2014-2015
Budget at a Glance

220 - Ashland

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)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,951,869	62%	1,701,365	60%	-13%	2,093,319	62%	23%
Student Support Services	50,449	2%	43,821	2%	-13%	55,409	2%	26%
Instructional Support Services	19,943	1%	113,595	4%	470%	23,880	1%	-79%
Administration & Support	305,824	10%	338,685	12%	11%	319,819	10%	-6%
Operations & Maintenance	272,063	9%	362,417	13%	33%	426,100	13%	18%
Transportation	122,072	4%	141,063	5%	16%	154,000	5%	9%
Food Services	162,444	5%	130,785	5%	-19%	159,500	5%	22%
Capital Improvements	239,791	8%	8,648	0%	-96%	125,000	4%	1345%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,124,455	100%	2,840,379	100%	-9%	3,357,027	100%	18%
Amount per Pupil	$15,583		$13,788		-12%	$16,785		22%
Current Expenditures**	2,827,350	100%	2,761,969	100%	-2%	3,117,027	100%	13%
Amount per Pupil	$14,101		$13,408		-5%	$15,585		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,925,875	62%	1,701,115	60%	-2%	2,063,319	61%	1%
Instruction*** (Current Expenditures)	1,925,875	68%	1,701,115	62%	-6%	2,063,319	66%	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.*

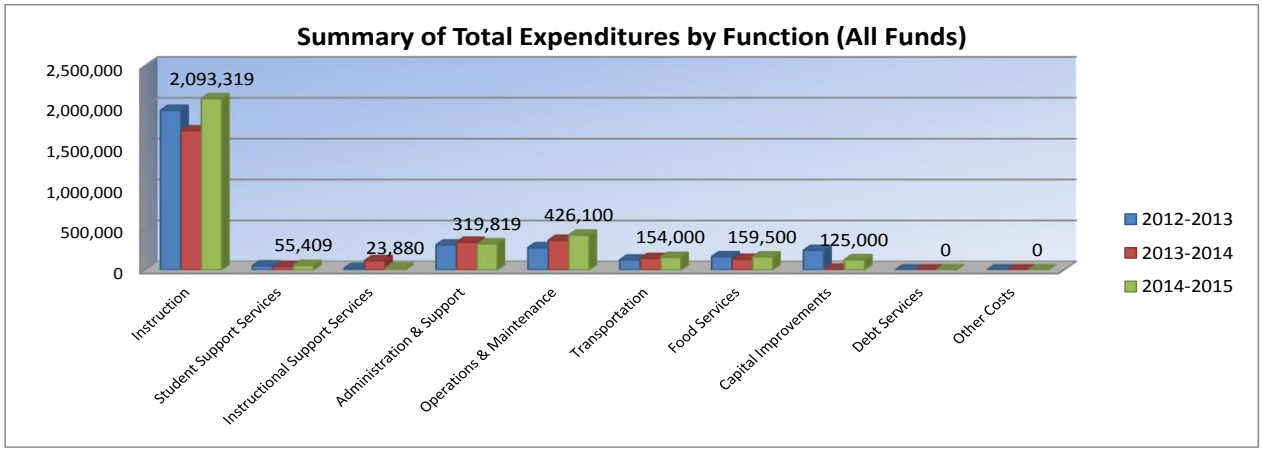
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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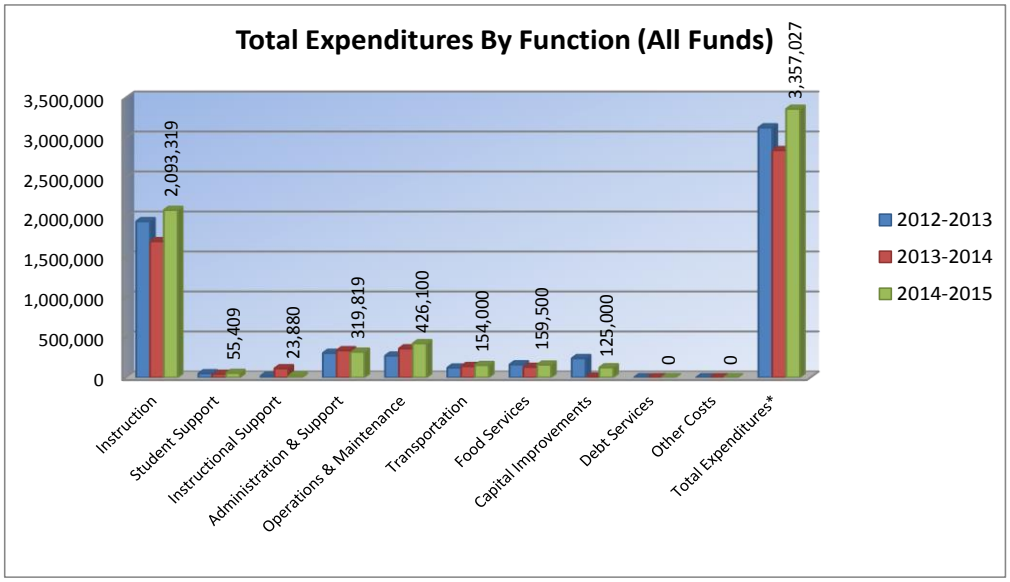
Total Expenditures By Function (All Funds)

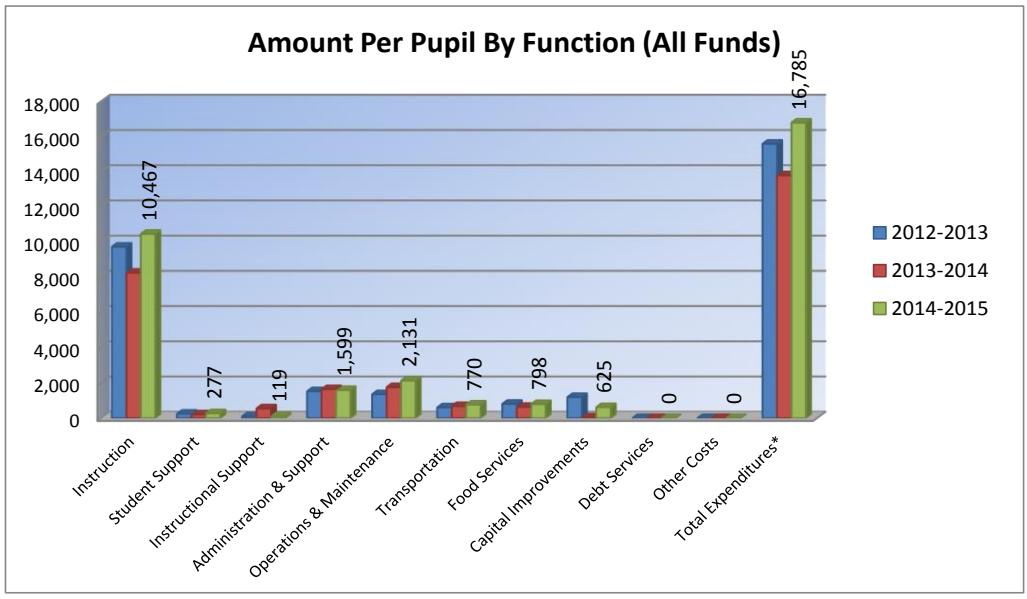
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	1,951,869	1,701,365	2,093,319
Student Support	50,449	43,821	55,409
Instructional Support	19,943	113,595	23,880
Administration & Support	305,824	338,685	319,819
Operations & Maintenance	272,063	362,417	426,100
Transportation	122,072	141,063	154,000
Food Services	162,444	130,785	159,500
Capital Improvements	239,791	8,648	125,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,124,455	2,840,379	3,357,027



**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)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	9,735	8,259	10,467
Student Support	252	213	277
Instructional Support	99	551	119
Administration & Support	1,525	1,644	1,599
Operations & Maintenance	1,357	1,759	2,131
Transportation	609	685	770
Food Services	810	635	798
Capital Improvements	1,196	42	625
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	15,583	13,788	16,785
Enrollment (FTE)*	200.5	206.0	200.0



**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.*

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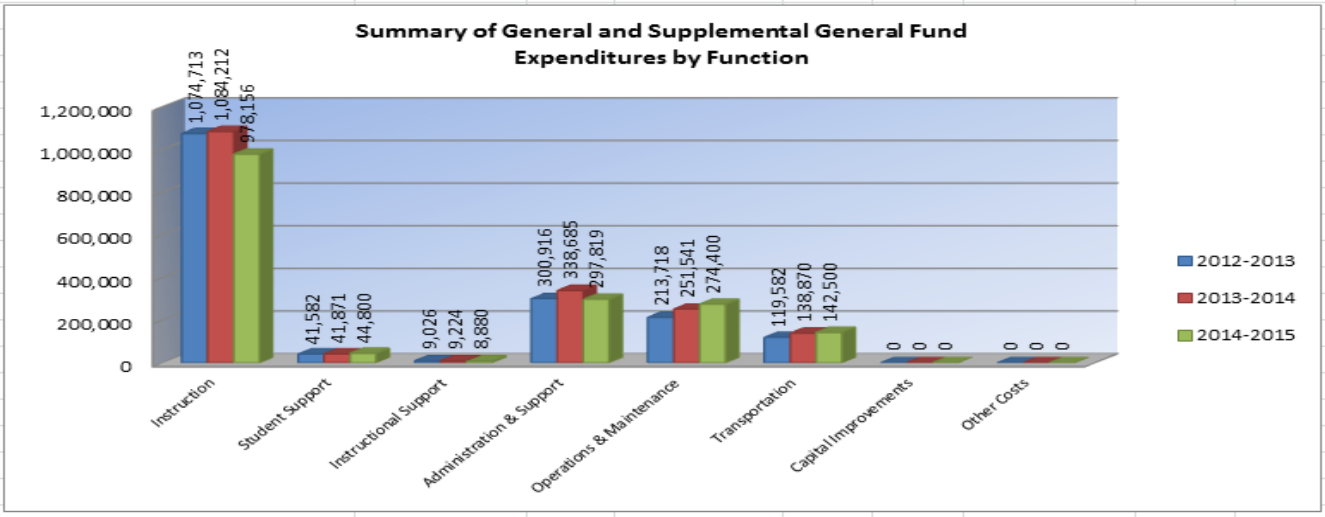
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,074,713	61%	1,084,212	58%	1%	978,156	56%	-10%
Student Support	41,582	2%	41,871	2%	1%	44,800	3%	7%
Instructional Support	9,026	1%	9,224	0%	2%	8,880	1%	-4%
Administration & Support	300,916	17%	338,685	18%	13%	297,819	17%	-12%
Operations & Maintenance	213,718	12%	251,541	13%	18%	274,400	16%	9%
Transportation	119,582	7%	138,870	7%	16%	142,500	8%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,759,537	100%	1,864,403	100%	6%	1,746,555	100%	-6%
Amount per Pupil	$8,776		$9,051		3%	$8,733		-4%

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



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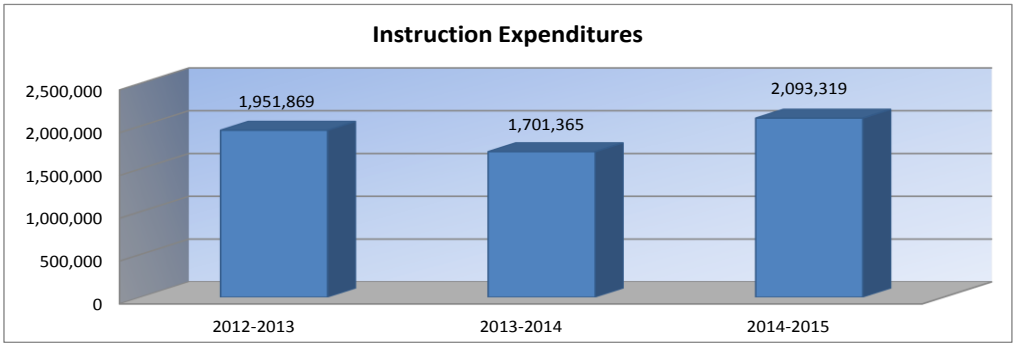
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,039,046		1,037,753	0%		922,247	-11%
Federal Funds	36,141		0	-100%		38,514	0%
Supplemental General	35,667		46,459	30%		55,909	20%
At Risk (4yr Old)	23,526		487	-98%		50,000	10167%
At Risk (K-12)	113,197		0	-100%		142,912	0%
Bilingual Education	35,660		33,220	-7%		43,800	32%
Virtual Education	0		0	0%		0	0%
Capital Outlay	25,994		250	-99%		30,000	11900%
Driver Education	4,599		3,987	-13%		4,475	12%
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	246,840		217,863	-12%		271,450	25%
Cost of Living	0		0	0%		0	0%
Vocational Education	59,803		61,718	3%		108,149	75%
Gifts/Grants	164,847		109,114	-34%		286,000	162%
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	146,996		164,383	12%		139,863	-15%
Contingency Reserve	0		0	0%			
Text Book & Student Material	19,553		15,692	-20%			
Activity Fund	0		10,439	0%		0	-100%
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	1,951,869		1,701,365	-13%		2,093,319	23%
Enrollment (FTE)*	200.5		206.0	3%		200.0	-3%
Amount per Pupil	9,735		8,259	-15%		10,467	27%
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	1,951,869		1,701,365	-13%		2,093,319	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 enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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Sources of Revenue and Proposed Budget for 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2015 Cash Balance
General	1,750,734	2	1,750,732	0		0	0	XXXXXXXX
Supplemental General	613,356	106,743	0				506,613	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	50,000	35,987		0	0	30,000	0	15,987
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	148,912	73,165		0	0	75,747	0	0
Bilingual Education	43,800	9,820		0	0	55,000	0	21,020
Virtual Education	0	0			0	0	0	0
Capital Outlay	240,000	135,512	0	0	0	0	167,802	63,314
Driver Training	4,675	3,206	1,020	0	0	0	1,500	1,051
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	171,000	62,996	923	47,884	0	75,000	47,058	62,861
Professional Development	8,500	36,783		0	0	0	0	28,283
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	274,950	92,876	0	0	0	287,088	0	105,014
Vocational Education	108,149	33,449	0	0	0	74,700	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	325,000	76,483					300,000	51,483
Textbook & Student Materials Revolving		12,099						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	193,972	0	193,972					XXXXXXXX
Contingency Reserve		72,070						XXXXXXXX
Activity Funds		0						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			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	41,514	30,650	xxxxxxxxxxx	41,514	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	30,650
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	3,974,562	781,841	1,946,647	89,398	0	597,535	1,022,973	379,663
Less Transfers	597,535							
TOTAL Budget Expenditures	$3,377,027							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	1,365,295	1,319,468	1,946,647
Federal Revenues	90,527	81,765	89,398
Local Revenues	2,097,489	2,044,158	1,620,508
Total Revenues	3,553,311	3,445,391	3,656,553
Revenues Per Pupil	17,722	16,725	18,283

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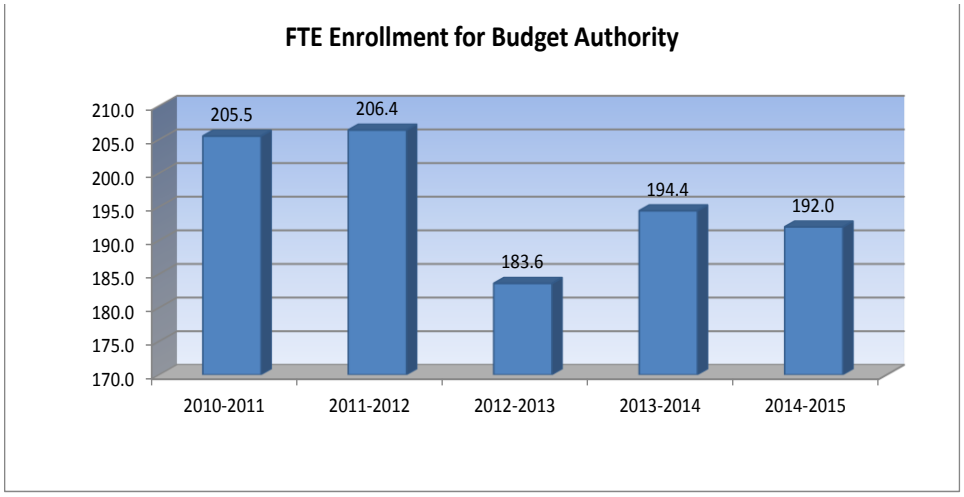
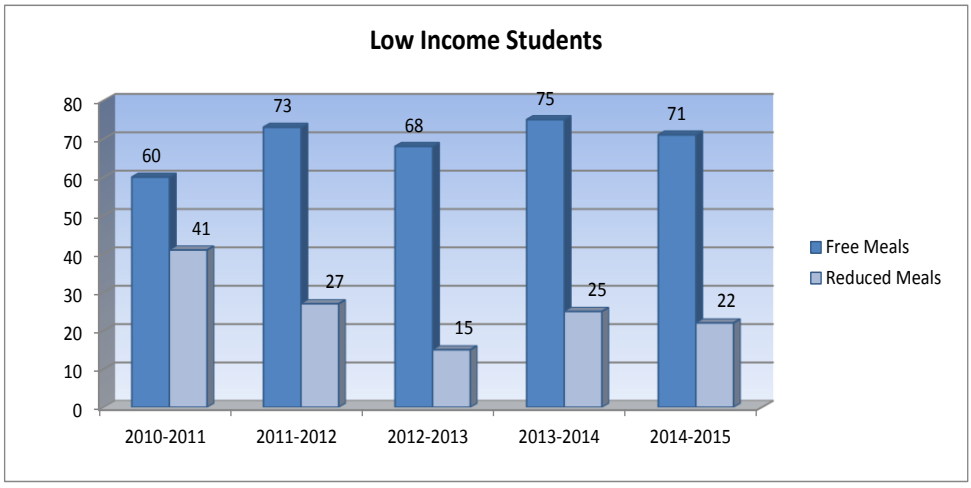
Enrollment Information

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	205.5	206.4	0%	183.6	-11%	194.4	6%	192.0	-1%
Number of Students - Free Meals	60	73	22%	68	-7%	75	10%	71	-5%
Number of Students - Reduced Meals	41	27	-34%	15	-44%	25	67%	22	-12%





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

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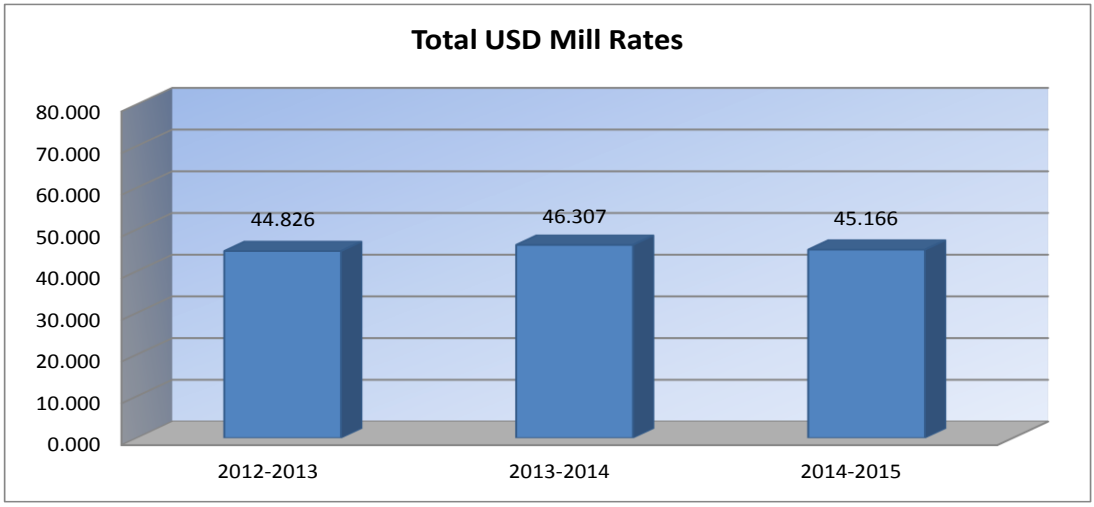
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	20.826	20.297	19.166
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	6.010	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	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	**44.826**	**46.307**	**45.166**
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**



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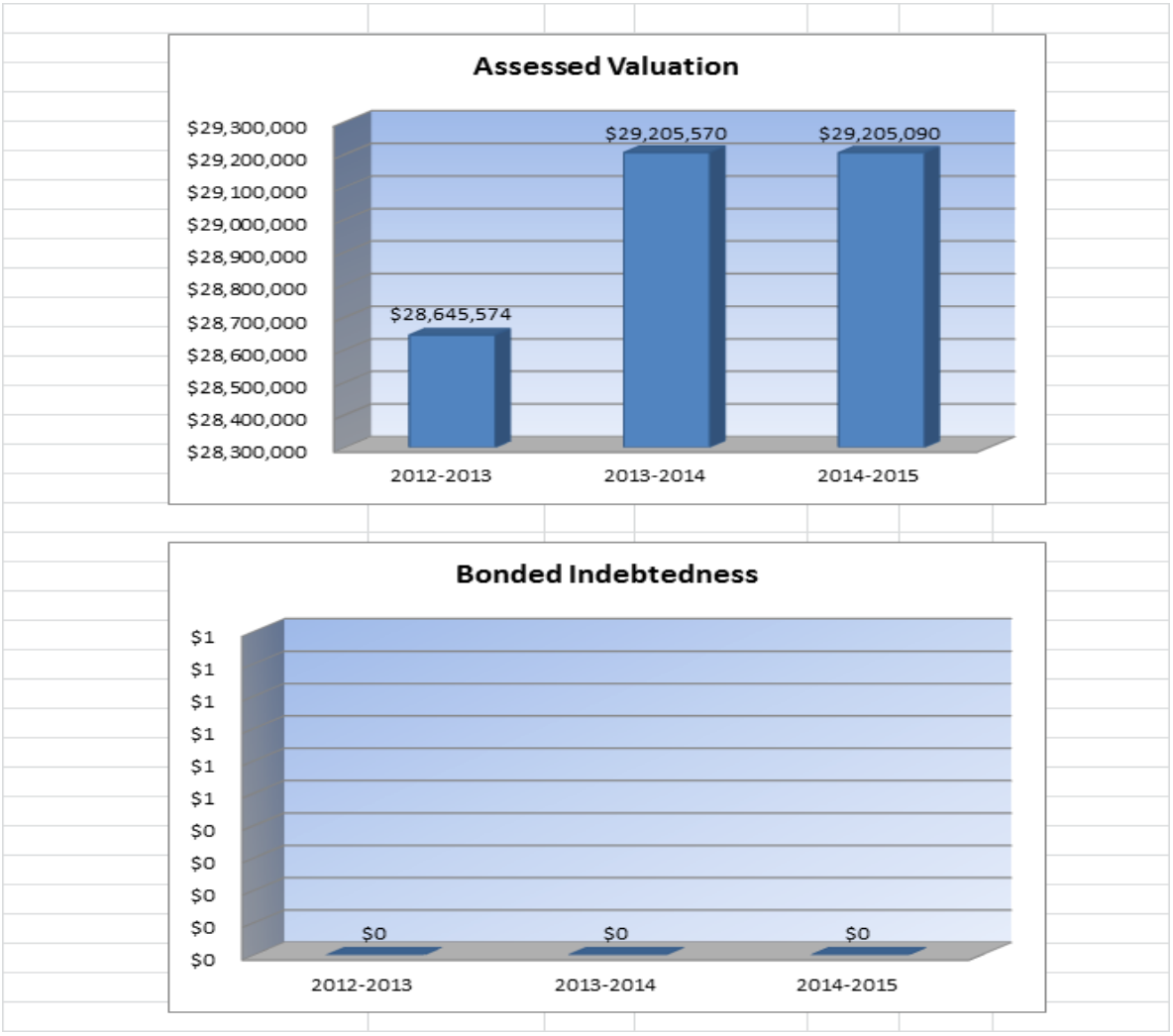
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$28,645,574	$29,205,570	$29,205,090
Bonded Indebtedness	0	0	0



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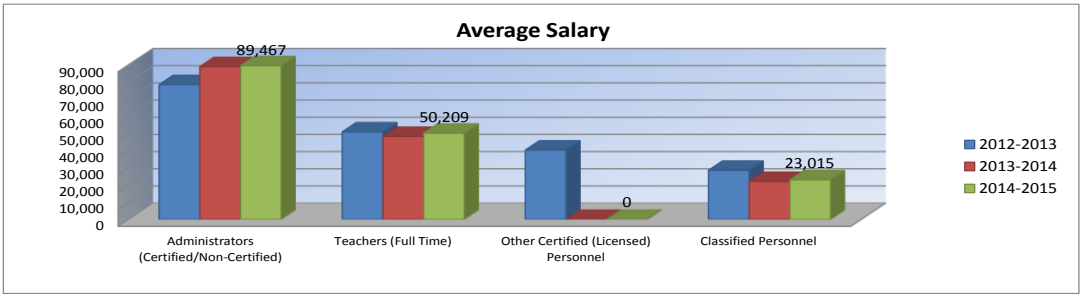
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.5	117,651	78,434	1.7	151,094	88,879	1.7	152,094	89,467
Teachers (Full Time)	16.5	840,538	50,942	21.4	1,033,972	48,316	20.4	1,024,272	50,209
Other Certified (Licensed) Personnel	3.5	141,350	40,386			0			0
Classified Personnel	14.0	400,313	28,594	14.6	322,987	22,122	14.6	336,019	23,015
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)

http://svapp15586.ksde.org/k12/k12.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

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

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