

Budget at a Glance 2019-20



USD 264 - Clearwater



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	7,681,423	54%	7,931,665	53%	3%	8,664,047	52%	9%
Student Support Services	372,097	3%	376,365	3%	1%	423,784	3%	13%
Instructional Support Services	465,824	3%	597,821	4%	28%	664,326	4%	11%
Administration & Support	1,270,018	9%	1,208,529	8%	-5%	1,376,117	8%	14%
Operations & Maintenance	1,266,206	9%	1,362,358	9%	8%	1,444,711	9%	6%
Transportation	703,588	5%	669,734	4%	-5%	814,164	5%	22%
Food Services	487,055	3%	491,843	3%	1%	576,080	3%	17%
Capital Improvements	286,297	2%	410,781	3%	43%	550,000	3%	34%
Debt Services	1,783,530	12%	1,962,318	13%	10%	2,066,559	12%	5%
Other Costs	5,623	0%	10,212	0%	82%	10,000	0%	-2%
Total Expenditures*	14,321,661	100%	15,021,626	100%	5%	16,589,788	100%	10%
Amount per Pupil	\$12,725		\$13,490		6%	\$0		-100%
Current Expenditures**	11,611,278	100%	11,943,523	100%	3%	13,154,715	100%	10%
Amount per Pupil	\$10,317		\$10,726		4%	\$0		-100%

Percent of Expenditures

Instruction*** (Total Expenditures)	7,332,195	51%	7,513,695	50%	-1%	8,294,047	50%	0%
Instruction*** (Current Expenditures)	7,332,195	63%	7,513,695	63%	0%	8,294,047	63%	0%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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)

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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

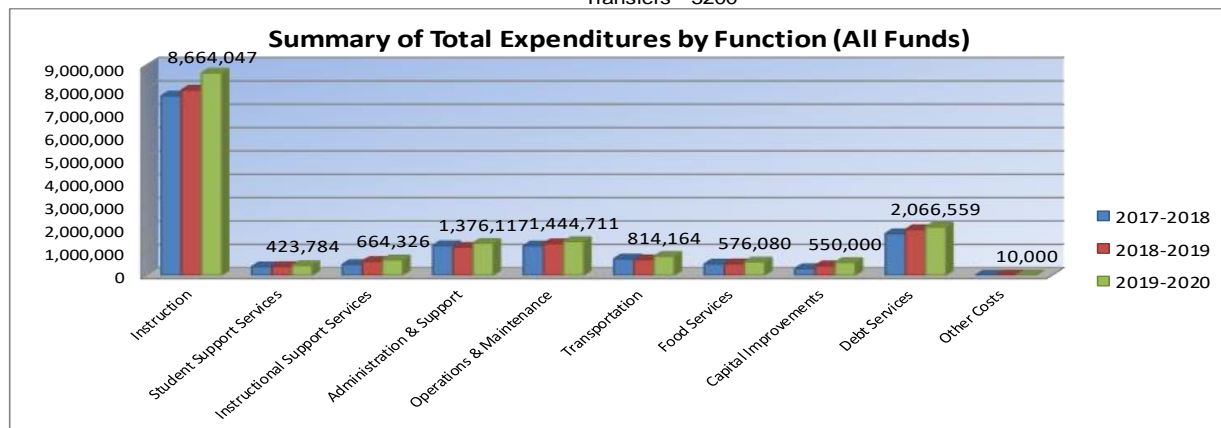
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

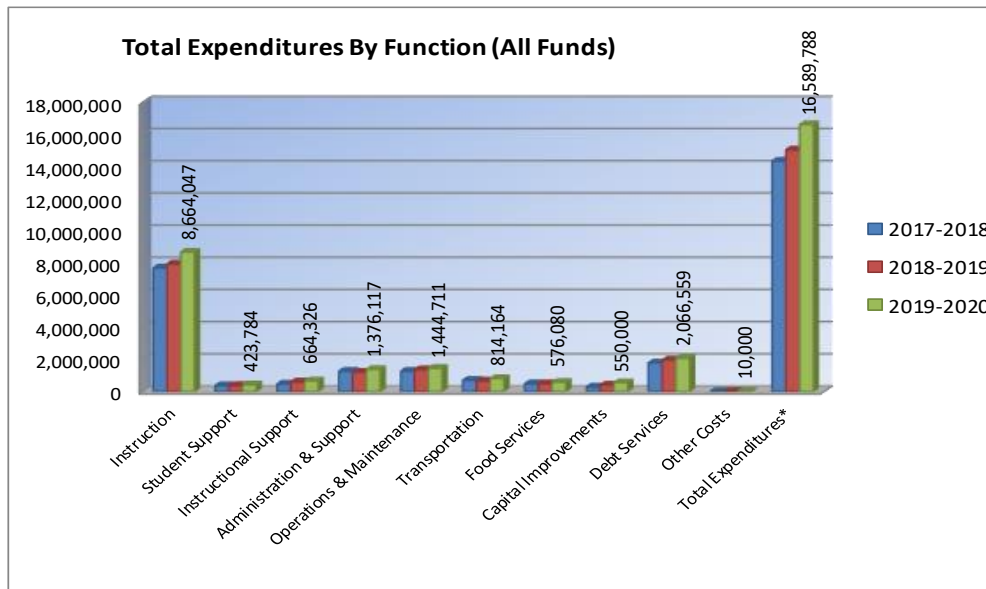
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,681,423	7,931,665	8,664,047
Student Support	372,097	376,365	423,784
Instructional Support	465,824	597,821	664,326
Administration & Support	1,270,018	1,208,529	1,376,117
Operations & Maintenance	1,266,206	1,362,358	1,444,711
Transportation	703,588	669,734	814,164
Food Services	487,055	491,843	576,080
Capital Improvements	286,297	410,781	550,000
Debt Services	1,783,530	1,962,318	2,066,559
Other Costs	5,623	10,212	10,000
Total Expenditures*	14,321,661	15,021,626	16,589,788

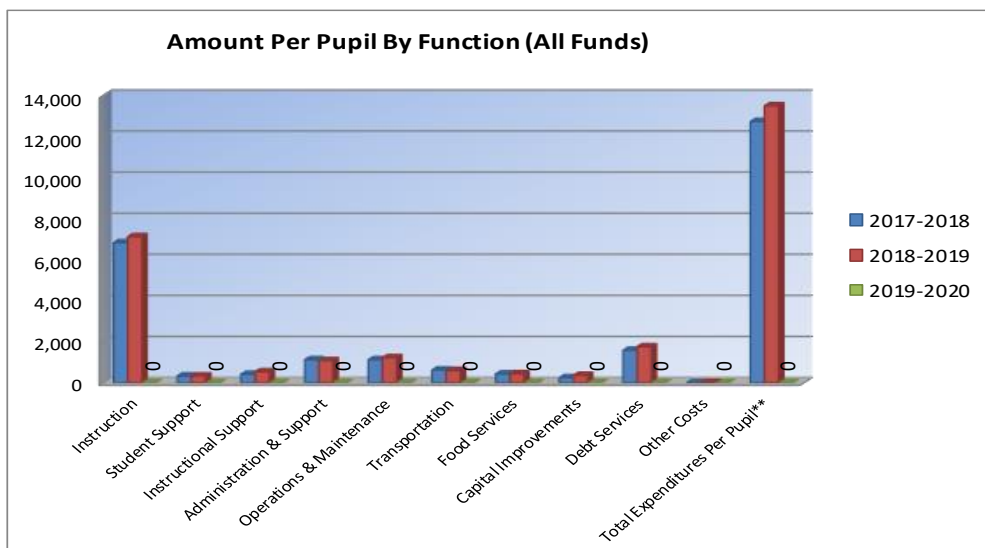


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,825	7,123	#DIV/0!
Student Support	331	338	#DIV/0!
Instructional Support	414	537	#DIV/0!
Administration & Support	1,128	1,085	#DIV/0!
Operations & Maintenance	1,125	1,223	#DIV/0!
Transportation	625	601	#DIV/0!
Food Services	433	442	#DIV/0!
Capital Improvements	254	369	#DIV/0!
Debt Services	1,585	1,762	#DIV/0!
Other Costs	5	9	#DIV/0!
Total Expenditures Per Pupil**	12,725	13,490	0
Enrollment (FTE)*	1,125.5	1,113.5	0.0

*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.

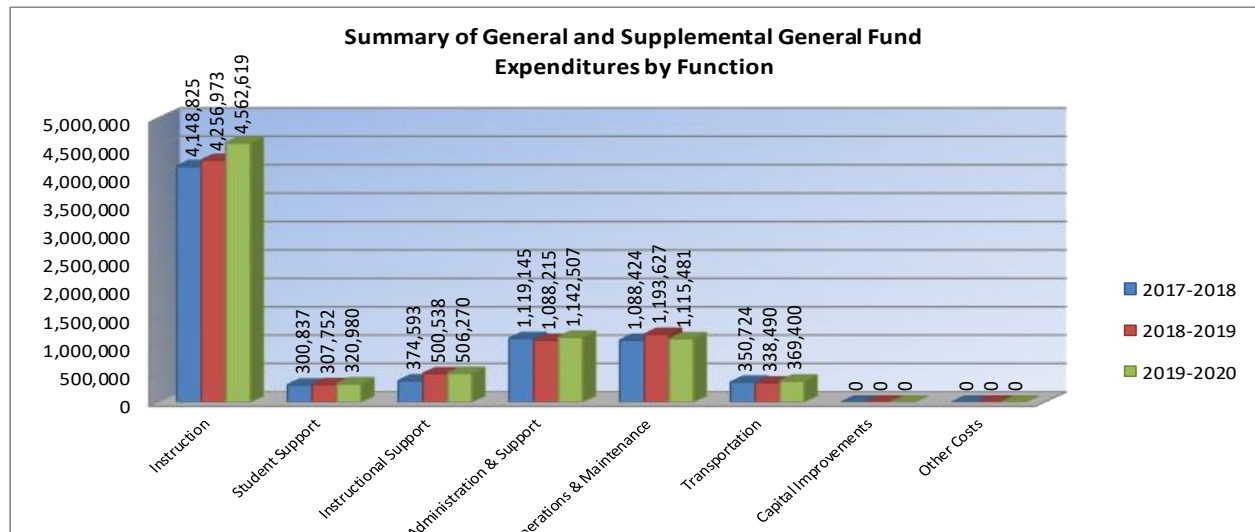


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

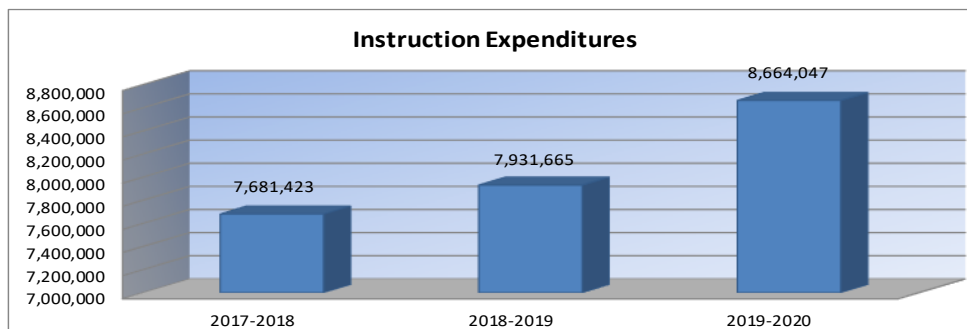
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	4,148,825	56%	4,256,973	55%	3%	4,562,619	57%	7%
Student Support	300,837	4%	307,752	4%	2%	320,980	4%	4%
Instructional Support	374,593	5%	500,538	7%	34%	506,270	6%	1%
Administration & Support	1,119,145	15%	1,088,215	14%	-3%	1,142,507	14%	5%
Operations & Maintenance	1,088,424	15%	1,193,627	16%	10%	1,115,481	14%	-7%
Transportation	350,724	5%	338,490	4%	-3%	369,400	5%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	7,382,548	100%	7,685,595	100%	4%	8,017,257	100%	4%
Amount per Pupil	\$6,559		\$6,902		5%	\$0		-100%

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)

	2017-2018 Actual		2018-2019 Actual	% inc/ dec		2019-2020 Budget	% inc/ dec
General	2,319,191		2,545,611	10%		2,730,619	7%
Federal Funds	119,117		103,532	-13%		128,000	24%
Supplemental General	1,829,634		1,711,362	-6%		1,832,000	7%
Preschool-Aged At-Risk	14,085		22,654	61%		29,000	28%
At Risk (K-12)	420,645		448,051	7%		509,650	14%
Bilingual Education	0		0	0%		5,016	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	349,228		417,970	20%		370,000	-11%
Driver Education	4,022		4,485	12%		20,198	350%
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	1,624,409		1,734,277	7%		1,953,446	13%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	278,744		332,421	19%		400,000	20%
Gifts/Grants	7,510		8,869	18%		31,168	251%
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	433,989		359,371	-17%		654,950	82%
Contingency Reserve	0		0	0%			
Text Book & Student Material	73,260		23,287	-68%			
Activity Fund	207,589		219,775	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%
SUBTOTAL	7,681,423		7,931,665	3%		8,664,047	9%
Enrollment (FTE)*	1,125.5		1,113.5	-1%		0.0	-100%
Amount per Pupil	6,825		7,123	4%		#DIV/0!	#DIV/0!
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	7,681,423		7,931,665	3%		8,664,047	9%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	8,258,501	0	8,258,501	0	0	0	0	XXXXXXXXXX
Supplemental General	2,534,656	119,646	1,428,279			0	986,731	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	29,000	10,000		0	0	19,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	561,224	30,000		0	0	531,224	0	0
Bilingual Education	5,016	3,749		0	0	1,267	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,368,514	552,921	268,910	0	0	0	546,683	0
Driver Training	24,198	20,818	3,380	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	542,080	162,992	3,830	188,393	0	0	186,865	0
Professional Development	55,775	52,650	3,125	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
Special Education	2,183,146	340,737	0	0	0	1,842,409	0	0
Career and Postsecondary Education	400,000	18,000	0	0	0	382,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	31,168	9,744	0				21,424	0
Textbook & Student Materials Revolving		219,971						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,127,500	0	1,127,500			0		XXXXXXXXXX
Contingency Reserve		779,924						XXXXXXXXXX
Activity Funds		70,528						XXXXXXXXXX
Bond and Interest #1	2,066,559	1,900,284	841,559	0	0		1,301,476	1,976,760
Bond and Interest #2	0	0	115,680	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	178,351	0	XXXXXXXXXX	178,351	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	19,365,688	4,291,964	12,050,764	366,744	0	2,775,900	3,043,179	1,976,760
Less Transfers	2,775,900							
TOTAL Budget Expenditures	\$16,589,788							

Sources of Revenue - - State, Federal, Local

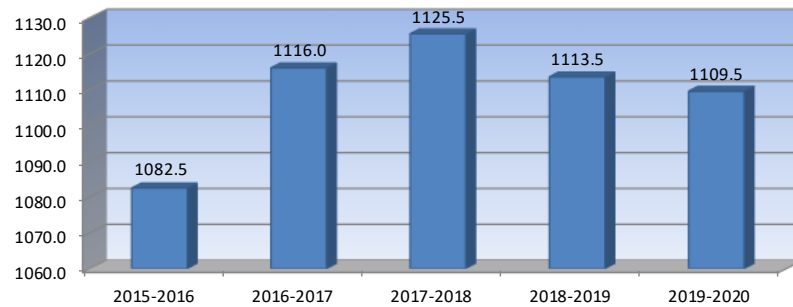
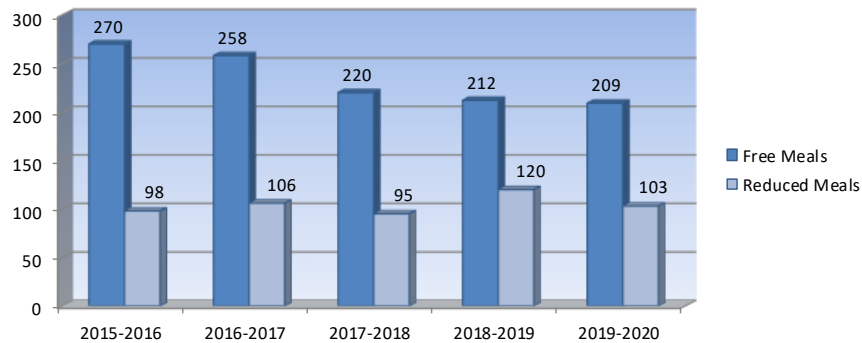
	2017-2018	2018-2019	2019-2020
State Revenues	10,310,949	10,555,357	12,050,764
Federal Revenues	358,567	348,849	366,744
Local Revenues*	3,554,546	3,659,568	3,043,179
Total Revenues	14,224,062	14,563,774	15,460,687
Revenues Per Pupil	12,638	13,079	0

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 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

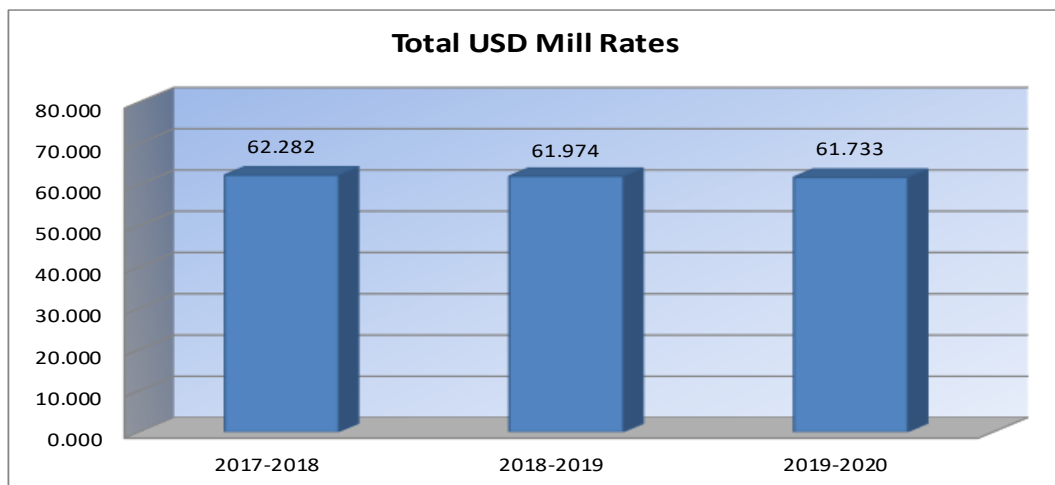
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,082.5	1,116.0	3%	1,125.5	1%	1,113.5	-1%	1,109.5	0%
Number of Students - Free Meals	270	258	-4%	220	-15%	212	-4%	209	-1%
Number of Students - Reduced Meals	98	106	8%	95	-10%	120	26%	103	-14%

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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

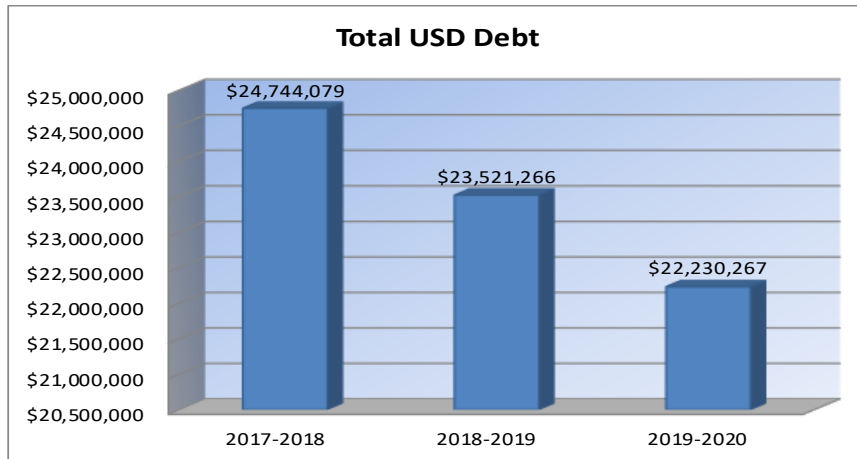
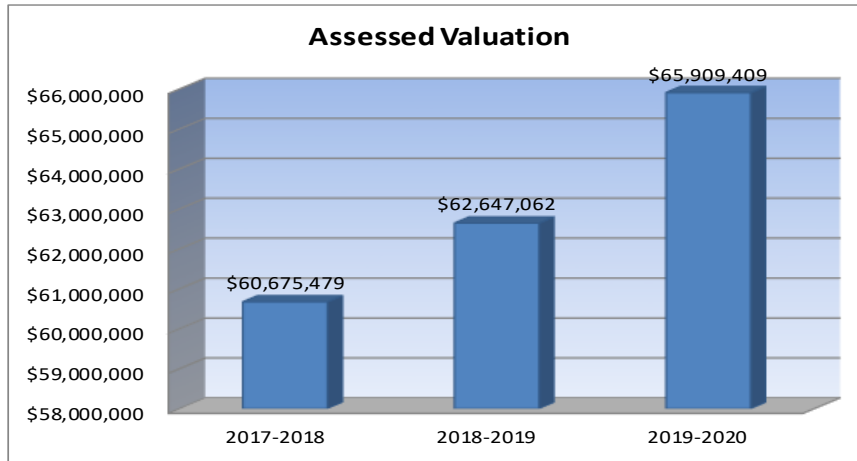
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	16.257	15.622	14.542
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	18.025	18.352	19.191
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	62.282	61.974	61.733
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	0.668	0.541
TOTAL OTHER	3.000	3.668	3.541



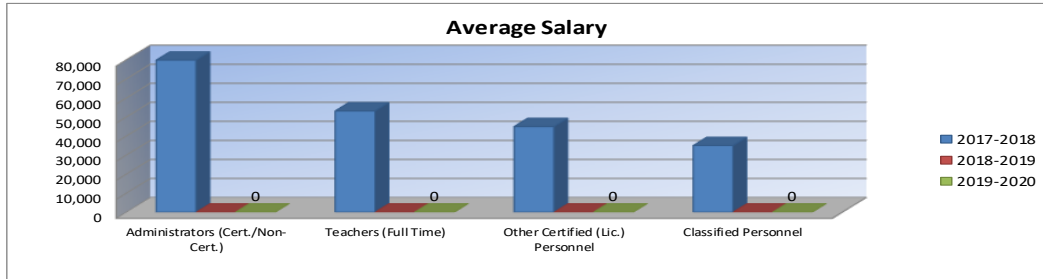
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$60,675,479	\$62,647,062	\$65,909,409
Bonded Indebtedness	24,744,079	23,521,266	22,230,267



USD# 264
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.0	798,200	79,820			0			0
Teachers (Full Time)	72.4	3,845,800	53,119			0			0
Other Certified (Licensed) Personnel	7.8	350,600	44,949			0			0
Classified Personnel	42.7	1,493,500	34,977			0			0
Substitutes/Temporary Help	XXXXX	202,300	XXXXXXX	XXXXX		XXXXXXX	XXXXX		XXXXXXX



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