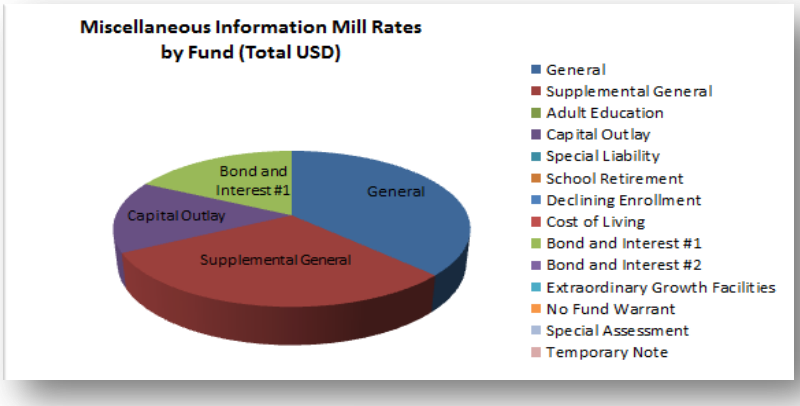
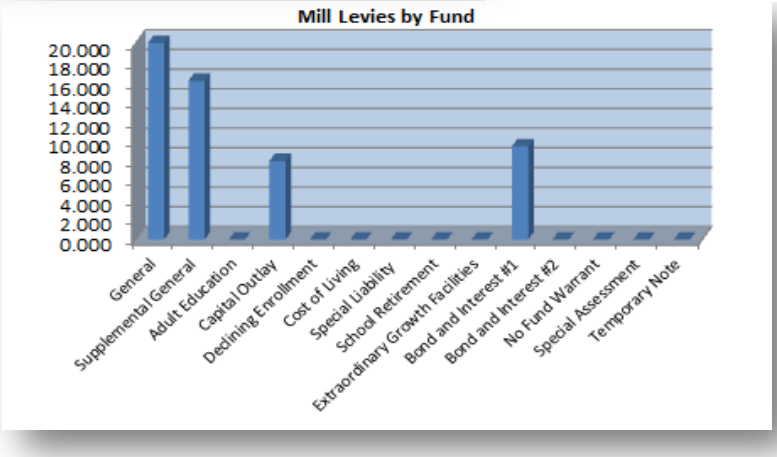
BUDGET AT A GLANCE

2015-16





USD 375 - Circle

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	11,025,061	51%	10,796,528	49%	-2%	11,307,973	49%	5%
Student Support Services	808,062	4%	776,179	4%	-4%	804,724	3%	4%
Instructional Support Services	650,759	3%	697,399	3%	7%	721,624	3%	3%
Administration & Support	1,514,176	7%	1,553,300	7%	3%	1,619,604	7%	4%
Operations & Maintenance	2,050,584	9%	2,114,134	10%	3%	2,432,074	10%	15%
Transportation	926,997	4%	764,015	3%	-18%	1,115,331	5%	46%
Food Services	798,448	4%	775,266	4%	-3%	813,056	3%	5%
Capital Improvements	107,834	0%	270,348	1%	151%	215,000	1%	-20%
Debt Services	3,840,325	18%	4,116,383	19%	7%	4,207,201	18%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	21,722,246	100%	21,863,552	100%	1%	23,236,587	100%	6%
Amount per Pupil	$11,893		$11,613		-2%	$12,407		7%
Current Expenditures**	17,008,121	100%	16,342,248	100%	-4%	16,997,736	100%	4%
Amount per Pupil	$9,312		$8,681		-7%	$9,076		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	10,770,196	50%	10,537,307	48%	-2%	10,907,973	47%	-1%
Instruction*** (Current Expenditures)	10,770,196	63%	10,537,307	64%	1%	10,907,973	64%	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.*

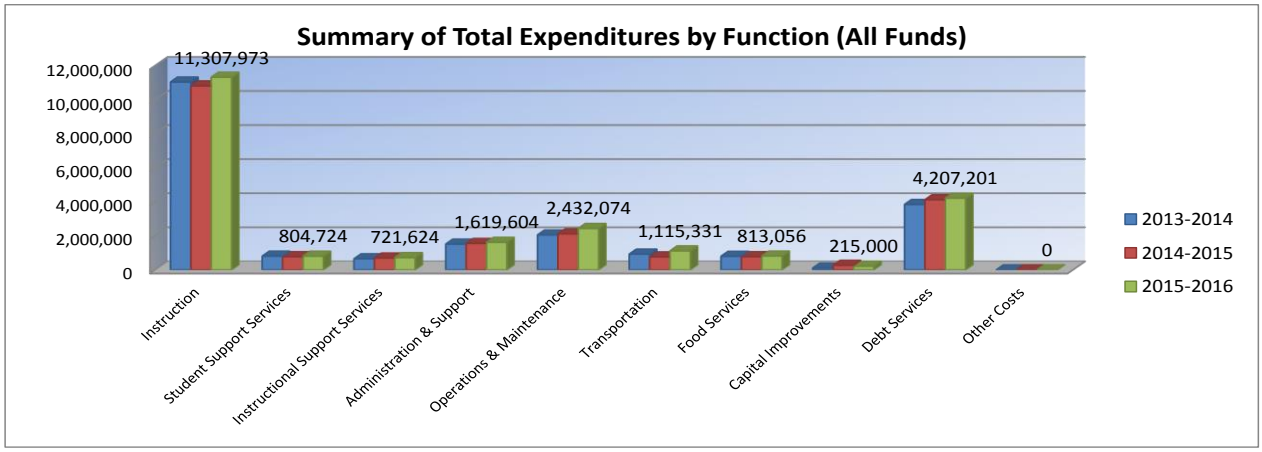
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

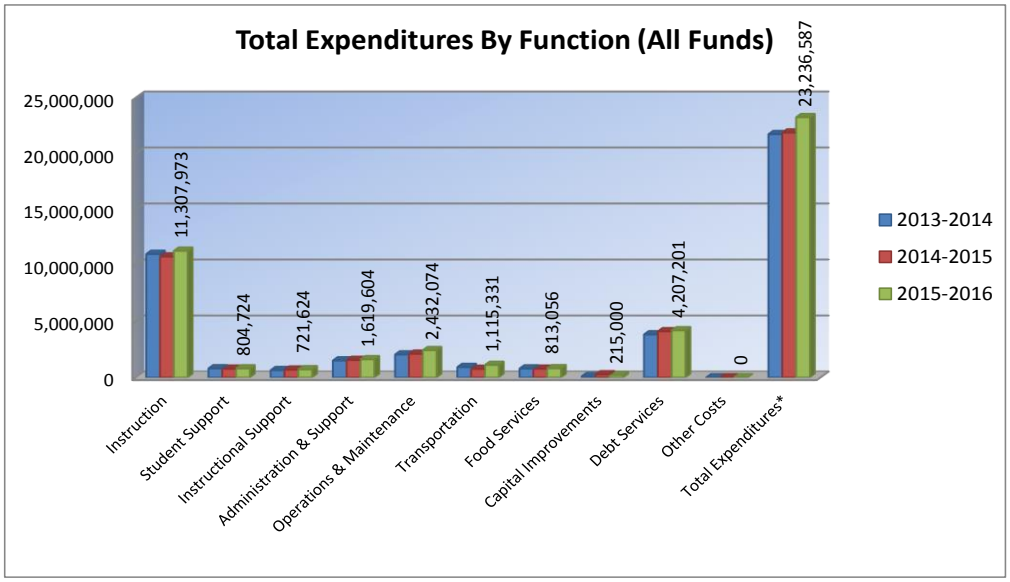
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 375

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	11,025,061	10,796,528	11,307,973
Student Support	808,062	776,179	804,724
Instructional Support	650,759	697,399	721,624
Administration & Support	1,514,176	1,553,300	1,619,604
Operations & Maintenance	2,050,584	2,114,134	2,432,074
Transportation	926,997	764,015	1,115,331
Food Services	798,448	775,266	813,056
Capital Improvements	107,834	270,348	215,000
Debt Services	3,840,325	4,116,383	4,207,201
Other Costs	0	0	0
Total Expenditures*	21,722,246	21,863,552	23,236,587

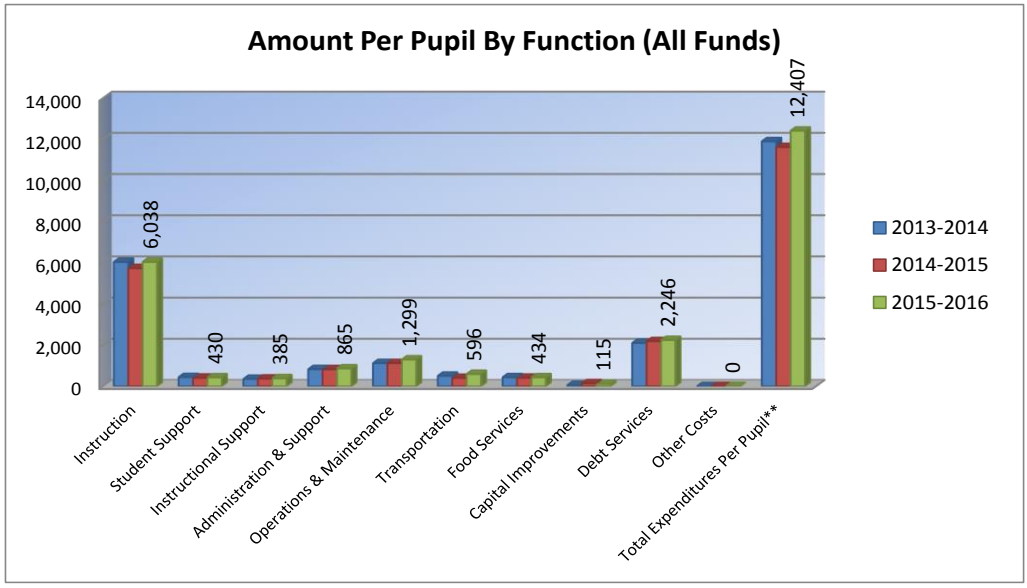


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	6,036	5,735	6,038
Student Support	442	412	430
Instructional Support	356	370	385
Administration & Support	829	825	865
Operations & Maintenance	1,123	1,123	1,299
Transportation	508	406	596
Food Services	437	412	434
Capital Improvements	59	144	115
Debt Services	2,103	2,187	2,246
Other Costs	0	0	0
Total Expenditures Per Pupil**	11,893	11,613	12,407
Enrollment (FTE)*	1,826.4	1,882.6	1,872.8

**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.*



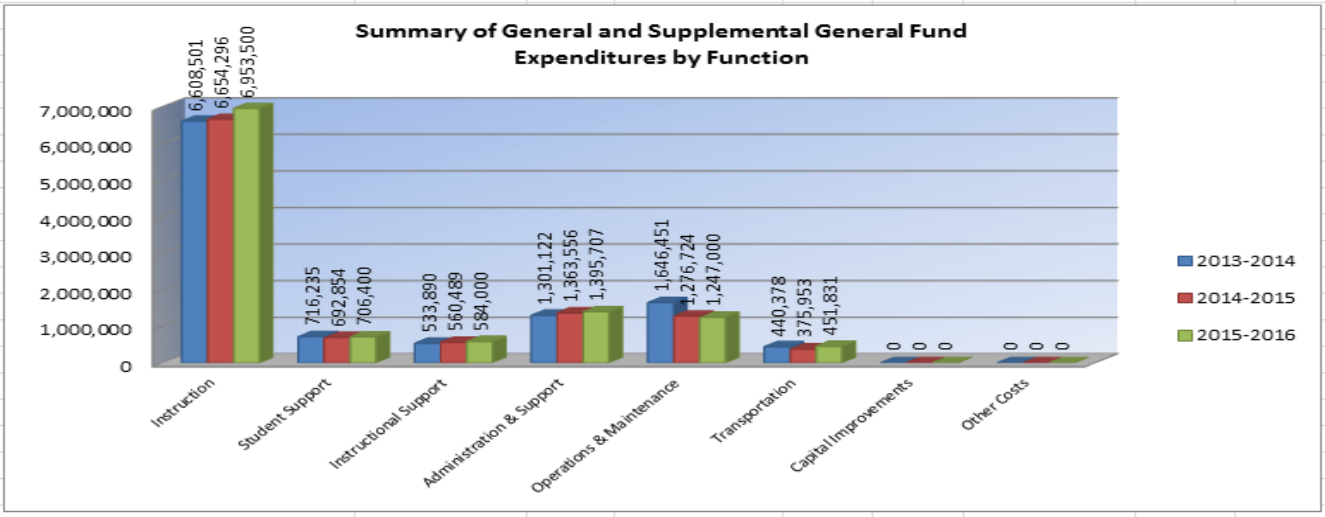
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 375

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	6,608,501	59%	6,654,296	61%	1%	6,953,500	61%	4%
Student Support	716,235	6%	692,854	6%	-3%	706,400	6%	2%
Instructional Support	533,890	5%	560,489	5%	5%	584,000	5%	4%
Administration & Support	1,301,122	12%	1,363,556	12%	5%	1,395,707	12%	2%
Operations & Maintenance	1,646,451	15%	1,276,724	12%	-22%	1,247,000	11%	-2%
Transportation	440,378	4%	375,953	3%	-15%	451,831	4%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	11,246,577	100%	10,923,872	100%	-3%	11,338,438	100%	4%
Amount per Pupil	$6,158		$5,803		-6%	$6,054		4%

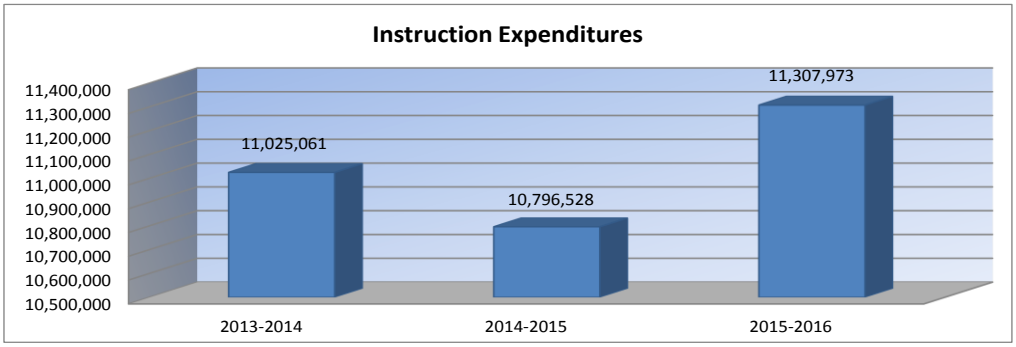
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 375

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	5,278,439		5,427,745	3%		5,678,500	5%
Federal Funds	231,645		227,924	-2%		234,500	3%
Supplemental General	1,330,062		1,226,551	-8%		1,275,000	4%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	508,218		476,579	-6%		490,000	3%
Bilingual Education	18,040		2,294	-87%		5,000	118%
Virtual Education	106,000		100,000	-6%		98,922	-1%
Capital Outlay	254,865		259,221	2%		400,000	54%
Driver Education	15,280		15,879	4%		18,150	14%
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	1,866,294		1,803,467	-3%		1,950,500	8%
Cost of Living	0		0	0%		0	0%
Vocational Education	520,675		490,776	-6%		500,000	2%
Gifts/Grants	84,424		62,381	-26%		80,000	28%
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	531,164		487,351	-8%		577,401	18%
Contingency Reserve	52,079		0	-100%			
Text Book & Student Material	190,951		172,269	-10%			
Activity Fund	36,925		44,091	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	11,025,061		10,796,528	-2%		11,307,973	5%
Enrollment (FTE)*	1,826.4		1,882.6	3%		1,872.8	-1%
Amount per Pupil	6,036		5,735	-5%		6,038	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	11,025,061		10,796,528	-2%		11,307,973	5%



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 375

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	12,797,457	14,064	12,783,393	0	0	0	0	0
Supplemental General	3,556,907	352,284				467,378	2,737,245	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	490,000	0		0	xxxxxxxxxxx	490,000	0	0
Bilingual Education	5,000	0		0	xxxxxxxxxxx	5,000	0	0
Virtual Education	98,922	0			0	98,922	0	0
Capital Outlay	2,031,650	1,297,537		0	0	0	1,462,287	728,174
Driver Training	18,150	49,335	4,845	0	xxxxxxxxxxx	0	0	36,030
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	786,500	143,752	8,330	361,609	xxxxxxxxxxx	0	382,485	109,676
Professional Development	39,300	52,237		0	xxxxxxxxxxx	50,000	0	62,937
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	2,185,100	206,278	0	20,000	xxxxxxxxxxx	2,132,800	15,000	188,978
Vocational Education	500,000	0	0	0	xxxxxxxxxxx	500,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	80,000	62,243					50,000	32,243
Textbook & Student Materials Revolving		88,385						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	1,221,826	0				1,221,826		XXXXXXXX
Contingency Reserve		309,480						XXXXXXXX
Activity Funds		30,382						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,207,201	3,307,426	84,144	0	0		4,256,852	3,441,221
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	234,500	26,470	xxxxxxxxxxx	223,852	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	15,822
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	28,252,513	5,939,873	12,880,712	605,461	0	4,965,926	8,903,869	4,615,081
Less Transfers	4,965,926							
TOTAL Budget Expenditures	$23,286,587							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	8,799,630	12,071,790	12,880,712
Federal Revenues	629,295	661,284	605,461
Local Revenues*	12,006,648	9,672,048	8,903,869
Total Revenues	21,435,573	22,405,122	22,390,042
Revenues Per Pupil	11,737	11,901	11,955

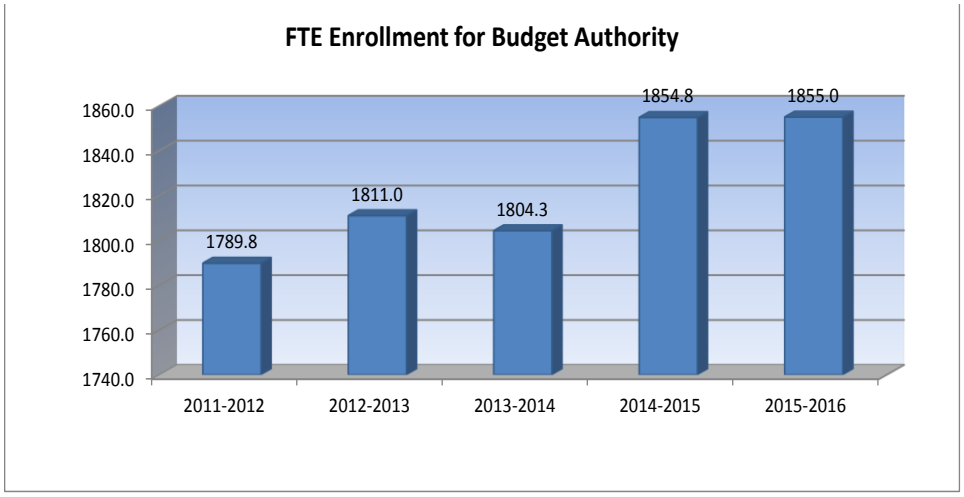
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

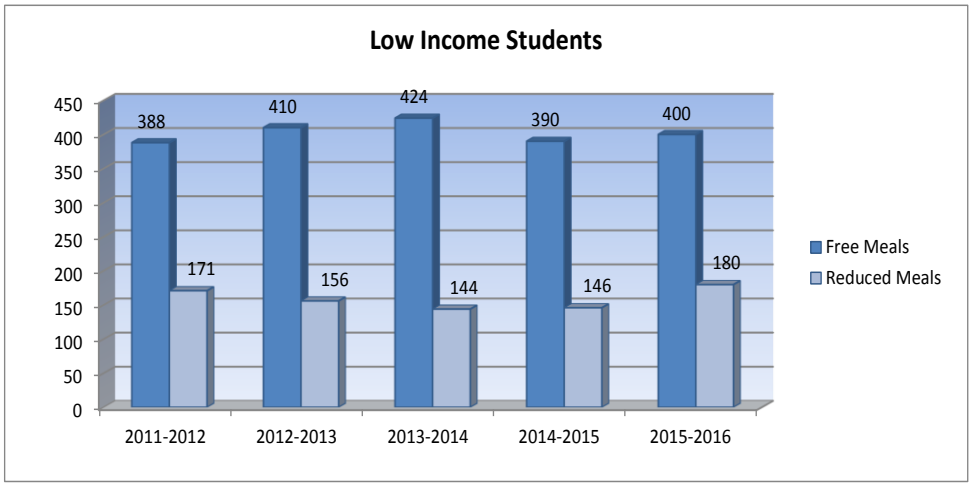
*Excludes "Transfers" to avoid duplication of revenue.

USD# 375

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)*	1,789.8	1,811.0	1%	1,804.3	0%	1,854.8	3%	1,855.0	0%
Number of Students - Free Meals	388	410	6%	424	3%	390	-8%	400	3%
Number of Students - Reduced Meals	171	156	-9%	144	-8%	146	1%	180	23%



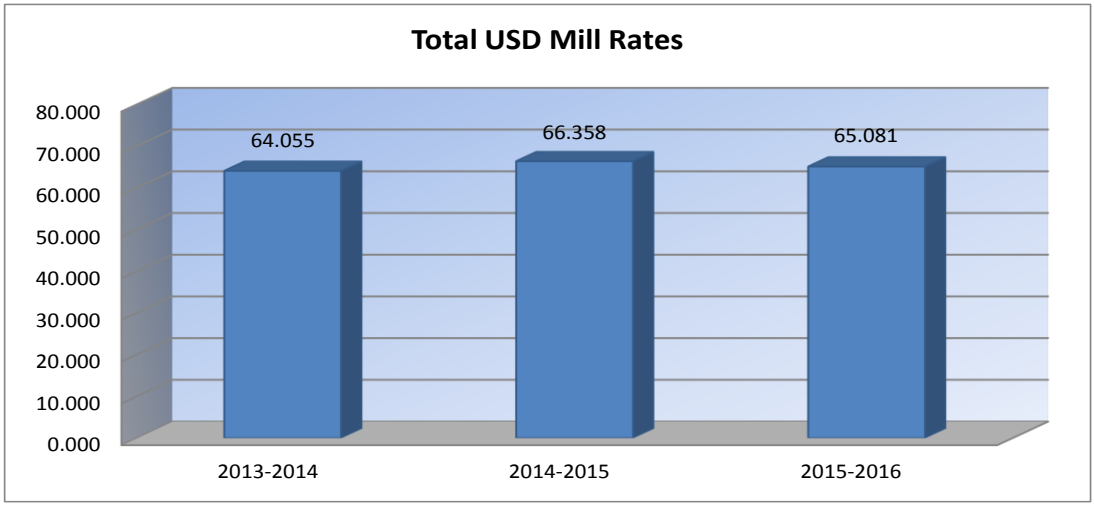


*FTE for state aid and budget authority purposes for the general fund.

USD# 375

Miscellaneous Information
Mill Rates by Fund

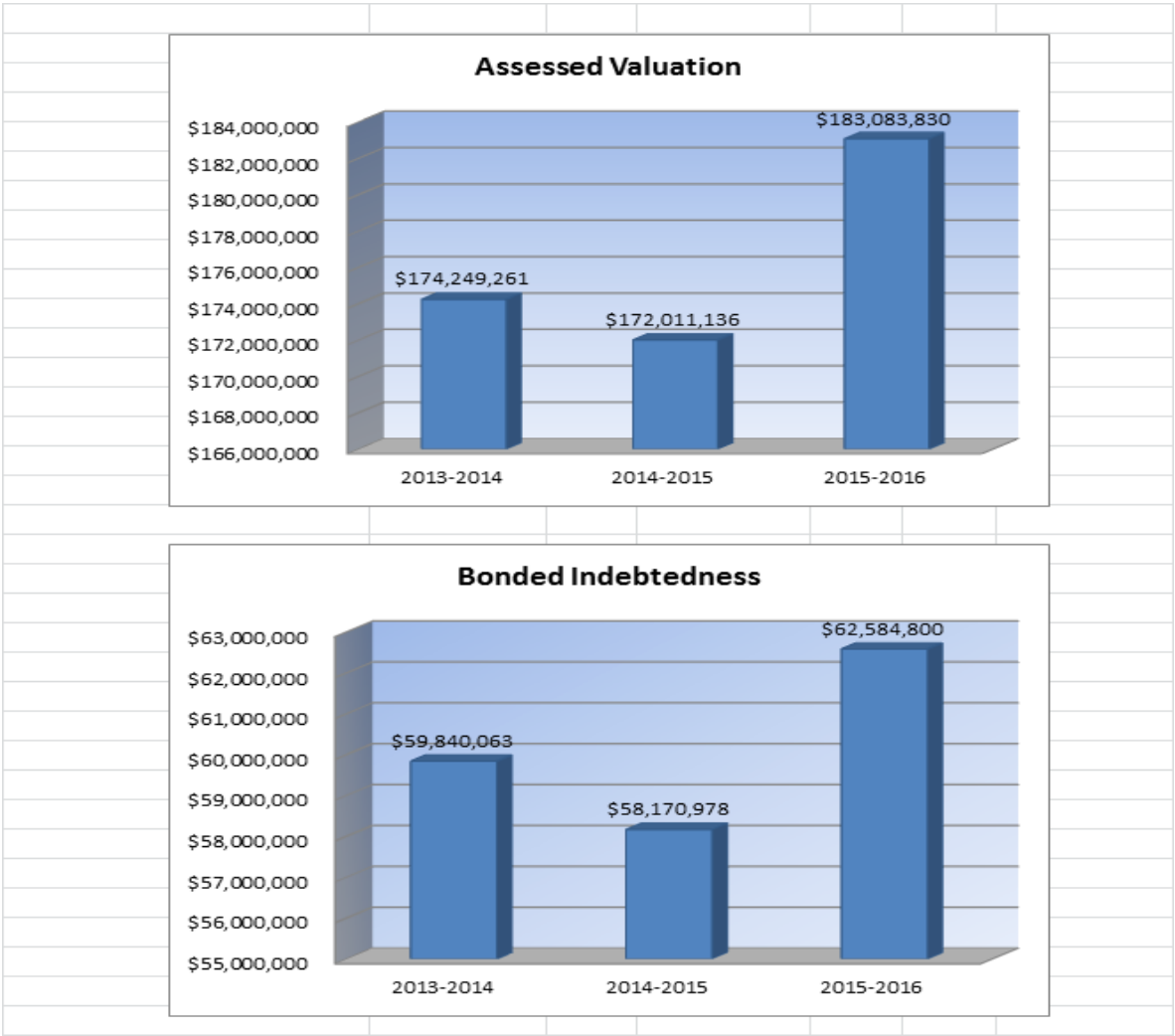
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	15.736	16.452	14.609
Adult Education	0.000	0.000	0.000
Capital Outlay	3.980	6.861	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	24.339	23.045	22.472
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	**64.055**	**66.358**	**65.081**
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# 375

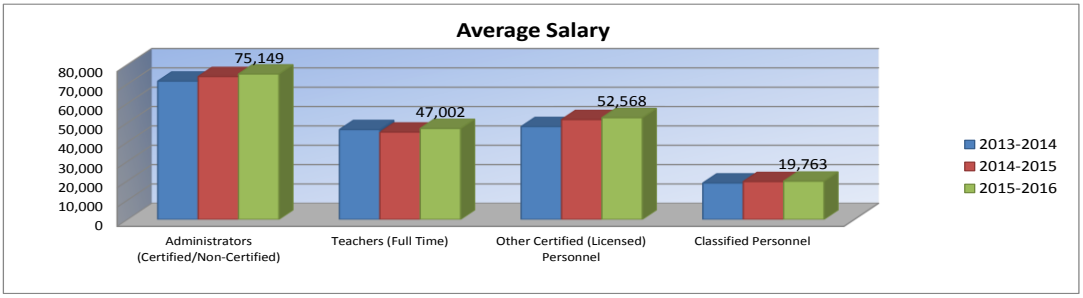
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$174,249,261	$172,011,136	$183,083,830
Bonded Indebtedness	59,840,063	58,170,978	62,584,800



USD# 375
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)	13.0	928,990	71,461	13.0	959,665	73,820	13.0	976,939	75,149
Teachers (Full Time)	110.0	5,106,679	46,424	112.0	5,055,032	45,134	114.0	5,358,228	47,002
Other Certified (Licensed) Personnel	16.8	806,040	47,979	17.0	877,264	51,604	17.0	893,655	52,568
Classified Personnel	132.0	2,484,390	18,821	130.0	2,543,175	19,563	131.0	2,588,952	19,763
Substitutes/Temporary Help	XXXXX		XXXXXXXXX	XXXXX		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