

2014-2015 Budget at a Glance



477 - Ingalls



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

USD#

477

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	1,800,501	56%	1,817,995	55%	1%	1,845,382	54%	2%
Student Support Services	72,518	2%	70,656	2%	-3%	70,850	2%	0%
Instructional Support Services	205,088	6%	187,845	6%	-8%	199,495	6%	6%
Administration & Support	337,343	10%	346,408	10%	3%	311,182	9%	-10%
Operations & Maintenance	394,543	12%	414,052	13%	5%	472,249	14%	14%
Transportation	218,197	7%	235,221	7%	8%	249,819	7%	6%
Food Services	169,716	5%	166,928	5%	-2%	177,419	5%	6%
Capital Improvements	32,910	1%	28,356	1%	-14%	30,000	1%	6%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	32,089	1%	0%	50,000	1%	56%
Total Expenditures*	3,230,816	100%	3,299,550	100%	2%	3,406,396	100%	3%
Amount per Pupil	\$13,748		\$14,998		9%	\$15,344		2%
Current Expenditures**	3,086,502	100%	3,120,303	100%	1%	3,052,056	100%	-2%
Amount per Pupil	\$13,134		\$14,183		8%	\$13,748		-3%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,786,679	55%	1,806,607	55%	0%	1,835,382	54%	-1%
Instruction*** (Current Expenditures)	1,786,679	58%	1,806,607	58%	0%	1,835,382	60%	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)

*** 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

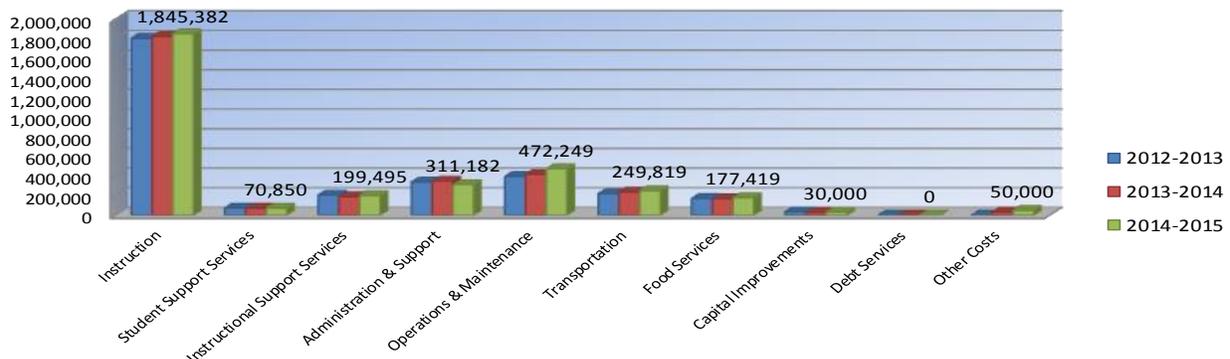
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

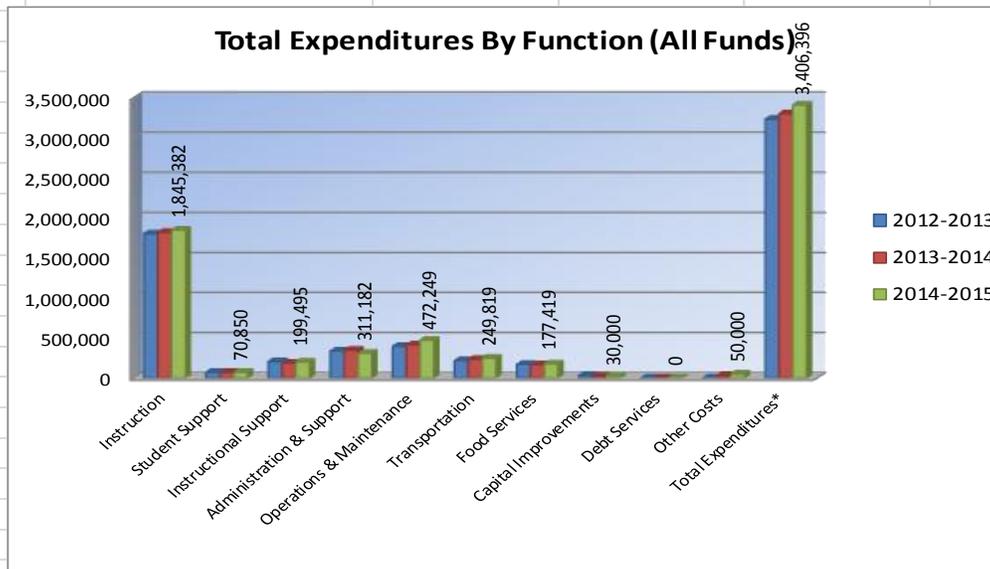
Debt Services - 5100

Transfers - 5200

Summary of Total Expenditures by Function (All Funds)

Total Expenditures By Function (All Funds)

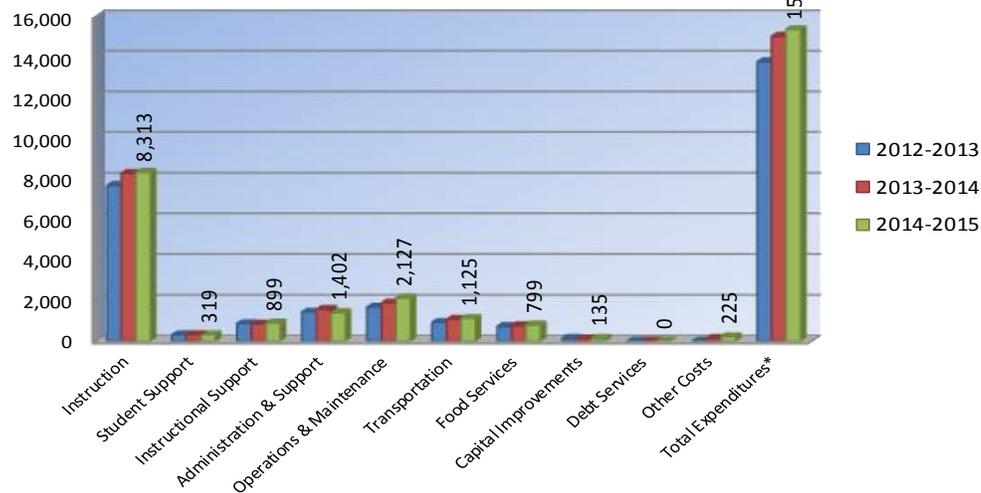
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	1,800,501	1,817,995	1,845,382
Student Support	72,518	70,656	70,850
Instructional Support	205,088	187,845	199,495
Administration & Support	337,343	346,408	311,182
Operations & Maintenance	394,543	414,052	472,249
Transportation	218,197	235,221	249,819
Food Services	169,716	166,928	177,419
Capital Improvements	32,910	28,356	30,000
Debt Services	0	0	0
Other Costs	0	32,089	50,000
Total Expenditures*	3,230,816	3,299,550	3,406,396



*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	7,662	8,264	8,313
Student Support	309	321	319
Instructional Support	873	854	899
Administration & Support	1,436	1,575	1,402
Operations & Maintenance	1,679	1,882	2,127
Transportation	928	1,069	1,125
Food Services	722	759	799
Capital Improvements	140	129	135
Debt Services	0	0	0
Other Costs	0	146	225
Total Expenditures*	13,748	14,998	15,344
Enrollment (FTE)*	235.0	220.0	222.0

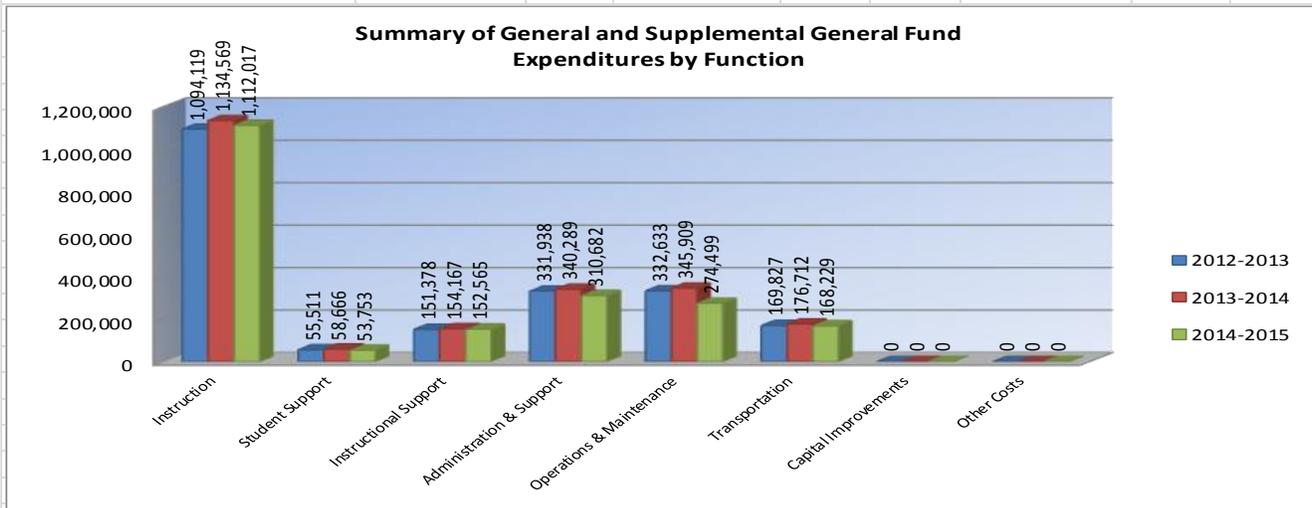
Amount Per Pupil By Function (All Funds)

*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.

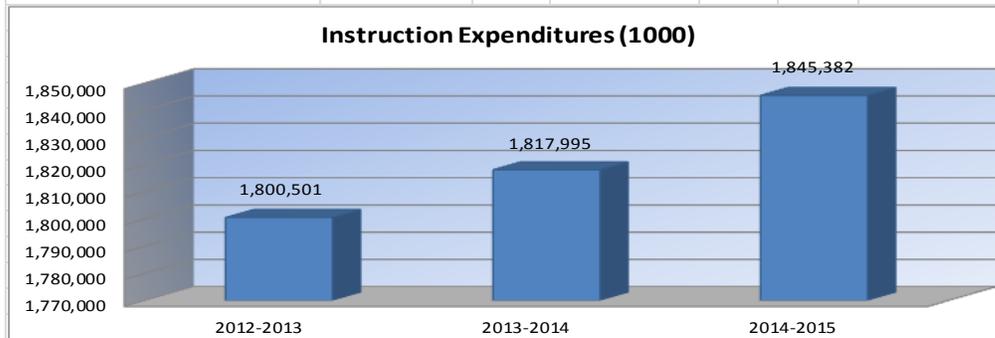
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,094,119	51%	1,134,569	51%	4%	1,112,017	54%	-2%
Student Support	55,511	3%	58,666	3%	6%	53,753	3%	-8%
Instructional Support	151,378	7%	154,167	7%	2%	152,565	7%	-1%
Administration & Support	331,938	16%	340,289	15%	3%	310,682	15%	-9%
Operations & Maintenance	332,633	16%	345,909	16%	4%	274,499	13%	-21%
Transportation	169,827	8%	176,712	8%	4%	168,229	8%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,135,406	100%	2,210,312	100%	4%	2,071,745	100%	-6%
Amount per Pupil	\$9,087		\$10,047		11%	\$9,332		-7%

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.



		USD#		477	
Instruction Expenditures (1000)					
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,019,621	1,003,037	-2%	1,027,017	2%
Federal Funds	54,418	70,707	30%	44,563	-37%
Supplemental General	74,498	131,532	77%	85,000	-35%
At Risk (4yr Old)	27,436	32,125	17%	33,767	5%
At Risk (K-12)	181,251	120,725	-33%	144,730	20%
Bilingual Education	52,310	45,842	-12%	45,908	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	13,822	11,388	-18%	20,000	76%
Driver Education	5,272	5,382	2%	6,510	21%
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	238,526	247,313	4%	258,332	4%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	11,952	0%	50,000	318%
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	104,754	111,411	6%	129,555	16%
Contingency Reserve	0	0	0%		
Text Book & Student Material	7,064	9,855	40%		
Activity Fund	21,529	16,726	-22%	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	1,800,501	1,817,995	1%	1,845,382	2%
Enrollment (FTE)*	235.0	220.0	-6%	222.0	1%
Amount per Pupil	7,662	8,264	8%	8,313	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	0	0	0%	0	0%
TOTAL	1,800,501	1,817,995	1%	1,845,382	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	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	1,937,171	289	1,936,882	0	0	0	0	XXXXXXXXXX
Supplemental General	677,428	84,077	22,491				570,860	XXXXXXXXXX
Adult Education	0	0	0				0	0
At Risk (4yr Old)	33,767	0		0	0	21,833	11,934	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	154,080	0		0	0	154,080	0	0
Bilingual Education	46,609	0		0	0	46,609	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	354,340	457,505	0	0	0	0	142,417	245,582
Driver Training	6,510	2,113	1,530	0	0	2,000	1,000	133
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	171,419	1,877	1,214	65,235	550	60,000	43,400	857
Professional Development	0	0		0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	258,332	0	0	0	0	258,332	0	0
Vocational Education	0	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	62,520	36,087					26,433	0
Textbook & Student Materials Revolving		40,197						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	182,055	0	182,055					XXXXXXXXXX
Contingency Reserve		201,495						XXXXXXXXXX
Activity Funds		4,381						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
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	0	0	0	0	0		0	0
Federal Funds	65,019	8,231	XXXXXXXXXX	56,788	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,949,250	836,252	2,144,172	122,023	550	542,854	796,044	246,572
Less Transfers	542,854							
TOTAL Budget Expenditures	\$3,406,396							

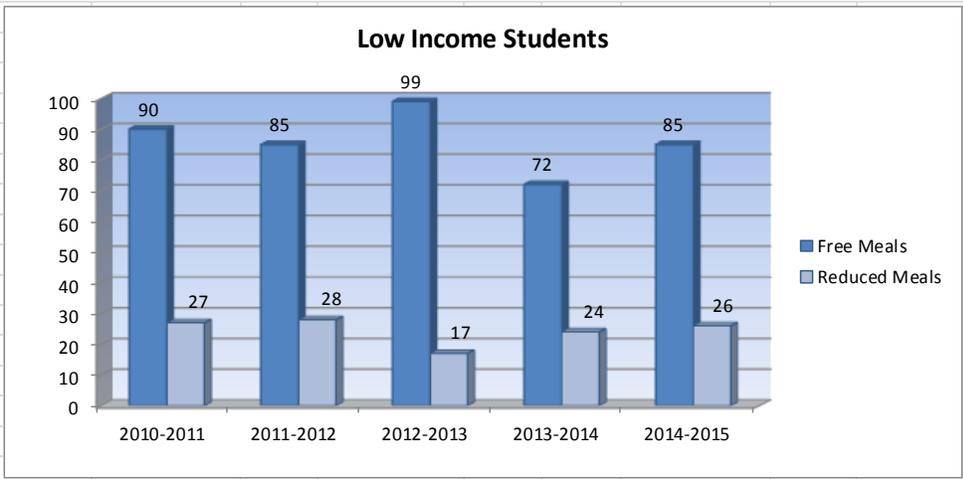
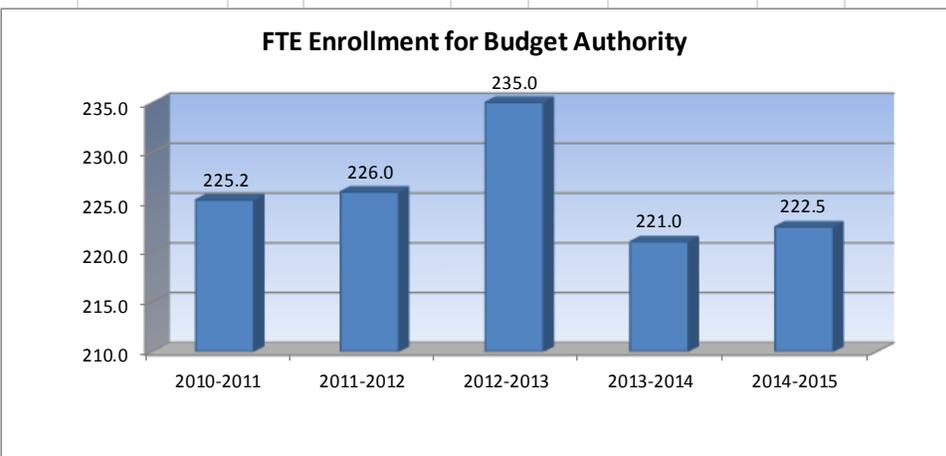
Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	1,957,416	1,762,321	2,144,172
Federal Revenues	141,709	156,590	122,023
Local Revenues	1,727,672	1,782,248	1,339,448
Total Revenues	3,826,797	3,701,159	3,605,643
Revenues Per Pupil	16,284	16,823	16,242

USD# 477

Enrollment Information

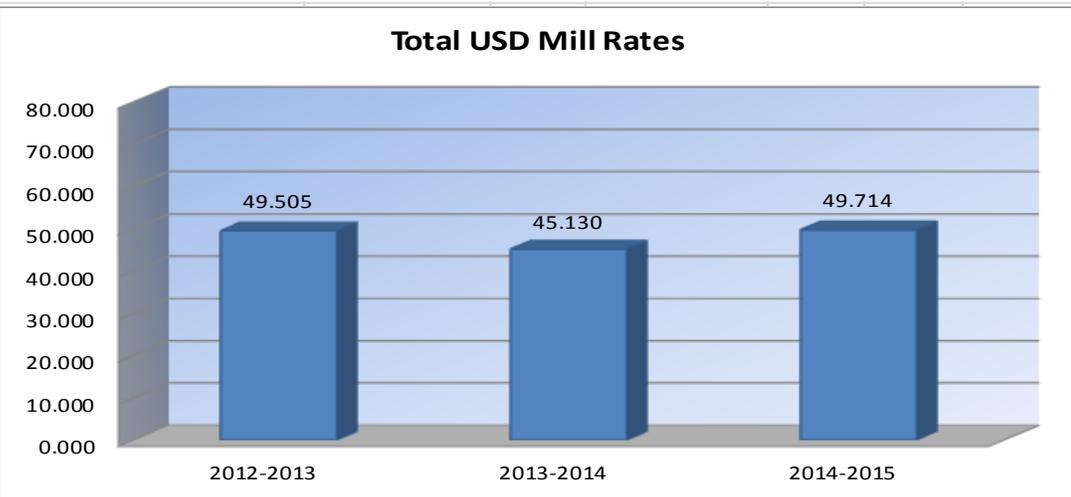
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	225.2	226.0	0%	235.0	4%	221.0	-6%	222.5	1%
Number of Students - Free Meals	90	85	-6%	99	16%	72	-27%	85	18%
Number of Students - Reduced Meals	27	28	4%	17	-39%	24	41%	26	8%



*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	25.505	21.130	23.714
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	6.000
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	49.505	45.130	49.714
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	2.488	2.500	2.500
Rec Comm Employee Bnfts	0.325	0.327	0.327
TOTAL OTHER	2.813	2.827	2.827



USD# 477
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)	2.5	175,272	70,109	2.5	182,055	72,822	2.5	184,240	73,696
Teachers (Full Time)	21.7	1,060,070	48,851	21.7	1,052,849	48,518	21.7	1,065,483	49,101
Other Certified (Licensed) Personnel	2.0	98,424	49,212	2.0	99,604	49,802	2.0	100,799	50,400
Classified Personnel	18.0	419,357	23,298	18.5	436,591	23,600	19.0	443,140	23,323
Substitutes/Temporary Help	XXXXX	18,070	XXXXXXXXXX	XXXXX	18,431	XXXXXXXXXX	XXXXX	18,500	XXXXXXXXXX



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