



2024/25 Budget Presentation

Board of Education Meeting

August 26, 2024

Budget Timeline

June 10	Board Reviews Needs Assessment
July 20	Deadline to File Intent to Exceed Revenue Neutral Rate with County
August 26	Board Reviews Final Needs Assessment
August 26	2024/25 Budget Presentation; Board Approves Maximum Mill Levies for Publication
August 29	Publish Revenue Neutral Rate and Budget Hearing Notices
September 9	Revenue Neutral Rate (RNR) and Budget Public Hearings; Adoption of RNR Resolution, LOB Fund Resolution and Adoption of 2024/25 Budget
September 20	Deadline to submit budget documents to KSDE and county



Changes for 2024/25 Budget

- General fund Base Aid for Student Excellence (BASE) increase from \$5,088 to \$5,378
- Change in FTE enrollment count used for budget to the higher of: average of the two prior years or current year September 20 count
- Funded additional \$73 million for Special Education
- Part time Virtual Education students funded at a proration of \$5,600 (instead of \$2,800)



BASE State Aid

Lawsuit against State of KS; Court ruled that Kansas education funding was inadequate and inequitable. In February 2024 the Kansas supreme court released jurisdiction.

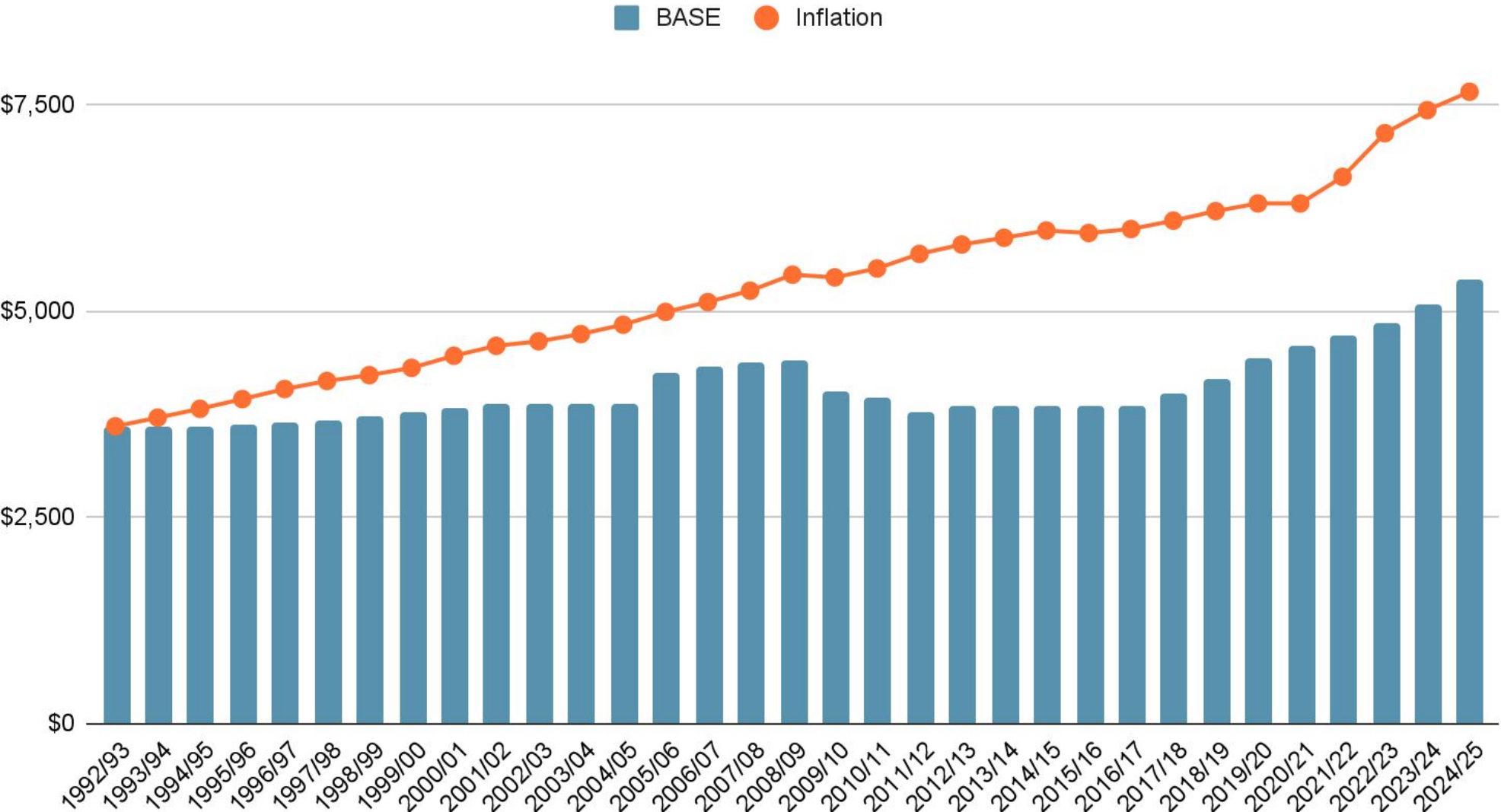
Established BASE aid:

2018/19	\$4,165	2022/23	\$4,846	
2019/20	\$4,436	2023/24	\$5,088	*5%
2020/21	\$4,569	2024/25	\$5,378	*5.7%
2021/22	\$4,706			

*BASE increases by 3 year average of Consumer Price Index for the midwest region.



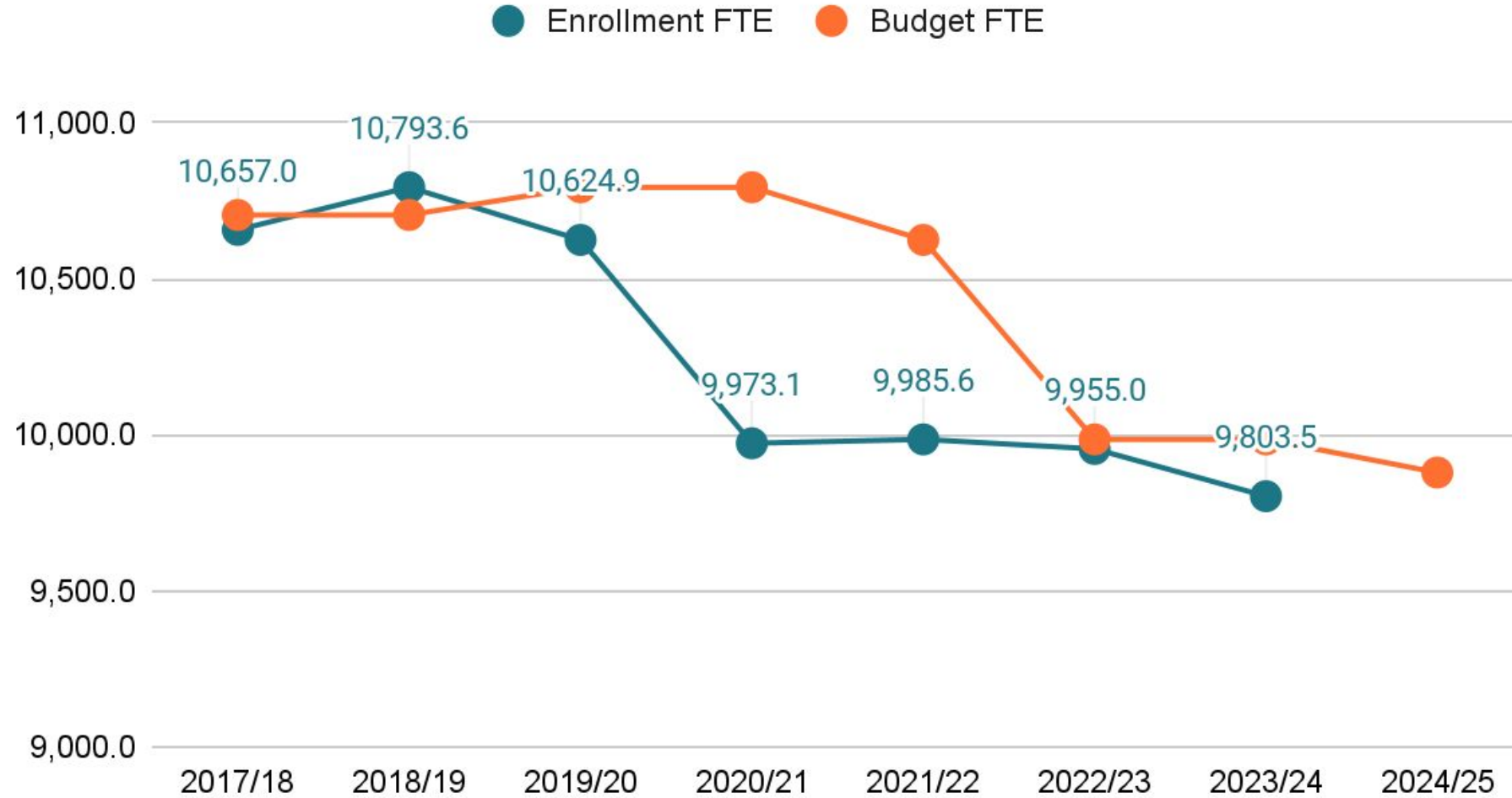
Base Aid for Student Excellence (BASE) History



Base Aid for Student Excellence (BASE) historical amounts per KSDE. 2024/25 BASE for General fund is \$5,378. Annual consumer price index changes from Bureau of Labor Statistics.



K-12 Enrollment



2024/25 Budget based on average of last two years enrollment = 9879 FTE



General Fund Budget

September 20 FTE enrollment (the higher of the average of the two prior years, or current year enrollment)

+ September 20 Preschool Aged At-Risk enrollment (.5 FTE)

+ September 20 FTE weightings

= **Total FTE**

x **BASE (\$5,378 for 2024/25)**

+ Virtual State Aid

= **General Fund Budget**

Local Option Budget

General fund enrollment + weightings

- Virtual state aid
- FHSU Math & Science Academy weighting

= FTE

x LOB BASE (\$5,452 for 2024/25)

x 33%

= Local Option Budget



Weightings

At-Risk - weighting based on the number of students eligible for free lunch

High Density At-Risk - additional weighting for schools 35% or more free lunch

Transportation - weighting based on student living 2.5 miles or more from school

Career & Technical Education - weighting based on student instruction contact hours for approved pathways



Weightings (continued)

Bilingual Education - weighting based on the higher of contact hours or headcount of English language learners

Low / High Enrollment - weighting factor is higher for enrollment FTE of 1,622 and lower for higher enrollment districts

Fort Hays State University - weighting for LPS students attending Math & Science Academy



Cost of Living Weighting

This additional tax levy is available to qualifying districts when they have:

- An average appraised value of a single-family residence is more than 25% higher than the statewide average
- District has LOB of at least 31%
- Board of education has passed and published a resolution authorizing the levy



Special Education Weighting

Special Education state aid:

- Prorated based on the number of special education teachers and paras throughout the state
- Covers 80% of transportation costs
- Finalized in June

Additional \$73 million funded statewide in 2024/25. Will be a separate payment in February 2025.



Virtual State Aid

Virtual enrollment funded at:

Full and part time students = \$5,600 per FTE

Part time student will now be funded at:

$.7 \times \$5,600 = \$3,920$ instead of $.7 \times \$2,800 = \$1,960$

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



<u>General Fund Legal Max Calculation</u>	<u>Count</u>	<u>Factor</u>	<u>FTE</u>	<u>State Aid with BASE \$5,378</u>	
Audited Student FTE - higher of the prior two years	9,879.3	1.000	9,879.3	53,130,875	
Preschool-Aged At-Risk	70.0	0.500	35.0	188,230	
TOTAL ENROLLMENT			9,914.3	53,319,105	
Low / High Enrollment (enrollment of 1622 or more)	9,914.3	0.03504	347.4	1,868,302	*
Bilingual (contact hours/6 x .395 or headcount x .185)	2,400.0	/ 6 x.395	158.0	849,724	*
Career Technical Education (contact hours /6 x .5)	2,300.0	/ 6 x .5	191.7	1,030,963	*
At-Risk (Students qualifying for free lunch)	3,550.0	0.484	1,718.2	9,240,480	*
High Density At-Risk (over 35% free lunch)			168.7	907,269	*
Transportation (students 2.5 mile or more from attendance center)	2,200.0	787.632	322.2	1,732,790	*
Special Education			3,244.2	17,447,200	*
FHSU Math& Science Academy	1.0	1.000	1.0	5,378	*
Cost of Living			460.9	2,478,845	*
TOTAL WEIGHTINGS			6,612.3	35,560,950	
TOTAL ENROLLMENT + WEIGHTINGS			16,526.6	88,880,055	
Virtual Full-time	600.0	5,600		3,360,000	
Virtual Part-time	120.0	5,600		672,000	
Virtual Credits (age 20 and older and dropouts age 19 and under)	50.0	709		35,450	
TOTAL VIRTUAL				4,067,450	
GENERAL FUND LEGAL MAX				92,947,505	
* For informational purposes only; adjusted for rounding					

LOB (Local Option Budget) Legal Max Calculation	<u>FTE</u>	<u>LOB State Aid with \$5,452</u>	
Total Enrollment + Weightings	16,526.6		
Less Special Education	(3,244.2)		
Less FHSU Math & Science Academy	(1.0)		
	13,281.4	72,410,193	
Plus higher of 2008/09 or current year Special Education		17,447,200	
		89,857,393	
LOB Percentage		33%	*
LOB Legal Max Calculation		29,652,940	
* Percentage set by the Board each year; maximum of 33%			

Special Purpose Funds

- | | |
|------------------------|-----------------------------|
| *Adult Education | Food Service |
| At-Risk Preschool Aged | KPERS |
| At-Risk K-12 | Parent Education Program |
| Bilingual Education | Professional Development |
| *Capital Outlay | Special Education |
| Career & Postsecondary | Student Materials Revolving |
| Contingency Reserve | Summer School |
| *Cost of Living Fund | Virtual Education |
| Federal Funds | |
-
- *Assesses a tax levy

Other Funds

*Bond & Interest fund - used to pay our bond expenditures. We do not qualify for state aid, which is based on the assessed valuation per pupil compared to other Kansas districts.

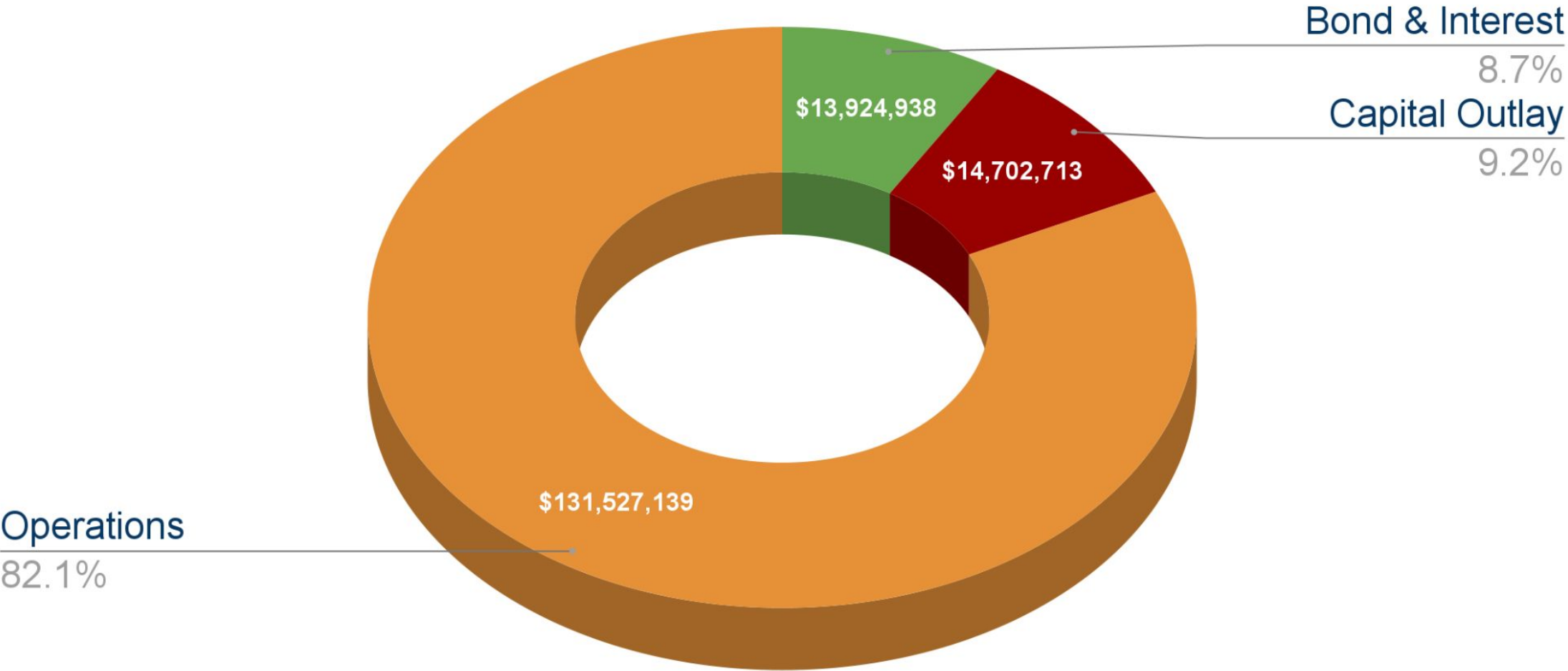
Reserve funds - for Worker's Compensation and Health Insurance

Grants & Donations fund

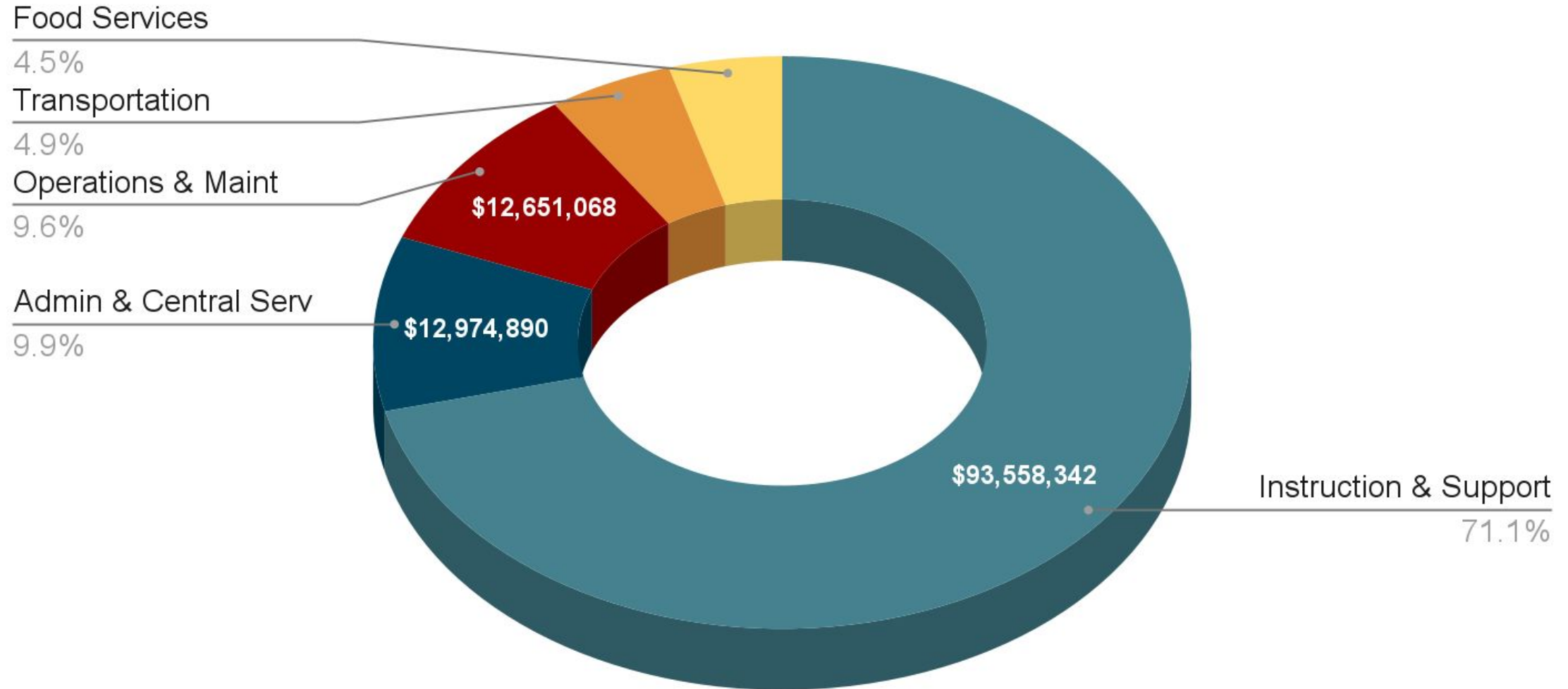
* Assesses a tax levy



District Expenditures 2023/24



Operating Expenditures 2023/24



Mill Levy History

Mill Levy History						Proposed
	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
General Fund	20.000	20.000	20.000	20.000	20.000	20.000
Local Option Budget	14.095	14.270	13.044	12.329	13.790	14.517
Adult Education	0.245	0.297	0.300	0.299	0.200	0.200
Capital Outlay	7.834	7.901	7.990	7.347	7.984	8.000
Cost of Living	0.884	0.829	1.734	1.439	1.221	1.234
Bond & Interest	9.926	9.825	9.772	9.656	9.015	8.301
Total Mill Levy	52.984	53.122	52.840	51.070	52.210	52.252

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	81,412,496	20.000	84,612,467	20.000	92,947,505	32,595,914	20.000
Supplemental General (LOB)	08	25,556,388	12.329	27,011,684	13.790	29,652,940	25,507,809	14.517
SPECIAL REVENUE								
Federal Funds	07	14,304,005	0.299	5,091,638	0.200	8,261,169	351,412	0.200
Adult Education	10	468,927		492,059		949,100		
Preschool-Aged At-Risk	11	394,015		617,294		916,227		
Adult Supplemental Education	12	0		0		25,982		
At-Risk Education Fund	13	9,562,382		10,695,940		18,592,416		
Bilingual Education	14	605,487	7.347	618,597	7.984	906,279	14,151,344	8.000
Virtual Education	15	3,162,053		2,263,368		4,862,885		
Capital Outlay	16	8,514,932		14,702,713		28,105,011		
Driver Training	18	0		0		19,346		
Declining Enrollment	19	0		0		0		
Extraordinary School Program	22	0	0.000	0	0.000	0	0	0.000
Food Service	24	4,876,621		5,664,541		7,441,491		
Professional Development	26	241,394		275,941		761,868		
Parent Education Program	28	169,656		193,387		384,317		
Summer School	29	30,872		45,908		142,510		
Special Education	30	25,551,219	1.439	29,557,917	1.221	40,545,168	2,167,901	1.234
Cost of Living	33	1,138,261		2,432,820		3,900,000		
Career and Postsecondary Education	34	1,612,275		1,622,522		2,349,432		
Gifts and Grants	35	1,666,367		1,286,025		4,757,660		

	Code 99 Line	2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	12,957,203		12,739,949		11,840,117		
KPERS Special Retirement Contribution	51	10,512,136		9,866,764				
Contingency Reserve	53	0		12,500				
Textbook & Student Material Revolving	55	673,990		1,588,913				
Activity Fund	56	375,518		449,180				
DEBT SERVICE								
Bond and Interest #1	62	13,929,125	9.656	13,924,938	9.015	14,002,238	14,585,383	8.301
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	7,839	0.000	8,235	0.000	454,803	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	217,723,161	51.070	225,775,300	52.210	271,818,464	89,359,763	52.252
Less: Transfers	105	59,707,320		65,620,510		56,120,000		
NET USD EXPENDITURES	110	158,015,841		160,154,790		215,698,464		
TOTAL USD TAXES LEVIED	115	73,583,888		83,564,057		89,359,763		

Revenue Neutral Tax Rate					
	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$30,472,617	20.000	19.836	\$32,595,914	20.000
Capital Outlay	\$13,202,114	7.984	7.465	\$14,151,344	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$22,659,033	13.790		\$25,507,809	14.517
Adult Education	\$328,635	0.200		\$351,412	0.200
Cost of Living	\$2,006,298	1.221		\$2,167,901	1.234
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$14,813,038	9.015		\$14,585,383	8.301
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$39,807,004	24.226	22.660	\$42,612,505	24.252

Questions?

