

2018-19 Budget General Information

USD #: 266

Introduction

The mission of Maize USD 266 is to inspire students to discover their potential through connecting, learning and leading.

At Maize USD 266, we believe that a child's success is a journey rather than a destination. At Maize schools, we also believe that learning is an empowering process that continues throughout life, every individual has value and worth, and development of strong core characteristic traits is essential to reach maximum individual potential.

The school system, which serves over 7,000 students in twelve buildings and a virtual program school, is one of the larger school districts in the state. Although the district serves a large number of students, maintaining the qualities of a one-room school house is a priority. Education is individualized through a low student to teacher ratio; state of the art technology offerings; services for students with special needs; and challenging curriculum offerings at all grade levels.

Board Members

Dr. Jeff Jarman, President	1826 Valleyview	Wichita, KS 67212	316-644-0213
Kate Doerksen, VP	9618 W. Jamesburg	Wichita, KS 67212	316-990-6972
Matt Jensby	9714 W. 18 th Ct. N.	Wichita, KS 67212	316-213-7815
Bruce Nicholson	7180 N. 119 th W.	Wichita, KS 67205	316-721-2384
Richard Stiverson	804 Carriage Rd.	Maize, KS 67101	316-722-3208
Dr. Scott Crawford	8806 W. Central Park	Wichita, KS 67205	316-425-3460
Farris Jibril	7810 W. Meadow Knoll Circle	Wichita, KS 67205	316-722-3896

Key Staff

Superintendent of Schools	Dr. Chad Higgins
Board Clerk	Robin Brown
Asst. Supt. of Teaching & Learning	Dr. Karen Duling
Asst. Supt. of Technology & Innovative Programs	Gary Lewis
Asst. Supt. of Personnel & Operations	Richard Bell
Exec. Dir. Of Career & Technical Ed.	Dr. Sheila Rathbun
Coordinator of Secondary Ed & Spec. Prog.	Beth Parker
Director of Communications	Lori Buselt
Director of Food Service	Julie Shrewsbury
Director of Technology	Clark Fichtl
Director of Transportation	Becky Andrews
Director of Finance / BOE Treasurer	Steve Williams

The District's Accomplishments and Challenges

Accomplishments:Maize Schools enjoy a broad base of support from the community and recently passed a \$70.7 million bond issue for building additions and renovations throughout the district. The Journey to Excellence – Soaring to New Heights plan is the district's guiding force with initiatives in staff effectiveness, student/staff relationships, professional development, curriculum/instruction, community relations and facilities.

All of our schools are QPA accredited and the entire staff is committed to providing a safe learning environment for our students. The staff members across the district are part of professional learning communities to focus on data driven strategies to help children learn.

Maize School Budget Basics for 18-19:

Budget Estimates. The budget is built on ESTIMATES in July for some student counts, Assessed Values, Revenues & Expenses.

Student Full Time Equivalence (FTE). Is the number of students enrolled in our district on a full time basis on September 20th. (example; half day Kindergarten is 0.5 FTE). The student FTE is used in calculating our General Fund budget amount. Starting in 17-18, the budget formula uses the highest student FTE from either of the previous two years or the past three year's average. The budget formula also includes additional estimates for "weighted enrollments" for high enrollment, Bilingual, Career Technology, At-Risk, Transportation, Special Education and Virtual Education. Our final operating budget amount will not be determined until the Kansas State Department of Education audit and Special Ed State Aid is completed.

Estimated Assessed Valuation. The County Appraiser determines an appraised value for personal and business property in the Maize district. The appraised value is taken times a factor of 11.5% on personal property and ranging from 12% to 33% on business and other property to form the assessed valuation. This assessed valuation from the county is not final until October or November. Our estimated assessed value is \$458.1 million this year and is an increase of about \$32.7 million or 7.6% from last year.

Fund Accounting. The budget is made up of many small budgets (funds) that make up the total budget. Each fund may have different budget rules and regulations.

General Fund. - This is the main large operating budget that also can transfer money to other funds. Legislative Block Grants froze our General Fund and LOB budgets for 14-15, 15-16 & 16-17. Under SB 19 in 17-18, schools were again funded using actual student enrollments from previous years and current Weighting FTE's to determine the General Fund and LOB budgets. Our estimated maximum General Fund budget is \$45.3 Million. General fund expenses are for: Instructional; Student and Instructional Support (Counselor, Nurse & Librarian); Administration (Central Office, BOE and Building); Operations & Maintenance; Student Transportation, Student Activities & Athletics; and Transfers to other funds.

Supplemental General Fund - aka Local Option Budget (LOB). This is a supplemental or additional budget to the General Fund. The BOE approved up to 30% authority for the LOB. This percent is taken times the General Fund Budget in a formula to determine the LOB budget. This year, the LOB is estimated at \$13.8 Million. Our LOB expenses are used for a portion of the Instructional Certified salaries, Technology expenses and required in 18-19 are transfers to the Bilingual and At-Risk Funds. The General Fund and LOB budgets are used for our total operating budget. As part of the equalization requirement, the LOB also receives State Aid through a formula and our current rate is 52.93% of the LOB budget.

Estimated Operating Budget for 18-19: -The total General Fund published budget of \$45.3 million and the published LOB budget of \$13.8 million combine for our total estimated operating budget of \$59.1 million. This is an estimate until the KSDE audit is completed and the final Special Ed State Aid is determined by June.

Capital Outlay Fund. This fund allows the BOE to levy taxes for equipment, property purchases or facility additions. As of the 2005 legislation, 8 mills are the maximum allowed and Maize USD has a current resolution allowing up to 8 mills. The mill levy is used along with interest on idle funds, miscellaneous revenues and possible year-end transfers from the General Fund to provide the budget revenues. Beginning in 14-15 the State provided Capital Outlay State aid. This amount was reduced mid-year and the legislature continued that same reduced amount for 15-16. Due to the Equalization Court Case, Capital Outlay state aid was fully funded in 16-17 and is projected to continue. Our current State Aid is 43% of the taxes levied in the Capital Outlay Fund.

Bond Fund. This is approved by an election to build our school buildings and the funds are set up to repay the debt. The school finance law for bond elections prior to 7-1-15 currently provides 43% State Aid for our bond payments. The bond election in June 2015 approved \$70.7 million for additions and renovations to the existing Maize Middle School, Maize High School, Maize South High School, new Transportation Center, new Early Childhood Center and Athletic Field upgrades.

Under the current finance law, our bond state aid calculation would be 18% for future bond elections.

Other Funds. There are several other funds that do not have mill rates that make up the total budget. They are Bilingual Education, Driver Training, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Career & Postsecondary Ed, K-12 At-Risk, 4 yr. old At-Risk and Virtual School. Most of these receive transfers from the General Fund or LOB.

Recreation Fund. The Recreation fund was approved by public election and Board resolution up to 1 mill that began in FY 2000. The school acts as the tax generating revenue source for the Recreation Commission to operate.

Mill Levy. The Assessed Valuation and required local tax dollars combine to calculate Mill Rates for the County to process the school taxes. One mill equals one tax dollar for each \$1,000 of assessed valuation. **One mill will generate about \$458,100 for our district from 2018 taxes.** (Taxpayers usually pay half in December and the remaining half in May. Our total mill estimate for taxes including the Recreation Commission 1.0 mill is 59.790 and is a decrease of 0.76 mills from last year.

If the appraised value remains the same on a \$100,000 Residential property, the 0.0760 mill decrease will decrease the taxes by about \$ 8.74 per year. (11,500 x .000760)

Legal School Budget Timeline Requirements:

1. The School District budget should be prepared on or before August 1 of each year.
2. There must be at least 10 days notice for the time and place of the budget hearing in the newspaper and includes the proposed budget amounts.
3. The budget must be certified to the county clerk by August 25.

Mill Comparison:	<u>17-18</u>	<u>18-19</u>	<u>Difference</u>
General Fund	20.000	20.000	-0-
LOB	14.788	11.551	(3.237)
Cap. Outlay	8.000	8.000	0.000
Bond Fund	16.762	19.239	+2.477
Rec. Com.	<u>1.000</u>	<u>1.000</u>	<u>0.000</u>
Total	60.550	59.790	(0.076)

CALCULATION OF ESTIMATED TAXES FOR 2018-19

Using the tax levy of 20.0 mills for the general fund and 39.790 mills for the other levied funds, you will be able to estimate your school district and Recreation Commission taxes by using the following calculations.

School Tax Calculations for a residence with a \$100,000 appraised value.

(Individual residential values may be used in place of the \$100,000 to determine est. taxes.)

(Business and other property would have an assessment ratio of 12, 25 or 30%)

Calculation for General Fund taxes:

\$100,000	Residential Appraised Value
- \$ <u>20,000</u>	Residential Property Exemption (from 1997 Legislation)
\$ 80,000	Reduced Market Value
x <u>.115</u>	Assessment Ratio by State
\$ 9,200	Reduced Assessment Value
x <u>.02000</u>	20.0 Statewide Gen Fund Mills (per thousand)
\$ 184.00	General Fund Tax Amount
	\$ 184.00
	+ \$ <u>457.59</u>
	\$ 641.59

Calculation for Other Levied Funds:

\$100,000	Residential Value
x <u>.115</u>	Assessment Ratio
\$ 11,500	Full Assessed Value
x <u>.03979</u>	<u>39.790</u> Total Other Fund Including 1 mill Rec Com
\$ 457.59	Other Funds Taxes
	General Fund Tax Amount
	Other Funds Levied Tax Amount
	Total Est. School District & Rec Com. Tax for a \$100,000 County appraised residence.

If the appraised value remains the same on a \$100,000 property, the 0.760 mill decrease:

Will decrease Residential by about \$8.74 per year ($11,500 \times .000760$)

Will decrease Commercial by about \$19.00 per year ($25,000 \times .000760$)

Will decrease Ag Land by about \$22.80 per year ($30,000 \times .000760$)

One mill will generate about \$ 458,132 in taxes from the estimated valuation of \$ 458,132,449. Up 7.6%

Area Mill Rates (17-18)										
District	General	LOB	Cap Outlay	B & I	Spec Assess.	USD Levies	Rec.	Rec Bens	TOTAL	Highest usd lvy
Andover	20.000	13.398	8.000	26.194	.000	67.592	.000	.000	67.592	1
Goddard	20.000	15.995	8.000	16.399	.001	60.395	.000	.000	60.395	2
Valley Ctr	20.000	14.913	5.036	20.325	.000	60.274	4.600	.000	64.874	3
Maize	20.000	14.788	8.000	16.762	.000	59.550	1.000	.000	60.550	4
Renwick	20.000	16.469	8.000	13.875	.000	58.344	.000	.000	58.344	5
Haysville	20.000	21.023	8.000	6.944	.000	55.967	.000	.000	55.967	6
Wichita	20.000	17.553	8.000	8.055	.125	53.733	.000	.000	53.733	7

Area Mill Rates Est. (18-19) ESTIMATE											
District	General	LOB	Cap Outlay	B & I	Spec Assess.	USD Levies	Rec.	Rec Bens	TOTAL	USD Lvy diff from last year	Sorted high to low USD levies
Andover	20.000	10.612	8.000	28.983	.000	67.595	.000	.000	67.595	0.003	1
Valley Ctr	20.000	13.867	5.907	20.000	.000	59.774	4.000	.600	64.374	(0.500)	2
Goddard	20.000	11.826	8.000	18.965	.159	58.950	.000	.000	58.950	(1.445)	3
Maize	20.000	11.551	8.000	19.239	.000	58.790	1.000	.000	59.790	(0.760)	4
Renwick	20.000	14.083	8.000	14.918	.000	57.001	.000	.000	57.001	(1.008)	5
Haysville	20.000	12.047	8.000	16.099	.000	56.146	.000	.000	56.146	0.179	6
Wichita	20.000	16.618	8.000	8.742	.255	53.615	.000	.000	53.615	(0.118)	7

SW - Budget Excel 18-19 Area Mills & 266 history

Maize USD Mill Rates History										
School Yr.	District	General	LOB	Cap Outlay	B & I	USD Levies	Rec.	TOTAL	Change	
2010-11	266	20.000	18.270	3.490	14.560	56.320	0.990	57.310		
2011-12	266	20.000	19.146	3.514	15.185	57.845	1.000	58.845	1.525	
2012-13	266	20.000	17.655	6.020	15.011	58.686	1.003	59.689	0.841	
2013-14	266	20.000	18.256	8.000	15.087	61.343	1.000	62.343	2.657	
2014-15	266	20.000	12.225	8.000	19.740	59.965	1.000	60.965	(1.378)	
2015-16	266	20.000	14.081	8.000	19.745	61.826	1.000	62.826	1.861	
2016-17	266	20.000	12.128	8.000	19.453	59.581	1.000	60.581	(2.245)	
2017-18	266	20.000	14.788	8.000	16.762	59.550	1.000	60.550	(0.031)	
18-19 Est	266	20.000	11.551	8.000	19.239	58.790	1.000	59.790	(0.760)	

SW - Budget Excel 18-19 Area Mills & 266 history 8-14-18

1-5

18-19 General Fund & LOB Budget Comparison						
			12 mo.	12 mo.	12 mo.	
		Code	16-17	17-18	18-19	Diff vs 17-18
	GENERAL Fund 18-19 Budget Document	06	Actual	Actual	Budget	
Line #		Line	(1)	(2)	(3)	
1	1980 Reimb & 1990 Misc	60&67	651,070	51,448		-51,448
2	3110 General State Aid	95	32,349,385	34,988,506	37,634,527	2,646,021
3	3205 Special Education Aid	120	5,991,634	6,240,956	7,678,169	1,437,213
4	3221 KPERS Aid	125	2,702,612	XXXXXXXXXX	XXXXXXXXXX	
5	TOTAL EXPENDITURES & TRANSFERS	175	41,694,701	41,280,910	45,312,696	4,031,786
6						
7	Adjustments needed to compare Gen Fund budget \$ amounts:					
8			16-17	17-18	18-19	Diff vs 17-18
9	Spec Ed Aid Total Transfer to Spec Ed Fund		(9,540,441)	(10,200,342)	(11,963,937)	(1,763,595)
10	KPERS State Aid Transfer adjustment		(2,702,612)	0	0	0
11	Virtual Fund 15 Transfer combined in Gen St. Aid		(1,683,420)	(1,822,550)	(2,070,000)	(247,450)
12	Actual Net Gen. Fund budget after Adjustments		27,768,228	29,258,018	31,278,759	2,020,741
13						
14	TOTAL Supp Gen (LOB) Budgets	175	12,502,460	13,031,374	13,805,349	773,975
15						
16	TOTAL ADJUSTED GEN FUND & LOB BUDGETS FOR COMPAR		40,270,688	42,289,392	45,084,108	2,794,716
17			Block Grant	SB 19	Sub / SB 423	
18						
19			New Facility 75.0 wfte MMS & MCA			(312,000)
20			LOB New Facility 75.0 WFTE reserve			(93,700)
21			Est. Adj. Net Budget Increase			2,389,016
22						
23			Est. 18-19 Major Expense increases:			
24			Est. Salary and Tax Increase			(1,150,000)
25			Est. BOE Paid Health Insurance Inc.			(200,000)
26			Est. Net Add'l Staff Increase			(751,000)
27			Utility Budget Increase			(143,000)
28			Spec Ed Assmt increase of \$252,200			
29			included in Spec Ed Transfer			
30			Total 18-19 Major Expense			(2,244,000)
31						
32			Est. Net positive budget balance			145,016
	SW -Budget Excel-18-19 GF & LOB Budget Comparison 8-7-18					

County Clerk's Budget Information for the 2019 Budget

Chad Higgins
USD 266
905 W Academy Ave
Maize, KS 67101-4000

1. Valuation Information as of June 15, 2018:

	USD General Fund	Estimated Assessed Valuation "Other"	USD Bond Fund
Real Estate	417,386,102	446,563,638	446,583,617
Personal Property	2,069,457	2,182,655	2,183,450
State Assessed	9,386,156	9,386,156	9,473,074
* Total	428,841,715	458,132,449*	458,240,141
New Improvements	13,683,031	↑ 32,691,410 ↑ 7.7%	

← All 3 To open Page

2. Actual Tax Rates Levied for the 2018 Budget:

Fund	Rate	Amount Levy
General	20.000	7,932,181
Special Capital Outlay	8.000	3,403,528
Supplemental General	14.788	6,291,422
Bond & Interest	16.762	7,133,052
Recreation Commission	1.000	425,441
Total	60.550	25,185,624

3. Final Assessed Valuation from the November 1, 2017 Abstract:

Name of County	General Fund	Other Funds	Bond Fund
Sedgwick	396,609,033	425,441,039	425,548,975
Total	396,609,033	425,441,039	425,548,975

4. Gross Earning (Intangible) Tax Estimate

Last Year
 ↑ 24,050,959
 ↑ 6%

5. Neighborhood Revitalization District:
 Valuation Subject to Rebates

0

7. Watercraft tax estimate

17,808

June 8, 2018
 Date

Provided by: 
 Kelly B Arnold, Sedgwick County Clerk

Name of County: Sedgwick



* Recreation Commission use this valuation amount.

Note: If the USD supports a recreation commission, please send a copy of this to the recreation commission.

Attachment I

***County Treasurer's Report to School District Clerk
for preparing the 2018-19 USD Budget***

IMPORTANT: File this information with the school district on or before July 1.

Office of the County Treasurer Sedgwick County, Kansas

To: Steve Williams, Dir of Finance

USD 266

Delinquent Tax Computation

1. 2016 Total Taxes Levied for USD #266	23,772,076
2. 2016 Taxes Uncollected	255,663
3. Percent of Delinquency (line 2 divided by line 1)	1.08%

Estimated Tax Collections (All USD Funds) July 1, 2018 to June 30, 2019

4. Est. Motor Vehicle Property Tax 07/01/18 to 06/30/19	2,250,133
5. Est. Commercial Vehicle Tax 07/01/18 to 06/30/19	25,535
6. Est. 16/20M Truck Tax 07/01/18 to 06/30/19	2,122
7. Est. Rec. Vehicle Property Tax 07/01/18 to 06/30/19	16,489
8. Est. In Lieu of Taxes on Industrial Revenue Bonds 07/01/18 to 06/30/19	
9. Est. Mineral Production Tax 07/01/18 to 06/30/19	

Estimated Assessed Valuation (See K.S.A. 79-5a27) (file with USD when available)

10. 2018 Estimated Assessed Valuation for General Fund	County Clerk will send
11. 2018 Estimated Assessed Valuation for All Other Funds	County Clerk will send

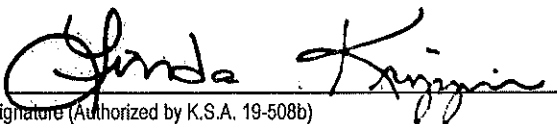
Estimated percent of distribution of year 2018 tax dollars

It is important to under-estimate the January, March and June distribution amounts by 1 or 2 percent in order to assure cash flow. The amount under-estimated would be added to the September and October estimates.

a) January 20, 2019	57.1%	
b) March 20, 2019	2.8%	
c) June 5, 2019	37.9%	
d) September 20, 2019	2.2%	
e) October 31, 2019		
	Must total 100%	100%

I hereby certify that this is a true and correct statement of the Receipts and Disbursements of the above Unified School District as shown by my records.

County Treasurer


Signature (Authorized by K.S.A. 19-508b)