

Budget at a Glance 2018-19



USD 445 - Coffeyville



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
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www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	12,479,485	57%	13,012,027	56%	4%	14,040,102	54%	8%
Student Support Services	726,123	3%	1,404,380	6%	93%	1,452,197	6%	3%
Instructional Support Services	249,920	1%	215,892	1%	-14%	252,233	1%	17%
Administration & Support	1,797,256	8%	2,022,151	9%	13%	2,216,387	9%	10%
Operations & Maintenance	2,242,849	10%	2,310,763	10%	3%	2,667,886	10%	15%
Transportation	814,946	4%	855,595	4%	5%	920,364	4%	8%
Food Services	1,212,367	6%	1,224,130	5%	1%	1,365,253	5%	12%
Capital Improvements	236,284	1%	411,755	2%	74%	1,013,570	4%	146%
Debt Services	1,967,070	9%	1,880,408	8%	-4%	1,983,408	8%	5%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	21,726,300	100%	23,337,101	100%	7%	25,911,400	100%	11%
Amount per Pupil	\$12,990		\$13,215		2%	\$14,506		10%
Current Expenditures**	19,341,199	100%	20,952,570	100%	8%	22,531,273	100%	8%
Amount per Pupil	\$11,564		\$11,864		3%	\$12,614		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	12,425,799	57%	12,999,277	56%	-1%	14,002,249	54%	-2%
Instruction*** (Current Expenditures)	12,425,799	64%	12,999,277	62%	-2%	14,002,249	62%	0%

* 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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

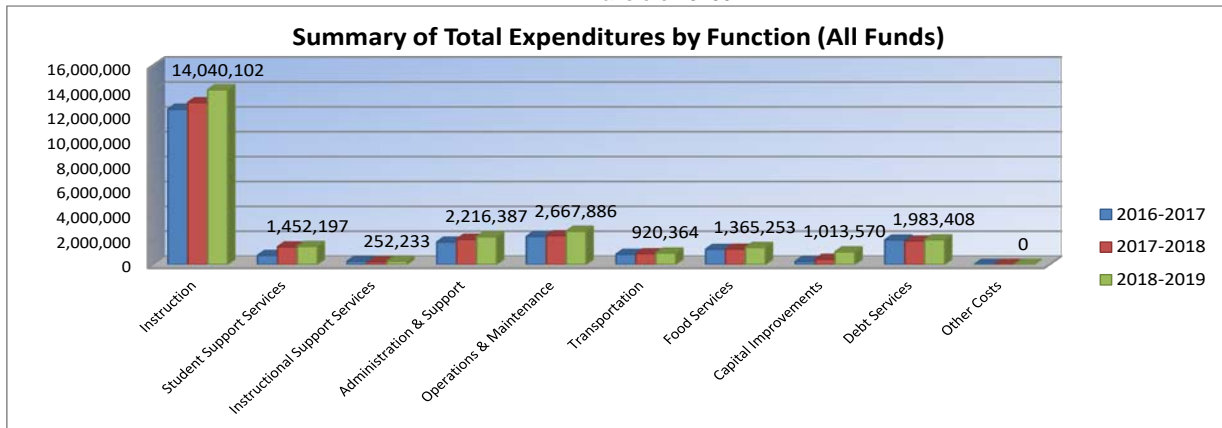
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

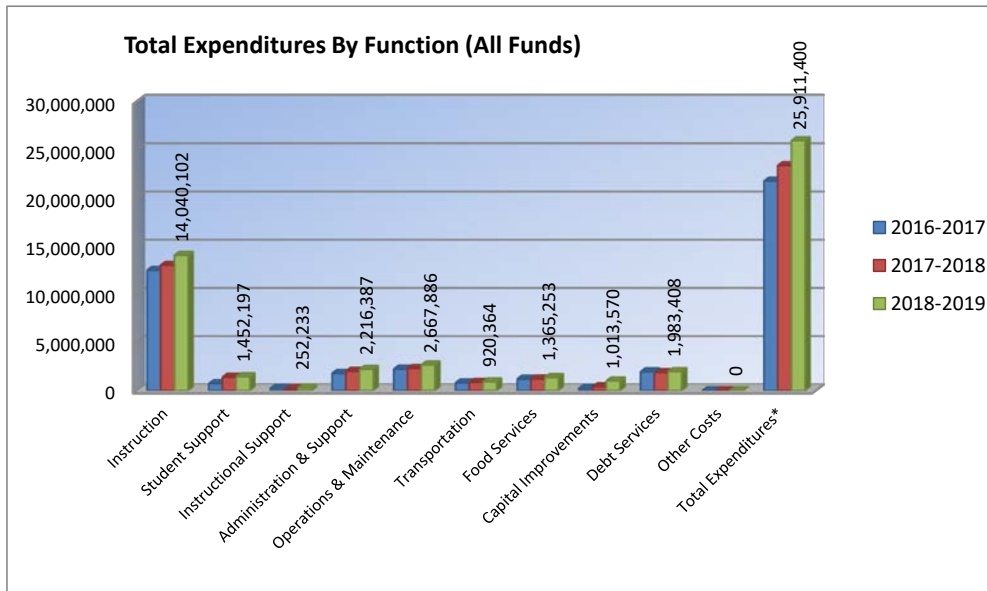
Further definition of what goes into each category:

- 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	12,479,485	13,012,027	14,040,102
Student Support	726,123	1,404,380	1,452,197
Instructional Support	249,920	215,892	252,233
Administration & Support	1,797,256	2,022,151	2,216,387
Operations & Maintenance	2,242,849	2,310,763	2,667,886
Transportation	814,946	855,595	920,364
Food Services	1,212,367	1,224,130	1,365,253
Capital Improvements	236,284	411,755	1,013,570
Debt Services	1,967,070	1,880,408	1,983,408
Other Costs	0	0	0
Total Expenditures*	21,726,300	23,337,101	25,911,400

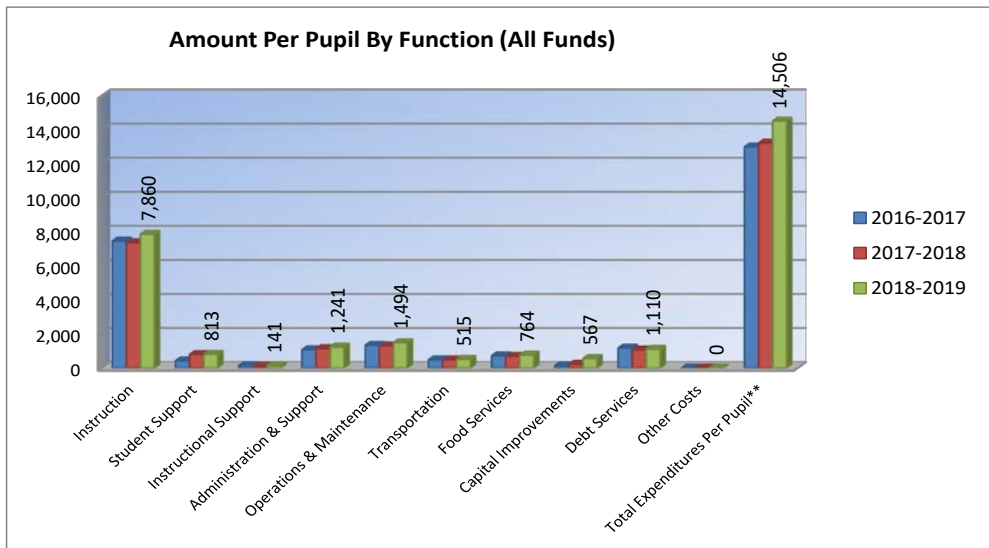


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,462	7,368	7,860
Student Support	434	795	813
Instructional Support	149	122	141
Administration & Support	1,075	1,145	1,241
Operations & Maintenance	1,341	1,308	1,494
Transportation	487	484	515
Food Services	725	693	764
Capital Improvements	141	233	567
Debt Services	1,176	1,065	1,110
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,990	13,215	14,506
Enrollment (FTE)*	1,672.5	1,766.0	1,786.2

*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.

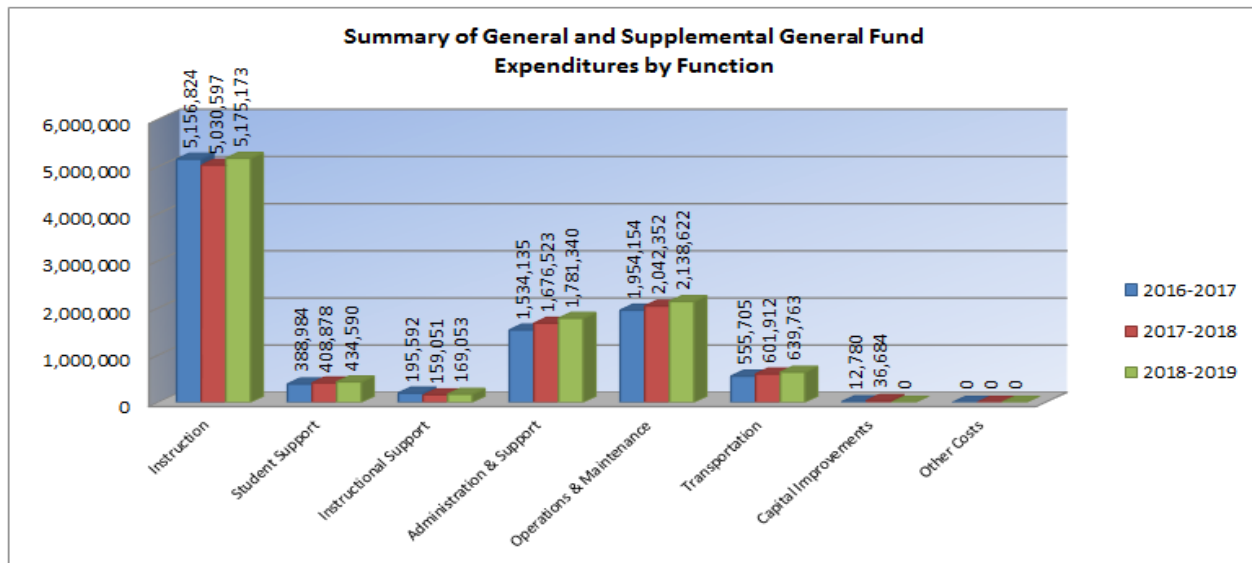


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

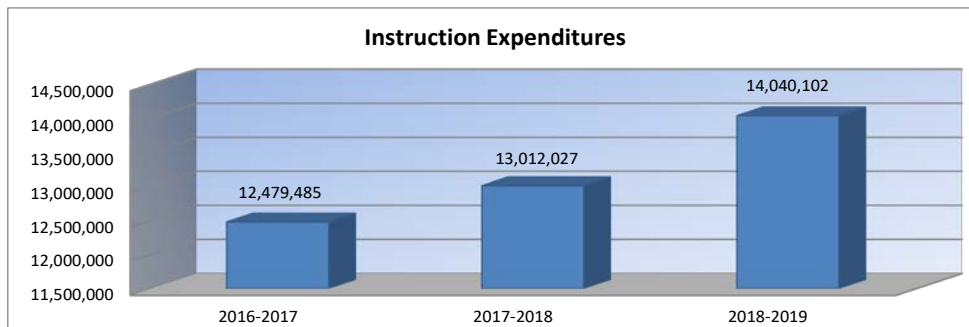
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	5,156,824	53%	5,030,597	51%	-2%	5,175,173	50%	3%
Student Support	388,984	4%	408,878	4%	5%	434,590	4%	6%
Instructional Support	195,592	2%	159,051	2%	-19%	169,053	2%	6%
Administration & Support	1,534,135	16%	1,676,523	17%	9%	1,781,340	17%	6%
Operations & Maintenance	1,954,154	20%	2,042,352	21%	5%	2,138,622	21%	5%
Transportation	555,705	6%	601,912	6%	8%	639,763	6%	6%
Capital Improvements	12,780	0%	36,684	0%	187%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,798,174	100%	9,955,997	100%	2%	10,338,541	100%	4%
Amount per Pupil	\$5,858		\$5,638		-4%	\$5,788		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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	3,561,242	3,561,068	0%	4,008,107	13%
Federal Funds	1,432,776	1,485,759	4%	1,182,479	-20%
Supplemental General	1,595,582	1,469,529	-8%	1,167,066	-21%
At Risk (4yr Old)	105,658	141,091	34%	145,877	3%
At Risk (K-12)	2,512,000	2,950,000	17%	3,203,000	9%
Bilingual Education	90,797	142,507	57%	157,000	10%
Virtual Education	30,270	54,550	80%	138,000	153%
Capital Outlay	53,686	12,750	-76%	37,853	197%
Driver Education	11,772	17,548	49%	33,791	93%
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	1,888,071	1,890,477	0%	2,243,481	19%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	477,653	329,890	-31%	490,890	49%
Gifts/Grants	78,604	54,235	-31%	142,941	164%
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	519,121	787,125	52%	1,089,617	38%
Contingency Reserve	0	0	0%		
Text Book & Student Material	879	141	-84%		
Activity Fund	121,374	115,357	-5%		
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	12,479,485	13,012,027	4%	14,040,102	8%
Enrollment (FTE)*	1,672.5	1,766.0	6%	1,786.2	1%
Amount per Pupil	7,462	7,368	-1%	7,860	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	12,479,485	13,012,027	4%	14,040,102	8%



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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	12,912,818	0	12,912,818	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	3,946,454	0	1,455,847			0	2,490,607	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	196,000	50,118		0	0	73,000	0	118
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	3,203,000	112,791		0	0	3,091,000	0	791
Bilingual Education	157,000	10,597		0	0	147,000	0	597
Virtual Education	138,000	78,722		0	0	60,200	0	922
Capital Outlay	1,496,719	1,112,422	74,496	0	0	0	309,801	0
Driver Training	35,000	27,342	8,190	0	0	0	0	532
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,378,000	195,735	7,943	854,326	0	147,000	173,630	634
Professional Development	57,000	35,728	1,250	0	0	30,000	0	9,978
Parent Education Program	184,000	72,562	74,055	0	0	38,000	0	617
Summer School	0	0		0	0	0	0	0
Special Education	2,523,600	300,453	0	0	0	2,523,531	0	300,384
Career and Postsecondary Education	492,000	131,171	0	23,291	0	338,000	0	462
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	206,764	80,138	0				126,682	56
Textbook & Student Materials Revolving		158,073						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,606,158	0	1,606,158			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		126,690						XXXXXXXXXX
Activity Funds		110,928						XXXXXXXXXX
Bond and Interest #1	1,883,408	149,895	489,660	0	0		1,313,678	69,825
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	2,016,210	-182,381	XXXXXXXXXX	2,198,591	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	32,432,131	2,570,984	16,630,417	3,076,208	0	6,447,731	4,414,398	384,916
Less Transfers	6,447,731							
TOTAL Budget Expenditures	\$25,984,400							

Sources of Revenue - - State, Federal, Local

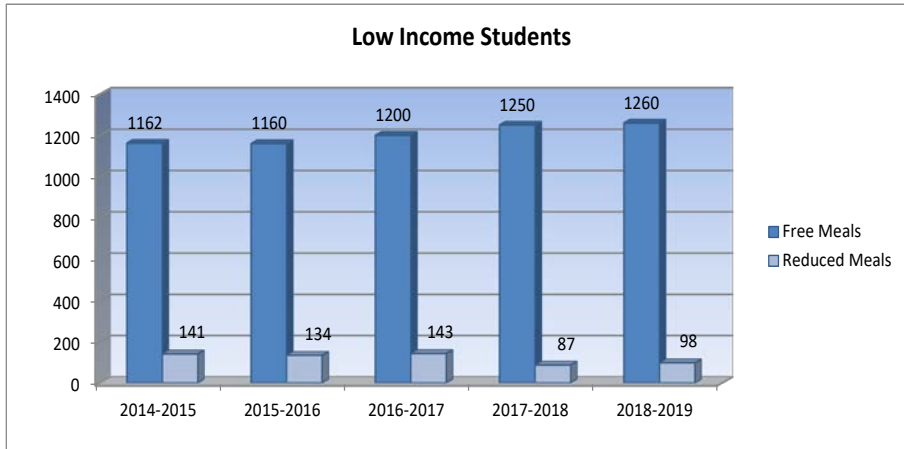
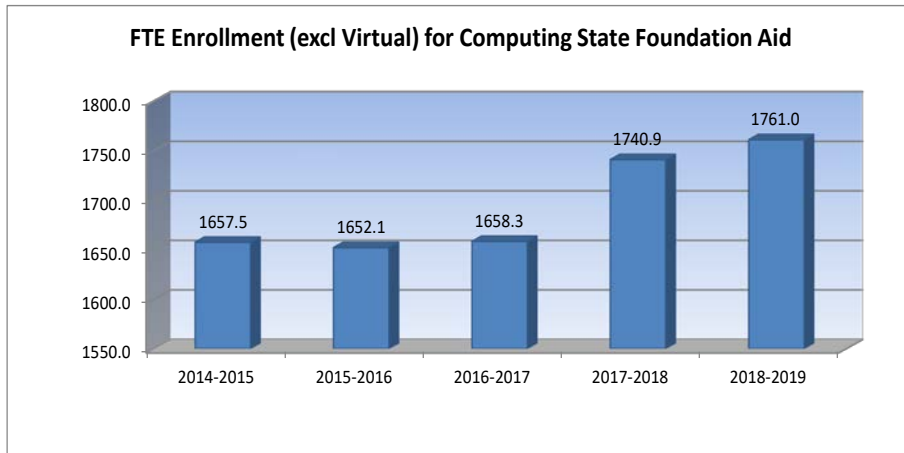
	2016-2017	2017-2018	2018-2019
State Revenues	14,026,544	15,268,781	16,630,417
Federal Revenues	2,682,846	3,370,522	3,076,208
Local Revenues*	5,740,228	4,458,740	4,414,398
Total Revenues	22,449,618	23,098,043	24,121,023
Revenues Per Pupil	13,423	13,079	13,504

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

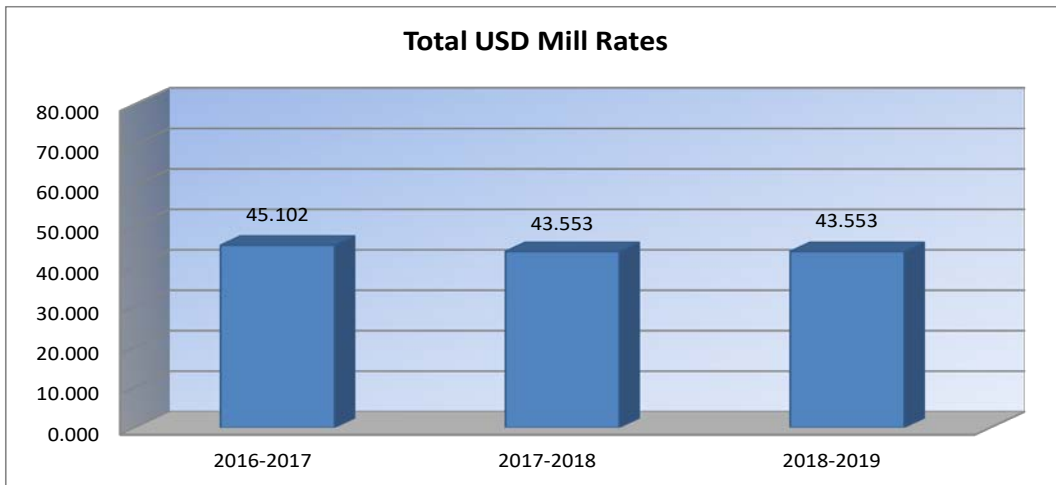
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,657.5	1,652.1	0%	1,658.3	0%	1,740.9	5%	1,761.0	1%
Number of Students - Free Meals	1,162	1,160	0%	1,200	3%	1,250	4%	1,260	1%
Number of Students - Reduced Meals	141	134	-5%	143	7%	87	-39%	98	13%



*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.

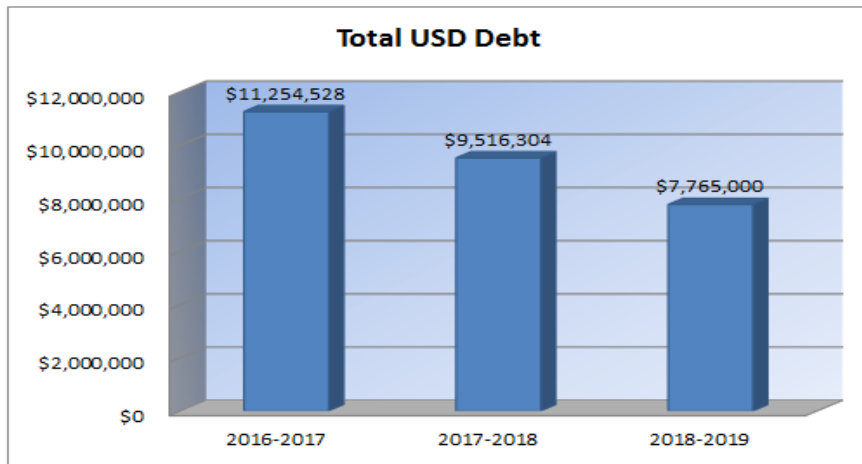
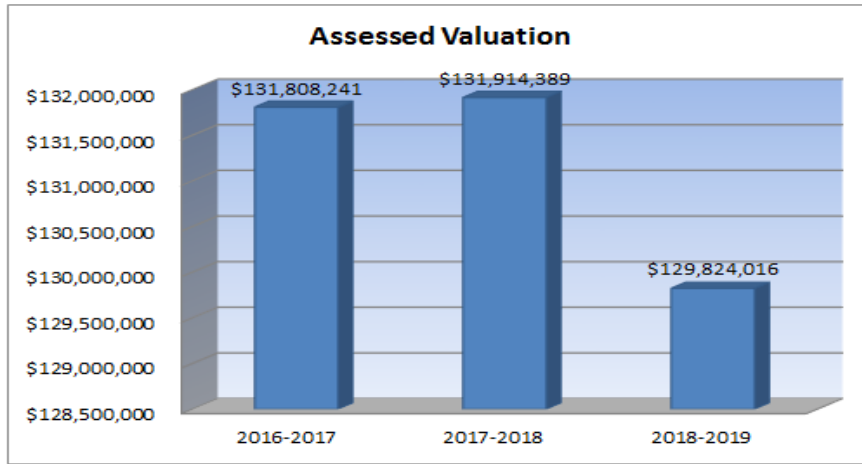
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	17.642	17.512	19.846
Adult Education	0.000	0.000	0.000
Capital Outlay	4.992	3.649	2.207
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	2.468	2.392	1.500
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	45.102	43.553	43.553
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	2.944	2.073	2.989
Rec Comm Employee Bnfts	0.842	0.791	0.894
TOTAL OTHER	3.786	2.864	3.883



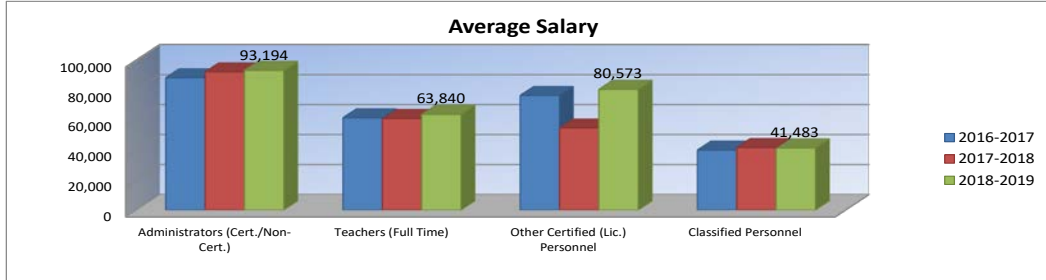
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$131,808,241	\$131,914,389	\$129,824,016
Bonded Indebtedness	11,254,528	9,516,304	7,765,000



USD# 445
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.0	1,589,722	88,318	16.0	1,474,948	92,184	16.0	1,491,109	93,194
Teachers (Full Time)	112.0	6,899,797	61,605	111.0	6,790,420	61,175	115.0	7,341,631	63,840
Other Certified (Licensed) Personnel	10.6	810,742	76,485	9.4	514,633	54,748	11.1	894,357	80,573
Classified Personnel	78.5	3,141,463	40,019	79.8	3,326,106	41,681	82.1	3,405,755	41,483
Substitutes/Temporary Help	XXXXX	183,219	XXXXXXXXXX	XXXXX	309,560	XXXXXXXXXX	XXXXX	200,078	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