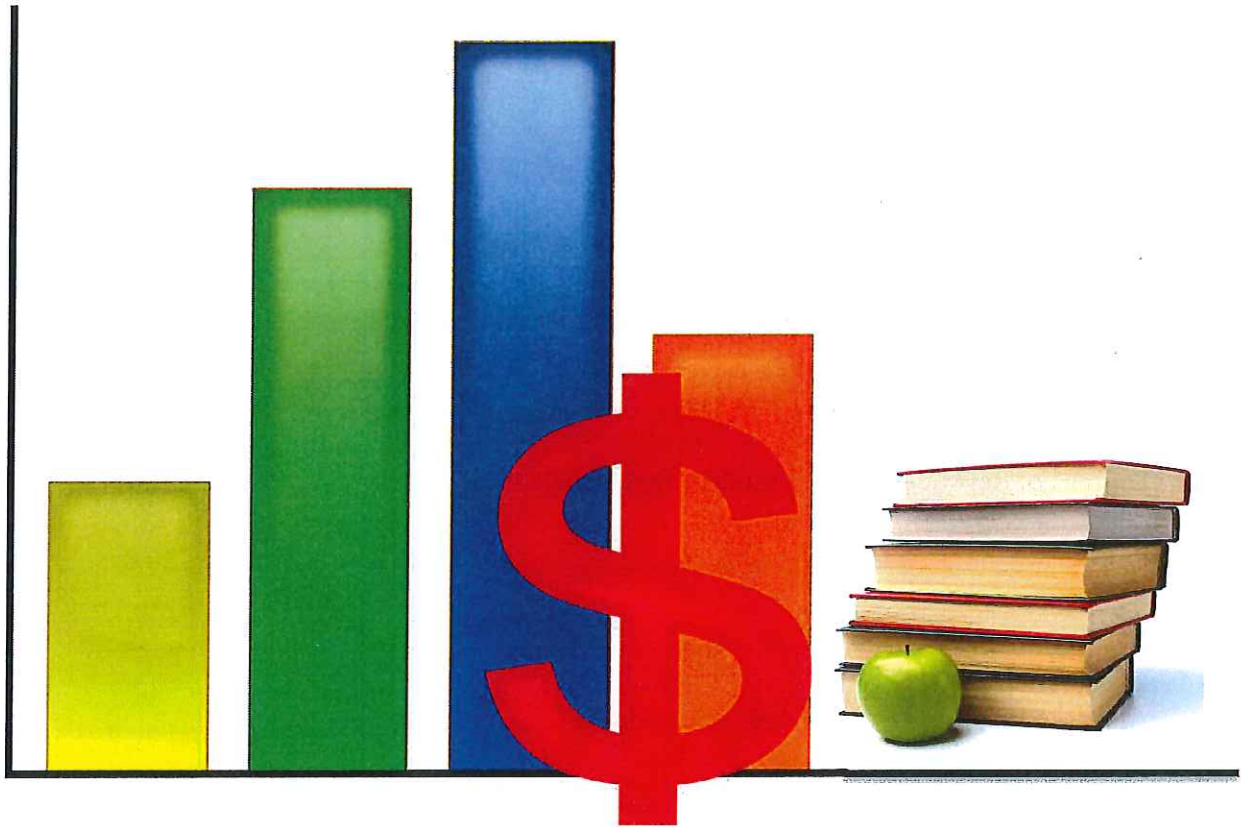


Budget at a Glance 2017-18



USD 378 - Riley County



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	4,532,232	52%	4,487,957	54%	-1%	5,239,196	51%	17%
Student Support Services	166,272	2%	157,662	2%	-5%	160,033	2%	2%
Instructional Support Services	351,806	4%	362,867	4%	3%	467,994	5%	29%
Administration & Support	912,305	11%	934,560	11%	2%	1,002,783	10%	7%
Operations & Maintenance	787,644	9%	627,274	8%	-20%	950,467	9%	52%
Transportation	783,931	9%	443,456	5%	-43%	919,160	9%	107%
Food Services	482,062	6%	454,556	5%	-6%	443,089	4%	-3%
Capital Improvements	419,101	5%	455,675	6%	9%	651,839	6%	43%
Debt Services	216,109	2%	346,997	4%	61%	366,535	4%	6%
Other Costs	486	0%	0	0%	-100%	30,114	0%	0%
Total Expenditures*	8,651,948	100%	8,271,004	100%	-4%	10,231,210	100%	24%
Amount per Pupil	\$12,925		\$12,524		-3%	\$15,284		22%
Current Expenditures**	7,678,362	100%	7,417,926	100%	-3%	9,085,836	100%	22%
Amount per Pupil	\$11,471		\$11,232		-2%	\$13,573		21%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,483,931	52%	4,465,077	54%	2%	5,162,196	50%	-4%
Instruction*** (Current Expenditures)	4,483,931	58%	4,465,077	60%	2%	5,162,196	57%	-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

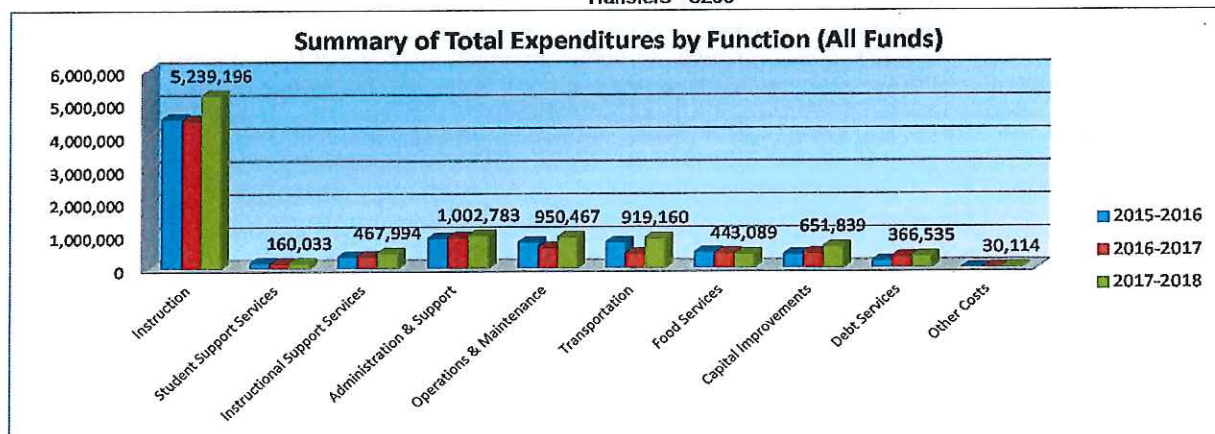
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

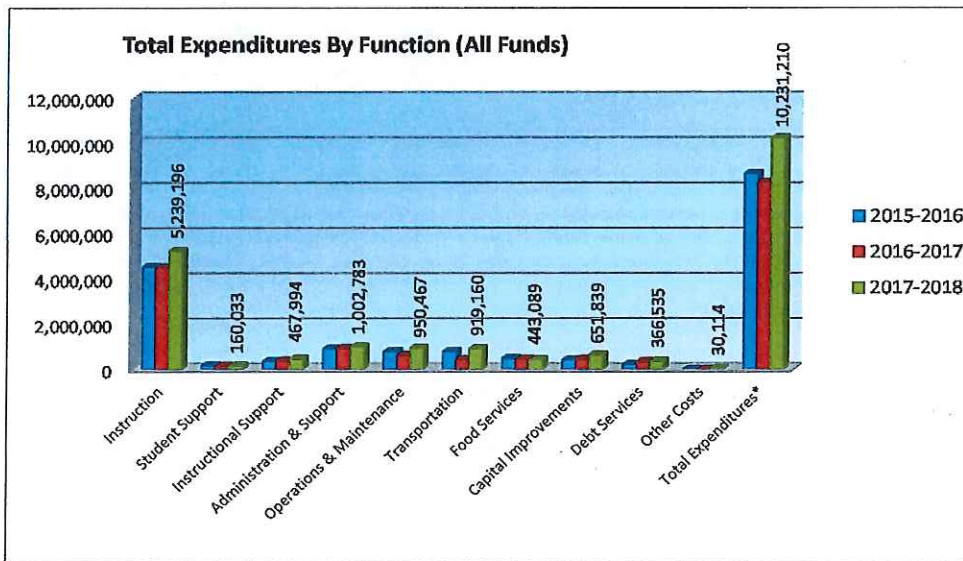
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	4,532,232	4,487,957	5,239,196
Student Support	166,272	157,662	160,033
Instructional Support	351,806	362,867	467,994
Administration & Support	912,305	934,560	1,002,783
Operations & Maintenance	787,644	627,274	950,467
Transportation	783,931	443,456	919,160
Food Services	482,062	454,556	443,089
Capital Improvements	419,101	455,675	651,839
Debt Services	216,109	346,997	366,535
Other Costs	486	0	30,114
Total Expenditures*	8,651,948	8,271,004	10,231,210

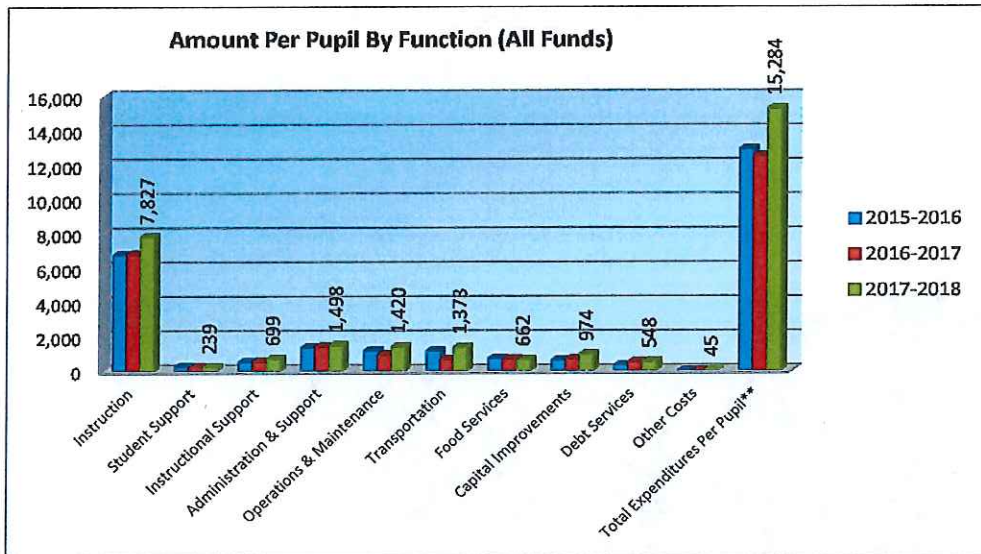


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	6,771	6,796	7,827
Student Support	248	239	239
Instructional Support	526	549	699
Administration & Support	1,363	1,415	1,498
Operations & Maintenance	1,177	950	1,420
Transportation	1,171	671	1,373
Food Services	720	688	662
Capital Improvements	626	690	974
Debt Services	323	525	548
Other Costs	1	0	45
Total Expenditures Per Pupil**	12,925	12,524	15,284
Enrollment (FTE)*	669.4	660.4	669.4

*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.

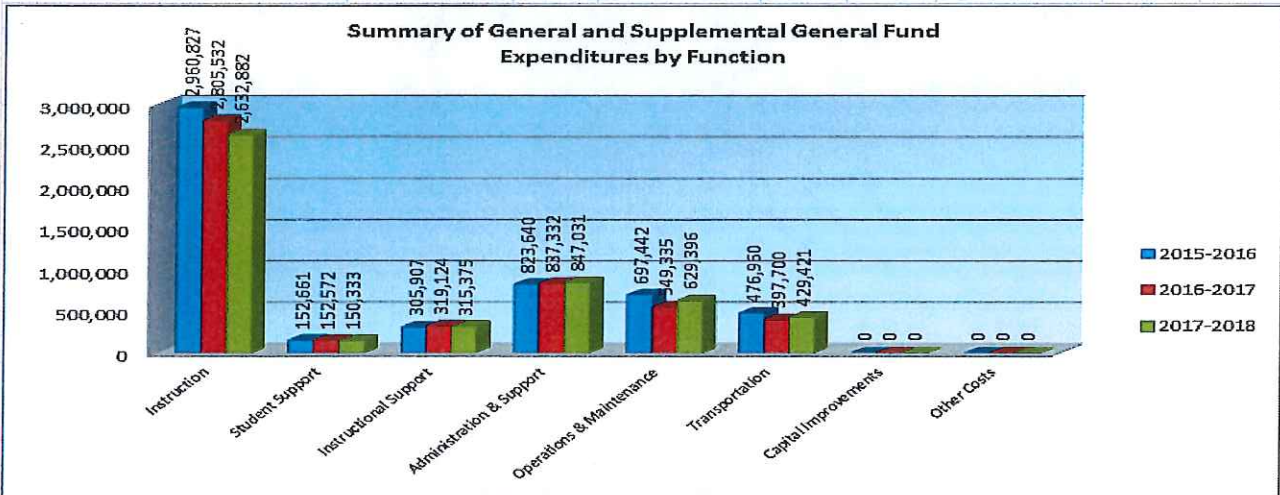


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

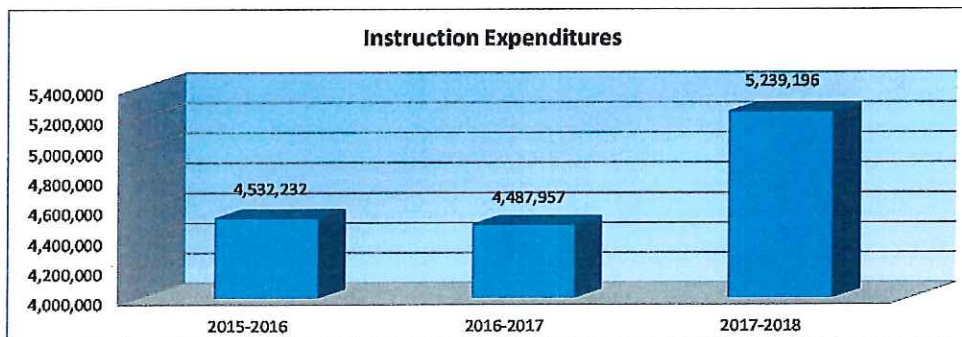
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,960,827	55%	2,805,532	55%	-5%	2,632,882	53%	-6%
Student Support	152,661	3%	152,572	3%	0%	150,333	3%	-1%
Instructional Support	305,907	6%	319,124	6%	4%	315,375	6%	-1%
Administration & Support	823,640	15%	837,332	17%	2%	847,031	17%	1%
Operations & Maintenance	697,442	13%	549,335	11%	-21%	629,396	13%	15%
Transportation	476,960	9%	397,700	8%	-17%	429,421	9%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,417,437	100%	5,061,595	100%	-7%	5,004,438	100%	-1%
Amount per Pupil	\$8,093		\$7,664		-5%	\$7,476		-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	2,869,301	2,776,715	-3%	2,554,014	-8%
Federal Funds	80,251	94,695	18%	120,818	28%
Supplemental General	91,526	28,817	-69%	78,868	174%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	96,219	97,232	1%	457,475	370%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	48,301	22,880	-53%	77,000	237%
Driver Education	8,392	16,998	103%	30,128	77%
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	865,237	983,974	14%	1,300,624	32%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	173,713	182,932	5%	444,894	143%
Gifts/Grants	37,063	51,710	40%	0	-100%
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%	0	0%
KPERS Spec. Ret. Contribution	101,857	112,420	10%	175,375	56%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	102,933	51,465	-50%	0	0%
Activity Fund	57,439	68,121	19%	0	0%
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	4,532,232	4,487,957	-1%	5,239,196	17%
Enrollment (FTE)*	669.4	660.4	-1%	669.4	1%
Amount per Pupil	6,771	6,796	0%	7,827	15%
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	4,532,232	4,487,957	-1%	5,239,196	17%



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	5,212,607	1,066	5,211,541	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,722,332	89,792	630,631				1,001,909	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)	526,589	119,114		0	0	407,475	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	908,839	335,353	109,128	0	0		465,831	1,473
Driver Training	37,628	29,228	8,400	0	0	0	0	0
Declining Enrollment	0	0						XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	499,089	107,928	2,940	132,981	0	70,000	185,240	0
Professional Development	49,776	44,579	5,197	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
Special Education	1,917,343	845,303	0	0	0	1,138,026	0	65,986
Career and Postsecondary Education	456,168	141,168	0	0	0	315,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	93,546						93,546
Textbook & Student Materials Revolving		33,539						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0		XXXXXXXXXX
KPERS Special Retirement Contribution	473,987	0	473,987			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		587,054						XXXXXXXXXX
Activity Funds		19,512						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	236,535	845,125	61,499	0	0		213,247	883,336
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	120,818	0	XXXXXXXXXX	120,818	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	12,161,711	3,292,307	6,503,323	253,799	0	1,930,501	1,866,227	1,044,341
Less Transfers	1,930,501							
TOTAL Budget Expenditures	\$10,231,210							

Sources of Revenue - - State, Federal, Local

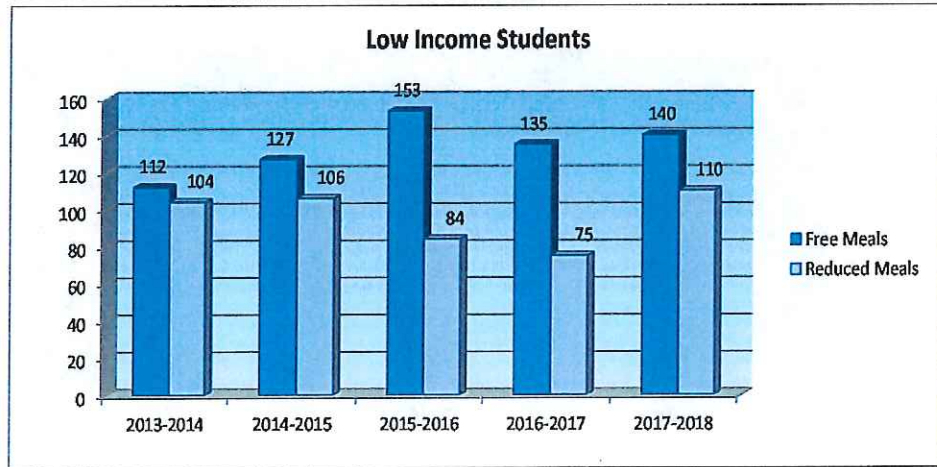
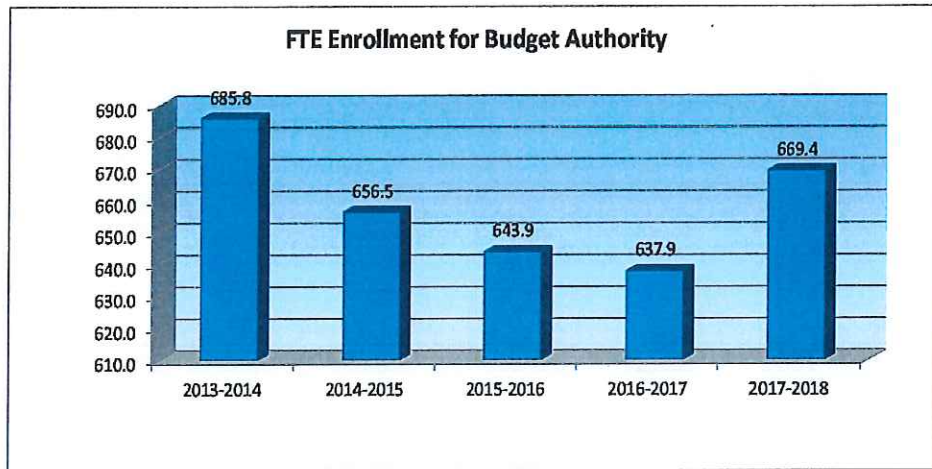
	2016-2016	2016-2017	2017-2018
State Revenues	6,688,039	6,073,910	6,503,323
Federal Revenues	282,421	280,117	253,799
Local Revenues*	2,040,284	2,287,324	1,866,227
Total Revenues	9,010,744	8,641,351	8,623,349
Revenues Per Pupil	13,461	13,085	12,882

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

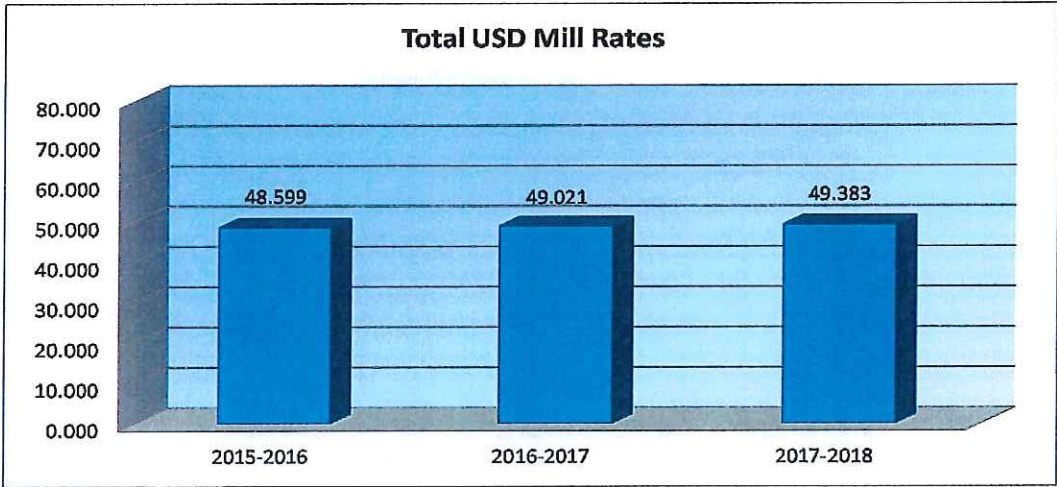
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	685.8	656.5	-4%	643.9	-2%	637.9	-1%	669.4	5%
Number of Students - Free Meals	112	127	13%	153	20%	135	-12%	140	4%
Number of Students - Reduced Meals	104	106	2%	84	-21%	75	-11%	110	47%



*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.

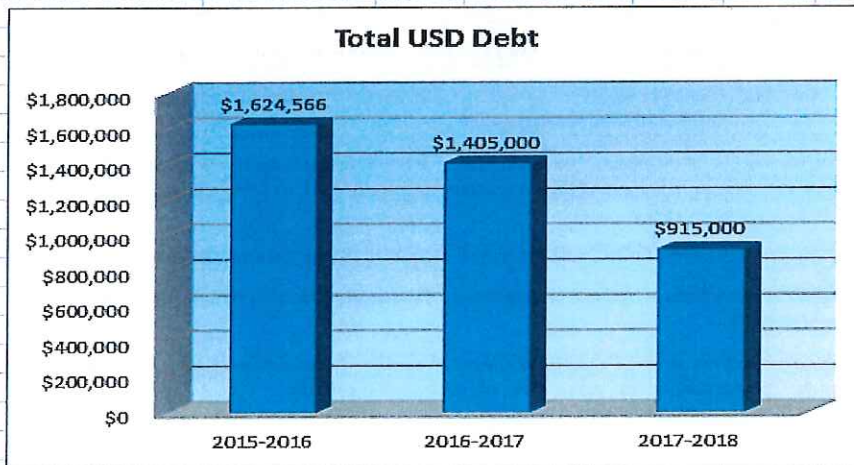
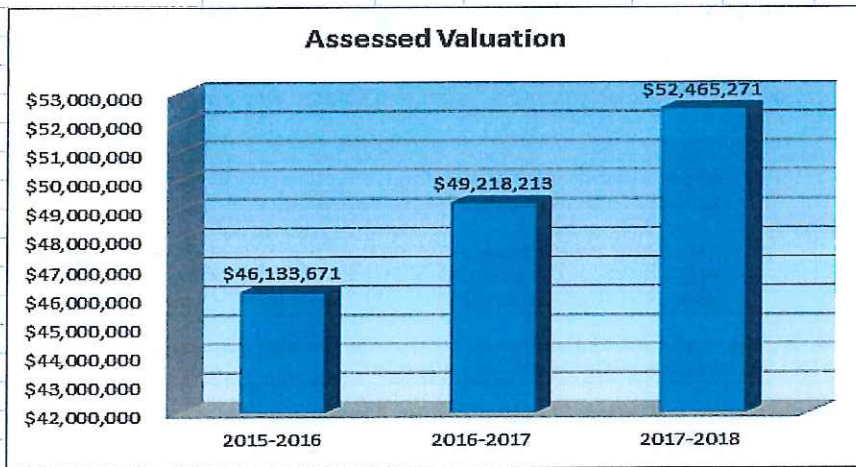
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	16.522	17.195	17.783
Adult Education	0.000	0.000	0.000
Capital Outlay	7.998	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	4.079	3.826	3.600
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	48.599	49.021	49.383
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



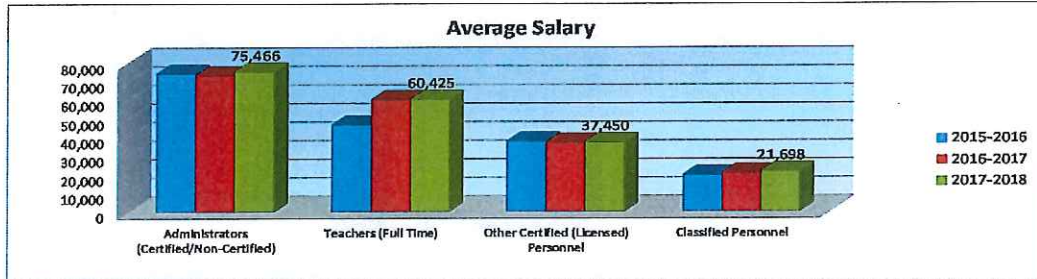
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$46,133,671	\$49,218,213	\$52,465,271
Bonded Indebtedness	1,624,566	1,405,000	915,000



USD# 378
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)	7.0	521,146	74,449	7.0	513,714	73,388	7.0	528,265	75,466
Teachers (Full Time)	53.0	2,476,732	46,731	42.3	2,548,175	60,241	42.3	2,555,996	60,425
Other Certified (Licensed) Personnel	2.0	75,857	37,929	2.0	74,400	37,200	2.0	74,900	37,450
Classified Personnel	44.0	866,880	19,702	41.0	854,031	20,830	41.0	889,598	21,698
Substitutes/Temporary Help	XXXXX	33,654	XXXXXXXXXX	XXXXX	49,653	XXXXXXXXXX	XXXXX	54,618	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