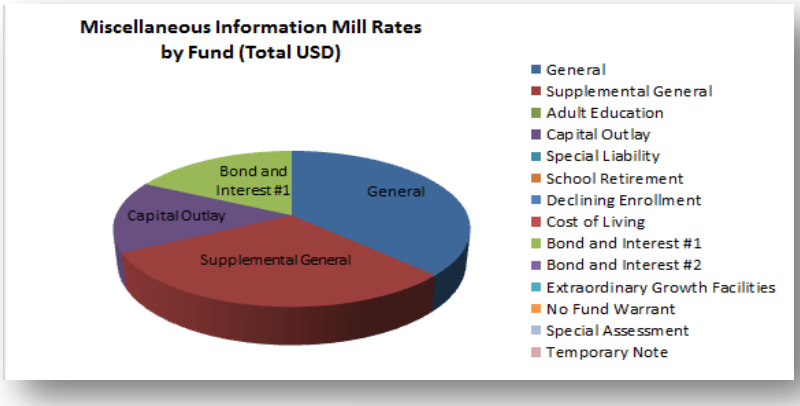
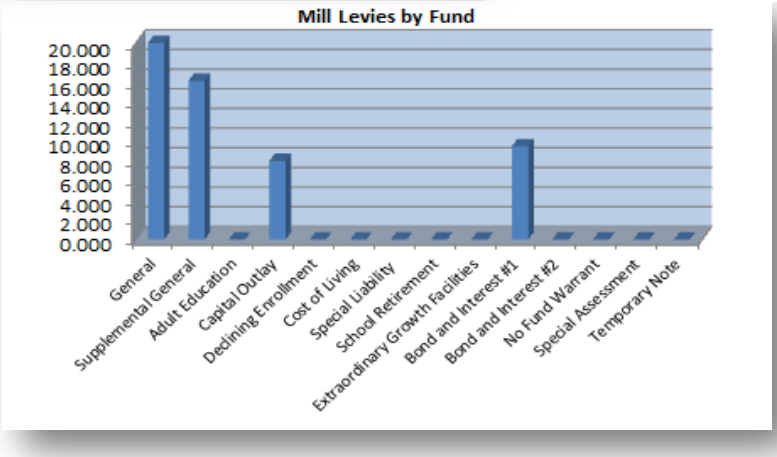
BUDGET AT A GLANCE

2015-16





USD 115 - Nemaha Central

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)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	6,256,734	64%	5,647,873	65%	-10%	5,728,535	50%	1%
Student Support Services	285,096	3%	278,937	3%	-2%	327,090	3%	17%
Instructional Support Services	242,033	2%	214,203	2%	-11%	250,689	2%	17%
Administration & Support	986,789	10%	913,390	10%	-7%	1,029,891	9%	13%
Operations & Maintenance	633,613	7%	534,142	6%	-16%	534,851	5%	0%
Transportation	213,053	2%	299,406	3%	41%	351,430	3%	17%
Food Services	366,690	4%	347,011	4%	-5%	363,580	3%	5%
Capital Improvements	301,383	3%	60,715	1%	-80%	2,617,900	23%	4212%
Debt Services	418,976	4%	425,333	5%	2%	349,044	3%	-18%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	9,704,367	100%	8,721,010	100%	-10%	11,553,010	100%	32%
Amount per Pupil	$17,423		$15,975		-8%	$20,612		29%
Current Expenditures**	8,591,121	100%	8,060,157	100%	-6%	8,168,941	100%	1%
Amount per Pupil	$15,424		$14,765		-4%	$14,574		-1%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,905,527	61%	5,614,408	64%	3%	5,609,410	49%	-15%
Instruction*** (Current Expenditures)	5,905,527	69%	5,614,408	70%	1%	5,609,410	69%	-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.*

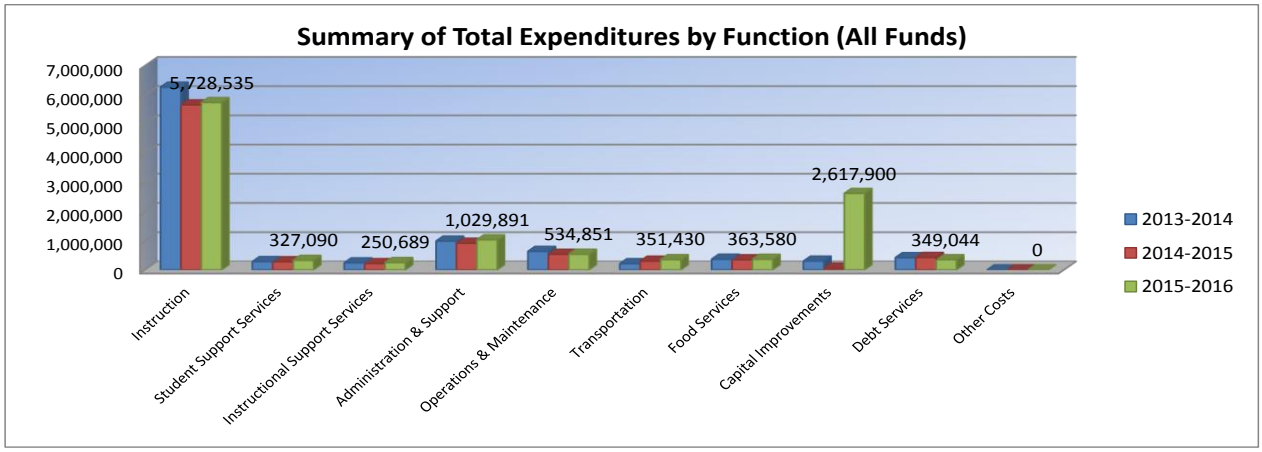
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

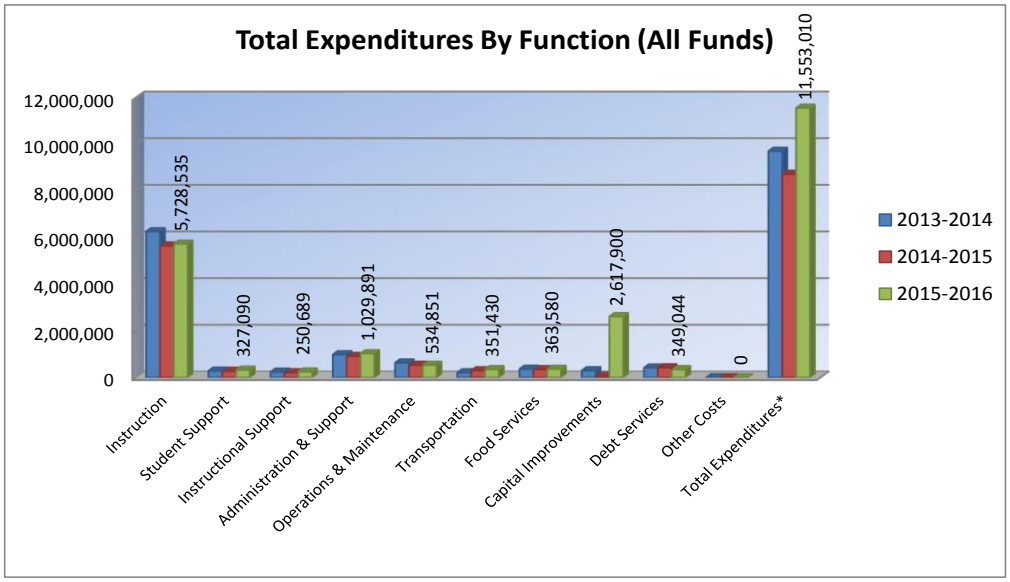
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 115

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	6,256,734	5,647,873	5,728,535
Student Support	285,096	278,937	327,090
Instructional Support	242,033	214,203	250,689
Administration & Support	986,789	913,390	1,029,891
Operations & Maintenance	633,613	534,142	534,851
Transportation	213,053	299,406	351,430
Food Services	366,690	347,011	363,580
Capital Improvements	301,383	60,715	2,617,900
Debt Services	418,976	425,333	349,044
Other Costs	0	0	0
Total Expenditures*	9,704,367	8,721,010	11,553,010

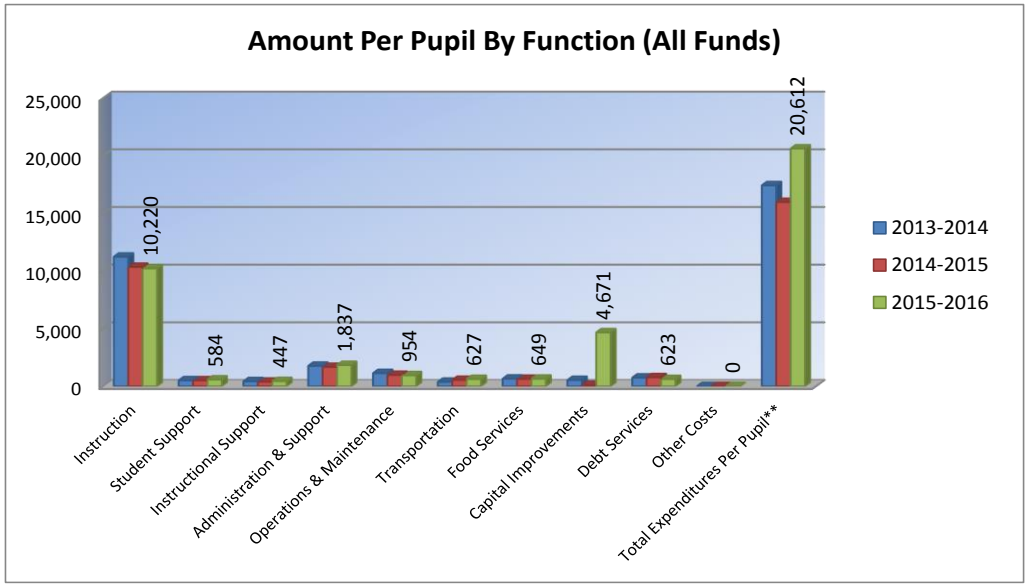


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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.*

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	11,233	10,346	10,220
Student Support	512	511	584
Instructional Support	435	392	447
Administration & Support	1,772	1,673	1,837
Operations & Maintenance	1,138	978	954
Transportation	383	548	627
Food Services	658	636	649
Capital Improvements	541	111	4,671
Debt Services	752	779	623
Other Costs	0	0	0
Total Expenditures Per Pupil**	17,423	15,975	20,612
Enrollment (FTE)*	557.0	545.9	560.5

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



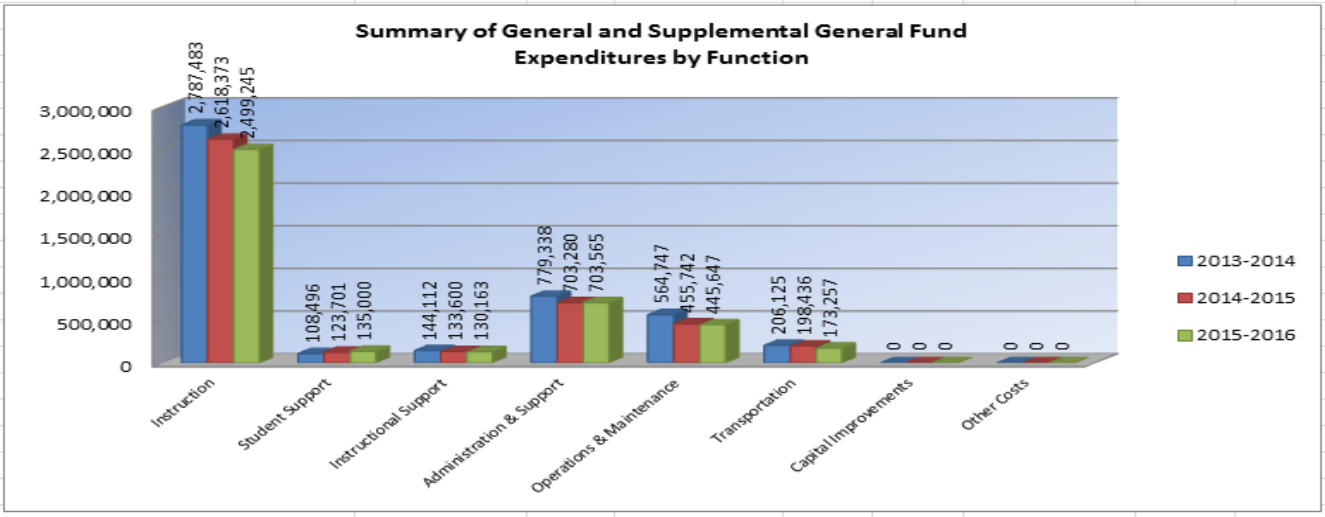
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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.*

USD# 115

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,787,483	61%	2,618,373	62%	-6%	2,499,245	61%	-5%
Student Support	108,496	2%	123,701	3%	14%	135,000	3%	9%
Instructional Support	144,112	3%	133,600	3%	-7%	130,163	3%	-3%
Administration & Support	779,338	17%	703,280	17%	-10%	703,565	17%	0%
Operations & Maintenance	564,747	12%	455,742	11%	-19%	445,647	11%	-2%
Transportation	206,125	4%	198,436	5%	-4%	173,257	4%	-13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,590,301	100%	4,233,132	100%	-8%	4,086,877	100%	-3%
Amount per Pupil	$8,241		$7,754		-6%	$7,291		-6%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



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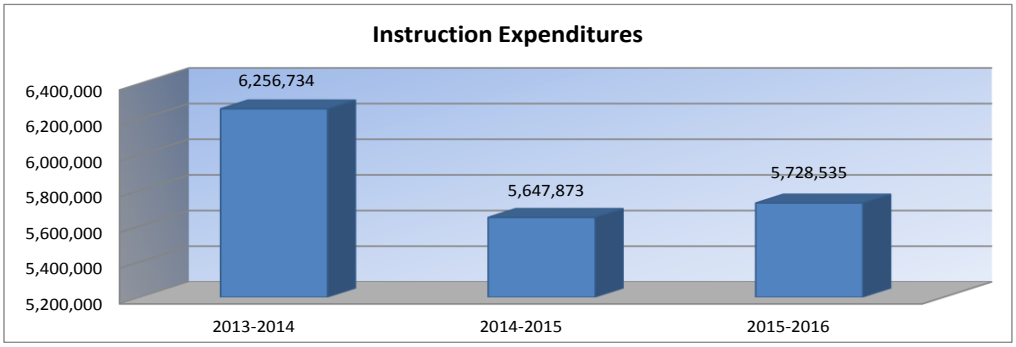
Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	2,531,726		2,405,335	-5%		2,231,726	-7%
Federal Funds	161,396		95,005	-41%		124,874	31%
Supplemental General	255,757		213,038	-17%		267,519	26%
At Risk (4yr Old)	53,562		52,270	-2%		73,348	40%
At Risk (K-12)	116,363		125,140	8%		136,103	9%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	351,207		33,465	-90%		119,125	256%
Driver Education	6,192		5,469	-12%		10,136	85%
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	1,744		0	-100%		3,962	0%
Special Education	651,024		649,982	0%		781,762	20%
Cost of Living	0		0	0%		0	0%
Vocational Education	442,364		368,909	-17%		382,007	4%
Gifts/Grants	30,264		42,018	39%		49,660	18%
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	380,331		347,508	-9%		409,496	18%
Contingency Reserve	0		0	0%			
Text Book & Student Material	71,116		108,025	52%			
Activity Fund	80,258		64,761	-19%			
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	5,133,304		4,510,925	-12%		4,589,718	2%
Enrollment (FTE)*	557.0		545.9	-2%		560.5	3%
Amount per Pupil	9,216		8,263	-10%		8,189	-1%
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	1,123,430		1,136,948	1%		1,138,817	0%
TOTAL	6,256,734		5,647,873	-10%		5,728,535	1%



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 current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

USD 115

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2016 Cash Balance
General	4,724,260	0	4,658,260	0	31,000	35,000	0	0
Supplemental General	1,115,000	61,600				15,480	1,037,920	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	81,933	76,421		0	xxxxxxxxxxx	28,000	0	22,488
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	184,287	244,962		0	xxxxxxxxxxx	110,470	0	171,145
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	3,035,025	2,996,567		0	0	60,000	0	21,542
Driver Training	33,301	77,390	2,394	0	xxxxxxxxxxx	0	6,750	53,233
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	353,553	113,906	3,388	123,344	xxxxxxxxxxx	45,000	180,536	112,621
Professional Development	49,031	72,744		0	xxxxxxxxxxx	0	0	23,713
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	18,962	45,769		0	xxxxxxxxxxx	0	0	26,807
Special Education	783,541	577,948	0	0	xxxxxxxxxxx	646,477	8,900	449,784
Vocational Education	420,299	498,431	915	0	xxxxxxxxxxx	279,000	0	358,047
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	58,169	19,169					39,000	0
Textbook & Student Materials Revolving		272,298						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	567,956	0				567,956		XXXXXXXX
Contingency Reserve		507,796						XXXXXXXX
Activity Funds		43,590						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
Bond and Interest #2	349,044	402,435	0	0	0		377,335	430,726
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			xxxxxxxxxxx		0	0
Coop Special Education	1,432,550	686,682	0	304,000	0		1,227,838	785,970
Federal Funds	133,482	11,600	xxxxxxxxxxx	121,882	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	13,340,393	6,709,308	4,664,957	549,226	31,000	1,787,383	2,878,279	2,456,076
Less Transfers	1,787,383							
TOTAL Budget Expenditures	$11,553,010							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	4,586,649	5,404,100	4,664,957
Federal Revenues	688,075	558,170	549,226
Local Revenues*	4,345,177	2,990,837	2,909,279
Total Revenues	9,619,901	8,953,107	8,123,462
Revenues Per Pupil	17,271	16,401	14,493

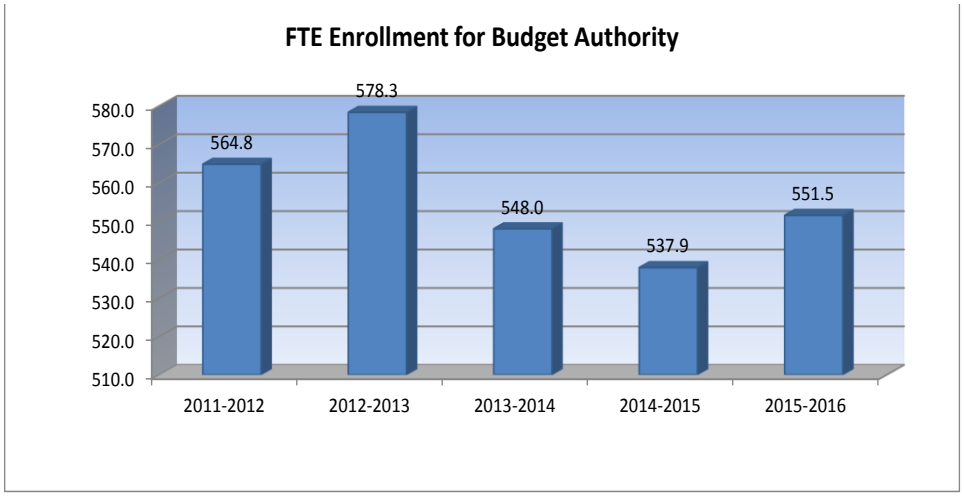
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

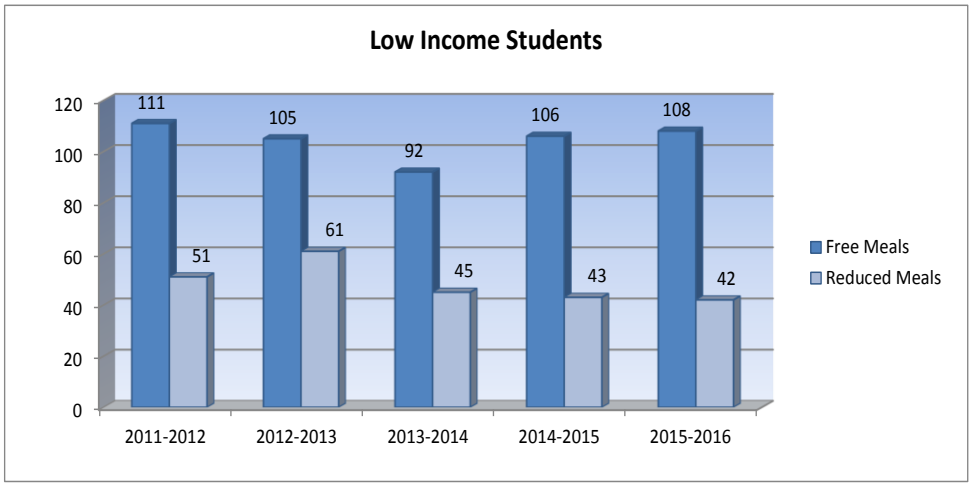
*Excludes "Transfers" to avoid duplication of revenue.

USD# 115

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	564.8	578.3	2%	548.0	-5%	537.9	-2%	551.5	3%
Number of Students - Free Meals	111	105	-5%	92	-12%	106	15%	108	2%
Number of Students - Reduced Meals	51	61	20%	45	-26%	43	-4%	42	-2%



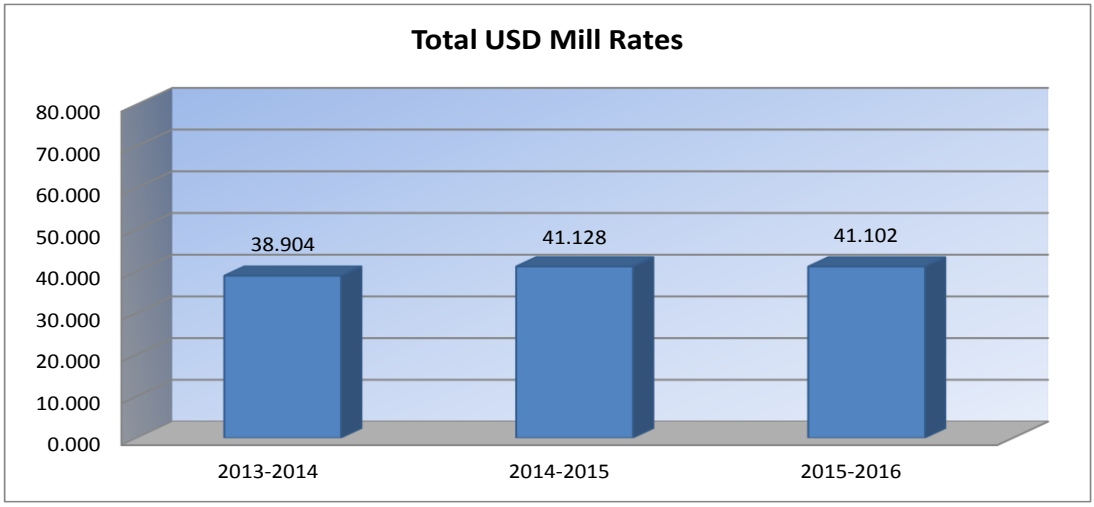


*FTE for state aid and budget authority purposes for the general fund.

USD# 115

Miscellaneous Information
Mill Rates by Fund

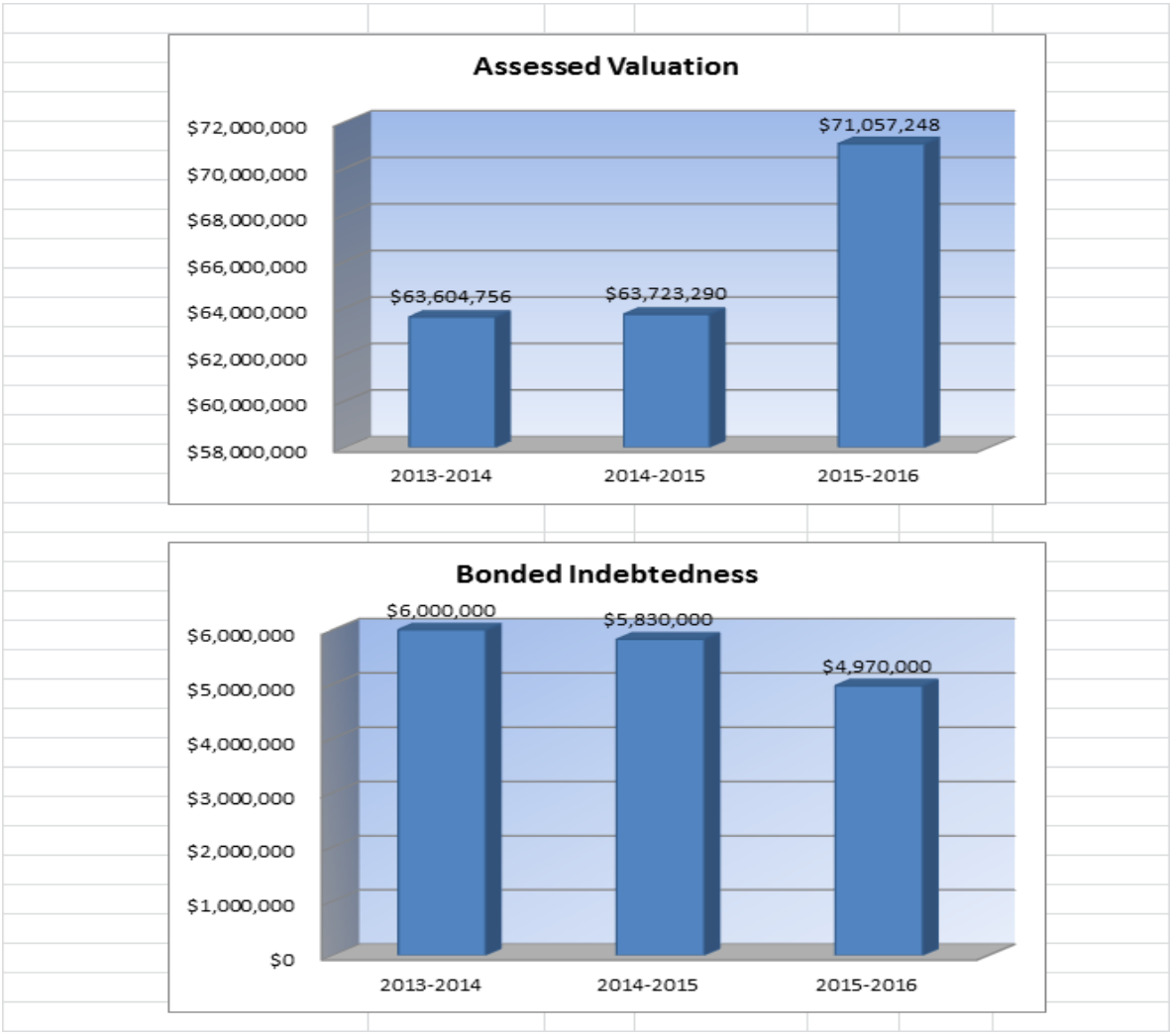
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	11.901	14.128	14.158
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	7.003	7.000	6.944
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	**38.904**	**41.128**	**41.102**
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**



USD# 115

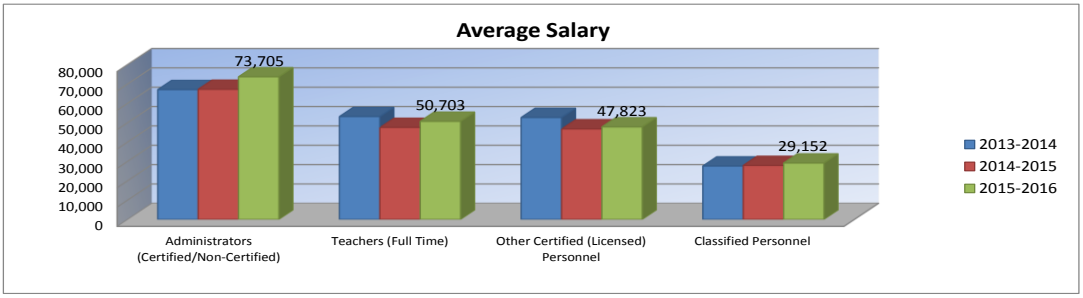
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$63,604,756	$63,723,290	$71,057,248
Bonded Indebtedness	6,000,000	5,830,000	4,970,000



USD# 115
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	9.4	630,598	67,085	8.4	564,769	67,234	8.4	619,119	73,705
Teachers (Full Time)	53.0	2,818,325	53,176	53.0	2,519,710	47,542	53.0	2,687,275	50,703
Other Certified (Licensed) Personnel	10.3	542,592	52,679	10.0	467,908	46,791	9.6	459,103	47,823
Classified Personnel	38.4	1,060,444	27,616	37.2	1,037,505	27,890	37.3	1,087,373	29,152
Substitutes/Temporary Help	XXXXX	149,996	XXXXXXXXX	XXXXX	97,893	XXXXXXXXX	XXXXX	115,800	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) website below:

http://svapp15586.ksde.org/k12/k12.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications website below:

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 website below:

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