

Budget at a Glance 2019-20



USD 233 - Olathe



School Finance
Kansas State Department of Education
Landon State Office Building
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Topeka, Kansas 66612-1212

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 2019-20..... 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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	212,806,343	53%	216,805,615	52%	2%	252,846,396	52%	17%
Student Support Services	26,845,716	7%	27,805,046	7%	4%	33,746,612	7%	21%
Instructional Support Services	13,039,751	3%	13,898,681	3%	7%	16,719,365	3%	20%
Administration & Support	32,050,329	8%	36,187,635	9%	13%	40,606,761	8%	12%
Operations & Maintenance	31,356,622	8%	33,539,413	8%	7%	43,687,146	9%	30%
Transportation	13,832,444	3%	14,572,611	3%	5%	16,326,209	3%	12%
Food Services	14,022,787	4%	14,024,826	3%	0%	16,350,816	3%	17%
Capital Improvements	2,412,481	1%	9,759,030	2%	305%	14,180,000	3%	45%
Debt Services	53,377,959	13%	53,354,196	13%	0%	52,117,455	11%	-2%
Other Costs	283,830	0%	302,640	0%	7%	203,168	0%	-33%
Total Expenditures*	400,028,262	100%	420,249,693	100%	5%	486,783,928	100%	16%
Amount per Pupil	\$13,741		\$14,368		5%	\$16,527		15%
Current Expenditures**	322,198,492	100%	336,576,005	100%	4%	387,769,457	100%	15%
Amount per Pupil	\$11,067		\$11,507		4%	\$13,166		14%

Percent of Expenditures

Instruction*** (Total Expenditures)	207,819,392	52%	213,937,577	51%	-1%	248,346,396	51%	0%
Instruction*** (Current Expenditures)	207,819,392	65%	213,937,577	64%	-1%	248,346,396	64%	0%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, 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

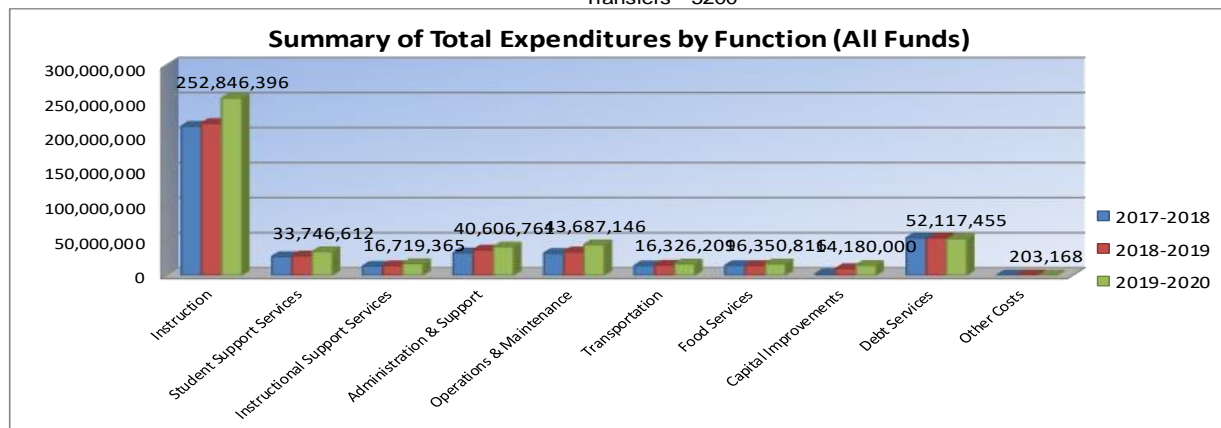
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

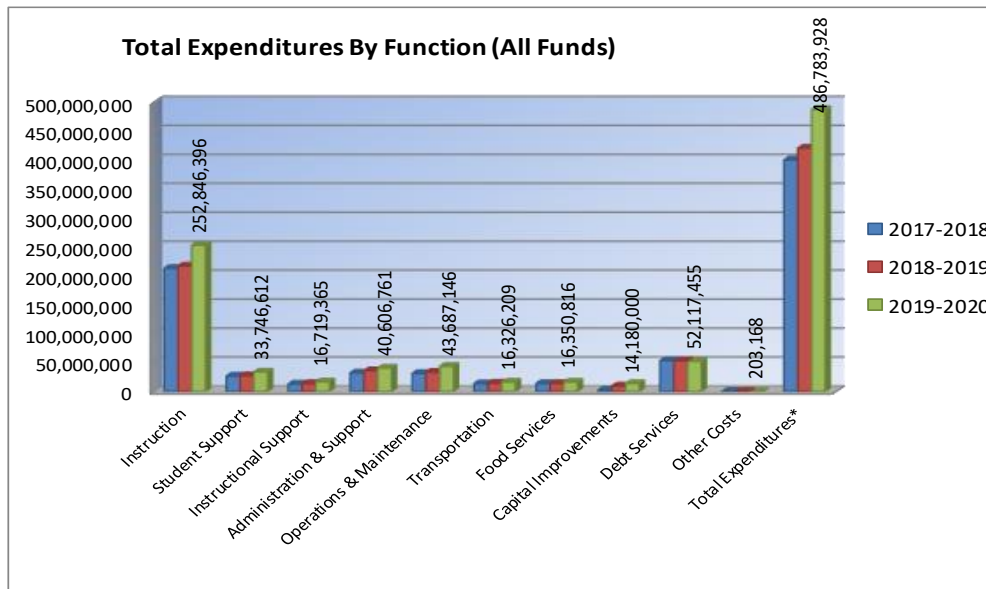
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	212,806,343	216,805,615	252,846,396
Student Support	26,845,716	27,805,046	33,746,612
Instructional Support	13,039,751	13,898,681	16,719,365
Administration & Support	32,050,329	36,187,635	40,606,761
Operations & Maintenance	31,356,622	33,539,413	43,687,146
Transportation	13,832,444	14,572,611	16,326,209
Food Services	14,022,787	14,024,826	16,350,816
Capital Improvements	2,412,481	9,759,030	14,180,000
Debt Services	53,377,959	53,354,196	52,117,455
Other Costs	283,830	302,640	203,168
Total Expenditures*	400,028,262	420,249,693	486,783,928

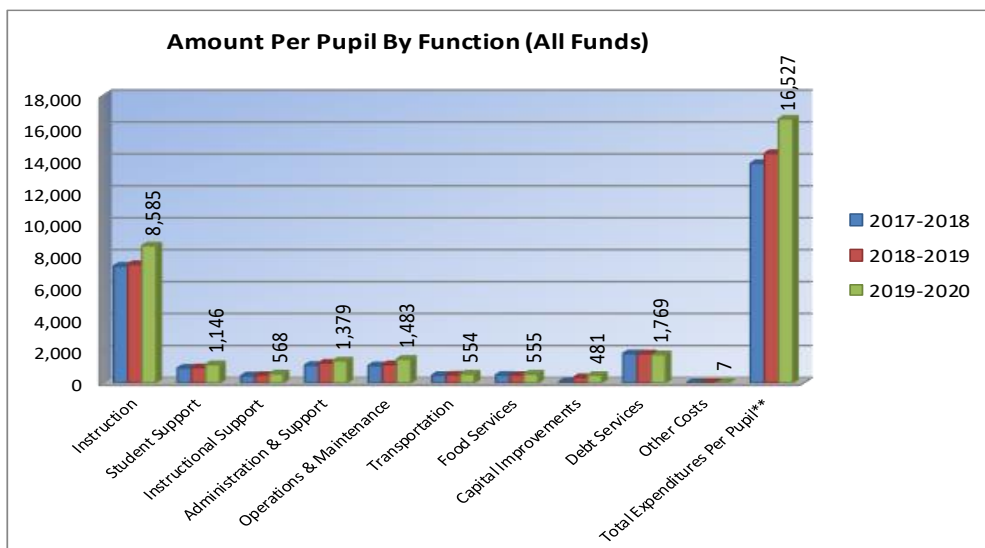


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,310	7,412	8,585
Student Support	922	951	1,146
Instructional Support	448	475	568
Administration & Support	1,101	1,237	1,379
Operations & Maintenance	1,077	1,147	1,483
Transportation	475	498	554
Food Services	482	479	555
Capital Improvements	83	334	481
Debt Services	1,834	1,824	1,769
Other Costs	10	10	7
Total Expenditures Per Pupil**	13,741	14,368	16,527
Enrollment (FTE)*	29,112.6	29,249.1	29,453.3

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

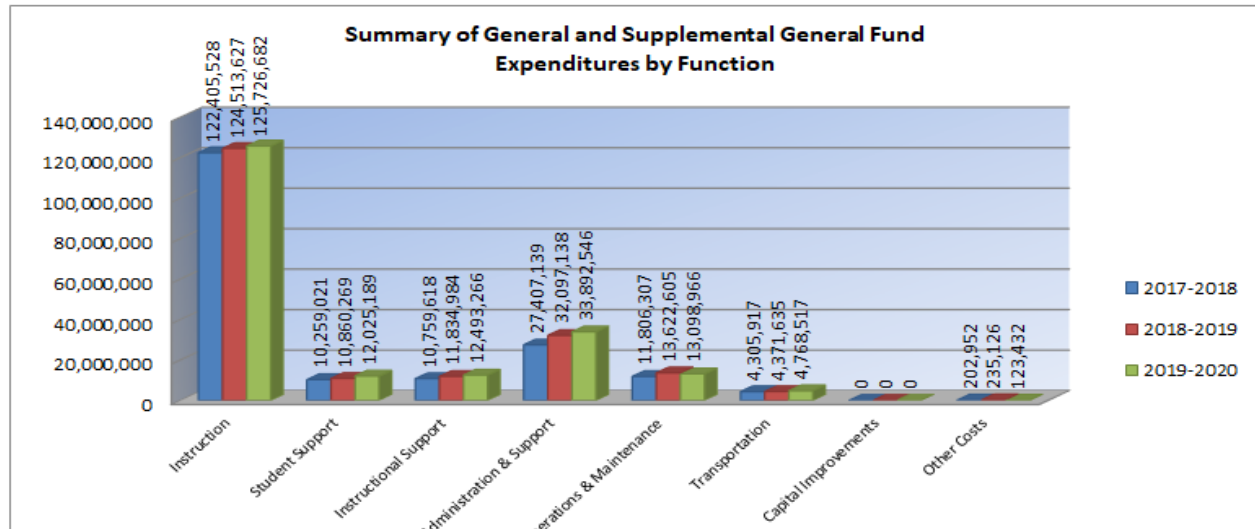


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

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

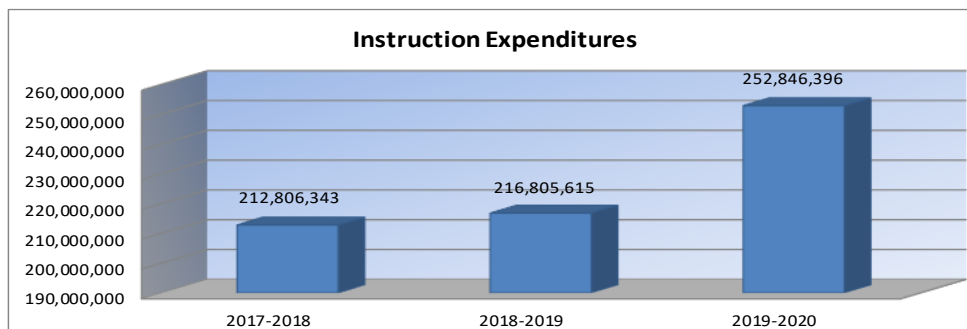
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	122,405,528	65%	124,513,627	63%	2%	125,726,682	62%	1%
Student Support	10,259,021	5%	10,860,269	5%	6%	12,025,189	6%	11%
Instructional Support	10,759,618	6%	11,834,984	6%	10%	12,493,266	6%	6%
Administration & Support	27,407,139	15%	32,097,138	16%	17%	33,892,546	17%	6%
Operations & Maintenance	11,806,307	6%	13,622,605	7%	15%	13,098,966	6%	-4%
Transportation	4,305,917	2%	4,371,635	2%	2%	4,768,517	2%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	202,952	0%	235,126	0%	16%	123,432	0%	-48%
Total Expenditures	187,146,482	100%	197,535,384	100%	6%	202,128,598	100%	2%
Amount per Pupil	\$6,428		\$6,754		5%	\$6,863		2%

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)

	2017-2018 Actual		2018-2019 Actual	% inc/ dec		2019-2020 Budget	% inc/ dec
General	92,027,912		102,606,689	11%		106,321,915	4%
Federal Funds	4,545,155		5,511,794	21%		7,100,197	29%
Supplemental General	30,377,616		21,906,938	-28%		19,404,767	-11%
Preschool-Aged At-Risk	413,908		435,764	5%		1,163,320	167%
At Risk (K-12)	14,912,992		16,728,650	12%		20,677,605	24%
Bilingual Education	4,301,542		4,858,067	13%		6,263,495	29%
Virtual Education	75,949		155,960	105%		362,000	132%
Capital Outlay	4,986,951		2,868,038	-42%		4,500,000	57%
Driver Education	118,706		120,224	1%		220,700	84%
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	72,427		73,419	1%		583,400	695%
Special Education	34,412,671		38,444,732	12%		47,591,902	24%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	4,972,520		8,022,387	61%		10,567,953	32%
Gifts/Grants	781,797		879,395	12%		1,850,810	110%
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	17,093,996		9,829,262	-42%		26,238,332	167%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,832,890		2,524,985	38%			
Activity Fund	1,879,311		1,839,311	-2%			
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	212,806,343		216,805,615	2%		252,846,396	17%
Enrollment (FTE)*	29,112.6		29,249.1	0%		29,453.3	1%
Amount per Pupil	7,310		7,412	1%		8,585	16%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	212,806,343		216,805,615	2%		252,846,396	17%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local	Other	
General	222,780,356	0	222,760,356	0	0	0	20,000	XXXXXXXXXX
Supplemental General	75,231,859	2,367,721	29,144,822			0	43,719,316	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	1,183,560	50,000		0	0	433,560	750,000	50,000
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	21,373,115	50,000		0	0	18,373,115	3,000,000	50,000
Bilingual Education	6,330,045	50,000		0	0	5,080,045	1,250,000	50,000
Virtual Education	362,000	15,000			0	114,000	248,000	15,000
Capital Outlay	46,897,016	22,266,142	4,763,497	0	2,200,000	0	22,607,107	4,939,730
Driver Training	289,800	145,701	52,000	0	0	0	205,000	112,901
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	15,233,552	2,171,167	103,200	5,439,881	100,000	200,000	9,997,550	2,778,246
Professional Development	977,500	50,000	68,125	0	0	242,875	666,500	50,000
Parent Education Program	2,783,686	693,113	1,350,543	0	0	232,060	1,001,500	493,530
Summer School	594,000	327,317		0	0	0	585,000	318,317
Special Education	75,562,217	5,855,742	25,903	7,268,793	0	62,411,779	5,359,150	5,359,150
Career and Postsecondary Education	11,036,793	50,000	232	208,378	0	8,796,183	2,032,000	50,000
Special Liability Expense Fund	665,000	545,089			0	0	352,745	232,834
Special Reserve Fund		21,088,891						XXXXXXXXXX
Gifts and Grants	2,202,648	621,146	250,000				1,961,502	630,000
Textbook & Student Materials Revolving		1,478,969						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	20,000,000	343,809				20,000,000	19,656,191	XXXXXXXXXX
KPERS Special Retirement Contribution	37,585,925	0	37,585,925			0		XXXXXXXXXX
Contingency Reserve		9,735,051						XXXXXXXXXX
Activity Funds		774,141						XXXXXXXXXX
Bond and Interest #1	52,117,455	67,077,049	8,830,606	2,044,852	0		40,327,090	66,162,142
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	1,300,000	1140714					939,922	780,636
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	8,161,018	-558,293	XXXXXXXXXX	8,719,311	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	10,264,518	208,632	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	10,264,518	10,055,886	XXXXXXXXXX
SUBTOTAL	612,932,063	136,547,101	304,935,209	23,681,215	2,300,000	126,148,135	164,734,459	82,072,486
Less Transfers	126,148,135							
TOTAL Budget Expenditures	\$486,783,928							

Sources of Revenue - - State, Federal, Local

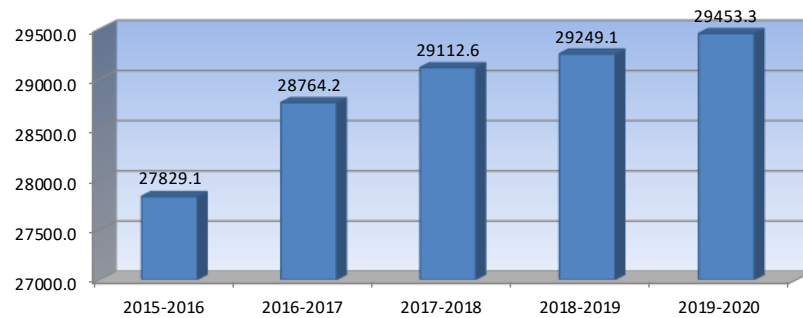
	2017-2018	2018-2019	2019-2020
State Revenues	257,540,226	268,390,705	304,935,209
Federal Revenues	21,114,637	21,073,521	23,681,215
Local Revenues*	190,210,664	207,458,633	167,034,459
Total Revenues	468,865,527	496,922,859	495,650,883
Revenues Per Pupil	16,105	16,989	16,828

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 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

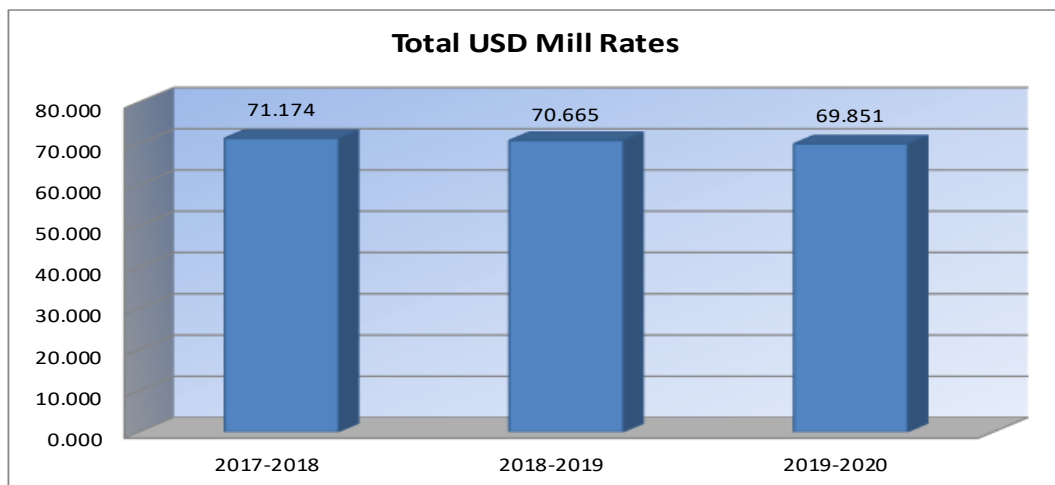
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	27,829.1	28,764.2	3%	29,112.6	1%	29,249.1	0%	29,453.3	1%
Number of Students - Free Meals	6,107	5,964	-2%	5,898	-1%	5,763	-2%	6,339	10%
Number of Students - Reduced Meals	2,086	2,123	2%	2,098	-1%	2,124	1%	2,393	13%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

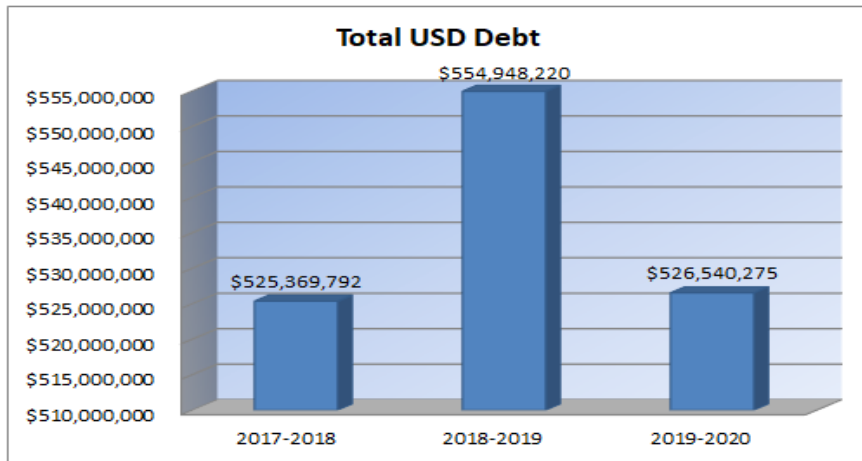
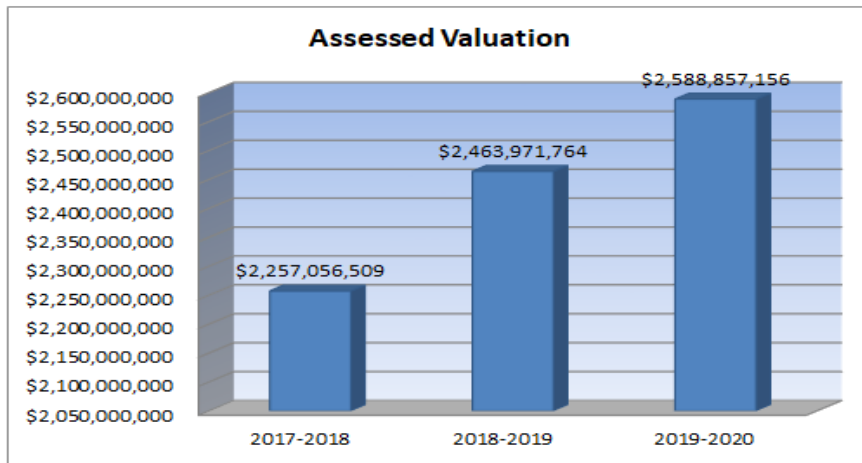
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.822	15.836	16.204
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	2.856	3.476	3.689
Special Liability	0.151	0.135	0.124
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	6.103	7.800	7.120
Bond and Interest #1	15.140	15.050	14.363
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.102	0.368	0.351
Temporary Note	0.000	0.000	0.000
TOTAL USD	71.174	70.665	69.851
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



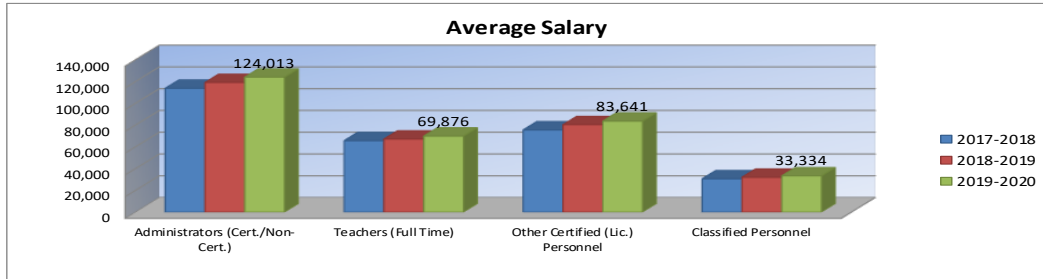
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$2,257,056,509	\$2,463,971,764	\$2,588,857,156
Bonded Indebtedness	525,369,792	554,948,220	526,540,275



USD# 233
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	145.9	16,605,049	113,811	154.9	18,453,149	119,129	158.9	19,705,712	124,013
Teachers (Full Time)	2,078.6	136,533,931	65,686	2,173.2	145,873,626	67,124	2,199.2	153,671,484	69,876
Other Certified (Licensed) Personnel	323.1	24,402,136	75,525	340.1	27,326,123	80,347	351.6	29,408,255	83,641
Classified Personnel	1,748.8	53,557,736	30,625	1,797.6	57,560,669	32,021	1,833.1	61,104,301	33,334
Substitutes/Temporary Help	XXXXX	8,875,591	XXXXXXXXXX	XXXXX	9,013,017	XXXXXXXXXX	XXXXX	9,215,000	XXXXXXXXXX



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