

2017-18 Budget



USD 437

Auburn-Washburn
Shawnee County



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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Subfunctions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law which would include such funds as general, career and postsecondary education, special education, etc. Within each fund will be a breakdown by function, subfunction, object and subobject. This document will explain what expenditures should be charged under which code.

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE School Finance website (located under Guidelines): <http://www.ksde.org/Default.aspx?tabid=429>

This handbook explains in detail how functions, subfunctions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown of five major **functions** performed by school personnel or activity. *The function describes the activity for which a service or material object is acquired.* These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into subfunctions, service areas and areas of responsibility. The major subfunctions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related. For example:

Function	2000	Support Services
Subfunction	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or subfunction will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the [Kansas Accounting Handbook](#) explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

Include only regular and part-time teachers, teacher aides, or assistants, homebound teachers, hospital based teachers, substitute teachers and teachers on sabbatical leave.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The subfunction of this function includes: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

900 **Other Uses of Funds (Appropriated Funds Only)** - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

- **General Fund, Supplemental General Fund (i.e. Local Option Budget/LOB)**
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds (Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk 4yr Old, At Risk K-12, Declining Enrollment, Tuition Reimbursement and KPERS.)**
Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:
 - Restricted State or Federal grants-in-aid
 - Restricted tax levies

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)**
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Internal Service Funds**
Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.
- **Trust and Agency Funds (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, Gifts and Grants.)**
- **General Fixed Asset Accounts**
All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed to help ensure accountability.
- **General Long-Term Debt Account Group**
All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.
- **NOTE: Student Activity Funds**
Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to download the Accounting Handbook: <http://www.ksde.org/Default.aspx?tabid=429>. In the Table of Contents, find the section called Guidelines for School Activity Funds that provides specific recommendations to manage these accounts.

2017-18 Budget Profile



Auburn-Washburn USD 437



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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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)

2017-18 Budget General Information

USD #437

Introduction

The Auburn-Washburn School District is the 16th largest school district in Kansas and consists of 128 square miles of suburban and rural areas. Our patrons reside in city neighborhoods, rural home sites, small towns, farms, and everything in between. We have seen significant growth over the past decade as new developments of single-family homes have been constructed in the district and new businesses have re-located to our area. We are a growing district that tends to enroll about 70 new students each year. The common bond in our geographically diverse school district is the commitment to excellent schools. The outstanding reputation of the Auburn-Washburn School District is based upon the academic achievement of its students and the tremendous support of the community. Hundreds of success stories are played out in our classrooms every year. Our schools are known for being academically challenging, progressive, modern, friendly, safe, and for providing a nurturing environment for all students. We also teach and model Skills for Success, or soft skills, with our students. We believe that it takes more than academic knowledge to prepare students for college, career, and life. USD 437 Board of Education has taken its responsibilities seriously and put in place a budget that places a high priority on raising student achievement, developing Skills for Success, and promoting continuous improvement. We have pledged to reallocate resources, critically evaluate current programs and practices, and adopt innovative programs in order to ensure academic success. We are a progressive district that makes it our mission to inspire, challenge, and prepare every child, every day.

Board Members

Trisha Brooke-Fruendt
School Board President
438-0833

Tom Bruno
School Board Vice President
478-1052

Dr. Terry Carney
School Board Member
478-1082

David Hines
School Board Member
478-2299

Darren Haddock
School Board Member
478-1235

Jim Gartner
School Board Member
271-6360

Amanda Kiefer
School Board Member
845-7010

Key Staff

Superintendent: Dr. Scott McWilliams

Executive Directors: Dr. Ann Matthews, Executive Director of Teaching & Learning
Brian White, Executive Director of Human Resources & Operations
Daniel "Bruce" Stiles, CPA, Executive Director of Business Services

Curriculum & Instruction Staff:

Jaime Callaghan, Assistant SPED Director
Therese Edgecomb-Brink, Professional Development
Coordinator
Dr. Jeff DeSota, Curriculum Coordinator
Tara Martin, Curriculum Coordinator
Heather Burris, School Improvement Coordinator

Other Key Contacts:

Rich Jones, Director of Operations
Martin Weishaar, Director of Communications
Patrick Clear, Technology Coordinator
Mike Lopez, Transportation Supervisor
Stan Vallis, Food Service Supervisor
Denise Taylor, Board Clerk
Jill Gratton, Deputy Board Clerk
Bruce Stiles, CPA, Board Treasurer
Patti Clarkston, Deputy Board Treasurer

The District's Accomplishments and Challenges

Accomplishments:

Auburn-Washburn School District is in year two of a five-year strategic plan. Strategic Plan 2021 will provide focus to our commitment to inspiring, challenging and preparing our students during years 2016 – 2021. The benefits of strategic planning are to:

- ✓ Set and achieve lofty student goals,
- ✓ Establish clear direction, laser focus, and district priorities,
- ✓ Focus energy, effort and resources on mutually agreed outcomes,
- ✓ Ensure effective communication, collaboration and targeted support among staff and stakeholders on all aspects of the plan, and
- ✓ Annually assess and adjust our direction in response to results and changing conditions.

Strategic Plan 2021 will help create district and community focus so that we can systematically coordinate and align resources and actions with our Mission, Vision, Core Values and Student Goals.

The most important part about Strategic Plan 2021 is that it was built from feedback provided from all stakeholder groups; it is truly a community effort. During the Fall 2015 semester, 26 strategic planning meetings were held with students, staff, parents, patrons, business leaders and elected officials. Nearly 350 people participated in our strategic planning meetings. In addition, an online survey was posted on the district's website and 150 people provided input through the survey. In total, approximately 500 Auburn-Washburn stakeholders provided input and this plan is a direct result of the feedback received.

This is a comprehensive five-year plan but it will be reviewed and assessed annually and adjustments will be made, as needed, so that it remains current, relevant, and in the best interest of our students. By working together and being engaged as a school community, we are confident that this plan will allow us to continue inspiring, challenging and preparing every child, every day!

Auburn-Washburn School District students continue to perform at the highest levels on state assessments and college entrance exams as compared to their peers across the state of Kansas.

Ingram Magazine rated our district in the top 10 of all districts in Northeast Kansas based on ACT scores. Niche also rated our district in the top 10 in Kansas based on student achievement results and the quality of our staff. Our students also exceed the national averages on the SAT and ACT. Auburn-Washburn graduates 92% - 96% of our high school students each year. Our students meet or exceed the state averages on the Kansas State Assessments in all content areas and grade levels assessed. Washburn Rural High School continues to produce National Merit Scholarship Finalists and Commended Scholars who enroll in top-tier private colleges and set the standard for other high schools in our area. We had 10 combined National Merit Finalists and Commended Scholars last school year.

Washburn Rural High School leads the area schools in Advanced Placement and Honors Courses, with over 30 options for our students. We have concurrent credit agreements with Washburn University and students can earn as many as 28 college credits while in high school. In addition, we are the only high school in Shawnee County that is an International Baccalaureate Programme World School. We have a student run bank as part of our Business Department program in partnership with Silver Lake Bank, and a student run coffee shop and spirit wear store as part of the marketing career pathway. Our construction trades classes built a house on school property for Habitat for Humanity. We also have an Air Force Junior ROTC program at Washburn Rural High School.

The Board of Education has committed substantial funds for a technology plan to increase our bandwidth and provide the capacity for our students integrate technology with our curriculum. Our goal is to improve accessibility to technology with increased numbers of laptop computers, netbooks, iPads, and other devices. Washburn Rural Middle School students will have access to their own laptop during the school day this school year.

We have very talented and dedicated staff members in Auburn-Washburn and were honored this year to have two Horizon Award Winning teachers and a Kansas Master Teacher of the Year winner. Our teachers are all highly qualified and display a huge heart for students and we believe they represent the "best of the best" in Kansas Schools.

Challenges:

The greatest challenge in recent years for Auburn-Washburn has been school funding. We have worked hard to provide the best possible education for our students with reductions in state aid over the past several years. The BSAPP has been reduced from a high of \$4,433 in 2009 to a low of \$3,780 in 2011. During the two years of block grant funding, our BSAPP has been set at \$3,838. Since the reductions, we have made \$4,433,000 in either reductions or borrowing from other funds to fund our budget. We have used a combination of reducing expenses, borrowing from Contingency Reserve, and reducing transfers to other funds to find enough revenue to maintain our programs and staff. Funding our budget while growing 70 students each year has been our greatest challenge. The good news moving into this year, however, is that Senate Bill 19 will provide additional at-risk funds and general funds dollars. This will be a tremendous help to our staff and students.

The second greatest challenge will be maintaining a quality teaching staff. Even though we have been able to enhance our salary schedule over the years, all reports from universities are that Kansas is experiencing a teacher shortage. The decrease in revenue has provided minimal salary increases and may drive good teachers away from the profession or to another state. One-third of our staff is eligible for retirement and we must be competitive to replace those talented staff with equally talented new teachers.

Lastly, we must stay progressive and relevant in the type of experiences we provide for our students to ensure their success as citizens of the 21st century. We have to be able to prepare them for their world and we must recognize the necessity of nimbly adapting to fit their needs. Technology enhancements will be a large part of providing the tools that will be vital to engaging and preparing our students for their future.

USD 437 has an outstanding reputation. We look forward to this school year and believe we can meet any challenges we face because we have a committed school board, a strong leadership team, dedicated teachers, and a support staff that takes great pride in a job well done.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
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7. Student Support Expenditures (2100)
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Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

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