

2014-2015 Budget at a Glance



351 - Macksville



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	2,367,805	62%	2,349,938	60%	-1%	2,944,859	59%	25%
Student Support Services	69,812	2%	71,375	2%	2%	72,156	1%	1%
Instructional Support Services	58,248	2%	55,710	1%	-4%	70,476	1%	27%
Administration & Support	497,944	13%	522,399	13%	5%	518,323	10%	-1%
Operations & Maintenance	324,763	8%	479,622	12%	48%	510,632	10%	6%
Transportation	318,310	8%	218,366	6%	-31%	295,969	6%	36%
Food Services	205,555	5%	204,720	5%	0%	299,057	6%	46%
Capital Improvements	0	0%	0	0%	0%	278,237	6%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,842,437	100%	3,902,130	100%	2%	4,989,709	100%	28%
Amount per Pupil	\$14,402		\$14,798		3%	\$16,688		13%
Current Expenditures**	3,735,813	100%	3,726,811	100%	0%	4,449,972	100%	19%
Amount per Pupil	\$14,002		\$14,133		1%	\$14,883		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,366,550	62%	2,349,658	60%	-2%	2,943,359	59%	-1%
Instruction*** (Current Expenditures)	2,366,550	63%	2,349,658	63%	0%	2,943,359	66%	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.

** 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

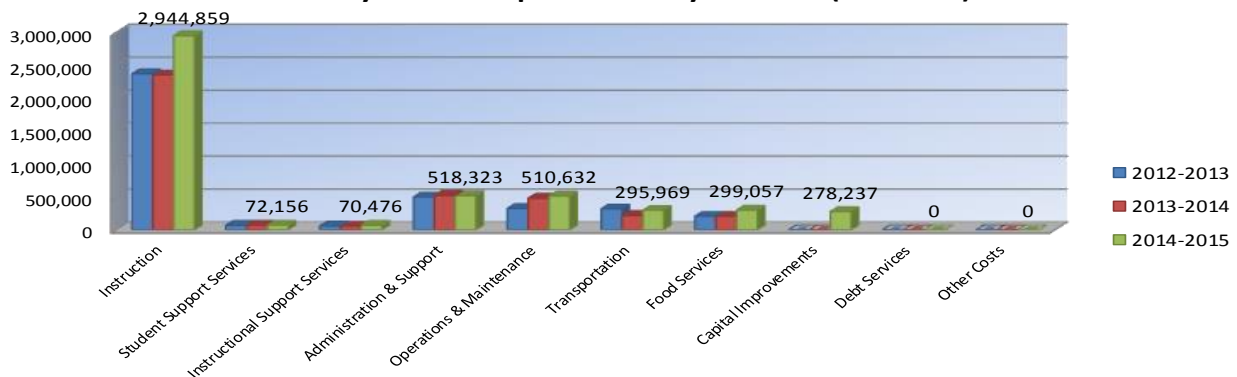
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

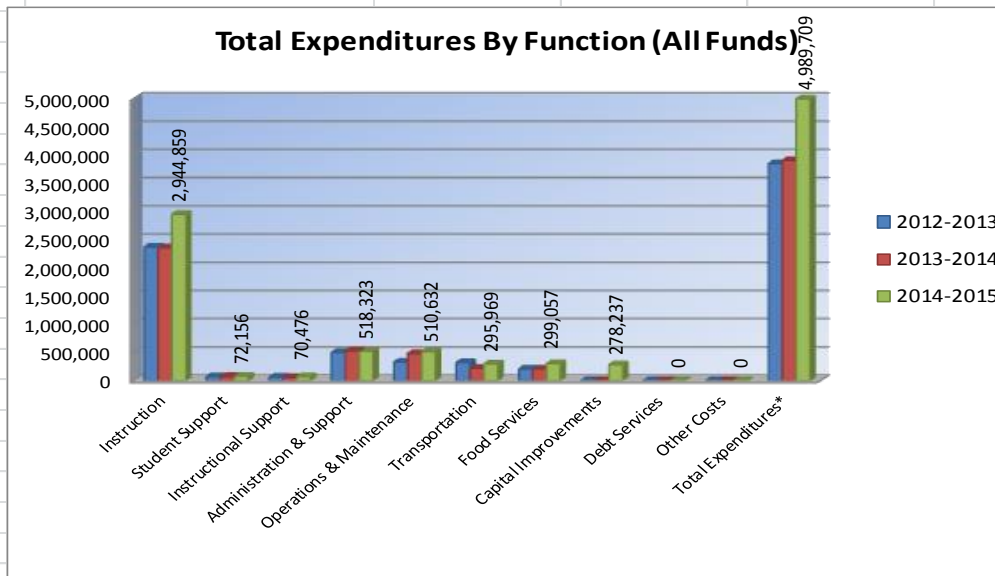
Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

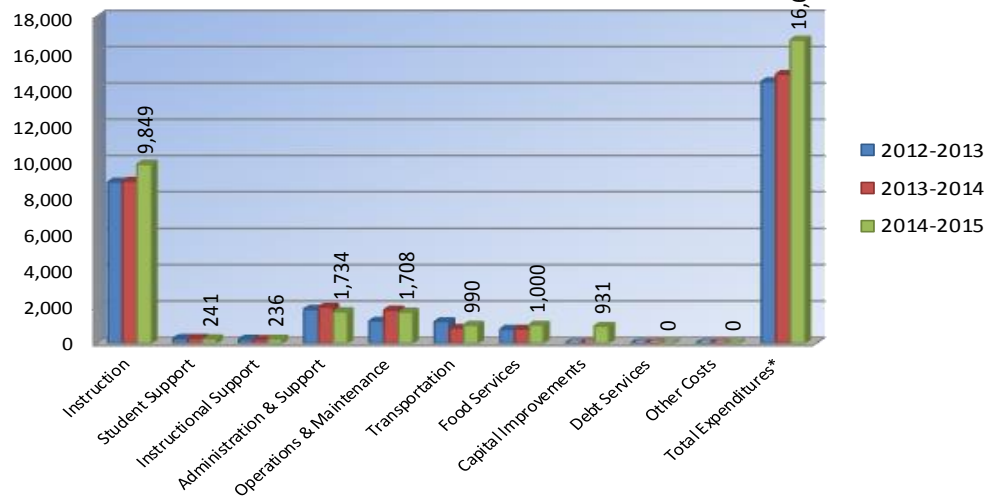
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	2,367,805	2,349,938	2,944,859
Student Support	69,812	71,375	72,156
Instructional Support	58,248	55,710	70,476
Administration & Support	497,944	522,399	518,323
Operations & Maintenance	324,763	479,622	510,632
Transportation	318,310	218,366	295,969
Food Services	205,555	204,720	299,057
Capital Improvements	0	0	278,237
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,842,437	3,902,130	4,989,709



*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	8,875	8,911	9,849
Student Support	262	271	241
Instructional Support	218	211	236
Administration & Support	1,866	1,981	1,734
Operations & Maintenance	1,217	1,819	1,708
Transportation	1,193	828	990
Food Services	770	776	1,000
Capital Improvements	0	0	931
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	14,402	14,798	16,688
Enrollment (FTE)*	266.8	263.7	299.0

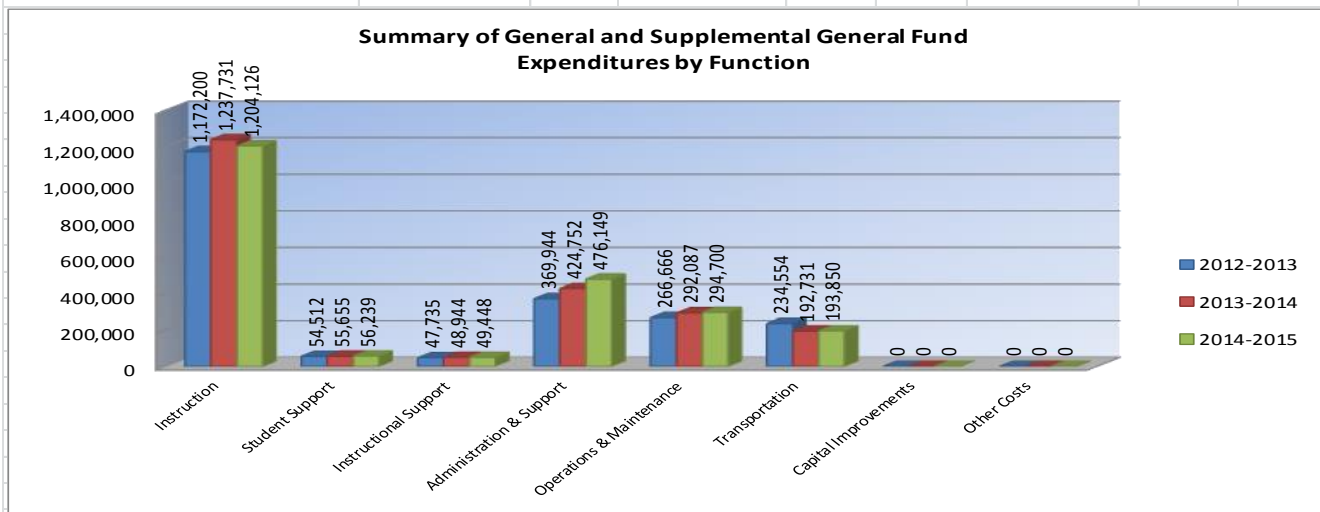
Amount Per Pupil By Function (All Funds)

*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**

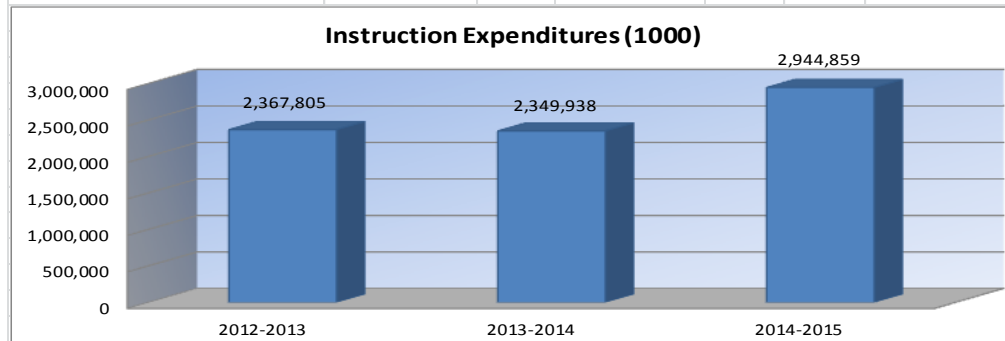
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,172,200	55%	1,237,731	55%	6%	1,204,126	53%	-3%
Student Support	54,512	3%	55,655	2%	2%	56,239	2%	1%
Instructional Support	47,735	2%	48,944	2%	3%	49,448	2%	1%
Administration & Support	369,944	17%	424,752	19%	15%	476,149	21%	12%
Operations & Maintenance	266,666	12%	292,087	13%	10%	294,700	13%	1%
Transportation	234,554	11%	192,731	9%	-18%	193,850	9%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,145,611	100%	2,251,900	100%	5%	2,274,512	100%	1%
Amount per Pupil	\$8,042		\$8,540		6%	\$7,607		-11%

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	1,132,596	1,190,648	5%	1,182,976	-1%
Federal Funds	115,015	89,568	-22%	108,005	21%
Supplemental General	39,604	47,083	19%	21,150	-55%
At Risk (4yr Old)	35,126	33,976	-3%	45,000	32%
At Risk (K-12)	266,332	247,509	-7%	408,490	65%
Bilingual Education	76,000	61,797	-19%	70,000	13%
Virtual Education	0	0	0%	0	0%
Capital Outlay	1,255	280	-78%	1,500	436%
Driver Education	3,117	2,694	-14%	11,933	343%
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	452,639	428,619	-5%	851,242	99%
Cost of Living	0	0	0%	0	0%
Vocational Education	76,355	73,683	-3%	76,850	4%
Gifts/Grants	0	0	0%	0	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	112,107	120,571	8%	167,713	39%
Contingency Reserve	0	0	0%		
Text Book & Student Material	11,495	9,804	-15%		
Activity Fund	46,164	43,706	-5%	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	2,367,805	2,349,938	-1%	2,944,859	25%
Enrollment (FTE)*	266.8	263.7	-1%	299.0	13%
Amount per Pupil	8,875	8,911	0%	9,849	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	2,367,805	2,349,938	-1%	2,944,859	25%



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 July 1, 2015 Cash Balance
	Amount Budgeted		State	Federal	Interest	Local		
						Transfers	Other	
General	2,673,612	5,332	2,628,280	0		40,000	0	XXXXXXXXXX
Supplemental General	780,000	244,731	0				535,269	XXXXXXXXXX
Adult Education	0	0	0				0	0
At Risk (4yr Old)	45,000	0		0		45,000	0	0
Adult Supplemental Education	0	0					0	0
At Risk (K-12)	415,000	0		0		395,000	20,000	0
Bilingual Education	70,000	0		0		65,000	5,000	0
Virtual Education	0	0					0	0
Capital Outlay	539,737	384,149	0	0			155,588	0
Driver Training	32,433	31,073	1,360	0			0	0
Declining Enrollment	0	0					0	XXXXXXXXXX
Extraordinary School Program	0	0		0			0	0
Food Service	291,500	40,278	1,490	99,654	7,000	90,000	53,078	0
Professional Development	15,757	15,757		0			0	0
Parent Education Program	0	0		0			0	0
Summer School	0	0		0			0	0
Special Education	879,242	371,992	0	0		507,250	0	0
Vocational Education	76,850	0	0	0		76,850	0	0
Special Liability Expense Fund	0	0					0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0						0
Textbook & Student Materials Revolving		72,066						XXXXXXXXXX
School Retirement	0	0					0	0
Extraordinary Growth Facilities	0	0					0	XXXXXXXXXX
KPERS Special Retirement Contribution	255,208	0	255,208					XXXXXXXXXX
Contingency Reserve		111,598						XXXXXXXXXX
Activity Funds		23,273						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0			0	0
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
Coop Special Education	0	0	0	0			0	0
Federal Funds	114,470	0	xxxxxxxxxxxx	114,470	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXXX
SUBTOTAL	6,188,809	1,300,249	2,886,338	214,124	7,000	1,219,100	768,935	0
Less Transfers	1,219,100							
TOTAL Budget Expenditures	\$4,969,709							

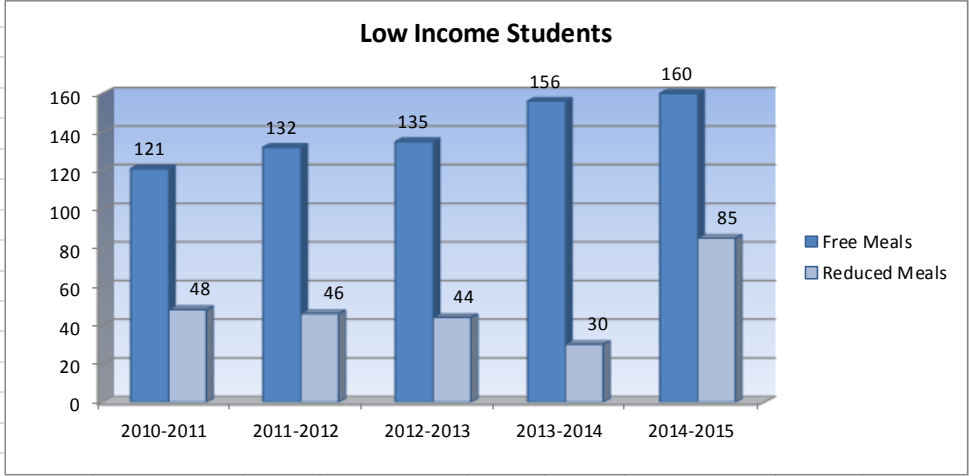
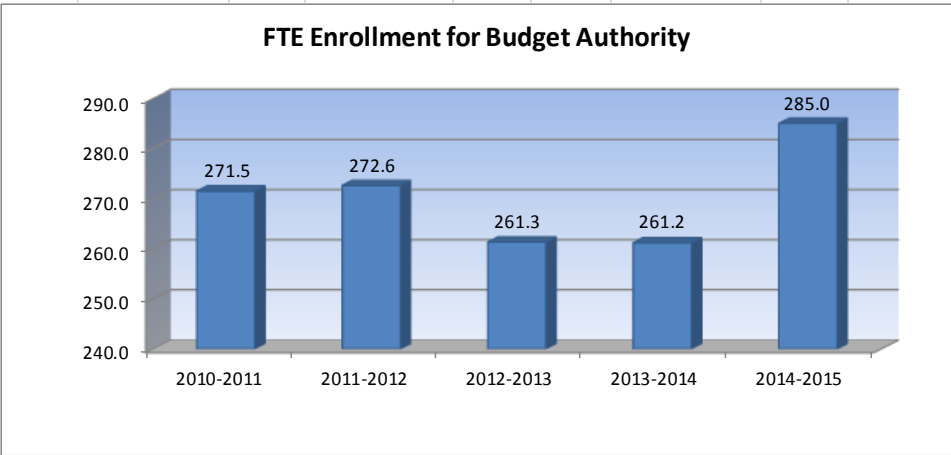
Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	2,002,415	1,920,329	2,886,338
Federal Revenues	208,917	219,012	214,124
Local Revenues	2,634,396	2,731,997	1,995,035
Total Revenues	4,845,728	4,871,338	5,095,497
Revenues Per Pupil	18,162	18,473	17,042

USD# 351

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)*	271.5	272.6	0%	261.3	-4%	261.2	0%	285.0	9%
Number of Students - Free Meals	121	132	9%	135	2%	156	16%	160	3%
Number of Students - Reduced Meals	48	46	-4%	44	-4%	30	-32%	85	183%

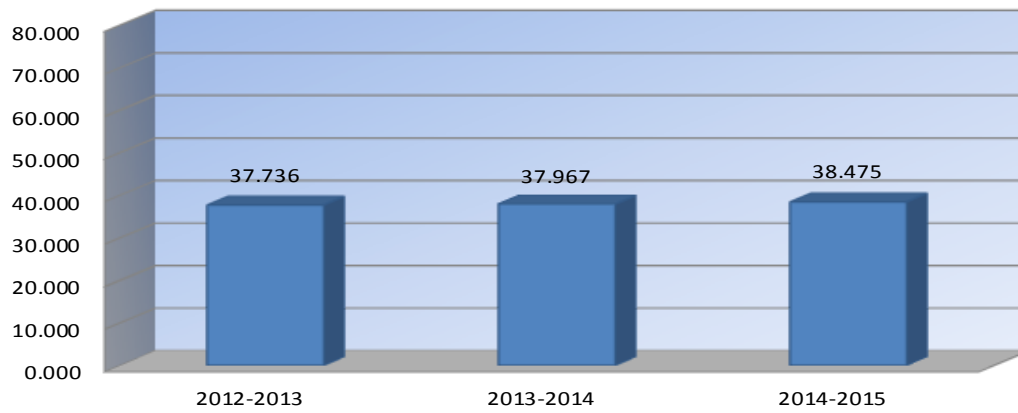


*FTE for state aid and budget authority purposes for the general fund.

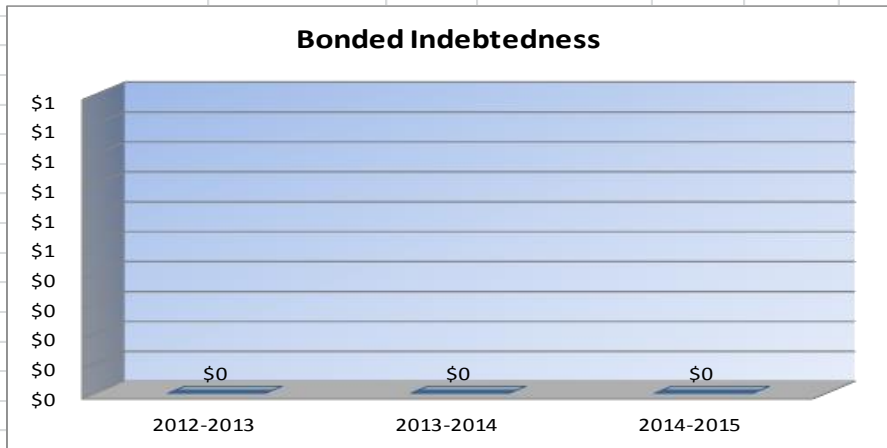
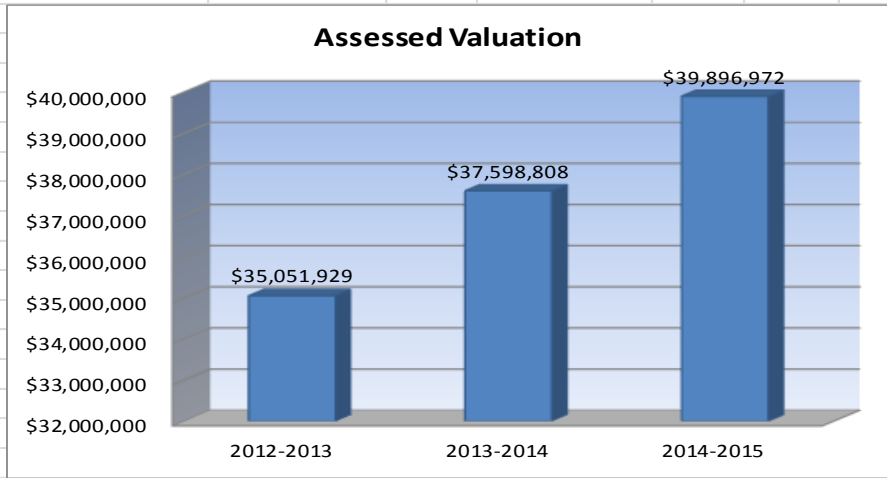
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013	2013-2014	2014-2015
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	13.743	14.001	14.475
Adult Education	0.000	0.000	0.000
Capital Outlay	3.993	3.966	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	0.000	0.000	0.000
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	37.736	37.967	38.475
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	0.998	0.992	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.998	0.992	1.000

Total USD Mill Rates

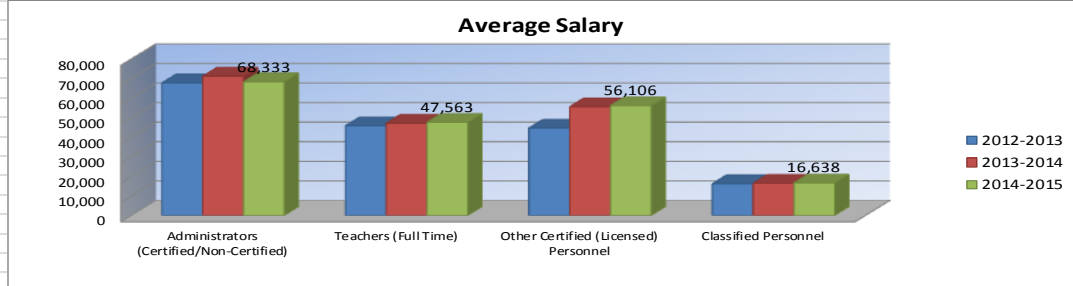


		USD# <u>351</u>	
Other Information			
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$35,051,929	\$37,598,808	\$39,896,972
Bonded Indebtedness	0	0	0



USD# 351
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)	3.0	203,245	67,748	3.0	213,367	71,122	3.0	205,000	68,333
Teachers (Full Time)	26.6	1,219,169	45,833	26.6	1,252,641	47,092	26.6	1,265,167	47,563
Other Certified (Licensed) Personnel	2.5	111,647	44,659	2.5	138,875	55,550	2.5	140,264	56,106
Classified Personnel	30.0	486,767	16,226	30.5	502,448	16,474	30.5	507,472	16,638
Substitutes/Temporary Help	XXXX	49,000	XXXXXXXX	XXXX	39,500	XXXXXXXX	XXXX	40,000	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/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