

# Budget at a Glance 2020-21



USD 109 - Republic County

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**Summary of Total Expenditures By Function (All Funds)**

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	4,160,393	52%	4,469,110	53%	7%	5,268,896	53%	18%
Student Support Services	241,409	3%	252,252	3%	4%	295,164	3%	17%
Instructional Support Services	222,169	3%	170,412	2%	-23%	202,119	2%	19%
Administration & Support	840,269	10%	719,374	9%	-14%	846,301	9%	18%
Operations & Maintenance	740,722	9%	780,634	9%	5%	1,013,750	10%	30%
Transportation	384,530	5%	369,785	4%	-4%	606,500	6%	64%
Food Services	298,379	4%	329,416	4%	10%	348,448	4%	6%
Capital Improvements	567,810	7%	492,006	6%	-13%	500,000	5%	2%
Debt Services	551,810	7%	808,825	10%	47%	827,651	8%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>8,007,491</b>	<b>100%</b>	<b>8,391,814</b>	<b>100%</b>	<b>5%</b>	<b>9,908,829</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$15,536		\$16,225		4%	\$18,874		16%
<b>Current Expenditures**</b>	<b>6,399,056</b>	<b>100%</b>	<b>6,914,772</b>	<b>100%</b>	<b>8%</b>	<b>7,950,096</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$12,416		\$13,370		8%	\$15,143		13%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	4,018,618	50%	4,353,235	52%	2%	5,062,814	51%	-1%
Instruction*** (Current Expenditures)	4,018,618	63%	4,353,235	63%	0%	5,062,814	64%	1%

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

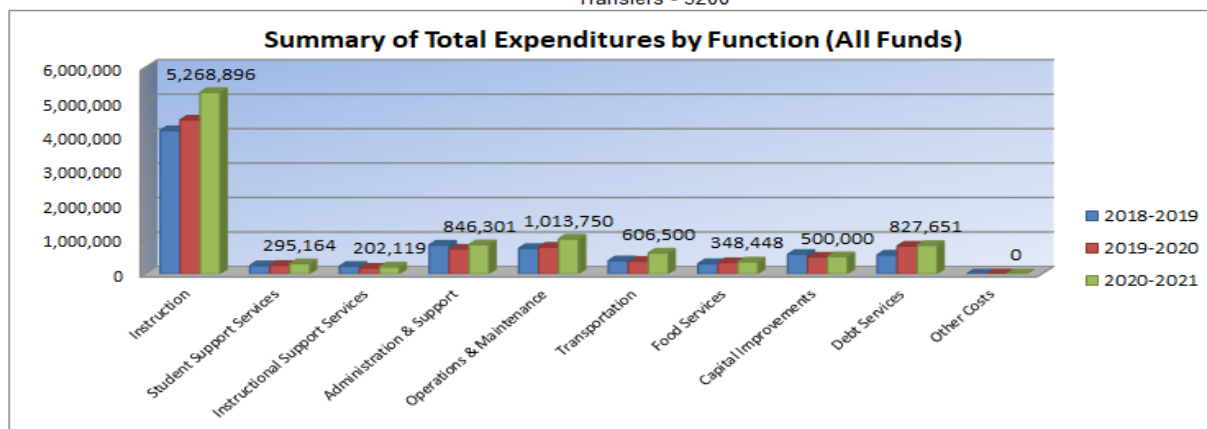
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

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

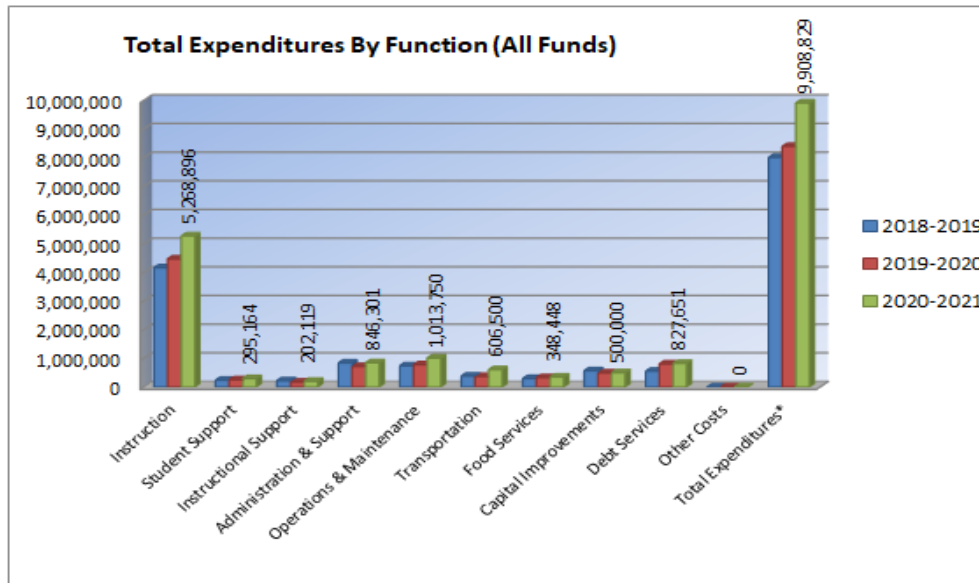
Further definition of what goes into each category:

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



**Total Expenditures By Function (All Funds)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	4,160,393	4,469,110	5,268,896
Student Support	241,409	252,252	295,164
Instructional Support	222,169	170,412	202,119
Administration & Support	840,269	719,374	846,301
Operations & Maintenance	740,722	780,634	1,013,750
Transportation	384,530	369,785	606,500
Food Services	298,379	329,416	348,448
Capital Improvements	567,810	492,006	500,000
Debt Services	551,810	808,825	827,651
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>8,007,491</b>	<b>8,391,814</b>	<b>9,908,829</b>

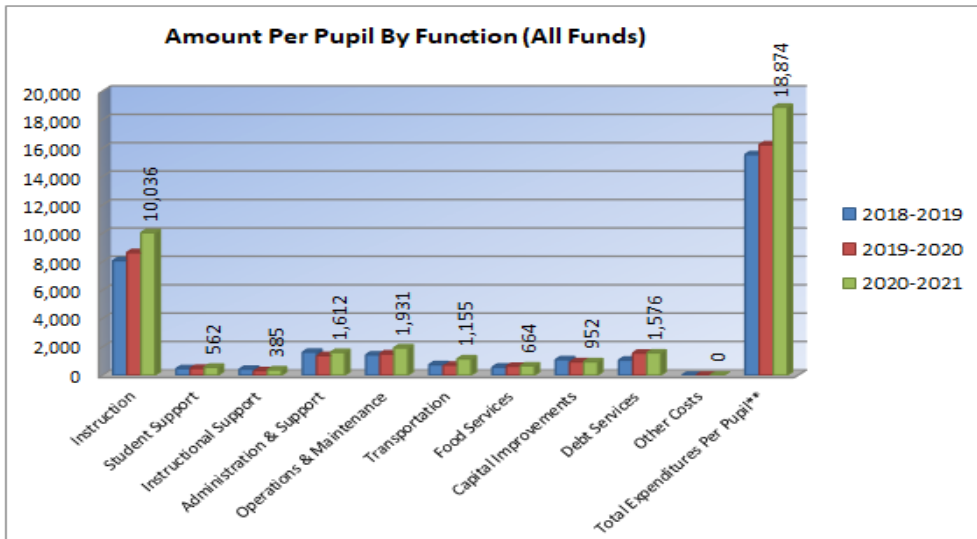


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	8,072	8,641	10,036
Student Support	468	488	562
Instructional Support	431	329	385
Administration & Support	1,630	1,391	1,612
Operations & Maintenance	1,437	1,509	1,931
Transportation	746	715	1,155
Food Services	579	637	664
Capital Improvements	1,102	951	952
Debt Services	1,071	1,564	1,576
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>15,536</b>	<b>16,225</b>	<b>18,874</b>
Enrollment (FTE)*	515.4	517.2	525.0

\*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.

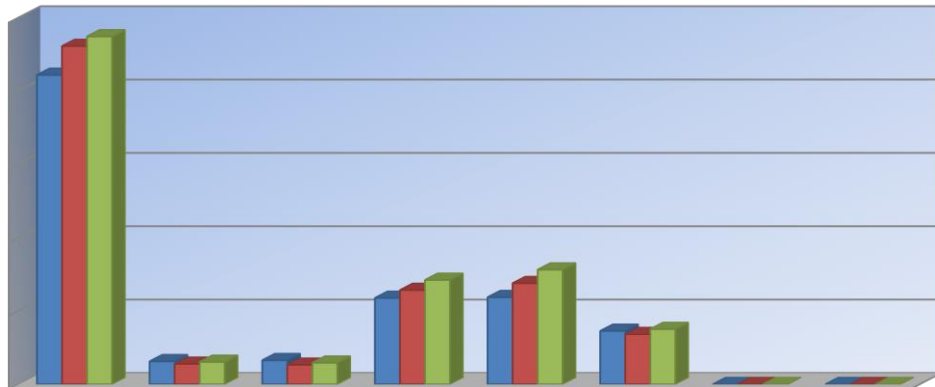


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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**

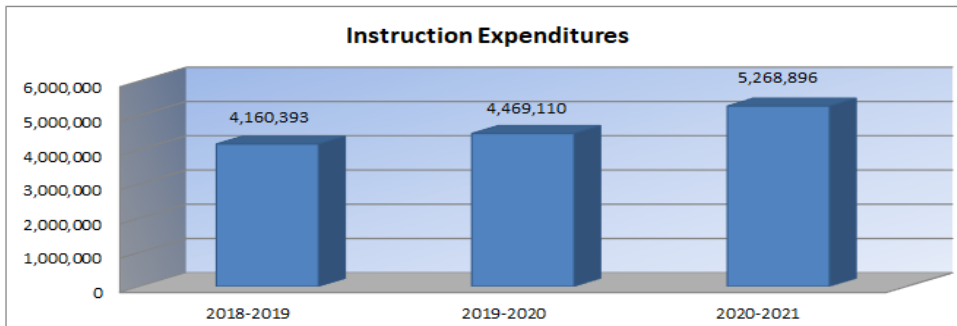
	<b>2018-2019 Actual</b>	<b>% of Tot</b>	<b>2019-2020 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2020-2021 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	2,108,860	53%	2,305,478	54%	9%	2,371,187	52%	3%
Student Support	156,146	4%	138,756	3%	-11%	152,150	3%	10%
Instructional Support	163,581	4%	132,004	3%	-19%	146,365	3%	11%
Administration & Support	588,275	15%	642,093	15%	9%	711,075	16%	11%
Operations & Maintenance	593,233	15%	688,712	16%	16%	781,250	17%	13%
Transportation	363,496	9%	341,435	8%	-6%	376,000	8%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>3,973,591</b>	<b>100%</b>	<b>4,248,478</b>	<b>100%</b>	<b>7%</b>	<b>4,538,027</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$7,710		\$8,214		7%	\$8,644		5%

*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)**

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	1,799,961	1,994,832	11%	2,057,687	3%
Federal Funds	135,568	171,578	27%	197,052	15%
Supplemental General	308,899	310,646	1%	313,500	1%
Preschool-Aged At-Risk	0	18,064	0%	47,050	160%
At Risk (K-12)	358,694	338,601	-6%	398,050	18%
Bilingual Education	1,869	2,091	12%	3,316	59%
Virtual Education	0	0	0%	0	0%
Capital Outlay	141,775	115,875	-18%	206,082	78%
Driver Education	5,544	4,500	-19%	24,640	448%
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	916,244	920,194	0%	1,383,371	50%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	141,848	154,660	9%	225,240	46%
Gifts/Grants	107,352	68,448	-36%	91,296	33%
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	192,957	309,892	61%	321,612	4%
Contingency Reserve	0	0	0%		
Text Book & Student Material	7,803	23,139	197%		
Activity Fund	41,879	36,590	-13%		
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%
<b>SUBTOTAL</b>	<b>4,160,393</b>	<b>4,469,110</b>	<b>7%</b>	<b>5,268,896</b>	<b>18%</b>
Enrollment (FTE)*	515.4	517.2	0%	525.0	2%
Amount per Pupil	8,072	8,641	7%	10,036	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>4,160,393</b>	<b>4,469,110</b>	<b>7%</b>	<b>5,268,896</b>	<b>18%</b>



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	4,653,527	0	4,653,527	0	0	0	0	XXXXXXXXXX
Supplemental General	1,428,738	150,176	214,311			0	1,064,251	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	50,000	0		0	0	50,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	486,064	177,326		0	0	308,738	0	0
Bilingual Education	3,316	316		0	0	3,000	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	1,131,082	865,081	0	0	0	0	266,001	0
Driver Training	24,640	20,640	1,500	0	0	0	4,000	1,500
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0				0	0	0
Food Service	355,198	74,805	2,583	158,748	0	0	119,062	0
Professional Development	47,276	22,276	6,980	0	0	25,000	0	6,980
Parent Education Program	15,000	0	0	0	0	15,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,383,371	390,871	0	0	0	992,500	0	0
Career and Postsecondary Education	225,240	125,240	0	0	0	100,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		11,671						XXXXXXXXXX
Gifts and Grants	104,296	13,673	15,750	24,873			50,000	0
Textbook & Student Materials Revolving		83,863						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	500,616	0	500,616			0		XXXXXXXXXX
Contingency Reserve		375,469						XXXXXXXXXX
Activity Funds		8,968						XXXXXXXXXX
Bond and Interest #1	827,651	980,837	0	0	0		937,742	1,090,928
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	217,052	0	XXXXXXXXXX	217,052	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>11,453,067</b>	<b>3,301,212</b>	<b>5,395,267</b>	<b>400,673</b>	<b>0</b>	<b>1,494,238</b>	<b>2,441,056</b>	<b>1,099,408</b>
Less Transfers	1,494,238							
<b>TOTAL Budget Expenditures</b>	<b>\$9,958,829</b>							

#### Sources of Revenue - - State, Federal, Local

	2018-2019	2019-2020	2020-2021
State Revenues	4,709,489	5,130,998	5,395,267
Federal Revenues	324,192	407,293	400,673
Local Revenues*	2,800,241	2,697,913	2,441,056
<b>Total Revenues</b>	<b>7,833,922</b>	<b>8,236,204</b>	<b>8,236,996</b>
Revenues Per Pupil	15,200	15,925	15,690

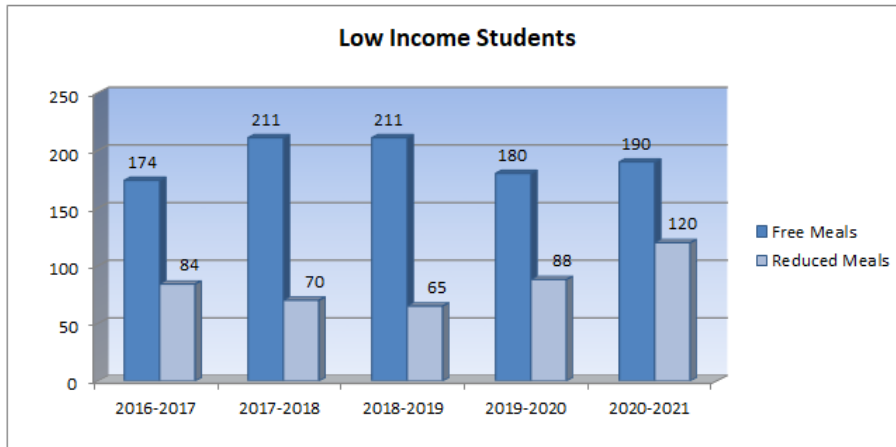
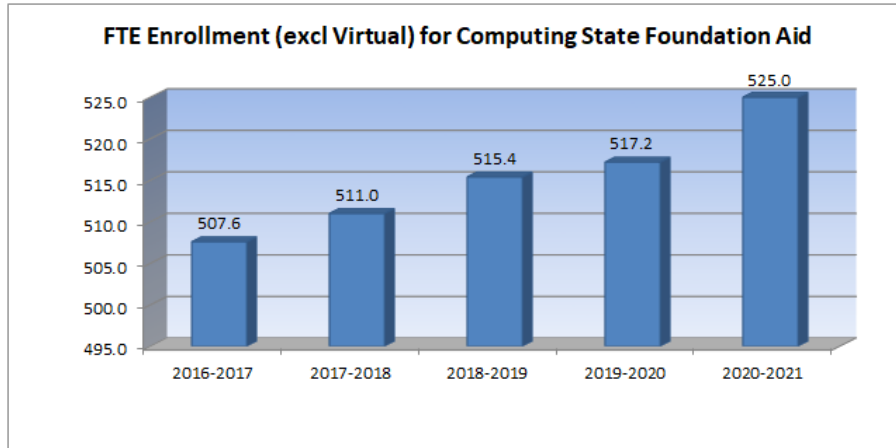
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

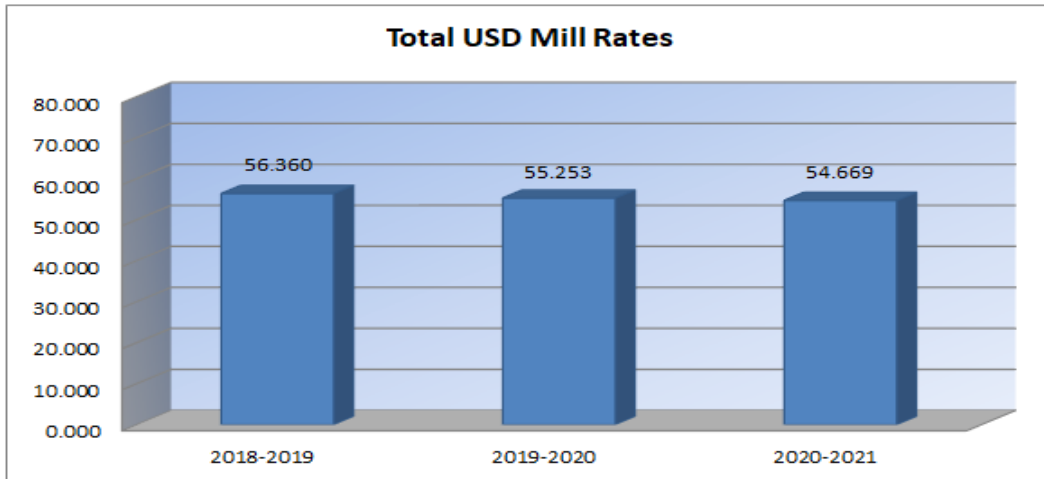
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	507.6	511.0	1%	515.4	1%	517.2	0%	525.0	2%
Number of Students - Free Meals	174	211	21%	211	0%	180	-15%	190	6%
Number of Students - Reduced Meals	84	70	-17%	65	-7%	88	35%	120	36%



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

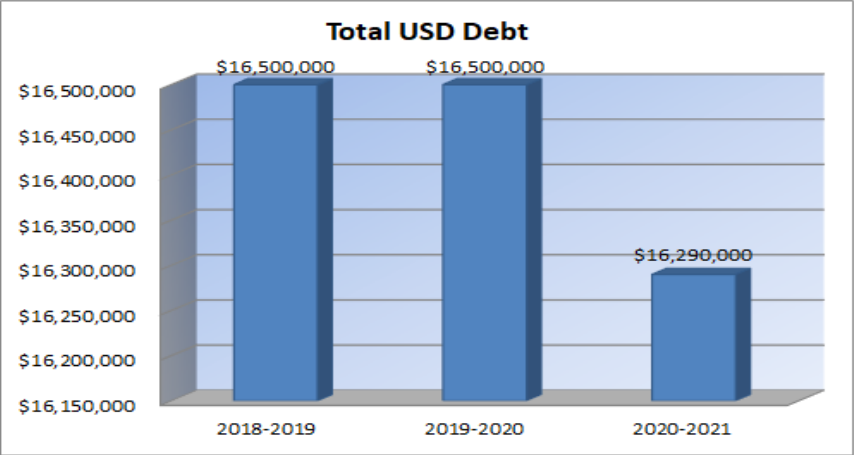
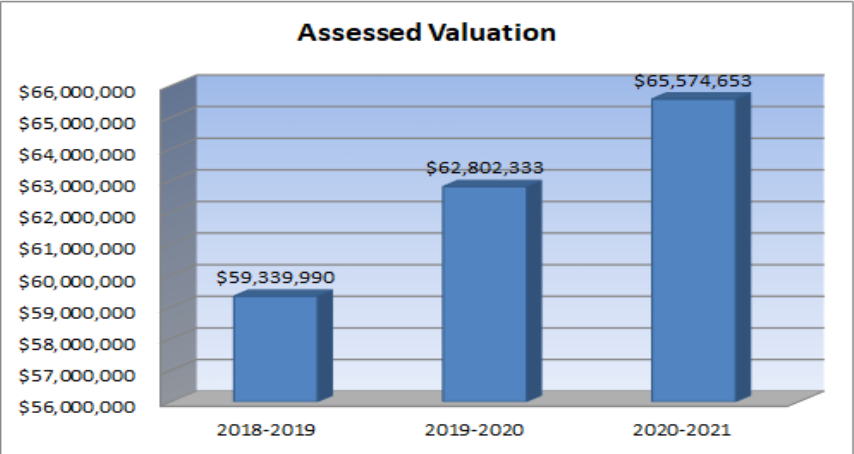
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	18.263	17.158	16.561
Adult Education	0.000	0.000	0.000
Capital Outlay	3.996	3.999	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	14.101	14.096	14.108
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
<b>TOTAL USD</b>	<b>56.360</b>	<b>55.253</b>	<b>54.669</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



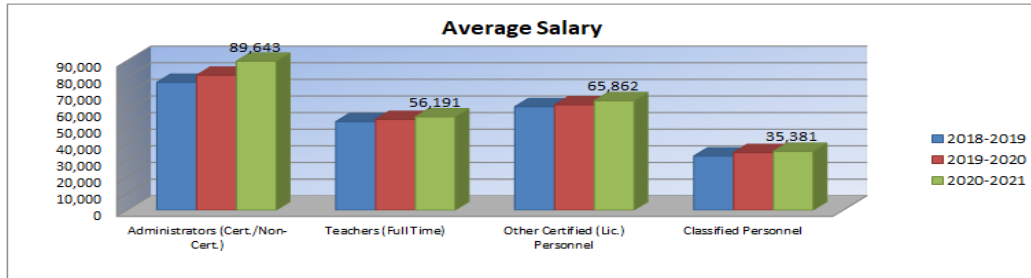
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$59,339,990	\$62,802,333	\$65,574,653
Bonded Indebtedness	16,500,000	16,500,000	16,290,000



USD# 109  
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.5	423,115	76,930	5.6	454,885	81,229	5.5	493,036	89,643
Teachers (Full Time)	36.0	1,917,715	53,270	39.0	2,128,718	54,583	39.0	2,191,432	56,191
Other Certified (Licensed) Personnel	3.7	230,329	62,251	3.6	228,036	63,343	3.5	230,517	65,862
Classified Personnel	23.3	759,494	32,596	23.6	818,041	34,663	23.6	835,000	35,381
Substitutes/Temporary Help	XXXXX	126,157	XXXXXXXXXX	XXXXX	115,828	XXXXXXXXXX	XXXXX	125,000	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:**

[https://datacentral.ksde.org/report\\_gen.aspx](https://datacentral.ksde.org/report_gen.aspx)

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

### **School Finance Reports and Publications website below:**

<https://datacentral.ksde.org/default.aspx>

- 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