

Budget at a Glance 2019-20



USD 403 - Otis-Bison



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,951,687	52%	2,181,969	59%	12%	2,816,584	56%	29%
Student Support Services	218,499	6%	81,858	2%	-63%	210,877	4%	158%
Instructional Support Services	67,693	2%	83,288	2%	23%	168,143	3%	102%
Administration & Support	540,478	14%	678,220	18%	25%	799,600	16%	18%
Operations & Maintenance	265,467	7%	273,128	7%	3%	297,368	6%	9%
Transportation	196,341	5%	167,036	5%	-15%	333,100	7%	99%
Food Services	158,318	4%	158,311	4%	0%	189,144	4%	19%
Capital Improvements	373,991	10%	81,162	2%	-78%	220,000	4%	171%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,772,474	100%	3,704,972	100%	-2%	5,034,816	100%	36%
Amount per Pupil	\$15,686		\$14,610		-7%	\$18,964		30%
Current Expenditures**	3,258,131	100%	3,496,164	100%	7%	4,424,816	100%	27%
Amount per Pupil	\$13,547		\$13,786		2%	\$16,666		21%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,943,246	52%	2,170,736	59%	7%	2,731,584	54%	-5%
Instruction*** (Current Expenditures)	1,943,246	60%	2,170,736	62%	2%	2,731,584	62%	0%

* 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

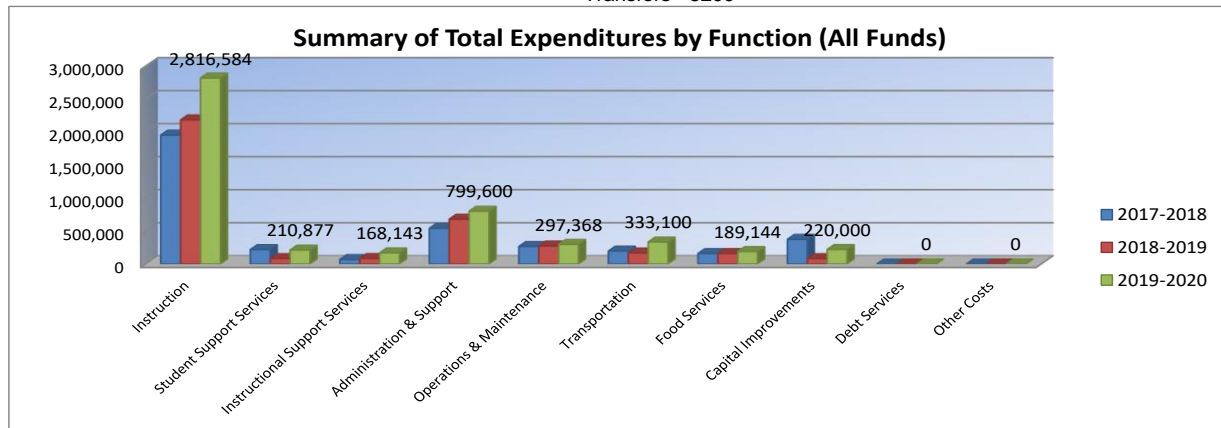
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

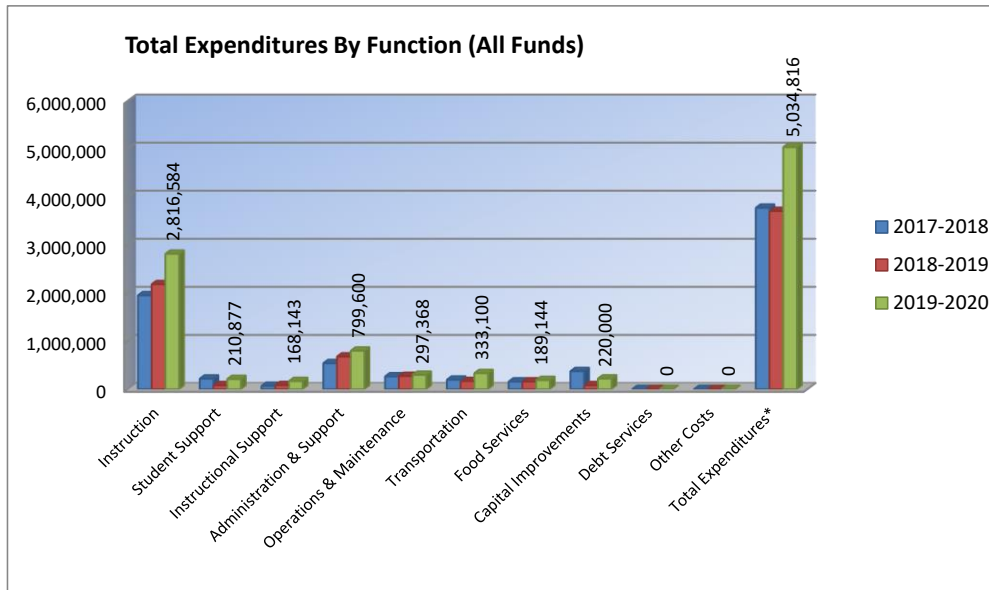
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	1,951,687	2,181,969	2,816,584
Student Support	218,499	81,858	210,877
Instructional Support	67,693	83,288	168,143
Administration & Support	540,478	678,220	799,600
Operations & Maintenance	265,467	273,128	297,368
Transportation	196,341	167,036	333,100
Food Services	158,318	158,311	189,144
Capital Improvements	373,991	81,162	220,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,772,474	3,704,972	5,034,816

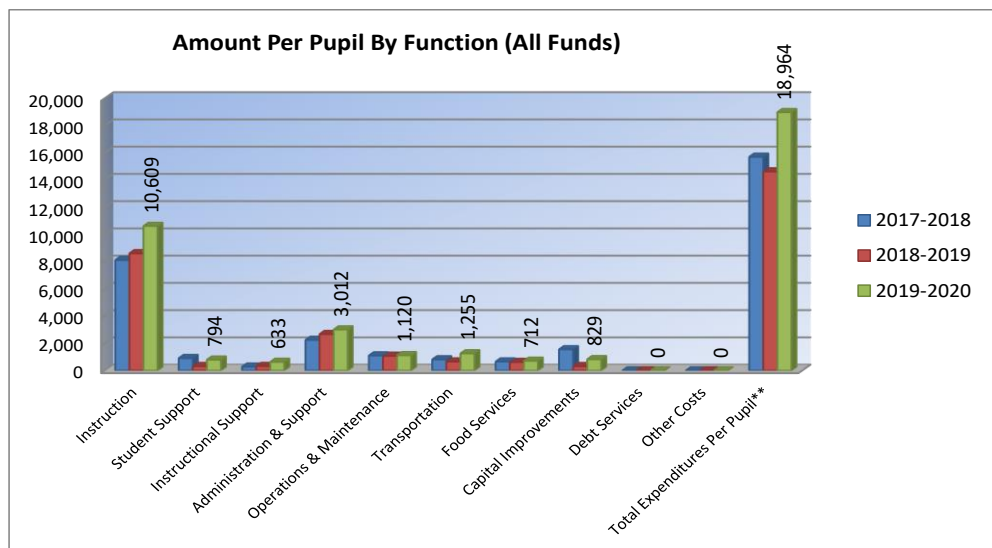


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	8,115	8,604	10,609
Student Support	909	323	794
Instructional Support	281	328	633
Administration & Support	2,247	2,674	3,012
Operations & Maintenance	1,104	1,077	1,120
Transportation	816	659	1,255
Food Services	658	624	712
Capital Improvements	1,555	320	829
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,686	14,610	18,964
Enrollment (FTE)*	240.5	253.6	265.5

**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.*

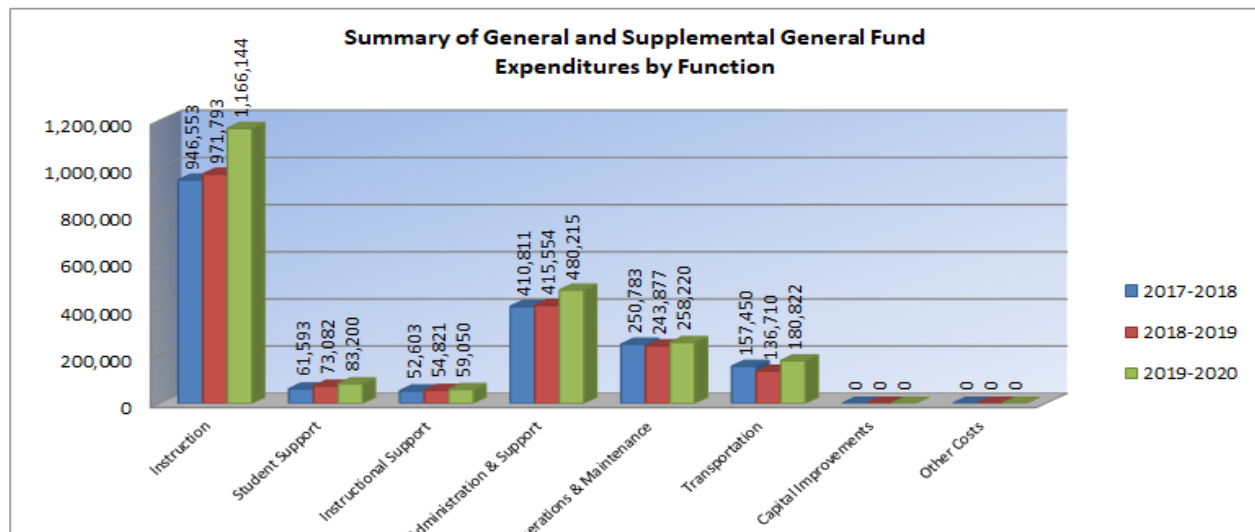


***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

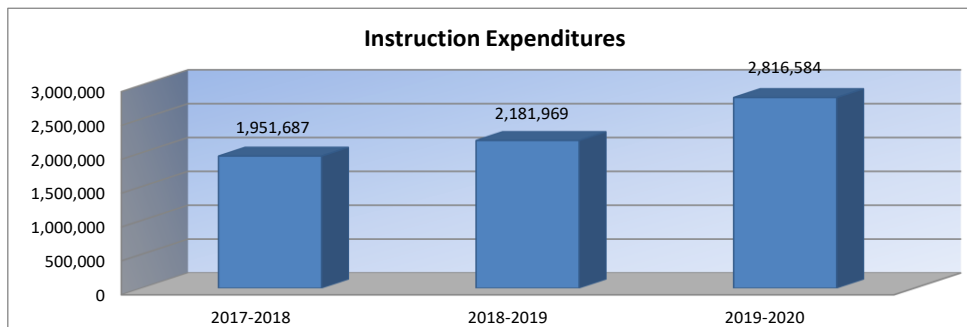
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	946,553	50%	971,793	51%	3%	1,166,144	52%	20%
Student Support	61,593	3%	73,082	4%	19%	83,200	4%	14%
Instructional Support	52,603	3%	54,821	3%	4%	59,050	3%	8%
Administration & Support	410,811	22%	415,554	22%	1%	480,215	22%	16%
Operations & Maintenance	250,783	13%	243,877	13%	-3%	258,220	12%	6%
Transportation	157,450	8%	136,710	7%	-13%	180,822	8%	32%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,879,793	100%	1,895,837	100%	1%	2,227,651	100%	18%
Amount per Pupil	\$7,816		\$7,476		-4%	\$8,390		12%

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	946,553		938,582	-1%		1,133,596	21%
Federal Funds	116,992		142,438	22%		117,232	-18%
Supplemental General	0		33,211	0%		32,548	-2%
Preschool-Aged At-Risk	27,130		13,827	-49%		29,025	110%
At Risk (K-12)	163,761		195,050	19%		303,500	56%
Bilingual Education	0		2,610	0%		23,500	800%
Virtual Education	68,021		116,927	72%		102,000	-13%
Capital Outlay	8,441		11,233	33%		85,000	657%
Driver Education	4,025		3,480	-14%		15,450	344%
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	385,044		410,920	7%		470,335	14%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	44,781		87,686	96%		229,500	162%
Gifts/Grants	45,491		85,398	88%		96,260	13%
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	115,315		98,857	-14%		178,638	81%
Contingency Reserve	0		0	0%			
Text Book & Student Material	5,553		26,643	380%			
Activity Fund	20,580		15,107	-27%			
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	1,951,687		2,181,969	12%		2,816,584	29%
Enrollment (FTE)*	240.5		253.6	5%		265.5	5%
Amount per Pupil	8,115		8,604	6%		10,609	23%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,951,687		2,181,969	12%		2,816,584	29%



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	Other	
General	2,577,928	0	2,577,928	0	0	0	0	XXXXXXXXXX
Supplemental General	773,590	104,696	106,137			0	562,757	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	29,025	33,903		0	0	30,000	0	34,878
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	326,500	147,415		0	0	250,000	0	70,915
Bilingual Education	23,500	10,390		0	0	14,000	0	890
Virtual Education	209,100	61,082			0	140,000	11,000	2,982
Capital Outlay	610,000	381,515	0	0	0	0	228,485	0
Driver Training	16,340	12,824	2,600	0	0	0	3,000	2,084
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	184,500	45,002	1,180	63,204	0	50,000	50,788	25,674
Professional Development	48,600	34,304	2,500	0	0	30,000	0	18,204
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	526,485	225,345	0	5,000	0	384,867	0	88,727
Career and Postsecondary Education	229,500	173,075	0	0	0	225,000	0	168,575
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	96,260	2,186	4,764				60,000	60
Textbook & Student Materials Revolving		27,342						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	280,123	0	280,123			0		XXXXXXXXXX
Contingency Reserve		245,128						XXXXXXXXXX
Activity Funds		2,196						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0		0	0
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	227,232	0	XXXXXXXXXX	227,232	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,158,683	1,506,403	2,975,232	295,436	0	1,123,867	916,030	412,989
Less Transfers	1,123,867							
TOTAL Budget Expenditures	<u>\$5,034,816</u>							

Sources of Revenue - - State, Federal, Local

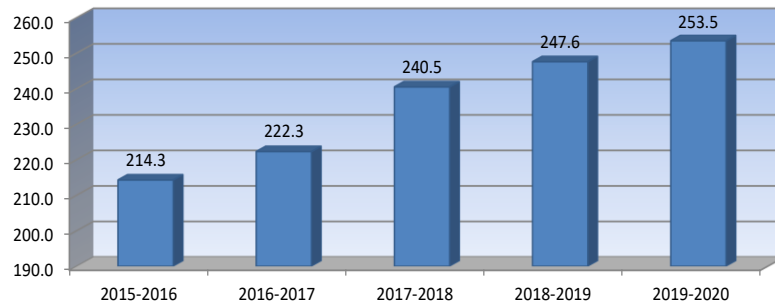
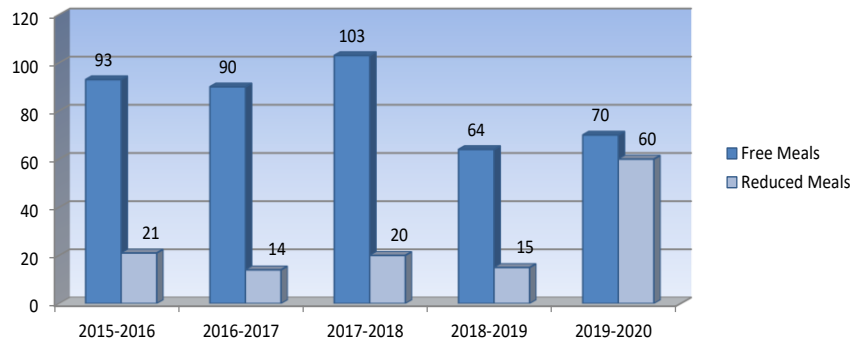
	2017-2018	2018-2019	2019-2020
State Revenues	2,493,442	2,512,014	2,975,232
Federal Revenues	252,984	304,940	295,436
Local Revenues*	1,318,275	1,170,510	916,030
Total Revenues	4,064,701	3,987,464	4,186,698
Revenues Per Pupil	16,901	15,723	15,769

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

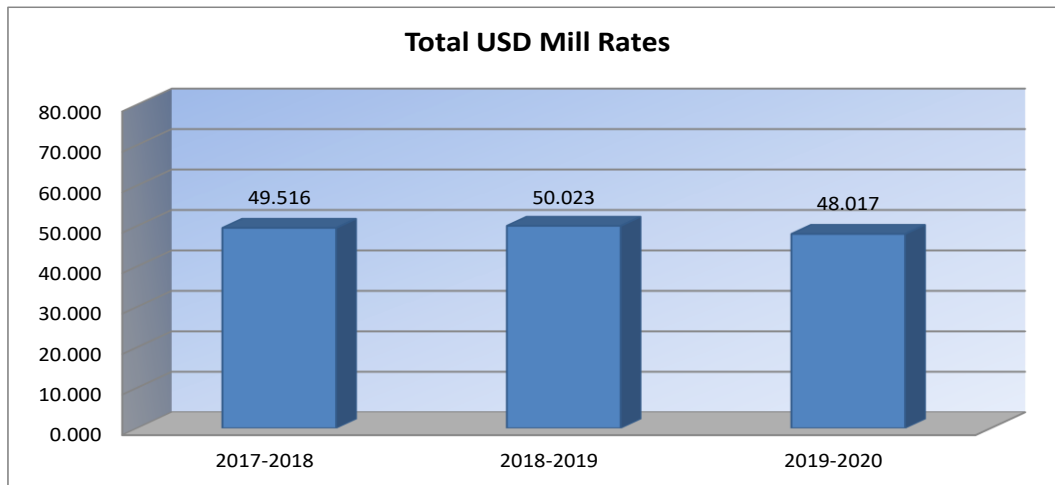
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	214.3	222.3	4%	240.5	8%	247.6	3%	253.5	2%
Number of Students - Free Meals	93	90	-3%	103	14%	64	-38%	70	9%
Number of Students - Reduced Meals	21	14	-33%	20	43%	15	-25%	60	300%

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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

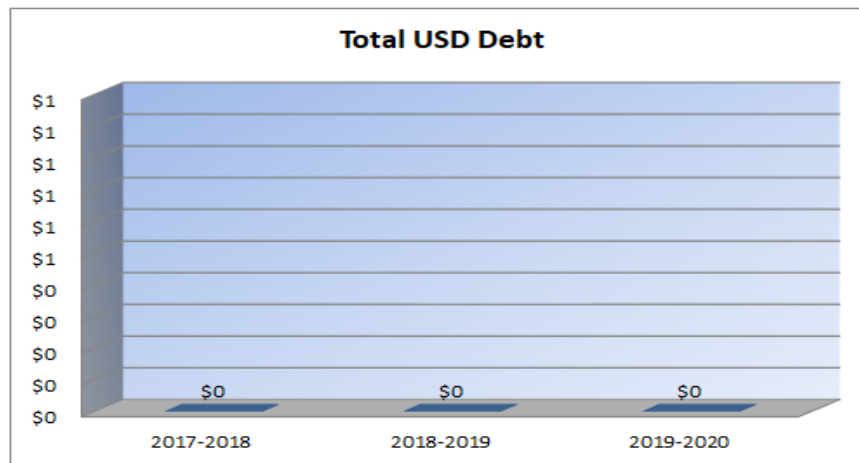
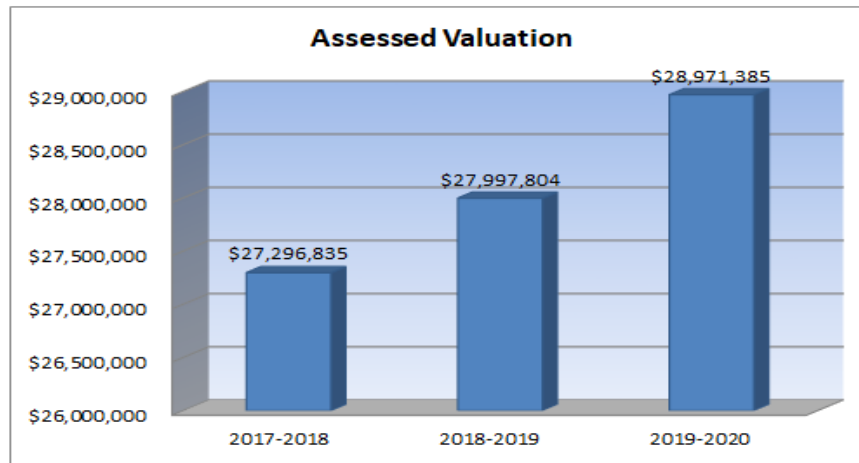
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	23.488	24.022	20.017
Adult Education	0.000	0.000	0.000
Capital Outlay	6.028	6.001	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	0.000	0.000	0.000
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	49.516	50.023	48.017
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



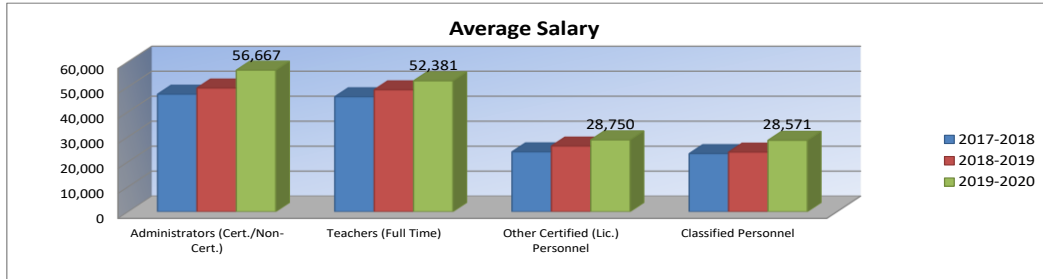
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$27,296,835	\$27,997,804	\$28,971,385
Bonded Indebtedness	0	0	0



USD# 403
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)	6.0	282,216	47,036	6.0	297,011	49,502	6.0	340,000	56,667
Teachers (Full Time)	20.0	920,161	46,008	20.0	975,594	48,780	21.0	1,100,000	52,381
Other Certified (Licensed) Personnel	4.0	95,839	23,960	6.0	157,615	26,269	4.0	115,000	28,750
Classified Personnel	18.0	418,464	23,248	17.0	405,368	23,845	21.0	600,000	28,571
Substitutes/Temporary Help	XXXXX	64,980	XXXXXXX	XXXXX	52,067	XXXXXXX	XXXXX	50,000	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