# Budget at a Glance

# 2005 - 2006

## Shawnee Mission School District

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

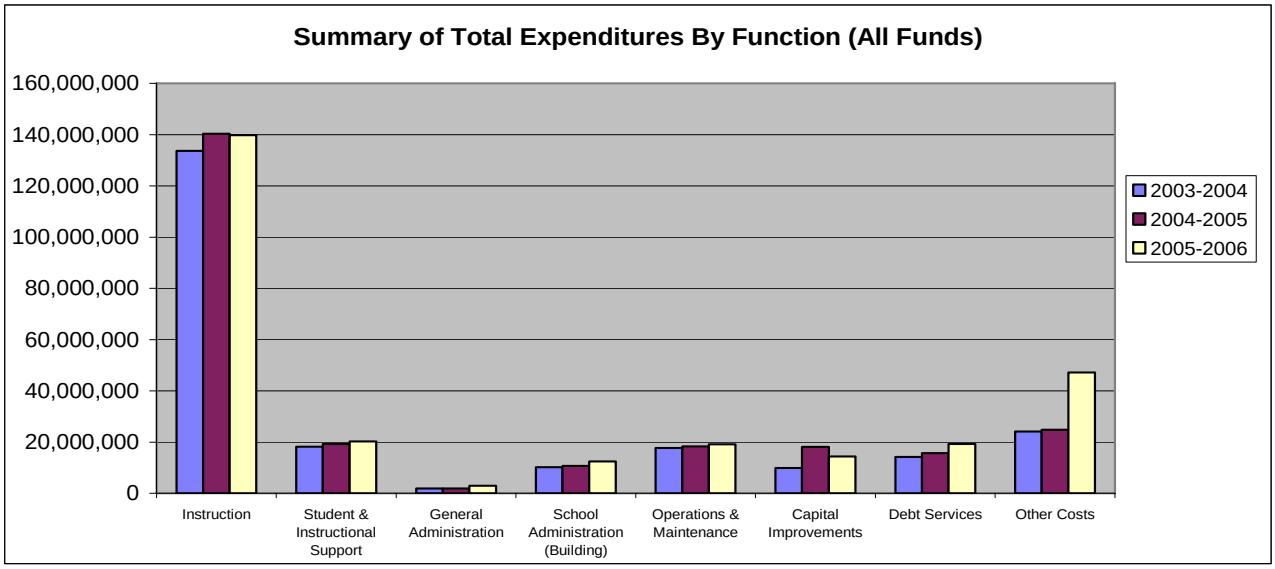
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 133,637,622 | 58% | 140,374,687 | 56% | 5% | 139,748,733 | 51% | 0% |
| Student & Instructional Support | 18,274,568 | 8% | 19,229,790 | 8% | 5% | 20,207,540 | 7% | 5% |
| General Administration | 1,940,080 | 1% | 1,934,519 | 1% | 0% | 2,980,662 | 1% | 54% |
| School Administration (Building) | 10,247,366 | 4% | 10,693,556 | 4% | 4% | 12,490,217 | 5% | 17% |
| Operations & Maintenance | 17,702,466 | 8% | 18,357,954 | 7% | 4% | 19,161,738 | 7% | 4% |
| Capital Improvements | 9,902,820 | 4% | 18,155,484 | 7% | 83% | 14,367,553 | 5% | -21% |
| Debt Services | 14,153,878 | 6% | 15,649,120 | 6% | 11% | 19,194,984 | 7% | 23% |
| Other Costs | 24,112,919 | 10% | 24,826,993 | 10% | 3% | 47,183,376 | 17% | 90% |
| **Total Expenditures** | 229,971,719 | 100% | 249,222,103 | 100% | 8% | 275,334,803 | 100% | 10% |
| Amount per Pupil | $8,150 | | $8,941 | | 10% | $10,014 | | 12% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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.

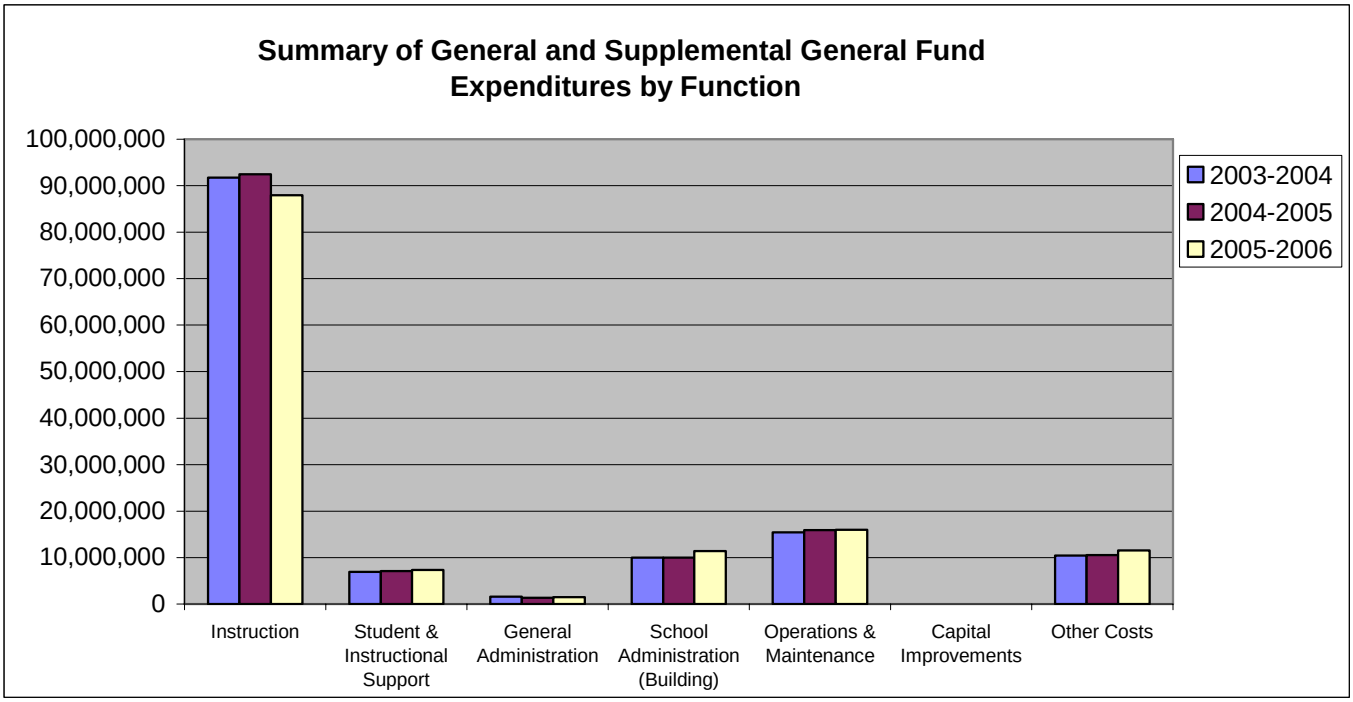
Further definition of what goes into each category:

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



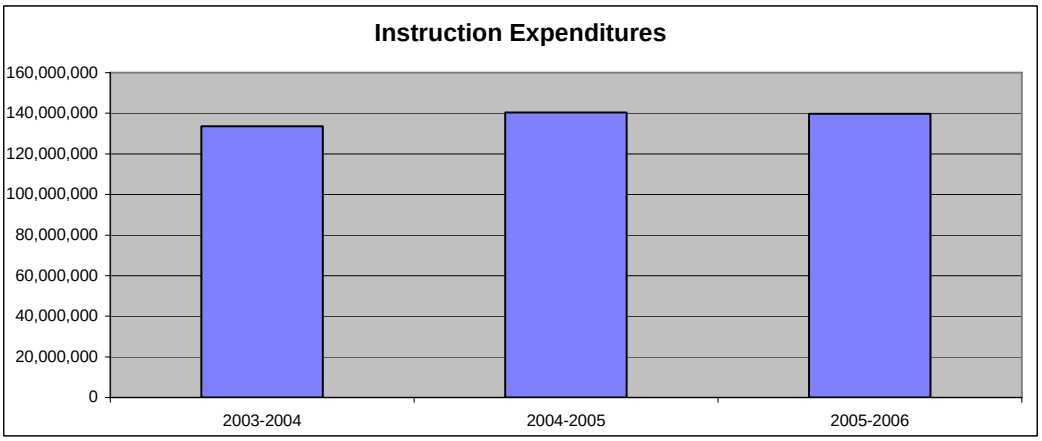
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 91,707,343 | 67% | 92,491,337 | 67% | 1% | 87,994,437 | 65% | -5% |
| Student & Instructional Support | 6,927,240 | 5% | 7,089,573 | 5% | 2% | 7,328,831 | 5% | 3% |
| General Administration | 1,624,926 | 1% | 1,361,304 | 1% | -16% | 1,477,795 | 1% | 9% |
| School Administration (Building) | 9,995,609 | 7% | 9,991,315 | 7% | 0% | 11,423,504 | 8% | 14% |
| Operations & Maintenance | 15,398,570 | 11% | 15,936,719 | 12% | 3% | 16,007,500 | 12% | 0% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 10,441,322 | 8% | 10,522,623 | 8% | 1% | 11,556,281 | 9% | 10% |
| **Total Expenditures** | 136,095,010 | 100% | 137,392,871 | 100% | 1% | 135,788,348 | 100% | -1% |
| Amount per Pupil | $4,823 | | $4,929 | | 2% | $4,939 | | 0% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|
| General | 87,070,586 | 85,521,142 | -2% | 86,116,377 | 1% |
| Federal Funds | 3,297,588 | 3,006,872 | -9% | 3,081,341 | 2% |
| Supplemental General | 4,636,757 | 6,970,195 | 50% | 1,878,060 | -73% |
| At Risk (4yr Old) | | | | 0 | |
| At Risk (K-12) | | | | 2,947,410 | |
| Bilingual Education | 1,028,665 | 1,099,298 | 7% | 1,138,888 | 4% |
| Capital Outlay | 3,609,801 | 4,080,248 | 13% | 4,429,168 | 9% |
| Driver Education | 23,679 | 21,999 | -7% | 36,670 | 67% |
| Declining Enrollment | | | | 0 | |
| Extraordinary School Program | 36,221 | 36,200 | 0% | 79,650 | 120% |
| Food Service | 0 | 0 | 0% | 0 | 0% |
| Professional Development | 0 | 0 | 0% | 0 | 0% |
| Parent Education Program | 0 | 0 | 0% | 0 | 0% |
| Summer School | 505,217 | 504,656 | 0% | 577,505 | 14% |
| Special Education | 27,387,401 | 27,386,115 | 0% | 28,645,399 | 5% |
| Vocational Education | 3,351,315 | 3,527,029 | 5% | 3,608,650 | 2% |
| Gifts/Grants | 452,950 | 592,730 | 31% | 568,560 | -4% |
| Special Liability | 0 | 0 | 0% | 0 | 0% |
| School Retirement | 0 | 0 | 0% | 0 | 0% |
| Extraordinary Growth Facilities | 0 | 0 | 0% | 0 | 0% |
| Special Reserve | 0 | 0 | 0% | | |
| KPERS Spec. Ret. Contribution | | 5,564,864 | | 6,622,187 | 19% |
| Contingency Reserve | 0 | 0 | 0% | | |
| Text Book & Student Material | 2,231,097 | 2,059,816 | -8% | | |
| 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** | 133,631,277 | 140,371,164 | 5% | 139,729,865 | 0% |
| Enrollment (FTE)* | 28,218.6 | 27,874.9 | -1% | 27,495.0 | -1% |
| Amount per Pupil | 4,736 | 5,036 | 6% | 5,082 | 1% |
| | | | | | |
| Adult Education | 0 | 0 | 0% | 0 | 0% |
| Adult Supplemental Education | 6,345 | 3,523 | -44% | 18,868 | 436% |
| Area Vocational School | 0 | 0 | 0% | 0 | 0% |
| Tuition Reimbursement | 0 | 0 | 0% | 0 | 0% |
| Special Education Coop | 0 | 0 | 0% | 0 | 0% |
| **TOTAL** | 133,637,622 | 140,374,687 | 5% | 139,748,733 | 0% |




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

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

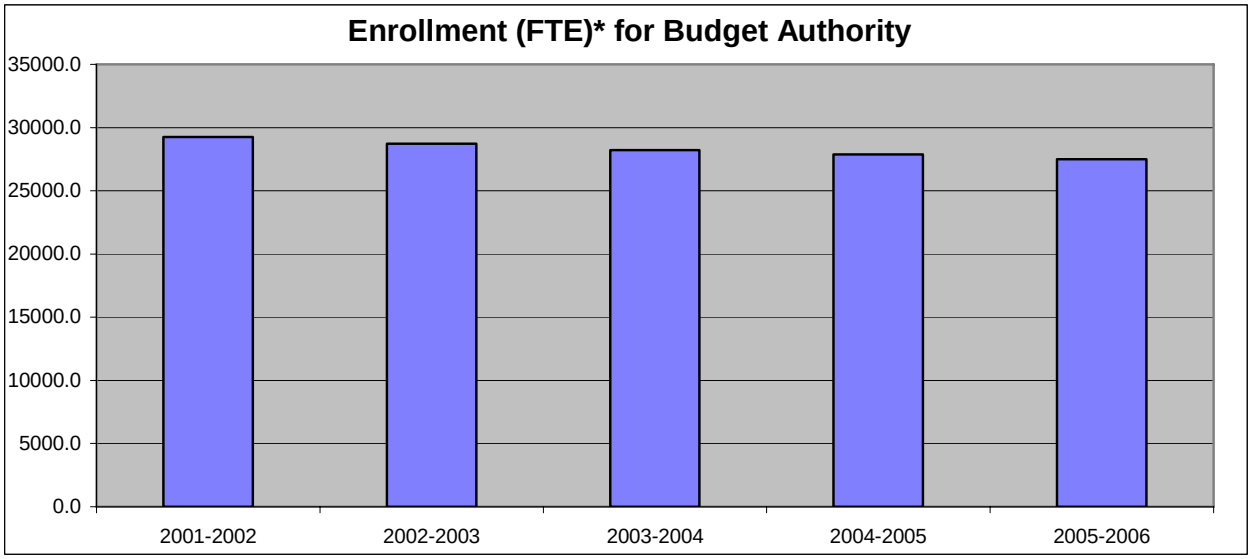
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

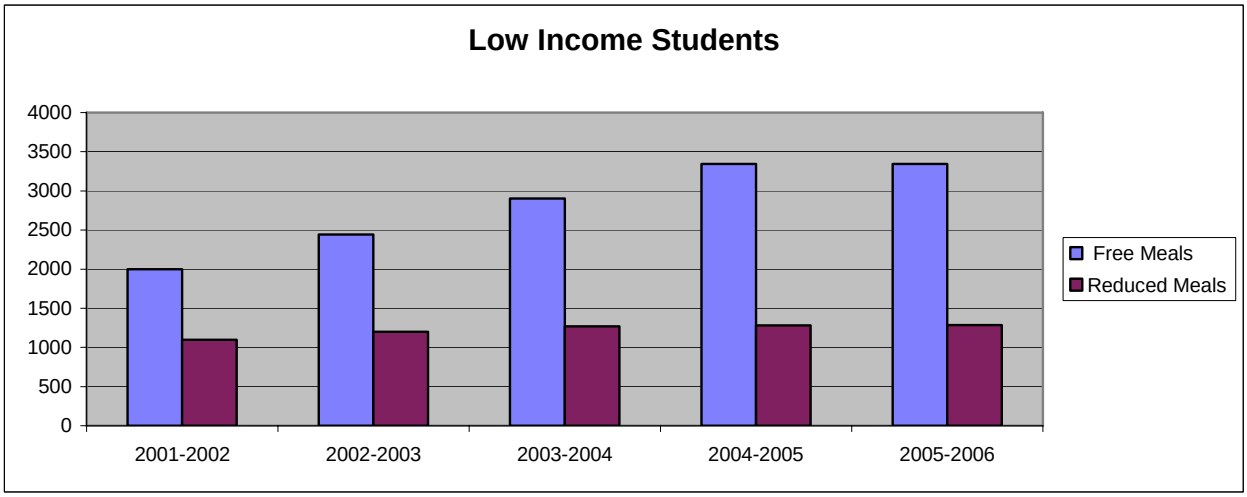
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 147,554,006 | 5,209 | 92,927,434 | 0 | | 0 | 54,621,363 |
| Supplemental General | 39,839,582 | 1,356,898 | 0 | | | | 38,482,684 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 0 | 0 | | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 18,868 | 48,150 | | | 0 | 0 | 10,000 |
| At Risk (K-12) | 3,900,108 | 0 | | 0 | 0 | 3,900,108 | 0 |
| Bilingual Education | 1,210,914 | | | 0 | 0 | 1,210,914 | 0 |
| Capital Outlay | 37,520,344 | 15,244,975 | 0 | 0 | 0 | 0 | 30,775,369 |
| Driver Training | 36,670 | 139,421 | 7,760 | | 0 | 0 | 28,000 |
| Declining Enrollment | 1,961,200 | 0 | 0 | | | | 1,961,200 |
| Extraordinary School Program | 81,482 | 92,687 | | | 0 | 0 | 72,000 |
| Food Service | 11,593,555 | 2,929,379 | 100,184 | 2,212,481 | 20,000 | 0 | 7,237,932 |
| Professional Development | 378,936 | 0 | 9,375 | 0 | 0 | 369,561 | 0 |
| Parent Education Program | 481,584 | 0 | 381,612 | 0 | 0 | 99,972 | 0 |
| Summer School | 741,997 | 746,979 | | 0 | 0 | 0 | 680,000 |
| Special Education | 38,183,864 | 10,240,500 | 4,500 | 6,592,801 | 1,127,600 | 42,034,418 | 342,809 |
| Vocational Education | 4,236,620 | | | 216,353 | 0 | 3,990,267 | 30,000 |
| Area Vocational School | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Liability Expense Fund | 1,291,500 | 1,746,175 | | | | 0 | 1,573,077 |
| Special Reserve Fund | | | | | | | |
| Gifts and Grants | 7,373,824 | 809,899 | | | | | 6,563,925 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 9,366,603 | 0 | 9,366,603 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 19,194,984 | 17,511,248 | 0 | | 70,000 | | 19,227,921 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 347275 | | | | | 524,004 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 3,359,602 | 299,579 | xxxxxxxxxxx | 3,060,023 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 328,326,243 | 51,518,374 | 102,797,468 | 12,081,658 | 1,217,600 | 51,605,240 | 162,130,284 |
| Less Transfers | 51,605,240 | | | | | | |
| TOTAL Budget Expenditures | $276,721,003 | | | | | | |

## Other Information

| | 2001-2002 Actual | 2002-2003 Actual | % inc/ dec | 2003-2004 Actual | % inc/ dec | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 29,257.0 | 28,734.1 | -2% | 28,218.6 | -2% | 27,874.9 | -1% | 27,495.0 | -1% |
| Number of Students - Free Meals | 1,997 | 2,444 | 22% | 2,904 | 19% | 3,346 | 15% | 3,346 | 0% |
| Number of Students - Reduced Meals | 1,096 | 1,202 | 10% | 1,271 | 6% | 1,282 | 1% | 1,283 | 0% |

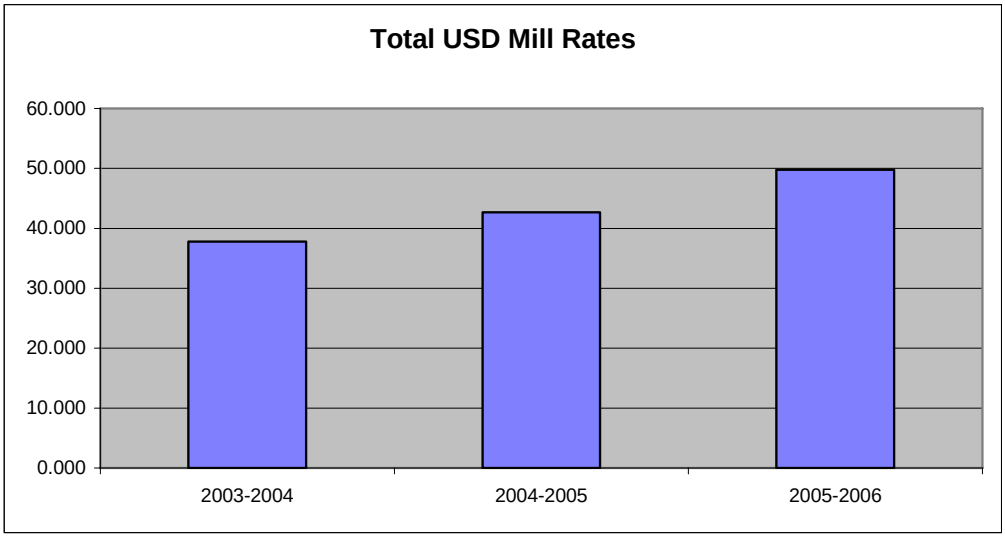



*FTE for state aid and budget authority purposes for general fund.

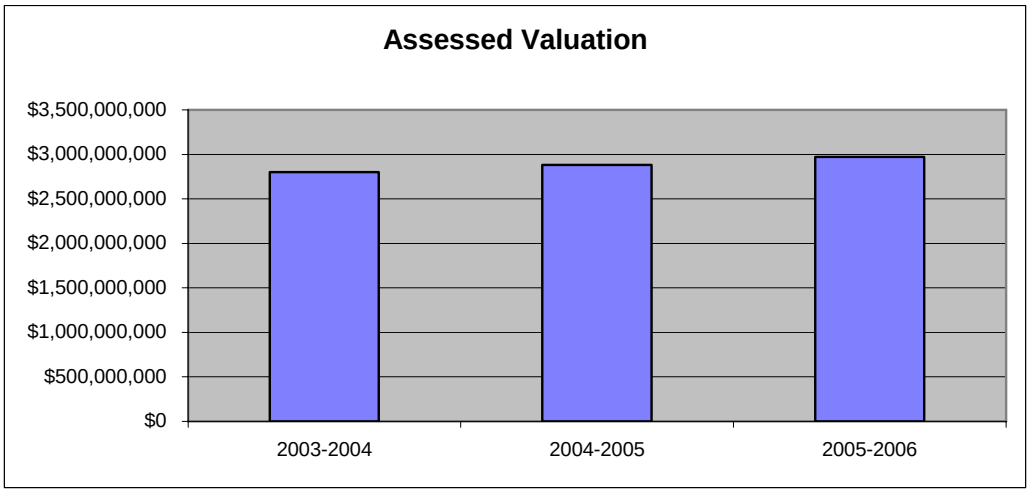
## Miscellaneous Information
## Mill Rates by Fund

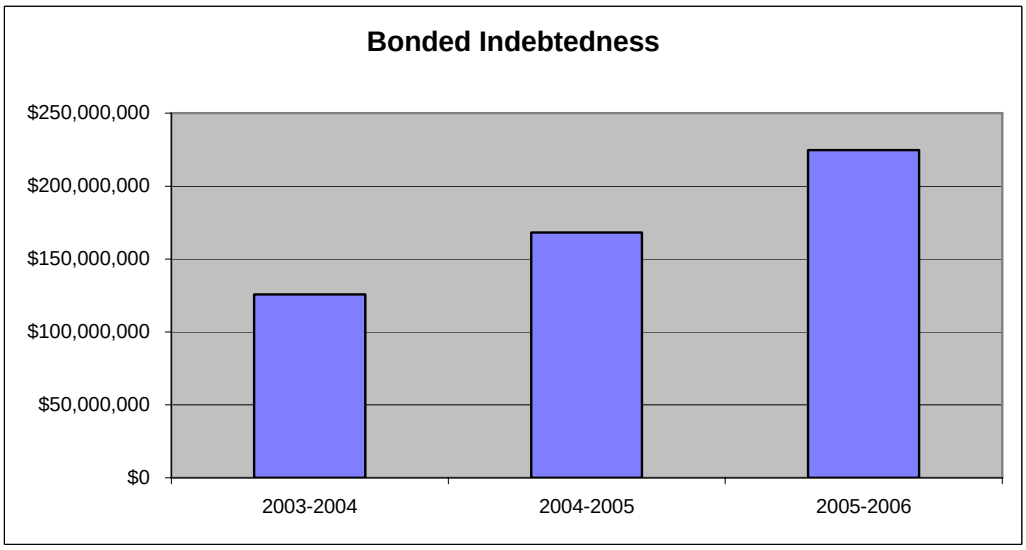
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 8.771 | 7.048 | 12.564 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 7.752 | 10.000 |
| Declining Enrollment | | | 0.706 |
| Special Liability | 0.000 | 0.791 | 0.500 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 4.879 | 6.879 | 5.829 |
| Bond & Interest 2 | 0.000 | 0.000 | 0.000 |
| No Fund Warrant | 0.000 | 0.000 | 0.000 |
| Special Assessment | 0.124 | 0.185 | 0.160 |
| Temporary Note | 0.000 | 0.000 | 0.000 |
| **TOTAL USD** | **37.774** | **42.655** | **49.759** |
| Historical Museum | 0.000 | 0.000 | 0.000 |
| Public Library Board | 0.000 | 0.000 | 0.000 |
| Public Library Board & Employee Benefits | 0.000 | 0.000 | 0.000 |
| Recreation Commission | 0.000 | 0.000 | 0.000 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **0.000** | **0.000** | **0.000** |



## Other Information

| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| Assessed Valuation | $2,798,510,295 | $2,880,226,736 | $2,971,017,384 |
| Bonded Indebtedness | 125,745,000 | 168,180,000 | 224,580,000 |



USD# 512
AVERAGE SALARY

| | 2003-04 Actual | | | 2004-05 Actual | | | 2005-06 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 105.0 | 9,622,620 | 91,644 | 105.0 | 9,746,344 | 92,822 | 105.0 | 10,348,870 | 98,561 |
| Teachers (Full Time) | 1,854.3 | 97,808,809 | 52,747 | 1,839.6 | 97,235,656 | 52,857 | 1,853.2 | 100,466,912 | 54,213 |
| Other Certified (Licensed) Personnel | 247.3 | 13,306,102 | 53,806 | 249.9 | 13,440,061 | 53,782 | 252.3 | 13,646,279 | 54,088 |
| Classified Personnel | 1,450.1 | 35,106,698 | 24,210 | 1,440.3 | 35,456,744 | 24,618 | 1,448.5 | 39,679,731 | 27,394 |
| Substitutes/Temporary Help | XXXXXXX | 5,058,018 | XXXXXXXXXXX | XXXXXXX | 5,015,568 | XXXXXXXXXXX | XXXXXXX | 5,247,065 | 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