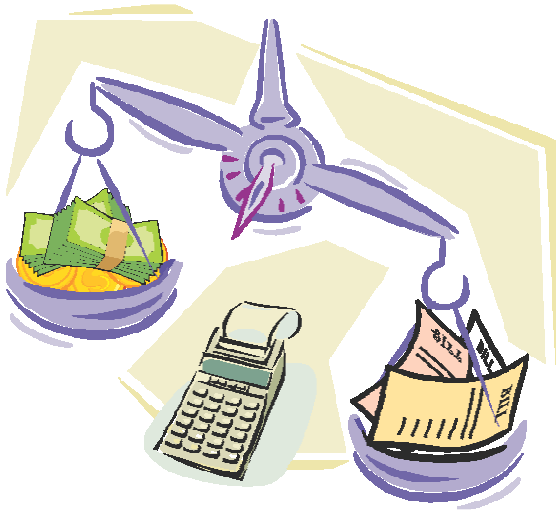


Budget Overview and Planning 2016-2017

Board Of Education
February 8, 2016





School District Funds

School District budgets are made up of various Funds.

General:

General Fund; Supplemental General Fund (LOB)

Special Revenue:

Adult Supplemental; Adult Basic Education, At Risk 4 Year; At Risk K-12; Bilingual Education; Capital Outlay; Contingency Reserve; Cost of Living; Drivers Training; Federal Funds; Food Service; Gifts and Grants; KPERS; Parents as Teachers; Professional Development; Special Reserve; Student Materials/Textbook; Student Activities; Summer School; Virtual Education

Debt Service:

Bond and Interest; Special Assessments



Operating Funds

Operating Funds are the General Fund and the Supplemental General Fund (LOB)

Included in the General and Supplemental General Funds are transfers, transfers for specific program expenditures. The specific program expenditures are required to be accounted for in a Special Revenue Fund and are included in budget review in order to fully understand where the district is spending its operating fund budgets.

General Funds

General Fund

Supplemental General Funds (LOB)

Special Revenue Funds – Supported by General Funds

Vocational Education Fund

Special Education Fund

Virtual Education Fund

Bilingual (ESL) Education Fund

At Risk 4 Year Old Fund

At Risk K-12 Fund

Professional Development Fund



Budget Expenditures

Budget Expenditures are classified according to a Uniform Accounting System set by the State of Kansas

The highest level of accounting is Fund, i.e. General Fund, Special Education, Virtual Education, etc.

The next level is function. Think of this as the “Who” or “What area” the spending is in. It is important when evaluating expenditures of a district to understand what the function definition is.

1000 – Instruction includes Classroom Teachers, Instructional Para-Educators, Coaches, Club Sponsors

Activities dealing directly with the interaction between teachers and students

When you hear “ more money needs to get to the classroom” this is the only function the % is based on

2100 – Student Support includes Attendance and Social Workers, Guidance Services, Health Services, Psychologist Services, Speech Language Services, Occupational Therapy and Physical Therapy Services

Activities designed to assess and improve the well-being of students and to supplement the teaching process

2200 – Instructional Support includes Improvement of Instruction and Curriculum Development, Library Media Services, Instruction Related Technology, Professional Development, Academic Assessment Services

Activities associated with assisting instructional staff with content and process of providing learning experiences for students



Budget Expenditures

- 2300 – General Administration includes the Superintendent Office, Board of Education, Board Clerk, Board Treasurer, Staff Relations and Negotiations, Election Services
Activities concerned with establishing and administering policy for operating the District
- 2400 – School Administration and Support includes Principals, Assistant Principals, Athletic Directors, support staff
Activities concerned with directing and managing the operation of a School
- 2500 – Central Services includes Business, Warehouse, Printing, Public Information/Communications, Payroll, Human Resources and Recruiting, Staff Wellness, Administrative Technology Services
Activities that support other administrative and instructional functions of the school district.
- 2600 – Operations and Maintenance includes F&O Staff, Custodians, Maintenance, Grounds, Vehicle upkeep, Safety and Security
Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping grounds, buildings and equipment in working condition
- 2700 – Student Transportation includes getting students to and from school, activity trips, mid-day trips
Activities Concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school and trips to and from school activities



Budget Expenditures

Fund Included in Operating Budgets:

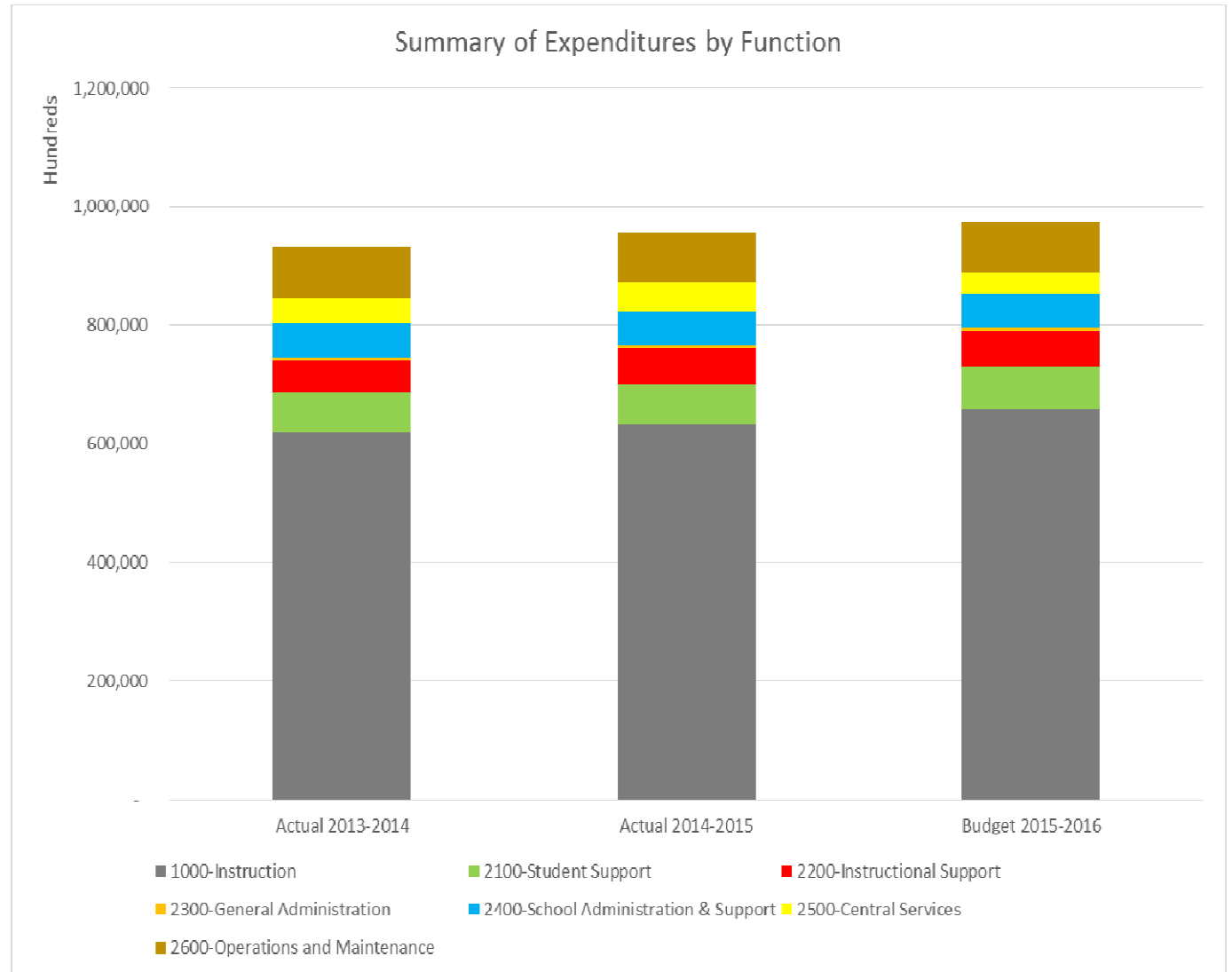
General Fund, Supplemental General Funds (LOB), Vocational Education, Special Education, Virtual Education, Bilingual Education, At Risk 4Year, At Risk K-12, Professional Development

Operating Budgets - Expenditures						
Summary of Expenditures	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016
1000-Instruction	61,916,888	63,278,277	65,762,165	63.4%	62.5%	64.2%
2100-Student Support	6,672,205	6,808,039	7,187,063	6.8%	6.7%	7.0%
2200-Instructional Support	5,433,470	5,971,535	6,017,851	5.6%	5.9%	5.9%
2300-General Administration	599,061	553,257	589,185	0.6%	0.5%	0.6%
2400-School Administration & Support	5,637,564	5,732,289	5,780,069	5.8%	5.7%	5.6%
2500-Central Services	4,242,594	5,025,732	3,687,245	4.3%	5.0%	3.6%
2600-Operations and Maintenance	8,598,674	8,457,205	8,456,803	8.8%	8.3%	8.3%
2700-Student Transportation	4,601,800	4,866,055	4,895,060	4.7%	4.8%	4.8%
5200-Transfer to Contingency	-	598,912	-	0.0%	0.6%	0.0%
	97,702,255	101,291,302	102,375,441	100.0%	100.0%	100.0%
% of Operating dollars supporting students in the classroom - General/LOB Supported				86.2%	85.6%	87.6%
***% of Operating Dollars supporting students in the Classroom - All District Funds Except Capital Expenses and Bond and Interest				87.51%	86.81%	
**State Average				85.19%	85.08%	
<i>** KSDE Website on Operating Expenditures as defined by US Census Bureau (Source used by KASB for Infographic)</i>						



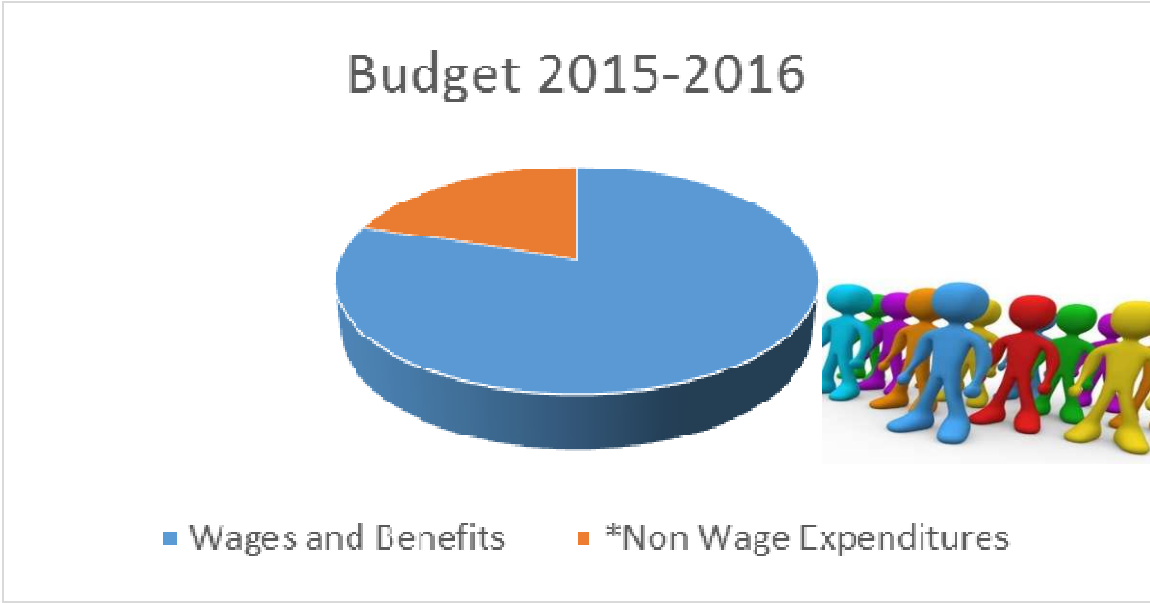
Budget Expenditures

Fund Included in Operating Budgets:
General Fund, Supplemental General Funds (LOB), Vocational Education, Special Education, Virtual Education, Bilingual Education, At Risk 4Year, At Risk K-12, Professional Development



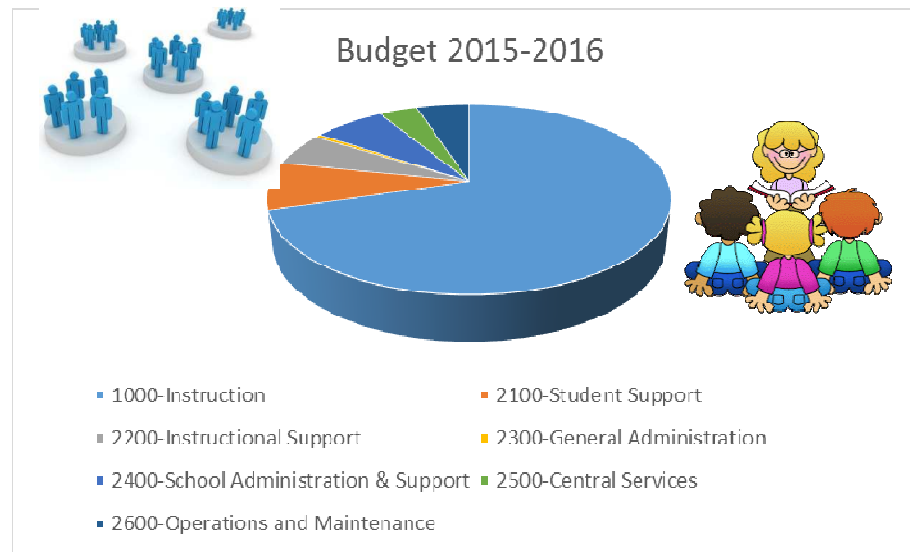
Operating Budgets - Wages vs. Non Wages						
Summary of Expenditures	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016
Wages and Benefits	80,626,029	81,857,646	81,877,779	82.5%	80.8%	80.0%
*Non Wage Expenditures	17,076,226	19,433,657	20,497,662	17.5%	19.2%	20.0%
	97,702,255	101,291,302	102,375,441	100.00%	100.00%	100.00%

**Teacher substitute costs in 2013-2014 were in Wages, the district now contracts those services and in 2014-2015 and 2015-2016 they are Non Wage Expenditures (contracted Services)*



Fund Included in Operating Budgets:
 General Fund, Supplemental General Funds (LOB), Vocational Education, Special Education, Virtual Education, Bilingual Education, At Risk 4Year, At Risk K-12, Professional Development

Wages and Benefits by Function						
Summary of Expenditures	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016
1000-Instruction	56,526,124	57,491,010	57,536,005	70.1%	70.2%	70.3%
2100-Student Support	6,565,019	6,536,163	6,572,062	8.1%	8.0%	8.0%
2200-Instructional Support	4,427,154	4,597,311	4,609,937	5.5%	5.6%	5.6%
2300-General Administration	470,639	454,378	430,235	0.6%	0.6%	0.5%
2400-School Administration & Support	5,512,985	5,569,353	5,612,653	6.8%	6.8%	6.9%
2500-Central Services	3,042,107	3,078,761	2,967,580	3.8%	3.8%	3.6%
2600-Operations and Maintenance	4,082,000	4,130,670	4,149,257	5.1%	5.0%	5.1%
	80,626,028	81,857,646	81,877,729	100.0%	100.0%	100.0%



Fund Included in Operating Budgets:
 General Fund, Supplemental General Funds (LOB), Vocational Education, Special Education, Virtual Education, Bilingual Education, At Risk 4Year, At Risk K-12, Professional Development

Revenues Sources for Operating Funds



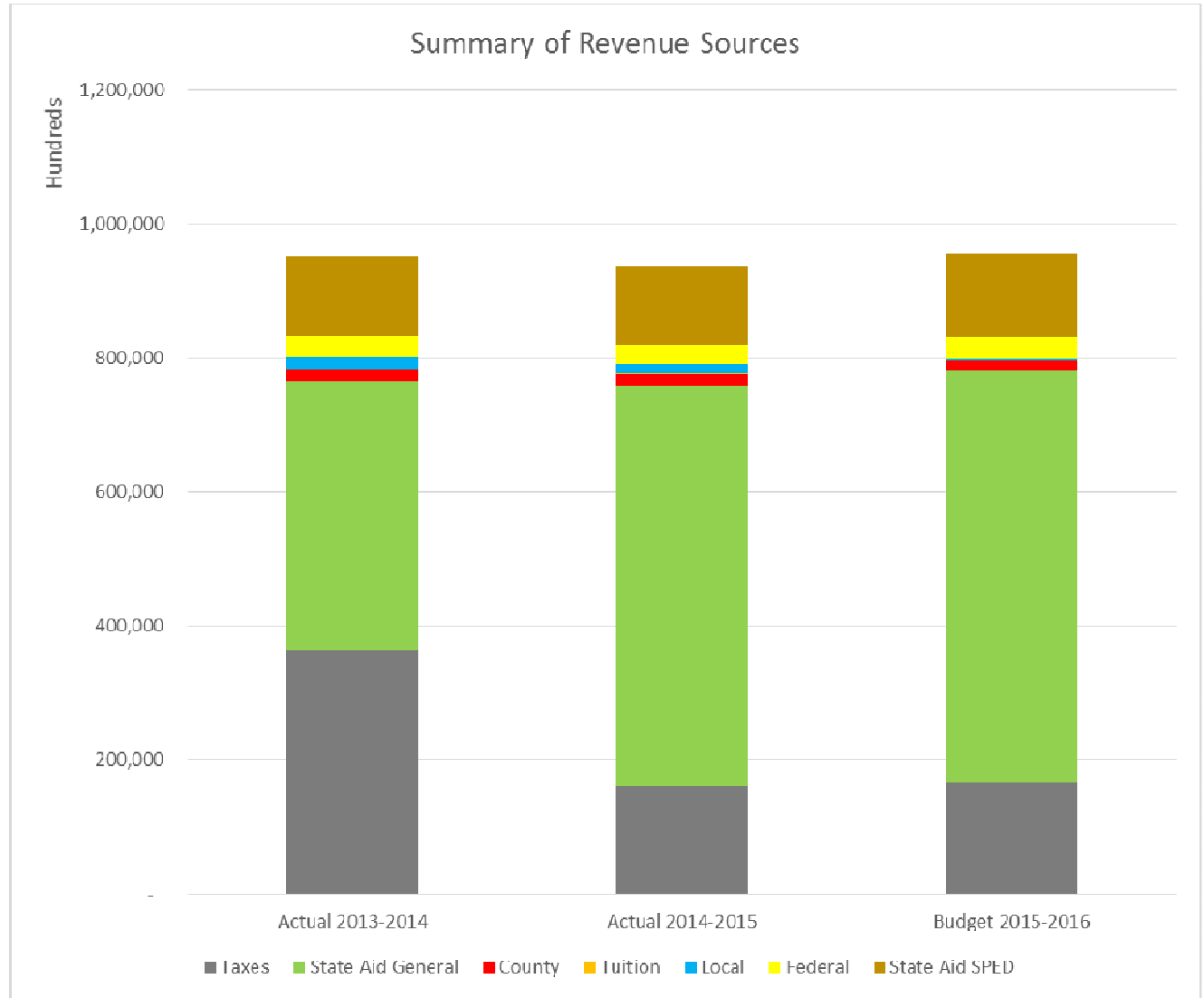
Operating Budgets - Revenue Sources						
Summary of Revenues	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016
Taxes	36,434,106	16,111,540	16,563,958	38.2%	17.2%	17.3%
State Aid General	40,144,430	59,862,771	61,618,065	42.1%	63.8%	64.4%
County	1,627,734	1,704,792	1,434,813	1.7%	1.8%	1.5%
Tuition	-	31,204	30,000	0.0%	0.0%	0.0%
Local	2,126,360	1,322,621	245,023	2.2%	1.4%	0.3%
Federal	2,900,035	2,874,920	3,135,343	3.0%	3.1%	3.3%
State Aid SPED	12,076,534	11,928,486	12,641,250	12.7%	12.7%	13.2%
	95,309,199	93,836,335	95,668,452	100.0%	100.0%	100.0%

Note: that in 2014-2015 the 20 Mill levy for General fund, those taxes began going straight to the State of Kansas. The state redirected those back to districts as State Aid changing how that is classified in School District Budgets.

Excludes KPERS – Not used for operating expenses sole pass thru for State’s share of Retirement



Revenues Sources for Operating Funds



Balancing Revenues and Expenditures

Revenues and Expenditures	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016
Revenues	95,309,199	93,836,335	95,668,452
Expenditures	97,702,255	101,291,302	102,375,441
(Deficit)/Surplus	(2,393,056)	(7,454,968)	(6,706,989)



Unencumbered Cash Balances



Revenues and Expenditures	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016
Revenues	95,309,199	93,836,335	95,668,452
Expenditures	97,702,255	101,291,302	102,375,441
(Deficit)/Surplus	(2,393,056)	(7,454,968)	(6,706,989)

Fund Descriptions	6/30/2013	6/30/2014	6/30/2015	6/30/2016
General Fund	31,901	-	-	-
LOB	2,299,539	1,791,388	1,094,854	750,000
Vocational	627,333	402,101	-	-
Special Education	9,687,795	8,904,131	7,071,335	5,000,000
Virtual	1,046,826	1,002,712	-	-
Professional Development	364,232	250,051	-	-
Bilingual	98,014	60,753	-	-
At Risk 4 Year	507,651	578,643	353,173	250,000
At Risk K-12	3,704,095	2,984,551	-	-
	18,367,386	15,974,330	8,519,362	6,000,000
Change in Balances		(2,393,056)	(7,454,968)	(2,519,362)

Reimbursements		1,200,000.00
Special Reserve Health		1,000,000.00
Subtotal		2,200,000.00
With Change is Fund Balances		4,719,362.00
Contingency Reserve Fund up to		1,987,627.18

Contingency Reserve Fund 7/1/2015 \$6,469,667

Budget Assumptions



- Block Grant Funding – Year 2
 - Funding levels will remain the same
 - Formulas within the block grant will remain the same, with the exception of virtual students the formula for these students adjusts in year 2 of the block grant
 - If enrollment remains the same there would be a net increase in virtual funding of approximately \$398,551
- Enrollment growth will occur- Estimated
 - Elementary increase projected to be 127
 - Middle School increase projected to be 13
 - High School increase projected to be 25
 - Total Increase of 165
 - Approximate funding increase due to over pro-ration 20 Mill Levy \$4,175
- Year 2 of New Facilities Funding (final year) – one time funds – same as 15-16
- Special Education Weighting remains outside the block grant
- Total New funding estimate for 2016-2017 \$402,726 (\$398,551+\$4,175)



Budget Planning for 2016-2017

Routine Budget Considerations:

- Enrollment Increase -- Current Staffing Ratio = Increase Staff FTE
- Health Benefits Rate Increase
- Salary Certified Staff, Classified Staff and Administration
- Utilities – Rate Adjustments, increase in square footage impact on costs
- Transportation – Contract COLA Increase
- Budget Evaluation by Departments and Division

Other Considerations:

- Staffing Ratio Configuration, can adjustments be made?
 - Program Evaluations/Course Offerings/School Schedules
- Continued use of one time funds, Cash Balances, for ongoing expenses – eventually there will be none
- Contingency Reserve Fund, what is “too low”
- Other??

Questions

