

Budget at a Glance 2017-18



USD 347 - Kinsely-Offerle



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

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	2,997,912	59%	2,864,958	57%	-4%	3,628,834	59%	27%
Student Support Services	99,812	2%	114,001	2%	14%	124,270	2%	9%
Instructional Support Services	21,239	0%	18,953	0%	-11%	33,677	1%	78%
Administration & Support	606,493	12%	638,150	13%	5%	615,185	10%	-4%
Operations & Maintenance	527,332	10%	558,111	11%	6%	736,435	12%	32%
Transportation	158,650	3%	183,045	4%	15%	277,320	4%	52%
Food Services	256,666	5%	263,662	5%	3%	318,975	5%	21%
Capital Improvements	45,585	1%	20,810	0%	-54%	65,496	1%	215%
Debt Services	381,081	7%	381,031	8%	0%	386,832	6%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,094,770	100%	5,042,721	100%	-1%	6,187,024	100%	23%
Amount per Pupil	\$15,700		\$15,492		-1%	\$19,830		28%
Current Expenditures**	4,575,077	100%	4,546,865	100%	-1%	5,189,746	100%	14%
Amount per Pupil	\$14,099		\$13,969		-1%	\$16,634		19%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,911,622	57%	2,774,139	55%	-2%	3,378,834	55%	0%
Instruction*** (Current Expenditures)	2,911,622	64%	2,774,139	61%	-3%	3,378,834	65%	4%

* 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.

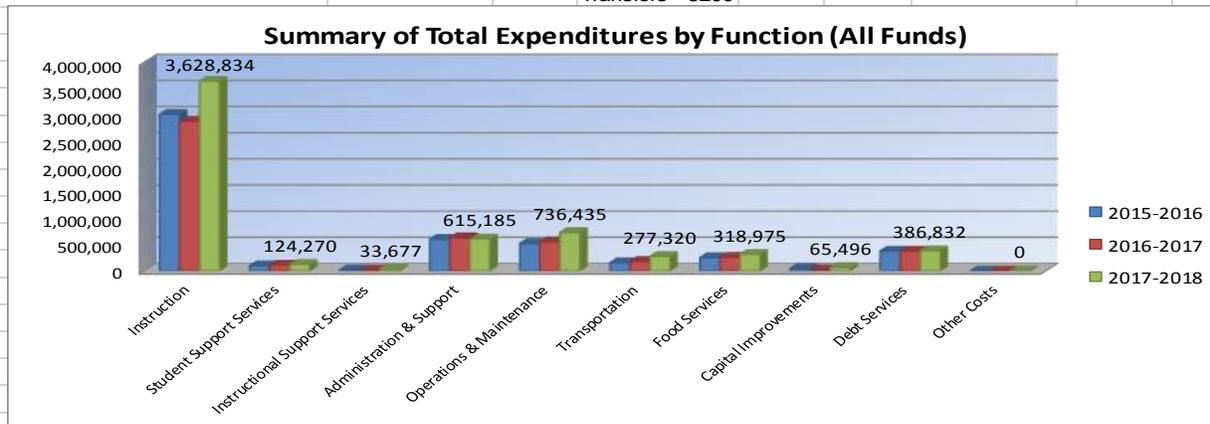
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

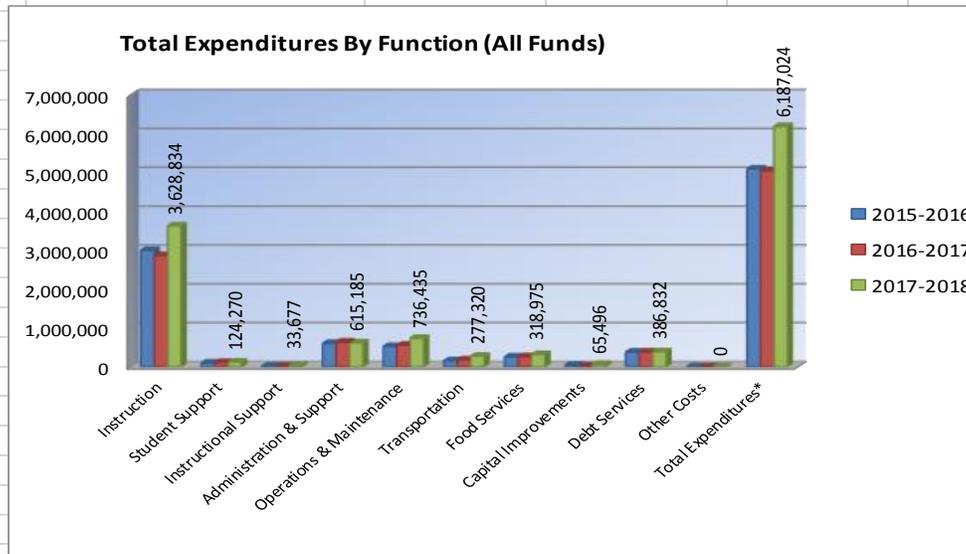
Further definition of what goes into each category:

- 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	2,997,912	2,864,958	3,628,834
Student Support	99,812	114,001	124,270
Instructional Support	21,239	18,953	33,677
Administration & Support	606,493	638,150	615,185
Operations & Maintenance	527,332	558,111	736,435
Transportation	158,650	183,045	277,320
Food Services	256,666	263,662	318,975
Capital Improvements	45,585	20,810	65,496
Debt Services	381,081	381,031	386,832
Other Costs	0	0	0
Total Expenditures*	5,094,770	5,042,721	6,187,024

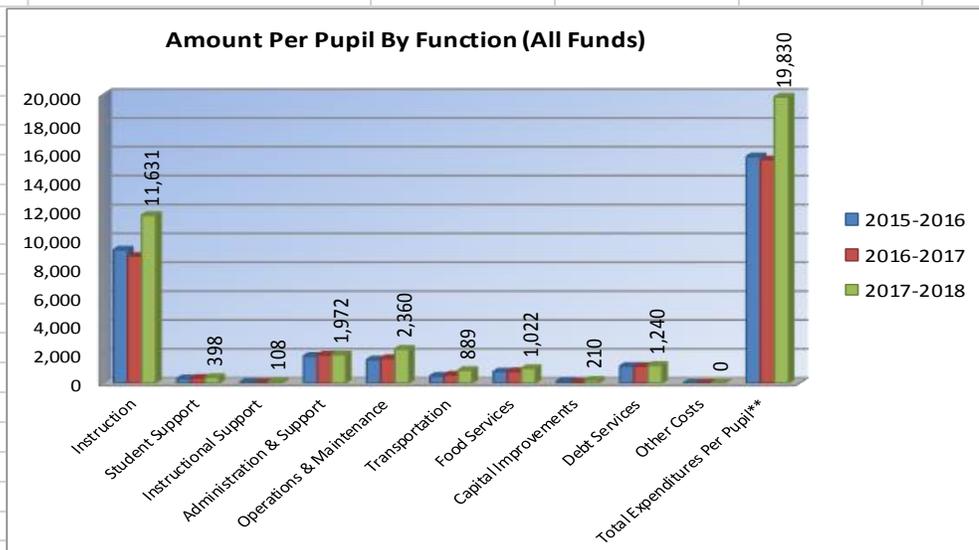


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	9,239	8,802	11,631
Student Support	308	350	398
Instructional Support	65	58	108
Administration & Support	1,869	1,961	1,972
Operations & Maintenance	1,625	1,715	2,360
Transportation	489	562	889
Food Services	791	810	1,022
Capital Improvements	140	64	210
Debt Services	1,174	1,171	1,240
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,700	15,492	19,830
Enrollment (FTE)*	324.5	325.5	312.0

*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.

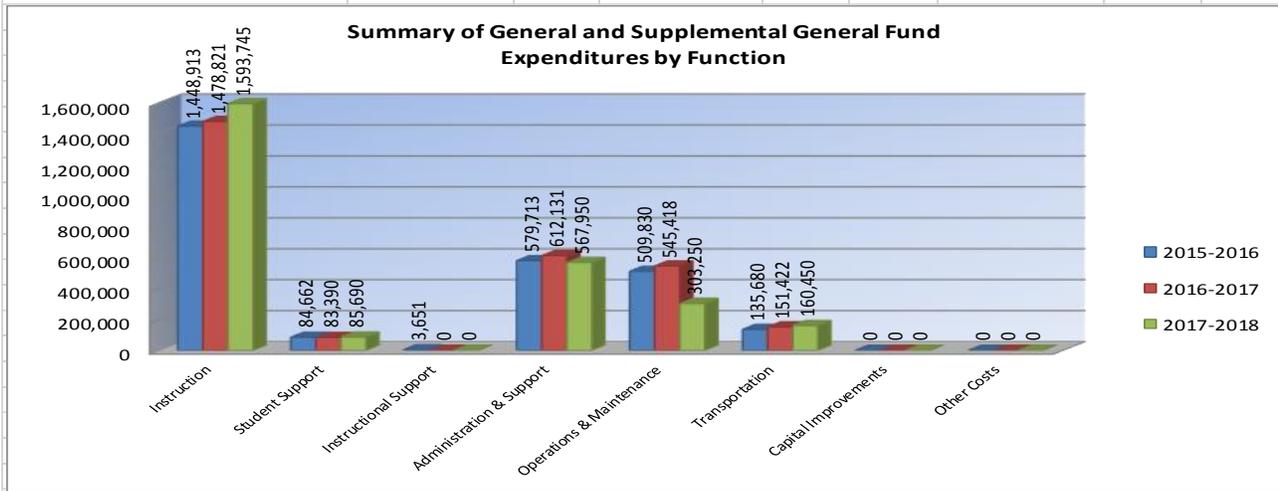


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

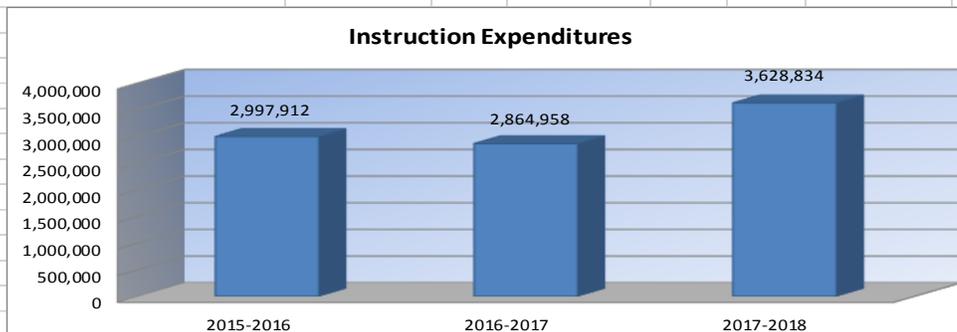
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,448,913	52%	1,478,821	52%	2%	1,593,745	59%	8%
Student Support	84,662	3%	83,390	3%	-2%	85,690	3%	3%
Instructional Support	3,651	0%	0	0%	-100%	0	0%	0%
Administration & Support	579,713	21%	612,131	21%	6%	567,950	21%	-7%
Operations & Maintenance	509,830	18%	545,418	19%	7%	303,250	11%	-44%
Transportation	135,680	5%	151,422	5%	12%	160,450	6%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,762,449	100%	2,871,182	100%	4%	2,711,085	100%	-6%
Amount per Pupil	\$8,513		\$8,821		4%	\$8,689		-1%

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	1,429,628	1,463,925	2%	1,578,687	8%
Federal Funds	97,248	72,257	-26%	87,685	21%
Supplemental General	19,285	14,896	-23%	15,058	1%
At Risk (4yr Old)	44,573	51,726	16%	65,000	26%
At Risk (K-12)	263,736	217,697	-17%	370,000	70%
Bilingual Education	84,404	69,540	-18%	100,000	44%
Virtual Education	0	0	0%	0	0%
Capital Outlay	86,290	90,819	5%	250,000	175%
Driver Education	7,484	3,052	-59%	10,484	244%
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	576,953	563,713	-2%	779,279	38%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	120,000	133,790	11%	147,811	10%
Gifts/Grants	84,922	6,845	-92%	10,000	46%
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	126,207	122,620	-3%	214,830	75%
Contingency Reserve	0	0	0%		
Text Book & Student Material	14,365	9,578	-33%		
Activity Fund	42,817	44,500	4%		
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	2,997,912	2,864,958	-4%	3,628,834	27%
Enrollment (FTE)*	324.5	325.5	0%	312.0	-4%
Amount per Pupil	9,239	8,802	-5%	11,631	32%
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%
TOTAL	2,997,912	2,864,958	-4%	3,628,834	27%



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	July 1, 2017	Estimated Sources of Revenue--2017-18					Estimated
	Amount Budgeted		Cash Balance	State	Federal	Interest	Local	July 1, 2018
						Transfers	Other	Cash Balance
General	3,176,357	0	3,176,357	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,050,998	82,883	339,133			0	628,982	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	65,000	0	0	0	0	65,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	400,000	0	0	0	0	400,000	0	0
Bilingual Education	100,000	0	0	0	0	100,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	610,446	320,551	43,597	0	5,000	0	241,298	0
Driver Training	10,984	4,484	3,500	0	0	0	3,000	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	307,576	30,000	1,904	128,180	0	80,000	67,492	0
Professional Development	33,225	15,000	3,225	0	0	15,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	811,279	105,009	0	0	0	706,270	0	0
Career and Postsecondary Education	153,811	0	3,811	0	0	150,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund		107,488						XXXXXXXXXX
Gifts and Grants	190,169	30,169					160,000	0
Textbook & Student Materials Revolving		72,954						XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	318,932	0	318,932			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		100,000						XXXXXXXXXX
Activity Funds		6,114						XXXXXXXXXX
Tuition Reimbursement		0	0	0	0		0	0
Bond and Interest #1	386,832	693,149	81,025	0	0		367,516	754,858
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0	0	0	0		0	0
Special Assessment	0	0	0	0	0		0	0
Temporary Note	0	0	0	0	0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	87,685	0	XXXXXXXXXX	87,685	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	7,703,294	1,567,801	3,971,484	215,865	5,000	1,516,270	1,468,288	754,858
Less Transfers	1,516,270							
TOTAL Budget Expenditures	\$6,187,024							

Sources of Revenue - - State, Federal, Local

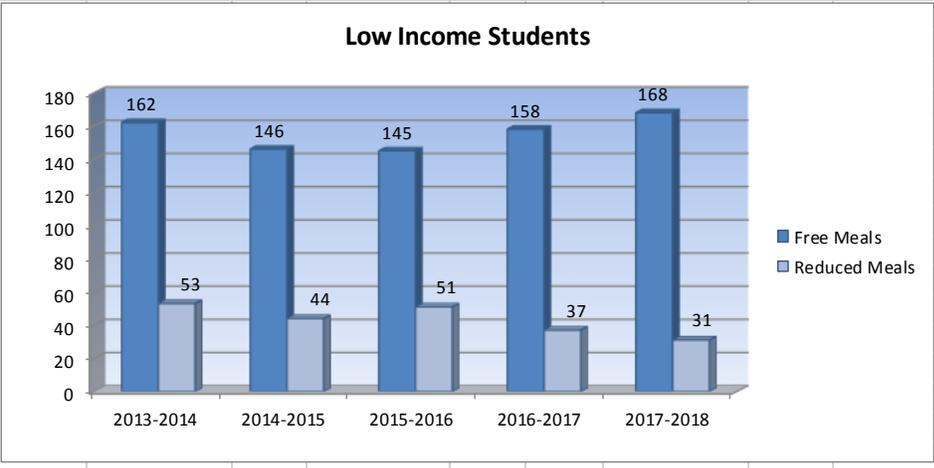
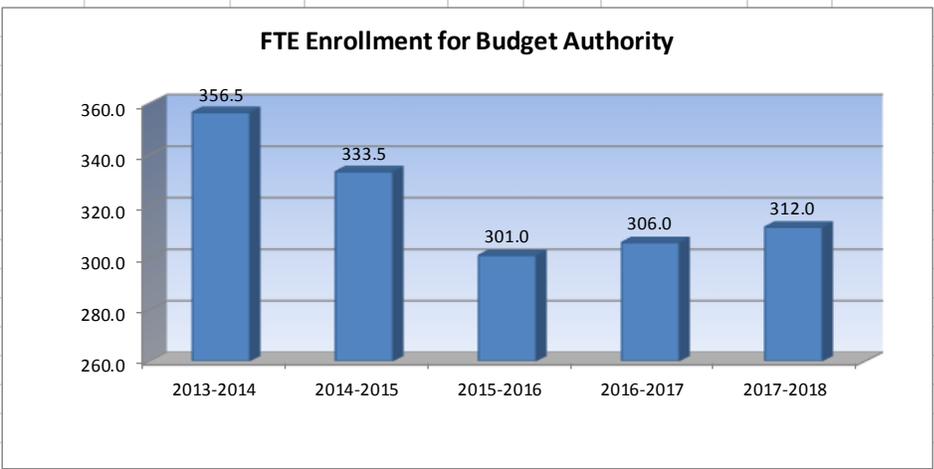
	2015-2016	2016-2017	2017-2018
State Revenues	3,934,794	3,657,281	3,971,484
Federal Revenues	197,656	227,575	215,865
Local Revenues*	1,937,485	1,912,472	1,473,288
Total Revenues	6,069,935	5,797,328	5,660,637
Revenues Per Pupil	18,706	17,811	18,143

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

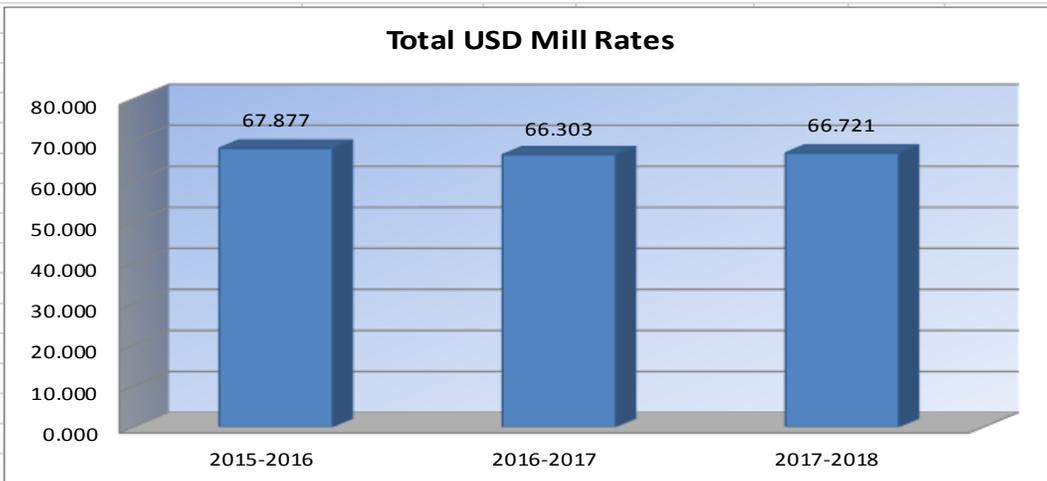
	2013-2014	2014-2015	%	2015-2016	%	2016-2017	%	2017-2018	%
	Actual	Actual	inc/ dec	Actual	inc/ dec	Actual	inc/ dec	Budget	inc/ dec
Enrollment (FTE)*	356.5	333.5	-6%	301.0	-10%	306.0	2%	312.0	2%
Number of Students - Free Meals	162	146	-10%	145	-1%	158	9%	168	6%
Number of Students - Reduced Meals	53	44	-17%	51	16%	37	-27%	31	-16%



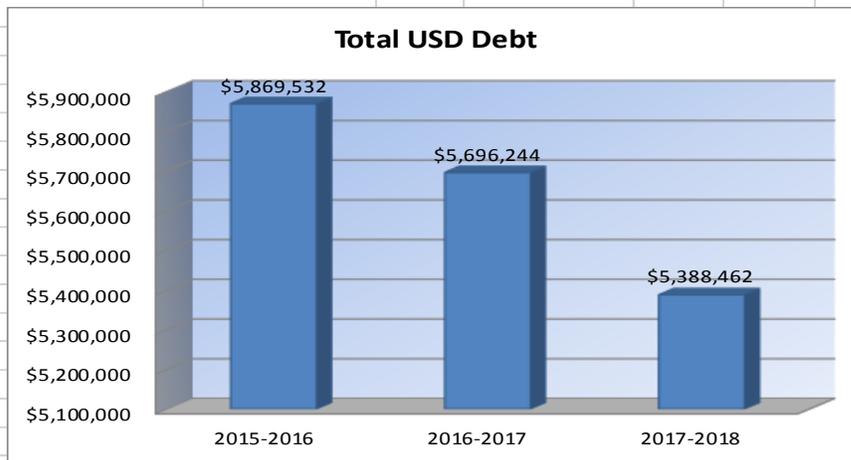
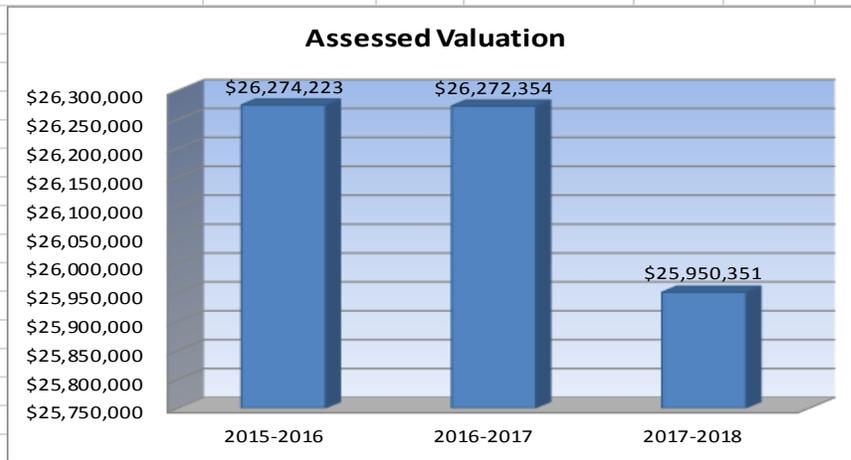
*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	25.983	24.413	24.821
Adult Education	0.000	0.000	0.000
Capital Outlay	7.998	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	13.896	13.894	13.900
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	67.877	66.303	66.721
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	0.000	0.000	0.000
TOTAL OTHER	2.000	2.000	2.000



		USD# 347	
Other Information			
	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$26,274,223	\$26,272,354	\$25,950,351
Bonded Indebtedness	5,869,532	5,696,244	5,388,462



USD# 347
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)	7.0	567,208	81,030	7.0	557,732	79,676	7.0	484,400	69,200
Teachers (Full Time)	25.6	1,358,185	53,054	25.6	1,321,513	51,622	28.1	1,477,250	52,571
Other Certified (Licensed) Personnel	2.0	75,290	37,645	2.0	75,351	37,676	2.0	76,000	38,000
Classified Personnel	17.6	680,631	38,672	16.5	697,300	42,261	16.5	707,300	42,867
Substitutes/Temporary Help	XXXXX	110,545	XXXXXXXXXX	XXXXX	159,708	XXXXXXXXXX	XXXXX	160,000	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