

Budget at a Glance 2020-21



USD 237 - Smith Center

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	3,609,584	58%	4,110,103	60%	14%	4,605,897	61%	12%
Student Support Services	82,324	1%	128,060	2%	56%	253,453	3%	98%
Instructional Support Services	178,493	3%	204,586	3%	15%	225,396	3%	10%
Administration & Support	540,316	9%	587,037	9%	9%	611,407	8%	4%
Operations & Maintenance	656,403	11%	714,311	10%	9%	821,380	11%	15%
Transportation	402,010	6%	489,055	7%	22%	527,094	7%	8%
Food Services	318,540	5%	380,741	6%	20%	373,471	5%	-2%
Capital Improvements	433,387	7%	134,249	2%	-69%	75,000	1%	-44%
Debt Services	0	0%	85,742	1%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	6,221,057	100%	6,833,884	100%	10%	7,493,098	100%	10%
Amount per Pupil	\$14,645		\$17,128		17%	\$17,426		2%
Current Expenditures**	5,588,114	100%	6,261,202	100%	12%	6,928,098	100%	11%
Amount per Pupil	\$13,155		\$15,692		19%	\$16,112		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,580,107	58%	4,030,272	59%	1%	4,470,897	60%	1%
Instruction*** (Current Expenditures)	3,580,107	64%	4,030,272	64%	0%	4,470,897	65%	1%

* 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

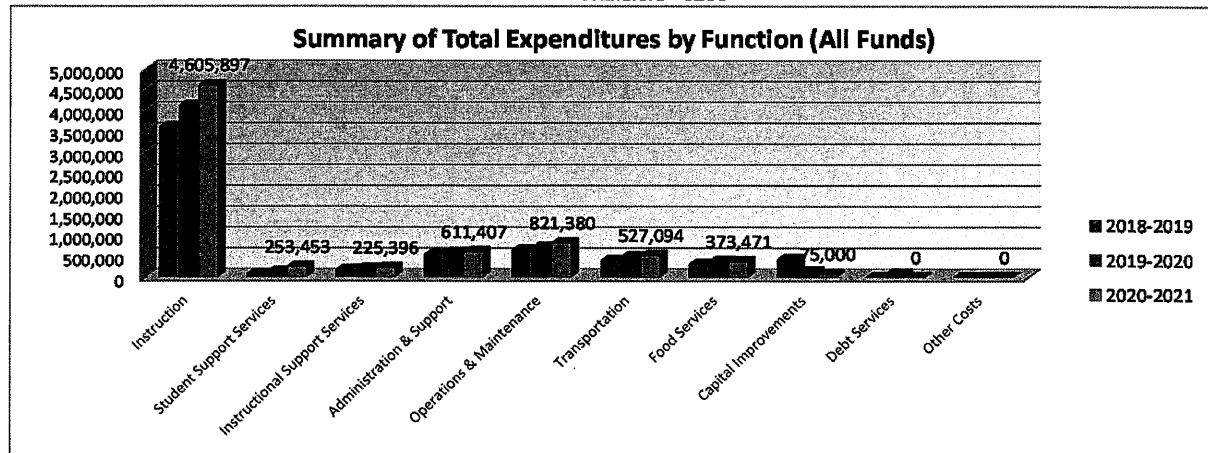
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

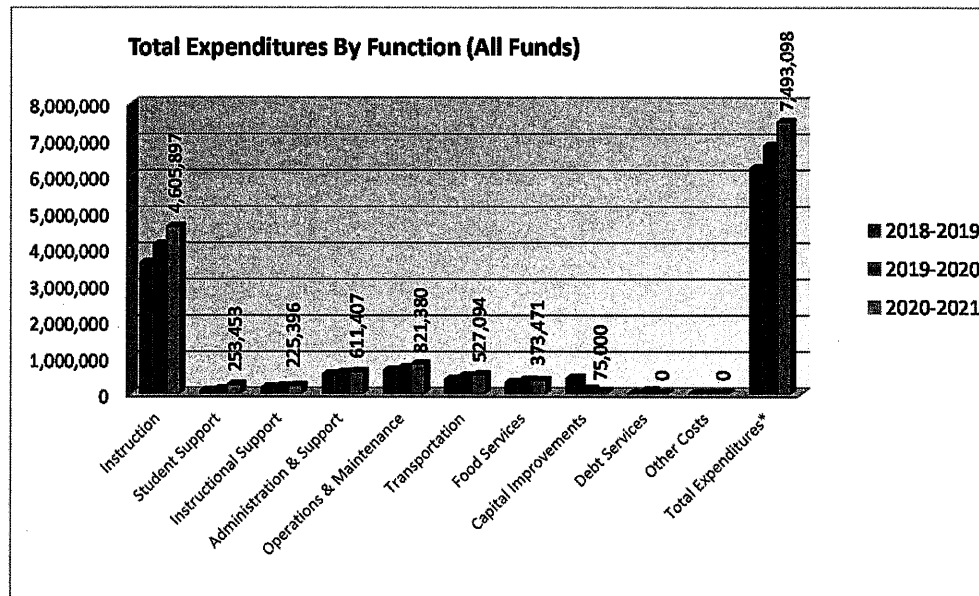
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	3,609,584	4,110,103	4,605,897
Student Support	82,324	128,060	253,453
Instructional Support	178,493	204,586	225,396
Administration & Support	540,316	587,037	611,407
Operations & Maintenance	656,403	714,311	821,380
Transportation	402,010	489,055	527,094
Food Services	318,540	380,741	373,471
Capital Improvements	433,387	134,249	75,000
Debt Services	0	85,742	0
Other Costs	0	0	0
Total Expenditures*	6,221,057	6,833,884	7,493,098

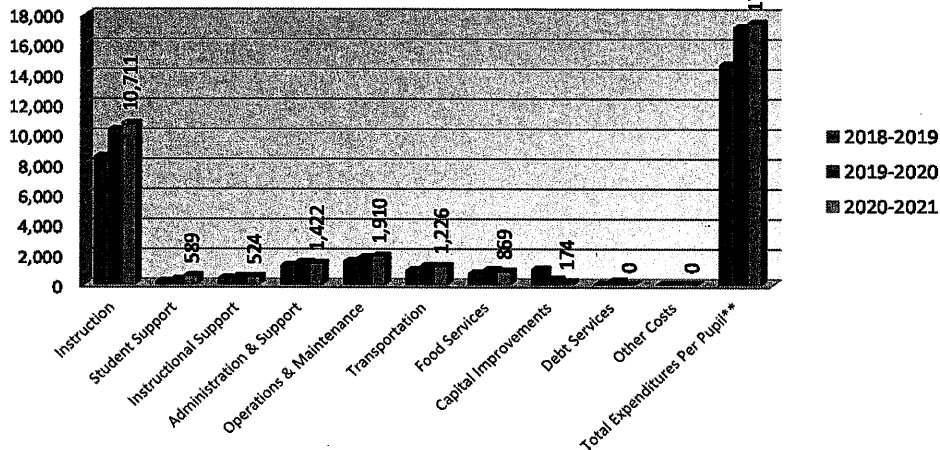


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	8,497	10,301	10,711
Student Support	194	321	589
Instructional Support	420	513	524
Administration & Support	1,272	1,471	1,422
Operations & Maintenance	1,545	1,790	1,910
Transportation	946	1,226	1,226
Food Services	750	954	869
Capital Improvements	1,020	336	174
Debt Services	0	215	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,645	17,128	17,426
Enrollment (FTE)*	424.8	399.0	430.0

**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.*

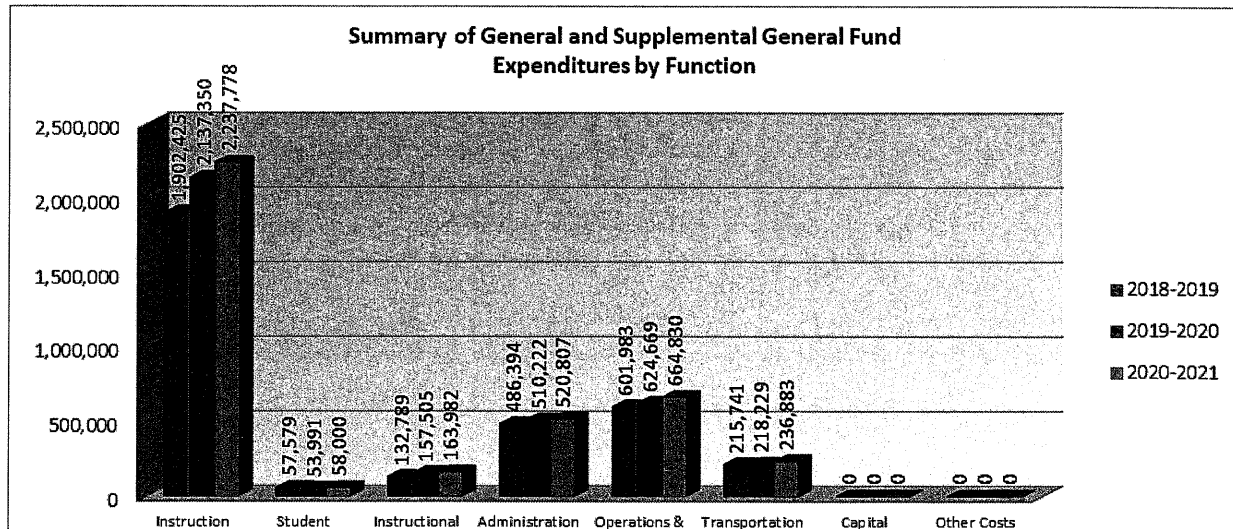
Amount Per Pupil By Function (All Funds)

****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**

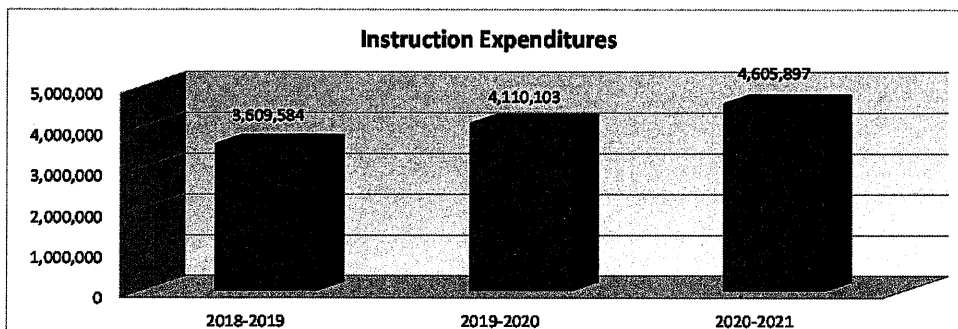
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,902,425	56%	2,137,350	58%	12%	2,237,778	58%	5%
Student Support	57,579	2%	53,991	1%	-6%	58,000	1%	7%
Instructional Support	132,789	4%	157,505	4%	19%	163,982	4%	4%
Administration & Support	486,394	14%	510,222	14%	5%	520,807	13%	2%
Operations & Maintenance	601,983	18%	624,669	17%	4%	664,830	17%	6%
Transportation	215,741	6%	218,229	6%	1%	236,883	6%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,396,911	100%	3,701,966	100%	9%	3,882,280	100%	5%
Amount per Pupil	\$7,996		\$9,278		16%	\$9,029		-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.



Instruction Expenditures (1000)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	1,485,703	1,637,411	10%	1,717,266	5%
Federal Funds	74,239	95,749	29%	411,344	330%
Supplemental General	416,722	499,939	20%	520,512	4%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	360,481	365,888	1%	372,110	2%
Bilingual Education	0	0	0%	1,000	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	29,477	79,831	171%	135,000	69%
Driver Education	5,511	5,524	0%	10,800	96%
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	832,321	912,904	10%	939,015	3%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	182,113	193,428	6%	186,574	-4%
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	167,289	263,636	58%	312,276	18%
Contingency Reserve	0	0	0%		
Text Book & Student Material	5,398	14,400	167%		
Activity Fund	50,330	41,393	-18%		
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	3,609,584	4,110,103	14%	4,605,897	12%
Enrollment (FTE)*	424.8	399.0	-6%	430.0	8%
Amount per Pupil	8,497	10,301	21%	10,711	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,609,584	4,110,103	14%	4,605,897	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.

Sources of Revenue and Proposed Budget for 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	3,953,556	0	3,953,556	0	0	0	0	XXXXXXXXXX
Supplemental General	1,314,100	141,872	249,810	0	0	0	922,418	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	376,974	16,546	0	1,000	0	315,392	50,000	5,964
Bilingual Education	1,000	2,035	0	0	0	1,000	0	2,035
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	565,000	182,557	0	0	4,123	0	384,553	6,233
Driver Training	10,800	16,352	2,250	0	0	0	1,500	9,302
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	346,921	47,708	2,346	209,070	0	58,612	100,639	71,454
Professional Development	22,000	16,670	5,250	0	0	15,000	1,000	15,920
Parent Education Program	57,097	9,997	35,000	0	0	6,350	5,750	0
Summer School	0	0	0	0	0	0	0	0
Special Education	984,700	67,621	0	9,182	0	820,779	111,694	24,576
Career and Postsecondary Education	186,574	17,761	0	0	0	168,243	4,133	3,563
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	116,575	16,575	0	0	0	0	100,000	0
Textbook & Student Materials Revolving	0	77,040	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	519,366	0	519,366	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	16,540	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	32,544	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0	0	0	0
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	423,811	0	XXXXXXXXXX	423,811	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
SUBTOTAL	8,878,474	661,816	4,767,578	643,063	4,123	1,385,376	1,681,687	139,047
Less Transfers	1,385,376							
TOTAL Budget Expenditures	\$7,493,098							

Sources of Revenue - - State, Federal, Local

	2018-2019	2019-2020	2020-2021
State Revenues	4,037,555	4,528,824	4,767,578
Federal Revenues	241,022	287,310	643,063
Local Revenues*	2,043,778	1,984,842	1,685,810
Total Revenues	6,322,355	6,800,976	7,096,451
Revenues Per Pupil	14,883	17,045	16,503

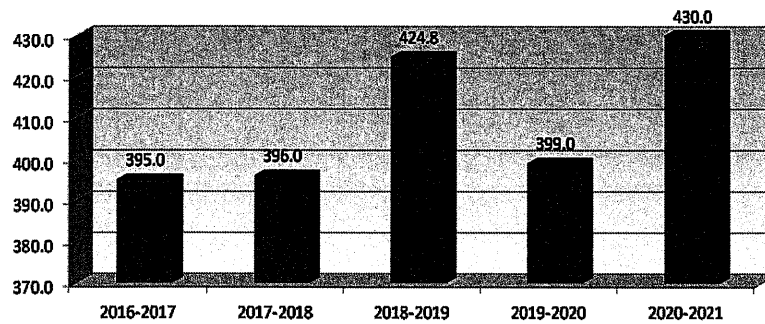
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

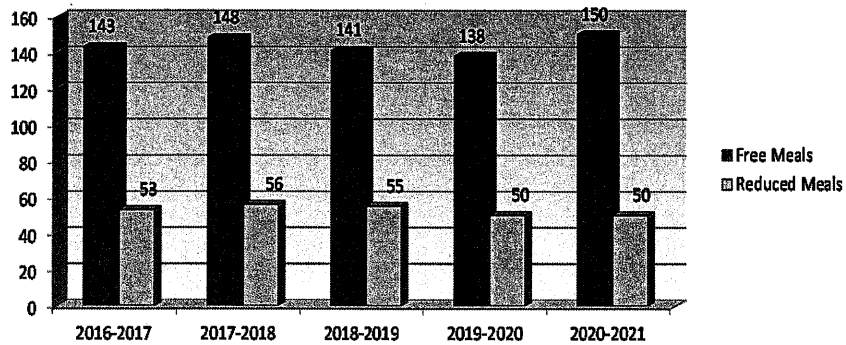
Enrollment Information

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	395.0	396.0	0%	424.8	7%	399.0	-6%	430.0	8%
Number of Students - Free Meals	143	148	3%	141	-5%	138	-2%	150	9%
Number of Students - Reduced Meals	53	56	6%	55	-2%	50	-9%	50	0%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid



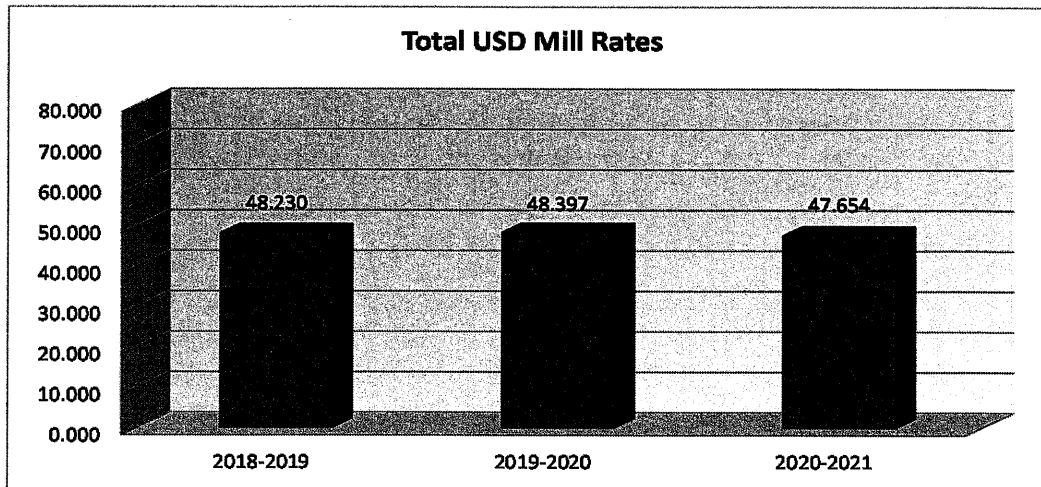
Low Income Students



*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.

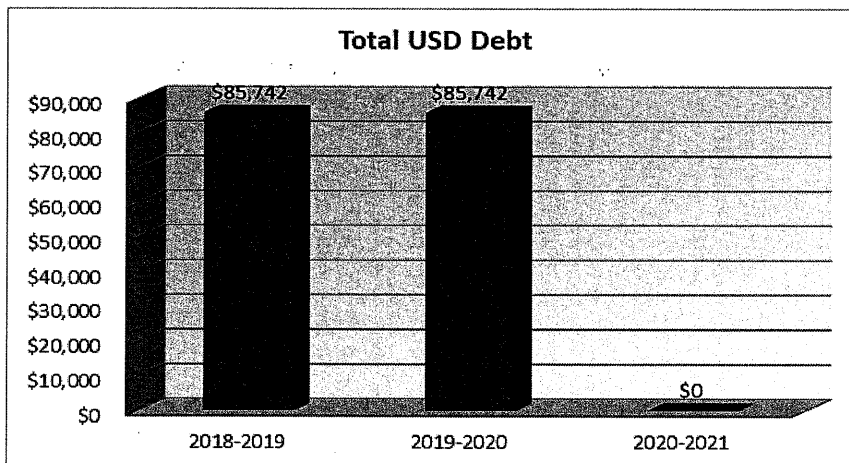
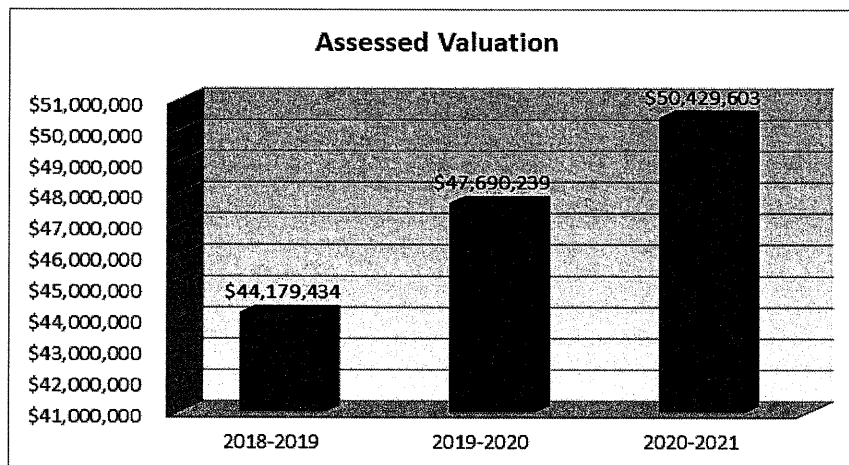
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	20.248	20.410	19.654
Adult Education	0.000	0.000	0.000
Capital Outlay	7.982	7.987	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	0.000	0.000	0.000
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	48.230	48.397	47.654
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



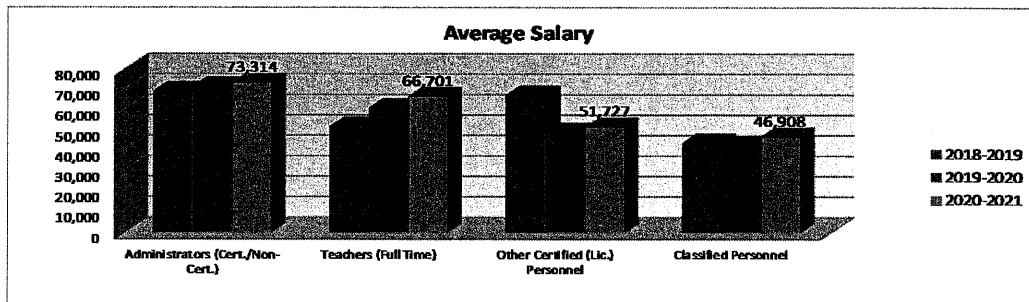
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$44,179,434	\$47,690,239	\$50,429,603
Bonded Indebtedness	85,742	85,742	0



**USD# 237
AVERAGE SALARY**

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.0	483,934	69,133	7.0	501,005	71,572	7.0	513,200	73,314
Teachers (Full Time)	34.8	1,808,586	51,971	35.8	2,183,942	61,004	35.8	2,387,884	66,701
Other Certified (Licensed) Personnel	2.4	161,763	67,401	2.9	142,738	49,220	2.9	150,009	51,727
Classified Personnel	17.1	750,878	43,911	17.4	740,875	42,579	16.8	788,056	46,908
Substitutes/Temporary Help	XXXXX	192,928	XXXXXXX	XXXXX	193,673	XXXXXXX	XXXXX	152,051	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