

2014-2015 Budget at a Glance



466 - Scott 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

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USD#

466

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	5,990,104	44%	6,214,453	53%	4%	5,777,101	51%	-7%
Student Support Services	240,770	2%	162,651	1%	-32%	150,490	1%	-7%
Instructional Support Services	313,971	2%	272,357	2%	-13%	257,398	2%	-5%
Administration & Support	1,351,176	10%	1,376,650	12%	2%	1,428,488	12%	4%
Operations & Maintenance	1,381,164	10%	1,178,805	10%	-15%	1,106,895	10%	-6%
Transportation	490,570	4%	430,710	4%	-12%	501,568	4%	16%
Food Services	600,103	4%	566,056	5%	-6%	602,431	5%	6%
Capital Improvements	352,464	3%	288,644	2%	-18%	321,349	3%	11%
Debt Services	2,929,721	21%	1,266,275	11%	-57%	1,286,241	11%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	13,650,043	100%	11,756,601	100%	-14%	11,431,961	100%	-3%
Amount per Pupil	\$15,600		\$12,919		-17%	\$13,031		1%
Current Expenditures**	10,126,983	100%	9,896,988	100%	-2%	9,378,571	100%	-5%
Amount per Pupil	\$11,574		\$10,876		-6%	\$10,690		-2%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,990,104	44%	6,214,453	53%	9%	5,777,101	51%	-2%
Instruction*** (Current Expenditures)	5,990,104	59%	6,214,453	63%	4%	5,777,101	62%	-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)

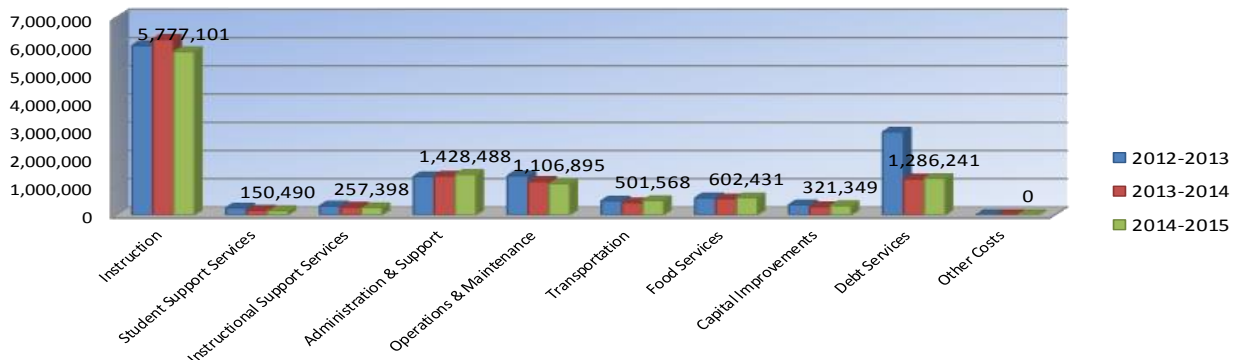
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

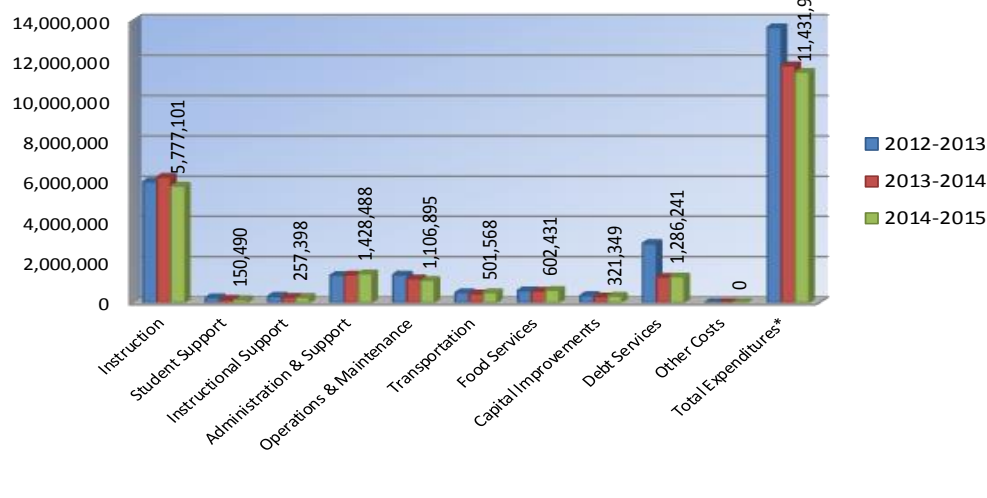
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,990,104	6,214,453	5,777,101
Student Support	240,770	162,651	150,490
Instructional Support	313,971	272,357	257,398
Administration & Support	1,351,176	1,376,650	1,428,488
Operations & Maintenance	1,381,164	1,178,805	1,106,895
Transportation	490,570	430,710	501,568
Food Services	600,103	566,056	602,431
Capital Improvements	352,464	288,644	321,349
Debt Services	2,929,721	1,266,275	1,286,241
Other Costs	0	0	0
Total Expenditures*	13,650,043	11,756,601	11,431,961

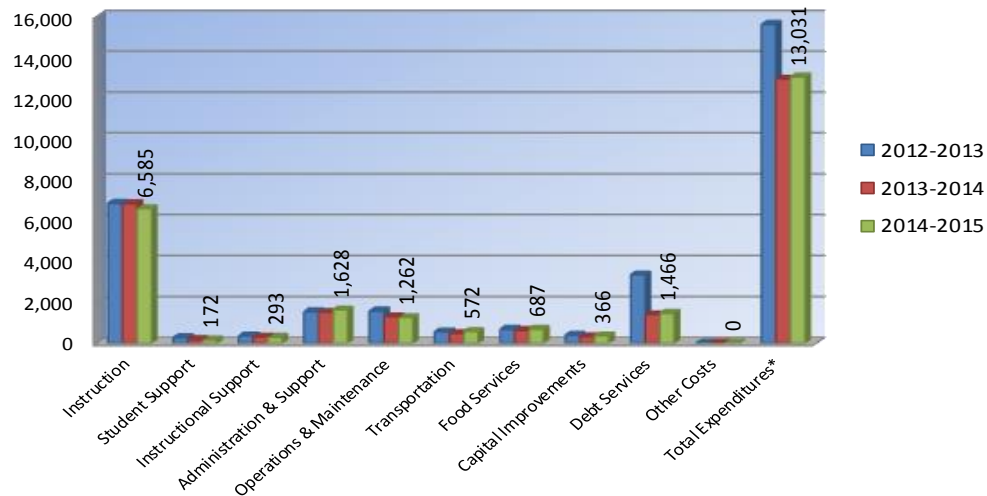
Total Expenditures By Function (All Funds)



*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	6,846	6,829	6,585
Student Support	275	179	172
Instructional Support	359	299	293
Administration & Support	1,544	1,513	1,628
Operations & Maintenance	1,578	1,295	1,262
Transportation	561	473	572
Food Services	686	622	687
Capital Improvements	403	317	366
Debt Services	3,348	1,392	1,466
Other Costs	0	0	0
Total Expenditures*	15,600	12,919	13,031
Enrollment (FTE)*	875.0	910.0	877.3

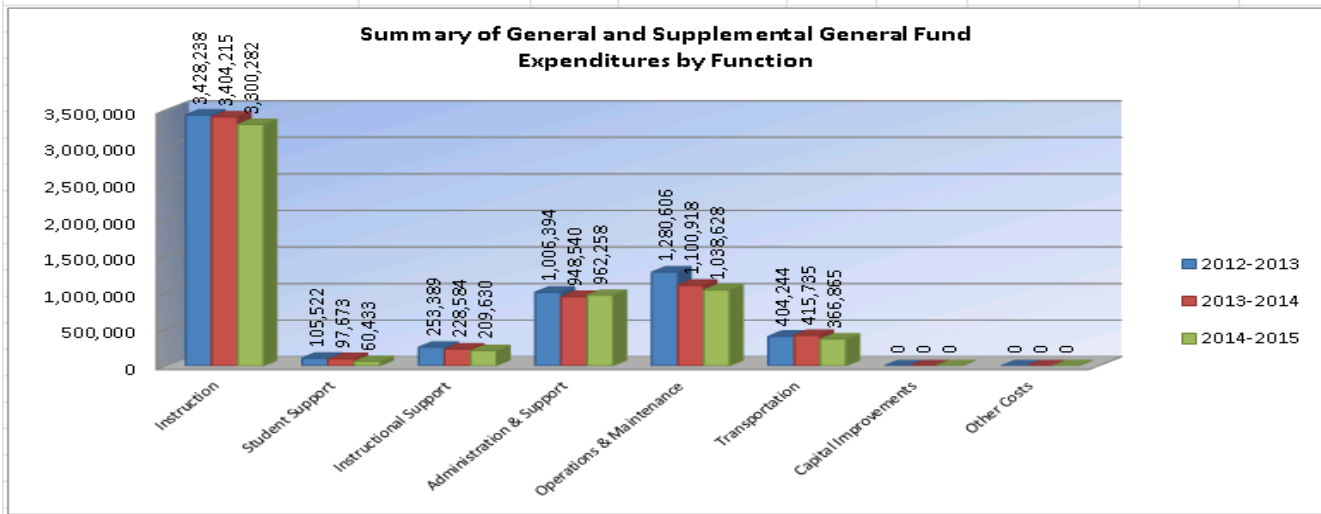
Amount Per Pupil By Function (All Funds)

*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**

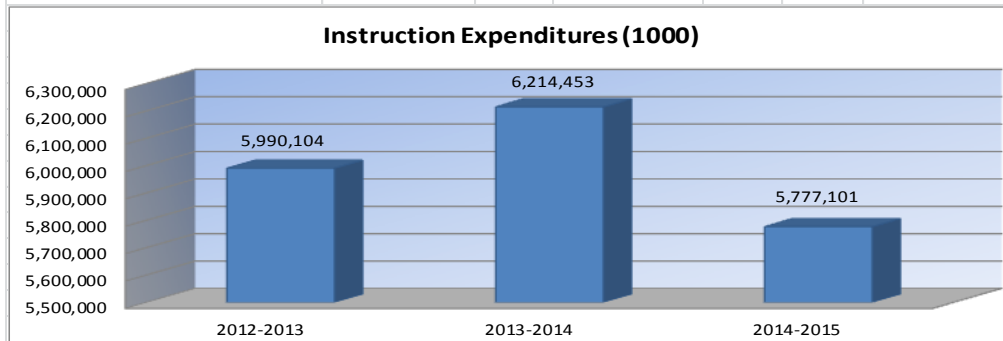
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	3,428,238	53%	3,404,215	55%	-1%	3,300,282	56%	-3%
Student Support	105,522	2%	97,673	2%	-7%	60,433	1%	-38%
Instructional Support	253,389	4%	228,584	4%	-10%	209,630	4%	-8%
Administration & Support	1,006,394	16%	948,540	15%	-6%	962,258	16%	1%
Operations & Maintenance	1,280,606	20%	1,100,918	18%	-14%	1,038,628	17%	-6%
Transportation	404,244	6%	415,735	7%	3%	366,865	6%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	6,478,393	100%	6,195,665	100%	-4%	5,938,096	100%	-4%
Amount per Pupil	\$7,404		\$6,808		-8%	\$6,769		-1%

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	3,287,117	3,282,235	0%	3,177,172	-3%
Federal Funds	367,299	268,062	-27%	235,233	-12%
Supplemental General	141,121	121,980	-14%	123,110	1%
At Risk (4yr Old)	81,304	82,010	1%	82,124	0%
At Risk (K-12)	654,288	632,666	-3%	629,556	0%
Bilingual Education	157,504	152,632	-3%	141,031	-8%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Education	7,452	9,553	28%	20,765	117%
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	682,445	731,698	7%	748,259	2%
Cost of Living	0	0	0%	0	0%
Vocational Education	198,866	202,136	2%	173,482	-14%
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	350,006	381,607	9%	446,369	17%
Contingency Reserve	0	274,236	0%		
Text Book & Student Material	28,224	42,328	50%		
Activity Fund	34,478	33,310	-3%	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	5,990,104	6,214,453	4%	5,777,101	-7%
Enrollment (FTE)*	875.0	910.0	4%	877.3	-4%
Amount per Pupil	6,846	6,829	0%	6,585	-4%
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	5,990,104	6,214,453	4%	5,777,101	-7%



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	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance	
	Amount Budgeted		State	Federal	Interest	Local Transfers		Other
General	6,067,670	0	6,067,670	0	0	0	0	XXXXXXXXXX
Supplemental General	2,082,124	273,898	272,550				1,535,676	XXXXXXXXXX
Adult Education	0	0	0				0	0
At Risk (4yr Old)	82,124	0		0	0	83,000	0	876
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	629,556	0		0	0	630,556	0	1,000
Bilingual Education	141,031	0		0	0	142,000	0	969
Virtual Education	57,000	0			0	57,000	0	0
Capital Outlay	767,149	334,107	0	0	0	0	629,461	196,419
Driver Training	20,765	17,405	4,165	0	0	0	12,000	12,805
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	602,498	0	4,480	244,214	0	237,313	170,980	54,489
Professional Development	31,330	2,330		0	0	29,000	0	0
Parent Education Program	13,500	0	0	0	0	13,500	0	0
Summer School	0	0		0	0	0	0	0
Special Education	748,259	1,190	0	0	0	766,329	0	19,260
Vocational Education	195,982	0	0	0	0	223,000	0	27,018
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	50,000	6,150					50,000	6,150
Textbook & Student Materials Revolving		76,240						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	632,897	0	632,897					XXXXXXXXXX
Contingency Reserve		203,291						XXXXXXXXXX
Activity Funds		25,931						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	1,286,241	2,351,415	0	0	0		989,994	2,055,168
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	235,533	0	XXXXXXXXXXXX	235,533	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	13,643,659	3,291,957	6,981,762	479,747	0	2,181,698	3,388,111	2,374,154
Less Transfers	2,181,698							
TOTAL Budget Expenditures	\$11,461,961							

Sources of Revenue - - State, Federal, Local

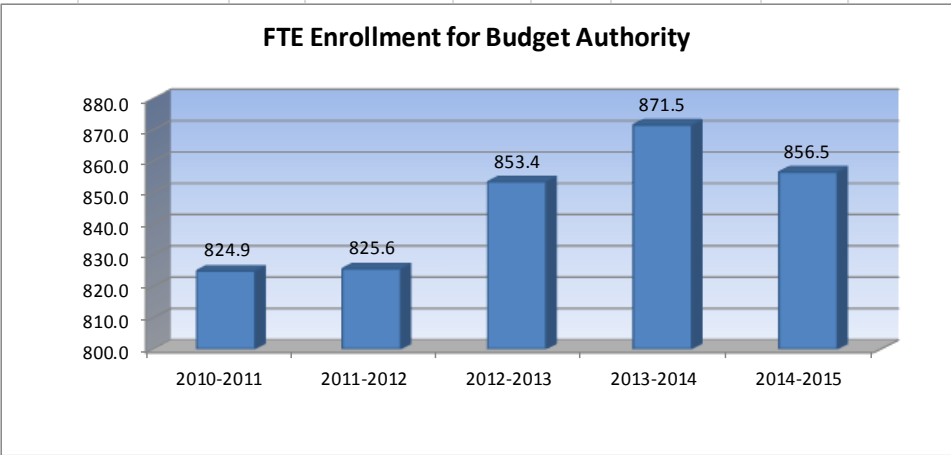
	2012-2013	2013-2014	2014-2015
State Revenues	4,710,677	4,799,774	6,981,762
Federal Revenues	639,458	526,610	479,747
Local Revenues	10,120,743	8,065,720	5,569,809
Total Revenues	15,470,878	13,392,104	13,031,318
Revenues Per Pupil	17,681	14,717	14,854

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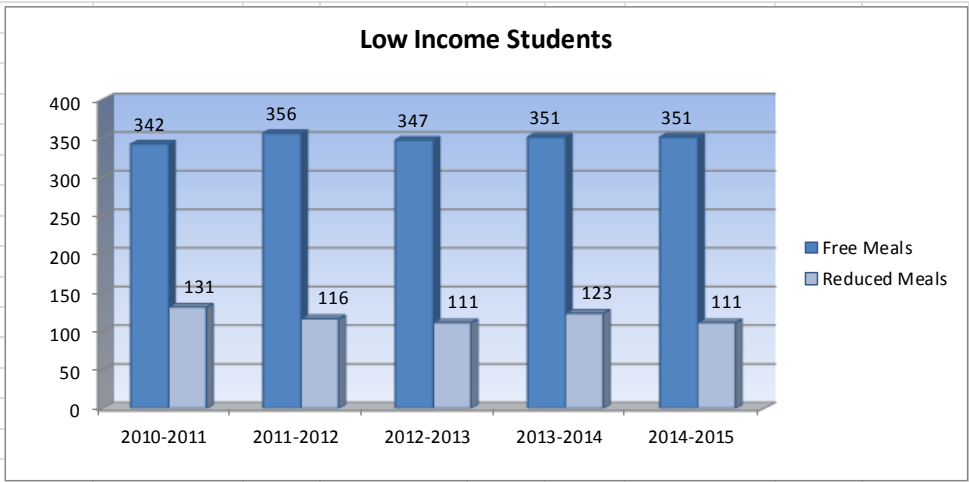
Enrollment Information

	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)*	824.9	825.6	0%	853.4	3%	871.5	2%	856.5	-2%
Number of Students - Free Meals	342	356	4%	347	-3%	351	1%	351	0%
Number of Students - Reduced Meals	131	116	-11%	111	-4%	123	11%	111	-10%

FTE Enrollment for Budget Authority



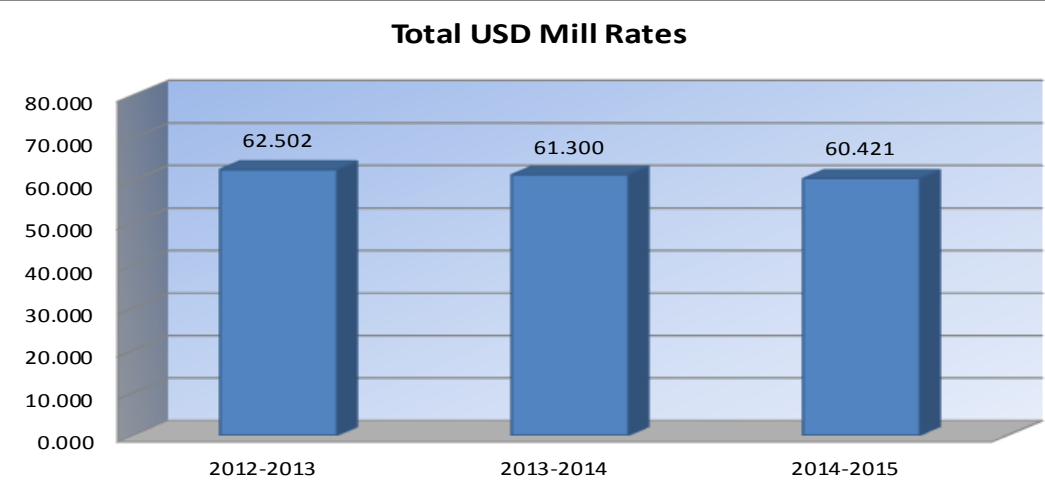
Low Income Students



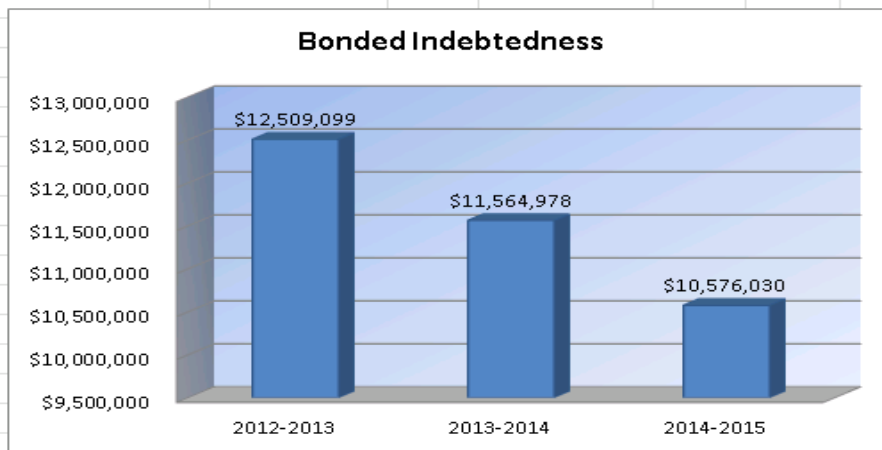
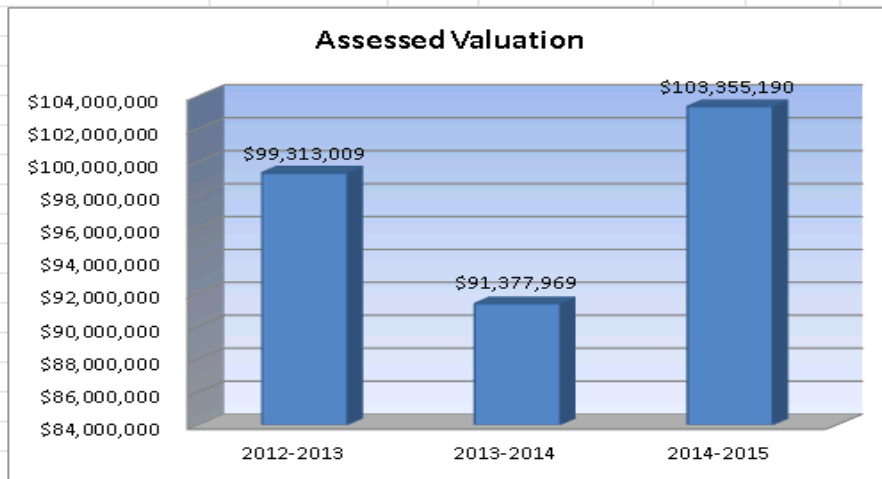
*FTE for state aid and budget authority purposes for the general fund.

**Miscellaneous Information
Mill Rates by Fund**

	2012-2013	2013-2014	2014-2015
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	19.233	21.480	20.361
Adult Education	0.000	0.000	0.000
Capital Outlay	6.000	6.000	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	17.269	13.820	12.060
Enrollment (FTE)*	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	62.502	61.300	60.421
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	2.000	2.000	2.000
0	0.250	0.250	0.250
TOTAL OTHER	2.250	2.250	2.250

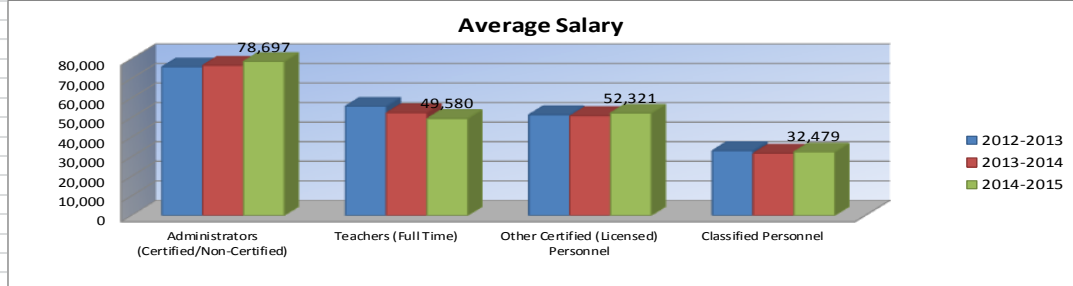


		USD# 466	
Other Information			
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$99,313,009	\$91,377,969	\$103,355,190
Bonded Indebtedness	12,509,099	11,564,978	10,576,030



USD# 466
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)	9.0	683,278	75,920	9.0	690,216	76,691	8.0	629,578	78,697
Teachers (Full Time)	66.0	3,681,575	55,781	68.0	3,569,222	52,489	62.0	3,073,972	49,580
Other Certified (Licensed) Personnel	7.6	391,110	51,462	6.4	326,530	51,020	6.1	319,161	52,321
Classified Personnel	39.5	1,308,959	33,138	40.7	1,294,227	31,799	40.4	1,312,137	32,479
Substitutes/Temporary Help	XXXXX	281,385	XXXXXXXXXX	XXXXX	157,453	XXXXXXXXXX	XXXXX	165,000	XXXXXXXXXX



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