

Budget at a Glance 2018-19



USD 298 - Lincoln



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	3,025,788	61%	3,017,929	58%	0%	3,480,825	52%	15%
Student Support Services	93,436	2%	100,075	2%	7%	152,955	2%	53%
Instructional Support Services	23,259	0%	23,512	0%	1%	26,900	0%	14%
Administration & Support	717,289	15%	714,983	14%	0%	1,674,298	25%	134%
Operations & Maintenance	424,503	9%	481,003	9%	13%	510,369	8%	6%
Transportation	278,108	6%	401,385	8%	44%	470,240	7%	17%
Food Services	255,533	5%	244,355	5%	-4%	286,241	4%	17%
Capital Improvements	70,655	1%	170,567	3%	141%	89,000	1%	-48%
Debt Services	44,575	1%	43,944	1%	-1%	42,600	1%	-3%
Other Costs	1,383	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	4,934,509	100%	5,197,753	100%	5%	6,733,426	100%	30%
Amount per Pupil	\$14,999		\$15,110		1%	\$19,746		31%
Current Expenditures**	4,575,784	100%	4,704,422	100%	3%	6,236,226	100%	33%
Amount per Pupil	\$13,908		\$13,676		-2%	\$18,288		34%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,000,440	61%	2,988,334	57%	-4%	3,462,825	51%	-6%
Instruction*** (Current Expenditures)	3,000,440	66%	2,988,334	64%	-2%	3,462,825	56%	-8%

* 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)

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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

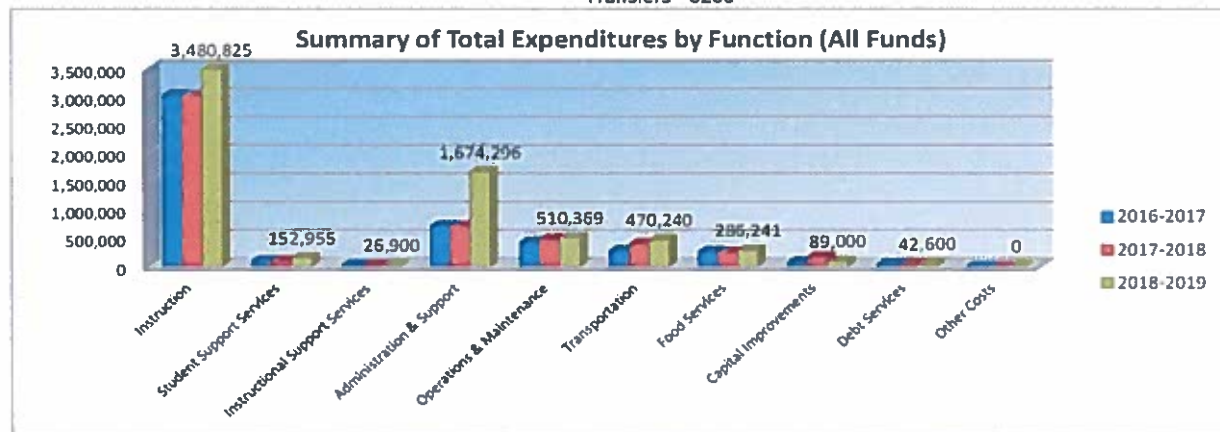
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

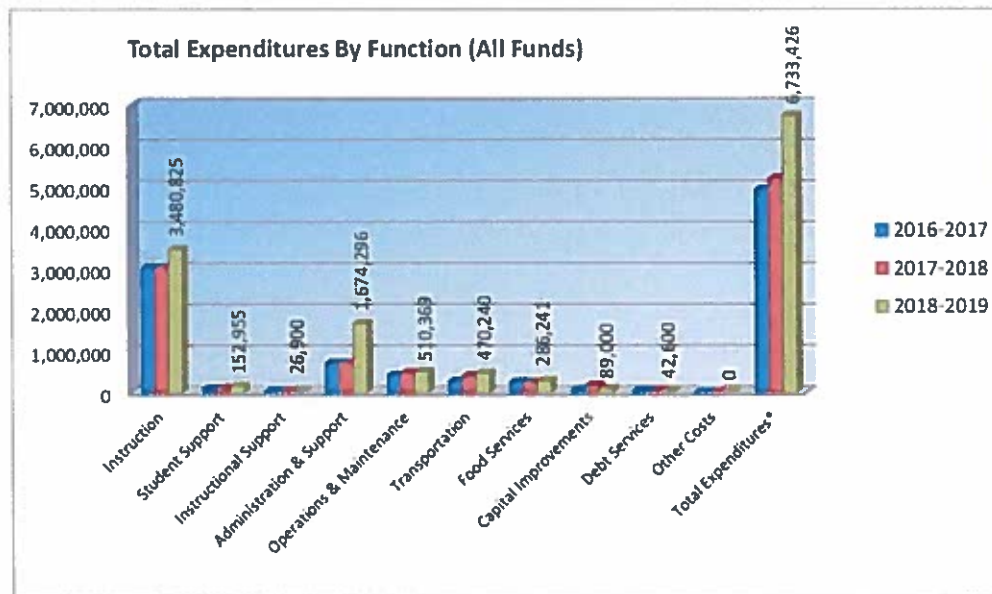
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	3,025,768	3,017,929	3,480,825
Student Support	93,436	100,075	152,955
Instructional Support	23,259	23,512	26,900
Administration & Support	717,289	714,983	1,674,296
Operations & Maintenance	424,503	481,003	510,369
Transportation	278,108	401,385	470,240
Food Services	255,533	244,355	286,241
Capital Improvements	70,655	170,567	89,000
Debt Services	44,575	43,944	42,600
Other Costs	1,383	0	0
Total Expenditures*	4,934,509	5,197,753	6,733,426

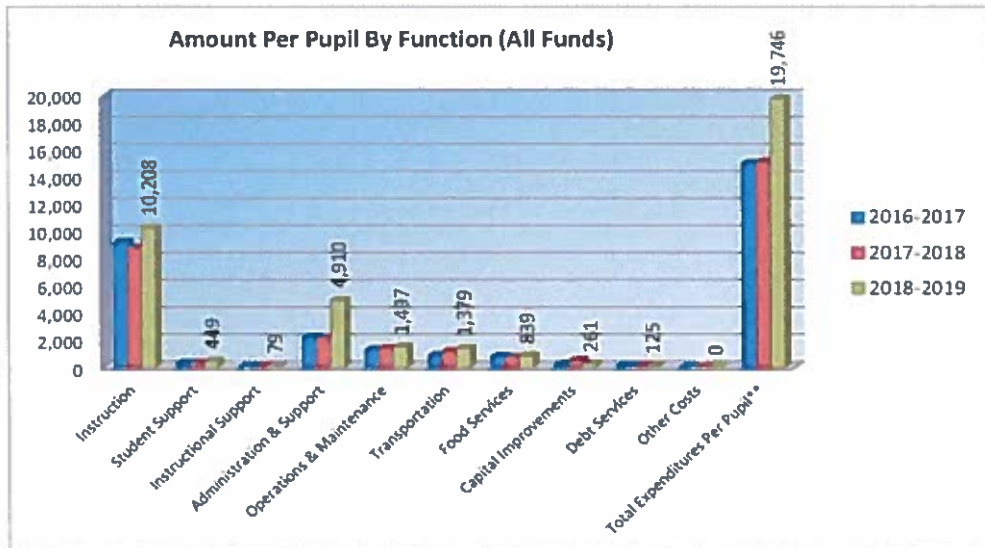


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	9,197	8,773	10,208
Student Support	284	291	449
Instructional Support	71	68	79
Administration & Support	2,180	2,078	4,910
Operations & Maintenance	1,290	1,398	1,497
Transportation	845	1,167	1,379
Food Services	777	710	839
Capital Improvements	215	496	261
Debt Services	135	128	125
Other Costs	4	0	0
Total Expenditures Per Pupil**	14,999	15,110	19,746
Enrollment (FTE)*	329.0	344.0	341.0

*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.

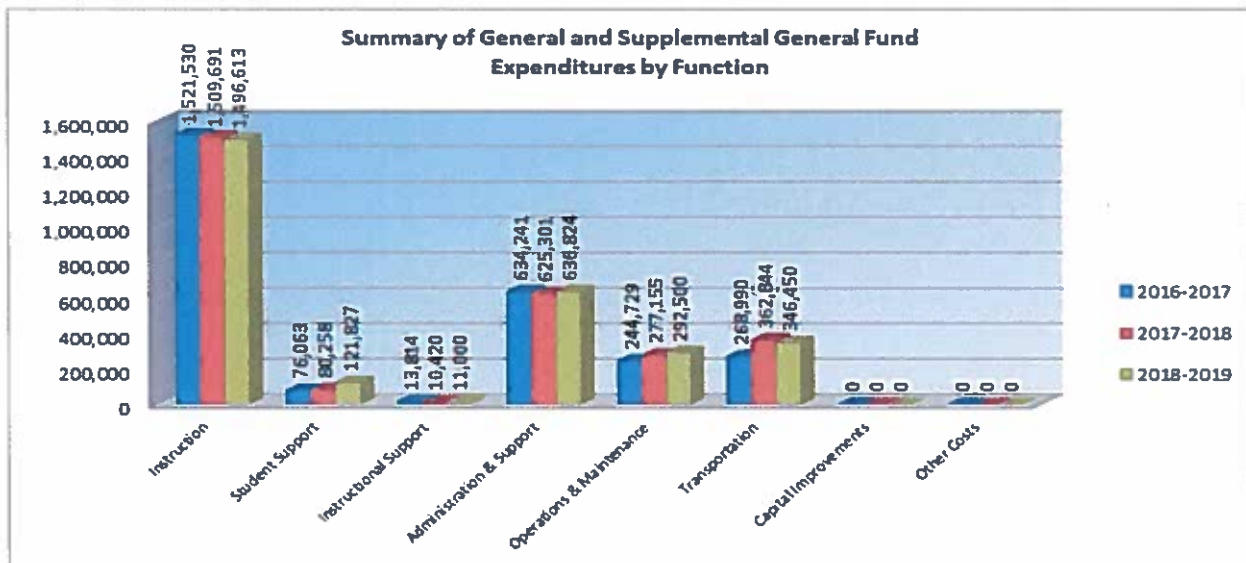


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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**

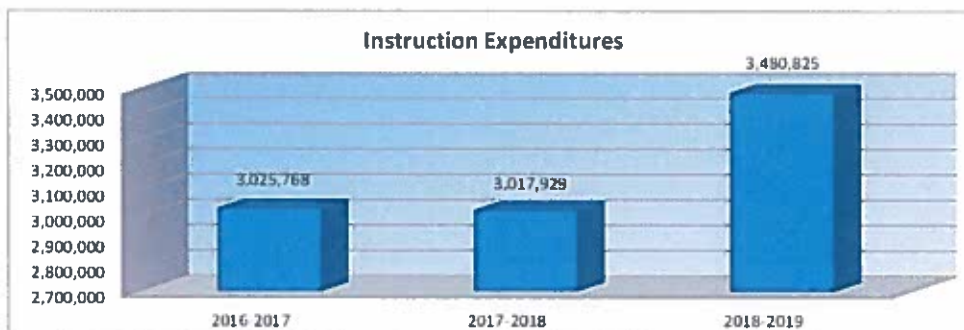
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,521,530	55%	1,509,691	53%	-1%	1,496,613	52%	-1%
Student Support	76,063	3%	80,258	3%	6%	121,827	4%	52%
Instructional Support	13,814	1%	10,420	0%	-25%	11,000	0%	6%
Administration & Support	634,241	23%	625,301	22%	-1%	636,824	22%	2%
Operations & Maintenance	244,729	9%	277,155	10%	13%	292,500	10%	6%
Transportation	268,990	10%	362,844	13%	35%	346,450	12%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,759,367	100%	2,865,669	100%	4%	2,905,214	100%	1%
Amount per Pupil	\$8,387		\$8,330		-1%	\$8,520		2%

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	1,443,761	1,435,489	-1%	1,419,613	-1%
Federal Funds	168,552	90,613	-46%	101,977	13%
Supplemental General	77,769	74,202	-5%	77,000	4%
At Risk (4yr Old)	27,003	25,644	-5%	27,000	5%
At Risk (K-12)	305,551	304,553	0%	307,045	1%
Bilingual Education	3,082	4,410	43%	4,452	1%
Virtual Education	0	0	0%	0	0%
Capital Outlay	25,328	29,595	17%	18,000	-39%
Driver Education	3,501	3,429	-2%	9,058	164%
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	702,058	709,215	1%	972,782	37%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	52,014	49,990	-4%	51,345	3%
Gifts/Grants	56,329	50,750	-10%	225,861	345%
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	139,392	205,221	47%	266,692	30%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	23,428	34,818	49%		
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	3,025,768	3,017,929	0%	3,480,825	15%
Enrollment (FTE)*	329.0	344.0	5%	341.0	-1%
Amount per Pupil	9,197	8,773	-5%	10,208	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,025,768	3,017,929	0%	3,480,825	15%



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 2016-17 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	Other	
General	3,190,807	0	3,190,807	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,018,588	155,301	141,991	0	0	0	721,294	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	27,000	0	0	0	0	27,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	307,045	0	0	0	3,000	304,045	0	0
Bilingual Education	4,452	0	0	0	0	4,452	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	497,200	248,554	0	0	0	0	287,927	39,281
Driver Training	10,158	4,038	3,120	0	0	0	3,000	0
Declining Enrollment	XXXXXXXXXX	0	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	271,148	20,000	1,840	120,128	0	15,000	114,178	0
Professional Development	15,424	0	1,924	0	0	13,500	0	0
Parent Education Program	13,662	0	0	0	0	13,662	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	987,782	111,282	0	0	0	876,520	0	0
Career and Postsecondary Education	51,345	0	0	1,345	0	50,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	1,145,861	62,119	6,442	0	0	0	1,077,300	0
Textbook & Student Materials Revolving	0	0	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	395,160	0	395,160	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	252,074	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	3,558	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	101,977	0	XXXXXXXXXX	101,977	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	8,037,605	656,906	3,741,284	223,450	3,000	1,304,179	2,203,699	39,281
Less Transfers	1,304,179	0	0	0	0	0	0	0
TOTAL Budget Expenditures	\$6,733,426	0	0	0	0	0	0	0

Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	3,264,588	3,406,756	3,741,284
Federal Revenues	309,437	216,985	223,450
Local Revenues*	1,246,805	1,505,553	2,206,699
Total Revenues	4,820,830	5,129,274	6,171,433
Revenues Per Pupil	14,653	14,911	18,098

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.

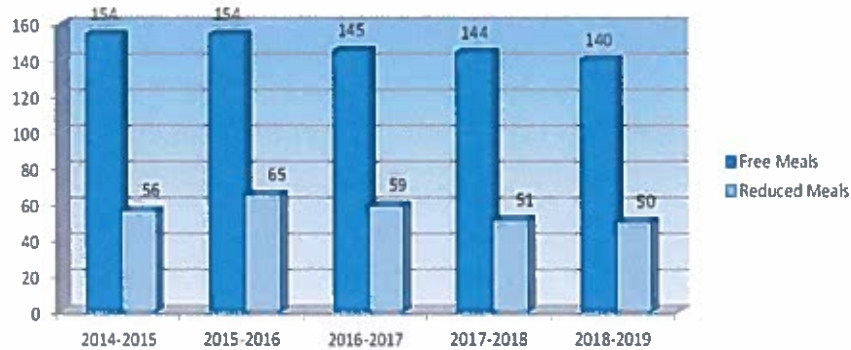
Enrollment Information

	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)*	333.1	346.0	4%	329.0	-5%	344.0	5%	341.0	-1%
Number of Students - Free Meals	154	154	0%	145	-6%	144	-1%	140	-3%
Number of Students - Reduced Meals	56	65	16%	59	-9%	51	-14%	50	-2%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid



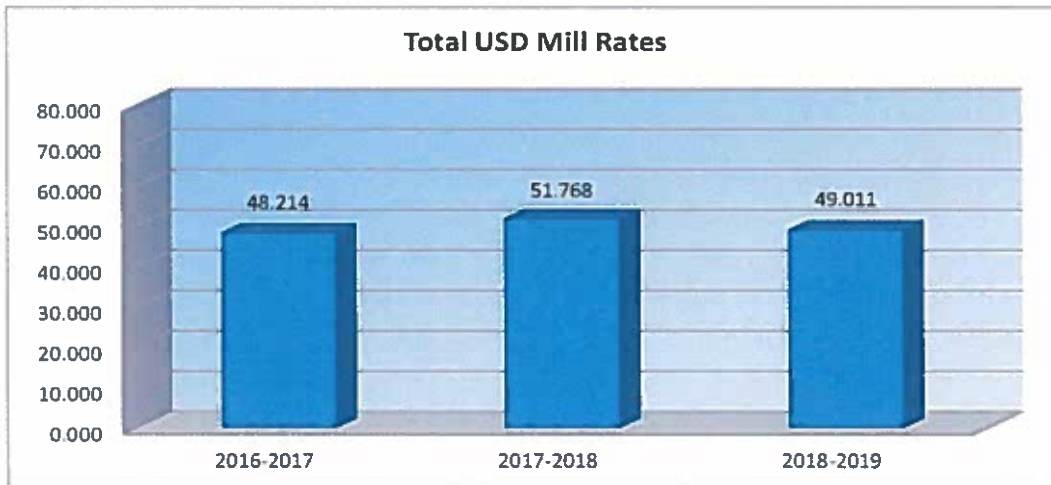
Low Income Students



*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.

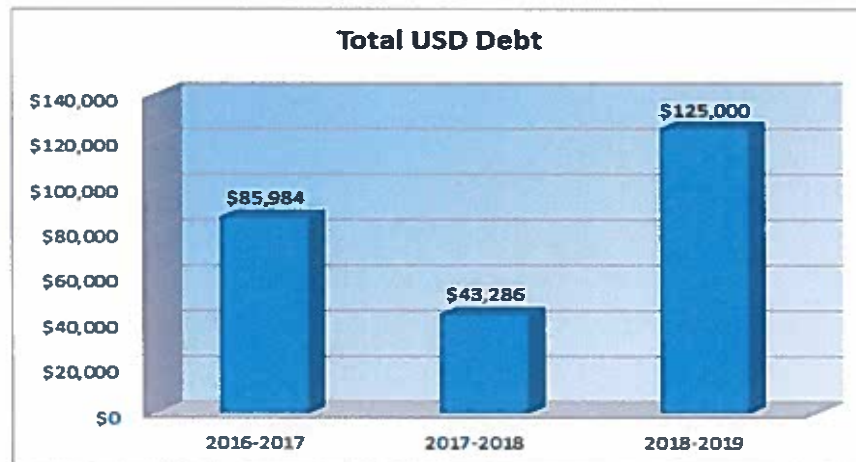
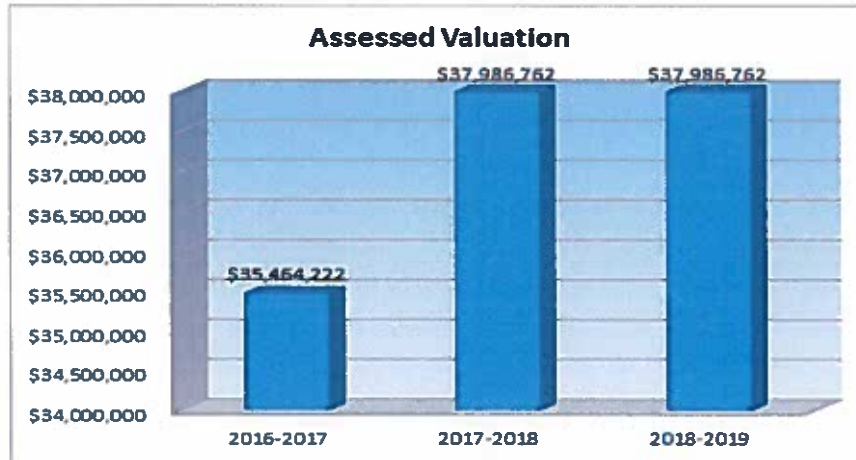
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	20.214	23.768	21.011
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	0.000	0.000	0.000
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	48.214	51.768	49.011
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



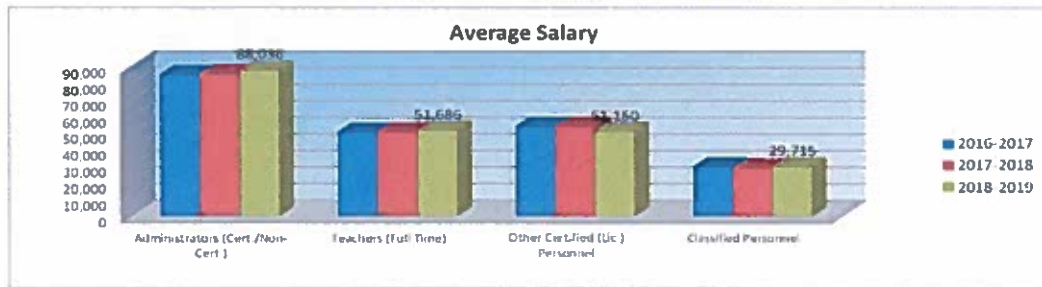
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$35,464,222	\$37,986,762	\$37,986,762
Bonded Indebtedness	85,984	43,286	125,000



USD# 298
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)	3.0	255,244	85,081	3.0	257,109	85,703	3.0	264,109	88,036
Teachers (Full Time)	31.0	1,565,945	50,514	31.0	1,571,285	50,686	30.0	1,550,579	51,686
Other Certified (Licensed) Personnel	3.9	210,892	54,024	4.0	218,297	54,074	5.0	255,749	51,150
Classified Personnel	20.4	608,394	29,725	20.8	597,218	28,991	20.5	609,180	29,715
Substitutes/Temporary Help	XXXXX	81,200	XXXXXXXXXX	XXXXX	49,903	XXXXXXXXXX	XXXXX	50,000	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:

<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