



KSDE Budget Workshop

June 2023

Kansans **CAN**



www.ksde.org

Budget Workshops 2020



New Normal = New Rules

- **Social distancing:**

In recognition of **CDC guidelines** that **may or may not be in place** in your county... to keep you safe, if people travel together in the same car, you will be seated together at a table, but **spaced six feet apart from your neighbor** (like the restaurants).

- **Two 3-hour workshops:** Two shorter sessions will be offered:

Morning 9 a.m. – noon

Afternoon 1 p.m. – 4 p.m.

This is due to **social distancing** and being unable to seat as many people per session.



Budget Workshops 2020

Morning session:

- **Social distancing** will be **encouraged to exit** the session and **pick up a box lunch and drink** (at **selected** sites).



Noontime Turnaround: When arriving for the afternoon session, the meeting room will open approximately **12:45 p.m.** This allows time to **thoroughly sanitize/disinfect tables, chairs and all surfaces throughout the meeting room** after the morning session concludes.

Afternoon session:

- The **box lunch and drink** (at **selected** sites) will be available at the **registration desk**.



Consensus Revenue Estimates

Exceeded FY 2022 \$437 Million

NOVEMBER 2022:

FY 2023 increased \$794 Million

FY 2024 increased \$423 Million

APRIL 2023:

FY 2023 increased \$128 Million

FY 2024 increased \$109 Million



Since Estimates

\$ 8.8 Million Above



Projected Ending Balance (April 24, 2023)

JULY 1, 2023

Balance: **\$1.9 Billion**
+ Budget Stabilization
\$1.5 Billion

JULY 1, 2024

Balance: **\$2.6 Billion**
+ Budget Stabilization
\$1.6 Billion



Legislation

HB 2080: Virtual students take **state assessments online**.

HB 2322: Emotional Disturbance now **Emotional Disability**

- **Dyslexia** can be a **Learning Disability**

SB 123: **District pays** for **CTE Credential Assessment**

- If student requests
- No additional State funding



Legislation

HB 2292: Teacher Apprenticeship Program

- Pilot scheduled for August start
- Tuition & Fees = \$2750/Year for 4 Years

SB 66: Enacting the Interstate Teacher Mobility Compact

- Expedited pathway to licensure from out of state
- Has been adopted by 10 states



Legislation

SB 180:

Distinctions between the sexes be considered substantially related to government objectives of **protecting health, safety, and privacy** of individuals in the following areas:

- Athletics
- Locker Rooms
- Restrooms
- Other areas where safety or privacy require separate accommodations

HB 2238:

Fairness in Women's Sports Act

- **No males by birth in female sports**



Legislation: HB 2138

- Separate overnight accommodations by gender at birth
 - Defines school-sanctioned travel
 - Provides for private cause of action
- Appeal of school closing decision to State Board
 - 5% of district's voters may request to appeal within 45 days
 - State Board has 45 days to issue determination
 - Local Board holds public hearing and issues final determination
- KSHSAA Broadcast Fees



Legislation: **SB 25 Omnibus Budget Bill**

- Mental Health Intervention Team Pilot

- Adds \$3 million additional funds (FY2024 total appropriation \$13.5)
- Liaison still funded at 75% of salary
- CMHC receives 25% (Community Mental Health Care)
- Remains 1 year Proviso



Legislation: **House Sub for SB 113**



Vetoed by Governor - Section 14

General fund calculation:

- ~~• Higher of current year or prior year enrollment~~
- ~~• Closed a School – Current Year Only~~

Current law remains:

- **Higher of prior year or 2nd preceding year**
- Updated printout SF23-113 on “What’s New” webpage
(Based on prior year or second preceding year’s FTE enrollment)



Legislation: **House Sub for SB 113**

- **Increase BASE** by 3-year CPI average

- FY 2024 = **\$5,088**
- FY 2025 Estimate = **\$5,388**

- - **Increase LOB BASE** by 3-year CPI average

- FY 2024 = **\$5,158**
- FY 2025 Estimate = **\$5,462**

- **Statewide Average LOB Percent**

- FY 2024 = **31.6%**



General Fund:

Base Aid for Student Excellence (BASE)

School Year	BASE	% Increase
2018-19	\$4,165	4.0%
2019-20	\$4,436	6.5%
2020-21	\$4,569	3.0%
2021-22	\$4,706	3.0%
2022-23	\$4,846	3.0%
2023-24	\$5,088	5.0%
2024-25 Est	\$5,388	5.9%



Legislation: House Sub for SB 113

- **Increase COLA** – Qualification drops from 125% to 115%:
 - Cap increases from **5% to 7%** and annually increases by **3-year CPI**
- **Extends HDAR** (High Density At-Risk) **weighting** to Sunset on July 1, 2027
 - *Entire formula sunsets on 7/1/2027*
- **FY 2023 State Aid** payments on time



Legislation: **House Sub for SB 113**

- **School Safety Grants:** continues at \$5 million
 - Communication equipment added
- **Parents As Teachers (PAT):** adds \$1 million
 - Helps meet increasing costs
- **CTE Transportation** continues at \$1.5 million
- **Mentor Teacher:** continues at \$1.3 million



Legislation: House Sub for SB 113

- If district accepts students from a closed school

- Low Enrollment Weighting **Factor** = Higher of:
 - Prior Year Factor (freezes for 3 years); or
 - Current Year Factor

- Special Education State Aid: adds \$7.5 million

- Creates Special Education Task Force



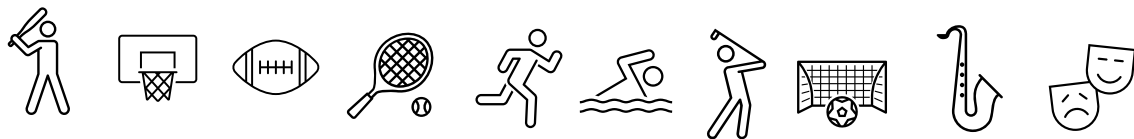
Policies: **House Sub for SB 113**

- **May compensate local School Board members**
- **Expands TCLISSP eligibility:**
 - Eligible students K-8, < 250% Fed Poverty Level
 - Donor tax credit increased to 75%
 - Qualified School = Working in good faith toward accreditation

Policies: **House Sub for SB 113**

- **Non-public students may participate in public school KSHSAA activities.**

- Resident of district
- Pay same fees as public-school students
- May require same course enrollment
- Parent certifies academic eligibility



Policies: **House Sub for SB 113**

- **Legislature has first right of refusal on sale of district *buildings*:**

- District submits written notice of intent
 - Reasons, legal description, copy of resolution
- Legislature has 45 days to adopt resolution
- State agency has 180 days to complete acquisition
- LCC may extend for 60 days



Special Education Task Force: Members

11 Members Appointed by 7/1/23

- **7 Appointed by Legislators**
 - 1 must be a parent of a special needs student
- **1 Appointed by Kansas State Board of Education**
- **3 Appointed by KSDE**
 - 2 professionals in the field
 - 1 professional in EC serving a tiny-K program



Special Education Task Force: Duties

- Study and recommend changes in existing funding formula.
- Conduct hearings, receive and consider suggestions concerning funding.
- Submit reports on work and with recommendations for legislative changes before January 14 of each year.



Special Education: Funding

STATE AID:		FY 2024	FEDERAL AID: FY 2024	
Special Education		\$528.0 M	Fed no ESSER	\$105.0 M
Statutory Excess Cost		92%	Pay up to	40%
Actual		69%	Actual	13%

FY24 Categorical Aid Est. \$30,800



Special Education: Funding

Special Education Excess Costs

FY2023 = 76%

FY2024 = 69%

Shortfall

\$107.0 Million*

\$175.0 Million

*Who makes up the
difference?*



* Addition of \$2.5 million state aid

Interim Education Committee

4 Days

- Special Education, nonfinance
 - IEP Qualification
 - Constitutionality of service availability
 - Disciplinary policies for students with IEP
- Teaching of Dual & Concurrent Courses, CTE Courses
 - Interaction of KBOR, KSBE, TEA, KACCTE
 - Approval of SB 155 courses (Excel in CTE)
 - Funding agreements for Excel in CTE courses
 - Number of hours HS students receive on-campus instruction
 - Number of hours HS students taught by HS teacher



Interim Education Committee



4 Days

- K-12 Education Climate
 - Support structures for teachers
 - Professional responsibilities of teachers (fed, state, local, KSBE)
 - Incentives including merit-based pay
 - Changes in academic and behavioral standards
 - Influence of social media
- Special Committee on Mental Health
 - Mental Health Intervention Team Pilot



Survey Request



- Nonacademic Surveys administered in compliance with KSA 72-6316?
- Is district adopted curriculum posted on website?
- Percentage of time students spend using technology during school day?



Additionally...

- **Community Eligibility**
 - Direct Certification Percentage
 - Household Economic Survey
- Double Check **Required Transfers for FY 2023**
 - Prior to Closeout
 - Legal Max Printout Tab
 - 2023-24 Budget Document will TILT
- **Vision & Dental Screening** Required Annually



Open Enrollment Begins 2024-25

Important Deadlines:

1/1/2024 Board Policy adopted (KASB)

May 1 Determine capacity

June 1 Publish open seats on district website and accept applications

On or before

July 15 Fill open seats
• Priorities to siblings (foster children)

House Sub for SB 113 Amendments:

- ✓ Nonresident children of staff may enroll as residents
- ✓ Homeless students may be considered residents
- ✓ Military children have priority before the lottery



Open Transportation

Begins NOW



- No longer a **2.5-mile** restriction.
- **No longer restricted** in Wyandotte, Johnson, Shawnee, and Sedgwick counties.
- Do **not** need **permission** from neighboring district.
- Must **notify** neighboring district.
- **Nonresidents are not counted** in transportation weighting.



Revenue Neutral Rate

K.S.A. 72-2988

Cannot exceed taxes levied last year without notifying taxpayers.



When valuation increases,
the board must lower
the mill rate.

Revenue Neutral Rate

K.S.A. 72-2988

Important Dates:

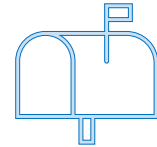
June 15:

County Clerk notifies district of RNR

July 20:

District notifies County Clerk of tax rate for new fiscal year and hearing date

County Clerk notifies individual taxpayers of new tax levy.



Revenue Neutral Rate

K.S.A. 72-2988

Publish 'Notice of Hearing' for RNR and Budget

- Newspaper and District Website

August 20 – September 20:

Hold Hearings to exceed RNR and adopt Budget

- Specific *Motion* to *EXCEED* the RNR with *Roll Call* vote.

Deadlines:

September 20:

Submit budget to KSDE

October 1:

Certify mill levy to County Clerk



Revenue Neutral Rate

K.S.A. 72-2988

County Clerk Advice:

Publish the notice and hold the RNR hearing even though you don't think you will exceed the RNR rate.

Prevent this from happening:



If actual valuation is lower than estimated,
your tax levy will be *reduced*.

Budget Dates

COUNTY CLERK DATES:

By July 20:

Notify County Clerk of new tax rate

By October 1:

Certify mill levy to County Clerk

At least 10 Days Prior to Hearing

Publish 'Notice of Hearing' for Budget and RNR

HOLD BUDGET HEARING:

- **By August 25**

Hold Non RNR Hearing and Adoption of Budget

- Certify Budget to County Clerk and KSDE **by August 25**

- **Between Aug 20 – Sept 20** (*if exceeding RNR*)

Hold RNR Hearing and Adoption of Budget

- Send budget to KSDE by **September 20**.
- Certify Budget to County Clerk **by October 1**.



Building Needs Assessment

K.S.A. 72-1163



Each year, the **board of education of a school district shall conduct an assessment of the educational needs of each** attendance center in the district.



Such assessment shall be **published** on the **school district's website**.



Information obtained from such needs assessment shall be used by the board when **approving the budget of the school district** to ensure improvement in student academic performance.



In the minutes of the meeting at which the board approves its annual budget, the board shall include that such needs assessment was provided to the board, the board evaluated such assessment, and how the board used such assessment in the approval of the school district's budget.



Building Needs Assessment

K.S.A. 72-1163

Each year, the board of education of a

school district shall

review state

assessment results

and, as part of such

review, shall document

the following:



The **barriers** that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on such assessments;



Any **budget actions**, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove such barriers; and



The **amount of time** the board estimates it will take for **all students to achieve proficiency above level 2** for grade level academic expectations on the state assessments if such budget actions are implemented.



Budget Planning Process

Kansas State Board of Education

Goal: To enhance each student for post-secondary opportunities and success.

Outcome: Align school district budgeting with improvement needs for each student, as identified by the building needs assessment.

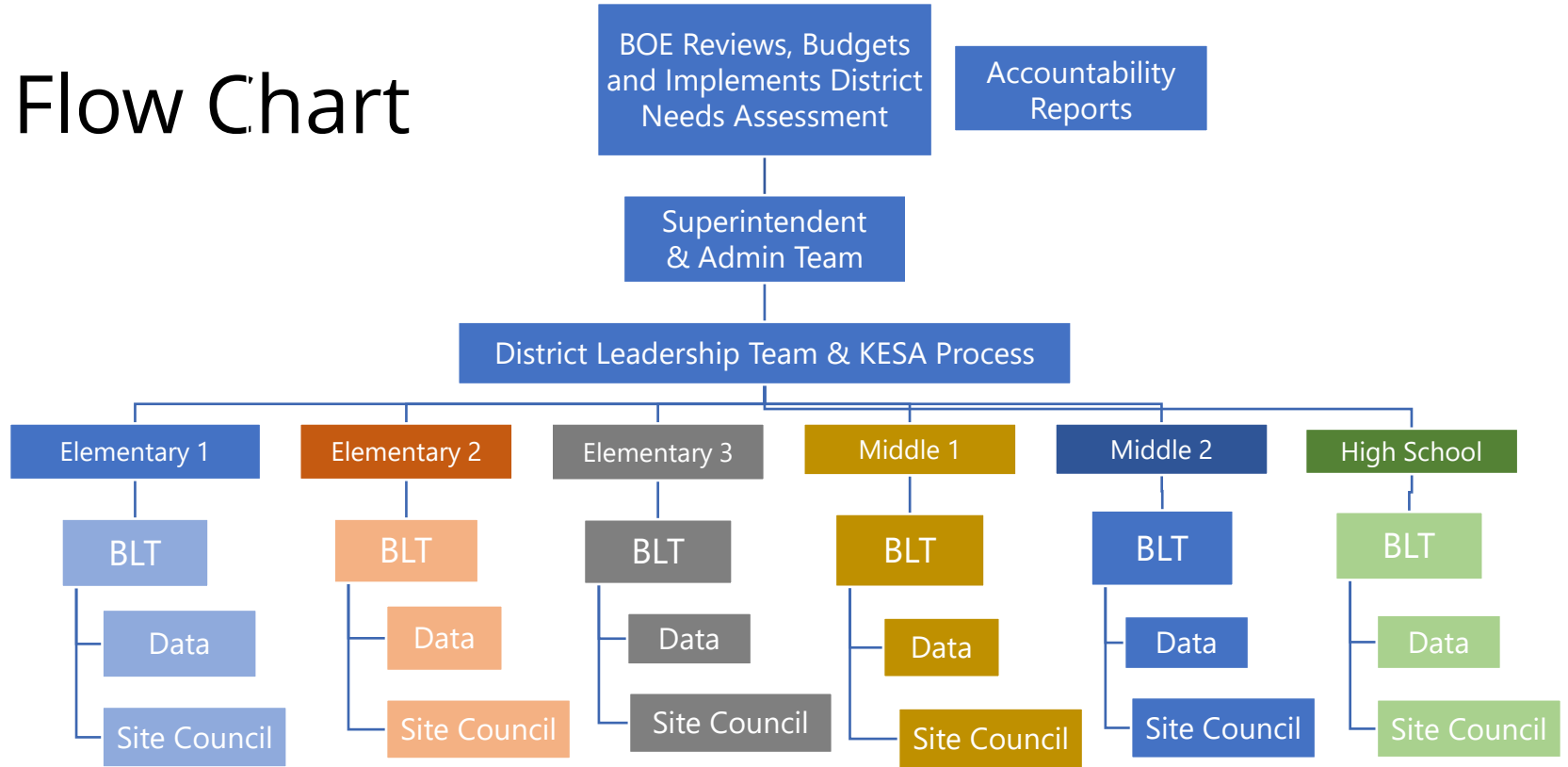
Statute: Review state assessments and document the following:

1. Barriers preventing students from achieving above Level 2.
2. Budget actions that should be taken to remove those barriers.
3. Amount of time estimated for all students to achieve above Level 2.

Post on the district website **annually**.



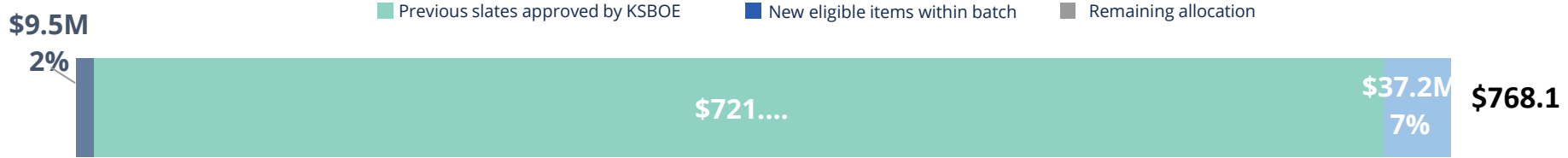
Flow Chart



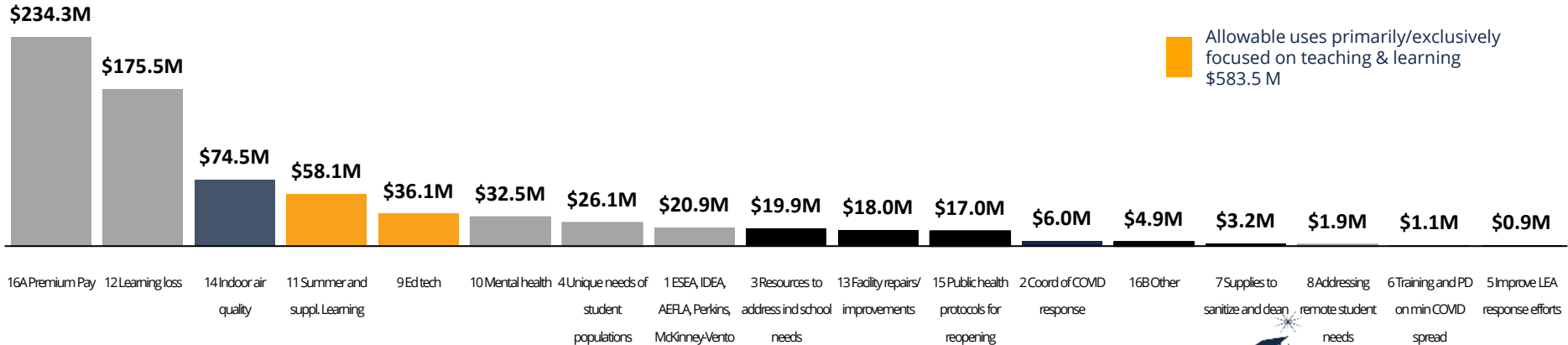
Federal relief funds intended to further support LEAs and non-public schools in addressing these needs

	Elementary & Secondary School Emergency Relief Fund (ESSER)			Emergency Assistance to Non-Public Schools (EANS)	
Description	Awarded to SEAs based on Title I formula to provide emergency relief funds to LEAs to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation			Awarded to Governors to provide services or assistance to eligible non-public schools	
Intended Use	Used by LEAs for preventing, preparing for, and responding to COVID-19			Address the impact of COVID-19 on non-public school students & teachers	
	ESSER I	ESSER II	ESSER III	EANS I	EANS II
Bill	CARES Act (Mar '20)	CRRSA Act (Dec '20)	ARP Act (Mar '21)	CRRSA Act (Dec '20)	ARP Act (Mar '21)
KS Amount	\$85M	\$370M	\$830M	\$27M	\$25M
Timeframe	<ul style="list-style-type: none"> Usable from Mar '20 8M SPED Obligate by Sep '22 	<ul style="list-style-type: none"> Usable from Mar '20 24M SPED Obligate by Sep '23 	<ul style="list-style-type: none"> Usable from Mar '20 28M SPED Obligate by Sep '24 	<ul style="list-style-type: none"> Usable from Mar '20 Obligate by Aug '21 Services through Sep '23 	<ul style="list-style-type: none"> Award within 60 days Obligate by Sep '24

Cumulative ESSER III Program Summary



Total cumulative value of eligible planned expenditures



Note: Allowable use categorization is displayed based on district reporting



One minute, you're young and fun.
The next, you're turning down the
car stereo to see better.

All mistakes teach us
something, so there are,
in reality, no mistakes.

~ Nikki Giovanni



I don't get nearly enough credit in life for all the things I manage not to say.

Getting older is just
one body part after
another saying,
"Ha ha, you think
that's bad?
Watch this."



Trivia Question



Without using a search engine,
who is:

Oscar Zoroaster Phadrig Isaac
Norman Henkel Emmannuel
Ambroise Diggs

Trivia Question



Without using a search engine,
who is:

Oscar Zoroaster Phadrig Isaac
Norman Henkel Emmannuel
Ambroise Diggs

Oz Pinhead