

# Budget at a Glance 2019-20



USD 398 - Peabody-Burns



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

[www.ksde.org](http://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 2019-20.....	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)**

	<b>2017-2018 Actual</b>	<b>% of Tot</b>	<b>2018-2019 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2019-2020 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	2,467,909	60%	2,383,210	58%	-3%	2,625,587	53%	10%
Student Support Services	238,287	6%	368,014	9%	54%	336,826	7%	-8%
Instructional Support Services	95,692	2%	97,748	2%	2%	136,777	3%	40%
Administration & Support	474,097	12%	504,847	12%	6%	536,191	11%	6%
Operations & Maintenance	479,837	12%	441,271	11%	-8%	491,696	10%	11%
Transportation	111,704	3%	118,339	3%	6%	293,877	6%	148%
Food Services	156,897	4%	147,654	4%	-6%	170,000	3%	15%
Capital Improvements	78,046	2%	51,951	1%	-33%	355,421	7%	584%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>4,102,469</b>	<b>100%</b>	<b>4,113,034</b>	<b>100%</b>	<b>0%</b>	<b>4,946,375</b>	<b>100%</b>	<b>20%</b>
Amount per Pupil	\$16,779		\$17,384		4%	\$21,102		21%
<b>Current Expenditures**</b>	<b>3,860,992</b>	<b>100%</b>	<b>3,806,632</b>	<b>100%</b>	<b>-1%</b>	<b>4,290,954</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$15,791		\$16,089		2%	\$18,306		14%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,466,619	60%	2,383,210	58%	-2%	2,625,587	53%	-5%
Instruction*** (Current Expenditures)	2,466,619	64%	2,383,210	63%	-1%	2,625,587	61%	-2%

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

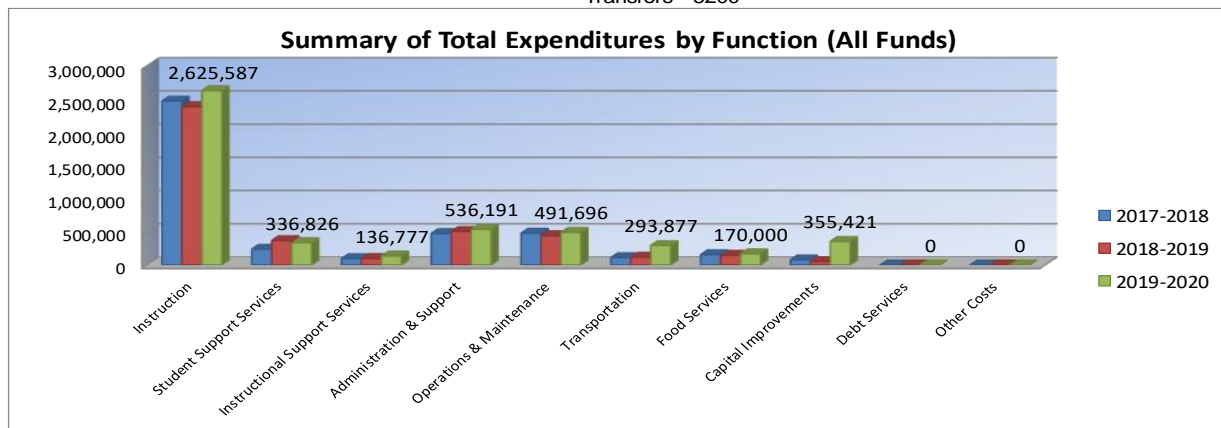
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

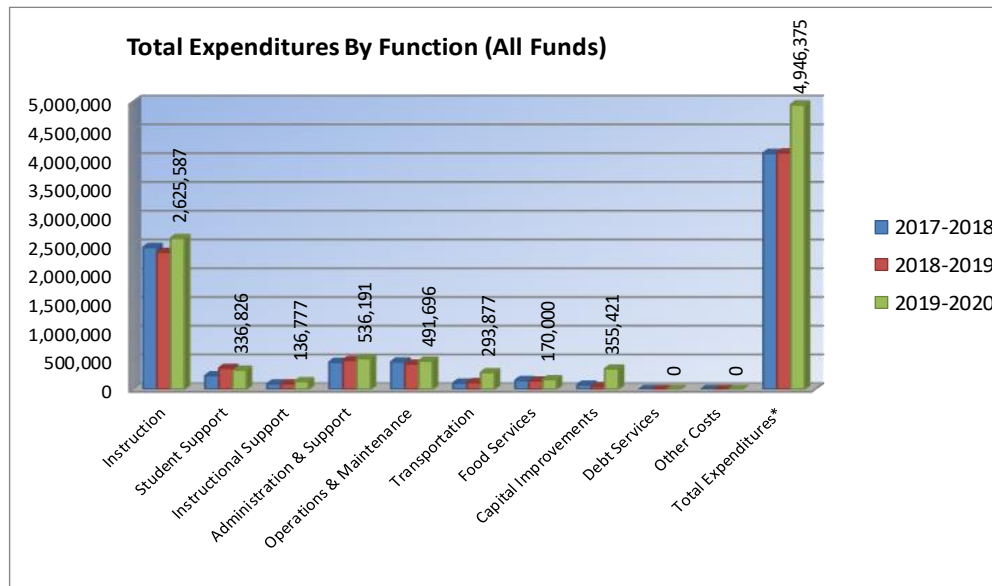
Debt Services - 5100

Transfers - 5200



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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,467,909	2,383,210	2,625,587
Student Support	238,287	368,014	336,826
Instructional Support	95,692	97,748	136,777
Administration & Support	474,097	504,847	536,191
Operations & Maintenance	479,837	441,271	491,696
Transportation	111,704	118,339	293,877
Food Services	156,897	147,654	170,000
Capital Improvements	78,046	51,951	355,421
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>4,102,469</b>	<b>4,113,034</b>	<b>4,946,375</b>

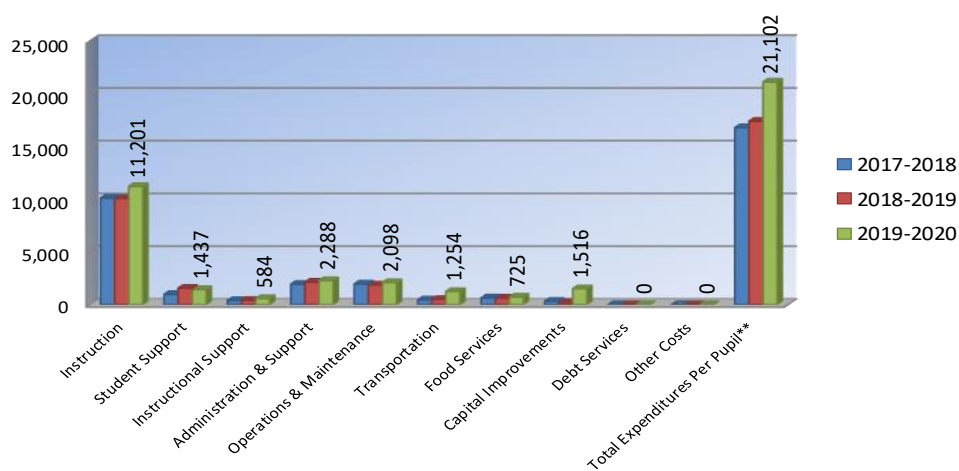


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	10,094	10,073	11,201
Student Support	975	1,555	1,437
Instructional Support	391	413	584
Administration & Support	1,939	2,134	2,288
Operations & Maintenance	1,963	1,865	2,098
Transportation	457	500	1,254
Food Services	642	624	725
Capital Improvements	319	220	1,516
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>16,779</b>	<b>17,384</b>	<b>21,102</b>
Enrollment (FTE)*	244.5	236.6	234.4

\*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.

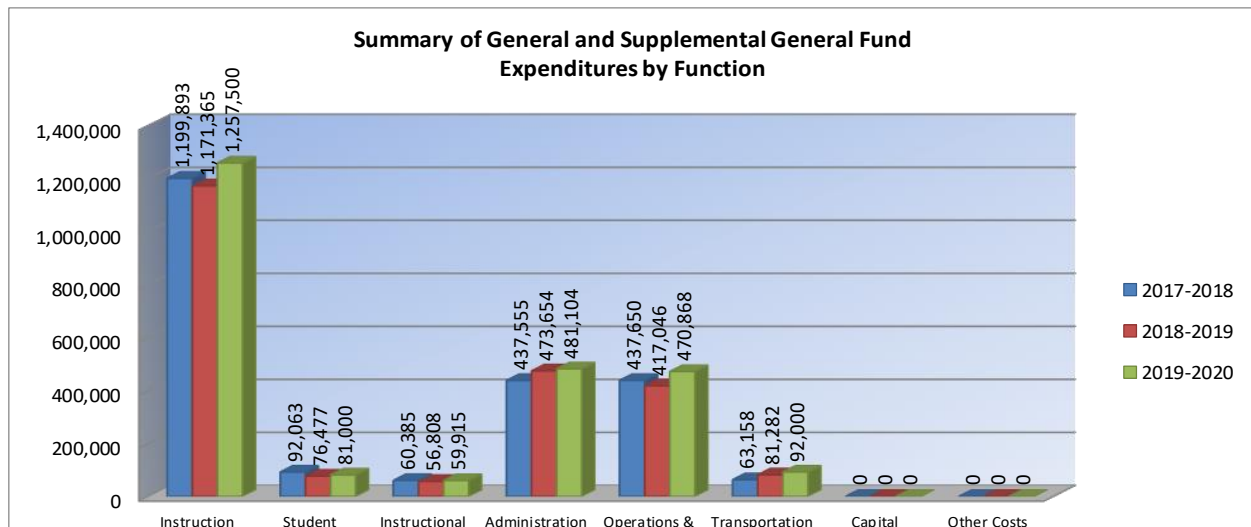
**Amount Per Pupil By Function (All Funds)**

\*\*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**

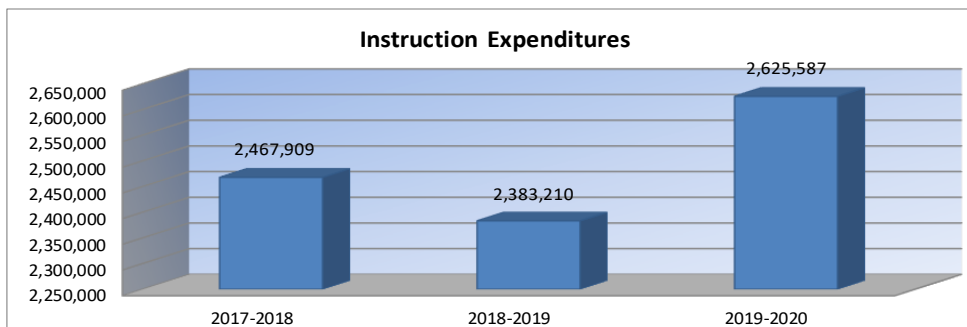
	<b>2017-2018 Actual</b>	<b>% of Tot</b>	<b>2018-2019 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2019-2020 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	1,199,893	52%	1,171,365	51%	-2%	1,257,500	51%	7%
Student Support	92,063	4%	76,477	3%	-17%	81,000	3%	6%
Instructional Support	60,385	3%	56,808	2%	-6%	59,915	2%	5%
Administration & Support	437,555	19%	473,654	21%	8%	481,104	20%	2%
Operations & Maintenance	437,650	19%	417,046	18%	-5%	470,868	19%	13%
Transportation	63,158	3%	81,282	4%	29%	92,000	4%	13%
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>2,290,704</b>	<b>100%</b>	<b>2,276,632</b>	<b>100%</b>	<b>-1%</b>	<b>2,442,387</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$9,369		\$9,622		3%	\$10,420		8%

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	885,188		1,001,970	13%		1,083,000	8%
Federal Funds	56,368		73,154	30%		67,938	-7%
Supplemental General	314,705		169,395	-46%		174,500	3%
Preschool-Aged At-Risk	33,530		34,583	3%		40,678	18%
At Risk (K-12)	232,899		279,185	20%		283,100	1%
Bilingual Education	0		0	0%		0	0%
Virtual Education	23,389		7,440	-68%		27,050	264%
Capital Outlay	1,290		0	-100%		0	0%
Driver Education	1,947		4,630	138%		8,650	87%
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	561,134		559,442	0%		573,995	3%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	135,158		91,892	-32%		129,500	41%
Gifts/Grants	0		30,035	0%		30,000	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	139,276		116,203	-17%		207,176	78%
Contingency Reserve	0		0	0%			
Text Book & Student Material	68,733		3,233	-95%			
Activity Fund	14,292		12,048	-16%			
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>	2,467,909		2,383,210	-3%		2,625,587	10%
Enrollment (FTE)*	244.5		236.6	-3%		234.4	-1%
Amount per Pupil	10,094		10,073	0%		11,201	11%
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>	2,467,909		2,383,210	-3%		2,625,587	10%



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	2,613,810	204	2,613,606	0	0	0	0	XXXXXXXXXX
Supplemental General	881,919	54,853	149,221			0	677,845	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	40,678	1,484		0	0	40,000	0	806
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	324,600	25,063		0	0	301,325	0	1,788
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	27,050	25,354			0	2,000	0	304
Capital Outlay	655,421	1,019,597	0	0	0	0	150,064	514,240
Driver Training	32,650	28,903	1,950	0	0	0	2,000	203
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	170,000	35,796	1,019	77,285	0	25,000	30,966	66
Professional Development	45,000	50,000	3,125	0	0	10,500	0	18,625
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	648,995	280,401	0	0	0	569,517	0	200,923
Career and Postsecondary Education	143,250	34,894	4,460	0	0	105,000	0	1,104
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	30,000	0	0				0	0
Textbook & Student Materials Revolving		57,650						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	318,406	0	318,406			0		XXXXXXXXXX
Contingency Reserve		284,083						XXXXXXXXXX
Activity Funds		2,532						XXXXXXXXXX
Bond and Interest #1	0	164,780	0	0	0		0	164,780
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	67,938	0	XXXXXXXXXX	67,938	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,999,717	2,065,594	3,091,787	145,223	0	1,053,342	860,875	902,839
Less Transfers	1,053,342							
TOTAL Budget Expenditures	\$4,946,375							

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

	2017-2018	2018-2019	2019-2020
State Revenues	2,767,697	2,848,018	3,091,787
Federal Revenues	144,489	161,365	145,223
Local Revenues*	1,071,444	1,092,572	860,875
Total Revenues	3,983,630	4,101,955	4,097,885
Revenues Per Pupil	16,293	17,337	17,482

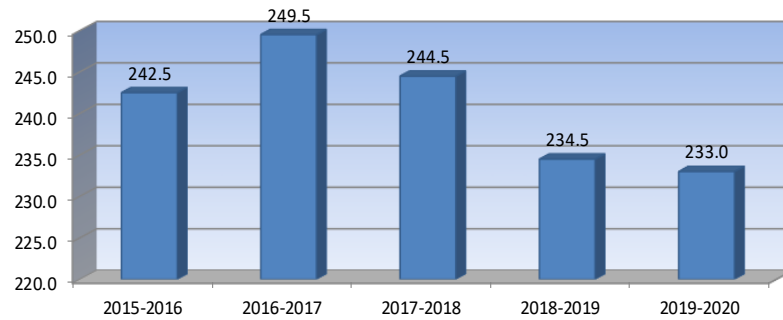
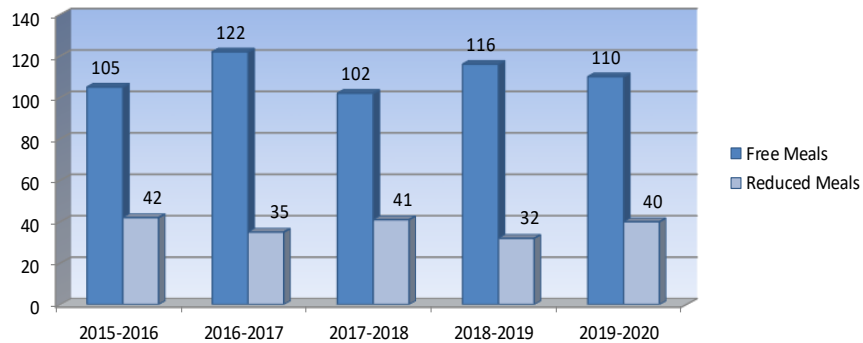
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

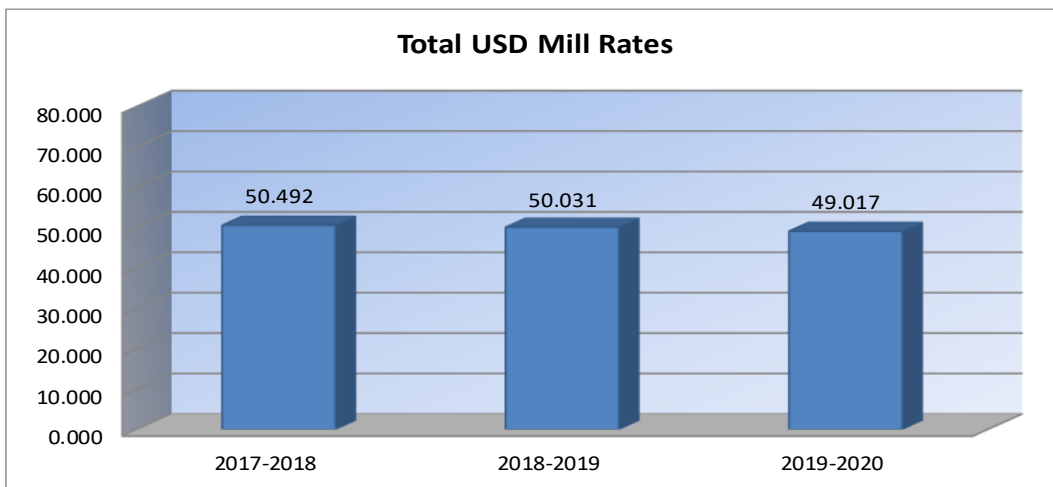
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	242.5	249.5	3%	244.5	-2%	234.5	-4%	233.0	-1%
Number of Students - Free Meals	105	122	16%	102	-16%	116	14%	110	-5%
Number of Students - Reduced Meals	42	35	-17%	41	17%	32	-22%	40	25%

**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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

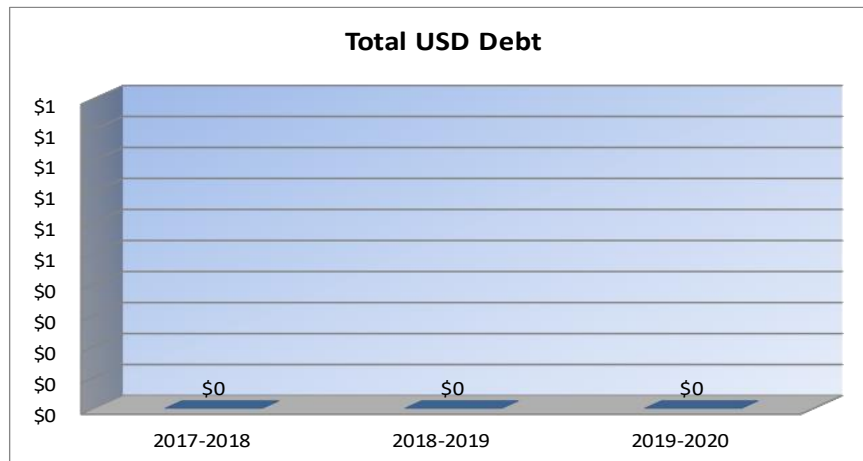
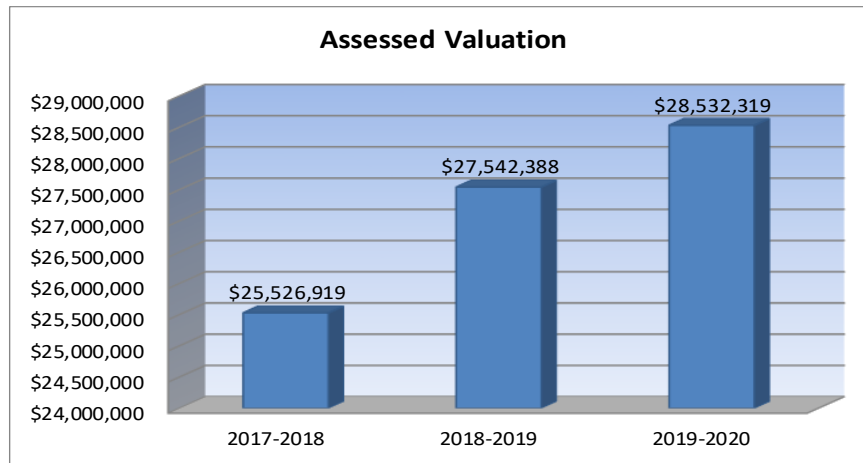
**Miscellaneous Information  
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	24.492	24.033	24.017
Adult Education	0.000	0.000	0.000
Capital Outlay	6.000	5.998	5.000
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
<b>TOTAL USD</b>	<b>50.492</b>	<b>50.031</b>	<b>49.017</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	1.766	1.999	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.766</b>	<b>1.999</b>	<b>2.000</b>



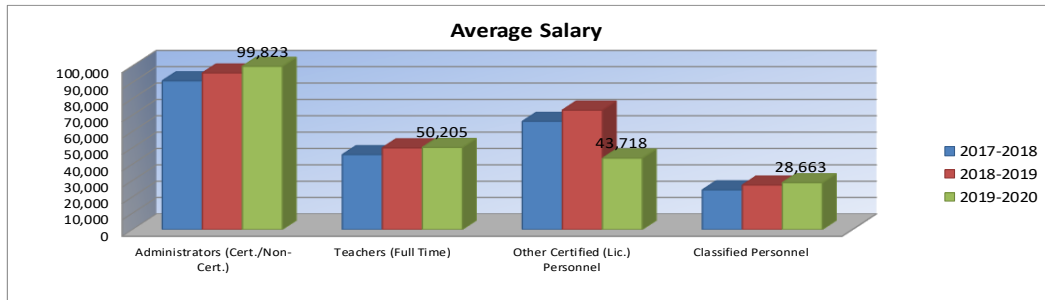
## Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$25,526,919	\$27,542,388	\$28,532,319
Bonded Indebtedness	0	0	0



USD# 398  
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)	2.0	181,896	90,948	2.0	191,463	95,732	2.0	199,645	99,823
Teachers (Full Time)	25.0	1,145,458	45,818	25.0	1,249,229	49,969	25.0	1,255,130	50,205
Other Certified (Licensed) Personnel	1.5	99,237	66,158	1.5	109,502	73,001	1.5	65,577	43,718
Classified Personnel	20.0	485,556	24,278	17.0	462,721	27,219	17.0	487,269	28,663
Substitutes/Temporary Help	XXXXX	55,772	XXXXXXX	XXXXX	46,423	XXXXXXX	XXXXX	53,250	XXXXXXX



#### 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