

# Education Budget Committee

January 25, 2012

Dale M. Dennis, Deputy  
Commissioner of Education



## 2011 Senate Bill 21 Uniform Reporting System

- Develop and maintain a uniform reporting system for receipts and expenditures for school districts to begin on July 1, 2012.
- 1. Includes all funds held by a school district, regardless of the course of monies held in the funds.
- 2. Allows districts to record any information required by state or federal law.
- 3. Provides records by fund and other pertinent classifications.
- 4. Includes amounts appropriated, revenue estimates, actual revenues or receipts, amounts available for expenditure, total expenditures, unencumbered cash balances (excluding state aid receivable), and actual balances.
- 5. Allows for data to be searched and compared on a district-by-district basis.



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## 2011 Senate Bill 21 Uniform Reporting System

Requirements of 2011 Senate Bill 21 were discussed with school administrators during the following USD Budget Workshops.

- June 6, 2011 – Oakley
- June 8, 2011 – Garden City
- June 15, 2011 – Salina (New Superintendents)
- June 16, 2011 – El Dorado
- June 20, 2011 – Greenbush
- June 21, 2011 – Topeka
- June 23, 2011 -- Salina



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## 2011 Senate Bill 21 Uniform Reporting System

Requirements of 2011 Senate Bill 21 were discussed with school administrators and local board of education members during the following Summits sponsored by the Kansas Association of School Boards and United School Administrators.

- October 5, 2011 – Dodge City
- October 6, 2011 -- Colby
- October 12, 2011 -- Topeka
- October 13, 2011 -- Concordia
- October 26, 2011 -- Greenbush
- October 27, 2011 -- Wichita



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## 2011 Senate Bill 21 School Bond Construction Activity

- Requires each school district to annually submit a report to the State Board of Education on all construction activity undertaken by the school district financed by the issuance of bonds.
  
- 1. Includes all revenue, expenditures of bond proceeds authorized by law, the dates for commencement and completion of construction activity, and the estimated and actual cost of the construction activity.



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## School Bond Construction Activity

Construction activity information was collected on the Annual Statistical Report during the Fall of 2011.

The complete report will be available on the School Finance website.



## School Bond Construction Activity

**Table I**

Total amount of active bonds approved by voters	103,030,000
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**Revenues from Bond Proceeds for Publicly Owned School Plants**

	Total
Bond proceeds received	0
Other authorized revenue (ie interest)	0
<b>TOTAL RECEIPTS</b>	<b>0</b>

## School Bond Construction Activity

**Expenditures From Bond Proceeds for Publicly Owned School Plants**

	Total
Cost of new sites and additions to sites	0
Cost of new buildings (include Architect's fees)	0
Cost of additions to buildings	31,747,571
Cost of remodeling buildings	2,927,459
Cost of temporary classrooms	0
Cost of equipment and furniture	158,741
Other allowable expenditures	5,089,504
<b>TOTAL BOND PROCEED EXPENDITURES</b>	<b>39,923,275</b>
Bond Authority Remaining	46,056,233

## School Bond Construction Activity

**Bond Proceeds - Project List**

USD	USD Name	County Name	Name of Project	Estimated Cost	Actual Cost	Starting Date	Completion Date
383	Manhattan-Ogden	Riley	Ogden	4,674,602	3,415,884	11-23-2009	10-01-2010
383	Manhattan-Ogden	Riley	Amanda Arnold	4,350,354	4,199,358	12-18-2009	10-31-2010
383	Manhattan-Ogden	Riley	Manhattan High West	42,407,164		03-09-2010	
383	Manhattan-Ogden	Riley	Lee	10,508,994		06-01-2010	
383	Manhattan-Ogden	Riley	Northview	8,663,712		06-28-2010	
383	Manhattan-Ogden	Riley	Woodrow Wilson	4,360,841		02-11-2011	
383	Manhattan-Ogden	Riley	Theodore Roosevelt	4,674,893		04-05-2011	
383	Manhattan-Ogden	Riley	Marlatt	8,036,964		05-31-2011	
383	Manhattan-Ogden	Riley	Bluemont	4,709,472		06-15-2011	
<b>TOTALS</b>				<b>92,386,996</b>	<b>7,615,242</b>		

## 2011 Senate Bill 21 Budget Form 150

- Requires that the State Department of Education annually publish on its internet website a copy of **Budget Form 150** for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each school district.
1. Requires school districts to annually publish the same information and make Budget Form 150 available on their websites.

# 2011 Senate Bill 21 Budget Form 150

Budget Form 150 for each unified school district can be accessed on the School Finance website.

Budget Information

Budget Summaries and Profiles

<http://www.ksde.org/Default.aspx?tabid=4996>



# 2011 Senate Bill 21 Budget Form 150

Form 0-135-150  
5/2011

USD# 101

USD Form 150  
2011-2012  
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

**General Fund Budget – Lines 1 through 21**

1. Estimated 9-20-2011 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		= <u>515.0</u>
2. Estimated 9-20-2011 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)	6.0 + 0.0	= <u>6.0</u>
3. Total Estimated 9-20-2011 FTE Enrollment (Line 1 + Line 2)		= <u>521.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2011 FTE enrollment (from line 3)	521.0 x 0.409102	= <u>213.1</u>
5. Estimated weighted bilingual education enrollment. 9-20-2011 bilingual FTE (a)	0.0000 + 0.0000	= <u>0.0</u>
6. Estimated weighted vocational education enrollment. 9-20-2011 vocational education FTE (b)	20.8333 + 0.0000	= <u>10.4</u>
7. Estimated weighted at-risk student enrollment (c). Number of eligible students that qualify for free lunches as of 9-20-2011	262 + 0	= <u>119.5</u>
8. Estimated High At-Risk Weighting. (Can only qualify for one of the following) District's calculated free lunch percentage: (Comes from Table VI, Line 4) 50.29%		
District's calculated students per square mile: Line 3 / square miles in district = 521 / 325 = 1.6		
a. Number of students eligible for free lunch (at least 50%)	(262+0) x 0.1	= <u>26.2</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(262+0) x 0.06	= <u>0.0</u>
c. Number of students eligible for free lunches (40-50%)	(262+0) x 0.065	= <u>1.4</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. ( 30 x 0.0465 )		= <u>1.4</u>
10. Estimated weighted FTE for new facilities. 9-20-2011 enrollment of students attending a new facility (d)	200.0 + 0.0	= <u>50.0</u>



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## 2011 Senate Bill 21 Expenditures Per Pupil

- Requires that the State Department of Education annually publish the following expenditures for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).



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## 2011 Senate Bill 21 Expenditures Per Pupil

Expenditures for each school district on a per pupil basis including: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures can be accessed on the School Finance website.

Expenditures Per Pupil (2011 SB 21)

<http://www.ksde.org/Default.aspx?tabid=119>



## 2011 Senate Bill 21 Expenditures Per Pupil

10/27/2011			Col 1	Col 2	Col 3	Col 4	Col 5
USD#	USD Name	County Name	2010-11	2010-11	2010-11	2010-11	2010-11
			FTE	Capital Outlay Fund	Bond & Int Fund	All Other Funds	Total Expend
			Enroll.	Per Pupil	Per Pupil	Per Pupil	Per Pupil
1	DD101 Erie-Galesburg	Neosho	518.6	1,910	2,437	12,864	17,211
7	DD102 Cimarron-Ensign	Gray	670.8	991	589	9,417	10,996
1	DD103 Cheylin	Cheyenne	138.0	1,283	0	15,848	17,132
1	DD105 Rawlins County	Rawlins	300.0	1,208	0	11,920	13,129
0	DD106 Western Plains	Ness	165.5	228	357	13,874	14,459
1	DD107 Rock Hills	Jewell	286.0	1,183	185	14,112	15,479
2	DD108 Washington Co. Schools	Washington	399.0	3,404	656	12,555	16,615
3	DD109 Republic County	Republic	483.5	131	139	11,479	11,749
4	DD110 Thunder Ridge Schools	Phillips	249.5	796	0	14,122	14,918
5	DD111 Doniphan West Schools	Doniphan	346.5	805	0	15,997	16,802
6	DD112 Central Plains	Ellsworth	573.2	747	1,237	13,770	15,753
7	DD113 Prairie Hills	Nemaha	1,181.3	521	475	11,073	12,069

Kansas State Department of Education  
www.ksde.org



## Comparative Performance and Fiscal System

The Comparative Performance and Fiscal System (CPFS) can be accessed on the KSDE website at the following address.

<http://cpfs.ksde.org/cpfs/>

Kansas State Department of Education  
www.ksde.org

