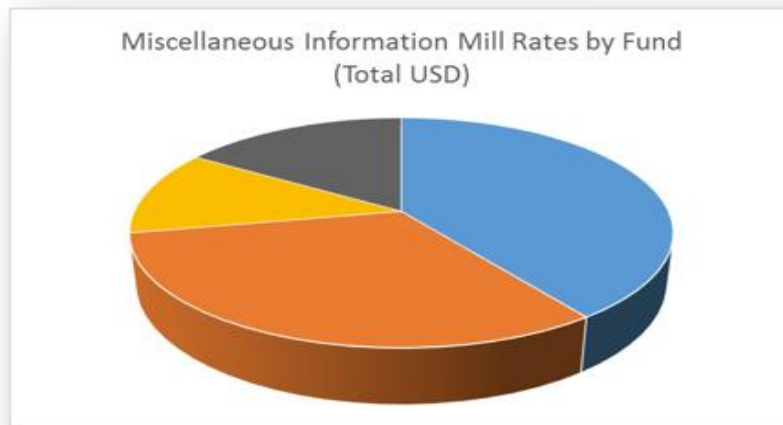
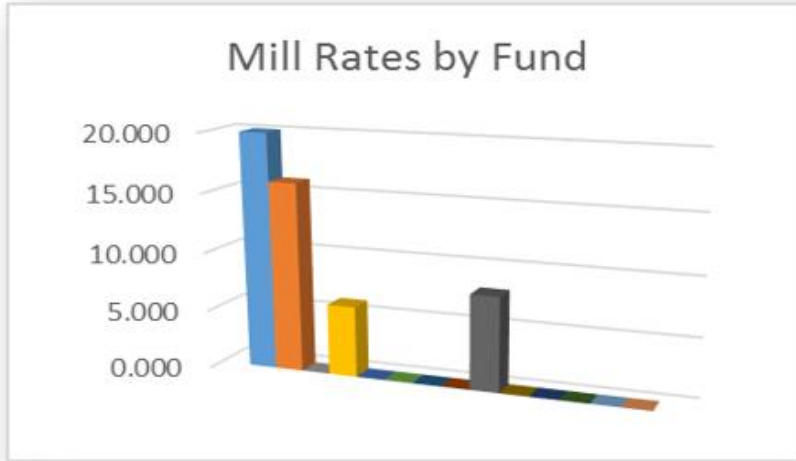


# BUDGET AT A GLANCE

2016-17



USD 399 - Paradise



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)**

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,320,647	60%	1,415,244	59%	7%	1,456,965	52%	3%
Student Support Services	76,035	3%	68,051	3%	-11%	67,147	2%	-1%
Instructional Support Services	13,696	1%	7,791	0%	-43%	11,802	0%	51%
Administration & Support	269,520	12%	278,694	12%	3%	289,365	10%	4%
Operations & Maintenance	248,859	11%	242,837	10%	-2%	456,132	16%	88%
Transportation	129,034	6%	226,809	10%	76%	337,109	12%	49%
Food Services	127,021	6%	119,497	5%	-6%	134,486	5%	13%
Capital Improvements	5,650	0%	0	0%	-100%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	23,129	1%	28,516	1%	23%	30,486	1%	7%
<b>Total Expenditures*</b>	<b>2,213,591</b>	<b>100%</b>	<b>2,387,439</b>	<b>100%</b>	<b>8%</b>	<b>2,783,492</b>	<b>100%</b>	<b>17%</b>
Amount per Pupil	\$18,791		\$21,090		12%	\$23,004		9%
<b>Current Expenditures**</b>	<b>2,023,830</b>	<b>100%</b>	<b>2,018,673</b>	<b>100%</b>	<b>0%</b>	<b>2,044,538</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$17,180		\$17,833		4%	\$16,897		-5%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,303,659	59%	1,345,298	56%	-3%	1,340,965	48%	-8%
Instruction*** (Current Expenditures)	1,303,659	64%	1,345,298	67%	3%	1,340,965	66%	-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, Vocational 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.

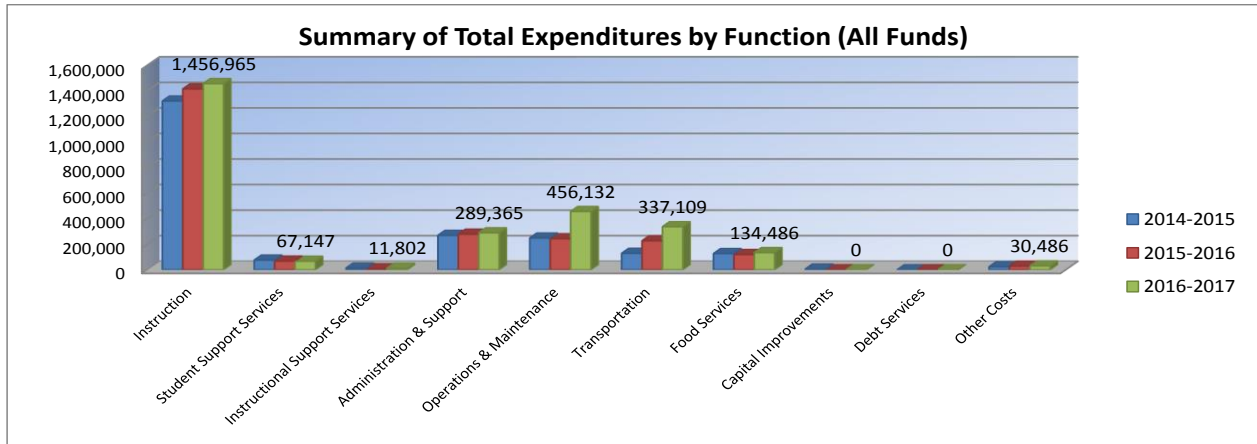
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

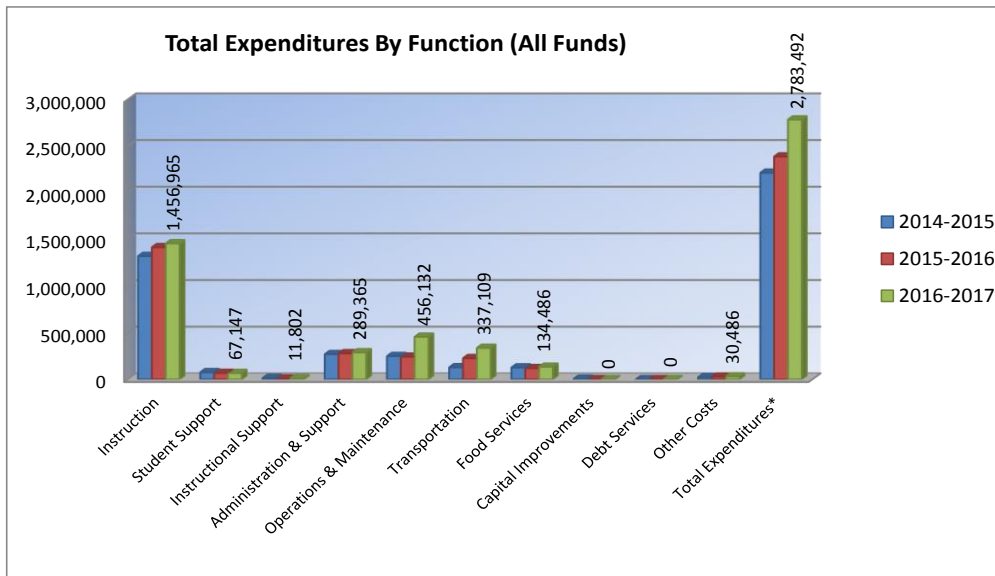
Further definition of what goes into each category:

- 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)**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	1,320,647	1,415,244	1,456,965
Student Support	76,035	68,051	67,147
Instructional Support	13,696	7,791	11,802
Administration & Support	269,520	278,694	289,365
Operations & Maintenance	248,859	242,837	456,132
Transportation	129,034	226,809	337,109
Food Services	127,021	119,497	134,486
Capital Improvements	5,650	0	0
Debt Services	0	0	0
Other Costs	23,129	28,516	30,486
<b>Total Expenditures*</b>	<b>2,213,591</b>	<b>2,387,439</b>	<b>2,783,492</b>

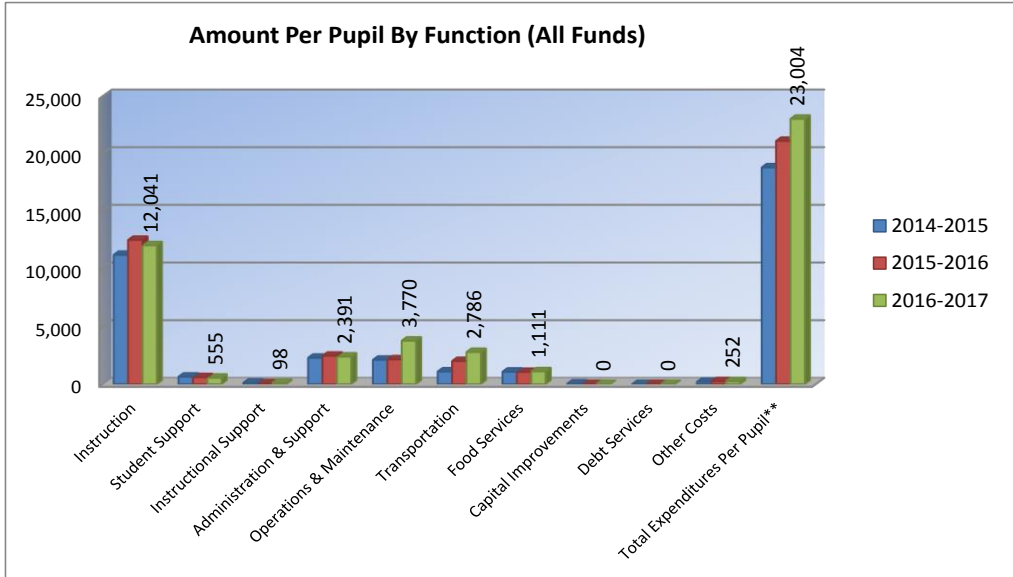


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	11,211	12,502	12,041
Student Support	645	601	555
Instructional Support	116	69	98
Administration & Support	2,288	2,462	2,391
Operations & Maintenance	2,113	2,145	3,770
Transportation	1,095	2,004	2,786
Food Services	1,078	1,056	1,111
Capital Improvements	48	0	0
Debt Services	0	0	0
Other Costs	196	252	252
<b>Total Expenditures Per Pupil**</b>	<b>18,791</b>	<b>21,090</b>	<b>23,004</b>
Enrollment (FTE)*	117.8	113.2	121.0

\*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

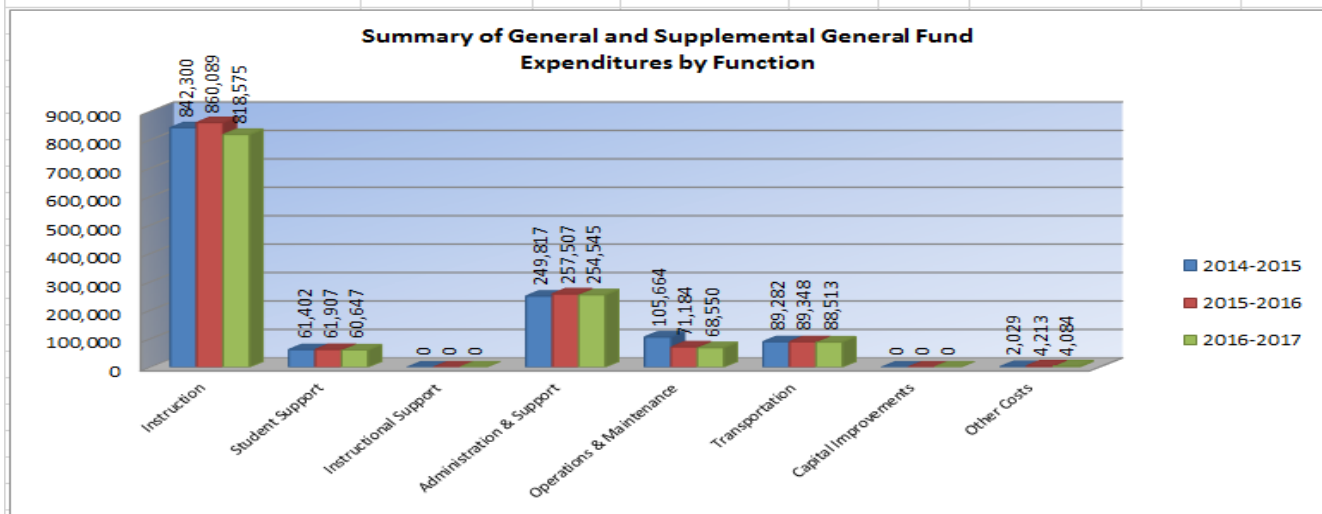


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

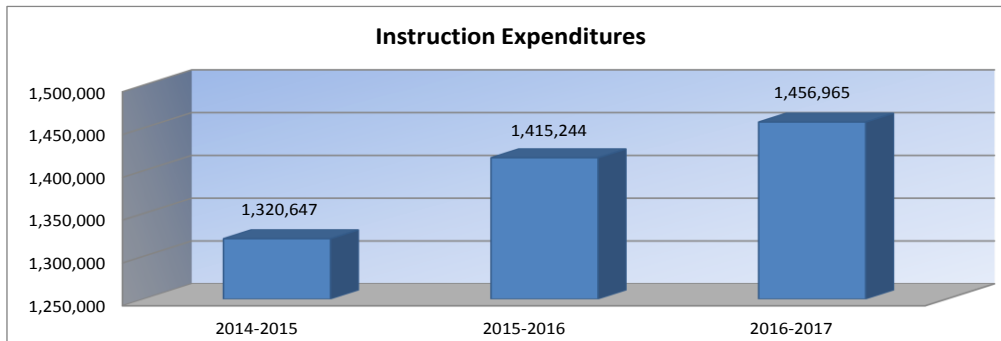
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	842,300	62%	860,089	64%	2%	818,575	63%	-5%
Student Support	61,402	5%	61,907	5%	1%	60,647	5%	-2%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	249,817	18%	257,507	19%	3%	254,545	20%	-1%
Operations & Maintenance	105,664	8%	71,184	5%	-33%	68,550	5%	-4%
Transportation	89,282	7%	89,348	7%	0%	88,513	7%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,029	0%	4,213	0%	108%	4,084	0%	-3%
<b>Total Expenditures</b>	<b>1,350,494</b>	<b>100%</b>	<b>1,344,248</b>	<b>100%</b>	<b>0%</b>	<b>1,294,914</b>	<b>100%</b>	<b>-4%</b>
Amount per Pupil	\$11,464		\$11,875		4%	\$10,702		-10%

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)**

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	618,463	606,467	-2%	580,415	-4%
Federal Funds	24,111	23,958	-1%	29,292	22%
Supplemental General	223,837	253,622	13%	238,160	-6%
At Risk (4yr Old)	13,355	13,000	-3%	13,000	0%
At Risk (K-12)	38,124	45,718	20%	50,000	9%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	16,988	69,946	312%	116,000	66%
Driver Education	1,760	1,358	-23%	1,730	27%
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	209,607	201,116	-4%	211,370	5%
Cost of Living	0	0	0%	0	0%
Vocational Education	96,455	98,000	2%	100,381	2%
Gifts/Grants	4,679	30,122	544%	41,617	38%
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	49,750	58,931	18%	75,000	27%
Contingency Reserve	0	0	0%		
Text Book & Student Material	1,630	1,345	-17%		
Activity Fund	21,888	11,661	-47%		
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>1,320,647</b>	<b>1,415,244</b>	<b>7%</b>	<b>1,456,965</b>	<b>3%</b>
Enrollment (FTE)*	117.8	113.2	-4%	121.0	7%
Amount per Pupil	11,211	12,502	12%	12,041	-4%
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>1,320,647</b>	<b>1,415,244</b>	<b>7%</b>	<b>1,456,965</b>	<b>3%</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.

\* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

## Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,402,784	0	1,397,284	0	4,000	0	1,500	0
Supplemental General	446,473	1,263	0	0	0	0	445,210	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	13,000	0	0	0	XXXXXXXXXXXX	13,000	0	0
Adult Supplemental Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (K-12)	50,000	0	0	0	XXXXXXXXXXXX	40,000	10,000	0
Bilingual Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	738,954	552,307	0	0	0	0	186,647	0
Driver Training	2,100	0	900	0	XXXXXXXXXXXX	1,200	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Food Service	125,440	3,727	644	42,973	500	40,000	37,596	0
Professional Development	0	0	0	0	XXXXXXXXXXXX	0	0	0
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	0	0	0	0	XXXXXXXXXXXX	0	0	0
Special Education	211,370	5,326	0	0	XXXXXXXXXXXX	207,140	0	1,096
Vocational Education	100,381	0	0	0	XXXXXXXXXXXX	88,381	12,000	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	41,617	16,617	0	0	0	0	25,000	0
Textbook & Student Materials Revolving	0	0	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	XXXXXXXXXXXX	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	140,802	0	0	0	0	140,802	0	XXXXXXXXXX
Contingency Reserve	0	76,314	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	0	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	XXXXXXXXXXXX	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	41,094	0	XXXXXXXXXXXX	41,094	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>3,314,015</b>	<b>655,554</b>	<b>1,398,828</b>	<b>84,067</b>	<b>4,500</b>	<b>530,523</b>	<b>717,953</b>	<b>1,096</b>
Less Transfers	530,523							
<b>TOTAL Budget Expenditures</b>	<b>\$2,783,492</b>							

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

	2014-2015	2015-2016	2016-2017
State Revenues	1,389,918	1,347,042	1,398,828
Federal Revenues	60,610	65,554	84,067
Local Revenues*	832,886	715,046	722,453
<b>Total Revenues</b>	<b>2,283,414</b>	<b>2,127,642</b>	<b>2,205,348</b>
Revenues Per Pupil	19,384	18,795	18,226

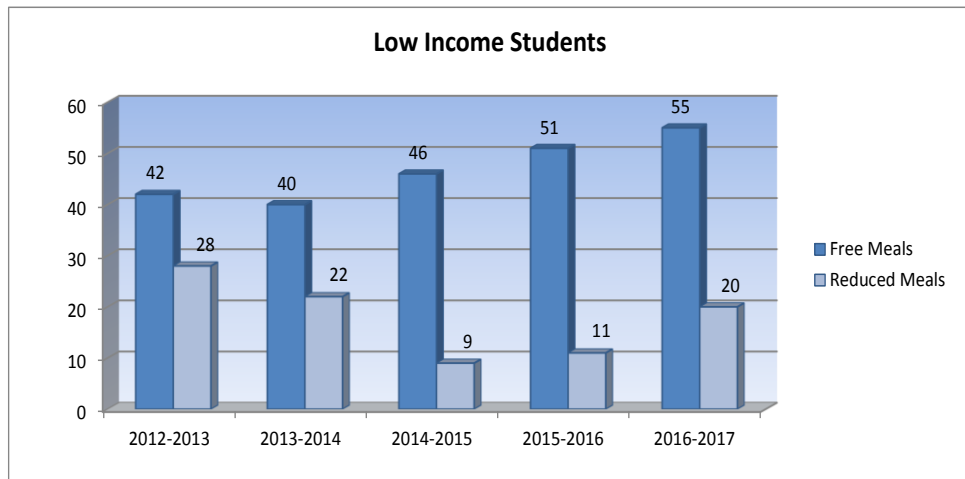
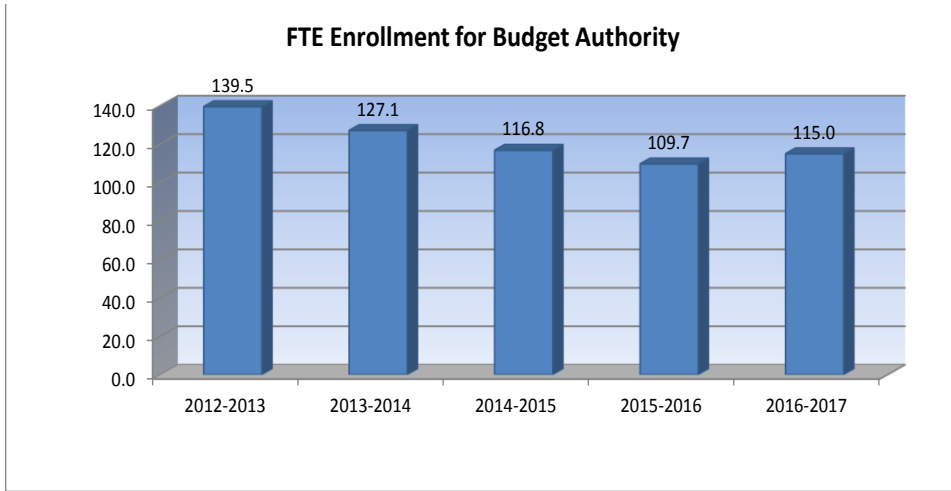
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

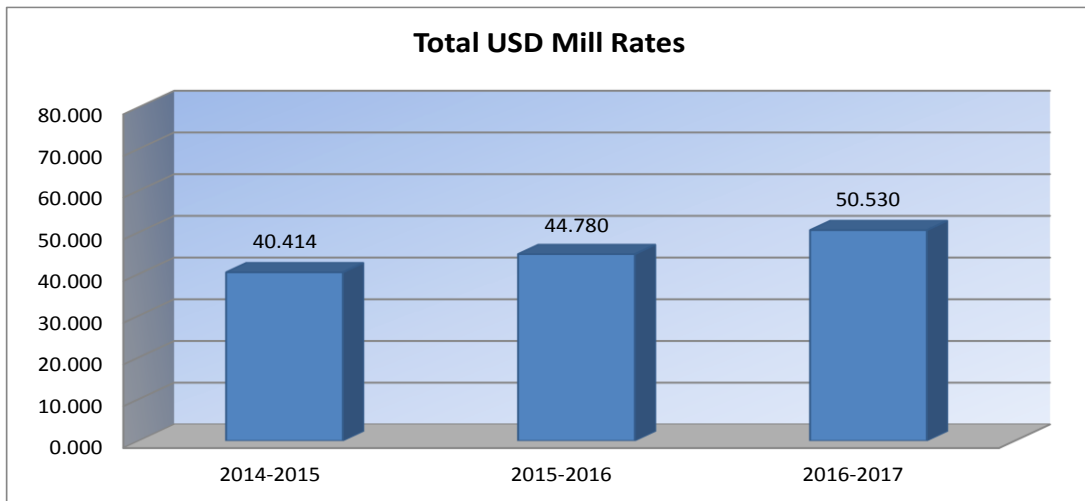
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	139.5	127.1	-9%	116.8	-8%	109.7	-6%	115.0	5%
Number of Students - Free Meals	42	40	-5%	46	15%	51	11%	55	8%
Number of Students - Reduced Meals	28	22	-21%	9	-59%	11	22%	20	82%



\*FTE for state aid and budget authority purposes for the general fund.

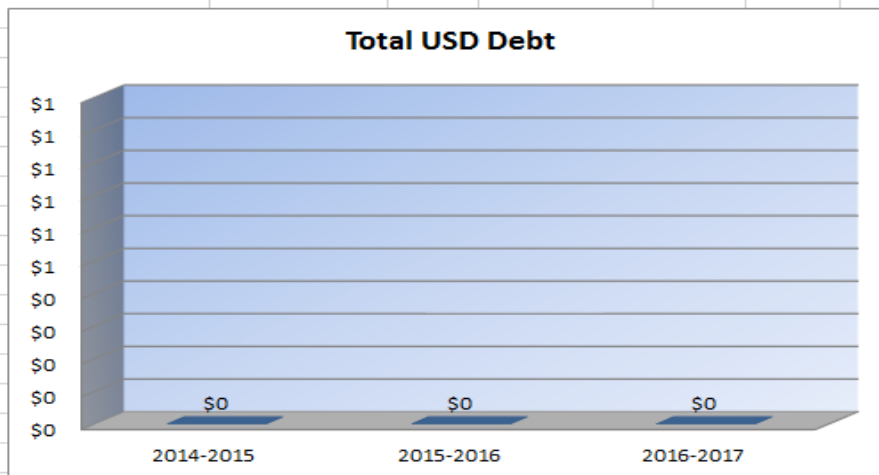
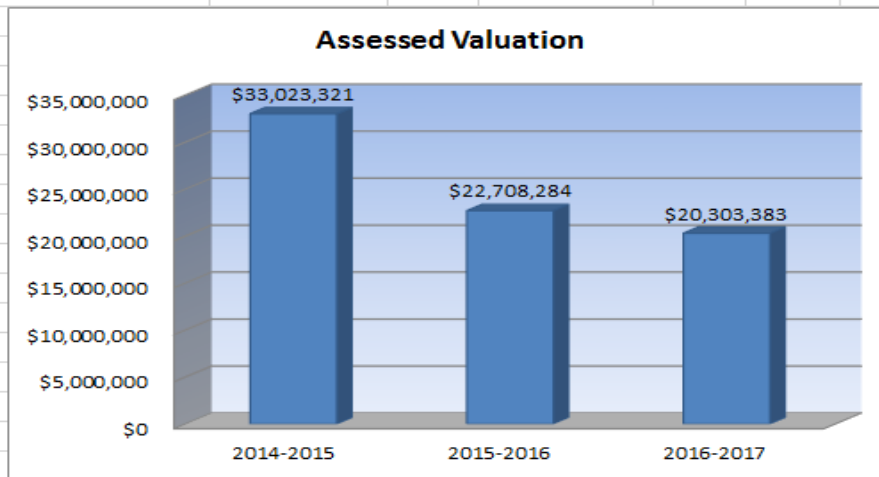
**Miscellaneous Information  
Mill Rates by Fund**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	13.061	16.780	22.530
Adult Education	0.000	0.000	0.000
Capital Outlay	7.353	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	0.000	0.000	0.000
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>40.414</b>	<b>44.780</b>	<b>50.530</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>



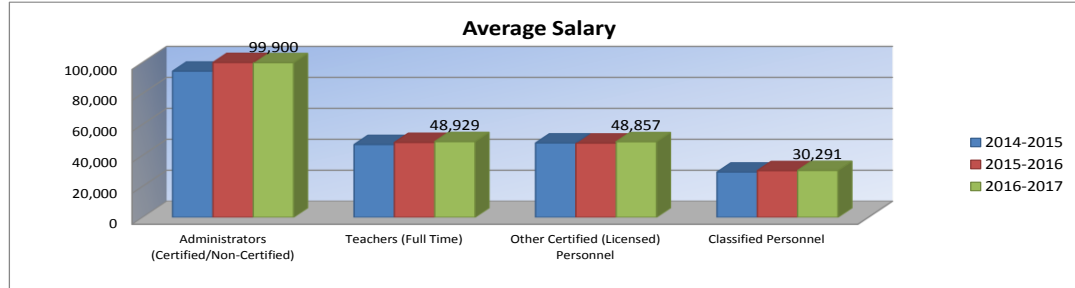
**Other Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
Assessed Valuation	\$33,023,321	\$22,708,284	\$20,303,383
Bonded Indebtedness	0	0	0



USD# 399  
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	94,424	94,424	1.0	99,990	99,990	1.0	99,900	99,900
Teachers (Full Time)	14.0	658,512	47,037	14.0	677,325	48,380	14.0	685,000	48,929
Other Certified (Licensed) Personnel	3.4	163,335	48,040	3.5	167,891	47,969	3.5	171,000	48,857
Classified Personnel	9.4	275,007	29,256	10.3	310,754	30,170	10.3	312,000	30,291
Substitutes/Temporary Help	XXXXX	36,985	XXXXXXX	XXXXX	52,920	XXXXXXX	XXXXX	60,000	XXXXXXX



**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