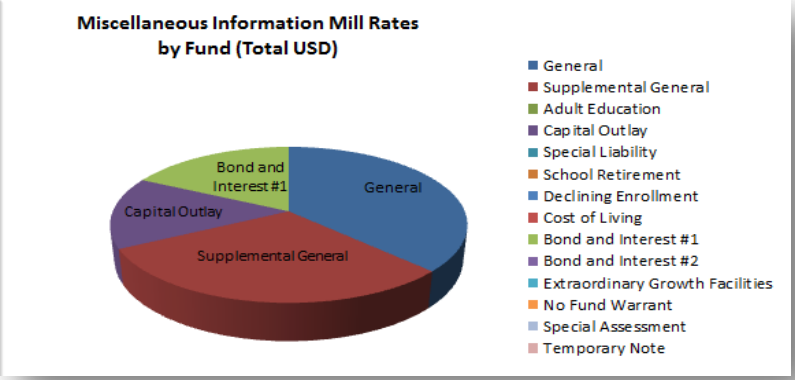
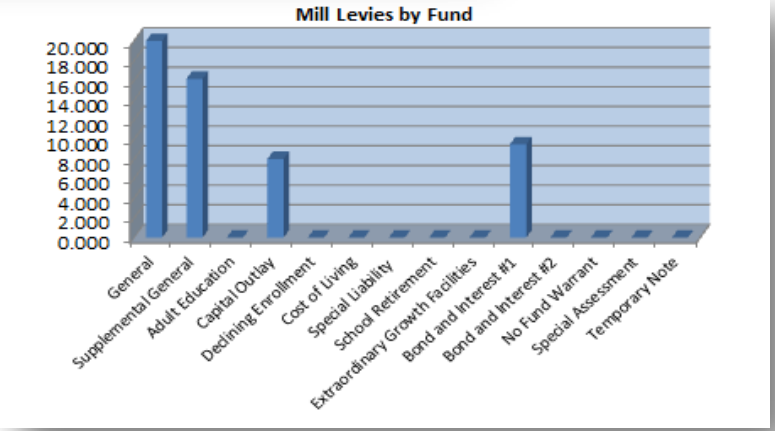
Budget At A Glance

2015-16





USD 393 - Solomon

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# 393

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	2,877,839	60%	2,773,039	60%	-4%	2,701,632	61%	-3%
Student Support Services	73,678	2%	40,730	1%	-45%	107,319	2%	163%
Instructional Support Services	26,172	1%	10,001	0%	-62%	24,500	1%	145%
Administration & Support	448,118	9%	524,554	11%	17%	552,350	13%	5%
Operations & Maintenance	431,538	9%	540,102	12%	25%	522,440	12%	-3%
Transportation	171,361	4%	128,883	3%	-25%	249,138	6%	93%
Food Services	225,204	5%	205,912	4%	-9%	230,712	5%	12%
Capital Improvements	284,527	6%	59,437	1%	-79%	12,660	0%	-79%
Debt Services	245,143	5%	287,154	6%	17%	0	0%	-100%
Other Costs	1,797	0%	17,712	0%	886%	8,315	0%	-53%
Total Expenditures*	4,785,377	100%	4,587,524	100%	-4%	4,409,066	100%	-4%
Amount per Pupil	$14,761		$14,072		-5%	$14,697		4%
Current Expenditures**	4,147,593	100%	4,040,496	100%	-3%	3,993,180	100%	-1%
Amount per Pupil	$12,793		$12,394		-3%	$13,311		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,805,008	59%	2,702,896	59%	0%	2,601,344	59%	0%
Instruction*** (Current Expenditures)	2,805,008	68%	2,702,896	67%	-1%	2,601,344	65%	-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.*

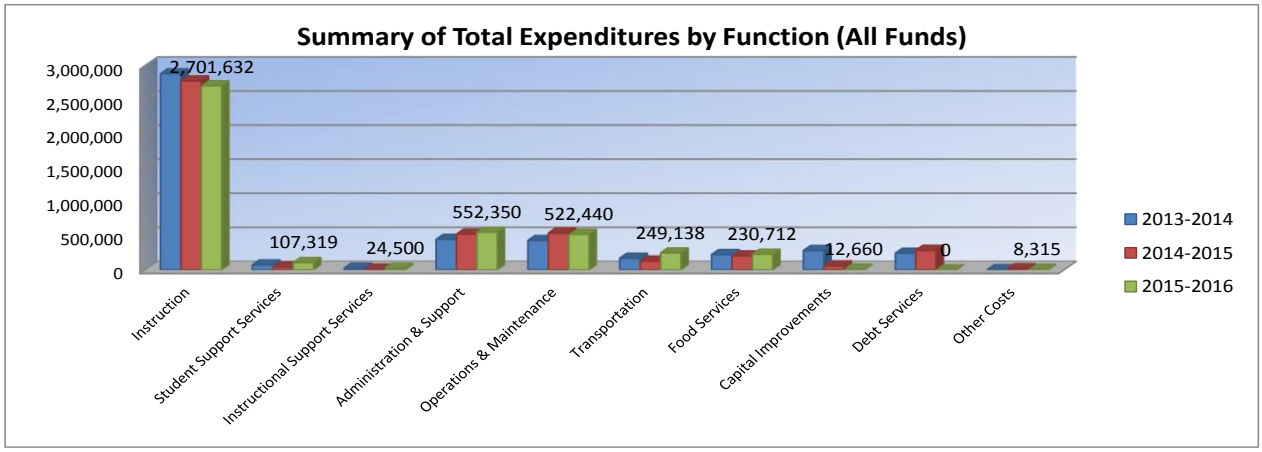
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

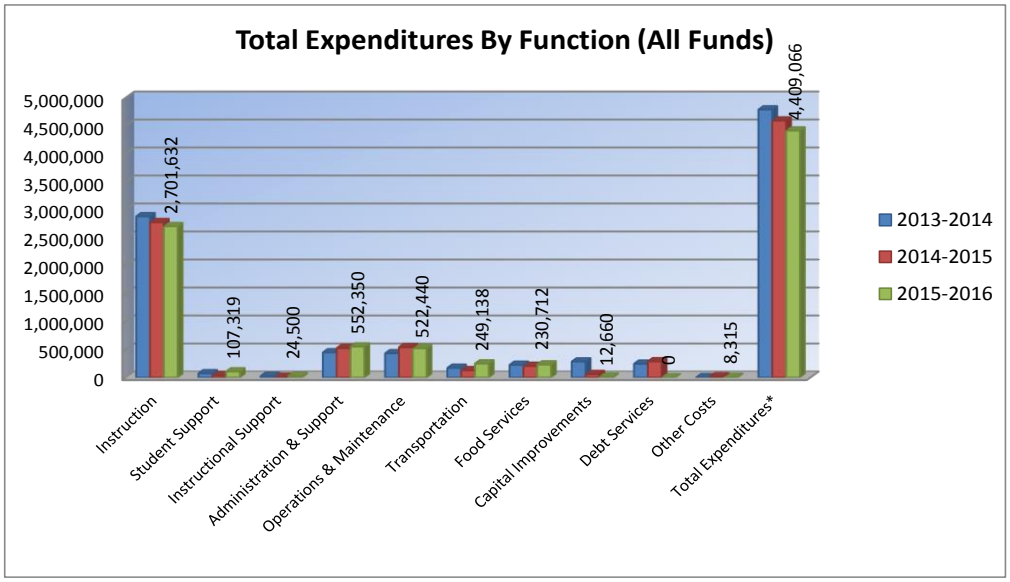
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 393

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,877,839	2,773,039	2,701,632
Student Support	73,678	40,730	107,319
Instructional Support	26,172	10,001	24,500
Administration & Support	448,118	524,554	552,350
Operations & Maintenance	431,538	540,102	522,440
Transportation	171,361	128,883	249,138
Food Services	225,204	205,912	230,712
Capital Improvements	284,527	59,437	12,660
Debt Services	245,143	287,154	0
Other Costs	1,797	17,712	8,315
Total Expenditures*	4,785,377	4,587,524	4,409,066



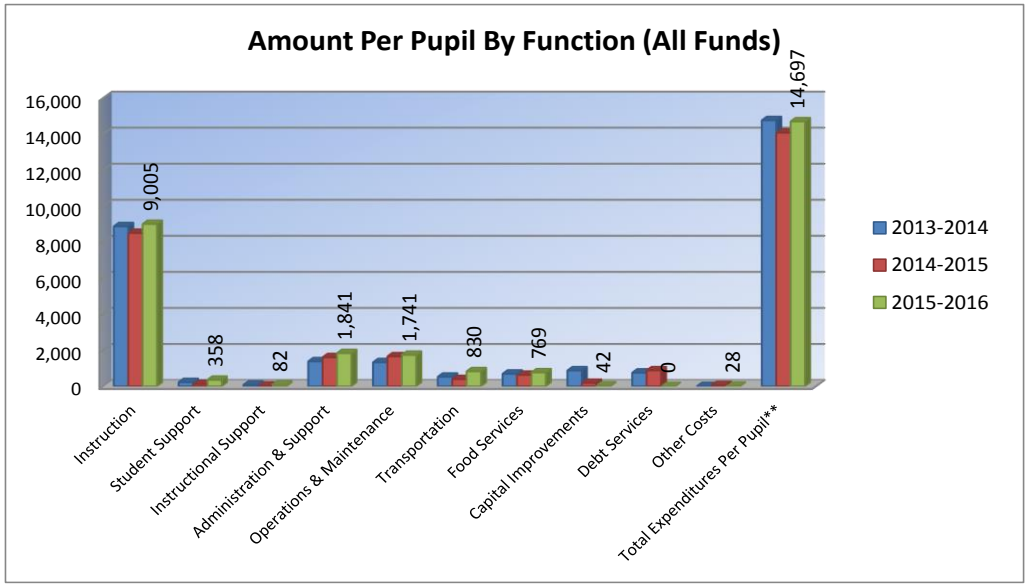
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 393

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	8,877	8,506	9,005
Student Support	227	125	358
Instructional Support	81	31	82
Administration & Support	1,382	1,609	1,841
Operations & Maintenance	1,331	1,657	1,741
Transportation	529	395	830
Food Services	695	632	769
Capital Improvements	878	182	42
Debt Services	756	881	0
Other Costs	6	54	28
Total Expenditures Per Pupil**	14,761	14,072	14,697
Enrollment (FTE)*	324.2	326.0	300.0

**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.*



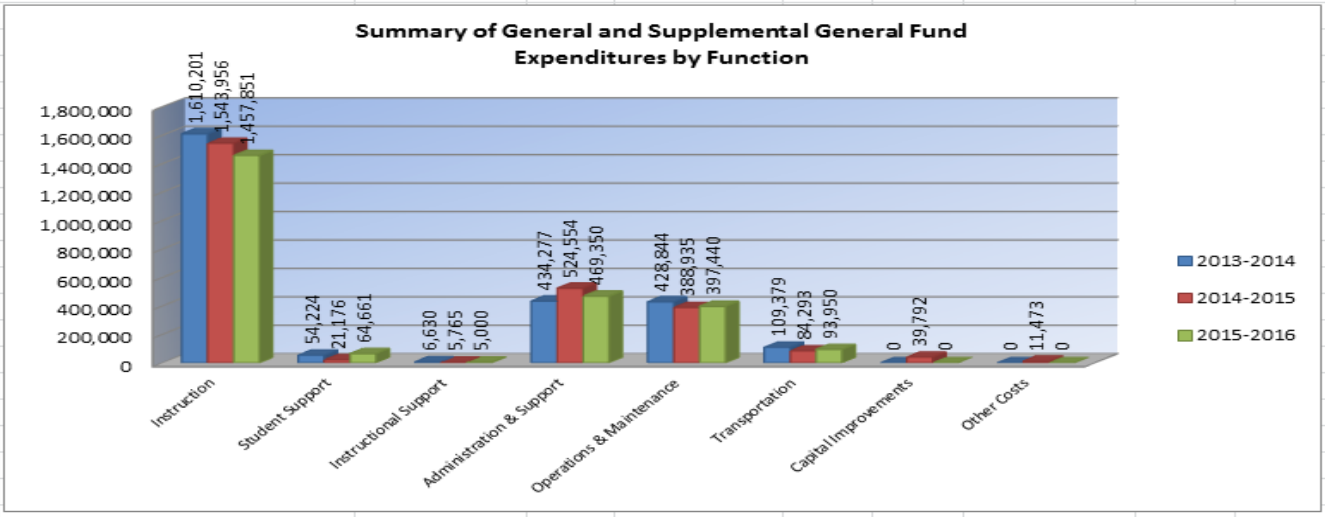
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 393

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	1,610,201	61%	1,543,956	59%	-4%	1,457,851	59%	-6%
Student Support	54,224	2%	21,176	1%	-61%	64,661	3%	205%
Instructional Support	6,630	0%	5,765	0%	-13%	5,000	0%	-13%
Administration & Support	434,277	16%	524,554	20%	21%	469,350	19%	-11%
Operations & Maintenance	428,844	16%	388,935	15%	-9%	397,440	16%	2%
Transportation	109,379	4%	84,293	3%	-23%	93,950	4%	11%
Capital Improvements	0	0%	39,792	2%	0%	0	0%	-100%
Other Costs	0	0%	11,473	0%	0%	0	0%	-100%
Total Expenditures	2,643,555	100%	2,619,944	100%	-1%	2,488,252	100%	-5%
Amount per Pupil	$8,154		$8,037		-1%	$8,294		3%

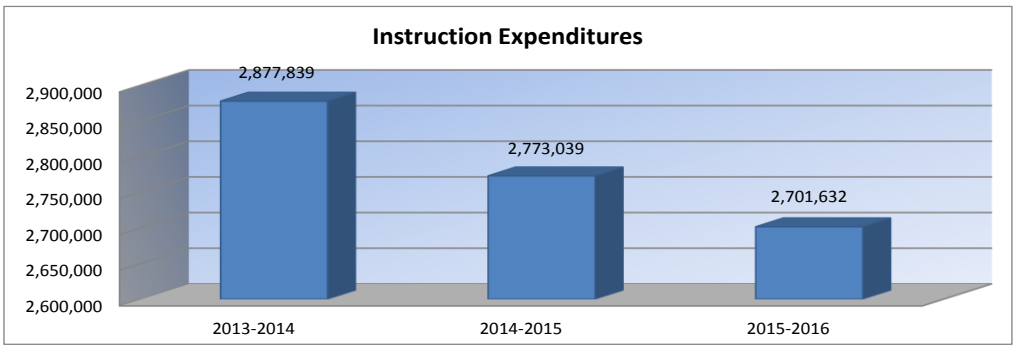
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 393

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	1,159,825		1,097,370	-5%		1,059,593	-3%
Federal Funds	71,924		76,468	6%		70,384	-8%
Supplemental General	450,376		446,586	-1%		398,258	-11%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	296,540		285,292	-4%		234,889	-18%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	72,831		70,143	-4%		100,288	43%
Driver Education	0		12,791	0%		13,032	2%
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	419,953		409,101	-3%		443,005	8%
Cost of Living	0		0	0%		0	0%
Vocational Education	105,928		87,012	-18%		128,962	48%
Gifts/Grants	2,450		0	-100%		0	0%
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	223,921		215,875	-4%		253,221	17%
Contingency Reserve	23,394		41,342	77%			
Text Book & Student Material	21,045		12,671	-40%			
Activity Fund	29,652		18,388	-38%			
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	2,877,839		2,773,039	-4%		2,701,632	-3%
Enrollment (FTE)*	324.2		326.0	1%		300.0	-8%
Amount per Pupil	8,877		8,506	-4%		9,005	6%
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	2,877,839		2,773,039	-4%		2,701,632	-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 393

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	Transfers	Other	Estimated July 1, 2016 Cash Balance
General	3,095,427	0	3,087,927	0	7,500	0	0	0
Supplemental General	875,358	44,389				300,756	530,213	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxxx	0	0	0
At Risk (K-12)	234,889	0		0	xxxxxxxxxxxx	234,889	0	0
Bilingual Education	0	0		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	415,886	197,110		0	0	19,326	199,450	0
Driver Training	13,032	11,892	1,140	0	xxxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	230,712	7,492	1,782	120,517	xxxxxxxxxxxx	20,000	80,921	0
Professional Development	0	0		0	xxxxxxxxxxxx	0	0	0
Parent Education Program	32,158	0	20,903	0	xxxxxxxxxxxx	11,255	0	0
Summer School	0	0		0	xxxxxxxxxxxx	0	0	0
Special Education	533,255	55,285	0	3,800	xxxxxxxxxxxx	518,086	0	43,916
Vocational Education	137,277	0	12,277	0	xxxxxxxxxxxx	125,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	2,019					0	2,019
Textbook & Student Materials Revolving		0						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	253,221	0				253,221		XXXXXXXXX
Contingency Reserve		205,420						XXXXXXXXX
Activity Funds		4,334						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		8,547	8,547
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			xxxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	70,384	0	xxxxxxxxxxx	70,384	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	5,891,599	527,941	3,124,029	194,701	7,500	1,482,533	819,131	54,482
Less Transfers	1,482,533							
TOTAL Budget Expenditures	$4,409,066							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	2,857,040	3,173,146	3,124,029
Federal Revenues	193,934	179,472	194,701
Local Revenues*	1,381,866	958,027	826,631
Total Revenues	4,432,840	4,310,645	4,145,361
Revenues Per Pupil	13,673	13,223	13,818

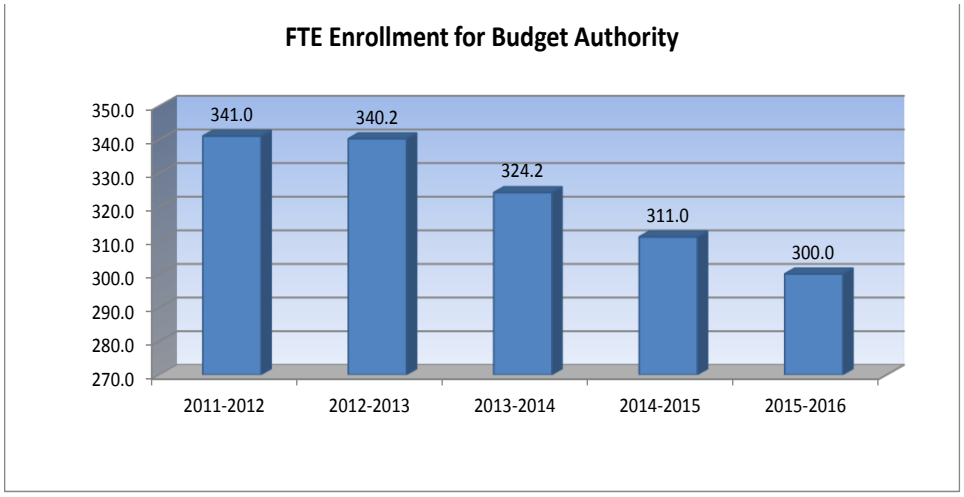
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

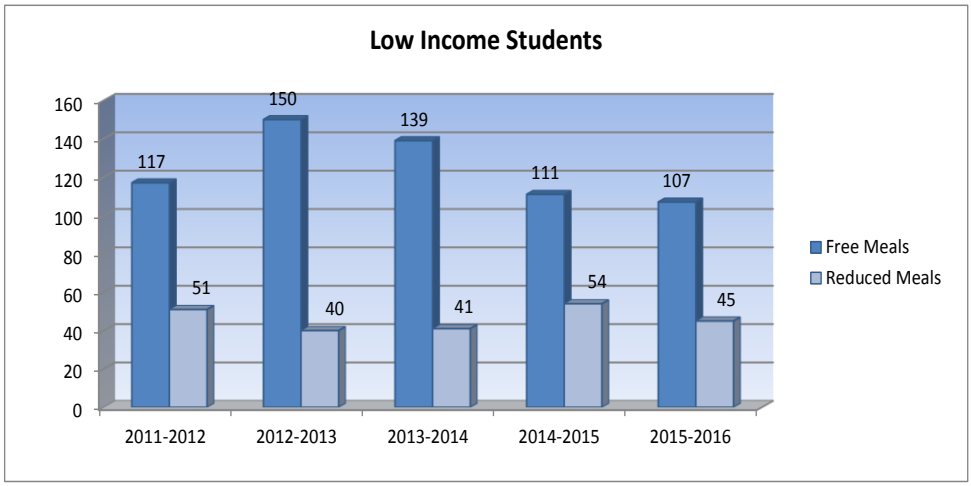
*Excludes "Transfers" to avoid duplication of revenue.

USD# 393

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)*	341.0	340.2	0%	324.2	-5%	311.0	-4%	300.0	-4%
Number of Students - Free Meals	117	150	28%	139	-7%	111	-20%	107	-4%
Number of Students - Reduced Meals	51	40	-22%	41	3%	54	32%	45	-17%



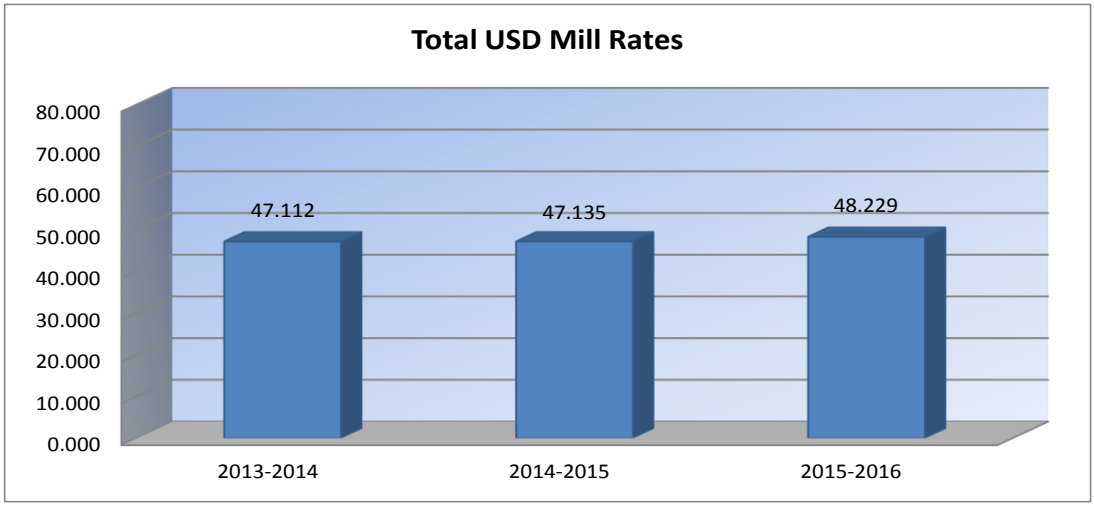


*FTE for state aid and budget authority purposes for the general fund.

USD# 393

Miscellaneous Information
Mill Rates by Fund

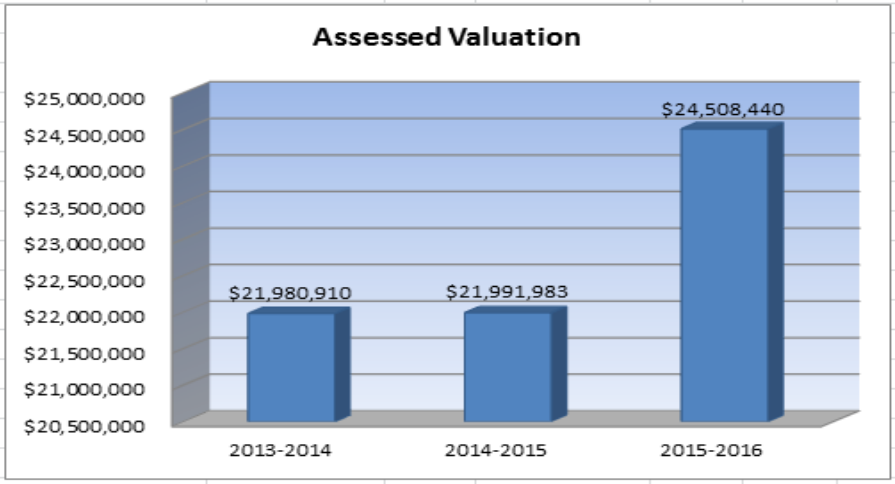
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	22.416	21.160	20.229
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	5.975	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	4.696	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	**47.112**	**47.135**	**48.229**
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	0.980	0.996	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.980**	**0.996**	**1.000**

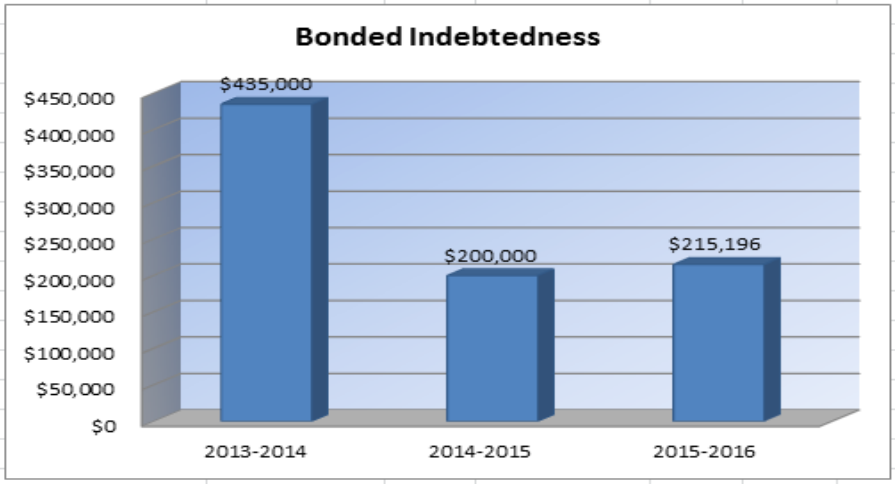


USD# 393

Other Information

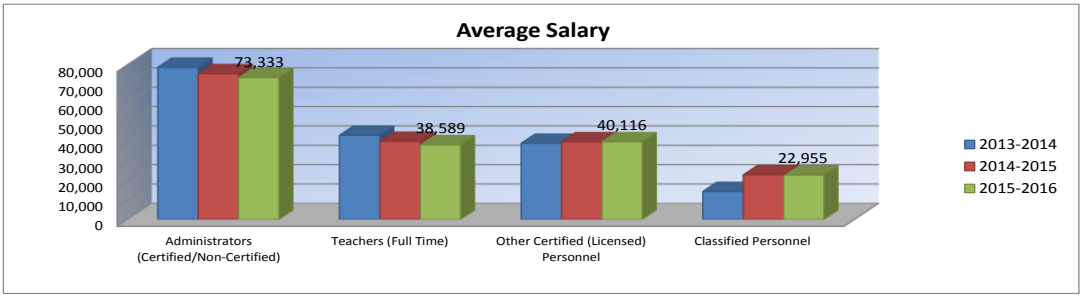
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$21,980,910	$21,991,983	$24,508,440
Bonded Indebtedness	435,000	200,000	215,196





USD# 393
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)	2.0	157,219	78,610	3.0	225,925	75,308	3.0	220,000	73,333
Teachers (Full Time)	33.0	1,435,381	43,496	30.5	1,230,148	40,333	29.5	1,138,379	38,589
Other Certified (Licensed) Personnel	2.0	78,690	39,345	1.0	40,116	40,116	1.0	40,116	40,116
Classified Personnel	30.0	433,478	14,449	25.0	575,498	23,020	22.0	505,000	22,955
Substitutes/Temporary Help	XXXXX		XXXXXXXXX	XXXXX	50,086	XXXXXXXXX	XXXXX	35,000	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