2013-2014
Budget at a Glance

468 - Healy

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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	1,014,412	59%	986,266	63%	-3%	1,015,229	59%	3%
Student Support Services	0	0%	0	0%	0%	0	0%	0%
Instructional Support Services	3,098	0%	1,985	0%	-36%	1,250	0%	-37%
General Administration	167,304	10%	174,407	11%	4%	176,994	10%	1%
School Administration (Building)	79,334	5%	81,939	5%	3%	91,373	5%	12%
Operations & Maintenance	148,046	9%	157,481	10%	6%	184,117	11%	17%
Transportation	63,546	4%	28,025	2%	-56%	103,473	6%	269%
Food Services	88,667	5%	80,495	5%	-9%	86,726	5%	8%
Capital Improvements	143,694	8%	53,813	3%	-63%	55,000	3%	2%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,806	0%	841	0%	-53%	1,000	0%	19%
Total Expenditures*	1,709,907	100%	1,565,252	100%	-8%	1,715,162	100%	10%
Amount per Pupil	$25,146		$20,870		-17%	$19,057		-9%
Current Expenditures**	1,485,846	100%	1,488,519	100%	0%	1,464,043	100%	-2%
Amount per Pupil	$21,851		$19,847		-9%	$16,267		-18%
Percent of Expenditures								
Instruction*** (Total Expenditures)	980,428	57%	975,492	62%	5%	924,110	54%	-8%
Instruction*** (Current Expenditures)	980,428	66%	975,492	66%	0%	924,110	63%	-3%

** 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.*

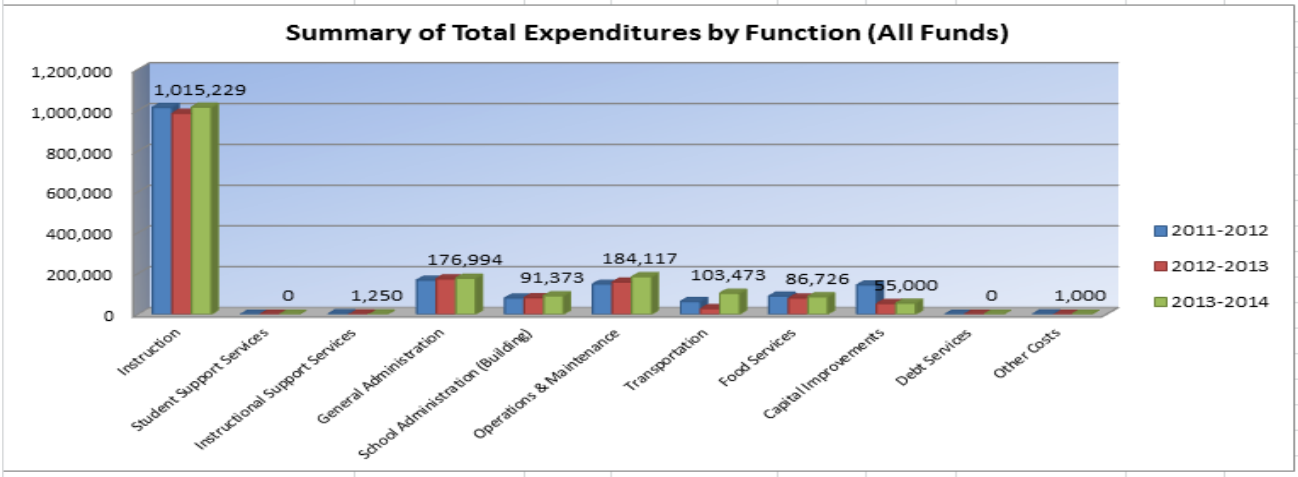
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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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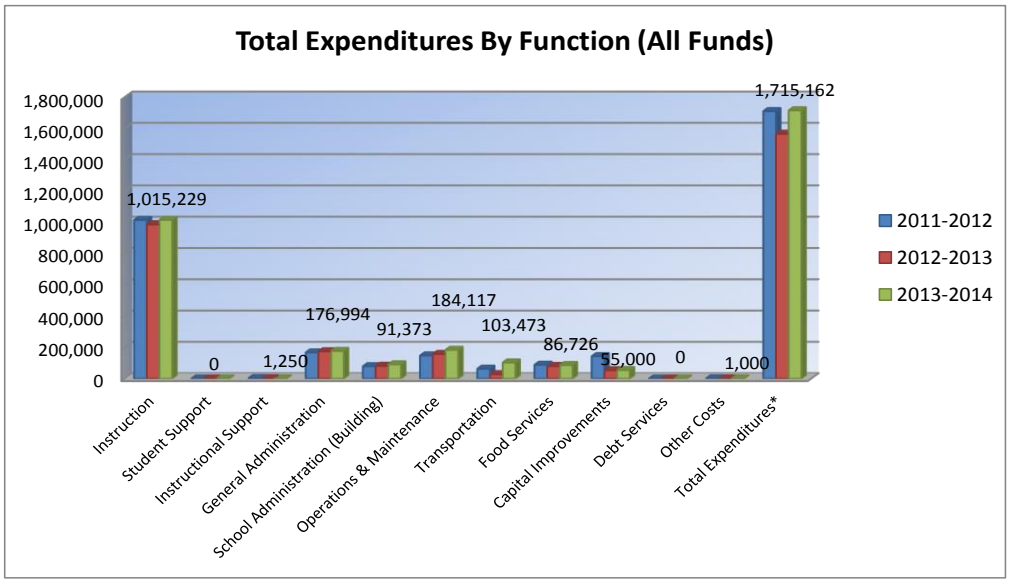
Total Expenditures By Function (All Funds)

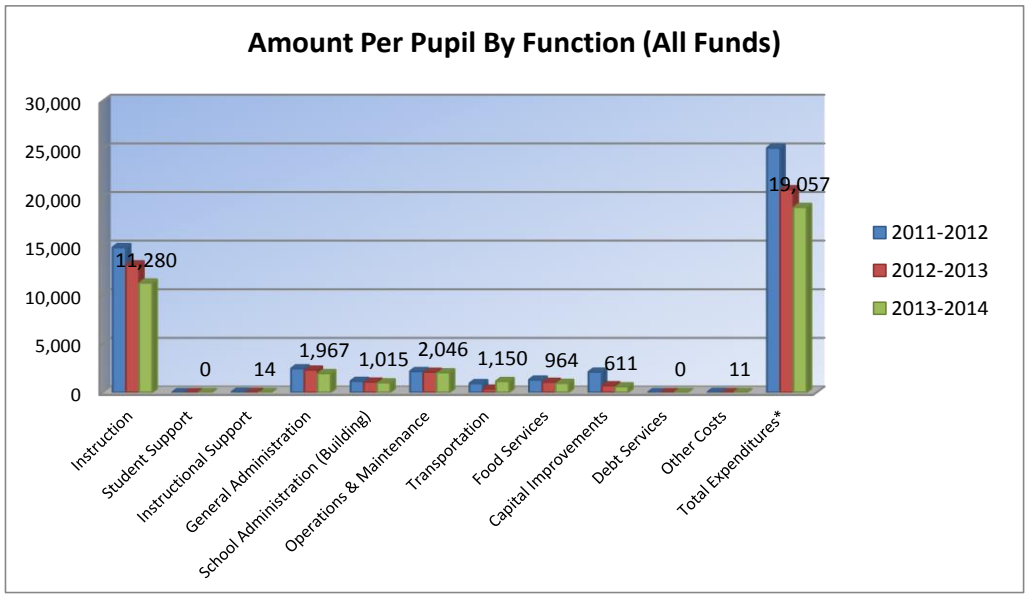
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	1,014,412	986,266	1,015,229
Student Support	0	0	0
Instructional Support	3,098	1,985	1,250
General Administration	167,304	174,407	176,994
School Administration (Building)	79,334	81,939	91,373
Operations & Maintenance	148,046	157,481	184,117
Transportation	63,546	28,025	103,473
Food Services	88,667	80,495	86,726
Capital Improvements	143,694	53,813	55,000
Debt Services	0	0	0
Other Costs	1,806	841	1,000
Total Expenditures*	1,709,907	1,565,252	1,715,162



**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	14,918	13,150	11,280
Student Support	0	0	0
Instructional Support	46	26	14
General Administration	2,460	2,325	1,967
School Administration (Building)	1,167	1,093	1,015
Operations & Maintenance	2,177	2,100	2,046
Transportation	935	374	1,150
Food Services	1,304	1,073	964
Capital Improvements	2,113	718	611
Debt Services	0	0	0
Other Costs	27	11	11
Total Expenditures*	25,146	20,870	19,057
Enrollment (FTE)*	68.0	75.0	90.0



**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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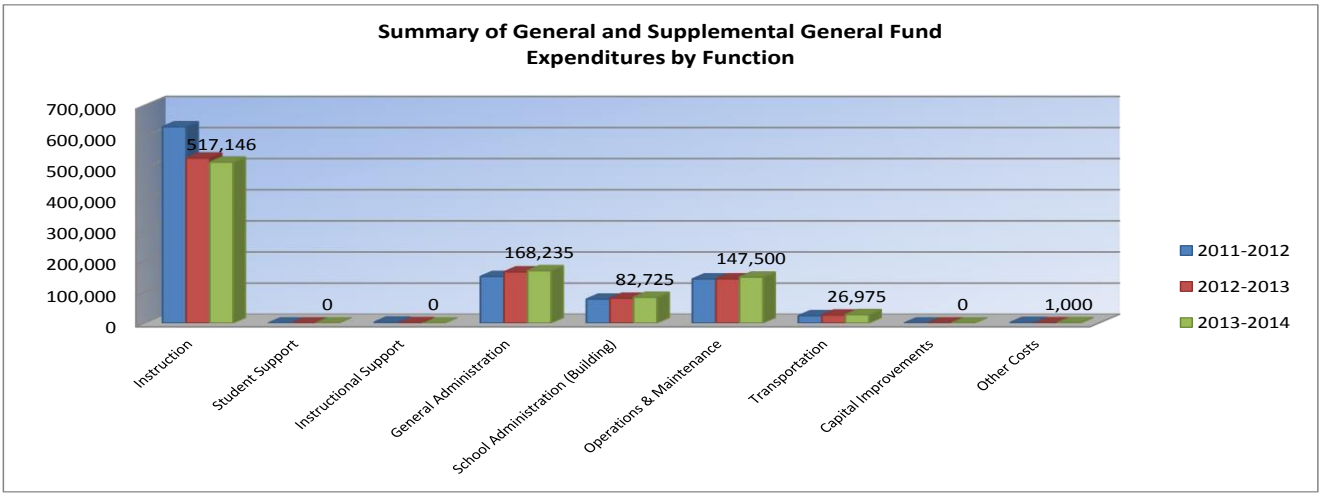
Summary of General and Supplemental General Fund Expenditures by Function

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	630,532	61%	530,103	56%	-16%	517,146	55%	-2%
Student Support	0	0%	0	0%	0%	0	0%	0%
Instructional Support	3,098	0%	1,108	0%	-64%	0	0%	-100%
General Administration	149,542	15%	164,217	17%	10%	168,235	18%	2%
School Administration (Building)	76,776	7%	79,650	8%	4%	82,725	9%	4%
Operations & Maintenance	141,578	14%	141,793	15%	0%	147,500	16%	4%
Transportation	23,489	2%	25,736	3%	10%	26,975	3%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,806	0%	841	0%	-53%	1,000	0%	19%
Total Expenditures	1,026,821	100%	943,448	100%	-8%	943,581	100%	0%
Amount per Pupil	$15,100		$12,579		-17%	$10,484		-17%

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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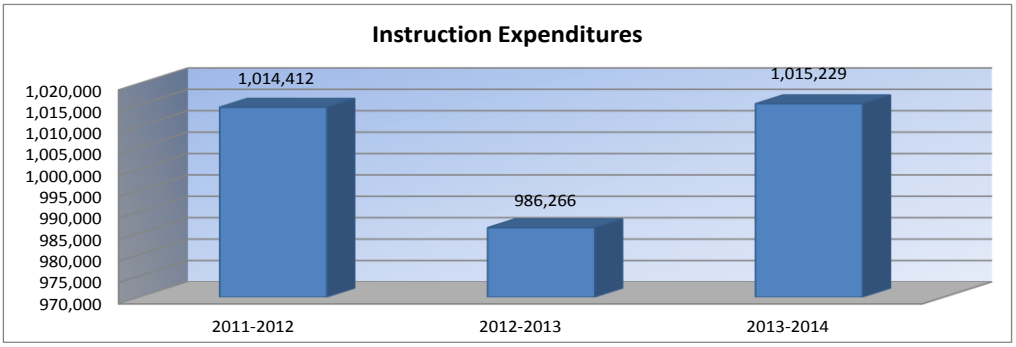
Instruction Expenditures (1000)

	2011-2012 Actual		2012-2013 Actual	% inc/ dec		2013-2014 Budget	% inc/ dec
General	434,904		369,222	-15%		413,723	12%
Federal Funds	33,940		35,460	4%		36,561	3%
Supplemental General	195,628		160,881	-18%		103,423	-36%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	61,035		98,206	61%		110,000	12%
Bilingual Education	18,850		16,493	-13%		17,525	6%
Virtual Education	0		0	0%		0	0%
Capital Outlay	33,984		10,774	-68%		91,119	746%
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	147,793		135,067	-9%		164,352	22%
Cost of Living	0		0	0%		0	0%
Vocational Education	3,601		0	-100%		0	0%
Gifts/Grants	0		37,292	0%		12,000	-68%
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	61,387		54,928	-11%		66,526	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		10,055	0%			
Activity Fund	23,290		57,888	149%		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	1,014,412		986,266	-3%		1,015,229	3%
Enrollment (FTE)*	68.0		75.0	10%		90.0	20%
Amount per Pupil	14,918		13,150	-12%		11,280	-14%
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	1,014,412		986,266	-3%		1,015,229	3%



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	Local Transfers	Local Other	Estimated July 1, 2014 Cash Balance
General	924,958	469	614,710	0		0	309,779	XXXXXXXX
Supplemental General	324,707	14,672	0				310,035	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)	110,000	0		0	0	110,000	0	0
Bilingual Education	17,525	0		0	0	17,525	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	251,119	112,989		0	0	0	138,130	0
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	8,324				0	1,302	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	82,650	8,557	529	36,977	2,000	17,949	16,638	0
Professional Development	0	0		0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	164,352	3,742	0	0	0	160,610	0	0
Vocational Education	0	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	12,000	0					12,000	0
Textbook & Student Materials Revolving		1,951						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	96,124	0	96,124					XXXXXXXX
Contingency Reserve		0						XXXXXXXX
Activity Funds		0						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
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	37,811	-189	xxxxxxxxxxx	38,000	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	2,021,246	150,515	711,363	74,977	2,000	306,084	787,884	0
Less Transfers	306,084							
TOTAL Budget Expenditures	$1,715,162							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	617,998	525,991	711,363
Federal Revenues	74,923	73,110	74,977
Local Revenues	1,228,022	879,183	1,095,968
Total Revenues	1,920,943	1,478,284	1,882,308
Revenues Per Pupil	28,249	19,710	20,915

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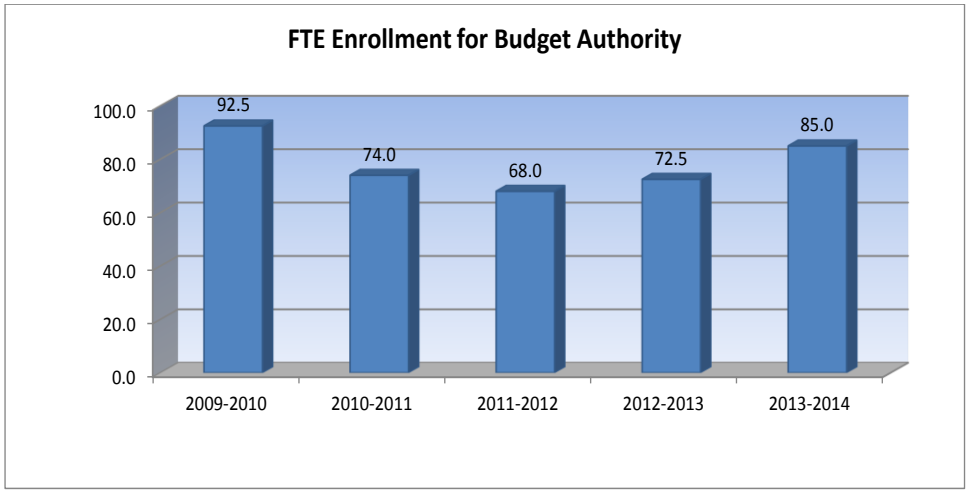
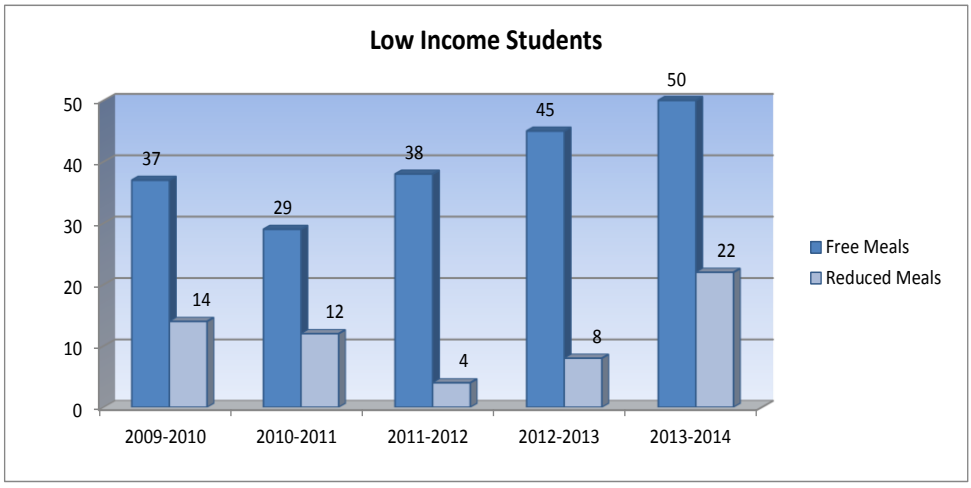
Enrollment Information

	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)*	92.5	74.0	-20%	68.0	-8%	72.5	7%	85.0	17%
Number of Students - Free Meals	37	29	-22%	38	31%	45	18%	50	11%
Number of Students - Reduced Meals	14	12	-14%	4	-67%	8	100%	22	175%





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

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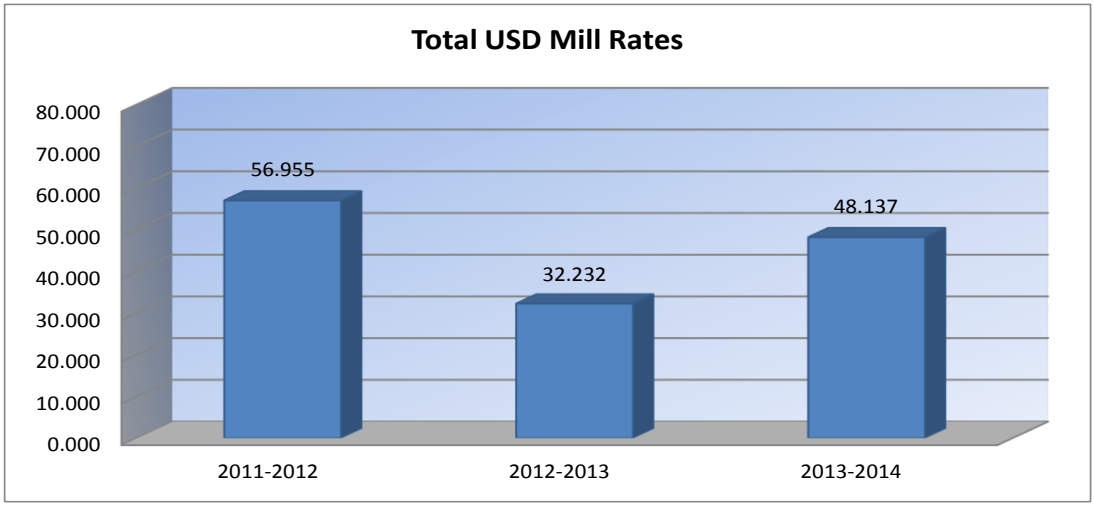
Miscellaneous Information
Mill Rates by Fund

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	30.180	6.348	20.137
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	4.092	8.000
Declining Enrollment	2.776	1.792	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	0.000	0.000	0.000
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	**56.955**	**32.232**	**48.137**
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	1.000	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**1.000**



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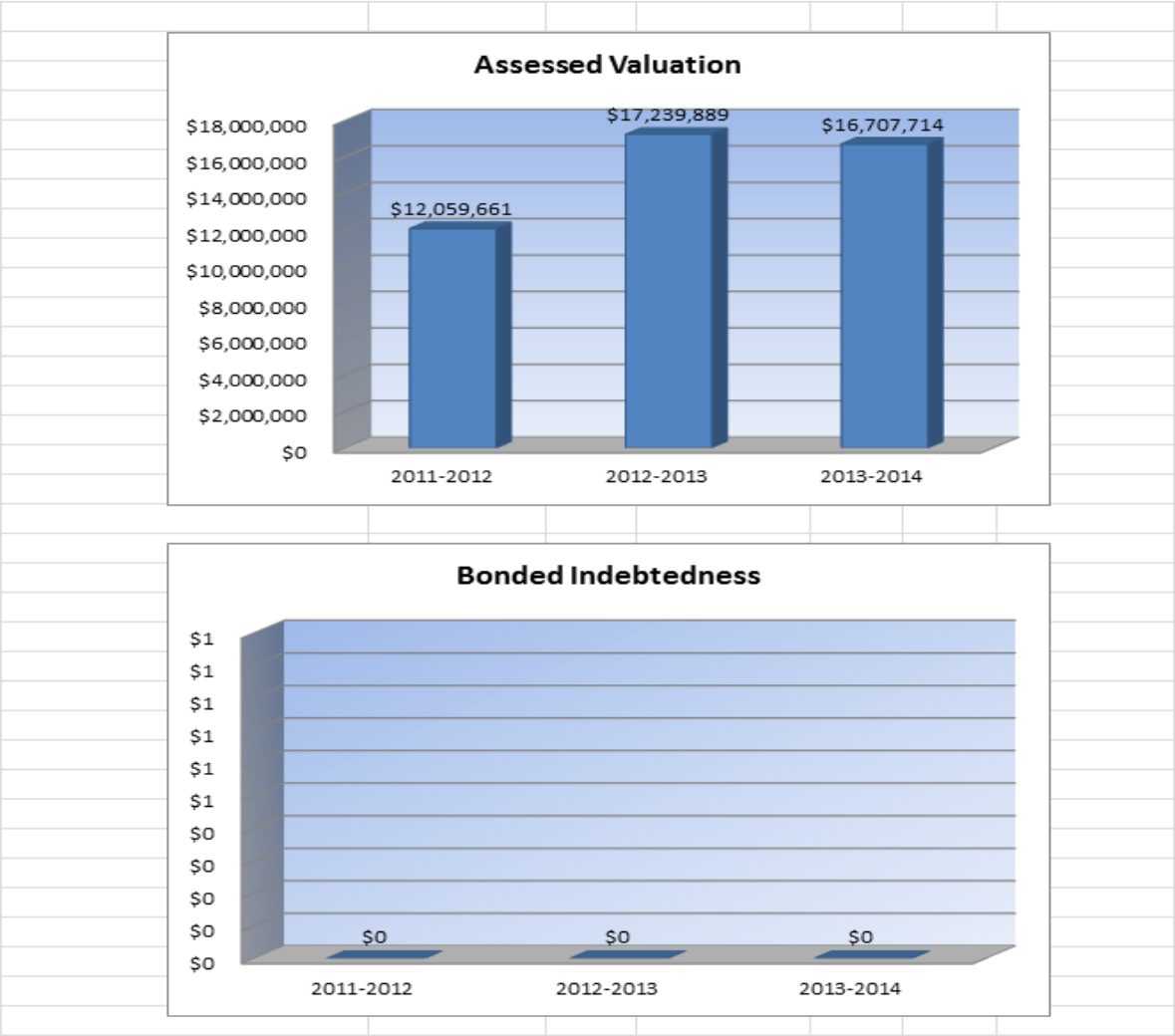
Other Information

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	$12,059,661	$17,239,889	$16,707,714
Bonded Indebtedness	0	0	0



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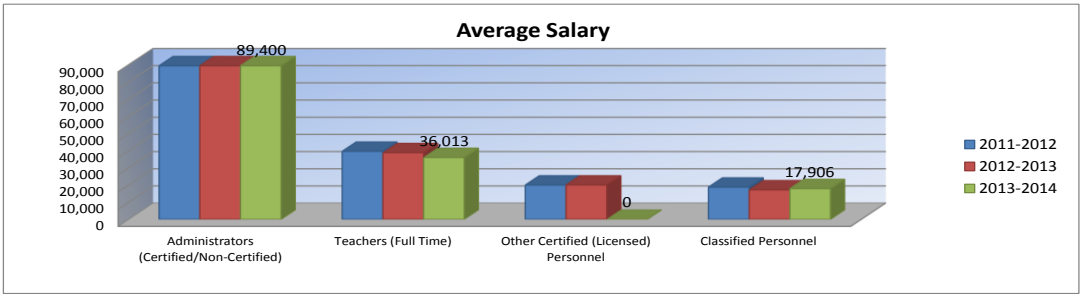
AVERAGE SALARY

	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)	1.0	89,400	89,400	1.0	89,400	89,400	1.0	89,400	89,400
Teachers (Full Time)	12.5	495,205	39,616	10.5	407,495	38,809	11.0	396,142	36,013
Other Certified (Licensed) Personnel	0.5	20,000	20,000	0.5	20,000	20,000	0.0	0	0
Classified Personnel	11.0	206,490	18,772	11.0	189,195	17,200	12.0	214,869	17,906
Substitutes/Temporary Help	XXXXX	18,078	XXXXXXXXX	XXXXX	10,593	XXXXXXXXX	XXXXX	10,593	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