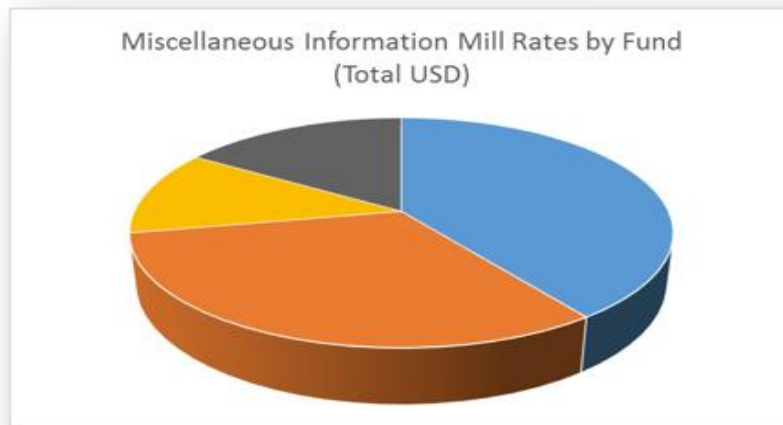
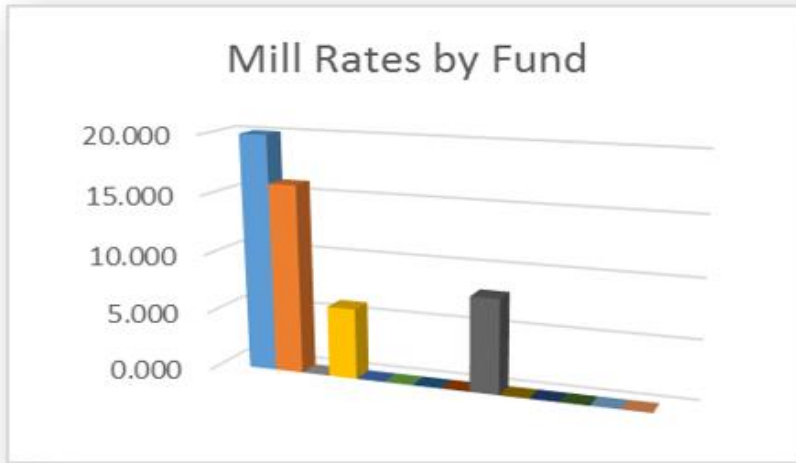


# BUDGET AT A GLANCE

2016-17



USD 500 - Kansas City



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)

# Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2016-17.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	150,713,257	47%	151,050,314	51%	0%	162,586,623	53%	8%
Student Support Services	15,047,197	5%	13,614,685	5%	-10%	19,067,495	6%	40%
Instructional Support Services	22,617,253	7%	19,625,275	7%	-13%	20,291,823	7%	3%
Administration & Support	30,319,672	9%	28,413,524	10%	-6%	29,765,321	10%	5%
Operations & Maintenance	34,484,232	11%	38,607,811	13%	12%	40,020,611	13%	4%
Transportation	14,292,914	4%	14,821,228	5%	4%	10,749,416	3%	-27%
Food Services	14,225,603	4%	15,503,282	5%	9%	14,837,791	5%	-4%
Capital Improvements	29,366,392	9%	6,061,967	2%	-79%	275,000	0%	-95%
Debt Services	9,996,535	3%	10,293,537	3%	3%	10,406,808	3%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>321,063,055</b>	<b>100%</b>	<b>297,991,623</b>	<b>100%</b>	<b>-7%</b>	<b>308,000,888</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$15,644		\$14,523		-7%	\$15,094		4%
<b>Current Expenditures**</b>	<b>271,889,289</b>	<b>100%</b>	<b>265,739,106</b>	<b>100%</b>	<b>-2%</b>	<b>281,972,021</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$13,248		\$12,951		-2%	\$13,818		7%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	150,318,706	47%	150,090,816	50%	3%	161,964,236	53%	3%
Instruction*** (Current Expenditures)	150,318,706	55%	150,090,816	56%	1%	161,964,236	57%	1%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, Activity Fund and Special Education Coop Fund.

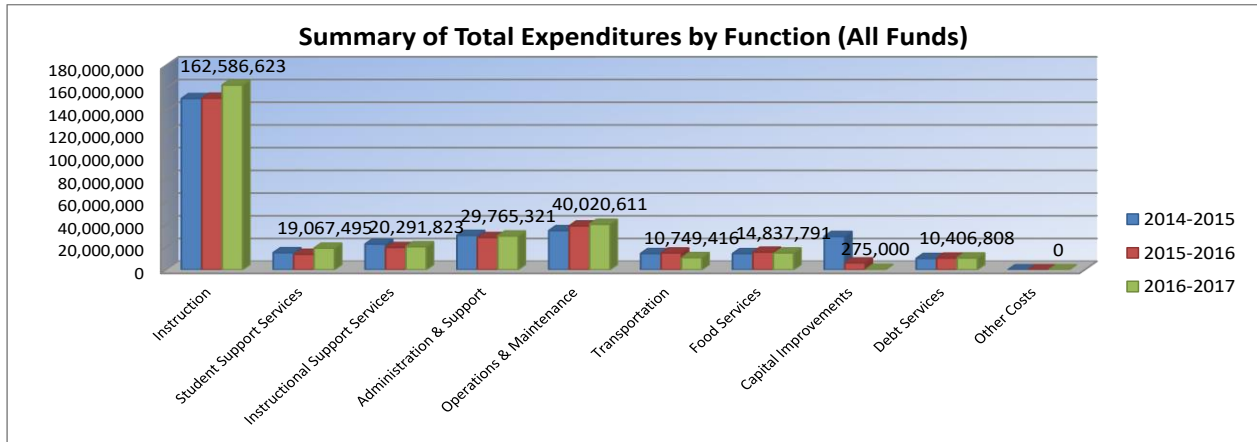
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

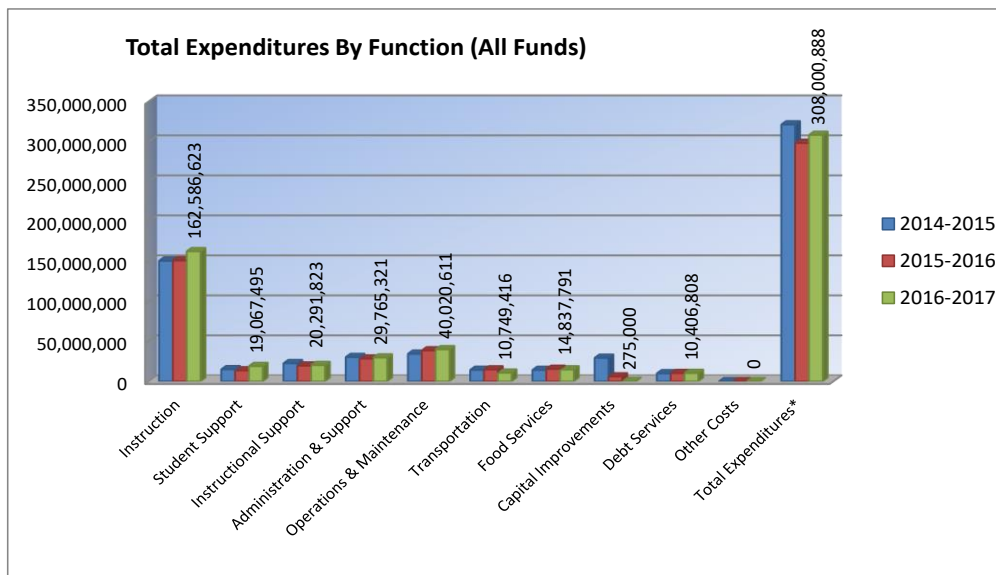
Further definition of what goes into each category:

- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services - 5100
- Transfers - 5200



## Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	150,713,257	151,050,314	162,586,623
Student Support	15,047,197	13,614,685	19,067,495
Instructional Support	22,617,253	19,625,275	20,291,823
Administration & Support	30,319,672	28,413,524	29,765,321
Operations & Maintenance	34,484,232	38,607,811	40,020,611
Transportation	14,292,914	14,821,228	10,749,416
Food Services	14,225,603	15,503,282	14,837,791
Capital Improvements	29,366,392	6,061,967	275,000
Debt Services	9,996,535	10,293,537	10,406,808
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>321,063,055</b>	<b>297,991,623</b>	<b>308,000,888</b>

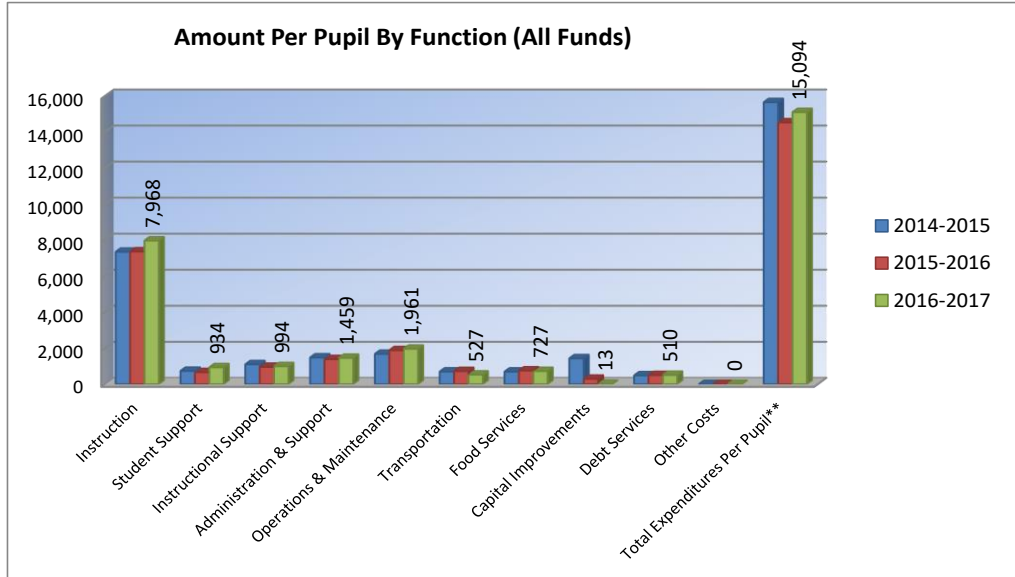


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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, Activity Fund and Special Education Coop Fund.

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,344	7,362	7,968
Student Support	733	664	934
Instructional Support	1,102	956	994
Administration & Support	1,477	1,385	1,459
Operations & Maintenance	1,680	1,882	1,961
Transportation	696	722	527
Food Services	693	756	727
Capital Improvements	1,431	295	13
Debt Services	487	502	510
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>15,644</b>	<b>14,523</b>	<b>15,094</b>
Enrollment (FTE)*	20,523.2	20,518.3	20,405.7

\*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

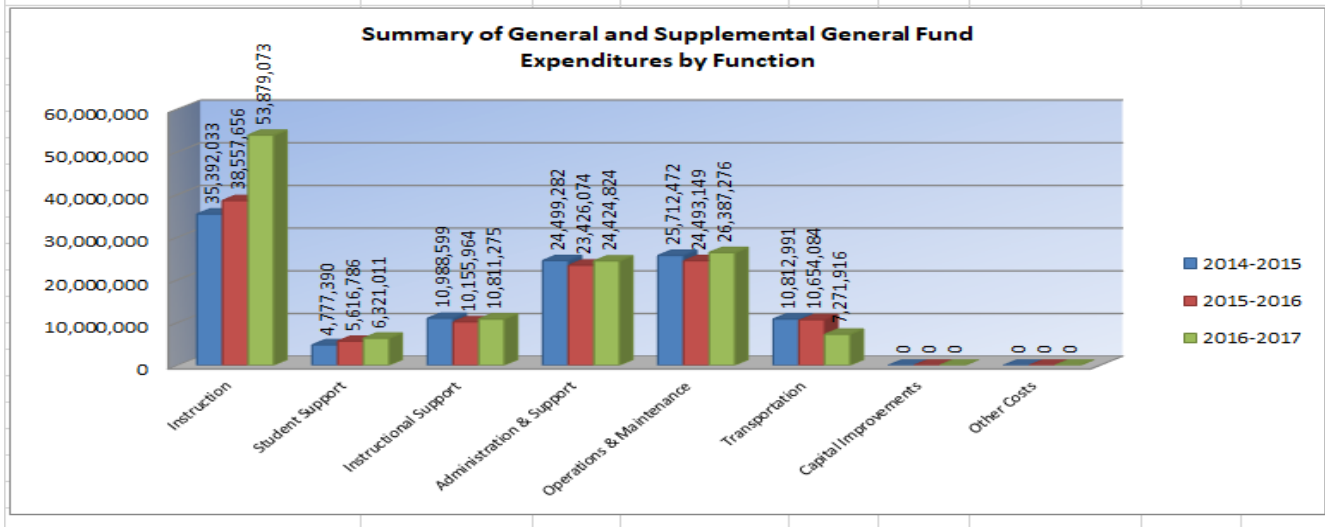


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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, Activity Fund and Special Education Coop Fund.

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

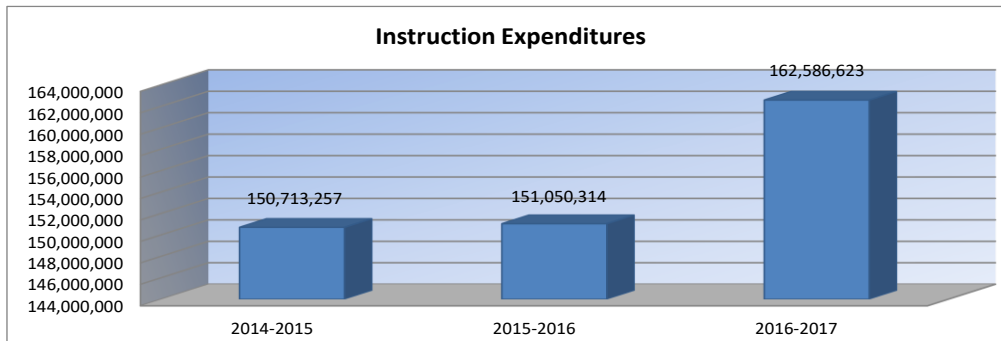
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	35,392,033	32%	38,557,656	34%	9%	53,879,073	42%	40%
Student Support	4,777,390	4%	5,616,786	5%	18%	6,321,011	5%	13%
Instructional Support	10,988,599	10%	10,155,964	9%	-8%	10,811,275	8%	6%
Administration & Support	24,499,282	22%	23,426,074	21%	-4%	24,424,824	19%	4%
Operations & Maintenance	25,712,472	23%	24,493,149	22%	-5%	26,387,276	20%	8%
Transportation	10,812,991	10%	10,654,084	9%	-1%	7,271,916	6%	-32%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>112,182,767</b>	<b>100%</b>	<b>112,903,713</b>	<b>100%</b>	<b>1%</b>	<b>129,095,375</b>	<b>100%</b>	<b>14%</b>
Amount per Pupil	\$5,466		\$5,503		1%	\$6,326		15%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Instruction Expenditures (1000)**

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	5,932,233	7,522,252	27%	11,418,364	52%
Federal Funds	14,240,970	15,787,078	11%	13,759,015	-13%
Supplemental General	29,459,800	31,035,404	5%	42,460,709	37%
At Risk (4yr Old)	876,161	1,243,991	42%	1,256,378	1%
At Risk (K-12)	36,244,326	36,489,461	1%	36,595,240	0%
Bilingual Education	6,020,029	6,011,988	0%	6,229,979	4%
Virtual Education	0	554,616	0%	695,225	25%
Capital Outlay	394,551	959,498	143%	622,387	-35%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
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	85,461	63,033	-26%	79,800	27%
Special Education	23,556,316	21,158,246	-10%	21,583,907	2%
Cost of Living	0	0	0%	0	0%
Vocational Education	2,942,124	2,425,625	-18%	3,042,007	25%
Gifts/Grants	2,474,672	3,609,923	46%	2,152,300	-40%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	120,564	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	10,535,785	8,433,359	-20%	12,549,755	49%
Contingency Reserve	0	0	0%		
Text Book & Student Material	87,446	107,168	23%		
Activity Fund	108,850	109,558	1%		
Bond and Interest #1	0	0	0%	0	0%
Bond and 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%
<b>SUBTOTAL</b>	<b>132,958,724</b>	<b>135,511,200</b>	<b>2%</b>	<b>152,565,630</b>	<b>13%</b>
Enrollment (FTE)*	20,523.2	20,518.3	0%	20,405.7	-1%
Amount per Pupil	6,478	6,604	2%	7,477	13%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	17,754,533	15,539,114	-12%	10,020,993	-36%
<b>TOTAL</b>	<b>150,713,257</b>	<b>151,050,314</b>	<b>0%</b>	<b>162,586,623</b>	<b>8%</b>



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

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

\* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

## Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17					Estimated July 1, 2017 Cash Balance	
			State	Federal	Interest	Local			
						Transfers	Other		
General	165,195,932	222,950	164,972,982	0	0	0	0	0	
Supplemental General	49,972,534	4,558,124	36,020,203				9,394,207	XXXXXXXXXX	
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0	
At Risk (4yr Old)	2,015,662	18,597		0	XXXXXXXXXXXX	1,997,065	0	0	
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0	
At Risk (K-12)	37,775,799	0		0	XXXXXXXXXXXX	37,775,799	0	0	
Bilingual Education	6,421,286	167,802		500,000	XXXXXXXXXXXX	5,753,484	0	0	
Virtual Education	695,225	0				695,225	0	0	
Capital Outlay	15,622,059	5,884,063		0	70,000	0	6,246,666	265,739	
Driver Training	0	0	0	0	XXXXXXXXXXXX	0	0	0	
Declining Enrollment	0	0				0	0	XXXXXXXXXX	
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0	
Food Service	14,378,448	3,721,230	119,240	14,063,908		0	144,650	3,670,580	
Professional Development	0	0		0	XXXXXXXXXXXX	0	0	0	
Parent Education Program	995,389	92,887	386,387	0	XXXXXXXXXXXX	161,295	354,820	0	
Summer School	100,000	100,000		0	XXXXXXXXXXXX	0	0	0	
Special Education	24,232,570	5,211,112	0	0	XXXXXXXXXXXX	17,425,890	1,595,568	0	
Vocational Education	3,042,007	169,144	20,010	328,899	XXXXXXXXXXXX	2,523,954	0	0	
Special Liability Expense Fund	0	0				0	0	0	
Special Reserve Fund		7,984,626						XXXXXXXXXX	
Gifts and Grants	2,917,100	11,790,701					0	8,873,601	
Textbook & Student Materials Revolving		498,603						XXXXXXXXXX	
School Retirement	120564	120564			XXXXXXXXXXXX		0	0	
Extraordinary Growth Facilities	0	0				0		XXXXXXXXXX	
KPERS Special Retirement Contribution	19,740,379	0				19,740,379		XXXXXXXXXX	
Contingency Reserve		23,078,548						XXXXXXXXXX	
Activity Funds		108,763						XXXXXXXXXX	
Tuition Reimbursement		0	0	0			0	0	
Bond and Interest #1	10,406,808	9,010,792	6,601,925	0		0	5,715,048	10,920,957	
Bond and Interest #2	0	0	0	0		0		0	
No Fund Warrant	0	0					0	0	
Special Assessment	0	0					0	0	
Temporary Note	0	0			XXXXXXXXXXXX		0	0	
Coop Special Education	18,256,037	9,589,318	0	8,000,000		0	4,170,742	3,504,023	
Federal Funds	22,186,180	-1,138,467	XXXXXXXXXXXX	23,324,647	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX	
<b>SUBTOTAL</b>	<b>394,073,979</b>	<b>81,189,357</b>	<b>208,120,747</b>	<b>46,217,454</b>		<b>70,000</b>	<b>86,073,091</b>	<b>27,621,701</b>	<b>27,234,900</b>
Less Transfers	86,073,091								
<b>TOTAL Budget Expenditures</b>	<b>\$308,000,888</b>								

### Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	205,005,871	201,722,733	208,120,747
Federal Revenues	48,173,465	45,753,611	46,217,454
Local Revenues*	56,980,092	50,479,391	27,691,701
<b>Total Revenues</b>	<b>310,159,428</b>	<b>297,955,735</b>	<b>282,029,902</b>
Revenues Per Pupil	15,113	14,521	13,821

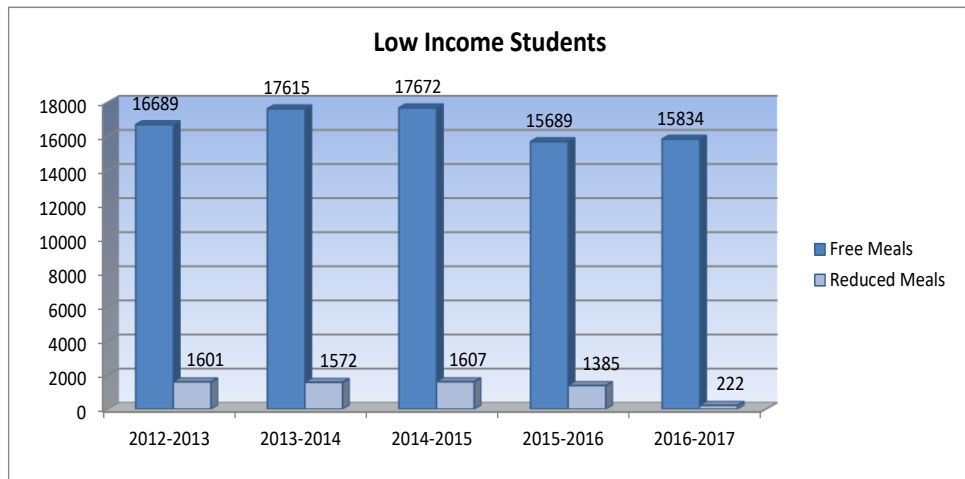
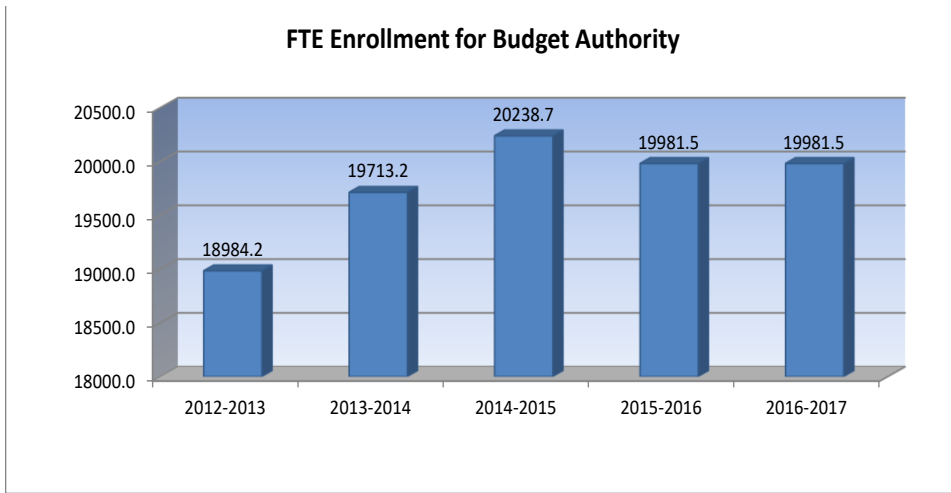
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

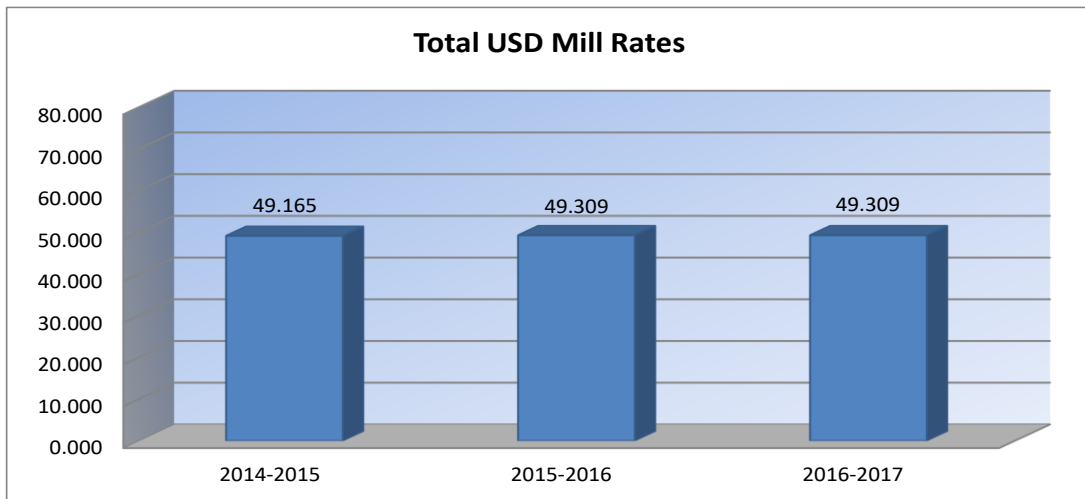
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	18,984.2	19,713.2	4%	20,238.7	3%	19,981.5	-1%	19,981.5	0%
Number of Students - Free Meals	16,689	17,615	6%	17,672	0%	15,689	-11%	15,834	1%
Number of Students - Reduced Meals	1,601	1,572	-2%	1,607	2%	1,385	-14%	222	-84%



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

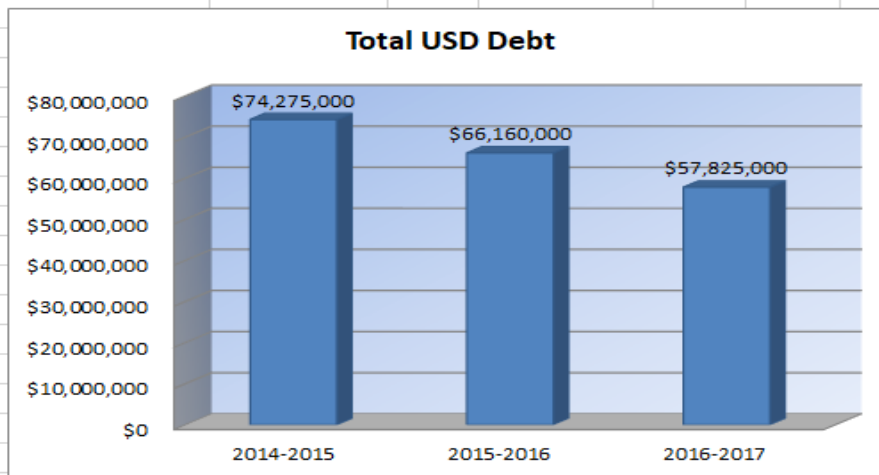
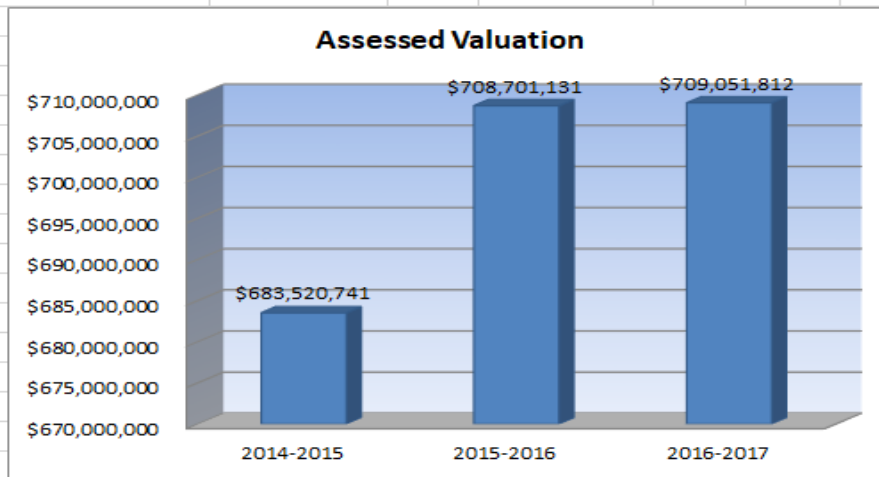
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
General	20.000	20.000	20.000
Supplemental General	13.396	13.487	13.487
Adult Education	0.000	0.000	0.000
Capital Outlay	7.989	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	7.780	7.822	7.822
Bond and 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
<b>TOTAL USD</b>	<b>49.165</b>	<b>49.309</b>	<b>49.309</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	7.862	9.667	9.667
Public Library Board & Employee Bnfts	1.049	1.318	1.318
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>8.911</b>	<b>10.985</b>	<b>10.985</b>



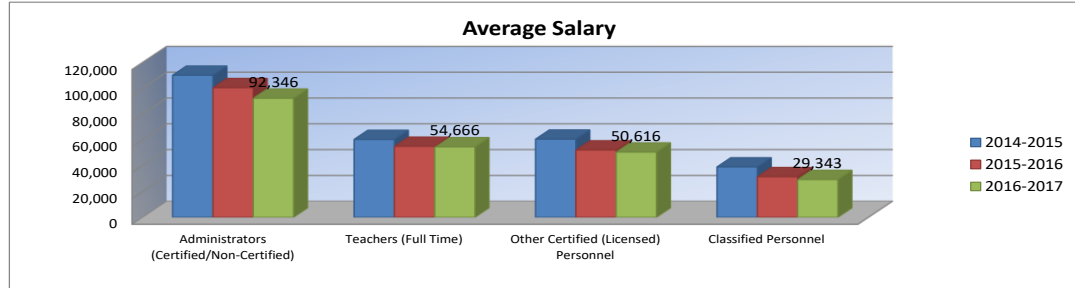
**Other Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
Assessed Valuation	\$683,520,741	\$708,701,131	\$709,051,812
Bonded Indebtedness	74,275,000	66,160,000	57,825,000



USD# 500  
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	140.0	15,419,691	110,141	134.0	13,470,489	100,526	134.0	12,374,333	92,346
Teachers (Full Time)	1,863.0	112,518,578	60,396	1,782.0	98,122,421	55,063	1,837.0	100,420,935	54,666
Other Certified (Licensed) Personnel	255.0	15,456,374	60,613	252.0	13,162,987	52,234	240.0	12,147,744	50,616
Classified Personnel	1,957.0	76,465,133	39,073	1,539.0	48,503,515	31,516	1,533.0	44,983,568	29,343
Substitutes/Temporary Help	XXXXX	3,408,271	XXXXXXX	XXXXX	3,686,915	XXXXXXX	XXXXX	556,062	XXXXXXX



**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) website below:**

<http://svapp15586.ksde.org/k12/k12.aspx>

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

### **School Finance Reports and Publications website below:**

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

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