

Budget at a Glance 2019-20



USD 306 - Southeast of Saline



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

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	5,113,088	61%	5,294,049	59%	4%	5,549,232	49%	5%
Student Support Services	442,697	5%	405,727	5%	-8%	456,268	4%	12%
Instructional Support Services	42,144	1%	51,380	1%	22%	108,560	1%	111%
Administration & Support	1,036,195	12%	911,551	10%	-12%	969,145	9%	6%
Operations & Maintenance	751,879	9%	879,984	10%	17%	1,810,688	16%	106%
Transportation	487,864	6%	615,274	7%	26%	814,080	7%	32%
Food Services	402,554	5%	422,187	5%	5%	510,279	5%	21%
Capital Improvements	61,185	1%	241,690	3%	295%	574,776	5%	138%
Debt Services	0	0%	141,000	2%	0%	496,700	4%	252%
Other Costs	1,156	0%	442	0%	-62%	7,324	0%	1557%
Total Expenditures*	8,338,762	100%	8,963,284	100%	7%	11,297,052	100%	26%
Amount per Pupil	\$12,673		\$13,038		3%	\$16,349		25%
Current Expenditures**	7,979,040	100%	8,137,003	100%	2%	8,851,551	100%	9%
Amount per Pupil	\$12,126		\$11,836		-2%	\$12,810		8%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,081,275	61%	5,153,876	57%	-4%	5,479,232	49%	-8%
Instruction*** (Current Expenditures)	5,081,275	64%	5,153,876	63%	-1%	5,479,232	62%	-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

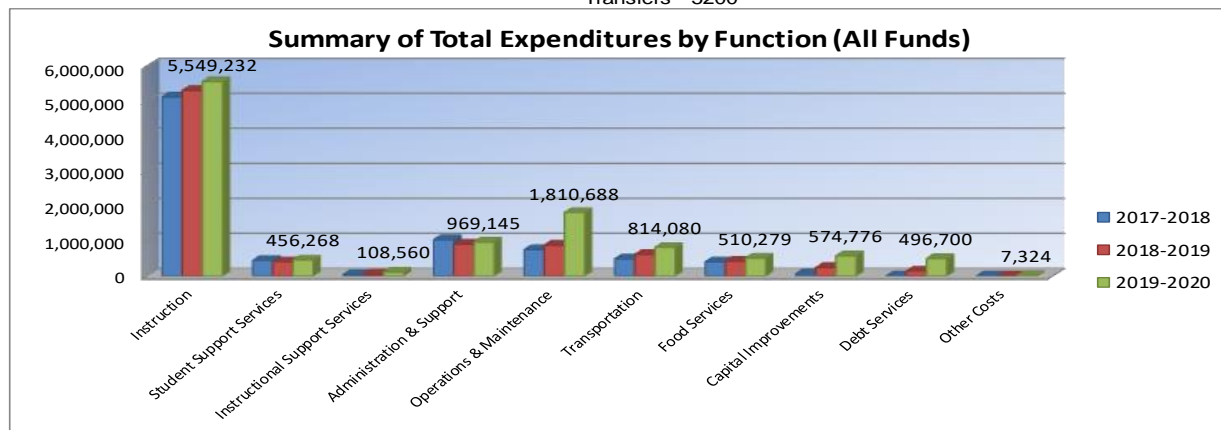
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

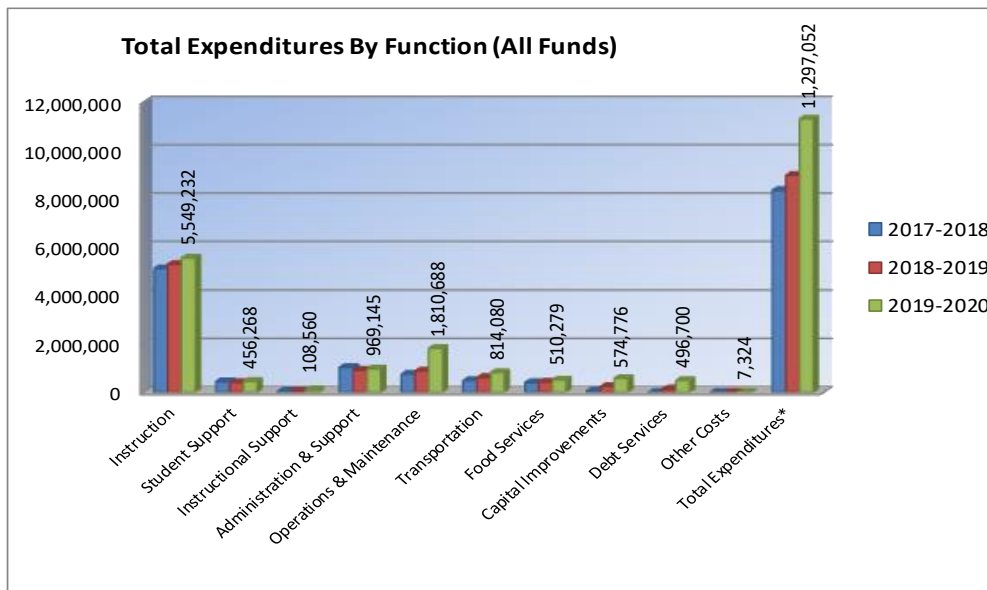
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	5,113,088	5,294,049	5,549,232
Student Support	442,697	405,727	456,268
Instructional Support	42,144	51,380	108,560
Administration & Support	1,036,195	911,551	969,145
Operations & Maintenance	751,879	879,984	1,810,688
Transportation	487,864	615,274	814,080
Food Services	402,554	422,187	510,279
Capital Improvements	61,185	241,690	574,776
Debt Services	0	141,000	496,700
Other Costs	1,156	442	7,324
Total Expenditures*	8,338,762	8,963,284	11,297,052

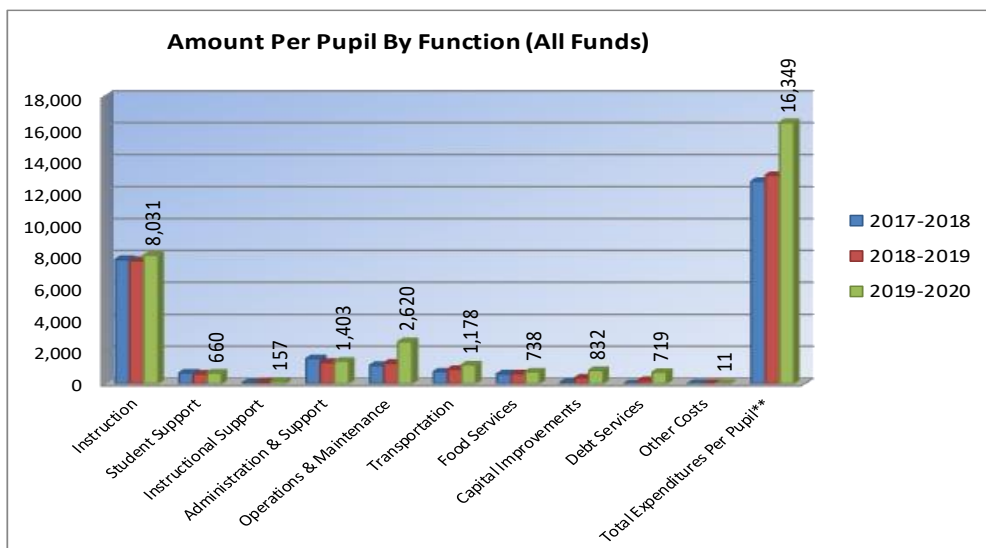


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,771	7,700	8,031
Student Support	673	590	660
Instructional Support	64	75	157
Administration & Support	1,575	1,326	1,403
Operations & Maintenance	1,143	1,280	2,620
Transportation	741	895	1,178
Food Services	612	614	738
Capital Improvements	93	352	832
Debt Services	0	205	719
Other Costs	2	1	11
Total Expenditures Per Pupil**	12,673	13,038	16,349
Enrollment (FTE)*	658.0	687.5	691.0

*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.

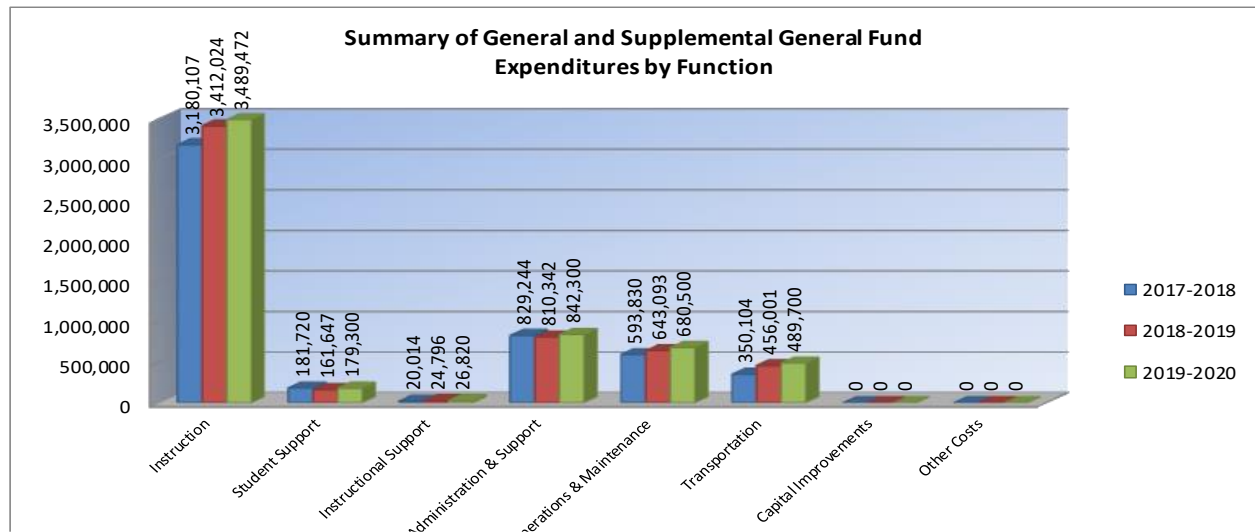


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

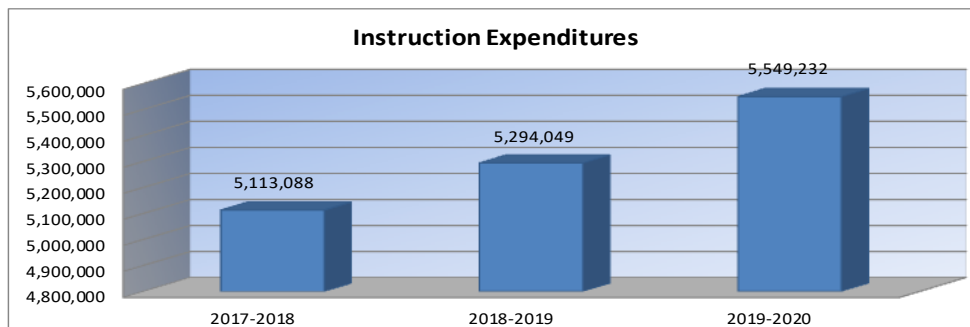
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,180,107	62%	3,412,024	62%	7%	3,489,472	61%	2%
Student Support	181,720	4%	161,647	3%	-11%	179,300	3%	11%
Instructional Support	20,014	0%	24,796	0%	24%	26,820	0%	8%
Administration & Support	829,244	16%	810,342	15%	-2%	842,300	15%	4%
Operations & Maintenance	593,830	12%	643,093	12%	8%	680,500	12%	6%
Transportation	350,104	7%	456,001	8%	30%	489,700	9%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,155,019	100%	5,507,903	100%	7%	5,708,092	100%	4%
Amount per Pupil	\$7,834		\$8,011		2%	\$8,261		3%

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)

	2017-2018 Actual		2018-2019 Actual	% inc/ dec		2019-2020 Budget	% inc/ dec
General	2,376,012		2,709,581	14%		2,802,172	3%
Federal Funds	69,659		77,814	12%		0	-100%
Supplemental General	804,095		702,443	-13%		687,300	-2%
Preschool-Aged At-Risk	0		0	0%		0	0%
At Risk (K-12)	143,620		117,745	-18%		153,100	30%
Bilingual Education	0		0	0%		2,700	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	31,813		140,173	341%		70,000	-50%
Driver Education	11,541		8,282	-28%		17,020	106%
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	963,888		992,529	3%		1,166,650	18%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	163,295		155,096	-5%		156,972	1%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	329,443		271,172	-18%		493,318	82%
Contingency Reserve	0		0	0%			
Text Book & Student Material	184,898		83,199	-55%			
Activity Fund	34,824		36,015	3%			
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	5,113,088		5,294,049	4%		5,549,232	5%
Enrollment (FTE)*	658.0		687.5	4%		691.0	1%
Amount per Pupil	7,771		7,700	-1%		8,031	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	5,113,088		5,294,049	4%		5,549,232	5%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	5,700,704	0	5,700,704	0	0	0	0	XXXXXXXXXX
Supplemental General	1,688,000	141,339	236,151			0	1,310,510	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)	290,000	0		0	0	290,000	0	0
Bilingual Education	2,700	0		0	0	2,700	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,948,801	1,317,071	0	0	0	0	650,267	18,537
Driver Training	28,983	17,783	5,200	0	0	0	6,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	494,879	96,884	3,700	131,606	500	40,000	222,189	0
Professional Development	22,364	20,489	1,875	0	0	0	0	0
Parent Education Program	84,040	56,739	37,496	0	0	20,000	0	30,195
Summer School	0	0		0	0	0	0	0
Special Education	1,293,150	668,262	0	0	0	1,172,912	0	548,024
Career and Postsecondary Education	156,972	892	1,080	0	0	155,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	10,045	10,045	0				0	0
Textbook & Student Materials Revolving		43,432						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	760,326	0	760,326			0		XXXXXXXXXX
Contingency Reserve		575,054						XXXXXXXXXX
Activity Funds		30,514						XXXXXXXXXX
Bond and Interest #1	496,700	375,520	0	0	20,000		563,874	462,694
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	0	10,541	XXXXXXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	10,541
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	12,977,664	3,364,565	6,746,532	131,606	20,500	1,680,612	2,752,840	1,069,991
Less Transfers	1,680,612							
TOTAL Budget Expenditures	\$11,297,052							

Sources of Revenue - - State, Federal, Local

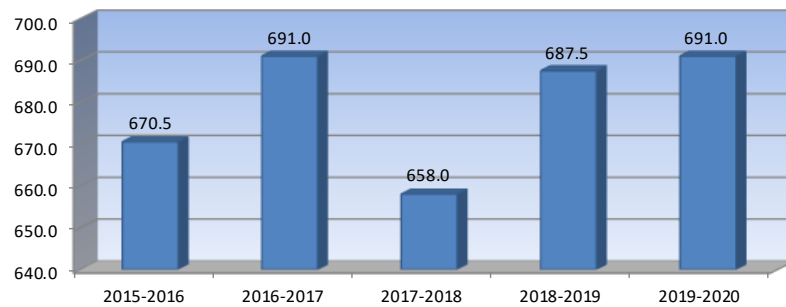
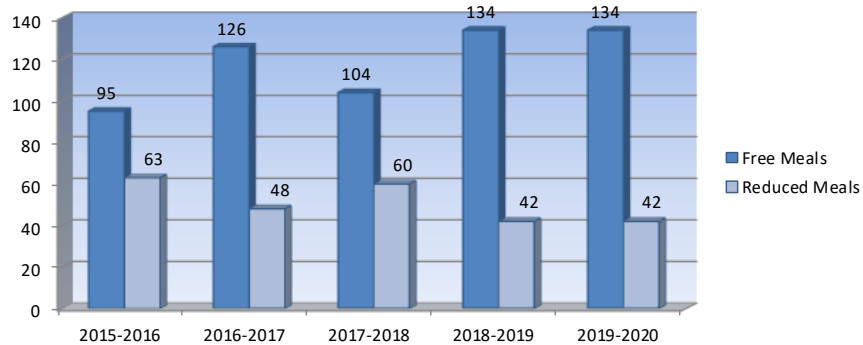
	2017-2018	2018-2019	2019-2020
State Revenues	5,863,021	6,022,878	6,746,532
Federal Revenues	199,894	209,906	131,606
Local Revenues*	2,671,381	3,153,847	2,773,340
Total Revenues	8,734,296	9,386,631	9,651,478
Revenues Per Pupil	13,274	13,653	13,967

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

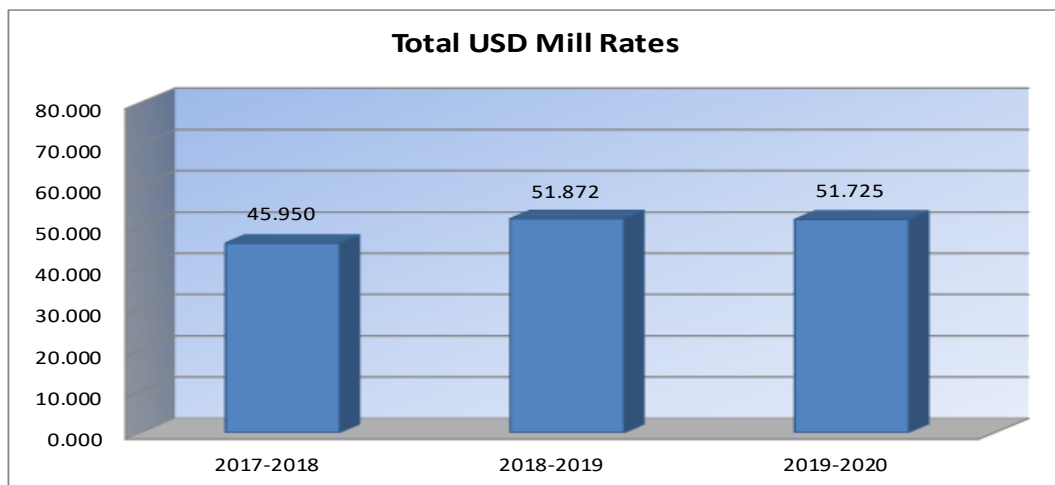
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	670.5	691.0	3%	658.0	-5%	687.5	4%	691.0	1%
Number of Students - Free Meals	95	126	33%	104	-17%	134	29%	134	0%
Number of Students - Reduced Meals	63	48	-24%	60	25%	42	-30%	42	0%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*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.

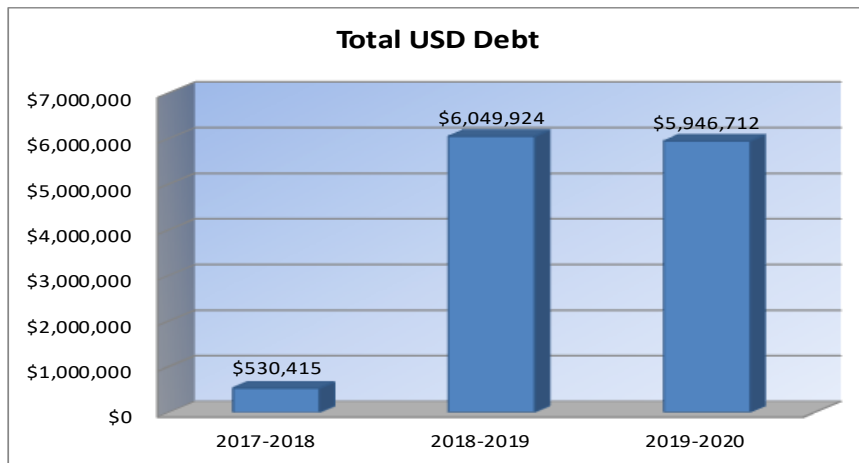
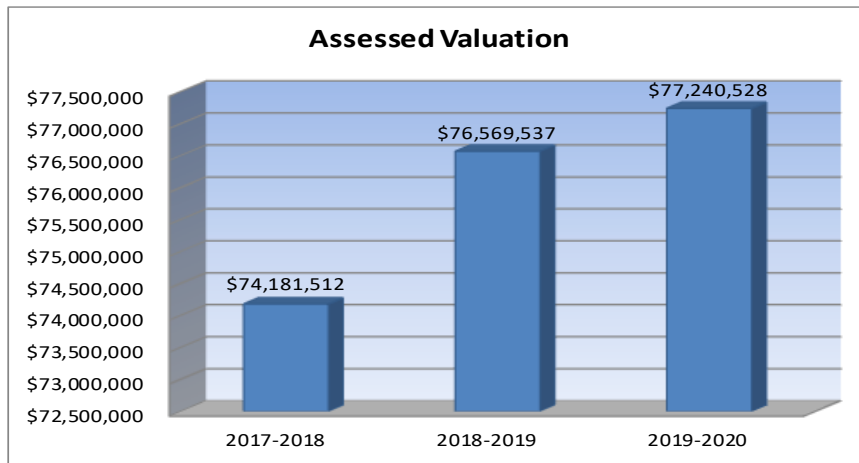
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.511	16.927	16.264
Adult Education	0.000	0.000	0.000
Capital Outlay	7.439	7.988	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	0.000	6.957	7.461
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	45.950	51.872	51.725
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



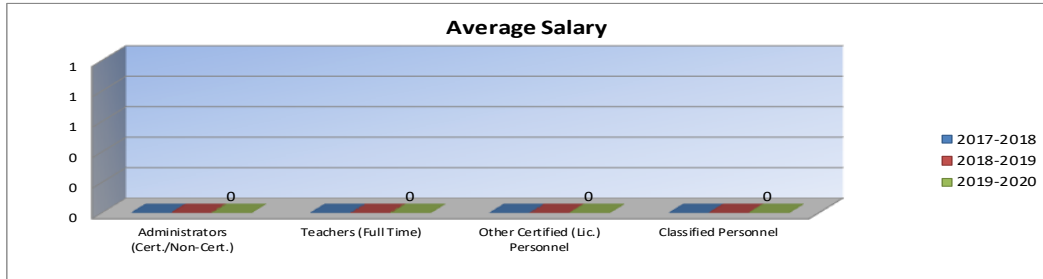
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$74,181,512	\$76,569,537	\$77,240,528
Bonded Indebtedness	530,415	6,049,924	5,946,712



USD# 306
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)			0			0			0
Teachers (Full Time)			0			0			0
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel			0			0			0
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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