

Budget at a Glance 2019-20



USD 347 - Kinsely-Offerle



School Finance
Kansas State Department of Education
Landon State Office Building
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www.ksde.org

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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	2,961,716	57%	3,132,402	59%	6%	4,110,671	60%	31%
Student Support Services	107,355	2%	43,244	1%	-60%	44,152	1%	2%
Instructional Support Services	19,457	0%	33,566	1%	73%	41,009	1%	22%
Administration & Support	573,634	11%	574,069	11%	0%	620,192	9%	8%
Operations & Maintenance	489,438	9%	493,556	9%	1%	625,319	9%	27%
Transportation	253,065	5%	284,124	5%	12%	431,731	6%	52%
Food Services	261,375	5%	266,333	5%	2%	388,522	6%	46%
Capital Improvements	133,296	3%	47,590	1%	-64%	187,695	3%	294%
Debt Services	385,831	7%	385,481	7%	0%	387,032	6%	0%
Other Costs	2,850	0%	4,918	0%	73%	5,100	0%	4%
Total Expenditures*	5,188,017	100%	5,265,283	100%	1%	6,841,423	100%	30%
Amount per Pupil	\$16,496		\$17,151		4%	\$22,212		30%
Current Expenditures**	4,393,942	100%	4,657,009	100%	6%	5,809,836	100%	25%
Amount per Pupil	\$13,971		\$15,169		9%	\$18,863		24%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,900,099	56%	3,109,864	59%	3%	4,010,671	59%	0%
Instruction*** (Current Expenditures)	2,900,099	66%	3,109,864	67%	1%	4,010,671	69%	2%

* 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

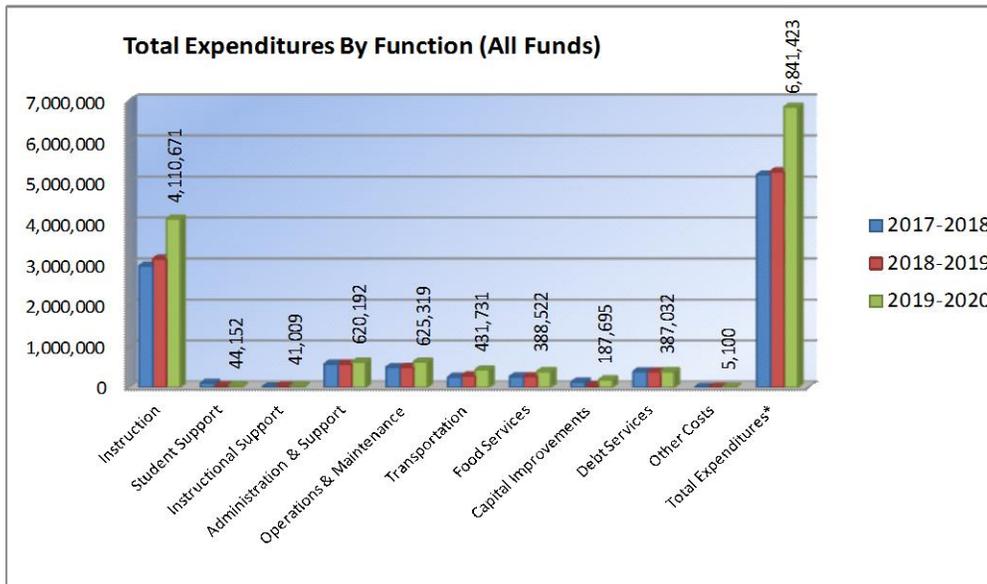
Capital Improvements - 4000

Debt Services - 5100

Transfers - 5200

Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,961,716	3,132,402	4,110,671
Student Support	107,355	43,244	44,152
Instructional Support	19,457	33,566	41,009
Administration & Support	573,634	574,069	620,192
Operations & Maintenance	489,438	493,556	625,319
Transportation	253,065	284,124	431,731
Food Services	261,375	266,333	388,522
Capital Improvements	133,296	47,590	187,695
Debt Services	385,831	385,481	387,032
Other Costs	2,850	4,918	5,100
Total Expenditures*	5,188,017	5,265,283	6,841,423



**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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	9,417	10,203	13,346
Student Support	341	141	143
Instructional Support	62	109	133
Administration & Support	1,824	1,870	2,014
Operations & Maintenance	1,556	1,608	2,030
Transportation	805	925	1,402
Food Services	831	868	1,261
Capital Improvements	424	155	609
Debt Services	1,227	1,256	1,257
Other Costs	9	16	17
Total Expenditures Per Pupil**	16,496	17,151	22,212
Enrollment (FTE)*	314.5	307.0	308.0

**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**

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,522,165	58%	1,504,587	57%	-1%	1,538,743	56%	2%
Student Support	78,332	3%	17,874	1%	-77%	18,840	1%	5%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	532,217	20%	539,461	20%	1%	559,175	20%	4%
Operations & Maintenance	257,326	10%	374,784	14%	46%	387,560	14%	3%
Transportation	214,354	8%	207,047	8%	-3%	218,770	8%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,850	0%	4,918	0%	73%	5,100	0%	4%
Total Expenditures	2,607,244	100%	2,648,671	100%	2%	2,728,188	100%	3%
Amount per Pupil	\$8,290		\$8,628		4%	\$8,858		3%

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	1,499,239	1,483,282	-1%	1,517,402	2%
Federal Funds	91,119	117,416	29%	118,095	1%
Supplemental General	22,926	21,305	-7%	21,341	0%
Preschool-Aged At-Risk	56,078	48,148	-14%	91,877	91%
At Risk (K-12)	250,216	276,218	10%	372,535	35%
Bilingual Education	49,138	59,311	21%	91,000	53%
Virtual Education	0	0	0%	0	0%
Capital Outlay	61,617	22,538	-63%	100,000	344%
Driver Education	2,337	2,865	23%	11,108	288%
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	549,968	573,378	4%	817,308	43%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	148,516	198,393	34%	250,000	26%
Gifts/Grants	1,312	102,674	7726%	446,474	335%
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	188,372	154,675	-18%	273,531	77%
Contingency Reserve	0	0	0%		
Text Book & Student Material	15,742	47,199	200%		
Activity Fund	25,136	25,000	-1%		
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	2,961,716	3,132,402	6%	4,110,671	31%
Enrollment (FTE)*	314.5	307.0	-2%	308.0	0%
Amount per Pupil	9,417	10,203	8%	13,346	31%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,961,716	3,132,402	6%	4,110,671	31%

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	3,197,912	0	3,197,912	0	0	0	0	XXXXXXXXXX
Supplemental General	1,078,876	158,971	365,092			0	554,813	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	91,877	21,877		0	0	70,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	392,120	12,120		0	0	380,000	0	0
Bilingual Education	91,000	12,000		0	0	79,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	644,555	339,175	39,045	0	25,000	0	241,335	0
Driver Training	11,608	7,158	1,950	0	0	0	2,500	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	372,716	76,233	1,643	116,273	0	100,000	78,567	0
Professional Development	40,495	19,997	3,998	0	0	15,000	1,500	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0			0	0	0	0
Special Education	849,308	194,708	0	0	0	654,600	0	0
Career and Postsecondary Education	250,000	0	0	0	0	250,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		58,597						XXXXXXXXXX
Gifts and Grants	446,474	261,936	1,800				182,738	0
Textbook & Student Materials Revolving		54,145						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	417,955	0	417,955			0		XXXXXXXXXX
Contingency Reserve		100,000						XXXXXXXXXX
Activity Funds		7,073						XXXXXXXXXX
Bond and Interest #1	387,032	947,480	65,455	0	0		436,380	1,062,283
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	118,095	0	XXXXXXXXXX	118,095	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	8,390,023	2,271,470	4,094,850	234,368	25,000	1,548,600	1,497,833	1,062,283
Less Transfers	1,548,600							
TOTAL Budget Expenditures	\$6,841,423							

Sources of Revenue - - State, Federal, Local

	2017-2018	2018-2019	2019-2020
State Revenues	3,648,083	3,688,819	4,094,850
Federal Revenues	219,925	237,447	234,368
Local Revenues*	1,991,290	1,870,288	1,522,833
Total Revenues	5,859,298	5,796,554	5,852,051
Revenues Per Pupil	18,631	18,881	19,000

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)*	324.5	336.5	4%	314.5	-7%	307.0	-2%	308.0	0%
Number of Students - Free Meals	145	158	9%	133	-16%	132	-1%	140	6%
Number of Students - Reduced Meals	51	37	-27%	44	19%	33	-25%	38	15%

*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 2017-18 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**

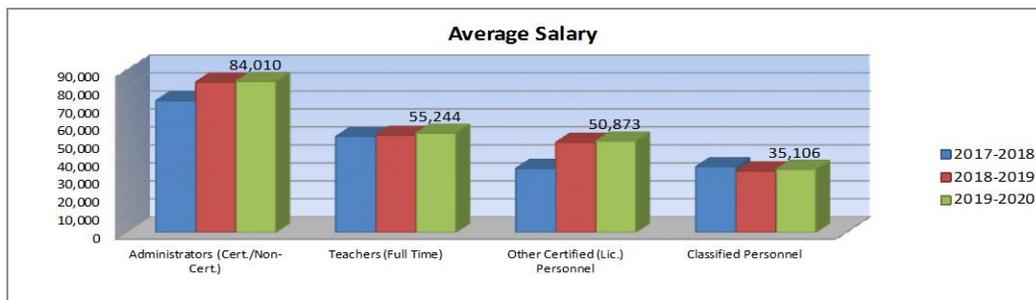
	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	24.820	21.577	21.158
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.996	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	13.900	16.279	16.277
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	66.720	65.852	65.435
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	0.000	0.000	0.000
TOTAL OTHER	2.000	2.000	2.000

Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$25,950,599	\$27,709,798	\$28,709,192
Bonded Indebtedness	5,388,462	5,080,000	4,810,000

**USD# 347
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)	7.0	512,820	73,260	7.0	585,572	83,653	7.0	588,072	84,010
Teachers (Full Time)	27.1	1,447,161	53,401	25.1	1,356,970	54,063	25.3	1,397,679	55,244
Other Certified (Licensed) Personnel	2.0	71,244	35,622	2.5	125,283	50,113	2.5	127,183	50,873
Classified Personnel	17.5	639,896	36,565	17.5	598,670	34,210	18.8	660,000	35,106
Substitutes/Temporary Help	XXXXXX	110,485	XXXXXXXXXX	XXXXXX	152,586	XXXXXXXXXX	XXXXXX	150,000	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