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.
SMUSD Allocation of School Spending 2019

Facilities 25%
Capital Improvements 3%
Operations & Maintenance 8%
Food Services 3%
Transportation 4%
Instructional Staff Support 3%
Student Support 5%
Central Services 3%
General Admin 1%
School Admin 5%
Dept Services 14%
General & Central Administration 4%
Instruction 50%
Direct Support for Students and Teachers 70%

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](#)
<table>
<thead>
<tr>
<th>Source</th>
<th>Supporting (Operating) $242,821,804</th>
<th>Capital Outlay $46,926,311</th>
<th>Bond (Debt) $223,000,000</th>
<th>Flow Through State/Local $40,125,079</th>
<th>Federal $11,299,896</th>
<th>Self-Supported Fees, Gifts, Grants $24,125,682</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local-Restricted</td>
<td>61% (State = 72%)</td>
<td>12% (State = 0%)</td>
<td>8% (State = 0%)</td>
<td>10% (State = 80%)</td>
<td>3% (Federal = 100%)</td>
<td>6% (State = 1%)</td>
</tr>
</tbody>
</table>

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:
- KPERS flow-through contribution funded by the state
- Cost of living weighting funded by local taxes

Restricted by statute 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 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)

- **2011**: $3.0 billion
- **2012**: $3.1 billion
- **2013**: $3.2 billion
- **2014**: $3.3 billion
- **2015**: $3.4 billion
- **2016**: $3.5 billion
- **2017**: $3.6 billion
- **2018**: $3.7 billion
- **2019**: $3.8 billion
- **2020**: $4.29 billion (5.1% increase)

Total: $36.49 billion
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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>$13,660,866</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
</tr>
<tr>
<td>Property/MV Taxes</td>
<td>$35,659,858</td>
</tr>
<tr>
<td>Miscellaneous/Interest</td>
<td>174,853</td>
</tr>
<tr>
<td>Apple Repair/Replacement Fees</td>
<td>125,000</td>
</tr>
<tr>
<td>Apple Trade-In</td>
<td>1,750,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$37,709,711</strong></td>
</tr>
<tr>
<td><strong>Total Budget Available</strong></td>
<td><strong>$51,370,577</strong></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Fund</th>
<th>Beginning Balance</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond &amp; Interest</td>
<td>$22,285,127</td>
<td>$32,291,528</td>
<td>$33,236,363</td>
<td>$21,340,292</td>
</tr>
<tr>
<td>Special Assessment</td>
<td>642,652</td>
<td>712,268</td>
<td>850,000</td>
<td>504,920</td>
</tr>
</tbody>
</table>
Debt Service Requirements by Year and Issue

- **Current Mill Rate:** 7.436
- **Projected Mill Rates:**
  - 2021: 7.434
  - 2023: 6.934
  - 2025: 6.934
  - 2027: 6.934
  - 2029: 6.934
  - 2031: 6.934
  - 2033: 6.934
  - 2035: 6.934
  - 2037: 6.934
  - 2039: 6.934

Legend:
- **2012A - Refunding**
- **2015A - Construction**
- **2016B - Construction**
- **Interest**
2015 Bond Authorization - $223 Million

- Issue 1 - 2015A: $123,118,029
- Issue 2 - 2016B: $127,491,344
FLOW-THROUGH FUNDS TO THE STATE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of Living</td>
<td>$8,196,400</td>
</tr>
<tr>
<td>KPERS</td>
<td>32,000,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$40,196,400</strong></td>
</tr>
</tbody>
</table>

Kansas
## Self Supported Funds

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