

# Budget at a Glance 2018-19



USD 347 - Kinsely-Offerle



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

[www.ksde.org](http://www.ksde.org)

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**Summary of Total Expenditures By Function (All Funds)**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,807,095	56%	2,958,980	57%	5%	3,572,242	56%	21%
Student Support Services	113,776	2%	107,355	2%	-6%	141,781	2%	32%
Instructional Support Services	16,553	0%	19,457	0%	18%	37,336	1%	92%
Administration & Support	643,164	13%	573,634	11%	-11%	608,718	10%	6%
Operations & Maintenance	488,799	10%	489,438	9%	0%	580,871	9%	19%
Transportation	288,221	6%	253,065	5%	-12%	294,142	5%	16%
Food Services	261,166	5%	261,375	5%	0%	338,845	5%	30%
Capital Improvements	20,810	0%	133,296	3%	541%	380,000	6%	185%
Debt Services	381,031	8%	385,831	7%	1%	386,481	6%	0%
Other Costs	0	0%	2,850	0%	0%	0	0%	-100%
<b>Total Expenditures*</b>	<b>5,020,615</b>	<b>100%</b>	<b>5,185,281</b>	<b>100%</b>	<b>3%</b>	<b>6,340,416</b>	<b>100%</b>	<b>22%</b>
Amount per Pupil	\$15,424		\$16,487		7%	\$20,001		21%
<b>Current Expenditures**</b>	<b>4,524,759</b>	<b>100%</b>	<b>4,391,206</b>	<b>100%</b>	<b>-3%</b>	<b>5,425,295</b>	<b>100%</b>	<b>24%</b>
Amount per Pupil	\$13,901		\$13,962		0%	\$17,114		23%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,748,594	55%	2,897,363	56%	1%	3,477,682	55%	-1%
Instruction*** (Current Expenditures)	2,748,594	61%	2,897,363	66%	5%	3,477,682	64%	-2%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), 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.

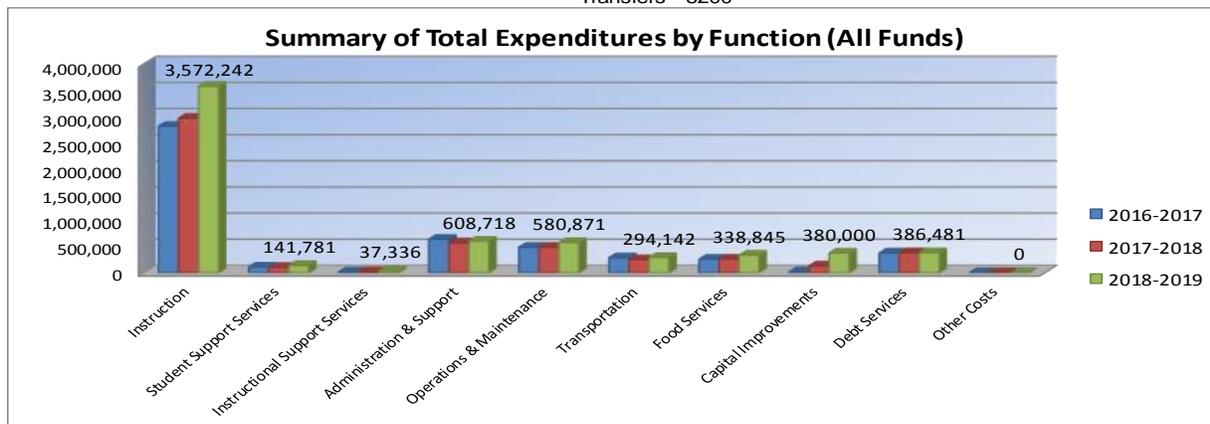
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

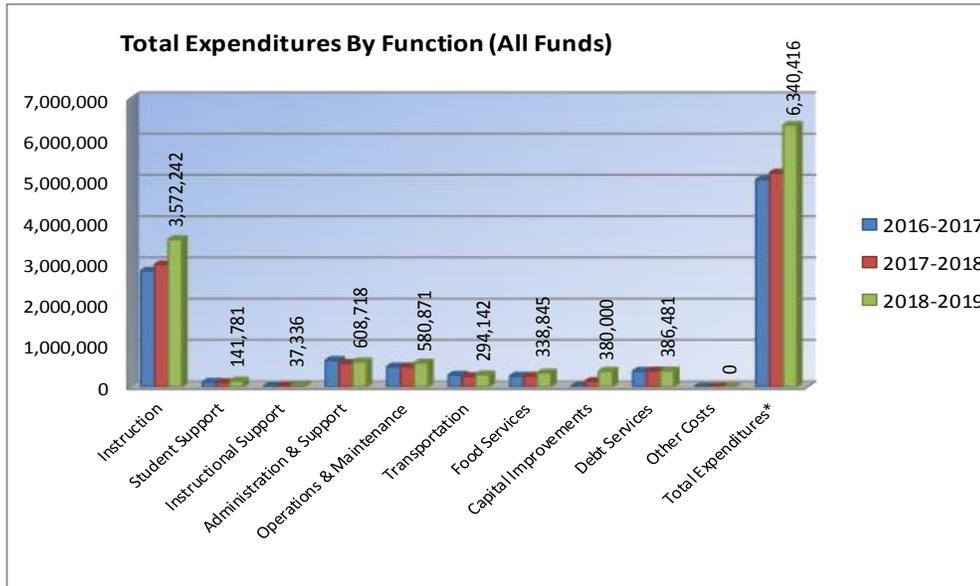
Further definition of what goes into each category:

- 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)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	2,807,095	2,958,980	3,572,242
Student Support	113,776	107,355	141,781
Instructional Support	16,553	19,457	37,336
Administration & Support	643,164	573,634	608,718
Operations & Maintenance	488,799	489,438	580,871
Transportation	288,221	253,065	294,142
Food Services	261,166	261,375	338,845
Capital Improvements	20,810	133,296	380,000
Debt Services	381,031	385,831	386,481
Other Costs	0	2,850	0
<b>Total Expenditures*</b>	<b>5,020,615</b>	<b>5,185,281</b>	<b>6,340,416</b>

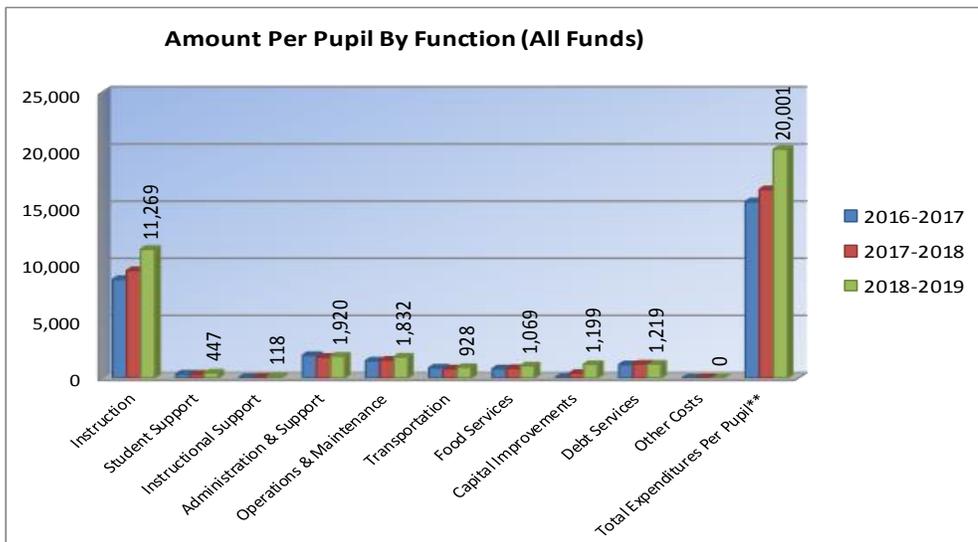


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	8,624	9,409	11,269
Student Support	350	341	447
Instructional Support	51	62	118
Administration & Support	1,976	1,824	1,920
Operations & Maintenance	1,502	1,556	1,832
Transportation	885	805	928
Food Services	802	831	1,069
Capital Improvements	64	424	1,199
Debt Services	1,171	1,227	1,219
Other Costs	0	9	0
<b>Total Expenditures Per Pupil**</b>	<b>15,424</b>	<b>16,487</b>	<b>20,001</b>
<b>Enrollment (FTE)*</b>	<b>325.5</b>	<b>314.5</b>	<b>317.0</b>

\*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.

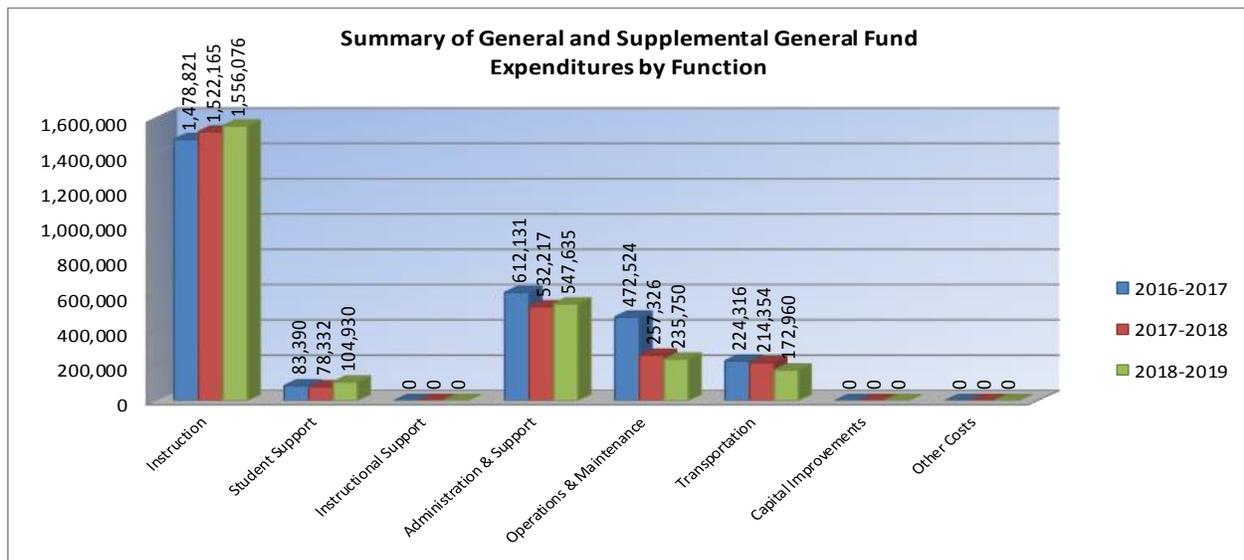


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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**

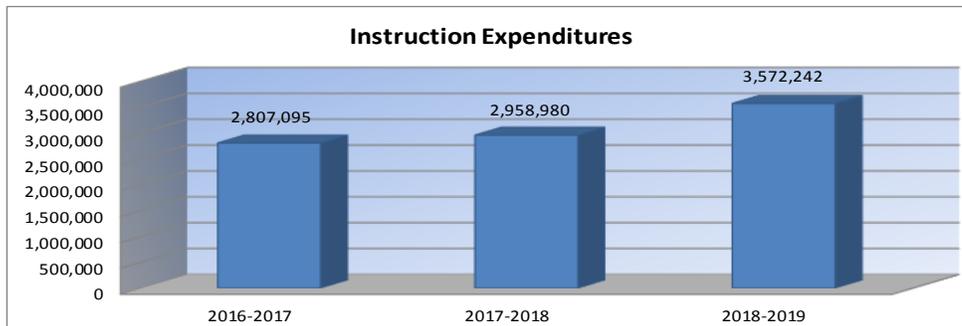
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,478,821	52%	1,522,165	58%	3%	1,556,076	59%	2%
Student Support	83,390	3%	78,332	3%	-6%	104,930	4%	34%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	612,131	21%	532,217	20%	-13%	547,635	21%	3%
Operations & Maintenance	472,524	16%	257,326	10%	-46%	235,750	9%	-8%
Transportation	224,316	8%	214,354	8%	-4%	172,960	7%	-19%
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>2,871,182</b>	<b>100%</b>	<b>2,604,394</b>	<b>100%</b>	<b>-9%</b>	<b>2,617,351</b>	<b>100%</b>	<b>0%</b>
Amount per Pupil	\$8,821		\$8,281		-6%	\$8,257		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)**

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,463,925	1,499,239	2%	1,534,474	2%
Federal Funds	72,257	91,119	26%	101,315	11%
Supplemental General	14,896	22,926	54%	21,602	-6%
At Risk (4yr Old)	51,726	56,078	8%	70,000	25%
At Risk (K-12)	217,697	250,216	15%	332,000	33%
Bilingual Education	69,540	49,138	-29%	75,000	53%
Virtual Education	0	0	0%	0	0%
Capital Outlay	58,501	61,617	5%	94,560	53%
Driver Education	3,053	2,337	-23%	9,824	320%
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	563,713	549,968	-2%	844,331	54%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	133,791	148,516	11%	195,590	32%
Gifts/Grants	6,845	1,312	-81%	20,712	1479%
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	119,179	188,372	58%	272,834	45%
Contingency Reserve	0	0	0%		
Text Book & Student Material	9,578	15,742	64%		
Activity Fund	22,394	22,400	0%		
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>2,807,095</b>	<b>2,958,980</b>	<b>5%</b>	<b>3,572,242</b>	<b>21%</b>
Enrollment (FTE)*	325.5	314.5	-3%	317.0	1%
Amount per Pupil	8,624	9,409	9%	11,269	20%
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>2,807,095</b>	<b>2,958,980</b>	<b>5%</b>	<b>3,572,242</b>	<b>21%</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 2018-19**

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	3,117,919	0	3,117,919	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	998,032	152,293	336,736			0	509,003	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	70,000	0		0	0	70,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	355,000	0		0	0	355,000	0	0
Bilingual Education	75,000	0		0	0	75,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	528,640	233,625	42,098	0	10,000	0	242,917	0
Driver Training	10,324	6,124	1,950	0	0	0	2,250	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	323,075	55,694	1,650	108,324	0	92,000	65,407	0
Professional Development	36,754	18,134	3,620	0	0	15,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	876,331	185,731	0	0	0	690,600	0	0
Career and Postsecondary Education	201,000	0	0	0	0	201,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		131,433						XXXXXXXXXX
Gifts and Grants	350,712	190,712	0				160,000	0
Textbook & Student Materials Revolving		79,121						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	408,433	0	408,433			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		100,000						XXXXXXXXXX
Activity Funds		6,202						XXXXXXXXXX
Bond and Interest #1	386,481	781,607	73,241	0	0		385,122	853,489
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	101,315	0	XXXXXXXXXX	101,315	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>7,839,016</b>	<b>1,940,676</b>	<b>3,985,647</b>	<b>209,639</b>	<b>10,000</b>	<b>1,498,600</b>	<b>1,364,699</b>	<b>853,489</b>
Less Transfers	1,498,600							
<b>TOTAL Budget Expenditures</b>	<b>\$6,340,416</b>							

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

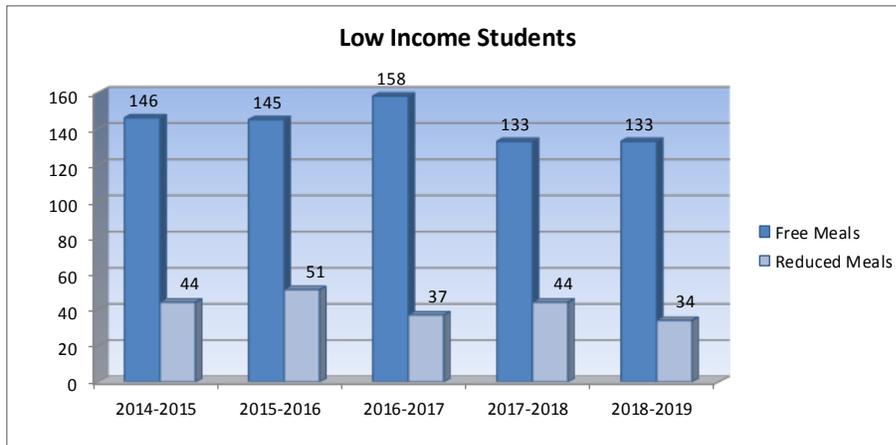
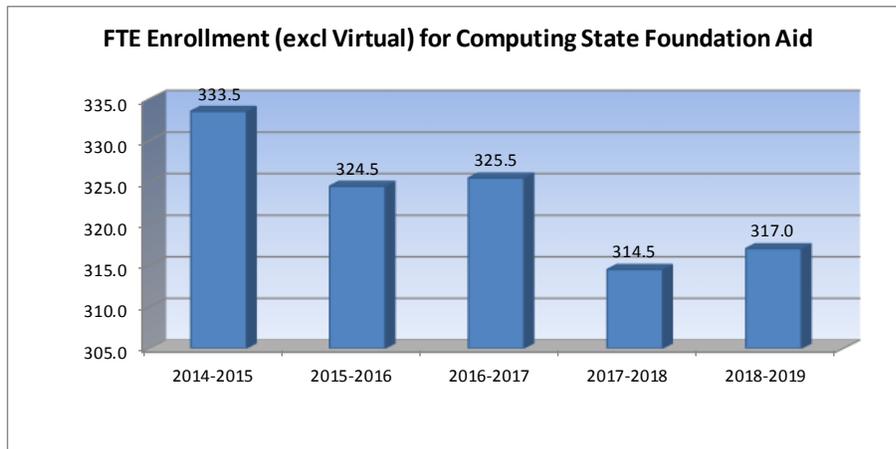
	2016-2017	2017-2018	2018-2019
State Revenues	3,657,281	3,648,083	3,985,647
Federal Revenues	227,575	218,820	209,639
Local Revenues*	1,890,654	1,989,288	1,374,699
Total Revenues	5,775,510	5,856,191	5,569,985
Revenues Per Pupil	17,744	18,621	17,571

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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**

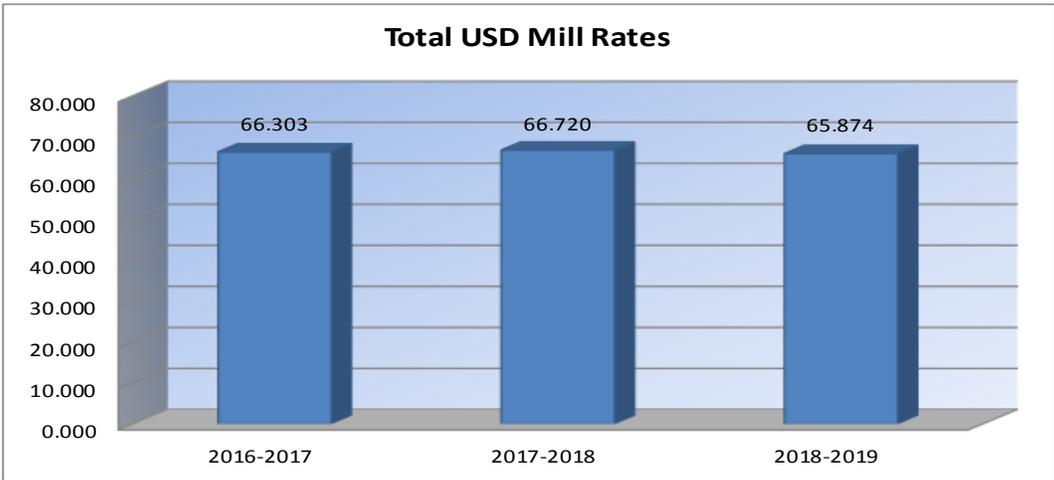
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	333.5	324.5	-3%	325.5	0%	314.5	-3%	317.0	1%
Number of Students - Free Meals	146	145	-1%	158	9%	133	-16%	133	0%
Number of Students - Reduced Meals	44	51	16%	37	-27%	44	19%	34	-23%



\*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.

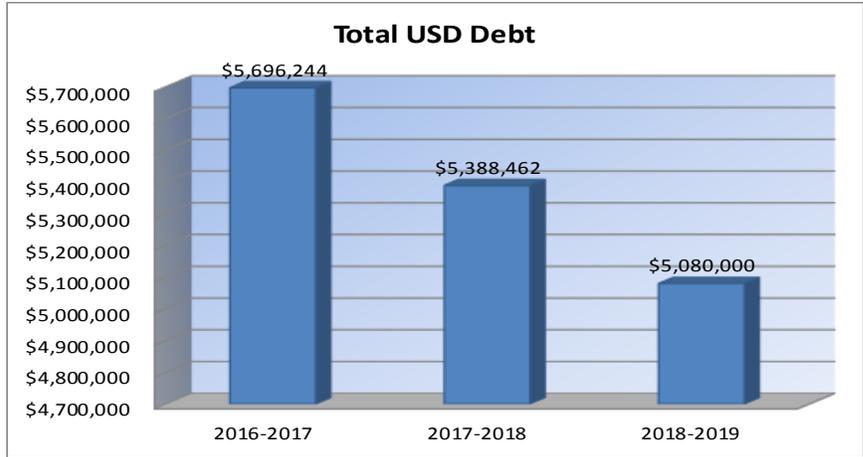
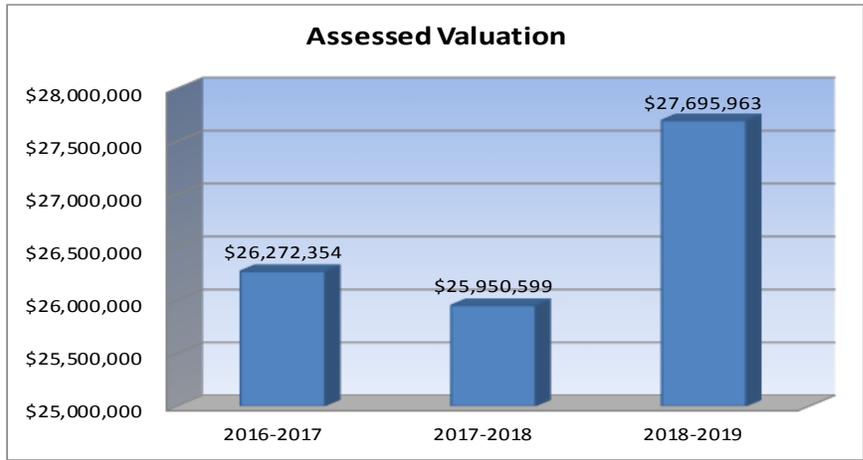
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	24.413	24.820	21.587
Adult Education	0.000	0.000	0.000
Capital Outlay	7.996	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	13.894	13.900	16.287
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>66.303</b>	<b>66.720</b>	<b>65.874</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	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>



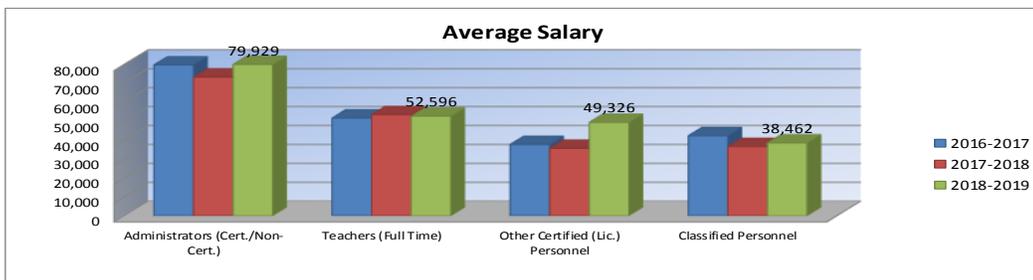
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$26,272,354	\$25,950,599	\$27,695,963
Bonded Indebtedness	5,696,244	5,388,462	5,080,000



USD# 347  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.0	557,732	79,676	7.0	512,820	73,260	7.0	559,500	79,929
Teachers (Full Time)	25.6	1,321,513	51,622	27.1	1,447,161	53,401	25.2	1,325,423	52,596
Other Certified (Licensed) Personnel	2.0	75,351	37,676	2.0	71,244	35,622	1.0	49,326	49,326
Classified Personnel	16.5	697,300	42,261	17.5	639,896	36,565	15.6	600,000	38,462
Substitutes/Temporary Help	XXXXX	159,708	XXXXXXXXXX	XXXXX	110,485	XXXXXXXXXX	XXXXX	110,000	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