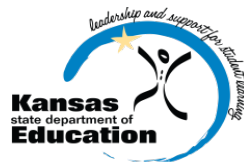


Budget at a Glance 2018-19



USD 460 - Hesston



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	4,774,246	52%	5,096,140	52%	7%	5,505,420	50%	8%
Student Support Services	289,408	3%	285,270	3%	-1%	297,391	3%	4%
Instructional Support Services	356,683	4%	387,295	4%	9%	420,232	4%	9%
Administration & Support	853,869	9%	906,420	9%	6%	1,008,592	9%	11%
Operations & Maintenance	1,067,058	12%	1,160,558	12%	9%	1,437,925	13%	24%
Transportation	201,550	2%	215,038	2%	7%	482,671	4%	124%
Food Services	366,723	4%	406,322	4%	11%	445,118	4%	10%
Capital Improvements	84,616	1%	204,944	2%	142%	335,000	3%	63%
Debt Services	1,131,500	12%	1,166,950	12%	3%	1,166,650	11%	0%
Other Costs	5,371	0%	11,004	0%	105%	4,500	0%	-59%
Total Expenditures*	9,131,024	100%	9,839,941	100%	8%	11,103,499	100%	13%
Amount per Pupil	\$11,871		\$12,177		3%	\$13,793		13%
Current Expenditures**	7,729,686	100%	8,235,246	100%	7%	9,034,129	100%	10%
Amount per Pupil	\$10,049		\$10,191		1%	\$11,223		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,756,706	52%	5,081,804	52%	0%	5,484,420	49%	-3%
Instruction*** (Current Expenditures)	4,756,706	62%	5,081,804	62%	0%	5,484,420	61%	-1%

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

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

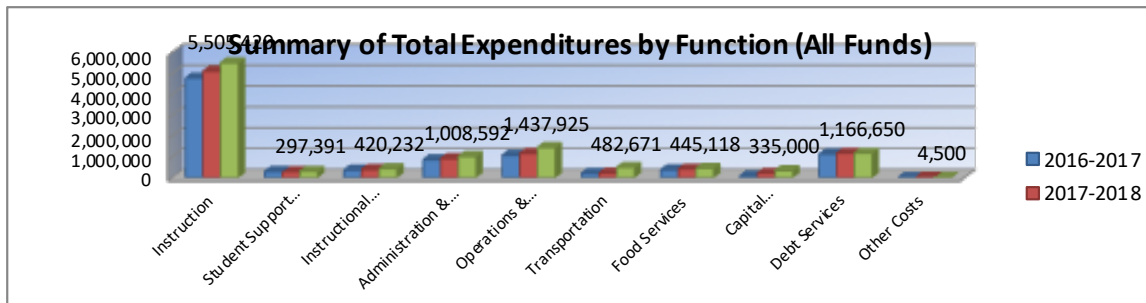
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

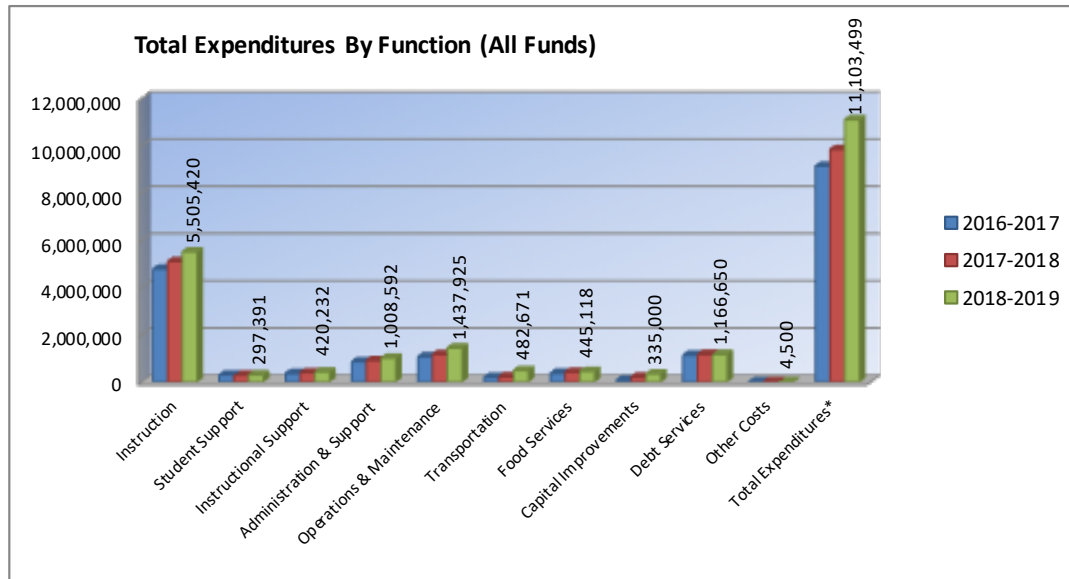
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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

Page 1



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	4,774,246	5,096,140	5,505,420
Student Support	289,408	285,270	297,391
Instructional Support	356,683	387,295	420,232
Administration & Support	853,869	906,420	1,008,592
Operations & Maintenance	1,067,058	1,160,558	1,437,925
Transportation	201,550	215,038	482,671
Food Services	366,723	406,322	445,118
Capital Improvements	84,616	204,944	335,000
Debt Services	1,131,500	1,166,950	1,166,650
Other Costs	5,371	11,004	4,500
Total Expenditures*	9,131,024	9,839,941	11,103,499

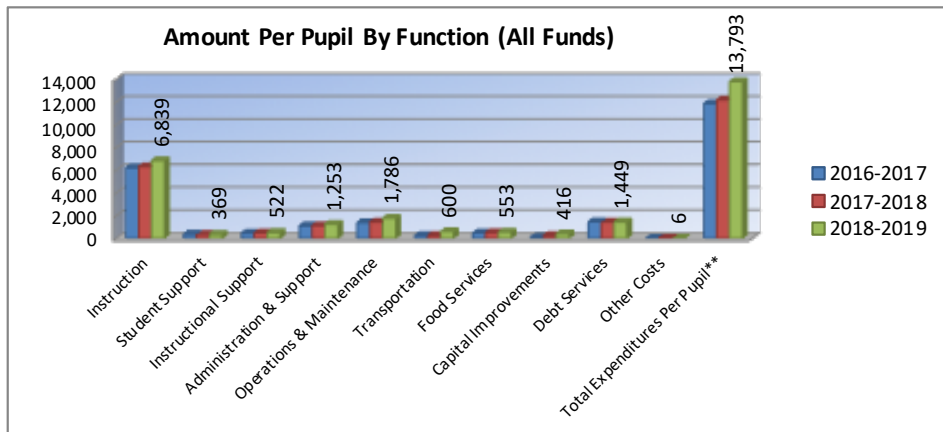


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

Total Expenditures Amount Per Pupil By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,207	6,306	6,839
Student Support	376	353	369
Instructional Support	464	479	522
Administration & Support	1,110	1,122	1,253
Operations & Maintenance	1,387	1,436	1,786
Transportation	262	266	600
Food Services	477	503	553
Capital Improvements	110	254	416
Debt Services	1,471	1,444	1,449
Other Costs	7	14	6
Total Expenditures Per Pupil**	11,871	12,177	13,793
Enrollment (FTE)*	769.2	808.1	805.0

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

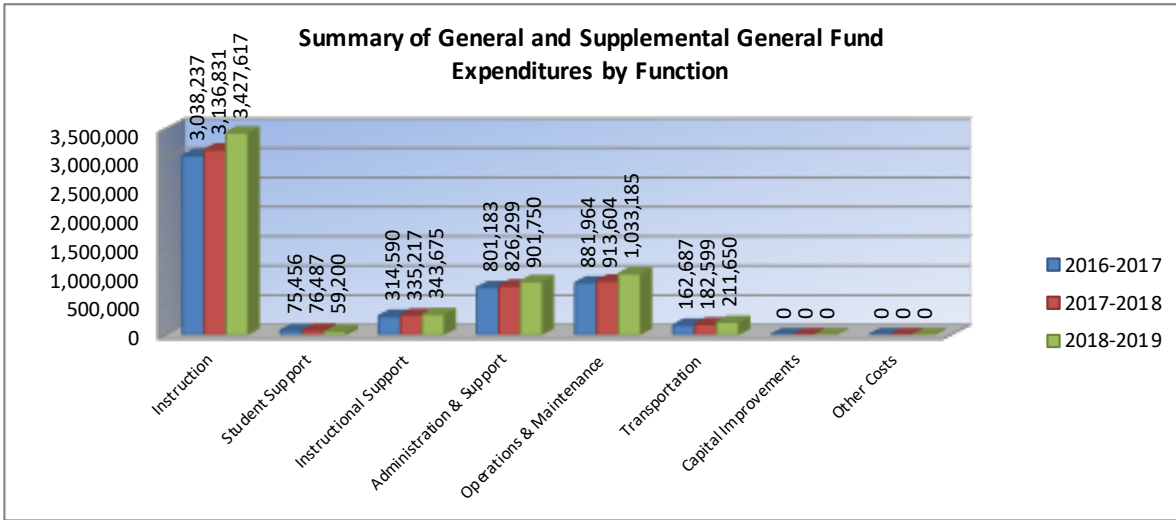


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

Summary of General and Supplemental General Fund Expenditures by Function

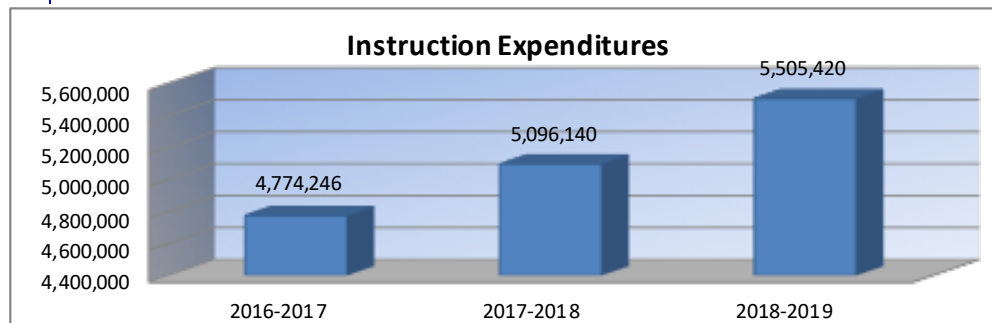
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,038,237	58%	3,136,831	57%	3%	3,427,617	57%	9%
Student Support	75,456	1%	76,487	1%	1%	59,200	1%	-23%
Instructional Support	314,590	6%	335,217	6%	7%	343,675	6%	3%
Administration & Support	801,183	15%	826,299	15%	3%	901,750	15%	9%
Operations & Maintenance	881,964	17%	913,604	17%	4%	1,033,185	17%	13%
Transportation	162,687	3%	182,599	3%	12%	211,650	4%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,274,117	100%	5,471,037	100%	4%	5,977,077	100%	9%
Amount per Pupil	\$6,857		\$6,770		-1%	\$7,425		10%

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



Instruction Expenditures (1000)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,900,628	3,023,805	4%	3,280,617	8%
Federal Funds	89,945	76,693	-15%	82,700	8%
Supplemental General	137,609	113,026	-18%	147,000	30%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	153,666	154,627	1%	178,600	16%
Bilingual Education	63,706	64,681	2%	68,900	7%
Virtual Education	0	0	0%	0	0%
Capital Outlay	17,540	14,336	-18%	21,000	46%
Driver Education	9,776	10,153	4%	20,850	105%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	917,639	966,257	5%	1,055,565	9%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	170,917	189,641	11%	201,450	6%
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	221,283	336,511	52%	448,738	33%
Contingency Reserve	0	0	0%		
Text Book & Student Material	6,324	26,987	327%		
Activity Fund	85,213	119,423	40%		
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	4,774,246	5,096,140	7%	5,505,420	8%
Enrollment (FTE)*	769.2	808.1	5%	805.0	0%
Amount per Pupil	6,207	6,306	2%	6,839	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,774,246	5,096,140	7%	5,505,420	8%



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

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

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

Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	5,530,287	0	5,530,287	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,950,575	58,035	1,028,928				863,612	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	357,800	150,000		0	0	207,800	0	0
Bilingual Education	68,900	20,001		0	0	48,899	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	902,720	1,274,815	156,379	0	0	0	376,583	905,057
Driver Training	22,650	16,040	3,250	0	0	0	6,610	3,250
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	423,750	112,820	3,729	163,298	0	0	202,634	58,731
Professional Development	38,320	38,019	1,250	0	0	0	0	949
Parent Education Program	8,000	3,000	0	0	0	5,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,103,840	300,021	0	0	0	1,074,870	0	271,051
Career and Postsecondary Education	223,950	50,120	4,114	0	0	167,216	2,500	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	14,860	0	14,860				0	0
Textbook & Student Materials Revolving		73,456						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	712,282	0	712,282			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		504,500						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	1,166,650	1,083,082	513,326	0	0		656,186	1,085,944
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	82,700	0	XXXXXXXXXX	82,700	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	12,607,284	3,683,909	7,968,405	245,998	0	1,503,785	2,108,125	2,324,982
Less Transfers	1,503,785							
TOTAL Budget Expenditures	\$11,103,499							

Sources of Revenue - - State, Federal, Local

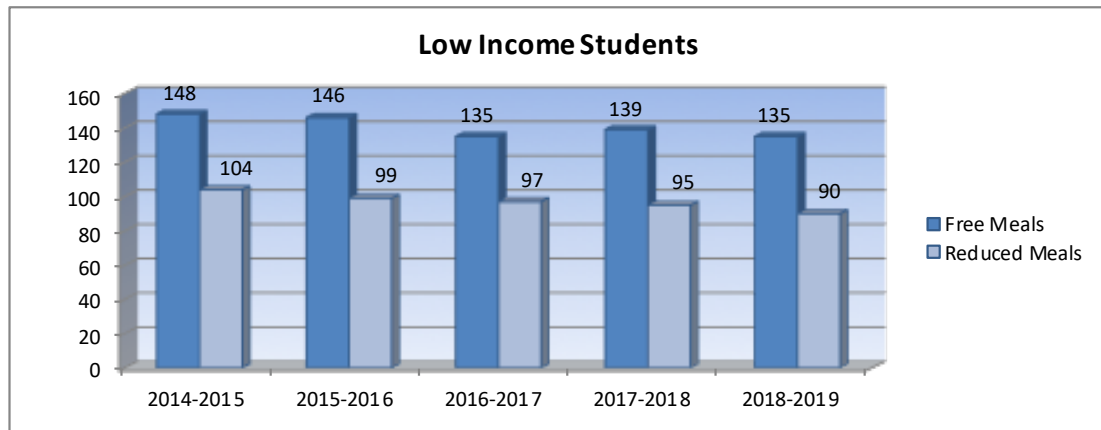
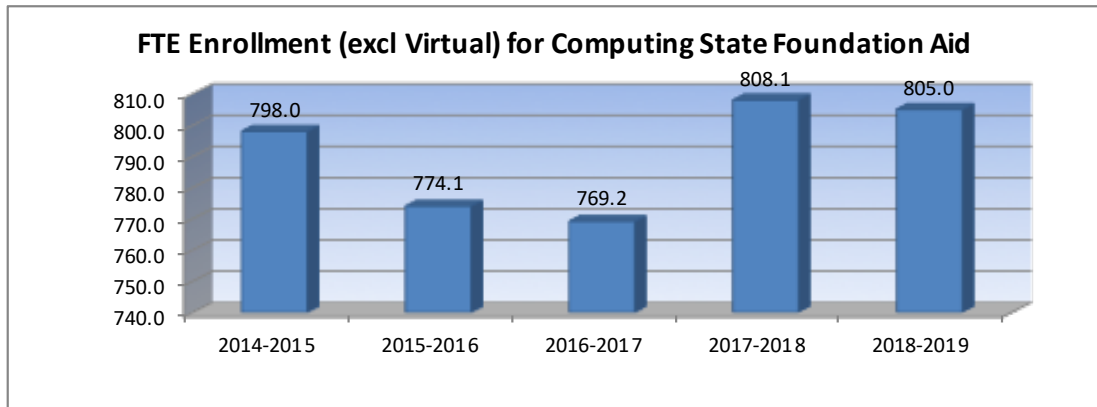
	2016-2017	2017-2018	2018-2019
State Revenues	7,088,919	7,388,938	7,968,405
Federal Revenues	158,585	243,782	245,998
Local Revenues*	2,321,410	2,459,153	2,108,125
Total Revenues	9,568,914	10,091,873	10,322,528
Revenues Per Pupil	12,440	12,488	12,823

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

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

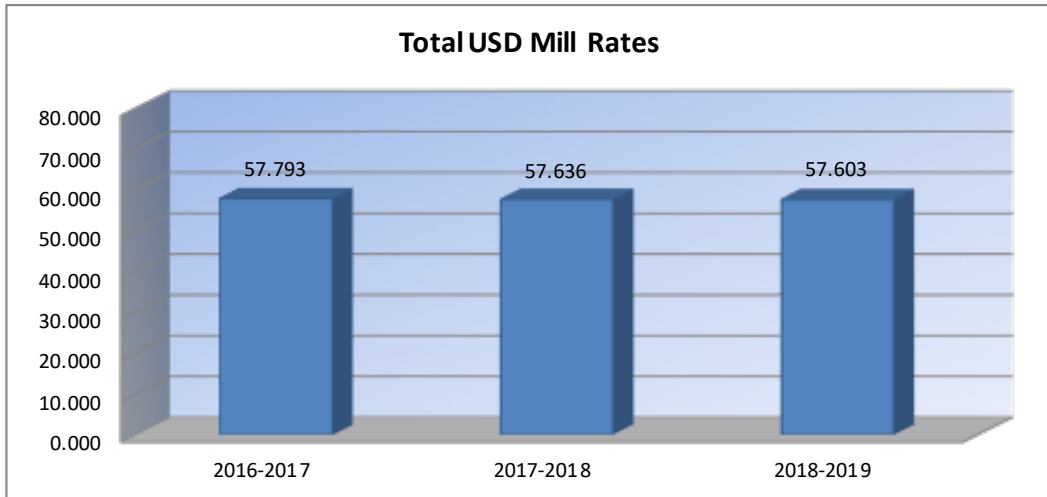
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	798.0	774.1	-3%	769.2	-1%	808.1	5%	805.0	0%
Number of Students - Free Meals	148	146	-1%	135	-8%	139	3%	135	-3%
Number of Students - Reduced Meals	104	99	-5%	97	-2%	95	-2%	90	-5%



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

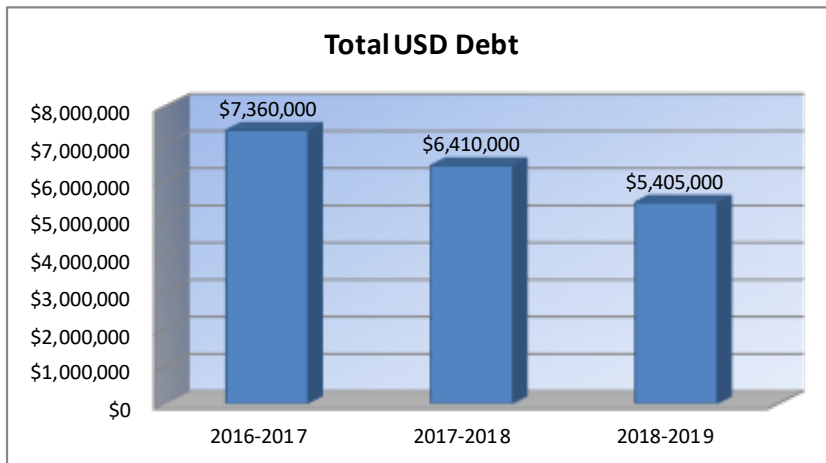
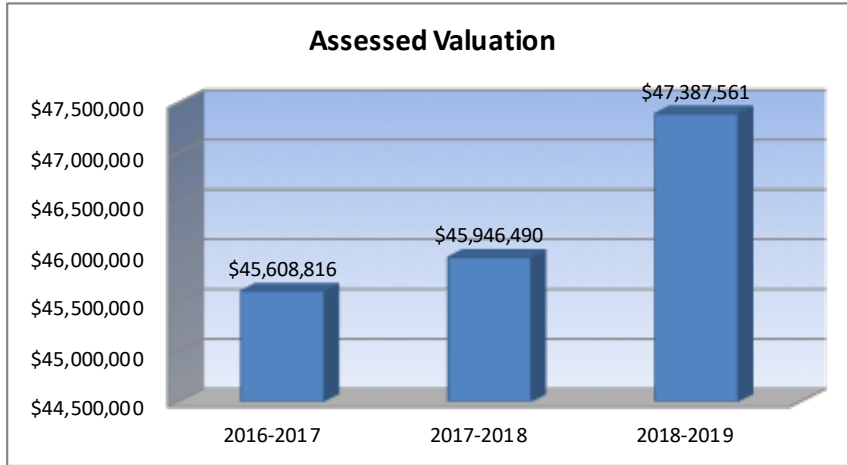
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	17.958	17.539	17.227
Adult Education	0.000	0.000	0.000
Capital Outlay	6.944	6.601	7.500
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	12.891	13.496	12.876
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	57.793	57.636	57.603
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	11.573	12.500	12.500
Rec Comm Employee Bnfts	0.895	0.522	0.896
TOTAL OTHER	12.468	13.022	13.396



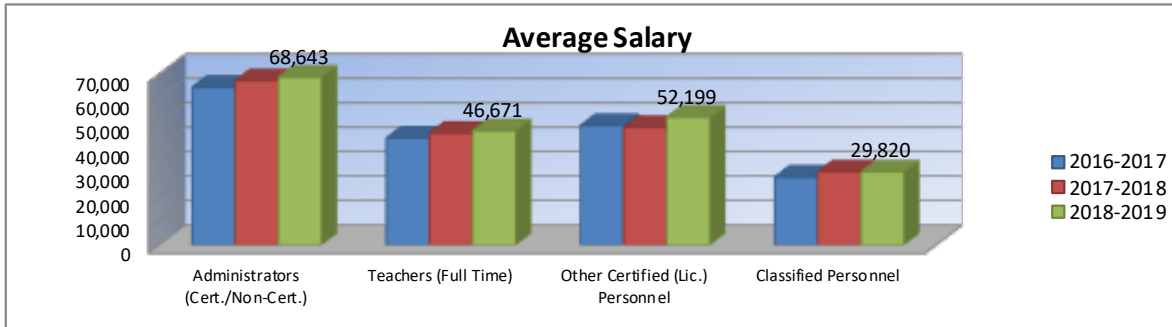
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$45,608,816	\$45,946,490	\$47,387,561
Bonded Indebtedness	7,360,000	6,410,000	5,405,000



USD# 460
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.8	502,963	64,482	7.8	523,722	67,144	7.8	535,419	68,643
Teachers (Full Time)	53.0	2,316,993	43,717	53.0	2,418,327	45,629	53.0	2,473,556	46,671
Other Certified (Licensed) Personnel	7.5	366,223	48,830	7.4	355,376	48,024	7.3	381,056	52,199
Classified Personnel	30.0	831,936	27,731	30.0	893,648	29,788	28.6	852,844	29,820
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXXX		XXXXXXXXXX



DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

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

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

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

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

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

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

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