

Budget at a Glance 2017-18



USD 350 - St. John-Hudson



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

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2017-18.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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	3,164,025	65%	3,080,009	63%	-3%	3,463,632	66%	12%
Student Support Services	38,576	1%	18,259	0%	-53%	13,900	0%	-24%
Instructional Support Services	228,480	5%	340,824	7%	49%	242,728	5%	-29%
Administration & Support	512,006	10%	468,627	10%	-8%	491,954	9%	5%
Operations & Maintenance	575,724	12%	644,469	13%	12%	654,122	13%	1%
Transportation	122,949	3%	166,782	3%	36%	121,000	2%	-27%
Food Services	179,157	4%	179,460	4%	0%	240,504	5%	34%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	59,408	1%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,880,325	100%	4,898,430	100%	0%	5,227,840	100%	7%
Amount per Pupil	\$14,906		\$15,501		4%	\$16,596		7%
Current Expenditures**	4,523,925	100%	4,447,837	100%	-2%	4,731,840	100%	6%
Amount per Pupil	\$13,818		\$14,075		2%	\$15,022		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,105,346	64%	3,058,039	62%	-2%	3,201,632	61%	-1%
Instruction*** (Current Expenditures)	3,105,346	69%	3,058,039	69%	0%	3,201,632	68%	-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.

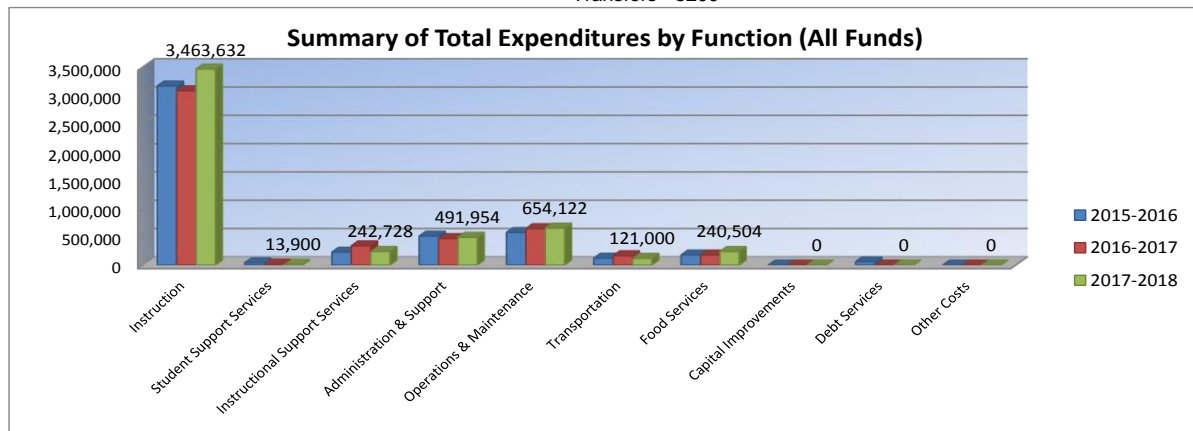
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

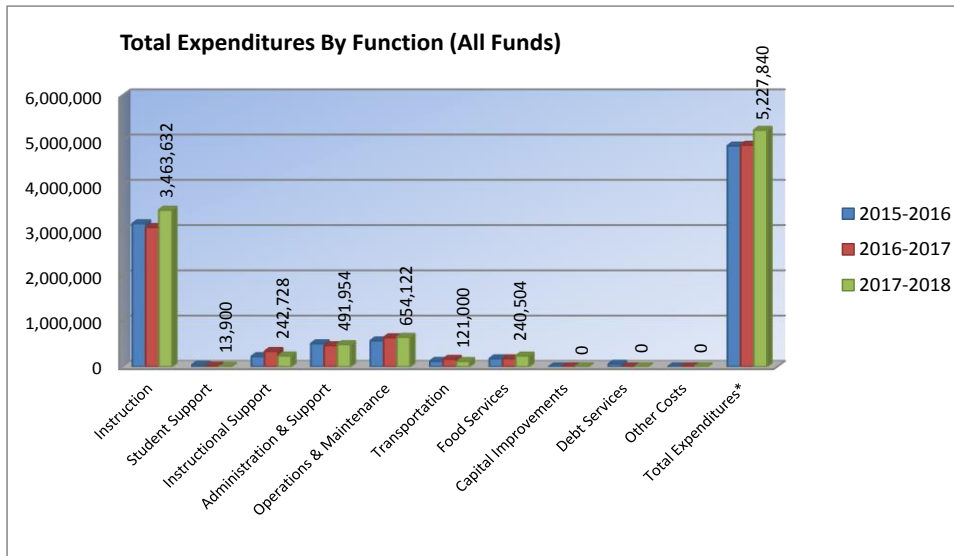
Further definition of what goes into each category:

- 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	3,164,025	3,080,009	3,463,632
Student Support	38,576	18,259	13,900
Instructional Support	228,480	340,824	242,728
Administration & Support	512,006	468,627	491,954
Operations & Maintenance	575,724	644,469	654,122
Transportation	122,949	166,782	121,000
Food Services	179,157	179,460	240,504
Capital Improvements	0	0	0
Debt Services	59,408	0	0
Other Costs	0	0	0
Total Expenditures*	4,880,325	4,898,430	5,227,840

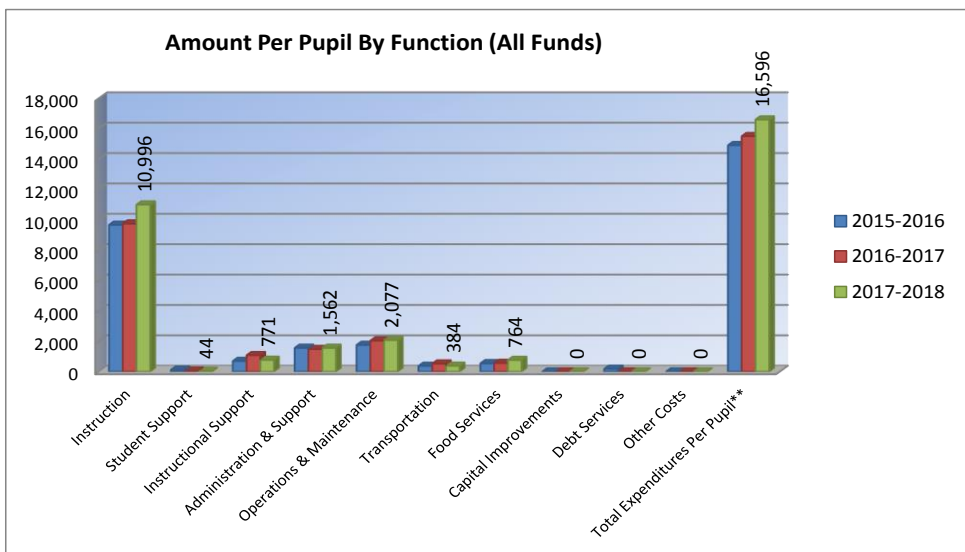


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	9,664	9,747	10,996
Student Support	118	58	44
Instructional Support	698	1,079	771
Administration & Support	1,564	1,483	1,562
Operations & Maintenance	1,758	2,039	2,077
Transportation	376	528	384
Food Services	547	568	764
Capital Improvements	0	0	0
Debt Services	181	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,906	15,501	16,596
Enrollment (FTE)*	327.4	316.0	315.0

*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.

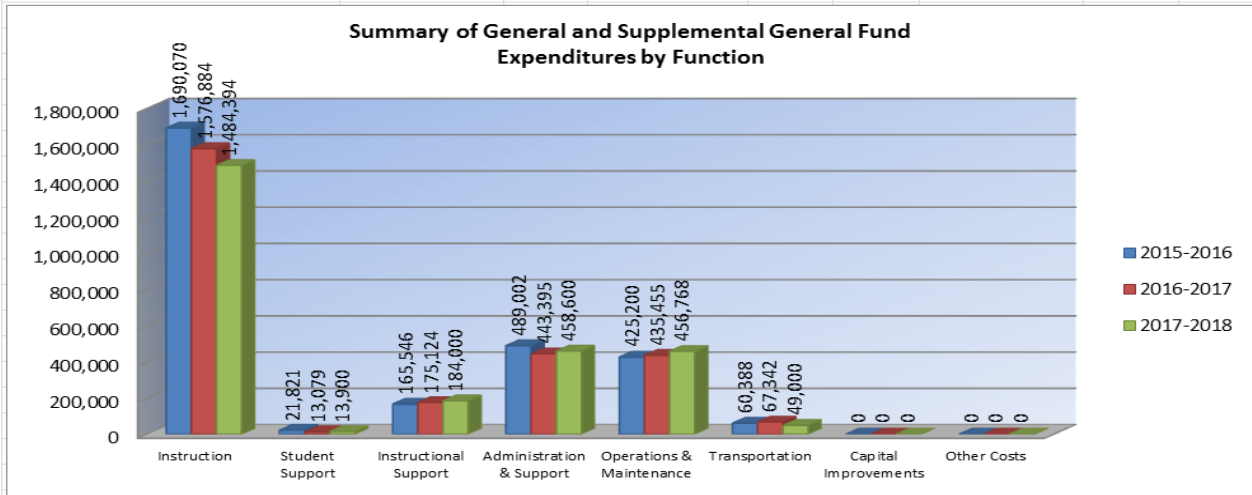


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

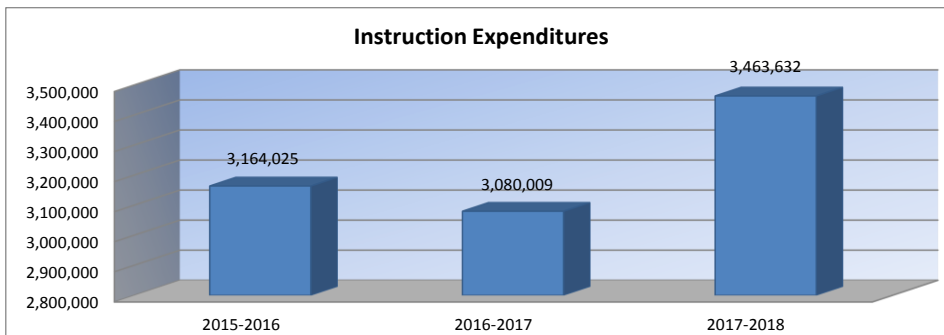
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,690,070	59%	1,576,884	58%	-7%	1,484,394	56%	-6%
Student Support	21,821	1%	13,079	0%	-40%	13,900	1%	6%
Instructional Support	165,546	6%	175,124	6%	6%	184,000	7%	5%
Administration & Support	489,002	17%	443,395	16%	-9%	458,600	17%	3%
Operations & Maintenance	425,200	15%	435,455	16%	2%	456,768	17%	5%
Transportation	60,388	2%	67,342	2%	12%	49,000	2%	-27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,852,027	100%	2,711,279	100%	-5%	2,646,662	100%	-2%
Amount per Pupil	\$8,711		\$8,580		-2%	\$8,402		-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	1,480,998	1,513,279	2%	1,039,266	-31%
Federal Funds	143,901	161,829	12%	101,030	-38%
Supplemental General	209,072	63,605	-70%	445,128	600%
At Risk (4yr Old)	0	0	0%	31,000	0%
At Risk (K-12)	276,150	278,042	1%	307,000	10%
Bilingual Education	7,395	11,060	50%	32,500	194%
Virtual Education	0	0	0%	0	0%
Capital Outlay	58,679	21,970	-63%	262,000	1093%
Driver Education	3,627	3,000	-17%	6,250	108%
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	583,949	612,709	5%	846,458	38%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	144,349	150,816	4%	171,000	13%
Gifts/Grants	499	458	-8%	4,000	773%
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	139,573	137,470	-2%	218,000	59%
Contingency Reserve	0	0	0%		
Text Book & Student Material	21,362	24,643	15%		
Activity Fund	94,471	101,128	7%		
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	3,164,025	3,080,009	-3%	3,463,632	12%
Enrollment (FTE)*	327.4	316.0	-3%	315.0	0%
Amount per Pupil	9,664	9,747	1%	10,996	13%
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	3,164,025	3,080,009	-3%	3,463,632	12%



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	2,826,634	0	2,826,634	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,028,028	23,894	147,757			28,000	828,377	XXXXXXXXXX
Adult Education	0	0	0	0		0	0	0
At Risk (4yr Old)	31,000	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	307,000	59,143		0	0	285,000	0	37,143
Bilingual Education	32,500	0		3,500	0	29,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	496,000	197,062	0	0	0	0	299,542	604
Driver Training	6,250	5,326	1,260	0	0	0	600	936
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	235,700	57,937	1,580	105,470	0	15,000	64,234	8,521
Professional Development	34,408	21,468	2,940	0	0	10,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	865,458	194,580	0	0	0	688,000	0	17,122
Career and Postsecondary Education	171,000	21,722	0	0	0	150,000	0	722
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	4,000	4,145					0	145
Textbook & Student Materials Revolving		22,421						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	283,866	0	283,866			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		123,803						XXXXXXXXXX
Activity Funds		11,145						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	113,996	22,976	XXXXXXXXXX	94,231	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,211
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,435,840	765,622	3,264,037	203,201	0	1,205,000	1,192,753	68,404
Less Transfers	1,205,000							
TOTAL Budget Expenditures	\$5,230,840							

Sources of Revenue - - State, Federal, Local

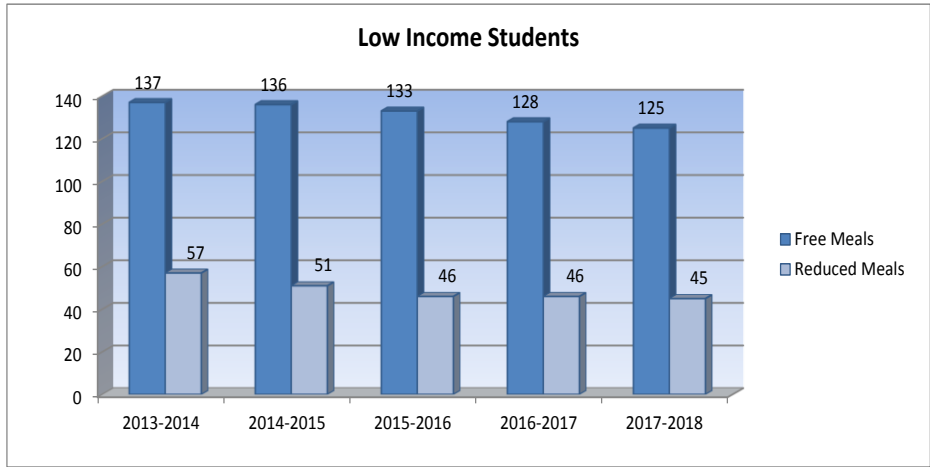
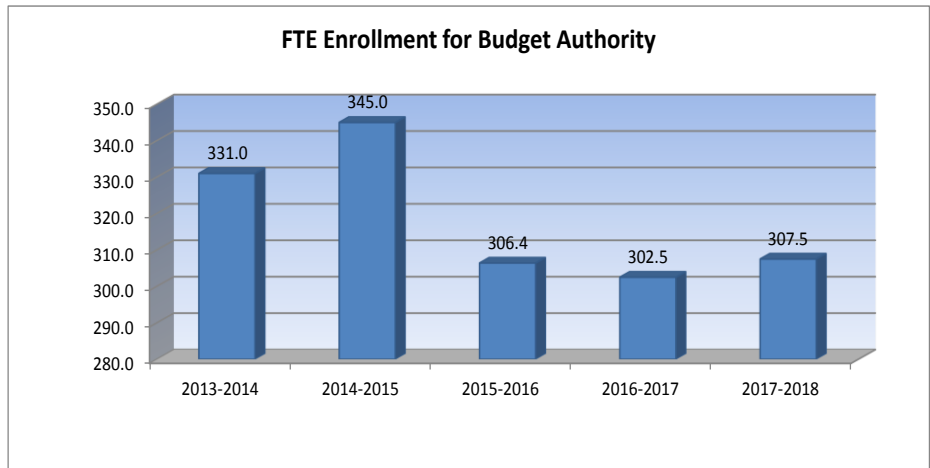
	2015-2016	2016-2017	2017-2018
State Revenues	3,099,006	3,083,871	3,264,037
Federal Revenues	250,054	288,780	203,201
Local Revenues*	1,616,002	1,511,118	1,192,753
Total Revenues	4,965,062	4,883,769	4,659,991
Revenues Per Pupil	15,165	15,455	14,794

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

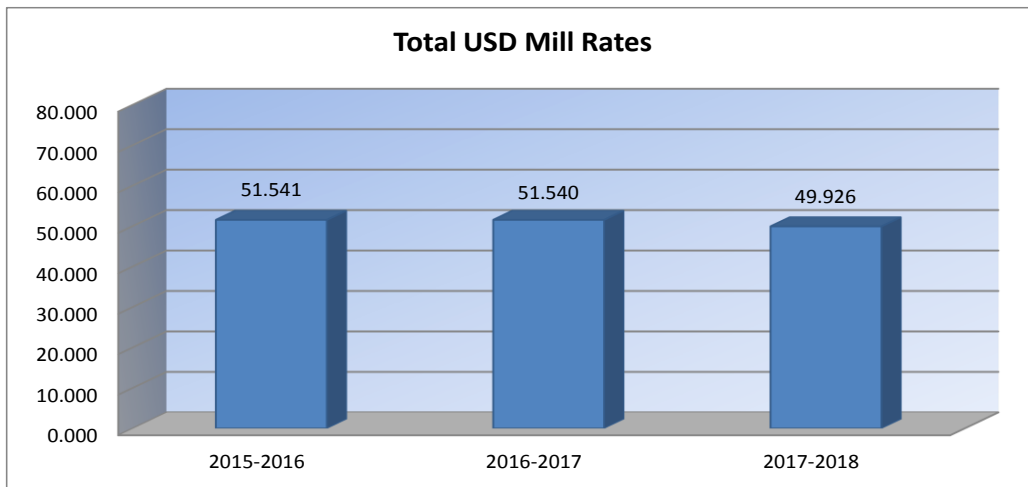
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	331.0	345.0	4%	306.4	-11%	302.5	-1%	307.5	2%
Number of Students - Free Meals	137	136	-1%	133	-2%	128	-4%	125	-2%
Number of Students - Reduced Meals	57	51	-11%	46	-10%	46	0%	45	-2%



*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.

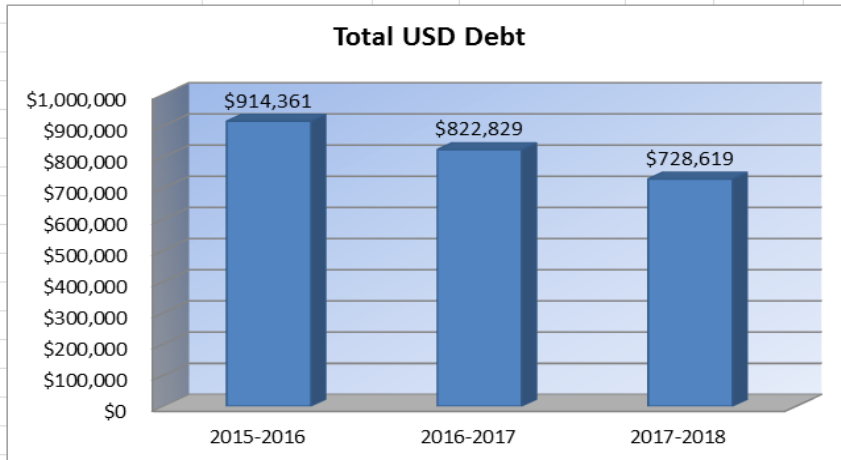
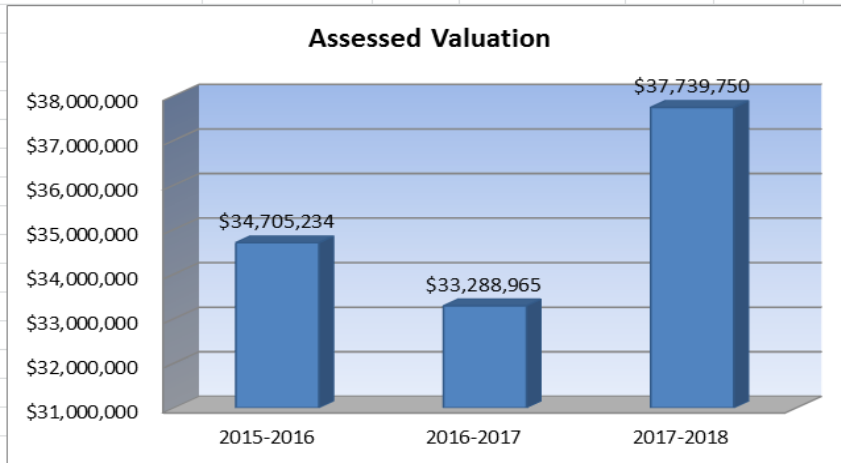
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	23.548	24.557	21.926
Adult Education	0.000	0.000	0.000
Capital Outlay	7.993	6.983	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	51.541	51.540	49.926
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	2.997	2.992	3.000
Rec Comm Employee Bnfts	0.719	0.719	0.825
TOTAL OTHER	3.716	3.711	3.825



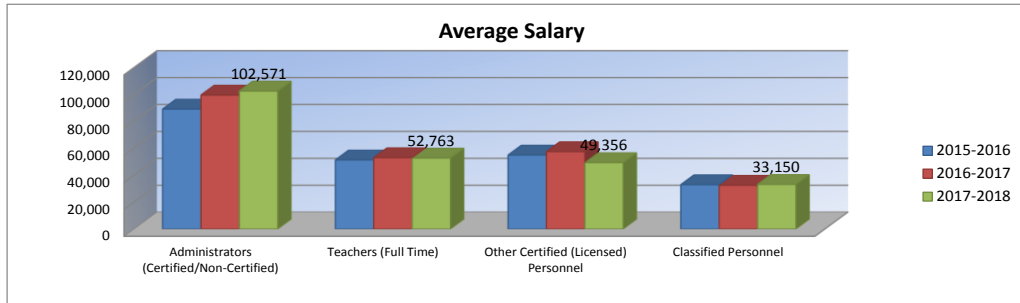
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$34,705,234	\$33,288,965	\$37,739,750
Bonded Indebtedness	914,361	822,829	728,619



USD# 350
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)	3.0	267,442	89,147	2.0	199,164	99,582	2.0	205,142	102,571
Teachers (Full Time)	26.0	1,335,039	51,348	27.0	1,431,467	53,017	28.0	1,477,370	52,763
Other Certified (Licensed) Personnel	4.3	236,389	54,974	3.6	207,090	57,525	3.6	177,681	49,356
Classified Personnel	17.0	560,606	32,977	18.4	598,416	32,523	18.4	609,968	33,150
Substitutes/Temporary Help	XXXXX	106,175	XXXXXXXXXX	XXXXX	115,093	XXXXXXXXXX	XXXXX	115,000	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