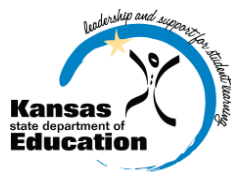


Budget at a Glance 2017-18



USD 374 - Sublette



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

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2017-18.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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	4,042,421	58%	3,761,629	53%	-7%	3,832,545	52%	2%
Student Support Services	118,506	2%	130,122	2%	10%	212,260	3%	63%
Instructional Support Services	177,554	3%	189,068	3%	6%	216,415	3%	14%
Administration & Support	918,665	13%	661,642	9%	-28%	740,835	10%	12%
Operations & Maintenance	618,372	9%	435,635	6%	-30%	707,255	10%	62%
Transportation	157,414	2%	264,452	4%	68%	196,825	3%	-26%
Food Services	321,184	5%	329,949	5%	3%	412,803	6%	25%
Capital Improvements	0	0%	682,733	10%	0%	371,000	5%	-46%
Debt Services	568,375	8%	577,425	8%	2%	583,413	8%	1%
Other Costs	88,535	1%	115,004	2%	30%	108,824	1%	-5%
Total Expenditures*	7,011,026	100%	7,147,659	100%	2%	7,382,175	100%	3%
Amount per Pupil	\$15,909		\$16,611		4%	\$16,260		-2%
Current Expenditures**	6,060,571	100%	5,728,746	100%	-5%	6,022,787	100%	5%
Amount per Pupil	\$13,752		\$13,313		-3%	\$13,266		0%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,919,534	56%	3,692,817	52%	-4%	3,764,545	51%	-1%
Instruction*** (Current Expenditures)	3,919,534	65%	3,692,817	64%	-1%	3,764,545	63%	-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)

*** 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

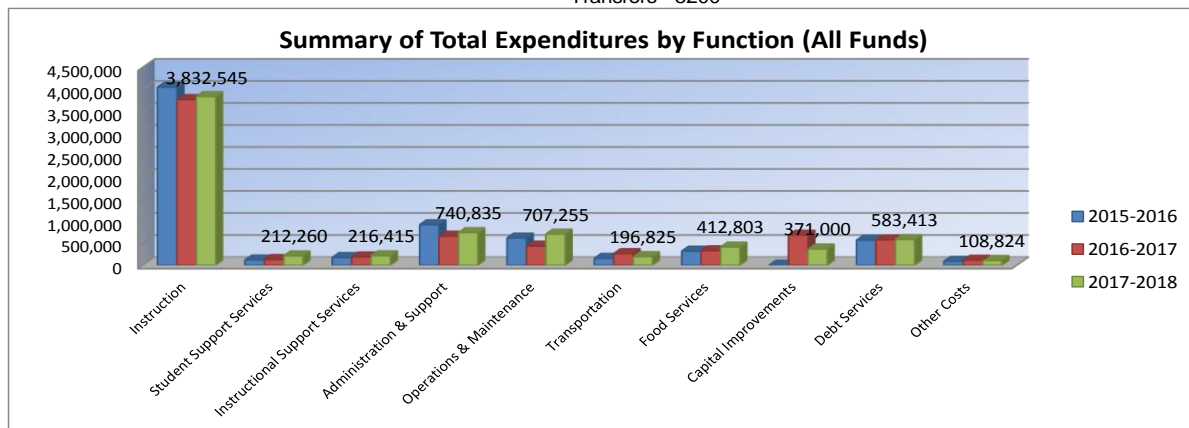
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

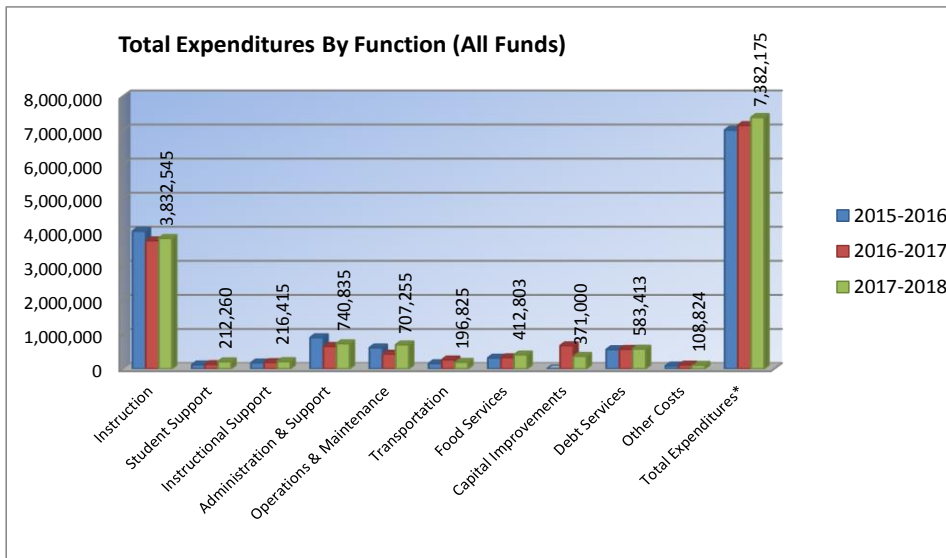
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	4,042,421	3,761,629	3,832,545
Student Support	118,506	130,122	212,260
Instructional Support	177,554	189,068	216,415
Administration & Support	918,665	661,642	740,835
Operations & Maintenance	618,372	435,635	707,255
Transportation	157,414	264,452	196,825
Food Services	321,184	329,949	412,803
Capital Improvements	0	682,733	371,000
Debt Services	568,375	577,425	583,413
Other Costs	88,535	115,004	108,824
Total Expenditures*	7,011,026	7,147,659	7,382,175

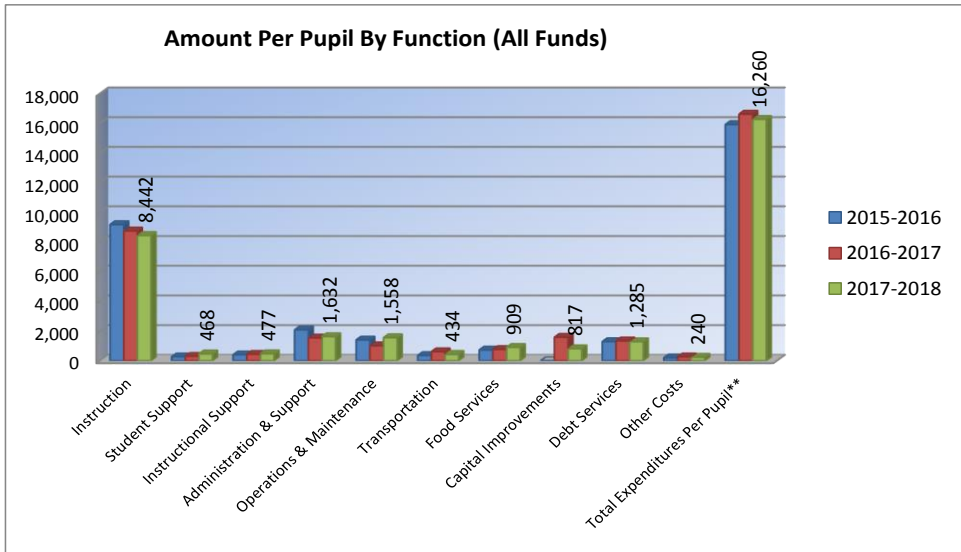


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	9,173	8,742	8,442
Student Support	269	302	468
Instructional Support	403	439	477
Administration & Support	2,085	1,538	1,632
Operations & Maintenance	1,403	1,012	1,558
Transportation	357	615	434
Food Services	729	767	909
Capital Improvements	0	1,587	817
Debt Services	1,290	1,342	1,285
Other Costs	201	267	240
Total Expenditures Per Pupil**	15,909	16,611	16,260
Enrollment (FTE)*	440.7	430.3	454.0

*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.

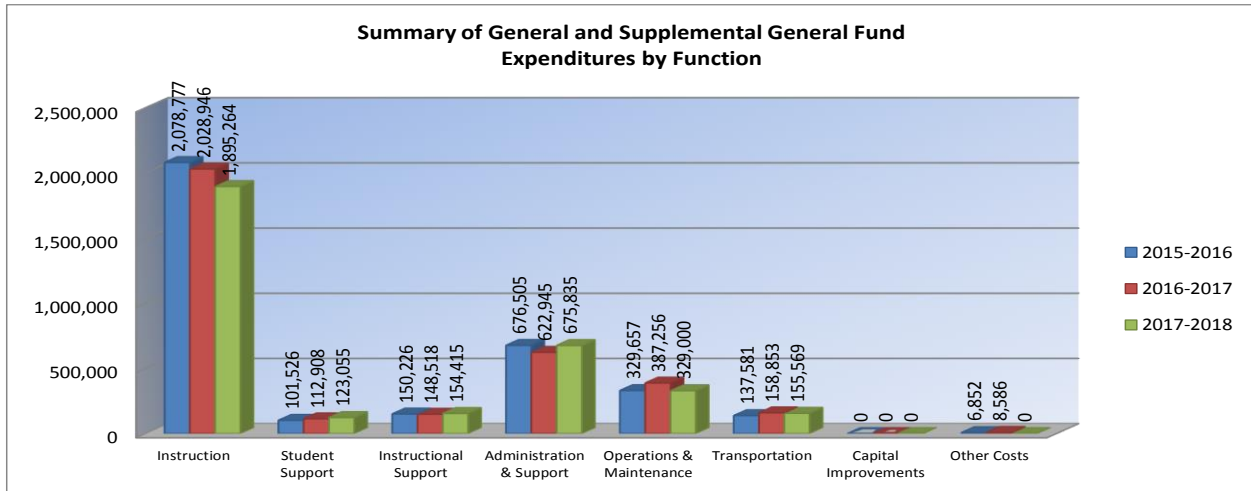


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

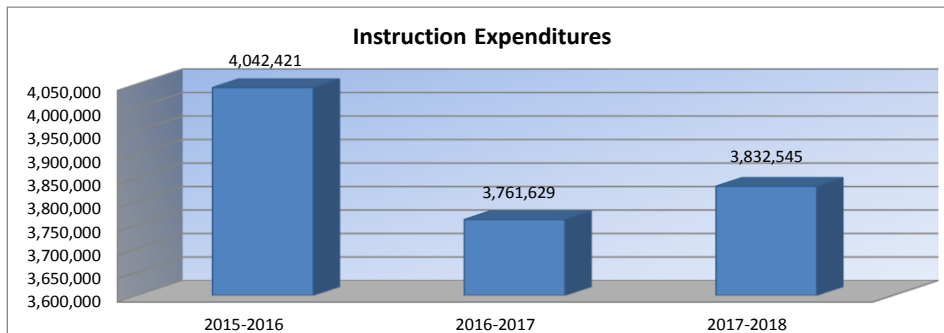
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,078,777	60%	2,028,946	59%	-2%	1,895,264	57%	-7%
Student Support	101,526	3%	112,908	3%	11%	123,055	4%	9%
Instructional Support	150,226	4%	148,518	4%	-1%	154,415	5%	4%
Administration & Support	676,505	19%	622,945	18%	-8%	675,835	20%	8%
Operations & Maintenance	329,657	9%	387,256	11%	17%	329,000	10%	-15%
Transportation	137,581	4%	158,853	5%	15%	155,569	5%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,852	0%	8,586	0%	25%	0	0%	-100%
Total Expenditures	3,481,124	100%	3,468,012	100%	0%	3,333,138	100%	-4%
Amount per Pupil	\$7,899		\$8,060		2%	\$7,342		-9%

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	1,711,041	1,642,529	-4%	1,540,122	-6%
Federal Funds	145,549	131,437	-10%	126,004	-4%
Supplemental General	367,736	386,417	5%	355,142	-8%
At Risk (4yr Old)	57,849	59,309	3%	70,207	18%
At Risk (K-12)	651,814	632,971	-3%	619,080	-2%
Bilingual Education	244,814	217,553	-11%	293,126	35%
Virtual Education	0	0	0%	58,218	0%
Capital Outlay	122,887	68,812	-44%	68,000	-1%
Driver Education	8,152	8,435	3%	12,900	53%
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	395,351	366,440	-7%	400,746	9%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	2,609	0	-100%	4,000	0%
Gifts/Grants	0	0	0%	0	0%
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	209,451	216,434	3%	285,000	32%
Contingency Reserve	0	0	0%		
Text Book & Student Material	85,882	0	-100%		
Activity Fund	39,286	31,292	-20%		
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	4,042,421	3,761,629	-7%	3,832,545	2%
Enrollment (FTE)*	440.7	430.3	-2%	454.0	6%
Amount per Pupil	9,173	8,742	-5%	8,442	-3%
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	4,042,421	3,761,629	-7%	3,832,545	2%



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	3,879,541	200	3,879,341	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,283,791	0	0	0	0	0	1,283,791	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	70,207	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	685,031	110,346	0	0	0	689,897	0	115,212
Bilingual Education	293,126	8,000	0	0	0	291,020	0	5,894
Virtual Education	58,218	0	0	0	0	58,218	0	0
Capital Outlay	775,975	248,837	0	0	0	0	532,616	5,478
Driver Training	13,305	15,161	4,900	0	0	7,500	0	14,256
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	90,700	0	0	0	0	65,000	30,000	4,300
Food Service	392,803	69,056	2,340	175,541	0	135,000	90,500	79,634
Professional Development	42,000	0	2,033	0	0	40,000	0	33
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	16,124	3,624	0	11,000	0	0	1,500	0
Special Education	401,621	77,977	0	0	0	388,946	0	65,302
Career and Postsecondary Education	20,256	4,101	6,264	0	0	0	9,891	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	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	14,052	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	480,254	0	480,254	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	361,041	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	3,130	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	583,413	715,521	0	0	0	0	554,118	686,226
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	126,004	0	XXXXXXXXXX	126,251	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	247
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	9,212,369	1,631,046	4,375,132	312,792	0	1,685,472	2,492,525	976,582
Less Transfers	1,685,472							
TOTAL Budget Expenditures	\$7,526,897							

Sources of Revenue - - State, Federal, Local

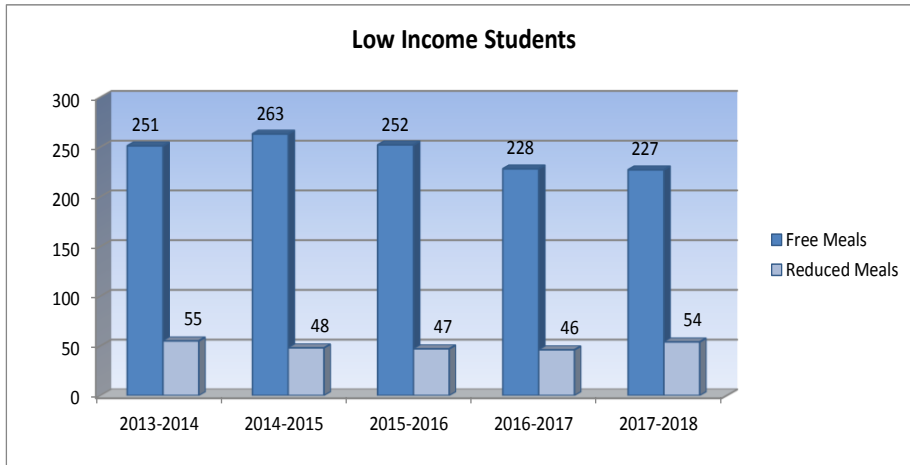
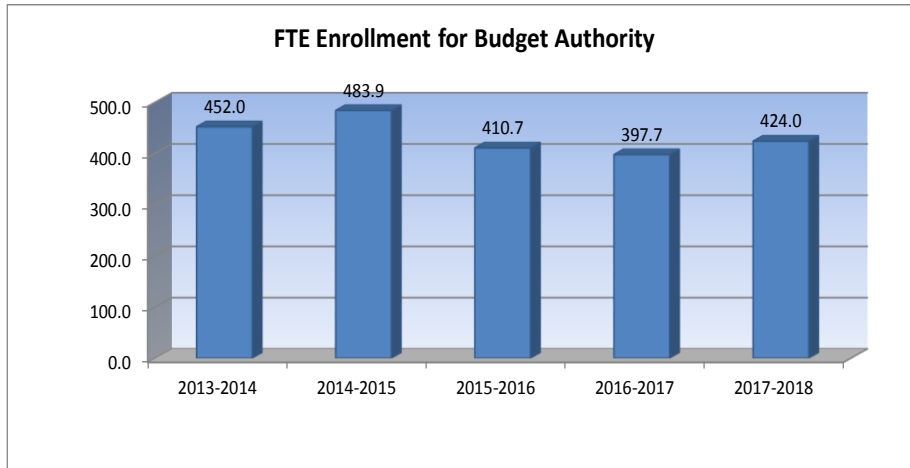
	2015-2016	2016-2017	2017-2018
State Revenues	4,098,628	4,088,608	4,375,132
Federal Revenues	321,432	308,372	312,792
Local Revenues*	2,363,758	2,300,527	2,492,525
Total Revenues	6,783,818	6,697,507	7,180,449
Revenues Per Pupil	15,393	15,565	15,816

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# 374
Enrollment Information

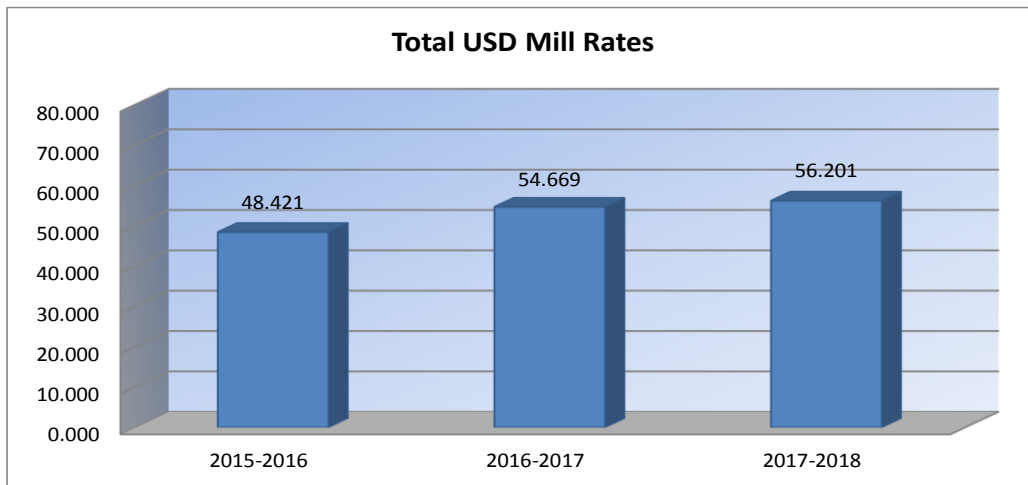
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	452.0	483.9	7%	410.7	-15%	397.7	-3%	424.0	7%
Number of Students - Free Meals	251	263	5%	252	-4%	228	-10%	227	0%
Number of Students - Reduced Meals	55	48	-13%	47	-2%	46	-2%	54	17%



*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.

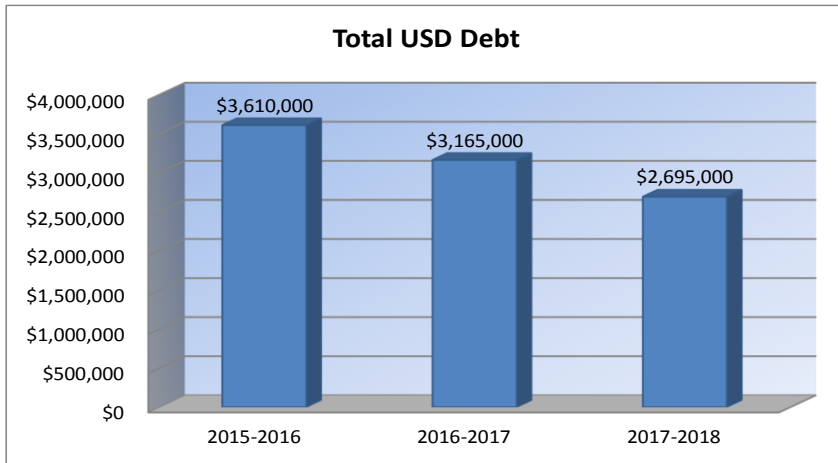
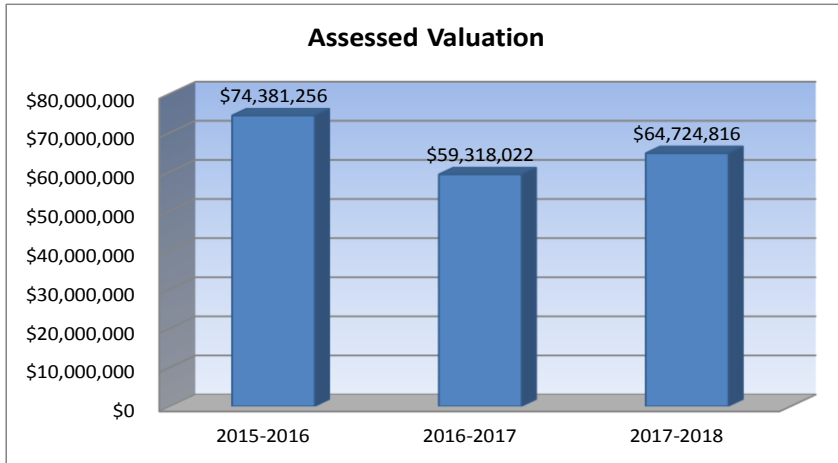
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	13.130	18.076	19.897
Adult Education	0.000	0.000	0.000
Capital Outlay	7.888	6.991	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	7.403	9.602	8.304
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	48.421	54.669	56.201
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	2.946	2.993	2.949
Rec Comm Employee Bnfts	0.652	1.488	0.997
TOTAL OTHER	3.598	4.481	3.946



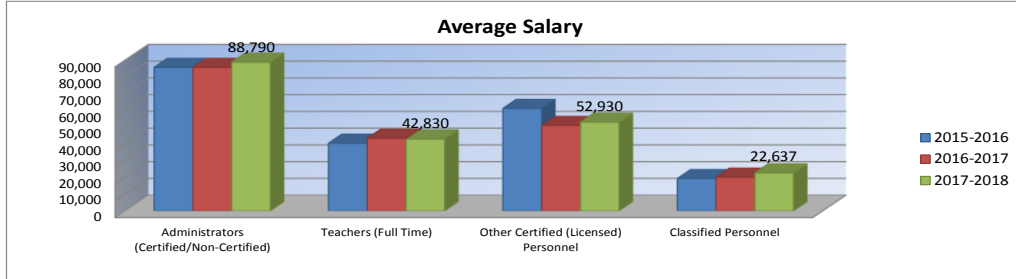
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$74,381,256	\$59,318,022	\$64,724,816
Bonded Indebtedness	3,610,000	3,165,000	2,695,000



USD# 374
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	342,720	85,680	4.0	342,718	85,680	4.0	355,158	88,790
Teachers (Full Time)	38.0	1,535,045	40,396	35.0	1,515,569	43,302	36.0	1,541,877	42,830
Other Certified (Licensed) Personnel	7.0	428,148	61,164	7.0	356,706	50,958	7.0	370,509	52,930
Classified Personnel	42.0	809,540	19,275	43.0	864,649	20,108	44.0	996,024	22,637
Substitutes/Temporary Help	XXXXX	49,325	XXXXXXXXXX	XXXXX	48,562	XXXXXXXXXX	XXXXX	55,000	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