

Budget at a Glance 2017-18



USD 445 - Coffeyville



School Finance
Kansas State Department of Education
Landon State Office Building
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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	12,697,400	56%	12,479,485	57%	-2%	13,928,569	57%	12%
Student Support Services	820,101	4%	726,123	3%	-11%	792,097	3%	9%
Instructional Support Services	343,169	2%	249,920	1%	-27%	294,353	1%	18%
Administration & Support	1,781,803	8%	1,797,256	8%	1%	1,969,154	8%	10%
Operations & Maintenance	2,182,408	10%	2,242,849	10%	3%	2,526,723	10%	13%
Transportation	779,508	3%	814,946	4%	5%	872,074	4%	7%
Food Services	1,256,953	6%	1,212,367	6%	-4%	1,359,292	6%	12%
Capital Improvements	863,184	4%	236,284	1%	-73%	703,000	3%	198%
Debt Services	2,080,601	9%	1,967,070	9%	-5%	2,189,211	9%	11%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	22,805,127	100%	21,726,300	100%	-5%	24,634,473	100%	13%
Amount per Pupil	\$13,787		\$12,990		-6%	\$14,002		8%
Current Expenditures**	19,565,962	100%	19,341,199	100%	-1%	21,154,788	100%	9%
Amount per Pupil	\$11,829		\$11,564		-2%	\$12,025		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	12,543,554	55%	12,425,799	57%	2%	13,762,839	56%	-1%
Instruction*** (Current Expenditures)	12,543,554	64%	12,425,799	64%	0%	13,762,839	65%	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.

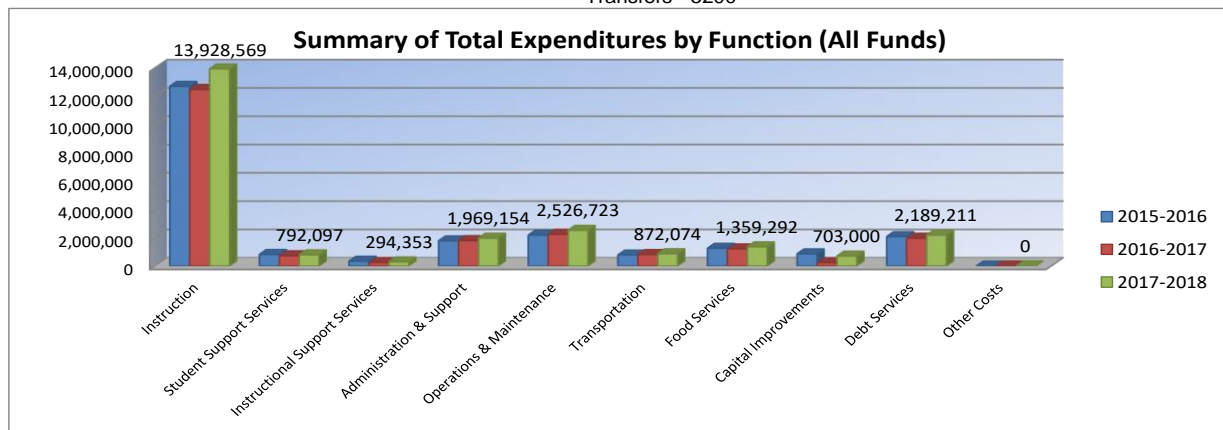
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

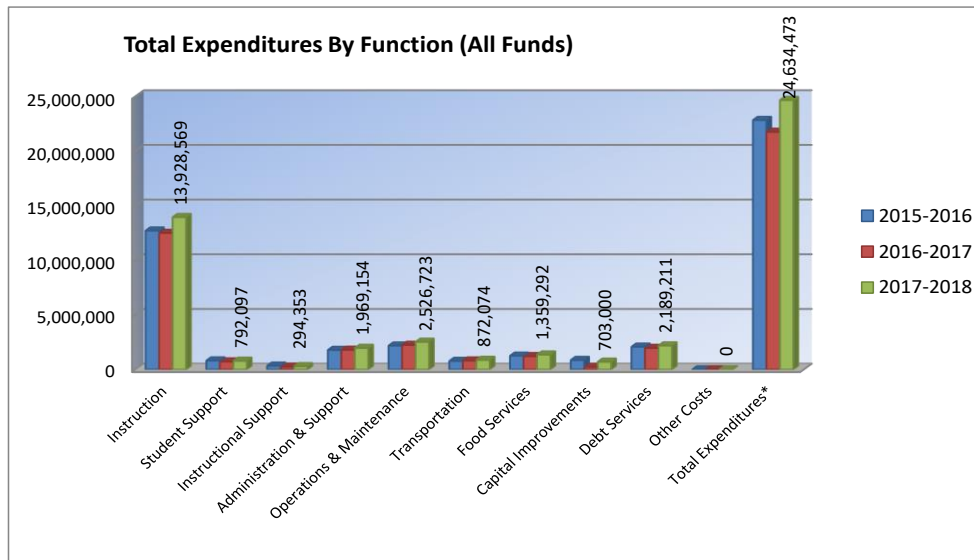
Further definition of what goes into each category:

- 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	12,697,400	12,479,485	13,928,569
Student Support	820,101	726,123	792,097
Instructional Support	343,169	249,920	294,353
Administration & Support	1,781,803	1,797,256	1,969,154
Operations & Maintenance	2,182,408	2,242,849	2,526,723
Transportation	779,508	814,946	872,074
Food Services	1,256,953	1,212,367	1,359,292
Capital Improvements	863,184	236,284	703,000
Debt Services	2,080,601	1,967,070	2,189,211
Other Costs	0	0	0
Total Expenditures*	22,805,127	21,726,300	24,634,473

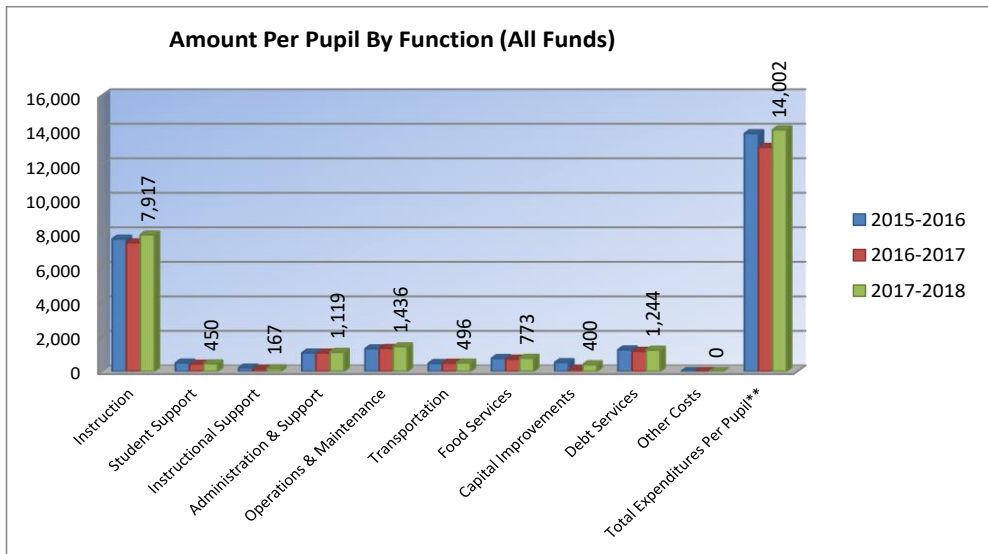


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,676	7,462	7,917
Student Support	496	434	450
Instructional Support	207	149	167
Administration & Support	1,077	1,075	1,119
Operations & Maintenance	1,319	1,341	1,436
Transportation	471	487	496
Food Services	760	725	773
Capital Improvements	522	141	400
Debt Services	1,258	1,176	1,244
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,787	12,990	14,002
Enrollment (FTE)*	1,654.1	1,672.5	1,759.3

*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.

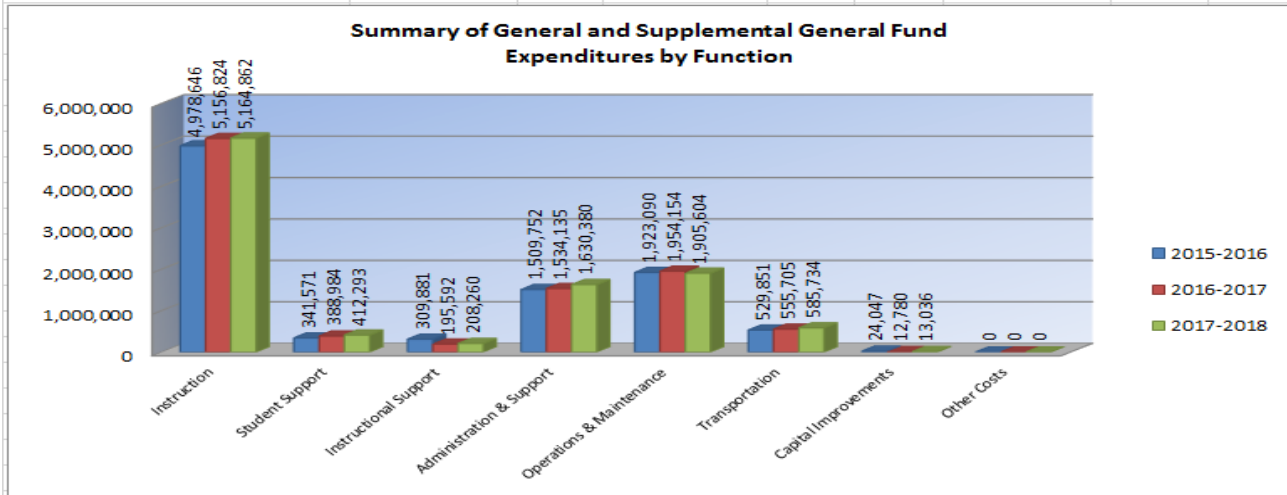


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

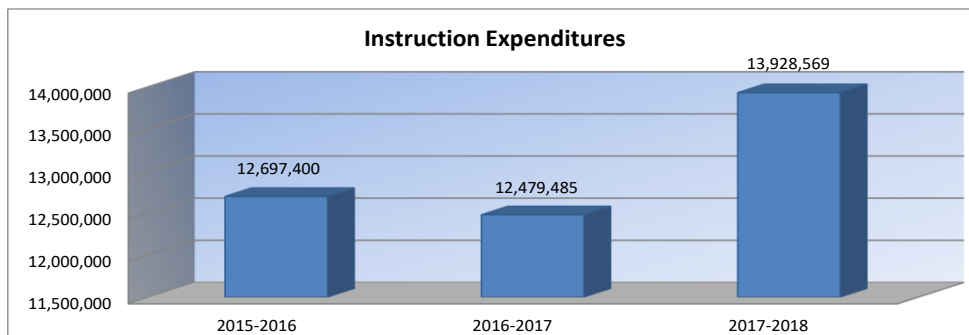
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	4,978,646	52%	5,156,824	53%	4%	5,164,862	52%	0%
Student Support	341,571	4%	388,984	4%	14%	412,293	4%	6%
Instructional Support	309,881	3%	195,592	2%	-37%	208,260	2%	6%
Administration & Support	1,509,752	16%	1,534,135	16%	2%	1,630,380	16%	6%
Operations & Maintenance	1,923,090	20%	1,954,154	20%	2%	1,905,604	19%	-2%
Transportation	529,851	6%	555,705	6%	5%	585,734	6%	5%
Capital Improvements	24,047	0%	12,780	0%	-47%	13,036	0%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,616,838	100%	9,798,174	100%	2%	9,920,169	100%	1%
Amount per Pupil	\$5,814		\$5,858		1%	\$5,639		-4%

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	3,442,702	3,561,242	3%	3,555,030	0%
Federal Funds	1,651,858	1,432,776	-13%	1,529,602	7%
Supplemental General	1,535,944	1,595,582	4%	1,609,832	1%
At Risk (4yr Old)	108,961	105,658	-3%	194,000	84%
At Risk (K-12)	2,512,869	2,512,000	0%	2,955,000	18%
Bilingual Education	79,400	90,797	14%	182,586	101%
Virtual Education	10,000	30,270	203%	85,000	181%
Capital Outlay	153,846	53,686	-65%	165,730	209%
Driver Education	11,767	11,772	0%	32,612	177%
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	1,986,076	1,888,071	-5%	2,152,260	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	486,305	477,653	-2%	556,827	17%
Gifts/Grants	79,075	78,604	-1%	76,901	-2%
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	534,134	519,121	-3%	833,189	60%
Contingency Reserve	0	0	0%		
Text Book & Student Material	70	879	1156%		
Activity Fund	104,393	121,374	16%		
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	12,697,400	12,479,485	-2%	13,928,569	12%
Enrollment (FTE)*	1,654.1	1,672.5	1%	1,759.3	5%
Amount per Pupil	7,676	7,462	-3%	7,917	6%
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	12,697,400	12,479,485	-2%	13,928,569	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 Sumexpn.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	12,201,579	0	12,201,579	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	3,946,454	196,005	1,351,660			0	2,398,789	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	194,000	54,118		0	0	69,950	0	368
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	2,955,000	112,791		0	0	2,843,100	0	891
Bilingual Education	184,000	10,597		0	0	174,300	0	897
Virtual Education	85,000	34,055				51,000	0	55
Capital Outlay	1,599,177	970,061	111,606	0	0	0	517,510	0
Driver Training	34,000	24,654	6,720	0	0	1,200	6,900	5,474
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,379,000	187,103	8,096	859,643	10	113,000	212,021	873
Professional Development	58,000	35,727	2,839	0	0	33,000	0	13,566
Parent Education Program	160,000	72,562	66,605	0	0	43,305	0	22,472
Summer School	0	0		0	0	0	0	0
Special Education	2,436,000	273,516	0	0	0	2,355,201	0	192,717
Career and Postsecondary Education	557,000	128,972	0	23,053	0	473,508	0	68,533
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	87,275	69,052					18,223	0
Textbook & Student Materials Revolving		138,795						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,228,167	0	1,228,167			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		192,920						XXXXXXXXXX
Activity Funds		125,566						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,880,508	273,803	413,690	0	0		1,556,084	363,069
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	1,877,177	-95,829	XXXXXXXXXX	2,010,404	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	37,398
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	30,862,337	2,804,468	15,390,962	2,893,100	10	6,157,564	4,709,527	706,313
Less Transfers	6,157,564							
TOTAL Budget Expenditures	\$24,704,773							

Sources of Revenue - - State, Federal, Local

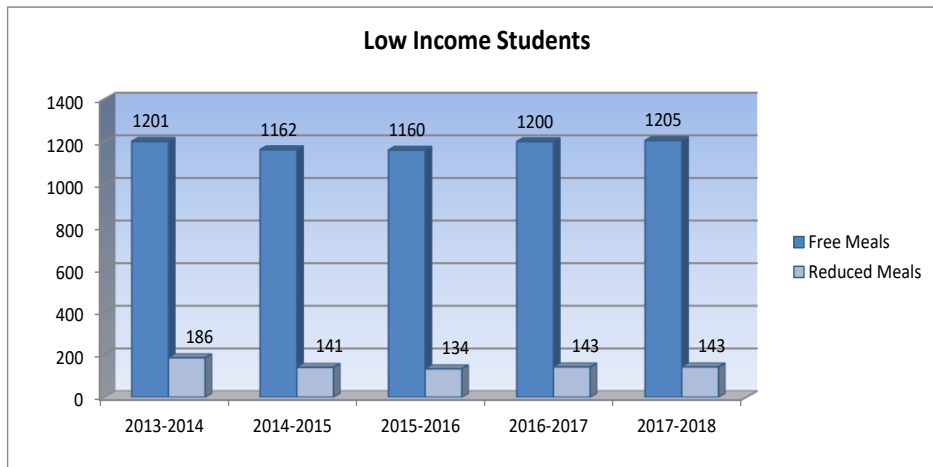
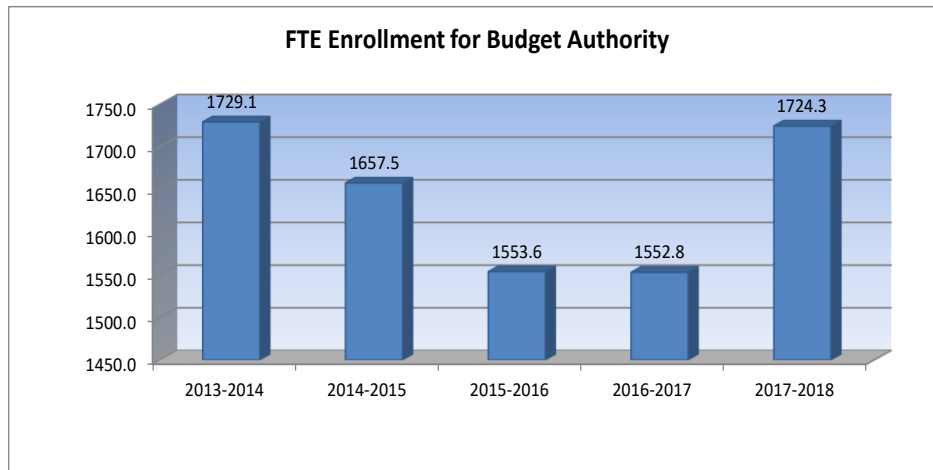
	2015-2016	2016-2017	2017-2018
State Revenues	14,946,161	14,026,544	15,390,962
Federal Revenues	2,715,356	2,684,396	2,893,100
Local Revenues*	5,075,370	5,740,228	4,709,537
Total Revenues	22,736,887	22,451,168	22,993,599
Revenues Per Pupil	13,746	13,424	13,070

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# 445
Enrollment Information

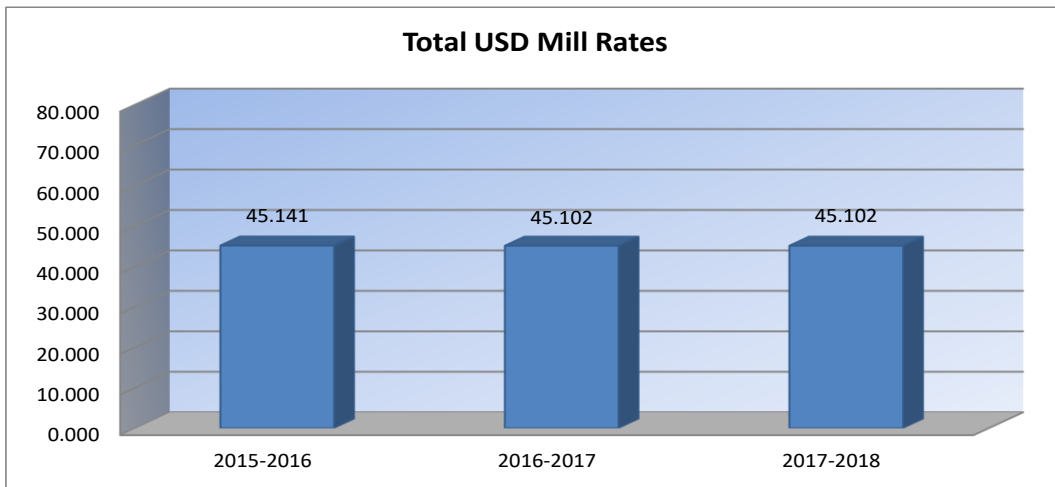
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	1,729.1	1,657.5	-4%	1,553.6	-6%	1,552.8	0%	1,724.3	11%
Number of Students - Free Meals	1,201	1,162	-3%	1,160	0%	1,200	3%	1,205	0%
Number of Students - Reduced Meals	186	141	-24%	134	-5%	143	7%	143	0%



*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.

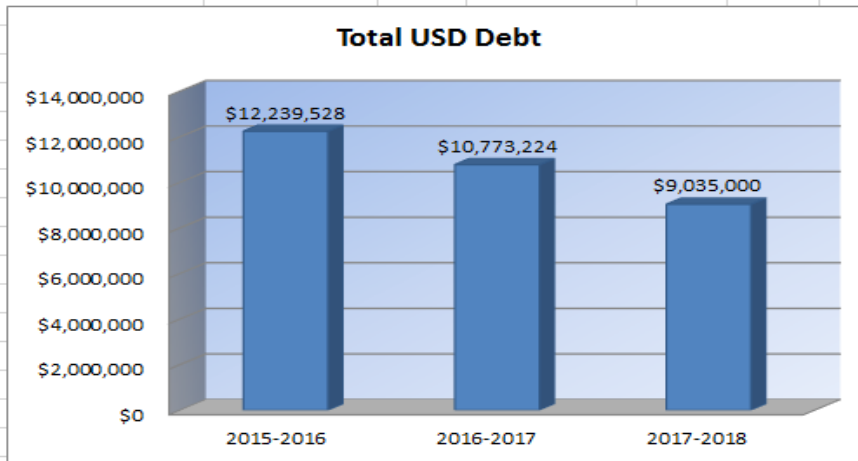
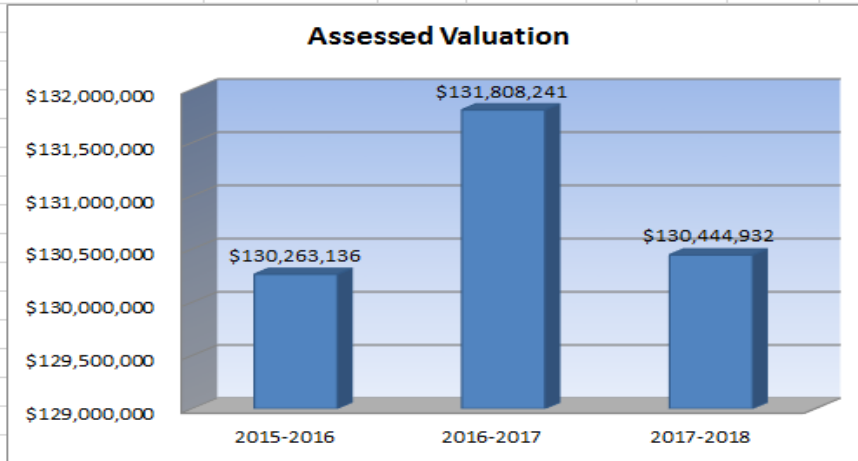
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	21.568	17.642	18.663
Adult Education	0.000	0.000	0.000
Capital Outlay	2.378	4.992	3.889
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	1.195	2.468	2.550
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	45.141	45.102	45.102
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	2.986	2.944	2.210
Rec Comm Employee Bnfts	0.767	0.842	0.843
TOTAL OTHER	3.753	3.786	3.053



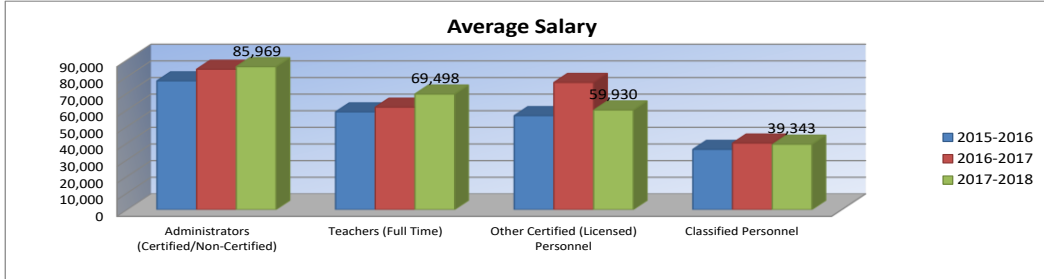
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$130,263,136	\$131,808,241	\$130,444,932
Bonded Indebtedness	12,239,528	10,773,224	9,035,000



USD# 445
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)	19.0	1,471,327	77,438	18.0	1,519,722	84,429	16.0	1,375,499	85,969
Teachers (Full Time)	110.1	6,470,485	58,769	112.0	6,899,797	61,605	111.0	7,714,318	69,498
Other Certified (Licensed) Personnel	11.0	621,637	56,512	10.6	810,742	76,485	11.4	683,197	59,930
Classified Personnel	77.3	2,800,432	36,228	78.5	3,141,463	40,019	79.8	3,139,560	39,343
Substitutes/Temporary Help	XXXXX	275,833	XXXXXXXXXX	XXXXX	183,219	XXXXXXXXXX	XXXXX	194,040	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