

Budget at a Glance 2018-19



USD 479 - Crest



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,730,289	64%	1,831,460	63%	6%	2,268,797	49%	24%
Student Support Services	4,065	0%	36,103	1%	788%	93,260	2%	158%
Instructional Support Services	17,622	1%	18,903	1%	7%	39,941	1%	111%
Administration & Support	306,133	11%	320,888	11%	5%	358,727	8%	12%
Operations & Maintenance	262,315	10%	304,854	10%	16%	759,391	16%	149%
Transportation	165,203	6%	252,911	9%	53%	418,727	9%	66%
Food Services	120,488	4%	127,659	4%	6%	187,088	4%	47%
Capital Improvements	92,493	3%	23,908	1%	-74%	530,037	11%	2117%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	2,698,608	100%	2,916,686	100%	8%	4,655,968	100%	60%
Amount per Pupil	\$12,851		\$13,288		3%	\$19,813		49%
Current Expenditures**	2,606,115	100%	2,892,778	100%	11%	3,575,931	100%	24%
Amount per Pupil	\$12,410		\$13,179		6%	\$15,217		15%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,730,289	64%	1,831,460	63%	-1%	2,218,797	48%	-15%
Instruction*** (Current Expenditures)	1,730,289	66%	1,831,460	63%	-3%	2,218,797	62%	-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.

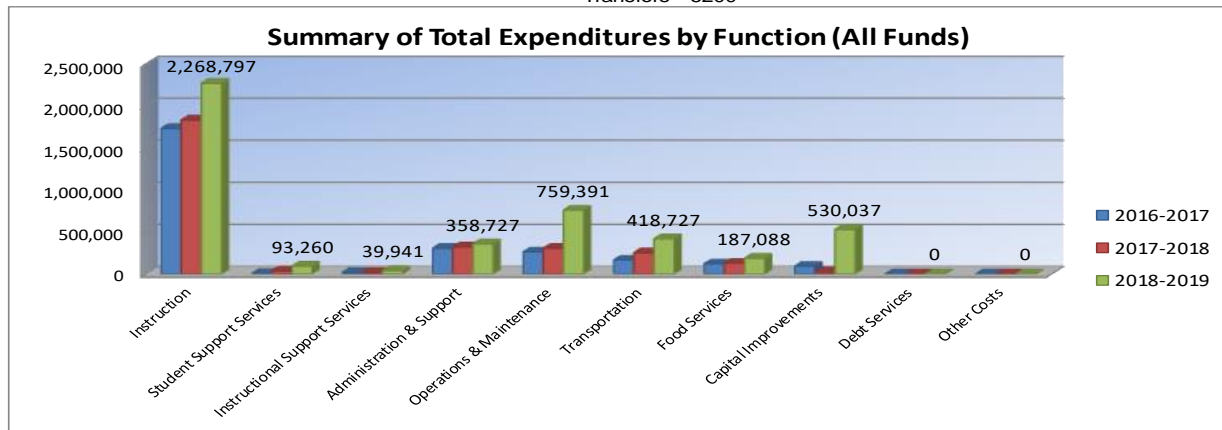
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

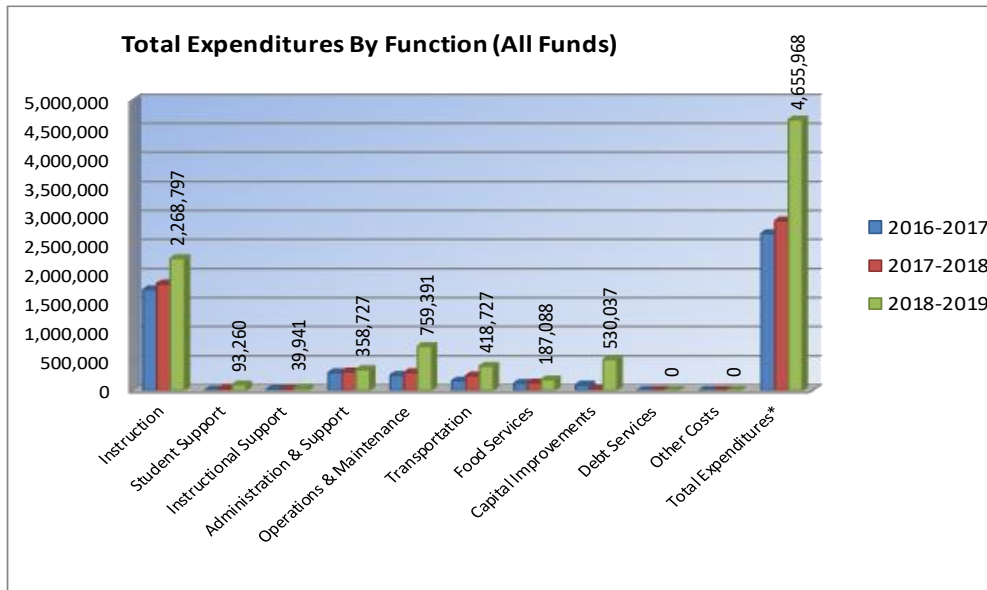
Further definition of what goes into each category:

- 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	1,730,289	1,831,460	2,268,797
Student Support	4,065	36,103	93,260
Instructional Support	17,622	18,903	39,941
Administration & Support	306,133	320,888	358,727
Operations & Maintenance	262,315	304,854	759,391
Transportation	165,203	252,911	418,727
Food Services	120,488	127,659	187,088
Capital Improvements	92,493	23,908	530,037
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	2,698,608	2,916,686	4,655,968

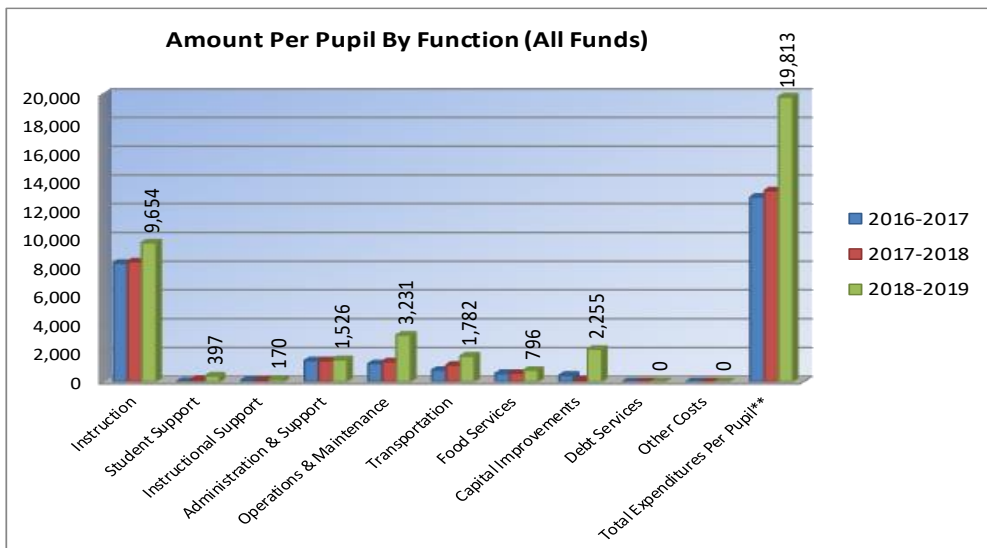


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	8,239	8,344	9,654
Student Support	19	164	397
Instructional Support	84	86	170
Administration & Support	1,458	1,462	1,526
Operations & Maintenance	1,249	1,389	3,231
Transportation	787	1,152	1,782
Food Services	574	582	796
Capital Improvements	440	109	2,255
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,851	13,288	19,813
Enrollment (FTE)*	210.0	219.5	235.0

*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.

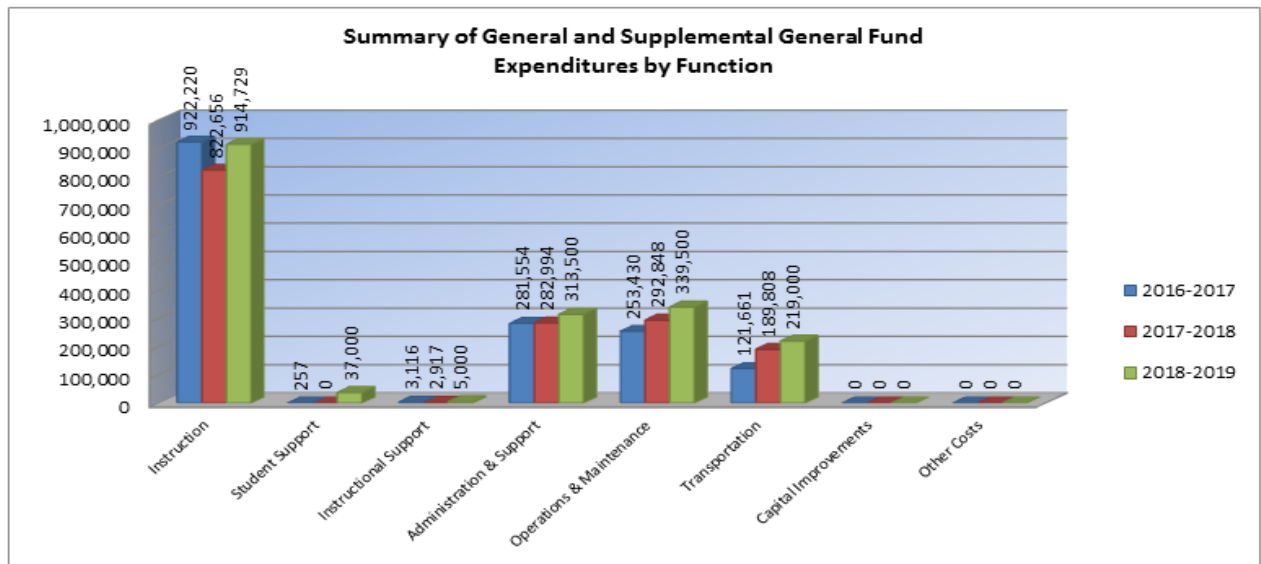


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

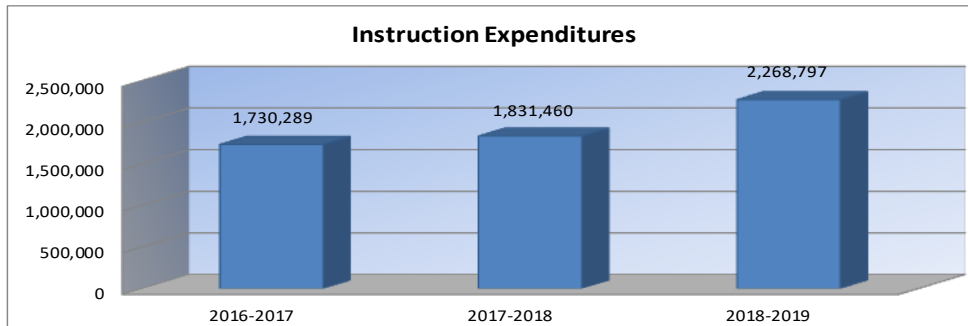
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	922,220	58%	822,656	52%	-11%	914,729	50%	11%
Student Support	257	0%	0	0%	-100%	37,000	2%	0%
Instructional Support	3,116	0%	2,917	0%	-6%	5,000	0%	71%
Administration & Support	281,554	18%	282,994	18%	1%	313,500	17%	11%
Operations & Maintenance	253,430	16%	292,848	18%	16%	339,500	19%	16%
Transportation	121,661	8%	189,808	12%	56%	219,000	12%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,582,238	100%	1,591,223	100%	1%	1,828,729	100%	15%
Amount per Pupil	\$7,534		\$7,249		-4%	\$7,782		7%

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	517,220	380,656	-26%	484,229	27%
Federal Funds	76,523	63,737	-17%	82,293	29%
Supplemental General	405,000	442,000	9%	430,500	-3%
At Risk (4yr Old)	18,151	24,256	34%	30,000	24%
At Risk (K-12)	126,694	214,778	70%	246,000	15%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	50,000	0%
Driver Education	0	0	0%	9,956	0%
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	338,460	382,460	13%	522,962	37%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	128,678	165,707	29%	187,060	13%
Gifts/Grants	3,149	8,442	168%	40,000	374%
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	83,776	128,701	54%	185,797	44%
Contingency Reserve	0	0	0%		
Text Book & Student Material	14,327	633	-96%		
Activity Fund	18,311	20,090	10%		
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	1,730,289	1,831,460	6%	2,268,797	24%
Enrollment (FTE)*	210.0	219.5	5%	235.0	7%
Amount per Pupil	8,239	8,344	1%	9,654	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,730,289	1,831,460	6%	2,268,797	24%



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	2,343,229	0	2,343,229	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	476,500	20,889	140,139			0	315,472	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	30,000	0		0	0	30,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	281,000	0		0	0	281,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	1,080,037	1,080,037	0	0	0	0	0	0
Driver Training	12,956	12,956	0	0	0	0	0	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	175,829	35,303	1,280	87,352	544	5,000	46,350	0
Professional Development	34,941	17,369	2,572	0	0	15,000	0	0
Parent Education Program	10,000	0	0	0	0	10,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	596,613	136,613	0	0	0	460,000	0	0
Career and Postsecondary Education	199,060	0	9,060	0	0	190,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	40,000	0	0				40,000	0
Textbook & Student Materials Revolving		5,894						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	281,510	0	281,510			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		0						XXXXXXXXXX
Activity Funds		3,479						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0		0	0
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			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	85,293	0	XXXXXXXXXX	85,293	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,646,968	1,312,540	2,777,790	172,645	544	991,000	401,822	0
Less Transfers	991,000							
TOTAL Budget Expenditures	\$4,655,968							

Sources of Revenue - - State, Federal, Local

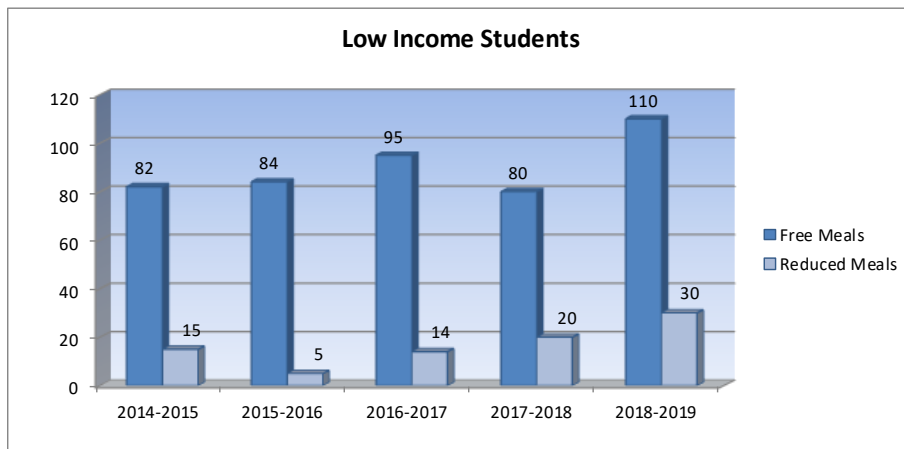
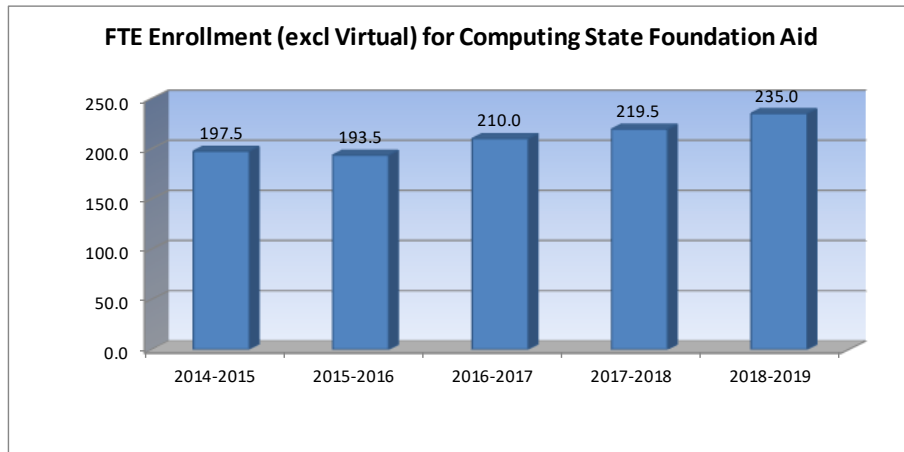
	2016-2017	2017-2018	2018-2019
State Revenues	2,135,505	2,376,994	2,777,790
Federal Revenues	151,589	143,335	172,645
Local Revenues*	401,245	412,006	402,366
Total Revenues	2,688,339	2,932,335	3,352,801
Revenues Per Pupil	12,802	13,359	14,267

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

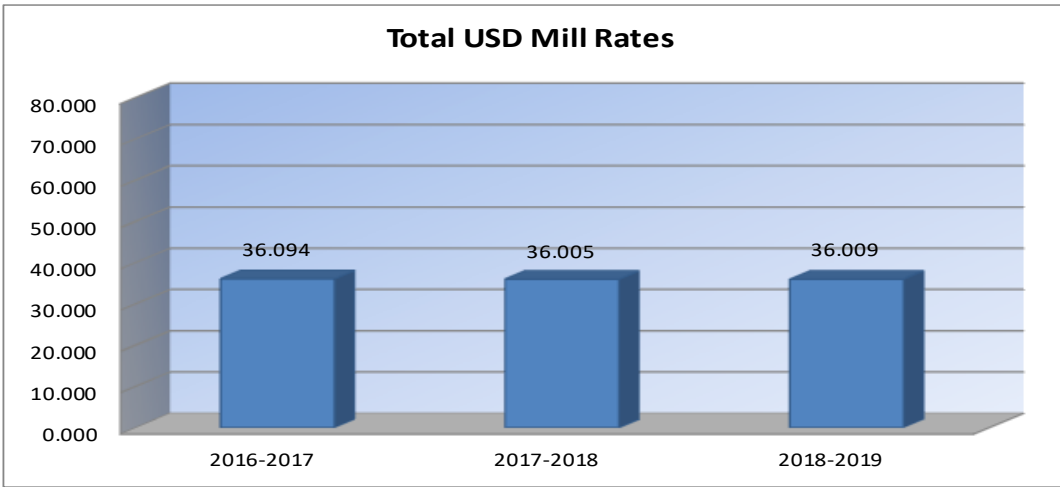
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	197.5	193.5	-2%	210.0	9%	219.5	5%	235.0	7%
Number of Students - Free Meals	82	84	2%	95	13%	80	-16%	110	38%
Number of Students - Reduced Meals	15	5	-67%	14	180%	20	43%	30	50%



*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.

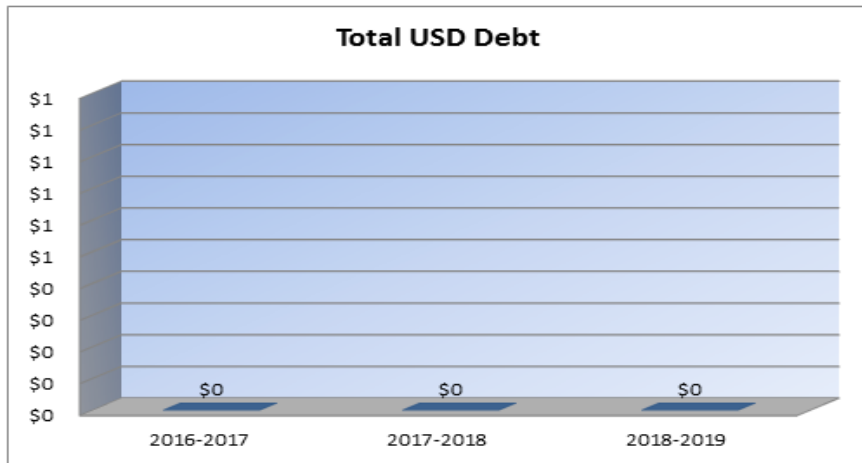
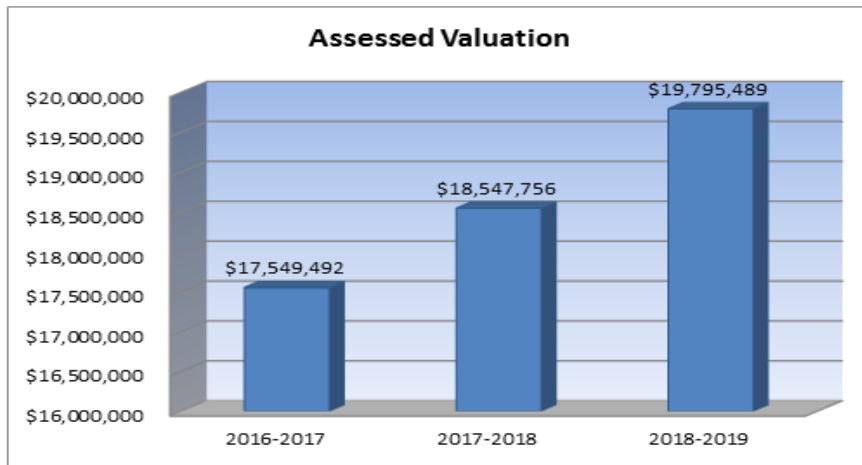
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	16.094	16.005	16.009
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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	36.094	36.005	36.009
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



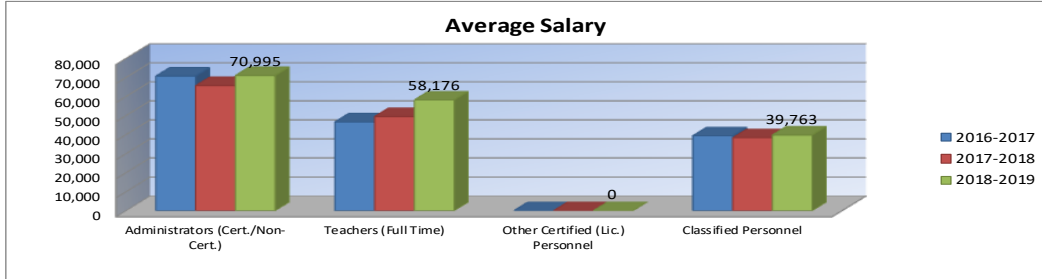
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$17,549,492	\$18,547,756	\$19,795,489
Bonded Indebtedness	0	0	0



USD# 479
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)	3.4	240,377	70,699	3.4	223,568	65,755	3.4	241,384	70,995
Teachers (Full Time)	19.5	909,227	46,627	20.0	988,849	49,442	20.0	1,163,521	58,176
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	8.8	346,527	39,378	8.8	337,563	38,359	8.8	349,918	39,763
Substitutes/Temporary Help	XXXXX	27,970	XXXXXXXXXX	XXXXX	25,905	XXXXXXXXXX	XXXXX	27,853	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