

Budget at a Glance

203 - Piper-Kansas City

2023-2024



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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$19,711,835	55%	\$22,332,590	53%	13%	\$24,274,024	52%	9%
Student Support Services	\$700,353	2%	\$762,104	2%	9%	\$1,235,627	3%	62%
Instructional Support Services	\$431,526	1%	\$484,975	1%	12%	\$560,276	1%	16%
Administration & Support	\$3,573,536	10%	\$3,581,485	9%	0%	\$4,222,668	9%	18%
Operations & Maintenance	\$3,163,944	9%	\$4,267,786	10%	35%	\$4,044,105	9%	-5%
Transportation	\$1,870,110	5%	\$2,019,560	5%	8%	\$2,268,829	5%	12%
Food Services	\$1,183,141	3%	\$1,082,098	3%	-9%	\$2,029,190	4%	88%
Capital Improvements	\$1,061,190	3%	\$788,276	2%	-26%	\$190,000	0%	-76%
Debt Services	\$4,107,499	11%	\$5,963,874	14%	45%	\$7,862,090	17%	32%
Other Costs	\$0	0%	\$565,461	1%	0%	\$0	0%	-100%
Total Expenditures¹	35,803,134	100%	\$41,848,209	100%	17%	\$46,686,809	100%	12%
Amount per Pupil	\$14,174		\$15,683		11%	\$16,682		6%
Current Expenditures²	\$28,896,312	100%	\$32,691,800	100%	13%	\$35,833,907	100%	10%
Amount per Pupil	\$11,440		\$12,251		7%	\$12,804		5%

Percent of Expenditures for Instruction³

Total Expenditures	\$19,278,982	54%	\$21,694,792	52%	-2%	\$23,149,024	50%	-2%
Current Expenditures	\$19,278,982	67%	\$21,694,792	66%	-1%	\$23,149,024	65%	-1%

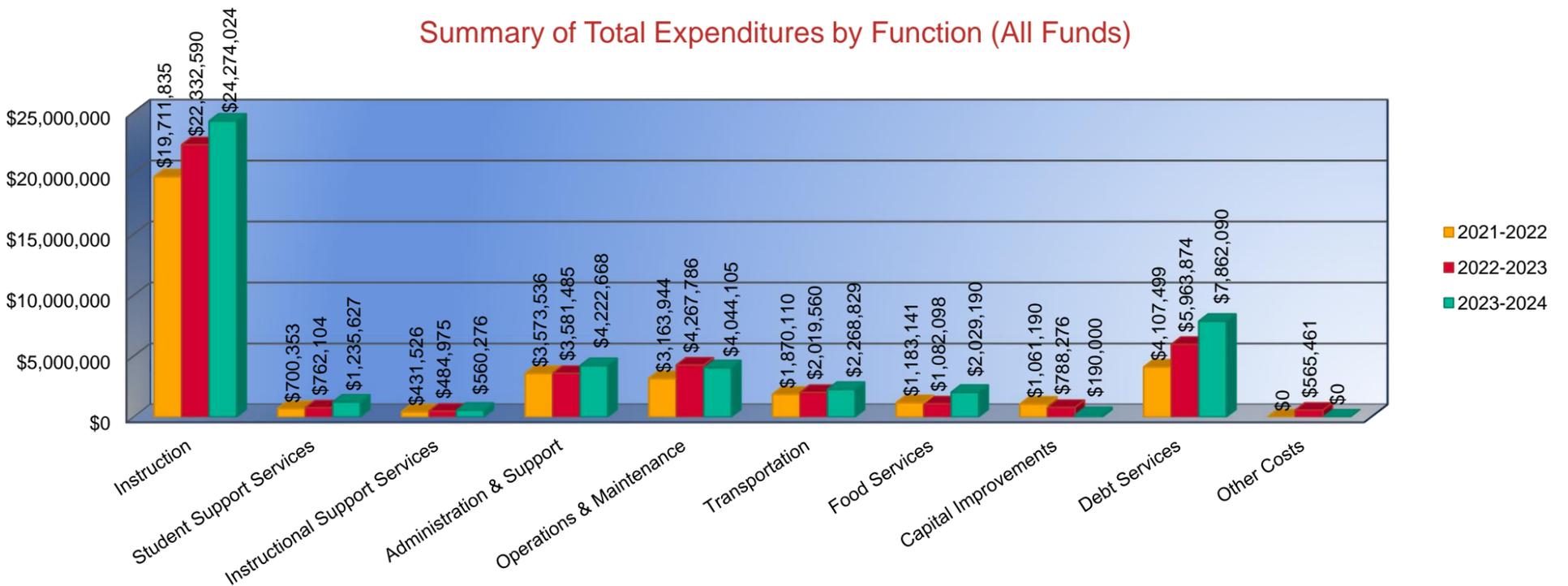
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
 3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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

Summary of Total Expenditures by Function (All Funds)

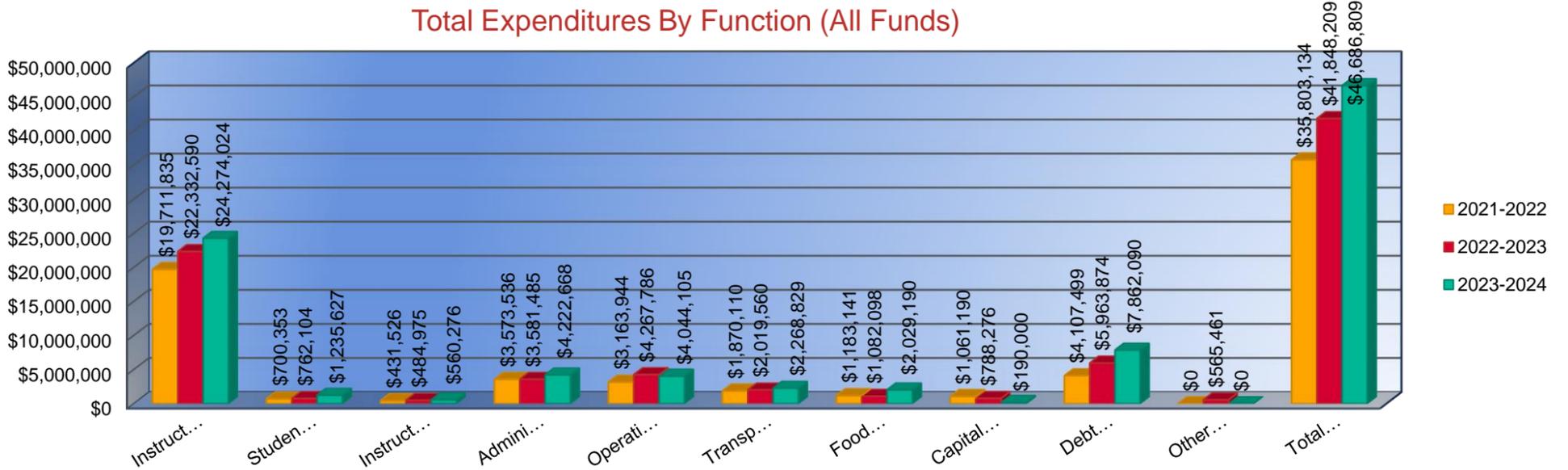


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$19,711,835	\$22,332,590	\$24,274,024
Student Support	\$700,353	\$762,104	\$1,235,627
Instructional Support	\$431,526	\$484,975	\$560,276
Administration & Support	\$3,573,536	\$3,581,485	\$4,222,668
Operations & Maintenance	\$3,163,944	\$4,267,786	\$4,044,105
Transportation	\$1,870,110	\$2,019,560	\$2,268,829
Food Services	\$1,183,141	\$1,082,098	\$2,029,190
Capital Improvements	\$1,061,190	\$788,276	\$190,000
Debt Services	\$4,107,499	\$5,963,874	\$7,862,090
Other Costs	\$0	\$565,461	\$0
Total Expenditures¹	\$35,803,134	\$41,848,209	\$46,686,809

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

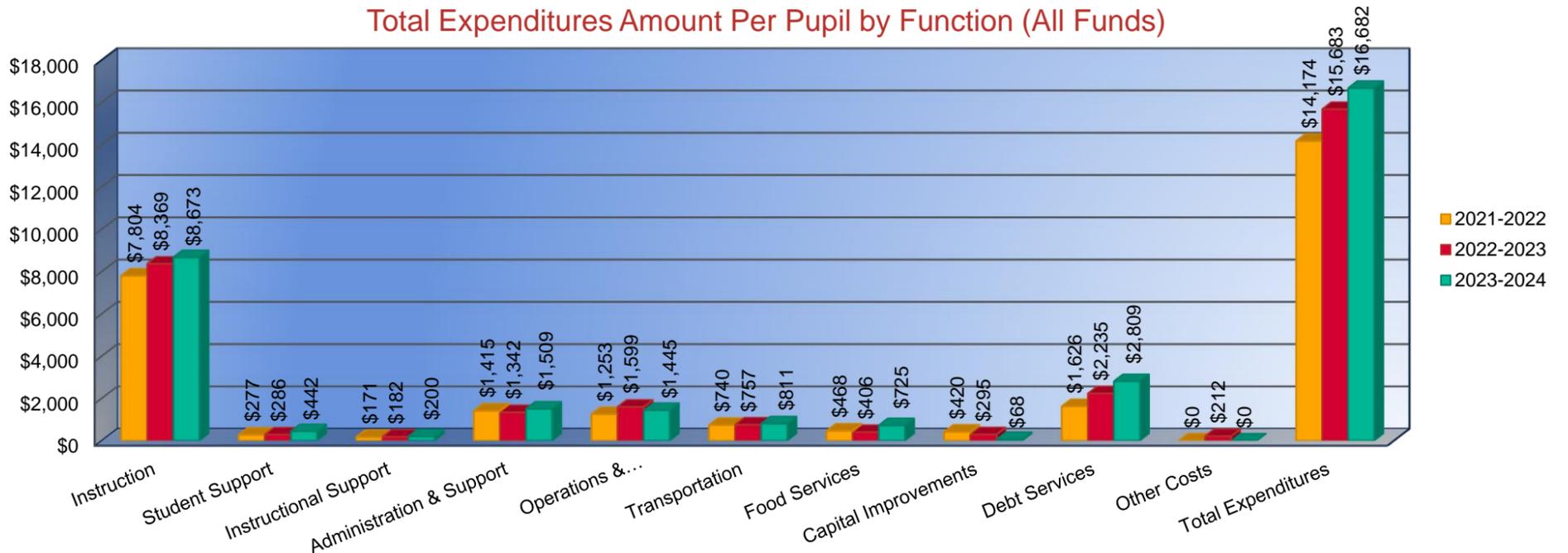


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$7,804	\$8,369	\$8,673
Student Support	\$277	\$286	\$442
Instructional Support	\$171	\$182	\$200
Administration & Support	\$1,415	\$1,342	\$1,509
Operations & Maintenance	\$1,253	\$1,599	\$1,445
Transportation	\$740	\$757	\$811
Food Services	\$468	\$406	\$725
Capital Improvements	\$420	\$295	\$68
Debt Services	\$1,626	\$2,235	\$2,809
Other Costs	\$0	\$212	\$0
Total Expenditures¹	\$14,174	\$15,683	\$16,682
Enrollment (FTE) ²	2,525.9	2,668.4	2,798.7

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures Amount Per Pupil by Function (All Funds)

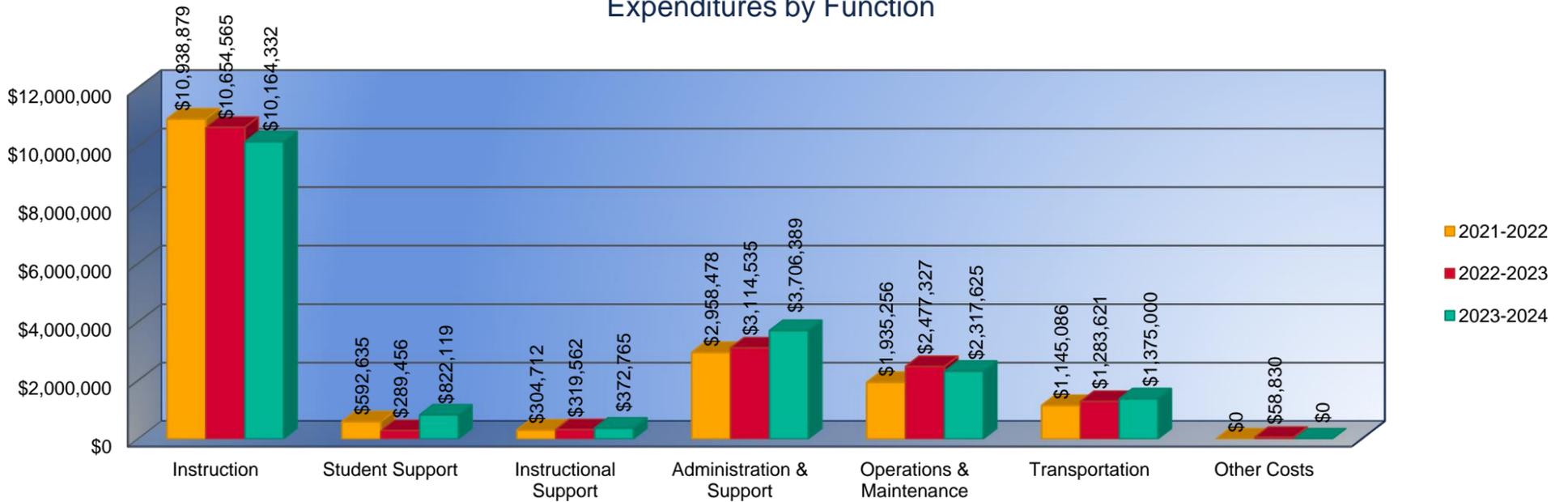


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$10,938,879	61%	\$10,654,565	59%	-3%	\$10,164,332	54%	-5%
Student Support	\$592,635	3%	\$289,456	2%	-51%	\$822,119	4%	184%
Instructional Support	\$304,712	2%	\$319,562	2%	5%	\$372,765	2%	17%
Administration & Support	\$2,958,478	17%	\$3,114,535	17%	5%	\$3,706,389	20%	19%
Operations & Maintenance	\$1,935,256	11%	\$2,477,327	14%	28%	\$2,317,625	12%	-6%
Transportation	\$1,145,086	6%	\$1,283,621	7%	12%	\$1,375,000	7%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$58,830	\$0	0%	\$0	0%	-100%
Total Expenditures	\$17,875,046	100%	\$18,197,896	100%	2%	\$18,758,230	100%	3%
Amount per Pupil	\$7,077		\$6,820		-4%	\$6,702		-2%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

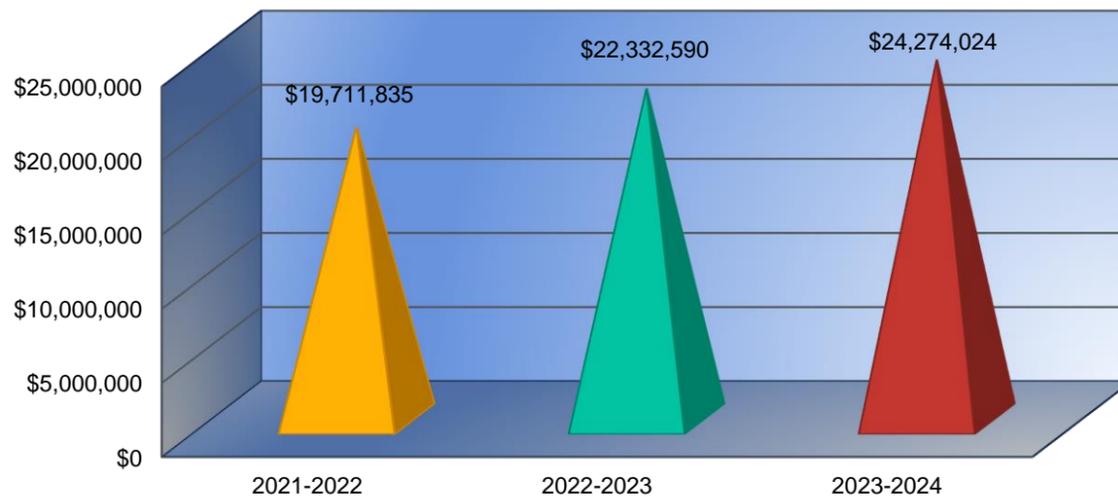
	2021-2022 Actual
General	\$10,464,397
Federal Funds	\$719,587
Supplemental General	\$474,482
Preschool-Aged At-Risk	\$170,113
At Risk (K-12)	\$796,416
Bilingual Education	\$148,875
Virtual Education	\$89,202
Capital Outlay	\$432,853
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$3,479,506
Cost of Living	\$0
Career and Postsecondary Ed.	\$781,036
Gifts & Grants ¹	\$33,876
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,519,661
Contingency Reserve	\$0
Text Book & Student Material	\$10,258
Activity Fund	\$591,573
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$19,711,835
Enrollment (FTE) ³	2,525.9
Amount per Pupil ²	\$7,804
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$19,711,835

2022-2023 Actual	% Change
\$10,392,404	-1%
\$857,172	19%
\$262,161	-45%
\$138,945	-18%
\$1,585,640	99%
\$197,549	33%
\$80,808	-9%
\$637,798	47%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$440	0%
\$4,496,354	29%
\$0	0%
\$883,025	13%
\$177,217	423%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,543,502	2%
\$0	0%
\$313,241	2954%
\$766,334	30%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$22,332,590	13%
2,668.4	6%
\$8,369	7%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$22,332,590	13%

2023-2024 Budget	% Change
\$9,894,332	-5%
\$1,154,053	35%
\$270,000	3%
\$37,777	-73%
\$1,708,244	8%
\$236,502	20%
\$180,000	123%
\$1,125,000	76%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	-100%
\$6,168,455	37%
\$0	0%
\$1,384,583	57%
\$154,000	-13%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,961,078	27%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$24,274,024	9%
2,798.7	5%
\$8,673	4%
\$0	0%
\$0	0%
\$0	0%
\$24,274,024	9%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$21,858,623	\$0	\$21,858,623	\$0			\$0	\$0
Supplemental General	\$7,234,017	\$256,896	\$2,532,629			\$0	\$4,444,492	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$37,777	\$713		\$0	\$0	\$40,000	\$0	\$2,936
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,973,468	\$11,487		\$0	\$0	\$1,975,000	\$0	\$13,019
Bilingual Education	\$236,502	\$0		\$0	\$0	\$240,000	\$0	\$3,498
Virtual Education	\$180,000	\$1,642			\$0	\$0	\$180,690	\$2,332
Capital Outlay	\$3,600,110	\$363,925	\$532,580	\$0	\$15,000	\$0	\$2,711,516	\$22,911
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$2,029,190	\$1,117,965	\$9,417	\$696,137	\$0	\$0	\$483,046	\$277,375
Professional Development	\$85,000	\$10,721	\$15,000	\$0	\$0	\$75,000	\$0	\$15,721
Parent Education Program	\$0	\$4,558	\$0	\$0	\$0	\$0	\$0	\$4,558
Summer School	\$0	\$25,497		\$0	\$0	\$0	\$0	\$25,497
Special Education	\$7,048,455	\$143,421	\$0	\$287,550	\$0	\$6,637,272	\$0	\$19,788
Career and Postsecondary Education	\$1,384,583	\$6,253	\$0	\$0	\$0	\$1,367,138	\$20,000	\$8,808
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$154,000	\$489,236	\$0	\$0			\$0	\$335,236
Textbook & Student Materials Revolving		\$486,647						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$2,659,573	\$0	\$2,659,573					
Contingency Reserve		\$159,227						
Activity Funds		\$510,669						
Bond and Interest #1	\$7,252,792	\$7,156,194	\$523,347	\$0	\$100,000		\$7,377,786	\$7,904,535
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	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$1,287,129	-\$146,945		\$1,559,926				\$125,852
Cost of Living	\$639,500	\$0				\$639,500	\$639,500	
SUBTOTAL	\$57,660,719	\$10,598,106	\$28,131,169	\$2,543,613	\$115,000	\$10,973,910	\$15,857,030	\$8,762,066
Less Transfers	\$10,973,910							
TOTAL Budget Expenditures	\$46,686,809							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	22,069,938	23,900,698	28,131,169
Federal Revenues	2,537,985	1,474,005	2,543,613
Local Revenues ¹	11,493,499	16,489,247	15,972,030
Total Revenues	36,101,422	41,863,950	46,646,812
Revenues Per Pupil	14,292	15,689	16,667

1. Excludes "Transfers" to avoid duplication of revenue.

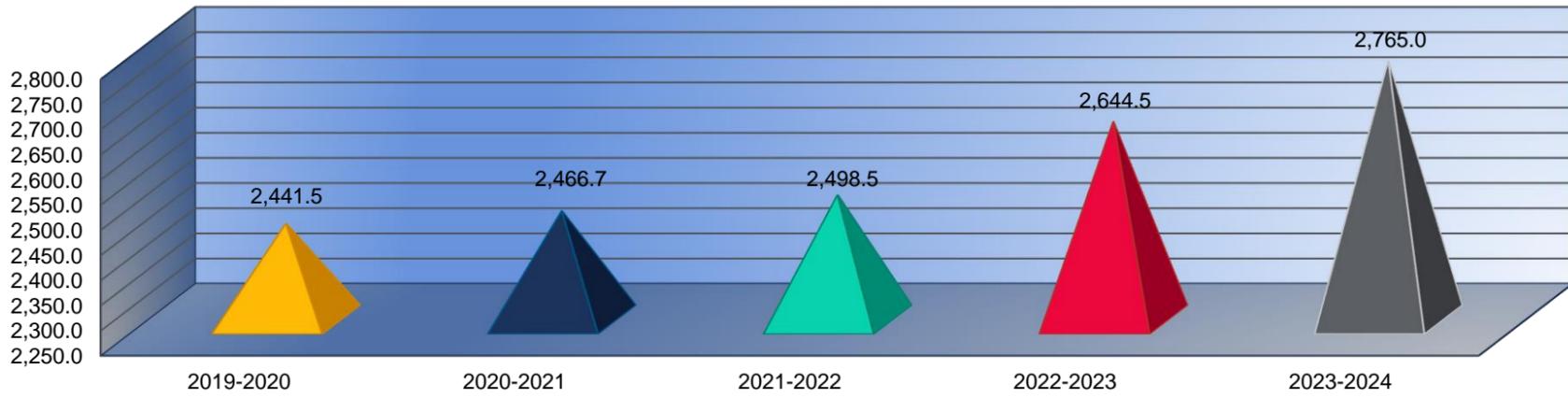
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

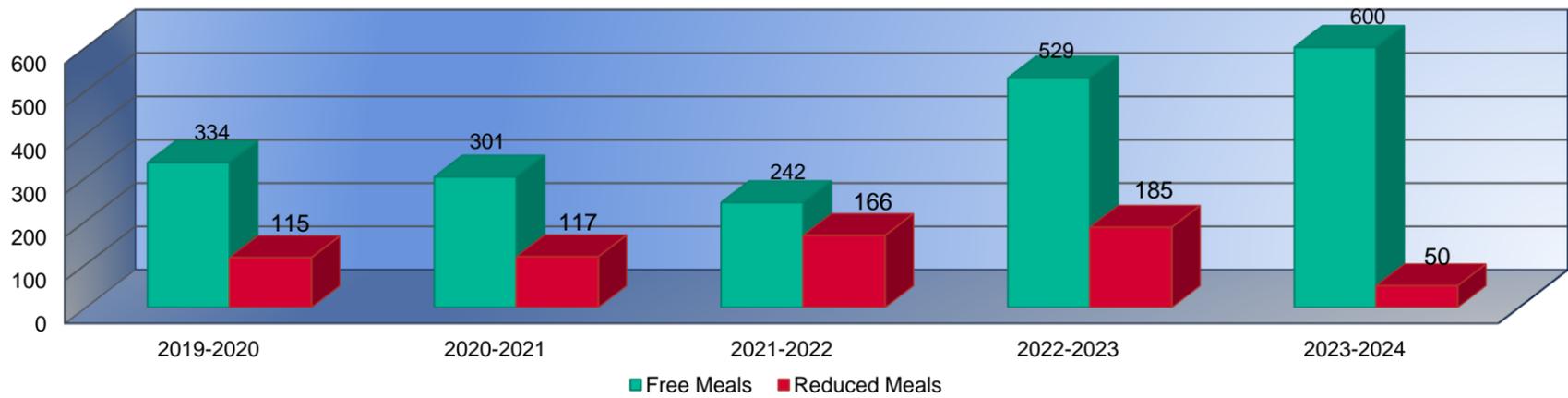
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	2,441.5	2,466.7	1%	2,498.5	1%	2,644.5	6%	2,765.0	5%
Free Meal Student Headcount	334	301	-10%	242	-20%	529	119%	600	13%
Reduced Meal Student Headcount	115	117	2%	166	42%	185	11%	50	-73%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid (excludes Virtual)



Low Income Students



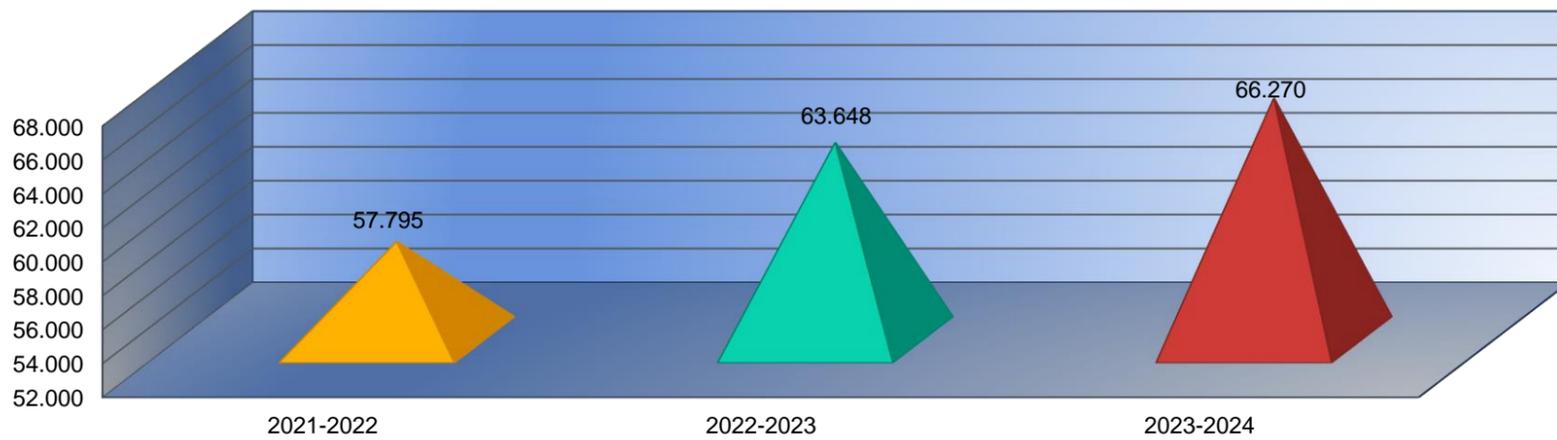
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	13.067
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	1.249
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	15.479
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	57.795
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2022-2023 Actual
General	20.000
Supplemental General	12.272
Adult Education	0.000
Capital Outlay	7.998
Declining Enrollment	0.000
Cost of Living	0.747
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	22.631
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	63.648
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2023-2024 Budget
General	20.000
Supplemental General	13.770
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	2.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	22.500
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	66.270
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

Total USD Mill Rate



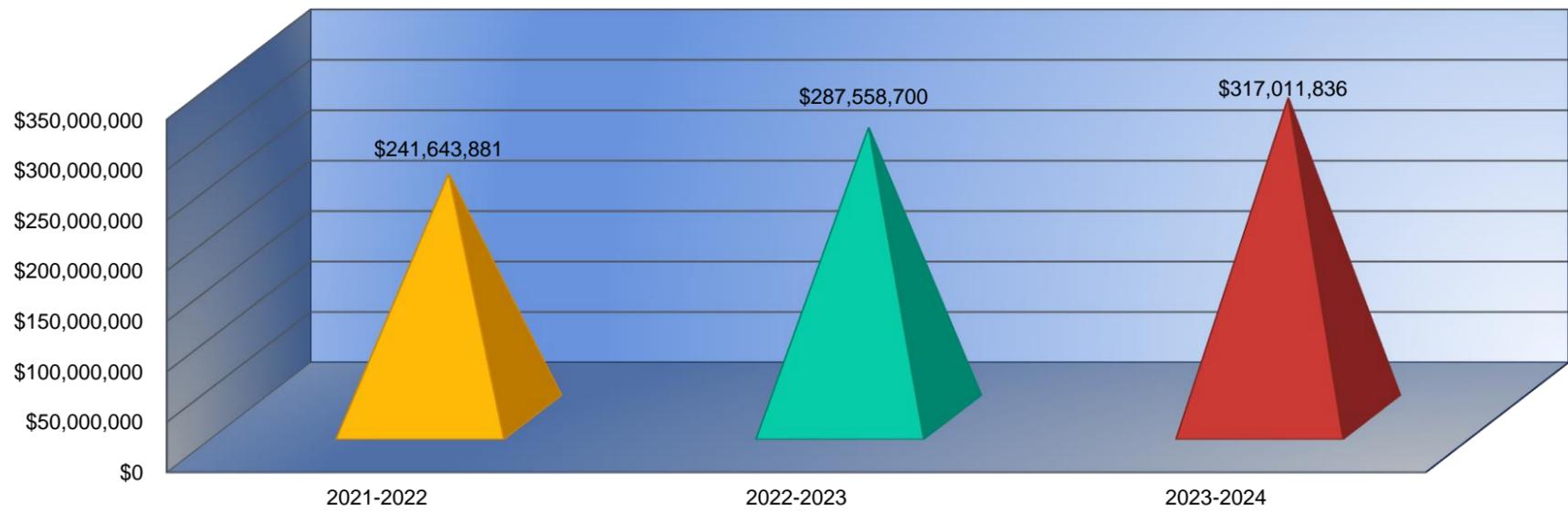
Other Information

	2021-2022 Actual
Assessed Valuation	\$241,643,881
Total USD Debt	\$57,038,045

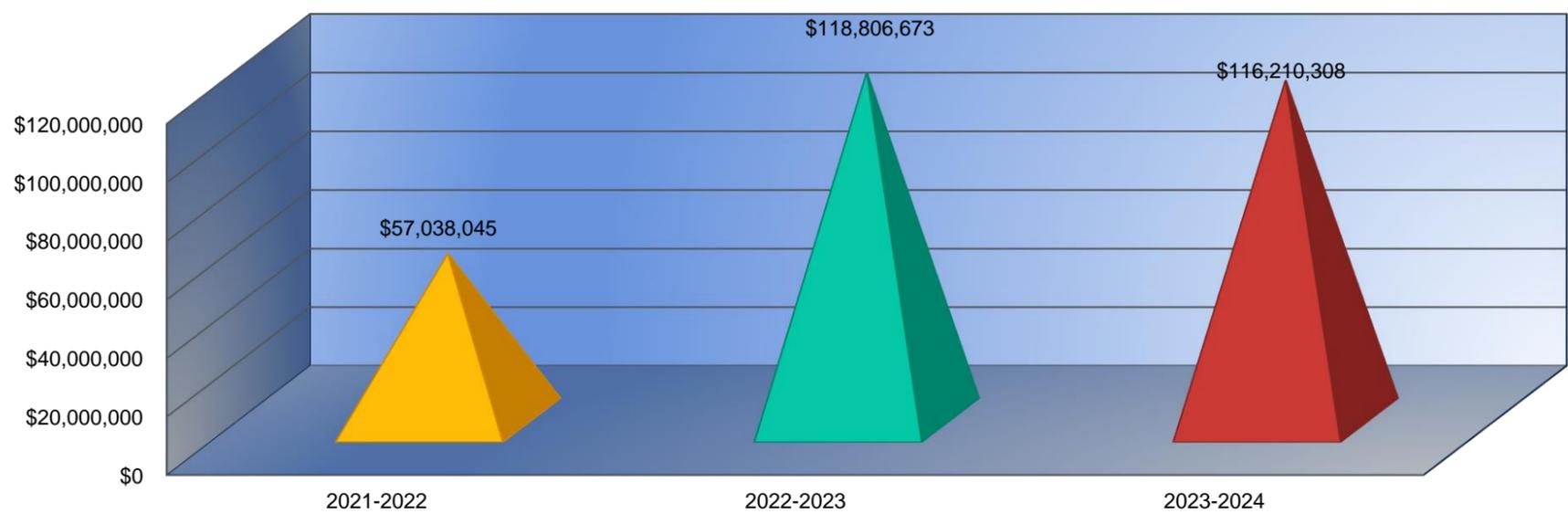
	2022-2023 Actual
Assessed Valuation	\$287,558,700
Total USD Debt	\$118,806,673

	2023-2024 Budget
Assessed Valuation	\$317,011,836
Total USD Debt	\$116,210,308

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	17.0	\$1,695,074	\$99,710	17.2	\$1,776,609	\$103,291	22.0	\$2,279,635	\$103,620
Teachers (Full Time)	170.0	\$12,339,711	\$72,587	181.0	\$12,790,975	\$70,668	191.0	\$14,054,125	\$73,582
Other Licensed Personnel	10.0	\$744,328	\$74,433	28.0	\$1,647,564	\$58,842	29.0	\$2,054,860	\$70,857
Classified Personnel	76.8	\$3,260,819	\$42,459	80.2	\$3,072,287	\$38,308	67.2	\$3,150,022	\$46,875
Substitutes/Temporary Help	~~~~~	\$512,751	~~~~~	~~~~~	\$607,347	~~~~~	~~~~~	\$650,000	~~~~~

Administrators:

*Licensed Personnel - 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.

Administrators: ** Non-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

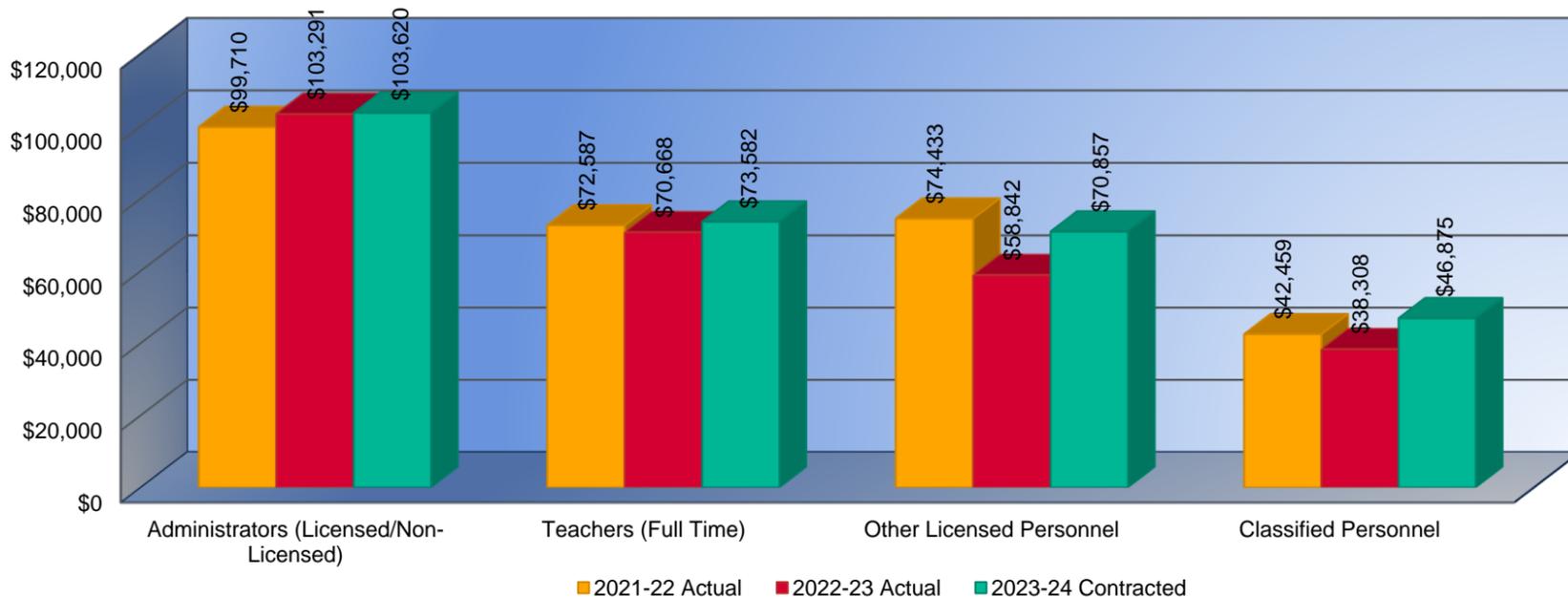
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed 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.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic