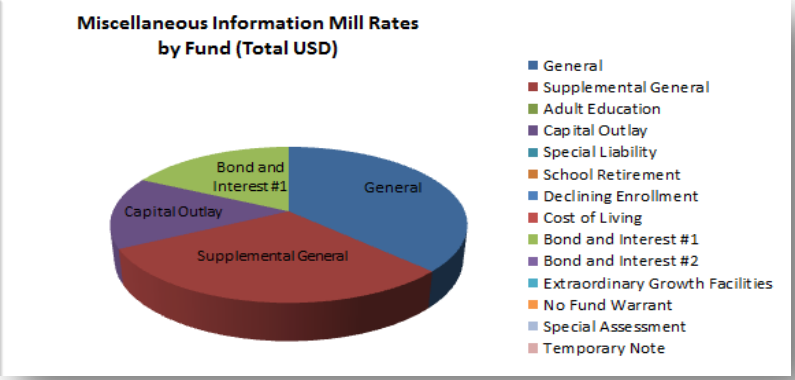
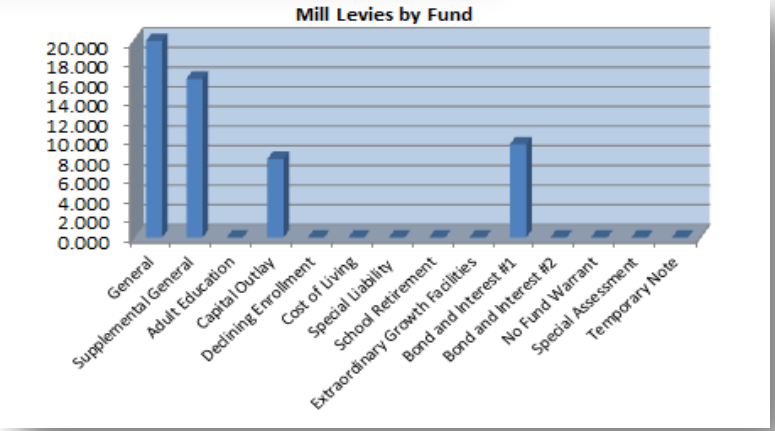
BUDGET AT A GLANCE

2015-16





USD 281 - Graham County

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# 281

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	3,000,604	61%	3,093,319	62%	3%	3,466,032	58%	12%
Student Support Services	48,033	1%	84,952	2%	77%	86,310	1%	2%
Instructional Support Services	91,449	2%	85,981	2%	-6%	99,500	2%	16%
Administration & Support	491,796	10%	501,676	10%	2%	549,510	9%	10%
Operations & Maintenance	762,517	16%	682,811	14%	-10%	843,075	14%	23%
Transportation	262,355	5%	245,475	5%	-6%	275,400	5%	12%
Food Services	121,872	2%	129,708	3%	6%	148,000	2%	14%
Capital Improvements	137,490	3%	137,490	3%	0%	187,490	3%	36%
Debt Services	0	0%	0	0%	0%	299,962	5%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,916,116	100%	4,961,412	100%	1%	5,955,279	100%	20%
Amount per Pupil	$12,985		$12,683		-2%	$15,839		25%
Current Expenditures**	4,441,637	100%	4,652,395	100%	5%	4,737,827	100%	2%
Amount per Pupil	$11,732		$11,893		1%	$12,601		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,987,868	61%	3,074,167	62%	1%	3,131,032	53%	-9%
Instruction*** (Current Expenditures)	2,987,868	67%	3,074,167	66%	-1%	3,131,032	66%	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.*

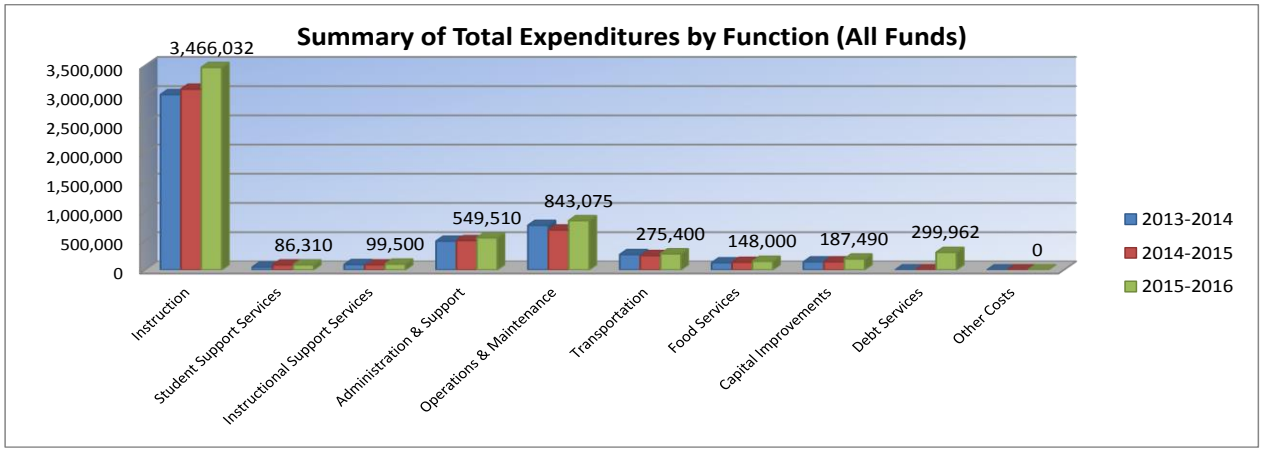
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

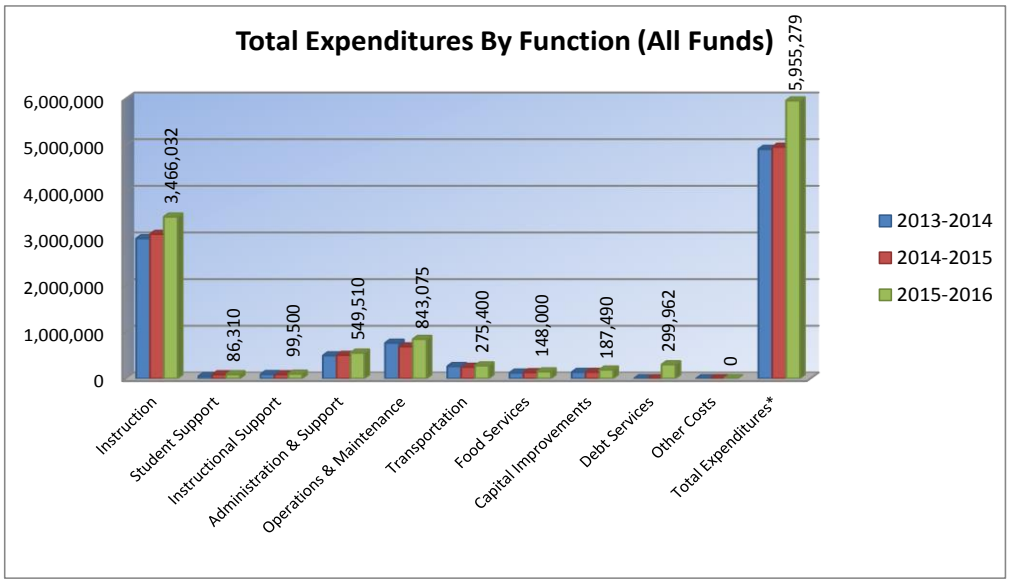
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 281

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	3,000,604	3,093,319	3,466,032
Student Support	48,033	84,952	86,310
Instructional Support	91,449	85,981	99,500
Administration & Support	491,796	501,676	549,510
Operations & Maintenance	762,517	682,811	843,075
Transportation	262,355	245,475	275,400
Food Services	121,872	129,708	148,000
Capital Improvements	137,490	137,490	187,490
Debt Services	0	0	299,962
Other Costs	0	0	0
Total Expenditures*	4,916,116	4,961,412	5,955,279



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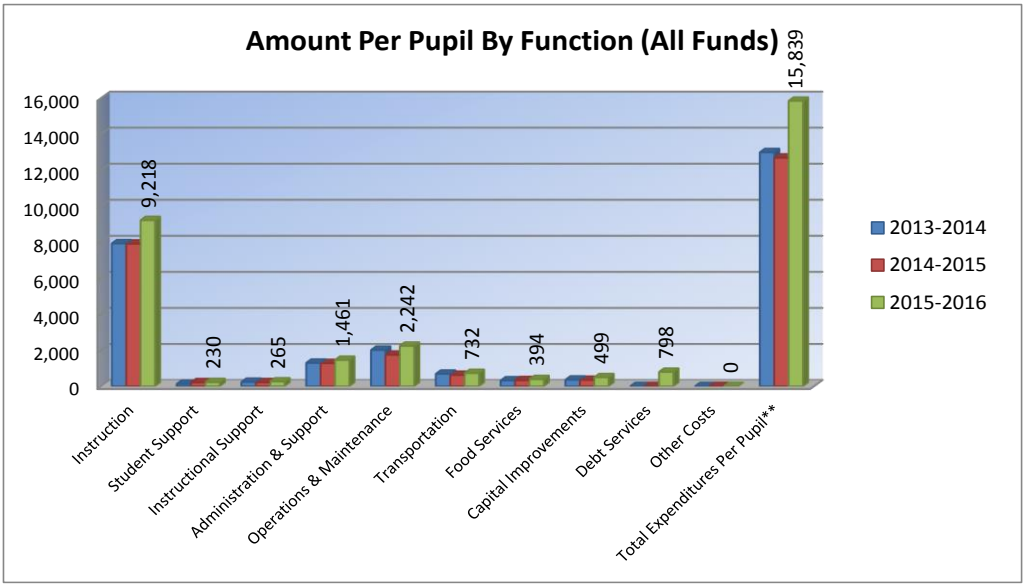
USD# 281

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	7,926	7,907	9,218
Student Support	127	217	230
Instructional Support	242	220	265
Administration & Support	1,299	1,282	1,461
Operations & Maintenance	2,014	1,745	2,242
Transportation	693	627	732
Food Services	322	332	394
Capital Improvements	363	351	499
Debt Services	0	0	798
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,985	12,683	15,839
Enrollment (FTE)*	378.6	391.2	376.0

**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.*



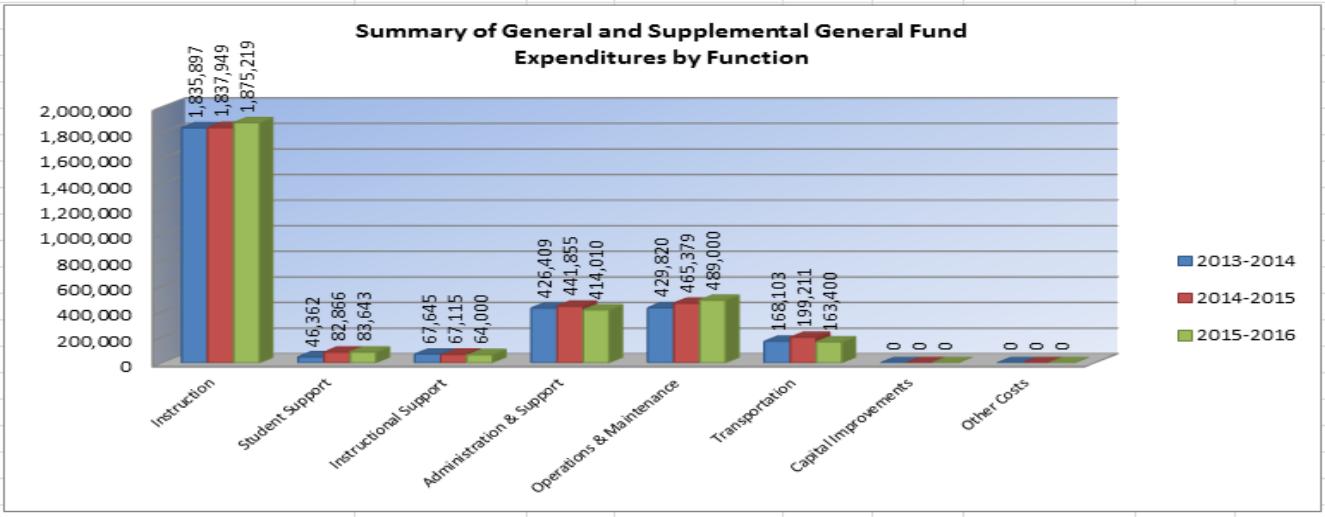
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 281

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	1,835,897	62%	1,837,949	59%	0%	1,875,219	61%	2%
Student Support	46,362	2%	82,866	3%	79%	83,643	3%	1%
Instructional Support	67,645	2%	67,115	2%	-1%	64,000	2%	-5%
Administration & Support	426,409	14%	441,855	14%	4%	414,010	13%	-6%
Operations & Maintenance	429,820	14%	465,379	15%	8%	489,000	16%	5%
Transportation	168,103	6%	199,211	6%	19%	163,400	5%	-18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,974,236	100%	3,094,375	100%	4%	3,089,272	100%	0%
Amount per Pupil	$7,856		$7,910		1%	$8,216		4%

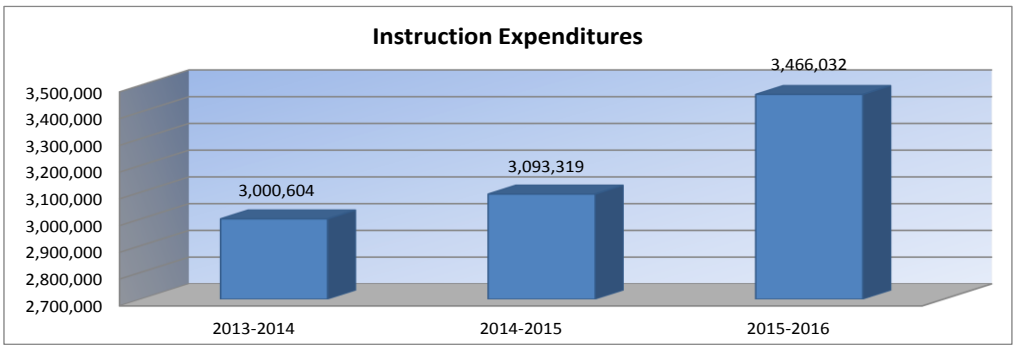
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 281

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	1,715,954		1,716,754	0%		1,749,219	2%
Federal Funds	87,157		90,464	4%		92,869	3%
Supplemental General	119,943		121,195	1%		126,000	4%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	221,243		231,866	5%		220,000	-5%
Bilingual Education	0		0	0%		0	0%
Virtual Education	92,500		102,750	11%		0	-100%
Capital Outlay	12,736		19,152	50%		335,000	1649%
Driver Education	5,926		5,388	-9%		11,000	104%
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	414,425		482,737	16%		588,200	22%
Cost of Living	0		0	0%		0	0%
Vocational Education	134,204		129,490	-4%		154,658	19%
Gifts/Grants	0		0	0%		0	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	166,035		160,579	-3%		189,086	18%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,905		0	-100%			
Activity Fund	28,576		32,944	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	3,000,604		3,093,319	3%		3,466,032	12%
Enrollment (FTE)*	378.6		391.2	3%		376.0	-4%
Amount per Pupil	7,926		7,907	0%		9,218	17%
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	3,000,604		3,093,319	3%		3,466,032	12%



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 281

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	3,096,972	0	3,096,972	0	0	0	0	0
Supplemental General	1,005,053	89,033				0	916,020	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)	220,000	830		0	xxxxxxxxxxxx	220,000	0	830
Bilingual Education	0	0		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	917,490	694,264		0	0	0	364,004	140,778
Driver Training	11,000	27,309	969	0	xxxxxxxxxxxx	0	0	17,278
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	249,075	62,149	1,848	118,838	xxxxxxxxxxxx	30,000	63,209	26,969
Professional Development	50,000	43,953		0	xxxxxxxxxxxx	20,000	0	13,953
Parent Education Program	0	0	0	0	xxxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxxx	0	0	0
Special Education	588,200	446,329	0	0	xxxxxxxxxxxx	350,000	0	208,129
Vocational Education	154,658	44,658	0	0	xxxxxxxxxxxx	110,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		48,727						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	282,753	0				282,753		XXXXXXXX
Contingency Reserve		299,249						XXXXXXXX
Activity Funds		33,413						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	299,962	0	0	0	30,000		606,935	336,973
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	92,869	0	xxxxxxxxxxx	92,869	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,968,032	1,789,914	3,099,789	211,707	30,000	1,012,753	1,950,168	744,910
Less Transfers	1,012,753							
TOTAL Budget Expenditures	$5,955,279							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	1,966,748	3,121,293	3,099,789
Federal Revenues	195,384	213,469	211,707
Local Revenues*	2,796,573	1,706,397	1,980,168
Total Revenues	4,958,705	5,041,159	5,291,664
Revenues Per Pupil	13,097	12,886	14,074

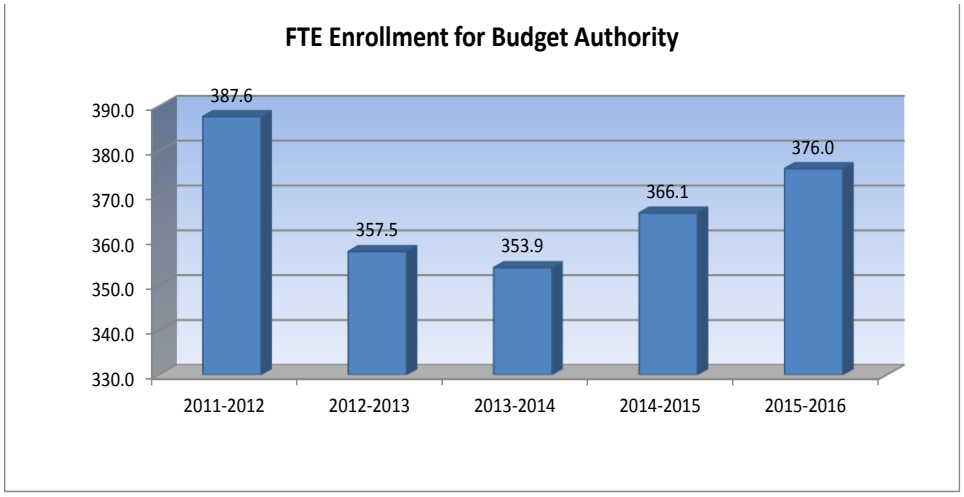
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

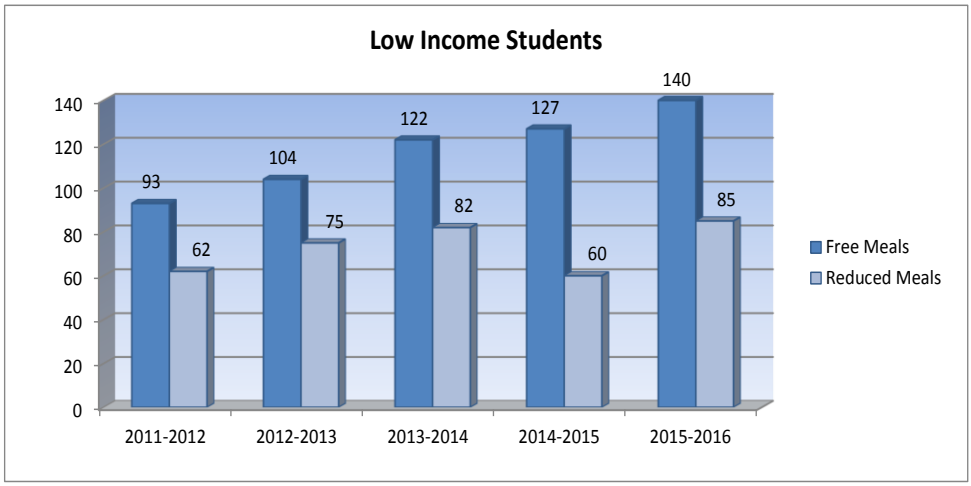
*Excludes "Transfers" to avoid duplication of revenue.

USD# 281

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)*	387.6	357.5	-8%	353.9	-1%	366.1	3%	376.0	3%
Number of Students - Free Meals	93	104	12%	122	17%	127	4%	140	10%
Number of Students - Reduced Meals	62	75	21%	82	9%	60	-27%	85	42%



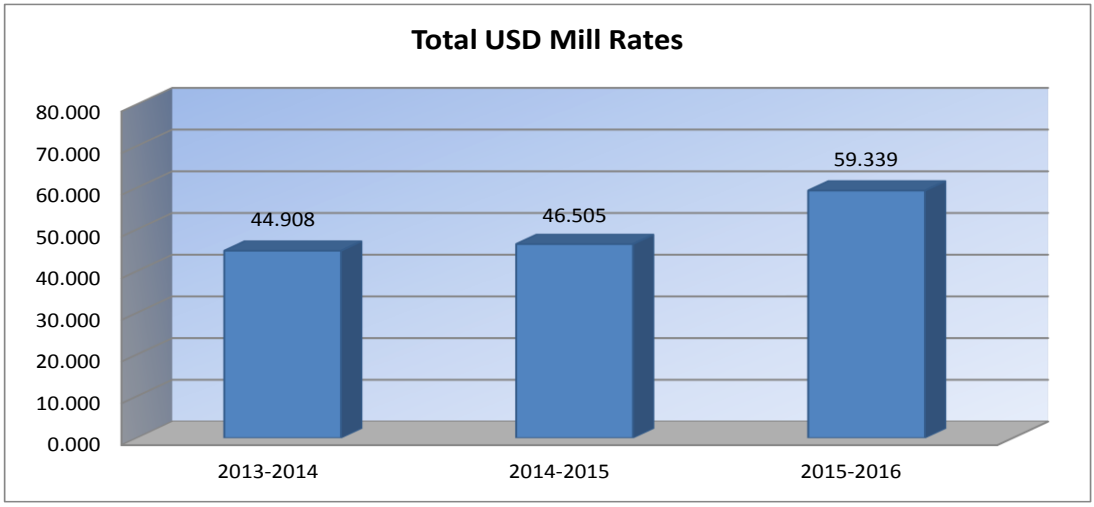


*FTE for state aid and budget authority purposes for the general fund.

USD# 281

Miscellaneous Information
Mill Rates by Fund

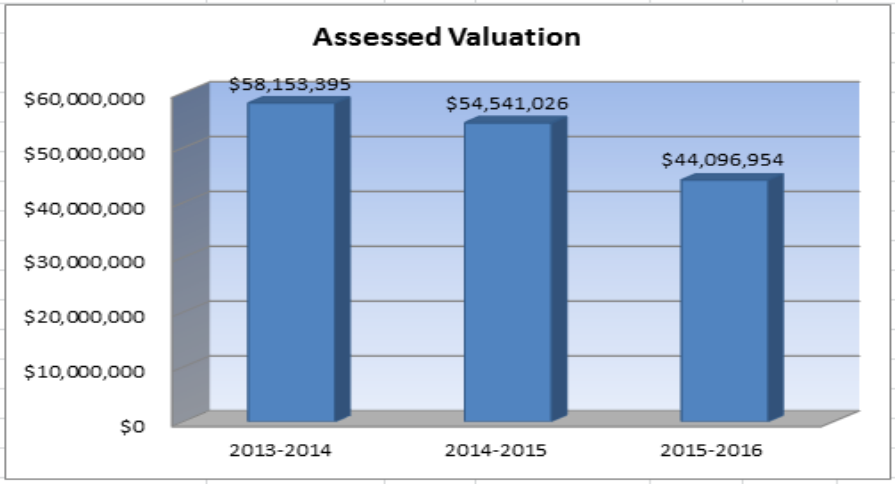
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	16.908	18.512	20.815
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.993	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	10.524
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	**44.908**	**46.505**	**59.339**
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	1.341	1.587	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.341**	**1.587**	**2.000**

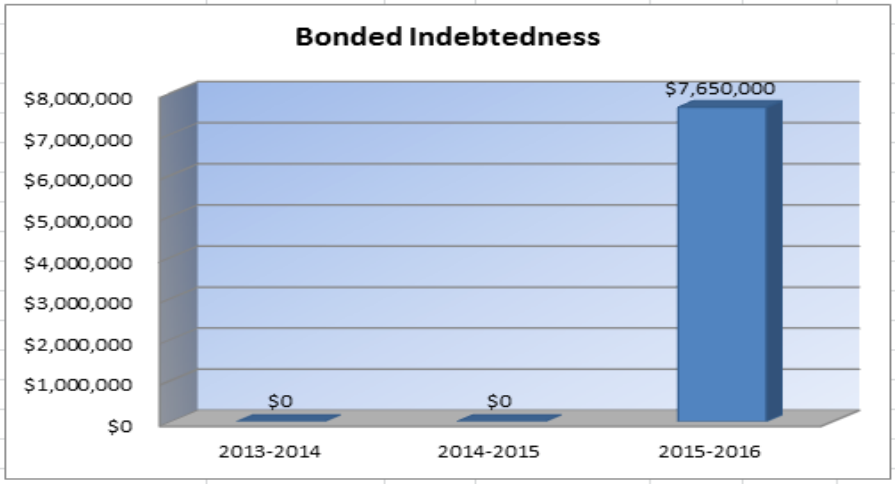


USD# 281

Other Information

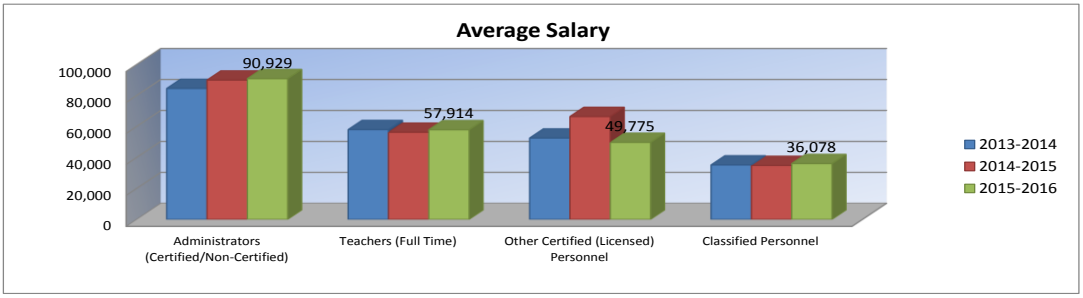
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$58,153,395	$54,541,026	$44,096,954
Bonded Indebtedness	0	0	7,650,000





USD# 281
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)	4.0	338,341	84,585	4.0	360,033	90,008	4.0	363,717	90,929
Teachers (Full Time)	30.5	1,769,838	58,027	31.7	1,784,611	56,297	31.7	1,835,869	57,914
Other Certified (Licensed) Personnel	0.5	52,578	52,578	1.3	86,428	66,483	1.3	64,707	49,775
Classified Personnel	13.2	464,664	35,202	14.2	495,182	34,872	14.2	512,309	36,078
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