2013-2014
Budget at a Glance

363 - Holcomb

Table of Contents

Summary of Total Expenditures by Function (All Funds)..... 2

Total Expenditures by Function (All Funds)..... 3

Total Expenditures Amount per Pupil by Function (All Funds)..... 4

Summary of General and Supplemental General Fund Expenditures..... 5

Instruction Expenses..... 6

Sources of Revenue and Proposed Budget for 2013-14..... 7

Enrollment and Low Income Students..... 8

Mill Rates by Fund..... 9

Assessed Valuation and Bonded Indebtedness..... 10

Average Salary..... 11

KSDE Website Information..... 12

USD# 363

Summary of Total Expenditures By Function (All Funds)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	5,792,181	52%	5,916,217	48%	2%	6,482,783	45%	10%
Student Support Services	438,854	4%	329,245	3%	-25%	219,904	2%	-33%
Instructional Support Services	156,376	1%	141,817	1%	-9%	229,198	2%	62%
General Administration	370,681	3%	360,969	3%	-3%	326,864	2%	-9%
School Administration (Building)	480,431	4%	475,809	4%	-1%	593,698	4%	25%
Operations & Maintenance	1,416,314	13%	1,483,644	12%	5%	1,691,265	12%	14%
Transportation	379,455	3%	415,700	3%	10%	557,327	4%	34%
Food Services	587,158	5%	605,633	5%	3%	666,427	5%	10%
Capital Improvements	101,477	1%	1,237,113	10%	1119%	1,675,624	12%	35%
Debt Services	1,187,583	11%	1,199,259	10%	1%	1,661,650	12%	39%
Other Costs	199,935	2%	215,060	2%	8%	297,269	2%	38%
Total Expenditures*	11,110,445	100%	12,380,466	100%	11%	14,402,009	100%	16%
Amount per Pupil	$12,345		$13,046		6%	$15,065		15%
Current Expenditures**	9,508,239	100%	9,787,148	100%	3%	10,488,735	100%	7%
Amount per Pupil	$10,565		$10,313		-2%	$10,971		6%
Percent of Expenditures								
Instruction*** (Total Expenditures)	5,762,648	52%	5,915,240	48%	-4%	6,266,783	44%	-4%
Instruction*** (Current Expenditures)	5,762,648	61%	5,915,240	60%	-1%	6,266,783	60%	0%

* *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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

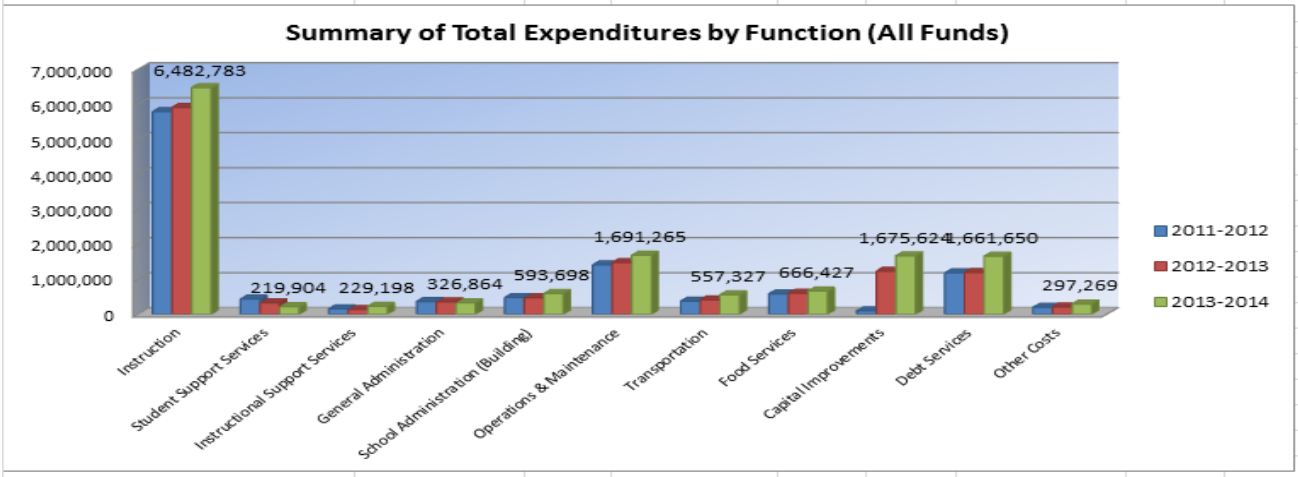
** *Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

*** *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:

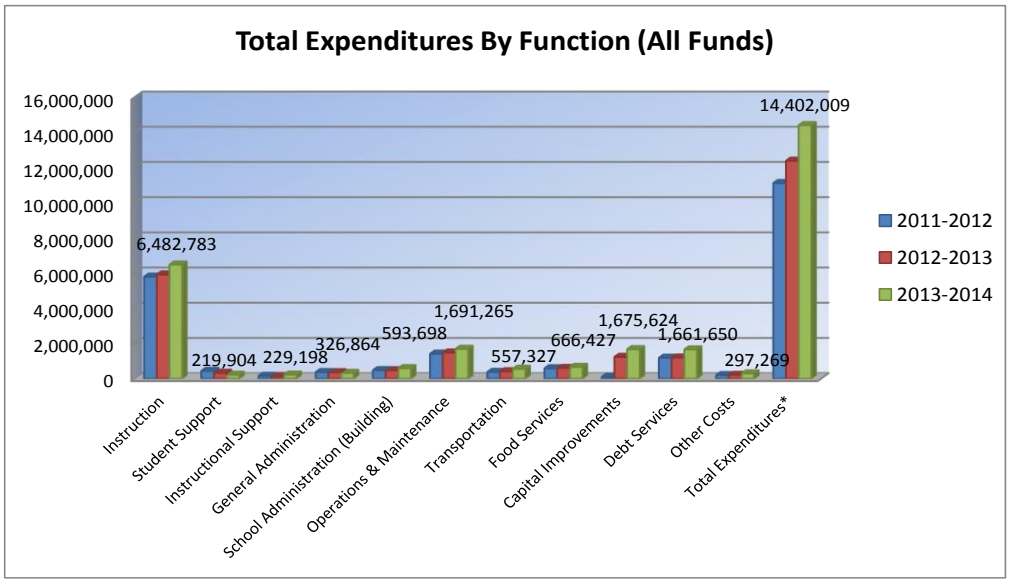
Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2500/2900 and 3300
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100
Operations & Maintenance - 2600	Transfers - 5200



USD# 363

Total Expenditures By Function (All Funds)

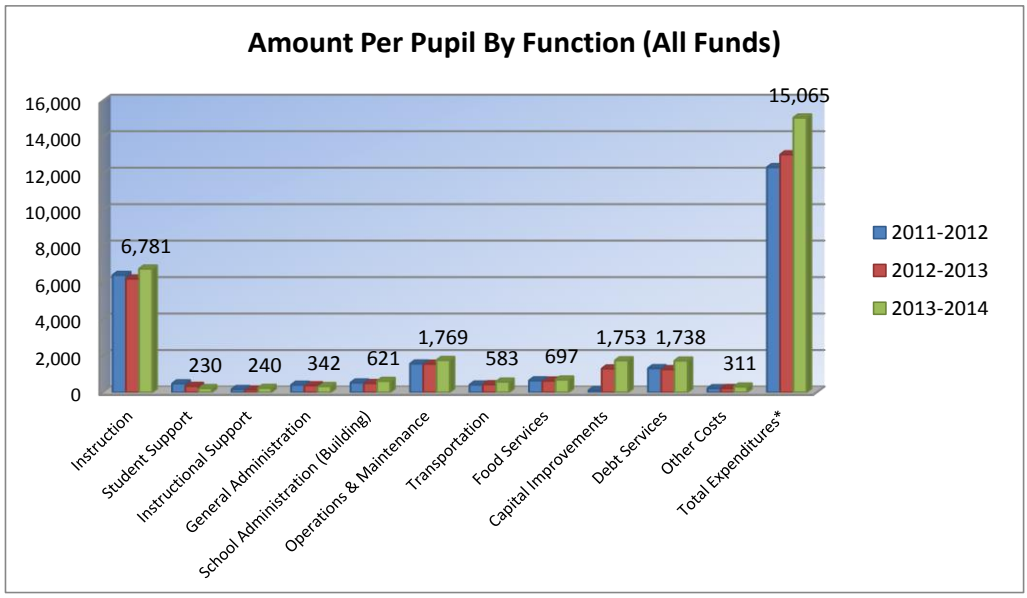
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	5,792,181	5,916,217	6,482,783
Student Support	438,854	329,245	219,904
Instructional Support	156,376	141,817	229,198
General Administration	370,681	360,969	326,864
School Administration (Building)	480,431	475,809	593,698
Operations & Maintenance	1,416,314	1,483,644	1,691,265
Transportation	379,455	415,700	557,327
Food Services	587,158	605,633	666,427
Capital Improvements	101,477	1,237,113	1,675,624
Debt Services	1,187,583	1,199,259	1,661,650
Other Costs	199,935	215,060	297,269
Total Expenditures*	11,110,445	12,380,466	14,402,009



**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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	6,436	6,234	6,781
Student Support	488	347	230
Instructional Support	174	149	240
General Administration	412	380	342
School Administration (Building)	534	501	621
Operations & Maintenance	1,574	1,563	1,769
Transportation	422	438	583
Food Services	652	638	697
Capital Improvements	113	1,304	1,753
Debt Services	1,320	1,264	1,738
Other Costs	222	227	311
Total Expenditures*	12,345	13,046	15,065
Enrollment (FTE)*	900.0	949.0	956.0



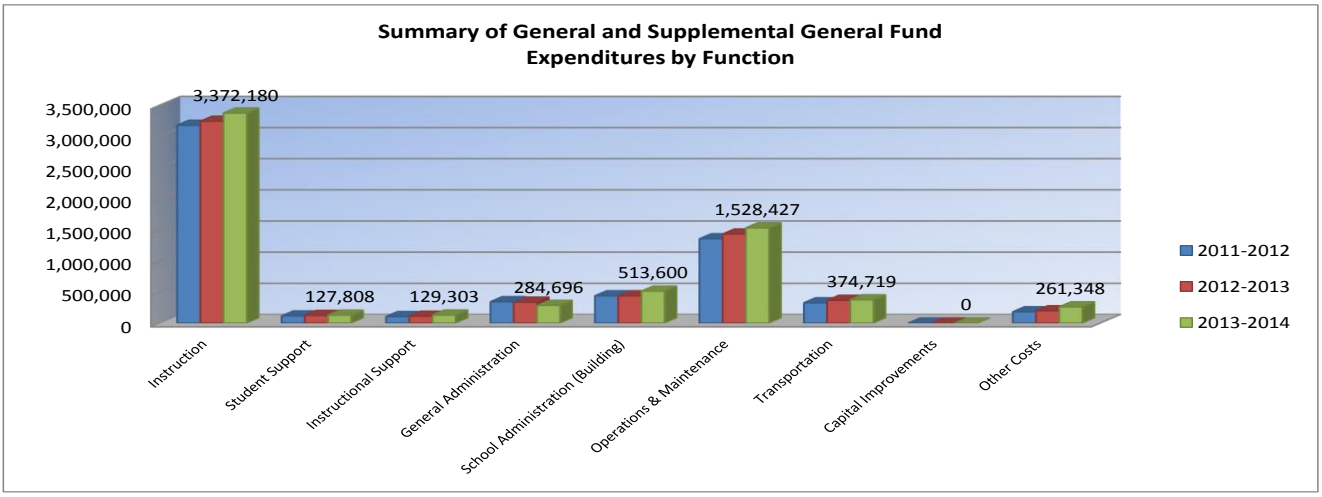
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

USD# 363

Summary of General and Supplemental General Fund Expenditures by Function

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	3,175,457	53%	3,240,754	52%	2%	3,372,180	51%	4%
Student Support	115,043	2%	123,790	2%	8%	127,808	2%	3%
Instructional Support	105,337	2%	110,842	2%	5%	129,303	2%	17%
General Administration	343,589	6%	336,414	5%	-2%	284,696	4%	-15%
School Administration (Building)	438,474	7%	438,345	7%	0%	513,600	8%	17%
Operations & Maintenance	1,353,583	22%	1,430,356	23%	6%	1,528,427	23%	7%
Transportation	325,990	5%	365,676	6%	12%	374,719	6%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	181,693	3%	197,777	3%	9%	261,348	4%	32%
Total Expenditures	6,039,166	100%	6,243,954	100%	3%	6,592,081	100%	6%
Amount per Pupil	$6,710		$6,580		-2%	$6,895		5%

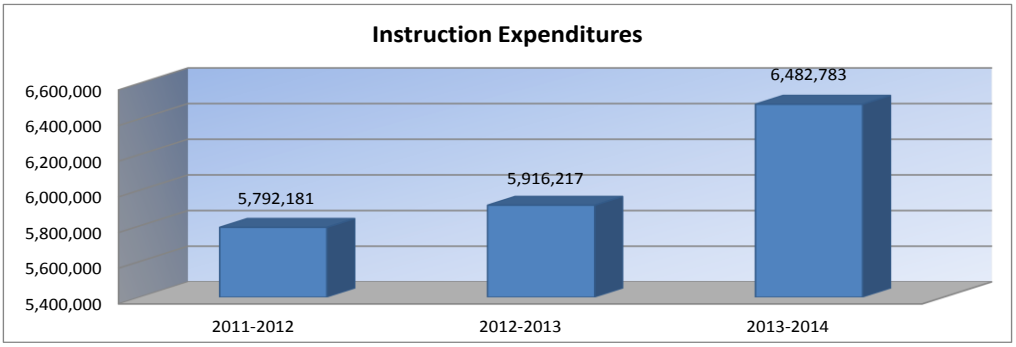
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 363

Instruction Expenditures (1000)

	2011-2012 Actual		2012-2013 Actual	% inc/ dec		2013-2014 Budget	% inc/ dec
General	3,107,828		3,126,558	1%		3,212,180	3%
Federal Funds	192,326		265,598	38%		253,898	-4%
Supplemental General	67,629		114,196	69%		160,000	40%
At Risk (4yr Old)	58,498		66,455	14%		68,525	3%
At Risk (K-12)	763,932		749,676	-2%		793,834	6%
Bilingual Education	172,100		179,636	4%		210,643	17%
Virtual Education	0		0	0%		25,000	0%
Capital Outlay	29,533		977	-97%		216,000	22008%
Driver Education	13,367		12,767	-4%		14,262	12%
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	688,833		767,280	11%		843,677	10%
Cost of Living	0		0	0%		0	0%
Vocational Education	127,990		132,423	3%		190,430	44%
Gifts/Grants	478		1,536	221%		72,861	4644%
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	383,307		359,117	-6%		421,473	17%
Contingency Reserve	0		0	0%			
Text Book & Student Material	128,932		40,938	-68%			
Activity Fund	57,428		99,060	72%		0	-100%
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	5,792,181		5,916,217	2%		6,482,783	10%
Enrollment (FTE)*	900.0		949.0	5%		956.0	1%
Amount per Pupil	6,436		6,234	-3%		6,781	9%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	5,792,181		5,916,217	2%		6,482,783	10%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

USD 363

Sources of Revenue and Proposed Budget for 2013-14

Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2014 Cash Balance
General	6,392,957	0	3,324,639	0		0	3,068,318	XXXXXXXX
Supplemental General	2,150,000	237,061	0				1,912,939	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	68,525	7,496		0	0	51,200	12,300	2,471
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	858,732	254,665		0	0	700,000	0	95,933
Bilingual Education	210,643	59,944		0	0	157,799	0	7,100
Virtual Education	25,000	0			0	25,000	0	0
Capital Outlay	2,251,624	1,247,673		0	0	41,075	962,876	0
Driver Training	15,262	25,979	6,325	0	0	0	0	17,042
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	643,500	119,317	5,811	319,703	0	80,301	195,350	76,982
Professional Development	56,000	77,661		0	0	36,000	0	57,661
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	845,899	711,999	0	0	0	734,501	0	600,601
Vocational Education	190,430	99,306	0	0	0	125,000	0	33,876
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	72,861	72,861					0	0
Textbook & Student Materials Revolving		198,081						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	649,241	0	649,241					XXXXXXXX
Contingency Reserve		645,397						XXXXXXXX
Activity Funds		16,041						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,661,650	1,164,747	0	0	0		888,510	391,607
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	260,561	0	xxxxxxxxxxx	260,561	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	16,352,885	4,938,228	3,986,016	580,264	0	1,950,876	7,040,293	1,283,273
Less Transfers	1,950,876							
TOTAL Budget Expenditures	$14,402,009							

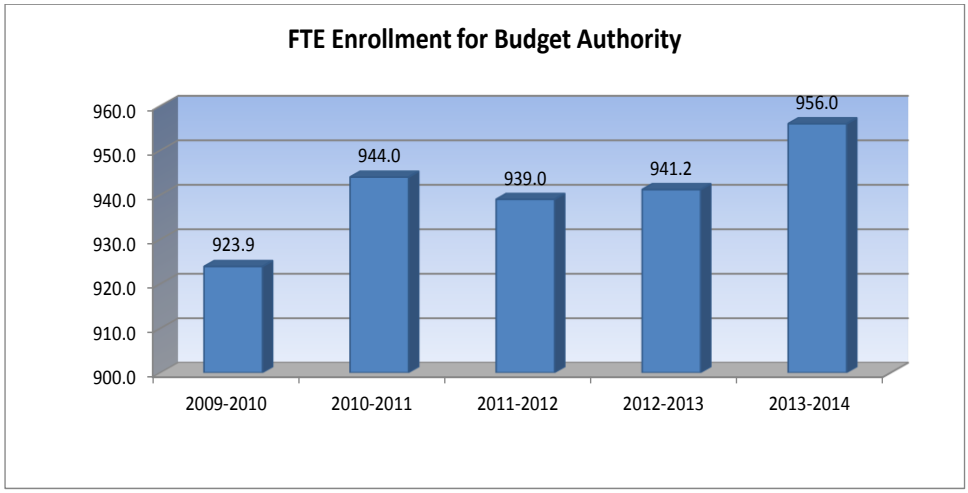
Sources of Revenue - - State, Federal, Local

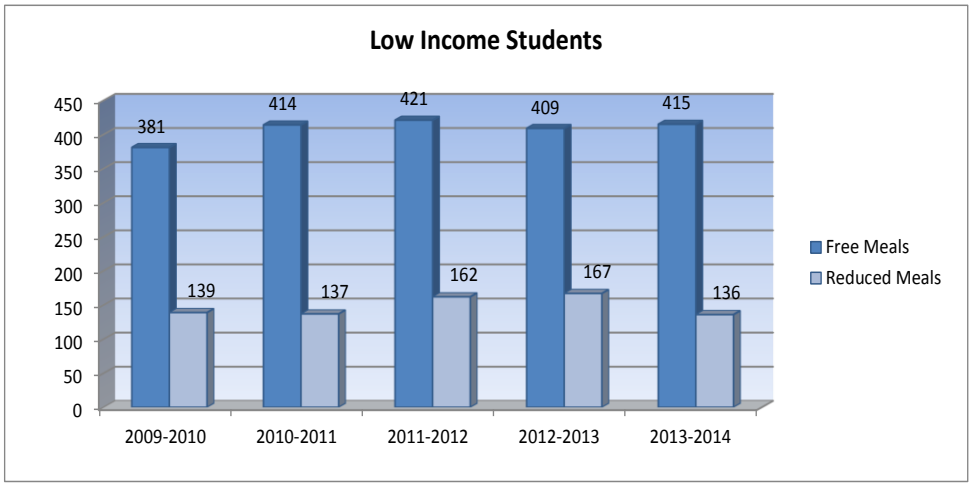
	2011-2012	2012-2013	2013-2014
State Revenues	3,545,700	3,504,801	3,986,016
Federal Revenues	505,669	594,179	580,264
Local Revenues	10,246,553	10,352,112	8,991,169
Total Revenues	14,297,922	14,451,092	13,557,449
Revenues Per Pupil	15,887	15,228	14,181

USD# 363

Enrollment Information

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	923.9	944.0	2%	939.0	-1%	941.2	0%	956.0	2%
Number of Students - Free Meals	381	414	9%	421	2%	409	-3%	415	1%
Number of Students - Reduced Meals	139	137	-1%	162	18%	167	3%	136	-19%



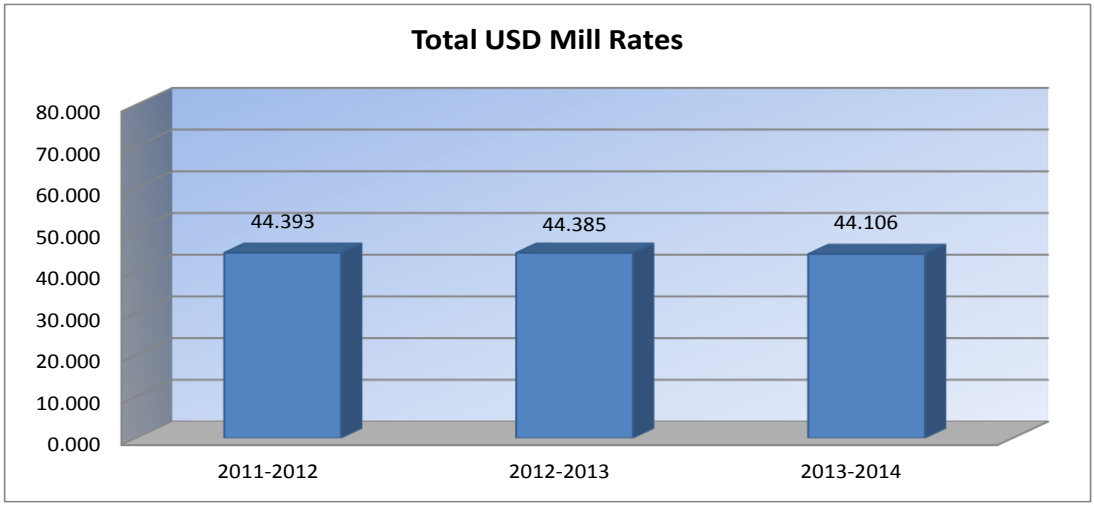


*FTE for state aid and budget authority purposes for the general fund.

USD# 363

Miscellaneous Information
Mill Rates by Fund

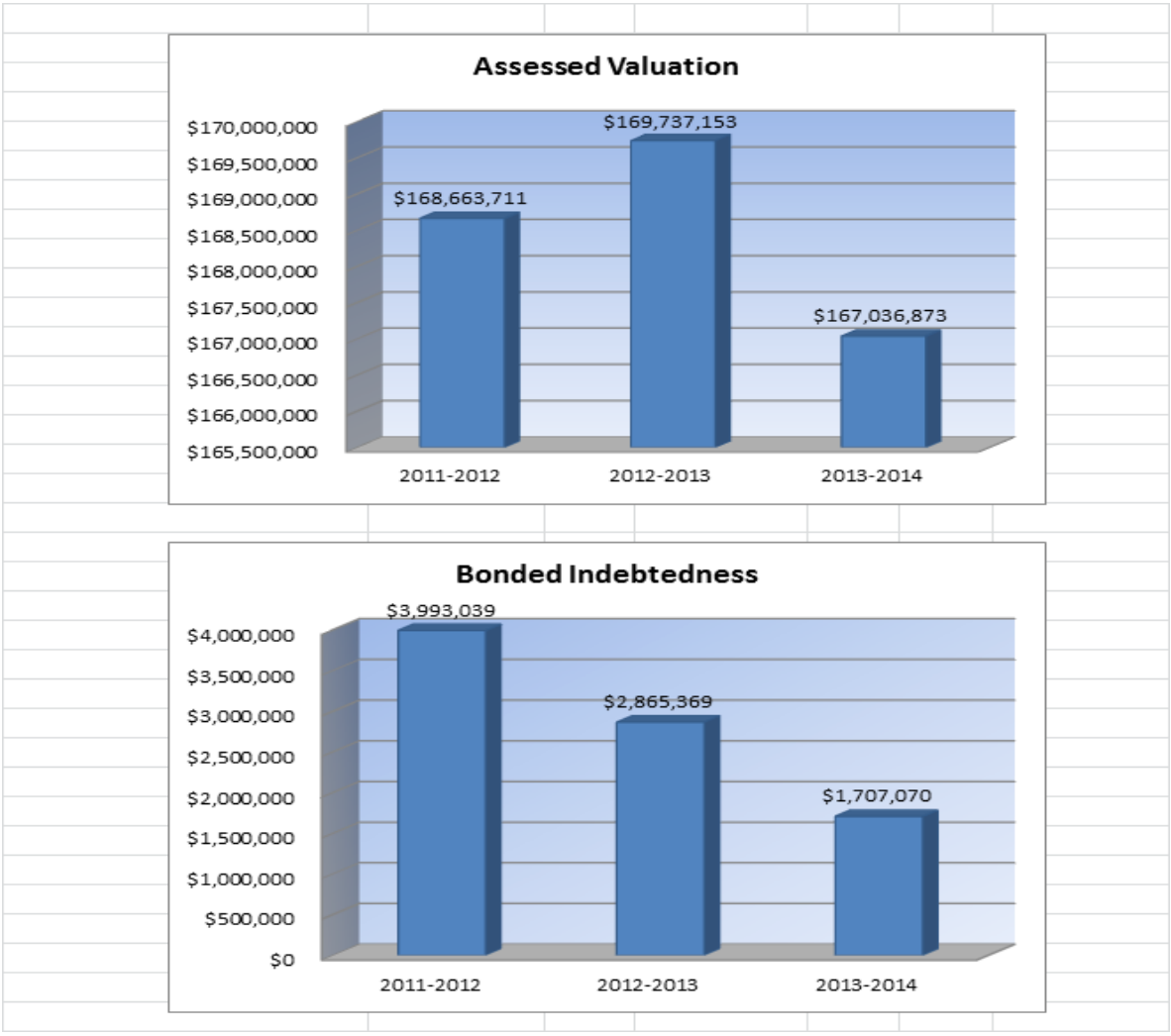
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	13.098	12.357	12.363
Adult Education	0.000	0.000	0.000
Capital Outlay	4.402	5.101	6.140
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
SUBTOTAL	6.893	6.927	5.603
Enrollment (FTE)*	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	**44.393**	**44.385**	**44.106**
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	3.363	3.363	3.370
Rec Comm Employee Bnfts	0.437	0.434	0.427
TOTAL OTHER	**3.800**	**3.797**	**3.797**



USD# 363

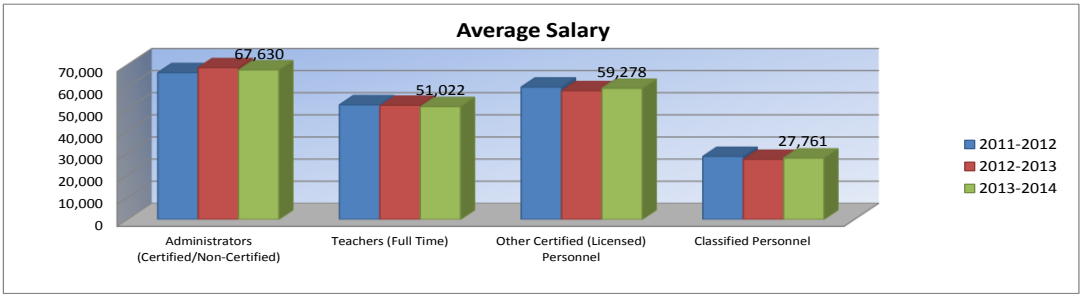
Other Information

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	$168,663,711	$169,737,153	$167,036,873
Bonded Indebtedness	3,993,039	2,865,369	1,707,070



USD# 363
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	730,009	66,364	11.0	754,510	68,592	12.0	811,554	67,630
Teachers (Full Time)	63.3	3,282,024	51,849	68.0	3,508,857	51,601	69.0	3,520,488	51,022
Other Certified (Licensed) Personnel	5.6	335,163	59,851	5.5	320,140	58,207	5.5	326,031	59,278
Classified Personnel	42.6	1,213,969	28,497	46.5	1,263,130	27,164	46.6	1,293,643	27,761
Substitutes/Temporary Help	XXXXX	161,642	XXXXXXXXX	XXXXX	142,889	XXXXXXXXX	XXXXX	146,543	XXXXXXXXX



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)

http://svapp15586.ksde.org/k12/k12.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

http://svapp15586.ksde.org/rcard/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses