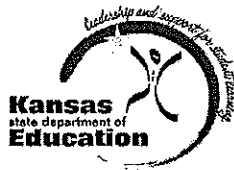


Budget at a Glance 2018-19



USD 291 - Grinnell



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	950,778	65%	1,011,487	57%	6%	594,464	65%	-41%
Student Support Services	6,136	0%	6,110	0%	0%	19,500	2%	219%
Instructional Support Services	230	0%	1,630	0%	609%	1,500	0%	-8%
Administration & Support	177,631	12%	153,456	9%	-14%	156,600	17%	2%
Operations & Maintenance	173,941	12%	380,241	21%	119%	124,265	14%	-67%
Transportation	44,436	3%	97,178	5%	119%	17,549	2%	-82%
Food Services	63,236	4%	61,484	3%	-3%	0	0%	-100%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	40,572	3%	65,726	4%	62%	0	0%	-100%
Total Expenditures*	1,456,960	100%	1,777,312	100%	22%	913,878	100%	-49%
Amount per Pupil	\$19,045		\$25,573		34%	\$12,693		-50%
Current Expenditures**	1,352,868	100%	1,377,088	100%	2%	913,878	100%	-34%
Amount per Pupil	\$17,685		\$19,814		12%	\$12,693		-36%

Percent of Expenditures

Instruction*** (Total Expenditures)	933,764	64%	960,392	54%	-10%	594,464	65%	11%
Instruction*** (Current Expenditures)	933,764	69%	960,392	70%	1%	594,464	65%	-5%

* 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

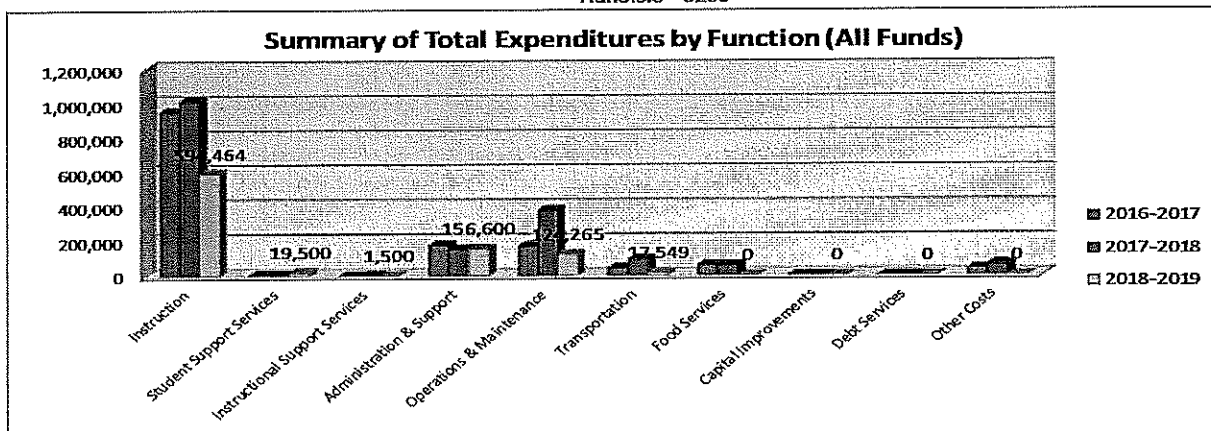
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

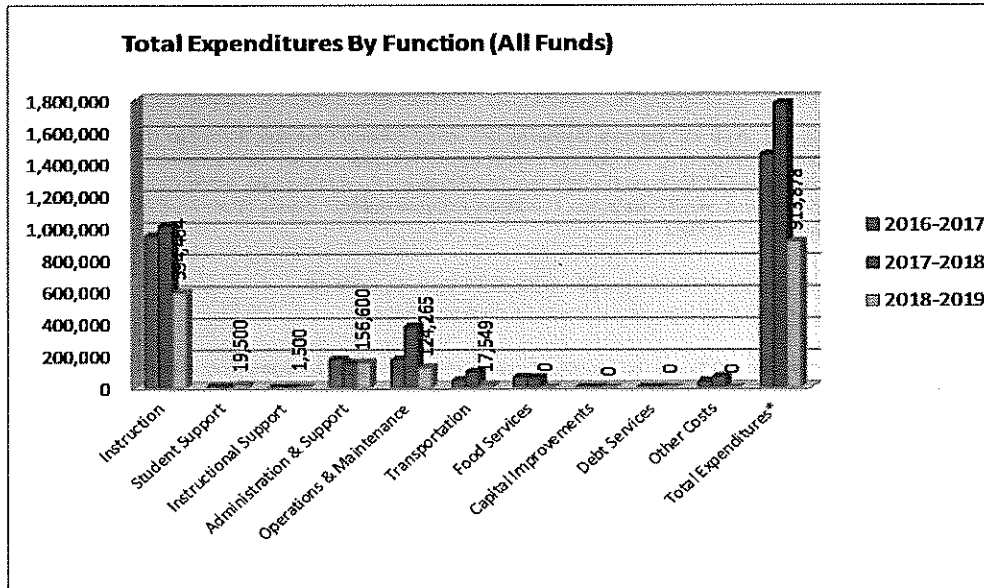
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	950,778	1,011,487	594,464
Student Support	6,136	6,110	19,500
Instructional Support	230	1,630	1,500
Administration & Support	177,631	153,456	156,600
Operations & Maintenance	173,941	380,241	124,265
Transportation	44,436	97,178	17,549
Food Services	63,236	61,484	0
Capital Improvements	0	0	0
Debt Services	0	0	0
Other Costs	40,572	65,726	0
Total Expenditures*	1,456,960	1,777,312	913,878

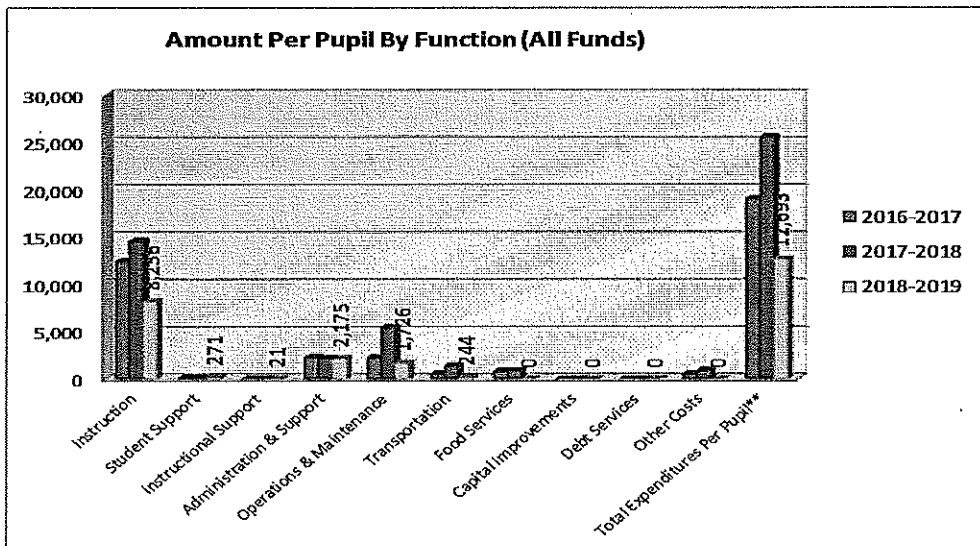


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	12,428	14,554	8,256
Student Support	80	88	271
Instructional Support	3	23	21
Administration & Support	2,322	2,208	2,175
Operations & Maintenance	2,274	5,471	1,726
Transportation	581	1,398	244
Food Services	827	885	0
Capital Improvements	0	0	0
Debt Services	0	0	0
Other Costs	530	946	0
Total Expenditures Per Pupil**	19,045	25,573	12,693
Enrollment (FTE)*	76.5	69.5	72.0

*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.

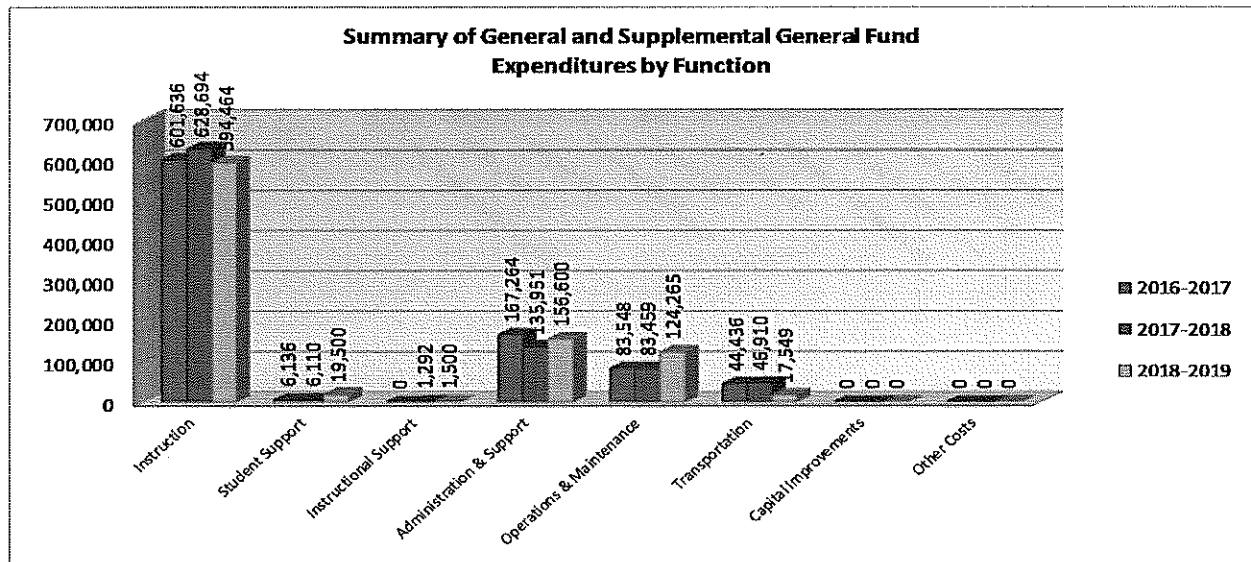


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

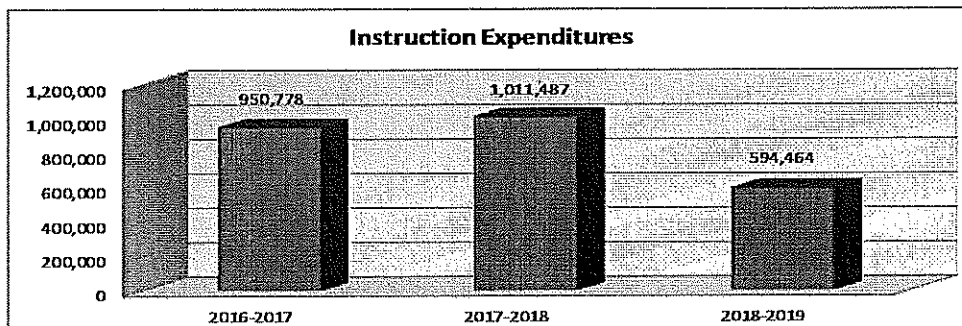
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	601,636	67%	628,694	70%	4%	594,464	65%	-5%
Student Support	6,136	1%	6,110	1%	0%	19,500	2%	219%
Instructional Support	0	0%	1,292	0%	0%	1,500	0%	16%
Administration & Support	167,264	19%	135,951	15%	-19%	156,600	17%	15%
Operations & Maintenance	83,548	9%	83,459	9%	0%	124,265	14%	49%
Transportation	44,436	5%	46,910	5%	6%	17,549	2%	-63%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	903,020	100%	902,416	100%	0%	913,878	100%	1%
Amount per Pupil	\$11,804		\$12,984		10%	\$12,693		-2%

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	581,492	611,127	5%	543,000	-11%
Federal Funds	28,467	21,743	-24%	0	-100%
Supplemental General	20,144	17,567	-13%	51,464	193%
At Risk (4yr Old)	19,564	27,079	38%	0	-100%
At Risk (K-12)	50,285	29,410	-42%	0	-100%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	17,014	51,095	200%	0	-100%
Driver Education	0	0	0%	0	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	158,421	176,280	11%	0	-100%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	3,467	2,804	-19%	0	-100%
Gifts/Grants	16,035	18,555	16%	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%	0	0%
KPERS Spec. Ret. Contribution	39,385	55,827	42%	0	-100%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	16,504	0	-100%	0	0%
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	950,778	1,011,487	6%	594,464	-41%
Enrollment (FTE)*	76.5	69.5	-9%	72.0	4%
Amount per Pupil	12,428	14,554	17%	8,256	-43%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	950,778	1,011,487	6%	594,464	-41%



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	900,473	0	900,473	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	265,000	7,609	0	0	0	0	257,391	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	33,000	0	0	0	30,000	0	63,000
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	0	282	0	0	0	32,107	0	32,389
Bilingual Education	0	0	0	0	0	0	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	0	310,253	0	0	0	0	71,029	381,282
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	XXXXXXXXXX	0	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	0	14,373	465	23,899	0	10,000	21,519	70,256
Professional Development	0	6,498	0	0	0	3,000	0	9,498
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	0	147,608	0	0	0	171,488	0	319,096
Career and Postsecondary Education	0	0	0	0	0	5,000	0	5,000
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	0	2,677	0	0	0	0	0	2,677
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	Exp. => Resources	0	100,330	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	161,179	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	9,005	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	0	0	XXXXXXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	1,165,473	692,484	1,001,269	23,899	0	251,595	349,939	883,198
Less Transfers	251,595							
TOTAL Budget Expenditures	\$913,878							

Sources of Revenue - - State, Federal, Local

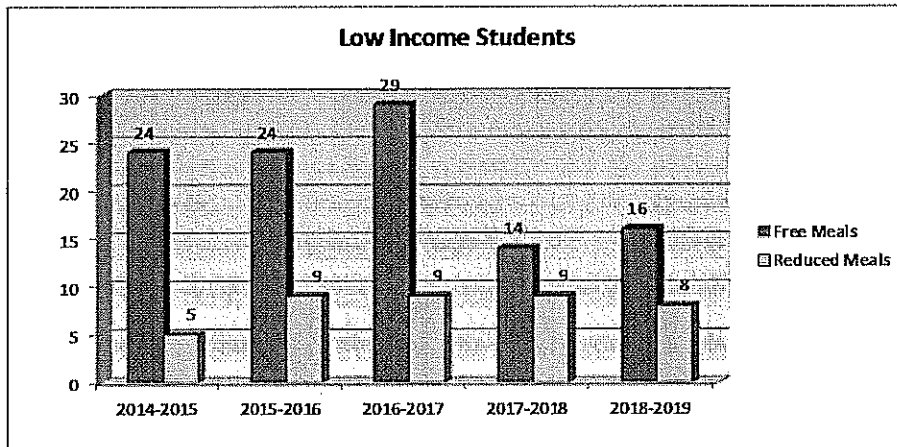
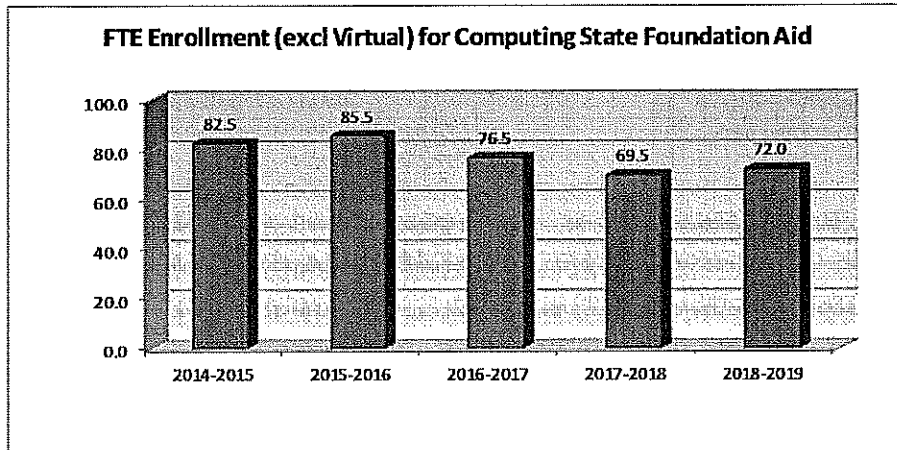
	2016-2017	2017-2018	2018-2019
State Revenues	941,096	997,686	1,001,269
Federal Revenues	54,549	46,296	23,899
Local Revenues*	507,914	724,184	349,939
Total Revenues	1,503,559	1,768,166	1,375,106
Revenues Per Pupil	19,654	25,441	19,099

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

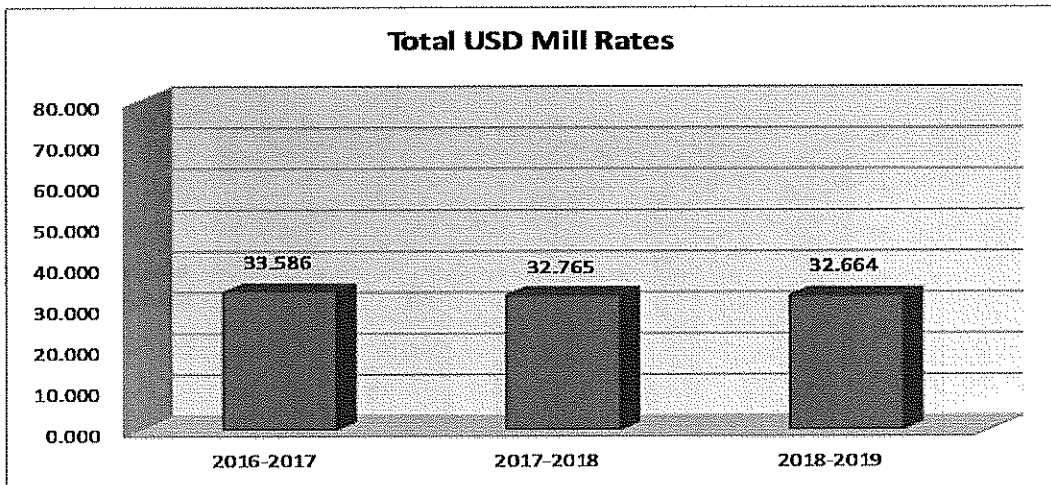
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	82.5	85.5	4%	76.5	-11%	69.5	-9%	72.0	4%
Number of Students - Free Meals	24	24	0%	29	21%	14	-52%	16	14%
Number of Students - Reduced Meals	5	9	80%	9	0%	9	0%	8	-11%



*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.

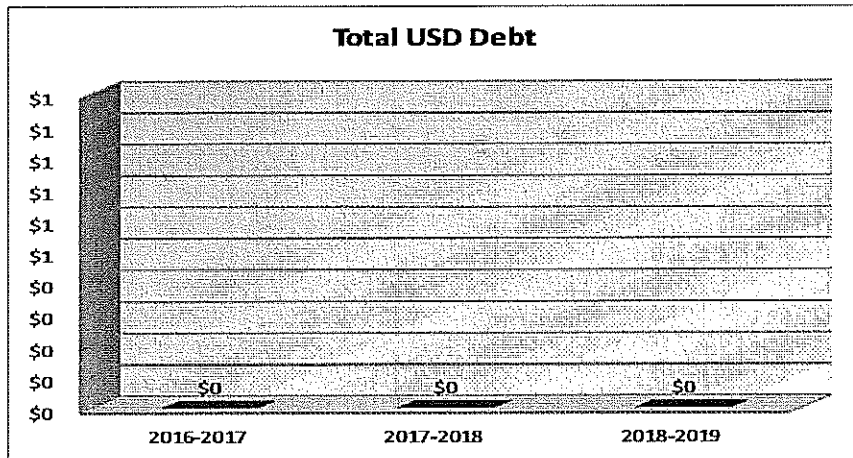
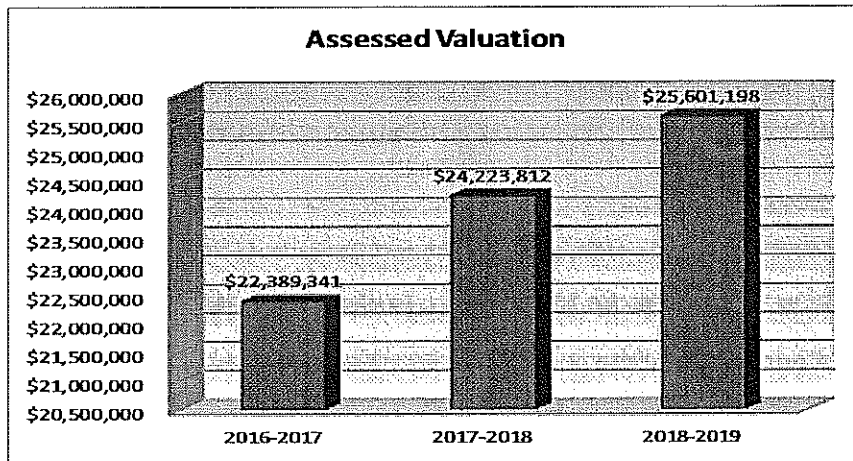
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	9.560	8.765	10.064
Adult Education	0.000	0.000	0.000
Capital Outlay	4.026	4.000	2.600
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	33.586	32.765	32.664
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



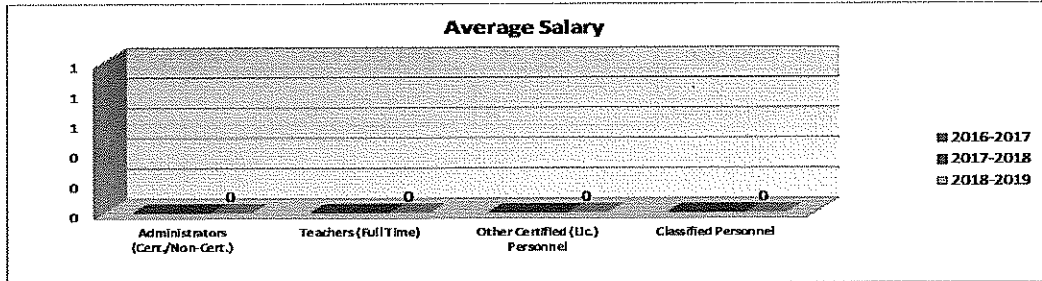
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$22,389,341	\$24,223,812	\$25,601,198
Bonded Indebtedness	0	0	0



USD# 291
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)			0			0			0
Teachers (Full Time)			0			0			0
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel			0			0			0
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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