

2013-2014 Budget at a Glance



347 - Kinsely-Offerle

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 2013-14.....	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)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	3,209,519	65%	3,011,443	64%	-6%	3,343,138	63%	11%
Student Support Services	106,305	2%	108,188	2%	2%	113,617	2%	5%
Instructional Support Services	20,909	0%	26,252	1%	26%	32,433	1%	24%
General Administration	246,099	5%	277,260	6%	13%	289,569	5%	4%
School Administration (Building)	277,536	6%	309,400	7%	11%	322,715	6%	4%
Operations & Maintenance	452,221	9%	447,307	10%	-1%	415,764	8%	-7%
Transportation	337,560	7%	181,946	4%	-46%	209,942	4%	15%
Food Services	229,440	5%	226,160	5%	-1%	282,299	5%	25%
Capital Improvements	56,733	1%	85,540	2%	51%	134,795	3%	58%
Debt Services	0	0%	0	0%	0%	159,507	3%	0%
Other Costs	5,897	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	4,942,219	100%	4,673,496	100%	-5%	5,303,779	100%	13%
Amount per Pupil	\$13,747		\$13,488		-2%	\$15,599		16%
Current Expenditures**	4,626,448	100%	4,506,105	100%	-3%	4,924,477	100%	9%
Amount per Pupil	\$12,869		\$13,005		1%	\$14,484		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,107,864	63%	2,958,428	63%	0%	3,288,138	62%	-1%
Instruction*** (Current Expenditures)	3,107,864	67%	2,958,428	66%	-1%	3,288,138	67%	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)

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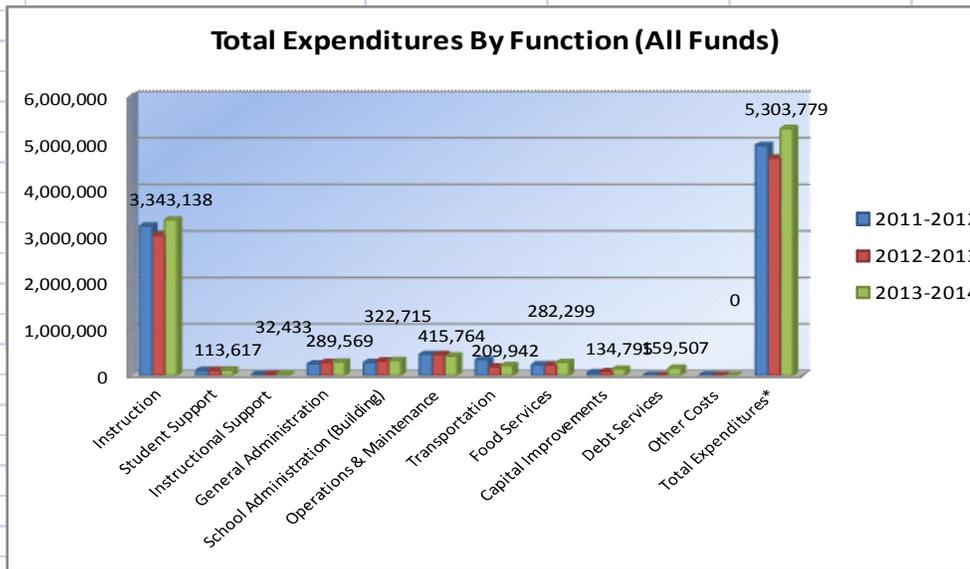
Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

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

Total Expenditures By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	3,209,519	3,011,443	3,343,138
Student Support	106,305	108,188	113,617
Instructional Support	20,909	26,252	32,433
General Administration	246,099	277,260	289,569
School Administration (Building)	277,536	309,400	322,715
Operations & Maintenance	452,221	447,307	415,764
Transportation	337,560	181,946	209,942
Food Services	229,440	226,160	282,299
Capital Improvements	56,733	85,540	134,795
Debt Services	0	0	159,507
Other Costs	5,897	0	0
Total Expenditures*	4,942,219	4,673,496	5,303,779



*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)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	8,928	8,691	9,833
Student Support	296	312	334
Instructional Support	58	76	95
General Administration	685	800	852
School Administration (Building)	772	893	949
Operations & Maintenance	1,258	1,291	1,223
Transportation	939	525	617
Food Services	638	653	830
Capital Improvements	158	247	396
Debt Services	0	0	469
Other Costs	16	0	0
Total Expenditures*	13,747	13,488	15,599
Enrollment (FTE)*	359.5	346.5	340.0

*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

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,680,455	59%	1,624,092	58%	-3%	1,639,500	58%	1%
Student Support	72,915	3%	77,669	3%	7%	79,800	3%	3%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	231,591	8%	264,419	9%	14%	270,200	10%	2%
School Administration (Building)	256,064	9%	290,394	10%	13%	296,000	11%	2%
Operations & Maintenance	388,421	14%	403,326	14%	4%	366,850	13%	-9%
Transportation	195,433	7%	158,072	6%	-19%	163,750	6%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,897	0%	0	0%	-100%	0	0%	0%
Total Expenditures	2,830,776	100%	2,817,972	100%	0%	2,816,100	100%	0%
Amount per Pupil	\$7,874		\$8,133		3%	\$8,283		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.

		USD#	347		
Instruction Expenditures (1000)					
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	1,516,544	1,576,954	4%	1,589,500	1%
Federal Funds	156,190	130,844	-16%	132,250	1%
Supplemental General	163,911	47,138	-71%	50,000	6%
At Risk (4yr Old)	47,777	53,741	12%	60,000	12%
At Risk (K-12)	280,527	251,069	-11%	290,229	16%
Bilingual Education	79,070	73,451	-7%	100,000	36%
Virtual Education	0	0	0%	0	0%
Capital Outlay	101,655	53,015	-48%	55,000	4%
Driver Education	4,510	2,617	-42%	15,119	478%
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	595,542	574,778	-3%	754,414	31%
Cost of Living	0	0	0%	0	0%
Vocational Education	56,126	57,158	2%	85,000	49%
Gifts/Grants	0	0	0%	20,000	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	169,572	150,093	-11%	191,626	28%
Contingency Reserve	0	0	0%		
Text Book & Student Material	12,633	8,585	-32%		
Activity Fund	25,462	32,000	26%	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	3,209,519	3,011,443	-6%	3,343,138	11%
Enrollment (FTE)*	359.5	346.5	-4%	340.0	-2%
Amount per Pupil	8,928	8,691	-3%	9,833	13%
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	3,209,519	3,011,443	-6%	3,343,138	11%

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 2013-14

Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14					Estimated July 1, 2014 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	3,114,153	10,000	2,645,170	0		0	458,983	XXXXXXXXXX
Supplemental General	1,023,750	98,028	236,523				689,199	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	60,000	0		0	0	60,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	314,729	0		0	0	314,729	0	0
Bilingual Education	100,000	0		0	0	100,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	219,795	152,016		0	0	50,000	17,779	0
Driver Training	15,619	13,894	1,725	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	277,337	60,271	2,244	127,064	0	10,000	77,758	0
Professional Development	31,876	11,876		0	0	20,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	786,414	104,340	0	0	0	682,074	0	0
Vocational Education	85,000	0	0	0	0	85,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	20,000	12,500					10,000	2,500
Textbook & Student Materials Revolving		60,767						XXXXXXXXXX
School Retirement	0	0					0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	285,152	0	285,152					XXXXXXXXXX
Contingency Reserve		304,270						XXXXXXXXXX
Activity Funds		7,363						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	159,507	0	20,606	0	0		340,951	202,050
Bond and Interest #2	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	132,250	0	XXXXXXXXXXXX	132,250	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX
SUBTOTAL	6,625,582	835,325	3,191,420	259,314	0	1,321,803	1,594,670	204,550
Less Transfers	1,321,803							
TOTAL Budget Expenditures	\$5,303,779							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	3,054,696	2,977,704	3,191,420
Federal Revenues	280,543	252,678	259,314
Local Revenues	2,578,280	2,583,033	2,916,473
Total Revenues	5,913,519	5,813,415	6,367,207
Revenues Per Pupil	16,449	16,778	18,727

USD# 347
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.5	449,938	59,992	8.5	503,246	59,205	8.5	523,246	61,558
Teachers (Full Time)	28.5	1,475,710	51,779	29.0	1,459,542	50,329	26.0	1,339,542	51,521
Other Certified (Licensed) Personnel	3.0	146,880	48,960	3.0	150,482	50,161	2.0	98,550	49,275
Classified Personnel	21.3	592,245	27,805	18.5	559,606	30,249	19.5	589,606	30,236
Substitutes/Temporary Help	XXXX	124,263	XXXXXXXX	XXXX	162,195	XXXXXXXX	XXXX	150,000	XXXXXXXX



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/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- 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