

WHAT IS..... "LEGAL MAX"

Dale Brungardt, Director
Sara McCullah, 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 - - includes PK At-Risk

Plus Virtual State Aid

LEGAL “MAXimum” BUDGET



Funding Formula (General Fund) - - 2022-2023

The higher FTE Enrollment of:

- a. **2021-2022** (9/20/21 + 2/20/22) or
(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

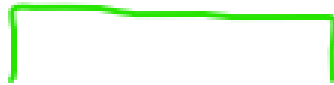
FTE Enroll (excl 4yr old At-Risk & Virtual) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old At-Risk & Virtual) 9/20/2020 2/20/2021	FTE Enroll (excl Pre-K At-Risk & Virtual) 9/20/2021 2/20/2022	FTE Enroll (excl Pre-K At-Risk & Virtual) 9/20/2022 2/20/2023
X 654.4	633.0	626.5	590.1
X 563.4	577.3	580.5	594.7

LEGAL "MAXimum" BUDGET



Funding Formula (General Fund) - - 2022-2023

FY23



FTE Enroll (excl 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 Pre-K At-Risk & Virtual) 9/20/2021 2/20/2022	FTE Enroll (excl Pre-K At-Risk & Virtual) 9/20/2022 2/20/2023
X 654.4	633.0	626.5	590.1
X 563.4	577.3	580.5	594.7

LEGAL "MAXimum" BUDGET



Funding Formula (General Fund) - - 2022-2023

FY23
FY24

FTE Enroll (excl 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 Pre-K At-Risk & Virtual) 9/20/2021 2/20/2022	FTE Enroll (excl Pre-K At-Risk & Virtual) 9/20/2022 2/20/2023
654.4	633.0	626.5	590.1
563.4	577.3	580.5	594.7

LEGAL "MAXimum" BUDGET



Funding Formula (General Fund) - - 2022-2023

	FY23		FY24	
FTE Enroll (excl 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 Pre-K At-Risk & Virtual) 9/20/2021 2/20/2022	FTE Enroll (excl Pre-K At-Risk & Virtual) 9/20/2022 2/20/2023	
668.0	615.0	602.0	621.9	
590.5	579.5	560.0	564.0	

LEGAL "MAXimum" BUDGET



Funding Formula (General Fund) - - 2022-2023

	FY23		FY24	
FTE Enroll (excl 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 Pre-K At-Risk & Virtual) 9/20/2021 2/20/2022	FTE Enroll (excl Pre-K At-Risk & Virtual) 9/20/2022 2/20/2023	
X 668.0	615.0	602.0	621.9	
X 590.5	579.5	560.0	564.0	

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 (Medicaid Eligibility)
- 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 = \$5,600
- Part-Time Virtual = \$1,700
- Virtual Credits (Adults) 20+ Years = \$709
(Local Effort Due June 8)
- **Virtual Credits (Dropouts) 19 Years and Under = \$709**
(Local Effort Due June 8)

VIRTUAL STATE AID



Virtual Credits (Dropouts) 19 Years and Under = \$709
2022 Senate Substitute for House Bill 2567

- Is 19 years of age or younger (as of September 20)
- Is credit deficient when enrolling in a virtual school (earned less than 75% of expected credits for student's cohort year)
- Has dropped out of high school in one of the following ways:
 - Did not attend any school for 60 consecutive days or more in CY
 - Did not attend any school for 60 consecutive days or more in PY and not reasonably anticipated to recommence enrollment in CY
 - Exempted from compulsory attendance by written consent of parent per KSA 72-3120

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)

Transportation State Aid



- Computed Based on Students Transported ≥ 2.5 Miles
- Cannot Exceed 110% of Prior Year's Audited Costs for Regular Route (reported on 18E Annual Statistical Report)
- General Fund Budget Reduction

Republishing General Fund



Notify School Finance of Intent to Republish ASAP (email AMEND Form)

- 149 USDs Potentially Need to Republish
- Review [Requirements to Republish USD Budget](#)
- Audit Legal Max Letter Received?
 - Download Legal Max Spreadsheet for counts to be entered on OPEN Page
- Audit Complete but Audit Legal Max Letter NOT Received?
 - Refer to FY23 USD Estimated Weighted Enrollment
- Audit Not Completed?

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.

Virtual Education State Aid



- Full-Time and Part-Time (Sept 20) = Audited
- Virtual Credits (Adults 20+ and Dropouts 19 and Under)
 - Estimated on Superintendents Organization Report (S066)
 - Actual on Local Effort (due June 8)

LEGAL MAX LETTERS



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

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>

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<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance>

www.ksde.org



Rules for a Happy Life



- Do what you love.
- Laugh 'til it hurts.
- Don't worry.
- Keep it simple.
- Listen and learn.
- Expect a little, give a lot,
- Forgive and forget, always.
- Smile.
- Choose happiness every day.