

KANSAS STATE DEPARTMENT OF EDUCATION

# USERS GUIDE



## Kansas Preschool Pilot / Early Childhood Block Grant Revenue Calculator and Budget Template

### Revision History

Date	Reason of Change	Edited by
Nov. 29, 2021	KSDE <b>announced on Nov. 19</b> that beginning in 2021-22, eligible 3-year-old preschool-aged at-risk students will generate Preschool-Aged At-Risk funding. The titles of the Revenue Calculator for rows 7 and 47 were updated to reflect this change.	Amanda Petersen
Nov. 29, 2021	For the 2021-22 Budget Template, Early Childhood Block Grant expenditures should be listed in Column J, "All Other Gifts & Grants", to properly total on the "Instructions and Summary" tab. The Budget Template title of Columns I and J for 2021-2022 was updated to reflect this change. No change is made for the 2022-23 budget; all requested Kansas Preschool Pilot/Early Childhood Block Grant expenditures should be listed in Column I.	Amanda Petersen

## Related Documents

Document Title	Document Location	Comments
Early Childhood Block Grant and Kansas Preschool Pilot RFP materials for FY23	<a href="https://kschildrenscabinet.org/ecbg_fy23/">https://kschildrenscabinet.org/ecbg_fy23/</a>	
TASN Leadership Conference Presentation on Early Childhood Funding	<a href="http://www.ksde.org">www.ksde.org</a> , Early Childhood (Recording, Slides)	

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## Introduction

The purpose of this Revenue Calculator and Budget Template is to allow Kansas Preschool Pilot and Early Childhood Block Grant applicants to estimate revenue and request grant funding for 2022-2023.

Districts are not limited to spending the amount of funding generated by preschool students on preschool, nor are they required to spend all state aid generated by preschool students on preschool programming. However, for the 2022-2023 Kansas Preschool Pilot grant/Early Childhood Block Grant, districts applying for funds will use this template to first demonstrate that they are reinvesting other available sources of funding (state enrollment aid and accompanying weightings, special education funds, federal Head Start grants) into their preschool programs before requesting Kansas Preschool Pilot/Early Childhood Block Grant funding to supplement gaps.

If any questions arise as you fill in the template, please submit a request for support using [this technical assistance request form](#).

# Completing the Kansas Preschool Pilot / Early Childhood Block Grant Revenue Calculator and Budget Template

## Overview

The Kansas Preschool Pilot / Early Childhood Block Grant Revenue Calculator and Budget Template is an Excel spreadsheet that includes 3 tabs for applicants to complete. This includes:

1. Instructions and Summary
2. Revenue Calculator
3. Budget Template

Applicants should only edit cells that are highlighted in yellow. Other fields are automatically populated using the information entered by users. There is data validation in some of the columns to ensure users provide answers in the correct format- please provide answers from the allowable list of drop-down options in these fields.

Be sure to save along the way as you enter information into the spreadsheet.

Do not export the spreadsheet to GoogleSheets. This may prevent some of the features in the spreadsheet from working correctly.

## Instructions and Summary Tab

Begin on the “Instructions and Summary” tab at the bottom of the workbook.

Begin by filling out the District’s USD Number in Cell C14. This will auto-populate other fields in the workbook. This is the only item you will enter on this tab of the worksheet. You will return to this page after completing the rest of the workbook to see a summary of your projected revenue and expenses.

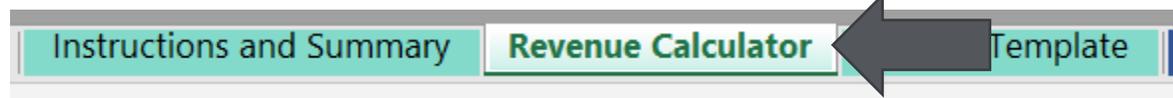
6	<b>Is the grant applicant a school district?</b>	Select "Yes" or "No" from the dropdown in cell B6
7	<b>If no, type applicant name:</b>	If the applicant is not a district, enter the applicant's name in B7. If the applicant is a district, leave blank.
8	<b>District Number:</b>	Districts should type USD number (for example "000") in cell B8. District name will auto-populate below.
9	<b>District Name:</b>	

Instructions and Summary | Calculator | Budget Template

Users will not enter any other information on the “Instructions and Summary” tab. This information will autopopulate as the “Revenue Calculator” and “Budget Template” tabs are completed.

## Preschool Revenue Calculator

Select the Revenue Calculator Tab at the bottom of the page.



Again, you will only complete cells that are highlighted in yellow. Blue highlighted cells will calculate automatically.

### Instructions for applicants that are not districts

Applicants that are not districts are not required to forecast revenue associated with the school finance formula (Headcount Enrollment) or Categorical Aid, but should complete the "Other Potential Sources of Revenue" used to support the grant proposal for 2022-2023. You can skip to the "Other Potential Sources of Revenue" section of this guide.

### Instructions for district applicants

Districts should complete both the 2021-2022 and 2022-2023 Revenue Forecast sections.

When entering information into the calculator be sure to include **all** preschool students enrolled in the district. Include students served by partners (interlocal, special education cooperatives, Head Start, nonprofit agencies, etc.).

Note that the calculator uses **headcounts** of preschoolers, **not FTE**. For example, if a district has two 3- or 4-year-old Preschool-Aged At-Risk students enrolled on September 20, 2021, they will enter a "2" in cell B7. If both of those students also qualify for free lunch (for 2021-2022 this will be determined using the KSDE Household Economic Survey form, using the same process for determining the at-risk weighting as K-12 students), then the district will enter a "2" in cell B8.

KSDE announced on Nov. 19 that beginning in 2021-22, eligible 3-year-old preschool-aged at-risk students will generate Preschool-Aged At-Risk school finance formula funding. Districts should include this new state aid for 3-year-old preschool-aged at-risk students when estimating revenue for 2021-22 and 2022-23. Include these students when estimating enrollment on the Revenue Calculator tab (rows 7, 8, 47, and 48). KSDE updated the Budget Template on Nov. 29 to change the title of these rows from "How many 4-year-old Preschool-Aged At-Risk students are enrolled?" to "How many 3- and 4-year-old Preschool-Aged At-Risk students are enrolled?" If you have already begun working using the version of the Budget Template that reads "Updated 11-01-2021 at 3PM" on the "Instructions and Summary" tab, you do not need to download the updated version of the Budget Template. On the Revenue Calculator tab on row 61, "Budget Justification – Enrollment", please note that your estimate includes 3-year-old preschool-aged at-risk students.

*Remember that the Kansas Preschool Pilot/Early Childhood Block Grant supplements gaps; if your district previously used this grant funding to serve 3-year-olds, it may be wise to evaluate whether supplemental grant funding is necessary moving forward in light of this school finance formula funding for 3-year-old preschool-aged at-risk students.*

Districts may choose not to include some services (like transportation) in their preschool revenue calculator and budget. If your district is requesting Early Childhood Block Grant/Kansas Preschool Pilot grant funding for services like transportation, ESOL, meals and snacks, etc., forecast the associated revenue source. For example, if a district requests grant funds in 2022-2023 to support the costs of transporting students, they should connect with their local transportation director to forecast the amount of funding generated by preschoolers' transportation weightings and/or reimbursement. The estimated revenue should be entered in cell B71, and cell B72 should explain how this forecast was calculated.

District users will begin by entering 2021-2022 enrollment and revenue, completing cells that are highlighted in yellow. The first questions in cells B7 through B11 relate to preschoolers enrolled on Count Day for the 2021-2022 school year. In many districts this will be students reported as enrolled on September 20, 2021. If your district participates in the February MILT Count, you should include that additional estimated enrollment as well. The Superintendent's Organization Report (SO66) Headcounts Table is a good place to find these enrollment numbers. Keep in mind that you should enter Headcount, NOT FTE, in the Preschool Revenue Calculator.

You will enter in three types of preschool students: 3- and 4-year-old Preschool-Aged At-Risk students, preschool students with IEPs, and other preschool students. Each student will belong to only one of these three groups; taken together, the sum of these three numbers, which automatically calculates in cell B12, will be your total preschool enrollment for 2021-2022.

You will first report the number of 3- and 4-year-old Preschool-Aged At-Risk students enrolled on Count Day for 2021-2022. *This is reported as "Preschool-Aged At Risk (4 yr old)" on the Superintendent's Organization Report (SO66) Headcounts Table.*

In response to the question "How many of these students qualify for free lunch?" you should enter in the number of these 3- and 4-year-old Preschool-Aged At-Risk students who qualify for free meals to estimate the funding that will be generated by the At-Risk weighting. This corresponds to the students who are reported in KIDS Field D33 as "2 = Eligible for Free Lunch as Determined by the National School Lunch Application or the Direct Certification Process" or "4 = Eligible for Free Lunch as Determined by the KSDE Household Economic Survey". This may include preschool students who do not eat lunch at school. For more information about guidance specific to the 2021-2022 school year, visit [www.ksde.org](http://www.ksde.org), School Finance, [What's New](#), Guidance for At-Risk Funding.

Next you will report the number of preschool students with IEPs enrolled in the 2021-2022 school year. Remember this includes any students who have speech-only IEP's. This is reported

as ("Preschool-Aged (with IEP)" on the Principal's Building Reports. You will also report the number of these student who qualify for free lunch.

Next, report the number of other preschool students who are enrolled. This is reported as "Preschool-Aged (without IEP)" on the Principal's Building Reports. This may include ~~3-year-old Preschool-Aged At-Risk students~~, students who are typically-developing peers of students with IEPs and other students whose slots are paid for by tuition, parent fees, or other district funds. These students do not generate funding via enrollment or accompanying weightings in the school finance formula.

After you have entered this information, you will see the total number of preschool students enrolled for 2021-2022 in cell B12. You will see the total state enrollment aid generated by ~~3-~~ and 4-year-old Preschool-Aged At-Risk students in cell B14 and the total state enrollment aid generated by preschool students with IEPs in cell B15. ~~3-~~ and 4-year-old Preschool-Aged At-Risk students and preschool students with IEPs each count as ½ student (0.5FTE) in calculating enrollment and accompanying weightings.

Cell B17 will populate the total number of preschoolers counted for state at-risk funding. The at-risk student weighting is calculated by first determining the number of students eligible for free meals included in the district enrollment and then multiplying by 0.484. Note that this amount will be higher if a district receives high-density at-risk funding, but for the purposes of this Revenue Calculator 0.484 will be used for all districts. As noted above, preschool students may generate this funding even if they do not eat lunch at school, and there are unique considerations for state At-Risk Funding for the 2021-2022 school year.

Next you will enter in information related to Categorical Aid Reimbursement for the 2021-2022 school year. The [Special Education Reimbursement Guide](#) and the [Special Education – Early Childhood FTE Calculator](#) are both useful resources to complete this section. If teachers and/or paraeducators are delivering services to students enrolled in the district using the Early Childhood Special Education service delivery model, you should complete cells B21 and B22 regardless of whether your district or another agency employs those staff and claims the reimbursement. If preschool students with IEPs do not receive services in the Early Childhood Special Education service model in your district, you should enter "0" in these cells.

For the purposes of the Kansas Preschool Pilot grant application, districts providing special education using an Early Childhood Co-Teaching Service Model or an Early Childhood Itinerant Service Model are not required to complete cell B21 and B22 **IF** the cost of providing those special education services are not included in the district preschool budget. If the cost of providing those special education services is included in the district preschool budget, enter the associated FTE claimed for reimbursement in Cell B23. Similarly, if the cost of other special education staff is included in the district's preschool budget, the associated FTE claimed for reimbursement should be included in cell B23.

Districts will follow the same steps to forecast enrollment and categorical aid for 2022-2023. The “Budget Justification – Enrollment” section in cell B61 should provide an explanation if the district forecasts a reduction in enrollment and associated revenue in 2022-23 from 2021-22. **If you have already begun working using the version of the Budget Template that reads “Updated 11-01-2021 at 3PM” on the “Instructions and Summary” tab, you do not need to download the updated version of the Budget Template. On the Revenue Calculator tab on row 61, “Budget Justification – Enrollment”, please note that your estimate includes 3-year-old preschool-aged at-risk students.**

### Other Potential Sources of Revenue

The final section of the portion of the Revenue Calculator asks you to report other sources of revenue that support the cost of providing the types of early childhood programming for which you are requesting Early Childhood Block Grant/Kansas Preschool Pilot grant funding. Applicants may not generate revenue from all of the sources listed in this section.

- **Additional District General Fund Transfer** - These are any general funds a district uses to support preschool/early childhood programming in addition to the state enrollment aid and at-risk funding calculated above.
- **Parent fees/tuition** - These are any funds paid by families. Additional guidance regarding charging fees for preschool can be found at [www.ksde.org](http://www.ksde.org), Early Childhood, [Preschool Programming](#), Preschool Frequently Asked Questions
- **Federal COVID Relief Funds** – Additional guidance regarding allowable uses of school districts’ funds can be found at [www.ksde.org](http://www.ksde.org), Special Education and Title Services, [Federal Disaster and Pandemic Relief](#). Applicants that are not school districts may have other types of federal relief funds to report here as well.
- **Transportation Weighting/Reimbursement**- Districts receive transportation weighting based on costs attributable to providing transportation. **3- and** 4-year-old Preschool-Aged At-Risk students and preschool-aged students with IEPs may both be included when calculating a district’s transportation weighting in the school finance formula. Local Education Agencies (LEAs) may also claim reimbursement for special education transportation. Note that reimbursement will not be paid if a student has been counted in determining the regular route transportation weighting of the district; this is intended to prohibit reimbursing the same mileage twice. The [Special Education Reimbursement Guide](#) and the [Enrollment Handbook](#) are both useful resources to begin understanding these sources of funding. Preschool administrators can consult with their district transportation director for additional information.
- **Bilingual Weighting** - Two requirements must be met in order for a student to qualify for bilingual weighting:
  1. Student must qualify for services

## 2. Teacher must be qualified (have the proper license endorsements)

- **Child and Adult Care Food Program (CACFP)**- The Child and Adult Care Food Program (CACFP) is a federal program that provides reimbursement for healthful meals and snacks served to children and adults. Because CACFP participants' nutritional needs are supported on a daily basis, the program plays a vital role in improving the quality of child care and making it more affordable for families. Districts may also utilize the **National School Lunch Program (NSLP)** and/or other federal nutrition funding to support the costs of healthy meals and snacks.
- **Child Care and Development Block Grant (child care assistance/subsidy)**- The Child Care and Development Block Grant (CCDBG) Act provides federal funding to states for child care subsidies for low-income families with children under age 13. Additionally, CCDBG allows for flexibility to pair state and federal funds to improve the overall quality of child care available to families within existing state and local systems.
- **McKinney-Vento**- KSDE is committed to helping districts serve students who are in homeless situations. Guidance is provided to districts, families, and communities who need information regarding students who may be in homeless situations.
- **ESEA Title I**- Title I Part A of the Elementary and Secondary Education Act is a federally-funded program which provides supplemental support to students in high-poverty schools. The purpose of Title I is to ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic standards.
- **ESEA Title II**- Title IIA is designed to improve student achievement by providing funds with the focus on training, recruitment, and retention of highly qualified teachers and principals.
- **Federal Head Start Funding**- Head Start programs promote the school readiness of infants, toddlers, and preschool-aged children from low-income families. Services are provided in a variety of settings including centers, family child care, and children's own home. Head Start programs also engage parents or other key family members in positive relationships, with a focus on family wellbeing. Parents participate in leadership roles, including having a say in program operations.
- **Early Childhood Block Grant (Kansas Children's Cabinet and Trust Fund)**
- Other gifts and grants
- Other revenue
- **Kansas Preschool Pilot 21-22 grant award-CIF** as of May 2021- This number will auto-generate when you enter your USD number on the first page of this worksheet. *Note that if the district is a part of a consortium where another entity is the fiscal agent, this will not auto-populate – the district can enter this revenue in "Other revenue" in cell B40.*

- **Kansas Preschool Pilot 21-22 grant award-TANF** as of May 2021- This number will auto-generate when you enter your USD number on the first page of this worksheet. *Note that if the district is a part of a consortium where another entity is the fiscal agent, this will not auto-populate – the district can enter the Kansas Preschool Pilot grant award in “Other revenue” in cell B40.*

To complete this section, you may need to reach out to multiple people across the district/organization to determine if and how much funding from each of these sources is used for your early childhood programs.

When this section is complete, the Total Revenue for your program will generate in cell B43 (for 2021-2022) and cell B84 (for 2022-2023).

### **2022-2023 Revenue Forecast – Requested Kansas Preschool Pilot / Early Childhood Block Grant 2022-23 grant funding**

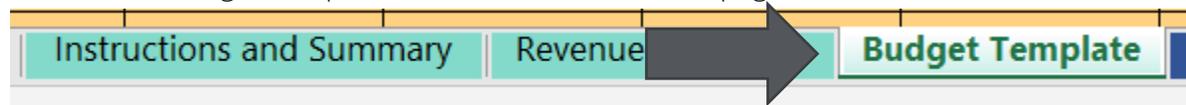
In cell B83 enter the amount of funding you wish to request from the Kansas Preschool Pilot/Early Childhood Block Grant for 2022-2023. **This should match the amount of funding requested in the CommonApp for “Total Proposed Grant Budget”.** This is the total requested grant funding for your project. This should include total requested costs for all activities for which funding is sought by the applicant organization and/or partnership.

Remember, programs applying for this grant must demonstrate that they are reinvesting other available sources of funding into their programs before requesting this funding to supplement gaps. Describe how your district/organization is fulfilling this requirement in Cell B86. Once you have completed both the Revenue Calculator and Budget Template, you can review the “Summary” information on the “Instructions and Summary” tab.

Be sure to save your work on this tab before moving onto the next.

## Budget Template

Choose the Budget Template tab at the bottom of the page.



This template will calculate expenditures for your early childhood programs. Complete the yellow highlighted cells for each of your expenditures.

**Important!** The first section of this template is for 2021-2022. Applicants may decide whether they complete a budget for 2021-2022; this may be helpful for local planning but will not affect grant review. Applicants are required to complete the budget for 2022-2023, which begins on row 60. Users should begin entering expenses by replacing the text in cells A6 and A60. Double-check to make sure that you are entering expenditures in the correct year so that the “Instructions and Summary” tab will auto-calculate correctly.

Districts should include **all** costs associated with providing preschool services to **all** students enrolled in the district. Include students served by partners (interlocal, special education cooperatives, Head Start, nonprofit agencies, etc.)

### Expenditures

In Column A, list all expenditures. Include each staff position on a separate line-item, or include annual salaries/rates for each position Column M description.

### Program

In Column B, identify which program/service this expenditure supports. Possible entries include, but are not limited to, Preschool Services, Home Visitation, 0-3 yr. old Child Care, 3-5 yr. old Child Care, Maternal and Behavioral Health Services, Case Management, Social Emotional Classroom and Family Consultation, Coaching Consultation/Professional Development. Grantees allocating funding to different partner entities can identify which partner entity will receive the funds here. These entries should correspond to what you describe in your logic model and the rest of your application.

### Cost Category

Make sure that you select the appropriate Cost Category from the drop-down in Column C. Calculations on the Summary tab will not auto-populate without this selection complete. Refer to pages 16-17 of the Request for Proposals for additional information.

### Budgeted Expenditures

In Columns D through K, enter the amount of funds from each source you have budgeted for the corresponding expenditure from Column B. For example, if you are claiming 0.4FTE of a teacher for categorical aid reimbursement and paying the remaining portion of the salary from

Preschool-Aged At-Risk funds and At-Risk funds for serving qualifying preschool students, you would list the amount from each source under the corresponding column.

Expenditures List all expenditures here. Include each staff position on a separate line-item, or include annual salaries/rates for each position Column M description	Program Grantees with multiple programs will differentiate here (should correspond to what grantees are showing in logic model and what is being described in application)	Cost Category Select from drop-down	General Fund & Supplemental General Fund (excluding transfers)	Special Education & Coop Special Education	Federal Funds	Preschool-Aged At-Risk	At-Risk (K-12)	Kansas Preschool Pilot / Early Childhood Block Grant	All Other Gifts & Grants	Other Funds and Accounts	Total Budgeted Expenditure from all funding sources	Please describe this expenditure and how it was determined (calculated)
Teacher 1	USD PreK	Personnel (Salaries)		\$ 23,930		\$ 25,000	\$ 6,000				\$ 54,930	Per district salary schedule, 0.4FTE claimed for categorical aid

### Total Budgeted Expenditure

The total of Columns D through K will automatically populate in Column L, total budgeted expenditure. You do not need to enter any information in this column.

### Expenditure Explanation

In Column M describe the corresponding expenditure and how it was determined. This description is required for each description.

## Summary

Once you have correctly completed both the Revenue Calculator and the Budget Template, information from those two tabs will auto-populate in the summary on the Instructions and Summary Tab.

In cell B63, the total revenue from all sources except for requested Kansas Preschool Pilot/Early Childhood Block Grant funds will auto-populate based on the previous tabs. In cell B64, the total expected expenditures will auto-populate based on the previous tabs. In cell B65, the revenue minus the expenditures will auto populate. This amount shows the anticipated gap between revenue and expenses. This is the maximum amount of grant funds an applicant could be eligible to receive if it selected for grant funding.

Cell C67 shows the Requested Kansas Preschool Pilot/Early Childhood Block Grant Funding, as entered in cell B83 of the Revenue Calculator tab. It is wise to double-check that the amount of funding requested matches both what is listed in the Common Application and budgeted expenditures.

Additional information will populate in rows 65-67 of the "Instructions and Summary" tab indicating whether reported revenue and expenditures justifies a need for grant funding in 2022-2023.

## Additional instructions for applicants that include multiple school districts

Applicants submitting proposals that will fund preschool slots in multiple school districts should submit multiple Budget Worksheets (one Excel file per school district). Applicants funding multiple entities should double-check that the total amount requested across entities matches the total amount of grant funding requested in the Common Application.

**Example 1:** Organization A serves as the fiscal agent for a consortium that includes 3 school districts and Partner B, which is a non-school-district entity. Organization A is requesting funds that will be distributed to each of the 4 partner organizations. Organization A should complete and submit 4 total Revenue Calculator/Budget Template files: one Excel file for each partner school district showing each district's total preschool revenues and expenditures, and an additional Excel file that can include both Organization A and Partner B expenses (differentiated using Column B, "Program", on the "Budget Template" tab).

**Example 2:** Organization C contracts with school districts to deliver preschool services to students enrolled in those districts. Organization C will list the revenue it receives from school districts as "Other revenue" on the Revenue Calculator and describe the terms of the contract. Those school districts and Organization C will collaborate to confirm that those school districts list a corresponding contractual expenditure in their Budget Template, if they are also applying for funds.

## Requesting additional support

If you have additional questions, please submit a request for support using [this technical assistance request form](#). If you need additional rows added to the Budget Template, please submit a request using this form rather than adding new rows yourself, so that we can ensure other tabs will auto-populate correctly.