

# Budget at a Glance 2020-21



USD 348 - Baldwin City

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**Summary of Total Expenditures By Function (All Funds)**

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	10,104,958	54%	11,127,190	58%	10%	12,014,052	58%	8%
Student Support Services	758,532	4%	786,136	4%	4%	824,392	4%	5%
Instructional Support Services	410,093	2%	418,819	2%	2%	465,183	2%	11%
Administration & Support	1,617,597	9%	1,803,493	9%	11%	1,922,083	9%	7%
Operations & Maintenance	1,383,186	7%	1,382,439	7%	0%	1,550,032	7%	12%
Transportation	659,867	3%	641,333	3%	-3%	688,332	3%	7%
Food Services	693,180	4%	705,727	4%	2%	787,486	4%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	3,219,175	17%	2,263,875	12%	-30%	2,517,540	12%	11%
Other Costs	18,879	0%	10,256	0%	-46%	10,000	0%	-2%
<b>Total Expenditures*</b>	<b>18,865,467</b>	<b>100%</b>	<b>19,139,268</b>	<b>100%</b>	<b>1%</b>	<b>20,779,100</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$13,880		\$14,450		4%	\$15,104		5%
<b>Current Expenditures**</b>	<b>14,498,101</b>	<b>100%</b>	<b>15,130,099</b>	<b>100%</b>	<b>4%</b>	<b>16,456,736</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$10,667		\$11,423		7%	\$11,962		5%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	8,956,767	47%	9,381,896	49%	2%	10,209,228	49%	0%
Instruction*** (Current Expenditures)	8,956,767	62%	9,381,896	62%	0%	10,209,228	62%	0%

\*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.

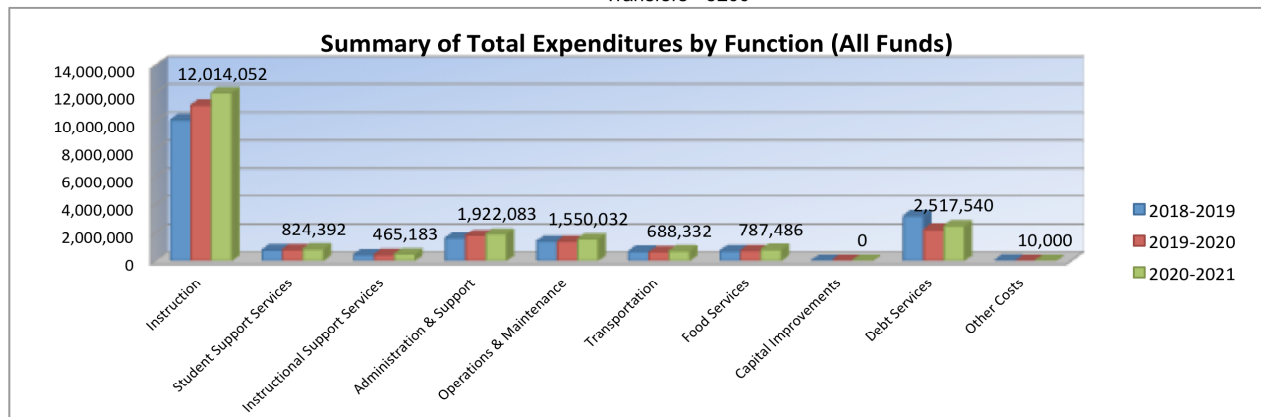
\*\*Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\*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.

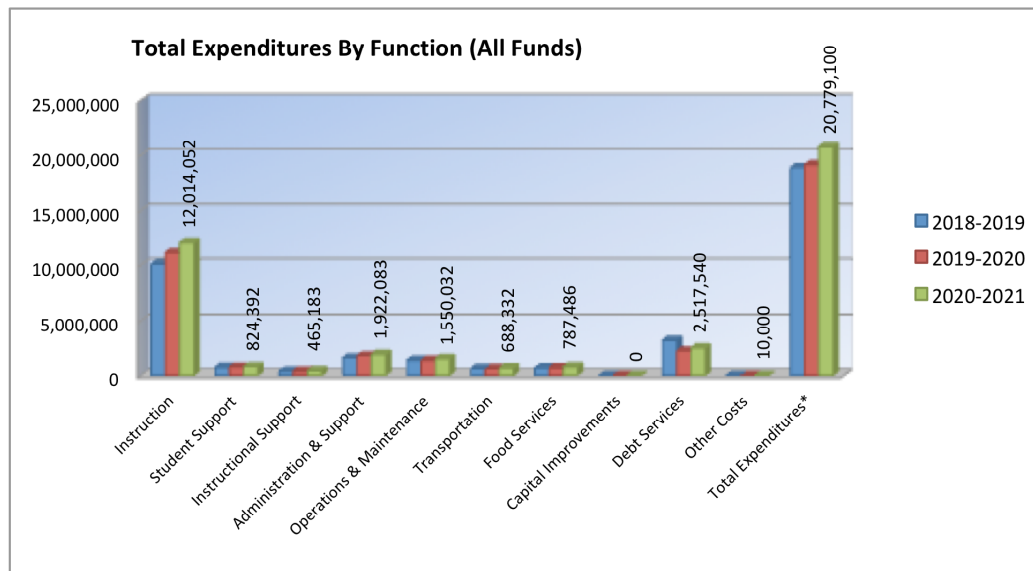
Further definition of what goes into each category:

- 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)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	10,104,958	11,127,190	12,014,052
Student Support	758,532	786,136	824,392
Instructional Support	410,093	418,819	465,183
Administration & Support	1,617,597	1,803,493	1,922,083
Operations & Maintenance	1,383,186	1,382,439	1,550,032
Transportation	659,867	641,333	688,332
Food Services	693,180	705,727	787,486
Capital Improvements	0	0	0
Debt Services	3,219,175	2,263,875	2,517,540
Other Costs	18,879	10,256	10,000
<b>Total Expenditures*</b>	<b>18,865,467</b>	<b>19,139,268</b>	<b>20,779,100</b>

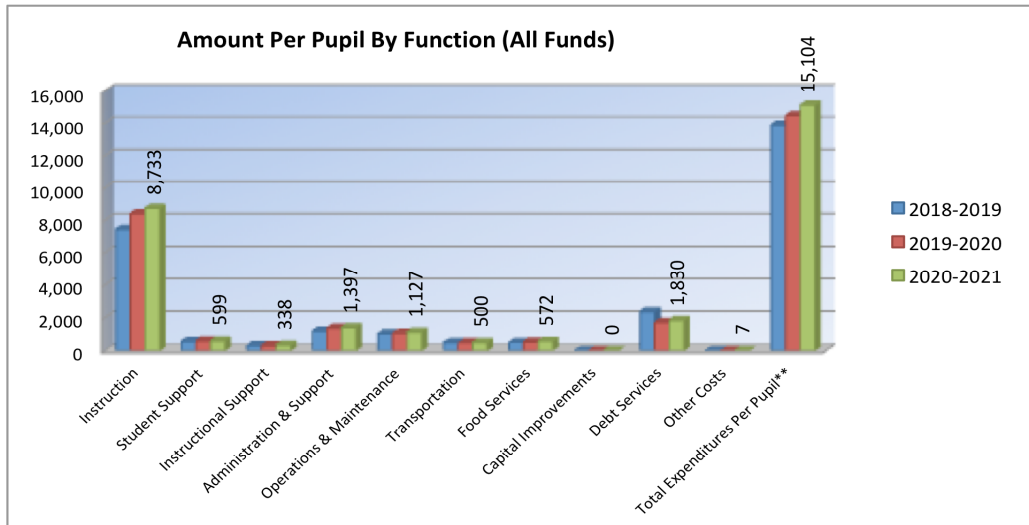


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	7,434	8,401	8,733
Student Support	558	594	599
Instructional Support	302	316	338
Administration & Support	1,190	1,362	1,397
Operations & Maintenance	1,018	1,044	1,127
Transportation	485	484	500
Food Services	510	533	572
Capital Improvements	0	0	0
Debt Services	2,368	1,709	1,830
Other Costs	14	8	7
<b>Total Expenditures Per Pupil**</b>	<b>13,880</b>	<b>14,450</b>	<b>15,104</b>
Enrollment (FTE)*	1,359.2	1,324.5	1,375.7

\*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.

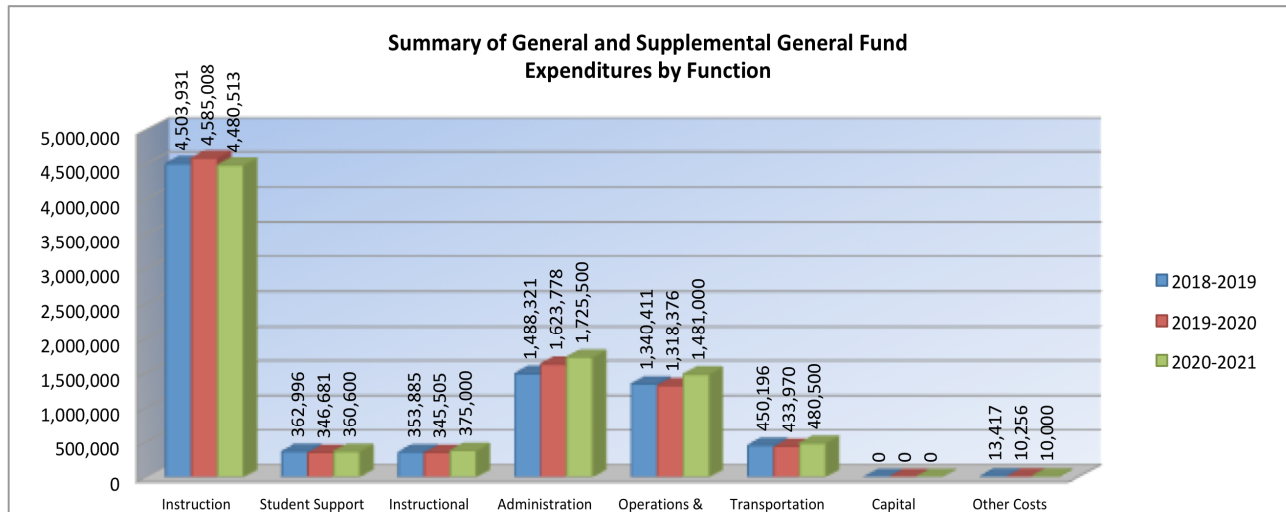


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

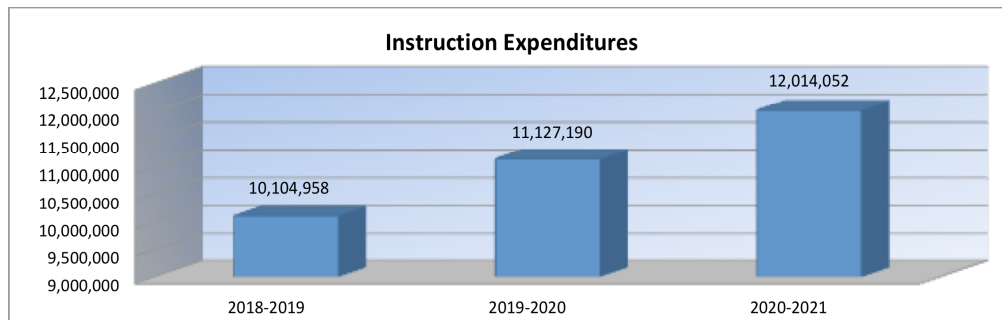
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	4,503,931	53%	4,585,008	53%	2%	4,480,513	50%	-2%
Student Support	362,996	4%	346,681	4%	-4%	360,600	4%	4%
Instructional Support	353,885	4%	345,505	4%	-2%	375,000	4%	9%
Administration & Support	1,488,321	17%	1,623,778	19%	9%	1,725,500	19%	6%
Operations & Maintenance	1,340,411	16%	1,318,376	15%	-2%	1,481,000	17%	12%
Transportation	450,196	5%	433,970	5%	-4%	480,500	5%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	13,417	0%	10,256	0%	-24%	10,000	0%	-2%
<b>Total Expenditures</b>	<b>8,513,157</b>	<b>100%</b>	<b>8,663,574</b>	<b>100%</b>	<b>2%</b>	<b>8,913,113</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$6,263		\$6,541		4%	\$6,479		-1%

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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	2,556,723	2,760,498	8%	2,690,444	-3%
Federal Funds	165,915	159,964	-4%	678,405	324%
Supplemental General	1,947,208	1,824,510	-6%	1,790,069	-2%
Preschool-Aged At-Risk	68,273	72,171	6%	77,250	7%
At Risk (K-12)	761,570	761,667	0%	881,339	16%
Bilingual Education	0	0	0%	6,000	0%
Virtual Education	27,591	24,796	-10%	50,000	102%
Capital Outlay	1,148,191	1,745,294	52%	1,804,824	3%
Driver Education	10,276	10,248	0%	17,305	69%
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	2,269,789	2,357,374	4%	2,628,712	12%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	336,688	372,091	11%	429,500	15%
Gifts/Grants	50,746	80,885	59%	149,227	84%
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	474,455	735,847	55%	810,977	10%
Contingency Reserve	58,218	14,645	-75%		
Text Book & Student Material	125,232	129,200	3%		
Activity Fund	104,083	78,000	-25%		
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%
<b>SUBTOTAL</b>	<b>10,104,958</b>	<b>11,127,190</b>	<b>10%</b>	<b>12,014,052</b>	<b>8%</b>
Enrollment (FTE)*	1,359.2	1,324.5	-3%	1,375.7	4%
Amount per Pupil	7,434	8,401	13%	8,733	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>10,104,958</b>	<b>11,127,190</b>	<b>10%</b>	<b>12,014,052</b>	<b>8%</b>



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	10,088,388	0	10,088,388	0	0	0	0	XXXXXXXXXX
Supplemental General	3,188,676	190,648	1,606,774			0	1,391,254	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	88,000	0		0	0	88,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	970,239	0		0	0	970,239	0	0
Bilingual Education	6,000	0		0	0	6,000	0	0
Virtual Education	50,000	0		0	0	50,000	0	0
Capital Outlay	1,804,824	681,888	302,040	0	20,000	0	823,305	22,409
Driver Training	17,305	18,850	0	0	0	0	10,000	11,545
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	747,312	0	5,872	353,030	200	3,000	385,210	0
Professional Development	59,000	0	9,000	0	0	50,000	0	0
Parent Education Program	198,000	0	128,000	0	0	70,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,879,312	152,583	0	50,000	5,000	2,708,712	0	36,983
Career and Postsecondary Education	429,500	0	0	0	0	418,000	11,500	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	149,227	5,227	22,000	22,000			100,000	0
Textbook & Student Materials Revolving		104,766						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,271,323	0	1,271,323			0		XXXXXXXXXX
Contingency Reserve		636,843						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	2,517,540	3,622,648	955,905	0	0		1,541,138	3,602,151
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	0
Federal Funds	678,405	0	XXXXXXXXXX	678,405	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>25,143,051</b>	<b>5,413,453</b>	<b>14,389,302</b>	<b>1,103,435</b>	<b>25,200</b>	<b>4,363,951</b>	<b>4,262,407</b>	<b>3,673,088</b>
Less Transfers	4,363,951							
<b>TOTAL Budget Expenditures</b>	<b>\$20,779,100</b>							

### Sources of Revenue - - State, Federal, Local

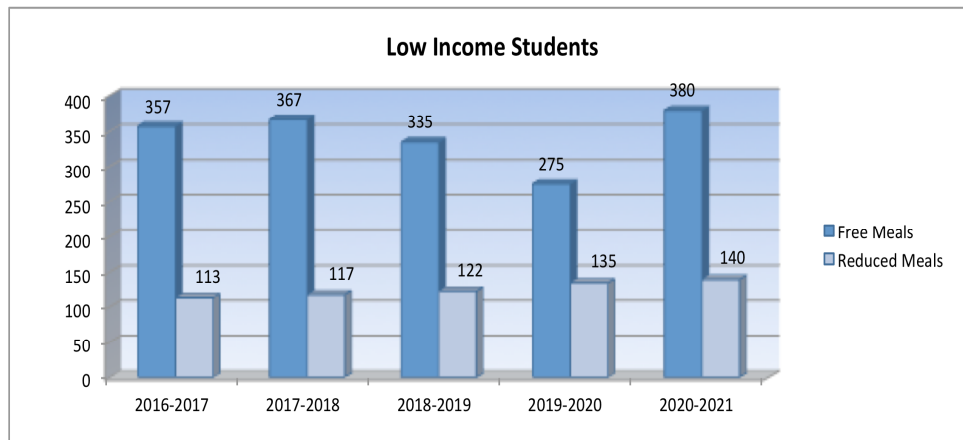
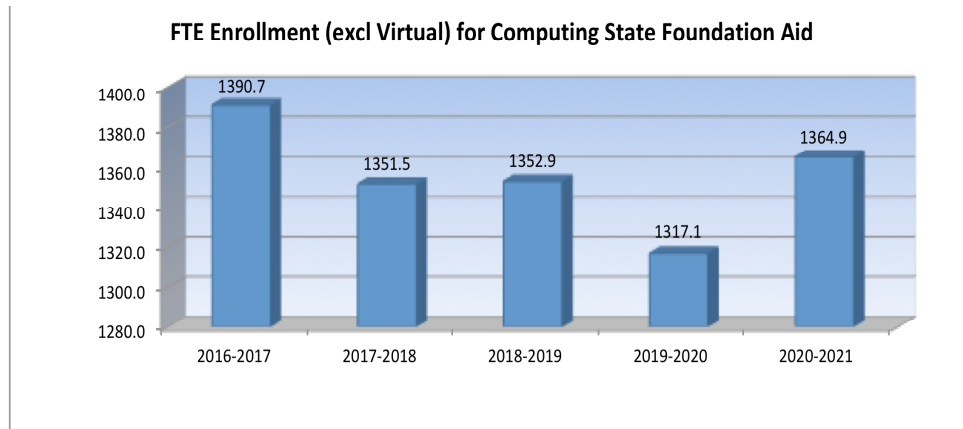
	2018-2019	2019-2020	2020-2021
State Revenues	13,072,096	13,602,945	14,389,302
Federal Revenues*	474,198	536,010	1,103,435
Local Revenues*	5,062,593	4,560,220	4,287,607
<b>Total Revenues</b>	<b>18,608,887</b>	<b>18,699,175</b>	<b>19,780,344</b>
Revenues Per Pupil	13,691	14,118	14,378

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**

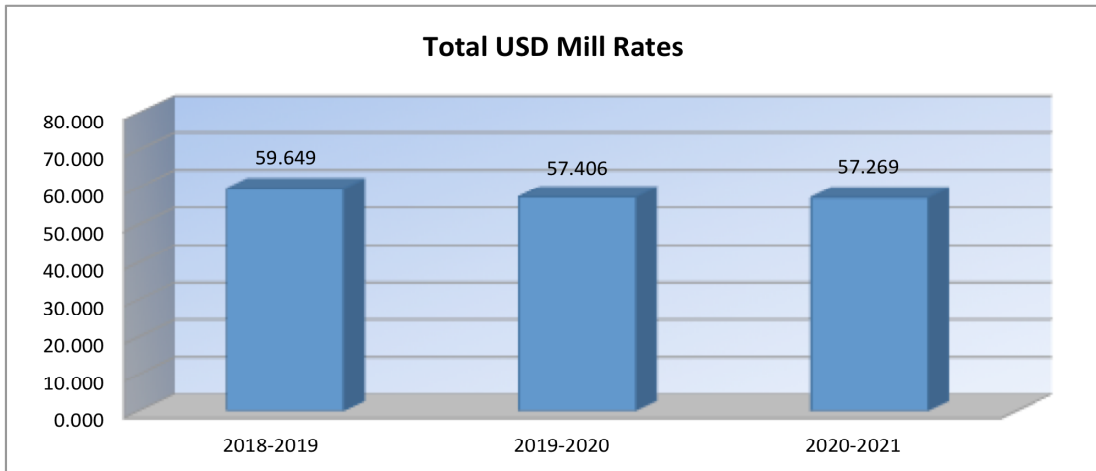
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,390.7	1,351.5	-3%	1,352.9	0%	1,317.1	-3%	1,364.9	4%
Number of Students - Free Meals	357	367	3%	335	-9%	275	-18%	380	38%
Number of Students - Reduced Meals	113	117	4%	122	4%	135	11%	140	4%



\*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.

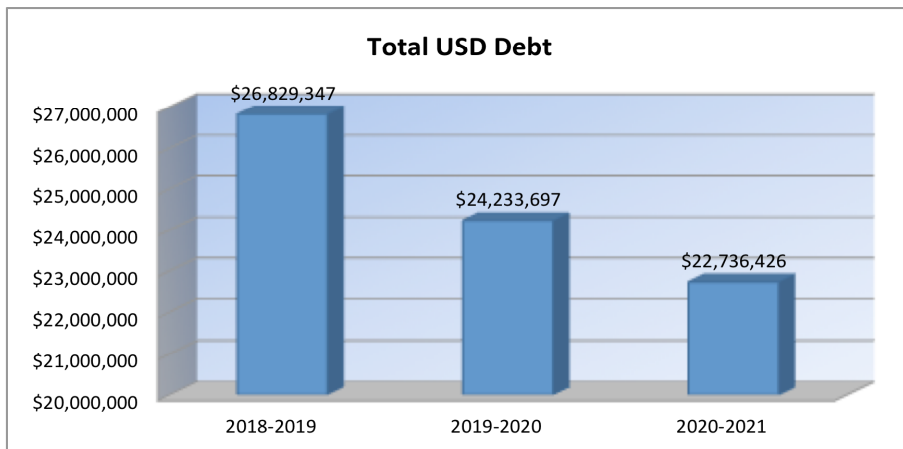
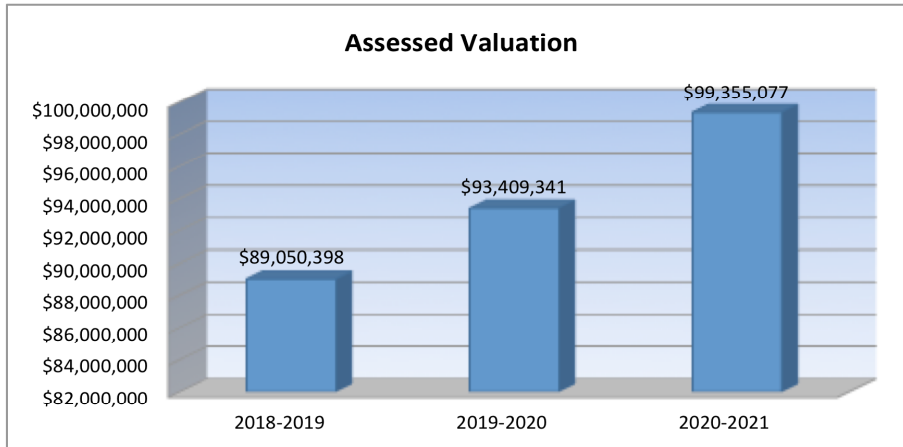
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	14.683	14.418	14.269
Adult Education	0.000	0.000	0.000
Capital Outlay	7.995	7.995	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	16.971	14.993	15.000
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
<b>TOTAL USD</b>	<b>59.649</b>	<b>57.406</b>	<b>57.269</b>
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	3.997	3.997	4.000
Rec Comm Employee Bnfts	0.999	0.998	1.000
<b>TOTAL OTHER</b>	<b>4.996</b>	<b>4.995</b>	<b>5.000</b>



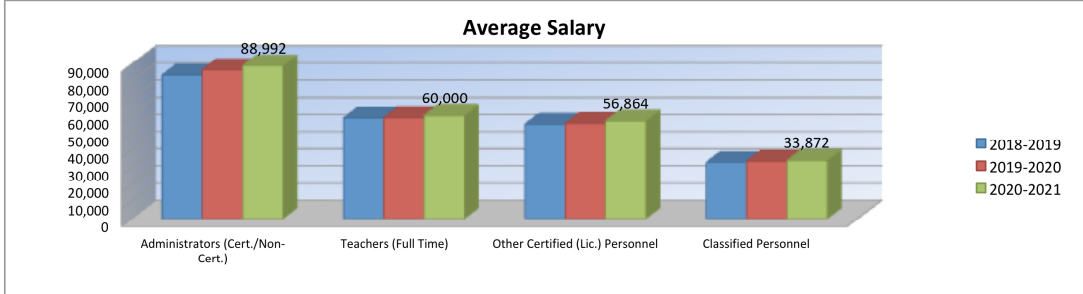
**Other Information**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
Assessed Valuation	\$89,050,398	\$93,409,341	\$99,355,077
Bonded Indebtedness	26,829,347	24,233,697	22,736,426



USD# 348  
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.3	1,110,692	83,511	13.3	1,152,573	86,660	13.3	1,183,598	88,992
Teachers (Full Time)	81.0	4,737,536	58,488	83.0	4,868,695	58,659	83.0	4,980,000	60,000
Other Certified (Licensed) Personnel	11.8	648,663	54,971	11.8	653,666	55,395	11.8	671,000	56,864
Classified Personnel	52.2	1,712,636	32,809	52.2	1,744,264	33,415	53.8	1,822,302	33,872
Substitutes/Temporary Help	XXXXX	96,569	XXXXXXXXXX	XXXXX	119,604	XXXXXXXXXX	XXXXX	120,000	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