

Budget at a Glance 2018-19



USD 223 - Barnes



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,125,047	60%	3,180,084	60%	2%	3,487,617	57%	10%
Student Support Services	115,326	2%	104,707	2%	-9%	114,275	2%	9%
Instructional Support Services	118,255	2%	115,812	2%	-2%	109,509	2%	-5%
Administration & Support	442,800	8%	469,763	9%	6%	535,601	9%	14%
Operations & Maintenance	755,263	14%	691,464	13%	-8%	1,080,652	18%	56%
Transportation	393,575	8%	442,752	8%	12%	486,824	8%	10%
Food Services	275,825	5%	280,855	5%	2%	332,338	5%	18%
Capital Improvements	11,201	0%	1,200	0%	-89%	20,000	0%	1567%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	328	0%	458	0%	40%	700	0%	53%
Total Expenditures*	5,237,620	100%	5,287,095	100%	1%	6,167,516	100%	17%
Amount per Pupil	\$14,779		\$14,336		-3%	\$16,769		17%
Current Expenditures**	4,720,799	100%	4,890,851	100%	4%	5,372,516	100%	10%
Amount per Pupil	\$13,321		\$13,262		0%	\$14,607		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,074,250	59%	3,135,070	59%	0%	3,287,617	53%	-6%
Instruction*** (Current Expenditures)	3,074,250	65%	3,135,070	64%	-1%	3,287,617	61%	-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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

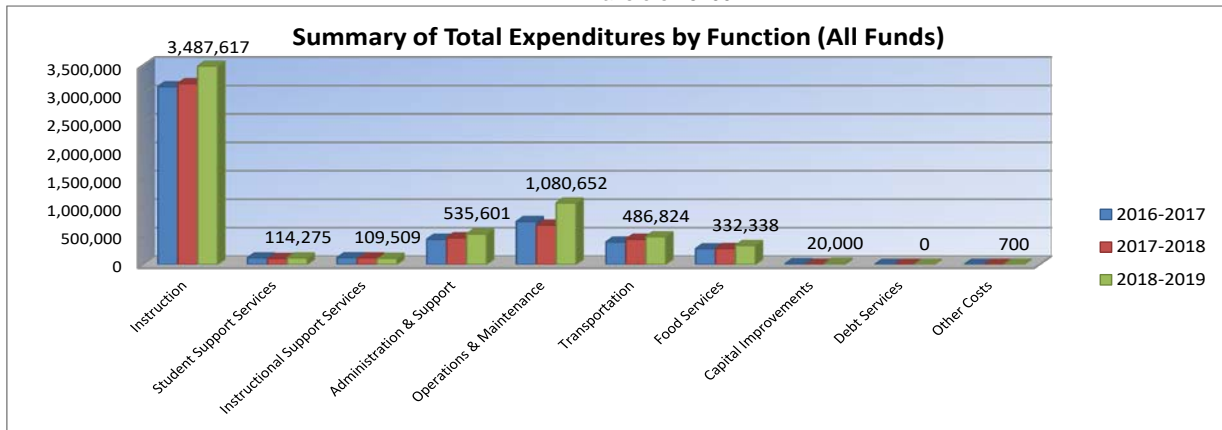
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

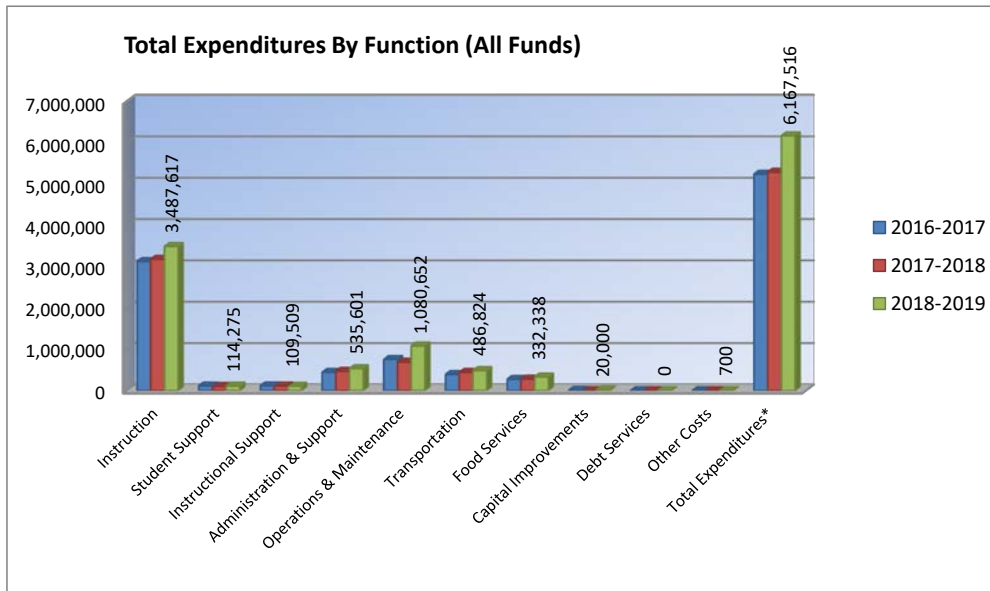
Further definition of what goes into each category:

- 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	3,125,047	3,180,084	3,487,617
Student Support	115,326	104,707	114,275
Instructional Support	118,255	115,812	109,509
Administration & Support	442,800	469,763	535,601
Operations & Maintenance	755,263	691,464	1,080,652
Transportation	393,575	442,752	486,824
Food Services	275,825	280,855	332,338
Capital Improvements	11,201	1,200	20,000
Debt Services	0	0	0
Other Costs	328	458	700
Total Expenditures*	5,237,620	5,287,095	6,167,516

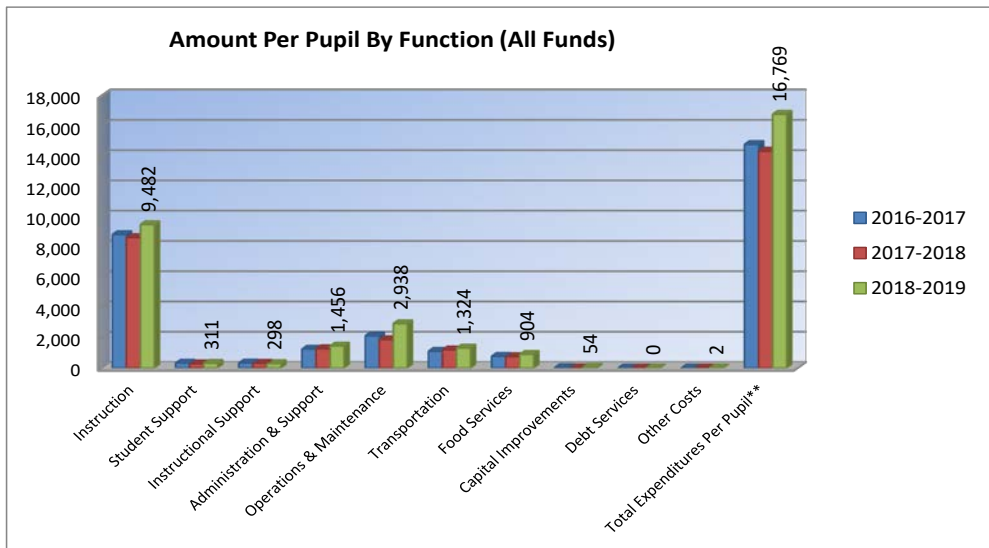


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	8,818	8,623	9,482
Student Support	325	284	311
Instructional Support	334	314	298
Administration & Support	1,249	1,274	1,456
Operations & Maintenance	2,131	1,875	2,938
Transportation	1,111	1,201	1,324
Food Services	778	762	904
Capital Improvements	32	3	54
Debt Services	0	0	0
Other Costs	1	1	2
Total Expenditures Per Pupil**	14,779	14,336	16,769
Enrollment (FTE)*	354.4	368.8	367.8

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

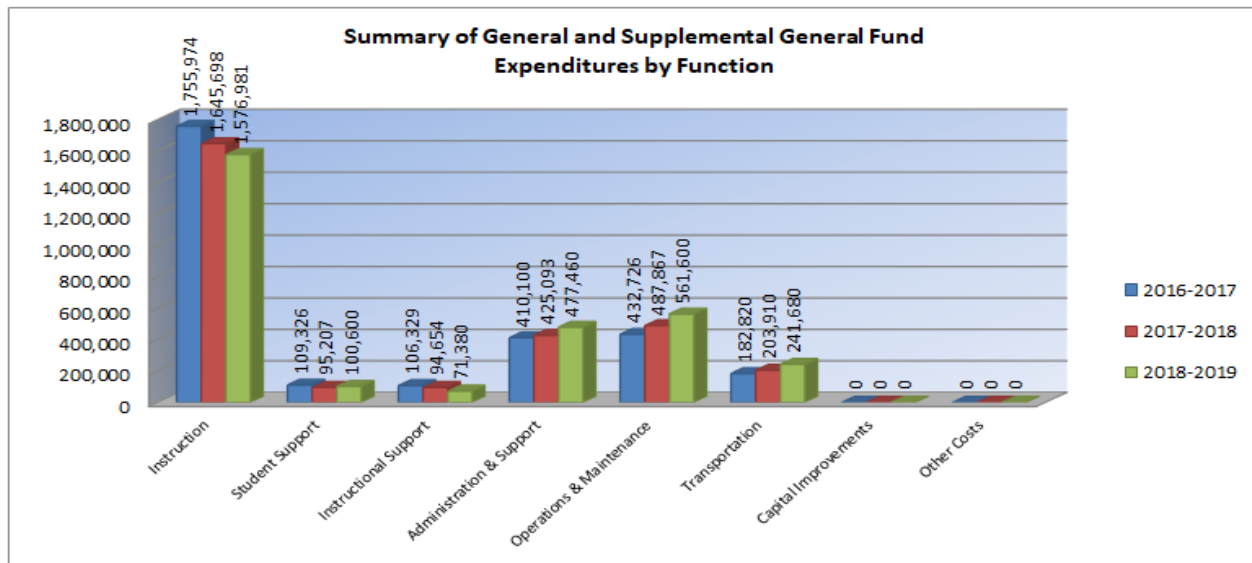


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

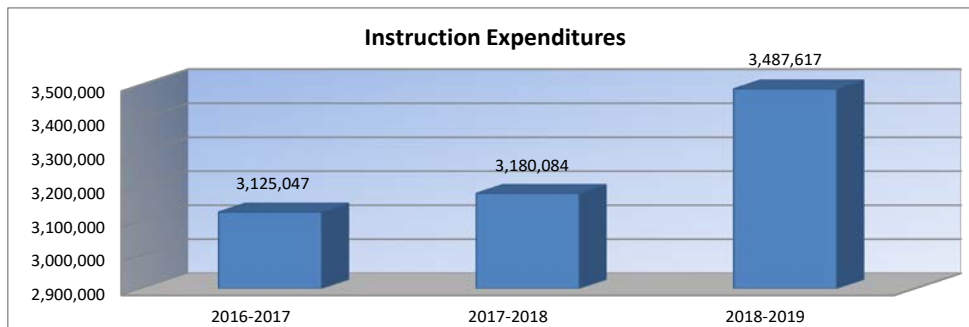
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,755,974	59%	1,645,698	56%	-6%	1,576,981	52%	-4%
Student Support	109,326	4%	95,207	3%	-13%	100,600	3%	6%
Instructional Support	106,329	4%	94,654	3%	-11%	71,380	2%	-25%
Administration & Support	410,100	14%	425,093	14%	4%	477,460	16%	12%
Operations & Maintenance	432,726	14%	487,867	17%	13%	561,600	19%	15%
Transportation	182,820	6%	203,910	7%	12%	241,680	8%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,997,275	100%	2,952,429	100%	-1%	3,029,701	100%	3%
Amount per Pupil	\$8,457		\$8,006		-5%	\$8,237		3%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,585,970	1,503,505	-5%	1,406,981	-6%
Federal Funds	90,240	117,578	30%	77,879	-34%
Supplemental General	170,004	142,193	-16%	170,000	20%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	150,000	210,000	40%	230,000	10%
Bilingual Education	23,950	34,669	45%	64,226	85%
Virtual Education	0	0	0%	0	0%
Capital Outlay	50,797	45,014	-11%	200,000	344%
Driver Education	9,080	4,531	-50%	8,700	92%
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	608,205	625,617	3%	757,168	21%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	169,625	218,301	29%	260,780	19%
Gifts/Grants	48,497	13,167	-73%	45,000	242%
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	125,549	180,225	44%	266,883	48%
Contingency Reserve	0	0	0%		
Text Book & Student Material	25,007	18,952	-24%		
Activity Fund	68,123	66,332	-3%		
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	3,125,047	3,180,084	2%	3,487,617	10%
Enrollment (FTE)*	354.4	368.8	4%	367.8	0%
Amount per Pupil	8,818	8,623	-2%	9,482	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,125,047	3,180,084	2%	3,487,617	10%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	3,261,612	0	3,261,612	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,041,353	107,596	21,035			0	912,722	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	230,000	0		0	0	230,000	0	0
Bilingual Education	64,226	18,242		16,000	0	30,000	0	16
Virtual Education	0	0			0	0	0	0
Capital Outlay	795,000	694,806	0	0	0	500	418,841	319,147
Driver Training	26,900	24,487	3,250	0	0	1,000	10,000	11,837
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	344,320	88,339	1,793	99,601	25,000	1,000	182,308	53,721
Professional Development	27,600	34,998	3,125	0	0	5,500	5,000	21,023
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	838,118	192,751	0	15,000	20,000	764,484	0	154,117
Career and Postsecondary Education	260,780	0	0	0	0	240,780	20,000	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	53,500	19,029	8,500				50,000	24,029
Textbook & Student Materials Revolving		50,087						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	419,492	0	419,492			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		185,000						XXXXXXXXXX
Activity Funds		13,436						XXXXXXXXXX
Bond and Interest #1	0	1,581	0	0	0		0	1,581
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	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	77,879	0	XXXXXXXXXX	77,879	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	7,440,780	1,430,352	3,718,807	208,480	45,000	1,273,264	1,598,871	585,471
Less Transfers	1,273,264							
TOTAL Budget Expenditures	\$6,167,516							

Sources of Revenue - - State, Federal, Local

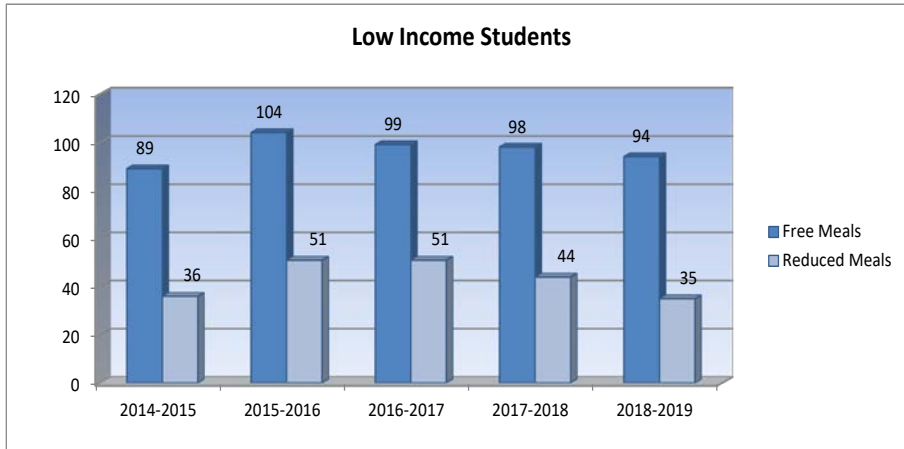
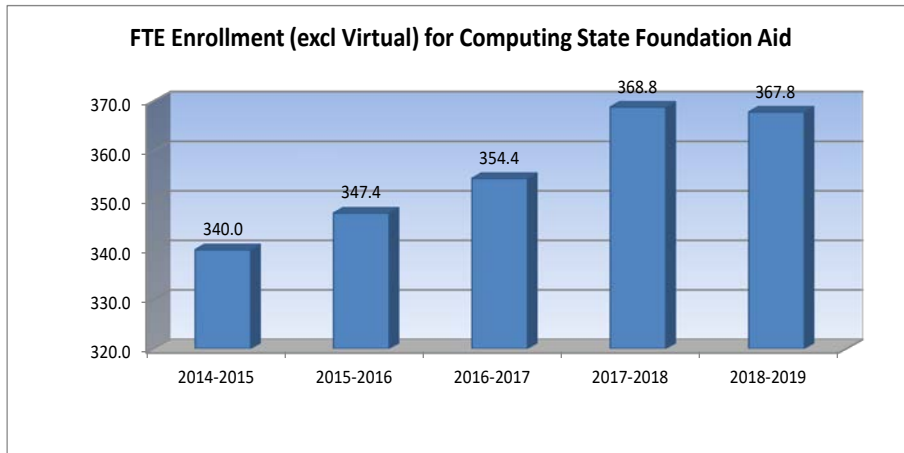
	2016-2017	2017-2018	2018-2019
State Revenues	3,189,542	3,321,459	3,718,807
Federal Revenues	204,229	238,089	208,480
Local Revenues*	1,792,257	1,774,981	1,643,871
Total Revenues	5,186,028	5,334,529	5,571,158
Revenues Per Pupil	14,633	14,465	15,147

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

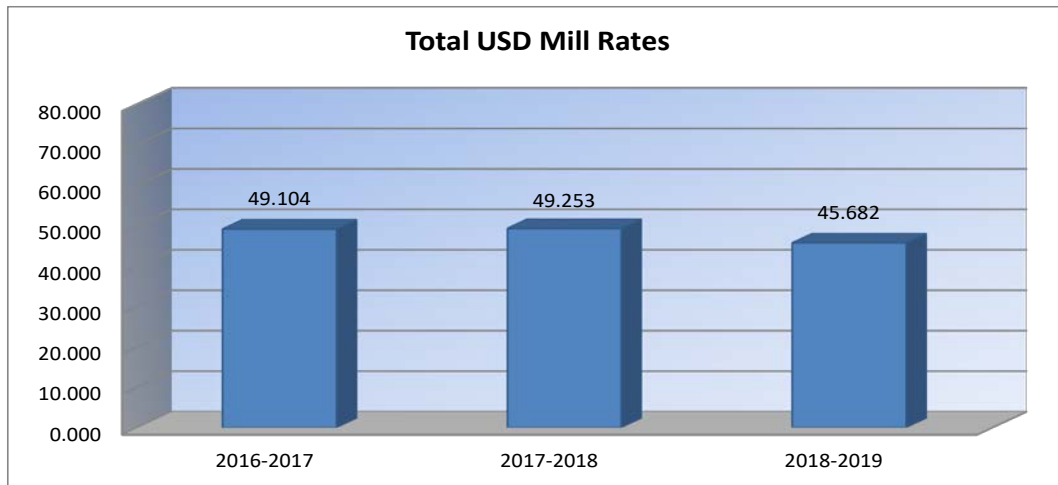
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	340.0	347.4	2%	354.4	2%	368.8	4%	367.8	0%
Number of Students - Free Meals	89	104	17%	99	-5%	98	-1%	94	-4%
Number of Students - Reduced Meals	36	51	42%	51	0%	44	-14%	35	-20%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

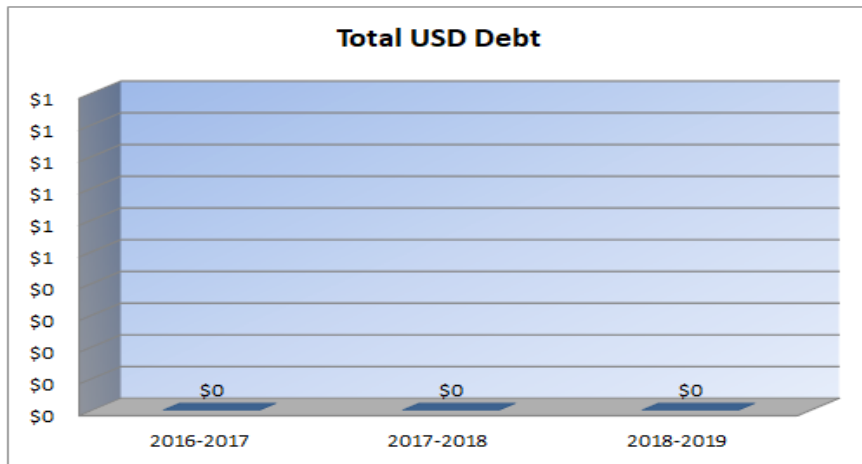
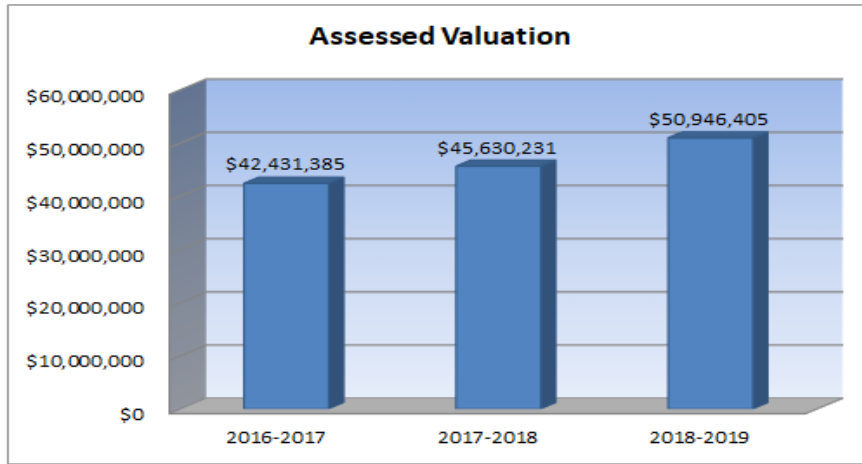
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	21.106	21.254	17.682
Adult Education	0.000	0.000	0.000
Capital Outlay	7.998	7.999	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	49.104	49.253	45.682
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



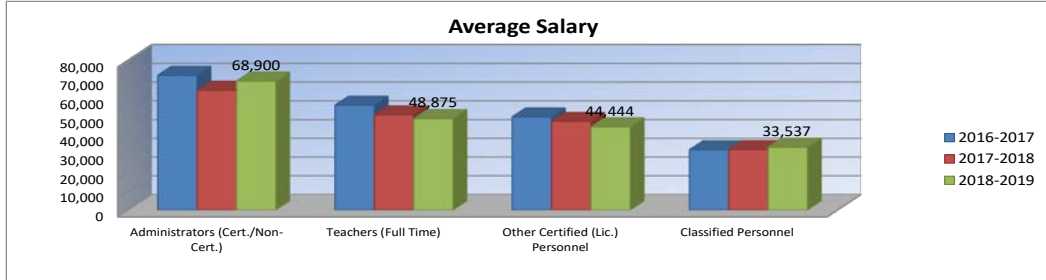
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$42,431,385	\$45,630,231	\$50,946,405
Bonded Indebtedness	0	0	0



USD# 223
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	287,700	71,925	4.0	256,189	64,047	5.0	344,500	68,900
Teachers (Full Time)	31.0	1,735,810	55,994	31.8	1,617,480	50,864	33.2	1,622,640	48,875
Other Certified (Licensed) Personnel	5.1	253,658	49,737	4.2	198,885	47,354	3.6	160,000	44,444
Classified Personnel	16.7	537,277	32,172	16.9	545,645	32,287	16.4	550,000	33,537
Substitutes/Temporary Help	XXXXX	93,361	XXXXXXXXXX	XXXXX	73,958	XXXXXXXXXX	XXXXX	93,000	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