

Budget at a Glance 2018-19



USD 449 - Easton



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

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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	4,451,442	57%	4,608,808	58%	4%	6,043,051	54%	31%
Student Support Services	118,387	2%	136,296	2%	15%	139,686	1%	2%
Instructional Support Services	168,086	2%	191,065	2%	14%	224,472	2%	17%
Administration & Support	862,426	11%	786,573	10%	-9%	808,945	7%	3%
Operations & Maintenance	795,095	10%	641,954	8%	-19%	966,106	9%	50%
Transportation	470,597	6%	687,828	9%	46%	839,850	8%	22%
Food Services	345,085	4%	333,558	4%	-3%	415,465	4%	25%
Capital Improvements	0	0%	21,677	0%	0%	1,053,223	9%	4759%
Debt Services	575,405	7%	588,930	7%	2%	606,631	5%	3%
Other Costs	420	0%	6,689	0%	1493%	6,800	0%	2%
Total Expenditures*	7,786,943	100%	8,003,378	100%	3%	11,104,229	100%	39%
Amount per Pupil	\$13,169		\$12,820		-3%	\$17,350		35%
Current Expenditures**	7,056,833	100%	7,156,521	100%	1%	8,971,375	100%	25%
Amount per Pupil	\$11,934		\$11,463		-4%	\$14,018		22%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,451,442	57%	4,545,889	57%	0%	5,968,051	54%	-3%
Instruction*** (Current Expenditures)	4,451,442	63%	4,545,889	64%	1%	5,968,051	67%	3%

* 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

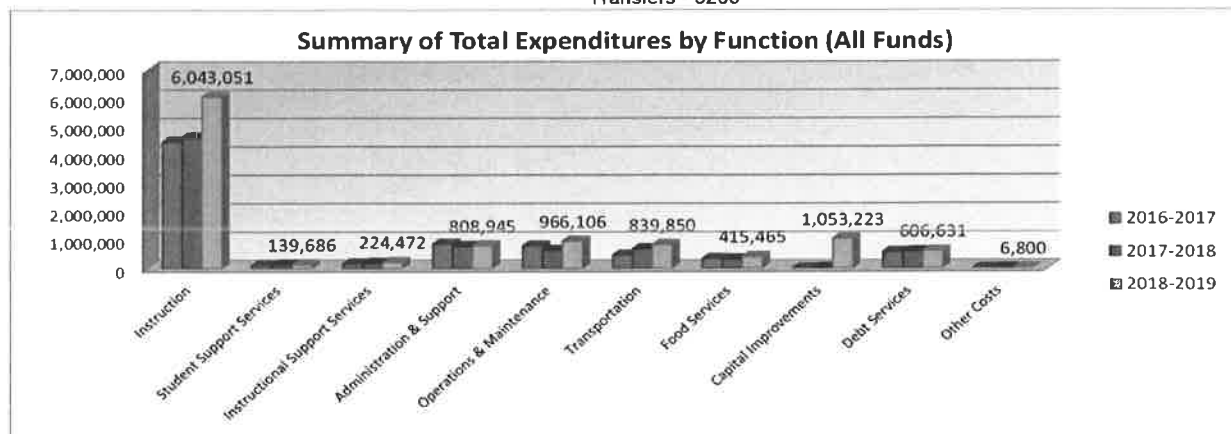
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

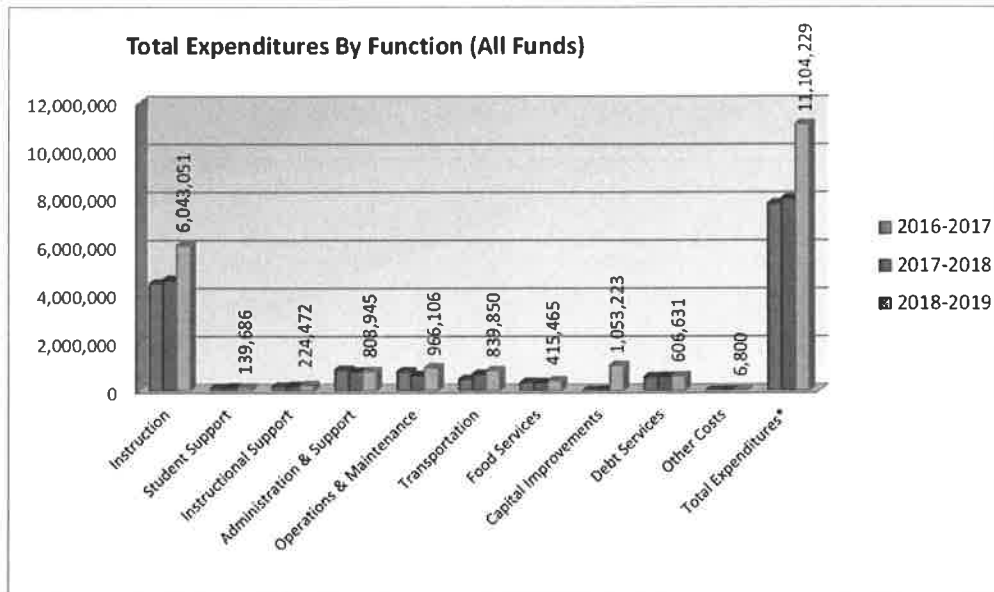
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	4,451,442	4,608,808	6,043,051
Student Support	118,387	136,296	139,686
Instructional Support	168,086	191,065	224,472
Administration & Support	862,426	786,573	808,945
Operations & Maintenance	795,095	641,954	966,106
Transportation	470,597	687,828	839,850
Food Services	345,085	333,558	415,465
Capital Improvements	0	21,677	1,053,223
Debt Services	575,405	588,930	606,631
Other Costs	420	6,689	6,800
Total Expenditures*	7,786,943	8,003,378	11,104,229

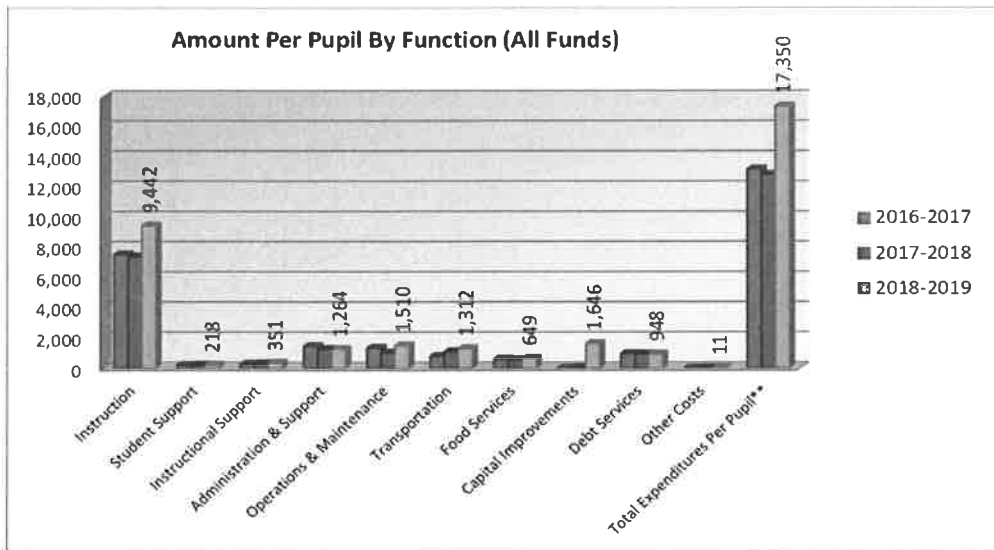


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,528	7,382	9,442
Student Support	200	218	218
Instructional Support	284	306	351
Administration & Support	1,459	1,260	1,264
Operations & Maintenance	1,345	1,028	1,510
Transportation	796	1,102	1,312
Food Services	584	534	649
Capital Improvements	0	35	1,646
Debt Services	973	943	948
Other Costs	1	11	11
Total Expenditures Per Pupil**	13,169	12,820	17,350
Enrollment (FTE)*	591.3	624.3	640.0

*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.

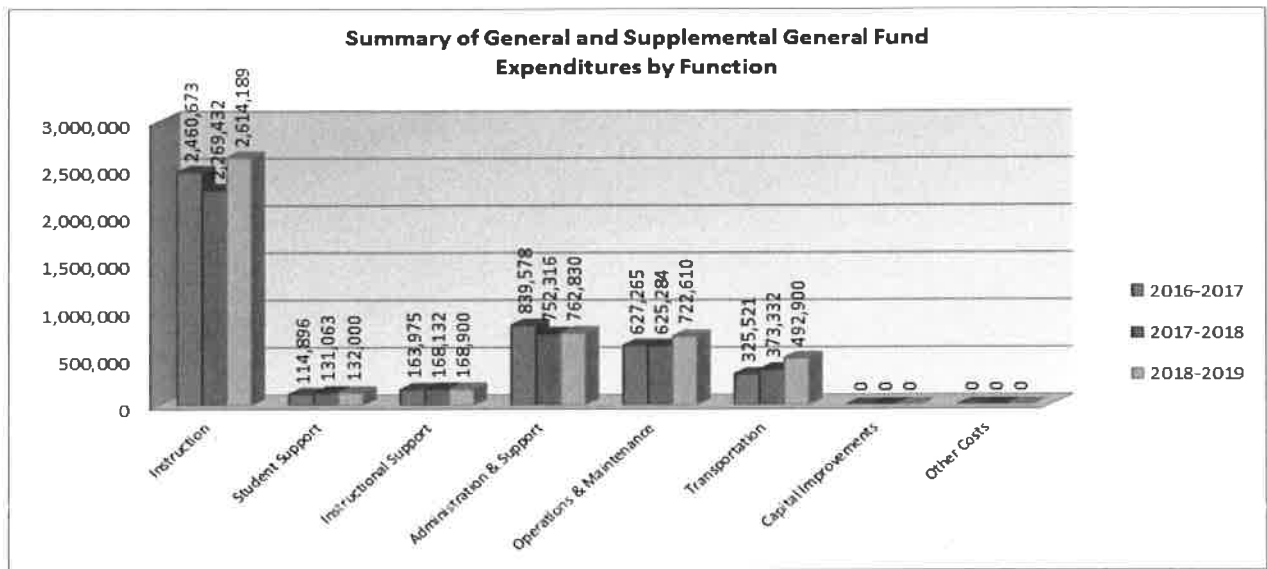


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

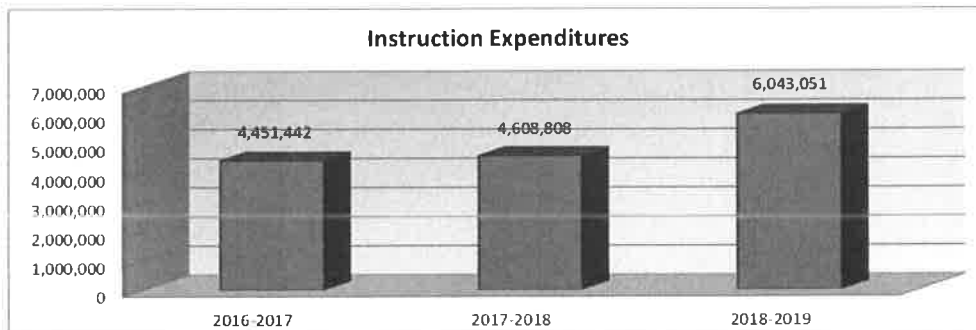
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,460,673	54%	2,269,432	53%	-8%	2,614,189	53%	15%
Student Support	114,896	3%	131,063	3%	14%	132,000	3%	1%
Instructional Support	163,975	4%	168,132	4%	3%	168,900	3%	0%
Administration & Support	839,578	19%	752,316	17%	-10%	762,830	16%	1%
Operations & Maintenance	627,265	14%	625,284	14%	0%	722,610	15%	16%
Transportation	325,521	7%	373,332	9%	15%	492,900	10%	32%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,531,908	100%	4,319,559	100%	-5%	4,893,429	100%	13%
Amount per Pupil	\$7,664		\$6,919		-10%	\$7,646		11%

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	2,289,284	2,240,431	-2%	2,450,900	9%
Federal Funds	111,365	86,803	-22%	85,660	-1%
Supplemental General	171,389	29,001	-83%	163,289	463%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	251,173	400,133	59%	637,209	59%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	62,919	0%	75,000	19%
Driver Education	10,939	12,630	15%	29,774	136%
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	1,059,460	1,043,661	-1%	1,636,219	57%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	251,904	285,385	13%	415,396	46%
Gifts/Grants	0	0	0%	17,875	0%
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%	0	0%
KPERS Spec. Ret. Contribution	253,861	380,622	50%	531,729	40%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	22,710	32,715	44%	0	0%
Activity Fund	29,357	34,508	18%	0	0%
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	4,451,442	4,608,808	4%	6,043,051	31%
Enrollment (FTE)*	591.3	624.3	6%	640.0	3%
Amount per Pupil	7,528	7,382	-2%	9,442	28%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,451,442	4,608,808	4%	6,043,051	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	5,195,421	0	5,195,421	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,656,579	97,449	827,296			0	731,834	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	637,209	327,209		0	0	310,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	1,526,223	1,054,356	130,788	0	0	0	341,079	0
Driver Training	31,774	19,624	7,150	0	0	0	5,000	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	402,015	48,386	3,016	145,634	0	0	204,979	0
Professional Development	47,886	31,187	2,999	0	0	13,700	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,763,569	400,498	0	0	0	1,363,071	0	0
Career and Postsecondary Education	420,496	243,258	7,238	0	0	170,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	17,875	6,363	11,482				0	0
Textbook & Student Materials Revolving		155,312						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	664,662	0	664,662			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		455,877						XXXXXXXXXX
Activity Funds		14,247						XXXXXXXXXX
Bond and Interest #1	606,631	846,154	242,652	0	0		422,209	904,384
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	85,660	0	XXXXXXXXXX	85,660	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	13,056,000	3,699,940	7,092,714	231,294	0	1,856,771	1,705,101	904,384
Less Transfers	1,856,771							
TOTAL Budget Expenditures	\$11,199,229							

Sources of Revenue - - State, Federal, Local

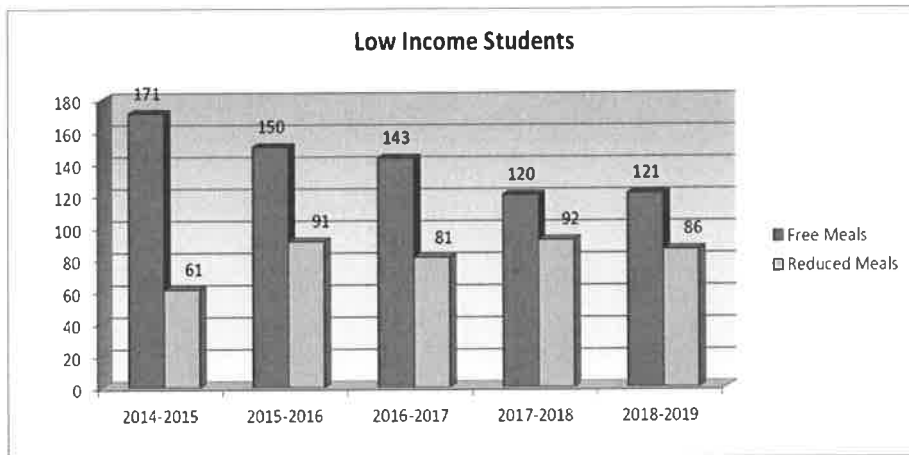
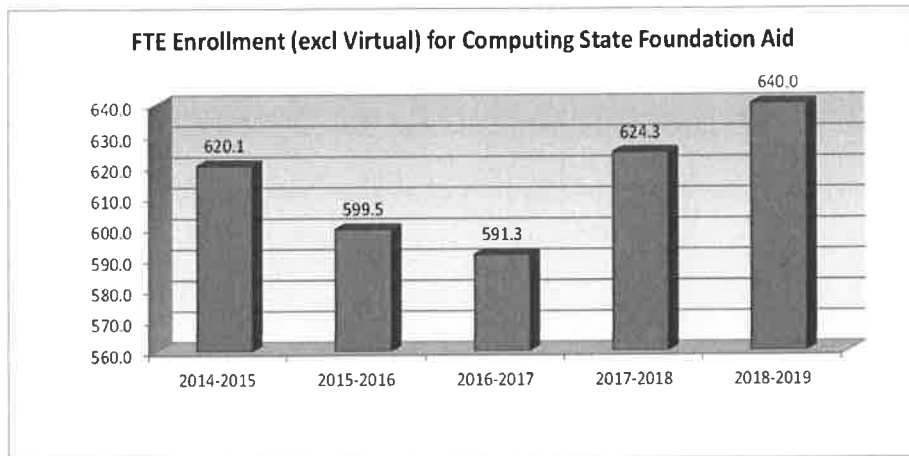
	2016-2017	2017-2018	2018-2019
State Revenues	6,404,130	6,414,708	7,092,714
Federal Revenues	232,944	262,223	231,294
Local Revenues*	1,767,938	1,859,911	1,705,101
Total Revenues	8,405,012	8,536,842	9,029,109
Revenues Per Pupil	14,214	13,674	14,108

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

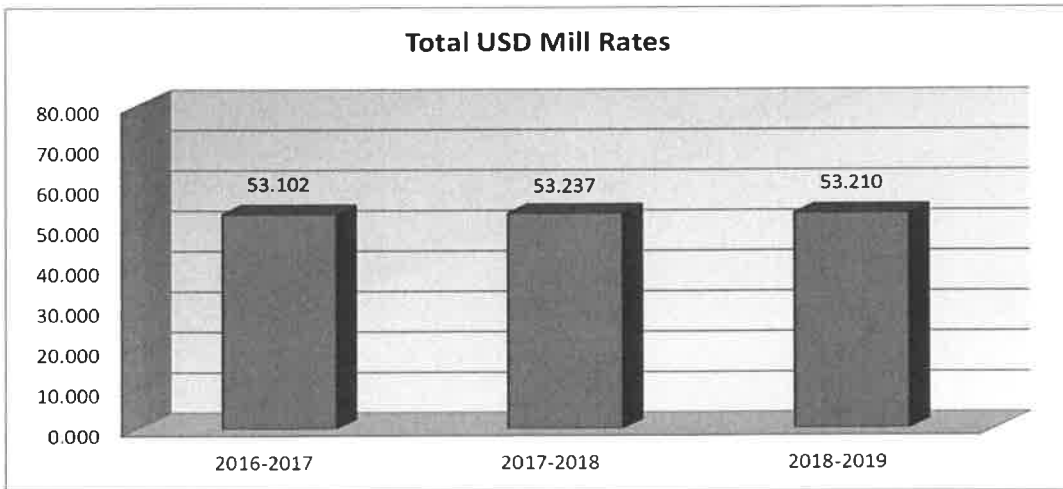
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	620.1	599.5	-3%	591.3	-1%	624.3	6%	640.0	3%
Number of Students - Free Meals	171	150	-12%	143	-5%	120	-16%	121	1%
Number of Students - Reduced Meals	61	91	49%	81	-11%	92	14%	86	-7%



*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.

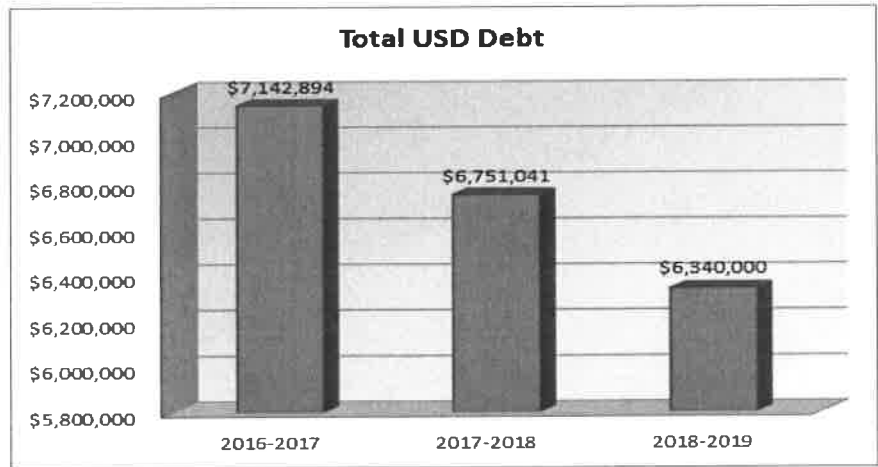
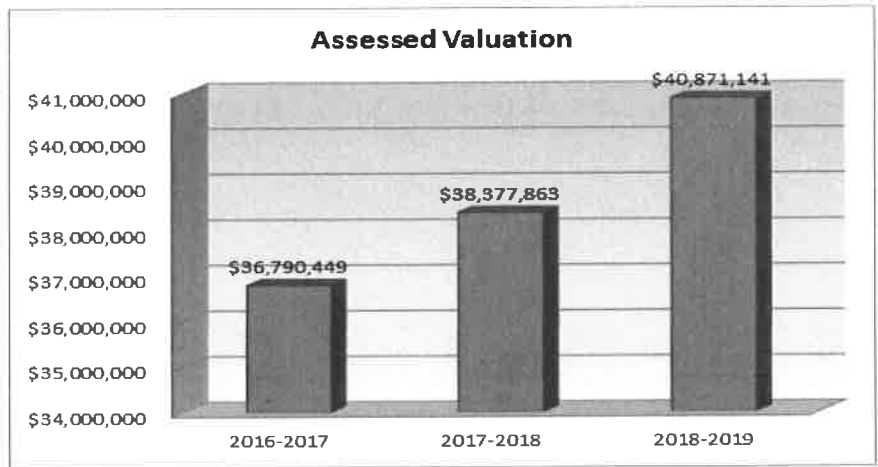
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	18.617	18.221	15.996
Adult Education	0.000	0.000	0.000
Capital Outlay	4.981	5.503	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	9.504	9.513	9.214
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	53.102	53.237	53.210
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



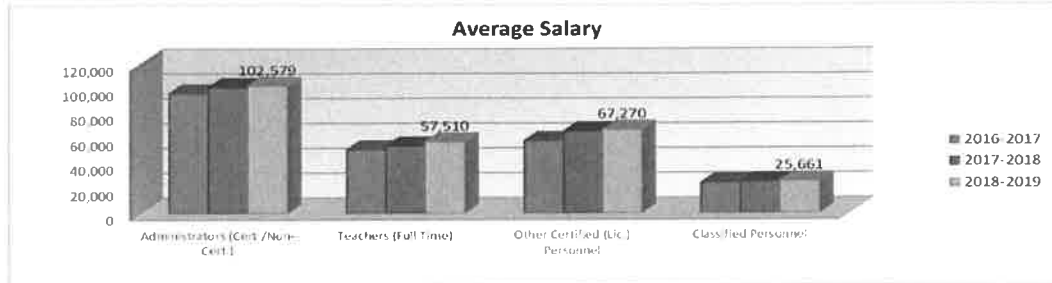
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$36,790,449	\$38,377,863	\$40,871,141
Bonded Indebtedness	7,142,894	6,751,041	6,340,000



USD# 449
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)	5.0	482,367	96,473	4.0	405,623	101,406	4.0	410,316	102,579
Teachers (Full Time)	46.0	2,357,026	51,240	45.0	2,441,498	54,256	45.0	2,587,938	57,510
Other Certified (Licensed) Personnel	3.0	174,609	58,203	3.0	197,790	65,930	3.0	201,809	67,270
Classified Personnel	38.6	940,017	24,353	36.3	912,653	25,142	34.4	882,738	25,661
Substitutes/Temporary Help	XXXXXX	177,413	XXXXXXXXXX	XXXXXX	170,576	XXXXXXXXXX	XXXXXX	173,414	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