

2014-2015 Budget at a Glance



265 - Goddard



School Finance
Kansas State Department of Education
Landon State Office Building
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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	30,622,877	49%	31,011,469	49%	1%	31,263,685	48%	1%
Student Support Services	1,673,220	3%	1,804,014	3%	8%	1,948,677	3%	8%
Instructional Support Services	1,323,493	2%	1,185,873	2%	-10%	1,233,848	2%	4%
Administration & Support	5,650,977	9%	5,677,634	9%	0%	5,585,410	9%	-2%
Operations & Maintenance	5,499,146	9%	5,314,599	8%	-3%	5,312,545	8%	0%
Transportation	2,202,312	4%	2,490,593	4%	13%	2,445,542	4%	-2%
Food Services	2,639,987	4%	2,551,512	4%	-3%	3,193,485	5%	25%
Capital Improvements	540,158	1%	580,877	1%	8%	1,149,800	2%	98%
Debt Services	11,921,879	19%	12,361,279	20%	4%	12,359,877	19%	0%
Other Costs	20	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	62,074,069	100%	62,977,850	100%	1%	64,492,869	100%	2%
Amount per Pupil	\$11,940		\$11,735		-2%	\$11,726		0%
Current Expenditures**	47,033,945	100%	48,592,831	100%	3%	48,970,662	100%	1%
Amount per Pupil	\$9,047		\$9,055		0%	\$8,904		-2%

Percent of Expenditures

Instruction*** (Total Expenditures)	28,340,144	46%	29,701,537	47%	1%	29,263,685	45%	-2%
Instruction*** (Current Expenditures)	28,340,144	60%	29,701,537	61%	1%	29,263,685	60%	-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

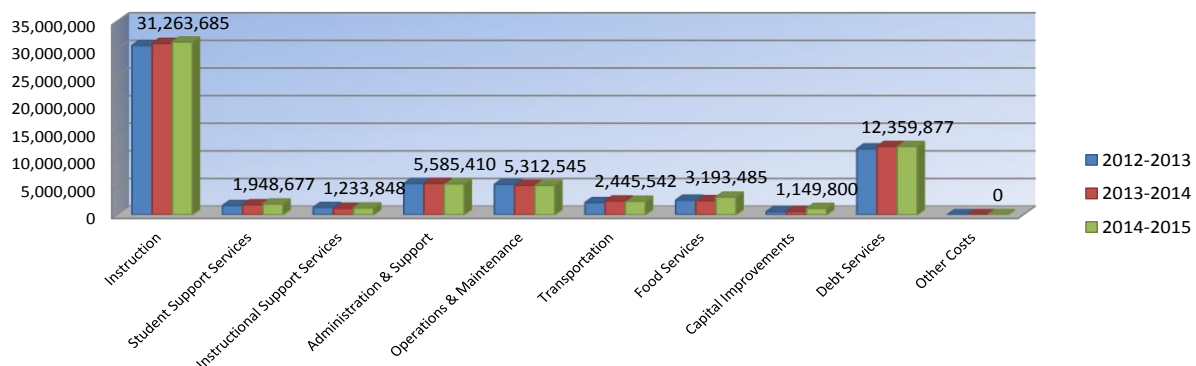
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

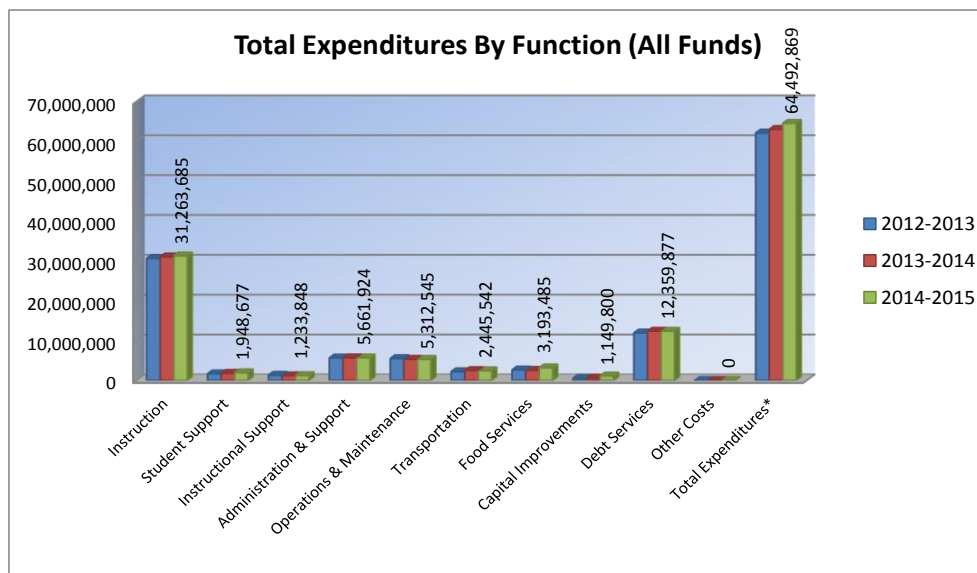
Debt Services - 5100

Transfers - 5200

Summary of Total Expenditures by Function (All Funds)

Total Expenditures By Function (All Funds)

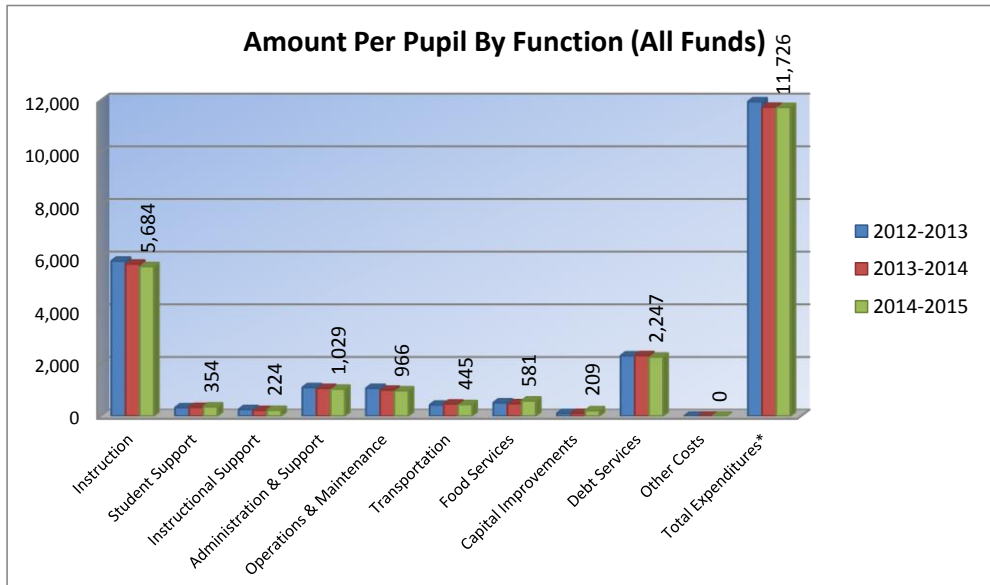
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	30,622,877	31,011,469	31,263,685
Student Support	1,673,220	1,804,014	1,948,677
Instructional Support	1,323,493	1,185,873	1,233,848
Administration & Support	5,650,977	5,677,634	5,661,924
Operations & Maintenance	5,499,146	5,314,599	5,312,545
Transportation	2,202,312	2,490,593	2,445,542
Food Services	2,639,987	2,551,512	3,193,485
Capital Improvements	540,158	580,877	1,149,800
Debt Services	11,921,879	12,361,279	12,359,877
Other Costs	20	0	0
Total Expenditures*	62,074,069	62,977,850	64,492,869



*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)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,890	5,779	5,684
Student Support	322	336	354
Instructional Support	255	221	224
Administration & Support	1,087	1,058	1,029
Operations & Maintenance	1,058	990	966
Transportation	424	464	445
Food Services	508	475	581
Capital Improvements	104	108	209
Debt Services	2,293	2,303	2,247
Other Costs	0	0	0
Total Expenditures*	11,940	11,735	11,726
Enrollment (FTE)*	5,198.7	5,366.5	5,500.0

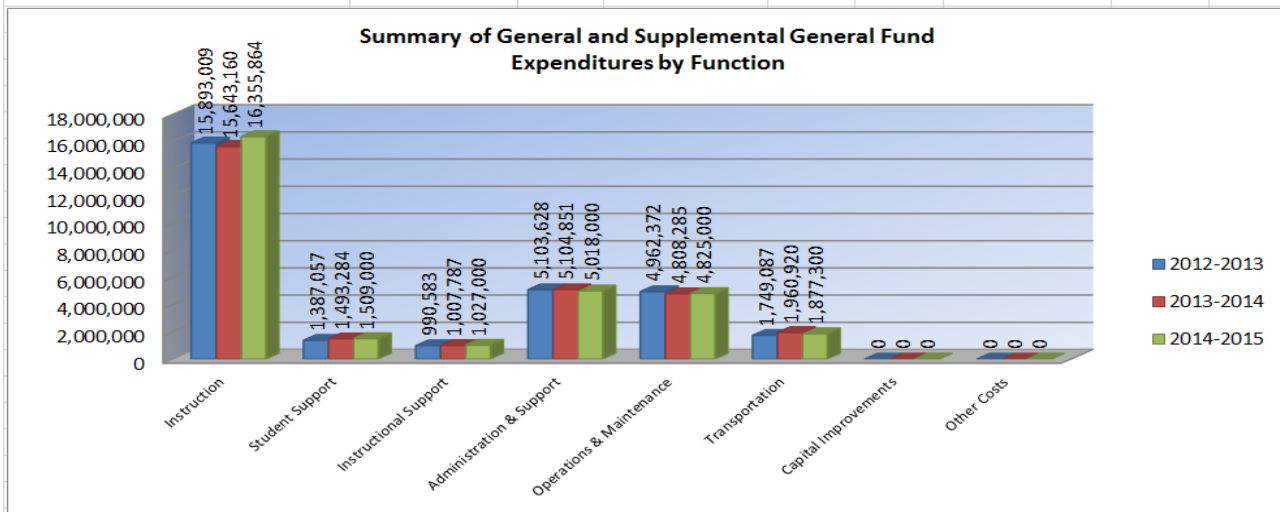


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

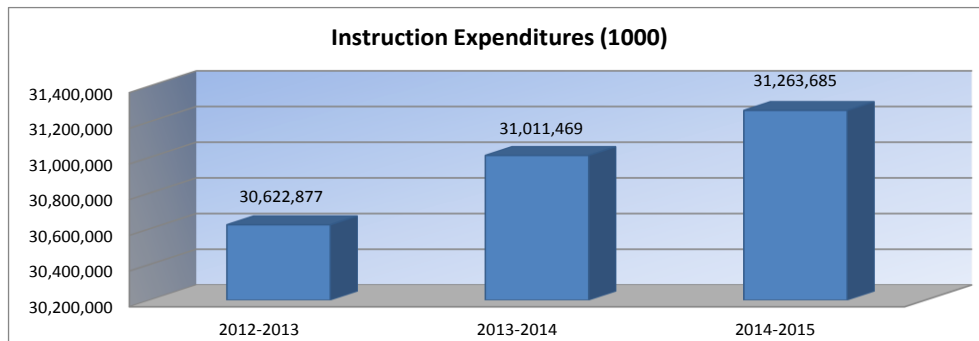
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	15,893,009	53%	15,643,160	52%	-2%	16,355,864	53%	5%
Student Support	1,387,057	5%	1,493,284	5%	8%	1,509,000	5%	1%
Instructional Support	990,583	3%	1,007,787	3%	2%	1,027,000	3%	2%
Administration & Support	5,103,628	17%	5,104,851	17%	0%	5,018,000	16%	-2%
Operations & Maintenance	4,962,372	16%	4,808,285	16%	-3%	4,825,000	16%	0%
Transportation	1,749,087	6%	1,960,920	7%	12%	1,877,300	6%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	30,085,736	100%	30,018,287	100%	0%	30,612,164	100%	2%
Amount per Pupil	\$5,787		\$5,594		-3%	\$5,566		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.



Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	10,397,458		7,623,724	-27%		8,632,700	13%
Federal Funds	499,048		441,560	-12%		508,000	15%
Supplemental General	5,495,551		8,019,436	46%		7,723,164	-4%
At Risk (4yr Old)	136,681		136,070	0%		145,000	7%
At Risk (K-12)	2,451,722		1,965,709	-20%		2,257,000	15%
Bilingual Education	141,854		160,459	13%		210,000	31%
Virtual Education	0		50,325	0%		100,000	99%
Capital Outlay	2,282,733		1,309,932	-43%		2,000,000	53%
Driver Education	59,431		48,808	-18%		63,000	29%
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	6,218,962		6,540,485	5%		7,015,000	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	661,539		729,054	10%		700,000	-4%
Gifts/Grants	76,175		67,102	-12%		65,000	-3%
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	1,502,017		1,550,270	3%		1,844,821	19%
Contingency Reserve	0		940,000	0%			
Text Book & Student Material	296,713		847,262	186%			
Activity Fund	402,993		581,273	44%		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	30,622,877		31,011,469	1%		31,263,685	1%
Enrollment (FTE)*	5,198.7		5,366.5	3%		5,500.0	2%
Amount per Pupil	5,890		5,779	-2%		5,684	-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	30,622,877		31,011,469	1%		31,263,685	1%



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.

Sources of Revenue and Proposed Budget for 2014-15

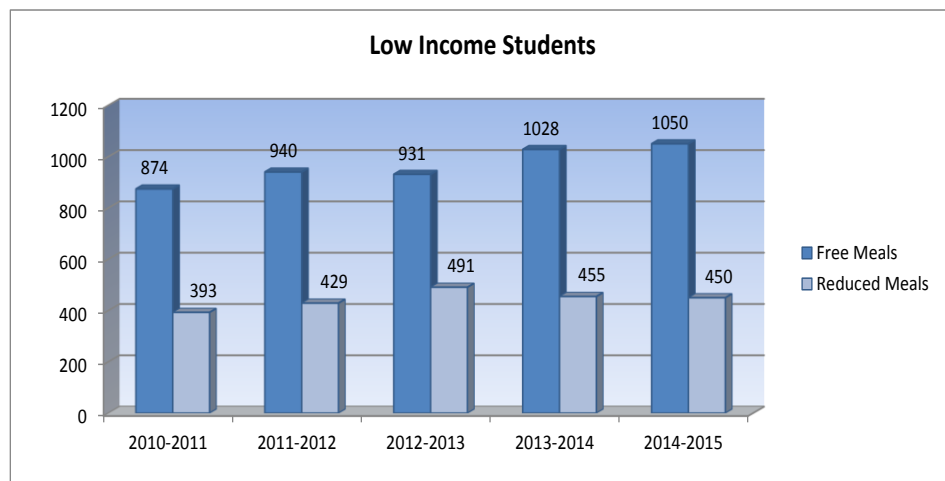
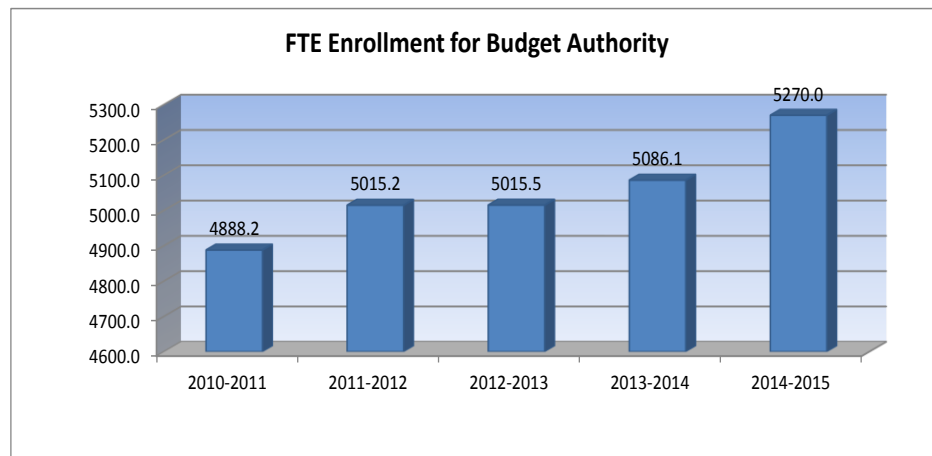
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local	
						Transfers	Other
General	30,866,000	0	30,815,635	0		50,000	365
Supplemental General	10,485,164	486,833	6,420,066				3,578,265
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	145,000	20,000		0	0	145,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	2,500,000	50,000		0	0	2,240,000	260,000
Bilingual Education	210,000	15,000		0	0	210,000	0
Virtual Education	121,500	455			0	122,000	0
Capital Outlay	4,500,000	1,775,951	876,524	0	0	0	2,057,509
Driver Training	150,000	125,974	25,500	0	0	0	75,000
Declining Enrollment	0	0				0	0
Extraordinary School Program	0	0		0	0	0	0
Food Service	3,000,000	266,811	30,000	1,043,829	0	0	1,869,550
Professional Development	75,000	10,000		0	0	75,000	0
Parent Education Program	110,000	20,000	63,000	0	0	47,000	0
Summer School	0	0		0	0	0	0
Special Education	7,300,000	361,813	0	0	0	7,200,000	0
Vocational Education	700,000	50,000	34,200	30,000	0	700,000	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund		0					0
Gifts and Grants	75,000	64,647					80,000
Textbook & Student Materials Revolving		10,000					0
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0				0	0
KPERS Special Retirement Contribution	3,398,712	0	3,398,712				0
Contingency Reserve		1,500,000					0
Activity Funds		123,046					0
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	11,022,207	6,179,894	4,628,012	961,212	1,000		6,260,828
Bond and Interest #2	0	0	0	0	0		0
No Fund Warrant	0	0					0
Special Assessment	149,800	7581					129,719
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0		0
Federal Funds	550,000	-14,259	xxxxxxx	598,000	xxxxxxx	xxxxxxx	xxxxxxx
Cost of Living	0	0	xxxxxxx	xxxxxxx	xxxxxxx	0	0
SUBTOTAL	75,358,383	11,053,746	46,291,649	2,633,041	1,000	10,789,000	14,311,236
Less Transfers	10,789,000						
TOTAL Budget Expenditures	\$64,569,383						

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	36,622,218	37,045,602	46,291,649
Federal Revenues	2,392,150	2,348,283	2,633,041
Local Revenues	33,052,618	29,876,335	25,101,236
Total Revenues	72,066,986	69,270,220	74,025,926
Revenues Per Pupil	13,863	12,908	13,459

Enrollment Information

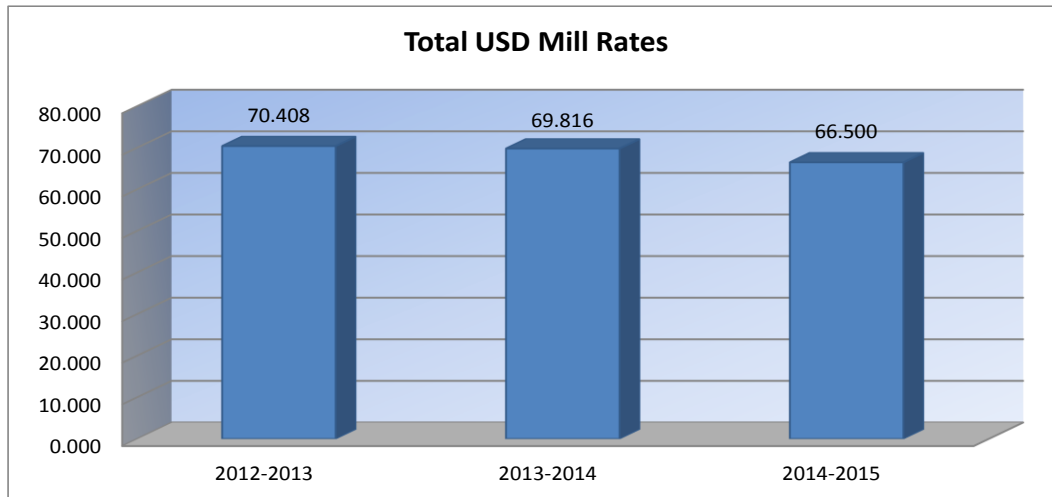
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	4,888.2	5,015.2	3%	5,015.5	0%	5,086.1	1%	5,270.0	4%
Number of Students - Free Meals	874	940	8%	931	-1%	1,028	10%	1,050	2%
Number of Students - Reduced Meals	393	429	9%	491	14%	455	-7%	450	-1%



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

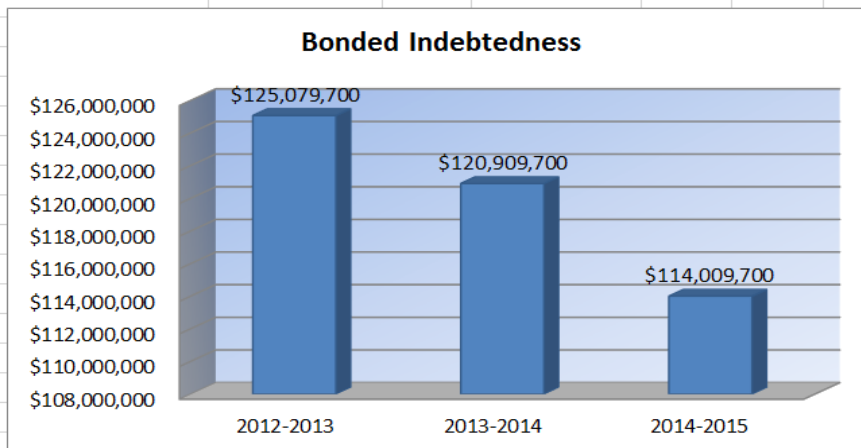
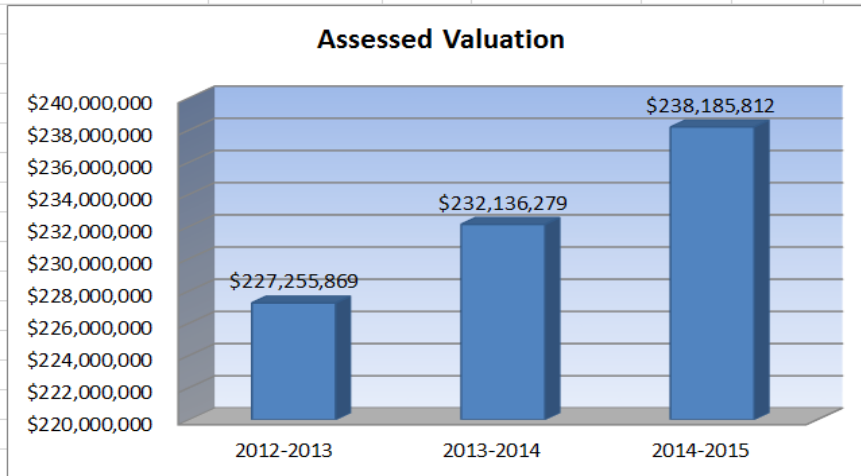
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	20.013	20.031	13.152
Adult Education	0.000	0.000	0.000
Capital Outlay	7.986	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
SUBTOTAL	22.147	21.595	24.792
Enrollment (FTE)*	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.262	0.190	0.556
Temporary Note	0.000	0.000	0.000
TOTAL USD	70.408	69.816	66.500
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
0	0.000	0.000	0.000
0	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



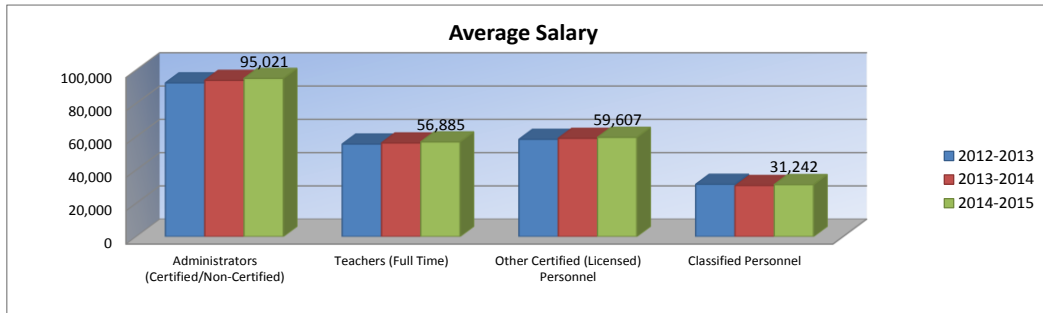
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$227,255,869	\$232,136,279	\$238,185,812
Bonded Indebtedness	125,079,700	120,909,700	114,009,700



USD# 265
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)	28.0	2,586,038	92,359	28.0	2,627,404	93,836	28.0	2,660,592	95,021
Teachers (Full Time)	294.5	16,372,460	55,594	295.2	16,607,160	56,257	297.2	16,906,089	56,885
Other Certified (Licensed) Personnel	37.0	2,162,011	58,433	37.0	2,183,631	59,017	37.0	2,205,467	59,607
Classified Personnel	234.6	7,371,629	31,422	245.0	7,519,062	30,690	245.0	7,654,405	31,242
Substitutes/Temporary Help	XXXXX	388,720	XXXXXXX	XXXXX	447,421	XXXXXXX	XXXXX	425,000	XXXXXXX



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