

# Budget at a Glance 2017-18



USD 258 - Humboldt



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

[www.ksde.org](http://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	4,713,195	51%	4,909,371	59%	4%	5,817,399	48%	18%
Student Support Services	547,047	6%	113,923	1%	-79%	172,591	1%	51%
Instructional Support Services	171,942	2%	164,620	2%	-4%	250,426	2%	52%
Administration & Support	1,133,943	12%	876,405	11%	-23%	1,120,519	9%	28%
Operations & Maintenance	797,008	9%	832,623	10%	4%	1,211,867	10%	46%
Transportation	244,551	3%	181,399	2%	-26%	531,733	4%	193%
Food Services	383,849	4%	384,137	5%	0%	444,241	4%	16%
Capital Improvements	68,299	1%	84,055	1%	23%	1,864,803	15%	2119%
Debt Services	1,172,215	13%	795,040	10%	-32%	761,861	6%	-4%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>9,232,049</b>	<b>100%</b>	<b>8,341,573</b>	<b>100%</b>	<b>-10%</b>	<b>12,175,440</b>	<b>100%</b>	<b>46%</b>
Amount per Pupil	\$10,907		\$12,014		10%	\$17,984		50%
<b>Current Expenditures**</b>	<b>7,520,928</b>	<b>100%</b>	<b>7,222,643</b>	<b>100%</b>	<b>-4%</b>	<b>9,074,961</b>	<b>100%</b>	<b>26%</b>
Amount per Pupil	\$8,886		\$10,403		17%	\$13,405		29%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	4,705,790	51%	4,872,748	58%	7%	5,743,584	47%	-11%
Instruction*** (Current Expenditures)	4,705,790	63%	4,872,748	67%	4%	5,743,584	63%	-4%

\* 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.

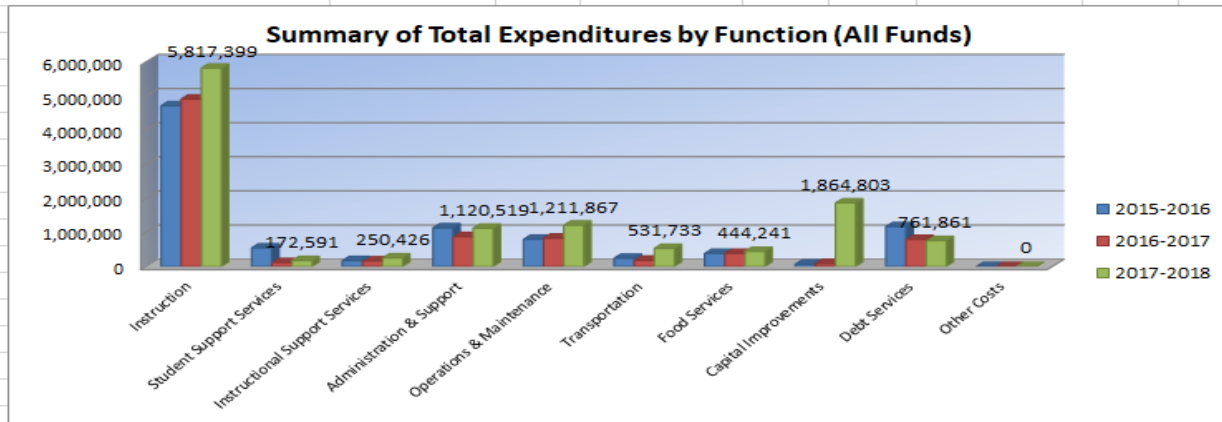
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

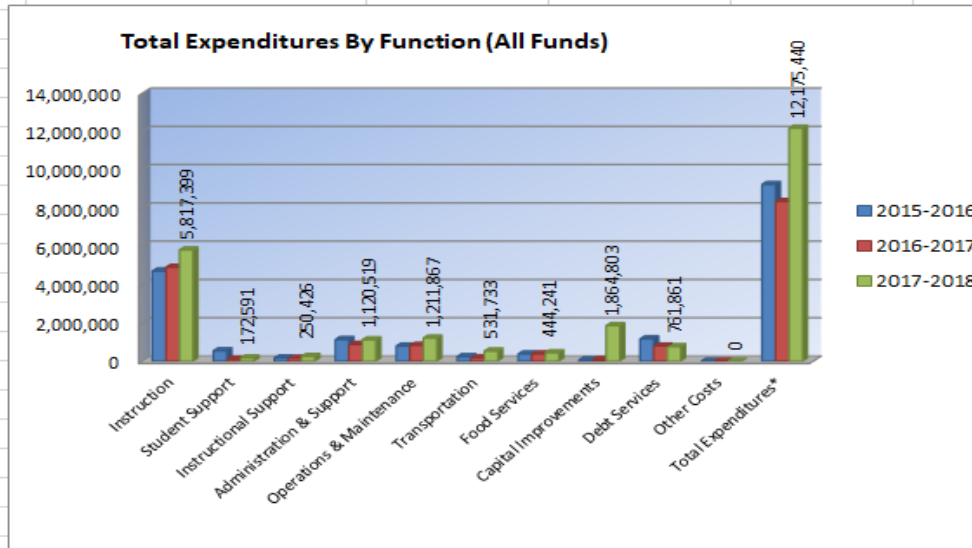
Further definition of what goes into each category:

- 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	4,713,195	4,909,371	5,817,399
Student Support	547,047	113,923	172,591
Instructional Support	171,942	164,620	250,426
Administration & Support	1,133,943	876,405	1,120,519
Operations & Maintenance	797,008	832,623	1,211,867
Transportation	244,551	181,399	531,733
Food Services	383,849	384,137	444,241
Capital Improvements	68,299	84,055	1,864,803
Debt Services	1,172,215	795,040	761,861
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>9,232,049</b>	<b>8,341,573</b>	<b>12,175,440</b>



\*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.

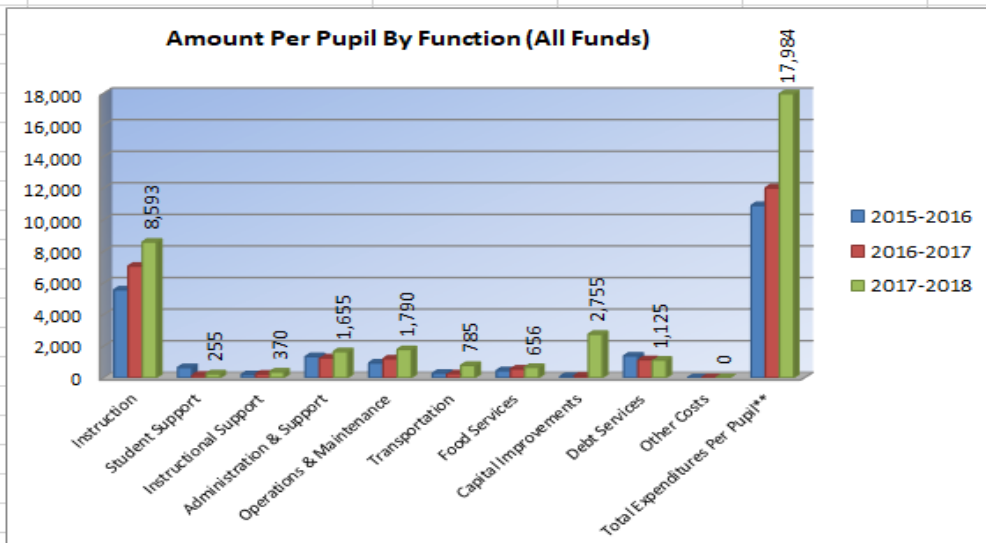
USD# 258

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2015-2016	2016-2017	2017-2018
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	Actual	Actual	Budget
Instruction	5,569	7,071	8,593
Student Support	646	164	255
Instructional Support	203	237	370
Administration & Support	1,340	1,262	1,655
Operations & Maintenance	942	1,199	1,790
Transportation	289	261	785
Food Services	454	553	656
Capital Improvements	81	121	2,755
Debt Services	1,385	1,145	1,125
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>10,907</b>	<b>12,014</b>	<b>17,984</b>
Enrollment (FTE)*	846.4	694.3	677.0

\*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.

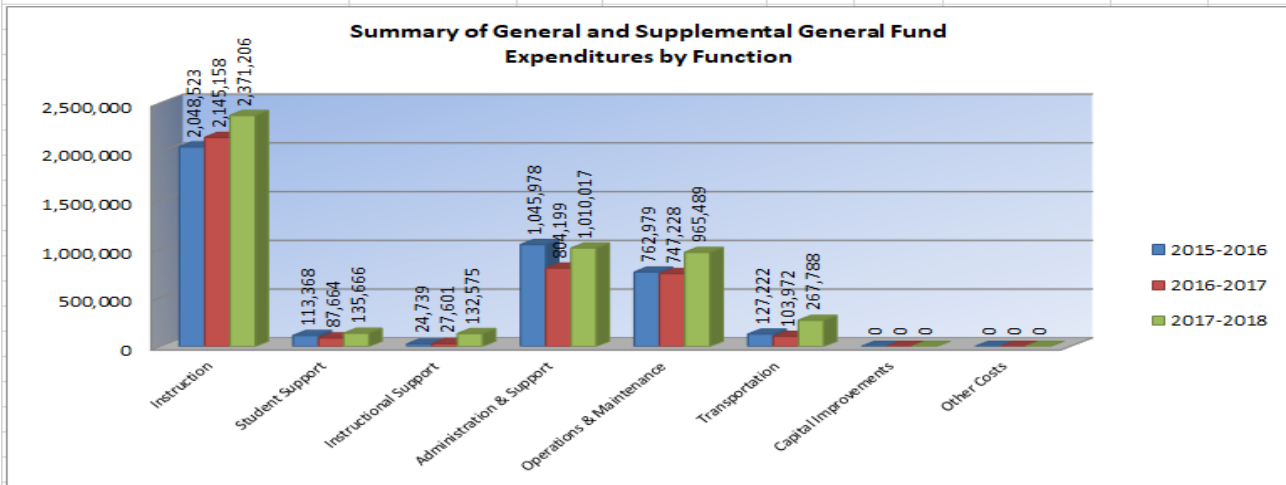


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

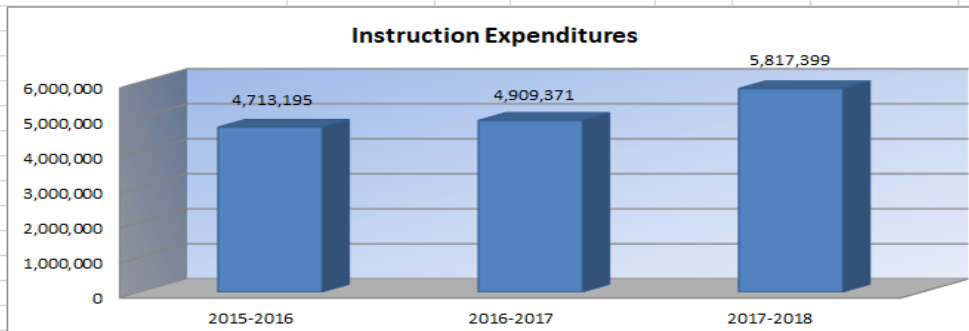
**Summary of General and Supplemental General Fund Expenditures by Function**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,048,523	50%	2,145,158	55%	5%	2,371,206	49%	11%
Student Support	113,368	3%	87,664	2%	-23%	135,666	3%	55%
Instructional Support	24,739	1%	27,601	1%	12%	132,575	3%	380%
Administration & Support	1,045,978	25%	804,199	21%	-23%	1,010,017	21%	26%
Operations & Maintenance	762,979	19%	747,228	19%	-2%	965,489	20%	29%
Transportation	127,222	3%	103,972	3%	-18%	267,788	5%	158%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>4,122,809</b>	<b>100%</b>	<b>3,915,822</b>	<b>100%</b>	<b>-5%</b>	<b>4,882,741</b>	<b>100%</b>	<b>25%</b>
Amount per Pupil	\$4,871		\$5,640		16%	\$7,212		28%

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.



		USD#	258		
<b>Instruction Expenditures (1000)</b>					
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	1,729,126	1,825,682	6%	2,041,774	12%
Federal Funds	260,464	272,979	5%	296,598	9%
Supplemental General	319,397	319,476	0%	329,432	3%
At Risk (4yr Old)	28,684	25,359	-12%	55,200	118%
At Risk (K-12)	466,000	500,484	7%	571,143	14%
Bilingual Education	0	0	0%	0	0%
Virtual Education	396,920	327,864	-17%	440,750	34%
Capital Outlay	7,405	36,623	395%	73,815	102%
Driver Education	2,261	6,868	204%	7,750	13%
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	892,220	1,034,323	16%	1,178,328	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	345,271	302,267	-12%	451,500	49%
Gifts/Grants	5,528	8,014	45%	20,000	150%
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	233,139	220,823	-5%	351,109	59%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	40	0%	0	0%
Activity Fund	26,780	28,569	7%	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%
<b>SUBTOTAL</b>	<b>4,713,195</b>	<b>4,909,371</b>	<b>4%</b>	<b>5,817,399</b>	<b>18%</b>
Enrollment (FTE)*	846.4	694.3	-18%	677.0	-2%
Amount per Pupil	5,569	7,071	27%	8,593	22%
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%
<b>TOTAL</b>	<b>4,713,195</b>	<b>4,909,371</b>	<b>4%</b>	<b>5,817,399</b>	<b>18%</b>



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	5,421,368	0	5,421,368	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,727,293	101,673	564,075			0	1,061,545	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	55,641	55,641		0	0	0	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	571,143	153,264		0	0	417,879	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	491,750	125,796				0	365,954	0
Capital Outlay	2,338,618	1,676,410	114,858	0	0	0	547,350	0
Driver Training	8,868	3,268	2,800	0	0	0	2,800	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	425,710	90,211	2,850	184,281	0	33,392	114,976	0
Professional Development	65,000	50,000	5,000	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	1,228,501	164,973	0	0	0	1,063,528	0	0
Career and Postsecondary Education	453,500	78,333	0	0	0	375,167	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	69,924	69,924					0	0
Textbook & Student Materials Revolving		58,519						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0					0	XXXXXXXXXX
KPERS Special Retirement Contribution	501,085	0	501,085			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		485,115						XXXXXXXXXX
Activity Funds		5,906						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	761,861	1,444,111	198,084	0	0		447,930	1,328,264
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	321,098	66,704	XXXXXXXXXX	254,394	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>14,441,360</b>	<b>4,629,848</b>	<b>6,810,120</b>	<b>438,675</b>	<b>0</b>	<b>2,265,920</b>	<b>2,174,601</b>	<b>1,328,264</b>
Less Transfers	2,265,920							
<b>TOTAL Budget Expenditures</b>	<b>\$12,175,440</b>							

### Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	7,817,344	6,469,106	6,810,120
Federal Revenues	674,401	521,483	438,675
Local Revenues*	2,352,426	2,427,590	2,174,601
<b>Total Revenues</b>	<b>10,844,171</b>	<b>9,418,179</b>	<b>9,423,396</b>
Revenues Per Pupil	12,812	13,565	13,919

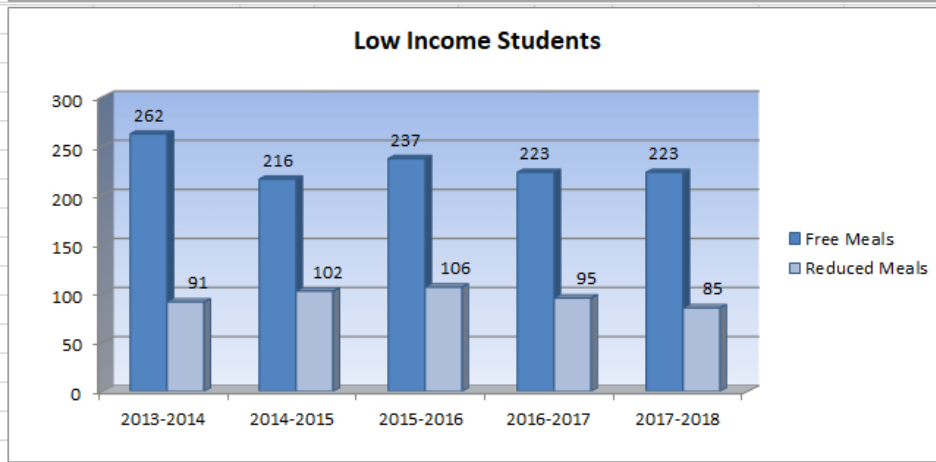
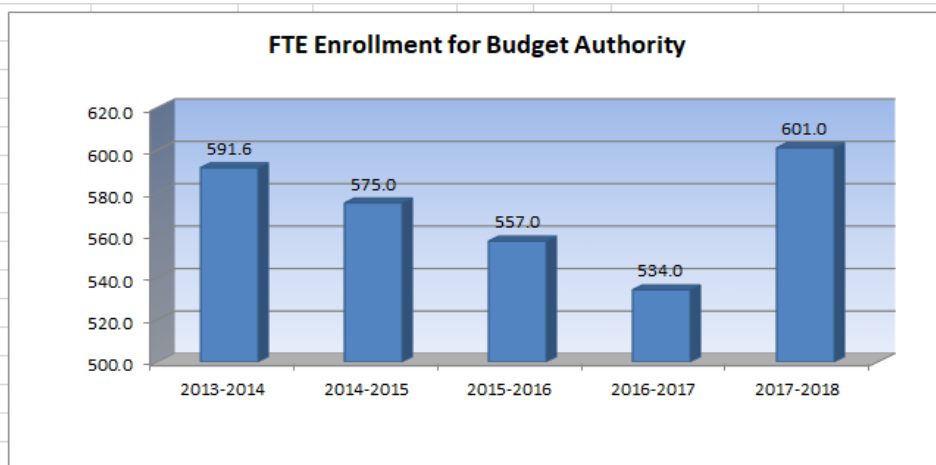
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

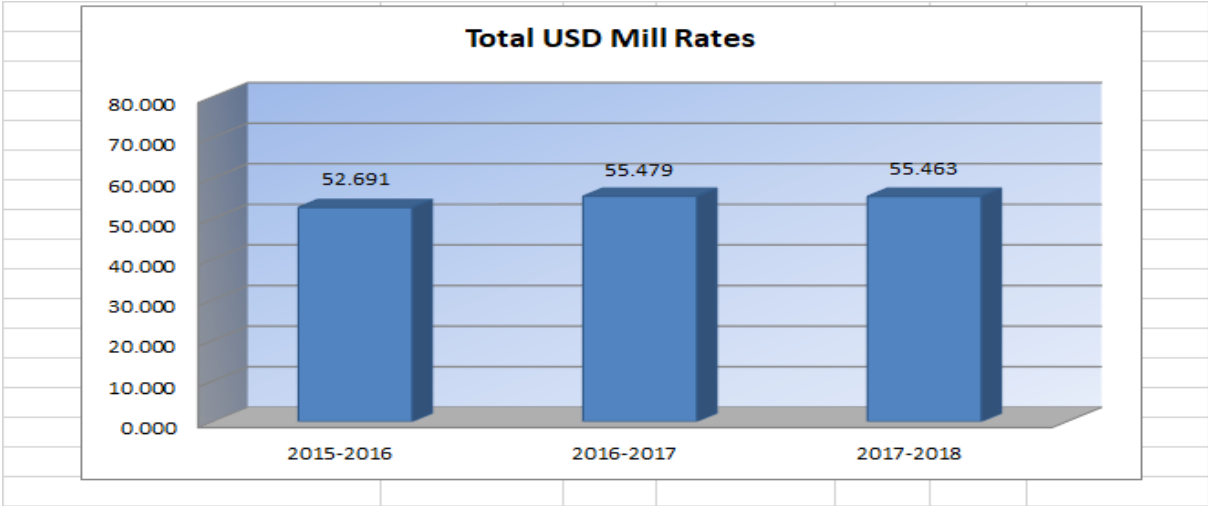
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	591.6	575.0	-3%	557.0	-3%	534.0	-4%	601.0	13%
Number of Students - Free Meals	262	216	-18%	237	10%	223	-6%	223	0%
Number of Students - Reduced Meals	91	102	12%	106	4%	95	-10%	85	-11%



\*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.

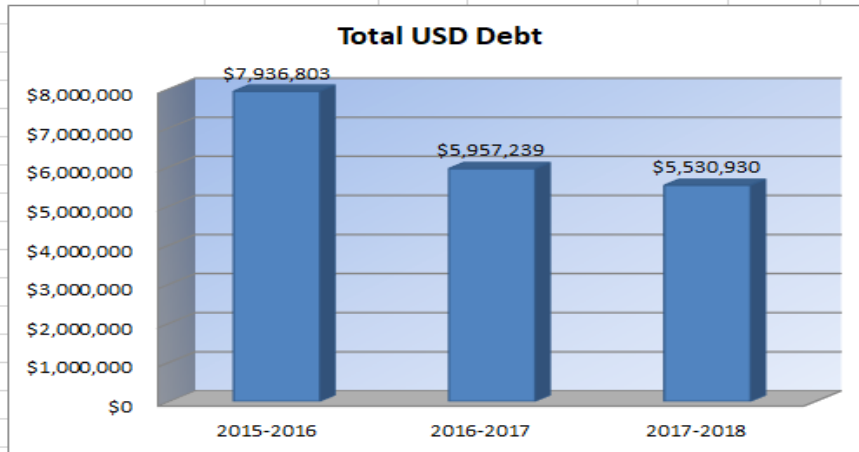
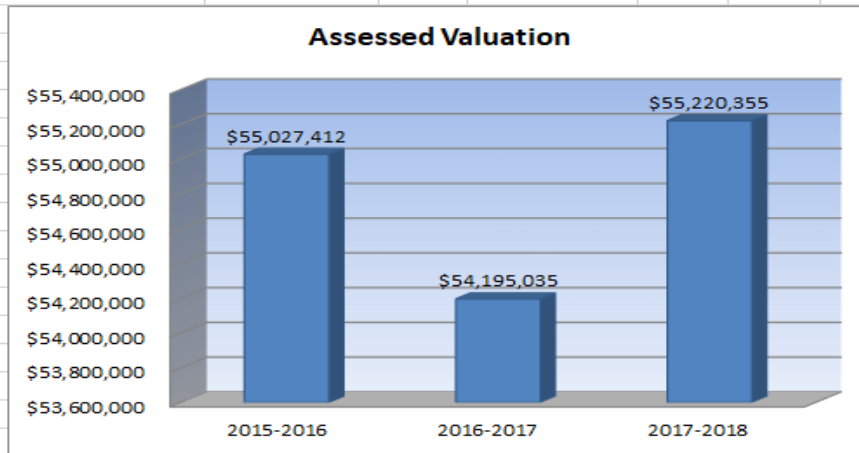
**Miscellaneous Information  
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	8.675	15.464	19.946
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.945	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	16.016	12.070	7.517
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
<b>TOTAL USD</b>	<b>52.691</b>	<b>55.479</b>	<b>55.463</b>
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	2.157	2.483	2.500
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>2.157</b>	<b>2.483</b>	<b>2.500</b>



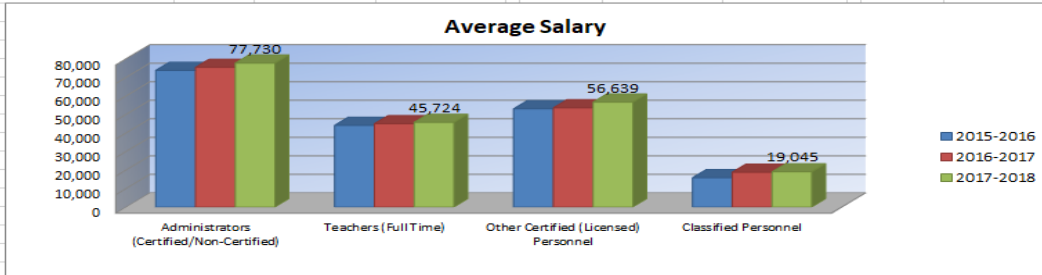
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$55,027,412	\$54,195,035	\$55,220,355
Bonded Indebtedness	7,936,803	5,957,239	5,530,930



USD# 258  
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)	4.0	295,153	73,788	4.0	301,646	75,412	4.0	310,919	77,730
Teachers (Full Time)	38.0	1,677,256	44,138	38.0	1,709,715	44,993	39.0	1,783,245	45,724
Other Certified (Licensed) Personnel	2.5	132,606	53,042	2.5	134,012	53,605	2.0	113,278	56,639
Classified Personnel	54.0	854,999	15,833	43.0	808,227	18,796	43.0	818,924	19,045
Substitutes/Temporary Help	XXXX	87,850	XXXXXXXX	XXXX	44,381	XXXXXXXX	XXXX	40,000	XXXXXXXX



**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