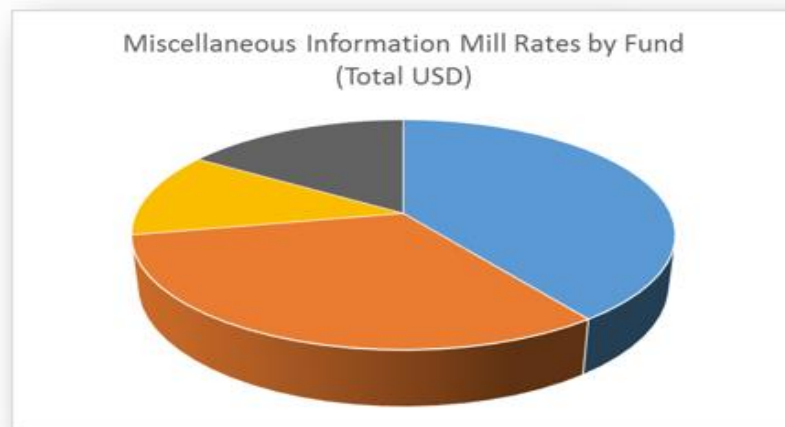
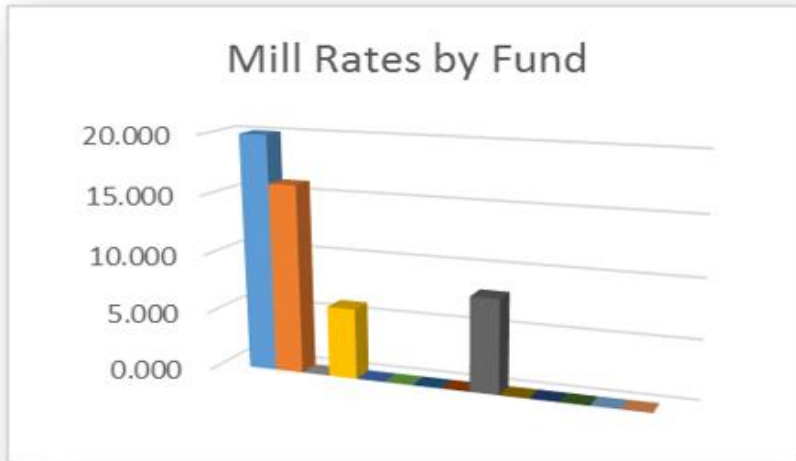


# BUDGET AT A GLANCE

2016-17



USD 266 - Maize



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)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	39,873,829	56%	39,477,104	56%	-1%	45,075,031	57%	14%
Student Support Services	1,797,658	3%	1,577,322	2%	-12%	1,635,906	2%	4%
Instructional Support Services	1,407,052	2%	1,369,721	2%	-3%	1,310,986	2%	-4%
Administration & Support	5,456,683	8%	5,281,875	8%	-3%	5,377,607	7%	2%
Operations & Maintenance	5,260,412	7%	5,167,664	7%	-2%	5,467,633	7%	6%
Transportation	3,053,895	4%	3,169,575	5%	4%	3,370,280	4%	6%
Food Services	2,350,613	3%	2,312,454	3%	-2%	2,654,243	3%	15%
Capital Improvements	1,863,125	3%	565,420	1%	-70%	1,139,212	1%	101%
Debt Services	9,602,644	14%	11,350,318	16%	18%	13,731,054	17%	21%
Other Costs	0	0%	0	0%	0%	8,000	0%	0%
<b>Total Expenditures*</b>	<b>70,665,911</b>	<b>100%</b>	<b>70,271,453</b>	<b>100%</b>	<b>-1%</b>	<b>79,769,952</b>	<b>100%</b>	<b>14%</b>
Amount per Pupil	\$10,327		\$10,217		-1%	\$11,476		12%
<b>Current Expenditures**</b>	<b>58,672,755</b>	<b>100%</b>	<b>57,425,814</b>	<b>100%</b>	<b>-2%</b>	<b>60,725,598</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$8,574		\$8,350		-3%	\$8,736		5%

### Percent of Expenditures

Instruction*** (Total Expenditures)	39,770,488	56%	39,343,951	56%	0%	41,598,031	52%	-4%
Instruction*** (Current Expenditures)	39,770,488	68%	39,343,951	69%	1%	41,598,031	69%	0%

\* 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

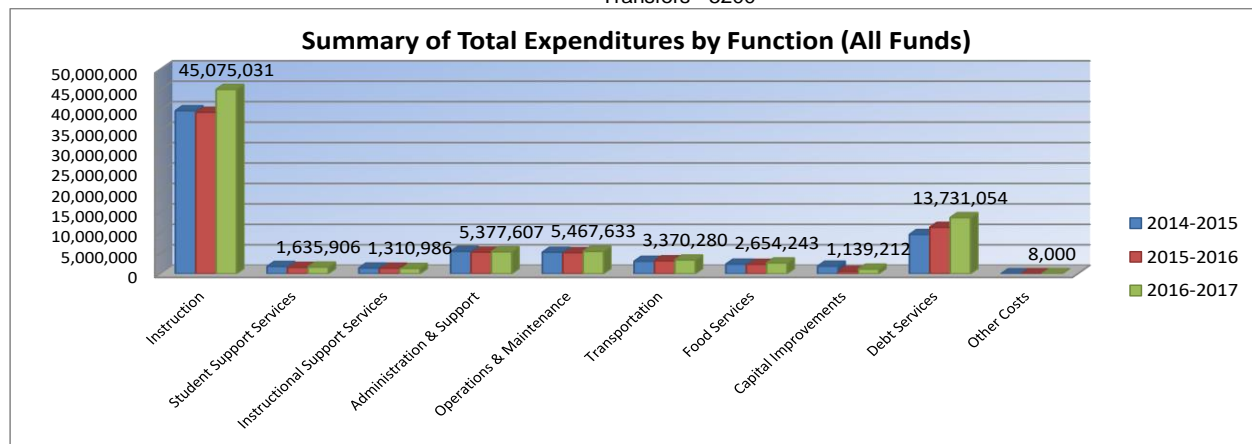
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

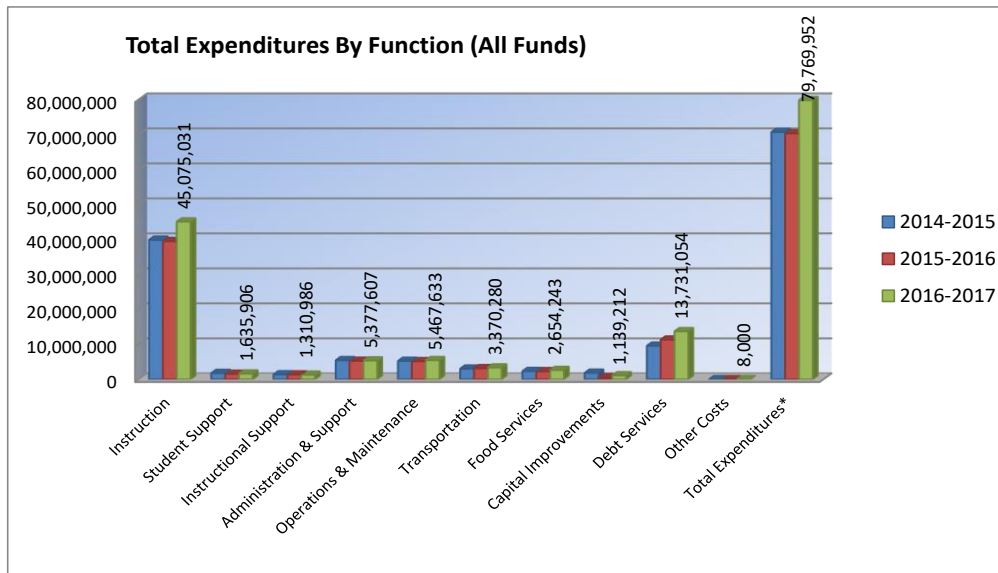
Debt Services - 5100

Transfers - 5200



**Total Expenditures By Function (All Funds)**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	39,873,829	39,477,104	45,075,031
Student Support	1,797,658	1,577,322	1,635,906
Instructional Support	1,407,052	1,369,721	1,310,986
Administration & Support	5,456,683	5,281,875	5,377,607
Operations & Maintenance	5,260,412	5,167,664	5,467,633
Transportation	3,053,895	3,169,575	3,370,280
Food Services	2,350,613	2,312,454	2,654,243
Capital Improvements	1,863,125	565,420	1,139,212
Debt Services	9,602,644	11,350,318	13,731,054
Other Costs	0	0	8,000
<b>Total Expenditures*</b>	<b>70,665,911</b>	<b>70,271,453</b>	<b>79,769,952</b>

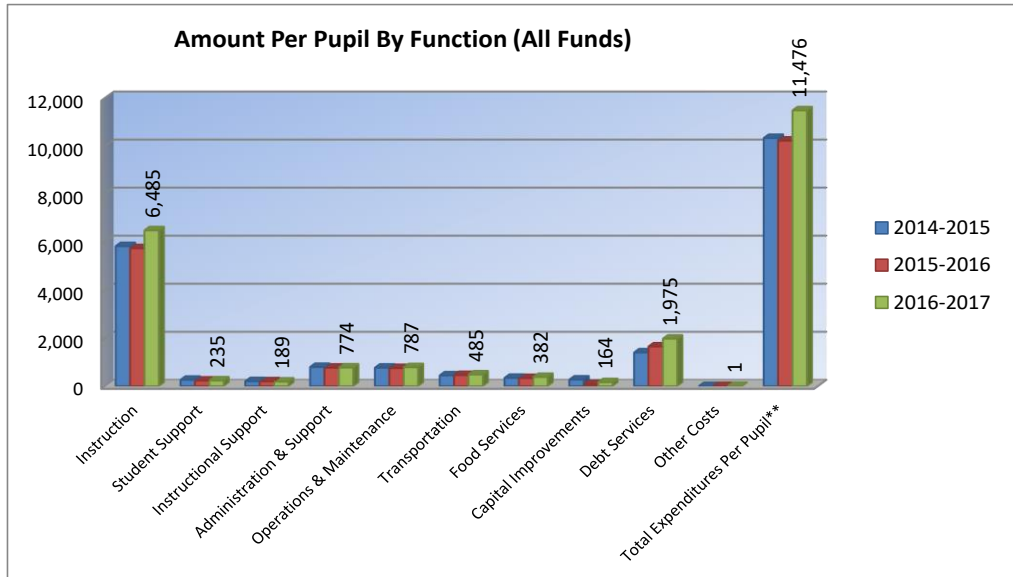


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	5,827	5,740	6,485
Student Support	263	229	235
Instructional Support	206	199	189
Administration & Support	797	768	774
Operations & Maintenance	769	751	787
Transportation	446	461	485
Food Services	344	336	382
Capital Improvements	272	82	164
Debt Services	1,403	1,650	1,975
Other Costs	0	0	1
<b>Total Expenditures Per Pupil**</b>	<b>10,327</b>	<b>10,217</b>	<b>11,476</b>
Enrollment (FTE)*	6,843.1	6,877.7	6,951.0

\*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.

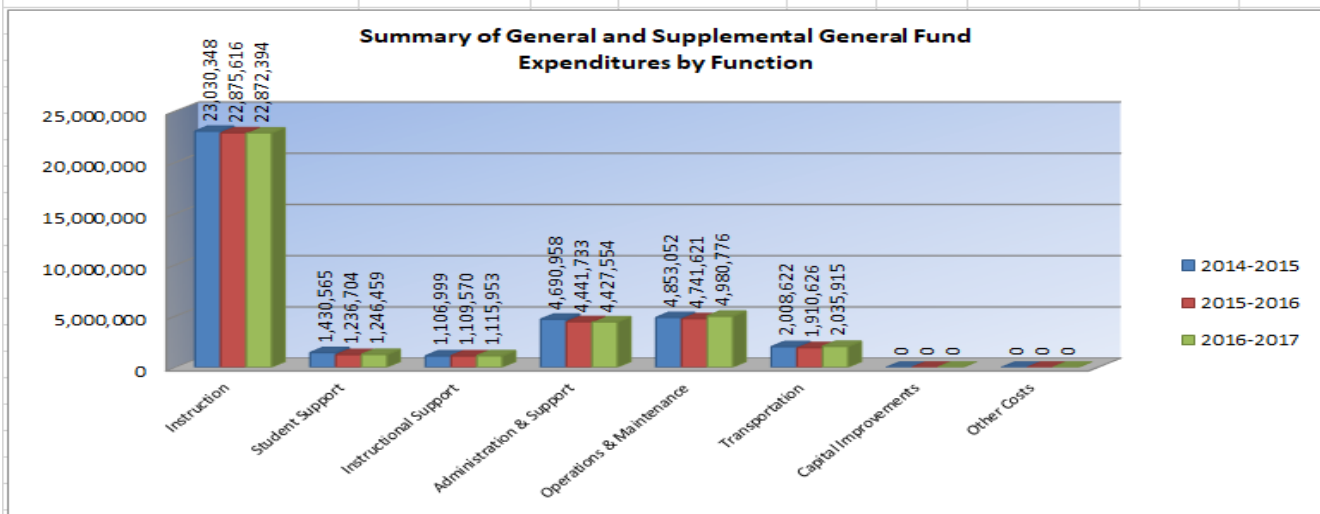


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

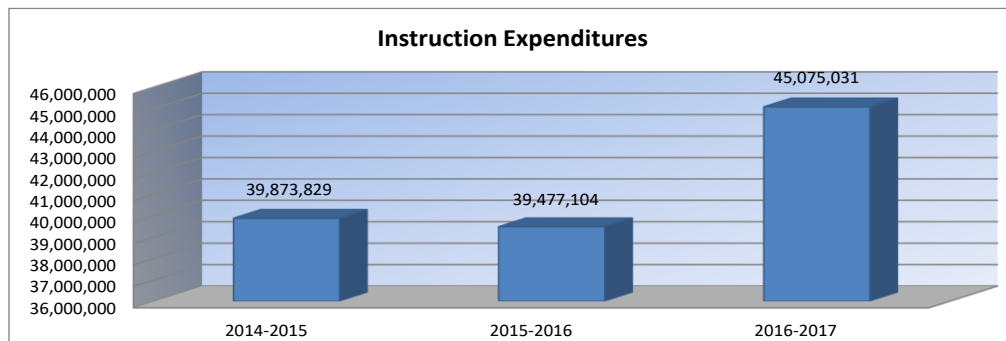
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	23,030,348	62%	22,875,616	63%	-1%	22,872,394	62%	0%
Student Support	1,430,565	4%	1,236,704	3%	-14%	1,246,459	3%	1%
Instructional Support	1,106,999	3%	1,109,570	3%	0%	1,115,953	3%	1%
Administration & Support	4,690,958	13%	4,441,733	12%	-5%	4,427,554	12%	0%
Operations & Maintenance	4,853,052	13%	4,741,621	13%	-2%	4,980,776	14%	5%
Transportation	2,008,622	5%	1,910,626	5%	-5%	2,035,915	6%	7%
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>37,120,544</b>	<b>100%</b>	<b>36,315,870</b>	<b>100%</b>	<b>-2%</b>	<b>36,679,051</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$5,425		\$5,280		-3%	\$5,277		0%

*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)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	10,527,888		10,373,156	-1%		10,369,934	0%
Federal Funds	574,294		559,952	-2%		588,993	5%
Supplemental General	12,502,460		12,502,460	0%		12,502,460	0%
At Risk (4yr Old)	64,260		65,395	2%		71,060	9%
At Risk (K-12)	1,945,901		1,826,963	-6%		2,042,550	12%
Bilingual Education	179,860		184,732	3%		235,060	27%
Virtual Education	1,197,432		1,271,737	6%		1,474,474	16%
Capital Outlay	103,341		133,153	29%		3,477,000	2511%
Driver Education	44,551		59,925	35%		69,955	17%
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%		25,000	0%
Special Education	8,717,759		8,980,760	3%		9,988,129	11%
Cost of Living	0		0	0%		0	0%
Vocational Education	908,052		910,870	0%		1,145,600	26%
Gifts/Grants	97,508		164,092	68%		306,062	87%
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	2,329,525		1,993,630	-14%		2,778,754	39%
Contingency Reserve	0		0	0%			
Text Book & Student Material	475,323		223,501	-53%			
Activity Fund	205,675		226,778	10%			
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>	<b>39,873,829</b>		<b>39,477,104</b>	<b>-1%</b>		<b>45,075,031</b>	<b>14%</b>
Enrollment (FTE)*	6,843.1		6,877.7	1%		6,951.0	1%
Amount per Pupil	5,827		5,740	-1%		6,485	13%
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%
<b>TOTAL</b>	<b>39,873,829</b>		<b>39,477,104</b>	<b>-1%</b>		<b>45,075,031</b>	<b>14%</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.

\* 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.

## 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					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local	Other	
General	42,607,096	0	42,607,096	0	0	0	0	0
Supplemental General	12,502,460	434,292	6,685,065				5,383,103	XXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXX	0	0	0
At Risk (4yr Old)	71,060	0		0	XXXXXXXXXX	66,060	5,000	0
Adult Supplemental Education	0	0		0	XXXXXXXXXX	0	0	0
At Risk (K-12)	2,128,075	0		0	XXXXXXXXXX	1,578,075	550,000	0
Bilingual Education	235,060	0		0	XXXXXXXXXX	185,060	50,000	0
Virtual Education	1,830,765	227,785			200,000	1,550,000	85,000	232,020
Capital Outlay	5,313,300	11,616,404		0	55,000	0	3,791,601	11,530,929
Driver Training	105,455	102,214	20,250	0	XXXXXXXXXX	0	60,000	77,009
Declining Enrollment	0	0				0	0	XXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXX	0	0	0
Food Service	2,811,100	763,683	30,080	899,960	200,000	0	1,666,000	748,623
Professional Development	100,000	0		0	XXXXXXXXXX	92,000	8,000	0
Parent Education Program	209,424	0	120,000	0	XXXXXXXXXX	74,424	15,000	0
Summer School	25,000	0		0	XXXXXXXXXX	0	25,000	0
Special Education	10,471,899	2,300,000	0	0	XXXXXXXXXX	10,171,899	300,000	2,300,000
Vocational Education	1,170,600	119,801	6,555	0	XXXXXXXXXX	832,045	272,000	59,801
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXX
Gifts and Grants	306,062	675,221					304,133	673,292
Textbook & Student Materials Revolving		1,230,916						XXXXXXX
School Retirement	0	0			XXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXX
KPERS Special Retirement Contribution	3,880,942	0				3,880,942		XXXXXXX
Contingency Reserve		2,876,249						XXXXXXX
Activity Funds		52,714						XXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0			0
Bond and Interest #2	13,731,054	14,964,347	5,903,923	0	0		8,751,858	15,889,074
No Fund Warrant	0	0					0	0
Special Assessment	52,912	52912					0	0
Temporary Note	0	0			XXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	648,193	-1,807	XXXXXXXXXX	650,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXX
SUBTOTAL	98,200,457	35,414,731	55,372,969	1,549,960	455,000	18,430,505	21,266,695	31,510,748
Less Transfers	18,430,505							
TOTAL Budget Expenditures	\$79,769,952							

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

	2014-2015	2015-2016	2016-2017
State Revenues	52,233,848	52,755,316	55,372,969
Federal Revenues	1,602,115	1,652,119	1,549,960
Local Revenues*	22,644,950	22,443,067	21,721,695
Total Revenues	76,480,913	76,850,502	78,644,624
Revenues Per Pupil	11,176	11,174	11,314

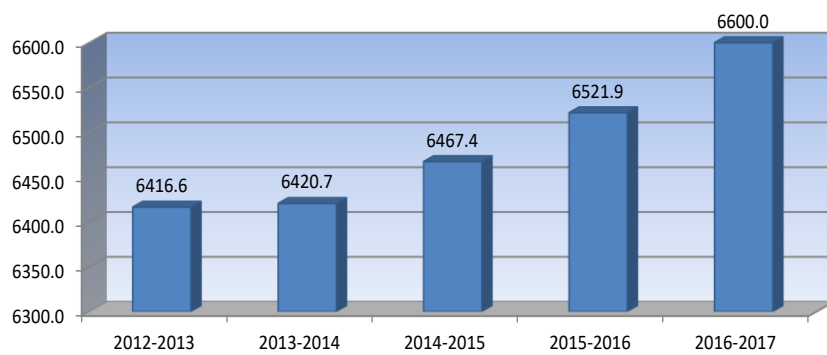
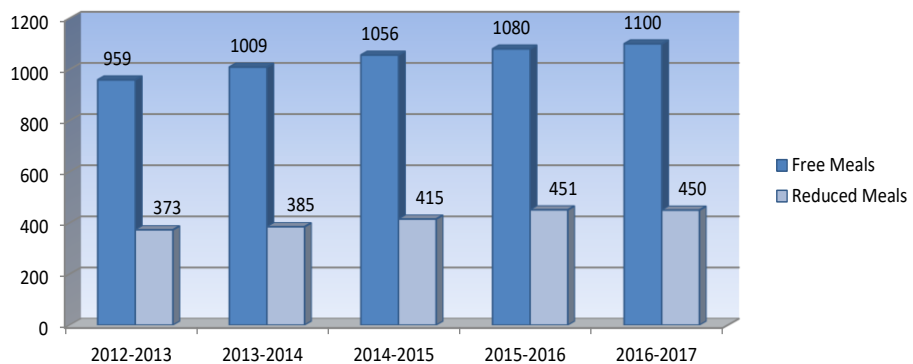
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

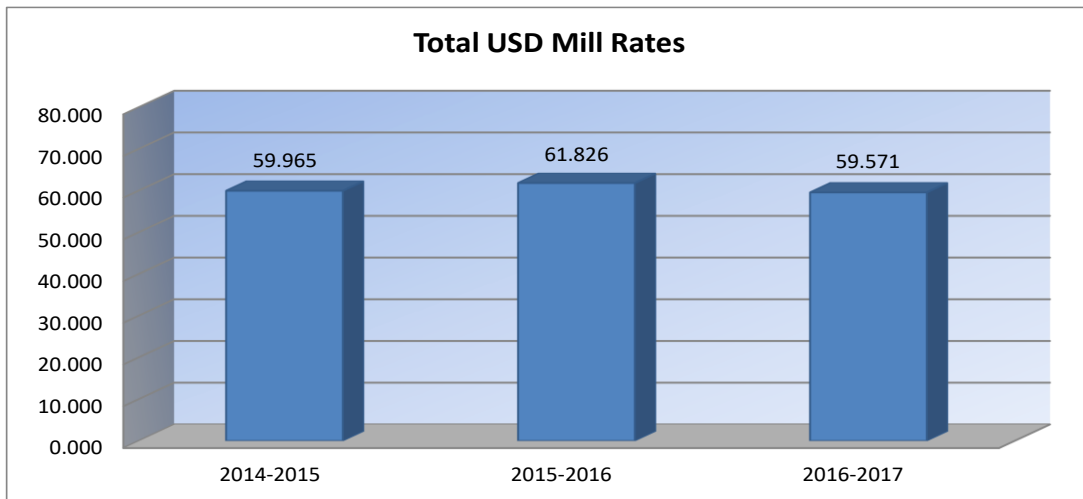
	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>% inc/ dec</b>	<b>2014-2015 Actual</b>	<b>% inc/ dec</b>	<b>2015-2016 Actual</b>	<b>% inc/ dec</b>	<b>2016-2017 Budget</b>	<b>% inc/ dec</b>
Enrollment (FTE)*	6,416.6	6,420.7	0%	6,467.4	1%	6,521.9	1%	6,600.0	1%
Number of Students - Free Meals	959	1,009	5%	1,056	5%	1,080	2%	1,100	2%
Number of Students - Reduced Meals	373	385	3%	415	8%	451	9%	450	0%

**FTE Enrollment for Budget Authority****Low Income Students**

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

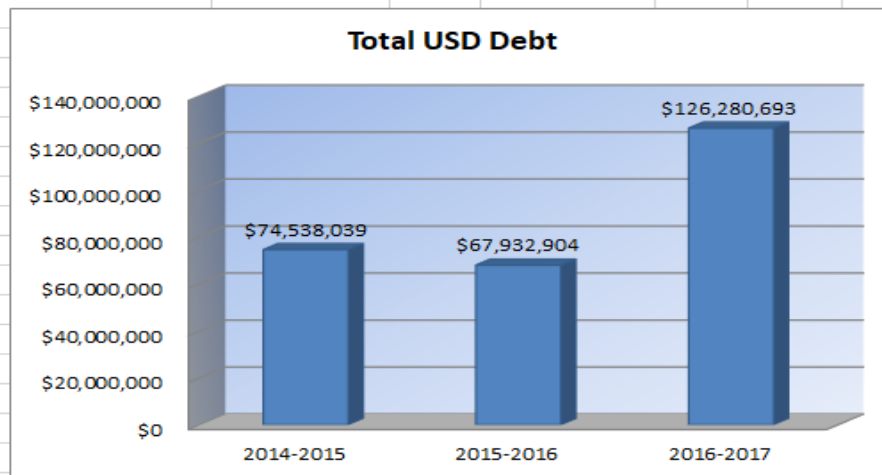
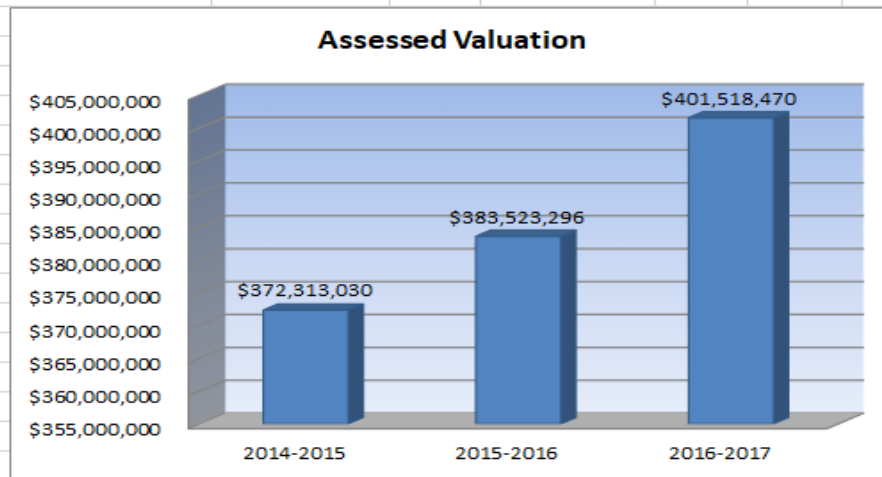
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
General	20.000	20.000	20.000
Supplemental General	12.225	14.081	12.124
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	0.000	0.000	0.000
Bond and Interest #2	19.740	19.745	19.447
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>59.965</b>	<b>61.826</b>	<b>59.571</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	1.000	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>



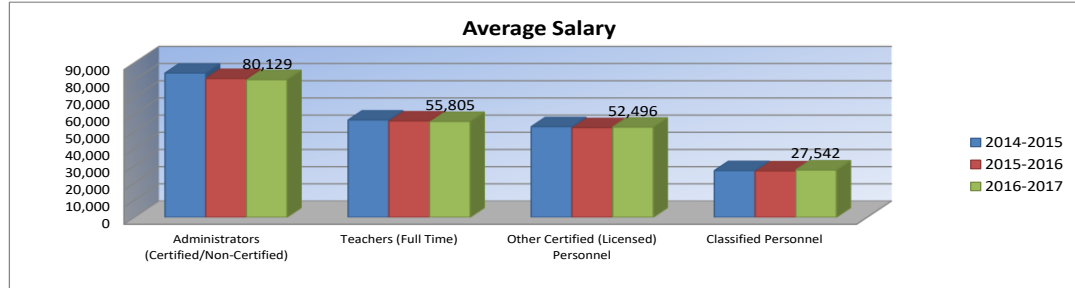
**Other Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
Assessed Valuation	\$372,313,030	\$383,523,296	\$401,518,470
Bonded Indebtedness	74,538,039	67,932,904	126,280,693



USD# 266  
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)	41.0	3,441,498	83,939	41.0	3,311,333	80,764	41.0	3,285,302	80,129
Teachers (Full Time)	377.4	21,368,728	56,621	370.9	20,793,792	56,063	373.6	20,848,659	55,805
Other Certified (Licensed) Personnel	32.0	1,687,459	52,733	29.0	1,512,875	52,168	29.0	1,522,376	52,496
Classified Personnel	220.3	5,989,301	27,187	211.8	5,719,456	27,004	206.0	5,673,735	27,542
Substitutes/Temporary Help	XXXXX	1,168,767	XXXXXXX	XXXXX	1,146,391	XXXXXXX	XXXXX	1,146,391	XXXXXXX



## 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