WHAT IS.....
“LEGAL MAX”

Dale Brungardt, Director
Sara Barnes, Assistant Director
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

<table>
<thead>
<tr>
<th>FTE Enroll (excl 4yr old at-risk &amp; virtual)</th>
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<tbody>
<tr>
<td>9/20/2018</td>
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<td>9/20/2021</td>
</tr>
<tr>
<td>636.0</td>
<td>631.1</td>
<td>575.6</td>
<td>633.7</td>
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<td>2/20/2019</td>
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<td>2/20/2021</td>
<td>2/20/2022</td>
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</tbody>
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# LEGAL “MAXimum” BUDGET

**Funding Formula (General Fund) - 2021-2022**

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Kansas State Department of Education | www.ksde.org | #KansansCan

*Kansas leads the world in the success of each student.*
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

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<tr>
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</tr>
<tr>
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LEGAL “MAXimum” BUDGET

Funding Formula (General Fund) - - 2022-2023
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 (>= 50% or >= 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

<table>
<thead>
<tr>
<th>USE</th>
<th>County</th>
<th>District Name</th>
<th>FTE Enroll (excl 4yr old at-risk &amp; virtual) 9/20/2018</th>
<th>FTE Enroll (excl 4yr old at-risk &amp; virtual) 9/20/2019</th>
<th>FTE Enroll (excl 4yr old at-risk &amp; virtual) 9/20/2020</th>
<th>FTE Enroll (excl 4yr old at-risk &amp; virtual) 9/20/2021</th>
<th>FTE Enroll (excl 4yr old at-risk &amp; virtual) 2/20/2022</th>
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<tbody>
<tr>
<td>426</td>
<td>Republic</td>
<td>Pike Valley</td>
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<td>200.0</td>
<td>200.0</td>
<td>200.0</td>
<td>202.0</td>
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</tbody>
</table>
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 \textbf{(except Special Ed)}

Plus

Higher of FY2009 \textbf{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 (>= 50% or >= 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 (>= 50% or >= 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
<table>
<thead>
<tr>
<th>Policy &amp; Funding</th>
<th>Programs &amp; Services</th>
<th>Data Central</th>
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</thead>
<tbody>
<tr>
<td><strong>Office of the Commissioner</strong></td>
<td><strong>Division of Learning Services</strong></td>
<td><strong>Fiscal and Administrative Services</strong></td>
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<tr>
<td>Communications and Recognition Programs</td>
<td>Career Standards and Assessment Services</td>
<td>Child Nutrition &amp; Wellness</td>
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<tr>
<td>Human Resources</td>
<td>Early Childhood Special Education and Title Services</td>
<td>Fiscal Auditing</td>
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<tr>
<td>Office of the Commissioner</td>
<td>Research and Evaluation</td>
<td>Fiscal Services and Operations</td>
</tr>
<tr>
<td>Office of General Counsel</td>
<td>Teacher Licensure and Accreditation</td>
<td>Information Technology</td>
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<td>Safe and Secure Schools</td>
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[www.ksde.org](http://www.ksde.org)
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