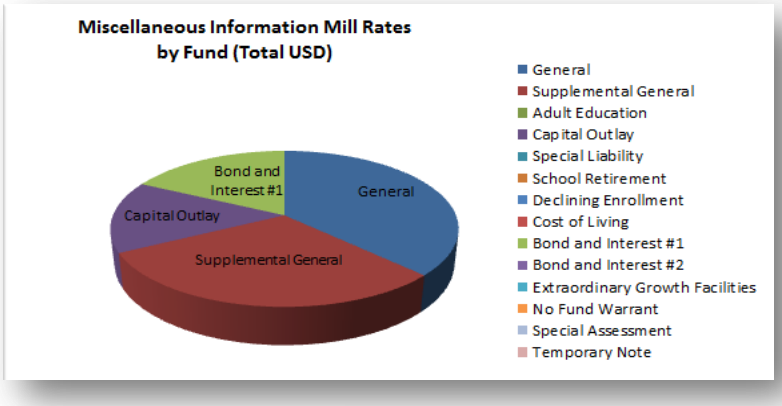
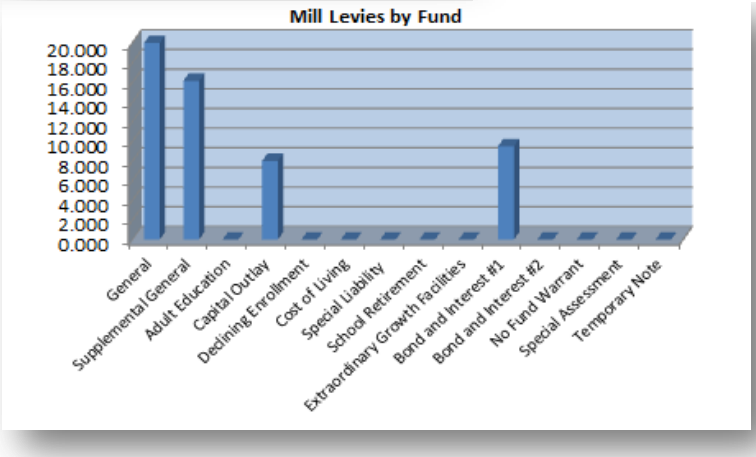
BUDGET AT A GLANCE

2015-16





USD 210 - Hugoton

School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds)..... 2

Total Expenditures by Function (All Funds)..... 3

Total Expenditures Amount per Pupil by Function (All Funds)..... 4

Summary of General and Supplemental General Fund Expenditures..... 5

Instruction Expenses..... 6

Sources of Revenue and Proposed Budget for 2015-16..... 7

Enrollment and Low Income Students..... 8

Mill Rates by Fund..... 9

Assessed Valuation and Bonded Indebtedness..... 10

Average Salary..... 11

KSDE Website Information..... 12

USD# 210

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	8,055,287	52%	8,016,766	55%	0%	7,764,849	52%	-3%
Student Support Services	335,199	2%	316,156	2%	-6%	346,272	2%	10%
Instructional Support Services	710,780	5%	696,922	5%	-2%	770,231	5%	11%
Administration & Support	1,584,270	10%	1,151,495	8%	-27%	1,272,653	9%	11%
Operations & Maintenance	1,236,647	8%	1,220,699	8%	-1%	1,282,265	9%	5%
Transportation	554,612	4%	476,942	3%	-14%	535,833	4%	12%
Food Services	652,560	4%	620,724	4%	-5%	677,770	5%	9%
Capital Improvements	289,139	2%	153,538	1%	-47%	400,000	3%	161%
Debt Services	1,958,521	13%	1,864,423	13%	-5%	1,900,713	13%	2%
Other Costs	1,650	0%	6,863	0%	316%	9,115	0%	33%
Total Expenditures*	15,378,665	100%	14,524,528	100%	-6%	14,959,701	100%	3%
Amount per Pupil	$14,645		$13,724		-6%	$13,849		1%
Current Expenditures**	12,663,648	100%	12,025,963	100%	-5%	12,058,988	100%	0%
Amount per Pupil	$12,059		$11,363		-6%	$11,164		-2%

Percent of Expenditures

Instruction*** (Total Expenditures)	8,046,233	52%	7,802,011	54%	2%	7,564,849	51%	-3%
Instruction*** (Current Expenditure	8,046,233	64%	7,802,011	65%	1%	7,564,849	63%	-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.*

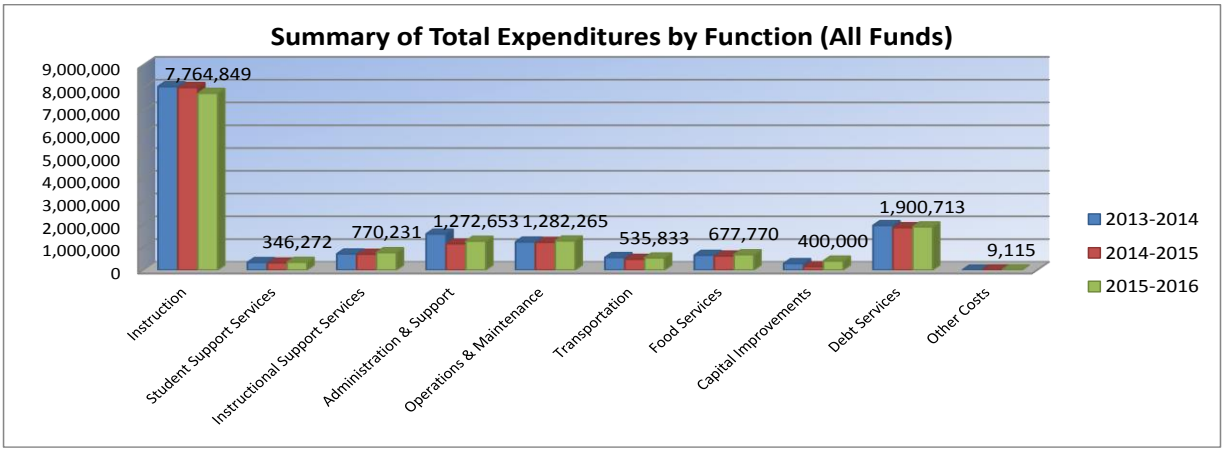
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

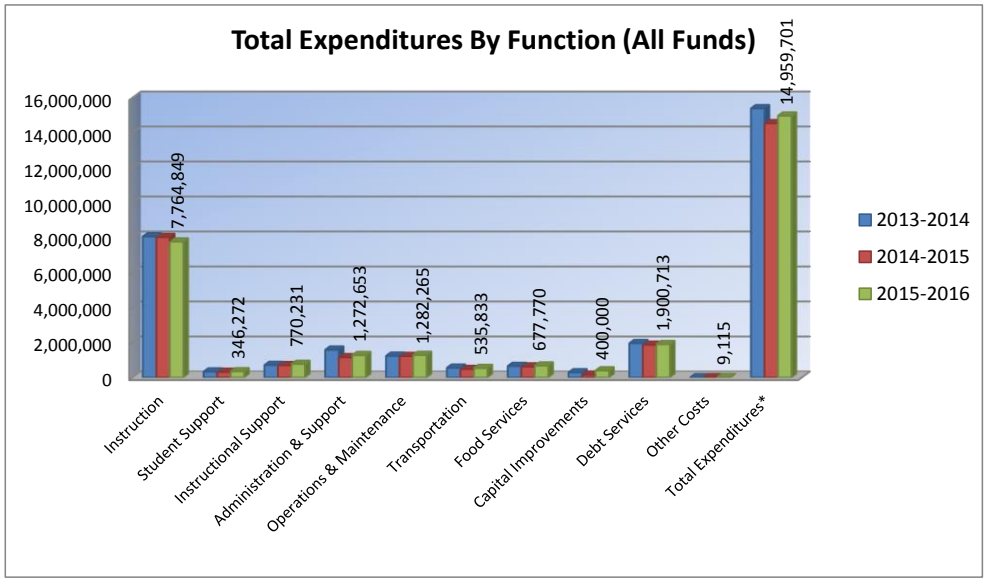
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 210

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	8,055,287	8,016,766	7,764,849
Student Support	335,199	316,156	346,272
Instructional Support	710,780	696,922	770,231
Administration & Support	1,584,270	1,151,495	1,272,653
Operations & Maintenance	1,236,647	1,220,699	1,282,265
Transportation	554,612	476,942	535,833
Food Services	652,560	620,724	677,770
Capital Improvements	289,139	153,538	400,000
Debt Services	1,958,521	1,864,423	1,900,713
Other Costs	1,650	6,863	9,115
Total Expenditures*	15,378,665	14,524,528	14,959,701

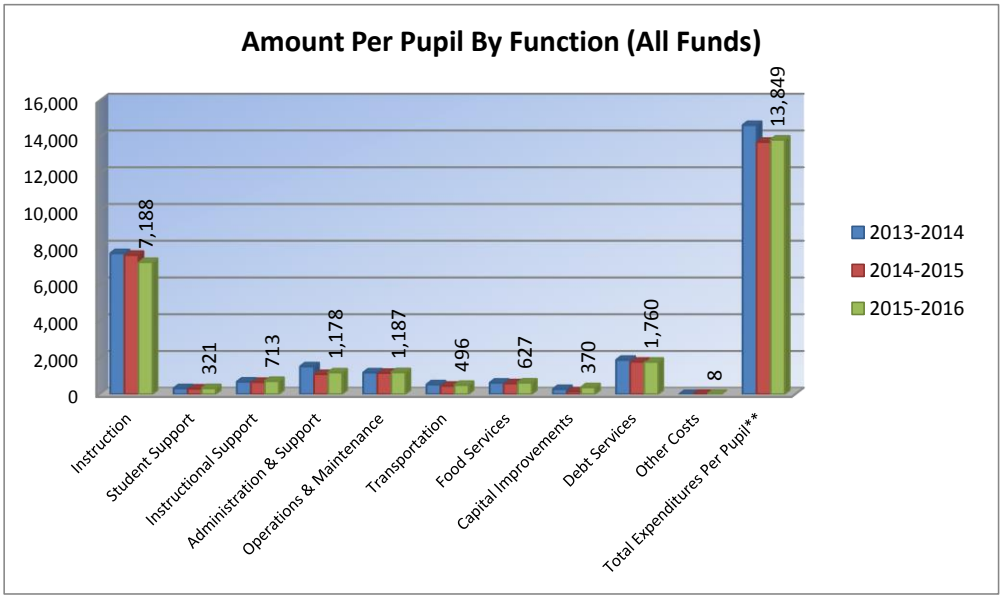


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	7,671	7,575	7,188
Student Support	319	299	321
Instructional Support	677	659	713
Administration & Support	1,509	1,088	1,178
Operations & Maintenance	1,178	1,153	1,187
Transportation	528	451	496
Food Services	621	587	627
Capital Improvements	275	145	370
Debt Services	1,865	1,762	1,760
Other Costs	2	6	8
Total Expenditures Per Pupil**	14,645	13,724	13,849
Enrollment (FTE)*	1,050.1	1,058.3	1,080.2

**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.*



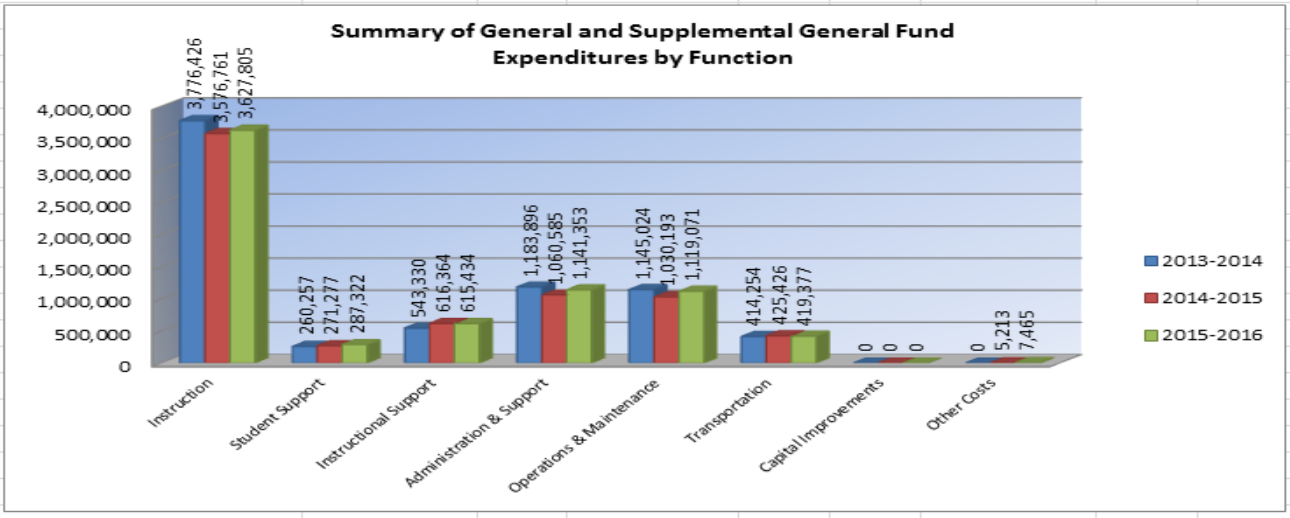
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 210

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	3,776,426	52%	3,576,761	51%	-5%	3,627,805	50%	1%
Student Support	260,257	4%	271,277	4%	4%	287,322	4%	6%
Instructional Support	543,330	7%	616,364	9%	13%	615,434	9%	0%
Administration & Support	1,183,896	16%	1,060,585	15%	-10%	1,141,353	16%	8%
Operations & Maintenance	1,145,024	16%	1,030,193	15%	-10%	1,119,071	16%	9%
Transportation	414,254	6%	425,426	6%	3%	419,377	6%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	5,213	0%	0%	7,465	0%	43%
Total Expenditures	7,323,187	100%	6,985,819	100%	-5%	7,217,827	100%	3%
Amount per Pupil	$6,974		$6,601		-5%	$6,682		1%

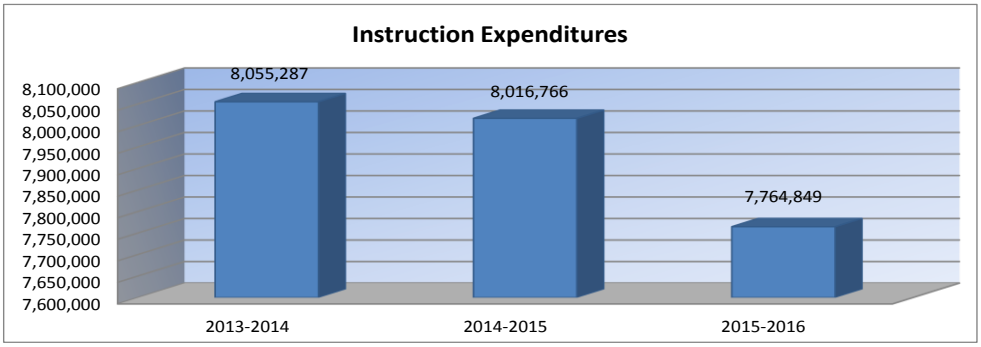
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpe and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 210

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	3,580,667		3,559,761	-1%		3,610,805	1%
Federal Funds	492,376		407,263	-17%		411,028	1%
Supplemental General	195,759		17,000	-91%		17,000	0%
At Risk (4yr Old)	123,000		106,950	-13%		125,000	17%
At Risk (K-12)	1,097,469		1,036,188	-6%		1,037,257	0%
Bilingual Education	452,856		419,483	-7%		419,483	0%
Virtual Education	22,260		22,342	0%		62,190	178%
Capital Outlay	9,054		214,755	2272%		200,000	-7%
Driver Education	12,064		14,179	18%		15,718	11%
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	857,320		825,166	-4%		906,840	10%
Cost of Living	0		0	0%		0	0%
Vocational Education	163,699		121,661	-26%		130,000	7%
Gifts/Grants	33,673		18,212	-46%		60,000	229%
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. Contributior	410,278		619,587	51%		769,528	24%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,400		13,000	829%			
Activity Fund	603,412		621,219	3%			
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	8,055,287		8,016,766	0%		7,764,849	-3%
Enrollment (FTE)*	1,050.1		1,058.3	1%		1,080.2	2%
Amount per Pupil	7,671		7,575	-1%		7,188	-5%
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	8,055,287		8,016,766	0%		7,764,849	-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 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 210

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	8,266,363	0	8,266,363	0	0	0	0	0
Supplemental General	2,554,725	161,091				0	2,393,634	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	125,000	0		0	xxxxxxxxxxx	125,000	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	1,037,257	1,069		0	xxxxxxxxxxx	1,036,188	0	0
Bilingual Education	419,483	0		0	xxxxxxxxxxx	419,483	0	0
Virtual Education	75,000	0			0	75,000	0	0
Capital Outlay	1,000,000	601,673		0	15,000	0	776,020	392,693
Driver Training	15,718	25,124	2,850	0	xxxxxxxxxxx	0	8,000	20,256
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	681,770	110,554	6,120	395,159	xxxxxxxxxxx	50,000	232,750	112,813
Professional Development	43,022	54,323		0	xxxxxxxxxxx	40,000	0	51,301
Parent Education Program	42,652	0	25,851	0	xxxxxxxxxxx	16,801	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	923,296	329,107	0	0	xxxxxxxxxxx	875,000	0	280,811
Vocational Education	130,000	1,810	8,036	0	xxxxxxxxxxx	120,154	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		473,104						XXXXXXXX
Gifts and Grants	60,000	51,938					25,000	16,938
Textbook & Student Materials Revolving		2,554						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	845,635	0				845,635		XXXXXXXXX
Contingency Reserve		563,835						XXXXXXXXX
Activity Funds		130,720						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,900,713	1,866,203	0	0	0		1,888,246	1,853,736
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			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	442,328	0	xxxxxxxxxxx	442,328	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	18,562,962	4,373,105	8,309,220	837,487	15,000	3,603,261	5,323,650	2,728,548
Less Transfers	3,603,261							
TOTAL Budget Expenditures	$14,959,701							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	4,703,676	8,074,511	8,309,220
Federal Revenues	901,307	826,771	837,487
Local Revenues*	10,735,398	6,899,771	5,338,650
Total Revenues	16,340,381	15,801,053	14,485,357
Revenues Per Pupil	15,561	14,931	13,410

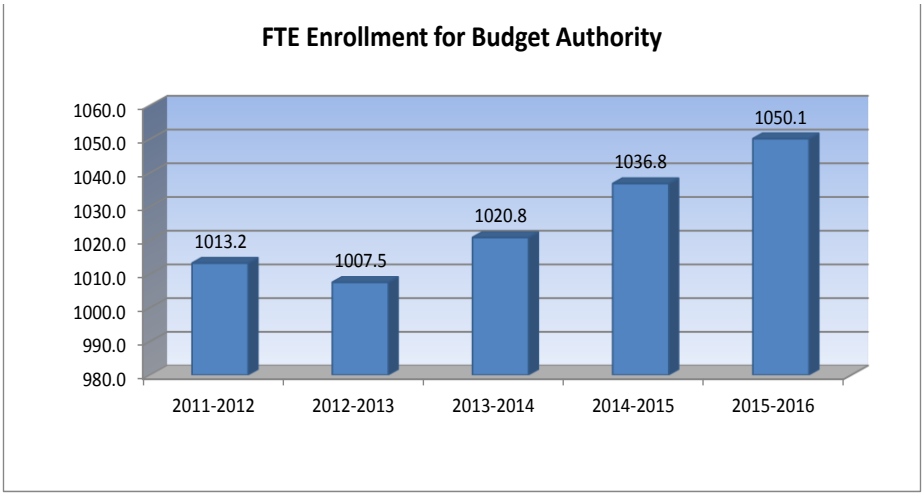
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

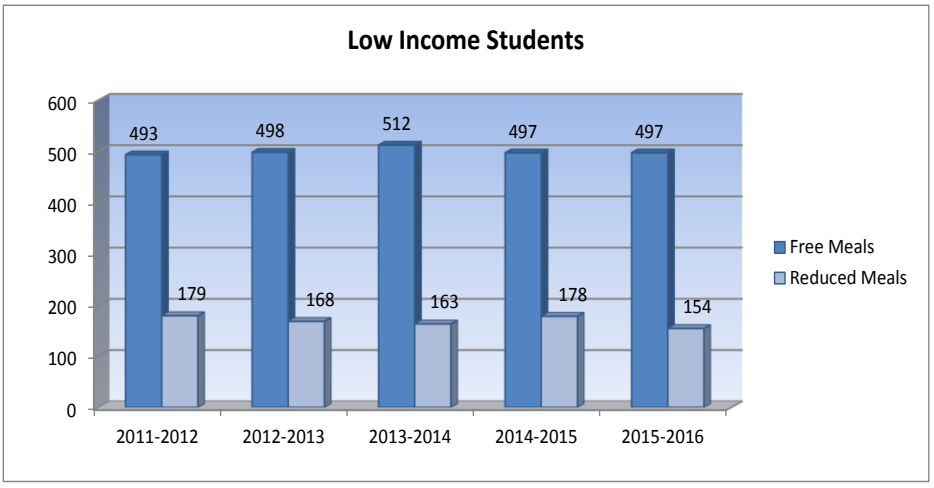
*Excludes "Transfers" to avoid duplication of revenue.

USD# 210

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)*	1,013.2	1,007.5	-1%	1,020.8	1%	1,036.8	2%	1,050.1	1%
Number of Students - Free Meals	493	498	1%	512	3%	497	-3%	497	0%
Number of Students - Reduced Meals	179	168	-6%	163	-3%	178	9%	154	-13%



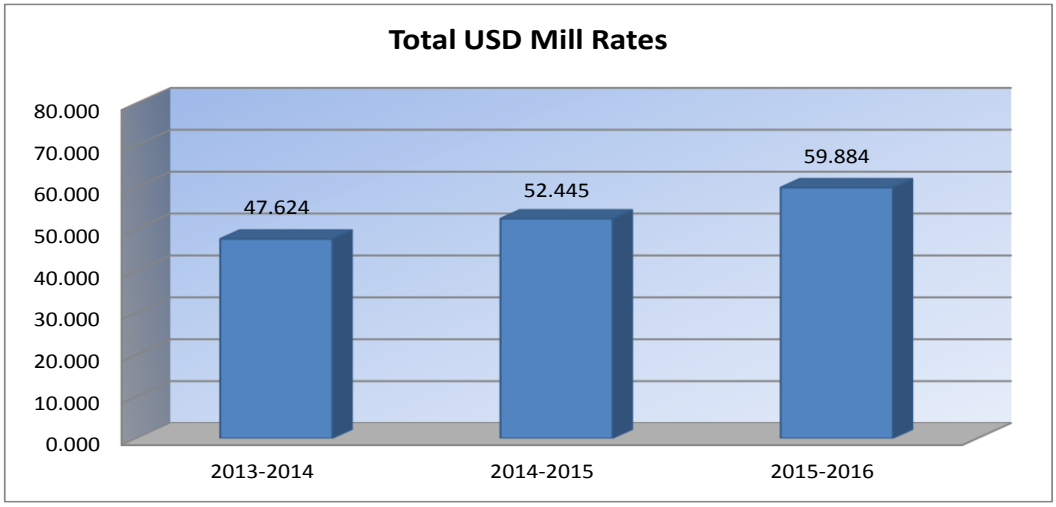


*FTE for state aid and budget authority purposes for the general fund.

USD# 210

Miscellaneous Information
Mill Rates by Fund

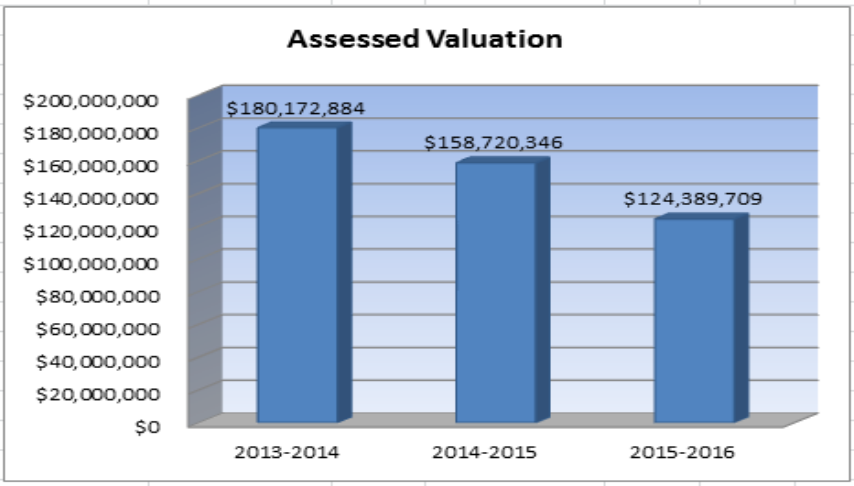
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	13.806	16.417	19.003
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	6.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	9.818	12.028	14.881
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	**47.624**	**52.445**	**59.884**
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	2.750	2.750	2.750
Rec Comm Employee Bnfts	0.402	0.524	0.609
TOTAL OTHER	**3.152**	**3.274**	**3.359**

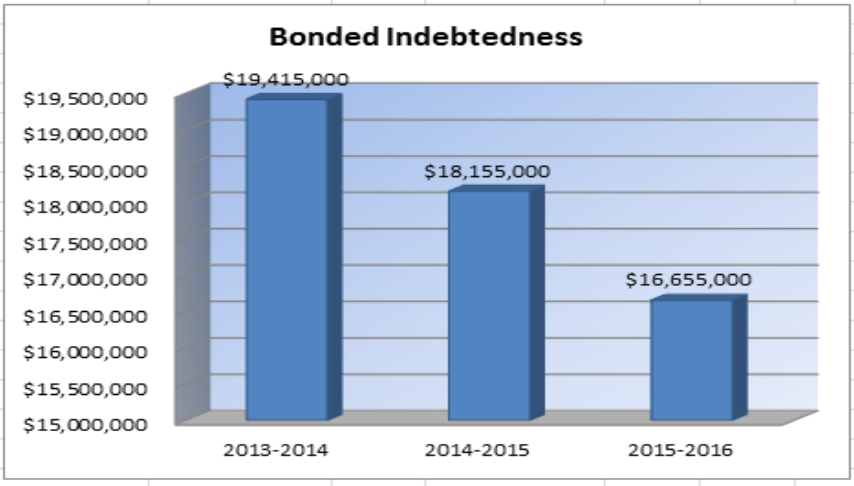


USD# 210

Other Information

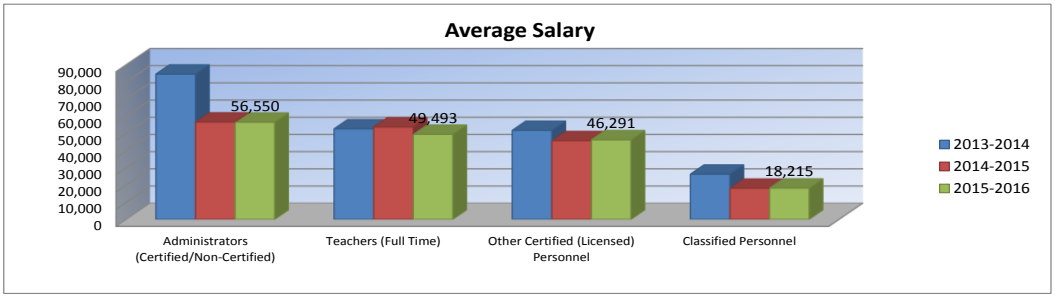
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$180,172,884	$158,720,346	$124,389,709
Bonded Indebtedness	19,415,000	18,155,000	16,655,000





USD# 210
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)	8.5	718,379	84,515	13.0	736,215	56,632	13.0	735,154	56,550
Teachers (Full Time)	80.0	4,213,225	52,665	80.0	4,300,514	53,756	80.0	3,959,461	49,493
Other Certified (Licensed) Personnel	8.5	440,163	51,784	8.4	384,854	45,816	8.4	388,843	46,291
Classified Personnel	86.0	2,263,334	26,318	114.0	2,067,460	18,136	114.0	2,076,460	18,215
Substitutes/Temporary Help	XXXXX	210,334	XXXXXXXXX	XXXXX	330,658	XXXXXXXXX	XXXXX	330,658	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