2014-2015
Budget at a Glance

249 - Frontenac

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	5,872,298	64%	5,763,033	65%	-2%	6,352,075	63%	10%
Student Support Services	299,316	3%	300,986	3%	1%	314,406	3%	4%
Instructional Support Services	271,444	3%	249,265	3%	-8%	282,888	3%	13%
Administration & Support	783,759	8%	706,593	8%	-10%	732,021	7%	4%
Operations & Maintenance	728,563	8%	716,829	8%	-2%	636,660	6%	-11%
Transportation	231,146	3%	310,510	3%	34%	271,967	3%	-12%
Food Services	466,437	5%	414,187	5%	-11%	477,329	5%	15%
Capital Improvements	158,648	2%	98,857	1%	-38%	700,000	7%	608%
Debt Services	412,799	4%	359,149	4%	-13%	368,749	4%	3%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	9,224,410	100%	8,919,409	100%	-3%	10,136,095	100%	14%
Amount per Pupil	$10,423		$10,022		-4%	$11,262		12%
Current Expenditures**	8,652,963	100%	8,461,403	100%	-2%	9,067,346	100%	7%
Amount per Pupil	$9,777		$9,507		-3%	$10,075		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,872,298	64%	5,763,033	65%	1%	6,352,075	63%	-2%
Instruction*** (Current Expenditures)	5,872,298	68%	5,763,033	68%	0%	6,352,075	70%	2%

** 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.*

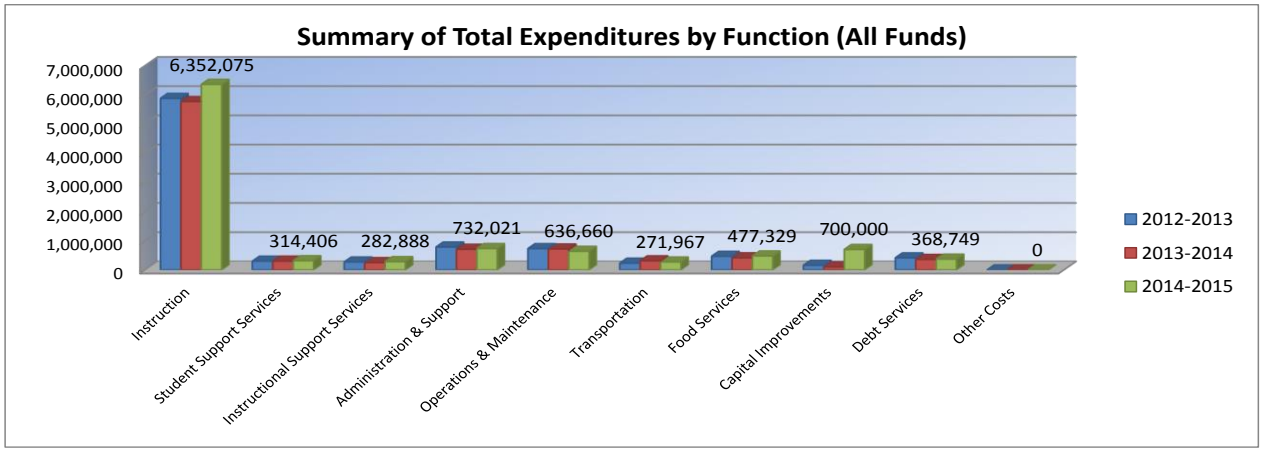
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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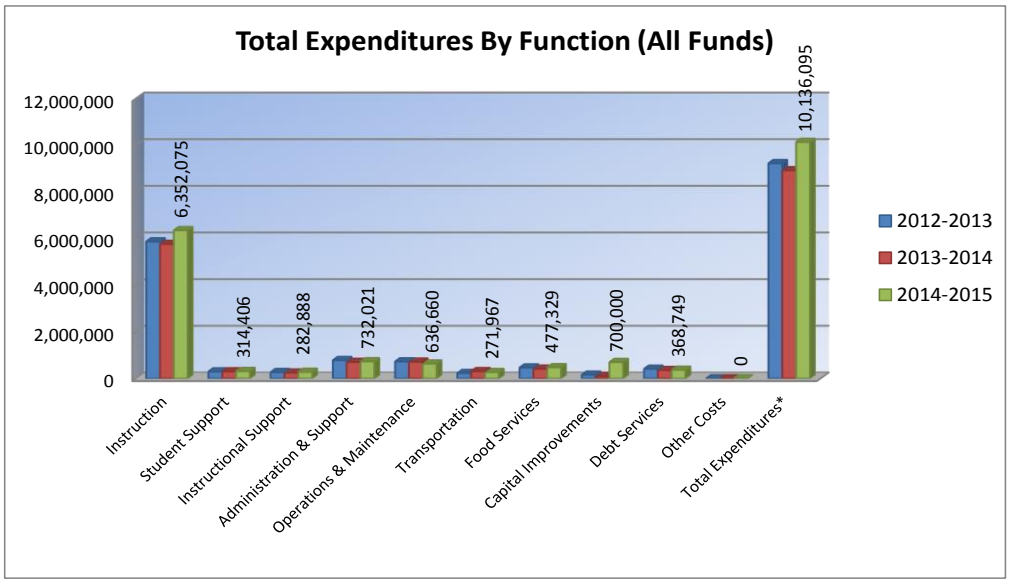
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,872,298	5,763,033	6,352,075
Student Support	299,316	300,986	314,406
Instructional Support	271,444	249,265	282,888
Administration & Support	783,759	706,593	732,021
Operations & Maintenance	728,563	716,829	636,660
Transportation	231,146	310,510	271,967
Food Services	466,437	414,187	477,329
Capital Improvements	158,648	98,857	700,000
Debt Services	412,799	359,149	368,749
Other Costs	0	0	0
Total Expenditures*	9,224,410	8,919,409	10,136,095



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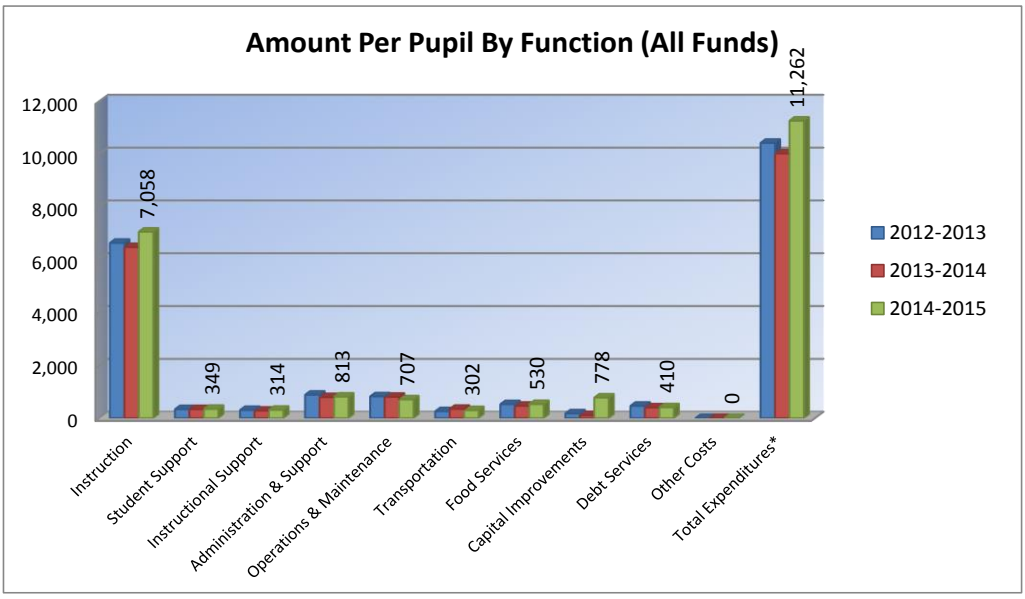
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,635	6,475	7,058
Student Support	338	338	349
Instructional Support	307	280	314
Administration & Support	886	794	813
Operations & Maintenance	823	805	707
Transportation	261	349	302
Food Services	527	465	530
Capital Improvements	179	111	778
Debt Services	466	404	410
Other Costs	0	0	0
Total Expenditures*	10,423	10,022	11,262
Enrollment (FTE)*	885.0	890.0	900.0



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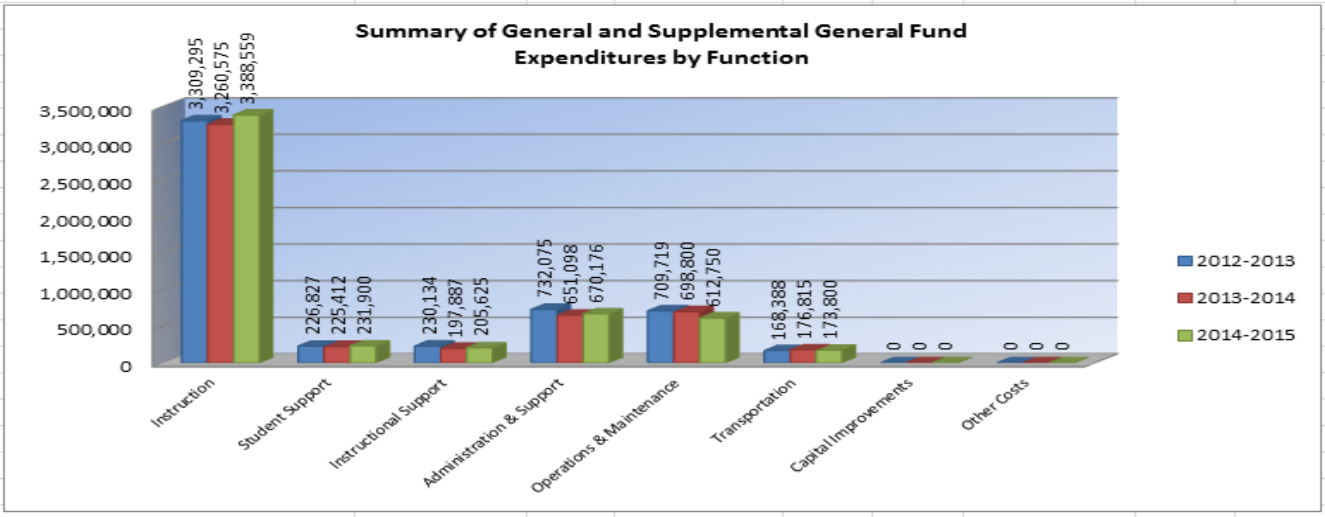
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	3,309,295	62%	3,260,575	63%	-1%	3,388,559	64%	4%
Student Support	226,827	4%	225,412	4%	-1%	231,900	4%	3%
Instructional Support	230,134	4%	197,887	4%	-14%	205,625	4%	4%
Administration & Support	732,075	14%	651,098	12%	-11%	670,176	13%	3%
Operations & Maintenance	709,719	13%	698,800	13%	-2%	612,750	12%	-12%
Transportation	168,388	3%	176,815	3%	5%	173,800	3%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,376,438	100%	5,210,587	100%	-3%	5,282,810	100%	1%
Amount per Pupil	$6,075		$5,855		-4%	$5,870		0%

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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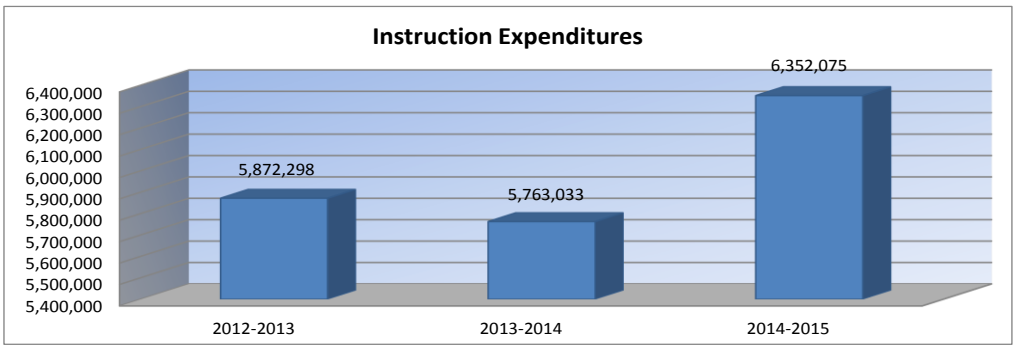
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,773,141		1,759,895	-1%		1,354,650	-23%
Federal Funds	156,968		129,492	-18%		155,330	20%
Supplemental General	1,536,154		1,500,680	-2%		2,033,909	36%
At Risk (4yr Old)	0		0	0%		5,000	0%
At Risk (K-12)	593,480		607,543	2%		655,300	8%
Bilingual Education	0		6,100	0%		10,000	64%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	6,087		6,966	14%		11,520	65%
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	1,068,425		1,092,625	2%		1,310,104	20%
Cost of Living	0		0	0%		0	0%
Vocational Education	227,905		172,991	-24%		190,000	10%
Gifts/Grants	138,975		33,727	-76%		212,402	530%
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	302,848		342,184	13%		413,860	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	8,108		51,707	538%			
Activity Fund	60,207		59,123	-2%		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	5,872,298		5,763,033	-2%		6,352,075	10%
Enrollment (FTE)*	885.0		890.0	1%		900.0	1%
Amount per Pupil	6,635		6,475	-2%		7,058	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	5,872,298		5,763,033	-2%		6,352,075	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	Transfers	Other	Estimated July 1, 2015 Cash Balance
General	6,043,018	0	6,038,615	0		0	4,403	XXXXXXXX
Supplemental General	2,070,017	73,821	1,575,697				420,499	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	40,000	0		0	0	40,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	675,000	0		0	0	675,000	0	0
Bilingual Education	10,000	0		0	0	10,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	700,000	270,965	64,246	0	5,000	475,000	88,831	204,042
Driver Training	14,020	19,507	2,550	0	0	0	5,075	13,112
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	460,260	81,188	3,981	223,659	0	30,000	171,502	50,070
Professional Development	55,000	17,995		0	0	40,000	0	2,995
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,391,604	277,084	0	0	0	1,370,225	25,000	280,705
Vocational Education	190,000	0	0	0	0	190,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	212,402	202,402					10,000	0
Textbook & Student Materials Revolving		55,200						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	580,920	0	580,920					XXXXXXXXX
Contingency Reserve		275,000						XXXXXXXXX
Activity Funds		11,359						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	368,749	508,713	235,359	0	0		193,467	568,790
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	155,330	0	xxxxxxxxxxx	155,330	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	12,966,320	1,793,234	8,501,368	378,989	5,000	2,830,225	918,777	1,119,714
Less Transfers	2,830,225							
TOTAL Budget Expenditures	$10,136,095							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	6,924,952	7,013,866	8,501,368
Federal Revenues	378,616	362,163	378,989
Local Revenues	3,656,245	4,053,451	3,754,002
Total Revenues	10,959,813	11,429,480	12,634,359
Revenues Per Pupil	12,384	12,842	14,038

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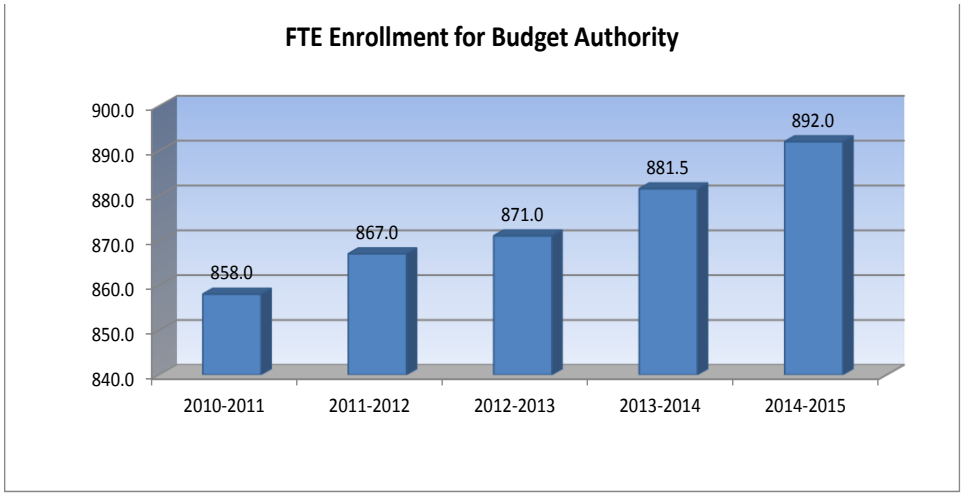
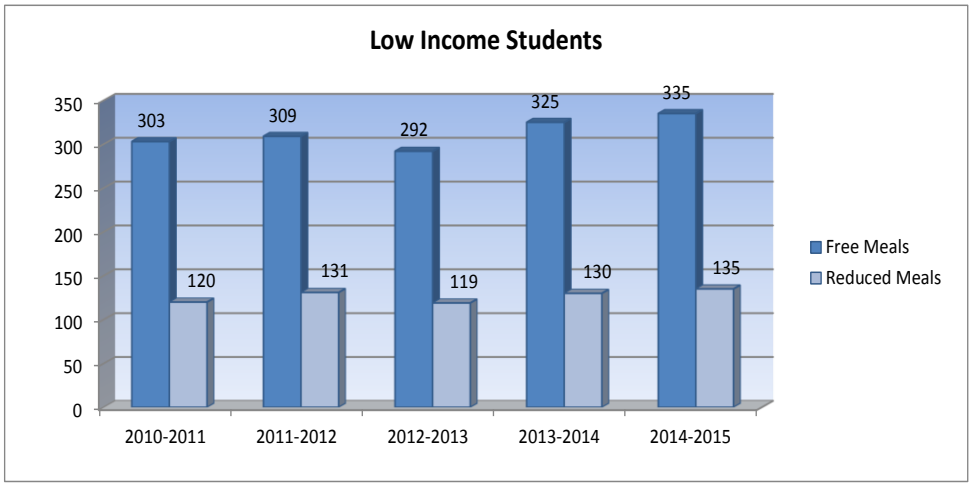
Enrollment Information

	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)*	858.0	867.0	1%	871.0	0%	881.5	1%	892.0	1%
Number of Students - Free Meals	303	309	2%	292	-6%	325	11%	335	3%
Number of Students - Reduced Meals	120	131	9%	119	-9%	130	9%	135	4%



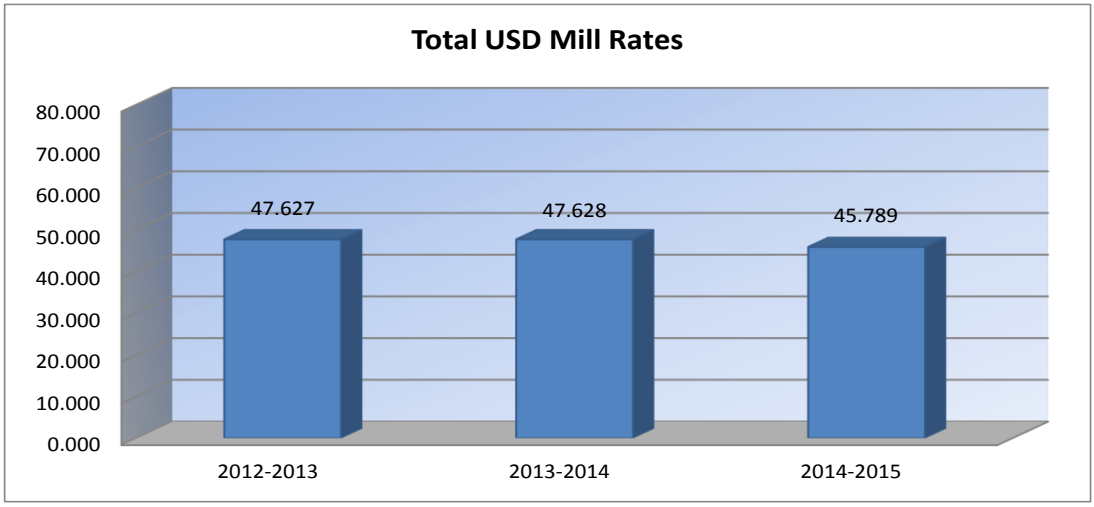


*FTE for state aid and budget authority purposes for the general fund.

USD# 249

Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	22.085	22.087	14.349
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	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	5.542	5.541	7.440
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	**47.627**	**47.628**	**45.789**
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	0.200	0.200	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.200**	**0.200**	**1.000**



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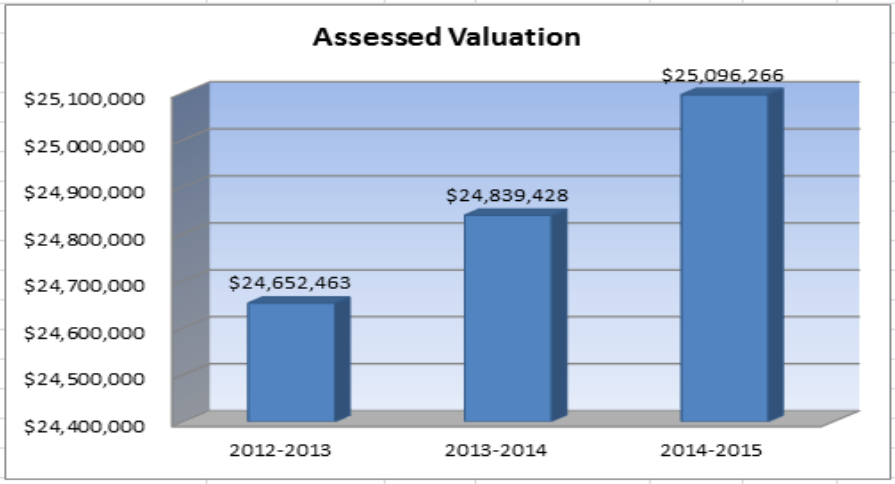
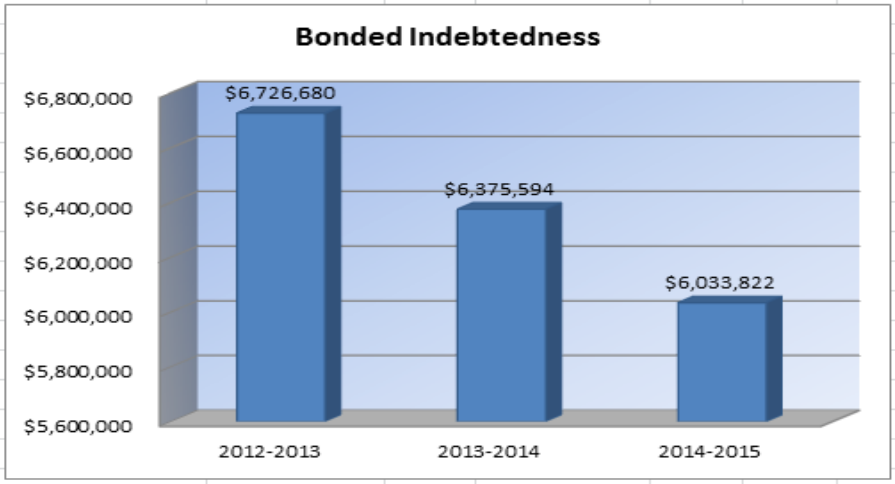
Other Information

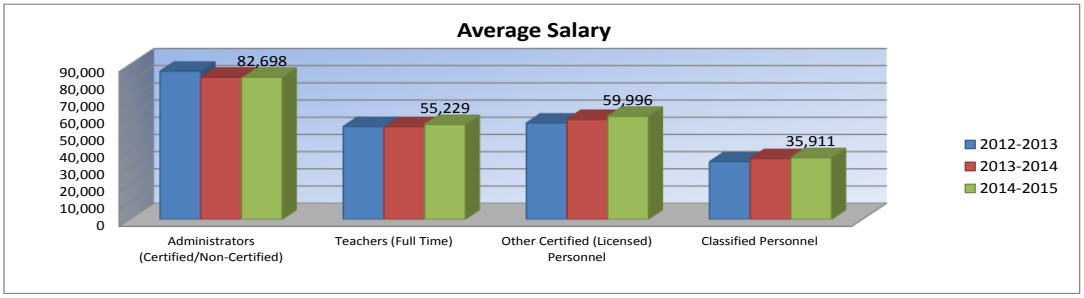
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$24,652,463	$24,839,428	$25,096,266
Bonded Indebtedness	6,726,680	6,375,594	6,033,822





USD# 249
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)	5.0	431,075	86,215	5.0	413,585	82,717	5.0	413,488	82,698
Teachers (Full Time)	62.0	3,350,507	54,040	61.0	3,292,345	53,973	61.0	3,368,995	55,229
Other Certified (Licensed) Personnel	5.2	291,502	56,058	5.6	325,833	58,184	5.6	335,980	59,996
Classified Personnel	23.9	802,032	33,558	22.9	809,758	35,361	23.0	825,953	35,911
Substitutes/Temporary Help	XXXXX	68,255	XXXXXXXXX	XXXXX	69,028	XXXXXXXXX	XXXXX	70,000	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