



Budget Planning 2018-19

Board of Education

April 9, 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)
 - 1st 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.
 - 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 .

Time Line of Enrollment and Current Year Budget Impact



- April 8, 2018 House and Senate passed a bill for the Governor on School finance
 - \$522 Million increase in annual K-12 school funding, phased in over 5 years
 - Final Details are still being reviewed – waiting on funding estimate printout from KSDE
- Oral Arguments for Court Case
 - Scheduled for May 22, 2018
- Court Decision by June 30, 2018
- Budget for Publication July 23, 2018
- Budget for Hearing and Approval August 13, 2018

Budget Estimate – based on Current Law

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



Major Policy Provisions



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	CURRENT LAW - includes LOB impact
Senate Bill Above Current Law ($1,757,209 + 764,241 = 2,521,450$)				764,241	incremental increase SB (removes High-Low Enroll Wtg)
House Bill Above Current Law ($2,521,450 + 983,455 = 3,504,905$)				983,455	incremental increase HB over SB
Related LOB 33% on increase SB Increment				252,200	LOB on incremental increase
Related LOB 33% on increase HB increment				324,540	LOB on incremental increase
			\$ -	\$ 4,081,645	

Range of new funding – 1.75 million current law/up to 4 million HB proposal

Final details – pending interpretation by KSDE and a run estimating impact to each school district.

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
Sub – Total	88.27%	88,111,403
Non Wages Expenditures – Anticipated		17,721,977
Total Anticipated Expenditures		\$ 105,833,380
Expenditures in Excess of Budget Authority/Revenues		(\$6,009,911)
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
Estimated Deficit (3/12/2018)		(2,802,500)
New Facilities Funding/one time dollars – will go away		626,138
Estimated Deficit without New Facilities Funding		(3,428,638)

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

Budget Considerations					
Description	Dept	FTE	Budget Addition or New Costs	Budget Reduction or New Resources	Comments
Compensation Package for all employees					
Compensation Package Certified	All				
Compensation Package Administration	All				
Compensation Package Classified	All				
Compensation Reclassification Study Implementation	All				
Health Fringe Benefit	All				
Staffing Changes					
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
CTE FTE (ratio)		0.30	18,345		Additional FTE to Maintain Ratio
PE Elementary PE Teacher		0.40	24,460		Maintain actual PE staffing FTE for Elementary PE
Communication Specialsit (hired Mid Year) NEW		1.00	50,153		Hired mid year in 16-17 - add as permanant 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/restructure position
Grounds Manager Position		1.00	51,942		new position to replace vacant aborist position
Generation Y - Tech Team Stipends		4.00	15,020		Approved 1 year 17-18 - approve to be on-going
ELE Guidance Counselors - increase FTE for 1/ELE		3.00	183,447		Offset Additional FTE with ELE Contingency
ELE Contingency		3.00		183,447	Offset to ELE Guidance Counselors
Avid MS		0.40	24,460		Offset Add with MS Contingency
MS Contingency		0.40		24,460	Offset to AVID FTE addition
HS Social Worker (General not Special Education)		2.00	122,298		Offset Add with HS Contingency
HS Staffing Contingency		2.00		122,298	Offset to HS Social Worker FTE addition
Supervisor of Technology		1.00		73,695	Staffing Reorganization
Director of Middle School		1.00		118,336	Staffing Reorganization
Director of Curriculum		0.65	76,918		Staffing Reorganization
Assistant Director Student Services		1.00		99,738	Staffing Reorganization
Director of Equity, Instruction, Student Services		1.00	109,457		Staffing Reorganization
Assistant Director Curriculum, Instr & Assessment		1.00		105,521	Staffing Reorganization
Director Instruction, Educational program, technology		1.00	109,458		Staffing Reorganization
Administrative Assistant Teach/Learning		1.00	39,686		Staffing Reorganization
Non Wage					
Peaslee Tech Contract - Facility Use Auto/Welding					
Reduce Deficit Spending Areas					
Budget Considerations			\$ 1,110,598	\$ 876,970	\$ (233,628)
With Resources Considered			\$ 1,110,598	\$ 4,958,614	\$ 3,848,017



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

REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Notes
B-1	ALL	Various	Various	Certified Compensation (V&H)				
B-1	ALL	Various	Various	Classified Compensation				
B-1	ALL	Various	Various	Administration Compensation				
B-2	ALL	Various	Various	Fringe Increase (Health, Dental, Vision)		1,042,235		
B-3	ALL	Various	Various	CE Supplemental Assignments				

C-1	ELE	1000	Instruction (classroom)	Lower Class Size Kindergarten	1.00	61,149		
C-2	ELE	1000	Instruction (classroom)	Lower Class Size 1st Grade	2.00	122,298		
C-3	ELE	1000	Instruction (classroom)	Lower Class Size 2nd Grade	2.00	122,298		
C-4	ELE	1000	Instruction (classroom)	Lower Class Size 3rd Grade	-	-		
C-5	ELE	1000	Instruction (classroom)	Lower Class Size 4th Grade	1.00	61,149		
C-6	ELE	1000	Instruction (classroom)	Lower Class Size 5th Grade	1.00	61,149		
C-7	ELE	1000	Instruction (classroom)	Reinstate Contingency	3.00	183,447		
C-8	MS	1000	Instruction (classroom)	MS FACS/Health FTE	2.00	122,298		
C-9	MS	1000	Instruction (classroom)	Reinstate MS Contingency used for AVID	0.40	24,460		
C-10	MS	1000	Instruction (classroom)	Lower Class Size MS	3.27	199,957		
C-11	HS	1000	Instruction (classroom)	Lower Class Size HS	3.52	215,244		
C-12	MS	3400	Instruction (activities)	Athletic Director Stipend	4.00	18,944		

D-1	AI	1000	Instruction (classroom)	Special Education Teachers	9.00	550,341	254,250	Consider Split into increments - phase in
D-2	AI	1000	Instruction (classroom)	Deaf/Hard of Hearing Teacher	0.50	30,575	14,125	

REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Notes
E-1A	PreK	2100	Student Support	(PAT) Parents as Teachers Phase1		35,000		
E-1B	PreK	2100	Student Support	(PAT) Phase 2 (must also do Phase 1)		17,000		
E-1C	PreK	2100	Student Support	(PAT) Phase 3 (must also do Phase 1&2)		13,000		

F-1	ALL	2130	Student Support (Nursing)	Nurse Facilitator (increase back to 1.0 FTE)	0.40	24,460		
F-2	ALL	2130	Student Support (Nursing)	Registered Nurse	1.00	61,149		

G-1	ALL	2150	Student Support (S/L/Audio)	Speech Language Pathologist	1.00	61,149	28,250	
G-2	ALL	2150	Student Support (S/L/Audio)	Audiologist	0.40	24,460	11,300	

H-1	MS	2100	Student Support	Restorative Justice Coordinator (LMCMS only)	1.00	61,149		
H-2	MS	2100	Student Support	Restorative Justice Training (LMCMS only)		30,000		
H-3	MS	2100	Student Support	Interventionist	4.00	137,500		

I-1	ALL	2110	Student Support Services	Equity Facilitator, plus 20 days	1.00	67,724		
I-2	ALL	2110	Student Support Services	Student Services Facilitator (ci3T) and Additional 10 Days	1.00	64,437		

REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Notes
J-2	ALL	2210	Instructional Support	Curriculum Facilitators (new)	4.00	244,596		Consider Split into increments - phase in
J-2	ALL	2210	Instructional Support	Curriculum Facilitators - 10 extra days (new)		13,150		
J-4	ALL	2211	Instructional Improvement	Learning Coaches	2.00	122,298		
J-4	ALL	2211	Instructional Improvement	Learning Coaches -5 Additional Days X 2 FTE		3,288		
J-5	ALL	2211	Instructional Improvement	Increase ALL Learning Coaches 1 Day		4,603		

K-1	ALL	2210	Instructional Support	CHANGE from Assistant Director Special Education TO Director Early Childhood	1.00	109,458	101,391	
K-2	ALL	2210	Instructional Support	CHANGE From Assistant Director Special Education TO Director Special Education Services	2.00	218,917	210,282	

L-1	ELE	2222	Library Media Schools	Library Media Assistants 6.5 hours total	0.81	21,725		
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M-1	SEC	2230	Instruction Related Technology	Secondary Technology Integration Coach	1.00	61,149		
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N-1	MS	2400	Site Administration	Dean of Students	4.00	244,596		
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O-1	ALL	2560	Communications	Communication Specialist	1.00	50,153		
O-2	ALL	2570	Personnel Services	Increase PT HR Specialist from .6 to 1.0 FTE	0.40	19,000		
O-4	ALL	2580	Administrative Technology	IT Building Technicians	2.00	90,420		

REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Notes
P-1	ALL	2610	Custodial Services	Custodians	1.00	31,701		
P-2	ALL	2610	Custodial Services	Lead Floater	2.00	71,913		
P-3	ALL	2610	Custodial Services	Custodial Manager	1.00	51,763		
P-4	ALL	2620	Maintenance Services	Preventative Maintenance Technician	1.00	35,956		
P-5	ALL	2620	Maintenance Services	Locksmith	1.00	46,764		
R-1	MS	2660	Safety and Security	School Resource Officer/Security Officer	4.00	120,368		Cost Security Officer IF SRO Cost \$320,000
R-2	ALL	2660	Safety and Security	Life Safety Supervisor	1.00	68,398		
R-3	ALL	2660	Safety and Security	Contracted Service District wide Alice Training		50,000		
T-3	ALL	2510	Business Services	CHANGE from Supervisors (accounting/budget manager) TO Assistant Director accounting/budget&finance	2.00	170,484	148,065	
T-4	ALL	2570	Personnel Services	CHANGE from Supervisor of HR/PR/Benefits TO Assistant Director HR/PR/Benefits	1.00	102,501	98,757	
T-5	ALL	3100	Food Services	CHANGE from Supervisor Nutrition/Well/Reg Dietician To Assistant Director, Nutrition/Well/Reg Dietician	1.00	85,242	74,370	
T-6	MS	2600	Maintenance and Operations	CHANGE from Supervisor (grounds;custodial;maintenance) TO Assistant Director (grounds, custodial, maint)	3.00	255,725	231,104	
Z-1	ALL	Various	Various	Deficit Spending i.e. Utilities, operating expense using cash balances, etc				Deficit Spending approximately \$2.8 Million



Budget Considerations for 2018-2019

\$ 4,768,472 Total of the Budget Considerations – Requests from staff

Doesn't include the amount towards deficit spending (\$2.8Million)

Doesn't include the amount for salary compensation for any of the salary groups

Evident, not enough funds to do everything, so is there consensus of where to focus money, in some sort of priority order?

Through a priority exercise, everyone participates and the results are combined by adding up each ranking per line, the total is then used to sort for priority getting a blended result to review. 57 items were prioritized, and the result is not intended to be final, but a basis for discussion.

The next slides are based on a combined priority setting with the Board and Executive Leadership Team. Top/Middle/Bottom Third

Top 3rd items

BOE	ELT	Combined	REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Cumulative	Notes
190	37	227	B-2	ALL	Various	Various	Fringe Increase (Health, Dental, Vision)		1,042,235		1,275,862	
159	101	260	B-1	ALL	Various	Various	Certified Compensation (V&H)				1,275,862	
68	208	276	C-1	ELE	1000	Instruction (classroom)	Lower Class Size Kindergarten	1.00	61,149		1,337,011	
165	114	279	B-1	ALL	Various	Various	Classified Compensation				1,337,011	
77	228	305	C-2	ELE	1000	Instruction (classroom)	Lower Class Size 1st Grade	2.00	122,298		1,459,309	
83	248	331	C-3	ELE	1000	Instruction (classroom)	Lower Class Size 2nd Grade	2.00	122,298		1,581,607	
176	164	340	Z-1	ALL	Various	Various	Deficit Spending i.e. Utilities, operating expense using cash balances, etc				1,581,607	Deficit Spending aproximately \$2.8 Million
142	202	344	R-3	ALL	2660	Safety and Security	Contracted Service District wide Alice Training		50,000		1,631,607	
226	126	352	B-1	ALL	Various	Various	Administration Compensation				1,631,607	
198	155	353	B-3	ALL	Various	Various	CE Supplemental Assignments				1,631,607	
127	231	358	D-1	ALL	1000	Instruction (classroom)	Special Education Teachers	9.00	550,341	254,250	1,927,698	Consider Split into increments - phase in
143	223	366	D-2	ALL	1000	Instruction (classroom)	Deaf/Hard of Hearing Teacher	0.50	30,575	14,125	1,944,148	
198	196	394	P-1	ALL	2610	Custodial Services	Custodians	1.00	31,701		1,975,849	
87	313	400	I-1	ALL	2110	Student Support Services	Equity Facilitator, plus 20 days	1.00	67,724		2,043,573	
135	277	412	C-7	ELE	1000	Instruction (classroom)	Reinstate Contingency	3.00	183,447		2,227,020	
154	262	416	I-2	ALL	2110	Student Support Services	Student Services Facilitator (ci3T) and Additional 10 Days	1.00	64,437		2,291,457	
172	257	429	G-1	ALL	2150	Student Support (S/L/Audio)	Speech Language Pathologist	1.00	61,149	28,250	2,324,356	
140	290	430	O-4	ALL	2580	Administrative Technology	IT Building Technicians	2.00	90,420		2,414,776	
99	336	435	E-1A	PreK	2100	Student Support	(PAT) Parents as Teachers Phase1		35,000		2,449,776	
186	253	439	G-2	ALL	2150	Student Support (S/L/Audio)	Audiologist	0.40	24,460	11,300	2,462,936	

Middle

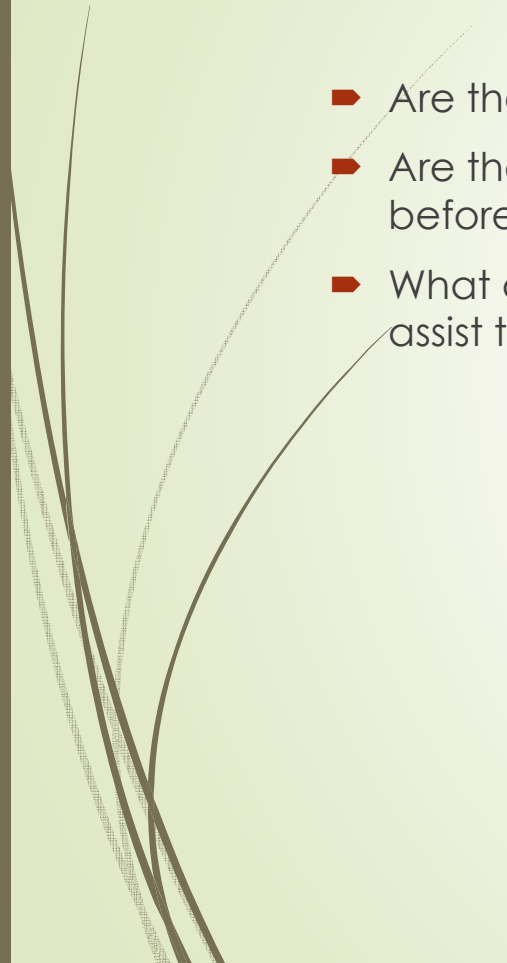
BOE	ELT	Combined	REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Cumulative	Notes
174	276	450	C-5	ELE	1000	Instruction (classroom)	Lower Class Size 4th Grade	1.00	61,149		2,524,085	
129	323	452	J-4	ALL	2211	Instructional Improvement	Learning Coaches	2.00	122,298		2,646,383	
176	282	458	P-5	ALL	2620	Maintenance Services	Locksmith	1.00	46,764		2,693,147	
144	318	462	F-2	ALL	2130	Student Support (Nursing)	Registered Nurse	1.00	61,149		2,754,296	
237	228	465	P-2	ALL	2610	Custodial Services	Lead Floater	2.00	71,913		2,826,209	
96	373	469	J-2	ALL	2210	Instructional Support	Curriculum Facilitators (new)	4.00	244,596		3,070,805	Consider Split into increments - phase in
84	388	472	J-2	ALL	2210	Instructional Support	Curriculum Facilitators - 10 extra days (new)		13,150		3,083,955	
236	238	474	L-1	ELE	2222	Library Media Schools	Library Media Assistants 6.5 hours total	0.81	21,725		3,105,680	
248	238	486	O-2	ALL	2570	Personnel Services	Increase PT HR Specialist from .6 to 1.0 FTE	0.40	19,000		3,124,680	
163	335	498	C-9	MS	1000	Instruction (classroom)	Reinstate MS Contingency used for AVID	0.40	24,460		3,149,140	
153	348	501	C-8	MS	1000	Instruction (classroom)	MS FACS/Health FTE	2.00	122,298		3,271,438	
156	351	507	C-10	MS	1000	Instruction (classroom)	Lower Class Size MS	3.27	199,957		3,471,395	
96	413	509	H-3	MS	2100	Student Support	Interventionist	4.00	137,500		3,608,895	
162	355	517	F-1	ALL	2130	Student Support (Nursing)	Nurse Facilitator (increase back to 1.0 FTE)	0.40	24,460		3,633,354	
168	350	518	C-6	ELE	1000	Instruction (classroom)	Lower Class Size 5th Grade	1.00	61,149		3,694,503	
155	370	525	J-5	ALL	2211	Instructional Improvement	Increase ALL Learning Coaches 1 Day		4,603		3,699,106	
211	320	531	K-1	ALL	2210	Instructional Support	CHANGE from Assistant Director Special Education TO Director Early Childhood	1.00	109,458	101,391	3,707,173	
143	397	540	J-4	ALL	2211	Instructional Improvement	Learning Coaches -5 Additional Days X 2 FTE		3,288		3,710,461	
170	381	551	C-4	ELE	1000	Instruction (classroom)	Lower Class Size 3rd Grade	-	-		3,710,461	

Bottom 3rd

BOE	ELT	Combined	REF #	Level	Function	Function Description	Budget Consideration	FTE	Increase	Decrease	Cumulative	Notes
158	399	557	C-11	HS	1000	Instruction (classroom)	Lower Class Size HS	3.52	215,244		3,925,705	
138	424	562	R-2	ALL	2660	Safety and Security	Life Safety Supervisor	1.00	68,398		3,994,103	
185	379	564	M-1	SEC	2230	Instruction Related Technology	Secondary Technology Integration Coach	1.00	61,149		4,055,252	
144	431	575	E-1B	PreK	2100	Student Support	(PAT) Phase 2 (must also do Phase 1)		17,000		4,072,252	
214	376	590	P-4	ALL	2620	Maintenance Services	Preventative Maintenance Technician	1.00	35,956		4,108,208	
212	380	592	N-1	MS	2400	Site Administration	Dean of Students	4.00	244,596		4,352,804	
154	451	605	E-1C	PreK	2100	Student Support	(PAT) Phase 3 (must also do Phase 1&2)		13,000		4,365,804	
212	399	611	R-1	MS	2660	Safety and Security	School Resource Officer/Security Officer	4.00	120,368		4,486,172	Cost Security Officer IF SRO Cost \$320,000
216	401	617	O-1	ALL	2560	Communications	Communication Specialist	1.00	50,153		4,536,325	
148	520	668	H-2	MS	2100	Student Support	Restorative Justice Training (LMCMS only)		30,000		4,566,325	
237	432	669	P-3	ALL	2610	Custodial Services	Custodial Manager	1.00	51,763		4,618,088	
251	444	695	K-2	ALL	2210	Instructional Support	CHANGE From Assistant Director Special Education TO Director Special Education Services	2.00	218,917	210,282	4,626,723	
204	523	727	C-12	MS	3400	Instruction (activities)	Athletic Director Stipend	4.00	18,944		4,645,667	
155	576	731	H-1	MS	2100	Student Support	Restorative Justice Coordinator (LMCMS only)	1.00	61,149		4,706,816	
311	445	756	T-3	ALL	2510	Business Services	CHANGE from Supervisors (accounting/budget manager) TO Assistant Director accounting/budget&finance	2.00	170,484	148,065	4,729,235	
315	449	764	T-4	ALL	2570	Personnel Services	CHANGE from Supervisor of HR/PR/Benefits TO Assistant Director HR/PR/Benefits	1.00	102,501	98,757	4,732,979	
322	461	783	T-5	ALL	3100	Food Services	CHANGE from Supervisor Nutrition/Well/Reg Dietician To Assistant Director, Nutrition/Well/Reg Dietician	1.00	85,242	74,370	4,743,851	
319	503	822	T-6	MS	2600	Maintenance and Operations	CHANGE from Supervisor (grounds;custodial;maintenance) TO Assistant Director (grounds, custodial, maint)	3.00	255,725	231,104	4,768,472	



Next Steps

- Are there items that can be dropped at this time?
 - Are there items that the Board wants to move ahead with approving before final funding is known?
 - What additional information about the budget considerations is needed to assist the board before the next priority exercise?
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QUESTIONS

