

2018-19



Budget  
At a Glance

USD385

# 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 2018-19.....	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)**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	31,028,141	49%	33,319,780	46%	7%	35,647,547	45%	7%
Student Support Services	1,203,864	2%	1,492,108	2%	24%	1,603,074	2%	7%
Instructional Support Services	1,064,839	2%	1,124,258	2%	6%	1,111,311	1%	-1%
Administration & Support	5,951,405	9%	6,554,764	9%	10%	7,140,700	9%	9%
Operations & Maintenance	4,444,251	7%	4,906,104	7%	10%	5,366,305	7%	9%
Transportation	2,171,613	3%	2,407,880	3%	11%	2,552,001	3%	6%
Food Services	1,966,119	3%	1,962,410	3%	0%	2,436,730	3%	24%
Capital Improvements	1,709,244	3%	1,839,833	3%	8%	2,125,000	3%	15%
Debt Services	13,495,608	21%	18,707,140	26%	39%	20,910,756	26%	12%
Other Costs	48,362	0%	228,441	0%	372%	56,526	0%	-75%
<b>Total Expenditures*</b>	<b>63,083,446</b>	<b>100%</b>	<b>72,542,718</b>	<b>100%</b>	<b>15%</b>	<b>78,949,950</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$10,832		\$11,836		9%	\$12,717		7%
<b>Current Expenditures**</b>	<b>46,091,772</b>	<b>100%</b>	<b>49,342,805</b>	<b>100%</b>	<b>7%</b>	<b>52,514,194</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$7,914		\$8,051		2%	\$8,459		5%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	29,937,741	47%	31,508,899	43%	-4%	33,372,547	42%	-1%
Instruction*** (Current Expenditures)	29,937,741	65%	31,508,899	64%	-1%	33,372,547	64%	0%

\* 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.

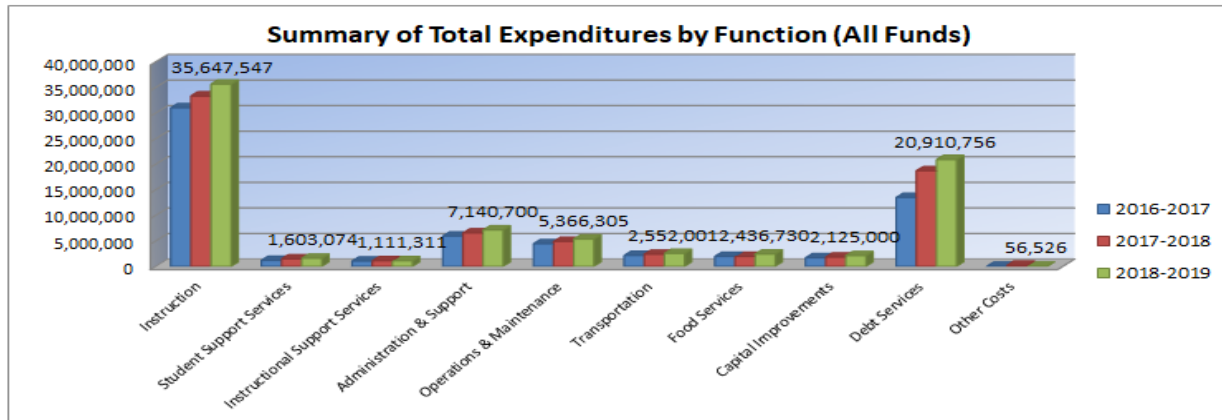
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

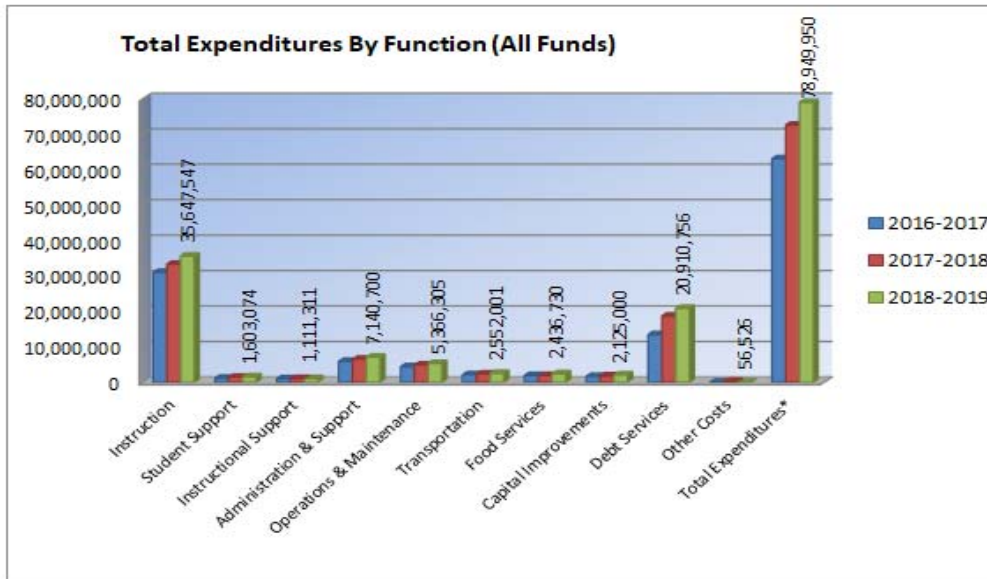
Further definition of what goes into each category:

- 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	31,028,141	33,319,780	35,647,547
Student Support	1,203,864	1,492,108	1,603,074
Instructional Support	1,064,839	1,124,258	1,111,311
Administration & Support	5,951,405	6,554,764	7,140,700
Operations & Maintenance	4,444,251	4,906,104	5,366,305
Transportation	2,171,613	2,407,880	2,552,001
Food Services	1,966,119	1,962,410	2,436,730
Capital Improvements	1,709,244	1,839,833	2,125,000
Debt Services	13,495,608	18,707,140	20,910,756
Other Costs	48,362	228,441	56,526
<b>Total Expenditures*</b>	<b>63,083,446</b>	<b>72,542,718</b>	<b>78,949,950</b>

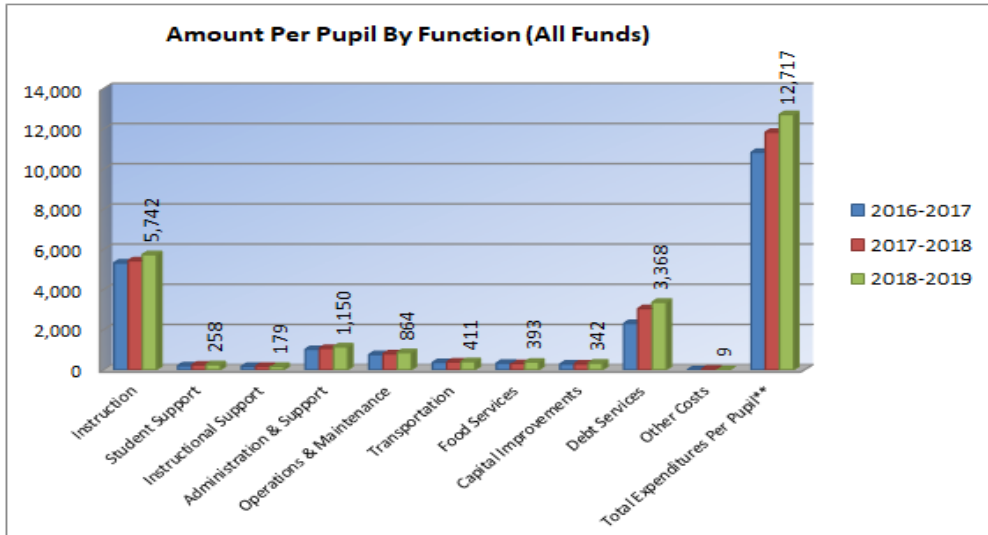


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	5,328	5,436	5,742
Student Support	207	243	258
Instructional Support	183	183	179
Administration & Support	1,022	1,069	1,150
Operations & Maintenance	763	800	864
Transportation	373	393	411
Food Services	338	320	393
Capital Improvements	293	300	342
Debt Services	2,317	3,052	3,368
Other Costs	8	37	9
<b>Total Expenditures Per Pupil**</b>	<b>10,832</b>	<b>11,836</b>	<b>12,717</b>
Enrollment (FTE)*	5,823.9	6,129.1	6,208.1

\*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.

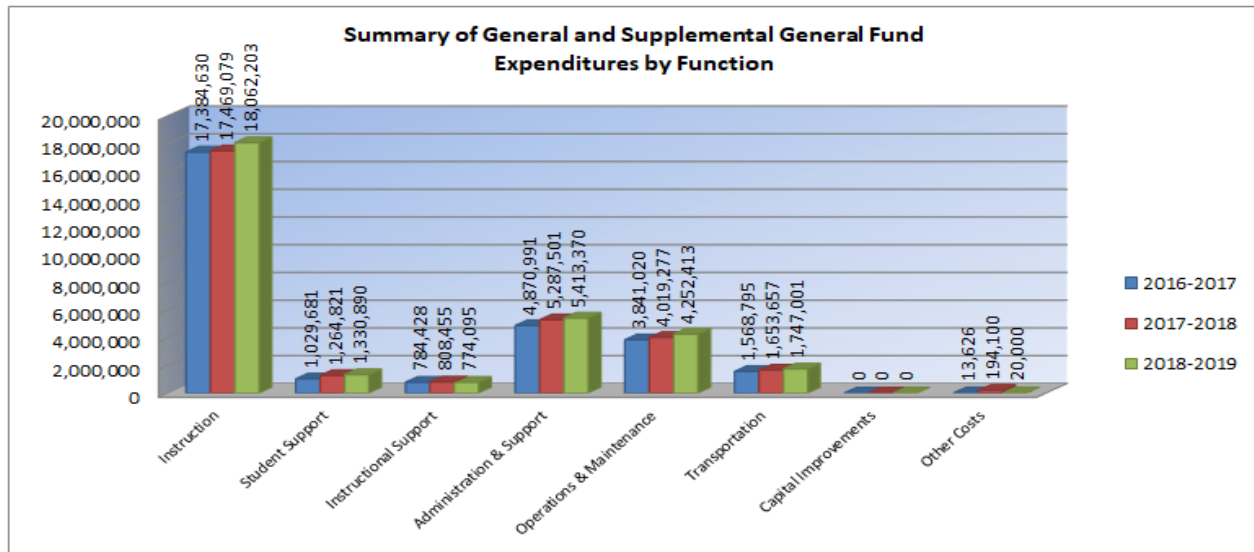


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

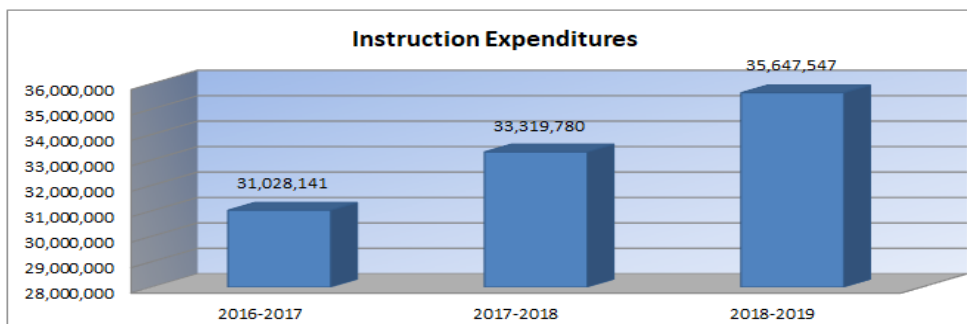
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	17,384,630	59%	17,469,079	57%	0%	18,062,203	57%	3%
Student Support	1,029,681	3%	1,264,821	4%	23%	1,330,890	4%	5%
Instructional Support	784,428	3%	808,455	3%	3%	774,095	2%	-4%
Administration & Support	4,870,991	17%	5,287,501	17%	9%	5,413,370	17%	2%
Operations & Maintenance	3,841,020	13%	4,019,277	13%	5%	4,252,413	13%	6%
Transportation	1,568,795	5%	1,653,657	5%	5%	1,747,001	6%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	13,626	0%	194,100	1%	1324%	20,000	0%	-90%
<b>Total Expenditures</b>	<b>29,493,171</b>	<b>100%</b>	<b>30,696,890</b>	<b>100%</b>	<b>4%</b>	<b>31,599,972</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$5,064		\$5,008		-1%	\$5,090		2%

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	13,373,405	14,418,571	8%	14,999,054	4%
Federal Funds	351,640	358,622	2%	382,512	7%
Supplemental General	4,011,225	3,050,508	-24%	3,063,149	0%
At Risk (4yr Old)	122,143	213,315	75%	345,356	62%
At Risk (K-12)	970,981	1,591,456	64%	1,744,090	10%
Bilingual Education	284,122	360,037	27%	383,079	6%
Virtual Education	1,851,712	1,786,454	-4%	2,078,493	16%
Capital Outlay	1,090,400	1,810,881	66%	2,275,000	26%
Driver Education	26,202	22,031	-16%	34,330	56%
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	4,941	4,114	-17%	8,555	108%
Special Education	5,412,221	5,839,155	8%	6,621,220	13%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	522,500	573,493	10%	600,219	5%
Gifts/Grants	133,414	80,702	-40%	216,620	168%
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	1,385,157	2,112,314	52%	2,895,870	37%
Contingency Reserve	0	0	0%		
Text Book & Student Material	811,759	466,040	-43%		
Activity Fund	676,319	632,087	-7%		
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%
<b>SUBTOTAL</b>	<b>31,028,141</b>	<b>33,319,780</b>	<b>7%</b>	<b>35,647,547</b>	<b>7%</b>
Enrollment (FTE)*	5,823.9	6,129.1	5%	6,208.1	1%
Amount per Pupil	5,328	5,436	2%	5,742	6%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>31,028,141</b>	<b>33,319,780</b>	<b>7%</b>	<b>35,647,547</b>	<b>7%</b>



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	33,613,839	26	33,613,813	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	10,135,063	532,627	5,701,986			0	3,900,450	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	345,356	25,300		0	0	190,960	155,000	25,904
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	1,744,090	0		0	0	1,744,090	0	0
Bilingual Education	383,079	67		0	0	384,780	0	1,768
Virtual Education	2,592,051	461,547		0	0	2,130,504	0	0
Capital Outlay	5,525,000	4,054,690	1,292,416	0	250,000	0	3,067,483	3,139,589
Driver Training	100,550	168,917	17,030	0	0	0	0	85,397
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	2,422,220	9,154	23,680	776,852	0	0	1,744,290	131,756
Professional Development	100,000	89,101	12,500	0	0	69,500	0	71,101
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	10,737	4,432		0	0	0	7,500	1,195
Special Education	7,461,267	491,955	0	0	0	6,987,847	0	18,535
Career and Postsecondary Education	600,219	0	0	0	0	605,638	0	5,419
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	236,620	47,298	0				250,000	60,678
Textbook & Student Materials Revolving		603,907						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	4,385,910	0	4,385,910			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		2,206,583						XXXXXXXXXX
Activity Funds		103,248						XXXXXXXXXX
Bond and Interest #1	20,910,756	15,364,308	8,018,768	0	0		10,605,875	13,078,195
Bond and Interest #2	0	0	1,592,173	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	496,512	16,386	XXXXXXXXXX	480,126	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>91,063,269</b>	<b>24,179,546</b>	<b>54,658,276</b>	<b>1,256,978</b>	<b>250,000</b>	<b>12,113,319</b>	<b>19,730,598</b>	<b>16,619,537</b>
Less Transfers	12,113,319							
<b>TOTAL Budget Expenditures</b>	<b>\$78,949,950</b>							

#### Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	43,529,734	48,594,903	54,658,276
Federal Revenues	1,107,295	1,093,044	1,256,978
Local Revenues*	24,731,288	22,273,378	19,980,598
<b>Total Revenues</b>	<b>69,368,317</b>	<b>71,961,325</b>	<b>75,895,852</b>
Revenues Per Pupil	11,911	11,741	12,225

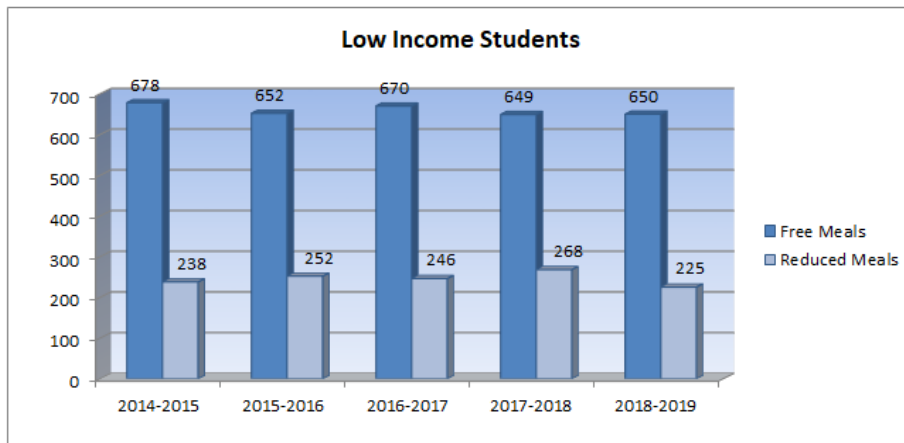
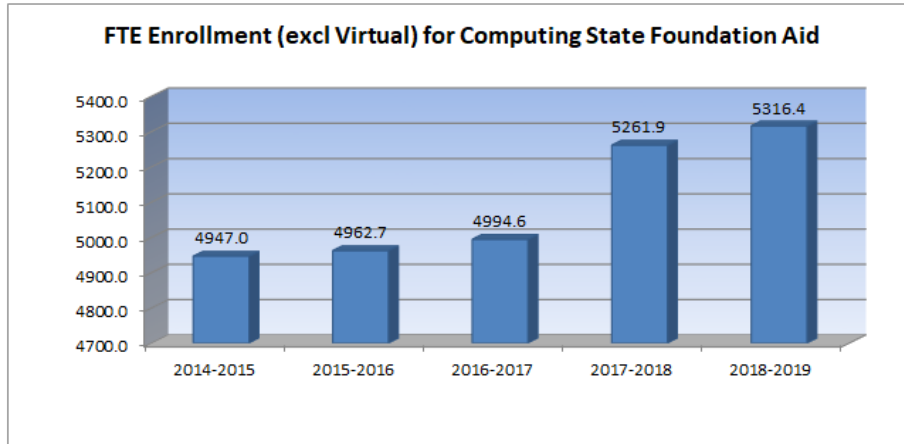
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

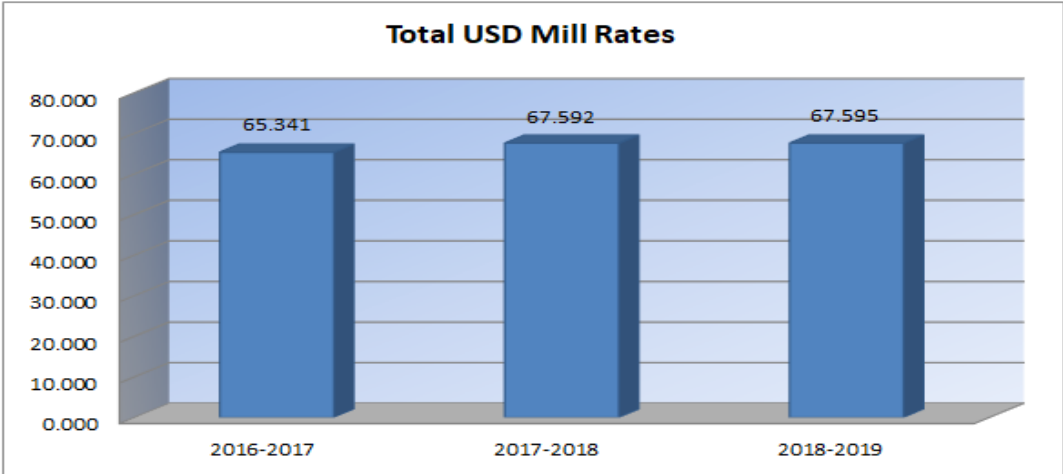
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	4,947.0	4,962.7	0%	4,994.6	1%	5,261.9	5%	5,316.4	1%
Number of Students - Free Meals	678	652	-4%	670	3%	649	-3%	650	0%
Number of Students - Reduced Meals	238	252	6%	246	-2%	268	9%	225	-16%



\*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.

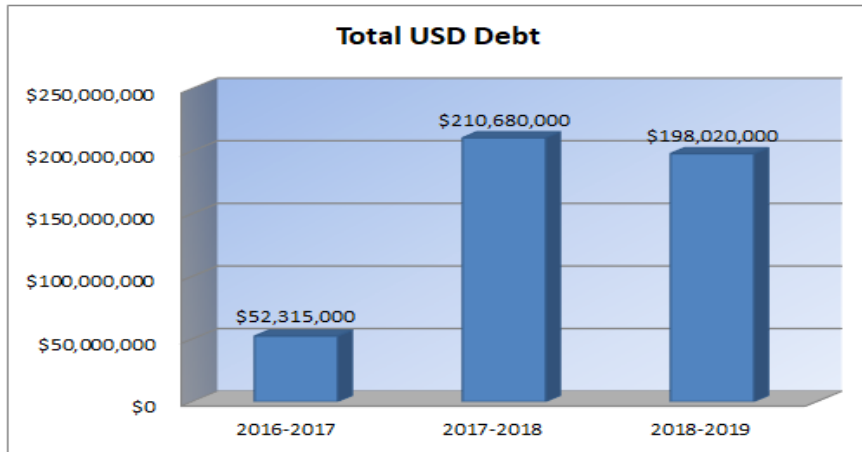
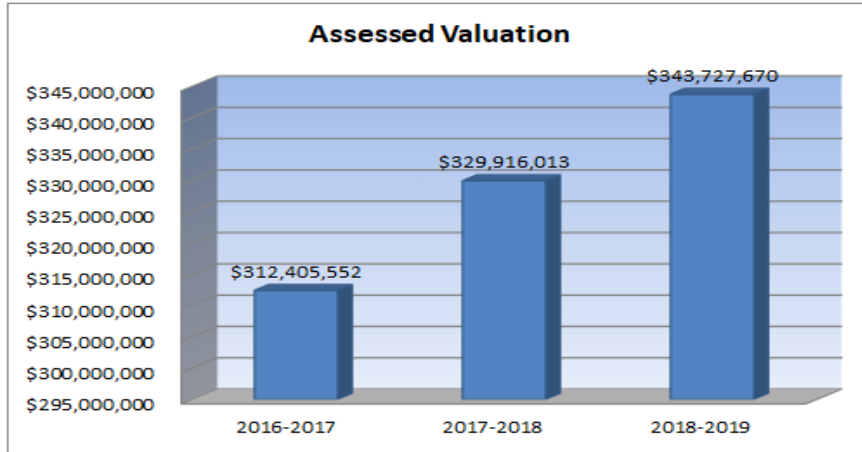
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	11.219	13.398	10.612
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	26.122	26.194	28.983
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
<b>TOTAL USD</b>	<b>65.341</b>	<b>67.592</b>	<b>67.595</b>
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
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



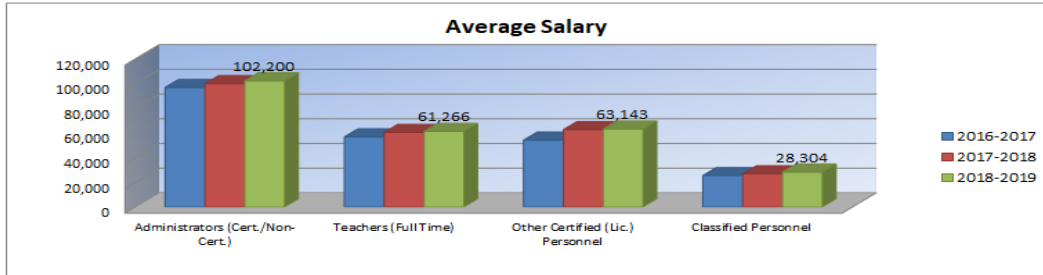
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$312,405,552	\$329,916,013	\$343,727,670
Bonded Indebtedness	52,315,000	210,680,000	198,020,000



USD# 385  
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)	24.0	2,323,531	96,814	24.0	2,396,123	99,838	26.0	2,657,205	102,200
Teachers (Full Time)	307.5	17,460,746	56,783	307.5	18,572,543	60,399	309.5	18,961,717	61,266
Other Certified (Licensed) Personnel	26.4	1,429,481	54,147	26.4	1,654,365	62,665	27.4	1,730,108	63,143
Classified Personnel	178.4	4,548,840	25,498	180.4	4,844,528	26,854	183.5	5,193,739	28,304
Substitutes/Temporary Help	XXXX	394,384	XXXXXXXX	XXXX	443,134	XXXXXXXX	XXXX	480,000	XXXXXXXX



**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