2014-2015
Budget at a Glance

375 - Circle

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	11,147,262	54%	11,025,061	51%	-1%	11,363,478	49%	3%
Student Support Services	778,300	4%	808,062	4%	4%	847,472	4%	5%
Instructional Support Services	640,078	3%	650,759	3%	2%	689,557	3%	6%
Administration & Support	1,437,710	7%	1,514,176	7%	5%	1,578,993	7%	4%
Operations & Maintenance	2,181,287	11%	2,050,584	9%	-6%	2,347,415	10%	14%
Transportation	814,015	4%	926,997	4%	14%	1,088,545	5%	17%
Food Services	880,399	4%	798,448	4%	-9%	893,951	4%	12%
Capital Improvements	107,834	1%	107,834	0%	0%	107,834	0%	0%
Debt Services	2,787,214	13%	3,840,325	18%	38%	4,118,344	18%	7%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	20,774,099	100%	21,722,246	100%	5%	23,035,589	100%	6%
Amount per Pupil	$11,199		$11,530		3%	$12,156		5%
Current Expenditures**	16,912,535	100%	17,008,121	100%	1%	16,982,411	100%	0%
Amount per Pupil	$9,117		$9,028		-1%	$8,962		-1%

Percent of Expenditures

Instruction*** (Total Expenditures)	10,803,159	52%	10,770,196	50%	-2%	10,963,478	48%	-2%
Instruction*** (Current Expenditures)	10,803,159	64%	10,770,196	63%	-1%	10,963,478	65%	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.*

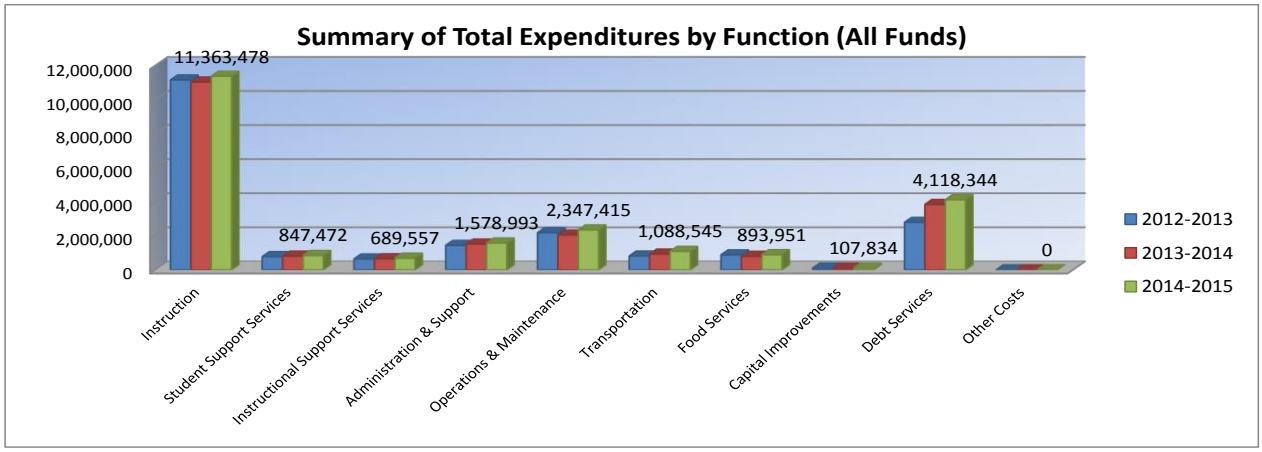
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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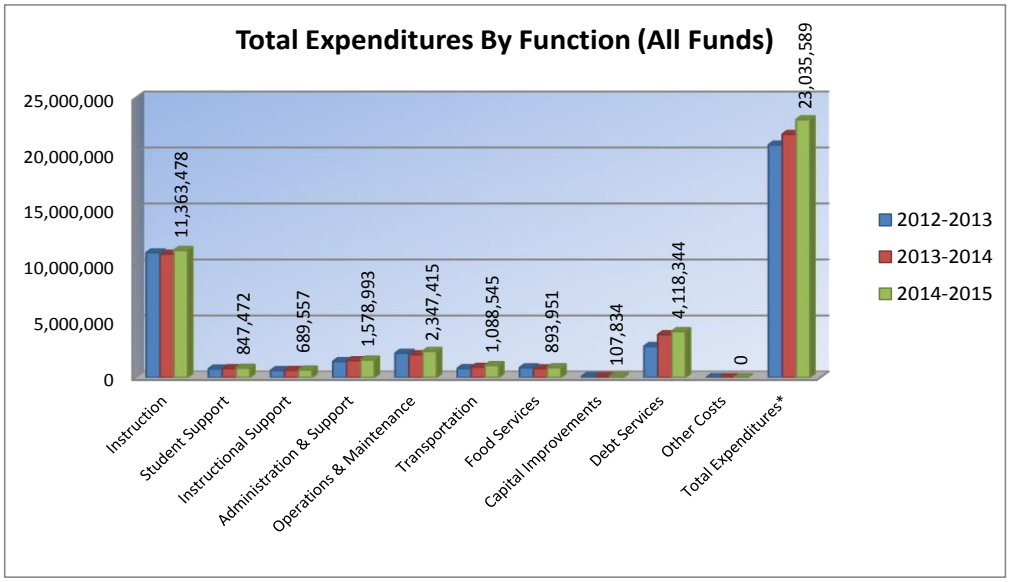
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	11,147,262	11,025,061	11,363,478
Student Support	778,300	808,062	847,472
Instructional Support	640,078	650,759	689,557
Administration & Support	1,437,710	1,514,176	1,578,993
Operations & Maintenance	2,181,287	2,050,584	2,347,415
Transportation	814,015	926,997	1,088,545
Food Services	880,399	798,448	893,951
Capital Improvements	107,834	107,834	107,834
Debt Services	2,787,214	3,840,325	4,118,344
Other Costs	0	0	0
Total Expenditures*	20,774,099	21,722,246	23,035,589



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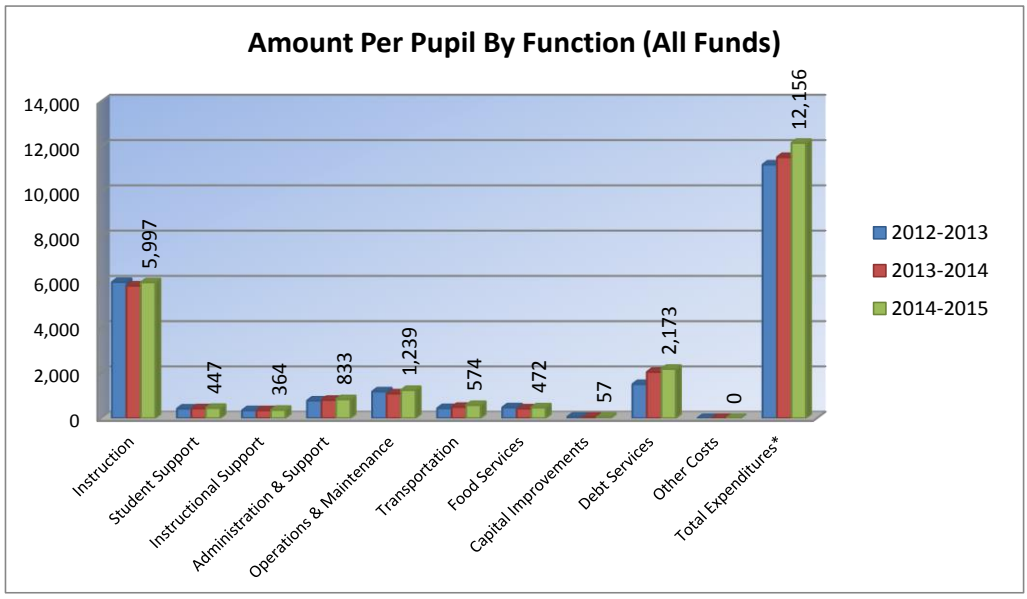
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,009	5,852	5,997
Student Support	420	429	447
Instructional Support	345	345	364
Administration & Support	775	804	833
Operations & Maintenance	1,176	1,088	1,239
Transportation	439	492	574
Food Services	475	424	472
Capital Improvements	58	57	57
Debt Services	1,503	2,038	2,173
Other Costs	0	0	0
Total Expenditures*	11,199	11,530	12,156
Enrollment (FTE)*	1,855.0	1,884.0	1,895.0



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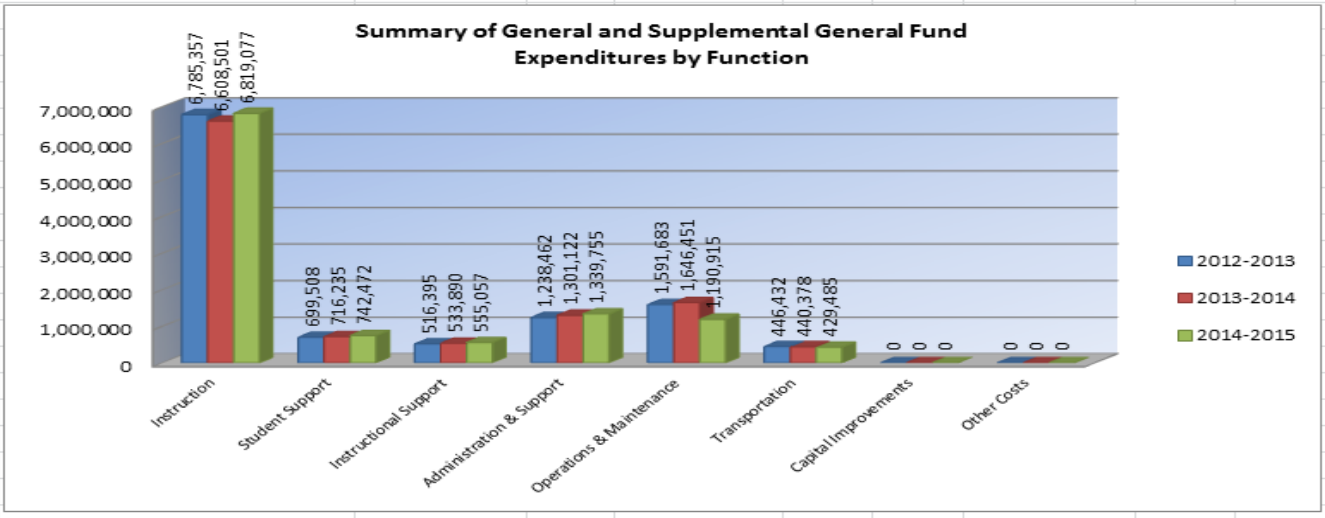
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	6,785,357	60%	6,608,501	59%	-3%	6,819,077	62%	3%
Student Support	699,508	6%	716,235	6%	2%	742,472	7%	4%
Instructional Support	516,395	5%	533,890	5%	3%	555,057	5%	4%
Administration & Support	1,238,462	11%	1,301,122	12%	5%	1,339,755	12%	3%
Operations & Maintenance	1,591,683	14%	1,646,451	15%	3%	1,190,915	11%	-28%
Transportation	446,432	4%	440,378	4%	-1%	429,485	4%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	11,277,837	100%	11,246,577	100%	0%	11,076,761	100%	-2%
Amount per Pupil	$6,080		$5,970		-2%	$5,845		-2%

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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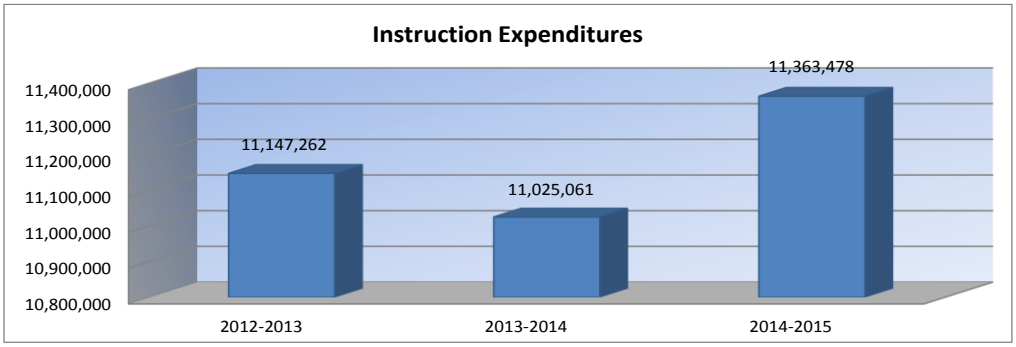
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	5,491,964		5,278,439	-4%		5,456,498	3%
Federal Funds	253,269		231,645	-9%		238,761	3%
Supplemental General	1,293,393		1,330,062	3%		1,362,579	2%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	544,971		508,218	-7%		537,665	6%
Bilingual Education	18,000		18,040	0%		18,600	3%
Virtual Education	56,000		106,000	89%		100,000	-6%
Capital Outlay	344,103		254,865	-26%		400,000	57%
Driver Education	14,440		15,280	6%		20,966	37%
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	1,779,472		1,866,294	5%		2,005,000	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	574,828		520,675	-9%		560,409	8%
Gifts/Grants	79,655		84,424	6%		50,000	-41%
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	474,619		531,164	12%		613,000	15%
Contingency Reserve	0		52,079	0%			
Text Book & Student Material	194,188		190,951	-2%			
Activity Fund	28,360		36,925	30%		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	11,147,262		11,025,061	-1%		11,363,478	3%
Enrollment (FTE)*	1,855.0		1,884.0	2%		1,895.0	1%
Amount per Pupil	6,009		5,852	-3%		5,997	2%
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	11,147,262		11,025,061	-1%		11,363,478	3%



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	10,757,480	2,936	10,754,544	0		0	0	XXXXXXXX
Supplemental General	3,640,020	143,572	664,304				2,832,144	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	537,665	7,631		0	0	530,034	0	0
Bilingual Education	18,600	0		0	0	18,600	0	0
Virtual Education	100,000	0			0	100,000	0	0
Capital Outlay	1,934,834	1,342,594	0	0	0	0	1,136,902	544,662
Driver Training	20,966	42,729	8,075	0	0	0	0	29,838
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	865,200	51,318	6,974	330,037	0	150,000	371,447	44,576
Professional Development	29,500	39,540		0	0	0	0	10,040
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,185,560	206,457	0	20,000	0	1,987,105	14,000	42,002
Vocational Education	560,409	25,409	0	0	0	535,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	50,000	25,997					50,000	25,997
Textbook & Student Materials Revolving		88,850						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	1,298,989	0	1,298,989					XXXXXXXX
Contingency Reserve		259,480						XXXXXXXX
Activity Funds		37,582						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,118,344	3,079,343	0	0	0		4,134,417	3,095,416
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	238,761	26,685	xxxxxxxxxx	227,659	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	15,583
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	26,356,328	5,380,123	12,732,886	577,696	0	3,320,739	8,538,910	3,808,114
Less Transfers	3,320,739							
TOTAL Budget Expenditures	$23,035,589							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	8,686,156	8,774,575	12,732,886
Federal Revenues	562,989	629,295	577,696
Local Revenues	13,962,882	15,329,734	11,859,649
Total Revenues	23,212,027	24,733,604	25,170,231
Revenues Per Pupil	12,513	13,128	13,282

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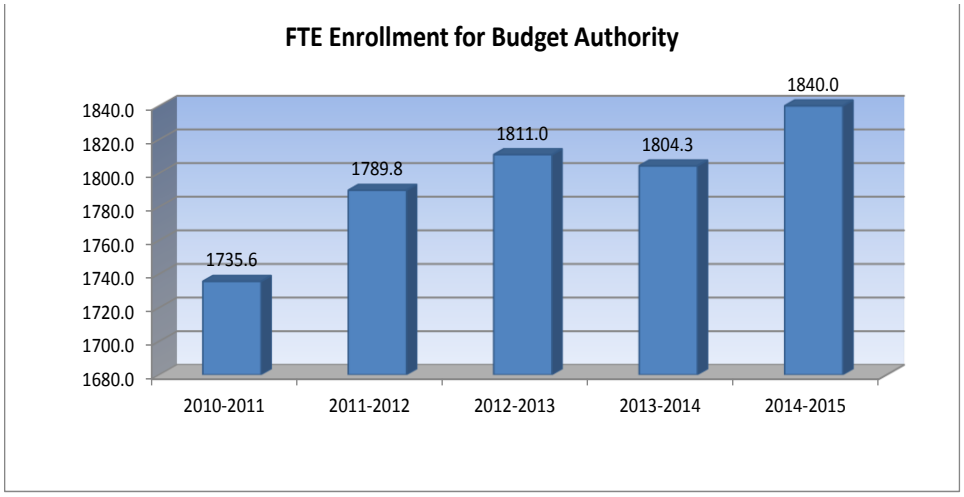
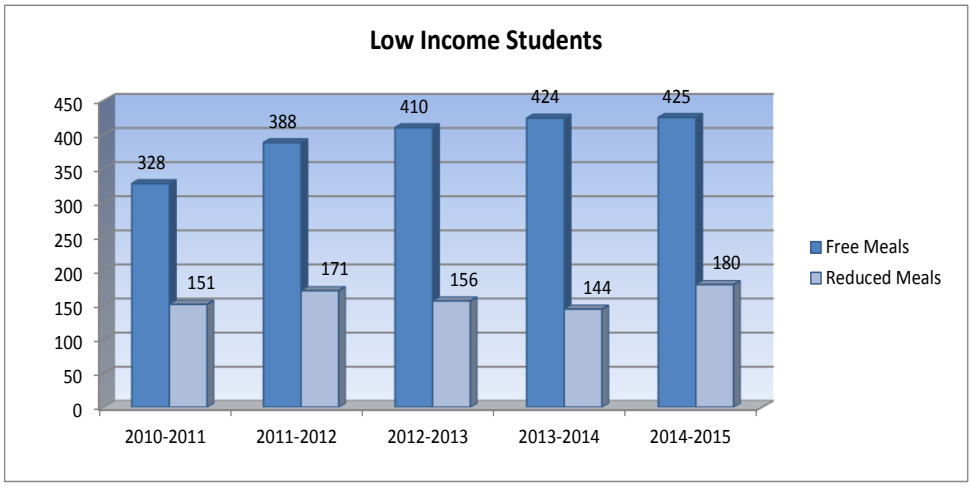
Enrollment Information

	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)*	1,735.6	1,789.8	3%	1,811.0	1%	1,804.3	0%	1,840.0	2%
Number of Students - Free Meals	328	388	18%	410	6%	424	3%	425	0%
Number of Students - Reduced Meals	151	171	13%	156	-9%	144	-8%	180	25%





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

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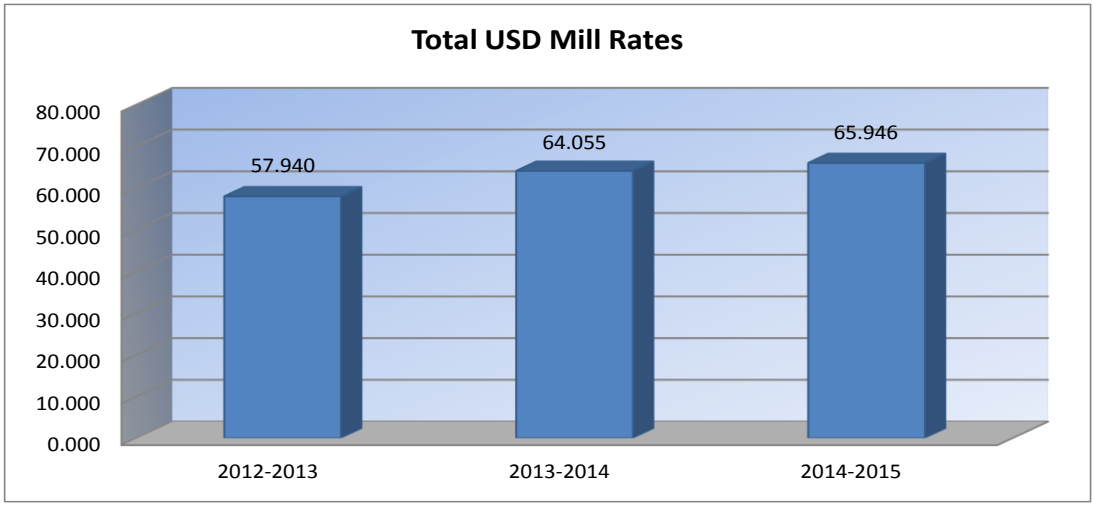
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	17.069	15.736	16.306
Adult Education	0.000	0.000	0.000
Capital Outlay	4.815	3.980	6.800
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	16.056	24.339	22.840
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	**57.940**	**64.055**	**65.946**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



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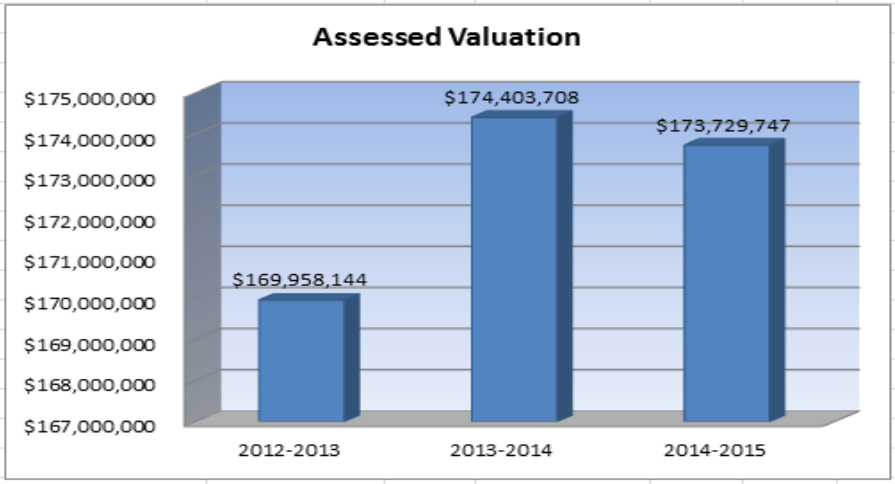
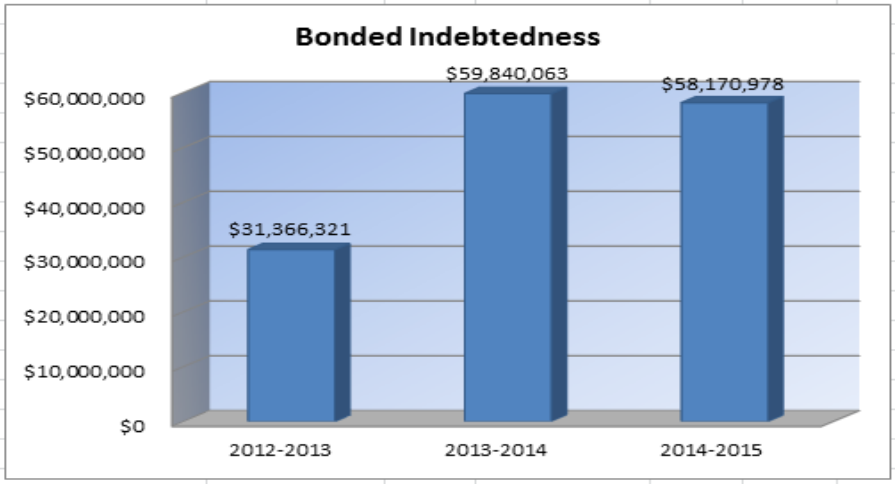
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$169,958,144	$174,403,708	$173,729,747
Bonded Indebtedness	31,366,321	59,840,063	58,170,978





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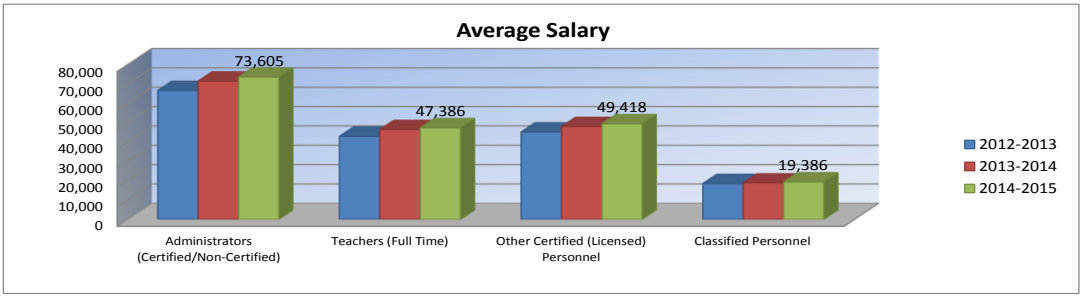
AVERAGE SALARY

	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)	14.5	965,954	66,618	13.0	928,990	71,461	13.0	956,859	73,605
Teachers (Full Time)	114.5	4,917,347	42,946	110.0	5,106,679	46,424	111.0	5,259,879	47,386
Other Certified (Licensed) Personnel	17.3	781,859	45,194	16.8	806,040	47,979	16.8	830,221	49,418
Classified Personnel	133.0	2,469,480	18,568	132.0	2,484,390	18,821	132.0	2,558,922	19,386
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