

# Budget at a Glance 2017-18



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

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

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

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	161,410,704	47%	161,567,423	49%	0%	168,082,631	47%	4%
Student Support Services	14,854,063	4%	15,064,350	5%	1%	16,286,296	5%	8%
Instructional Support Services	9,650,094	3%	10,272,968	3%	6%	10,697,459	3%	4%
Administration & Support	30,311,673	9%	29,868,709	9%	-1%	32,313,966	9%	8%
Operations & Maintenance	21,821,629	6%	22,860,812	7%	5%	24,660,786	7%	8%
Transportation	8,807,200	3%	10,182,198	3%	16%	12,741,051	4%	25%
Food Services	10,731,592	3%	10,460,118	3%	-3%	13,845,240	4%	32%
Capital Improvements	52,558,688	15%	21,258,610	6%	-60%	34,416,970	10%	62%
Debt Services	36,654,715	11%	46,811,630	14%	28%	45,988,533	13%	-2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>346,800,358</b>	<b>100%</b>	<b>328,346,818</b>	<b>100%</b>	<b>-5%</b>	<b>359,032,932</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$13,105		\$12,586		-4%	\$13,304		6%
<b>Current Expenditures**</b>	<b>252,620,660</b>	<b>100%</b>	<b>255,700,678</b>	<b>100%</b>	<b>1%</b>	<b>275,137,823</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$9,546		\$9,801		3%	\$10,195		4%

## Percent of Expenditures

Instruction*** (Total Expenditures)	159,445,526	46%	159,418,412	49%	3%	165,627,382	46%	-3%
Instruction*** (Current Expenditures)	159,445,526	63%	159,418,412	62%	-1%	165,627,382	60%	-2%

\* 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, 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, 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)

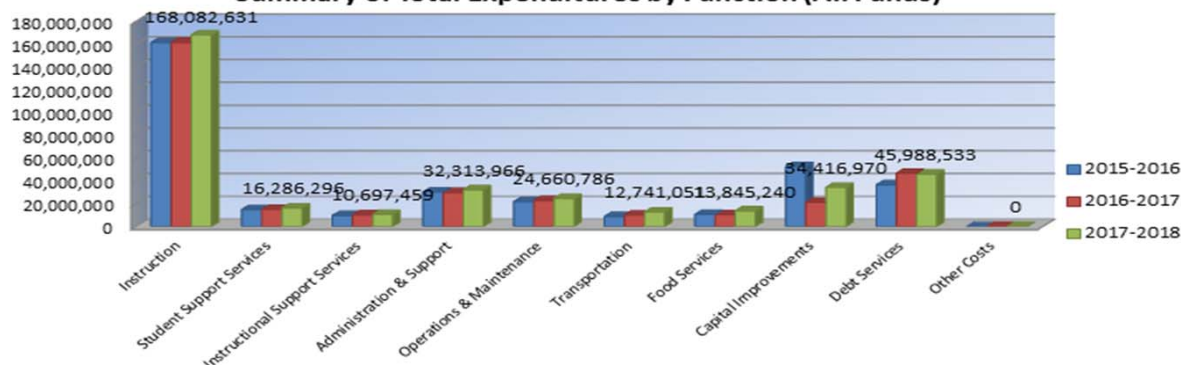
\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

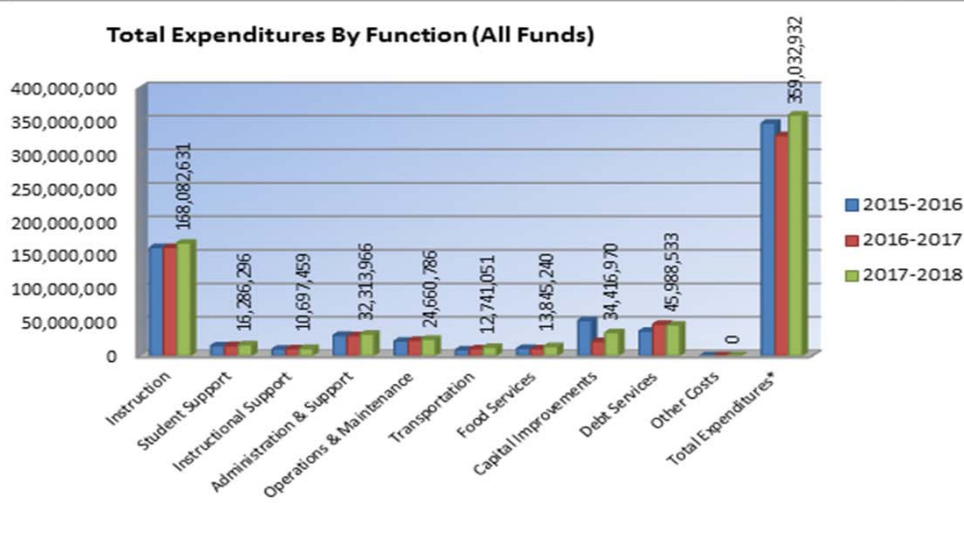
## Summary of Total Expenditures by Function (All Funds)



## Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	161,410,704	161,567,423	168,082,631
Student Support	14,854,063	15,064,350	16,286,296
Instructional Support	9,650,094	10,272,968	10,697,459
Administration & Support	30,311,673	29,868,709	32,313,966
Operations & Maintenance	21,821,629	22,860,812	24,660,786
Transportation	8,807,200	10,182,198	12,741,051
Food Services	10,731,592	10,460,118	13,845,240
Capital Improvements	52,558,688	21,258,610	34,416,970
Debt Services	36,654,715	46,811,630	45,988,533
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>346,800,358</b>	<b>328,346,818</b>	<b>359,032,932</b>

## Total Expenditures By Function (All Funds)



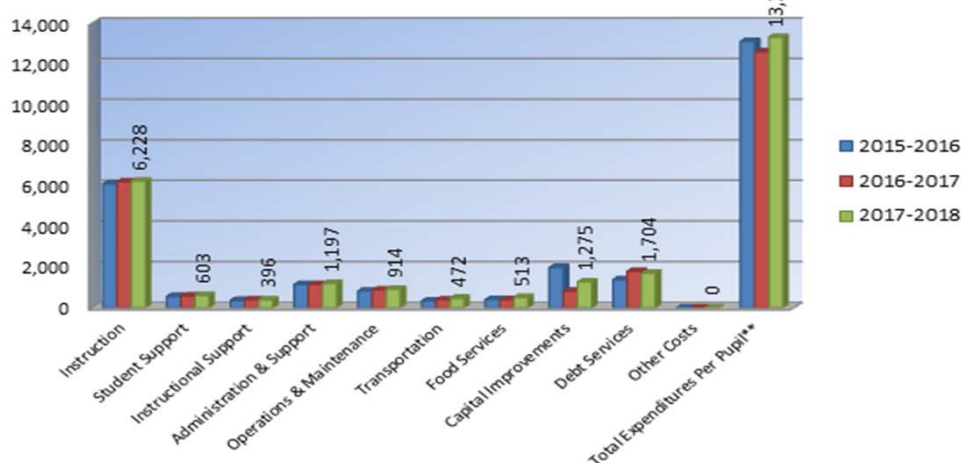
\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	6,099	6,193	6,228
Student Support	561	577	603
Instructional Support	365	394	396
Administration & Support	1,145	1,145	1,197
Operations & Maintenance	825	876	914
Transportation	333	390	472
Food Services	406	401	513
Capital Improvements	1,986	815	1,275
Debt Services	1,385	1,794	1,704
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>13,105</b>	<b>12,586</b>	<b>13,304</b>
Enrollment (FTE)*	26,464.1	26,088.8	26,986.8

\*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

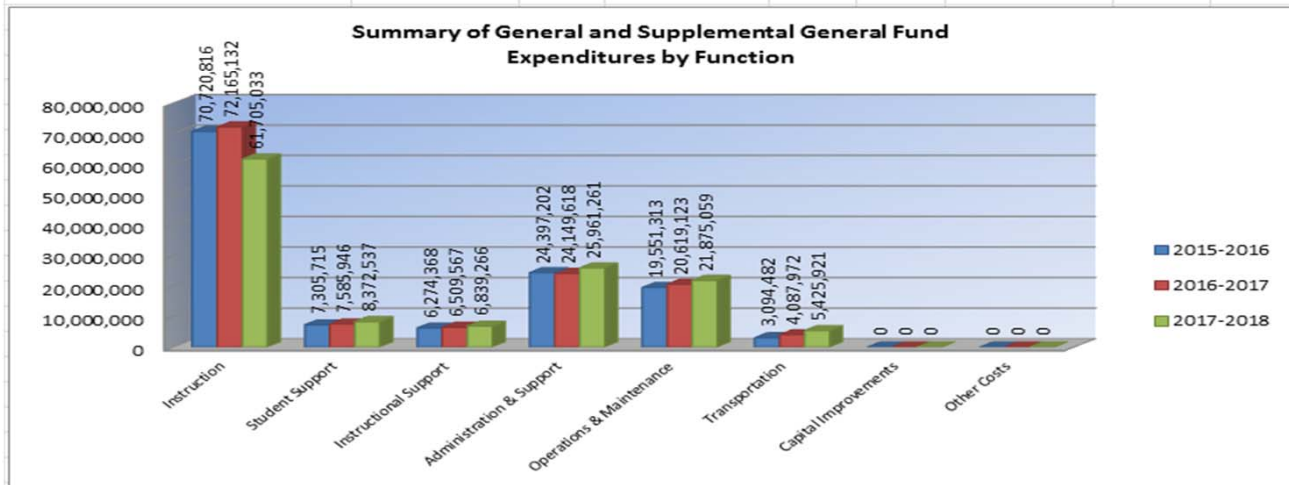
**Amount Per Pupil By Function (All Funds)**

\*\*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, 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, 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.

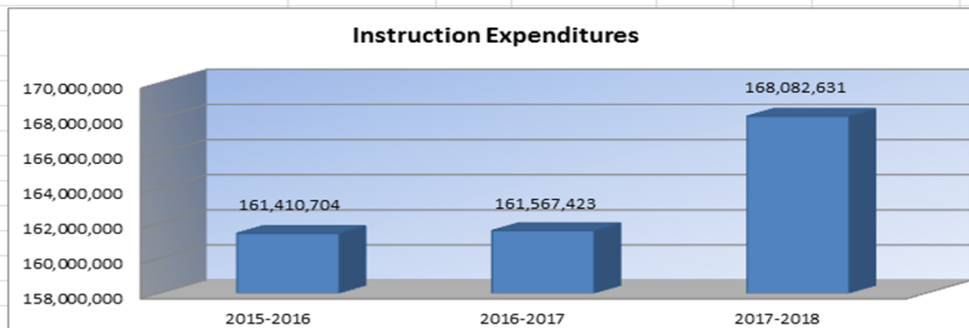
**Summary of General and Supplemental General Fund  
Expenditures by Function**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	70,720,816	54%	72,165,132	53%	2%	61,705,033	47%	-14%
Student Support	7,305,715	6%	7,585,946	6%	4%	8,372,537	6%	10%
Instructional Support	6,274,368	5%	6,509,567	5%	4%	6,839,266	5%	5%
Administration & Support	24,397,202	19%	24,149,618	18%	-1%	25,961,261	20%	8%
Operations & Maintenance	19,551,313	15%	20,619,123	15%	5%	21,875,059	17%	6%
Transportation	3,094,482	2%	4,087,972	3%	32%	5,425,921	4%	33%
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>131,343,896</b>	<b>100%</b>	<b>135,117,358</b>	<b>100%</b>	<b>3%</b>	<b>130,179,077</b>	<b>100%</b>	<b>-4%</b>
Amount per Pupil	\$4,963		\$5,179		4%	\$4,824		-7%

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#	512		
<b>Instruction Expenditures (1000)</b>					
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	55,885,541	52,381,644	-6%	52,018,691	-1%
Federal Funds	1,974,909	1,873,094	-5%	2,147,678	15%
Supplemental General	14,835,275	19,783,488	33%	9,686,342	-51%
At Risk (4yr Old)	280,594	304,606	9%	313,780	3%
At Risk (K-12)	38,047,333	37,179,379	-2%	45,853,446	23%
Bilingual Education	2,042,585	2,071,392	1%	2,212,753	7%
Virtual Education	0	0	0%	0	0%
Capital Outlay	1,965,178	2,149,011	9%	2,455,249	14%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	75,526	21,866	-71%	76,925	252%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	318,101	305,385	-4%	659,876	116%
Special Education	30,520,873	30,544,620	0%	32,625,804	7%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	2,987,896	2,964,608	-1%	2,982,610	1%
Gifts/Grants	1,035,076	1,035,444	0%	935,340	-10%
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	9,986,380	9,925,134	-1%	16,078,716	62%
Contingency Reserve	0	0	0%		
Text Book & Student Material	730,806	165,755	-77%		
Activity Fund	724,631	861,997	19%		
Bond and Interest #1	0	0	0%	0	0%
0	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>161,410,704</b>	<b>161,567,423</b>	<b>0%</b>	<b>168,047,210</b>	<b>4%</b>
Enrollment (FTE)*	26,464.1	26,088.8	-1%	26,986.8	3%
Amount per Pupil	6,099	6,193	2%	6,227	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	35,421	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>161,410,704</b>	<b>161,567,423</b>	<b>0%</b>	<b>168,082,631</b>	<b>4%</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.

\*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

## Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	167,331,021	11,066	167,319,955	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	63,097,534	4,235,680	0	0	0	0	58,861,854	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	351,280	0	0	0	0	351,280	0	0
Adult Supplemental Education	35,421	35,421	0	0	0	0	0	0
At Risk (K-12)	46,801,193	0	0	0	0	46,759,193	42,000	0
Bilingual Education	2,254,133	0	0	0	0	2,254,133	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	58,274,105	27,702,438	0	0	0	0	35,571,667	5,000,000
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	1,593,610	278,598	0	0	0	1,593,610	1,315,012	XXXXXXXXXX
Extraordinary School Program	81,232	337,657	0	0	0	0	73,500	329,925
Food Service	13,957,798	3,623,792	93,316	5,544,240	8,000	0	5,078,020	389,570
Professional Development	265,070	0	26,507	0	0	238,563	0	0
Parent Education Program	607,095	0	367,936	0	0	239,159	0	0
Summer School	759,315	914,843	0	0	0	0	479,000	634,528
Special Education	44,390,036	15,482,240	4,500	7,582,928	100,000	45,919,338	2,399,500	27,098,470
Career and Postsecondary Education	3,484,573	0	0	175,087	0	3,300,486	9,000	0
Special Liability Expense Fund	1,258,675	1,967,021	0	0	12,000	0	376,834	1,097,180
Special Reserve Fund	0	2,632,149	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	1,246,847	1,246,847	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	3,926,701	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	22,979,444	0	22,979,444	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	5,638,052	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	359,672	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	25,621,004	20,235,111	0	0	5,000	0	28,178,965	22,798,072
0	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	900,000	535,549	0	0	0	0	766,135	401,684
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	5,586,634	-57,688	XXXXXXXXXX	5,644,322	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	6,944,974	746,076	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	6,944,974	6,198,898	XXXXXXXXXX
SUBTOTAL	467,820,994	89,851,225	190,791,658	18,946,577	125,000	107,600,736	139,350,385	57,749,429
Less Transfers	107,600,736							
TOTAL Budget Expenditures	\$360,220,258							

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

	2015-2016	2016-2017	2017-2018
State Revenues	168,796,862	167,670,127	190,791,658
Federal Revenues	17,698,247	19,777,528	18,946,577
Local Revenues*	162,641,356	170,448,444	139,475,385
Total Revenues	349,136,465	357,896,099	349,213,620
Revenues Per Pupil	13,193	13,718	12,940

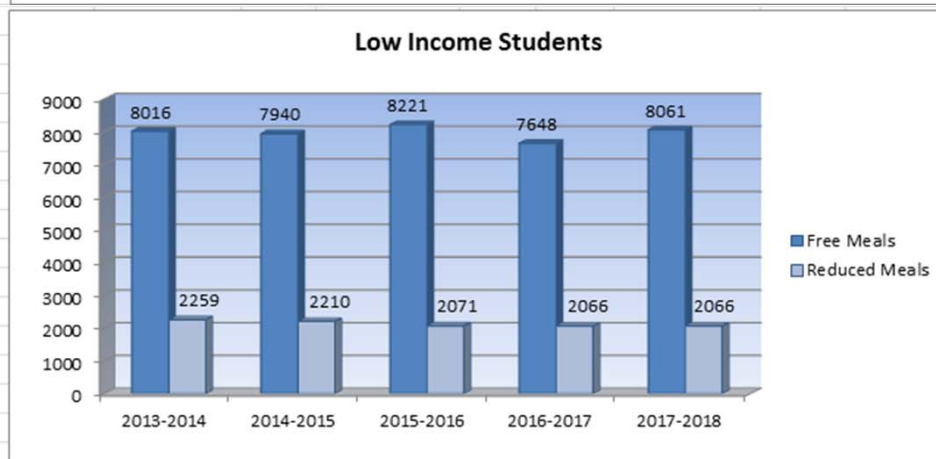
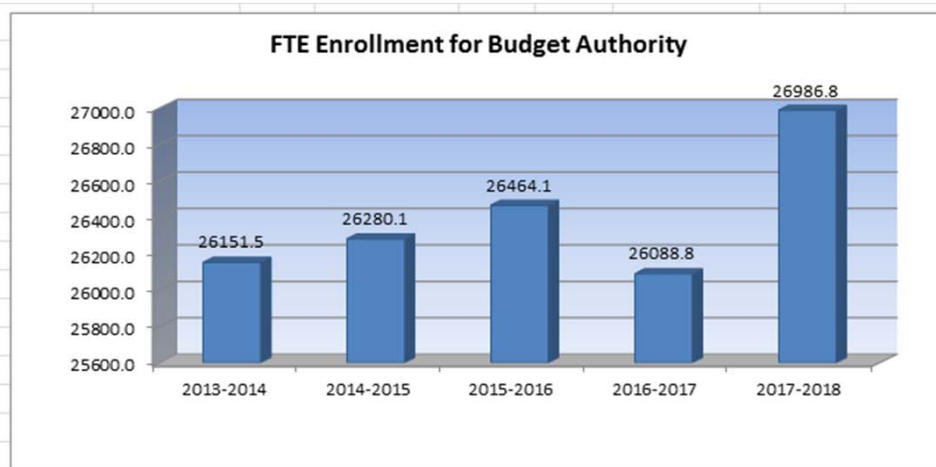
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

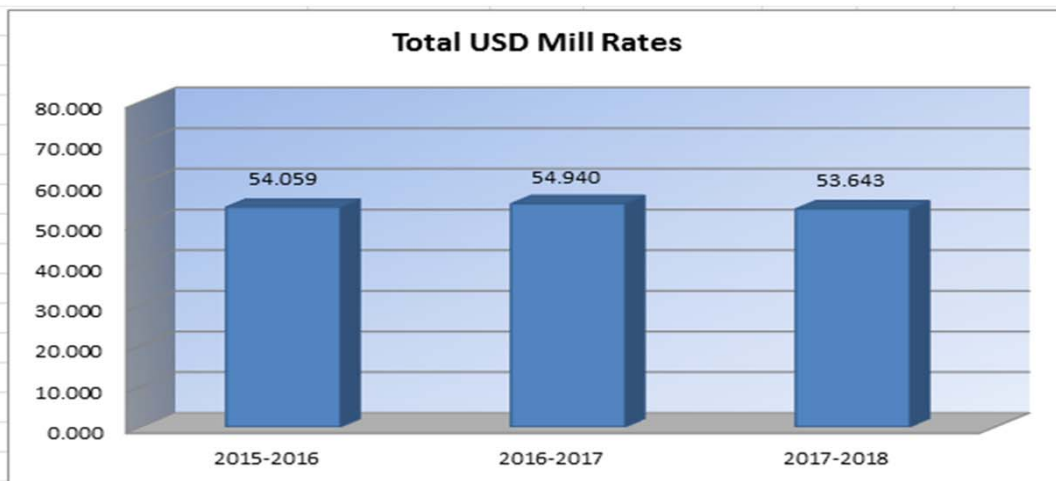
	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>% inc/ dec</b>	<b>2015-2016 Actual</b>	<b>% inc/ dec</b>	<b>2016-2017 Actual</b>	<b>% inc/ dec</b>	<b>2017-2018 Budget</b>	<b>% inc/ dec</b>
Enrollment (FTE)*	26,151.5	26,280.1	0%	26,464.1	1%	26,088.8	-1%	26,986.8	3%
Number of Students - Free Meals	8,016	7,940	-1%	8,221	4%	7,648	-7%	8,061	5%
Number of Students - Reduced Meals	2,259	2,210	-2%	2,071	-6%	2,066	0%	2,066	0%



\*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

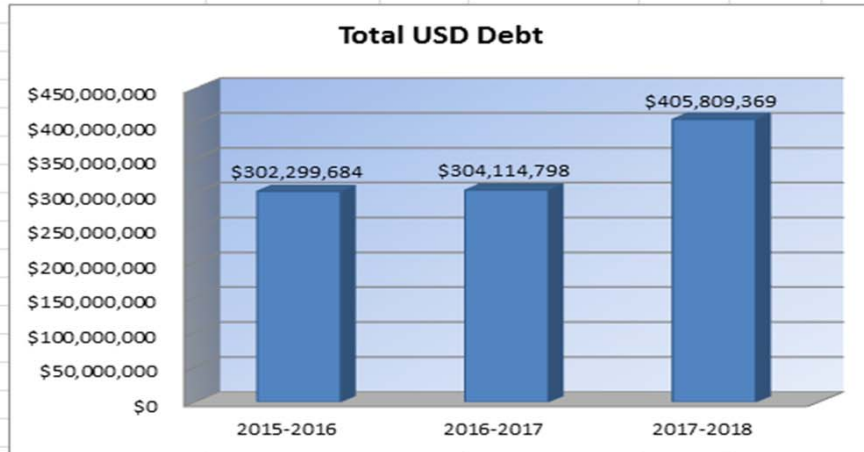
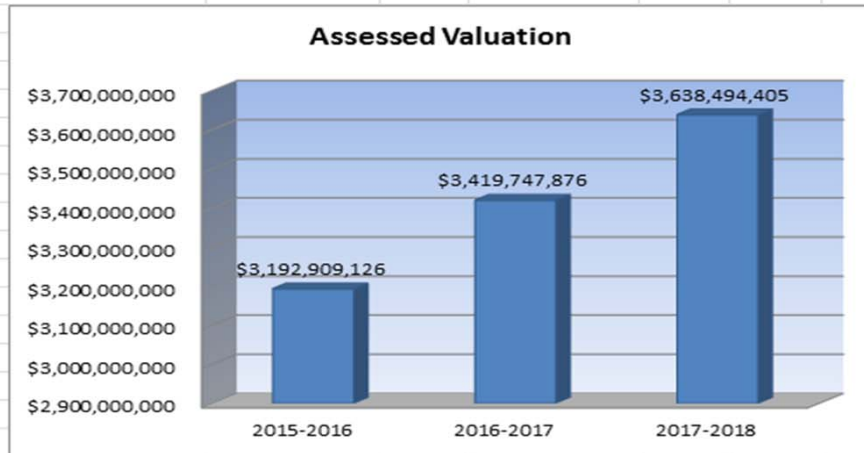
**Miscellaneous Information  
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	15.772	16.824	16.046
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.874	0.928	0.290
Cost of Living	1.755	1.750	1.548
Special Liability	0.104	0.000	0.104
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	7.445	7.438	7.434
0	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.109	0.000	0.221
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>54.059</b>	<b>54.940</b>	<b>53.643</b>
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
0	0.000	0.000	0.000
0	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



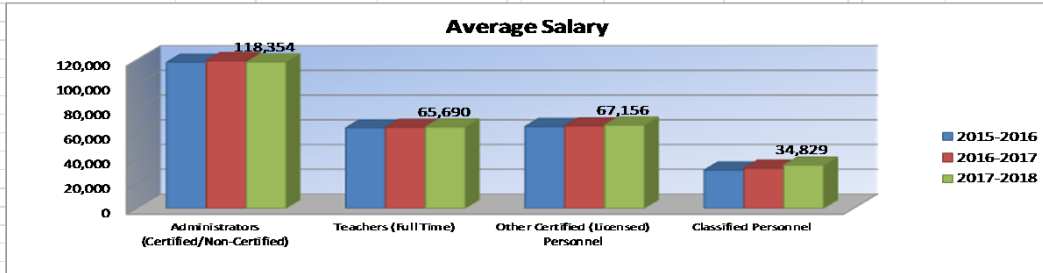
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$3,192,909,126	\$3,419,747,876	\$3,638,494,405
Bonded Indebtedness	302,299,684	304,114,798	405,809,369



USD# 512  
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	114.3	13,493,689	118,055	120.3	14,353,891	119,317	122.3	14,474,717	118,354
Teachers (Full Time)	1,729.5	112,381,321	64,979	1,728.8	113,220,474	65,491	1,746.8	114,746,995	65,690
Other Certified (Licensed) Personnel	261.9	17,294,707	66,036	277.1	18,457,256	66,609	282.6	18,978,159	67,156
Classified Personnel	1,249.8	38,510,652	30,813	1,200.0	38,815,319	32,346	1,201.7	41,854,154	34,829
Substitutes/Temporary Help	XXXXX	6,042,206	XXXXXXXXXX	XXXXX	6,166,153	XXXXXXXXXX	XXXXX	6,853,623	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