

Budget at a Glance 2020-21



USD 395 - LaCrosse

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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	2,489,925	63%	2,594,247	60%	4%	3,154,810	58%	22%
Student Support Services	51,173	1%	55,560	1%	9%	106,523	2%	92%
Instructional Support Services	8,014	0%	9,648	0%	20%	20,549	0%	113%
Administration & Support	505,434	13%	610,326	14%	21%	701,500	13%	15%
Operations & Maintenance	306,910	8%	351,668	8%	15%	513,999	9%	46%
Transportation	274,573	7%	243,522	6%	-11%	395,311	7%	62%
Food Services	227,798	6%	250,390	6%	10%	295,090	5%	18%
Capital Improvements	102,097	3%	192,028	4%	88%	263,050	5%	37%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,965,924	100%	4,307,389	100%	9%	5,450,832	100%	27%
Amount per Pupil	\$15,254		\$15,720		3%	\$1,816,944		11458%
Current Expenditures**	3,804,877	100%	3,961,912	100%	4%	4,783,782	100%	21%
Amount per Pupil	\$14,634		\$14,460		-1%	\$1,594,594		10928%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,434,640	61%	2,551,215	59%	-2%	3,004,810	55%	-4%
Instruction*** (Current Expenditures)	2,434,640	64%	2,551,215	64%	0%	3,004,810	63%	-1%

*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.

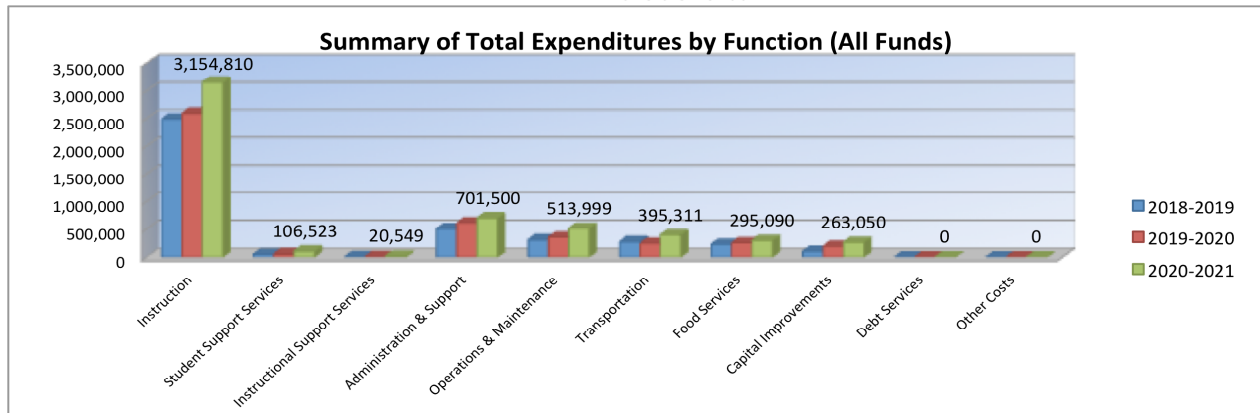
**Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

***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.

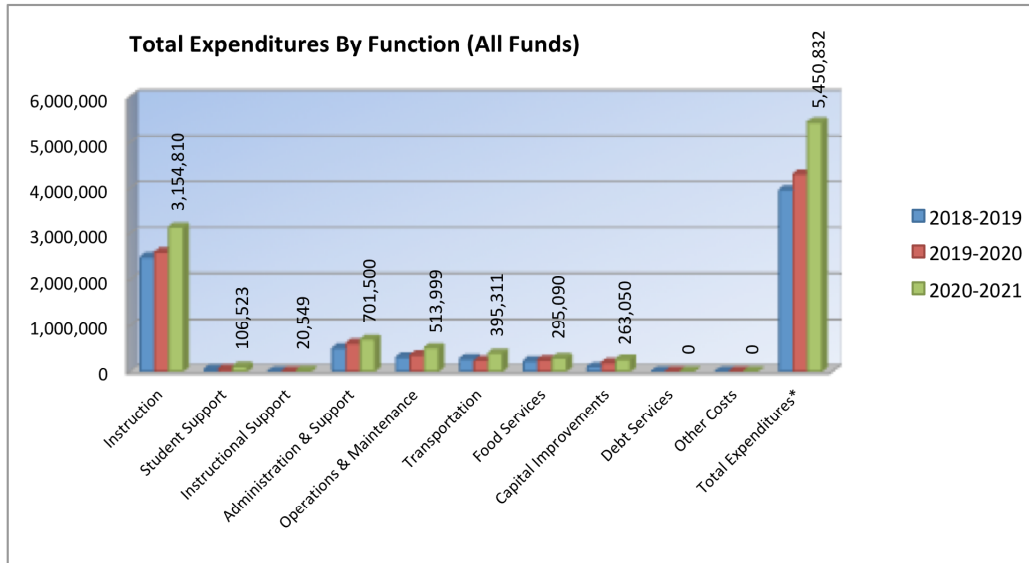
Further definition of what goes into each category:

- 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	2,489,925	2,594,247	3,154,810
Student Support	51,173	55,560	106,523
Instructional Support	8,014	9,648	20,549
Administration & Support	505,434	610,326	701,500
Operations & Maintenance	306,910	351,668	513,999
Transportation	274,573	243,522	395,311
Food Services	227,798	250,390	295,090
Capital Improvements	102,097	192,028	263,050
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,965,924	4,307,389	5,450,832

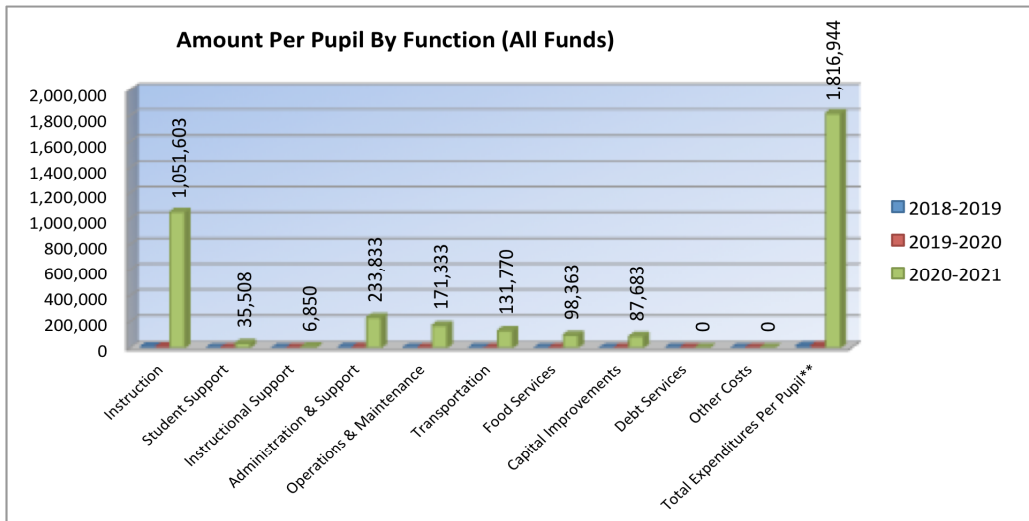


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	9,577	9,468	1,051,603
Student Support	197	203	35,508
Instructional Support	31	35	6,850
Administration & Support	1,944	2,227	233,833
Operations & Maintenance	1,180	1,283	171,333
Transportation	1,056	889	131,770
Food Services	876	914	98,363
Capital Improvements	393	701	87,683
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,254	15,720	1,816,944
Enrollment (FTE)*	260.0	274.0	3.0

*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.

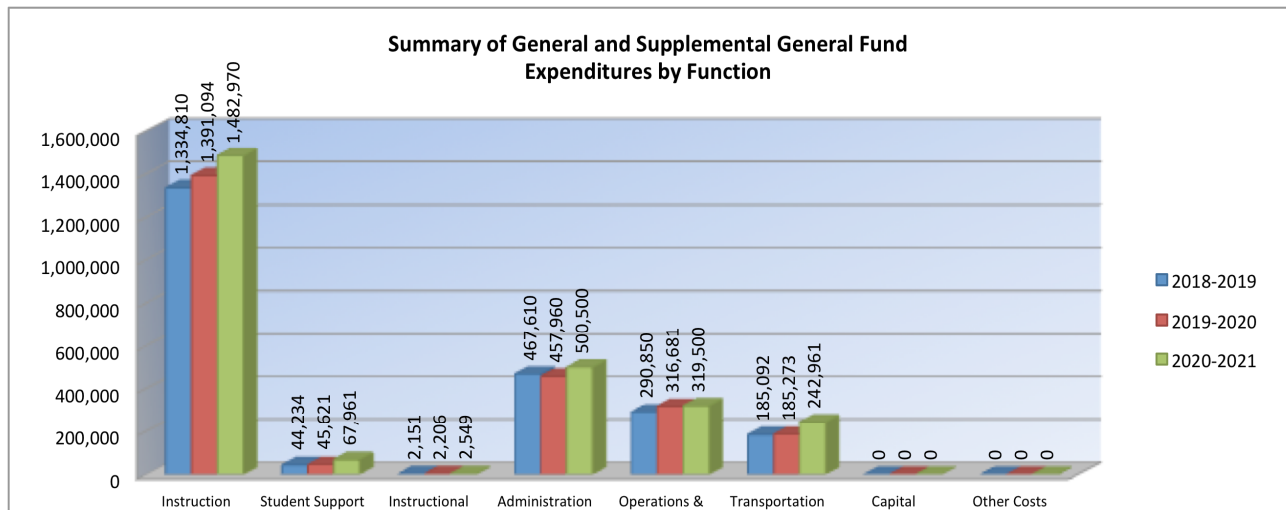


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

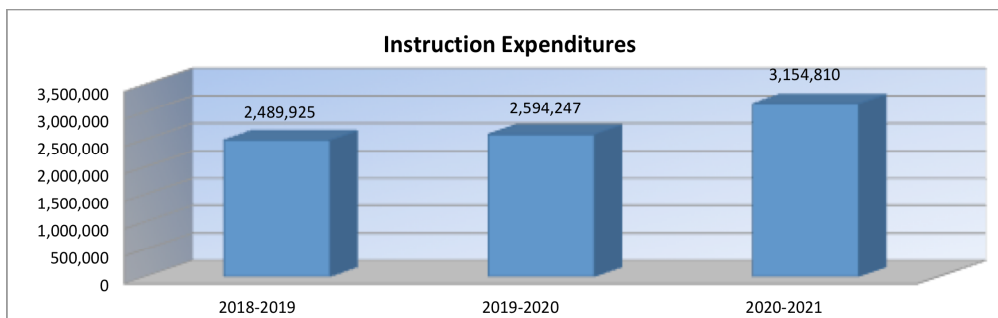
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,334,810	57%	1,391,094	58%	4%	1,482,970	57%	7%
Student Support	44,234	2%	45,621	2%	3%	67,961	3%	49%
Instructional Support	2,151	0%	2,206	0%	3%	2,549	0%	16%
Administration & Support	467,610	20%	457,960	19%	-2%	500,500	19%	9%
Operations & Maintenance	290,850	13%	316,681	13%	9%	319,500	12%	1%
Transportation	185,092	8%	185,273	8%	0%	242,961	9%	31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,324,747	100%	2,398,835	100%	3%	2,616,441	100%	9%
Amount per Pupil	\$8,941		\$8,755		-2%	\$872,147		9862%

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	706,861	677,554	-4%	781,609	15%
Federal Funds	98,830	89,564	-9%	120,425	34%
Supplemental General	627,949	713,540	14%	701,361	-2%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	231,574	254,183	10%	260,556	3%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	55,285	43,032	-22%	150,000	249%
Driver Education	3,512	4,210	20%	7,800	85%
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	2,056	1,947	-5%	5,280	171%
Special Education	409,139	388,382	-5%	607,597	56%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	175,817	172,784	-2%	234,000	35%
Gifts/Grants	0	0	0%	20,000	0%
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%	0	0%
KPERS Spec. Ret. Contribution	146,963	225,302	53%	266,182	18%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	31,939	23,749	-26%	0	0%
Activity Fund	0	0	0%	0	0%
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	2,489,925	2,594,247	4%	3,154,810	22%
Enrollment (FTE)*	260.0	274.0	5%	3.0	-99%
Amount per Pupil	9,577	9,468	-1%	1,051,603	11007%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,489,925	2,594,247	4%	3,154,810	22%



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	2,775,211	0	2,775,211	0	0	0	0	XXXXXXXXXX
Supplemental General	848,392	12,840	142,954				692,598	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	289,218	0		0	0	289,218	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	667,050	722,093	0	0	0	5,892	197,328	258,263
Driver Training	38,500	38,632	1,500	0	0	0	0	1,632
Declining Enrollment	0	0				0	XXXXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	281,090	74,511	1,370	76,650	0	73,000	55,559	0
Professional Development	14,500	12,700	1,800	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	5,280	5,971		0	0	0	0	691
Special Education	759,947	333,444	0	0	0	441,128	0	14,625
Career and Postsecondary Education	234,000	193,548	0	0	0	172,924	0	132,472
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	25,000	46,259	0	0			7,000	28,259
Textbook & Student Materials Revolving		74,466						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	358,281	0	358,281			0		XXXXXXXXXX
Contingency Reserve		264,128						XXXXXXXXXX
Activity Funds		31,864						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0			0
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0						0
Coop Special Education	0	0	0	0	0			0
Federal Funds	161,525	41,869	XXXXXXXXXXXX	119,656	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,457,994	1,852,325	3,281,116	196,306	0	982,162	952,485	435,942
Less Transfers	982,162							
TOTAL Budget Expenditures	\$5,475,832							

Sources of Revenue - - State, Federal, Local

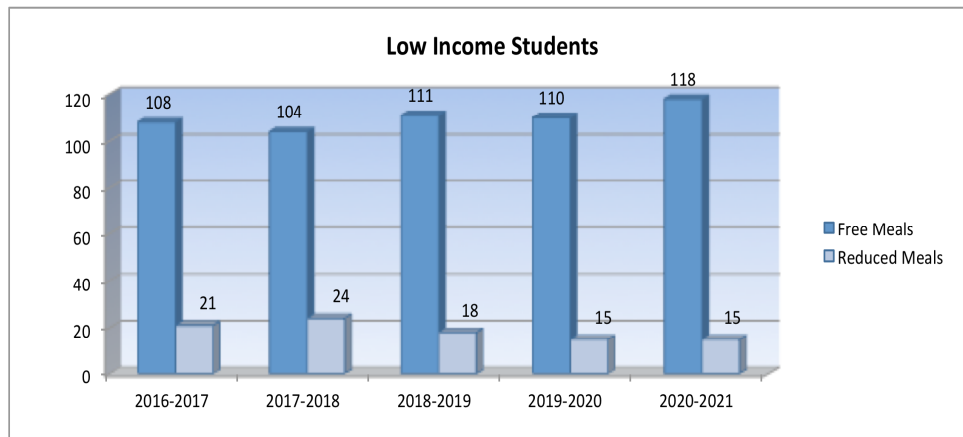
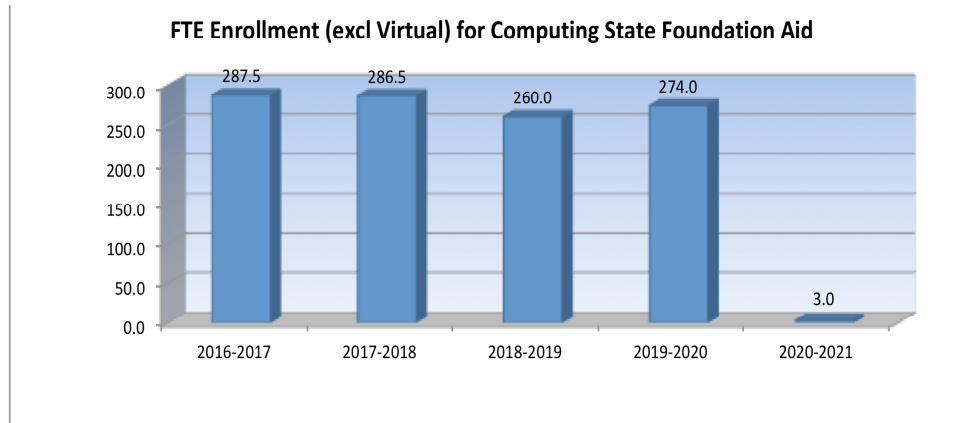
	2018-2019	2019-2020	2020-2021
State Revenues	2,934,684	3,158,634	3,281,116
Federal Revenues	174,550	227,897	196,306
Local Revenues*	994,442	1,129,918	952,485
Total Revenues	4,103,676	4,516,449	4,429,907
Revenues Per Pupil	15,783	16,483	1,476,636

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

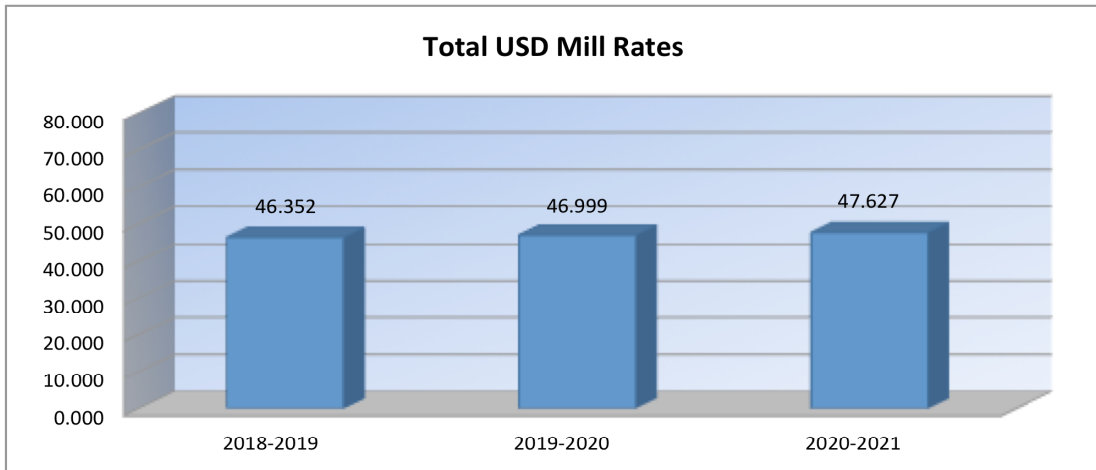
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	287.5	286.5	0%	260.0	-9%	274.0	5%	3.0	-99%
Number of Students - Free Meals	108	104	-4%	111	7%	110	-1%	118	7%
Number of Students - Reduced Meals	21	24	14%	18	-25%	15	-17%	15	0%



*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.

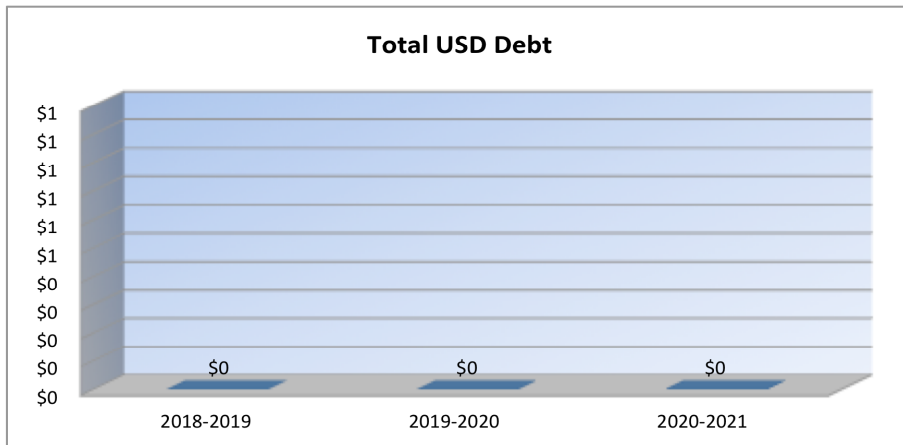
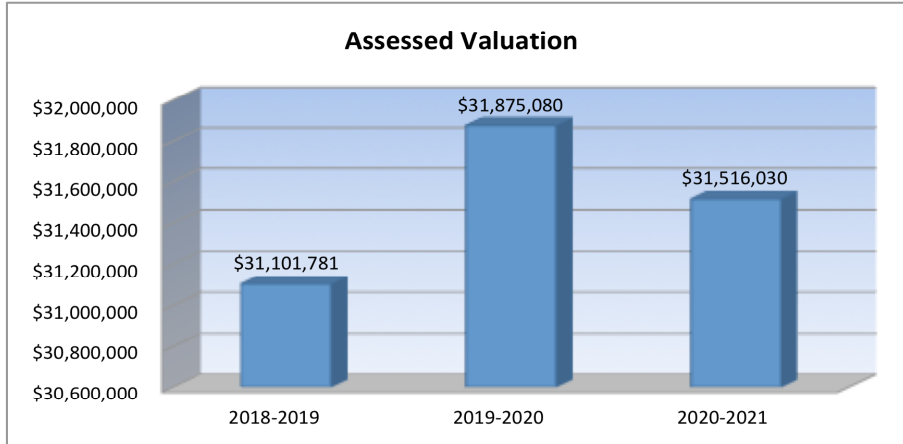
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	19.353	19.990	21.727
Adult Education	0.000	0.000	0.000
Capital Outlay	6.999	7.009	5.900
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	0.000	0.000	0.000
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
TOTAL USD	46.352	46.999	47.627
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



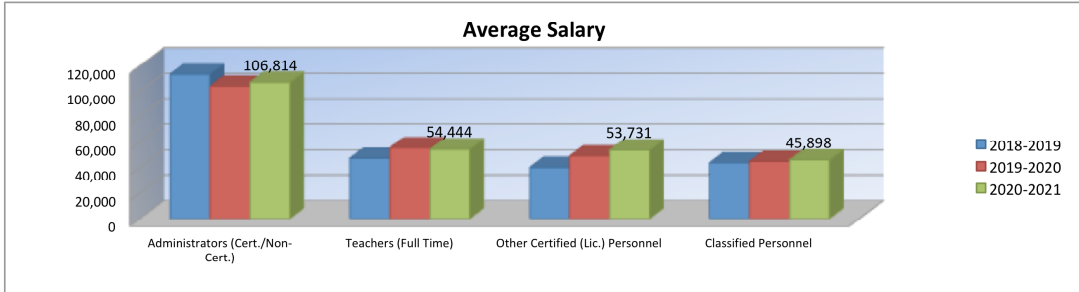
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$31,101,781	\$31,875,080	\$31,516,030
Bonded Indebtedness	0	0	0



USD# 395
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)	2.0	226,344	113,172	2.0	207,732	103,866	2.0	213,628	106,814
Teachers (Full Time)	25.0	1,182,399	47,296	25.0	1,387,704	55,508	26.0	1,415,550	54,444
Other Certified (Licensed) Personnel	1.0	40,024	40,024	1.0	49,103	49,103	1.0	53,731	53,731
Classified Personnel	12.0	525,429	43,786	13.0	581,371	44,721	13.0	596,672	45,898
Substitutes/Temporary Help	XXXXXX	41,333	XXXXXXXXXX	XXXXXX	41,000	XXXXXXXXXX	XXXXXX	42,000	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