

Budget at a Glance 2018-19



USD 336 - Holton



School Finance
Kansas State Department of Education
Landon State Office Building
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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	13,324,432	70%	13,507,664	69%	1%	12,073,460	49%	-11%
Student Support Services	360,770	2%	362,335	2%	0%	3,771,282	15%	941%
Instructional Support Services	340,228	2%	338,683	2%	0%	434,006	2%	28%
Administration & Support	1,280,103	7%	1,345,868	7%	5%	1,401,230	6%	4%
Operations & Maintenance	1,095,920	6%	1,317,343	7%	20%	2,662,417	11%	102%
Transportation	483,877	3%	638,971	3%	32%	1,289,143	5%	102%
Food Services	499,888	3%	570,660	3%	14%	657,569	3%	15%
Capital Improvements	135,188	1%	269,965	1%	100%	990,562	4%	267%
Debt Services	1,473,926	8%	1,136,531	6%	-23%	1,549,900	6%	36%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	18,994,332	100%	19,488,020	100%	3%	24,829,569	100%	27%
Amount per Pupil	\$17,807		\$17,275		-3%	\$21,704		26%
Current Expenditures**	17,298,234	100%	17,690,511	100%	2%	19,938,056	100%	13%
Amount per Pupil	\$16,217		\$15,682		-3%	\$17,428		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	13,247,059	70%	13,239,688	68%	-2%	11,672,409	47%	-21%
Instruction*** (Current Expenditures)	13,247,059	77%	13,239,688	75%	-2%	11,672,409	59%	-16%

* 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

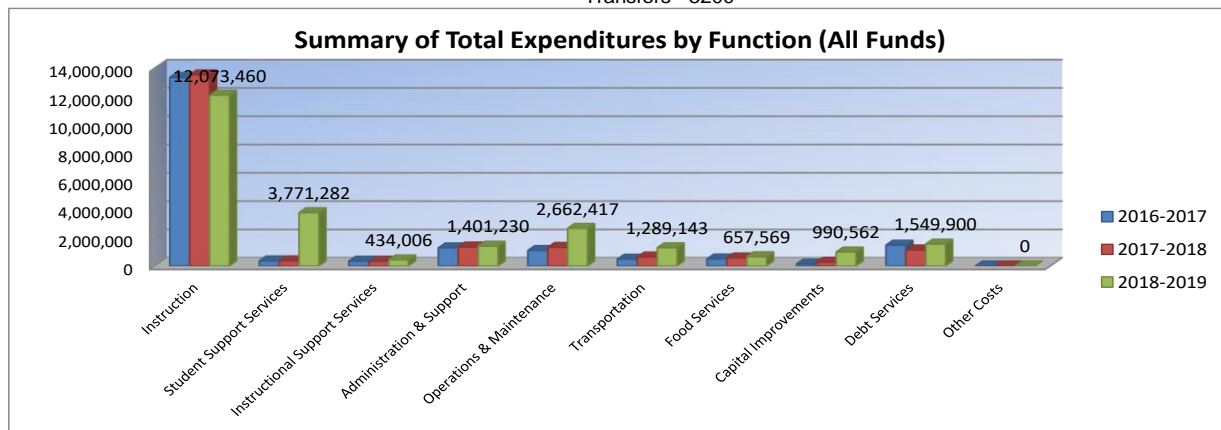
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

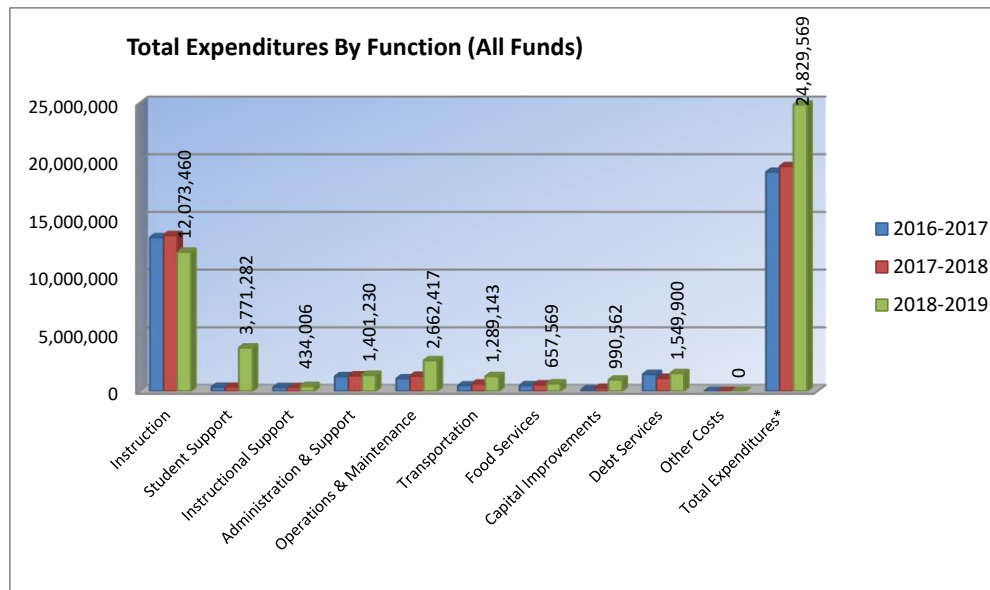
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	13,324,432	13,507,664	12,073,460
Student Support	360,770	362,335	3,771,282
Instructional Support	340,228	338,683	434,006
Administration & Support	1,280,103	1,345,868	1,401,230
Operations & Maintenance	1,095,920	1,317,343	2,662,417
Transportation	483,877	638,971	1,289,143
Food Services	499,888	570,660	657,569
Capital Improvements	135,188	269,965	990,562
Debt Services	1,473,926	1,136,531	1,549,900
Other Costs	0	0	0
Total Expenditures*	18,994,332	19,488,020	24,829,569

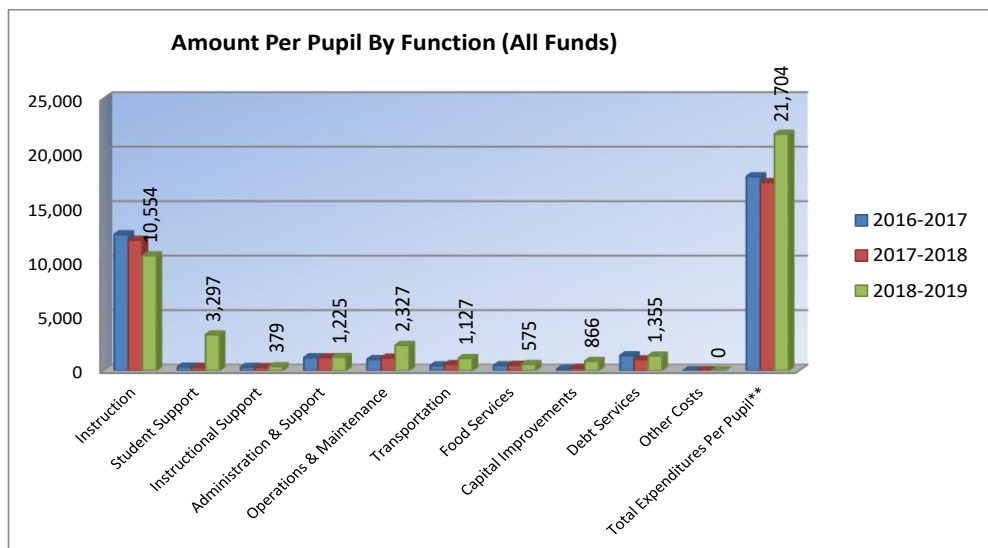


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	12,491	11,974	10,554
Student Support	338	321	3,297
Instructional Support	319	300	379
Administration & Support	1,200	1,193	1,225
Operations & Maintenance	1,027	1,168	2,327
Transportation	454	566	1,127
Food Services	469	506	575
Capital Improvements	127	239	866
Debt Services	1,382	1,007	1,355
Other Costs	0	0	0
Total Expenditures Per Pupil**	17,807	17,275	21,704
Enrollment (FTE)*	1,066.7	1,128.1	1,144.0

*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.

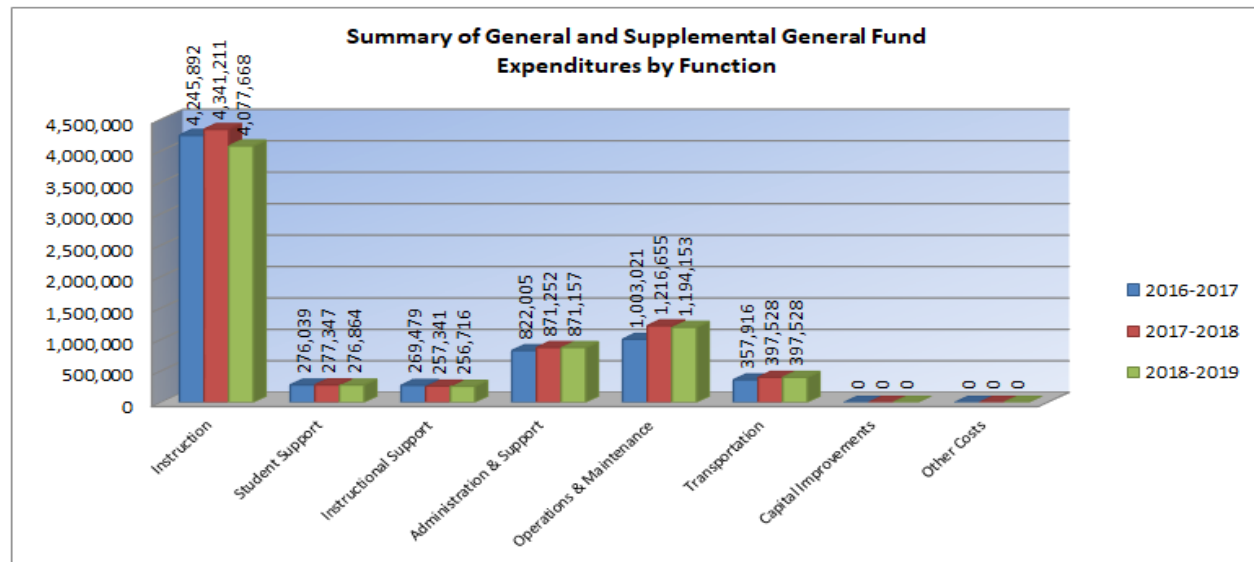


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

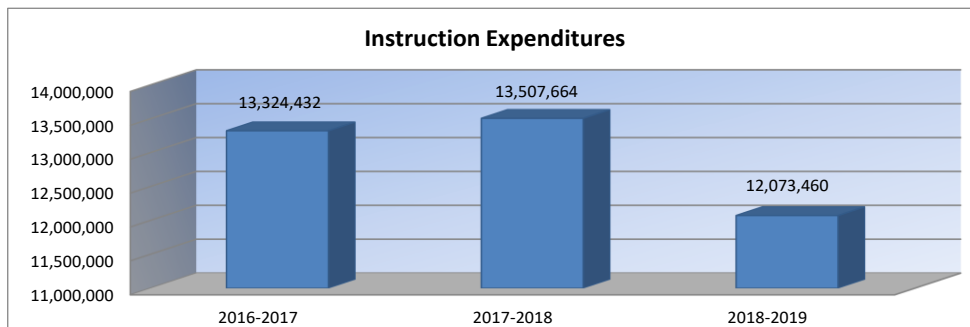
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	4,245,892	61%	4,341,211	59%	2%	4,077,668	58%	-6%
Student Support	276,039	4%	277,347	4%	0%	276,864	4%	0%
Instructional Support	269,479	4%	257,341	3%	-5%	256,716	4%	0%
Administration & Support	822,005	12%	871,252	12%	6%	871,157	12%	0%
Operations & Maintenance	1,003,021	14%	1,216,655	17%	21%	1,194,153	17%	-2%
Transportation	357,916	5%	397,528	5%	11%	397,528	6%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	6,974,352	100%	7,361,334	100%	6%	7,074,086	100%	-4%
Amount per Pupil	\$6,538		\$6,525		0%	\$6,184		-5%

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	2,912,560		3,144,487	8%		3,143,001	0%
Federal Funds	268,409		220,568	-18%		216,456	-2%
Supplemental General	1,333,332		1,196,724	-10%		934,667	-22%
At Risk (4yr Old)	0		0	0%		288,427	0%
At Risk (K-12)	882,540		888,152	1%		1,091,670	23%
Bilingual Education	36,000		33,356	-7%		35,426	6%
Virtual Education	64,251		65,286	2%		50,466	-23%
Capital Outlay	77,373		267,976	246%		401,051	50%
Driver Education	8,140		7,960	-2%		45,448	471%
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	28,438		27,855	-2%		30,000	8%
Special Education	1,319,892		1,317,049	0%		1,439,501	9%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	377,485		379,181	0%		420,332	11%
Gifts/Grants	8,501		75	-99%		8,290	10953%
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	727,587		1,102,176	51%		1,441,756	31%
Contingency Reserve	0		0	0%			
Text Book & Student Material	107,444		47,514	-56%			
Activity Fund	195,386		254,901	30%			
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	8,347,338		8,953,260	7%		9,546,491	7%
Enrollment (FTE)*	1,066.7		1,128.1	6%		1,144.0	1%
Amount per Pupil	7,825		7,937	1%		8,345	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	4,977,094		4,554,404	-8%		2,526,969	-45%
TOTAL	13,324,432		13,507,664	1%		12,073,460	-11%



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	7,939,088	0	7,908,653	0	XXXXXXXXXX	XXXXXXXXXX	30,435	XXXXXXXXXX
Supplemental General	2,493,699	79,605	1,646,839			0	767,255	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	288,427	0		0	0	248,427	40,000	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	1,096,395	161,708		0	0	934,687	0	0
Bilingual Education	35,426	0		0	0	35,426	0	0
Virtual Education	160,000	89,803			0	70,197	0	0
Capital Outlay	3,341,613	2,393,103	232,987	0	14,762	237,090	463,671	0
Driver Training	46,448	31,923	6,500	0	0	0	8,025	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	640,260	128,738	4,628	295,420	0	6,216	205,258	0
Professional Development	142,125	99,944	9,881	0	0	32,300	0	0
Parent Education Program	38,500	27,200	0	0	0	11,300	0	0
Summer School	30,000	30,000			0	0	0	0
Special Education	1,636,226	318,747	0	0	0	1,317,479	0	0
Career and Postsecondary Education	420,332	50,095	6,658	0	0	363,579	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	8,290	8,290	0				0	0
Textbook & Student Materials Revolving		324,758						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,758,240	0	1,758,240			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		840,000						XXXXXXXXXX
Activity Funds		83,073						XXXXXXXXXX
Bond and Interest #1	1,549,900	1,506,110	914,441	0	0		741,555	1,612,206
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	6,346,327	919,980	0	863,930	0		4,562,417	0
Federal Funds	216,974	3,893	XXXXXXXXXX	213,081	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	28,188,270	7,096,970	12,488,827	1,372,431	14,762	3,256,701	6,818,616	1,612,206
Less Transfers	3,256,701							
TOTAL Budget Expenditures	\$24,931,569							

Sources of Revenue - - State, Federal, Local

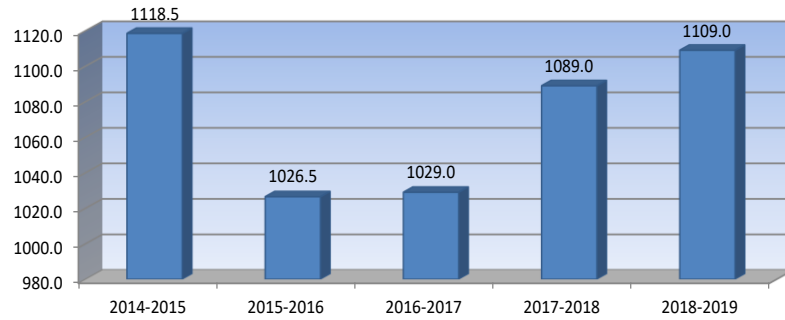
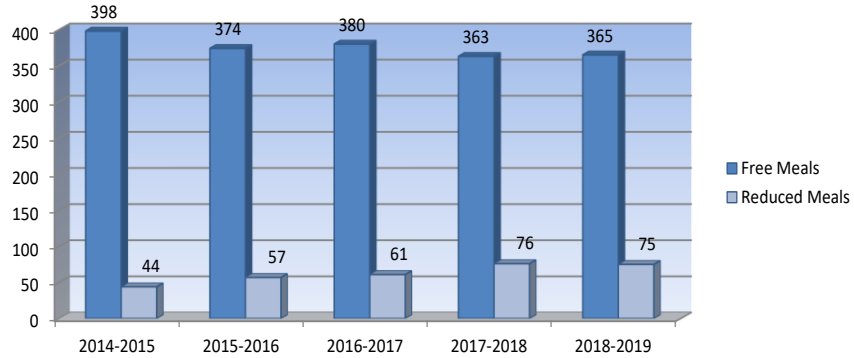
	2016-2017	2017-2018	2018-2019
State Revenues	10,811,614	11,148,274	12,488,827
Federal Revenues	1,496,194	1,490,054	1,372,431
Local Revenues*	7,298,273	7,036,081	6,833,378
Total Revenues	19,606,081	19,674,409	20,694,636
Revenues Per Pupil	18,380	17,440	18,090

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

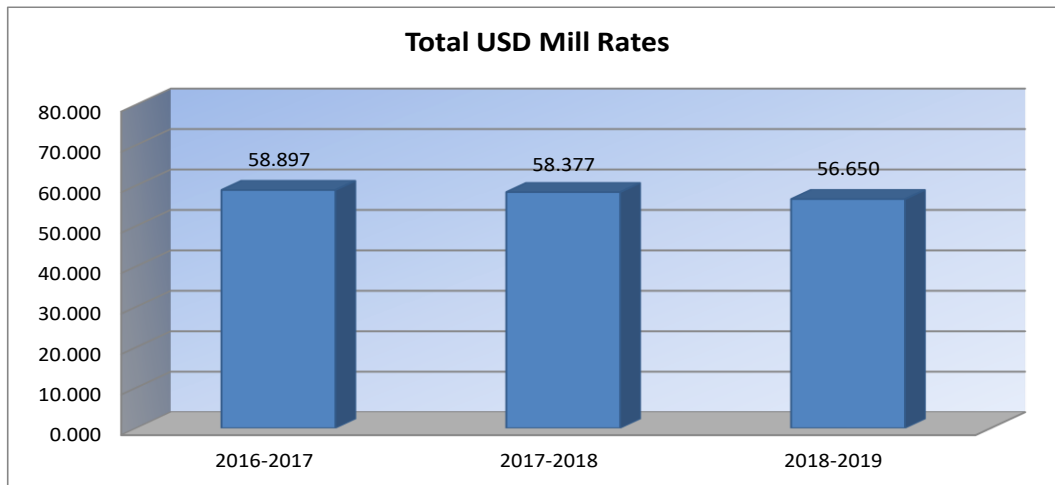
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,118.5	1,026.5	-8%	1,029.0	0%	1,089.0	6%	1,109.0	2%
Number of Students - Free Meals	398	374	-6%	380	2%	363	-4%	365	1%
Number of Students - Reduced Meals	44	57	30%	61	7%	76	25%	75	-1%

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.

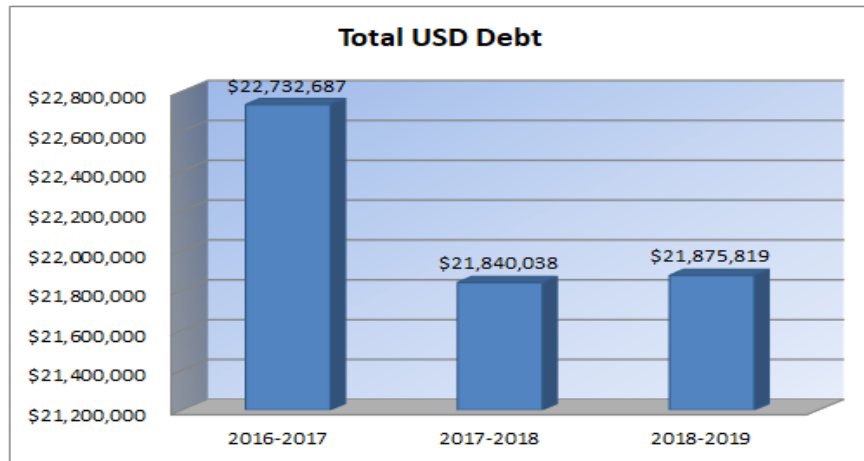
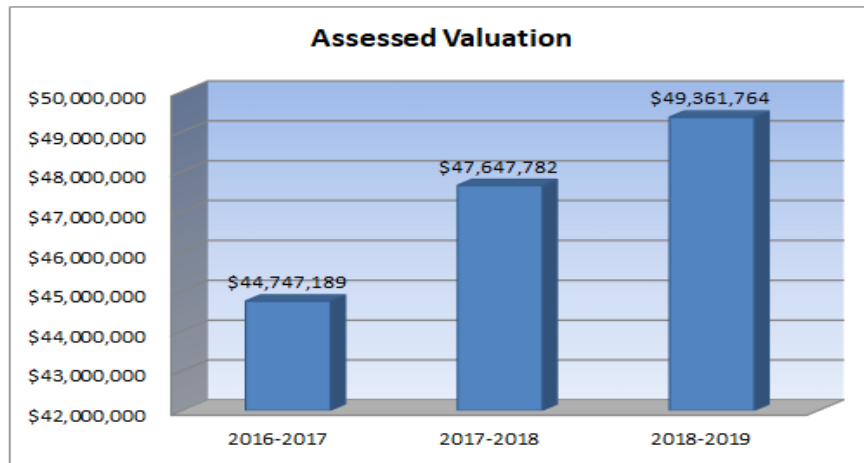
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	16.807	16.353	14.625
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	14.090	14.024	14.025
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	58.897	58.377	56.650
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



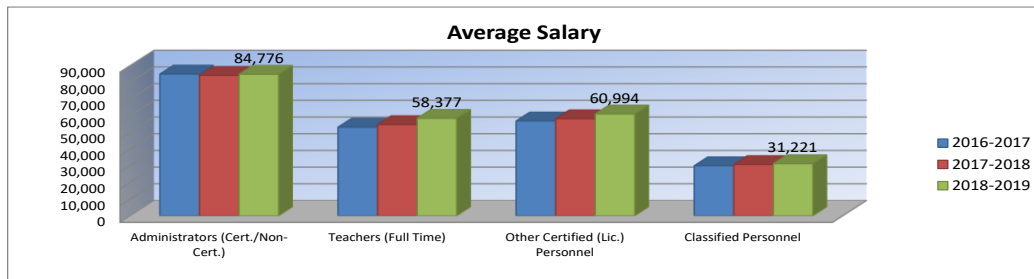
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$44,747,189	\$47,647,782	\$49,361,764
Bonded Indebtedness	22,732,687	21,840,038	21,875,819



USD# 336
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)	12.0	1,018,784	84,899	12.0	1,009,318	84,110	13.0	1,102,085	84,776
Teachers (Full Time)	119.0	6,317,418	53,088	113.0	6,170,170	54,603	115.5	6,742,503	58,377
Other Certified (Licensed) Personnel	24.5	1,391,631	56,801	20.0	1,162,357	58,118	18.0	1,097,898	60,994
Classified Personnel	94.6	2,836,200	29,981	98.8	3,034,236	30,711	100.1	3,125,263	31,221
Substitutes/Temporary Help	XXXXX	370,174	XXXXXXX	XXXXX	364,085	XXXXXXX	XXXXX	370,000	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