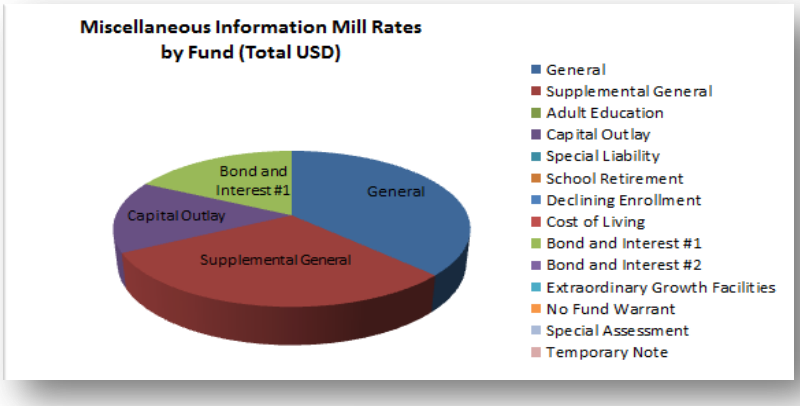
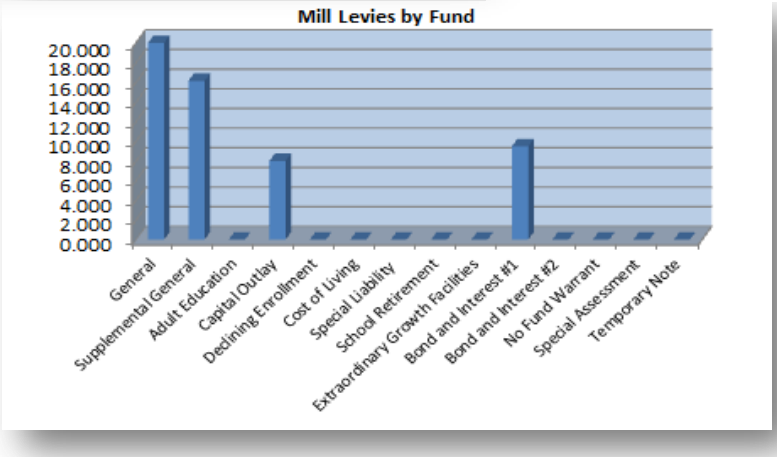
BUDGET AT A GLANCE

2015-16





USD 398 - Peabody-Burns

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	2,290,974	54%	2,129,296	51%	-7%	2,313,904	49%	9%
Student Support Services	91,988	2%	56,506	1%	-39%	114,061	2%	102%
Instructional Support Services	113,507	3%	105,882	3%	-7%	141,448	3%	34%
Administration & Support	603,459	14%	536,730	13%	-11%	580,517	12%	8%
Operations & Maintenance	384,376	9%	390,808	9%	2%	452,010	10%	16%
Transportation	141,776	3%	122,024	3%	-14%	192,066	4%	57%
Food Services	151,954	4%	155,328	4%	2%	174,043	4%	12%
Capital Improvements	52,776	1%	210,621	5%	299%	295,508	6%	40%
Debt Services	434,310	10%	430,710	10%	-1%	430,805	9%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,265,120	100%	4,137,905	100%	-3%	4,694,362	100%	13%
Amount per Pupil	$16,436		$16,291		-1%	$18,929		16%
Current Expenditures**	3,747,522	100%	3,493,375	100%	-7%	3,938,049	100%	13%
Amount per Pupil	$14,441		$13,753		-5%	$15,879		15%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,290,974	54%	2,129,296	51%	-3%	2,313,904	49%	-2%
Instruction*** (Current Expenditures)	2,290,974	61%	2,129,296	61%	0%	2,313,904	59%	-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.*

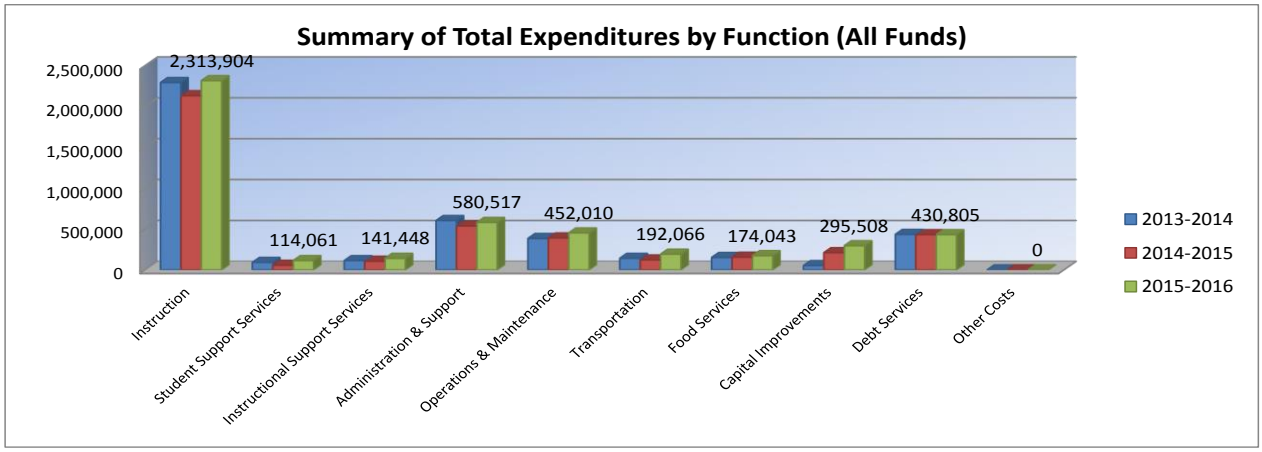
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

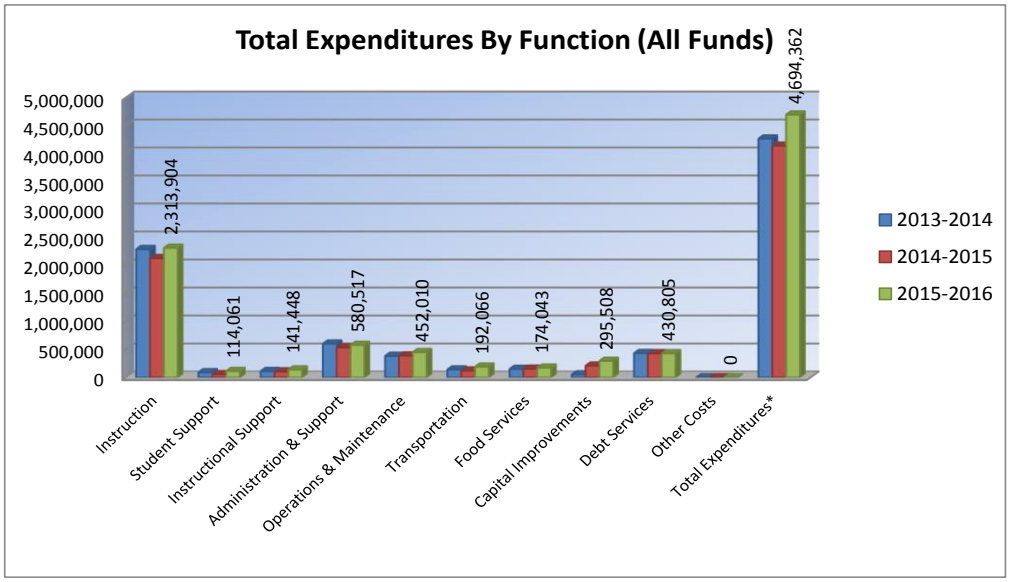
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 398

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,290,974	2,129,296	2,313,904
Student Support	91,988	56,506	114,061
Instructional Support	113,507	105,882	141,448
Administration & Support	603,459	536,730	580,517
Operations & Maintenance	384,376	390,808	452,010
Transportation	141,776	122,024	192,066
Food Services	151,954	155,328	174,043
Capital Improvements	52,776	210,621	295,508
Debt Services	434,310	430,710	430,805
Other Costs	0	0	0
Total Expenditures*	4,265,120	4,137,905	4,694,362

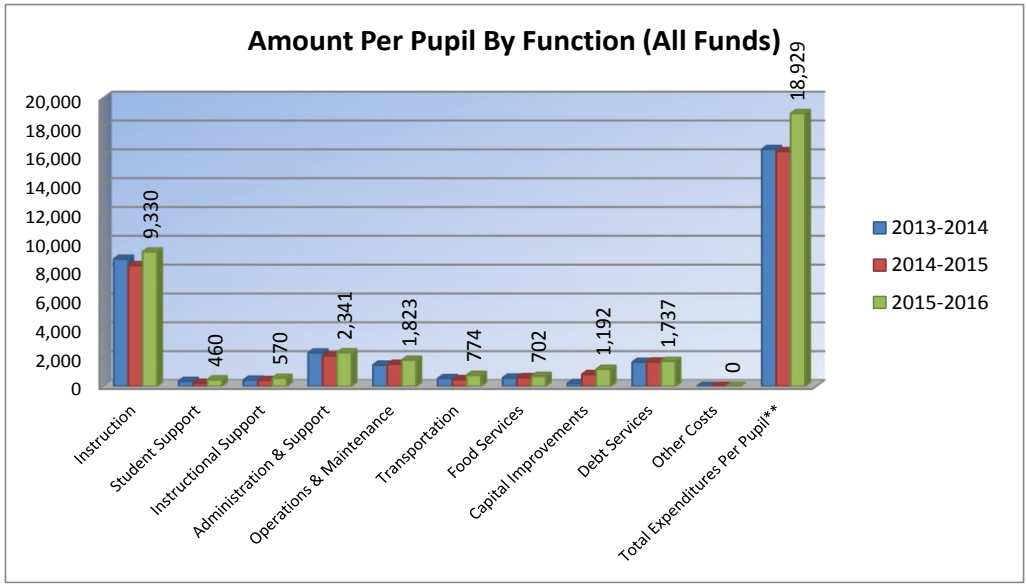


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	8,828	8,383	9,330
Student Support	354	222	460
Instructional Support	437	417	570
Administration & Support	2,325	2,113	2,341
Operations & Maintenance	1,481	1,539	1,823
Transportation	546	480	774
Food Services	586	612	702
Capital Improvements	203	829	1,192
Debt Services	1,674	1,696	1,737
Other Costs	0	0	0
Total Expenditures Per Pupil**	16,436	16,291	18,929
Enrollment (FTE)*	259.5	254.0	248.0

**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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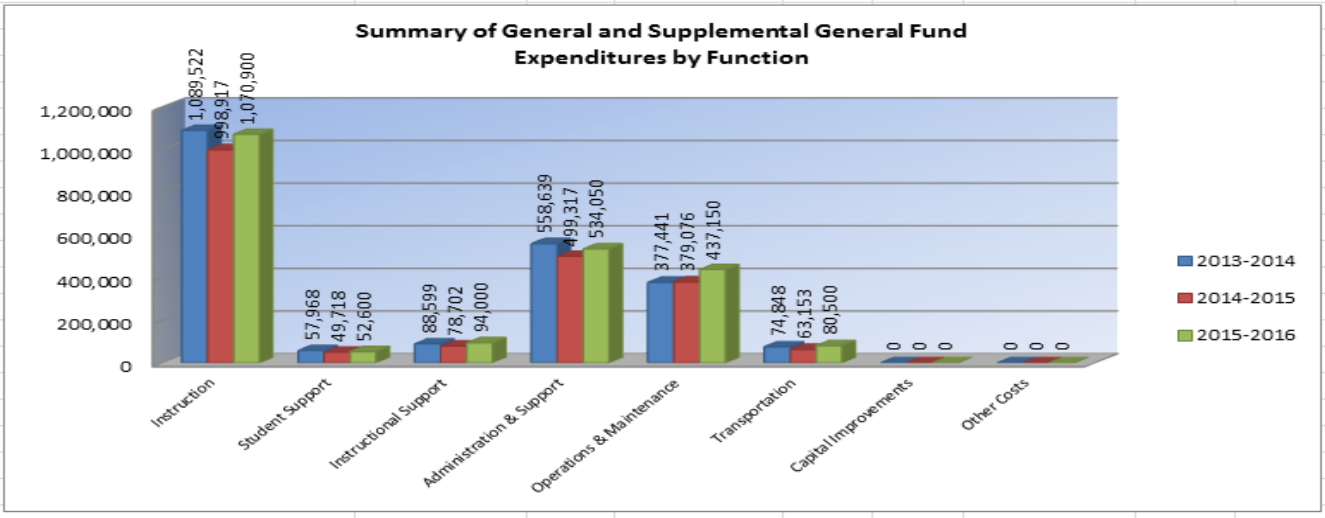
Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	1,089,522	48%	998,917	48%	-8%	1,070,900	47%	7%
Student Support	57,968	3%	49,718	2%	-14%	52,600	2%	6%
Instructional Support	88,599	4%	78,702	4%	-11%	94,000	4%	19%
Administration & Support	558,639	25%	499,317	24%	-11%	534,050	24%	7%
Operations & Maintenance	377,441	17%	379,076	18%	0%	437,150	19%	15%
Transportation	74,848	3%	63,153	3%	-16%	80,500	4%	27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,247,017	100%	2,068,883	100%	-8%	2,269,200	100%	10%
Amount per Pupil	$8,659		$8,145		-6%	$9,150		12%

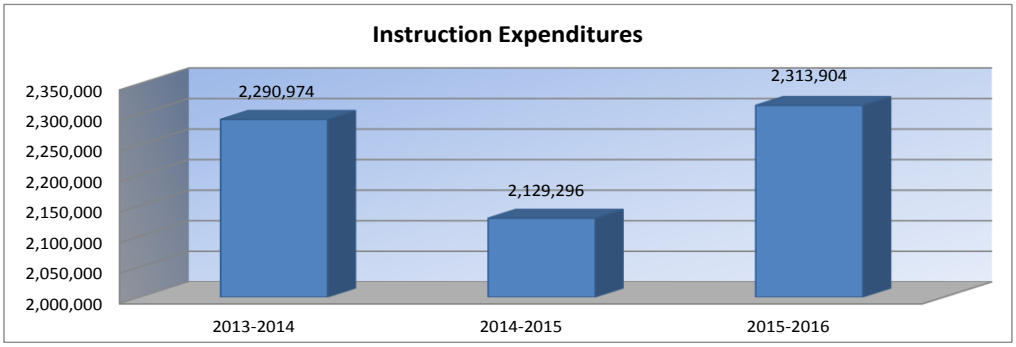
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 398

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	783,635		755,045	-4%		778,000	3%
Federal Funds	74,830		70,274	-6%		69,778	-1%
Supplemental General	305,887		243,872	-20%		292,900	20%
At Risk (4yr Old)	26,406		26,507	0%		29,900	13%
At Risk (K-12)	256,097		213,390	-17%		244,000	14%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		22,000	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	3,896		2,560	-34%		3,800	48%
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	503,323		509,055	1%		543,980	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	146,020		148,462	2%		190,000	28%
Gifts/Grants	0		0	0%		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	131,256		115,158	-12%		139,546	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	16,114		3,246	-80%			
Activity Fund	43,510		41,727	-4%			
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	2,290,974		2,129,296	-7%		2,313,904	9%
Enrollment (FTE)*	259.5		254.0	-2%		248.0	-2%
Amount per Pupil	8,828		8,383	-5%		9,330	11%
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	2,290,974		2,129,296	-7%		2,313,904	9%



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 398

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	2,792,665	0	2,792,665	0	0	0	0	0
Supplemental General	906,437	5,070				154,179	747,188	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	29,900	1,988		0	xxxxxxxxxxx	28,000	0	88
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	244,000	44,180		0	xxxxxxxxxxx	215,000	0	15,180
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	32,000	19,000			0	15,000	0	2,000
Capital Outlay	366,308	328,514		0	0	7,141	168,306	137,653
Driver Training	21,300	27,862	1,140	0	xxxxxxxxxxx	0	0	7,702
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	168,500	37,307	1,189	89,859	xxxxxxxxxxx	10,000	35,913	5,768
Professional Development	40,000	57,483		0	xxxxxxxxxxx	25,000	0	42,483
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	639,480	322,289	0	0	xxxxxxxxxxx	610,554	0	293,363
Vocational Education	195,100	45,328	5,597	0	xxxxxxxxxxx	166,237	0	22,062
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		52,826						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	228,791	0				228,791		XXXXXXXX
Contingency Reserve		385,803						XXXXXXXX
Activity Funds		17,803						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	390,005	447,943	0	0	0		98,433	156,371
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	69,778	8	xxxxxxxxxxx	69,778	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	8
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,124,264	1,793,404	2,800,591	159,637	0	1,459,902	1,049,840	682,678
Less Transfers	1,459,902							
TOTAL Budget Expenditures	$4,664,362							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	2,379,750	2,713,247	2,800,591
Federal Revenues	167,076	167,039	159,637
Local Revenues*	1,867,566	1,382,705	1,049,840
Total Revenues	4,414,392	4,262,991	4,010,068
Revenues Per Pupil	17,011	16,783	16,170

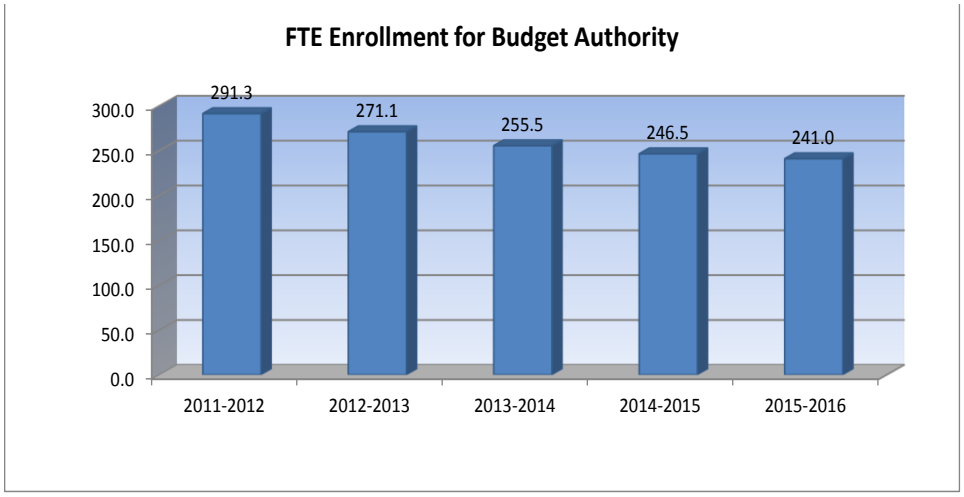
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

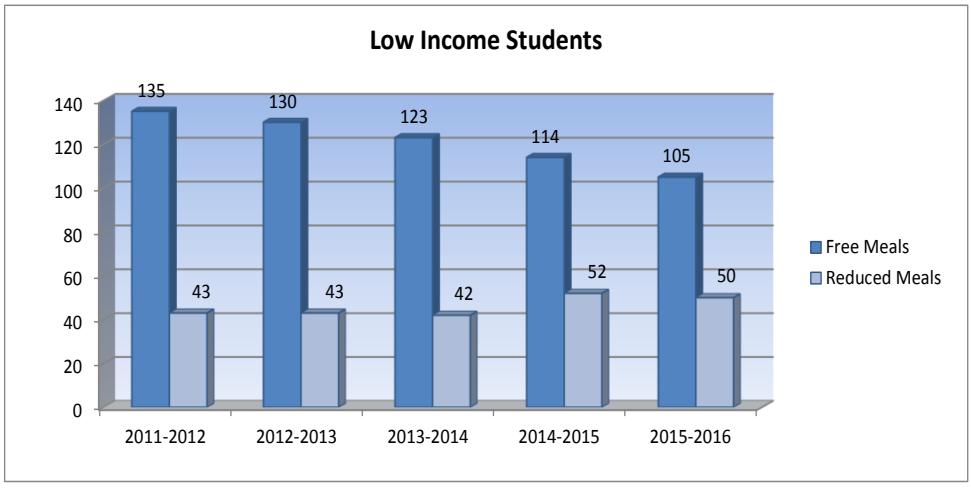
*Excludes "Transfers" to avoid duplication of revenue.

USD# 398

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)*	291.3	271.1	-7%	255.5	-6%	246.5	-4%	241.0	-2%
Number of Students - Free Meals	135	130	-4%	123	-5%	114	-7%	105	-8%
Number of Students - Reduced Meals	43	43	0%	42	-2%	52	24%	50	-4%



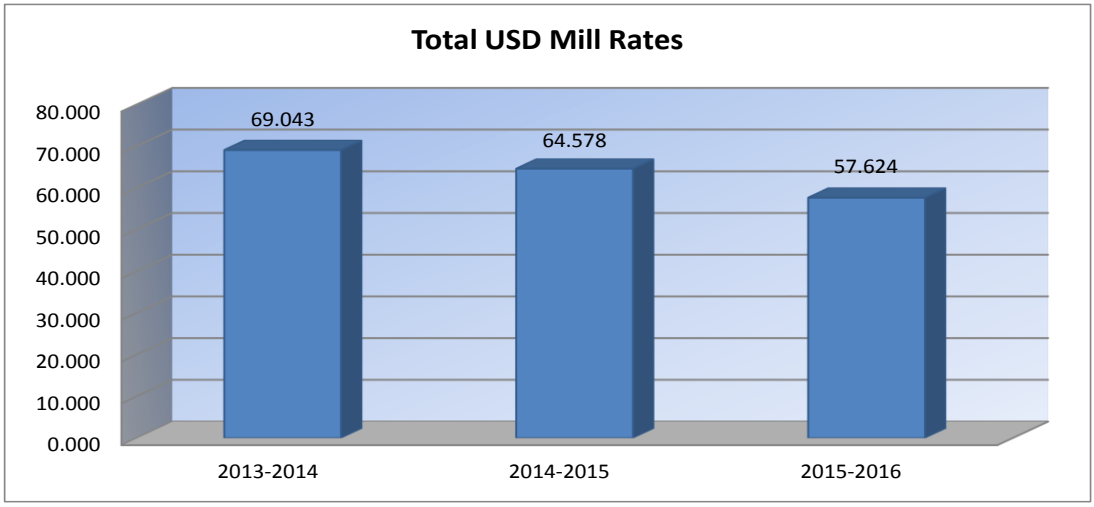


*FTE for state aid and budget authority purposes for the general fund.

USD# 398

Miscellaneous Information
Mill Rates by Fund

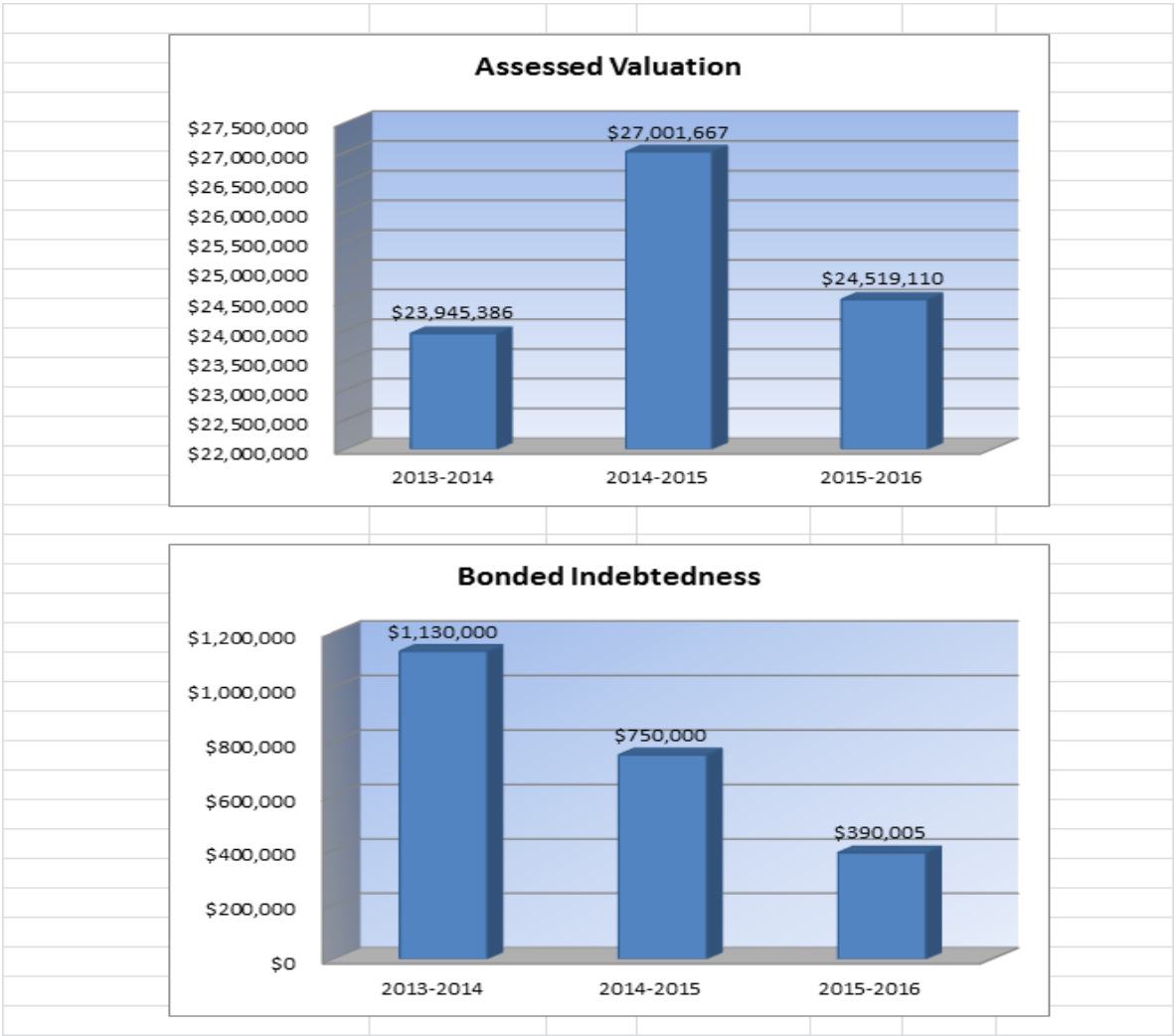
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	27.529	22.393	31.554
Adult Education	0.000	0.000	0.000
Capital Outlay	6.012	8.000	6.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.502	14.185	0.070
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	**69.043**	**64.578**	**57.624**
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	1.655	1.539	1.857
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.655**	**1.539**	**1.857**



USD# 398

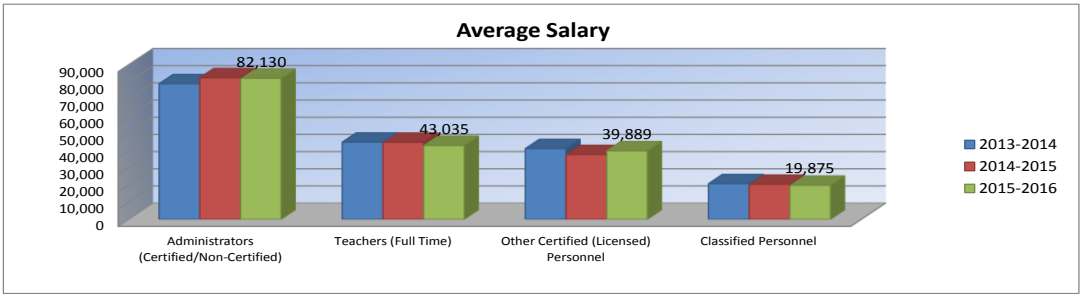
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$23,945,386	$27,001,667	$24,519,110
Bonded Indebtedness	1,130,000	750,000	390,005



USD# 398
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)	4.0	315,819	78,955	3.0	247,293	82,431	3.0	246,389	82,130
Teachers (Full Time)	25.0	1,124,133	44,965	22.0	987,410	44,882	23.0	989,795	43,035
Other Certified (Licensed) Personnel	2.1	86,551	41,215	2.5	94,322	37,729	2.5	99,723	39,889
Classified Personnel	27.0	561,747	20,805	25.5	520,675	20,419	25.5	506,811	19,875
Substitutes/Temporary Help	XXXXX	58,952	XXXXXXXXX	XXXXX	59,410	XXXXXXXXX	XXXXX	61,500	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