2014-2015
Budget at a Glance

256 - Marmaton Valley

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	2,689,570	64%	2,582,782	62%	-4%	2,735,373	60%	6%
Student Support Services	70,328	2%	59,770	1%	-15%	51,100	1%	-15%
Instructional Support Services	43,812	1%	49,381	1%	13%	48,000	1%	-3%
Administration & Support	358,040	8%	393,852	9%	10%	362,500	8%	-8%
Operations & Maintenance	312,233	7%	344,292	8%	10%	361,700	8%	5%
Transportation	287,205	7%	319,198	8%	11%	363,500	8%	14%
Food Services	262,833	6%	234,723	6%	-11%	299,249	7%	27%
Capital Improvements	15,190	0%	4,442	0%	-71%	165,000	4%	3615%
Debt Services	183,595	4%	188,555	5%	3%	188,128	4%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,222,806	100%	4,176,995	100%	-1%	4,574,550	100%	10%
Amount per Pupil	$14,053		$14,403		2%	$15,829		10%
Current Expenditures**	4,024,021	100%	3,975,983	100%	-1%	4,151,422	100%	4%
Amount per Pupil	$13,391		$13,710		2%	$14,365		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,689,570	64%	2,574,767	62%	-2%	2,705,373	59%	-3%
Instruction*** (Current Expenditures)	2,689,570	67%	2,574,767	65%	-2%	2,705,373	65%	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.*

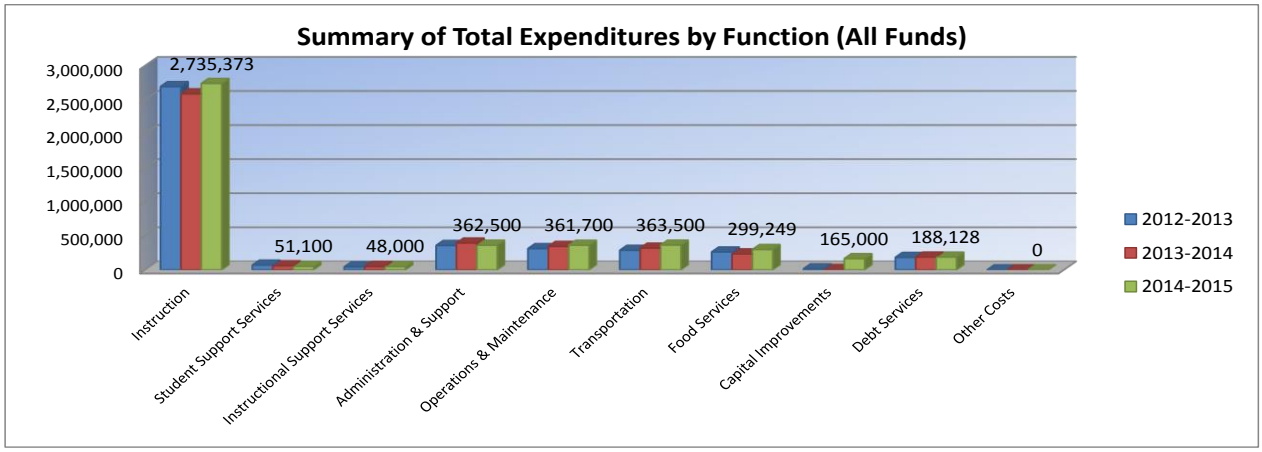
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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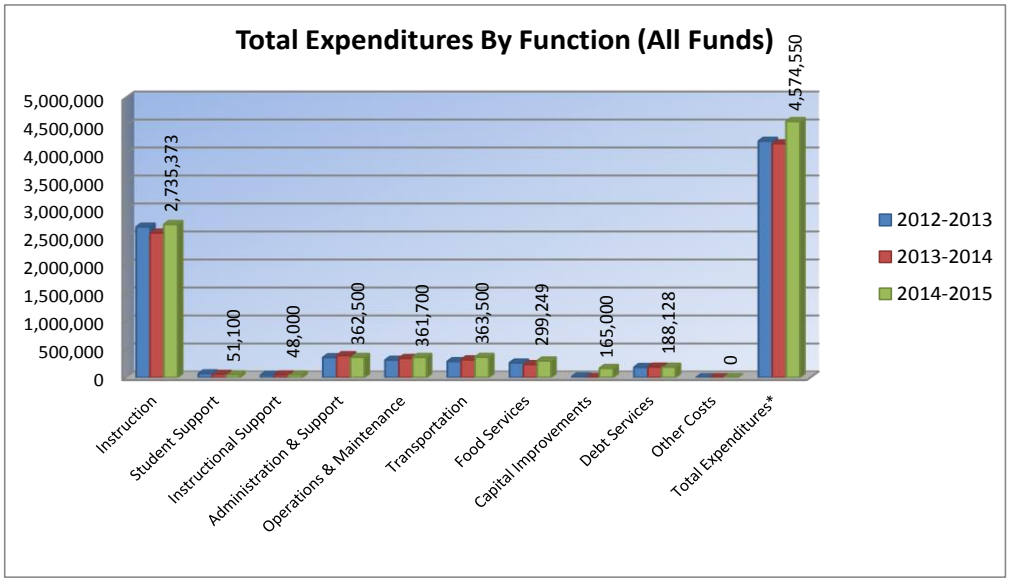
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	2,689,570	2,582,782	2,735,373
Student Support	70,328	59,770	51,100
Instructional Support	43,812	49,381	48,000
Administration & Support	358,040	393,852	362,500
Operations & Maintenance	312,233	344,292	361,700
Transportation	287,205	319,198	363,500
Food Services	262,833	234,723	299,249
Capital Improvements	15,190	4,442	165,000
Debt Services	183,595	188,555	188,128
Other Costs	0	0	0
Total Expenditures*	4,222,806	4,176,995	4,574,550



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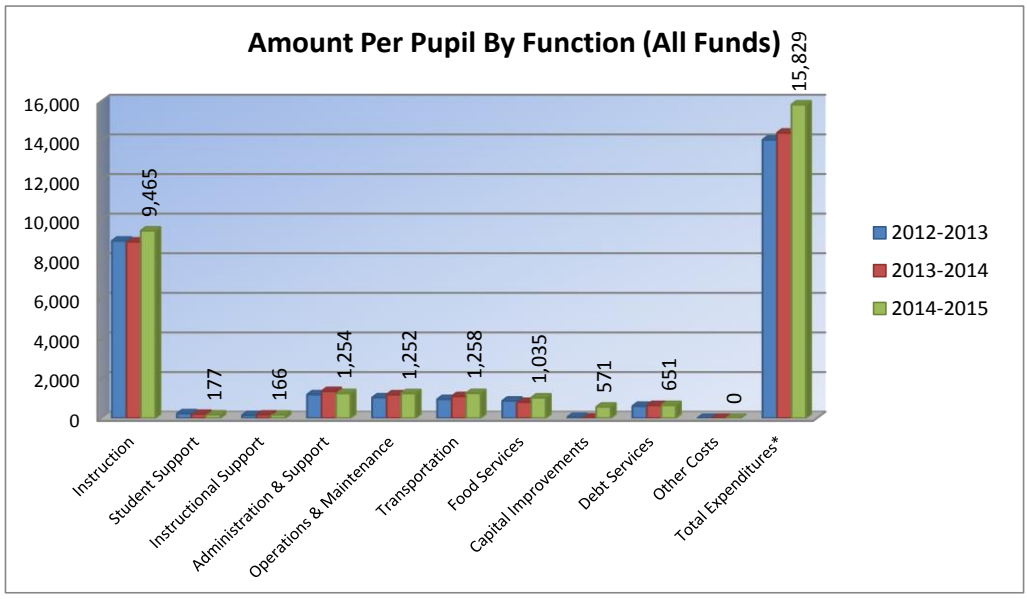
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	8,950	8,906	9,465
Student Support	234	206	177
Instructional Support	146	170	166
Administration & Support	1,191	1,358	1,254
Operations & Maintenance	1,039	1,187	1,252
Transportation	956	1,101	1,258
Food Services	875	809	1,035
Capital Improvements	51	15	571
Debt Services	611	650	651
Other Costs	0	0	0
Total Expenditures*	14,053	14,403	15,829
Enrollment (FTE)*	300.5	290.0	289.0



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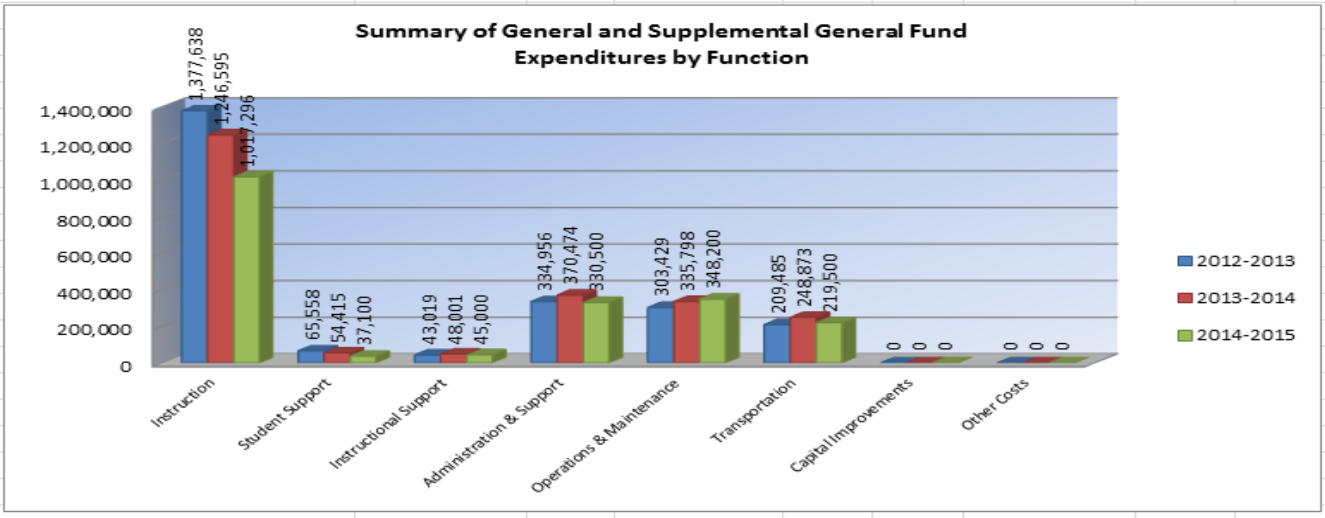
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,377,638	59%	1,246,595	54%	-10%	1,017,296	51%	-18%
Student Support	65,558	3%	54,415	2%	-17%	37,100	2%	-32%
Instructional Support	43,019	2%	48,001	2%	12%	45,000	2%	-6%
Administration & Support	334,956	14%	370,474	16%	11%	330,500	17%	-11%
Operations & Maintenance	303,429	13%	335,798	15%	11%	348,200	17%	4%
Transportation	209,485	9%	248,873	11%	19%	219,500	11%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,334,085	100%	2,304,156	100%	-1%	1,997,596	100%	-13%
Amount per Pupil	$7,767		$7,945		2%	$6,912		-13%

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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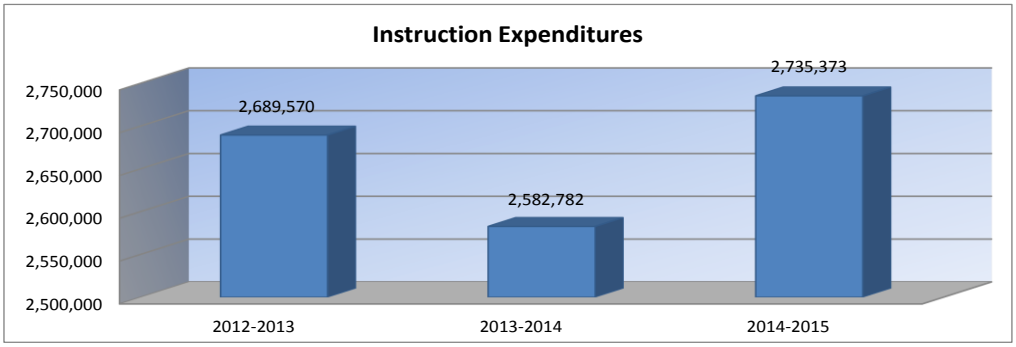
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,044,331		833,145	-20%		604,096	-27%
Federal Funds	117,434		117,939	0%		119,000	1%
Supplemental General	333,307		413,450	24%		413,200	0%
At Risk (4yr Old)	3,839		1,602	-58%		40,000	2397%
At Risk (K-12)	354,250		279,183	-21%		490,000	76%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		8,015	0%		30,000	274%
Driver Education	3,373		3,383	0%		5,540	64%
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	527,248		501,280	-5%		693,315	38%
Cost of Living	0		0	0%		0	0%
Vocational Education	94,812		87,249	-8%		180,000	106%
Gifts/Grants	0		0	0%		8,560	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	117,588		133,087	13%		151,662	14%
Contingency Reserve	0		166,567	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	93,388		37,882	-59%		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	2,689,570		2,582,782	-4%		2,735,373	6%
Enrollment (FTE)*	300.5		290.0	-3%		289.0	0%
Amount per Pupil	8,950		8,906	0%		9,465	6%
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	2,689,570		2,582,782	-4%		2,735,373	6%



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	2,592,396	0	2,592,396	0		0	0	XXXXXXXX
Supplemental General	863,200	25,300	431,082				406,818	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)	490,000	0		0	0	390,000	100,000	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	235,000	249,083	0	0	0	0	0	14,083
Driver Training	7,040	16,427	2,040	0	0	5,000	0	16,427
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	287,249	28,870	1,564	115,465	0	90,000	51,350	0
Professional Development	5,000	0		0	0	5,000	0	0
Parent Education Program	8,000	0	0	0	0	8,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	783,315	43,315	0	0	0	740,000	0	0
Vocational Education	180,000	0	0	0	0	180,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	8,560	8,560					0	0
Textbook & Student Materials Revolving		0						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	225,662	0	225,662					XXXXXXXX
Contingency Reserve		4,678						XXXXXXXX
Activity Funds		135,016						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	188,128	319,160	62,049	0	0		135,086	328,167
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	119,000	0	xxxxxxxxxxx	119,000	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,032,550	830,409	3,314,793	234,465	0	1,458,000	693,254	358,677
Less Transfers	1,458,000							
TOTAL Budget Expenditures	$4,574,550							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	3,007,273	2,759,521	3,314,793
Federal Revenues	251,735	247,816	234,465
Local Revenues	2,040,208	1,905,290	2,151,254
Total Revenues	5,299,216	4,912,627	5,700,512
Revenues Per Pupil	17,635	16,940	19,725

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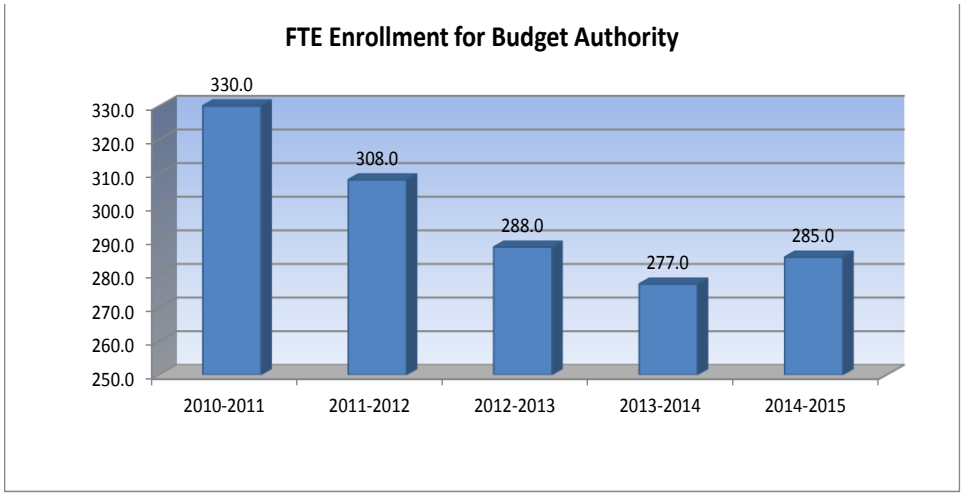
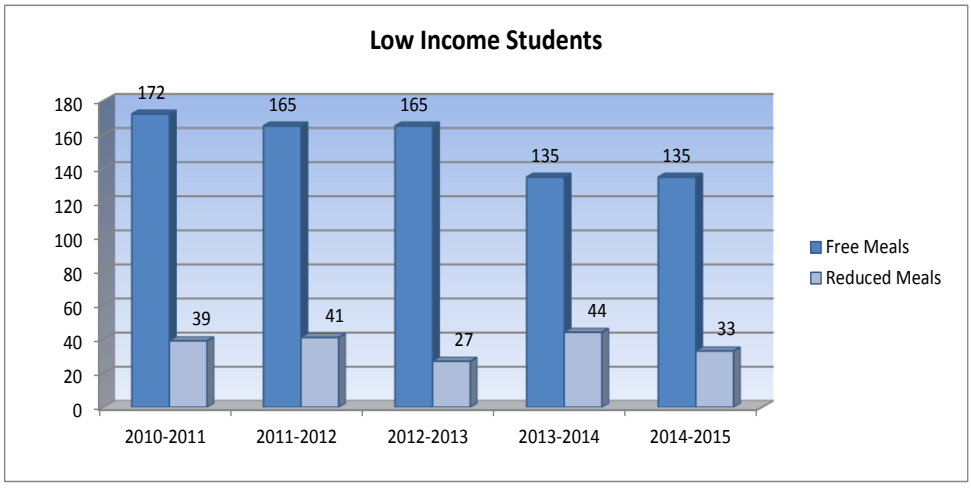
Enrollment Information

	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)*	330.0	308.0	-7%	288.0	-6%	277.0	-4%	285.0	3%
Number of Students - Free Meals	172	165	-4%	165	0%	135	-18%	135	0%
Number of Students - Reduced Meals	39	41	5%	27	-34%	44	63%	33	-25%





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

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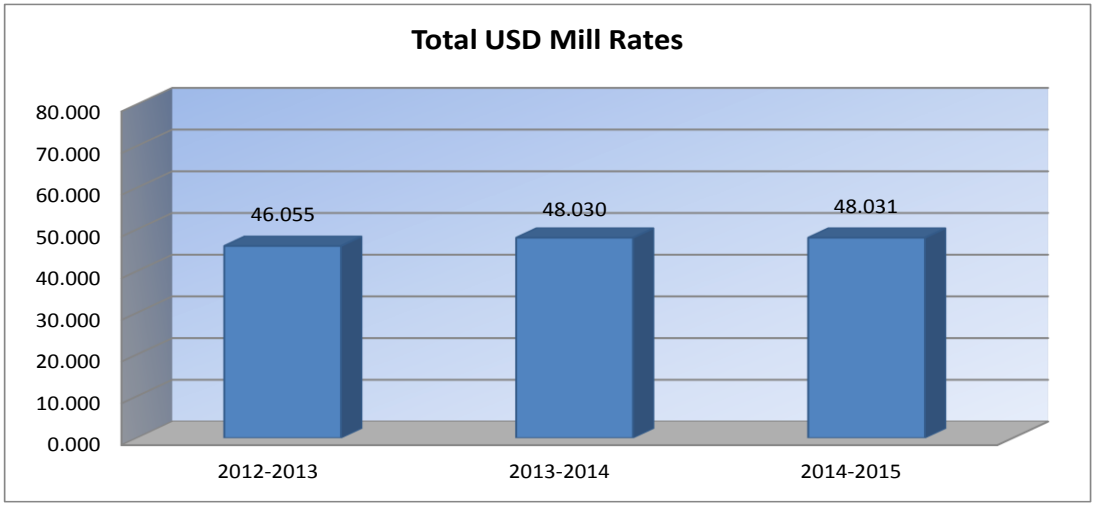
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	19.226	21.208	21.219
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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	6.829	6.822	6.812
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	**46.055**	**48.030**	**48.031**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



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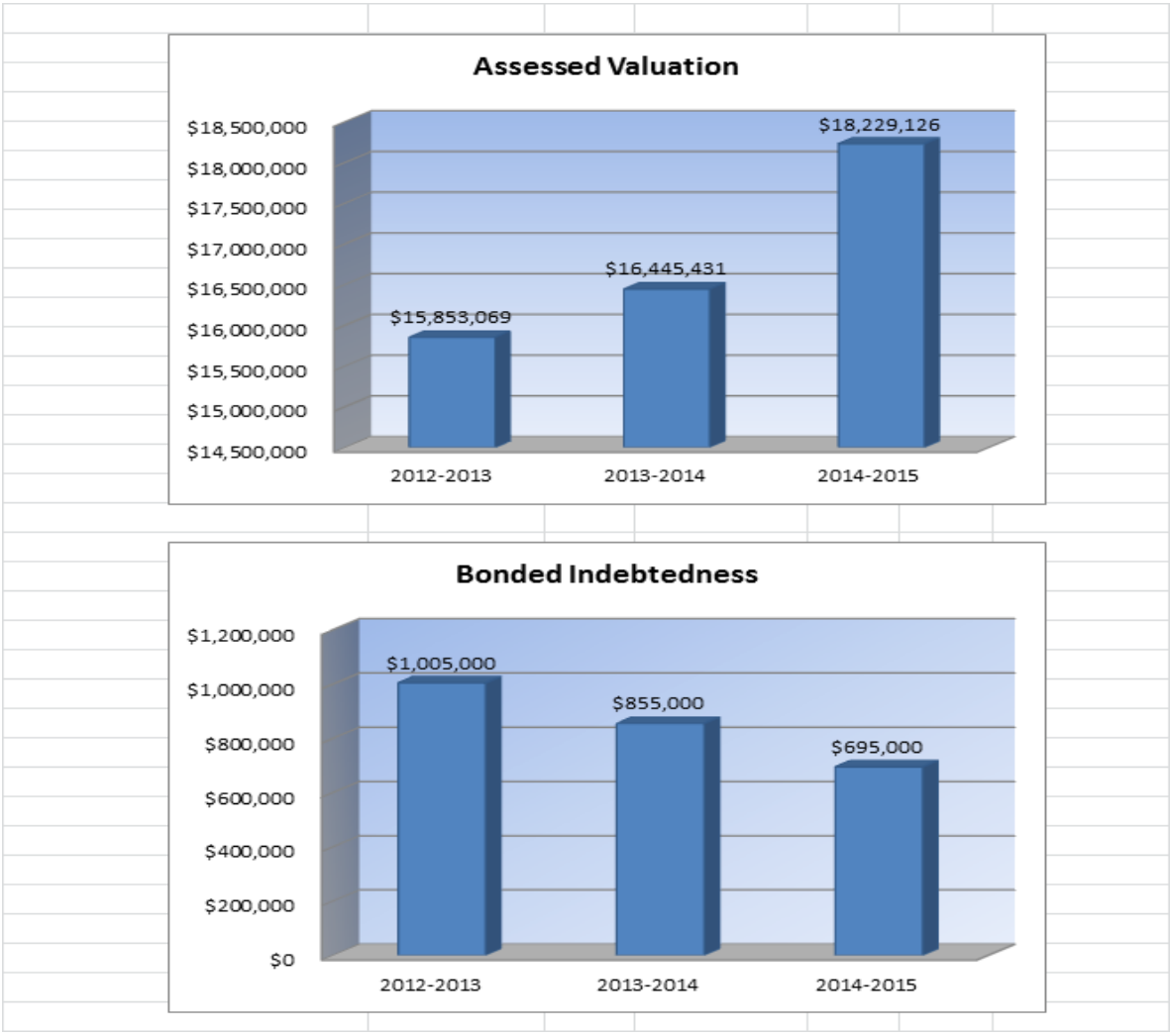
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$15,853,069	$16,445,431	$18,229,126
Bonded Indebtedness	1,005,000	855,000	695,000



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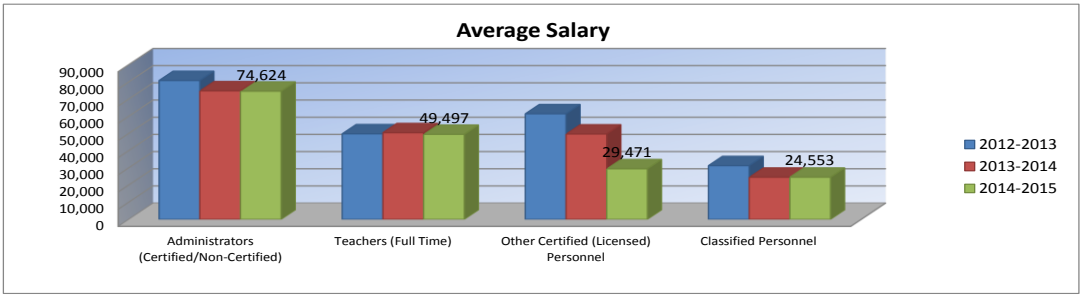
AVERAGE SALARY

	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)	2.1	169,733	80,825	2.1	157,131	74,824	2.1	156,711	74,624
Teachers (Full Time)	27.5	1,369,772	49,810	27.5	1,387,147	50,442	25.5	1,262,176	49,497
Other Certified (Licensed) Personnel	1.0	61,463	61,463	1.0	49,711	49,711	0.5	29,471	29,471
Classified Personnel	22.0	688,335	31,288	22.0	540,216	24,555	20.5	503,342	24,553
Substitutes/Temporary Help	XXXXX	29,850	XXXXXXXXX	XXXXX	26,141	XXXXXXXXX	XXXXX		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