

WHAT IS..... "LEGAL MAX"

Dale Brungardt, Director
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LEGAL “MAXimum” BUDGET



- General Fund
- Supplemental General Fund

The lesser of....

computed or adopted.

LEGAL “MAXimum” BUDGET



Funding Formula (General Fund)

The higher of:

- a. First preceding year’s enrollment
(excluding Preschool-Aged At-Risk & Virtual)
- b. Second preceding year’s enrollment
(excluding Preschool-Aged At-Risk & Virtual)

Plus Current year’s weightings

Plus Virtual State Aid

LEGAL “MAXimum” BUDGET



Funding Formula (General Fund) - - 2021-2022

The higher FTE Enrollment of:

- a. 2020-2021 (9/20/20 + 2/20/21)
(excluding Preschool-Aged At-Risk & Virtual)
- b. 2019-2020 (9/20/19 + 2/20/20)
(excluding Preschool-Aged At-Risk & Virtual)

Plus

2021-2022 (9/20/21 + 2/20/22) Weightings

Plus

Virtual State Aid

LEGAL “MAXimum” BUDGET



Funding Formula (General Fund) - - 2021-2022

FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2018 2/20/2019	FTE Enroll (exc. 4yr old at-risk & virtual) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2020 2/20/2021	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2021 2/20/2022
636.0	631.1	575.6	633.7

LEGAL "MAXimum" BUDGET



Funding Formula (General Fund) - - 2021-2022

FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2018 2/20/2019	FTE Enroll (exc. 4yr old at-risk & virtual) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2020 2/20/2021	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2021 2/20/2022
636.0	631.1	575.6	633.7

LEGAL “MAXimum” BUDGET



Funding Formula (General Fund) - - 2022-2023

The higher FTE Enrollment of:

- a. 2021-2022 (9/20/21 + 2/20/22)
(excluding Preschool-Aged At-Risk & Virtual)
- b. 2020-2021 (9/20/20 + 2/20/21)
(excluding Preschool-Aged At-Risk & Virtual)

Plus

2022-2023 (9/20/22 + 2/20/23) Weightings

Plus

Virtual State Aid

LEGAL “MAXimum” BUDGET



Funding Formula (General Fund) - - 2022-2023

FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2018 2/20/2019	FTE Enroll (exc. 4yr old at-risk & virtual) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2020 2/20/2021	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2021 2/20/2022
636.0	631.1	575.6	633.7

LEGAL "MAXimum" BUDGET



Funding Formula (General Fund) - - 2022-2023

FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2018 2/20/2019	FTE Enroll (exc. 4yr old at-risk & virtual) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2020 2/20/2021	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2021 2/20/2022
636.0	631.1	575.6	633.7

WEIGHTINGS



- Preschool-Aged At-Risk (3yr old and 4yr old)
- Low / High Enrollment
- Bilingual (Contact Hours or Headcount)
- Career and Tech Ed (Contact Hours)
- At-Risk (Free Meal Eligibility)
 - National School Lunch Program
 - Household Economic Survey
 - Direct Certification
- High Density At-Risk ($\geq 50\%$ or $\geq 35\%$ and $< 50\%$)
 - Higher of USD or School Level
- Transportation
- Ancillary (Extraordinary Growth)
- Cost of Living (Average Appraised Value of Homes)
- Special Education
- KAMS (Kansas Academy of Math and Science) – FTE Only; No Weightings

VIRTUAL STATE AID



- Full-Time Virtual = \$5,000
- Part-Time Virtual = \$1,700
- Virtual Credits 20+ Years = \$709

FUN FACTS



Q: How many public school districts in Kansas?

A: 286

Q: How many school districts experienced decline in enrollment during 2020-2021 (COVID)?

A: 230 (80 percent)

Q: How many school districts experienced no change in enrollment during 2020-2021 (COVID)?

A: 1

USE	County	District Name	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2018 2/20/2019	FTE Enroll (exc. 4yr old at-risk & virtual) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2020 2/20/2021	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2021 2/20/2022
426	Republic	Pike Valley	200.0	200.0	200.0	202.0

LEGAL “MAXimum” BUDGET



Funding Formula (Supplemental General)

The higher of:

- a. First preceding year’s enrollment
(excluding Preschool-Aged At-Risk & Virtual)
- b. Second preceding year’s enrollment
(excluding Preschool-Aged At-Risk & Virtual)

Plus

Current year’s weightings (except Special Ed)

Plus

Higher of FY2009 or Current Year Special Ed State Aid

*LOB Excludes KAMS and Virtual State Aid

WEIGHTINGS



- Preschool-Aged At-Risk (3yr old and 4yr old)
- Low / High Enrollment
- Bilingual (Contact Hours or Headcount)
- Career and Tech Ed (Contact Hours)
- At-Risk (Free Meal Eligibility)
 - National School Lunch Program
 - Household Economic Survey
 - Direct Certification
- High Density At-Risk ($\geq 50\%$ or $\geq 35\%$ and $< 50\%$)
 - Higher of USD or School Level
- Transportation
- Ancillary (Extraordinary Growth)
- Cost of Living (Average Appraised Value of Homes)
- Special Education (Higher FY2009 or Current Year)

REQUIRED TRANSFERS



- General Fund
 - At-Risk (Free Meals)
 - High Density At-Risk ($\geq 50\%$ or $\geq 35\%$ and $< 50\%$)
- Supplemental General Fund
 - Bilingual (Contact Hours or Headcount)
 - At-Risk (Free Meals)

LEGAL MAX LETTERS



- Preliminary – November
- Audit – December-May
- Republish
- Final – Mid-June

SPECIAL EDUCATION STATE AID



- Budgeted – Form 118 USD Budget – Does not change throughout the year.
- Actual – June 1 – Includes categorical aid, transportation, catastrophic, Medicaid state aid replacement.
 - General Fund – We will notify USDs the end of May if you need to republish; LOB cannot be republished.
 - Supplemental General Fund – If special education state aid is padded and you are using current year sped aid as the higher amount (and you adopted the full LOB), you will likely see a drop in LOB.

LEGAL “MAXimum” BUDGET



- Agency (www.ksde.org)
 - 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>

Policy & Funding ▼

Programs & Services ▼

Data Central ▼

Agency

Office of the Commissioner

Division of Learning Services

Fiscal and Administrative Services

Communications and Recognition

Career Standards and Assessment

Child Nutrition & Wellness

Programs

Services

Fiscal Auditing

Human Resources

Early Childhood Special Education

Fiscal Services and Operations

Office of the Commissioner

and Title Services

Information Technology

Office of General Counsel

Research and Evaluation

Safe and Secure Schools

Teacher Licensure and Accreditation

School Finance

School Bus Safety

www.ksde.org



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