



# Administrative and Financial Services

**Presented By:**

**Ron Lankford ~ Deputy Commissioner,  
Financial and Administrative Services**

**Roger Dorson ~ Coordinator, School  
Administrative Services**

July 2015

Missouri Department  
of Elementary and Secondary Education

# School Calendar Options

1. A traditional calendar may be adopted which requires the school board to provide a minimum term of at least 174 days and 1,044 hours of instruction, 171.031.1, RSMo
  - a. Minimum required hours in a school day of 3 hours per Section 160.041.1, RSMo
  - b. Maximum possible hours in a school day of 7 hours per Section 171.031.7, RSMo
2. A calendar of less than 174 days may be adopted by the school board that provides a minimum of at least 1,044 hours of instruction, 171.029.1, RSMo
  - a. Minimum required hours in a school day of 4 hours per Section 160.041.1, RSMo
  - b. Maximum possible hours in a school day of 8 hours per Section 171.031.7, RSMo



# School Calendar Options

3. A calendar of 142 days (four days per week) may be adopted by the school board that provides a minimum of at least 1,044 hours of instruction, 171.031.1, RSMo
  - a. Minimum required hours in a school day of 4 hours per Section 160.041.1, RSMo
  - b. Maximum possible hours in a school day of 8 hours per Section 171.031.7, RSMo



# School Calendar

- There is a day requirement
  - Three calendar options that have been discussed
  - Districts cannot operate under hours only
- Districts will report the planned calendar to the department by August 15 of each year
- Once the type of calendar has been established by the district the number of days of planned attendance can't be changed
- Districts planned calendars will be used when determining if a district has gone the required number of days in a year



# School Calendar

- A school day ending before the minimum required hours on class time does not count toward the day requirement and the hours do not count toward the 1,044 hour requirement
  - The day is not a legal day
  - The hours and day do not count for state aid purposes
  - Hours are not reported as a part of the school district's calendar and the attendance hours are not reported for the ADA calculation for state aid purposes



# Summer School

- Separate from the regular school term
- Summer School is not required
- Section 167.227, RSMo, states “No pupil shall attend summer school classes in more than one district during any one summer.”
  - If a student attends summer school in more than one district the district that the student attended first will be the only district allowed to report the attendance hours for state aid



# Summer School

- In order for summer school attendance hours to be counted in the calculation for state aid the summer school program must be approved by the Department of Elementary and Secondary Education
- The summer school application must be submitted no later than May 1
- Summer School Handbook is available at <http://dese.mo.gov/sites/default/files/SummerSchoolHandbook.pdf>



# Relative Caregiver

- Section 431.058, RSMo
  - Signed notarized affidavit
  - Must be relative by blood, marriage, or adoption
  - Can make medical and educational decisions
  - Must reside with relative caregiver



# July Payment – Basic Formula

- July is not the most accurate payment of the fiscal year
- Payments will become more accurate as the year progresses and the district data becomes more accurate.



# Accuracy of Data

- Payment is more accurate as district data is more accurate.
- Timely and accurate reporting of Summer School Attendance Hours is important.
  - Effects the Formula WADA that is used to distribute funds to districts throughout the state.
- Estimated ADA



# July Payment – Proposition C

- Payment was based on the 2013-2014 Weighted Average Daily Attendance (WADA) that was used in the June Proposition C payment.
- The August Proposition C payment may use the 2014-2015 WADA.



# July Payment – Classroom Trust Fund (CTF)

- Payment was calculated using the 2014-2015 Average Daily Attendance (ADA) if the ADA was greater than zero
- If not greater than zero then the 2013-2014 ADA was used



# July Payment – Small Schools Grant

- Payment was calculated using the 2014-2015 Average Daily Attendance (ADA)



# July Payment - Transportation

- Payment was based on the June 2015 Transportation payment data and the FY15 Transportation allocation.
- The August and September payments will also use the June 2015 Transportation payment data.
- Updated data will be used beginning with the October or November payment.



# State Adequacy Target

- Average expenditures of perfect score Annual Performance Report districts
- 2009-2010 and prior years           \$6,117
- 2010-2011                                 \$6,124
- 2011-2012                                 \$6,131
- 2012-2013 – 2013-2014               \$6,716 (\$6,131 used)
- 2014-2015                                 \$6,580 (\$6,131 used)
- 2015-2016                                 \$6,580 (currently projecting \$6,110)
- Recalculated every 2 years



# HB 1689

**Notwithstanding any provision of law to the contrary, in any fiscal year during which the total formula appropriation is insufficient to fully fund the entitlement calculation of this section, the department of elementary and secondary education shall adjust the state adequacy target in order to accommodate the appropriation level for the given fiscal year.**

**In no manner shall any payment modification be rendered for any district qualified to receive payments under subsection 2 of this section based on insufficient appropriations.**



# Classroom Trust Fund (CTF)

- Gaming monies
- Part of revenue available to fund formula
- State funds to districts will show dollars from CTF and dollars from state GR
- Paid on first preceding year ADA



# Classroom Trust Fund

- Shall be spent at discretion of local school district
  - For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds.
  
- May be used for:
  - Teacher recruitment, retention, salaries
  - School construction, renovation, leasing
  - Technology, textbooks, instructional materials
  - School safety
  - Supplying additional funding for required programs



# Classroom Trust Fund

## 2014-2015

June 2014-2015 CTF was \$387.43 per 2013-2014 ADA

## Budgeting for 2015-2016

\$405 per 2014-2015 ADA

The state will only distribute funds that are actually collected into the Classroom Trust Fund



# Small Schools Grant

- \$10M distributed equal amount per ADA to Districts with prior year ADA  $\leq 350$
- \$5M will be distributed to districts with tax rates  $\geq \$3.43$  on a tax-rate-weighted ADA basis



# Small School Funding Estimate

## 2014-2015

June 2013-2014 Small Schools was:

- \$10,000,000 portion - \$270.7698 per ADA
- \$5,000,000 portion - \$156.6053 per tax rate weighted ADA

## Budgeting for 2015-2016

- \$10,000,000 portion - \$270 per ADA
- \$5,000,000 portion - \$156 per tax rate weighted ADA



# Proposition C

2014-2015

June 2014-2015 Proposition C - \$921.08 per  
2013-2014 WADA

Budgeting for 2015-2016

Estimate is \$939 per 2014-2015 WADA

Please bear in mind that the amount appropriated may or may not be the amount actually distributed.

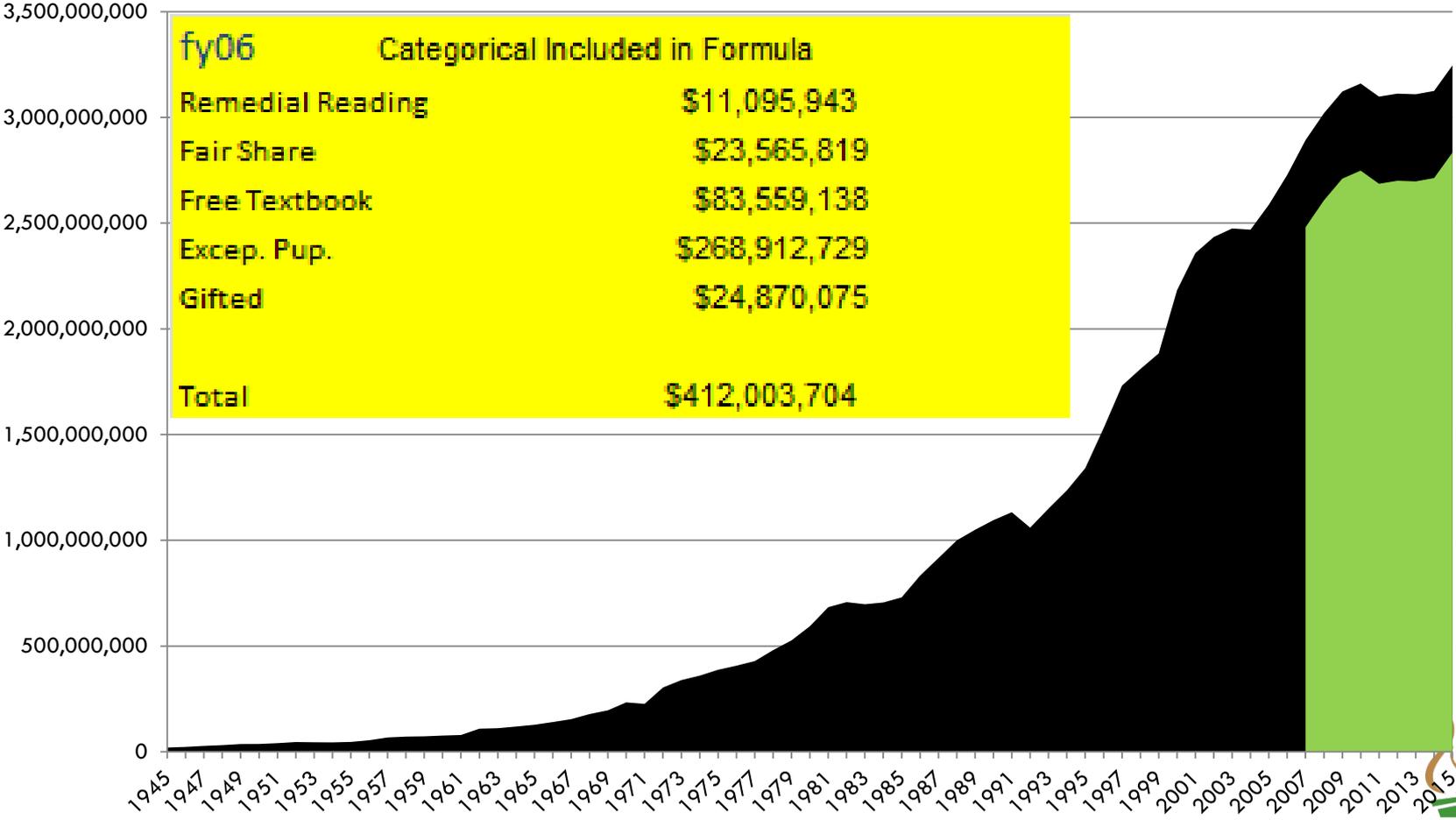


# Transportation

- The 2015-16 transportation appropriation is \$100,297,713, a decrease of \$15,000,000 from the appropriation that was used in the June 2015 calculation for state transportation aid
- This will be approximately 25% of allowable cost



# Missouri K-12 Funding History



# FY 15 & FY 16 Appropriations

FY 15 & FY 16 Appropriation Comparison	FY 15	FY 16	Change
Foundation	\$3,353,283,124	\$3,274,322,533	-\$78,960,591
Transportation	\$115,297,713	\$100,297,713	-\$15,000,000
Early Childhood Special Education	\$144,660,376	\$149,660,376	\$5,000,000
Vocational Education	\$50,069,028	\$50,069,028	\$0
Early Childhood Development	\$16,000,000	\$17,462,250	\$1,462,250
Adjustment for Surplus Revenue Fund Deletion		\$0	\$0
<b>Total</b>	<b>\$3,679,310,241</b>	<b>\$3,591,811,900</b>	<b>-\$87,498,341</b>

Appropriation Revenue Sources	FY 15	FY 16	Change
Outstanding Schools Trust Fund	\$835,818,636	\$836,800,062	\$981,426
General Revenue		\$2,077,623,840	\$2,077,623,840
State School Money Fund	\$2,186,646,636	\$184,499,735	-\$2,002,146,901
Lottery Proceeds Fund	\$128,116,772	\$127,018,453	-\$1,098,319
Classroom Trust Fund	\$353,112,706	\$343,456,910	-\$9,655,796
Missouri Senior Services Protection Fund	\$0		\$0
Early Childhood et. Al Fund (ECDEEC)	\$12,412,900	\$22,412,900	\$10,000,000
Surplus Revenue Fund	\$163,202,591		-\$163,202,591
<b>Total</b>	<b>\$3,679,310,241</b>	<b>\$3,591,811,900</b>	<b>-\$87,498,341</b>



# FY 15 Formula Distribution

FY 15 Appropriation including CTF	\$3,353,283,124
Surplus Revenue Shortfall	-\$163,202,591
Supplemental Appropriation	\$0
Net Appropriation Availability	\$3,190,080,533
Revenue Shortfall	
Less Current Restriction	\$0
Less Estimated CTF Shortfall	\$24,749,065
Less Estimated Lottery Funds	\$27,778,107
Less Estimated Other SSMF Shortfall	\$7,032,343
Funds Distributed FY 15	\$3,130,521,018



# FY 16 Formula Distribution Projection

<b>FY 16 Formula Appropriation</b>	<b>\$3,274,322,533</b>
<b>FY 15 Appropriation Minus Surplus Rev. Fund</b>	<b>\$3,190,080,533</b>
<b>Est. Foundation Approp Compared to FY 15</b>	<b>\$84,242,000</b>
<b>Estimated Revenue Shortfall</b>	
<b>Less Current Restriction</b>	<b>\$0</b>
<b>Less Estimated CTF Shortfall</b>	<b>\$17,093,268</b>
<b>Less Estimated Lottery Funds</b>	<b>\$30,000,000</b>
<b>Less Estimated Other SSMF Shortfall</b>	<b>\$7,032,343</b>
<b>Estimated Revenue for Formula Distribution</b>	
<b>Estimated Funds to Distribute FY 16</b>	<b>\$3,220,196,922</b>
<b>Estimated Funds to Distribute Compared to FY 15</b>	<b>\$89,675,904</b>



# Community Eligibility Program (CEP)

- Intended for high poverty schools
- Schools must have at least 40% of their students qualify through direct certification
- School district or buildings that elect CEP must allow all students to eat free
- Implemented as a pilot program in 2010 and expanded to other states through 2014
- Mandatory to be made available to school districts & local educational agencies in all states 2014-15



# Community Eligibility Program (CEP)

- If the district is participating in CEP the FRL count is a calculated number for the year in which the district is participating
- The count will be calculated using a percentage based on numbers reported by the district in the year prior to the district electing to participate in CEP
- The percentage is calculated by taking the FRL count and dividing by the ADA
- This percentage will be multiplied by the current year ADA to obtain the FRL count that will be used

