

2013-2014 Budget at a Glance



351 - Macksville

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	2,220,798	52%	2,332,402	61%	5%	2,847,502	59%	22%
Student Support Services	81,508	2%	69,812	2%	-14%	111,685	2%	60%
Instructional Support Services	53,628	1%	58,248	2%	9%	67,016	1%	15%
General Administration	248,629	6%	277,112	7%	11%	191,101	4%	-31%
School Administration (Building)	213,090	5%	220,832	6%	4%	222,156	5%	1%
Operations & Maintenance	873,034	20%	324,763	9%	-63%	777,051	16%	139%
Transportation	233,308	5%	318,310	8%	36%	320,615	7%	1%
Food Services	208,619	5%	205,555	5%	-1%	297,656	6%	45%
Capital Improvements	47,206	1%	0	0%	-100%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	94,006	2%	0	0%	-100%	0	0%	0%
Total Expenditures*	4,273,826	100%	3,807,034	100%	-11%	4,834,782	100%	27%
Amount per Pupil	\$15,451		\$14,269		-8%	\$16,501		16%
Current Expenditures**	3,613,638	100%	3,700,410	100%	2%	4,302,568	100%	16%
Amount per Pupil	\$13,064		\$13,870		6%	\$14,685		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,220,798	52%	2,331,147	61%	9%	2,846,202	59%	-2%
Instruction*** (Current Expenditures)	2,220,798	61%	2,331,147	63%	2%	2,846,202	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)

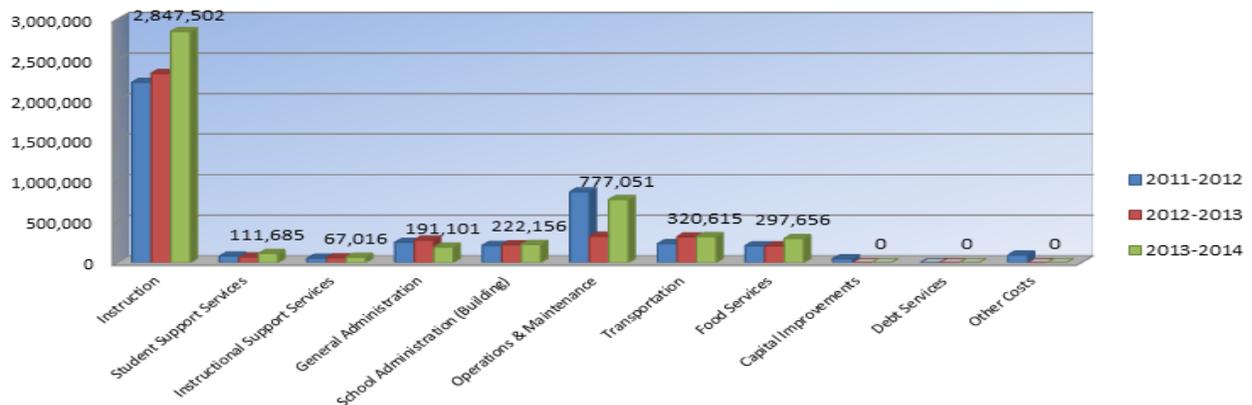
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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 - 2500/2900 and 3300
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100
Operations & Maintenance - 2600	Transfers - 5200

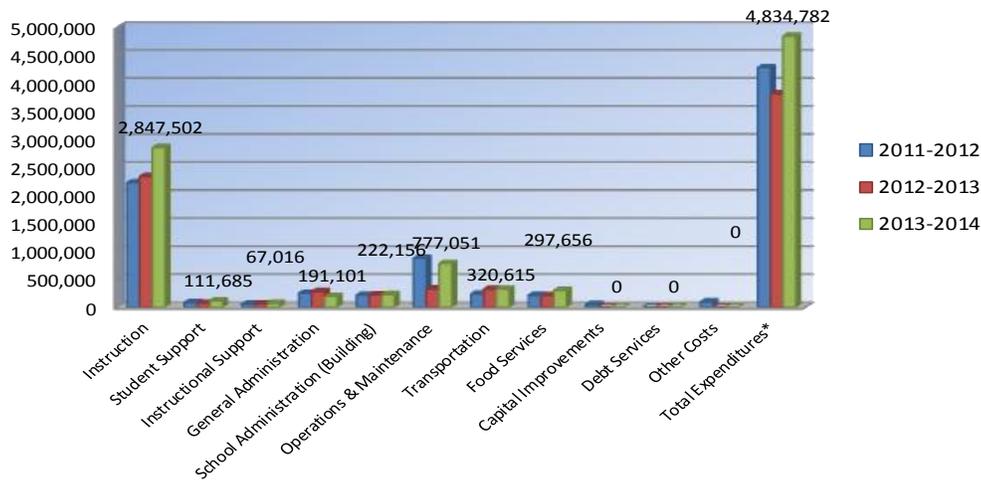
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	2,220,798	2,332,402	2,847,502
Student Support	81,508	69,812	111,685
Instructional Support	53,628	58,248	67,016
General Administration	248,629	277,112	191,101
School Administration (Building)	213,090	220,832	222,156
Operations & Maintenance	873,034	324,763	777,051
Transportation	233,308	318,310	320,615
Food Services	208,619	205,555	297,656
Capital Improvements	47,206	0	0
Debt Services	0	0	0
Other Costs	94,006	0	0
Total Expenditures*	4,273,826	3,807,034	4,834,782

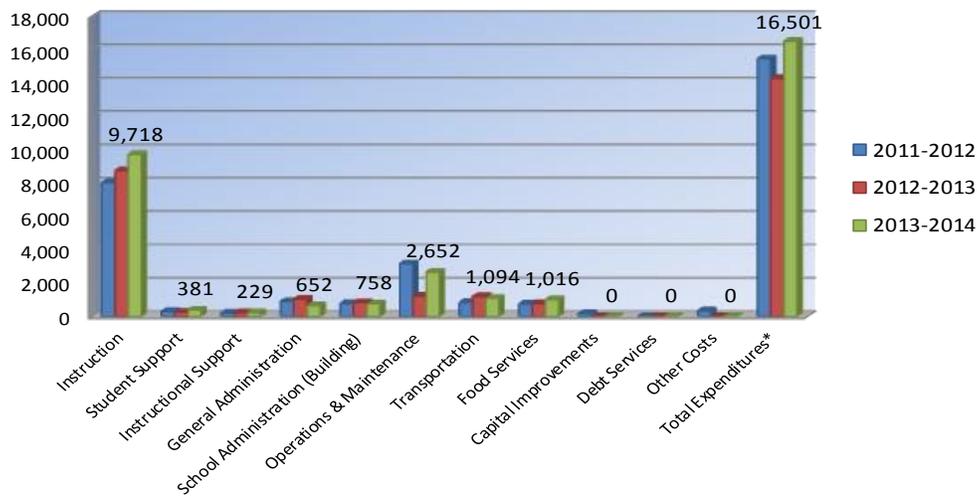
Total Expenditures By Function (All Funds)



*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)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	8,029	8,742	9,718
Student Support	295	262	381
Instructional Support	194	218	229
General Administration	899	1,039	652
School Administration (Building)	770	828	758
Operations & Maintenance	3,156	1,217	2,652
Transportation	843	1,193	1,094
Food Services	754	770	1,016
Capital Improvements	171	0	0
Debt Services	0	0	0
Other Costs	340	0	0
Total Expenditures*	15,451	14,269	16,501
Enrollment (FTE)*	276.6	266.8	293.0

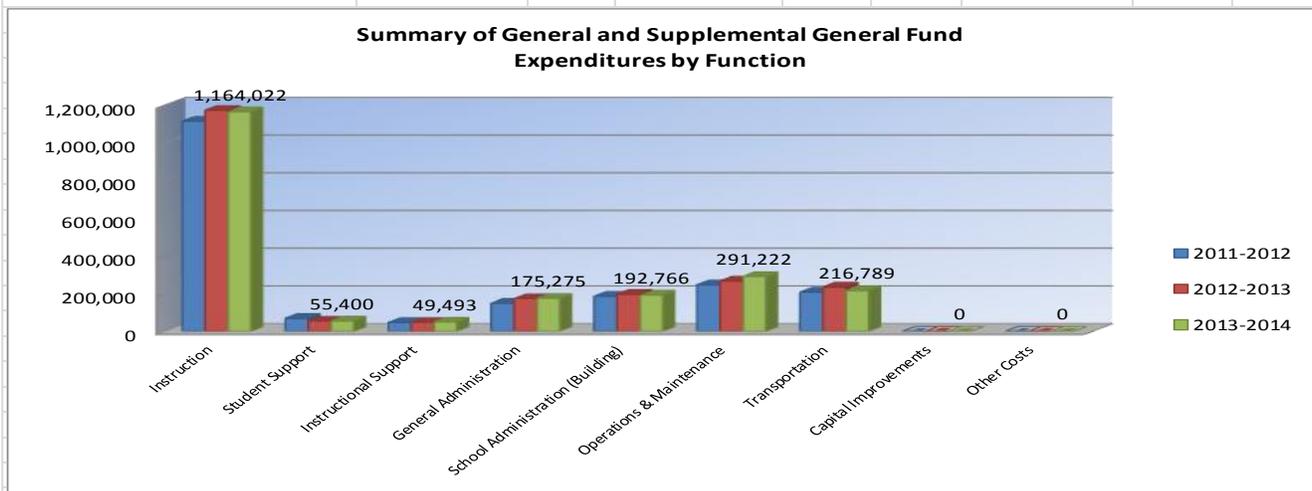
Amount Per Pupil By Function (All Funds)

*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**

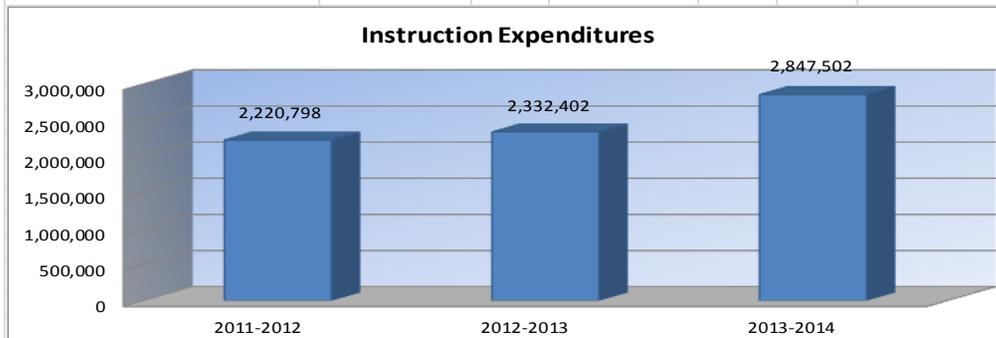
	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,113,749	55%	1,172,200	55%	5%	1,164,022	54%	-1%
Student Support	68,852	3%	54,512	3%	-21%	55,400	3%	2%
Instructional Support	47,125	2%	47,735	2%	1%	49,493	2%	4%
General Administration	149,212	7%	173,402	8%	16%	175,275	8%	1%
School Administration (Building)	186,293	9%	196,542	9%	6%	192,766	9%	-2%
Operations & Maintenance	246,632	12%	266,666	12%	8%	291,222	14%	9%
Transportation	207,948	10%	234,554	11%	13%	216,789	10%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,019,811	100%	2,145,611	100%	6%	2,144,967	100%	0%
Amount per Pupil	\$7,302		\$8,042		10%	\$7,321		-9%

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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	1,088,694	1,132,596	4%	1,117,004	-1%
Federal Funds	92,636	115,015	24%	111,738	-3%
Supplemental General	25,055	39,604	58%	47,018	19%
At Risk (4yr Old)	36,052	35,126	-3%	46,663	33%
At Risk (K-12)	251,584	266,332	6%	304,500	14%
Bilingual Education	71,744	76,000	6%	80,000	5%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	1,255	0%	1,300	4%
Driver Education	3,005	3,117	4%	33,982	990%
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	418,944	452,639	8%	883,592	95%
Cost of Living	0	0	0%	0	0%
Vocational Education	77,725	76,355	-2%	76,600	0%
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	123,680	112,107	-9%	145,105	29%
Contingency Reserve	0	0	0%		
Text Book & Student Material	17,268	11,495	-33%		
Activity Fund	14,411	10,761	-25%	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	2,220,798	2,332,402	5%	2,847,502	22%
Enrollment (FTE)*	276.6	266.8	-4%	293.0	10%
Amount per Pupil	8,029	8,742	9%	9,718	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	2,220,798	2,332,402	5%	2,847,502	22%



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	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14				Estimated July 1, 2014 Cash Balance	
	Amount Budgeted		State	Federal	Interest	Local Transfers		Other
General	2,582,974	3,000	1,918,440	0	0	0	661,534	XXXXXXXXXX
Supplemental General	730,000	246,192	0	0	0	0	483,808	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	46,663	0	0	0	0	46,663	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	351,000	0	0	0	0	326,000	25,000	0
Bilingual Education	80,000	0	0	0	0	75,000	5,000	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	532,214	377,444	0	0	0	0	154,770	0
Driver Training	34,332	32,492	1,840	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	289,500	40,062	1,611	99,649	9,500	80,000	58,678	0
Professional Development	17,523	7,523	0	0	0	10,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	911,592	351,248	0	0	0	560,344	0	0
Vocational Education	76,600	0	0	2,600	0	70,000	4,000	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	70,405	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	235,425	0	235,425	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	145,824	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	3,566	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	114,966	-20,261	XXXXXXXXXX	135,227	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,002,789	1,257,495	2,157,316	237,476	9,500	1,168,007	1,392,790	0
Less Transfers	1,168,007							
TOTAL Budget Expenditures	\$4,834,782							

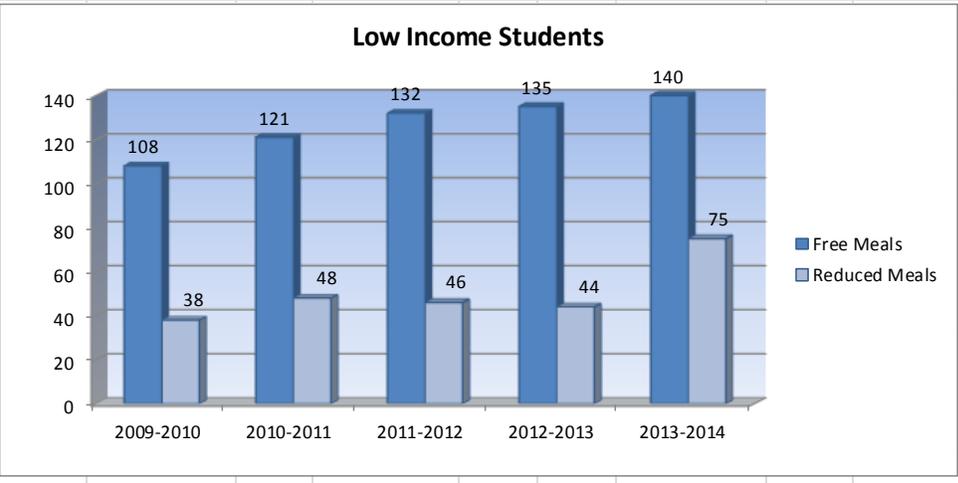
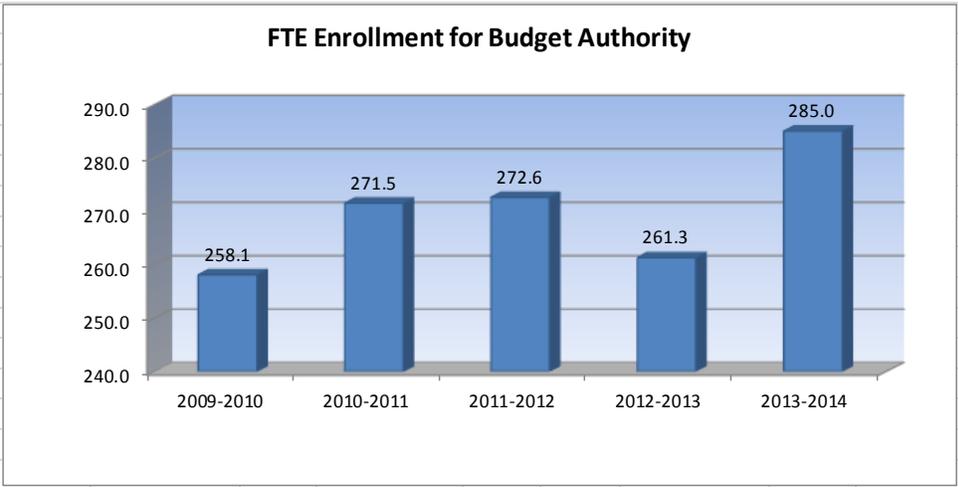
Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	1,936,388	2,002,415	2,157,316
Federal Revenues	203,284	208,917	237,476
Local Revenues	2,655,010	2,595,971	2,570,297
Total Revenues	4,794,682	4,807,303	4,965,089
Revenues Per Pupil	17,334	18,018	16,946

USD# 351

Enrollment Information

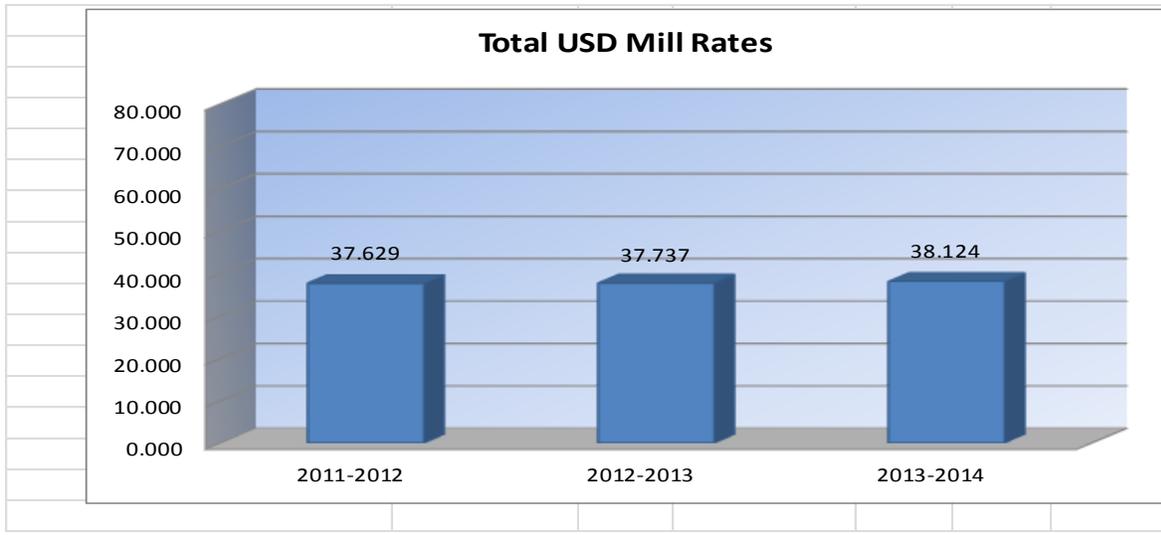
	2009-2010	2010-2011	%	2011-2012	%	2012-2013	%	2013-2014	%
	Actual	Actual	inc/ dec	Actual	inc/ dec	Actual	inc/ dec	Budget	inc/ dec
Enrollment (FTE)*	258.1	271.5	5%	272.6	0%	261.3	-4%	285.0	9%
Number of Students - Free Meals	108	121	12%	132	9%	135	2%	140	4%
Number of Students - Reduced Meals	38	48	26%	46	-4%	44	-4%	75	70%



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

**Miscellaneous Information
Mill Rates by Fund**

	2011-2012	2012-2013	2013-2014
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	13.625	13.743	14.124
Adult Education	0.000	0.000	0.000
Capital Outlay	4.004	3.994	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
SUBTOTAL	0.000	0.000	0.000
Enrollment (FTE)*	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	37.629	37.737	38.124
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
0	1.001	0.998	1.000
0	0.000	0.000	0.000
TOTAL OTHER	1.001	0.998	1.000



USD# 351
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)	3.0	197,325	65,775	3.0	203,245	67,748	3.0	201,300	67,100
Teachers (Full Time)	25.6	1,154,533	45,099	26.6	1,219,169	45,833	26.6	1,243,552	46,750
Other Certified (Licensed) Personnel	2.5	108,395	43,358	2.5	111,647	44,659	2.5	113,880	45,552
Classified Personnel	30.0	472,589	15,753	30.0	486,767	16,226	30.0	496,502	16,550
Substitutes/Temporary Help	XXXX	48,000	XXXXXXXX	XXXX	49,000	XXXXXXXX	XXXX	50,000	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