

Budget at a Glance 2017-18



USD 368 - Paola



School Finance
Kansas State Department of Education
Landon State Office Building
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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	24,922,864	65%	24,451,467	66%	-2%	34,784,592	73%	42%
Student Support Services	1,305,776	3%	1,303,650	4%	0%	1,526,050	3%	17%
Instructional Support Services	461,347	1%	464,883	1%	1%	686,411	1%	48%
Administration & Support	2,398,747	6%	2,392,038	6%	0%	2,771,225	6%	16%
Operations & Maintenance	2,429,145	6%	2,364,208	6%	-3%	3,189,567	7%	35%
Transportation	1,074,644	3%	1,126,741	3%	5%	1,251,000	3%	11%
Food Services	927,697	2%	928,106	3%	0%	1,528,795	3%	65%
Capital Improvements	1,556,917	4%	1,048,052	3%	-33%	36,341	0%	-97%
Debt Services	2,950,743	8%	2,739,714	7%	-7%	1,769,032	4%	-35%
Other Costs	53,640	0%	48,197	0%	-10%	132,771	0%	175%
Total Expenditures*	38,081,520	100%	36,867,056	100%	-3%	47,675,784	100%	29%
Amount per Pupil	\$19,669		\$18,858		-4%	\$23,336		24%
Current Expenditures**	33,504,005	100%	32,700,461	100%	-2%	40,288,102	100%	23%
Amount per Pupil	\$17,305		\$16,727		-3%	\$19,720		18%

Percent of Expenditures

Instruction*** (Total Expenditures)	24,867,503	65%	24,190,148	66%	1%	30,010,942	63%	-3%
Instruction*** (Current Expenditures)	24,867,503	74%	24,190,148	74%	0%	30,010,942	74%	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, 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.

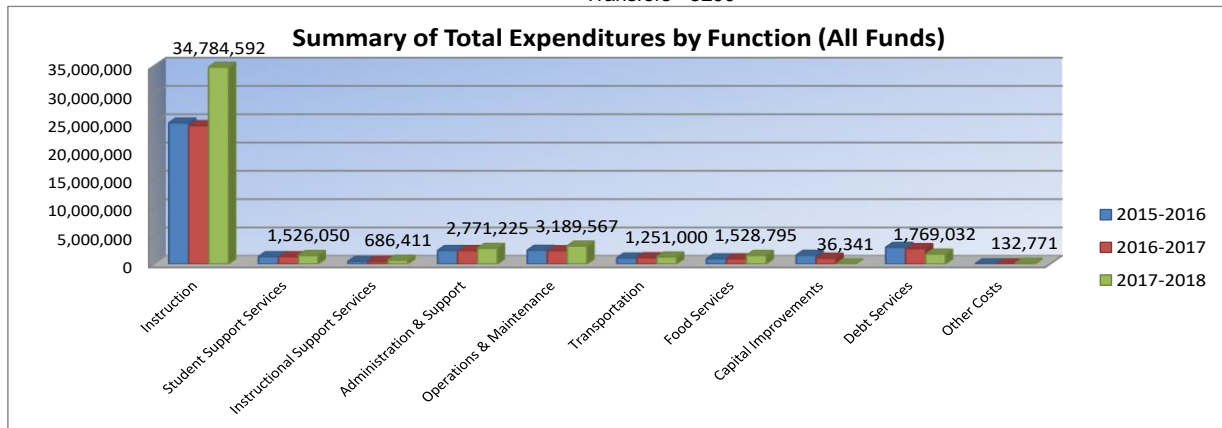
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

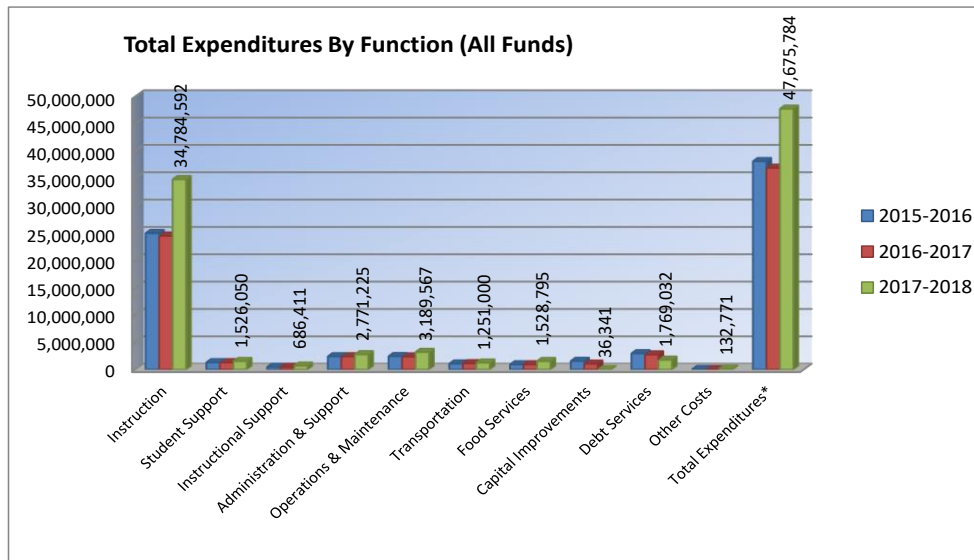
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	24,922,864	24,451,467	34,784,592
Student Support	1,305,776	1,303,650	1,526,050
Instructional Support	461,347	464,883	686,411
Administration & Support	2,398,747	2,392,038	2,771,225
Operations & Maintenance	2,429,145	2,364,208	3,189,567
Transportation	1,074,644	1,126,741	1,251,000
Food Services	927,697	928,106	1,528,795
Capital Improvements	1,556,917	1,048,052	36,341
Debt Services	2,950,743	2,739,714	1,769,032
Other Costs	53,640	48,197	132,771
Total Expenditures*	38,081,520	36,867,056	47,675,784

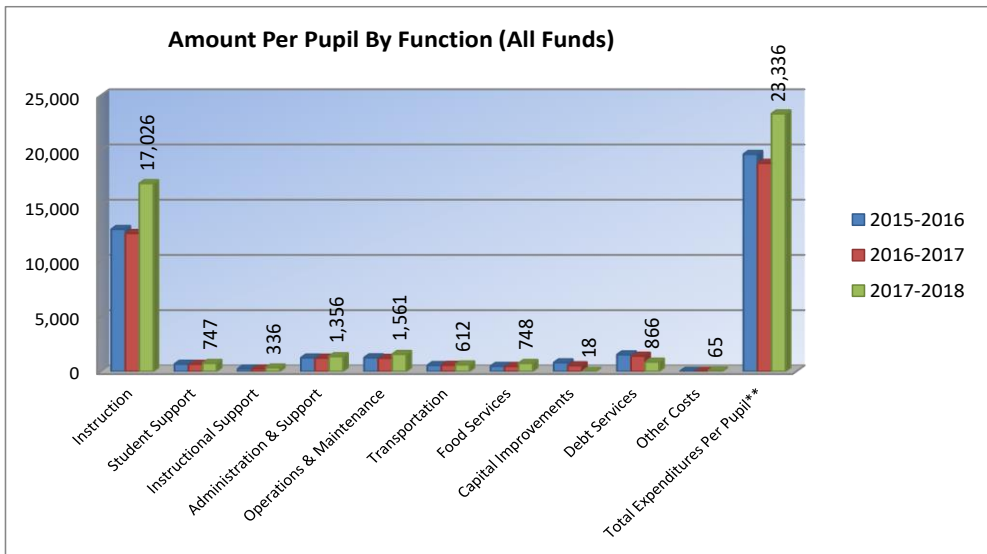


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	12,873	12,507	17,026
Student Support	674	667	747
Instructional Support	238	238	336
Administration & Support	1,239	1,224	1,356
Operations & Maintenance	1,255	1,209	1,561
Transportation	555	576	612
Food Services	479	475	748
Capital Improvements	804	536	18
Debt Services	1,524	1,401	866
Other Costs	28	25	65
Total Expenditures Per Pupil**	19,669	18,858	23,336
Enrollment (FTE)*	1,936.1	1,955.0	2,043.0

*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.

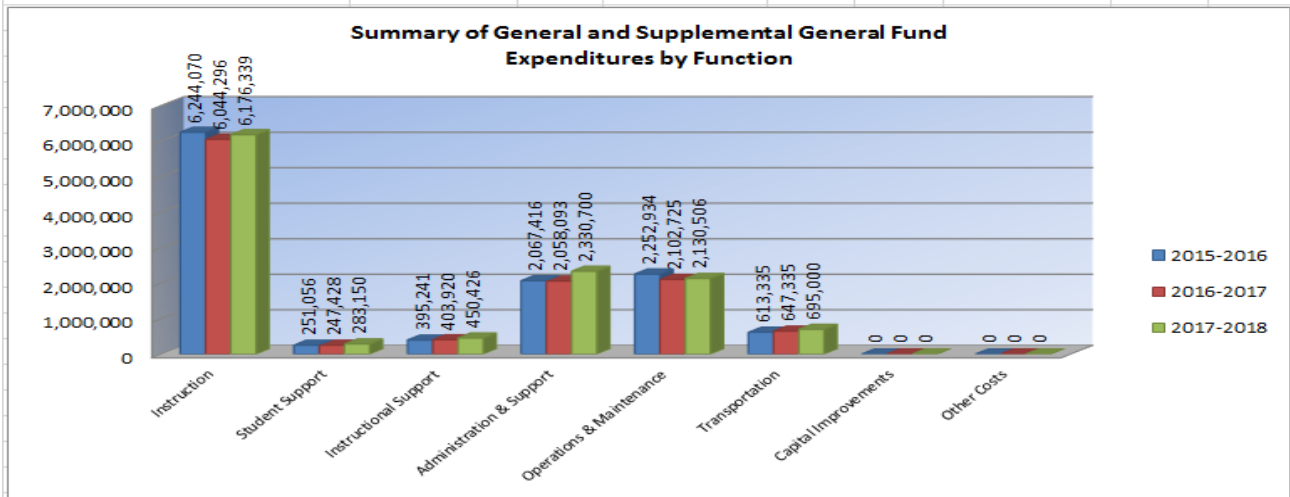


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

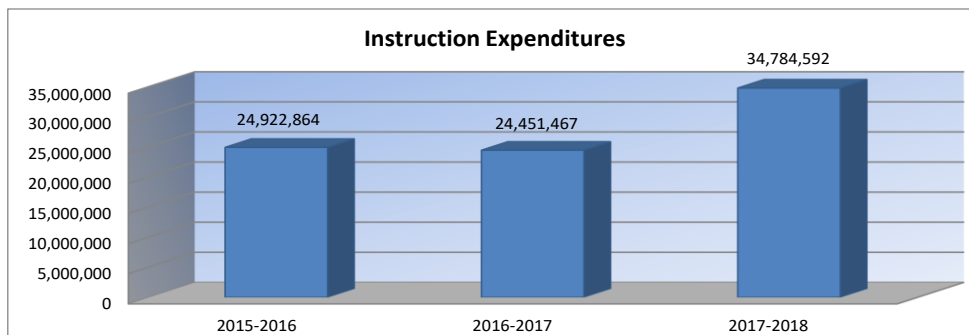
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	6,244,070	53%	6,044,296	53%	-3%	6,176,339	51%	2%
Student Support	251,056	2%	247,428	2%	-1%	283,150	2%	14%
Instructional Support	395,241	3%	403,920	4%	2%	450,426	4%	12%
Administration & Support	2,067,416	17%	2,058,093	18%	0%	2,330,700	19%	13%
Operations & Maintenance	2,252,934	19%	2,102,725	18%	-7%	2,130,506	18%	1%
Transportation	613,335	5%	647,335	6%	6%	695,000	6%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	11,824,052	100%	11,503,797	100%	-3%	12,066,121	100%	5%
Amount per Pupil	\$6,107		\$5,884		-4%	\$5,906		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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	5,883,465	5,895,958	0%	5,990,239	2%
Federal Funds	340,285	341,430	0%	353,739	4%
Supplemental General	360,605	148,338	-59%	186,100	25%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	637,048	555,112	-13%	1,638,105	195%
Bilingual Education	3,467	343	-90%	29,275	8435%
Virtual Education	0	14,950	0%	60,050	302%
Capital Outlay	55,361	261,319	372%	4,773,650	1727%
Driver Education	18,816	24,514	30%	62,519	155%
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%	0	0%
Special Education	2,551,219	2,576,256	1%	3,400,697	32%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	483,303	485,048	0%	1,043,989	115%
Gifts/Grants	0	0	0%	0	0%
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	1,368,588	1,290,639	-6%	2,140,524	66%
Contingency Reserve	0	0	0%		
Text Book & Student Material	433,149	116,555	-73%		
Activity Fund	201,961	214,162	6%		
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	12,337,267	11,924,624	-3%	19,678,887	65%
Enrollment (FTE)*	1,936.1	1,955.0	1%	2,043.0	5%
Amount per Pupil	6,372	6,100	-4%	9,632	58%
Adult Education	139,543	158,848	14%	178,768	13%
Adult Supplemental Education	33,284	38,119	15%	74,182	95%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	12,412,770	12,329,876	-1%	14,852,755	20%
TOTAL	24,922,864	24,451,467	-2%	34,784,592	42%



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	12,581,569	0	12,581,569	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	4,550,497	209,716	1,833,233			0	2,507,548	XXXXXXXXXX
Adult Education	239,924	11,374	70,000	158,550	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	74,182	34,682			0	0	39,500	0
At Risk (K-12)	1,638,105	773,087		0	0	1,138,105	0	273,087
Bilingual Education	29,275	29,275		0	0	0	0	0
Virtual Education	60,050	50			0	50,000	10,000	0
Capital Outlay	5,618,650	4,756,776	359,540	0	80,000	150,225	1,272,109	1,000,000
Driver Training	64,519	30,699	12,460	0	0	0	21,360	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,470,161	473,952	8,060	460,509	500	0	527,140	0
Professional Development	176,298	143,298	3,000	0	0	30,000	0	0
Parent Education Program	313,653	13,715	202,553	0	0	26,340	71,045	0
Summer School	0	0		0	0	0	0	0
Special Education	3,801,697	1,943,944	0	0	0	3,151,697	150,000	1,443,944
Career and Postsecondary Education	1,062,989	981,564	1,522	31,889	0	519,578	10,000	481,564
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		1,231,717						XXXXXXXXXX
Gifts and Grants	132,771	82,771					50,000	0
Textbook & Student Materials Revolving		536,148						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,677,810	0	2,677,810			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,144,000						XXXXXXXXXX
Activity Funds		91,783						XXXXXXXXXX
Tuition Reimbursement		0		0			0	0
Bond and Interest #1	1,769,032	2,883,748	566,090	0	0		1,579,817	3,260,623
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	26,341	26,341					0	0
Temporary Note	0	0			0			0
Coop Special Education	16,085,755	2,199,288	0	2,273,940	15,000		12,796,815	1,199,288
Federal Funds	368,451	0	XXXXXXXXXX	368,451	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	52,741,729	17,597,928	18,315,837	3,293,339	95,500	5,065,945	19,035,334	7,658,506
Less Transfers	5,065,945							
TOTAL Budget Expenditures	\$47,675,784							

Sources of Revenue - - State, Federal, Local

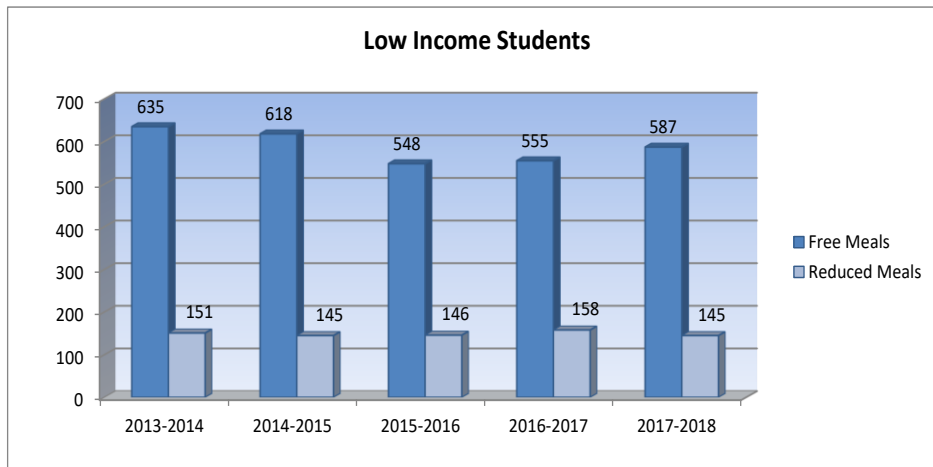
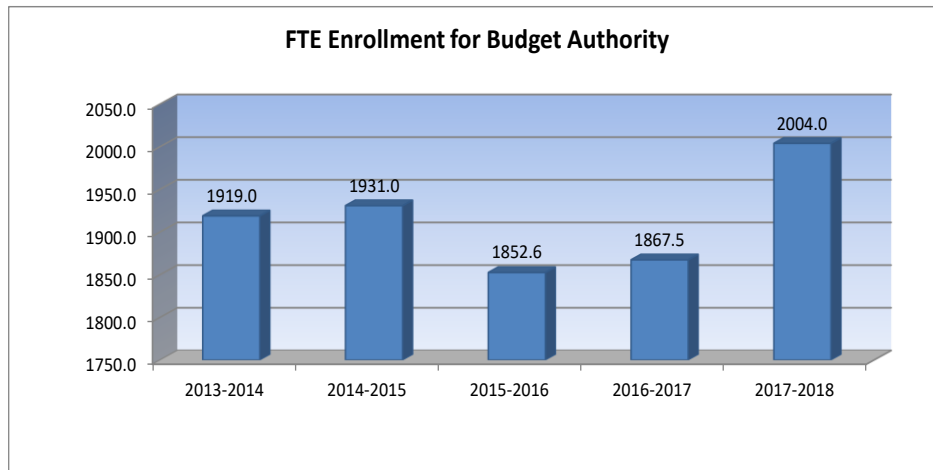
	2015-2016	2016-2017	2017-2018
State Revenues	16,633,266	15,540,978	18,315,837
Federal Revenues	3,134,001	3,242,555	3,293,339
Local Revenues*	20,772,651	20,351,428	19,130,834
Total Revenues	40,539,918	39,134,961	40,740,010
Revenues Per Pupil	20,939	20,018	19,941

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# 368
Enrollment Information

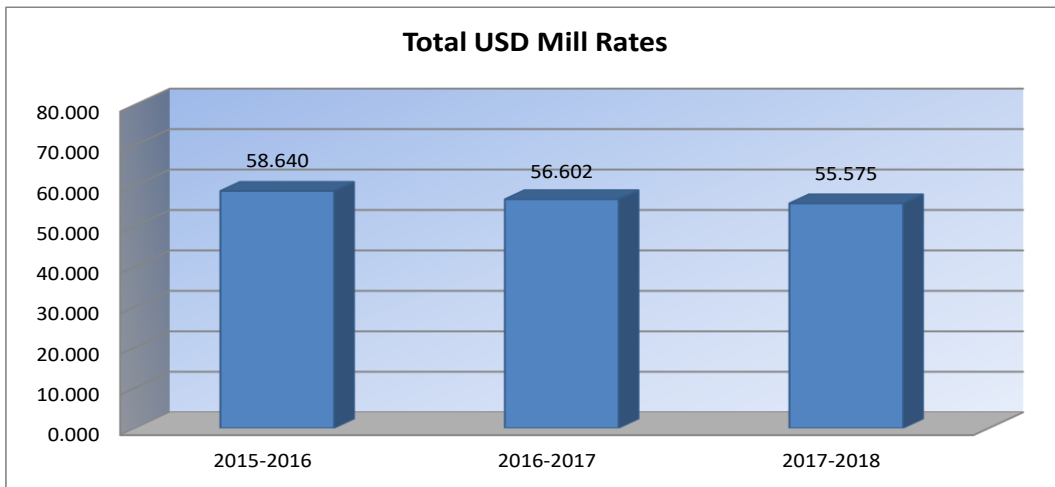
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	1,919.0	1,931.0	1%	1,852.6	-4%	1,867.5	1%	2,004.0	7%
Number of Students - Free Meals	635	618	-3%	548	-11%	555	1%	587	6%
Number of Students - Reduced Meals	151	145	-4%	146	1%	158	8%	145	-8%



*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.

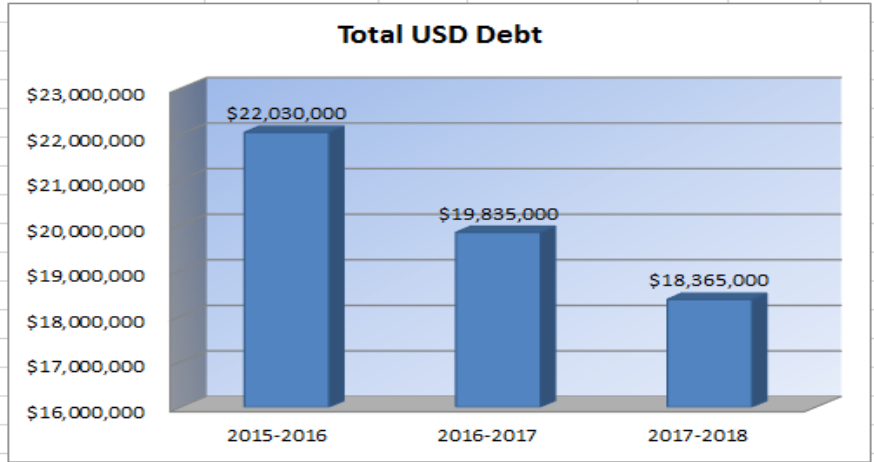
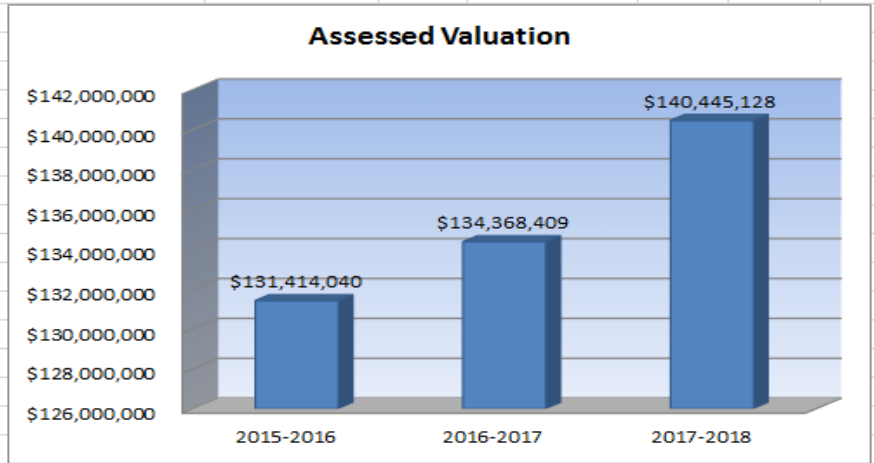
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	21.606	14.830	17.128
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.992	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	9.034	13.780	10.447
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	58.640	56.602	55.575
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



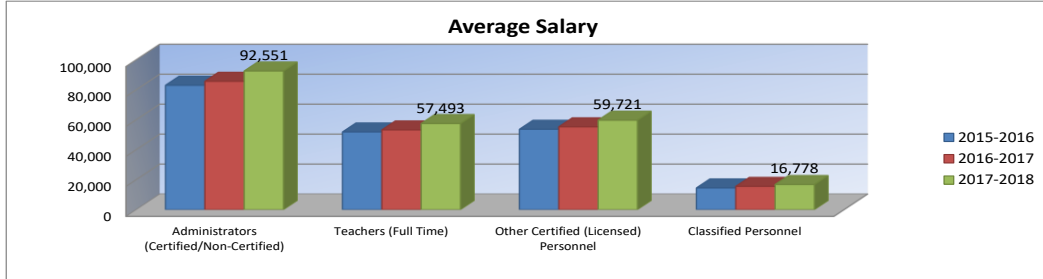
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$131,414,040	\$134,368,409	\$140,445,128
Bonded Indebtedness	22,030,000	19,835,000	18,365,000



USD# 368
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)	19.0	1,577,565	83,030	18.0	1,542,519	85,696	18.0	1,665,921	92,551
Teachers (Full Time)	213.0	11,050,318	51,879	208.0	11,072,640	53,234	208.0	11,958,451	57,493
Other Certified (Licensed) Personnel	54.0	2,898,555	53,677	51.0	2,820,157	55,297	51.0	3,045,770	59,721
Classified Personnel	383.0	5,563,159	14,525	368.0	5,717,043	15,535	368.0	6,174,406	16,778
Substitutes/Temporary Help	XXXXX	208,276	XXXXXXXXXX	XXXXX	228,286	XXXXXXXXXX	XXXXX	239,700	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