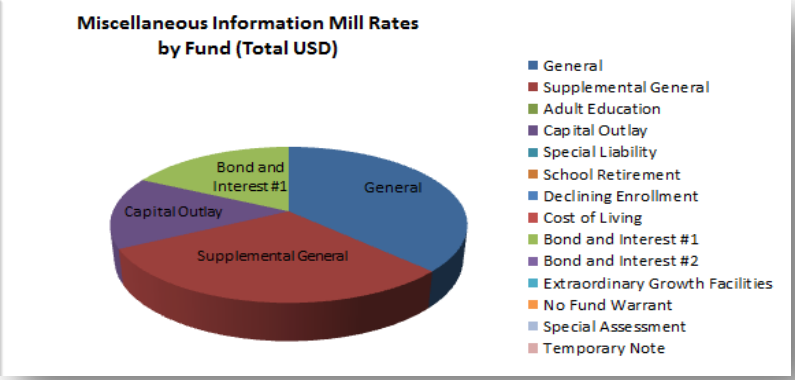
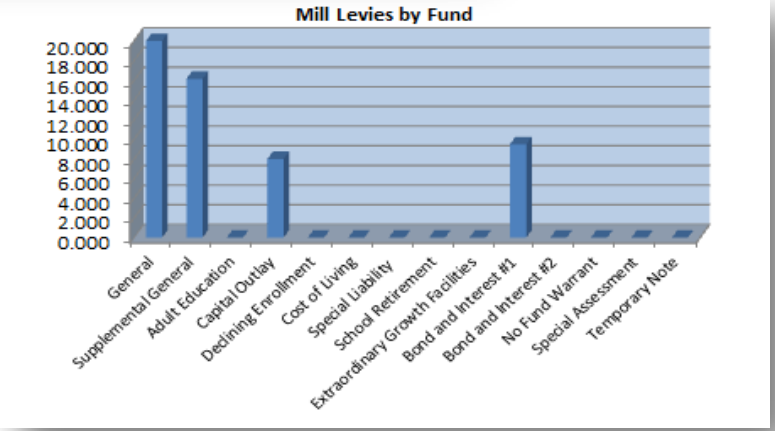
Budget At A Glance

2015-16





USD 270 - Plainville

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# 270

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	2,946,222	54%	2,855,292	58%	-3%	3,143,551	54%	10%
Student Support Services	95,339	2%	105,706	2%	11%	141,531	2%	34%
Instructional Support Services	81,420	1%	84,559	2%	4%	117,700	2%	39%
Administration & Support	587,393	11%	557,706	11%	-5%	566,600	10%	2%
Operations & Maintenance	577,791	11%	510,718	10%	-12%	681,882	12%	34%
Transportation	144,037	3%	121,203	2%	-16%	209,438	4%	73%
Food Services	266,776	5%	254,738	5%	-5%	334,000	6%	31%
Capital Improvements	357,885	7%	45,955	1%	-87%	200,000	3%	335%
Debt Services	397,505	7%	389,556	8%	-2%	385,366	7%	-1%
Other Costs	0	0%	567	0%	0%	0	0%	-100%
Total Expenditures*	5,454,368	100%	4,926,000	100%	-10%	5,780,068	100%	17%
Amount per Pupil	$14,931		$13,332		-11%	$15,414		16%
Current Expenditures**	4,579,583	100%	4,256,330	100%	-7%	4,779,702	100%	12%
Amount per Pupil	$12,536		$11,519		-8%	$12,746		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,865,578	53%	2,834,586	58%	5%	3,068,551	53%	-5%
Instruction*** (Current Expenditures)	2,865,578	63%	2,834,586	67%	4%	3,068,551	64%	-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.*

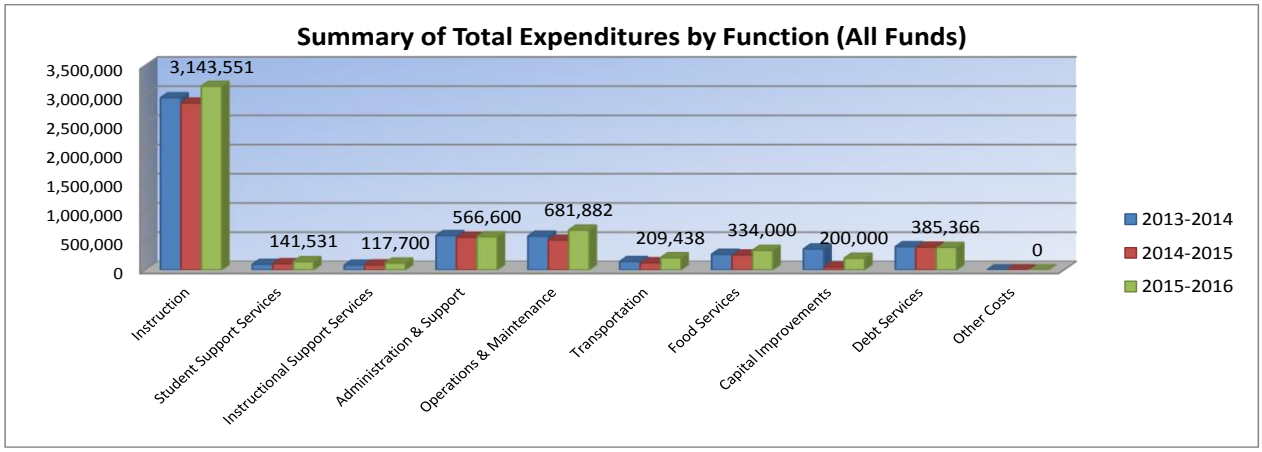
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

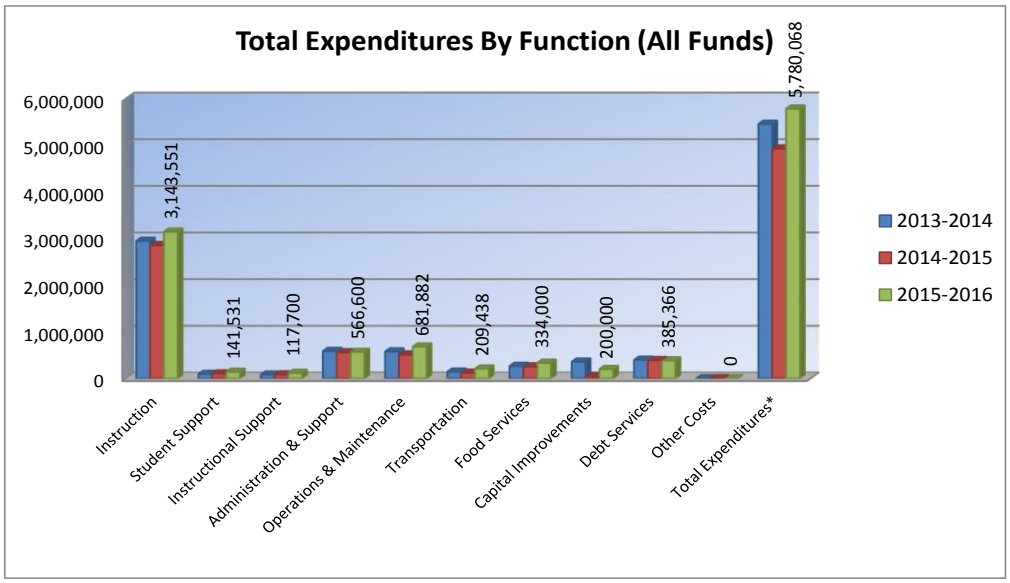
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 270

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,946,222	2,855,292	3,143,551
Student Support	95,339	105,706	141,531
Instructional Support	81,420	84,559	117,700
Administration & Support	587,393	557,706	566,600
Operations & Maintenance	577,791	510,718	681,882
Transportation	144,037	121,203	209,438
Food Services	266,776	254,738	334,000
Capital Improvements	357,885	45,955	200,000
Debt Services	397,505	389,556	385,366
Other Costs	0	567	0
Total Expenditures*	5,454,368	4,926,000	5,780,068



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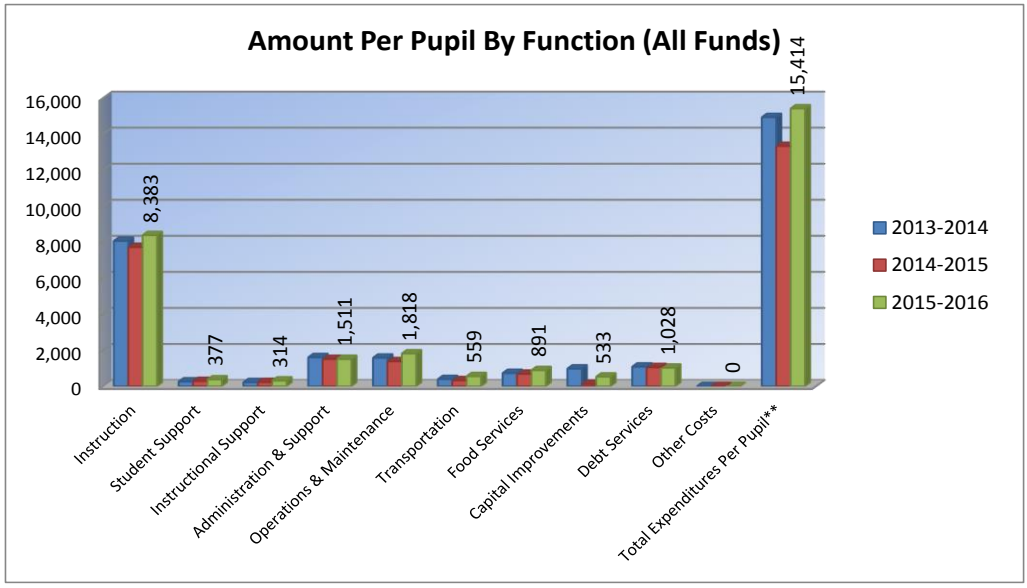
USD# 270

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	8,065	7,727	8,383
Student Support	261	286	377
Instructional Support	223	229	314
Administration & Support	1,608	1,509	1,511
Operations & Maintenance	1,582	1,382	1,818
Transportation	394	328	559
Food Services	730	689	891
Capital Improvements	980	124	533
Debt Services	1,088	1,054	1,028
Other Costs	0	2	0
Total Expenditures Per Pupil**	14,931	13,332	15,414
Enrollment (FTE)*	365.3	369.5	375.0

**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.*



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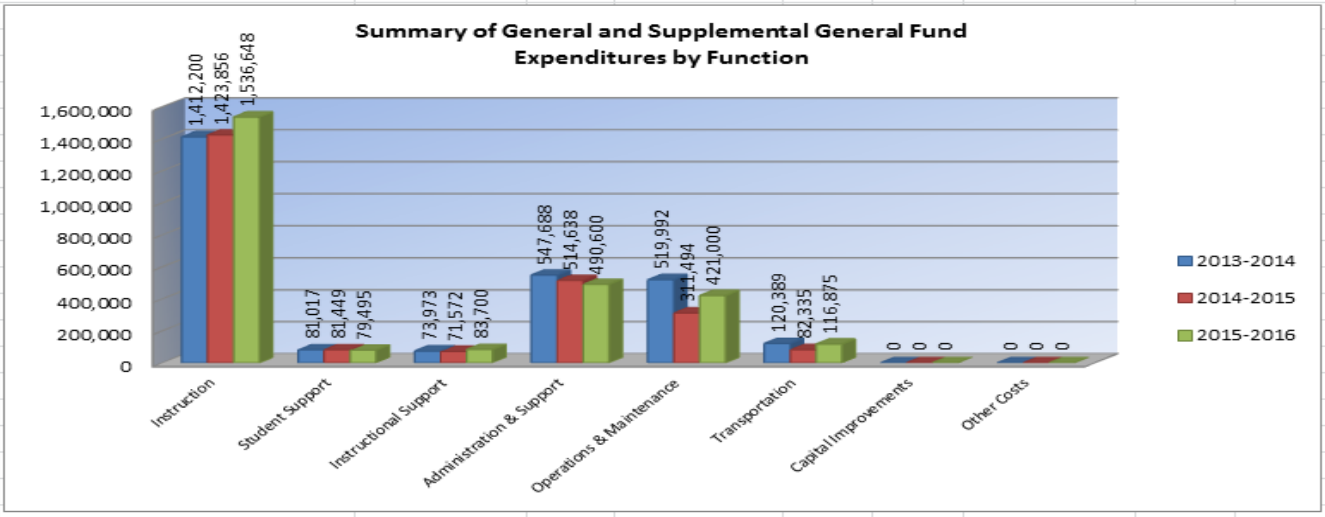
USD# 270

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	1,412,200	51%	1,423,856	57%	1%	1,536,648	56%	8%
Student Support	81,017	3%	81,449	3%	1%	79,495	3%	-2%
Instructional Support	73,973	3%	71,572	3%	-3%	83,700	3%	17%
Administration & Support	547,688	20%	514,638	21%	-6%	490,600	18%	-5%
Operations & Maintenance	519,992	19%	311,494	13%	-40%	421,000	15%	35%
Transportation	120,389	4%	82,335	3%	-32%	116,875	4%	42%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,755,259	100%	2,485,344	100%	-10%	2,728,318	100%	10%
Amount per Pupil	$7,542		$6,726		-11%	$7,276		8%

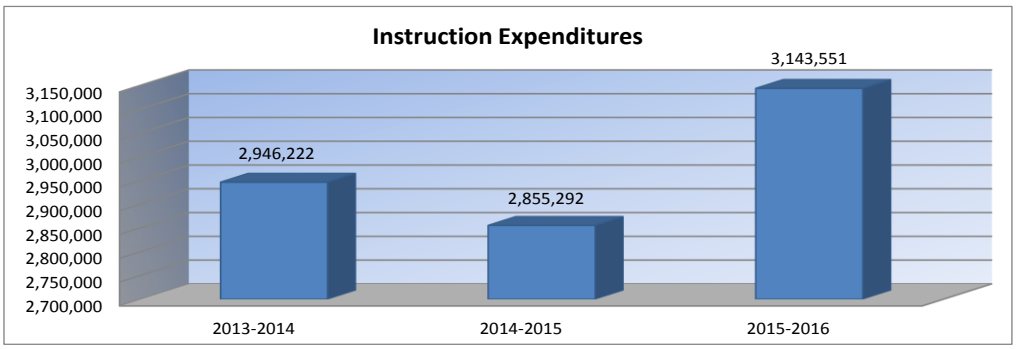
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 270

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	1,276,924		1,341,351	5%		1,350,679	1%
Federal Funds	90,497		83,700	-8%		94,720	13%
Supplemental General	135,276		82,505	-39%		185,969	125%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	152,588		130,461	-15%		186,017	43%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	80,644		20,706	-74%		75,000	262%
Driver Education	5,290		4,754	-10%		9,260	95%
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	21,404		16,892	-21%		16,560	-2%
Special Education	635,013		617,779	-3%		725,346	17%
Cost of Living	0		0	0%		0	0%
Vocational Education	251,430		278,023	11%		298,000	7%
Gifts/Grants	43,687		59,477	36%		42,000	-29%
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	145,498		147,843	2%		160,000	8%
Contingency Reserve	0		39,897	0%			
Text Book & Student Material	74,146		2,996	-96%			
Activity Fund	33,825		28,908	-15%			
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	2,946,222		2,855,292	-3%		3,143,551	10%
Enrollment (FTE)*	365.3		369.5	1%		375.0	1%
Amount per Pupil	8,065		7,727	-4%		8,383	8%
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	2,946,222		2,855,292	-3%		3,143,551	10%



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 270

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	Transfers	Other	Estimated July 1, 2016 Cash Balance
General	3,205,813	386	3,201,427	0	4,000	0	0	0
Supplemental General	962,024	223,152				0	738,872	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxxx	0	0	0
At Risk (K-12)	186,017	36,017		0	xxxxxxxxxxxx	150,000	0	0
Bilingual Education	0	0		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	751,990	823,870		0	0	4,000	252,206	328,086
Driver Training	11,760	20,722	1,425	0	xxxxxxxxxxxx	0	0	10,387
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	362,382	100,681	1,923	94,224	xxxxxxxxxxxx	87,000	78,554	0
Professional Development	25,000	25,653		0	xxxxxxxxxxxx	0	0	653
Parent Education Program	2,036	2,036	0	0	xxxxxxxxxxxx	0	0	0
Summer School	16,560	27,245		0	xxxxxxxxxxxx	20,000	0	30,685
Special Education	732,936	166,419	0	0	xxxxxxxxxxxx	688,991	0	122,474
Vocational Education	299,000	114,569	3,388	0	xxxxxxxxxxxx	223,555	0	42,512
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	55,000	77,002					0	22,002
Textbook & Student Materials Revolving		84,218						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	265,973	0				265,973		XXXXXXXX
Contingency Reserve		300,089						XXXXXXXX
Activity Funds		24,600						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	248,376	399,657	0	0	0		200,494	351,775
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			xxxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	94,720	20,485	xxxxxxxxxxxx	93,840	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	19,605
Cost of Living	0	0	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	7,219,587	2,446,801	3,208,163	188,064	4,000	1,439,519	1,270,126	928,179
Less Transfers	1,439,519							
TOTAL Budget Expenditures	$5,780,068							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	1,888,801	3,020,554	3,208,163
Federal Revenues	197,075	195,339	188,064
Local Revenues*	3,274,900	2,268,643	1,274,126
Total Revenues	5,360,776	5,484,536	4,670,353
Revenues Per Pupil	14,675	14,843	12,454

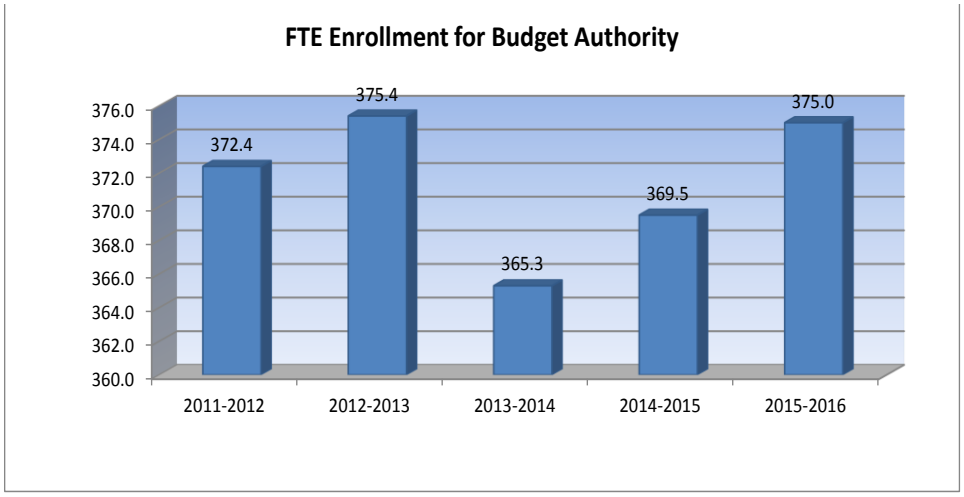
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

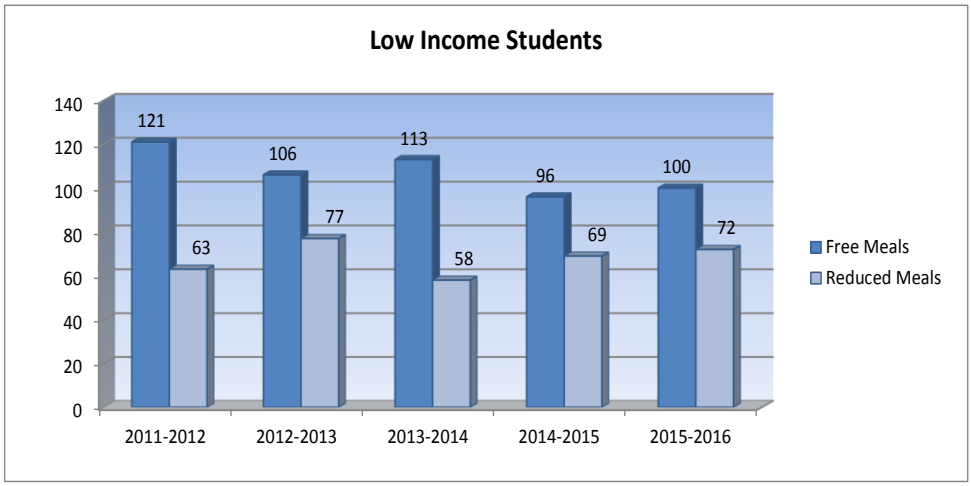
*Excludes "Transfers" to avoid duplication of revenue.

USD# 270

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)*	372.4	375.4	1%	365.3	-3%	369.5	1%	375.0	1%
Number of Students - Free Meals	121	106	-12%	113	7%	96	-15%	100	4%
Number of Students - Reduced Meals	63	77	22%	58	-25%	69	19%	72	4%



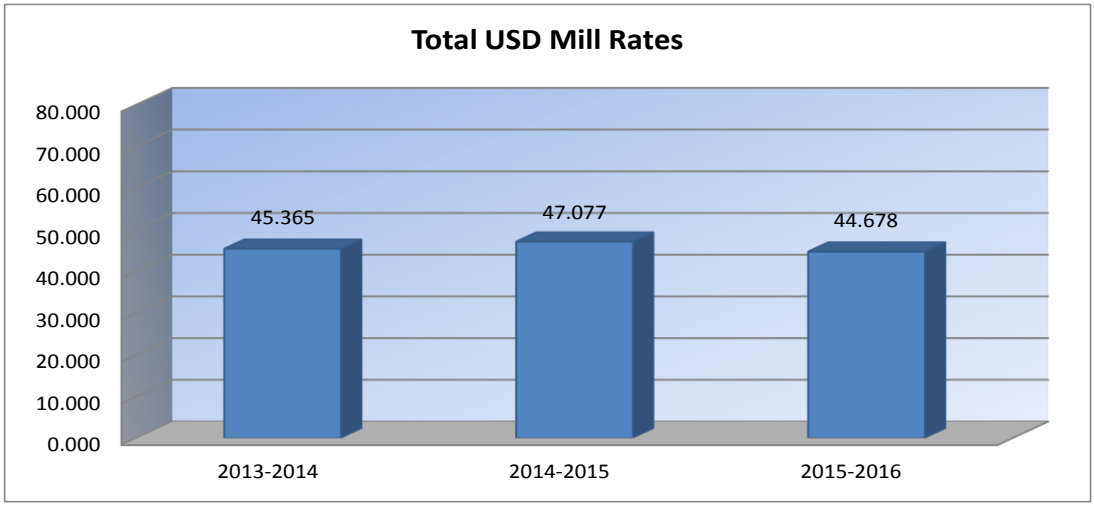


*FTE for state aid and budget authority purposes for the general fund.

USD# 270

Miscellaneous Information
Mill Rates by Fund

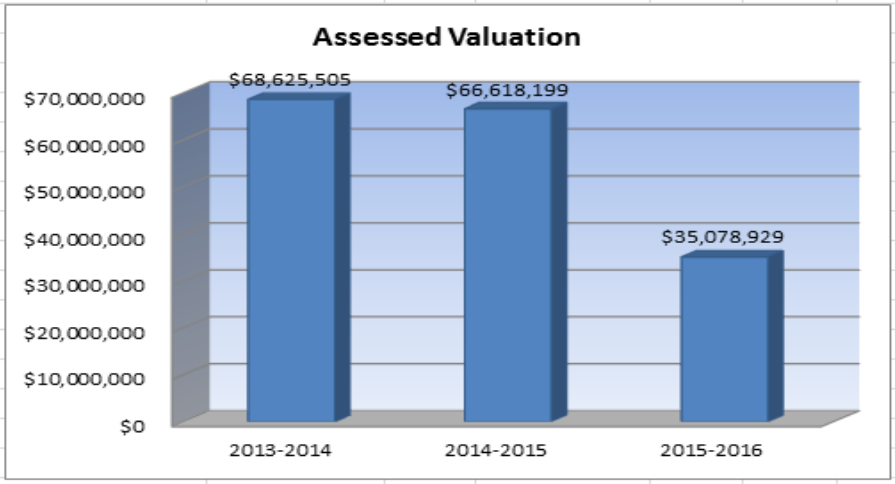
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	13.749	14.793	9.650
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	3.616	4.284	7.028
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	**45.365**	**47.077**	**44.678**
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	1.947	2.060	2.954
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.947**	**2.060**	**2.954**

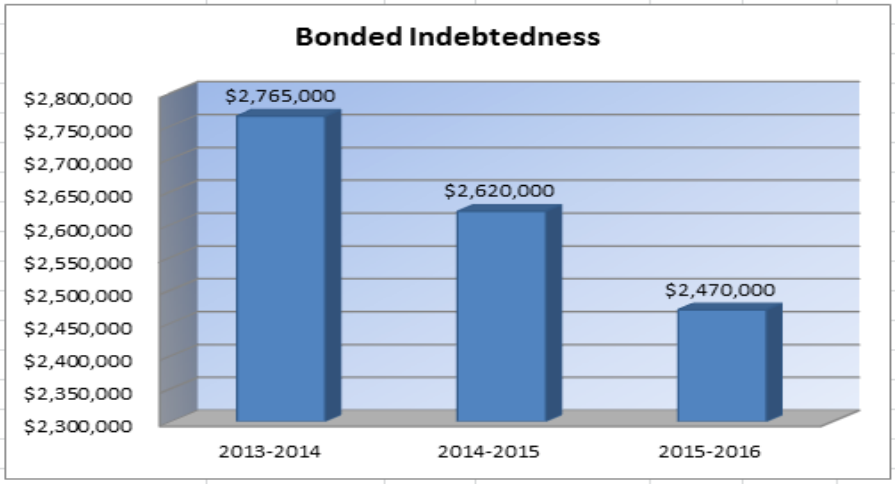


USD# 270

Other Information

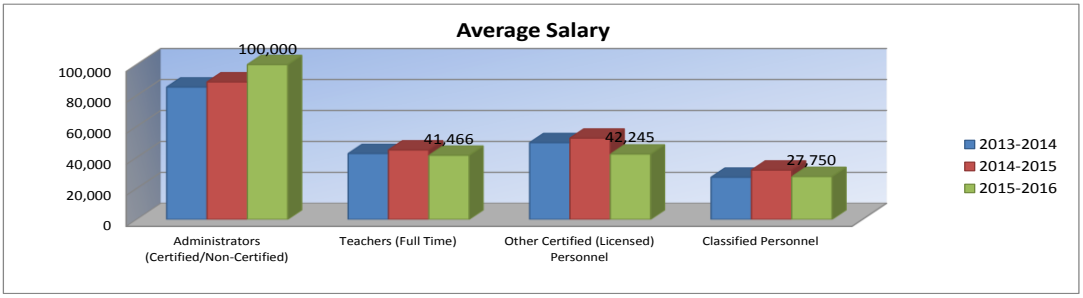
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$68,625,505	$66,618,199	$35,078,929
Bonded Indebtedness	2,765,000	2,620,000	2,470,000





USD# 270
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)	3.0	256,500	85,500	3.0	266,448	88,816	2.0	200,000	100,000
Teachers (Full Time)	32.0	1,361,601	42,550	31.0	1,391,069	44,873	30.0	1,243,966	41,466
Other Certified (Licensed) Personnel	3.0	148,819	49,606	2.0	105,025	52,513	3.0	126,734	42,245
Classified Personnel	17.0	463,500	27,265	16.0	509,962	31,873	16.0	443,998	27,750
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) 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