

# Budget at a Glance 2020-21



USD 466 - Scott County

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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	6,721,663	46%	7,115,475	47%	6%	7,170,973	45%	1%
Student Support Services	173,170	1%	416,361	3%	140%	253,772	2%	-39%
Instructional Support Services	368,450	3%	358,718	2%	-3%	389,311	2%	9%
Administration & Support	1,927,317	13%	1,932,870	13%	0%	2,442,936	15%	26%
Operations & Maintenance	1,489,255	10%	1,536,560	10%	3%	1,855,126	12%	21%
Transportation	498,665	3%	475,038	3%	-5%	585,413	4%	23%
Food Services	594,213	4%	672,356	4%	13%	718,394	5%	7%
Capital Improvements	306,334	2%	165,264	1%	-46%	180,000	1%	9%
Debt Services	2,492,173	17%	2,308,270	15%	-7%	2,309,272	15%	0%
Other Costs	0	0%	0	0%	0%	10,000	0%	0%
<b>Total Expenditures*</b>	<b>14,571,240</b>	<b>100%</b>	<b>14,980,912</b>	<b>100%</b>	<b>3%</b>	<b>15,915,197</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$14,759		\$15,152		3%	\$15,915		5%
<b>Current Expenditures**</b>	<b>11,025,060</b>	<b>100%</b>	<b>11,830,221</b>	<b>100%</b>	<b>7%</b>	<b>12,005,925</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$11,167		\$11,965		7%	\$12,006		0%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	6,721,663	46%	7,089,685	47%	1%	7,150,973	45%	-2%
Instruction*** (Current Expenditures)	6,721,663	61%	7,089,685	60%	-1%	7,150,973	60%	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.

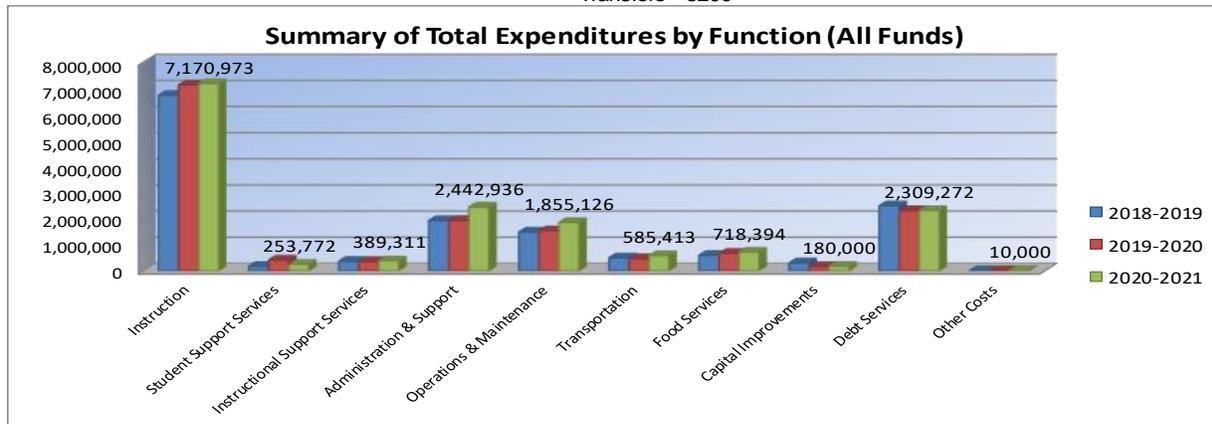
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

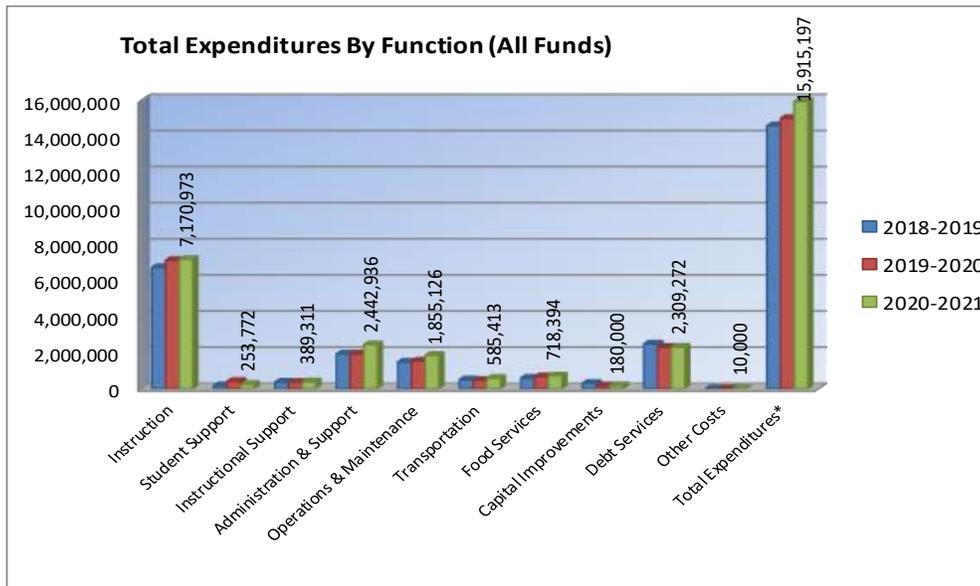
Further definition of what goes into each category:

- 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	6,721,663	7,115,475	7,170,973
Student Support	173,170	416,361	253,772
Instructional Support	368,450	358,718	389,311
Administration & Support	1,927,317	1,932,870	2,442,936
Operations & Maintenance	1,489,255	1,536,560	1,855,126
Transportation	498,665	475,038	585,413
Food Services	594,213	672,356	718,394
Capital Improvements	306,334	165,264	180,000
Debt Services	2,492,173	2,308,270	2,309,272
Other Costs	0	0	10,000
<b>Total Expenditures*</b>	<b>14,571,240</b>	<b>14,980,912</b>	<b>15,915,197</b>

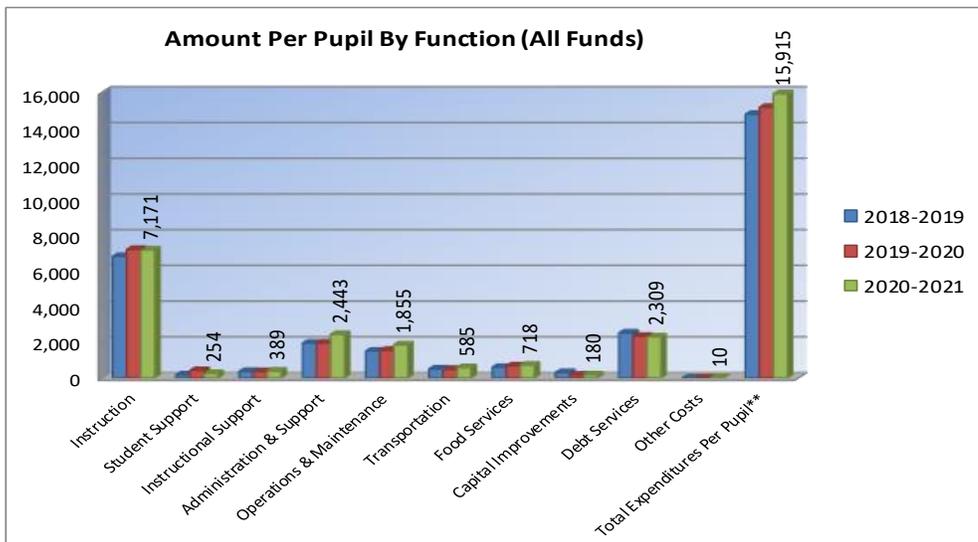


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	6,808	7,197	7,171
Student Support	175	421	254
Instructional Support	373	363	389
Administration & Support	1,952	1,955	2,443
Operations & Maintenance	1,508	1,554	1,855
Transportation	505	480	585
Food Services	602	680	718
Capital Improvements	310	167	180
Debt Services	2,524	2,335	2,309
Other Costs	0	0	10
<b>Total Expenditures Per Pupil**</b>	<b>14,759</b>	<b>15,152</b>	<b>15,915</b>
Enrollment (FTE)*	987.3	988.7	1,000.0

\*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.

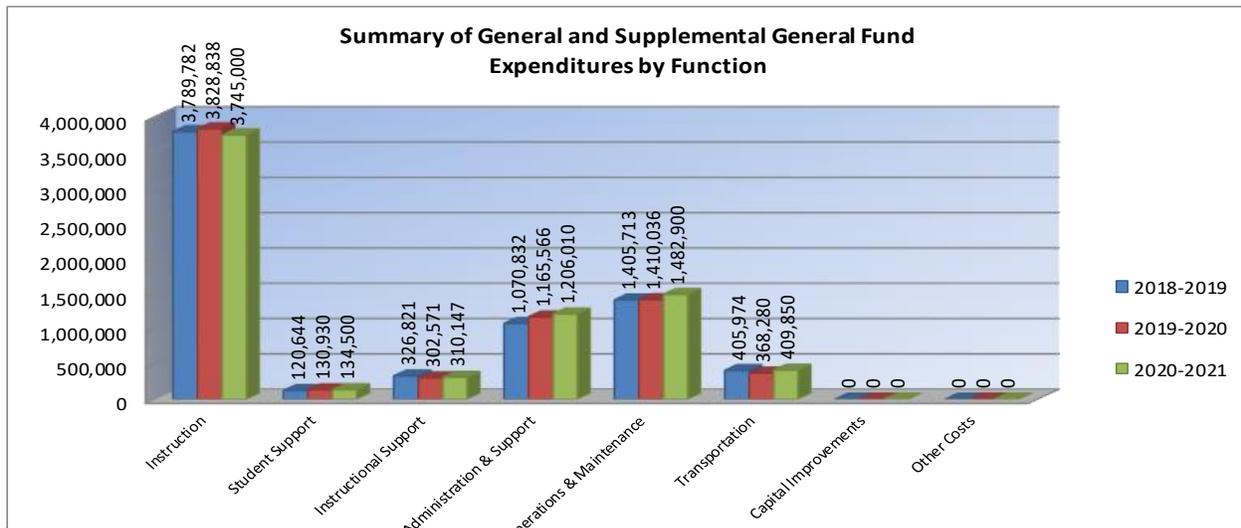


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

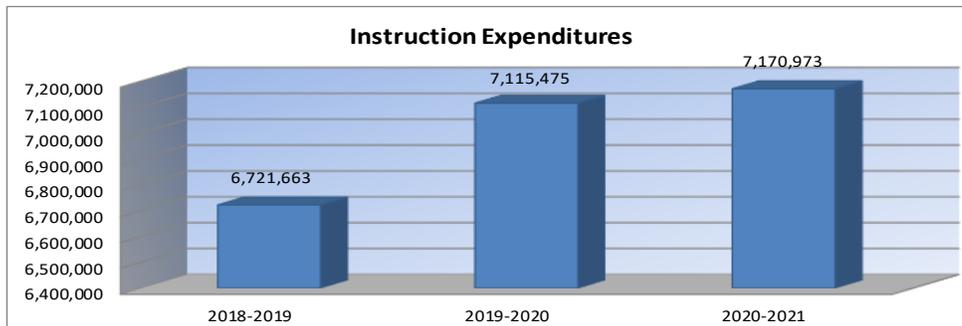
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	3,789,782	53%	3,828,838	53%	1%	3,745,000	51%	-2%
Student Support	120,644	2%	130,930	2%	9%	134,500	2%	3%
Instructional Support	326,821	5%	302,571	4%	-7%	310,147	4%	3%
Administration & Support	1,070,832	15%	1,165,566	16%	9%	1,206,010	17%	3%
Operations & Maintenance	1,405,713	20%	1,410,036	20%	0%	1,482,900	20%	5%
Transportation	405,974	6%	368,280	5%	-9%	409,850	6%	11%
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>7,119,766</b>	<b>100%</b>	<b>7,206,221</b>	<b>100%</b>	<b>1%</b>	<b>7,288,407</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$7,211		\$7,289		1%	\$7,288		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)**

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	3,634,546	3,673,339	1%	3,590,000	-2%
Federal Funds	323,272	334,539	3%	369,463	10%
Supplemental General	155,236	155,499	0%	155,000	0%
Preschool-Aged At-Risk	93,060	96,009	3%	101,900	6%
At Risk (K-12)	822,551	821,688	0%	838,800	2%
Bilingual Education	197,451	203,544	3%	208,200	2%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	25,790	0%	20,000	-22%
Driver Education	7,832	9,195	17%	10,102	10%
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	838,679	885,964	6%	1,004,926	13%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	157,649	170,037	8%	247,950	46%
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	387,674	645,311	66%	624,632	-3%
Contingency Reserve	0	0	0%		
Text Book & Student Material	55,645	59,748	7%		
Activity Fund	48,068	34,812	-28%		
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>6,721,663</b>	<b>7,115,475</b>	<b>6%</b>	<b>7,170,973</b>	<b>1%</b>
Enrollment (FTE)*	987.3	988.7	0%	1,000.0	1%
Amount per Pupil	6,808	7,197	6%	7,171	0%
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>6,721,663</b>	<b>7,115,475</b>	<b>6%</b>	<b>7,170,973</b>	<b>1%</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 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	7,555,497	0	7,555,497	0	0	0	0	XXXXXXXXXX
Supplemental General	2,272,580	128,497	701,545			0	1,442,538	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	101,900	28,545		0	0	85,113	0	11,758
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	838,800	59,394		0	0	831,000	0	51,594
Bilingual Education	208,200	14,735		0	0	205,000	0	11,535
Virtual Education	115,000	28,254		0	0	100,000	0	13,254
Capital Outlay	1,600,000	851,584	94,121	0	0	0	750,667	96,372
Driver Training	11,302	23,999	3,300	0	0	0	0	15,997
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	708,695	98,008	5,470	391,279	0	7,280	245,331	38,673
Professional Development	58,530	16,126	6,000	0	0	40,000	0	3,596
Parent Education Program	77,625	0	45,229	0	0	35,000	0	2,604
Summer School	0	0		0	0	0	0	0
Special Education	1,005,166	19,992	0	0	0	985,548	3,000	3,374
Career and Postsecondary Education	274,950	30,271	0	0	0	250,729	12,500	18,550
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	39,279	0	0			0	39,279
Textbook & Student Materials Revolving		26,913						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	937,887	0	937,887			0		XXXXXXXXXX
Contingency Reserve		384,603						XXXXXXXXXX
Activity Funds		14,797						XXXXXXXXXX
Bond and Interest #1	2,309,272	2,447,037	163,185	0	0		1,864,954	2,165,904
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	379,463	0	XXXXXXXXXX	379,463	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>18,454,867</b>	<b>4,212,034</b>	<b>9,512,234</b>	<b>770,742</b>	<b>0</b>	<b>2,539,670</b>	<b>4,318,990</b>	<b>2,472,490</b>
Less Transfers	2,539,670							
<b>TOTAL Budget Expenditures</b>	<b>\$15,915,197</b>							

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

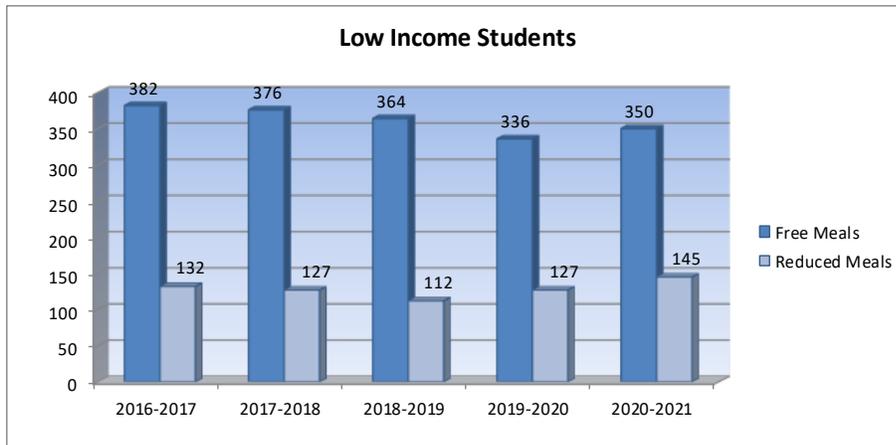
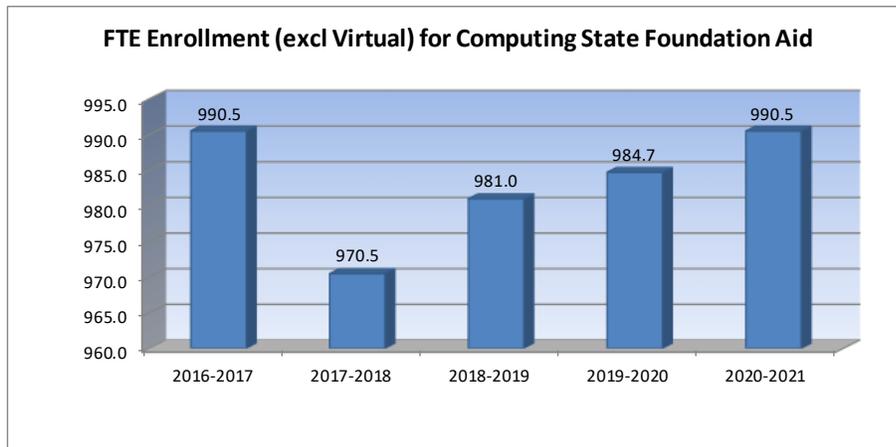
	2018-2019	2019-2020	2020-2021
State Revenues	8,296,179	9,009,706	9,512,234
Federal Revenues	644,423	768,347	770,742
Local Revenues*	4,804,120	5,160,603	4,318,990
Total Revenues	13,744,722	14,938,656	14,601,966
Revenues Per Pupil	13,922	15,109	14,602

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**

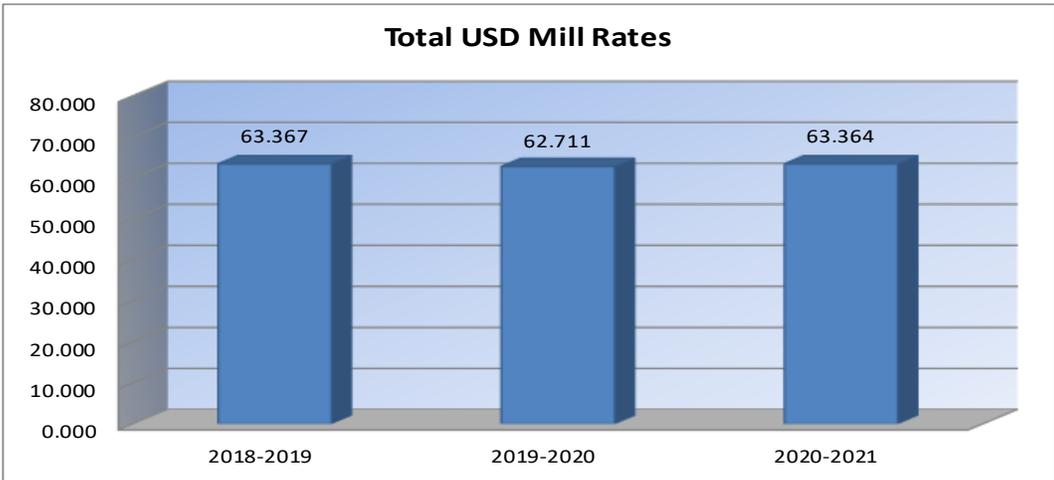
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	990.5	970.5	-2%	981.0	1%	984.7	0%	990.5	1%
Number of Students - Free Meals	382	376	-2%	364	-3%	336	-8%	350	4%
Number of Students - Reduced Meals	132	127	-4%	112	-12%	127	13%	145	14%



\*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.

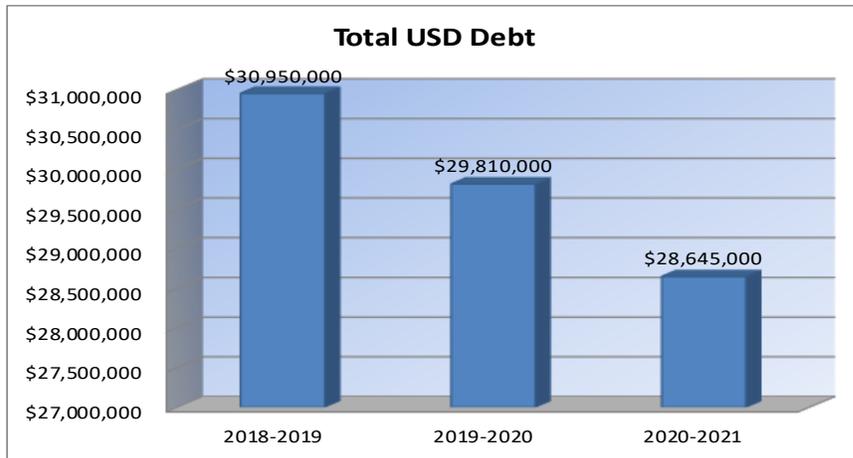
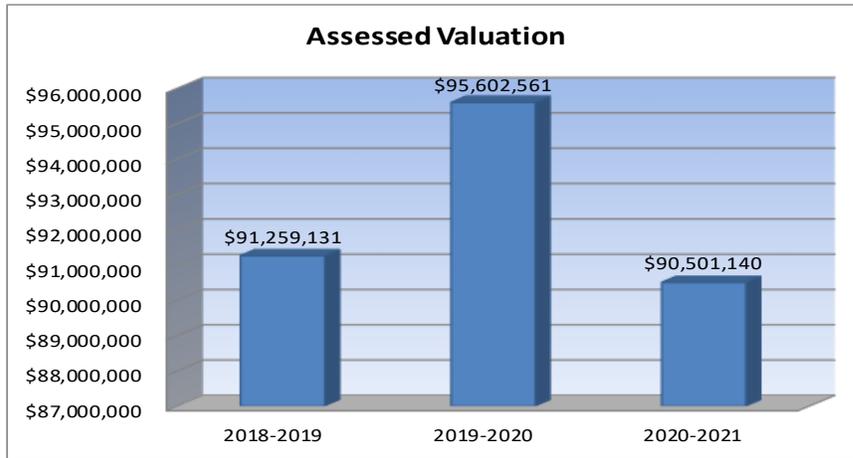
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	17.366	14.945	15.599
Adult Education	0.000	0.000	0.000
Capital Outlay	6.922	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	19.079	19.766	19.765
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>63.367</b>	<b>62.711</b>	<b>63.364</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	2.000	2.000	2.000
Rec Comm Employee Bnfts	0.250	0.471	0.221
<b>TOTAL OTHER</b>	<b>2.250</b>	<b>2.471</b>	<b>2.221</b>



**Other Information**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
Assessed Valuation	\$91,259,131	\$95,602,561	\$90,501,140
Bonded Indebtedness	30,950,000	29,810,000	28,645,000



USD# 466  
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)	10.2	810,204	79,432	12.0	966,958	80,580	12.0	997,981	83,165
Teachers (Full Time)	67.0	3,629,785	54,176	69.0	3,799,666	55,068	69.0	3,897,342	56,483
Other Certified (Licensed) Personnel	6.6	338,549	51,295	7.6	396,550	52,178	7.0	367,915	52,559
Classified Personnel	40.6	1,467,353	36,142	44.6	1,587,416	35,592	44.5	1,544,061	34,698
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:**

[https://datacentral.ksde.org/report\\_gen.aspx](https://datacentral.ksde.org/report_gen.aspx)

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications website below:**

<https://datacentral.ksde.org/default.aspx>

- 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