

Budget at a Glance 2019-20



USD 395 - LaCrosse



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	2,467,582	62%	2,489,925	63%	1%	3,033,299	61%	22%
Student Support Services	61,091	2%	51,173	1%	-16%	54,187	1%	6%
Instructional Support Services	4,194	0%	8,014	0%	91%	156,500	3%	1853%
Administration & Support	502,000	13%	505,434	13%	1%	607,655	12%	20%
Operations & Maintenance	330,925	8%	306,910	8%	-7%	472,077	10%	54%
Transportation	263,011	7%	274,573	7%	4%	319,107	6%	16%
Food Services	224,325	6%	227,798	6%	2%	290,880	6%	28%
Capital Improvements	97,203	2%	102,097	3%	5%	31,674	1%	-69%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,950,331	100%	3,965,924	100%	0%	4,965,379	100%	25%
Amount per Pupil	\$13,788		\$15,254		11%	\$17,861		17%
Current Expenditures**	3,738,298	100%	3,804,877	100%	2%	4,438,209	100%	17%
Amount per Pupil	\$13,048		\$14,634		12%	\$15,965		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,369,109	60%	2,434,640	61%	1%	2,795,200	56%	-5%
Instruction*** (Current Expenditures)	2,369,109	63%	2,434,640	64%	1%	2,795,200	63%	-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

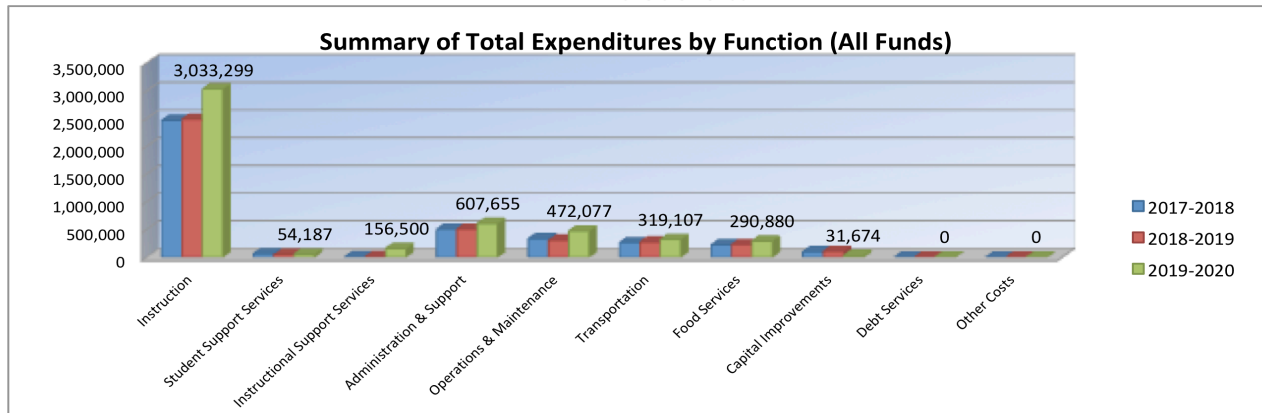
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

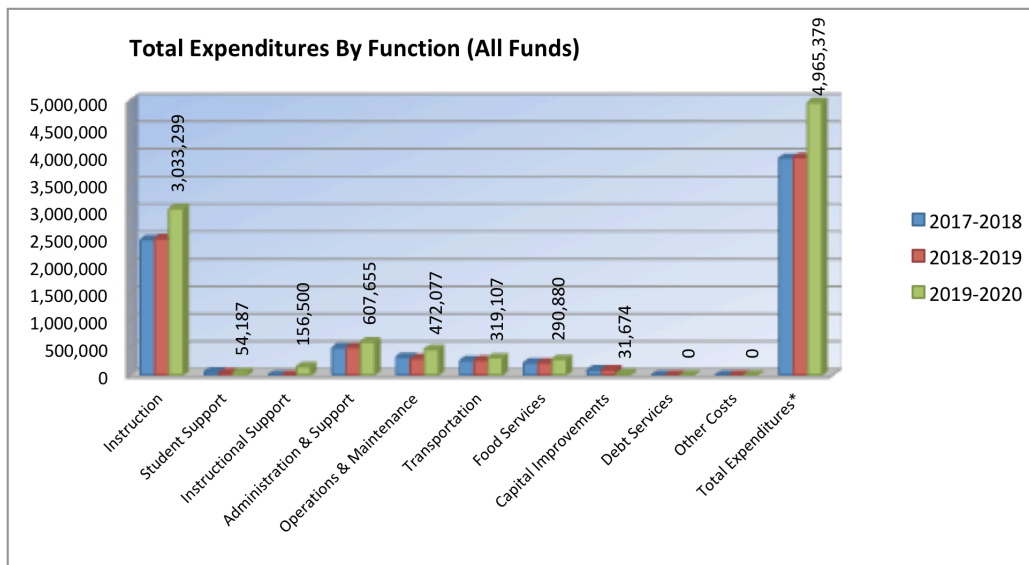
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,467,582	2,489,925	3,033,299
Student Support	61,091	51,173	54,187
Instructional Support	4,194	8,014	156,500
Administration & Support	502,000	505,434	607,655
Operations & Maintenance	330,925	306,910	472,077
Transportation	263,011	274,573	319,107
Food Services	224,325	227,798	290,880
Capital Improvements	97,203	102,097	31,674
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,950,331	3,965,924	4,965,379

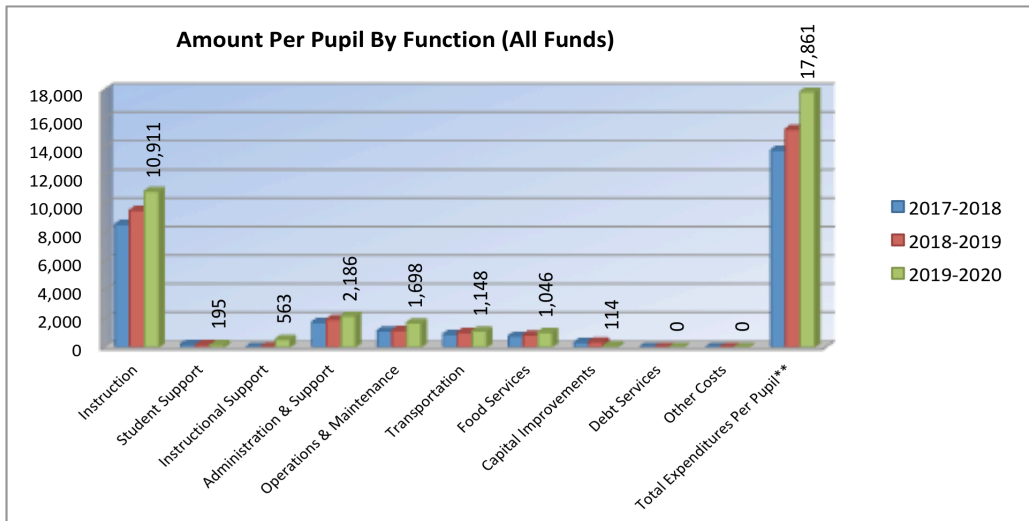


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	8,613	9,577	10,911
Student Support	213	197	195
Instructional Support	15	31	563
Administration & Support	1,752	1,944	2,186
Operations & Maintenance	1,155	1,180	1,698
Transportation	918	1,056	1,148
Food Services	783	876	1,046
Capital Improvements	339	393	114
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,788	15,254	17,861
Enrollment (FTE)*	286.5	260.0	278.0

*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.

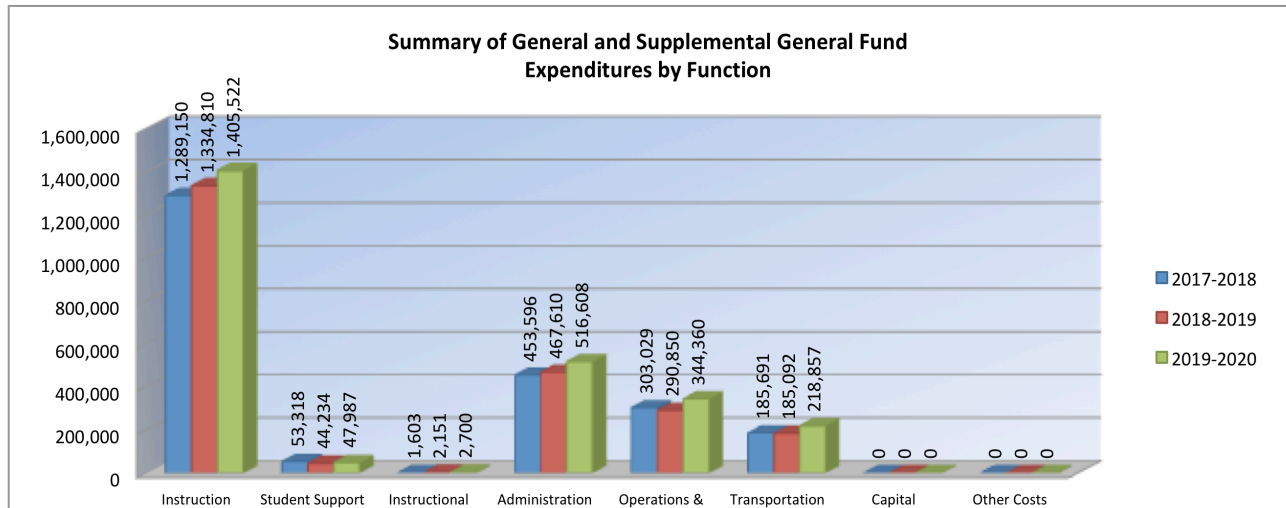


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

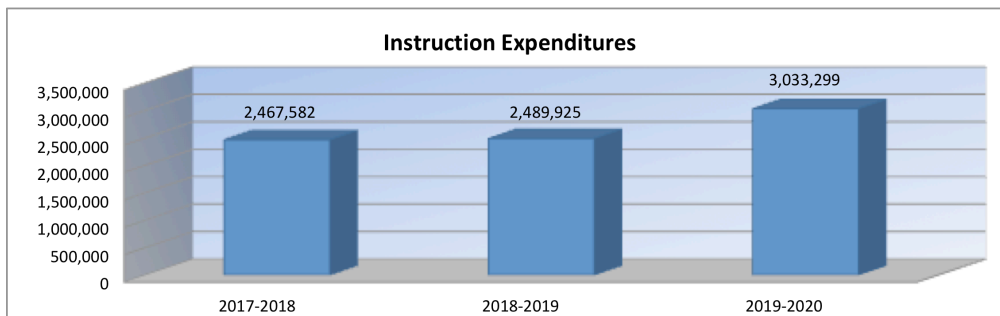
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/dec	2019-2020 Budget	% of Tot	% inc/dec
Instruction	1,289,150	56%	1,334,810	57%	4%	1,405,522	55%	5%
Student Support	53,318	2%	44,234	2%	-17%	47,987	2%	8%
Instructional Support	1,603	0%	2,151	0%	34%	2,700	0%	26%
Administration & Support	453,596	20%	467,610	20%	3%	516,608	20%	10%
Operations & Maintenance	303,029	13%	290,850	13%	-4%	344,360	14%	18%
Transportation	185,691	8%	185,092	8%	0%	218,857	9%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,286,387	100%	2,324,747	100%	2%	2,536,034	100%	9%
Amount per Pupil	\$7,980		\$8,941		12%	\$9,122		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)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	655,824	706,861	8%	743,399	5%
Federal Funds	90,346	98,830	9%	101,381	3%
Supplemental General	633,326	627,949	-1%	662,123	5%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	226,740	231,574	2%	257,732	11%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	98,473	55,285	-44%	238,099	331%
Driver Education	6,854	3,512	-49%	7,275	107%
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	1,974	2,056	4%	4,850	136%
Special Education	376,585	409,139	9%	504,049	23%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	181,985	175,817	-3%	222,500	27%
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%	0	0%
KPERS Spec. Ret. Contribution	176,196	146,963	-17%	291,891	99%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	19,279	31,939	66%	0	0%
Activity Fund	0	0	0%	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	2,467,582	2,489,925	1%	3,033,299	22%
Enrollment (FTE)*	286.5	260.0	-9%	278.0	7%
Amount per Pupil	8,613	9,577	11%	10,911	14%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,467,582	2,489,925	1%	3,033,299	22%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	2,707,734	0	2,707,734	0	0	0	0	XXXXXXXXXX
Supplemental General	833,000	22,244	140,194				670,562	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
At Risk (K-12)	257,732	0		0	0	257,732	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	527,170	631,763	0	0	0	103,231	234,452	442,276
Driver Training	38,035	40,605	2,600	0	0	22,453	0	27,623
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	279,000	72,294	1,376	74,540	0	73,500	58,778	1,488
Professional Development	8,800	4,830	625	0	0	3,500	0	155
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	4,850	3,918		0	0	4,500	0	3,568
Special Education	604,299	314,728	0	0	0	313,247	0	23,676
Career and Postsecondary Education	222,500	193,332	0	0	0	185,000	0	155,832
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	20,000	35,448	0				0	15,448
Textbook & Student Materials Revolving		52,586						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	365,578	0	365,578			0		XXXXXXXXXX
Contingency Reserve		238,128						XXXXXXXXXX
Activity Funds		31,864						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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	101,381	1,525	XXXXXXXXXX	99,856	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,970,079	1,643,265	3,218,107	174,396	0	963,163	963,792	670,066
Less Transfers	963,163							
TOTAL Budget Expenditures	\$5,006,916							

Sources of Revenue - - State, Federal, Local

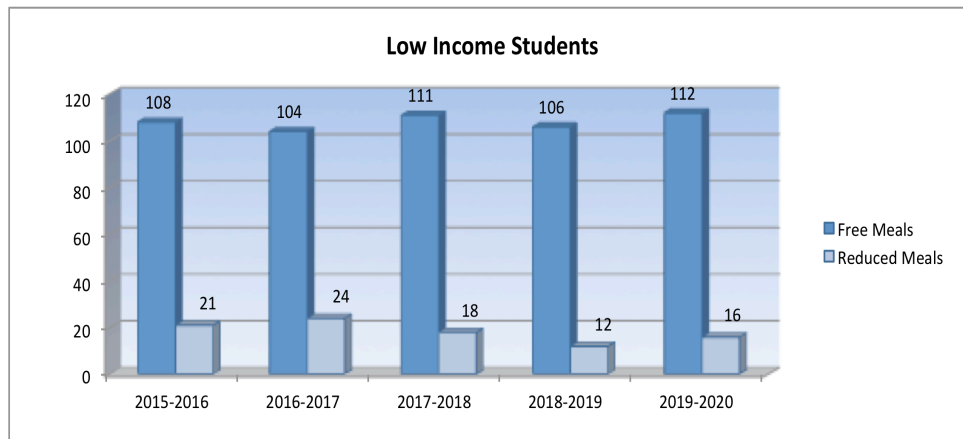
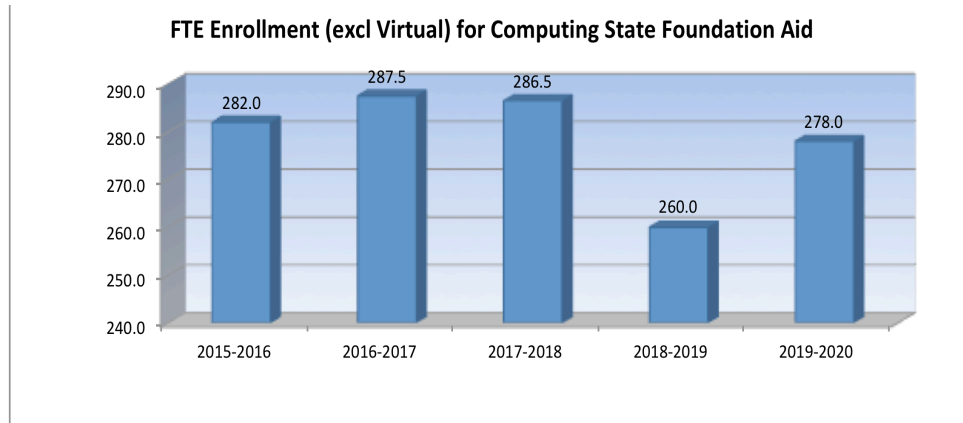
	2017-2018	2018-2019	2019-2020
State Revenues	2,855,707	2,934,684	3,218,107
Federal Revenues	171,662	174,550	174,396
Local Revenues*	1,008,620	994,442	963,792
Total Revenues	4,035,989	4,103,676	4,356,295
Revenues Per Pupil	14,087	15,783	15,670

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

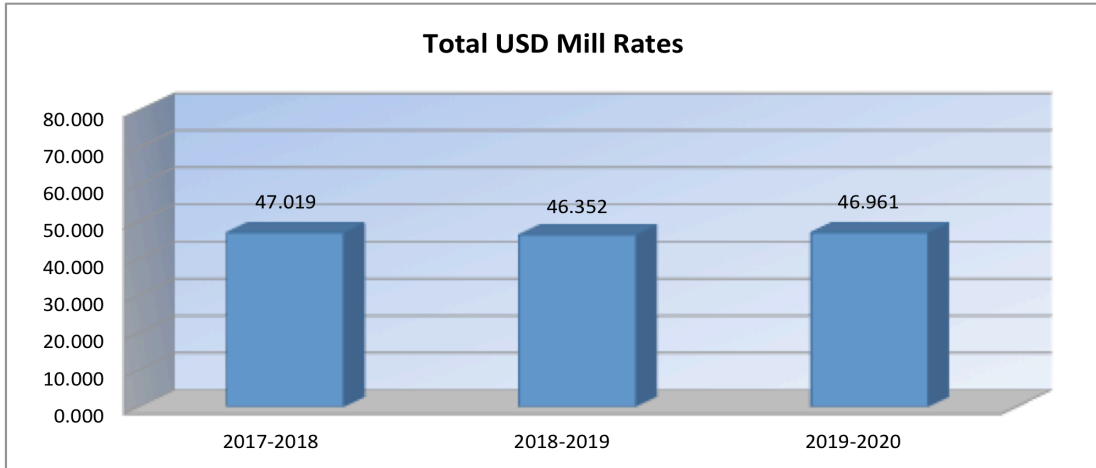
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	282.0	287.5	2%	286.5	0%	260.0	-9%	278.0	7%
Number of Students - Free Meals	108	104	-4%	111	7%	106	-5%	112	6%
Number of Students - Reduced Meals	21	24	14%	18	-25%	12	-33%	16	33%



*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.

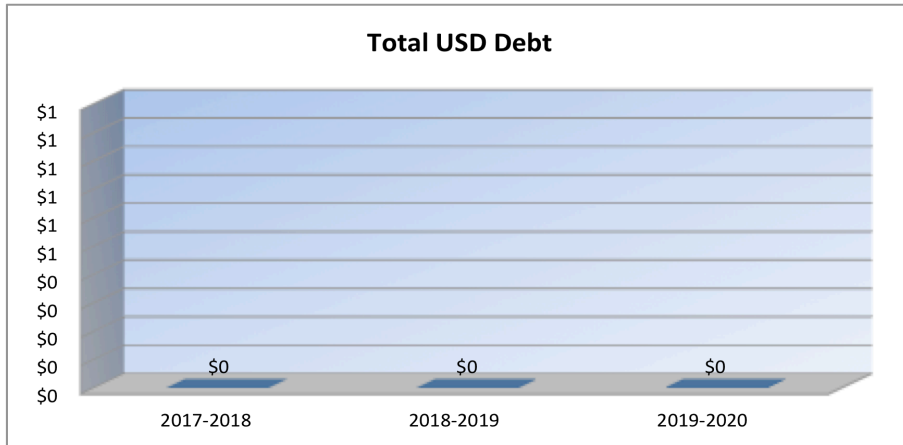
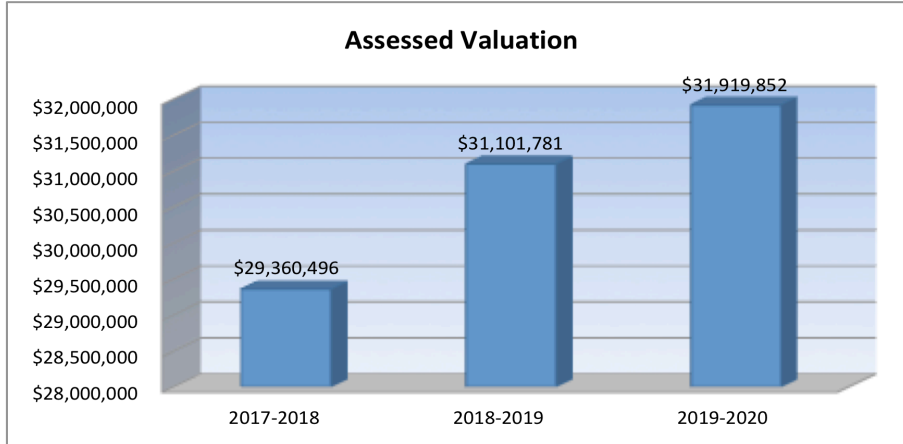
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	22.014	19.353	19.962
Adult Education	0.000	0.000	0.000
Capital Outlay	5.005	6.999	6.999
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
TOTAL USD	47.019	46.352	46.961
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



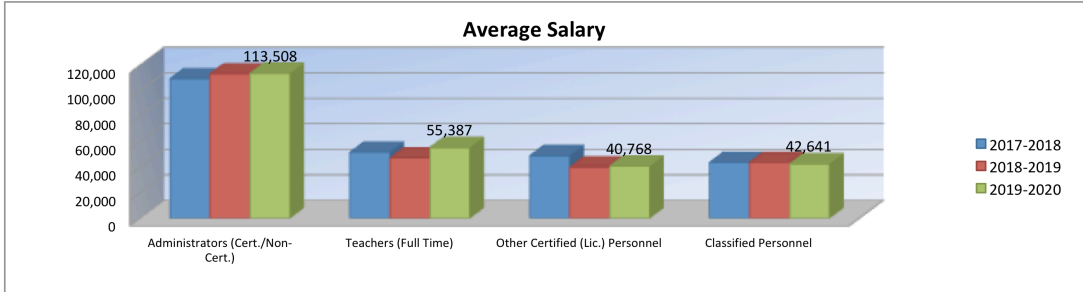
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$29,360,496	\$31,101,781	\$31,919,852
Bonded Indebtedness	0	0	0



USD# 395
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	218,627	109,314	2.0	226,344	113,172	2.0	227,015	113,508
Teachers (Full Time)	25.0	1,290,508	51,620	25.0	1,182,399	47,296	25.0	1,384,680	55,387
Other Certified (Licensed) Personnel	1.0	48,935	48,935	1.0	40,024	40,024	1.0	40,768	40,768
Classified Personnel	12.0	525,164	43,764	12.0	525,429	43,786	13.0	554,335	42,641
Substitutes/Temporary Help	XXXXXX	29,477	XXXXXXXXXX	XXXXXX	41,333	XXXXXXXXXX	XXXXXX	41,000	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