PROFILE INFORMATION

2016-17

McPherson USD 418

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

www.ksde.org

MEMO

McPherson USD 418
Business Office

August 2016

McPherson USD 418 is privileged to present this budget document. The publication provides information regarding the financial status of the district. The document contains detailed information regarding the proposed 2016-17 budget. Also included is historical information regarding school finance in McPherson.

Preparation of this document requires the assistance of USD 418 staff members. Their work with the financial management is highly valued. They play an important role in helping provide the highest quality of education to our students and our community.

Questions regarding this document or other questions regarding financial matters may be directed to Board Members, the Superintendent of Schools, or the Director of Operations.

On behalf of the students and staff of USD 418, please accept our gratitude for the monetary support that you, our taxpayers and patrons, provide. Your support of our schools make McPherson USD 418 a great place for students!

Respectfully submitted,

Gordon Mohn
Board Clerk
Director of Operations

514 N. Main **McPherson, KS 67460** **620-241-9400**
Gordon Mohn, Board Clerk **gordon.mohn@mcpherson.com**

McPherson USD 418
History of School Finance

1992-1993 School Year: First year of the revised school finance law that attempted to equalize the cost of educating children in Kansas. A state rate mill rate was established for the general fund.

1992-1994 – 32 mills
1994-1997 – 35 mills
1997-1998 – 27 mills
1998-Present – 20 mills

1992-1993 School Year: State established a supplemental general fund through a local option budget (LOB). This optional budget permitted districts to increase their maximum general fund budget by 25%. See Figure 5 for the history the supplemental fund in USD 418.

1997-1998 School Years: USD 418 passed resolution to take the LOB to 25% in order to access New Facility Weighting funds to support the district building projects.

2000-2001 School Year: Motor vehicle tax was no longer included as revenue to the General Fund.

2001 Calendar Year: NCRA and McPherson County reached a settlement on the assessed valuation of the refinery. The assessed valuation was adjusted from $20,432,500 to $10,216,250. This portion of the settlement applied to calendar years 2001 and 2002. **2003-2010 Calendar Years**: The settlement between NCRA and McPherson County increased the assessed valuation of NCRA to $15,000,000.

2001-2002 School Year: Kansas Legislature passed a law that required special education state aid to be deposited into the district's general fund. This decision boosted the amount of the general fund total which is used in the calculation of the supplemental general fund. During this year this option was available to only single school districts running their own special education services and to sponsoring district special education cooperatives which includes USD 418. The general fund was increased by $2,347,447 that year and resulted in an increase of $567,752 to the supplemental general fund.

October 2002: Governor Graves decreased the base budget per pupil amount used to determine State Aid from $3,890 to $3,863. This decision resulted in a loss of $105,000 to the general fund and supplemental general from what was originally budgeted.

2002-2003 School Year: Kansas Legislature required all school districts to deposit special education state aid in their general fund. This action reduced the amount to USD 418 to $1,251,894. It also reduced the supplemental general fund by $281,319. Due to the significant drop in budget authority caused by this change the Legislature included a provision to grandfather sponsoring district cooperatives resulting in an additional $100,520 for one year to the supplemental general fund. While planning for the 2003-2004 School Year, the district was able to take advantage of the grandfather clause and receive an additional $54,449 by taking the LOB to 25%.

2003-2004 School Year: Governor Sebelius accelerated tax collection from June 2004 to May 2004. Therefore, tax revenues were distributed in June 2004 instead of July 2004. District Judge Terry Bullock ruled in the school finance court case, Monty, et al v. State of Kansas, et al on December 2, 2003. The preliminary interim order stated, "The Court hereby concludes, for all reasons stated, but entirely as a matter of fact, that the current school funding scheme stands in blatant violation of Article 6 of the Kansas Constitution and the equal protection clauses of both the Kansas and United States Constitutions..." The State Legislature made no changes in school finance formula during the 2004 Legislative Session.

2004-2005 School Year: The State Supreme Court is scheduled to hear the appeal of the school finance case in August. The proposed budget reflects a continued decline in student enrollment and the loss of "Special Education Grandfather for Sponsoring Districts Only" funds for the Supplemental General Fund. This budget year is the first year that Fund 51, KPERS Special Retirement Contribution Fund, is required to be included in the district budget and the Board of Education began to levy for the special assessments at Eisenhower Elementary School and McPherson High School.

2005-2006 School Year: The Kansas State Legislature was ordered by the Kansas Supreme Court to provide sufficient funding for a suitable education for the children in Kansas. After a special legislative was called by the Governor in June 2005 the Legislature passed a school finance plan that increased the base student aid per pupil $150 to $4,257, equalized the local option budget to 27 percent, placed a cap of 8 mills on the capital outlay mill rate and equalize one the same ratios as bond and interest state aid.

2006-2007 School Year: The Supreme Court ruled that the legislature substantially complied with the court's orders to correct flaws in the school finance act that were in place when two school districts filed suit challenging that act's adequacy and equity.

The court dismissed the appeal, but left for "another day" whether the current school finance act meets constitutional mandates to provide suitable and equitable funding for public education.

The court concluded that justices are "mindful of the fact that the funding of public education is extraordinarily complex, just as we are mindful of the realities of the legislative process. They concluded that the legislature's efforts in 2005 and 2006 SB 549 constituted substantial compliance with their prior orders, through which it will have provided by 2008-09 at least 755.6 million additional dollars to the education of our children. This amounted to increasing the BSAPP to $4316 FTE.

2007-2008 School Year: This is the second year of the Kansas Supreme court order to provide sufficient funding for a suitable education for the children in Kansas. This was reflected by an automatic $58 increase to the BSAPP for a total BSAPP of $4,374. Categorical Aid for SpEd increased from $23,000 to $26,000. McPherson USD 418 had expected to a decline of about .5 mills but due to a $10M tax abatement request from one of the local corporations, the collection percentages had to be adjusted to be able to collect the revenue needed to fund the budget. This caused the mill rate to increase by .8 mills.

2008-09 School Year: This is the third year of the Kansas Supreme court order to provide sufficient funding for a suitable education for the children in Kansas. This was reflected by an

increase of $59 increase to the BSAPP for a total of $4433. McPherson USD 418 had the assessed valuation for personal property drop ten million from a tax appeal of a local corporation and a four million increase in real estate valuation resulting in a net of six million decline in the overall assessed valuation. Consequently the mill rate for the supplemental general fund increased 2.724 mills. USD 418 also increased the mill rate for Capital Outlay 2 mills. The mill rate in Bond and Interest decreased. The overall increase in mill rate rose from 49.960 to 52.786 from the previous year.

2009-10 School Year: The BSAPP for 2008-09 school year began at $4433 per student and was reduced by $33 per student during the year. The BSAPP allocated for the 2009-10 school year was finalized at $4280, however on July 2nd, that amount was decreased an additional $62 per student due declining state revenue. This budget and cuts made at the end of the 2008-09 school year are based on the allotment of $4280 per student. The district assessed valuation dropped approximately six million dollars. The drop in assessed valuation led to an increase in state aid in the supplemental general fund which helped slightly reduce the overall mill rate for the district.

2010-11 School Year: The BSAPP for 2009-10 school year began at $4280 per students and was reduced by $162 per student early in the fiscal year. The BSAPP allocated for 2009-10 was finalized at $4012. The state will fund the BSAPP for the 2010-11 school year at $4012 per fte. The state passed a one cent increase in sales tax for additional revenue. The districts assessed valuation rose slightly. The mill rate for the Local Option Budget increased due to less state funding, but the district lowered the cash reserves in bond and interest to offset the increase. The mill levy for the USD 418 will remain the same for the 2010-11 school year.

2011-12 School Year: The BSAPP for 2010-11 school year began at $4,012 per students and was reduced by $75 per student during the fiscal year. The BSAPP allocated for 2010-11 was finalized at $3,937. The state will fund the BSAPP for the 2011-12 school year at $3,780 per fte., which is an additional reduction of $157 per fte from the cut in the 2010-11 BSAPP for a total decline of $232. The districts assessed valuation rose 2.5%. The mill rate for the Local Option Budget decreased slightly even though USD 418 will receive less state funding due to the increase in assessed valuation. The mill levy for the USD 418 will essentially remain the same for the 2011-12 school year with a minimal decrease of 0.019 mills.

2012-13 School Year: The state BSAPP for the 2011-12 school year was $3,780 per fte., which was a reduction of $157 per fte from the final 2010-11 allocation. The BSAPP for 2012-13 has been increased by $58 per fte and will be $3,838 per fte generating approximately $125,000 additional general fund dollars for the 2012-13 school year. The districts assessed valuation rose 3.7%. The mill levy for the 2012-13 school year will essentially remain the same with a minimal decrease of 0.023.

2013-14 School Year: The state BSAPP for the 2012-13 school year was $3,838 per fte., which was an increase of $53. The BSAPP for 2013-14 will be the same. The districts assessed valuation rose 5.8%. The district pass a 13.25 million dollars bond issue in the spring of 2013, however, the mill levy for the 2013-14 school year will decrease by 1 mill from 52.302 to 51.302. The previous bond issue has expired allowing the bond and interest mill rate as well as the overall mill rate to decrease.

2014-15 School Year: The state BSAPP for the 2013-14 school year was $3,838 per fte., which was the same as 2012-13. The BSAPP for 2014-15 will be $3852, up $14. The districts assessed valuation rose 3.6%. The district received additional state aid in Supplemental General fund and Capital Outlay from the ruling by the Supreme Court in 2013. The mill levy for the 2014-15 school year will decrease by 0.3 mills from 51.296 to 50.996.

2015-16 School Year: The 2015 Kansas legislature adopted a new block grant system for financing school districts. The system is designed to freeze most facets of school district funding for a two-year period, allowing the legislature two years to reconfigure the system for financing schools. For the 2015-16 school year, general fund spending in USD 418 will increase slightly ($146,183) due to additional funding provided by the opening of new classrooms at Washington Elementary and at McPherson High School. These two projects are a result of the bond issue approved by voters in the spring of 2013. The district's Local Option Budget will increase by $508,444 due to voter approval of a resolution allowing this fund to increase from 30% to 33% of the General Fund. The mill level for 2015-16 will decrease by approximately 0.5 mills from 51.00 to 50.49, resulting in the lowest mill levy since 2007-08.

2016-17 School Year: This school year marks the second year in the block grant funding system that was created by the 2015 Kansas Legislature. The district's General Fund Budget will decrease slightly, due to the loss of New Facilities Weighting for Roosevelt and Lincoln Elementary Schools. Funding for Local Option Budget will continue at the same level as 2015-16. For 2016-17, the assessed property value in the district increased by approximately $10,600,000 or 5.1%. This increase in assessed value allowed the district to reduce the total mill level for the fifth consecutive year. For 2016-17 the total mill levy will be down by 1.114 mills, with the total being 49.643 mills (please see the chart at the end of this document for a history of USD 418 mill levies).

Board Members

Jeff Johnson, President	241-8271	Anne Hassler Heidel	241-1001
Brad Berg, Vice President	755-2836	Kim Janzen	480-0049
Alan Burghart	755-4602	Chris Wiens	242-0436

Key Staff

Superintendent..... Mark Crawford
Director of Operations ..... Gordon Mohn
Director of Instruction..... Angie McDonald
Director of Special Education: ..... Melissa Strathman
Director of Facilities ..... Sheldon Anderson
Director of Food Service and Transporation..... Bill Froese
Director of Technology..... Russ Kahle
Business Office (Accounts Receivable) ..... Vicki Tresize
Business Office (Accounts Payable) .....Tracey Wedel
Business Office (Treasurer) ..... Jennifer Neff

The District's Accomplishments and Challenges

Accomplishments:

- McPherson USD 418 was recognized as one of the first two innovative school districts in the state of Kansas in 2014.
- ACT scores continue to be well above state and national averages. Scores have risen each year for the past five years.
- McPherson USD 418's dropout rate has declined over the past 20 years and now is consistently between 1.5% and 1.9% per year. This is well below the state and national average.
- McPherson High School continues to offer Advanced Placement courses with over 130 students taking one or more exams.
- McPherson Middle School offers a Pre-Advanced Placement curriculum, unique to the Kansas area.
- All schools in McPherson consistently score above state and national averages on standardized tests. Historically, McPherson has ranked as one of the top school districts in scores on the Kansas State Assessments.
- McPherson USD 418 during the 2009-10 school year began the Citizenship, Career, and College Ready initiative. The initiative is progressive and unique as there is no other program similar in the state of Kansas. The initiative has been recognized as a model for schools across the country to follow.

2016-17 Budget
General Information
USD #: 418

Introduction

McPherson USD 418 continues to be recognized as one of the leading school districts in Kansas and was recognized in 2013-14 as one of the first two innovative school districts in Kansas. The administrative, teaching, and classified employees of the district have many years of experience and dedication to the district. There are approximately 220 certified staff and 240 classified employees. More than fifty percent of the district teachers have earned a masters degree or higher.

The district operates one high school (9-12), an alternative high school, one middle school (6-8), four elementary schools (K-5), early education classrooms (ages 3-4) in each elementary school, and is also the sponsoring district for the McPherson County Special Education Cooperative. Enrollment in the McPherson schools is approximately 2300.

The four neighborhood elementary schools have an average regular education class size of 20 students per teacher. Each of the elementary schools provides a comprehensive program, including library services, art, vocal and instrumental music, and special education support services. The curriculum used in all schools in developed by the professional staff and implemented district wide.

The middle school offers a broad program of required academic and exploratory elective courses along with Pre-AP course offerings. The average middle school class size is 22 students. Extra-curricular and athletic activities are also provided for middle school students.

The high school offers a college preparatory program including several AP course offerings as well as vocational education and career planning services. Students entering high school are urged to develop a 5-year plan of academic and career exploration goals. The average class size at the high school is 22 students per classroom.

All of the district schools are fully accredited by the Kansas State Board of Education under the Quality Performance Accreditation system..

All of the district schools benefit from high levels of parent and community involvement. The elementary and middle schools have Parent Teacher Organizations that work closely with school administration and staff throughout the year to provide support financially and voluntarily. The high school has several advisory groups and booster clubs that support the vocational, fine arts, music, and athletic programs. A private foundation was established many years ago that provides enhanced financial support for projects and activities above those possible from the school budget.

The district continues its C^3 initiative of College, Career, and Citizenship readiness for students.

Challenges:

McPherson, USD 418 faces several challenges over the next several years (listed below). These challenges are associated primarily with the loss in funding per pupil and the difficulty to keep pace with the increases in fixed costs and the need to be able to provide competitive salaries for staff.

- **Recruitment and Retention of Staff:** As a result of the funding issues McPherson USD 418 is experiencing, it is becoming more difficult to maintain competitive salaries for staff. This continues to put a strain on the districts ability to recruit and retain the quality staff this district and community expects for its students.

- **Staff Salaries:** USD 418 salaries fall in the lower quartile when compared to other Kansas schools of similar size.

- **Budget Management:** The district continues to function in difficult economic times. The district will see a slight decrease in the general fund. The district was able to increase cash balances by approximately $650,000 for the 2016-17 school year. This increase provides security for future shortage that may occur due to the State of Kansas' precarious financial situation.

- ***Health Care Costs*** – the cost of health care continues to rise. The district continues to fund health insurance for its employees.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

   The budget is designed to best meet the needs of the various responsibilities of a school district. Every effort has been made to utilize resources to the optimum for the benefit of the students and patrons of McPherson USD 418. The goal is to support instruction at the highest level possible and that is demonstrated by an increase in expenditures for instruction.

2. Summary of General Fund Expenditures by Function

   Emphasis has been placed on instruction. Student & Instruction support continues to be an area of great emphasis of the General Fund budget. Salary increases are reflected in the budget as hiring and retaining the highest quality of people within the organization is a district goal.

3. Summary of Supplemental General Fund Expenditures by Function

   Some instructional materials come from this fund as well as support for At-Risk, Bilingual, Vocational, and Special Education Programs.

4. Summary of General and Supplemental General Fund Expenditures by Function

   The emphasis of the combined General and Supplemental General Funds expenditures is on instruction.

5. Summary of Special Education Fund by Function

   All funds transferred to the Special Education Cooperative pass through to the Special Education Fund.

6. Instruction Expenditures (1000)

   This area continues to be an emphasis of the district and placing more budget authority for instruction will continue to be a goal. This fund has seen an increase over the past few years including this year.

7. Student Support Expenditures (2100)

   This fund includes library and nursing expenses.

8. Instructional Support Expenditures (2200)

   This fund includes counseling and testing expenses.

9. General Administration Expenditures (2300)

The fund emphasizes Board of Education expenses, Superintendent's office and business office expenses.

10. School Administration Expenditures (2400)

This fund includes all building administrative expenses.

11. Operations and Maintenance Expenditures (2600)

Operations and maintenance expenses in line 2600 continue to be budgeted from the Supplemental General and Capital Outlay Funds.

12. Transportation Expenditures (2700)

Transportation Expenditures in line 2700 are budgeted in the general fund.

13. Capital Improvements (4000)

The district shifted focus from large capital outlay projects to maintenance of existing facilities along with maintaining annual costs with the passing of the bond issue. The district will also utilize capital outlay for maintenance and custodial salaries for upkeep of existing buildings.

14. Debt Services (5100)

McPherson passed a 13.25 million dollar bond issue in the spring of 2013 increasing the district overall debt, however was able to actually reduce the bond and interest mill levi to do so with the existing bonds retiring.

15. Reserve Funds Unencumbered Cash Balance

The district's overall cash balances have declined over the past two years as the district has planned to spend them down.

16. Other Information – Enrollment Information

Enrollment is the district has been steady over the past several years, with the exception of a decline during the 2013-14 school year.

17. Miscellaneous Information Mill Rates by Fund

The overall mill rate decreased by 1.114 mills for the 2016-17. The assessed valuation increased approximately by approximately 5%.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

http://svapp15586.ksde.org/k12/k12.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

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

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

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	22,194,603	63%	21,994,361	63%	-1%	24,158,181	61%	10%
Student Support Services	3,709,981	10%	3,682,397	11%	-1%	4,167,104	11%	13%
Instructional Support Services	950,527	3%	899,512	3%	-5%	947,735	2%	5%
Administration & Support	2,869,379	8%	2,766,892	8%	-4%	2,846,595	7%	3%
Operations & Maintenance	2,370,905	7%	2,643,257	8%	11%	3,143,188	8%	19%
Transportation	534,673	2%	510,943	1%	-4%	526,156	1%	3%
Food Services	1,234,314	3%	1,183,596	3%	-4%	1,343,138	3%	13%
Capital Improvements	539,774	2%	297,116	1%	-45%	1,233,742	3%	315%
Debt Services	932,054	3%	968,113	3%	4%	965,212	2%	0%
Other Costs	17,641	0%	15,799	0%	-10%	18,035	0%	14%
Total Expenditures*	35,353,851	100%	34,961,986	100%	-1%	39,349,086	100%	13%
Amount per Pupil	$15,494		$15,225		-2%	$16,874		11%
Current Expenditures**	32,528,803	100%	32,272,848	100%	-1%	35,423,874	100%	10%
Amount per Pupil	$14,256		$14,054		-1%	$15,190		8%

Percent of Expenditures

Instruction*** (Total Expenditures)	21,656,796	61%	21,412,985	61%	0%	23,408,181	59%	-2%
Instruction*** (Current Expenditures)	21,656,796	67%	21,412,985	66%	-1%	23,408,181	66%	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, 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.*

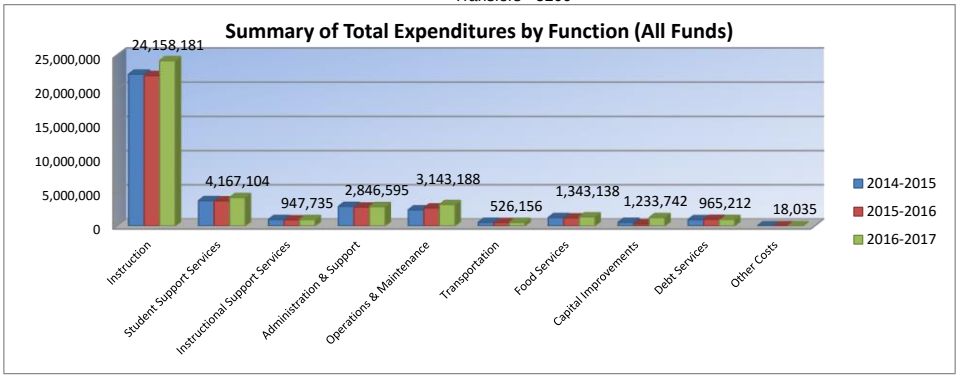
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

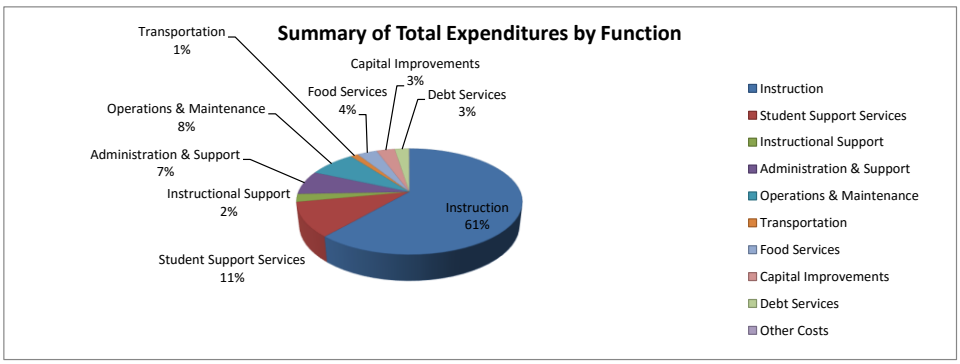
**** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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

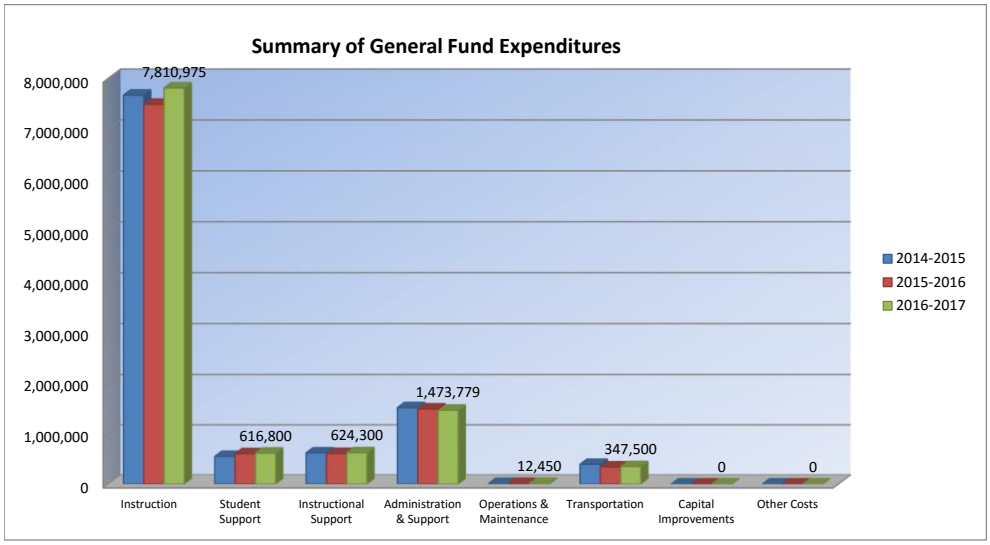


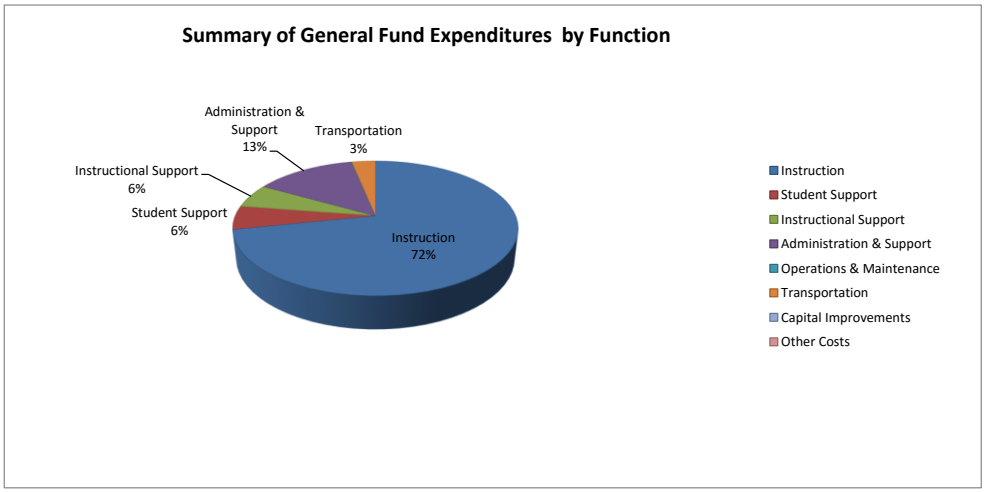


Summary of General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	7,668,989	71%	7,488,372	71%	-2%	7,810,975	72%	4%
Student Support	551,246	5%	605,302	6%	10%	616,800	6%	2%
Instructional Support	621,488	6%	610,081	6%	-2%	624,300	6%	2%
Administration & Support	1,524,570	14%	1,498,069	14%	-2%	1,473,779	14%	-2%
Operations & Maintenance	10,897	0%	12,507	0%	15%	12,450	0%	0%
Transportation	392,747	4%	341,496	3%	-13%	347,500	3%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	10,769,937	100%	10,555,827	100%	-2%	10,885,804	100%	3%
Amount per Pupil	$4,720		$4,597		-3%	$4,668		2%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

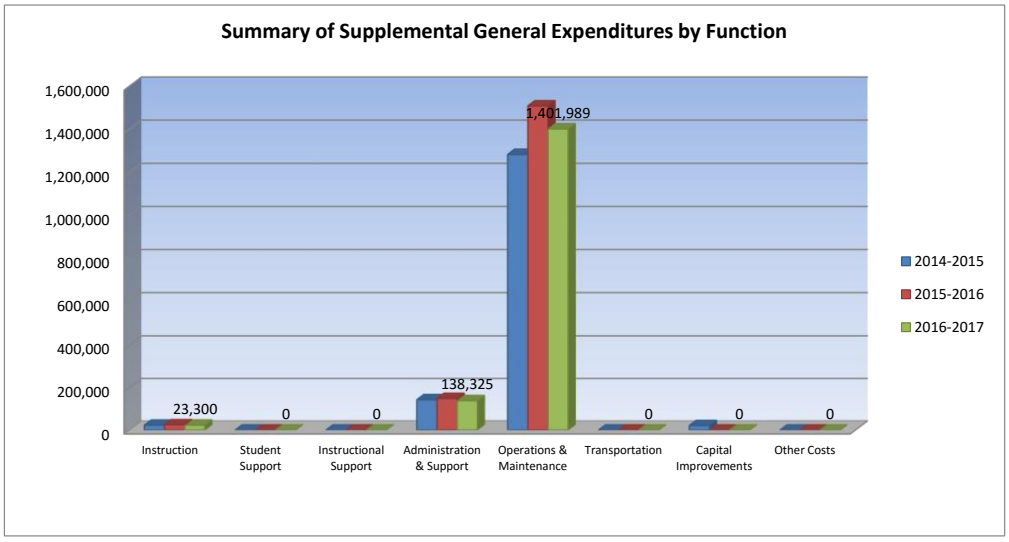


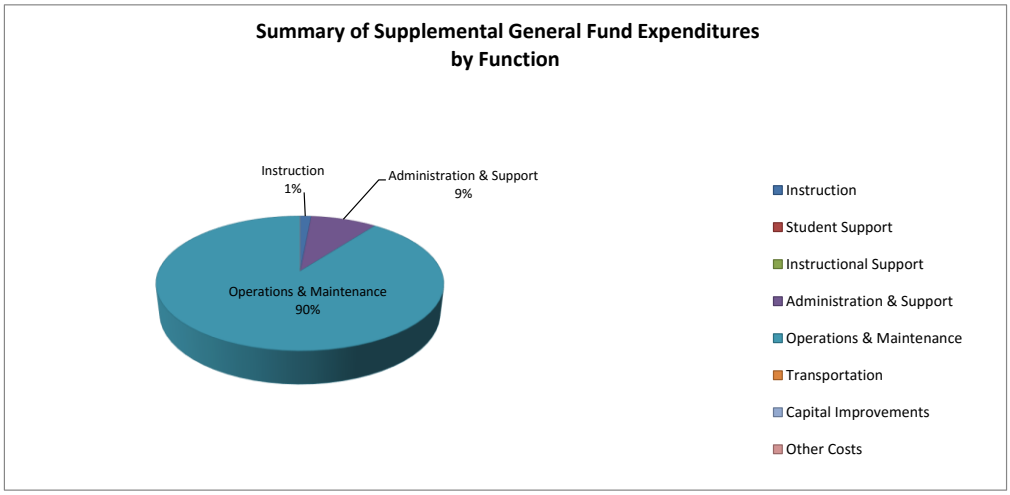


Summary of Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	23,072	2%	25,020	1%	8%	23,300	1%	-7%
Student Support	0	0%	0	0%	0%	0	0%	0%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	142,969	10%	148,888	9%	4%	138,325	9%	-7%
Operations & Maintenance	1,283,658	87%	1,508,570	90%	18%	1,401,989	90%	-7%
Transportation	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	21,240	1%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,470,939	100%	1,682,478	100%	14%	1,563,614	100%	-7%
Amount per Pupil	$645		$733		14%	$671		-8%

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



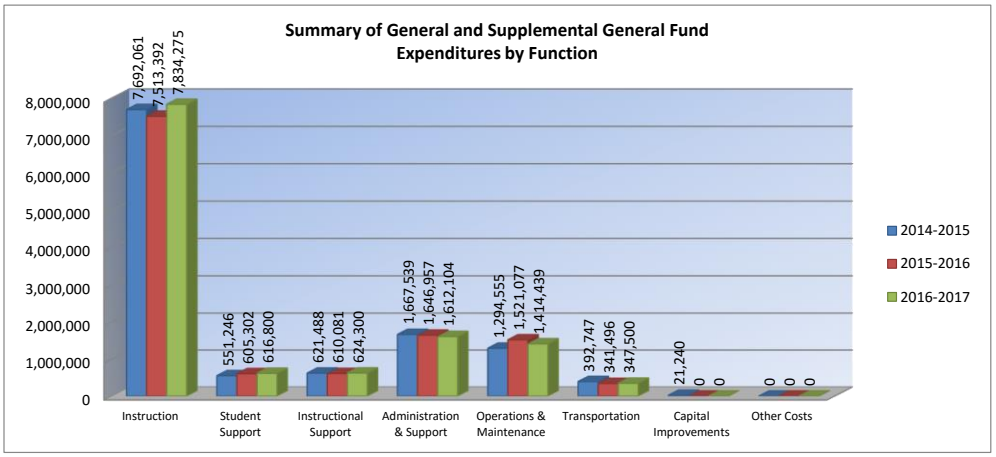


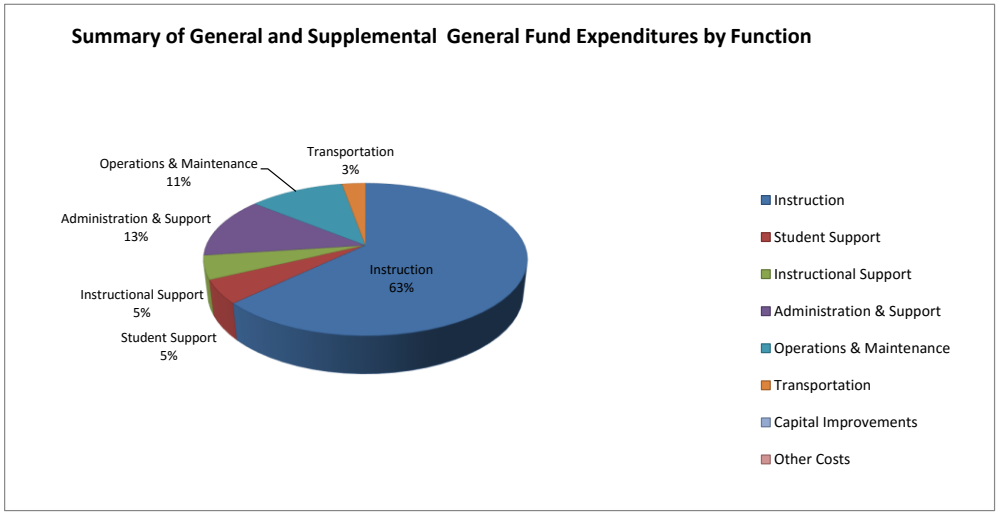
USD# 418

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	7,692,061	63%	7,513,392	61%	-2%	7,834,275	63%	4%
Student Support	551,246	5%	605,302	5%	10%	616,800	5%	2%
Instructional Support	621,488	5%	610,081	5%	-2%	624,300	5%	2%
Administration & Support	1,667,539	14%	1,646,957	13%	-1%	1,612,104	13%	-2%
Operations & Maintenance	1,294,555	11%	1,521,077	12%	17%	1,414,439	11%	-7%
Transportation	392,747	3%	341,496	3%	-13%	347,500	3%	2%
Capital Improvements	21,240	0%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	12,240,876	100%	12,238,305	100%	0%	12,449,418	100%	2%
Amount per Pupil	$5,365		$5,329		-1%	$5,339		0%

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.

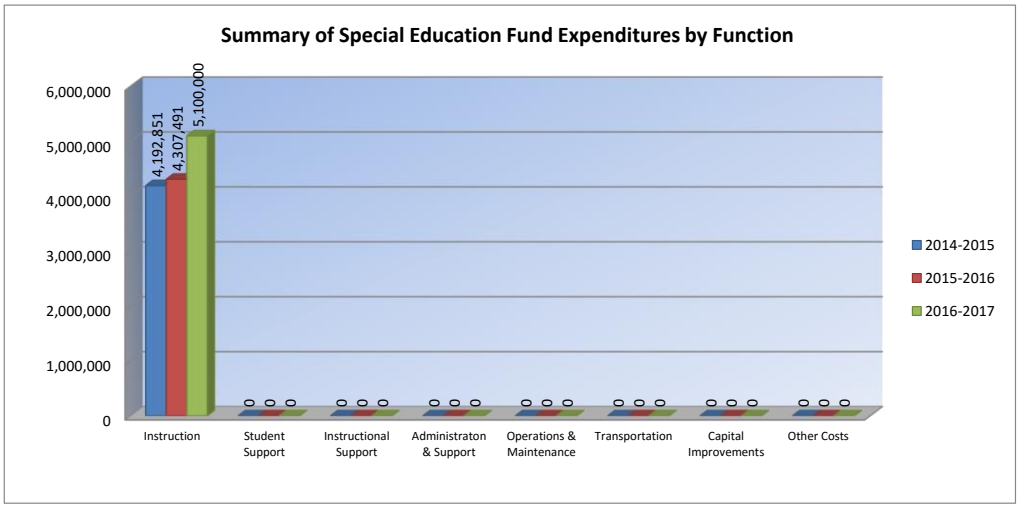


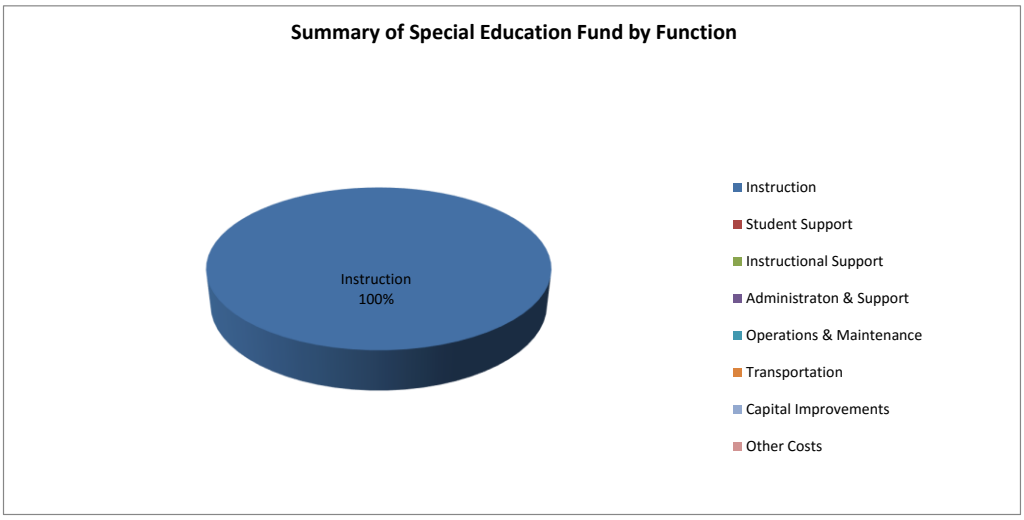


Summary of Special Education Fund by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	4,192,851	100%	4,307,491	100%	3%	5,100,000	100%	18%
Student Support	0	0%	0	0%	0%	0	0%	0%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administraton & Support	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Transportation	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,192,851	100%	4,307,491	100%	3%	5,100,000	100%	18%
Amount per Pupil	$1,838		$1,876		2%	$2,187		17%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

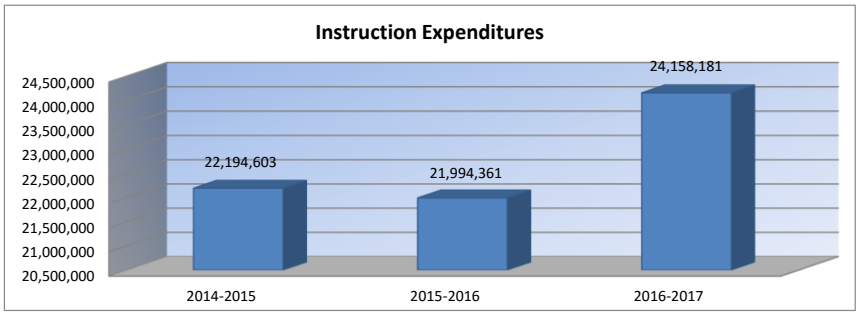


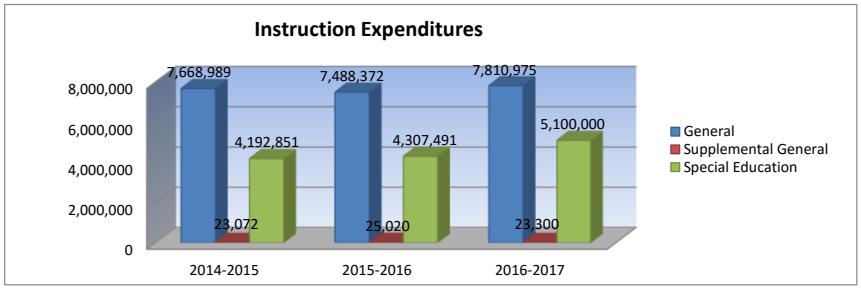


USD# 418

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	7,668,989		7,488,372	-2%		7,810,975	4%
Federal Funds	754,772		783,527	4%		785,550	0%
Supplemental General	23,072		25,020	8%		23,300	-7%
At Risk (4yr Old)	0		47,221	0%		60,000	27%
At Risk (K-12)	964,484		848,345	-12%		1,040,000	23%
Bilingual Education	60,426		48,126	-20%		75,000	56%
Virtual Education	0		0	0%		0	0%
Capital Outlay	537,807		581,376	8%		750,000	29%
Driver Education	0		0	0%		0	0%
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	4,192,851		4,307,491	3%		5,100,000	18%
Cost of Living	0		0	0%		0	0%
Vocational Education	415,381		456,480	10%		550,000	20%
Gifts/Grants	119,195		76,485	-36%		438,009	473%
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	1,141,808		960,460	-16%		1,363,247	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	146,105		169,314	16%			
Activity Fund	160,268		235,356	47%			
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	16,185,158		16,027,573	-1%		17,996,081	12%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	7,093		6,979	-2%		7,717	11%
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	6,009,445		5,966,788	-1%		6,162,100	3%
TOTAL	22,194,603		21,994,361	-1%		24,158,181	10%





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

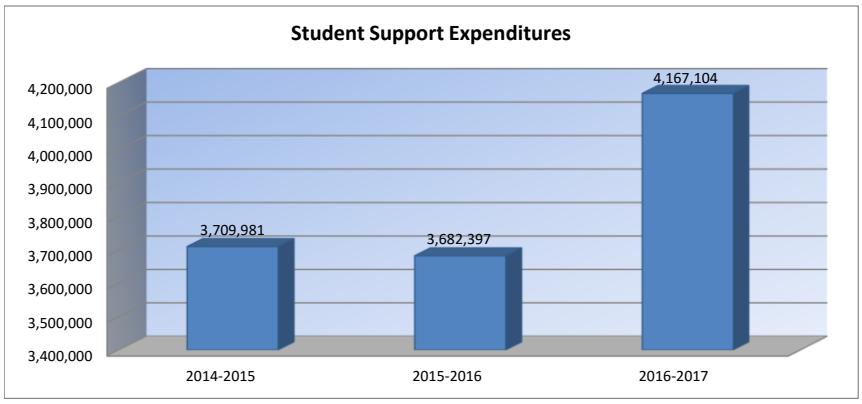
Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

* 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# 418

Student Support Expenditures (2100)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	551,246		605,302	10%		616,800	2%
Federal Funds	1,638		15,638	855%		15,750	1%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	188,219		96,012	-49%		213,500	122%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	11,785		0	-100%		20,000	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	80,535		67,744	-16%		96,154	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	833,423		784,696	-6%		962,204	23%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	365		342	-6%		413	21%
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	2,876,558		2,897,701	1%		3,204,900	11%
TOTAL	3,709,981		3,682,397	-1%		4,167,104	13%



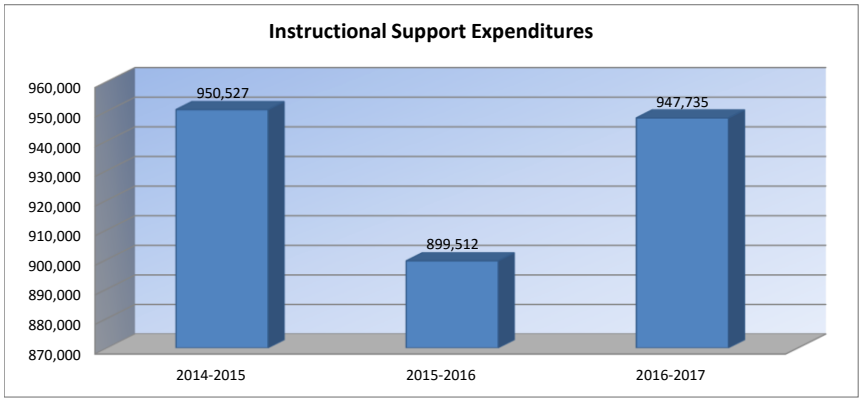
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Instructional Support Expenditures (2200)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	621,488		610,081	-2%		624,300	2%
Federal Funds	99,834		103,269	3%		103,575	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	15,600		12,481	-20%		20,000	60%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	66,217		55,701	-16%		79,060	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	803,139		781,532	-3%		826,935	6%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	352		340	-3%		355	4%
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	147,388		117,980	-20%		120,800	2%
TOTAL	950,527		899,512	-5%		947,735	5%



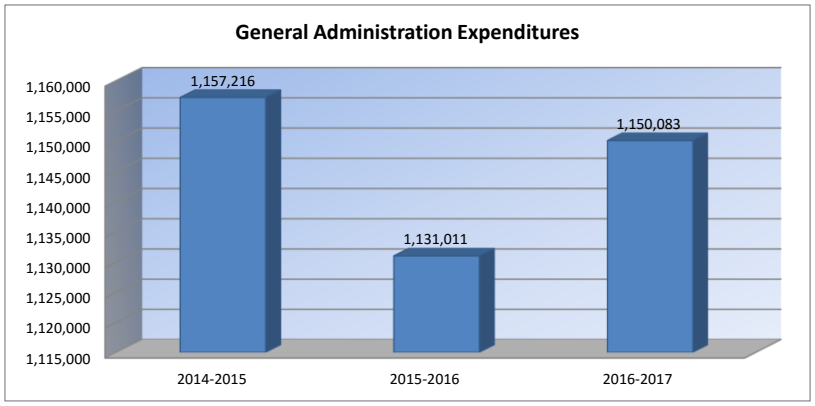
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	487,745		377,260	-23%		379,575	1%
Federal Funds	271,031		295,937	9%		298,600	1%
Supplemental General	32,633		43,144	32%		40,100	-7%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	198		5,881	2870%		5,000	-15%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	2,749		34,541	1156%		4,000	-88%
Special Liability Expense	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	116,328		97,852	-16%		138,888	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	910,684		854,615	-6%		866,163	1%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	399		372	-7%		371	0%
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	246,532		276,396	0%		283,920	3%
TOTAL	1,157,216		1,131,011	-2%		1,150,083	2%



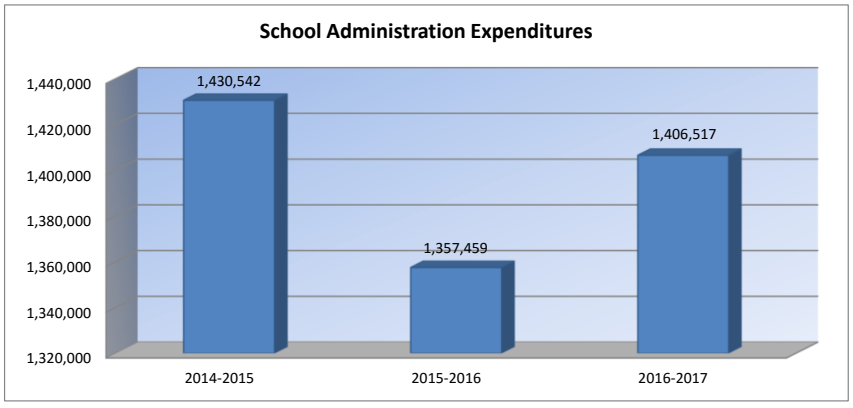
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	1,036,825		1,120,229	8%		1,094,204	-2%
Federal Funds	24,845		25,372	2%		25,575	1%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	74,881		76,669	2%		96,500	26%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	139,727		3,531	-97%		10,000	183%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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	136,014		114,412	-16%		162,393	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	1,412,292		1,340,213	-5%		1,388,672	4%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	619		584	-6%		595	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	18,250		17,246	-6%		17,845	3%
TOTAL	1,430,542		1,357,459	-5%		1,406,517	4%



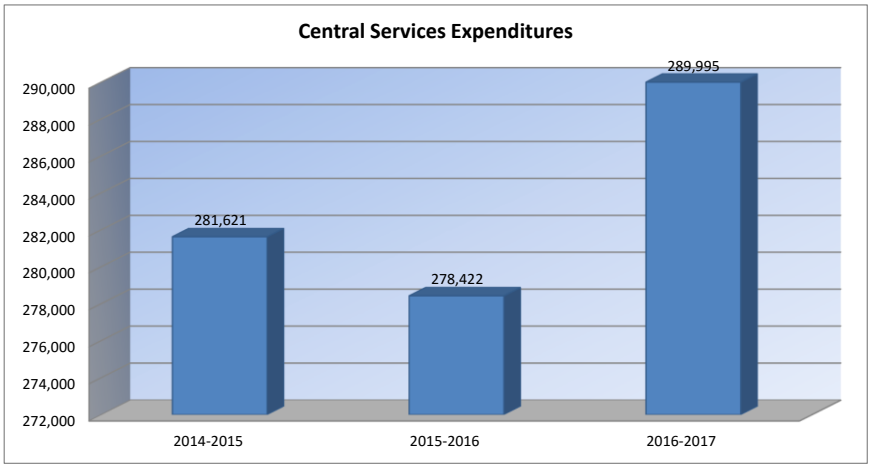
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Central Services Expenditures (2500)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	0		580	0%		0	-100%
Federal Funds	111,575		116,479	4%		116,900	0%
Supplemental General	110,336		105,744	-4%		98,225	-7%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	3,979		0	-100%		10,000	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	19,686		16,560	-16%		23,505	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	245,576		239,363	-3%		248,630	4%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	108		104	-3%		107	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	36,045		39,059	8%		41,365	6%
TOTAL	281,621		278,422	-1%		289,995	4%



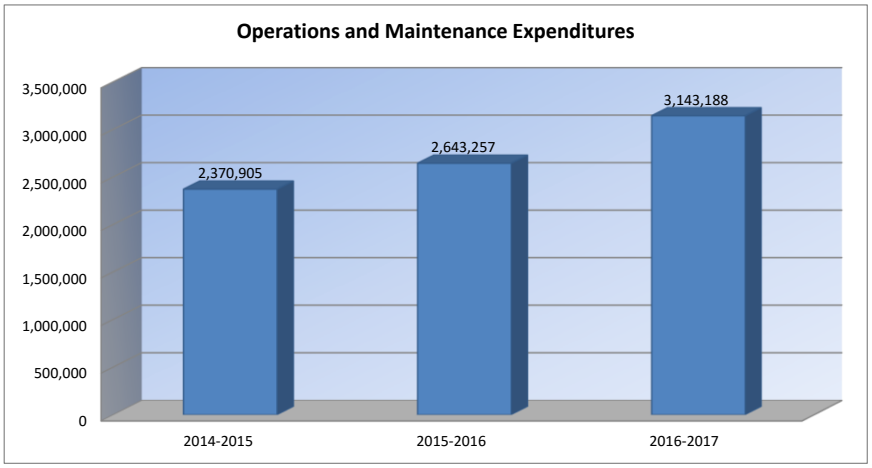
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	10,897		12,507	15%		12,450	0%
Federal Funds	75,718		51,930	-31%		52,500	1%
Supplemental General	1,283,658		1,508,570	18%		1,401,989	-7%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	772,771		872,106	13%		908,000	4%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		509,420	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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	171,812		144,521	-16%		205,129	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	2,314,856		2,589,634	12%		3,089,488	19%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	1,014		1,128	11%		1,325	17%
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	56,049		53,623	-4%		53,700	0%
TOTAL	2,370,905		2,643,257	11%		3,143,188	19%



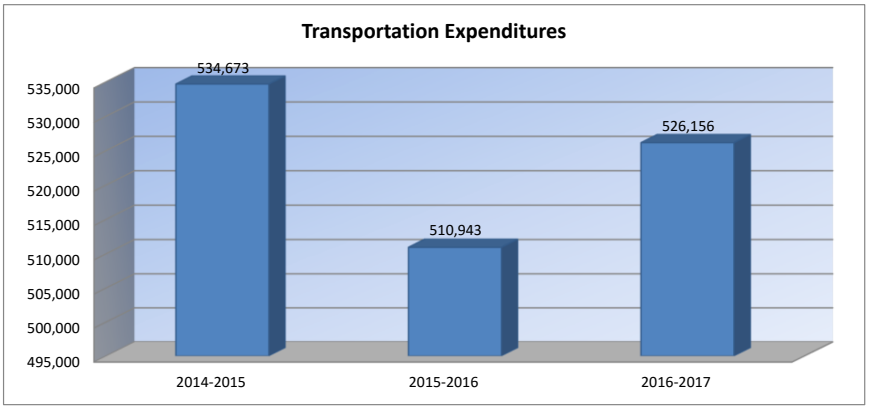
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transportation Expenditures (2700)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	392,747		341,496	-13%		347,500	2%
Federal Funds	8,625		2,514	-71%		2,550	1%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		20,821	0%		25,000	20%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	1,789		1,505	-16%		2,136	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	403,161		366,336	-9%		377,186	3%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	177		160	-10%		162	1%
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	131,512		144,607	10%		148,970	3%
TOTAL	534,673		510,943	-4%		526,156	3%



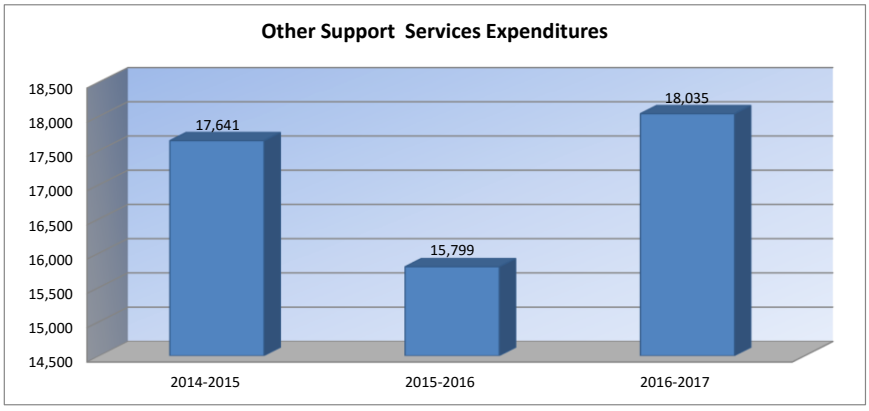
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Other Support Services Expenditures (2900)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	5,939		7,901	33%		10,000	27%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	5,939		7,901	33%		10,000	27%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	3		3	32%		4	25%
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	11,702		7,898	-33%		8,035	2%
TOTAL	17,641		15,799	-10%		18,035	14%



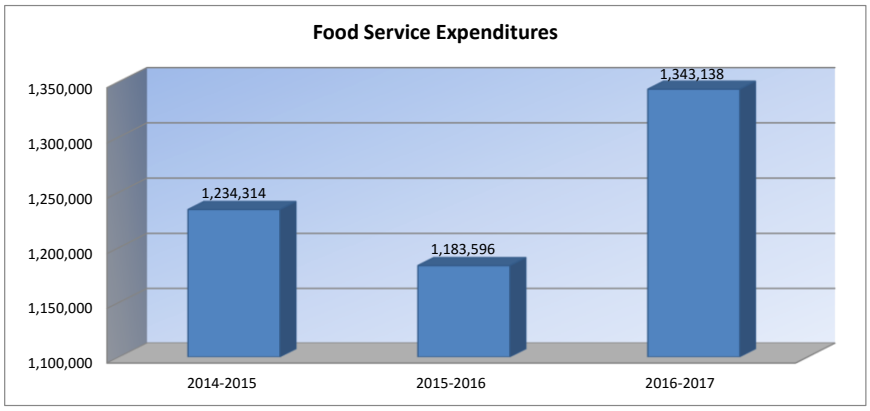
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Food Services Expenditures (3100)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	91,404		45,787	-50%		46,900	2%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,087,431		1,091,141	0%		1,230,000	13%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	55,479		46,668	-16%		66,238	42%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	1,234,314		1,183,596	-4%		1,343,138	13%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	541		515	-5%		576	12%
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	1,234,314		1,183,596	-4%		1,343,138	13%



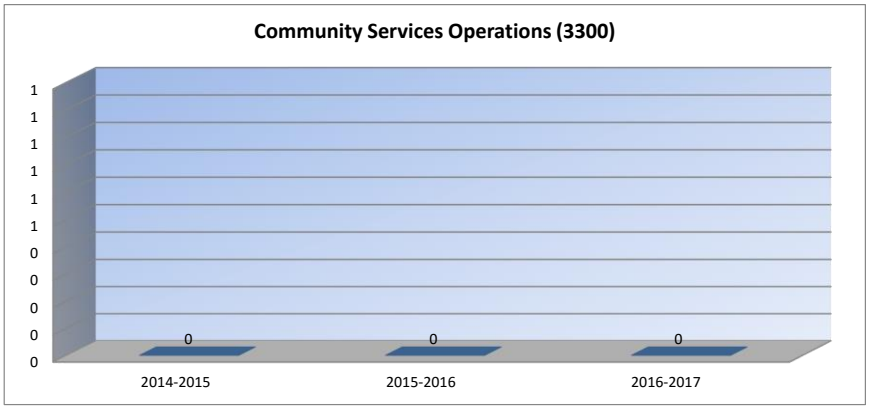
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Community Services Operations (3300)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	0		0	0%		0	0%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	0		0	0%		0	0%
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	0		0	0%		0	0%



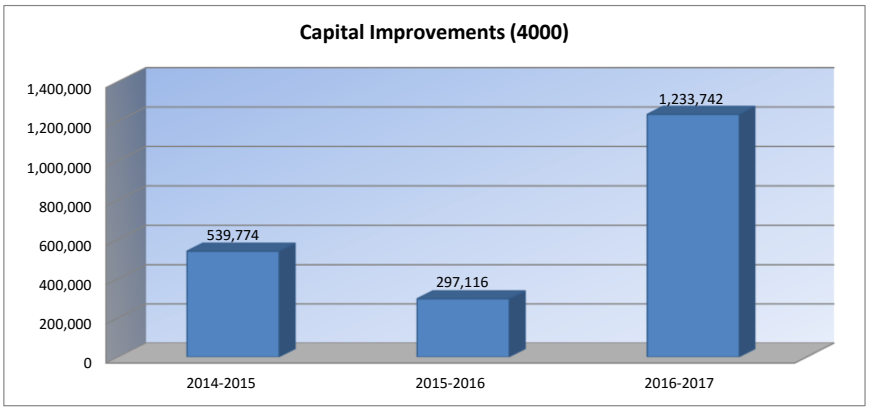
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	91,807		59,806	-35%		1,742	-97%
Supplemental General	21,240		0	-100%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	426,727		237,310	-44%		1,232,000	419%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
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	539,774		297,116	-45%		1,233,742	315%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	237		129	-45%		529	309%
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	539,774		297,116	-45%		1,233,742	315%



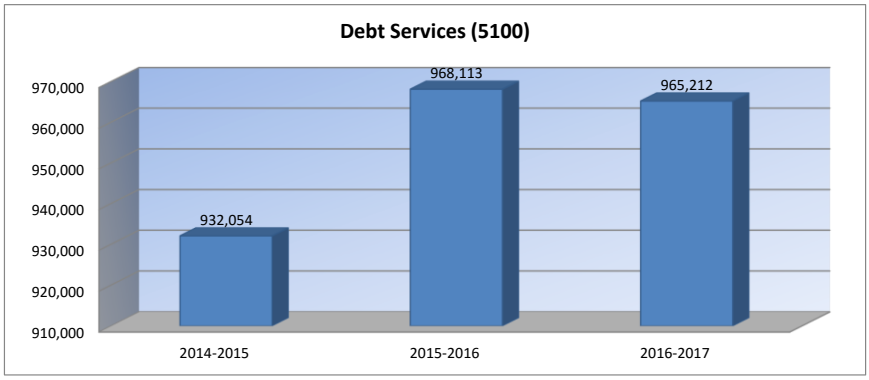
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Debt Services Expenditures (5100)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	0		0	0%			
Bond and Interest #1	932,054		968,113	4%		965,212	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	932,054		968,113	4%		965,212	0%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	408		422	3%		414	-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	932,054		968,113	4%		965,212	0%



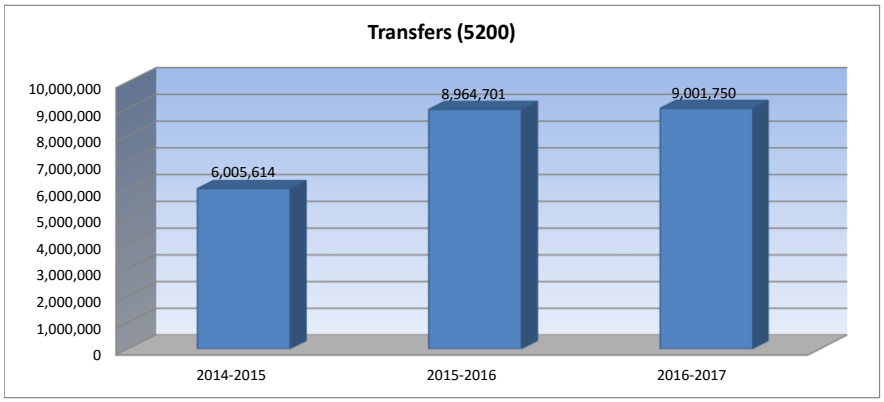
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	2,795,086		5,618,565	101%		5,536,750	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	3,100,528		3,346,136	8%		3,465,000	4%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	110,000		0	-100%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	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%		0	0%
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%		0	0%
Text Book & Student Material	0		0	0%		0	0%
Activity Fund	0		0	0%		0	0%
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	6,005,614		8,964,701	49%		9,001,750	0%
Enrollment (FTE)*	2,281.8		2,296.4	1%		2,332.0	2%
Amount per Pupil	2,632		3,904	48%		3,860	-1%
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	6,005,614		8,964,701	49%		9,001,750	0%



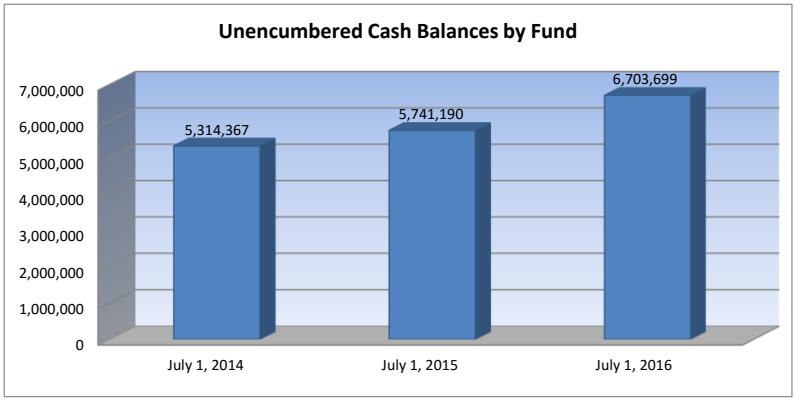
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2014	July 1, 2015	July 1, 2016
General	1	1	1
Federal Funds	0	0	-157,588
Supplemental General	744,820	420,289	233,639
At Risk (4yr Old)	0	0	0
At Risk (K-12)	0	0	0
Bilingual Education	0	0	0
Virtual Education	0	0	0
Capital Outlay	1,098,430	965,547	1,025,693
Driver Training	0	0	0
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	29,374	96,283	140,535
Professional Development	125,600	0	0
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	133,688	239,303	867,519
Cost of Living	0	0	0
Vocational Education	0	0	0
Gifts/Grants	132,545	198,646	242,009
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	0
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	509,995	509,995	509,995
Text Book & Student Material	128,465	124,989	132,383
Activity Fund	132,059	150,362	150,269
Bond and Interest #1	1,532,994	2,387,015	2,884,124
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	4,567,971	5,092,430	6,028,579
Enrollment (FTE)*	2,281.8	2,296.4	2,332.0
Amount per Pupil	2,002	2,218	2,585
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	746,396	648,760	675,120
TOTAL	5,314,367	5,741,190	6,703,699



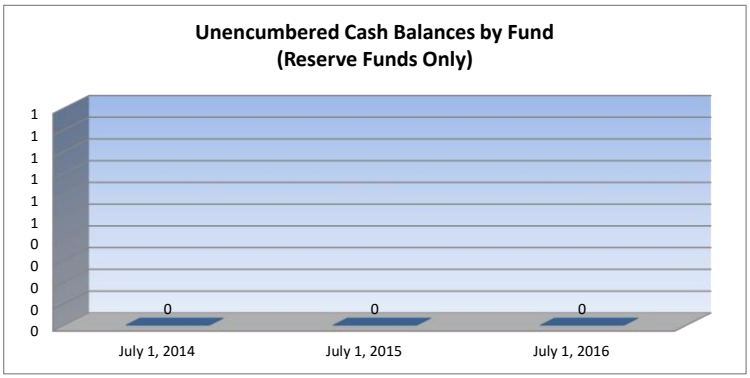
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2014	July 1, 2015	July 1, 2016
Special Reserve	0	0	0
TOTAL OTHER	0	0	0
Amount per Pupil	$0	$0	$0

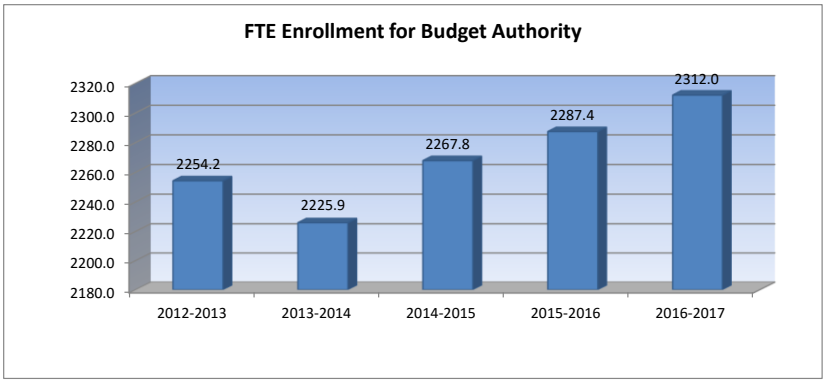


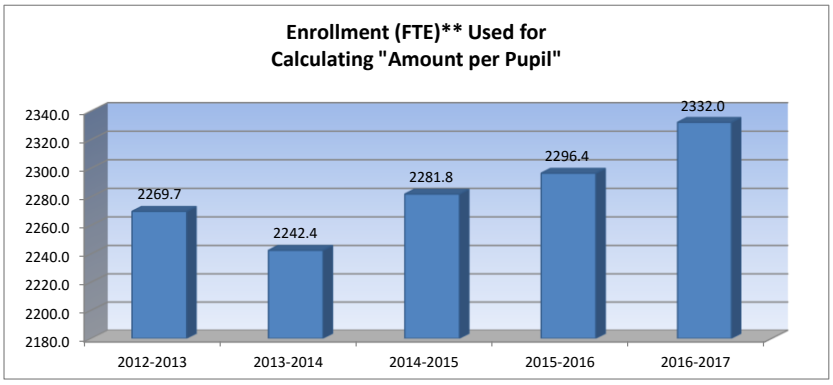
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

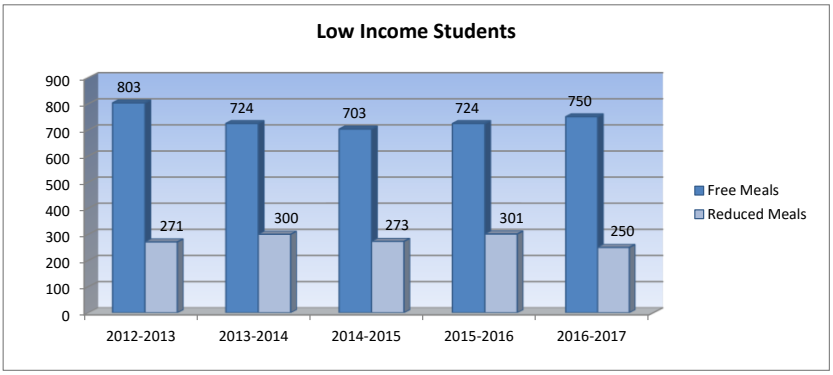
USD# 418

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)*	2,254.2	2,225.9	-1%	2,267.8	2%	2,287.4	1%	2,312.0	1%
Enrollment (FTE)**	2,269.7	2,242.4	-1%	2,281.8	2%	2,296.4	1%	2,332.0	2%
Number of Students - Free Meals	803	724	-10%	703	-3%	724	3%	750	4%
Number of Students - Reduced Meals	271	300	11%	273	-9%	301	10%	250	-17%





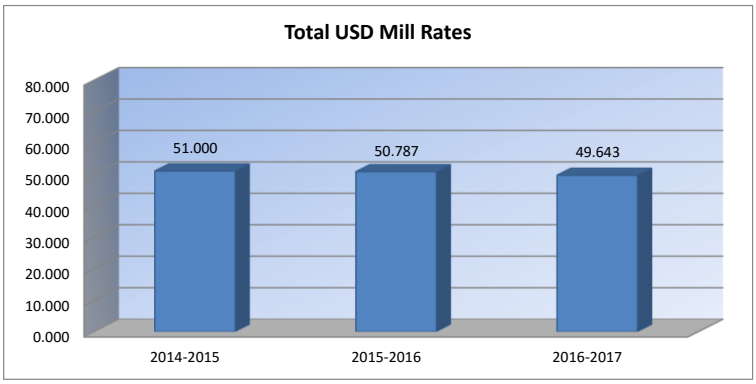


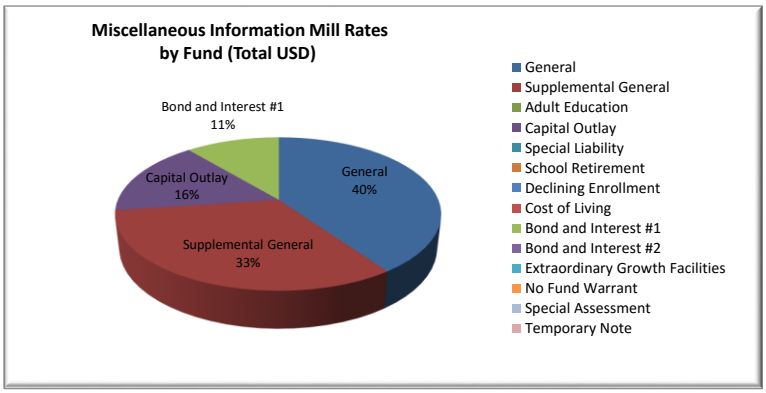
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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.

Miscellaneous Information
Mill Rates by Fund

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	14.445	16.733	16.150
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	8.462	6.054	5.493
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.093	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**51.000**	**50.787**	**49.643**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	6.000	6.000	6.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**6.000**	**6.000**	**6.000**

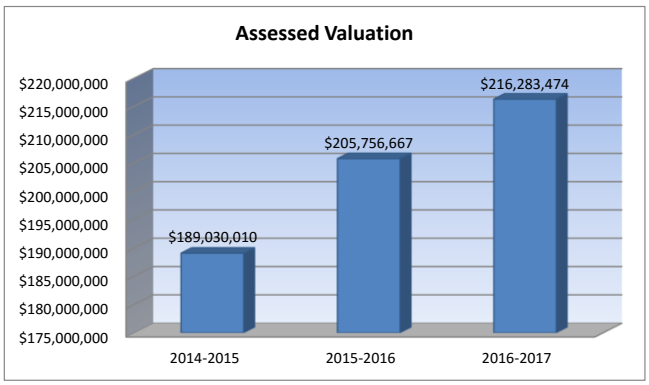


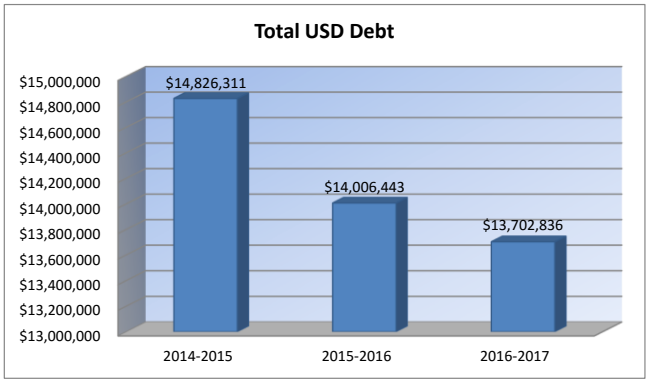


USD# 418

Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$189,030,010	$205,756,667	$216,283,474
Total USD Debt	$14,826,311	$14,006,443	$13,702,836





USD 418

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	Local Transfers	Local Other	Estimated July 1, 2017 Cash Balance
General	16,422,554	1	16,257,553	0	0	0	165,000	0
Supplemental General	5,028,614	233,639	1,268,719			0	3,526,256	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	70,000	0		0	xxxxxxxxxxx	70,000	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	1,350,000	0		0	xxxxxxxxxxx	1,350,000	0	0
Bilingual Education	75,000	0		0	xxxxxxxxxxx	75,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	2,960,000	1,025,693		0	0	0	1,795,930	17,347
Driver Training	0	0	0	0	xxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	1,739,420	140,535	15,600	702,385	0	0	880,900	0
Professional Development	20,000	0		0	xxxxxxxxxxx	20,000	0	0
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	5,100,000	867,519	0	0	xxxxxxxxxxx	5,100,000	0	867,519
Vocational Education	550,000	0	0	0	xxxxxxxxxxx	250,000	300,000	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	442,009	242,009					200,000	0
Textbook & Student Materials Revolving		132,383						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	2,136,750	0				2,136,750		XXXXXXXX
Contingency Reserve		509,995						XXXXXXXX
Activity Funds		150,269						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	965,212	2,884,124	86,869	0	0		1,280,045	3,285,826
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			xxxxxxxxxxx		0	0
Coop Special Education	10,041,635	675,120	0	1,350,000	0		8,317,404	300,889
Federal Funds	1,449,642	-157,588	xxxxxxxxxxx	1,607,230	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	48,350,836	6,703,699	17,628,741	3,659,615	0	9,001,750	16,465,535	4,471,581
Less Transfers	9,001,750							
TOTAL Budget Expenditures	$39,349,086							

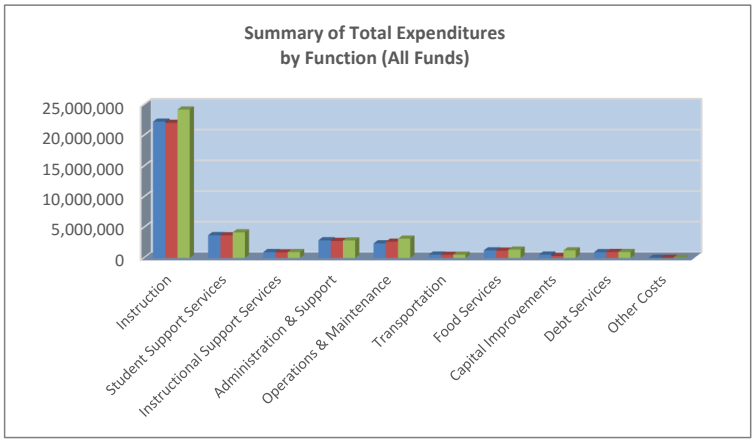
Sources of Revenue - - State, Federal, Local

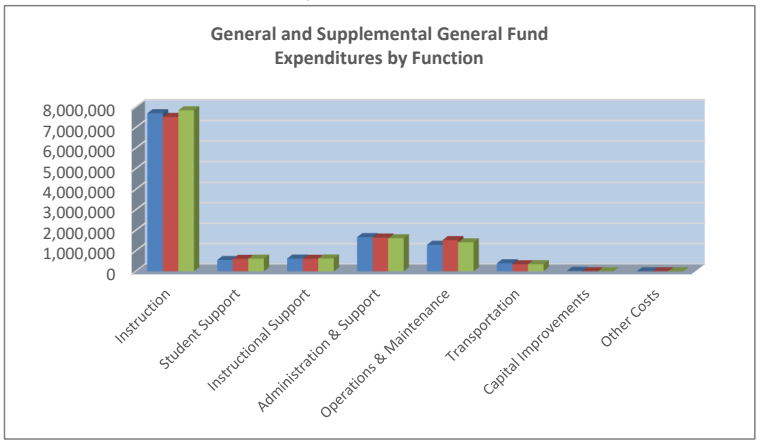
	2014-2015	2015-2016	2016-2017
State Revenues	16,691,735	16,291,691	17,628,741
Federal Revenues	3,423,308	3,241,639	3,659,615
Local Revenues*	15,778,029	16,391,165	16,465,535
Total Revenues	35,893,072	35,924,495	37,753,891
Revenues Per Pupil	15,730	15,644	16,189

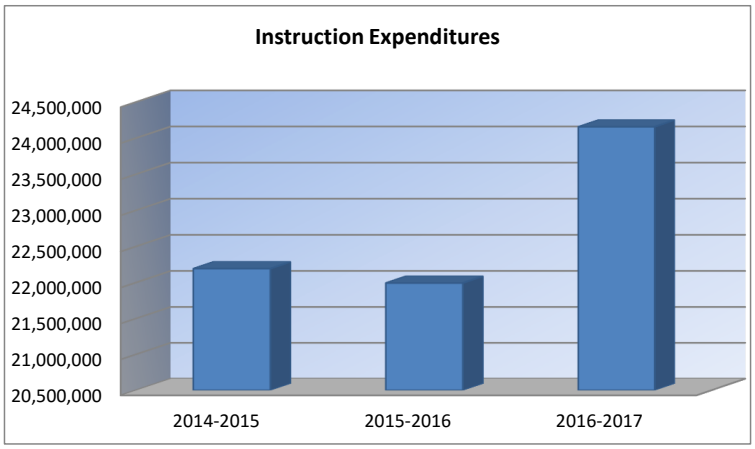
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

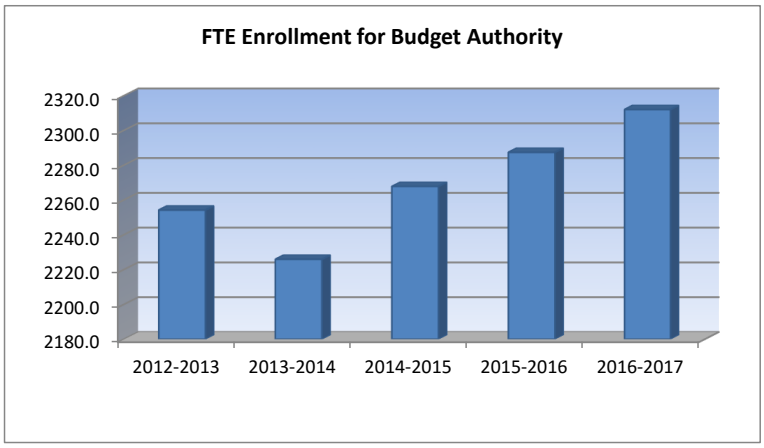
*Excludes "Transfers" to avoid duplication of revenue.

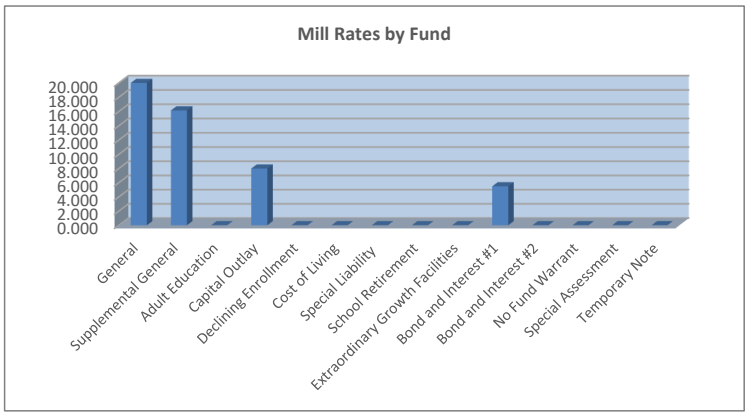
USD 418 - McPherson - Summary

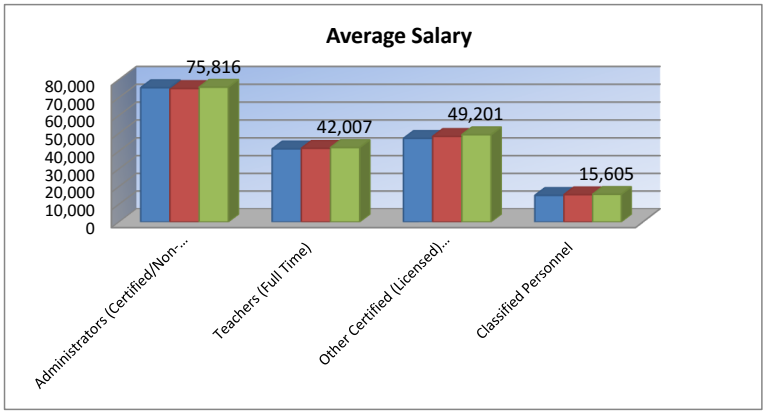


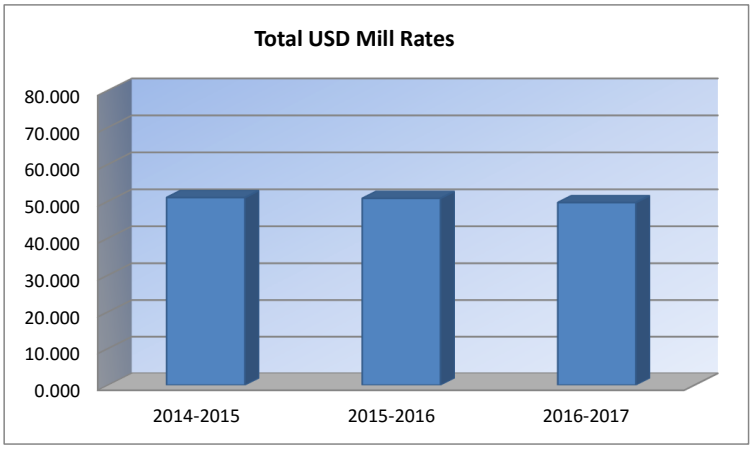


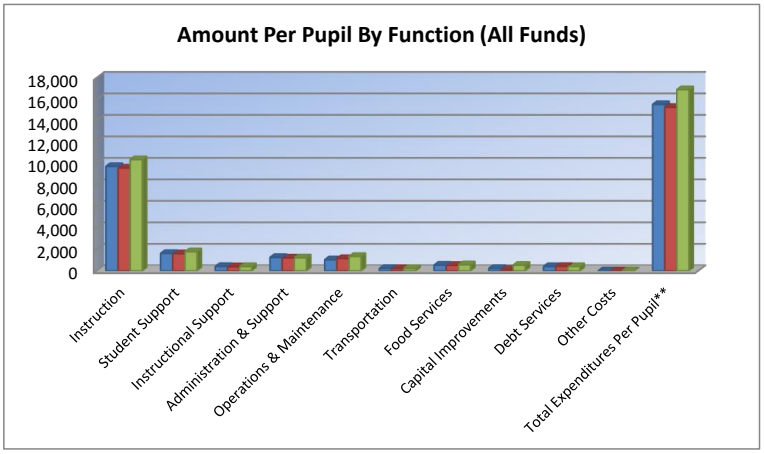












2014-2015 2015-2016 2016-2017

Intentionally left blank

Intentionally left blank

Intentionally left blank

Intentionally left blank

Intentionally left blank