2014-2015
Budget at a Glance

289 - Wellsville

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	5,430,406	58%	5,365,975	56%	-1%	5,531,260	54%	3%
Student Support Services	271,245	3%	291,289	3%	7%	296,743	3%	2%
Instructional Support Services	460,993	5%	403,137	4%	-13%	427,645	4%	6%
Administration & Support	814,414	9%	793,673	8%	-3%	837,521	8%	6%
Operations & Maintenance	879,275	9%	904,441	9%	3%	974,786	10%	8%
Transportation	288,813	3%	372,974	4%	29%	490,820	5%	32%
Food Services	391,751	4%	393,382	4%	0%	443,390	4%	13%
Capital Improvements	143,574	2%	325,050	3%	126%	405,000	4%	25%
Debt Services	752,390	8%	754,893	8%	0%	751,208	7%	0%
Other Costs	7,366	0%	10,448	0%	42%	0	0%	-100%
Total Expenditures*	9,440,227	100%	9,615,262	100%	2%	10,158,373	100%	6%
Amount per Pupil	$12,165		$12,171		0%	$13,007		7%
Current Expenditures**	8,306,619	100%	8,303,463	100%	0%	8,587,165	100%	3%
Amount per Pupil	$10,704		$10,511		-2%	$10,995		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,348,436	57%	5,286,724	55%	-2%	5,446,260	54%	-1%
Instruction*** (Current Expenditures)	5,348,436	64%	5,286,724	64%	0%	5,446,260	63%	-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.*

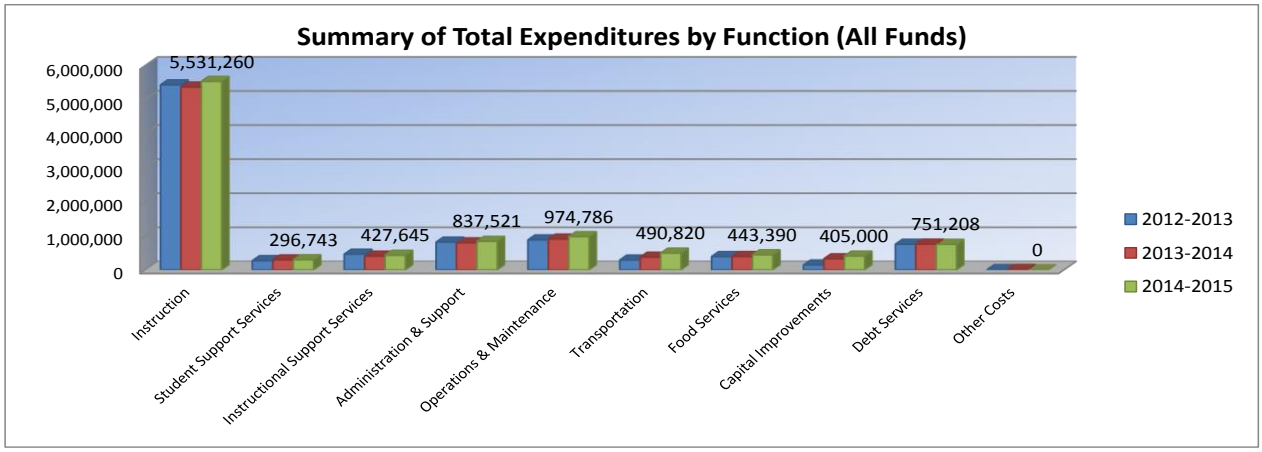
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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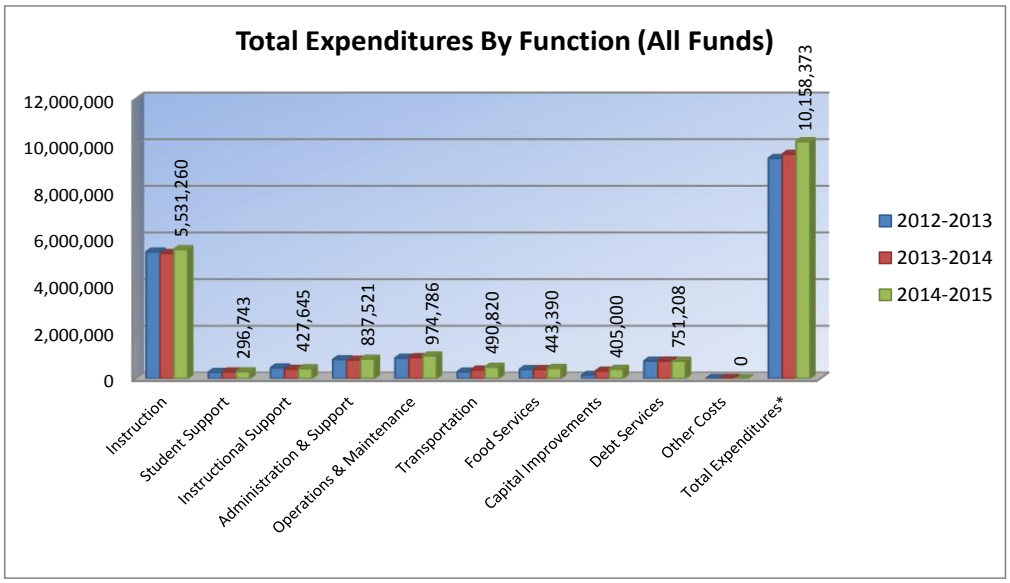
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,430,406	5,365,975	5,531,260
Student Support	271,245	291,289	296,743
Instructional Support	460,993	403,137	427,645
Administration & Support	814,414	793,673	837,521
Operations & Maintenance	879,275	904,441	974,786
Transportation	288,813	372,974	490,820
Food Services	391,751	393,382	443,390
Capital Improvements	143,574	325,050	405,000
Debt Services	752,390	754,893	751,208
Other Costs	7,366	10,448	0
Total Expenditures*	9,440,227	9,615,262	10,158,373



**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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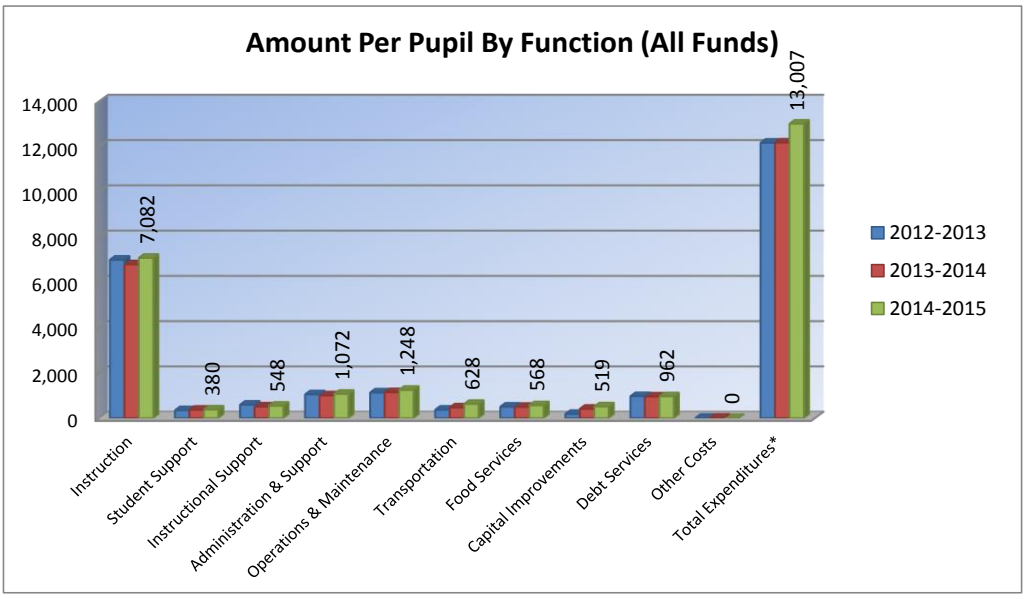
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,998	6,792	7,082
Student Support	350	369	380
Instructional Support	594	510	548
Administration & Support	1,050	1,005	1,072
Operations & Maintenance	1,133	1,145	1,248
Transportation	372	472	628
Food Services	505	498	568
Capital Improvements	185	411	519
Debt Services	970	956	962
Other Costs	9	13	0
Total Expenditures*	12,165	12,171	13,007
Enrollment (FTE)*	776.0	790.0	781.0



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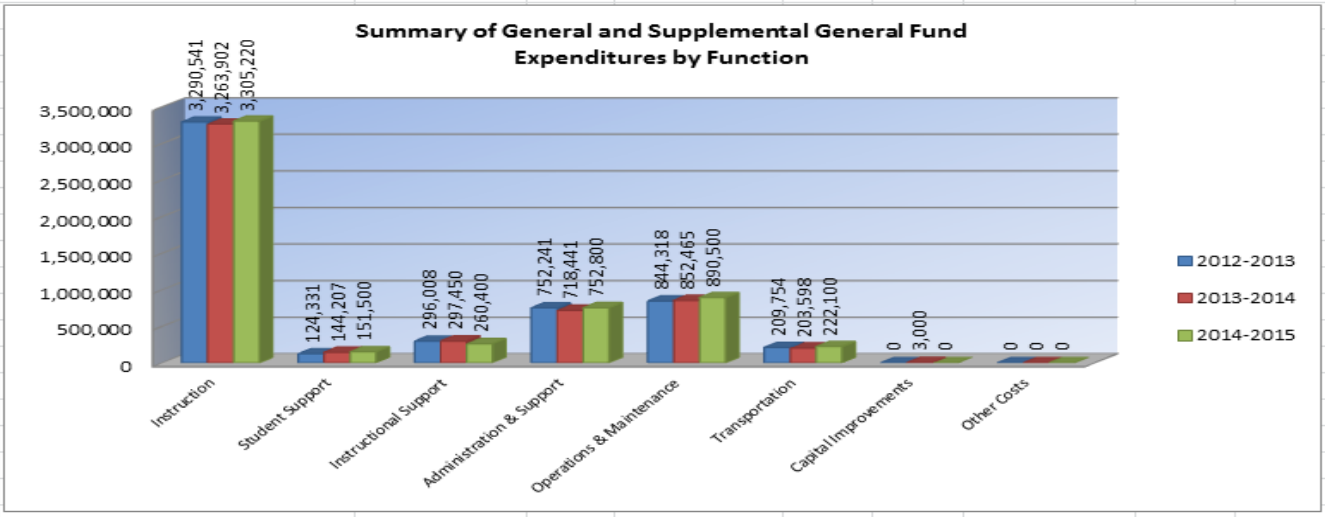
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	3,290,541	60%	3,263,902	60%	-1%	3,305,220	59%	1%
Student Support	124,331	2%	144,207	3%	16%	151,500	3%	5%
Instructional Support	296,008	5%	297,450	5%	0%	260,400	5%	-12%
Administration & Support	752,241	14%	718,441	13%	-4%	752,800	13%	5%
Operations & Maintenance	844,318	15%	852,465	16%	1%	890,500	16%	4%
Transportation	209,754	4%	203,598	4%	-3%	222,100	4%	9%
Capital Improvements	0	0%	3,000	0%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,517,193	100%	5,483,063	100%	-1%	5,582,520	100%	2%
Amount per Pupil	$7,110		$6,941		-2%	$7,148		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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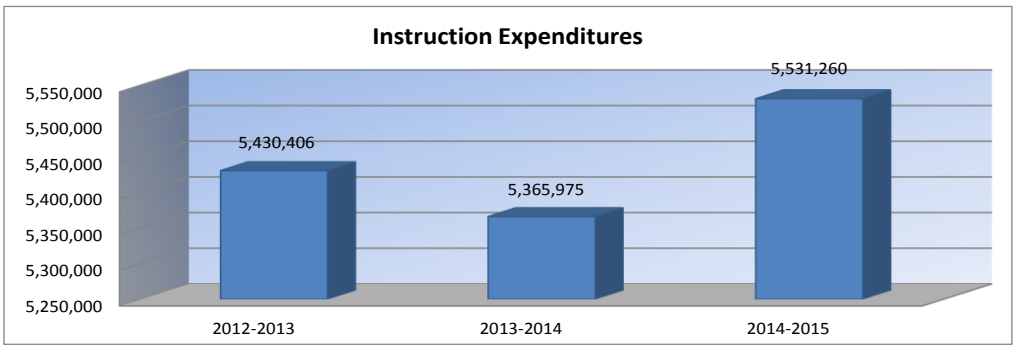
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	3,274,586		3,220,348	-2%		3,285,225	2%
Federal Funds	121,095		103,303	-15%		99,357	-4%
Supplemental General	15,955		43,554	173%		19,995	-54%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	262,691		247,714	-6%		223,700	-10%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	81,970		79,251	-3%		85,000	7%
Driver Education	0		105	0%		25,200	23900%
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	1,160,143		1,175,246	1%		1,260,000	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	121,165		141,707	17%		178,700	26%
Gifts/Grants	2,636		0	-100%		0	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	274,171		278,797	2%		354,083	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	59,163		0	-100%			
Activity Fund	56,831		75,950	34%		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	5,430,406		5,365,975	-1%		5,531,260	3%
Enrollment (FTE)*	776.0		790.0	2%		781.0	-1%
Amount per Pupil	6,998		6,792	-3%		7,082	4%
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	5,430,406		5,365,975	-1%		5,531,260	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 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	5,401,660	0	5,401,660	0		0	0	XXXXXXXX
Supplemental General	1,848,595	123,835	881,780				842,980	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)	347,000	38,242		0	0	308,500	258	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	820,000	623,935	115,406	0	675	0	484,234	404,250
Driver Training	30,645	14,720	4,675	0	0	0	11,250	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	446,000	35,761	3,960	188,029	0	0	218,550	300
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	1,331,000	113,417	0	0	0	1,197,235	20,348	0
Vocational Education	208,800	34,982	10,800	0	0	162,000	1,018	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	15,106					0	15,106
Textbook & Student Materials Revolving		60,789						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	541,843	0	541,843					XXXXXXXXX
Contingency Reserve		180,114						XXXXXXXXX
Activity Funds		26,666						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	751,208	1,148,556	225,362	0	10		637,284	1,260,004
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	99,357	0	xxxxxxxxxxx	99,357	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	11,826,108	2,416,123	7,185,486	287,386	685	1,667,735	2,215,922	1,679,660
Less Transfers	1,667,735							
TOTAL Budget Expenditures	$10,158,373							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	5,968,896	5,920,679	7,185,486
Federal Revenues	280,692	260,970	287,386
Local Revenues	5,173,482	5,286,747	3,884,342
Total Revenues	11,423,070	11,468,396	11,357,214
Revenues Per Pupil	14,720	14,517	14,542

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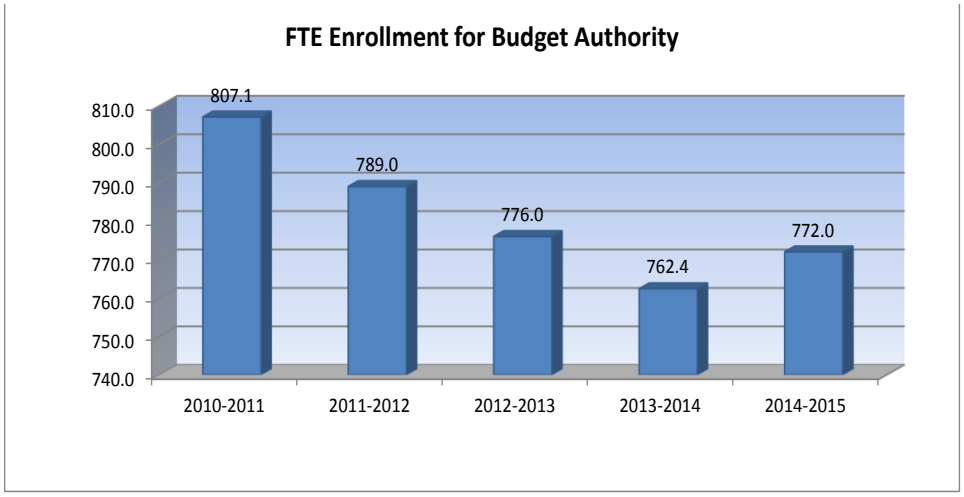
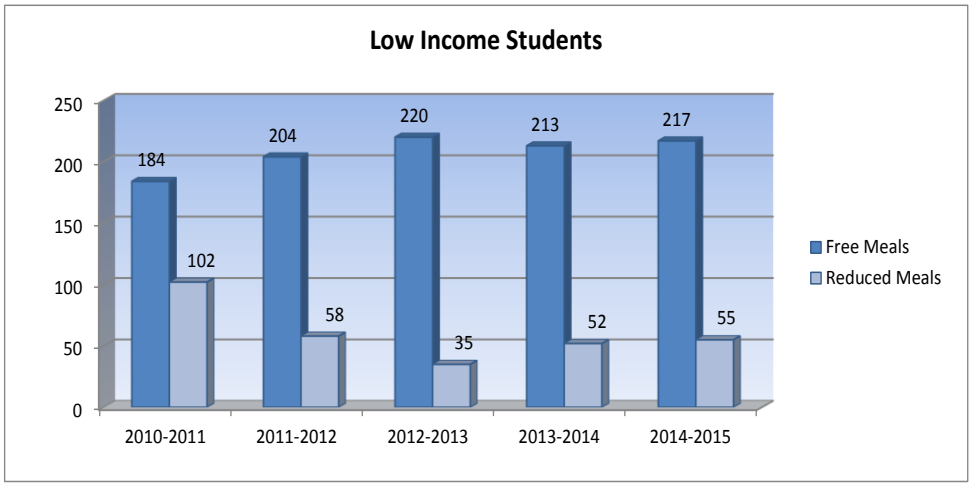
Enrollment Information

	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)*	807.1	789.0	-2%	776.0	-2%	762.4	-2%	772.0	1%
Number of Students - Free Meals	184	204	11%	220	8%	213	-3%	217	2%
Number of Students - Reduced Meals	102	58	-43%	35	-40%	52	49%	55	6%





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

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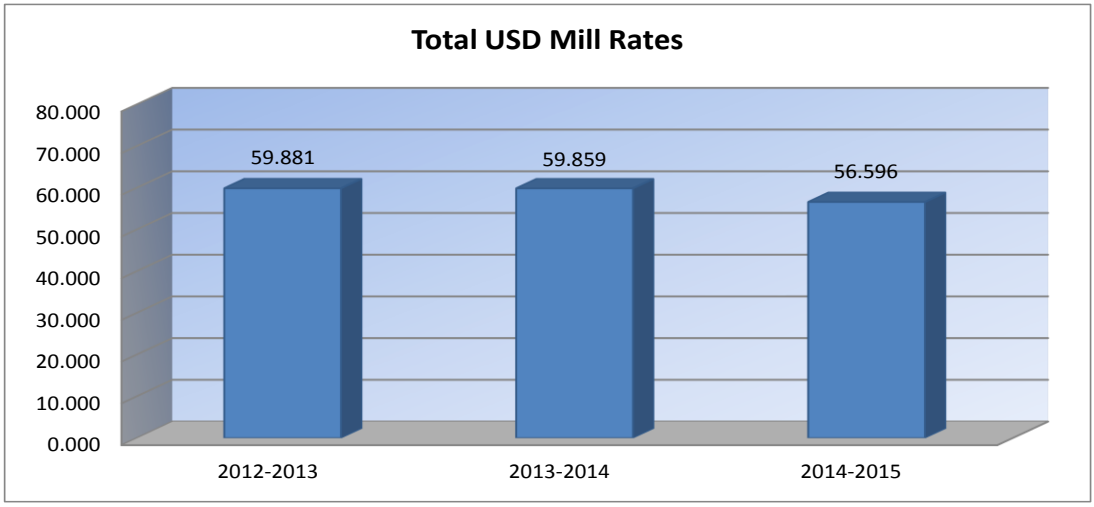
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	21.752	21.440	15.741
Adult Education	0.000	0.000	0.000
Capital Outlay	7.997	7.995	8.000
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	10.132	10.424	12.855
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	**59.881**	**59.859**	**56.596**
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	2.000	1.999	1.997
Rec Comm Employee Bnfts	0.166	0.168	0.200
TOTAL OTHER	**2.166**	**2.167**	**2.197**



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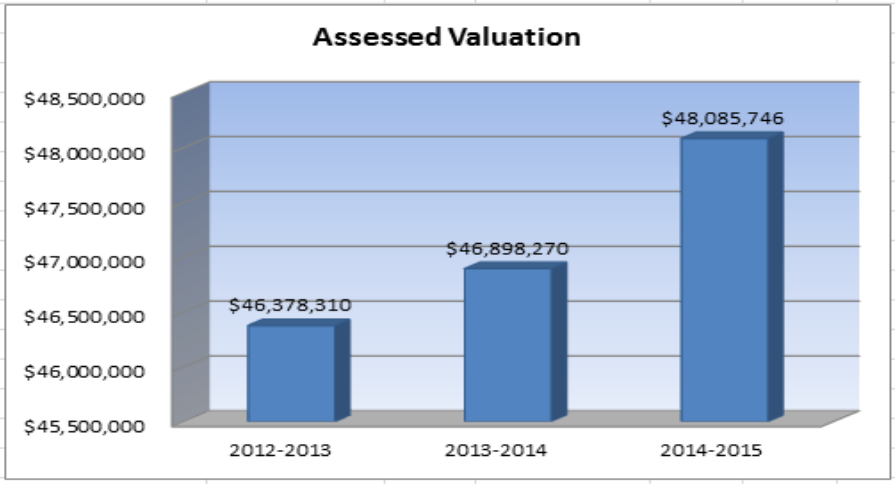
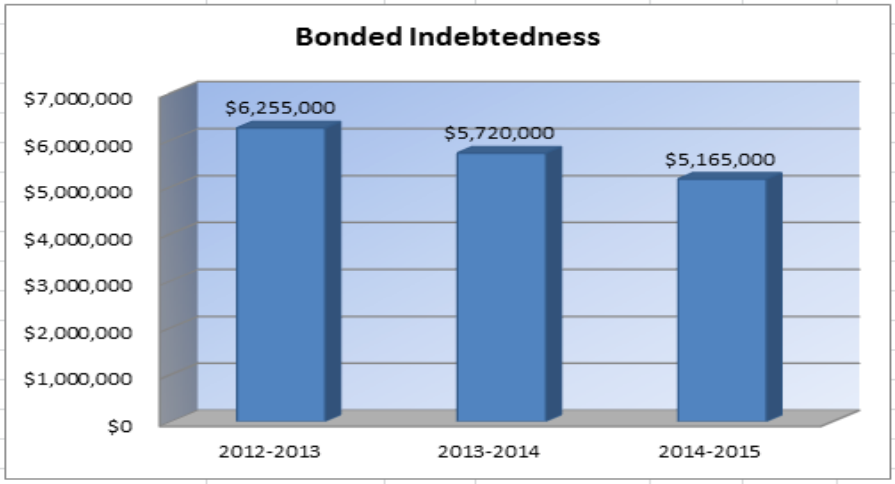
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$46,378,310	$46,898,270	$48,085,746
Bonded Indebtedness	6,255,000	5,720,000	5,165,000





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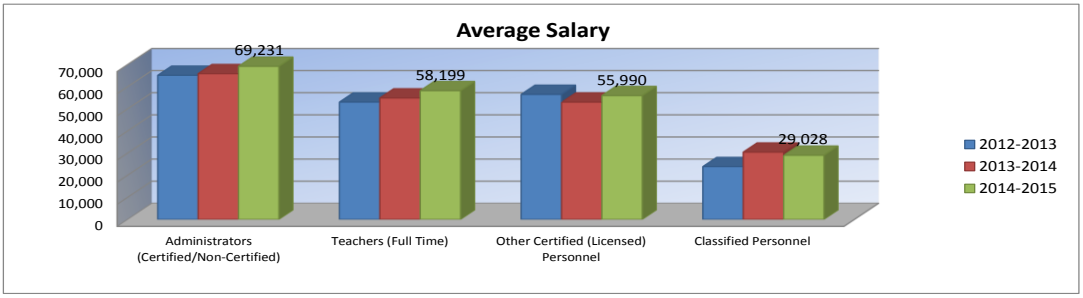
AVERAGE SALARY

	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)	11.0	716,922	65,175	10.9	718,315	65,900	11.0	761,543	69,231
Teachers (Full Time)	56.2	2,982,533	53,070	55.5	3,047,637	54,912	54.8	3,189,309	58,199
Other Certified (Licensed) Personnel	4.0	226,134	56,534	4.0	212,148	53,037	4.0	223,961	55,990
Classified Personnel	28.0	669,138	23,898	26.1	794,185	30,429	27.3	792,462	29,028
Substitutes/Temporary Help	XXXXX	141,481	XXXXXXXXX	XXXXX	126,527	XXXXXXXXX	XXXXX	100,000	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