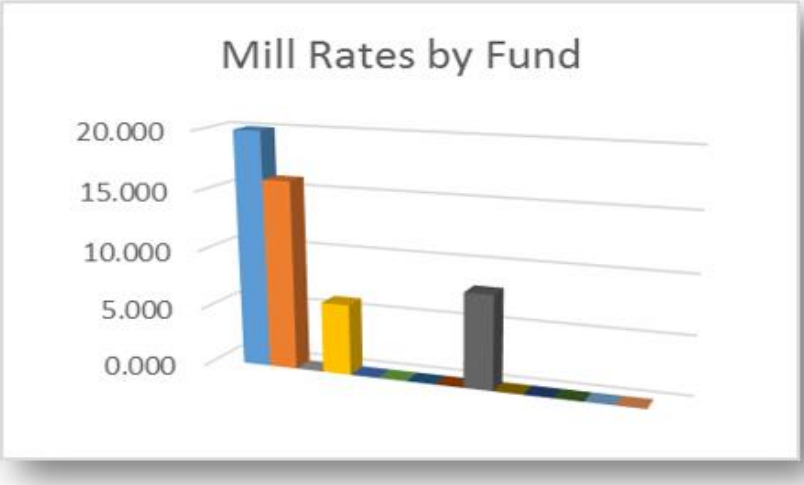
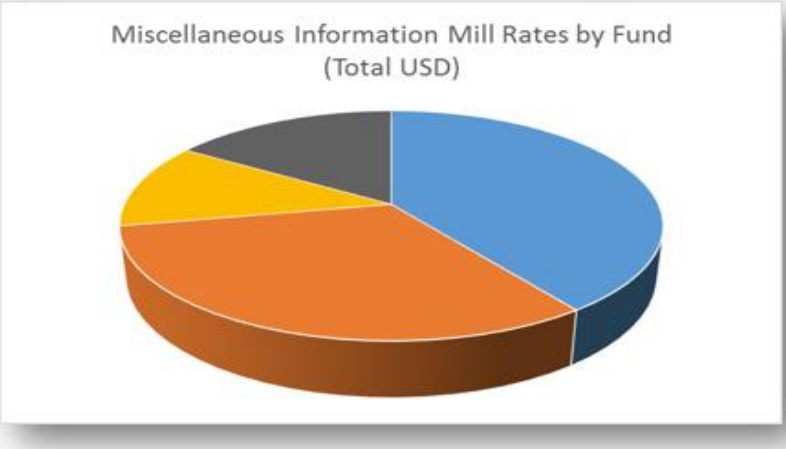
BUDGET AT A GLANCE

2016-17





USD 462 - Central

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 2016-17…….…… 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# 462

Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	2,422,268	51%	2,277,047	51%	-6%	2,651,959	52%	16%
Student Support Services	75,313	2%	63,329	1%	-16%	66,228	1%	5%
Instructional Support Services	146,540	3%	149,402	3%	2%	150,870	3%	1%
Administration & Support	500,307	11%	503,948	11%	1%	532,356	10%	6%
Operations & Maintenance	596,863	13%	516,320	12%	-13%	442,344	9%	-14%
Transportation	274,168	6%	267,589	6%	-2%	232,974	5%	-13%
Food Services	225,548	5%	233,129	5%	3%	272,377	5%	17%
Capital Improvements	184,219	4%	123,653	3%	-33%	361,232	7%	192%
Debt Services	300,214	6%	297,453	7%	-1%	371,081	7%	25%
Other Costs	0	0%	3,471	0%	0%	4,419	0%	27%
Total Expenditures*	4,725,440	100%	4,435,341	100%	-6%	5,085,840	100%	15%
Amount per Pupil	$15,224		$15,606		3%	$17,908		15%
Current Expenditures**	4,170,833	100%	3,945,148	100%	-5%	4,307,597	100%	9%
Amount per Pupil	$13,437		$13,882		3%	$15,168		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,411,079	51%	2,277,047	51%	0%	2,651,959	52%	1%
Instruction*** (Current Expenditures)	2,411,079	58%	2,277,047	58%	0%	2,651,959	62%	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.*

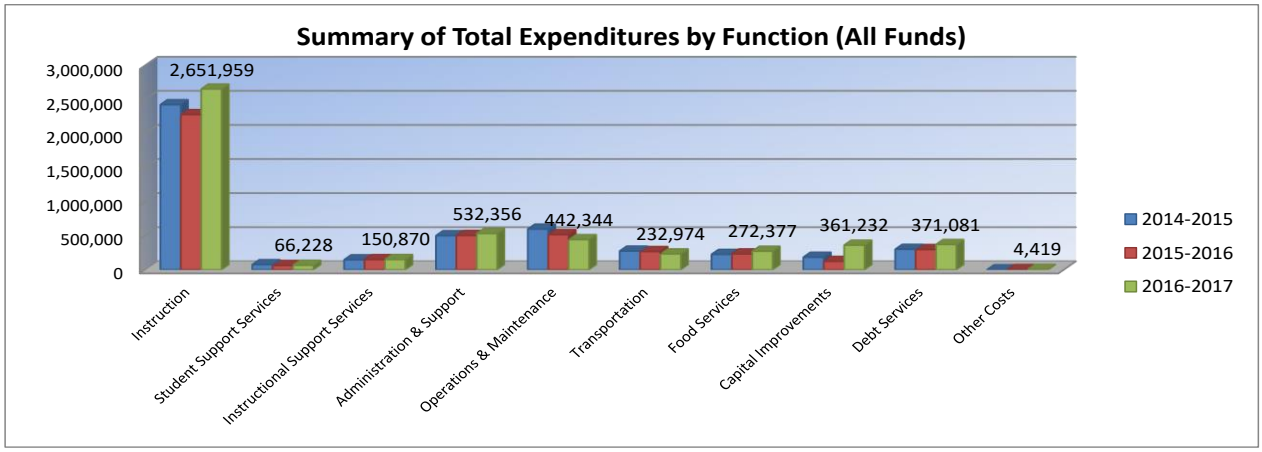
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

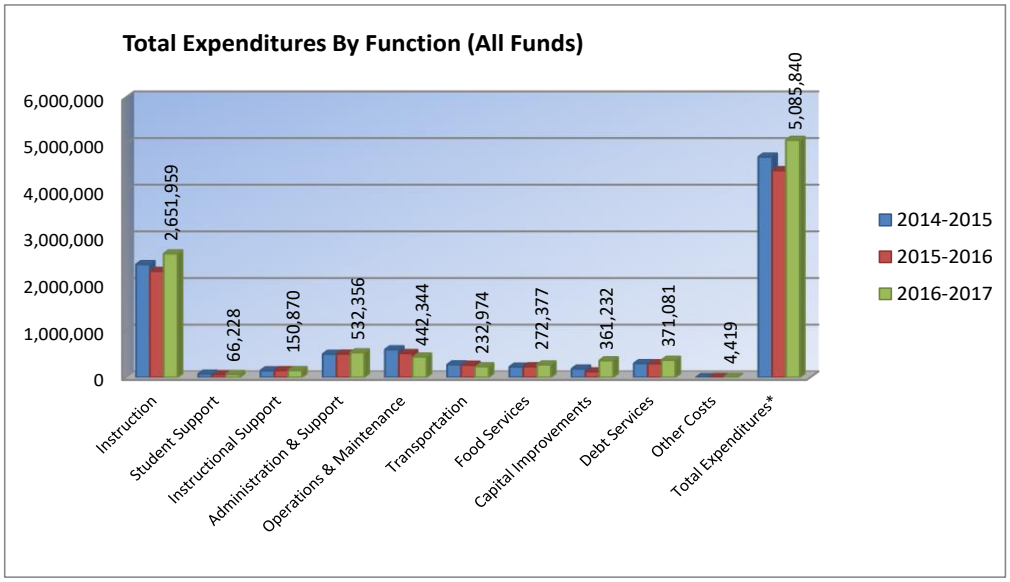
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 462

Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	2,422,268	2,277,047	2,651,959
Student Support	75,313	63,329	66,228
Instructional Support	146,540	149,402	150,870
Administration & Support	500,307	503,948	532,356
Operations & Maintenance	596,863	516,320	442,344
Transportation	274,168	267,589	232,974
Food Services	225,548	233,129	272,377
Capital Improvements	184,219	123,653	361,232
Debt Services	300,214	297,453	371,081
Other Costs	0	3,471	4,419
Total Expenditures*	4,725,440	4,435,341	5,085,840



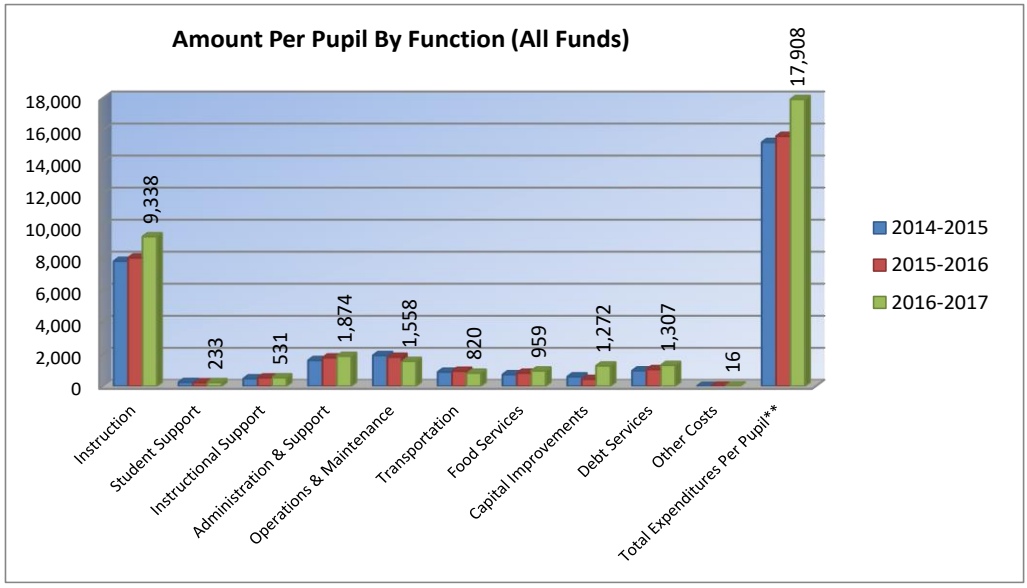
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 462

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,804	8,012	9,338
Student Support	243	223	233
Instructional Support	472	526	531
Administration & Support	1,612	1,773	1,874
Operations & Maintenance	1,923	1,817	1,558
Transportation	883	942	820
Food Services	727	820	959
Capital Improvements	593	435	1,272
Debt Services	967	1,047	1,307
Other Costs	0	12	16
Total Expenditures Per Pupil**	15,224	15,606	17,908
Enrollment (FTE)*	310.4	284.2	284.0

**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.*



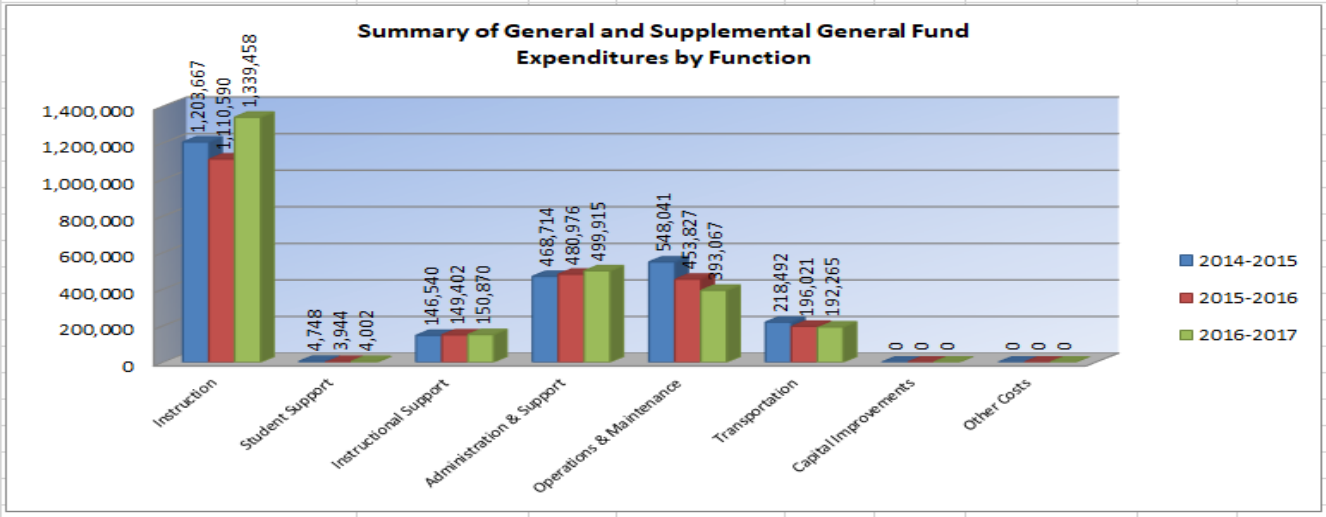
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 462

Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,203,667	46%	1,110,590	46%	-8%	1,339,458	52%	21%
Student Support	4,748	0%	3,944	0%	-17%	4,002	0%	1%
Instructional Support	146,540	6%	149,402	6%	2%	150,870	6%	1%
Administration & Support	468,714	18%	480,976	20%	3%	499,915	19%	4%
Operations & Maintenance	548,041	21%	453,827	19%	-17%	393,067	15%	-13%
Transportation	218,492	8%	196,021	8%	-10%	192,265	7%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,590,202	100%	2,394,760	100%	-8%	2,579,577	100%	8%
Amount per Pupil	$8,345		$8,426		1%	$9,083		8%

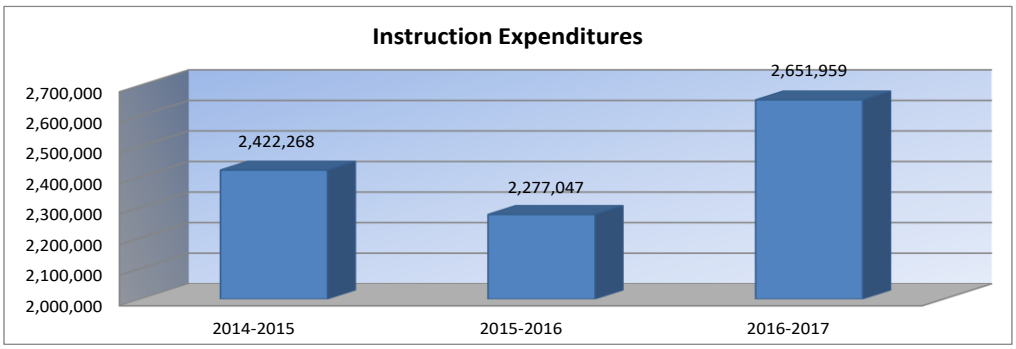
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 462

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	1,019,246		988,405	-3%		1,220,608	23%
Federal Funds	95,128		83,530	-12%		100,512	20%
Supplemental General	184,421		122,185	-34%		118,850	-3%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	282,844		285,338	1%		287,918	1%
Bilingual Education	0		0	0%		0	0%
Virtual Education	275		0	-100%		0	0%
Capital Outlay	11,189		0	-100%		0	0%
Driver Education	2,387		4,896	105%		10,421	113%
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	465,392		447,264	-4%		521,164	17%
Cost of Living	0		0	0%		0	0%
Vocational Education	137,511		147,012	7%		219,187	49%
Gifts/Grants	306		5,598	1729%		2,196	-61%
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	146,745		121,109	-17%		171,103	41%
Contingency Reserve	0		0	0%			
Text Book & Student Material	12,374		15,571	26%			
Activity Fund	64,450		56,139	-13%			
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	2,422,268		2,277,047	-6%		2,651,959	16%
Enrollment (FTE)*	310.4		284.2	-8%		284.0	0%
Amount per Pupil	7,804		8,012	3%		9,338	17%
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	2,422,268		2,277,047	-6%		2,651,959	16%



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 462

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2017 Cash Balance
General	2,910,135	0	2,885,135	0	25,000	0	0	0
Supplemental General	907,277	30,054	524,134			0	353,089	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)	342,918	418		0	xxxxxxxxxxx	342,500	0	0
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	1,400			0	0	0	1,400
Capital Outlay	407,162	167,362		0	0	50,000	131,513	0
Driver Training	12,821	10,121	2,700	0	xxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	264,258	41,525	1,503	117,843	0	40,000	63,387	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	533,355	88,842	0	0	xxxxxxxxxxx	444,513	0	0
Vocational Education	219,187	95,632	8,280	0	xxxxxxxxxxx	115,275	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	2,196	2,196					0	0
Textbook & Student Materials Revolving		3,440						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	245,547	0				245,547		XXXXXXXX
Contingency Reserve		55,827						XXXXXXXX
Activity Funds		12,668						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	371,081	238,190	162,268	0	0		218,748	248,125
Bond and Interest #2	0	0	18,732	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	107,738	9,160	xxxxxxxxxxx	98,578	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,323,675	756,835	3,602,752	216,421	25,000	1,237,835	766,737	249,525
Less Transfers	1,237,835							
TOTAL Budget Expenditures	$5,085,840							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	3,607,803	3,567,333	3,602,752
Federal Revenues	237,596	222,704	216,421
Local Revenues*	890,121	807,871	791,737
Total Revenues	4,735,520	4,597,908	4,610,910
Revenues Per Pupil	15,256	16,178	16,236

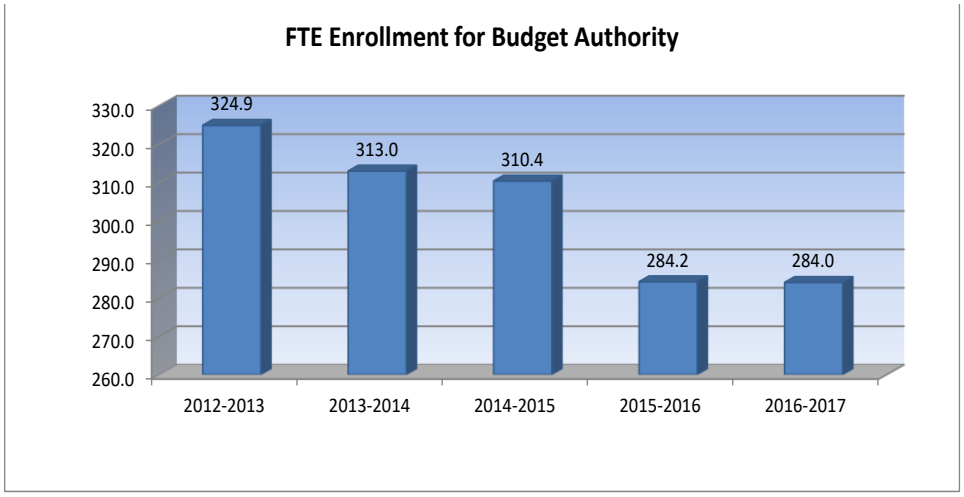
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

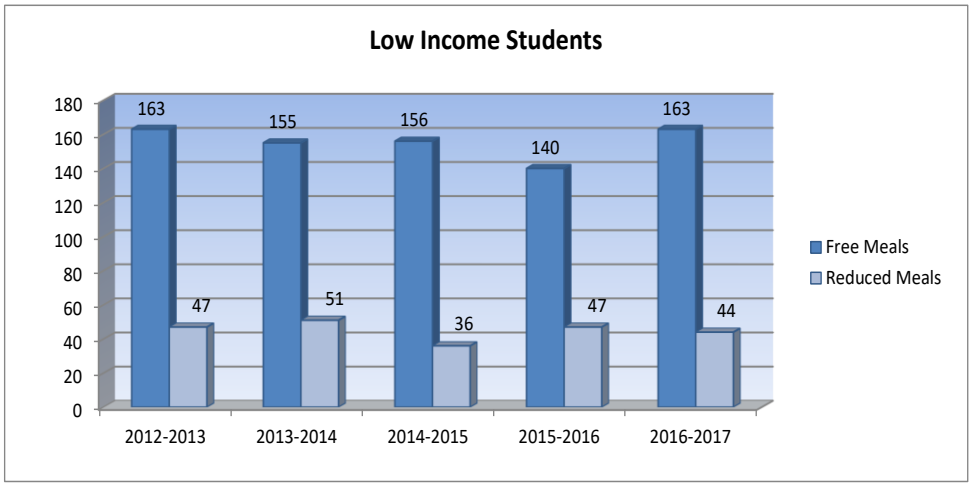
*Excludes "Transfers" to avoid duplication of revenue.

USD# 462

Enrollment Information

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	324.9	313.0	-4%	310.4	-1%	284.2	-8%	284.0	0%
Number of Students - Free Meals	163	155	-5%	156	1%	140	-10%	163	16%
Number of Students - Reduced Meals	47	51	9%	36	-29%	47	31%	44	-6%



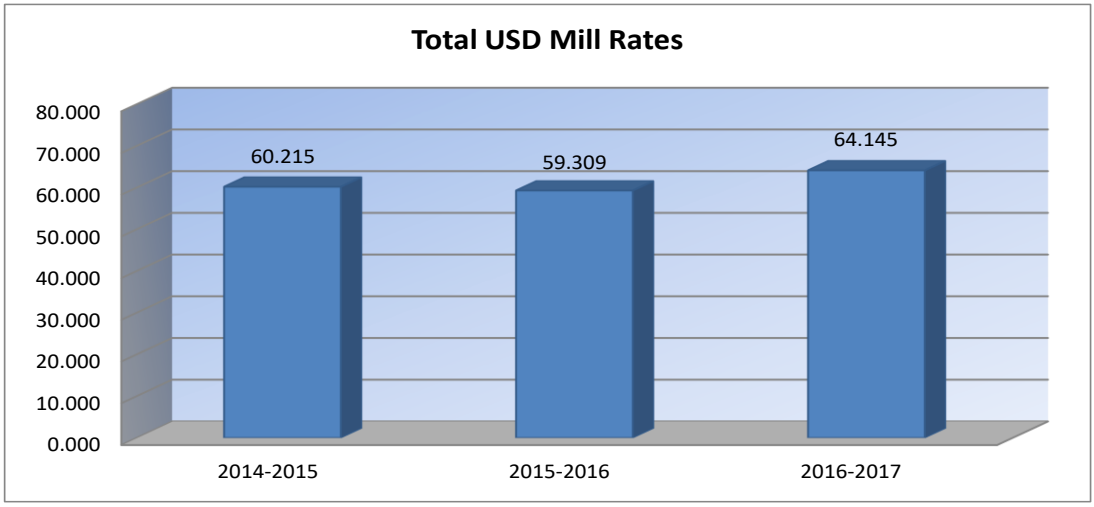


*FTE for state aid and budget authority purposes for the general fund.

USD# 462

Miscellaneous Information
Mill Rates by Fund

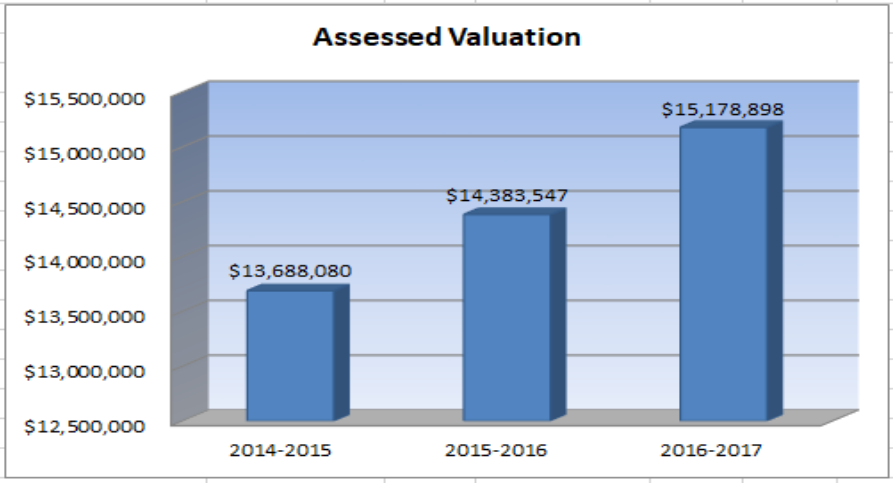
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	19.138	20.247	22.611
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.936	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	13.077	11.126	13.534
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	**60.215**	**59.309**	**64.145**
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	1.086	0.993	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.086**	**0.993**	**1.000**

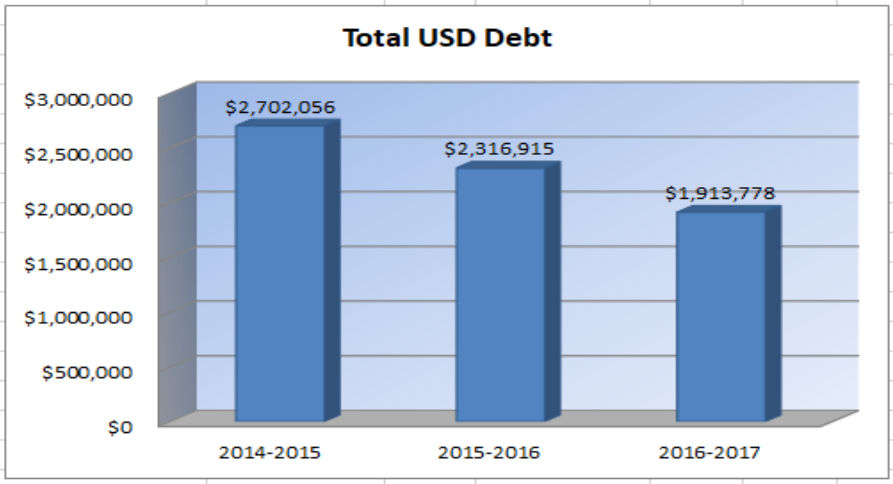


USD# 462

Other Information

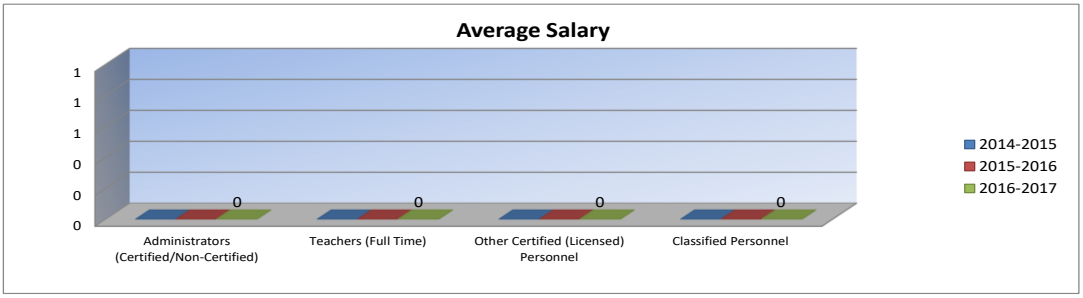
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$13,688,080	$14,383,547	$15,178,898
Bonded Indebtedness	2,702,056	2,316,915	1,913,778





USD# 462
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)			0			0			0
Teachers (Full Time)			0			0			0
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel			0			0			0
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/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

http://ksreportcard.ksde.org/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses