



Budget and Program Evaluation Committee (BPEC)

January 2024

Introductions: Cynde Frick, Exec Director Finance
Kevin Etzel, Asst Director Budget & Finance
Mary Leek-Stolz, Administrative Assistant

Dates: ~~Tuesday, January 16~~
Tuesday, January 30

Time: 4:00 - 5:30 PM

Location: Facilities & Operations
711 East 23rd Street

Certified & Classified staff - submit time



BPEC

- Board designated committee - meets at least once per year
- Educational purpose
 - Kansas school finance
 - General fund budget
 - District funds / expenditures



School Finance Terminology

FTE: full-time equivalency; 1.0 for full-time student and .5 for half time student

HEADCOUNT: Each student is counted as 1

BASE: Base Aid for Student Excellence; amount set by legislature each spring

LOB: Local Option Budget fund; also called Supplemental General fund

Fiscal Year: July 1 - June 30



Gannon vs State of Kansas

2010 Lawsuit; Court ruled that Kansas education funding was inadequate and inequitable.

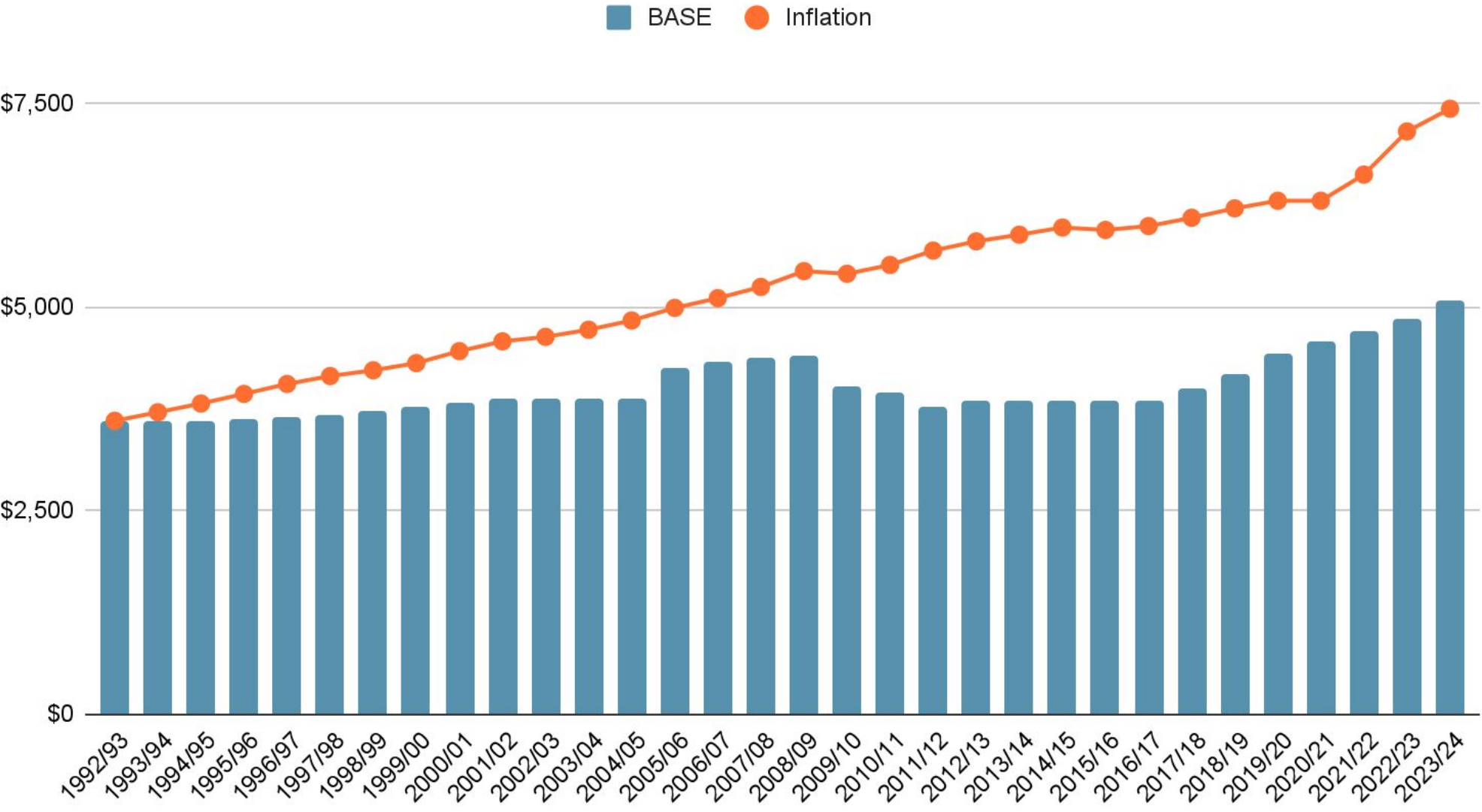
Established BASE aid:

2018/19	\$4,165	2019/20	\$4,436
2020/21	\$4,569	2021/22	\$4,706
2022/23	\$4,846		

Thereafter, BASE increases by 3 year average of Consumer Price Index



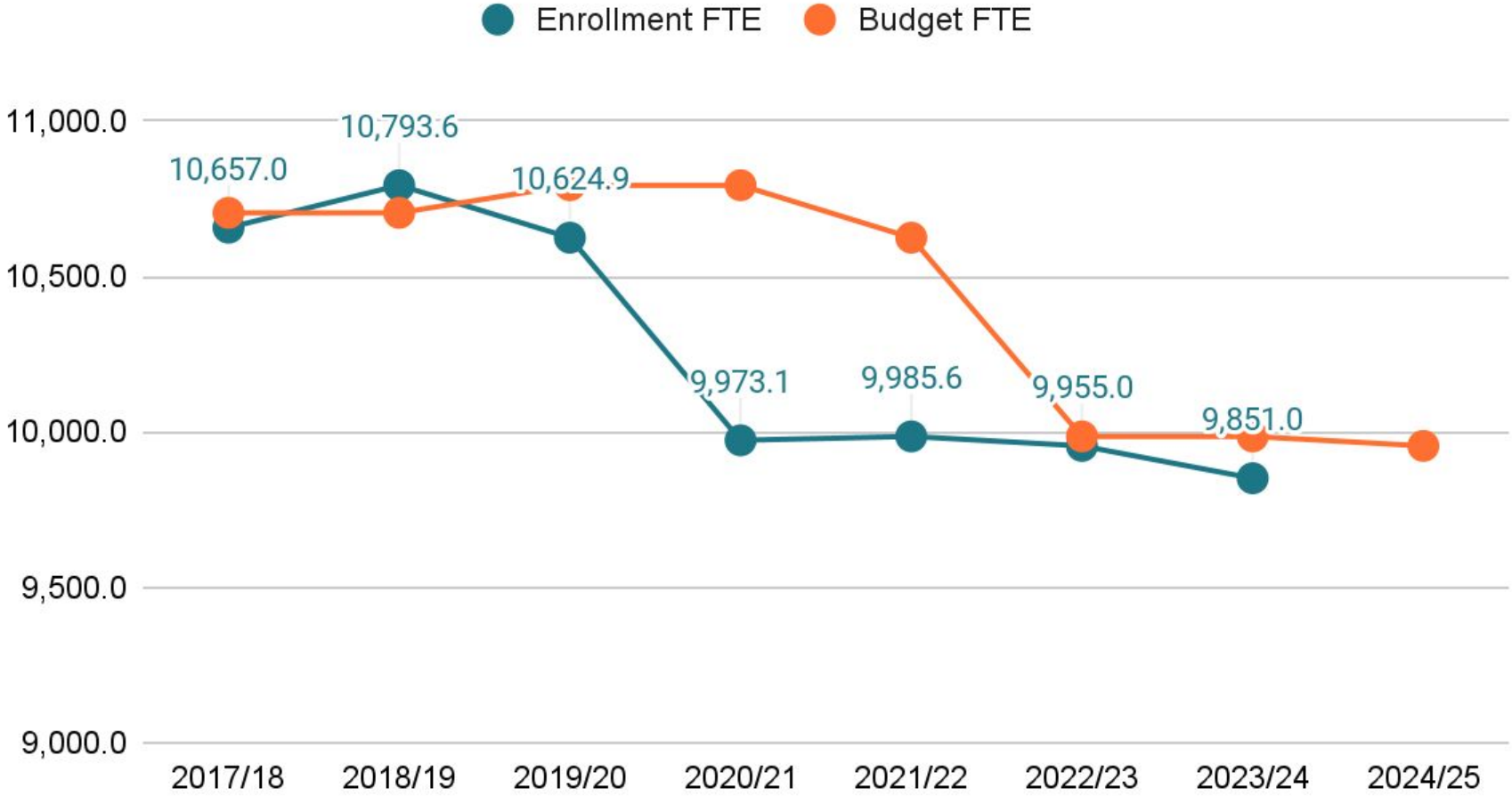
Base Aid for Student Excellence - General fund



Base Aid for Student Excellence (BASE) historical amounts per KSDE.
Annual consumer price index changes from Bureau of Labor Statistics, Midwest region.



K-12 Enrollment



Budget Reductions

2021/22 Budget Program Evaluation
Committee

\$6.4M

2022/23 Futures Planning Committee

\$3.85M

Savings used to balance the budget due to enrollment decreases and provide salary increases.



General Fund Budget

September 20 FTE Enrollment (K-12 uses the higher of two prior years)

- + Preschool Aged At-Risk Enrollment (.5 FTE)
- + September 20 FTE Weightings (current year)

= **Total FTE**

x **BASE (\$5,088 for 2023/24)**

- + Special Education
- + Virtual State Aid

= **General Fund Budget**



Enrollment

Official FTE enrollment count on September 20

- K - 12 schools
- Preschool Aged At-Risk (3 & 4 year olds)
- Lawrence Virtual School



Weightings

- Transportation - student lives 2.5 miles from school



- Career & Technical Education
- Bilingual Education
- Low / High Enrollment



- At-Risk - student qualifies for free lunch



- High Density At-Risk
- Fort Hays State University Math & Science Academy



Special Education

Special Education state aid:

- Prorated based on the number of special education teachers and paras throughout the state
- Finalized in June

Current legislative topic - not funded according to the law



Virtual State Aid



Virtual enrollment funded at:

Full time = \$5,600 per FTE

Part time = \$2,800 per FTE

Virtual credits = \$709 per credit hour for students age 19 or under that dropped out, and students 20 and older



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= **General Fund Budget**



Local Option Budget

General fund enrollment + weightings

- Virtual state aid
-
- FHSU weighting

= FTE

x LOB BASE (\$5,158 for 2023/24)

x 33%

= Local Option Budget



2023/24 Budget

General fund

Adopted budget	\$87,397,847
Preliminary legal max	\$86,902,674
Final legal max (June)	\$_____

Local Option Budget (LOB)

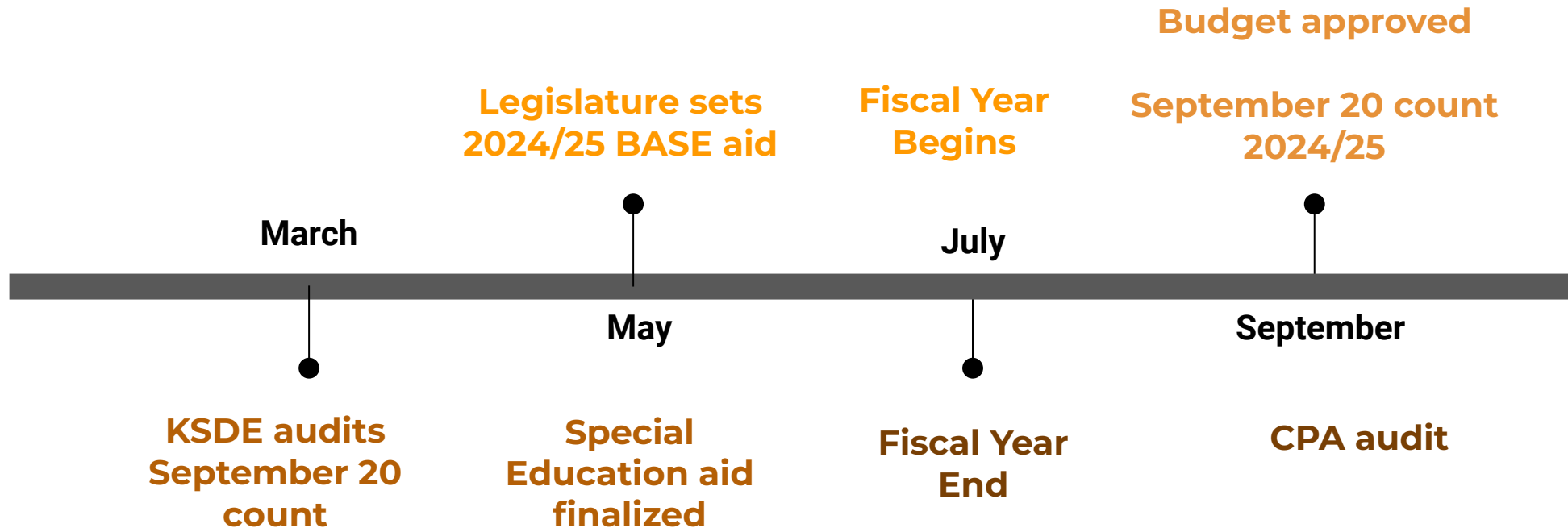
Adopted budget	\$27,906,819
Preliminary legal max	\$27,887,075
Final legal max (June)	\$_____



<u>General Fund Legal Max Calculation</u>	<u>Count</u>	<u>Factor</u>	<u>FTE</u>	<u>State Aid with BASE \$5088</u>
Audited Student FTE - higher of the prior two years	9,985.6	1.000	9,985.6	50,806,733
Preschool-Aged At-Risk	60.0	0.500	30.0	152,640
TOTAL ENROLLMENT			10,015.6	50,959,373
Low / High Enrollment (enrollment of 1622 or more)	10,015.6	0.03504	350.9	1,785,379
Bilingual (contact hours/6 x .395 or headcount x .185)	2,500.0	/ 6 x.395	164.6	837,485
Career Technical Education (contact hours /6 x .5)	2,500.0	/ 6 x .5	208.3	1,059,830
At-Risk (Students qualifying for free lunch)	3,800.0	0.484	1,839.2	9,357,850
High Density At-Risk (over 35% free lunch)	3,800.0	0.01708	64.9	330,211
Transportation (students 2.5 mile or more from attendance center)	2,200.0	550 x 1.2216	290.5	1,478,136
Special Education			3,001.6	15,272,000
FHSU Math& Science Academy	1.0	1.000	1.0	5,088
Cost of Living			500.3	2,545,570
TOTAL WEIGHTINGS			6,421.3	32,671,574
TOTAL ENROLLMENT + WEIGHTINGS			16,436.9	83,630,947
Virtual Full-time	600.0	5,600		3,360,000
Virtual Part-time	120.0	2,800		336,000
Virtual Credits (age 20 and older and dropouts age 19 and under)	100.0	709		70,900
TOTAL VIRTUAL				3,766,900
GENERAL FUND LEGAL MAX				87,397,847



Budget Timeline



Operating Funds

General Fund

Local Option Budget (LOB)

General operating costs such as salaries and benefits not attributed to another fund, repair and maintenance, utilities, insurance, transportation, and transfers to other funds.





Operating Funds

General Fund

Local Option Budget

Special Revenue Funds

Adult Education

At-Risk (K-12; Preschool Aged)

Bilingual Education

Virtual Education

Food Service

Professional Development

Parent Education Program

Special Education

Cost of Living Fund

Career & Postsecondary Educ

KPERS

Contingency Reserve

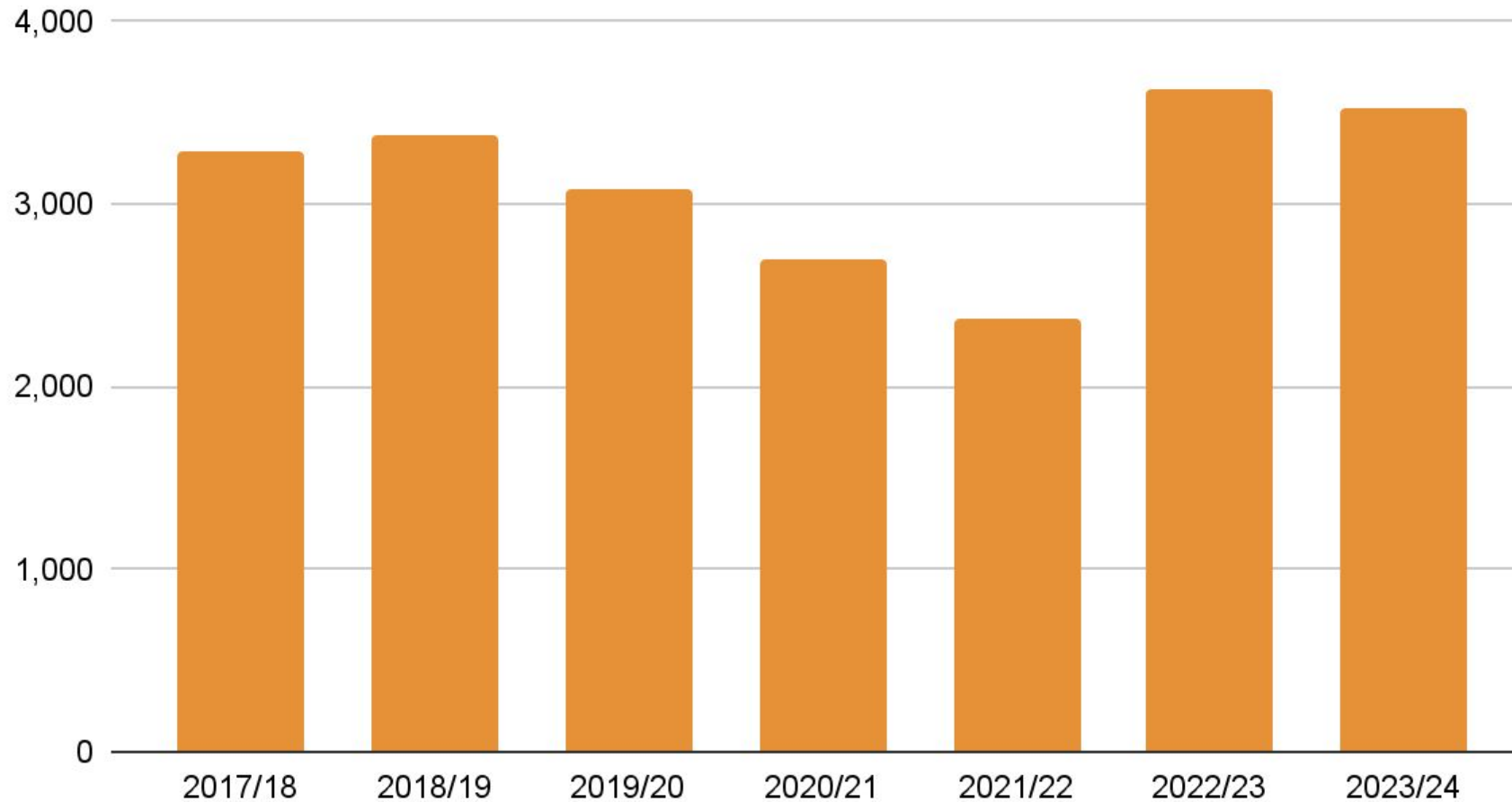
Student Materials Revolving

Federal Funds



K-12 At-Risk

At-Risk Funding - Students Qualifying for Free Lunch



Preschool Aged At-Risk

Qualifying 3 & 4 Year Olds

- Qualify for free meals
- Single parent family
- KS Dept of Child & Family (DCF) referral
- Teen parents
- Either parent lacking high school diploma / GED
- Limited english proficiency
- Lower than expected developmental progress
- Child qualifying for migrant status
- Child experiencing homelessness



Questions?

