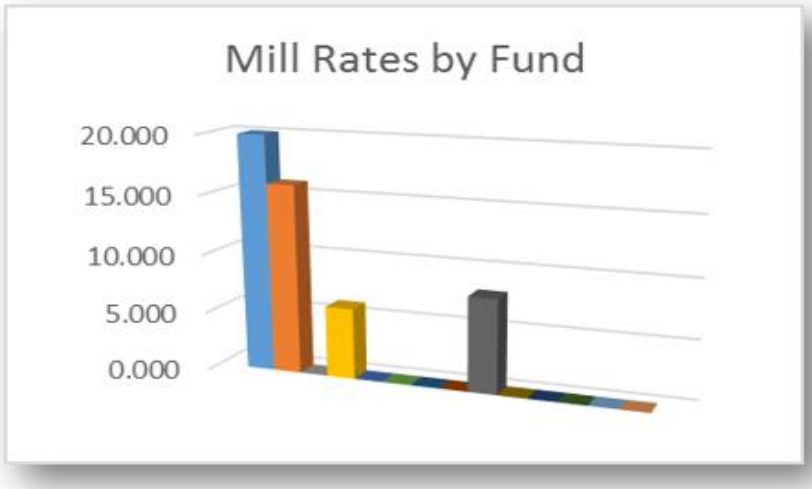
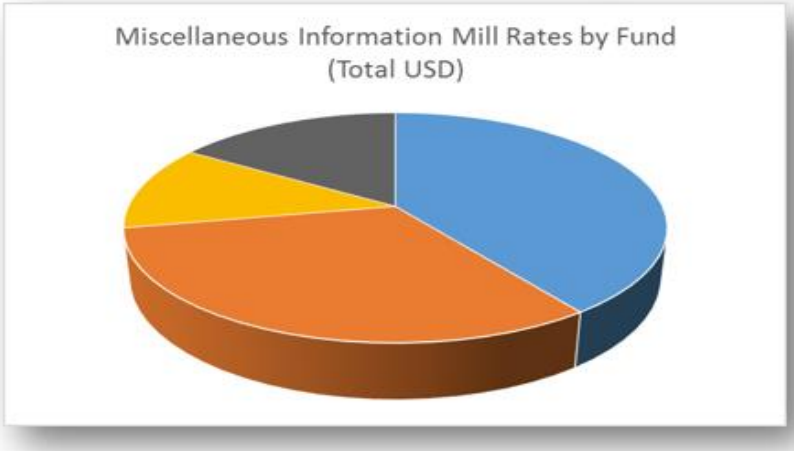
BUDGET AT A GLANCE

2016-17





USD 497 - Lawrence

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

www.ksde.org

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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	76,325,408	54%	77,968,545	55%	2%	81,178,839	52%	4%
Student Support Services	7,617,898	5%	7,847,285	6%	3%	8,293,215	5%	6%
Instructional Support Services	7,529,331	5%	7,535,209	5%	0%	8,787,554	6%	17%
Administration & Support	12,731,701	9%	12,083,385	9%	-5%	11,951,811	8%	-1%
Operations & Maintenance	9,075,288	6%	9,519,235	7%	5%	8,538,783	5%	-10%
Transportation	4,869,231	3%	4,495,718	3%	-8%	4,921,000	3%	9%
Food Services	5,182,753	4%	4,980,567	4%	-4%	6,258,168	4%	26%
Capital Improvements	6,377,748	5%	6,342,208	4%	-1%	10,968,400	7%	73%
Debt Services	10,797,475	8%	10,964,619	8%	2%	14,384,159	9%	31%
Other Costs	193,171	0%	166,988	0%	-14%	100,000	0%	-40%
Total Expenditures*	140,700,004	100%	141,903,759	100%	1%	155,381,929	100%	9%
Amount per Pupil	$12,447		$12,323		-1%	$13,336		8%
Current Expenditures**	119,794,656	100%	116,535,243	100%	-3%	124,997,770	100%	7%
Amount per Pupil	$10,598		$10,120		-5%	$10,729		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	73,521,948	52%	71,438,810	50%	-2%	77,132,239	50%	0%
Instruction*** (Current Expenditures)	73,521,948	61%	71,438,810	61%	0%	77,132,239	62%	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.*

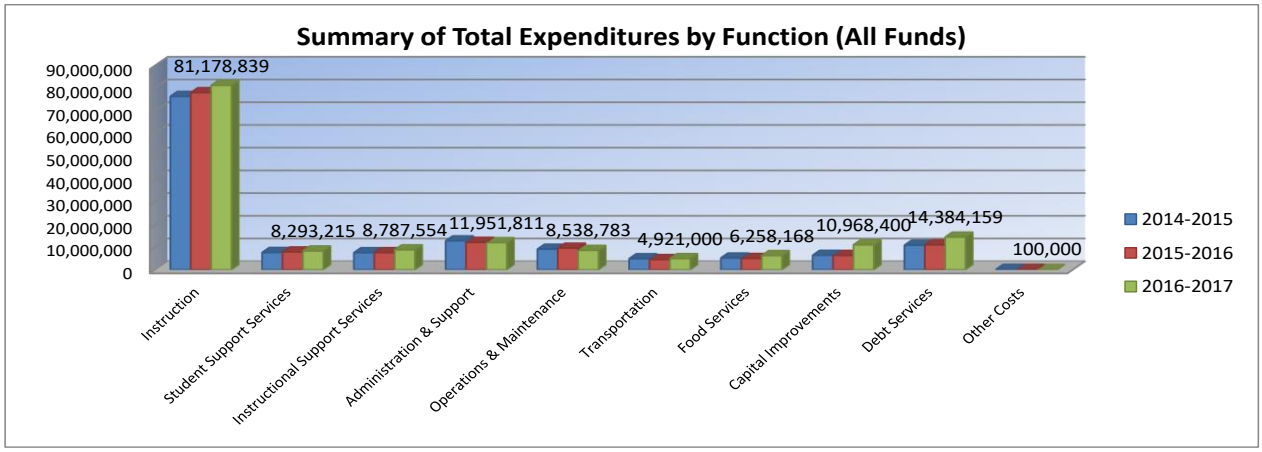
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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.

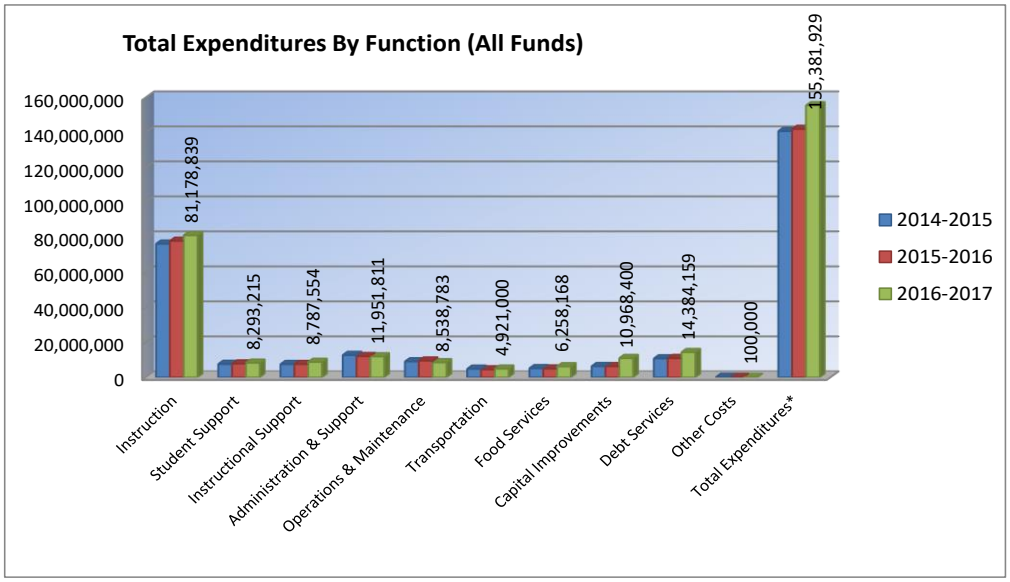
Further definition of what goes into each category:

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	76,325,408	77,968,545	81,178,839
Student Support	7,617,898	7,847,285	8,293,215
Instructional Support	7,529,331	7,535,209	8,787,554
Administration & Support	12,731,701	12,083,385	11,951,811
Operations & Maintenance	9,075,288	9,519,235	8,538,783
Transportation	4,869,231	4,495,718	4,921,000
Food Services	5,182,753	4,980,567	6,258,168
Capital Improvements	6,377,748	6,342,208	10,968,400
Debt Services	10,797,475	10,964,619	14,384,159
Other Costs	193,171	166,988	100,000
Total Expenditures*	140,700,004	141,903,759	155,381,929



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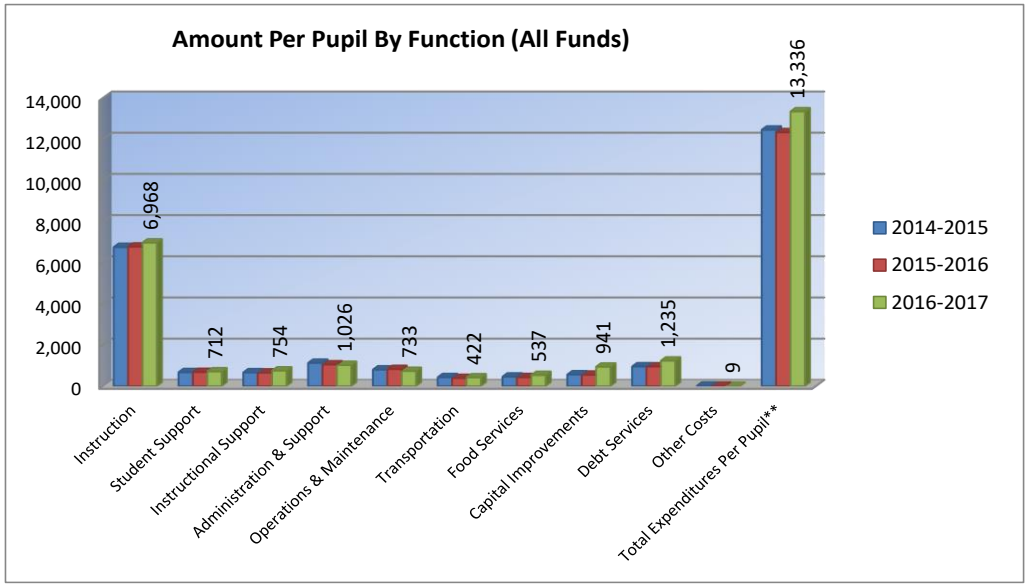
Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	6,752	6,771	6,968
Student Support	674	681	712
Instructional Support	666	654	754
Administration & Support	1,126	1,049	1,026
Operations & Maintenance	803	827	733
Transportation	431	390	422
Food Services	458	433	537
Capital Improvements	564	551	941
Debt Services	955	952	1,235
Other Costs	17	15	9
Total Expenditures Per Pupil**	12,447	12,323	13,336
Enrollment (FTE)*	11,304.0	11,515.6	11,650.9

**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.*

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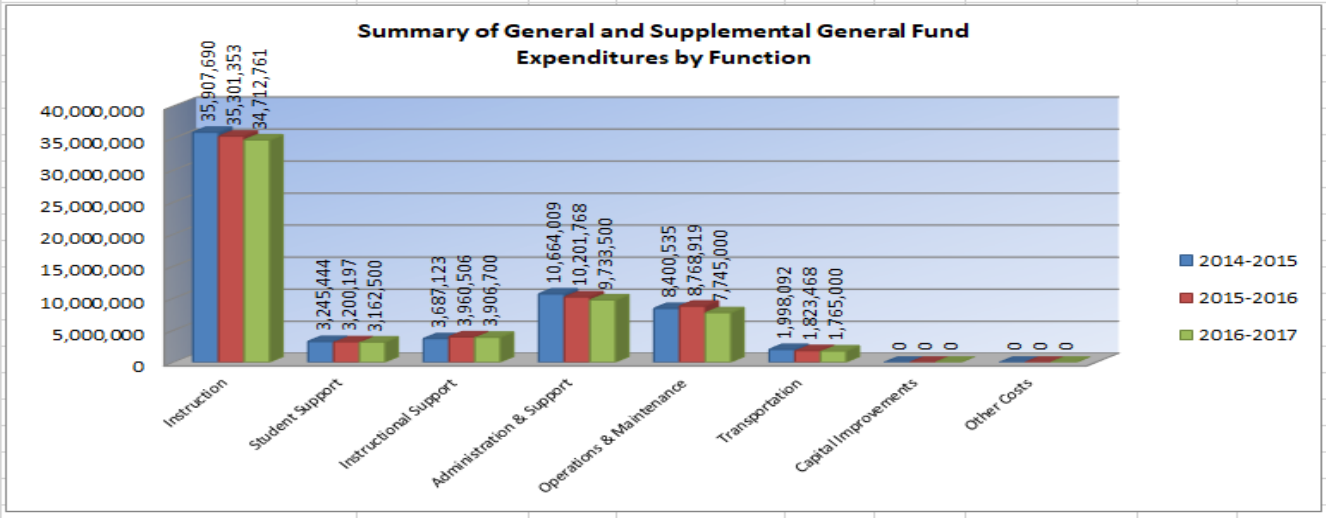
Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	35,907,690	56%	35,301,353	56%	-2%	34,712,761	57%	-2%
Student Support	3,245,444	5%	3,200,197	5%	-1%	3,162,500	5%	-1%
Instructional Support	3,687,123	6%	3,960,506	6%	7%	3,906,700	6%	-1%
Administration & Support	10,664,009	17%	10,201,768	16%	-4%	9,733,500	16%	-5%
Operations & Maintenance	8,400,535	13%	8,768,919	14%	4%	7,745,000	13%	-12%
Transportation	1,998,092	3%	1,823,468	3%	-9%	1,765,000	3%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	63,902,893	100%	63,256,211	100%	-1%	61,025,461	100%	-4%
Amount per Pupil	$5,653		$5,493		-3%	$5,238		-5%

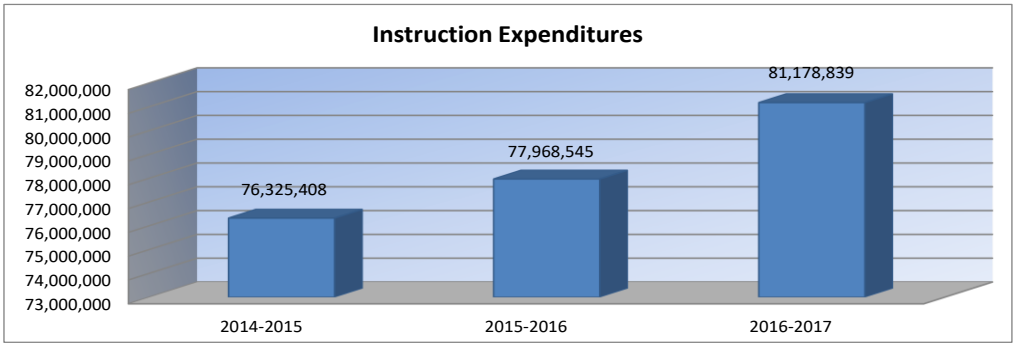
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 497

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	34,798,773		34,098,419	-2%		33,611,823	-1%
Federal Funds	1,720,949		1,796,753	4%		1,825,595	2%
Supplemental General	1,108,917		1,202,934	8%		1,100,938	-8%
At Risk (4yr Old)	377,405		377,971	0%		466,000	23%
At Risk (K-12)	4,810,218		4,047,052	-16%		4,959,750	23%
Bilingual Education	434,333		1,564,283	260%		1,952,280	25%
Virtual Education	4,276,044		3,730,863	-13%		5,377,235	44%
Capital Outlay	2,803,460		6,529,735	133%		4,046,600	-38%
Driver Education	28,689		29,867	4%		86,500	190%
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	22,752		37,382	64%		132,000	253%
Special Education	15,621,711		15,957,012	2%		16,989,000	6%
Cost of Living	0		0	0%		0	0%
Vocational Education	1,852,512		1,733,667	-6%		2,348,000	35%
Gifts/Grants	190,730		282,897	48%		1,704,195	502%
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	4,974,556		4,258,113	-14%		5,939,592	39%
Contingency Reserve	0		53,190	0%			
Text Book & Student Material	1,316,860		722,870	-45%			
Activity Fund	1,689,224		1,189,858	-30%			
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	76,027,133		77,612,866	2%		80,539,508	4%
Enrollment (FTE)*	11,304.0		11,515.6	2%		11,650.9	1%
Amount per Pupil	6,726		6,740	0%		6,913	3%
Adult Education	298,275		355,679	19%		613,350	72%
Adult Supplemental Education	0		0	0%		25,981	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	76,325,408		77,968,545	2%		81,178,839	4%



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 497

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	81,421,861	0	78,531,111	0	10,000	2,750,000	130,750	0
Supplemental General	23,297,182	1,759,197	5,775,371			0	15,762,614	XXXXXXXX
Adult Education	700,000	757,389	47,581	65,890	xxxxxxxxxxx	0	290,881	461,741
At Risk (4yr Old)	630,000	246,522		0	xxxxxxxxxxx	150,000	240,000	6,522
Adult Supplemental Education	25,981	25,981			xxxxxxxxxxx	0	0	0
At Risk (K-12)	5,000,000	0		0	xxxxxxxxxxx	4,750,000	250,000	0
Bilingual Education	2,250,000	0		0	xxxxxxxxxxx	2,000,000	250,000	0
Virtual Education	6,000,000	0			0	6,000,000	0	0
Capital Outlay	16,000,000	4,432,732		0	15,000	0	11,808,956	935,088
Driver Training	105,000	35,632	15,750	0	xxxxxxxxxxx	0	53,618	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	6,000,000	1,026,022	46,440	2,779,542	100	0	3,142,813	994,917
Professional Development	690,000	0		0	xxxxxxxxxxx	690,000	0	0
Parent Education Program	280,000	62,427	141,538	0	xxxxxxxxxxx	18,000	75,000	16,965
Summer School	132,000	74,516		0	xxxxxxxxxxx	0	57,484	0
Special Education	25,500,000	6,284,530	10,000	3,137,000	xxxxxxxxxxx	18,996,000	25,000	2,952,530
Vocational Education	2,600,000	2,921	3,335	0	xxxxxxxxxxx	2,593,744	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		6,706,195						XXXXXXXX
Gifts and Grants	2,643,695	1,393,695					1,250,000	0
Textbook & Student Materials Revolving		955,029						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	8,495,838	0				8,495,838		XXXXXXXX
Contingency Reserve		5,408,306						XXXXXXXX
Activity Funds		101,552						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	14,384,159	14,936,252	1,150,653	0	0		10,649,933	12,352,679
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	250,000	432357					61,521	243,878
Temporary Note	0	0			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	2,669,795	-262,147	xxxxxxxxxxx	2,931,942	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	1,700,000	62,968	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	1,700,000	1,637,032	XXXXXXXX
SUBTOTAL	200,775,511	44,442,076	85,721,779	8,914,374	25,100	48,143,582	45,685,602	17,964,320
Less Transfers	48,143,582							
TOTAL Budget Expenditures	$152,631,929							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	79,802,971	80,116,931	85,721,779
Federal Revenues	8,186,160	8,323,594	8,914,374
Local Revenues*	50,882,343	54,720,306	45,710,702
Total Revenues	138,871,474	143,160,831	140,346,855
Revenues Per Pupil	12,285	12,432	12,046

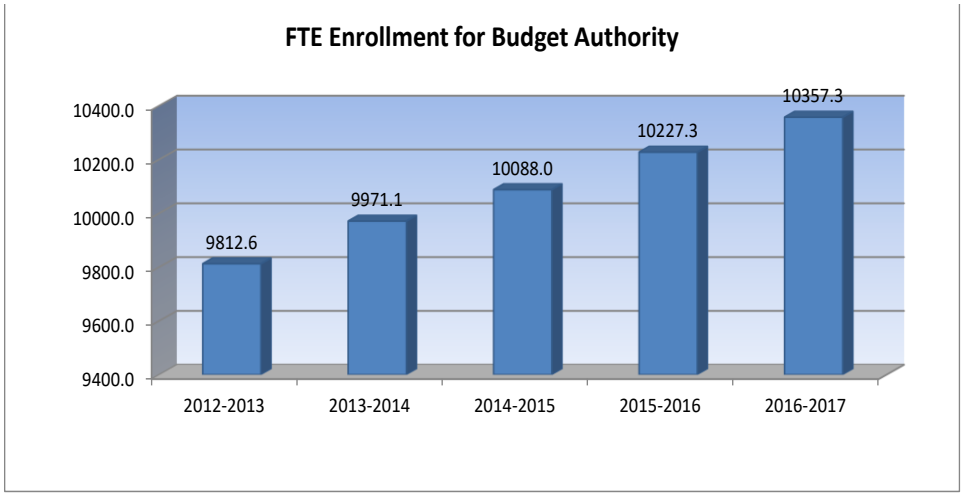
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

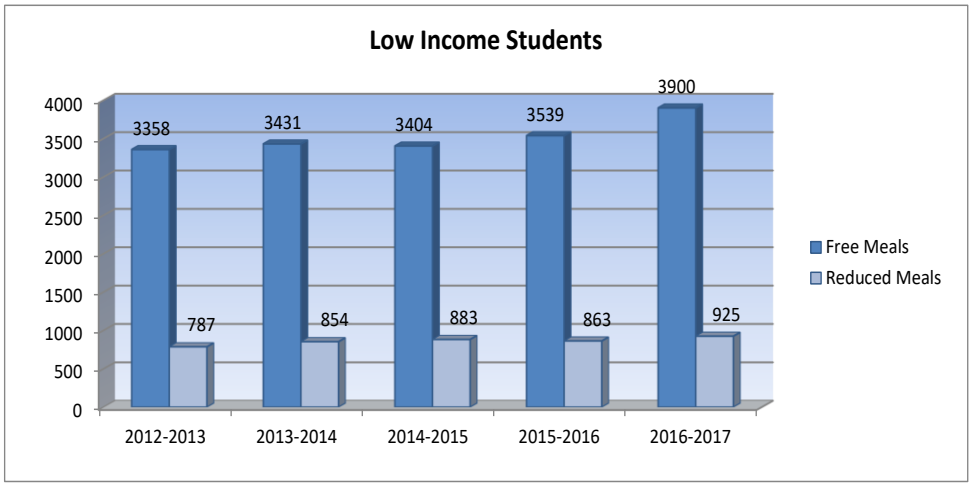
*Excludes "Transfers" to avoid duplication of revenue.

USD# 497

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)*	9,812.6	9,971.1	2%	10,088.0	1%	10,227.3	1%	10,357.3	1%
Number of Students - Free Meals	3,358	3,431	2%	3,404	-1%	3,539	4%	3,900	10%
Number of Students - Reduced Meals	787	854	9%	883	3%	863	-2%	925	7%



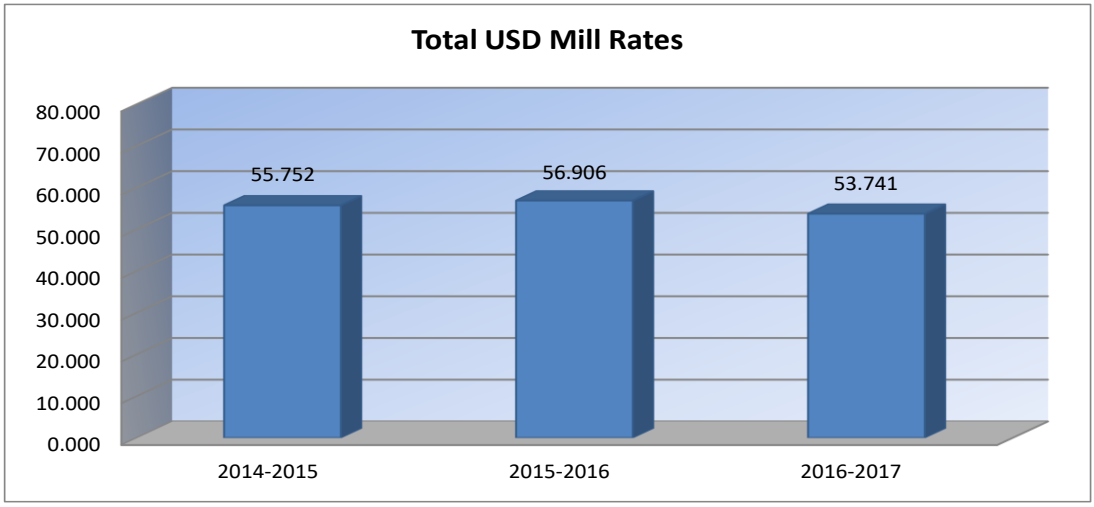


*FTE for state aid and budget authority purposes for the general fund.

USD# 497

Miscellaneous Information
Mill Rates by Fund

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	15.897	17.373	14.408
Adult Education	0.494	0.099	0.250
Capital Outlay	7.902	7.904	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	1.185	1.446	1.416
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	10.208	10.073	9.608
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.066	0.011	0.059
Temporary Note	0.000	0.000	0.000
TOTAL USD	**55.752**	**56.906**	**53.741**
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**



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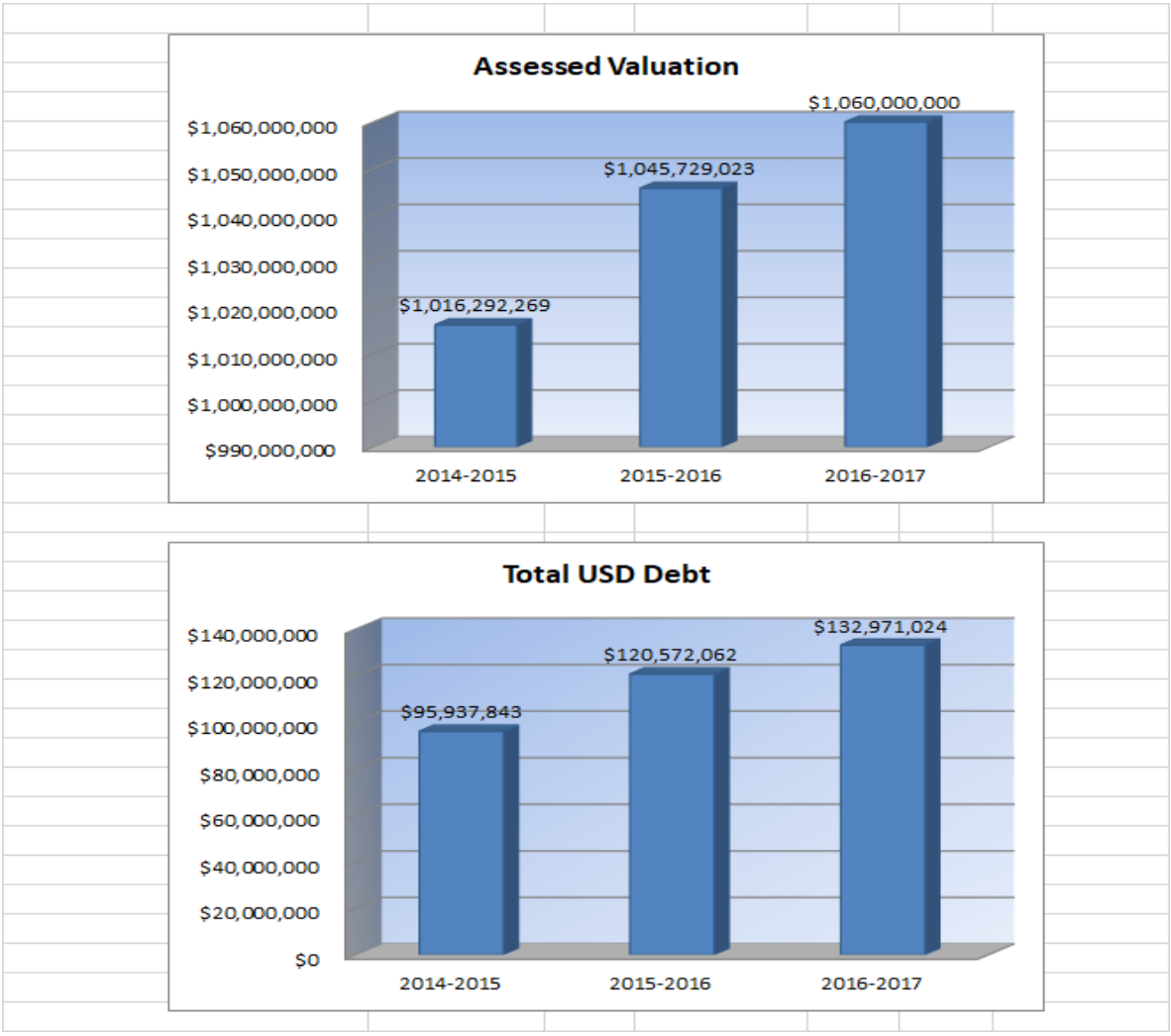
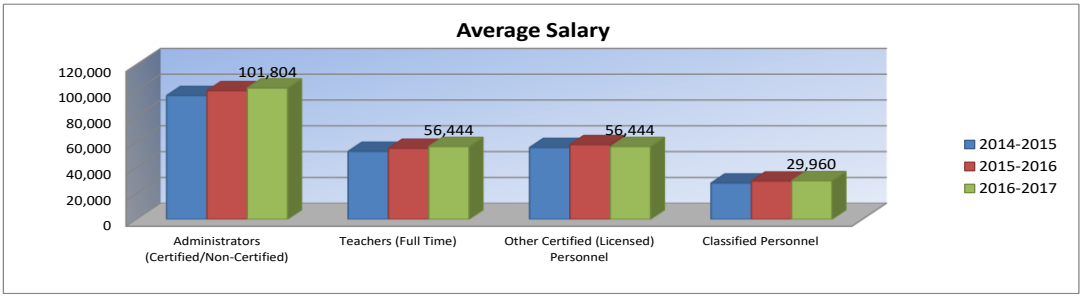
Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$1,016,292,269	$1,045,729,023	$1,060,000,000
Bonded Indebtedness	95,937,843	120,572,062	132,971,024



USD# 497
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)	57.3	5,497,800	95,948	56.3	5,611,932	99,679	56.3	5,731,563	101,804
Teachers (Full Time)	784.0	41,318,571	52,702	788.0	43,364,841	55,032	771.0	43,518,324	56,444
Other Certified (Licensed) Personnel	213.5	11,887,511	55,679	200.3	11,588,994	57,858	200.3	11,305,733	56,444
Classified Personnel	704.2	19,804,156	28,123	707.6	20,957,503	29,618	710.0	21,271,865	29,960
Substitutes/Temporary Help	XXXXX	2,033,212	XXXXXXXXX	XXXXX	1,854,861	XXXXXXXXX	XXXXX	2,000,000	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