

# Budget at a Glance 2019-20



USD 501 - Topeka



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)

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**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	100,884,689	54%	100,400,603	53%	0%	119,229,968	53%	19%
Student Support Services	14,930,409	8%	16,681,411	9%	12%	19,091,503	8%	14%
Instructional Support Services	7,776,889	4%	7,233,486	4%	-7%	8,320,034	4%	15%
Administration & Support	22,746,856	12%	22,935,451	12%	1%	29,081,433	13%	27%
Operations & Maintenance	15,597,645	8%	17,628,808	9%	13%	19,581,387	9%	11%
Transportation	5,393,483	3%	6,175,320	3%	14%	7,072,554	3%	15%
Food Services	9,749,431	5%	8,403,759	4%	-14%	9,714,048	4%	16%
Capital Improvements	3,098,092	2%	3,425,546	2%	11%	4,577,688	2%	34%
Debt Services	7,665,225	4%	8,137,900	4%	6%	8,132,375	4%	0%
Other Costs	528,873	0%	166,310	0%	-69%	361,271	0%	117%
<b>Total Expenditures*</b>	<b>188,371,592</b>	<b>100%</b>	<b>191,188,594</b>	<b>100%</b>	<b>1%</b>	<b>225,162,261</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$14,403		\$14,795		3%	\$17,464		18%
<b>Current Expenditures**</b>	<b>171,161,688</b>	<b>100%</b>	<b>173,988,474</b>	<b>100%</b>	<b>2%</b>	<b>204,927,198</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$13,087		\$13,464		3%	\$15,895		18%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	99,113,385	53%	98,674,762	52%	-1%	116,854,968	52%	0%
Instruction*** (Current Expenditures)	99,113,385	58%	98,674,762	57%	-1%	116,854,968	57%	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.

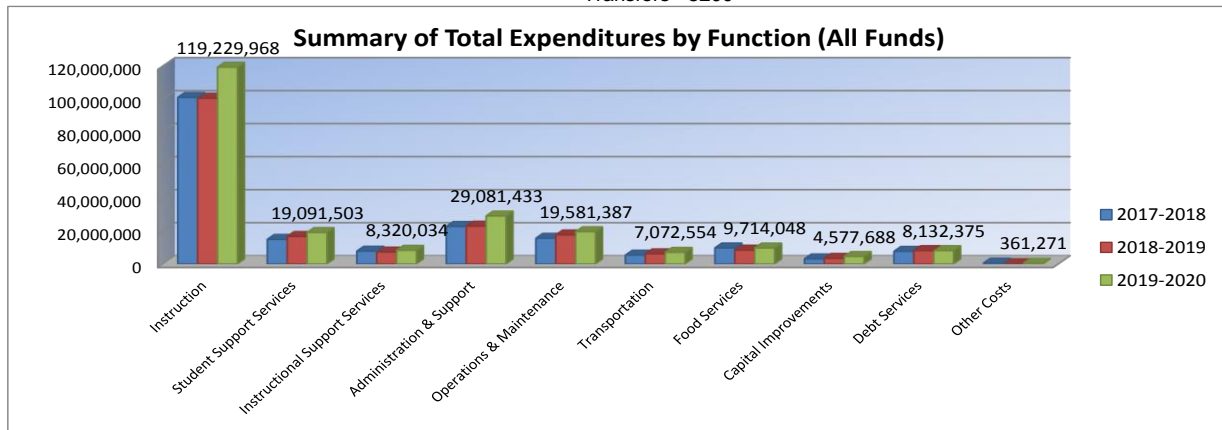
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

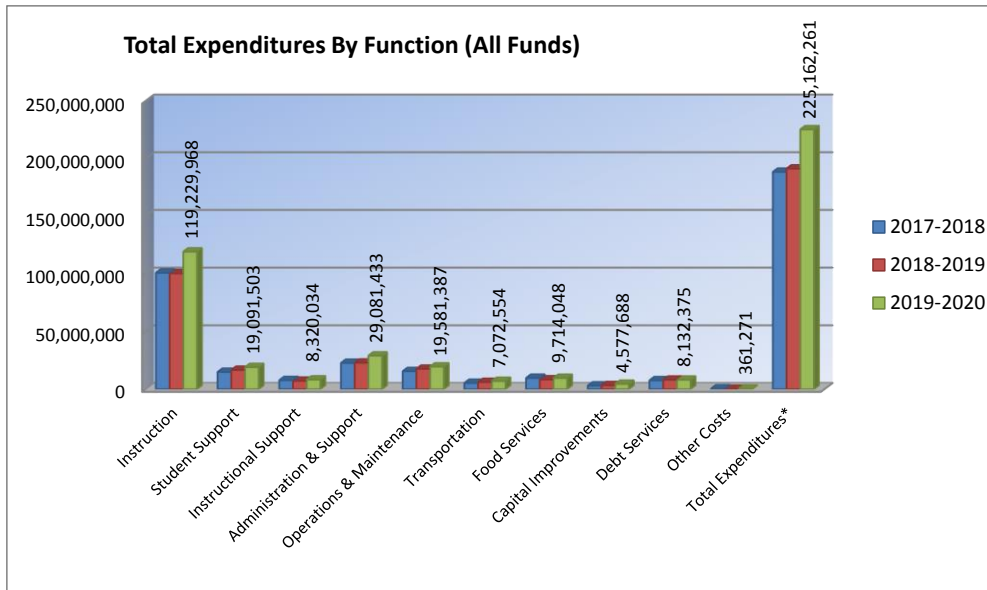
Further definition of what goes into each category:

- 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	100,884,689	100,400,603	119,229,968
Student Support	14,930,409	16,681,411	19,091,503
Instructional Support	7,776,889	7,233,486	8,320,034
Administration & Support	22,746,856	22,935,451	29,081,433
Operations & Maintenance	15,597,645	17,628,808	19,581,387
Transportation	5,393,483	6,175,320	7,072,554
Food Services	9,749,431	8,403,759	9,714,048
Capital Improvements	3,098,092	3,425,546	4,577,688
Debt Services	7,665,225	8,137,900	8,132,375
Other Costs	528,873	166,310	361,271
<b>Total Expenditures*</b>	<b>188,371,592</b>	<b>191,188,594</b>	<b>225,162,261</b>

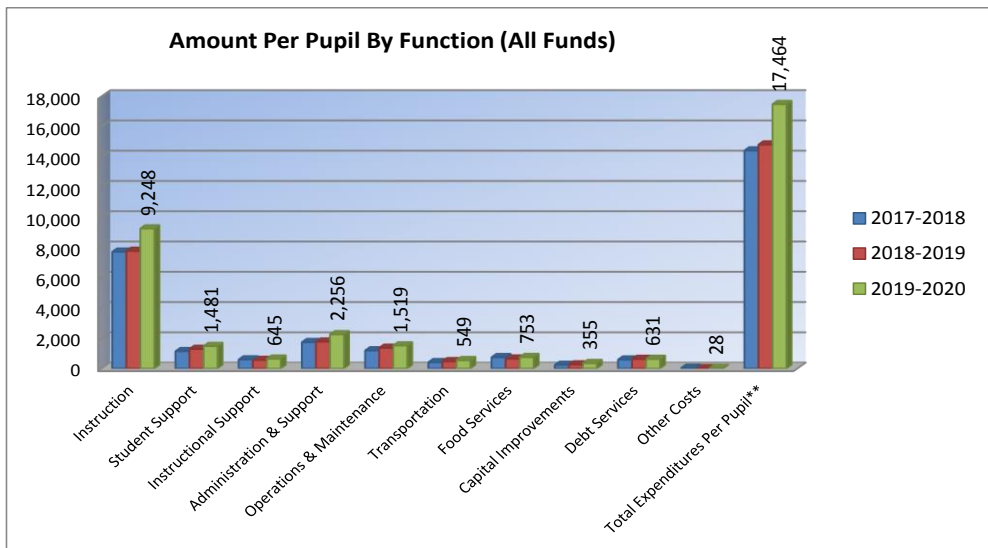


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	7,714	7,769	9,248
Student Support	1,142	1,291	1,481
Instructional Support	595	560	645
Administration & Support	1,739	1,775	2,256
Operations & Maintenance	1,193	1,364	1,519
Transportation	412	478	549
Food Services	745	650	753
Capital Improvements	237	265	355
Debt Services	586	630	631
Other Costs	40	13	28
<b>Total Expenditures Per Pupil**</b>	<b>14,403</b>	<b>14,795</b>	<b>17,464</b>
Enrollment (FTE)*	13,078.9	12,922.5	12,892.6

\*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.

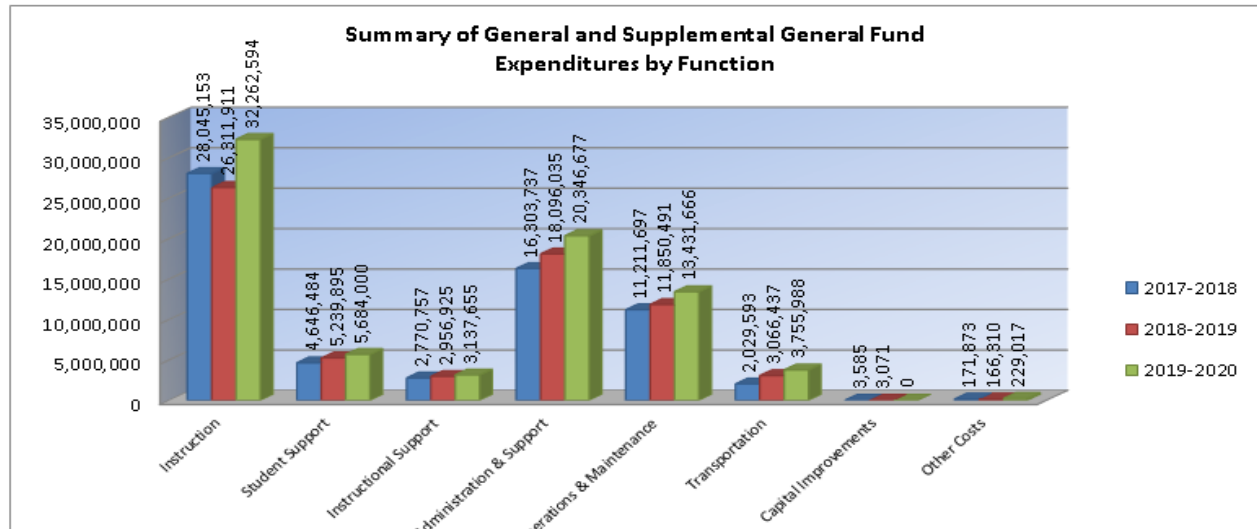


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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**

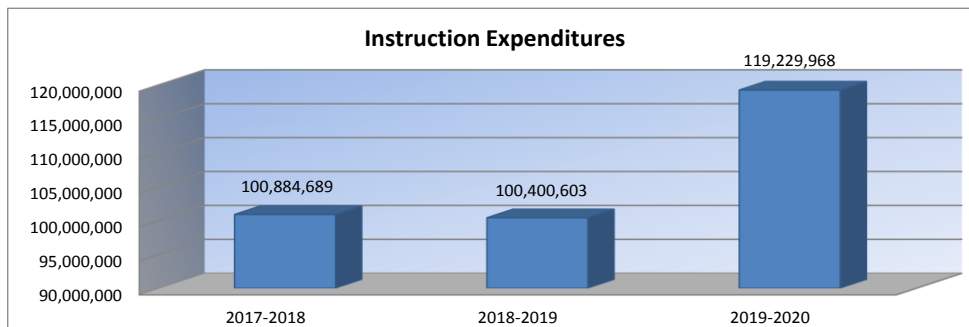
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	28,045,153	43%	26,311,911	39%	-6%	32,262,594	41%	23%
Student Support	4,646,484	7%	5,239,895	8%	13%	5,684,000	7%	8%
Instructional Support	2,770,757	4%	2,956,925	4%	7%	3,137,655	4%	6%
Administration & Support	16,303,737	25%	18,096,035	27%	11%	20,346,677	26%	12%
Operations & Maintenance	11,211,697	17%	11,850,491	18%	6%	13,431,666	17%	13%
Transportation	2,029,593	3%	3,066,437	5%	51%	3,755,988	5%	22%
Capital Improvements	3,585	0%	3,071	0%	-14%	0	0%	-100%
Other Costs	171,873	0%	166,310	0%	-3%	229,017	0%	38%
<b>Total Expenditures</b>	<b>65,182,879</b>	<b>100%</b>	<b>67,691,075</b>	<b>100%</b>	<b>4%</b>	<b>78,847,597</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$4,984		\$5,238		5%	\$6,116		17%

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	26,088,186	24,532,766	-6%	28,677,239	17%
Federal Funds	9,668,082	8,088,284	-16%	8,104,069	0%
Supplemental General	1,956,967	1,779,145	-9%	3,585,355	102%
Preschool-Aged At-Risk	1,090,336	1,163,462	7%	1,419,784	22%
At Risk (K-12)	21,616,344	25,951,038	20%	27,860,414	7%
Bilingual Education	3,089,684	3,268,935	6%	4,004,890	23%
Virtual Education	57,521	67,325	17%	380,154	465%
Capital Outlay	1,771,304	1,725,841	-3%	2,375,000	38%
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	26,444	28,018	6%	228,208	715%
Special Education	22,509,565	24,594,418	9%	27,029,901	10%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	1,844,932	2,384,709	29%	2,990,426	25%
Gifts/Grants	829,360	1,037,814	25%	927,688	-11%
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	8,126,884	4,386,231	-46%	11,566,987	164%
Contingency Reserve	0	0	0%		
Text Book & Student Material	1,717,779	943,342	-45%		
Activity Fund	436,753	444,374	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%
<b>SUBTOTAL</b>	100,830,141	100,395,702	0%	119,150,115	19%
Enrollment (FTE)*	13,078.9	12,922.5	-1%	12,892.6	0%
Amount per Pupil	7,709	7,769	1%	9,242	19%
Adult Education	54,548	4,901	-91%	79,853	1529%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	100,884,689	100,400,603	0%	119,229,968	19%



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		
						Transfers	Other	
General	104,232,511	0	104,232,511	0	0	0	0	XXXXXXXXXX
Supplemental General	35,045,000	0	21,941,675			0	13,103,325	XXXXXXXXXX
Adult Education	79,853	79,853	0	0	0	0	0	0
At Risk (4yr Old)	1,419,784	659,784				760,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	28,357,111	3,711,026				24,646,085	0	0
Bilingual Education	4,929,375	923,820				4,005,555	0	0
Virtual Education	380,154	380,154				0	0	0
Capital Outlay	12,102,688	5,109,153	2,278,849	0	500,000	0	4,214,686	0
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0				0	0	0
Food Service	9,696,049	1,382,208	65,882	7,061,263	15,000	0	1,171,696	0
Professional Development	578,124	274,999	43,125	0	0	260,000	0	0
Parent Education Program	939,905	418,539	521,366	0	0	0	0	0
Summer School	264,422	264,422				0	0	0
Special Education	40,647,450	5,857,669	0	5,891,507	0	28,898,274	0	0
Career and Postsecondary Education	3,629,532	1,756,192	13,340	0	0	1,860,000	0	0
Special Liability Expense Fund	360,804	248,171			2,500	0	125,682	15,549
Special Reserve Fund		6,469,717						XXXXXXXXXX
Gifts and Grants	3,047,868	356,097	865,178				1,583,613	0
Textbook & Student Materials Revolving		2,029,457						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	18,192,779	0	18,192,779			0		XXXXXXXXXX
Contingency Reserve		3,225,000						XXXXXXXXXX
Activity Funds		395,974						XXXXXXXXXX
Bond and Interest #1	8,132,375	7,229,557	4,798,101	0	155,000		3,285,036	7,335,319
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					0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	13,557,791	1,053,838	XXXXXXXXXX	12,503,953	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>285,593,575</b>	<b>41,825,630</b>	<b>152,952,806</b>	<b>25,456,723</b>	<b>672,500</b>	<b>60,429,914</b>	<b>23,484,038</b>	<b>7,350,868</b>
Less Transfers	60,429,914							
<b>TOTAL Budget Expenditures</b>	<b>\$225,163,661</b>							

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

	2017-2018	2018-2019	2019-2020
State Revenues	136,534,035	134,710,884	152,952,806
Federal Revenues	25,829,251	26,752,954	25,456,723
Local Revenues*	27,599,134	27,415,307	24,156,538
<b>Total Revenues</b>	<b>189,962,420</b>	<b>188,879,145</b>	<b>202,566,067</b>
Revenues Per Pupil	14,524	14,616	15,712

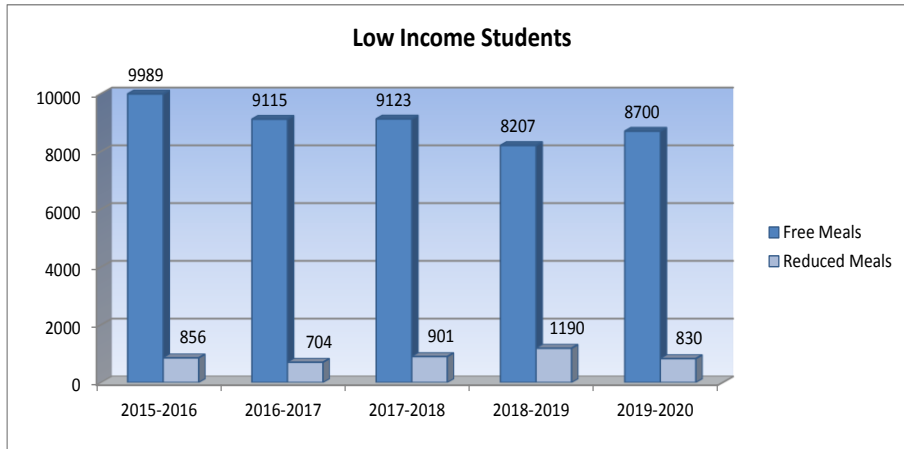
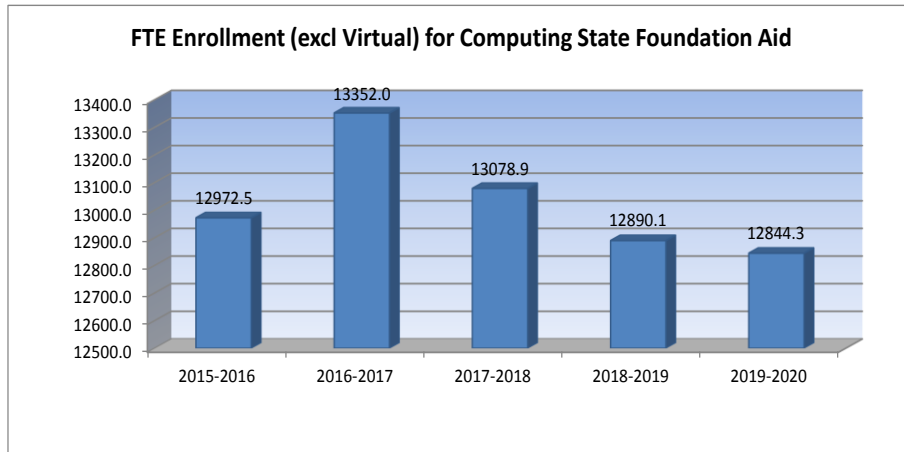
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

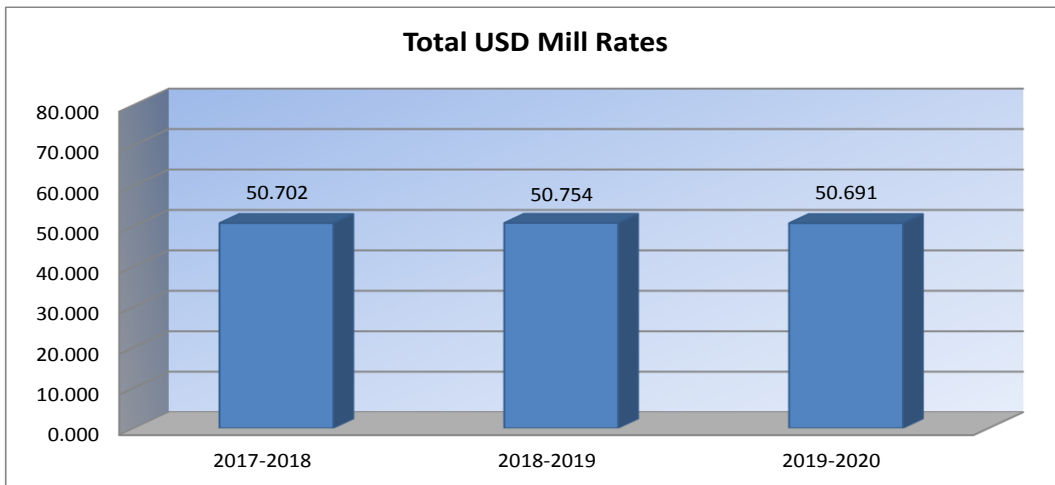
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	12,972.5	13,352.0	3%	13,078.9	-2%	12,890.1	-1%	12,844.3	0%
Number of Students - Free Meals	9,989	9,115	-9%	9,123	0%	8,207	-10%	8,700	6%
Number of Students - Reduced Meals	856	704	-18%	901	28%	1,190	32%	830	-30%



\*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.

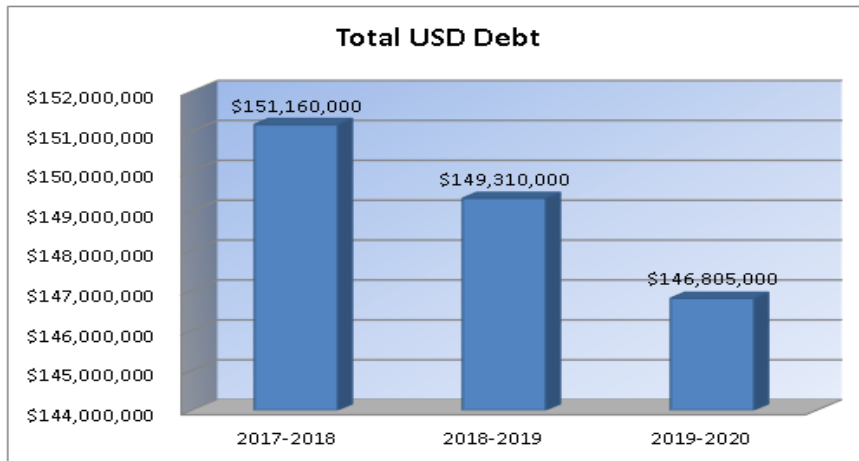
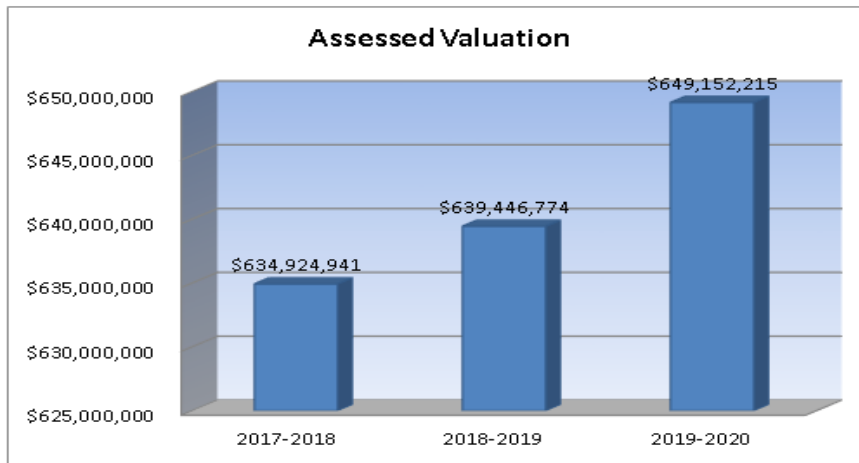
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.609	17.738	19.949
Adult Education	0.000	0.000	0.000
Capital Outlay	7.858	6.974	5.950
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.240	0.214	0.177
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	5.995	5.828	4.615
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>50.702</b>	<b>50.754</b>	<b>50.691</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
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



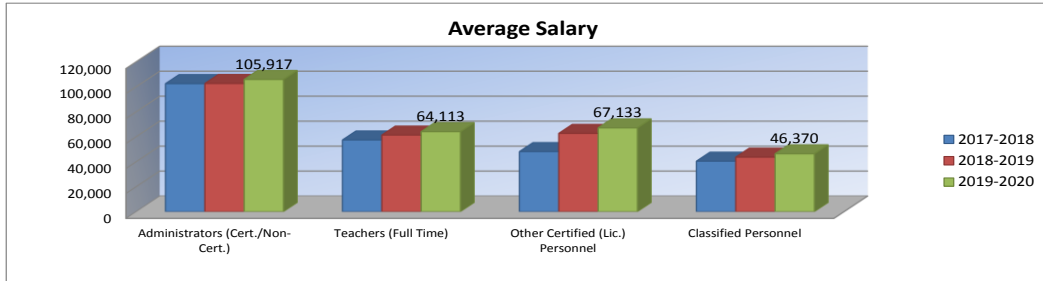
**Other Information**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$634,924,941	\$639,446,774	\$649,152,215
Bonded Indebtedness	151,160,000	149,310,000	146,805,000



USD# 501  
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)	73.0	7,486,256	102,551	88.0	9,035,240	102,673	89.0	9,426,640	105,917
Teachers (Full Time)	1,164.4	66,900,059	57,455	1,130.3	69,347,560	61,353	1,131.0	72,512,316	64,113
Other Certified (Licensed) Personnel	168.3	8,099,696	48,127	186.3	11,682,942	62,710	188.0	12,620,932	67,133
Classified Personnel	816.0	33,013,022	40,457	833.2	36,386,281	43,671	835.0	38,719,325	46,370
Substitutes/Temporary Help	XXXXX	1,568,564	XXXXXXXXXX	XXXXX	1,612,558	XXXXXXXXXX	XXXXXX	1,662,558	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