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)

<table>
<thead>
<tr>
<th>School Year</th>
<th>BASE</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018-19</td>
<td>$4,165</td>
<td>4.0%</td>
</tr>
<tr>
<td>2019-20</td>
<td>$4,436</td>
<td>6.5%</td>
</tr>
<tr>
<td>2020-21</td>
<td>$4,569</td>
<td>3.0%</td>
</tr>
<tr>
<td>2021-22</td>
<td>$4,706</td>
<td>3.0%</td>
</tr>
<tr>
<td>2022-23</td>
<td>$4,846</td>
<td>3.0%</td>
</tr>
<tr>
<td>2023-24</td>
<td>$5,088</td>
<td>5.0%</td>
</tr>
<tr>
<td><strong>2024-25 Est</strong></td>
<td><strong>$5,388</strong></td>
<td><strong>5.9%</strong></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>STATE AID:</th>
<th>FY 2024</th>
<th>FEDERAL AID:</th>
<th>FY 2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Education</td>
<td>$528.0 M</td>
<td>Fed no ESSER</td>
<td>$105.0 M</td>
</tr>
<tr>
<td>Statutory Excess Cost</td>
<td>92%</td>
<td>Pay up to</td>
<td>40%</td>
</tr>
<tr>
<td>Actual</td>
<td>69%</td>
<td>Actual</td>
<td>13%</td>
</tr>
</tbody>
</table>

FY24 Categorical Aid Est. $30,800
Special Education: Funding

<table>
<thead>
<tr>
<th>Special Education Excess Costs</th>
<th>Shortfall</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2023 = 76%</td>
<td>$107.0 Million*</td>
</tr>
<tr>
<td>FY2024 = 69%</td>
<td>$175.0 Million</td>
</tr>
</tbody>
</table>

* Addition of $2.5 million state aid

Who makes up the difference?
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

<table>
<thead>
<tr>
<th>Important Deadlines:</th>
<th>House Sub for SB 113 Amendments:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/2024 Board Policy adopted (KASB)</td>
<td>✓ Nonresident children of staff may enroll as residents</td>
</tr>
<tr>
<td>May 1 Determine capacity</td>
<td>✓ Homeless students may be considered residents</td>
</tr>
<tr>
<td>June 1 Publish open seats on district website and accept applications</td>
<td>✓ Military children have priority before the lottery</td>
</tr>
</tbody>
</table>

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

Cannot exceed taxes levied last year without notifying taxpayers.

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

K.S.A. 72-2988
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

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

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.

K.S.A. 72-1163

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Intended Use</th>
<th>Bill</th>
<th>KS Amount</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary &amp; Secondary School Emergency Relief Fund (ESSER)</td>
<td>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</td>
<td>CARES Act (Mar '20)</td>
<td>$85M</td>
<td>• Usable from Mar ‘20 • 8M SPED • Obligate by Sep ‘22</td>
</tr>
<tr>
<td></td>
<td>Used by LEAs for preventing, preparing for, and responding to COVID-19</td>
<td>CRRSA Act (Dec ‘20)</td>
<td>$370M</td>
<td>• Usable from Mar ‘20 • 24M SPED • Obligate by Sep ‘23</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ARP Act (Mar ’21)</td>
<td>$830M</td>
<td>• Usable from Mar ‘20 • 28M SPED • Obligate by Sep ‘24</td>
</tr>
<tr>
<td>Emergency Assistance to Non-Public Schools (EANS)</td>
<td>Awarded to Governors to provide services or assistance to eligible non-public schools</td>
<td>CRRSA Act (Dec ‘20)</td>
<td>$27M</td>
<td>• Usable from Mar ‘20 • Services through Sep ‘23</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ARP Act (Mar ’21)</td>
<td>$25M</td>
<td>• Award within 60 days • Obligate by Sep ‘24</td>
</tr>
</tbody>
</table>
Cumulative ESSER III Program Summary

Total cumulative value of eligible planned expenditures

Note: Allowable use categorization is displayed based on district reporting
All mistakes teach us something, so there are, in reality, no mistakes.

~ Nikki Giovanni

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

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

Without using a search engine, who is:

Oscar Zoroaster Phadrig Isaac Norman Henkel Emmanuel Ambroise Diggs
Trivia Question

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Oz Pinhead