

Budget at a Glance 2018-19



USD 307 - Ell-Saline



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

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	3,279,667	54%	3,500,872	55%	7%	4,772,081	52%	36%
Student Support Services	142,821	2%	137,975	2%	-3%	268,218	3%	94%
Instructional Support Services	211,043	3%	215,872	3%	2%	350,309	4%	62%
Administration & Support	629,438	10%	674,161	11%	7%	901,194	10%	34%
Operations & Maintenance	593,378	10%	622,432	10%	5%	888,552	10%	43%
Transportation	362,129	6%	422,809	7%	17%	812,247	9%	92%
Food Services	287,932	5%	267,162	4%	-7%	571,089	6%	114%
Capital Improvements	3,450	0%	7,997	0%	132%	0	0%	-100%
Debt Services	520,275	9%	528,650	8%	2%	532,030	6%	1%
Other Costs	0	0%	9	0%	0%	0	0%	-100%
Total Expenditures*	6,030,133	100%	6,377,939	100%	6%	9,095,720	100%	43%
Amount per Pupil	\$13,581		\$14,142		4%	\$19,161		35%
Current Expenditures**	5,444,253	100%	5,704,274	100%	5%	7,451,440	100%	31%
Amount per Pupil	\$12,262		\$12,648		3%	\$15,697		24%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,278,669	54%	3,495,860	55%	1%	4,613,081	51%	-4%
Instruction*** (Current Expenditures)	3,278,669	60%	3,495,860	61%	1%	4,613,081	62%	1%

* 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)

*** 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

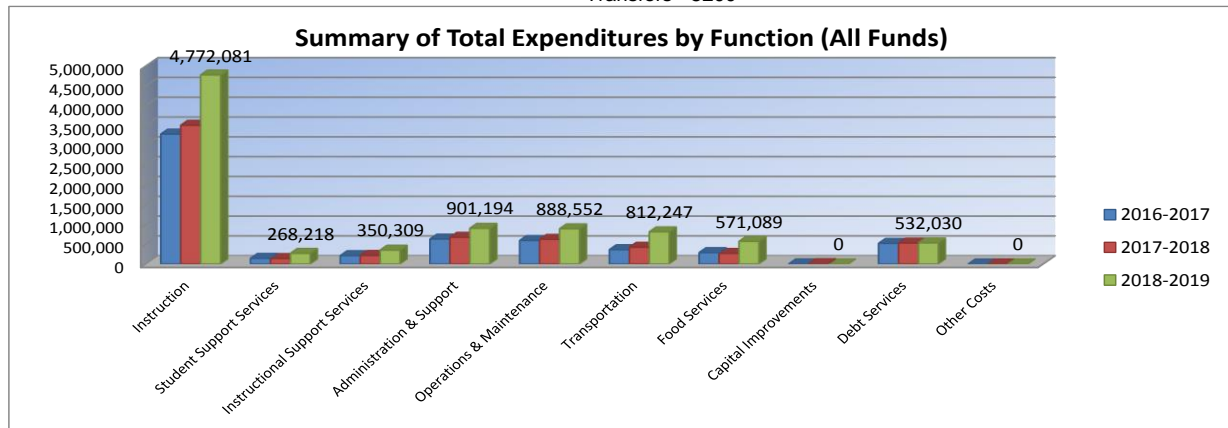
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

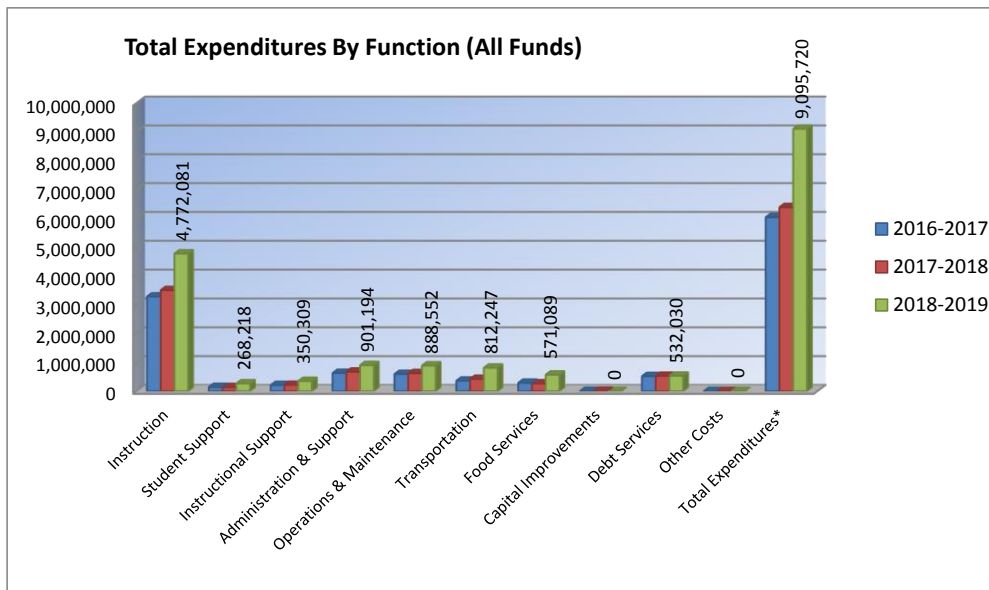
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	3,279,667	3,500,872	4,772,081
Student Support	142,821	137,975	268,218
Instructional Support	211,043	215,872	350,309
Administration & Support	629,438	674,161	901,194
Operations & Maintenance	593,378	622,432	888,552
Transportation	362,129	422,809	812,247
Food Services	287,932	267,162	571,089
Capital Improvements	3,450	7,997	0
Debt Services	520,275	528,650	532,030
Other Costs	0	9	0
Total Expenditures*	6,030,133	6,377,939	9,095,720

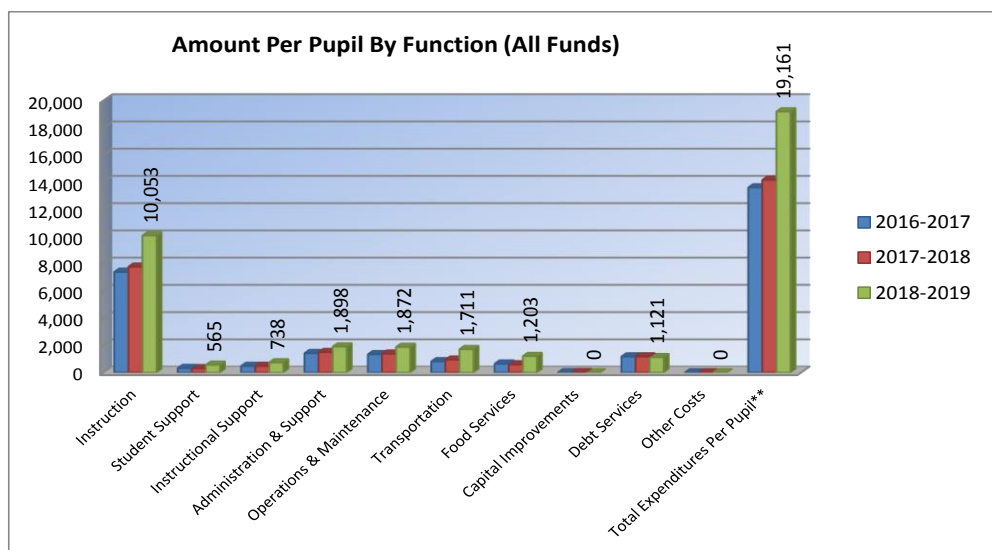


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,387	7,762	10,053
Student Support	322	306	565
Instructional Support	475	479	738
Administration & Support	1,418	1,495	1,898
Operations & Maintenance	1,336	1,380	1,872
Transportation	816	937	1,711
Food Services	648	592	1,203
Capital Improvements	8	18	0
Debt Services	1,172	1,172	1,121
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,581	14,142	19,161
Enrollment (FTE)*	444.0	451.0	474.7

*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.

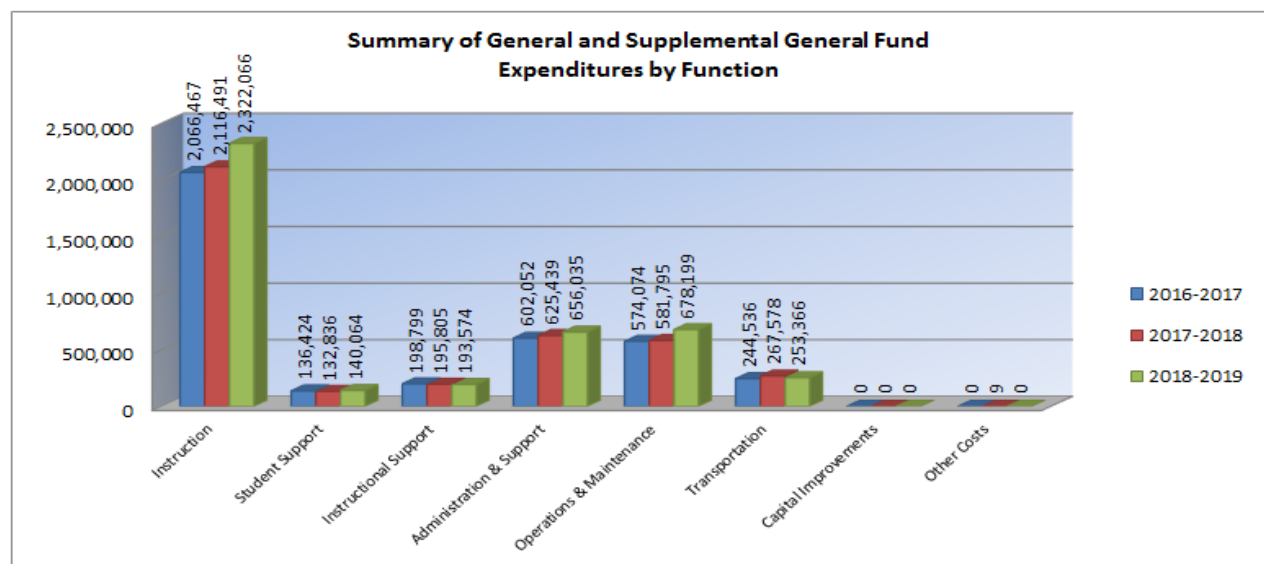


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

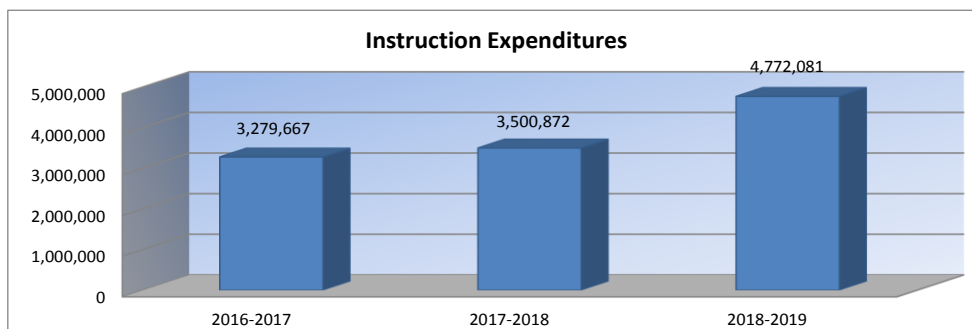
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,066,467	54%	2,116,491	54%	2%	2,322,066	55%	10%
Student Support	136,424	4%	132,836	3%	-3%	140,064	3%	5%
Instructional Support	198,799	5%	195,805	5%	-2%	193,574	5%	-1%
Administration & Support	602,052	16%	625,439	16%	4%	656,035	15%	5%
Operations & Maintenance	574,074	15%	581,795	15%	1%	678,199	16%	17%
Transportation	244,536	6%	267,578	7%	9%	253,366	6%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	9	0%	0%	0	0%	-100%
Total Expenditures	3,822,352	100%	3,919,953	100%	3%	4,243,304	100%	8%
Amount per Pupil	\$8,609		\$8,692		1%	\$8,939		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)

	2016-2017 Actual		2017-2018 Actual	% inc/ dec		2018-2019 Budget	% inc/ dec
General	1,754,174		1,805,292	3%		1,971,043	9%
Federal Funds	92,495		105,440	14%		91,657	-13%
Supplemental General	312,293		311,199	0%		351,023	13%
At Risk (4yr Old)	0		0	0%		48,320	0%
At Risk (K-12)	113,290		115,417	2%		313,735	172%
Bilingual Education	913		1,037	14%		24,135	2227%
Virtual Education	5,000		15,000	200%		57,877	286%
Capital Outlay	998		5,012	402%		159,000	3072%
Driver Education	4,880		8,818	81%		27,396	211%
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	620,723		647,591	4%		867,037	34%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	165,736		149,604	-10%		309,954	107%
Gifts/Grants	24,000		38,635	61%		221,960	475%
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	140,631		195,672	39%		328,944	68%
Contingency Reserve	0		70,000	0%			
Text Book & Student Material	10,672		4,675	-56%			
Activity Fund	33,862		27,480	-19%			
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	3,279,667		3,500,872	7%		4,772,081	36%
Enrollment (FTE)*	444.0		451.0	2%		474.7	5%
Amount per Pupil	7,387		7,762	5%		10,053	30%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,279,667		3,500,872	7%		4,772,081	36%



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	Other	
General	3,937,641	0	3,916,641	21,000	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,377,110	84,692	723,809			0	568,609	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	48,320	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	313,735	230,432		0	0	83,303	0	0
Bilingual Education	24,135	14,351		0	0	9,784	0	0
Virtual Education	57,877	57,877			0	0	0	0
Capital Outlay	1,112,250	951,157	46,445	0	0	0	114,984	336
Driver Training	27,396	18,886	3,510	0	0	5,000	0	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	551,003	81,099	4,040	221,971	40	30,000	213,853	0
Professional Development	33,064	24,314	3,750		0	5,000	0	0
Parent Education Program	9,383	9,383	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,029,618	289,578	0	0	0	740,040	0	0
Career and Postsecondary Education	309,954	159,954	0	0	0	150,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	221,960	176,960	0				45,000	0
Textbook & Student Materials Revolving		271,364						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	490,034	0	490,034			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		232,962						XXXXXXXXXX
Activity Funds		1,912						XXXXXXXXXX
Bond and Interest #1	532,030	512,560	173,913	107,852	0		297,920	560,215
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	91,657	0	XXXXXXXXXX	91,657	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,167,167	3,117,481	5,362,142	442,480	40	1,023,127	1,240,366	560,551
Less Transfers	1,023,127							
TOTAL Budget Expenditures	\$9,144,040							

Sources of Revenue - - State, Federal, Local

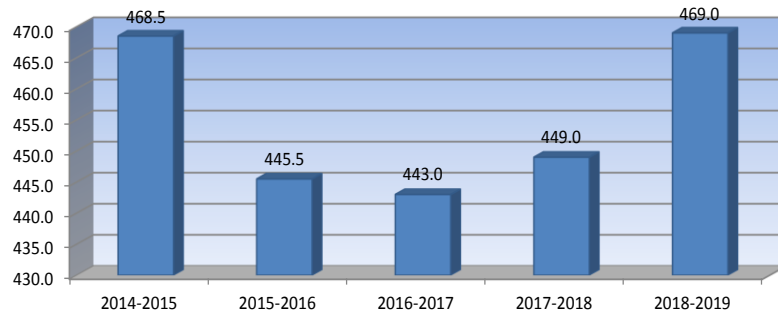
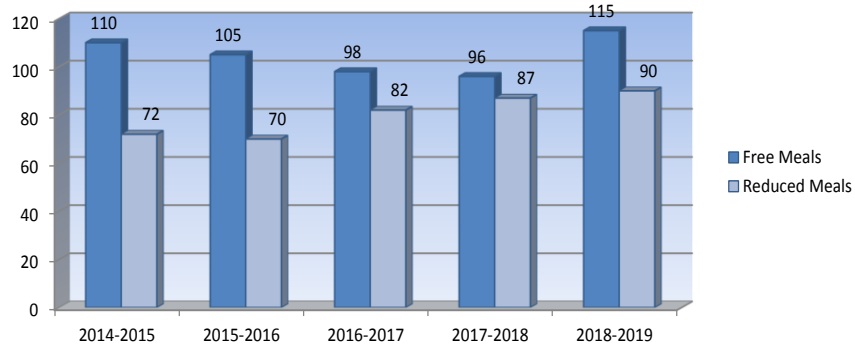
	2016-2017	2017-2018	2018-2019
State Revenues	4,632,054	4,661,352	5,362,142
Federal Revenues	335,885	349,124	442,480
Local Revenues*	1,248,553	1,470,500	1,240,406
Total Revenues	6,216,492	6,480,976	7,045,028
Revenues Per Pupil	14,001	14,370	14,841

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

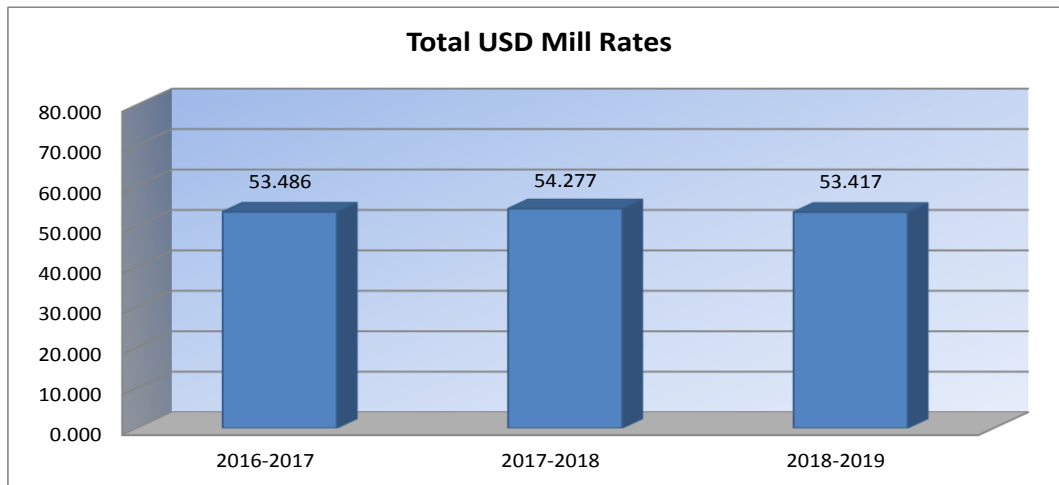
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	468.5	445.5	-5%	443.0	-1%	449.0	1%	469.0	4%
Number of Students - Free Meals	110	105	-5%	98	-7%	96	-2%	115	20%
Number of Students - Reduced Meals	72	70	-3%	82	17%	87	6%	90	3%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*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.

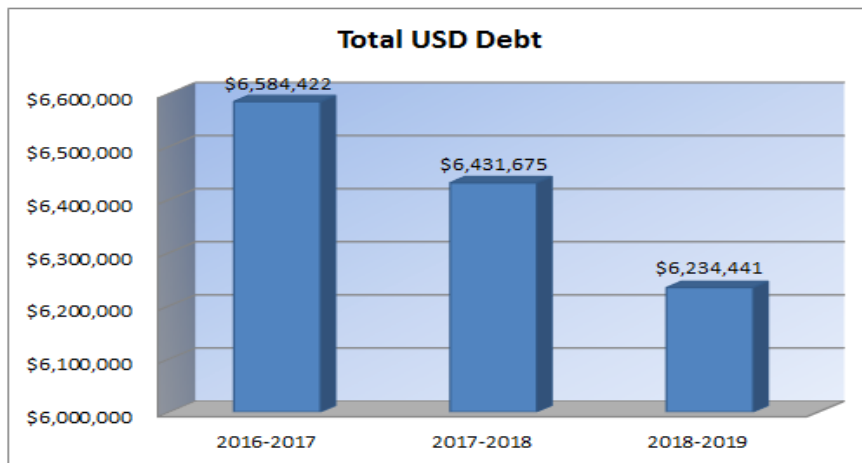
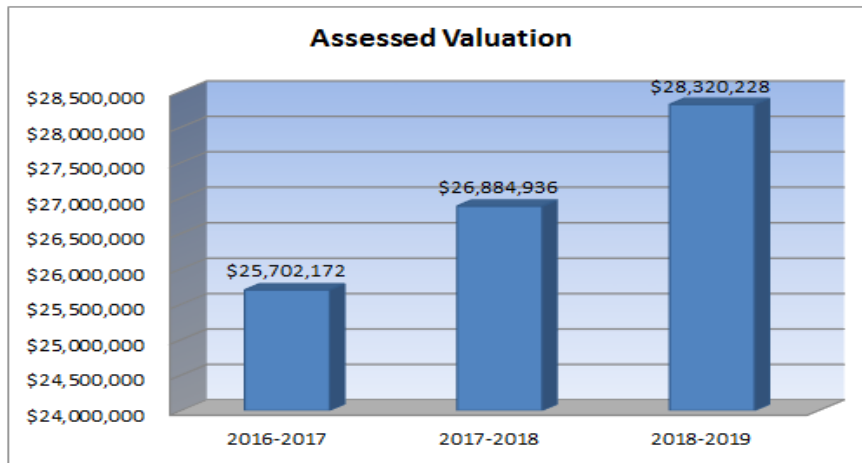
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	19.986	24.781	19.225
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	0.000	4.000
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	9.501	9.496	10.192
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	53.486	54.277	53.417
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



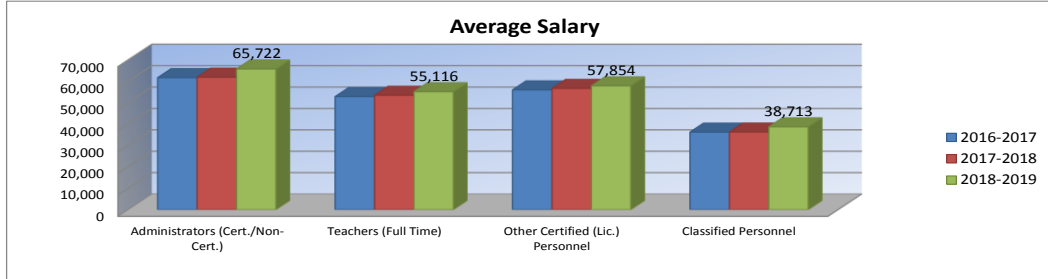
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$25,702,172	\$26,884,936	\$28,320,228
Bonded Indebtedness	6,584,422	6,431,675	6,234,441



USD# 307
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)	9.7	598,312	61,682	9.7	600,335	61,890	9.7	637,504	65,722
Teachers (Full Time)	33.0	1,743,229	52,825	33.0	1,763,976	53,454	33.0	1,818,834	55,116
Other Certified (Licensed) Personnel	2.1	117,555	55,979	2.1	118,997	56,665	2.1	121,493	57,854
Classified Personnel	16.1	583,377	36,235	16.1	584,099	36,279	17.1	661,995	38,713
Substitutes/Temporary Help	XXXXX	137,897	XXXXXXX	XXXXX	117,778	XXXXXXX	XXXXX	122,842	XXXXXXX



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