

Budget at a Glance 2020-21



USD 347 - Kinsely-Offerle

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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	3,135,010	60%	3,063,414	56%	-2%	4,011,439	57%	31%
Student Support Services	40,301	1%	56,407	1%	40%	61,202	1%	9%
Instructional Support Services	33,531	1%	19,413	0%	-42%	43,931	1%	126%
Administration & Support	574,578	11%	598,661	11%	4%	612,769	9%	2%
Operations & Maintenance	493,219	9%	540,660	10%	10%	656,062	9%	21%
Transportation	284,818	5%	232,734	4%	-18%	396,247	6%	70%
Food Services	267,212	5%	286,302	5%	7%	381,714	5%	33%
Capital Improvements	47,590	1%	293,750	5%	517%	421,900	6%	44%
Debt Services	385,481	7%	385,031	7%	0%	413,446	6%	7%
Other Costs	4,918	0%	3,329	0%	-32%	3,500	0%	5%
Total Expenditures*	5,266,658	100%	5,479,701	100%	4%	7,002,210	100%	28%
Amount per Pupil	\$17,155		\$17,591		3%	\$22,479		28%
Current Expenditures**	4,658,384	100%	4,930,248	100%	6%	5,766,864	100%	17%
Amount per Pupil	\$15,174		\$15,827		4%	\$18,513		17%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,112,472	59%	2,997,284	55%	-4%	3,761,439	54%	-1%
Instruction*** (Current Expenditures)	3,112,472	67%	2,997,284	61%	-6%	3,761,439	65%	4%

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.

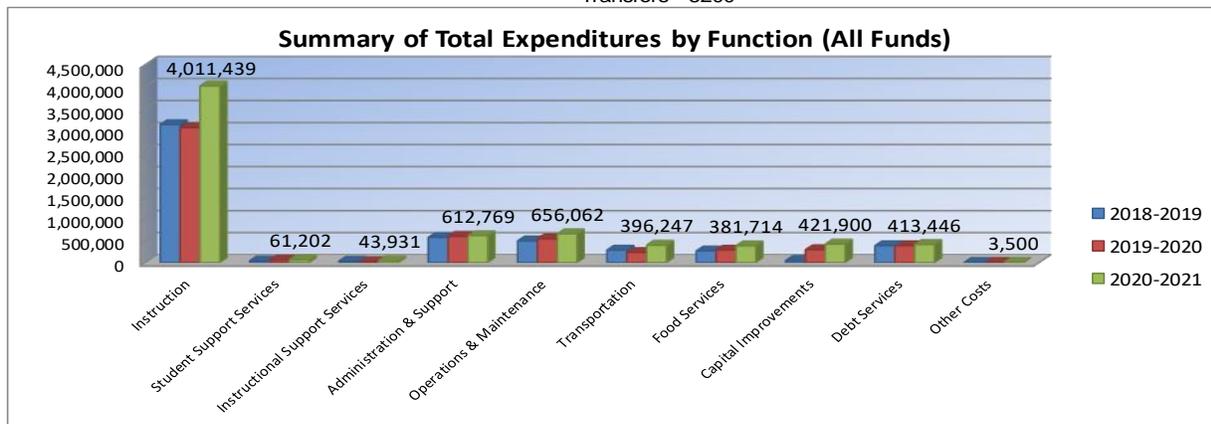
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

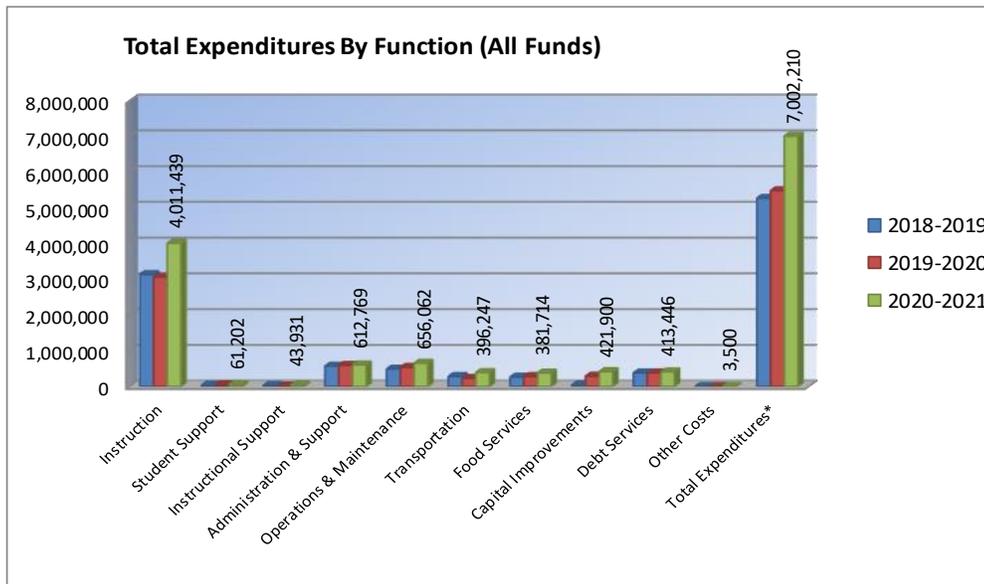
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	3,135,010	3,063,414	4,011,439
Student Support	40,301	56,407	61,202
Instructional Support	33,531	19,413	43,931
Administration & Support	574,578	598,661	612,769
Operations & Maintenance	493,219	540,660	656,062
Transportation	284,818	232,734	396,247
Food Services	267,212	286,302	381,714
Capital Improvements	47,590	293,750	421,900
Debt Services	385,481	385,031	413,446
Other Costs	4,918	3,329	3,500
Total Expenditures*	5,266,658	5,479,701	7,002,210

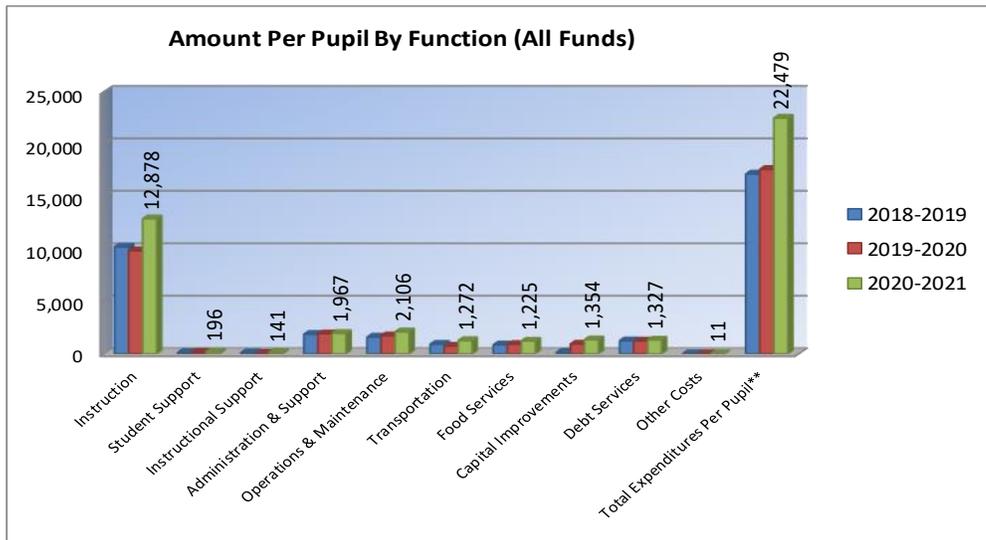


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	10,212	9,834	12,878
Student Support	131	181	196
Instructional Support	109	62	141
Administration & Support	1,872	1,922	1,967
Operations & Maintenance	1,607	1,736	2,106
Transportation	928	747	1,272
Food Services	870	919	1,225
Capital Improvements	155	943	1,354
Debt Services	1,256	1,236	1,327
Other Costs	16	11	11
Total Expenditures Per Pupil**	17,155	17,591	22,479
Enrollment (FTE)*	307.0	311.5	311.5

*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.

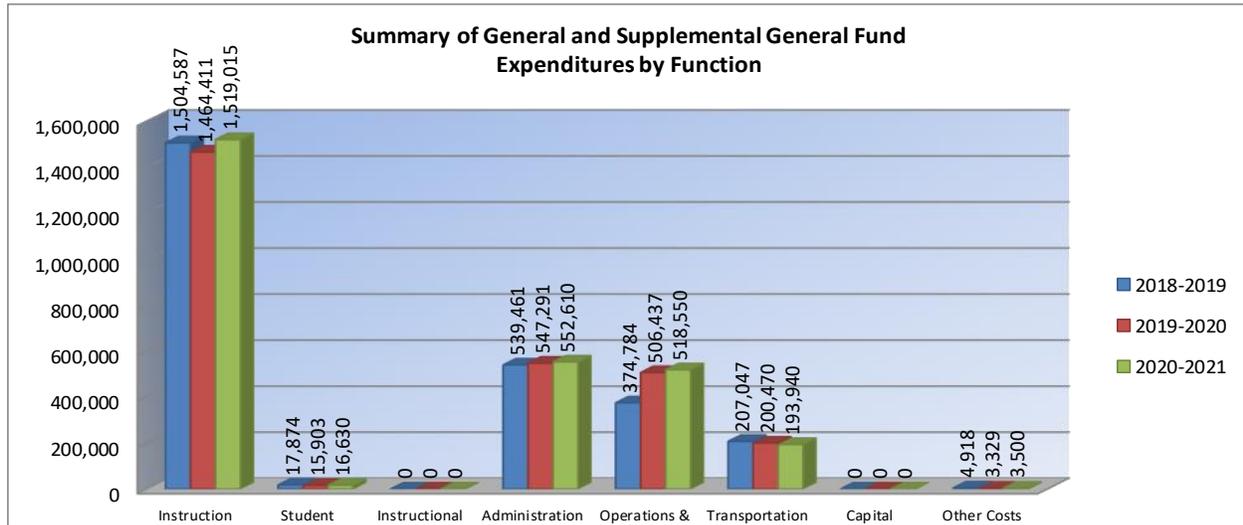


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

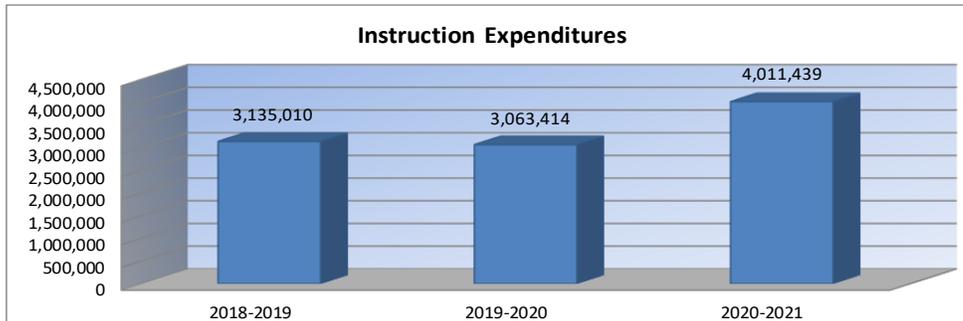
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,504,587	57%	1,464,411	53%	-3%	1,519,015	54%	4%
Student Support	17,874	1%	15,903	1%	-11%	16,630	1%	5%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	539,461	20%	547,291	20%	1%	552,610	20%	1%
Operations & Maintenance	374,784	14%	506,437	18%	35%	518,550	18%	2%
Transportation	207,047	8%	200,470	7%	-3%	193,940	7%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	4,918	0%	3,329	0%	-32%	3,500	0%	5%
Total Expenditures	2,648,671	100%	2,737,841	100%	3%	2,804,245	100%	2%
Amount per Pupil	\$8,628		\$8,789		2%	\$9,002		2%

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	1,483,282	1,448,241	-2%	1,497,602	3%
Federal Funds	117,416	114,227	-3%	120,228	5%
Supplemental General	21,305	16,170	-24%	21,413	32%
Preschool-Aged At-Risk	48,148	60,034	25%	91,843	53%
At Risk (K-12)	276,218	249,845	-10%	325,957	30%
Bilingual Education	59,311	58,351	-2%	91,819	57%
Virtual Education	0	0	0%	0	0%
Capital Outlay	22,538	66,130	193%	250,000	278%
Driver Education	2,865	0	-100%	11,545	0%
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	573,378	555,921	-3%	784,596	41%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	198,393	159,068	-20%	258,440	62%
Gifts/Grants	102,674	39,213	-62%	289,633	639%
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	155,908	229,769	47%	268,363	17%
Contingency Reserve	0	0	0%		
Text Book & Student Material	47,199	39,445	-16%		
Activity Fund	26,375	27,000	2%		
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	3,135,010	3,063,414	-2%	4,011,439	31%
Enrollment (FTE)*	307.0	311.5	1%	311.5	0%
Amount per Pupil	10,212	9,834	-4%	12,878	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	3,135,010	3,063,414	-2%	4,011,439	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 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	3,147,127	0	3,147,127	0	0	0	0	XXXXXXXXXX
Supplemental General	1,044,718	119,511	358,338			0	566,869	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	91,843	21,843		0	0	70,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	360,277	60,277		0	0	300,000	0	0
Bilingual Education	91,819	11,819		0	0	80,000	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	821,900	502,943	40,258	0	20,000	0	258,699	0
Driver Training	12,045	9,920	1,125	0	0	0	1,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	363,742	76,404	1,643	110,843		95,000	79,852	0
Professional Development	43,912	22,841	4,721	0	0	15,000	1,350	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	816,596	198,996	0	0	0	617,600	0	0
Career and Postsecondary Education	258,440	48,440	0	0	0	210,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	389,633	199,633	0	0			190,000	0
Textbook & Student Materials Revolving		58,699						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	400,849	0	400,849			0		XXXXXXXXXX
Contingency Reserve		150,000						XXXXXXXXXX
Activity Funds		2,020						XXXXXXXXXX
Bond and Interest #1	413,446	1,117,952	69,946	0	0		465,594	1,240,046
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	133,463	0	XXXXXXXXXX	133,463	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	8,389,810	2,601,298	4,024,007	244,306	20,000	1,387,600	1,563,364	1,240,046
Less Transfers	1,387,600							
TOTAL Budget Expenditures	\$7,002,210							

Sources of Revenue - - State, Federal, Local

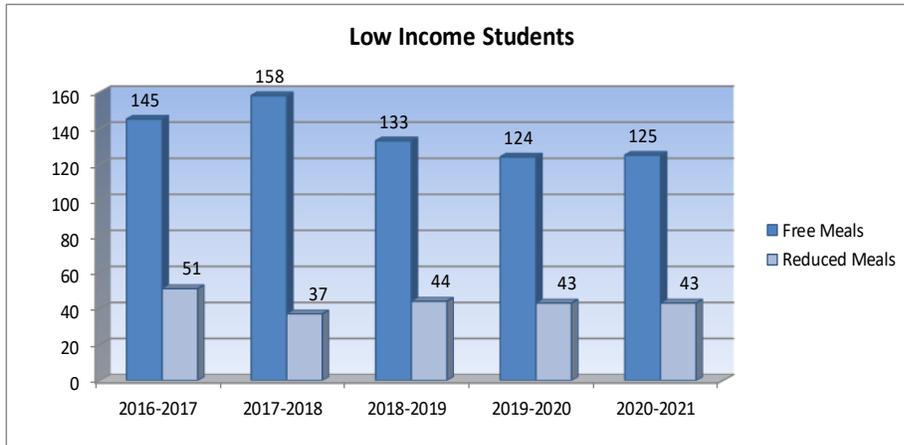
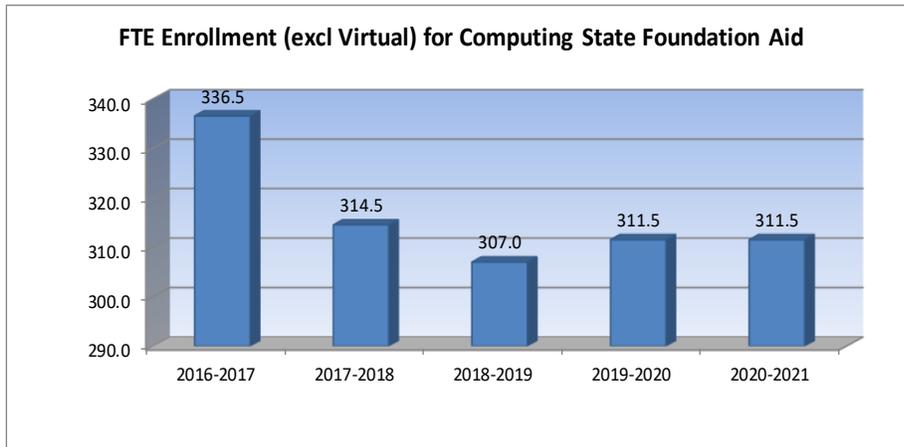
	2018-2019	2019-2020	2020-2021
State Revenues	3,694,693	3,830,854	4,024,007
Federal Revenues	237,447	294,095	244,306
Local Revenues*	1,868,856	1,739,348	1,583,364
Total Revenues	5,800,996	5,864,297	5,851,677
Revenues Per Pupil	18,896	18,826	18,785

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

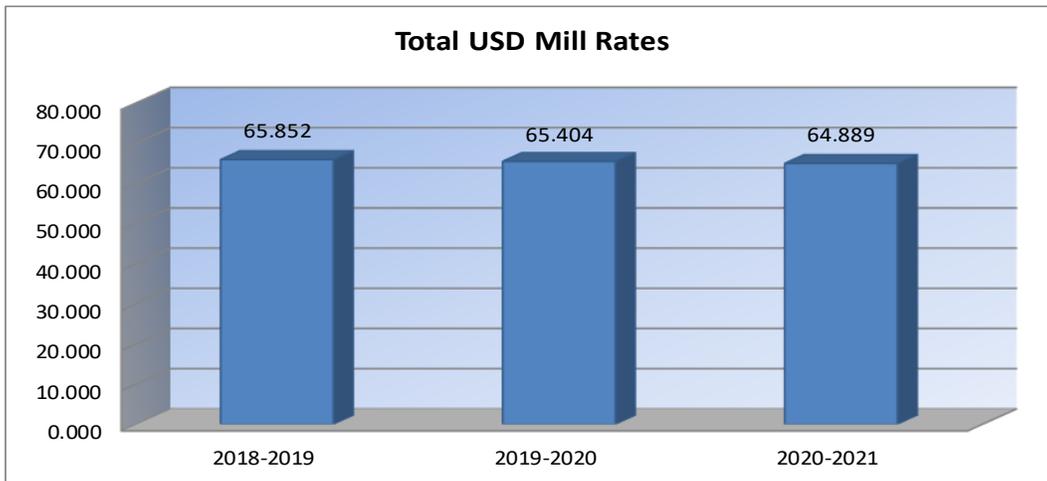
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	336.5	314.5	-7%	307.0	-2%	311.5	1%	311.5	0%
Number of Students - Free Meals	145	158	9%	133	-16%	124	-7%	125	1%
Number of Students - Reduced Meals	51	37	-27%	44	19%	43	-2%	43	0%



*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.

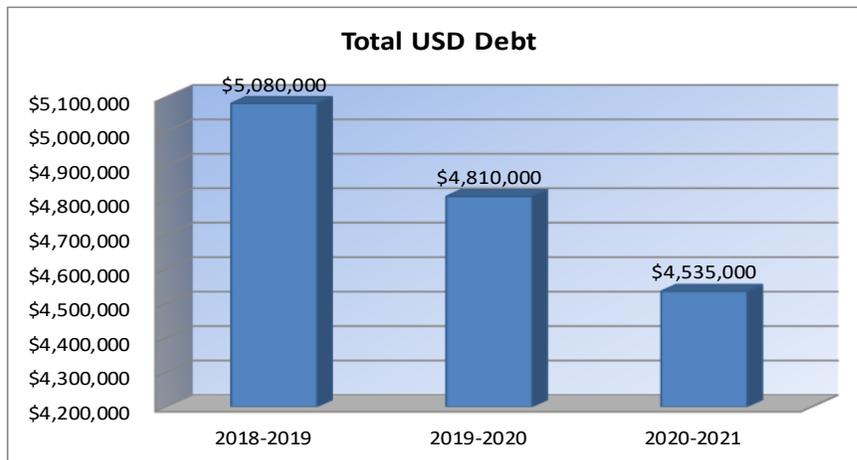
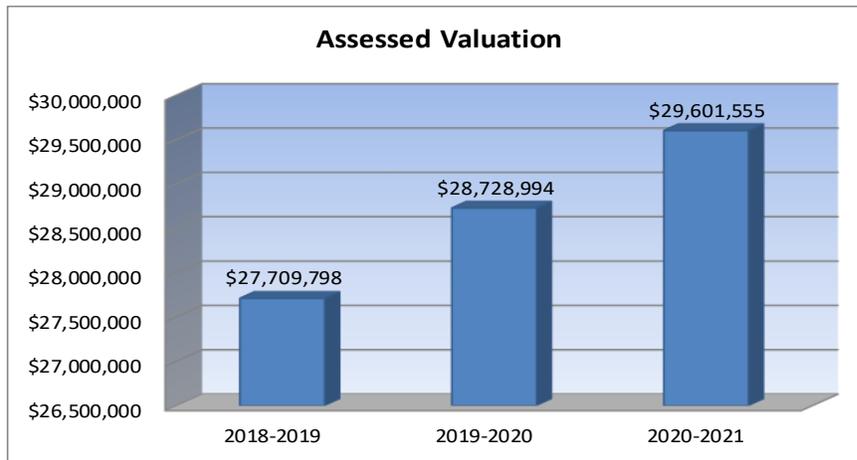
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	21.577	21.143	20.612
Adult Education	0.000	0.000	0.000
Capital Outlay	7.996	7.995	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	16.279	16.266	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	65.852	65.404	64.889
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	1.999	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	2.000	1.999	2.000



Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$27,709,798	\$28,728,994	\$29,601,555
Bonded Indebtedness	5,080,000	4,810,000	4,535,000



USD# 347
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)	7.0	585,572	83,653	7.0	520,810	74,401	7.0	523,000	74,714
Teachers (Full Time)	25.1	1,356,970	54,063	25.1	1,382,940	55,097	25.1	1,410,000	56,175
Other Certified (Licensed) Personnel	2.5	125,283	50,113	2.5	106,145	42,458	2.5	108,500	43,400
Classified Personnel	17.5	598,670	34,210	16.1	692,470	43,011	16.1	700,000	43,478
Substitutes/Temporary Help	XXXXX	152,566	XXXXXXXXXX	XXXXXX	107,258	XXXXXXXXXX	XXXXXX	125,000	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