

Budget at a Glance 2017-18



USD 219 - Minneola



School Finance
Kansas State Department of Education
Landon State Office Building
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Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,922,993	53%	1,921,303	53%	0%	2,431,439	50%	27%
Student Support Services	84,514	2%	92,827	3%	10%	86,631	2%	-7%
Instructional Support Services	54,724	2%	41,503	1%	-24%	47,614	1%	15%
Administration & Support	479,020	13%	510,953	14%	7%	489,399	10%	-4%
Operations & Maintenance	293,913	8%	318,516	9%	8%	399,226	8%	25%
Transportation	113,543	3%	197,694	5%	74%	615,909	13%	212%
Food Services	229,524	6%	245,187	7%	7%	296,930	6%	21%
Capital Improvements	125,470	3%	0	0%	-100%	100,000	2%	0%
Debt Services	311,400	9%	316,600	9%	2%	321,600	7%	2%
Other Costs	0	0%	0	0%	0%	78,272	2%	0%
Total Expenditures*	3,615,101	100%	3,644,583	100%	1%	4,867,020	100%	34%
Amount per Pupil	\$15,469		\$15,476		0%	\$20,279		31%
Current Expenditures**	3,178,231	100%	3,258,604	100%	3%	4,109,670	100%	26%
Amount per Pupil	\$13,600		\$13,837		2%	\$17,124		24%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,922,993	53%	1,916,315	53%	0%	2,281,439	47%	-6%
Instruction*** (Current Expenditures)	1,922,993	61%	1,916,315	59%	-2%	2,281,439	56%	-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, Tuition Reimbursement, 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

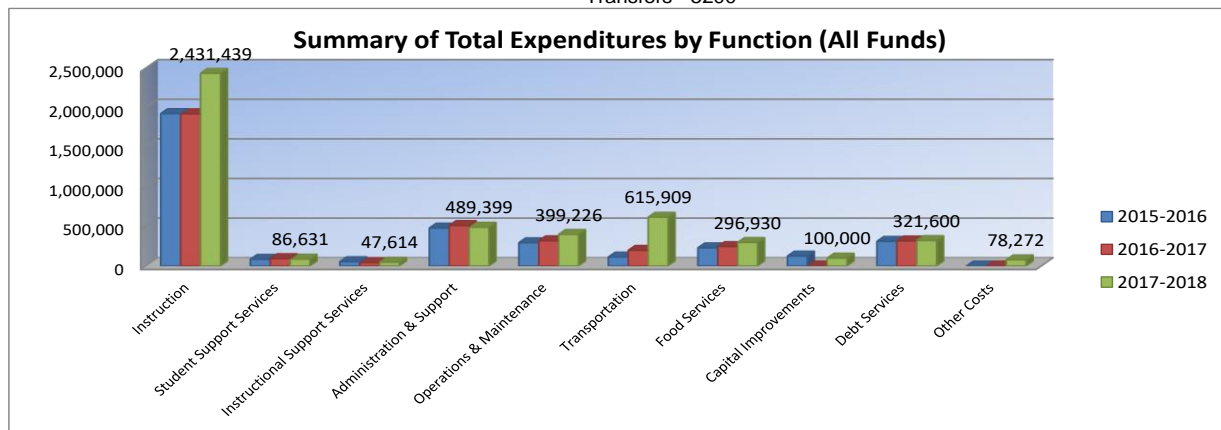
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

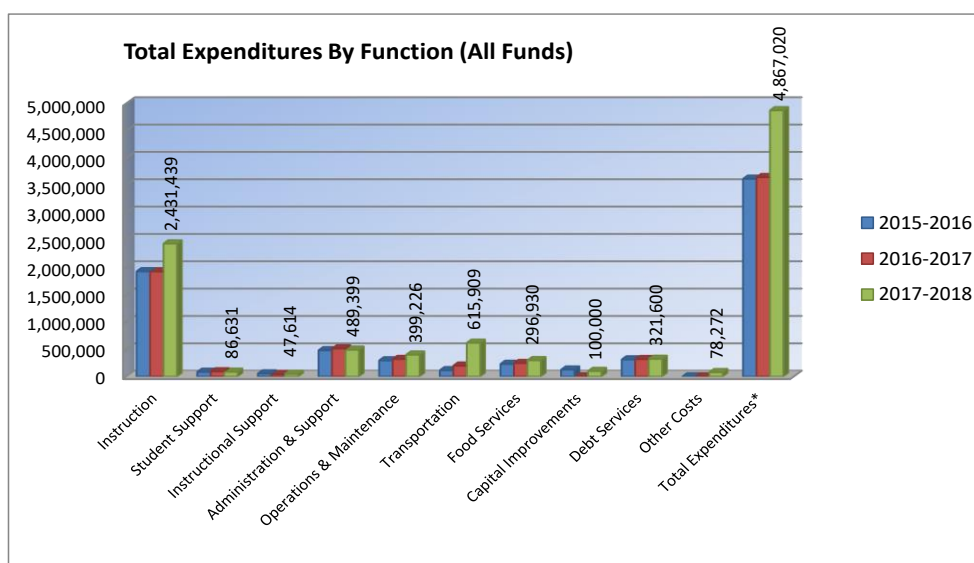
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	1,922,993	1,921,303	2,431,439
Student Support	84,514	92,827	86,631
Instructional Support	54,724	41,503	47,614
Administration & Support	479,020	510,953	489,399
Operations & Maintenance	293,913	318,516	399,226
Transportation	113,543	197,694	615,909
Food Services	229,524	245,187	296,930
Capital Improvements	125,470	0	100,000
Debt Services	311,400	316,600	321,600
Other Costs	0	0	78,272
Total Expenditures*	3,615,101	3,644,583	4,867,020

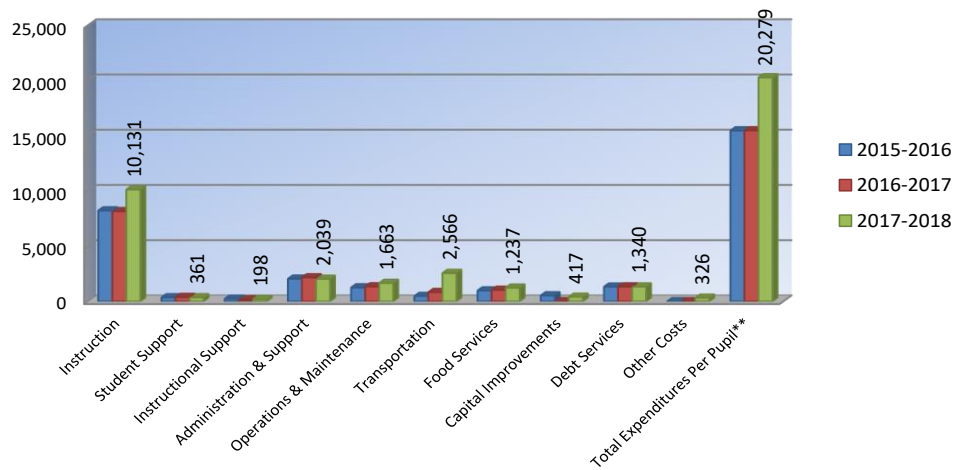


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	8,228	8,158	10,131
Student Support	362	394	361
Instructional Support	234	176	198
Administration & Support	2,050	2,170	2,039
Operations & Maintenance	1,258	1,353	1,663
Transportation	486	839	2,566
Food Services	982	1,041	1,237
Capital Improvements	537	0	417
Debt Services	1,332	1,344	1,340
Other Costs	0	0	326
Total Expenditures Per Pupil**	15,469	15,476	20,279
Enrollment (FTE)*	233.7	235.5	240.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

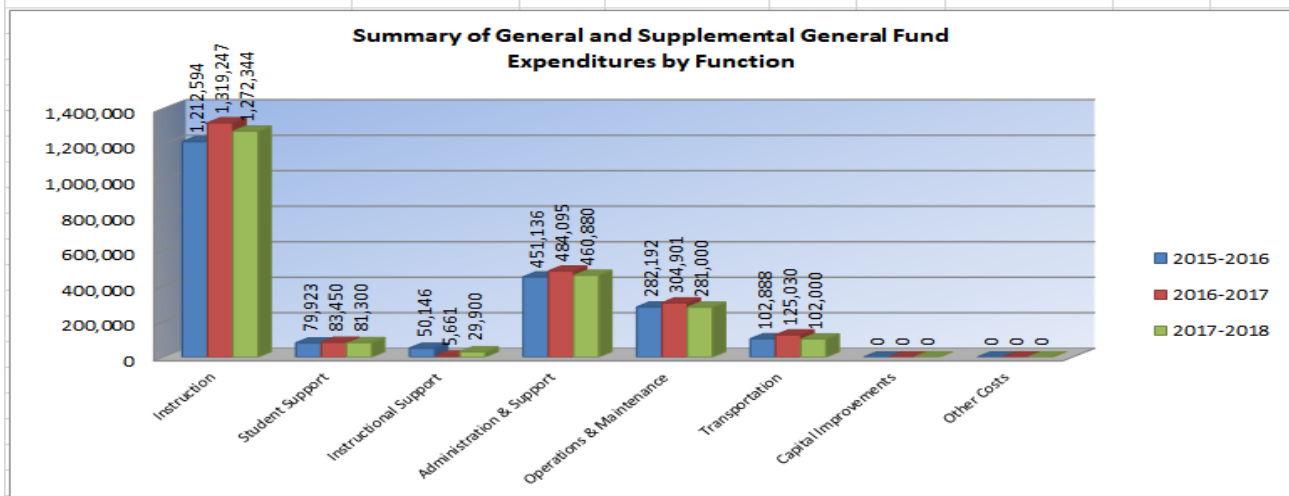
Amount Per Pupil By Function (All Funds)

**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, Tuition Reimbursement, 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**

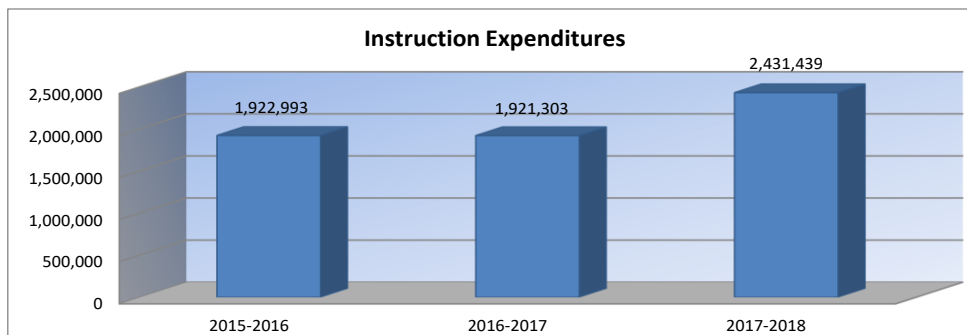
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,212,594	56%	1,319,247	57%	9%	1,272,344	57%	-4%
Student Support	79,923	4%	83,450	4%	4%	81,300	4%	-3%
Instructional Support	50,146	2%	5,661	0%	-89%	29,900	1%	428%
Administration & Support	451,136	21%	484,095	21%	7%	460,880	21%	-5%
Operations & Maintenance	282,192	13%	304,901	13%	8%	281,000	13%	-8%
Transportation	102,888	5%	125,030	5%	22%	102,000	5%	-18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,178,879	100%	2,322,384	100%	7%	2,227,424	100%	-4%
Amount per Pupil	\$9,323		\$9,862		6%	\$9,281		-6%

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)

	2015-2016 Actual		2016-2017 Actual	% inc/ dec		2017-2018 Budget	% inc/ dec
General	632,103		600,859	-5%		659,955	10%
Federal Funds	68,979		65,841	-5%		47,505	-28%
Supplemental General	580,491		718,388	24%		612,389	-15%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	258,284		249,147	-4%		250,000	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		4,988	0%		150,000	2907%
Driver Education	4,404		4,054	-8%		12,220	201%
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	264,172		174,840	-34%		404,862	132%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	50		0	-100%		0	0%
Gifts/Grants	169		693	310%		200,000	28760%
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	93,894		90,439	-4%		94,508	4%
Contingency Reserve	0		0	0%			
Text Book & Student Material	6,545		1,985	-70%			
Activity Fund	13,902		10,069	-28%			
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	1,922,993		1,921,303	0%		2,431,439	27%
Enrollment (FTE)*	233.7		235.5	1%		240.0	2%
Amount per Pupil	8,228		8,158	-1%		10,131	24%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,922,993		1,921,303	0%		2,431,439	27%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local	Other	
General	2,160,035	1	2,160,034	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	722,389	45,318	101,747			0	575,324	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
At Risk (K-12)	250,000	0		0	0	250,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	435,750	336,055	0	0	0	0	99,695	0
Driver Training	13,420	10,624	2,800	0	0	0	0	4
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	288,839	14,441	1,399	87,157	0	105,000	80,842	0
Professional Development	15,696	14,696	1,000	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	437,862	147,862	0	0	0	290,000	0	0
Career and Postsecondary Education	0	0	2,765	0	0	10,000	0	12,765
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	600,710	205,140					400,000	4,430
Textbook & Student Materials Revolving		65,316						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	228,214		228,214			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		361,144						XXXXXXXXXX
Activity Funds		11,631						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	321,600	440,631	0	0	0		240,286	359,317
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	47,505	0	XXXXXXXXXX	47,505	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,522,020	1,652,859	2,497,959	134,662	0	655,000	1,396,147	376,516
Less Transfers	655,000							
TOTAL Budget Expenditures	\$4,867,020							

Sources of Revenue - - State, Federal, Local

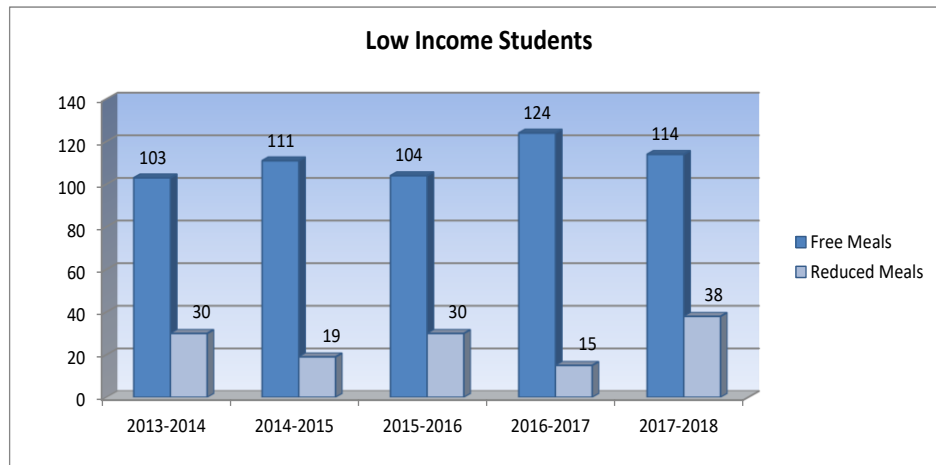
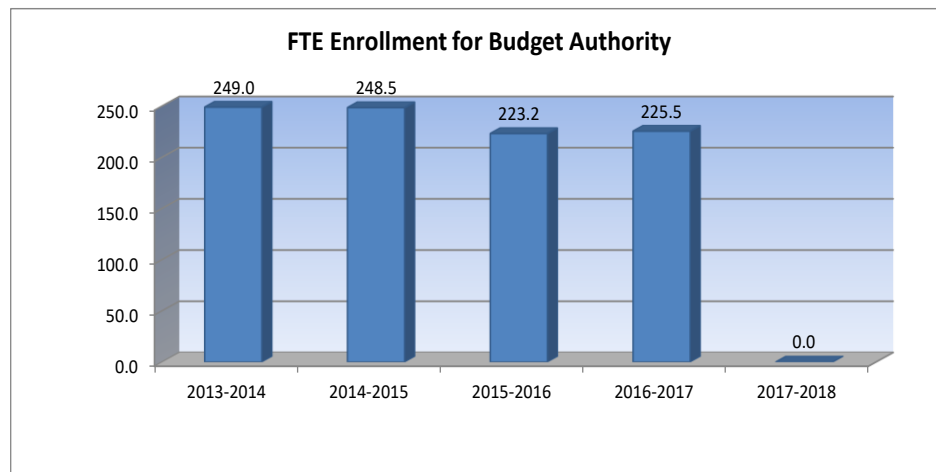
	2015-2016	2016-2017	2017-2018
State Revenues	2,357,651	2,301,136	2,497,959
Federal Revenues	165,924	169,055	134,662
Local Revenues*	1,226,641	1,543,474	1,396,147
Total Revenues	3,750,216	4,013,665	4,028,768
Revenues Per Pupil	16,047	17,043	16,787

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.

USD# 219
Enrollment Information

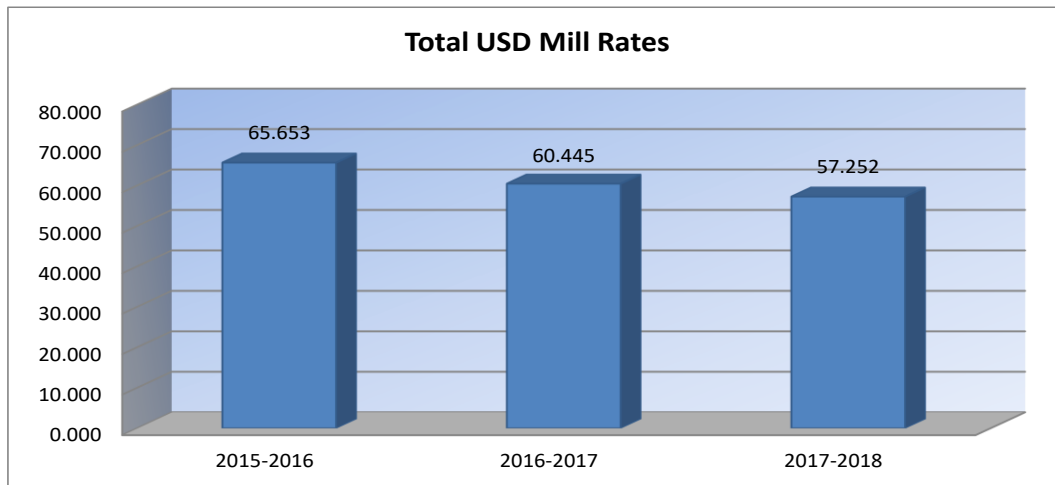
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	249.0	248.5	0%	223.2	-10%	225.5	1%	0.0	-100%
Number of Students - Free Meals	103	111	8%	104	-6%	124	19%	114	-8%
Number of Students - Reduced Meals	30	19	-37%	30	58%	15	-50%	38	153%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

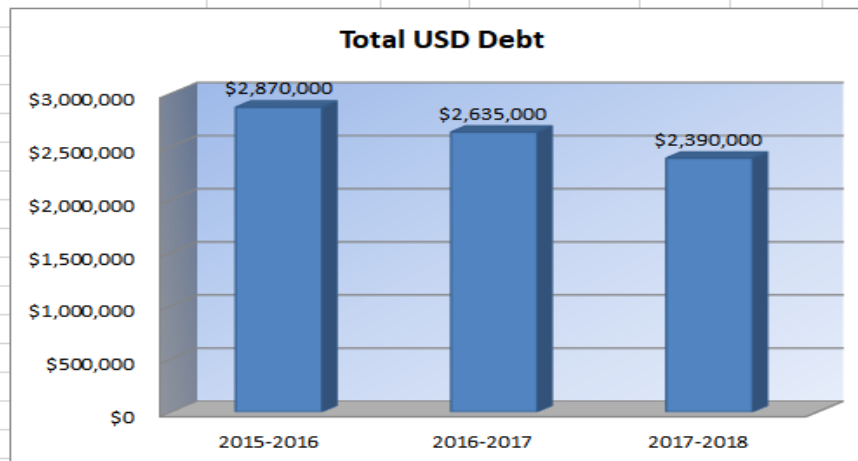
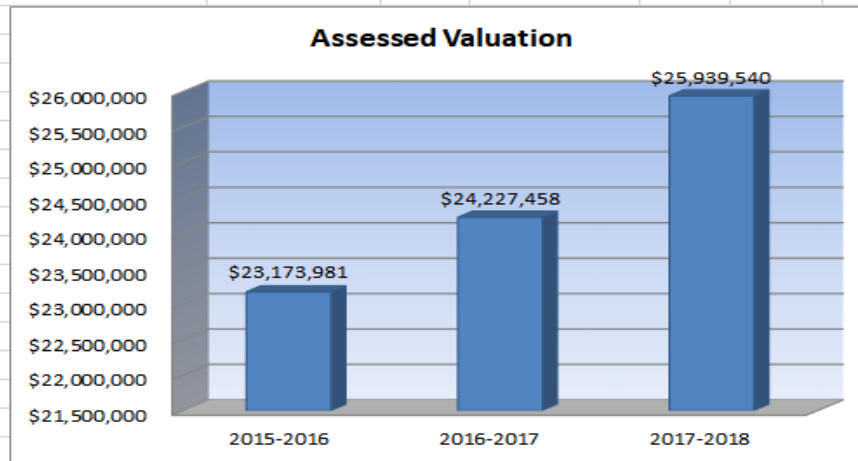
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	28.396	23.332	23.767
Adult Education	0.000	0.000	0.000
Capital Outlay	3.978	4.000	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	13.279	13.113	9.485
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	65.653	60.445	57.252
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	1.000	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.000	1.000	1.000



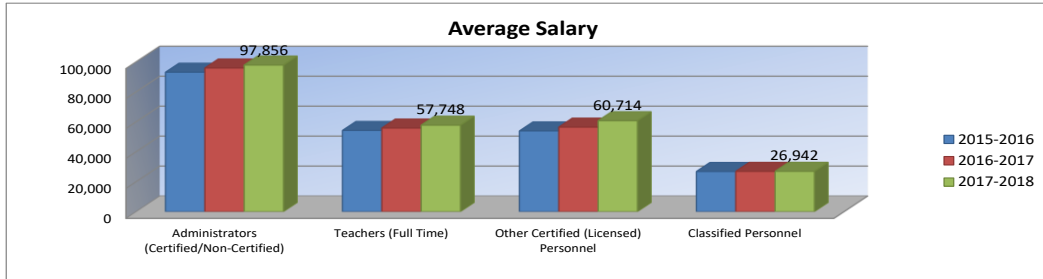
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$23,173,981	\$24,227,458	\$25,939,540
Bonded Indebtedness	2,870,000	2,635,000	2,390,000



USD# 219
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	279,271	93,090	3.0	287,705	95,902	3.0	293,567	97,856
Teachers (Full Time)	20.0	1,084,646	54,232	19.6	1,094,248	55,829	19.3	1,114,543	57,748
Other Certified (Licensed) Personnel	2.7	145,563	53,912	1.8	101,590	56,439	1.7	103,214	60,714
Classified Personnel	15.1	405,396	26,847	18.1	486,947	26,903	17.6	474,176	26,942
Substitutes/Temporary Help	XXXXX	35,089	XXXXXXX	XXXXX	31,011	XXXXXXX	XXXXX		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