

# Budget at a Glance 2019-20



USD 392 - Osborne



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)

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**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	2,570,391	57%	2,660,133	62%	3%	3,250,532	57%	22%
Student Support Services	112,763	3%	108,866	3%	-3%	134,008	2%	23%
Instructional Support Services	35,780	1%	53,016	1%	48%	66,491	1%	25%
Administration & Support	538,415	12%	478,013	11%	-11%	544,952	10%	14%
Operations & Maintenance	442,643	10%	322,641	7%	-27%	443,101	8%	37%
Transportation	461,451	10%	359,465	8%	-22%	291,223	5%	-19%
Food Services	221,623	5%	226,051	5%	2%	254,496	4%	13%
Capital Improvements	118,620	3%	100,311	2%	-15%	700,000	12%	598%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	22	0%	155	0%	605%	200	0%	29%
<b>Total Expenditures*</b>	<b>4,501,708</b>	<b>100%</b>	<b>4,308,651</b>	<b>100%</b>	<b>-4%</b>	<b>5,685,003</b>	<b>100%</b>	<b>32%</b>
Amount per Pupil	\$16,424		\$15,076		-8%	\$19,077		27%
<b>Current Expenditures**</b>	<b>4,275,004</b>	<b>100%</b>	<b>4,157,805</b>	<b>100%</b>	<b>-3%</b>	<b>4,645,003</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$15,597		\$14,548		-7%	\$15,587		7%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,553,724	57%	2,629,115	61%	4%	3,000,532	53%	-8%
Instruction*** (Current Expenditures)	2,553,724	60%	2,629,115	63%	3%	3,000,532	65%	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

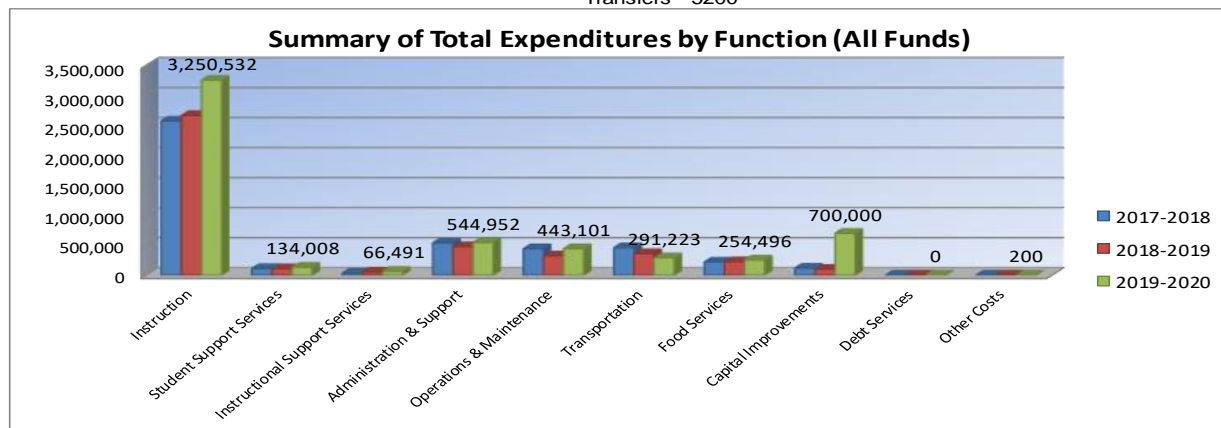
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

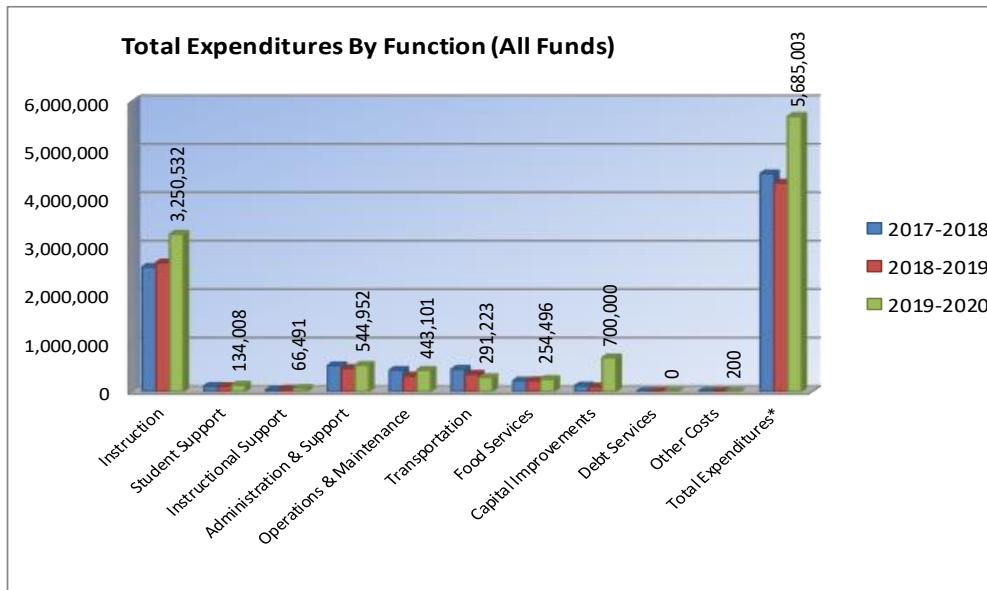
Debt Services - 5100

Transfers - 5200



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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,570,391	2,660,133	3,250,532
Student Support	112,763	108,866	134,008
Instructional Support	35,780	53,016	66,491
Administration & Support	538,415	478,013	544,952
Operations & Maintenance	442,643	322,641	443,101
Transportation	461,451	359,465	291,223
Food Services	221,623	226,051	254,496
Capital Improvements	118,620	100,311	700,000
Debt Services	0	0	0
Other Costs	22	155	200
<b>Total Expenditures*</b>	<b>4,501,708</b>	<b>4,308,651</b>	<b>5,685,003</b>

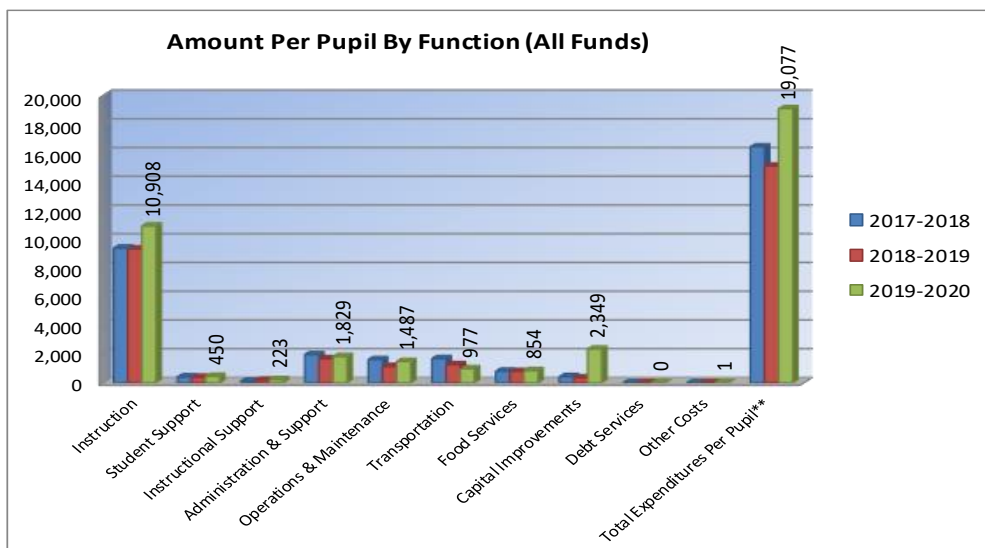


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	9,378	9,308	10,908
Student Support	411	381	450
Instructional Support	131	186	223
Administration & Support	1,964	1,673	1,829
Operations & Maintenance	1,615	1,129	1,487
Transportation	1,684	1,258	977
Food Services	809	791	854
Capital Improvements	433	351	2,349
Debt Services	0	0	0
Other Costs	0	1	1
<b>Total Expenditures Per Pupil**</b>	<b>16,424</b>	<b>15,076</b>	<b>19,077</b>
<b>Enrollment (FTE)*</b>	<b>274.1</b>	<b>285.8</b>	<b>298.0</b>

\*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.

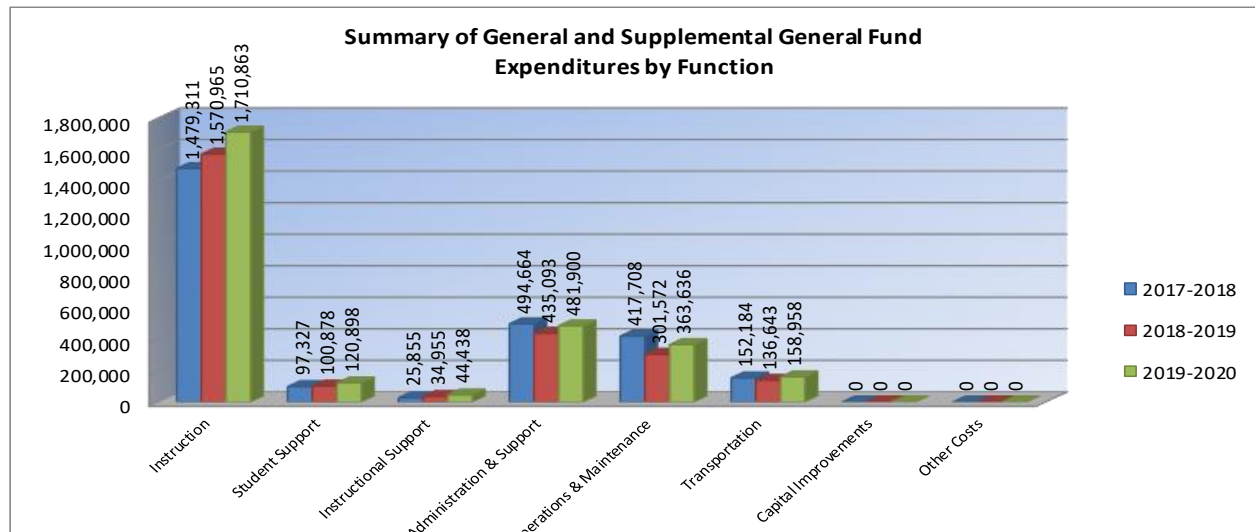


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

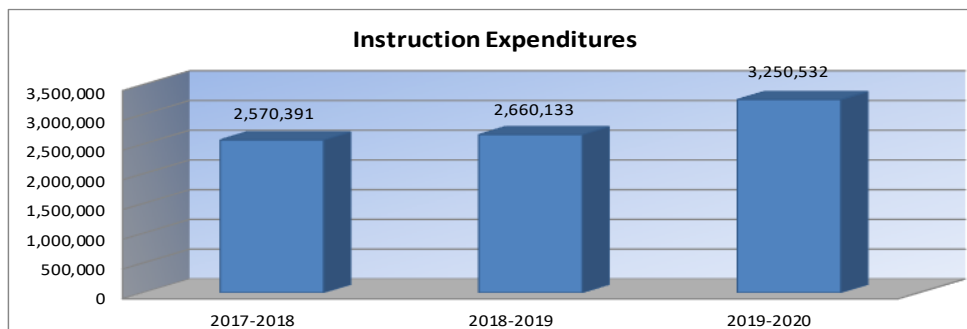
	<b>2017-2018 Actual</b>	<b>% of Tot</b>	<b>2018-2019 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2019-2020 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	1,479,311	55%	1,570,965	61%	6%	1,710,863	59%	9%
Student Support	97,327	4%	100,878	4%	4%	120,898	4%	20%
Instructional Support	25,855	1%	34,955	1%	35%	44,438	2%	27%
Administration & Support	494,664	19%	435,093	17%	-12%	481,900	17%	11%
Operations & Maintenance	417,708	16%	301,572	12%	-28%	363,636	13%	21%
Transportation	152,184	6%	136,643	5%	-10%	158,958	6%	16%
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>2,667,049</b>	<b>100%</b>	<b>2,580,106</b>	<b>100%</b>	<b>-3%</b>	<b>2,880,693</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$9,730		\$9,028		-7%	\$9,667		7%

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	831,126		962,368	16%		1,076,201	12%
Federal Funds	66,411		82,275	24%		74,000	-10%
Supplemental General	648,185		608,597	-6%		634,662	4%
Preschool-Aged At-Risk	0		0	0%		29,786	0%
At Risk (K-12)	224,801		193,837	-14%		280,716	45%
Bilingual Education	0		0	0%		8,312	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	16,667		31,018	86%		250,000	706%
Driver Education	2,550		0	-100%		10,900	0%
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%		21,786	0%
Special Education	513,690		522,834	2%		530,894	2%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	125,720		29,912	-76%		38,637	29%
Gifts/Grants	5,457		105,190	1828%		99,181	-6%
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	134,194		118,790	-11%		195,457	65%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,590		5,312	234%			
Activity Fund	0		0	0%			
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>2,570,391</b>		<b>2,660,133</b>	<b>3%</b>		<b>3,250,532</b>	<b>22%</b>
Enrollment (FTE)*	274.1		285.8	4%		298.0	4%
Amount per Pupil	9,378		9,308	-1%		10,908	17%
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>2,570,391</b>		<b>2,660,133</b>	<b>3%</b>		<b>3,250,532</b>	<b>22%</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 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	2,823,514	429	2,823,085	0	0	0	0	XXXXXXXXXX
Supplemental General	866,624	47,375	165,958			0	653,291	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	29,786	0		21,786	0	8,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	280,716	66		0	0	280,650	0	0
Bilingual Education	8,312	0		0	0	8,312	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,040,000	997,223	0	0	0	0	256,858	214,081
Driver Training	11,500	16,813	2,860	0	0	0	0	8,173
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	245,538	35,973	1,467	97,324	30,000	30,000	53,730	2,956
Professional Development	10,000	1,158	1,250	0	0	10,000	0	2,408
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	21,786	21,786		0	0	0	0	0
Special Education	562,649	480,094	0	372,682	0	447,483	0	737,610
Career and Postsecondary Education	48,087	18,587	0	0	3,500	25,000	1,000	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	156,681	5,857	0				92,000	1,176
Textbook & Student Materials Revolving		11,652						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	315,255	0	315,255			0		XXXXXXXXXX
Contingency Reserve		239,024						XXXXXXXXXX
Activity Funds		67,764						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0		0	0
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	74,000	0	XXXXXXXXXX	74,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>6,494,448</b>	<b>1,943,801</b>	<b>3,309,875</b>	<b>565,792</b>	<b>33,500</b>	<b>809,445</b>	<b>1,056,879</b>	<b>966,404</b>
Less Transfers	809,445							
<b>TOTAL Budget Expenditures</b>	<b>\$5,685,003</b>							

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

	2017-2018	2018-2019	2019-2020
State Revenues	2,806,899	2,837,656	3,309,875
Federal Revenues	370,858	313,272	565,792
Local Revenues*	1,378,736	1,302,730	1,090,379
Total Revenues	4,556,493	4,453,658	4,966,046
Revenues Per Pupil	16,623	15,583	16,665

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.

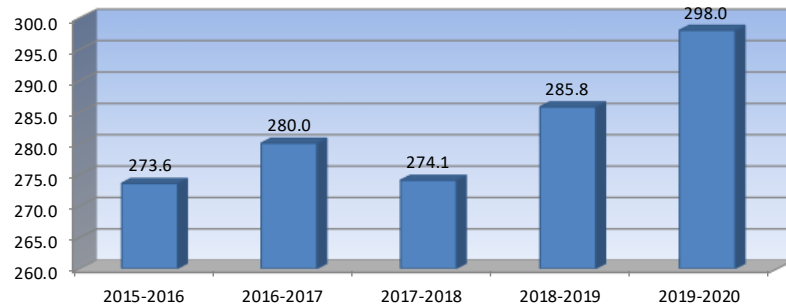
\*Excludes "Transfers" to avoid duplication of revenue.



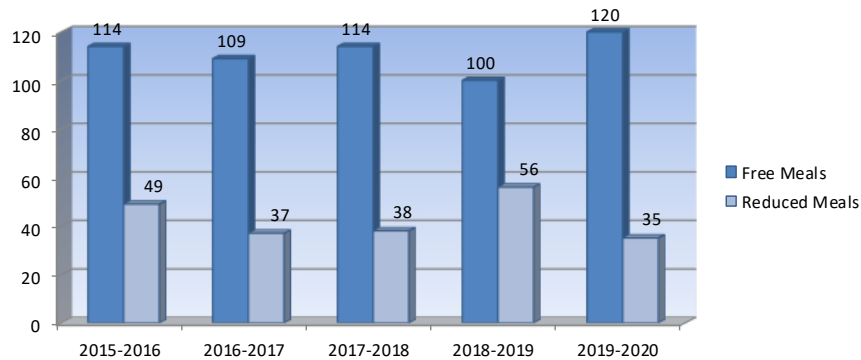
## Enrollment Information

	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)*	273.6	280.0	2%	274.1	-2%	285.8	4%	298.0	4%
Number of Students - Free Meals	114	109	-4%	114	5%	100	-12%	120	20%
Number of Students - Reduced Meals	49	37	-24%	38	3%	56	47%	35	-38%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid



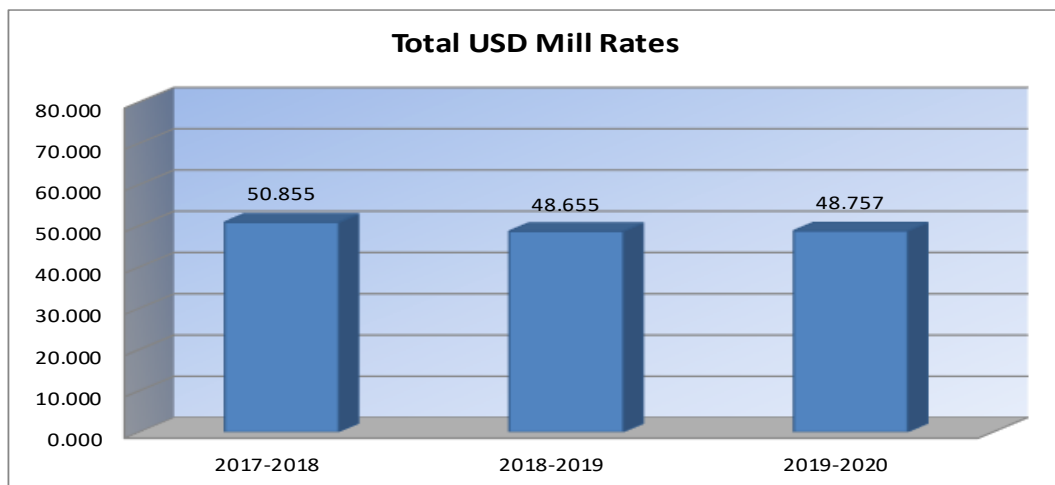
Low Income Students



\*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.

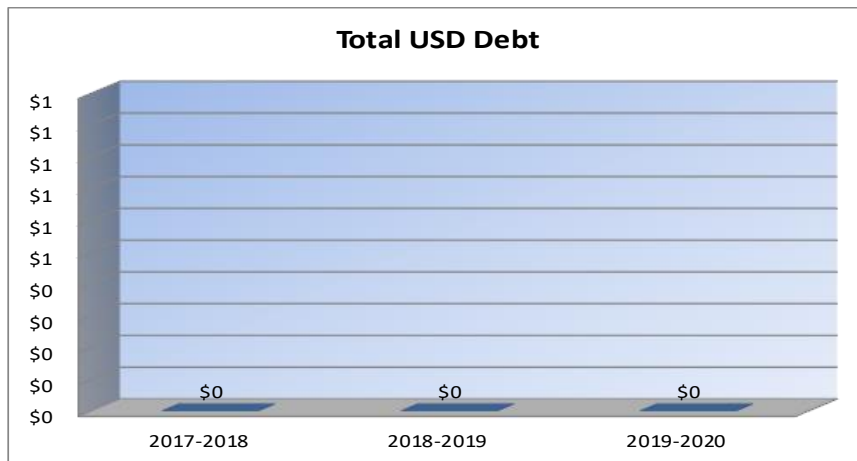
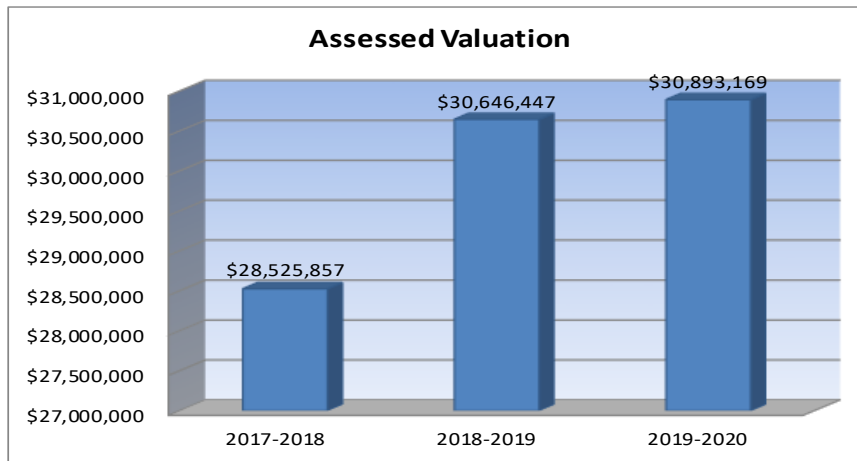
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
General	20.000	20.000	20.000
Supplemental General	22.855	20.655	20.757
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
<b>TOTAL USD</b>	<b>50.855</b>	<b>48.655</b>	<b>48.757</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>



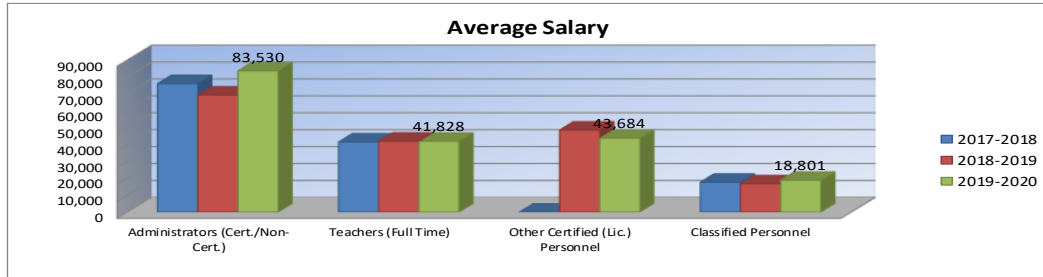
**Other Information**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
Assessed Valuation	\$28,525,857	\$30,646,447	\$30,893,169
Bonded Indebtedness	0	0	0



USD# 392  
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	151,984	75,992	2.0	138,449	69,225	2.0	167,059	83,530
Teachers (Full Time)	27.0	1,119,231	41,453	27.0	1,131,554	41,909	28.5	1,192,099	41,828
Other Certified (Licensed) Personnel			0	1.0	48,487	48,487	1.5	65,526	43,684
Classified Personnel	24.5	432,046	17,635	23.5	394,205	16,775	22.0	413,616	18,801
Substitutes/Temporary Help	XXXX	43,172	XXXXXXXXXX	XXXX	53,245	XXXXXXXXXX	XXXX		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