

Budget at a Glance 2020-21



USD 505 - Chetopa - St. Paul

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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	3,934,253	61%	3,904,470	60%	-1%	5,059,989	55%	30%
Student Support Services	92,618	1%	108,299	2%	17%	130,403	1%	20%
Instructional Support Services	154,705	2%	229,199	4%	48%	229,868	3%	0%
Administration & Support	580,792	9%	615,928	9%	6%	614,945	7%	0%
Operations & Maintenance	697,351	11%	558,479	9%	-20%	1,110,958	12%	99%
Transportation	296,032	5%	252,249	4%	-15%	602,900	7%	139%
Food Services	251,044	4%	263,352	4%	5%	372,371	4%	41%
Capital Improvements	44,875	1%	132,292	2%	195%	600,000	7%	354%
Debt Services	450,350	7%	456,250	7%	1%	472,050	5%	3%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	6,502,020	100%	6,520,518	100%	0%	9,193,484	100%	41%
Amount per Pupil	\$16,723		\$16,732		0%	\$22,116		32%
Current Expenditures**	5,806,694	100%	5,845,562	100%	1%	7,075,416	100%	21%
Amount per Pupil	\$14,935		\$15,000		0%	\$17,020		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,928,570	60%	3,895,976	60%	0%	4,859,989	53%	-7%
Instruction*** (Current Expenditures)	3,928,570	68%	3,895,976	67%	-1%	4,859,989	69%	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.

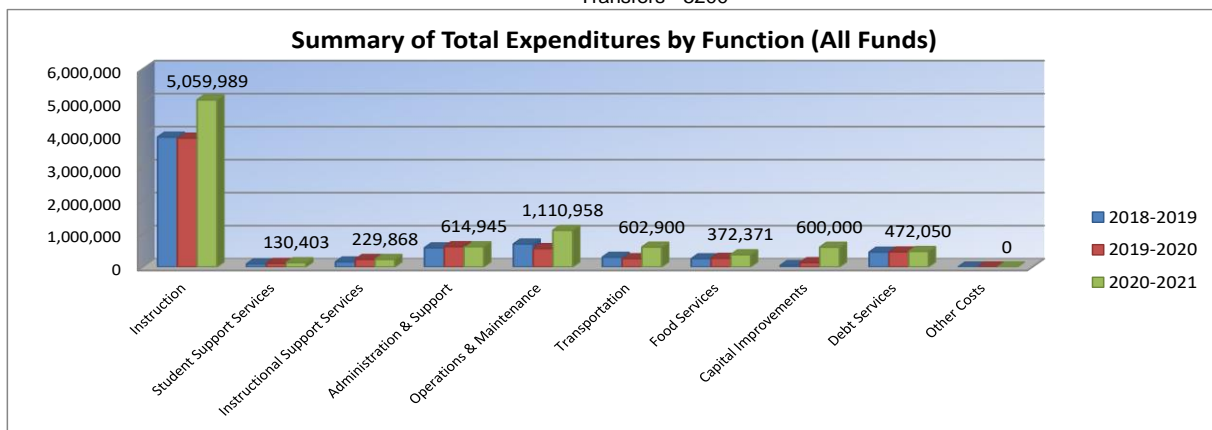
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

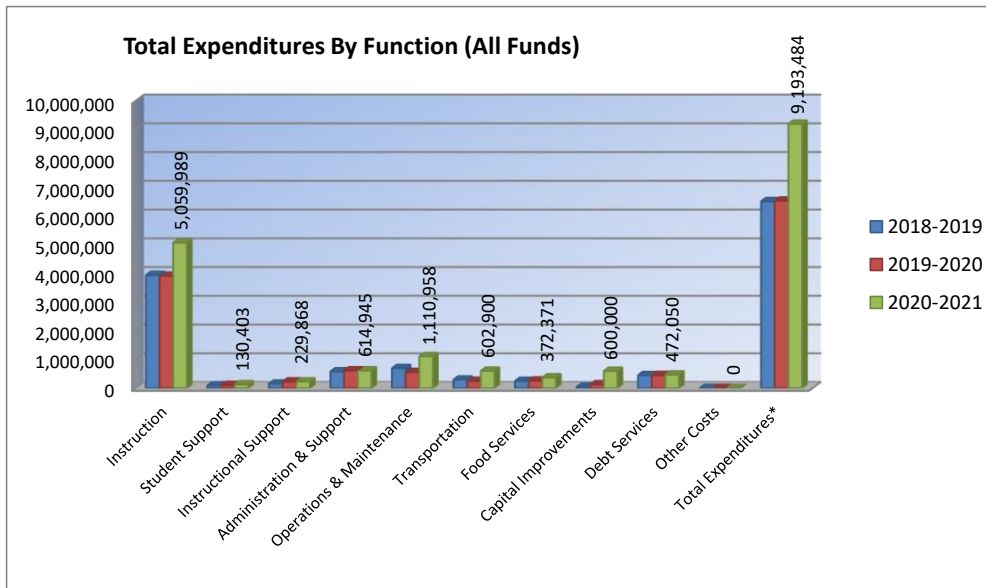
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	3,934,253	3,904,470	5,059,989
Student Support	92,618	108,299	130,403
Instructional Support	154,705	229,199	229,868
Administration & Support	580,792	615,928	614,945
Operations & Maintenance	697,351	558,479	1,110,958
Transportation	296,032	252,249	602,900
Food Services	251,044	263,352	372,371
Capital Improvements	44,875	132,292	600,000
Debt Services	450,350	456,250	472,050
Other Costs	0	0	0
Total Expenditures*	6,502,020	6,520,518	9,193,484

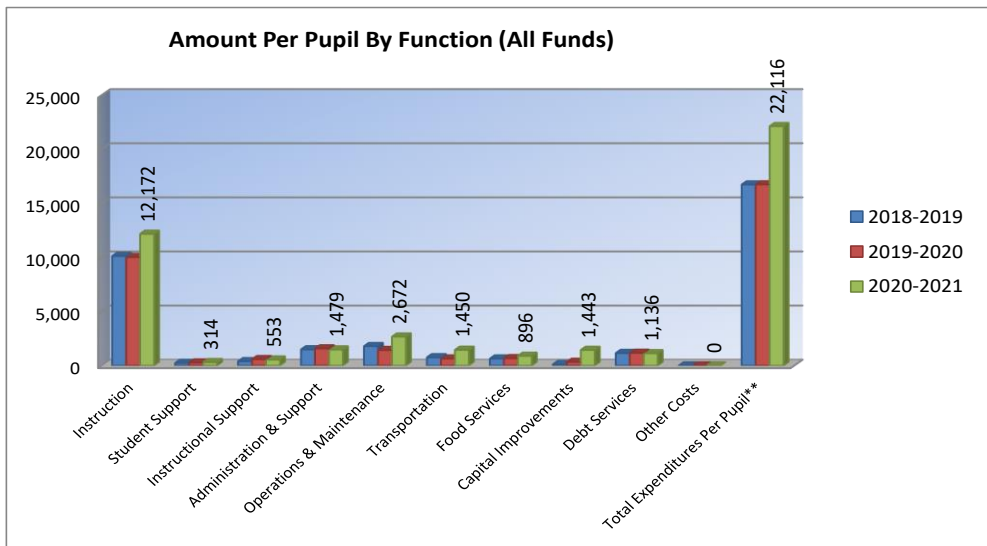


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	10,119	10,019	12,172
Student Support	238	278	314
Instructional Support	398	588	553
Administration & Support	1,494	1,581	1,479
Operations & Maintenance	1,794	1,433	2,672
Transportation	761	647	1,450
Food Services	646	676	896
Capital Improvements	115	339	1,443
Debt Services	1,158	1,171	1,136
Other Costs	0	0	0
Total Expenditures Per Pupil**	16,723	16,732	22,116
Enrollment (FTE)*	388.8	389.7	415.7

*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.

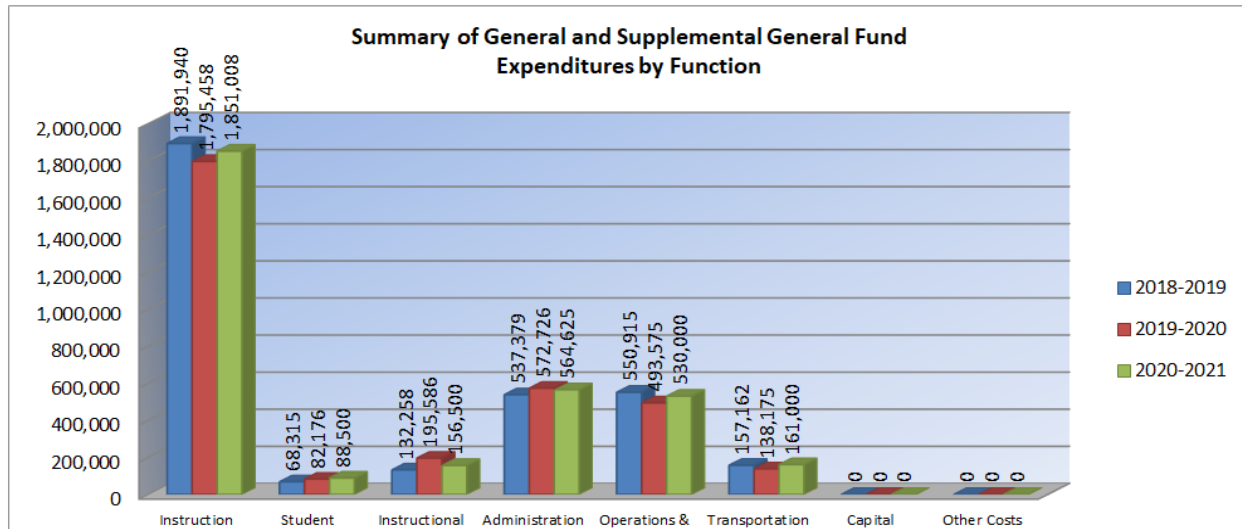


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

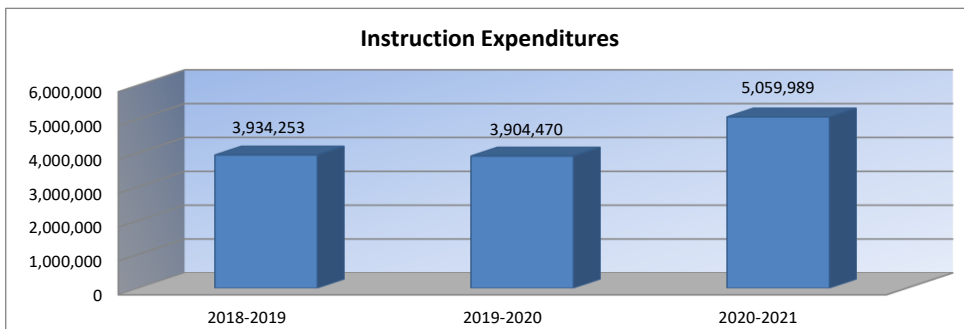
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,891,940	57%	1,795,458	55%	-5%	1,851,008	55%	3%
Student Support	68,315	2%	82,176	3%	20%	88,500	3%	8%
Instructional Support	132,258	4%	195,586	6%	48%	156,500	5%	-20%
Administration & Support	537,379	16%	572,726	17%	7%	564,625	17%	-1%
Operations & Maintenance	550,915	17%	493,575	15%	-10%	530,000	16%	7%
Transportation	157,162	5%	138,175	4%	-12%	161,000	5%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,337,969	100%	3,277,696	100%	-2%	3,351,633	100%	2%
Amount per Pupil	\$8,585		\$8,411		-2%	\$8,063		-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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	1,445,830	1,357,187	-6%	1,523,563	12%
Federal Funds	270,352	296,770	10%	378,762	28%
Supplemental General	446,110	438,271	-2%	327,445	-25%
Preschool-Aged At-Risk	31,240	54,195	73%	153,595	183%
At Risk (K-12)	502,069	557,345	11%	661,164	19%
Bilingual Education	0	0	0%	0	0%
Virtual Education	6,030	5,577	-8%	22,549	304%
Capital Outlay	5,683	8,494	49%	200,000	2255%
Driver Education	0	0	0%	0	0%
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%	30,228	0%
Special Education	652,870	599,349	-8%	923,460	54%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	168,557	192,447	14%	396,220	106%
Gifts/Grants	126,122	525	-100%	77,961	14750%
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	215,402	326,821	52%	365,042	12%
Contingency Reserve	0	0	0%		
Text Book & Student Material	18,592	15,426	-17%		
Activity Fund	45,396	52,063	15%		
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	3,934,253	3,904,470	-1%	5,059,989	30%
Enrollment (FTE)*	388.8	389.7	0%	415.7	7%
Amount per Pupil	10,119	10,019	-1%	12,172	21%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,934,253	3,904,470	-1%	5,059,989	30%



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	3,827,688	0	3,827,688	0	0	0	0	XXXXXXXXXX
Supplemental General	1,269,945	74,957	868,261			0	326,727	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	153,595	83,595		0	0	70,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	666,164	25,164		0	0	641,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	22,549	12,549		0	0	10,000	0	0
Capital Outlay	1,646,018	1,411,967	88,523	0	0	0	145,528	0
Driver Training	0	21,295	0	0	0	0	0	21,295
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	356,868	89,329	1,960	158,512	0	50,000	57,067	0
Professional Development	49,225	43,975	5,250	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	30,228	30,228		0	0	0	0	0
Special Education	1,024,460	299,460	0	0	0	725,000	0	0
Career and Postsecondary Education	411,220	161,220	0	0	0	250,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	77,961	7,961	30,000	30,000			10,000	0
Textbook & Student Materials Revolving		119,201						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	502,751	0	502,751			0		XXXXXXXXXX
Contingency Reserve		206,721						XXXXXXXXXX
Activity Funds		8,890						XXXXXXXXXX
Bond and Interest #1	472,050	586,914	297,266	0	0		179,916	592,046
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	428,762	-26,818	XXXXXXXXXX	455,580	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,939,484	3,156,608	5,621,699	644,092	0	1,746,000	719,238	613,341
Less Transfers		1,746,000						
TOTAL Budget Expenditures		\$9,193,484						

Sources of Revenue - - State, Federal, Local

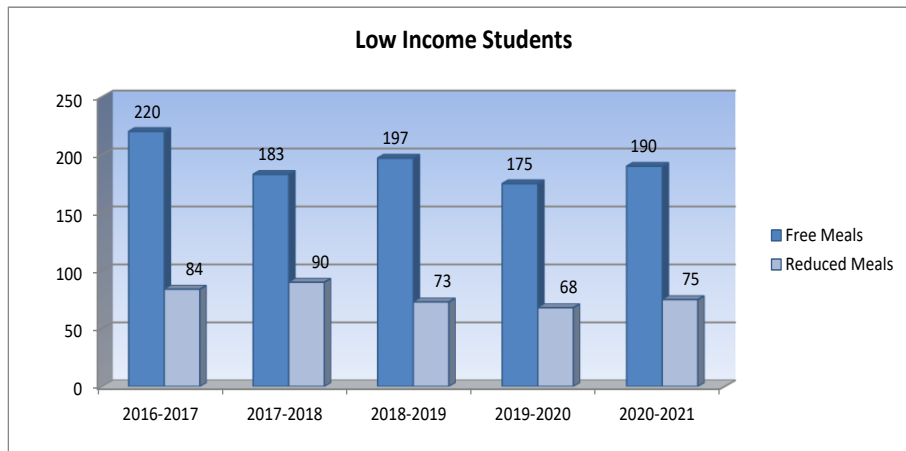
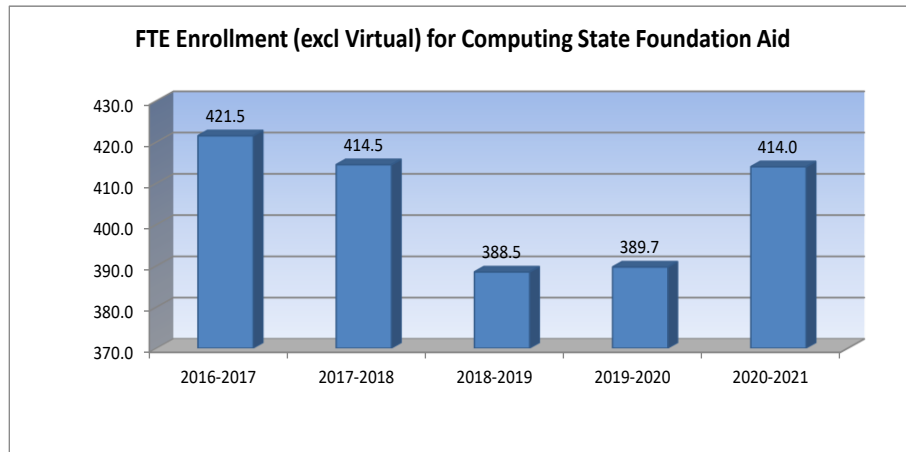
	2018-2019	2019-2020	2020-2021
State Revenues	5,179,734	5,361,663	5,621,699
Federal Revenues	418,754	495,567	644,092
Local Revenues*	1,084,138	1,059,237	719,238
Total Revenues	6,682,626	6,916,467	6,985,029
Revenues Per Pupil	17,188	17,748	16,803

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

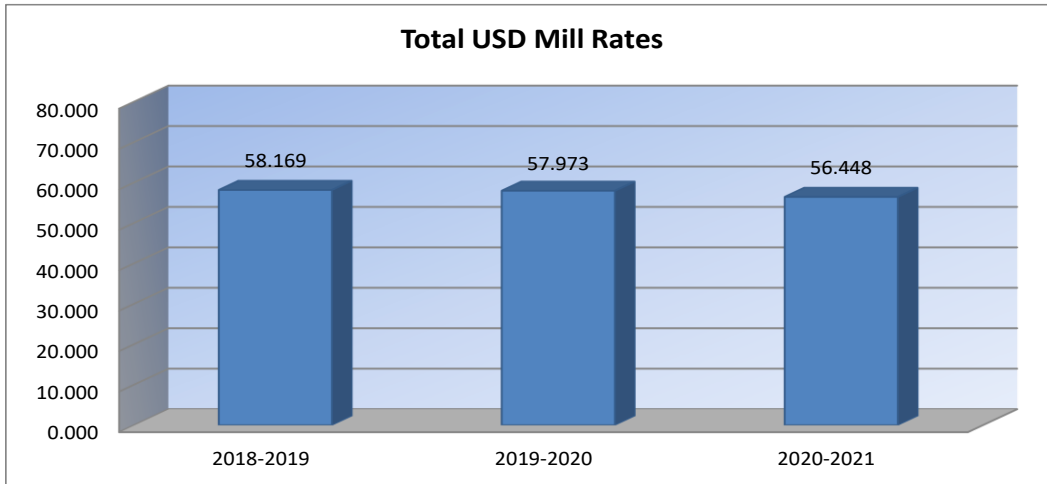
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	421.5	414.5	-2%	388.5	-6%	389.7	0%	414.0	6%
Number of Students - Free Meals	220	183	-17%	197	8%	175	-11%	190	9%
Number of Students - Reduced Meals	84	90	7%	73	-19%	68	-7%	75	10%



*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.

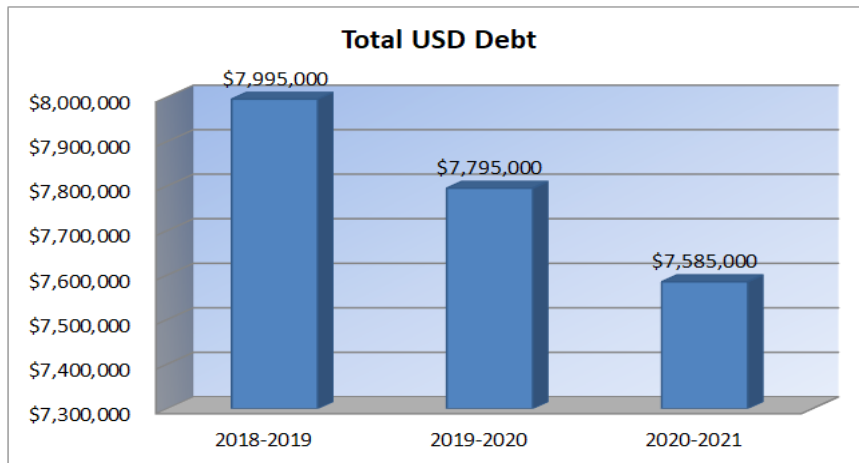
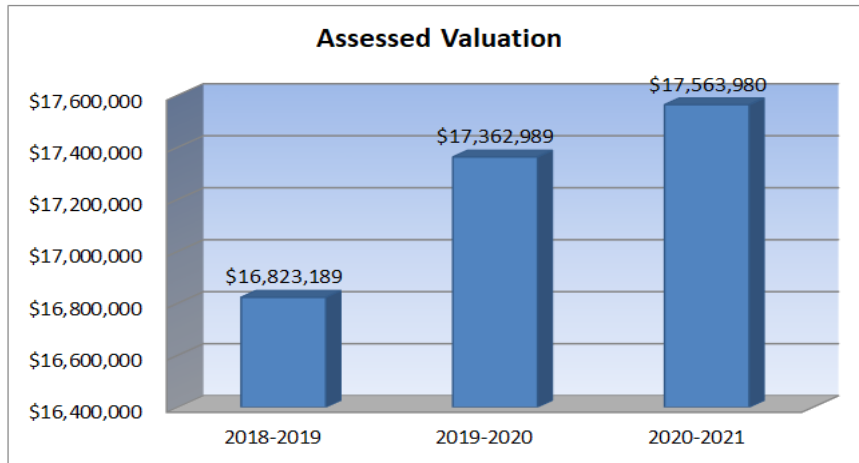
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	15.065	22.319	18.933
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.965	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	15.104	7.689	9.515
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	58.169	57.973	56.448
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	1.000	0.996	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.000	0.996	1.000



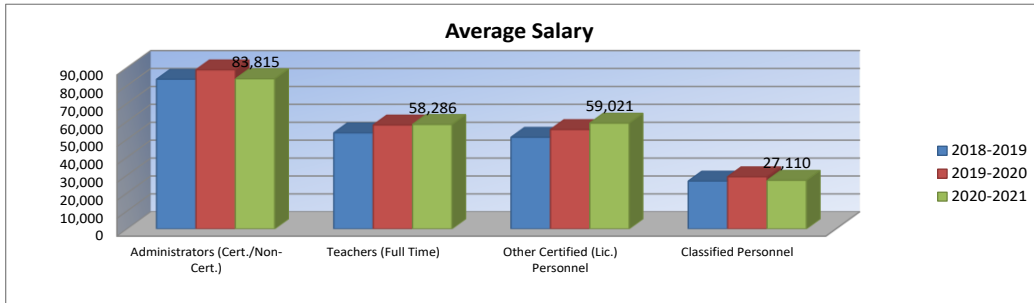
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$16,823,189	\$17,362,989	\$17,563,980
Bonded Indebtedness	7,995,000	7,795,000	7,585,000



USD# 505
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)	4.0	334,063	83,516	4.0	355,035	88,759	4.0	335,260	83,815
Teachers (Full Time)	36.0	1,928,864	53,580	36.0	2,086,703	57,964	38.0	2,214,863	58,286
Other Certified (Licensed) Personnel	3.0	153,362	51,121	2.7	149,613	55,412	2.2	129,846	59,021
Classified Personnel	25.5	680,491	26,686	27.5	799,744	29,082	28.0	759,086	27,110
Substitutes/Temporary Help	XXXXX	87,145	XXXXXXXXXX	XXXXX	109,186	XXXXXXXXXX	XXXXXX	54,947	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