

Budget at a Glance 2019-20



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,749,017	58%	1,809,043	56%	3%	1,984,053	57%	10%
Student Support Services	27,772	1%	30,510	1%	10%	33,573	1%	10%
Instructional Support Services	35,376	1%	38,338	1%	8%	41,149	1%	7%
Administration & Support	366,891	12%	401,435	12%	9%	421,173	12%	5%
Operations & Maintenance	251,109	8%	246,412	8%	-2%	285,119	8%	16%
Transportation	179,414	6%	182,891	6%	2%	293,082	8%	60%
Food Services	104,221	3%	107,830	3%	3%	119,510	3%	11%
Capital Improvements	44,809	1%	128,432	4%	187%	20,444	1%	-84%
Debt Services	278,625	9%	277,887	9%	0%	277,037	8%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,037,234	100%	3,222,778	100%	6%	3,475,140	100%	8%
Amount per Pupil	\$19,162		\$18,847		-2%	\$19,801		5%
Current Expenditures**	2,485,586	100%	2,627,800	100%	6%	2,882,659	100%	10%
Amount per Pupil	\$15,682		\$15,367		-2%	\$16,425		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,669,272	55%	1,767,695	55%	0%	1,949,053	56%	1%
Instruction*** (Current Expenditures)	1,669,272	67%	1,767,695	67%	0%	1,949,053	68%	1%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

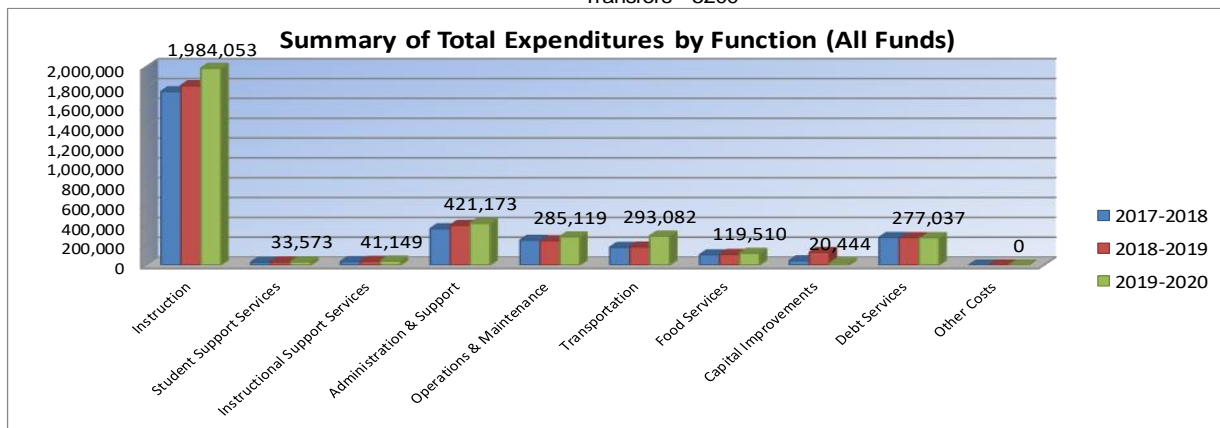
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

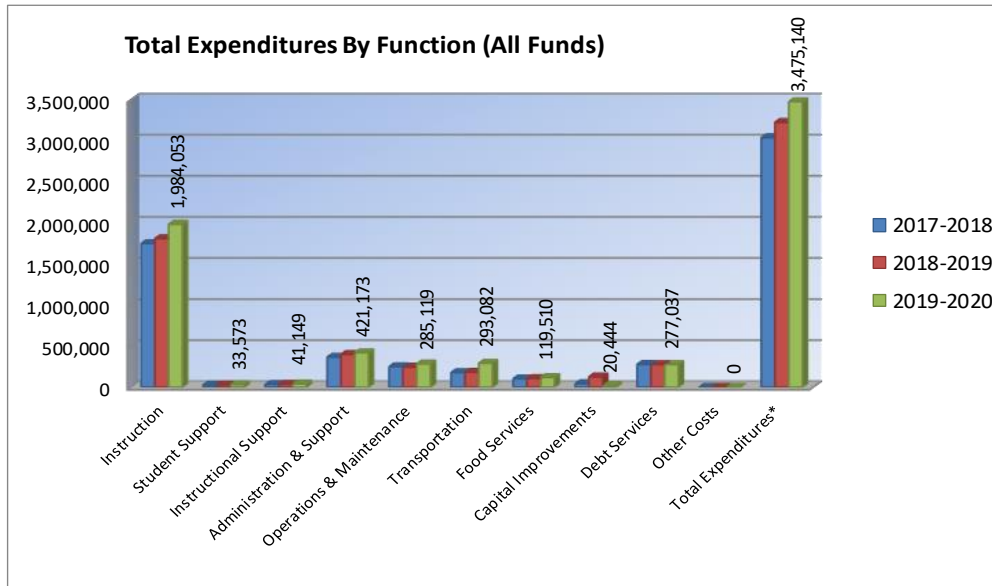
Further definition of what goes into each category:

- 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	1,749,017	1,809,043	1,984,053
Student Support	27,772	30,510	33,573
Instructional Support	35,376	38,338	41,149
Administration & Support	366,891	401,435	421,173
Operations & Maintenance	251,109	246,412	285,119
Transportation	179,414	182,891	293,082
Food Services	104,221	107,830	119,510
Capital Improvements	44,809	128,432	20,444
Debt Services	278,625	277,887	277,037
Other Costs	0	0	0
Total Expenditures*	3,037,234	3,222,778	3,475,140

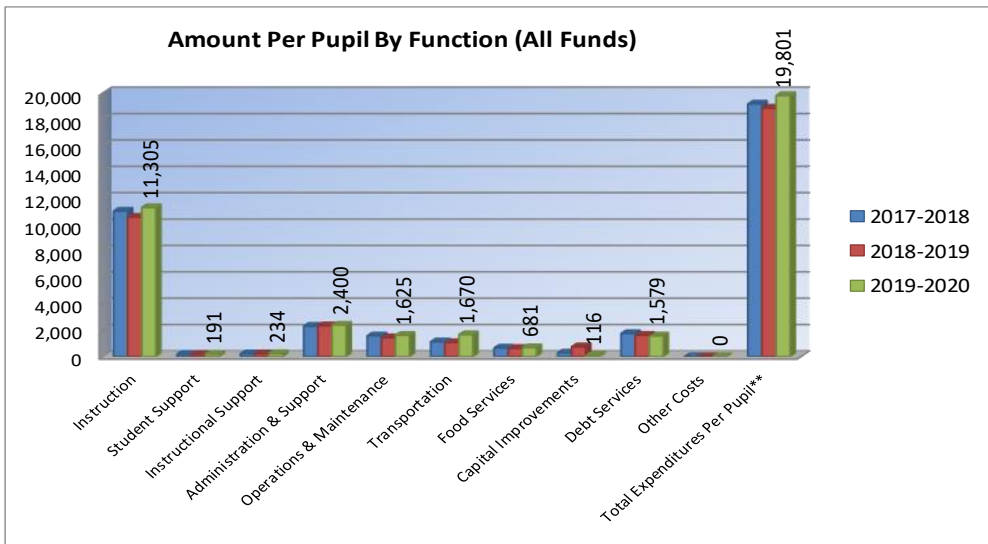


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	11,035	10,579	11,305
Student Support	175	178	191
Instructional Support	223	224	234
Administration & Support	2,315	2,348	2,400
Operations & Maintenance	1,584	1,441	1,625
Transportation	1,132	1,070	1,670
Food Services	658	631	681
Capital Improvements	283	751	116
Debt Services	1,758	1,625	1,579
Other Costs	0	0	0
Total Expenditures Per Pupil**	19,162	18,847	19,801
Enrollment (FTE)*	158.5	171.0	175.5

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

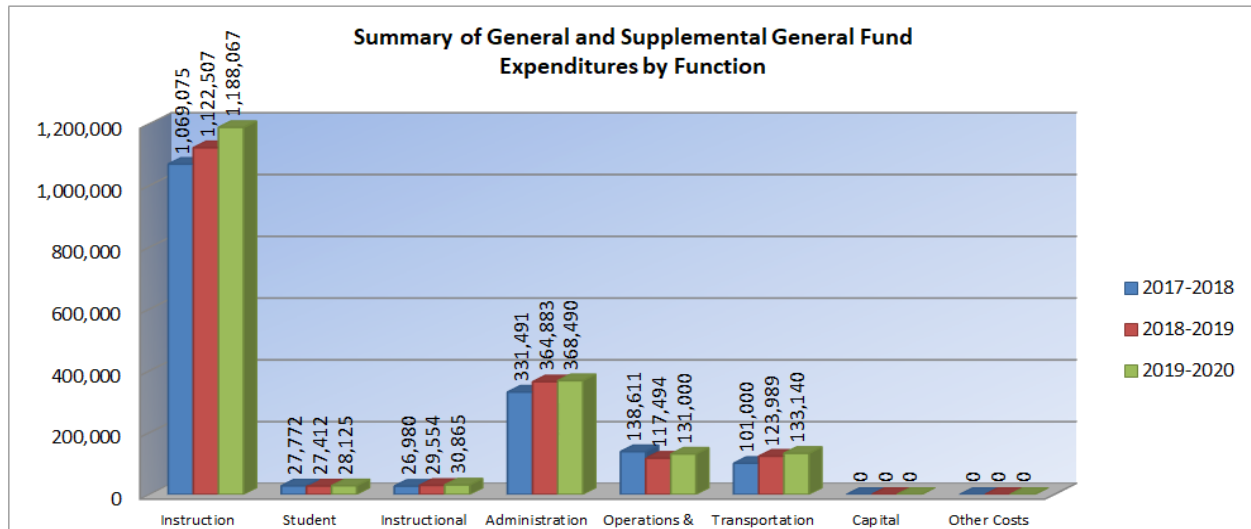


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

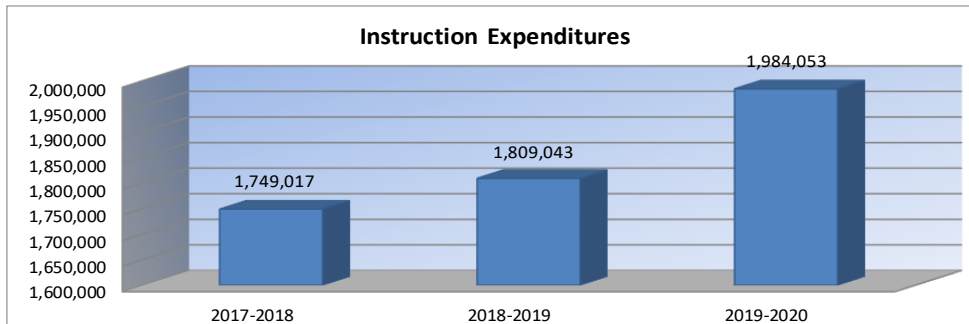
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/dec	2019-2020 Budget	% of Tot	% inc/dec
Instruction	1,069,075	63%	1,122,507	63%	5%	1,188,067	63%	6%
Student Support	27,772	2%	27,412	2%	-1%	28,125	1%	3%
Instructional Support	26,980	2%	29,554	2%	10%	30,865	2%	4%
Administration & Support	331,491	20%	364,883	20%	10%	368,490	20%	1%
Operations & Maintenance	138,611	8%	117,494	7%	-15%	131,000	7%	11%
Transportation	101,000	6%	123,989	7%	23%	133,140	7%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,694,929	100%	1,785,839	100%	5%	1,879,687	100%	5%
Amount per Pupil	\$10,694		\$10,444		-2%	\$10,710		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.



Instruction Expenditures (1000)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	1,005,735	995,462	-1%	1,090,412	10%
Federal Funds	44,762	54,248	21%	62,086	14%
Supplemental General	63,340	127,045	101%	97,655	-23%
Preschool-Aged At-Risk	5,220	6,248	20%	6,654	6%
At Risk (K-12)	85,250	100,793	18%	111,787	11%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	79,745	41,348	-48%	35,000	-15%
Driver Education	2,672	2,802	5%	5,738	105%
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	275,302	290,686	6%	335,000	15%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	32,732	38,000	16%	39,260	3%
Gifts/Grants	113	250	121%	1,632	553%
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	137,020	113,062	-17%	198,829	76%
Contingency Reserve	0	1,078	0%		
Text Book & Student Material	3,652	25,136	588%		
Activity Fund	13,474	12,885	-4%		
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	1,749,017	1,809,043	3%	1,984,053	10%
Enrollment (FTE)*	158.5	171.0	8%	175.5	3%
Amount per Pupil	11,035	10,579	-4%	11,305	7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,749,017	1,809,043	3%	1,984,053	10%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,875,541	98	1,875,443	0	0	0	0	XXXXXXXXXX
Supplemental General	575,848	51,553	0			0	524,295	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	6,654	0		0	0	6,654	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	111,787	0		0	0	111,787	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	592,481	83,467	0	0	2,700	0	506,314	0
Driver Training	6,238	2,638	2,600	0	0	0	1,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	113,585	2,353	912	40,244	0	25,586	44,490	0
Professional Development	7,560	0	945	0	0	6,615	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	381,800	0	0	0	0	381,800	0	0
Career and Postsecondary Education	39,260	0	0	0	0	39,260	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	1,632	632	0				1,000	0
Textbook & Student Materials Revolving		11,449						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	272,370	0	272,370			0		XXXXXXXXXX
Contingency Reserve		101,516						XXXXXXXXXX
Activity Funds		1,195						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0		0	0
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0						0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	62,086	0	XXXXXXXXXX	62,086	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	4,046,842	254,901	2,152,270	102,330	2,700	571,702	1,077,099	0
Less Transfers	571,702							
TOTAL Budget Expenditures	\$3,475,140							

Sources of Revenue - - State, Federal, Local

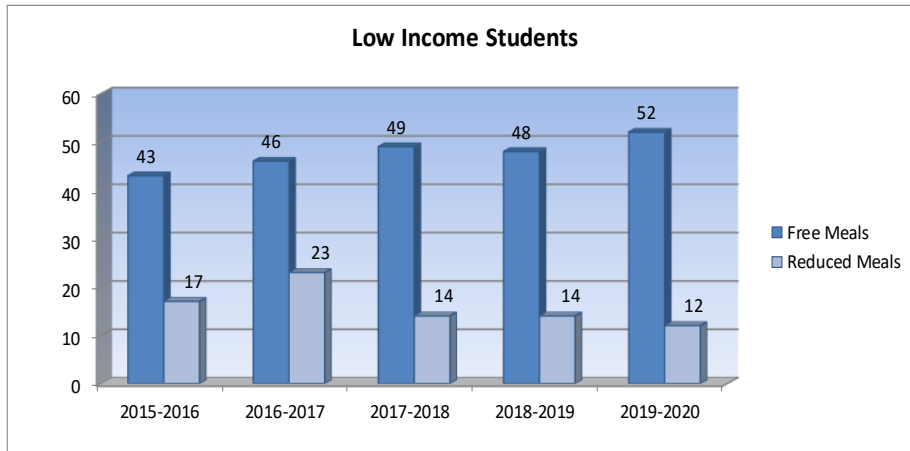
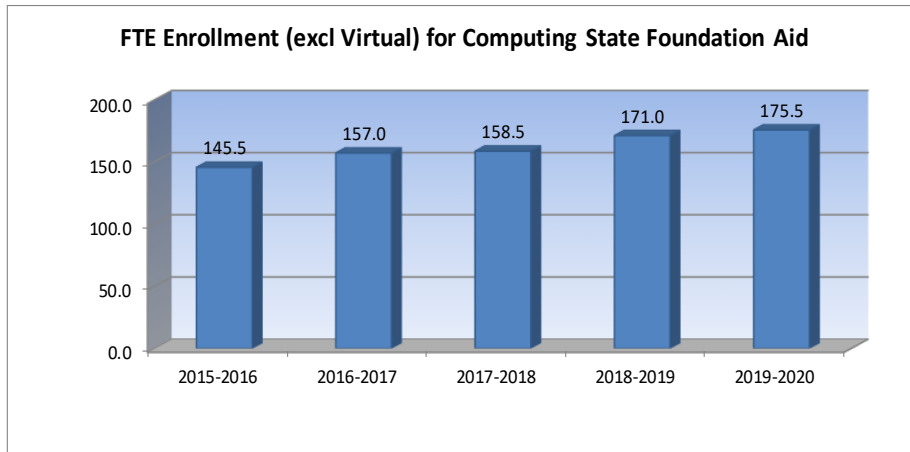
	2017-2018	2018-2019	2019-2020
State Revenues	1,781,951	1,818,596	2,152,270
Federal Revenues	87,535	93,869	102,330
Local Revenues*	1,123,096	1,135,818	1,079,799
Total Revenues	2,992,582	3,048,283	3,334,399
Revenues Per Pupil	18,881	17,826	18,999

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 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

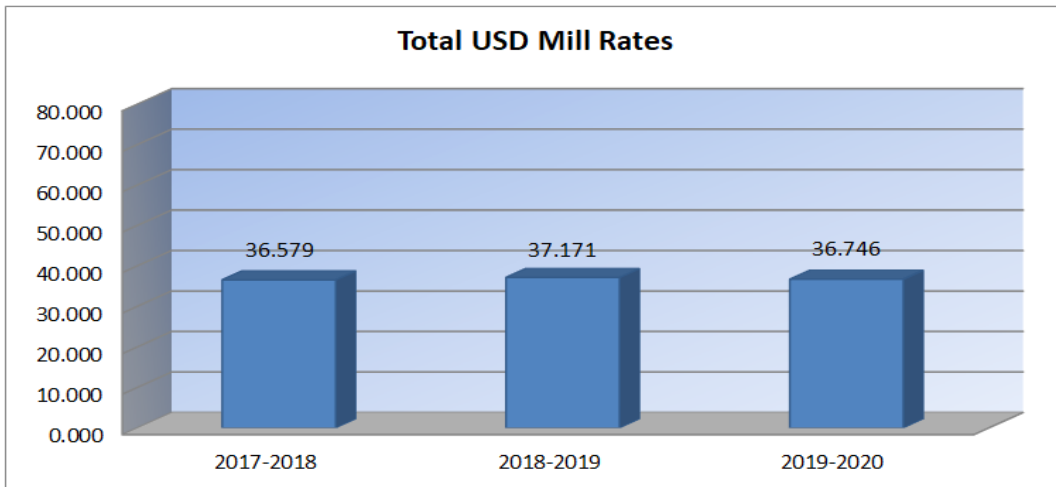
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	145.5	157.0	8%	158.5	1%	171.0	8%	175.5	3%
Number of Students - Free Meals	43	46	7%	49	7%	48	-2%	52	8%
Number of Students - Reduced Meals	17	23	35%	14	-39%	14	0%	12	-14%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

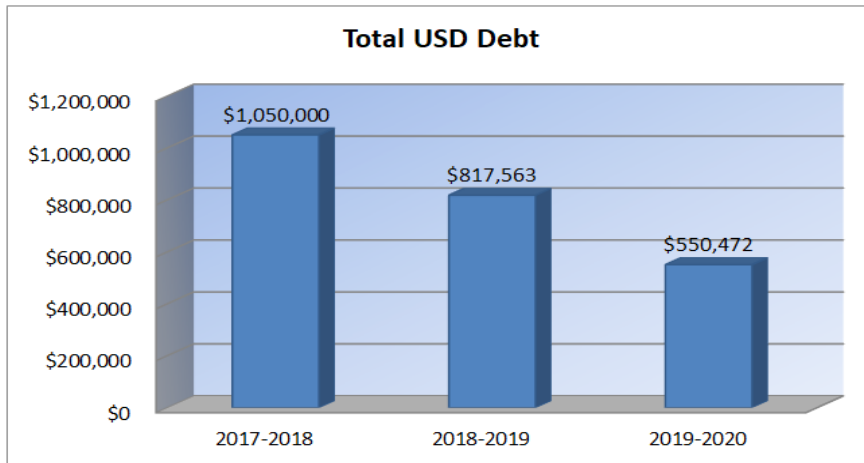
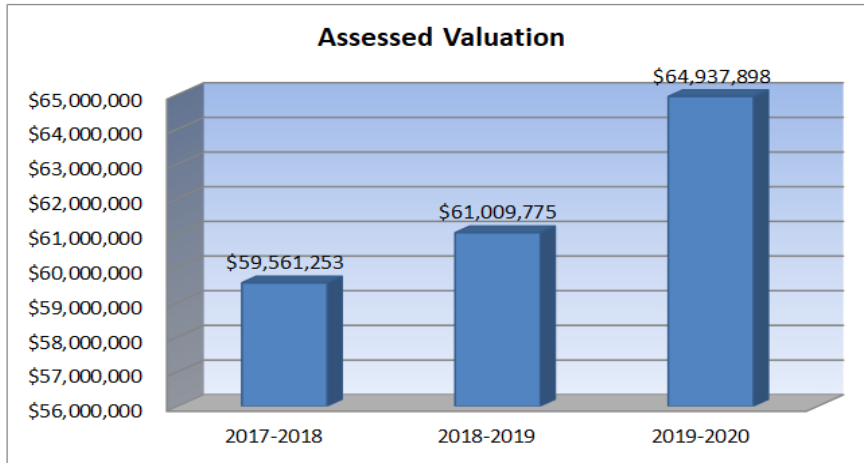
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	8.693	9.173	8.746
Adult Education	0.000	0.000	0.000
Capital Outlay	7.886	7.998	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	36.579	37.171	36.746
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



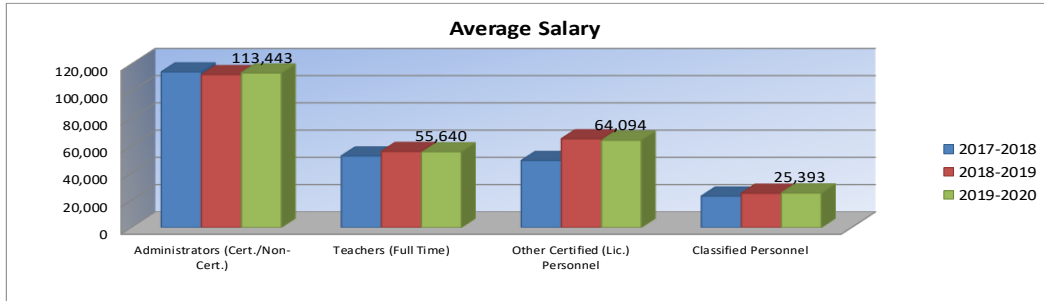
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$59,561,253	\$61,009,775	\$64,937,898
Bonded Indebtedness	1,050,000	817,563	550,472



USD# 332
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	114,253	114,253	1.0	112,249	112,249	1.0	113,443	113,443
Teachers (Full Time)	18.5	972,091	52,545	18.5	1,033,524	55,866	19.5	1,084,979	55,640
Other Certified (Licensed) Personnel	2.0	98,500	49,250	1.5	97,739	65,159	1.8	115,369	64,094
Classified Personnel	13.0	300,143	23,088	13.0	328,160	25,243	13.0	330,115	25,393
Substitutes/Temporary Help	XXXXX	37,817	XXXXXXXXXX	XXXXX	57,455	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