

# Budget at a Glance 2020-21



USD 307 - EII-Saline

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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	3,495,276	54%	3,651,880	55%	4%	5,629,018	55%	54%
Student Support Services	120,713	2%	150,562	2%	25%	383,414	4%	155%
Instructional Support Services	228,916	4%	164,718	2%	-28%	374,299	4%	127%
Administration & Support	665,220	10%	784,843	12%	18%	1,196,537	12%	52%
Operations & Maintenance	649,389	10%	616,498	9%	-5%	946,943	9%	54%
Transportation	386,529	6%	452,153	7%	17%	695,347	7%	54%
Food Services	277,547	4%	282,103	4%	2%	541,400	5%	92%
Capital Improvements	140,554	2%	31,432	0%	-78%	90,000	1%	186%
Debt Services	531,400	8%	548,275	8%	3%	461,353	4%	-16%
Other Costs	9	0%	0	0%	-100%	1,108	0%	0%
<b>Total Expenditures*</b>	<b>6,495,553</b>	<b>100%</b>	<b>6,682,464</b>	<b>100%</b>	<b>3%</b>	<b>10,319,419</b>	<b>100%</b>	<b>54%</b>
Amount per Pupil	\$13,909		\$13,778		-1%	\$21,334		55%
<b>Current Expenditures**</b>	<b>5,785,090</b>	<b>100%</b>	<b>5,980,310</b>	<b>100%</b>	<b>3%</b>	<b>8,642,384</b>	<b>100%</b>	<b>45%</b>
Amount per Pupil	\$12,388		\$12,331		0%	\$17,867		45%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	3,486,862	54%	3,626,440	54%	0%	5,429,018	53%	-1%
Instruction*** (Current Expenditures)	3,486,862	60%	3,626,440	61%	1%	5,429,018	63%	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.

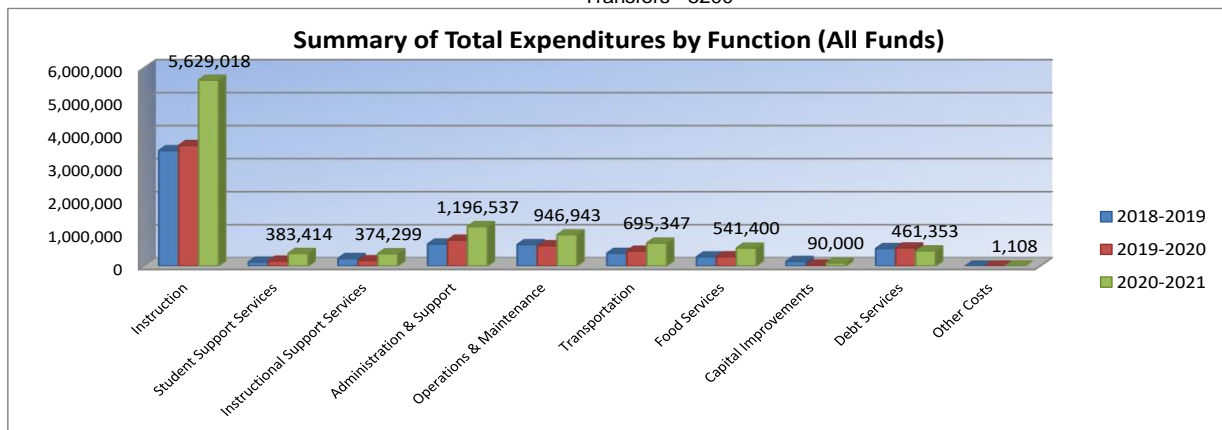
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

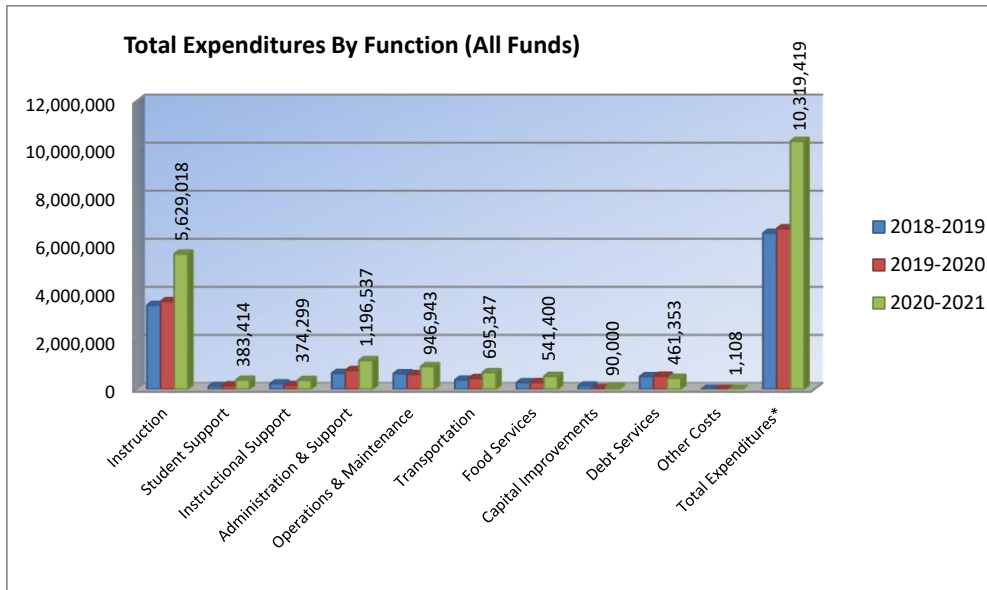
Further definition of what goes into each category:

- 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	3,495,276	3,651,880	5,629,018
Student Support	120,713	150,562	383,414
Instructional Support	228,916	164,718	374,299
Administration & Support	665,220	784,843	1,196,537
Operations & Maintenance	649,389	616,498	946,943
Transportation	386,529	452,153	695,347
Food Services	277,547	282,103	541,400
Capital Improvements	140,554	31,432	90,000
Debt Services	531,400	548,275	461,353
Other Costs	9	0	1,108
<b>Total Expenditures*</b>	<b>6,495,553</b>	<b>6,682,464</b>	<b>10,319,419</b>

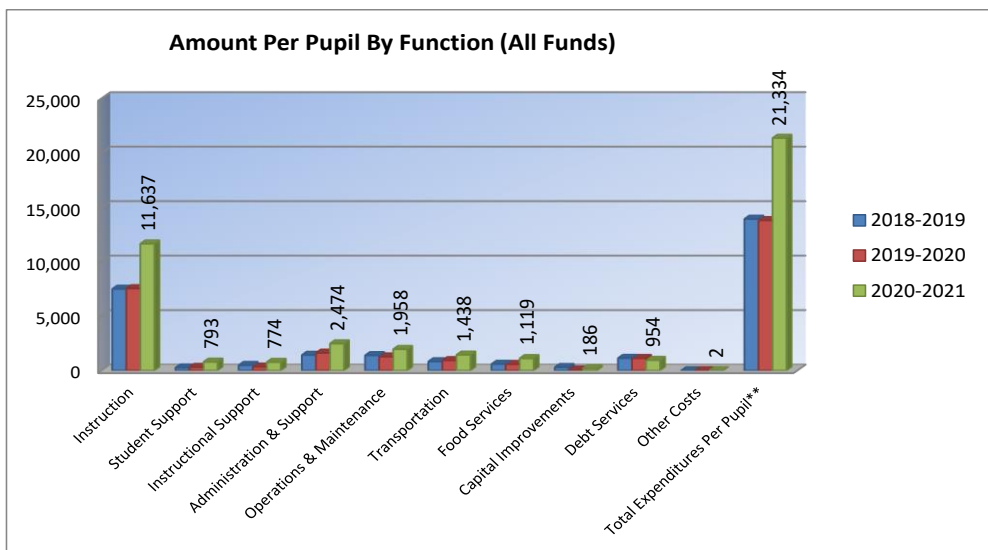


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	7,485	7,530	11,637
Student Support	258	310	793
Instructional Support	490	340	774
Administration & Support	1,424	1,618	2,474
Operations & Maintenance	1,391	1,271	1,958
Transportation	828	932	1,438
Food Services	594	582	1,119
Capital Improvements	301	65	186
Debt Services	1,138	1,130	954
Other Costs	0	0	2
<b>Total Expenditures Per Pupil**</b>	<b>13,909</b>	<b>13,778</b>	<b>21,334</b>
Enrollment (FTE)*	467.0	485.0	483.7

\*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.

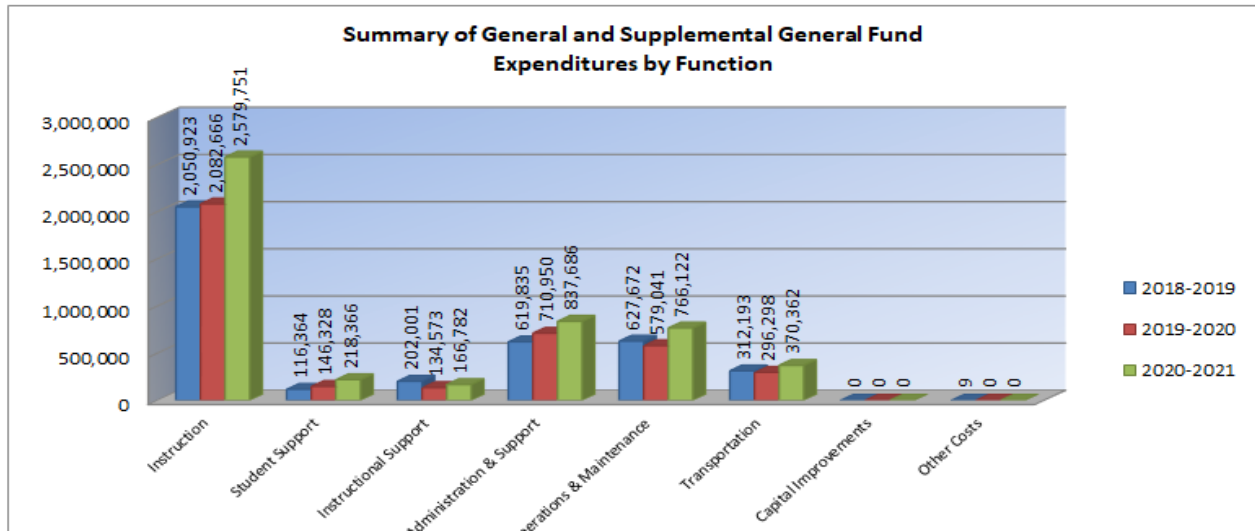


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

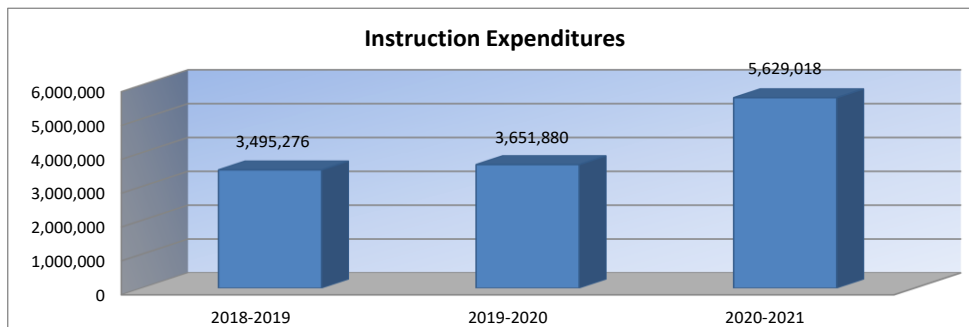
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	2,050,923	52%	2,082,666	53%	2%	2,579,751	52%	24%
Student Support	116,364	3%	146,328	4%	26%	218,366	4%	49%
Instructional Support	202,001	5%	134,573	3%	-33%	166,782	3%	24%
Administration & Support	619,835	16%	710,950	18%	15%	837,686	17%	18%
Operations & Maintenance	627,672	16%	579,041	15%	-8%	766,122	16%	32%
Transportation	312,193	8%	296,298	8%	-5%	370,362	7%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	9	0%	0	0%	-100%	0	0%	0%
<b>Total Expenditures</b>	<b>3,928,997</b>	<b>100%</b>	<b>3,949,856</b>	<b>100%</b>	<b>1%</b>	<b>4,939,069</b>	<b>100%</b>	<b>25%</b>
Amount per Pupil	\$8,413		\$8,144		-3%	\$10,211		25%

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	1,805,535	1,887,396	5%	2,066,308	9%
Federal Funds	102,738	111,247	8%	152,354	37%
Supplemental General	245,388	195,270	-20%	513,443	163%
Preschool-Aged At-Risk	48,320	58,722	22%	122,015	108%
At Risk (K-12)	149,794	136,970	-9%	366,049	167%
Bilingual Education	6,759	3,406	-50%	29,624	770%
Virtual Education	0	0	0%	57,877	0%
Capital Outlay	8,414	25,440	202%	200,000	686%
Driver Education	4,940	9,693	96%	45,104	365%
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	682,732	764,390	12%	1,183,220	55%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	155,635	141,620	-9%	344,378	143%
Gifts/Grants	76,061	20,510	-73%	173,840	748%
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	179,208	266,842	49%	374,806	40%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	29,752	30,374	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%
<b>SUBTOTAL</b>	<b>3,495,276</b>	<b>3,651,880</b>	<b>4%</b>	<b>5,629,018</b>	<b>54%</b>
Enrollment (FTE)*	467.0	485.0	4%	483.7	0%
Amount per Pupil	7,485	7,530	1%	11,637	55%
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>3,495,276</b>	<b>3,651,880</b>	<b>4%</b>	<b>5,629,018</b>	<b>54%</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	4,625,230	0	4,600,730	24,500	0	0	0	XXXXXXXXXX
Supplemental General	1,529,407	94,706	838,268			0	596,433	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	122,015	75,463		0	0	36,552	10,000	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	379,957	202,934		0	0	162,023	15,000	0
Bilingual Education	29,624	19,683		0	0	9,941	0	0
Virtual Education	57,877	57,877				0	0	0
Capital Outlay	1,215,682	1,034,372	56,451	0	0	0	124,859	0
Driver Training	45,104	20,604	4,500	0	0	15,000	5,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	541,400	52,802	4,324	262,370	200	0	221,704	0
Professional Development	37,025	22,525	4,500	0	0	10,000	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	1,255,010	357,958	0	15,000	0	882,052	0	0
Career and Postsecondary Education	344,378	244,378	0	0	0	100,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	173,840	129,340	39,500	5,000			0	0
Textbook & Student Materials Revolving		316,524						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	555,348	0	555,348				0	XXXXXXXXXX
Contingency Reserve		369,996						XXXXXXXXXX
Activity Funds		2,608						XXXXXXXXXX
Bond and Interest #1	461,353	676,531	197,092	50,745	0		321,963	784,978
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	152,354	0	XXXXXXXXXX	152,354	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>11,534,987</b>	<b>3,687,684</b>	<b>6,300,713</b>	<b>509,969</b>	<b>200</b>	<b>1,215,568</b>	<b>1,294,959</b>	<b>784,978</b>
Less Transfers	1,215,568							
<b>TOTAL Budget Expenditures</b>	<b>\$10,319,419</b>							

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

	2018-2019	2019-2020	2020-2021
State Revenues	4,936,303	5,432,824	6,300,713
Federal Revenues	354,400	364,029	509,969
Local Revenues*	1,341,640	1,312,304	1,295,159
<b>Total Revenues</b>	<b>6,632,343</b>	<b>7,109,157</b>	<b>8,105,841</b>
Revenues Per Pupil	14,202	14,658	16,758

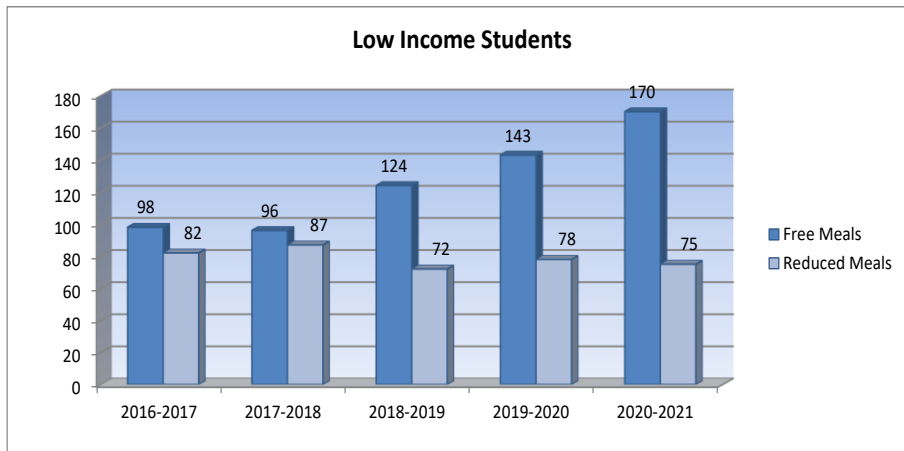
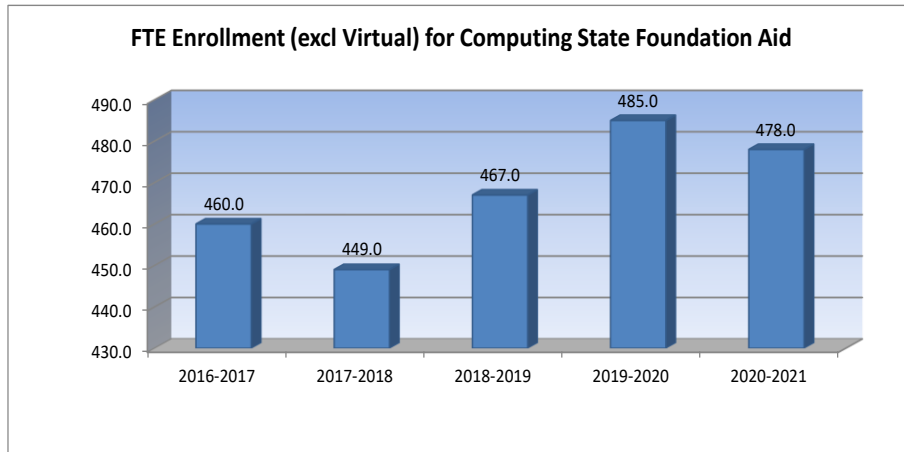
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

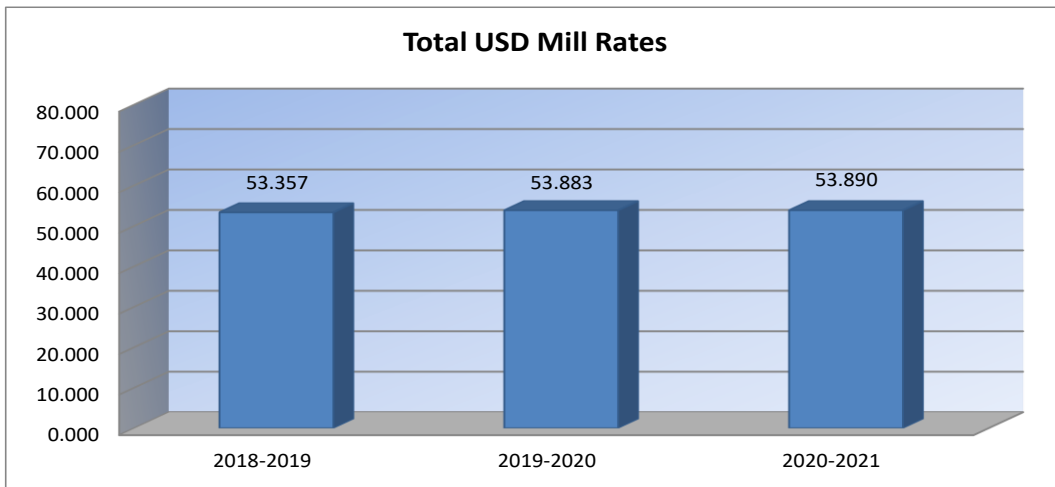
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	460.0	449.0	-2%	467.0	4%	485.0	4%	478.0	-1%
Number of Students - Free Meals	98	96	-2%	124	29%	143	15%	170	19%
Number of Students - Reduced Meals	82	87	6%	72	-17%	78	8%	75	-4%



\*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.

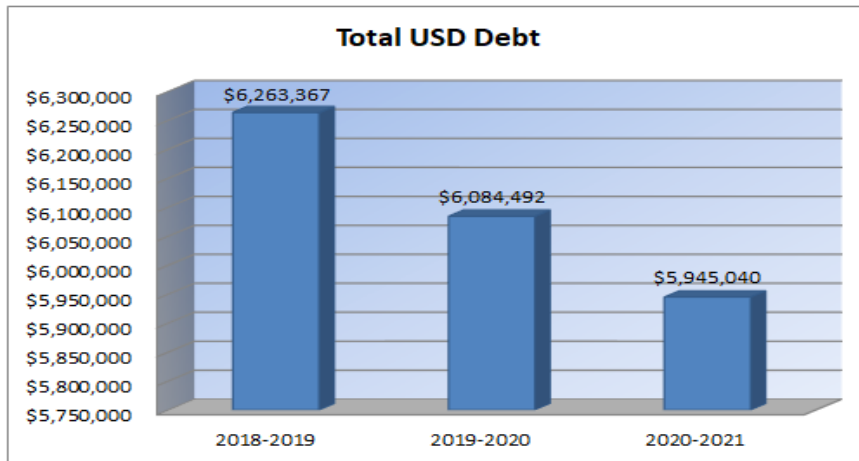
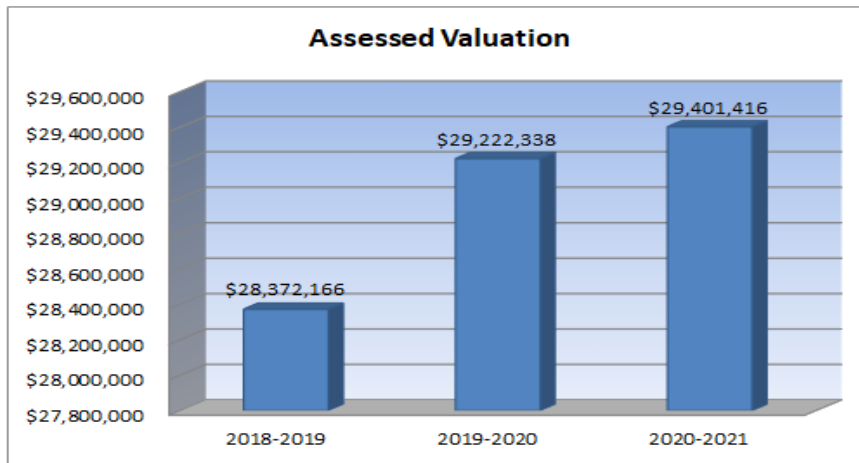
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	19.190	19.571	19.578
Adult Education	0.000	0.000	0.000
Capital Outlay	3.993	4.016	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	10.174	10.296	10.312
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>53.357</b>	<b>53.883</b>	<b>53.890</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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



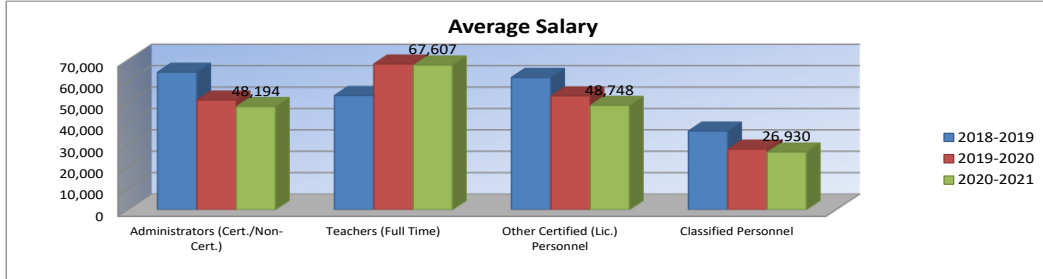
**Other Information**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$28,372,166	\$29,222,338	\$29,401,416
Bonded Indebtedness	6,263,367	6,084,492	5,945,040



USD# 307  
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)	9.7	622,982	64,225	32.5	1,664,819	51,225	34.0	1,638,587	48,194
Teachers (Full Time)	33.5	1,786,902	53,340	8.7	591,934	68,038	8.0	540,856	67,607
Other Certified (Licensed) Personnel	2.1	129,780	61,800	2.1	111,671	53,177	3.1	151,118	48,748
Classified Personnel	17.8	653,703	36,725	18.3	517,857	28,298	17.8	479,348	26,930
Substitutes/Temporary Help	XXXXX	137,779	XXXXXXXXXX	XXXXX	136,896	XXXXXXXXXX	XXXXX	132,764	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