

Budget at a Glance 2020-21



USD 382 - Pratt

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2020-21.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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	9,224,109	61%	9,569,733	61%	4%	11,555,239	61%	21%
Student Support Services	350,602	2%	339,265	2%	-3%	338,517	2%	0%
Instructional Support Services	452,192	3%	398,678	3%	-12%	348,643	2%	-13%
Administration & Support	1,213,668	8%	1,304,237	8%	7%	1,380,035	7%	6%
Operations & Maintenance	1,470,980	10%	1,319,223	8%	-10%	1,906,752	10%	45%
Transportation	398,628	3%	652,448	4%	64%	1,039,253	6%	59%
Food Services	607,299	4%	620,288	4%	2%	649,859	3%	5%
Capital Improvements	389,397	3%	373,059	2%	-4%	569,676	3%	53%
Debt Services	989,315	7%	999,477	6%	1%	1,064,891	6%	7%
Other Costs	950	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	15,097,140	100%	15,576,408	100%	3%	18,852,865	100%	21%
Amount per Pupil	\$13,107		\$13,032		-1%	\$15,578		20%
Current Expenditures**	13,220,543	100%	13,848,230	100%	5%	15,597,798	100%	13%
Amount per Pupil	\$11,478		\$11,587		1%	\$12,889		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	9,124,393	60%	9,551,776	61%	1%	11,047,739	59%	-2%
Instruction*** (Current Expenditures)	9,124,393	69%	9,551,776	69%	0%	11,047,739	71%	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.

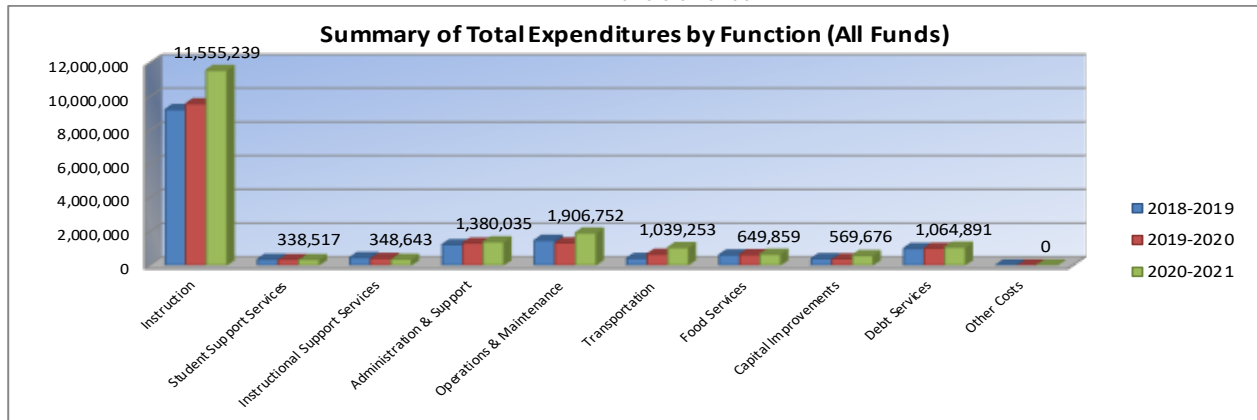
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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



Intentionally left blank

Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual
Instruction	8,008	8,007
Student Support	304	284
Instructional Support	393	334
Administration & Support	1,054	1,091
Operations & Maintenance	1,277	1,104
Transportation	346	546
Food Services	527	519
Capital Improvements	338	312
Debt Services	859	836
Other Costs	1	0
Total Expenditures Per Pupil**	13,107	13,032
Enrollment (FTE)*	1,151.8	1,195.2

**FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18: kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18: kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.*

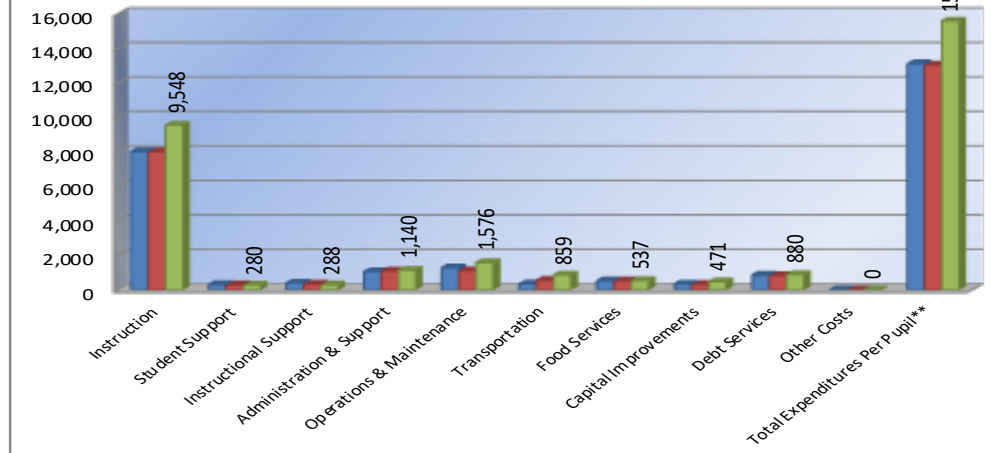
Intentionally left blank

Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	20
Instruction	8,008	8,007	
Student Support	304	284	
Instructional Support	393	334	
Administration & Support	1,054	1,091	
Operations & Maintenance	1,277	1,104	
Transportation	346	546	
Food Services	527	519	
Capital Improvements	338	312	
Debt Services	859	836	
Other Costs	1	0	
Total Expenditures Per Pupil**	13,107	13,032	
Enrollment (FTE)*	1,151.8	1,195.2	

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Amount Per Pupil By Function (All Funds)

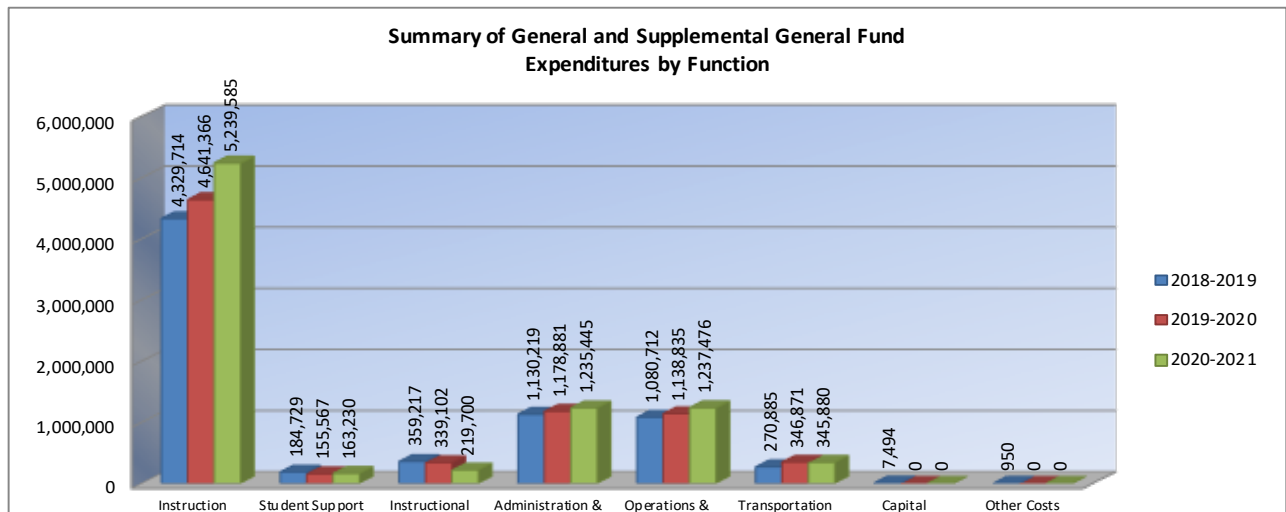


**The funds that are included in the categories above are: General, Supplemental General, Bilingual At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program Education, Career and Postsecondary Education, Professional Development, Bond & Interest # 1, Bond Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & ...

Summary of General and Supplemental General Fund Expenditures by Function

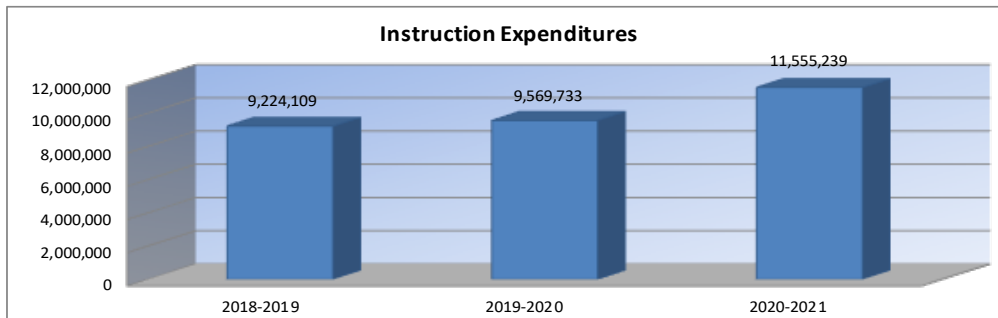
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	4,329,714	59%	4,641,366	59%	7%	5,239,585	62%	13%
Student Support	184,729	3%	155,567	2%	-16%	163,230	2%	5%
Instructional Support	359,217	5%	339,102	4%	-6%	219,700	3%	-35%
Administration & Support	1,130,219	15%	1,178,881	15%	4%	1,235,445	15%	5%
Operations & Maintenance	1,080,712	15%	1,138,835	15%	5%	1,237,476	15%	9%
Transportation	270,885	4%	346,871	4%	28%	345,880	4%	0%
Capital Improvements	7,494	0%	0	0%	-100%	0	0%	0%
Other Costs	950	0%	0	0%	-100%	0	0%	0%
Total Expenditures	7,363,920	100%	7,800,622	100%	6%	8,441,316	100%	8%
Amount per Pupil	\$6,393		\$6,527		2%	\$6,975		7%

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	3,255,594	3,692,741	13%	3,884,361	5%
Federal Funds	306,963	259,936	-15%	460,406	77%
Supplemental General	1,074,120	948,625	-12%	1,355,224	43%
Preschool-Aged At-Risk	31,870	54,360	71%	108,320	99%
At Risk (K-12)	1,043,344	1,074,604	3%	1,066,839	-1%
Bilingual Education	76,090	95,466	25%	108,285	13%
Virtual Education	76,930	78,982	3%	112,620	43%
Capital Outlay	99,716	17,957	-82%	507,500	2726%
Driver Education	13,752	0	-100%	26,000	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	105,386	92,774	-12%	99,120	7%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	1,148	1,681	46%	5,276	214%
Special Education	2,022,964	2,078,079	3%	2,600,597	25%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	161,039	202,191	26%	264,850	31%
Gifts/Grants	123,466	121,037	-2%	210,638	74%
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	425,275	645,980	52%	745,203	15%
Contingency Reserve	0	0	0%		
Text Book & Student Material	56,564	34,913	-38%		
Activity Fund	349,888	170,407	-51%		
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	9,224,109	9,569,733	4%	11,555,239	21%
Enrollment (FTE)*	1,151.8	1,195.2	4%	1,210.2	1%
Amount per Pupil	8,008	8,007	0%	9,548	19%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	9,224,109	9,569,733	4%	11,555,239	21%



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	9,572,703	0	9,572,703	0	0	0	0	XXXXXXXXXX
Supplemental General	2,858,497	147,991	1,155,976				1,554,530	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	108,320	21,000				87,320	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,093,299	0				1,093,299	0	0
Bilingual Education	108,285	38,285		500		69,500	0	0
Virtual Education	112,620	98,233				14,387	0	0
Capital Outlay	2,282,926	1,260,633	207,638	0	0	0	814,655	0
Driver Training	41,348	26,098	5,250	0	0	0	10,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	99,120	29,124		0		19,996	50,000	0
Food Service	637,614	74,166	4,944	364,938	0	0	193,566	0
Professional Development	95,576	21,827	14,336	0	0	59,413	0	0
Parent Education Program	35,705	0	22,000	0	0	11,205	2,500	0
Summer School	5,276	5,276				0	0	0
Special Education	2,771,185	303,602	0	0	15,000	2,440,583	12,000	0
Career and Postsecondary Education	264,850	70,669	0	0	0	194,181	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	210,638	70,638	122,000	0			18,000	0
Textbook & Student Materials Revolving		11,539						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,112,240	0	1,112,240			0		XXXXXXXXXX
Contingency Reserve		650,000						XXXXXXXXXX
Activity Funds		103,226						XXXXXXXXXX
Bond and Interest #1	972,141	986,358	262,478	0	0		657,057	933,752
Bond and Interest #2	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
Federal Funds	460,406	17,685	XXXXXXXXXX	442,721	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	22,842,749	3,936,350	12,479,565	808,159	15,000	3,989,884	3,312,308	933,752
Less Transfers	3,989,884							
TOTAL Budget Expenditures	\$18,852,865							

Sources of Revenue - - State, Federal, Local

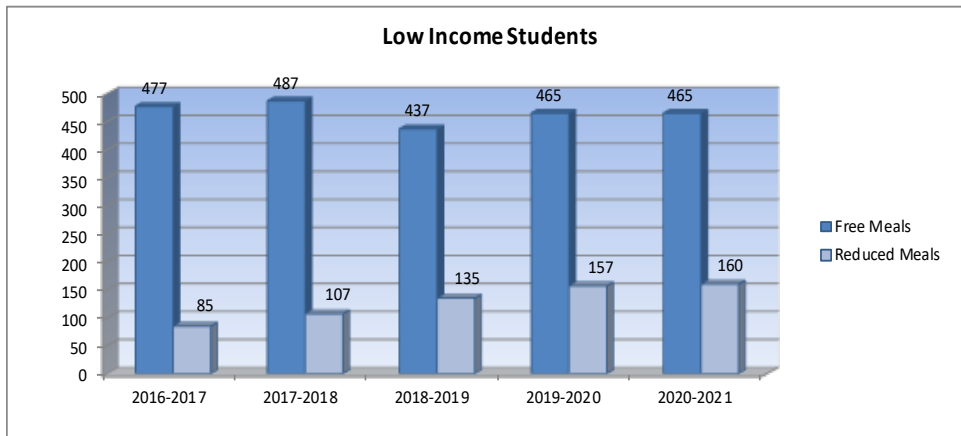
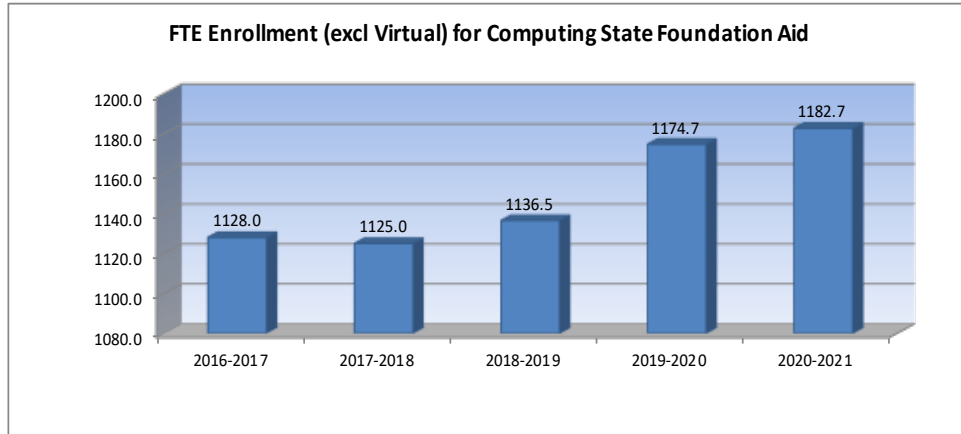
	2018-2019	2019-2020	2020-2021
State Revenues	10,329,172	11,412,324	12,479,565
Federal Revenues	677,994	682,394	808,159
Local Revenues*	3,984,617	3,739,135	3,327,308
Total Revenues	14,991,783	15,833,853	16,615,032
Revenues Per Pupil	13,016	13,248	13,729

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

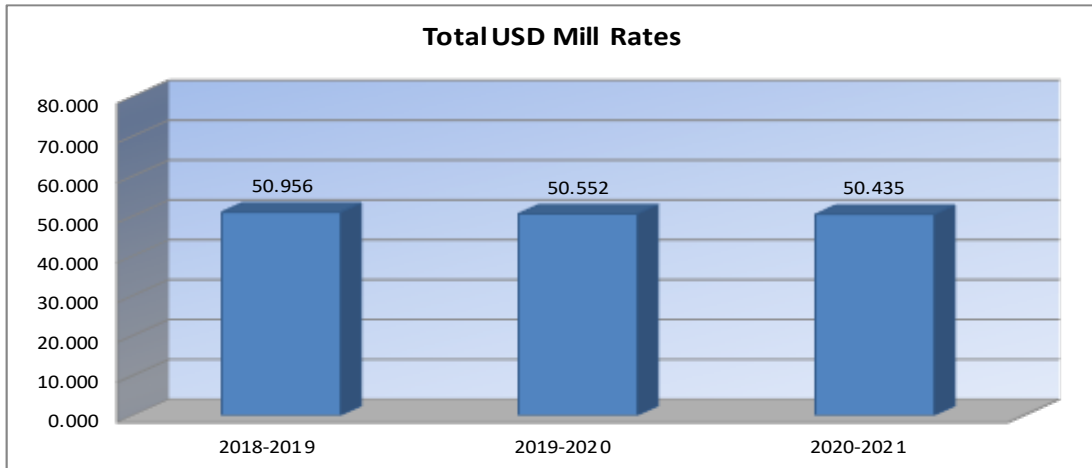
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,128.0	1,125.0	0%	1,136.5	1%	1,174.7	3%	1,182.7	1%
Number of Students - Free Meals	477	487	2%	437	-10%	465	6%	465	0%
Number of Students - Reduced Meals	85	107	26%	135	26%	157	16%	160	2%



*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.

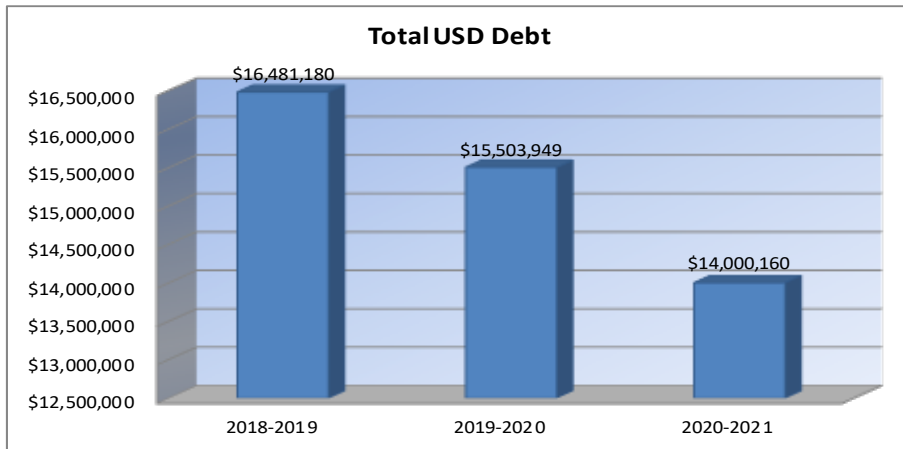
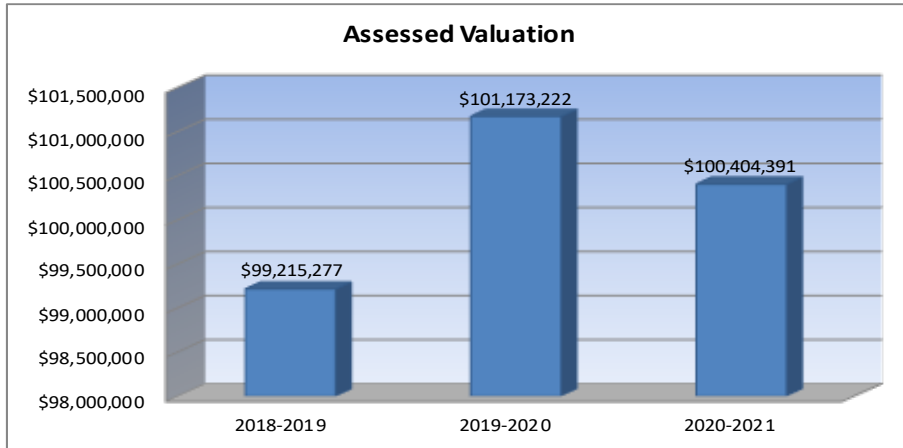
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	17.032	15.496	15.832
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	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	5.924	7.056	6.603
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	50.956	50.552	50.435
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



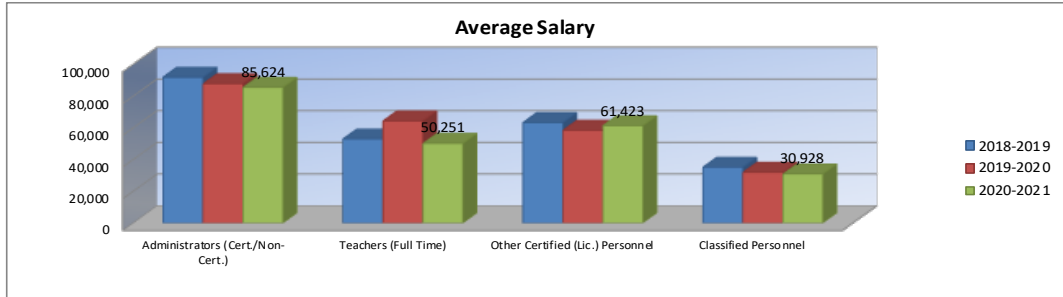
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$99,215,277	\$101,173,222	\$100,404,391
Bonded Indebtedness	16,481,180	15,503,949	14,000,160



USD# 382
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)	10.7	984,003	91,963	9.7	852,507	87,887	10.7	916,172	85,624
Teachers (Full Time)	67.0	3,549,733	52,981	71.0	4,573,574	64,417	74.0	3,718,598	50,251
Other Certified (Licensed) Personnel	4.7	297,734	63,348	4.7	275,204	58,554	4.7	288,687	61,423
Classified Personnel	45.7	1,609,243	35,213	43.5	1,390,744	31,971	46.1	1,425,760	30,928
Substitutes/Temporary Help	XXXXX	154,600	XXXXXXXXXX	XXXXX	113,439	XXXXXXXXXX	XXXXX	202,000	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://datacentral.ksde.org/default.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