



Budget and Program Evaluation Committee

January 5, 2022



Agenda Items



- Calendar of Meetings
- Committee Composition
- Strategic Plan
- Contingency and Cash Reserves
- Timeline **if** school closure
- Status of items
 - Q and A
 - Elementary Threshold questions
 - Dominos – particularly with school closure
 - Additional sub-committee work

Calendar of Meeting Dates



- October 13, 2021 4:00-5:30pm
- October 27, 2021 4:00-5:00pm – time edit
- November 10, 2021 4:00-5:30pm
- December 1, 2021 4:00-5:30pm
- December 15, 2021 4:00-5:30pm
- January 5, 2022 4:00-5:30pm
- January 19, 2022 4:00-5:30pm
- January 26, 2022 4:00-5:30pm
- February 9, 2022 4:00-5:30pm
- February 23, 2022 4:00-5:30pm
- March 9, 2022 4:00-5:30p
- March 23, 2022 4:00-5:30pm
- April 6, 2022 4:00-5:30pm
- April 20, 2022 4:00-5:30pm
- May 4, 2022 4:00-5:30pm
- May 18, 2022 4:00-5:30pm
- June 1, 2022 4:00-5:30pm



Composition of Budget and Program Evaluation Committee

2021-2022 BUDGET AND PROGRAM EVALUATION COMMITTEE (BPEC)			
		9/30/2021	
Name	Title Description	Location	
1 Kathy Johnson, chair	Finance	ESC	
2 Anthony Lewis	Superintendent (or designee)	ESC	
3 Erica Hill	Board Member	Board of Education	
4 Carol Cadue-Blackwood	Board Member	Board of Education	
5 Lindsey Buck	Certified LEA President	Lawrence High School	
6 Hanna Allison	Classified Interim PAL President	Bert Nash	
8 Patrick Kelly	Curriculum and Instruction	ESC	
9 Kevin Harrell	Special Education/Student Services	ESC	
10 Samrie Devin	Human Resources	ESC	
11 Zachary Conrad	Data and Technology	ESC	
12 Larry Englebrick	Facilities and Operations	F&O	
13 Myron Graber	High School Principal	Free State High School	
14 Kathy Branson	Middle School Principal	West Middle School	
15 Jacki Mickel	Elementary Principal	Langston Hughes	
16 Eugene Miles	Certified High School	Lawrence High School	
17 Phil Mitchell	Certified High School	Free State High School	
18 Julthia Rials	Certified Middle School	Liberty Memorial CMS	
19 JoLynn Albertson-Sears	Certified Middle School	Southwest MS	
20 Stephanie Dickson	Certified Elementary Specials	Sunset Hill	
21 Jill Anderson	Certified Elementary	Kennedy-ECH	
22 Marcia Riggins	Certified Elementary	Lawrence Virtual School	
23 Lisa Koppes	Classified Administrative Services	FSHS	
24 Chad Scherbarth	Classified Para Educator	BMMS	
25	Classified Food Services	TBD - Pending	
26 Shawn Ledford	Classified Custodial/Maintenance	Maint Shop	
	Catherine Glidewell	Certified - Elementary IRR (Representative from LEA Negotiations)	Langston Hughes
	Ashley Eicholtz	Classified - Administrative Assistant Maintenance (Representation from PAL Negotiations)	Maintenance
	Kevin Etzel	Ex-Officio - Assistant Director Budget/Finance	ESC
	Robin Yackley	Administrative Assistant, Finance	ESC



Budget and the Strategic Plan



1 COHESIVE CURRICULUM



2 STUDENT-CENTERED LEARNING



3 SAFE & SUPPORTIVE SCHOOLS



4 EFFECTIVE EMPLOYEES



5 DATA-INFORMED DECISIONS



b. Allocate resources according to research-based best practices for student success.



Purpose of Unencumbered Cash Balances:



School districts maintain cash balances for three major reasons:

Cash Flow:

One reason for cash balances is Districts need those funds on hand at the start of the year because they will not receive revenues in time for expenditures, for example, special education state aid payments are not made to school districts until October but cash balances are needed to operate July 1 through October 15.

Capital Outlay relies on tax distributions, after June 5, there is no significant distributions until January 20, 7 months later, cash flow is also a large consideration.

Many of the school district's unencumbered cash balances are funds restrictive in nature, by the statute that created them or funded by mill levies approved by local taxpayers for a specific purpose.

Purpose of Unencumbered Cash Balances:



Contingencies:

Districts keep balances in the general contingency fund and other funds for special programs to cover unexpected expenses or revenue shortfalls.

Because school funding is primarily based on the previous year's enrollment, districts also maintain balances for unexpected change in enrollment in case they need more staff and supplies than budgeted.

Planned savings:

In funds such as capital outlay, districts may also have cash balances to save for major purchases without going into debt and paying interest. These projects include savings for building construction and repairs (such as roofs), technology purchases in multi-year cycles, school buses, etc.

Purpose of Unencumbered Cash Balances:



Recommended Guidelines:

An efficiency study commissioned by the Kansas Legislature several years ago cited a Governmental Finance Officers Association recommendation that 15 percent balances for operating budgets were appropriate for “moderate” finance risk environments. With the current economic issues facing the state and nation, the risk of financial uncertainty is certainly increasing.

A 15 percent reserve equals about two month’s average operating expenditures for Kansas school districts.

Purpose of Unencumbered Cash Balances:



Using cash balances to increase spending for education programs (from KASB article Sept 2020):

It is sometimes asked if school districts could use cash balances to increase education funding.

First, the largest portion of cash balances cannot be used for general operations (such as capital outlay and bond expenditures raised from local mill levies restricted for those purposes).

Second, a significant amount of funds on July 1 actually WILL be spent during the year to manage cash flow, when school expenditures exceed revenues.

It is also important to note that spending cash balances is a one-time revenue. If those funds are not replaced by the state or other revenues, districts will have to cut that level of spending in the following year.

Finally, lower cash balances can result in higher risk for districts if revenues are reduced or expenditures increased, based on governmental finance standards.

Purpose of Unencumbered Cash Balances:



Comparing USD 497 Contingency Reserve to other school districts in Kansas. Of the 286 school districts in the State, 286 being the lowest amount of contingency % to General Fund Legal Max, Lawrence is ranged 275, very close to the bottom.

District	Name	County Name	Contingency Reserve 07/01/2021	GF Legal Max	% Contingency to GF
D0237	Smith Center	Smith	-	3,870,400	0.00%
D0345	Seaman	Shawnee	-	26,961,134	0.00%
D0410	Durham-Hillsboro-Lehigh	Marion	-	5,235,287	0.00%
D0479	Crest	Anderson	-	2,440,760	0.00%
D0321	Kaw Valley	Pottawatomie	979.0	8,693,360	0.01%
D0387	Altoona-Midway	Wilson	4,423.0	2,001,653	0.22%
D0393	Solomon	Dickinson	9,808.0	3,192,360	0.31%
D0404	Riverton	Cherokee	29,377.0	5,998,815	0.49%
D0469	Lansing	Leavenworth	97,076.0	17,253,915	0.56%
D0445	Coffeyville	Montgomery	126,690.0	13,463,281	0.94%
D0256	Marmaton Valley	Allen	24,705.0	2,563,512	0.96%
D0497	Lawrence	Douglas	805,801.0	80,062,915	1.01%
D0470	Arkansas City	Cowley	225,000.0	22,078,322	1.02%
D0269	Palco	Rooks	11,417.0	1,104,254	1.03%
D0265	Goddard	Sedgwick	494,892.0	38,319,660	1.29%

Purpose of Unencumbered Cash Balances:



Comparing USD 497 Contingency Reserve to the select 18 school districts we used at a previous BPEC meeting:

District	District Name	County Name	Headcount Enrollment 2020-2021	Contingency Reserve Cash Balance 07/01/2021	Amount Per Student	2020-2021 General Fund Legal Max	% to General Fund	Cash Balance at 6% of General	Over (Under)
D0229	Blue Valley	Johnson	22,278	11,179,726	502	147,086,518	7.60%	8,825,191	2,354,535
D0230	Spring Hill	Johnson	5,802	500,419	86	36,342,550	1.38%	2,180,553	(1,680,134)
D0232	De Soto	Johnson	7,081	2,800,000	395	226,455,632	1.24%	13,587,338	(10,787,338)
D0233	Olathe	Johnson	28,828	8,130,001	282	382,999,515	2.12%	22,979,971	(14,849,970)
D0259	Wichita	Sedgwick	46,987	31,643,198	673	46,829,366	67.57%	2,809,762	28,833,436
D0260	Derby	Sedgwick	7,227	3,702,250	512	50,854,923	7.28%	3,051,295	650,955
D0305	Salina	Saline	6,941	4,152,091	598	9,446,761	43.95%	566,806	3,585,285
D0348	Baldwin City	Douglas	1,290	604,190	468	47,659,521	1.27%	2,859,571	(2,255,381)
D0383	Manhattan-Ogden	Riley	6,557	7,333,233	1,118	40,286,029	18.20%	2,417,162	4,916,071
D0385	Andover	Butler	8,845	2,105,768	238	42,056,105	5.01%	2,523,366	(417,598)
D0437	Auburn Washburn	Shawnee	5,998	2,575,865	429	11,134,028	23.14%	668,042	1,907,823
D0443	Dodge City	Ford	6,930	5,942,361	857	57,158,529	10.40%	3,429,512	2,512,849
D0457	Garden City	Finney	7,239	3,700,000	511	54,816,637	6.75%	3,288,998	411,002
D0491	Eudora	Douglas	1,680	194,500	116	11,134,028	1.75%	668,042	(473,542)
D0497	Lawrence	Douglas	11,473	805,801	70	80,062,915	1.01%	4,803,775	(3,997,974)
D0500	Kansas City	Wyandotte	21,990	17,937,320	816	168,820,080	10.63%	10,129,205	7,808,115
D0501	Topeka Public Schools	Shawnee	12,439	4,762,942	383	102,221,778	4.66%	6,133,307	(1,370,365)
D0512	Shawnee Mission Pub Sch	Johnson	26,028	5,638,052	217	182,266,196	3.09%	10,935,972	(5,297,920)

Note: Enrollment is Headcount of ALL students, K-12, Virtual, JDC, ECH, etc. – Budget is based on FTE and FTE weightings not Headcount – Reference Only
 Yellow: District below 6%; Lawrence is the lowest at 1.01%
 Source: KSDE- Data Central

Average is 12%; Average for districts below 10% is 6.6%
 Recommended Goal for Lawrence: 6% of General Fund Legal Max

Purpose of Unencumbered Cash Balances:

When including select special revenue funds that rely on the general fund or supplemental general fund for revenues the results do not change for Lawrence, but several other districts have created additional relief to the general fund and supplemental general by maintaining a cash balance in those special revenue funds to help with cash flow.



District	District Name	County Name	Headcount Enrollment 2020-2021	Unencumbered Cash Balances						General Fund Legal Max
				Contingency Reserve 07/01/2021	At Risk K-12 07/01/2021	Bilingual Education 07/01/2021	Vocational Education 07/01/2021	Virtual Education 07/01/2021	Total	
D0229	Blue Valley	Johnson	22,278	11,179,726	-	-	-	402,288	11,582,014	7.87%
D0230	Spring Hill	Johnson	5,802	500,419	80,643	8,998	69,903	-	659,963	1.82%
D0232	De Soto	Johnson	7,081	2,800,000	123,762	21,535	105,600	-	3,050,897	1.35%
D0233	Olathe	Johnson	28,828	8,130,001	50,000	50,000	50,000	15,000	8,295,001	2.17%
D0259	Wichita	Sedgwick	46,987	31,643,198	4,950,000	875,000	725,000	1,126,982	39,320,180	83.96%
D0260	Derby	Sedgwick	7,227	3,702,250	-	-	202,577	75,242	3,980,069	7.83%
D0305	Salina	Saline	6,941	4,152,091	500,000	-	-	-	4,652,091	49.25%
D0348	Baldwin City	Douglas	1,290	604,190	-	-	-	-	604,190	1.27%
D0383	Manhattan-Ogden	Riley	6,557	7,333,233	3,813,471	481,592	938,852	869,898	13,437,046	33.35%
D0385	Andover	Butler	8,845	2,105,768	150,875	33,383	18,362	1,010,168	3,318,556	7.89%
D0437	Auburn Washburn	Shawnee	5,998	2,575,865	433,450	42,488	122,349	11,336	3,185,488	28.61%
D0443	Dodge City	Ford	6,930	5,942,361	5,415	5,039	316,511	87,814	6,357,140	11.12%
D0457	Garden City	Finney	7,239	3,700,000	1,679,227	1,096,363	603,938	334,948	7,414,476	13.53%
D0491	Eudora	Douglas	1,680	194,500	-	-	-	-	194,500	1.75%
D0497	Lawrence	Douglas	11,473	805,801	-	-	-	-	805,801	1.01%
D0500	Kansas City	Wyandotte	21,990	17,937,320	-	1,369	900,550	-	18,839,239	11.16%
D0501	Topeka Public Schools	Shawnee	12,439	4,762,942	897	1,531,117	1,846,394	317,458	8,458,808	8.27%
D0512	Shawnee Mission Pub Sch	Johnson	26,028	5,638,052	-	-	-	-	5,638,052	3.09%

These special revenue funds rely primarily on transfers from general and supplemental general fund for revenues. Recommendation of \$100,000 balance on July 1 in each of these funds, to lessen the strain on the transfer needs for cash flow from the general and supplemental general fund each school year.

Purpose of Unencumbered Cash Balances:

Special Education Fund, another special revenue fund, where cash flow is also strained, particularly in the fall. State aid specific to special education isn't distributed to school districts until October 15th as the first payment. Special education must rely on cash balances or the general and supplemental general fund local support to cover operating expenditures until that time.



District	District Name	County Name	Headcount Enrollment 2020-2021	Special Education Cash Balance 07/01/2021	Special Education Actual Expenditures 2020-2021	% to Expenditures	15% of SPED Expenditures	Over(under)
D0229	Blue Valley	Johnson	22,278	13,204,597	44,845,529	29.44%	6,726,829	6,477,768
D0230	Spring Hill	Johnson	5,802	828,907	6,821,718	12.15%	1,023,258	(194,351)
D0232	De Soto	Johnson	7,081	807,723	12,325,530	6.55%	1,848,830	(1,041,107)
D0233	Olathe	Johnson	28,828	4,966,924	73,713,040	6.74%	11,056,956	(6,090,032)
D0259	Wichita	Sedgwick	46,987	18,000,000	122,303,973	14.72%	18,345,596	(345,596)
D0260	Derby	Sedgwick	7,227	1,633,745	11,891,107	13.74%	1,783,666	(149,921)
D0305	Salina	Saline	6,941	4,230,000	13,429,618	31.50%	2,014,443	2,215,557
D0348	Baldwin City	Douglas	1,290	148,293	2,660,119	5.57%	399,018	(250,725)
D0383	Manhattan-Ogden	Riley	6,557	3,901,797	15,324,366	25.46%	2,298,655	1,603,142
D0385	Andover	Butler	8,845	1,205,073	7,474,115	16.12%	1,121,117	83,956
D0437	Auburn Washburn	Shawnee	5,998	4,408,979	13,928,905	31.65%	2,089,336	2,319,643
D0443	Dodge City	Ford	6,930	1,809,230	8,131,487	22.25%	1,219,723	589,507
D0457	Garden City	Finney	7,239	2,928,087	12,181,960	24.04%	1,827,294	1,100,793
D0491	Eudora	Douglas	1,680	-	3,270,639	0.00%	490,596	(490,596)
D0497	Lawrence	Douglas	11,473	2,084,284	26,470,824	7.87%	3,970,624	(1,886,340)
D0500	Kansas City	Wyandotte	21,990	12,839,042	24,126,904	53.21%	3,619,036	9,220,006
D0501	Topeka Public Schools	Shawnee	12,439	6,238,611	38,900,439	16.04%	5,835,066	403,545
D0512	Shawnee Mission Pub Sch	Johnson	26,028	20,558,496	49,013,069	41.94%	7,351,960	13,206,536
						Avg = 19.95%		

Note: Now in order to meet cash flow, the district makes a special request for more state foundation aid that is scheduled for distribution to the district, to cover cash flow for operating expenditures.

Recommendation: Goal of 15% of actual expenditures in Code 30 Special Education Fund. This will lessen the burden of cash flow in the fall.

Purpose of Unencumbered Cash Balances:

Lawrence also has a Health Care Reserve Fund and a Work Compensation Reserve Fund (Self Insured WC)



The **Health Care Reserve Fund** balance was depleted over time for premium cost increases, the decision was made to use those reserves, in lieu of adding the premium increases as an on-going cost to the budget. Particularly during block grant years. Cash balances are one-time funds.

Recommendation: minimum of 1 month of premiums, ideally 2 months as a July 1 cash balance, for cash flow and timing between when premiums are due and payrolls and related deductions are processed.

The **Work Comp Reserve Fund** is because the district is self-insured and it is required by Kansas Department of Labor to maintain a security balance that covers claims – as part of their actuarial calculations.

Per the June 25, 2021 renewal this required amount was \$980,000

	Code 47		
	Fund 010 Heath Care Reserve Cash 7/1/2021	Fund 030 Work Comp Reserve Cash 7/1/2021	Total
7/1/2021	355,770	1,096,372	1,452,142
7/1/2020	213,584	1,072,318	1,285,902
Recommended	1,200,000	980,000	2,180,000
Difference from Recommended	(844,230)	116,372	(727,858)

Note: Although 1 code, code 47 in the state budget forms, the funds are required to be independent of each other on the general ledger.

Purpose of Unencumbered Cash Balances:

SUMMARY of Recommendations



- Health Care Reserve:** Cash flow for timing of premiums and payroll processing, minimum of 1 month
- Contingency Reserve:** Minimum of 6% of General Fund Legal Max
- Special Education Fund:** Cash flow for operating expenditures, cap at 15% of actual Code 30 – Special Education Expenditures.
- Select Special Revenue Funds:** Cash flow for operating expenditures, lessen strain on General Fund and Supplemental General Fund at beginning of fiscal year. \$100,000 each of the 4 selected funds.

Fund	Short Fall	% to Total
Health Care Reserve	845,000	11.85%
Contingency Reserve	3,997,974	56.08%
Special Education	1,886,340	26.46%
AR K-12	100,000	1.40%
Vocational	100,000	1.40%
Bilingual	100,000	1.40%
Virtual	100,000	1.40%
Total Shortfall	7,129,314	100.00%

The shortfall that has developed over time can in no way be addressed in a single year; it will take many years to replenish.

The chart reflects recommended priority order.

Purpose of Unencumbered Cash Balances:



OPTIONS for addressing:

1. Budget for transfer – specify amount and fund the transfer.
2. Unspent funds within General Fund or Supplemental General Fund, pro-rate as noted addressing all funds or the two highest priority funds (Health Care Reserve and Contingency Reserve)
3. Combination of both option 1 and 2.

It should be noted #2 is not different than current practice, the difference is that the district has been short funding at year, not long with a surplus. The goal is to balance the budget to a point of having unspent funds as a whole in the general and supplemental general, #2 will then become an option with a plan.

Example: Assume \$100,000 is unspent and available for a one-time transfer at June 30, 2022.

- a single transfer to Health Care Reserve \$100,000
- Pro-rate transfer 50% Health Care Reserve and 50% to Contingency Reserve (\$50,000 each fund)
- Pro-rate transfer among all funds by % noted in chart 11.85% to Health Care; 56.08% to Contingency Reserve; 26.46% to Special Education; 1.4% each to the remaining 4 Special Revenue funds.

Note: Based on current financial climate, without one time year end journal entries as a consideration for relief, the amount of unspent funds at the end of the fiscal year will be minimal if any. And any adjusting journal entries, will only be after careful consideration of the districts fiscal position as a whole.

Purpose of Unencumbered Cash Balances:



Recommendation for Board Motion:

“I move the board of education direct and allow administration to transfer unspent funds and/or make adjusting journal entries for allowable expenses, only if appropriate and not to the detriment of the district’s cash flow or other financial obligations, at year end in order to begin making progress toward re-establishing a contingency reserve fund and unencumbered cash balances in select funds at the recommended levels outlined in this enclosure, beginning with the 2021-2022 school year. Progress and year-end activity is reported to the board as a part of the budget presentation information each year.”

TIMELINE REVIEW



Closing of Schools

Procedures

Q. What procedures must we follow to close a school building that is being used for pupil attendance?

- A. The board of education of any school district may close any school building at any time the board determines that the building should be closed to improve the school system. The board may close the building by adopting a resolution to that effect and may close more than one school building in one resolution. The resolution must be adopted by a majority vote of the board of education and requires no other approval. K.S.A. 72-1431(b).

Hearing

Q. Do we have to hold a hearing before adopting the resolution?

- A. Yes. Prior to adopting a resolution closing any school building, the board must give notice of the hearing and hold a hearing on the proposal. K.S.A. 72-1431(c).

Notice of Hearing

Q. What must the notice contain?

- A. The notice of the hearing must include:
- The reasons for the proposed closing;
 - The name of any affected building;
 - The name of any school building to which students will be reassigned; and
 - The time, date and place of the public hearing to be held on the proposal. K.S.A. 72-1431(c).

Q. Do we have to publish the notice?

- A. Yes. The notice must be published at least once each week for two consecutive weeks in a newspaper of general circulation in the school district. The last publication must be at least 10, but not more than 20, days prior to the date of the public hearing. K.S.A. 72-1431(c).

School District Role at the Hearing

Q. What must we do at the hearing?

Closing of schools – Procedures to follow:

- A. A representative of the board must present the board's proposal for closing the school. Additionally, the board should hear testimony as to the advisability of the proposed closing. K.S.A. 72-1431(c).

After the Hearing

Q. What do we do after the hearing?

- A. Following the hearing and after considering the evidence submitted at the hearing, the board must determine whether the school building should be closed to improve the school system of the unified school district. If the board finds the school should be closed, it must adopt the resolution to close the school. If the board concludes the school should remain open, no further action is required. K.S.A. 72-1431(c).

Q. I thought patrons could circulate a petition and require an election on the issue?

- A. The procedures were changed by the 2002 Kansas Legislature. Prior to that time, school closings in Shawnee Mission or in school districts with enrollments of 1600 or less were subject to protest petition and an election. Those provisions were removed from law. Now all school districts can close buildings with a majority vote of the board.

Recommended Timeline

~if school closure is determined to be an option.



2022, January 5	BPEC Meeting
2022, January 10	Board of Education Meeting
2022, January 19	BPEC Meeting – Review Boundary scenarios - preliminary prioritization
2022, January 24	Board of Education Meeting – update board on scenarios to date
2022, January 26	BPEC Meeting – ideally building teacher staffing and boundaries items are moving forward and prioritized
2022, February 9	BPEC Meeting – Evaluation and discussion of areas of budget impacts
2022, February 14	Board of Education Meeting – School Closure scenarios vote to move ahead with hearings for proposed closure(s) A resolution to be approved for hearing date(s) Publish in LJ World by Feb 18 (Fri) – Publication 1 Publish in LJ World Feb 25 (Fri) – Publication 2
2022 February 23	BPEC Meeting
2022, February 28	Board of Education Meeting
2022, March 7	week of the School Closure Hearing(s) (Wednesday) There must be at least 10 days between publication 2 and the hearing, but cannot be more than 20 days (statute KSA 72-1431(c))
2022, March 9	BPEC Meeting
2022, March 14-18	USD497 Spring Break
2022, March 23	BPEC Meeting
2022, March 28	Board of Education Meeting - Results of School Closure Hearings shared with the Board.
2022, April 6	BPEC Meeting
2022, April 11	Board of Meeting – Board approves resolution to close a school(s) – at latest date.
2022, April 20	BPEC Meeting
2022, April 25	Board of Education Meeting
2022, May 4	BPEC Meeting
2022, May 9	Board of Education Meeting - Last day board of education can approve any reduction in force, if required
2022, May 18	BPEC Meeting – as needed
2022, May 20	Last day a teacher can be notified of reduction in force, if required. (statutory date)
2022, May 23	Board of Education Meeting



Questions and Answers
Dominos
Additional Sub-Committee Work

School Closure



Sub Committee	Proposal	Level	Questions About Proposal	Additional Information	Considerations	Comments
Elementary School	Close a School	Medium	What is going to be most impactful for the district over the long term to increase efficiency so we can redirect dollars to our priorities?	Facilities evaluation in terms of which ones best meet our needs in terms of efficiencies and meeting programmatic needs	Taking into account the history of what our district has experienced	Boundaries come first, as a result of the boundary change, budget impact is evaluated and savings and/or costs are identified as a result of the change. Long range look at enrollment projections, areas of growth, utilization of buildings are all part of the equation as to which buildings to consider. Several schools were discussed in BPEC sub-committees. Until scenarios are run, evaluation impacts cannot be done. Meetings to provide this information back to the next BPEC meeting are in motion.
Elementary School	Close a School	Medium	Are we considering revising boundaries so we can take another look at which schools might need to be closed?			
Elementary School	Close a School	Medium	What comes first, boundaries or cuts?			

Elementary Thresholds

Walking through the evolution Projections to Actual

Slide 24: Projections for 2021-2022 – Anticipated budget requirement determined during the Jan-June 2021 time frame for 2021-2022 budget

Slide 25: Based on SO66 enrollment, as of October 13 snapshot

Slide 26: Based on enrollment and staffing snapshot Jan 4, 2022

Slide 27: Projections for 2022-2023 – Anticipated budget requirement for elementary staffing under current thresholds formula

Slide 28: Introduction of impacts to elementary staffing requirements for 2022-2023, if move away from thresholds and calculate staffing on pure ratio.

Elementary Thresholds



ENROLLMENT AND STAFFING SECTIONS - 2021-2022 SCHOOL YEAR - Where are we as of Current Date Jan 4 2022?

LOC	LOCATION	KDG			K SECTIONS (AUTO)			Sum of Sections(AUTO)			KENROLL (TYPE)			1ST			1ST SECTIONS (AUTO)			Sum of Sections(AUTO)			1ST ENROLL (TYPE)			2ND			2ND SECTIONS (AUTO)			Sum of Sections(AUTO)			2ND ENROLL (TYPE)			3RD			3rd SECTIONS (AUTO)			Sum of Sections(AUTO)			3RD ENROLL (TYPE)			4TH			4TH SECTIONS (AUTO)			Sum of Sections(AUTO)			4TH ENROLL (TYPE)			5TH			5TH SECTIONS (AUTO)			Sum of Sections(AUTO)			5TH ENROLL (TYPE)			TOTAL ENROLL (AUTO)			Total From Sections (AUTO)			TK2	T3	T45	BASE SECTIONS - SO66	Actual 21-22 Sections (TYPE) 10/13/2021	Diff Over/Staffed
10	BROKEN ARROW ELEMENTARY	21	22	0	2	43	45	23	23	0	2	46	45	17	17	0	2	34	35	22	23	0	2	45	45	23	24	0	2	47	47	23	24	0	2	49	49	21	21	0	2	42	42	283	283	25	27	30	12	12	0																																		
12	CORDLEY ELEMENTARY	21	22	0	2	43	43	23	24	0	2	47	47	27	28	0	2	55	55	24	23	0	2	47	47	24	25	0	2	49	49	21	21	0	2	42	42	283	283	25	27	30	12	14	(2)																																								
13	DEERFIELD ELEMENTARY	17	17	17	4	69	69	21	21	22	3	64	64	21	21	21	4	84	84	25	26	26	3	77	77	23	24	24	4	95	95	25	25	25	3	75	75	464	464	25	27	30	21	21	0																																								
16	HILLCREST ELEMENTARY	20	20	21	3	61	61	18	18	19	3	55	55	19	19	20	3	58	58	19	19	19	3	57	57	28	28	0	2	56	56	27	28	0	2	55	55	342	342	25	27	30	16	18	(2)																																								
18	PRAIRIE PARK ELEMENTARY	21	22	22	3	65	65	19	19	19	3	57	57	22	22	22	3	66	66	24	24	24	3	72	72	19	19	19	3	57	57	18	18	18	3	54	54	371	371	25	27	30	18	18	0																																								
20	NEW YORK ELEMENTARY	13	13	0	2	26	26	15	16	0	2	31	31	13	14	0	2	27	27	19	19	0	2	38	38	17	17	0	2	34	34	16	17	0	2	33	33	189	189	25	27	30	12	12	0																																								
21	PINCKNEY ELEMENTARY	16	16	0	2	32	32	15	16	0	2	31	31	19	19	0	2	38	38	15	16	0	2	31	31	16	16	0	2	32	32	28	0	0	1	28	28	192	192	25	27	30	11	12	(1)																																								
23	SCHWEGLER ELEMENTARY	25	25	0	2	50	50	21	22	0	2	43	43	21	22	22	3	65	65	20	20	0	2	40	40	25	25	0	2	50	50	21	22	0	2	43	43	291	291	25	27	30	13	16	(3)																																								
24	SUNSET HILL ELEMENTARY	20	20	21	3	61	61	19	20	20	3	59	59	17	18	18	3	53	53	22	23	23	3	68	68	23	23	24	3	70	70	24	24	25	3	73	73	384	384	25	27	30	18	18	0																																								
26	WOODLAWN ELEMENTARY	19	19	0	2	38	38	15	16	0	2	31	31	18	19	0	2	37	37	15	16	0	2	31	31	17	18	0	2	35	35	29	0	0	1	29	29	201	201	25	27	30	11	12	(1)																																								
27	QUAIL RUN ELEMENTARY	18	18	19	4	74	74	19	20	20	3	59	59	21	21	21	3	63	63	22	22	23	3	67	67	24	24	25	3	73	73	24	24	25	3	73	73	409	409	25	27	30	19	19	0																																								
28	SUNFLOWER ELEMENTARY	20	21	21	4	83	83	24	24	24	3	72	72	20	20	21	3	61	61	19	20	20	3	61	61	19	20	24	4	94	94	24	25	25	3	74	74	463	463	25	27	30	21	23	(2)																																								
29	LANGSTON HUGHES ELEMENTARY	21	22	22	3	65	65	21	21	20	4	82	82	19	20	20	3	59	59	26	26	27	3	79	79	22	22	23	3	67	67	27	27	28	3	82	82	434	434	25	27	30	19	20	(1)																																								
					36	710	712				34	677	676				35	700	701				34	731	731				34	759	759				30	706	704	4283	4283				203	215	(12)																																								
																																																General Fund	210																																				
																																														Title IIA	3																																						
																																													Total	213																																							
																																													Over	-2																																							

Elementary Thresholds

Correction to year label reference for FTE totals – 1/9/2021
 Update Deerfield 3rd to correct sections based on threshold of 27

ENROLLMENT AND STAFFING SECTIONS - 2022-2023 PROJECTED ENROLLMENT as of 1/4/2022																																																							
LOC	LOCATION	KDG		K SECTIONS (AUTO)		K ENROLL (TYPE)		1ST		1ST SECTIONS (AUTO)		1ST ENROLL (TYPE)		2ND		2ND SECTIONS (AUTO)		2ND ENROLL (TYPE)		3RD		3rd SECTIONS (AUTO)		3RD ENROLL (TYPE)		4TH		4TH SECTIONS (AUTO)		4TH ENROLL (TYPE)		5TH		5TH SECTIONS (AUTO)		5TH ENROLL (TYPE)		TOTAL ENROLL (AUTO)		TK2	T3	T45	BASE SECTIONS - Projected												
10	BROKEN ARROW ELEMENTARY	21	22	0	0	2	43	21	22	0	0	2	43	23	23	0	0	2	46	17	17	0	0	2	34	22	23	0	0	2	45	23	23	0	0	2	46	257	25	27	30	12													
12	CORDLEY ELEMENTARY	20	21	0	0	2	41	20	21	0	0	2	41	23	23	0	0	2	46	26	27	0	0	2	53	24	24	0	0	2	48	24	25	0	0	2	49	278	25	27	30	12													
13	DEERFIELD ELEMENTARY	23	23	24	0	3	70	23	23	24	0	3	70	22	22	23	0	3	67	21	21	21	21	4	84	25	26	26	0	3	77	23	24	24	24	4	95	463	25	27	30	20													
16	HILLCREST ELEMENTARY	19	20	20	0	3	59	19	20	20	0	3	59	18	19	19	0	3	56	19	19	19	0	3	57	28	28	0	0	2	56	27	28	0	0	2	55	342	25	27	30	16													
18	PRAIRIE PARK ELEMENTARY	22	22	23	0	3	67	22	22	23	0	3	67	20	20	20	0	3	60	23	23	23	0	3	69	24	24	24	0	3	72	28	29	0	0	2	57	392	25	27	30	17													
20	NEW YORK ELEMENTARY	24	0	0	0	1	24	24	0	0	0	1	24	15	16	0	0	2	31	14	14	0	0	2	28	19	19	0	0	2	38	16	17	0	0	2	33	178	25	27	30	10													
21	PINCKNEY ELEMENTARY	18	18	0	0	2	36	18	18	0	0	2	36	15	15	0	0	2	30	19	19	0	0	2	38	15	16	0	0	2	31	17	17	0	0	2	34	205	25	27	30	12													
23	SCHWEGLER ELEMENTARY	23	23	0	0	2	46	23	23	0	0	2	46	21	22	0	0	2	43	22	22	23	0	3	67	22	22	0	0	2	44	26	27	0	0	2	53	299	25	27	30	13													
24	SUNSET HILL ELEMENTARY	19	19	20	0	3	58	19	19	20	0	3	58	20	20	21	0	3	61	25	26	0	0	2	51	21	22	22	0	3	65	23	23	24	0	3	70	363	25	27	30	17													
26	WOODLAWN ELEMENTARY	20	20	0	0	2	40	20	20	0	0	2	40	15	16	0	0	2	31	19	19	0	0	2	38	16	16	0	0	2	32	17	18	0	0	2	35	216	25	27	30	12													
27	QUAIL RUN ELEMENTARY	19	19	20	20	4	78	19	19	20	20	4	78	18	19	19	0	3	56	20	20	21	0	3	61	22	23	23	0	3	68	23	23	23	0	3	69	410	25	27	30	20													
28	SUNFLOWER ELEMENTARY	20	20	21	21	4	82	20	20	21	21	4	82	24	24	24	0	3	72	20	20	20	0	3	60	27	27	28	0	3	82	30	30	30	0	3	90	468	25	27	30	20													
29	LANGSTON HUGHES ELEMENTARY	22	22	22	0	3	66	22	22	22	0	3	66	21	21	21	21	4	84	20	20	20	0	3	60	26	26	26	0	3	78	23	23	23	0	3	69	423	25	27	30	19													
						34	710					34	710					34	683					34	700					32	736					32	755	4294				200													
																																												Target 2021-2022	200										
																																														Title II	3								
																																																Total Available for Staffing	203						
																																																		2021-2022 - General Fund	210				
																																																		2022-2023 - General Fund	200				
																																																						Decrease of Staff FTE	-10

Elementary Thresholds

Why is there such a large savings?

Projected Enrollment – Current Staffing
(revised 1/5/2022 DF Correction)

School	KD	1st	2nd	3rd	4th	5th	Total	Sections - Current Method	
10 BA	43	43	46	34	45	46	257	12	
12 CD	41	41	46	53	48	49	278	12	
13 DF	70	70	67	84	77	95	463	20	
16 HL	59	59	56	57	56	55	342	16	
18 PPK	67	67	60	69	72	57	392	17	
20 NY	24	24	31	28	38	33	178	10	
21 PK	36	36	30	38	31	34	205	12	
23 SW	46	46	43	67	44	53	299	13	
24 SH	58	58	61	51	65	70	363	17	
26 WD	40	40	31	38	32	35	216	12	
27 QR	78	78	56	61	68	69	410	20	
28 SF	82	82	72	60	82	90	468	20	
29 LH	66	66	84	60	78	69	423	19	
	710	710	683	700	736	755	4294	200	
<i>January 5 Calculations</i>									
	2021-2022 General Fund FTE							210	
	Savings FTE from in General Fund							-10	

EXAMPLE – Ratio/Threshold

School	Grades K-3	Threshold	Sections	Grades 4-5	Threshold	Sections	total Sections	Additional Reduction	
10 BA	166	23	8	91	25	4	12	0	
12 CD	181	23	8	97	25	4	12	0	
13 DF	291	23	13	172	25	7	20	0	
16 HL	231	23	11	111	25	5	16	0	
18 PPK	263	23	12	129	25	6	18	1	
20 NY	107	23	5	71	25	3	8	-2	
21 PK	140	23	7	65	25	3	10	-2	
23 SW	202	23	9	97	25	4	13	0	
24 SH	228	23	10	135	25	6	16	-1	
26 WD	149	23	7	67	25	3	10	-2	
27 QR	273	23	12	137	25	6	18	-2	
28 SF	296	23	13	172	25	7	20	0	
29 LH	276	23	12	147	25	6	18	-1	
	2803	127	1491	64	191	-9			
<i>January 5 Calculations</i>									
	2021-2022 General Fund FTE							210	
	Savings FTE from in General Fund							-19	

Even using a lower threshold for ratio calculation there is an additional 9 FTE savings. This is because with a ratio, the formula forces all class sizes to be closer to the threshold /ratio and creates similar class sizes in all schools. A function of the difference in formula calculation. (note added at time of Jan 9 revision to PowerPoint from Jan 5 BPEC Meeting – was discussed in BPEC meeting)