

# Budget at a Glance 2017-18



USD 293 - Quinter



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	2,383,904	63%	2,428,923	63%	2%	2,549,686	59%	5%
Student Support Services	64,731	2%	73,010	2%	13%	91,530	2%	25%
Instructional Support Services	38,021	1%	41,215	1%	8%	56,465	1%	37%
Administration & Support	521,511	14%	456,723	12%	-12%	524,745	12%	15%
Operations & Maintenance	408,667	11%	477,115	12%	17%	559,802	13%	17%
Transportation	179,431	5%	172,878	4%	-4%	274,450	6%	59%
Food Services	190,548	5%	194,341	5%	2%	250,108	6%	29%
Capital Improvements	0	0%	336	0%	0%	0	0%	-100%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	13,090	0%	0	0%	-100%	6,500	0%	0%
<b>Total Expenditures*</b>	<b>3,799,903</b>	<b>100%</b>	<b>3,844,541</b>	<b>100%</b>	<b>1%</b>	<b>4,313,286</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$13,970		\$13,280		-5%	\$14,378		8%
<b>Current Expenditures**</b>	<b>3,551,084</b>	<b>100%</b>	<b>3,627,038</b>	<b>100%</b>	<b>2%</b>	<b>3,887,422</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$13,055		\$12,529		-4%	\$12,958		3%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,312,411	61%	2,391,135	62%	1%	2,449,922	57%	-5%
Instruction*** (Current Expenditures)	2,312,411	65%	2,391,135	66%	1%	2,449,922	63%	-3%

\* 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

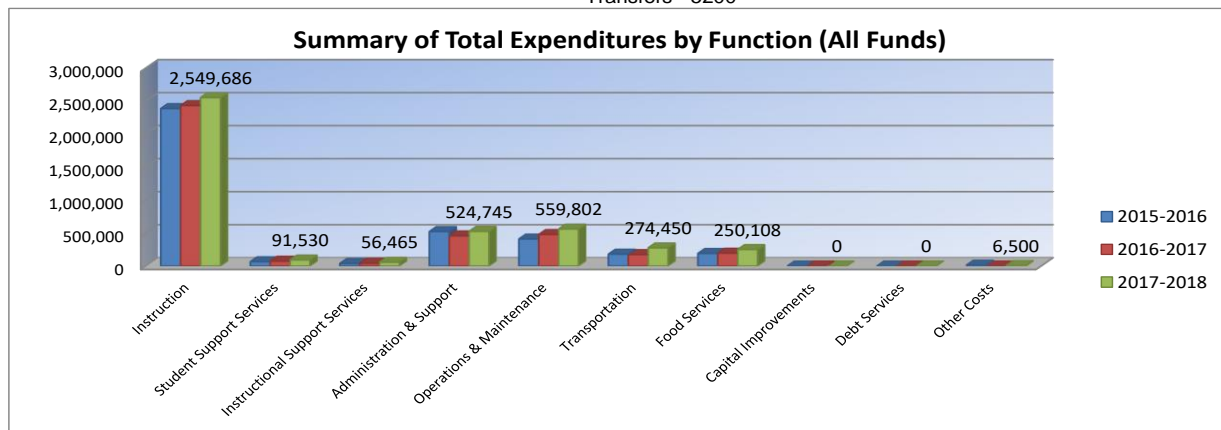
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

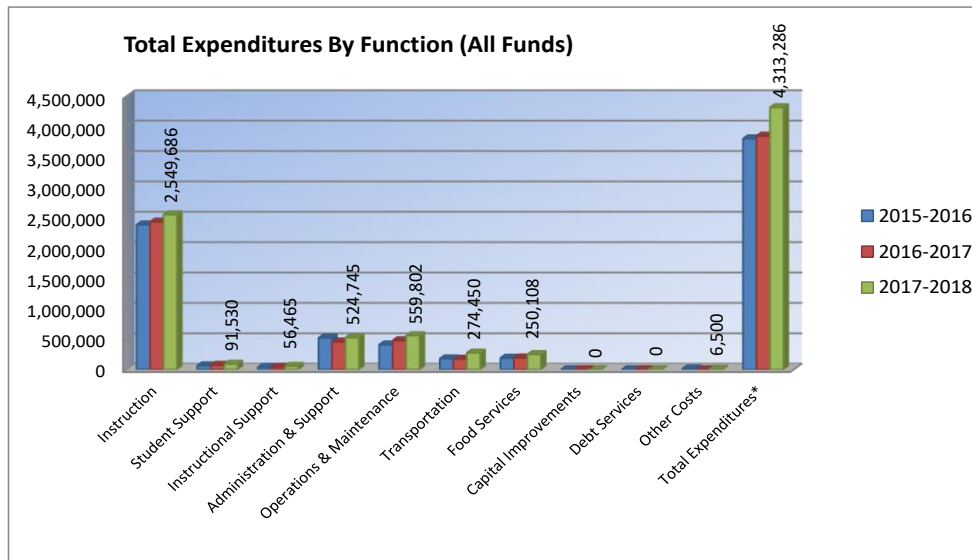
Debt Services - 5100

Transfers - 5200



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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	2,383,904	2,428,923	2,549,686
Student Support	64,731	73,010	91,530
Instructional Support	38,021	41,215	56,465
Administration & Support	521,511	456,723	524,745
Operations & Maintenance	408,667	477,115	559,802
Transportation	179,431	172,878	274,450
Food Services	190,548	194,341	250,108
Capital Improvements	0	336	0
Debt Services	0	0	0
Other Costs	13,090	0	6,500
<b>Total Expenditures*</b>	<b>3,799,903</b>	<b>3,844,541</b>	<b>4,313,286</b>

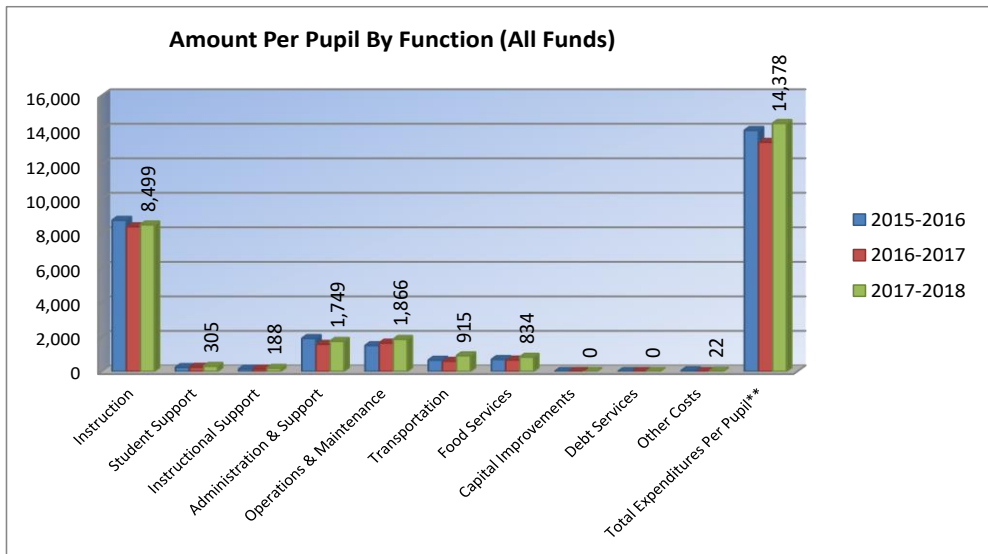


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	8,764	8,390	8,499
Student Support	238	252	305
Instructional Support	140	142	188
Administration & Support	1,917	1,578	1,749
Operations & Maintenance	1,502	1,648	1,866
Transportation	660	597	915
Food Services	701	671	834
Capital Improvements	0	1	0
Debt Services	0	0	0
Other Costs	48	0	22
<b>Total Expenditures Per Pupil**</b>	<b>13,970</b>	<b>13,280</b>	<b>14,378</b>
Enrollment (FTE)*	272.0	289.5	300.0

\*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.

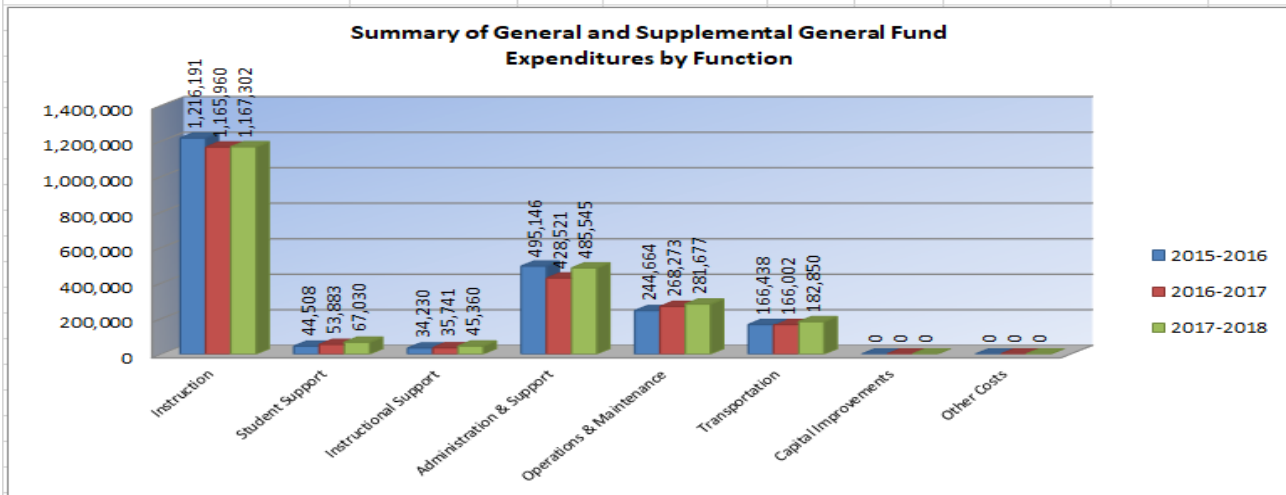


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

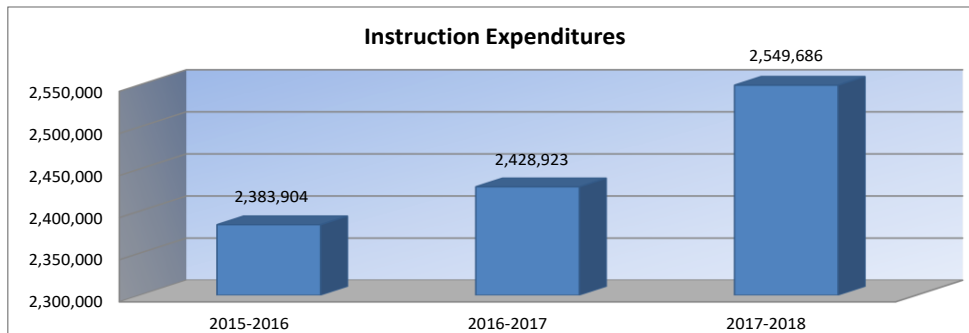
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,216,191	55%	1,165,960	55%	-4%	1,167,302	52%	0%
Student Support	44,508	2%	53,883	3%	21%	67,030	3%	24%
Instructional Support	34,230	2%	35,741	2%	4%	45,360	2%	27%
Administration & Support	495,146	22%	428,521	20%	-13%	485,545	22%	13%
Operations & Maintenance	244,664	11%	268,273	13%	10%	281,677	13%	5%
Transportation	166,438	8%	166,002	8%	0%	182,850	8%	10%
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>2,201,177</b>	<b>100%</b>	<b>2,118,380</b>	<b>100%</b>	<b>-4%</b>	<b>2,229,764</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$8,093		\$7,317		-10%	\$7,433		2%

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	835,993	772,456	-8%	780,352	1%
Federal Funds	64,118	63,640	-1%	77,403	22%
Supplemental General	380,198	393,504	3%	386,950	-2%
At Risk (4yr Old)	15,000	9,886	-34%	16,000	62%
At Risk (K-12)	145,000	259,121	79%	234,000	-10%
Bilingual Education	17,000	16,832	-1%	17,000	1%
Virtual Education	0	0	0%	0	0%
Capital Outlay	71,493	37,788	-47%	99,764	164%
Driver Education	7,141	5,546	-22%	10,320	86%
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	543,842	564,514	4%	603,249	7%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	81,580	90,591	11%	129,500	43%
Gifts/Grants	41,122	32,782	-20%	35,000	7%
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	106,564	100,883	-5%	160,148	59%
Contingency Reserve	0	0	0%		
Text Book & Student Material	6,722	19,929	196%		
Activity Fund	68,131	61,451	-10%		
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>2,383,904</b>	<b>2,428,923</b>	<b>2%</b>	<b>2,549,686</b>	<b>5%</b>
Enrollment (FTE)*	272.0	289.5	6%	300.0	4%
Amount per Pupil	8,764	8,390	-4%	8,499	1%
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>2,383,904</b>	<b>2,428,923</b>	<b>2%</b>	<b>2,549,686</b>	<b>5%</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	2,420,425	0	2,420,425	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	826,237	56,114	332,763			0	437,360	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	16,000	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	234,000	0		0	0	234,000	0	0
Bilingual Education	17,000	0		0	0	17,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	425,864	87,041	52,341	0	34,265	15,000	237,217	0
Driver Training	11,245	9,419	4,200	0	0	0	4,000	6,374
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	242,108	31,649	1,588	70,882	225	50,000	87,764	0
Professional Development	6,105	5	1,100	0	0	5,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	621,349	24,024	0	0	0	564,898	32,427	0
Career and Postsecondary Education	129,500	14,500	0	0	0	115,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	62,800	8,701					58,000	3,901
Textbook & Student Materials Revolving		11,860						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	240,148	0	240,148			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		120,000						XXXXXXXXXX
Activity Funds		16,465						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
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	77,403	0	XXXXXXXXXX	77,403	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>5,330,184</b>	<b>379,778</b>	<b>3,052,565</b>	<b>148,285</b>	<b>34,490</b>	<b>1,000,898</b>	<b>856,768</b>	<b>10,275</b>
Less Transfers	1,000,898							
<b>TOTAL Budget Expenditures</b>	<b>\$4,329,286</b>							

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

	2015-2016	2016-2017	2017-2018
State Revenues	2,895,355	2,743,558	3,052,565
Federal Revenues	126,761	132,071	148,285
Local Revenues*	839,884	1,012,616	891,258
<b>Total Revenues</b>	<b>3,862,000</b>	<b>3,888,245</b>	<b>4,092,108</b>
Revenues Per Pupil	14,199	13,431	13,640

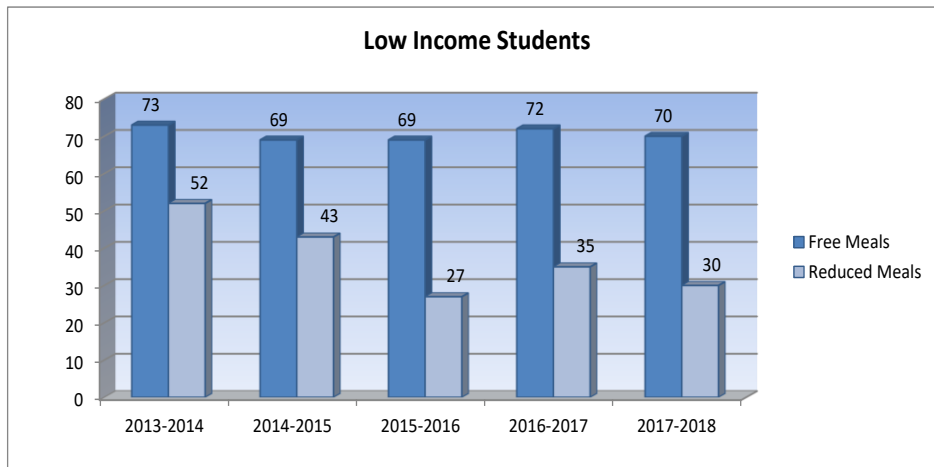
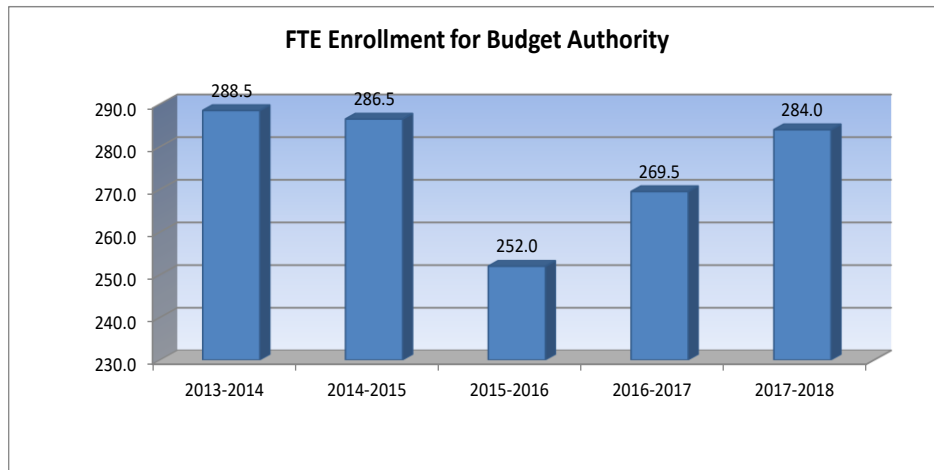
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

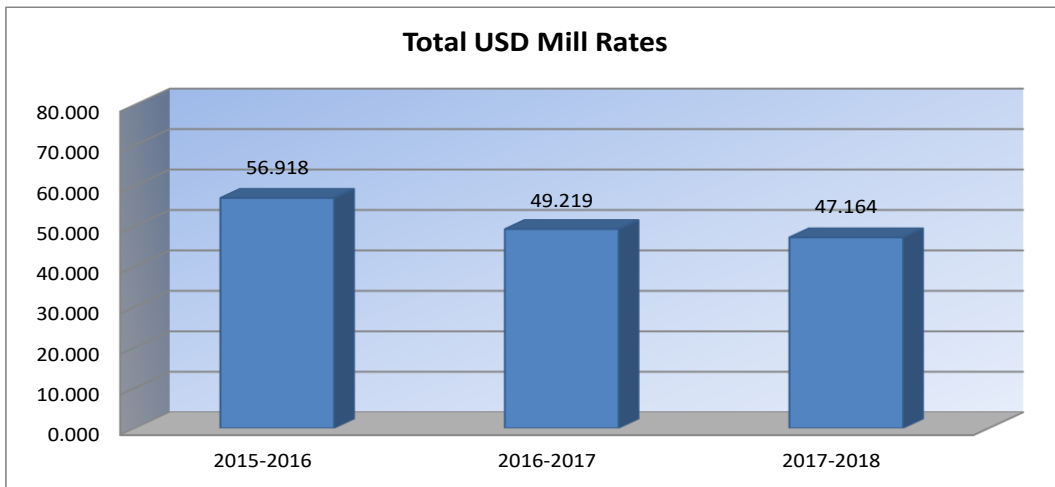
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	288.5	286.5	-1%	252.0	-12%	269.5	7%	284.0	5%
Number of Students - Free Meals	73	69	-5%	69	0%	72	4%	70	-3%
Number of Students - Reduced Meals	52	43	-17%	27	-37%	35	30%	30	-14%



\*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.

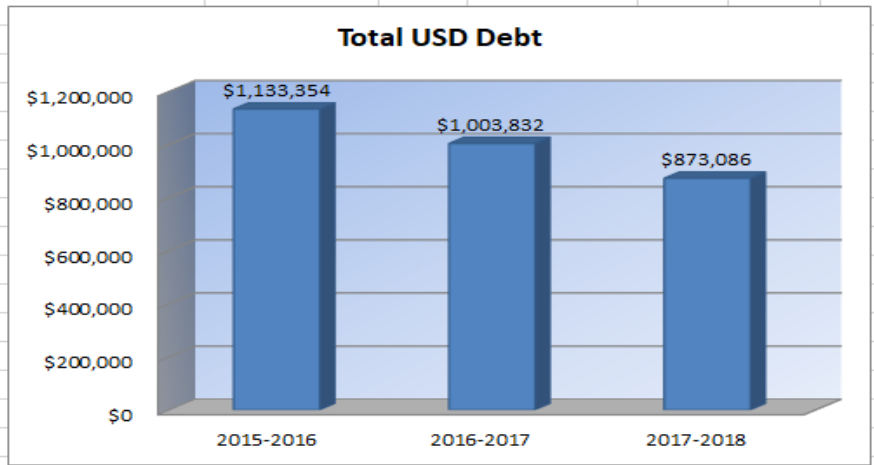
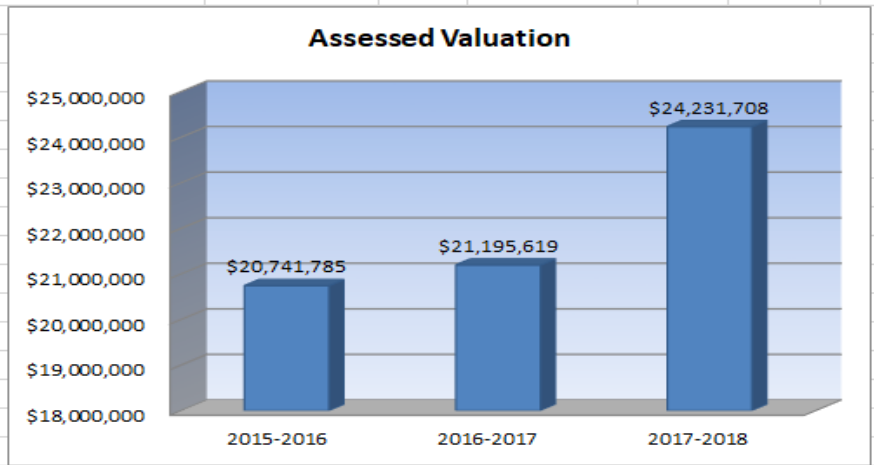
**Miscellaneous Information  
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	28.918	21.219	19.164
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
<b>TOTAL USD</b>	<b>56.918</b>	<b>49.219</b>	<b>47.164</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>



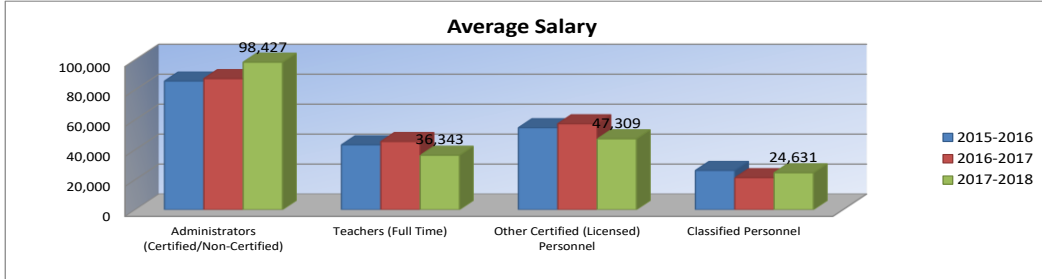
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$20,741,785	\$21,195,619	\$24,231,708
Bonded Indebtedness	1,133,354	1,003,832	873,086



USD# 293  
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)	2.0	171,680	85,840	2.0	174,939	87,470	2.0	196,854	98,427
Teachers (Full Time)	29.0	1,255,065	43,278	29.3	1,333,319	45,506	29.3	1,064,853	36,343
Other Certified (Licensed) Personnel	2.0	109,460	54,730	2.0	114,682	57,341	2.0	94,618	47,309
Classified Personnel	24.0	628,608	26,192	24.0	512,804	21,367	21.4	527,100	24,631
Substitutes/Temporary Help	XXXXX	108,605	XXXXXXXXXX	XXXXX	94,694	XXXXXXXXXX	XXXXX	100,000	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