Dear Mr. Woolf,

For the 2017-2018 school year, the legal general fund is $4,560,430 and the legal local option budget (LOB) is $1,526,344. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 101 Erie-Galesburg

#### 2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
</table>
| FTE Enroll  
(Excl 4 yr AR & KDG & virtual) | FTE Enroll  
(excl 4 yr AR, KDG & virtual) | FTE Enroll  
(9/20/14 & 2/20/15) | Adjusted Enrollment | 4 yr Old At-Risk  
(9/20/17 plus 2/20/18) | 2016-17 Kindergarten  
(9/20/16 plus 2/20/17) | Total Adj. Enrollment  
(incl 4yr AR & KDG) | Low & High Enrollment WTD FTE | 2017-18 | 2017-18 |
| 506.5 | 484.5 | 476.0 | 484.5 | 7.0 | 30.0 | 521.5 | 213.3 | 1.3 | 11.5 |

<table>
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<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
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<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 34</th>
<th>Col 35</th>
</tr>
</thead>
</table>
| At-Risk  
(WTD FTE) | High Density  
(WTD FTE) | School Facilities  
(WTD FTE) | Transportation  
(WTD FTE) | Ancillary  
(WTD FTE) | Declining  
Enrollment  
(WTD FTE) | Cost of Living  
(WTD FTE) | Special Education  
(WTD FTE) | KAMS FTE | Total WTD FTE  
(incl SPED) | Virtual State Aid | Extra-Ordinary Need State Aid |
| 130.7 | 28.4 | 75.9 | 0.0 | 0.0 | 0.0 | 155.8 | 0.0 | 1,138.4 | 0 | 0 |

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<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
</table>
| Computed General Fund | Adopted General Fund | Legal Max General Fund  
(before reductions) | Prior Year Total Reductions | 2017-18 Adj. Legal General Fund Budget | 2017-18 LOB Base General Fund | 2017-18 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | Legal Max LOB Budget |
| 4,560,430 | 4,601,692 | 4,560,430 | 0 | 4,560,430 | 5,143,041 | 30.00% | 1,542,912 | 1,526,344 | 1,526,344 |

### Column Notes

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
- Col 14 – Higher of free lunch headcount or 10% of funded headcount.
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- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Michael Stegman, Superintendent
USD 102 Cimarron-Ensign
PO Box 489
Cimarron KS 67835-0489

Dear Mr. Stegman,

For the 2017-2018 school year, the legal general fund is $4,826,028 and the legal local option budget (LOB) is $1,620,941. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
**USD 102 Cimarron-Ensign**  
**2017-18 Legal Maximum General Fund Budget**

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<tr>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, KDG &amp; virtual)</td>
<td>FTE Enroll (incl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Kindergarten Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td></td>
<td></td>
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<th>Col 23</th>
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<th>Col 28</th>
<th>Col 29</th>
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<th>Col 34</th>
<th>Col 35</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>104.1</td>
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<thead>
<tr>
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<th>Col 38</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>4,826,028</td>
<td>4,880,510</td>
<td>4,826,028</td>
<td>0</td>
<td>4,826,028</td>
<td>5,412,278</td>
<td>30.00%</td>
<td>1,623,683</td>
<td>1,620,941</td>
<td>1,620,941</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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- Col 14 – Higher of free lunch headcount or 10% of funded headcount.
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- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Steve Raymer, Superintendent
USD 103 Cheylin
Box 28
Bird City KS 67731-0028

Dear Mr. Raymer,

For the 2017-2018 school year, the legal general fund is $1,487,027 and the legal local option budget (LOB) is $513,575. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 103 Cheylin
### 2017-18 Legal Maximum General Fund Budget

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</tr>
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<tbody>
<tr>
<td><strong>FTE Enroll</strong></td>
<td><strong>FTE Enroll</strong></td>
<td><strong>FTE Enroll</strong></td>
<td><strong>Adjusted</strong></td>
<td><strong>4 yr Old At-Risk</strong></td>
<td><strong>2016-17</strong></td>
<td><strong>Total Adj, Kindergarten</strong></td>
<td><strong>Low &amp; High</strong></td>
<td><strong>Bilingual</strong></td>
<td><strong>Career/Tech Ed</strong></td>
</tr>
<tr>
<td>(Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>(Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>(9/20/16 &amp; 2/20/17)</td>
<td>Enrollment</td>
<td>(9/20/16 plus 2/20/18)</td>
<td>(incl 4yr AR &amp; KDG)</td>
<td>Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Enrollment</td>
<td>(max Hrs or Hdc) WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td><strong>128.0</strong></td>
<td>126.0</td>
<td>126.0</td>
<td><strong>136.0</strong></td>
<td>125.0</td>
<td><strong>7.0</strong></td>
<td><strong>5.5</strong></td>
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<tr>
<td>1,487,027</td>
<td>1,527,888</td>
<td>1,487,027</td>
<td>0</td>
<td>1,487,027</td>
<td>1,719,100</td>
<td>30.00%</td>
<td>515,730</td>
<td>513,575</td>
<td></td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4** – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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- **Col 38** – Legal General Fund; Lesser of Column 36 or Column 37.
- **Col 39** – Adjusted Legal General Fund; Column 38 less Column 39
- **Col 45** – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Tom Dolenz, Superintendent
USD 105 Rawlins County
205 North 4th Street Suite 1
Atwood KS 67730-1708

Dear Mr. Dolenz,

For the 2017-2018 school year, the legal general fund is $2,769,748 and the legal local option budget (LOB) is $883,570. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board
**USD 105 Rawlins County**  
**2017-18 Legal Maximum General Fund Budget**

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<tr>
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| FTE Enroll  
(Excl 4 yr AR & KDG & virtual) | FTE Enroll  
(excl 4 yr AR, KDG & virtual) | FTE Enroll  
(9/20/14 & 2/20/15) | Adjusted Enrollment  
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(9/20/17 plus 2/20/18) | 2016-17 Kindergarten  
(9/20/16 plus 2/20/17) | Total Adj, Enrollment  
(incl 4yr AR & KDG) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdcit) WTD FTE | Career/ Tech Ed WTD FTE |
| 309.0 | 308.4 | 304.0 | 308.4 | 0.0 | 31.0 | 339.4 | 159.8 | 4.3 | 7.4 |

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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<tr>
<td>57.1</td>
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<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>2,769,748</td>
<td>2,836,248</td>
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<td>0</td>
<td>2,769,748</td>
<td>3,116,056</td>
<td>30.00%</td>
<td>934,817</td>
<td>883,570</td>
<td>883,570</td>
</tr>
</tbody>
</table>

**Column Notes**

- **Col 4** – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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- **Col 40** – Adjusted Legal General Fund; Column 38 less Column 39
- **Col 44** – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Jeff Jones, Superintendent
USD 106 Western Plains
100 School St.
Ransom KS 67572

Dear Mr. Jones,

For the 2017-2018 school year, the legal general fund is $1,253,878 and the legal local option budget (LOB) is $484,525. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board
## USD 106 Western Plains
### 2017-18 Legal Maximum General Fund Budget

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<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
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<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>(Excl 4 yr AR &amp; KDG &amp; virtual)</td>
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<td>(9/20/16 &amp; 2/20/17)</td>
<td>2016-17</td>
<td>WTD FTE</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<td>1,253,878</td>
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<td>484,525</td>
<td>506,010</td>
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### Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
- Col 14 – Higher of free lunch headcount or 10% of funded headcount.
- Col 17 – Higher of USD level or School level high density at-risk.
- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Nadine Smith, Superintendent
USD 107 Rock Hills
109 E Main Street
Mankato KS 66956

Dear Ms. Smith,

For the 2017-2018 school year, the legal general fund is $2,682,818 and the legal local option budget (LOB) is $800,000. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
# Final Legal Max

## USD 107 Rock Hills
2017-18 Legal Maximum General Fund Budget

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<td>FTE Enroll (excl 4 yr AR, KDG &amp; virtual)</td>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
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</table>

### Column Notes
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### Computed General Fund vs Adopted General Fund

- Col 36: Computed General Fund
- Col 37: Adopted General Fund

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<td>30.00%</td>
<td>890,130</td>
<td>800,000</td>
<td>800,000</td>
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</tbody>
</table>
June 15, 2018

Denise O'Dea, Superintendent
USD 108 Washington Co. Schools
P.O. Box 275
Washington KS 66968-0275

Dear Ms. O'Dea,

For the 2017-2018 school year, the legal general fund is $2,889,928 and the legal local option budget (LOB) is $1,025,502. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 108 Washington Co. Schools
### 2017-18 Legal Maximum General Fund Budget

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<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
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<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>330.5</td>
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<td>304.5</td>
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<td>30.0</td>
<td>353.5</td>
<td>164.7</td>
<td>2.4</td>
<td>7.1</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<td>1,025,502</td>
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June 15, 2018

Michael Couch, Superintendent  
USD 109 Republic County  
P.O. Box 469  
Belleville KS 66935-0469

Dear Mr. Couch,

For the 2017-2018 school year, the legal general fund is $4,073,494 and the legal local option budget (LOB) is $1,402,266. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board
USD 109 Republic County
2017-18 Legal Maximum General Fund Budget

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<td>(incl 4yr AR &amp; KDG)</td>
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<td>102.1</td>
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<tbody>
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<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>4,073,494</td>
<td>4,153,699</td>
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<td>1,402,266</td>
<td>1,404,287</td>
<td>1,402,266</td>
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</table>

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
Jeff Yoxall, Superintendent  
USD 110 Thunder Ridge Schools  
PO Box 188  
Kensington KS 66951-0188

Dear Mr. Yoxall,

For the 2017-2018 school year, the legal general fund is $2,177,261 and the legal local option budget (LOB) is $749,433. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. **The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board
### USD 110 Thunder Ridge Schools
#### 2017-18 Legal Maximum General Fund Budget

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<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
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<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
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<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<td>46.9</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>2,177,261</td>
<td>2,266,595</td>
<td>2,177,261</td>
<td>0</td>
<td>2,177,261</td>
<td>2,498,111</td>
<td>30.00%</td>
<td>749,433</td>
<td>767,214</td>
<td>749,433</td>
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**Column Notes**
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- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Mike Newman, Superintendent
USD 111 Doniphan West Schools
P.O. Box 308
Highland KS 66035-0308

Dear Mr. Newman,

For the 2017-2018 school year, the legal general fund is $2,734,896 and the legal local option budget (LOB) is $984,599. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neunswander, Director
School Finance

cc: District Clerk
President of Board
**USD 111 Doniphan West Schools**  
2017-18 Legal Maximum General Fund Budget

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<td>FTE Enroll (Excl 4 yr AR, KDG &amp; virtual)</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
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<td>292.5</td>
<td>284.5</td>
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<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>682.7</td>
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<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>2,734,896</td>
<td>3,053,774</td>
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<td>0</td>
<td>2,734,896</td>
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<td>984,599</td>
<td>1,049,929</td>
<td>984,599</td>
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</tbody>
</table>

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Greg Clark, Superintendent
USD 112 Central Plains
P.O. Box 168
Holyrood KS 67450-0168

Dear Mr. Clark,

For the 2017-2018 school year, the legal general fund is $4,114,328 and the legal local option budget (LOB) is $1,379,973. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 112 Central Plains
### 2017-18 Legal Maximum General Fund Budget

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<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
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<td>2017-18</td>
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<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
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<td>453.9</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<td>86.2</td>
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<tr>
<td>4,114,328</td>
<td>4,304,204</td>
<td>4,114,328</td>
<td>-20,993</td>
<td>4,093,335</td>
<td>4,599,909</td>
<td>30.00%</td>
<td>1,379,973</td>
<td>1,412,166</td>
<td>1,379,973</td>
</tr>
</tbody>
</table>

### Column Notes
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June 15, 2018

Todd Evans, Superintendent
USD 113 Prairie Hills
1619 S. Old Hwy 75
Sabetha KS 66534-2898

Dear Mr. Evans,

For the 2017-2018 school year, the legal general fund is $7,434,735 and the legal local option budget (LOB) is $2,577,438. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board
### USD 113 Prairie Hills
#### 2017-18 Legal Maximum General Fund Budget

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<td>FTE Enroll (excl 4 yr AR, KDG &amp; virtual)</td>
<td>Adjusted Enrollment 4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment (incl 4 yr AR &amp; KDG)</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
Col 14 – Higher of free lunch headcount or 10% of funded headcount.
Col 17 – Higher of USD level or School level high density at-risk.
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Bob Blair, Superintendent
USD 114 Riverside
PO Box 49
Elwood KS 66024

Dear Mr. Blair,

For the 2017-2018 school year, the legal general fund is $4,934,181 and the legal local option budget (LOB) is $1,616,209. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies.

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 114 Riverside

#### 2017-18 Legal Maximum General Fund Budget

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</table>
June 15, 2018

Darrel Kohlman, Superintendent
USD 115 Nemaha Central
318 Main Street
Seneca KS 66538

Dear Mr. Kohlman,

For the 2017-2018 school year, the legal general fund is $4,076,906 and the legal local option budget (LOB) is $1,210,000. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 115 Nemaha Central

#### 2017-18 Legal Maximum General Fund Budget

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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Kindergarten Enrollment (incl 4 yr AR &amp; KDG)</td>
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<td>Cost of Living WTD FTE</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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**Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
- Col 14 – Higher of free lunch headcount or 10% of funded headcount.
- Col 17 – Higher of USD level or School level high density at-risk.
- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
Dear Mr. Holmes,

For the 2017-2018 school year, the legal general fund is $2,182,469 and the legal local option budget (LOB) is $732,280. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
**USD 200 Greeley County Schools**  
2017-18 Legal Maximum General Fund Budget

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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed Local Option Budget</td>
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<td>Legal Max LOB Budget</td>
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**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Jason Dandoy, Superintendent
USD 202 Turner-Kansas City
800 S 55th St
Kansas City KS 66106-1566

Dear Dr. Dandoy,

For the 2017-2018 school year, the legal general fund is $27,792,945 and the legal local option budget (LOB) is $9,238,625. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
# USD 202 Turner-Kansas City
## 2017-18 Legal Maximum General Fund Budget

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<td>9,443,125</td>
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## Column Notes

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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- Col 17 – Higher of USD level or School level high density at-risk.
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- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
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- Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Tim Conrad, Superintendent
USD 203 Piper-Kansas City
12036 Leavenworth Road
Kansas City KS 66109-9387

Dear Mr. Conrad,

For the 2017-2018 school year, the legal general fund is $13,068,536 and the legal local option budget (LOB) is $4,470,000. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
**USD 203 Piper-Kansas City**  
*2017-18 Legal Maximum General Fund Budget*

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<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
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<td>9/20/14 &amp; 2/20/15</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<td>13,068,536</td>
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<td>4,470,000</td>
<td>4,470,000</td>
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**Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 15, 2018

Daniel Brungardt, Superintendent
USD 204 Bonner Springs
P O Box 435
Bonner Springs KS 66012-0435

Dear Mr. Brungardt,

For the 2017-2018 school year, the legal general fund is **$17,371,860** and the legal local option budget (LOB) is **$5,657,108**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

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School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
June 15, 2018

**USD 204 Bonner Springs**  
2017-18 Legal Maximum General Fund Budget

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<td>Total Adj, Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
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<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>17,371,860</td>
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<td>5,657,108</td>
<td>5,929,676</td>
<td>5,657,108</td>
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</table>

**Column Notes**

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June 15, 2018

Joel Lovesee, Superintendent
USD 205 Bluestem
625 S. Mill Road
Leon KS 67074-8203

Dear Mr. Lovesee,

For the 2017-2018 school year, the legal general fund is $4,053,271 and the legal local option budget (LOB) is $1,385,891. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 205 Bluestem
#### 2017-18 Legal Maximum General Fund Budget

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<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/16</td>
<td>9/20/15 &amp; 2/20/16</td>
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<td>Virtual State Aid</td>
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<td>97.8</td>
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<td>Legal Max LOB Budget</td>
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<tr>
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<td>4,053,271</td>
<td>4,619,636</td>
<td>30.00%</td>
<td>1,385,891</td>
<td>1,445,286</td>
<td>1,385,891</td>
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</tbody>
</table>

**Column Notes**

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June 15, 2018

James Regier, Superintendent
USD 206 Remington-Whitewater
Box 243
Whitewater KS 67154

Dear Mr. Regier,

For the 2017-2018 school year, the legal general fund is $4,111,358 and the legal local option budget (LOB) is $1,440,000. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 206 Remington-Whitewater
#### 2017-18 Legal Maximum General Fund Budget

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<td>4 yr Old At-Risk (9/20/17 &amp; 2016-17 Kindergarten (9/20/16 plus 2/20/17))</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>School Facilities WTD FTE</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Keith A. Mispagel, Superintendent
USD 207 Ft Leavenworth
207 Education Way
Fort Leavenworth KS 66027-1425

Dear Dr. Mispagel,

For the 2017-2018 school year, the legal general fund is $9,478,196 and the legal local option budget (LOB) is $3,450,742. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 207 Ft Leavenworth

#### 2017-18 Legal Maximum General Fund Budget

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<td>Adjusted Enrollment 4 yr Old At-Risk (9/20/17 &amp; 2/2018)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/2017)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
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<td>High Density School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
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<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>9,478,196</td>
<td>11,151,502</td>
<td>9,478,196</td>
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<td>9,478,196</td>
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<td>33.00%</td>
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<td>4,061,340</td>
<td>3,450,742</td>
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**Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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- Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 44 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Tavis Desormiers, Superintendent
USD 208 Wakeeney
527 Russell Avenue
WaKeeney KS 67672-2108

Dear Mr. Desormiers,

For the 2017-2018 school year, the legal general fund is $3,110,258 and the legal local option budget (LOB) is $1,031,917. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

[Signature]

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 208 Wakeeney
#### 2017-18 Legal Maximum General Fund Budget

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<td>Total Adj, Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
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<td>9/20/16 &amp; 2/20/17</td>
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<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<tr>
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<td>3,110,258</td>
<td>3,486,419</td>
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<td>1,045,926</td>
<td>1,031,917</td>
<td>1,031,917</td>
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</table>

**Column Notes**

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June 15, 2018

Stuart Moore, Superintendent
USD 209 Moscow Public Schools
Box 158
Moscow KS 67952-0158

Dear Dr. Moore,

For the 2017-2018 school year, the legal general fund is $1,720,978 and the legal local option budget (LOB) is $641,237. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

[Signature]

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 209 Moscow Public Schools
### 2017-18 Legal Maximum General Fund Budget

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<td>Career/ Tech Ed WTD FTE</td>
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<td>9/20/16 &amp; 2/20/17</td>
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<td>33.00%</td>
<td>641,237</td>
<td>668,944</td>
<td>641,237</td>
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</table>

### Column Notes
- **Col 4** – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- **Col 9** – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- **Col 11** – Computed using 2017-18 Career/Tech Ed contact hours.
- **Col 14** – Higher of free lunch headcount or 10% of funded headcount.
- **Col 17** – Higher of USD level or School level high density at-risk.
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- **Col 34** – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- **Col 38** – Legal General Fund; Lesser of Column 36 or Column 37.
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- **Col 40** – Adjusted Legal General Fund; Column 38 less Column 39.
- **Col 45** – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Adrian Howie, Superintendent
USD 210 Hugoton Public Schools
529 South Main
Hugoton KS 67951

Dear Mr. Howie,

For the 2017-2018 school year, the legal general fund is $7,654,242 and the legal local option budget (LOB) is $2,559,709. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
# USD 210 Hugoton Public Schools
## 2017-18 Legal Maximum General Fund Budget

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<tr>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>Prior Year Total Reductions</td>
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<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>7,654,242</td>
<td>7,813,302</td>
<td>7,654,242</td>
<td>0</td>
<td>7,654,242</td>
<td>8,532,363</td>
<td>30.00%</td>
<td>2,559,709</td>
<td>2,604,091</td>
<td>2,559,709</td>
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## Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 15, 2018

Phil Wilson, Superintendent
USD 211 Norton Community Schools
105 E. Waverly
Norton KS 67654-1899

Dear Mr. Wilson,

For the 2017-2018 school year, the legal general fund is $5,279,507 and the legal local option budget (LOB) is $1,778,433. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

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School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board
### USD 211 Norton Community Schools
#### 2017-18 Legal Maximum General Fund Budget

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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 &amp; 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment (incl 4 yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdc) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>103.1</td>
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<td>Legal Max LOB Budget</td>
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<tr>
<td>5,279,507</td>
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<td>30.00%</td>
<td>1,778,433</td>
<td>1,778,840</td>
<td>1,778,433</td>
</tr>
</tbody>
</table>

#### Column Notes
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June 15, 2018

Ken Tharman, Superintendent  
USD 212 Northern Valley  
PO Box 217  
Almena KS 67622

Dear Mr. Tharman,

For the 2017-2018 school year, the legal general fund is $1,738,120 and the legal local option budget (LOB) is $588,953. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board
### USD 212 Northern Valley

#### 2017-18 Legal Maximum General Fund Budget

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<td>2017-18</td>
<td>2017-18</td>
</tr>
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<td>9/20/14 &amp; 2/20/15</td>
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<tr>
<td>39.2</td>
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</tr>
<tr>
<td>1,738,120</td>
<td>1,775,059</td>
<td>1,738,120</td>
<td>0</td>
<td>1,738,120</td>
<td>1,995,057</td>
<td>30.00%</td>
<td>598,517</td>
<td>588,953</td>
<td>588,953</td>
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June 15, 2018

David Younger, Superintendent
USD 214 Ulysses
111 S. Baughman
Ulysses KS 67880-2402

Dear Mr. Younger,

For the 2017-2018 school year, the legal general fund is $10,877,842 and the legal local option budget (LOB) is $3,621,183. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board
# USD 214 Ulysses
## 2017-18 Legal Maximum General Fund Budget

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<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
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<td>FTE Enroll (Excl 4 yr AR, KDG &amp; virtual)</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
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<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
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<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
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<td>394.9</td>
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<td>Computed Local Option Budget</td>
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**Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
Larry Lyder, Superintendent  
USD 215 Lakin  
1003 W Kingman  
Lakin KS 67860

Dear Mr. Lyder,

For the 2017-2018 school year, the legal general fund is $4,754,842 and the legal local option budget (LOB) is $1,574,668. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board
### USD 215 Lakin
#### 2017-18 Legal Maximum General Fund Budget

<table>
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<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
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<td>2017-18</td>
</tr>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>4,754,842</td>
<td>4,874,284</td>
<td>4,754,842</td>
<td>-5,598</td>
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<td>1,575,342</td>
<td>1,574,668</td>
<td>1,574,668</td>
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### Column Notes

- **Col 4** – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- **Col 9** – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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- **Col 39** – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- **Col 40** – Adjusted Legal General Fund; Column 38 less Column 39
- **Col 45** – Legal LOB; Lesser of Column 43 or Column 44.
Dear Mr. Slack,

For the 2017-2018 school year, the legal general fund is $1,992,584 and the legal local option budget (LOB) is $688,526. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 216 Deerfield
#### 2017-18 Legal Maximum General Fund Budget

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<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdc) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
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<td>1,992,584</td>
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<td>30.00%</td>
<td>688,526</td>
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**Column Notes**

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June 15, 2018

Kimberly Mauk, Superintendent
USD 217 Rolla
Box 167
Rolla KS 67954-0167

Dear Ms. Mauk,

For the 2017-2018 school year, the legal general fund is $1,576,731 and the legal local option budget (LOB) is $560,960. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 217 Rolla
### 2017-18 Legal Maximum General Fund Budget

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<td>2017-18 LOB Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,576,731</td>
<td>1,602,370</td>
<td>1,576,731</td>
<td>0</td>
<td>1,576,731</td>
<td>1,699,880</td>
<td>33.00%</td>
<td>560,960</td>
<td>566,887</td>
<td>560,960</td>
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</table>

### Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
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- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Rex Richardson, Superintendent
USD 218 Elkhart
PO Box 999
Elkhart KS 67950

Dear Mr. Richardson,

For the 2017-2018 school year, the legal general fund is $7,406,058 and the legal local option budget (LOB) is $1,229,724. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 218 Elkhart
### 2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, KDG &amp; virtual)</td>
<td>FTE Enroll</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/16</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>438.0</td>
<td>421.9</td>
<td>404.9</td>
<td>421.9</td>
<td>7.5</td>
<td>49.0</td>
<td>478.4</td>
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</table>

### Column Notes

- **Col 4** – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- **Col 9** – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- **Col 11** – Computed using 2017-18 Career/Tech Ed contact hours.
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- **Col 38** – Legal General Fund; Lesser of Column 36 or Column 37.
- **Col 39** – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- **Col 40** – Adjusted Legal General Fund; Column 38 less Column 39
- **Col 44** – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Mark Walker, Superintendent
USD 219 Minneola
P O Box 157
Minneola KS 67865-0157

Dear Mr. Walker,

For the 2017-2018 school year, the legal general fund is $2,020,626 and the legal local option budget (LOB) is $693,159. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 219 Minneola
### 2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>FTE Enroll (Excl 4 yr AR, KDG &amp; virtual)</td>
<td>FTE Enroll</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>235.5</td>
<td>223.2</td>
<td>225.5</td>
<td>0.0</td>
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<td>154.4</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary Enrollment WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>45.0</td>
<td>0.0</td>
<td>504.4</td>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,020,626</td>
<td>2,160,035</td>
<td>2,020,626</td>
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<td>2,310,529</td>
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<td>693,159</td>
<td>722,389</td>
<td>693,159</td>
<td></td>
<td></td>
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</tbody>
</table>

### Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
For the 2017-2018 school year, the legal general fund is $1,883,221 and the legal local option budget (LOB) is $637,602. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 220 Ashland

#### 2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>FTE Enroll (Excl 4 yr AR, KDG &amp; virtual)</td>
<td>FTE Enroll (9/20/14 &amp; 2/20/16)</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/18)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcrt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>183.6</td>
<td>183.9</td>
<td>174.6</td>
<td>183.9</td>
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<td>17.0</td>
<td>203.4</td>
<td>150.6</td>
<td>4.4</td>
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<th>Col 14</th>
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<th>Col 29</th>
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<th>Col 35</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>41.1</td>
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<th>Col 38</th>
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<th>Col 43</th>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,883,221</td>
<td>1,914,467</td>
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<td>1,883,221</td>
<td>2,134,769</td>
<td>30.00%</td>
<td>640,431</td>
<td>637,602</td>
<td>637,602</td>
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</table>

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.

Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.

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Col 14 – Higher of free lunch headcount or 10% of funded headcount.

Col 17 – Higher of USD level or School level high density at-risk.

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Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.

Col 40 – Adjusted Legal General Fund; Column 38 less Column 39.

Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Brian Cordel, Superintendent
USD 223 Barnes
PO Box 188
Barnes KS 66933-0188

Dear Mr. Cordel,

For the 2017-2018 school year, the legal general fund is $3,029,337 and the legal local option budget (LOB) is $1,002,501. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### FINAL LEGAL MAX

#### USD 223 Barnes

2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
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<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Declining</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>47.4</td>
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<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,029,337</td>
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<td>3,029,337</td>
<td>3,341,671</td>
<td>30.00%</td>
<td>1,002,501</td>
<td>1,023,181</td>
<td>1,002,501</td>
</tr>
</tbody>
</table>

#### Column Notes

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- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
- Col 14 – Higher of free lunch headcount or 10% of funded headcount.
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Art Baker, Superintendent
USD 224 Clifton-Clyde
616 North High, Suite
Clyde KS 66938-9637

Dear Mr. Baker,

For the 2017-2018 school year, the legal general fund is **$2,559,033** and the legal local option budget (LOB) is **$873,764**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: [Legal Max General Fund, School Finance Studies](#).

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. **The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 224 Clifton-Clyde
### 2017-18 Legal Maximum General Fund Budget

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<td>4 yr Old At-Risk (9/20/17 &amp; 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
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<td>38.2</td>
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<td>Adopted Local Option Budget</td>
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<td>2,559,033</td>
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<td>873,764</td>
<td>890,871</td>
<td>873,764</td>
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</table>

### Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Jeff Bollinger, Superintendent
USD 225 Fowler
Box 170
Fowler KS 67844-0170

Dear Mr. Bollinger,

For the 2017-2018 school year, the legal general fund is $1,498,438 and the legal local option budget (LOB) is $524,712. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 225 Fowler

### 2017-18 Legal Maximum General Fund Budget

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<td>Adjusted 4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
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<td>Career/ Tech Ed WTD FTE</td>
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<td>30.0</td>
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<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
<td>1,498,438</td>
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<td>1,498,438</td>
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<td>524,712</td>
<td>527,675</td>
<td>524,712</td>
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</table>

### Column Notes

- Col 4 = Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 40 = Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 = Legal LOB; Lesser of Column 43 or Column 44.
Kenneth Harshberger, Superintendent
USD 226 Meade
Box 400
Meade KS 67864-0400

Dear Mr. Harshberger,

For the 2017-2018 school year, the legal general fund is $3,053,774 and the legal local option budget (LOB) is $1,113,883. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 226 Meade
### 2017-18 Legal Maximum General Fund Budget

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<td>2017-18</td>
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<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
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<td>33.00%</td>
<td>1,152,704</td>
<td>1,113,883</td>
<td>1,113,883</td>
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**Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 15, 2018

Doug Chaney, Superintendent
USD 227 Hodgeman County Schools
PO Box 398
Jetmore KS 67854-0398

Dear Mr. Chaney,

For the 2017-2018 school year, the legal general fund is $2,371,953 and the legal local option budget (LOB) is $823,306. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 227 Hodgeman County Schools
#### 2017-18 Legal Maximum General Fund Budget

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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Virtual State Aid</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
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<td>Prior Year Total Reductions</td>
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<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>823,306</td>
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**Column Notes**
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.

**June 15, 2018**
June 15, 2018

Todd White, Superintendent
USD 229 Blue Valley
P.O. Box 23901
Overland Park KS 66283-0901

Dear Dr. White,

For the 2017-2018 school year, the legal general fund is $140,530,515 and the legal local option budget (LOB) is $51,095,241. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 229 Blue Valley
### 2017-18 Legal Maximum General Fund Budget

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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Enrollment Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
<td></td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
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<td>Computed Local Option Budget</td>
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<td>Legal Max LOB Budget</td>
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<tr>
<td>140,530,515</td>
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<td>140,530,515</td>
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<td>51,095,241</td>
<td>51,456,901</td>
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</table>

### Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Wayne Burke, Superintendent
USD 230 Spring Hill
101 E South Street
Spring Hill KS 66083

Dear Dr. Burke,

For the 2017-2018 school year, the legal general fund is $23,126,613 and the legal local option budget (LOB) is $6,628,275. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
**USD 230 Spring Hill**  
2017-18 Legal Maximum General Fund Budget

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<td>Adjusted Enrollment</td>
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<td>Career/ Tech Ed WTD FTE</td>
<td>2017-18</td>
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**Column Notes**

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- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Pam Stranathan, Superintendent
USD 231 Gardner Edgerton
PO Box 97
Gardner KS 66030

Dear Ms. Stranathan,

For the 2017-2018 school year, the legal general fund is $35,511,588 and the legal local option budget (LOB) is $12,889,432. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
June 15, 2018

**USD 231 Gardner Edgerton**  
2017-18 Legal Maximum General Fund Budget

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<td>Career/ Tech Ed WTD FTE</td>
<td></td>
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<td>12,889,432</td>
<td>13,372,065</td>
<td>12,889,432</td>
</tr>
</tbody>
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June 15, 2018

Frank Harwood, Superintendent
USD 232 De Soto
35200 W 91st St
De Soto KS 66018

Dear Mr. Harwood,

For the 2017-2018 school year, the legal general fund is $40,049,586 and the legal local option budget (LOB) is $14,617,337. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 232 De Soto
**2017-18 Legal Maximum General Fund Budget**

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, KDG &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, KDG &amp; virtual)</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten (9/20/16 plus 2/20/17)</td>
<td>Total Adj. Kindergarten (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6,483.6</td>
<td>6,469.1</td>
<td>6,598.6</td>
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<td>248.2</td>
<td>56.5</td>
<td>157.8</td>
<td></td>
</tr>
</tbody>
</table>

### Column Notes
- **Col 4** – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- **Col 9** – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- **Col 11** – Computed using 2017-18 Career/Tech Ed contact hours.
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- **Col 23** – Higher of USD level or School level high density at-risk.
- **Col 28** – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- **Col 34** – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- **Col 38** – Legal General Fund; Lesser of Column 36 or Column 37.
- **Col 39** – Adjusted Legal General Fund; Column 38 less Column 39
- **Col 45** – Legal LOB; Lesser of Column 43 or Column 44.
John Allison, Superintendent
USD 233 Olathe
PO Box 2000
Olathe KS 66063-2000

Dear Mr. Allison,

For the 2017-2018 school year, the legal general fund is $189,529,869 and the legal local option budget (LOB) is $68,993,038. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. **The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 233 Olathe
### 2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Kindergarten Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
</tr>
<tr>
<td>9/20/14 &amp; 2/20/15</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<td>47,311.5</td>
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<tbody>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>189,529,869</td>
<td>191,898,216</td>
<td>189,529,869</td>
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<td>189,529,869</td>
<td>209,069,812</td>
<td>33.00%</td>
<td>68,993,038</td>
<td>69,817,416</td>
<td>68,993,038</td>
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</tbody>
</table>

### Column Notes
- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Bob Beckham, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott KS 66701-2097

Dear Mr. Beckham,

For the 2017-2018 school year, the legal general fund is $11,789,233 and the legal local option budget (LOB) is $3,909,795.

Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 234 Fort Scott
### 2017-18 Legal Maximum General Fund Budget

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<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
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<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdtc) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>1,727.6</td>
<td>1,710.1</td>
<td>1,705.5</td>
<td>1,710.1</td>
<td>14.5</td>
<td>127.0</td>
<td>1,851.6</td>
<td>64.9</td>
<td>1.9</td>
<td>34.8</td>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary Enrollment WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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<tr>
<td>446.7</td>
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<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>11,789,233</td>
<td>11,904,961</td>
<td>11,789,233</td>
<td>0</td>
<td>11,789,233</td>
<td>13,032,649</td>
<td>30.00%</td>
<td>3,909,795</td>
<td>3,948,089</td>
<td>3,909,795</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 - Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 44 - Legal LOB; Lesser of Column 43 or Column 44.

- Reductions may include the following: Prior year budget violation, prior year virtual credits.
June 15, 2018

Bret Howard, Superintendent
USD 235 Uniontown
601 Fifth Street
Uniontown KS 66779

Dear Mr. Howard,

For the 2017-2018 school year, the legal general fund is $3,684,318 and the legal local option budget (LOB) is $1,224,355. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
**USD 235 Uniontown**  
**2017-18 Legal Maximum General Fund Budget**

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<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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</table>
| **FTE Enroll**  
(Excl 4 yr AR & KDG & virtual)  
9/20/14 & 2/20/15 | **FTE Enroll**  
(Excl 4 yr AR, KDG & virtual)  
9/20/15 & 2/20/16 | **FTE Enroll**  
(Excl 4 yr AR, KDG & virtual)  
9/20/16 & 2/20/17 | Adjusted Enrollment | 4 yr Old At-Risk (9/20/17 plus 2/20/18) | 2016-17 Kindergarten (9/20/16 plus 2/20/17) | Total Adj, Enrollment (incl 4 yr AR & KDG) | Low & High Enrollment WTD FTE | 2017-18 | 2017-18 |
| 408.5 | 402.5 | 393.0 | 402.5 | 402.5 | 7.0 | 35.0 | 444.5 | 193.4 | 0.0 | 9.6 |

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<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
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<th>Col 29</th>
<th>Col 30</th>
<th>Col 34</th>
<th>Col 35</th>
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</table>
| At-Risk  
(2017-18 Bilingual) WTD FTE | High Density  
School Facilities WTD FTE | Transportation  
Ancillary WTD FTE | Declining Enrollment  
WTD FTE | Cost of Living  
WTD FTE | Special Education  
WTD FTE | KAMS FTE | Total WTD FTE  
(incl SPED) | Virtual State Aid | Extra-Ordinary Need State Aid |
| 83.7 | 9.7 | 0.0 | 78.9 | 0.0 | 0.0 | 0.0 | 99.9 | 0.0 | 919.7 | 0 | 0 |

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<tr>
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<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,684,318</td>
<td>3,810,908</td>
<td>3,684,318</td>
<td>0</td>
<td>3,684,318</td>
<td>4,081,184</td>
<td>30.00%</td>
<td>1,224,355</td>
<td>1,265,582</td>
<td>1,224,355</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4 yr old at-risk and 2016-17 Kindergarten at 1.0.
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Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Joshua Lanning, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center KS 66967

Dear Mr. Lanning,

For the 2017-2018 school year, the legal general fund is $3,304,549 and the legal local option budget (LOB) is $1,234,434. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: [Legal Max General Fund, School Finance Studies](https://www.ksde.org/)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. **The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
### USD 237 Smith Center
#### 2017-18 Legal Maximum General Fund Budget

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<td>FTE Enroll (Excl 4 yr AR &amp; KDG &amp; virtual)</td>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/17 plus 2/20/18)</td>
<td>2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17)</td>
<td>Total Adj, Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>2017-18</td>
<td>2017-18</td>
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<td>9/20/14 &amp; 2/20/15</td>
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<td>At-Risk (Free Lunch WTD FTE)</td>
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<td>Ancillary WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Virtual State Aid</td>
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<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<tr>
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**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.

Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.

Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.

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Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.

Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 – Adjusted Legal General Fund; Column 38 less Column 39

Col 40 – Adjusted Legal General Fund; Column 38 less Column 39

Col 44 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Dear Mr. Vignery,

For the 2017-2018 school year, the legal general fund is $4,831,637 and the legal local option budget (LOB) is $1,700,000. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies.

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
June 15, 2018

**USD 239 North Ottawa County**

**2017-18 Legal Maximum General Fund Budget**

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<td>Low &amp; High Enrollment WTD FTE</td>
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<td>2017-18</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td>Extra-Ordinary Need State Aid</td>
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**Col 36**

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**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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Col 39 – Adjusted Legal General Fund; Column 38 less Column 39
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Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Fred Van Ranken, Superintendent  
USD 240 Twin Valley  
Box 38  
Bennington KS 67422-0038

Dear Mr. Van Ranken,

For the 2017-2018 school year, the legal general fund is $4,573,650 and the legal local option budget (LOB) is $1,662,486. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board
### USD 240 Twin Valley

#### 2017-18 Legal Maximum General Fund Budget

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<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<tr>
<td>4,573,650</td>
<td>4,573,650</td>
<td>4,573,650</td>
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<td>4,573,650</td>
<td>5,114,616</td>
<td>33.00%</td>
<td>1,687,823</td>
<td>1,662,486</td>
<td>1,662,486</td>
</tr>
</tbody>
</table>

**Column Notes**

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- Col 17 – Higher of USD level or School level high density at-risk.
- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
June 15, 2018

Brian McVay, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs KS 67758

Dear Mr. McVay,

For the 2017-2018 school year, the legal general fund is $1,797,492 and the legal local option budget (LOB) is $592,433. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

PENDING FINAL LEGAL MAX
Republished Budget
## USD 241 Wallace County Schools
### 2017-18 Legal Maximum General Fund Budget

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<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>9/20/14 &amp; 2/20/15</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Declining Enrollment WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>33.9</td>
<td>1.3</td>
<td>0.0</td>
<td>26.8</td>
<td>0.0</td>
<td>0.0</td>
<td>35.5</td>
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<td>448.7</td>
<td>0</td>
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</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2017-18 Adj. Legal General Fund Budget</td>
<td>2017-18 LOB Base General Fund</td>
<td>2017-18 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,797,492</td>
<td>1,797,492</td>
<td>1,797,492</td>
<td>0</td>
<td>1,797,492</td>
<td>2,012,042</td>
<td>30.00%</td>
<td>603,613</td>
<td>592,433</td>
<td>592,433</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
- Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
- Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
- Col 14 – Higher of free lunch headcount or 10% of funded headcount.
- Col 17 – Higher of USD level or School level high density at-risk.
- Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 – Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.
- Col 40 – Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 – Legal LOB; Lesser of Column 43 or Column 44.
Dave Hale, Superintendent
USD 242 Weskan
219 Coyote Blvd
Weskan KS 67762-4004

Dear Mr. Hale,

For the 2017-2018 school year, the legal general fund is $1,054,780 and the legal local option budget (LOB) is $385,890. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of $4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of $4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the “FY 2018 Legal Max-Final” from the school finance website: Legal Max General Fund, School Finance Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board
## USD 242 Weskan
### 2017-18 Legal Maximum General Fund Budget

<table>
<thead>
<tr>
<th>Col 1 (FTE Enroll) (Excl 4 yr AR &amp; KDG &amp; virtual)</th>
<th>Col 2 (FTE Enroll) (excl 4 yr AR, KDG &amp; virtual)</th>
<th>Col 3 (FTE Enroll) (9/20/16 &amp; 2/20/17)</th>
<th>Col 4 (Adjusted Enrollment)</th>
<th>Col 5 (4 yr Old At-Risk (9/20/17 plus 2/20/18))</th>
<th>Col 6 (2016-17 Kindergarten Enrollment (9/20/16 plus 2/20/17))</th>
<th>Col 7 (Total Adj, Enrollment (inc 4yr AR &amp; KDG))</th>
<th>Col 8 (Low &amp; High Enrollment WTD FTE)</th>
<th>Col 9 (Bilingual (max Hrs or Hdct) WTD FTE)</th>
<th>Col 11 (Career/ Tech Ed WTD FTE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>91.2</td>
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<td>12.0</td>
<td>103.0</td>
<td>103.7</td>
<td>1.1</td>
<td>2.2</td>
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</table>

<table>
<thead>
<tr>
<th>Col 14 (At-Risk (Free Lunch) WTD FTE)</th>
<th>Col 17 (High Density At-Risk WTD FTE)</th>
<th>Col 19 (School Facilities WTD FTE)</th>
<th>Col 23 (Transportation WTD FTE)</th>
<th>Col 24 (Ancillary WTD FTE)</th>
<th>Col 25 (Declining Enrollment WTD FTE)</th>
<th>Col 26 (Cost of Living WTD FTE)</th>
<th>Col 28 (Special Education WTD FTE)</th>
<th>Col 29 (KAMS FTE)</th>
<th>Col 30 (Total WTD FTE (incl SPED))</th>
<th>Col 34 (Virtual State Aid)</th>
<th>Col 35 (Extra-Ordinary Need State Aid)</th>
</tr>
</thead>
<tbody>
<tr>
<td>13.1</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>26.9</td>
<td>0.0</td>
<td>263.3</td>
<td>0</td>
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<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
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<td>1,078,015</td>
<td>1,054,780</td>
<td>0</td>
<td>1,054,780</td>
<td>1,169,364</td>
<td>33.00%</td>
<td>385,890</td>
<td>393,781</td>
<td>385,890</td>
</tr>
</tbody>
</table>

### Column Notes
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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