



Budget and Program Evaluation Committee (BPEC)

February 20, 2024

How to follow the Legislature

- [Welcome | Kansas State Legislature \(kslegislature.org\)](https://kslegislature.org)

- KSDE
- Bill Tracker

The screenshot shows the homepage of the Kansas State Legislature website. The header includes the Kansas State Seal and navigation links for Home, News, Contact, and Audio/Video. A search bar is located in the top right. The main content area features a large image of the Kansas State Capitol dome and a section titled "2023-2024 Legislative Sessions" with a link to view the 2021-2022 sessions. Below this, there are links for Find Bill, Find Your Legislator, Legislative Deadlines, Current Events, and Statute. A "Welcome" section provides information about the 125-member House of Representatives and the 40-member Senate. A "Recent Documents" section lists various legislative actions, including the 2023 House Seating Chart, 2023 Anticipated Session Deadlines, 2023 Senate Prefiled Bills, and the Interim Meeting Schedule for January 3 through January 6, 2023. The footer includes contact information for the Kansas Legislative Hotline (1.800.432.3924) and the Kansas State Department of Education (KSDE).

The screenshot shows the homepage of the Kansas State Department of Education (KSDE) website. The header includes the KSDE logo and the tagline "Kansas leads the world in the success of each student." A search bar is located in the top right. The main content area features a "Skip Navigation" section with links for Subject Index, Teaching & Learning, Policy & Funding, Programs & Services, Data Central, Agency, and Board. Below this, there is a "School Finance" section with a link to "School Finance" and a "What's New?" section with links for Budget Information, Council of Superintendents, Guidelines and Manuals, Indirect Cost Rates, and Interest Letter. A "Recent Documents" section lists various legislative actions, including the 2023 House Seating Chart, 2023 Anticipated Session Deadlines, 2023 Senate Prefiled Bills, and the Interim Meeting Schedule for January 3 through January 6, 2023. The footer includes contact information for the Kansas Legislative Hotline (1.800.432.3924) and the Kansas State Department of Education (KSDE).



Selected House & Senate Bills followed in the 2024 Legislative Session



| <i>Status</i> | <i>Senate Bill #</i> | <i>Assigned Committee</i> | <i>Short Title</i> |
|---|----------------------|---|---|
| 1/8/2024 Prefiled for Introduction on Tuesday, January 2, 2024 1/9/2024 | SB330 | Committee on Ways and Means | Eliminating the requirement to conduct a recurring 911 implementation audit, a recurring KPERS audit and certain economic development incentive audits. |
| 1/8/2024 | SB332 | Committee on Assessment and Taxation | Providing for the distribution of local ad valorem tax reduction fund (LAVTRF) moneys from the state to residential property taxpayers in the form of rebates. |
| 1/10/2024 | SB341 | Committee on Judiciary | Authorizing certain individuals with revoked driver's licenses to be eligible for restricted driving privileges and permitting such individuals to drive to and from dropping off or picking up children from school or child care. |
| 1/17/2024 | SB348 | Committee on Education | Requiring that the appointment of the executive director of the Kansas children's cabinet be confirmed by the senate. |
| 1/18/2024 | SB351 | Committee on Education, | Establishing policy requirements for school safety and security and cardiac emergency response plans and providing grant programs for the implementation of such policies. |
| 1/19/2024 | SB358 | Committee on Federal and State Affairs, | Prohibiting school districts and local libraries from prohibiting, banning or restricting books or other media unless certain requirements are met. |
| <i>Status</i> | <i>House Bill #</i> | <i>Assigned Committee</i> | <i>Short Title</i> |
| 1/8/2024 Prefiled for Introduction on Monday, November 13, 2023 | HB2475 | Committee on Education | Prohibiting the commencement of the school term prior to Labor Day. |
| 1/8/2024 Prefiled for Introduction on Wednesday, December 6, 2023 | HB2480 | Committee on Education | Requiring each school district to employ an attention-deficit hyperactivity disorder specialist. |

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2. Parents & Students
3. Educate Lawrence



Action Alert -- Special Education Funding

As you may remember, last year advocates throughout the state called on the Kansas Legislature to increase funding for Special Education. The Legislature is statutorily required to fund 92% of the excess costs for special education not funded by the Federal Govt., but the current statewide reimbursement is approximately 69%. Governor Kelly proposed a 5-year plan for phasing in funding, which the legislature did include in a few bills, but only when combined with other programs such as Education Savings Accounts. In the end the Legislature created a Task Force to study the issue. Unfortunately, Rep. Williams neglected to call a meeting of the Task Force over the summer and fall months, stating publicly that she believes the special education formula needs to be changed. Several members of the committee used a special rule to call a meeting, which finally prompted Rep. Williams to call a meeting for the very last day of the interim – Friday, Jan. 5. During that meeting the Task Force voted to recommend that the legislature support the Governor's plan to fund special education. Please email your representatives and the legislative leadership in support of this plan.

Here is a sample email:

TO: [Your State Representative & State Senator]

CC: Ty.Masterson@senate.ks.gov, Dinah.Sykes@senate.ks.gov, dan.hawkins@house.ks.gov,

SUBJECT: Fully Fund Special Education

Dear Senator _____ & Representative _____,

As the legislative session begins, I am asking you to make fully funding special education a priority this year. All kids are being impacted by the \$173 million shortfall as districts must move money from regular education to cover the gap in special education funding. Kansas kids can no longer wait for the legislature to do the right thing.



Educate Lawrence

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Please use your voice—it's needed!

Anyone can provide a written (or oral) statement (more formally known as testimony) to voice their opinion on any bill, just as anyone can write to their legislator to let them know how they would like them to vote on a bill. But testimony can be even more powerful:

- Your statement/testimony is just like an email, but in a more formal format.
- Your emails only go to a few legislators, but public testimony resides with the bill and can be reviewed on-line if this bill goes to the floor for a final vote. All legislators will know how Kansans feel!
- We often hear in committee that parents and/or teachers are not coming to the capitol to testify, let's flood the legislature with feedback this year!

First time providing public comment on voucher bills? Us too!

Here are a couple of templates from other advocacy groups.

- [Senate Education Committee Template](#)
- [Game On Testimony Example](#)

The body of your testimony can be short and sweet or feel free to share more. In general, you might include:

- A little background: Example...who you are (e.g., parent, business owner, taxpayer) why you value public schools...that type of thing.
- Explain why you oppose the bill and voucher programs in general. You can use some of the talking points we provide, or create your own.

Here's the hard part: each committee has different rules for submitting testimony. Here are some links to help:

- [House K-12 Education Budget rules](#)
- [House Education rules](#)
- [Senate Education rules](#)





Call for JUNIOR ACHIEVEMENT Volunteers!

YOU CAN VOLUNTEER FOR JUNIOR ACHIEVEMENT

Junior Achievement of Kansas – Douglas County District needs more volunteers, and you can help! Here's what makes a perfect Junior Achievement volunteer:

- Ability to make 5 to 6 classroom visits of 30 to 45 minutes each lesson over a one to two-week period. Volunteers work with the JA staff to find the perfect school and class time.
- Ability to present Junior Achievement materials to the students. We provide the training and the JA Kits that have everything you need for a fun, interactive experience.
- Ability to add your life experience to the materials. Whether you're a stay-at-home mom or corporate banker, everyone's experience is valuable.

JA programs teach financial literacy, entrepreneurship, and work readiness skills in K-12 classrooms across the country at no cost to schools. We're working to enable youth to own their own economic future.

**Sign up today with Debbie Harman at
debbie@kansasja.org or 785.841.8245**

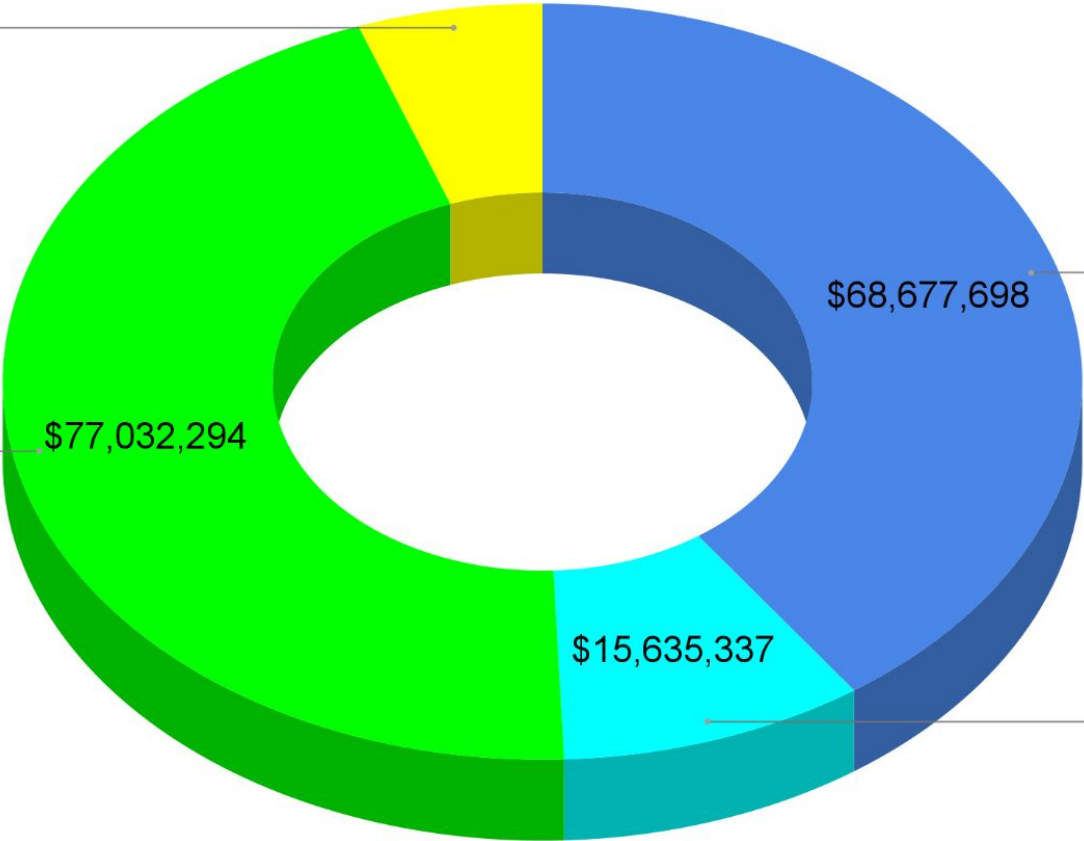


For more information on Junior Achievement of Kansas, please call 785.841.8245 or email debbie@kansasja.org
Junior Achievement of Kansas – Douglas County District | PO Box 1081, Lawrence, KS 66044 | kansasja.org

District Revenue 2022/23

Other Revenue
5.5%

Taxes
45.1%

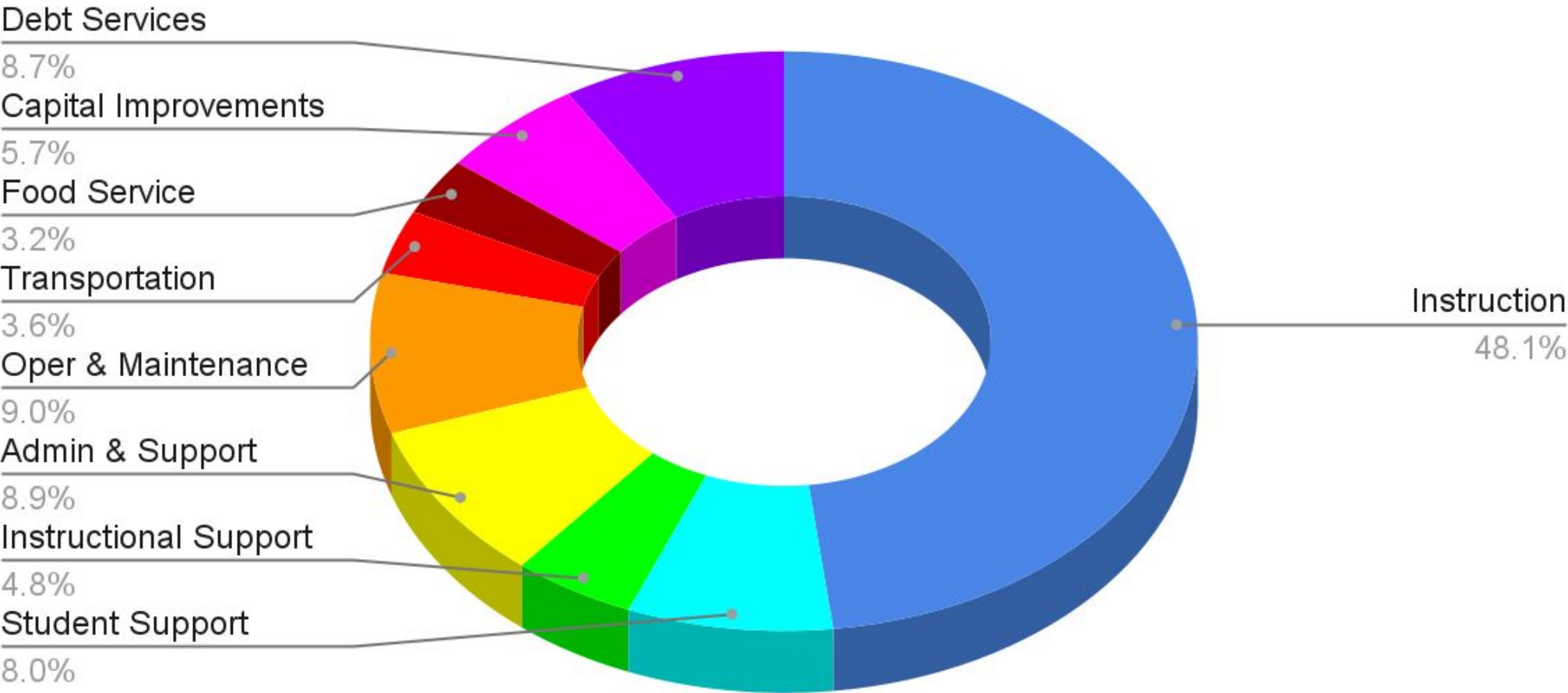


State Aid
40.2%

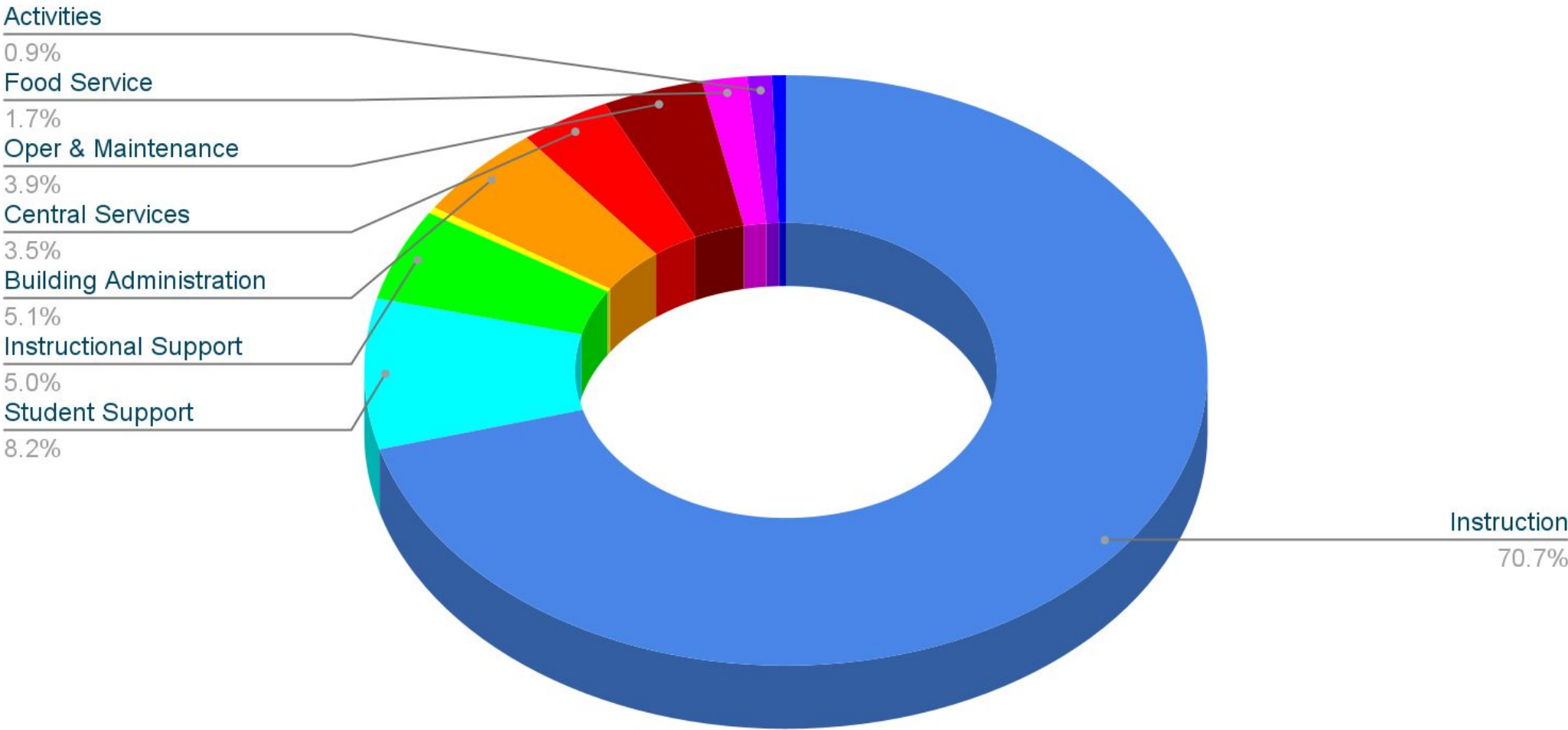
Federal Aid
9.2%



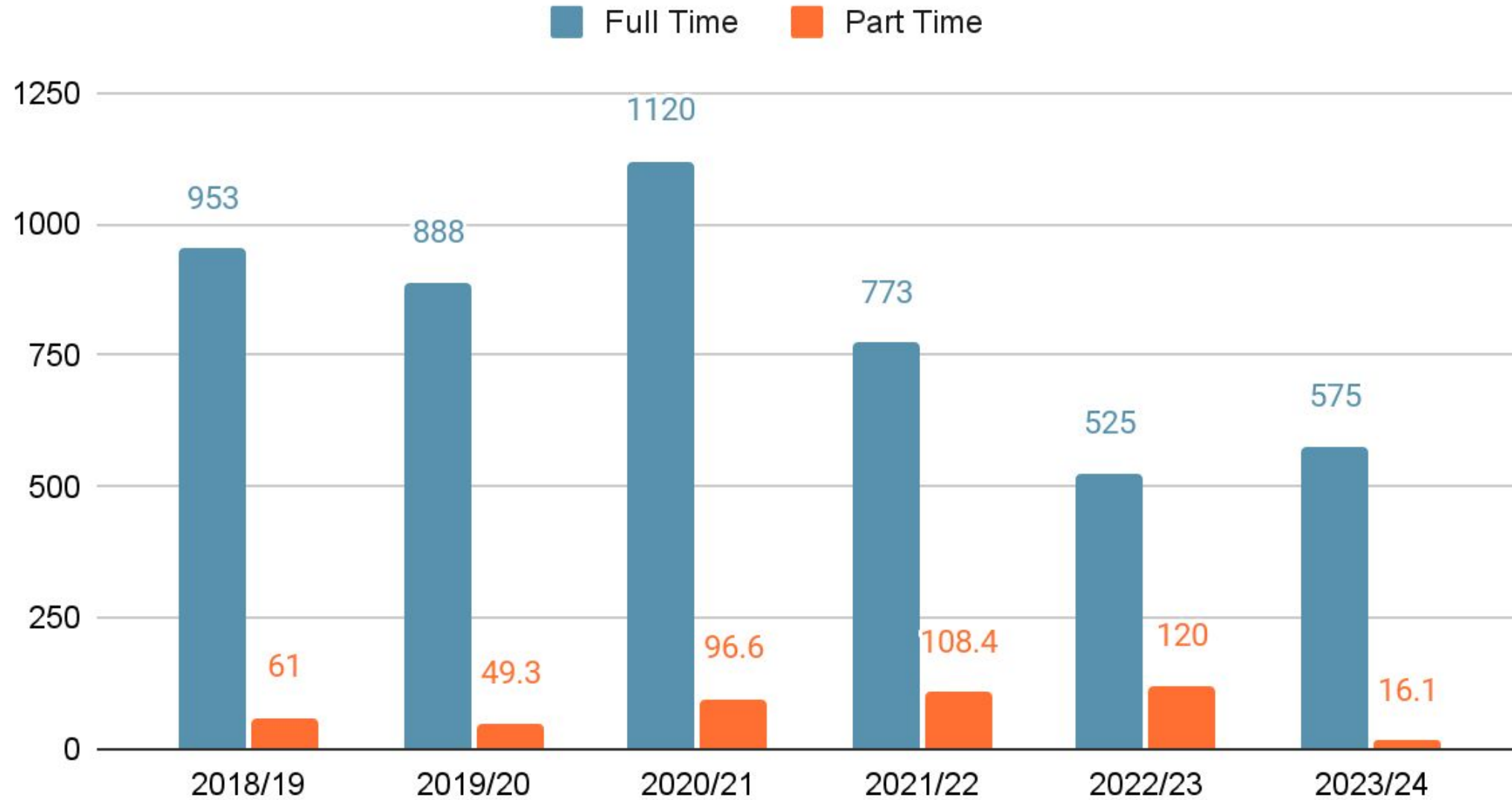
Expenditures by Function 2022/23



Salary & Employer Cost by Function

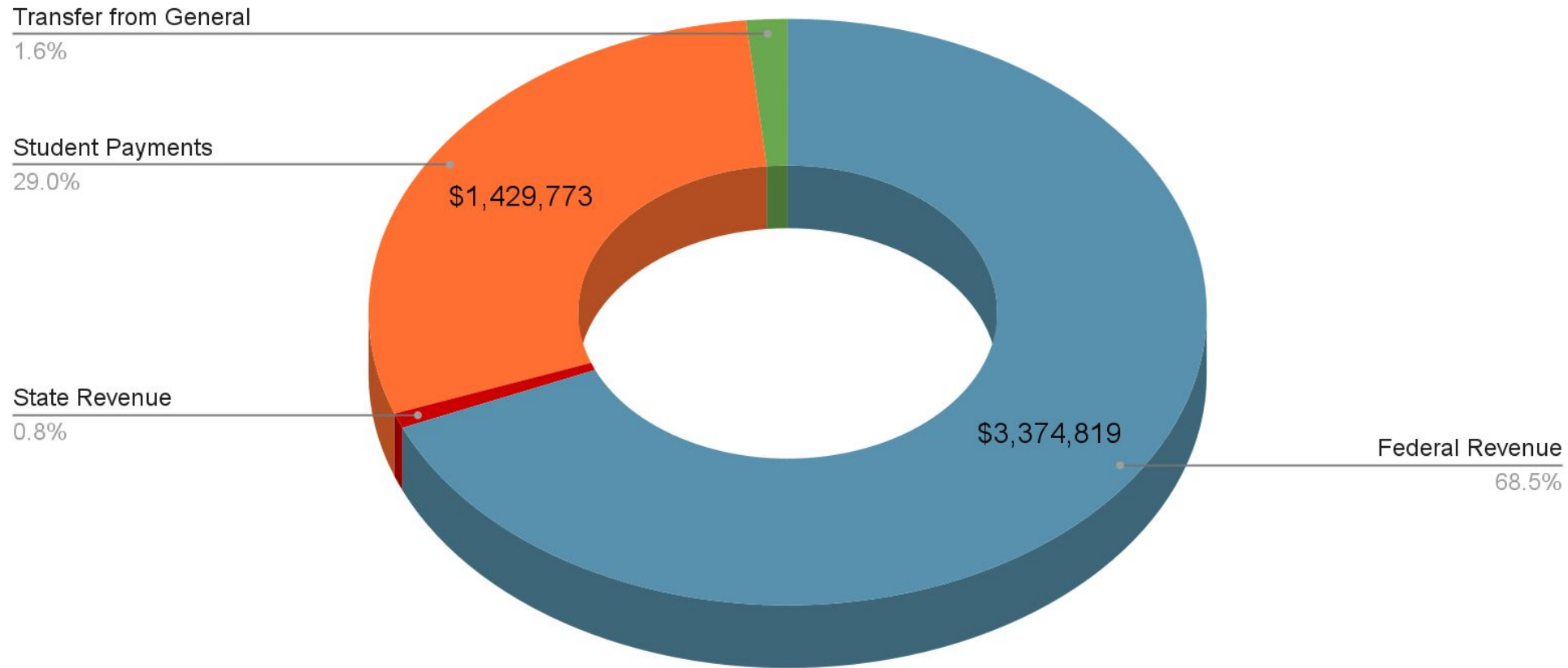


Lawrence Virtual School Students

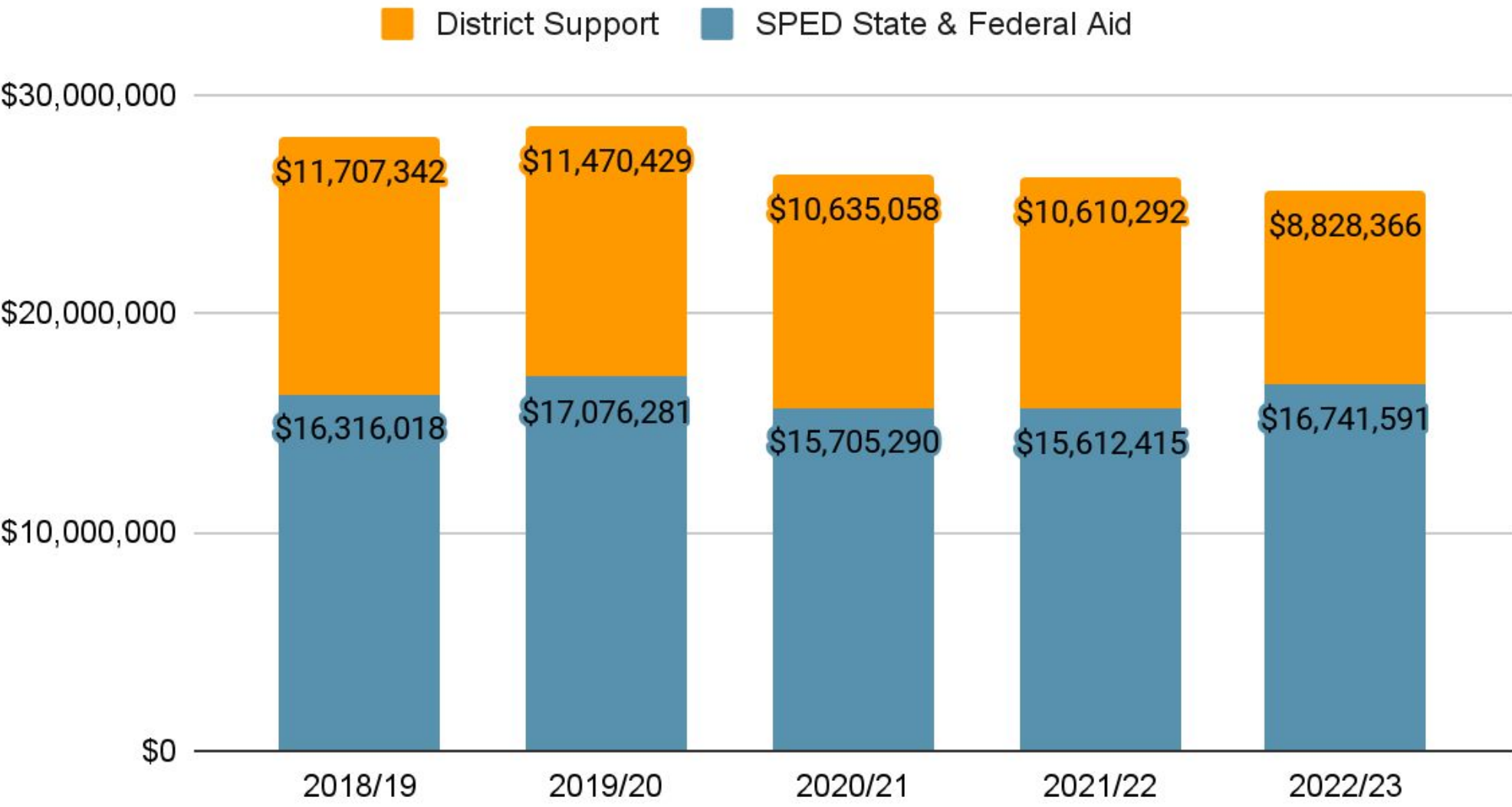


Food Service Fund

Food Service Revenue 2022/23



Special Education Expenditures



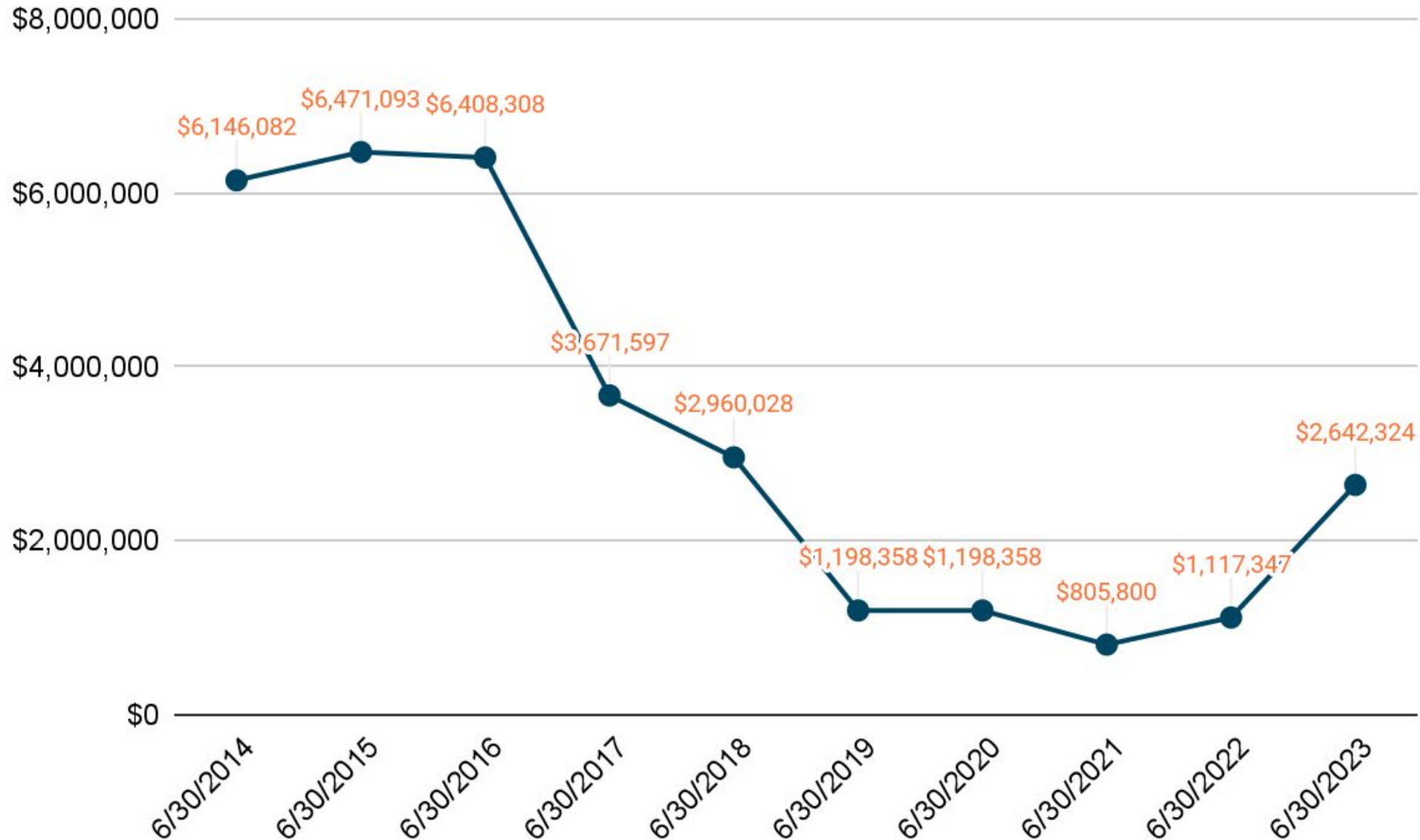
Cost of Living Fund

Tax levy available to qualifying districts.

- 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



Contingency Reserve Fund Balance



Capital Outlay Fund

- Levy taxes up to 8 mills
- LSP does not qualify for state aid
- Capital Improvement Plan - 5 years

Presented to Board of Education each year

Qualifying expenditures include building and site improvements, vehicles and equipment, technology devices, repair and maintenance, uniforms, capital leases, etc



Leases

Principal Due
7/1/2023

Energy Savings Equipment

\$382,257

Facilities & Operations

\$2,089,931

Field turf

\$2,843,346

ESC Improvements

\$2,162,897

Various Technology Leases

\$3,635,468

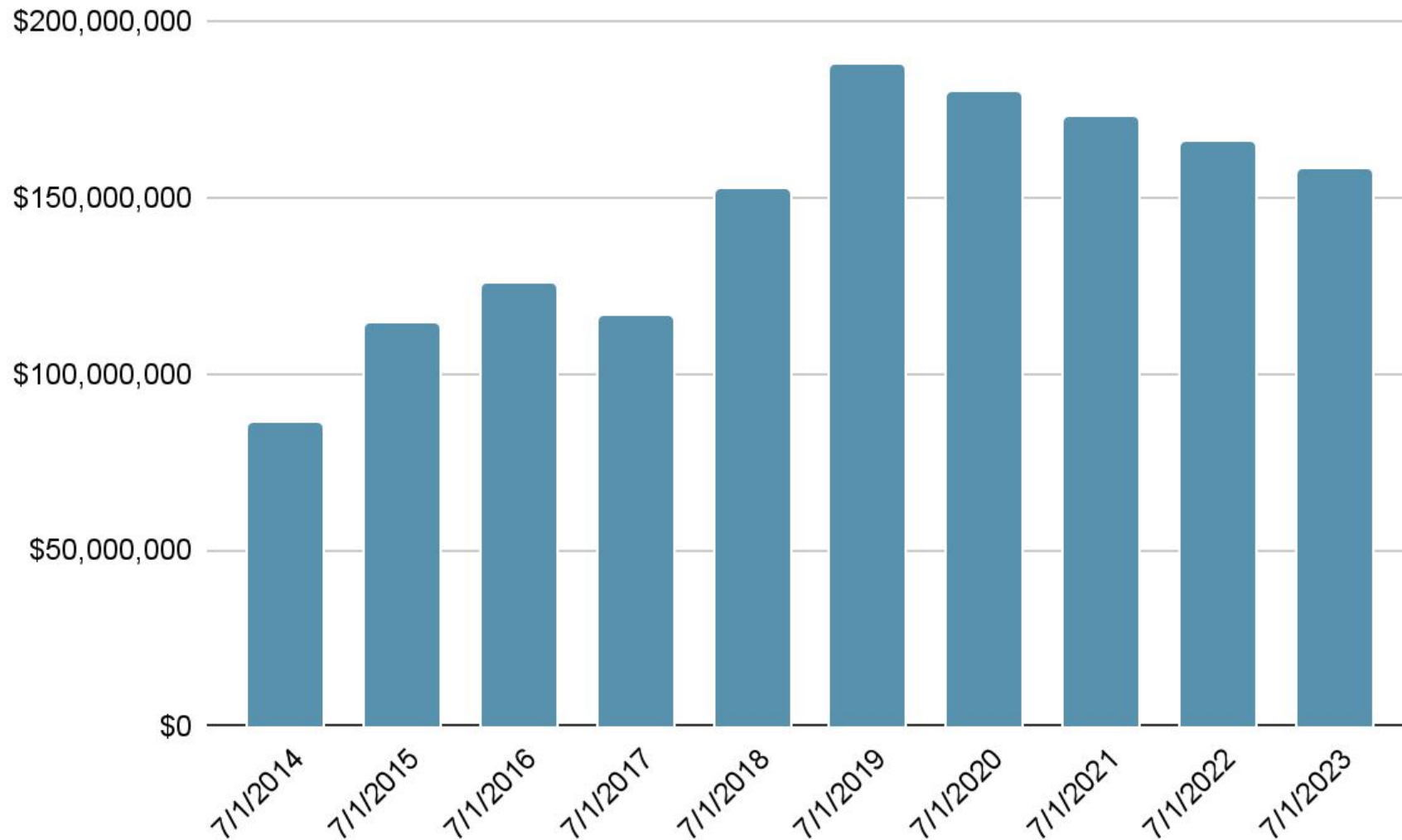


Bond & Interest Fund

| General Obligation Bonds | Principal Due <u>7/1/2023</u> |
|--------------------------|----------------------------------|
| 2012 A GO Bond Refunding | \$8,595,000 |
| 2013 A GO Bond | \$27,150,000 |
| 2014 A GO Bond | \$28,250,000 |
| 2016 A GO Bond Refunding | \$14,775,000 |
| 2017 A GO Bond | \$38,275,000 |
| 2018 A GO Bond | <u>\$40,775,000</u> |
| Total | \$157,820,000 |



Bond Principal Outstanding



Tax Levied Funds

General Fund & Local Option Budget

Capital Outlay - building improvements, vehicles, equipment

Bond & Interest - payment of principal and interest on general obligation bonds

Cost of Living fund - additional tax levy allowable to certain school districts

Adult Education - GED completion



Mill Levy History

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



Building Budgets

GENERAL FUND allocations - per pupil

| Category | Elementaries/ECH | Middle Schools | High Schools |
|------------------------|------------------|------------------|------------------|
| Extra Duty | \$13,143 | | |
| P.E.* | \$4,554 | | |
| Music* | \$4,554 | | |
| Art* | \$10,270 | | |
| Graduation | | | \$21,913 |
| Library* | \$32,860 | \$18,455 | \$27,406 |
| Transportation | \$35,048 | \$42,503 | |
| Athletics/Activities* | | \$43,161 | \$96,330 |
| Principal Discretion* | \$94,523 | \$63,334 | \$96,333 |
| TOTAL PER PUPIL | \$194,952 | \$167,453 | \$241,982 |

* = 25% reduction in the FY23 budget cuts



School allocations are combined by building level

Building Budgets

GENERAL FUND allocations - fixed

| Category | Elementaries/ECH | Middle Schools | High Schools |
|------------------------|------------------|-----------------|------------------|
| At Risk/Tutors* | | | \$17,314 |
| Extra Duty | | \$36,000 | \$72,000 |
| P.E.* | | \$2,432 | |
| Music-Band/Orch/Choir* | | \$14,588 | \$11,286 |
| Drama* | | \$1,620 | |
| CTE* | | | \$3,172 |
| Science* | | \$7,292 | \$3,646 |
| Security* | | | \$6,076 |
| Transportation | | | \$198,000 |
| TOTAL FIXED | | \$61,932 | \$311,494 |

* = 25% reduction in the FY23 budget cuts



School allocations are combined by building level

Building Budgets

Other funds available to Schools

| Category | Elementaries/ECH | Middle Schools | High Schools |
|----------------------------------|------------------|------------------|------------------|
| Special Education | \$11,950 | \$8,550 | \$10,300 |
| Capital Outlay# | \$360,714 | \$274,590 | \$62,152 |
| Bilingual | \$4,000 | \$4,000 | \$4,000 |
| Student Materials Revolving# | \$42,330 | \$26,844 | \$39,864 |
| SMR – Music (Instr. Rental Fee) | | \$12,000 | \$3,400 |
| SMR – Course Fees# | | | \$53,867 |
| Other Funds | \$418,994 | \$325,984 | \$173,583 |
| | | | |
| General Fund (Per Pupil + Fixed) | \$194,952 | \$229,385 | \$553,476 |
| TOTAL SCHOOL BUDGETS | \$613,946 | \$555,369 | \$727,059 |

= per pupil



School allocations are combined by building level

ESSER Funding

| | |
|--------------------|---------------------|
| ESSER 1 | \$1,436,360 |
| ESSER 2 | \$6,039,481 |
| ESSER 3 | <u>\$13,573,376</u> |
| Total ESSER | \$21,049,217 |

- PPE
- Learning loss; academic interventionists, summer school, etc
- Social emotional needs
- Retention stipends
- HVAC improvements

Ends September 2024



Budget Requests for 2024/25

| Requester | Description | Fund | Amount |
|-----------|---|-----------------------|-----------|
| District | Academic Intervention Credit Recovery Behavior Intervention Professional Development | At-Risk / Title II | \$500,000 |
| Nurses | 2.5 Add'l Nurses | General | \$173,750 |
| | AED Batteries | General | \$10,000 |



| Requester | Description | Fund | Amount |
|---------------|--|---------|-----------|
| High School | Credit Recovery Math Intervention Reading Intervention | At-Risk | \$208,500 |
| | Security Guard | General | \$36,000 |
| | Social Worker | General | \$69,500 |
| | | | |
| Middle School | Social Worker | General | \$69,500 |
| | Counselor | General | \$69,500 |
| | Increase Athletic Budget | General | \$8,000 |





| Requester | Description | Fund | Amount |
|-----------------|-------------------------------------|---------|-----------|
| Elementary | Instructional Coach | General | \$69,500 |
| | Add'l office staff | General | \$36,000 |
| | Full time Specials Teachers | General | \$104,250 |
| | | | |
| Early Childhood | Library Media Asst | General | \$18,000 |
| | Pre-K Services for Classified Staff | General | \$243,250 |

Financial Reports

Monthly financial reports are provided to the board via BoardDocs.

Featured - Lawrence USD 497 BoardDocs® Pro

- Cash Summary by Fund
- Budget to Actual Expenditures
- Monthly Vouchers



Cash Summary

USD#497 Lawrence Public Schools

Summary of Cash and Investments
Unencumbered Cash October 1 - October 31, 2023



| Fund # | YR | Description | Beginning Cash | Increase | Prior Period Timing Adjustments | Decrease | Ending Cash | Encumbrances and Accruals | Unencumbered Cash |
|-----------------------------------|----|---|----------------|---------------|---------------------------------------|--------------|---------------|------------------------------|----------------------|
| 001 | | General | 7,976,411.39 | 10,996,138.03 | 988.77 | 5,691,675.47 | 13,281,862.72 | 750,569.36 | 12,531,293.36 |
| 002 | | Supplemental General | 27,235.79 | 1,789,609.29 | - | 1,289,910.82 | 526,934.26 | - | 526,934.26 |
| 003 | | Food Service | 1,448,146.12 | 372,711.27 | - | 508,554.80 | 1,312,302.59 | 855,082.94 | 457,219.65 |
| 004 | | Vocational Education | 10,181.89 | 121,920.14 | - | 119,795.81 | 12,306.22 | 9,446.87 | 2,859.35 |
| 005 | | Special Education | 3,139,195.05 | 1,620,882.83 | (7,477.89) | 2,736,392.05 | 2,016,207.94 | 2,011,064.93 | 5,143.01 |
| 006 | | Drivers Training | 19,346.43 | - | - | - | 19,346.43 | - | 19,346.43 |
| 010 | | Health Reserve | 1,513,282.46 | 1,023,987.49 | - | 35,259.45 | 2,502,010.50 | - | 2,502,010.50 |
| 013 | | Summer School | 14,671.42 | 1,425.00 | - | - | 16,096.42 | - | 16,096.42 |
| 014 | | Adult Supplemental | 25,981.22 | - | - | - | 25,981.22 | - | 25,981.22 |
| 015 | | Adult Basic Education | 689,076.35 | 28,551.65 | - | 39,569.19 | 678,058.81 | 21,679.75 | 656,379.06 |
| 018 | | Virtual School Education | 6,784.39 | 142,487.50 | - | 143,291.97 | 5,979.92 | 1,462.55 | 4,517.37 |
| 020 | | Professional Development | 192,161.07 | 100.00 | - | 7,249.45 | 185,011.62 | 16,420.47 | 168,591.15 |
| 021 | | Bilingual Education | 5,397.62 | 50,640.50 | - | 49,620.83 | 6,417.29 | 929.00 | 5,488.29 |
| 024 | | Student Materials Revolving | 1,282,956.33 | 133,574.02 | 818.47 | 71,977.06 | 1,345,371.76 | 7,073.40 | 1,338,298.36 |
| 025 | | At Risk K-12 Education | 1,708,667.24 | 13,174.83 | 4,397.81 | 873,586.44 | 852,653.44 | - | 852,653.44 |
| 026 | | At Risk 4 Year Education | 5,004.08 | 37,350.00 | 5,031.12 | 42,858.72 | 4,526.48 | - | 4,526.48 |
| 030 | | Workers Compensation Reserve (Self Insured) | 1,023,223.15 | 31,543.74 | - | 17,156.47 | 1,037,610.42 | 500.00 | 1,037,110.42 |
| 031 | | Contingency Reserve | 2,600,636.23 | 53,713.73 | - | - | 2,654,349.96 | - | 2,654,349.96 |
| Projects and Debt Service | | | | | | | | | |
| 008 | | Bond and Interest | 4,221,046.04 | 112,030.56 | - | - | 4,333,076.60 | - | 4,333,076.60 |
| 009 | | Capital outlay | 17,191,792.13 | 118,400.79 | - | 663,019.23 | 16,647,173.69 | 5,931,759.38 | 10,715,414.31 |
| 011 | | Special Assessments | 463,031.83 | - | - | - | 463,031.83 | - | 463,031.83 |
| 091 | | Sales Tax Revolving | - | 10,049.71 | - | 10,049.71 | - | - | - |
| Restricted Revolving Funds | | | | | | | | | |
| 012 | | Cost of Living (COLA) | 1,962,217.16 | 19,468.07 | - | - | 1,981,685.23 | - | 1,981,685.23 |
| 027 | | KPERS Retirement Revolving | - | 2,311,414.47 | - | 2,311,414.47 | - | - | - |

Annual Financial Information

Audit Report June 30, 2023

Budget Information

Capital Improvement Plan



Questions & Feedback

Cynde Frick

Executive Director of Finance

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