

Budget at a Glance 2018-19



USD 219 - Minneola



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,015,234	54%	2,258,241	55%	12%	2,414,367	49%	7%
Student Support Services	92,827	2%	107,940	3%	16%	113,709	2%	5%
Instructional Support Services	41,503	1%	32,227	1%	-22%	43,084	1%	34%
Administration & Support	510,953	14%	556,992	14%	9%	797,419	16%	43%
Operations & Maintenance	318,516	9%	383,988	9%	21%	589,174	12%	53%
Transportation	190,603	5%	166,917	4%	-12%	204,858	4%	23%
Food Services	245,187	7%	253,665	6%	3%	396,927	8%	56%
Capital Improvements	0	0%	8,133	0%	0%	0	0%	-100%
Debt Services	316,600	8%	321,600	8%	2%	326,075	7%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,731,423	100%	4,089,703	100%	10%	4,885,613	100%	19%
Amount per Pupil	\$15,845		\$17,293		9%	\$19,700		14%
Current Expenditures**	3,345,444	100%	3,430,130	100%	3%	4,195,578	100%	22%
Amount per Pupil	\$14,206		\$14,504		2%	\$16,918		17%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,010,246	54%	2,154,010	53%	-1%	2,314,367	47%	-6%
Instruction*** (Current Expenditures)	2,010,246	60%	2,154,010	63%	3%	2,314,367	55%	-8%

* 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

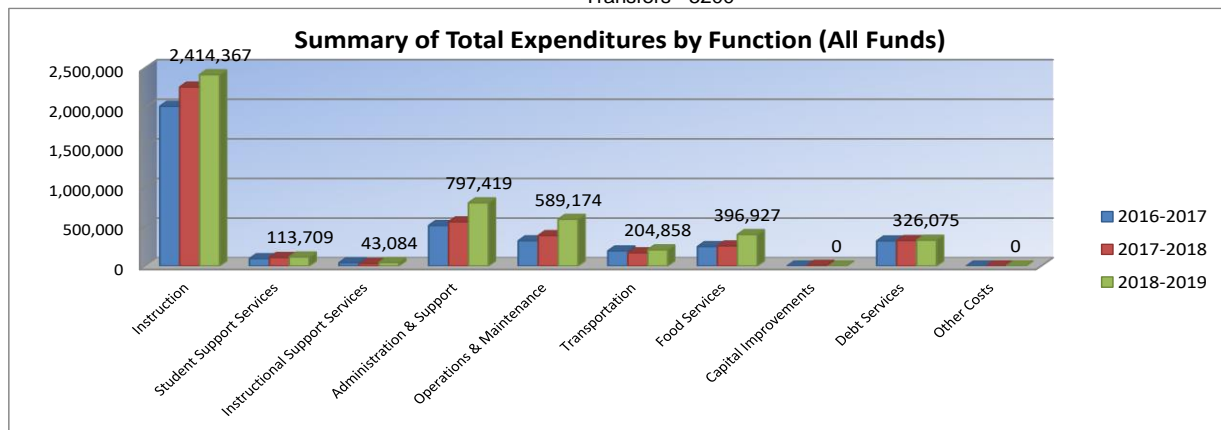
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

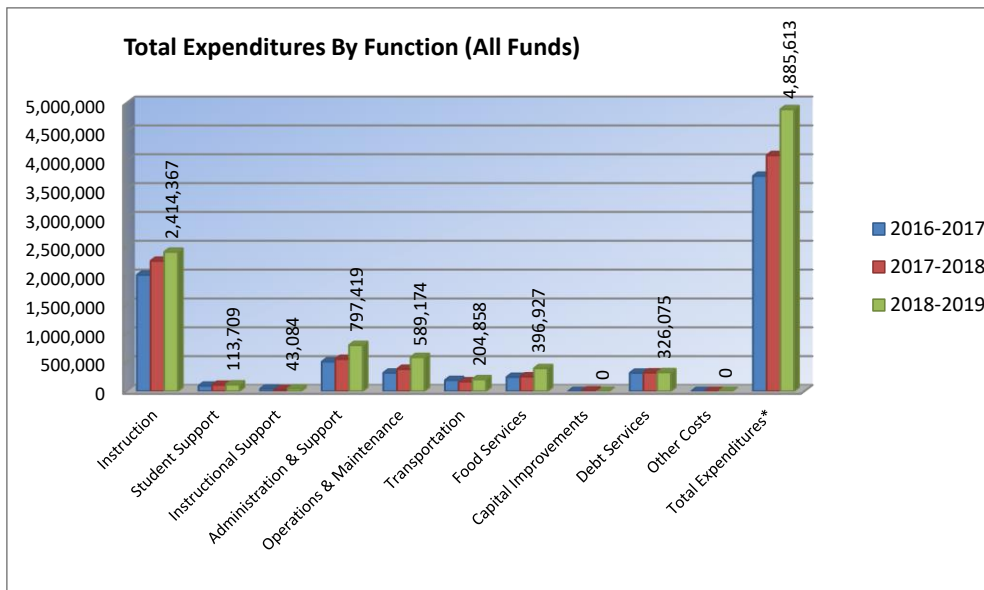
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	2,015,234	2,258,241	2,414,367
Student Support	92,827	107,940	113,709
Instructional Support	41,503	32,227	43,084
Administration & Support	510,953	556,992	797,419
Operations & Maintenance	318,516	383,988	589,174
Transportation	190,603	166,917	204,858
Food Services	245,187	253,665	396,927
Capital Improvements	0	8,133	0
Debt Services	316,600	321,600	326,075
Other Costs	0	0	0
Total Expenditures*	3,731,423	4,089,703	4,885,613

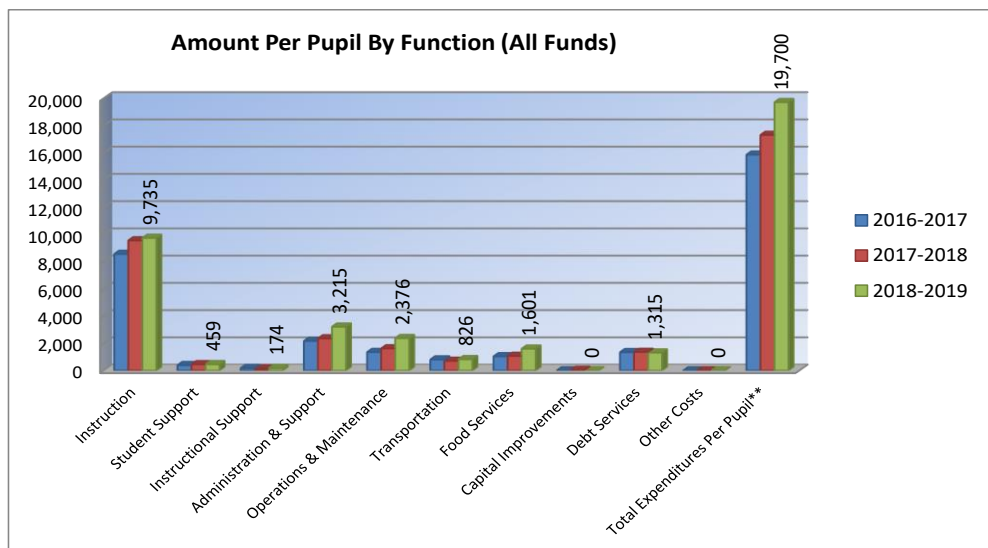


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	8,557	9,549	9,735
Student Support	394	456	459
Instructional Support	176	136	174
Administration & Support	2,170	2,355	3,215
Operations & Maintenance	1,353	1,624	2,376
Transportation	809	706	826
Food Services	1,041	1,073	1,601
Capital Improvements	0	34	0
Debt Services	1,344	1,360	1,315
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,845	17,293	19,700
Enrollment (FTE)*	235.5	236.5	248.0

*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.

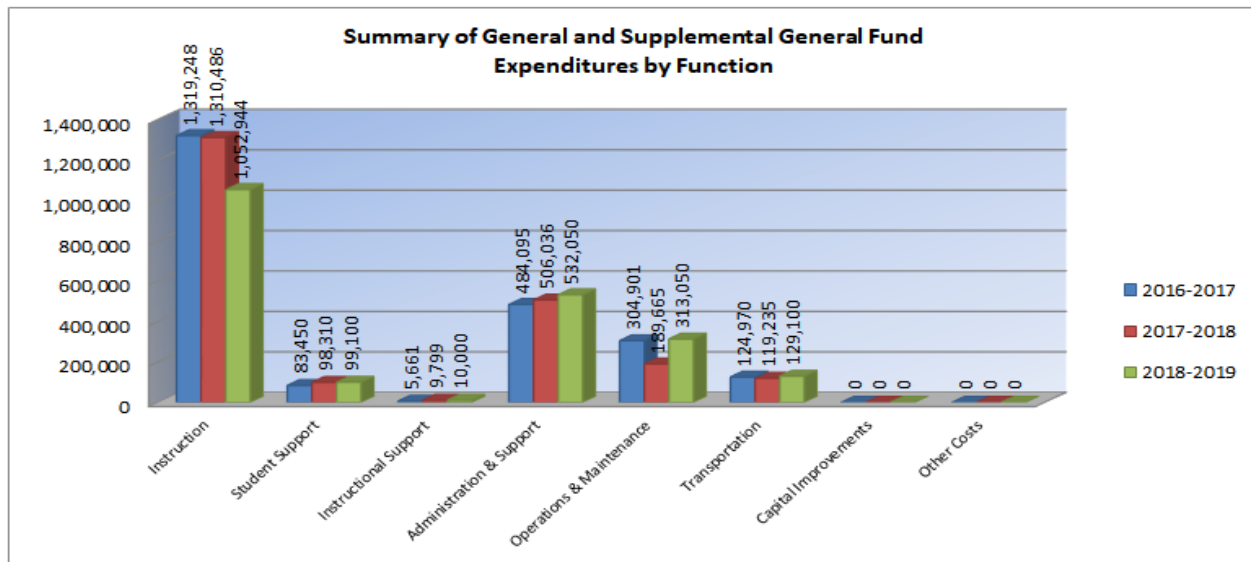


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

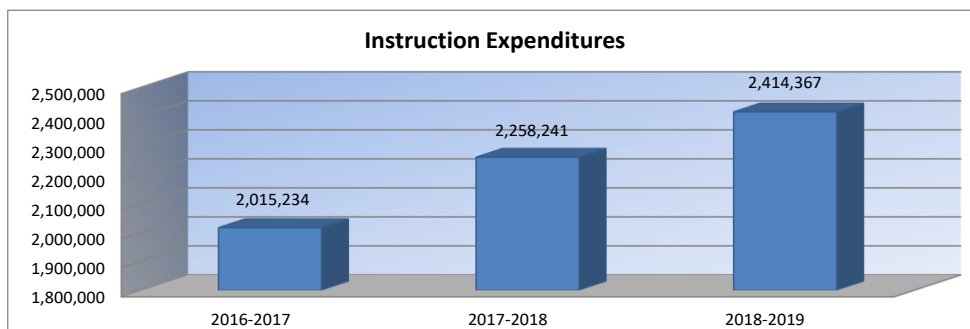
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,319,248	57%	1,310,486	59%	-1%	1,052,944	49%	-20%
Student Support	83,450	4%	98,310	4%	18%	99,100	5%	1%
Instructional Support	5,661	0%	9,799	0%	73%	10,000	0%	2%
Administration & Support	484,095	21%	506,036	23%	5%	532,050	25%	5%
Operations & Maintenance	304,901	13%	189,665	8%	-38%	313,050	15%	65%
Transportation	124,970	5%	119,235	5%	-5%	129,100	6%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,322,325	100%	2,233,531	100%	-4%	2,136,244	100%	-4%
Amount per Pupil	\$9,861		\$9,444		-4%	\$8,614		-9%

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	600,860		692,141	15%		521,667	-25%
Federal Funds	65,841		68,075	3%		48,106	-29%
Supplemental General	718,388		618,345	-14%		531,277	-14%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	249,131		245,879	-1%		262,000	7%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	4,988		104,231	1990%		100,000	-4%
Driver Education	4,054		5,154	27%		12,119	135%
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	264,953		257,457	-3%		280,746	9%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	0		0	0%		0	0%
Gifts/Grants	693		52,229	7437%		461,911	784%
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	90,439		147,387	63%		196,541	33%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,985		55,517	2697%			
Activity Fund	13,902		11,826	-15%			
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	2,015,234		2,258,241	12%		2,414,367	7%
Enrollment (FTE)*	235.5		236.5	0%		248.0	5%
Amount per Pupil	8,557		9,549	12%		9,735	2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,015,234		2,258,241	12%		2,414,367	7%



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	2,164,967	0	2,164,967	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	698,277	104,580	106,348			0	487,349	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)	262,000	0		0	0	262,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	363,960	137,300	0	0	0	0	226,660	0
Driver Training	13,119	7,742	2,600	0	0	5,000	0	2,223
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	305,007	4,911	1,399	89,066	0	110,000	101,285	1,654
Professional Development	11,451	10,576	875	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0			0	0	0	0
Special Education	354,613	4,613	0	0	0	350,000	0	0
Career and Postsecondary Education	0	7,446	0	0	0	0	0	7,446
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	736,911	556,911	0				580,000	400,000
Textbook & Student Materials Revolving		19,270						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	316,399	0	316,399			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		180,572						XXXXXXXXXX
Activity Funds		34,305						XXXXXXXXXX
Bond and Interest #1	326,075	385,245	0	0	0		260,089	319,259
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	59,834	0	XXXXXXXXXX	59,834	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,612,613	1,453,471	2,592,588	148,900	0	727,000	1,655,383	730,582
Less Transfers		727,000						
TOTAL Budget Expenditures		\$4,885,613						

Sources of Revenue - - State, Federal, Local

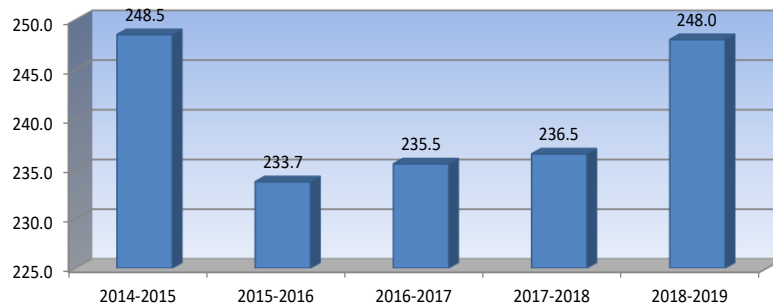
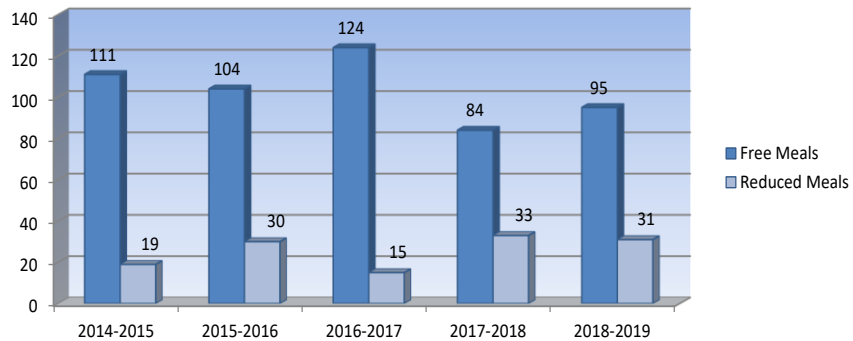
	2016-2017	2017-2018	2018-2019
State Revenues	2,301,136	2,363,765	2,592,588
Federal Revenues	169,055	160,223	148,900
Local Revenues*	1,401,453	1,593,424	1,655,383
Total Revenues	3,871,644	4,117,412	4,396,871
Revenues Per Pupil	16,440	17,410	17,729

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

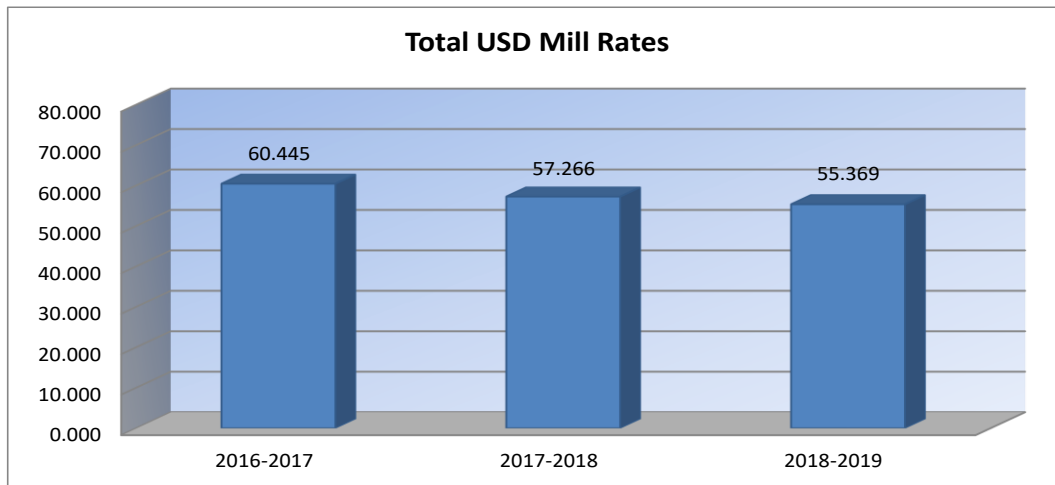
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	248.5	233.7	-6%	235.5	1%	236.5	0%	248.0	5%
Number of Students - Free Meals	111	104	-6%	124	19%	84	-32%	95	13%
Number of Students - Reduced Meals	19	30	58%	15	-50%	33	120%	31	-6%

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.

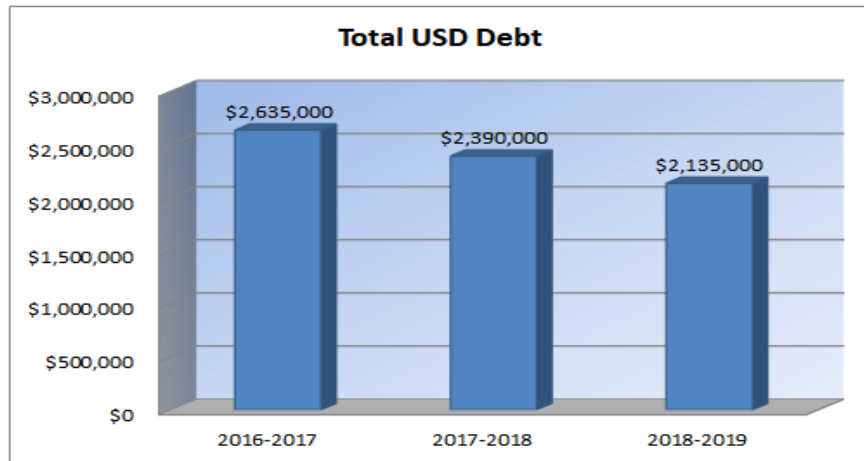
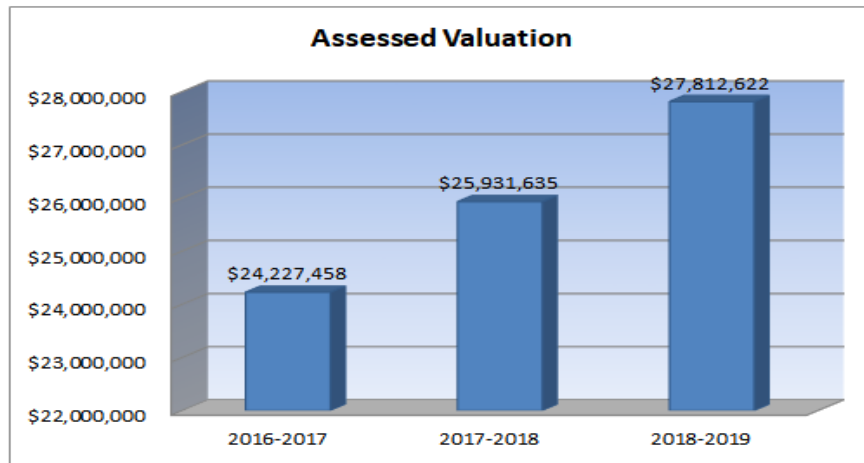
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	23.332	23.775	17.967
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.002	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	13.113	9.489	9.402
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	60.445	57.266	55.369
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



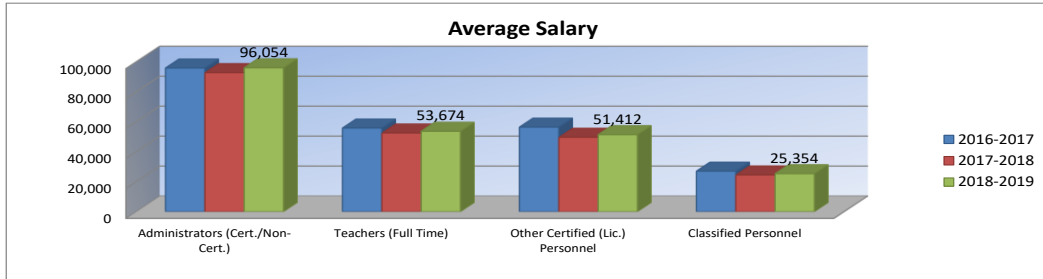
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$24,227,458	\$25,931,635	\$27,812,622
Bonded Indebtedness	2,635,000	2,390,000	2,135,000



USD# 219
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)	3.0	287,705	95,902	3.0	278,417	92,806	3.0	288,162	96,054
Teachers (Full Time)	19.6	1,094,248	55,829	19.8	1,040,015	52,526	20.8	1,116,416	53,674
Other Certified (Licensed) Personnel	1.8	101,590	56,439	1.8	89,412	49,673	1.8	92,541	51,412
Classified Personnel	18.0	486,947	27,053	18.0	440,940	24,497	18.0	456,373	25,354
Substitutes/Temporary Help	XXXXX	31,011	XXXXXXX	XXXXX	62,546	XXXXXXX	XXXXX	0	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