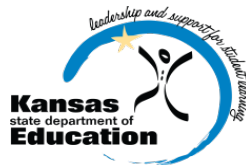


Budget at a Glance 2018-19



USD 313 - Buhler



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	13,792,181	54%	14,803,110	53%	7%	14,747,560	51%	0%
Student Support Services	373,251	1%	398,498	1%	7%	481,225	2%	21%
Instructional Support Services	881,835	3%	881,297	3%	0%	1,019,406	3%	16%
Administration & Support	2,061,335	8%	2,171,341	8%	5%	2,410,642	8%	11%
Operations & Maintenance	2,209,388	9%	2,357,855	8%	7%	2,443,019	8%	4%
Transportation	1,105,966	4%	1,213,036	4%	10%	1,276,848	4%	5%
Food Services	1,214,695	5%	1,217,336	4%	0%	1,400,675	5%	15%
Capital Improvements	427,371	2%	406,170	1%	-5%	1,085,000	4%	167%
Debt Services	3,514,797	14%	4,002,109	14%	14%	4,063,092	14%	2%
Other Costs	155,000	1%	361,077	1%	133%	200,000	1%	-45%
Total Expenditures*	25,735,819	100%	27,811,829	100%	8%	29,127,467	100%	5%
Amount per Pupil	\$11,658		\$12,134		4%	\$12,555		3%
Current Expenditures**	21,103,824	100%	22,762,282	100%	8%	23,394,375	100%	3%
Amount per Pupil	\$9,560		\$9,931		4%	\$10,084		2%

Percent of Expenditures

Instruction*** (Total Expenditures)	13,494,307	52%	14,409,891	52%	0%	14,397,560	49%	-3%
Instruction*** (Current Expenditures)	13,494,307	64%	14,409,891	63%	-1%	14,397,560	62%	-1%

* 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.

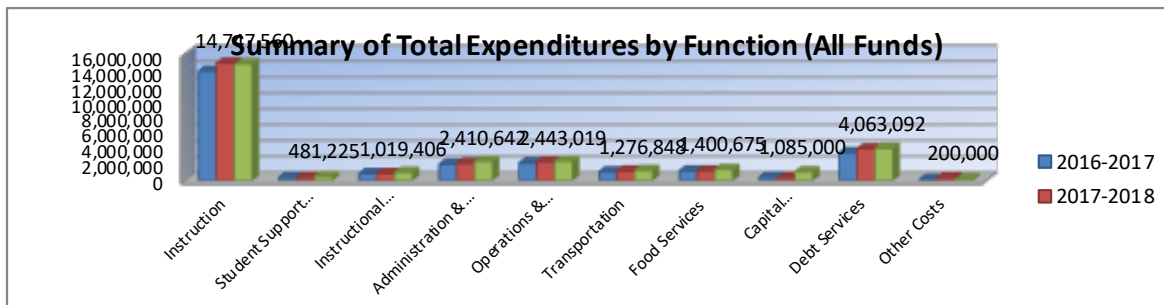
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

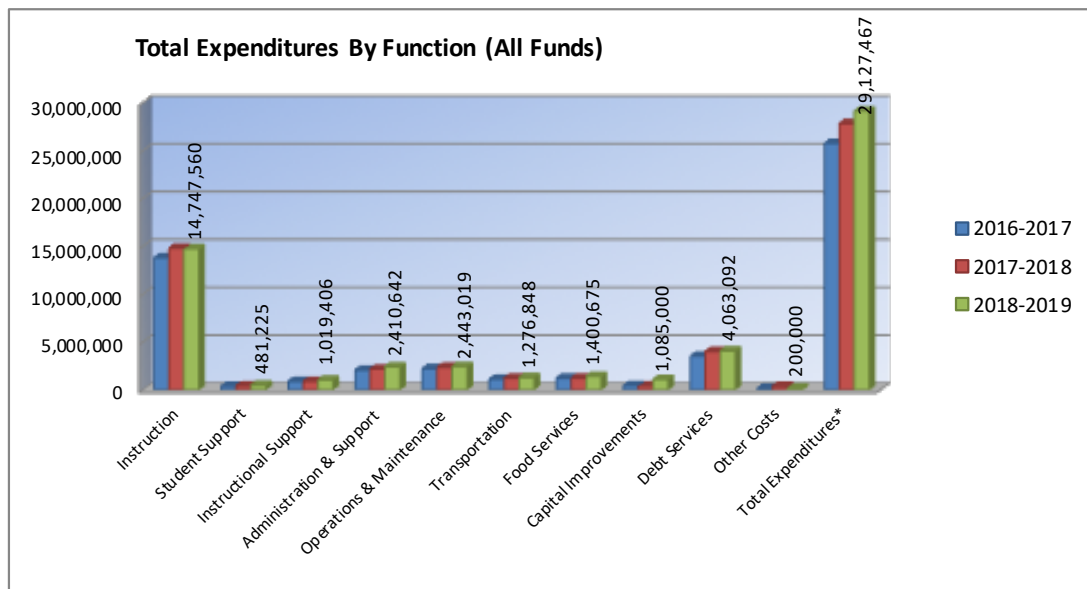
Further definition of what goes into each category:

- 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	13,792,181	14,803,110	14,747,560
Student Support	373,251	398,498	481,225
Instructional Support	881,835	881,297	1,019,406
Administration & Support	2,061,335	2,171,341	2,410,642
Operations & Maintenance	2,209,388	2,357,855	2,443,019
Transportation	1,105,966	1,213,036	1,276,848
Food Services	1,214,695	1,217,336	1,400,675
Capital Improvements	427,371	406,170	1,085,000
Debt Services	3,514,797	4,002,109	4,063,092
Other Costs	155,000	361,077	200,000
Total Expenditures*	25,735,819	27,811,829	29,127,467

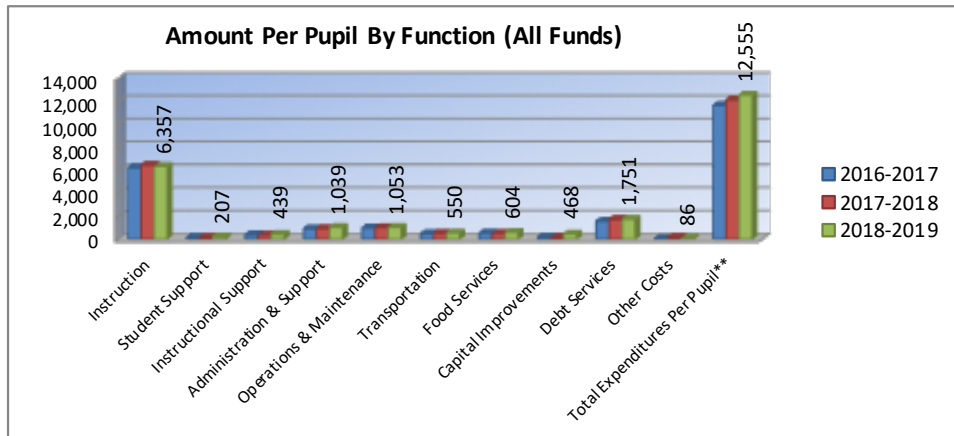


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	6,248	6,459	6,357
Student Support	169	174	207
Instructional Support	399	385	439
Administration & Support	934	947	1,039
Operations & Maintenance	1,001	1,029	1,053
Transportation	501	529	550
Food Services	550	531	604
Capital Improvements	194	177	468
Debt Services	1,592	1,746	1,751
Other Costs	70	158	86
Total Expenditures Per Pupil**	11,658	12,134	12,555
Enrollment (FTE)*	2,207.6	2,292.0	2,320.0

**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.*

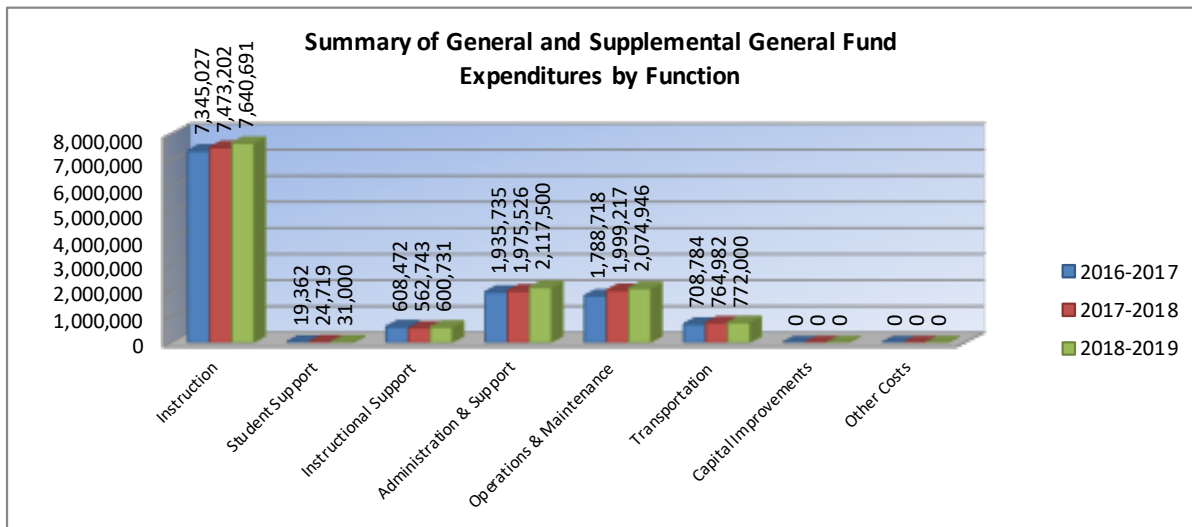


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

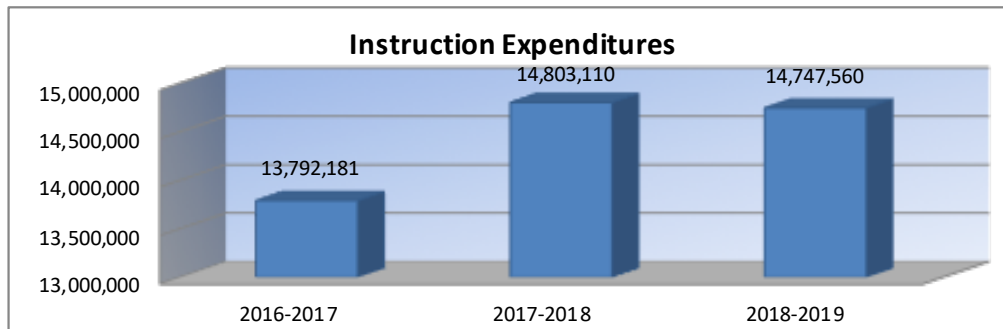
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	7,345,027	59%	7,473,202	58%	2%	7,640,691	58%	2%
Student Support	19,362	0%	24,719	0%	28%	31,000	0%	25%
Instructional Support	608,472	5%	562,743	4%	-8%	600,731	5%	7%
Administration & Support	1,935,735	16%	1,975,526	15%	2%	2,117,500	16%	7%
Operations & Maintenance	1,788,718	14%	1,999,217	16%	12%	2,074,946	16%	4%
Transportation	708,784	6%	764,982	6%	8%	772,000	6%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	12,406,098	100%	12,800,389	100%	3%	13,236,868	100%	3%
Amount per Pupil	\$5,620		\$5,585		-1%	\$5,706		2%

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	5,628,211	6,470,275	15%	6,585,466	2%
Federal Funds	321,473	308,724	-4%	320,787	4%
Supplemental General	1,716,816	1,002,927	-42%	1,055,225	5%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	447,401	767,640	72%	810,000	6%
Bilingual Education	56,834	20,434	-64%	30,000	47%
Virtual Education	0	0	0%	0	0%
Capital Outlay	297,874	393,219	32%	350,000	-11%
Driver Education	59,754	42,281	-29%	53,000	25%
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	3,163,313	3,280,396	4%	3,492,550	6%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	573,480	528,963	-8%	615,000	16%
Gifts/Grants	87,652	40,079	-54%	100,000	150%
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	592,111	914,270	54%	1,335,532	46%
Contingency Reserve	0	0	0%		
Text Book & Student Material	166,936	192,026	15%		
Activity Fund	680,326	841,876	24%		
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	13,792,181	14,803,110	7%	14,747,560	0%
Enrollment (FTE)*	2,207.6	2,292.0	4%	2,320.0	1%
Amount per Pupil	6,248	6,459	3%	6,357	-2%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	13,792,181	14,803,110	7%	14,747,560	0%



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	14,501,697	0	14,501,697	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	4,625,171	109,269	1,960,610			0	2,555,292	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	200,000	0		0	0	200,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	1,421,000	17,096		0	0	1,405,000	0	1,096
Bilingual Education	31,000	8,709		0	0	30,000	0	7,709
Virtual Education	0	0			0	0	0	0
Capital Outlay	2,570,000	971,083	418,544	0	5,000	0	1,566,164	390,791
Driver Training	89,000	77,896	27,300	0	0	0	40,000	56,196
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,340,500	510,709	12,000	609,755	0	0	680,693	472,657
Professional Development	100,000	22,639	12,500	0	0	75,000	15,000	25,139
Parent Education Program	25,000	5,298	0	0	0	20,000	0	298
Summer School	0	0		0	0	0	0	0
Special Education	3,861,050	34,246	0	100,000	0	3,760,000	0	33,196
Career and Postsecondary Education	620,500	50,379	0	0	0	400,000	175,000	4,879
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	100,000	93,937	0				80,000	73,937
Textbook & Student Materials Revolving		330,753						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,023,170	0	2,023,170			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		102,113						XXXXXXXXXX
Activity Funds		235,641						XXXXXXXXXX
Bond and Interest #1	3,163,092	2,176,066	1,011,549	0	0		2,195,126	2,219,649
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	346,287	0	XXXXXXXXXX	346,287	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	35,017,467	4,745,834	19,967,370	1,056,042	5,000	5,890,000	7,307,275	3,285,547
Less Transfers	5,890,000							
TOTAL Budget Expenditures	\$29,127,467							

Sources of Revenue - - State, Federal, Local

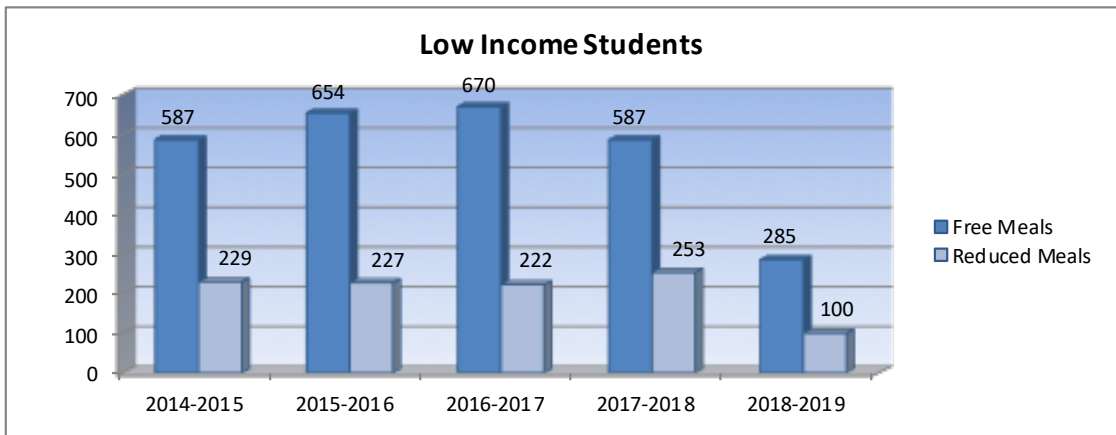
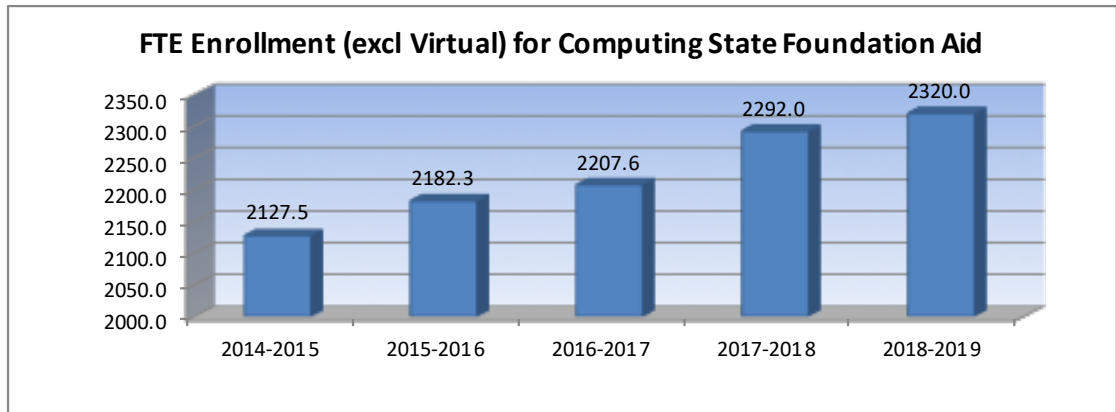
	2016-2017	2017-2018	2018-2019
State Revenues	16,621,267	18,543,093	19,967,370
Federal Revenues	936,823	972,834	1,056,042
Local Revenues*	8,339,384	8,334,840	7,312,275
Total Revenues	25,897,474	27,850,767	28,335,687
Revenues Per Pupil	11,731	12,151	12,214

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

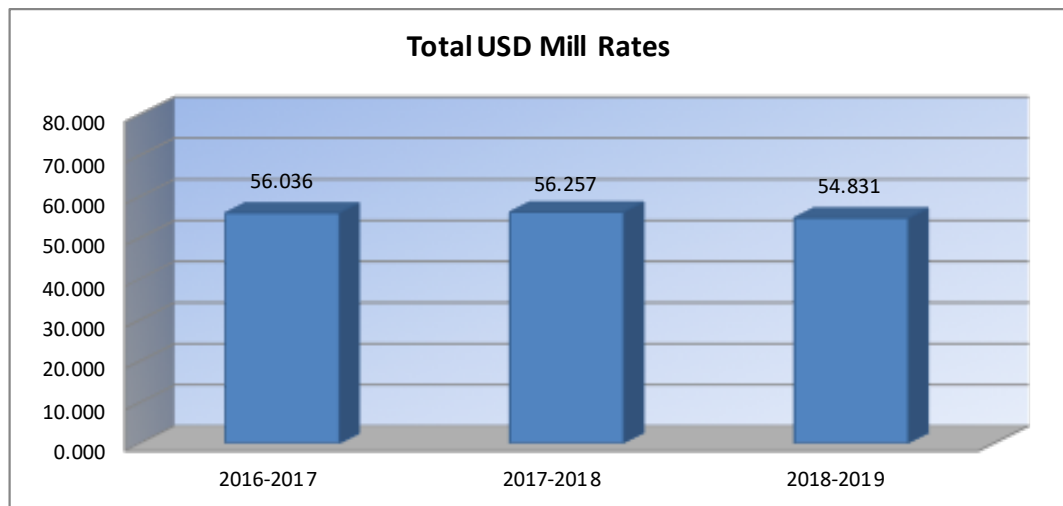
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	2,127.5	2,182.3	3%	2,207.6	1%	2,292.0	4%	2,320.0	1%
Number of Students - Free Meals	587	654	11%	670	2%	587	-12%	285	-51%
Number of Students - Reduced Meals	229	227	-1%	222	-2%	253	14%	100	-60%



*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.

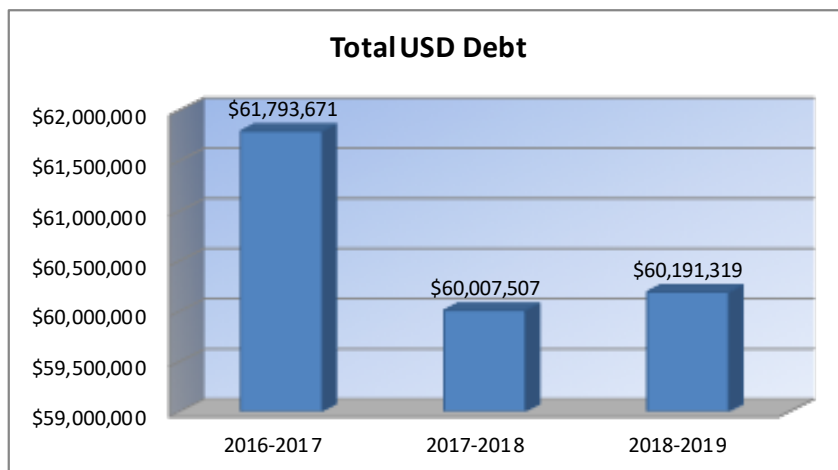
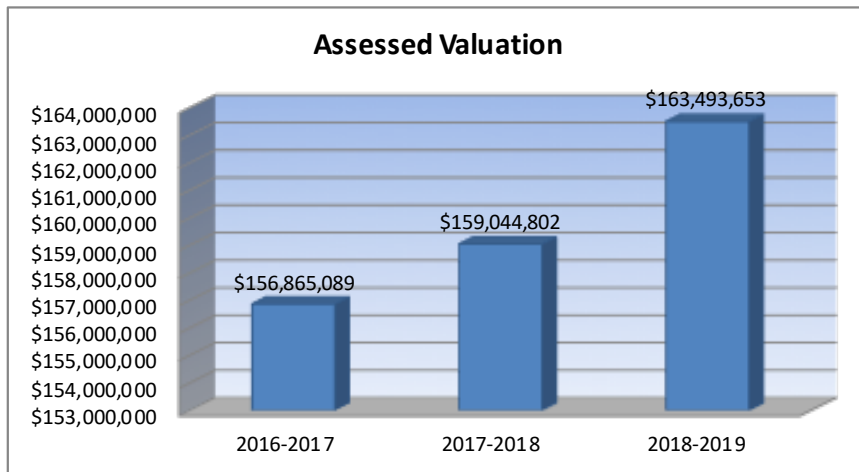
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	15.374	15.964	14.465
Adult Education	0.000	0.000	0.000
Capital Outlay	7.971	7.937	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	12.691	12.356	12.366
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	56.036	56.257	54.831
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



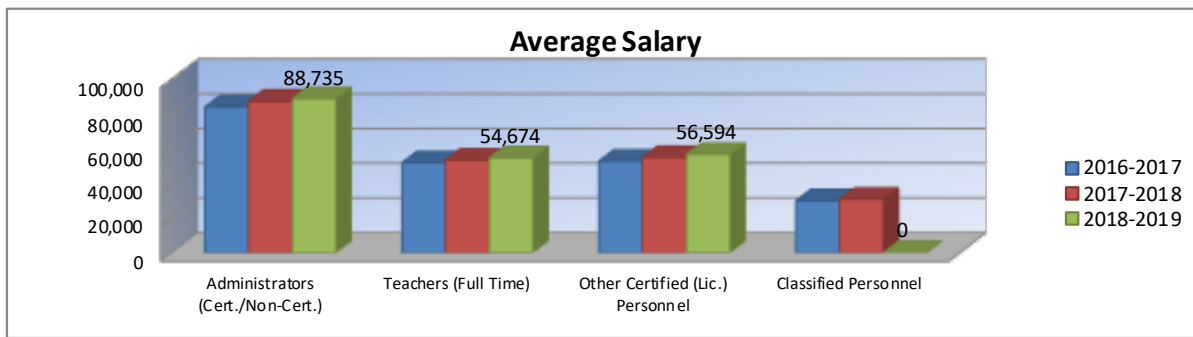
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$156,865,089	\$159,044,802	\$163,493,653
Bonded Indebtedness	61,793,671	60,007,507	60,191,319



USD# 313
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)	14.5	1,216,180	83,874	14.5	1,264,800	87,228	15.5	1,375,392	88,735
Teachers (Full Time)	134.0	6,925,299	51,681	135.0	7,202,300	53,350	137.0	7,490,392	54,674
Other Certified (Licensed) Personnel	15.0	790,447	52,696	15.0	822,604	54,840	16.0	905,500	56,594
Classified Personnel	97.0	2,894,401	29,839	98.0	3,010,177	30,716			0
Substitutes/Temporary Help	XXXXX	217,159	XXXXXXXXXX	XXXXXX	238,493	XXXXXXXXXX	XXXXXX	225,000	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

Buhler USD 313 District website below:

<http://www.buhlerschools.org>

- District and BOE Information
- School Information
- Employment Information
- District Services – Food Service, Transportation, Health
- Admission Information