June 16, 2020

Brent Garrison, Superintendent
USD 444 Little River
Box 218
Little River, KS 67457-0218

Dear Mr. Garrison,

For the 2019-20 school year, the legal general fund is $2,639,420 and the legal local option budget (LOB) is $820,109. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure

Kansas leads the world in the success of each student.
## Final Audited Legal Max

### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>146.9</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 Preschool-Aged At Risk.
- 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 (Max 6 credits) = $709.
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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Craig Correll, Superintendent
USD 445 Coffeyville
615 Ellis
Coffeyville, KS 67337-3427

Dear Dr. Correll,

For the 2019-20 school year, the legal general fund is $13,271,475 and the legal local option budget (LOB) is $4,094,083. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
# Final Audited Legal Max

**USD 445 Coffeyville**  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

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<thead>
<tr>
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<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>
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<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<tr>
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<td>13,594,228</td>
<td>13,272,184</td>
<td>-709</td>
<td>13,271,475</td>
<td>13,646,943</td>
<td>30.00%</td>
<td>4,094,083</td>
<td>4,100,000</td>
<td>4,094,083</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.
June 16, 2020

Rusty Arnold, Superintendent
USD 446 Independence
P O Drawer 487
Independence, KS 67301-0487

Dear Mr. Arnold,

For the 2019-20 school year, the legal general fund is $14,274,604 and the legal local option budget (LOB) is $4,385,859. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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

c: District Clerk
President of Board

Enclosure
### USD 446 Independence

#### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
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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><strong>FTE Enroll</strong> (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td><strong>FTE Enroll</strong> (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td><strong>FTE Enroll</strong> (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdtct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td><strong>1,973.6</strong></td>
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<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>At-Risk (Free Lunch)</strong> WTD FTE</td>
<td><strong>High Density At-Risk</strong> WTD FTE</td>
<td><strong>School Facilities</strong> WTD FTE</td>
<td><strong>Transportation</strong> WTD FTE</td>
<td><strong>Ancillary</strong> WTD FTE</td>
<td><strong>Cost of Living</strong> WTD FTE</td>
<td><strong>Special Education</strong> WTD FTE</td>
<td><strong>KAMS FTE</strong></td>
<td><strong>Total WTD FTE</strong> (incl SPED)</td>
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<th>Col 42</th>
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<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Computed General Fund</strong></td>
<td><strong>Adopted General Fund</strong></td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2019-20 Adj. Legal General Fund Budget</td>
<td>2019-20 LOB Base General Fund</td>
<td>2019-20 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>14,274,604</td>
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<td>14,274,604</td>
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<td>14,274,604</td>
<td>14,623,561</td>
<td>30.00%</td>
<td>4,387,068</td>
<td>4,385,859</td>
<td>4,385,859</td>
</tr>
</tbody>
</table>

#### Column Notes

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June 16, 2020

Shellaine Kiblinger, Superintendent
USD 447 Cherryvale
618 East 4th Street
Cherryvale, KS 67335-2306

Dear Dr. Kiblinger,

For the 2019-20 school year, the legal general fund is $6,648,233 and the legal local option budget (LOB) is $2,044,261. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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

Enclosure

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USD 447 Cherryvale
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>791.5</td>
<td>10.0</td>
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<td>251.5</td>
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<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>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>209.6</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>
<td>6,648,233</td>
<td>6,693,924</td>
<td>6,648,233</td>
<td>0</td>
<td>6,648,233</td>
<td>6,814,204</td>
<td>30.00%</td>
<td>2,044,261</td>
<td>2,057,852</td>
<td>2,044,261</td>
</tr>
</tbody>
</table>

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June 16, 2020

Scott Friesen, Superintendent
USD 448 Inman
Box 129
Inman, KS 67546

Dear Dr. Friesen,

For the 2019-20 school year, the legal general fund is $3,565,203 and the legal local option budget (LOB) is $1,223,184. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
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<td>414.5</td>
<td>4.5</td>
<td>419.0</td>
<td>185.9</td>
<td>0.0</td>
<td>15.2</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) Virtual State Aid</td>
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<td>1,286,309</td>
<td>1,223,184</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 Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
June 16, 2020

Tim Beying, Superintendent
USD 449 Easton
32502 Easton Rd.
Easton, KS 66020

Dear Mr. Beying,

For the 2019-20 school year, the legal general fund is $5,553,428 and the legal local option budget (LOB) is $1,703,766. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
USD 449 Easton
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>1,731,182</td>
<td>1,703,766</td>
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</table>

**Column Notes**

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June 16, 2020

Martin Stessman, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh, KS 66542-9799

Dear Dr. Stessman,

For the 2019-20 school year, the legal general fund is $23,581,274 and the legal local option budget (LOB) is $7,698,770. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
### USD 450 Shawnee Heights

#### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<th>Col 43</th>
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<tbody>
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<td>23,609,218</td>
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<td>7,698,770</td>
<td>7,709,092</td>
<td>7,698,770</td>
</tr>
</tbody>
</table>

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Trenton Horn, Superintendent
USD 452 Stanton County
P O Box C
Johnson, KS 67855

Dear Mr. Horn,

For the 2019-20 school year, the legal general fund is $3,917,432 and the legal local option budget (LOB) is $1,214,192. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure

Kansas leads the world in the success of each student.
## USD 452 Stanton County

### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
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<th>Column 11</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</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>1,214,192</td>
<td>1,223,382</td>
<td>1,214,192</td>
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</tbody>
</table>

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June 16, 2020

Mike Roth, Superintendent
USD 453 Leavenworth
200 N 4th
Leavenworth, KS 66048

Dear Dr. Roth,

For the 2019-20 school year, the legal general fund is $25,521,106 and the legal local option budget (LOB) is $7,731,993. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

[Signature]
Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 453 Leavenworth

### 2019-20 Legal Maximum General Fund Budget

*(General Fund computed using $4,436 BASE)*

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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
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<td>7,731,993</td>
<td>7,959,674</td>
<td>7,731,993</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 Preschool-Aged At Risk.
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 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.
June 16, 2020

Allen Konicek, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Drive, Suite A
Burlingame, KS 66413

Dear Mr. Konicek,

For the 2019-20 school year, the legal general fund is $2,607,158 and the legal local option budget (LOB) is $798,870. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
**USD 454 Burlingame Public School**

2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</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>38.7</td>
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<td>798,870</td>
<td>816,780</td>
<td>798,870</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Joe Sample, Superintendent
USD 456 Marais Des Cygnes Valley
Box 158
Melvern, KS 66510

Dear Mr. Sample,

For the 2019-20 school year, the legal general fund is $2,287,880 and the legal local option budget (LOB) is $727,336. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
USD 456 Marais Des Cygnes Valley

2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<thead>
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</tr>
</thead>
<tbody>
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<td>At-Risk (Free Lunch)</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>2,326,238</td>
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<td>30.00%</td>
<td>727,336</td>
<td>747,574</td>
<td>727,336</td>
</tr>
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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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June 16, 2020

Steve Karlin, Superintendent
USD 457 Garden City
1205 Fleming St.
Garden City, KS 67846-4751

Dear Dr. Karlin,

For the 2019-20 school year, the legal general fund is $54,097,001 and the legal local option budget (LOB) is $16,489,951. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
### USD 457 Garden City

**2019-20 Legal Maximum General Fund Budget**

(General Fund computed using $4,436 BASE)

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<thead>
<tr>
<th>Col 1</th>
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<th>Col 7</th>
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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</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>
<td></td>
</tr>
<tr>
<td>7,336.6</td>
<td>7,180.3</td>
<td>7,125.2</td>
<td>7,180.3</td>
<td>99.5</td>
<td>7,279.8</td>
<td>255.1</td>
<td>509.6</td>
<td>132.5</td>
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<td>At-Risk (Free Lunch) 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>1,853.7</td>
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<td>30.00%</td>
<td>16,489,951</td>
<td>16,822,175</td>
<td>16,489,951</td>
</tr>
</tbody>
</table>

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June 16, 2020

David Howard, Superintendent
USD 458 Basehor-Linwood
P O Box 282
Basehor, KS 66007-0282

Dear Mr. Howard,

For the 2019-20 school year, the legal general fund is $16,479,423 and the legal local option budget (LOB) is $5,299,717. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 458 Basehor-Linwood
### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<tbody>
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<td>2,500.0</td>
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<td>2,500.0</td>
<td>87.6</td>
<td>8.3</td>
<td>57.6</td>
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<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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</tr>
<tr>
<td>115.7</td>
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<td>0.0</td>
<td>193.5</td>
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<td>3,539.8</td>
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<td>-10,990</td>
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<td>16,059,747</td>
<td>33.00%</td>
<td>5,299,717</td>
<td>5,403,957</td>
<td>5,299,717</td>
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</tbody>
</table>

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- Col 23: Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
June 16, 2020

Kelly Lampe, Superintendent
USD 459 Bucklin
Box 8
Bucklin, KS 67834-0008

Dear Mr. Lampe,

For the 2019-20 school year, the legal general fund is $2,272,506 and the legal local option budget (LOB) is $709,577. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
### USD 459 Bucklin

#### 2019-20 Legal Maximum General Fund Budget

*(General Fund computed using $4,436 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>
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<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>709,577</td>
<td>730,088</td>
<td>709,577</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 Preschool-Aged At Risk.
- 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 16, 2020

Ben Proctor, Superintendent
USD 460 Hesston
PO Box 2000
Hesston, KS 67062-2000

Dear Mr. Proctor,

For the 2019-20 school year, the legal general fund is $5,979,728 and the legal local option budget (LOB) is $2,017,250. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.
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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

Enclosure
## USD 460 Hesston
### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
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<th>Column 29</th>
<th>Column 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>2,017,250</td>
<td>2,017,250</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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June 16, 2020

Juanita Erickson, Superintendent
USD 461 Neodesha
PO BX 88
Neodesha, KS 66757-0088

Dear Ms. Erickson,

For the 2019-20 school year, the legal general fund is $5,774,341 and the legal local option budget (LOB) is $1,961,748. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
USD 461 Neodesha
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<th>Col 5</th>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) 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) Virtual State Aid</td>
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<th>Col 42</th>
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<tr>
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<td>1,961,748</td>
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</table>

**Column Notes**
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June 16, 2020

Rick Shaffer, Superintendent
USD 462 Central
P O Box 128
Burden, KS 67019-0128

Dear Mr. Schaffer,

For the 2019-20 school year, the legal general fund is $2,901,530 and the legal local option budget (LOB) is $889,392. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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

Enclosure
### USD 462 Central

#### 2019-20 Legal Maximum General Fund Budget

*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
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<table>
<thead>
<tr>
<th>Col 14: At-Risk (Free Lunch) WTD FTE</th>
<th>Col 17: High Density At-Risk WTD FTE</th>
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<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 36: Virtual State Aid</th>
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<th></th>
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<td>2,901,530</td>
<td>2,964,640</td>
<td>30.00%</td>
<td>889,392</td>
</tr>
</tbody>
</table>

### Column Notes

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June 16, 2020

Dale Adams, Superintendent
USD 463 Udall
303 S Seymour
Udall, KS 67146

Dear Mr. Adams,

For the 2019-20 school year, the legal general fund is $2,872,804 and the legal local option budget (LOB) is $895,545. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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

Enclosure
USD 463 Udall

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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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>Virtual State Aid</td>
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<td>895,545</td>
<td>915,668</td>
<td>895,545</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 Preschool-Aged At Risk.
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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 16, 2020

Loren Feldkamp, Superintendent
USD 464 Tonganoxie
Box 199
Tonganoxie, KS 66086-0199

Dear Mr. Feldkamp,

For the 2019-20 school year, the legal general fund is $12,601,345 and the legal local option budget (LOB) is $3,868,441. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

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</tr>
</tbody>
</table>
June 16, 2020

Nathan Reed, Superintendent
USD 465 Winfield
1407 Wheat Rd.
Winfield, KS 67156-3691

Dear Dr. Reed,

For the 2019-20 school year, the legal general fund is $15,903,584 and the legal local option budget (LOB) is $5,389,966. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure

Kansas leads the world in the success of each student.
USD 465 Winfield
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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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) Virtual State Aid</td>
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<th>Col 42</th>
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<tbody>
<tr>
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<td>15,968,269</td>
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<td>5,389,966</td>
<td>5,413,263</td>
<td>5,389,966</td>
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</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Jamie Rumford, Superintendent
USD 466 Scott County
704 S.College
Scott City, KS 67871

Dear Mr. Rumford,

For the 2019-20 school year, the legal general fund is $7,172,276 and the legal local option budget (LOB) is $2,203,104. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 466 Scott County

**2019-20 Legal Maximum General Fund Budget**

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<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>7,180,430</td>
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<td>7,172,276</td>
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<td>30.00%</td>
<td>2,203,104</td>
<td>2,276,621</td>
<td>2,203,104</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Keith Higgins, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

Dear Mr. Higgins,

For the 2019-20 school year, the legal general fund is $3,322,120 and the legal local option budget (LOB) is $1,137,115. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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**USD 467 Leoti**  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

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<td>Col 24 Ancillary WTD FTE</td>
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<tr>
<td>Col 26 Cost of Living WTD FTE</td>
</tr>
<tr>
<td>Col 28 Special Education WTD FTE</td>
</tr>
<tr>
<td>Col 29 KAMS FTE</td>
</tr>
<tr>
<td>Col 34 Total WTD FTE (incl SPED)</td>
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<tr>
<td>Col 36 Virtual State Aid</td>
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<tr>
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<tbody>
<tr>
<td>Col 36 Computed General Fund</td>
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<tr>
<td>Col 37 Adopted General Fund</td>
</tr>
<tr>
<td>Col 38 Legal Max General Fund (before reductions)</td>
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<td>Col 39 Prior Year Total Reductions</td>
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<td>Col 40 2019-20 Adj. Legal General Fund Budget</td>
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<td>Col 41 2019-20 LOB Base General Fund</td>
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<td>Col 42 2019-20 LOB Authorized Percent</td>
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<td>Col 43 Computed Local Option Budget</td>
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<tr>
<td>Col 44 Adopted Local Option Budget</td>
</tr>
<tr>
<td>Col 45 Legal Max LOB Budget</td>
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<th>Column Notes</th>
</tr>
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<tbody>
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</tr>
</tbody>
</table>
June 16, 2020

Cheryl Cook, Superintendent
USD 468 Healy Public Schools
5006 N Dodge Rd
Healy, KS 67850

Dear Ms. Cook,

For the 2019-20 school year, the legal general fund is $708,873 and the legal local option budget (LOB) is $246,916. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure

Kansas leads the world in the success of each student.
USD 468 Healy Public Schools  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

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<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
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<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
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<td>Bilingual (max 10 hrs or Hdct) WTD FTE</td>
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<td>Col 9</td>
<td>Career/Tech Ed WTD FTE</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 Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.

**Computed General Fund**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

**Adopted General Fund**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

**2019-20 Adjusted Legal General Fund Budget**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

**2019-20 LOB Authorized Percent**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

**Computed Local Option Budget**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

**Adopted Local Option Budget**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

**Legal LOB Budget**

- Prior Year Total Reductions
- Legal General Fund (before reductions)
- Adjusted General Fund

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<td>33.00%</td>
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<td>246,916</td>
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FINAL AUDITED LEGAL MAX
June 16, 2020

Dan Wessel, Superintendent
USD 469 Lansing
200 East Mary St
Lansing, KS 66043-1633

Dear Mr. Wessel,

For the 2019-20 school year, the legal general fund is $17,165,989 and the legal local option budget (LOB) is $5,707,841. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
USD 469 Lansing

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<thead>
<tr>
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<th>Col 2</th>
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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 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>5,792,951</td>
<td>5,707,841</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 Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
June 16, 2020

Ron Ballard, Superintendent
USD 470 Arkansas City
P.O. Box 1028
Arkansas City, KS 67005

Dear Dr. Ballard,

For the 2019-20 school year, the legal general fund is $21,361,558 and the legal local option budget (LOB) is $6,558,267. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
### USD 470 Arkansas City

**2019-20 Legal Maximum General Fund Budget**  
(General Fund computed using $4,436 BASE)

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<thead>
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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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<td>6,558,267</td>
<td>6,836,900</td>
<td>6,558,267</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 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

K.B. Criss, Superintendent
USD 471 Dexter
PO Box 97
Dexter, KS 67038-0097

Dear Mr. Criss,

For the 2019-20 school year, the legal general fund is $2,002,410 and the legal local option budget (LOB) is $615,306. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
## USD 471 Dexter

### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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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>615,306</td>
<td>624,700</td>
<td>615,306</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 Preschool-Aged At Risk.
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 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.
June 16, 2020

Jerry Hodson, Superintendent
USD 473 Chapman
PO Box 249
Chapman, KS 67431-0249

Dear Mr. Hodson,

For the 2019-20 school year, the legal general fund is $8,144,496 and the legal local option budget (LOB) is $2,501,569. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 473 Chapman

#### 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

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<thead>
<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>2,501,569</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 Preschool-Aged At Risk.
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- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Mark Clodfelter, Superintendent
USD 474 Haviland
PO Box 243
Haviland, KS 67059-0243

Dear Mr. Clodfelter,

For the 2019-20 school year, the legal general fund is $1,261,598 and the legal local option budget (LOB) is $395,213. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
June 16, 2020

USD 474 Haviland

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 3</th>
<th>Col 4</th>
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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>Virtual State Aid</td>
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<td>395,213</td>
<td>400,409</td>
<td>395,213</td>
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</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.
June 16, 2020

Reginald Eggleston, Superintendent
USD 475 Geary County Schools
P.O. Box 370
Junction City, KS 66441-0370

Dear Dr. Eggleston,

For the 2019-20 school year, the legal general fund is $52,298,184 and the legal local option budget (LOB) is $15,941,256. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
   President of Board

Enclosure
USD 475 Geary County Schools  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>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>16,025,856</td>
<td>15,941,256</td>
<td>15,941,256</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 16, 2020

Jay Zehr, Superintendent
USD 476 Copeland
Box 156
Copeland, KS 67837

Dear Mr. Zehr,

For the 2019-20 school year, the legal general fund is $1,236,111 and the legal local option budget (LOB) is $380,836. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 476 Copeland

**2019-20 Legal Maximum General Fund Budget**

(General Fund computed using $4,436 BASE)

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<td>14.6</td>
<td>2.4</td>
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<tr>
<td>19.8</td>
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<td>380,836</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 Preschool-Aged At Risk.
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 (Max 6 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.
June 16, 2020

Randy Rockhold, Superintendent
USD 477 Ingalls
PO Box 99
Ingalls, KS 67853-0099

Dear Mr. Rockhold,

For the 2019-20 school year, the legal general fund is $2,186,504 and the legal local option budget (LOB) is $747,295. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
**USD 477 Ingalls**

**2019-20 Legal Maximum General Fund Budget**
*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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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>
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<td>756,169</td>
<td>747,295</td>
<td>747,295</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Shane Walter, Superintendent
USD 479 Crest
P.O. Box 305
Colony, KS 66015

Dear Mr. Walter,

For the 2019-20 school year, the legal general fund is $2,318,697 and the legal local option budget (LOB) is $536,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
USD 479 Crest
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</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>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>Col 19-20 Adj. Legal General Fund Budget</td>
<td>Col 2019-20 LOB Base General Fund</td>
<td>2019-20 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<td>711,996</td>
<td>536,000</td>
<td>536,000</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 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Renae Hickert, Superintendent
USD 480 Liberal
Box 949
Liberal, KS 67905-0949

Dear Ms. Hickert,

For the 2019-20 school year, the legal general fund is $35,780,776 and the legal local option budget (LOB) is $10,274,051. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
### USD 480 Liberal
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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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>10,424,815</td>
<td>10,274,051</td>
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</tbody>
</table>

### Column Notes

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June 16, 2020

Ronald Meitler, Superintendent
USD 481 Rural Vista
Box 98
White City, KS 66872-0098

Dear Mr. Meitler,

For the 2019-20 school year, the legal general fund is $2,530,738 and the legal local option budget (LOB) is $903,511. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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

Enclosure
USD 481 Rural Vista

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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</tr>
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<td>57.8</td>
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<td>570.5</td>
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<td>2,737,911</td>
<td>33.00%</td>
<td>903,511</td>
<td>934,947</td>
<td>903,511</td>
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</tbody>
</table>

Column Notes

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June 16, 2020

Kelly Arnberger, Superintendent
USD 482 Dighton
Box 878
Dighton, KS 67839-0878

Dear Dr. Arnberger,

For the 2019-20 school year, the legal general fund is $2,214,895 and the legal local option budget (LOB) is $630,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</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>
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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 Preschool-Aged At Risk.
- **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 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Elton Argo, Superintendent
USD 483 Kismet-Plains
P.O. Box 760
Plains, KS 67869-0760

Dear Mr. Argo,

For the 2019-20 school year, the legal general fund is $6,547,775 and the legal local option budget (LOB) is $1,800,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 483 Kismet-Plains

### 2019-20 Legal Maximum General Fund Budget

*(General Fund computed using $4,436 BASE)*

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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>1,800,000</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 Preschool-Aged At Risk.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Brian Smith, Superintendent
USD 484 Fredonia
PO Box 539
Fredonia, KS 66736-0539

Dear Mr. Smith,

For the 2019-20 school year, the legal general fund is $5,640,103 and the legal local option budget (LOB) is $1,776,830. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
USD 484 Fredonia

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<thead>
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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) Virtual State Aid</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 45 - Legal LOB; Lesser of Column 43 or Column 44.
June 16, 2020

Donalyn Biehler, Superintendent
USD 487 Herington
19 North Broadway
Herington, KS 67449-2430

Dear Ms. Biehler,

For the 2019-20 school year, the legal general fund is $4,172,333 and the legal local option budget (LOB) is $1,269,433. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
June 16, 2020

USD 487 Herington

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<thead>
<tr>
<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<td>1,269,433</td>
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<td>1,269,433</td>
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</tbody>
</table>

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June 16, 2020

Ron Wilson, Superintendent
USD 489 Hays
323 W. 12th St.
Hays, KS 67601-3893

Dear Mr. Wilson,

For the 2019-20 school year, the legal general fund is $20,296,523 and the legal local option budget (LOB) is $6,223,790. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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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USD 489 Hays
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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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 Preschool-Aged At-Risk.
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 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.
June 16, 2020

Teresa Tosh, Superintendent
USD 490 El Dorado
124 West Central Avenue
El Dorado, KS 67042-2138

Dear Ms. Tosh,

For the 2019-20 school year, the legal general fund is $13,075,707 and the legal local option budget (LOB) is $4,499,497. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
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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 Preschool-Aged At Risk.
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.
June 16, 2020

Steve Splichal, Superintendent
USD 491 Eudora
Box 500
Eudora, KS 66025-0500

Dear Mr. Splichal,

For the 2019-20 school year, the legal general fund is $11,014,923 and the legal local option budget (LOB) is $3,470,217. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
### USD 491 Eudora
#### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<th>Col 1</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>3,470,217</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Jeremy Boldra, Superintendent
USD 492 Flinthills
Box 188
Rosalia, KS 67132-0188

Dear Mr. Boldra,

For the 2019-20 school year, the legal general fund is $2,614,827 and the legal local option budget (LOB) is $893,645. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 492 Flinthills
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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</tr>
</thead>
<tbody>
<tr>
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<td>High Density At-Risk 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) Virtual State Aid</td>
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<tr>
<td>46.9</td>
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<td>893,645</td>
<td>929,491</td>
<td>893,645</td>
</tr>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Brian Smith, Superintendent
USD 493 Columbus
802 South High School Avenue
Columbus, KS 66725-1674

Dear Dr. Smith,

For the 2019-20 school year, the legal general fund is $7,797,157 and the legal local option budget (LOB) is $2,394,925. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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

Enclosure

Kansas leads the world in the success of each student.
USD 493 Columbus

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

### Column Notes

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<td>Cost of Living WTD FTE</td>
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<td>Total WTD FTE (incl SPED)</td>
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<td>2,394,925</td>
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</tbody>
</table>
June 16, 2020

Paul Larkin, Superintendent
USD 494 Syracuse
PO Box 1187
Syracuse, KS 67878-1187

Dear Mr. Larkin,

For the 2019-20 school year, the legal general fund is $5,156,406 and the legal local option budget (LOB) is $1,586,725. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure

Kansas leads the world in the success of each student.
### USD 494 Syracuse

#### 2019-20 Legal Maximum General Fund Budget

*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>1,591,844</td>
<td>1,586,725</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 Preschool-Aged At Risk.
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.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.

**FINAL AUDITED LEGAL MAX**
June 16, 2020

Bryce Wachs, Superintendent
USD 495 Ft Larned
120 East 6th
Larned, KS 67550

Dear Mr. Wachs,

For the 2019-20 school year, the legal general fund is $7,031,947 and the legal local option budget (LOB) is $2,408,673. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:    District Clerk
       President of Board

Enclosure
### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<td>At-Risk (Free Lunch) 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>218.5</td>
<td>0.0</td>
<td>1,585.2</td>
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<td>2,408,673</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 16, 2020

Casey Robinson, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel, KS 67574

Dear Mr. Robinson,

For the 2019-20 school year, the legal general fund is $1,481,741 and the legal local option budget (LOB) is $507,236. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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

Enclosure
USD 496 Pawnee Heights  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>Higher of USD level or School level 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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Column Notes

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Anthony Lewis, Superintendent
USD 497 Lawrence
110 McDonald Drive
Lawrence, KS 66044-1063

Dear Dr. Lewis,

For the 2019-20 school year, the legal general fund is $79,611,789 and the legal local option budget (LOB) is $25,327,177. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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,

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

[signature]
Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 497 Lawrence

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<thead>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>25,327,177</td>
<td>25,688,505</td>
<td>25,327,177</td>
</tr>
</tbody>
</table>

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June 16, 2020

John Bergkamp, Superintendent
USD 498 Valley Heights
Box 89
Waterville, KS 66548

Dear Dr. Bergkamp,

For the 2019-20 school year, the legal general fund is $3,697,850 and the legal local option budget (LOB) is $1,277,174. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 16, 2020

USD 498 Valley Heights

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Col 34</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) Virtual State Aid</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 Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
June 16, 2020

Trey Moeller, Superintendent
USD 499 Galena
702 East 7th Street
Galena, KS 66739

Dear Dr. Moeller,

For the 2019-20 school year, the legal general fund is $6,820,705 and the legal local option budget (LOB) is $2,095,364. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
USD 499 Galena
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<tr>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>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>
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<td>2,095,364</td>
<td>2,098,281</td>
<td>2,095,364</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 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Charles Foust, Superintendent
USD 500 Kansas City
2010 N. 59th Street
Kansas City, KS 66104

Dear Dr. Foust,

For the 2019-20 school year, the legal general fund is $167,477,260 and the legal local option budget (LOB) is $51,505,839. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure

*Kansas leads the world in the success of each student.*
USD 500 Kansas City  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)  

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<td>FTE Enroll (excl Preschool-AGED AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-AGED AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</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>
</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>51,505,839</td>
<td>52,881,307</td>
<td>51,505,839</td>
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</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).  
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Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)  
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Tiffany Anderson, Superintendent
USD 501 Topeka Public Schools
624 SW 24th
TOPEKA, KS 66611-1294

Dear Dr. Anderson,

For the 2019-20 school year, the legal general fund is $102,184,223 and the legal local option budget (LOB) is $34,417,527. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Signed,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 501 Topeka Public Schools**

**2019-20 Legal Maximum General Fund Budget**
(General Fund computed using $4,436 BASE)

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<td>12,730.1</td>
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<th>Col 29</th>
<th>Col 34</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>4,070.4</td>
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<th>Col 42</th>
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<tbody>
<tr>
<td>102,188,832</td>
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<td>102,188,832</td>
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<td>102,184,223</td>
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<td>33.00%</td>
<td>34,417,527</td>
<td>35,045,000</td>
<td>34,417,527</td>
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</tbody>
</table>

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June 16, 2020

Mike McDermeit, Superintendent
USD 502 Lewis
P O Box 97
Lewis, KS 67552-0097

Dear Mr. McDermeit,

For the 2019-20 school year, the legal general fund is $1,426,230 and the legal local option budget (LOB) is $366,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 502 Lewis

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
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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) Virtual State Aid</td>
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<td>446,302</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 Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
June 16, 2020

Lori Ray, Superintendent
USD 503 Parsons
Box 1056
Parsons, KS 67357-1056

Dear Ms. Ray,

For the 2019-20 school year, the legal general fund is $9,987,003 and the legal local option budget (LOB) is $3,067,397. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
### USD 503 Parsons

#### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<td>High Density At-Risk 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>
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<td>3,067,397</td>
<td>3,127,760</td>
<td>3,067,397</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 Preschool-Aged At Risk.
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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 16, 2020

Doug Beisel, Superintendent
USD 504 Oswego
P.O. Box 129
Oswego, KS 67356-0129

Dear Mr. Beisel,

For the 2019-20 school year, the legal general fund is $4,345,506 and the legal local option budget (LOB) is $1,334,905. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
USD 504 Oswego
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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</thead>
<tbody>
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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>
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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>1,334,905</td>
<td>1,365,602</td>
<td>1,334,905</td>
</tr>
</tbody>
</table>

### Column Notes

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Bobbi Williams, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa, KS 67336-8852

Dear Dr. Williams,

For the 2019-20 school year, the legal general fund is $3,664,580 and the legal local option budget (LOB) is $1,276,057. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure
## USD 505 Chetopa-St. Paul

### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<td>6.0</td>
<td>416.0</td>
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<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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<td>1,276,057</td>
<td>1,314,566</td>
<td>1,276,057</td>
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</tbody>
</table>

### Column Notes

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

John Wyrick, Superintendent
USD 506 Labette County
Box 189
Altamont, KS 67330-0189

Dear Dr. Wyrick,

For the 2019-20 school year, the legal general fund is $11,429,798 and the legal local option budget (LOB) is $3,507,924. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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

Enclosure
## 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
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<tbody>
<tr>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
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<td>1,546.6</td>
<td>15.0</td>
<td>1,561.6</td>
<td>86.8</td>
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<td>37.5</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>WTD FTE</td>
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<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>3,507,924</td>
<td>3,605,665</td>
<td>3,507,924</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 Preschool-Aged At Risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
June 16, 2020

Mike Ward, Superintendent
USD 507 Satanta
Box 279
Satanta, KS 67870-0279

Dear Mr. Ward,

For the 2019-20 school year, the legal general fund is $2,747,658 and the legal local option budget (LOB) is $862,292. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
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

Enclosure
USD 507 Satanta
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 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 7</th>
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<th>Col 9</th>
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<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>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
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<table>
<thead>
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<th>Col 37</th>
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<th>Col 41</th>
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</thead>
<tbody>
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<td>30.00%</td>
<td>862,292</td>
<td>881,709</td>
<td>862,292</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.
June 16, 2020

David Pendergraft, Superintendent
USD 508 Baxter Springs
1108 Military Ave
Baxter Springs, KS 66713

Dear Mr. Pendergraft,

For the 2019-20 school year, the legal general fund is $7,629,341 and the legal local option budget (LOB) is $2,301,822. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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

Sincerely,

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

[Signature]
Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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USD 508 Baxter Springs
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 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 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</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>961.0</td>
</tr>
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<td>225.9</td>
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<td>135,163</td>
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<tr>
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<td>7,672,740</td>
<td>30.00%</td>
<td>2,301,822</td>
<td>2,388,805</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.
June 16, 2020

Dorsey Burgess, Superintendent
USD 509 South Haven
P.O. Box 229
South Haven, KS 67140-0229

Dear Mr. Burgess,

For the 2019-20 school year, the legal general fund is $2,031,503 and the legal local option budget (LOB) is $699,101. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), 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 for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.

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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

Enclosure

Kansas leads the world in the success of each student.
### USD 509 South Haven

#### 2019-20 Legal Maximum General Fund Budget

\[(\text{General Fund computed using } 4,436 \text{ BASE})\]

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col 1</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
</tr>
<tr>
<td>Col 2</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
</tr>
<tr>
<td>Col 3</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
</tr>
<tr>
<td>Col 4</td>
<td>Adjusted Enrollment</td>
</tr>
<tr>
<td>Col 5</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
</tr>
<tr>
<td>Col 6</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
</tr>
<tr>
<td>Col 7</td>
<td>Low &amp; High Enrollment WTD FTE</td>
</tr>
<tr>
<td>Col 8</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
</tr>
<tr>
<td>Col 9</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>Col 10</td>
<td>Adjusted Enrollment</td>
</tr>
<tr>
<td>Col 11</td>
<td>Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5)</td>
</tr>
<tr>
<td>Col 12</td>
<td>Free Meals times Free Lunch Factor (0.484)</td>
</tr>
<tr>
<td>Col 13</td>
<td>Higher of USD level or School level high density at-risk</td>
</tr>
<tr>
<td>Col 14</td>
<td>Virtual State Aid</td>
</tr>
</tbody>
</table>

#### Computed General Fund

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
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<tbody>
<tr>
<td>Col 15</td>
<td>Legal Max General Fund (before reductions)</td>
</tr>
<tr>
<td>Col 16</td>
<td>Prior Year Total Reductions</td>
</tr>
<tr>
<td>Col 17</td>
<td>2019-20 Adj. Legal General Fund Budget</td>
</tr>
<tr>
<td>Col 18</td>
<td>2019-20 LOB Base General Fund</td>
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<tr>
<td>Col 19</td>
<td>2019-20 LOB Authorized Percent</td>
</tr>
<tr>
<td>Col 20</td>
<td>Computed Local Option Budget</td>
</tr>
<tr>
<td>Col 21</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>Col 22</td>
<td>Legal Max LOB Budget</td>
</tr>
</tbody>
</table>

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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Mike Sanders, Superintendent
USD 511 Attica
P.O.Box 415
Attica, KS 67009-0415

Dear Mr. Sanders,

For the 2019-20 school year, the legal general fund is $1,694,108 and the legal local option budget (LOB) is $520,591. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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

Enclosure

Kansas leads the world in the success of each student.
## USD 511 Attica

### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 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 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<td>1.5</td>
<td>162.5</td>
<td>137.9</td>
<td>0.0</td>
<td>1.3</td>
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<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
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<th>Col 29</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
</tr>
<tr>
<td>28.6</td>
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<td>5.6</td>
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<td>44.3</td>
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</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,694,108</td>
<td>1,887,518</td>
<td>1,694,108</td>
<td>0</td>
<td>1,694,108</td>
<td>1,735,302</td>
<td>30.00%</td>
<td>520,591</td>
<td>580,063</td>
<td>520,591</td>
</tr>
</tbody>
</table>

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June 16, 2020

Michael Fulton, Superintendent
USD 512 Shawnee Mission Pub Sch
8200 W 71st ST
Shawnee Mission, KS 66204-1798

Dear Dr. Fulton,

For the 2019-20 school year, the legal general fund is $179,227,813 and the legal local option budget (LOB) is $61,956,611. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, 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 $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 512 Shawnee Mission Pub Sch
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 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 7</th>
<th>Col 8</th>
<th>Col 9</th>
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</thead>
<tbody>
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<td>26,970.0</td>
<td>26,894.9</td>
<td>26,970.0</td>
<td>139.5</td>
<td>27,109.5</td>
<td>949.9</td>
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<th>Col 19</th>
<th>Col 23</th>
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<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>3,456.7</td>
<td>212.1</td>
<td>169.3</td>
<td>676.8</td>
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<td>24,059</td>
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<table>
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<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
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<tbody>
<tr>
<td>179,227,813</td>
<td>179,667,645</td>
<td>179,227,813</td>
<td>0</td>
<td>179,227,813</td>
<td>187,747,306</td>
<td>33.00%</td>
<td>61,956,611</td>
<td>62,105,521</td>
<td>61,956,611</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 Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.