

Budget at a Glance 2018-19



USD 381 - Spearville



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	2,437,859	47%	2,669,672	53%	10%	3,463,923	48%	30%
Student Support Services	32,699	1%	37,104	1%	13%	62,400	1%	68%
Instructional Support Services	0	0%	870	0%	0%	11,000	0%	1164%
Administration & Support	475,594	9%	513,935	10%	8%	547,810	8%	7%
Operations & Maintenance	504,790	10%	497,619	10%	-1%	519,600	7%	4%
Transportation	539,470	10%	231,024	5%	-57%	1,044,450	15%	352%
Food Services	192,784	4%	185,568	4%	-4%	219,845	3%	18%
Capital Improvements	161,901	3%	57,052	1%	-65%	459,000	6%	705%
Debt Services	804,494	16%	807,956	16%	0%	814,857	11%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,149,591	100%	5,000,800	100%	-3%	7,142,885	100%	43%
Amount per Pupil	\$14,926		\$15,177		2%	\$22,183		46%
Current Expenditures**	4,136,925	100%	4,093,608	100%	-1%	5,770,028	100%	41%
Amount per Pupil	\$11,991		\$12,424		4%	\$17,919		44%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,398,908	47%	2,666,521	53%	6%	3,412,423	48%	-5%
Instruction*** (Current Expenditures)	2,398,908	58%	2,666,521	65%	7%	3,412,423	59%	-6%

* 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

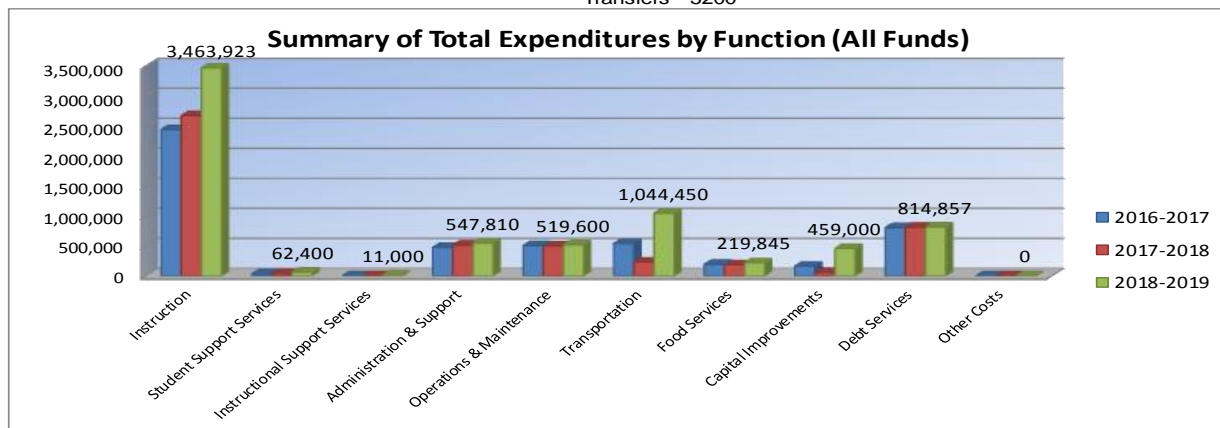
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

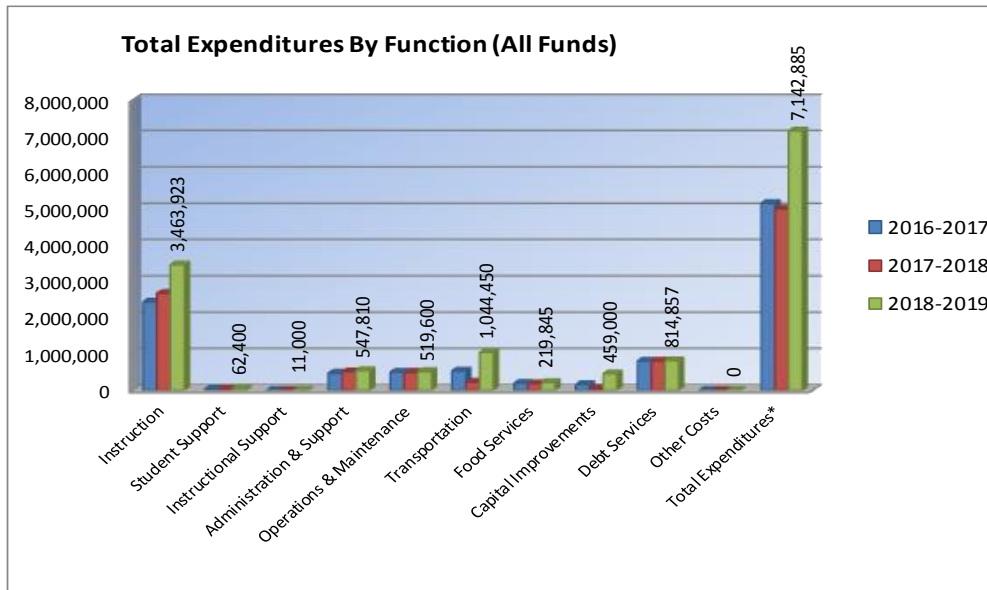
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	2,437,859	2,669,672	3,463,923
Student Support	32,699	37,104	62,400
Instructional Support	0	870	11,000
Administration & Support	475,594	513,935	547,810
Operations & Maintenance	504,790	497,619	519,600
Transportation	539,470	231,024	1,044,450
Food Services	192,784	185,568	219,845
Capital Improvements	161,901	57,052	459,000
Debt Services	804,494	807,956	814,857
Other Costs	0	0	0
Total Expenditures*	5,149,591	5,000,800	7,142,885

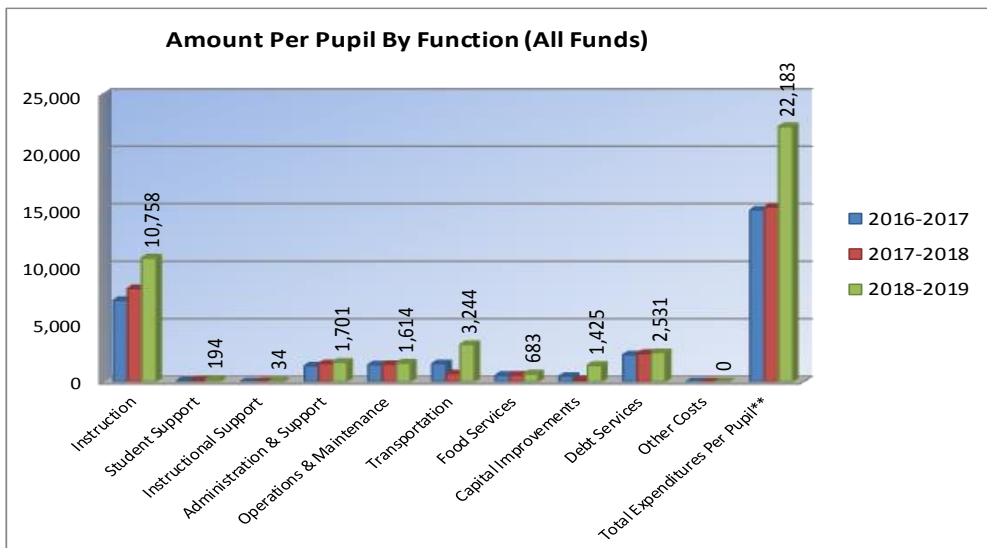


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,066	8,102	10,758
Student Support	95	113	194
Instructional Support	0	3	34
Administration & Support	1,379	1,560	1,701
Operations & Maintenance	1,463	1,510	1,614
Transportation	1,564	701	3,244
Food Services	559	563	683
Capital Improvements	469	173	1,425
Debt Services	2,332	2,452	2,531
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,926	15,177	22,183
Enrollment (FTE)*	345.0	329.5	322.0

*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.

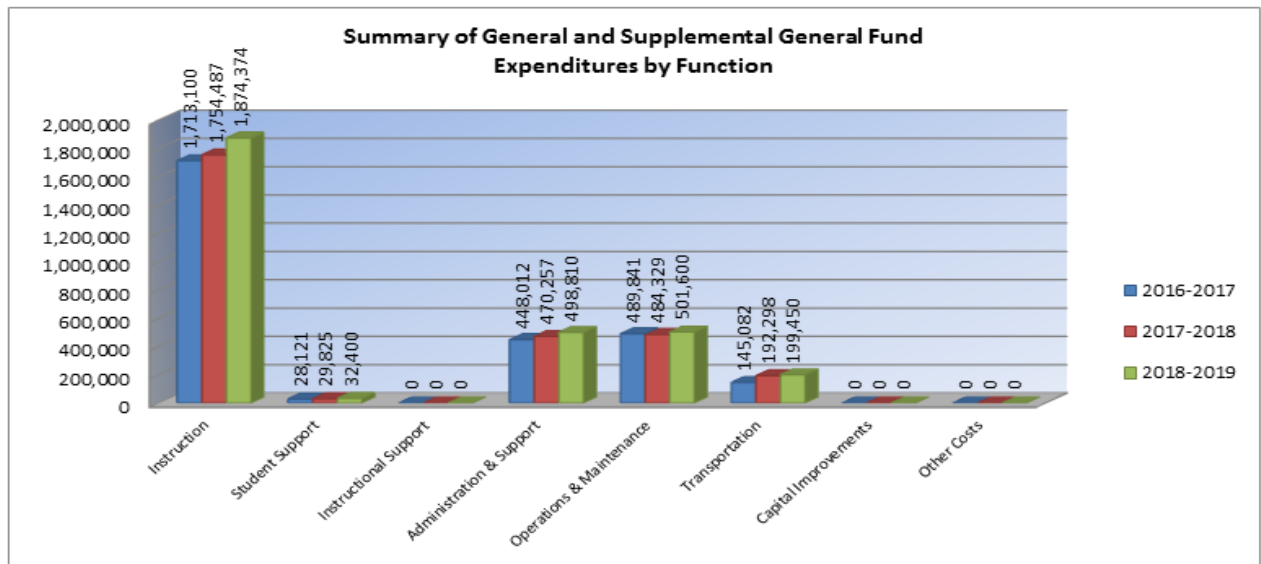


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

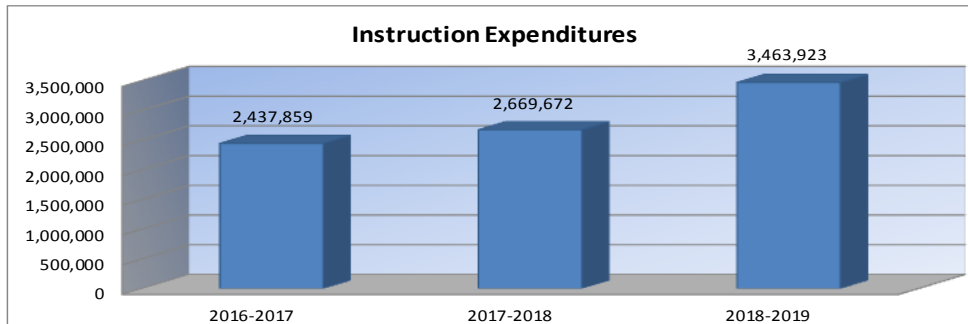
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,713,100	61%	1,754,487	60%	2%	1,874,374	60%	7%
Student Support	28,121	1%	29,825	1%	6%	32,400	1%	9%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	448,012	16%	470,257	16%	5%	498,810	16%	6%
Operations & Maintenance	489,841	17%	484,329	17%	-1%	501,600	16%	4%
Transportation	145,082	5%	192,298	7%	33%	199,450	6%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,824,156	100%	2,931,196	100%	4%	3,106,634	100%	6%
Amount per Pupil	\$8,186		\$8,896		9%	\$9,648		8%

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	1,568,425	1,566,152	0%	1,669,679	7%
Federal Funds	35,355	34,493	-2%	42,918	24%
Supplemental General	144,675	188,335	30%	204,695	9%
At Risk (4yr Old)	0	0	0%	139,289	0%
At Risk (K-12)	43,462	138,115	218%	131,198	-5%
Bilingual Education	0	0	0%	16,000	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	38,951	3,151	-92%	51,500	1534%
Driver Education	3,307	3,699	12%	7,360	99%
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	382,605	385,326	1%	434,162	13%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	49,396	48,584	-2%	71,435	47%
Gifts/Grants	7,309	71,441	877%	467,211	554%
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	106,814	169,858	59%	228,476	35%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	177	0%		
Activity Fund	57,560	60,341	5%		
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	2,437,859	2,669,672	10%	3,463,923	30%
Enrollment (FTE)*	345.0	329.5	-4%	322.0	-2%
Amount per Pupil	7,066	8,102	15%	10,758	33%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,437,859	2,669,672	10%	3,463,923	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 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	2,792,216	231	2,791,985	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	896,097	49,822	335,857			0	510,418	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	139,289	0		0	0	0	132,789	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	131,198	0		0	0	131,198	0	0
Bilingual Education	16,000	0		0	0	16,000	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	558,000	391,373	21,640	0	0	44,000	112,874	11,887
Driver Training	9,360	11,658	3,770	0	0	0	0	6,068
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	209,845	57,719	1,940	82,797	0	7,500	94,475	34,586
Professional Development	11,000	14,640	438	0	0	0	0	4,078
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	434,162	268,494	0	0	0	321,132	0	155,464
Career and Postsecondary Education	71,435	46,024	0	0	0	55,349	0	29,938
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		26,045						XXXXXXXXXX
Gifts and Grants	1,267,211	808,126	0				505,225	46,140
Textbook & Student Materials Revolving		28,843						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	330,976	0	330,976			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		182,489						XXXXXXXXXX
Activity Funds		5,285						XXXXXXXXXX
Bond and Interest #1	814,857	496,560	154,633	0	0		643,665	480,001
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	42,918	0	XXXXXXXXXX	42,918	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	7,724,564	2,387,309	3,641,239	125,715	0	575,179	1,999,446	768,162
Less Transfers	575,179							
TOTAL Budget Expenditures	\$7,149,385							

Sources of Revenue - - State, Federal, Local

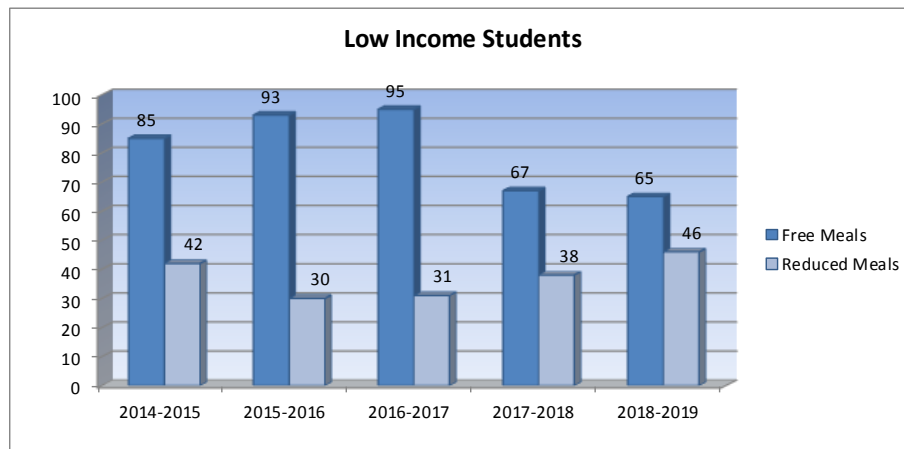
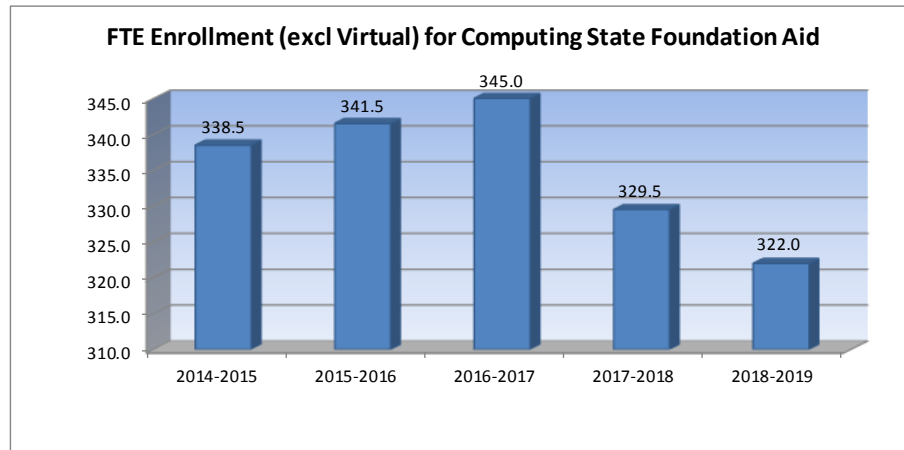
	2016-2017	2017-2018	2018-2019
State Revenues	3,169,572	3,412,036	3,641,239
Federal Revenues	116,040	108,703	125,715
Local Revenues*	1,704,728	1,986,564	1,999,446
Total Revenues	4,990,340	5,507,303	5,766,400
Revenues Per Pupil	14,465	16,714	17,908

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

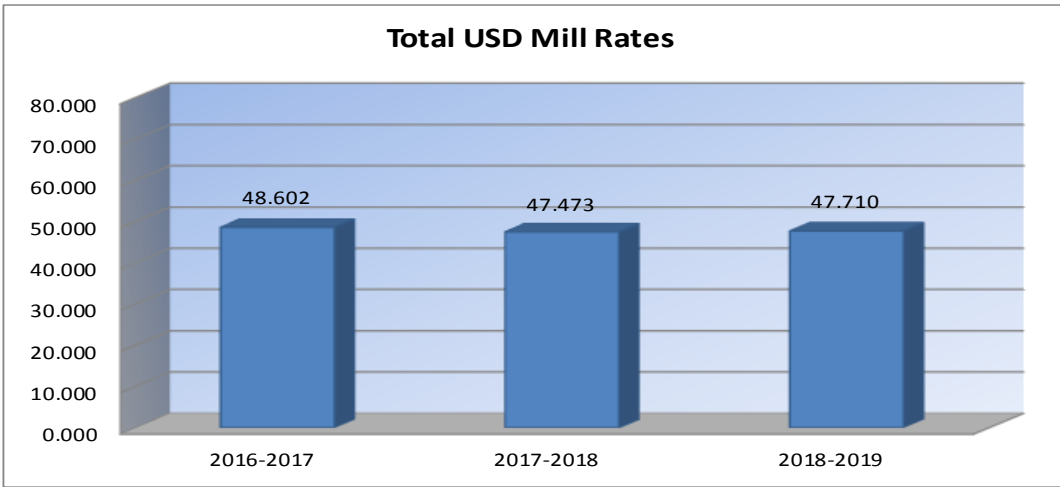
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	338.5	341.5	1%	345.0	1%	329.5	-4%	322.0	-2%
Number of Students - Free Meals	85	93	9%	95	2%	67	-29%	65	-3%
Number of Students - Reduced Meals	42	30	-29%	31	3%	38	23%	46	21%



*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.

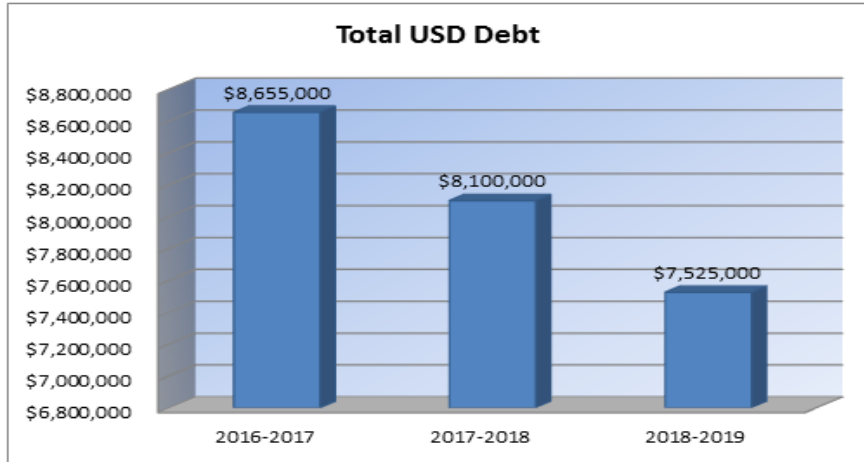
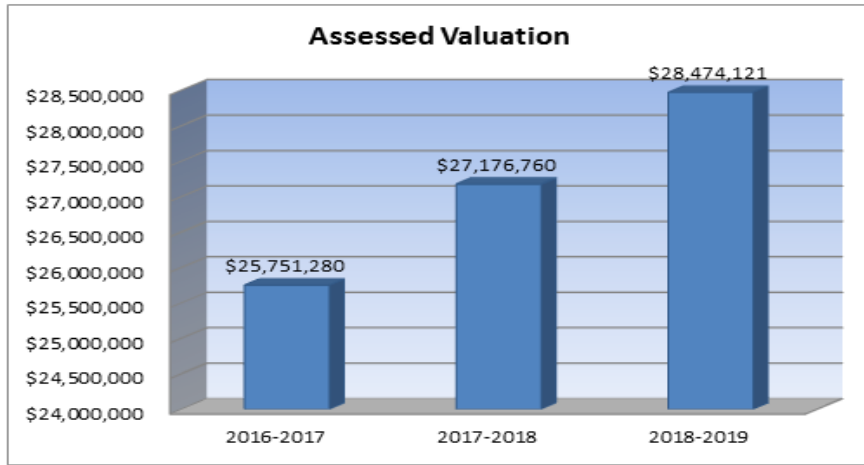
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	18.762	18.752	17.152
Adult Education	0.000	0.000	0.000
Capital Outlay	1.999	2.000	4.000
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	7.841	6.721	6.558
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	48.602	47.473	47.710
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	3.745	3.748	3.749
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	3.745	3.748	3.749



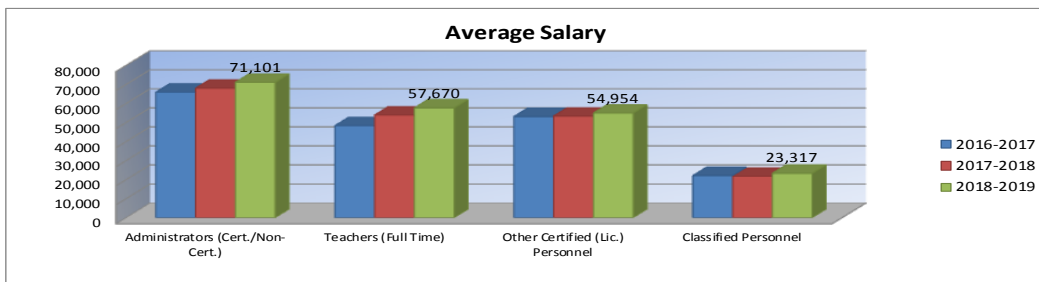
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$25,751,280	\$27,176,760	\$28,474,121
Bonded Indebtedness	8,655,000	8,100,000	7,525,000



USD# 381
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)	5.0	329,565	65,913	5.0	340,027	68,005	5.0	355,503	71,101
Teachers (Full Time)	28.0	1,352,483	48,303	28.0	1,509,089	53,896	28.0	1,614,766	57,670
Other Certified (Licensed) Personnel	1.4	74,378	53,127	1.4	74,714	53,367	1.4	76,935	54,954
Classified Personnel	20.0	442,501	22,125	20.0	435,357	21,768	19.0	443,022	23,317
Substitutes/Temporary Help	XXXXX	32,000	XXXXXXXXXX	XXXXX	41,398	XXXXXXXXXX	XXXXX	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