

2014-2015 Budget at a Glance



307 - Ell-Saline



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 2014-15.....	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

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	3,175,518	53%	3,246,823	52%	2%	3,988,250	49%	23%
Student Support Services	114,742	2%	113,378	2%	-1%	154,285	2%	36%
Instructional Support Services	333,976	6%	348,058	6%	4%	389,557	5%	12%
Administration & Support	625,413	10%	618,662	10%	-1%	687,951	9%	11%
Operations & Maintenance	621,809	10%	583,447	9%	-6%	718,626	9%	23%
Transportation	373,330	6%	498,681	8%	34%	889,911	11%	78%
Food Services	248,476	4%	283,179	5%	14%	418,502	5%	48%
Capital Improvements	51,694	1%	83,763	1%	62%	340,000	4%	306%
Debt Services	484,775	8%	482,525	8%	0%	504,950	6%	5%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	6,029,733	100%	6,258,536	100%	4%	8,092,032	100%	29%
Amount per Pupil	\$12,748		\$13,012		2%	\$16,381		26%
Current Expenditures**	5,489,024	100%	5,531,284	100%	1%	6,740,134	100%	22%
Amount per Pupil	\$11,605		\$11,500		-1%	\$13,644		19%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,171,278	53%	3,231,357	52%	-1%	3,879,250	48%	-4%
Instruction*** (Current Expenditures)	3,171,278	58%	3,231,357	58%	0%	3,879,250	58%	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 18, Code 62, Code 63)

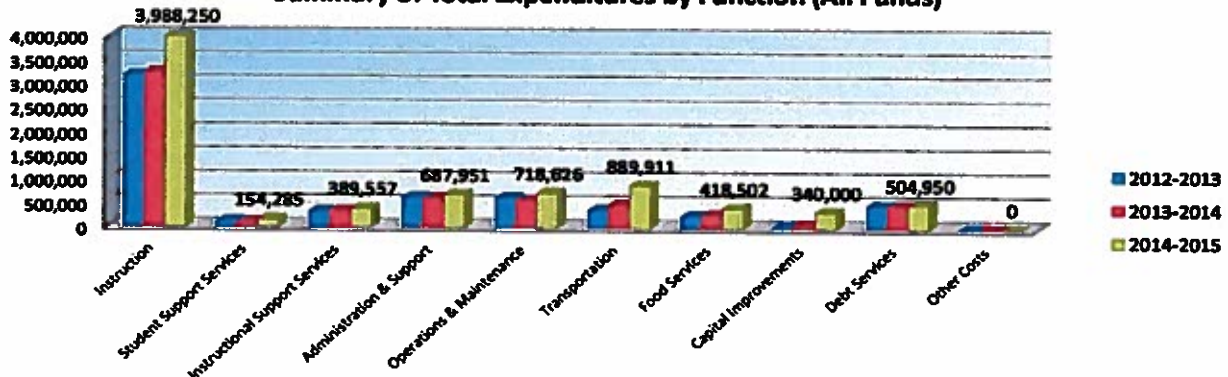
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 18, Code 62, Code 63)

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:

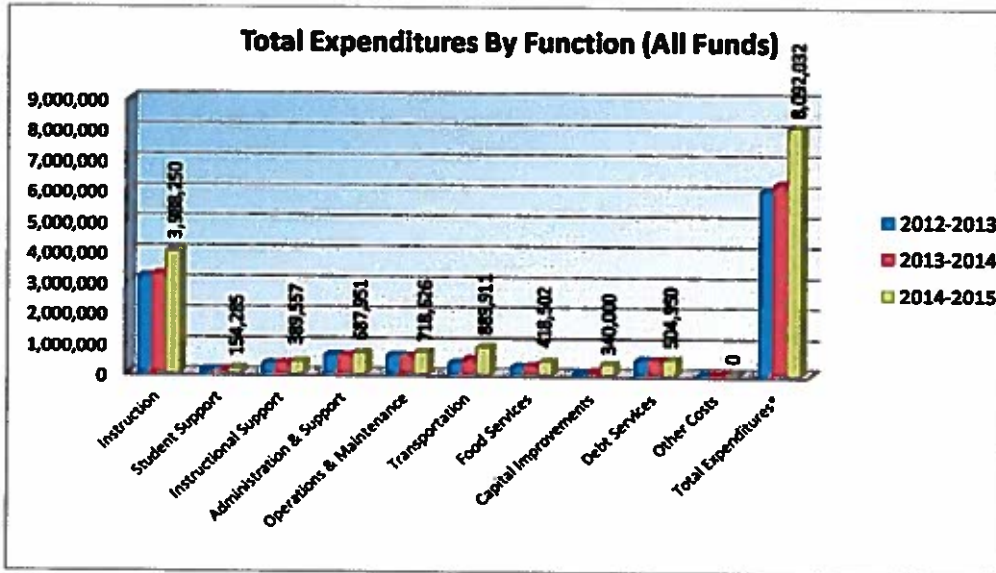
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

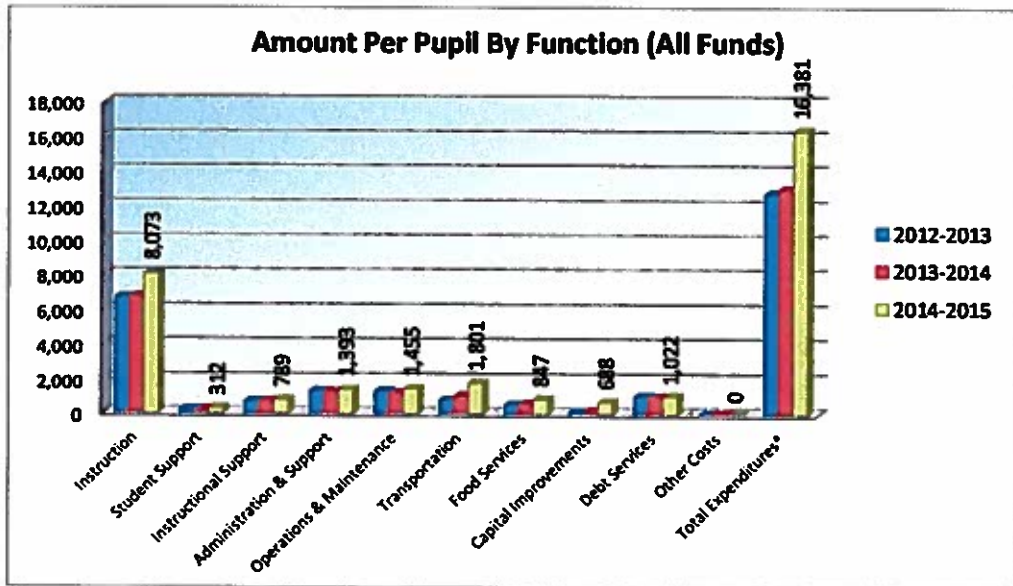
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,175,518	3,246,823	3,988,250
Student Support	114,742	113,378	154,285
Instructional Support	333,976	348,058	389,557
Administration & Support	625,413	618,682	687,951
Operations & Maintenance	621,809	583,447	718,626
Transportation	373,330	498,681	889,911
Food Services	248,476	283,179	418,502
Capital Improvements	51,694	83,763	340,000
Debt Services	484,775	482,525	504,950
Other Costs	0	0	0
Total Expenditures*	6,029,733	6,258,536	8,092,032



**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	6,714	6,750	8,073
Student Support	243	236	312
Instructional Support	706	724	789
Administration & Support	1,322	1,286	1,393
Operations & Maintenance	1,315	1,213	1,455
Transportation	789	1,037	1,801
Food Services	525	589	847
Capital Improvements	109	174	688
Debt Services	1,025	1,003	1,022
Other Costs	0	0	0
Total Expenditures*	12,748	13,012	16,381
Enrollment (FTE)*	473.0	481.0	494.0

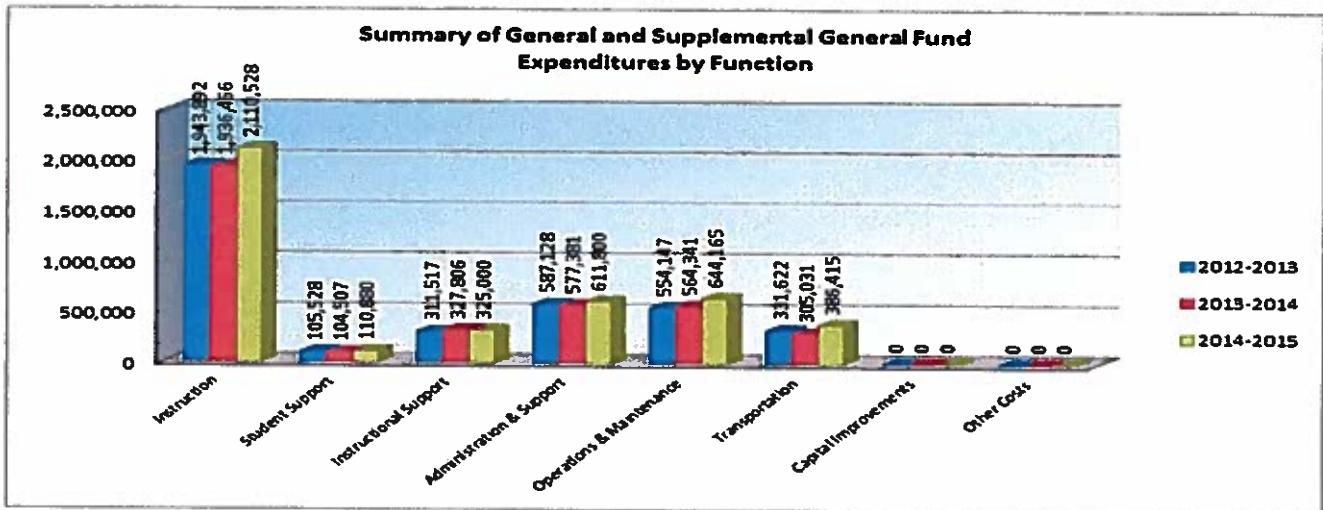


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 307
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	1,943,892	51%	1,936,466	51%	0%	2,110,528	50%	9%
Student Support	105,528	3%	104,507	3%	-1%	110,880	3%	6%
Instructional Support	311,517	8%	327,806	9%	5%	325,000	8%	-1%
Administration & Support	587,128	15%	577,381	15%	-2%	611,800	15%	6%
Operations & Maintenance	554,147	14%	564,341	15%	2%	644,165	15%	14%
Transportation	331,622	9%	305,031	8%	-8%	386,415	9%	27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,833,834	100%	3,815,532	100%	0%	4,188,788	100%	10%
Amount per Pupil	\$8,105		\$7,932		-2%	\$8,479		7%

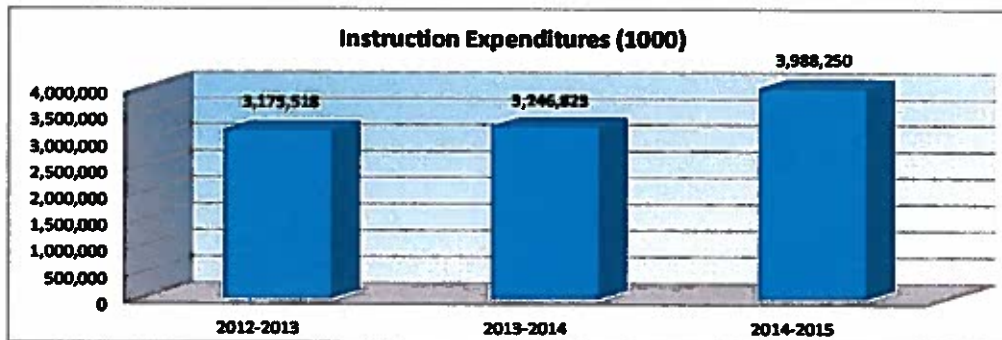
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD#
Instruction Expenditures (1000)

307

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,702,285	1,604,712	-6%	1,629,528	14%
Federal Funds	112,947	107,348	-5%	133,107	24%
Supplemental General	241,607	331,754	37%	281,000	-15%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	184,144	177,607	-4%	332,337	87%
Bilingual Education	12,737	2,916	-77%	16,109	452%
Virtual Education	0	4,030	0%	12,192	203%
Capital Outlay	4,240	15,466	265%	109,000	605%
Driver Education	8,629	7,224	-16%	45,305	527%
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	572,265	606,023	6%	639,836	6%
Cost of Living	0	0	0%	0	0%
Vocational Education	131,861	131,534	0%	292,551	122%
Gifts/Grants	4,893	43,110	819%	62,853	46%
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	157,280	170,490	8%	234,432	36%
Contingency Reserve	0	0	0%		
Text Book & Student Material	7,453	10,003	34%		
Activity Fund	35,377	34,606	-2%	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	3,175,518	3,246,823	2%	3,988,250	23%
Enrollment (FTE)*	473.0	481.0	2%	494.0	3%
Amount per Pupil	6,714	6,750	1%	8,073	20%
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	3,175,518	3,246,823	2%	3,988,250	23%



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

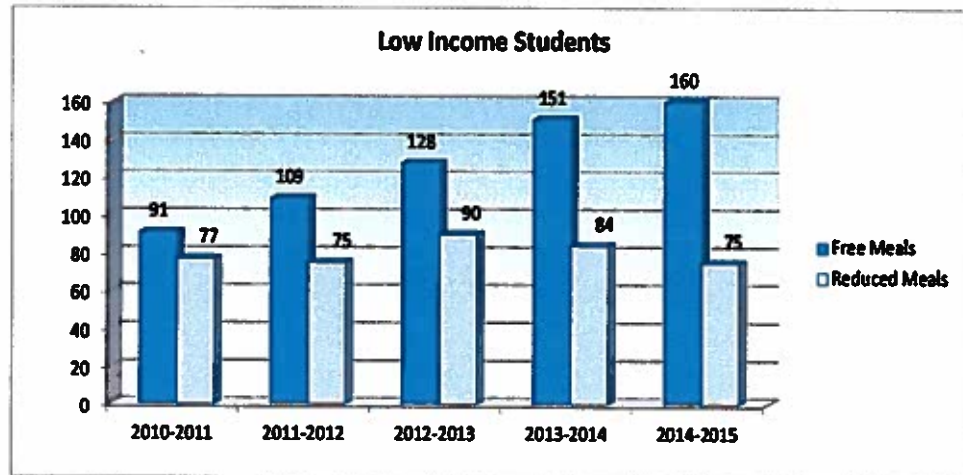
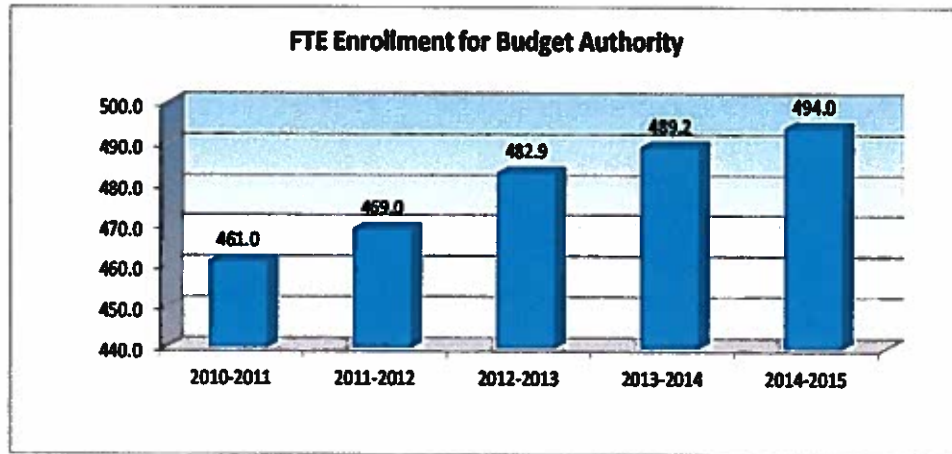
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue-2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local	Other	
General	3,760,322	0	3,739,322	21,000		0	0	XXXXXXX
Supplemental General	1,283,630	41,205	819,726				422,689	XXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0						0
At Risk (K-12)	373,837	223,837		0	0	150,000	0	0
Bilingual Education	18,609	16,609		0	0	0	0	0
Virtual Education	12,192	12,192						0
Capital Outlay	848,948	726,280	42,234	0	0	0	74,124	-4,310
Driver Training	45,305	22,755	2,550	0	0	20,000	0	0
Declining Enrollment	0	0						XXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	405,912	58,612	3,254	152,959	0	30,000	161,087	0
Professional Development	43,118	33,118		0	0	10,000	0	0
Parent Education Program	29,883	19,883	0	0	0	10,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	801,258	318,094	0	0	0	485,164	0	0
Vocational Education	292,551	192,551	0	0	0	100,000	0	0
Special Liability Expense Fund	0	0						0
Special Reserve Fund	0	0						XXXXXXX
Gifts and Grants	62,853	27,853					35,000	0
Textbook & Student Materials Revolving		153,248						XXXXXXX
School Retirement	0	0						0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXX
KPERS Special Retirement Contribution	359,721	0	359,721					XXXXXXX
Contingency Reserve		356,494						XXXXXXX
Activity Funds		9,635						XXXXXXX
Tuition Reimbursement		0	0	0				0
Bond and Interest #1	504,950	337,869	184,553	107,853	0		215,643	350,968
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
Coop Special Education	0	0	0	0			0	0
Federal Funds	133,107	12,500	XXXXXXXXXX	120,607	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXX
SUBTOTAL	8,972,186	2,560,735	5,181,360	402,419	0	805,164	808,553	346,658
Less Transfers	805,164							
TOTAL Budget Expenditures	\$8,167,032							

Sources of Revenue -- State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	4,264,483	4,323,072	5,181,360
Federal Revenues	385,981	359,654	402,419
Local Revenues	2,600,166	2,752,884	1,713,717
Total Revenues	7,250,630	7,435,610	7,277,496
Revenues Per Pupil	15,328	15,459	14,732

USD# 307
Enrollment Information

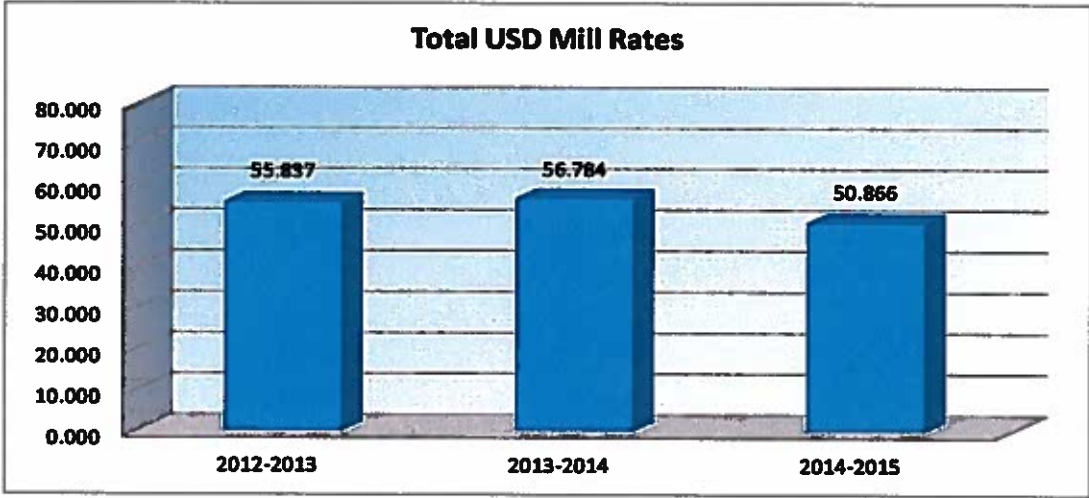
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	461.0	469.0	2%	482.9	3%	489.2	1%	494.0	1%
Number of Students - Free Meals	91	109	20%	128	17%	151	18%	160	6%
Number of Students - Reduced Meals	77	75	-3%	90	20%	84	-7%	75	-11%



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

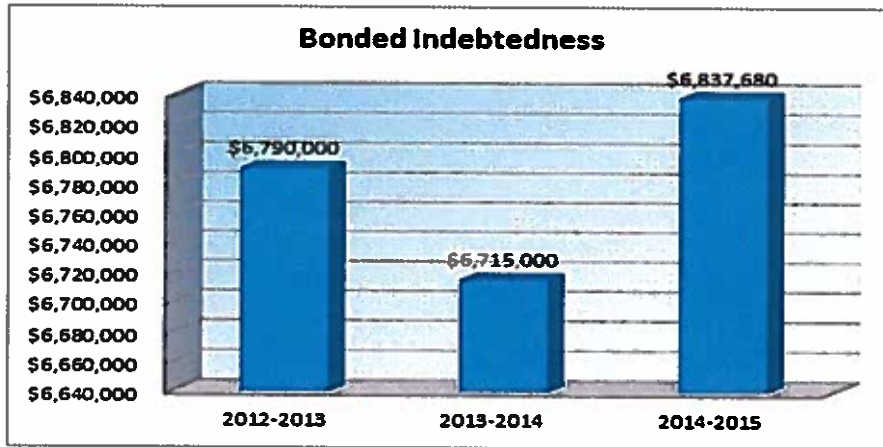
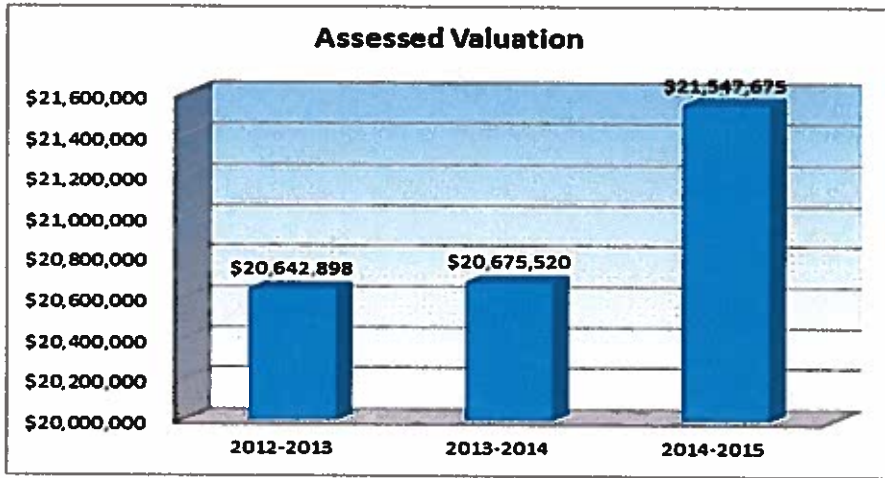
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	26.327	27.267	17.346
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	4.000
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	9.510	9.517	9.520
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	55.837	56.784	50.866
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
TOTAL OTHER	0.000	0.000	0.000



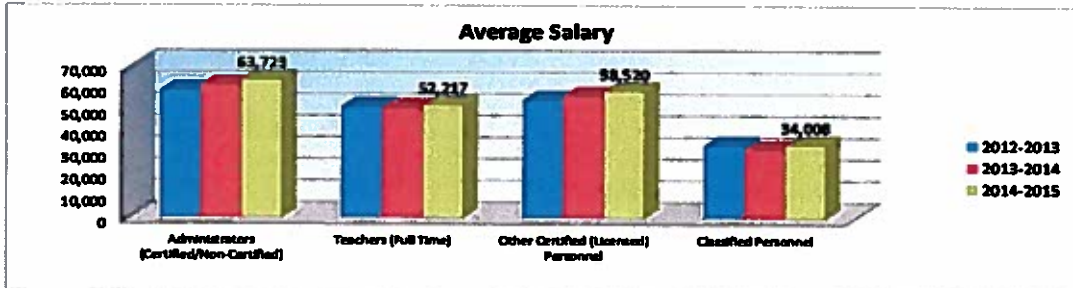
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$20,642,898	\$20,675,520	\$21,547,675
Bonded Indebtedness	6,790,000	6,715,000	6,837,680



**USD# 307
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)	8.7	511,116	58,749	8.7	532,626	61,221	9.4	598,993	63,723
Teachers (Full Time)	34.5	1,767,361	51,228	34.5	1,750,151	50,729	33.9	1,770,173	52,217
Other Certified (Licensed) Personnel	2.6	141,085	54,263	2.6	146,251	56,250	2.6	152,151	58,520
Classified Personnel	19.1	643,874	33,711	17.4	555,230	31,910	17.1	581,529	34,008
Substitutes/Temporary Help	XXXXX	89,593	XXXXXXXXXX	XXXXX	117,412	XXXXXXXXXX	XXXXX	111,173	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