



SHAWNEE MISSION

SCHOOL DISTRICT

2020-21 Budget Workshop Non-Operating Funds

May 11, 2020



SHAWNEE MISSION SCHOOL DISTRICT THE BRIDGE TO UNLIMITED POSSIBILITIES

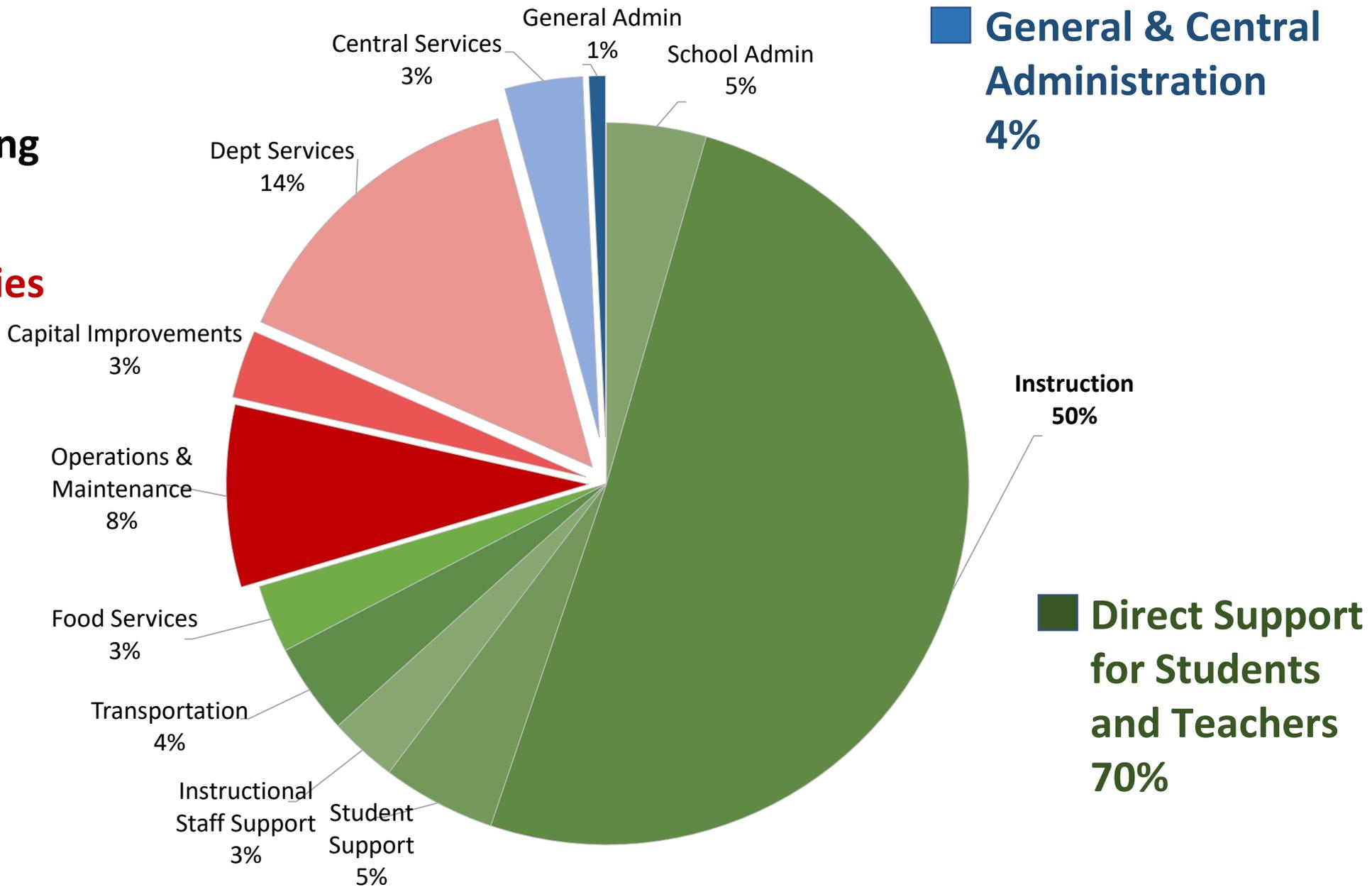
DESTINATION

Every student will have a **personalized learning plan** that supports them in being **college/career ready** and having the **interpersonal skills** important to life success.

SMSD

Allocation of School Spending 2019

Facilities
25%



Operational vs Non-Operational Budgets Expenditures

- **Operational Budget** includes the daily expenditures associated with running the school district, primarily salaries & benefits as well as transportation, utilities and supplies & services.
- **Non-Operational** are directed primary to maintaining, repairing, and rebuilding district facilities. Non-operational dollars cannot be used for daily operational expenditures, but for a few specifically defined exceptions.
 - **Capital Budget** include purchases for educational equipment, ongoing facilities upkeep and repairs to buildings according to an established replacement cycle. These funds are typically not large enough for major renovations or reconstruction. Capital outlay dollars cannot be used for operational needs, except for the salaries of maintenance and custodians who maintain the facilities.
 - **Bond Funds** dedicated to new construction and remodel of district facilities. Bond funds cannot be used for operational needs.

see [SMSD Budget and Finance FAQ](#)

SMSD BUDGET 2019-2020

SUPPORTING (OPERATING)
 \$242,821,804
 61%
 (State = 72%)

CAPITAL OUTLAY
 Local-Restricted
 \$46,926,311
 12%
 (State = 0%)

BOND (DEBT)
 Local-Restricted
 \$223,000,000
 \$32,931,466
 Debt 8%
 (State = 0%)

FLOW THROUGH
 State/Local -
 Restricted
 \$40,125,079 - 10%
 (State = 80%)

FEDERAL
 Restricted
 \$11,299,896
 3%
 (Federal = 100%)

SELF SUPPORTED
 Fees, Gifts, Grants
 -Restricted
 \$24,125,682 – 6%
 (State = 1%)

- Unrestricted for these purposes:
- Salary & benefits 83%
 - Student transportation 6%
 - Supplies & services 5%
 - Utilities 4%
 - Other 2%

- Restricted by statute for these purposes:
- Bond Debt & Apple Leases
 - Construction
 - Renovation & repair
 - Maintenance salaries
 - Technology and software
 - Furnishings and equipment
 - Uniform purchases

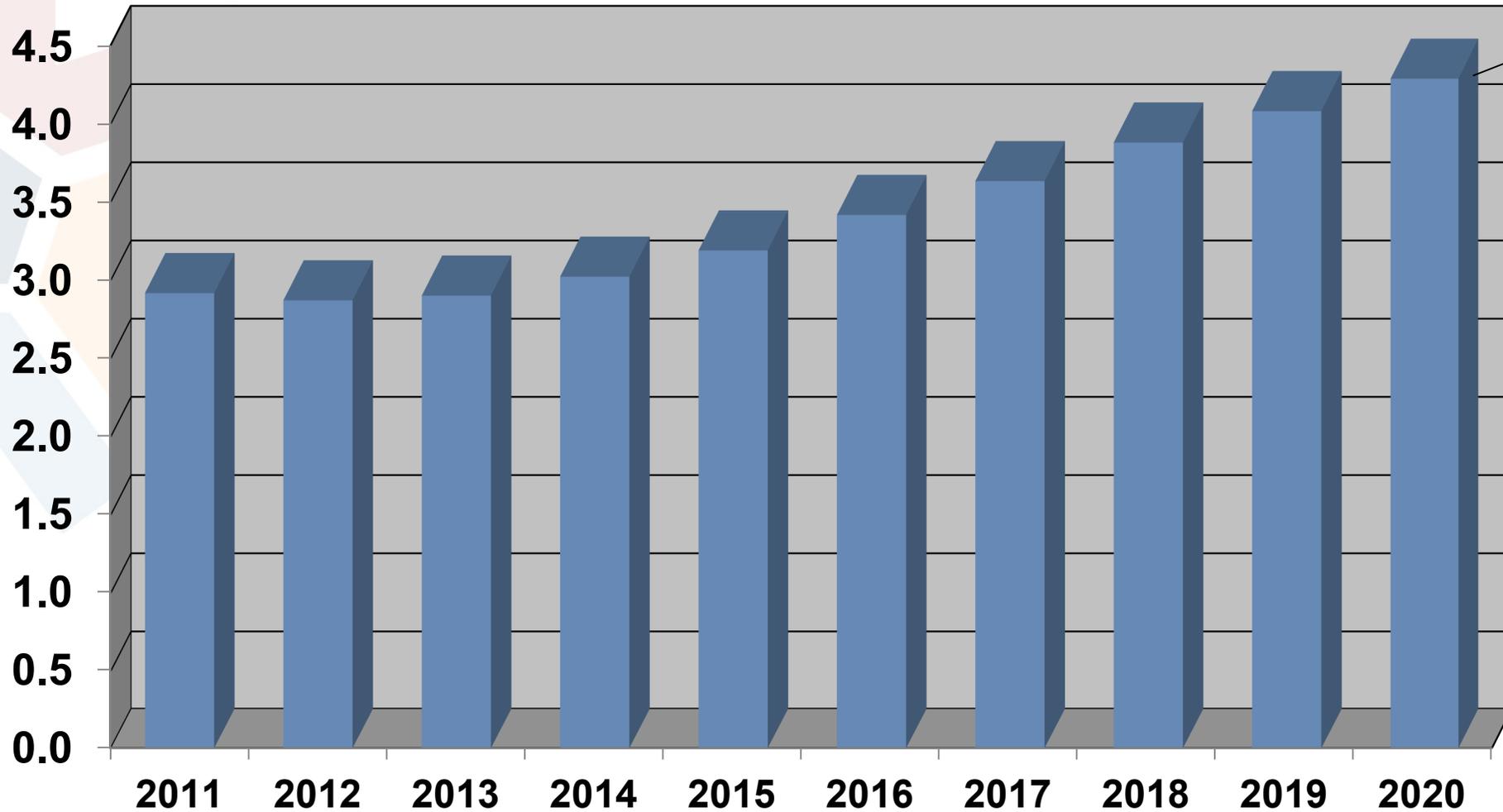
- Requires voter approval and is restricted for these purposes:
- Major construction and renovation of facilities
 - Equip and furnish facilities
 - Cannot be used for operations
 - Bond debt is paid from the Bond & Interest Fund

- Restricted by statute for these purposes:
- KPERS flow-through contribution funded by the state
 - Cost of living weighting funded by local taxes

- Restricted by grant for these purposes:
- Title VIB special education
 - Title I reading & math support in our high poverty schools
 - Title IIA to develop high qualified teachers and principals
 - Title III & IV

- Restricted by statute for the revenue specific purposes:
- Food service and summer school
 - Textbook rental & student materials
 - Gift, Donations & non-federal grants
 - Special liability

Assessed Valuation (In Billions)



**\$4.29
billion**
5.1%

Kansas State Statute Authorized Use of Funds

Article 53 – Capital Outlay State Aid, 72-53,116. Capital outlay fund; use of moneys; investments authorized. (a) Any moneys in the capital outlay fund of any school district and any moneys received from issuance of bonds under K.S.A. 72-53,117 or 72-53,122, and amendments thereto, may be used for the purpose of the acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing, maintaining and equipping of school district property and equipment necessary for school district purposes, including: (1) Computer software; (2) performance uniforms; (3) housing and boarding pupils enrolled in an area vocational school operated under the board of education; (4) architectural expenses; (5) building sites; (6) undertaking and maintenance of asbestos control projects; (7) school buses; and (8) other fixed assets.

http://www.kslegislature.org/li/b2019_20/statute/072_000_0000_chapter/072_053_0000_article/072_053_0116_section/072_053_0116_k/

Capital Outlay: Revenue

Beginning Fund Balance

\$13,660,866

Revenues:

Property/MV Taxes

\$35,659,858

Miscellaneous/Interest

174,853

Apple Repair/Replacement Fees

125,000

Apple Trade-In

1,750,000

Total Revenues

\$37,709,711

Total Budget Available

\$51,370,577

Capital Outlay: *Expenditures*

Total Budget Available

\$51,370,577

Expenditures:

Schools/Departments

\$ 1,783,096

Technology

4,238,119

Operations and Maintenance

13,000,000

Salaries and Benefits

4,529,308

Bond and Apple Lease Payments

17,235,373

Unallocated Projects

5,584,681

Total Expenditures

\$46,370,577

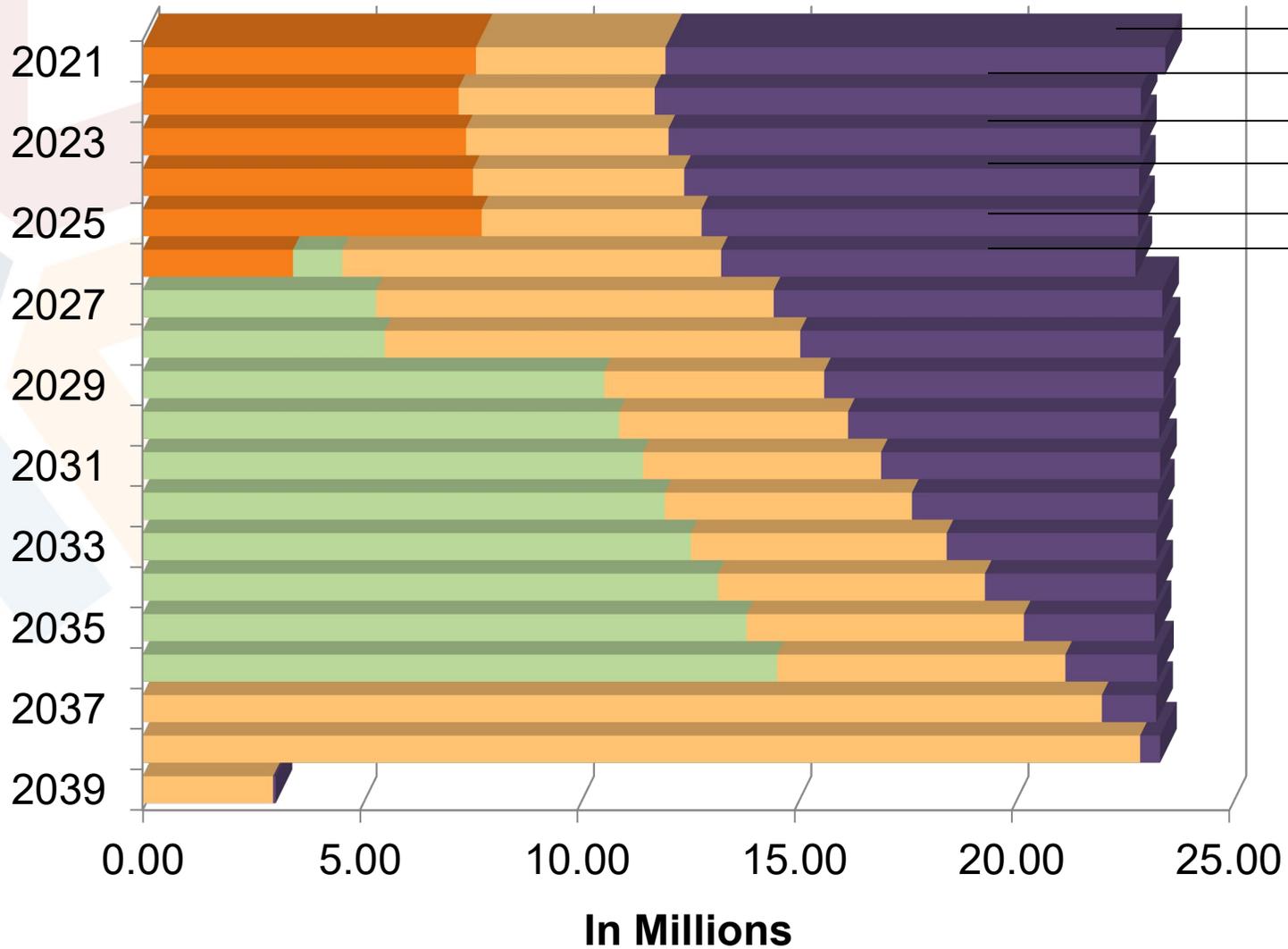
Ending Fund Balance

\$5,000,000

Other Debt Funds

Fund	Beginning Balance	Receipts	Expenditures	Ending Balance
Bond & Interest	\$ 22,285,127	\$ 32,291,528	\$ 33,236,363	\$ 21,340,292
Special Assessment	642,652	712,268	850,000	504,920

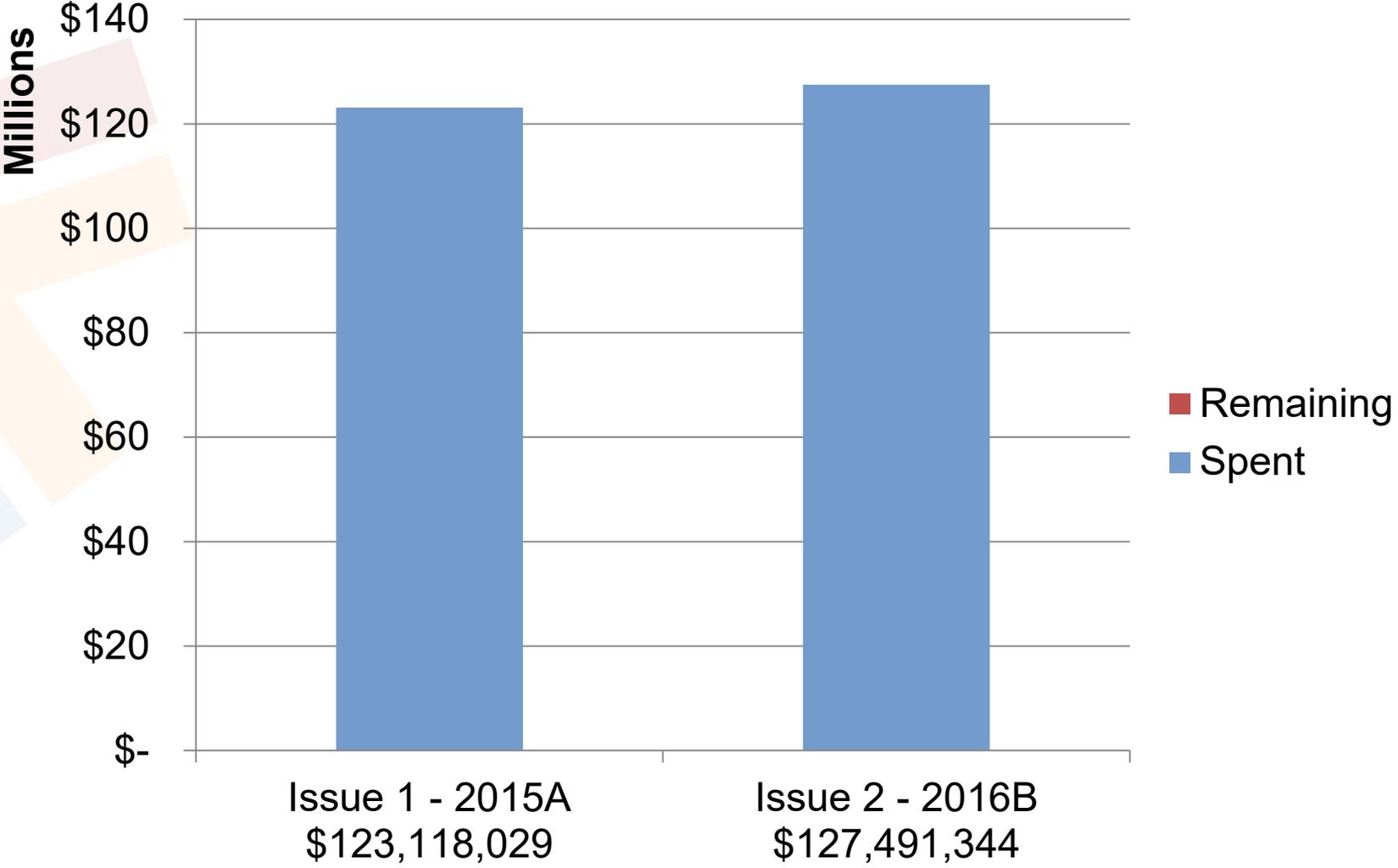
Debt Service Requirements by Year and Issue



7.436	Current Mill Rate
7.434	Projected Mill Rates
6.934	
6.934	
6.934	
6.934	

- 2012A - Refunding
- 2015A - Construction
- 2016B - Construction
- Interest

2015 Bond Authorization - \$223 Million



FLOW-THROUGH FUNDS TO THE STATE



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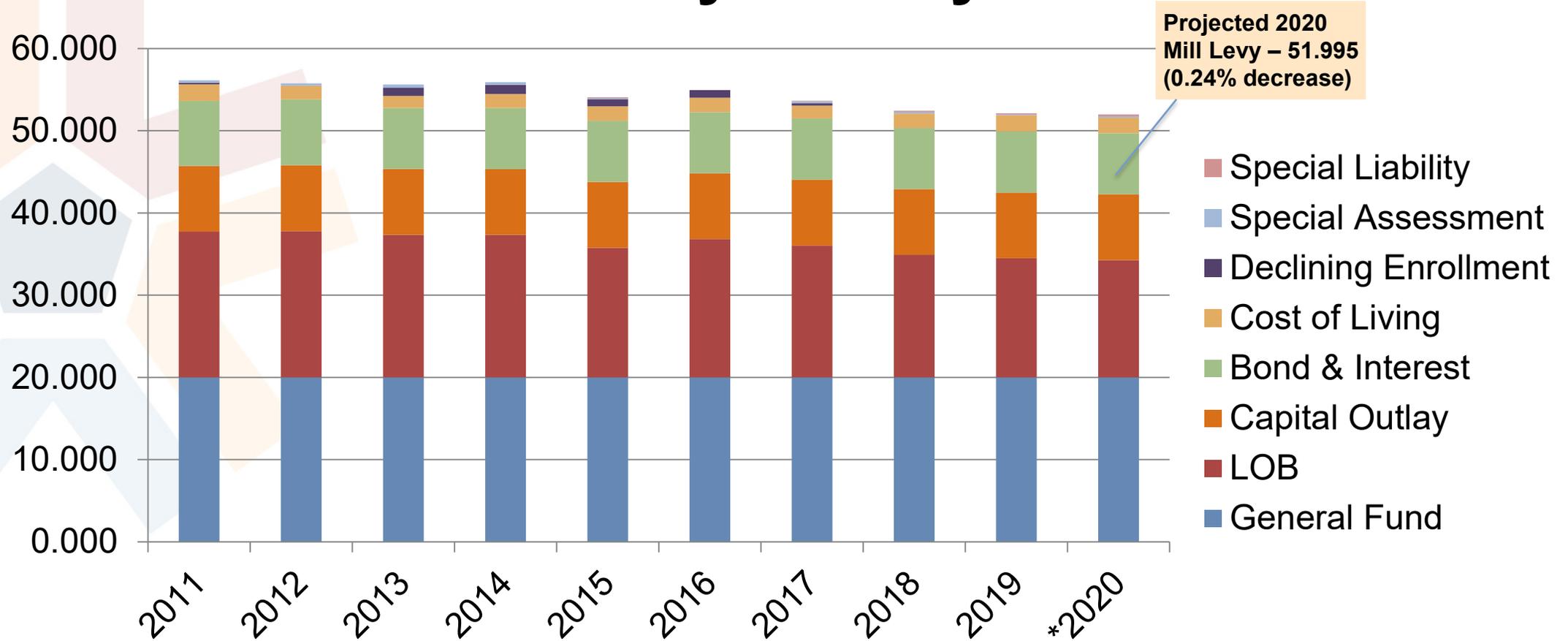
Cost of Living	\$ 8,196,400
KPERS	32,000,000
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Total	\$ 40,196,400



Self Supported Funds

Fund	Beginning Balance	Receipts	Expenditures	Ending Balance
Adult Supplemental	\$ 35,421	\$ 0	\$ 35,421	\$ 0
E-School	527,117	116,400	94,312	549,205
Food Service	3,072,568	11,525,000	14,597,568	0
Summer School	969,835	437,000	926,774	480,061
Special Liability	1,660,007	948,062	1,208,000	1,400,069
Student Materials	304,686	724,000	1,028,686	0
Textbook Rental	983,365	897,401	1,880,766	0
Health Reserve	79,720	1,649,237	1,649,237	79,720
Gifts, Grants & Donations	1,174,022	563,186	680,897	1,056,311
Drug Free Schools-Local	35,803	27,000	62,803	0

Mill Levy History



** Anticipated 2020 cost to owner of \$200,000 home -- \$1,150*

Budget Timeline



Budget Workshop – Non Operating Funds	May 11, 2020
Budget Workshop – Operating Funds	May 26, 2020
Approval of Publication	July 20, 2020 (tentative)
Publication of Notice of Hearing in KC Star	July 24, 2020 (approximately)
10-day Publication Noticed Ends	August 3, 2020
Budget Hearing and Adoption	August 10, 2020 (tentative)
Budget Submission Deadline	August 25, 2020

Presentation can be found at [SMSD.org – Budget & Finance Section](https://www.smsd.org/Budget-Finance-Section)



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