



# District Office Report

*July 20<sup>th</sup>, 2015*

**BOE Meeting**

**District Office**

**RENWICK USD 267**  
**2014-15 Budget to Actual**  
**All Funds Combined**  
**June 30, 2015**



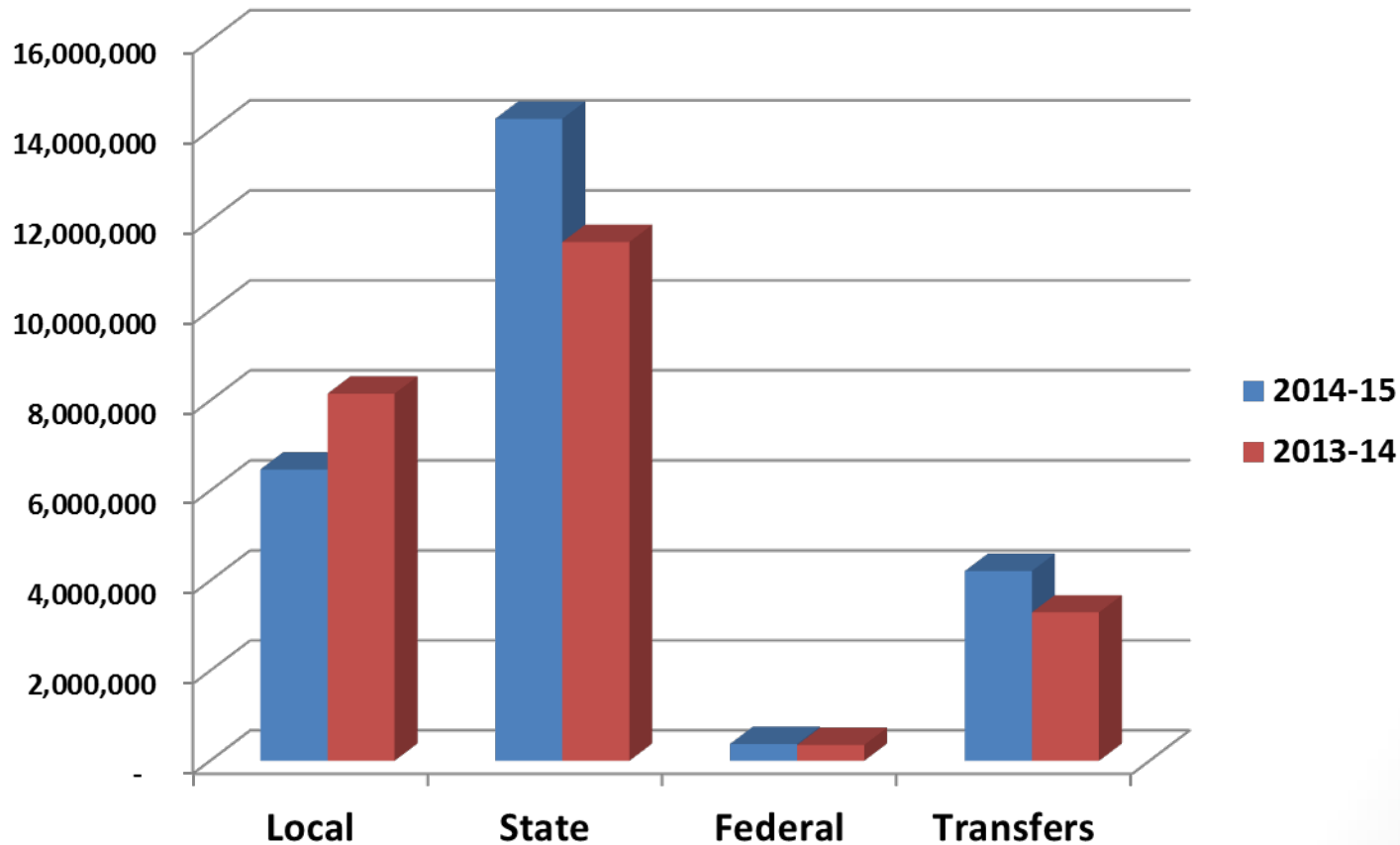
	INTERNAL BUDGET	ACTUAL
BEGINNING CASH (Unencumbered) - JULY 1, 2014	\$ 5,404,000	\$ 5,404,000
ADD: Encumbranced Cash as of June 30, 2014	\$ 127,000	\$ 127,000
<b>REVENUES:</b>		
State Aid	9,190,000	11,730,000
State - SPED Funding	1,705,000	1,665,000
State - KPERS Flow-Through	1,049,000	867,000
Local - Ad Valorem Taxes (Sedgwick & Reno)	6,927,000	4,587,000
Local - Motor/Delinquent Taxes (Sedgwick & Reno)	590,000	643,000
Local - Paid Lunches	517,000	522,000
Local - Gifts & Grants	15,000	11,000
Local - Enrollment Fees & Reimbursements	700,000	705,000
Local - Interest	10,000	5,000
Federal - Title & Lunch Aid	368,000	375,000
Transfers from Other Funds	3,671,000	4,216,000
<b>TOTAL REVENUES</b>	<b>\$ 24,742,000</b>	<b>\$ 25,326,000</b>



**EXPENDITURES:**

Salaries & Benefits	\$ (9,800,000)	\$ (10,011,000)
Utilities	(675,000)	(605,000)
Repairs/Maint Supplies/Paper	(675,000)	(620,000)
Insurance	(245,000)	(210,000)
Computer/IT	(575,000)	(526,000)
Transportation/Fuel	(406,000)	(279,000)
Building/Athletic Budgets	(500,000)	(490,000)
Curriculum	(75,000)	(65,000)
Capital Outlay (Non-Repair)	(300,000)	(253,000)
Food Service	(425,000)	(425,000)
Vocational Education	(100,000)	(58,000)
Contingency	-	-
ProfDev & Other	(35,000)	(31,000)
Debt Service	(2,932,000)	(2,930,000)
Special Education	(2,525,000)	(2,518,000)
Prior Year Encumbrances	(127,000)	(38,000)
KPERS Flow-Through	(1,049,000)	(867,000)
Transfer to Contingency	-	-
Transfers to Other Funds	(3,671,000)	(4,216,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ (24,115,000)</b>	<b>\$ (24,142,000)</b>
<b>LESS: Encumbrances at end of period</b>	<b>(120,000)</b>	<b>(172,000)</b>
<b>ENDING CASH (Unencumbered)</b>	<b>\$ 6,038,000</b>	<b>\$ 6,543,000</b>

# Revenue by Source Compared to Last Year



# Revenue by Source Compared to Last Year



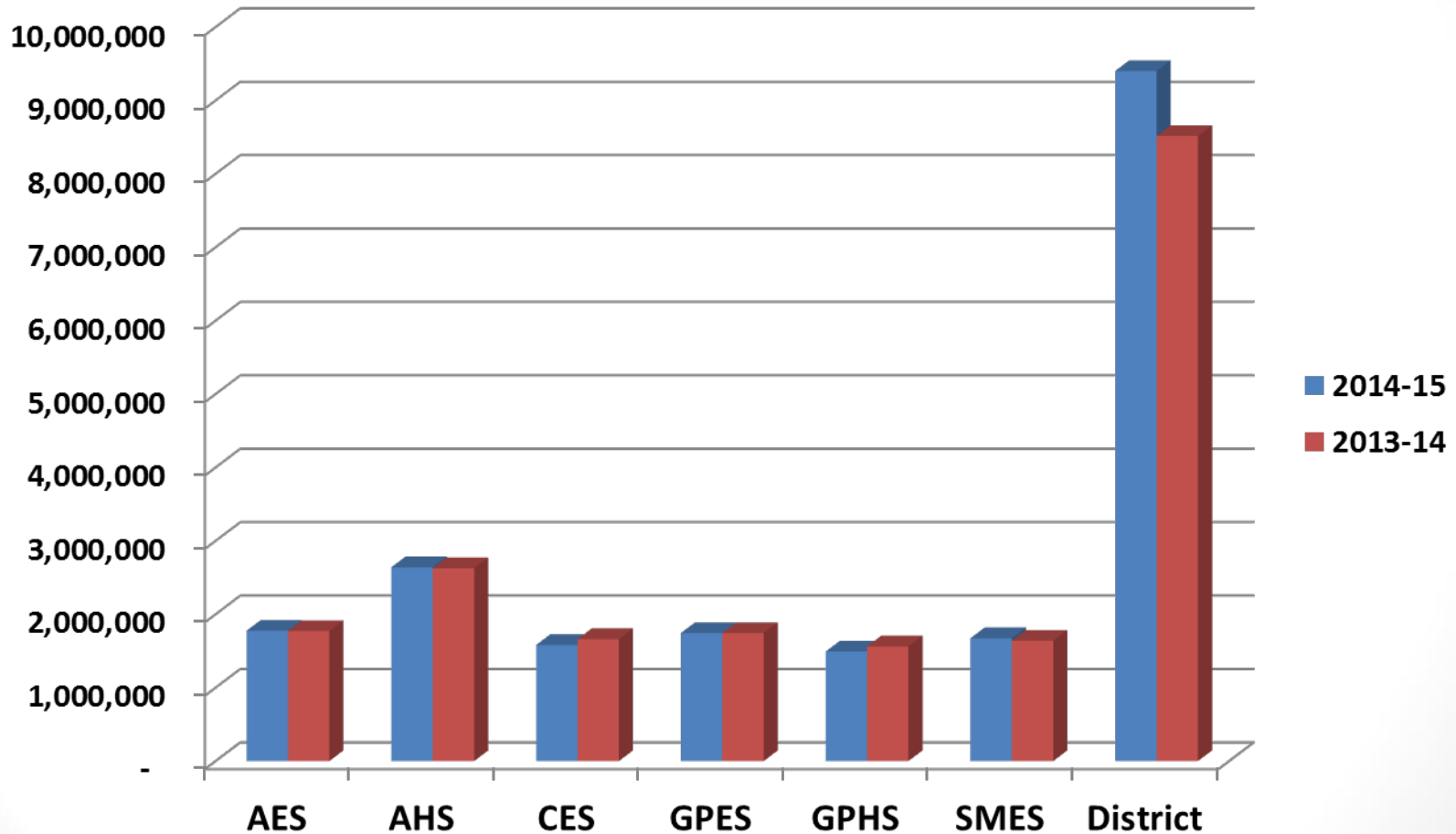
	<u>2014-15</u>	<u>2013-14</u>	<u>Variance</u>
Local	6,473,000	8,155,000	(1,682,000)
State	14,262,000	11,524,000	2,738,000
Federal	375,000	351,000	24,000
Transfers	4,216,000	3,297,000	919,000
	<u>25,326,000</u>	<u>23,327,000</u>	<u>1,999,000</u>

# State Revenue by Fund Compared to Last Year



	2014-15	2013-14	Variance
General	8,708,000	6,485,000	2,223,000
Supplemental General	1,835,000	1,408,000	427,000
Capital Outlay	167,000	-	167,000
Drivers Ed	13,000	10,000	3,000
Food Service	10,000	10,000	-
SPED	1,665,000	1,671,000	(6,000)
KPERS	867,000	913,000	(46,000)
Bond	997,000	1,027,000	(30,000)
	<u>14,262,000</u>	<u>11,524,000</u>	<u>2,738,000</u>

# Operating Expenditures By Location Compared to Last Year



# Renwick USD 267

## FY 2014-15

### Schedule of Expenditures by Location



	<u>AES</u>	<u>AHS</u>	<u>CES</u>	<u>GPES</u>	<u>GPHS</u>	<u>SMES</u>	<u>DISTRICT</u>	<u>TOTAL</u>
<b>OPERATING EXPENDITURES:</b>								
Salaries & Benefits	\$ 1,509,000	\$ 1,957,000	\$ 1,330,000	\$ 1,478,000	\$ 1,140,000	\$ 1,441,000	\$ 1,156,000	\$ 10,011,000
Utilities	56,000	184,000	74,000	79,000	134,000	64,000	14,000	605,000
Repairs/Maint Supplies/Paper	76,000	151,000	89,000	57,000	88,000	64,000	95,000	620,000
Insurance	-	-	-	-	-	-	210,000	210,000
Computer/IT	1,000	1,000	1,000	1,000	1,000	1,000	520,000	526,000
Transportation/Fuel	-	-	-	-	-	-	279,000	279,000
Building/Athletic Budgets	63,000	145,000	38,000	48,000	56,000	35,000	105,000	490,000
Curriculum	-	2,000	-	-	1,000	1,000	61,000	65,000
Capital Outlay (Non-Repair)	6,000	56,000	1,000	26,000	2,000	8,000	154,000	253,000
Food Service	63,000	103,000	48,000	55,000	53,000	59,000	44,000	425,000
Vocational Education	-	41,000	-	-	17,000	-	-	58,000
Contingency	-	-	-	-	-	-	-	-
SPED	-	-	-	-	-	-	2,518,000	2,518,000
ProfDev & Other	2,000	-	-	-	-	-	29,000	31,000
Transfers to Other Funds	-	-	-	-	-	-	4,216,000	4,216,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,776,000</b>	<b>\$ 2,640,000</b>	<b>\$ 1,581,000</b>	<b>\$ 1,744,000</b>	<b>\$ 1,492,000</b>	<b>\$ 1,673,000</b>	<b>\$ 9,401,000</b>	<b>\$ 20,307,000</b>
Debt Service	-	-	-	-	-	-	2,930,000	2,930,000
Prior Year Encumbrances	-	-	-	-	-	-	37,000	38,000
Construction	-	-	-	-	-	-	-	-
KPERS Flow-Through	-	-	-	-	-	-	867,000	867,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,776,000</b>	<b>\$ 2,640,000</b>	<b>\$ 1,581,000</b>	<b>\$ 1,744,000</b>	<b>\$ 1,492,000</b>	<b>\$ 1,673,000</b>	<b>\$ 13,235,000</b>	<b>\$ 24,142,000</b>





# Operating Expenditures By Location Compared to Last Year

	2014-15	2013-14	Variance	Significant Increases > \$5,000	Significant Decreases > \$5,000
AES	1,776,000	1,772,000	4,000	Salaries; Building Budget	Repairs/Maint; Computer/IT; Curriculum
AHS	2,640,000	2,627,000	13,000	Repair/Maint; Building/Athletic Budget; Capital Outlay	Salaries; Computer/IT; Curriculum
CES	1,581,000	1,661,000	(80,000)	Building Budget	Salaries; Repair/Maint; Curriculum; Capital Outlay
GPES	1,744,000	1,744,000	-	Salaries; Building Budget; Capital Outlay	Utilities; Repairs/Maint; Computer/IT; Curriculum
GPHS	1,492,000	1,561,000	(69,000)	Building/Athletic Budget; Food Service	Salaries; Utilities; Repair/Maint; Capital Outlay
SMES	1,673,000	1,639,000	34,000	Salaries; Repair/Maint; Building Budget	Computer/IT; Curriculum
District	9,401,000	8,514,000	887,000	Salaries; Repair/Maint; Computer/IT; Curriculum; Capital Outlay; SPED; Professional Development; Transfers to Other Funds	Insurance; Transportation/Fuel; Contingency
	<u>20,307,000</u>	<u>19,518,000</u>	<u>789,000</u>		

# Cash Balances - As Reported to KSDE

## July 1, 2015



<b>Fund</b>	<b>Description</b>	<b>Unencumbered Cash Balance</b>
6	General Fund	(670,406)
8	Supplemental General Fund	(30,375)
16	Capital Outlay	1,166,522
18	Driver Training	39,566
24	Food Service	17,497
26	Professional Development	-
30	Special Educaion	503,422
53	Contingency Reserve	1,200,000
56	Curriculum	43,247
79	Carl Perkins Grant	-
A1	GPHS Activity	23,647
A2	AHS Activity	-
		2,293,120

# Cash Balances – All Funds

## July 1, 2015



Fund	Description	June 30 Balance	State Aid July 1st & 7th Deposit	Year End Transfers from GF	Cash Balance
6	General Fund	333,511	670,406	(1,003,917)	-
8	Supplemental General Fund	(30,375)	67,848		37,473
16	Capital Outlay	1,166,522			1,166,522
18	Driver Training	39,566			39,566
24	Food Service	17,497			17,497
26	Professional Development	-			-
30	Special Educaion	67,513		435,909	503,422
53	Contingency Reserve	631,992		568,008	1,200,000
56	Curriculum	43,247			43,247
62	Bond	3,449,103			3,449,103
72	Misc Grants	9,184			9,184
79	Carl Perkins Grant	-			-
99	Payroll Clearing	53,471			53,471
A1	GPHS Activity	23,647			23,647
A2	AHS Activity	-			-
		<b>5,804,879</b>	<b>738,254</b>	<b>0</b>	<b>6,543,133</b>

# 2015-16 Budget



## Important Points:

- 2015-16 overall mill levy will drop 2.479 mills.
- Assessed Valuations have increased by 4.85%.
- General Fund is increasing because State funding must be deposited in the General Fund and then transferred to the correct fund.
  - KPERS Aid (transfer required)
  - Supplemental General State Aid (transfer required)
  - Capital Outlay State Aid (transfer optional)
- Passing a budget authority only.
- The budget has to be published 10 days prior to the budget hearing.

# 2015-16 Budget



## Important Points Continued:

- The budget has to be approved prior to August 25<sup>th</sup> .
- We will hold the budget hearing prior to our regularly scheduled BOE meeting on August 17<sup>th</sup> at 6:45 PM.
- KSA 79-2925b requires us to publish a public notice of vote concerning the property tax rate increase on individual funds even though our overall mill levy rate is decreasing.
  - Supplemental General is increasing 32.65%
    - Reduced state aid & reduced beginning cash balance
  - Capital Outlay is increasing 4.84%
    - Valuation increase

# 2015-16 Budget



## Renwick Total Valuation Trend:

- 2011-2012               \$ 97,613,213
- 2012-2013               \$101,123,522
- 2013-2014               \$105,210,611
- 2014-2015               \$109,779,762
- **2015-2016               \$115,099,779 (4.85% Increase)**

# 2015-16 Budget



Mill Levy	2012-13	2013-14	2014-15	2015-16
General	20.000	20.000	20.000	20.000
LOB	17.909	19.086	13.493	17.072
Cap Out	7.000	7.000	8.000	8.000
Bond & Int	17.983	16.662	20.419	14.374
<b>Totals</b>	<b>62.892</b>	<b>62.748</b>	<b>61.912</b>	<b>59.446</b>

- *Area Mill Levy Comparisons are unavailable at this time.*

# Attendance Center Enrollment Policy



- The superintendent shall assign building principals the responsibility of determining what students attend their building on an individual basis, and will base the decision on information from both the parents and the previous school. The building administrator will make their recommendation based upon the following criteria: size and make-up of the current class; the discipline, attendance, and academic success of the incoming student. Any student desiring to attend a school outside the attendance area in which the student resides may do so only with prior written permission from the principal. Parents of students attending outside their attendance center are responsible for their student's transportation. If the parents disagree with the principal's decision on building assignment they may appeal in writing to the superintendent. Assignment to a particular grade level or particular classes will be determined by the building principal based on the educational abilities of the student. If the parents disagree, with the principal's grade level or class placement, parents may appeal to the superintendent.



# Gannon Update



- The District Court ruled on the Block Grant issue:
  - Found Block Grant unconstitutional on adequacy
  - Found Block Grant unconstitutional on equity (weightings)
  - Ordered using weightings for distributing funds this year
  - Ordering payment of Capital Outlay and LOB Equalization
- The State appealed and the Supreme Court stayed the decision:
  - Will allow Block Grants to remain in place for the 15-16 school year
  - Did not order equalization payments for Capital Outlay or LOB
  - Indicated they will expedite the issue due to equalization questions

# Negotiations Update



- We have a tentative agreement with the REA on the following:
  - Salary – 2.48% increase (Step, Track, \$500 base)
  - Benefits – Insurance increase – Tiered approach
  - Payback Day and Professional Development Language
  - Fair Dismissal – Set up a committee to develop a recommendation during the upcoming school year
  - Release from Contract – Changed penalty portion of contract for breaking the contract
  - Supplemental Positions – reinstated yearbook at the HS and MS level and cleaned up positions listed but not paid
- REA ratified the agreement with an 85% approval rate.
- We will ask the BOE to vote on the agreement tonight.

# Whole BOE Training



- As a reminder we have a whole BOE training with KASB on July 21<sup>st</sup>.
- The training will be held in the District Office conference room starting at 5:00 pm.
- Topics for training based on survey results:
  - Communication
  - Expectation Setting
  - Roles and Relationships
  - Continuous Improvement

# Enrollment Information



- Enrollment for the 15-16 school year:
  - Monday, August 3<sup>rd</sup> from Noon-8:00
  - Tuesday, August 4<sup>th</sup> from 8:00-4:00
- Fees – no changes to enrollment fee structure.
- We will be asking for you to approve a lunch price increase tonight.
- This is being done because we are still lower than what we receive for a free lunch reimbursement.
- We must continue to close the gap or risk losing the federal reimbursement.
- Changes include a 10 cent increase from last years price:
  - Grades K-5 - \$2.40
  - Grades 6-8 - \$2.60
  - Grades 9-12 - \$2.75
  - Adult Price - \$3.50

# Upcoming BOE Meeting



## Upcoming Board Meeting

- *Special Meeting: July 21<sup>st</sup>, 2015 @ 5:00 p.m., in the District Office Conference Room*
- *Special Meeting: August 17<sup>th</sup>, 2015 @ 6:45 p.m., in the District Office Conference Room for Budget Hearing*
- *Regular Meeting: Monday, August 17<sup>th</sup>, 2015 @ 7:00 p.m., in the District Office Conference Room*