

Budget at a Glance 2018-19



USD 368 - Paola



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	24,451,467	66%	26,981,531	66%	10%	36,768,679	72%	36%
Student Support Services	1,303,650	4%	1,514,415	4%	16%	1,620,870	3%	7%
Instructional Support Services	464,883	1%	538,214	1%	16%	829,850	2%	54%
Administration & Support	2,392,038	6%	2,565,568	6%	7%	2,913,025	6%	14%
Operations & Maintenance	2,364,208	6%	4,534,188	11%	92%	3,420,918	7%	-25%
Transportation	1,126,741	3%	1,170,668	3%	4%	1,375,500	3%	17%
Food Services	928,106	3%	1,015,574	3%	9%	1,509,386	3%	49%
Capital Improvements	1,048,052	3%	426,111	1%	-59%	36,418	0%	-91%
Debt Services	2,739,714	7%	1,769,032	4%	-35%	2,204,434	4%	25%
Other Costs	48,197	0%	90,117	0%	87%	179,287	0%	99%
Total Expenditures*	36,867,056	100%	40,605,418	100%	10%	50,858,367	100%	25%
Amount per Pupil	\$18,858		\$19,954		6%	\$24,809		24%
Current Expenditures**	32,700,461	100%	35,902,715	100%	10%	43,654,619	100%	22%
Amount per Pupil	\$16,727		\$17,643		5%	\$21,295		21%

Percent of Expenditures

Instruction*** (Total Expenditures)	24,190,148	66%	26,580,329	65%	-1%	32,614,365	64%	-1%
Instruction*** (Current Expenditures)	24,190,148	74%	26,580,329	74%	0%	32,614,365	75%	1%

* 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, Gifts/Grants, KPERs Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

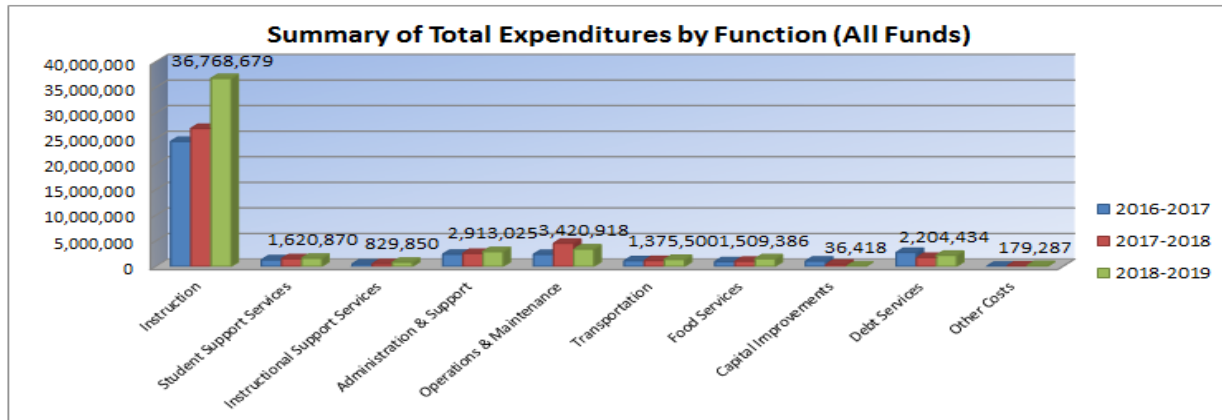
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

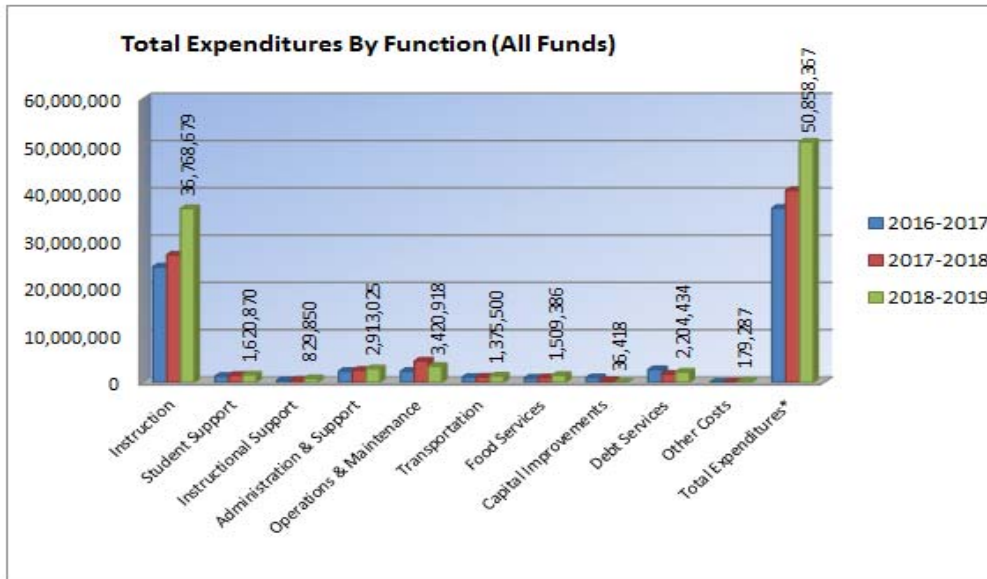
Further definition of what goes into each category:

- 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	24,451,467	26,981,531	36,768,679
Student Support	1,303,650	1,514,415	1,620,870
Instructional Support	464,883	538,214	829,850
Administration & Support	2,392,038	2,565,568	2,913,025
Operations & Maintenance	2,364,208	4,534,188	3,420,918
Transportation	1,126,741	1,170,668	1,375,500
Food Services	928,106	1,015,574	1,509,386
Capital Improvements	1,048,052	426,111	36,418
Debt Services	2,739,714	1,769,032	2,204,434
Other Costs	48,197	90,117	179,287
Total Expenditures*	36,867,056	40,605,418	50,858,367

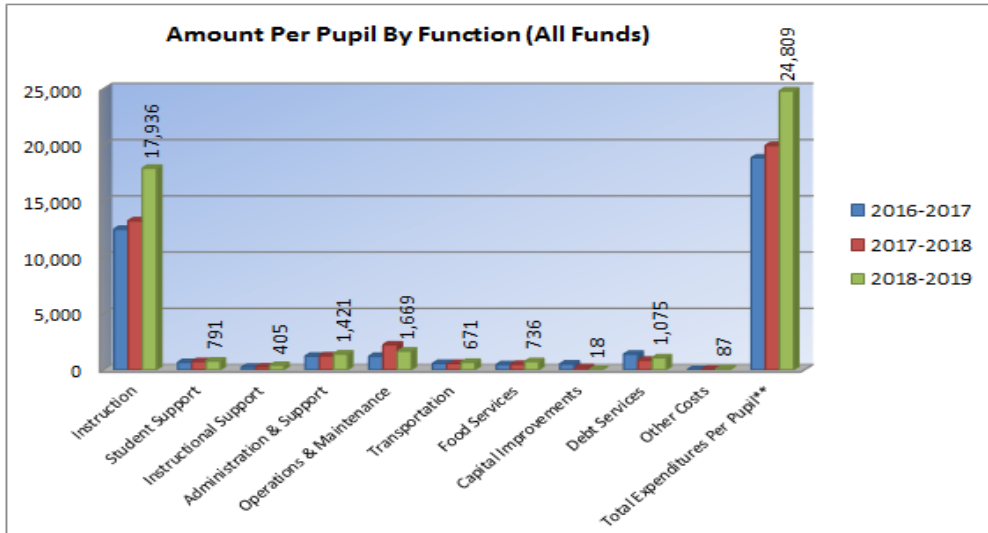


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	12,507	13,259	17,936
Student Support	667	744	791
Instructional Support	238	264	405
Administration & Support	1,224	1,261	1,421
Operations & Maintenance	1,209	2,228	1,669
Transportation	576	575	671
Food Services	475	499	736
Capital Improvements	536	209	18
Debt Services	1,401	869	1,075
Other Costs	25	44	87
Total Expenditures Per Pupil**	18,858	19,954	24,809
Enrollment (FTE)*	1,955.0	2,035.0	2,050.0

*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.

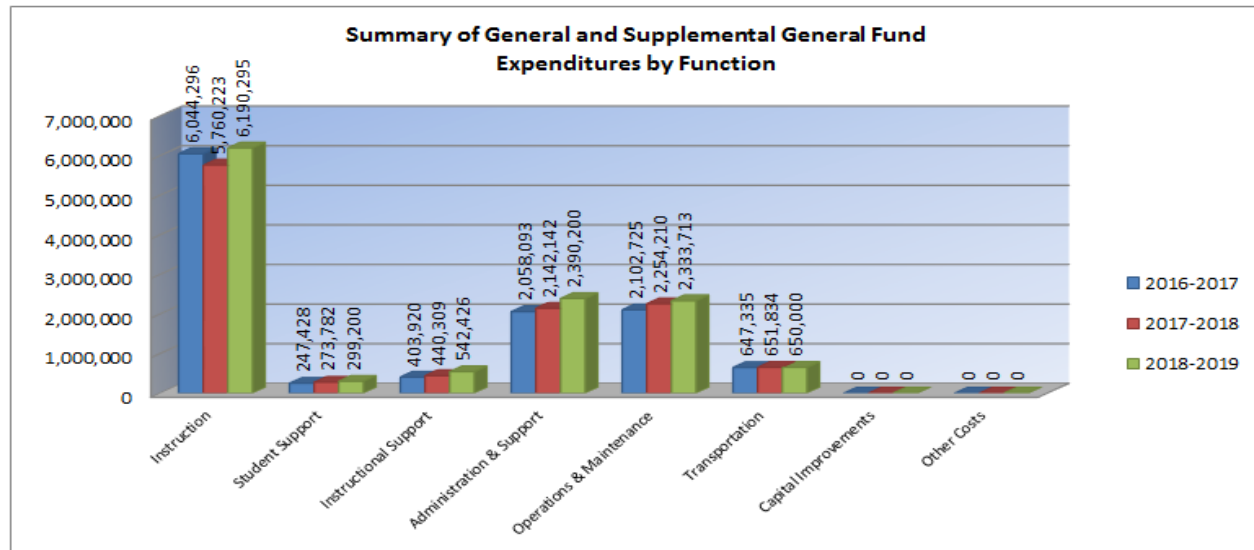


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

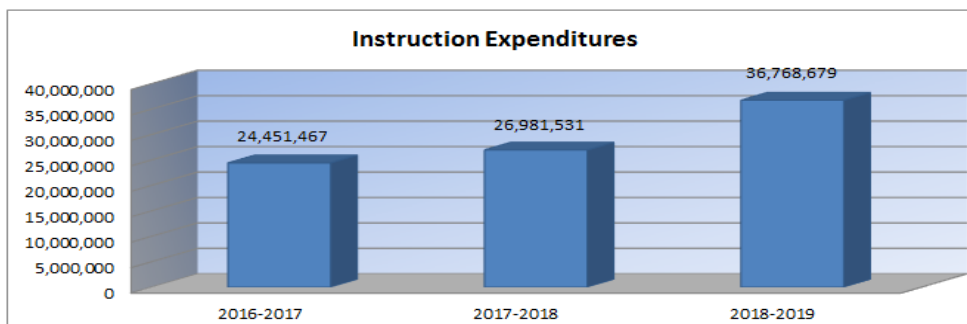
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	6,044,296	53%	5,760,223	50%	-5%	6,190,295	50%	7%
Student Support	247,428	2%	273,782	2%	11%	299,200	2%	9%
Instructional Support	403,920	4%	440,309	4%	9%	542,426	4%	23%
Administration & Support	2,058,093	18%	2,142,142	19%	4%	2,390,200	19%	12%
Operations & Maintenance	2,102,725	18%	2,254,210	20%	7%	2,333,713	19%	4%
Transportation	647,335	6%	651,834	6%	1%	650,000	5%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	11,503,797	100%	11,522,500	100%	0%	12,405,834	100%	8%
Amount per Pupil	\$5,884		\$5,662		-4%	\$6,052		7%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	5,895,958	5,589,606	-5%	6,004,195	7%
Federal Funds	341,430	361,979	6%	362,631	0%
Supplemental General	148,338	170,617	15%	186,100	9%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	555,112	1,200,806	116%	1,709,516	42%
Bilingual Education	343	17,288	4940%	55,311	220%
Virtual Education	14,950	26,950	80%	88,100	227%
Capital Outlay	261,319	401,202	54%	4,154,314	935%
Driver Education	24,514	17,869	-27%	70,245	293%
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	2,576,256	2,453,911	-5%	3,876,851	58%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	485,048	531,575	10%	1,066,564	101%
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	1,290,639	2,036,750	58%	3,001,847	47%
Contingency Reserve	0	0	0%		
Text Book & Student Material	116,555	181,093	55%		
Activity Fund	214,162	208,149	-3%		
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	11,924,624	13,197,795	11%	20,575,674	56%
Enrollment (FTE)*	1,955.0	2,035.0	4%	2,050.0	1%
Amount per Pupil	6,100	6,485	6%	10,037	55%
Adult Education	158,848	179,188	13%	216,076	21%
Adult Supplemental Education	38,119	28,618	-25%	82,563	189%
Special Education Coop	12,329,876	13,575,930	10%	15,894,366	17%
TOTAL	24,451,467	26,981,531	10%	36,768,679	36%



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 2016-17 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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	13,439,236	0	13,439,236	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	4,687,255	352,283	2,059,111			0	2,275,861	XXXXXXXXXX
Adult Education	277,160	11,374	61,006	204,780	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	82,563	43,063			0	0	39,500	0
At Risk (K-12)	1,709,516	817,281		0	0	1,209,516	0	317,281
Bilingual Education	55,311	31,987		0	0	23,324	0	0
Virtual Education	88,100	3,100			0	75,000	10,000	0
Capital Outlay	4,999,314	4,070,483	381,831	0	200,000	0	1,347,000	1,000,000
Driver Training	72,245	39,315	11,570	0	0	0	21,360	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,429,704	434,437	7,697	450,406	500	0	536,664	0
Professional Development	208,112	151,862	6,250	0	0	50,000	0	0
Parent Education Program	292,881	13,715	181,781	0	0	26,340	71,045	0
Summer School	0	0		0	0	0	0	0
Special Education	4,430,851	2,240,784	0	0	0	3,780,851	150,000	1,740,784
Career and Postsecondary Education	1,100,564	999,412	2,524	32,414	0	555,626	10,000	499,412
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		736,961						XXXXXXXXXX
Gifts and Grants	179,287	97,287	0				82,000	0
Textbook & Student Materials Revolving		555,280						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,737,198	0	3,737,198			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,144,000						XXXXXXXXXX
Activity Funds		97,933						XXXXXXXXXX
Bond and Interest #1	2,204,434	3,366,981	705,419	0	0		1,902,704	3,770,670
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	26,418	26,418					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	17,181,366	1,646,088	0	2,288,528	25,000		13,867,838	646,088
Federal Funds	377,509	0	XXXXXXXXXX	377,509	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	56,579,024	16,880,044	20,593,623	3,353,637	225,500	5,720,657	20,313,972	7,974,235
Less Transfers	5,720,657							
TOTAL Budget Expenditures	\$50,858,367							

Sources of Revenue - - State, Federal, Local

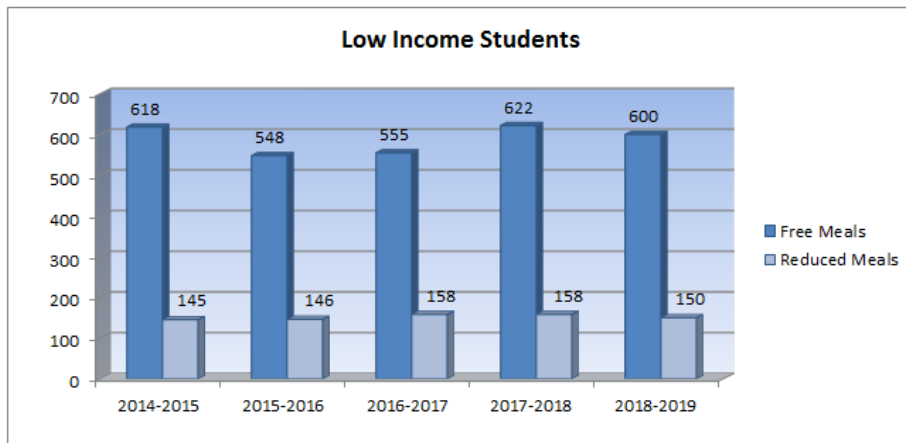
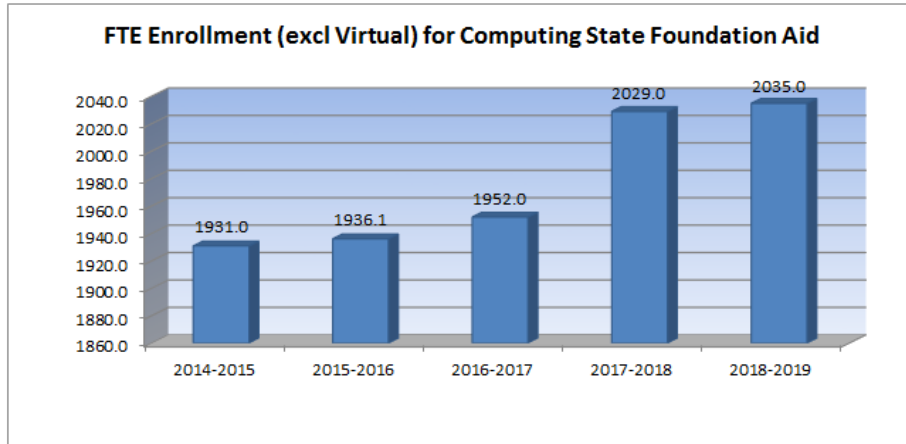
	2016-2017	2017-2018	2018-2019
State Revenues	16,390,289	17,815,493	20,593,623
Federal Revenues	3,242,555	3,291,002	3,353,637
Local Revenues*	20,351,428	21,521,339	20,539,472
Total Revenues	39,984,272	42,627,834	44,486,732
Revenues Per Pupil	20,452	20,947	21,701

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

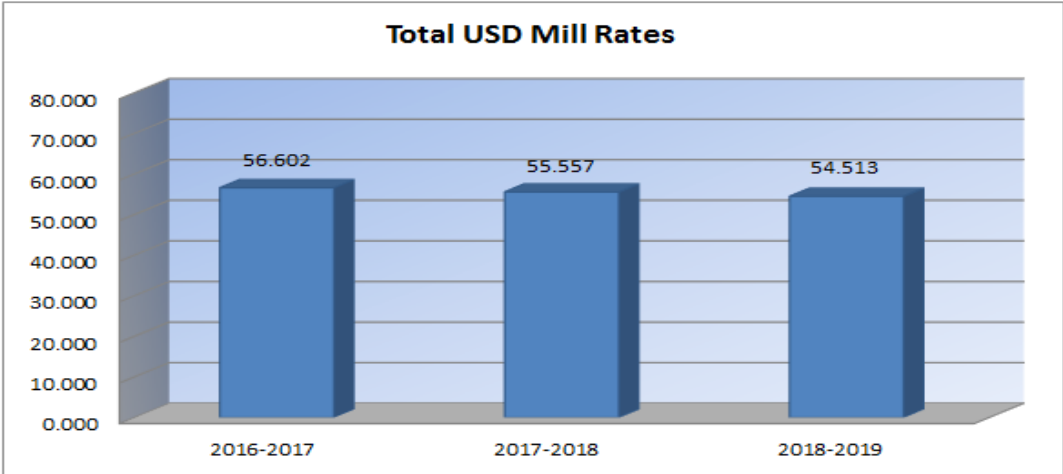
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,931.0	1,936.1	0%	1,952.0	1%	2,029.0	4%	2,035.0	0%
Number of Students - Free Meals	618	548	-11%	555	1%	622	12%	600	-4%
Number of Students - Reduced Meals	145	146	1%	158	8%	158	0%	150	-5%



*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.

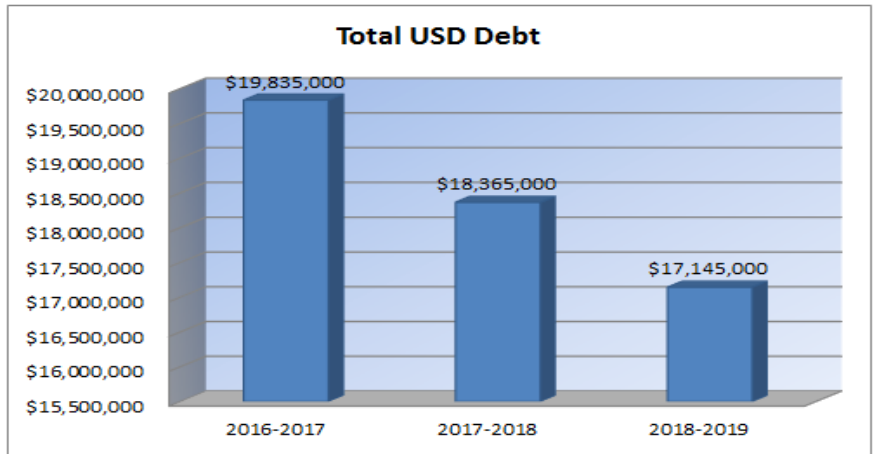
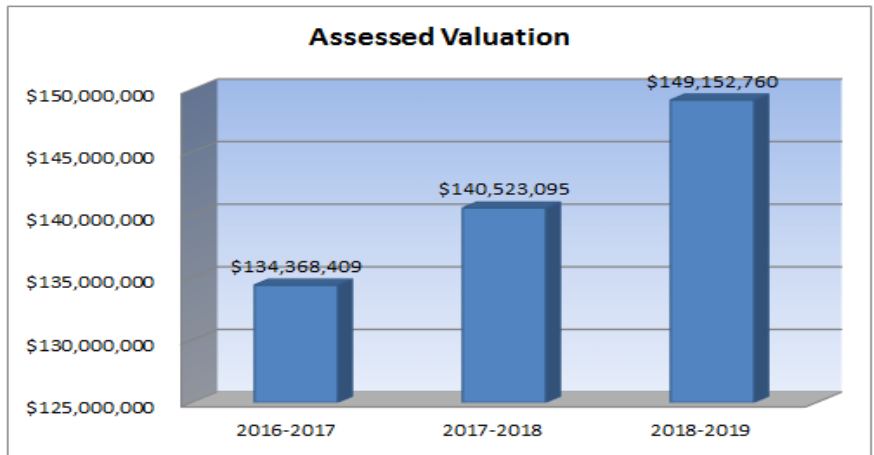
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	14.830	17.119	14.589
Adult Education	0.000	0.000	0.000
Capital Outlay	7.992	7.996	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	13.780	10.442	11.924
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	56.602	55.557	54.513
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



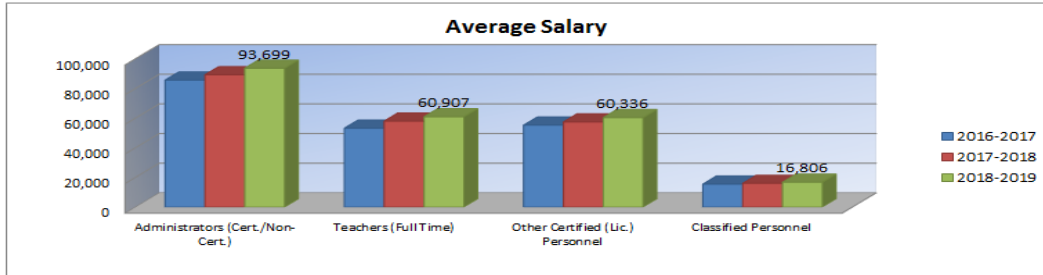
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$134,368,409	\$140,523,095	\$149,152,760
Bonded Indebtedness	19,835,000	18,365,000	17,145,000



USD# 368
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.0	1,542,519	85,696	19.0	1,695,511	89,237	19.0	1,780,287	93,699
Teachers (Full Time)	208.0	11,072,640	53,234	212.0	12,297,326	58,006	212.0	12,912,193	60,907
Other Certified (Licensed) Personnel	51.0	2,820,157	55,297	56.0	3,217,931	57,463	56.0	3,378,828	60,336
Classified Personnel	368.0	5,717,043	15,535	367.0	5,873,954	16,005	367.0	6,167,651	16,806
Substitutes/Temporary Help	XXXX	228,286	XXXXXXXX	XXXX	234,560	XXXXXXXX	XXXX	246,288	XXXXXXXX



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