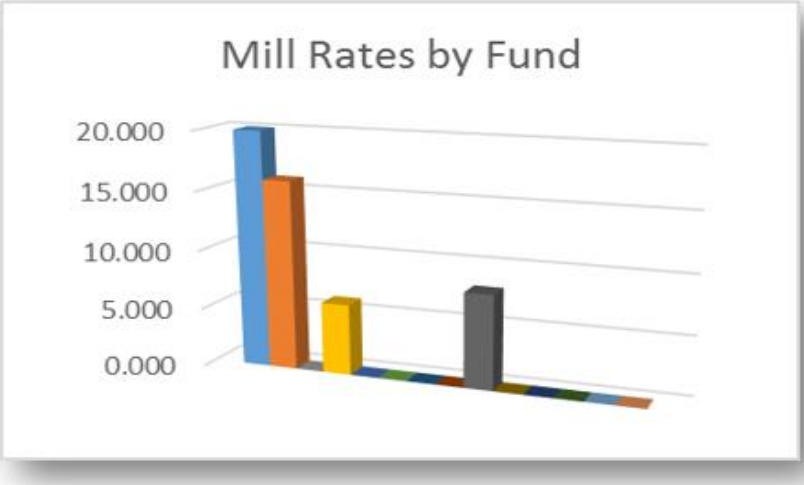
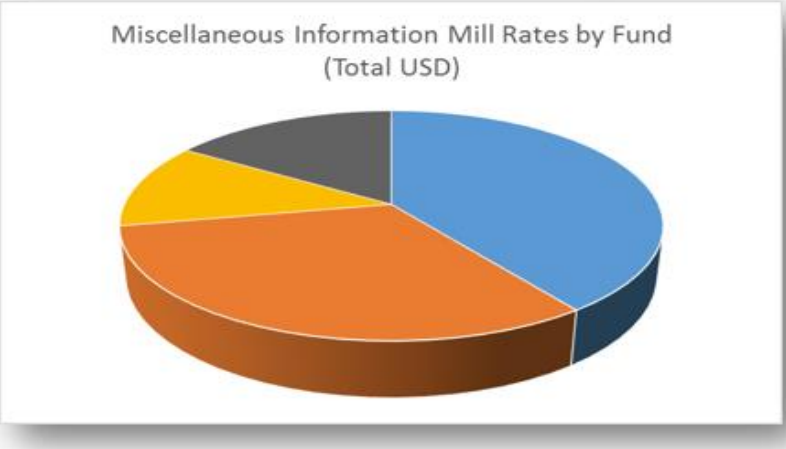
BUDGET AT A GLANCE

2016-17





USD 493 - Columbus

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)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	7,412,573	61%	7,355,138	61%	-1%	7,525,607	54%	2%
Student Support Services	339,392	3%	296,825	2%	-13%	336,227	2%	13%
Instructional Support Services	213,295	2%	222,500	2%	4%	307,629	2%	38%
Administration & Support	1,591,422	13%	1,576,320	13%	-1%	1,665,844	12%	6%
Operations & Maintenance	1,090,637	9%	1,281,529	11%	18%	1,367,148	10%	7%
Transportation	739,681	6%	638,040	5%	-14%	950,381	7%	49%
Food Services	638,755	5%	617,968	5%	-3%	664,700	5%	8%
Capital Improvements	195,562	2%	99,830	1%	-49%	776,955	6%	678%
Debt Services	0	0%	0	0%	0%	226,658	2%	0%
Other Costs	15,790	0%	0	0%	-100%	30,000	0%	0%
Total Expenditures*	12,237,107	100%	12,088,150	100%	-1%	13,851,149	100%	15%
Amount per Pupil	$12,559		$12,984		3%	$14,814		14%
Current Expenditures**	11,794,058	100%	11,654,538	100%	-1%	12,245,908	100%	5%
Amount per Pupil	$12,104		$12,518		3%	$13,097		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	7,257,663	59%	7,181,478	59%	0%	7,395,607	53%	-6%
Instruction*** (Current Expenditures)	7,257,663	62%	7,181,478	62%	0%	7,395,607	60%	-2%

** 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.*

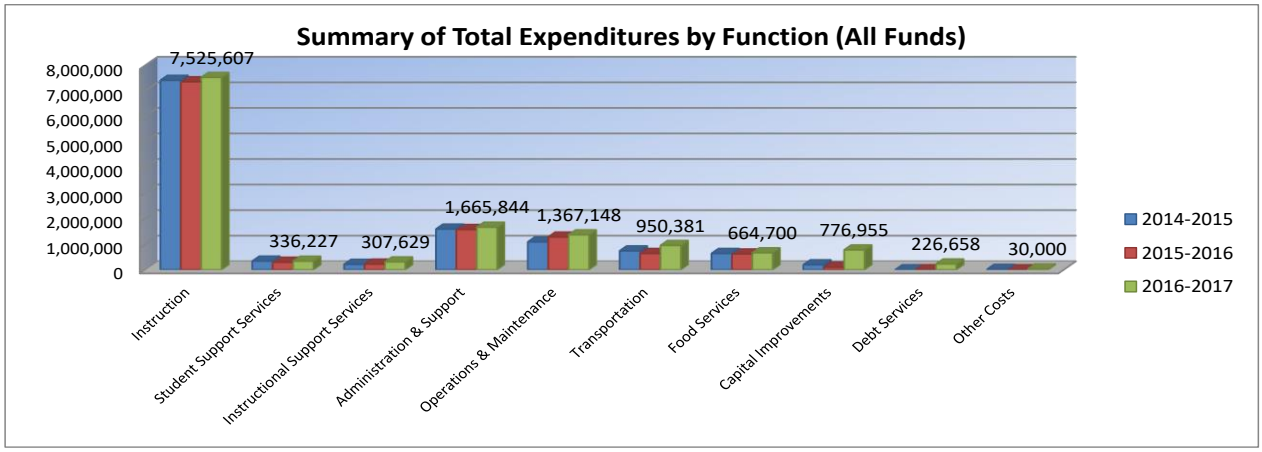
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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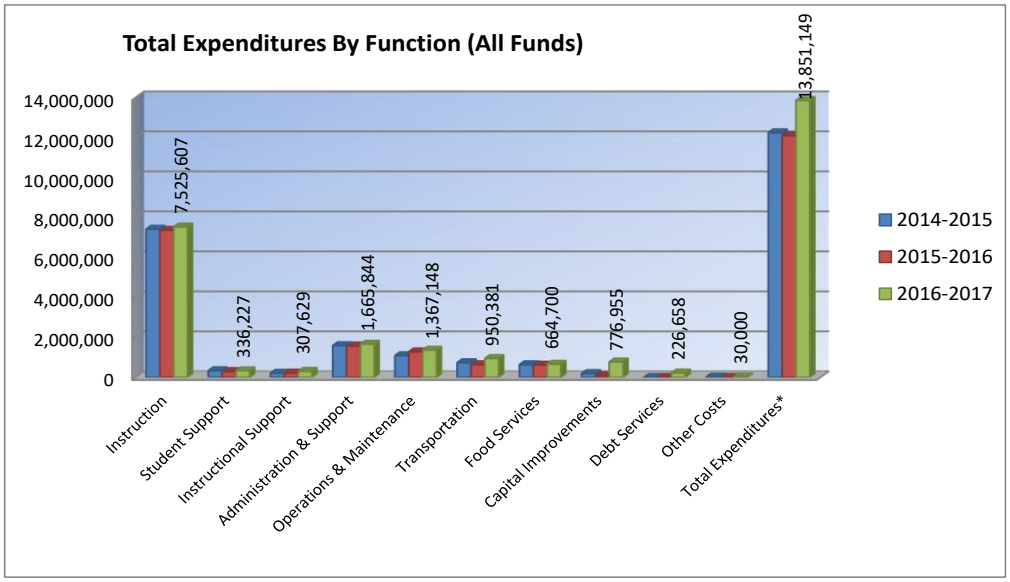
Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,412,573	7,355,138	7,525,607
Student Support	339,392	296,825	336,227
Instructional Support	213,295	222,500	307,629
Administration & Support	1,591,422	1,576,320	1,665,844
Operations & Maintenance	1,090,637	1,281,529	1,367,148
Transportation	739,681	638,040	950,381
Food Services	638,755	617,968	664,700
Capital Improvements	195,562	99,830	776,955
Debt Services	0	0	226,658
Other Costs	15,790	0	30,000
Total Expenditures*	12,237,107	12,088,150	13,851,149



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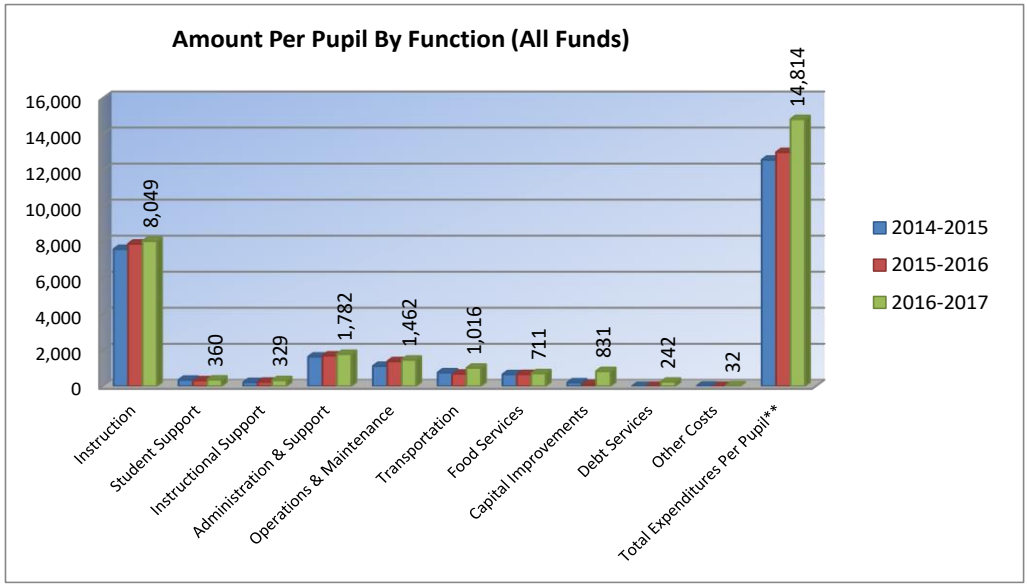
USD# 493

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,607	7,900	8,049
Student Support	348	319	360
Instructional Support	219	239	329
Administration & Support	1,633	1,693	1,782
Operations & Maintenance	1,119	1,377	1,462
Transportation	759	685	1,016
Food Services	656	664	711
Capital Improvements	201	107	831
Debt Services	0	0	242
Other Costs	16	0	32
Total Expenditures Per Pupil**	12,559	12,984	14,814
Enrollment (FTE)*	974.4	931.0	935.0

**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.*

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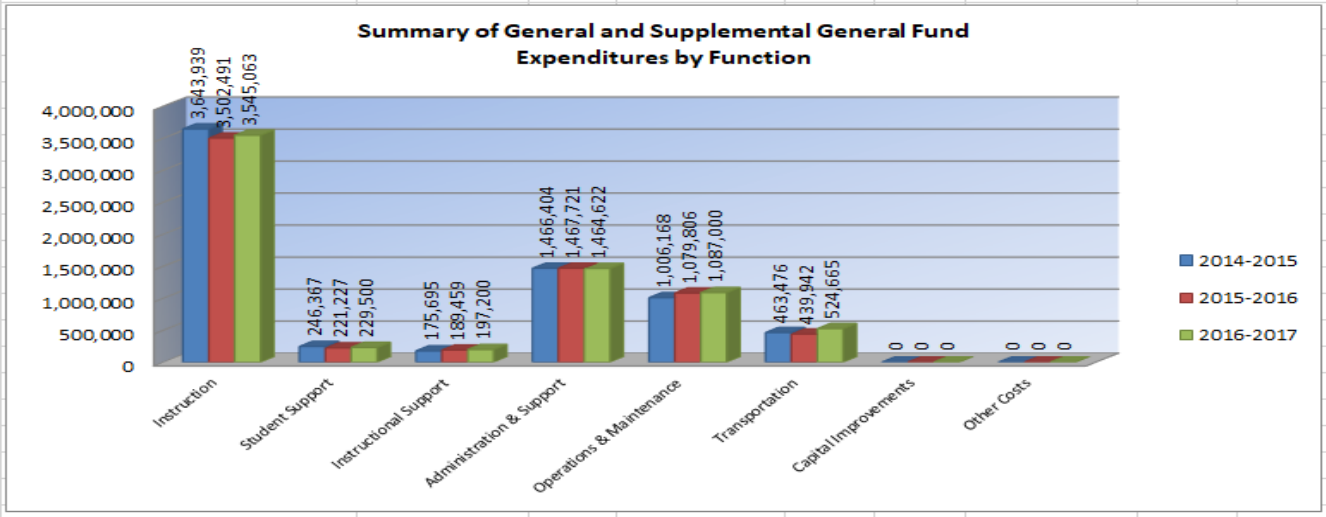
Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	3,643,939	52%	3,502,491	51%	-4%	3,545,063	50%	1%
Student Support	246,367	4%	221,227	3%	-10%	229,500	3%	4%
Instructional Support	175,695	3%	189,459	3%	8%	197,200	3%	4%
Administration & Support	1,466,404	21%	1,467,721	21%	0%	1,464,622	21%	0%
Operations & Maintenance	1,006,168	14%	1,079,806	16%	7%	1,087,000	15%	1%
Transportation	463,476	7%	439,942	6%	-5%	524,665	7%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	7,002,049	100%	6,900,646	100%	-1%	7,048,050	100%	2%
Amount per Pupil	$7,186		$7,412		3%	$7,538		2%

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.



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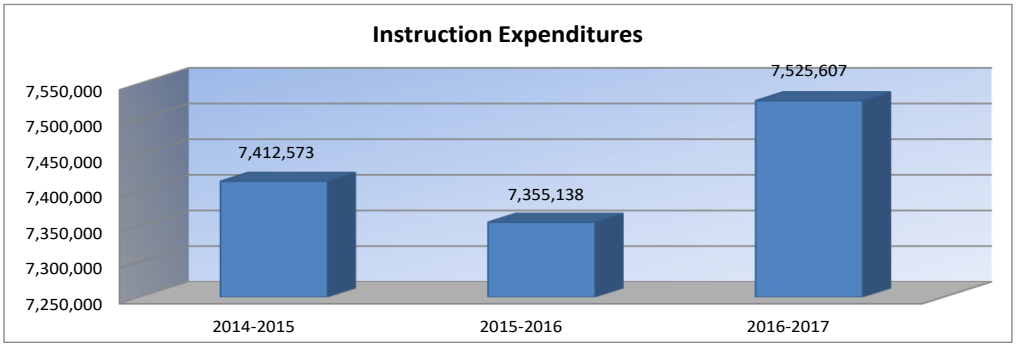
Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	3,574,145		3,426,395	-4%		3,520,753	3%
Federal Funds	309,462		342,624	11%		328,908	-4%
Supplemental General	69,794		76,096	9%		24,310	-68%
At Risk (4yr Old)	61,674		62,225	1%		63,500	2%
At Risk (K-12)	994,040		1,017,678	2%		1,040,356	2%
Bilingual Education	0		0	0%		1,500	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	154,910		173,660	12%		130,000	-25%
Driver Education	14,178		12,467	-12%		25,475	104%
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	1,303,413		1,348,245	3%		1,406,805	4%
Cost of Living	0		0	0%		0	0%
Vocational Education	390,421		400,493	3%		404,000	1%
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	491,580		422,052	-14%		580,000	37%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		21,013	0%			
Activity Fund	48,956		52,190	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	7,412,573		7,355,138	-1%		7,525,607	2%
Enrollment (FTE)*	974.4		931.0	-4%		935.0	0%
Amount per Pupil	7,607		7,900	4%		8,049	2%
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	7,412,573		7,355,138	-1%		7,525,607	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.

* 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 493

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2017 Cash Balance
General	8,164,456	30	8,159,426	0	5,000	0	0	0
Supplemental General	2,496,158	228,532	1,099,308			0	1,168,318	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	86,000	0		0	xxxxxxxxxxxx	86,000	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxxx	0	0	0
At Risk (K-12)	1,094,083	0		0	xxxxxxxxxxxx	1,094,083	0	0
Bilingual Education	1,500	0		0	xxxxxxxxxxxx	1,500	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,378,583	947,814		0	30,000	0	321,040	0
Driver Training	25,475	46,472	5,850	0	xxxxxxxxxxxx	0	7,000	33,847
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	638,993	100,000	4,186	316,426	0	56,548	161,833	0
Professional Development	40,000	84,352		0	xxxxxxxxxxxx	0	0	44,352
Parent Education Program	0	0	0	0	xxxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxxx	0	0	0
Special Education	1,628,521	684,920	0	0	xxxxxxxxxxxx	1,041,737	10,000	108,136
Vocational Education	414,000	0	0	10,000	xxxxxxxxxxxx	404,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	526					5,000	5,526
Textbook & Student Materials Revolving		120,908						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	928,696	0				928,696		XXXXXXXX
Contingency Reserve		300,000						XXXXXXXX
Activity Funds		44,665						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	226,658	226,658	0	0	0		0	0
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			xxxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	340,590	0	xxxxxxxxxxx	340,590	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	17,463,713	2,784,877	9,268,770	667,016	35,000	3,612,564	1,673,191	191,861
Less Transfers	3,612,564							
TOTAL Budget Expenditures	$13,851,149							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	9,190,501	9,049,936	9,268,770
Federal Revenues	683,826	710,034	667,016
Local Revenues*	1,916,240	2,191,261	1,708,191
Total Revenues	11,790,567	11,951,231	11,643,977
Revenues Per Pupil	12,100	12,837	12,453

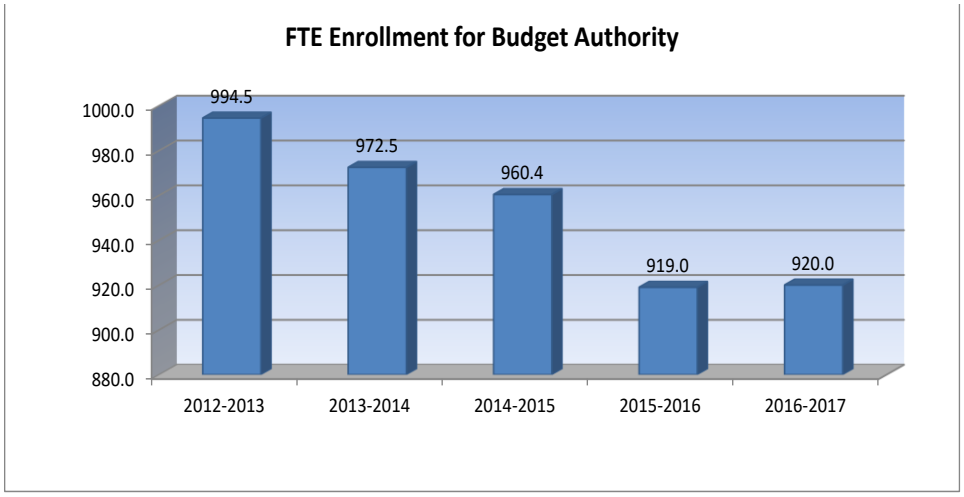
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

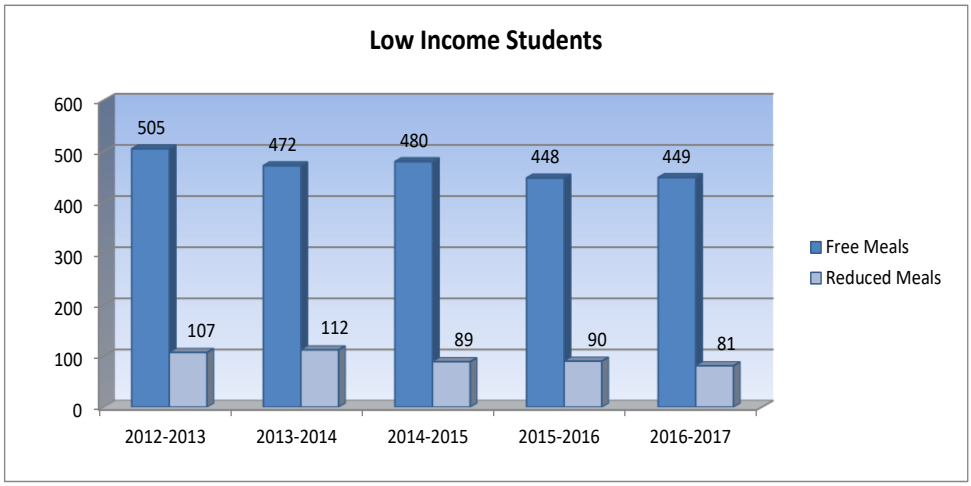
*Excludes "Transfers" to avoid duplication of revenue.

USD# 493

Enrollment Information

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	994.5	972.5	-2%	960.4	-1%	919.0	-4%	920.0	0%
Number of Students - Free Meals	505	472	-7%	480	2%	448	-7%	449	0%
Number of Students - Reduced Meals	107	112	5%	89	-21%	90	1%	81	-10%



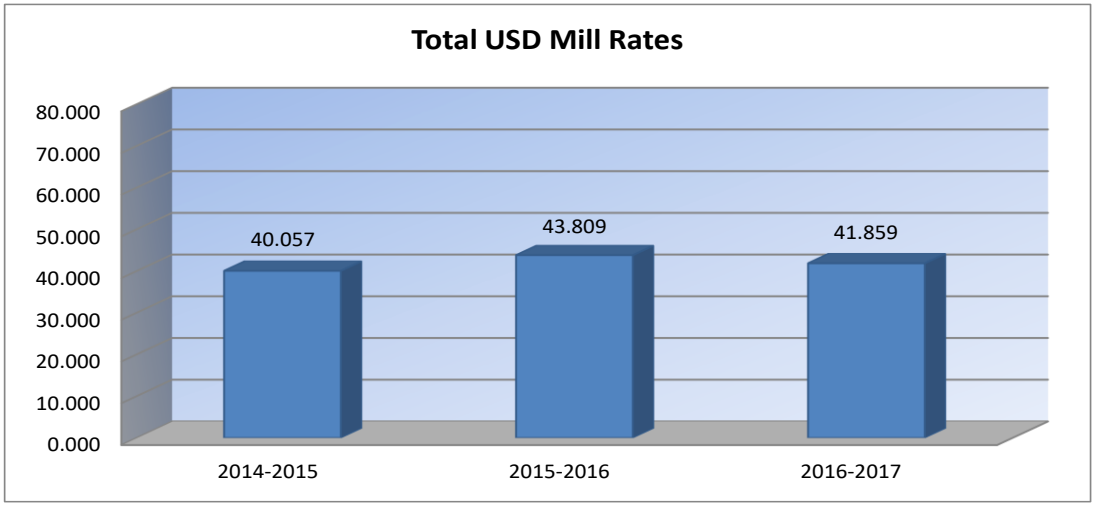


*FTE for state aid and budget authority purposes for the general fund.

USD# 493

Miscellaneous Information
Mill Rates by Fund

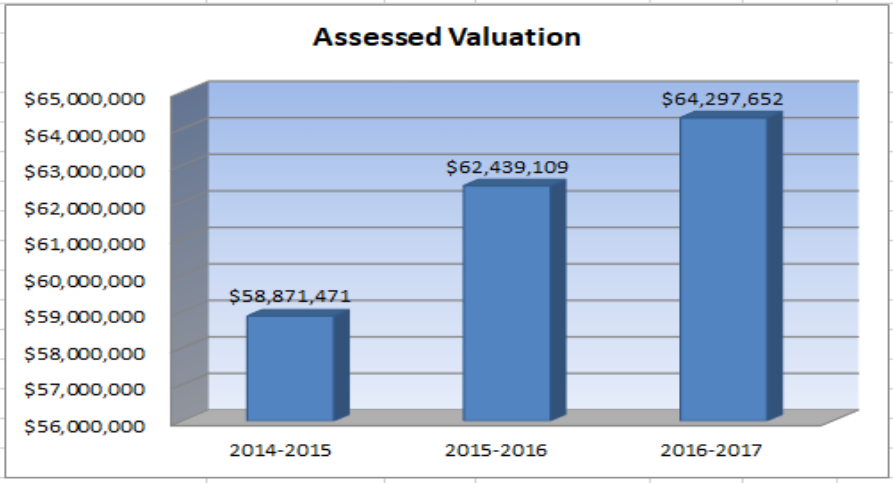
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	16.064	19.811	17.859
Adult Education	0.000	0.000	0.000
Capital Outlay	3.993	3.998	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**40.057**	**43.809**	**41.859**
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**

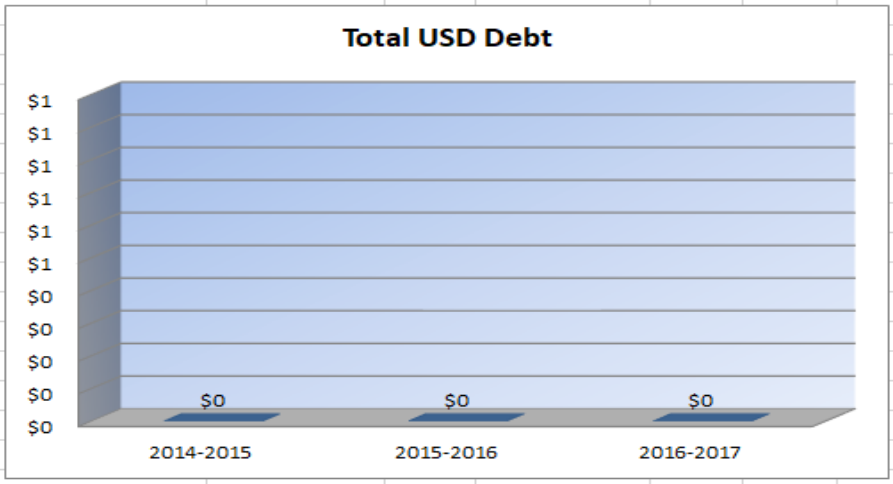


USD# 493

Other Information

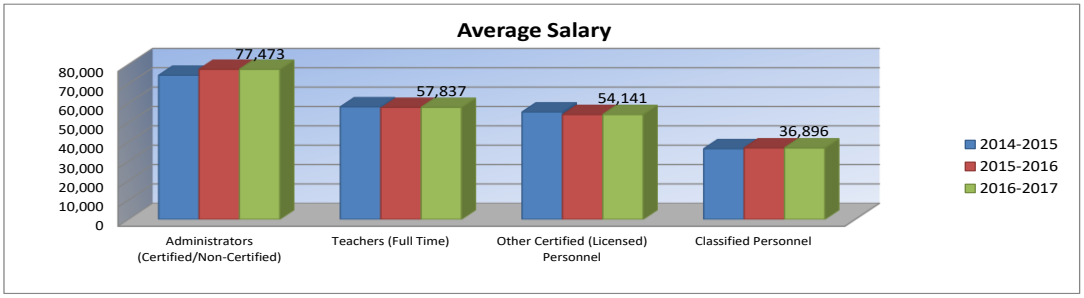
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$58,871,471	$62,439,109	$64,297,652
Bonded Indebtedness	0	0	0





USD# 493
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	12.0	893,182	74,432	11.6	898,689	77,473	11.6	898,689	77,473
Teachers (Full Time)	75.0	4,360,572	58,141	75.0	4,337,763	57,837	74.4	4,303,072	57,837
Other Certified (Licensed) Personnel	8.1	449,329	55,473	8.1	438,540	54,141	7.5	406,057	54,141
Classified Personnel	43.2	1,576,616	36,496	42.8	1,579,148	36,896	41.8	1,542,252	36,896
Substitutes/Temporary Help	XXXXX	124,992	XXXXXXXXX	XXXXX	117,235	XXXXXXXXX	XXXXX	120,000	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/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