

Budget at a Glance 2020-21



USD 218 - Elkhart

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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	7,717,517	75%	7,690,247	75%	0%	8,197,009	70%	7%
Student Support Services	77,048	1%	165,331	2%	115%	168,660	1%	2%
Instructional Support Services	59,712	1%	78,198	1%	31%	83,050	1%	6%
Administration & Support	865,407	8%	896,801	9%	4%	920,491	8%	3%
Operations & Maintenance	786,039	8%	809,608	8%	3%	1,099,615	9%	36%
Transportation	423,726	4%	110,651	1%	-74%	374,355	3%	238%
Food Services	270,766	3%	279,928	3%	3%	322,012	3%	15%
Capital Improvements	60,629	1%	88,117	1%	45%	400,000	3%	354%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	64,114	1%	92,128	1%	44%	135,000	1%	47%
Total Expenditures*	10,324,958	100%	10,211,009	100%	-1%	11,700,192	100%	15%
Amount per Pupil	\$8,568		\$8,406		-2%	\$9,206		10%
Current Expenditures**	9,728,137	100%	9,861,433	100%	1%	10,315,853	100%	5%
Amount per Pupil	\$8,072		\$8,118		1%	\$8,116		0%

Percent of Expenditures

Instruction*** (Total Expenditures)	7,703,305	75%	7,662,178	75%	0%	8,044,420	69%	-6%
Instruction*** (Current Expenditures)	7,703,305	79%	7,662,178	78%	-1%	8,044,420	78%	0%

*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.

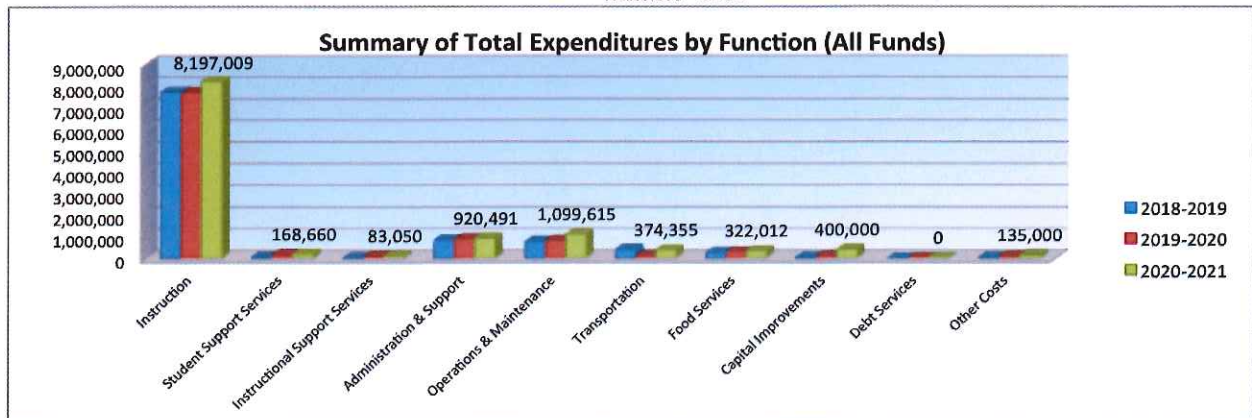
**Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

***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.

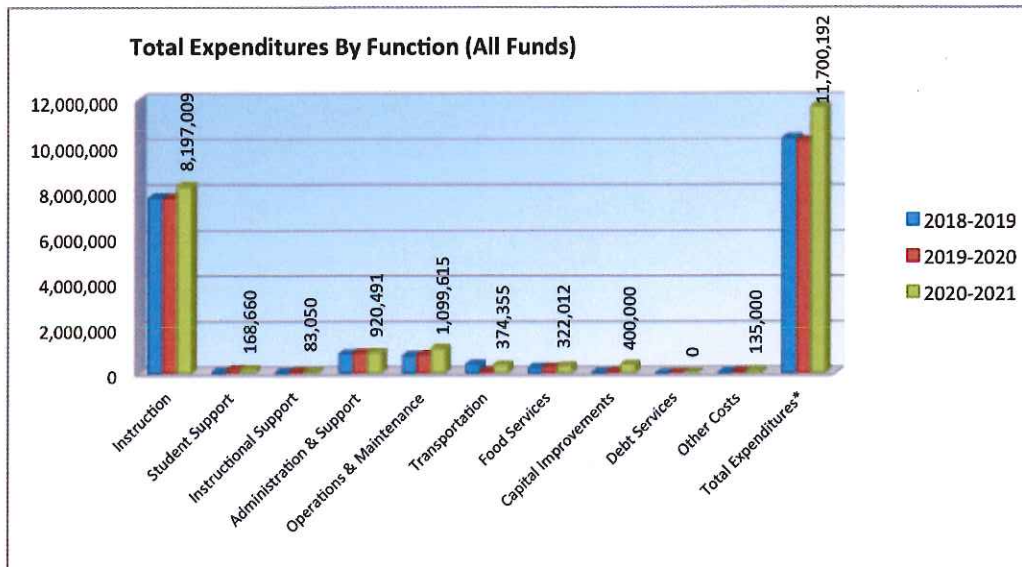
Further definition of what goes into each category:

- 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	7,717,517	7,690,247	8,197,009
Student Support	77,048	165,331	168,660
Instructional Support	59,712	78,198	83,050
Administration & Support	865,407	896,801	920,491
Operations & Maintenance	786,039	809,608	1,099,615
Transportation	423,726	110,651	374,355
Food Services	270,766	279,928	322,012
Capital Improvements	60,629	88,117	400,000
Debt Services	0	0	0
Other Costs	64,114	92,128	135,000
Total Expenditures*	10,324,958	10,211,009	11,700,192

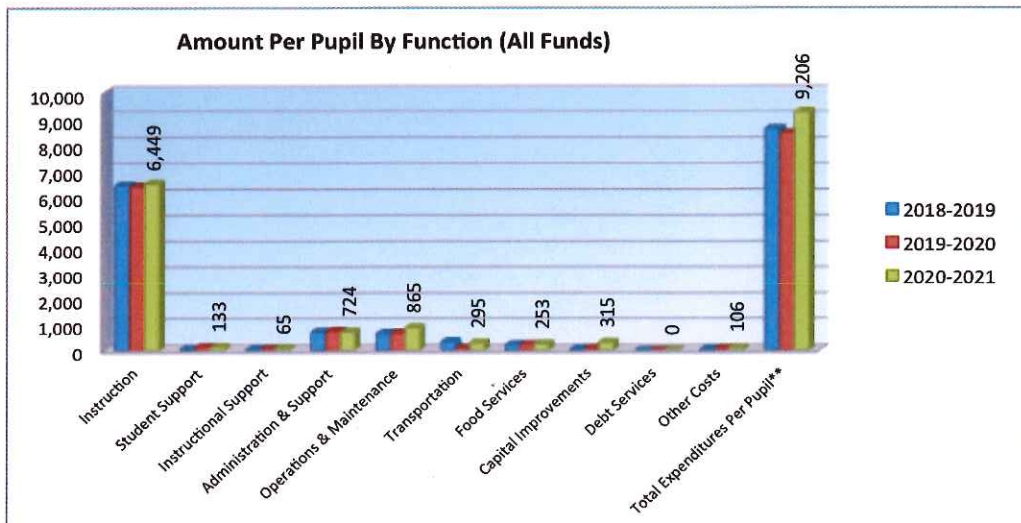


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	6,404	6,330	6,449
Student Support	64	136	133
Instructional Support	50	64	65
Administration & Support	718	738	724
Operations & Maintenance	652	666	865
Transportation	352	91	295
Food Services	225	230	253
Capital Improvements	50	73	315
Debt Services	0	0	0
Other Costs	53	76	106
Total Expenditures Per Pupil**	8,568	8,406	9,206
Enrollment (FTE)*	1,205.1	1,214.8	1,271.0

**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.*

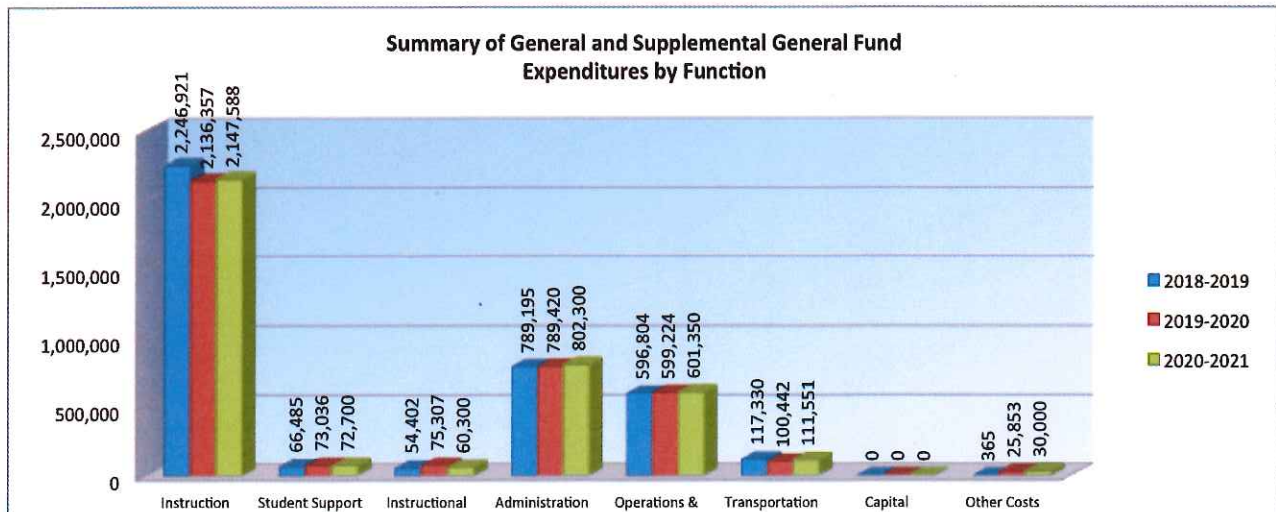


***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

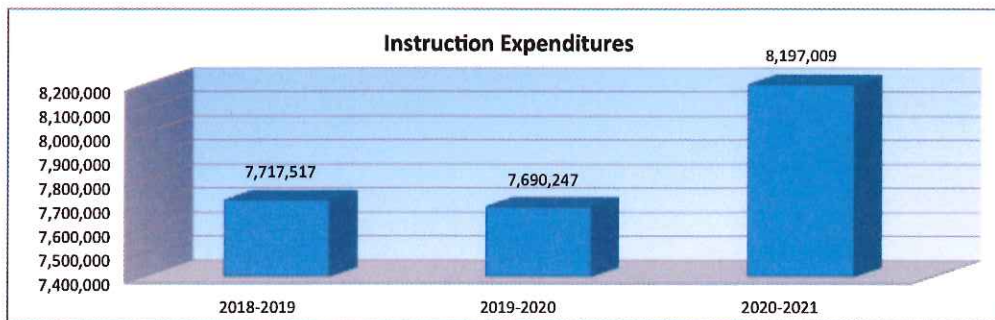
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	2,246,921	58%	2,136,357	56%	-5%	2,147,588	56%	1%
Student Support	66,485	2%	73,036	2%	10%	72,700	2%	0%
Instructional Support	54,402	1%	75,307	2%	38%	60,300	2%	-20%
Administration & Support	789,195	20%	789,420	21%	0%	802,300	21%	2%
Operations & Maintenance	596,804	15%	599,224	16%	0%	601,350	16%	0%
Transportation	117,330	3%	100,442	3%	-14%	111,551	3%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	365	0%	25,853	1%	6983%	30,000	1%	16%
Total Expenditures	3,871,502	100%	3,799,639	100%	-2%	3,825,789	100%	1%
Amount per Pupil	\$3,213		\$3,128		-3%	\$3,010		-4%

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	2,135,891	2,022,517	-5%	2,032,588	0%
Federal Funds	250,868	206,519	-18%	303,701	47%
Supplemental General	111,030	113,840	3%	115,000	1%
Preschool-Aged At-Risk	70,000	52,000	-26%	73,104	41%
At Risk (K-12)	379,291	436,059	15%	491,168	13%
Bilingual Education	79,035	96,261	22%	121,992	27%
Virtual Education	3,882,264	3,849,801	-1%	3,825,500	-1%
Capital Outlay	14,212	28,069	98%	152,589	444%
Driver Education	4,909	2	-100%	12,000	599900%
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	405,626	404,081	0%	586,204	45%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	124,382	125,459	1%	130,000	4%
Gifts/Grants	5	2,395	47800%	2,020	-16%
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	228,568	329,637	44%	351,143	7%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	31,436	23,607	-25%		
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	7,717,517	7,690,247	0%	8,197,009	7%
Enrollment (FTE)*	1,205.1	1,214.8	1%	1,271.0	5%
Amount per Pupil	6,404	6,330	-1%	6,449	2%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	7,717,517	7,690,247	0%	8,197,009	7%



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	7,744,788	0	7,744,788	0	0	0	0	XXXXXXXXXX
Supplemental General	1,217,765	48,262	906,261	0	0	0	263,242	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	73,104	0	0	0	0	73,104	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	491,168	0	0	0	0	491,168	0	0
Bilingual Education	121,992	0	0	0	0	121,992	0	0
Virtual Education	3,825,500	0	0	0	0	3,825,500	0	0
Capital Outlay	1,384,339	1,564,876	94,090	0	16,000	0	191,703	482,330
Driver Training	12,700	25,316	2,250	0	0	0	2,500	17,366
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0
Extraordinary School Program	0	30,578	0	0	0	0	500	31,078
Food Service	300,000	51,160	1,647	131,637	0	90,000	65,108	29,552
Professional Development	5,750	0	750	0	0	5,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	588,204	180,609	0	7,595	0	400,000	0	0
Career and Postsecondary Education	130,000	0	0	0	0	130,000	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	81,674	27,066	25,804	25,804	0	0	3,000	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
KPERB Special Retirement Contribution	540,221	0	540,221	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	600,000	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	79,876	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	319,751	14,967	XXXXXXXXXX	304,784	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	18,836,856	2,622,710	9,315,811	469,820	16,000	5,136,764	516,053	560,326
Less Transfers	5,136,764							
TOTAL Budget Expenditures	\$11,700,192							

Sources of Revenue - - State, Federal, Local

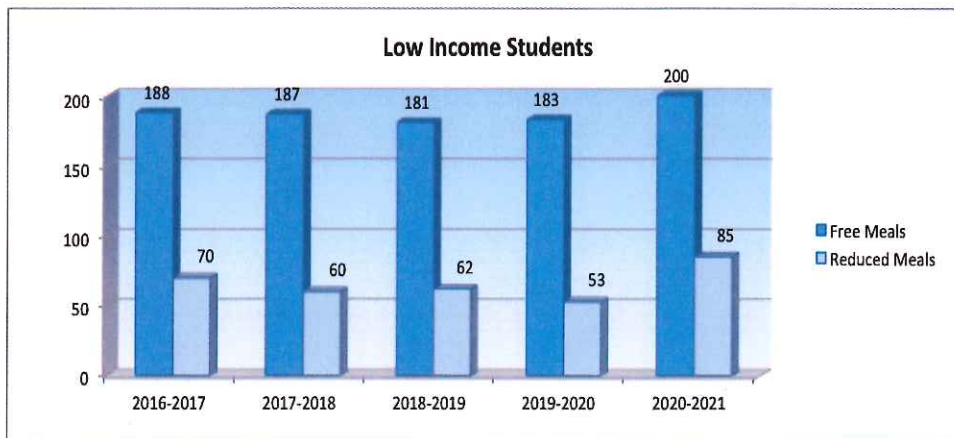
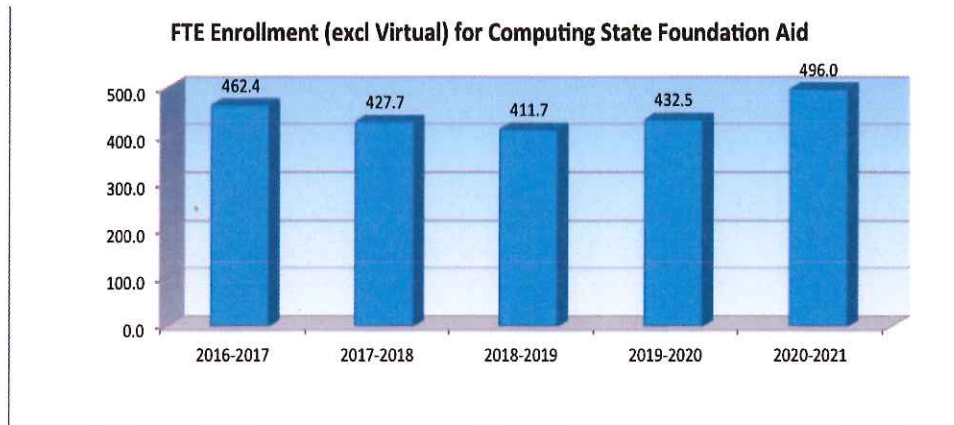
	2018-2019	2019-2020	2020-2021
State Revenues	8,716,976	9,018,514	9,315,811
Federal Revenues	384,018	408,215	469,820
Local Revenues*	929,365	794,541	532,053
Total Revenues	10,030,359	10,221,270	10,317,684
Revenues Per Pupil	8,323	8,414	8,118

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

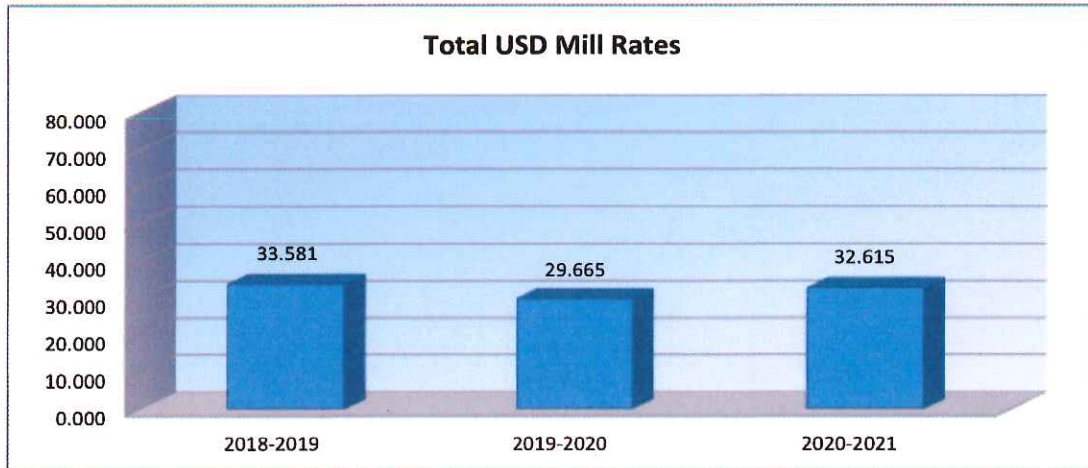
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	462.4	427.7	-8%	411.7	-4%	432.5	5%	496.0	15%
Number of Students - Free Meals	188	187	-1%	181	-3%	183	1%	200	9%
Number of Students - Reduced Meals	70	60	-14%	62	3%	53	-15%	85	60%



*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.

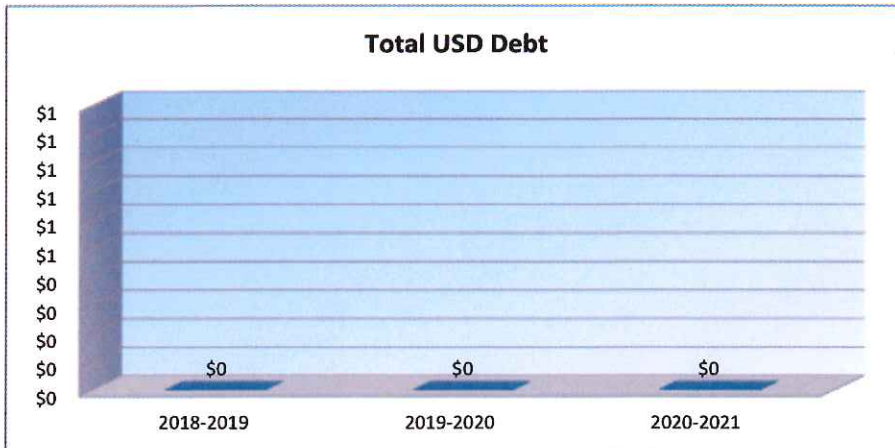
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	9.580	5.719	8.615
Adult Education	0.000	0.000	0.000
Capital Outlay	4.001	3.946	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	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	33.581	29.665	32.615
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	3.001	2.960	3.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	3.001	2.960	3.000



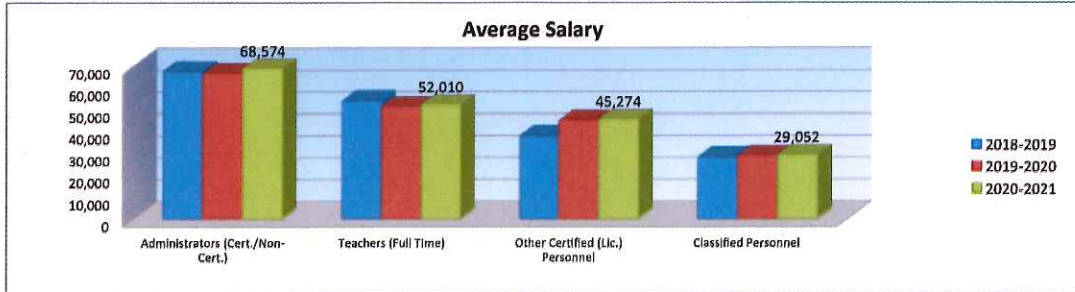
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$39,836,309	\$42,452,916	\$32,222,635
Bonded Indebtedness	0	0	0



USD# 218
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)	9.1	614,340	67,510	9.3	616,405	66,280	9.3	637,735	68,574
Teachers (Full Time)	37.0	1,995,794	53,940	36.5	1,862,676	51,032	37.5	1,950,361	52,010
Other Certified (Licensed) Personnel	4.2	159,329	37,935	3.7	165,872	44,830	4.7	212,787	45,274
Classified Personnel	23.3	657,932	28,237	26.2	749,936	28,624	26.2	761,165	29,052
Substitutes/Temporary Help	XXXXX	69,427	XXXXXXXXXX	XXXXX	80,801	XXXXXXXXXX	XXXXX	90,122	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