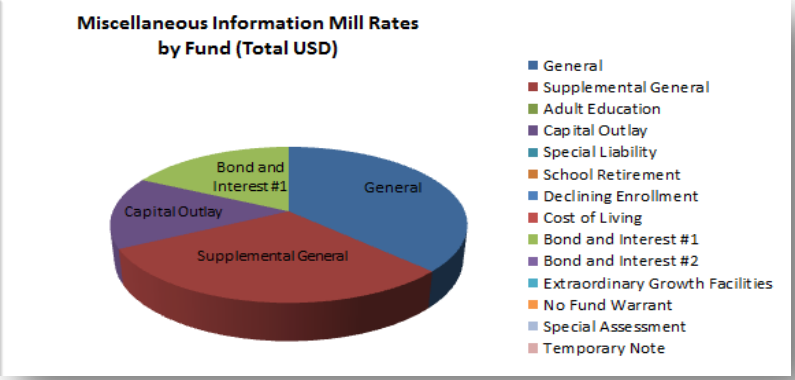
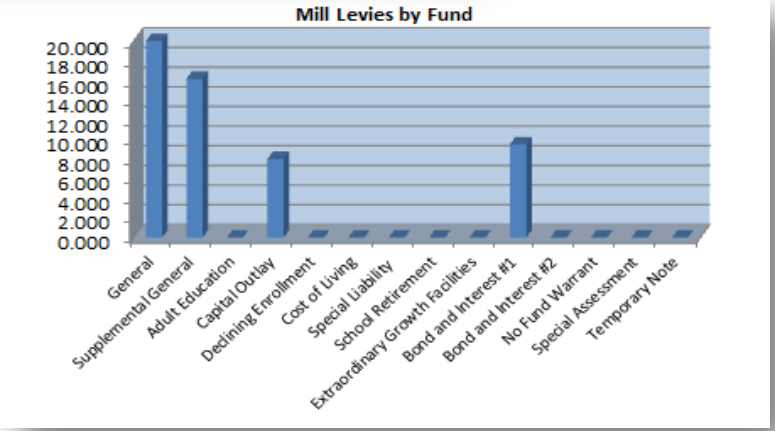
Budget At A Glance

2015-16





USD 204 - Bonner Springs

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)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	15,846,006	55%	18,441,861	58%	16%	19,356,521	51%	5%
Student Support Services	1,021,561	4%	1,028,733	3%	1%	1,170,483	3%	14%
Instructional Support Services	1,008,717	4%	977,287	3%	-3%	1,098,627	3%	12%
Administration & Support	2,680,058	9%	2,981,008	9%	11%	3,300,576	9%	11%
Operations & Maintenance	2,047,307	7%	2,018,711	6%	-1%	2,406,718	6%	19%
Transportation	886,315	3%	902,916	3%	2%	1,541,643	4%	71%
Food Services	1,532,091	5%	1,821,367	6%	19%	1,851,133	5%	2%
Capital Improvements	528,544	2%	619,742	2%	17%	1,148,286	3%	85%
Debt Services	3,139,147	11%	3,136,685	10%	0%	5,944,410	16%	90%
Other Costs	34,087	0%	24,483	0%	-28%	26,069	0%	6%
Total Expenditures*	28,723,833	100%	31,952,793	100%	11%	37,844,466	100%	18%
Amount per Pupil	$11,768		$12,649		7%	$14,555		15%
Current Expenditures**	23,763,858	100%	25,899,707	100%	9%	29,270,753	100%	13%
Amount per Pupil	$9,736		$10,253		5%	$11,258		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	14,967,629	52%	16,376,288	51%	-1%	18,523,734	49%	-2%
Instruction*** (Current Expenditures)	14,967,629	63%	16,376,288	63%	0%	18,523,734	63%	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.*

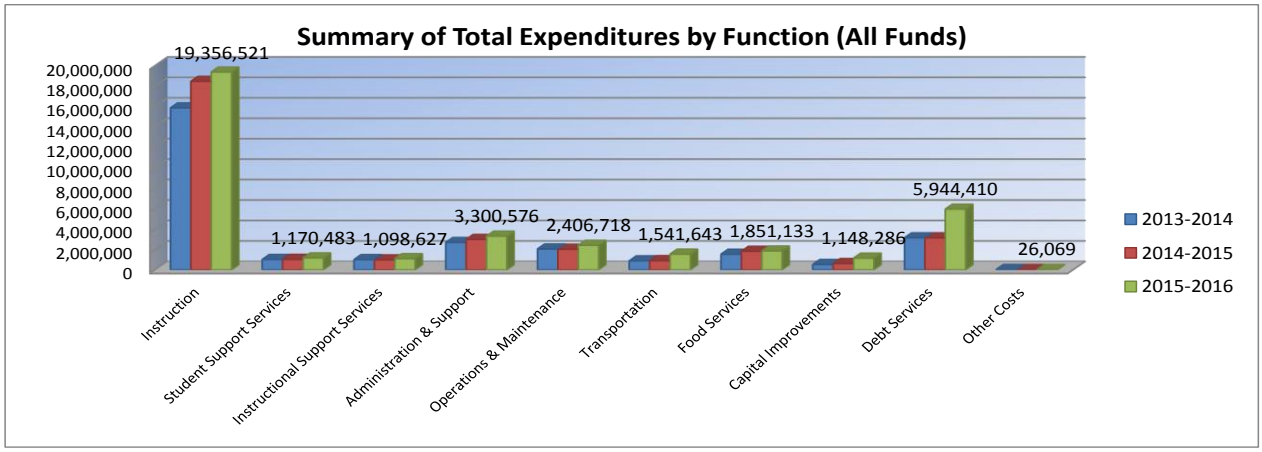
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

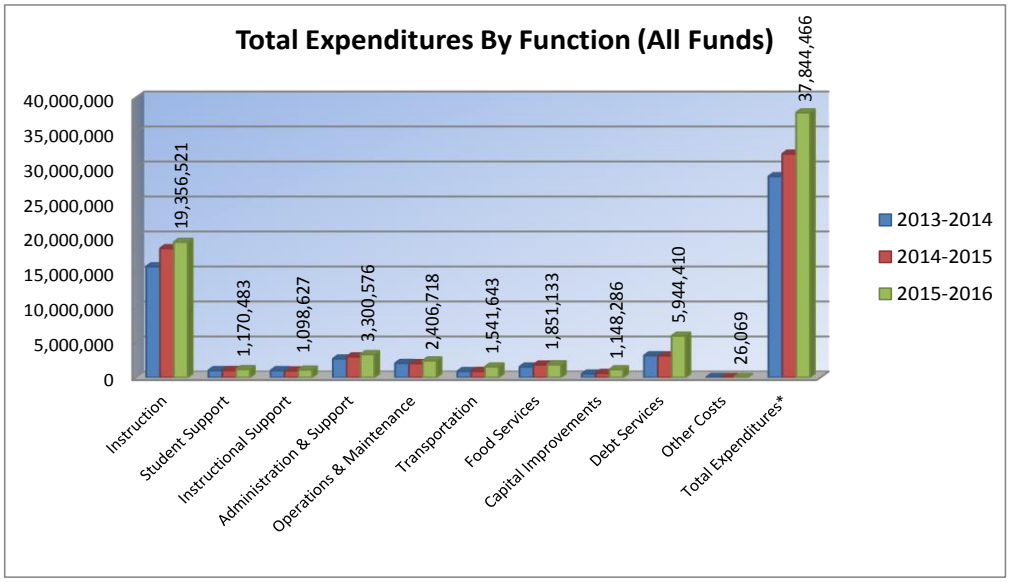
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 204

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	15,846,006	18,441,861	19,356,521
Student Support	1,021,561	1,028,733	1,170,483
Instructional Support	1,008,717	977,287	1,098,627
Administration & Support	2,680,058	2,981,008	3,300,576
Operations & Maintenance	2,047,307	2,018,711	2,406,718
Transportation	886,315	902,916	1,541,643
Food Services	1,532,091	1,821,367	1,851,133
Capital Improvements	528,544	619,742	1,148,286
Debt Services	3,139,147	3,136,685	5,944,410
Other Costs	34,087	24,483	26,069
Total Expenditures*	28,723,833	31,952,793	37,844,466



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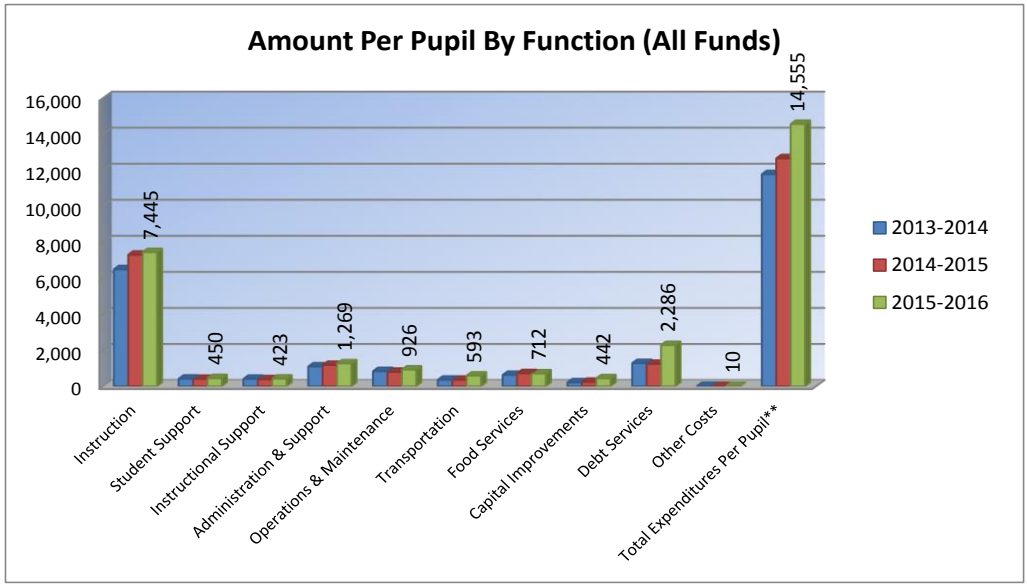
Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	6,492	7,301	7,445
Student Support	419	407	450
Instructional Support	413	387	423
Administration & Support	1,098	1,180	1,269
Operations & Maintenance	839	799	926
Transportation	363	357	593
Food Services	628	721	712
Capital Improvements	217	245	442
Debt Services	1,286	1,242	2,286
Other Costs	14	10	10
Total Expenditures Per Pupil**	11,768	12,649	14,555
Enrollment (FTE)*	2,440.8	2,526.1	2,600.1

**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.*



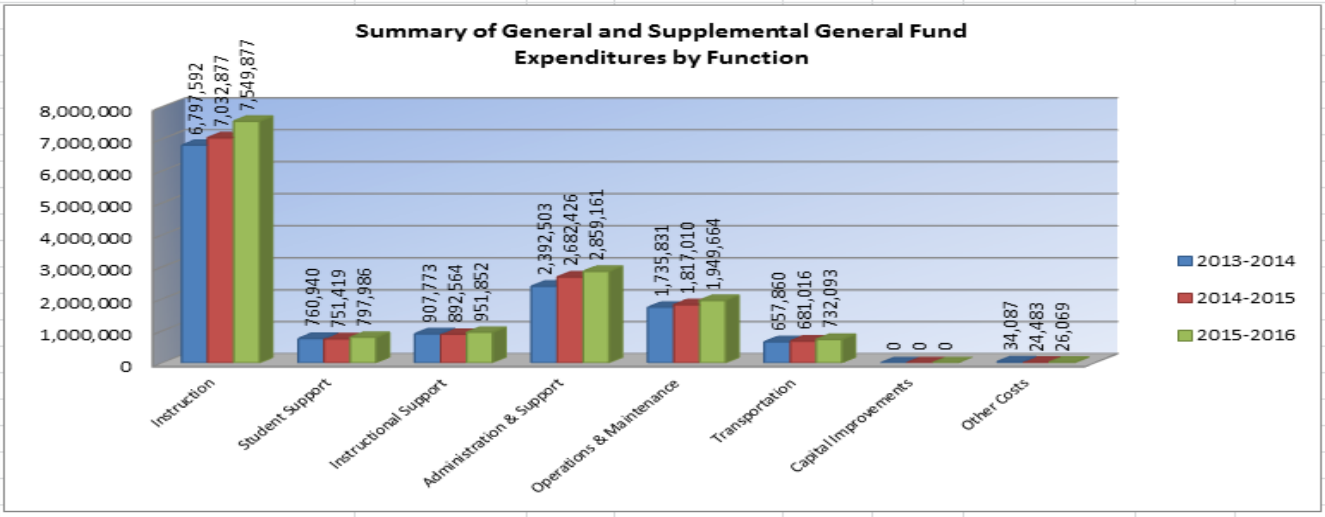
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 204

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	6,797,592	51%	7,032,877	51%	3%	7,549,877	51%	7%
Student Support	760,940	6%	751,419	5%	-1%	797,986	5%	6%
Instructional Support	907,773	7%	892,564	6%	-2%	951,852	6%	7%
Administration & Support	2,392,503	18%	2,682,426	19%	12%	2,859,161	19%	7%
Operations & Maintenance	1,735,831	13%	1,817,010	13%	5%	1,949,664	13%	7%
Transportation	657,860	5%	681,016	5%	4%	732,093	5%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	34,087	0%	24,483	0%	-28%	26,069	0%	6%
Total Expenditures	13,286,586	100%	13,881,795	100%	4%	14,866,702	100%	7%
Amount per Pupil	$5,444		$5,495		1%	$5,718		4%

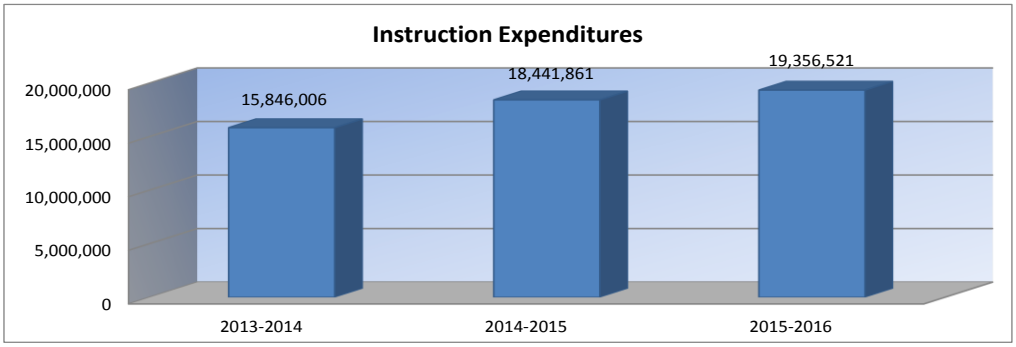
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 204

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	6,490,148		6,749,225	4%		7,234,648	7%
Federal Funds	448,190		481,097	7%		505,151	5%
Supplemental General	307,444		283,652	-8%		315,229	11%
At Risk (4yr Old)	131,019		152,760	17%		184,686	21%
At Risk (K-12)	2,288,367		2,497,764	9%		2,783,118	11%
Bilingual Education	120,931		169,554	40%		203,505	20%
Virtual Education	0		0	0%		100,000	0%
Capital Outlay	878,377		2,065,573	135%		832,787	-60%
Driver Education	14,621		21,027	44%		35,810	70%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	289,130		325,024	12%		371,512	14%
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		9,214	0%		46,070	400%
Special Education	3,232,276		3,846,668	19%		4,528,400	18%
Cost of Living	0		0	0%		0	0%
Vocational Education	331,474		421,219	27%		515,909	22%
Gifts/Grants	64,132		40,264	-37%		19,946	-50%
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	898,126		1,008,022	12%		1,679,750	67%
Contingency Reserve	0		0	0%			
Text Book & Student Material	163,810		235,967	44%			
Activity Fund	187,961		134,831	-28%			
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	15,846,006		18,441,861	16%		19,356,521	5%
Enrollment (FTE)*	2,440.8		2,526.1	3%		2,600.1	3%
Amount per Pupil	6,492		7,301	12%		7,445	2%
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%
TOTAL	15,846,006		18,441,861	16%		19,356,521	5%



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 204

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2016 Cash Balance
General	21,605,473	0	21,565,473	0	40,000	0	0	0
Supplemental General	5,426,138	100,208				2,252,695	3,073,235	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	214,456	54,410		0	xxxxxxxxxxxx	189,952	4,411	34,317
Adult Supplemental Education	0	0			xxxxxxxxxxxx	0	0	0
At Risk (K-12)	2,783,801	762,198		0	xxxxxxxxxxxx	2,268,240	0	246,637
Bilingual Education	203,505	47,467		0	xxxxxxxxxxxx	172,367	0	16,329
Virtual Education	100,000	0			0	123,215	0	23,215
Capital Outlay	2,629,303	2,720,411		0	0	195,701	1,504,275	1,791,084
Driver Training	38,986	41,250	5,700	0	xxxxxxxxxxxx	2,500	18,065	28,529
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	371,512	145,024		0	xxxxxxxxxxxx	29,071	297,853	100,436
Food Service	1,758,867	246,588	14,400	1,171,554	xxxxxxxxxxxx	40,175	379,500	93,350
Professional Development	39,729	24,913		0	xxxxxxxxxxxx	22,635	0	7,819
Parent Education Program	43,136	20,000	16,336	0	xxxxxxxxxxxx	28,702	0	21,902
Summer School	46,070	100,000		0	xxxxxxxxxxxx	10,135	0	64,065
Special Education	4,945,690	1,655,191	0	103,289	xxxxxxxxxxxx	3,872,265	0	685,055
Vocational Education	540,064	127,024	6,615	49,344	xxxxxxxxxxxx	381,831	0	24,750
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		118,555						XXXXXXXX
Gifts and Grants	19,946	17,198					51,223	48,475
Textbook & Student Materials Revolving		163,046						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	2,431,325	0				2,431,325		XXXXXXXX
Contingency Reserve		1,250,000						XXXXXXXX
Activity Funds		63,732						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	5,944,410	6,738,674	1,842,612	0	0		3,397,921	6,034,797
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			xxxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	866,964	21,209	xxxxxxxxxxx	863,499	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	17,744
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	50,009,375	14,417,098	23,451,136	2,187,686	40,000	12,020,809	8,726,483	9,238,504
Less Transfers	12,020,809							
TOTAL Budget Expenditures	$37,988,566							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	15,654,423	20,749,116	23,451,136
Federal Revenues	1,910,847	1,962,959	2,187,686
Local Revenues*	12,100,545	8,998,975	8,766,483
Total Revenues	29,665,815	31,711,050	34,405,305
Revenues Per Pupil	12,154	12,553	13,232

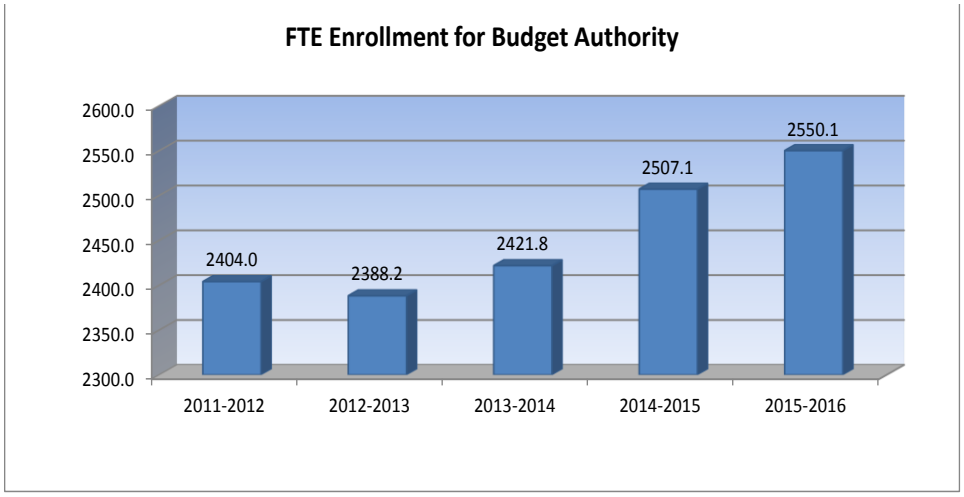
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

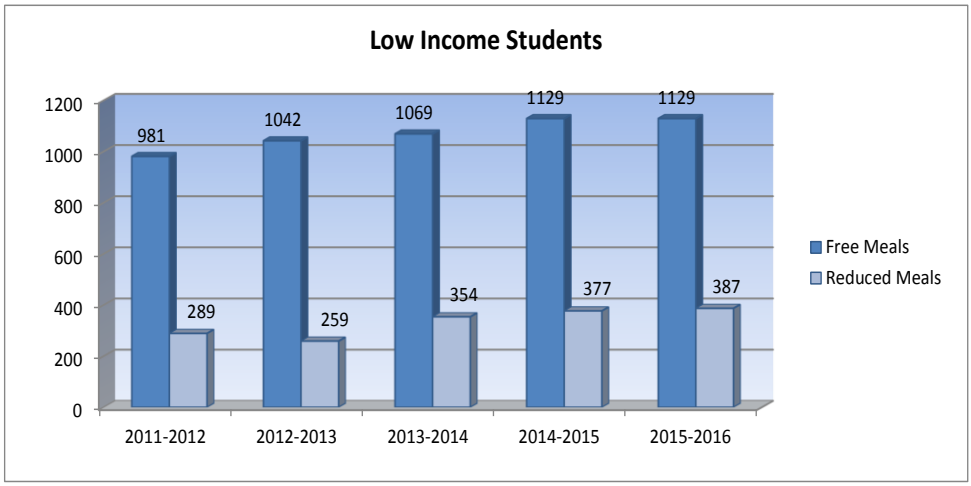
*Excludes "Transfers" to avoid duplication of revenue.

USD# 204

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	2,404.0	2,388.2	-1%	2,421.8	1%	2,507.1	4%	2,550.1	2%
Number of Students - Free Meals	981	1,042	6%	1,069	3%	1,129	6%	1,129	0%
Number of Students - Reduced Meals	289	259	-10%	354	37%	377	6%	387	3%



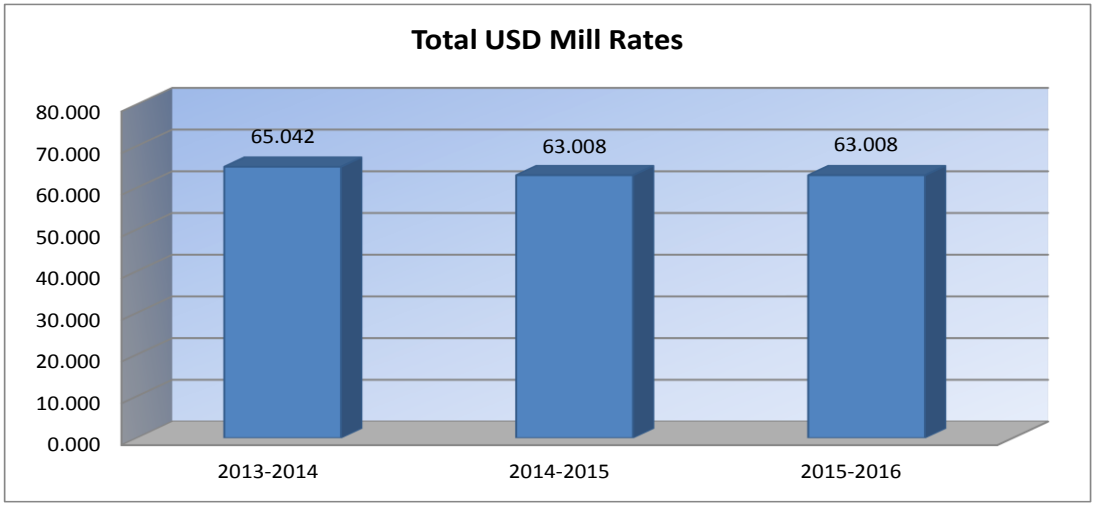


*FTE for state aid and budget authority purposes for the general fund.

USD# 204

Miscellaneous Information
Mill Rates by Fund

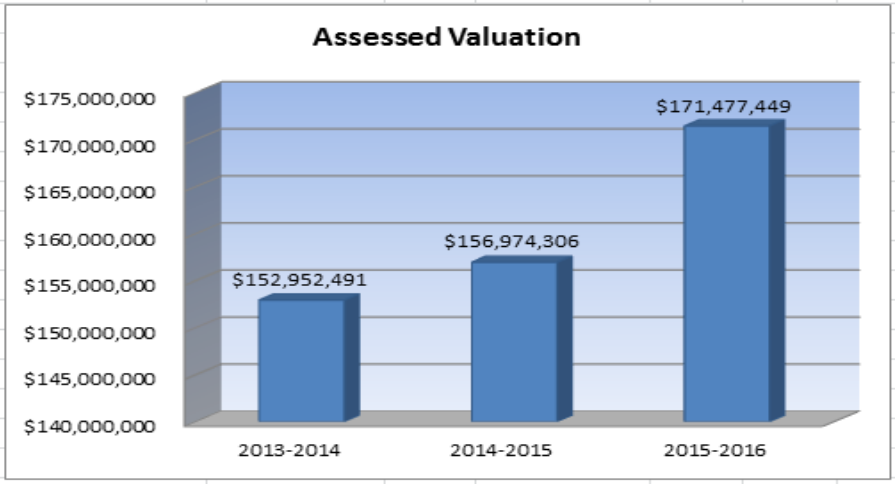
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	20.633	12.908	17.135
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.995	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	16.409	22.105	17.873
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
TOTAL USD	**65.042**	**63.008**	**63.008**
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**

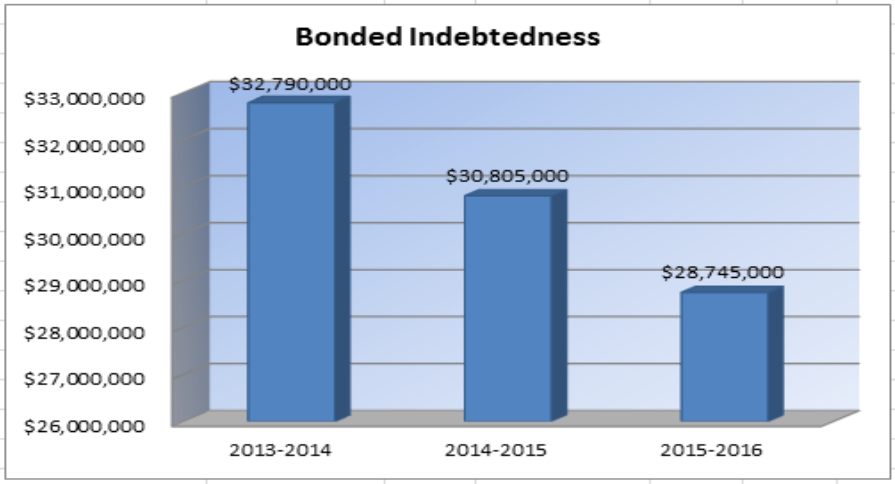


USD# 204

Other Information

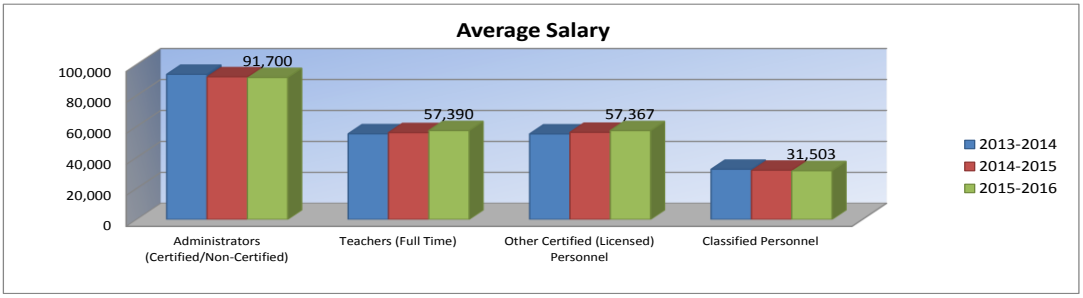
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$152,952,491	$156,974,306	$171,477,449
Bonded Indebtedness	32,790,000	30,805,000	28,745,000





USD# 204
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	19.0	1,780,898	93,731	20.0	1,842,767	92,138	21.0	1,925,692	91,700
Teachers (Full Time)	190.0	10,511,140	55,322	200.0	11,211,140	56,056	210.0	12,051,976	57,390
Other Certified (Licensed) Personnel	5.0	276,211	55,242	5.0	281,211	56,242	5.0	286,835	57,367
Classified Personnel	95.0	3,079,165	32,412	100.0	3,179,165	31,792	110.0	3,465,290	31,503
Substitutes/Temporary Help	XXXXX	437,454	XXXXXXXXX	XXXXX	447,330	XXXXXXXXX	XXXXX	458,513	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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

http://svapp15586.ksde.org/rcard/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses