

# **AUBURN-WASHBURN USD 437**

## **BUDGET SUMMARY**

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GENERAL FUND FORM 150 AND LOCAL OPTION BUDGET

	<u>2017-18 Budget</u>			<u>2017-18</u>
	L.O.B. = BSAPP =		30.00% \$ 4,006.00	
<b>GENERAL FUND</b>				
Actual 9/20/16 enrollment	6,208.9			
Greater of above # and PY enrollment			6,208.9	\$ 24,872,853
		<i>Weighting Factor</i>		
KAMS			-	\$ -
4 year old at risk	60.0	0.50000	30.0	\$ 120,180
High enrollment weighting		0.035040	218.6	\$ 875,712
Virtual education		1.050000	-	\$ -
Virtual non-proficient	-	0.250000	-	\$ -
Virtual AP	-	0.080000	-	\$ -
ESL (Bilingual education)	133.0	0.18500	24.6	\$ 98,548
Vocational education	1,272.0	0.50000	106.0	\$ 424,636
At risk	1,590.0	0.48400	769.6	\$ 3,284,920
At Risk-Building High Density	480.0	0.10500	50.4	\$ -
New facility	-	0.25000	-	\$ -
Transportation (student density factor)	3,330.0	0.13330	443.9	\$ 1,778,263
Total General Fund Weighted F.T.E.			7,852.0	
	<i>Special Ed State Aid</i>	<i>Funding per Tch est</i>		
Special Education (92% of excess cost)	\$ 5,928,305	\$ 28,250	1,479.9	\$ 5,928,479
Total weighted F.T.E.			9,331.9	
Per pupil budget authority			\$ 4,006	
<b>General Fund Operating Budget</b>			\$ 37,383,591	\$ 37,383,591
Virtual Education			\$ 17,090	\$ 17,090
<b>Sub-total-General Fd Budget Authority</b>			<b>\$ 37,400,681</b>	<b>\$ 37,400,681</b>
KSDE Audit Adjustment			\$ -	\$ -
Transfers from Special Funds			\$ -	\$ -
<b>General Fund Budget Authority</b>			<b>\$ 37,400,681</b>	<b>\$ 37,400,681</b>
<b>Local Option Budget</b>			<b>\$ 12,355,136</b>	<b>\$ 12,355,136</b>
<b>Total Budget Authority</b>			<b>\$ 49,755,817</b>	<b>\$ 49,755,817</b>

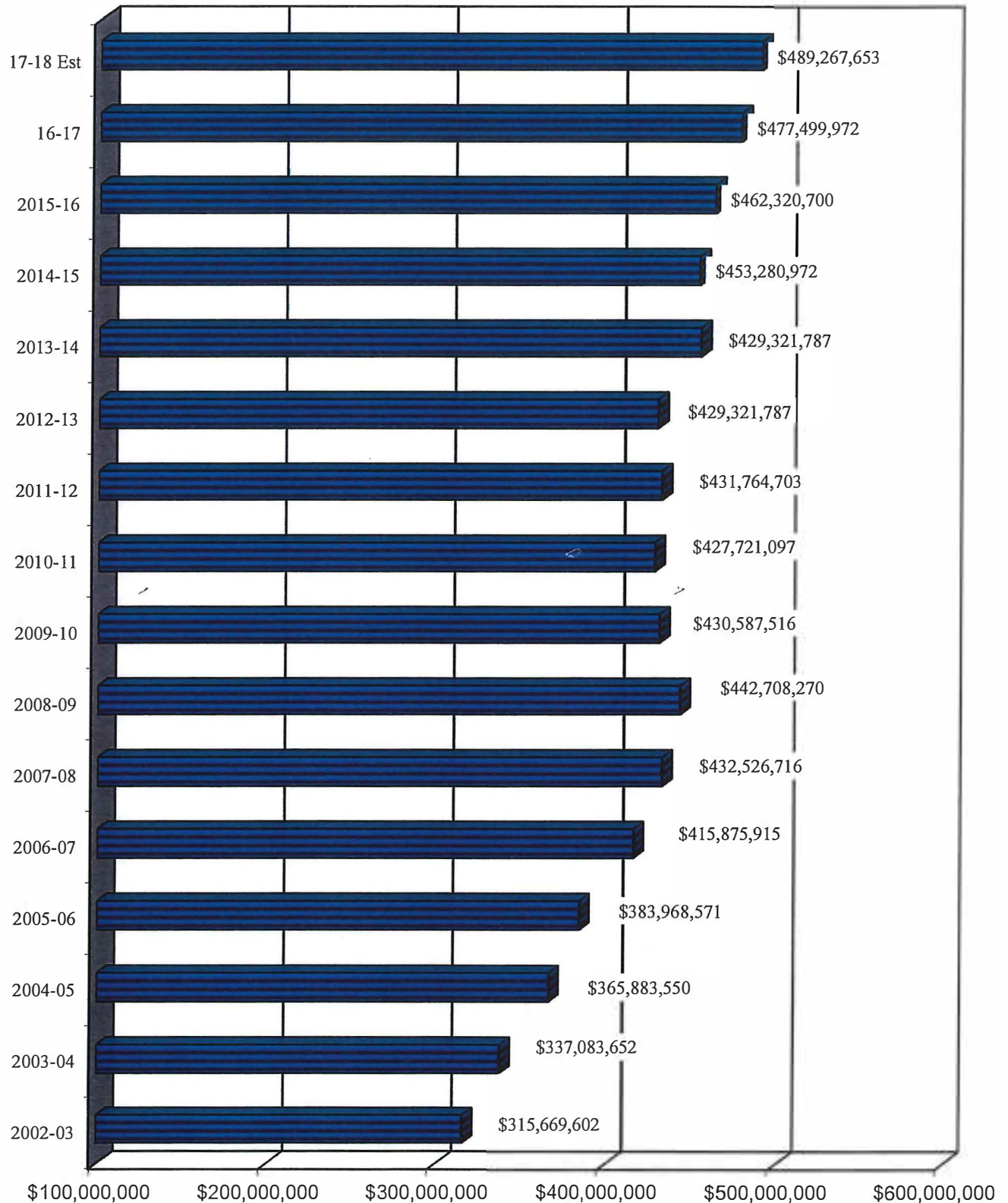
**Auburn-Washburn USD 437  
Capital Outlay Cash Flow Worksheet**

SY 2017-2018

	FY 2016-17 Budget	FY 2016-17 Actual	Carryover to FY 2018	FY 2017-18 Budget
<b>Beginning Cash Balance</b>	\$ 3,495,546	\$ 3,495,546		\$ 3,956,411
<b>Revenue:</b>				
Ad Valorem Tax	\$ 3,606,099	\$ 3,728,016		\$ 3,698,863
<i>Mill Levy</i>	<i>8.000</i>			<i>8.000</i>
<i>Note - One mill generates</i>	<i>\$476,997</i>			<i>\$489,268</i>
Ad Valorem Tax Collections on Prior Year	\$ 47,173	\$ 37,633		\$ 64,871
Motor/Rec. Vehicle & Misc. Taxes	\$ 455,826	\$ 486,880		\$ 467,736
Capital Outlay State Aid	\$ 801,355	\$ 801,398		\$ 861,111
Interest Income	\$ -	\$ 85,318		\$ -
Miscellaneous Revenue	\$ 15,000	\$ -		\$ 15,000
Rental Revenue	\$ 25,000	\$ 33,682		\$ 25,000
Prior Year Encumbrance/Underages	\$ -	\$ 80		\$ -
Property Sale Proceeds	\$ -	\$ 2,552		\$ -
<b>Total Revenue</b>	<b>\$ 4,950,453</b>	<b>\$ 5,175,559</b>		<b>\$ 5,132,582</b>
<b>Current Year Appropriations:</b>				
Facilities & Site Improvements	\$ 1,858,975	\$ 1,670,300		\$ 2,268,527
Equipment Acquisitions & Replacement	\$ 589,366	\$ 469,752		\$ 1,163,973
Technology Equipment/Lease	\$ 998,289	\$ 731,237		\$ 1,269,513
General Maintenance Allocation	\$ 100,000	\$ 94,086		\$ 100,000
Custodial & Maintenance Salaries	\$ 827,000	\$ 730,983		\$ 427,000
<b>Sub-total Current Year Appropriations</b>	<b>\$ 4,373,630</b>	<b>\$ 3,696,358</b>		<b>\$ 5,229,013</b>
<b>Appropriations Carried Over from Prior Year:</b>				
Facilities and Site Improvements	\$ 578,836	\$ 578,836	\$ 230,736	\$ 230,736
Equipment Acquisitions & Replacement	\$ 176,500	\$ 176,500	\$ 35,500	\$ 35,500
Technology - Equipment	\$ 263,000	\$ 263,000	\$ 267,000	\$ 267,000
<b>Sub-total Prior Year Carryover</b>	<b>\$ 1,018,336</b>	<b>\$ 1,018,336</b>	<b>\$ 533,236</b>	<b>\$ 533,236</b>
<b>Total Budgeted Expenditures</b>	<b>\$ 5,391,966</b>	<b>\$ 4,714,694</b>	<b>\$ 533,236</b>	<b>\$ 5,762,249</b>
<b>Ending Cash Balance</b>	<b>\$ 3,054,033</b>	<b>\$ 3,956,411</b>		<b>\$ 3,326,744</b>

Year	Facilities	Equipment	Total
FY 1996-97	168,879	638,000	806,879
FY 1997-98	1,001,536	909,996	1,911,532
FY 1998-99	396,534	1,148,687	1,545,221
FY 1999-00	426,449	1,063,176	1,489,625
FY 2000-01	494,009	965,558	1,459,567
FY 2001-02	497,698	1,265,597	1,763,295
FY 2002-03	515,664	1,504,448	2,020,112
FY 2003-04	924,832	1,033,556	1,958,388
FY 2004-05 Tallgrass	956,916	11,679	
FY 2004-05	782,481	1,291,036	3,042,112
FY 2005-06 Land Purchase (Farley)	724,683		
FY 2005-06	1,151,478	1,399,849	3,276,010
FY 2006-07	1,451,366	1,341,729	2,793,095
FY 2007-08	1,611,226	1,667,848	3,279,074
FY 2008-09 Land Purchase-HS site	1,500,418		
FY 2008-09 Land Purchase-WE Parking	74,981		
FY 2008-09	802,140	2,520,292	4,897,831
FY 2009-10	949,674	1,377,821	2,327,495
FY 2010-11	527,329	1,817,911	2,345,240
FY 2011-12	860,729	1,561,294	2,422,023
FY 2012-13	1,017,300	745,645	1,762,945
FY 2013-14	912,205	2,129,137	3,041,342
FY 2014-15	1,758,331	2,811,328	4,569,659
FY 2015-16	1,492,506	1,939,594	3,432,100
FY 2016-17	1,858,975	2,514,655	4,373,630
<b>FY 2017-2018 Requested</b>	<b>6,215,493</b>	<b>5,582,414</b>	<b>11,797,907</b>
<b>FY 2017-2018 Recommended</b>	<b>2,268,527</b>	<b>2,960,486</b>	<b>5,229,013</b>

# Auburn-Washburn USD 437 Assessed Valuation History



**Auburn-Washburn USD 437  
Mill Levy History**

	General Fund	L.O.B.	Capital Outlay	Bond & Interest	Actual Total	Increase (Decrease)
FY 2017-18 (Published)	20.000	14.776	8.000	8.390	51.166	-
FY 2016-17	20.000	14.453	7.992	8.721	51.166	(2.734)
FY 2015-16	20.000	16.721	8.000	9.799	54.520	0.489
FY 2014-15	20.000	14.852	8.000	10.460	53.312	(0.588)
FY 2013-14	20.000	16.860	6.798	10.242	53.900	(0.131)
FY 2012-13	20.000	17.388	5.002	11.641	54.031	0.879
FY 2011-12	20.000	17.888	4.501	10.763	53.152	1.196
FY 2010-11	20.000	18.270	4.002	9.684	51.956	1.002
FY 2009-10	20.000	18.007	3.432	9.515	50.954	0.073
FY 2008-09	20.000	18.186	4.300	8.395	50.881	0.752
FY 2007-08	20.000	17.135	5.841	7.153	50.129	(0.259)
FY 2006-07	20.000	17.391	5.254	7.743	50.388	0.069
FY 2005-06	20.000	16.075	6.000	8.244	50.319	

\* The Budget Publication establishes the maximum limits. A school board has the option to approve the budget as published or lower the individual levies. After publication a Board may not increase the levy.

**Budget Levy Limits:**

**General Fund** Set by State - current levy is 20 mills.  
Residences receive a \$20,000 exemption.

**Local Option Budget** The mill levy is determined annually based on the LOB percent adopted by the Board.

**Capital Outlay** Local Board resolution set at 8.0 mills.

**Bond and Interest** Set annually based on bond and interest payments due in fiscal year.

**Assessed Valuation for Tax Computations**

\$	477,499,972	Final Certified Total for FY 2016-17
\$	489,267,653	Estimated Total for FY 2017-18
	2.46%	Percent Increase
\$	489,268	Annual Dollars Generated by 1 mill

**Auburn-Washburn USD 437**

**Cash Reserves**

**FY 2017-18**

	<b>Balance on 7/1/2016</b>	<b>Balance on 7/1/2017</b>
<b>Tax Levy Funds:</b>		
General Fund	215	87
Local Option Budget	83,108	396,231
 <b>Operating Funds:</b>		
Bilingual Education	30,719	38,475
Career & Postsecondary Education	153,964	150,041
Drivers Education	76,238	87,306
Food Service	817,698	748,920
Four Year Old At Risk	43,120	39,648
K-12 At Risk	415,513	418,700
Parent Education	59,695	47,556
Professional Development	71,038	83,263
Special Education	4,037,642	4,162,324
Summer School	40,096	40,096
Virtual Education	11,628	11,797
Contingency Reserve	2,603,688	2,606,099
<b>Total Operating Funds</b>	<b>8,361,039</b>	<b>8,434,225</b>
<b>Textbook Rental Fund</b>	<b>1,260,162</b>	<b>1,726,004</b>