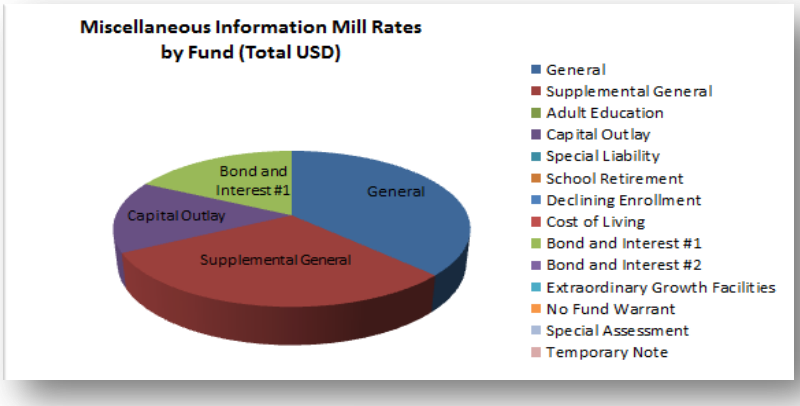
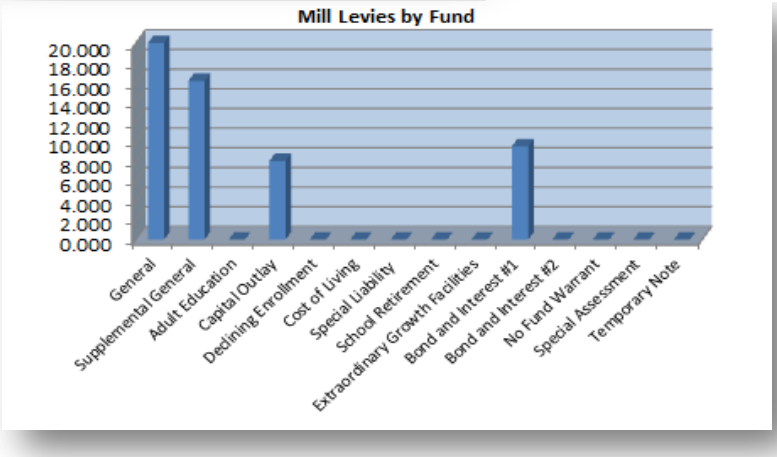
BUDGET AT A GLANCE

2015-16





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

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 2015-16..... 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

USD# 381

Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,472,996	56%	2,443,162	51%	-1%	2,611,227	40%	7%
Student Support Services	32,064	1%	39,602	1%	24%	34,000	1%	-14%
Instructional Support Services	8,378	0%	906	0%	-89%	10,000	0%	1004%
Administration & Support	607,214	14%	526,995	11%	-13%	1,150,725	17%	118%
Operations & Maintenance	428,712	10%	529,682	11%	24%	542,050	8%	2%
Transportation	167,288	4%	167,444	4%	0%	171,100	3%	2%
Food Services	196,803	4%	212,363	4%	8%	218,700	3%	3%
Capital Improvements	29,907	1%	56,777	1%	90%	1,050,000	16%	1749%
Debt Services	502,707	11%	797,182	17%	59%	799,845	12%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,446,069	100%	4,774,113	100%	7%	6,587,647	100%	38%
Amount per Pupil	$13,096		$14,104		8%	$19,095		35%
Current Expenditures**	3,836,176	100%	3,879,894	100%	1%	4,602,802	100%	19%
Amount per Pupil	$11,299		$11,462		1%	$13,341		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,395,717	54%	2,443,162	51%	-3%	2,531,227	38%	-13%
Instruction*** (Current Expenditures)	2,395,717	62%	2,443,162	63%	1%	2,531,227	55%	-8%

** 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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

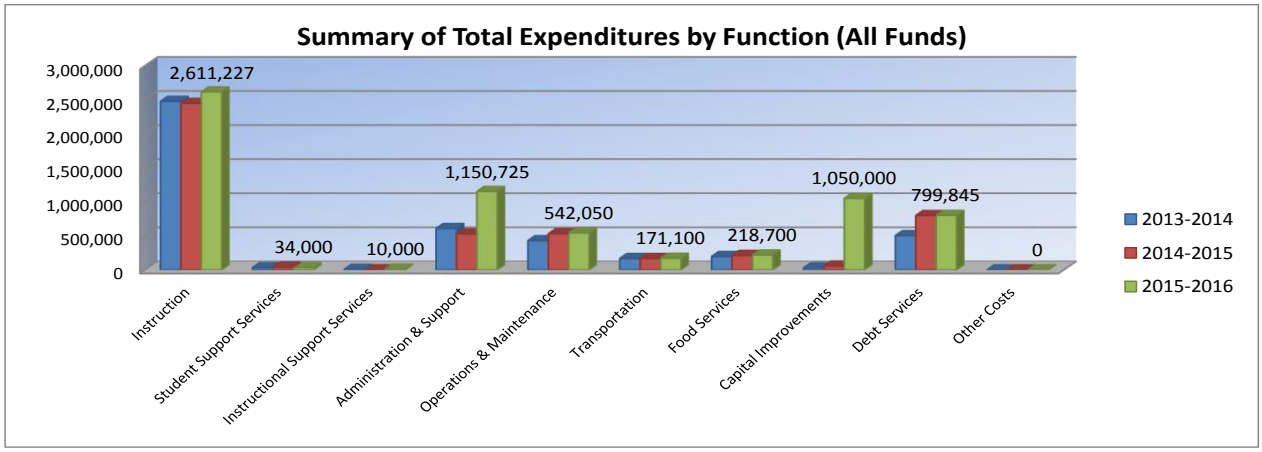
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

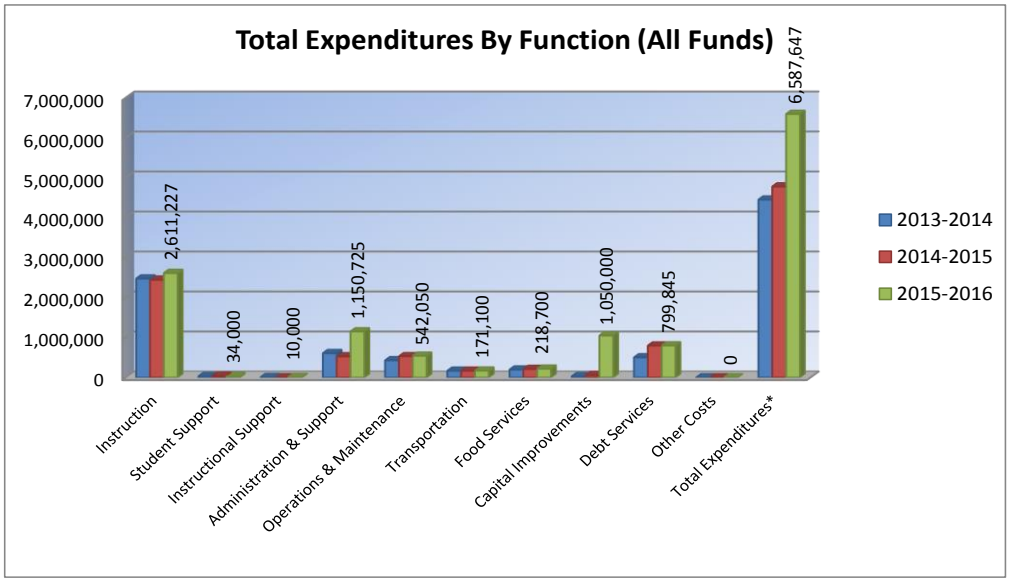
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 381

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,472,996	2,443,162	2,611,227
Student Support	32,064	39,602	34,000
Instructional Support	8,378	906	10,000
Administration & Support	607,214	526,995	1,150,725
Operations & Maintenance	428,712	529,682	542,050
Transportation	167,288	167,444	171,100
Food Services	196,803	212,363	218,700
Capital Improvements	29,907	56,777	1,050,000
Debt Services	502,707	797,182	799,845
Other Costs	0	0	0
Total Expenditures*	4,446,069	4,774,113	6,587,647

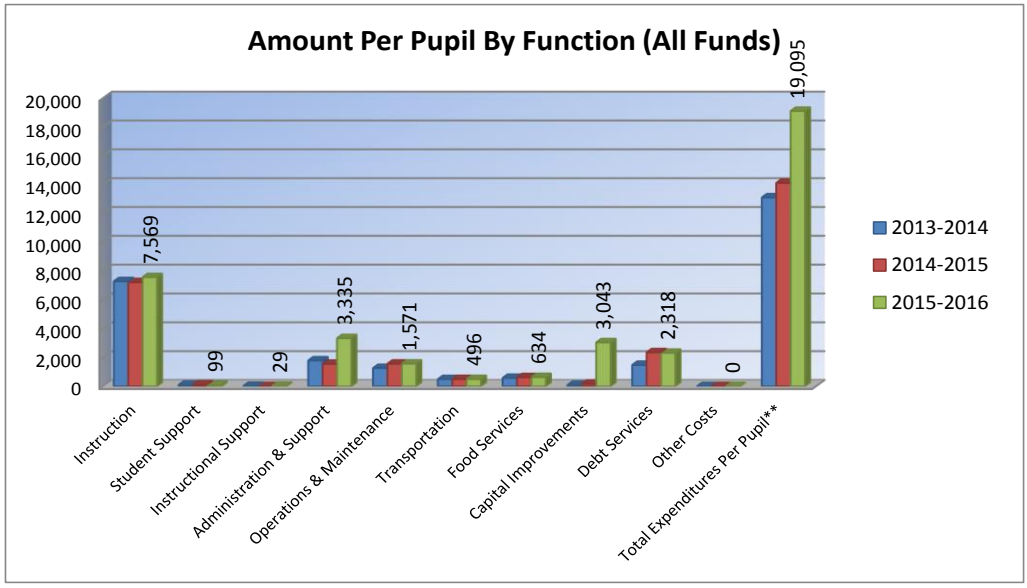


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	7,284	7,218	7,569
Student Support	94	117	99
Instructional Support	25	3	29
Administration & Support	1,789	1,557	3,335
Operations & Maintenance	1,263	1,565	1,571
Transportation	493	495	496
Food Services	580	627	634
Capital Improvements	88	168	3,043
Debt Services	1,481	2,355	2,318
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,096	14,104	19,095
Enrollment (FTE)*	339.5	338.5	345.0

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



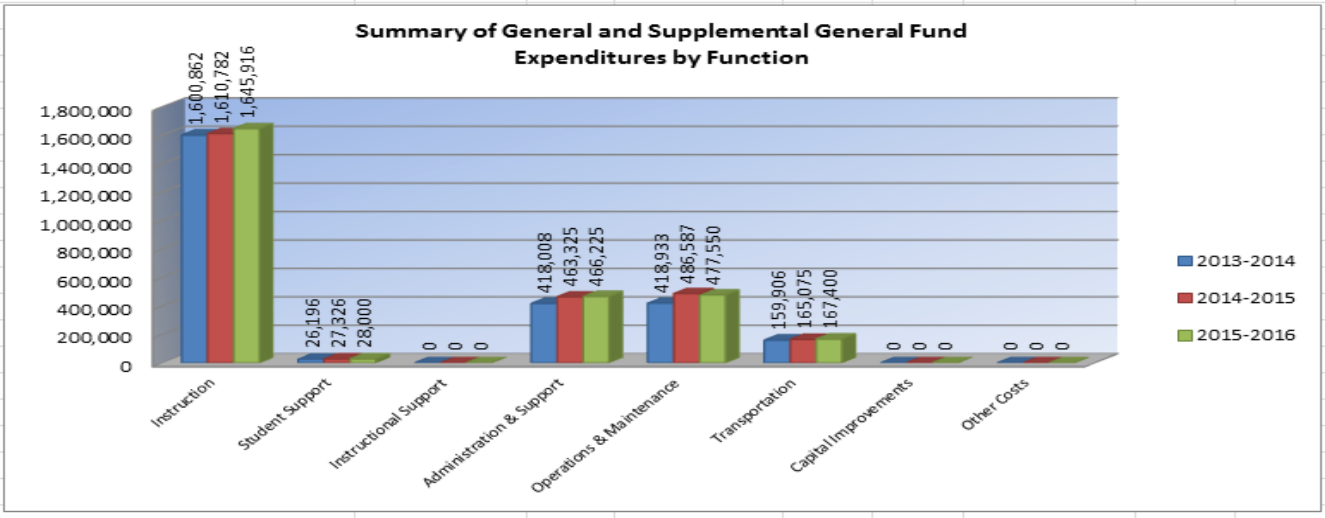
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

USD# 381

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	1,600,862	61%	1,610,782	59%	1%	1,645,916	59%	2%
Student Support	26,196	1%	27,326	1%	4%	28,000	1%	2%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	418,008	16%	463,325	17%	11%	466,225	17%	1%
Operations & Maintenance	418,933	16%	486,587	18%	16%	477,550	17%	-2%
Transportation	159,906	6%	165,075	6%	3%	167,400	6%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,623,905	100%	2,753,095	100%	5%	2,785,091	100%	1%
Amount per Pupil	$7,729		$8,133		5%	$8,073		-1%

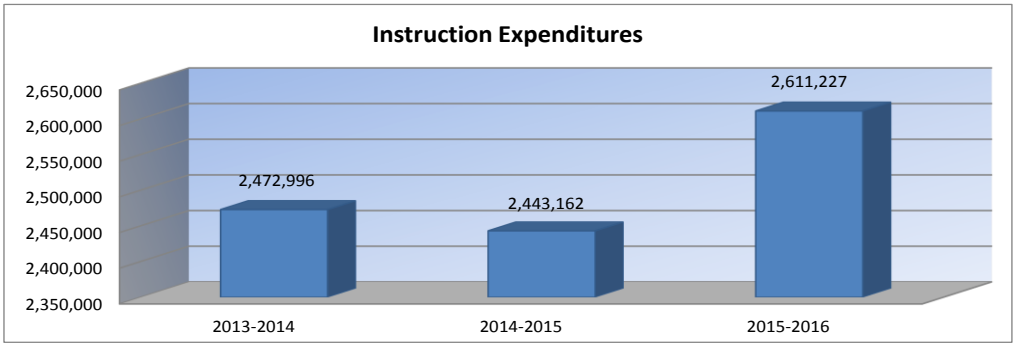
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 381

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	1,484,083		1,504,491	1%		1,539,916	2%
Federal Funds	31,993		32,468	1%		32,151	-1%
Supplemental General	116,779		106,291	-9%		106,000	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	150,135		164,163	9%		188,000	15%
Bilingual Education	0		0	0%		44	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	77,279		0	-100%		80,000	0%
Driver Education	4,098		24	-99%		13,000	54067%
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	376,465		366,242	-3%		429,214	17%
Cost of Living	0		0	0%		0	0%
Vocational Education	43,939		44,896	2%		52,000	16%
Gifts/Grants	0		0	0%		0	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%			
KPERS Spec. Ret. Contribution	136,911		132,465	-3%		170,902	29%
Contingency Reserve	0		6,599	0%			
Text Book & Student Material	13,929		15,054	8%			
Activity Fund	37,385		70,469	88%			
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	2,472,996		2,443,162	-1%		2,611,227	7%
Enrollment (FTE)*	339.5		338.5	0%		345.0	2%
Amount per Pupil	7,284		7,218	-1%		7,569	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,472,996		2,443,162	-1%		2,611,227	7%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

USD 381

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2016 Cash Balance
General	3,100,817	0	3,100,817	0	0	0	0	0
Supplemental General	884,315	19,310				359,761	505,244	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	188,000	92,848		0	xxxxxxxxxxx	120,000	0	24,848
Bilingual Education	44	44		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,185,000	308,758		0	0	0	946,189	69,947
Driver Training	13,000	12,896	1,425	0	xxxxxxxxxxx	0	0	1,321
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	211,100	24,392	2,016	82,123	xxxxxxxxxxx	24,000	86,893	8,324
Professional Development	10,000	13,406		0	xxxxxxxxxxx	2,000	0	5,406
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	432,914	408,305	0	0	xxxxxxxxxxx	422,463	0	397,854
Vocational Education	52,000	28,515	0	0	xxxxxxxxxxx	43,315	0	19,830
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	650,000	672,172					0	22,172
Textbook & Student Materials Revolving		306						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	228,502	0				228,502		XXXXXXXX
Contingency Reserve		182,489						XXXXXXXX
Activity Funds		6,239						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	799,845	435,588	223,677	0	0		587,292	446,712
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			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	32,151	0	xxxxxxxxxxx	32,151	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	7,787,688	2,205,268	3,327,935	114,274	0	1,200,041	2,125,618	996,414
Less Transfers	1,200,041							
TOTAL Budget Expenditures	$6,587,647							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	2,835,766	3,283,471	3,327,935
Federal Revenues	103,511	113,793	114,274
Local Revenues*	2,043,855	1,439,836	2,125,618
Total Revenues	4,983,132	4,837,100	5,567,827
Revenues Per Pupil	14,678	14,290	16,139

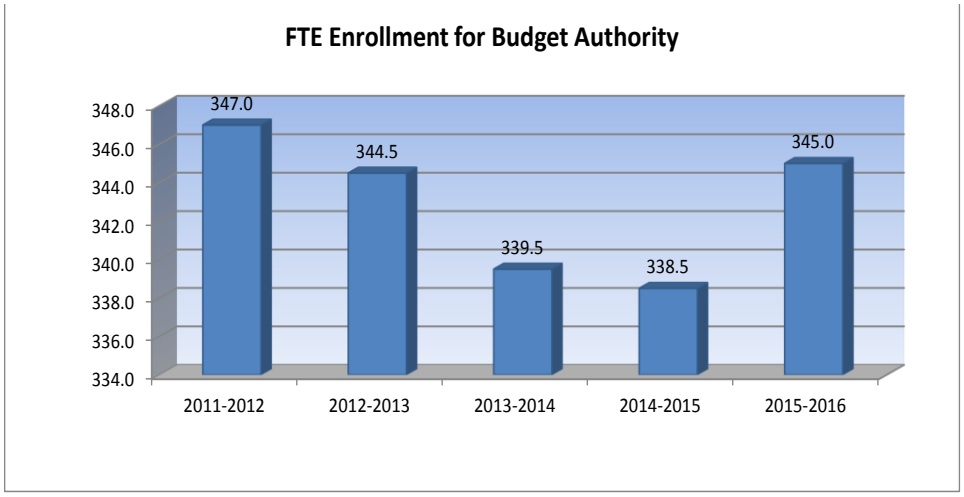
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

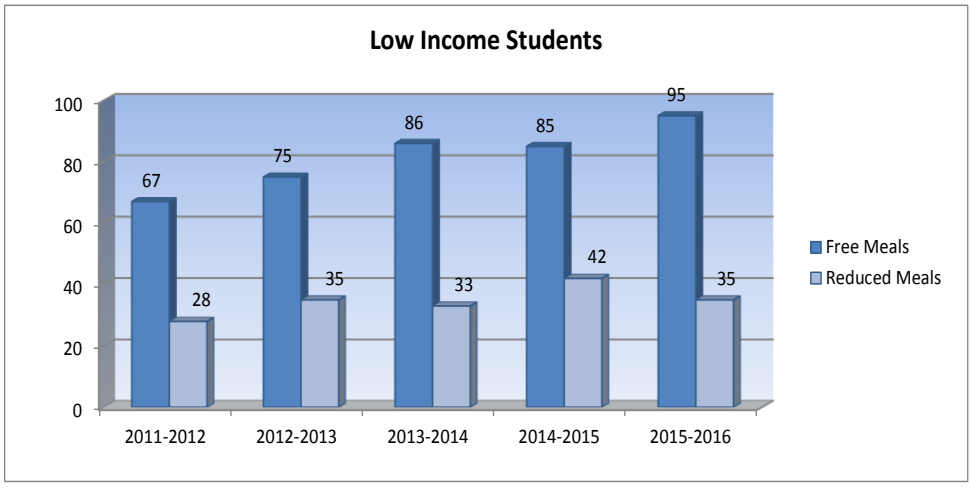
*Excludes "Transfers" to avoid duplication of revenue.

USD# 381

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	347.0	344.5	-1%	339.5	-1%	338.5	0%	345.0	2%
Number of Students - Free Meals	67	75	12%	86	15%	85	-1%	95	12%
Number of Students - Reduced Meals	28	35	25%	33	-6%	42	27%	35	-17%



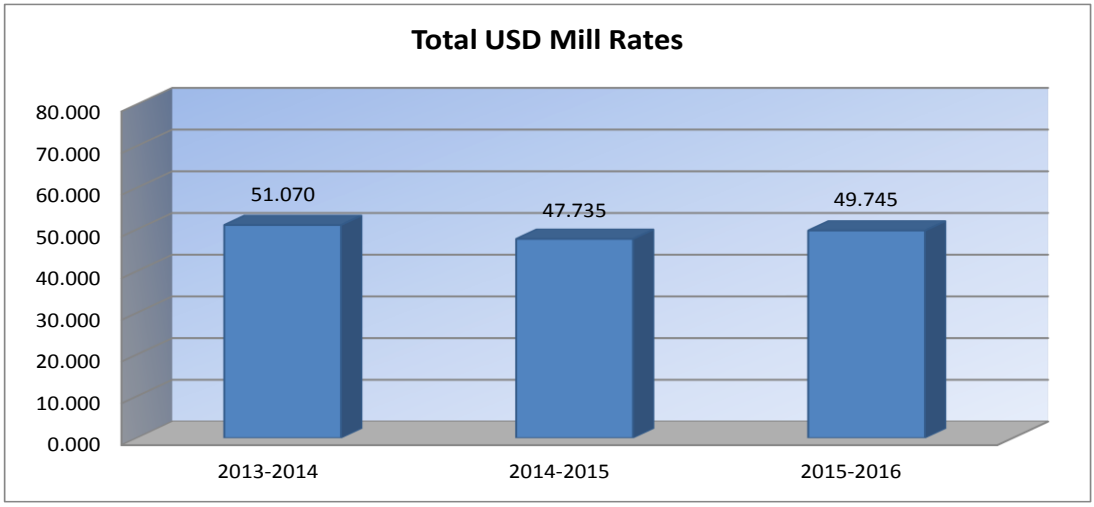


*FTE for state aid and budget authority purposes for the general fund.

USD# 381

Miscellaneous Information
Mill Rates by Fund

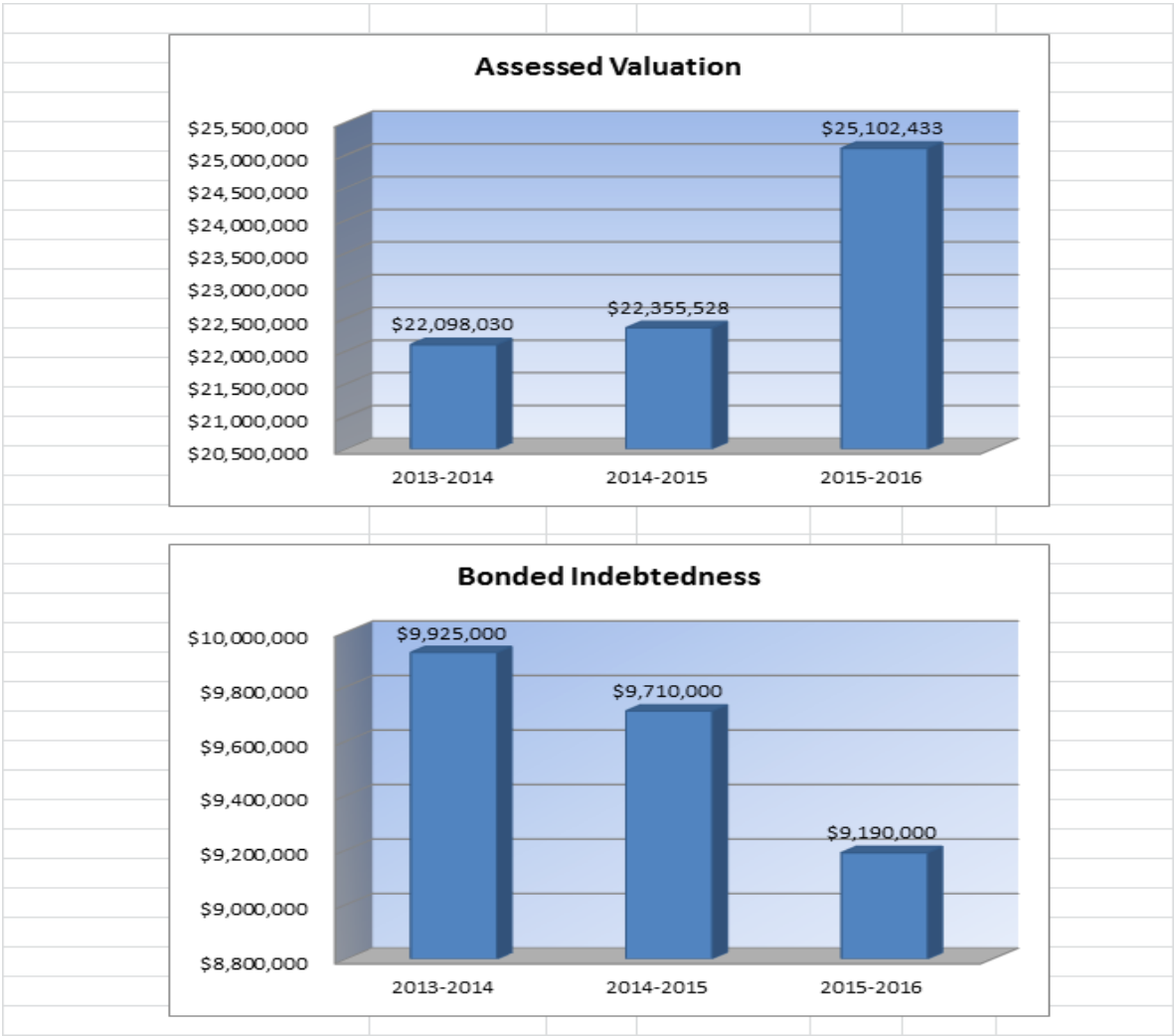
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	23.047	19.146	19.931
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	2.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.023	8.589	7.814
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	**51.070**	**47.735**	**49.745**
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	3.750	3.733	3.750
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**3.750**	**3.733**	**3.750**



USD# 381

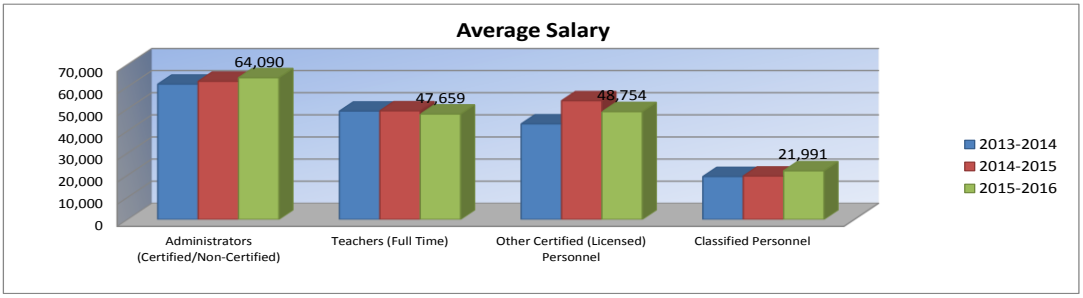
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$22,098,030	$22,355,528	$25,102,433
Bonded Indebtedness	9,925,000	9,710,000	9,190,000



USD# 381
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	367,000	61,167	6.0	374,697	62,450	5.2	333,269	64,090
Teachers (Full Time)	28.0	1,371,944	48,998	29.0	1,423,944	49,102	29.0	1,382,097	47,659
Other Certified (Licensed) Personnel	1.3	56,172	43,209	1.3	69,760	53,662	1.3	63,380	48,754
Classified Personnel	15.0	291,101	19,407	16.0	313,821	19,614	16.0	351,849	21,991
Substitutes/Temporary Help	XXXXX	30,552	XXXXXXXXX	XXXXX	34,158	XXXXXXXXX	XXXXX	68,237	XXXXXXXXX



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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

http://svapp15586.ksde.org/rcard/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses