2014-2015
Budget at a Glance

263 - Mulvane

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	10,022,001	53%	9,769,665	51%	-3%	9,985,526	46%	2%
Student Support Services	983,760	5%	1,083,286	6%	10%	1,415,266	7%	31%
Instructional Support Services	342,463	2%	335,588	2%	-2%	423,016	2%	26%
Administration & Support	2,553,611	13%	2,236,902	12%	-12%	2,735,750	13%	22%
Operations & Maintenance	1,494,122	8%	1,673,845	9%	12%	1,755,136	8%	5%
Transportation	541,767	3%	472,060	2%	-13%	847,717	4%	80%
Food Services	815,495	4%	861,791	4%	6%	1,035,587	5%	20%
Capital Improvements	336,729	2%	636,675	3%	89%	255,000	1%	-60%
Debt Services	1,839,546	10%	2,171,635	11%	18%	3,278,234	15%	51%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	18,929,494	100%	19,241,447	100%	2%	21,731,232	100%	13%
Amount per Pupil	$10,898		$11,048		1%	$12,407		12%
Current Expenditures**	16,398,889	100%	16,229,657	100%	-1%	17,049,377	100%	5%
Amount per Pupil	$9,441		$9,319		-1%	$9,734		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	10,021,740	53%	9,762,332	51%	-2%	9,921,110	46%	-5%
Instruction*** (Current Expenditures)	10,021,740	61%	9,762,332	60%	-1%	9,921,110	58%	-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.*

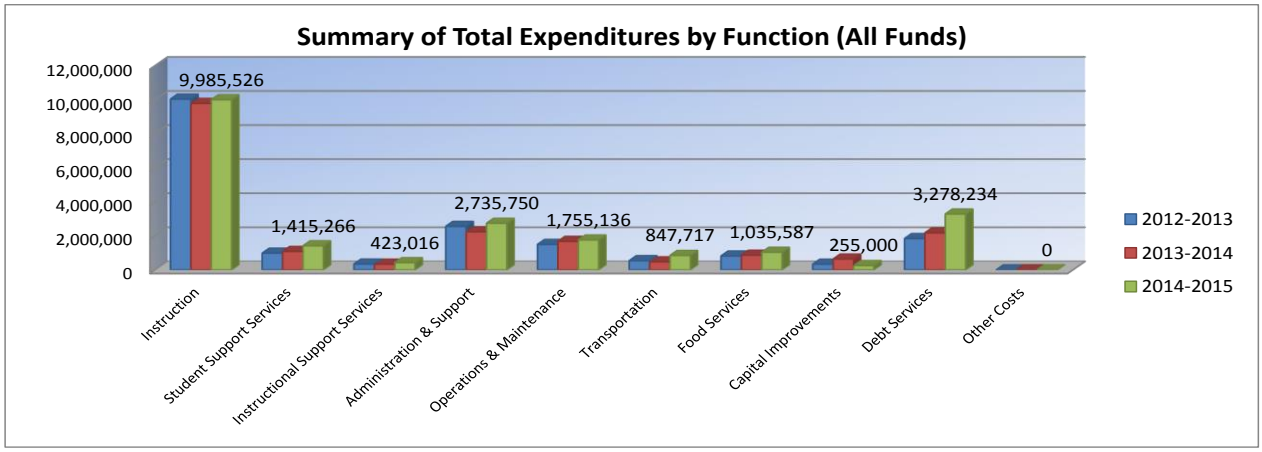
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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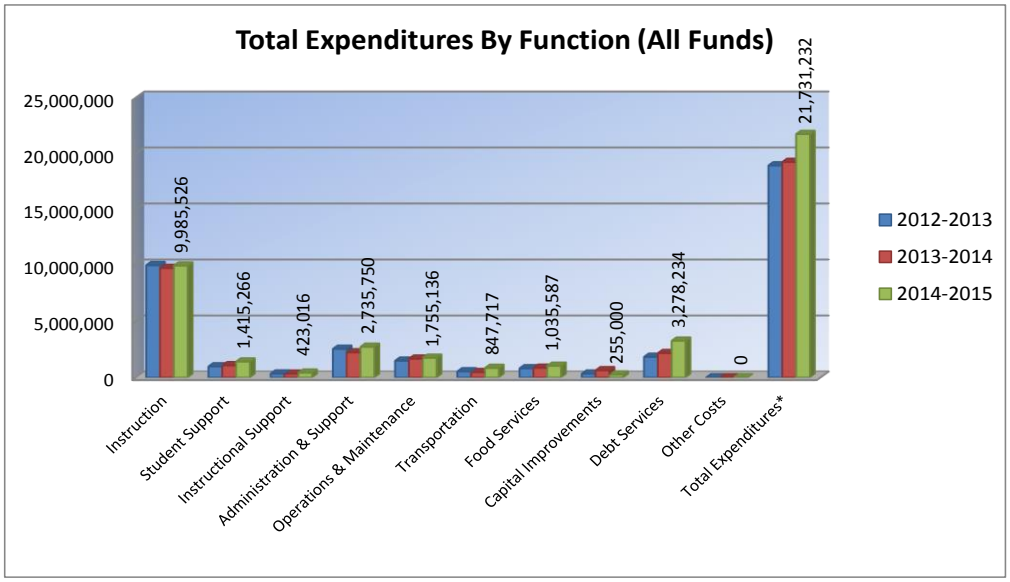
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	10,022,001	9,769,665	9,985,526
Student Support	983,760	1,083,286	1,415,266
Instructional Support	342,463	335,588	423,016
Administration & Support	2,553,611	2,236,902	2,735,750
Operations & Maintenance	1,494,122	1,673,845	1,755,136
Transportation	541,767	472,060	847,717
Food Services	815,495	861,791	1,035,587
Capital Improvements	336,729	636,675	255,000
Debt Services	1,839,546	2,171,635	3,278,234
Other Costs	0	0	0
Total Expenditures*	18,929,494	19,241,447	21,731,232



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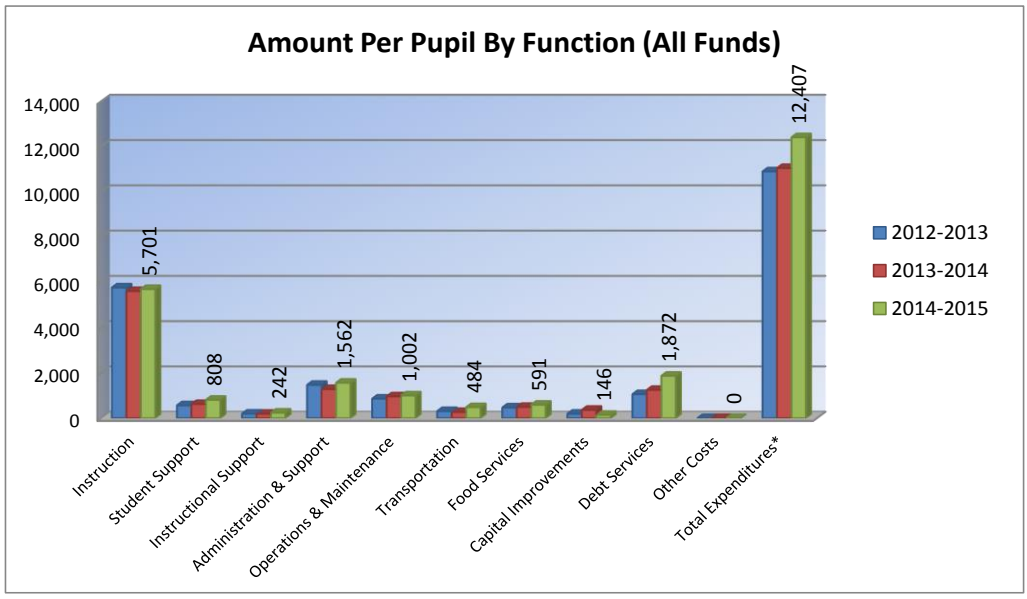
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,770	5,610	5,701
Student Support	566	622	808
Instructional Support	197	193	242
Administration & Support	1,470	1,284	1,562
Operations & Maintenance	860	961	1,002
Transportation	312	271	484
Food Services	470	495	591
Capital Improvements	194	366	146
Debt Services	1,059	1,247	1,872
Other Costs	0	0	0
Total Expenditures*	10,898	11,048	12,407
Enrollment (FTE)*	1,736.9	1,741.6	1,751.6



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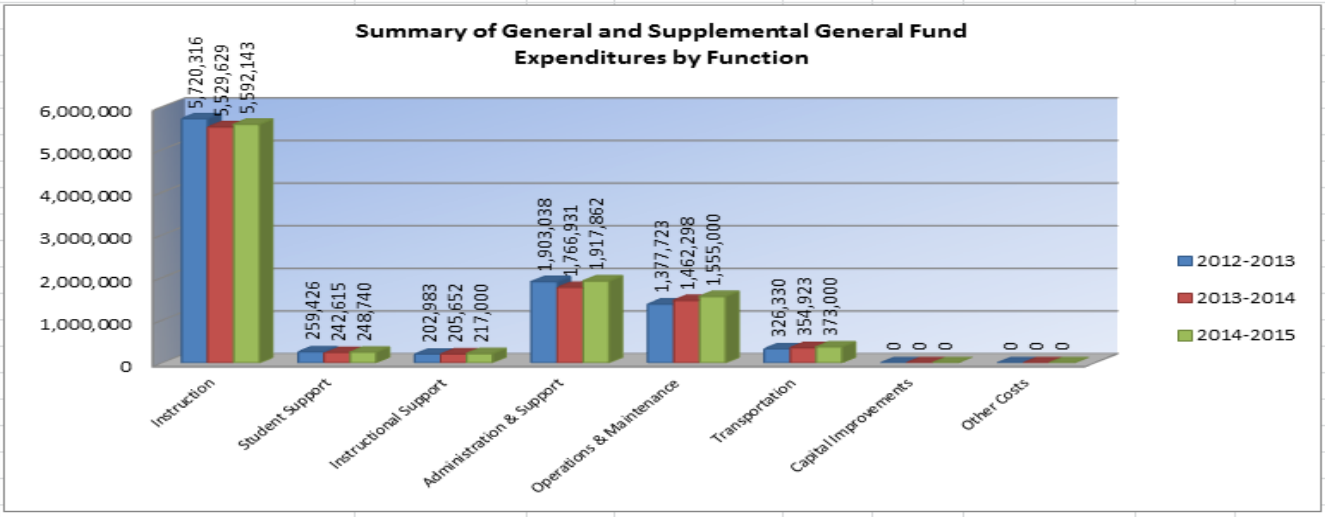
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	5,720,316	58%	5,529,629	58%	-3%	5,592,143	56%	1%
Student Support	259,426	3%	242,615	3%	-6%	248,740	3%	3%
Instructional Support	202,983	2%	205,652	2%	1%	217,000	2%	6%
Administration & Support	1,903,038	19%	1,766,931	18%	-7%	1,917,862	19%	9%
Operations & Maintenance	1,377,723	14%	1,462,298	15%	6%	1,555,000	16%	6%
Transportation	326,330	3%	354,923	4%	9%	373,000	4%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,789,816	100%	9,562,048	100%	-2%	9,903,745	100%	4%
Amount per Pupil	$5,636		$5,490		-3%	$5,654		3%

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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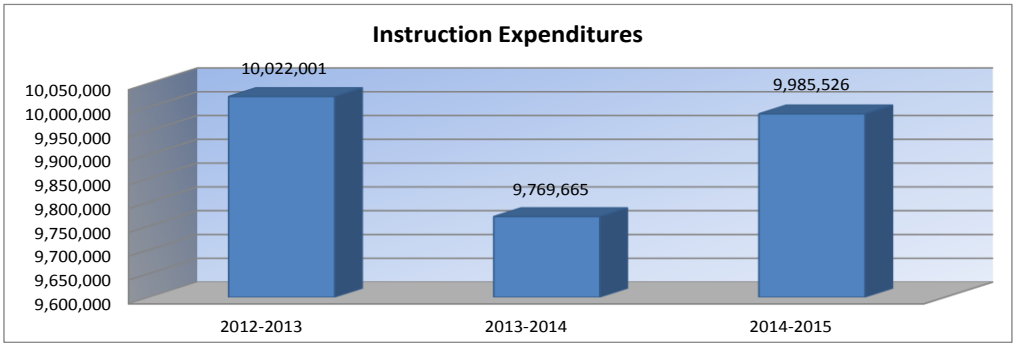
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	5,028,442		4,953,638	-1%		4,979,343	1%
Federal Funds	296,728		226,377	-24%		208,744	-8%
Supplemental General	691,874		575,991	-17%		612,800	6%
At Risk (4yr Old)	72,128		73,073	1%		80,000	9%
At Risk (K-12)	663,486		751,124	13%		780,878	4%
Bilingual Education	2,696		2,770	3%		3,000	8%
Virtual Education	0		0	0%		0	0%
Capital Outlay	261		7,333	2710%		64,416	778%
Driver Education	16,064		17,137	7%		27,100	58%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	42,683		45,222	6%		60,000	33%
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	1,781,977		1,757,186	-1%		1,869,700	6%
Cost of Living	0		0	0%		0	0%
Vocational Education	282,896		284,324	1%		386,479	36%
Gifts/Grants	27,556		29,318	6%		68,425	133%
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	707,417		717,000	1%		844,641	18%
Contingency Reserve	185,789		136,789	-26%			
Text Book & Student Material	129,592		122,588	-5%			
Activity Fund	92,412		69,795	-24%		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	10,022,001		9,769,665	-3%		9,985,526	2%
Enrollment (FTE)*	1,736.9		1,741.6	0%		1,751.6	1%
Amount per Pupil	5,770		5,610	-3%		5,701	2%
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	10,022,001		9,769,665	-3%		9,985,526	2%



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	10,373,297	0	10,028,297	0		345,000	0	XXXXXXXX
Supplemental General	3,430,175	169,146	1,394,023				1,867,006	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	80,000	0		0	0	80,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	952,378	421		0	0	901,957	50,000	0
Bilingual Education	3,000	0		0	0	3,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,824,448	650,340	139,634	0	5,000	345,000	684,474	0
Driver Training	87,236	63,736	8,500	0	0	0	15,000	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	60,000	0		0	0	0	60,000	0
Food Service	1,075,587	275,378	8,093	464,246	0	4,000	323,870	0
Professional Development	62,853	37,853		0	0	25,000	0	0
Parent Education Program	26,941	0	16,328	0	0	10,613	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,800,000	1,264,771	0	423,062	0	2,266,100	0	1,153,933
Vocational Education	393,079	100,000	0	29,022	0	264,057	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	99,425	9,425					90,000	0
Textbook & Student Materials Revolving		270,581						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	1,271,641	0	1,271,641					XXXXXXXX
Contingency Reserve		783,665						XXXXXXXX
Activity Funds		96,862						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,857,407	1,775,486	628,629	0	0		1,617,871	1,164,579
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	253,492	2,452	xxxxxxxxxxx	251,040	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	25,650,959	5,500,116	13,495,145	1,167,370	5,000	4,244,727	4,708,221	2,318,512
Less Transfers	4,244,727							
TOTAL Budget Expenditures	$21,406,232							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	12,048,098	11,055,240	13,495,145
Federal Revenues	1,135,508	1,142,356	1,167,370
Local Revenues	8,992,248	10,974,560	8,957,948
Total Revenues	22,175,854	23,172,156	23,620,463
Revenues Per Pupil	12,767	13,305	13,485

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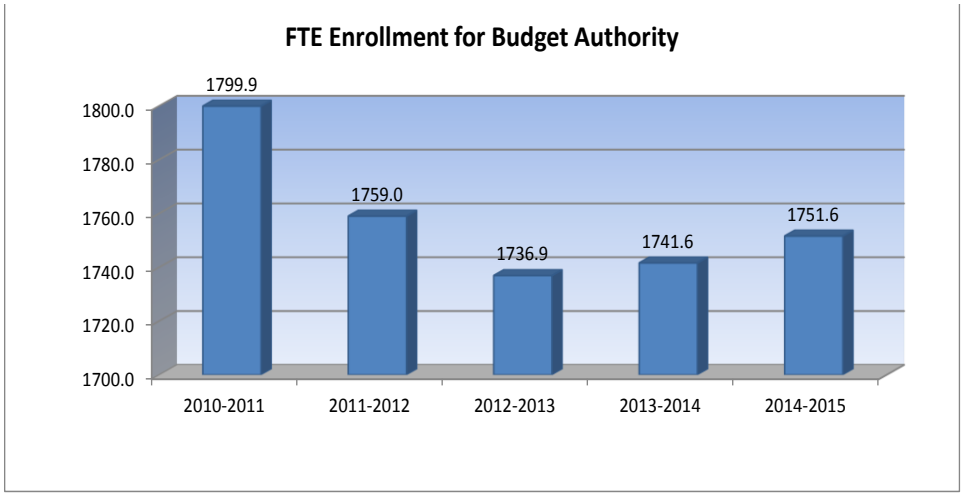
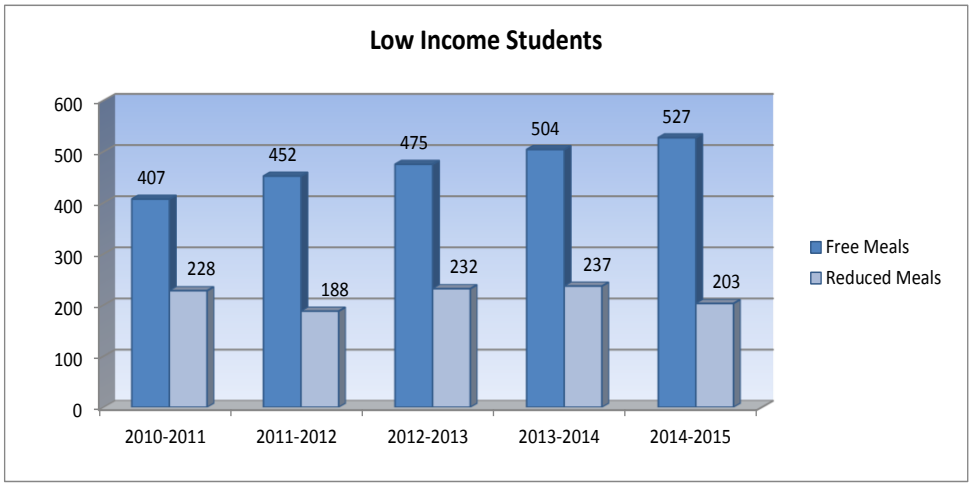
Enrollment Information

	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)*	1,799.9	1,759.0	-2%	1,736.9	-1%	1,741.6	0%	1,751.6	1%
Number of Students - Free Meals	407	452	11%	475	5%	504	6%	527	5%
Number of Students - Reduced Meals	228	188	-18%	232	23%	237	2%	203	-14%





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

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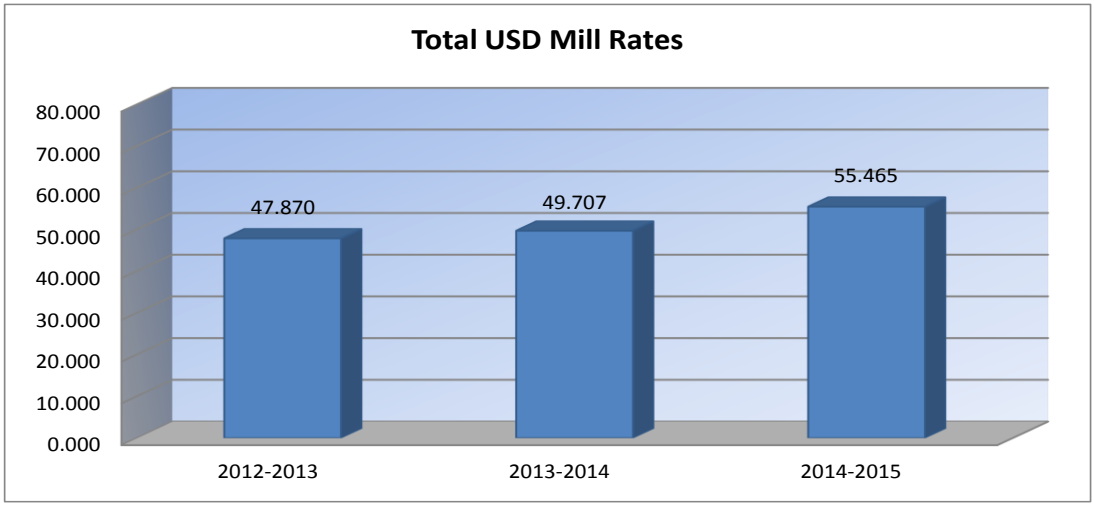
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	14.819	14.258	16.736
Adult Education	0.000	0.000	0.000
Capital Outlay	3.005	6.011	6.000
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	10.046	9.438	12.729
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	**47.870**	**49.707**	**55.465**
Historical Museum	0.703	0.425	0.100
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	4.289	5.250	5.250
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**4.992**	**5.675**	**5.350**



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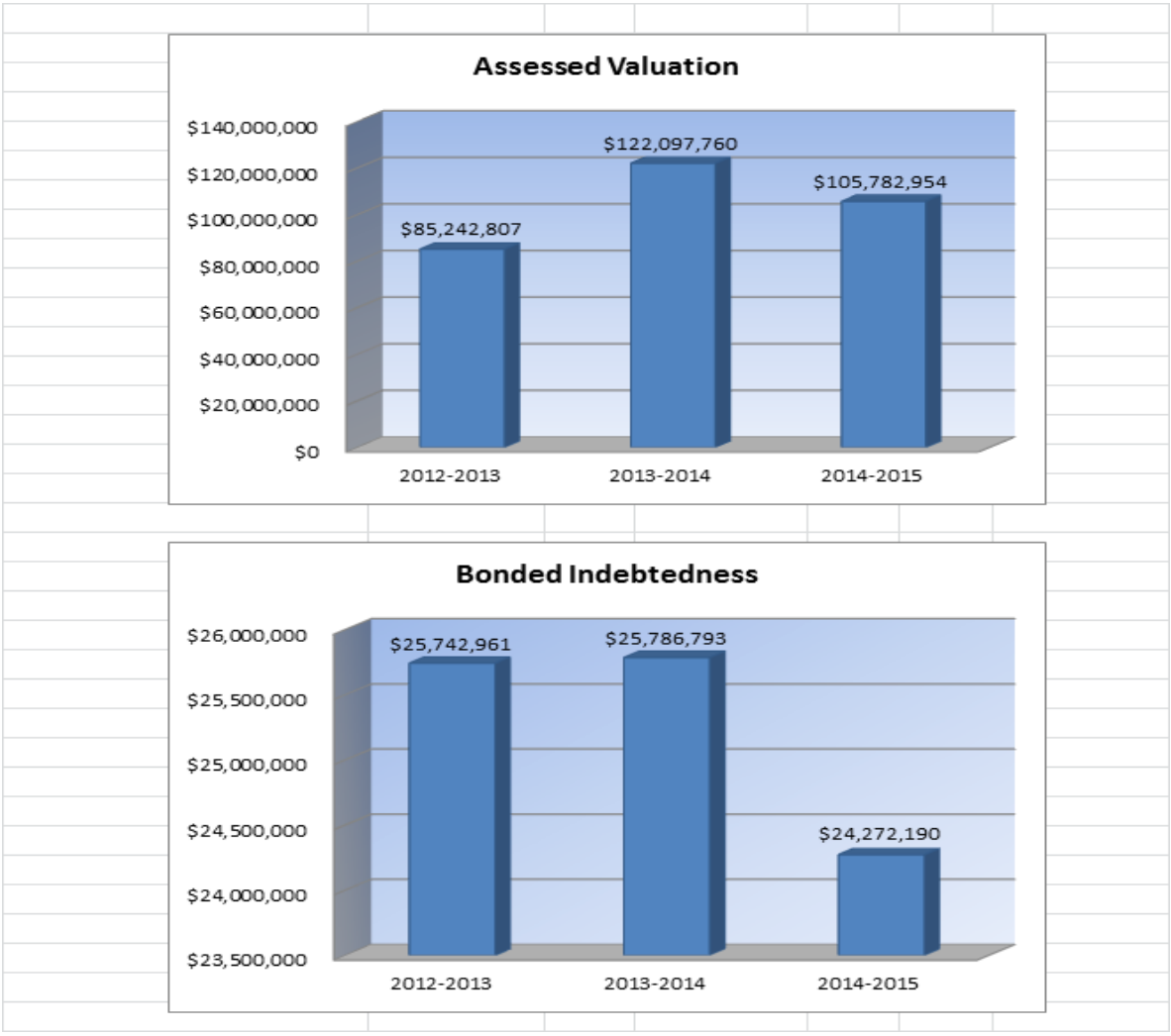
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$85,242,807	$122,097,760	$105,782,954
Bonded Indebtedness	25,742,961	25,786,793	24,272,190



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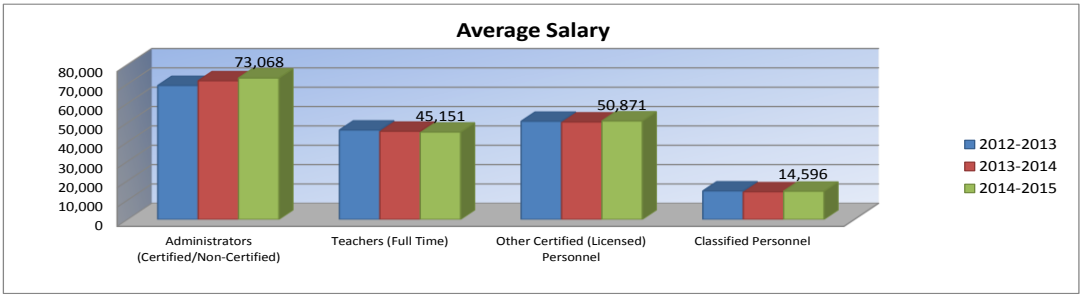
AVERAGE SALARY

	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)	17.0	1,176,692	69,217	16.0	1,146,431	71,652	16.0	1,169,090	73,068
Teachers (Full Time)	127.0	5,868,524	46,209	128.0	5,832,313	45,565	128.0	5,779,310	45,151
Other Certified (Licensed) Personnel	18.3	928,533	50,740	18.9	951,626	50,351	17.7	900,410	50,871
Classified Personnel	175.0	2,579,728	14,741	180.0	2,575,768	14,310	180.0	2,627,283	14,596
Substitutes/Temporary Help	XXXXX		XXXXXXXXX	XXXXX		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