



# School Finance & Governance Update

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Financial and Administrative Services*

**October 22, 2021**

# Presentation Topics



- Budget Update
- Federal Relief Funding
- Attendance Reporting
- Emergency Waivers



**Budget Update**

# State Revenue Update



- FY 2022 collections as of October 19:

Individual Income Taxes	-15.0%
Sales Taxes	+20.3%
Corporate Income Taxes	-16.4%
All Other	+9.0%
<u>Refunds (deduct)</u>	<u>-10.1%</u>
Net General Revenue	-7.6% (approx. -\$261.5 M)

- Removing \$783.8 M in deferred FY20 revenue from FY21 translates into a net increase of 19.6% (+\$522 M)

# SAT, DVM and Threshold Percentages



State Adequacy Target (SAT) = \$6,375

Dollar Value Modifier (DVM) for can be viewed at

<http://dese.mo.gov/financial-admin-services/school-finance/data-reports>

## Threshold Percentages

	<b>FY 2021 &amp; FY 2022</b>	<b>FY 2023 &amp; FY 2024</b>
Free & Reduced-Price Lunch	29.45%	30.95%
Special Education (IEP)	12.83%	13.11%
Limited English Proficiency (LEP)	2.07%	2.29%



- FY 2022 funding impacted by FY 2021 attendance:
  - ▣ Prop. C, Classroom Trust Fund, Small Schools Grant
- § 163.021(4), RSMo. provides relief:

Whenever there has existed within the district an infectious disease, contagion, epidemic, plague or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed.

# Classroom Trust Fund



- Classroom Trust Fund is one funding source of Basic Formula
- Be careful not to double budget



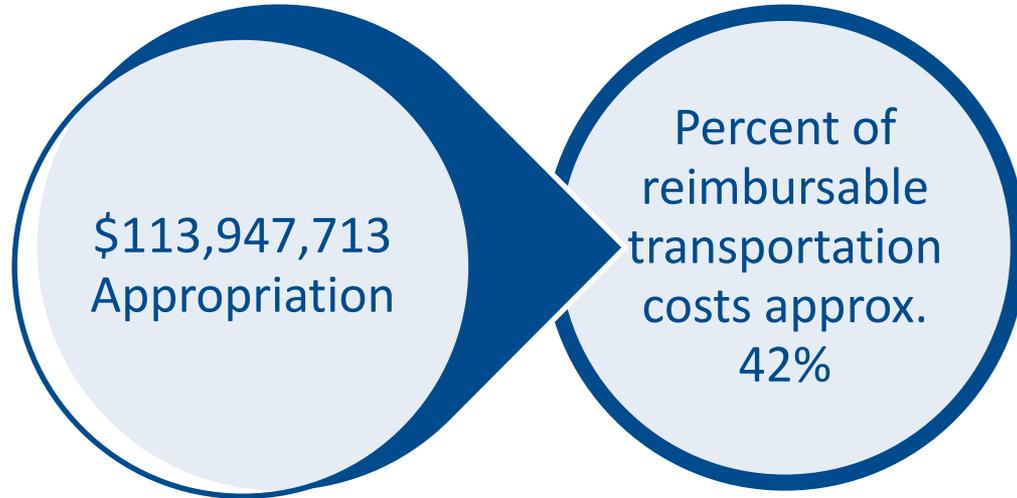
# FY 2022 Classroom Trust Fund



For every \$10 million shortfall in receipts, compared to the appropriation, the amount per ADA adjusts by -\$12 per ADA



Each \$10 million variance from the appropriation level impacts the amount per WADA by approximately \$11.



Transportation is paid on the prior year's ASBR data



## Basic Formula Calculation Tool

<http://dese.mo.gov/financial-admin-services/school-finance/calculation-tools>

## Finance Topics & Procedures

<http://dese.mo.gov/financial-admin-services/school-finance/finance-topics-procedures>

## School Finance Memos

<http://dese.mo.gov/financial-admin-services/school-finance/school-finance-memos>

## The State Auditor's Office Tax Rate Calculation

<https://auditor.mo.gov/property-tax-calculators>



# Federal Relief Funding

# COVID Relief Funds Summary



Grant	LEA Allocations	Grant Purposes	Current Status
Elementary & Secondary School Emergency Relief (ESSER I)	\$192,131,014	COVID Response	\$182,231,124 Distributed
Missouri Student Connectivity - Connections (ESSER I & GEER I)	\$20,399,380	Student Devices	\$15,273,686 Distributed
Transportation Supplement (GEER I)	\$15,258,661	Extra Transportation Costs	\$8,655,755 Distributed
Elementary & Secondary School Emergency Relief II (ESSER II)	\$784,055,062	COVID Response	\$276,463,417 Distributed
Governor's Emergency Education Relief II (GEER II)	\$12,145,405	CTE Programs	Grant Programs Released Aug. 31
Elementary & Secondary School Emergency Relief III (ESSER III)	\$1,762,124,659	COVID Response	State Application Approved Oct. 7 Awaiting Appropriation

# Current/Closed Grant Efforts



- ESSER I
- ESSER II
- GEER I – Transportation
- GEER I/ESSER I – Missouri Student Connectivity: Connections
- GEER II – Parent Reimbursement
- GEER II – Career Center Equipment & Enhancement
- GEER II – JAG Alternative School
- Missouri Postsecondary Advising
- Teacher Recruitment & Retention
- USDA Child Nutrition Emergency Operational Cost Reimbursements
- CARES K-12 Support
- Emergency Worker Childcare
- Student Connectivity: Access
- COVID-19 Response Supply Reimbursement
- Transportation for Meal Delivery



## Appropriations Needed

- ARP ESSER III
- ARP Homeless I
- ARP Homeless II
- ARP IDEA Part B
- ARP IDEA Part B Preschool
- ARP Summer Learning
- ARP Afterschool
- Instructional Resources



## Federal Relief Funds Webinar

October 22, 2021

1:00 pm – 2:30 pm

(Recording to be  
Distributed)





# Attendance Reporting



- Alternative Methods of Instruction § 171.033, RSMo.
  - ❑ Inclement weather, utility outage, contagious disease
  - ❑ LEAs must have an approved plan
  - ❑ Notify parents on the day of implementation
  - ❑ Limited to 36 hours per year

Note: AMI-X rule has expired



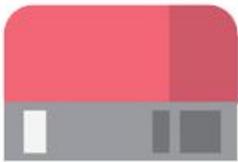
- Qualifies as Homebound
- Options to claim attendance
  - ❑ 5 hours one-on-one instruction
  - ❑ Live remote participation through video
  - ❑ Use of AMI methodology on an individual student basis (added 7/30/2021)



# Emergency Waivers



- Use of School Buses – Section 163.161.1, RSMo
- Retired Member of PSRS Working for a District — Sections 169.560.1 and .2, RSMo
- Retired Member of PEERS Working for a District — Section 169.660.2, RSMo



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