2014-2015
Budget at a Glance

439 - Sedgwick

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	3,331,008	62%	3,379,154	60%	1%	5,299,306	63%	57%
Student Support Services	114,548	2%	112,705	2%	-2%	121,000	1%	7%
Instructional Support Services	163,539	3%	160,924	3%	-2%	193,135	2%	20%
Administration & Support	528,503	10%	535,331	10%	1%	658,665	8%	23%
Operations & Maintenance	398,236	7%	451,195	8%	13%	613,500	7%	36%
Transportation	297,599	6%	292,355	5%	-2%	557,700	7%	91%
Food Services	277,286	5%	295,296	5%	6%	410,080	5%	39%
Capital Improvements	11,163	0%	378,801	7%	3293%	600,000	7%	58%
Debt Services	259,016	5%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,380,898	100%	5,605,761	100%	4%	8,453,386	100%	51%
Amount per Pupil	$10,849		$11,203		3%	$16,907		51%
Current Expenditures**	4,981,627	100%	5,044,324	100%	1%	7,053,386	100%	40%
Amount per Pupil	$10,044		$10,081		0%	$14,107		40%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,327,475	62%	3,368,264	60%	-2%	4,899,306	58%	-2%
Instruction*** (Current Expenditures)	3,327,475	67%	3,368,264	67%	0%	4,899,306	69%	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.*

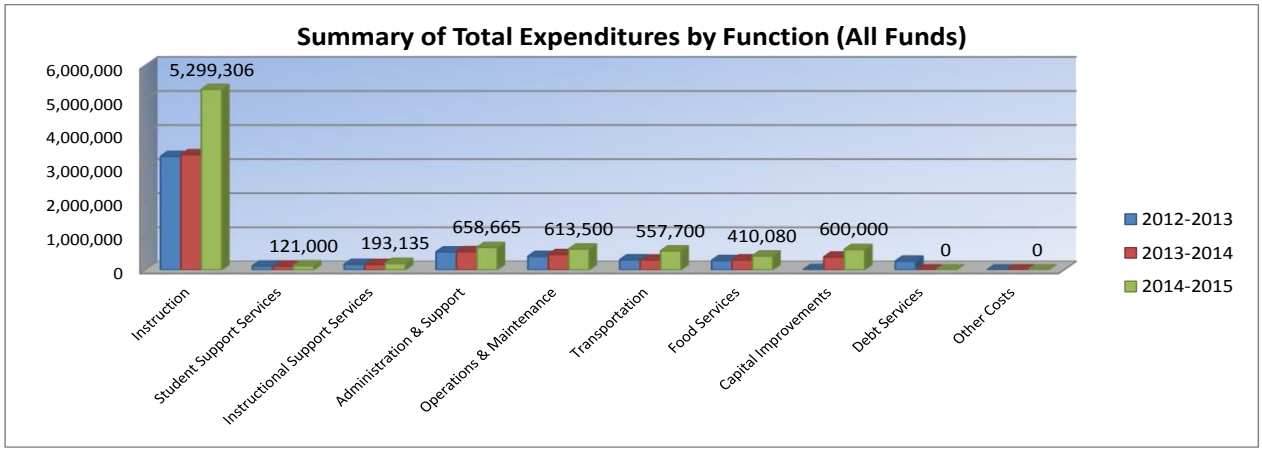
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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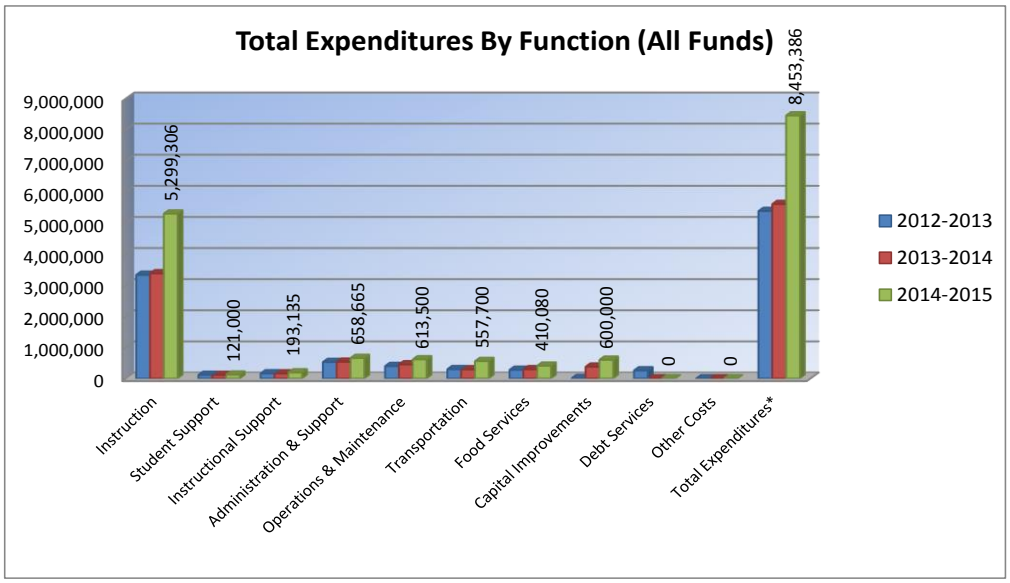
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,331,008	3,379,154	5,299,306
Student Support	114,548	112,705	121,000
Instructional Support	163,539	160,924	193,135
Administration & Support	528,503	535,331	658,665
Operations & Maintenance	398,236	451,195	613,500
Transportation	297,599	292,355	557,700
Food Services	277,286	295,296	410,080
Capital Improvements	11,163	378,801	600,000
Debt Services	259,016	0	0
Other Costs	0	0	0
Total Expenditures*	5,380,898	5,605,761	8,453,386



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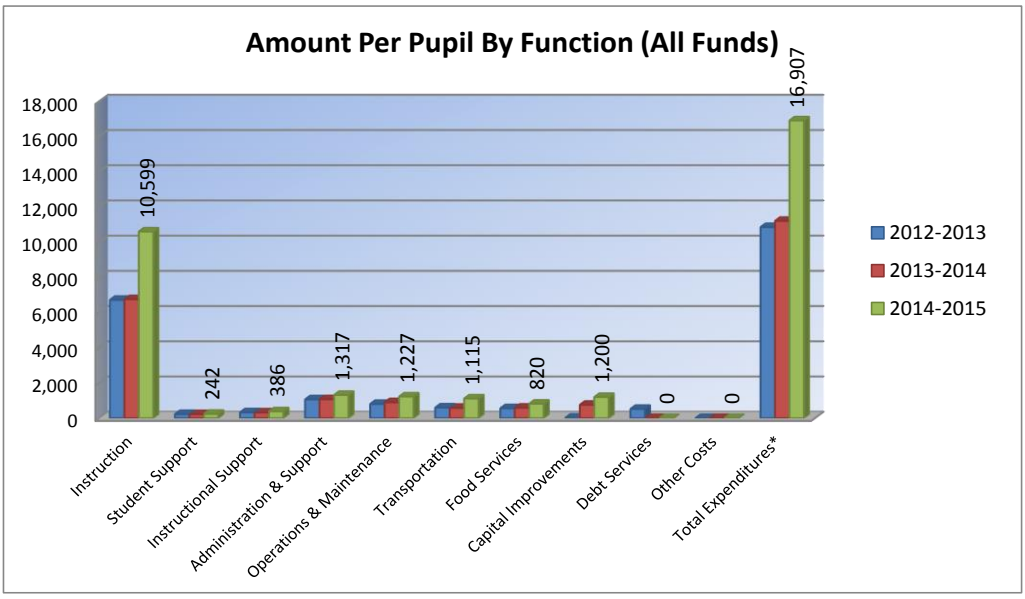
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,716	6,753	10,599
Student Support	231	225	242
Instructional Support	330	322	386
Administration & Support	1,066	1,070	1,317
Operations & Maintenance	803	902	1,227
Transportation	600	584	1,115
Food Services	559	590	820
Capital Improvements	23	757	1,200
Debt Services	522	0	0
Other Costs	0	0	0
Total Expenditures*	10,849	11,203	16,907
Enrollment (FTE)*	496.0	500.4	500.0



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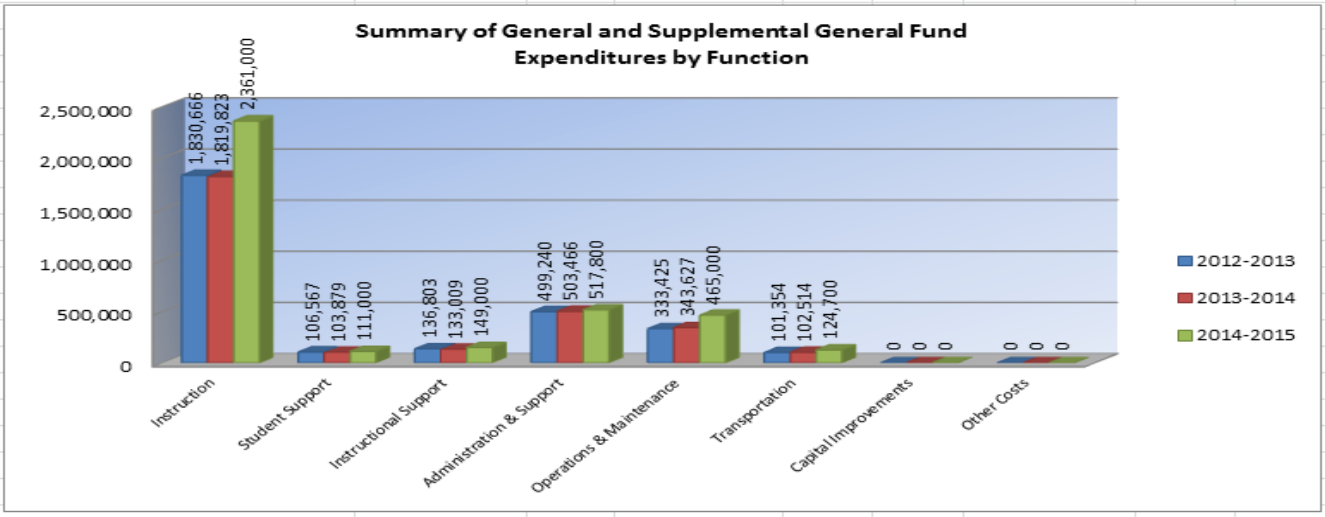
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,830,666	61%	1,819,823	61%	-1%	2,361,000	63%	30%
Student Support	106,567	4%	103,879	3%	-3%	111,000	3%	7%
Instructional Support	136,803	5%	133,009	4%	-3%	149,000	4%	12%
Administration & Support	499,240	17%	503,466	17%	1%	517,800	14%	3%
Operations & Maintenance	333,425	11%	343,627	11%	3%	465,000	12%	35%
Transportation	101,354	3%	102,514	3%	1%	124,700	3%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,008,055	100%	3,006,318	100%	0%	3,728,500	100%	24%
Amount per Pupil	$6,065		$6,008		-1%	$7,457		24%

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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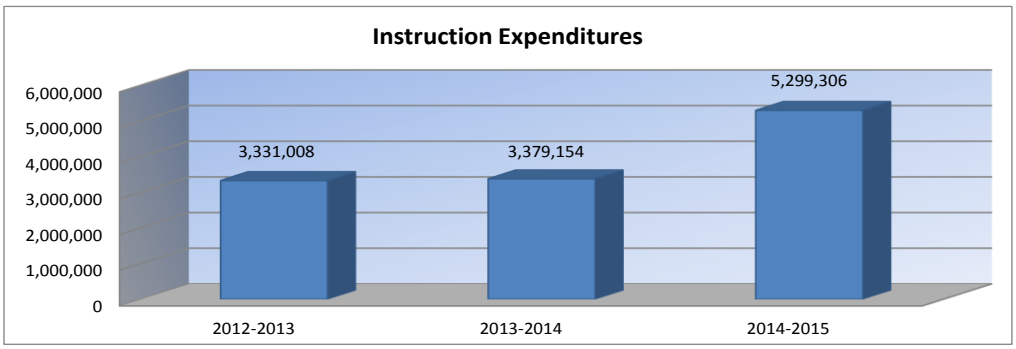
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,720,284		1,687,258	-2%		1,824,000	8%
Federal Funds	127,840		125,336	-2%		124,513	-1%
Supplemental General	110,382		132,565	20%		537,000	305%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	224,190		265,001	18%		524,999	98%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	3,533		10,890	208%		400,000	3573%
Driver Education	8,468		7,752	-8%		48,825	530%
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	665,743		683,233	3%		1,222,824	79%
Cost of Living	0		0	0%		0	0%
Vocational Education	159,184		141,560	-11%		354,720	151%
Gifts/Grants	0		0	0%		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	186,225		202,786	9%		262,425	29%
Contingency Reserve	0		0	0%			
Text Book & Student Material	86,583		87,562	1%			
Activity Fund	38,576		35,211	-9%		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	3,331,008		3,379,154	1%		5,299,306	57%
Enrollment (FTE)*	496.0		500.4	1%		500.0	0%
Amount per Pupil	6,716		6,753	1%		10,599	57%
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	3,331,008		3,379,154	1%		5,299,306	57%



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	3,709,324	279	3,609,045	0		100,000	0	XXXXXXXX
Supplemental General	1,015,000	22,343	735,571				257,086	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)	549,999	349,999		0	0	200,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,400,000	1,585,099	40,111	0	0	0	70,725	295,935
Driver Training	53,825	50,000	3,825	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	437,580	105,034	3,120	138,376	0	50,000	141,050	0
Professional Development	50,000	50,000		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	1,470,824	850,000	0	0	0	620,824	0	0
Vocational Education	384,720	275,000	9,720	0	0	100,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		180,000						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	353,425	0	353,425					XXXXXXXXX
Contingency Reserve		445,000						XXXXXXXXX
Activity Funds		25,591						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	124,468	0	0	0		0	124,468
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	124,513	0	xxxxxxxxxxx	124,513	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	9,549,210	4,062,813	4,754,817	262,889	0	1,070,824	468,861	420,403
Less Transfers	1,070,824							
TOTAL Budget Expenditures	$8,478,386							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	4,261,976	4,122,598	4,754,817
Federal Revenues	252,265	253,417	262,889
Local Revenues	2,401,696	2,496,073	1,539,685
Total Revenues	6,915,937	6,872,088	6,557,391
Revenues Per Pupil	13,943	13,733	13,115

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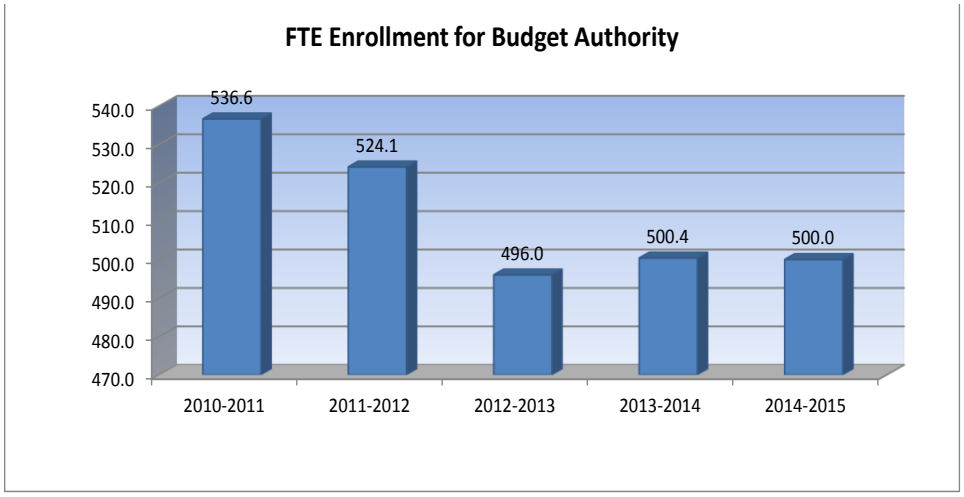
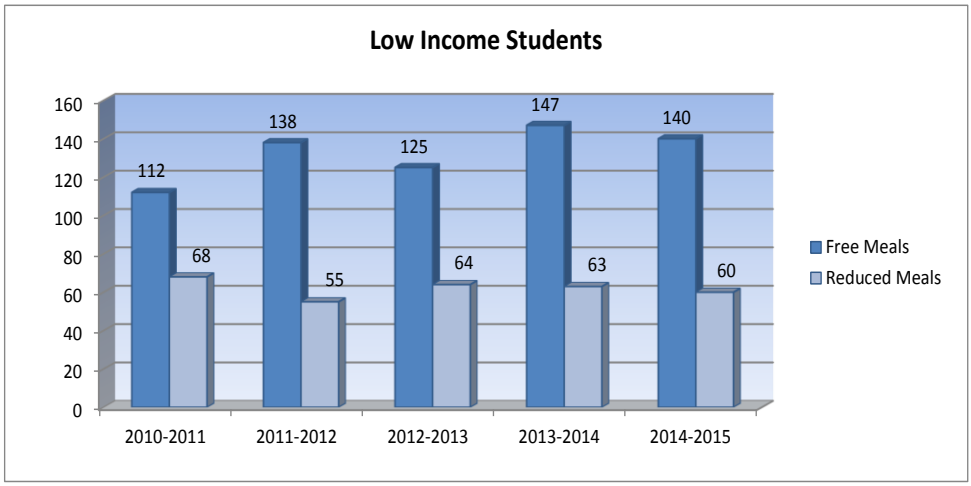
Enrollment Information

	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)*	536.6	524.1	-2%	496.0	-5%	500.4	1%	500.0	0%
Number of Students - Free Meals	112	138	23%	125	-9%	147	18%	140	-5%
Number of Students - Reduced Meals	68	55	-19%	64	16%	63	-2%	60	-5%





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

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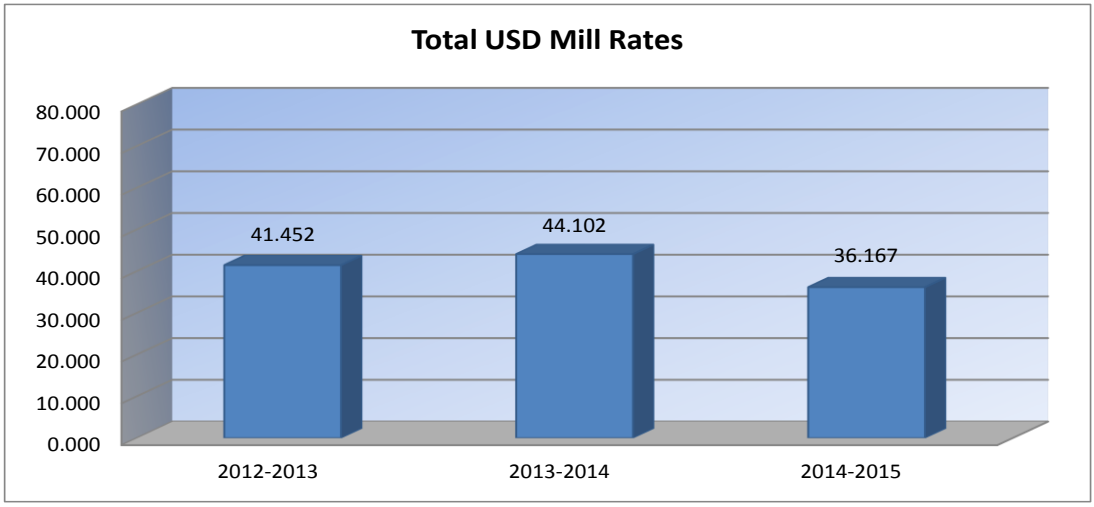
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	18.459	22.128	12.167
Adult Education	0.000	0.000	0.000
Capital Outlay	2.993	1.974	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	0.000	0.000	0.000
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	**41.452**	**44.102**	**36.167**
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	1.981	1.965	1.990
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.981**	**1.965**	**1.990**



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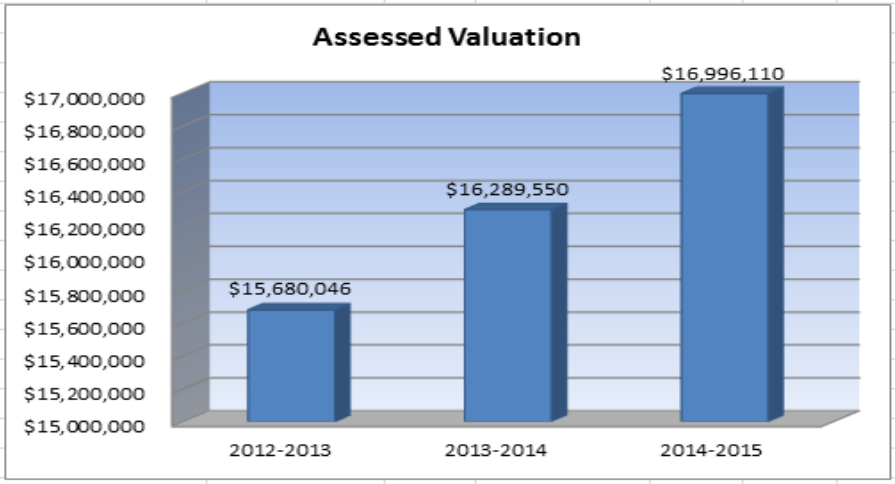
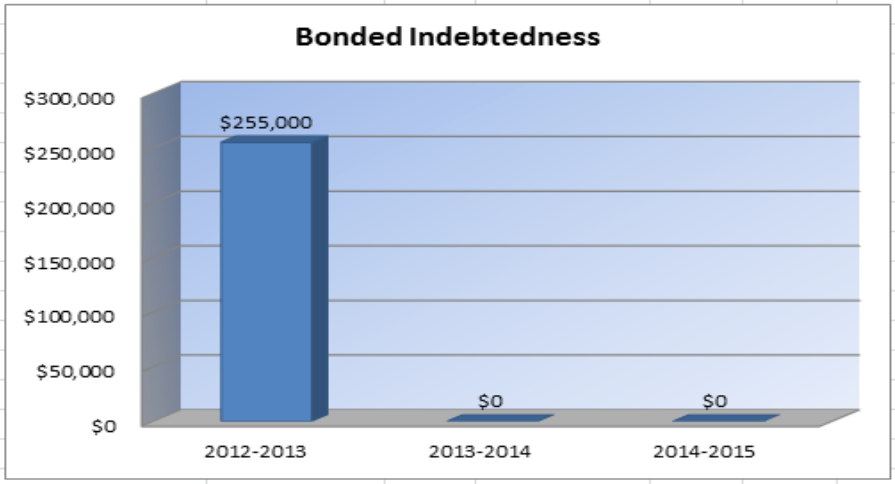
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$15,680,046	$16,289,550	$16,996,110
Bonded Indebtedness	255,000	0	0





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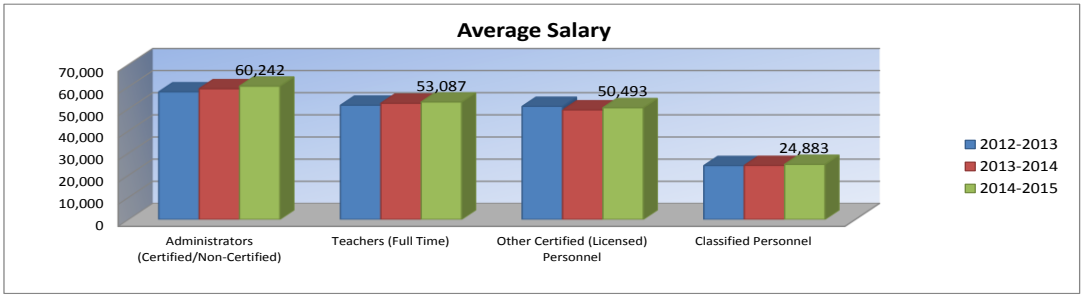
AVERAGE SALARY

	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)	7.2	415,108	57,654	7.2	425,238	59,061	7.2	433,743	60,242
Teachers (Full Time)	35.7	1,842,460	51,610	34.7	1,821,612	52,496	35.0	1,858,044	53,087
Other Certified (Licensed) Personnel	2.7	137,998	51,110	2.7	133,658	49,503	2.7	136,331	50,493
Classified Personnel	16.0	389,526	24,345	16.0	390,317	24,395	16.0	398,123	24,883
Substitutes/Temporary Help	XXXXX	66,636	XXXXXXXXX	XXXXX	69,611	XXXXXXXXX	XXXXX	71,003	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