

# Budget at a Glance 2018-19



USD 200 - Greeley 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](http://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	1,959,715	52%	1,938,185	50%	-1%	2,896,556	53%	49%
Student Support Services	65,243	2%	69,517	2%	7%	83,900	2%	21%
Instructional Support Services	1,700	0%	4,734	0%	178%	9,882	0%	109%
Administration & Support	321,585	9%	372,868	10%	16%	421,067	8%	13%
Operations & Maintenance	395,895	10%	383,717	10%	-3%	475,032	9%	24%
Transportation	293,756	8%	255,433	7%	-13%	497,150	9%	95%
Food Services	159,148	4%	180,290	5%	13%	272,531	5%	51%
Capital Improvements	0	0%	122,065	3%	0%	200,000	4%	64%
Debt Services	581,001	15%	586,496	15%	1%	593,551	11%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>3,778,043</b>	<b>100%</b>	<b>3,913,305</b>	<b>100%</b>	<b>4%</b>	<b>5,449,669</b>	<b>100%</b>	<b>39%</b>
Amount per Pupil	\$15,921		\$15,221		-4%	\$20,259		33%
<b>Current Expenditures**</b>	<b>3,048,536</b>	<b>100%</b>	<b>3,097,221</b>	<b>100%</b>	<b>2%</b>	<b>3,934,078</b>	<b>100%</b>	<b>27%</b>
Amount per Pupil	\$12,847		\$12,047		-6%	\$14,625		21%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,959,715	52%	1,938,185	50%	-2%	2,534,416	47%	-3%
Instruction*** (Current Expenditures)	1,959,715	64%	1,938,185	63%	-1%	2,534,416	64%	1%

\* 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.

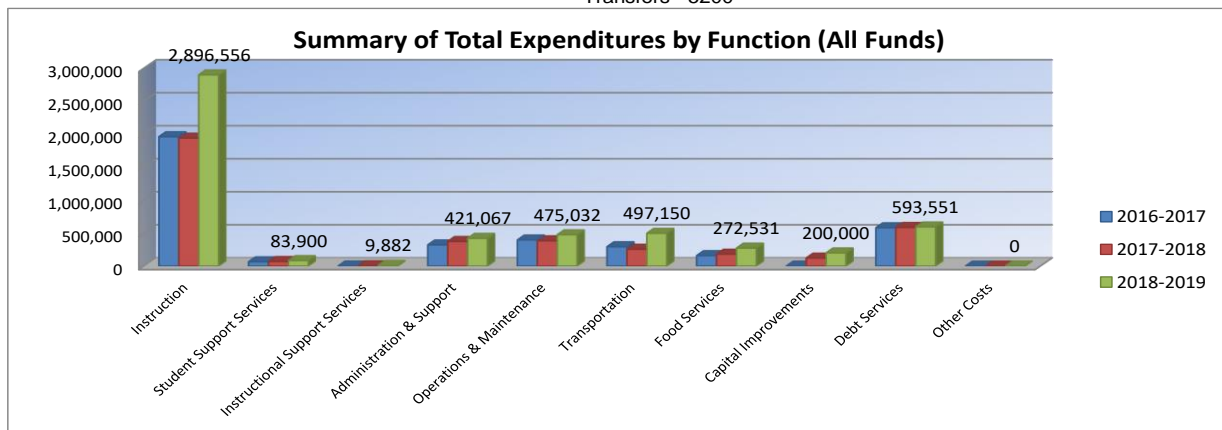
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

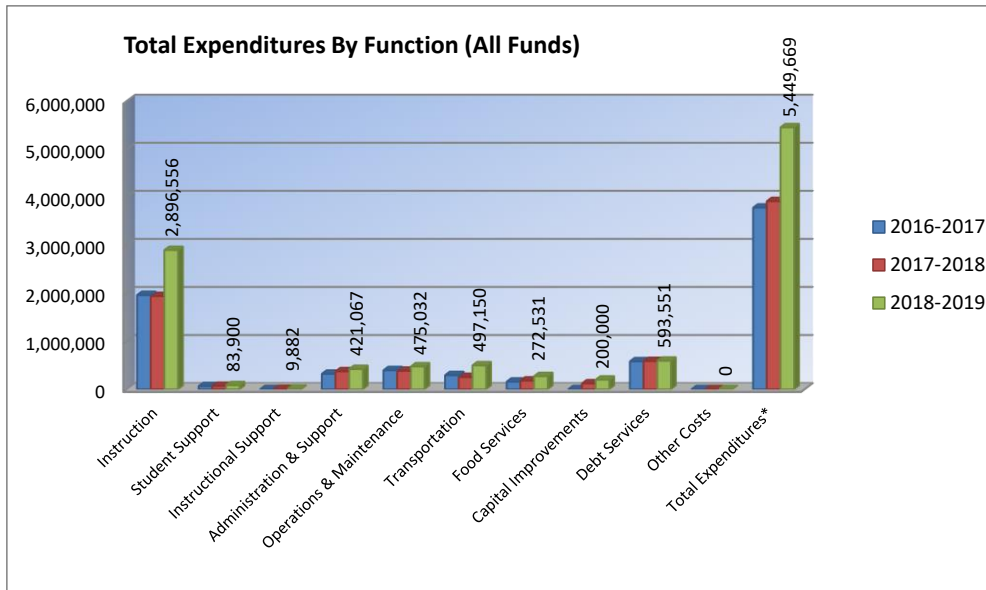
Further definition of what goes into each category:

- 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	1,959,715	1,938,185	2,896,556
Student Support	65,243	69,517	83,900
Instructional Support	1,700	4,734	9,882
Administration & Support	321,585	372,868	421,067
Operations & Maintenance	395,895	383,717	475,032
Transportation	293,756	255,433	497,150
Food Services	159,148	180,290	272,531
Capital Improvements	0	122,065	200,000
Debt Services	581,001	586,496	593,551
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>3,778,043</b>	<b>3,913,305</b>	<b>5,449,669</b>

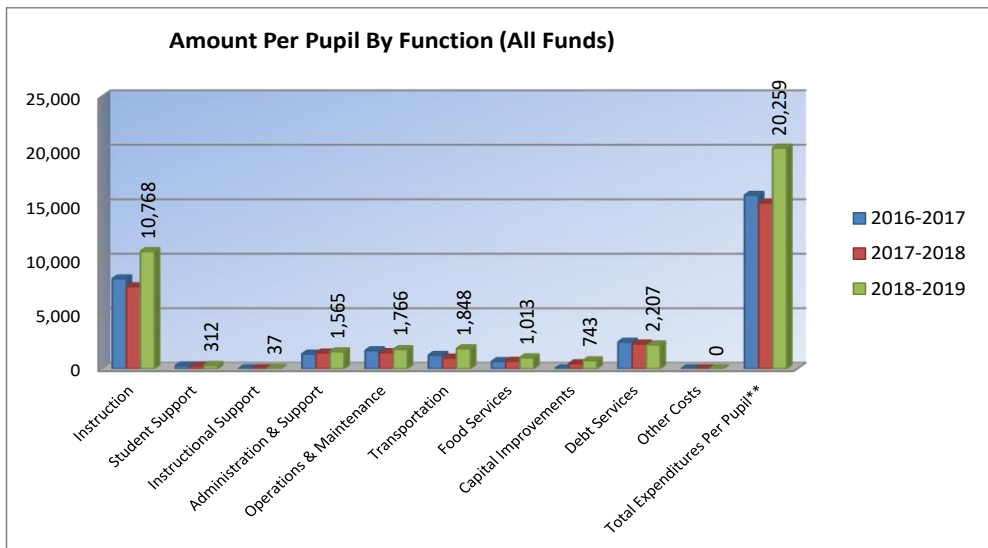


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	8,258	7,539	10,768
Student Support	275	270	312
Instructional Support	7	18	37
Administration & Support	1,355	1,450	1,565
Operations & Maintenance	1,668	1,492	1,766
Transportation	1,238	994	1,848
Food Services	671	701	1,013
Capital Improvements	0	475	743
Debt Services	2,448	2,281	2,207
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>15,921</b>	<b>15,221</b>	<b>20,259</b>
Enrollment (FTE)*	237.3	257.1	269.0

\*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.

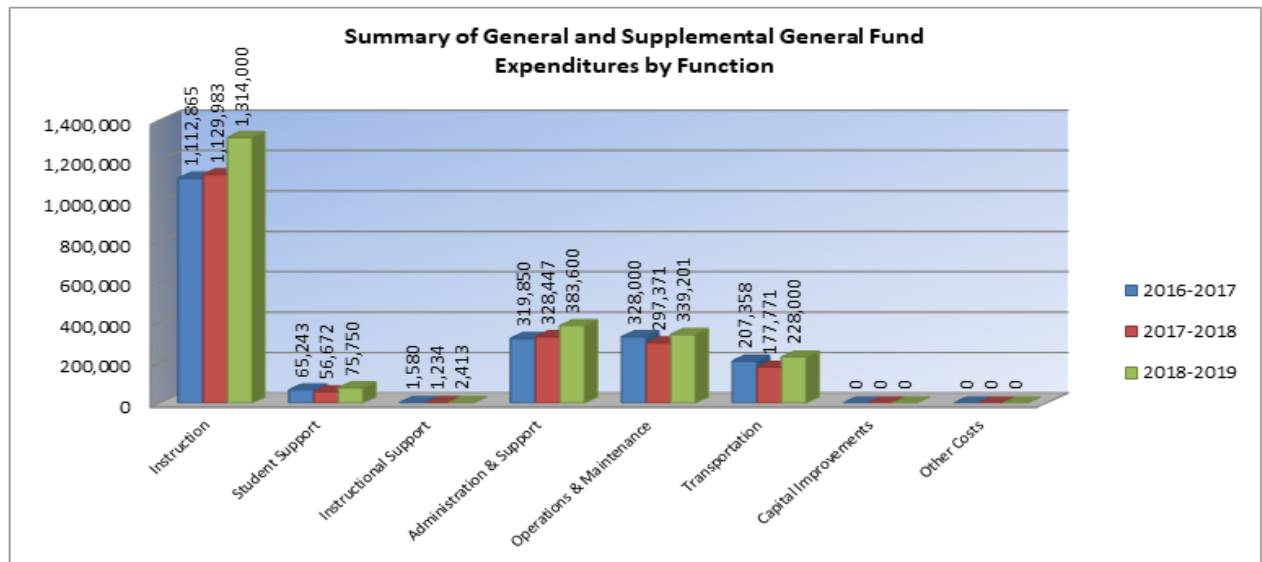


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

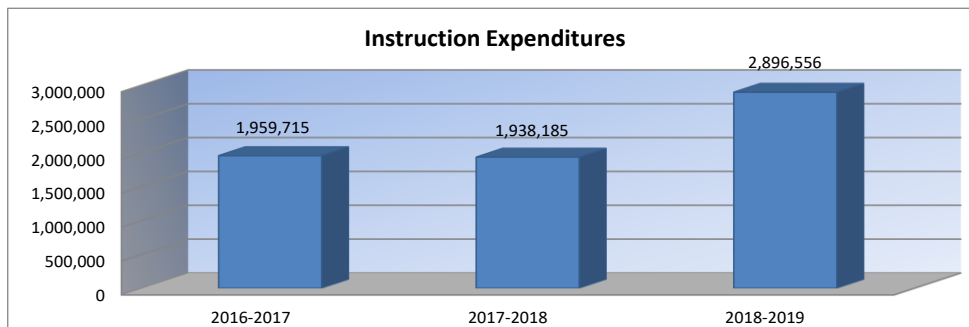
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,112,865	55%	1,129,983	57%	2%	1,314,000	56%	16%
Student Support	65,243	3%	56,672	3%	-13%	75,750	3%	34%
Instructional Support	1,580	0%	1,234	0%	-22%	2,413	0%	96%
Administration & Support	319,850	16%	328,447	16%	3%	383,600	16%	17%
Operations & Maintenance	328,000	16%	297,371	15%	-9%	339,201	14%	14%
Transportation	207,358	10%	177,771	9%	-14%	228,000	10%	28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>2,034,896</b>	<b>100%</b>	<b>1,991,478</b>	<b>100%</b>	<b>-2%</b>	<b>2,342,964</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$8,575		\$7,746		-10%	\$8,710		12%

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	1,061,941	1,065,139	0%	1,231,000	16%
Federal Funds	89,017	82,153	-8%	96,243	17%
Supplemental General	50,924	64,844	27%	83,000	28%
At Risk (4yr Old)	40,000	57,459	44%	55,000	-4%
At Risk (K-12)	241,899	235,720	-3%	345,000	46%
Bilingual Education	68,453	65,729	-4%	77,000	17%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	362,140	0%
Driver Education	5,216	5,043	-3%	9,500	88%
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	216,491	227,521	5%	431,673	90%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	13,445	13,191	-2%	14,000	6%
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	142,427	90,625	-36%	192,000	112%
Contingency Reserve	0	0	0%		
Text Book & Student Material	3,931	6,323	61%		
Activity Fund	25,971	24,438	-6%		
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>1,959,715</b>	<b>1,938,185</b>	<b>-1%</b>	<b>2,896,556</b>	<b>49%</b>
Enrollment (FTE)*	237.3	257.1	8%	269.0	5%
Amount per Pupil	8,258	7,539	-9%	10,768	43%
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>1,959,715</b>	<b>1,938,185</b>	<b>-1%</b>	<b>2,896,556</b>	<b>49%</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	2,321,988	4	2,321,984	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	746,701	35,723	0	0	0	0	710,978	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	55,000	20,000	0	0	0	35,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	345,000	85,000	0	0	0	260,000	0	0
Bilingual Education	77,000	0	0	0	0	77,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	922,040	568,928	0	0	0	42,030	311,082	0
Driver Training	11,500	13,654	2,600	0	0	2,000	0	6,754
Declining Enrollment	XXXXXXXXXX	0	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	270,781	47,283	1,348	89,530	0	65,000	67,620	0
Professional Development	11,469	10,844	625	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	431,673	200,978	0	0	0	230,695	0	0
Career and Postsecondary Education	14,000	0	0	0	0	14,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	4,831	0	4,831	0	0	0	0	0
Textbook & Student Materials Revolving	0	29,233	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	271,467	0	271,467	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	268,300	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	39,304	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	593,551	364,549	0	236,000	0	0	363,336	370,334
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	98,393	0	XXXXXXXXXX	98,393	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>6,175,394</b>	<b>1,683,800</b>	<b>2,602,855</b>	<b>423,923</b>	<b>0</b>	<b>725,725</b>	<b>1,453,016</b>	<b>377,088</b>
Less Transfers	725,725							
<b>TOTAL Budget Expenditures</b>	<b>\$5,449,669</b>							

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

	2016-2017	2017-2018	2018-2019
State Revenues	2,237,055	2,392,068	2,602,855
Federal Revenues	401,213	402,371	423,923
Local Revenues*	1,405,996	1,506,912	1,453,016
<b>Total Revenues</b>	<b>4,044,264</b>	<b>4,301,351</b>	<b>4,479,794</b>
Revenues Per Pupil	17,043	16,730	16,654

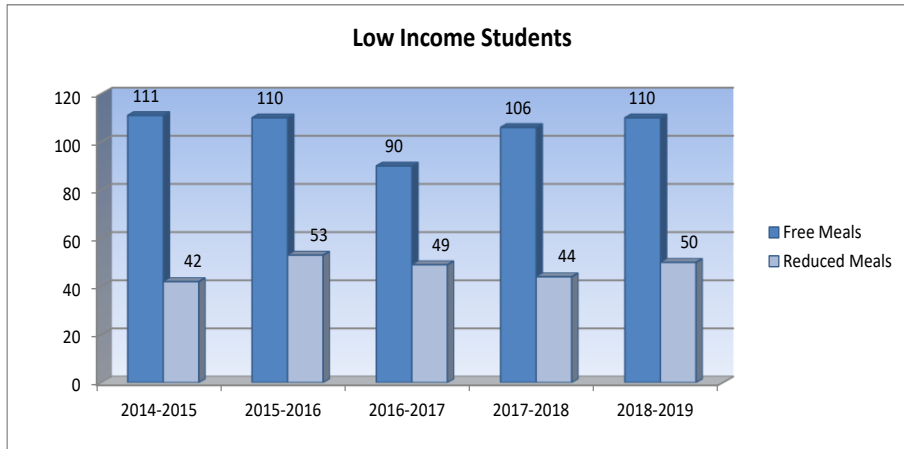
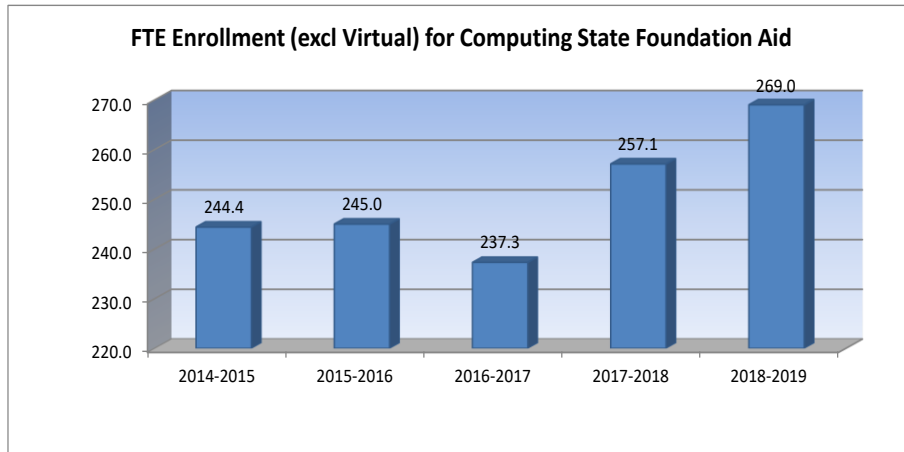
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

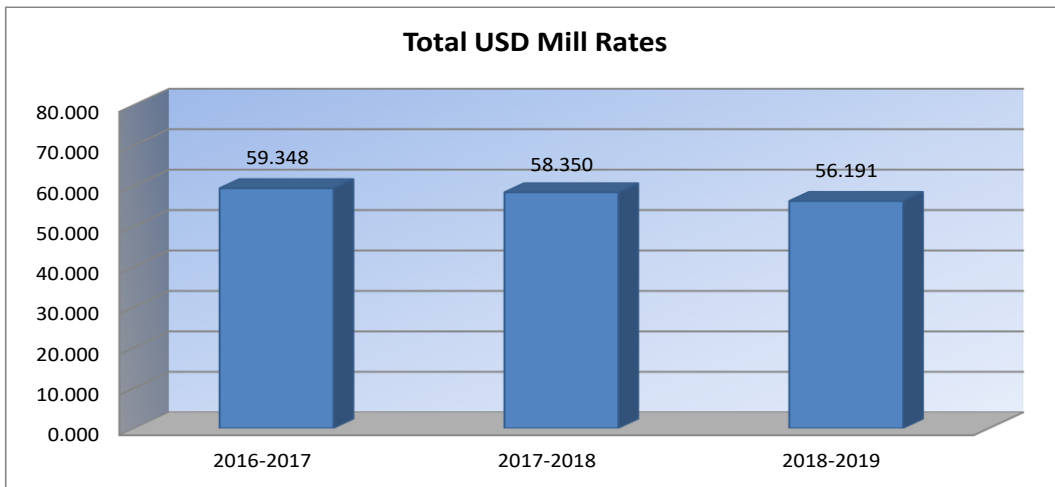
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	244.4	245.0	0%	237.3	-3%	257.1	8%	269.0	5%
Number of Students - Free Meals	111	110	-1%	90	-18%	106	18%	110	4%
Number of Students - Reduced Meals	42	53	26%	49	-8%	44	-10%	50	14%



\*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.

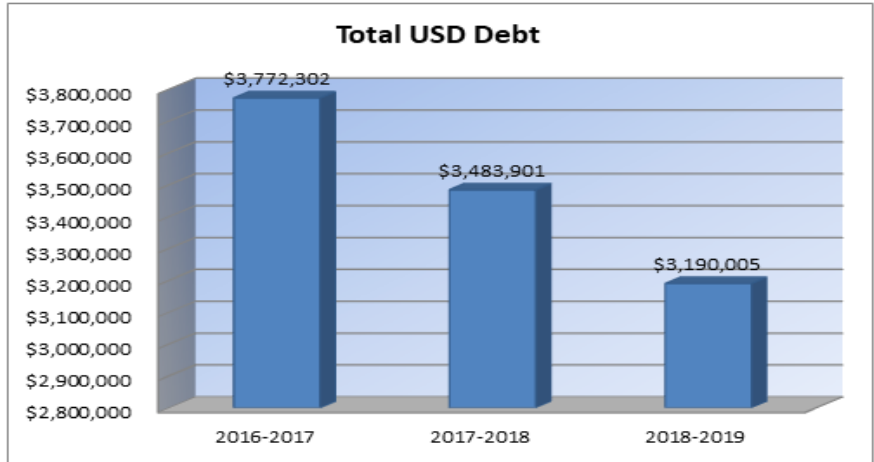
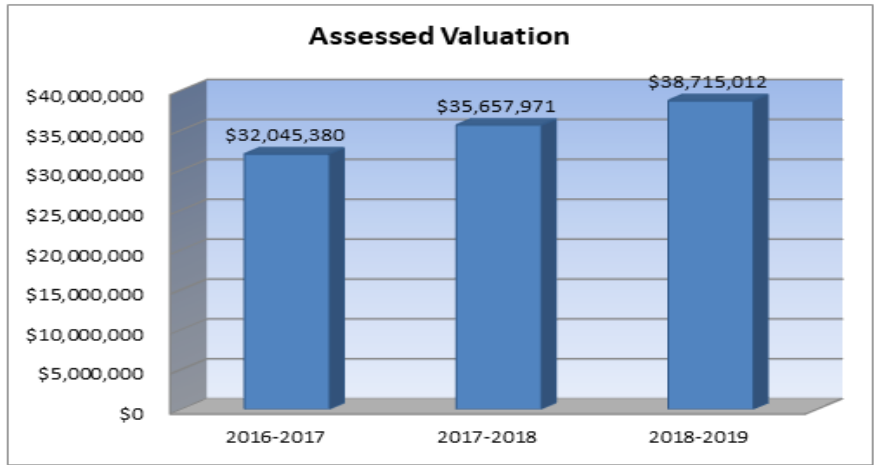
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	21.832	19.778	19.015
Adult Education	0.000	0.000	0.000
Capital Outlay	7.997	7.997	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	9.519	10.575	9.176
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>59.348</b>	<b>58.350</b>	<b>56.191</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>



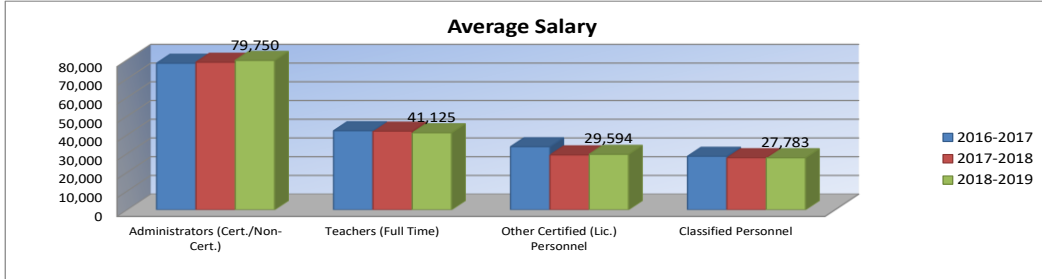
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$32,045,380	\$35,657,971	\$38,715,012
Bonded Indebtedness	3,772,302	3,483,901	3,190,005



USD# 200  
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)	2.0	156,500	78,250	2.0	157,538	78,769	2.0	159,500	79,750
Teachers (Full Time)	26.0	1,096,898	42,188	25.3	1,062,066	41,979	24.3	999,326	41,125
Other Certified (Licensed) Personnel	0.7	33,665	33,665	0.7	29,313	29,313	0.7	29,594	29,594
Classified Personnel	15.0	428,324	28,555	15.0	416,921	27,795	16.0	444,527	27,783
Substitutes/Temporary Help	XXXXX	58,562	XXXXXXXXXX	XXXXX	70,178	XXXXXXXXXX	XXXXX	61,653	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