

Budget at a Glance 2017-18



USD 332 - Cunningham



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	1,644,671	60%	1,706,406	35%	4%	1,750,613	55%	3%
Student Support Services	58,517	2%	41,375	1%	-29%	45,300	1%	9%
Instructional Support Services	31,319	1%	36,994	1%	18%	37,428	1%	1%
Administration & Support	413,203	15%	364,353	8%	-12%	367,781	12%	1%
Operations & Maintenance	237,507	9%	234,430	5%	-1%	231,343	7%	-1%
Transportation	192,653	7%	264,774	5%	37%	216,341	7%	-18%
Food Services	102,992	4%	111,554	2%	8%	122,343	4%	10%
Capital Improvements	59,608	2%	1,805,302	37%	2929%	118,617	4%	-93%
Debt Services	0	0%	273,237	6%	0%	278,625	9%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	2,740,470	100%	4,838,425	100%	77%	3,168,391	100%	-35%
Amount per Pupil	\$18,835		\$31,727		68%	\$19,202		-39%
Current Expenditures**	2,281,163	100%	2,400,435	100%	5%	2,497,649	100%	4%
Amount per Pupil	\$15,678		\$15,741		0%	\$15,137		-4%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,519,303	55%	1,649,504	34%	-21%	1,680,613	53%	19%
Instruction*** (Current Expenditures)	1,519,303	67%	1,649,504	69%	2%	1,680,613	67%	-2%

* 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

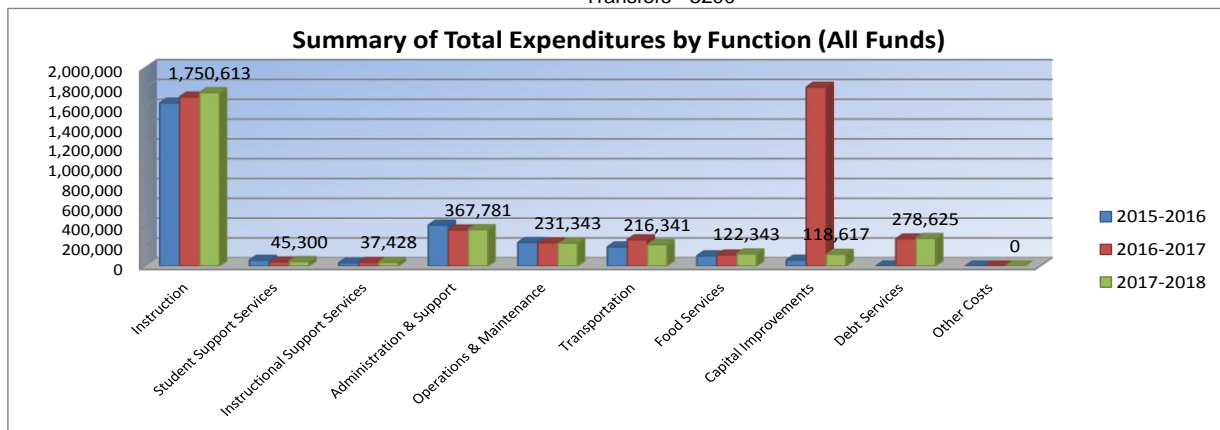
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

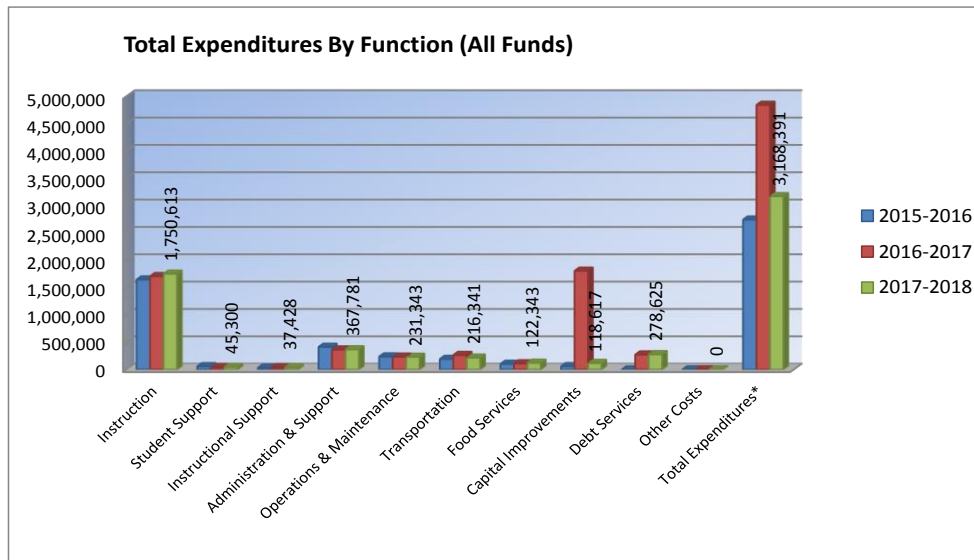
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	1,644,671	1,706,406	1,750,613
Student Support	58,517	41,375	45,300
Instructional Support	31,319	36,994	37,428
Administration & Support	413,203	364,353	367,781
Operations & Maintenance	237,507	234,430	231,343
Transportation	192,653	264,774	216,341
Food Services	102,992	111,554	122,343
Capital Improvements	59,608	1,805,302	118,617
Debt Services	0	273,237	278,625
Other Costs	0	0	0
Total Expenditures*	2,740,470	4,838,425	3,168,391

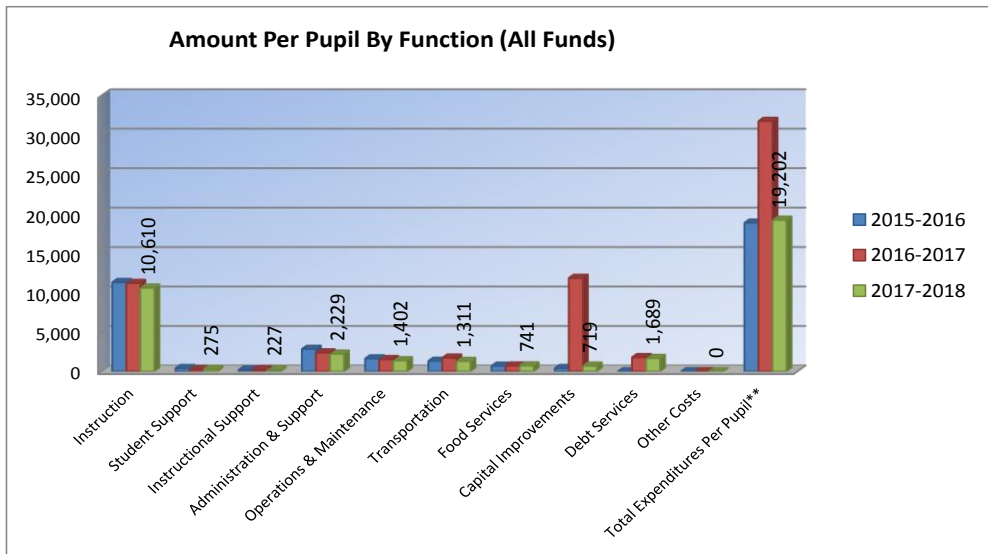


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	11,304	11,190	10,610
Student Support	402	271	275
Instructional Support	215	243	227
Administration & Support	2,840	2,389	2,229
Operations & Maintenance	1,632	1,537	1,402
Transportation	1,324	1,736	1,311
Food Services	708	732	741
Capital Improvements	410	11,838	719
Debt Services	0	1,792	1,689
Other Costs	0	0	0
Total Expenditures Per Pupil**	18,835	31,727	19,202
Enrollment (FTE)*	145.5	152.5	165.0

*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.

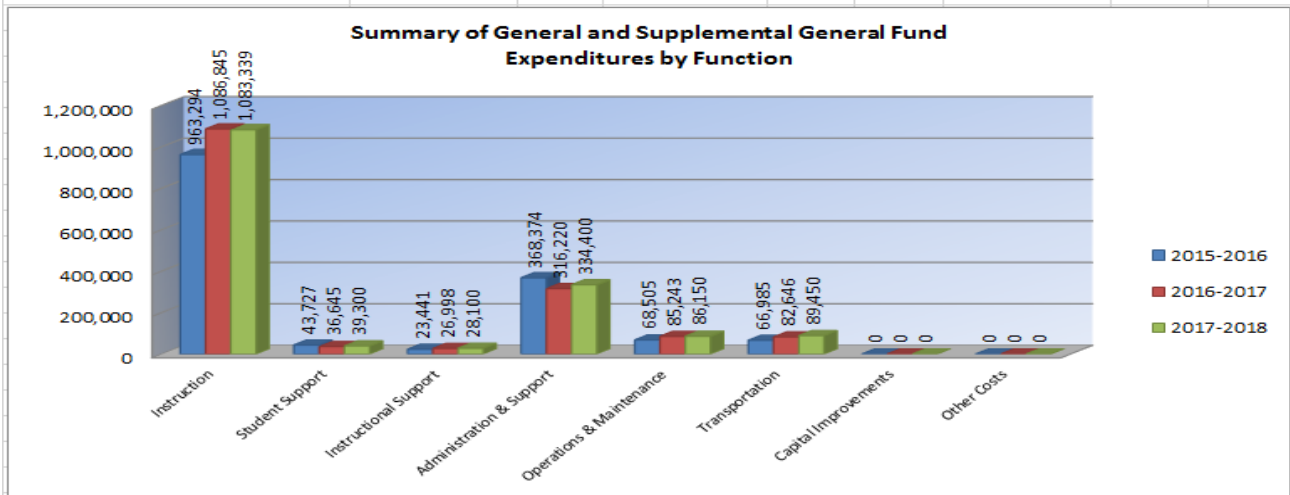


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

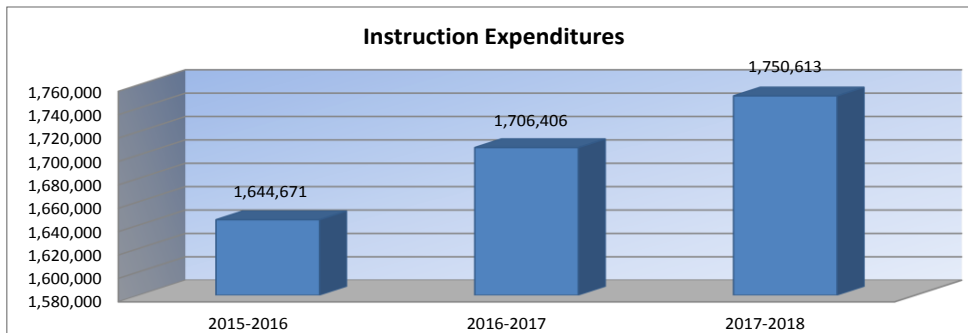
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	963,294	63%	1,086,845	66%	13%	1,083,339	65%	0%
Student Support	43,727	3%	36,645	2%	-16%	39,300	2%	7%
Instructional Support	23,441	2%	26,998	2%	15%	28,100	2%	4%
Administration & Support	368,374	24%	316,220	19%	-14%	334,400	20%	6%
Operations & Maintenance	68,505	4%	85,243	5%	24%	86,150	5%	1%
Transportation	66,985	4%	82,646	5%	23%	89,450	5%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,534,326	100%	1,634,597	100%	7%	1,660,739	100%	2%
Amount per Pupil	\$10,545		\$10,719		2%	\$10,065		-6%

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	833,084	866,439	4%	854,342	-1%
Federal Funds	50,899	47,683	-6%	40,697	-15%
Supplemental General	130,210	220,406	69%	228,997	4%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	82,433	83,450	1%	85,250	2%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	125,368	56,902	-55%	70,000	23%
Driver Education	3,371	2,815	-16%	4,987	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	291,392	296,894	2%	300,600	1%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	16,357	31,902	95%	35,500	11%
Gifts/Grants	1,335	451	-66%	745	65%
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	85,795	80,306	-6%	129,495	61%
Contingency Reserve	0	0	0%		
Text Book & Student Material	12,159	1,823	-85%		
Activity Fund	12,268	17,335	41%		
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	1,644,671	1,706,406	4%	1,750,613	3%
Enrollment (FTE)*	145.5	152.5	5%	165.0	8%
Amount per Pupil	11,304	11,190	-1%	10,610	-5%
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	1,644,671	1,706,406	4%	1,750,613	3%



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	1,610,011	1,591	1,608,420	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	532,228	58,771	0	0	0	0	473,457	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	85,250	0	0	0	0	85,250	0	0
Bilingual Education	0	0	0	0	0	0	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	670,742	166,598	0	0	2,000	0	502,144	0
Driver Training	5,487	3,387	2,100	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	115,150	6,269	734	34,958	0	34,568	38,621	0
Professional Development	7,530	4,466	753	0	0	2,311	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	366,700	38,731	0	0	0	327,969	0	0
Career and Postsecondary Education	35,500	4,098	0	0	0	31,402	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	745	745	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	20,240	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	179,851	0	179,851	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	164,056	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	0	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	40,697	634	XXXXXXXXXX	40,063	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,649,891	469,586	1,791,858	75,021	2,000	481,500	1,014,222	0
Less Transfers	481,500							
TOTAL Budget Expenditures	\$3,168,391							

Sources of Revenue - - State, Federal, Local

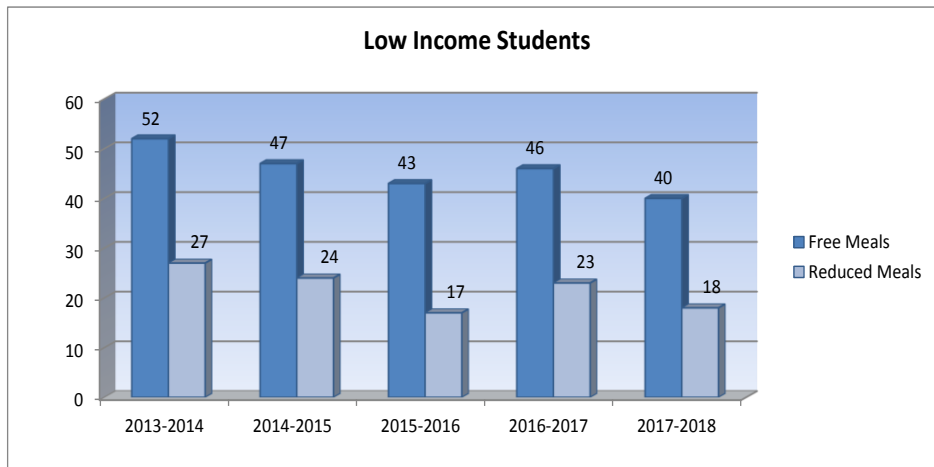
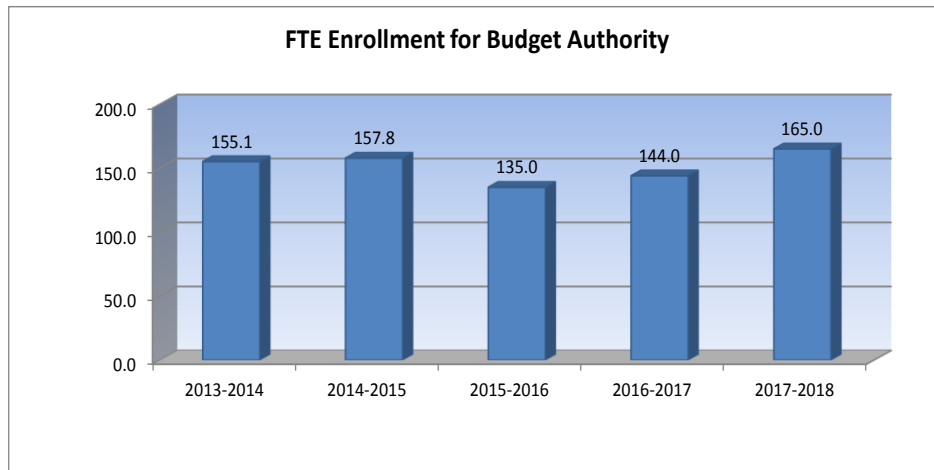
	2015-2016	2016-2017	2017-2018
State Revenues	1,654,906	1,661,264	1,791,858
Federal Revenues	82,799	83,920	75,021
Local Revenues*	647,294	2,384,066	1,016,222
Total Revenues	2,384,999	4,129,250	2,883,101
Revenues Per Pupil	16,392	27,077	17,473

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# 332
Enrollment Information

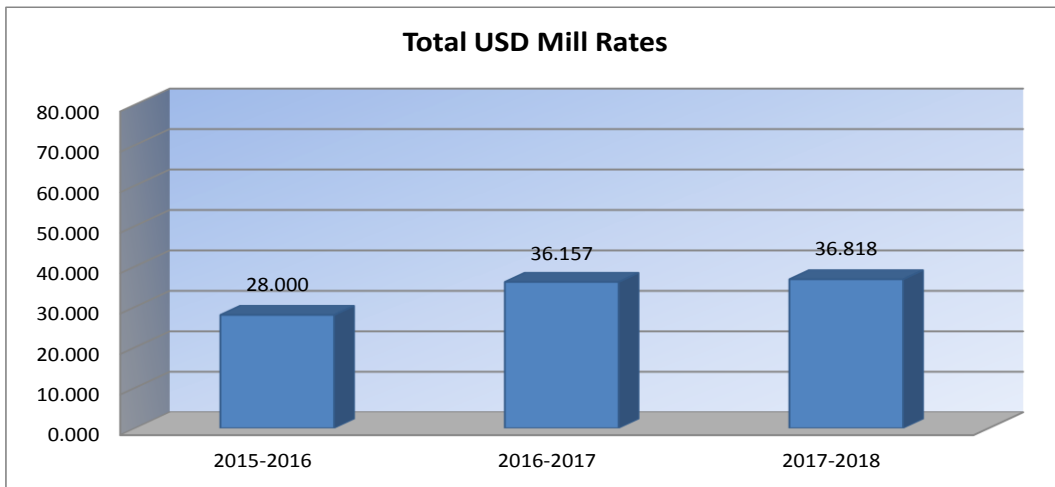
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	155.1	157.8	2%	135.0	-14%	144.0	7%	165.0	15%
Number of Students - Free Meals	52	47	-10%	43	-9%	46	7%	40	-13%
Number of Students - Reduced Meals	27	24	-11%	17	-29%	23	35%	18	-22%



*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.

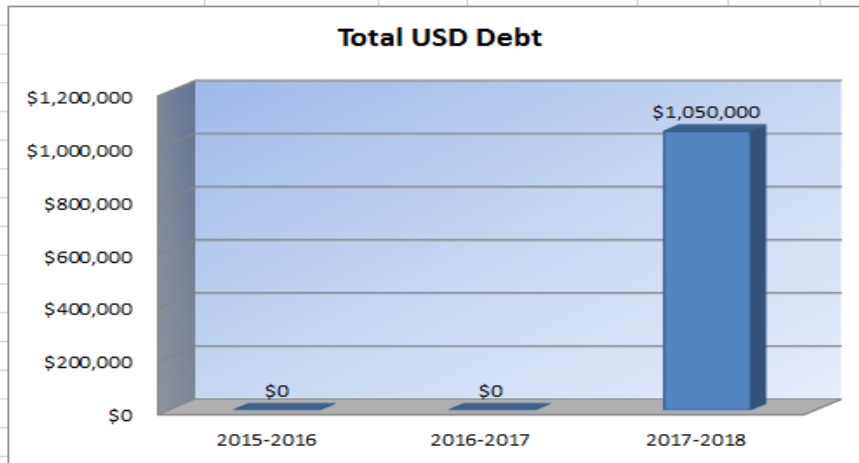
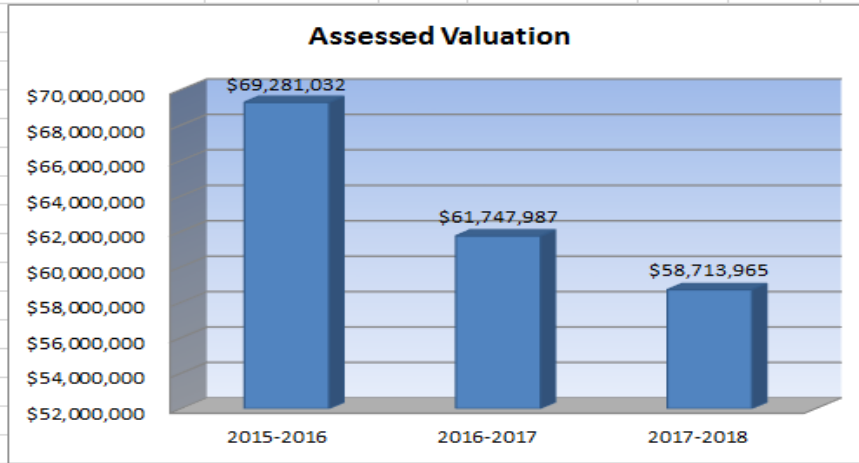
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	0.000	8.162	8.818
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.995	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	28.000	36.157	36.818
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



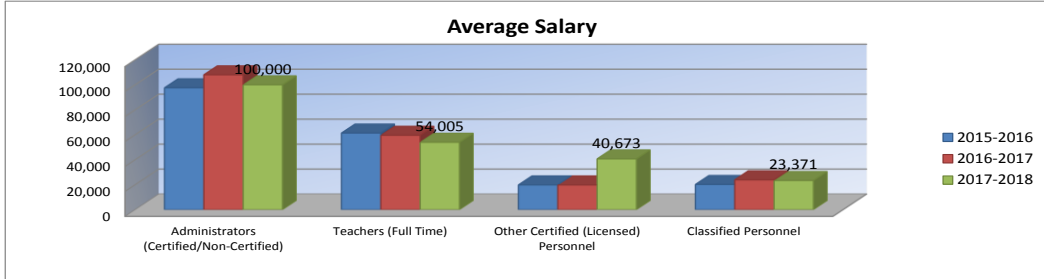
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$69,281,032	\$61,747,987	\$58,713,965
Bonded Indebtedness	0	0	1,050,000



USD# 332
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)	1.7	165,932	97,607	1.0	108,020	108,020	1.0	100,000	100,000
Teachers (Full Time)	16.0	982,037	61,377	18.0	1,072,890	59,605	18.5	999,100	54,005
Other Certified (Licensed) Personnel	2.6	51,591	19,843	2.6	51,536	19,822	1.5	61,009	40,673
Classified Personnel	12.0	242,343	20,195	13.0	310,628	23,894	13.0	303,818	23,371
Substitutes/Temporary Help	XXXXX	13,810	XXXXXXXXXX	XXXXX	13,804	XXXXXXXXXX	XXXXX	0	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