

2014-2015

Budget at a Glance



336 - Holton



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212
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	13,066,742	74%	12,932,390	72%	-1%	13,152,421	65%	2%
Student Support Services	487,049	3%	355,800	2%	-27%	880,598	4%	147%
Instructional Support Services	371,455	2%	409,656	2%	10%	401,430	2%	-2%
Administration & Support	1,121,874	6%	1,228,804	7%	10%	1,280,491	6%	4%
Operations & Maintenance	1,119,655	6%	1,556,537	9%	39%	1,707,826	8%	10%
Transportation	693,004	4%	690,803	4%	0%	715,242	4%	4%
Food Services	496,013	3%	491,542	3%	-1%	514,926	3%	5%
Capital Improvements	388,233	2%	280,398	2%	-28%	1,121,391	6%	300%
Debt Services	0	0%	0	0%	0%	490,373	2%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	17,744,025	100%	17,945,930	100%	1%	20,264,698	100%	13%
Amount per Pupil	\$16,100		\$16,023		0%	\$17,776		11%
Current Expenditures**	16,966,405	100%	17,108,650	100%	1%	17,852,934	100%	4%
Amount per Pupil	\$15,395		\$15,276		-1%	\$15,660		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	12,921,152	73%	12,879,474	72%	-1%	13,052,421	64%	-8%
Instruction*** (Current Expenditures)	12,921,152	76%	12,879,474	75%	-1%	13,052,421	73%	-2%

* 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

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

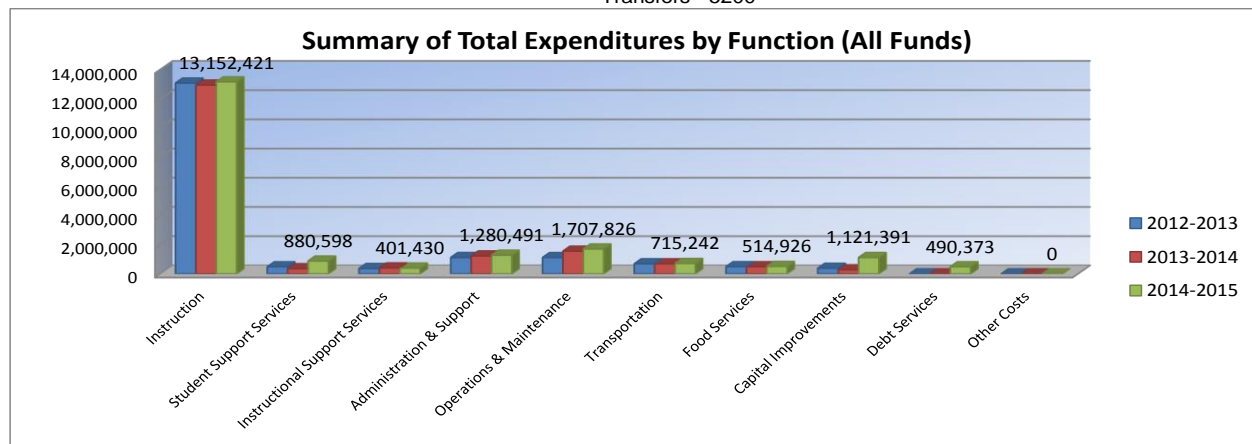
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

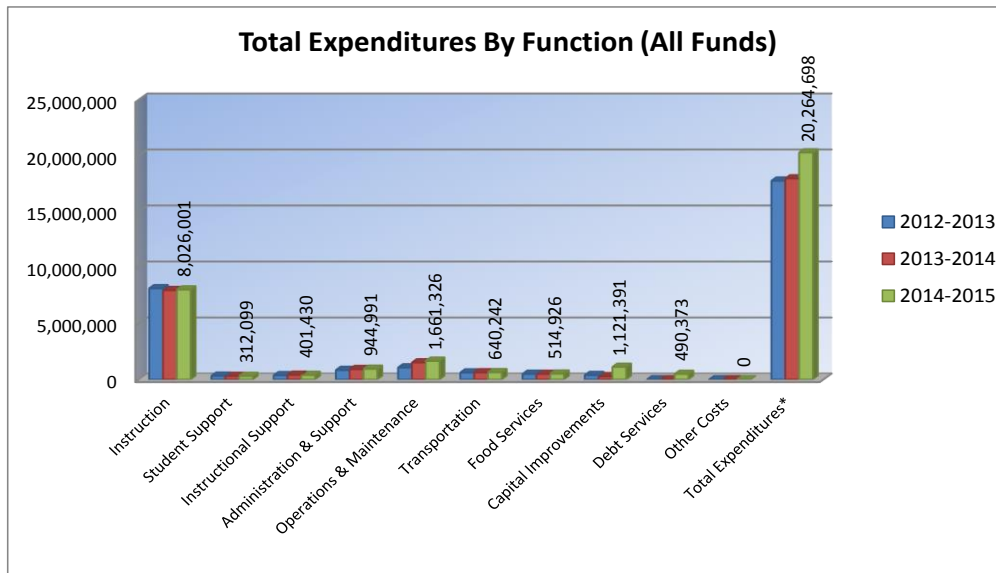
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

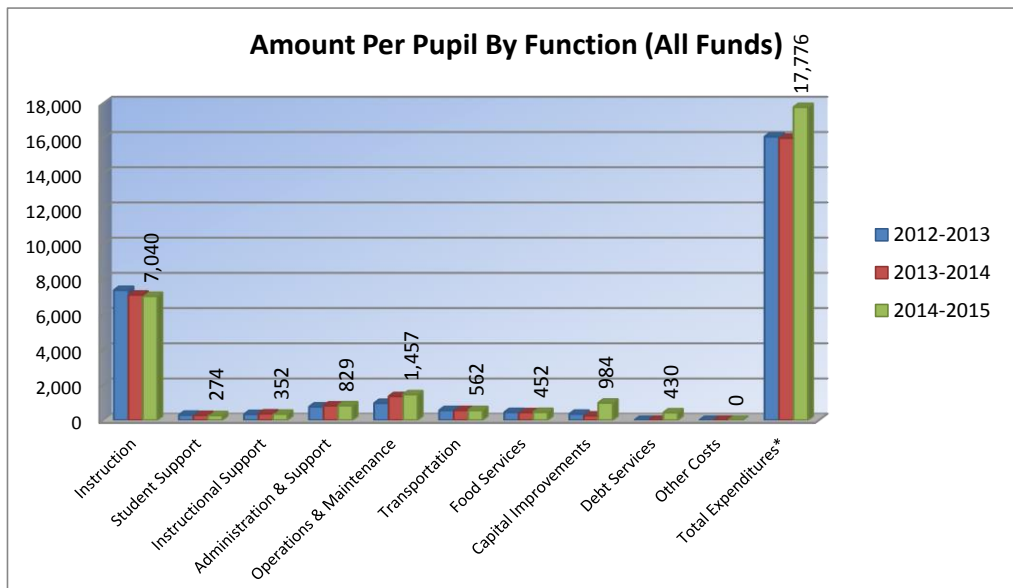
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	8,136,208	7,970,267	8,026,001
Student Support	325,206	312,211	312,099
Instructional Support	371,455	409,656	401,430
Administration & Support	839,857	919,274	944,991
Operations & Maintenance	1,067,971	1,514,683	1,661,326
Transportation	618,958	627,379	640,242
Food Services	496,013	491,542	514,926
Capital Improvements	388,233	280,398	1,121,391
Debt Services	0	0	490,373
Other Costs	0	0	0
Total Expenditures*	17,744,025	17,945,930	20,264,698

Total Expenditures 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.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	7,382	7,116	7,040
Student Support	295	279	274
Instructional Support	337	366	352
Administration & Support	762	821	829
Operations & Maintenance	969	1,352	1,457
Transportation	562	560	562
Food Services	450	439	452
Capital Improvements	352	250	984
Debt Services	0	0	430
Other Costs	0	0	0
Total Expenditures*	16,100	16,023	17,776
Enrollment (FTE)*	1,102.1	1,120.0	1,140.0

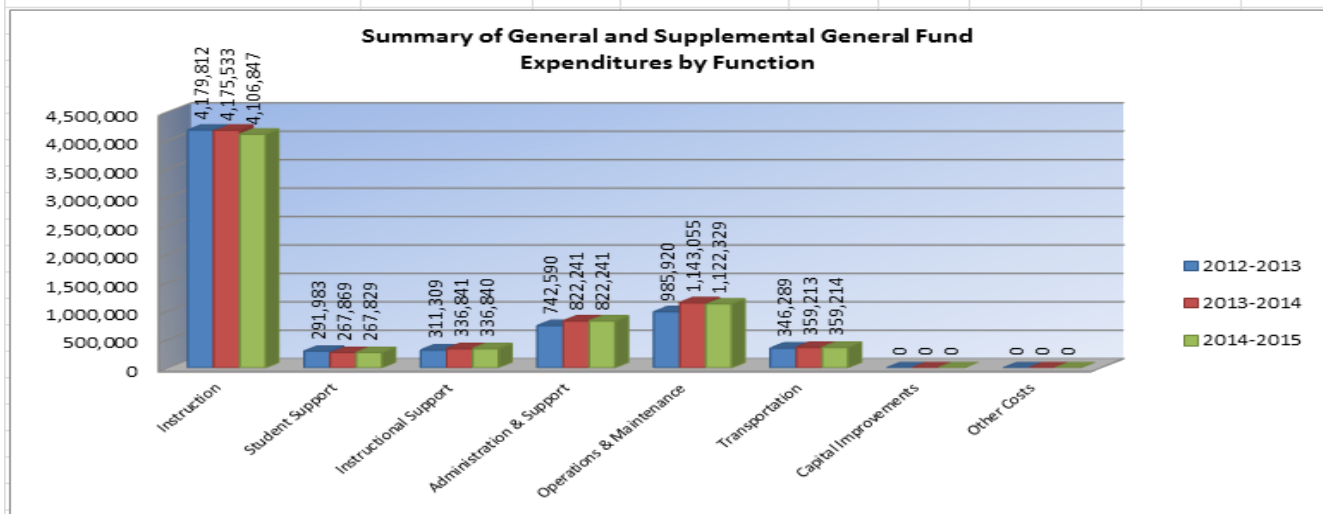


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

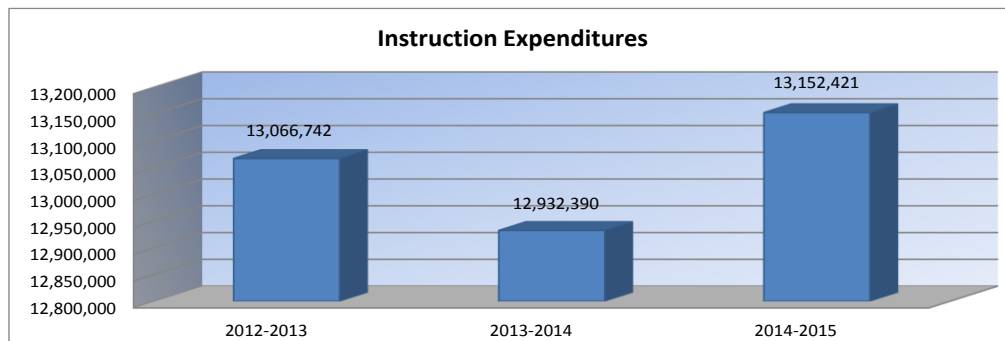
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	4,179,812	61%	4,175,533	59%	0%	4,106,847	59%	-2%
Student Support	291,983	4%	267,869	4%	-8%	267,829	4%	0%
Instructional Support	311,309	5%	336,841	5%	8%	336,840	5%	0%
Administration & Support	742,590	11%	822,241	12%	11%	822,241	12%	0%
Operations & Maintenance	985,920	14%	1,143,055	16%	16%	1,122,329	16%	-2%
Transportation	346,289	5%	359,213	5%	4%	359,214	5%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	6,857,903	100%	7,104,752	100%	4%	7,015,300	100%	-1%
Amount per Pupil	\$6,223		\$6,344		2%	\$6,154		-3%

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	2,582,193		2,549,413	-1%		2,493,558	-2%
Federal Funds	275,107		284,972	4%		275,290	-3%
Supplemental General	1,597,619		1,626,120	2%		1,613,289	-1%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	686,878		710,460	3%		863,451	22%
Bilingual Education	1,535		13,878	804%		14,000	1%
Virtual Education	0		0	0%		0	0%
Capital Outlay	145,590		52,916	-64%		100,000	89%
Driver Education	9,043		8,251	-9%		11,077	34%
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	19,255		24,255	26%		30,316	25%
Special Education	1,277,907		1,226,897	-4%		1,275,591	4%
Cost of Living	0		0	0%		0	0%
Vocational Education	371,515		372,661	0%		378,706	2%
Gifts/Grants	1,164		919	-21%		1,000	9%
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	743,082		861,401	16%		969,723	13%
Contingency Reserve	214,526		0	-100%			
Text Book & Student Material	60,053		74,995	25%			
Activity Fund	150,741		163,129	8%		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	8,136,208		7,970,267	-2%		8,026,001	1%
Enrollment (FTE)*	1,102.1		1,120.0	2%		1,140.0	2%
Amount per Pupil	7,382		7,116	-4%		7,040	-1%
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	4,930,534		4,962,123	1%		5,126,420	3%
TOTAL	13,066,742		12,932,390	-1%		13,152,421	2%



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

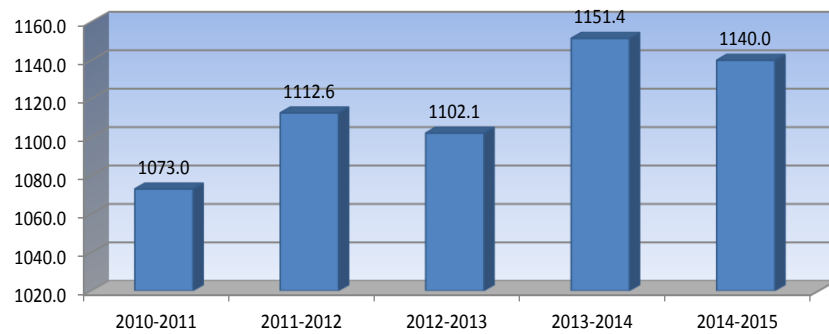
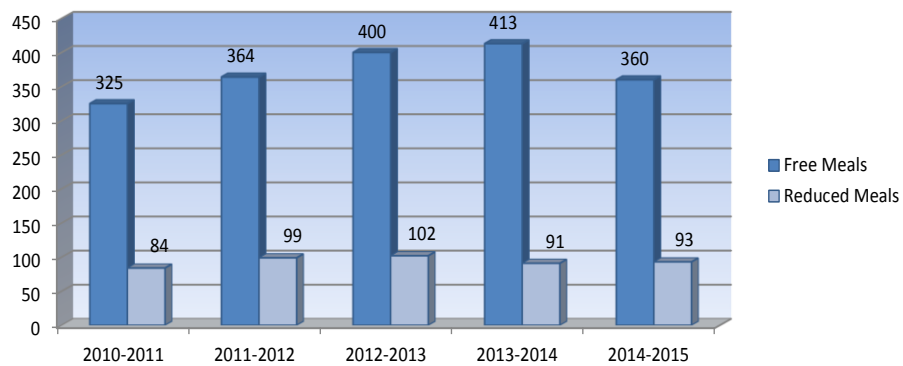
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local	Other	
General	7,465,946	0	7,465,946	0		0	0	XXXXXXXX
Supplemental General	2,555,671	36,676	1,759,324				759,671	XXXXXXXX
Adult Education	0	0	0				0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	867,533	0		8,154	0	859,379	0	0
Bilingual Education	14,000	0		14,000	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,921,391	930,001	186,466	0	14,292	517,878	351,436	78,682
Driver Training	11,984	16,925	3,400	0	0	0	4,630	12,971
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	503,916	89,304	5,215	275,784	0	15,000	167,588	48,975
Professional Development	27,765	29,927		0	0	30,073	0	32,235
Parent Education Program	11,300	11,300	0	0	0	11,300	0	11,300
Summer School	30,316	35,061		0	0	29,316	0	34,061
Special Education	1,330,407	206,359	0	0	0	1,124,048	0	0
Vocational Education	378,706	0	16,662	0	0	362,044	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	1,000	6,759					0	5,759
Textbook & Student Materials Revolving		47,721						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	1,227,498	0	1,227,498					XXXXXXXX
Contingency Reserve		600,000						XXXXXXXX
Activity Funds		80,488						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	490,373	93,292	269,705	0	0		1,133,987	1,006,611
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	0
Coop Special Education	6,151,919	790,572	0	947,420	0		4,413,927	0
Federal Funds	281,290	14,301	XXXXXXXXXX	266,989	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	23,271,015	2,988,686	10,934,216	1,512,347	14,292	2,949,038	6,831,239	1,230,594
Less Transfers	2,949,038							
TOTAL Budget Expenditures	\$20,321,977							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	8,844,010	9,095,249	10,934,216
Federal Revenues	1,640,634	1,628,297	1,512,347
Local Revenues	9,819,651	9,930,893	9,794,569
Total Revenues	20,304,295	20,654,439	22,241,132
Revenues Per Pupil	18,423	18,441	19,510

Enrollment Information

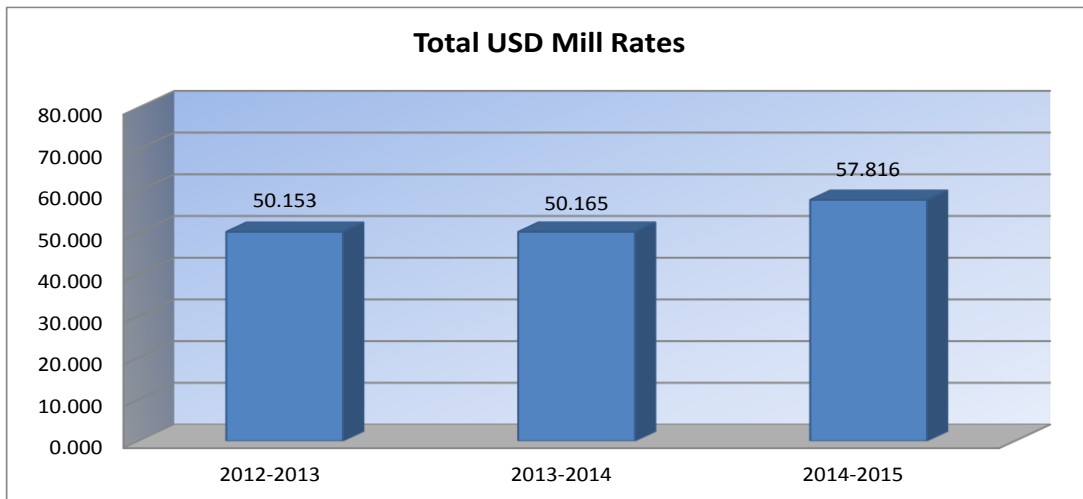
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	1,073.0	1,112.6	4%	1,102.1	-1%	1,151.4	4%	1,140.0	-1%
Number of Students - Free Meals	325	364	12%	400	10%	413	3%	360	-13%
Number of Students - Reduced Meals	84	99	18%	102	3%	91	-11%	93	2%

FTE Enrollment for Budget Authority**Low Income Students**

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

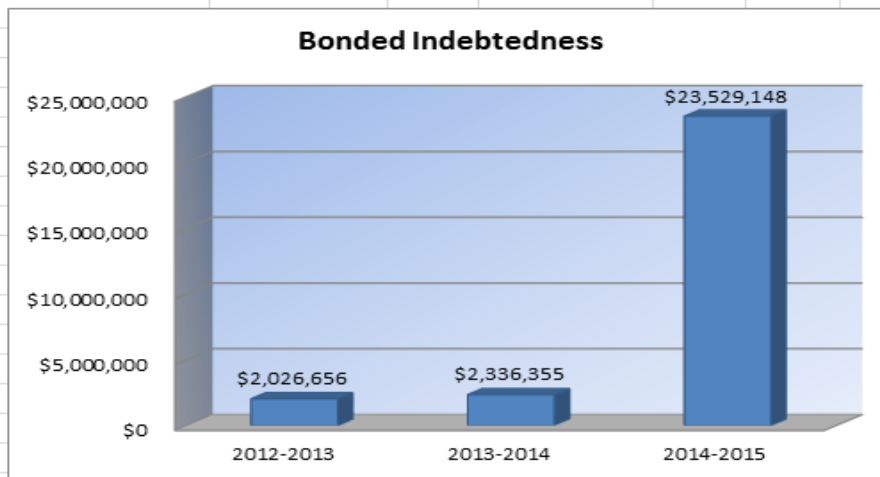
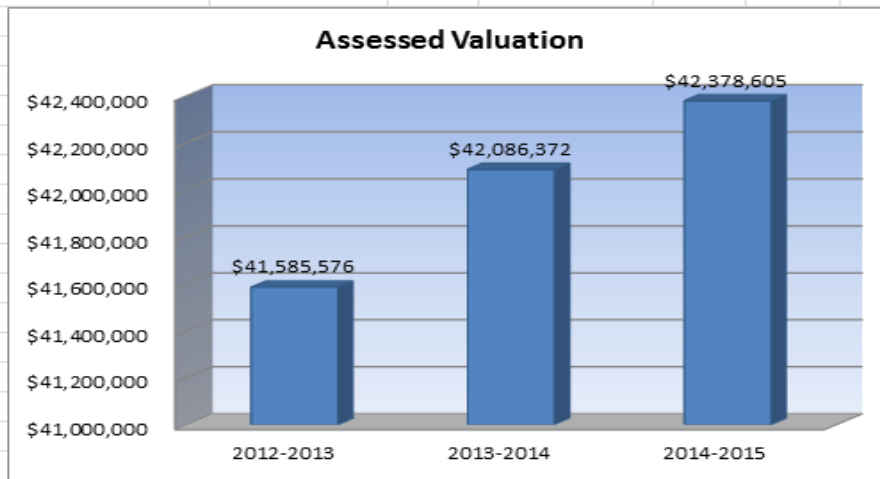
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	24.966	24.973	15.816
Adult Education	0.000	0.000	0.000
Capital Outlay	5.187	5.192	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	0.000	0.000	14.000
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	50.153	50.165	57.816
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



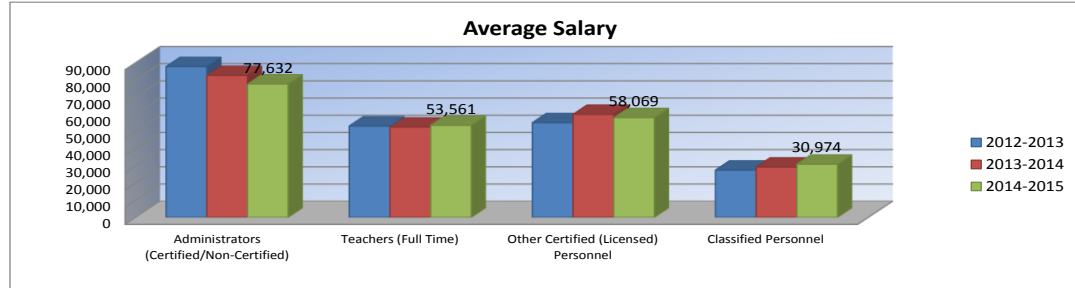
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$41,585,576	\$42,086,372	\$42,378,605
Bonded Indebtedness	2,026,656	2,336,355	23,529,148



USD# 336
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)	8.0	701,965	87,746	11.0	908,610	82,601	11.0	853,953	77,632
Teachers (Full Time)	116.5	6,192,796	53,157	120.0	6,310,038	52,584	120.0	6,427,290	53,561
Other Certified (Licensed) Personnel	24.5	1,349,835	55,095	22.5	1,349,161	59,963	23.0	1,335,579	58,069
Classified Personnel	99.0	2,725,638	27,532	97.2	2,848,385	29,304	93.8	2,905,353	30,974
Substitutes/Temporary Help	XXXXX	274,723	XXXXXXX	XXXXX	243,172	XXXXXXX	XXXXX	250,000	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