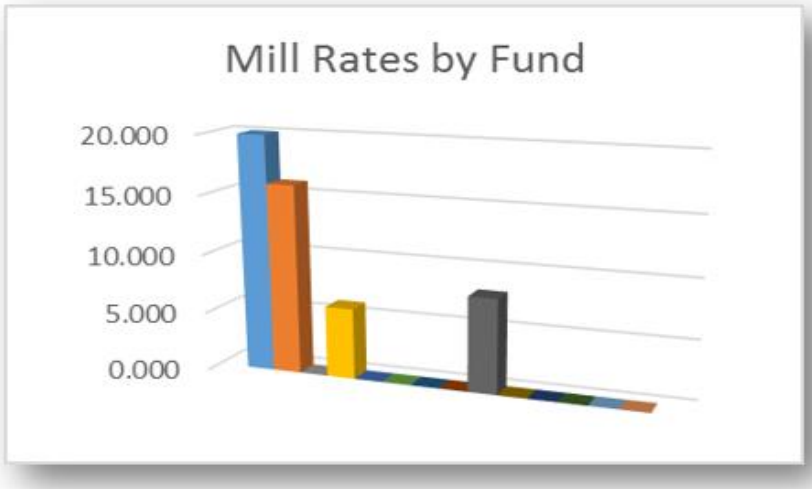
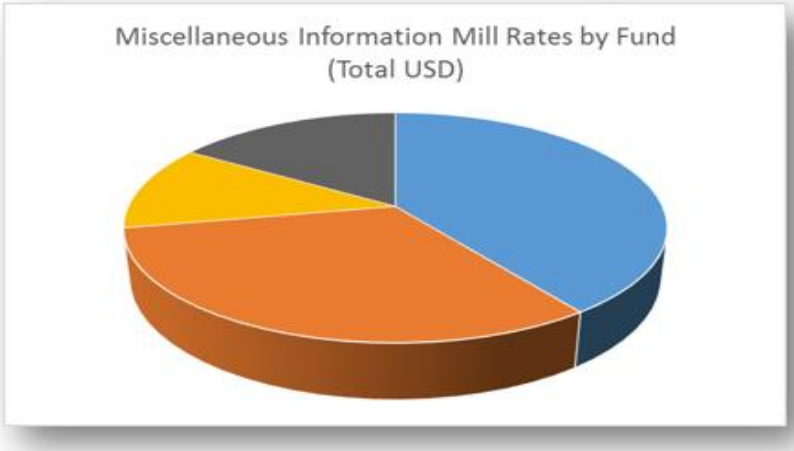
BUDGET AT A GLANCE

2016-17





USD 450 - Shawnee Heights

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

USD# 450

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	21,063,543	55%	20,371,996	53%	-3%	21,526,393	52%	6%
Student Support Services	2,162,927	6%	2,137,056	6%	-1%	2,322,500	6%	9%
Instructional Support Services	1,603,313	4%	1,606,049	4%	0%	1,790,250	4%	11%
Administration & Support	2,786,925	7%	2,692,303	7%	-3%	3,093,500	7%	15%
Operations & Maintenance	3,550,631	9%	3,157,472	8%	-11%	3,615,261	9%	14%
Transportation	1,702,137	4%	2,017,145	5%	19%	2,248,790	5%	11%
Food Services	1,834,875	5%	1,876,263	5%	2%	2,186,350	5%	17%
Capital Improvements	345,734	1%	1,632,427	4%	372%	1,425,000	3%	-13%
Debt Services	2,952,036	8%	3,115,097	8%	6%	3,232,355	8%	4%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	38,002,121	100%	38,605,808	100%	2%	41,440,399	100%	7%
Amount per Pupil	$10,857		$11,213		3%	$12,097		8%
Current Expenditures**	33,589,023	100%	32,690,491	100%	-3%	35,107,544	100%	7%
Amount per Pupil	$9,597		$9,495		-1%	$10,248		8%

Percent of Expenditures

Instruction*** (Total Expenditures)	20,090,334	53%	19,736,801	51%	-2%	20,776,393	50%	-1%
Instruction*** (Current Expenditures)	20,090,334	60%	19,736,801	60%	0%	20,776,393	59%	-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.*

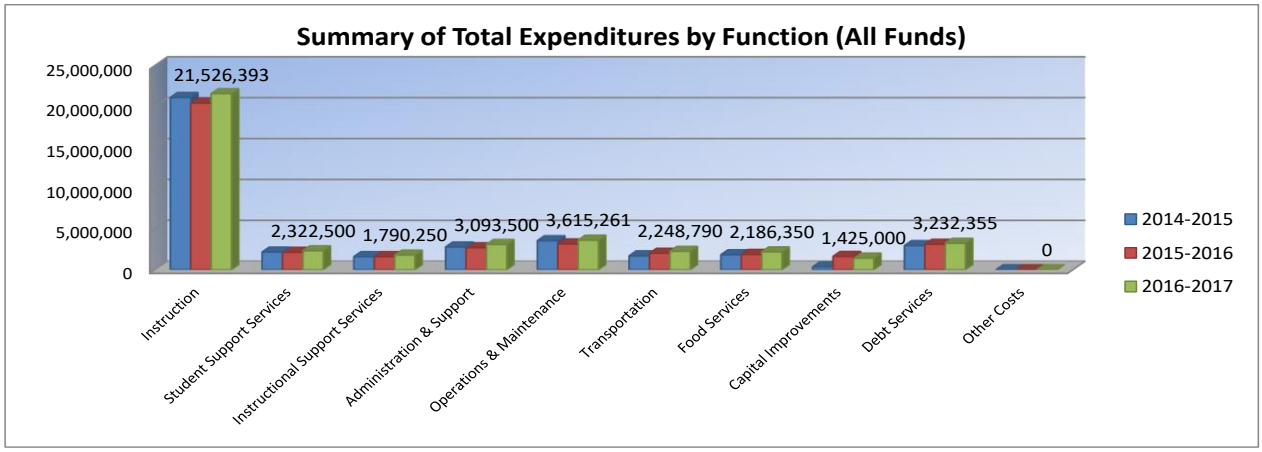
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

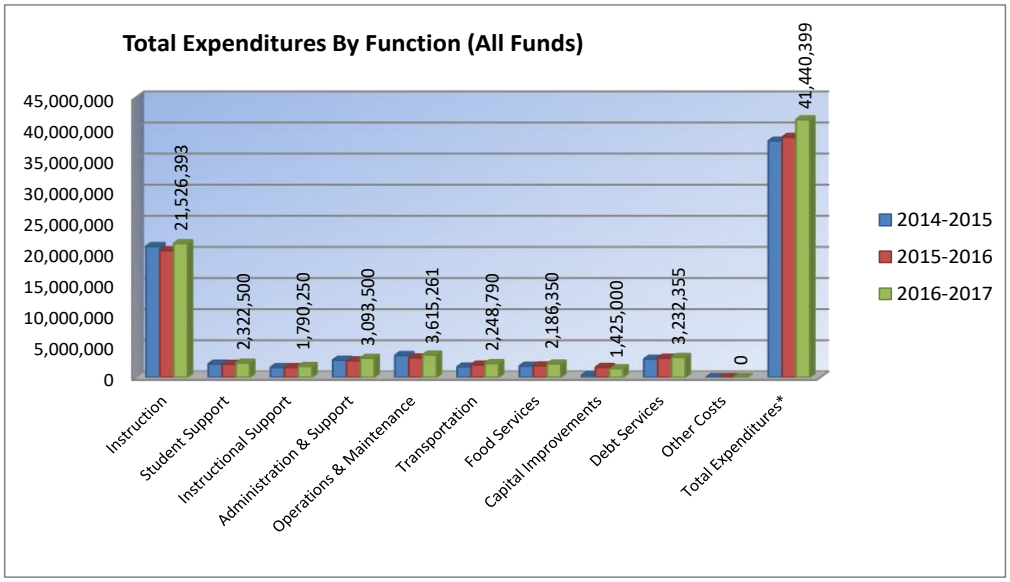
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 450

Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	21,063,543	20,371,996	21,526,393
Student Support	2,162,927	2,137,056	2,322,500
Instructional Support	1,603,313	1,606,049	1,790,250
Administration & Support	2,786,925	2,692,303	3,093,500
Operations & Maintenance	3,550,631	3,157,472	3,615,261
Transportation	1,702,137	2,017,145	2,248,790
Food Services	1,834,875	1,876,263	2,186,350
Capital Improvements	345,734	1,632,427	1,425,000
Debt Services	2,952,036	3,115,097	3,232,355
Other Costs	0	0	0
Total Expenditures*	38,002,121	38,605,808	41,440,399

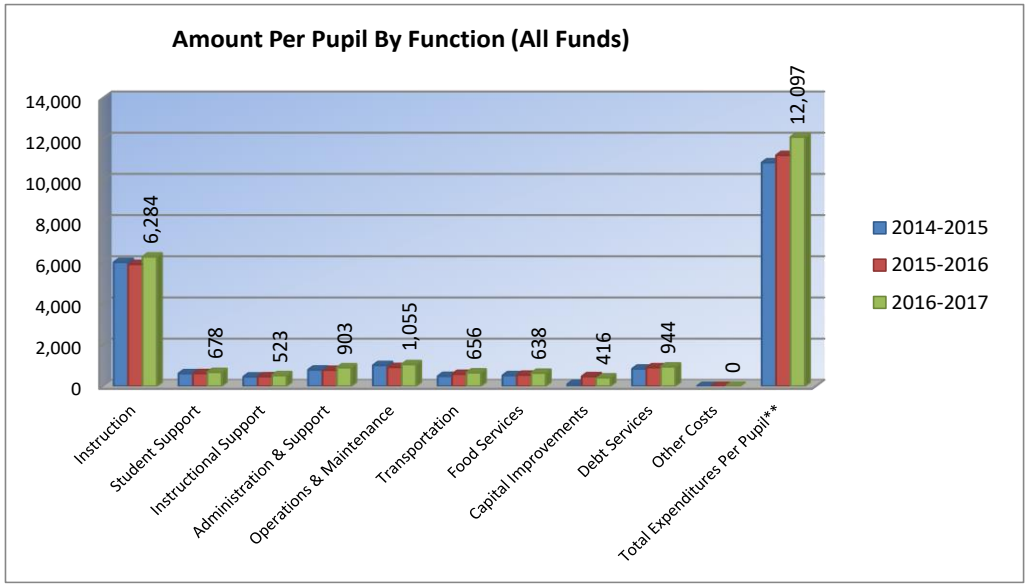


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	6,018	5,917	6,284
Student Support	618	621	678
Instructional Support	458	466	523
Administration & Support	796	782	903
Operations & Maintenance	1,014	917	1,055
Transportation	486	586	656
Food Services	524	545	638
Capital Improvements	99	474	416
Debt Services	843	905	944
Other Costs	0	0	0
Total Expenditures Per Pupil**	10,857	11,213	12,097
Enrollment (FTE)*	3,500.1	3,443.0	3,425.8

**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.*



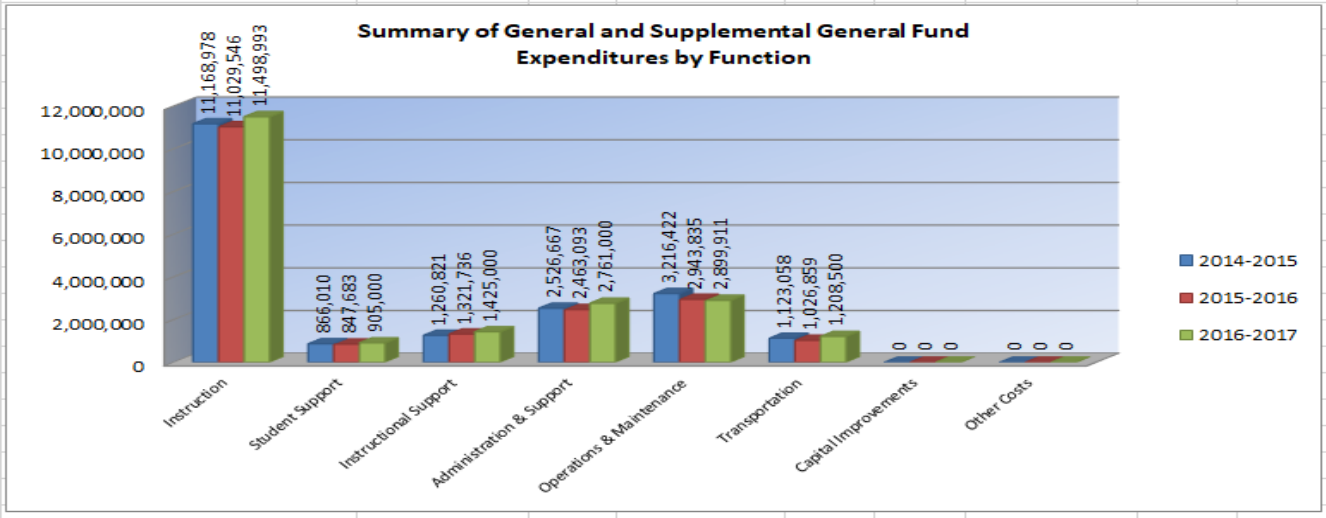
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 450

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	11,168,978	55%	11,029,546	56%	-1%	11,498,993	56%	4%
Student Support	866,010	4%	847,683	4%	-2%	905,000	4%	7%
Instructional Support	1,260,821	6%	1,321,736	7%	5%	1,425,000	7%	8%
Administration & Support	2,526,667	13%	2,463,093	13%	-3%	2,761,000	13%	12%
Operations & Maintenance	3,216,422	16%	2,943,835	15%	-8%	2,899,911	14%	-1%
Transportation	1,123,058	6%	1,026,859	5%	-9%	1,208,500	6%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	20,161,956	100%	19,632,752	100%	-3%	20,698,404	100%	5%
Amount per Pupil	$5,760		$5,702		-1%	$6,042		6%

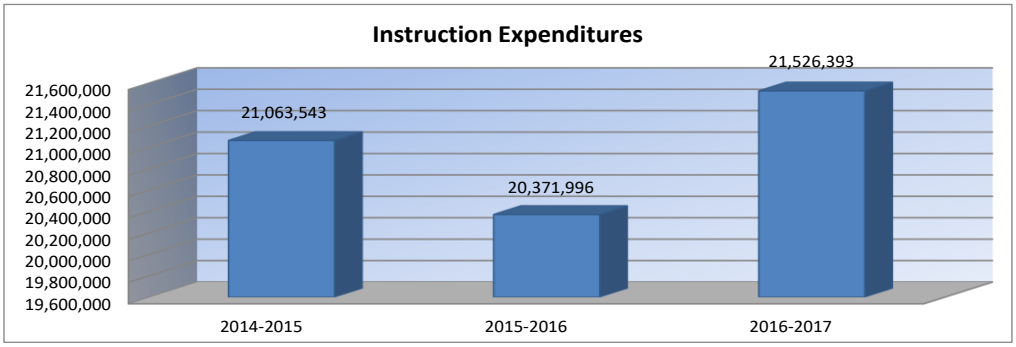
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 450

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	5,641,985		5,502,553	-2%		5,972,000	9%
Federal Funds	530,816		407,316	-23%		470,000	15%
Supplemental General	5,526,993		5,526,993	0%		5,526,993	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	1,771,989		1,722,875	-3%		1,945,750	13%
Bilingual Education	18,903		11,059	-41%		16,500	49%
Virtual Education	0		0	0%		30,000	0%
Capital Outlay	973,209		635,195	-35%		750,000	18%
Driver Education	24,198		24,309	0%		24,900	2%
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	0		0	0%		0	0%
Special Education	4,369,069		4,496,489	3%		4,823,500	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	345,225		319,469	-7%		336,750	5%
Gifts/Grants	25,628		1,196	-95%		30,000	2408%
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	1,395,776		1,179,939	-15%		1,600,000	36%
Contingency Reserve	0		0	0%			
Text Book & Student Material	311,121		398,194	28%			
Activity Fund	128,631		146,409	14%			
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%
SUBTOTAL	21,063,543		20,371,996	-3%		21,526,393	6%
Enrollment (FTE)*	3,500.1		3,443.0	-2%		3,425.8	0%
Amount per Pupil	6,018		5,917	-2%		6,284	6%
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	0		0	0%		0	0%
TOTAL	21,063,543		20,371,996	-3%		21,526,393	6%



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.

USD 450

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 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2017 Cash Balance
General	23,762,701	0	22,812,701	0	0	900,000	50,000	0
Supplemental General	6,967,765	401,412	3,637,173			0	2,929,180	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	1,945,750	540,152		0	xxxxxxxxxxx	1,750,000	0	344,402
Bilingual Education	41,500	80,455		0	xxxxxxxxxxx	30,000	0	68,955
Virtual Education	30,000	10,788			0	25,000	10,000	15,788
Capital Outlay	3,100,500	3,570,505		0	100,000	0	1,593,188	2,792,421
Driver Training	31,150	78,924	9,000	0	xxxxxxxxxxx	20,000	20,000	96,774
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	2,235,450	167,501	20,600	979,933	0	0	1,071,506	4,090
Professional Development	39,500	71,423		0	xxxxxxxxxxx	0	0	31,923
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	6,752,750	1,580,293	0	855,647	xxxxxxxxxxx	5,440,772	35,000	1,158,962
Vocational Education	336,750	25,034	7,004	5,000	xxxxxxxxxxx	325,000	0	25,288
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	55,000	69,803					35,000	49,803
Textbook & Student Materials Revolving		930,340						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	2,441,290	0				2,441,290		XXXXXXXX
Contingency Reserve		1,486,579						XXXXXXXX
Activity Funds		32,782						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	3,232,355	2,601,056	1,325,265	0	0		1,779,787	2,473,753
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	500,000	108,085	xxxxxxxxxxx	510,000	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	118,085
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	51,472,461	11,755,132	27,811,743	2,350,580	100,000	10,932,062	7,523,661	7,180,244
Less Transfers	10,932,062							
TOTAL Budget Expenditures	$40,540,399							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	27,259,989	27,172,008	27,811,743
Federal Revenues	2,222,118	2,197,019	2,350,580
Local Revenues*	9,052,180	9,228,742	7,623,661
Total Revenues	38,534,287	38,597,769	37,785,984
Revenues Per Pupil	11,009	11,211	11,030

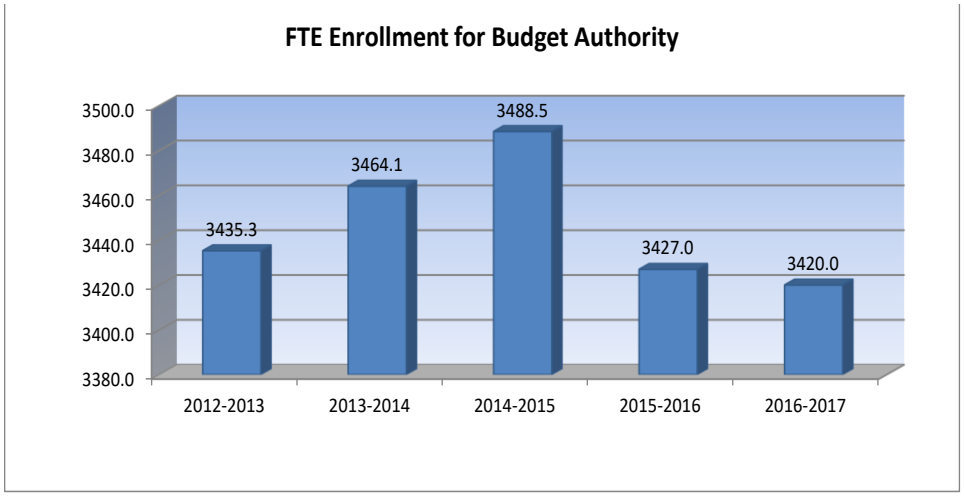
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

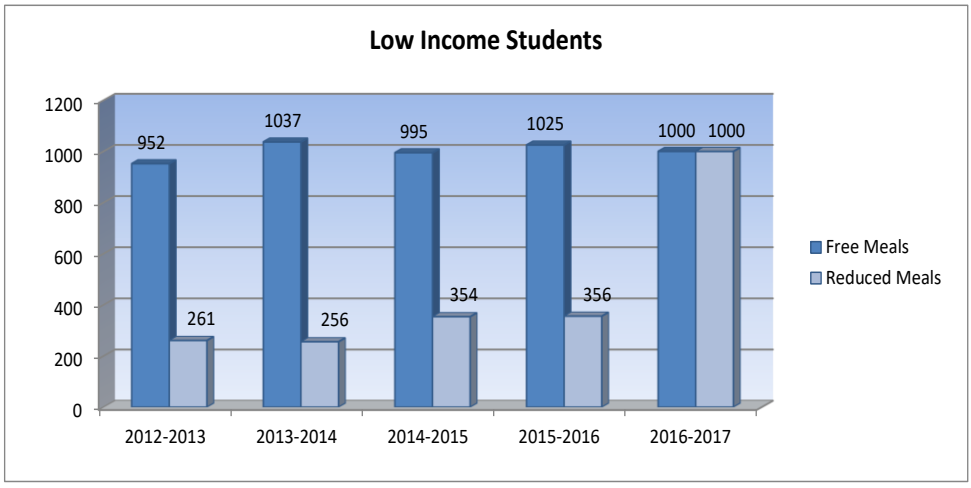
*Excludes "Transfers" to avoid duplication of revenue.

USD# 450

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)*	3,435.3	3,464.1	1%	3,488.5	1%	3,427.0	-2%	3,420.0	0%
Number of Students - Free Meals	952	1,037	9%	995	-4%	1,025	3%	1,000	-2%
Number of Students - Reduced Meals	261	256	-2%	354	38%	356	1%	1,000	181%



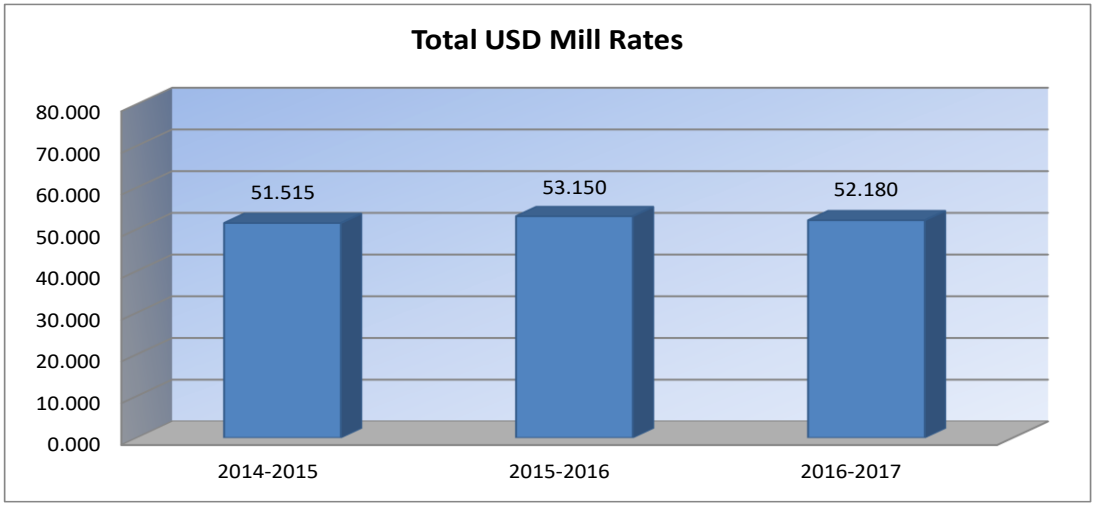


*FTE for state aid and budget authority purposes for the general fund.

USD# 450

Miscellaneous Information
Mill Rates by Fund

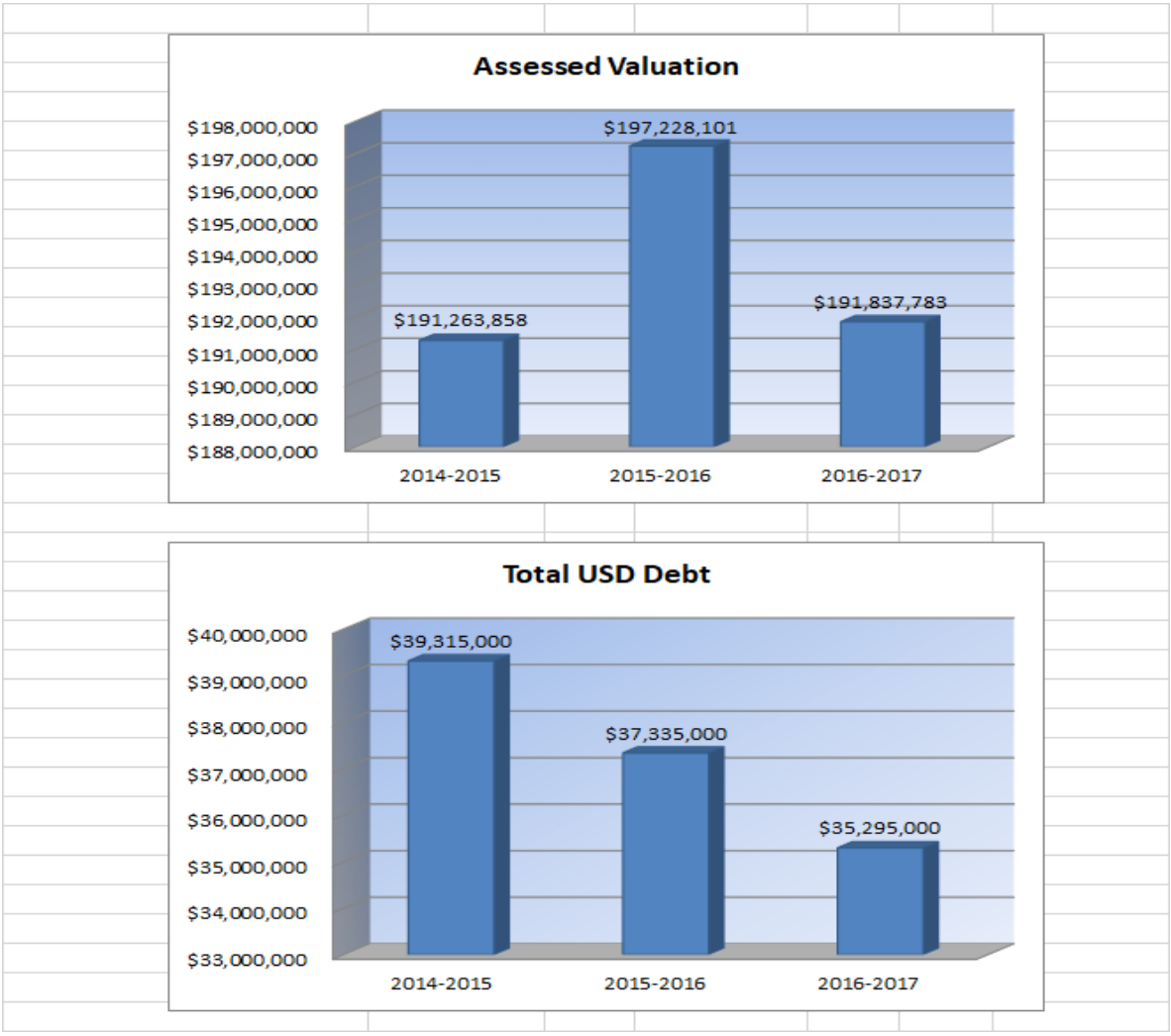
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	14.965	16.353	15.084
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.550	8.797	9.096
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
TOTAL USD	**51.515**	**53.150**	**52.180**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



USD# 450

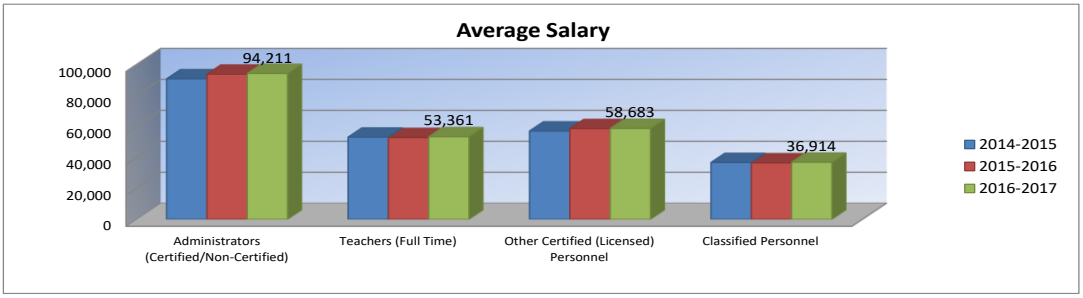
Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$191,263,858	$197,228,101	$191,837,783
Bonded Indebtedness	39,315,000	37,335,000	35,295,000



USD# 450
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)	19.0	1,724,755	90,777	19.0	1,781,039	93,739	19.0	1,790,000	94,211
Teachers (Full Time)	239.1	12,698,967	53,112	238.6	12,604,758	52,828	238.0	12,700,000	53,361
Other Certified (Licensed) Personnel	34.6	1,974,558	57,068	34.0	1,992,230	58,595	34.0	1,995,230	58,683
Classified Personnel	168.5	6,189,446	36,733	173.7	6,339,064	36,494	175.0	6,460,000	36,914
Substitutes/Temporary Help	XXXXX	307,224	XXXXXXXXX	XXXXX	318,085	XXXXXXXXX	XXXXX	320,000	XXXXXXXXX



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