

Budget at a Glance 2019-20



USD 466 - Scott County



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

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 2018-19.....	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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	6,328,637	51%	6,721,663	46%	6%	7,147,312	46%	6%
Student Support Services	176,109	1%	188,170	1%	7%	228,734	1%	22%
Instructional Support Services	299,015	2%	368,450	3%	23%	354,216	2%	-4%
Administration & Support	1,699,526	14%	1,927,317	13%	13%	2,294,900	15%	19%
Operations & Maintenance	1,344,640	11%	1,489,255	10%	11%	1,761,642	11%	18%
Transportation	576,916	5%	498,665	3%	-14%	604,315	4%	21%
Food Services	596,725	5%	594,213	4%	0%	626,906	4%	6%
Capital Improvements	128,652	1%	306,334	2%	138%	80,000	1%	-74%
Debt Services	1,253,370	10%	2,492,173	17%	99%	2,308,369	15%	-7%
Other Costs	0	0%	0	0%	0%	14,000	0%	0%
Total Expenditures*	12,403,590	100%	14,586,240	100%	18%	15,420,394	100%	6%
Amount per Pupil	\$12,781		\$14,774		16%	\$15,200		3%
Current Expenditures**	10,454,398	100%	11,040,060	100%	6%	11,816,025	100%	7%
Amount per Pupil	\$10,772		\$11,182		4%	\$11,647		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	6,328,637	51%	6,721,663	46%	-5%	7,147,312	46%	0%
Instruction*** (Current Expenditures)	6,328,637	61%	6,721,663	61%	0%	7,147,312	60%	-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.

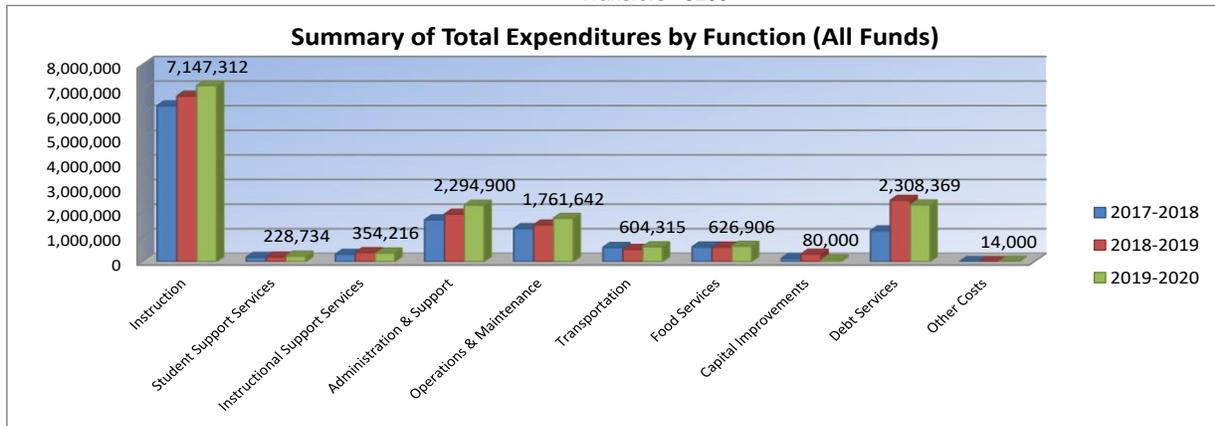
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

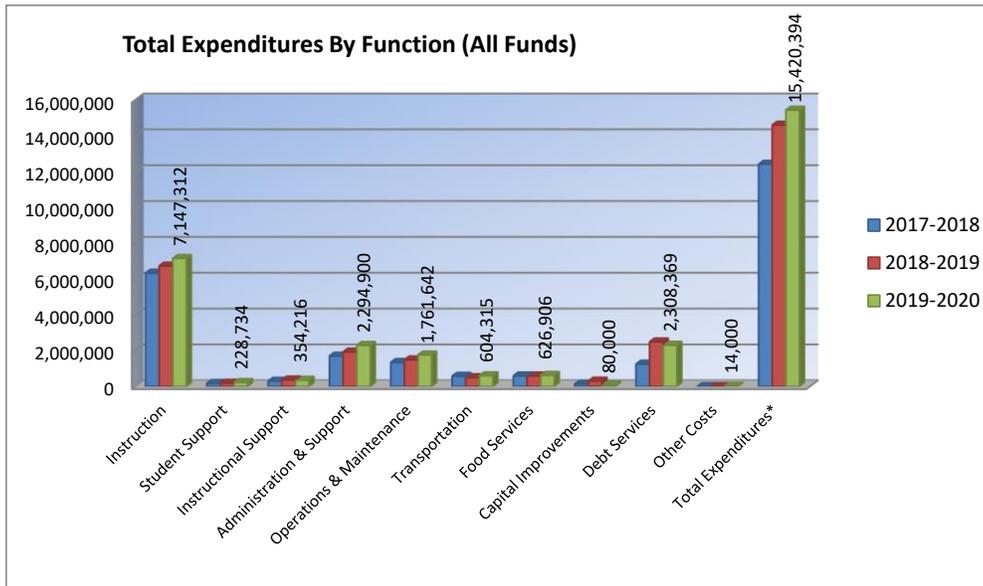
Further definition of what goes into each category:

- 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,328,637	6,721,663	7,147,312
Student Support	176,109	188,170	228,734
Instructional Support	299,015	368,450	354,216
Administration & Support	1,699,526	1,927,317	2,294,900
Operations & Maintenance	1,344,640	1,489,255	1,761,642
Transportation	576,916	498,665	604,315
Food Services	596,725	594,213	626,906
Capital Improvements	128,652	306,334	80,000
Debt Services	1,253,370	2,492,173	2,308,369
Other Costs	0	0	14,000
Total Expenditures*	12,403,590	14,586,240	15,420,394

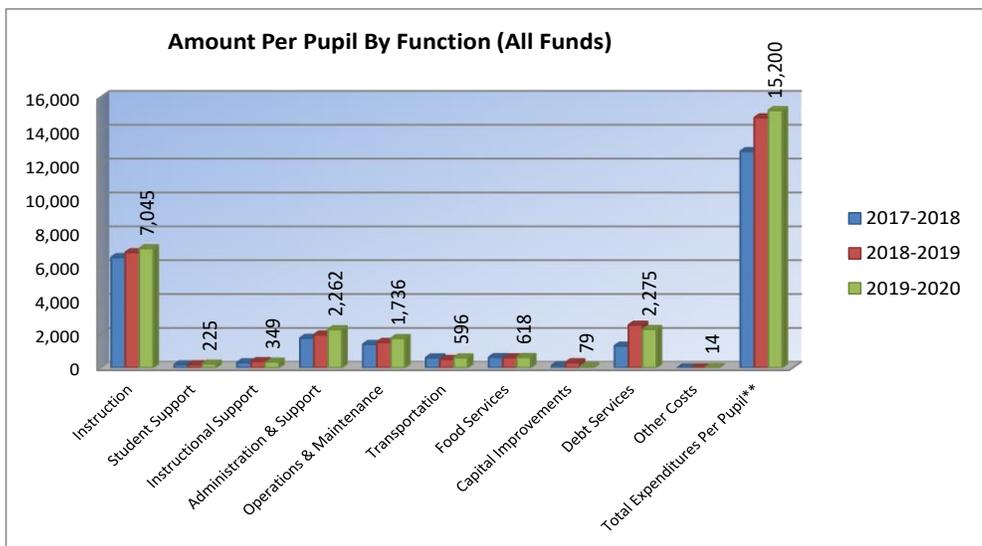


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,521	6,808	7,045
Student Support	181	191	225
Instructional Support	308	373	349
Administration & Support	1,751	1,952	2,262
Operations & Maintenance	1,386	1,508	1,736
Transportation	594	505	596
Food Services	615	602	618
Capital Improvements	133	310	79
Debt Services	1,291	2,524	2,275
Other Costs	0	0	14
Total Expenditures Per Pupil**	12,781	14,774	15,200
Enrollment (FTE)*	970.5	987.3	1,014.5

*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.

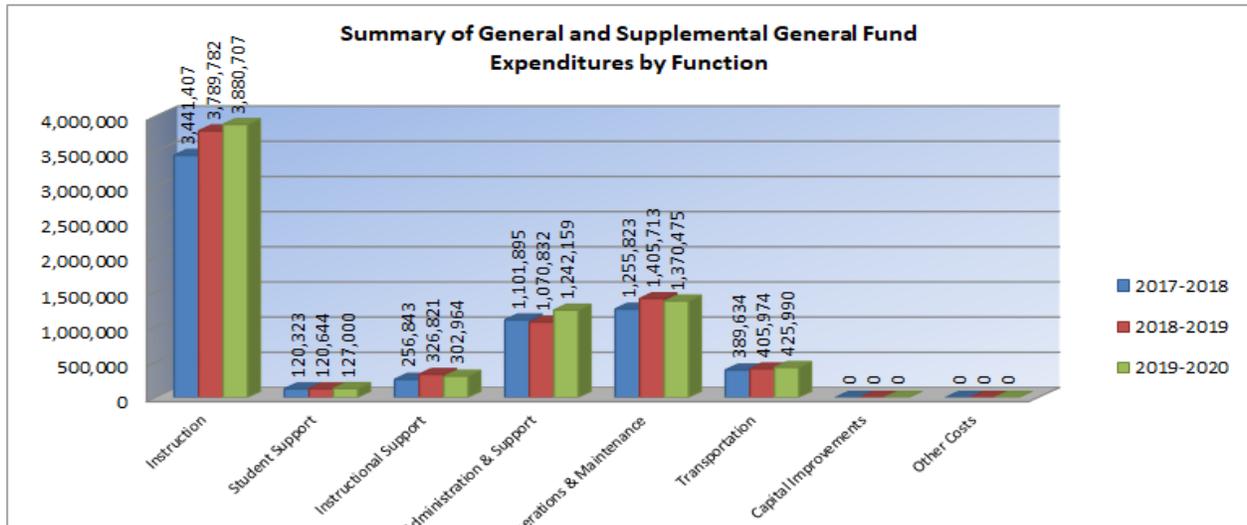


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

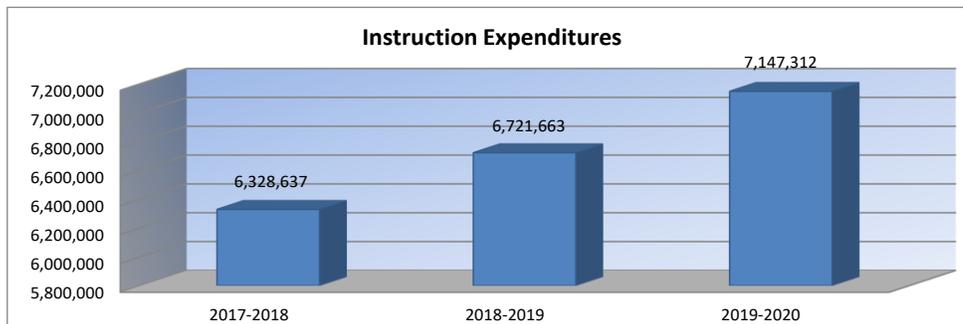
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,441,407	52%	3,789,782	53%	10%	3,880,707	53%	2%
Student Support	120,323	2%	120,644	2%	0%	127,000	2%	5%
Instructional Support	256,843	4%	326,821	5%	27%	302,964	4%	-7%
Administration & Support	1,101,895	17%	1,070,832	15%	-3%	1,242,159	17%	16%
Operations & Maintenance	1,255,823	19%	1,405,713	20%	12%	1,370,475	19%	-3%
Transportation	389,634	6%	405,974	6%	4%	425,990	6%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	6,565,925	100%	7,119,766	100%	8%	7,349,295	100%	3%
Amount per Pupil	\$6,766		\$7,211		7%	\$7,244		0%

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	3,275,210	3,634,546	11%	3,730,707	3%
Federal Funds	311,155	323,272	4%	314,104	-3%
Supplemental General	166,197	155,236	-7%	150,000	-3%
Preschool-Aged At-Risk	83,869	93,060	11%	103,551	11%
At Risk (K-12)	787,300	822,551	4%	860,300	5%
Bilingual Education	192,353	197,451	3%	208,318	6%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Education	5,501	7,832	42%	9,405	20%
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	782,115	838,679	7%	964,849	15%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	156,480	157,649	1%	164,046	4%
Gifts/Grants	0	0	0%	0	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	447,209	387,674	-13%	642,032	66%
Contingency Reserve	0	0	0%		
Text Book & Student Material	77,415	55,645	-28%		
Activity Fund	43,833	48,068	10%		
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	6,328,637	6,721,663	6%	7,147,312	6%
Enrollment (FTE)*	970.5	987.3	2%	1,014.5	3%
Amount per Pupil	6,521	6,808	4%	7,045	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	6,328,637	6,721,663	6%	7,147,312	6%



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	7,441,388	0	7,441,388	0	0	0	0	XXXXXXXXXX
Supplemental General	2,276,621	136,728	666,122			0	1,483,771	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	103,551	29,554		0	0	85,000	0	11,003
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	860,300	59,895		0	0	825,761	0	25,356
Bilingual Education	208,318	14,279		0	0	200,000	0	5,961
Virtual Education	130,000	52,975			0	106,000	0	28,975
Capital Outlay	1,296,000	739,581	113,374	0	0	0	785,561	342,516
Driver Training	9,405	33,405	4,550	0	0	0	0	28,550
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	629,331	114,671	4,919	317,112	0	6,000	242,856	56,227
Professional Development	41,810	36,840	5,000	0	0	20,000	0	20,030
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	964,849	21,856	0	0	0	949,807	3,000	9,814
Career and Postsecondary Education	195,046	34,139	0	0	0	176,146	14,000	29,239
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	56,000	31,531	0				25,000	531
Textbook & Student Materials Revolving		41,263						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	944,165	0	944,165			0		XXXXXXXXXX
Contingency Reserve		414,875						XXXXXXXXXX
Activity Funds		13,034						XXXXXXXXXX
Bond and Interest #1	2,308,369	2,467,531	188,320	0	0		1,935,355	2,282,837
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	323,955	0	XXXXXXXXXX	323,955	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	17,789,108	4,242,157	9,357,838	641,067	0	2,368,714	4,489,543	2,841,039
Less Transfers	2,368,714							
TOTAL Budget Expenditures	\$15,420,394							

Sources of Revenue - - State, Federal, Local

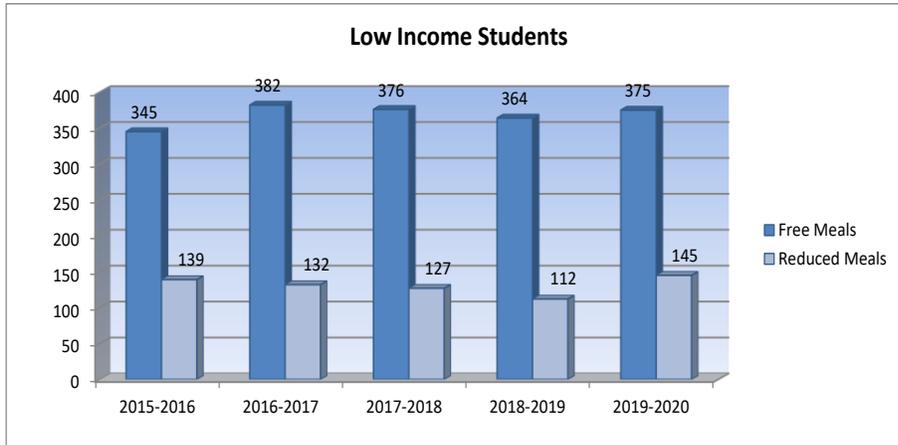
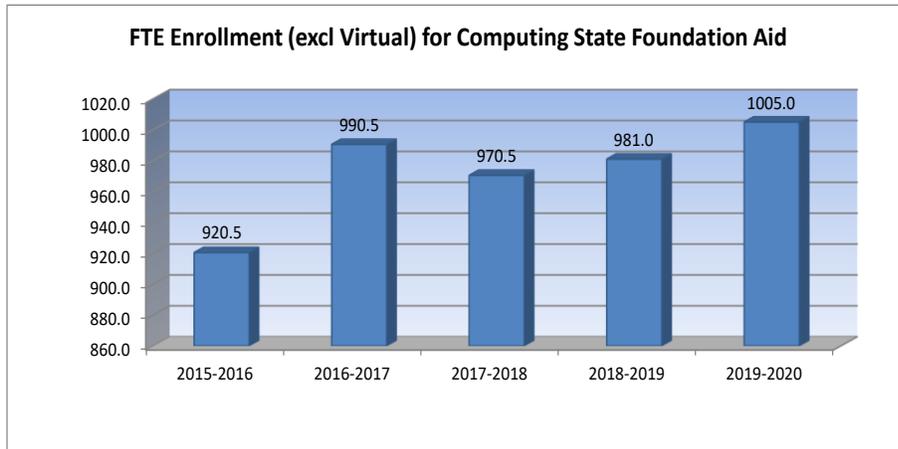
	2017-2018	2018-2019	2019-2020
State Revenues	8,067,272	8,296,179	9,357,838
Federal Revenues	642,763	644,423	641,067
Local Revenues*	4,350,089	4,804,120	4,489,543
Total Revenues	13,060,124	13,744,722	14,488,448
Revenues Per Pupil	13,457	13,922	14,281

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

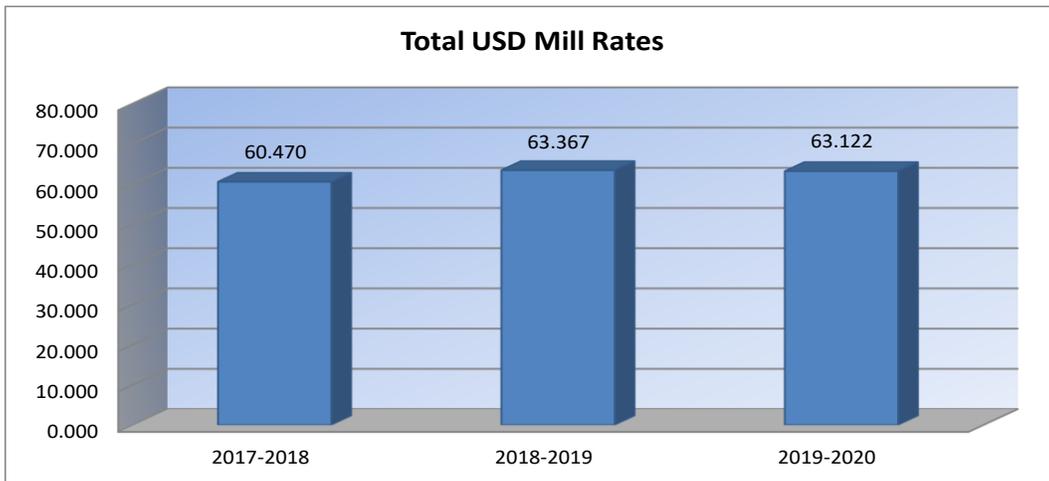
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	920.5	990.5	8%	970.5	-2%	981.0	1%	1,005.0	2%
Number of Students - Free Meals	345	382	11%	376	-2%	364	-3%	375	3%
Number of Students - Reduced Meals	139	132	-5%	127	-4%	112	-12%	145	29%



*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.

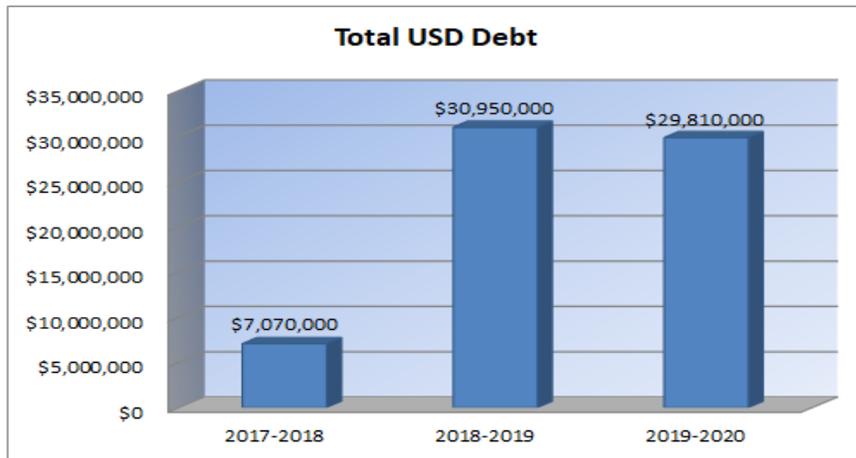
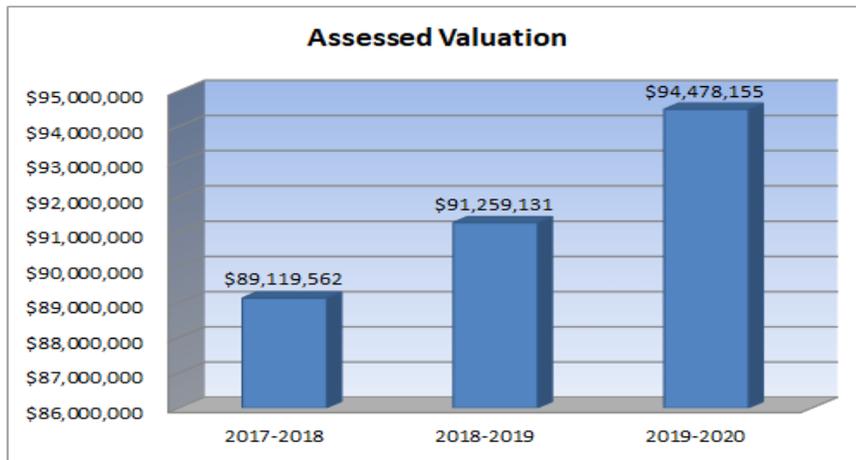
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.618	17.366	15.122
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	6.922	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	13.852	19.079	20.000
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	60.470	63.367	63.122
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	2.000	2.000	2.000
Rec Comm Employee Bnfts	0.250	0.250	0.476
TOTAL OTHER	2.250	2.250	2.476



Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$89,119,562	\$91,259,131	\$94,478,155
Bonded Indebtedness	7,070,000	30,950,000	29,810,000



USD# 466
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)	9.2	733,985	79,781	10.2	810,204	79,432	12.0	966,958	80,580
Teachers (Full Time)	66.0	3,487,521	52,841	67.0	3,629,785	54,176	69.0	3,799,666	55,068
Other Certified (Licensed) Personnel	6.6	337,261	51,100	6.6	338,549	51,295	7.6	396,550	52,178
Classified Personnel	38.6	1,336,464	34,623	40.6	1,467,353	36,142	44.6	1,587,416	35,592
Substitutes/Temporary Help	XXXXX	0	XXXXXXXXXX	XXXXX	0	XXXXXXXXXX	XXXXX	0	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