

Budget at a Glance 2020-21



USD 374 - Sublette

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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	3,940,321	53%	4,236,240	55%	8%	4,359,909	55%	3%
Student Support Services	156,473	2%	153,280	2%	-2%	231,241	3%	51%
Instructional Support Services	224,732	3%	244,024	3%	9%	253,634	3%	4%
Administration & Support	888,224	12%	841,400	11%	-5%	786,455	10%	-7%
Operations & Maintenance	707,843	10%	725,997	9%	3%	742,800	9%	2%
Transportation	153,693	2%	183,215	2%	19%	180,378	2%	-2%
Food Services	378,836	5%	406,036	5%	7%	442,262	6%	9%
Capital Improvements	196,786	3%	226,236	3%	15%	255,000	3%	13%
Debt Services	579,350	8%	588,550	8%	2%	596,550	7%	1%
Other Costs	165,923	2%	146,212	2%	-12%	149,584	2%	2%
Total Expenditures*	7,392,181	100%	7,751,190	100%	5%	7,997,813	100%	3%
Amount per Pupil	\$18,425		\$18,566		1%	\$19,651		6%
Current Expenditures**	6,154,783	100%	6,480,586	100%	5%	6,698,443	100%	3%
Amount per Pupil	\$15,341		\$15,522		1%	\$16,458		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,830,893	52%	4,142,745	53%	1%	4,244,909	53%	0%
Instruction*** (Current Expenditures)	3,830,893	62%	4,142,745	64%	2%	4,244,909	63%	-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.

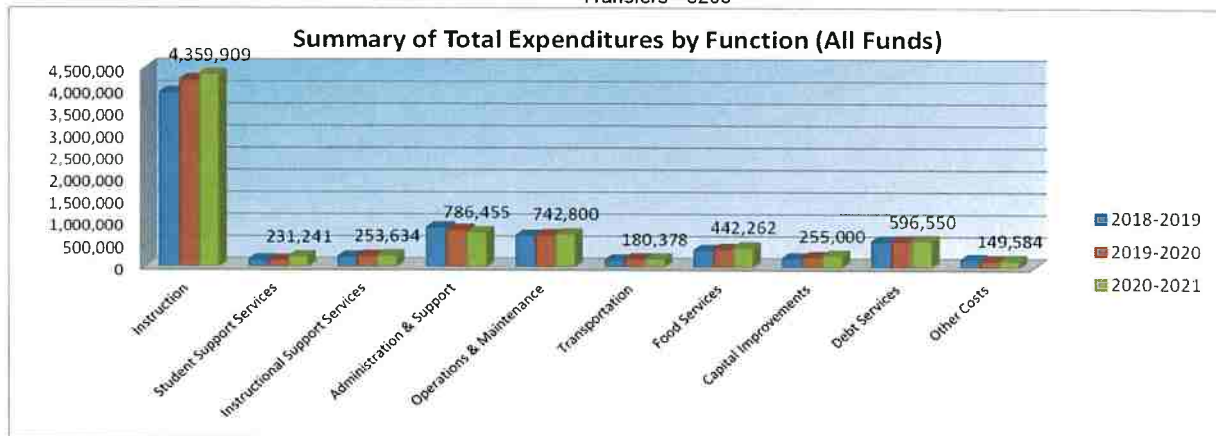
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

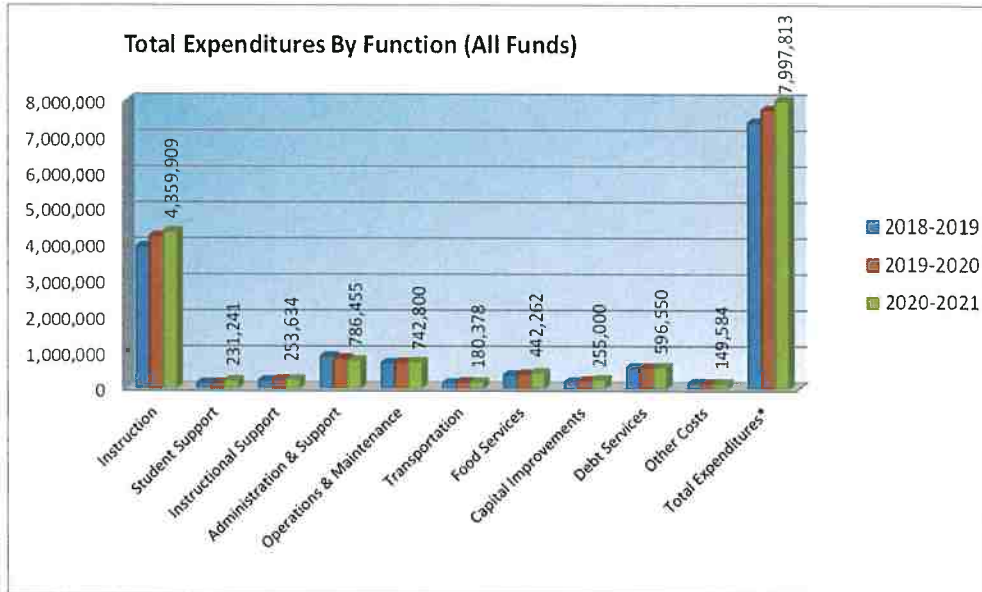
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	3,940,321	4,236,240	4,359,909
Student Support	156,473	153,280	231,241
Instructional Support	224,732	244,024	253,634
Administration & Support	888,224	841,400	786,455
Operations & Maintenance	707,843	725,997	742,800
Transportation	153,693	183,215	180,378
Food Services	378,836	406,036	442,262
Capital Improvements	196,786	226,236	255,000
Debt Services	579,350	588,550	596,550
Other Costs	165,923	146,212	149,584
Total Expenditures*	7,392,181	7,751,190	7,997,813

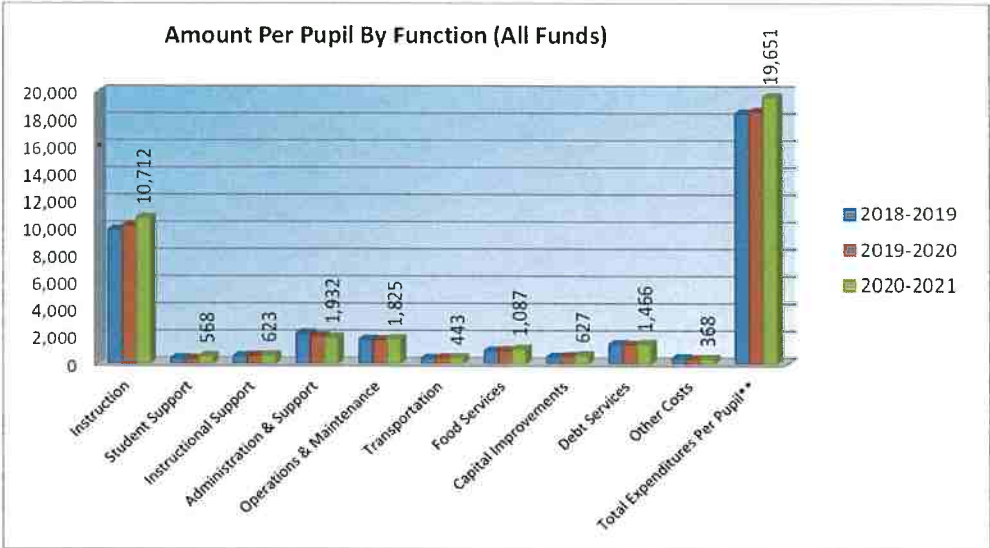


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	9,821	10,147	10,712
Student Support	390	367	568
Instructional Support	560	584	623
Administration & Support	2,214	2,015	1,932
Operations & Maintenance	1,764	1,739	1,825
Transportation	383	439	443
Food Services	944	973	1,087
Capital Improvements	490	542	627
Debt Services	1,444	1,410	1,466
Other Costs	414	350	368
Total Expenditures Per Pupil**	18,425	18,566	19,651
Enrollment (FTE)*	401.2	417.5	407.0

*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.

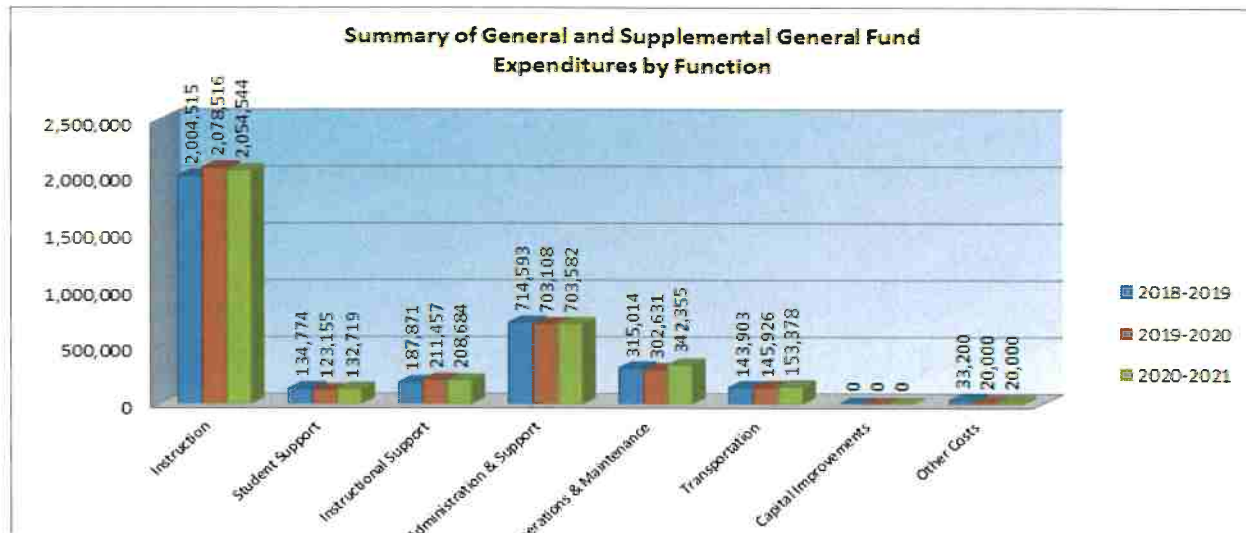


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

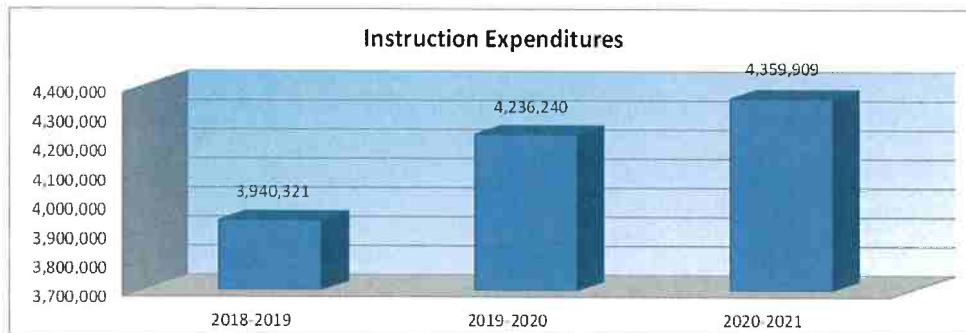
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	2,004,515	57%	2,078,516	58%	4%	2,054,544	57%	-1%
Student Support	134,774	4%	123,155	3%	-9%	132,719	4%	8%
Instructional Support	187,871	5%	211,457	6%	13%	208,684	6%	-1%
Administration & Support	714,593	20%	703,108	20%	-2%	703,582	19%	0%
Operations & Maintenance	315,014	9%	302,631	8%	-4%	342,355	9%	13%
Transportation	143,903	4%	145,926	4%	1%	153,378	4%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	33,200	1%	20,000	1%	-40%	20,000	1%	0%
Total Expenditures	3,533,870	100%	3,584,793	100%	1%	3,615,262	100%	1%
Amount per Pupil	\$8,808		\$8,586		-3%	\$8,883		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	1,702,679	1,810,383	6%	1,782,465	-2%
Federal Funds	131,639	131,335	0%	136,887	4%
Supplemental General	301,836	268,133	-11%	272,079	1%
Preschool-Aged At-Risk	55,968	62,748	12%	60,243	-4%
At Risk (K-12)	674,098	667,922	-1%	660,713	-1%
Bilingual Education	238,410	252,530	6%	313,030	24%
Virtual Education	0	0	0%	0	0%
Capital Outlay	109,428	93,495	-15%	115,000	23%
Driver Education	4,128	3,865	-6%	6,250	62%
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	397,633	412,154	4%	424,742	3%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	113	36,359	32076%	46,000	27%
Gifts/Grants	8,379	49,949	496%	87,500	75%
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	286,576	431,398	51%	455,000	5%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	29,434	15,969	-46%		
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	3,940,321	4,236,240	8%	4,359,909	3%
Enrollment (FTE)*	401.2	417.5	4%	407.0	-3%
Amount per Pupil	9,821	10,147	3%	10,712	6%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,940,321	4,236,240	8%	4,359,909	3%



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	4,072,350	74,656	3,997,694	0	0	0	0	XXXXXXXXXX
Supplemental General	1,367,360	134,986	0	0	0	0	1,232,374	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	60,243	0	0	0	0	61,000	0	757
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	734,235	73,753	0	0	0	707,056	0	46,574
Bilingual Education	313,030	7,548	0	0	0	310,482	0	5,000
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	702,820	211,019	0	0	0	0	498,520	6,719
Driver Training	6,725	23,873	3,000	0	0	0	0	20,148
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0
Extraordinary School Program	99,984	75	0	0	0	70,000	30,000	91
Food Service	433,412	24,062	2,040	184,705	0	149,943	73,300	638
Professional Development	21,950	6,208	3,750	0	0	12,000	0	8
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	28,300	11	0	17,000	0	10,000	1,300	11
Special Education	424,742	4,192	0	0	0	414,000	8,000	1,450
Career and Postsecondary Education	46,000	3,458	0	0	0	44,319	0	1,777
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	87,500	49,289	0	0	0	0	40,000	1,789
Textbook & Student Materials Revolving	0	0	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	690,173	0	690,173	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	348,908	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	913	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	596,550	878,054	0	0	0	0	382,692	664,196
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	136,887	0	XXXXXXXXXX	136,887	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	9,822,261	1,841,005	4,596,657	338,592	0	1,778,800	2,266,186	749,158
Less Transfers	1,778,800							
TOTAL Budget Expenditures	\$8,043,461							

Sources of Revenue - - State, Federal, Local

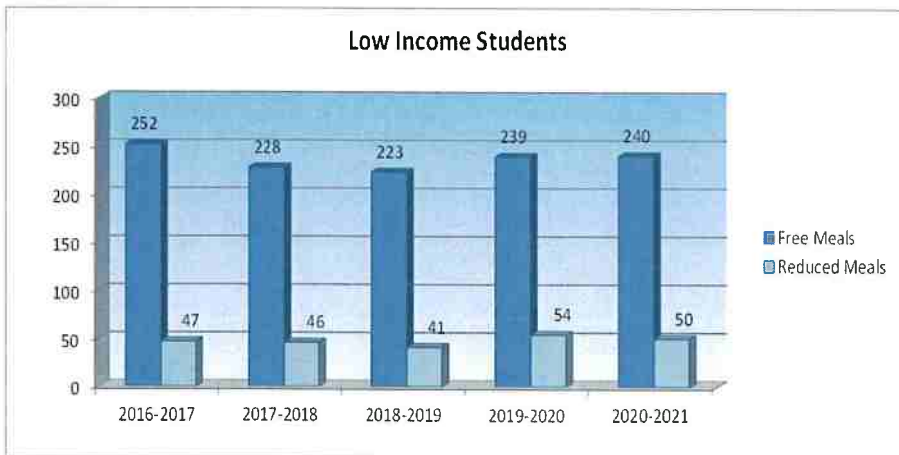
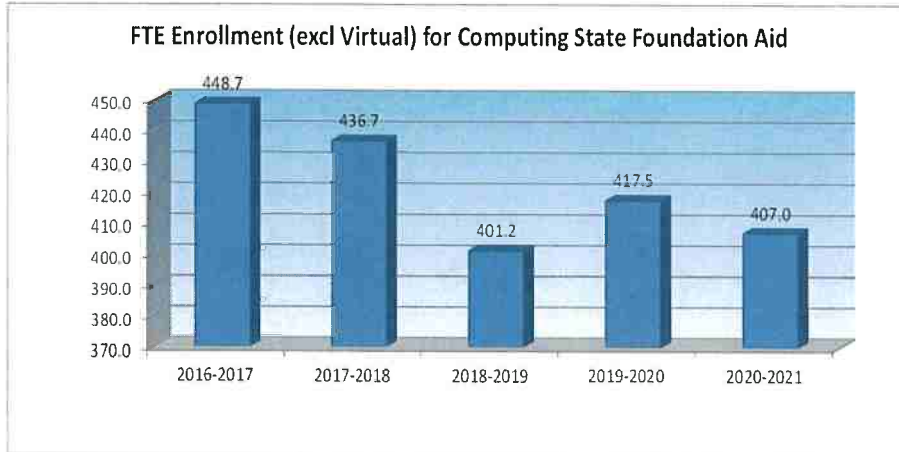
	2018-2019	2019-2020	2020-2021
State Revenues	4,241,941	4,712,133	4,696,657
Federal Revenues	315,589	333,675	338,592
Local Revenues*	2,796,533	2,848,056	2,266,186
Total Revenues	7,354,063	7,893,864	7,301,435
Revenues Per Pupil	18,330	18,907	17,940

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

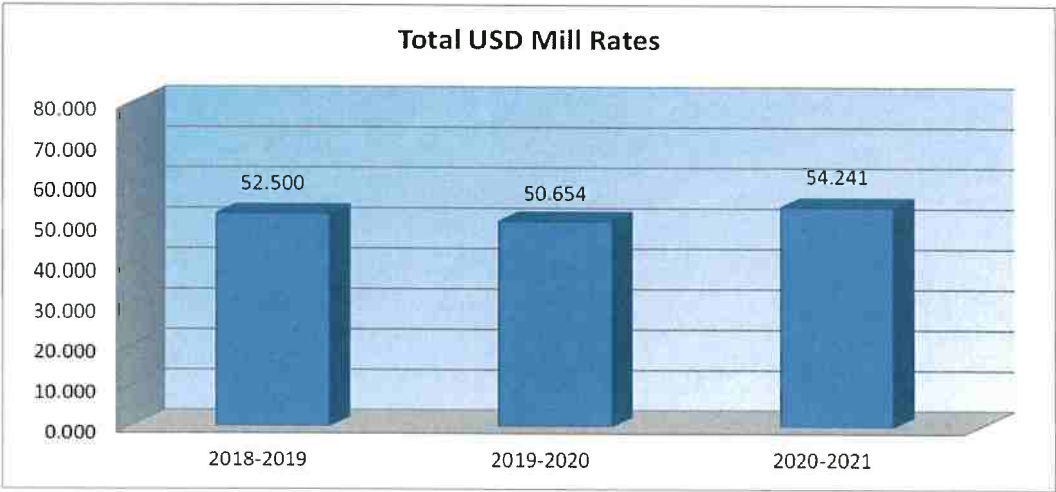
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	448.7	436.7	-3%	401.2	-8%	417.5	4%	407.0	-3%
Number of Students - Free Meals	252	228	-10%	223	-2%	239	7%	240	0%
Number of Students - Reduced Meals	47	46	-2%	41	-11%	54	32%	50	-7%



*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.

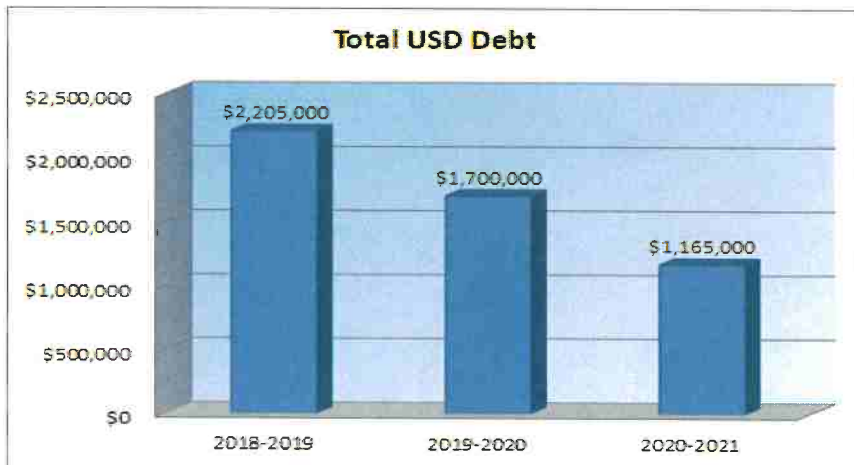
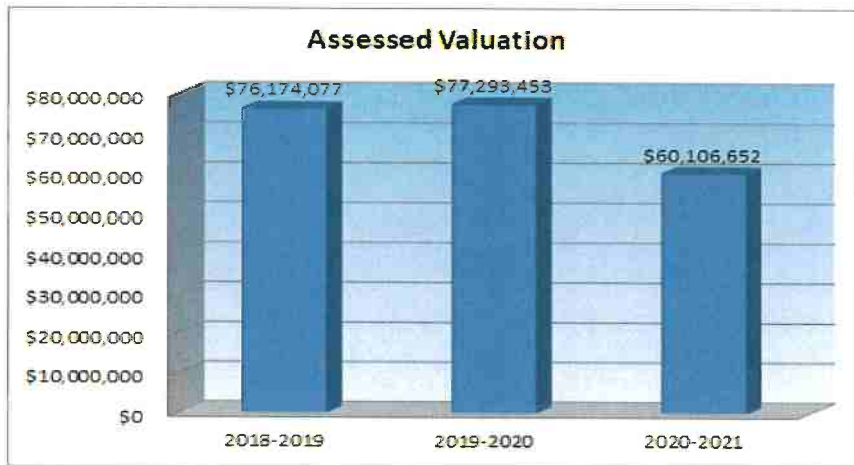
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	15.316	16.026	20.374
Adult Education	0.000	0.000	0.000
Capital Outlay	7.639	7.901	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	9.545	6.727	5.867
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	52.500	50.654	54.241
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	2.828	2.952	2.970
Rec Comm Employee Bnfts	0.925	0.736	0.966
TOTAL OTHER	3.753	3.688	3.936



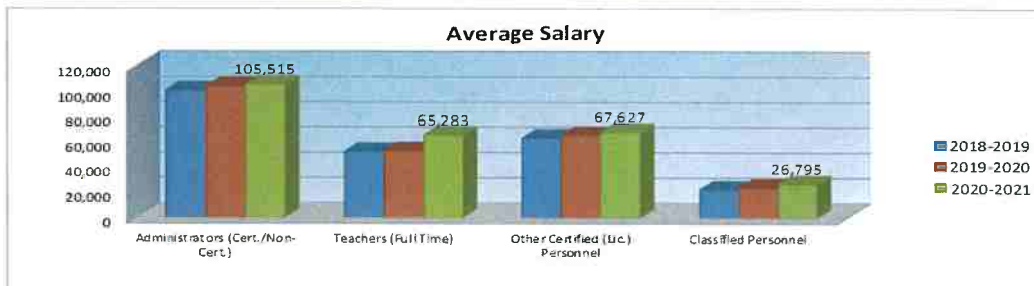
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$76,174,077	\$77,293,453	\$60,106,652
Bonded Indebtedness	2,205,000	1,700,000	1,165,000



USD# 374
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)	4.0	403,058	100,765	4.0	416,058	104,015	4.0	422,058	105,515
Teachers (Full Time)	35.0	1,828,088	52,231	36.0	1,897,209	52,700	35.0	2,284,909	65,283
Other Certified (Licensed) Personnel	7.0	440,293	62,899	7.0	457,028	65,290	7.0	473,390	67,627
Classified Personnel	45.0	1,002,117	22,269	44.0	1,047,050	23,797	43.0	1,152,191	26,795
Substitutes/Temporary Help	XXXX	58,260	XXXXXXXXXX	XXXX	85,164	XXXXXXXXXX	XXXX	90,000	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