2014-2015
Budget at a Glance

504 - Oswego

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	3,471,268	59%	3,662,867	60%	6%	3,995,834	54%	9%
Student Support Services	125,507	2%	121,127	2%	-3%	158,185	2%	31%
Instructional Support Services	81,984	1%	86,183	1%	5%	133,666	2%	55%
Administration & Support	749,074	13%	705,010	12%	-6%	858,063	11%	22%
Operations & Maintenance	544,654	9%	547,001	9%	0%	937,014	13%	71%
Transportation	206,186	3%	209,032	3%	1%	392,956	5%	88%
Food Services	323,002	5%	346,467	6%	7%	425,454	6%	23%
Capital Improvements	140,380	2%	82,659	1%	-41%	370,000	5%	348%
Debt Services	265,980	5%	332,289	5%	25%	196,744	3%	-41%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,908,035	100%	6,092,635	100%	3%	7,467,916	100%	23%
Amount per Pupil	$12,438		$13,102		5%	$16,060		23%
Current Expenditures**	5,484,922	100%	5,663,034	100%	3%	6,521,172	100%	15%
Amount per Pupil	$11,547		$12,179		5%	$14,024		15%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,464,524	59%	3,653,431	60%	1%	3,975,834	53%	-7%
Instruction*** (Current Expenditures)	3,464,524	63%	3,653,431	65%	2%	3,975,834	61%	-4%

** 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.*

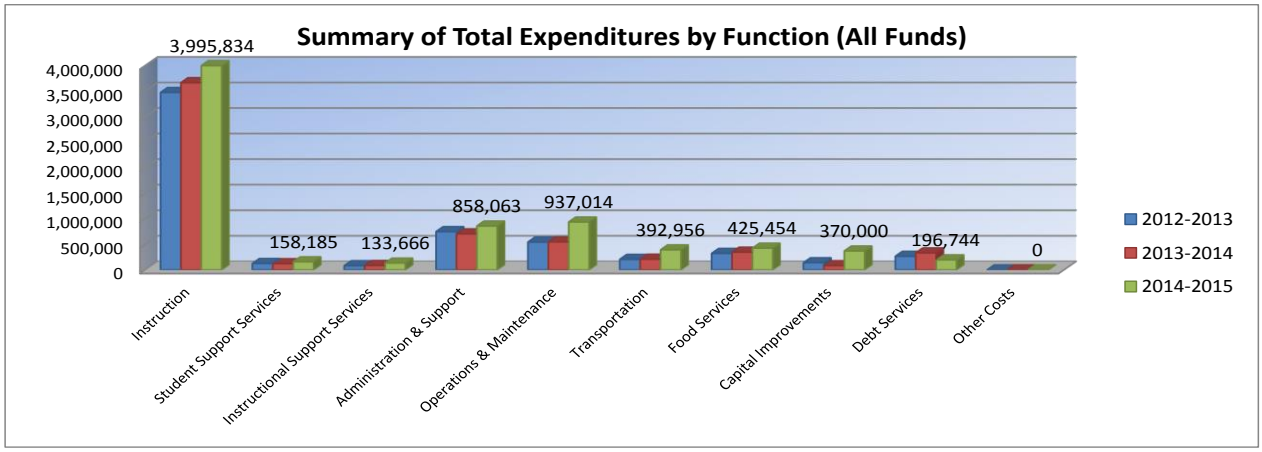
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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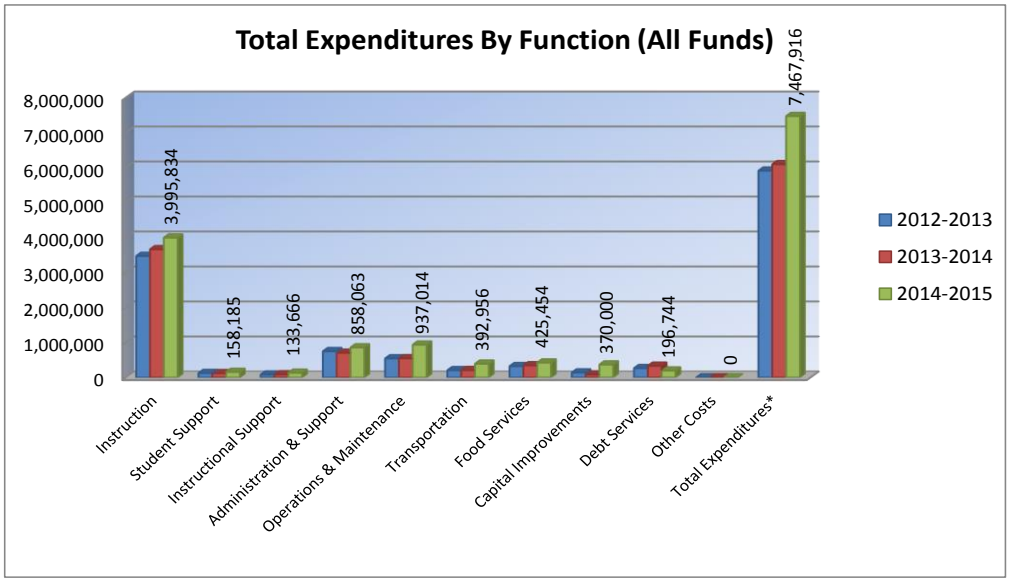
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,471,268	3,662,867	3,995,834
Student Support	125,507	121,127	158,185
Instructional Support	81,984	86,183	133,666
Administration & Support	749,074	705,010	858,063
Operations & Maintenance	544,654	547,001	937,014
Transportation	206,186	209,032	392,956
Food Services	323,002	346,467	425,454
Capital Improvements	140,380	82,659	370,000
Debt Services	265,980	332,289	196,744
Other Costs	0	0	0
Total Expenditures*	5,908,035	6,092,635	7,467,916



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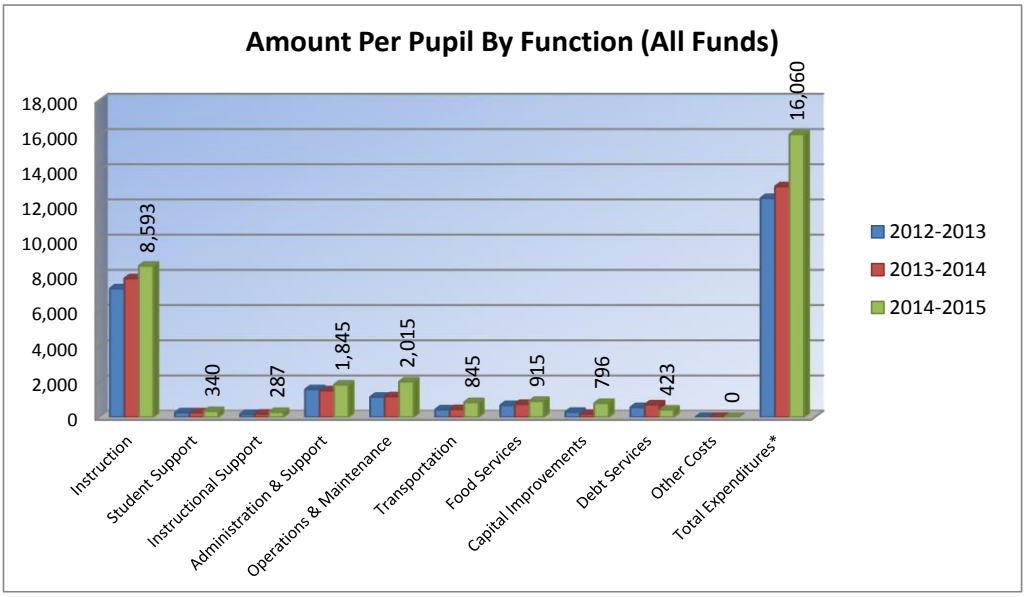
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	7,308	7,877	8,593
Student Support	264	260	340
Instructional Support	173	185	287
Administration & Support	1,577	1,516	1,845
Operations & Maintenance	1,147	1,176	2,015
Transportation	434	450	845
Food Services	680	745	915
Capital Improvements	296	178	796
Debt Services	560	715	423
Other Costs	0	0	0
Total Expenditures*	12,438	13,102	16,060
Enrollment (FTE)*	475.0	465.0	465.0



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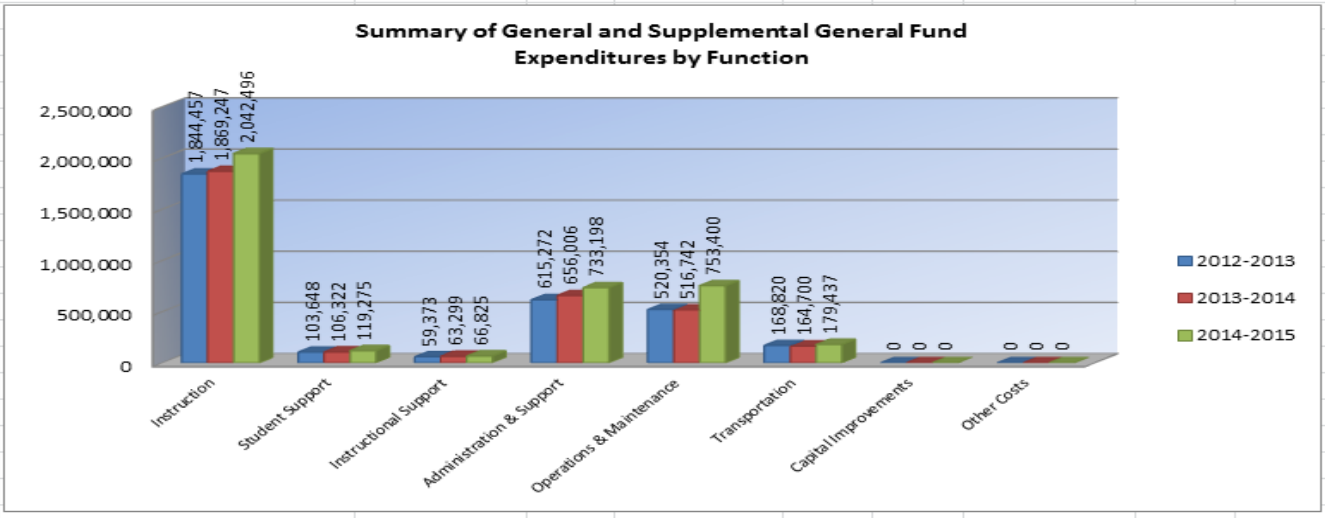
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,844,457	56%	1,869,247	55%	1%	2,042,496	52%	9%
Student Support	103,648	3%	106,322	3%	3%	119,275	3%	12%
Instructional Support	59,373	2%	63,299	2%	7%	66,825	2%	6%
Administration & Support	615,272	19%	656,006	19%	7%	733,198	19%	12%
Operations & Maintenance	520,354	16%	516,742	15%	-1%	753,400	19%	46%
Transportation	168,820	5%	164,700	5%	-2%	179,437	5%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,311,924	100%	3,376,316	100%	2%	3,894,631	100%	15%
Amount per Pupil	$6,972		$7,261		4%	$8,376		15%

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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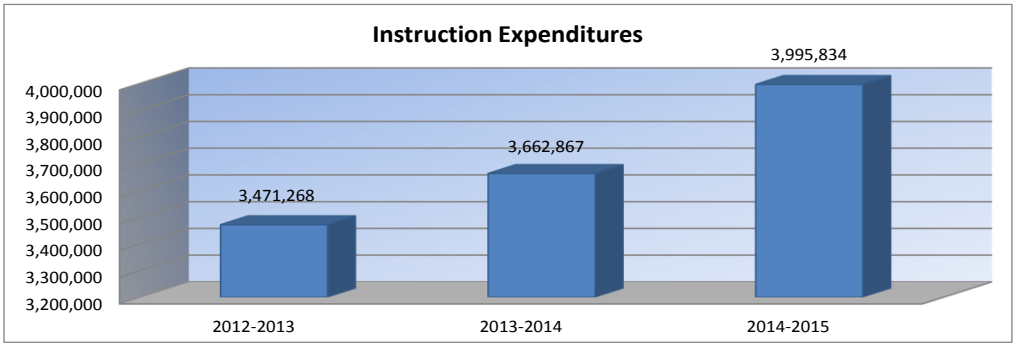
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,405,309		1,431,543	2%		1,511,468	6%
Federal Funds	175,101		315,977	80%		395,000	25%
Supplemental General	439,148		437,704	0%		531,028	21%
At Risk (4yr Old)	30,104		19,200	-36%		40,000	108%
At Risk (K-12)	467,872		470,009	0%		525,000	12%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	6,744		9,436	40%		20,000	112%
Driver Education	5,919		2,987	-50%		13,500	352%
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	9,852		0	-100%		0	0%
Special Education	598,434		577,949	-3%		619,158	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	102,775		103,187	0%		124,450	21%
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	174,801		186,406	7%		216,230	16%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	55,209		108,469	96%		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	3,471,268		3,662,867	6%		3,995,834	9%
Enrollment (FTE)*	475.0		465.0	-2%		465.0	0%
Amount per Pupil	7,308		7,877	8%		8,593	9%
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	3,471,268		3,662,867	6%		3,995,834	9%



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	3,565,026	0	3,564,756	0		0	270	XXXXXXXX
Supplemental General	1,216,828	47,702	947,422				221,704	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	40,000	28,000		0	0	15,000	0	3,000
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	525,000	200,000		0	0	325,000	15,000	15,000
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	750,000	772,494	65,290	0	2,400	0	83,596	173,780
Driver Training	14,750	22,009	2,125	0	0	0	4,000	13,384
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	432,000	115,326	2,392	192,809	0	70,000	93,450	41,977
Professional Development	42,000	56,853		0	0	0	0	14,853
Parent Education Program	6,000	7,000	0	0	0	0	0	1,000
Summer School	0	0		0	0	0	0	0
Special Education	724,608	370,200	0	0	0	447,223	0	92,815
Vocational Education	124,450	154,192	0	0	0	30,000	0	59,742
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		10,298						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	322,733	0	322,733					XXXXXXXX
Contingency Reserve		355,512						XXXXXXXX
Activity Funds		19,693						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	196,744	113,485	129,785	0	0		76,672	123,198
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	395,000	50,763	xxxxxxxxxx	363,706	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	19,469
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	8,355,139	2,323,527	5,034,503	556,515	2,400	887,223	494,692	558,218
Less Transfers	887,223							
TOTAL Budget Expenditures	$7,467,916							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	4,416,052	4,462,216	5,034,503
Federal Revenues	375,200	557,371	556,515
Local Revenues	2,388,132	2,479,090	1,384,315
Total Revenues	7,179,384	7,498,677	6,975,333
Revenues Per Pupil	15,114	16,126	15,001

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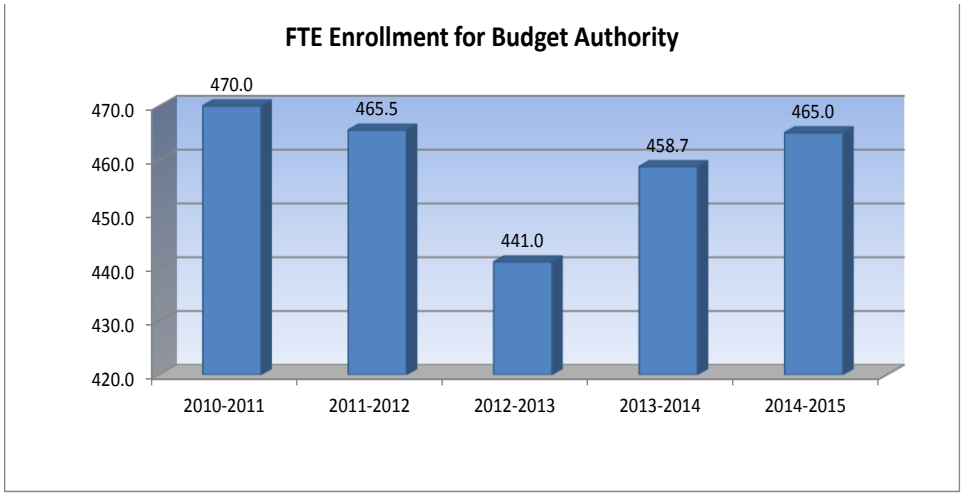
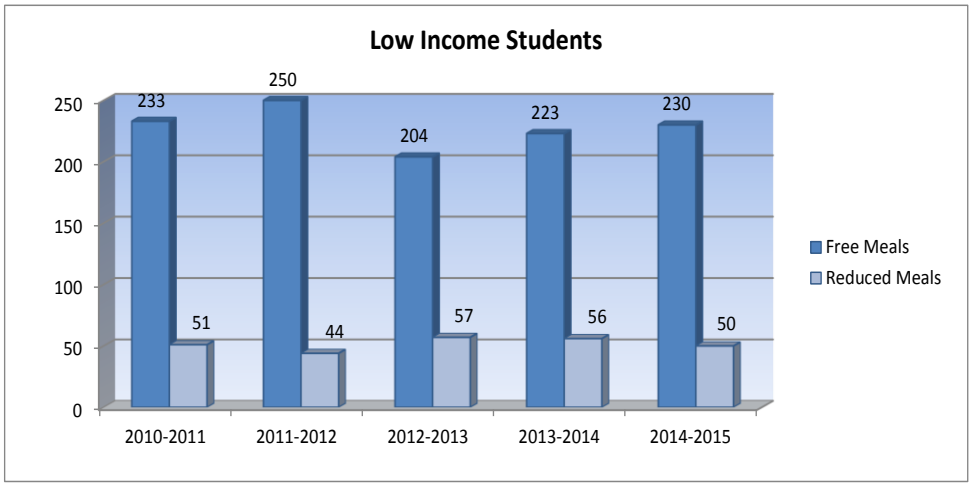
Enrollment Information

	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)*	470.0	465.5	-1%	441.0	-5%	458.7	4%	465.0	1%
Number of Students - Free Meals	233	250	7%	204	-18%	223	9%	230	3%
Number of Students - Reduced Meals	51	44	-14%	57	30%	56	-2%	50	-11%



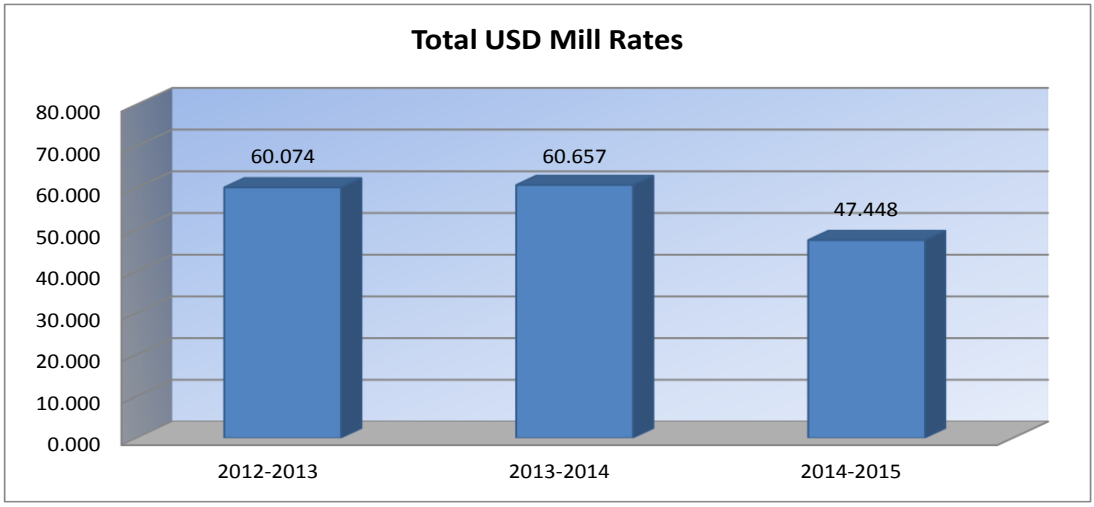


*FTE for state aid and budget authority purposes for the general fund.

USD# 504

Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	34.415	34.679	13.464
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	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	5.659	5.978	5.984
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	**60.074**	**60.657**	**47.448**
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	2.000	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**2.000**	**2.000**	**2.000**



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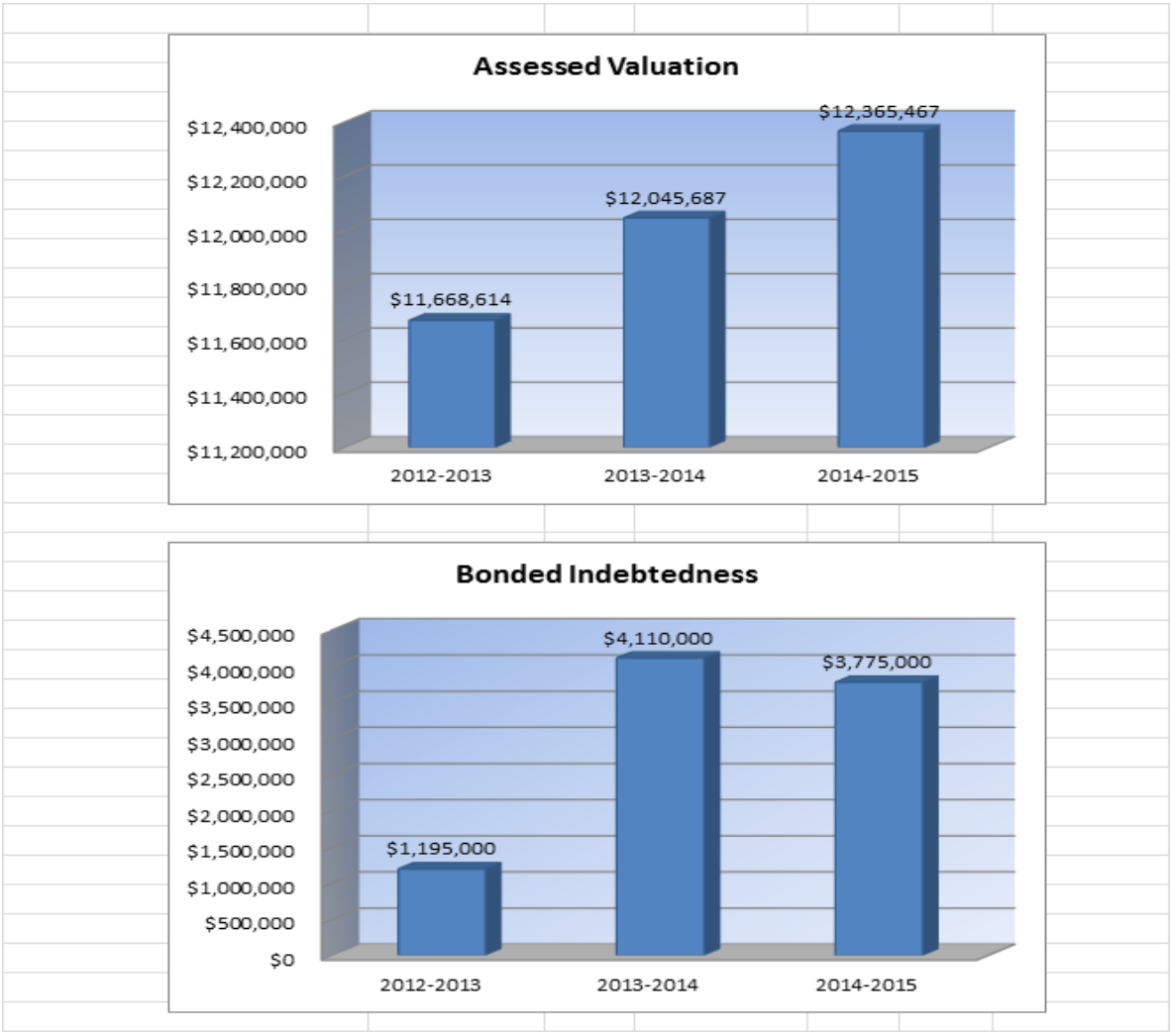
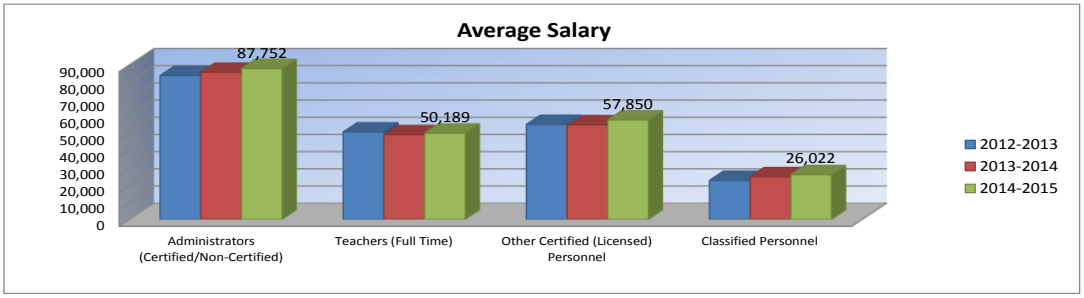
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$11,668,614	$12,045,687	$12,365,467
Bonded Indebtedness	1,195,000	4,110,000	3,775,000



USD# 504
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)	4.0	334,745	83,686	4.3	367,895	85,557	4.0	351,008	87,752
Teachers (Full Time)	38.0	1,933,011	50,869	40.0	1,970,354	49,259	41.0	2,057,762	50,189
Other Certified (Licensed) Personnel	2.0	110,545	55,273	2.0	110,123	55,062	2.0	115,699	57,850
Classified Personnel	33.0	749,600	22,715	27.0	669,937	24,812	28.0	728,613	26,022
Substitutes/Temporary Help	XXXXX	34,470	XXXXXXXXX	XXXXX	47,040	XXXXXXXXX	XXXXX	45,000	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