2014-2015
Budget at a Glance

307 - Ell-Saline

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	3,175,518	53%	3,246,823	52%	2%	3,988,250	49%	23%
Student Support Services	114,742	2%	113,378	2%	-1%	154,285	2%	36%
Instructional Support Services	333,976	6%	348,058	6%	4%	389,557	5%	12%
Administration & Support	625,413	10%	618,682	10%	-1%	687,951	8%	11%
Operations & Maintenance	621,809	10%	583,447	9%	-6%	718,626	9%	23%
Transportation	386,508	6%	512,592	8%	33%	914,911	11%	78%
Food Services	248,476	4%	283,179	5%	14%	418,502	5%	48%
Capital Improvements	51,694	1%	83,763	1%	62%	340,000	4%	306%
Debt Services	484,775	8%	482,525	8%	0%	504,950	6%	5%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	6,042,911	100%	6,272,447	100%	4%	8,117,032	100%	29%
Amount per Pupil	$12,776		$13,040		2%	$16,431		26%
Current Expenditures**	5,502,202	100%	5,545,195	100%	1%	6,765,134	100%	22%
Amount per Pupil	$11,633		$11,528		-1%	$13,695		19%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,171,278	52%	3,231,357	52%	0%	3,879,250	48%	-4%
Instruction*** (Current Expenditures)	3,171,278	58%	3,231,357	58%	0%	3,879,250	57%	-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.*

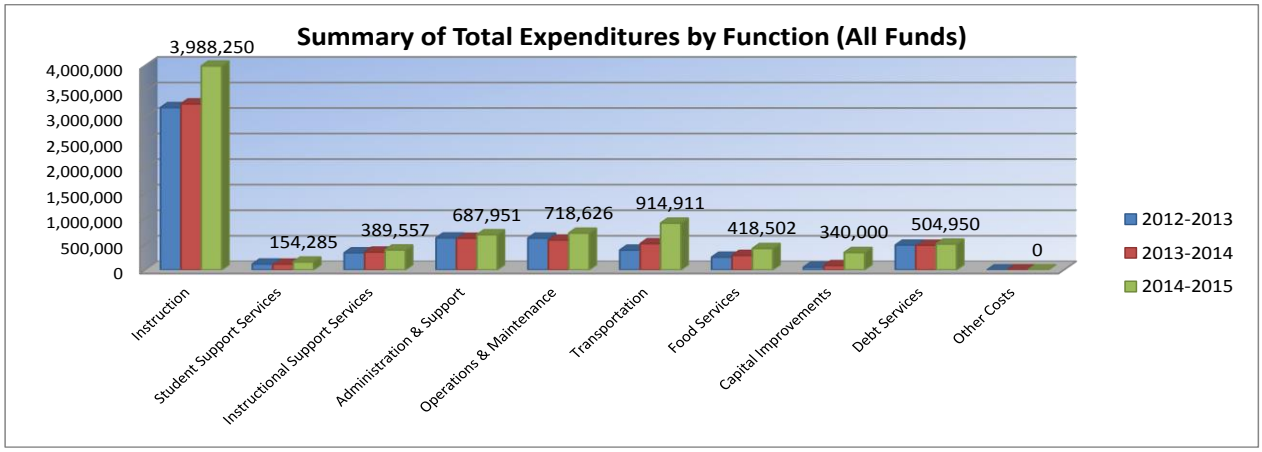
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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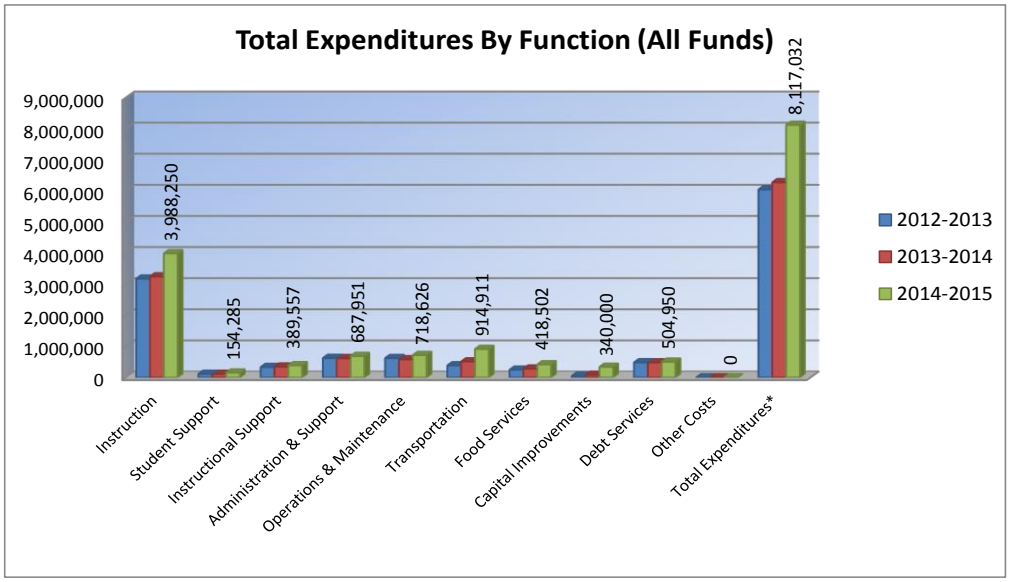
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,175,518	3,246,823	3,988,250
Student Support	114,742	113,378	154,285
Instructional Support	333,976	348,058	389,557
Administration & Support	625,413	618,682	687,951
Operations & Maintenance	621,809	583,447	718,626
Transportation	386,508	512,592	914,911
Food Services	248,476	283,179	418,502
Capital Improvements	51,694	83,763	340,000
Debt Services	484,775	482,525	504,950
Other Costs	0	0	0
Total Expenditures*	6,042,911	6,272,447	8,117,032



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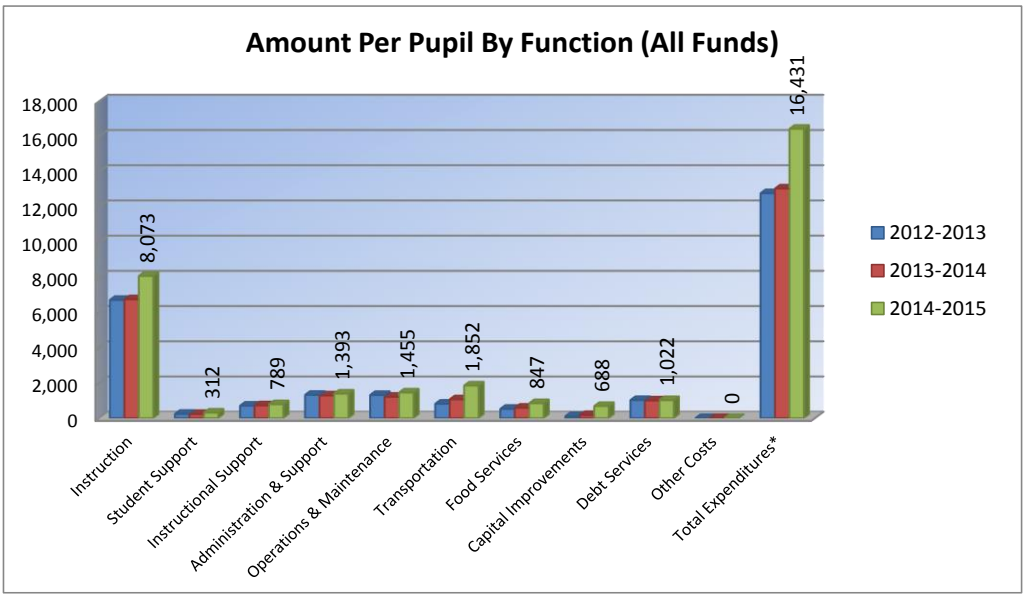
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,714	6,750	8,073
Student Support	243	236	312
Instructional Support	706	724	789
Administration & Support	1,322	1,286	1,393
Operations & Maintenance	1,315	1,213	1,455
Transportation	817	1,066	1,852
Food Services	525	589	847
Capital Improvements	109	174	688
Debt Services	1,025	1,003	1,022
Other Costs	0	0	0
Total Expenditures*	12,776	13,040	16,431
Enrollment (FTE)*	473.0	481.0	494.0



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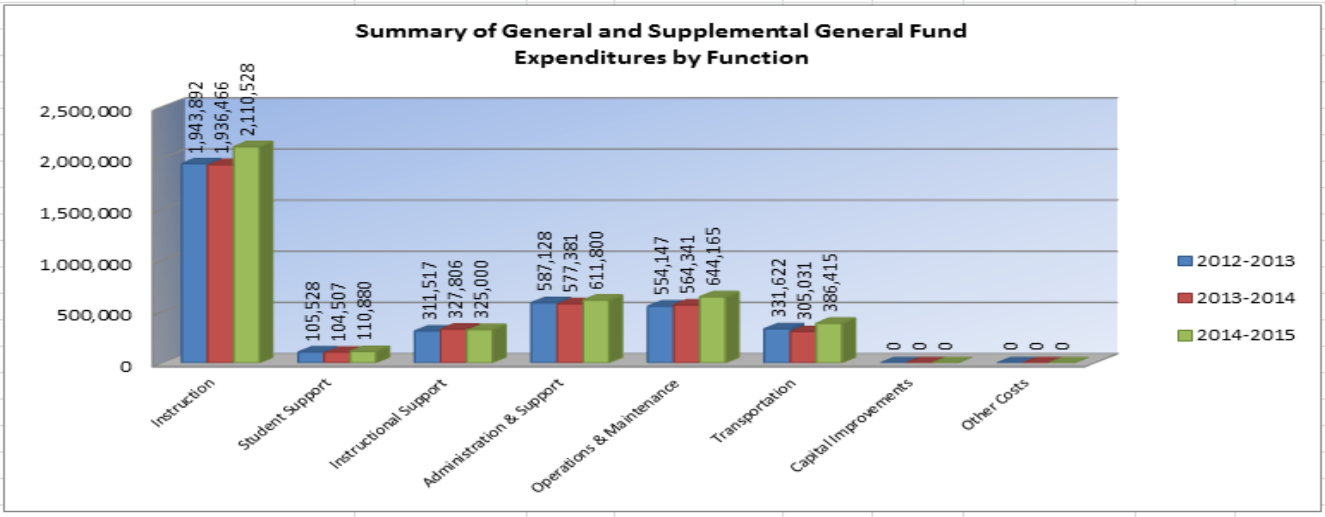
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,943,892	51%	1,936,466	51%	0%	2,110,528	50%	9%
Student Support	105,528	3%	104,507	3%	-1%	110,880	3%	6%
Instructional Support	311,517	8%	327,806	9%	5%	325,000	8%	-1%
Administration & Support	587,128	15%	577,381	15%	-2%	611,800	15%	6%
Operations & Maintenance	554,147	14%	564,341	15%	2%	644,165	15%	14%
Transportation	331,622	9%	305,031	8%	-8%	386,415	9%	27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,833,834	100%	3,815,532	100%	0%	4,188,788	100%	10%
Amount per Pupil	$8,105		$7,932		-2%	$8,479		7%

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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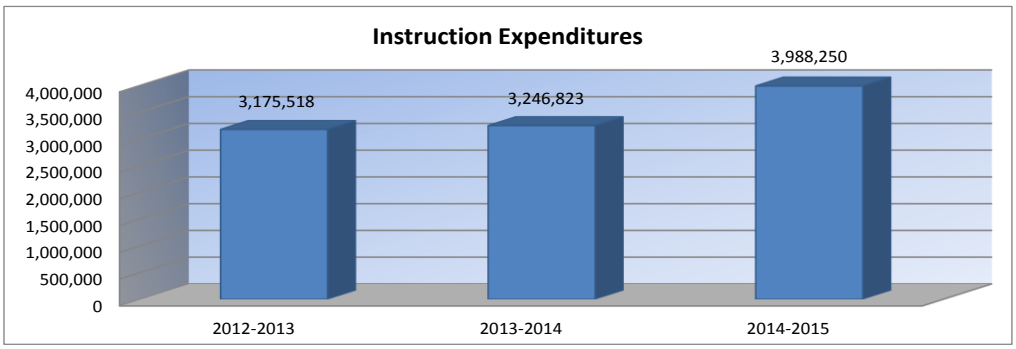
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,702,285		1,604,712	-6%		1,829,528	14%
Federal Funds	112,947		107,348	-5%		133,107	24%
Supplemental General	241,607		331,754	37%		281,000	-15%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	184,144		177,607	-4%		332,337	87%
Bilingual Education	12,737		2,916	-77%		16,109	452%
Virtual Education	0		4,030	0%		12,192	203%
Capital Outlay	4,240		15,466	265%		109,000	605%
Driver Education	8,629		7,224	-16%		45,305	527%
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	572,265		606,023	6%		639,836	6%
Cost of Living	0		0	0%		0	0%
Vocational Education	131,861		131,534	0%		292,551	122%
Gifts/Grants	4,693		43,110	819%		62,853	46%
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	157,280		170,490	8%		234,432	38%
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,453		10,003	34%			
Activity Fund	35,377		34,606	-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	3,175,518		3,246,823	2%		3,988,250	23%
Enrollment (FTE)*	473.0		481.0	2%		494.0	3%
Amount per Pupil	6,714		6,750	1%		8,073	20%
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	3,175,518		3,246,823	2%		3,988,250	23%



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	3,760,322	0	3,739,322	21,000		0	0	XXXXXXXX
Supplemental General	1,283,630	41,205	819,726				422,699	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)	373,837	223,837		0	0	150,000	0	0
Bilingual Education	16,609	16,609		0	0	0	0	0
Virtual Education	12,192	12,192			0	0	0	0
Capital Outlay	846,948	726,280	42,234	0	0	0	78,434	0
Driver Training	45,305	22,755	2,550	0	0	20,000	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	405,912	58,612	3,254	152,959	0	30,000	161,087	0
Professional Development	43,118	33,118		0	0	10,000	0	0
Parent Education Program	29,883	19,883	0	0	0	10,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	801,258	316,094	0	0	0	485,164	0	0
Vocational Education	292,551	192,551	0	0	0	100,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	62,853	27,853					35,000	0
Textbook & Student Materials Revolving		153,248						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	359,721	0	359,721					XXXXXXXX
Contingency Reserve		356,494						XXXXXXXX
Activity Funds		9,635						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	504,950	337,869	194,553	107,853	0		215,643	350,968
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	133,107	12,500	xxxxxxxxxxx	120,607	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	8,972,196	2,560,735	5,161,360	402,419	0	805,164	912,863	350,968
Less Transfers	805,164							
TOTAL Budget Expenditures	$8,167,032							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	4,264,483	4,323,072	5,161,360
Federal Revenues	385,981	359,654	402,419
Local Revenues	2,600,166	2,752,884	1,718,027
Total Revenues	7,250,630	7,435,610	7,281,806
Revenues Per Pupil	15,329	15,459	14,740

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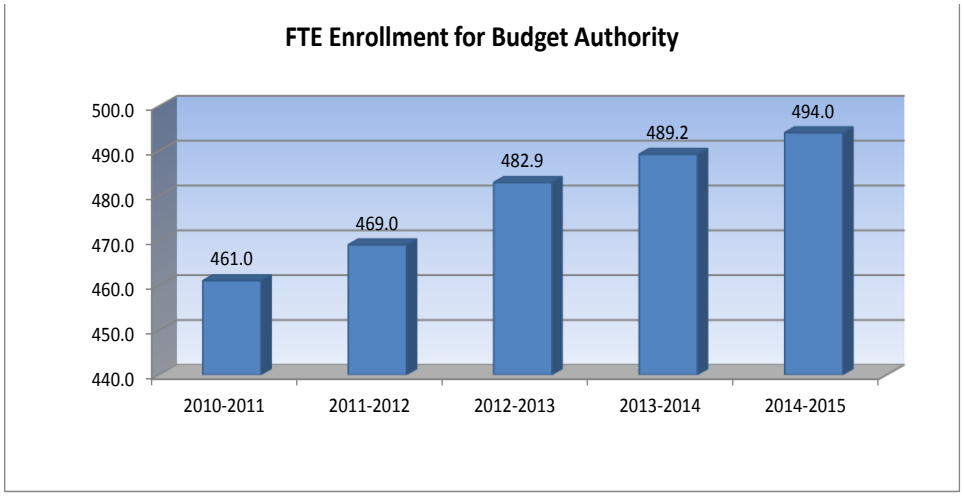
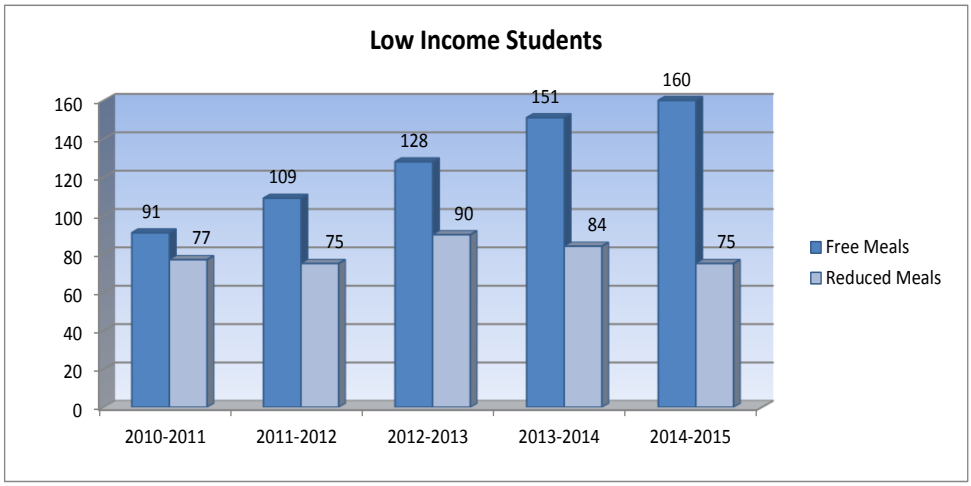
Enrollment Information

	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)*	461.0	469.0	2%	482.9	3%	489.2	1%	494.0	1%
Number of Students - Free Meals	91	109	20%	128	17%	151	18%	160	6%
Number of Students - Reduced Meals	77	75	-3%	90	20%	84	-7%	75	-11%





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

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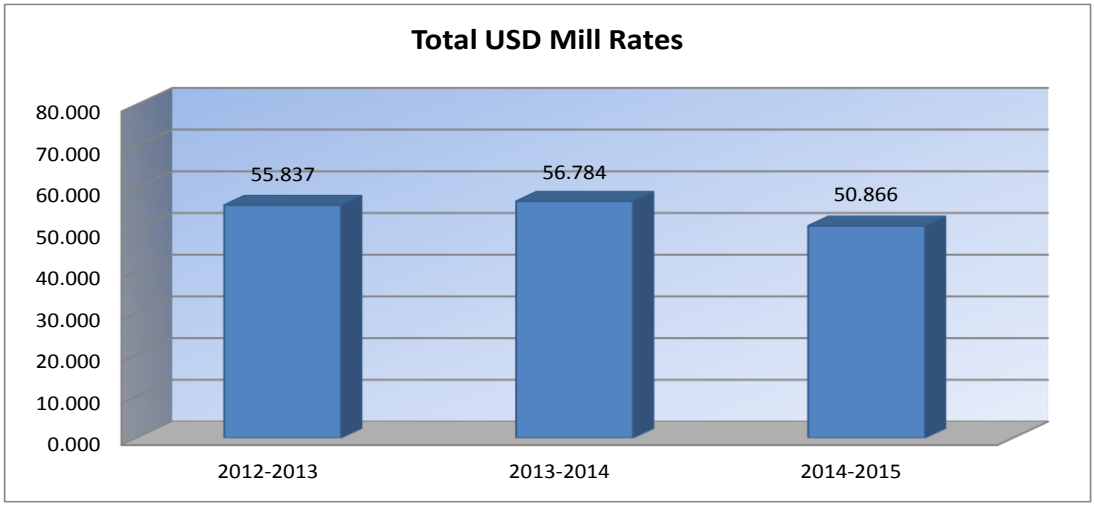
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	26.327	27.267	17.346
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	9.510	9.517	9.520
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	**55.837**	**56.784**	**50.866**
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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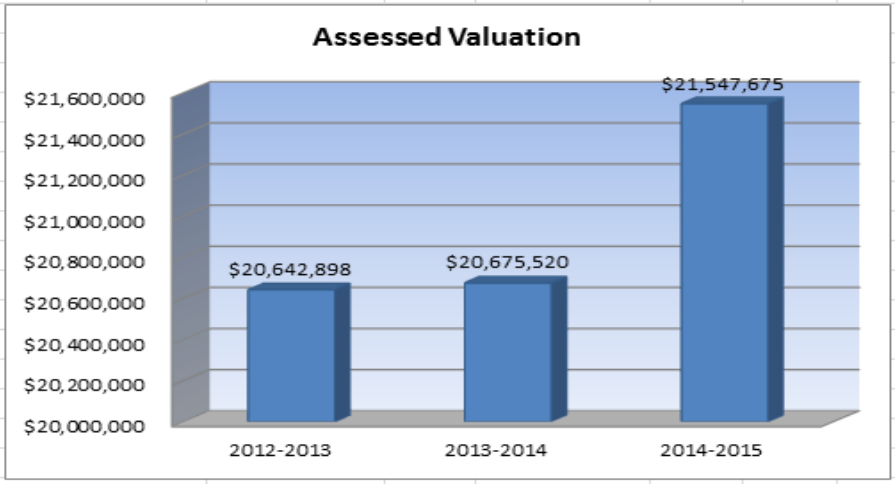
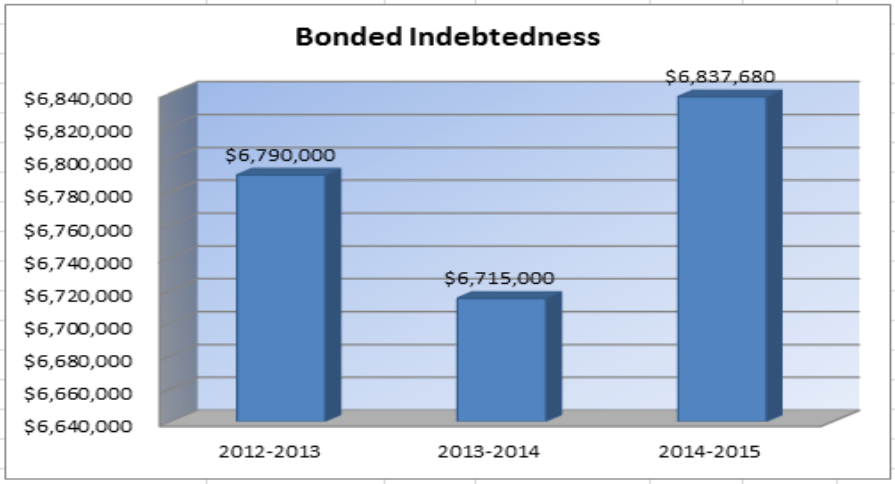
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$20,642,898	$20,675,520	$21,547,675
Bonded Indebtedness	6,790,000	6,715,000	6,837,680





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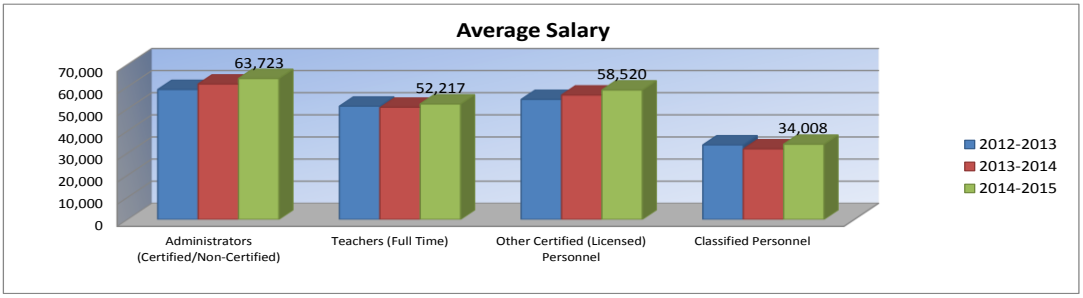
AVERAGE SALARY

	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)	8.7	511,116	58,749	8.7	532,626	61,221	9.4	598,993	63,723
Teachers (Full Time)	34.5	1,767,361	51,228	34.5	1,750,151	50,729	33.9	1,770,173	52,217
Other Certified (Licensed) Personnel	2.6	141,085	54,263	2.6	146,251	56,250	2.6	152,151	58,520
Classified Personnel	19.1	643,874	33,711	17.4	555,230	31,910	17.1	581,529	34,008
Substitutes/Temporary Help	XXXXX	89,593	XXXXXXXXX	XXXXX	117,412	XXXXXXXXX	XXXXX	111,173	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