Budget at a Glance
2018-19

USD 109 - Republic County

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

USD# 109

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	3,588,090	61%	3,697,344	60%	3%	4,137,053	45%	12%
Student Support Services	173,395	3%	178,843	3%	3%	282,740	3%	58%
Instructional Support Services	119,530	2%	138,312	2%	16%	164,261	2%	19%
Administration & Support	571,250	10%	625,989	10%	10%	674,386	7%	8%
Operations & Maintenance	635,935	11%	646,315	10%	2%	813,502	9%	26%
Transportation	305,180	5%	379,931	6%	24%	551,999	6%	45%
Food Services	318,811	5%	357,465	6%	12%	392,055	4%	10%
Capital Improvements	209,926	4%	178,562	3%	-15%	1,540,000	17%	762%
Debt Services	0	0%	0	0%	0%	551,810	6%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,922,117	100%	6,202,761	100%	5%	9,107,806	100%	47%
Amount per Pupil	$11,889		$12,115		2%	$17,583		45%
Current Expenditures**	5,598,719	100%	5,949,564	100%	6%	6,785,996	100%	14%
Amount per Pupil	$11,240		$11,620		3%	$13,100		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,568,752	60%	3,692,790	60%	0%	4,087,053	45%	-15%
Instruction*** (Current Expenditures)	3,568,752	64%	3,692,790	62%	-2%	4,087,053	60%	-2%

** 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)*

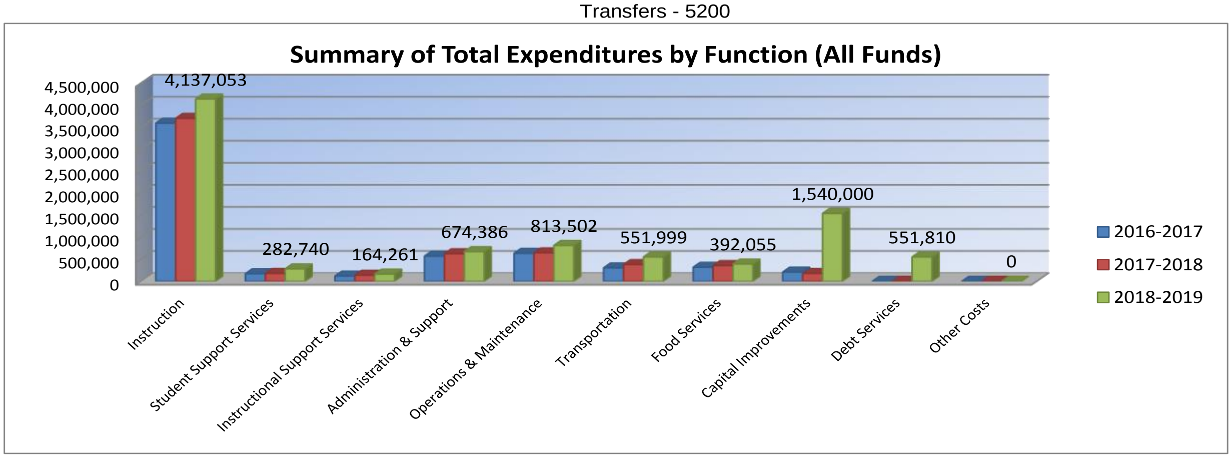
*** *Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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:

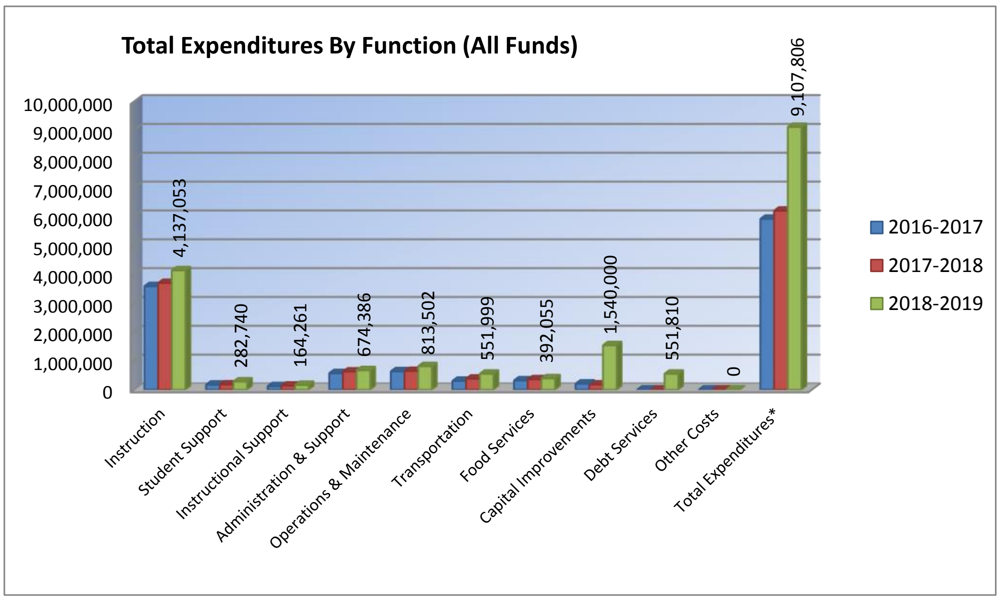
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600

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	3,588,090	3,697,344	4,137,053
Student Support	173,395	178,843	282,740
Instructional Support	119,530	138,312	164,261
Administration & Support	571,250	625,989	674,386
Operations & Maintenance	635,935	646,315	813,502
Transportation	305,180	379,931	551,999
Food Services	318,811	357,465	392,055
Capital Improvements	209,926	178,562	1,540,000
Debt Services	0	0	551,810
Other Costs	0	0	0
Total Expenditures*	5,922,117	6,202,761	9,107,806

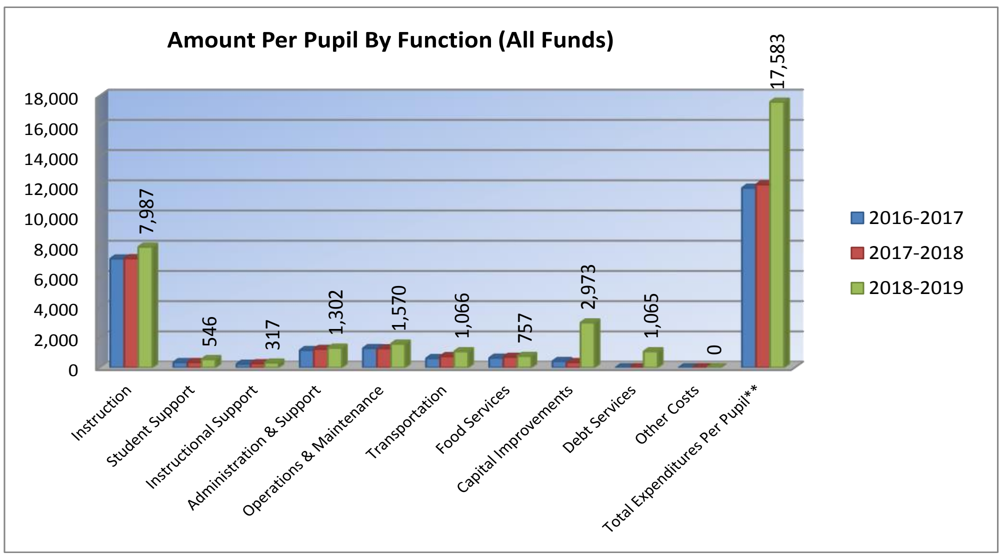


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,204	7,221	7,987
Student Support	348	349	546
Instructional Support	240	270	317
Administration & Support	1,147	1,223	1,302
Operations & Maintenance	1,277	1,262	1,570
Transportation	613	742	1,066
Food Services	640	698	757
Capital Improvements	421	349	2,973
Debt Services	0	0	1,065
Other Costs	0	0	0
Total Expenditures Per Pupil**	11,889	12,115	17,583
Enrollment (FTE)*	498.1	512.0	518.0

**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.*



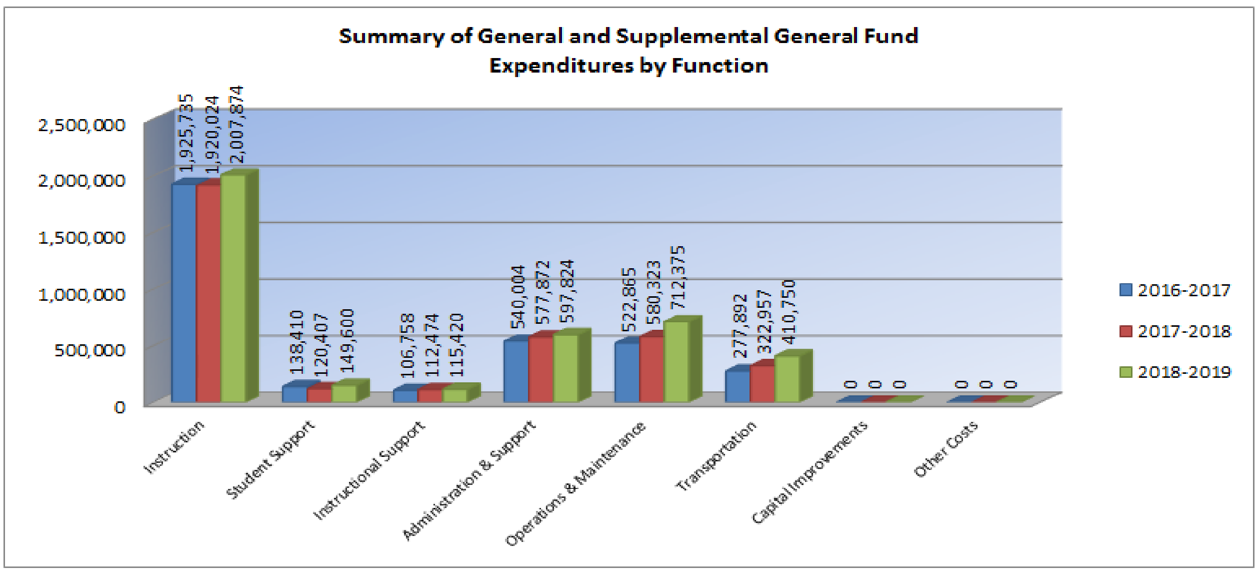
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

USD# 109

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	1,925,735	55%	1,920,024	53%	0%	2,007,874	50%	5%
Student Support	138,410	4%	120,407	3%	-13%	149,600	4%	24%
Instructional Support	106,758	3%	112,474	3%	5%	115,420	3%	3%
Administration & Support	540,004	15%	577,872	16%	7%	597,824	15%	3%
Operations & Maintenance	522,865	15%	580,323	16%	11%	712,375	18%	23%
Transportation	277,892	8%	322,957	9%	16%	410,750	10%	27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,511,664	100%	3,634,057	100%	3%	3,993,843	100%	10%
Amount per Pupil	$7,050		$7,098		1%	$7,710		9%

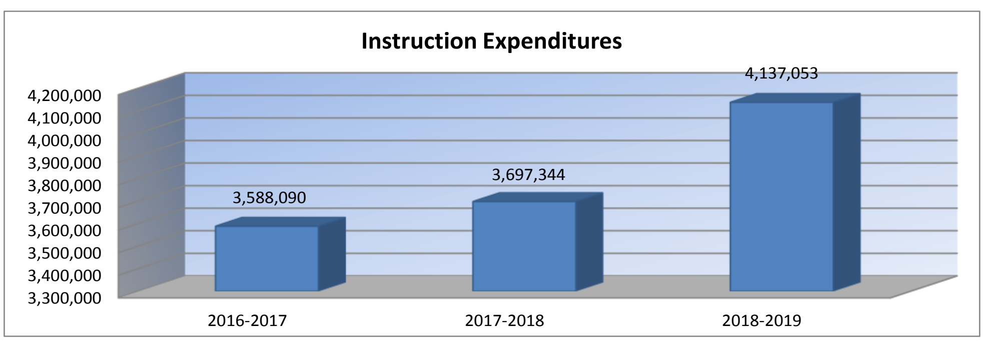
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 109

Instruction Expenditures (1000)

	2016-2017 Actual		2017-2018 Actual	% inc/ dec		2018-2019 Budget	% inc/ dec
General	1,625,933		1,509,992	-7%		1,585,447	5%
Federal Funds	149,013		160,271	8%		152,822	-5%
Supplemental General	299,802		410,032	37%		422,427	3%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	291,475		417,213	43%		452,400	8%
Bilingual Education	0		2,117	0%		3,500	65%
Virtual Education	5,000		5,000	0%		10,000	100%
Capital Outlay	19,338		4,554	-76%		50,000	998%
Driver Education	4,744		6,250	32%		11,250	80%
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	721,772		769,376	7%		924,408	20%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	88,485		99,776	13%		174,500	75%
Gifts/Grants	45,268		22,212	-51%		43,000	94%
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	147,146		222,604	51%		307,299	38%
Contingency Reserve	0		0	0%			
Text Book & Student Material	39,186		4,570	-88%			
Activity Fund	150,928		63,377	-58%			
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	3,588,090		3,697,344	3%		4,137,053	12%
Enrollment (FTE)*	498.1		512.0	3%		518.0	1%
Amount per Pupil	7,204		7,221	0%		7,987	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,588,090		3,697,344	3%		4,137,053	12%



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.

USD 109

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 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2019 Cash Balance
General	4,390,365	0	4,390,365	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,412,503	56,419	237,724			62,515	1,055,845	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	0
At Risk (K-12)	529,492	185,000		0	0	490,000	0	145,508
Bilingual Education	3,500	0		0	0	3,500	0	0
Virtual Education	10,000	0			0	10,000	0	0
Capital Outlay	1,770,000	1,921,825	0	0	0	150,000	267,029	568,854
Driver Training	11,250	16,479	3,900	0	0	0	6,000	15,129
Declining Enrollment	XXXXXXXXX	0				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	383,111	77,907	2,764	182,439	0	45,000	110,069	35,068
Professional Development	35,000	20,000	4,375	0	0	12,500	0	1,875
Parent Education Program	9,500	0	0	0	0	9,500	0	0
Summer School	0	0		0	0	0	0	0
Special Education	953,658	372,402	0	0	0	918,934	0	337,678
Career and Postsecondary Education	176,000	126,222	0	0	0	107,076	0	57,298
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		11,671						XXXXXXXXX
Gifts and Grants	55,416	15,416	0				40,000	0
Textbook & Student Materials Revolving		85,589						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	472,404	0	472,404			XXXXXXXXXX		XXXXXXXXX
Contingency Reserve		401,984						XXXXXXXXX
Activity Funds		9,325						XXXXXXXXX
Bond and Interest #1	551,810	317,203	0	0	0		987,825	753,218
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	152,822	0	xxxxxxxxxxx	152,822	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	10,916,831	3,617,442	5,111,532	335,261	0	1,809,025	2,466,768	1,914,628
Less Transfers	1,809,025							
TOTAL Budget Expenditures	$9,107,806							

Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	4,080,260	4,643,810	5,111,532
Federal Revenues	330,375	361,027	335,261
Local Revenues*	1,845,543	2,129,200	2,466,768
Total Revenues	6,256,178	7,134,037	7,913,561
Revenues Per Pupil	12,560	13,934	15,277

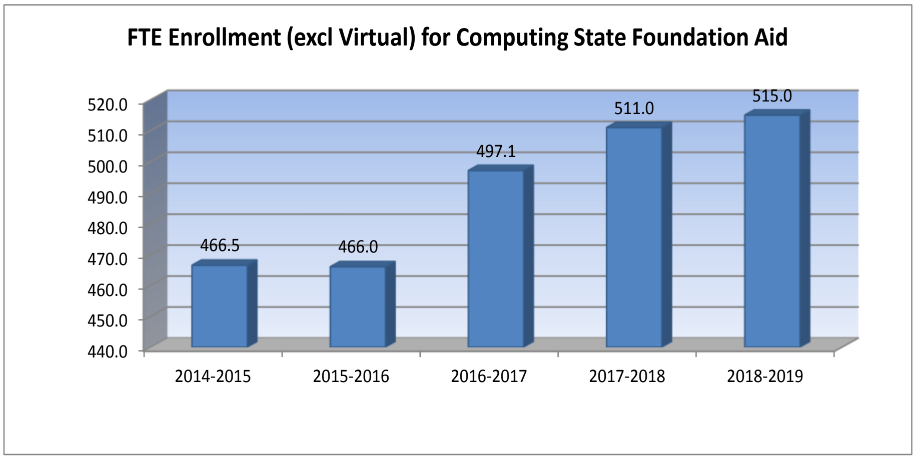
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

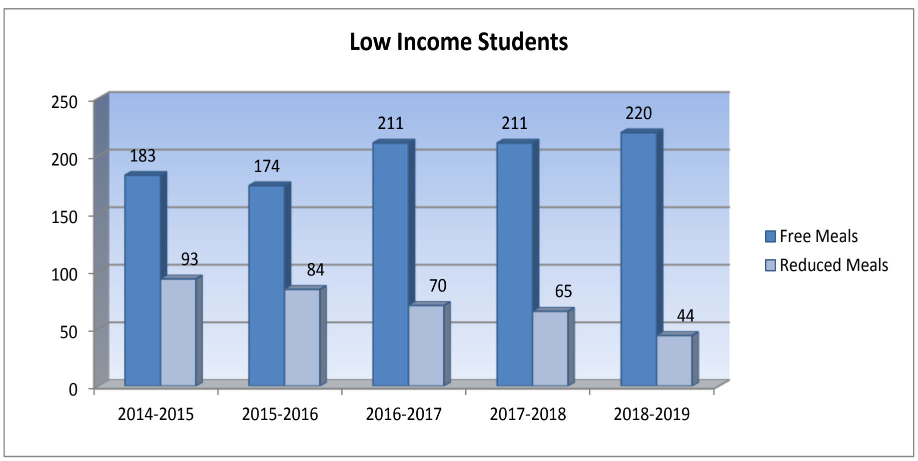
USD# 109

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)*	466.5	466.0	0%	497.1	7%	511.0	3%	515.0	1%
Number of Students - Free Meals	183	174	-5%	211	21%	211	0%	220	4%
Number of Students - Reduced Meals	93	84	-10%	70	-17%	65	-7%	44	-32%



FTE Enrollment (excl Virtual) for Computing State Foundation Aid



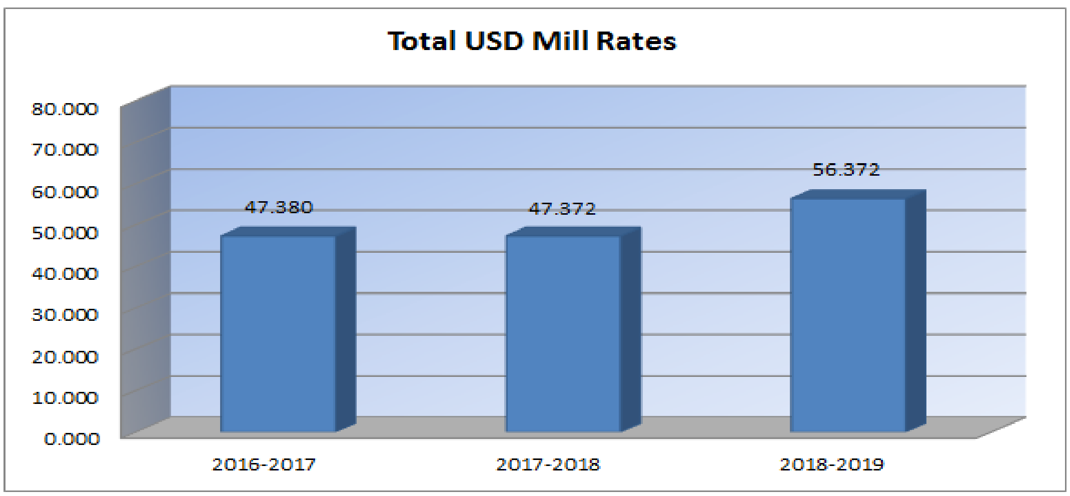
Low Income Students

*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.

USD# 109

Miscellaneous Information
Mill Rates by Fund

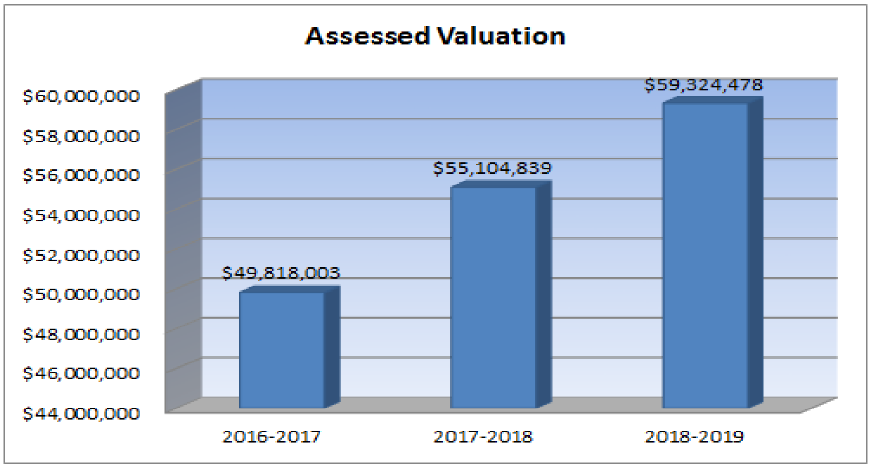
	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	19.381	19.372	18.267
Adult Education	0.000	0.000	0.000
Capital Outlay	7.999	8.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	14.105
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	**47.380**	**47.372**	**56.372**
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**

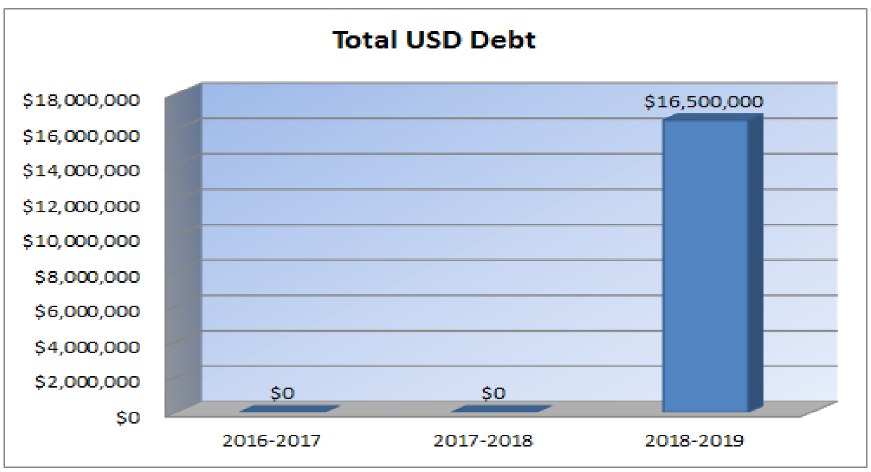


USD# 109

Other Information

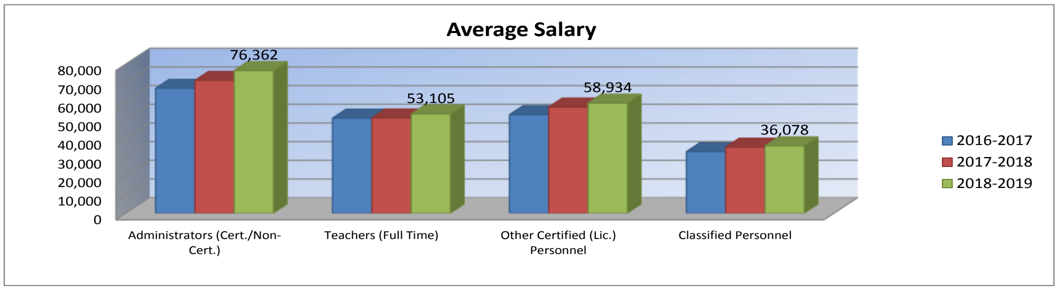
	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	$49,818,003	$55,104,839	$59,324,478
Bonded Indebtedness	0	0	16,500,000





USD# 109
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)	5.8	387,856	66,872	5.8	412,422	71,107	5.0	381,810	76,362
Teachers (Full Time)	34.0	1,731,575	50,929	36.0	1,836,997	51,028	37.0	1,964,879	53,105
Other Certified (Licensed) Personnel	4.3	226,894	52,766	2.4	136,443	56,851	3.2	188,588	58,934
Classified Personnel	19.7	649,867	32,988	20.8	735,836	35,377	20.8	750,420	36,078
Substitutes/Temporary Help	XXXXX	103,816	XXXXXXXXX	XXXXX	114,176	XXXXXXXXX	XXXXX	115,000	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/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