

Enrollment and Budget Update

October 12, 2015



Time Line Overview

- July/August 2015
 - Board of Education approved a budget for fiscal year 2015-2016
- September 21, 2015 and Superintendent's Report (SO66)
 - 1st revision of budget for 2015-2016 (under Block Grant – budget is impacted only by Virtual enrollment, FTE impacts State Over Pro-ration and New Facilities Weighting)
 - General Fund is impacted based on an “unofficial” enrollment count on the “official” count day as noted above.
 - The Supplemental General Fund is guaranteed to be what we published, and spending of that amount will only occur if all the local tax levy and promised state aid are received during 2015-2016
- October 2015
 - Certification of Final Mill Levy and Assessed Valuation
- February - April 2016
 - KSDE Audit of enrollment and other budget information is done during this time frame
- May 2016
 - Results of the KSDE audit and any budget impacts is provided for fiscal year ending June 30, 2016
- June 2016
 - Official KSDE Final Budget Letter for fiscal year ending June 30, 2016 is provided updating the district on all enrollment, special education funding that flows through the general fund and its impacts along with Adult Education/Virtual over the age of 19 and funding impacts (new).

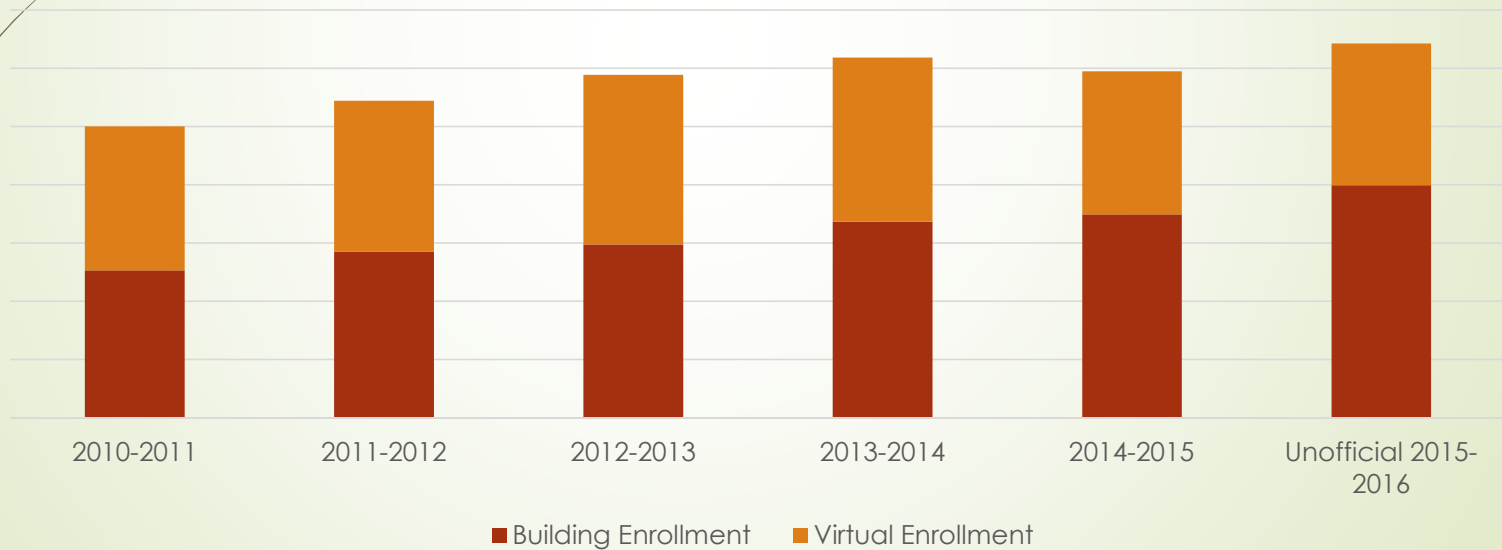


	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Unofficial 2015-2016
Building Enrollment	9,767	9,927	9,989	10,184	10,249	10,498
Virtual Enrollment	1,236	1,296	1,457	1,410	1,228	1,218
Total Enrollment	11,003	11,223	11,446	11,594	11,477	11,716

Does not include Diploma Completion or ECH



Enrollment History – Head Count



USD#497
Enrollment
9/21/2015

This chart does not include Juvenile Detention Center, Diploma Completion, Pre-K Special Education, 4 Year Old At Risk or Pre-K non special education

ELEMENTARY SCHOOL	KDG	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	9/21/2015	9/22/2014	Difference			
Broken Arrow	50	56	47	41	67	47	308	262	46			
Cordley	46	35	53	51	51	42	278	269	9			
Deerfield	88	83	101	88	87	76	523	531	-8			
Hillcrest	64	53	46	67	58	61	349	359	-10			
Kennedy	46	46	50	37	40	31	250	247	3			
Langston Hughes	77	89	80	78	99	89	512	549	-37			
New York	43	37	34	35	38	25	212	191	21			
Pinckney	35	44	37	41	34	34	225	233	-8			
Prairie Park	60	56	62	62	57	55	352	376	-24			
Quail Run	77	62	80	71	78	67	435	378	57			
Schwegler	76	75	62	57	66	50	386	418	-32			
Sunflower	91	65	85	83	80	87	491	490	1			
Sunset Hill	58	40	47	63	35	40	283	274	9			
Woodlawn	41	34	38	47	34	35	229	217	12			
TOTAL ELEMENTARY	852	775	822	821	824	739	4,833	4,794	39			
MIDDLE SCHOOL				Grade 6	Grade 7	Grade 8	Total	Total	Difference			
Liberty Memorial Central				177	164	148	489	450	39			
South				186	201	190	577	575	2			
Southwest				220	246	221	687	712	-25			
West				229	219	219	667	684	-17			
TOTAL MIDDLE SCHOOL				812	830	778	2,420	2,421	-1			
HIGH SCHOOL		Grade 9	Grade 10	Grade 11	Grade 12	Total	Total	Difference				
Free State		467	385	459	366	1,677	1,574	103				
Lawrence High		432	402	357	377	1,568	1,460	108				
TOTAL HIGH SCHOOL		899	787	816	743	3,245	3,034	211				
TOTAL ENROLLMENT KINDERGARTEN - GRADE 12							9/21/2015	9/22/2014	Difference			
							10,498	10,249	249			
LAWRENCE VIRTUAL K-8	KDG	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total	Total	Difference
	51	72	70	84	95	91	78	112	117	770	881	-111
LAWRENCE VIRTUAL HIGH SCHOOL				Grade 9	Grade 10	Grade 11	Grade 12	Total	Total	Difference		
				118	110	118	102	448	347	101		
TOTAL ENROLLMENT LAWRENCE VIRTUAL SCHOOL										9/21/2015	9/22/2014	Difference
										1,218	1,228	-10
TOTAL ALL LAWRENCE SCHOOLS										9/21/2015	9/22/2014	Difference
										11,716	11,477	239

2015-16 Elementary Class Sections as of 9.21.15

SCHOOL	KINDERGARTEN				GRADE 1				GRADE 2				GRADE 3				GRADE 4				GRADE 5				Total Enrollment	FTE Used (# of sections)	K-3 Threshold	4-5 Threshold	14-15 Sections	Change 14-15 to 15-16
Broken Arrow	25	25			19	19	18		24	23			20	21			23	22	22		24	23			308	14	25	30	13	1
Cordley	23	23			18	17			18	18	17		26	25			26	25			21	21			278	13	25	30	14	-1
Deerfield	22	22	22	22	21	21	21	20	21	20	20	20	22	22	22	22	29	29	29		26	25	25		523	23	26	31	24	-1
Hillcrest	22	21	21		18	18	17		23	23			23	22	22		20	19	19		21	20	20		349	17	25	30	18	-1
Kennedy	23	23			23	23			17	17	16		19	18			20	20			16	15			250	13	24	29	15	-2
Langston Hughes	20	19	19	19	23	22	22	22	20	20	20	20	26	26	26		25	25	25	24	23	22	22	22	512	23	26	31	23	0
New York	22	21			19	18			17	17			18	17			19	19			25				212	11	24	29	12	-1
Pinckney	18	17			22	22			19	18			21	20			17	17			17	17			225	12	25	30	13	-1
Prairie Park	20	20	20		19	19	18		21	21	20		21	21	20		19	19	19		28	27			352	17	25	30	17	0
Quail Run	20	19	19	19	21	21	20		20	20	20	20	24	24	23		26	26	26		23	22	22		435	20	26	31	18	2
Schwegler	26	25	25		19	19	19	18	21	21	20		19	19	19		22	22	22		25	25			386	18	25	30	21	-3
Sunflower	23	23	23	22	22	22	21		22	21	21	21	21	21	21	20	27	27	26		22	22	22	21	491	22	25	30	22	0
Sunset Hill	20	19	19		20	20			24	23			21	21	21		18	17			20	20			283	14	25	30	14	0
Woodlawn	21	20			17	17			19	19			24	23			17	17			18	17			229	12	25	30	12	0
Totals	852				775				822				821				824				739				4833	229			236	-7

Average Class Size - 9/21/2015							
SCHOOL	KINDERGARTEN	GRADE 1	GRADE 2	GRADE 3	GRADE 4	GRADE 5	Average
Broken Arrow	25.0	18.7	23.5	20.5	22.3	23.5	22.3
Cordley	23.0	17.5	17.7	25.5	25.5	21.0	21.7
Deerfield	22.0	20.8	20.2	22.0	29.0	25.3	23.2
Hillcrest	21.3	17.7	23.0	22.3	19.3	20.3	20.7
Kennedy	23.0	23.0	16.7	18.5	20.0	15.5	19.4
Langston Hughes	19.3	22.3	20.0	26.0	24.8	22.3	22.4
New York	21.5	18.5	17.0	17.5	19.0	25.0	19.8
Pinckney	17.5	22.0	18.5	20.5	17.0	17.0	18.8
Prairie Park	20.0	18.7	20.7	20.7	19.0	27.5	21.1
Quail Run	19.3	20.7	20.0	23.7	26.0	22.3	22.0
Schwegler	25.3	18.8	20.7	19.0	22.0	25.0	21.8
Sunflower	22.8	21.7	21.3	20.8	26.7	21.8	22.5
Sunset Hill	19.3	20.0	23.5	21.0	17.5	20.0	20.2
Woodlawn	20.5	17.0	19.0	23.5	17.0	17.5	19.1
Average	21.4	19.8	20.1	21.5	21.8	21.7	21.1

Total Sections 9/21/2015							
SCHOOL	KINDERGARTEN	GRADE 1	GRADE 2	GRADE 3	GRADE 4	GRADE 5	Sections
Broken Arrow	2	3	2	2	3	2	14
Cordley	2	2	3	2	2	2	13
Deerfield	4	4	5	4	3	3	23
Hillcrest	3	3	2	3	3	3	17
Kennedy	2	2	3	2	2	2	13
Langston Hughes	4	4	4	3	4	4	23
New York	2	2	2	2	2	1	11
Pinckney	2	2	2	2	2	2	12
Prairie Park	3	3	3	3	3	2	17
Quail Run	4	3	4	3	3	3	20
Schwegler	3	4	3	3	3	2	18
Sunflower	4	3	4	4	3	4	22
Sunset Hill	3	2	2	3	2	2	14
Woodlawn	2	2	2	2	2	2	12
Total Sections	40	39	41	38	37	34	229

2015-2016 Enrollment and Staffing 9-21-2015

SCHOOL	K	1st	2nd	3rd	4th	5th	15-16 Projected	15-16 Actual	Difference	14-15 Projected	14-15 Actual	Difference
Broken Arrow	50	56	47	41	67	47	268	308	40	270	262	(8)
Cordley	46	35	53	51	51	42	263	278	15	298	269	(29)
Deerfield	88	83	101	88	87	76	524	523	(1)	510	531	21
Hillcrest	64	53	46	67	58	61	356	349	(7)	364	359	(5)
Kennedy	46	46	50	37	40	31	254	250	(4)	252	247	(5)
Langston Hughes	77	89	80	78	99	89	526	512	(14)	520	549	29
New York	43	37	34	35	38	25	194	212	18	200	191	(9)
Pinckney	35	44	37	41	34	34	241	225	(16)	242	233	(9)
Prairie Park	60	56	62	62	57	55	384	352	(32)	392	376	(16)
Quail Run	77	62	80	71	78	67	401	435	34	391	378	(13)
Schwegler	76	75	62	57	66	50	424	386	(38)	427	418	(9)
Sunflower	91	65	85	83	80	87	490	491	1	474	490	16
Sunset Hill	58	40	47	63	35	40	271	283	12	294	274	(20)
Woodlawn	41	34	38	47	34	35	213	229	16	238	217	(21)
Total Elementary	852	775	822	821	824	739	4,809	4,833	24	4,872	4,794	(78)
SCHOOL	6th	7th	8th									
Central MS	177	164	148				536	489	(47)	485	450	(35)
South MS	186	201	190				575	577	2	619	575	(44)
Southwest MS	220	246	221				655	687	32	702	712	10
West MS	229	219	219				611	667	56	661	684	23
Total Middle	812	830	778				2377	2420	43	2467	2421	-46
SCHOOL	9th	10th	11th	12th								
Free State HS	467	385	459	366			1629	1,677	48	1545	1574	29
Lawrence HS	432	402	357	377			1545	1,568	23	1486	1460	(26)
Total High School	899	787	816	743			3174	3245	71	3031	3034	3
Total Enrollment							10,360	10,498	138	10,370	10,249	(121)

Weighted FTE Enrollment

Head count enrollment is used for staffing allocations but a weighted FTE is used for calculating budget.

FTE is full time equivalency conversion from head count

Although the formula has changed under the Block Grant, there are some FTE calculations that do impact funding.

- Virtual Education FTE Enrollment (block grant formula)
- General District FTE Enrollment (over-proration)
- New Facilities Weighting FTE (one-time funding)

Special Education Weighting FTE is outside of the block grant but impacts the general fund budget because it passes through the general fund and then is transferred out.

General Fund Legal Max Budget Authority Calculation Form 150 vs. Form 151

	2014-2015	Published 2015-2016	New General Operating Funds \$1,423,580	Revised 2015-2016	Revised New General Operating Funds \$1,350,030
General State Aid	49,042,124	48,823,571	(218,553)	48,823,571	(218,553)
State Aid – Over Proration		255,950	255,950	256,348	256,348
Cost of Living	1,290,420	1,609,073	318,653	1,609,073	318,653
Virtual Education State Aid	4,784,184	5,851,714	1,067,530	5,777,766	993,582
Special Education-Required to be transferred and used for SPED – Restricted Use	11,928,488	12,641,250		12,641,250	
KAMS (Fort Hays State University M&SA)	3,852	0		0	
KSDE Audit Adjustments	(2,925)	n/a		n/a	
Sub Total – Form 150 Legal Max General Fund	67,046,143	69,181,558		69,108,008	
Additional New Dollars Revised So66 –unaudited					(\$70,550)

General Fund Legal Max-Form 151

	2014-2015	2015-2016	New General Operating Funds \$1,423,580	Revised 2015-2016	Revised New General Funds \$1,350,030
General State Aid	49,042,124	48,823,571	(218,553)	48,823,571	(218,553)
State Aid – Over Proration		255,950	255,950	256,348	256,348
Cost of Living	1,290,420	1,609,073	318,653	1,609,073	318,653
Virtual Education State Aid	4,784,184	5,851,714	1,067,530	5,777,766	993,582
Special Education-Required to be transferred and used for SPED	11,928,488	12,641,250		12,641,250	
KAMS (Fort Hays State University M&SA)	3,852	0		0	
KSDE Audit Adjustments	(2,925)	n/a		n/a	
Sub Total – Form 150 Legal Max General Fund	67,046,143	69,181,558		69,108,008	
Supplemental General State Aid (LOB)– Required to be transferred and spent in the LOB (2014-2015 was supposed to be \$5,888,130)	4,768,517	4,203,557		4,203,557	
KPERS State Aid (State Contribution for State Retirement System – funds not available for operating expenses)	7,115,475	9,001,076		9,001,076	
New Facilities State Aid – (Temporary Funding-New Construction)		866,700		644,777	(221,923)
Interest on General Fund-Idle Funds – NEW – previously law required to be put in a special revenue fund, typically capital outlay.		5,000		5,000	
Student Tuition – used to be a Deduction of State Aid – no impact under SB7-becomes additional authority	22,474	30,000		30,000	
Total – Form 151 Legal Max General Fund	78,955,534	83,287,891		82,992,418	

What if we had used the old formula?

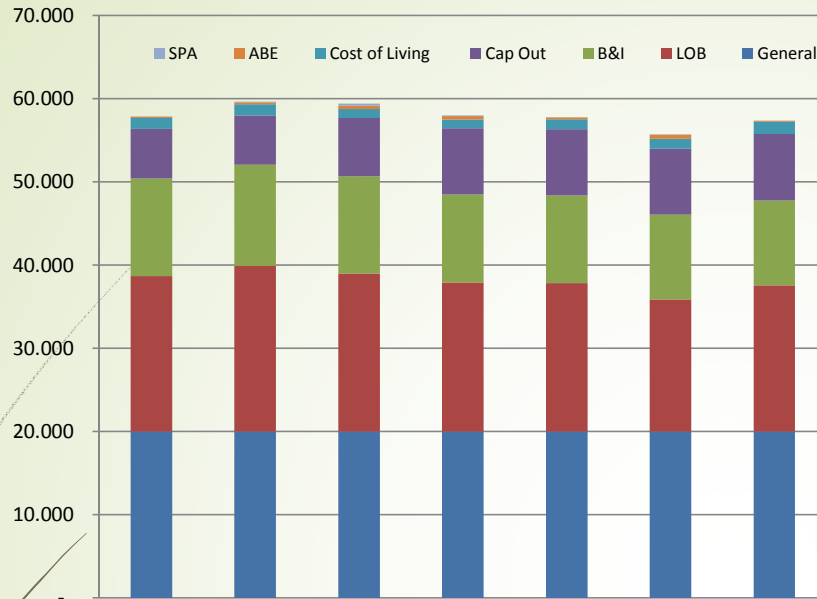
	2014-2015	2015-2016 Revised	2015-2016 Old Formula	Formula Difference Block over Old Formula
Total Funding General Fund Legal Max	67,046,143	69,108,008	68,772,594	335,414
Local Option Budget - Calculated	23,297,182	23,297,182	24,079,023	(781,841)
Total General Fund and LOB Legal Max	90,343,325	92,405,190	92,851,617	(446,427)
<i>Less Special Education</i>	(11,928,488)	(12,641,250)	(12,641,250)	
General and LOB Operating Less Special Education Pass Thru	78,414,837	79,763,940	80,210,367	
Over 2014-2015 General fund LESS SPED		1,349,103	1,795,530	446,427

USD#497 Assessed Valuation History



Fiscal Year	% Change	All levied Funds Except General	General Fund
1995-1996		424,089,901	
1996-1997	9.01%	462,290,621	
1997-1998*	9.26%	505,080,669	460,694,769
1998-1999	6.82%	539,510,476	492,733,951
1999-2000	8.70%	586,455,826	538,298,174
2000-2001	8.95%	638,952,561	589,359,582
2001-2002	8.42%	692,777,681	639,684,465
2002-2003	4.95%	727,084,435	675,176,016
2003-2004	6.66%	775,519,421	722,930,151
2004-2005	6.81%	828,305,451	774,263,189
2005-2006	7.93%	894,016,784	839,028,882
2006-2007	5.38%	942,153,126	885,892,867
2007-2008	3.35%	973,752,838	916,451,969
2008-2009	0.13%	975,007,225	917,605,285
2009-2010	-1.23%	963,038,628	904,943,774
2010-2011	0.59%	968,755,909	910,616,955
2011-2012	0.97%	978,187,698	919,687,576
2012-2013	0.76%	985,579,241	926,932,768
2013-2014	0.69%	992,393,634	937,696,549
2014-2015	1.94%	1,011,671,408	957,231,832
2015-2016 ESTIMATE	1.42%	1,026,000,000	974,000,000

*The Homestead Act began in 1997, which reduces the assessed valuation for all residents by \$20,000. This applies only to the General Fund 20 mill levy.



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
Local Option Budget	18.695	19.927	18.992	17.939	17.836	15.897	17.584
Bond and Interest	11.723	12.149	11.700	10.577	10.539	10.208	10.195
Capital Outlay	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	1.464
Adult Basic Education	0.149	0.248	0.400	0.398	0.249	0.494	0.100
Special Assessment	0.032	0.050	0.242	0.081	-	0.066	0.011
Total	57.894	59.646	59.438	58.005	57.788	55.752	57.354
Mill Levy Increase		1.752	(0.208)	(1.433)	(0.217)	(2.036)	1.602

Balancing Resources and change of expenditures

Summary of Resources and Expenditures	Amount
2015-2016 new expenditures	2,416,628
2014-2015 expenditures "on going" expenditures in excess of new revenues	2,991,123
2013-2014 "on going" expenditures in excess of new revenues	1,786,214
New Budget Authority in 2015-2016	(1,350,030)
Budget Reductions made	(1,550,295)
Expenditures in excess of New Revenue Sources	\$ (4,293,640)
Planned use of Unencumbered Cash Balances or Reallocation of Funds	Amount
Cash Balance: Health Care Reserve Fund – Health Insurance Increase	584,962
Cash Balance: Forfeitures within Employer 403B Program	105,538
** Contingency Reserve Cash Balance	
Total Estimated use of Unencumbered Cash Balances over Current	690,500
(Deficit) Surplus	\$ (3,603,140)

** As year end closes some budgets will be over some will be under, at the July budget publication this will be updated for impact of current year expenditures and any carryover of on going expenses that will impact cash balances in addition to existing plan. In fiscal year 2014-2015 year end, special revenue cash balances were reduced \$4,700,168. Contingency Reserve Fund at July 1, 2015 has a balance of \$6,469,667

QUESTIONS

