2014-2015
Budget at a Glance

225 - Fowler

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)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,516,264	56%	1,649,708	60%	9%	1,818,174	57%	10%
Student Support Services	74,848	3%	49,486	2%	-34%	65,160	2%	32%
Instructional Support Services	810	0%	177	0%	-78%	700	0%	295%
Administration & Support	350,279	13%	342,801	12%	-2%	315,079	10%	-8%
Operations & Maintenance	272,477	10%	308,024	11%	13%	375,661	12%	22%
Transportation	98,052	4%	65,635	2%	-33%	70,300	2%	7%
Food Services	168,756	6%	170,900	6%	1%	200,400	6%	17%
Capital Improvements	83,547	3%	23,702	1%	-72%	212,649	7%	797%
Debt Services	132,258	5%	134,958	5%	2%	137,709	4%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	2,697,291	100%	2,745,391	100%	2%	3,195,832	100%	16%
Amount per Pupil	$14,985		$18,303		22%	$20,618		13%
Current Expenditures**	2,445,852	100%	2,510,960	100%	3%	2,695,474	100%	7%
Amount per Pupil	$13,588		$16,740		23%	$17,390		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,486,230	55%	1,573,937	57%	2%	1,718,174	54%	-3%
Instruction*** (Current Expenditures)	1,486,230	61%	1,573,937	63%	2%	1,718,174	64%	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, 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.*

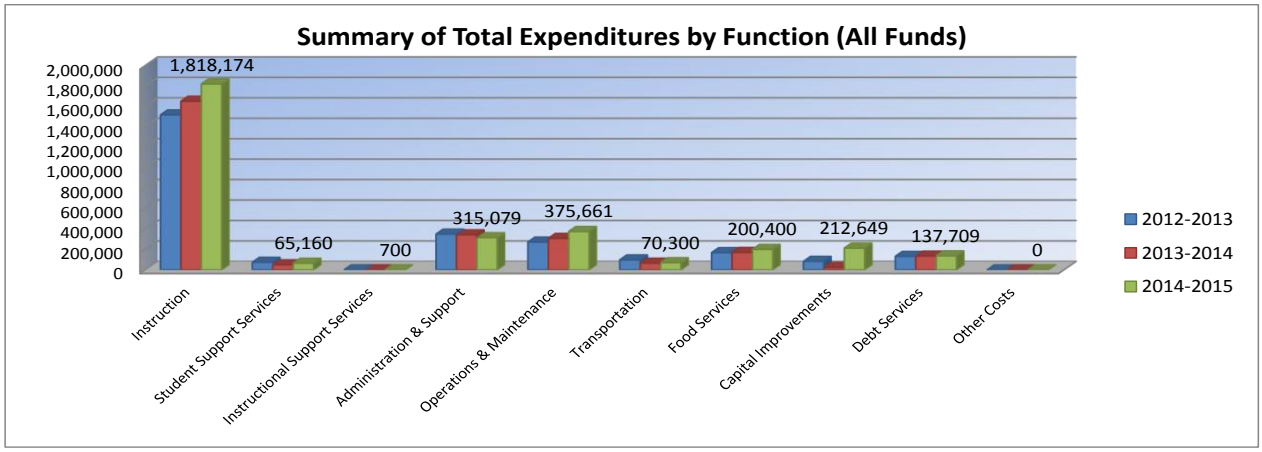
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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
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



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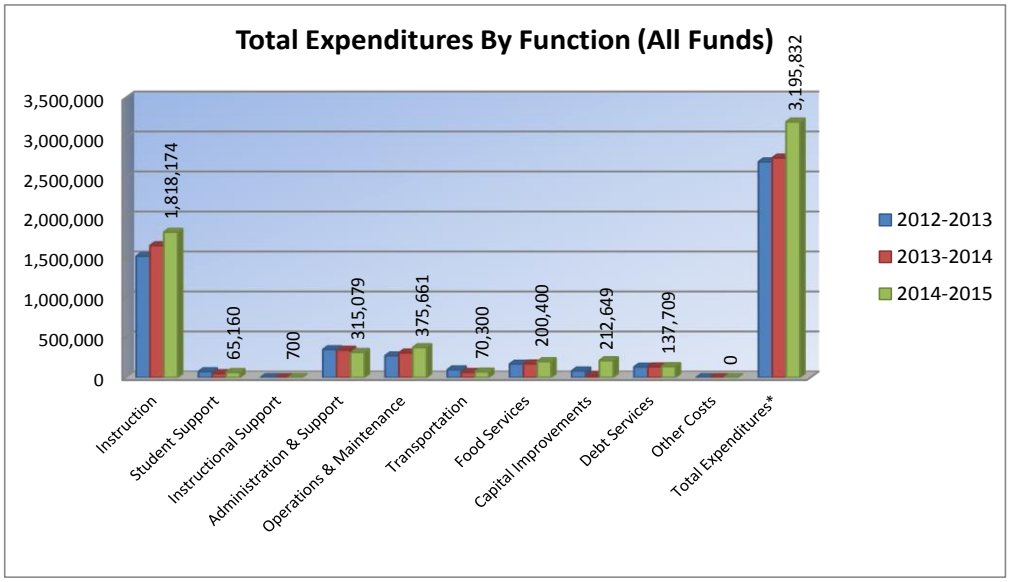
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	1,516,264	1,649,708	1,818,174
Student Support	74,848	49,486	65,160
Instructional Support	810	177	700
Administration & Support	350,279	342,801	315,079
Operations & Maintenance	272,477	308,024	375,661
Transportation	98,052	65,635	70,300
Food Services	168,756	170,900	200,400
Capital Improvements	83,547	23,702	212,649
Debt Services	132,258	134,958	137,709
Other Costs	0	0	0
Total Expenditures*	2,697,291	2,745,391	3,195,832



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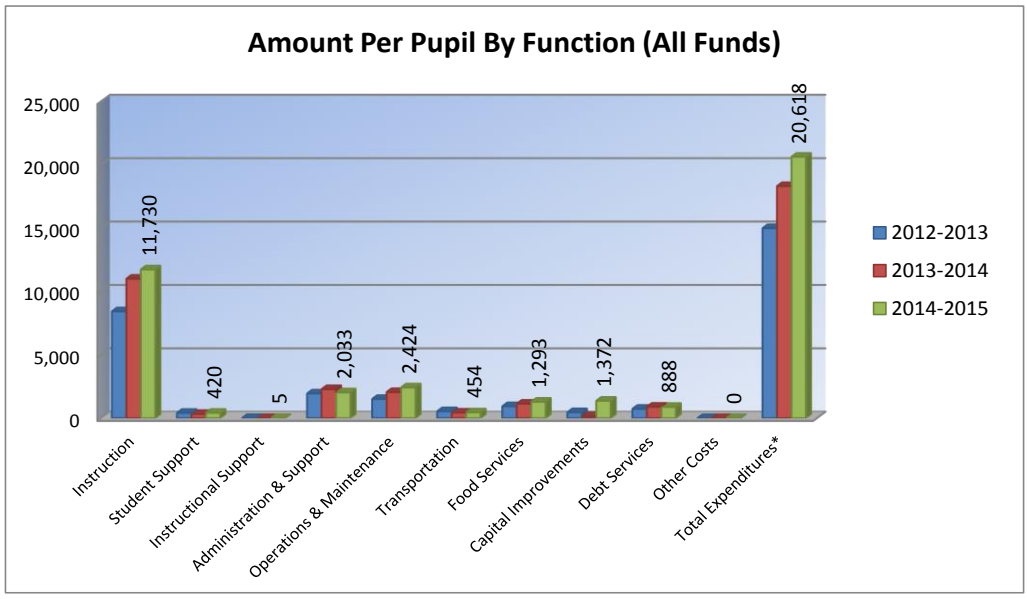
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	8,424	10,998	11,730
Student Support	416	330	420
Instructional Support	5	1	5
Administration & Support	1,946	2,285	2,033
Operations & Maintenance	1,514	2,053	2,424
Transportation	545	438	454
Food Services	938	1,139	1,293
Capital Improvements	464	158	1,372
Debt Services	735	900	888
Other Costs	0	0	0
Total Expenditures*	14,985	18,303	20,618
Enrollment (FTE)*	180.0	150.0	155.0



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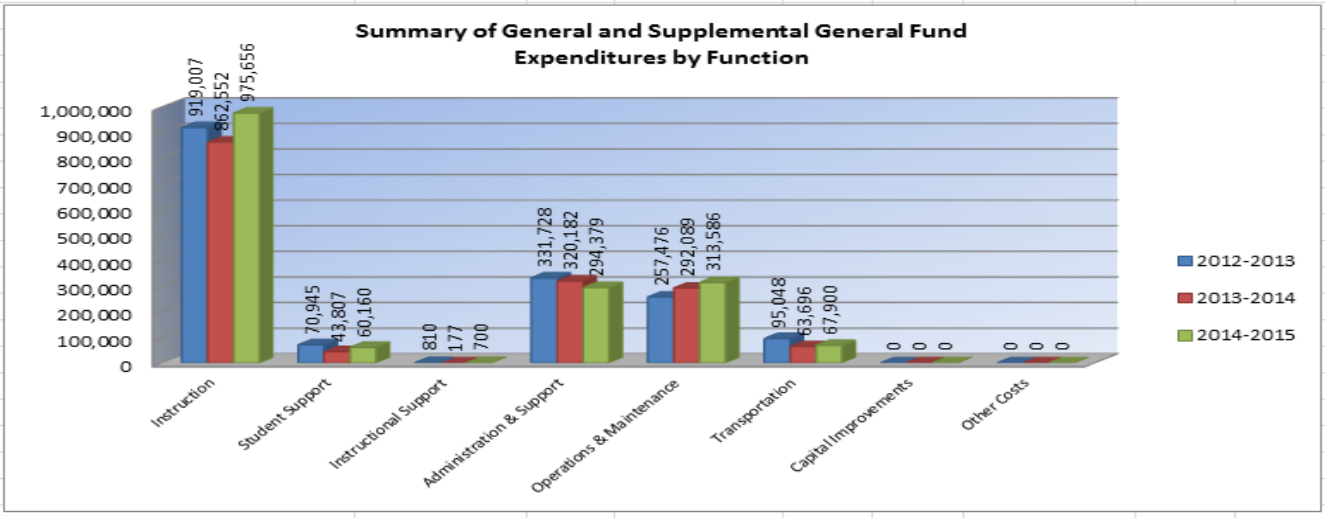
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	919,007	55%	862,552	55%	-6%	975,656	57%	13%
Student Support	70,945	4%	43,807	3%	-38%	60,160	4%	37%
Instructional Support	810	0%	177	0%	-78%	700	0%	295%
Administration & Support	331,728	20%	320,182	20%	-3%	294,379	17%	-8%
Operations & Maintenance	257,476	15%	292,089	18%	13%	313,586	18%	7%
Transportation	95,048	6%	63,696	4%	-33%	67,900	4%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,675,014	100%	1,582,503	100%	-6%	1,712,381	100%	8%
Amount per Pupil	$9,306		$10,550		13%	$11,048		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.



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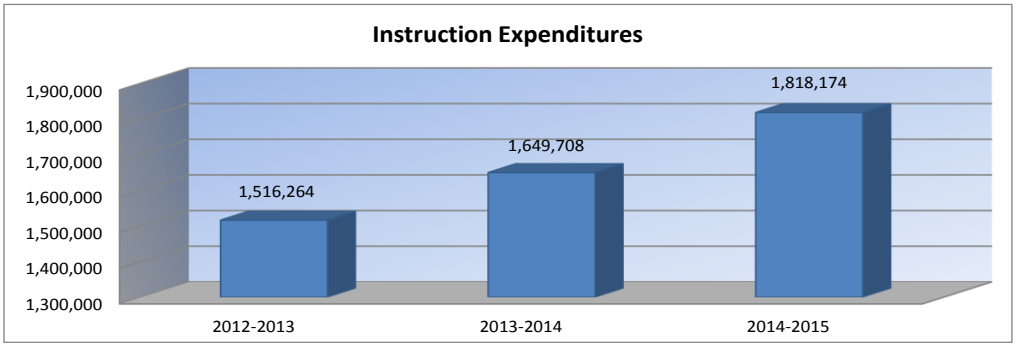
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	782,363		800,436	2%		859,200	7%
Federal Funds	120,738		184,731	53%		215,908	17%
Supplemental General	136,644		62,116	-55%		116,456	87%
At Risk (4yr Old)	13,433		7,676	-43%		15,408	101%
At Risk (K-12)	133,562		122,432	-8%		167,177	37%
Bilingual Education	8,827		7,292	-17%		13,867	90%
Virtual Education	0		0	0%		0	0%
Capital Outlay	30,034		75,771	152%		100,000	32%
Driver Education	8,402		5,897	-30%		9,039	53%
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	171,704		183,643	7%		194,268	6%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	1,115		1,524	37%		1,283	-16%
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	86,065		91,316	6%		125,568	38%
Contingency Reserve	0		43,495	0%			
Text Book & Student Material	13,017		13,067	0%			
Activity Fund	10,360		50,312	386%		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	1,516,264		1,649,708	9%		1,818,174	10%
Enrollment (FTE)*	180.0		150.0	-17%		155.0	3%
Amount per Pupil	8,424		10,998	31%		11,730	7%
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	1,516,264		1,649,708	9%		1,818,174	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.

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Sources of Revenue and Proposed Budget for 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2015 Cash Balance
General	1,550,045	0	1,550,045	0		0	0	XXXXXXXX
Supplemental General	598,056	43,509	126,788				427,759	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	15,408	0		0	0	15,408	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	167,177	0		0	0	167,177	0	0
Bilingual Education	13,867	0		0	0	13,867	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	362,649	286,298	0	0	3,300	0	75,357	2,306
Driver Training	10,714	1,184	1,530	0	0	8,000	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	200,000	28,132	1,160	86,680	0	65,000	44,765	25,737
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	194,268	27,154	0	0	0	166,268	7,000	6,154
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	1,283	1,283					0	0
Textbook & Student Materials Revolving		9,563						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	164,468	0	164,468					XXXXXXXX
Contingency Reserve		110,244						XXXXXXXX
Activity Funds		3,876						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	137,709	131,741	0	0	0		148,080	142,112
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	215,908	0	xxxxxxxxxxx	215,908	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	3,631,552	642,984	1,843,991	302,588	3,300	435,720	702,961	176,309
Less Transfers	435,720							
TOTAL Budget Expenditures	$3,195,832							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	1,449,304	1,434,659	1,843,991
Federal Revenues	200,928	263,874	302,588
Local Revenues	1,375,842	1,423,432	1,141,981
Total Revenues	3,026,074	3,121,965	3,288,560
Revenues Per Pupil	16,812	20,813	21,217

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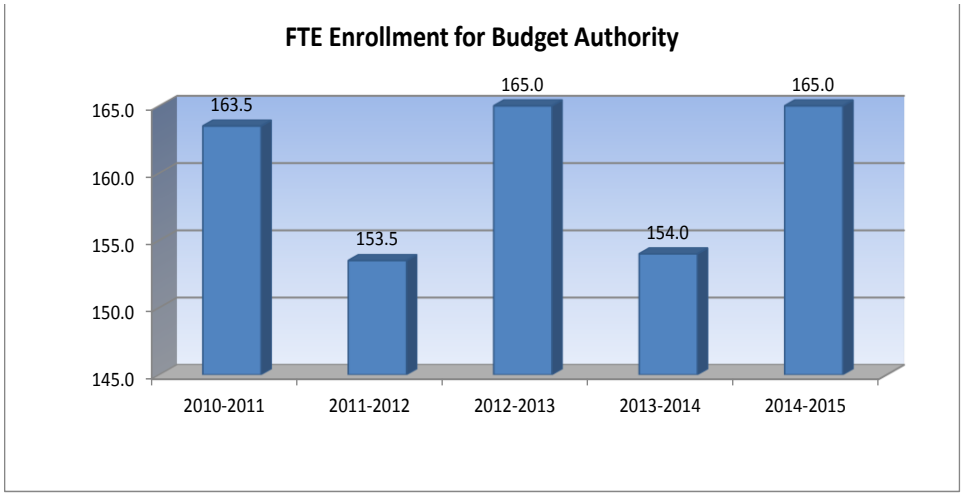
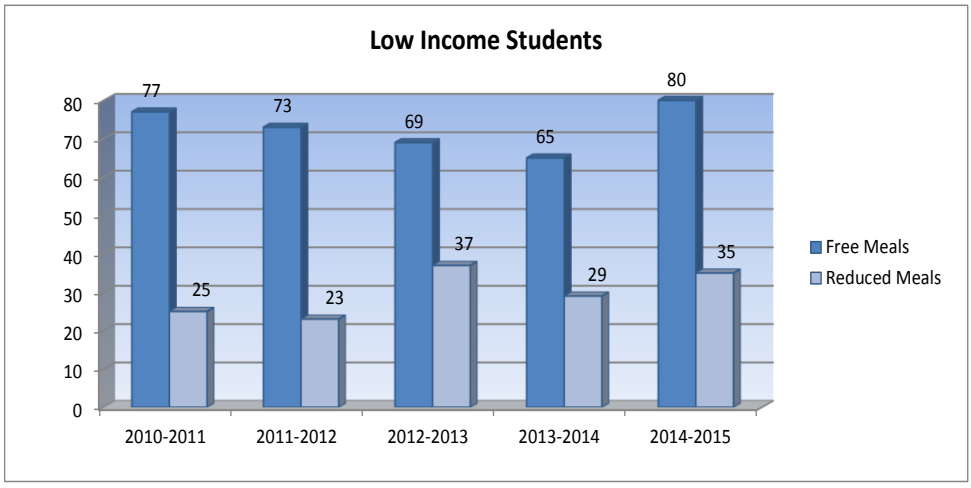
Enrollment Information

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	163.5	153.5	-6%	165.0	7%	154.0	-7%	165.0	7%
Number of Students - Free Meals	77	73	-5%	69	-5%	65	-6%	80	23%
Number of Students - Reduced Meals	25	23	-8%	37	61%	29	-22%	35	21%





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

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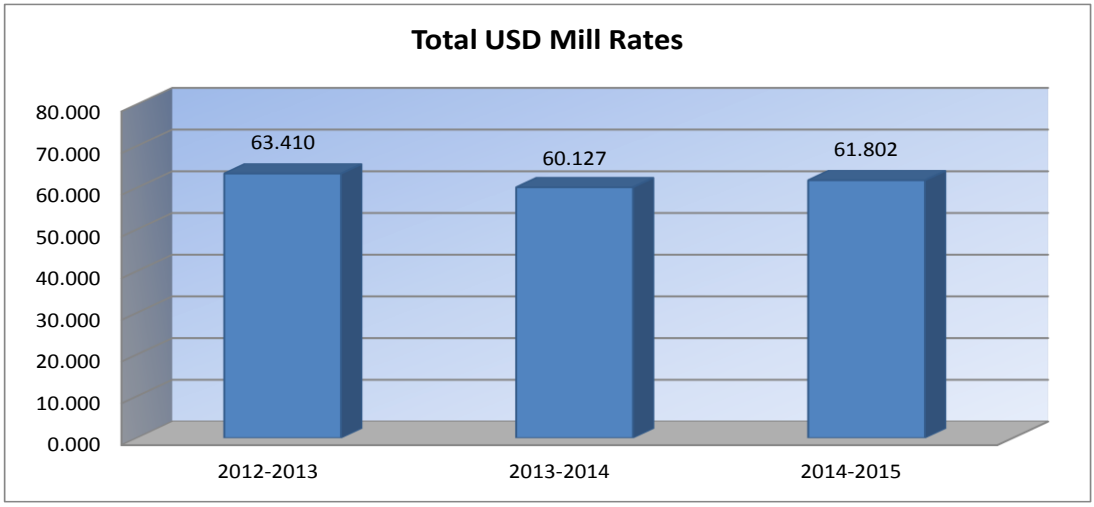
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	29.771	25.839	28.172
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	3.999	4.000
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	9.640	10.289	9.630
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	**63.410**	**60.127**	**61.802**
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	1.999	1.999	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.999**	**1.999**	**2.000**



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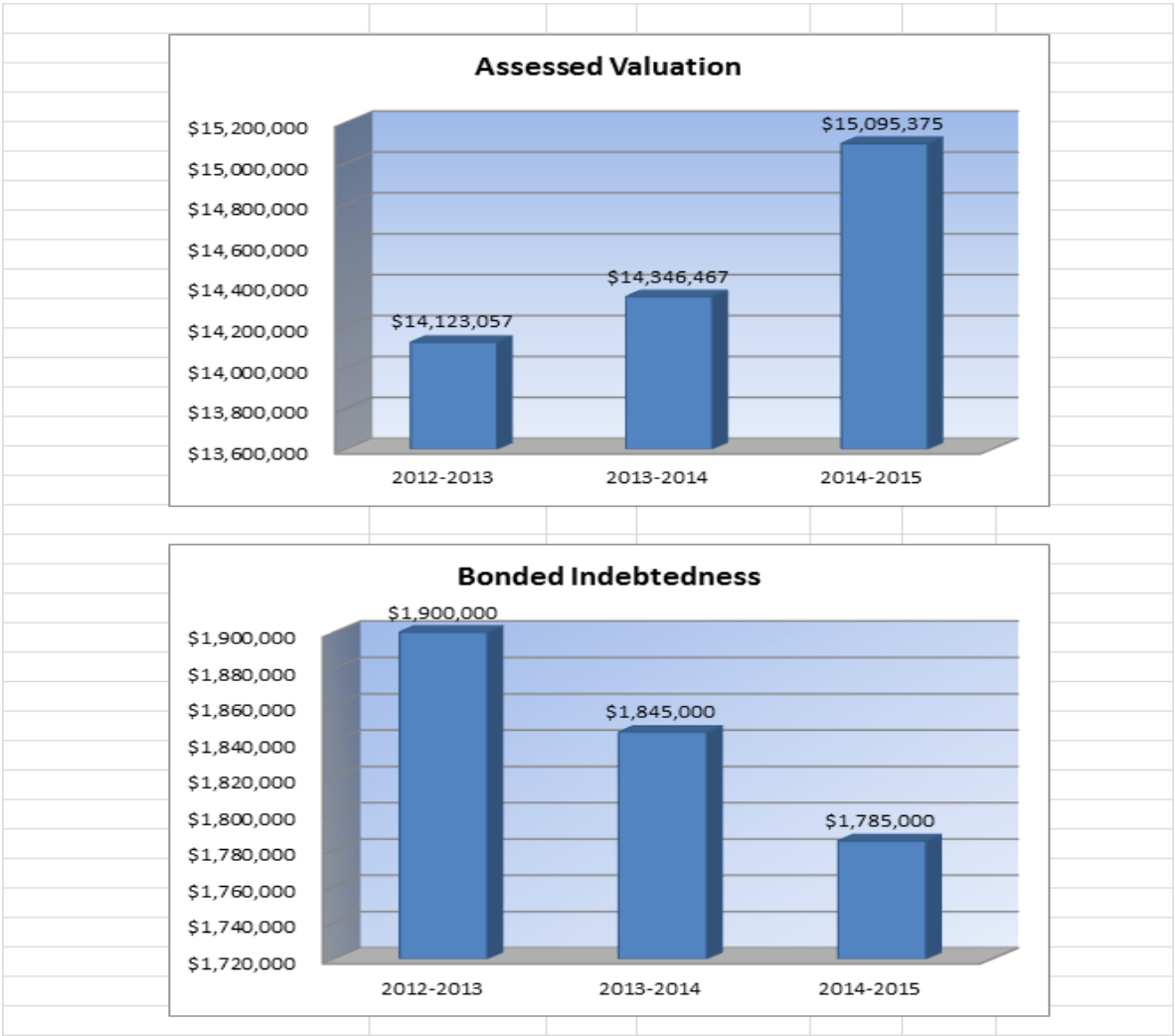
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$14,123,057	$14,346,467	$15,095,375
Bonded Indebtedness	1,900,000	1,845,000	1,785,000



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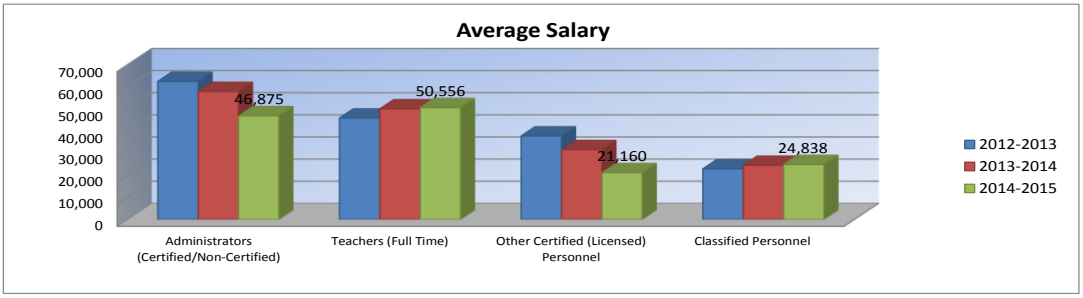
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.7	293,392	62,424	4.8	277,789	57,873	4.8	225,000	46,875
Teachers (Full Time)	18.6	853,005	45,860	17.0	850,096	50,006	18.0	910,000	50,556
Other Certified (Licensed) Personnel	0.9	37,753	37,753	0.6	31,550	31,550	0.4	21,160	21,160
Classified Personnel	8.5	194,664	22,902	7.4	181,086	24,471	7.4	183,800	24,838
Substitutes/Temporary Help	XXXXX	30,659	XXXXXXXXX	XXXXX	26,507	XXXXXXXXX	XXXXX	28,000	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/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- 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