

Budget at a Glance 2019-20



USD 511 - Attica



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	1,543,593	62%	1,578,412	58%	2%	2,038,779	59%	29%
Student Support Services	65,229	3%	112,048	4%	72%	142,858	4%	27%
Instructional Support Services	8,067	0%	39,951	1%	395%	23,508	1%	-41%
Administration & Support	329,866	13%	401,043	15%	22%	419,028	12%	4%
Operations & Maintenance	258,571	10%	309,678	11%	20%	280,966	8%	-9%
Transportation	165,403	7%	120,470	4%	-27%	219,852	6%	82%
Food Services	101,790	4%	117,729	4%	16%	130,700	4%	11%
Capital Improvements	0	0%	64,826	2%	0%	150,933	4%	133%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	20,000	1%	0%
Total Expenditures*	2,472,519	100%	2,744,157	100%	11%	3,426,624	100%	25%
Amount per Pupil	\$15,262		\$17,098		12%	\$20,519		20%
Current Expenditures**	2,357,586	100%	2,519,800	100%	7%	2,978,691	100%	18%
Amount per Pupil	\$14,553		\$15,700		8%	\$17,836		14%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,543,593	62%	1,574,420	57%	-5%	1,988,779	58%	1%
Instruction*** (Current Expenditures)	1,543,593	65%	1,574,420	62%	-3%	1,988,779	67%	5%

* 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.

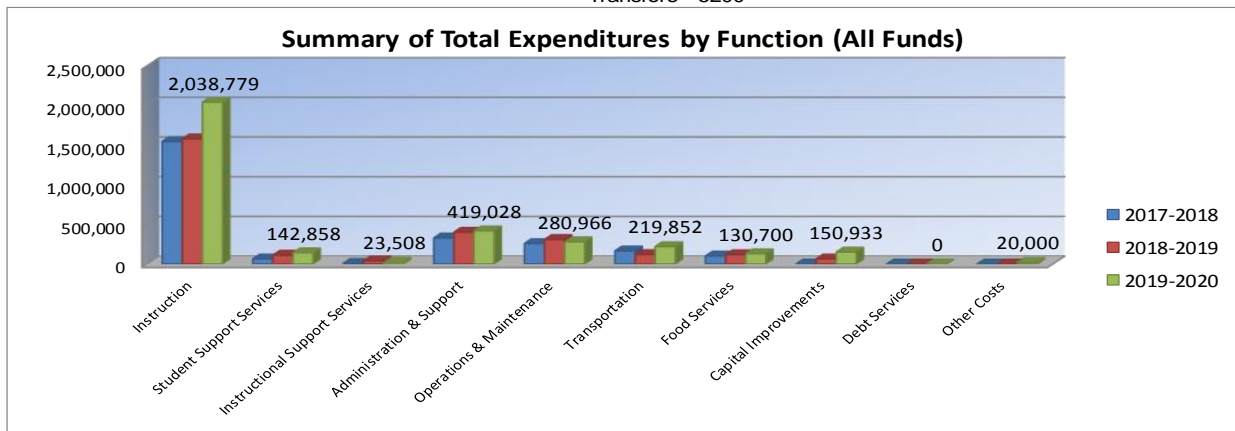
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

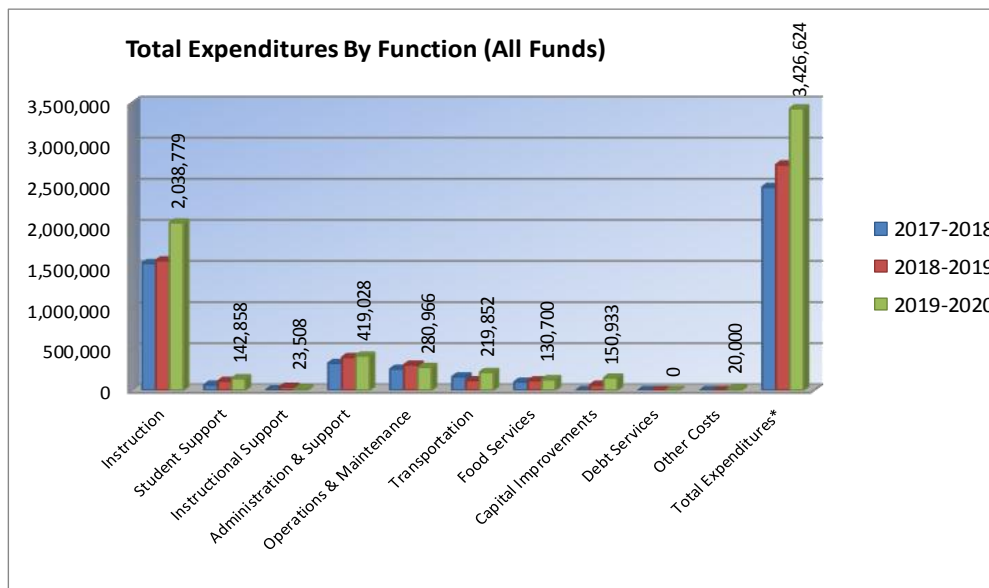
Further definition of what goes into each category:

- 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	1,543,593	1,578,412	2,038,779
Student Support	65,229	112,048	142,858
Instructional Support	8,067	39,951	23,508
Administration & Support	329,866	401,043	419,028
Operations & Maintenance	258,571	309,678	280,966
Transportation	165,403	120,470	219,852
Food Services	101,790	117,729	130,700
Capital Improvements	0	64,826	150,933
Debt Services	0	0	0
Other Costs	0	0	20,000
Total Expenditures*	2,472,519	2,744,157	3,426,624

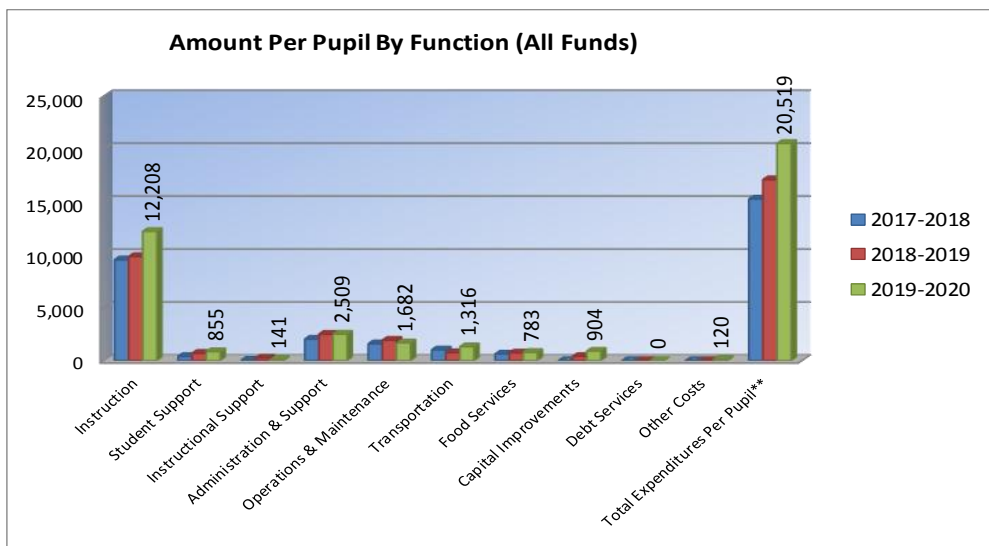


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	9,528	9,834	12,208
Student Support	403	698	855
Instructional Support	50	249	141
Administration & Support	2,036	2,499	2,509
Operations & Maintenance	1,596	1,929	1,682
Transportation	1,021	751	1,316
Food Services	628	734	783
Capital Improvements	0	404	904
Debt Services	0	0	0
Other Costs	0	0	120
Total Expenditures Per Pupil**	15,262	17,098	20,519
Enrollment (FTE)*	162.0	160.5	167.0

*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.

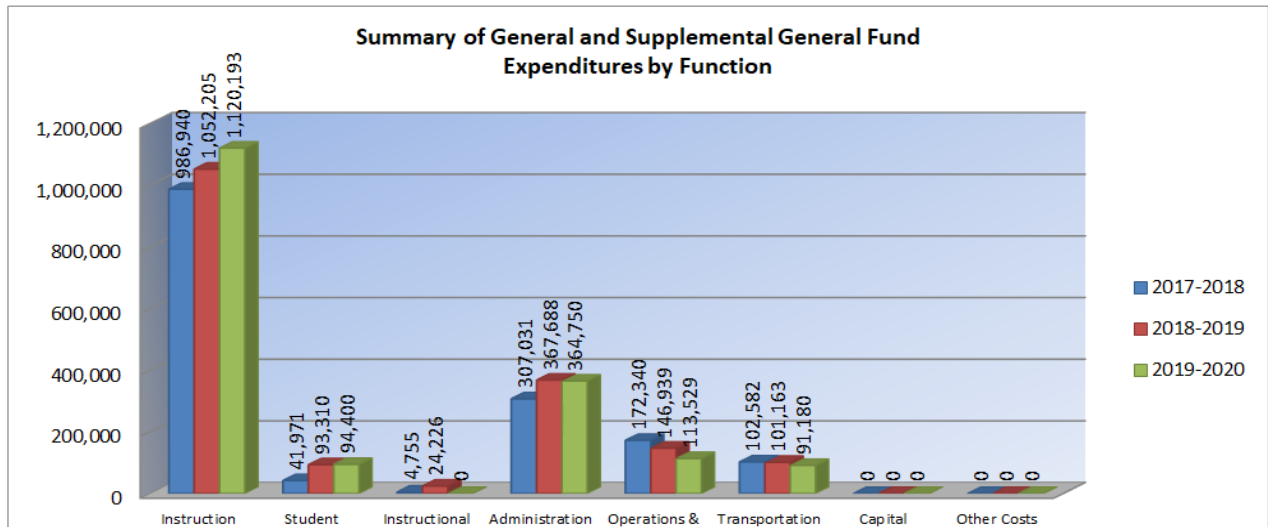


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

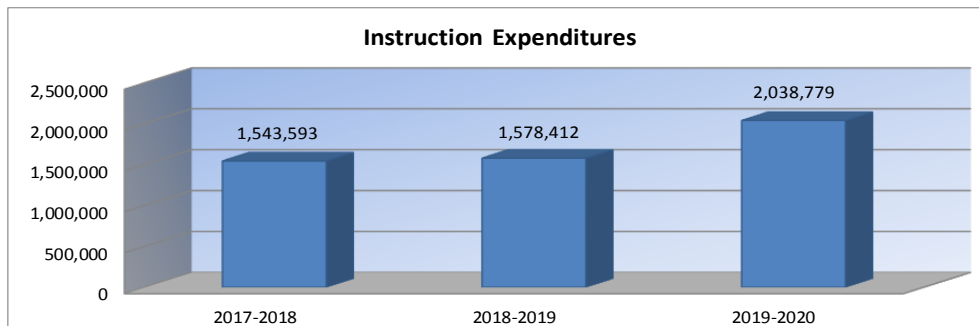
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	986,940	61%	1,052,205	59%	7%	1,120,193	63%	6%
Student Support	41,971	3%	93,310	5%	122%	94,400	5%	1%
Instructional Support	4,755	0%	24,226	1%	409%	0	0%	-100%
Administration & Support	307,031	19%	367,688	21%	20%	364,750	20%	-1%
Operations & Maintenance	172,340	11%	146,939	8%	-15%	113,529	6%	-23%
Transportation	102,582	6%	101,163	6%	-1%	91,180	5%	-10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,615,619	100%	1,785,531	100%	11%	1,784,052	100%	0%
Amount per Pupil	\$9,973		\$11,125		12%	\$10,683		-4%

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	865,367	942,343	9%	987,000	5%
Federal Funds	39,285	59,713	52%	58,345	-2%
Supplemental General	121,573	109,862	-10%	133,193	21%
Preschool-Aged At-Risk	20,030	0	-100%	22,000	0%
At Risk (K-12)	35,550	68,800	94%	182,100	165%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	3,992	0%	50,000	1153%
Driver Education	121	5,851	4736%	6,500	11%
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	305,617	268,594	-12%	320,000	19%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	0	0	0%	30,000	0%
Gifts/Grants	21,234	11,189	-47%	105,819	846%
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	95,807	62,811	-34%	143,822	129%
Contingency Reserve	0	0	0%		
Text Book & Student Material	4,209	14,995	256%		
Activity Fund	34,800	30,262	-13%		
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	1,543,593	1,578,412	2%	2,038,779	29%
Enrollment (FTE)*	162.0	160.5	-1%	167.0	4%
Amount per Pupil	9,528	9,834	3%	12,208	24%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,543,593	1,578,412	2%	2,038,779	29%



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	1,887,518	8,747	1,878,771	0	0	0	0	XXXXXXXXXX
Supplemental General	580,063	24,612	274,718			0	280,733	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	22,000	0		0	0	22,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	262,100	0		0	0	262,100	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	447,933	292,496	35,008	0	5,000	0	115,429	0
Driver Training	6,500	0	2,600	0	0	3,900	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	130,000	16,426	768	55,286	0	23,175	34,345	0
Professional Development	20,000	10,566	2,360	0	0	7,074	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	337,860	0	0	0	0	335,280	2,580	0
Career and Postsecondary Education	30,000	0	0	0	0	30,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	105,819	75,819	0				30,000	0
Textbook & Student Materials Revolving		9,630						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	222,015	0	222,015			0		XXXXXXXXXX
Contingency Reserve		119,611						XXXXXXXXXX
Activity Funds		12,854						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	0
Coop Special Education	0	0	0	0			0	0
Federal Funds	58,345	-39,064	XXXXXXXXXX	97,409	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	4,110,153	531,697	2,416,240	152,695	5,000	683,529	463,087	0
Less Transfers	683,529							
TOTAL Budget Expenditures	\$3,426,624							

Sources of Revenue - - State, Federal, Local

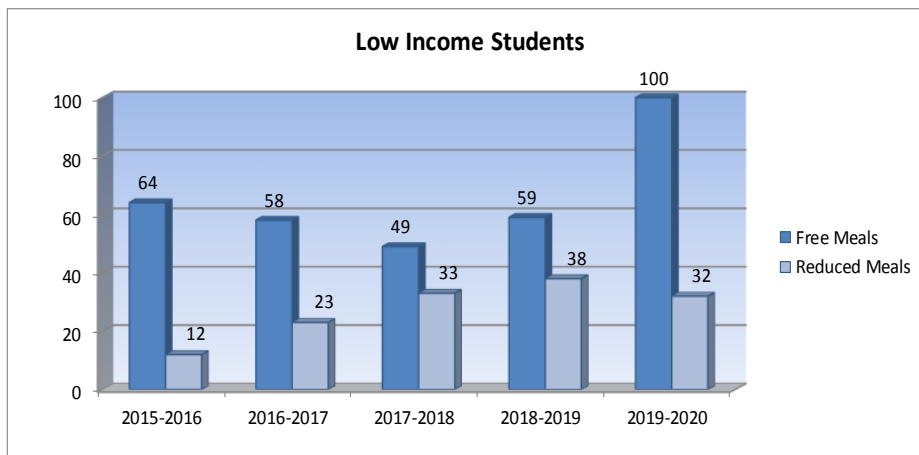
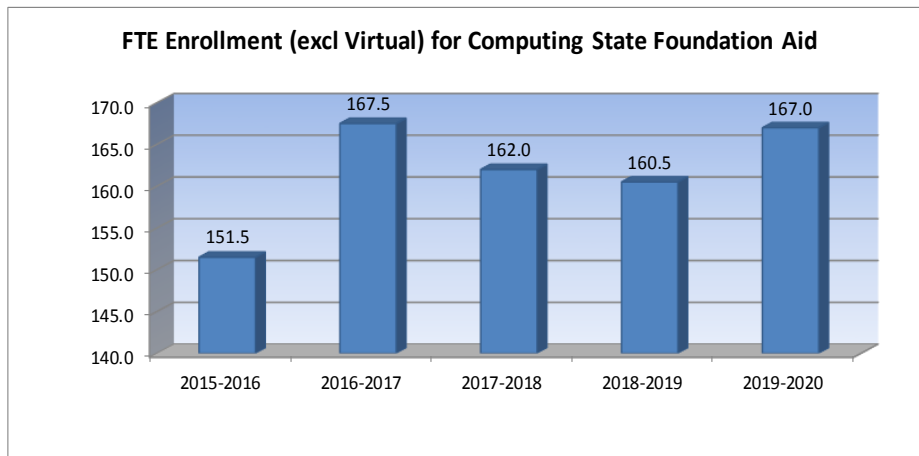
	2017-2018	2018-2019	2019-2020
State Revenues	1,946,988	1,991,488	2,416,240
Federal Revenues	64,772	75,949	152,695
Local Revenues*	500,532	540,105	468,087
Total Revenues	2,512,292	2,607,542	3,037,022
Revenues Per Pupil	15,508	16,246	18,186

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

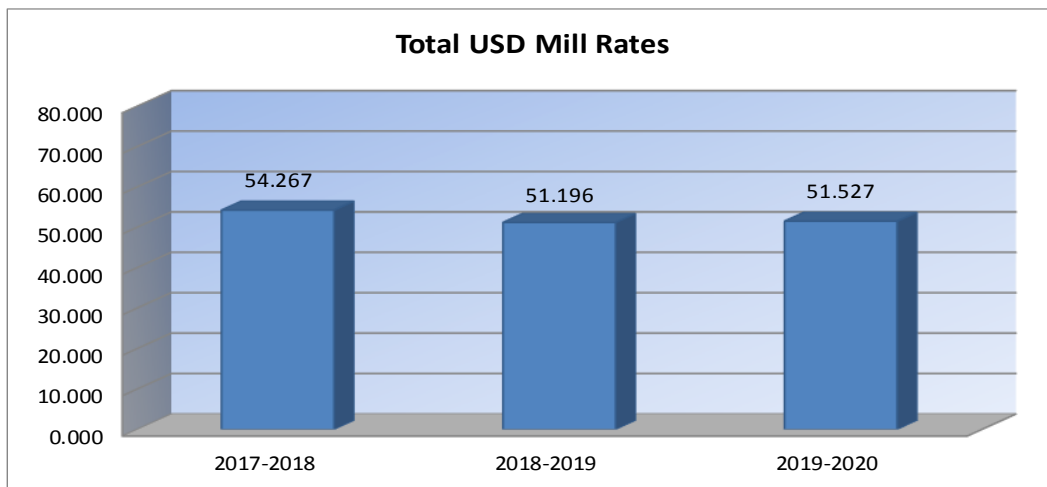
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	151.5	167.5	11%	162.0	-3%	160.5	-1%	167.0	4%
Number of Students - Free Meals	64	58	-9%	49	-16%	59	20%	100	69%
Number of Students - Reduced Meals	12	23	92%	33	43%	38	15%	32	-16%



*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.

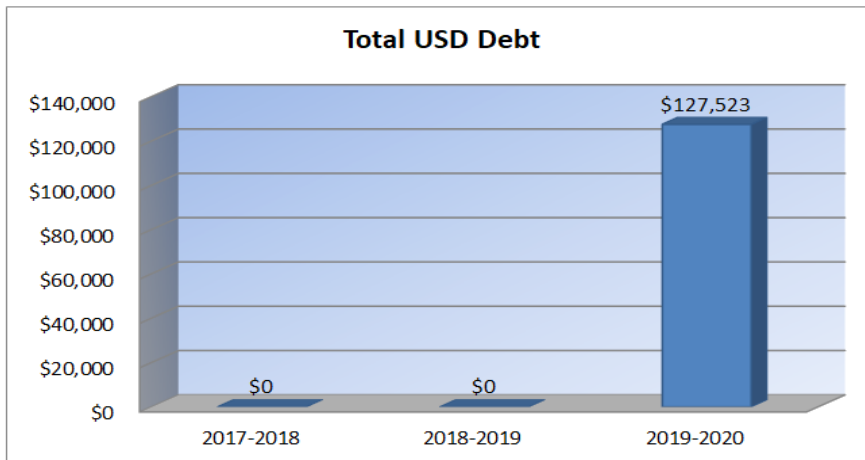
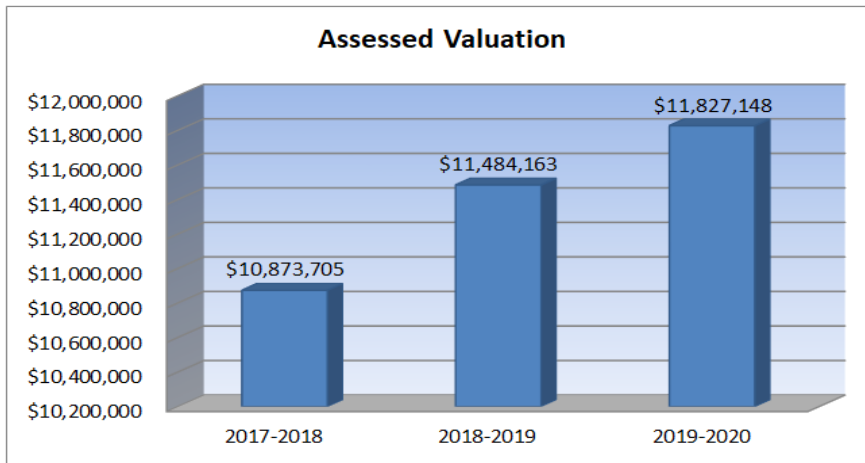
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	28.267	23.196	23.527
Adult Education	0.000	0.000	0.000
Capital Outlay	6.000	8.000	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	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	54.267	51.196	51.527
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



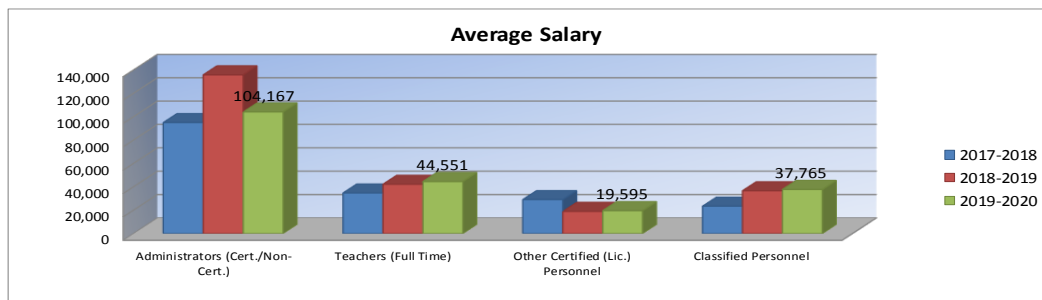
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$10,873,705	\$11,484,163	\$11,827,148
Bonded Indebtedness	0	0	127,523



USD# 511
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)	1.0	95,000	95,000	1.0	135,884	135,884	1.5	156,250	104,167
Teachers (Full Time)	18.0	625,817	34,768	19.0	801,805	42,200	20.5	913,303	44,551
Other Certified (Licensed) Personnel	1.5	43,609	29,073	1.5	28,536	19,024	1.5	29,392	19,595
Classified Personnel	10.5	245,849	23,414	10.5	384,980	36,665	10.5	396,529	37,765
Substitutes/Temporary Help	XXXXXX	5,845	XXXXXXXXXX	XXXXXX	22,194	XXXXXXXXXX	XXXXXX	0	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