

Budget at a Glance 2020-21



USD 368 - Paola

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	28,916,217	67%	31,085,330	69%	8%	38,903,202	73%	25%
Student Support Services	1,441,401	3%	1,653,246	4%	15%	1,796,888	3%	9%
Instructional Support Services	572,648	1%	568,435	1%	-1%	801,690	2%	41%
Administration & Support	2,700,135	6%	3,097,800	7%	15%	3,206,681	6%	4%
Operations & Maintenance	5,254,279	12%	4,142,373	9%	-21%	3,244,595	6%	-22%
Transportation	1,199,595	3%	1,178,248	3%	-2%	1,482,500	3%	26%
Food Services	950,494	2%	1,088,232	2%	14%	1,154,657	2%	6%
Capital Improvements	177	0%	0	0%	-100%	36,435	0%	0%
Debt Services	2,204,434	5%	2,196,513	5%	0%	2,196,062	4%	0%
Other Costs	44,087	0%	122,163	0%	177%	238,641	0%	95%
Total Expenditures*	43,283,467	100%	45,132,340	100%	4%	53,061,351	100%	18%
Amount per Pupil	\$22,341		\$23,579		6%	\$27,294		16%
Current Expenditures**	37,808,317	100%	40,949,858	100%	8%	46,896,080	100%	15%
Amount per Pupil	\$19,515		\$21,394		10%	\$24,122		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	28,546,878	66%	30,889,654	68%	2%	35,778,993	67%	-1%
Instruction*** (Current Expenditures)	28,546,878	76%	30,889,654	75%	-1%	35,778,993	76%	1%

* 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.

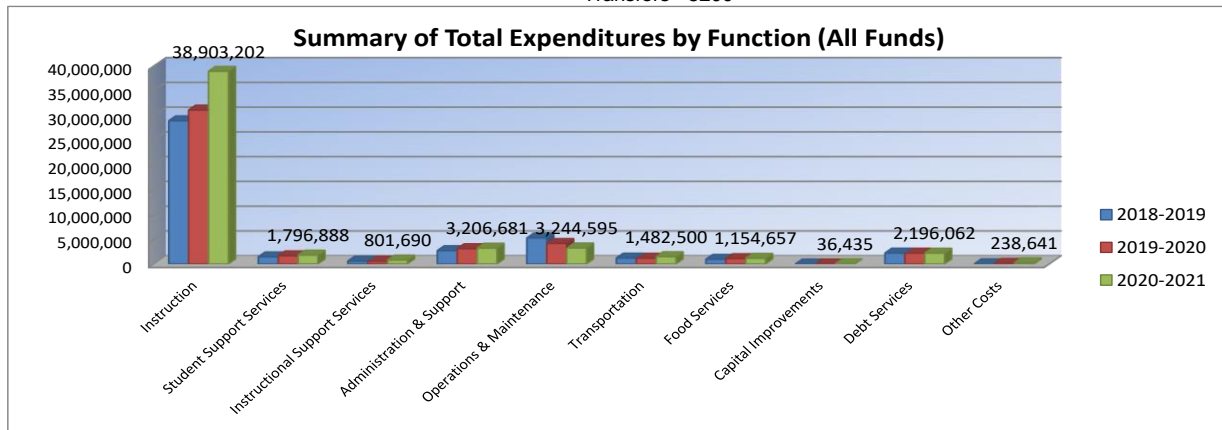
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

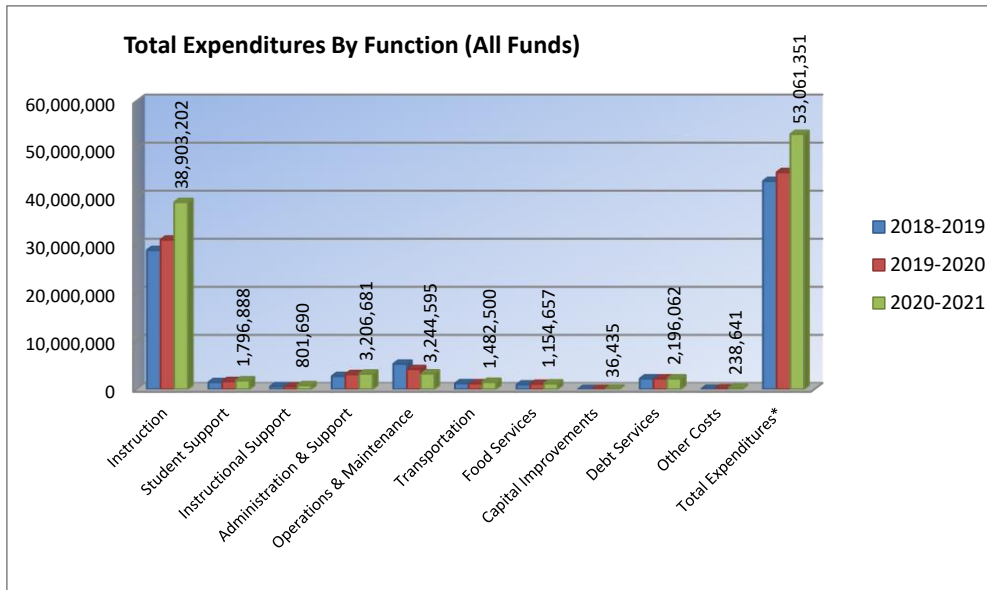
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	28,916,217	31,085,330	38,903,202
Student Support	1,441,401	1,653,246	1,796,888
Instructional Support	572,648	568,435	801,690
Administration & Support	2,700,135	3,097,800	3,206,681
Operations & Maintenance	5,254,279	4,142,373	3,244,595
Transportation	1,199,595	1,178,248	1,482,500
Food Services	950,494	1,088,232	1,154,657
Capital Improvements	177	0	36,435
Debt Services	2,204,434	2,196,513	2,196,062
Other Costs	44,087	122,163	238,641
Total Expenditures*	43,283,467	45,132,340	53,061,351

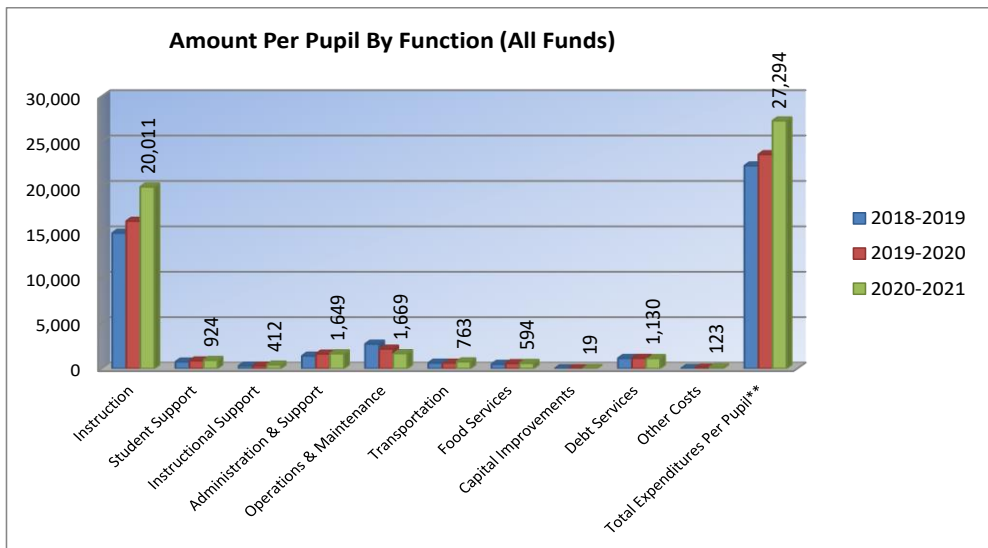


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	14,925	16,240	20,011
Student Support	744	864	924
Instructional Support	296	297	412
Administration & Support	1,394	1,618	1,649
Operations & Maintenance	2,712	2,164	1,669
Transportation	619	616	763
Food Services	491	569	594
Capital Improvements	0	0	19
Debt Services	1,138	1,148	1,130
Other Costs	23	64	123
Total Expenditures Per Pupil**	22,341	23,579	27,294
Enrollment (FTE)*	1,937.4	1,914.1	1,944.1

*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.

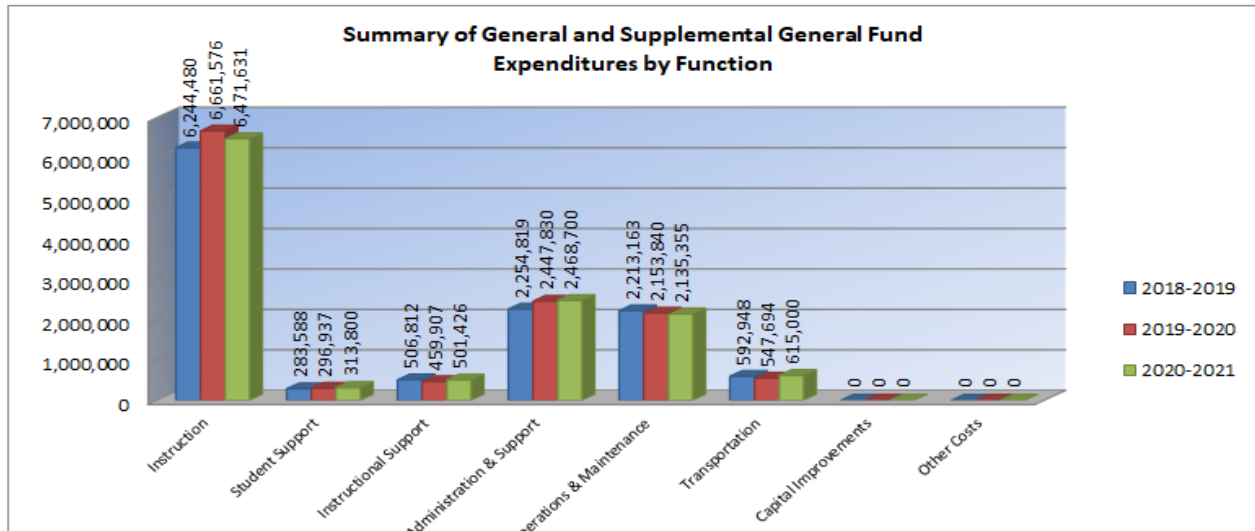


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

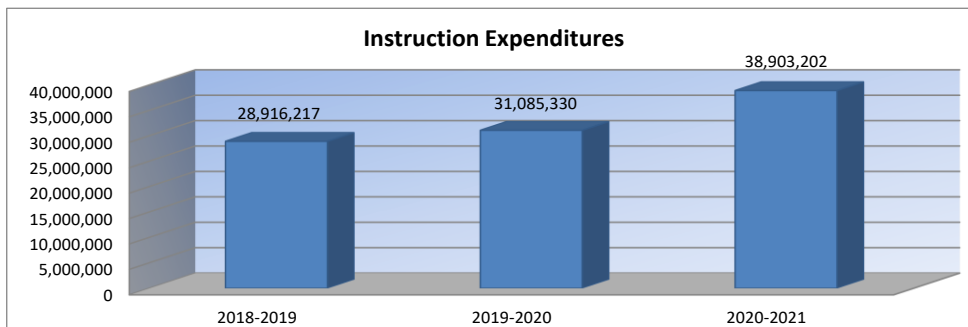
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	6,244,480	52%	6,661,576	53%	7%	6,471,631	52%	-3%
Student Support	283,588	2%	296,937	2%	5%	313,800	3%	6%
Instructional Support	506,812	4%	459,907	4%	-9%	501,426	4%	9%
Administration & Support	2,254,819	19%	2,447,830	19%	9%	2,468,700	20%	1%
Operations & Maintenance	2,213,163	18%	2,153,840	17%	-3%	2,135,355	17%	-1%
Transportation	592,948	5%	547,694	4%	-8%	615,000	5%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	12,095,810	100%	12,567,784	100%	4%	12,505,912	100%	0%
Amount per Pupil	\$6,243		\$6,566		5%	\$6,433		-2%

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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	6,176,353	6,594,384	7%	6,305,531	-4%
Federal Funds	370,294	364,388	-2%	403,483	11%
Supplemental General	68,127	67,192	-1%	166,100	147%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	1,179,924	1,113,595	-6%	1,585,698	42%
Bilingual Education	12,912	11,534	-11%	57,573	399%
Virtual Education	21,000	14,000	-33%	165,100	1079%
Capital Outlay	369,339	195,676	-47%	3,124,209	1497%
Driver Education	18,519	25,350	37%	66,817	164%
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	3,169,505	3,130,565	-1%	4,129,417	32%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	615,317	667,407	8%	1,195,852	79%
Gifts/Grants	0	0	0%	0	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%		
KPERS Spec. Ret. Contribution	1,184,768	2,869,679	142%	3,711,157	29%
Contingency Reserve	147,374	0	-100%		
Text Book & Student Material	320,736	245,243	-24%		
Activity Fund	210,923	210,242	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	13,865,091	15,509,255	12%	20,910,937	35%
Enrollment (FTE)*	1,937.4	1,914.1	-1%	1,944.1	2%
Amount per Pupil	7,157	8,103	13%	10,756	33%
Adult Education	211,576	209,401	-1%	212,583	2%
Adult Supplemental Education	23,351	26,100	12%	92,337	254%
Special Education Coop	14,816,199	15,340,574	4%	17,687,345	15%
TOTAL	28,916,217	31,085,330	8%	38,903,202	25%



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	14,077,226	0	14,077,226	0	0	0	0	XXXXXXXXXX
Supplemental General	4,627,286	333,365	1,971,224			0	2,322,697	XXXXXXXXXX
Adult Education	269,189	12,675	64,333	192,181	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	92,337	39,487					52,850	0
At Risk (K-12)	1,605,698	782,022		0	0	1,105,698	0	282,022
Bilingual Education	57,573	31,987		0	0	25,586	0	0
Virtual Education	165,100	5,100				150,000	10,000	0
Capital Outlay	3,969,209	2,830,801	323,912	0	300,000	0	1,514,496	1,000,000
Driver Training	68,817	46,452	5,325	0	0	0	17,040	0
Declining Enrollment	0	0					XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,055,722	164,526	6,337	350,729	1,000	0	533,130	0
Professional Development	210,110	152,610	7,500	0	0	50,000	0	0
Parent Education Program	340,345	21,148	189,739	0	0	30,000	99,458	0
Summer School	0	0		0	0	0	0	0
Special Education	4,781,417	2,299,634	0	0	0	4,131,417	150,000	1,799,634
Career and Postsecondary Education	1,274,602	991,030	0	33,703	0	705,899	35,000	491,030
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		676,419						XXXXXXXXXX
Gifts and Grants	238,641	151,641	0	0			87,000	0
Textbook & Student Materials Revolving		308,664						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	4,636,348	0	4,636,348					XXXXXXXXXX
Contingency Reserve		996,626						XXXXXXXXXX
Activity Funds		97,039						XXXXXXXXXX
Bond and Interest #1	2,196,062	4,277,461	527,055	0	0		1,957,884	4,566,338
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	26,435	26,435					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	19,149,345	1,735,770	0	2,334,516	30,000		15,784,829	735,770
Federal Funds	418,489	0	XXXXXXXXXX	418,489	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	59,259,951	15,980,892	21,808,999	3,329,618	331,000	6,198,600	22,564,384	8,874,794
Less Transfers	6,198,600							
TOTAL Budget Expenditures	\$53,061,351							

Sources of Revenue - - State, Federal, Local

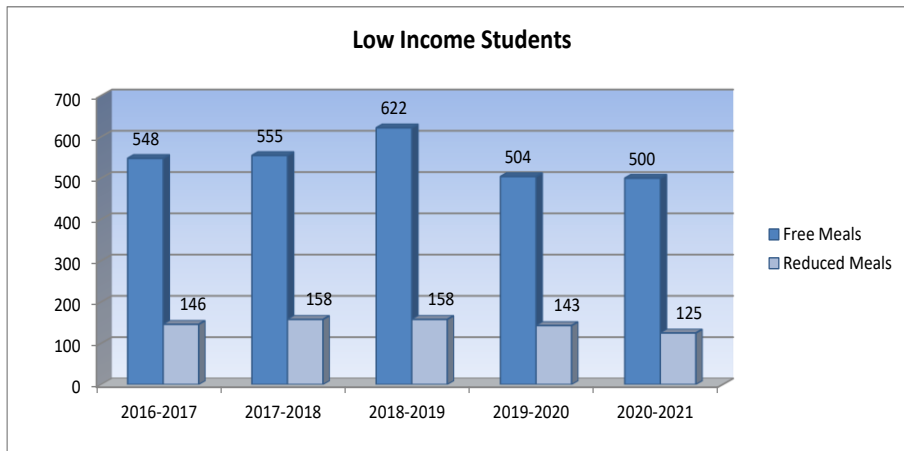
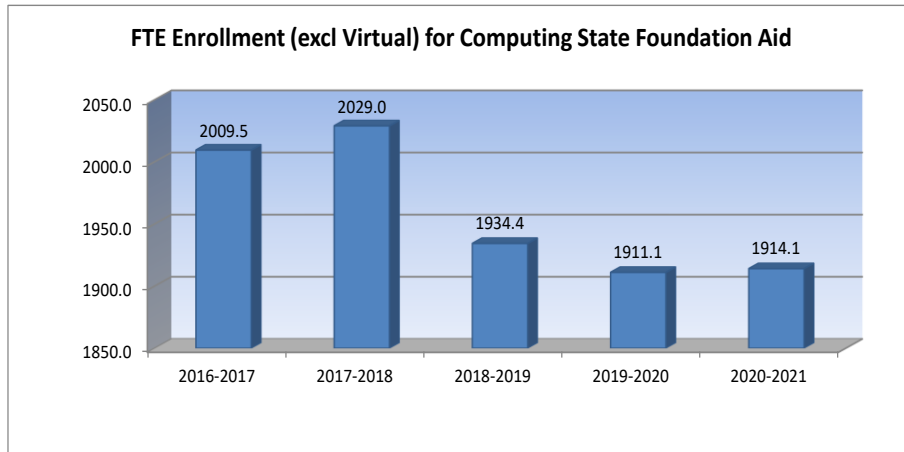
	2018-2019	2019-2020	2020-2021
State Revenues	17,049,902	19,643,788	21,808,999
Federal Revenues	3,176,902	3,154,098	3,329,618
Local Revenues*	24,096,858	24,934,644	22,895,384
Total Revenues	44,323,662	47,732,530	48,034,001
Revenues Per Pupil	22,878	24,937	24,708

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

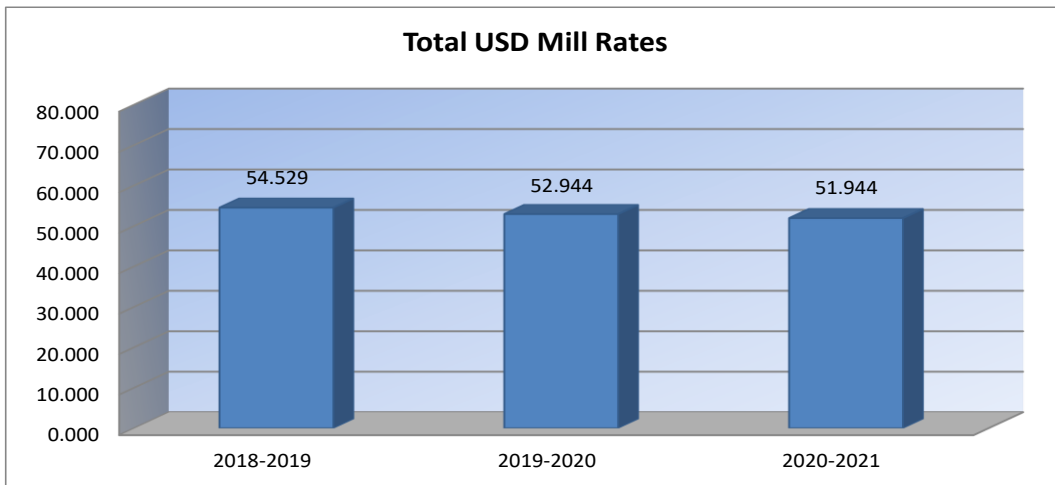
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	2,009.5	2,029.0	1%	1,934.4	-5%	1,911.1	-1%	1,914.1	0%
Number of Students - Free Meals	548	555	1%	622	12%	504	-19%	500	-1%
Number of Students - Reduced Meals	146	158	8%	158	0%	143	-9%	125	-13%



*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.

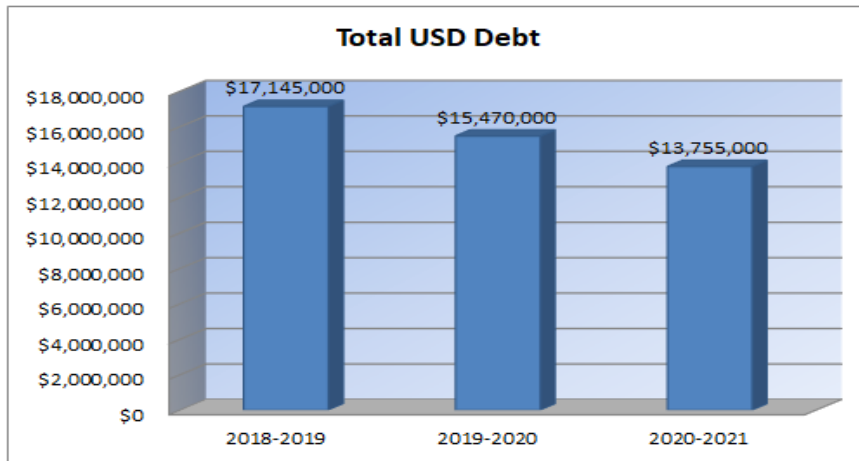
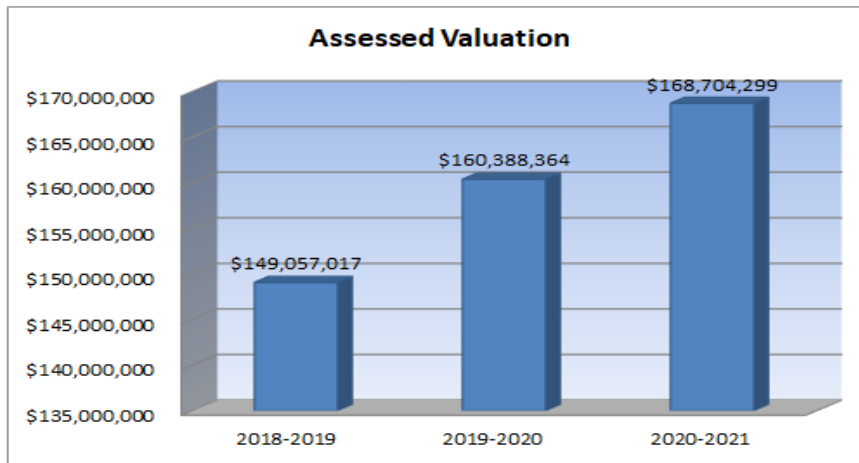
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	14.598	14.106	13.154
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.980	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	11.931	10.858	10.790
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	54.529	52.944	51.944
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



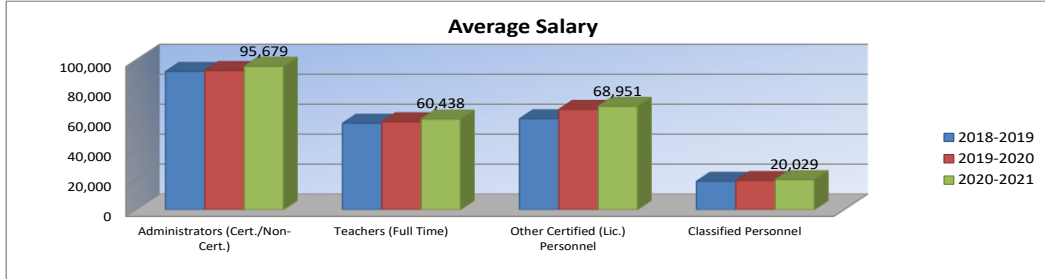
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$149,057,017	\$160,388,364	\$168,704,299
Bonded Indebtedness	17,145,000	15,470,000	13,755,000



USD# 368
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	20.0	1,844,592	92,230	21.0	1,949,606	92,838	21.0	2,009,264	95,679
Teachers (Full Time)	210.0	12,105,614	57,646	210.0	12,315,154	58,644	210.0	12,691,998	60,438
Other Certified (Licensed) Personnel	63.0	3,820,389	60,641	60.0	4,014,208	66,903	60.0	4,137,043	68,951
Classified Personnel	367.0	6,931,626	18,887	392.0	7,618,212	19,434	392.0	7,851,330	20,029
Substitutes/Temporary Help	XXXXX	237,853	XXXXXXXXXX	XXXXX	269,947	XXXXXXXXXX	XXXXX	278,207	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