

2014-2015 Budget at a Glance



347 - Kinsely-Offerle



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	3,001,497	64%	3,113,238	62%	4%	3,469,568	62%	11%
Student Support Services	108,188	2%	111,154	2%	3%	119,398	2%	7%
Instructional Support Services	26,252	1%	15,187	0%	-42%	26,654	0%	76%
Administration & Support	586,660	13%	629,840	13%	7%	656,288	12%	4%
Operations & Maintenance	447,307	10%	506,003	10%	13%	497,321	9%	-2%
Transportation	181,946	4%	189,608	4%	4%	226,285	4%	19%
Food Services	226,160	5%	248,486	5%	10%	296,621	5%	19%
Capital Improvements	85,540	2%	11,625	0%	-86%	129,505	2%	1014%
Debt Services	0	0%	158,507	3%	0%	185,081	3%	17%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,663,550	100%	4,983,648	100%	7%	5,606,721	100%	13%
Amount per Pupil	\$13,174		\$13,748		4%	\$15,446		12%
Current Expenditures**	4,496,159	100%	4,683,445	100%	4%	5,092,135	100%	9%
Amount per Pupil	\$12,701		\$12,920		2%	\$14,028		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,948,482	63%	3,040,764	61%	-2%	3,319,568	59%	-2%
Instruction*** (Current Expenditures)	2,948,482	66%	3,040,764	65%	-1%	3,319,568	65%	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 16, Code 62, Code 63)

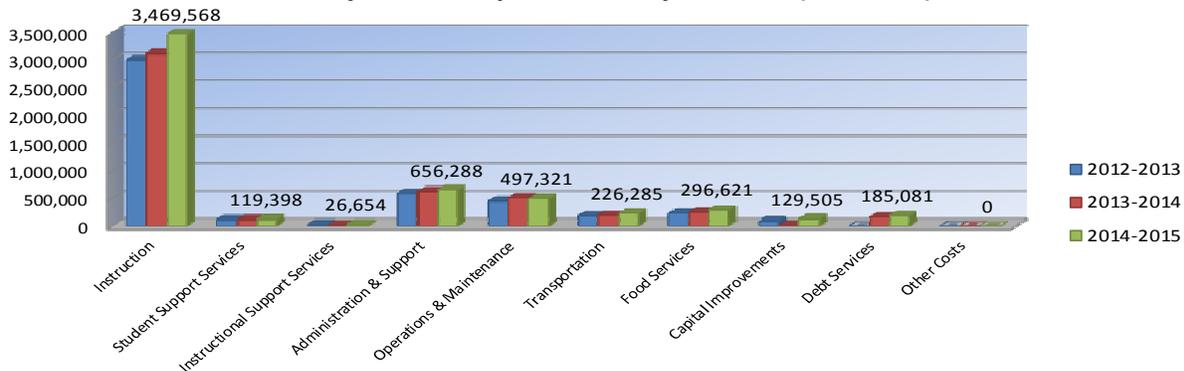
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

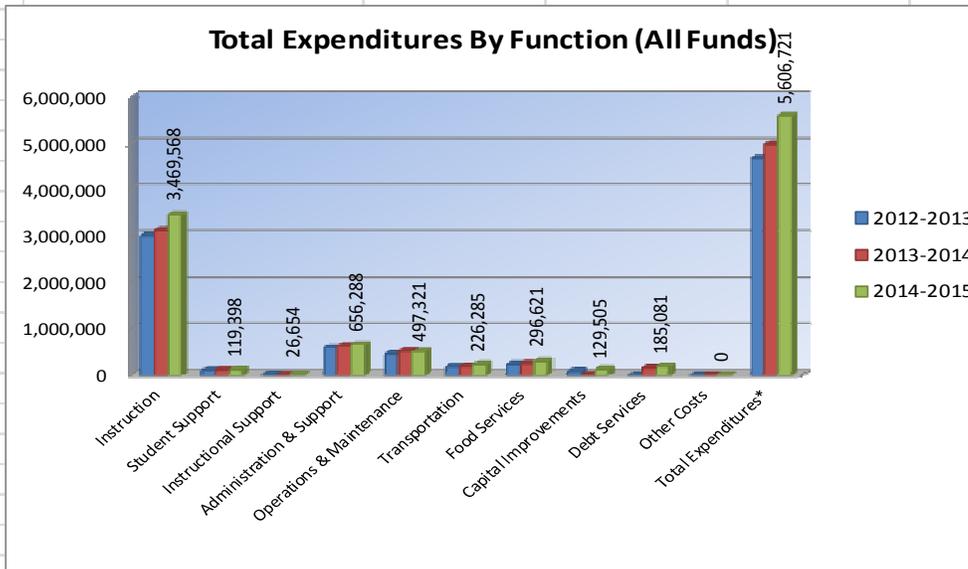
Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2900 and 3300
Administration & Support - 2300, 2400 and 2500	Capital Improvements - 4000
Operations & Maintenance - 2600	Debt Services - 5100
	Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

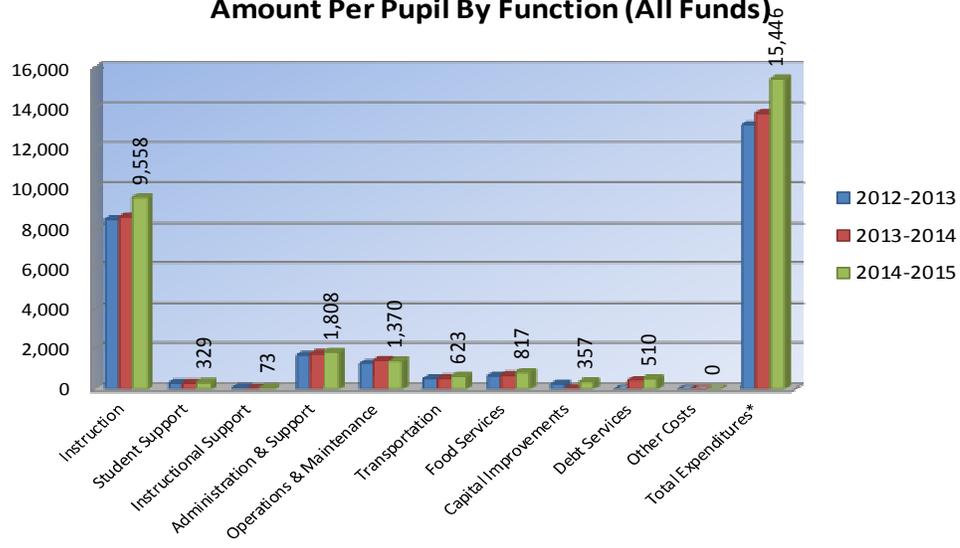
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,001,497	3,113,238	3,469,568
Student Support	108,188	111,154	119,398
Instructional Support	26,252	15,187	26,654
Administration & Support	586,660	629,840	656,288
Operations & Maintenance	447,307	506,003	497,321
Transportation	181,946	189,608	226,285
Food Services	226,160	248,486	296,621
Capital Improvements	85,540	11,625	129,505
Debt Services	0	158,507	185,081
Other Costs	0	0	0
Total Expenditures*	4,663,550	4,983,648	5,606,721



*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	8,479	8,588	9,558
Student Support	306	307	329
Instructional Support	74	42	73
Administration & Support	1,657	1,737	1,808
Operations & Maintenance	1,264	1,396	1,370
Transportation	514	523	623
Food Services	639	685	817
Capital Improvements	242	32	357
Debt Services	0	437	510
Other Costs	0	0	0
Total Expenditures*	13,174	13,748	15,446
Enrollment (FTE)*	354.0	362.5	363.0

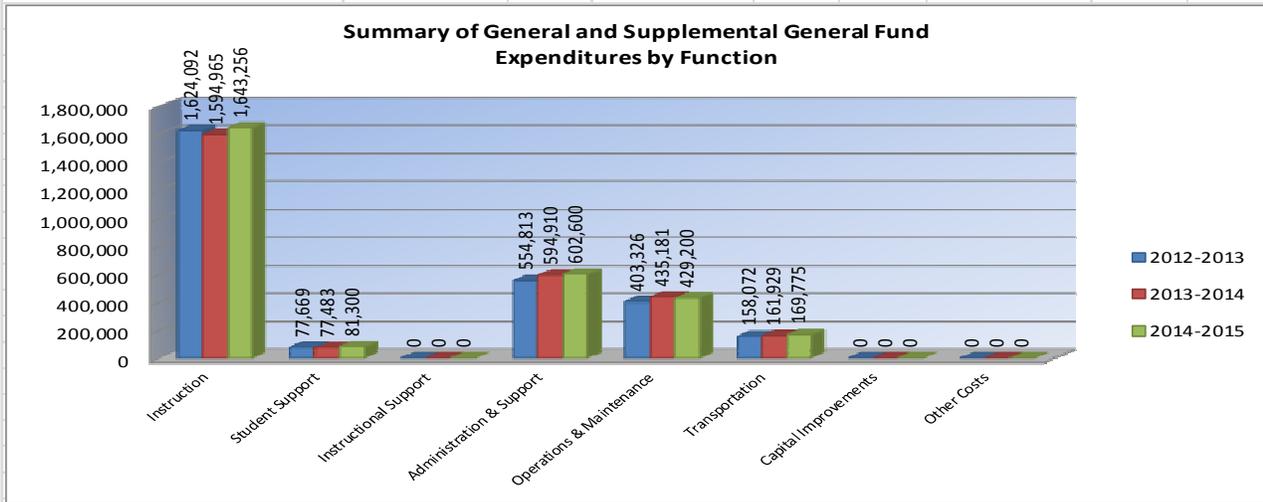
Amount Per Pupil By Function (All Funds)

*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

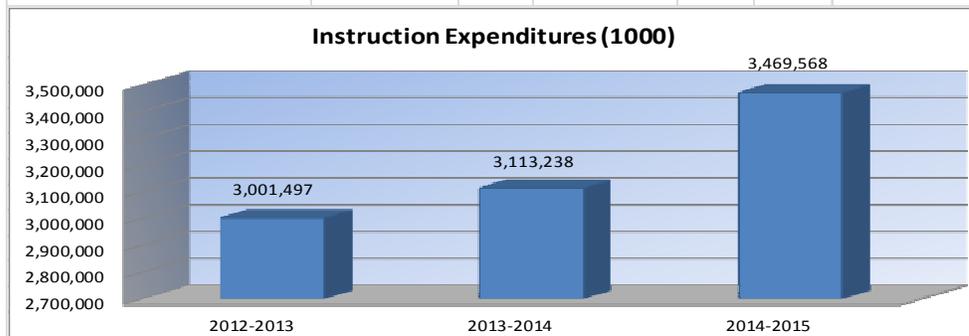
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,624,092	58%	1,594,965	56%	-2%	1,643,256	56%	3%
Student Support	77,669	3%	77,483	3%	0%	81,300	3%	5%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	554,813	20%	594,910	21%	7%	602,600	21%	1%
Operations & Maintenance	403,326	14%	435,181	15%	8%	429,200	15%	-1%
Transportation	158,072	6%	161,929	6%	2%	169,775	6%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,817,972	100%	2,864,468	100%	2%	2,926,131	100%	2%
Amount per Pupil	\$7,960		\$7,902		-1%	\$8,061		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	1,576,954	1,529,864	-3%	1,593,500	4%
Federal Funds	130,844	94,665	-28%	93,072	-2%
Supplemental General	47,138	65,101	38%	49,756	-24%
At Risk (4yr Old)	53,741	54,774	2%	65,000	19%
At Risk (K-12)	251,069	310,927	24%	373,000	20%
Bilingual Education	73,451	76,966	5%	100,000	30%
Virtual Education	0	0	0%	0	0%
Capital Outlay	53,015	72,474	37%	150,000	107%
Driver Education	2,617	3,780	44%	7,922	110%
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	574,778	585,960	2%	721,983	23%
Cost of Living	0	0	0%	0	0%
Vocational Education	57,158	85,000	49%	105,000	24%
Gifts/Grants	0	800	0%	1,000	25%
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	150,093	164,620	10%	209,335	27%
Contingency Reserve	0	0	0%		
Text Book & Student Material	8,585	43,307	404%		
Activity Fund	22,054	25,000	13%	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	3,001,497	3,113,238	4%	3,469,568	11%
Enrollment (FTE)*	354.0	362.5	2%	363.0	0%
Amount per Pupil	8,479	8,588	1%	9,558	11%
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	3,001,497	3,113,238	4%	3,469,568	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 2014-15

Fund	2014-15	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated
	Amount Budgeted		State	Federal	Interest	Local		July 1, 2015 Cash Balance
						Transfers	Other	
General	3,298,838	10,001	3,278,837	0		10,000	0	XXXXXXXX
Supplemental General	1,123,056	86,723	390,711				645,622	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	65,000	0		0	0	65,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	400,000	0		0	0	400,000	0	0
Bilingual Education	100,000	0		0	0	100,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	329,505	115,948	11,648	0	2,000	113,163	86,746	0
Driver Training	18,422	13,797	2,125	0	0	0	2,500	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	287,474	50,303	1,984	122,033	0	40,000	73,154	0
Professional Development	26,020	6,020		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	753,983	101,383	0	0	0	652,600	0	0
Vocational Education	115,800	0	10,800	0	0	105,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	1,000	12,430					1,000	12,430
Textbook & Student Materials Revolving		39,717						XXXXXXXX
School Retirement	0	0					0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	315,233	0	315,233					XXXXXXXXXX
Contingency Reserve		304,270						XXXXXXXXXX
Activity Funds		7,483						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	185,081	320,064	27,612	0	0		348,050	510,645
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
Federal Funds	93,072	0	XXXXXXXXXX	93,072	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	7,112,484	1,068,139	4,038,950	215,105	2,000	1,505,763	1,157,072	523,075
Less Transfers	1,505,763							
TOTAL Budget Expenditures	\$5,606,721							

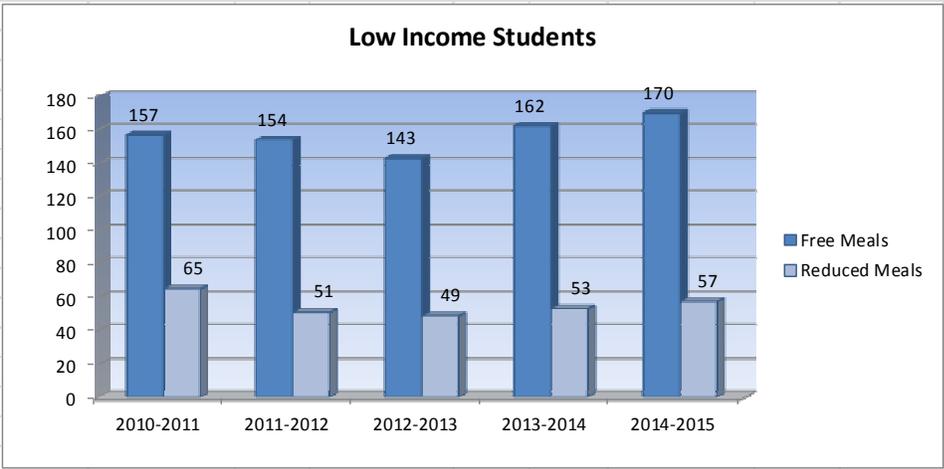
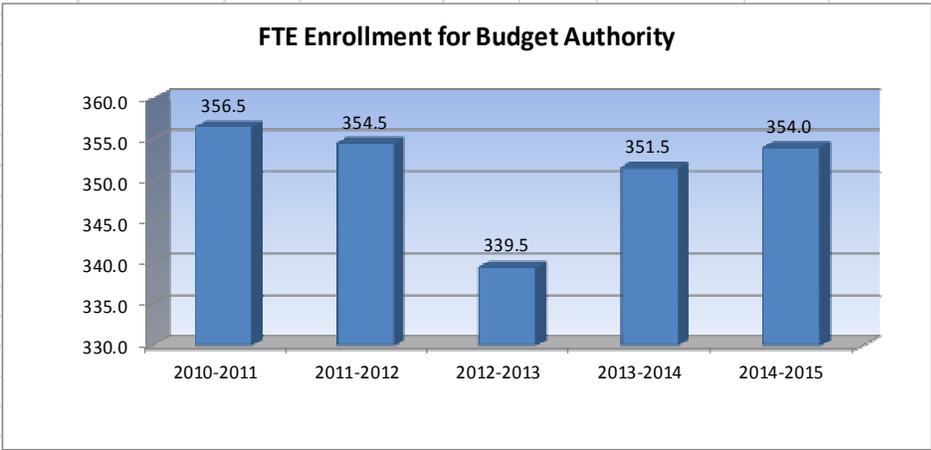
Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	2,979,866	3,082,704	4,038,950
Federal Revenues	252,678	221,321	215,105
Local Revenues	2,668,774	3,063,558	2,664,835
Total Revenues	5,901,318	6,367,583	6,918,890
Revenues Per Pupil	16,670	17,566	19,060

USD# 347

Enrollment Information

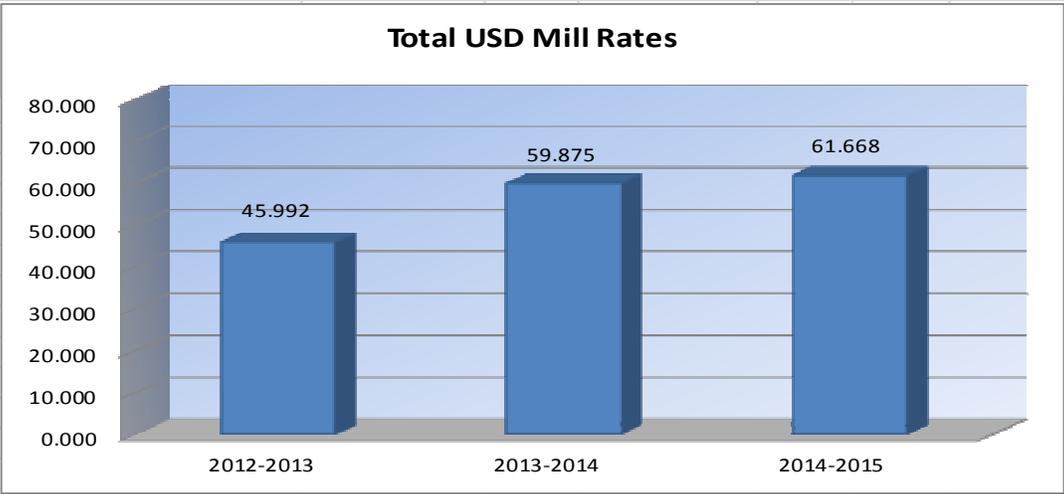
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	356.5	354.5	-1%	339.5	-4%	351.5	4%	354.0	1%
Number of Students - Free Meals	157	154	-2%	143	-7%	162	13%	170	5%
Number of Students - Reduced Meals	65	51	-22%	49	-4%	53	8%	57	8%



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

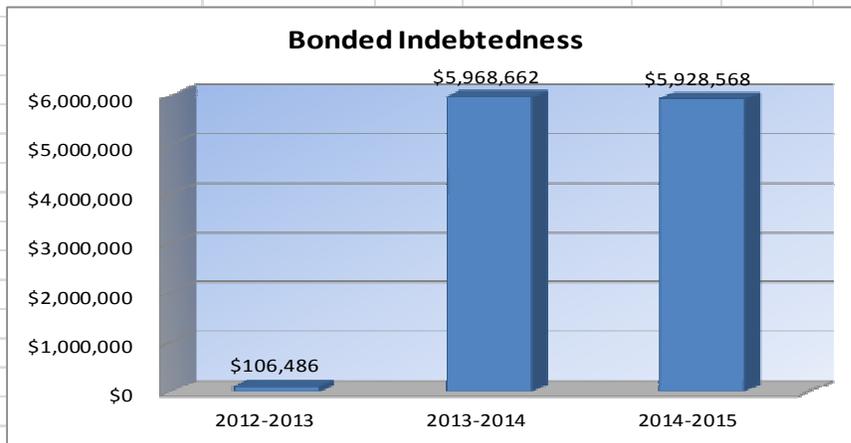
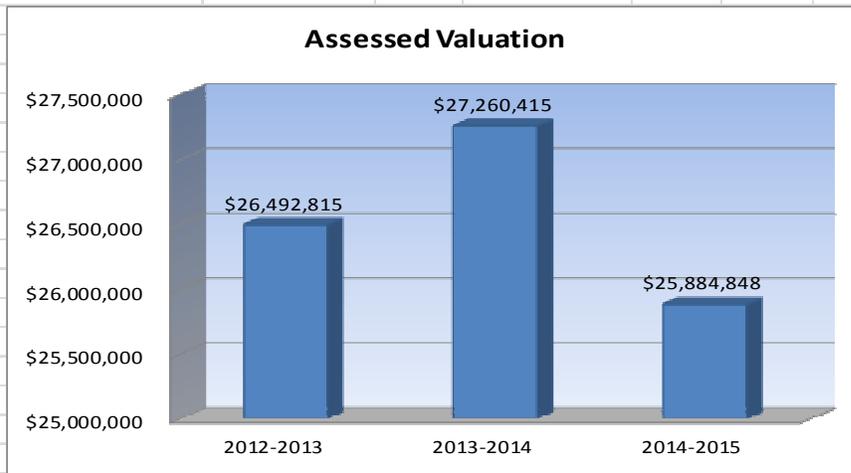
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	25.892	25.878	24.768
Adult Education	0.000	0.000	0.000
Capital Outlay	0.100	0.100	3.000
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	0.000	13.897	13.900
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	45.992	59.875	61.668
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	2.000	2.000	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	2.000	2.000	2.000



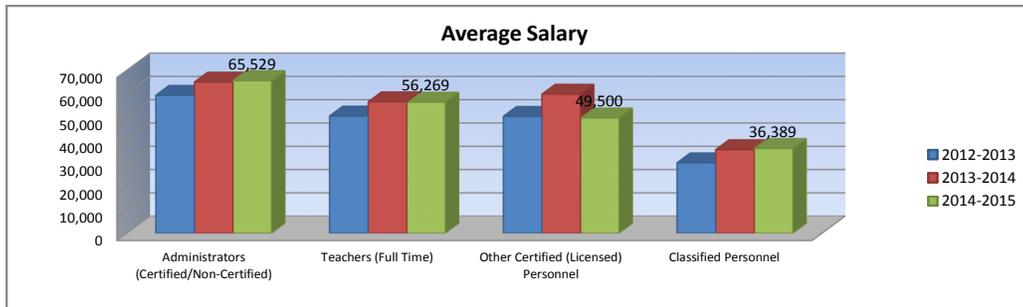
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$26,492,815	\$27,260,415	\$25,884,848
Bonded Indebtedness	106,486	5,968,662	5,928,568



USD# 347
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)	8.5	503,246	59,205	8.5	551,657	64,901	8.5	557,000	65,529
Teachers (Full Time)	29.0	1,459,542	50,329	26.5	1,495,408	56,430	26.0	1,463,000	56,269
Other Certified (Licensed) Personnel	3.0	150,482	50,161	2.0	119,404	59,702	2.0	99,000	49,500
Classified Personnel	18.5	559,606	30,249	18.0	645,815	35,879	18.0	655,000	36,389
Substitutes/Temporary Help	XXXXX	162,195	XXXXXXX	XXXXX	149,067	XXXXXXX	XXXXX	155,000	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