2014-2015
Budget at a Glance

226 - Meade

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 2014-15..... 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# 226

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	3,485,761	61%	3,337,152	61%	-4%	3,605,854	60%	8%
Student Support Services	65,225	1%	35,953	1%	-45%	70,452	1%	96%
Instructional Support Services	156,756	3%	74,787	1%	-52%	88,768	1%	19%
Administration & Support	548,670	10%	532,644	10%	-3%	515,309	9%	-3%
Operations & Maintenance	500,890	9%	528,532	10%	6%	718,295	12%	36%
Transportation	243,334	4%	231,863	4%	-5%	282,229	5%	22%
Food Services	266,916	5%	269,538	5%	1%	323,374	5%	20%
Capital Improvements	110,261	2%	82,148	1%	-25%	73,427	1%	-11%
Debt Services	337,988	6%	352,160	6%	4%	354,620	6%	1%
Other Costs	0	0%	41,633	1%	0%	26,282	0%	-37%
Total Expenditures*	5,715,801	100%	5,486,410	100%	-4%	6,058,610	100%	10%
Amount per Pupil	$13,707		$13,480		-2%	$14,960		11%
Current Expenditures**	4,990,717	100%	4,843,291	100%	-3%	5,057,253	100%	4%
Amount per Pupil	$11,968		$11,900		-1%	$12,487		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,220,898	56%	3,138,662	57%	1%	3,305,854	55%	-2%
Instruction*** (Current Expenditures)	3,220,898	65%	3,138,662	65%	0%	3,305,854	65%	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.*

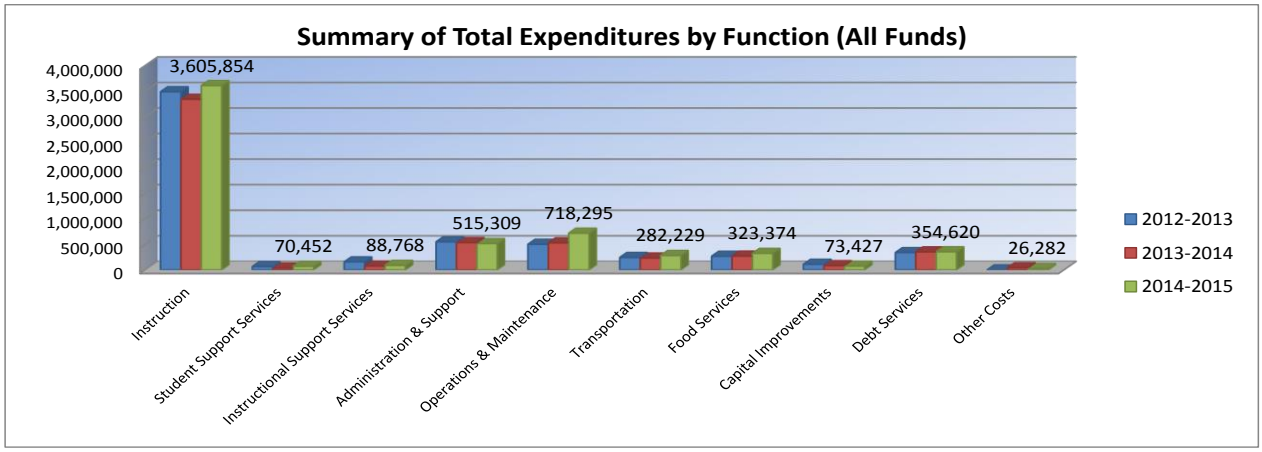
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

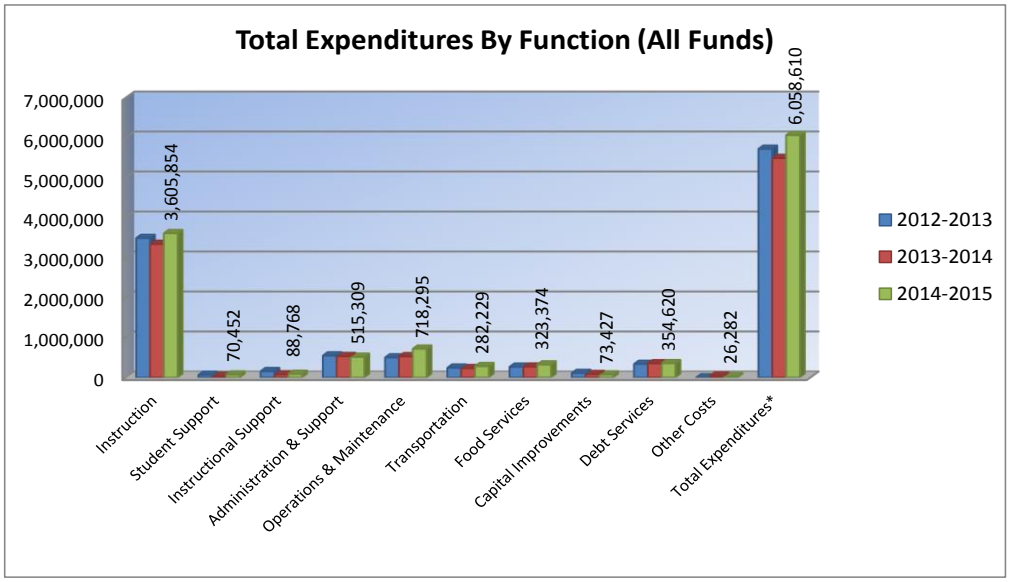
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 226

Total Expenditures By Function (All Funds)

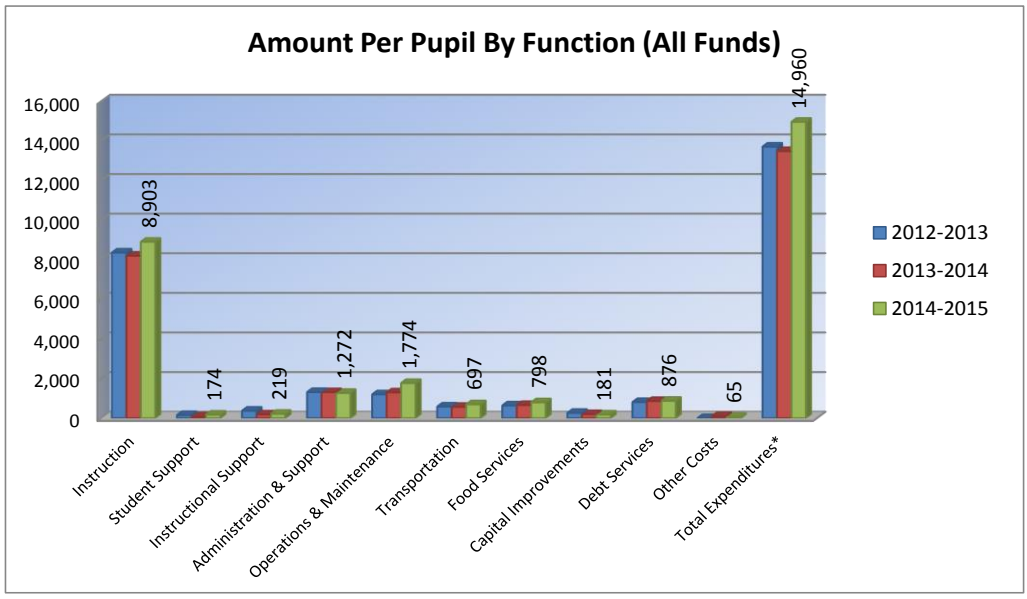
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,485,761	3,337,152	3,605,854
Student Support	65,225	35,953	70,452
Instructional Support	156,756	74,787	88,768
Administration & Support	548,670	532,644	515,309
Operations & Maintenance	500,890	528,532	718,295
Transportation	243,334	231,863	282,229
Food Services	266,916	269,538	323,374
Capital Improvements	110,261	82,148	73,427
Debt Services	337,988	352,160	354,620
Other Costs	0	41,633	26,282
Total Expenditures*	5,715,801	5,486,410	6,058,610



**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	8,359	8,199	8,903
Student Support	156	88	174
Instructional Support	376	184	219
Administration & Support	1,316	1,309	1,272
Operations & Maintenance	1,201	1,299	1,774
Transportation	584	570	697
Food Services	640	662	798
Capital Improvements	264	202	181
Debt Services	811	865	876
Other Costs	0	102	65
Total Expenditures*	13,707	13,480	14,960
Enrollment (FTE)*	417.0	407.0	405.0



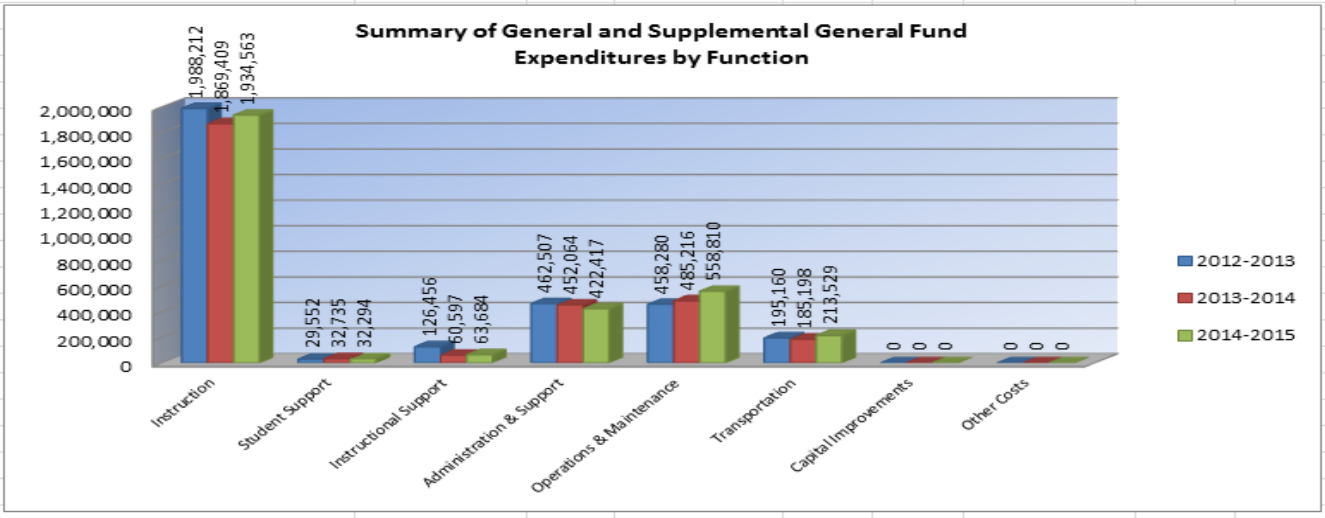
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 226

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	1,988,212	61%	1,869,409	61%	-6%	1,934,563	60%	3%
Student Support	29,552	1%	32,735	1%	11%	32,294	1%	-1%
Instructional Support	126,456	4%	60,597	2%	-52%	63,684	2%	5%
Administration & Support	462,507	14%	452,064	15%	-2%	422,417	13%	-7%
Operations & Maintenance	458,280	14%	485,216	16%	6%	558,810	17%	15%
Transportation	195,160	6%	185,198	6%	-5%	213,529	7%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,260,167	100%	3,085,219	100%	-5%	3,225,297	100%	5%
Amount per Pupil	$7,818		$7,580		-3%	$7,964		5%

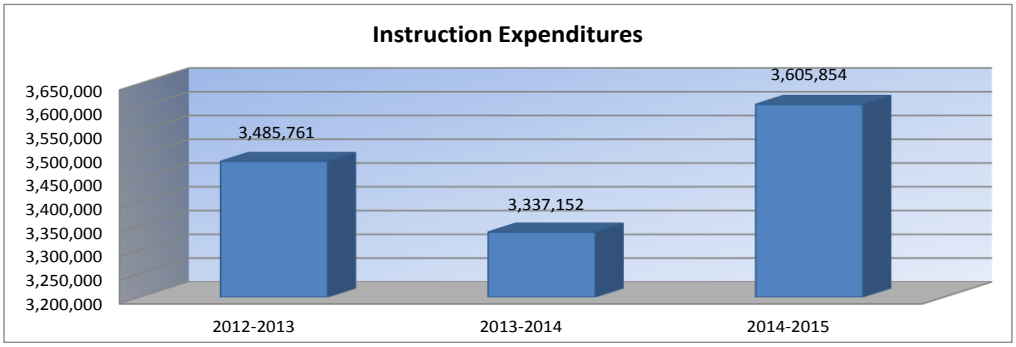
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 226

Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,774,545		1,719,748	-3%		1,741,721	1%
Federal Funds	119,524		95,918	-20%		90,699	-5%
Supplemental General	213,667		149,661	-30%		192,842	29%
At Risk (4yr Old)	26,414		24,537	-7%		25,000	2%
At Risk (K-12)	171,229		313,126	83%		314,215	0%
Bilingual Education	19,605		21,709	11%		25,000	15%
Virtual Education	0		0	0%		0	0%
Capital Outlay	264,863		198,490	-25%		375,000	89%
Driver Education	4,420		4,294	-3%		6,051	41%
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	469,475		438,027	-7%		530,500	21%
Cost of Living	0		0	0%		0	0%
Vocational Education	56,264		77,603	38%		89,300	15%
Gifts/Grants	384		0	-100%		898	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	181,216		197,696	9%		214,628	9%
Contingency Reserve	75,883		61,228	-19%			
Text Book & Student Material	85,525		13,165	-85%			
Activity Fund	22,747		21,950	-4%		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	3,485,761		3,337,152	-4%		3,605,854	8%
Enrollment (FTE)*	417.0		407.0	-2%		405.0	0%
Amount per Pupil	8,359		8,199	-2%		8,903	9%
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	3,485,761		3,337,152	-4%		3,605,854	8%



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.

USD 226

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	3,030,927	0	3,018,427	0		12,500	0	XXXXXXXX
Supplemental General	1,061,652	124,144	0				937,508	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	25,000	25,000		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	345,265	100,265		0	0	245,000	0	0
Bilingual Education	25,000	20,000		0	0	5,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	646,737	182,207	0	0	0	0	464,530	0
Driver Training	15,726	11,101	2,125	0	0	0	2,500	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	320,374	25,000	2,040	100,783	0	95,000	97,551	0
Professional Development	20,084	10,084		0	0	10,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	557,000	105,000	0	0	2,000	450,000	0	0
Vocational Education	90,500	55,000	2,160	0	0	15,000	18,340	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	898	898					0	0
Textbook & Student Materials Revolving		16,191						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	326,628	0	326,628					XXXXXXXX
Contingency Reserve		260,000						XXXXXXXX
Activity Funds		33,277						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	354,620	449,578	0	0	0		325,121	420,079
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	90,699	0	xxxxxxxxxx	90,699	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,911,110	1,417,745	3,351,380	191,482	2,000	832,500	1,845,550	420,079
Less Transfers	832,500							
TOTAL Budget Expenditures	$6,078,610							

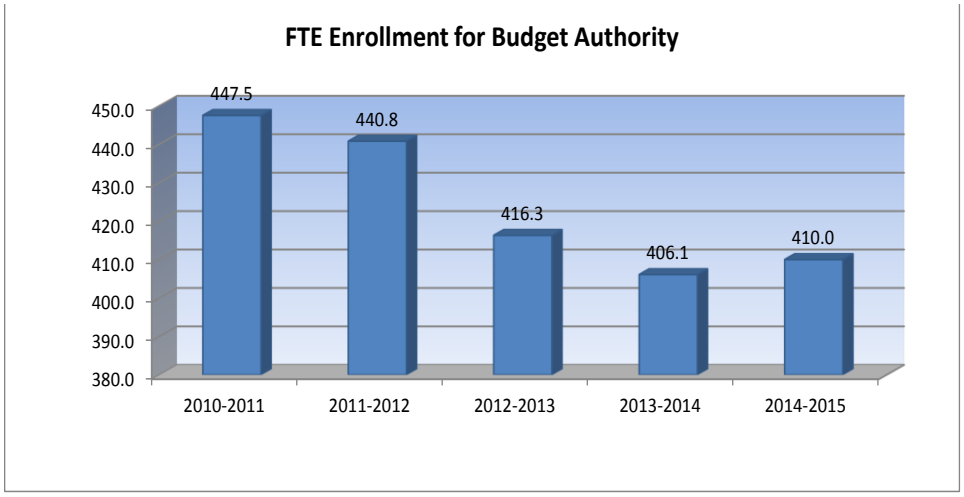
Sources of Revenue - - State, Federal, Local

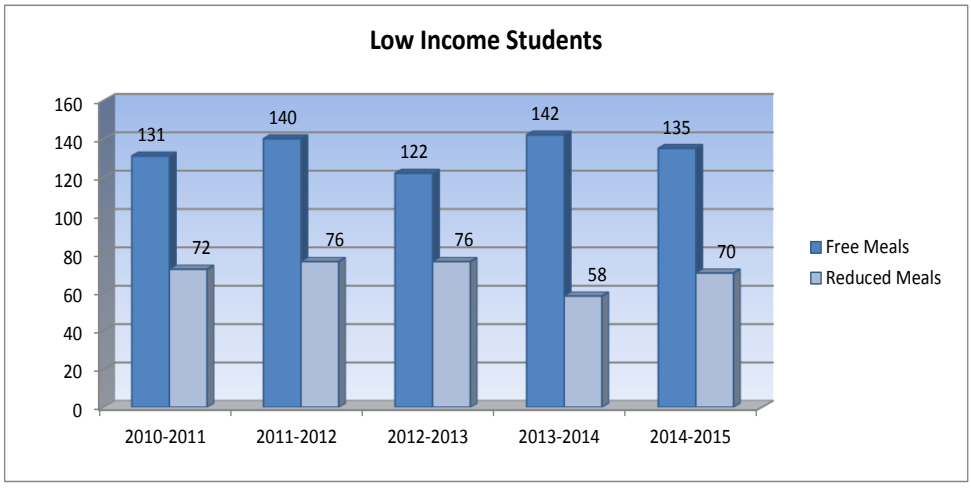
	2012-2013	2013-2014	2014-2015
State Revenues	2,340,014	2,303,475	3,351,380
Federal Revenues	192,072	167,246	191,482
Local Revenues	4,038,652	3,891,091	2,680,050
Total Revenues	6,570,738	6,361,812	6,222,912
Revenues Per Pupil	15,757	15,631	15,365

USD# 226

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)*	447.5	440.8	-1%	416.3	-6%	406.1	-2%	410.0	1%
Number of Students - Free Meals	131	140	7%	122	-13%	142	16%	135	-5%
Number of Students - Reduced Meals	72	76	6%	76	0%	58	-24%	70	21%



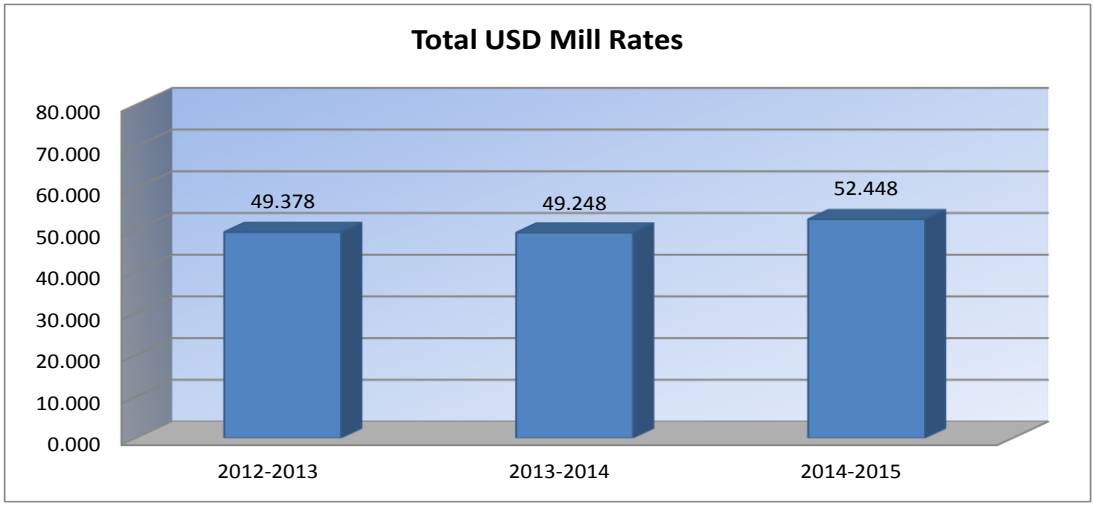


*FTE for state aid and budget authority purposes for the general fund.

USD# 226

Miscellaneous Information
Mill Rates by Fund

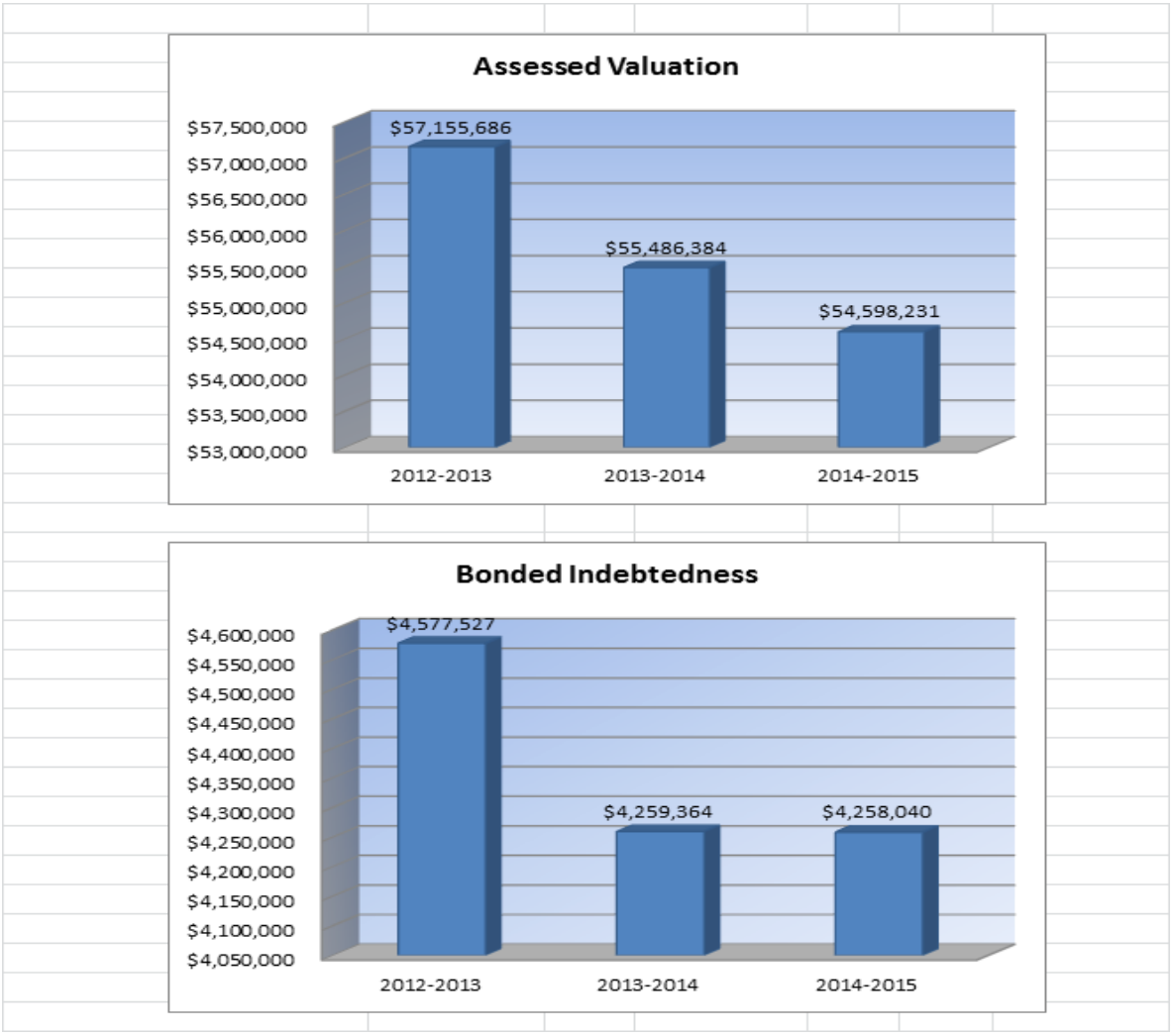
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	18.389	18.121	18.320
Adult Education	0.000	0.000	0.000
Capital Outlay	4.999	4.998	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	5.990	6.129	6.128
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	**49.378**	**49.248**	**52.448**
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# 226

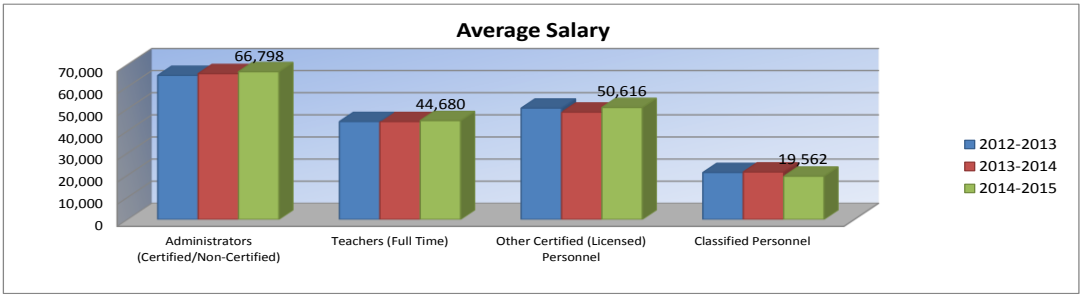
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$57,155,686	$55,486,384	$54,598,231
Bonded Indebtedness	4,577,527	4,259,364	4,258,040



USD# 226
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)	4.5	293,103	65,134	4.5	296,634	65,919	4.5	300,590	66,798
Teachers (Full Time)	34.0	1,504,947	44,263	34.0	1,504,112	44,239	33.0	1,474,448	44,680
Other Certified (Licensed) Personnel	6.0	302,021	50,337	5.0	242,571	48,514	5.0	253,078	50,616
Classified Personnel	26.0	551,850	21,225	26.0	557,724	21,451	26.0	508,603	19,562
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