

# Enrollment and Budget Update

March 12, 2018



# Time Line of Enrollment and Current Year Budget Impact



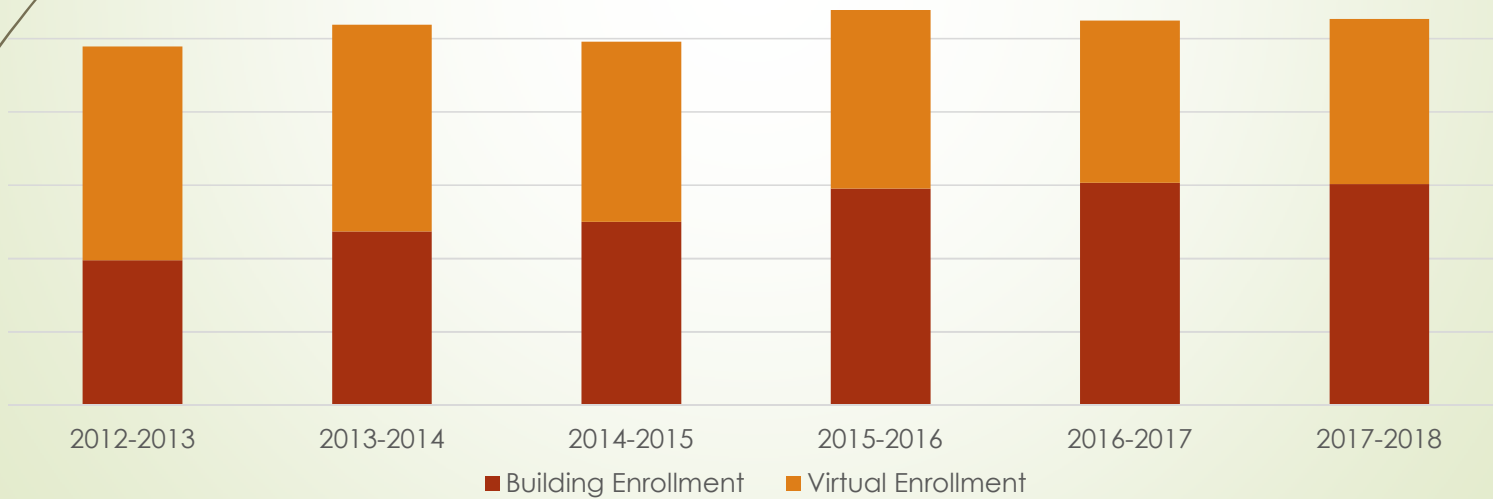
- July/August 2017
  - Board of Education approved a budget for fiscal year 2017-2018
- September 20, 2017 and Superintendent's Report (SO66)
  - 1<sup>st</sup> revision to published budget – actual enrollment and weightings instead of projections.
  - Beginning in 2017-2018:
    - Budget (2017-2018) is based on the 9/20/2016 audited enrollment FTE
    - Weightings are based on current year – audited
- October 2017
  - Certification of Final Mill Levy and Assessed Valuation
- December - April 2018
  - KSDE Audit of enrollment and other budget information is done during this time frame
    - Audited but not final until June 2018 Legal Max Letter. T
    - The audited FTE 9/20/2017 will be the enrollment used for planning 2018-2019 budget.
- June 2018
  - Official KSDE Final Budget Letter for fiscal year ending June 30, 2018 is provided updating the district on all enrollment, virtual state aid and special education funding that flows through the general .

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<b>Building Enrollment</b>	9,989	10,184	10,249	10,476	10,517	10,507
<b>Virtual Enrollment</b>	1,457	1,410	1,228	1,218	1,105	1,126
<b>Total Enrollment</b>	<b>11,446</b>	<b>11,594</b>	<b>11,477</b>	<b>11,694</b>	<b>11,622</b>	<b>11,633</b>

*Does not include Diploma Completion, ECH, Detention Center/Day School*

Source: KSDE Audit

### Enrollment History – Head Count



# USD#497 Headcount Enrollment 9/20/2017



## LAWRENCE PUBLIC SCHOOLS ENROLLMENT REPORT - Wednesday, September 20, 2017 -- AUDIT

ELEMENTARY SCHOOL	KDG	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	9/20/2017	9/20/2016	Difference
Broken Arrow	50	47	46	62	41	50	296	297	-1
Cordley	32	30	36	43	49	51	241	250	-9
Deerfield	81	79	72	66	97	85	480	484	-4
Hillcrest	47	48	59	46	44	62	306	327	-21
Kennedy	43	35	47	35	38	30	228	254	-26
Langston Hughes	76	82	88	90	86	86	508	523	-15
New York	34	41	40	29	42	36	222	215	7
Pinckney	45	36	40	45	40	41	247	234	13
Prairie Park	66	63	63	54	59	62	367	350	17
Quail Run	66	72	75	67	84	79	443	458	-15
Schwagler	67	65	77	63	62	50	384	406	-22
Sunflower	66	73	87	64	82	80	452	476	-24
Sunset Hill	70	69	70	53	59	62	383	343	40
Woodlawn	44	27	38	32	35	38	214	217	-3
<b>TOTAL ELEMENTARY</b>	<b>787</b>	<b>767</b>	<b>838</b>	<b>749</b>	<b>818</b>	<b>812</b>	<b>4,771</b>	<b>4,834</b>	<b>-63</b>

MIDDLE SCHOOL		Grade 6	Grade 7	Grade 8	Total	Total	Difference
Liberty Memorial Central		164	148	166	478	472	6
South		229	187	194	610	570	40
Southwest		233	195	217	645	654	-9
West		196	203	232	631	639	-8
TOTAL MIDDLE SCHOOL		822	733	809	2,364	2,335	29
HIGH SCHOOL	Grade 9	Grade 10	Grade 11	Grade 12	Total	Total	Difference
Free State	463	440	465	389	1,757	1,750	7
Lawrence High	426	389	406	394	1,615	1,598	17
TOTAL HIGH SCHOOL	889	829	871	783	3,372	3,348	24
TOTAL ENROLLMENT KINDERGARTEN - GRADE 12					9/20/2017	9/20/2016	Difference
					10,507	10,517	-10

LAWRENCE VIRTUAL K-8	KDG	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total	Total	Difference
	40	43	49	58	65	84	76	92	113	620	684	-64
			LAWRENCE VIRTUAL HIGH SCHOOL			Grade 9	Grade 10	Grade 11	Grade 12	Total	Total	Difference
						114	136	131	125	506	421	85
			TOTAL ENROLLMENT LAWRENCE VIRTUAL SCHOOL							9/20/2017	9/20/2016	Difference
										1,126	1,105	21
			TOTAL ALL LAWRENCE SCHOOLS							9/20/2017	9/20/2016	Difference
										11,633	11,622	11

MEMO Information 9/20/2017	
District K-12	79
Non Graded	87
Pre-K (IEP)	99
Pre-K (AR)	66
Pre K Non IEP	30
<b>Subtotal</b>	<b>361</b>
Schools	11,633
<b>Total</b>	<b>11,994</b>
<b>Total Per Audit</b>	<b>11,994</b>
<b>Audit</b>	<b>11,994</b>
JDC	36
<b>Total</b>	<b>12,030</b>

## Snapshot of 2017-2018 Projected Staffing Spring 2017

	Tk2	T3	T45
BROKEN ARROW ELEMENTARY	25	27	30
CORDLEY ELEMENTARY	25	27	30
DEERFIELD ELEMENTARY	26	28	31
HILLCREST ELEMENTARY	25	27	30
KENNEDY ELEMENTARY	24	26	29
LANGSTON HUGHES ELEMENTARY	26	28	31
NEW YORK ELEMENTARY	24	26	29
PINCKNEY ELEMENTARY	25	27	30
PRAIRIE PARK ELEMENTARY	25	27	30
QUAIL RUN ELEMENTARY	26	28	31
SCHWEGLER ELEMENTARY	25	27	30
SUNFLOWER ELEMENTARY	25	27	30
SUNSET HILL ELEMENTARY	25	27	30
WOODLAWN ELEMENTARY	25	27	30

PROJECTED ENROLLMENT																										SUNSET HILL ELEMENTARY			25	27	30		
																										WOODLAWN ELEMENTARY			25	27	30		
LOC	LOCATION	KA	KB	KC	KD	KE	1A	1B	1C	1D	1E	2A	2B	2C	2D	2E	3A	3B	3C	3D	3E	4A	4B	4C	4D	4E	5A	5B	5C	5D	5E	TOTAL ENROLL	PROJECTED 17-18 SECTIONS
10	BROKEN ARROW ELEMENTARY	26	26	0	0	0	21	21	0	0	0	20	20	0	0	0	19	18	18	0	0	21	21	0	0	0	23	22	0	0	0	276	13
12	CORDLEY ELEMENTARY	15	15	0	0	0	15	14	0	0	0	19	20	0	0	0	17	17	0	0	0	29	29	0	0	0	23	24	0	0	0	237	12
13	DEERFIELD ELEMENTARY	21	20	20	20	0	25	26	26	0	0	26	26	26	0	0	24	24	24	0	0	29	30	30	0	0	29	29	29	0	0	484	19
16	HILLCREST ELEMENTARY	18	19	19	0	0	17	18	18	0	0	20	19	19	0	0	27	26	0	0	0	23	23	0	0	0	21	20	20	0	0	327	16
19	KENNEDY ELEMENTARY	19	18	0	0	0	21	22	0	0	0	24	24	0	0	0	19	19	0	0	0	23	22	0	0	0	17	17	0	0	0	245	12
29	LANGSTON HUGHES ELEMENTARY	26	26	26	25	0	24	25	25	0	0	21	21	22	22	0	23	24	24	24	0	30	30	30	0	0	28	28	28	0	0	534	21
20	NEW YORK ELEMENTARY	20	20	0	0	0	19	18	0	0	0	23	22	0	0	0	15	15	0	0	0	16	16	0	0	0	18	18	0	0	0	220	12
21	PINCKNEY ELEMENTARY	24	24	0	0	0	16	16	0	0	0	19	20	0	0	0	21	21	0	0	0	20	20	0	0	0	22	22	0	0	0	245	12
18	PRAIRIE PARK ELEMENTARY	19	18	18	0	0	20	20	20	0	0	19	18	18	0	0	19	18	18	0	0	30	30	0	0	0	29	30	0	0	0	344	16
27	QUAIL RUN ELEMENTARY	24	25	25	0	0	25	25	25	0	0	25	26	26	0	0	23	22	22	0	0	30	29	29	0	0	25	25	25	0	0	456	18
23	SCHWEGLER ELEMENTARY	24	23	23	0	0	23	22	22	0	0	19	19	20	20	0	20	21	21	0	0	20	21	21	0	0	27	27	0	0	0	393	18
28	SUNFLOWER ELEMENTARY	20	21	21	21	0	25	25	25	0	0	22	22	22	22	0	22	23	23	0	0	28	27	27	0	0	26	27	27	0	0	476	20
24	SUNSET HILL ELEMENTARY	20	21	21	0	0	22	23	23	0	0	22	23	23	0	0	25	24	0	0	0	27	28	0	0	0	21	20	20	0	0	363	16
26	WOODLAWN ELEMENTARY	19	19	0	0	0	17	18	0	0	0	19	19	0	0	0	16	16	0	0	0	17	17	0	0	0	21	21	0	0	0	219	12
																												217					

Snap shot of elementary sections after actual enrollment – hot spots noted are before any contingency, Title 1 Support or At Risk Teacher Support is applied

ACTUAL ENROLLMENT SHIFTED - TEACHERS WERE MOVED AND CONTINGENCY PROJECTION OF 7 WAS NOT USED - IN THE END ONLY 2 WERE NEEDED

LOCATION	KA	KB	KC	KD	KE	1A	1B	1C	1D	1E	2A	2B	2C	2D	2E	3A	3B	3C	3D	3E	4A	4B	4C	4D	4E	5A	5B	5C	5D	5E	TOTAL Actual Enrollment	FINAL 17-18 SECTIONS on Actual Enrollment	Actual Teacher Elementary	Actual Teacher Elementary Base, Contingency, Title
BROKEN ARROW ELEMENTARY	25	25	0	0	0	23	24	0	0	0	23	23	0	0	0	21	21	20	0	0	21	20	0	0	0	25	25	0	0	0	296	13	13	0
CORDLEY ELEMENTARY	16	16	0	0	0	15	15	0	0	0	18	18	0	0	0	21	22	0	0	0	25	24	0	0	0	25	26	0	0	0	241	12	12	0
DEERFIELD ELEMENTARY	21	20	20	20	0	20	20	20	19	0	24	24	24	0	0	22	22	22	0	0	24	24	24	25	0	29	28	28	0	0	480	21	21	0
HILLCREST ELEMENTARY	23	24	0	0	0	24	24	0	0	0	20	20	19	0	0	23	23	0	0	0	22	22	0	0	0	31	31	0	0	0	306	14	15	1
KENNEDY ELEMENTARY	21	22	0	0	0	17	18	0	0	0	23	24	0	0	0	17	18	0	0	0	19	19	0	0	0	15	15	0	0	0	228	12	12	0
LANGSTON HUGHES ELEMENTARY	25	25	26	0	0	20	21	21	20	0	22	22	22	22	0	23	23	22	22	0	28	29	29	0	0	28	29	29	0	0	508	21	22	1
NEW YORK ELEMENTARY	17	17	0	0	0	20	21	0	0	0	20	20	0	0	0	14	15	0	0	0	21	21	0	0	0	18	18	0	0	0	222	12	12	0
PINCKNEY ELEMENTARY	22	23	0	0	0	18	18	0	0	0	20	20	0	0	0	23	22	0	0	0	20	20	0	0	0	20	21	0	0	0	247	12	13	1
PRAIRIE PARK ELEMENTARY	22	22	22	0	0	21	21	21	0	0	21	21	21	0	0	18	18	18	0	0	20	20	19	0	0	20	21	21	0	0	367	18	18	0
QUAIL RUN ELEMENTARY	22	22	22	0	0	24	24	24	0	0	25	25	25	0	0	23	22	22	0	0	28	28	28	0	0	26	26	27	0	0	443	18	18	0
SCHWEGLER ELEMENTARY	23	22	22	0	0	22	22	21	0	0	19	19	19	20	0	21	21	21	0	0	20	21	21	0	0	25	25	0	0	0	384	18	19	1
SUNFLOWER ELEMENTARY	22	22	22	0	0	24	24	25	0	0	22	22	22	21	0	21	21	22	0	0	28	27	27	0	0	26	27	27	0	0	452	19	19	0
SUNSET HILL ELEMENTARY	23	23	24	0	0	23	23	23	0	0	23	23	24	0	0	26	27	0	0	0	20	20	19	0	0	21	21	20	0	0	383	17	18	1
WOODLAWN ELEMENTARY	22	22	0	0	0	13	14	0	0	0	19	19	0	0	0	16	16	0	0	0	17	18	0	0	0	19	19	0	0	0	214	12	12	0
																																217	224	5

Additional at risk staffing support not noted in this chart/1.0 Hillcrest; 1.0 Pinckney; 1.0 Schwegler; 1.0 (2 paras) Woodlawn

# Weighted FTE Enrollment

Enrollment head count is used for staffing allocations and building per pupil budgets but a weighted FTE is used for calculating the district's legal max budget.

## **Base Enrollment FTE:**

A full time student is one enrolled and attending 360 minutes on 9/20. If a block schedule is used then the full week that includes the 20<sup>th</sup> is evaluated for minutes.

2017-2018 is based off audited enrollment FTE from 9/20/2016 (prior year), with kindergarten being counted 1.0 (per KSDE audited number) instead of .5FTE of funding

2018-2019 is based of audited enrollment FTE from 9/20/2017

Kindergarten is funded full time or pro-rated if attendance is less than 1.0

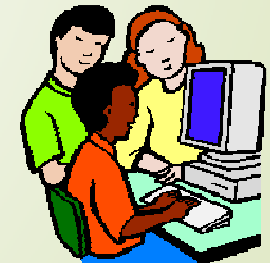


## Special Weightings:

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A cartoon illustration of a man with brown hair, wearing a yellow shirt and blue pants, sitting on a wooden chair and reading a large orange book. He has a surprised or excited expression with wide eyes and an open mouth. In front of him, four children are sitting on the floor in a circle, looking towards him. The children are wearing a green shirt, an orange shirt, a blue shirt, and a purple shirt. A single lit candle is placed on the floor among the children. The entire scene is set within a large, light brown oval shape on a white background.

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# Planned to Actual Comparison

	2016-2017 Actual	2017-2018 Audit
<b>LOCAL OPTION BUDGET</b>		
Legal Max Budget Authority	69,396,640	74,700,905
Calculated LOB	23,297,182	25,122,564
<b>TOTAL</b>	92,693,822	99,823,469
LOB Change from 2017-2018 Audit to Projected 2018-2019 Budget		7,129,647
One-Time Funding – New Facilities (this authority will go away)		(832,763)
On-Going Budget Authority Increase		6,296,884
Planned Budget Authority Increase		6,164,678
Additional authority over planned – towards deficit spending		132,206



Budget Considerations					
Description	Dept	FTE	Budget Addition or New Costs	Budget Reduction or New Resources	Comments
<b>Compensation Package for all employees</b>					
Compensation Package Certified	All		3,189,082		Net share of Health Fringe Benefit
Compensation Package Administration	All		348,758		Net share of Health Fringe Benefit
Compensation Package Classified	All		1,108,154		Net share of Health Fringe Benefit
Compensation Reclassification Study Implementation	All		248,000		
Health Fringe Benefit	All		422,346		4.3% increase in benefit premium
<b>Staffing Changes</b>					
Elementary Contingency FTE		2.00	116,814		Re-instate budget cut made for 2015-2016 from 8 back to 10
Secondary Contingency FTE		2.00	116,814		Re-instate budget cut made for 2015-2016 from 3 back to 5
Elementary -Teacher FTE		(2.00)		116,814	Due to Enrollment not Ratio Change
Midde School Teacher - FTE		(8.55)		499,380	Due to Enrollment And Ratio Change by 1
High School Teacher - FTE		(3.20)		186,902	Due to Enrollment And Ratio Change by 1
ESL FTE		(0.20)		11,681	Due to Enrollment not Ratio Change
Data Analyst		(1.00)		52,486	
HR Specialist		(1.00)		49,677	
Warehouse Driver		(1.00)		42,100	
F&O Supervisor of Grounds		(1.00)		72,660	
F&O Grounds Position		(1.00)		41,062	
F&O Position		(1.00)		55,090	
Director High School		1.00	108,238		
Director Middle School		1.00	115,264		
Director Elementary		1.00	108,238		
Director of Adult Education		(1.00)		108,238	
Principal Adult Education		1.00	98,237		
Director, Assistant Adult Education		(0.30)		34,796	
Chief Operations Officer		1.00	168,872		
Assistant Superintendent Teaching and Learning		(1.00)		138,089	
Additional Days Reduction between TOSA/Learning Coaches				35,042	
Content 360 HR - Temporary Help for Scanning			10,000		
Farm 2 School - Garden Programs			58,000		
<b>Non Wage</b>					
Modern Teacher Digital Subscription/Instructional Resources	All		40,000		
Diploma Completion Reduce Allocation				20,000	Unused Allocation/No Impact to programing
Technology Systems/Licensing and Professional Services			175,000		BPlus/Cognos/Student DB
COLA Adjustment Transportation Contract			100,000		
<b>Reduce Deficit Spending Areas</b>					
Add to PD budget for of Equity Training			50,000		
Add to PD budget for Technology Integration			75,000		
Add to for Internet Services; Utilities			400,000		
Add to Wages and Benefits and other budgets during Block Grant - Excess of budget			571,878		
					Net (Adds)/Savings
<b>Budget Considerations</b>			<b>\$ 7,628,694</b>	<b>\$ 1,464,016</b>	<b>\$ (6,164,678)</b>
<b>With Resources Considered</b>			<b>\$ 7,628,694</b>	<b>\$ 7,628,694</b>	<b>\$ (0)</b>

# Balancing Resources and change of expenditures

Summary of Resources and Expenditures		Amount
2017-2018 General Fund/Local Option Budget (includes weighted funds)		99,823,469
Wages and related Employer Costs (1.618.74 FTE)	85.49%	85,338,712
Early Retirement/Stipends/Subs/Contracted Subs/Temporary Wages	2.78%	2,772,691
<b>Sub – Total</b>	<b>88.27%</b>	<b>88,111,403</b>
Non Wages Expenditures – Anticipated		17,721,977
<b>Total Anticipated Expenditures</b>		<b>\$ 105,833,380</b>
<b>Expenditures in Excess of Budget Authority/Revenues</b>		<b>( \$6,009,911)</b>
Federal Grants/Offset portion of Special Education Wage and Employer cost		2,400,302
JDC Reimbursement State Funding		256,387
Fees – Transportation/Participation/Co-Curricular		235,725
Reimbursement – 403B Forfeitures		115,000
Reimbursement – SDAC Administrative Claiming/Medicaid		100,000
Donations – Early Childhood AR		100,000
Total Budget Credits/Resources outside Legal Max		3,207,411
<b>Estimated Deficit (3/12/2018)</b>		<b>(2,802,500)</b>
<b>New Facilities Funding/one time dollars – will go away</b>		<b>626,138</b>
<b>Estimated Deficit without New Facilities Funding</b>		<b>(3,428,638)</b>

Contingency Reserve at  
7/1/2017 was \$3,671,596



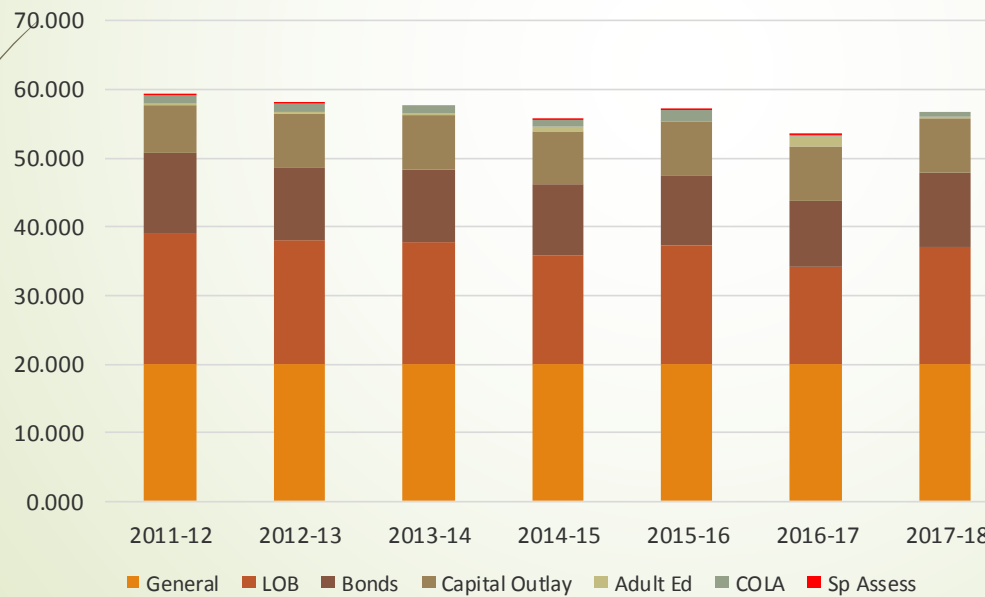
# Assessed Valuation History

Fiscal Year	% Change	All Levied Funds Except General	General Fund
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	.69%	992,393,634	937,696,549
2014-2015	2.408%	1,016,292,269	957,231,832
2015-2016	2.896%	1,045,729,023	986,437,070
2016-2017	3.268%	1,079,898,829	1,020,289,707
2017-2018	3.86%	1,121,957,594	1,059,672,890

## Mill Levy History

	7-Year Mill Levy Summary						
	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018
General	20.000	20.000	20.000	20.000	20.000	20.000	20.000
LOB	18.992	17.939	17.836	15.897	17.373	14.245	16.702
B&I	11.700	10.577	10.539	10.208	10.073	9.500	10.435
Cap Out	6.999	7.952	7.972	7.902	7.904	7.910	7.802
Cost of Living	1.105	1.058	1.192	1.185	1.446	1.400	.865
ABE	0.400	0.398	0.249	0.494	0.099	0.247	.146
SPA	0.242	0.081	-	0.066	0.011	0.058	.000
<b>Total</b>	<b>59.438</b>	<b>58.005</b>	<b>57.788</b>	<b>55.752</b>	<b>56.906</b>	<b>53.360</b>	<b>55.950</b>
Mill Levy Increase	(0.208)	(1.433)	(0.217)	(2.036)	1.154	(3.600)	2.59

Published 56.863 came in  
.913 less then published



# Weighted FTE Enrollment – Projection

	2017-2018 Audit	2018-2019 Projected	Change from 17-18 Audit
Audited 2016-17 Base Enrollment FTE	10,704.8		
Audited 2017-18 Base Enrollment FTE		10,695.6	(9.2)
(A) At Risk 4 Year FTE	33	33	
(B) High/Low Enrollment Weighting based on Above Enrollment	376.3	375.9	(0.4)
(C) Bilingual Education Weighting	145.4	145.4	(0.0)
(D) Career and Technical Education (CTE)	177.9	177.9	(0.0)
(E) At Risk (K-12)	1,594.8	1,594.8	(0.0)
(F) High Density Buildings - additional At Risk K-12 (new)	119.8	119.8	(0.0)
(G) Transportation	354.3	354.3	(0.0)
(H) New Facilities	156.3	63.5	(92.8)
<b>SUBTOTAL Before Special Education and Cost of Living</b>	<b>13,662.6</b>	<b>13,560.2</b>	<b>(102.4)</b>



# Weighted FTE Enrollment Projection

	2017-2018 Audit	2018-2019 Projected	Change from 17-18 Audit
<b>SUBTOTAL Before Special Education, Cost of Living and KAMS</b>	13,662.6	13,560.2	(102.4)
Cost of Living Maximum Allowed for the District (\$1,218,406)	304.1	295.2	(8.9)
<b>SUBTOTAL Before Special Education and KAMS (FTE used for LOB Calculation)</b>	13,966.7	13,855.4	(111.3)
(I) KAMS – student attending Fort Hays State Math/Science (pass thru)	1	1	(0.0)
Special Education (Final Audited amount unknown until June 2018)	3,349.6	3,374.0	24.4
<b>TOTAL WEIGHTED FTE</b>	<b>17,317.3</b>	<b>17,230.4</b>	<b>(86.9)</b>
BSAPP	\$4,006	\$4,128	
<b>Calculated Budget</b>	<b>\$69,373,104</b>	<b>\$71,127,091</b>	
Virtual State Aid	5,327,801	5,327,801	
Legal Max Budget Authority	74,700,905	76,454,892	
Change from 2017-2018 Audit to Projected 2018-2019 Budget		\$1,753,987	



# Weighted FTE Enrollment – cont'd

	2017-2018 Audit	2018-2019 Projected	Change from 17-18 Audit
<b>LOCAL OPTION BUDGET</b>			
<b>SUBTOTAL Before Special Education and KAMS (FTE used for LOB Calculation)</b>	13,966.7	13,855.4	(111.3)
BSAPP for LOB calculation	4,490	4,490	(0.0)
<b>Subtotal</b>	62,710,483	62,210,746	
Special Education State Aid	13,418,500	13,928,000	
<b>Subtotal</b>	76,128,983	76,138,746	
<b>LOB Authority</b>	<b>33%</b>	<b>33%</b>	
Calculated LOB	25,122,564	25,125,786	
LOB Change from 2017-2018 Audit to Projected 2018-2019 Budget		\$3,222	



# Weighted FTE Enrollment – cont'd

	2017-2018 Audit	2018-2019 Projected	Change from 17-18 Audit
<b>LOCAL OPTION BUDGET</b>			
Legal Max Budget Authority	74,700,905	76,454,892	
Calculated LOB	25,122,564	25,125,786	
<b>TOTAL</b>	99,823,469	101,580,678	
LOB Change from 2017-2018 Audit to Projected 2018-2019 Budget		\$1,757,209	

This is current law, no insight, as of this date, for any changes to current law as a result of the new cost study being done or the courts final decision. Likely to be May/June time frame before we know that.



# Items done mid year or part of a ratio impact – to maintain

Funding Resources - Impacting General Operating Funds					
Description	Dept	FTE	Budget Addition or New Costs	Budget Reduction or New Resources	Comments
Projected New Funding - Current law				1,757,209	
			\$ -	\$ 1,757,209	
Budget Considerations					
Description	Dept	FTE	Budget Addition or New Costs	Budget Reduction or New Resources	Comments
<b>Compensation Package for all employees</b>					
Compensation Package Certified	All				
Compensation Package Administration	All				
Compensation Package Classified	All				
Compensation Reclassification Study Implementation	All				
Health Fringe Benefit	All				
<b>Staffing Changes</b>					
Elementary - Teacher FTE		-	-		Additional FTE Required to Maintain Ratio
Middle School - Teacher FTE		0.56	34,243		Additional FTE Required to Maintain Ratio
High School - Teacher FTE		3.50	214,022		Additional FTE Required to Maintain Ratio
ESL FTE		(1.75)		107,011	Maintain Ratio/Less Staff due to State Requirements Changes
PE Elementary PE Teacher		0.40	24,460		Maintain actual PE staffing FTE for Elementary PE
Communication Specialist (hired Mid Year) NEW		1.00	50,153		Hired mid year in 16-17 - add as permanent and on-going
Nurse Facilitator		0.60	36,689		Added .6 of 1.0 reduction/need maintain going forward
Maintenance Grounds Arborist (Vacant)		1.00		42,464	vacant/eliminate position
Grounds Manager Position		1.00	51,942		new position to replace vacant position
Generation Y - Tech Team Stipends		4.00	15,020		Approved 1 year 17-18 - approve to be on-going
<b>Non Wage</b>					
Peaselee Tech Contract - Facility Use Auto/Welding					TBD
<b>Reduce Deficit Spending Areas</b>					
					Net (Adds)/Savings
<b>Budget Considerations</b>			\$ 426,529	\$ 149,475	\$ (277,054)
<b>With Resources Considered</b>			\$ 426,529	\$ 1,906,684	\$ 1,480,155



# Budget Considerations for 2018-2019

- Staff have been asked to submit budget considerations (additions or reductions by March 15, 2018 – A later time will be set to review and discuss these requests.
- Each request is to provide the following:
  - Amount of Consideration
  - Addition or Reduction
  - Board Goal the budget consideration impacts
  - Current Situation
  - Who will be affected
  - What is the effect on stated parties
  - Impact to Human Resources (FTE and position description)
  - Is there a domino effect, if so, what
  - Is there a way to minimize the domino effect, if so, what

## Budget Considerations from the Board to the Superintendent

Description	Dept	FTE	Budget Addition or New Costs	Budget Reduction or New Resources	Comments
Director Middle School		1.00	-	118,336	
Director Curriculum		0.65	76,918		
Curriculum Facilitators		4.00	244,596		
Curriculum Facilitators (10 Extra Days)			13,296		
Equity Facilitator		1.00	61,149		
Equity Facilitator Additional Days (20)			6,649		
Student Services Facilitator		1.00	61,149		
Student Services Facilitator (10 Extra Days)			13,296		
Guidance Counselors		3.00	183,447		Each Elementary School at 1.0 FTE
K-1 Change Threshold by 1		4.00	244,596		(4 sections)
Security Contracted Services (3rd Party)/Security Supervisor					TBD - pending
			<b>905,096</b>	<b>118,336</b>	<b>\$ 786,760</b>

# “Dark Store Theory”

- A theory of property valuation being presented before the Kansas Board of Tax Appeals in cases involving big box retailers. The theory originates from claims that big-box retail stores have been unfairly over-assessed by current appraisal practices. The theory advocates for certain properties to be valued for taxation purposes as if the properties were vacant and unencumbered by leases – i.e. “dark”
- Use this valuation method will shift taxpayer burden unfairly to residential and non-commercial property owners by lowering the true value of commercial properties.
- Douglas County estimates that if such a valuation system was applied in Douglas County, the potential loss in revenue could be over 36% reduction in valuation for commercial and apartment properties.
- The County estimates the school district to lose \$7,760,020 of tax revenue off our current 55.95 mill levy.
- When this occurs in a year where mill levies are already set, and this size of tax adjustment is made, expected revenue will be decreased and the school district does not have an alternate way to make up the revenue. It becomes a loss of budget authority.

# Fund by Fund impact of “Dark Store Theory”

Fund Mill Levy	Fund	Percent of Total Mill Levy	Amount	Comments
20.000	General	0.3575	2,774,207	State of KS General State Aid offsets for general fund what we don't collect in tax revenue. This would be covered, but it creates an unexpected expense on the State.
16.702	Local Option	0.2985	2,316,366	Loss of Tax Revenue, would deplete any LOB unencumbered cash balance and we would have to pull from contingency what is actual unrealized tax revenues based on collections vs. planned. Contingency is \$3,671,596 before considering any deficit spending in 2017-2018 - It would likely also cause a Mill increase the following year to make up for the revenue lost against the adjusted valuation and fund the full LOB Budget Authority of 33% of General Fund Legal Max
10.435	Bond and Interest	0.1865	1,447,244	Currently our unencumbered cash would cover this loss, just barely. It would likely cause an increase in mill rate for 18-19 to offset the revenue loss for required debt service payments scheduled in 18-19
0.146	Adult Ed	0.0026	20,176	Adult Education Unencumbered Cash can absorb this revenue loss
7.802	Capital Outlay	0.1394	1,081,747	This would impact the unencumbered cash reserve in capital outlay and limit and impact projects that can be completed. Since the 8 mill is a lid, the tax revenue support for this fund would be a lower amount going forward.
0.865	Cost of Living	0.0155	120,280	We may not be able to use full COLA Authority - it will depend on tax collections and final authorized Authority for COLA Weighting. A mill increase for the same budget authority would occur, to offset revenue loss.
<b>55.950</b>		<b>1.000</b>	<b>7,760,020</b>	

# QUESTIONS

