2013-2014
Budget at a Glance

460 - Hesston

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USD# 460

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	4,729,130	52%	4,779,785	51%	1%	4,992,370	50%	4%
Student Support Services	282,723	3%	274,766	3%	-3%	295,999	3%	8%
Instructional Support Services	538,775	6%	522,546	6%	-3%	536,211	5%	3%
General Administration	320,908	4%	329,116	4%	3%	347,663	4%	6%
School Administration (Building)	467,132	5%	463,432	5%	-1%	482,156	5%	4%
Operations & Maintenance	984,789	11%	992,439	11%	1%	1,108,459	11%	12%
Transportation	256,301	3%	350,423	4%	37%	364,772	4%	4%
Food Services	383,668	4%	395,759	4%	3%	444,557	4%	12%
Capital Improvements	73,366	1%	89,868	1%	22%	135,000	1%	50%
Debt Services	1,062,156	12%	1,074,450	12%	1%	1,110,889	11%	3%
Other Costs	58,341	1%	63,687	1%	9%	71,050	1%	12%
Total Expenditures*	9,157,289	100%	9,336,271	100%	2%	9,889,126	100%	6%
Amount per Pupil	$10,902		$11,115		2%	$11,773		6%
Current Expenditures**	7,828,729	100%	7,908,625	100%	1%	8,296,984	100%	5%
Amount per Pupil	$9,320		$9,415		1%	$9,877		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,724,747	52%	4,775,000	51%	-1%	4,982,370	50%	-1%
Instruction*** (Current Expenditures)	4,724,747	60%	4,775,000	60%	0%	4,982,370	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.*

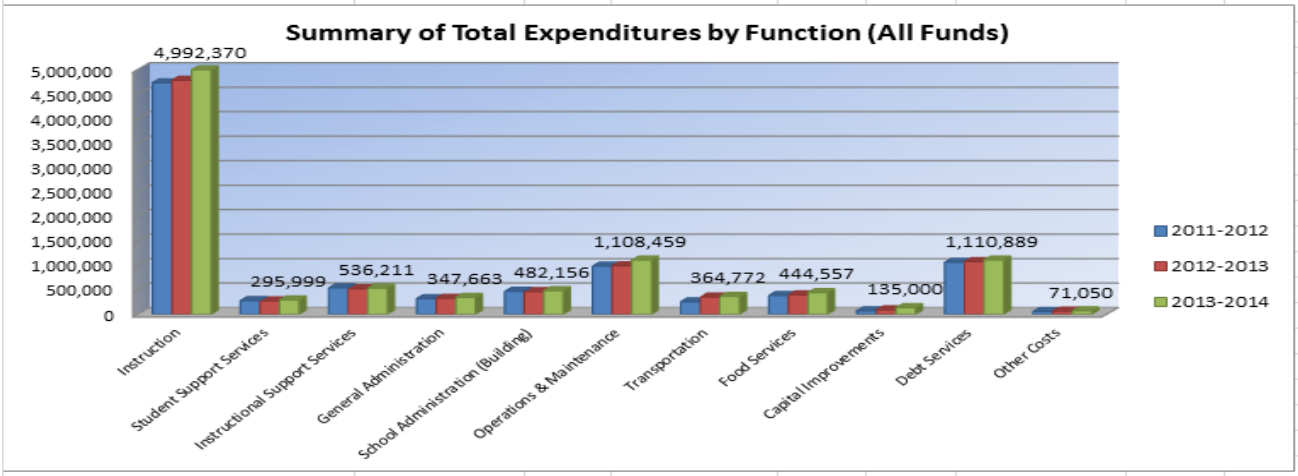
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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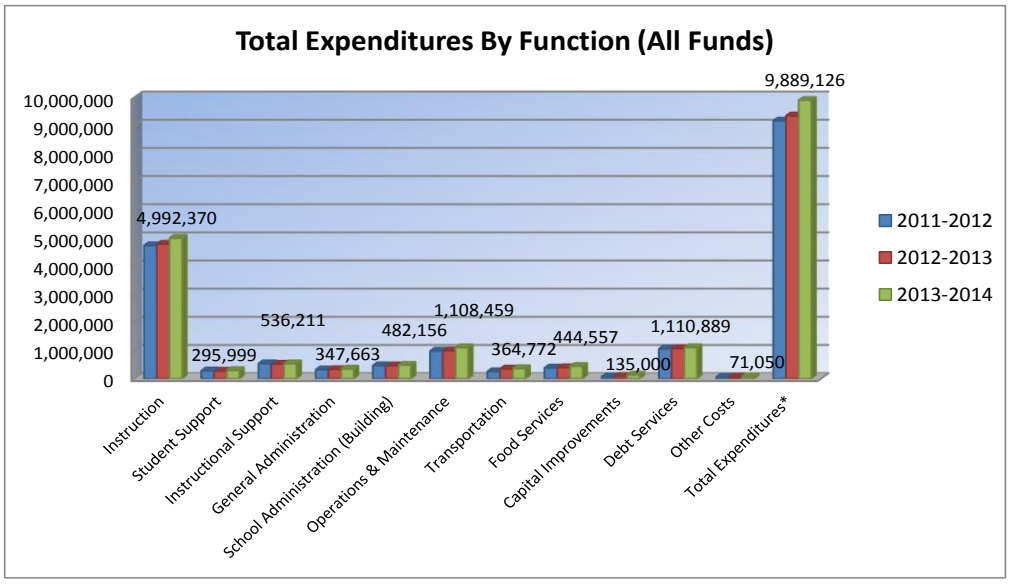
Total Expenditures By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	4,729,130	4,779,785	4,992,370
Student Support	282,723	274,766	295,999
Instructional Support	538,775	522,546	536,211
General Administration	320,908	329,116	347,663
School Administration (Building)	467,132	463,432	482,156
Operations & Maintenance	984,789	992,439	1,108,459
Transportation	256,301	350,423	364,772
Food Services	383,668	395,759	444,557
Capital Improvements	73,366	89,868	135,000
Debt Services	1,062,156	1,074,450	1,110,889
Other Costs	58,341	63,687	71,050
Total Expenditures*	9,157,289	9,336,271	9,889,126



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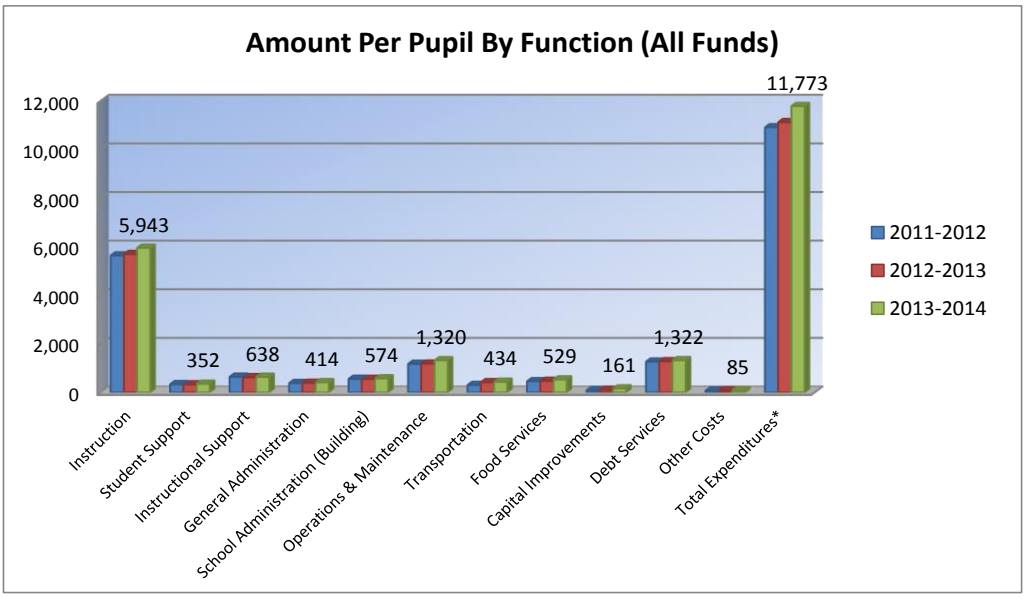
Total Expenditures Amount Per Pupil By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	5,630	5,690	5,943
Student Support	337	327	352
Instructional Support	641	622	638
General Administration	382	392	414
School Administration (Building)	556	552	574
Operations & Maintenance	1,172	1,181	1,320
Transportation	305	417	434
Food Services	457	471	529
Capital Improvements	87	107	161
Debt Services	1,264	1,279	1,322
Other Costs	69	76	85
Total Expenditures*	10,902	11,115	11,773
Enrollment (FTE)*	840.0	840.0	840.0



**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.*

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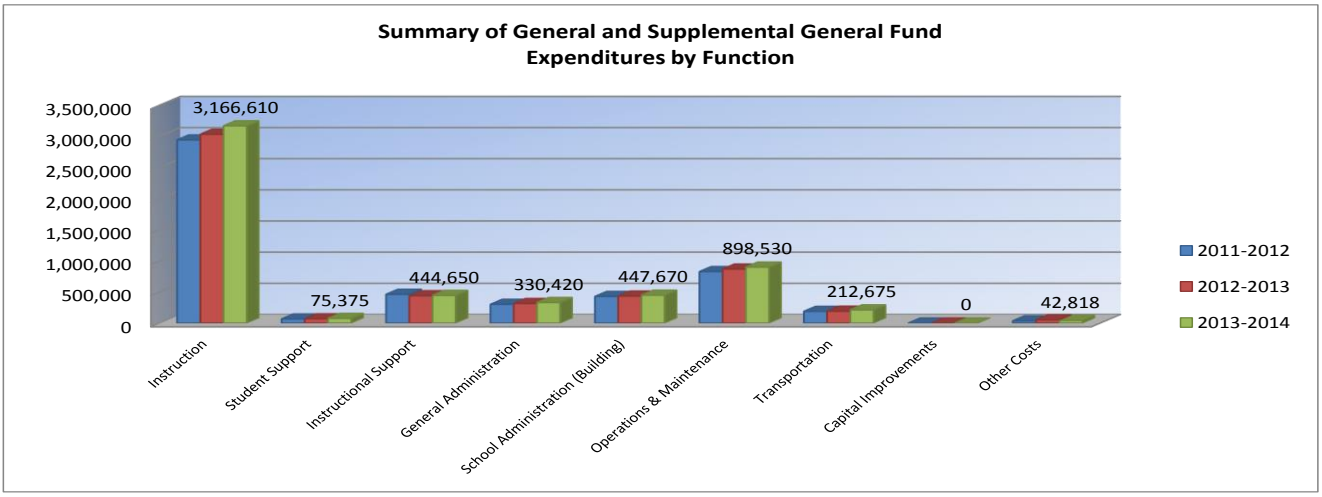
Summary of General and Supplemental General Fund Expenditures by Function

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	2,940,298	56%	3,030,576	56%	3%	3,166,610	56%	4%
Student Support	66,092	1%	68,840	1%	4%	75,375	1%	9%
Instructional Support	461,841	9%	439,142	8%	-5%	444,650	8%	1%
General Administration	301,418	6%	314,378	6%	4%	330,420	6%	5%
School Administration (Building)	428,153	8%	433,957	8%	1%	447,670	8%	3%
Operations & Maintenance	826,559	16%	867,123	16%	5%	898,530	16%	4%
Transportation	188,730	4%	190,821	4%	1%	212,675	4%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	36,197	1%	51,514	1%	42%	42,818	1%	-17%
Total Expenditures	5,249,288	100%	5,396,351	100%	3%	5,618,748	100%	4%
Amount per Pupil	$6,249		$6,424		3%	$6,689		4%

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.



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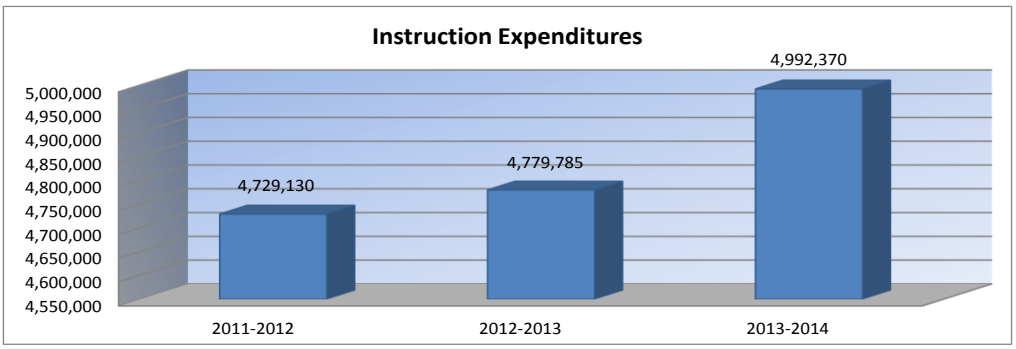
Instruction Expenditures (1000)

	2011-2012 Actual		2012-2013 Actual	% inc/ dec		2013-2014 Budget	% inc/ dec
General	2,840,988		2,921,179	3%		3,036,610	4%
Federal Funds	103,507		93,462	-10%		92,182	-1%
Supplemental General	99,310		109,397	10%		130,000	19%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	171,982		165,274	-4%		186,750	13%
Bilingual Education	44,676		46,098	3%		53,060	15%
Virtual Education	0		0	0%		0	0%
Capital Outlay	4,383		4,785	9%		10,000	109%
Driver Education	11,971		14,796	24%		19,720	33%
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	910,481		916,759	1%		989,450	8%
Cost of Living	0		0	0%		0	0%
Vocational Education	179,362		160,556	-10%		203,019	26%
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	306,963		232,118	-24%		271,579	17%
Contingency Reserve	0		0	0%			
Text Book & Student Material	17,005		42,838	152%			
Activity Fund	38,502		72,523	88%		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	4,729,130		4,779,785	1%		4,992,370	4%
Enrollment (FTE)*	840.0		840.0	0%		840.0	0%
Amount per Pupil	5,630		5,690	1%		5,943	4%
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	4,729,130		4,779,785	1%		4,992,370	4%



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.

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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	Transfers	Other	Estimated July 1, 2014 Cash Balance
General	5,354,778	0	4,662,273	0		0	692,505	XXXXXXXX
Supplemental General	1,801,000	132,362	797,213				871,425	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	360,725	45,372		0	0	320,000	0	4,647
Bilingual Education	53,060	20,510		0	0	45,000	0	12,450
Virtual Education	0	0			0	0	0	0
Capital Outlay	481,253	433,129		0	3,600	0	86,917	42,393
Driver Training	21,420	8,945	7,475	0	0	0	5,000	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	431,625	77,256	4,272	164,658	0	0	185,439	0
Professional Development	16,996	13,996		0	0	3,000	0	0
Parent Education Program	4,406	2,090	0	0	0	3,000	0	684
Summer School	0	0		0	0	0	0	0
Special Education	1,038,725	250,052	0	0	0	1,003,240	0	214,567
Vocational Education	228,019	58,744	5,985	0	0	162,790	500	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		12,397						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	431,078	0	431,078					XXXXXXXXX
Contingency Reserve		400,000						XXXXXXXXX
Activity Funds		8,881						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,110,889	929,765	466,573	0	0		665,669	951,118
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	92,182	0	xxxxxxxxxxx	92,182	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	11,426,156	2,393,499	6,374,869	256,840	3,600	1,537,030	2,507,455	1,225,859
Less Transfers	1,537,030							
TOTAL Budget Expenditures	$9,889,126							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	6,312,812	6,173,844	6,374,869
Federal Revenues	275,499	262,744	256,840
Local Revenues	4,344,505	4,618,013	4,048,085
Total Revenues	10,932,816	11,054,601	10,679,794
Revenues Per Pupil	13,015	13,160	12,714

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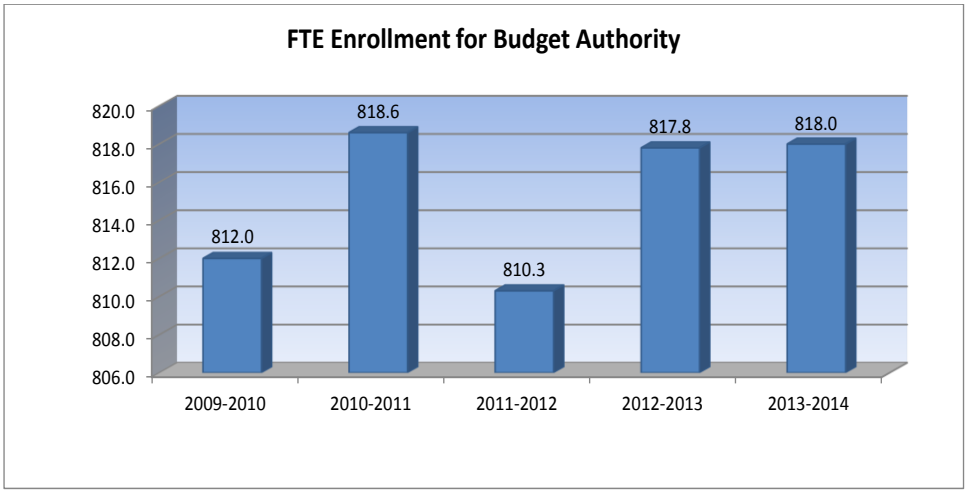
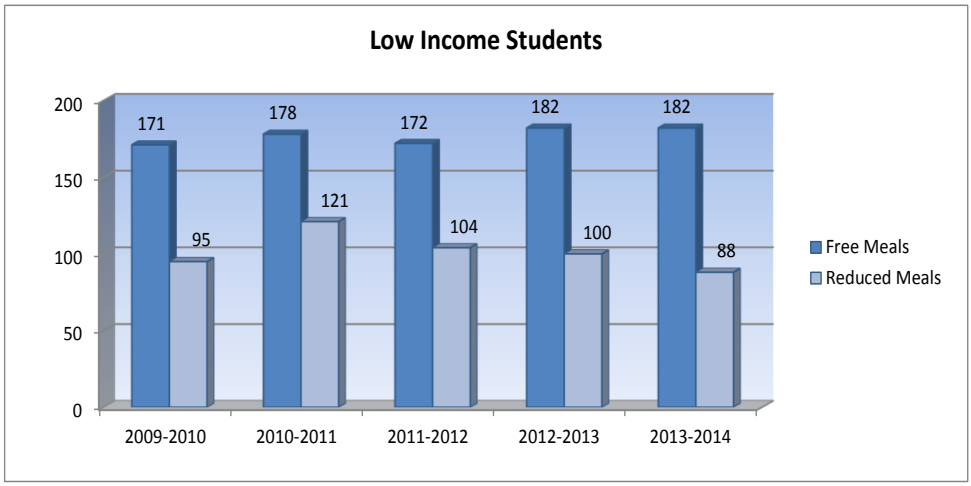
Enrollment Information

	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)*	812.0	818.6	1%	810.3	-1%	817.8	1%	818.0	0%
Number of Students - Free Meals	171	178	4%	172	-3%	182	6%	182	0%
Number of Students - Reduced Meals	95	121	27%	104	-14%	100	-4%	88	-12%



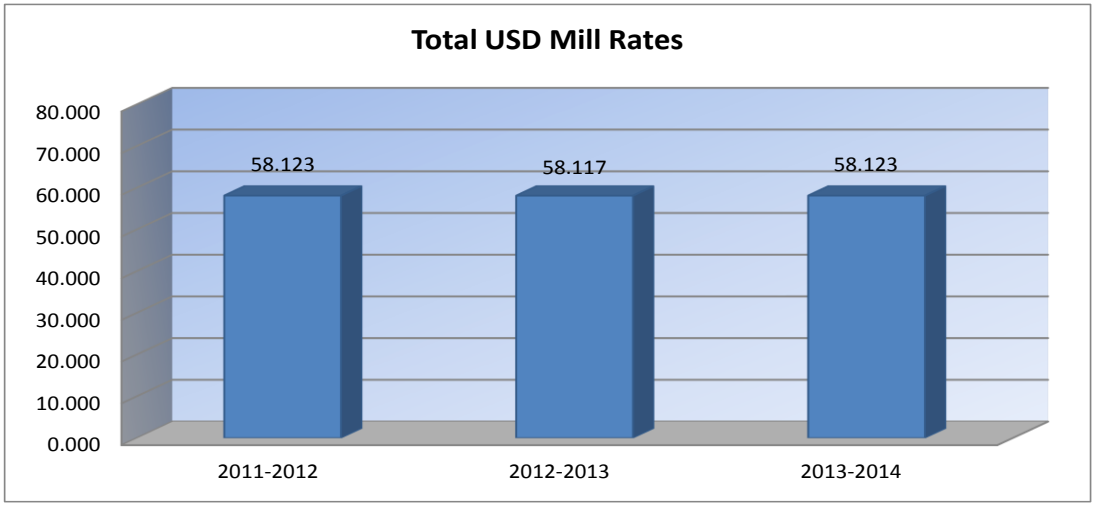


*FTE for state aid and budget authority purposes for the general fund.

USD# 460

Miscellaneous Information
Mill Rates by Fund

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	23.062	22.365	20.535
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.423	2.016
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	15.061	15.329	15.572
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	**58.123**	**58.117**	**58.123**
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	2.599	2.542	2.522
Rec Comm Employee Bnfts	0.422	0.473	0.473
TOTAL OTHER	**3.021**	**3.015**	**2.995**



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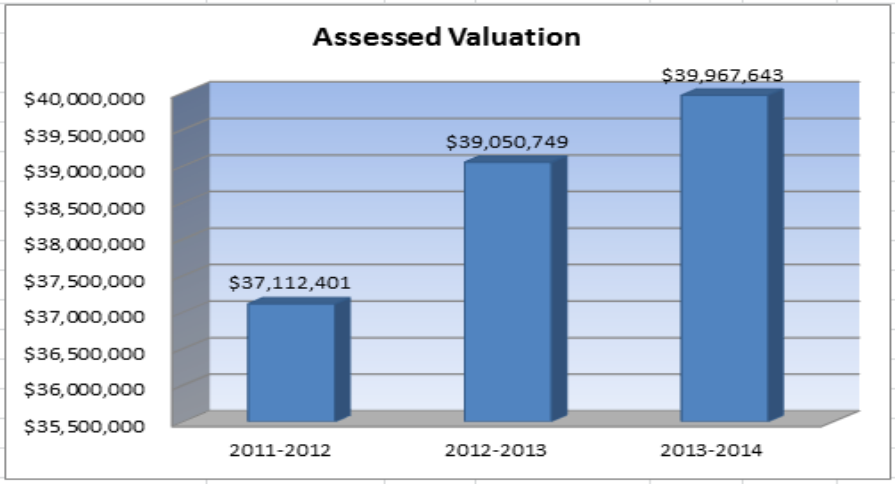
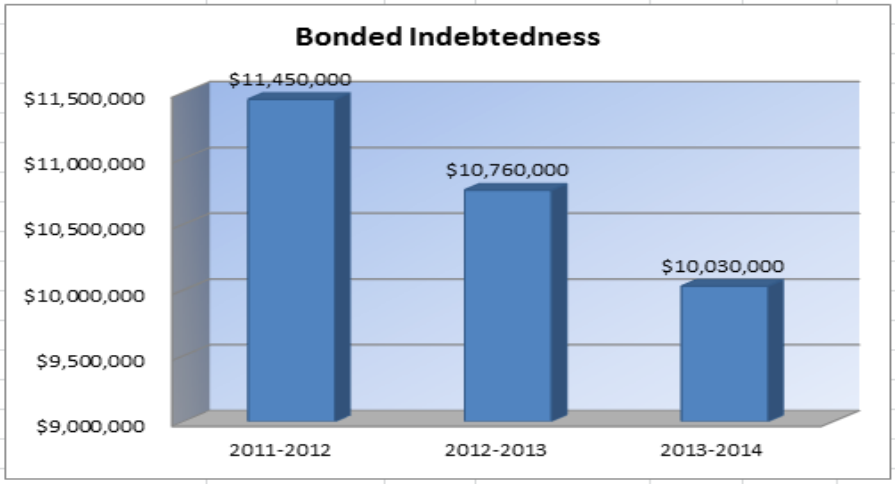
Other Information

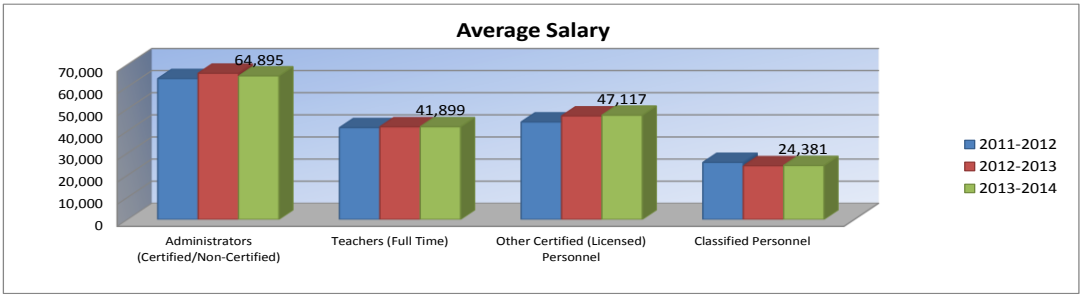
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	$37,112,401	$39,050,749	$39,967,643
Bonded Indebtedness	11,450,000	10,760,000	10,030,000





USD# 460
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)	7.8	496,828	63,696	7.8	515,503	66,090	7.8	506,180	64,895
Teachers (Full Time)	54.0	2,240,493	41,491	54.0	2,261,091	41,872	54.0	2,262,558	41,899
Other Certified (Licensed) Personnel	7.8	343,696	44,064	7.2	336,796	46,777	7.2	339,241	47,117
Classified Personnel	32.6	840,290	25,776	34.2	830,332	24,279	32.7	797,259	24,381
Substitutes/Temporary Help	XXXXX	85,598	XXXXXXXXX	XXXXX	94,178	XXXXXXXXX	XXXXX	90,000	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