

2014-2015 Budget at a Glance



399 - Paradise



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	1,371,253	53%	1,309,537	55%	-5%	1,401,892	46%	7%
Student Support Services	77,315	3%	107,133	4%	39%	102,267	3%	-5%
Instructional Support Services	3,021	0%	18,294	1%	506%	217,227	7%	1087%
Administration & Support	364,927	14%	277,816	12%	-24%	294,730	10%	6%
Operations & Maintenance	322,726	13%	278,480	12%	-14%	335,896	11%	21%
Transportation	285,629	11%	224,060	9%	-22%	168,012	5%	-25%
Food Services	141,038	5%	142,792	6%	1%	140,017	5%	-2%
Capital Improvements	0	0%	0	0%	0%	392,000	13%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	24,449	1%	0%	25,270	1%	3%
Total Expenditures*	2,565,909	100%	2,382,561	100%	-7%	3,077,311	100%	29%
Amount per Pupil	\$18,328		\$17,141		-6%	\$22,139		29%
Current Expenditures**	2,217,072	100%	2,209,888	100%	0%	2,185,754	100%	-1%
Amount per Pupil	\$15,836		\$15,898		0%	\$15,725		-1%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,308,952	51%	1,307,993	55%	4%	1,351,892	44%	-11%
Instruction*** (Current Expenditures)	1,308,952	59%	1,307,993	59%	0%	1,351,892	62%	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)

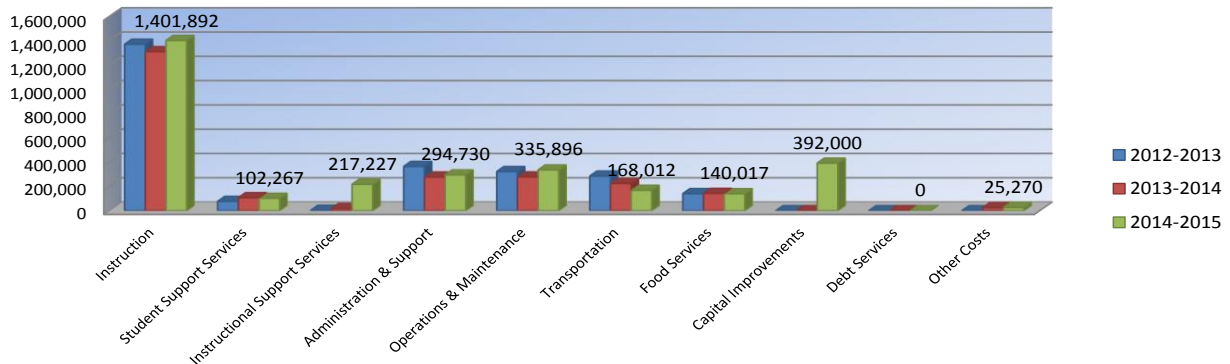
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

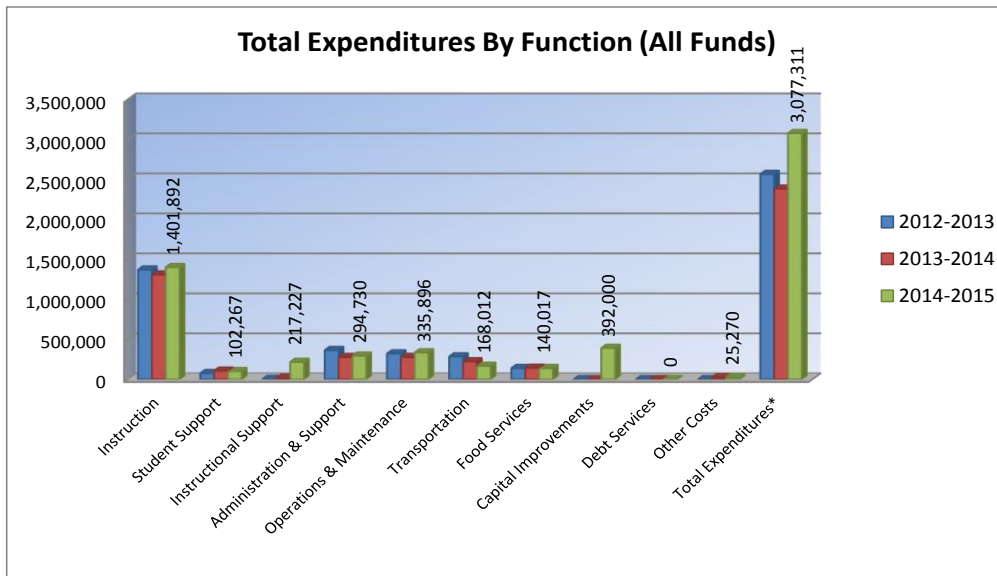
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

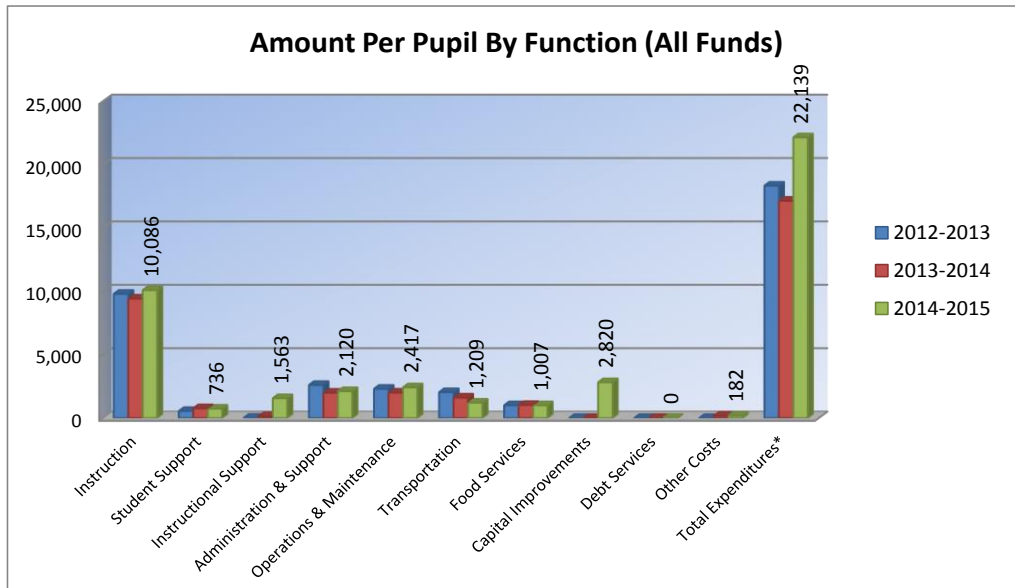
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	1,371,253	1,309,537	1,401,892
Student Support	77,315	107,133	102,267
Instructional Support	3,021	18,294	217,227
Administration & Support	364,927	277,816	294,730
Operations & Maintenance	322,726	278,480	335,896
Transportation	285,629	224,060	168,012
Food Services	141,038	142,792	140,017
Capital Improvements	0	0	392,000
Debt Services	0	0	0
Other Costs	0	24,449	25,270
Total Expenditures*	2,565,909	2,382,561	3,077,311



*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	9,795	9,421	10,086
Student Support	552	771	736
Instructional Support	22	132	1,563
Administration & Support	2,607	1,999	2,120
Operations & Maintenance	2,305	2,003	2,417
Transportation	2,040	1,612	1,209
Food Services	1,007	1,027	1,007
Capital Improvements	0	0	2,820
Debt Services	0	0	0
Other Costs	0	176	182
Total Expenditures*	18,328	17,141	22,139
Enrollment (FTE)*	140.0	139.0	139.0

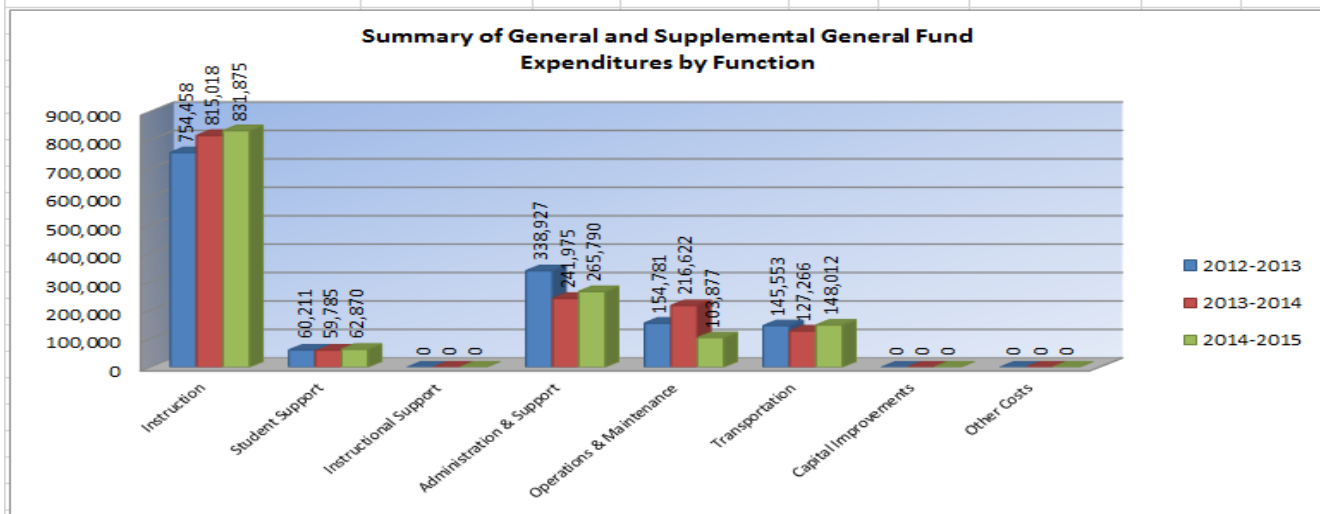


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

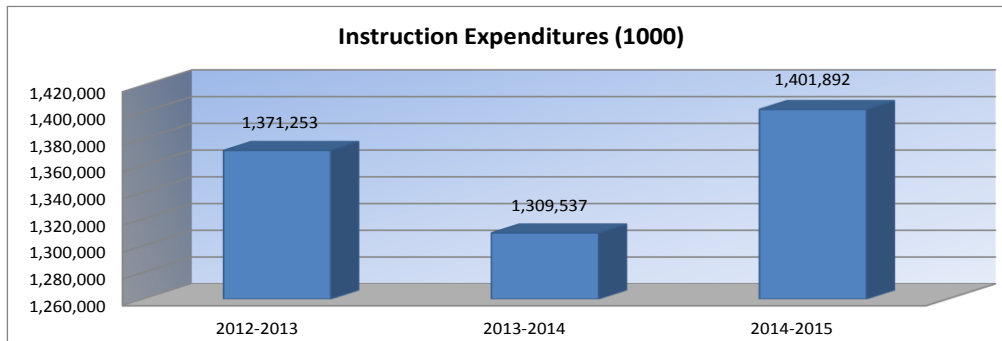
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	754,458	52%	815,018	56%	8%	831,875	59%	2%
Student Support	60,211	4%	59,785	4%	-1%	62,870	4%	5%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	338,927	23%	241,975	17%	-29%	265,790	19%	10%
Operations & Maintenance	154,781	11%	216,622	15%	40%	103,877	7%	-52%
Transportation	145,553	10%	127,266	9%	-13%	148,012	10%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,453,930	100%	1,460,666	100%	0%	1,412,424	100%	-3%
Amount per Pupil	\$10,385		\$10,508		1%	\$10,161		-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	481,543	577,925	20%	589,825	2%
Federal Funds	28,795	25,916	-10%	24,876	-4%
Supplemental General	272,915	237,093	-13%	242,050	2%
At Risk (4yr Old)	13,433	9,689	-28%	14,116	46%
At Risk (K-12)	75,992	70,957	-7%	71,500	1%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	62,301	1,544	-98%	50,000	3138%
Driver Education	3,685	1,904	-48%	2,218	16%
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	217,067	244,819	13%	246,010	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	90,011	96,930	8%	99,000	2%
Gifts/Grants	73,522	401	-99%	4,297	972%
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	43,741	36,504	-17%	58,000	59%
Contingency Reserve	0	0	0%		
Text Book & Student Material	2,015	2,065	2%		
Activity Fund	6,233	3,790	-39%	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	1,371,253	1,309,537	-5%	1,401,892	7%
Enrollment (FTE)*	140.0	139.0	-1%	139.0	0%
Amount per Pupil	9,795	9,421	-4%	10,086	7%
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	1,371,253	1,309,537	-5%	1,401,892	7%



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

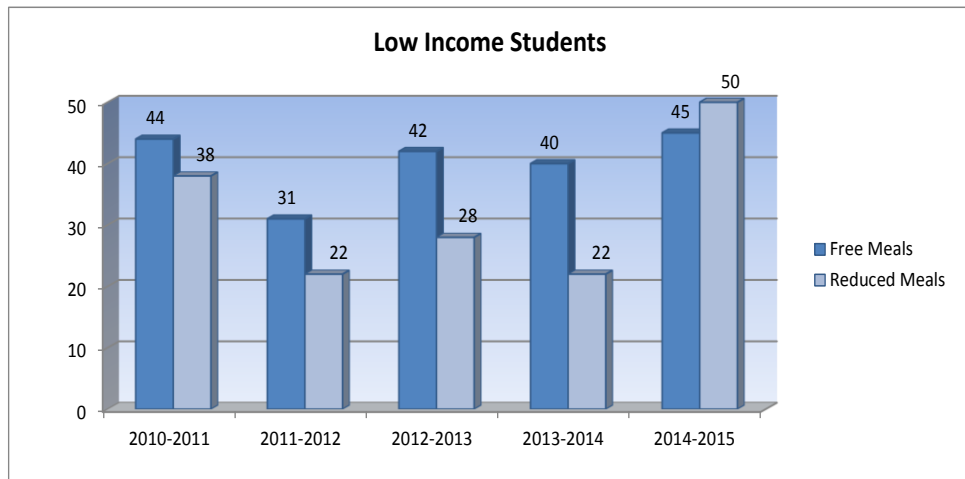
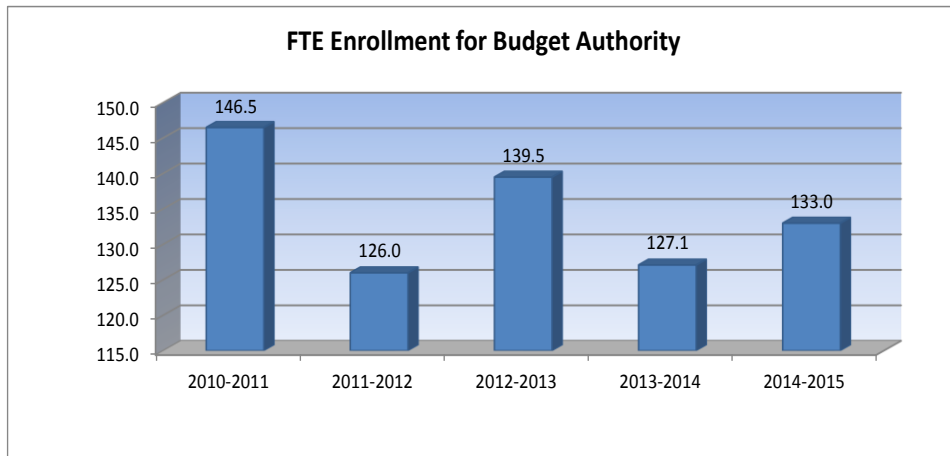
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,389,802	0	1,389,802	0	0	0	0	XXXXXXXXXX
Supplemental General	478,127	72,163	0	0	0	0	405,964	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	14,116	1,116	0	0	0	13,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	72,000	0	0	0	0	72,000	0	0
Bilingual Education	0	0	0	0	0	0	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	891,557	664,663	0	0	0	0	232,657	5,763
Driver Training	2,680	0	680	0	0	1,000	1,000	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	129,457	7,323	642	36,746	0	38,000	46,746	0
Professional Development	0	0	0	0	0	0	0	0
Parent Education Program	1,000	0	0	0	0	1,000	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	248,107	11,872	0	0	0	216,235	20,000	0
Vocational Education	99,000	0	0	0	0	89,000	10,000	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	15,297	15,297	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	0	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	134,300	0	134,300	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	76,314	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	24,469	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	32,103	0	XXXXXXXXXX	32,103	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,507,546	873,217	1,525,424	68,849	0	430,235	716,367	5,763
Less Transfers	430,235							
TOTAL Budget Expenditures	\$3,077,311							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	888,571	852,761	1,525,424
Federal Revenues	76,080	70,338	68,849
Local Revenues	2,028,766	2,020,361	1,146,602
Total Revenues	2,993,417	2,943,460	2,740,875
Revenues Per Pupil	21,382	21,176	19,719

Enrollment Information

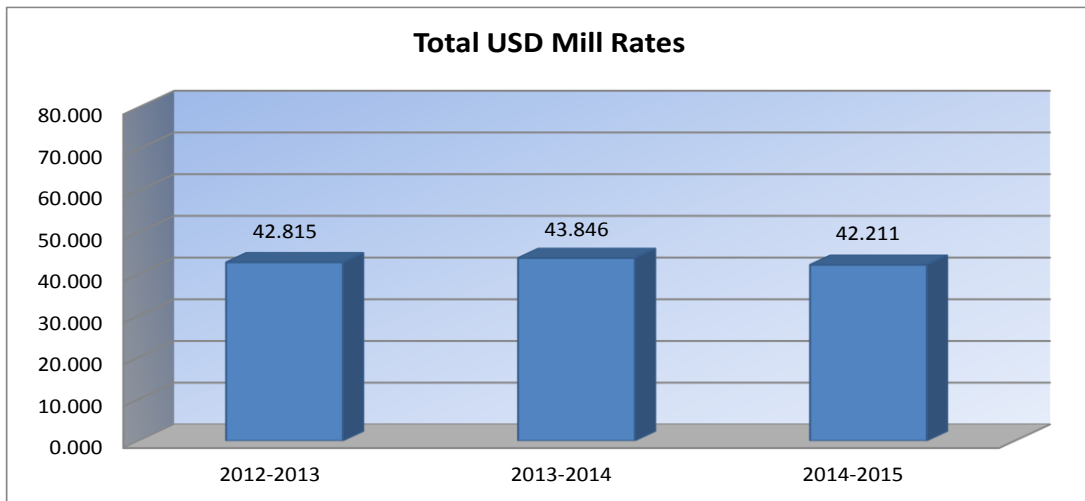
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	146.5	126.0	-14%	139.5	11%	127.1	-9%	133.0	5%
Number of Students - Free Meals	44	31	-30%	42	35%	40	-5%	45	13%
Number of Students - Reduced Meals	38	22	-42%	28	27%	22	-21%	50	127%



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

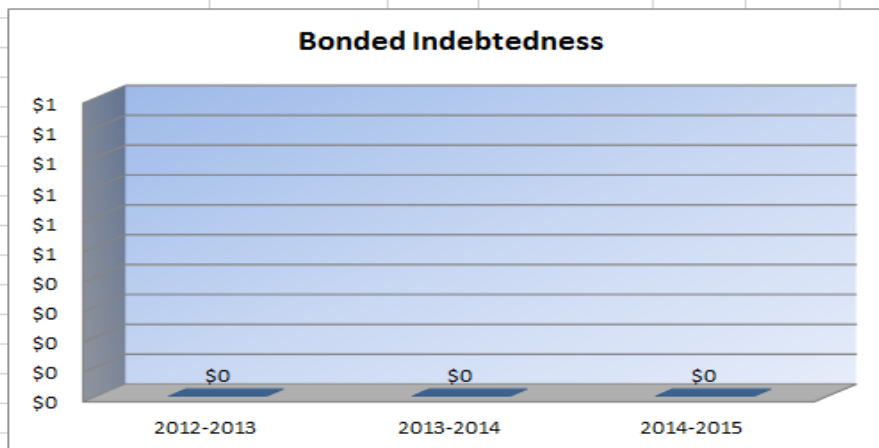
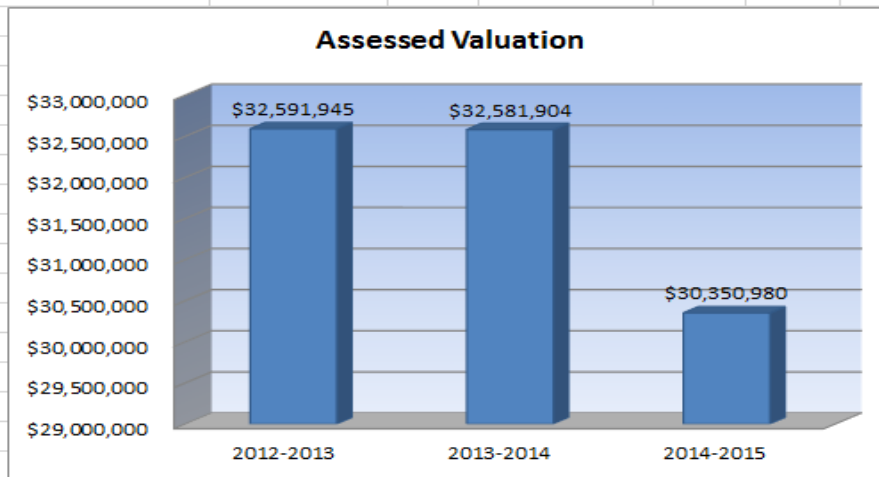
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	14.815	15.846	14.211
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	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	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	42.815	43.846	42.211
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



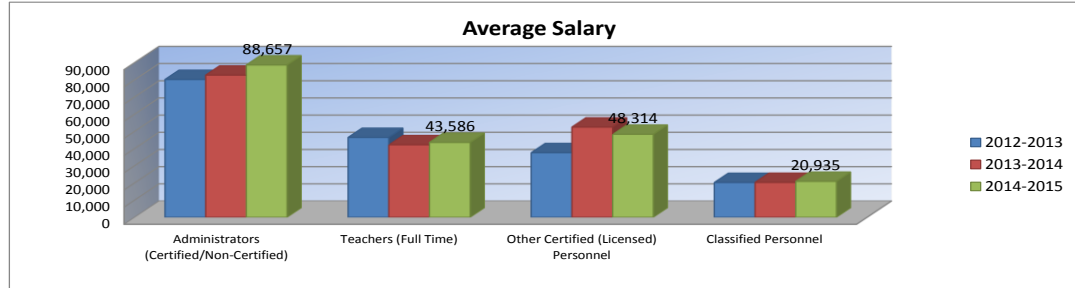
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$32,591,945	\$32,581,904	\$30,350,980
Bonded Indebtedness	0	0	0



USD# 399
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)	2.0	160,424	80,212	1.0	82,736	82,736	1.0	88,657	88,657
Teachers (Full Time)	14.0	650,677	46,477	14.0	590,910	42,208	14.0	610,198	43,586
Other Certified (Licensed) Personnel	2.5	93,984	37,594	3.1	162,734	52,495	3.1	149,772	48,314
Classified Personnel	12.4	251,290	20,265	13.0	264,053	20,312	13.0	272,149	20,935
Substitutes/Temporary Help	XXXXX	24,189	XXXXXXX	XXXXX	32,631	XXXXXXX	XXXXX	32,631	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