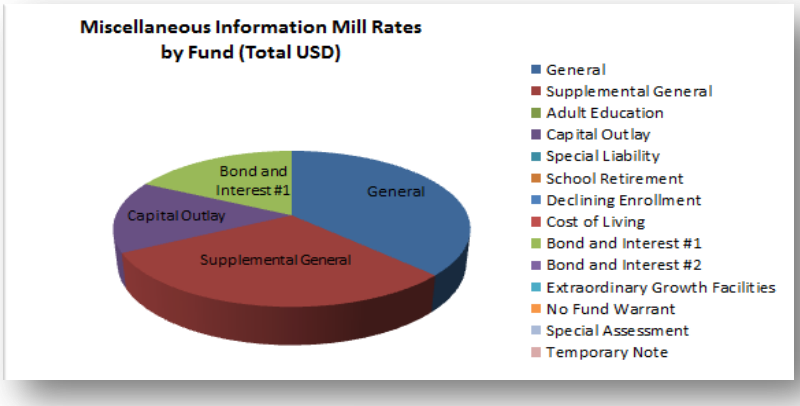
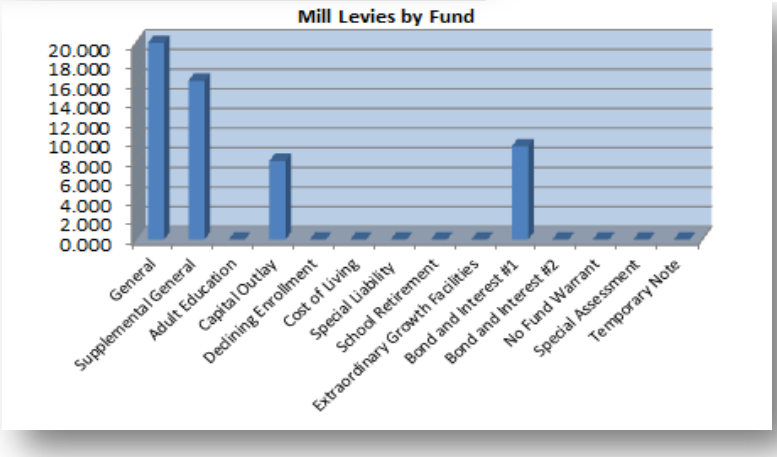
BUDGET AT A GLANCE

2015-16





USD 272 - Waconda

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	2,994,435	65%	2,690,274	63%	-10%	2,426,522	52%	-10%
Student Support Services	118,176	3%	117,597	3%	0%	164,450	3%	40%
Instructional Support Services	32,940	1%	18,776	0%	-43%	88,400	2%	371%
Administration & Support	594,670	13%	547,221	13%	-8%	829,450	18%	52%
Operations & Maintenance	403,972	9%	401,241	9%	-1%	522,693	11%	30%
Transportation	162,925	4%	271,858	6%	67%	308,450	7%	13%
Food Services	257,722	6%	256,744	6%	0%	252,893	5%	-1%
Capital Improvements	34,907	1%	0	0%	-100%	115,000	2%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,599,747	100%	4,303,711	100%	-6%	4,707,858	100%	9%
Amount per Pupil	$14,871		$14,491		-3%	$15,335		6%
Current Expenditures**	4,553,712	100%	4,075,944	100%	-10%	3,796,197	100%	-7%
Amount per Pupil	$14,723		$13,724		-7%	$12,365		-10%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,988,844	65%	2,670,522	62%	-3%	2,366,522	50%	-12%
Instruction*** (Current Expenditures)	2,988,844	66%	2,670,522	66%	0%	2,366,522	62%	-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.*

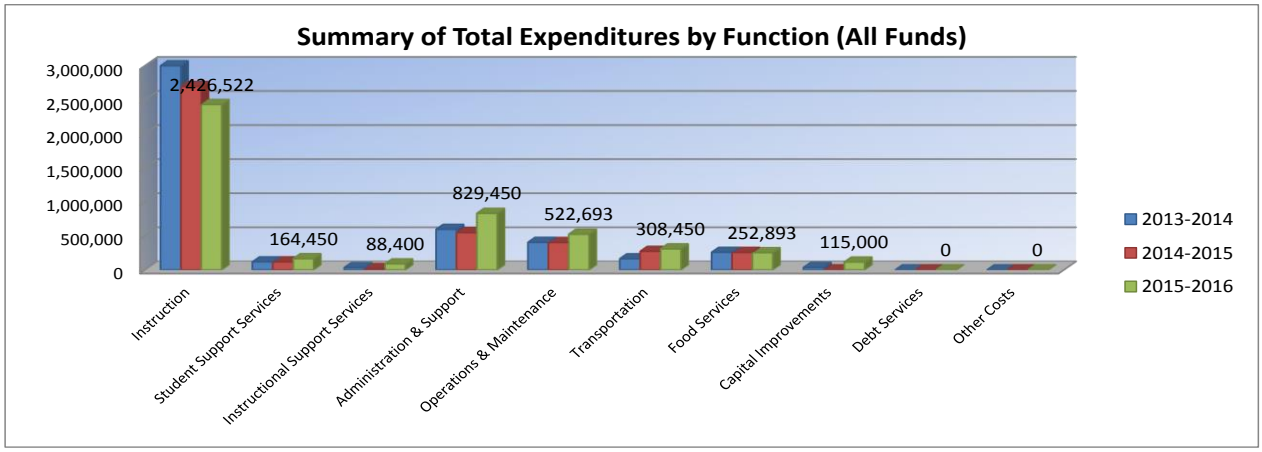
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

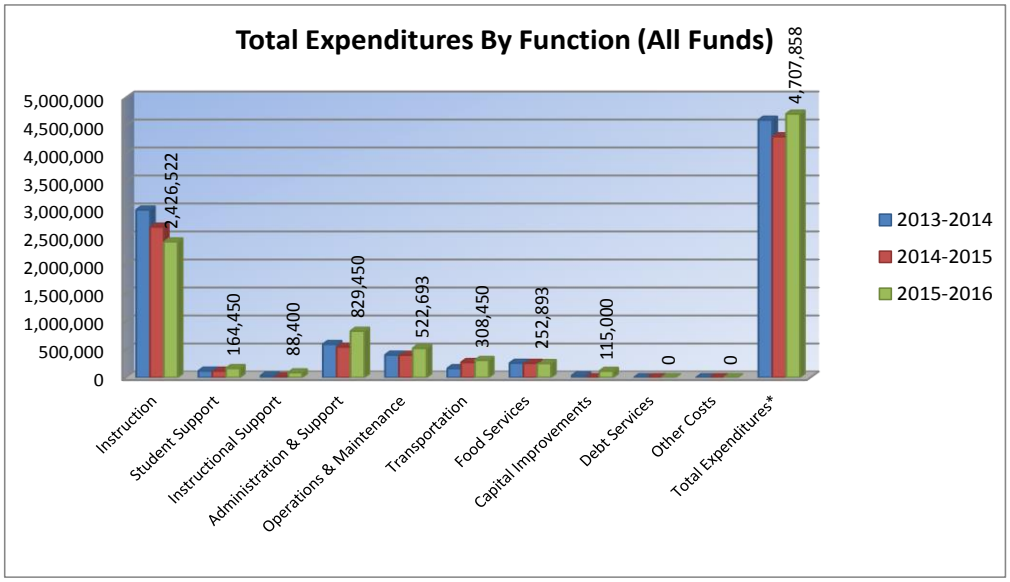
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 272

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,994,435	2,690,274	2,426,522
Student Support	118,176	117,597	164,450
Instructional Support	32,940	18,776	88,400
Administration & Support	594,670	547,221	829,450
Operations & Maintenance	403,972	401,241	522,693
Transportation	162,925	271,858	308,450
Food Services	257,722	256,744	252,893
Capital Improvements	34,907	0	115,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	4,599,747	4,303,711	4,707,858

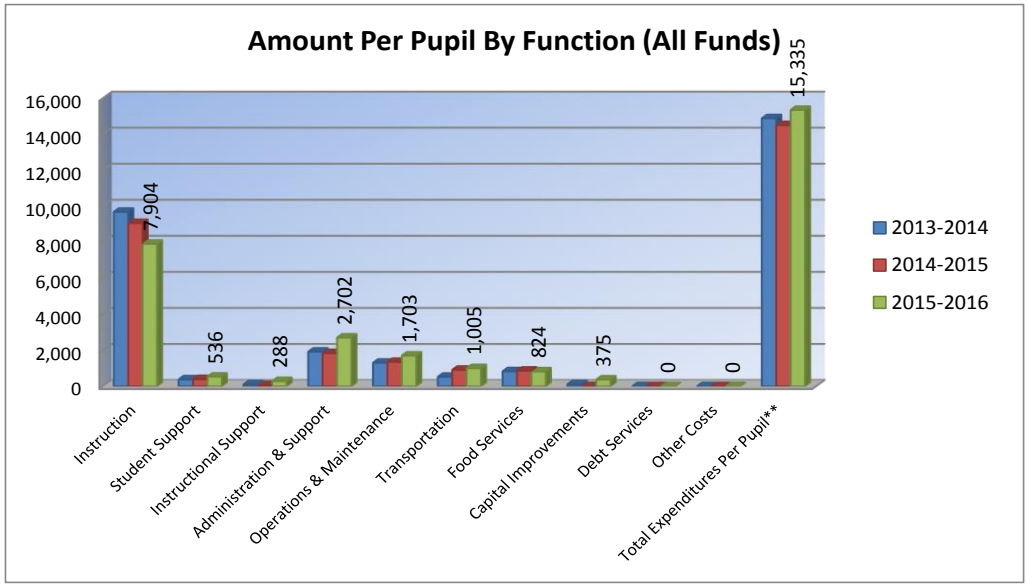


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	9,681	9,058	7,904
Student Support	382	396	536
Instructional Support	106	63	288
Administration & Support	1,923	1,842	2,702
Operations & Maintenance	1,306	1,351	1,703
Transportation	527	915	1,005
Food Services	833	864	824
Capital Improvements	113	0	375
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,871	14,491	15,335
Enrollment (FTE)*	309.3	297.0	307.0

**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.*



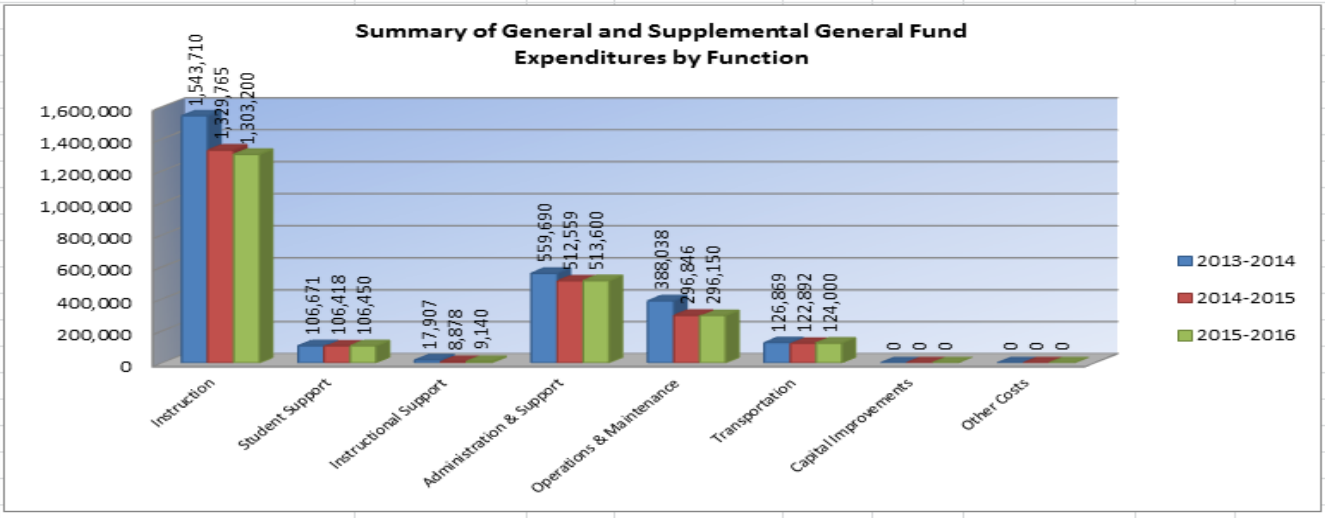
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 272

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	1,543,710	56%	1,329,765	56%	-14%	1,303,200	55%	-2%
Student Support	106,671	4%	106,418	4%	0%	106,450	5%	0%
Instructional Support	17,907	1%	8,878	0%	-50%	9,140	0%	3%
Administration & Support	559,690	20%	512,559	22%	-8%	513,600	22%	0%
Operations & Maintenance	388,038	14%	296,846	12%	-24%	296,150	13%	0%
Transportation	126,869	5%	122,892	5%	-3%	124,000	5%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,742,885	100%	2,377,358	100%	-13%	2,352,540	100%	-1%
Amount per Pupil	$8,868		$8,005		-10%	$7,663		-4%

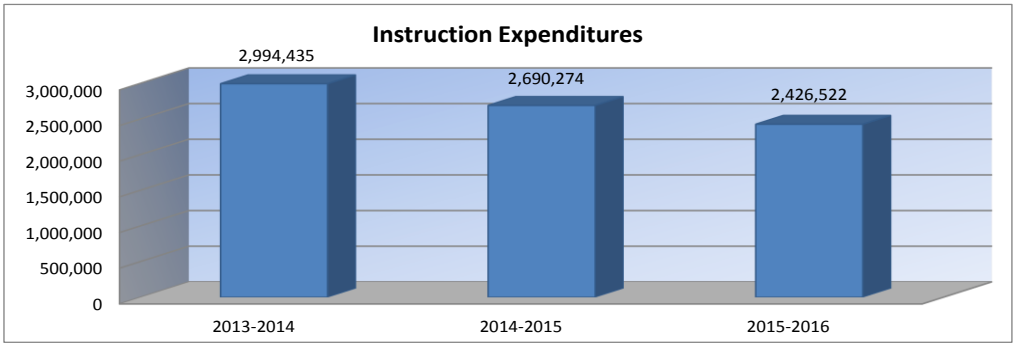
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 272

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	1,233,190		1,027,885	-17%		1,014,000	-1%
Federal Funds	108,199		84,587	-22%		0	-100%
Supplemental General	310,520		301,880	-3%		289,200	-4%
At Risk (4yr Old)	41,530		32,759	-21%		39,200	20%
At Risk (K-12)	202,000		200,687	-1%		193,180	-4%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	5,591		19,752	253%		60,000	204%
Driver Education	5,584		3,841	-31%		6,000	56%
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	553,959		563,207	2%		581,536	3%
Cost of Living	0		0	0%		0	0%
Vocational Education	110,729		107,912	-3%		108,406	0%
Gifts/Grants	100		4,020	3920%		15,000	273%
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	117,757		104,704	-11%		120,000	15%
Contingency Reserve	62,870		0	-100%			
Text Book & Student Material	10,507		0	-100%			
Activity Fund	231,899		239,040	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	2,994,435		2,690,274	-10%		2,426,522	-10%
Enrollment (FTE)*	309.3		297.0	-4%		307.0	3%
Amount per Pupil	9,681		9,058	-6%		7,904	-13%
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	2,994,435		2,690,274	-10%		2,426,522	-10%



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 272

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	2,939,970	600	2,909,970	29,400	0	0	0	0
Supplemental General	868,923	38,813				196,227	633,883	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	47,000	24,215		0	xxxxxxxxxxx	26,473	0	3,688
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	193,180	3,180		0	xxxxxxxxxxx	193,000	0	3,000
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	911,661	678,622		0	0	0	233,039	0
Driver Training	6,882	5,628	1,254	0	xxxxxxxxxxx	0	3,000	3,000
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	245,300	43,096	1,432	91,142	xxxxxxxxxxx	155,000	77,876	123,246
Professional Development	21,260	10,000		0	xxxxxxxxxxx	11,260	0	0
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	603,886	30,021	0	0	xxxxxxxxxxx	577,000	0	3,135
Vocational Education	108,406	8,406	0	0	xxxxxxxxxxx	100,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	20,350	14,160					15,000	8,810
Textbook & Student Materials Revolving		10,233						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	197,393	0				197,393		XXXXXXXX
Contingency Reserve		12,130						XXXXXXXX
Activity Funds		39,780						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
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	0	0	xxxxxxxxxxx	78,211	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	78,211
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,164,211	918,884	2,912,656	198,753	0	1,456,353	962,798	223,090
Less Transfers	1,456,353							
TOTAL Budget Expenditures	$4,707,858							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	2,578,009	2,864,249	2,912,656
Federal Revenues	237,105	214,739	198,753
Local Revenues*	1,715,173	1,312,444	962,798
Total Revenues	4,530,287	4,391,432	4,074,207
Revenues Per Pupil	14,647	14,786	13,271

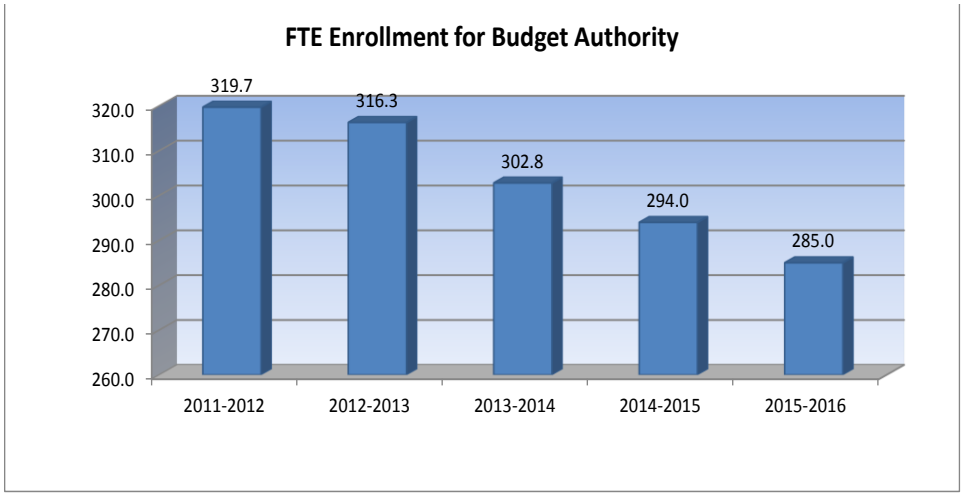
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

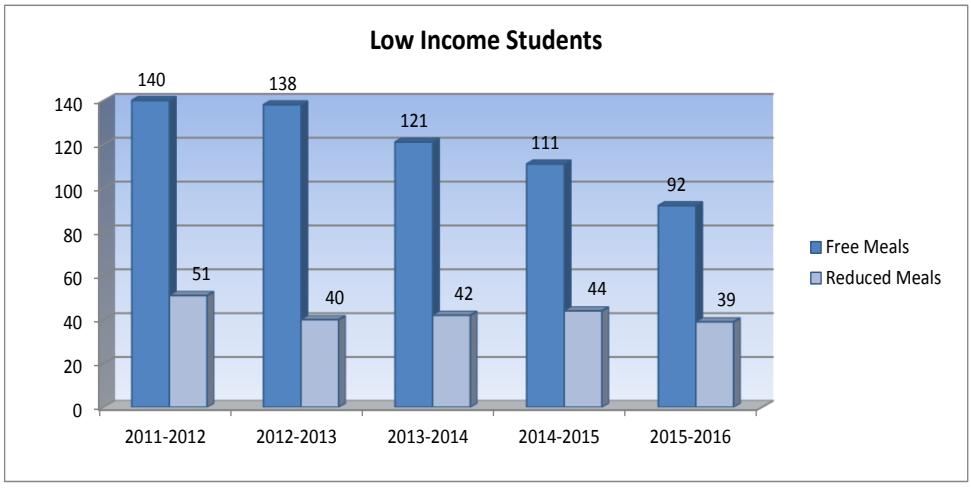
*Excludes "Transfers" to avoid duplication of revenue.

USD# 272

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)*	319.7	316.3	-1%	302.8	-4%	294.0	-3%	285.0	-3%
Number of Students - Free Meals	140	138	-1%	121	-12%	111	-8%	92	-17%
Number of Students - Reduced Meals	51	40	-22%	42	5%	44	5%	39	-11%



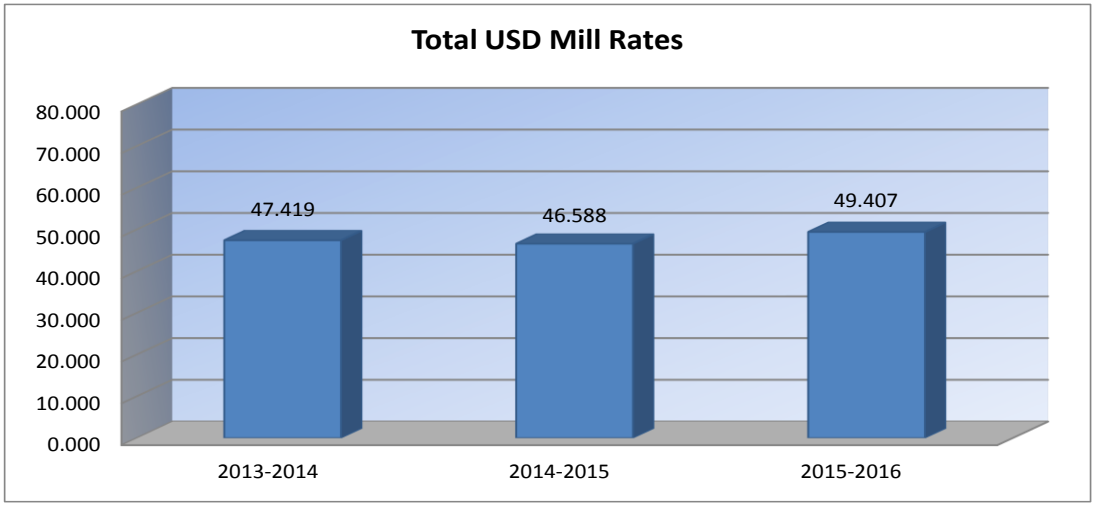


*FTE for state aid and budget authority purposes for the general fund.

USD# 272

Miscellaneous Information
Mill Rates by Fund

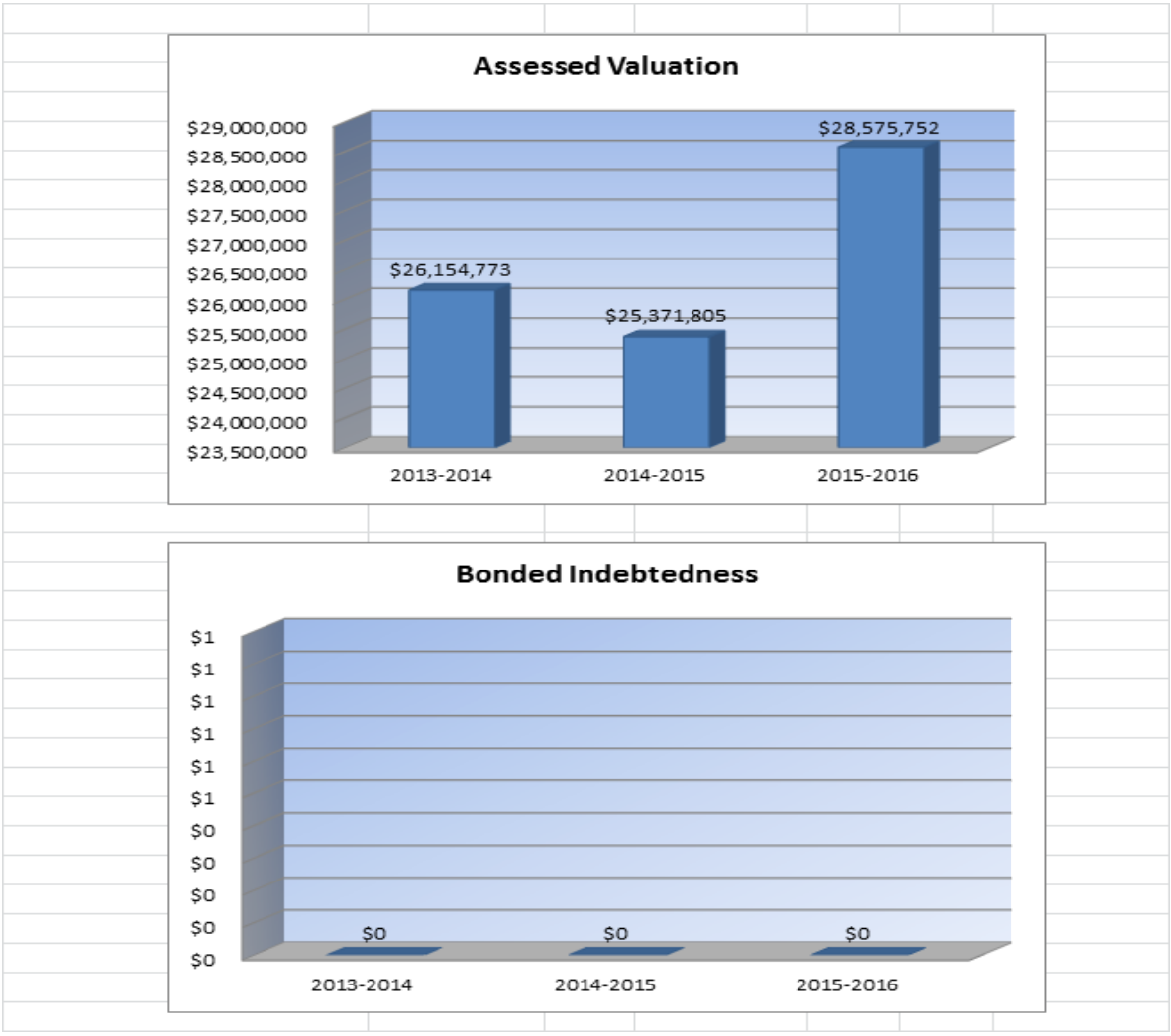
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	24.417	18.593	21.407
Adult Education	0.000	0.000	0.000
Capital Outlay	3.002	7.995	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	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	**47.419**	**46.588**	**49.407**
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# 272

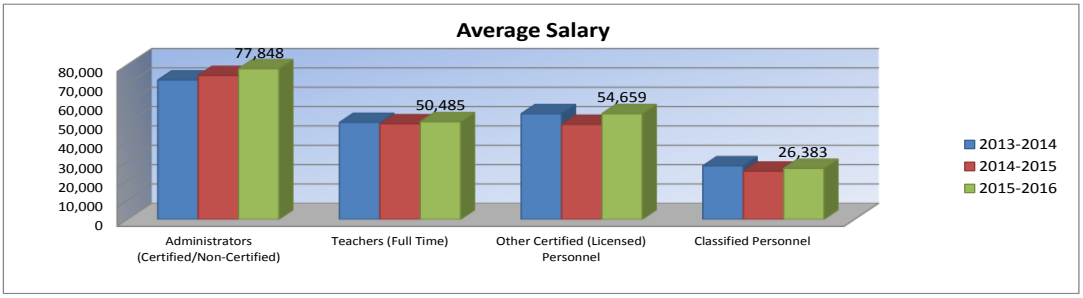
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$26,154,773	$25,371,805	$28,575,752
Bonded Indebtedness	0	0	0



USD# 272
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)	3.2	230,554	72,048	3.1	230,544	74,369	3.0	233,544	77,848
Teachers (Full Time)	29.0	1,454,138	50,143	28.0	1,383,253	49,402	25.0	1,262,131	50,485
Other Certified (Licensed) Personnel	3.5	191,240	54,640	2.5	122,818	49,127	2.0	109,318	54,659
Classified Personnel	23.0	637,809	27,731	22.0	548,677	24,940	18.0	474,885	26,383
Substitutes/Temporary Help	XXXXX	20,466	XXXXXXXXX	XXXXX	20,466	XXXXXXXXX	XXXXX		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