

Budget at a Glance 2017-18



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

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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	1,415,244	59%	1,348,556	56%	-5%	1,423,354	52%	6%
Student Support Services	68,051	3%	101,981	4%	50%	92,706	3%	-9%
Instructional Support Services	7,791	0%	11,802	0%	51%	5,007	0%	-58%
Administration & Support	278,694	12%	279,729	12%	0%	304,580	11%	9%
Operations & Maintenance	242,837	10%	274,138	11%	13%	440,382	16%	61%
Transportation	226,809	10%	236,620	10%	4%	333,189	12%	41%
Food Services	119,497	5%	112,101	5%	-6%	127,684	5%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	28,516	1%	28,794	1%	1%	32,425	1%	13%
Total Expenditures*	2,387,439	100%	2,393,721	100%	0%	2,759,327	100%	15%
Amount per Pupil	\$21,090		\$22,164		5%	\$23,188		5%
Current Expenditures**	2,018,673	100%	2,040,900	100%	1%	2,148,315	100%	5%
Amount per Pupil	\$17,833		\$18,897		6%	\$18,053		-4%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,345,298	56%	1,333,677	56%	0%	1,405,554	51%	-5%
Instruction*** (Current Expenditures)	1,345,298	67%	1,333,677	65%	-2%	1,405,554	65%	0%

* 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.

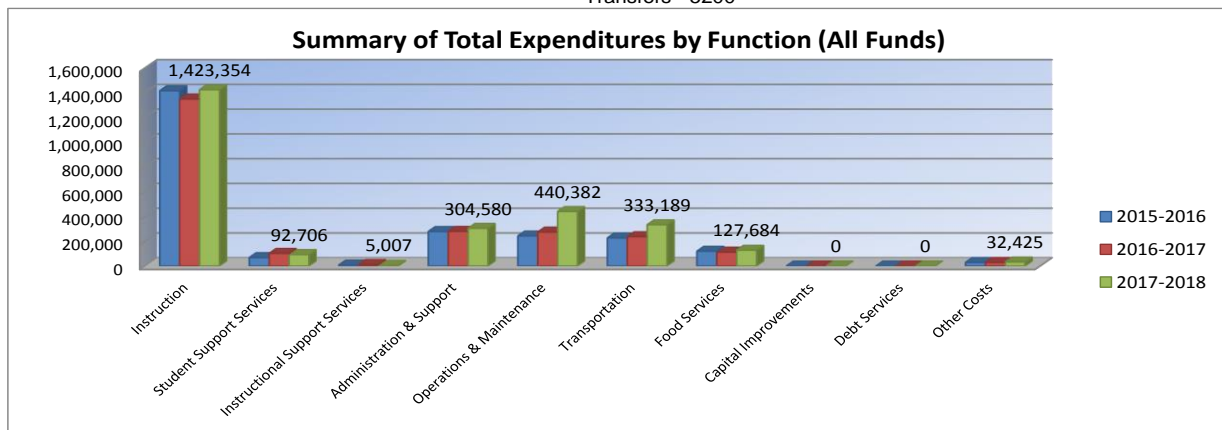
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

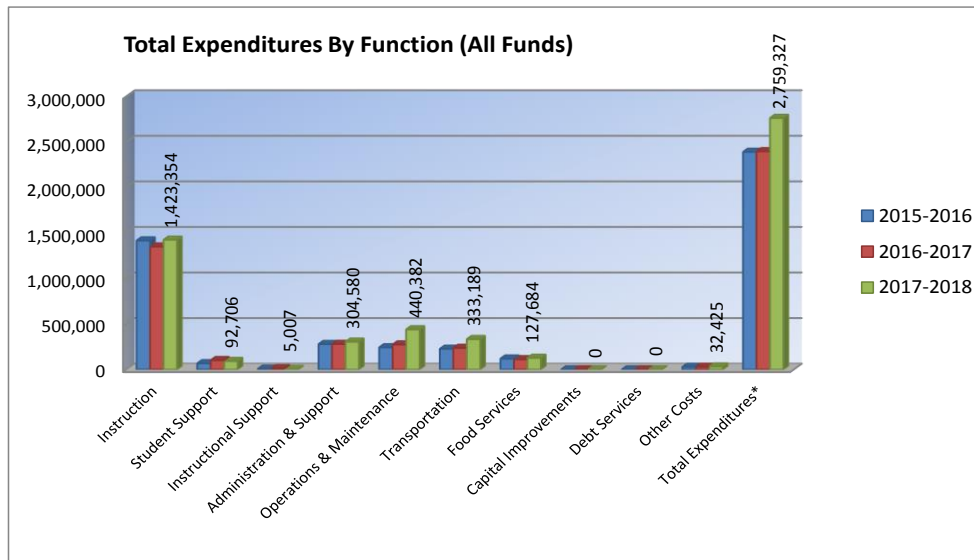
Further definition of what goes into each category:

- 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	1,415,244	1,348,556	1,423,354
Student Support	68,051	101,981	92,706
Instructional Support	7,791	11,802	5,007
Administration & Support	278,694	279,729	304,580
Operations & Maintenance	242,837	274,138	440,382
Transportation	226,809	236,620	333,189
Food Services	119,497	112,101	127,684
Capital Improvements	0	0	0
Debt Services	0	0	0
Other Costs	28,516	28,794	32,425
Total Expenditures*	2,387,439	2,393,721	2,759,327

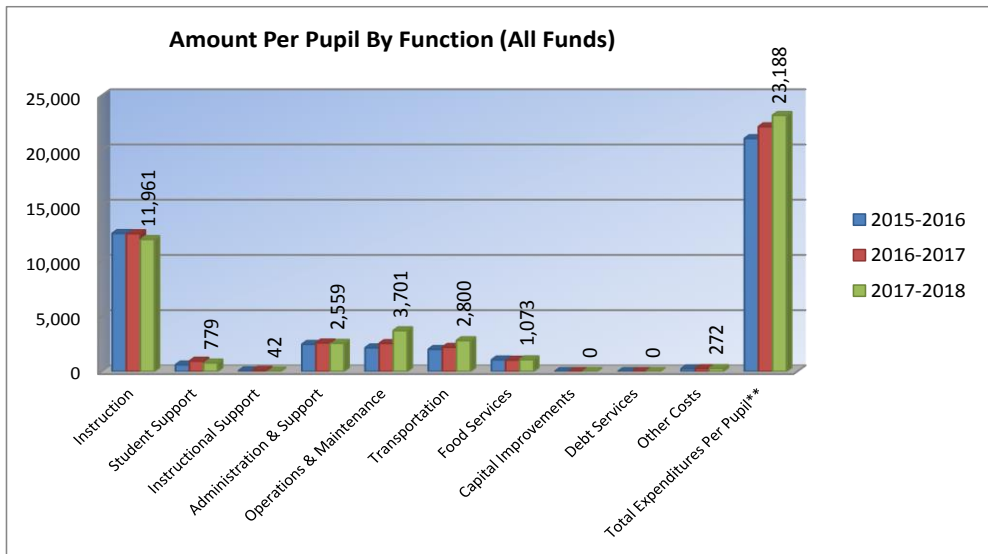


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	12,502	12,487	11,961
Student Support	601	944	779
Instructional Support	69	109	42
Administration & Support	2,462	2,590	2,559
Operations & Maintenance	2,145	2,538	3,701
Transportation	2,004	2,191	2,800
Food Services	1,056	1,038	1,073
Capital Improvements	0	0	0
Debt Services	0	0	0
Other Costs	252	267	272
Total Expenditures Per Pupil**	21,090	22,164	23,188
Enrollment (FTE)*	113.2	108.0	119.0

*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.

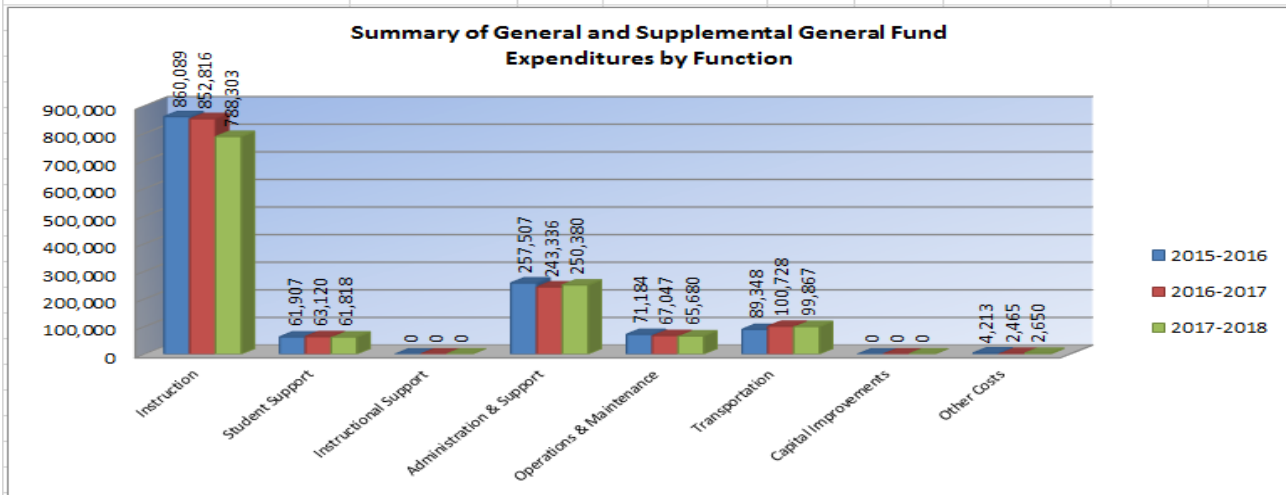


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

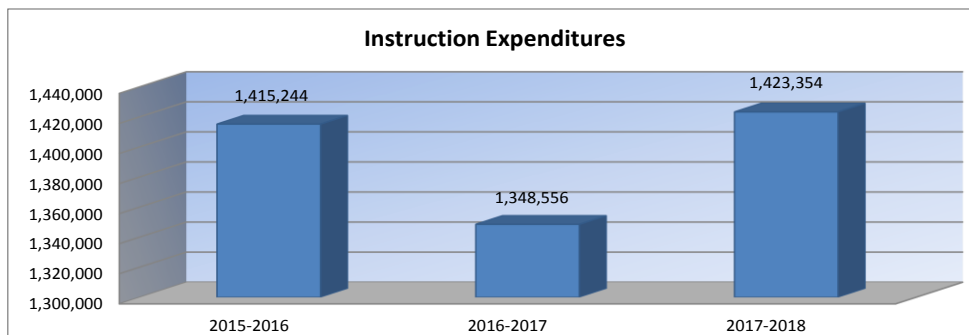
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	860,089	64%	852,816	64%	-1%	788,303	62%	-8%
Student Support	61,907	5%	63,120	5%	2%	61,818	5%	-2%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	257,507	19%	243,336	18%	-6%	250,380	20%	3%
Operations & Maintenance	71,184	5%	67,047	5%	-6%	65,680	5%	-2%
Transportation	89,348	7%	100,728	8%	13%	99,867	8%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	4,213	0%	2,465	0%	-41%	2,650	0%	8%
Total Expenditures	1,344,248	100%	1,329,512	100%	-1%	1,268,698	100%	-5%
Amount per Pupil	\$11,875		\$12,310		4%	\$10,661		-13%

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	606,467	644,869	6%	653,450	1%
Federal Funds	23,958	29,292	22%	26,401	-10%
Supplemental General	253,622	207,947	-18%	134,853	-35%
At Risk (4yr Old)	13,000	19,697	52%	16,024	-19%
At Risk (K-12)	45,718	49,283	8%	120,605	145%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	69,946	14,879	-79%	17,800	20%
Driver Education	1,358	1,940	43%	1,945	0%
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	201,116	202,646	1%	211,366	4%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	98,000	101,226	3%	110,975	10%
Gifts/Grants	30,122	17,365	-42%	70,000	303%
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	58,931	43,063	-27%	59,935	39%
Contingency Reserve	0	3,743	0%		
Text Book & Student Material	1,345	1,475	10%		
Activity Fund	11,661	11,131	-5%		
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	1,415,244	1,348,556	-5%	1,423,354	6%
Enrollment (FTE)*	113.2	108.0	-5%	119.0	10%
Amount per Pupil	12,502	12,487	0%	11,961	-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%
TOTAL	1,415,244	1,348,556	-5%	1,423,354	6%



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	1,303,724	0	1,303,724	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	470,080	23,534	0	0	0	0	446,546	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	16,024	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	120,605	24	0	0	0	120,581	0	0
Bilingual Education	0	0	0	0	0	0	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	611,012	403,955	0	0	0	0	196,957	-10,100
Driver Training	2,065	0	1,400	0	0	0	700	35
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	120,004	74	712	47,932	300	28,000	42,986	0
Professional Development	0	0	0	0	0	0	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	212,416	0	0	0	0	212,416	0	0
Career and Postsecondary Education	110,975	0	0	0	0	0	8,000	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	88,488	18,488	0	0	0	0	70,000	0
Textbook & Student Materials Revolving	0	0	0	0	0	0	0	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	153,222	0	153,222	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	72,571	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	1,922	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	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	31,408	0	XXXXXXXXXX	31,408	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,240,023	520,568	1,459,058	79,340	300	464,672	764,489	-10,065
Less Transfers	464,672							
TOTAL Budget Expenditures	\$2,775,351							

Sources of Revenue - - State, Federal, Local

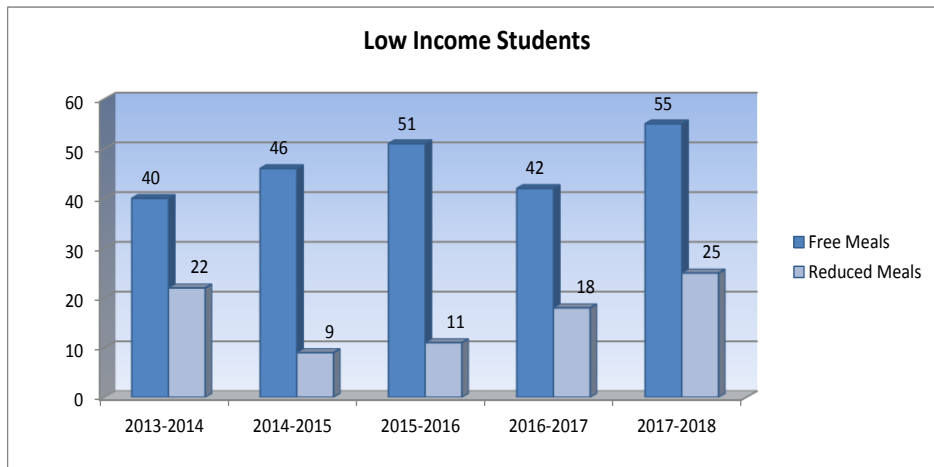
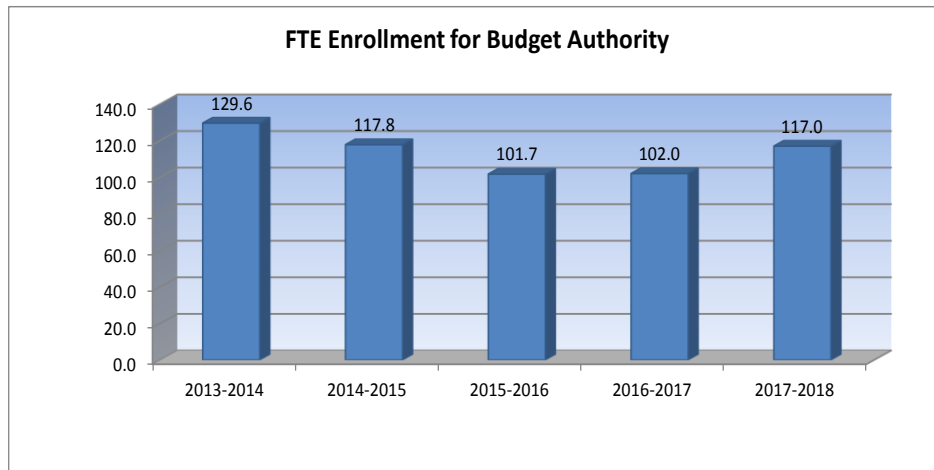
	2015-2016	2016-2017	2017-2018
State Revenues	1,347,042	1,344,219	1,459,058
Federal Revenues	65,554	80,974	79,340
Local Revenues*	715,046	834,310	764,789
Total Revenues	2,127,642	2,259,503	2,303,187
Revenues Per Pupil	18,795	20,921	19,355

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# 399
Enrollment Information

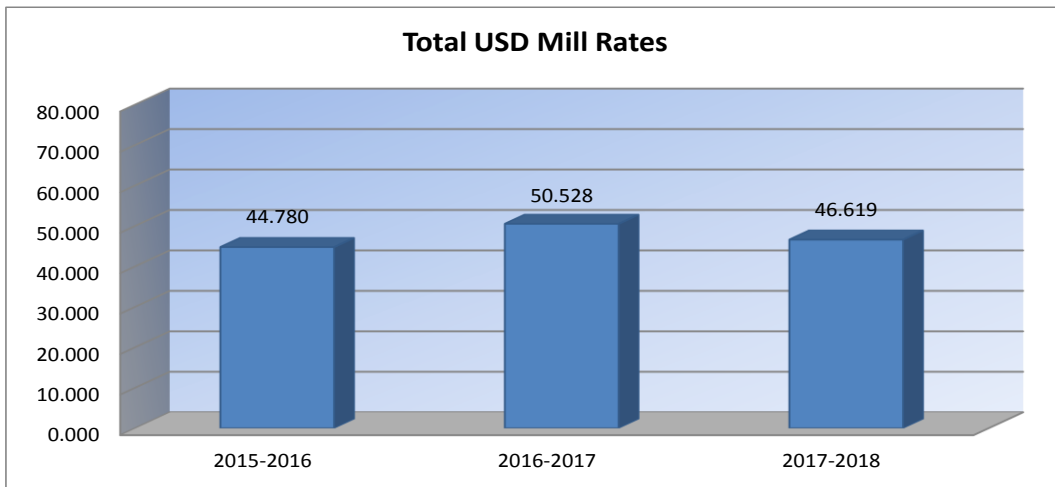
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	129.6	117.8	-9%	101.7	-14%	102.0	0%	117.0	15%
Number of Students - Free Meals	40	46	15%	51	11%	42	-18%	55	31%
Number of Students - Reduced Meals	22	9	-59%	11	22%	18	64%	25	39%



*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.

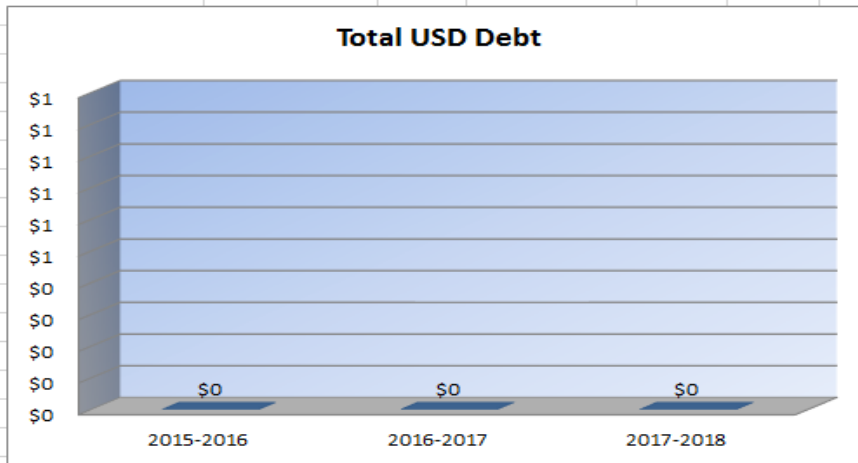
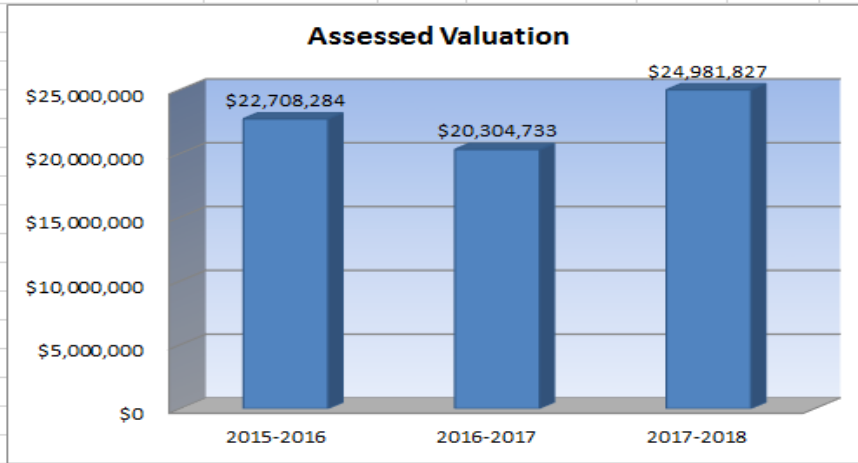
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	16.780	22.528	18.619
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	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
TOTAL USD	44.780	50.528	46.619
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



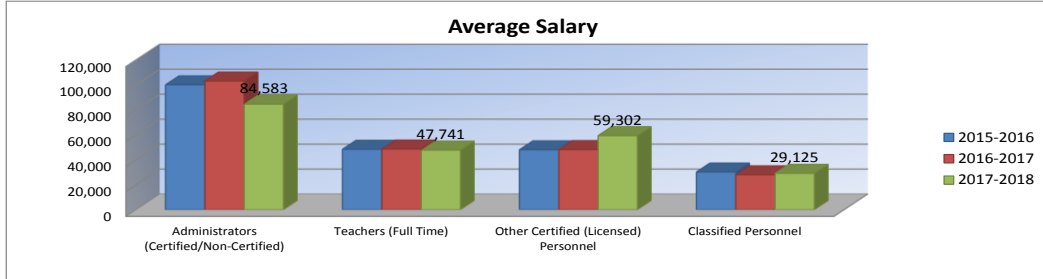
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$22,708,284	\$20,304,733	\$24,981,827
Bonded Indebtedness	0	0	0



USD# 399
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)	1.0	99,990	99,990	1.0	102,995	102,995	1.0	84,583	84,583
Teachers (Full Time)	14.0	677,325	48,380	14.0	679,602	48,543	16.0	763,860	47,741
Other Certified (Licensed) Personnel	3.5	167,891	47,969	3.6	173,301	48,139	1.6	94,883	59,302
Classified Personnel	10.3	310,754	30,170	10.6	295,978	27,922	10.6	308,723	29,125
Substitutes/Temporary Help	XXXXX	52,920	XXXXXXXXXX	XXXXX	60,433	XXXXXXXXXX	XXXXX	60,523	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