2014-2015
Budget at a Glance

258 - Humboldt

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	4,935,404	50%	5,083,268	53%	3%	5,362,498	52%	5%
Student Support Services	1,497,466	15%	273,169	3%	-82%	200,662	2%	-27%
Instructional Support Services	161,157	2%	66,872	1%	-59%	76,692	1%	15%
Administration & Support	889,822	9%	1,398,793	15%	57%	1,049,620	10%	-25%
Operations & Maintenance	852,476	9%	758,813	8%	-11%	822,008	8%	8%
Transportation	227,735	2%	237,390	2%	4%	215,104	2%	-9%
Food Services	355,091	4%	359,141	4%	1%	409,288	4%	14%
Capital Improvements	244,605	2%	576,203	6%	136%	840,000	8%	46%
Debt Services	773,018	8%	771,309	8%	0%	1,217,395	12%	58%
Other Costs	0	0%	0	0%	0%	42,274	0%	0%
Total Expenditures*	9,936,774	100%	9,524,958	100%	-4%	10,235,541	100%	7%
Amount per Pupil	$17,888		$16,254		-9%	$17,467		7%
Current Expenditures**	7,268,757	100%	7,999,566	100%	10%	8,068,146	100%	1%
Amount per Pupil	$13,085		$13,651		4%	$13,768		1%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,868,296	49%	5,068,318	53%	4%	5,342,498	52%	-1%
Instruction*** (Current Expenditures)	4,868,296	67%	5,068,318	63%	-4%	5,342,498	66%	3%

** 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.*

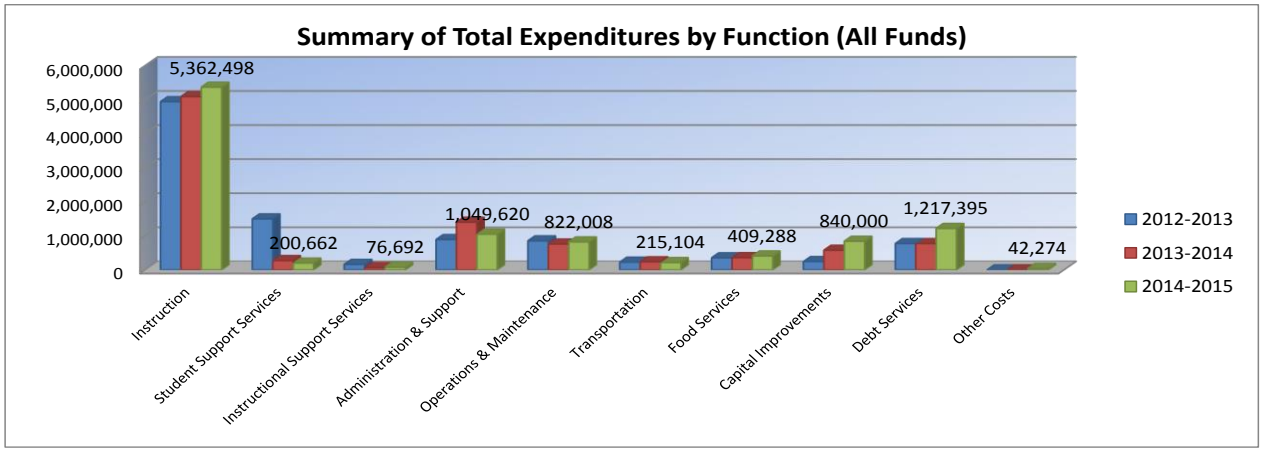
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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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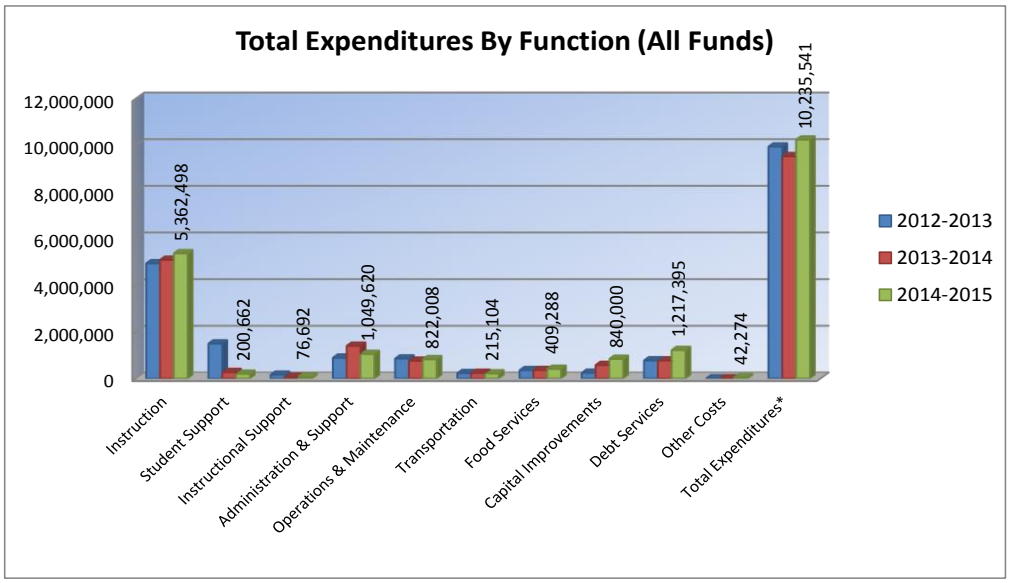
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	4,935,404	5,083,268	5,362,498
Student Support	1,497,466	273,169	200,662
Instructional Support	161,157	66,872	76,692
Administration & Support	889,822	1,398,793	1,049,620
Operations & Maintenance	852,476	758,813	822,008
Transportation	227,735	237,390	215,104
Food Services	355,091	359,141	409,288
Capital Improvements	244,605	576,203	840,000
Debt Services	773,018	771,309	1,217,395
Other Costs	0	0	42,274
Total Expenditures*	9,936,774	9,524,958	10,235,541



**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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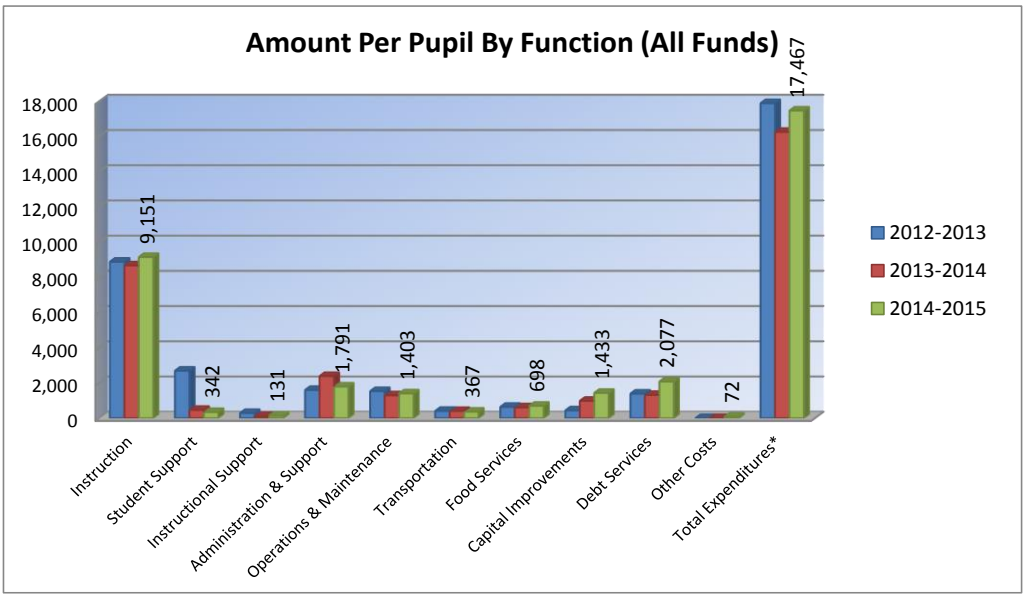
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	8,885	8,675	9,151
Student Support	2,696	466	342
Instructional Support	290	114	131
Administration & Support	1,602	2,387	1,791
Operations & Maintenance	1,535	1,295	1,403
Transportation	410	405	367
Food Services	639	613	698
Capital Improvements	440	983	1,433
Debt Services	1,392	1,316	2,077
Other Costs	0	0	72
Total Expenditures*	17,888	16,254	17,467
Enrollment (FTE)*	555.5	586.0	586.0



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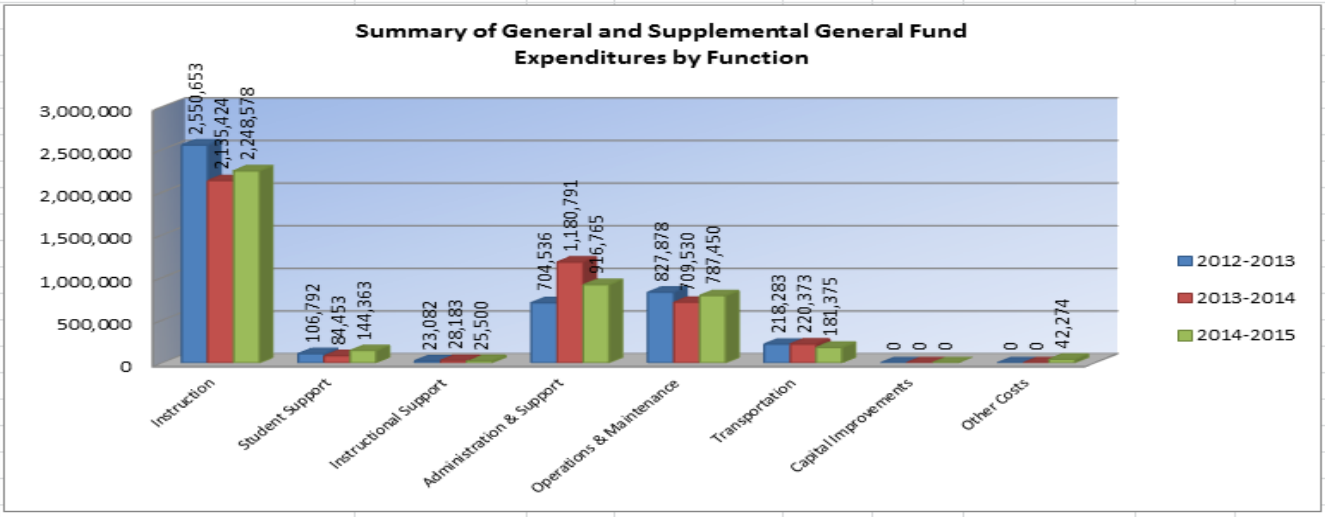
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	2,550,653	58%	2,135,424	49%	-16%	2,248,578	52%	5%
Student Support	106,792	2%	84,453	2%	-21%	144,363	3%	71%
Instructional Support	23,082	1%	28,183	1%	22%	25,500	1%	-10%
Administration & Support	704,536	16%	1,180,791	27%	68%	916,765	21%	-22%
Operations & Maintenance	827,878	19%	709,530	16%	-14%	787,450	18%	11%
Transportation	218,283	5%	220,373	5%	1%	181,375	4%	-18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	42,274	1%	0%
Total Expenditures	4,431,224	100%	4,358,754	100%	-2%	4,346,305	100%	0%
Amount per Pupil	$7,977		$7,438		-7%	$7,417		0%

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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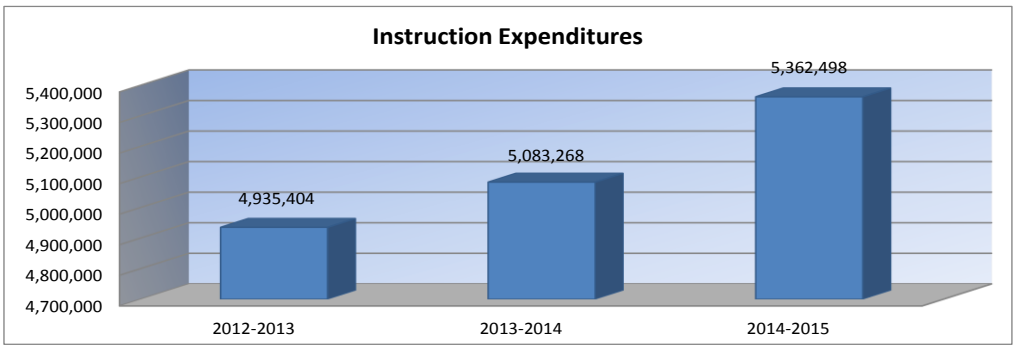
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	2,075,727		1,792,780	-14%		1,851,000	3%
Federal Funds	312,892		372,279	19%		219,227	-41%
Supplemental General	474,926		342,644	-28%		397,578	16%
At Risk (4yr Old)	26,751		28,997	8%		30,900	7%
At Risk (K-12)	389,823		422,320	8%		449,970	7%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		391,853	0%		412,100	5%
Capital Outlay	67,108		14,950	-78%		20,000	34%
Driver Education	4,717		4,533	-4%		8,500	88%
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	889,379		940,757	6%		1,100,027	17%
Cost of Living	0		0	0%		0	0%
Vocational Education	409,556		424,419	4%		471,053	11%
Gifts/Grants	151		8,149	5297%		64,700	694%
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	240,637		282,380	17%		337,443	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		25,174	0%			
Activity Fund	43,737		32,033	-27%		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	4,935,404		5,083,268	3%		5,362,498	5%
Enrollment (FTE)*	555.5		586.0	5%		586.0	0%
Amount per Pupil	8,885		8,675	-2%		9,151	5%
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	4,935,404		5,083,268	3%		5,362,498	5%



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	Transfers	Other	Estimated July 1, 2015 Cash Balance
General	5,252,202	8,097	5,244,105	0		0	0	XXXXXXXX
Supplemental General	1,585,622	80,919	1,070,453				434,250	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	30,900	1		0	0	31,000	0	101
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	453,770	9,000		0	0	444,770	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	459,665	0			0	459,665	0	0
Capital Outlay	950,000	706,896	124,722	0	6,500	0	273,966	162,084
Driver Training	11,500	3,511	1,700	0	0	3,800	2,500	11
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	391,038	84,868	3,235	207,322	0	0	109,076	13,463
Professional Development	0	0		0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,130,527	32,001	0	0	0	1,098,784	0	258
Vocational Education	473,053	20,000	0	0	0	453,500	0	447
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	81,350	40,859					59,600	19,109
Textbook & Student Materials Revolving		26,963						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	470,811	0	470,811					XXXXXXXXX
Contingency Reserve		402,845						XXXXXXXXX
Activity Funds		912						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,217,395	582,388	645,219	0	0		579,120	589,332
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	219,227	20,643	xxxxxxxxxxx	198,584	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	12,727,060	2,019,903	7,560,245	405,906	6,500	2,491,519	1,458,512	784,805
Less Transfers	2,491,519							
TOTAL Budget Expenditures	$10,235,541							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	5,835,035	6,203,739	7,560,245
Federal Revenues	555,910	696,647	405,906
Local Revenues	5,138,746	4,958,546	3,956,531
Total Revenues	11,529,691	11,858,932	11,922,682
Revenues Per Pupil	20,756	20,237	20,346

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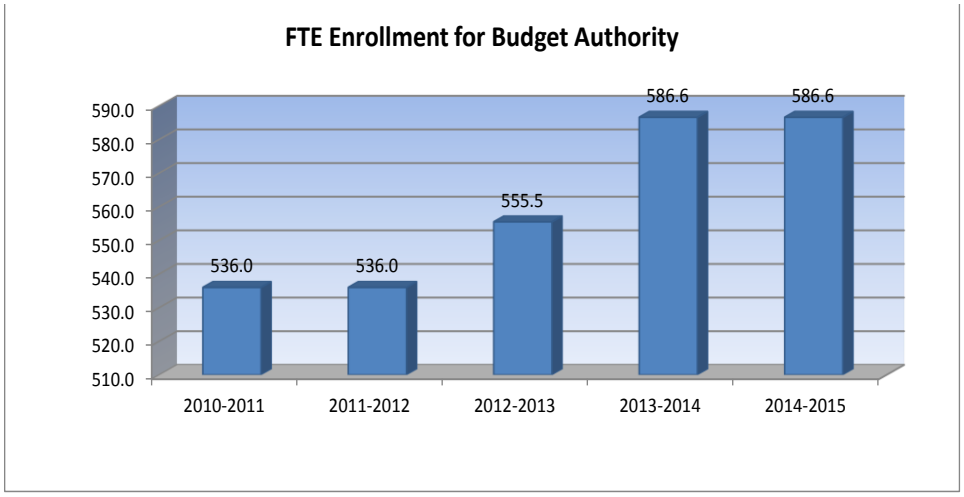
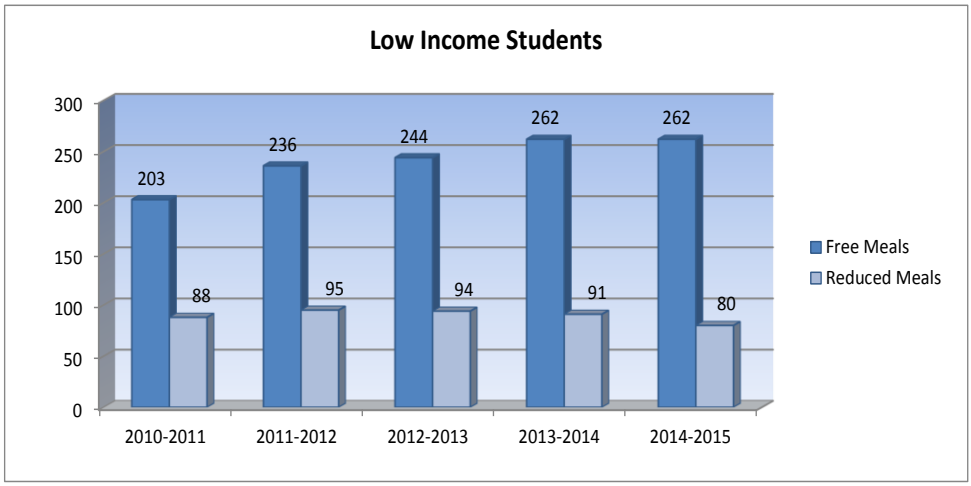
Enrollment Information

	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)*	536.0	536.0	0%	555.5	4%	586.6	6%	586.6	0%
Number of Students - Free Meals	203	236	16%	244	3%	262	7%	262	0%
Number of Students - Reduced Meals	88	95	8%	94	-1%	91	-3%	80	-12%





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

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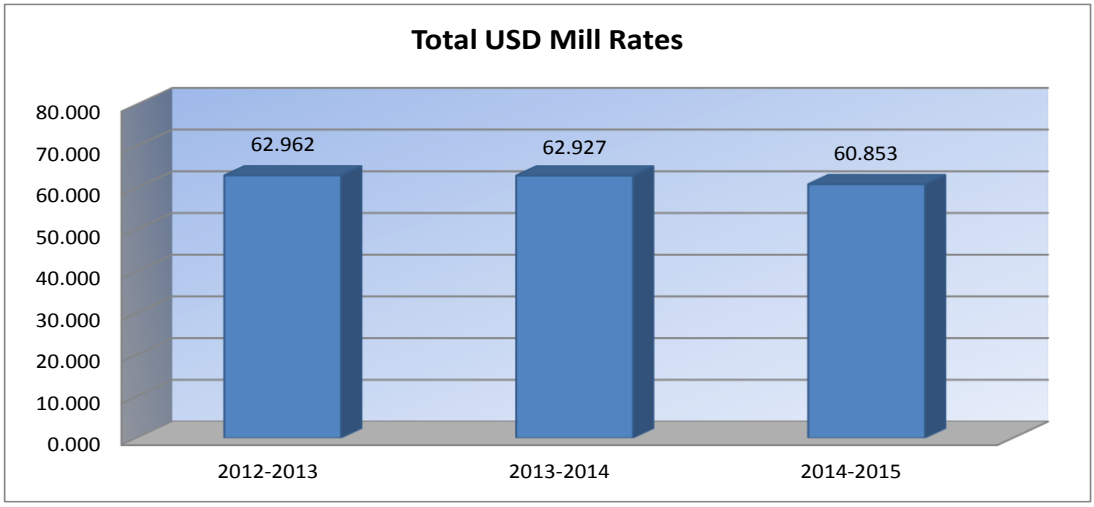
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	25.378	27.261	13.075
Adult Education	0.000	0.000	0.000
Capital Outlay	2.989	2.498	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	14.595	13.168	19.778
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	**62.962**	**62.927**	**60.853**
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	2.222	2.201	2.144
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**2.222**	**2.201**	**2.144**



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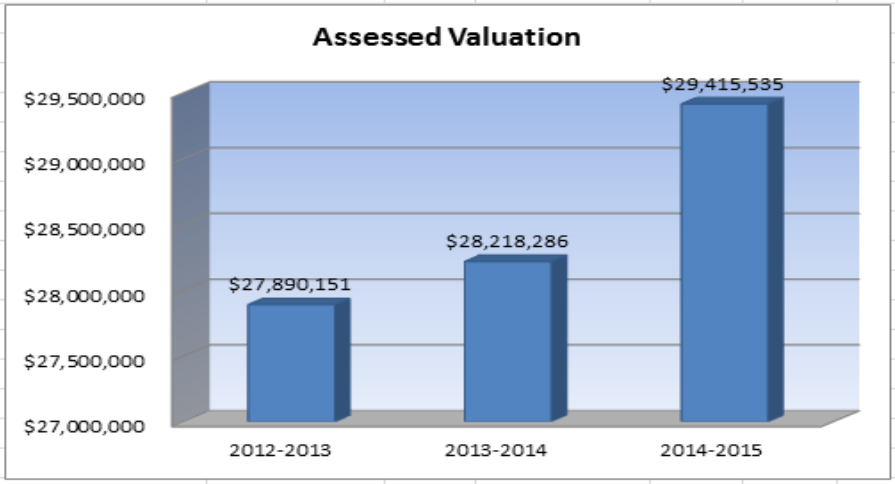
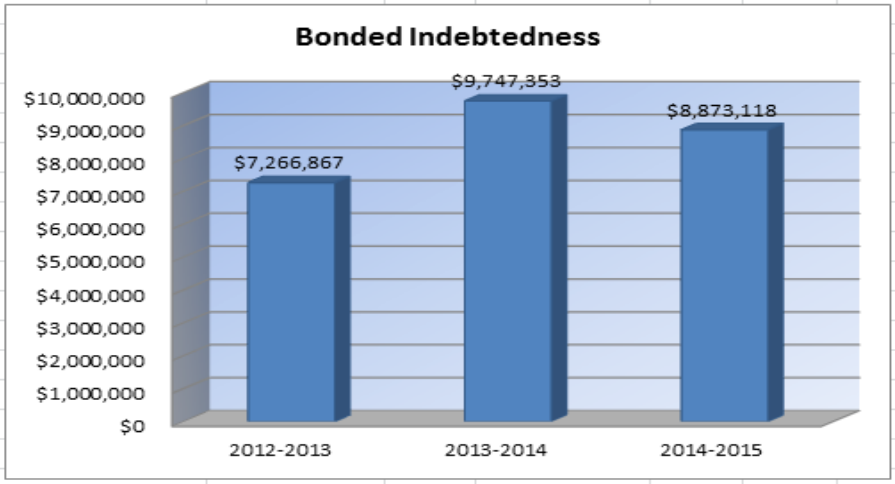
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$27,890,151	$28,218,286	$29,415,535
Bonded Indebtedness	7,266,867	9,747,353	8,873,118





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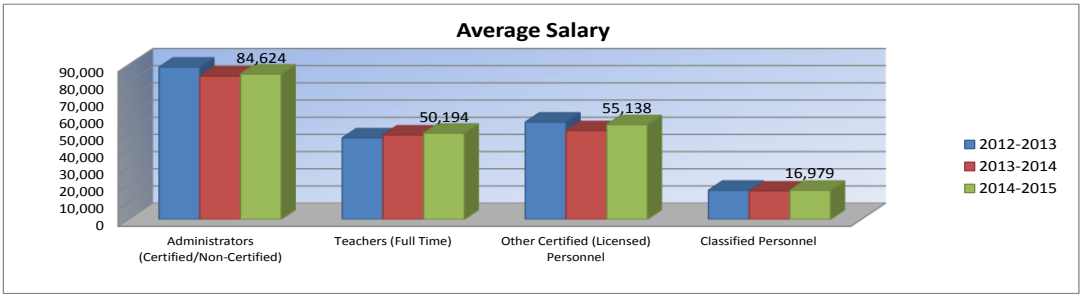
AVERAGE SALARY

	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)	4.0	354,520	88,630	4.0	333,494	83,374	4.0	338,494	84,624
Teachers (Full Time)	37.0	1,756,091	47,462	39.0	1,915,781	49,123	37.0	1,857,174	50,194
Other Certified (Licensed) Personnel	3.5	198,270	56,649	2.5	129,112	51,645	2.5	137,846	55,138
Classified Personnel	36.0	611,794	16,994	40.0	660,646	16,516	40.0	679,164	16,979
Substitutes/Temporary Help	XXXXX	75,710	XXXXXXXXX	XXXXX	95,467	XXXXXXXXX	XXXXX	86,600	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