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March 4, 2024

Dettra Crawford, Superintendent
USD 217 Rolla
Box 167
Rolla, KS 67954-0167

AUDITED LEGAL MAX

Dear Mrs. Crawford,

For the 2023-2024 school year, the legal General Fund is **\$1,326,442** and the legal Local Option Budget (LOB) is **\$462,593**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, 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 \$5,158, 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 Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

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 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

March 4, 2024

AUDITED LEGAL MAX

USD 217 Rolla
2023-2024 Legal Maximum General Fund and LOB Budget
(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
108.0	95.5	94.0	95.5	0.0	95.5	96.9	4.9	2.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Virtual State Aid	
27.6	6.0	9.6	0.0	0.0	17.3	0.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Adopted Local Option Budget	2023-2024 Legal Max LOB Budget
1,326,442	1,354,426	1,326,442	0	1,326,442	1,401,797	33.00%	471,955	462,593

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At-Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

