Dear Dr. McPherron,

For the 2018-19 school year, the legal general fund is $1,920,482 and the legal local option budget (LOB) is $614,473. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 359 Argonia Public Schools

## 2018-19 Legal Maximum General Fund Budget

*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk</td>
<td>2017-18 Kindergarten (9/20/18 plus 2/20/19)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
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<tr>
<td>155.0</td>
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<td>186.0</td>
<td>2.0</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>30.00%</td>
<td>614,473</td>
<td>629,204</td>
<td>614,473</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Jamison,

For the 2018-19 school year, the legal general fund is $2,384,972 and the legal local option budget (LOB) is $834,800. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s auditor’s transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 360 Caldwell
## 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>4 yr Old</td>
<td>2017-18</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/</td>
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<tr>
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<td>(excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>At-Risk (9/20/18 plus 2/20/19)</td>
<td>Kindergarten (9/20/17 &amp; 2/20/18)</td>
<td>Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Kindergarten</td>
<td>(max Hrs or Hdct)</td>
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<td>244.0</td>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<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>2,384,972</td>
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<td>33.00%</td>
<td>834,800</td>
<td>840,338</td>
<td>834,800</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 2017-18 Kindergarten at 1.0.

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

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Josh Swartz, Superintendent  
USD 361 Chaparral Schools  
Box 486  
Anthony KS 67003-0486

Dear Mr. Swartz,

For the 2018-19 school year, the legal general fund is $6,874,989 and the legal local option budget (LOB) is $1,977,770. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 361 Chaparral Schools
#### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only))</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>
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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>Cost of Living 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>2,196,002</td>
<td>1,977,770</td>
<td>1,977,770</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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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
FINAL

June 12, 2019

Rex Bollinger, Superintendent
USD 362 Prairie View
13799 KS Hwy 152
LaCygne KS 66040

Dear Mr. Bollinger,

For the 2018-19 school year, the legal general fund is $7,352,207 and the legal local option budget (LOB) is $2,656,570. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 362 Prairie View 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
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<tr>
<th>Col 1</th>
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<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk Kindergarten (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 D0314 only)</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>
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<tr>
<td>852.1</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary 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>
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<td>7,861,858</td>
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<td>2,656,570</td>
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<td>2,656,570</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Scott Myers, Superintendent  
USD 363 Holcomb  
Box 8  
Holcomb KS 67851-0008

Dear Dr. Myers,

For the 2018-19 school year, the legal general fund is $6,723,976 and the legal local option budget (LOB) is $2,161,037. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 363 Holcomb  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

<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>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 &amp; 2/20/19) plus Kindergarten 9/20/17 (D0314 only)</td>
<td>2017-18 Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
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<tr>
<td>946.5</td>
<td>973.5</td>
<td>956.0</td>
<td>973.5</td>
<td>10.5</td>
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<th>Col 34</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tbody>
<tr>
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<td>2,161,037</td>
<td>2,200,000</td>
<td>2,161,037</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Bill Mullins, Superintendent  
USD 364 Marysville  
211 S 10th St  
Marysville KS 66508-1911

Dear Mr. Mullins,

For the 2018-19 school year, the legal general fund is $5,630,694 and the legal local option budget (LOB) is $1,863,342. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 364 Marysville
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 6</th>
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>689.5</td>
<td>702.5</td>
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<td>29.0</td>
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<td>Col 29</td>
<td>Col 34</td>
<td></td>
</tr>
<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>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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<td>Col 41</td>
<td>Col 42</td>
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<td>Col 44</td>
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<tr>
<td>5,660,652</td>
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<td>1,863,342</td>
<td>1,867,383</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 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Donald Blome, Superintendent  
USD 365 Garnett  
PO Box 328  
Garnett KS 66032

Dear Mr. Blome,

For the 2018-19 school year, the legal general fund is **$7,464,889** and the legal local option budget (LOB) is **$2,580,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 365 Garnett
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (D0314 only)</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>988.0</td>
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<th>Col 34</th>
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<tr>
<td>Free Lunch (WTD FTE)</td>
<td>WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary 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>
</tr>
<tr>
<td>175.7</td>
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<tbody>
<tr>
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<td>2,627,152</td>
<td>2,580,000</td>
<td>2,580,000</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 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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- 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.
Greg Brown, Superintendent  
USD 366 Woodson  
P O Box 160  
Yates Center KS 66783-0160

Dear Mr. Brown,

For the 2018-19 school year, the legal general fund is $4,061,736 and the legal local option budget (LOB) is $1,298,244. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 366 Woodson
#### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<tbody>
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<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; D0314 only)</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)</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>421.5</td>
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<td>454.0</td>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>95.8</td>
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<th>Col 41</th>
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<th>Col 45</th>
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<tbody>
<tr>
<td>4,068,793</td>
<td>4,329,596</td>
<td>4,068,793</td>
<td>-7,057</td>
<td>4,061,736</td>
<td>4,327,480</td>
<td>30.00%</td>
<td>1,298,244</td>
<td>1,375,820</td>
<td>1,298,244</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
For the 2018-19 school year, the legal general fund is $9,288,783 and the legal local option budget (LOB) is $3,256,007. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 367 Osawatomie
#### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<th>Col 6</th>
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
<td></td>
</tr>
<tr>
<td>1,119.0</td>
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<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
<td></td>
</tr>
<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>9,288,783</td>
<td>9,328,351</td>
<td>9,288,783</td>
<td>0</td>
<td>9,288,783</td>
<td>9,866,689</td>
<td>33.00%</td>
<td>3,256,007</td>
<td>3,269,930</td>
<td>3,256,007</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 2017-18 Kindergarten at 1.0.
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2018-19 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 or transportation adjustments.
- Col 40: Adjusted Legal General Fund; Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
Matt Meek, Superintendent
USD 368 Paola
1115 E 303rd St
Paola KS 66071

Dear Mr. Meek,

For the 2018-19 school year, the legal general fund is $12,914,838 and the legal local option budget (LOB) is $4,532,242. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 368 Paola
#### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 2/20/17) (D0314 only)</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>1,936.1</td>
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<td>3.1</td>
<td>45.5</td>
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<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>275.9</td>
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<th>Col 41</th>
<th>Col 42</th>
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<tbody>
<tr>
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<td>4,532,242</td>
<td>4,687,255</td>
<td>4,532,242</td>
</tr>
</tbody>
</table>

**Column Notes**

- Column 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Column 7: Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Column 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Column 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Column 14: Free Meals times Free Lunch Factor (0.484).
- Column 17: Higher of USD level or School level high density at-risk.
- Column 23: Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Column 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.
- Column 38: Legal General Fund; Lesser of Column 36 or Column 37.
- Column 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Column 40: Adjusted Legal General Fund; Column 38 less Column 39
- Column 45: Legal LOB: Lesser of Column 43 or Column 44.
Dear Ms. Simoneau,

For the 2018-19 school year, the legal general fund is $2,154,555 and the legal local option budget (LOB) is $691,035. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 369 Burorton
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

| Col 1 FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16 | Col 2 FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17 | Col 3 FTE Enroll 9/20/17 & 2/20/18 | Col 4 Adjusted Enrollment | Col 5 4 yr Old At-Risk (9/20/18 plus 2/20/19) | Col 6 2017-18 Kindergarten (9/20/17 D0314 only) | Col 7 Total Adj. Enrollment (incl 4yr AR & KDG) | Col 8 Low & High Enrollment WTD FTE | Col 9 Bilingual (max Hrs or Hdct) WTD FTE | Col 10 Career/ Tech Ed WTD FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| 237.0 | 231.5 | 222.0 | 231.5 | 3.5 | 0.0 | 235.0 | 154.3 | 1.5 | 5.8 |

<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 26 Cost of Living WTD FTE</th>
<th>Col 28 Special Education WTD FTE</th>
<th>Col 29 KAMS FTE</th>
<th>Col 34 Total WTD FTE (incl SPED)</th>
<th>Col 35 Virtual State Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>45.0</td>
<td>4.1</td>
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<td>517.3</td>
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</table>

<table>
<thead>
<tr>
<th>Col 36 Computed General Fund</th>
<th>Col 37 Adopted General Fund</th>
<th>Col 38 Legal Max General Fund (before reductions)</th>
<th>Col 39 Prior Year Total Reductions</th>
<th>Col 40 2018-19 Adj. Legal General Fund Budget</th>
<th>Col 41 2018-19 LOB Base General Fund</th>
<th>Col 42 2018-19 LOB Authorized Percent</th>
<th>Col 43 Computed Local Option Budget</th>
<th>Col 44 Adopted Local Option Budget</th>
<th>Col 45 Legal Max LOB Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,154,555</td>
<td>2,254,515</td>
<td>2,154,555</td>
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<td>30.00%</td>
<td>691,035</td>
<td>721,486</td>
<td>691,035</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Jay Zehr, Superintendent  
USD 371 Montezuma  
Box 355  
Montezuma KS 67867-0355

Dear Mr. Zehr,

For the 2018-19 school year, the legal general fund is $1,870,527 and the legal local option budget (LOB) is $598,782. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” from the school finance website: Legal Max General Fund, School Finance Studies

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 371 Montezuma
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only))</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)</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>206.5</td>
<td>197.5</td>
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<td>197.5</td>
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<td>0.0</td>
<td>199.5</td>
<td>149.7</td>
<td>9.9</td>
<td>5.9</td>
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</tbody>
</table>

| Col 14 | Col 17 | Col 19 | Col 23 | Col 24 | Col 26 | Col 28 | Col 29 | Col 34 | Col 36 | Col 37 | Col 38 | Col 39 | Col 40 | Col 41 | Col 42 | Col 43 | Col 44 | Col 45 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| At-Risk (Free Lunch) | High Density At-Risk | School Facilities | Transportation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 18.4 | 0.0 | 0.0 | 26.1 | 0.0 | 0.0 | 32.6 | 0.0 | 442.1 | 29,180 |

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<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
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<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
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<td>30.00%</td>
<td>598,782</td>
<td>627,253</td>
<td>598,782</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- 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.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Tim Hallacy, Superintendent
USD 372 Silver Lake
Box 39
Silver Lake KS 66539-0039

Dear Mr. Hallacy,

For the 2018-19 school year, the legal general fund is $4,928,521 and the legal local option budget (LOB) is $1,613,348. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audit transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 372 Silver Lake**  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1 FTE Enroll (Excl 4 yr AR &amp; virtual)</th>
<th>Col 2 FTE Enroll (excl 4 yr AR, &amp; virtual)</th>
<th>Col 3 FTE Enroll (excl 4 yr AR, &amp; virtual)</th>
<th>Col 4 Adjusted Enrollment</th>
<th>Col 5 4 yr Old At-Risk (9/20/18 plus 2/20/19)</th>
<th>Col 6 2017-18 Kindergarten (9/20/17 only)</th>
<th>Col 7 Total Adj. Enrollment (incl 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>
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<tr>
<td>656.0</td>
<td>686.0</td>
<td>704.6</td>
<td>704.6</td>
<td>8.0</td>
<td>0.0</td>
<td>712.6</td>
<td>245.1</td>
<td>0.0</td>
<td>5.8</td>
</tr>
<tr>
<td>Col 14 At-Risk (Free Lunch) WTD FTE</td>
<td>Col 17 High Density At-Risk WTD FTE</td>
<td>Col 19 School Facilities WTD FTE</td>
<td>Col 23 Transportation WTD FTE</td>
<td>Col 24 Ancillary WTD FTE</td>
<td>Col 26 Cost of Living WTD FTE</td>
<td>Col 28 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>37.8</td>
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<td>136.3</td>
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<td>1,195.9</td>
<td>3,545</td>
</tr>
<tr>
<td>Col 36 Computed General Fund</td>
<td>Col 37 Adopted General Fund</td>
<td>Col 38 Legal Max General Fund (before reductions)</td>
<td>Col 39 Prior Year Total Reductions</td>
<td>Col 40 2018-19 Adj. Legal General Fund Budget</td>
<td>Col 41 2018-19 LOB Base General Fund</td>
<td>Col 42 2018-19 LOB Authorized Percent</td>
<td>Col 43 Computed Local Option Budget</td>
<td>Col 44 Adopted Local Option Budget</td>
<td>Col 45 Legal Max LOB Budget</td>
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<tr>
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<td>4,984,469</td>
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<td>5,377,825</td>
<td>30.00%</td>
<td>1,613,348</td>
<td>1,624,393</td>
<td>1,613,348</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 2017-18 Kindergarten at 1.0.
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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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.
Deborah Hamm, Superintendent
USD 373 Newton
308 E 1st
Newton KS 67114-3846

Dear Dr. Hamm,

For the 2018-19 school year, the legal general fund is **$21,742,203** and the legal local option budget (LOB) is **$6,924,245**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 373 Newton**  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
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<tr>
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<td>3,313.8</td>
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<td>55.6</td>
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<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
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<th>Col 34</th>
</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tbody>
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<td>22,134,204</td>
<td>21,851,130</td>
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<td>21,742,203</td>
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<td>30.00%</td>
<td>6,979,100</td>
<td>6,924,245</td>
<td>6,924,245</td>
</tr>
</tbody>
</table>

**Column Notes**

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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.
Rex Bruce, Superintendent
USD 374 Sublette
Box 670
Sublette KS 67877-0670

Dear Mr. Bruce,

For the 2018-19 school year, the legal general fund is $3,778,966 and the legal local option budget (LOB) is $1,227,352. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 374 Sublette
### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 6</th>
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</tr>
</thead>
<tbody>
<tr>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
<td></td>
</tr>
<tr>
<td>432.7</td>
<td>438.7</td>
<td>430.2</td>
<td>438.7</td>
<td>8.5</td>
<td>0.0</td>
<td>447.2</td>
<td>194.2</td>
<td>45.0</td>
<td>6.2</td>
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<th>Col 14</th>
<th>Col 17</th>
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<th>Col 34</th>
</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
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<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>
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<td>1,227,352</td>
<td>1,241,361</td>
<td>1,227,352</td>
</tr>
</tbody>
</table>

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Don Potter, Superintendent
USD 375 Circle
PO Box 9
Towanda KS 67144

Dear Mr. Potter,

For the 2018-19 school year, the legal general fund is $11,517,400 and the legal local option budget (LOB) is $3,715,437. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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
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<tr>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</td>
<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>
</tr>
<tr>
<td>1,860.8</td>
<td>1,860.9</td>
<td>1,914.7</td>
<td>9.5</td>
<td>0.0</td>
<td>1,924.2</td>
<td>67.4</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Jim Goracke, Superintendent  
USD 376 Sterling  
Box 188  
Sterling KS 67579  

Dear Mr. Goracke,

For the 2018-19 school year, the legal general fund is $3,940,095 and the legal local option budget (LOB) is $1,297,948. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 376 Sterling
### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only)</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>
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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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<tbody>
<tr>
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<td>4,124,600</td>
<td>3,972,161</td>
<td>-32,066</td>
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<td>1,297,948</td>
<td>1,319,584</td>
<td>1,297,948</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 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Andrew Gaddis, Superintendent  
USD 377 Atchison Co Comm Schools  
P O Box 289  
Effingham KS 66023-0289

Dear Dr. Gaddis,

For the 2018-19 school year, the legal general fund is $4,560,259 and the legal local option budget (LOB) is $1,628,254. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 377 Atchison Co Comm Schools

## 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 2/20/18) only</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>1,628,254</td>
<td>1,656,553</td>
<td>1,628,254</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 2017-18 Kindergarten at 1.0.
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals times Free Lunch Factor (0.484).
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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.
Cliff Williams, Superintendent
USD 378 Riley County
P.O. Box 326
Riley KS 66531-0326

Dear Mr. Williams,

For the 2018-19 school year, the legal general fund is $5,274,140 and the legal local option budget (LOB) is $1,688,276. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 378 Riley County
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 - D0314 only)</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>
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<td>Transportation WTD FTE</td>
<td>Ancillary 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>
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<td>5,627,587</td>
<td>30.00%</td>
<td>1,688,276</td>
<td>1,731,875</td>
<td>1,688,276</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 14 - Free Meals times Free Lunch Factor (0.484).
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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Michael Folks, Superintendent  
USD 379 Clay Center  
PO Box 97  
Clay Center KS 67432-0097  

Dear Mr. Folks,

For the 2018-19 school year, the legal general fund is $8,986,695 and the legal local option budget (LOB) is $2,866,708. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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 379 Clay Center

## 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

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<thead>
<tr>
<th>Col 1</th>
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<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>4 yr Old</td>
<td>2017-18</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/Tech Ed</td>
<td></td>
<td></td>
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<tr>
<td>(Excl 4 yr AR &amp; virtual) 9/20/15 to 2/20/16</td>
<td>(Excl 4 yr AR &amp; virtual) 9/20/15 to 2/20/16</td>
<td>(Excl 4 yr AR &amp; virtual) 9/20/15 to 2/20/16</td>
<td>At-Risk (9/20/18 plus 2/20/19)</td>
<td>Kindergarten (9/20/17 &amp; 2/20/17) D0314 only</td>
<td>Enrollment (incl 4yr AR &amp; KDG)</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>1,290.1</td>
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<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>WTD FTE</td>
<td>Virtual State Aid</td>
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<tbody>
<tr>
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<td>9,469,653</td>
<td>8,987,050</td>
<td>-355</td>
<td>8,986,695</td>
<td>9,555,692</td>
<td>30.00%</td>
<td>2,866,708</td>
<td>3,006,787</td>
<td>2,866,708</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 2017-18 Kindergarten at 1.0.
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2018-19 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 or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund; Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
Matt Rogers, Superintendent
USD 380 Vermillion
209 School St.
Vermillion KS 66544-0107

Dear Mr. Rogers,

For the 2018-19 school year, the legal general fund is $4,169,998 and the legal local option budget (LOB) is $1,365,908. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 380 Vermillion
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
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<th>Col 9</th>
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</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk Kindergarten 9/20/18 plus 2/20/19</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>521.0</td>
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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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 41</th>
<th>Col 42</th>
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</thead>
<tbody>
<tr>
<td>4,169,998</td>
<td>4,274,956</td>
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<td>4,169,998</td>
<td>4,553,026</td>
<td>30.00%</td>
<td>1,365,908</td>
<td>1,378,435</td>
<td>1,365,908</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Daryl Stegman, Superintendent  
USD 381 Spearville  
P.O. Box 338  
Spearville KS 67876-0338  

Dear Mr. Stegman,

For the 2018-19 school year, the legal general fund is $2,672,681 and the legal local option budget (LOB) is $879,466. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 381 Spearville
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

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</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Col 4</td>
<td>4 yr Old At-Risk</td>
<td>2017-18 Kindergarten</td>
<td>Total Adj. Enrollment</td>
<td>Low &amp; High Enrollment</td>
<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/Tech Ed</td>
</tr>
<tr>
<td>(Excl 4 yr AR &amp; virtual)</td>
<td>9/20/15</td>
<td>9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>(9/20/18 plus 2/20/19)</td>
<td>9/20/17 (D0314 only)</td>
<td>(incl 4yr AR &amp; KDG)</td>
<td>(wt) WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>FTE Enroll</td>
<td>At-Risk</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>(Free Lunch)</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
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<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
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<td>Col 44</td>
<td>Col 45</td>
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<tr>
<td>2,672,681</td>
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<td>2,931,552</td>
<td>30.00%</td>
<td>879,466</td>
<td>896,097</td>
<td>879,466</td>
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</tbody>
</table>

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Suzan Patton, Superintendent
USD 382 Pratt
401 S. Hamilton
Pratt KS 67124

Dear Ms. Patton,

For the 2018-19 school year, the legal general fund is $8,239,085 and the legal local option budget (LOB) is $2,610,742. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 382 Pratt**  
**2018-19 Legal Maximum General Fund Budget**  
(General Fund computed using $4165 BASE)

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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
<td></td>
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<tr>
<td>1,033.9</td>
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<td>1,115.0</td>
<td>1,118.0</td>
<td>10.5</td>
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<td>1,128.5</td>
<td>228.8</td>
<td>24.2</td>
<td>18.5</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary 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) Virtual State Aid</td>
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<tr>
<td>201.8</td>
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<td>1,961.7</td>
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<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,239,085</td>
<td>8,572,751</td>
<td>8,239,085</td>
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<td>8,239,085</td>
<td>8,702,472</td>
<td>30.00%</td>
<td>2,610,742</td>
<td>2,693,692</td>
<td>2,610,742</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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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Marvin Wade, Superintendent  
USD 383 Manhattan-Ogden  
2031 Poyntz  
Manhattan KS 66502

Dear Dr. Wade,

For the 2018-19 school year, the legal general fund is $42,842,915 and the legal local option budget (LOB) is $14,749,166. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 383 Manhattan-Ogden

### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

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<tr>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 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 Hdcnt) WTD FTE</td>
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<td>5,863.8</td>
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<th>Col 14</th>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>14,891,656</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Brady Burton, Superintendent
USD 384 Blue Valley
Box 98
Randolph KS 66554

Dear Mr. Burton,

For the 2018-19 school year, the legal general fund is $2,121,651 and the legal local option budget (LOB) is $746,943. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 384 Blue Valley
## 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; D0314 only)</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>
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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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tbody>
<tr>
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<td>2,121,651</td>
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<td>33.00%</td>
<td>746,943</td>
<td>767,026</td>
<td>746,943</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Brett White, Superintendent
USD 385 Andover
1432 N Andover Rd
Andover KS 67002

Dear Mr. White,

For the 2018-19 school year, the legal general fund is $33,367,026 and the legal local option budget (LOB) is $10,064,073. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 385 Andover

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using $4165 BASE)*

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<td>FTE Enroll (Excl 4 yr AR &amp; virtual)</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
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<td>Ancillary 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>
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<td>32,464,751</td>
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<td>10,064,073</td>
<td>10,135,063</td>
<td>10,064,073</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Moeckel,

For the 2018-19 school year, the legal general fund is $2,203,285 and the legal local option budget (LOB) is $703,526. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” from the school finance website: Legal Max General Fund, School Finance Studies

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 386 Madison-Virgil

## 2018-19 Legal Maximum General Fund Budget

*General Fund computed using $4165 BASE*

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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
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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>
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<td>92.6</td>
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<td>2,219,529</td>
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<td>703,526</td>
<td>709,276</td>
<td>703,526</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 2017-18 Kindergarten at 1.0.

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

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Brent Kaempfe, Superintendent
USD 387 Altoona-Midway
20584 US 75 Hwy
Buffalo KS 66717

Dear Mr. Kaempfe,

For the 2018-19 school year, the legal general fund is \$1,914,209 and the legal local option budget (LOB) is \$615,000. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 387 Altoona-Midway
#### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only))</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>
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<tr>
<td>177.5</td>
<td>169.0</td>
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<td>0.0</td>
<td>171.0</td>
<td>141.3</td>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary 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>
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<tr>
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<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>1,923,814</td>
<td>1,923,814</td>
<td>1,923,814</td>
<td>-9,605</td>
<td>1,914,209</td>
<td>2,066,656</td>
<td>33.00%</td>
<td>681,996</td>
<td>615,000</td>
<td>615,000</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 2017-18 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.
Robert Young, Superintendent  
USD 388 Ellis  
PO Box 256  
Ellis KS 67637-0256

Dear Mr. Young,

For the 2018-19 school year, the legal general fund is $3,285,769 and the legal local option budget (LOB) is $1,053,582. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 388 Ellis  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

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<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
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</tr>
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<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>Cost of Living 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>1,053,582</td>
<td>1,064,245</td>
<td>1,053,582</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 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Scott Hoyt, Superintendent
USD 389 Eureka
216 N Main Street
Eureka KS 67045

Dear Mr. Hoyt,

For the 2018-19 school year, the legal general fund is $5,517,792 and the legal local option budget (LOB) is $1,770,478. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 389 Eureka
## 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</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 Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
</tr>
<tr>
<td>606.0</td>
<td>627.5</td>
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<td>16.5</td>
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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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>172.3</td>
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<th>Col 41</th>
<th>Col 42</th>
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<tr>
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<td>5,517,792</td>
<td>5,901,594</td>
<td>30.00%</td>
<td>1,770,478</td>
<td>1,786,385</td>
<td>1,770,478</td>
</tr>
</tbody>
</table>

### Column Notes
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- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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.
For the 2018-19 school year, the legal general fund is $778,658 and the legal local option budget (LOB) is $250,526. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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 390 Hamilton

### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

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<td>Career/ Tech Ed WTD FTE</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>250,526</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Allaire Homburg, Superintendent  
USD 392 Osborne County  
213 W Adams  
Osborne KS 67473

Dear Mr. Homburg,

For the 2018-19 school year, the legal general fund is $2,476,093 and the legal local option budget (LOB) is $807,353. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 392 Osborne County

#### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<th>Col 6</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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 Hdct)</td>
<td>Career/ Tech Ed WTD FTE</td>
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</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
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<tbody>
<tr>
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<td>2,601,043</td>
<td>2,476,093</td>
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<td>30.00%</td>
<td>807,353</td>
<td>829,444</td>
<td>807,353</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 2017-18 Kindergarten at 1.0.
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2018-19 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 or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund; Column 38 less Column 39.
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
Justin Coup, Superintendent
USD 393 Solomon
113 E. 7th St.
Solomon KS 67480

Dear Mr. Coup,

For the 2018-19 school year, the legal general fund is $2,752,649 and the legal local option budget (LOB) is $875,350. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 393 Solomon

#### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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)</td>
<td>Career/Tech Ed WTD FTE</td>
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<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>Cost of Living 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>66.8</td>
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<td>885,865</td>
<td>875,350</td>
<td>875,350</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Randal Chickadonz, Superintendent
USD 394 Rose Hill Public Schools
104 N Rose Hill Rd
Rose Hill KS 67133-9785

Dear Mr. Chickadonz,

For the 2018-19 school year, the legal general fund is $9,414,600 and the legal local option budget (LOB) is $3,311,516. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 394 Rose Hill Public Schools
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</th>
<th>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</th>
<th>Adjusted Enrollment</th>
<th>4 yr Old At-Risk (9/20/18 plus 2/20/19)</th>
<th>2017-18 Kindergarten 9/20/17 (D0314 only)</th>
<th>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</th>
<th>Low &amp; High Enrollment WTD FTE</th>
<th>Bilingual (max Hrs or Hdcnt) WTD FTE</th>
<th>Career/ Tech Ed WTD FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,520.0</td>
<td>1,525.0</td>
<td>1,533.5</td>
<td>17.0</td>
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<td>1,550.5</td>
<td>92.0</td>
<td>6.7</td>
<td>27.1</td>
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<tr>
<th>At-Risk (Free Lunch) WTD FTE</th>
<th>High Density At-Risk WTD FTE</th>
<th>School Facilities WTD FTE</th>
<th>Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
<th>Total WTD FTE (incl SPED)</th>
<th>Virtual State Aid</th>
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<tbody>
<tr>
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<td>9,535,105</td>
<td>-120,505</td>
<td>9,414,600</td>
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<td>33.00%</td>
<td>3,311,516</td>
<td>3,408,868</td>
<td>3,311,516</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 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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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.
Bill Keeley, Superintendent
USD 395 LaCrosse
Box 778
La Crosse KS 67548-0778

Dear Mr. Keeley,

For the 2018-19 school year, the legal general fund is $2,539,817 and the legal local option budget (LOB) is $833,923. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 395 LaCrosse 2018-19 Legal Maximum General Fund Budget

*General Fund computed using $4165 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>4 yr Old</td>
<td>2017-18</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/</td>
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<td>(Excl 4 yr AR &amp; virtual)</td>
<td>(excl 4 yr AR, &amp; virtual)</td>
<td>(9/20/18 &amp; 2/20/18)</td>
<td>At-Risk</td>
<td>Kindergarten</td>
<td>Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Enrollment WTD FTE</td>
<td>(max Hrs or Hdct)</td>
<td>Tech Ed</td>
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<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>9/20/17 (D0314 only)</td>
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<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
<td>Ancillary 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>
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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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Robert Reynolds, Superintendent  
USD 396 Douglass Public Schools  
921 E. First St.  
Douglass KS 67039

Dear Mr. Reynolds,

For the 2018-19 school year, the legal general fund is $5,182,651 and the legal local option budget (LOB) is $1,825,392. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 396 Douglass Public Schools  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/2018 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/2017) (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcct)</td>
<td>Career/ Tech Ed WTD FTE</td>
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</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 36 - Legal General Fund; Lesser of Column 34 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 44 - Legal LOB: Lesser of Column 43 or Column 44.
June 12, 2019

Susan Beeson, Superintendent
USD 397 Centre
2382 310th St
Lost Springs KS 66859-9644

Dear Ms. Beeson,

For the 2018-19 school year, the legal general fund is $3,122,703 and the legal local option budget (LOB) is $729,038. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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
<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>Adjusted Enrollment</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 2/20/18) (D0314 only)</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>
<td></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>Cost of Living WTD FTE</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 2017-18 Kindergarten at 1.0.
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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 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Ron Traxson, Superintendent
USD 398 Peabody-Burns
506 Elm Street
Peabody KS 66866-1216

Dear Mr. Traxson,

For the 2018-19 school year, the legal general fund is $2,494,346 and the legal local option budget (LOB) is $883,597. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” from the school finance website: Legal Max General Fund, School Finance Studies

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 398 Peabody-Burns
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using **$4165 BASE**)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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)</td>
<td>Career/ Tech Ed WTD FTE</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 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>
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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 2017-18 Kindergarten at 1.0.
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- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2018-19 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 or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund; Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
Larry Geist, Superintendent
USD 399 Paradise
Box 100
Natoma KS 67651-0010

Dear Mr. Geist,

For the 2018-19 school year, the legal general fund is $1,255,748 and the legal local option budget (LOB) is $456,744. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 399 Paradise

## 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

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<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 5</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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Kindergarten 9/20/17 (D0314 only)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td></td>
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<tr>
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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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 36 - Legal General Fund; Lesser of Column 36 or 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Suppes,

For the 2018-19 school year, the legal general fund is $7,215,985 and the legal local option budget (LOB) is $2,316,212. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 400 Smoky Valley**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using $4165 BASE)*

<table>
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<tr>
<th>Col 1</th>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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)</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>Col 34</td>
<td></td>
</tr>
<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<tr>
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<td>2,316,212</td>
<td>2,428,592</td>
<td>2,316,212</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 2017-18 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.
Glenna Grinstead, Superintendent
USD 401 Chase-Raymond
313 East Ave C
Chase KS 67524-0366

June 12, 2019

Dear Ms. Grinstead,

For the 2018-19 school year, the legal general fund is $1,736,726 and the legal local option budget (LOB) is $558,765. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” from the school finance website: Legal Max General Fund, School Finance Studies

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 401 Chase-Raymond

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 D0314 only)</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>
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<td>Col 34</td>
<td></td>
</tr>
<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>579,330</td>
<td>558,765</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 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2018-19 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.
John Black, Superintendent  
USD 402 Augusta  
2345 Greyhound Drive  
Augusta KS 67010

Dear Dr. Black,

For the 2018-19 school year, the legal general fund is $13,077,549 and the legal local option budget (LOB) is $4,610,908. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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 402 Augusta**  
*2018-19 Legal Maximum General Fund Budget*  
*(General Fund computed using $4165 BASE)*

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<tr>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</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 2017-18 Kindergarten at 1.0.

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

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Bill Lowry, Superintendent  
USD 403 Otis-Bison  
P.O. Box 227  
Otis KS 67565  

Dear Mr. Lowry,  

For the 2018-19 school year, the legal general fund is $2,279,500 and the legal local option budget (LOB) is $720,561. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.  

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 403 Otis-Bison
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

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<thead>
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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17) (D0314 only)</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>
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<tr>
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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 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>
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<td>720,561</td>
<td>793,832</td>
<td>720,561</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Todd Berry, Superintendent
USD 404 Riverton
Box 290
Riverton KS 66770-0290

Dear Mr. Berry,

For the 2018-19 school year, the legal general fund is $5,940,292 and the legal local option budget (LOB) is $1,902,717. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s auditor transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 404 Riverton
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

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<td></td>
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<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>4 yr Old At-Risk Enrollment</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
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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>
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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>
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<td>30.00%</td>
<td>1,902,779</td>
<td>1,902,717</td>
<td>1,902,717</td>
</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 12, 2019

Bill Day, Superintendent
USD 405 Lyons
800 South Workman
Lyons KS 67554

Dear Mr. Day,

For the 2018-19 school year, the legal general fund is $6,703,568 and the legal local option budget (LOB) is $1,882,239. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 405 Lyons
#### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

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<td>9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
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<td>2,154,951</td>
<td>1,882,239</td>
<td>1,882,239</td>
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Shelly Swayne, Interim Superintendent  
USD 407 Russell County  
802 N Main  
Russell KS 67665

Dear Ms. Swayne,

For the 2018-19 school year, the legal general fund is $6,439,090 and the legal local option budget (LOB) is $2,295,676. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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 407 Russell County  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

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<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary 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>
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<td>2,295,676</td>
<td>2,306,986</td>
<td>2,295,676</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Aaron Homburg, Superintendent  
USD 408 Marion-Florence  
101 N Thorp  
Marion KS 66861-1125

Dear Mr. Homburg,

For the 2018-19 school year, the legal general fund is $4,307,018 and the legal local option budget (LOB) is $1,364,713. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 408 Marion-Florence

#### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

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<thead>
<tr>
<th>Col 1</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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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)</td>
<td>Career/Tech Ed WTD FTE</td>
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<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>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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</thead>
<tbody>
<tr>
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<td>4,499,485</td>
<td>4,307,124</td>
<td>-106</td>
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<td>4,549,043</td>
<td>30.00%</td>
<td>1,364,713</td>
<td>1,414,359</td>
<td>1,364,713</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Susan Myers, Superintendent
USD 409 Atchison Public Schools
626 Commercial St
Atchison KS 66002

Dear Dr. Myers,

For the 2018-19 school year, the legal general fund is $11,973,959 and the legal local option budget (LOB) is $3,822,082. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 409 Atchison Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<th>Col 6</th>
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<th>Col 11</th>
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<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>4 yr Old</td>
<td>Total Adj. Enrollment</td>
<td>Low &amp; High</td>
<td>Bilingual (max</td>
<td>Career/</td>
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<tr>
<td>(Excl 4 yr AR &amp; virtual)</td>
<td>(Excl 4 yr AR &amp; virtual)</td>
<td>(excl 4 yr AR, &amp; virtual)</td>
<td>At-Risk</td>
<td>(incl 4yr AR &amp; KDG)</td>
<td>Enrollment</td>
<td>Hrs or Hdct)</td>
<td>Tech Ed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>(9/20/18 plus 2/20/19)</td>
<td>Kindergarten (9/20/17 &amp; 2/20/19)</td>
<td>2017-18</td>
<td></td>
<td>WTD FTE</td>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density</td>
<td>At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>Total WTD FTE</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<tr>
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<td>3,822,082</td>
<td>3,888,704</td>
<td>3,822,082</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Max Heinrichs, Superintendent  
USD 410 Durham-Hillsboro-Lehigh  
416 S. Date Street  
Hillsboro KS 67063-1698

Dear Mr. Heinrichs,

For the 2018-19 school year, the legal general fund is $4,805,867 and the legal local option budget (LOB) is $1,674,283. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 410 Durham-Hillsboro-Lehigh
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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)</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
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<th>Col 34</th>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>76.5</td>
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<td>41.8</td>
<td>0.0</td>
<td>0.0</td>
<td>203.1</td>
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<td>1,144.7</td>
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<tbody>
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<td>4,805,867</td>
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<td>4,805,867</td>
<td>5,073,585</td>
<td>33.00%</td>
<td>1,674,283</td>
<td>1,715,963</td>
<td>1,674,283</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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- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Fast,

For the 2018-19 school year, the legal general fund is $2,565,224 and the legal local option budget (LOB) is $901,538. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 411 Goessel  
### 2018-19 Legal Maximum General Fund Budget  
*(General Fund computed using §4165 BASE)*

<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>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
<td></td>
</tr>
<tr>
<td>266.0</td>
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<table>
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<th>Col 14</th>
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<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>Cost of Living 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>33.00%</td>
<td>901,538</td>
<td>939,750</td>
<td>901,538</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
James Howard, Superintendent  
USD 412 Hoxie Community Schools  
Box 348  
Hoxie KS 67740-0348

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **$3,082,933** and the legal local option budget (LOB) is **$996,816**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 412 Hoxie Community Schools  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE) 

<table>
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<tr>
<th>Col 1</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; virtual) 9/20/15 &amp; 2/20/16</td>
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<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4 yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment</td>
<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/ Tech Ed</td>
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<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
<td></td>
</tr>
<tr>
<td>At-Risk 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>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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<td>30.00%</td>
<td>996,816</td>
<td>1,015,544</td>
<td>996,816</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Stephen Parsons, Interim Superintendent
USD 413 Chanute Public Schools
315 Chanute 35 Pkwy.
Chanute KS 66720-1822

Dear Mr. Parsons,

For the 2018-19 school year, the legal general fund is $13,270,617 and the legal local option budget (LOB) is $4,213,188. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 413 Chanute Public Schools**  
2018-19 Legal Maximum General Fund Budget  
(General Fund computed using $4165 BASE)

<table>
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<td>FTE Enroll (excl 4 yr AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 plus D0314 only)</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>1,733.0</td>
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<td>1,812.0</td>
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<th>Col 34</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>Cost of Living 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>462.7</td>
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<tr>
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<td>4,240,564</td>
<td>4,213,188</td>
<td>4,213,188</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 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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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 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Moser,

For the 2018-19 school year, the legal general fund is $7,204,567 and the legal local option budget (LOB) is $2,300,180. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 415 Hiawatha
#### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only)</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>852.0</td>
<td>914.6</td>
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<th>Col 19</th>
<th>Col 23</th>
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<td>Transportation WTD FTE</td>
<td>Ancillary 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>
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<td>2,302,575</td>
<td>2,300,180</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 45 - Legal LOB: Lesser of Column 43 or Column 44.
Brian Biermann, Superintendent  
USD 416 Louisburg  
Box 550  
Louisburg KS 66053-0550  

Dear Dr. Biermann,  

For the 2018-19 school year, the legal general fund is $9,919,375 and the legal local option budget (LOB) is $3,532,402. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.  

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 416 Louisburg

### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

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<thead>
<tr>
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</tr>
</thead>
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<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
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<tr>
<td>FTE Enroll</td>
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<td>FTE Enroll</td>
<td>Adjusted</td>
<td>4 yr Old At-Risk</td>
<td>2017-18 Kindergarten</td>
<td>Total Adjusted</td>
<td>Low &amp; High</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>Cost of Living 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>3,626,914</td>
<td>3,532,402</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- 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.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Aron Dody, Superintendent  
USD 417 Morris County  
17 South Wood Street  
Council Grove KS 66846  

Dear Mr. Dody,

For the 2018-19 school year, the legal general fund is $6,057,160 and the legal local option budget (LOB) is $1,891,389. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 417 Morris County
### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
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<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed 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>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>30.00%</td>
<td>1,939,153</td>
<td>1,891,389</td>
<td>1,891,389</td>
</tr>
</tbody>
</table>

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- 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.
Gordon Mohn, Superintendent
USD 418 McPherson
514 North Main Street
McPherson KS 67460

Dear Mr. Mohn,

For the 2018-19 school year, the legal general fund is $15,218,920 and the legal local option budget (LOB) is $5,327,064. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 418 McPherson
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

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<td>Total Adj. Enrollment (incl 4 yr 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>
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<tr>
<td>At-Risk 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>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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<td>5,327,064</td>
<td>5,605,217</td>
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**Column Notes**

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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

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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 or transportation adjustments.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
John Denk, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton KS 67428-0317

Dear Mr. Denk,

For the 2018-19 school year, the legal general fund is $2,912,991 and the legal local option budget (LOB) is $1,042,612. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 419 Canton-Galva
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

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<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>357.4</td>
<td>338.2</td>
<td>333.9</td>
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<td>341.7</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>2,968,398</td>
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<td>1,042,612</td>
<td>1,099,720</td>
<td>1,042,612</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/ Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Hutton,

For the 2018-19 school year, the legal general fund is $5,257,147 and the legal local option budget (LOB) is $1,677,565. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 420 Osage City
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 2/20/18) (D0314 only)</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>634.5</td>
<td>666.5</td>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 42</th>
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<th>Col 45</th>
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<tr>
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<td>5,262,110</td>
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<td>1,677,565</td>
<td>1,740,040</td>
<td>1,677,565</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 2017-18 Kindergarten at 1.0.
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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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.
Charles Coblentz, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon KS 66451-0488

Dear Mr. Coblentz,

For the 2018-19 school year, the legal general fund is $3,497,351 and the legal local option budget (LOB) is $1,118,118. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 421 Lyndon
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4,165 BASE)

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<th>Col 1</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only)</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)</td>
<td>Career/Tech Ed WTD FTE</td>
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</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 42</th>
<th>Col 43</th>
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<tbody>
<tr>
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<td>3,721,218</td>
<td>3,498,769</td>
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<td>30.00%</td>
<td>1,118,118</td>
<td>1,185,149</td>
<td>1,118,118</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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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.
Staci Derstein, Superintendent  
USD 422 Kiowa County  
710 S. Main Street  
Greensburg KS 67054

Dear Ms. Derstein,

For the 2018-19 school year, the legal general fund is $2,960,619 and the legal local option budget (LOB) is $724,338. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 422 Kiowa County
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

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<th>Col 1</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<th>Col 34</th>
</tr>
</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>Cost of Living 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>724,338</td>
<td>753,962</td>
<td>724,338</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 12, 2019

Dear Mr. Leary,

For the 2018-19 school year, the legal general fund is $3,257,447 and the legal local option budget (LOB) is $1,146,541. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 423 Moundridge**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using §4165 BASE)*

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<tr>
<th>Col 1</th>
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<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>FTE Enroll</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
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<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/Tech Ed WTD FTE</td>
</tr>
<tr>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
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<th>Col 28</th>
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<th>Col 34</th>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>41.1</td>
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<tbody>
<tr>
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<td>3,419,049</td>
<td>3,257,447</td>
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<td>3,257,447</td>
<td>3,474,366</td>
<td>33.00%</td>
<td>1,146,541</td>
<td>1,200,355</td>
<td>1,146,541</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Sue King, Superintendent
USD 426 Pike Valley
Box 291
Scandia KS 66966

Dear Ms. King,

For the 2018-19 school year, the legal general fund is $2,057,855 and the legal local option budget (LOB) is $675,000. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 426 Pike Valley
#### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<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; virtual) 9/20/15 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>211.5</td>
<td>221.0</td>
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<tbody>
<tr>
<td>At-Risk 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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>36.8</td>
<td>2.6</td>
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<td>26.9</td>
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<tbody>
<tr>
<td>2,085,416</td>
<td>2,084,583</td>
<td>2,084,583</td>
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<td>2,084,583</td>
<td>2,296,143</td>
<td>30.00%</td>
<td>688,843</td>
<td>675,000</td>
<td>675,000</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Thexton,

For the 2018-19 school year, the legal general fund is $19,229,858 and the legal local option budget (LOB) is $6,202,999. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 428 Great Bend
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 to 2/20/18) (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdc)</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>2,924.5</td>
<td>2,845.5</td>
<td>2,836.8</td>
<td>2,845.5</td>
<td>13.5</td>
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<td>2,859.0</td>
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<td>46.5</td>
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<th>Col 24</th>
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<th>Col 29</th>
<th>Col 34</th>
</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>761.8</td>
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<tbody>
<tr>
<td>19,347,258</td>
<td>19,914,948</td>
<td>19,347,258</td>
<td>-117,400</td>
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<td>6,202,999</td>
<td>6,382,015</td>
<td>6,202,999</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 2017-18 Kindergarten at 1.0.
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2018-19 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 or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund; Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. McKernan,

For the 2018-19 school year, the legal general fund is $2,669,765 and the legal local option budget (LOB) is $858,615. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 429 Troy Public Schools
#### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>
<td></td>
</tr>
<tr>
<td>326.5</td>
<td>332.1</td>
<td>336.0</td>
<td>336.0</td>
<td>0.0</td>
<td>0.0</td>
<td>336.0</td>
<td>158.6</td>
<td>0.0</td>
<td>6.9</td>
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<th>Col 14</th>
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<th>Col 19</th>
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<th>Col 34</th>
</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>39.2</td>
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<td>79.0</td>
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<td>641.0</td>
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<tr>
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<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>
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</thead>
<tbody>
<tr>
<td>2,669,765</td>
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<td>2,669,765</td>
<td>2,862,051</td>
<td>30.00%</td>
<td>858,615</td>
<td>881,692</td>
<td>858,615</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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.
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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.
Dear Mr. Cline,

For the 2018-19 school year, the legal general fund is $4,986,788 and the legal local option budget (LOB) is $1,660,100. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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 430 South Brown County
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual)</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
</tr>
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<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
<td></td>
</tr>
<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</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 2017-18 Kindergarten at 1.0.
- Col 8: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 9: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2018-19 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 or transportation adjustments.
- Col 40: Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
Roger (Bill) Lowry, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington KS 67544

Dear Mr. Lowry,

For the 2018-19 school year, the legal general fund is $5,980,940 and the legal local option budget (LOB) is $1,916,507. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 431 Hoisington

**2018-19 Legal Maximum General Fund Budget**

(General Fund computed using $4,165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<th>Col 9</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/15</td>
<td>9/20/18 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<tr>
<td>5,980,940</td>
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<td>6,388,358</td>
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<td>1,916,507</td>
<td>2,015,135</td>
<td>1,916,507</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 2017-18 Kindergarten at 1.0.
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- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Kent Michel, Superintendent
USD 432 Victoria
1105 10th St
Victoria KS 67671

Dear Mr. Michel,

For the 2018-19 school year, the legal general fund is $2,248,284 and the legal local option budget (LOB) is $742,847. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 432 Victoria**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, AR, &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 2/20/18)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Low &amp; High Enrollment WTD FTE</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>742,847</td>
<td>747,426</td>
<td>742,847</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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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 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Steve Pegram, Superintendent  
USD 434 Santa Fe Trail  
104 S Burlingame Ave  
Carbondale KS 66414

Dear Dr. Pegram,

For the 2018-19 school year, the legal general fund is $8,128,753 and the legal local option budget (LOB) is $2,850,982. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 434 Santa Fe Trail
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
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<th>Column 5</th>
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<th>Column 9</th>
<th>Column 11</th>
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<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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)</td>
<td>Career/Tech Ed WTD FTE</td>
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<td>963.7</td>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>2,850,982</td>
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</table>

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- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Nelson,

For the 2018-19 school year, the legal general fund is $9,922,079 and the legal local option budget (LOB) is $3,157,149. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 435 Abilene
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

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<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 only)</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>
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<th>Col 34</th>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>10,238,840</td>
<td>9,922,434</td>
<td>-355</td>
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<td>3,157,149</td>
<td>3,250,205</td>
<td>3,157,149</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Blake Vargas, Superintendent  
USD 436 Caney Valley  
700 E. Bullpup Blvd.  
Caney KS 67333-2542

Dear Mr. Vargas,

For the 2018-19 school year, the legal general fund is $5,728,312 and the legal local option budget (LOB) is $1,869,499. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 436 Caney Valley
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>735.5</td>
<td>733.4</td>
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<th>Col 26</th>
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<th>Col 34</th>
</tr>
</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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 41</th>
<th>Col 42</th>
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<th>Col 45</th>
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<tbody>
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<td>5,965,842</td>
<td>5,819,755</td>
<td>-91,443</td>
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<td>1,869,499</td>
<td>1,902,602</td>
<td>1,869,499</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 2017-18 Kindergarten at 1.0.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 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 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Scott McWilliams, Superintendent  
USD 437 Auburn Washburn  
5928 SW 53rd Street  
Topeka KS 66610-9451  

Dear Dr. McWilliams,

For the 2018-19 school year, the legal general fund is $39,045,520 and the legal local option budget (LOB) is $12,364,954. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 437 Auburn Washburn

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using $4165 BASE)*

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
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<th>2017-18</th>
<th>2016-17</th>
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<td>FTE Enroll (Excl 4 yr AR &amp; virtual)</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
</tr>
<tr>
<td>Col 2</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>9/20/15</td>
<td>9/20/16</td>
<td>9/20/17</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
</tr>
<tr>
<td>Col 3</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual)</td>
<td>9/20/15</td>
<td>9/20/16</td>
<td>9/20/17</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
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<tr>
<td>Col 4</td>
<td>4 yr Old At-Risk Kindergarten (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 plus 2/20/18)</td>
<td>2018-19 Kindergarten (9/20/18 only)</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
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<tr>
<td>Col 5</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>
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</tr>
<tr>
<td>Col 6</td>
<td>Total Adj. Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
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</tr>
<tr>
<td>Col 7</td>
<td>Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.</td>
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<td>Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.</td>
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<td>Col 9</td>
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<tr>
<td>Col 10</td>
<td>Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits = $709.</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 2017-18 Kindergarten at 1.0.
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2018-19 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 39** - Adjusted Legal General Fund; Column 38 less Column 39.
- **Col 40** - Legal LOB: Lesser of Column 36 or Column 37.
- **Col 41** - Legal LOB: Lesser of Column 36 or Column 37.
- **Col 42** - Legal LOB: Lesser of Column 36 or Column 37.
- **Col 43** - Legal LOB: Lesser of Column 36 or Column 37.
- **Col 44** - Legal LOB: Lesser of Column 36 or Column 37.
- **Col 45** - Legal LOB: Lesser of Column 36 or Column 37.
Becca Flowers, Superintendent
USD 438 Skyline Schools
20269 W. Hwy 54
Pratt KS 67124-8204

Dear Ms. Flowers,

For the 2018-19 school year, the legal general fund is $3,312,008 and the legal local option budget (LOB) is $1,096,377. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 438 Skyline Schools
### 2018-19 Legal Maximum General Fund Budget
*(General Fund computed using $4165 BASE)*

<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; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten 9/20/17 (D0314 only)</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>394.5</td>
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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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>34.4</td>
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<td>48.0</td>
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<th>Col 41</th>
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<td>3,536,699</td>
<td>31.00%</td>
<td>1,096,377</td>
<td>1,146,190</td>
<td>1,096,377</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Larry Roth, Superintendent
USD 439 Sedgwick Public Schools
PO Box K
Sedgwick KS 67135-1559

Dear Mr. Roth,

For the 2018-19 school year, the legal general fund is $3,648,540 and the legal local option budget (LOB) is $1,169,008. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2019 Legal Max” 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.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district’s state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year’s audited transportation expenditures for regular route. These expenditures are reflected on the “Overall Audit Summary” for the 2017-18 school year recently completed by KSDE. In addition, 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 439 Sedgwick Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
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<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl 4 yr AR, &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>1,169,008</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 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 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 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
For the 2018-19 school year, the legal general fund is $5,771,648 and the legal local option budget (LOB) is $1,881,071. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 440 Halstead

### 2018-19 Legal Maximum General Fund Budget

(General Fund computed using $4165 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 9</th>
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</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual)</td>
<td>9/20/15 &amp; 2/20/16</td>
<td>FTE Enroll (Excl 4 yr AR &amp; virtual)</td>
<td>9/20/16 &amp; 2/20/17</td>
<td>Adjusted Enrollment</td>
<td>4 yr Old At-Risk (9/20/18 plus 2/20/19)</td>
<td>2017-18 Kindergarten (9/20/17 &amp; 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 Hdct)</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>Cost of Living 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>30.00%</td>
<td>1,881,071</td>
<td>1,898,005</td>
<td>1,881,071</td>
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</tbody>
</table>

### Column Notes

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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.
Dear Dr. Dierksen,

For the 2018-19 school year, the legal general fund is $53,495,176 and the legal local option budget (LOB) is $18,991,494. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual 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 443 Dodge City
#### 2018-19 Legal Maximum General Fund Budget
(General Fund computed using $4165 BASE)

<table>
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<tr>
<th>Col 1</th>
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<th>Col 9</th>
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<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>4 yr Old</td>
<td>2017-18</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/</td>
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<tr>
<td>(Excl 4 yr AR &amp; virtual) 9/20/15 &amp; 2/20/16</td>
<td>(Excl 4 yr AR &amp; virtual) 9/20/16 &amp; 2/20/18</td>
<td>Adjusted Enrollment</td>
<td>At-Risk (9/20/18 plus 2/20/19)</td>
<td>Kindergarten (9/2017 &amp; 2/20/17) (D0314 only)</td>
<td>Enrollment (incl 4yr AR &amp; KDG)</td>
<td>Enrollment WTD FTE</td>
<td>(max Hrs or Hdct)</td>
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<td>Col 34</td>
<td></td>
</tr>
<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>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>18,991,494</td>
<td>19,268,870</td>
<td>18,991,494</td>
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</table>

**Column Notes**

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