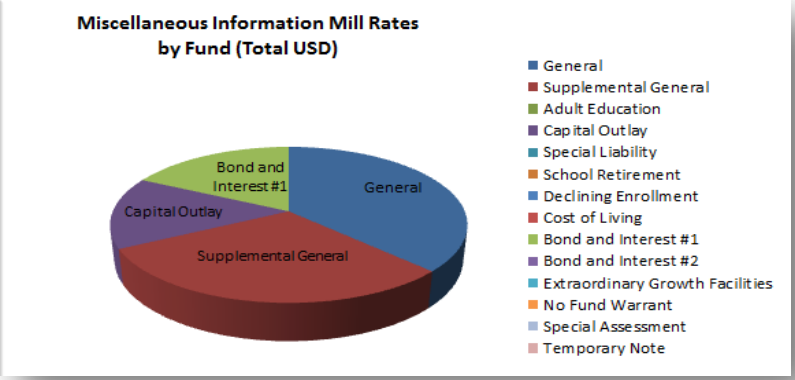
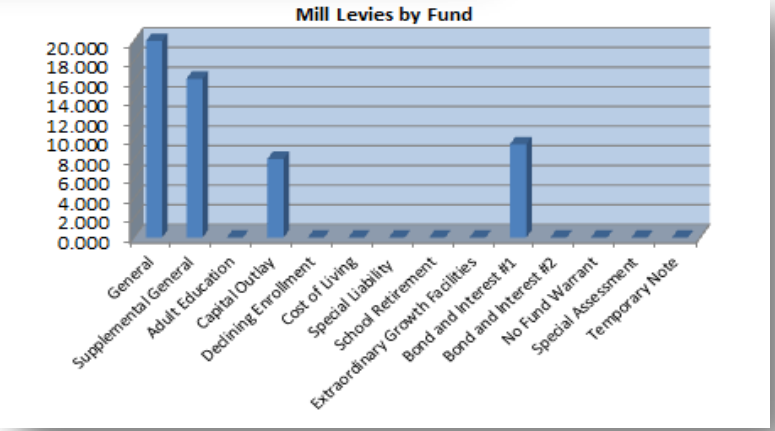
BUDGET AT A GLANCE

2015-16





USD 368 - Paola

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)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	25,252,305	72%	25,473,111	71%	1%	29,339,121	64%	15%
Student Support Services	1,233,884	4%	1,266,284	4%	3%	1,325,092	3%	5%
Instructional Support Services	474,460	1%	469,670	1%	-1%	615,567	1%	31%
Administration & Support	2,302,523	7%	2,313,824	6%	0%	2,457,584	5%	6%
Operations & Maintenance	1,985,131	6%	1,966,038	6%	-1%	2,302,609	5%	17%
Transportation	909,041	3%	954,609	3%	5%	1,199,082	3%	26%
Food Services	966,371	3%	943,128	3%	-2%	1,487,008	3%	58%
Capital Improvements	313,462	1%	97,477	0%	-69%	3,716,806	8%	3713%
Debt Services	1,536,136	4%	2,192,765	6%	43%	2,950,740	6%	35%
Other Costs	57,477	0%	52,588	0%	-9%	118,206	0%	125%
Total Expenditures*	35,030,790	100%	35,729,494	100%	2%	45,511,815	100%	27%
Amount per Pupil	$18,255		$18,503		1%	$23,274		26%
Current Expenditures**	32,637,688	100%	33,044,631	100%	1%	37,753,869	100%	14%
Amount per Pupil	$17,008		$17,113		1%	$19,307		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	24,815,257	71%	25,114,409	70%	-1%	28,464,121	63%	-7%
Instruction*** (Current Expenditures)	24,815,257	76%	25,114,409	76%	0%	28,464,121	75%	-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, Vocational 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.*

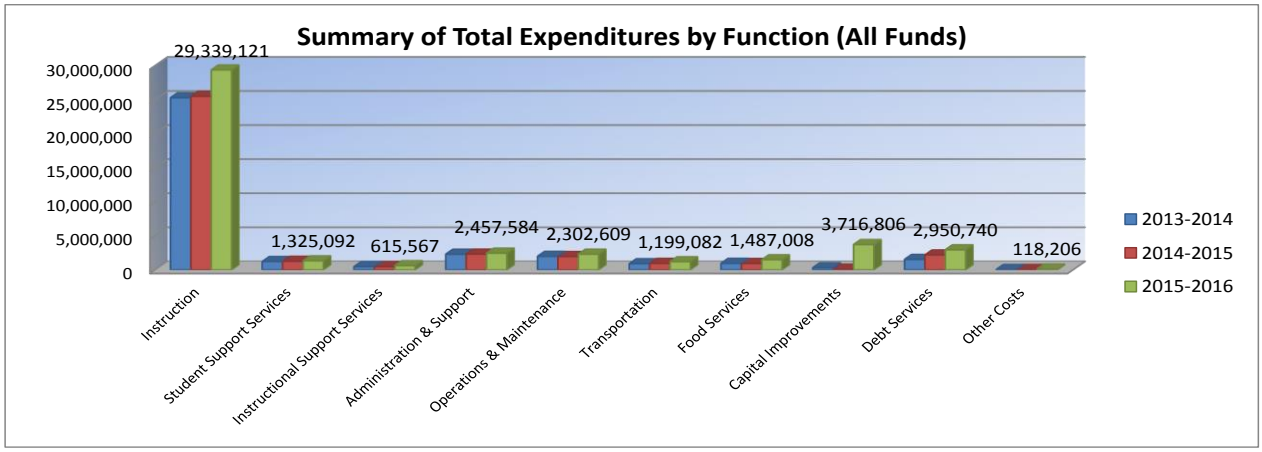
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

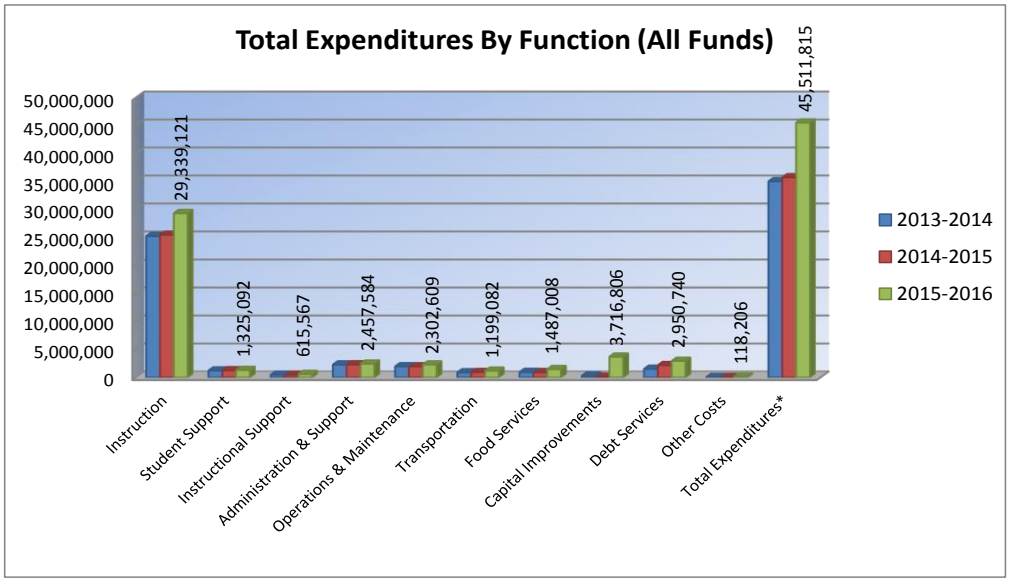
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 368

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	25,252,305	25,473,111	29,339,121
Student Support	1,233,884	1,266,284	1,325,092
Instructional Support	474,460	469,670	615,567
Administration & Support	2,302,523	2,313,824	2,457,584
Operations & Maintenance	1,985,131	1,966,038	2,302,609
Transportation	909,041	954,609	1,199,082
Food Services	966,371	943,128	1,487,008
Capital Improvements	313,462	97,477	3,716,806
Debt Services	1,536,136	2,192,765	2,950,740
Other Costs	57,477	52,588	118,206
Total Expenditures*	35,030,790	35,729,494	45,511,815



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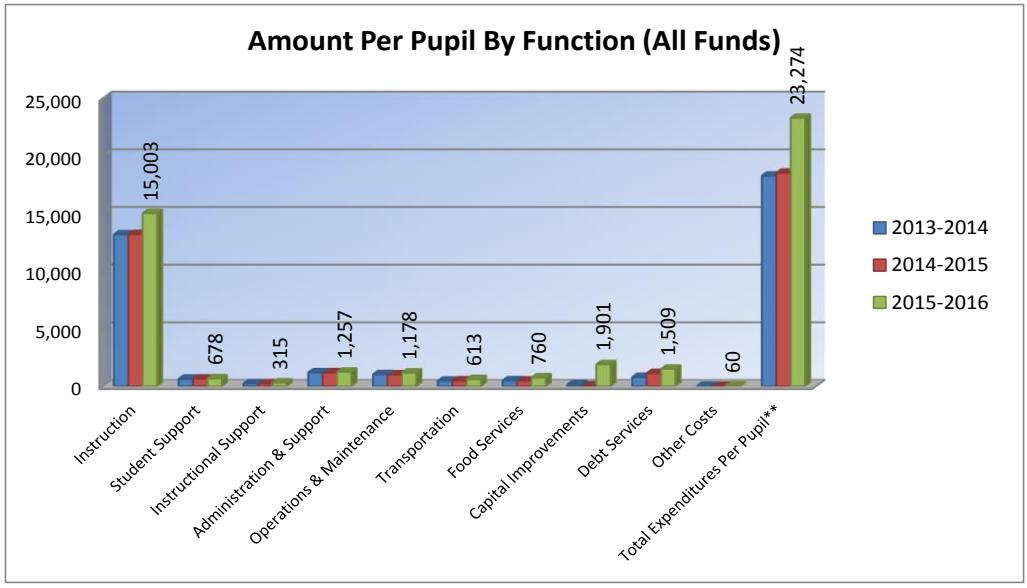
USD# 368

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	13,159	13,192	15,003
Student Support	643	656	678
Instructional Support	247	243	315
Administration & Support	1,200	1,198	1,257
Operations & Maintenance	1,034	1,018	1,178
Transportation	474	494	613
Food Services	504	488	760
Capital Improvements	163	50	1,901
Debt Services	800	1,136	1,509
Other Costs	30	27	60
Total Expenditures Per Pupil**	18,255	18,503	23,274
Enrollment (FTE)*	1,919.0	1,931.0	1,955.5

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



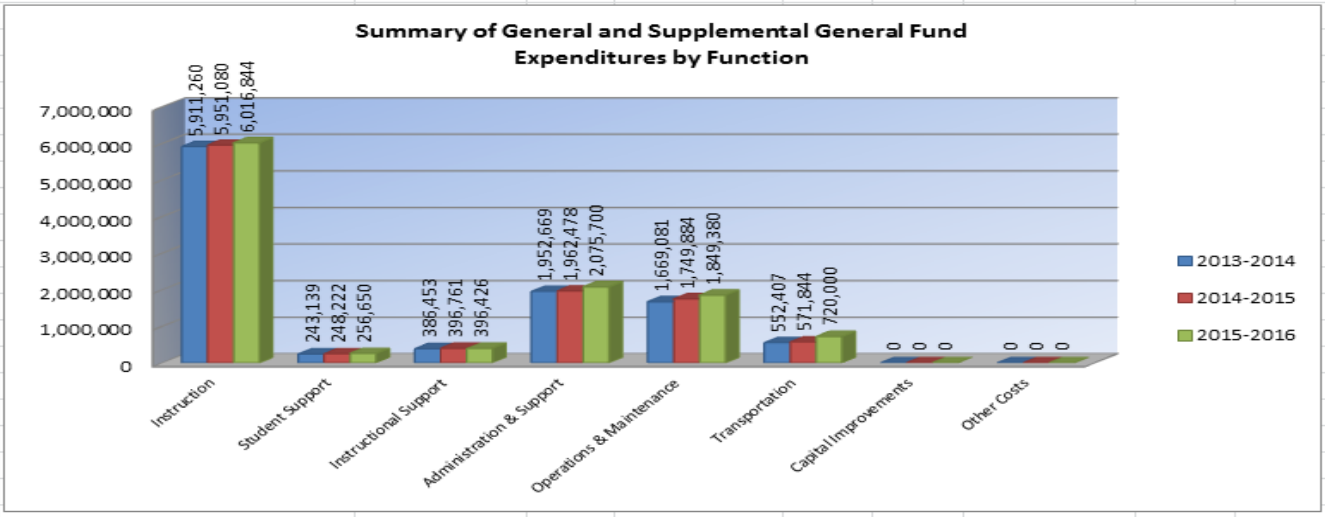
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 368

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	5,911,260	55%	5,951,080	55%	1%	6,016,844	53%	1%
Student Support	243,139	2%	248,222	2%	2%	256,650	2%	3%
Instructional Support	386,453	4%	396,761	4%	3%	396,426	4%	0%
Administration & Support	1,952,669	18%	1,962,478	18%	1%	2,075,700	18%	6%
Operations & Maintenance	1,669,081	16%	1,749,884	16%	5%	1,849,380	16%	6%
Transportation	552,407	5%	571,844	5%	4%	720,000	6%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	10,715,009	100%	10,880,269	100%	2%	11,315,000	100%	4%
Amount per Pupil	$5,584		$5,635		1%	$5,786		3%

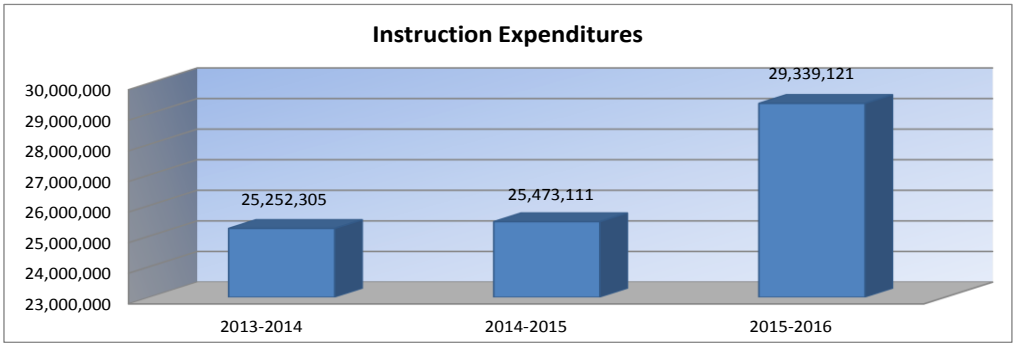
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 368

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	5,723,917		5,803,474	1%		5,726,970	-1%
Federal Funds	334,642		347,480	4%		337,840	-3%
Supplemental General	187,343		147,606	-21%		289,874	96%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	799,153		753,991	-6%		1,585,524	110%
Bilingual Education	3,454		1,926	-44%		33,085	1618%
Virtual Education	0		0	0%		0	0%
Capital Outlay	437,048		358,702	-18%		875,000	144%
Driver Education	23,534		17,541	-25%		41,281	135%
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	2,538,145		2,841,982	12%		3,374,322	19%
Cost of Living	0		0	0%		0	0%
Vocational Education	531,476		529,121	0%		784,087	48%
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	1,675,843		1,628,276	-3%		1,934,347	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	198,053		225,291	14%			
Activity Fund	251,606		234,501	-7%			
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	12,704,214		12,889,891	1%		14,982,330	16%
Enrollment (FTE)*	1,919.0		1,931.0	1%		1,955.5	1%
Amount per Pupil	6,620		6,675	1%		7,662	15%
Adult Education	139,463		134,440	-4%		153,765	14%
Adult Supplemental Education	86,040		58,144	-32%		78,368	35%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	12,322,588		12,390,636	1%		14,124,658	14%
TOTAL	25,252,305		25,473,111	1%		29,339,121	15%



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.

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

USD 368

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2016 Cash Balance
General	15,657,287	0	15,582,287	0	75,000	0	0	0
Supplemental General	4,307,408	95,959				1,370,766	2,840,683	XXXXXXXX
Adult Education	220,332	11,374	67,175	141,783	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxxx	0	0	0
Adult Supplemental Education	78,368	31,988			xxxxxxxxxxxx	0	46,380	0
At Risk (K-12)	1,585,524	889,892		0	xxxxxxxxxxxx	1,085,524	0	389,892
Bilingual Education	33,085	33,085		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	4,807,206	4,467,937		0	0	167,603	1,171,666	1,000,000
Driver Training	42,781	23,179	3,762	0	xxxxxxxxxxxx	0	15,840	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	1,433,182	375,878	8,705	483,213	xxxxxxxxxxxx	0	565,386	0
Professional Development	167,772	137,772		0	xxxxxxxxxxxx	30,000	0	0
Parent Education Program	235,722	3,930	140,480	0	xxxxxxxxxxxx	26,340	64,972	0
Summer School	0	0		0	xxxxxxxxxxxx	0	0	0
Special Education	3,718,322	1,884,955	0	0	xxxxxxxxxxxx	3,068,322	150,000	1,384,955
Vocational Education	803,087	715,495	3,481	32,987	xxxxxxxxxxxx	501,619	15,000	465,495
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		1,000,826						XXXXXXXX
Gifts and Grants	118,206	68,206					50,000	0
Textbook & Student Materials Revolving		665,676						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	2,399,521	0				2,399,521		XXXXXXXX
Contingency Reserve		1,144,000						XXXXXXXX
Activity Funds		94,523						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,950,740	3,502,262	796,701	0	0		1,309,881	2,658,104
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	19,600	19590					1,931	1,921
Temporary Note	0	0			xxxxxxxxxxxx		0	0
Coop Special Education	15,231,758	1,921,640	0	2,169,997	10000		12,051,761	921,640
Federal Funds	351,609	0	xxxxxxxxxxx	351,609	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	54,161,510	17,088,167	16,602,591	3,179,589	85,000	8,649,695	18,283,500	6,822,007
Less Transfers	8,649,695							
TOTAL Budget Expenditures	$45,511,815							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	12,904,398	15,773,671	16,602,591
Federal Revenues	3,106,708	3,161,458	3,179,589
Local Revenues*	23,137,744	19,768,056	18,368,500
Total Revenues	39,148,850	38,703,185	38,150,680
Revenues Per Pupil	20,401	20,043	19,509

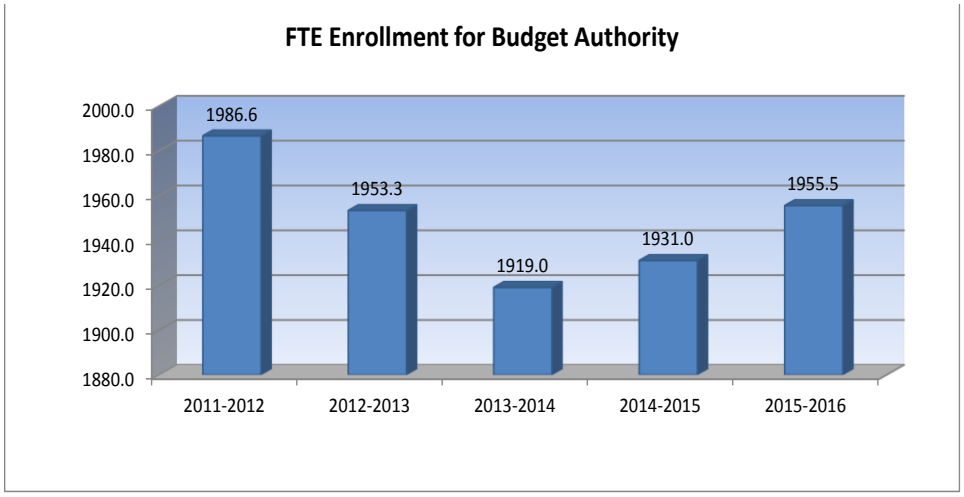
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

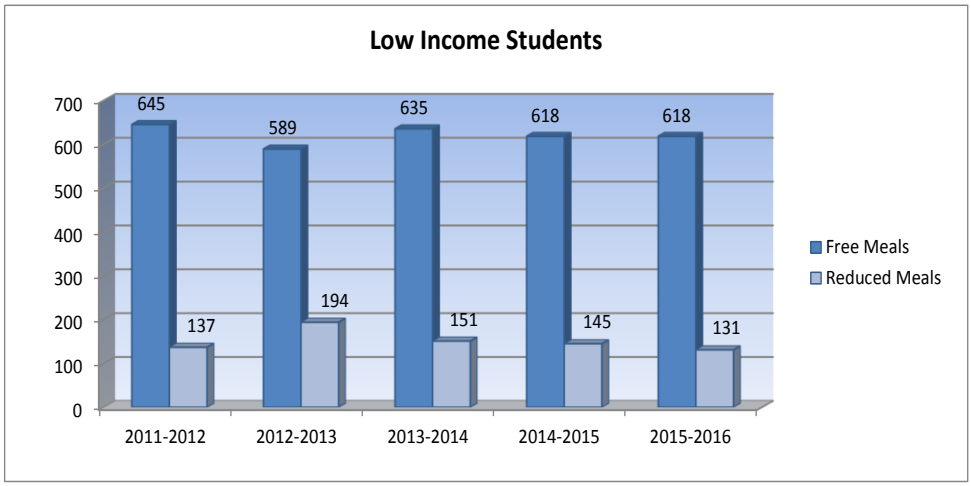
*Excludes "Transfers" to avoid duplication of revenue.

USD# 368

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	1,986.6	1,953.3	-2%	1,919.0	-2%	1,931.0	1%	1,955.5	1%
Number of Students - Free Meals	645	589	-9%	635	8%	618	-3%	618	0%
Number of Students - Reduced Meals	137	194	42%	151	-22%	145	-4%	131	-10%



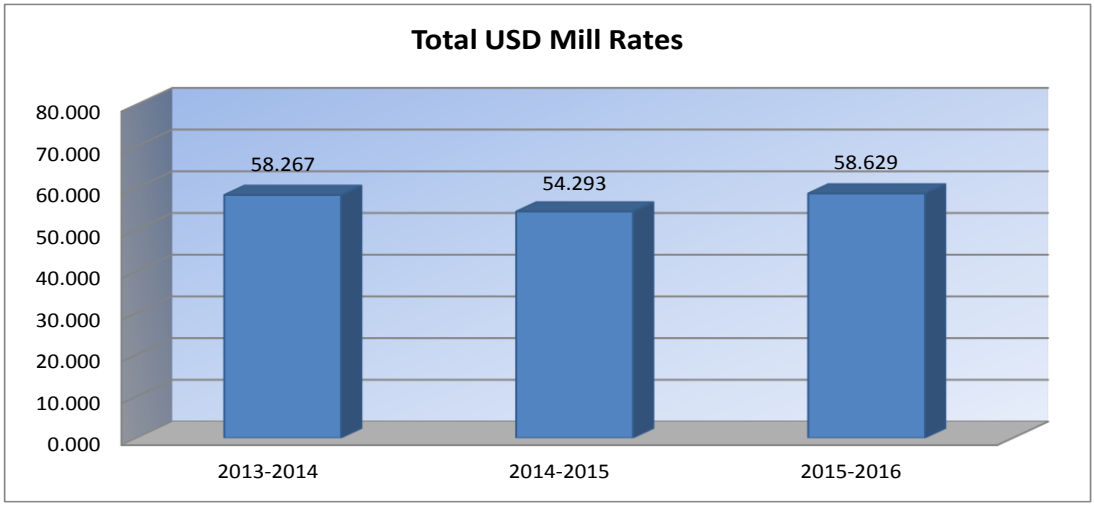


*FTE for state aid and budget authority purposes for the general fund.

USD# 368

Miscellaneous Information
Mill Rates by Fund

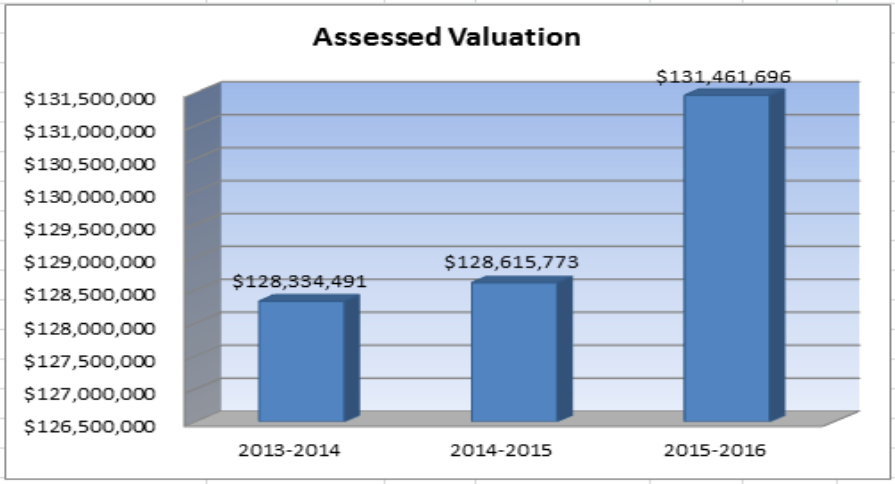
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	19.150	14.952	21.598
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	11.117	11.128	9.031
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.213	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**58.267**	**54.293**	**58.629**
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**

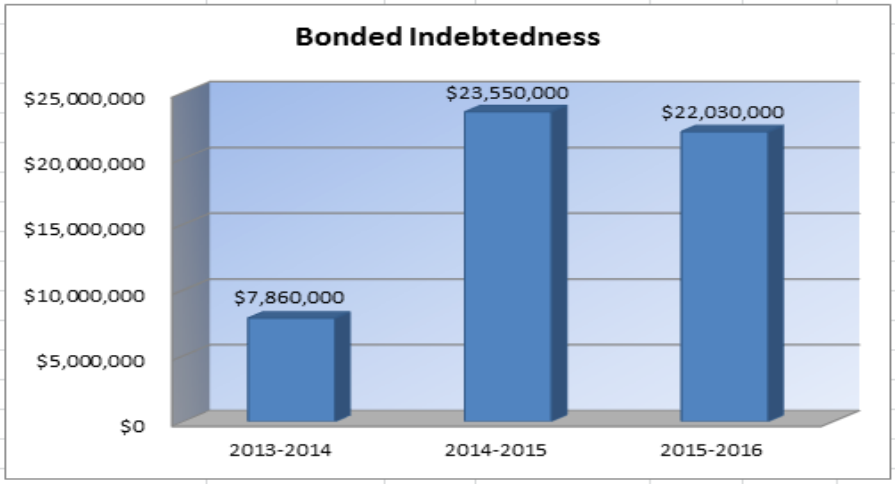


USD# 368

Other Information

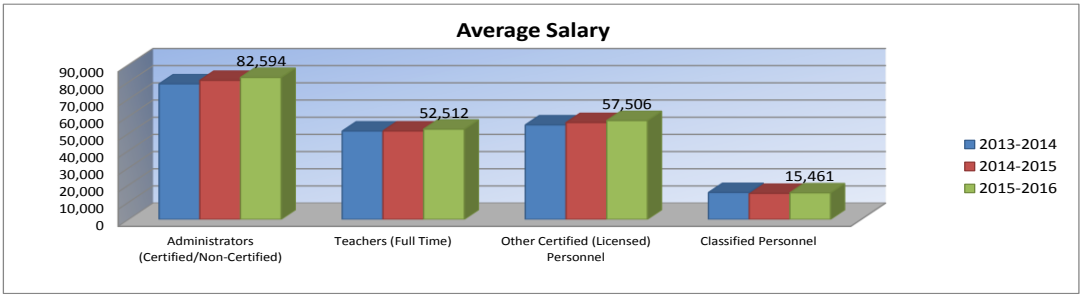
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$128,334,491	$128,615,773	$131,461,696
Bonded Indebtedness	7,860,000	23,550,000	22,030,000





USD# 368
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	19.0	1,498,402	78,863	19.0	1,537,309	80,911	19.0	1,569,285	82,594
Teachers (Full Time)	211.0	10,850,714	51,425	213.0	10,957,208	51,442	213.0	11,185,118	52,512
Other Certified (Licensed) Personnel	48.0	2,640,053	55,001	50.0	2,816,725	56,335	50.0	2,875,313	57,506
Classified Personnel	398.0	6,226,890	15,645	394.0	5,967,352	15,146	394.0	6,091,473	15,461
Substitutes/Temporary Help	XXXXX	249,406	XXXXXXXXX	XXXXX	186,728	XXXXXXXXX	XXXXX	190,612	XXXXXXXXX



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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

http://svapp15586.ksde.org/rcard/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses