# Budget at a Glance

# 2004 - 2005

Kansas City, Kansas

# Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

## Summary of Total Expenditures By Function
## (All Funds)

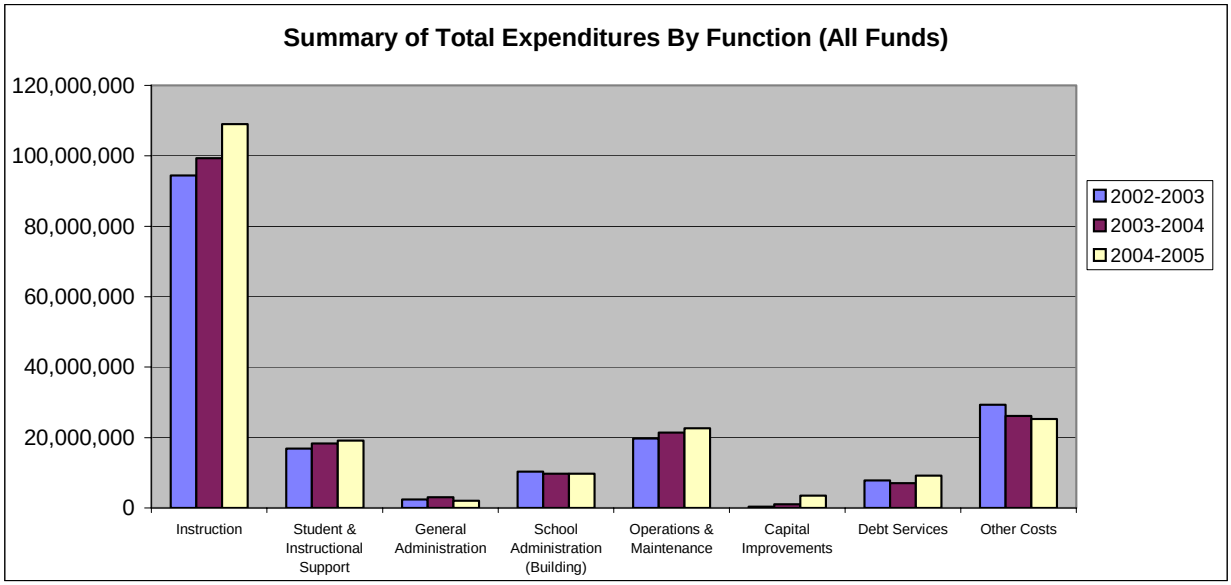
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 94,396,900 | 52% | 99,341,722 | 53% | 5% | 108,993,635 | 54% | 10% |
| Student & Instructional Support | 16,895,296 | 9% | 18,279,404 | 10% | 8% | 19,108,335 | 10% | 5% |
| General Administration | 2,407,713 | 1% | 3,057,254 | 2% | 27% | 2,059,329 | 1% | -33% |
| School Administration (Building) | 10,294,460 | 6% | 9,697,486 | 5% | -6% | 9,694,424 | 5% | 0% |
| Operations & Maintenance | 19,731,020 | 11% | 21,452,386 | 12% | 9% | 22,650,095 | 11% | 6% |
| Capital Improvements | 344,511 | 0% | 1,066,174 | 1% | 209% | 3,526,504 | 2% | 231% |
| Debt Services | 7,799,461 | 4% | 7,097,508 | 4% | -9% | 9,200,000 | 5% | 30% |
| Other Costs | 29,301,543 | 16% | 26,128,367 | 14% | -11% | 25,295,092 | 13% | -3% |
| **Total Expenditures** | 181,170,904 | 100% | 186,120,301 | 100% | 3% | 200,527,414 | 100% | 8% |
| Amount per Pupil | $9,226 | | $9,478 | | 3% | $10,318 | | 9% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.*

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

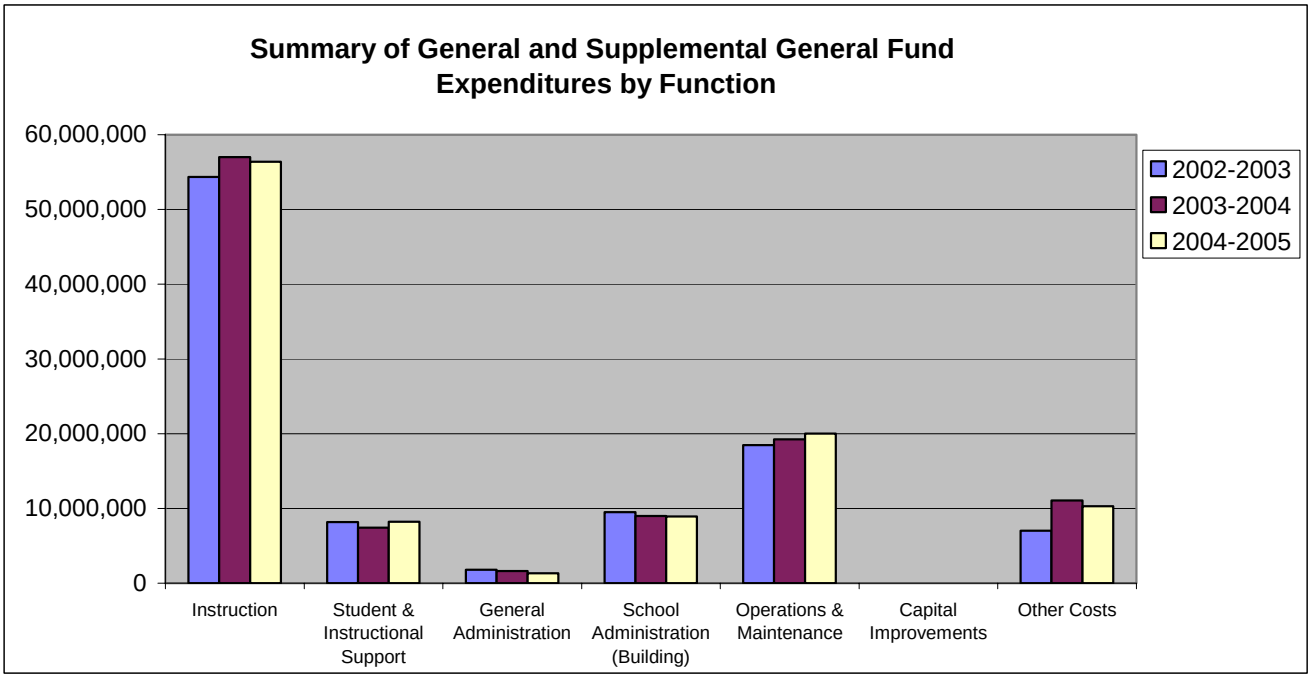
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



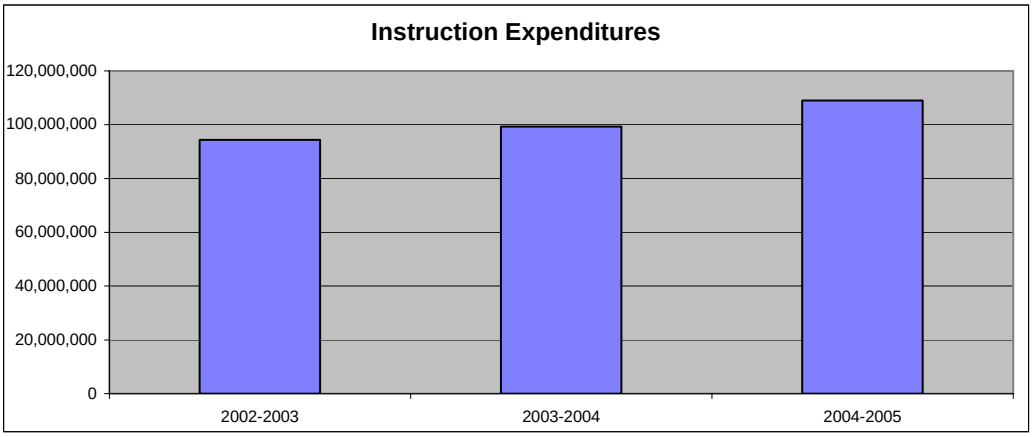
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 54,336,741 | 55% | 56,997,576 | 54% | 5% | 56,387,635 | 54% | -1% |
| Student & Instructional Support | 8,191,366 | 8% | 7,428,341 | 7% | -9% | 8,230,672 | 8% | 11% |
| General Administration | 1,795,283 | 2% | 1,631,256 | 2% | -9% | 1,318,430 | 1% | -19% |
| School Administration (Building) | 9,510,300 | 10% | 8,993,449 | 9% | -5% | 8,905,970 | 8% | -1% |
| Operations & Maintenance | 18,483,959 | 19% | 19,233,557 | 18% | 4% | 20,031,054 | 19% | 4% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 7,021,637 | 7% | 11,067,071 | 11% | 58% | 10,289,466 | 10% | -7% |
| **Total Expenditures** | 99,339,286 | 100% | 105,351,250 | 100% | 6% | 105,163,227 | 100% | 0% |
| Amount per Pupil | $5,059 | | $5,365 | | 6% | $5,411 | | 1% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 28,629,505 | | 31,584,195 | 10% | | 31,133,176 | -1% |
| Federal Funds | 8,720,686 | | 10,671,622 | 22% | | 10,920,000 | 2% |
| Supplemental General | 25,707,236 | | 25,413,381 | -1% | | 25,254,459 | -1% |
| Bilingual Education | 1,541,101 | | 1,813,586 | 18% | | 1,809,531 | 0% |
| Capital Outlay | 438,213 | | 424,965 | -3% | | 1,787,000 | 321% |
| Driver Education | 86,968 | | 88,708 | 2% | | 110,513 | 25% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 94,084 | | 64,504 | -31% | | 194,964 | 202% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 919,702 | | 1,564,347 | 70% | | 1,554,085 | -1% |
| Gifts/Grants | 1,846,801 | | 1,782,389 | -3% | | 1,890,000 | 6% |
| Special Liability | 0 | | 0 | 0% | | 0 | 0% |
| School Retirement | 1,067,110 | | 1,067,110 | 0% | | 1,067,110 | 0% |
| Extraordinary Growth Facilities | 0 | | 0 | 0% | | 0 | 0% |
| Special Reserve | 0 | | 0 | 0% | | | |
| KPERS Spec. Ret. Contribution | | | | | | 6,673,400 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 0 | | 0 | 0% | | | |
| Bond & Interest #1 | 0 | | 0 | 0% | | 0 | 0% |
| Bond & Interest #2 | 0 | | 0 | 0% | | 0 | 0% |
| No-Fund Warrant | 0 | | 0 | 0% | | 0 | 0% |
| Special Assessment | 0 | | 0 | 0% | | 0 | 0% |
| Temporary Note | 0 | | 0 | 0% | | 0 | 0% |
| | | | | | | | |
| **SUBTOTAL** | 69,051,406 | | 74,474,807 | 8% | | 82,394,238 | 11% |
| Enrollment (FTE)* | 19,637.5 | | 19,637.5 | 0% | | 19,435.0 | -1% |
| Amount per Pupil | 3,516 | | 3,792 | 8% | | 4,239 | 12% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 4,159,097 | | 4,202,826 | 1% | | 4,963,922 | 18% |
| Special Education Coop | 21,186,397 | | 20,664,089 | -2% | | 21,635,475 | 5% |
| **TOTAL** | 94,396,900 | | 99,341,722 | 5% | | 108,993,635 | 10% |




NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

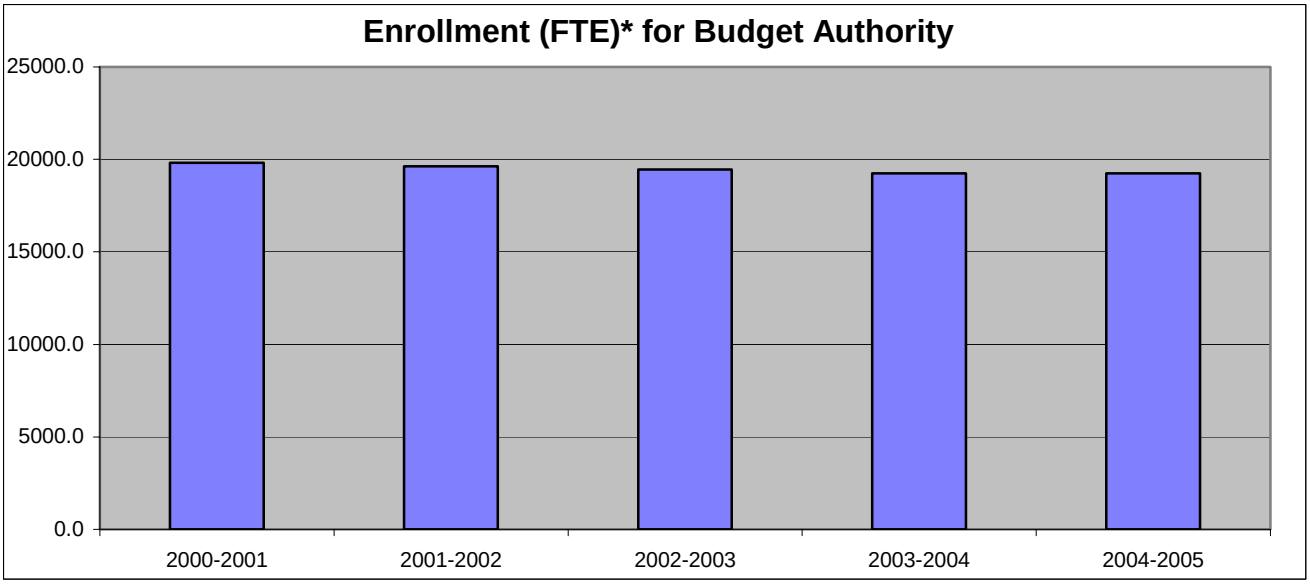
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

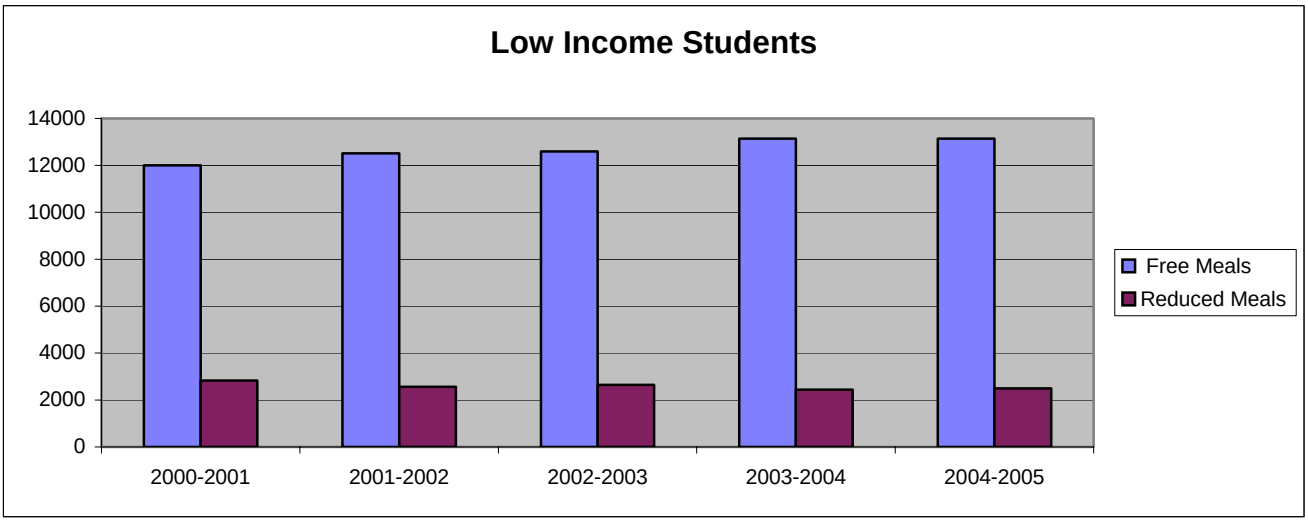
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 101,017,836 | 202,421 | 89,466,244 | 0 | | 0 | 11,349,171 |
| Supplemental General | 25,254,459 | 1,421,459 | 11,071,555 | | | | 12,761,445 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 1,809,531 | | | 700,000 | 0 | 978,500 | 131,031 |
| Capital Outlay | 8,020,504 | 6,678,882 | | 0 | 0 | 0 | 2,365,563 |
| Driver Training | 110,513 | 80,000 | 25,200 | | 0 | 5,313 | 0 |
| Extraordinary School Program | 0 | 1,915,500 | | | 0 | 0 | 0 |
| Food Service | 9,255,000 | 467,606 | 108,649 | 5,175,502 | 0 | 0 | 4,111,595 |
| Professional Development | 215,800 | 0 | 0 | 0 | 0 | 152,775 | 63,025 |
| Parent Education Program | 456,866 | 0 | 0 | 0 | 0 | 109,631 | 347,235 |
| Summer School | 194,964 | 80,000 | | 0 | 0 | 114,964 | 0 |
| Special Education | 19,995,300 | 2,501,500 | 0 | 0 | 0 | 17,493,800 | 0 |
| Vocational Education | 1,554,085 | | | 0 | 0 | 1,554,085 | 0 |
| Area Vocational School | 6,842,359 | 700,000 | 3,160,000 | 700,000 | 0 | 700,000 | 1,582,359 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 |
| Special Reserve Fund | | | | | | | |
| Gifts and Grants | 5,220,000 | 4,815,104 | | | | | 450,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 1067110 | 429567 | | | 0 | | 663,279 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 6,673,400 | 0 | 6,673,400 | | | | |
| Bond and Interest #1 | 9,200,000 | 5,831,978 | 3,128,000 | | 0 | | 6,119,719 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 0 | | | | | 0 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 28190055 | 3,670,183 | 0 | 1,000,000 | 0 | 19,995,300 | 3,750,000 |
| Federal Funds | 16,554,000 | 2,153,166 | xxxxxxxxxxx | 14,800,000 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 241,631,782 | 30,947,366 | 113,633,048 | 22,375,502 | 0 | 41,104,368 | 43,694,422 |
| Less Transfers | 41,104,368 | | | | | | |
| TOTAL Budget Expenditures | $200,527,414 | | | | | | |

## Other Information

| | 2000-2001 Actual | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Actual | % inc/ dec | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 19,808.1 | 19,629.5 | -1% | 19,455.0 | -1% | 19,236.0 | -1% | 19,236.0 | 0% |
| Number of Students - Free Meals | 12,005 | 12,505 | 4% | 12,592 | 1% | 13,144 | 4% | 13,144 | 0% |
| Number of Students - Reduced Meals | 2,826 | 2,566 | -9% | 2,646 | 3% | 2,449 | -7% | 2,500 | 2% |

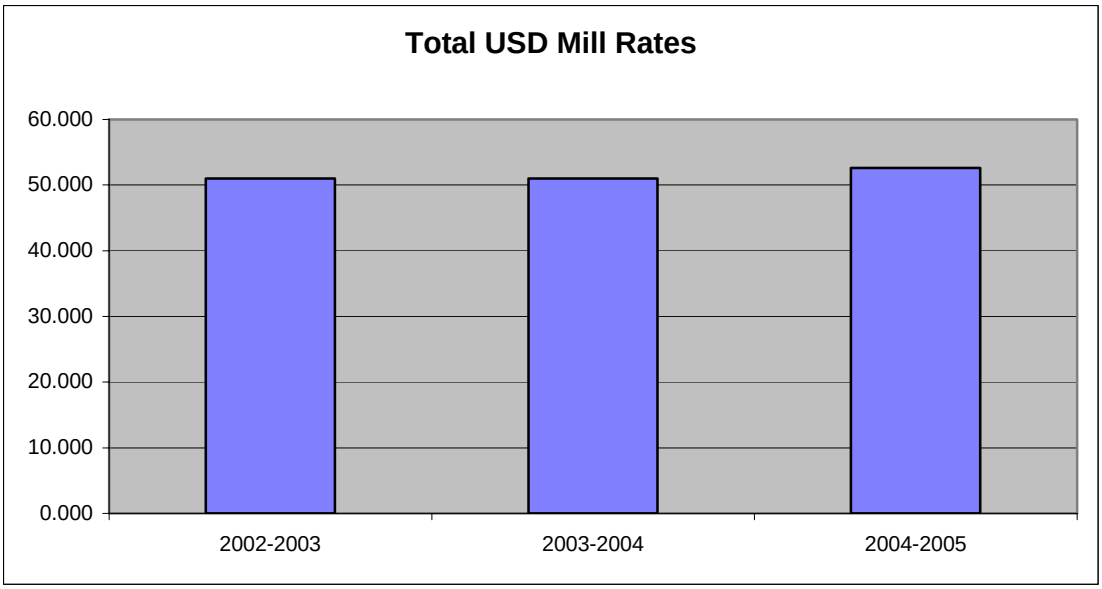



*FTE for state aid and budget authority purposes for general fund.

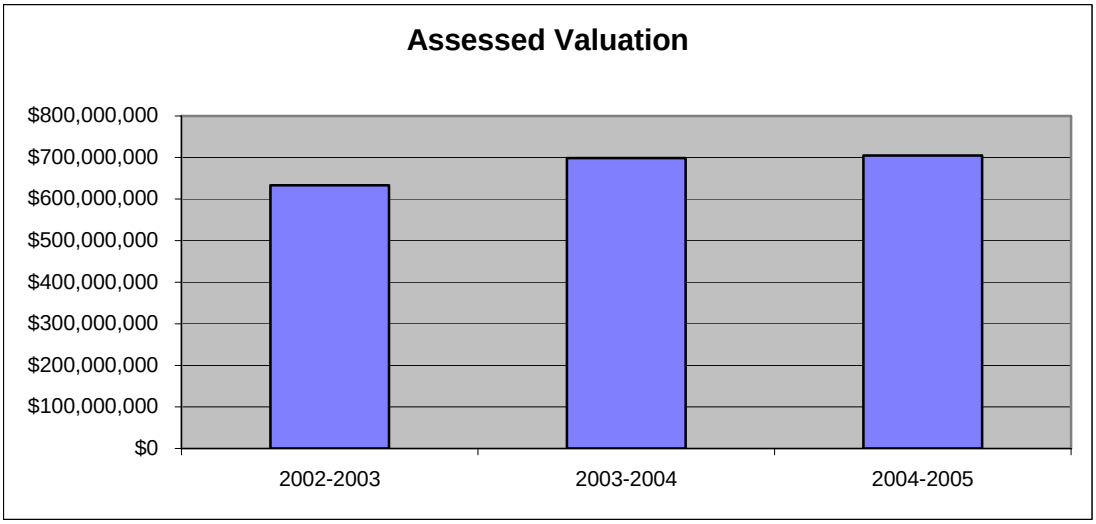
## Miscellaneous Information
## Mill Rates by Fund

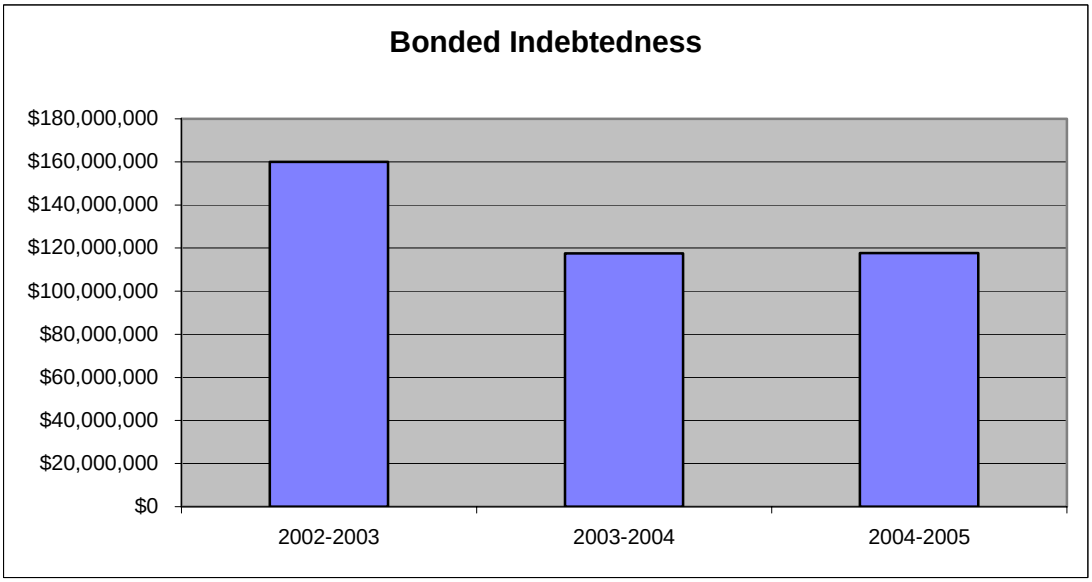
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 12.420 | 13.440 | 20.734 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 7.900 | 7.430 | 2.500 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 1.660 | 1.120 | 0.847 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 9.010 | 8.990 | 8.512 |
| Bond & Interest 2 | 0.000 | 0.000 | 0.000 |
| No Fund Warrant | 0.000 | 0.000 | 0.000 |
| Special Assessment | 0.000 | 0.000 | 0.000 |
| Temporary Note | 0.000 | 0.000 | 0.000 |
| **TOTAL USD** | **50.990** | **50.980** | **52.593** |
| Historical Museum | 0.000 | 0.000 | 0.000 |
| Public Library Board | 6.970 | 6.860 | 6.973 |
| Public Library Board & Employee Benefits | 0.570 | 0.670 | 0.807 |
| Recreation Commission | 0.000 | 0.000 | 0.000 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **7.540** | **7.530** | **7.780** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $632,789,344 | $698,434,279 | $704,542,552 |
| Bonded Indebtedness | 160,000,000 | 117,500,000 | 117,665,000 |



USD# 500
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Actual | | | 2004-05 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 154.0 | 10,819,216 | 70,255 | 147.0 | 10,317,155 | 70,185 | 147.0 | 10,600,000 | 72,109 |
| Teachers (Full Time) | 1,440.0 | 63,497,221 | 44,095 | 1,420.0 | 62,242,877 | 43,833 | 1,400.0 | 63,250,000 | 45,179 |
| Other Certified (Licensed) Personnel | 167.0 | 7,500,000 | 44,910 | 167.0 | 7,604,990 | 45,539 | 167.0 | 7,800,000 | 46,707 |
| Classified Personnel | 1,005.8 | 33,540,254 | 33,347 | 1,001.0 | 33,576,482 | 33,543 | 998.0 | 34,500,000 | 34,569 |
| Substitutes/Temporary Help | XXXXXXX | 1,900,000 | XXXXXXXXXXX | XXXXXXX | 1,976,829 | XXXXXXXXXXX | XXXXXXX | 2,000,000 | XXXXXXXXXXX |

**DEFINITIONS**

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

# KSDE Website Information Available

**K-12 Statistics (Building, District or State Totals)**
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

**School Finance Reports and Publications**
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

**Kansas Building Report Card**
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses