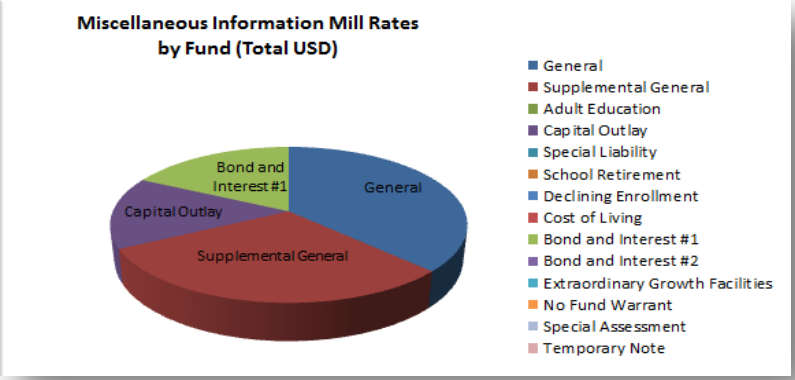
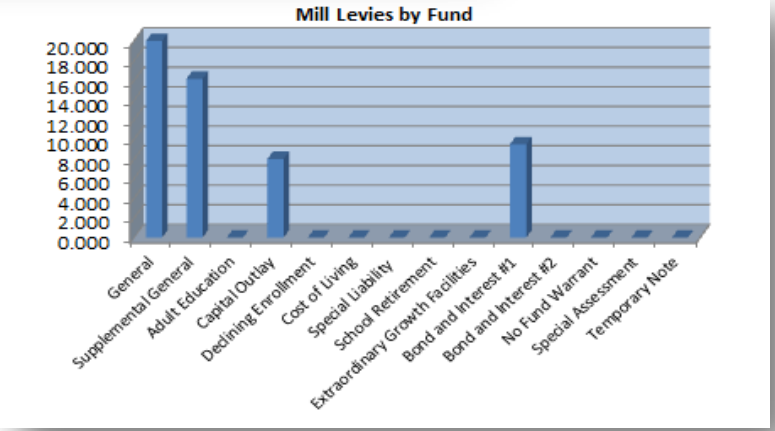
Budget At A Glance

2015-16





USD 264 - Clearwater

School Finance
Kansas State Department of Education
Landon State Office Building
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www.ksde.org

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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	7,568,246	55%	7,529,404	54%	-1%	7,712,293	53%	2%
Student Support Services	346,070	3%	344,437	2%	0%	397,684	3%	15%
Instructional Support Services	398,253	3%	366,404	3%	-8%	416,549	3%	14%
Administration & Support	1,382,968	10%	1,396,772	10%	1%	1,409,390	10%	1%
Operations & Maintenance	1,291,932	9%	1,216,184	9%	-6%	1,469,049	10%	21%
Transportation	524,264	4%	583,930	4%	11%	700,195	5%	20%
Food Services	539,152	4%	538,239	4%	0%	621,900	4%	16%
Capital Improvements	563,617	4%	815,115	6%	45%	640,000	4%	-21%
Debt Services	1,143,030	8%	1,211,180	9%	6%	1,242,886	9%	3%
Other Costs	0	0%	45	0%	0%	0	0%	-100%
Total Expenditures*	13,757,532	100%	14,001,710	100%	2%	14,609,946	100%	4%
Amount per Pupil	$12,158		$12,360		2%	$12,817		4%
Current Expenditures**	11,723,068	100%	11,517,692	100%	-2%	12,172,581	100%	6%
Amount per Pupil	$10,360		$10,167		-2%	$10,679		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	7,303,617	53%	7,311,645	52%	-1%	7,485,814	51%	-1%
Instruction*** (Current Expenditures)	7,303,617	62%	7,311,645	63%	1%	7,485,814	61%	-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, 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.*

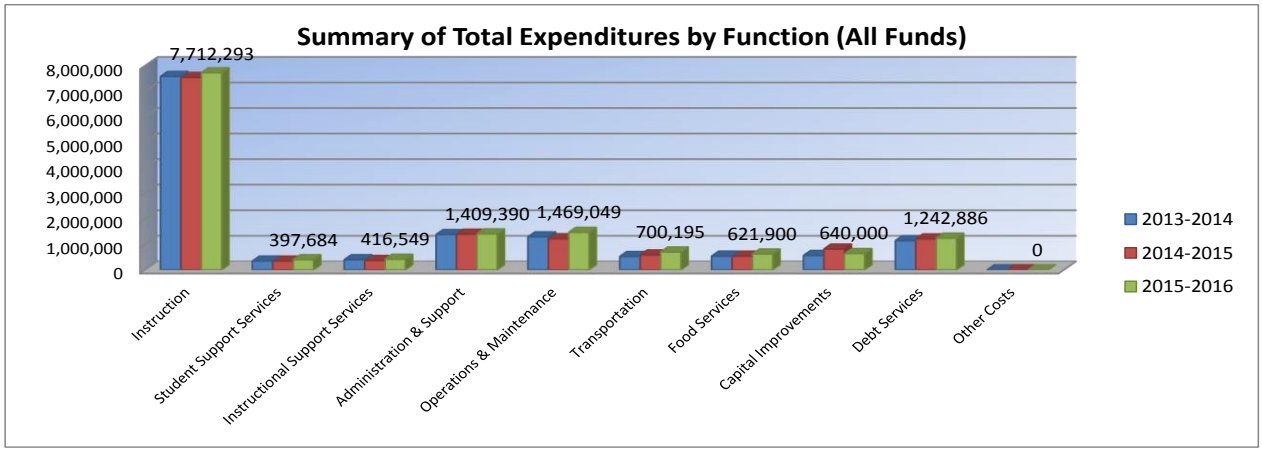
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

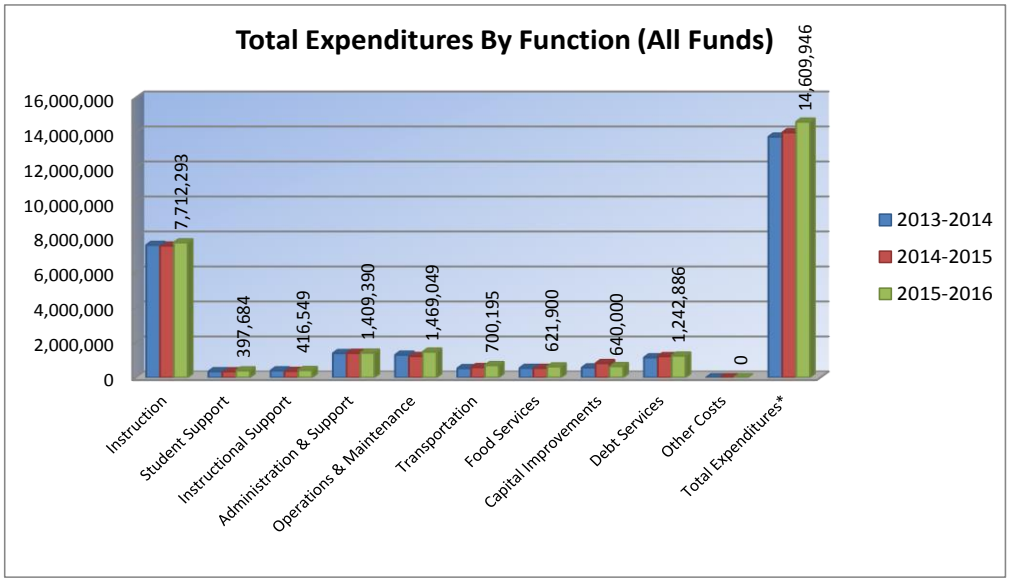
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 264

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	7,568,246	7,529,404	7,712,293
Student Support	346,070	344,437	397,684
Instructional Support	398,253	366,404	416,549
Administration & Support	1,382,968	1,396,772	1,409,390
Operations & Maintenance	1,291,932	1,216,184	1,469,049
Transportation	524,264	583,930	700,195
Food Services	539,152	538,239	621,900
Capital Improvements	563,617	815,115	640,000
Debt Services	1,143,030	1,211,180	1,242,886
Other Costs	0	45	0
Total Expenditures*	13,757,532	14,001,710	14,609,946



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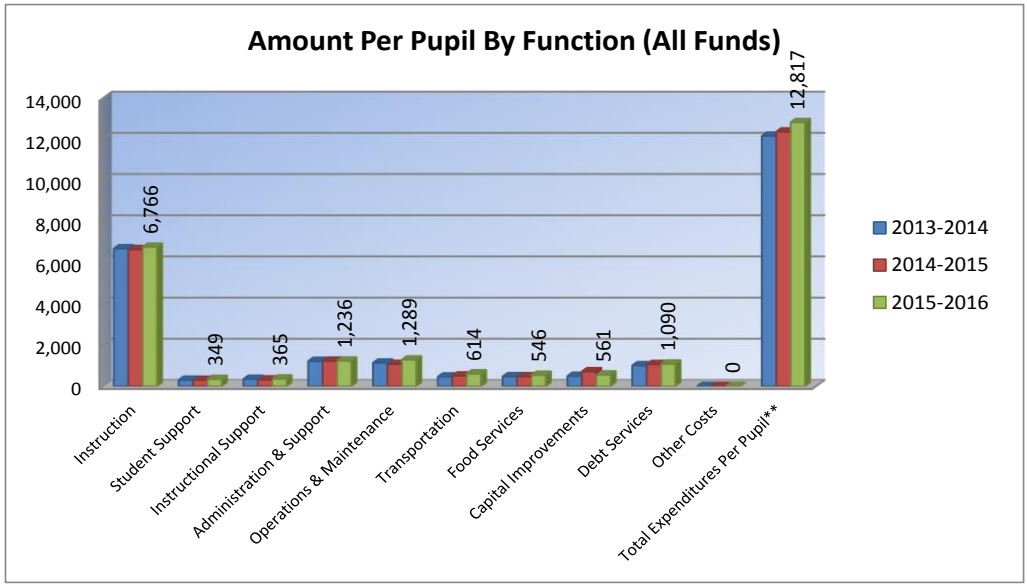
USD# 264

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	6,688	6,647	6,766
Student Support	306	304	349
Instructional Support	352	323	365
Administration & Support	1,222	1,233	1,236
Operations & Maintenance	1,142	1,074	1,289
Transportation	463	515	614
Food Services	476	475	546
Capital Improvements	498	720	561
Debt Services	1,010	1,069	1,090
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,158	12,360	12,817
Enrollment (FTE)*	1,131.6	1,132.8	1,139.9

**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.*



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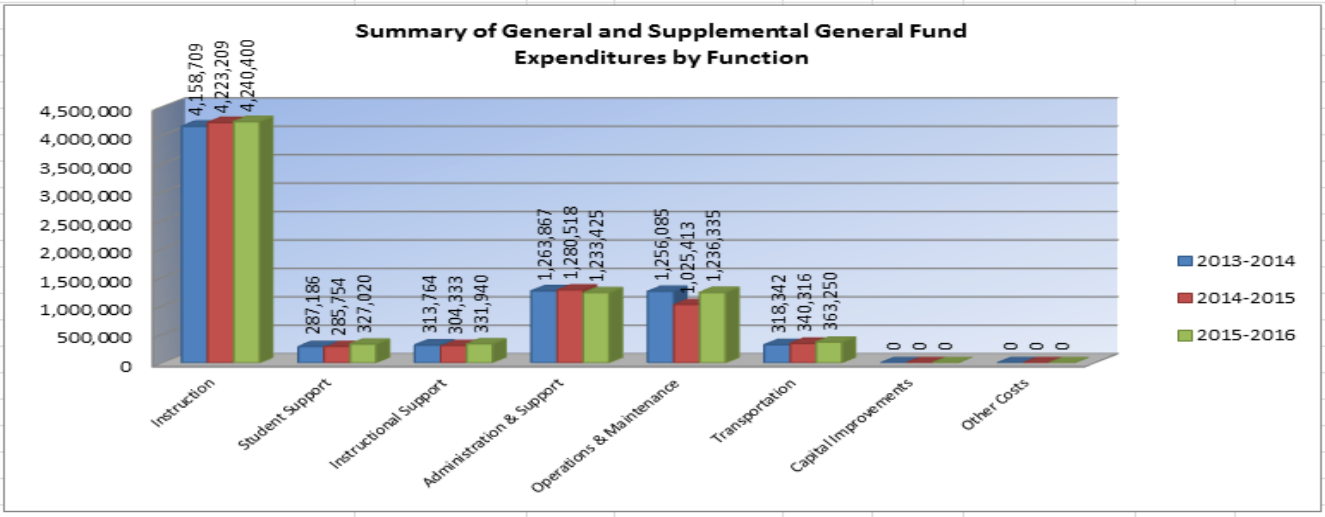
USD# 264

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	4,158,709	55%	4,223,209	57%	2%	4,240,400	55%	0%
Student Support	287,186	4%	285,754	4%	0%	327,020	4%	14%
Instructional Support	313,764	4%	304,333	4%	-3%	331,940	4%	9%
Administration & Support	1,263,867	17%	1,280,518	17%	1%	1,233,425	16%	-4%
Operations & Maintenance	1,256,085	17%	1,025,413	14%	-18%	1,236,335	16%	21%
Transportation	318,342	4%	340,316	5%	7%	363,250	5%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	7,597,953	100%	7,459,543	100%	-2%	7,732,370	100%	4%
Amount per Pupil	$6,714		$6,585		-2%	$6,783		3%

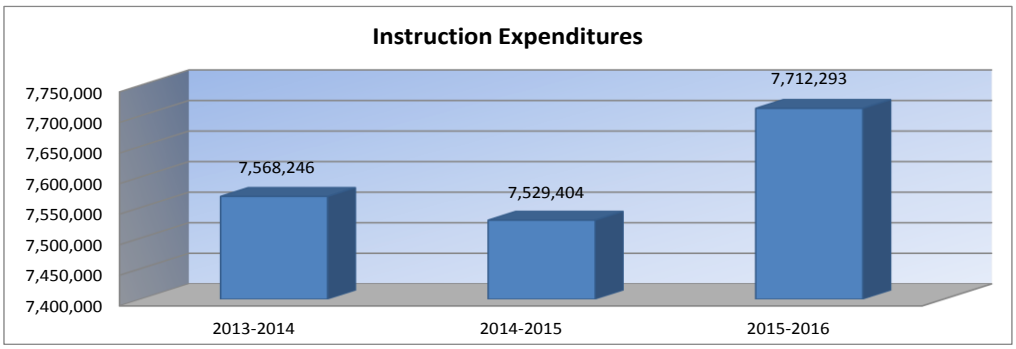
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 264

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	2,227,056		2,268,106	2%		2,261,550	0%
Federal Funds	98,272		134,410	37%		115,953	-14%
Supplemental General	1,931,653		1,955,103	1%		1,978,850	1%
At Risk (4yr Old)	15,762		14,535	-8%		16,000	10%
At Risk (K-12)	431,274		362,852	-16%		452,850	25%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	264,629		217,759	-18%		226,479	4%
Driver Education	5,045		6,100	21%		14,363	135%
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	1,581,255		1,580,133	0%		1,840,888	17%
Cost of Living	0		0	0%		0	0%
Vocational Education	242,668		288,313	19%		350,603	22%
Gifts/Grants	12,152		14,995	23%		0	-100%
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	367,057		349,224	-5%		454,757	30%
Contingency Reserve	0		0	0%			
Text Book & Student Material	95,451		49,068	-49%			
Activity Fund	295,972		288,806	-2%			
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	7,568,246		7,529,404	-1%		7,712,293	2%
Enrollment (FTE)*	1,131.6		1,132.8	0%		1,139.9	1%
Amount per Pupil	6,688		6,647	-1%		6,766	2%
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	7,568,246		7,529,404	-1%		7,712,293	2%



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 264

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	Transfers	Other	Estimated July 1, 2016 Cash Balance
General	9,685,933	0	9,595,933	0	0	90,000	0	0
Supplemental General	2,471,795	42,500				1,319,222	1,110,073	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	16,000	0		0	xxxxxxxxxxxx	16,000	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxxx	0	0	0
At Risk (K-12)	490,400	80,400		0	xxxxxxxxxxxx	410,000	0	0
Bilingual Education	0	0		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,194,479	572,306		0	0	119,091	503,082	0
Driver Training	28,063	26,239	1,824	0	xxxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	588,000	108,653	4,109	214,935	xxxxxxxxxxxx	0	260,303	0
Professional Development	27,448	27,448		0	xxxxxxxxxxxx	0	0	0
Parent Education Program	0	0	0	0	xxxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxxx	0	0	0
Special Education	2,025,833	519,055	0	0	xxxxxxxxxxxx	1,506,778	0	0
Vocational Education	350,603	80,400	0	0	xxxxxxxxxxxx	270,203	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	6,158					0	6,158
Textbook & Student Materials Revolving		151,678						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	784,064	0				784,064		XXXXXXXXX
Contingency Reserve		779,924						XXXXXXXXX
Activity Funds		39,109						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,242,886	1,335,568	509,583	0	0		772,596	1,374,861
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			xxxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	139,800	0	xxxxxxxxxxx	139,800	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	19,045,304	3,769,438	10,111,449	354,735	0	4,515,358	2,646,054	1,381,019
Less Transfers	4,515,358							
TOTAL Budget Expenditures	$14,529,946							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	8,298,709	9,758,291	10,111,449
Federal Revenues	324,922	376,682	354,735
Local Revenues*	4,501,588	3,776,202	2,646,054
Total Revenues	13,125,219	13,911,175	13,112,238
Revenues Per Pupil	11,599	12,280	11,503

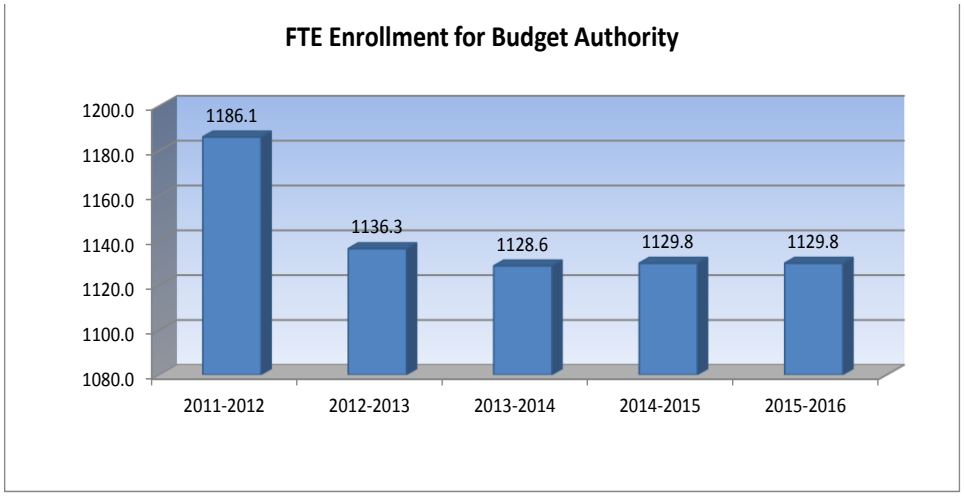
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

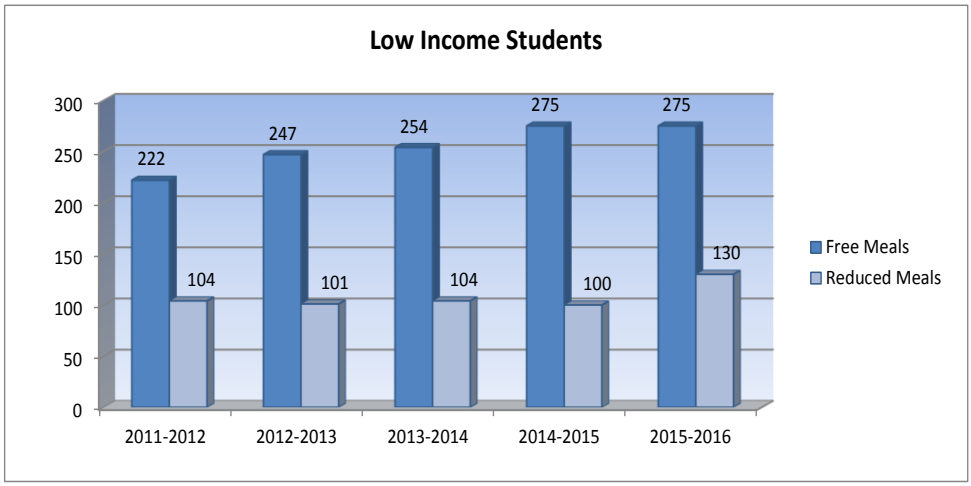
*Excludes "Transfers" to avoid duplication of revenue.

USD# 264

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)*	1,186.1	1,136.3	-4%	1,128.6	-1%	1,129.8	0%	1,129.8	0%
Number of Students - Free Meals	222	247	11%	254	3%	275	8%	275	0%
Number of Students - Reduced Meals	104	101	-3%	104	3%	100	-4%	130	30%



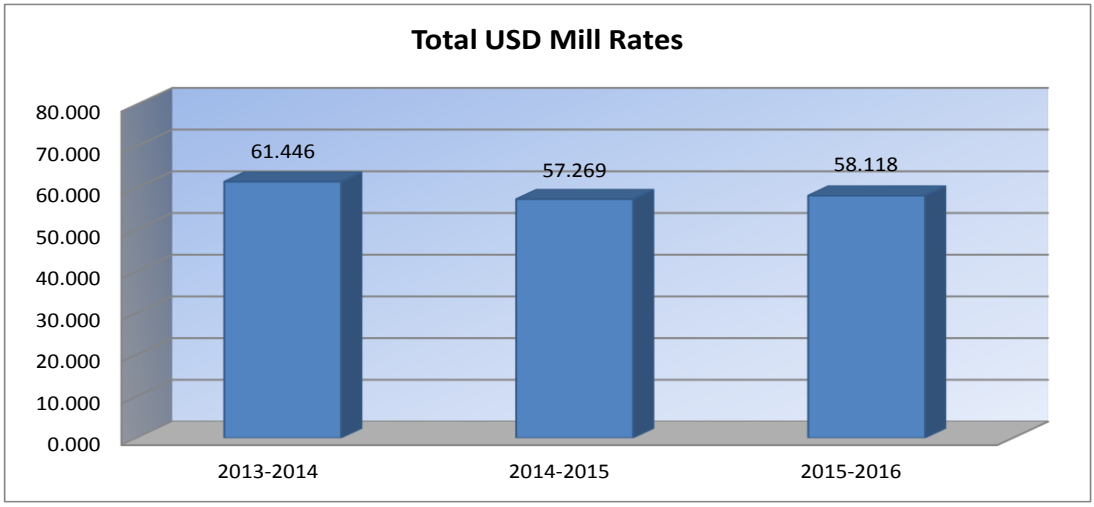


*FTE for state aid and budget authority purposes for the general fund.

USD# 264

Miscellaneous Information
Mill Rates by Fund

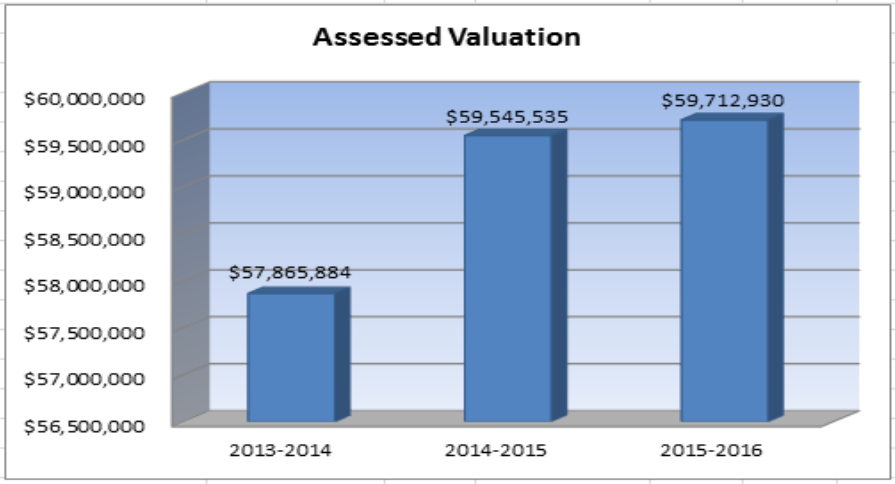
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	21.895	14.004	18.042
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	11.551	15.265	12.076
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	**61.446**	**57.269**	**58.118**
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	3.000	3.000	3.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**3.000**	**3.000**	**3.000**

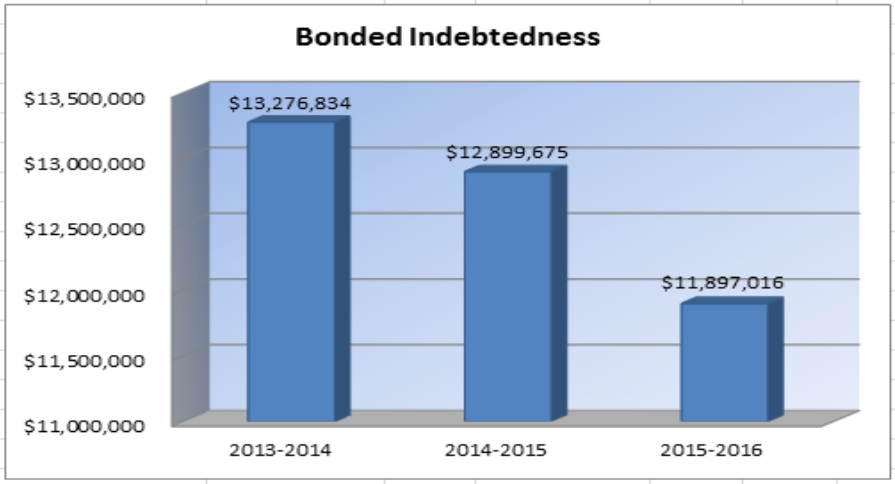


USD# 264

Other Information

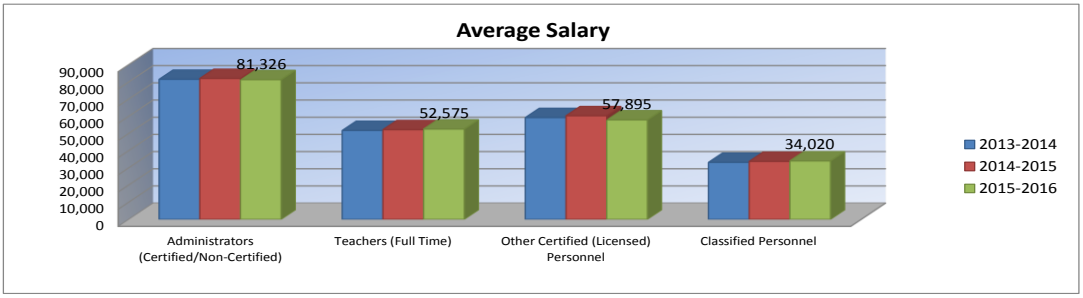
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$57,865,884	$59,545,535	$59,712,930
Bonded Indebtedness	13,276,834	12,899,675	11,897,016





USD# 264
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)	11.0	896,599	81,509	11.0	902,123	82,011	10.0	813,255	81,326
Teachers (Full Time)	74.0	3,829,268	51,747	74.0	3,862,368	52,194	72.4	3,806,421	52,575
Other Certified (Licensed) Personnel	7.3	432,625	59,264	7.3	440,158	60,296	7.3	422,632	57,895
Classified Personnel	43.5	1,443,082	33,174	43.5	1,467,145	33,727	42.6	1,449,258	34,020
Substitutes/Temporary Help	XXXXX	184,401	XXXXXXXXX	XXXXX	182,352	XXXXXXXXX	XXXXX	190,000	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/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