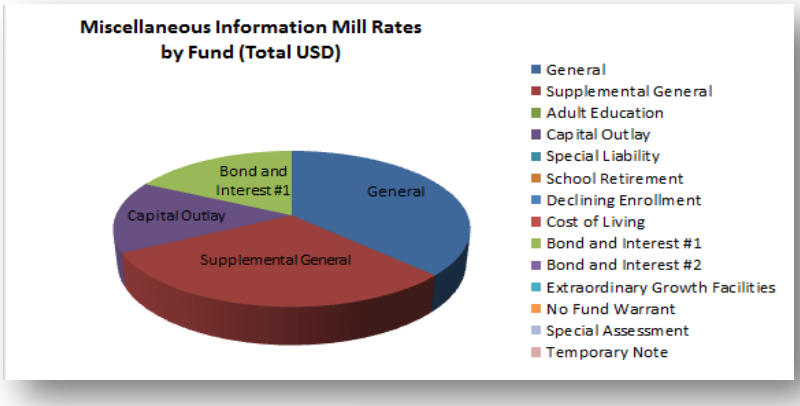
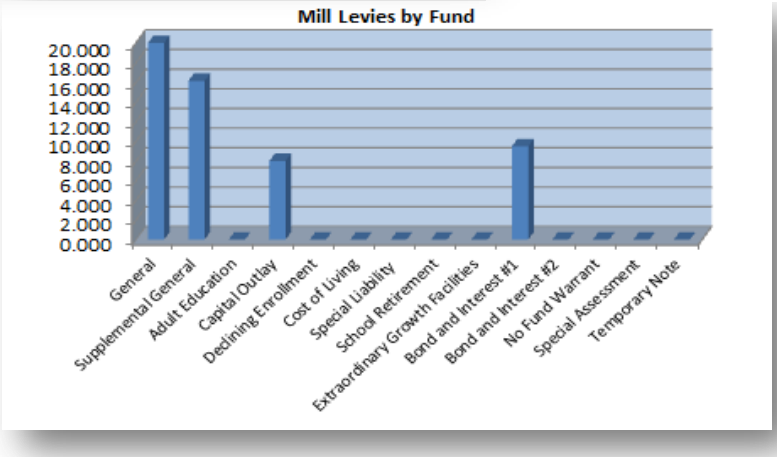
BUDGET AT A GLANCE

2015-16





USD 326 - Logan

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	1,988,344	67%	1,717,699	66%	-14%	2,036,591	66%	19%
Student Support Services	8,757	0%	2,490	0%	-72%	1,000	0%	-60%
Instructional Support Services	13,892	0%	9,362	0%	-33%	12,143	0%	30%
Administration & Support	368,761	12%	294,411	11%	-20%	365,041	12%	24%
Operations & Maintenance	299,233	10%	309,451	12%	3%	326,920	11%	6%
Transportation	136,180	5%	122,709	5%	-10%	179,067	6%	46%
Food Services	149,109	5%	160,683	6%	8%	168,221	5%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	1,219	0%	0%	0	0%	-100%
Total Expenditures*	2,964,276	100%	2,618,024	100%	-12%	3,088,983	100%	18%
Amount per Pupil	$17,335		$17,167		-1%	$21,157		23%
Current Expenditures**	2,893,953	100%	2,557,931	100%	-12%	2,879,275	100%	13%
Amount per Pupil	$16,924		$16,773		-1%	$19,721		18%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,988,344	67%	1,716,202	66%	-1%	2,036,591	66%	0%
Instruction*** (Current Expenditures)	1,988,344	69%	1,716,202	67%	-2%	2,036,591	71%	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.*

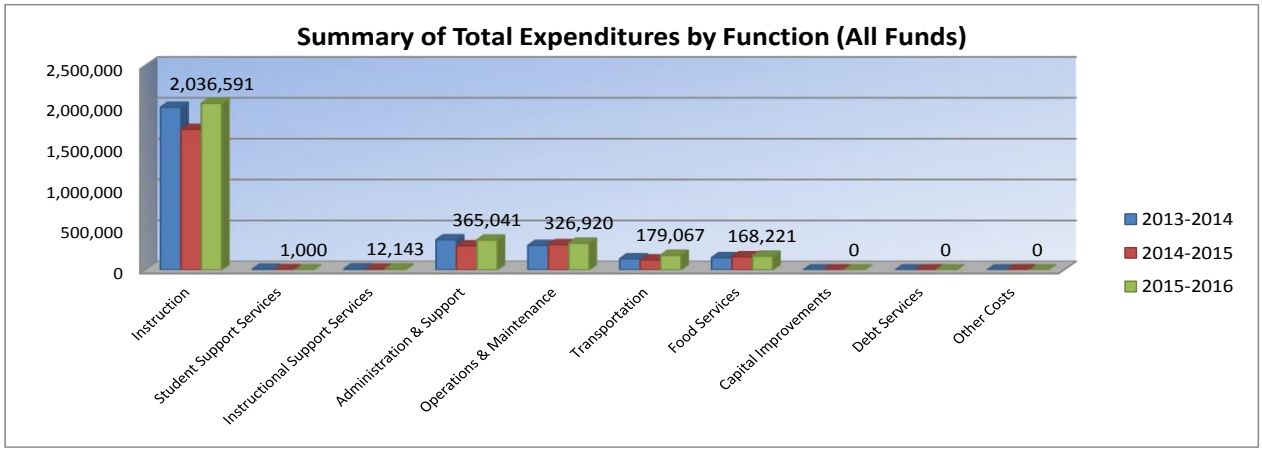
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

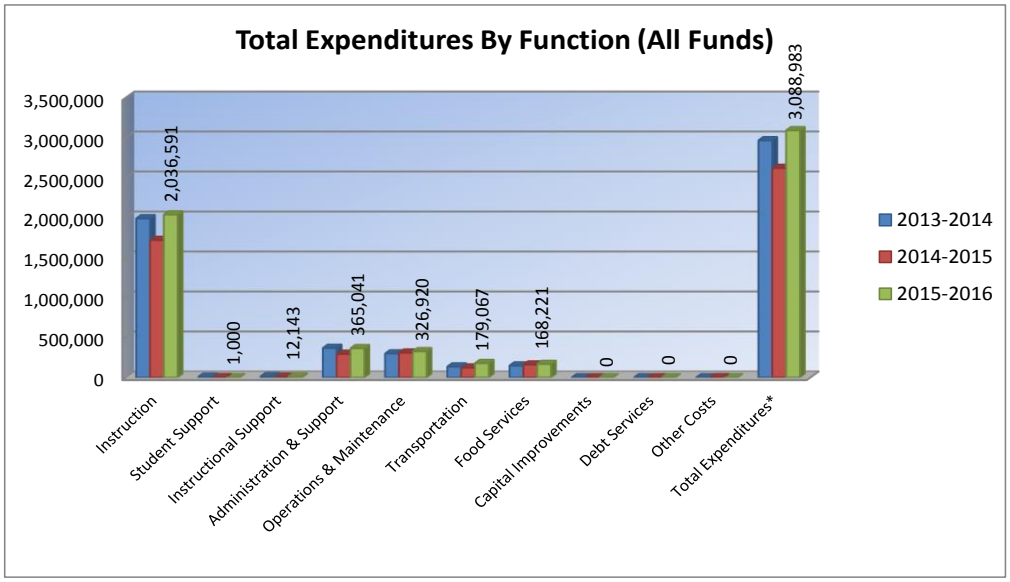
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 326

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	1,988,344	1,717,699	2,036,591
Student Support	8,757	2,490	1,000
Instructional Support	13,892	9,362	12,143
Administration & Support	368,761	294,411	365,041
Operations & Maintenance	299,233	309,451	326,920
Transportation	136,180	122,709	179,067
Food Services	149,109	160,683	168,221
Capital Improvements	0	0	0
Debt Services	0	0	0
Other Costs	0	1,219	0
Total Expenditures*	2,964,276	2,618,024	3,088,983

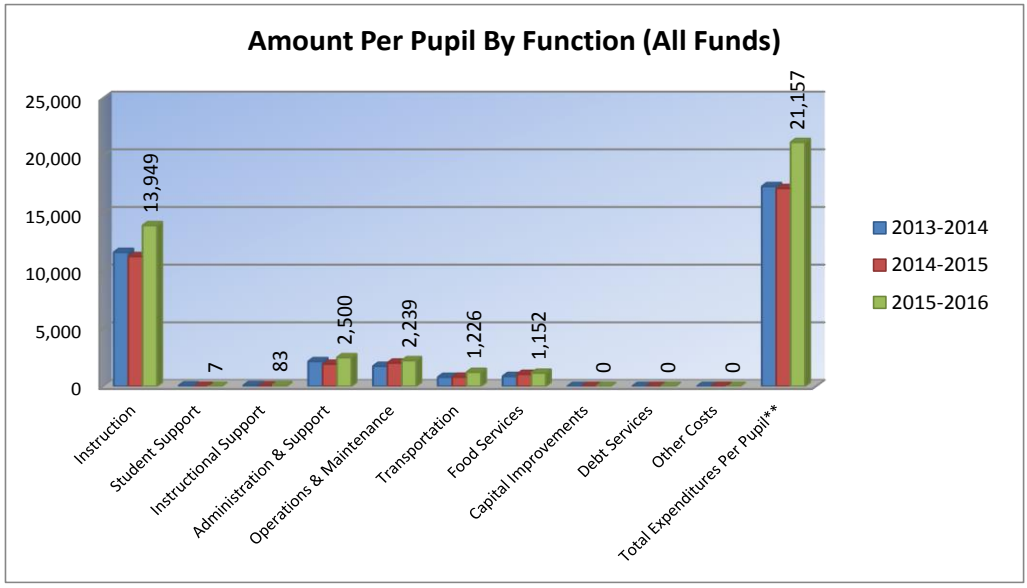


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	11,628	11,264	13,949
Student Support	51	16	7
Instructional Support	81	61	83
Administration & Support	2,156	1,931	2,500
Operations & Maintenance	1,750	2,029	2,239
Transportation	796	805	1,226
Food Services	872	1,054	1,152
Capital Improvements	0	0	0
Debt Services	0	0	0
Other Costs	0	8	0
Total Expenditures Per Pupil**	17,335	17,167	21,157
Enrollment (FTE)*	171.0	152.5	146.0

**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.*

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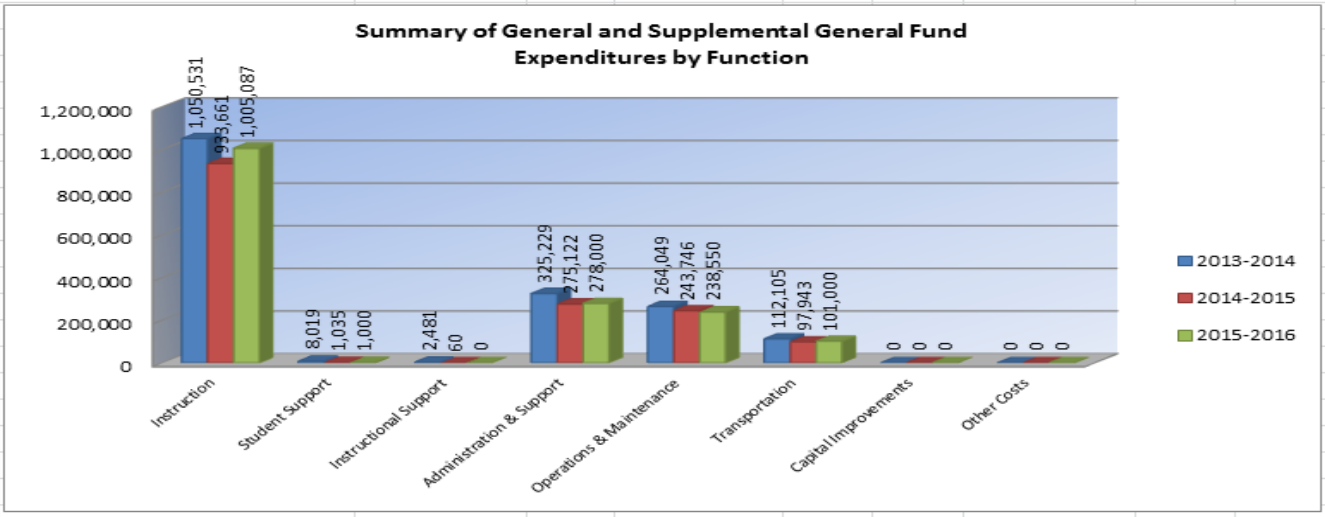
Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	1,050,531	60%	933,661	60%	-11%	1,005,087	62%	8%
Student Support	8,019	0%	1,035	0%	-87%	1,000	0%	-3%
Instructional Support	2,481	0%	60	0%	-98%	0	0%	-100%
Administration & Support	325,229	18%	275,122	18%	-15%	278,000	17%	1%
Operations & Maintenance	264,049	15%	243,746	16%	-8%	238,550	15%	-2%
Transportation	112,105	6%	97,943	6%	-13%	101,000	6%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,762,414	100%	1,551,567	100%	-12%	1,623,637	100%	5%
Amount per Pupil	$10,307		$10,174		-1%	$11,121		9%

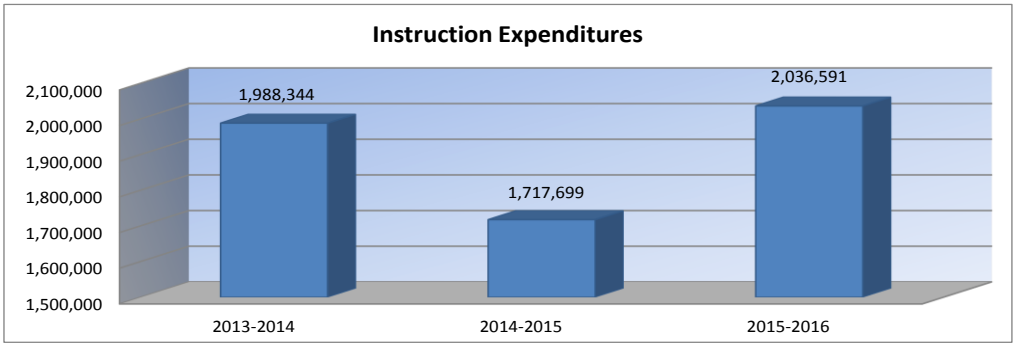
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 326

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	991,110		907,677	-8%		971,000	7%
Federal Funds	39,637		67,423	70%		63,094	-6%
Supplemental General	59,421		25,984	-56%		34,087	31%
At Risk (4yr Old)	50,826		55,416	9%		70,195	27%
At Risk (K-12)	164,125		143,524	-13%		173,069	21%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		1,497	0%		0	-100%
Driver Education	5,973		4,152	-30%		6,342	53%
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	17,724		0	-100%		0	0%
Special Education	372,036		284,327	-24%		348,841	23%
Cost of Living	0		0	0%		0	0%
Vocational Education	70,671		71,100	1%		85,037	20%
Gifts/Grants	78,310		60,700	-22%		174,926	188%
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	126,429		92,710	-27%		110,000	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	12,082		3,189	-74%			
Activity Fund	0		0	0%			
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	1,988,344		1,717,699	-14%		2,036,591	19%
Enrollment (FTE)*	171.0		152.5	-11%		146.0	-4%
Amount per Pupil	11,628		11,264	-3%		13,949	24%
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	1,988,344		1,717,699	-14%		2,036,591	19%



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 326

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	1,827,716	0	1,819,716	0	8,000	0	0	0
Supplemental General	565,637	19,197				76,428	470,012	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	70,195	20,195		0	xxxxxxxxxxx	50,000	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	173,069	40,069		0	xxxxxxxxxxx	133,000	0	0
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	209,708	164,487		0	0	14,857	30,393	29
Driver Training	6,342	5,430	912	0	xxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	173,620	38,454	871	53,500	xxxxxxxxxxx	50,000	30,795	0
Professional Development	12,143	8,143		0	xxxxxxxxxxx	4,000	0	0
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	352,341	80,781	0	0	xxxxxxxxxxx	271,560	0	0
Vocational Education	85,037	30,037	0	0	xxxxxxxxxxx	55,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	174,926	124,926					50,000	0
Textbook & Student Materials Revolving		12,549						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	144,871	0				144,871		XXXXXXXXX
Contingency Reserve		163,210						XXXXXXXXX
Activity Funds		17,847						XXXXXXXXX
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	63,094	0	xxxxxxxxxxx	63,094	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	3,858,699	725,325	1,821,499	116,594	8,000	799,716	581,200	29
Less Transfers	799,716							
TOTAL Budget Expenditures	$3,058,983							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	1,665,368	1,800,598	1,821,499
Federal Revenues	125,960	125,397	116,594
Local Revenues*	1,066,673	818,225	589,200
Total Revenues	2,858,001	2,744,220	2,527,293
Revenues Per Pupil	16,713	17,995	17,310

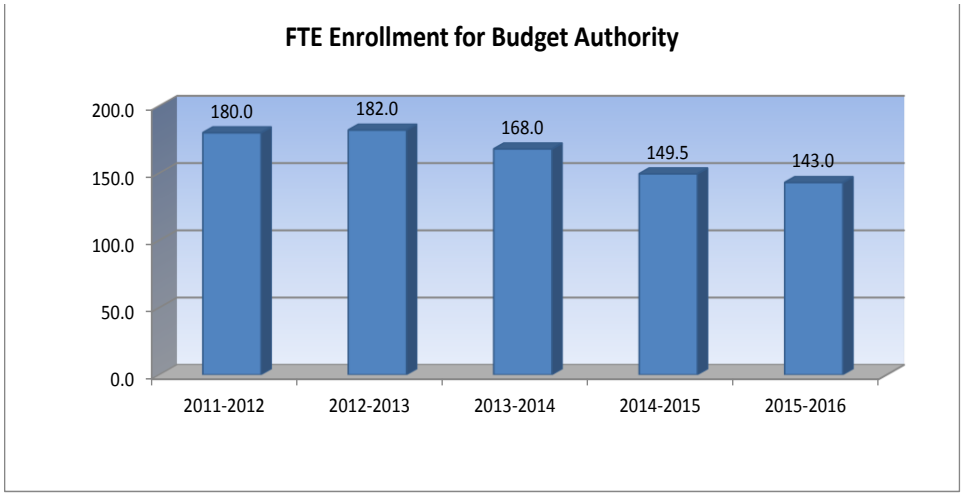
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

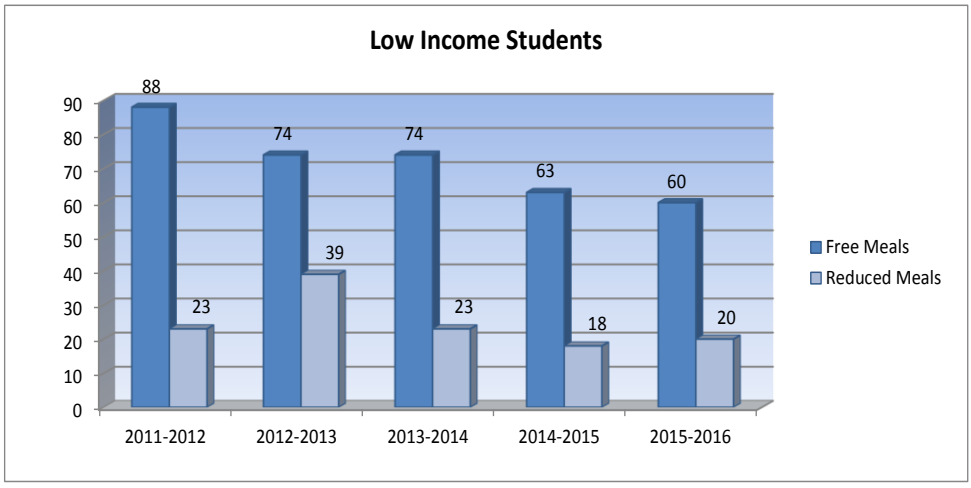
*Excludes "Transfers" to avoid duplication of revenue.

USD# 326

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)*	180.0	182.0	1%	168.0	-8%	149.5	-11%	143.0	-4%
Number of Students - Free Meals	88	74	-16%	74	0%	63	-15%	60	-5%
Number of Students - Reduced Meals	23	39	70%	23	-41%	18	-22%	20	11%



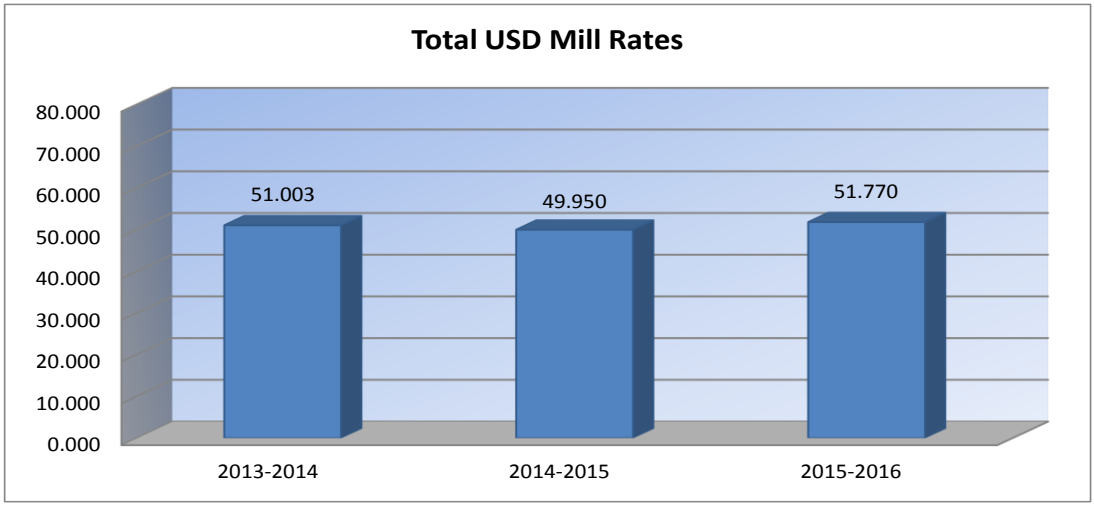


*FTE for state aid and budget authority purposes for the general fund.

USD# 326

Miscellaneous Information
Mill Rates by Fund

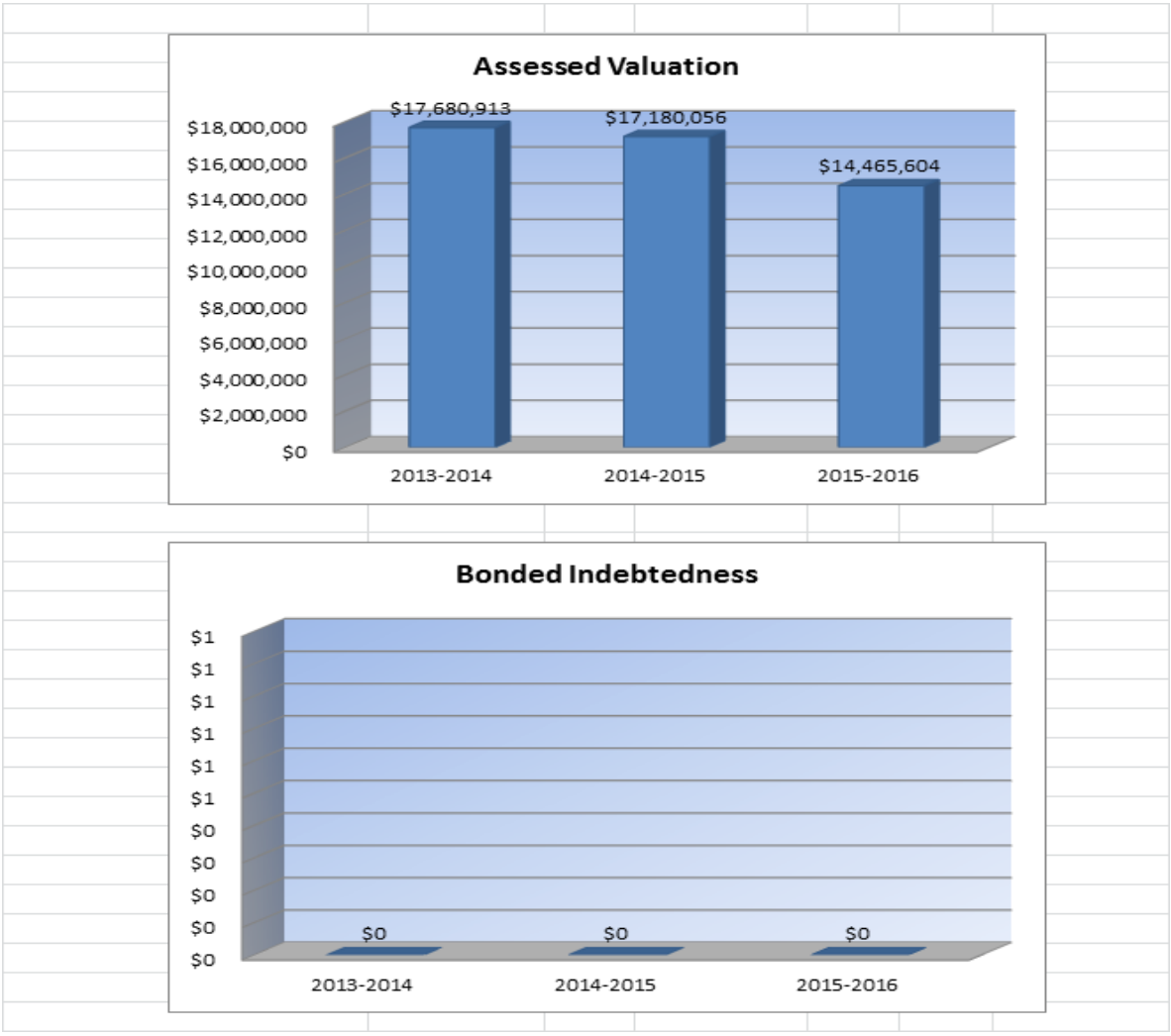
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	29.005	27.951	29.770
Adult Education	0.000	0.000	0.000
Capital Outlay	1.998	1.999	2.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**51.003**	**49.950**	**51.770**
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# 326

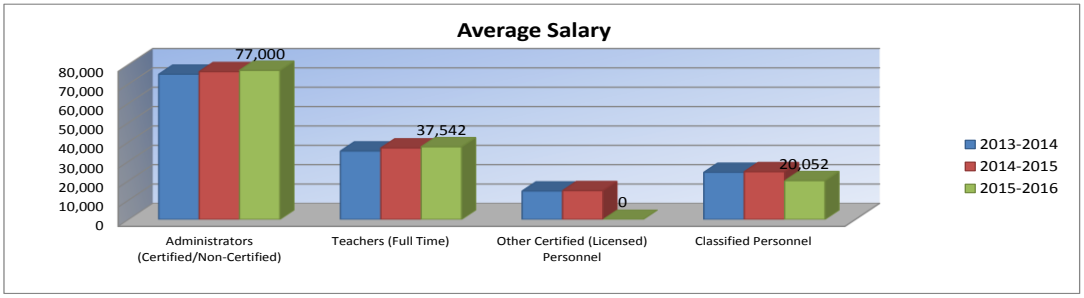
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$17,680,913	$17,180,056	$14,465,604
Bonded Indebtedness	0	0	0



USD# 326
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)	1.5	112,500	75,000	1.5	114,500	76,333	1.5	115,500	77,000
Teachers (Full Time)	22.7	802,237	35,341	22.0	812,264	36,921	20.5	769,619	37,542
Other Certified (Licensed) Personnel	0.8	14,697	14,697	0.8	14,870	14,870	0.0	0	0
Classified Personnel	13.5	328,770	24,353	13.5	332,879	24,658	12.5	250,652	20,052
Substitutes/Temporary Help	XXXXX	19,994	XXXXXXXXX	XXXXX	20,944	XXXXXXXXX	XXXXX	21,944	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