Appendix 5

BOE Agenda Item Executive Summary
Date: April 10, 2023

Topic: Budget Republication

Background Information (History, Rationale, etc): On March 1, 2023, the Kansas Department of Education released updated legal maximum budget numbers based on the annual FTE audit findings. The audited At Risk FTE was considerably higher than estimated in the original budget. Part of this increase was due to the return to the traditional free meal application form, which was anticipated. The majority of the increase was due to a change made by the State of Kansas to participate in the National School Lunch and Breakfast Program Demonstration Projects to Evaluate Direct Certification with Medicaid. This change, which directly certified students on Medicaid to free and reduced price meals without application, led to significant increases in weighted At Risk FTE which was not anticipated by most districts in Kansas, including USD 259. The At Risk fund will need to be increased to allow for additional At Risk expenditures to be recorded in that fund. There are expenditures occurring in other funds, including ESSER funds, that can be recorded in the At Risk fund with the approval of increased budget authority. The General Fund budget will need to be increased to allow for the transfer to At Risk without affecting the rest of the budget.