

# 2014-2015 Budget at a Glance



## 506 - Labette 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](http://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	9,997,138	58%	9,902,689	59%	-1%	10,189,316	56%	3%
Student Support Services	378,078	2%	335,599	2%	-11%	267,237	1%	-20%
Instructional Support Services	319,234	2%	209,455	1%	-34%	274,374	1%	31%
Administration & Support	1,274,068	7%	1,444,608	9%	13%	1,520,156	8%	5%
Operations & Maintenance	2,164,767	13%	2,014,558	12%	-7%	2,448,490	13%	22%
Transportation	1,590,671	9%	1,416,441	8%	-11%	1,636,120	9%	16%
Food Services	901,048	5%	835,697	5%	-7%	1,065,423	6%	27%
Capital Improvements	189,823	1%	110,646	1%	-42%	370,000	2%	234%
Debt Services	461,849	3%	534,322	3%	16%	546,140	3%	2%
Other Costs	0	0%	1,588	0%	0%	1,588	0%	0%
<b>Total Expenditures*</b>	<b>17,276,676</b>	<b>100%</b>	<b>16,805,603</b>	<b>100%</b>	<b>-3%</b>	<b>18,318,844</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$10,798		\$10,963		2%	\$12,036		10%
<b>Current Expenditures**</b>	<b>16,040,183</b>	<b>100%</b>	<b>15,742,099</b>	<b>100%</b>	<b>-2%</b>	<b>16,315,704</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$10,025		\$10,269		2%	\$10,720		4%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	9,884,328	57%	9,693,097	58%	1%	9,689,316	53%	-5%
Instruction*** (Current Expenditures)	9,884,328	62%	9,693,097	62%	0%	9,689,316	59%	-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

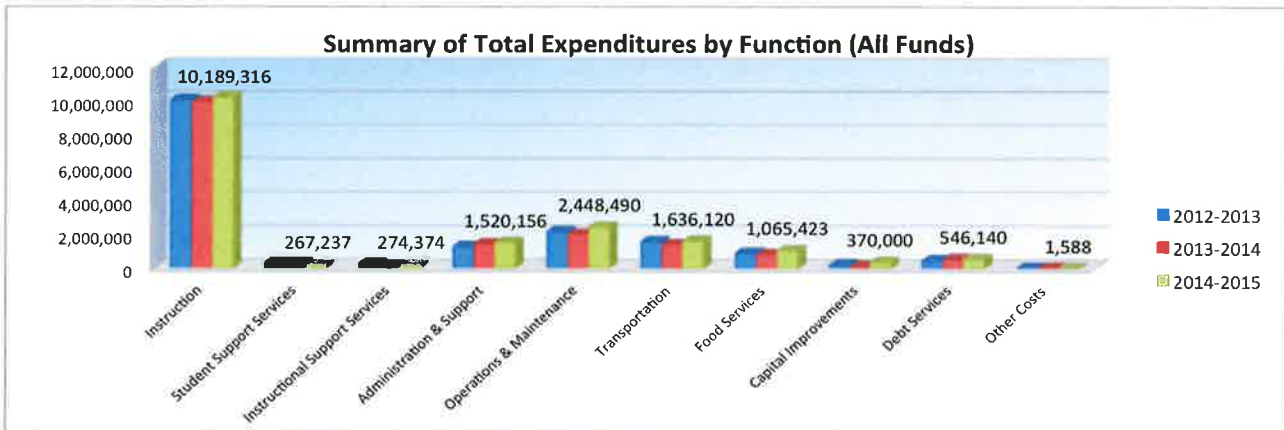
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

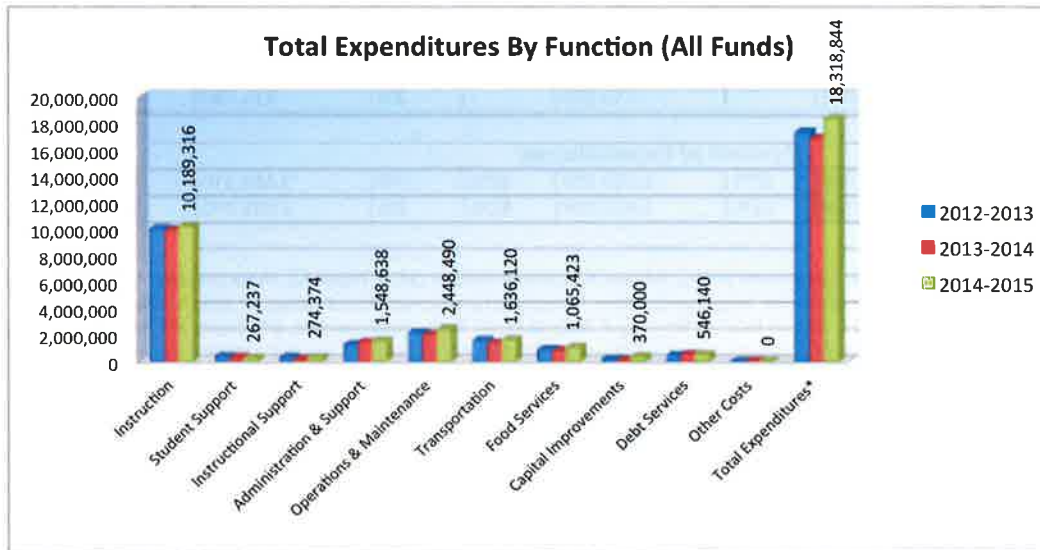
Debt Services - 5100

Transfers - 5200



**Total Expenditures By Function (All Funds)**

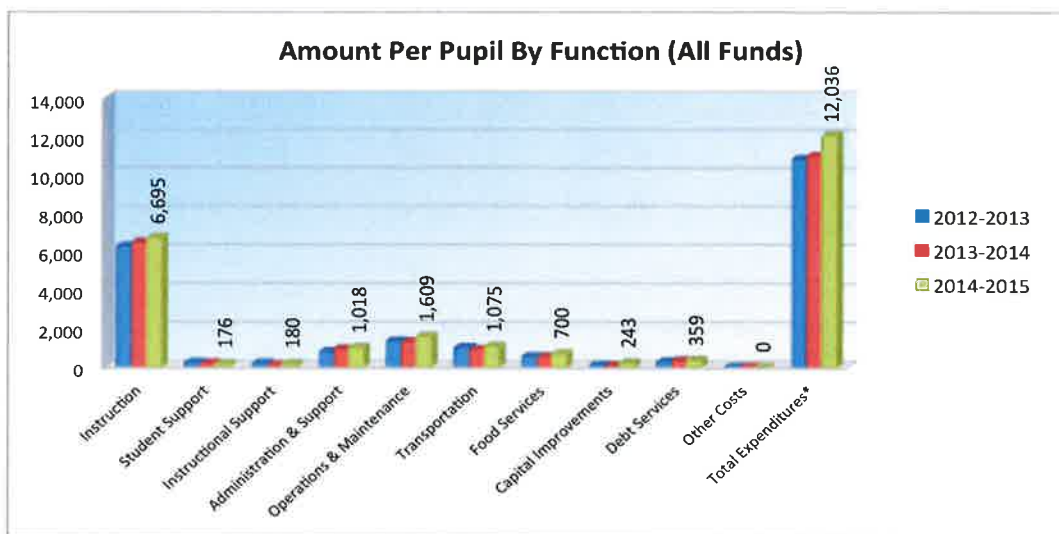
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	9,997,138	9,902,689	10,189,316
Student Support	378,078	335,599	267,237
Instructional Support	319,234	209,455	274,374
Administration & Support	1,274,068	1,444,608	1,548,638
Operations & Maintenance	2,164,767	2,014,558	2,448,490
Transportation	1,590,671	1,416,441	1,636,120
Food Services	901,048	835,697	1,065,423
Capital Improvements	189,823	110,646	370,000
Debt Services	461,849	534,322	546,140
Other Costs	0	1,588	0
<b>Total Expenditures*</b>	<b>17,276,676</b>	<b>16,805,603</b>	<b>18,318,844</b>



\*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	6,248	6,460	6,695
Student Support	236	219	176
Instructional Support	200	137	180
Administration & Support	796	942	1,018
Operations & Maintenance	1,353	1,314	1,609
Transportation	994	924	1,075
Food Services	563	545	700
Capital Improvements	119	72	243
Debt Services	289	349	359
Other Costs	0	1	0
<b>Total Expenditures*</b>	<b>10,798</b>	<b>10,963</b>	<b>12,036</b>
Enrollment (FTE)*	1,600.0	1,533.0	1,522.0

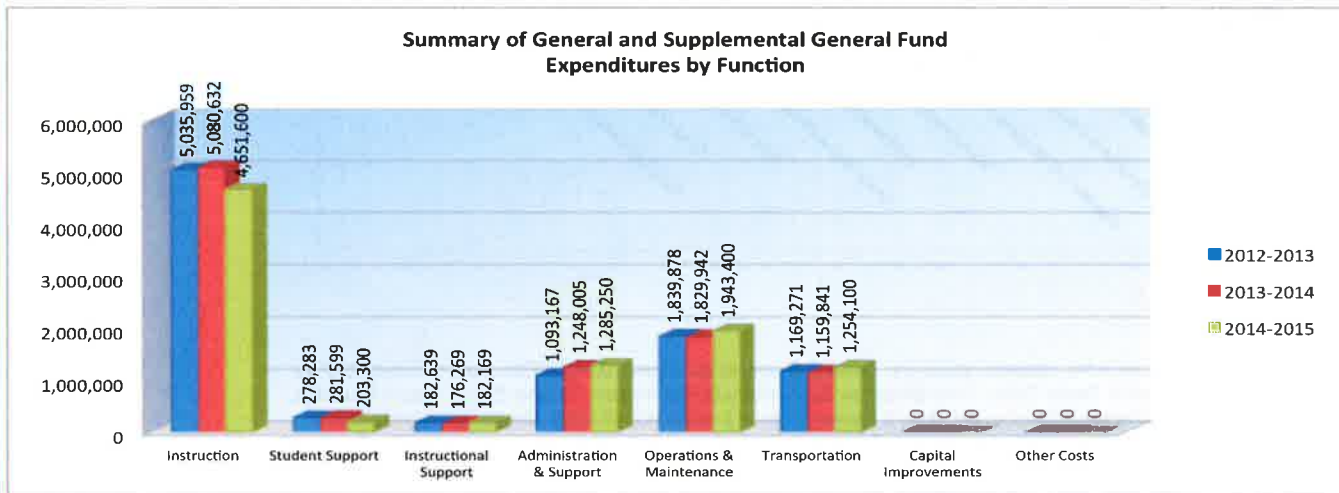


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

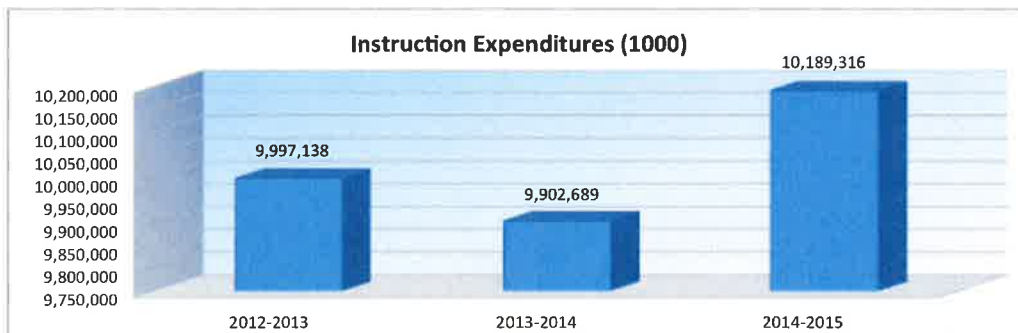
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	5,035,959	52%	5,080,632	52%	1%	4,651,600	49%	-8%
Student Support	278,283	3%	281,599	3%	1%	203,300	2%	-28%
Instructional Support	182,639	2%	176,269	2%	-3%	182,169	2%	3%
Administration & Support	1,093,167	11%	1,248,005	13%	14%	1,285,250	14%	3%
Operations & Maintenance	1,839,878	19%	1,829,942	19%	-1%	1,943,400	20%	6%
Transportation	1,169,271	12%	1,159,841	12%	-1%	1,254,100	13%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>9,599,197</b>	<b>100%</b>	<b>9,776,288</b>	<b>100%</b>	<b>2%</b>	<b>9,519,819</b>	<b>100%</b>	<b>-3%</b>
Amount per Pupil	\$5,999		\$6,377		6%	\$6,255		-2%

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	4,410,560	4,451,712	1%	4,024,100	-10%
Federal Funds	562,333	506,043	-10%	405,734	-20%
Supplemental General	625,399	628,920	1%	627,500	0%
At Risk (4yr Old)	61,139	72,993	19%	99,000	36%
At Risk (K-12)	1,120,820	1,054,750	-6%	1,112,290	5%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	112,810	209,592	86%	505,000	141%
Driver Education	13,402	24,125	80%	56,000	132%
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	97	0	-100%	0	0%
Special Education	1,940,063	1,892,293	-2%	2,092,500	11%
Cost of Living	0	0	0%	0	0%
Vocational Education	566,484	478,387	-16%	666,000	39%
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	490,852	542,648	11%	601,192	11%
Contingency Reserve	0	0	0%		
Text Book & Student Material	42,275	19,069	-55%		
Activity Fund	50,904	22,157	-56%	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%
<b>SUBTOTAL</b>	<b>9,997,138</b>	<b>9,902,689</b>	<b>-1%</b>	<b>10,189,316</b>	<b>3%</b>
Enrollment (FTE)*	1,600.0	1,533.0	-4%	1,522.0	-1%
Amount per Pupil	6,248	6,460	3%	6,695	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%
<b>TOTAL</b>	<b>9,997,138</b>	<b>9,902,689</b>	<b>-1%</b>	<b>10,189,316</b>	<b>3%</b>



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	9,785,236	0	9,784,879	0	0	0	357	XXXXXXXX
Supplemental General	3,343,669	157,435	2,358,624	0	0	0	827,610	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	99,000	51	0	0	0	84,000	15,000	51
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	1,112,290	290	0	0	0	1,112,000	0	0
Bilingual Education	0	0	0	0	0	0	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	1,457,000	800,039	238,568	0	5,000	0	423,788	10,395
Driver Training	62,300	70,786	8,500	0	0	0	0	16,986
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	1,016,500	302,923	7,569	523,478	0	5,000	336,049	158,519
Professional Development	65,056	67,033	0	0	0	0	0	1,977
Parent Education Program	41,338	4,986	19,352	0	0	17,000	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	2,255,000	469,897	0	0	0	1,791,086	0	5,983
Vocational Education	780,000	291,069	1,800	0	0	600,000	0	112,869
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXX
Gifts and Grants	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	139,443	0	0	0	0	0	XXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	985,561	0	985,561	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	518,193	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	1,079	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	546,140	477,500	311,243	0	0	0	300,642	543,245
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	405,734	-60,281	XXXXXXXXXX	466,015	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>21,954,824</b>	<b>3,240,443</b>	<b>13,716,096</b>	<b>989,493</b>	<b>5,000</b>	<b>3,609,086</b>	<b>1,903,446</b>	<b>850,025</b>
Less Transfers	3,609,086							
<b>TOTAL Budget Expenditures</b>	<b>\$18,345,738</b>							

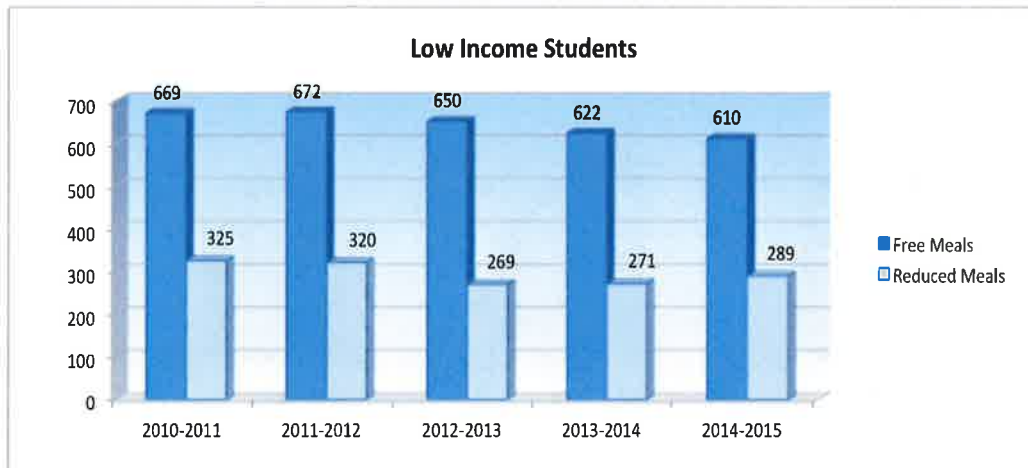
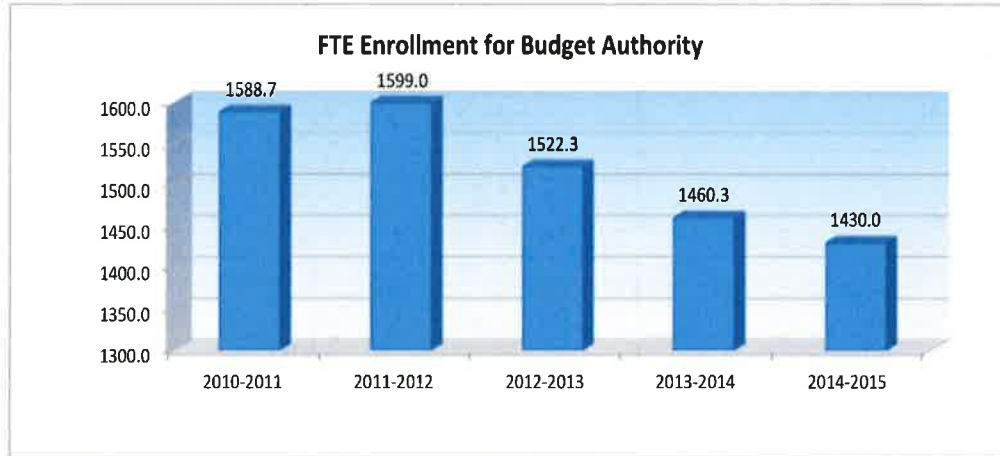
### Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	12,257,377	12,024,119	13,716,096
Federal Revenues	1,172,754	938,100	989,493
Local Revenues	7,901,691	7,726,045	5,517,532
<b>Total Revenues</b>	<b>21,331,822</b>	<b>20,688,264</b>	<b>20,223,121</b>
Revenues Per Pupil	13,332	13,495	13,287



USD# 506  
**Enrollment Information**

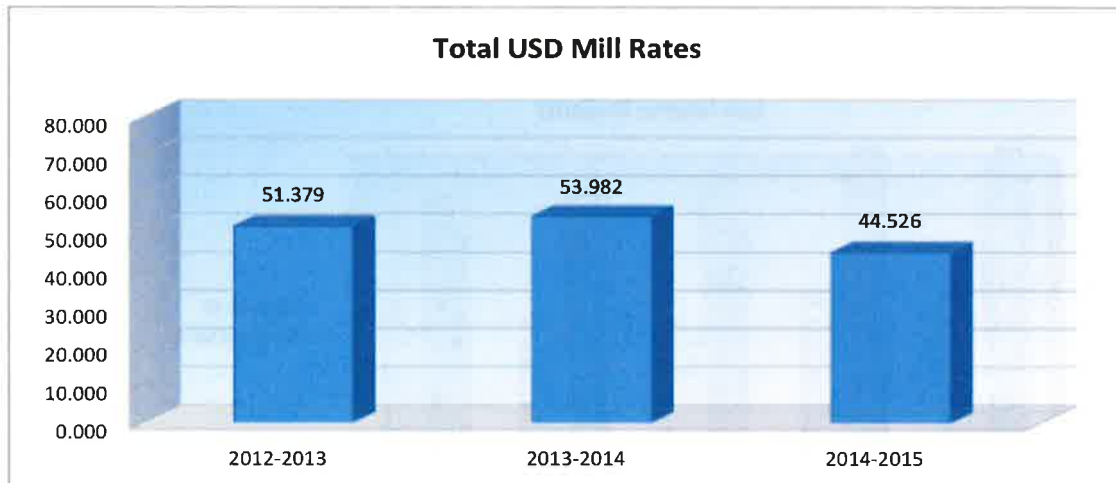
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	1,588.7	1,599.0	1%	1,522.3	-5%	1,460.3	-4%	1,430.0	-2%
Number of Students - Free Meals	669	672	0%	650	-3%	622	-4%	610	-2%
Number of Students - Reduced Meals	325	320	-2%	269	-16%	271	1%	289	7%



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

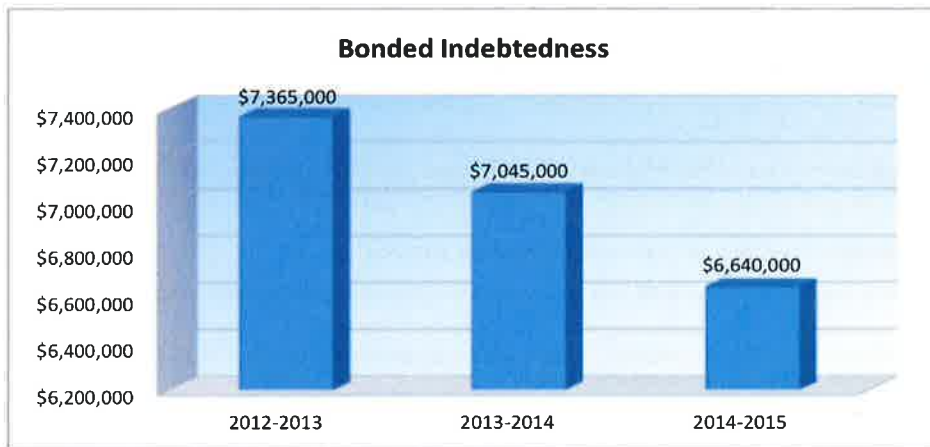
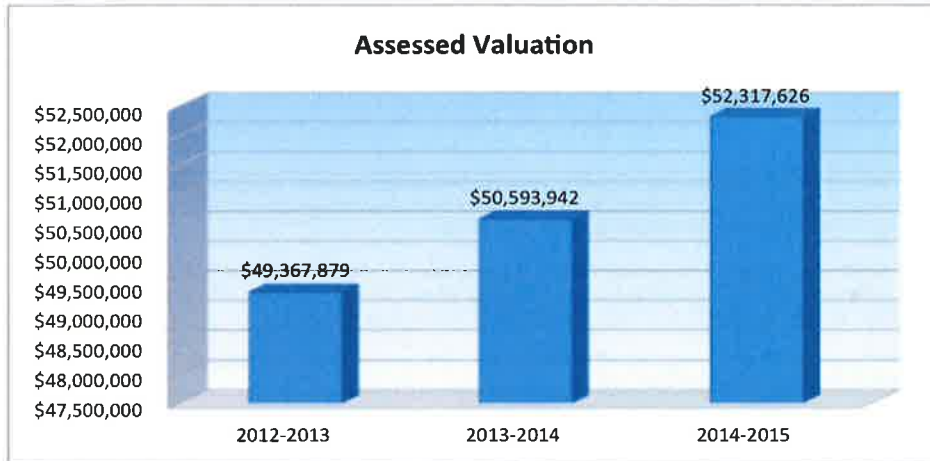
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>
General	20.000	20.000	20.000
Supplemental General	23.416	25.615	11.429
Adult Education	0.000	0.000	0.000
Capital Outlay	3.000	3.998	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	4.963	4.369	5.097
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
<b>TOTAL USD</b>	<b>51.379</b>	<b>53.982</b>	<b>44.526</b>
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
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



**Other Information**

	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>
Assessed Valuation	\$49,367,879	\$50,593,942	\$52,317,626
Bonded Indebtedness	7,365,000	7,045,000	6,640,000



USD# 506  
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)	7.0	584,928	83,561	7.0	611,131	87,304	7.0	611,131	87,304
Teachers (Full Time)	103.0	5,252,532	50,995	103.0	5,090,018	49,418	102.0	5,156,188	50,551
Other Certified (Licensed) Personnel	7.0	388,974	55,568	7.0	384,273	54,896	7.0	389,269	55,610
Classified Personnel	86.4	2,418,373	27,990	85.8	2,179,803	25,406	83.8	2,208,140	26,350
Substitutes/Temporary Help	XXXXX	276,277	XXXXXXXXXX	XXXXX	287,324	XXXXXXXXXX	XXXXX	289,456	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

