

# Budget at a Glance 2019-20



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](http://www.ksde.org)

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

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	26,981,532	66%	28,915,601	67%	7%	38,284,311	73%	32%
Student Support Services	1,514,415	4%	1,441,401	3%	-5%	1,714,083	3%	19%
Instructional Support Services	538,214	1%	572,648	1%	6%	863,580	2%	51%
Administration & Support	2,565,568	6%	2,700,135	6%	5%	3,152,533	6%	17%
Operations & Maintenance	4,534,188	11%	5,259,589	12%	16%	3,309,164	6%	-37%
Transportation	1,170,668	3%	1,200,211	3%	3%	1,516,100	3%	26%
Food Services	1,015,574	3%	950,492	2%	-6%	1,412,996	3%	49%
Capital Improvements	426,111	1%	-5,133	0%	-101%	36,427	0%	-810%
Debt Services	1,769,032	4%	2,204,434	5%	25%	2,196,512	4%	0%
Other Costs	90,117	0%	44,087	0%	-51%	212,318	0%	382%
<b>Total Expenditures*</b>	<b>40,605,419</b>	<b>100%</b>	<b>43,283,465</b>	<b>100%</b>	<b>7%</b>	<b>52,698,024</b>	<b>100%</b>	<b>22%</b>
Amount per Pupil	\$20,013		\$22,341		12%	\$26,991		21%
<b>Current Expenditures**</b>	<b>35,902,716</b>	<b>100%</b>	<b>37,808,315</b>	<b>100%</b>	<b>5%</b>	<b>46,577,072</b>	<b>100%</b>	<b>23%</b>
Amount per Pupil	\$17,695		\$19,515		10%	\$23,856		22%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	26,580,330	65%	28,546,262	66%	1%	35,204,871	67%	1%
Instruction*** (Current Expenditures)	26,580,330	74%	28,546,262	76%	2%	35,204,871	76%	0%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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.

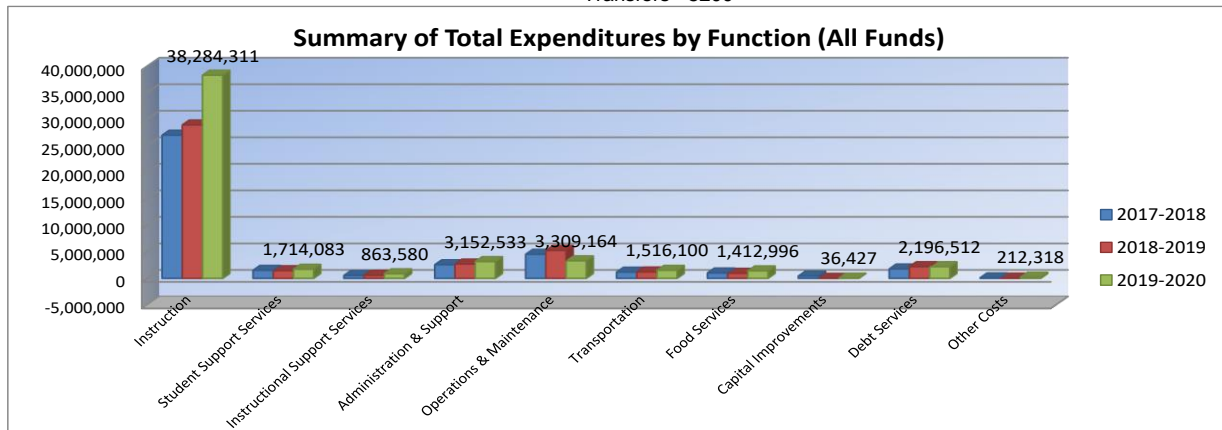
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

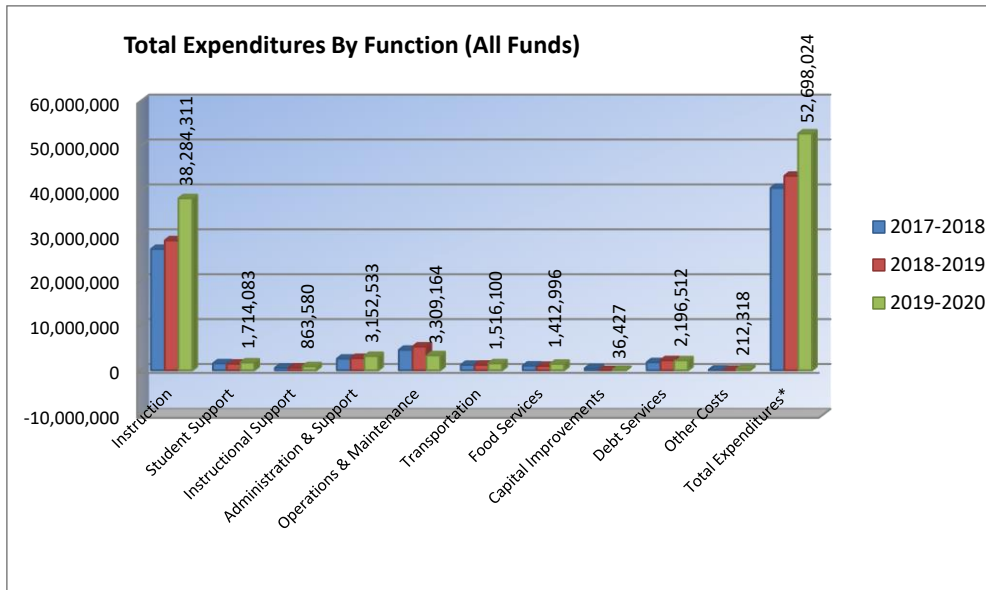
**Further definition of what goes into each category:**

- 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)**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	26,981,532	28,915,601	38,284,311
Student Support	1,514,415	1,441,401	1,714,083
Instructional Support	538,214	572,648	863,580
Administration & Support	2,565,568	2,700,135	3,152,533
Operations & Maintenance	4,534,188	5,259,589	3,309,164
Transportation	1,170,668	1,200,211	1,516,100
Food Services	1,015,574	950,492	1,412,996
Capital Improvements	426,111	-5,133	36,427
Debt Services	1,769,032	2,204,434	2,196,512
Other Costs	90,117	44,087	212,318
<b>Total Expenditures*</b>	<b>40,605,419</b>	<b>43,283,465</b>	<b>52,698,024</b>

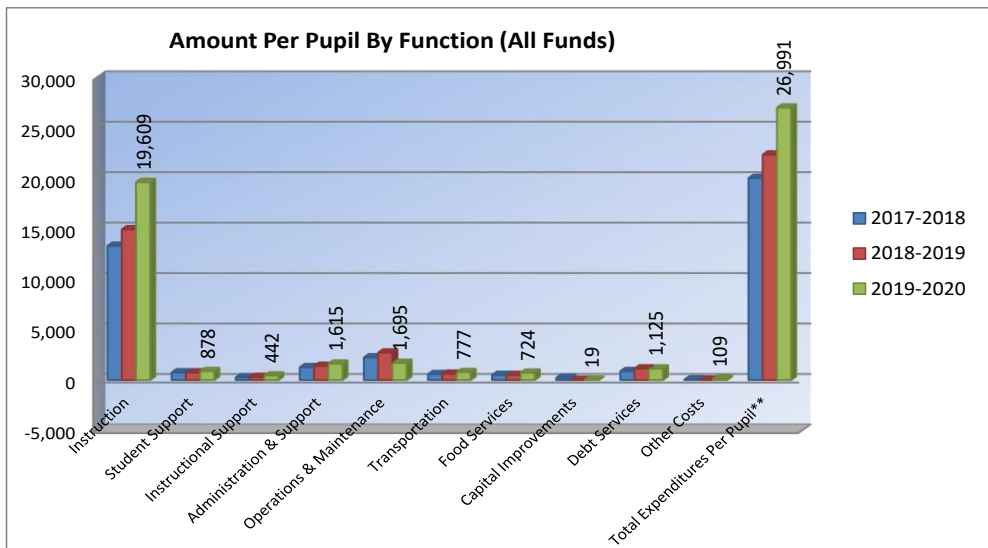


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	13,298	14,925	19,609
Student Support	746	744	878
Instructional Support	265	296	442
Administration & Support	1,264	1,394	1,615
Operations & Maintenance	2,235	2,715	1,695
Transportation	577	619	777
Food Services	501	491	724
Capital Improvements	210	-3	19
Debt Services	872	1,138	1,125
Other Costs	44	23	109
<b>Total Expenditures Per Pupil**</b>	<b>20,013</b>	<b>22,341</b>	<b>26,991</b>
Enrollment (FTE)*	2,029.0	1,937.4	1,952.4

\*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.

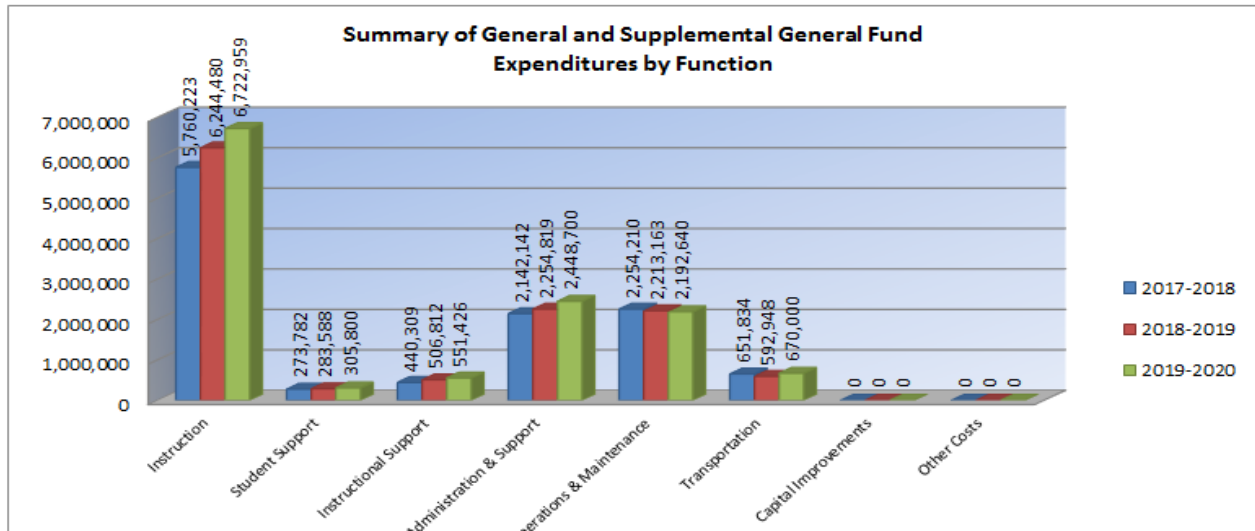


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

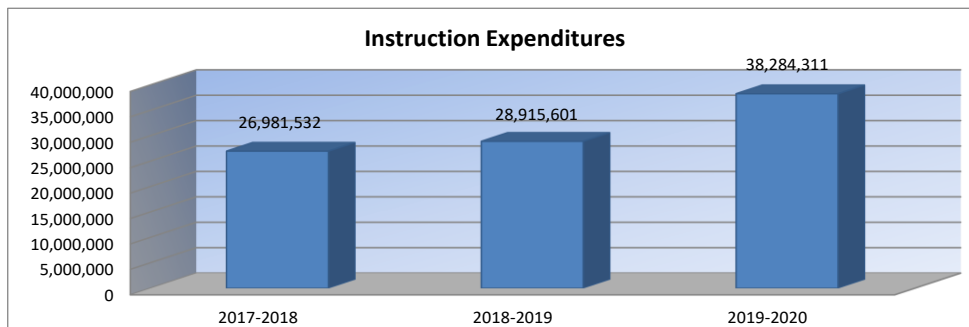
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	5,760,223	50%	6,244,480	52%	8%	6,722,959	52%	8%
Student Support	273,782	2%	283,588	2%	4%	305,800	2%	8%
Instructional Support	440,309	4%	506,812	4%	15%	551,426	4%	9%
Administration & Support	2,142,142	19%	2,254,819	19%	5%	2,448,700	19%	9%
Operations & Maintenance	2,254,210	20%	2,213,163	18%	-2%	2,192,640	17%	-1%
Transportation	651,834	6%	592,948	5%	-9%	670,000	5%	13%
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>11,522,500</b>	<b>100%</b>	<b>12,095,810</b>	<b>100%</b>	<b>5%</b>	<b>12,891,525</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$5,679		\$6,243		10%	\$6,603		6%

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)**

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	5,589,606	6,176,353	10%	6,536,859	6%
Federal Funds	361,979	370,294	2%	358,599	-3%
Supplemental General	170,617	68,127	-60%	186,100	173%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	1,200,806	1,179,924	-2%	1,788,214	52%
Bilingual Education	17,289	12,912	-25%	56,829	340%
Virtual Education	26,950	21,000	-22%	89,100	324%
Capital Outlay	401,202	369,339	-8%	3,079,440	734%
Driver Education	17,869	18,520	4%	72,363	291%
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	2,453,911	3,168,889	29%	3,975,392	25%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	531,575	615,316	16%	1,195,387	94%
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	2,036,750	1,184,768	-42%	3,639,468	207%
Contingency Reserve	0	147,374	0%		
Text Book & Student Material	181,093	320,736	77%		
Activity Fund	208,149	210,923	1%		
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>	13,197,796	13,864,475	5%	20,977,751	51%
Enrollment (FTE)*	2,029.0	1,937.4	-5%	1,952.4	1%
Amount per Pupil	6,505	7,156	10%	10,745	50%
Adult Education	179,188	211,576	18%	220,425	4%
Adult Supplemental Education	28,618	23,351	-18%	96,245	312%
Special Education Coop	13,575,930	14,816,199	9%	16,989,890	15%
<b>TOTAL</b>	26,981,532	28,915,601	7%	38,284,311	32%



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 2017-18 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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	14,224,066	0	14,224,066	0	0	0	0	XXXXXXXXXX
Supplemental General	4,773,564	320,291	2,081,274			0	2,371,999	XXXXXXXXXX
Adult Education	282,958	11,374	62,286	209,298	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	96,245	43,395			0	0	52,850	0
At Risk (K-12)	1,788,214	785,713		0	0	1,288,214	0	285,713
Bilingual Education	56,829	31,987		0	0	24,842	0	0
Virtual Education	89,100	4,100		0	0	75,000	10,000	0
Capital Outlay	3,924,440	2,804,110	383,926	0	300,000	0	1,436,404	1,000,000
Driver Training	74,363	46,613	9,750	0	0	0	18,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,319,365	372,529	6,956	387,693	1,000	0	551,187	0
Professional Development	212,384	156,134	6,250	0	0	50,000	0	0
Parent Education Program	332,912	13,715	189,739	0	0	30,000	99,458	0
Summer School	0	0		0	0	0	0	0
Special Education	4,604,992	2,302,252	0	0	0	3,954,992	150,000	1,802,252
Career and Postsecondary Education	1,275,137	993,985	14,342	42,738	0	683,057	35,000	493,985
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		565,352						XXXXXXXXXX
Gifts and Grants	212,318	125,318	0				87,000	0
Textbook & Student Materials Revolving		389,842						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	4,548,785	0	4,548,785			0		XXXXXXXXXX
Contingency Reserve		996,626						XXXXXXXXXX
Activity Funds		103,089						XXXXXXXXXX
Bond and Interest #1	2,196,512	3,871,796	658,954	0	0		1,859,632	4,193,870
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	26,427	26,427					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	18,391,890	1,470,821	0	2,296,863	30,000		15,065,027	470,821
Federal Funds	373,628	0	XXXXXXXXXX	373,628	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>58,804,129</b>	<b>15,435,469</b>	<b>22,186,328</b>	<b>3,310,220</b>	<b>331,000</b>	<b>6,106,105</b>	<b>21,736,557</b>	<b>8,246,641</b>
Less Transfers	6,106,105							
<b>TOTAL Budget Expenditures</b>	<b>\$52,698,024</b>							

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

	2017-2018	2018-2019	2019-2020
State Revenues	17,198,965	17,049,902	22,186,328
Federal Revenues	3,291,002	3,176,902	3,310,220
Local Revenues*	21,571,777	24,096,858	22,067,557
<b>Total Revenues</b>	<b>42,061,744</b>	<b>44,323,662</b>	<b>47,564,105</b>
Revenues Per Pupil	20,730	22,878	24,362

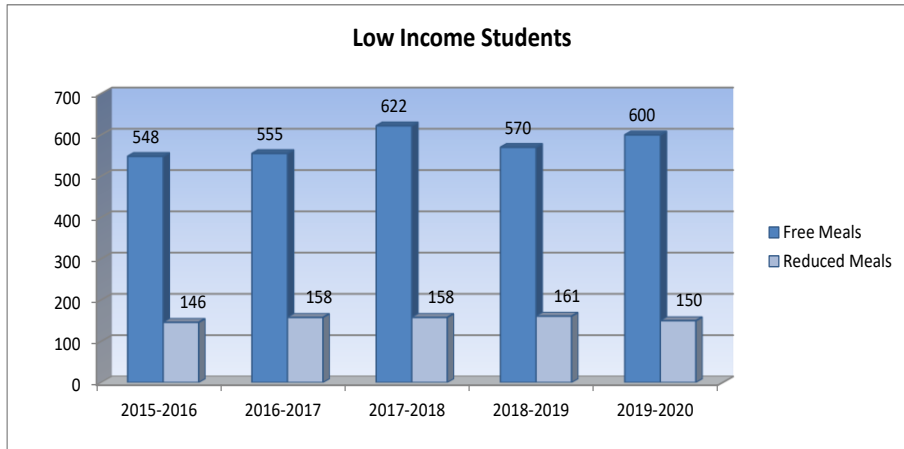
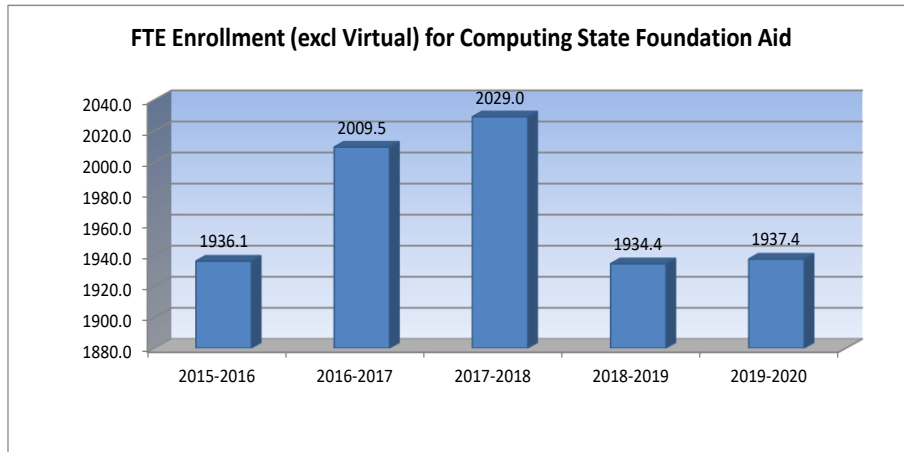
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

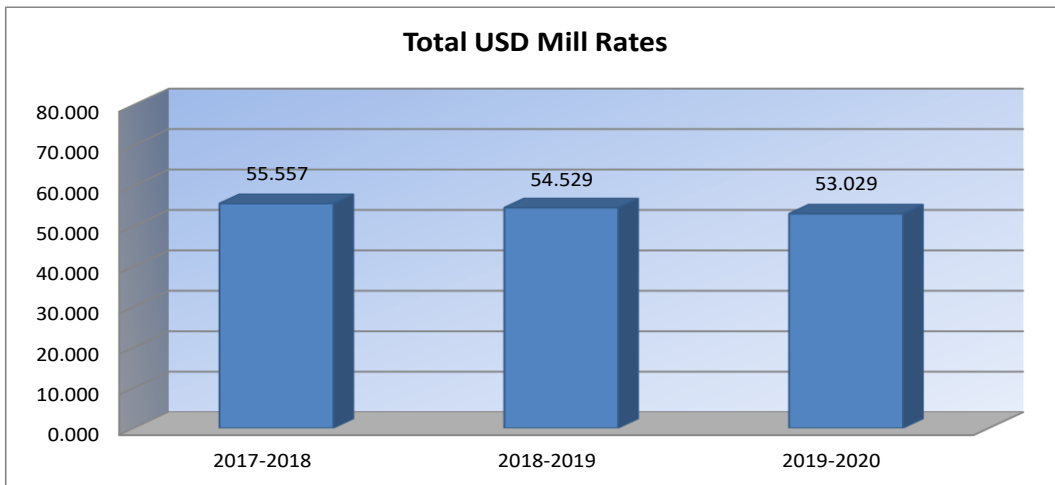
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,936.1	2,009.5	4%	2,029.0	1%	1,934.4	-5%	1,937.4	0%
Number of Students - Free Meals	548	555	1%	622	12%	570	-8%	600	5%
Number of Students - Reduced Meals	146	158	8%	158	0%	161	2%	150	-7%



\*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.

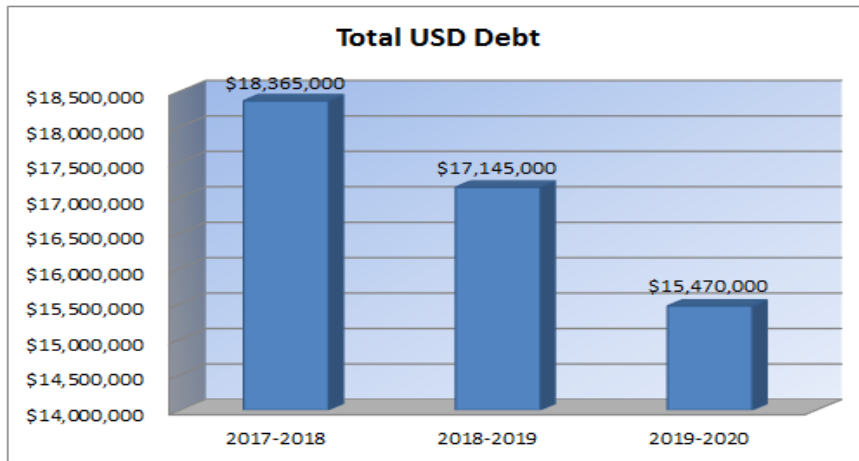
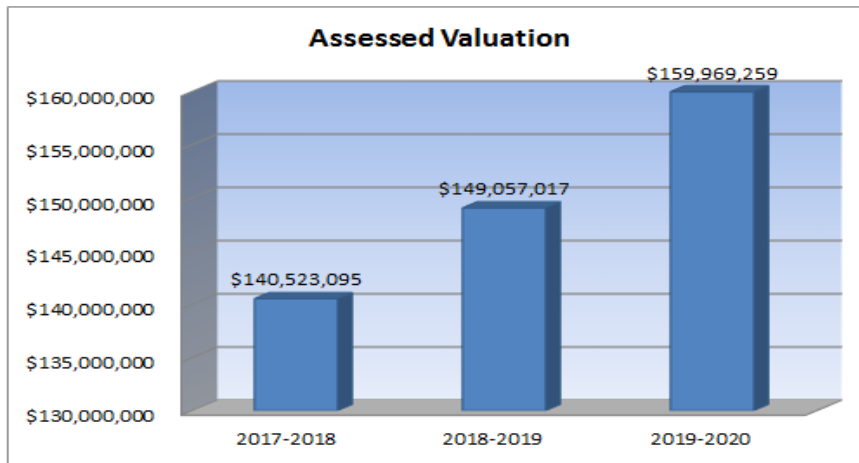
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
General	20.000	20.000	20.000
Supplemental General	17.119	14.598	14.143
Adult Education	0.000	0.000	0.000
Capital Outlay	7.996	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	10.442	11.931	10.886
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
<b>TOTAL USD</b>	<b>55.557</b>	<b>54.529</b>	<b>53.029</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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



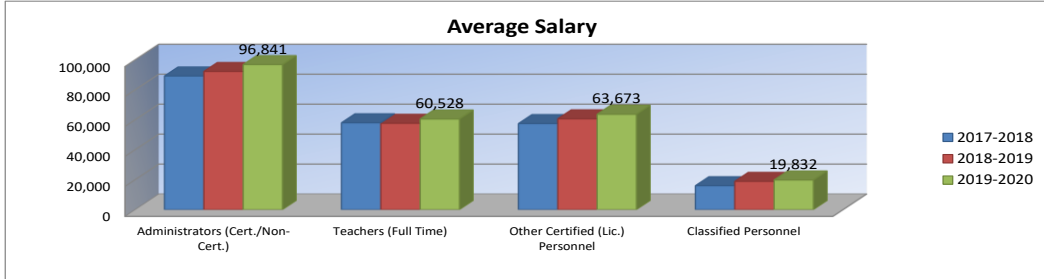
**Other Information**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$140,523,095	\$149,057,017	\$159,969,259
Bonded Indebtedness	18,365,000	17,145,000	15,470,000



USD# 368  
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	19.0	1,695,511	89,237	20.0	1,844,592	92,230	20.0	1,936,821	96,841
Teachers (Full Time)	212.0	12,297,326	58,006	210.0	12,105,614	57,646	210.0	12,710,894	60,528
Other Certified (Licensed) Personnel	56.0	3,217,931	57,463	63.0	3,820,389	60,641	63.0	4,011,408	63,673
Classified Personnel	367.0	5,873,954	16,005	367.0	6,931,626	18,887	367.0	7,278,207	19,832
Substitutes/Temporary Help	XXXXX	234,560	XXXXXXXXXX	XXXXX	237,853	XXXXXXXXXX	XXXXX	249,746	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