

Budget at a Glance 2018-19



USD 103 - Cheylin



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	1,264,397	53%	1,345,780	58%	6%	1,794,289	54%	33%
Student Support Services	18,386	1%	20,729	1%	13%	25,984	1%	25%
Instructional Support Services	23,987	1%	33,022	1%	38%	30,246	1%	-8%
Administration & Support	403,788	17%	384,270	17%	-5%	454,368	14%	18%
Operations & Maintenance	243,199	10%	237,413	10%	-2%	319,322	10%	35%
Transportation	164,510	7%	80,644	3%	-51%	233,638	7%	190%
Food Services	114,446	5%	112,849	5%	-1%	143,295	4%	27%
Capital Improvements	142,643	6%	106,709	5%	-25%	324,024	10%	204%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	7,588	0%	0%
Total Expenditures*	2,375,356	100%	2,321,416	100%	-2%	3,332,754	100%	44%
Amount per Pupil	\$19,391		\$18,065		-7%	\$26,037		44%
Current Expenditures**	2,103,558	100%	2,176,913	100%	3%	2,723,464	100%	25%
Amount per Pupil	\$17,172		\$16,941		-1%	\$21,277		26%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,253,280	53%	1,337,528	58%	5%	1,729,023	52%	-6%
Instruction*** (Current Expenditures)	1,253,280	60%	1,337,528	61%	1%	1,729,023	63%	2%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(497-010), 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

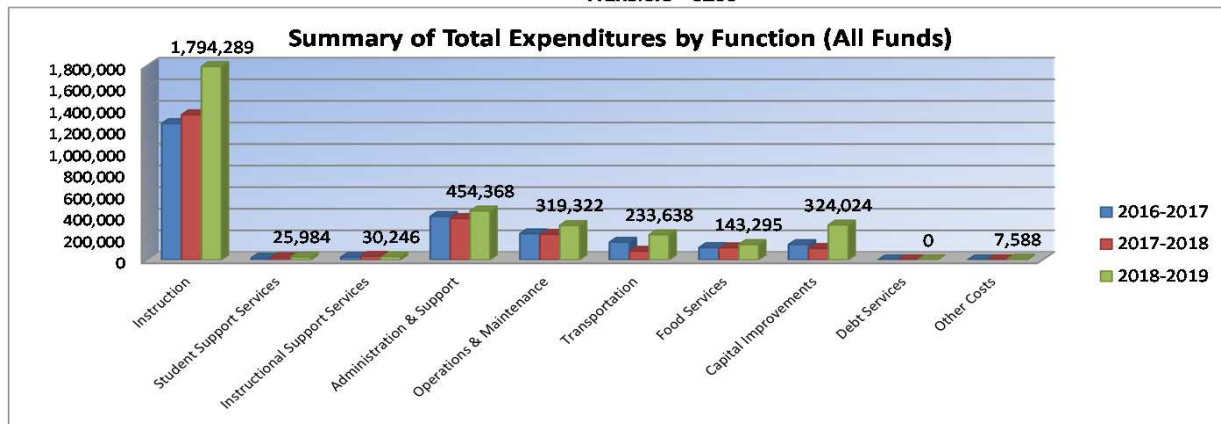
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

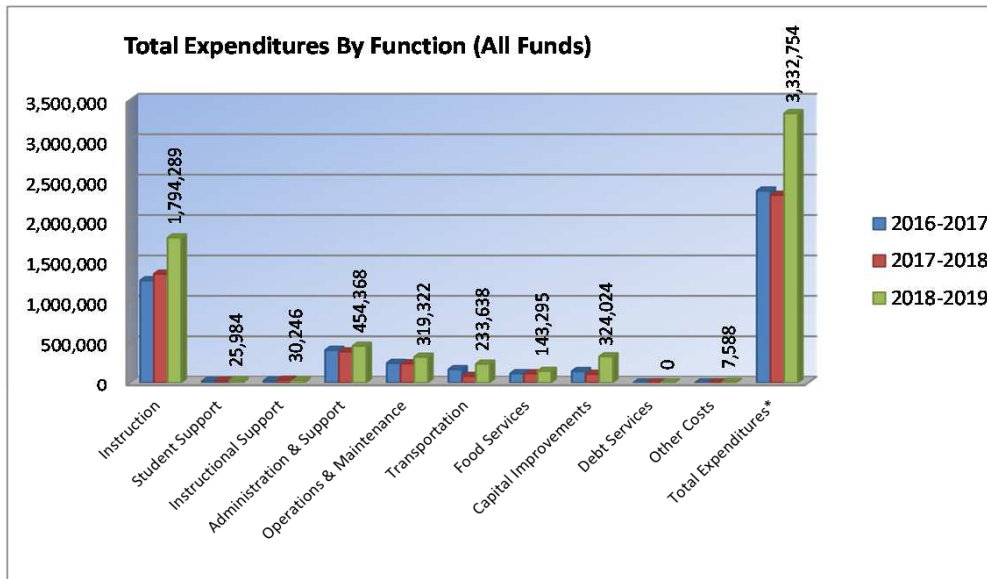
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	1,264,397	1,345,780	1,794,289
Student Support	18,386	20,729	25,984
Instructional Support	23,987	33,022	30,246
Administration & Support	403,788	384,270	454,368
Operations & Maintenance	243,199	237,413	319,322
Transportation	164,510	80,644	233,638
Food Services	114,446	112,849	143,295
Capital Improvements	142,643	106,709	324,024
Debt Services	0	0	0
Other Costs	0	0	7,588
Total Expenditures*	2,375,356	2,321,416	3,332,754

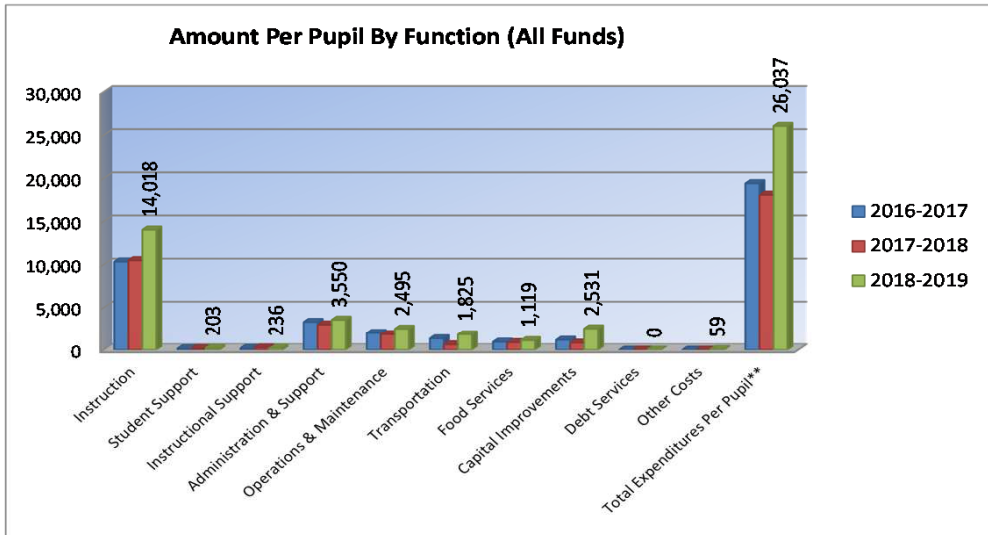


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	10,322	10,473	14,018
Student Support	150	161	203
Instructional Support	196	257	236
Administration & Support	3,296	2,990	3,550
Operations & Maintenance	1,985	1,848	2,495
Transportation	1,343	628	1,825
Food Services	934	878	1,119
Capital Improvements	1,164	830	2,531
Debt Services	0	0	0
Other Costs	0	0	59
Total Expenditures Per Pupil**	19,391	18,065	26,037
Enrollment (FTE)*	122.5	128.5	128.0

**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.*

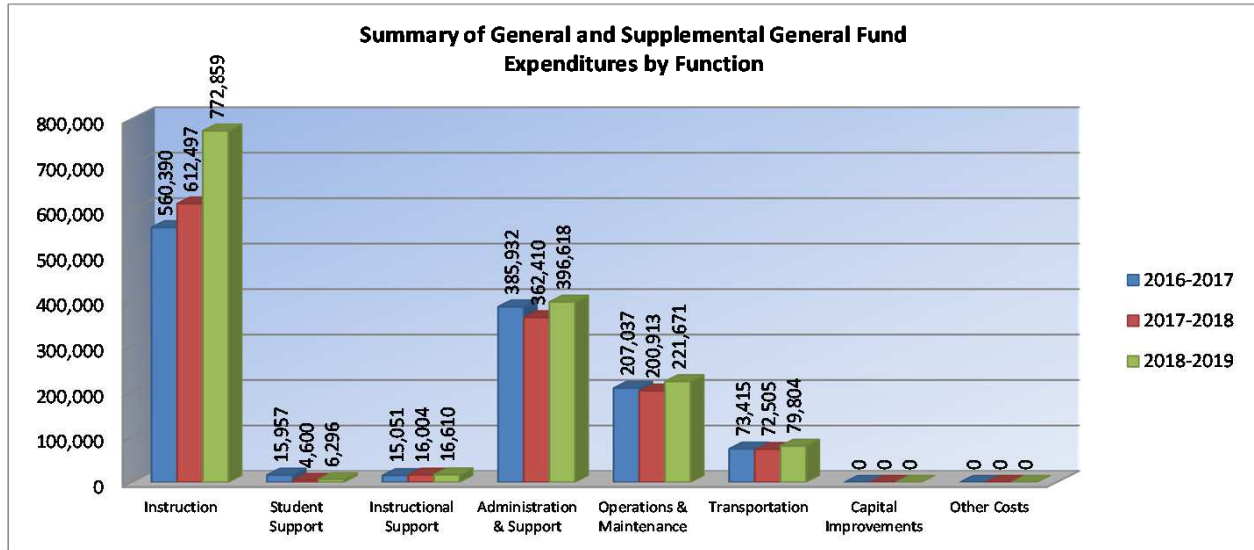


***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

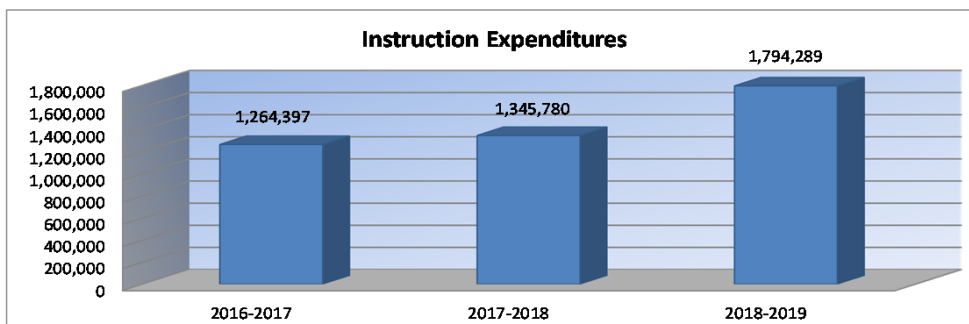
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	560,390	45%	612,497	48%	9%	772,859	52%	26%
Student Support	15,957	1%	4,600	0%	-71%	6,296	0%	37%
Instructional Support	15,051	1%	16,004	1%	6%	16,610	1%	4%
Administration & Support	385,932	31%	362,410	29%	-6%	396,618	27%	9%
Operations & Maintenance	207,037	16%	200,913	16%	-3%	221,671	15%	10%
Transportation	73,415	6%	72,505	6%	-1%	79,804	5%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,257,782	100%	1,268,929	100%	1%	1,493,858	100%	18%
Amount per Pupil	\$10,268		\$9,875		-4%	\$11,671		18%

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	449,394	486,003	8%	596,465	23%
Federal Funds	85,628	91,792	7%	100,946	10%
Supplemental General	110,996	126,494	14%	176,394	39%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	122,418	143,861	18%	173,223	20%
Bilingual Education	52,043	30,450	-41%	70,634	132%
Virtual Education	0	0	0%	0	0%
Capital Outlay	11,117	8,252	-26%	65,266	691%
Driver Education	2,851	4,088	43%	5,355	31%
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	196,646	199,276	1%	246,283	24%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	143,567	149,448	4%	198,724	33%
Gifts/Grants	29,981	23,323	-22%	50,027	114%
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	49,575	73,354	48%	110,972	51%
Contingency Reserve	0	0	0%		
Text Book & Student Material	6,004	1,176	-80%		
Activity Fund	4,177	8,263	98%		
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	1,264,397	1,345,780	6%	1,794,289	33%
Enrollment (FTE)*	122.5	128.5	5%	128.0	0%
Amount per Pupil	10,322	10,473	1%	14,018	34%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,264,397	1,345,780	6%	1,794,289	33%



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	1,589,364	0	1,589,364	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	509,803	220,757	0	0	0	0	289,046	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	199,645	10,163	0	0	0	189,482	0	0
Bilingual Education	70,634	41,207	0	0	0	29,427	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	609,290	356,420	0	0	0	0	252,870	0
Driver Training	5,355	1,645	2,210	0	0	1,500	0	0
Declining Enrollment	XXXXXXXXXX	0	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	138,185	32,457	580	41,383	0	42,000	21,765	0
Professional Development	2,875	0	375	0	0	2,500	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	246,283	56,883	0	0	0	189,400	0	0
Career and Postsecondary Education	198,724	47,724	0	0	0	151,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	105,284	25,284	0	0	0	0	80,000	0
Textbook & Student Materials Revolving	0	10,450	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	159,701	0	159,701	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	100,000	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	10,133	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	102,920	0	XXXXXXXXXX	102,920	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,938,063	913,123	1,752,230	144,303	0	605,309	643,681	0
Less Transfers	605,309							
TOTAL Budget Expenditures	\$3,332,754							

Sources of Revenue - - State, Federal, Local

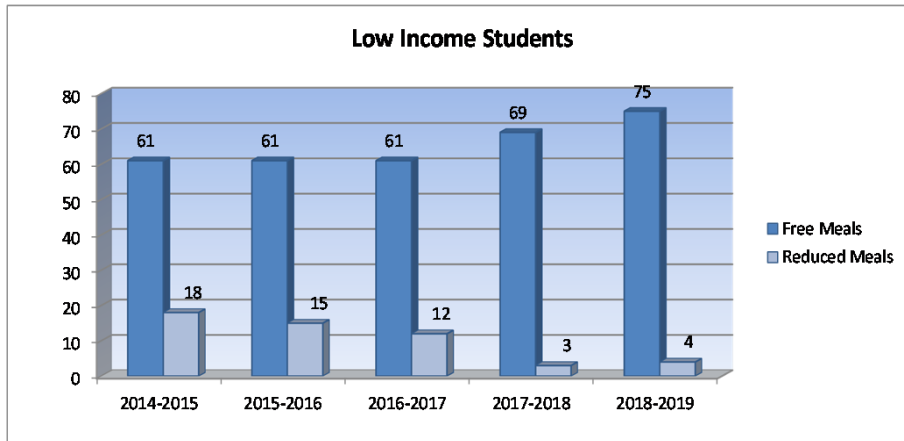
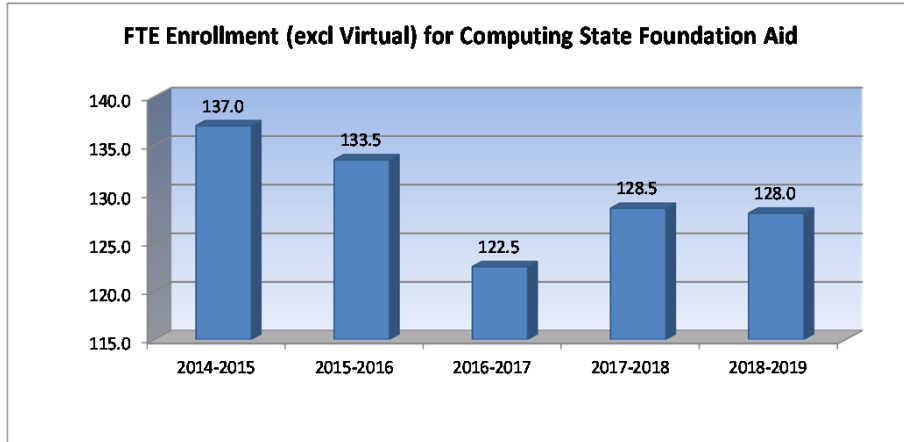
	2016-2017	2017-2018	2018-2019
State Revenues	1,441,762	1,601,549	1,752,230
Federal Revenues	125,055	137,583	144,303
Local Revenues*	788,458	701,684	643,681
Total Revenues	2,355,275	2,440,816	2,540,214
Revenues Per Pupil	19,227	18,995	19,845

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

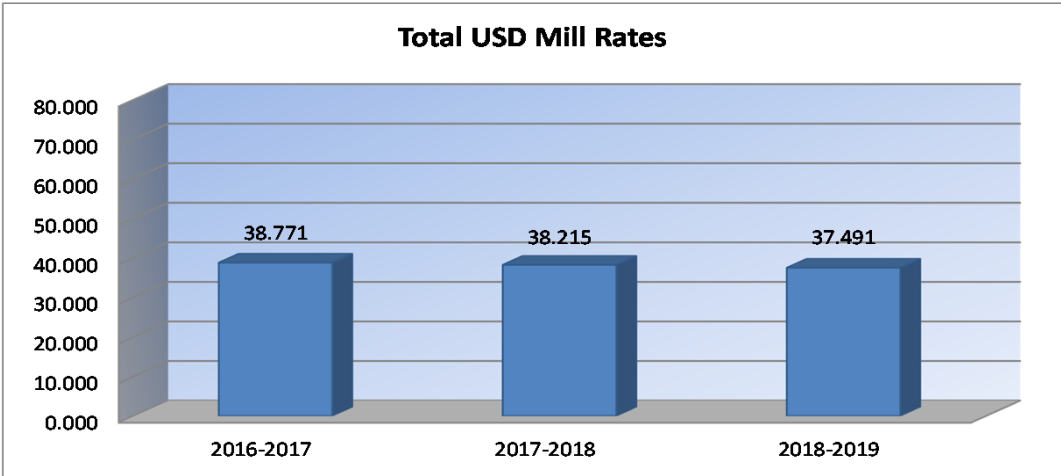
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	137.0	133.5	-3%	122.5	-8%	128.5	5%	128.0	0%
Number of Students - Free Meals	61	61	0%	61	0%	69	13%	75	9%
Number of Students - Reduced Meals	18	15	-17%	12	-20%	3	-75%	4	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.

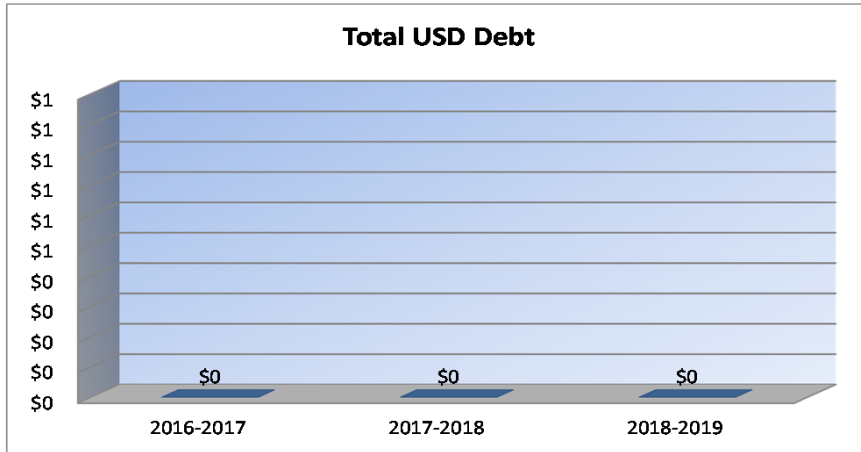
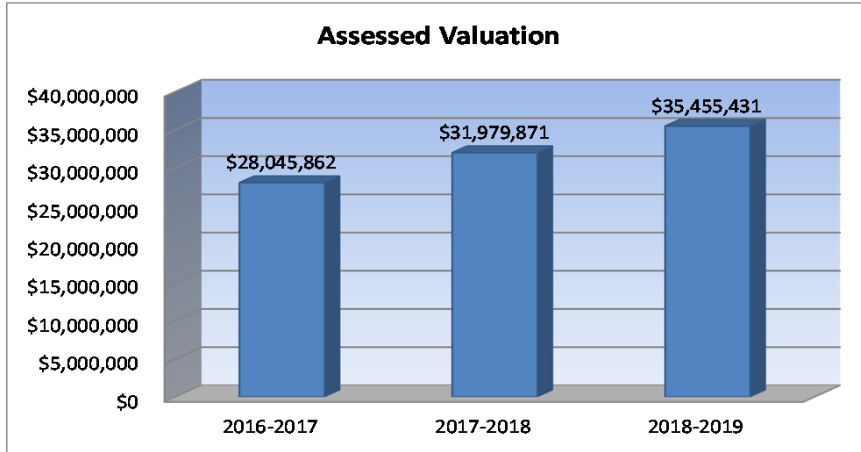
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	10.771	10.215	9.491
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	38.771	38.215	37.491
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	1.101	1.101	1.100
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.101	1.101	1.100



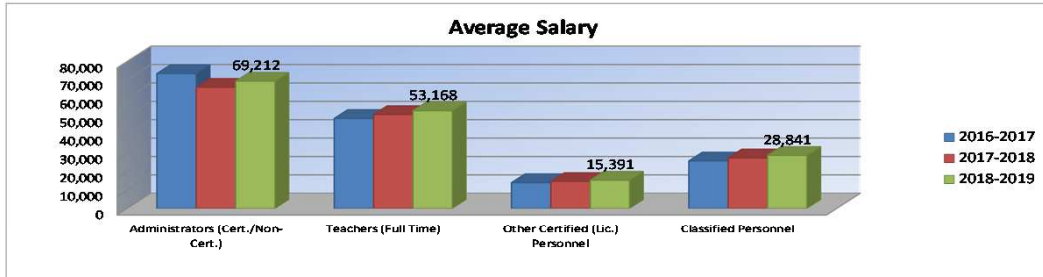
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$28,045,862	\$31,979,871	\$35,455,431
Bonded Indebtedness	0	0	0



USD# 103
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)	2.0	146,727	73,364	2.0	131,832	65,916	2.0	138,424	69,212
Teachers (Full Time)	15.6	763,684	48,954	15.6	796,512	51,058	15.7	834,745	53,168
Other Certified (Licensed) Personnel	0.3	14,039	14,039	0.3	14,701	14,701	0.3	15,391	15,391
Classified Personnel	11.0	284,379	25,853	11.0	302,140	27,467	11.0	317,247	28,841
Substitutes/Temporary Help	XXXXX	15,000	XXXXXXXXX	XXXXX	17,893	XXXXXXXXX	XXXXX		XXXXXXXXX



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