

Budget at a Glance 2019-20



USD 263 - Mulvane



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	11,060,080	52%	11,272,518	53%	2%	13,192,842	51%	17%
Student Support Services	1,105,166	5%	1,128,575	5%	2%	1,255,857	5%	11%
Instructional Support Services	361,402	2%	304,199	1%	-16%	386,653	2%	27%
Administration & Support	2,744,383	13%	2,410,635	11%	-12%	3,125,183	12%	30%
Operations & Maintenance	1,857,743	9%	2,082,674	10%	12%	2,902,371	11%	39%
Transportation	709,220	3%	561,487	3%	-21%	1,205,550	5%	115%
Food Services	923,682	4%	912,993	4%	-1%	1,071,495	4%	17%
Capital Improvements	82,743	0%	141,772	1%	71%	200,000	1%	41%
Debt Services	2,506,101	12%	2,534,103	12%	1%	2,280,795	9%	-10%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	21,350,520	100%	21,348,956	100%	0%	25,620,746	100%	20%
Amount per Pupil	\$12,225		\$11,851		-3%	\$14,139		19%
Current Expenditures**	17,701,659	100%	17,919,551	100%	1%	21,094,814	100%	18%
Amount per Pupil	\$10,136		\$9,947		-2%	\$11,642		17%

Percent of Expenditures

Instruction*** (Total Expenditures)	11,057,351	52%	11,254,155	53%	1%	12,854,077	50%	-3%
Instruction*** (Current Expenditures)	11,057,351	62%	11,254,155	63%	1%	12,854,077	61%	-2%

* 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

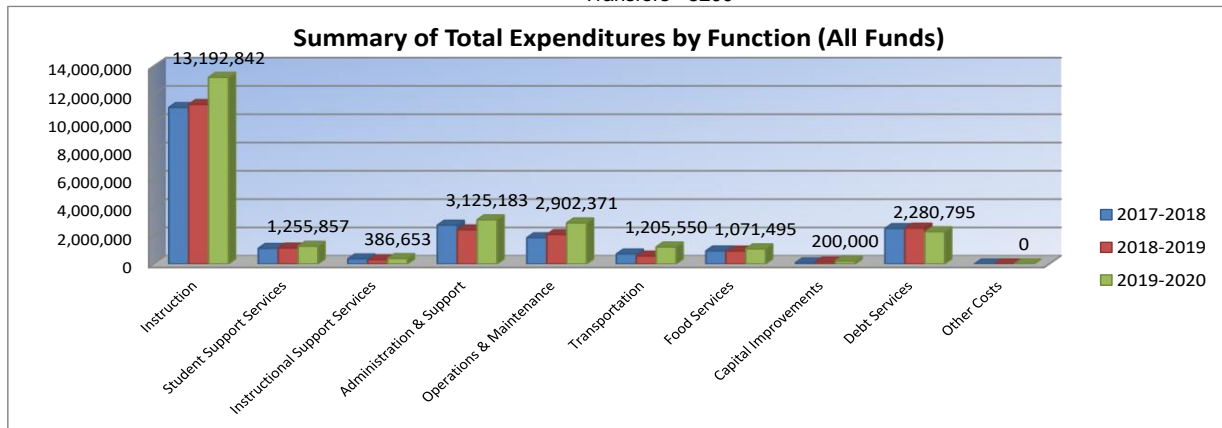
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

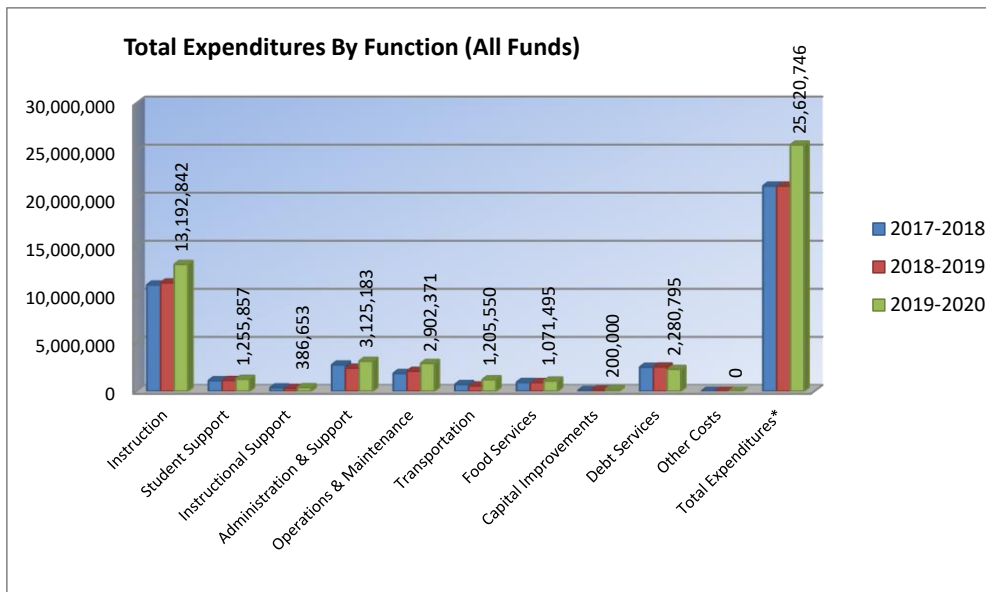
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	11,060,080	11,272,518	13,192,842
Student Support	1,105,166	1,128,575	1,255,857
Instructional Support	361,402	304,199	386,653
Administration & Support	2,744,383	2,410,635	3,125,183
Operations & Maintenance	1,857,743	2,082,674	2,902,371
Transportation	709,220	561,487	1,205,550
Food Services	923,682	912,993	1,071,495
Capital Improvements	82,743	141,772	200,000
Debt Services	2,506,101	2,534,103	2,280,795
Other Costs	0	0	0
Total Expenditures*	21,350,520	21,348,956	25,620,746

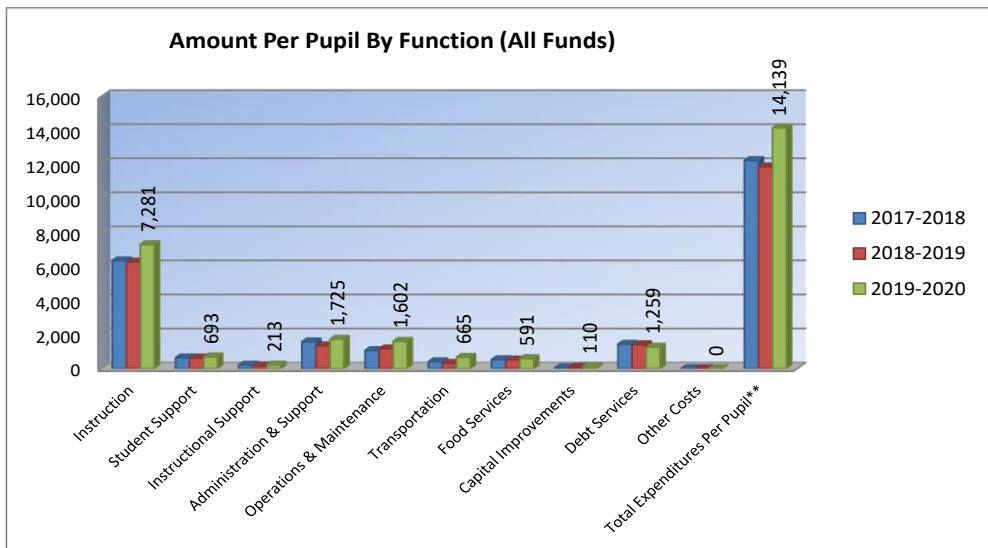


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,333	6,257	7,281
Student Support	633	626	693
Instructional Support	207	169	213
Administration & Support	1,571	1,338	1,725
Operations & Maintenance	1,064	1,156	1,602
Transportation	406	312	665
Food Services	529	507	591
Capital Improvements	47	79	110
Debt Services	1,435	1,407	1,259
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,225	11,851	14,139
Enrollment (FTE)*	1,746.5	1,801.5	1,812.0

*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.

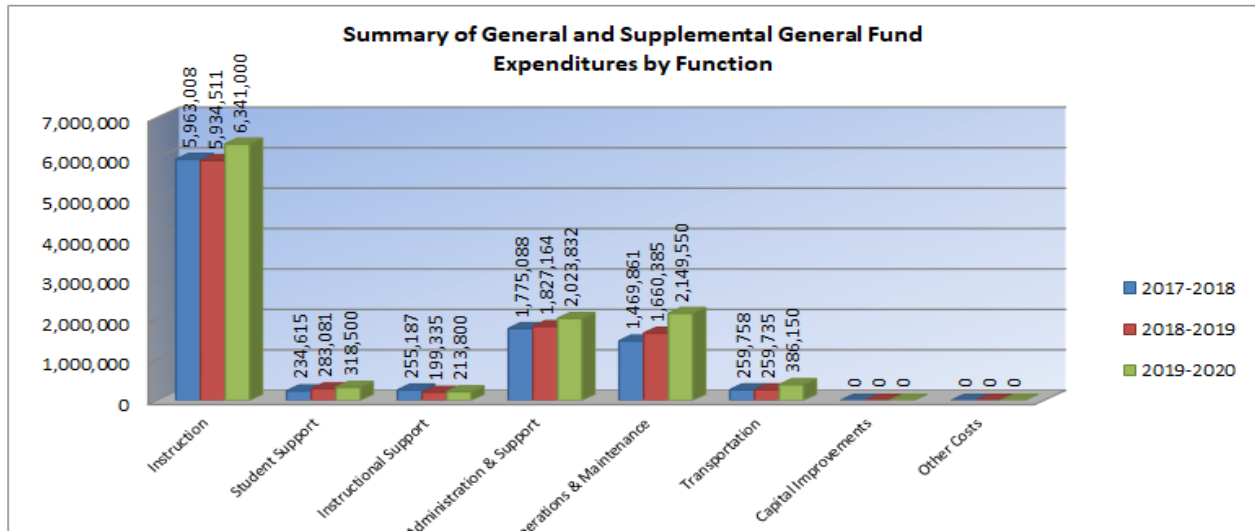


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

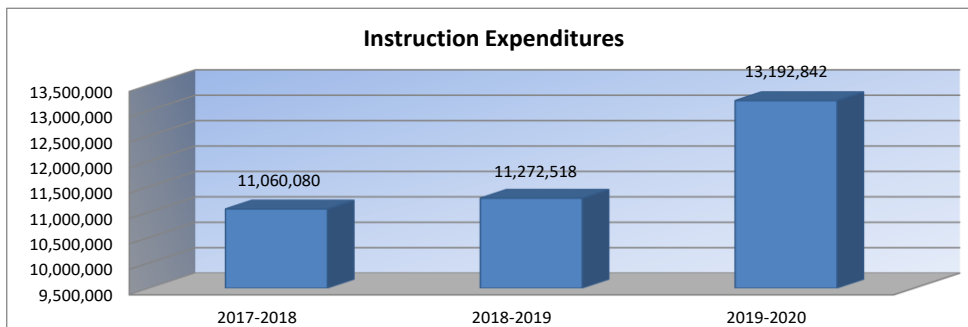
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/dec	2019-2020 Budget	% of Tot	% inc/dec
Instruction	5,963,008	60%	5,934,511	58%	0%	6,341,000	55%	7%
Student Support	234,615	2%	283,081	3%	21%	318,500	3%	13%
Instructional Support	255,187	3%	199,335	2%	-22%	213,800	2%	7%
Administration & Support	1,775,088	18%	1,827,164	18%	3%	2,023,832	18%	11%
Operations & Maintenance	1,469,861	15%	1,660,385	16%	13%	2,149,550	19%	29%
Transportation	259,758	3%	259,735	3%	0%	386,150	3%	49%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,957,517	100%	10,164,211	100%	2%	11,432,832	100%	12%
Amount per Pupil	\$5,701		\$5,642		-1%	\$6,310		12%

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	5,168,634	5,278,438	2%	5,666,000	7%
Federal Funds	243,403	236,338	-3%	291,000	23%
Supplemental General	794,374	656,073	-17%	675,000	3%
Preschool-Aged At-Risk	70,859	73,765	4%	100,000	36%
At Risk (K-12)	987,231	1,151,778	17%	1,053,000	-9%
Bilingual Education	2,673	8,330	212%	15,000	80%
Virtual Education	0	0	0%	0	0%
Capital Outlay	2,729	18,363	573%	338,765	1745%
Driver Education	0	15,232	0%	27,000	77%
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	1,985,120	2,199,817	11%	2,489,100	13%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	312,061	379,115	21%	550,000	45%
Gifts/Grants	130,054	263,050	102%	476,824	81%
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	1,040,000	934,064	-10%	1,511,153	62%
Contingency Reserve	0	0	0%		
Text Book & Student Material	237,626	19,058	-92%		
Activity Fund	85,316	39,097	-54%		
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	11,060,080	11,272,518	2%	13,192,842	17%
Enrollment (FTE)*	1,746.5	1,801.5	3%	1,812.0	1%
Amount per Pupil	6,333	6,257	-1%	7,281	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	11,060,080	11,272,518	2%	13,192,842	17%



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	12,000,267	0	12,000,267	0	0	0	0	XXXXXXXXXX
Supplemental General	4,050,407	10,728	1,908,147			0	2,131,532	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	100,000	0		0	0	100,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,190,000	0		0	0	1,175,000	15,000	0
Bilingual Education	15,000	0		0	0	15,000	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	2,390,119	1,067,132	398,027	0	0	0	924,960	0
Driver Training	62,000	61,363	13,000	0	0	0	0	12,363
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,276,795	309,154	7,270	492,928	0	5,000	462,443	0
Professional Development	45,000	30,000	5,000	0	0	10,000	0	0
Parent Education Program	40,000	0	23,123	0	0	11,562	5,315	0
Summer School	0	0		0	0	0	0	0
Special Education	3,500,000	1,199,999	0	449,238	0	2,651,280	50,000	850,517
Career and Postsecondary Education	550,000	100,000	0	0	0	450,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	476,824	35,844	76,625				300,000	0
Textbook & Student Materials Revolving	0	256,168						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,101,153	0	2,101,153			0		XXXXXXXXXX
Contingency Reserve	0	703,148						XXXXXXXXXX
Activity Funds	0	69,204						XXXXXXXXXX
Bond and Interest #1	2,135,813	1,540,645	832,967	0	0		1,307,877	1,545,676
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	305,210	15,210	XXXXXXXXXX	290,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	30,238,588	5,398,595	17,365,579	1,232,166	0	4,417,842	5,197,127	2,408,556
Less Transfers	4,417,842							
TOTAL Budget Expenditures	\$25,820,746							

Sources of Revenue - - State, Federal, Local

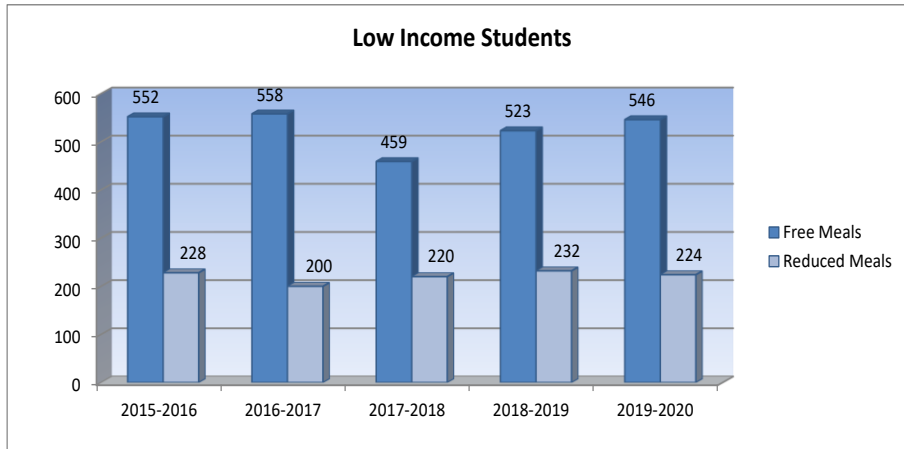
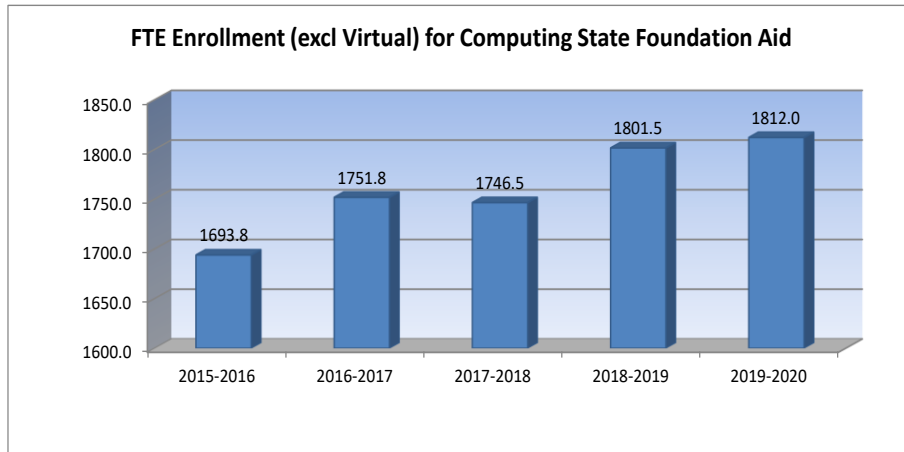
	2017-2018	2018-2019	2019-2020
State Revenues	14,264,522	14,893,253	17,365,579
Federal Revenues	1,226,190	1,172,124	1,232,166
Local Revenues*	5,615,349	5,058,284	5,197,127
Total Revenues	21,106,061	21,123,661	23,794,872
Revenues Per Pupil	12,085	11,726	13,132

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

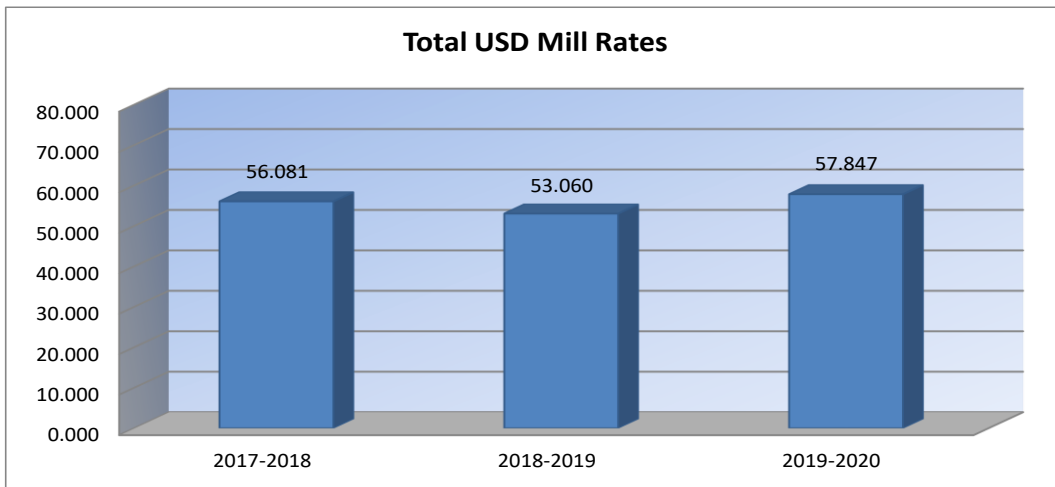
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,693.8	1,751.8	3%	1,746.5	0%	1,801.5	3%	1,812.0	1%
Number of Students - Free Meals	552	558	1%	459	-18%	523	14%	546	4%
Number of Students - Reduced Meals	228	200	-12%	220	10%	232	5%	224	-3%



*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.

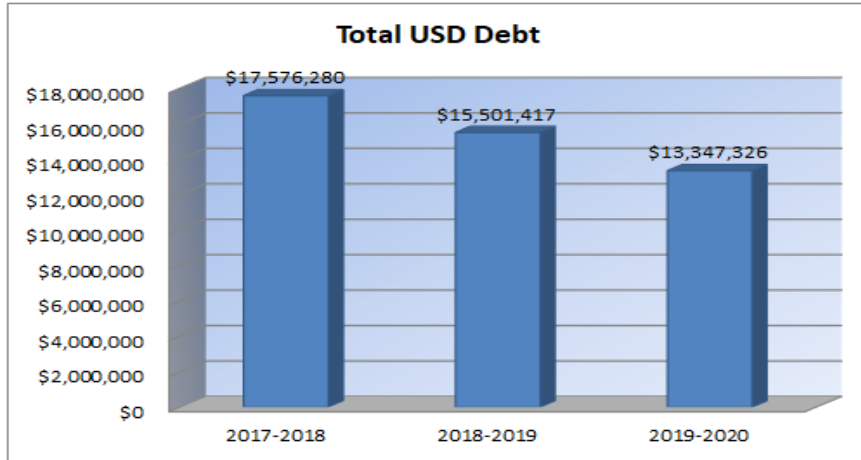
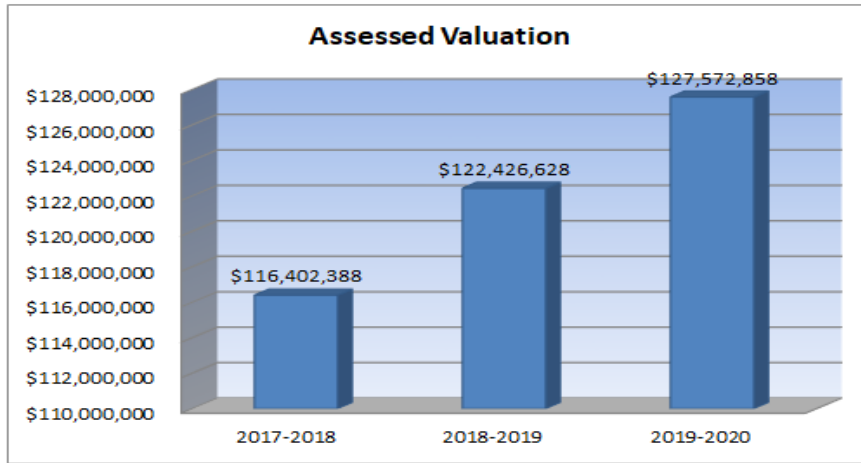
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.274	14.073	19.328
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.975	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	9.807	11.012	10.519
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	56.081	53.060	57.847
Historical Museum	0.603	0.651	0.821
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	5.250	5.234	5.250
Rec Comm Employee Bnfts	0.463	0.299	0.602
TOTAL OTHER	6.316	6.184	6.673



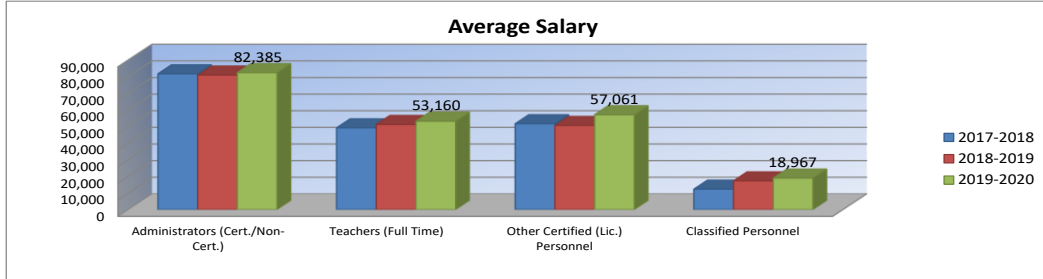
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$116,402,388	\$122,426,628	\$127,572,858
Bonded Indebtedness	17,576,280	15,501,417	13,347,326



USD# 263
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)	14.0	1,143,633	81,688	15.0	1,213,923	80,928	15.0	1,235,769	82,385
Teachers (Full Time)	132.0	6,493,758	49,195	132.0	6,758,122	51,198	135.0	7,176,667	53,160
Other Certified (Licensed) Personnel	19.1	986,810	51,665	19.3	976,984	50,621	18.6	1,061,343	57,061
Classified Personnel	163.0	2,007,376	12,315	169.0	2,922,760	17,294	165.0	3,129,563	18,967
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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