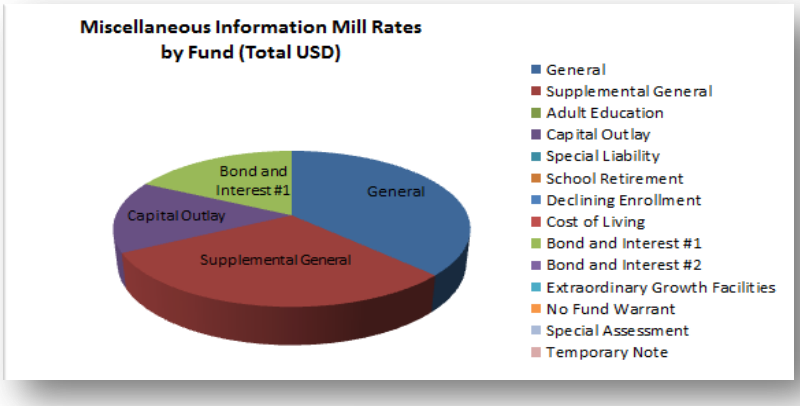
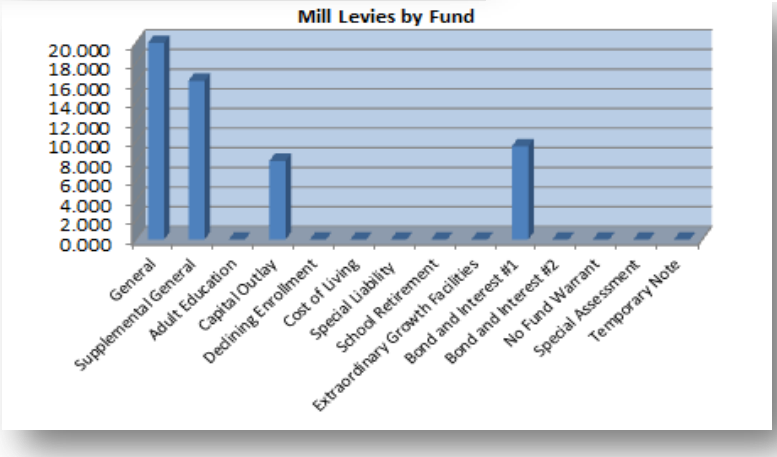
BUDGET AT A GLANCE

2015-16





USD 468 - Healy

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	832,837	57%	847,786	66%	2%	1,044,114	62%	23%
Student Support Services	1,077	0%	0	0%	-100%	0	0%	0%
Instructional Support Services	5,095	0%	5,152	0%	1%	4,165	0%	-19%
Administration & Support	250,815	17%	199,615	15%	-20%	238,619	14%	20%
Operations & Maintenance	113,619	8%	133,990	10%	18%	151,965	9%	13%
Transportation	112,058	8%	29,816	2%	-73%	106,178	6%	256%
Food Services	105,682	7%	75,345	6%	-29%	101,952	6%	35%
Capital Improvements	30,682	2%	0	0%	-100%	29,228	2%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	44	0%	361	0%	720%	500	0%	39%
Total Expenditures*	1,451,909	100%	1,292,065	100%	-11%	1,676,721	100%	30%
Amount per Pupil	$18,194		$19,057		5%	$23,953		26%
Current Expenditures**	1,324,916	100%	1,214,815	100%	-8%	1,415,193	100%	16%
Amount per Pupil	$16,603		$17,918		8%	$20,217		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	823,774	57%	835,688	65%	8%	944,114	56%	-9%
Instruction*** (Current Expenditures)	823,774	62%	835,688	69%	7%	944,114	67%	-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.*

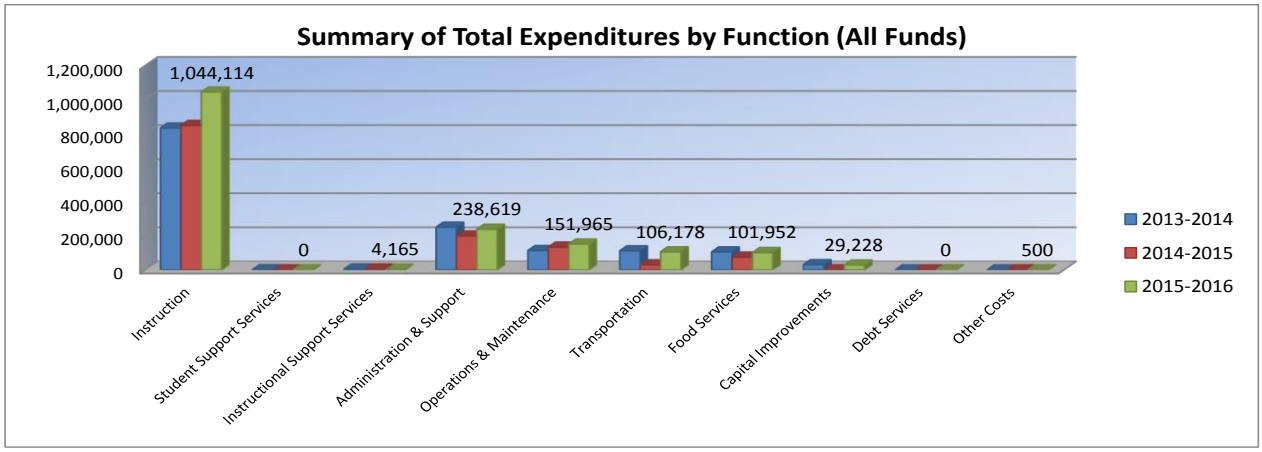
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

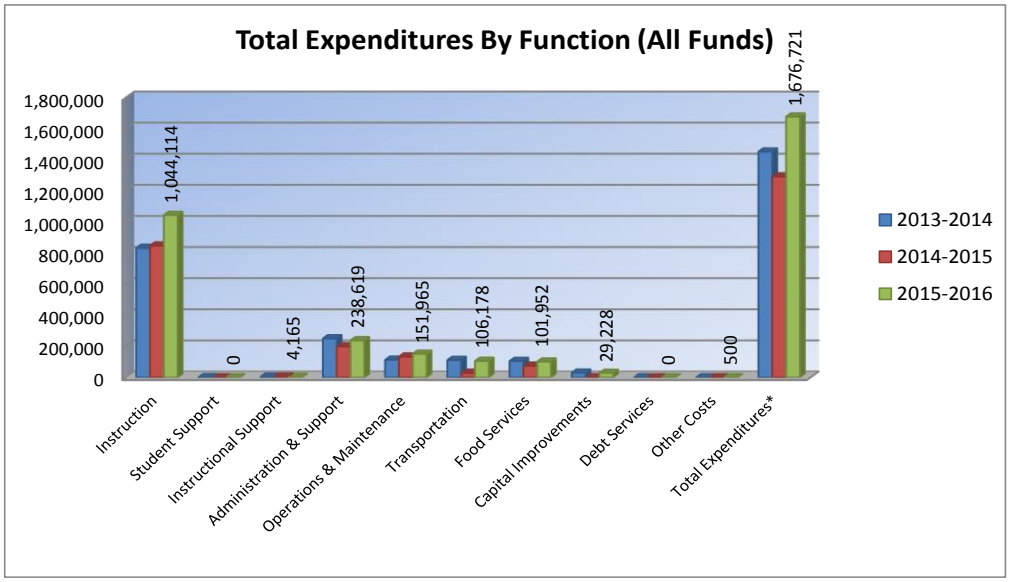
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 468

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	832,837	847,786	1,044,114
Student Support	1,077	0	0
Instructional Support	5,095	5,152	4,165
Administration & Support	250,815	199,615	238,619
Operations & Maintenance	113,619	133,990	151,965
Transportation	112,058	29,816	106,178
Food Services	105,682	75,345	101,952
Capital Improvements	30,682	0	29,228
Debt Services	0	0	0
Other Costs	44	361	500
Total Expenditures*	1,451,909	1,292,065	1,676,721

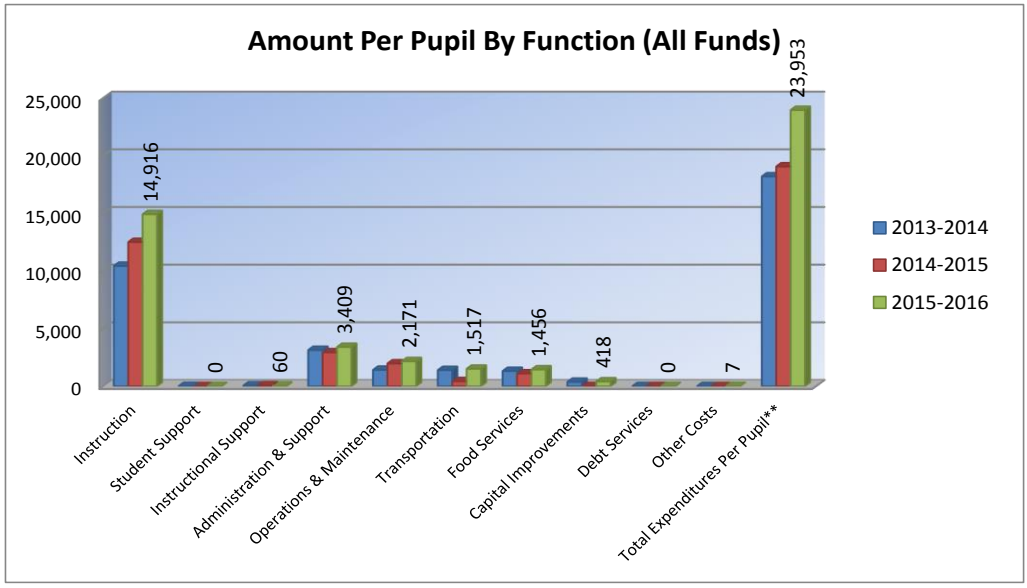


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	10,437	12,504	14,916
Student Support	13	0	0
Instructional Support	64	76	60
Administration & Support	3,143	2,944	3,409
Operations & Maintenance	1,424	1,976	2,171
Transportation	1,404	440	1,517
Food Services	1,324	1,111	1,456
Capital Improvements	384	0	418
Debt Services	0	0	0
Other Costs	1	5	7
Total Expenditures Per Pupil**	18,194	19,057	23,953
Enrollment (FTE)*	79.8	67.8	70.0

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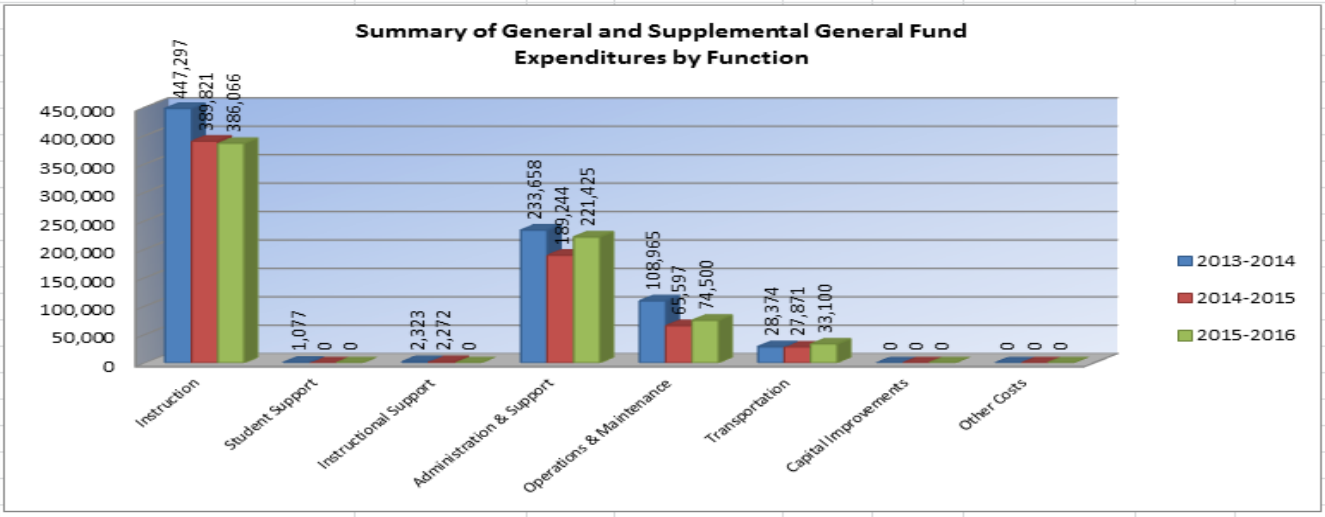
Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	447,297	54%	389,821	58%	-13%	386,066	54%	-1%
Student Support	1,077	0%	0	0%	-100%	0	0%	0%
Instructional Support	2,323	0%	2,272	0%	-2%	0	0%	-100%
Administration & Support	233,658	28%	189,244	28%	-19%	221,425	31%	17%
Operations & Maintenance	108,965	13%	65,597	10%	-40%	74,500	10%	14%
Transportation	28,374	3%	27,871	4%	-2%	33,100	5%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	821,694	100%	674,805	100%	-18%	715,091	100%	6%
Amount per Pupil	$10,297		$9,953		-3%	$10,216		3%

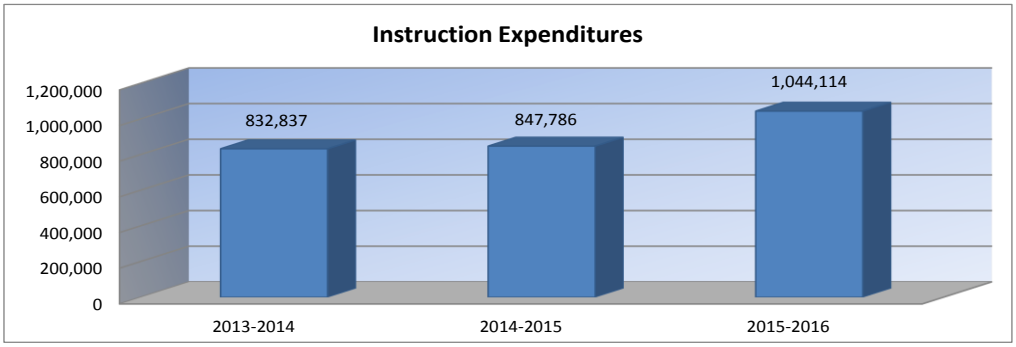
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 468

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	410,658		345,732	-16%		366,443	6%
Federal Funds	33,228		57,370	73%		56,458	-2%
Supplemental General	36,639		44,089	20%		19,623	-55%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	106,407		131,432	24%		150,036	14%
Bilingual Education	16,247		16,343	1%		35,157	115%
Virtual Education	1,200		0	-100%		0	0%
Capital Outlay	9,063		12,098	33%		100,000	727%
Driver Education	0		0	0%		0	0%
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	143,590		167,722	17%		246,532	47%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		50	0%		13,302	26504%
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	54,739		46,670	-15%		56,563	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	457		4,280	837%			
Activity Fund	20,609		22,000	7%			
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	832,837		847,786	2%		1,044,114	23%
Enrollment (FTE)*	79.8		67.8	-15%		70.0	3%
Amount per Pupil	10,437		12,504	20%		14,916	19%
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	832,837		847,786	2%		1,044,114	23%



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 468

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	916,602	0	911,602	0	5,000	0	0	0
Supplemental General	306,623	96,197				0	210,426	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)	150,036	8,036		0	xxxxxxxxxxx	142,000	0	0
Bilingual Education	35,157	5,157		0	xxxxxxxxxxx	30,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	261,528	173,396		0	0	0	88,132	0
Driver Training	0	0	0	0	xxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	97,543	24,018	300	21,443	xxxxxxxxxxx	40,000	11,782	0
Professional Development	0	0		0	xxxxxxxxxxx	0	0	0
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	260,382	50,472	0	0	xxxxxxxxxxx	209,910	0	0
Vocational Education	0	0	0	0	xxxxxxxxxxx	0	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	13,302	10,802					2,500	0
Textbook & Student Materials Revolving		1,514						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	85,724	0				85,724		XXXXXXXX
Contingency Reserve		60,000						XXXXXXXX
Activity Funds		29,459						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	57,458	0	xxxxxxxxxxx	57,458	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	2,184,355	459,051	911,902	78,901	5,000	507,634	312,840	0
Less Transfers	507,634							
TOTAL Budget Expenditures	$1,676,721							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	585,196	849,341	911,902
Federal Revenues	66,089	78,589	78,901
Local Revenues*	927,070	523,190	317,840
Total Revenues	1,578,355	1,451,120	1,308,643
Revenues Per Pupil	19,779	21,403	18,695

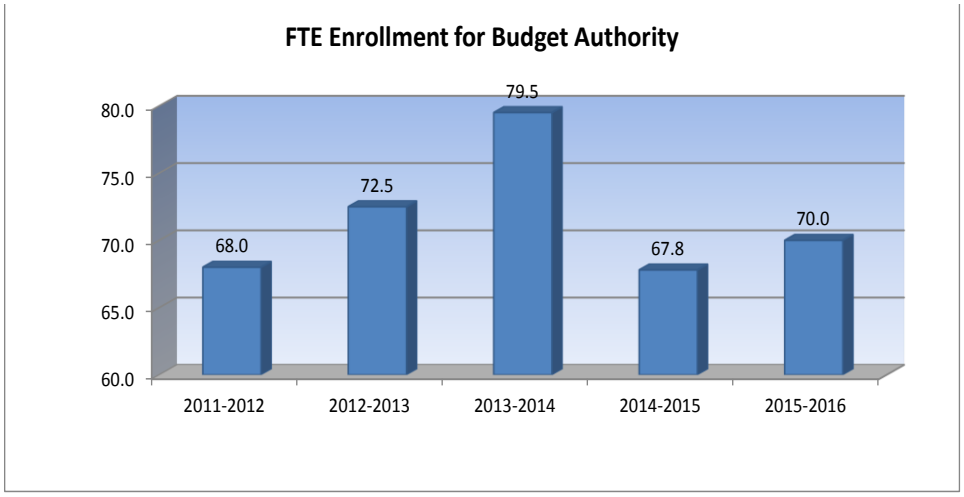
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

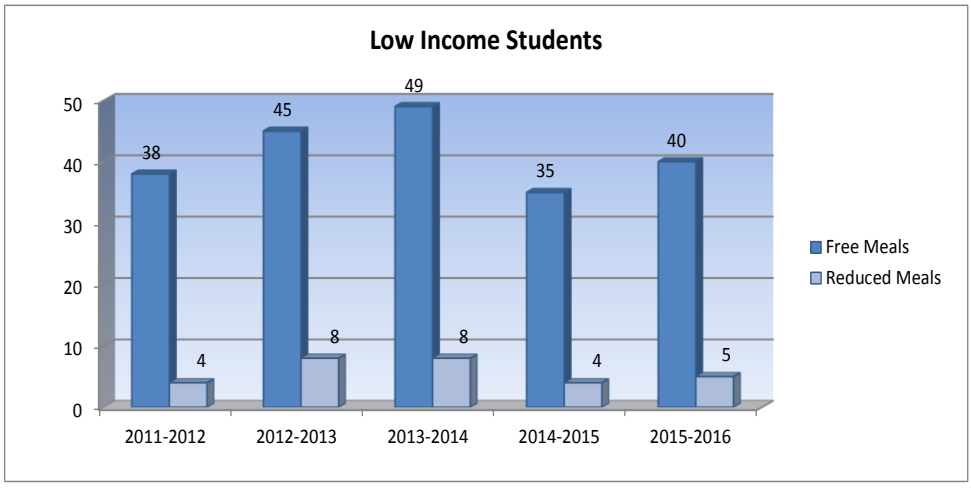
*Excludes "Transfers" to avoid duplication of revenue.

USD# 468

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)*	68.0	72.5	7%	79.5	10%	67.8	-15%	70.0	3%
Number of Students - Free Meals	38	45	18%	49	9%	35	-29%	40	14%
Number of Students - Reduced Meals	4	8	100%	8	0%	4	-50%	5	25%



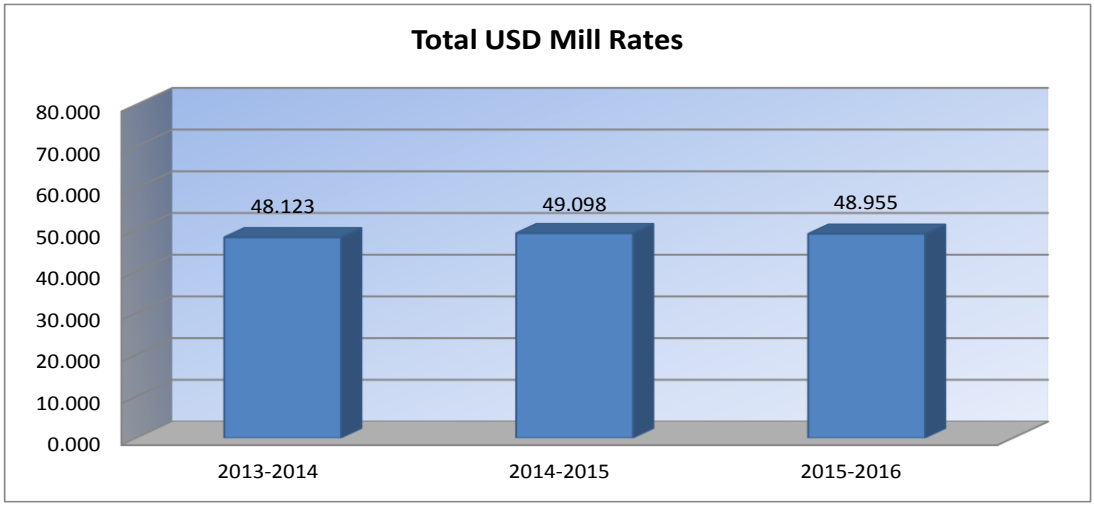


*FTE for state aid and budget authority purposes for the general fund.

USD# 468

Miscellaneous Information
Mill Rates by Fund

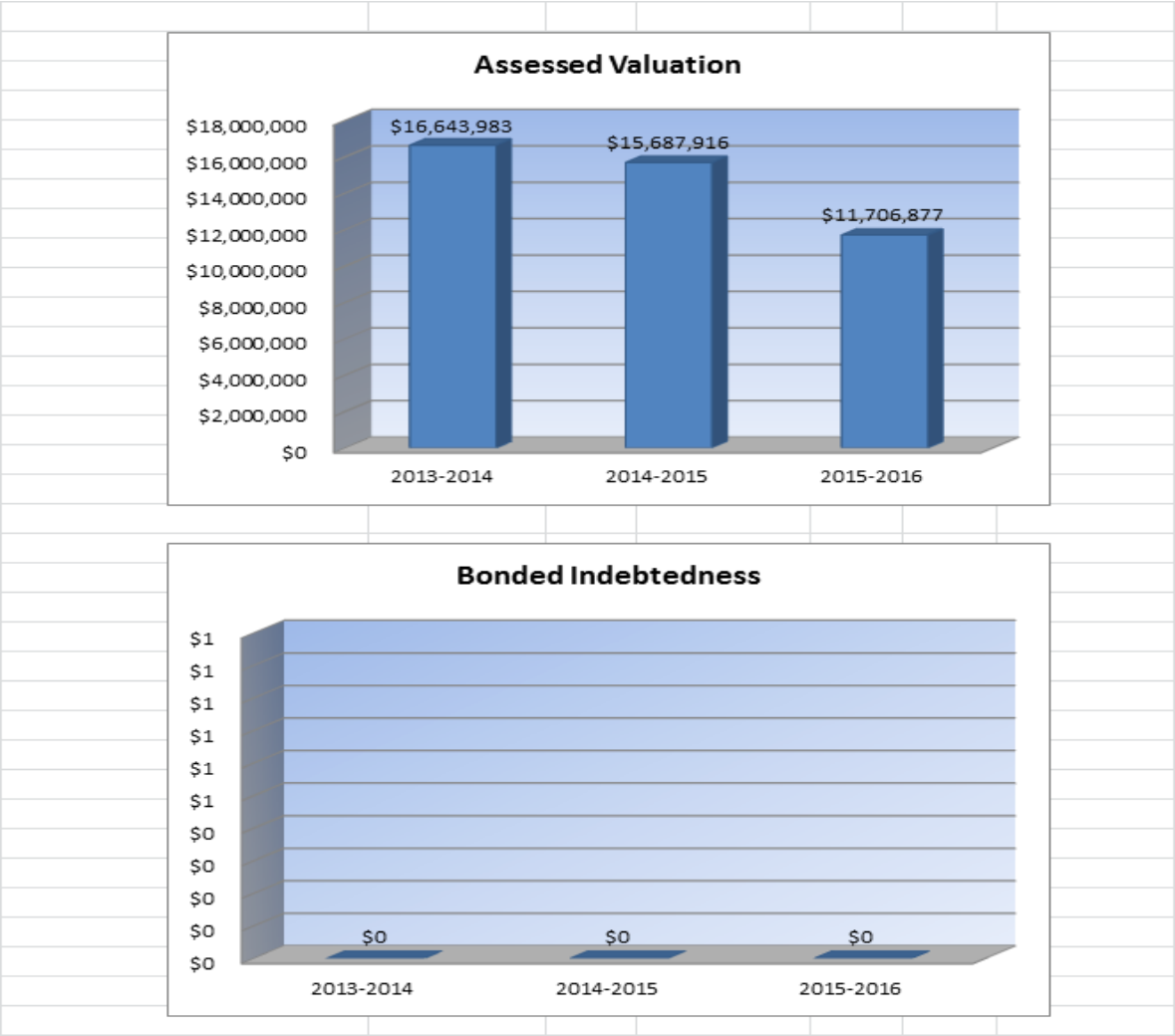
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	20.127	21.098	20.955
Adult Education	0.000	0.000	0.000
Capital Outlay	7.996	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**48.123**	**49.098**	**48.955**
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	1.000	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**1.000**



USD# 468

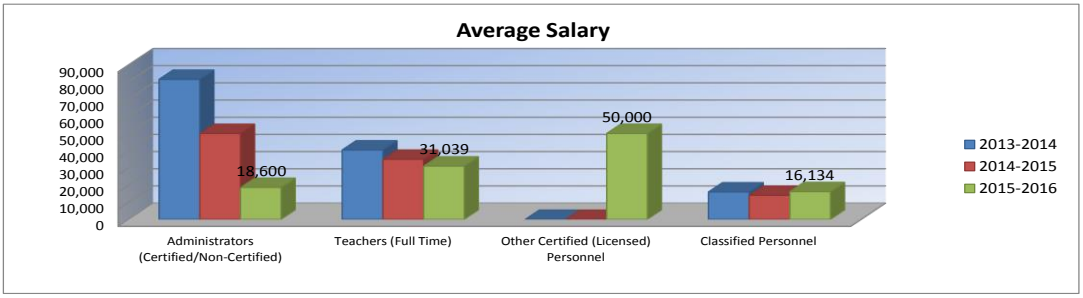
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$16,643,983	$15,687,916	$11,706,877
Bonded Indebtedness	0	0	0



USD# 468
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)	1.0	81,500	81,500	1.0	50,000	50,000	0.5	18,600	18,600
Teachers (Full Time)	10.0	404,020	40,402	10.0	349,613	34,961	10.0	310,386	31,039
Other Certified (Licensed) Personnel	0.0	0	0	0.0		0	1.0	50,000	50,000
Classified Personnel	12.0	191,558	15,963	12.0	168,008	14,001	12.0	193,608	16,134
Substitutes/Temporary Help	XXXXX	12,407	XXXXXXXXX	XXXXX	9,065	XXXXXXXXX	XXXXX	10,000	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