

# **USD# 497 Lawrence Public Schools**

**2015-2016  
Budget**



# Calendar of Board Action

August 10th, 2015 at 7:00pm  
ESDC 110 McDonald Drive

- *Budget Hearing 7:00pm*

## Following Budget Hearing

- *Approve Budget*  
*Total Budget Authority and Maximum Mill Levy*
- *Approve for publication the USD497  
Public Notice of Vote for the 2015-  
2016 Property Tax Rates*

## Final Budget Document

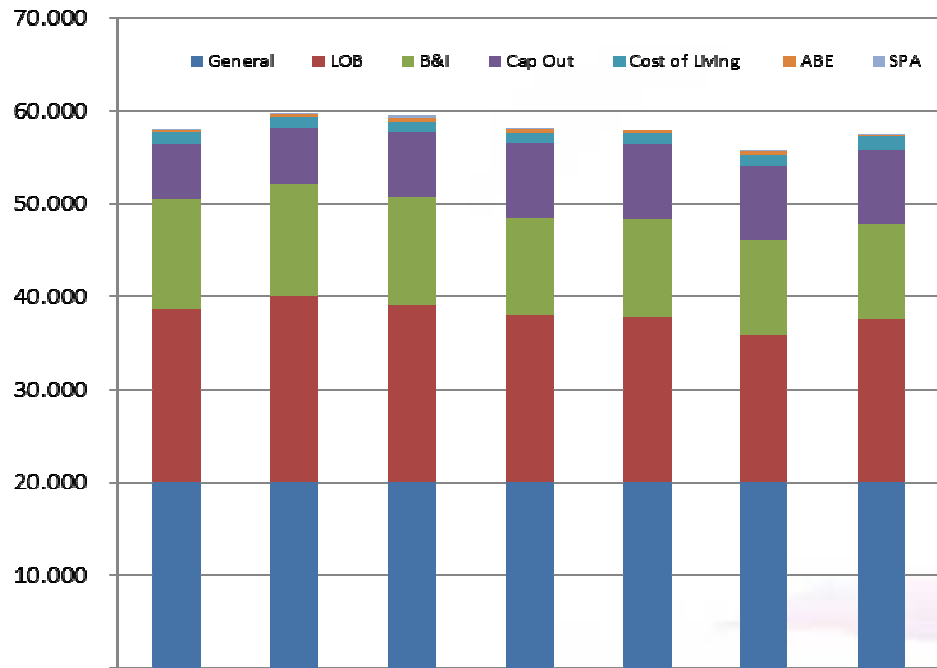
– *Due August 25, 2015 to County and KSDE*

*A copy of the final document will be provided to the  
Board of Education after the 25<sup>th</sup>.*



# Mill Levy History

7 Year Mill Levy Summary							
	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Estimate 2015-2016
General	20.000	20.000	20.000	20.000	20.000	20.000	20.000
LOB	18.695	19.927	18.992	17.939	17.836	15.897	17.584
B&I	11.723	12.149	11.700	10.577	10.539	10.208	10.195
Cap Out	5.970	5.952	6.999	7.952	7.972	7.902	8.000
Cost of Living	1.325	1.320	1.105	1.058	1.192	1.185	1.450
ABE	0.149	0.248	0.400	0.398	0.249	0.494	0.100
SPA	0.032	0.050	0.242	0.081	-	0.066	0.011
<b>Total</b>	<b>57.894</b>	<b>59.646</b>	<b>59.438</b>	<b>58.005</b>	<b>57.788</b>	<b>55.752</b>	<b>57.340</b>
Mill Levy Increase	0.495	1.752	(0.208)	(1.433)	(0.217)	(2.036)	1.588



NOTICE OF HEARING 2015-2016 BUDGET

The governing body of Unified School District 497 will meet on the 10th day of August, 2015 at 7:00pm, at 110 McDonald Drive, Lawrence KS, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at and will be available at this hearing.

The Amount of 2015 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2015-2016 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2013-2014 Actual		2014-2015 Actual		PROPOSED BUDGET 2015-2016		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2015 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	68,580,417	20.000	67,814,827	20.000	83,287,891	19,480,000	20.000
Supplemental General (LOB)	08	23,532,246	17.836	23,297,182	15.897	23,297,182	18,041,440	17.584
SPECIAL REVENUE								
Adult Education	10	369,775	0.249	363,184	0.494	700,000	102,600	0.100
Adult Supplemental Education	12	0		0		25,981		
Bilingual Education	14	670,813		708,836		2,250,000		
Virtual Education	15	5,626,694		4,893,204		6,000,000		
Capital Outlay	16	14,809,351	7.972	10,107,873	7.902	17,535,000	8,208,000	8.000
Driver Training	18	37,453		39,599		105,000		
Extraordinary School Program	22	0		0		0		
Food Service	24	4,643,819		4,826,463		6,000,000		
Professional Development	26	580,848		572,301		690,000		
Parent Education Program	28	166,084		183,685		229,115		
Summer School	29	16,845		22,752		222,549		
Special Education	30	21,968,600		23,202,956		25,500,000		
Vocational Education	34	1,759,735		2,028,327		2,500,000		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	10,144,933		10,816,486				
Federal Funds	07	2,143,676		2,780,759		2,488,032		
Gifts and Grants	35	263,011		379,907		1,317,884		
At Risk (4Yr Old)	11	511,103		523,889		710,000		
Cost of Living	33	1,290,500	1.192	1,290,500	1.185	1,609,073	1,501,798	1.464
At Risk (K-12)	13	5,745,637		4,847,974		5,000,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000

Fund—Continued	Code 99 Line	2013-2014 Actual		2014-2015 Actual		PROPOSED BUDGET 2015-2016		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2015 Tax to be Levied (6)	Est. Tax Rate* (7)
KPERS Special Retirement Contribution	51	7,024,817		7,115,475		9,001,076		
Contingency Reserve	53	405,303		273,902				
Textbook & Student Material Revolving	55	944,416		1,345,657				
Activity Fund	56	1,608,785		1,689,224				
Tuition Reimbursement Fund	57	0		0		0		
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	10,399,290	10.539	10,797,475	10.208	12,598,745	10,459,955	10.195
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	67,689	0.000	83,952	0.066	260,000	11,331	0.011
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES**</b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	<b>100</b>	<b>183,311,840</b>	<b>57.788</b>	<b>180,006,389</b>	<b>55.752</b>	<b>201,327,528</b>	<b>57,805,124</b>	<b>57.354</b>
Less: Transfers	105	42,713,426	xxxxxx	39,331,681	xxxxxx	50,057,933	xxxxxxxx	xxxxxxx
<b>NET USD EXPENDITURES</b>	<b>110</b>	<b>140,598,414</b>	<b>xxxxxx</b>	<b>140,674,708</b>	<b>xxxxxx</b>	<b>151,269,595</b>	<b>xxxxxxxx</b>	<b>xxxxxxx</b>
<b>TOTAL USD TAXES LEVIED</b>	<b>115</b>	<b>56,334,035</b>	<b>xxxxxx</b>	<b>55,404,042</b>	<b>xxxxxx</b>	<b>57,805,124</b>	<b>xxxxxxxx</b>	<b>xxxxxxx</b>
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>56,334,035</b>		<b>55,404,042</b>		<b>57,805,124</b>		
Assessed Valuation - General Fund	128	\$937,696,549		\$957,231,832		\$974,000,000		
Assessed Valuation - All Other Funds	130	\$992,393,634		\$1,011,671,408		\$1,026,000,000		
Outstanding Indebtedness, July 1		2013		2014		2015		
General Obligation Bonds	135	57,115,000		85,775,000		114,275,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	8,189,056		10,162,843		6,297,062		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>65,304,056</b>		<b>95,937,843</b>		<b>120,572,062</b>		

\* Tax Rates are expressed in Mills

\*\* Sponsoring District Only

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 President

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 Clerk of the Board

USD 497 PUBLIC NOTICE OF VOTE

2015-16 PROPERTY TAX RATES

2-YEAR PROPERTY TAX REVIEW

(Excluding General Fund, Bond and Interest, No-Fund Warrants, and Temporary Note)

Fund	2014-15		2015-16		Percent Increase Over Prior Year
	Amount Levied	Rate	Amount Levied	Rate	
1. Supplemental General	16,082,540	15.897	18,041,440	17.584	12.18%
2. Adult Education	499,766	0.494	102,600	0.100	-79.47%
3. Capital Outlay	7,994,227	7.902	8,208,000	8.000	2.67%
4. Special Liability Expense	0	0.000	0	0.000	0.00%
5. School Retirement	0	0.000	0	0.000	0.00%
6. Extraordinary Growth	0	0.000	0	0.000	0.00%
7. Cost of Living	1,198,831	1.185	1,501,798	1.464	25.27%
8. Declining Enrollment	0	0.000	0	0.000	0.00%
9. Special Assessment	66,770	0.066	11,331	0.011	-83.03%
10. TOTAL	25,842,134	25.544	27,865,169	27.159	7.83%

NOTE: Publication in the local newspaper is required if Line 10 is over 1.6 percent.

Required by KSA 79-2925b

BOARD OF EDUCATION VOTE

Approved  Disapproved

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Clerk of the Board



# Questions?

Motion to approve the 2015-2016 Budget and mill levy as noted on the state budget document form Code 99 and approve for publication the USD497 Public Notice of vote for the 2015-2016 Property Tax Rates.

Final Budget Document  
Due August 25, 2015 to County  
and KSDE

*A copy of the final document will be provided to the Board of Education after the 25<sup>th</sup>.*

