

2021-2022 USD Budget Software Enhancements



Beginning the 2017-18 school year, the adjusted enrollment is based on the preceding school year(s) but weightings are based on the current school year. Weightings include September 20 count date and February 20 (*2nd count on February 20 applies only to MILT districts if qualified*).

Beginning 2020-2021, we have one version of the budget software that will hopefully be formatted appropriately for printing for both the Windows and Macintosh.

Below is a summary of updates as it applies to the USD Budget software.

- The USD Budget software has been reformatted to remove “static” headers for all funds within the Expenditures section. The intent of removing headers was so the funds would be more fluid when scrolling. The funds are formatted to print headings on all pages. We are hopeful this will also help with page breaks differing for select few districts.
- Panes are frozen so when scrolling, the top header will be locked. To remove, go to Excel “View” menu at the top, then click on “Freeze Panes” icon and select “Unfreeze Panes”. Password is not required to turn off “Freeze Panes”.

1. **Tools.xlsm** – As a result of the new Revenue Neutral Tax Rate required to be published with the Code 99, we have removed option to create editable version of C099. We are recommending the entire Code 99 as well as the Revenue Neutral Tax Rate be published at the same time.
2. **OPEN:**
 - a. 9/20/21 Est. FTE Enrollment: out of state students will be funded as HALF of their computed FTE for 2021-22 and thereafter. This shall not apply to: *a) student whose parent or legal guardian is an employee of the districts where student is enrolled; or b) a student who attended public school in Kansas during 2016-2017 and who attended public school in Kansas during the immediately preceding school year.*
 - b. 2/20/22 Est. FTE Enrollment: out of state students will be funded as HALF of their computed FTE for 2021-22 and thereafter. This shall not apply to: *a) student whose parent or legal guardian is an employee of the districts where student is enrolled; or b) a student who attended public school in Kansas during 2016-2017 and who attended public school in Kansas during the immediately preceding school year.*
 - c. Cost of Living requires Date the Board adopted the Resolution to utilize additional authority (select districts only).
3. **Form 118** – Categorical Aid amount per teacher estimated as **\$30,085**.
4. **F150 (Form 150) Estimated Legal Maximum General Fund Budget:**
 - a. **BASE** (Base Aid for Student Excellence) for General Fund increases from \$4,569 to **\$4,706** and for Supplemental General (LOB) Fund increases from \$4,608 to **\$4,706**.
 - b. **Adjusted Enrollment** is the higher of (no change from prior year):
 - i. the first preceding year (2020-21 FTE excluding 4yr-old at-risk and Virtual) **or**
 - ii. the second preceding year (2019-20 FTE excluding 4yr-old at-risk and Virtual) **or**
 - iii. three-year average of first, second and third preceding years (2018-19, 2019-20 and 2020-21 excluding 4yr-old at-risk and Virtual) (*applies only to MILT districts if qualified*)

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- c. **Preschool-Aged At-Risk (4yr Old)** is a current year weighting. This is added to the Adjusted Enrollment to determine the **Total Adjusted Enrollment** (Line 3). USD must have an approved program; no limit on students served beginning 2020-2021 school year.
 - d. **Low and High Enrollment Weighting** has no change.
 - e. **Bilingual Weighting** has no change. It is the higher of:
 - i. Total Clock Hours divided by 6 times 0.395 **or**
 - ii. Total Bilingual Headcount times 0.185
 - f. **Career Technical Education Weighting** has no change. It is Total Clock Hours divided by 6 times 0.5.
 - g. **At-Risk Weighting** is based on "**Free Lunch Headcount**" (excluding part-time and students aged 20 and over and virtual) times 0.484.
 - h. **High Density At-Risk Weighting** has no change:
 - i. USD Level if Free Lunch Percent ($\geq 35\%$ and $< 50\%$) **OR** ($\geq 50\%$)
 - ii. School Level Sum of All Eligible Buildings if Free Lunch Percent ($\geq 35\%$ and $< 50\%$) **OR** ($\geq 50\%$)
 - i. **School Facilities Weighting** has no change. It is the FTE of students in new facilities times 0.25.
 - j. **Transportation Weighting** is based on current year transportation state aid only (grandfather clause to use 2016-2017 transportation state aid expired 6/30/21). Districts should be aware the transportation state aid cannot exceed 110% of the prior year transportation costs for regular route.
 - k. **Special Levies Weighting:**
 - i. Ancillary School Facilities Weighting has no change.
 - ii. Declining Enrollment Weighting has been phased out beginning 2018-19 school year.
 - iii. Cost of Living Weighting has no change.
 - l. **Virtual State Aid** has no change:
 - i. Full-Time Virtual Students are funded **\$5,000**
 - ii. Part-Time Virtual Students are funded at **\$1,700**
 - iii. Virtual Credits for students aged 20 and over are funded at **\$709**
5. **Form 155** – The statewide average for LOB percent authorized increased from 30% to **31%**. Please refer to the *Local Option Budget Resolution* posted on the Online Budget Packet webpage for guidance to adopt the LOB at 31% or to increase LOB higher than 31%: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Online-Budget-Packet>
6. **Form 195** – Professional Development is not funded 2021-2022 school year.
7. **Form 196** – **Removed.** Career & Technical Education Transportation State Aid not funded FY2022



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8. CARES (ESSER) Funding -- **NEW**:

- a. Code 07 Federal Funds has a new revenue line: 4605 ESSER II (CRRSA) Budget Line 68 and 4606 ESSER III (ARP) Budget Line 070.
- b. Code 30 Special Education Fund has a new revenue line: 4605 ESSER II Budget Line 068.

9. Capital Outlay Expenditures (Code 16):

The following expenditures are not allowable and have been removed:

- 2300 General Administration – 520 Insurance (Budget Line 221)
- 2600 Operations & Maintenance – 411 Water/Sewer (Budget Line 333)
- 2600 Operations & Maintenance – 620 Energy - - 621 Heating (Budget Line 361)
- 2600 Operations & Maintenance – 620 Energy - - 622 Electricity (Budget Line 362)
- 2600 Operations & Maintenance – 620 Energy - - 629 Other (Budget Line 364)

10. Gifts and Grants (Code 35): A new revenue line was added - - 3240 Other State Grant Budget Line 70.

11. 2nd Publication – **Removed**.12. Revenue Neutral -- **NEW**:

The 2021 Legislature passed Senate Bill 13 and Sub for House Bill 2104, which requires districts to certify to the County Clerk no later than July 20 if they will exceed the Revenue Neutral tax rate. More information is available on the [Online Budget Packet](#) webpage found under the heading **Guidance for Administrators and Business Office**.

13. Headings – **Removed**. All headings for the C099, Revenue Neutral Tax Rate form and AMEND form are entered on each appropriate worksheet.

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