

# Budget at a Glance 2018-19



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](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	1,850,627	57%	1,951,682	52%	5%	2,547,553	55%	31%
Student Support Services	80,362	2%	218,500	6%	172%	210,499	5%	-4%
Instructional Support Services	73,122	2%	67,693	2%	-7%	155,000	3%	129%
Administration & Support	542,845	17%	540,478	14%	0%	703,302	15%	30%
Operations & Maintenance	245,773	8%	265,467	7%	8%	266,650	6%	0%
Transportation	229,711	7%	196,341	5%	-15%	224,500	5%	14%
Food Services	157,720	5%	158,318	4%	0%	210,000	5%	33%
Capital Improvements	43,870	1%	373,991	10%	752%	325,000	7%	-13%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>3,224,030</b>	<b>100%</b>	<b>3,772,470</b>	<b>100%</b>	<b>17%</b>	<b>4,642,504</b>	<b>100%</b>	<b>23%</b>
Amount per Pupil	\$14,266		\$14,765		4%	\$18,988		29%
<b>Current Expenditures**</b>	<b>3,153,134</b>	<b>100%</b>	<b>3,258,132</b>	<b>100%</b>	<b>3%</b>	<b>4,127,504</b>	<b>100%</b>	<b>27%</b>
Amount per Pupil	\$13,952		\$12,752		-9%	\$16,881		32%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,847,201	57%	1,943,246	52%	-5%	2,497,553	54%	2%
Instruction*** (Current Expenditures)	1,847,201	59%	1,943,246	60%	1%	2,497,553	61%	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

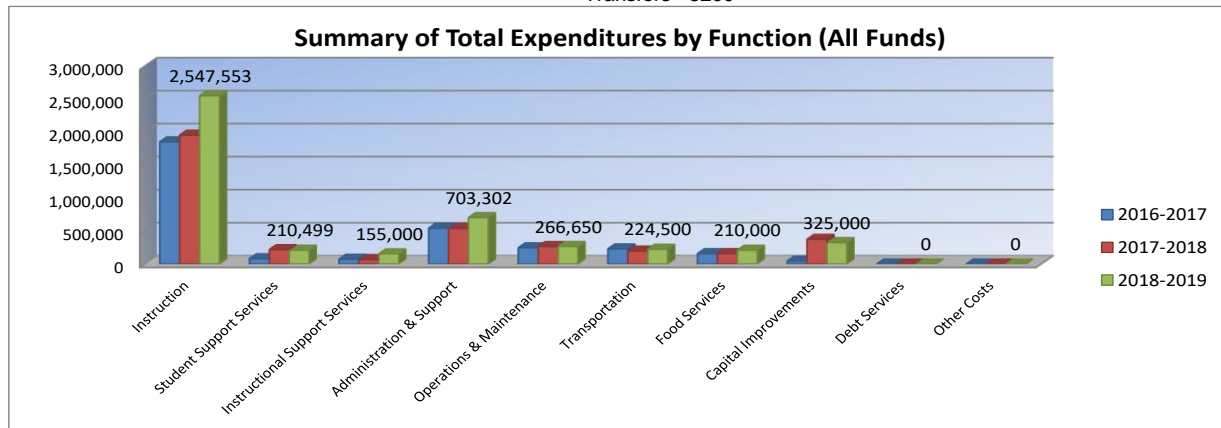
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

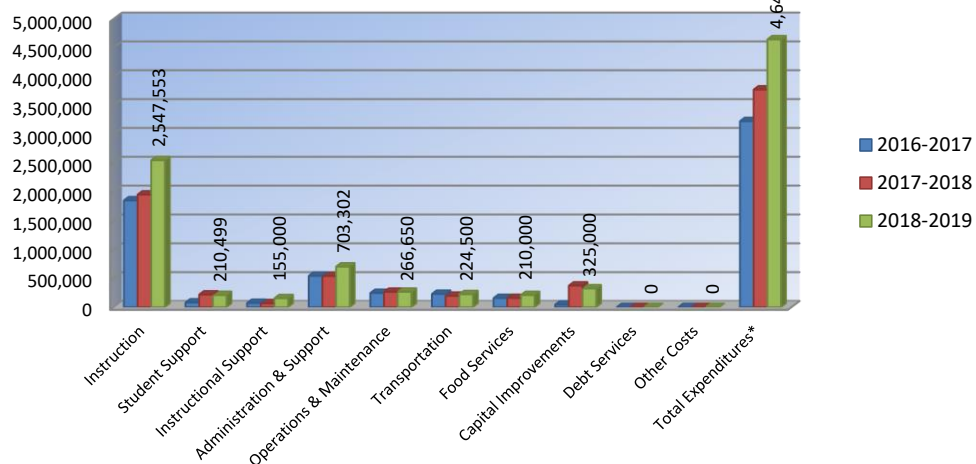
Debt Services - 5100

Transfers - 5200



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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	1,850,627	1,951,682	2,547,553
Student Support	80,362	218,500	210,499
Instructional Support	73,122	67,693	155,000
Administration & Support	542,845	540,478	703,302
Operations & Maintenance	245,773	265,467	266,650
Transportation	229,711	196,341	224,500
Food Services	157,720	158,318	210,000
Capital Improvements	43,870	373,991	325,000
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>3,224,030</b>	<b>3,772,470</b>	<b>4,642,504</b>

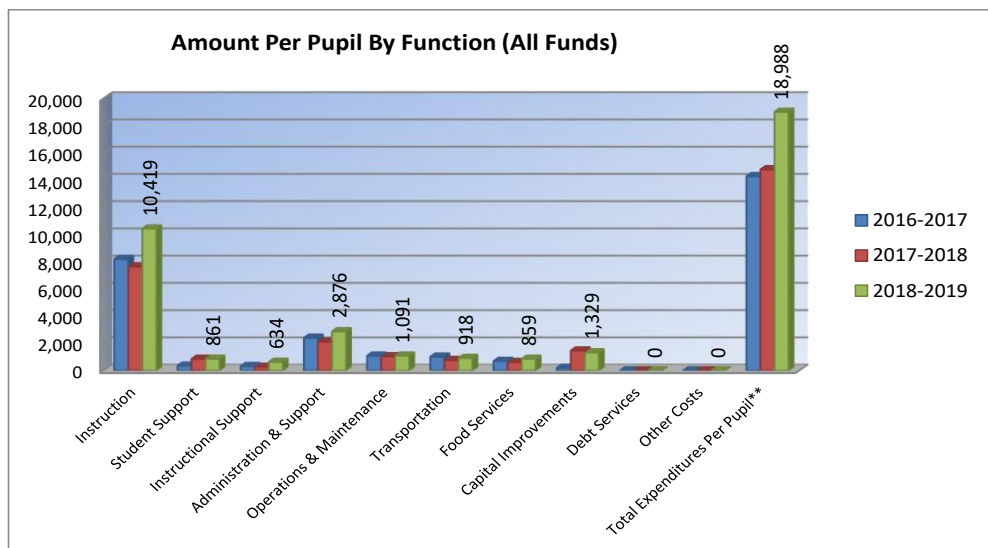
**Total Expenditures By Function (All Funds)**

\*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	8,189	7,639	10,419
Student Support	356	855	861
Instructional Support	324	265	634
Administration & Support	2,402	2,115	2,876
Operations & Maintenance	1,087	1,039	1,091
Transportation	1,016	768	918
Food Services	698	620	859
Capital Improvements	194	1,464	1,329
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>14,266</b>	<b>14,765</b>	<b>18,988</b>
<b>Enrollment (FTE)*</b>	<b>226.0</b>	<b>255.5</b>	<b>244.5</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.

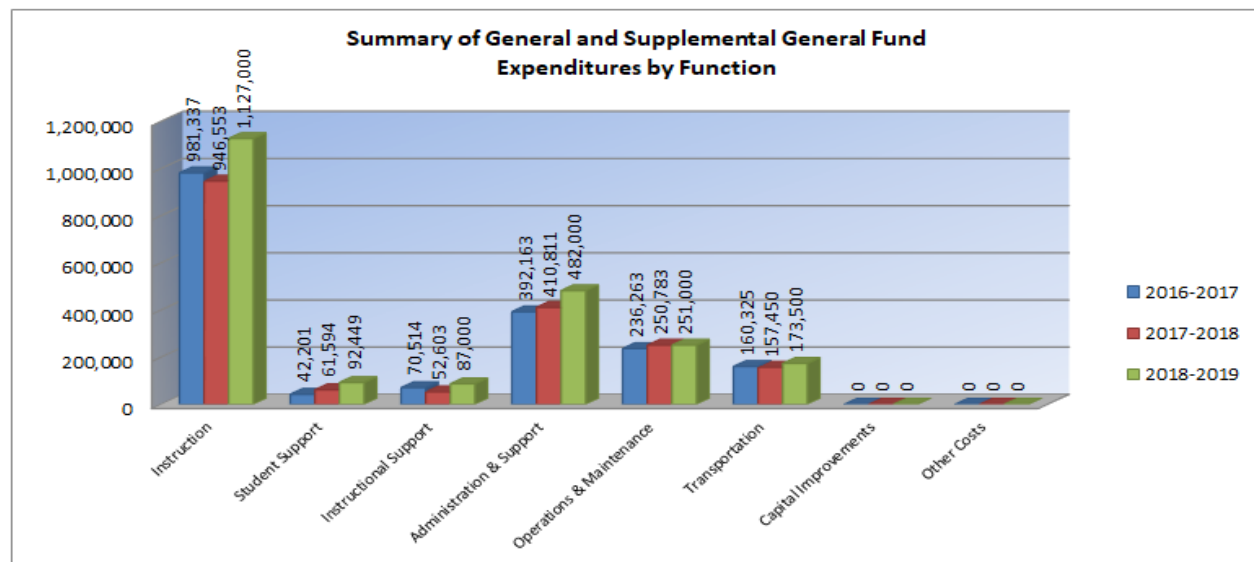


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

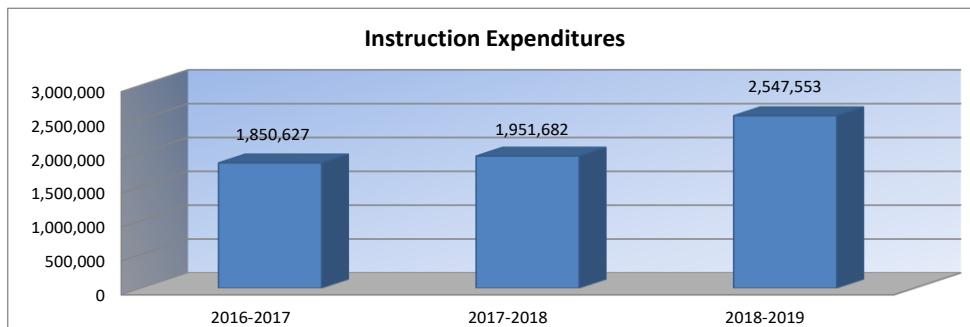
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	981,337	52%	946,553	50%	-4%	1,127,000	51%	19%
Student Support	42,201	2%	61,594	3%	46%	92,449	4%	50%
Instructional Support	70,514	4%	52,603	3%	-25%	87,000	4%	65%
Administration & Support	392,163	21%	410,811	22%	5%	482,000	22%	17%
Operations & Maintenance	236,263	13%	250,783	13%	6%	251,000	11%	0%
Transportation	160,325	9%	157,450	8%	-2%	173,500	8%	10%
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>1,882,803</b>	<b>100%</b>	<b>1,879,794</b>	<b>100%</b>	<b>0%</b>	<b>2,212,949</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$8,331		\$7,357		-12%	\$9,051		23%

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	981,337		946,553	-4%		1,127,000	19%
Federal Funds	76,420		116,992	53%		140,900	20%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		27,130	0%		50,000	84%
At Risk (K-12)	114,994		163,761	42%		258,000	58%
Bilingual Education	0		0	0%		2,610	0%
Virtual Education	102,687		68,021	-34%		126,800	86%
Capital Outlay	3,426		8,436	146%		50,000	493%
Driver Education	3,322		4,025	21%		7,550	88%
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	395,612		385,044	-3%		439,693	14%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	37,810		44,781	18%		108,000	141%
Gifts/Grants	38,204		45,491	19%		52,000	14%
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	78,230		115,315	47%		185,000	60%
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,982		5,553	-30%			
Activity Fund	10,603		20,580	94%			
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>	1,850,627		1,951,682	5%		2,547,553	31%
Enrollment (FTE)*	226.0		255.5	13%		244.5	-4%
Amount per Pupil	8,189		7,639	-7%		10,419	36%
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>	1,850,627		1,951,682	5%		2,547,553	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 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	2,539,117	0	2,539,117	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	793,832	44,528	71,524			0	677,780	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	50,000	22,730		0	0	25,000	25,000	22,730
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	310,500	70,887		0	0	240,000	0	387
Bilingual Education	2,610	0		0	0	3,000	0	390
Virtual Education	196,300	71,866			0	135,000	1,000	11,566
Capital Outlay	515,000	295,560	0	0	0	100,000	171,330	51,890
Driver Training	8,750	8,665	2,600	0	0	2,000	2,000	6,515
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	195,000	43,398	1,300	64,752	0	65,000	72,600	52,050
Professional Development	35,750	20,897	1,875		0	25,000	0	12,022
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	480,693	223,830	0	0	0	400,000	0	143,137
Career and Postsecondary Education	108,000	87,510	0	0	0	125,000	0	104,510
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	52,000	2,324	0				50,000	324
Textbook & Student Materials Revolving		41,532						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	268,491	0	268,491			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		245,128						XXXXXXXXXX
Activity Funds		1,656						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	206,461	0	XXXXXXXXXX	206,461	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,762,504	1,180,511	2,884,907	271,213	0	1,120,000	999,710	405,521
Less Transfers		1,120,000						
TOTAL Budget Expenditures		\$4,642,504						

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

	2016-2017	2017-2018	2018-2019
State Revenues	2,267,260	2,499,148	2,884,907
Federal Revenues	174,470	252,984	271,213
Local Revenues*	932,405	1,312,553	999,710
Total Revenues	3,374,135	4,064,685	4,155,830
Revenues Per Pupil	14,930	15,909	16,997

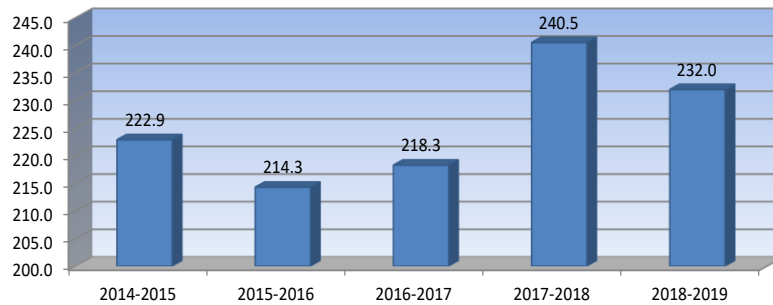
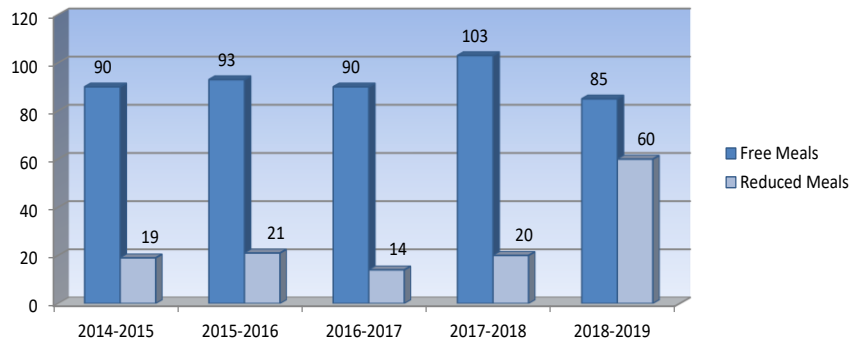
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

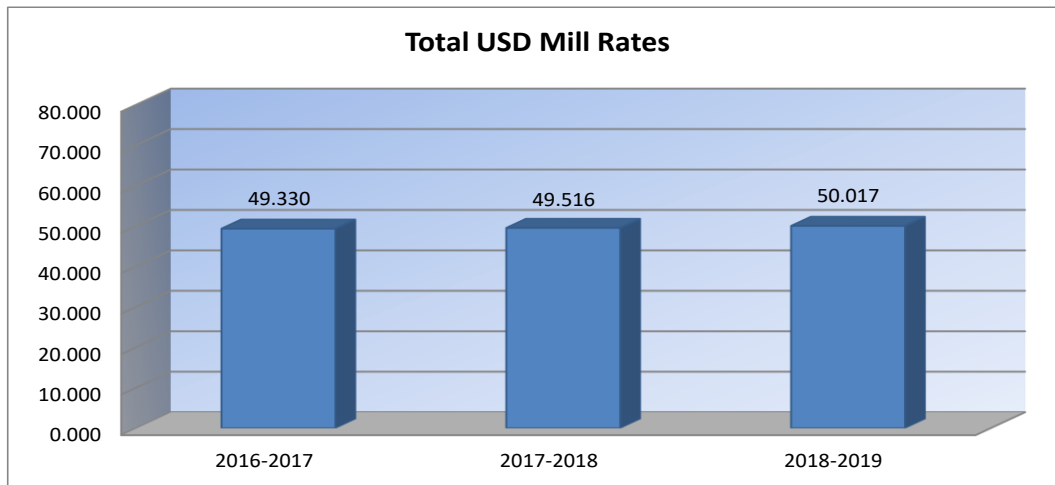
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	222.9	214.3	-4%	218.3	2%	240.5	10%	232.0	-4%
Number of Students - Free Meals	90	93	3%	90	-3%	103	14%	85	-17%
Number of Students - Reduced Meals	19	21	11%	14	-33%	20	43%	60	200%

**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.

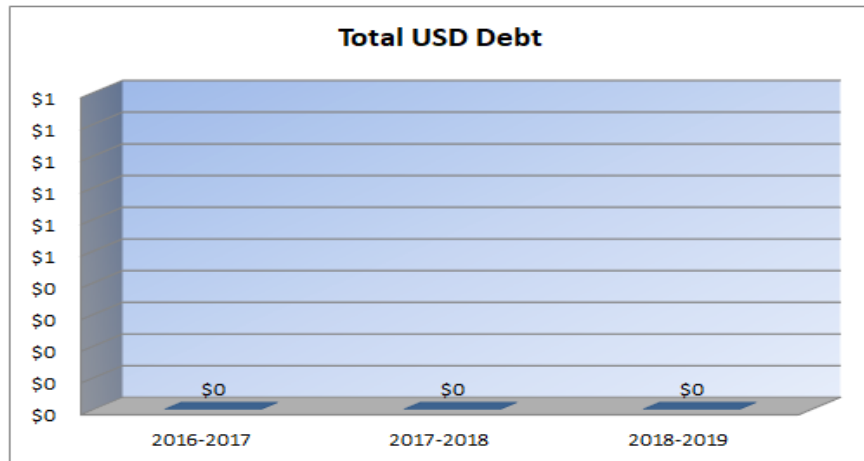
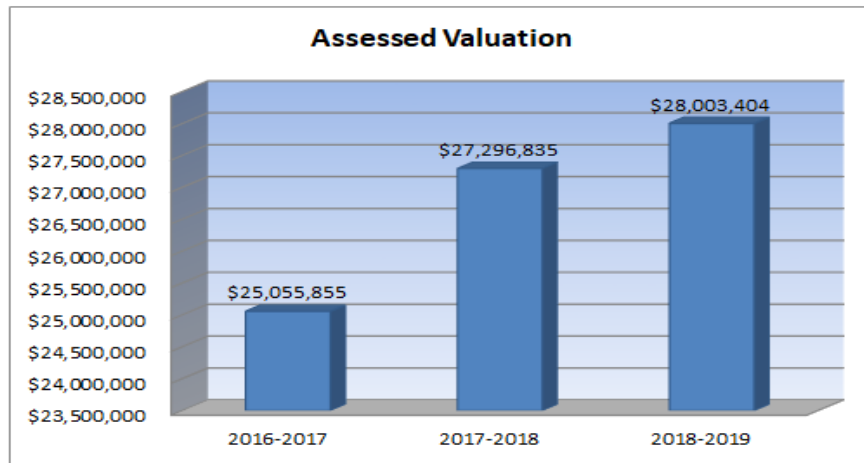
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	25.249	23.488	24.017
Adult Education	0.000	0.000	0.000
Capital Outlay	4.081	6.028	6.000
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
<b>TOTAL USD</b>	<b>49.330</b>	<b>49.516</b>	<b>50.017</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>



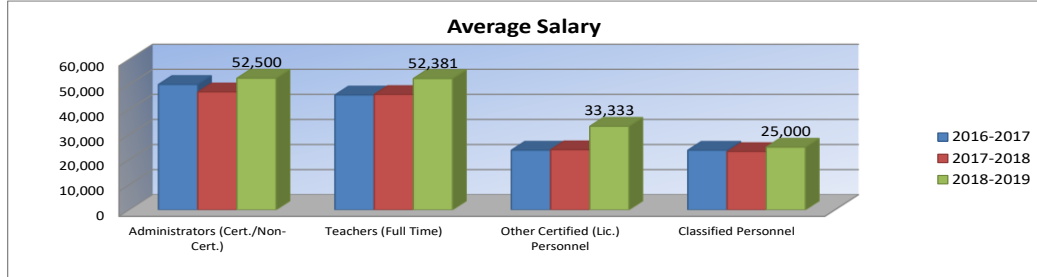
**Other Information**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$25,055,855	\$27,296,835	\$28,003,404
Bonded Indebtedness	0	0	0



USD# 403  
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)	6.0	300,097	50,016	6.0	282,216	47,036	6.0	315,000	52,500
Teachers (Full Time)	20.0	916,235	45,812	20.0	920,161	46,008	21.0	1,100,000	52,381
Other Certified (Licensed) Personnel	3.0	71,419	23,806	4.0	95,839	23,960	3.0	100,000	33,333
Classified Personnel	18.0	427,984	23,777	18.0	418,464	23,248	18.0	450,000	25,000
Substitutes/Temporary Help	XXXXX	57,466	XXXXXXX	XXXXX	64,980	XXXXXXX	XXXXX	95,000	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