

Budget at a Glance 2020-21



USD 393 - Solomon

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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	2,955,377	64%	3,236,910	67%	10%	3,566,762	58%	10%
Student Support Services	75,498	2%	34,206	1%	-55%	114,209	2%	234%
Instructional Support Services	8,234	0%	16,664	0%	102%	94,226	2%	465%
Administration & Support	587,909	13%	511,446	11%	-13%	696,501	11%	36%
Operations & Maintenance	435,445	9%	367,525	8%	-16%	820,029	13%	123%
Transportation	272,381	6%	328,946	7%	21%	387,002	6%	18%
Food Services	239,316	5%	228,671	5%	-4%	266,651	4%	17%
Capital Improvements	12,764	0%	82,382	2%	545%	89,723	1%	9%
Debt Services	8,269	0%	0	0%	-100%	0	0%	0%
Other Costs	7,000	0%	40,882	1%	484%	151,410	2%	270%
Total Expenditures*	4,602,193	100%	4,847,632	100%	5%	6,186,513	100%	28%
Amount per Pupil	\$14,074		\$14,195		1%	\$17,984		27%
Current Expenditures**	4,294,780	100%	4,492,988	100%	5%	5,440,261	100%	21%
Amount per Pupil	\$13,134		\$13,157		0%	\$15,815		20%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,931,025	64%	3,201,876	66%	2%	3,486,762	56%	-10%
Instruction*** (Current Expenditures)	2,931,025	68%	3,201,876	71%	3%	3,486,762	64%	-7%

* 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

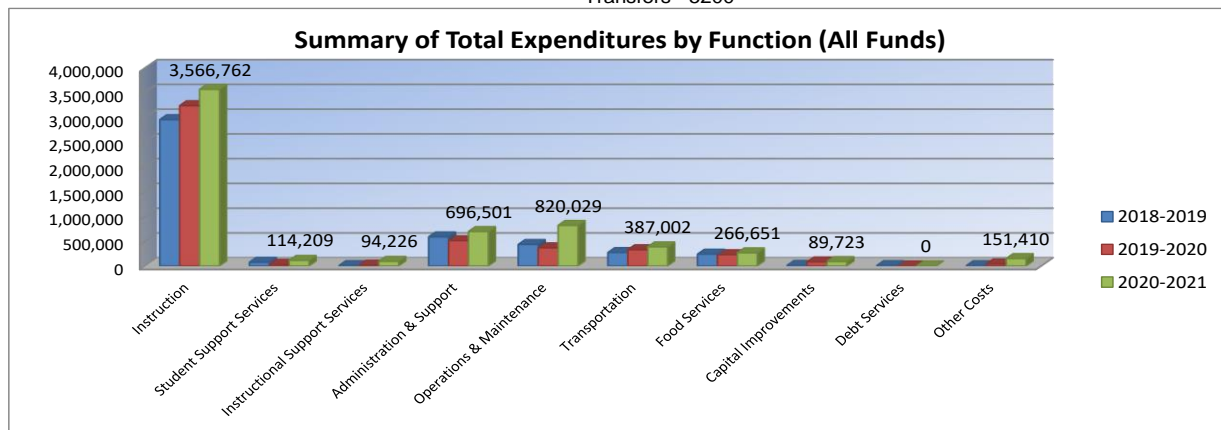
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

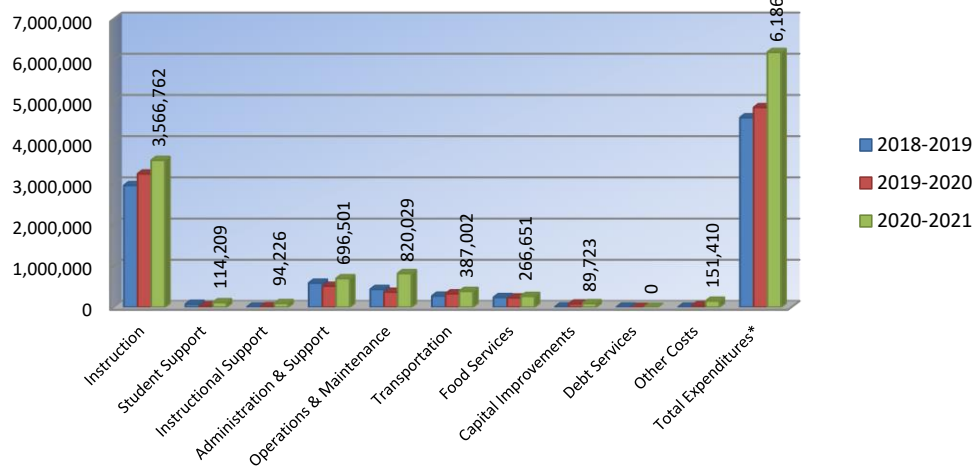
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	2,955,377	3,236,910	3,566,762
Student Support	75,498	34,206	114,209
Instructional Support	8,234	16,664	94,226
Administration & Support	587,909	511,446	696,501
Operations & Maintenance	435,445	367,525	820,029
Transportation	272,381	328,946	387,002
Food Services	239,316	228,671	266,651
Capital Improvements	12,764	82,382	89,723
Debt Services	8,269	0	0
Other Costs	7,000	40,882	151,410
Total Expenditures*	4,602,193	4,847,632	6,186,513

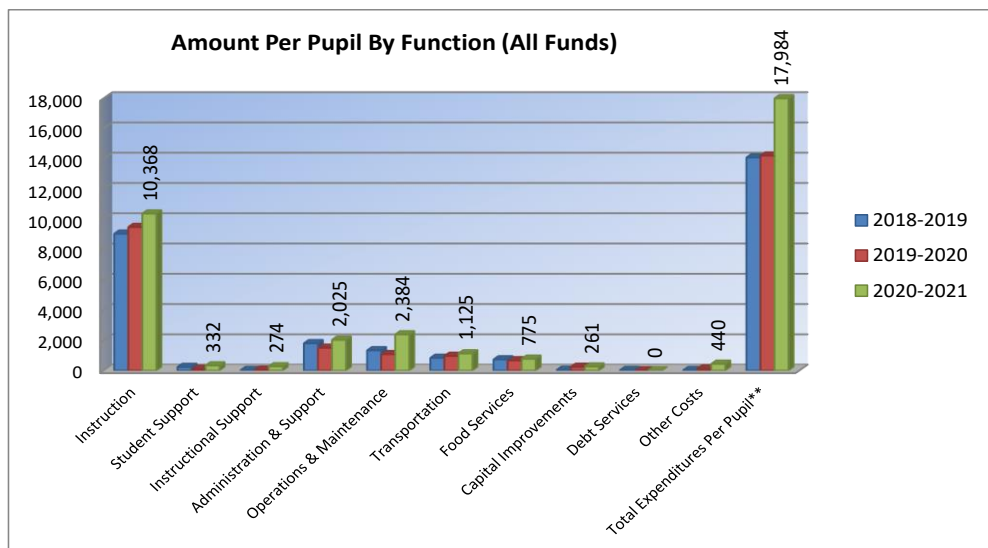
Total Expenditures By Function (All Funds)

*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.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	9,038	9,479	10,368
Student Support	231	100	332
Instructional Support	25	49	274
Administration & Support	1,798	1,498	2,025
Operations & Maintenance	1,332	1,076	2,384
Transportation	833	963	1,125
Food Services	732	670	775
Capital Improvements	39	241	261
Debt Services	25	0	0
Other Costs	21	120	440
Total Expenditures Per Pupil**	14,074	14,195	17,984
Enrollment (FTE)*	327.0	341.5	344.0

*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.

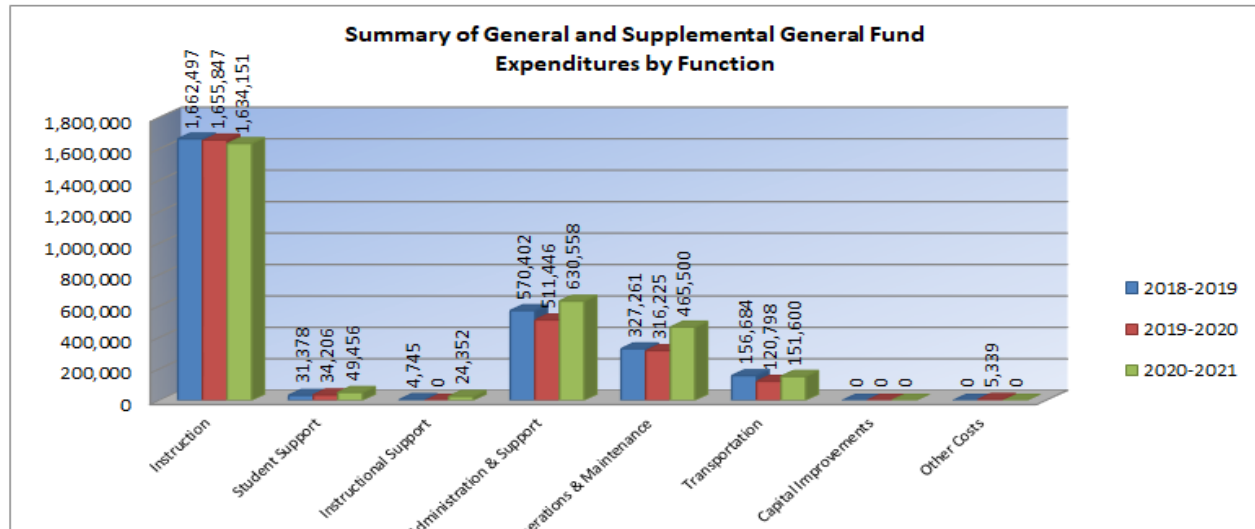


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

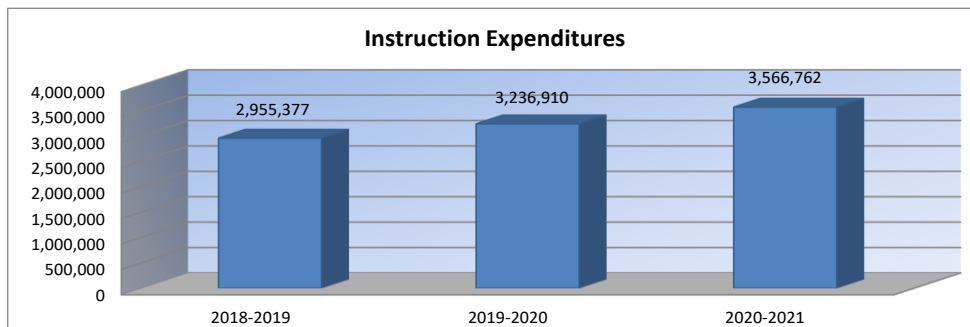
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,662,497	60%	1,655,847	63%	0%	1,634,151	55%	-1%
Student Support	31,378	1%	34,206	1%	9%	49,456	2%	45%
Instructional Support	4,745	0%	0	0%	-100%	24,352	1%	0%
Administration & Support	570,402	21%	511,446	19%	-10%	630,558	21%	23%
Operations & Maintenance	327,261	12%	316,225	12%	-3%	465,500	16%	47%
Transportation	156,684	6%	120,798	5%	-23%	151,600	5%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	5,339	0%	0%	0	0%	-100%
Total Expenditures	2,752,967	100%	2,643,861	100%	-4%	2,955,617	100%	12%
Amount per Pupil	\$8,419		\$7,742		-8%	\$8,592		11%

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	1,316,142		1,227,842	-7%		1,195,628	-3%
Federal Funds	69,881		69,188	-1%		243,022	251%
Supplemental General	346,355		428,005	24%		438,523	2%
Preschool-Aged At-Risk	0		18,177	0%		27,414	51%
At Risk (K-12)	205,139		388,524	89%		450,000	16%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	24,352		35,034	44%		80,000	128%
Driver Education	4,526		145	-97%		10,503	7143%
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	512,083		563,757	10%		681,033	21%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	122,217		119,160	-3%		157,056	32%
Gifts/Grants	88,046		61,676	-30%		15,000	-76%
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	225,211		320,450	42%		268,583	-16%
Contingency Reserve	0		0	0%			
Text Book & Student Material	15,039		4,952	-67%			
Activity Fund	26,386		0	-100%			
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	2,955,377		3,236,910	10%		3,566,762	10%
Enrollment (FTE)*	327.0		341.5	4%		344.0	1%
Amount per Pupil	9,038		9,479	5%		10,368	9%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,955,377		3,236,910	10%		3,566,762	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 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	3,318,008	1,021	3,316,987	0	0	0	0	XXXXXXXXXX
Supplemental General	1,072,023	20,838	400,401			0	650,784	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	27,414	0		0	0	27,414	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	450,000	0		0	0	450,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	746,252	266,886	60,409	30,000	10,000	50,000	328,957	0
Driver Training	13,503	7,303	1,200	0	0	0	5,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	266,651	8,716	1,680	167,005	0	30,000	59,250	0
Professional Development	26,496	3,496	3,000	0	0	20,000	0	0
Parent Education Program	7,000	0	0	0	0	7,000	0	0
Summer School	0	0			0	0	0	0
Special Education	844,143	111,141	0	12,500	0	725,000	0	4,498
Career and Postsecondary Education	157,056	32,056	0	0	0	125,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	15,000	3,081	15,000	0			0	3,081
Textbook & Student Materials Revolving		4,705						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	356,469	0	356,469			0		XXXXXXXXXX
Contingency Reserve		23,497						XXXXXXXXXX
Activity Funds		0						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	320,912	0	XXXXXXXXXX	320,912	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	7,620,927	482,740	4,155,146	530,417	10,000	1,434,414	1,043,991	7,579
Less Transfers	1,434,414							
TOTAL Budget Expenditures	\$6,186,513							

Sources of Revenue - - State, Federal, Local

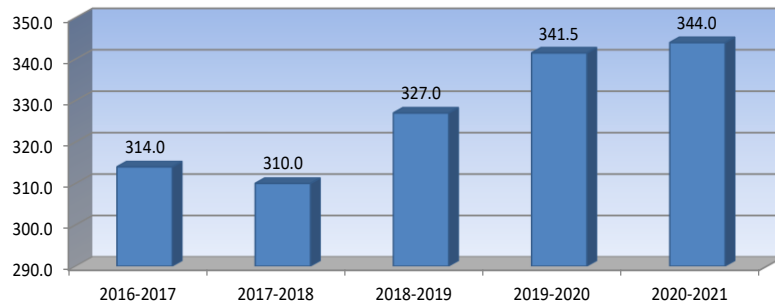
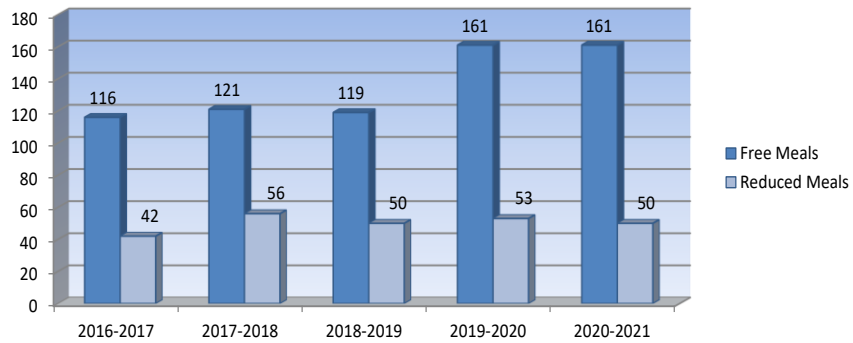
	2018-2019	2019-2020	2020-2021
State Revenues	3,385,737	3,850,965	4,155,146
Federal Revenues	228,987	267,364	530,417
Local Revenues*	930,969	1,050,597	1,053,991
Total Revenues	4,545,693	5,168,926	5,739,554
Revenues Per Pupil	13,901	15,136	16,685

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

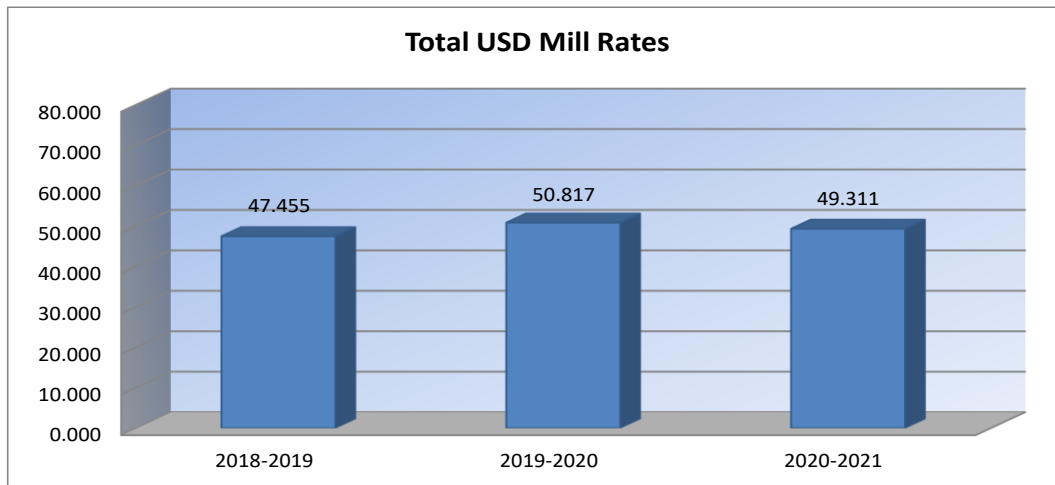
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	314.0	310.0	-1%	327.0	5%	341.5	4%	344.0	1%
Number of Students - Free Meals	116	121	4%	119	-2%	161	35%	161	0%
Number of Students - Reduced Meals	42	56	33%	50	-11%	53	6%	50	-6%

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.

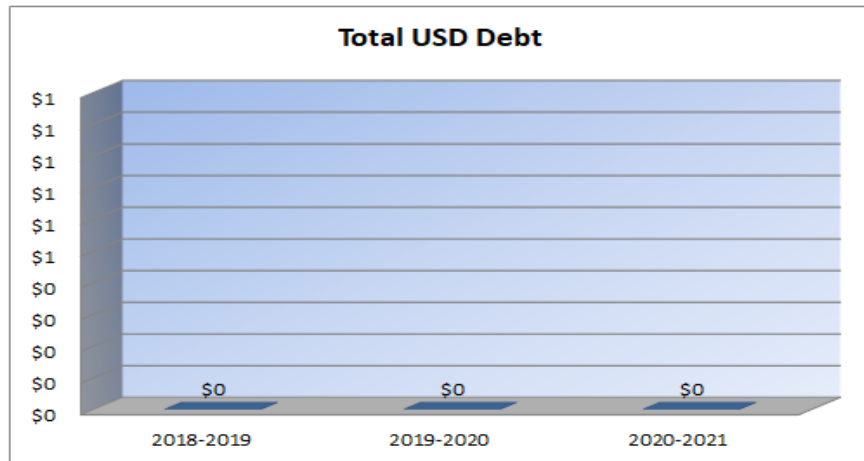
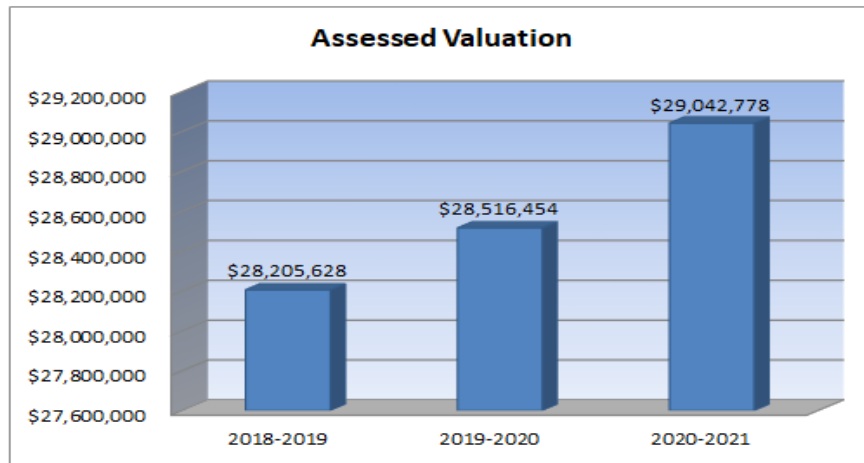
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	19.457	22.824	21.311
Adult Education	0.000	0.000	0.000
Capital Outlay	7.998	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	47.455	50.817	49.311
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	1.000	0.999	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.000	0.999	1.000



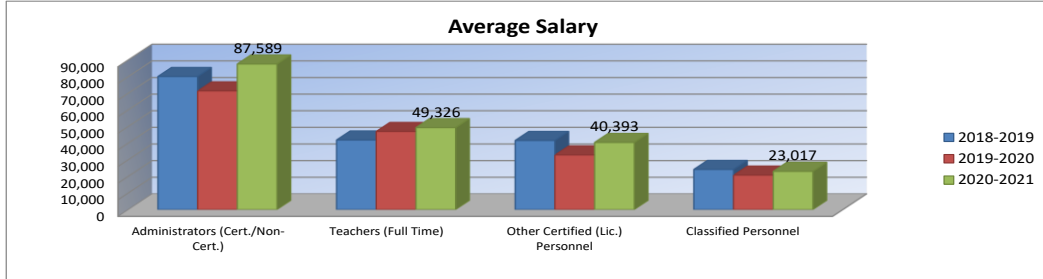
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$28,205,628	\$28,516,454	\$29,042,778
Bonded Indebtedness	0	0	0



USD# 393
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)	3.0	240,227	80,076	3.0	214,271	71,424	3.0	262,768	87,589
Teachers (Full Time)	34.0	1,424,002	41,882	36.0	1,691,998	47,000	37.0	1,825,074	49,326
Other Certified (Licensed) Personnel	2.0	83,202	41,601	1.0	32,901	32,901	2.0	80,786	40,393
Classified Personnel	13.0	314,294	24,176	12.0	249,219	20,768	13.0	299,218	23,017
Substitutes/Temporary Help	XXXXX	29,065	XXXXXXX	XXXXX	27,369	XXXXXXX	XXXXX	50,000	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