

Budget at a Glance 2020-21



USD 215 - Lakin

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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	5,047,113	60%	5,698,226	61%	13%	5,997,705	57%	5%
Student Support Services	126,685	2%	211,600	2%	67%	211,773	2%	0%
Instructional Support Services	100,398	1%	91,067	1%	-9%	120,173	1%	32%
Administration & Support	930,539	11%	1,185,590	13%	27%	1,230,849	12%	4%
Operations & Maintenance	851,561	10%	876,645	9%	3%	1,081,406	10%	23%
Transportation	254,975	3%	376,811	4%	48%	435,362	4%	16%
Food Services	441,043	5%	419,987	5%	-5%	441,732	4%	5%
Capital Improvements	630,142	8%	466,656	5%	-26%	1,091,409	10%	134%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	8,382,456	100%	9,326,582	100%	11%	10,610,409	100%	14%
Amount per Pupil	\$12,926		\$13,756		6%	\$15,490		13%
Current Expenditures**	7,661,111	100%	8,667,234	100%	13%	9,212,642	100%	6%
Amount per Pupil	\$11,814		\$12,784		8%	\$13,449		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,005,256	60%	5,652,623	61%	1%	5,911,347	56%	-5%
Instruction*** (Current Expenditures)	5,005,256	65%	5,652,623	65%	0%	5,911,347	64%	-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.

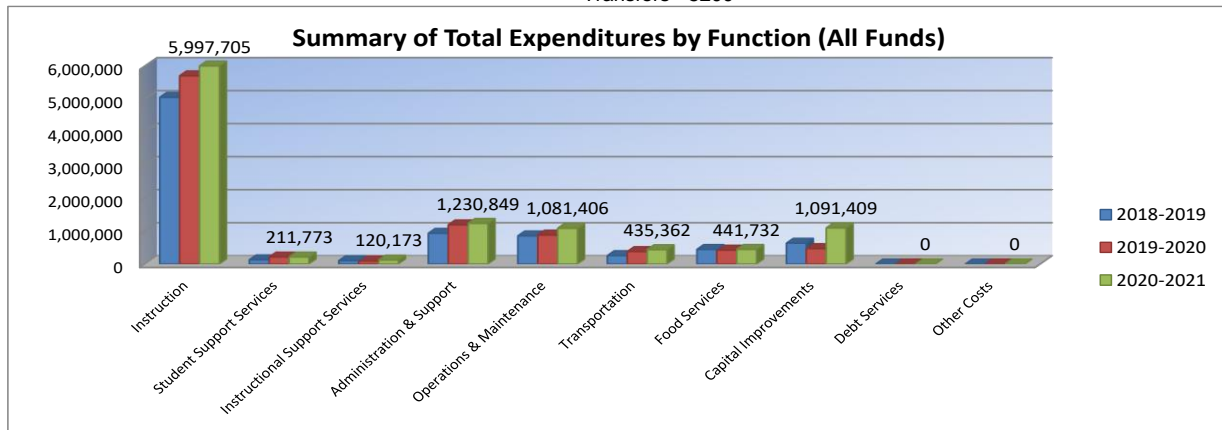
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

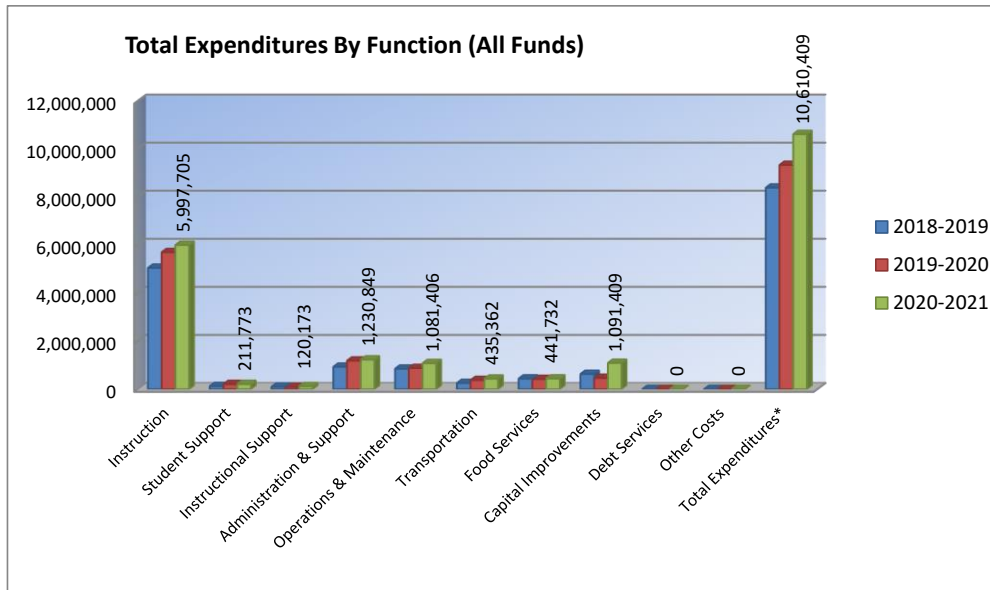
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	5,047,113	5,698,226	5,997,705
Student Support	126,685	211,600	211,773
Instructional Support	100,398	91,067	120,173
Administration & Support	930,539	1,185,590	1,230,849
Operations & Maintenance	851,561	876,645	1,081,406
Transportation	254,975	376,811	435,362
Food Services	441,043	419,987	441,732
Capital Improvements	630,142	466,656	1,091,409
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	8,382,456	9,326,582	10,610,409

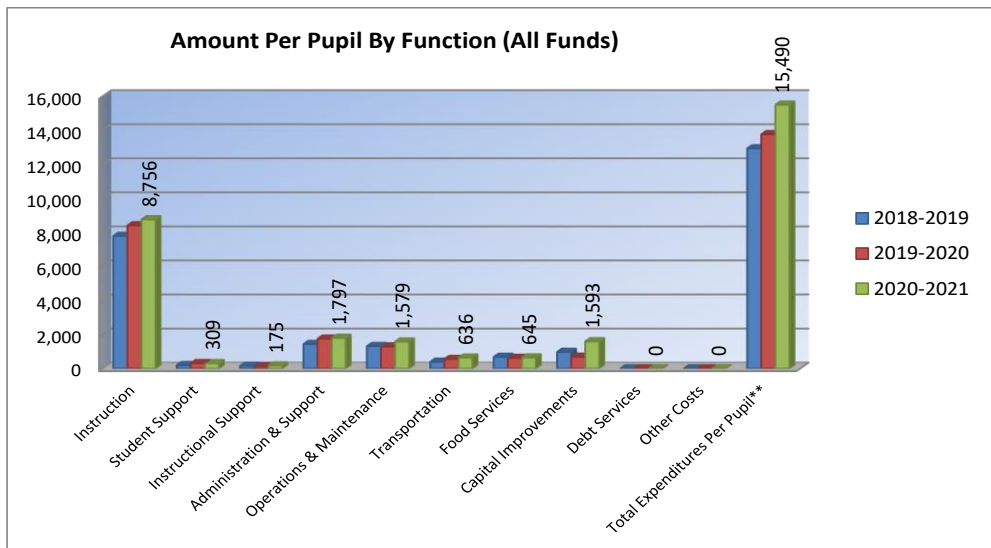


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	7,783	8,404	8,756
Student Support	195	312	309
Instructional Support	155	134	175
Administration & Support	1,435	1,749	1,797
Operations & Maintenance	1,313	1,293	1,579
Transportation	393	556	636
Food Services	680	619	645
Capital Improvements	972	688	1,593
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,926	13,756	15,490
Enrollment (FTE)*	648.5	678.0	685.0

*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.

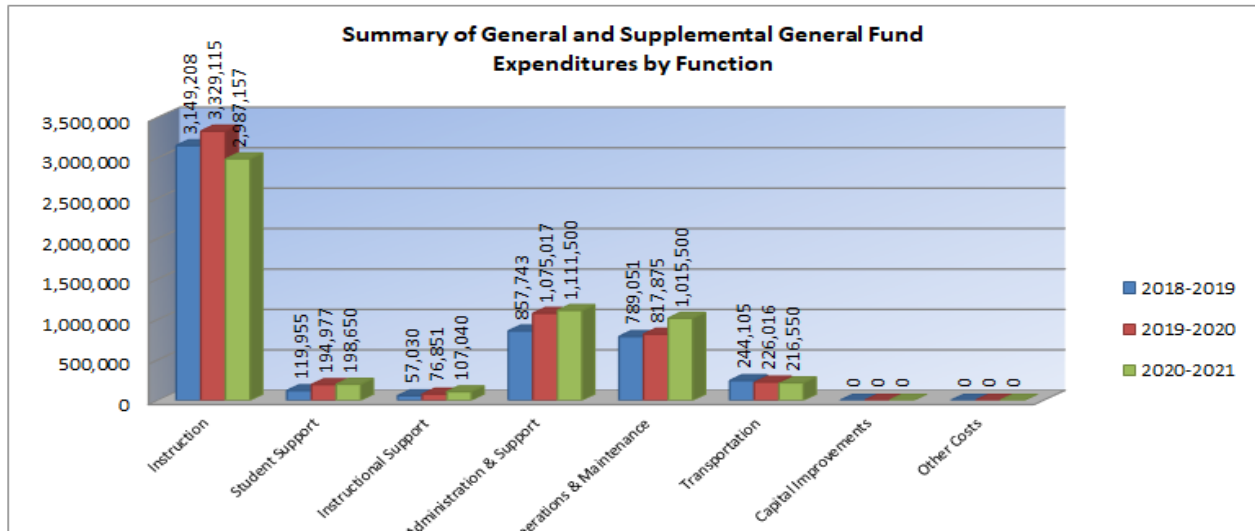


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

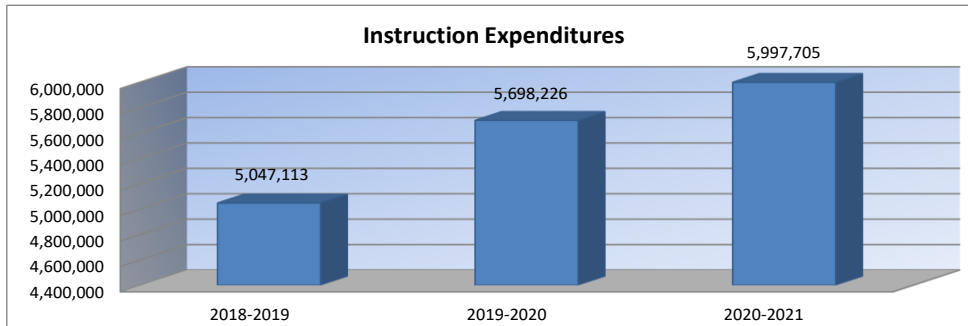
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	3,149,208	60%	3,329,115	58%	6%	2,987,157	53%	-10%
Student Support	119,955	2%	194,977	3%	63%	198,650	4%	2%
Instructional Support	57,030	1%	76,851	1%	35%	107,040	2%	39%
Administration & Support	857,743	16%	1,075,017	19%	25%	1,111,500	20%	3%
Operations & Maintenance	789,051	15%	817,875	14%	4%	1,015,500	18%	24%
Transportation	244,105	5%	226,016	4%	-7%	216,550	4%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,217,092	100%	5,719,851	100%	10%	5,636,397	100%	-1%
Amount per Pupil	\$8,045		\$8,436		5%	\$8,228		-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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	3,076,232	3,213,390	4%	2,843,114	-12%
Federal Funds	323,761	314,354	-3%	388,815	24%
Supplemental General	72,976	115,725	59%	144,043	24%
Preschool-Aged At-Risk	26,495	19,427	-27%	45,690	135%
At Risk (K-12)	252,295	445,903	77%	845,659	90%
Bilingual Education	55,589	82,145	48%	102,037	24%
Virtual Education	0	0	0%	0	0%
Capital Outlay	41,857	45,603	9%	86,358	89%
Driver Education	6,249	6,926	11%	72,888	952%
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	546,714	593,228	9%	699,915	18%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	151,870	173,564	14%	175,877	1%
Gifts/Grants	32,789	15,521	-53%	34,636	123%
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	331,300	511,699	54%	558,673	9%
Contingency Reserve	0	0	0%		
Text Book & Student Material	108,797	137,872	27%		
Activity Fund	20,189	22,869	13%		
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	5,047,113	5,698,226	13%	5,997,705	5%
Enrollment (FTE)*	648.5	678.0	5%	685.0	1%
Amount per Pupil	7,783	8,404	8%	8,756	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	5,047,113	5,698,226	13%	5,997,705	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 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	5,751,000	0	5,751,000	0	0	0	0	XXXXXXXXXX
Supplemental General	1,738,895	139,194	355,256			0	1,244,445	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	45,690	3,853		0	0	26,837	15,000	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	845,659	17,756		0	0	827,903	0	0
Bilingual Education	102,037	605		0	0	101,432	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	1,397,767	911,705	4,638	0	15,000	0	470,066	3,642
Driver Training	73,888	70,588	3,300	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	425,044	66,436	2,016	163,083	0	120,000	73,509	0
Professional Development	26,133	20,133	6,000	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	699,915	72,589	0	0	0	627,326	0	0
Career and Postsecondary Education	175,877	25,877	0	0	0	150,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	34,636	34,636	0	0			0	0
Textbook & Student Materials Revolving		141,416						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	758,551	0	758,551			0		XXXXXXXXXX
Contingency Reserve		524,940						XXXXXXXXXX
Activity Funds		52,842						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	388,815	-6,503	XXXXXXXXXX	395,318	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	12,463,907	2,076,067	6,880,761	558,401	15,000	1,853,498	1,803,020	3,642
Less Transfers	1,853,498							
TOTAL Budget Expenditures	\$10,610,409							

Sources of Revenue - - State, Federal, Local

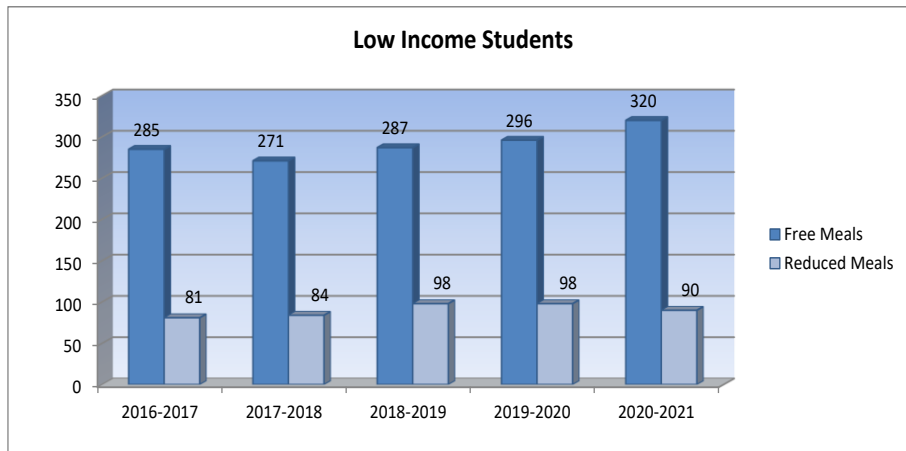
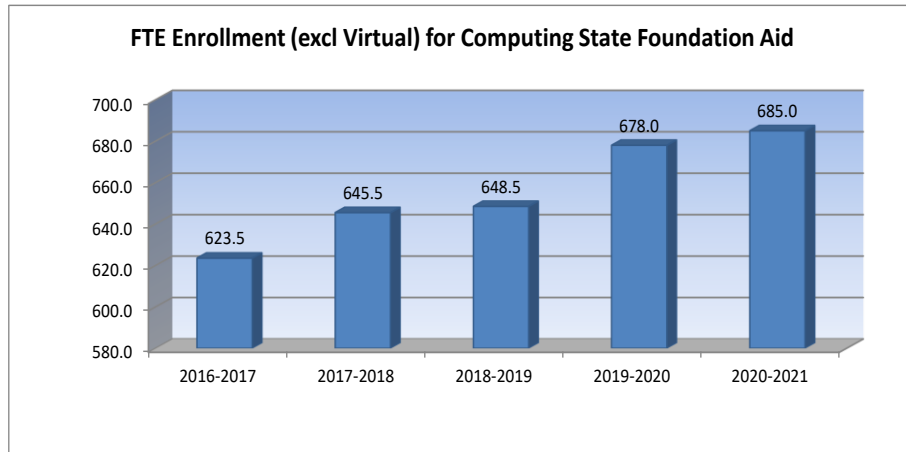
	2018-2019	2019-2020	2020-2021
State Revenues	5,536,104	6,329,575	6,880,761
Federal Revenues	603,315	522,232	558,401
Local Revenues*	2,504,850	2,049,376	1,818,020
Total Revenues	8,644,269	8,901,183	9,257,182
Revenues Per Pupil	13,330	13,129	13,514

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

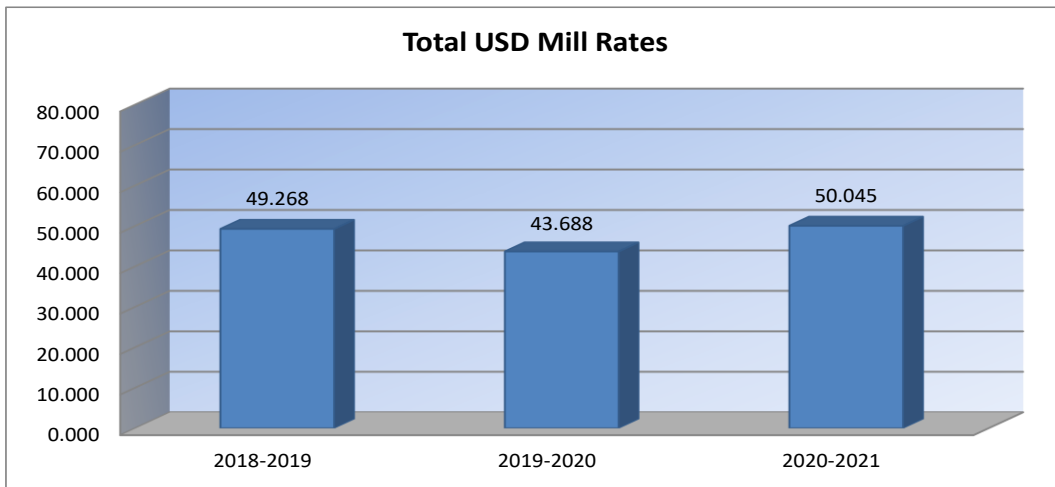
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	623.5	645.5	4%	648.5	0%	678.0	5%	685.0	1%
Number of Students - Free Meals	285	271	-5%	287	6%	296	3%	320	8%
Number of Students - Reduced Meals	81	84	4%	98	17%	98	0%	90	-8%



*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.

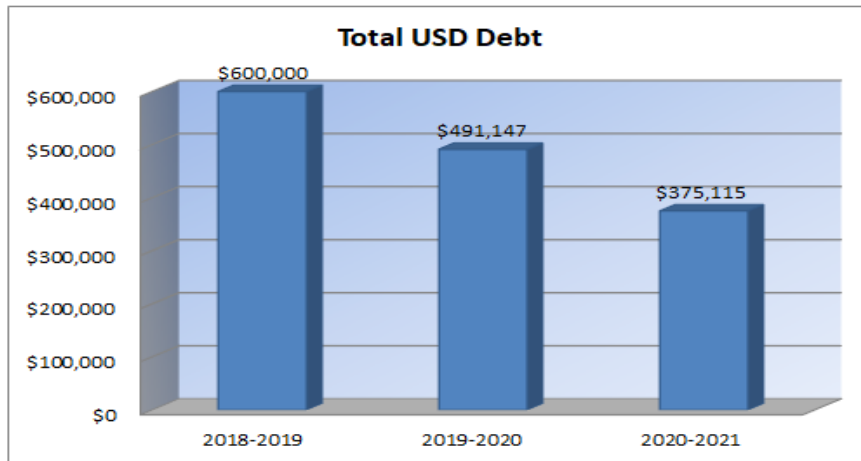
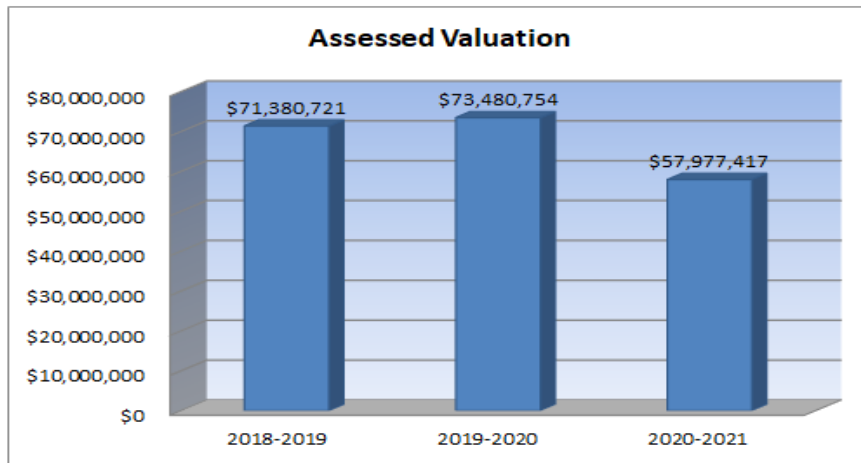
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	21.268	15.695	22.045
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.993	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	49.268	43.688	50.045
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	5.000	4.996	5.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	5.000	4.996	5.000



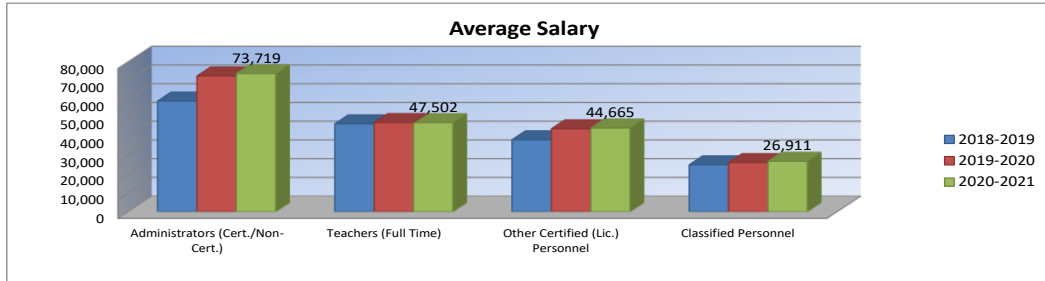
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$71,380,721	\$73,480,754	\$57,977,417
Bonded Indebtedness	600,000	491,147	375,115



USD# 215
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)	8.0	472,348	59,044	7.0	506,997	72,428	7.0	516,032	73,719
Teachers (Full Time)	49.0	2,298,250	46,903	52.0	2,474,137	47,580	54.0	2,565,083	47,502
Other Certified (Licensed) Personnel	3.0	115,165	38,388	5.0	221,151	44,230	5.0	223,326	44,665
Classified Personnel	47.0	1,176,674	25,036	41.0	1,073,683	26,187	39.0	1,049,524	26,911
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