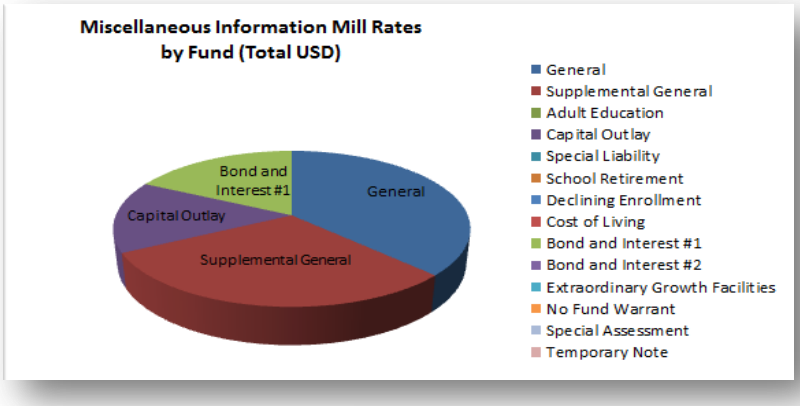
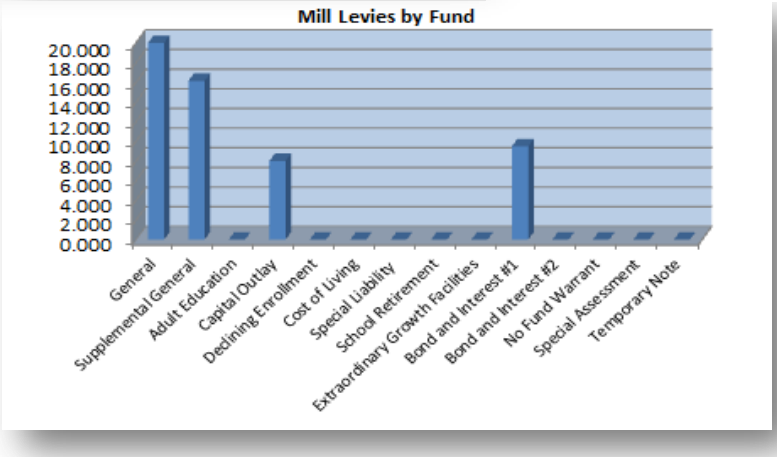
BUDGET AT A GLANCE

2015-16





USD 265 - Goddard

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 2015-16..... 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# 265

Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	30,846,592	49%	30,016,902	49%	-3%	31,101,485	49%	4%
Student Support Services	1,804,014	3%	1,755,795	3%	-3%	1,849,789	3%	5%
Instructional Support Services	1,185,873	2%	1,598,123	3%	35%	1,658,353	3%	4%
Administration & Support	5,677,634	9%	4,941,120	8%	-13%	5,126,748	8%	4%
Operations & Maintenance	5,389,599	9%	5,450,075	9%	1%	5,320,412	8%	-2%
Transportation	2,490,593	4%	2,431,175	4%	-2%	2,704,706	4%	11%
Food Services	2,476,512	4%	2,457,564	4%	-1%	2,914,706	5%	19%
Capital Improvements	580,877	1%	566,484	1%	-2%	824,500	1%	46%
Debt Services	12,361,279	20%	12,359,777	20%	0%	11,866,940	19%	-4%
Other Costs	0	0%	17,962	0%	0%	0	0%	-100%
Total Expenditures*	62,812,973	100%	61,594,977	100%	-2%	63,367,639	100%	3%
Amount per Pupil	$12,242		$11,795		-4%	$11,819		0%
Current Expenditures**	48,427,954	100%	47,592,138	100%	-2%	48,831,919	100%	3%
Amount per Pupil	$9,438		$9,114		-3%	$9,108		0%

Percent of Expenditures

Instruction*** (Total Expenditures)	29,536,660	47%	29,437,751	48%	1%	29,832,705	47%	-1%
Instruction*** (Current Expenditures)	29,536,660	61%	29,437,751	62%	1%	29,832,705	61%	-1%

** 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.*

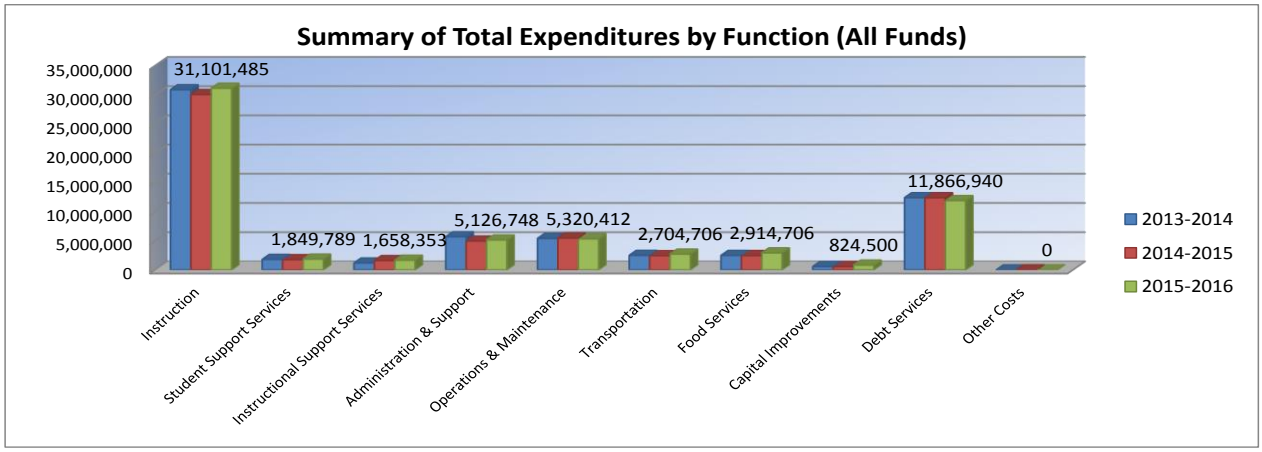
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

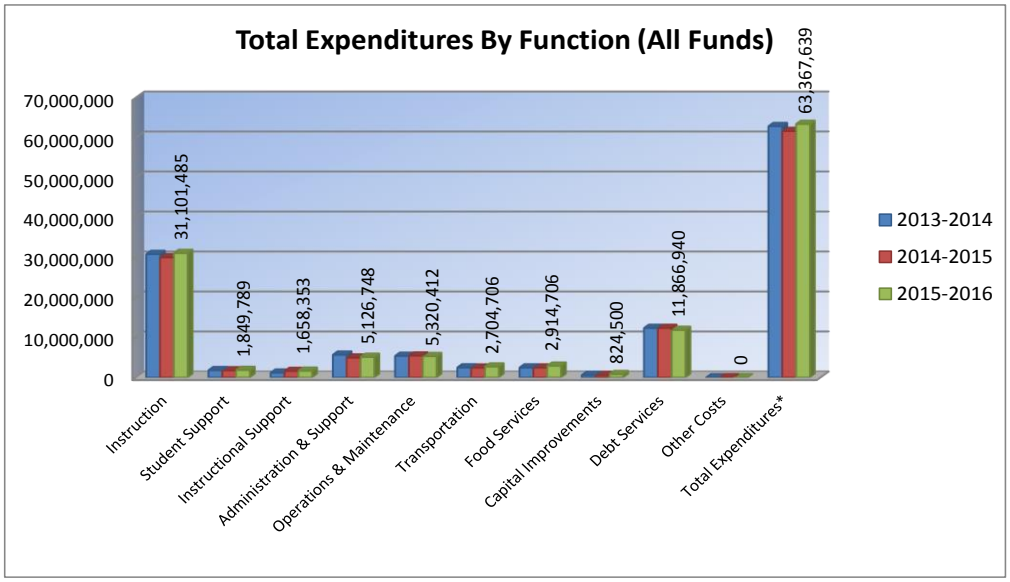
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 265

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	30,846,592	30,016,902	31,101,485
Student Support	1,804,014	1,755,795	1,849,789
Instructional Support	1,185,873	1,598,123	1,658,353
Administration & Support	5,677,634	4,941,120	5,126,748
Operations & Maintenance	5,389,599	5,450,075	5,320,412
Transportation	2,490,593	2,431,175	2,704,706
Food Services	2,476,512	2,457,564	2,914,706
Capital Improvements	580,877	566,484	824,500
Debt Services	12,361,279	12,359,777	11,866,940
Other Costs	0	17,962	0
Total Expenditures*	62,812,973	61,594,977	63,367,639

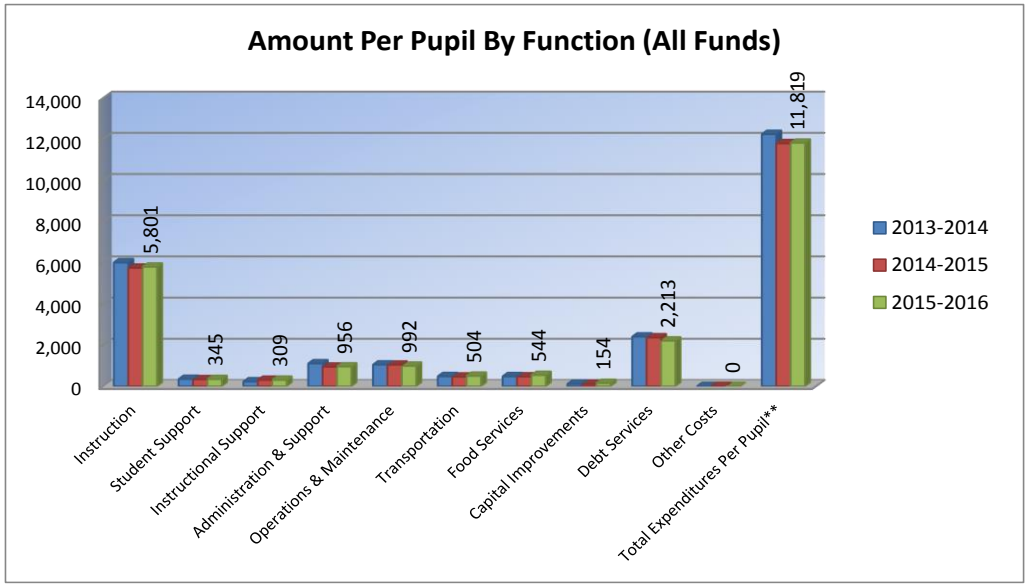


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	6,012	5,748	5,801
Student Support	352	336	345
Instructional Support	231	306	309
Administration & Support	1,107	946	956
Operations & Maintenance	1,050	1,044	992
Transportation	485	466	504
Food Services	483	471	544
Capital Improvements	113	108	154
Debt Services	2,409	2,367	2,213
Other Costs	0	3	0
Total Expenditures Per Pupil**	12,242	11,795	11,819
Enrollment (FTE)*	5,131.1	5,222.1	5,361.7

**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.*



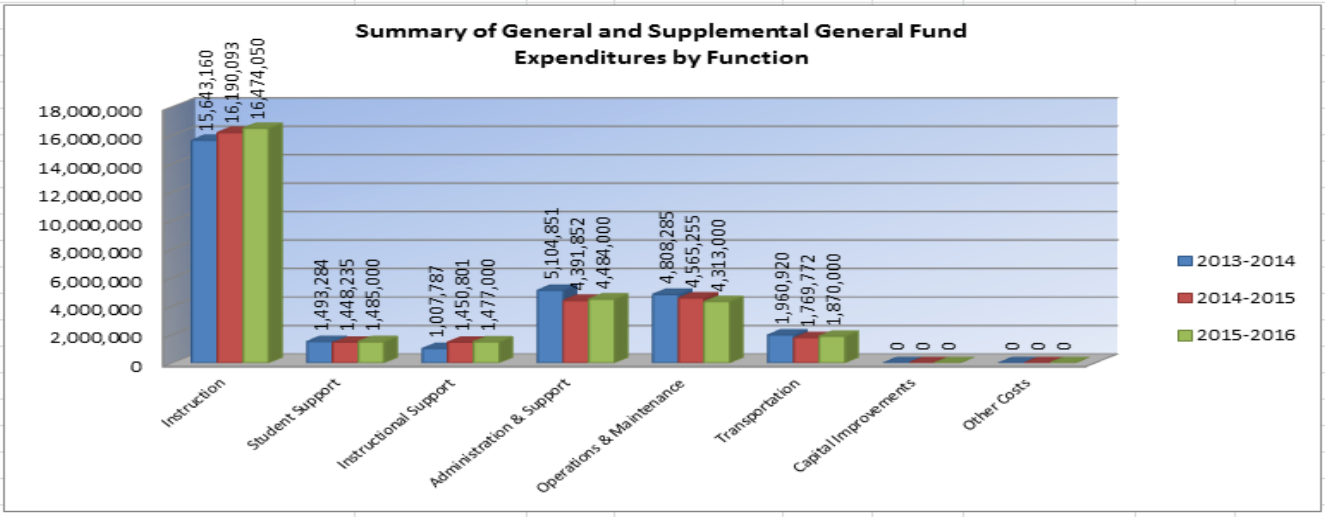
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 265

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	15,643,160	52%	16,190,093	54%	3%	16,474,050	55%	2%
Student Support	1,493,284	5%	1,448,235	5%	-3%	1,485,000	5%	3%
Instructional Support	1,007,787	3%	1,450,801	5%	44%	1,477,000	5%	2%
Administration & Support	5,104,851	17%	4,391,852	15%	-14%	4,484,000	15%	2%
Operations & Maintenance	4,808,285	16%	4,565,255	15%	-5%	4,313,000	14%	-6%
Transportation	1,960,920	7%	1,769,772	6%	-10%	1,870,000	6%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	30,018,287	100%	29,816,008	100%	-1%	30,103,050	100%	1%
Amount per Pupil	$5,850		$5,710		-2%	$5,614		-2%

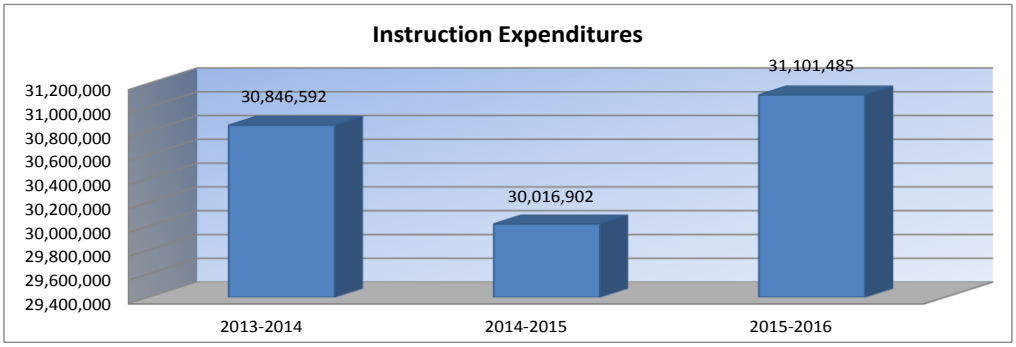
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 265

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	7,623,724		9,070,304	19%		9,325,549	3%
Federal Funds	441,560		548,151	24%		524,299	-4%
Supplemental General	8,019,436		7,119,789	-11%		7,148,501	0%
At Risk (4yr Old)	136,070		141,885	4%		145,000	2%
At Risk (K-12)	1,965,709		2,055,968	5%		2,277,000	11%
Bilingual Education	160,459		209,733	31%		250,000	19%
Virtual Education	50,325		17,899	-64%		80,000	347%
Capital Outlay	1,309,932		579,151	-56%		1,268,780	119%
Driver Education	48,808		74,616	53%		100,000	34%
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	6,540,485		6,848,844	5%		7,320,000	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	729,054		495,351	-32%		750,000	51%
Gifts/Grants	67,102		25,447	-62%		70,000	175%
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	1,550,270		1,533,672	-1%		1,842,356	20%
Contingency Reserve	940,000		500,000	-47%			
Text Book & Student Material	847,262		237,881	-72%			
Activity Fund	416,396		558,211	34%			
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	30,846,592		30,016,902	-3%		31,101,485	4%
Enrollment (FTE)*	5,131.1		5,222.1	2%		5,361.7	3%
Amount per Pupil	6,012		5,748	-4%		5,801	1%
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	30,846,592		30,016,902	-3%		31,101,485	4%



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 265

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2016 Cash Balance
General	40,565,000	0	40,553,623	0	11,377	0	0	0
Supplemental General	10,178,501	192,332				5,920,681	4,065,488	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	145,000	25,000		0	xxxxxxxxxxx	145,000	0	25,000
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	2,500,000	65,000		0	xxxxxxxxxxx	2,200,000	315,000	80,000
Bilingual Education	250,000	20,000		0	xxxxxxxxxxx	265,000	0	35,000
Virtual Education	100,000	40,556			0	100,000	0	40,556
Capital Outlay	4,000,000	1,654,122		0	0	500,000	2,123,362	277,484
Driver Training	150,000	115,000	17,670	0	xxxxxxxxxxx	0	92,330	75,000
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	2,800,000	422,948	28,600	963,563	xxxxxxxxxxx	0	1,669,876	284,987
Professional Development	65,000	15,000		0	xxxxxxxxxxx	50,000	5,000	5,000
Parent Education Program	125,000	30,000	66,000	0	xxxxxxxxxxx	48,000	0	19,000
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	7,700,000	415,763	0	0	xxxxxxxxxxx	7,350,000	0	65,763
Vocational Education	750,000	70,694	18,008	30,000	xxxxxxxxxxx	650,000	31,298	50,000
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	100,000	67,208					100,000	67,208
Textbook & Student Materials Revolving		308,508						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	3,411,770	0				3,411,770		XXXXXXXX
Contingency Reserve		1,000,000						XXXXXXXX
Activity Funds		135,540						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	10,535,720	7,482,401	4,596,213	960,177	0		5,682,472	8,185,543
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	74,500	97079					115,036	137,615
Temporary Note	0	0			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	557,599	-52,401	xxxxxxxxxxx	610,000	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	84,008,090	12,104,750	45,280,114	2,563,740	11,377	20,640,451	14,199,862	9,348,156
Less Transfers	20,640,451							
TOTAL Budget Expenditures	$63,367,639							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	37,045,207	43,925,744	45,280,114
Federal Revenues	2,348,283	2,466,409	2,563,740
Local Revenues*	20,611,860	16,255,710	14,211,239
Total Revenues	60,005,350	62,647,863	62,055,093
Revenues Per Pupil	11,694	11,997	11,574

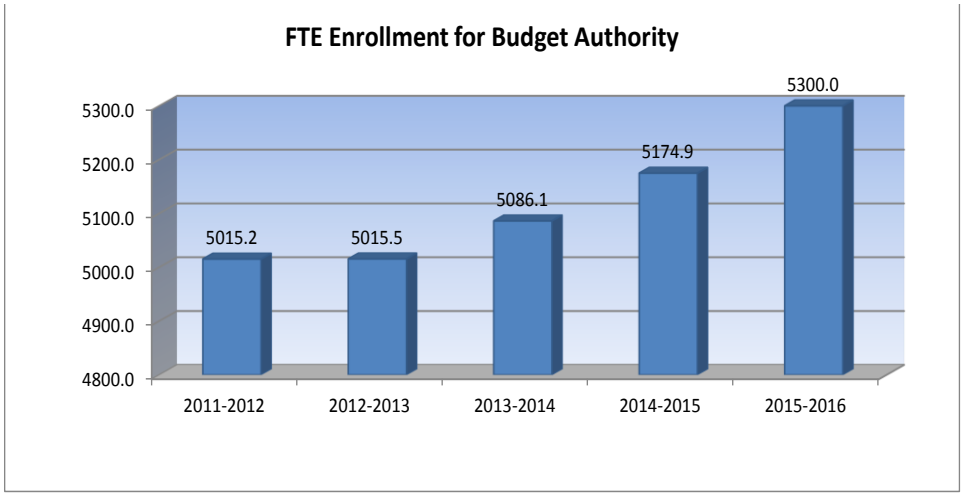
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

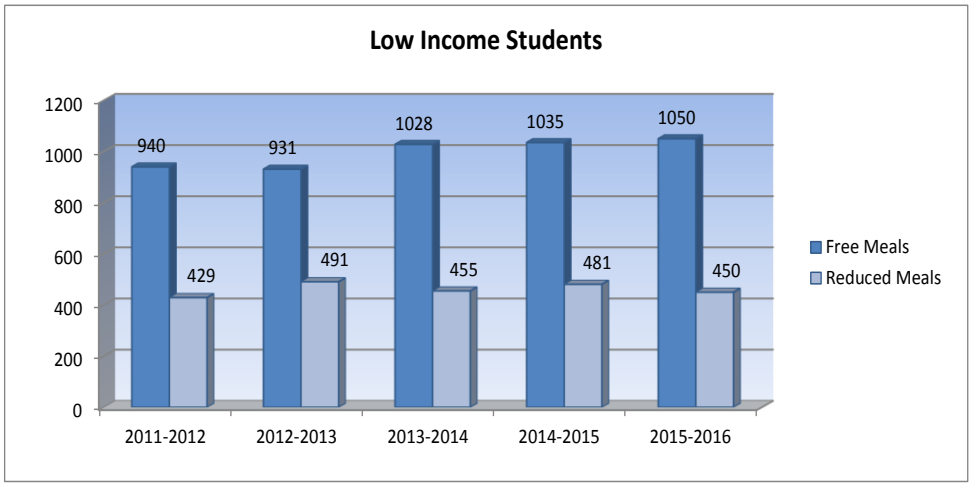
*Excludes "Transfers" to avoid duplication of revenue.

USD# 265

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	5,015.2	5,015.5	0%	5,086.1	1%	5,174.9	2%	5,300.0	2%
Number of Students - Free Meals	940	931	-1%	1,028	10%	1,035	1%	1,050	1%
Number of Students - Reduced Meals	429	491	14%	455	-7%	481	6%	450	-6%



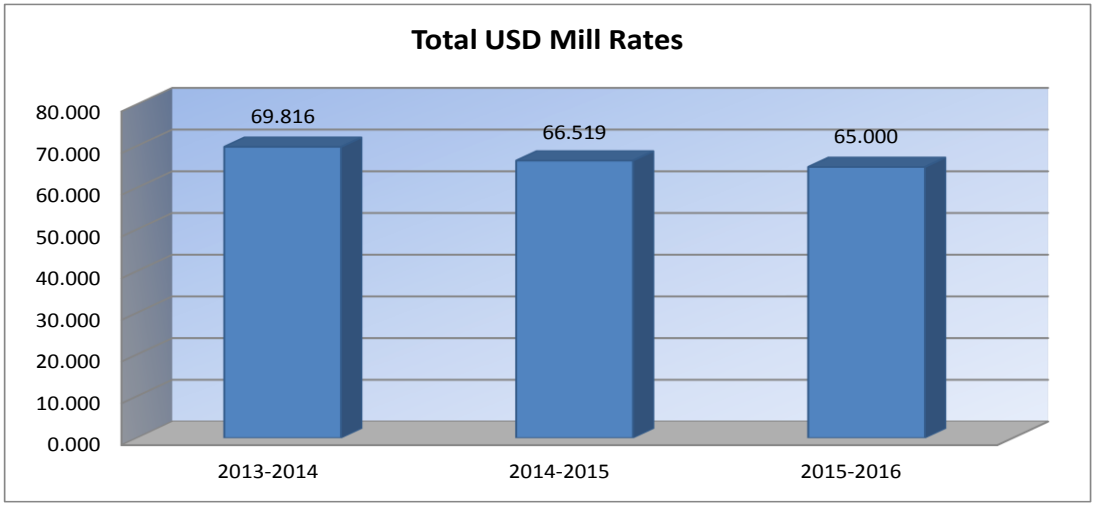


*FTE for state aid and budget authority purposes for the general fund.

USD# 265

Miscellaneous Information
Mill Rates by Fund

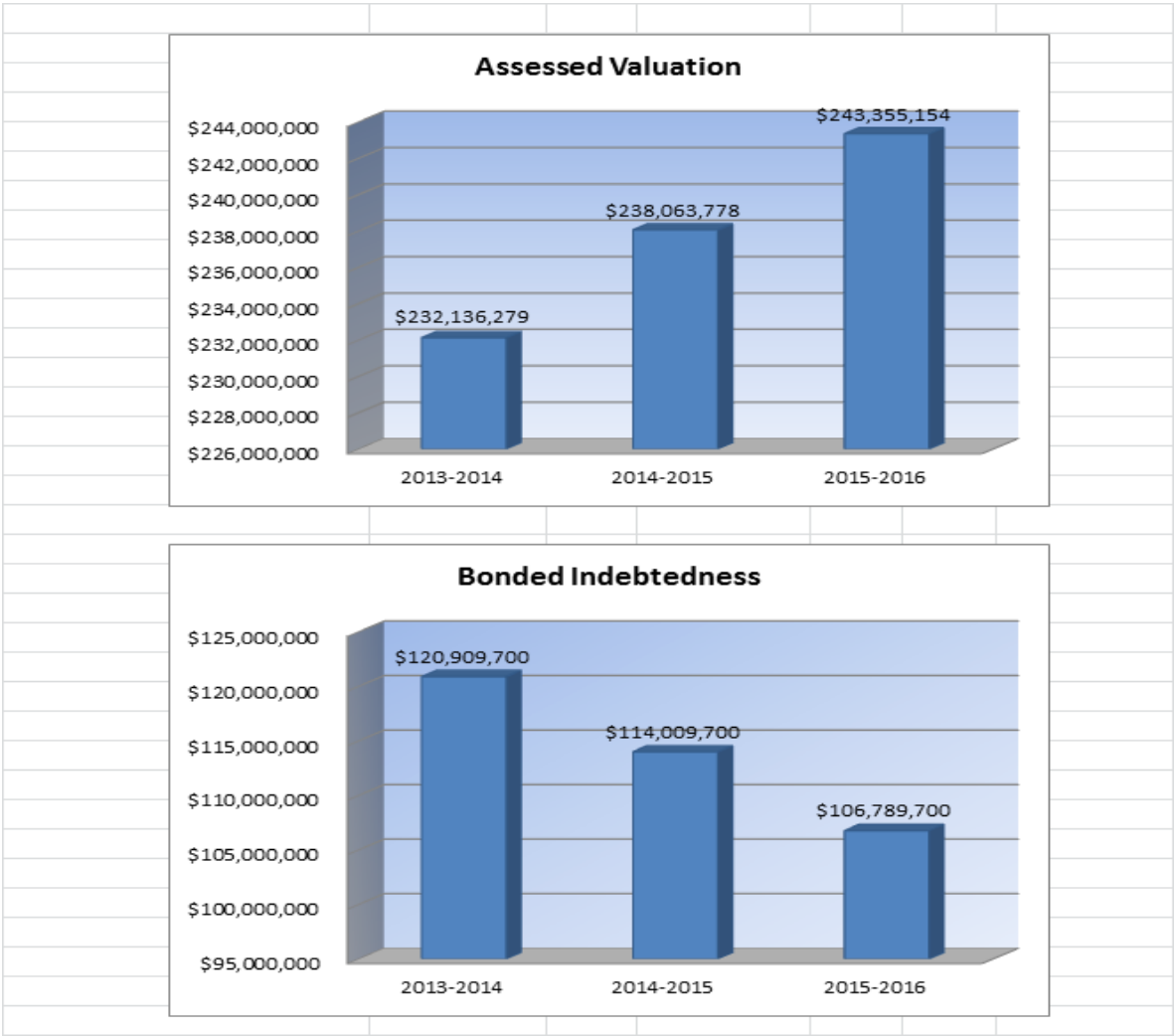
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	20.031	13.159	15.421
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	21.595	24.804	21.128
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.190	0.556	0.451
Temporary Note	0.000	0.000	0.000
TOTAL USD	**69.816**	**66.519**	**65.000**
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**



USD# 265

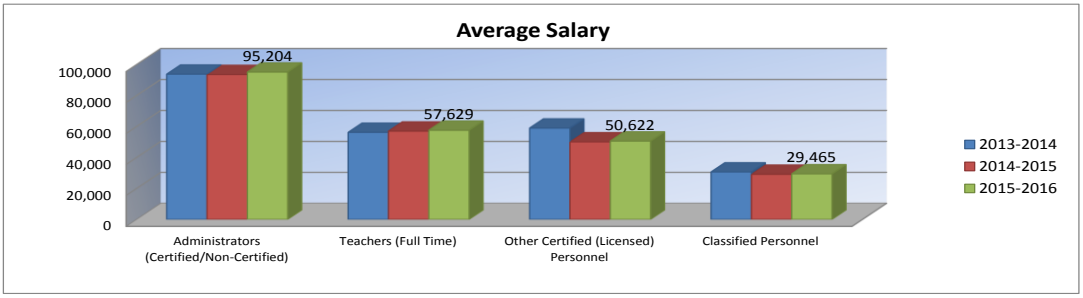
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$232,136,279	$238,063,778	$243,355,154
Bonded Indebtedness	120,909,700	114,009,700	106,789,700



USD# 265
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	28.0	2,627,404	93,836	28.0	2,620,484	93,589	28.0	2,665,720	95,204
Teachers (Full Time)	295.2	16,607,160	56,257	297.5	16,974,746	57,058	287.0	16,539,402	57,629
Other Certified (Licensed) Personnel	37.0	2,183,631	59,017	36.0	1,804,361	50,121	36.0	1,822,400	50,622
Classified Personnel	245.0	7,519,062	30,690	247.6	7,223,222	29,173	227.0	6,688,494	29,465
Substitutes/Temporary Help	XXXXX	447,421	XXXXXXXXX	XXXXX	428,082	XXXXXXXXX	XXXXX	450,000	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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

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

Kansas Building Report Card website below:

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