

2014-2015

Budget at a Glance



259 - Wichita



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	303,487,237	48%	313,815,284	50%	3%	341,994,770	50%	9%
Student Support Services	43,373,869	7%	47,222,154	8%	9%	51,385,617	8%	9%
Instructional Support Services	29,703,128	5%	29,658,067	5%	0%	34,149,076	5%	15%
Administration & Support	67,765,712	11%	61,804,283	10%	-9%	68,443,138	10%	11%
Operations & Maintenance	52,287,291	8%	53,798,890	9%	3%	56,526,923	8%	5%
Transportation	26,675,084	4%	28,483,480	5%	7%	29,696,527	4%	4%
Food Services	21,980,726	3%	25,747,826	4%	17%	30,160,353	4%	17%
Capital Improvements	25,028,880	4%	21,568,767	3%	-14%	23,189,115	3%	8%
Debt Services	66,870,174	10%	41,135,924	7%	-38%	44,167,758	6%	7%
Other Costs	0	0%	383,410	0%	0%	402,797	0%	5%
Total Expenditures*	637,172,101	100%	623,618,085	100%	-2%	680,116,074	100%	9%
Amount per Pupil	\$13,116		\$12,687		-3%	\$13,753		8%
Current Expenditures**	543,974,029	100%	559,746,055	100%	3%	594,233,835	100%	6%
Amount per Pupil	\$11,197		\$11,388		2%	\$12,016		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	302,691,565	48%	313,340,870	50%	2%	332,783,206	49%	-1%
Instruction*** (Current Expenditures)	302,691,565	56%	313,340,870	56%	0%	332,783,206	56%	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

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

Food Service - 3100

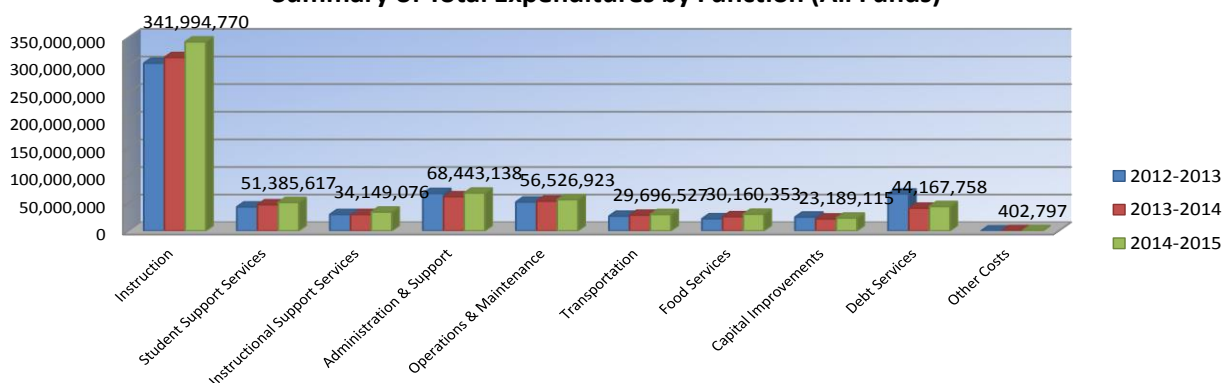
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

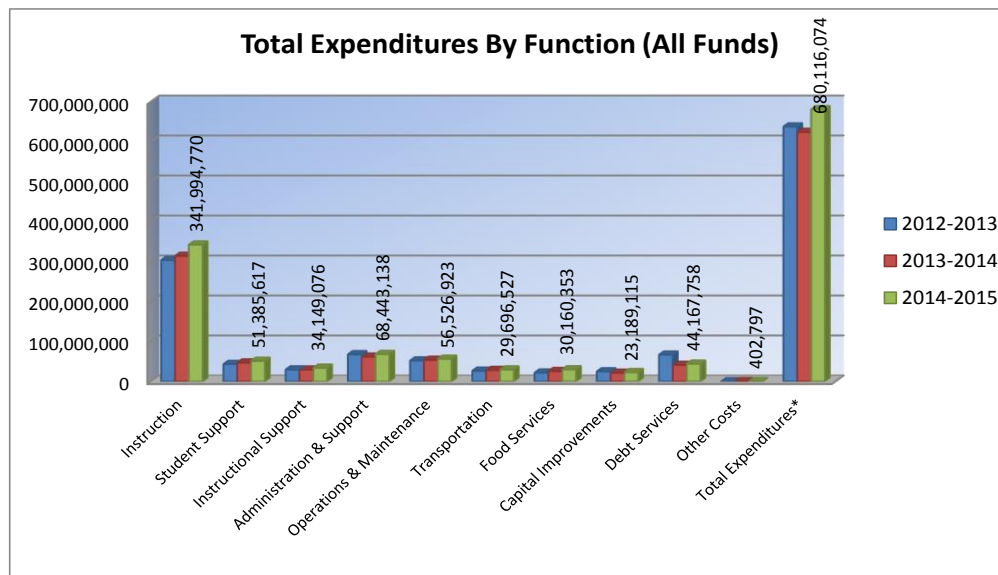
Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

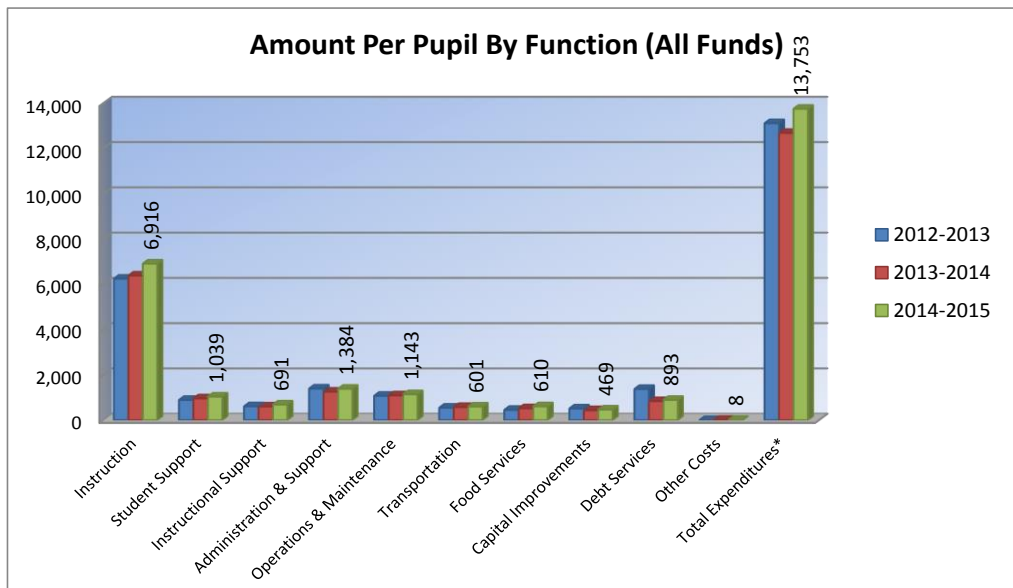
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	303,487,237	313,815,284	341,994,770
Student Support	43,373,373	47,222,154	51,385,617
Instructional Support	29,703,128	29,658,067	34,149,076
Administration & Support	67,765,712	61,804,283	68,443,138
Operations & Maintenance	52,287,291	53,798,890	56,526,923
Transportation	26,675,084	28,483,480	29,696,527
Food Services	21,980,726	25,747,826	30,160,353
Capital Improvements	25,028,880	21,568,767	23,189,115
Debt Services	66,870,174	41,135,924	44,167,758
Other Costs	0	383,410	402,797
Total Expenditures*	637,172,101	623,618,085	680,116,074



*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	6,247	6,385	6,916
Student Support	893	961	1,039
Instructional Support	611	603	691
Administration & Support	1,395	1,257	1,384
Operations & Maintenance	1,076	1,095	1,143
Transportation	549	579	601
Food Services	452	524	610
Capital Improvements	515	439	469
Debt Services	1,376	837	893
Other Costs	0	8	8
Total Expenditures*	13,116	12,687	13,753
Enrollment (FTE)*	48,580.4	49,152.3	49,452.3

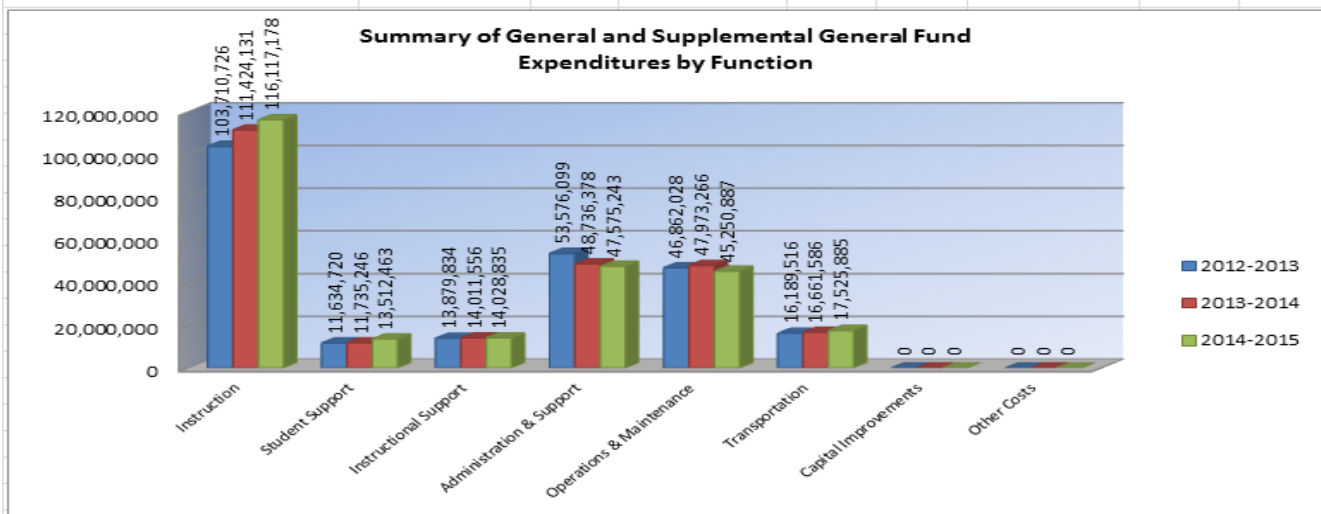


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

**Summary of General and Supplemental General Fund
Expenditures by Function**

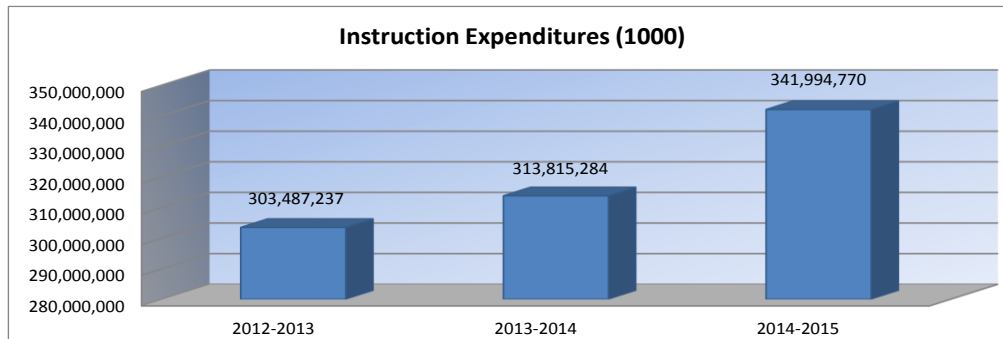
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	103,710,726	42%	111,424,131	44%	7%	116,117,178	46%	4%
Student Support	11,634,720	5%	11,735,246	5%	1%	13,512,463	5%	15%
Instructional Support	13,879,834	6%	14,011,556	6%	1%	14,028,835	6%	0%
Administration & Support	53,576,099	22%	48,736,378	19%	-9%	47,575,243	19%	-2%
Operations & Maintenance	46,862,028	19%	47,973,266	19%	2%	45,250,887	18%	-6%
Transportation	16,189,516	7%	16,661,586	7%	3%	17,525,885	7%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	245,852,923	100%	250,542,163	100%	2%	254,010,491	100%	1%
Amount per Pupil	\$5,061		\$5,097		1%	\$5,136		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	102,837,043	107,506,040	5%	114,083,905	6%
Federal Funds	18,631,887	16,153,726	-13%	19,495,801	21%
Supplemental General	873,683	3,918,091	348%	2,033,273	-48%
At Risk (4yr Old)	4,594,123	4,365,974	-5%	5,034,513	15%
At Risk (K-12)	70,696,486	70,909,603	0%	73,648,147	4%
Bilingual Education	10,987,713	11,445,870	4%	11,746,811	3%
Virtual Education	795,486	868,330	9%	1,171,104	35%
Capital Outlay	795,672	474,414	-40%	9,211,564	1842%
Driver Education	0	0	0%	0	0%
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	72,439	71,480	-1%	206,154	188%
Special Education	58,749,520	62,163,968	6%	68,579,242	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	7,301,102	7,384,151	1%	9,296,300	26%
Gifts/Grants	3,182,501	1,669,513	-48%	2,038,065	22%
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	18,950,156	21,567,704	14%	25,449,891	18%
Contingency Reserve	0	0	0%		
Text Book & Student Material	4,441,692	4,567,118	3%		
Activity Fund	577,734	749,302	30%	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	303,487,237	313,815,284	3%	341,994,770	9%
Enrollment (FTE)*	48,580.4	49,152.3	1%	49,452.3	1%
Amount per Pupil	6,247	6,385	2%	6,916	8%
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	303,487,237	313,815,284	3%	341,994,770	9%



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

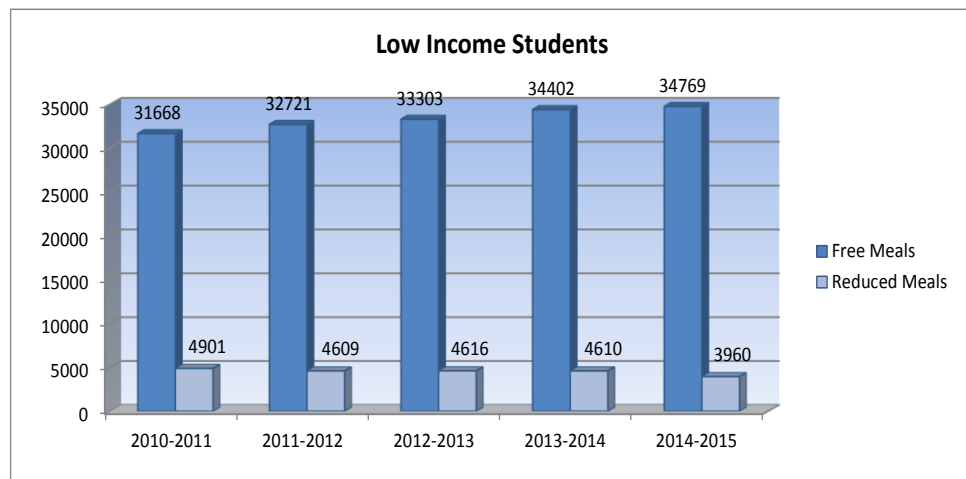
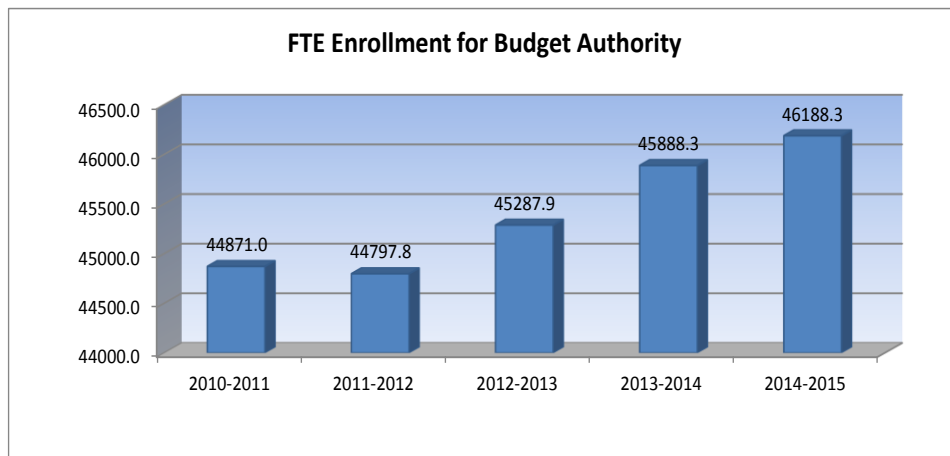
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local	Other	
General	328,856,026	555,642	328,294,904	0		0	5,480	XXXXXXX
Supplemental General	112,565,276	4,564,373	59,941,009				48,059,894	XXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	5,601,368	33		0	0	5,601,335	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	75,765,479	610,274		0	0	75,080,205	75,000	0
Bilingual Education	13,013,450	0		0	0	13,013,450	0	0
Virtual Education	1,609,707	0			0	1,609,707	5,000	5,000
Capital Outlay	41,714,481	22,310,169	7,720,175	300,000	90,000	0	21,857,307	10,563,170
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXX
Extraordinary School Program	4,130,781	905,909		667,963	0	0	2,556,999	90
Food Service	29,035,532	8,347,452	235,399	19,075,196	0	0	4,113,891	2,736,406
Professional Development	2,211,901	0		0	0	2,211,901	0	0
Parent Education Program	559,172	105,373	317,000	0	0	24,695	112,104	0
Summer School	219,516	167,117		0	0	0	100,000	47,601
Special Education	113,028,144	11,055,753	0	26,000,004	0	75,942,387	30,000	0
Vocational Education	10,014,922	49,465	56,910	0	0	9,768,548	140,000	1
Special Liability Expense Fund	990,600	1,450,717				0	0	460,117
Special Reserve Fund		48,231,997						XXXXXXXXX
Gifts and Grants	3,331,472	3,651,155					1,606,752	1,926,435
Textbook & Student Materials Revolving		5,756,300						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	39,677,732	0	39,677,732					XXXXXXXXX
Contingency Reserve		14,873,751						XXXXXXXXX
Activity Funds		862,403						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	44,167,758	28,116,085	14,730,494	4,255,611	0		26,233,742	29,168,174
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	6,797	6797					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0		0		0	0
Federal Funds	40,633,651	-285,488	XXXXXXXXXX	40,919,139	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXX
SUBTOTAL	867,133,765	151,335,277	450,973,623	91,217,913	90,000	183,252,228	104,896,169	44,906,994
Less Transfers	183,252,228							
TOTAL Budget Expenditures	\$683,881,537							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	361,462,481	373,042,885	450,973,623
Federal Revenues	77,952,151	76,822,477	91,217,913
Local Revenues	399,263,885	359,430,496	288,238,397
Total Revenues	838,678,517	809,295,858	830,429,933
Revenues Per Pupil	17,264	16,465	16,793

Enrollment Information

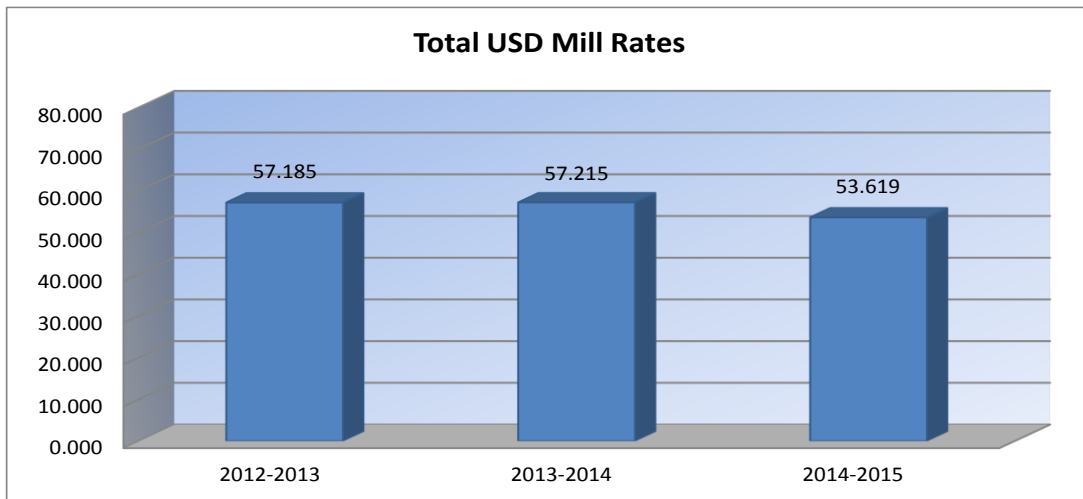
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	44,871.0	44,797.8	0%	45,287.9	1%	45,888.3	1%	46,188.3	1%
Number of Students - Free Meals	31,668	32,721	3%	33,303	2%	34,402	3%	34,769	1%
Number of Students - Reduced Meals	4,901	4,609	-6%	4,616	0%	4,610	0%	3,960	-14%



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

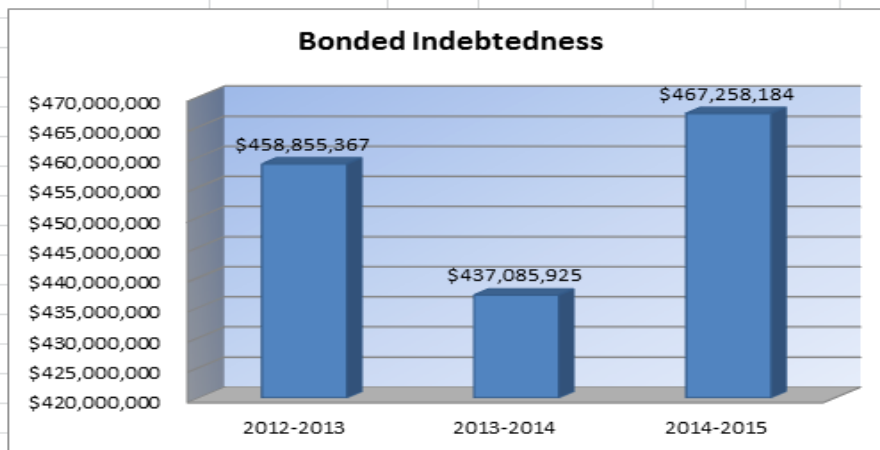
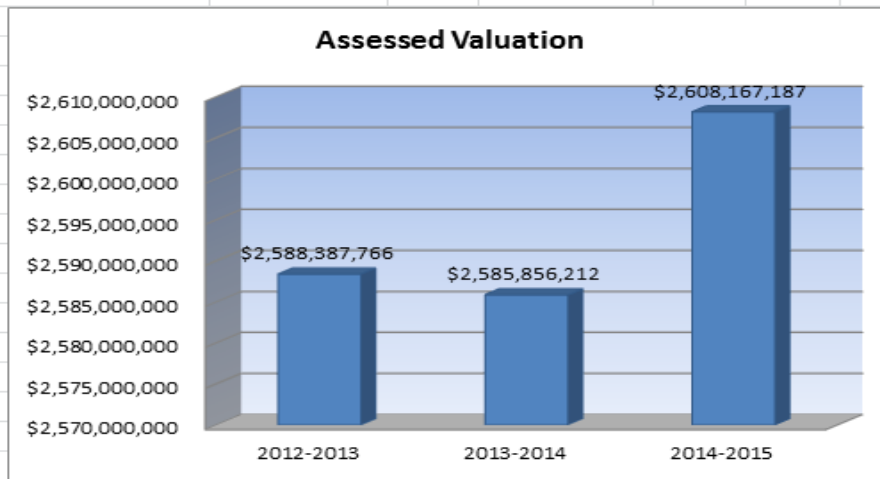
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	23.154	25.200	16.139
Adult Education	0.000	0.000	0.000
Capital Outlay	4.534	4.254	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	9.497	7.761	9.480
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	57.185	57.215	53.619
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



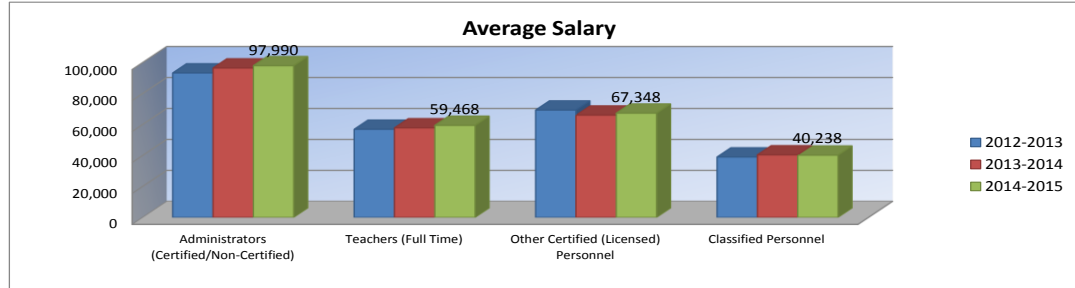
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$2,588,387,766	\$2,585,856,212	\$2,608,167,187
Bonded Indebtedness	458,855,367	437,085,925	467,258,184



USD# 259
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)	217.0	20,252,173	93,328	221.0	21,328,967	96,511	218.2	21,381,336	97,990
Teachers (Full Time)	3,398.0	193,460,243	56,934	3,451.1	199,674,125	57,858	3,492.8	207,708,451	59,468
Other Certified (Licensed) Personnel	666.9	46,254,775	69,358	735.5	48,603,063	66,082	773.5	52,093,411	67,348
Classified Personnel	2,034.7	79,456,846	39,051	2,043.5	82,562,589	40,403	2,183.0	87,840,457	40,238
Substitutes/Temporary Help	XXXXX	19,647,064	XXXXXXX	XXXXX	21,649,532	XXXXXXX	XXXXX	22,220,518	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