

# Budget at a Glance 2017-18



USD 466 - Scott County



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)**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	5,662,814	50%	5,733,686	50%	1%	6,298,823	49%	10%
Student Support Services	118,660	1%	147,039	1%	24%	277,155	2%	88%
Instructional Support Services	278,511	2%	318,420	3%	14%	357,655	3%	12%
Administration & Support	1,482,771	13%	1,480,535	13%	0%	1,629,599	13%	10%
Operations & Maintenance	1,430,436	13%	1,242,061	11%	-13%	1,710,361	13%	38%
Transportation	410,727	4%	499,433	4%	22%	543,885	4%	9%
Food Services	543,438	5%	573,357	5%	6%	614,973	5%	7%
Capital Improvements	158,892	1%	196,794	2%	24%	206,305	2%	5%
Debt Services	1,244,435	11%	1,217,588	11%	-2%	1,259,314	10%	3%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>11,330,684</b>	<b>100%</b>	<b>11,408,913</b>	<b>100%</b>	<b>1%</b>	<b>12,898,070</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$11,883		\$11,964		1%	\$13,394		12%
<b>Current Expenditures**</b>	<b>9,448,954</b>	<b>100%</b>	<b>9,444,991</b>	<b>100%</b>	<b>0%</b>	<b>10,492,451</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$9,910		\$9,905		0%	\$10,896		10%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	5,662,814	50%	5,733,686	50%	0%	6,298,823	49%	-1%
Instruction*** (Current Expenditures)	5,662,814	60%	5,733,686	61%	1%	6,298,823	60%	-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, 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.

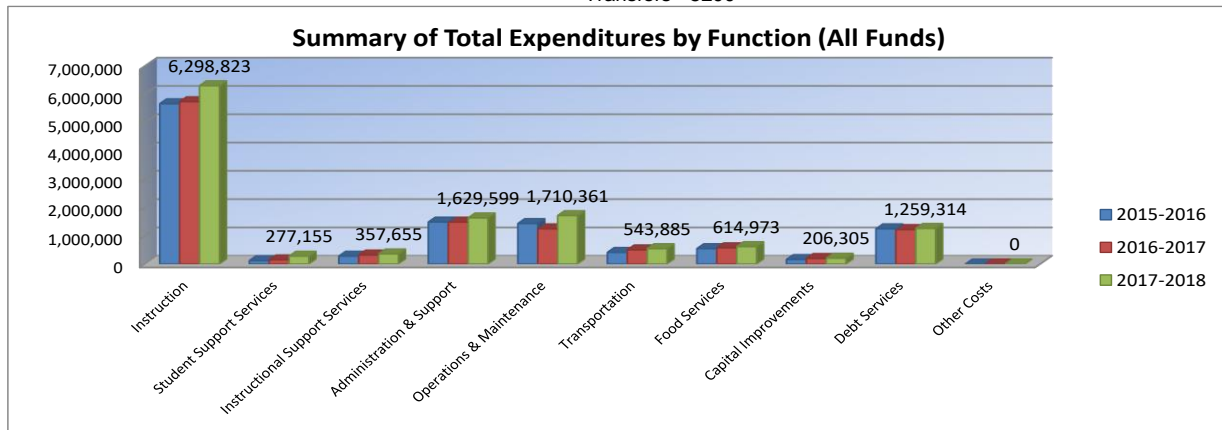
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

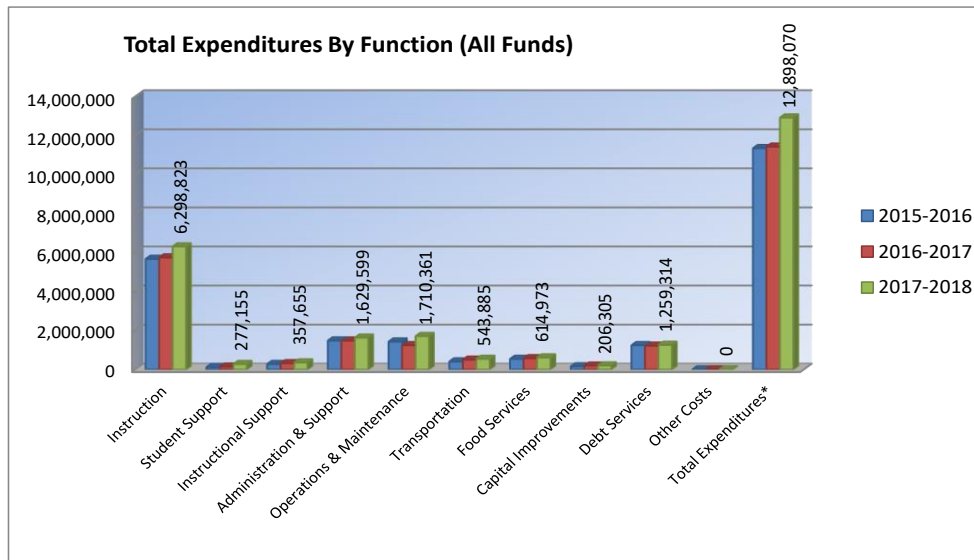
Further definition of what goes into each category:

- 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



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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	5,662,814	5,733,686	6,298,823
Student Support	118,660	147,039	277,155
Instructional Support	278,511	318,420	357,655
Administration & Support	1,482,771	1,480,535	1,629,599
Operations & Maintenance	1,430,436	1,242,061	1,710,361
Transportation	410,727	499,433	543,885
Food Services	543,438	573,357	614,973
Capital Improvements	158,892	196,794	206,305
Debt Services	1,244,435	1,217,588	1,259,314
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>11,330,684</b>	<b>11,408,913</b>	<b>12,898,070</b>

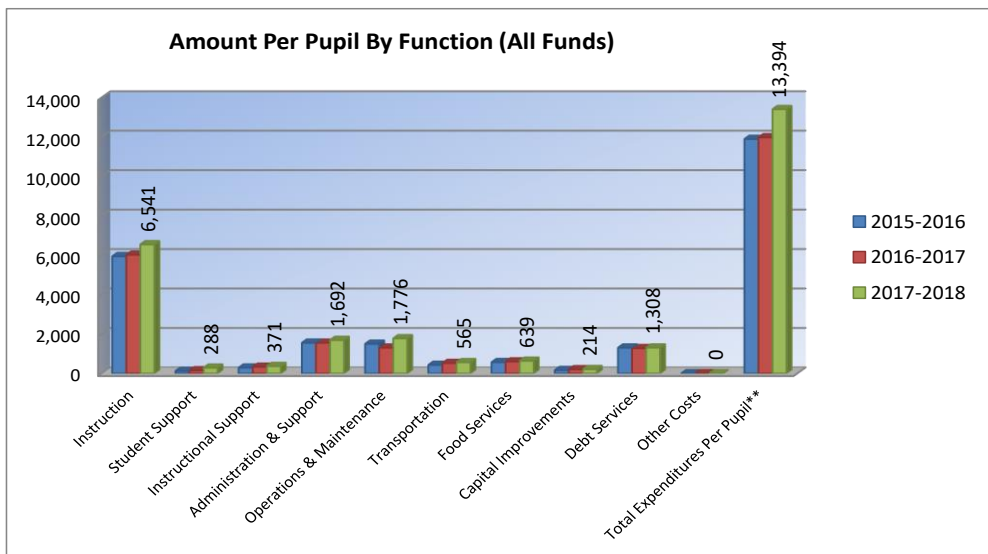


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	5,939	6,013	6,541
Student Support	124	154	288
Instructional Support	292	334	371
Administration & Support	1,555	1,553	1,692
Operations & Maintenance	1,500	1,302	1,776
Transportation	431	524	565
Food Services	570	601	639
Capital Improvements	167	206	214
Debt Services	1,305	1,277	1,308
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>11,883</b>	<b>11,964</b>	<b>13,394</b>
Enrollment (FTE)*	953.5	953.6	963.0

\*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.

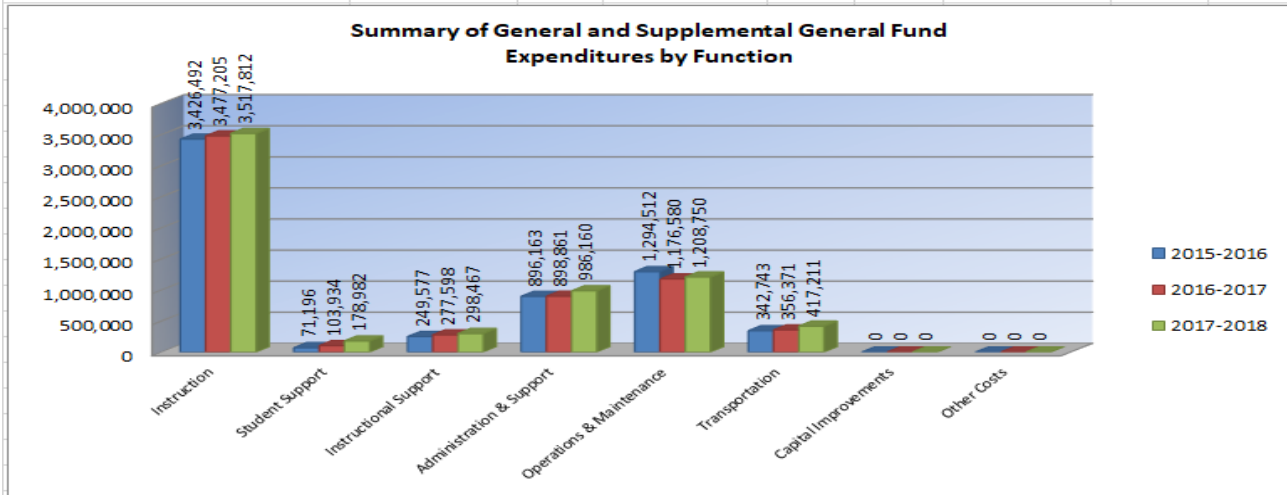


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

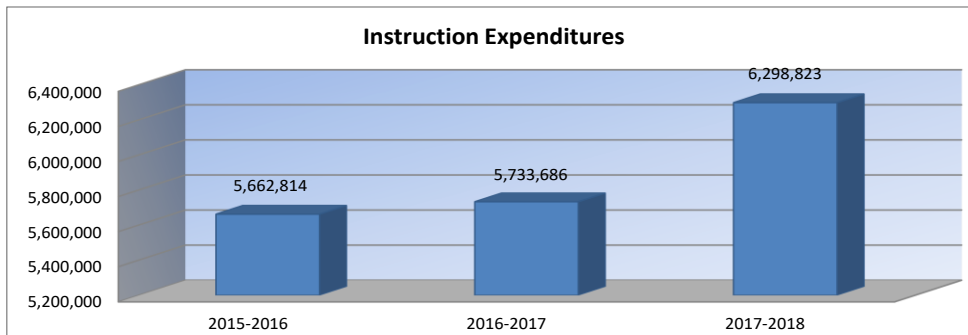
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	3,426,492	55%	3,477,205	55%	1%	3,517,812	53%	1%
Student Support	71,196	1%	103,934	2%	46%	178,982	3%	72%
Instructional Support	249,577	4%	277,598	4%	11%	298,467	5%	8%
Administration & Support	896,163	14%	898,861	14%	0%	986,160	15%	10%
Operations & Maintenance	1,294,512	21%	1,176,580	19%	-9%	1,208,750	18%	3%
Transportation	342,743	5%	356,371	6%	4%	417,211	6%	17%
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>6,280,683</b>	<b>100%</b>	<b>6,290,549</b>	<b>100%</b>	<b>0%</b>	<b>6,607,382</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$6,587		\$6,597		0%	\$6,861		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.



**Instruction Expenditures (1000)**

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	3,300,728	3,330,235	1%	3,367,812	1%
Federal Funds	248,657	243,342	-2%	243,330	0%
Supplemental General	125,764	146,970	17%	150,000	2%
At Risk (4yr Old)	76,825	78,998	3%	85,325	8%
At Risk (K-12)	464,514	495,167	7%	787,347	59%
Bilingual Education	163,467	166,106	2%	191,181	15%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Education	7,895	7,072	-10%	9,735	38%
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	702,181	750,283	7%	851,734	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	151,590	149,387	-1%	158,512	6%
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	287,621	288,506	0%	453,847	57%
Contingency Reserve	0	17,000	0%		
Text Book & Student Material	93,245	17,080	-82%		
Activity Fund	40,327	43,540	8%		
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>	<b>5,662,814</b>	<b>5,733,686</b>	<b>1%</b>	<b>6,298,823</b>	<b>10%</b>
Enrollment (FTE)*	953.5	953.6	0%	963.0	1%
Amount per Pupil	5,939	6,013	1%	6,541	9%
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%
<b>TOTAL</b>	<b>5,662,814</b>	<b>5,733,686</b>	<b>1%</b>	<b>6,298,823</b>	<b>10%</b>



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	6,864,858	0	6,864,858	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	2,274,524	101,695	525,007			0	1,647,822	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	85,325	12,953		0	0	80,000	0	17,628
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	787,347	34,427		0	0	790,000	0	37,080
Bilingual Education	196,181	10,098		0	0	194,000	0	7,917
Virtual Education	130,000	27,760				125,000	0	22,760
Capital Outlay	1,146,305	744,844	77,577	0	0	80,000	735,549	491,665
Driver Training	9,735	9,921	4,900	0	0	10,000	0	15,086
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	623,145	102,940	4,947	300,002	0	125,000	195,023	104,767
Professional Development	45,840	10,216	4,500	0	0	46,000	0	14,876
Parent Education Program	15,000	15,000	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	851,734	14,465	0	0	0	900,000	0	62,731
Career and Postsecondary Education	175,512	49,238	0	0	0	172,000	0	45,726
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	50,000	25,728					25,000	728
Textbook & Student Materials Revolving		78,635						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	667,422	0	667,422			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		431,257						XXXXXXXXXX
Activity Funds		28,008						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,259,314	2,643,499	138,525	0	0		1,293,337	2,816,047
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	247,828	0	XXXXXXXXXX	247,828	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>15,430,070</b>	<b>4,340,684</b>	<b>8,287,736</b>	<b>547,830</b>	<b>0</b>	<b>2,522,000</b>	<b>3,896,731</b>	<b>3,637,011</b>
Less Transfers	2,522,000							
<b>TOTAL Budget Expenditures</b>	<b>\$12,908,070</b>							

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

	2015-2016	2016-2017	2017-2018
State Revenues	7,185,035	6,814,730	8,287,736
Federal Revenues	542,041	567,535	547,830
Local Revenues*	4,305,887	3,981,857	3,896,731
<b>Total Revenues</b>	<b>12,032,963</b>	<b>11,364,122</b>	<b>12,732,297</b>
Revenues Per Pupil	12,620	11,917	13,221

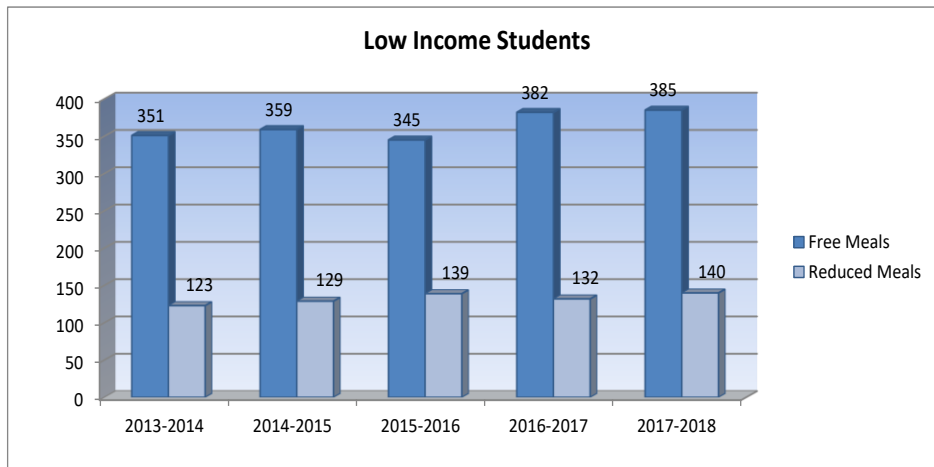
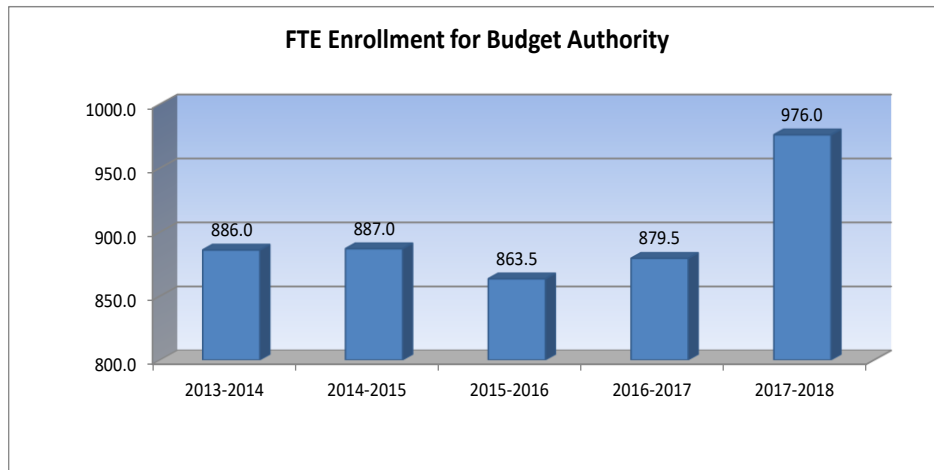
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



USD# 466  
**Enrollment Information**

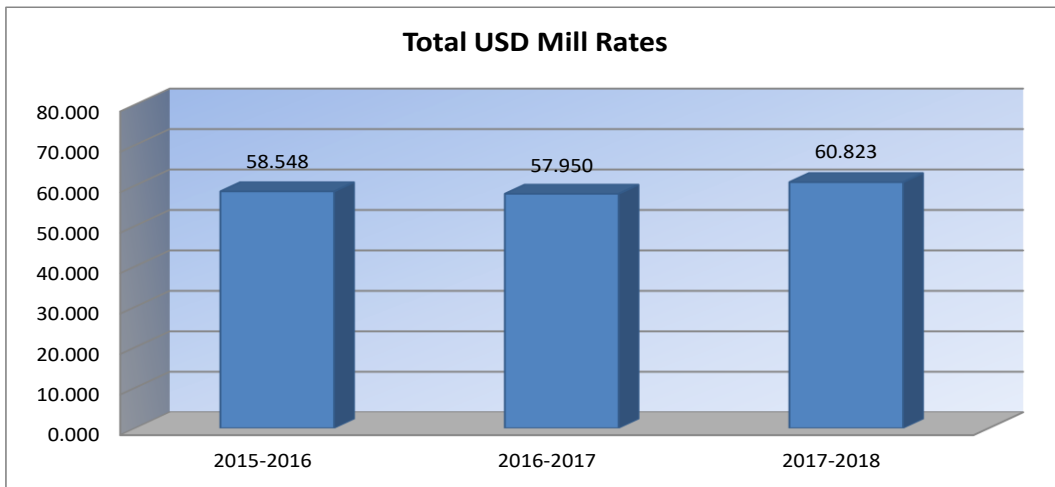
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	886.0	887.0	0%	863.5	-3%	879.5	2%	976.0	11%
Number of Students - Free Meals	351	359	2%	345	-4%	382	11%	385	1%
Number of Students - Reduced Meals	123	129	5%	139	8%	132	-5%	140	6%



\*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.

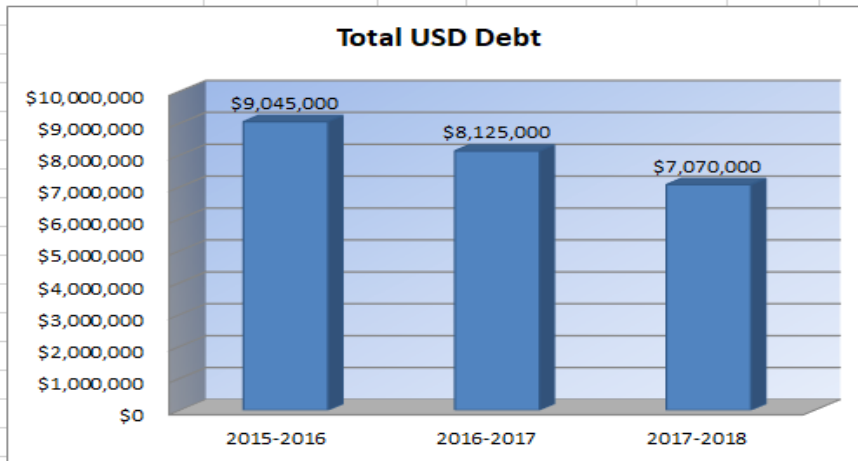
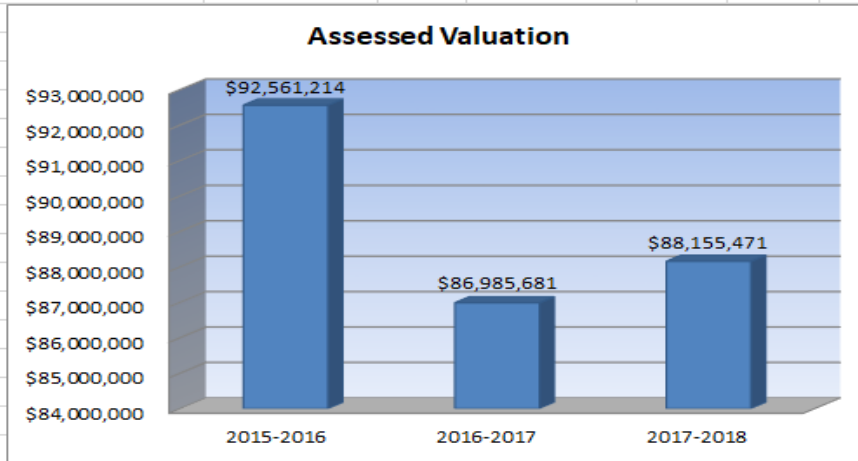
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.489	14.510	18.821
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	14.059	15.440	14.002
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>58.548</b>	<b>57.950</b>	<b>60.823</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	2.000	2.000	2.000
Rec Comm Employee Bnfts	0.250	0.250	0.283
<b>TOTAL OTHER</b>	<b>2.250</b>	<b>2.250</b>	<b>2.283</b>



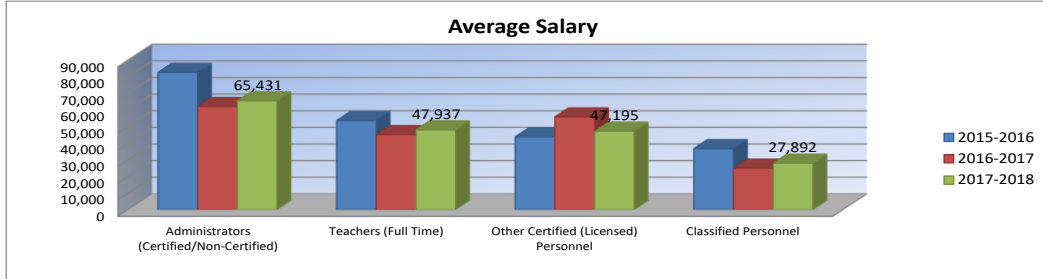
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$92,561,214	\$86,985,681	\$88,155,471
Bonded Indebtedness	9,045,000	8,125,000	7,070,000



USD# 466  
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)	8.0	660,297	82,537	9.2	570,325	61,992	9.2	601,963	65,431
Teachers (Full Time)	63.0	3,374,503	53,564	65.0	2,932,927	45,122	66.0	3,163,814	47,937
Other Certified (Licensed) Personnel	5.2	227,581	43,766	6.2	345,714	55,760	5.6	264,294	47,195
Classified Personnel	40.4	1,482,654	36,699	40.7	1,016,006	24,963	39.7	1,107,315	27,892
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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