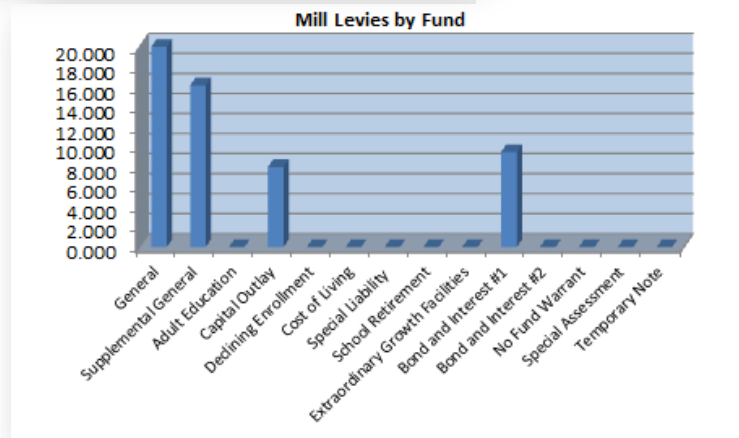
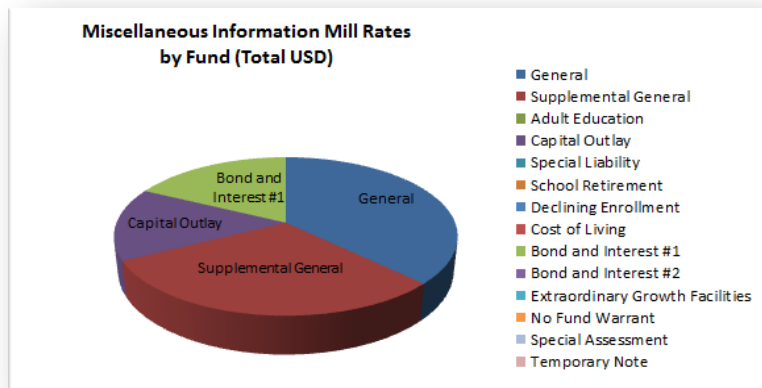


# BUDGET AT A GLANCE

2015-16



USD 263 - Mulvane



School Finance  
 Kansas State Department of Education  
 Landon State Office Building  
 900 SW Jackson Street, Suite 356  
 Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)



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**Summary of Total Expenditures By Function (All Funds)**

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	9,769,665	51%	10,149,452	51%	4%	10,408,532	49%	3%
Student Support Services	1,083,286	6%	1,013,771	5%	-6%	1,042,075	5%	3%
Instructional Support Services	335,588	2%	303,173	2%	-10%	346,938	2%	14%
Administration & Support	2,236,902	12%	2,300,525	11%	3%	2,284,419	11%	-1%
Operations & Maintenance	1,673,845	9%	1,541,741	8%	-8%	1,886,506	9%	22%
Transportation	472,060	2%	462,858	2%	-2%	530,518	3%	15%
Food Services	861,791	4%	843,870	4%	-2%	1,059,115	5%	26%
Capital Improvements	636,675	3%	149,394	1%	-77%	1,000,000	5%	569%
Debt Services	2,171,635	11%	3,278,232	16%	51%	2,541,164	12%	-22%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>19,241,447</b>	<b>100%</b>	<b>20,043,016</b>	<b>100%</b>	<b>4%</b>	<b>21,099,267</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$10,954		\$11,467		5%	\$12,068		5%
<b>Current Expenditures**</b>	<b>16,229,657</b>	<b>100%</b>	<b>16,477,682</b>	<b>100%</b>	<b>2%</b>	<b>17,067,595</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$9,239		\$9,427		2%	\$9,762		4%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	9,762,332	51%	10,149,189	51%	0%	10,408,532	49%	-2%
Instruction*** (Current Expenditures)	9,762,332	60%	10,149,189	62%	2%	10,408,532	61%	-1%

\* 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.

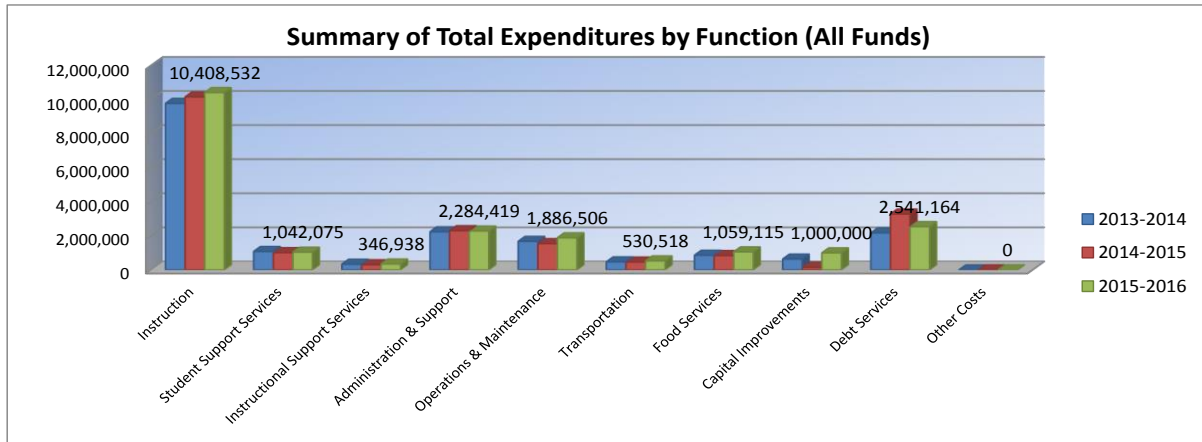
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

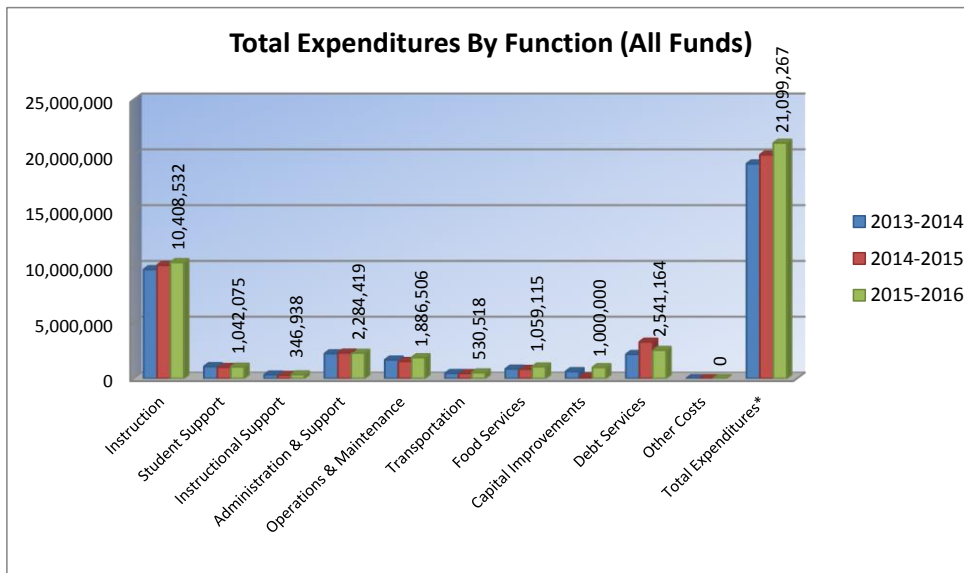
Further definition of what goes into each category:

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



**Total Expenditures By Function (All Funds)**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	9,769,665	10,149,452	10,408,532
Student Support	1,083,286	1,013,771	1,042,075
Instructional Support	335,588	303,173	346,938
Administration & Support	2,236,902	2,300,525	2,284,419
Operations & Maintenance	1,673,845	1,541,741	1,886,506
Transportation	472,060	462,858	530,518
Food Services	861,791	843,870	1,059,115
Capital Improvements	636,675	149,394	1,000,000
Debt Services	2,171,635	3,278,232	2,541,164
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>19,241,447</b>	<b>20,043,016</b>	<b>21,099,267</b>

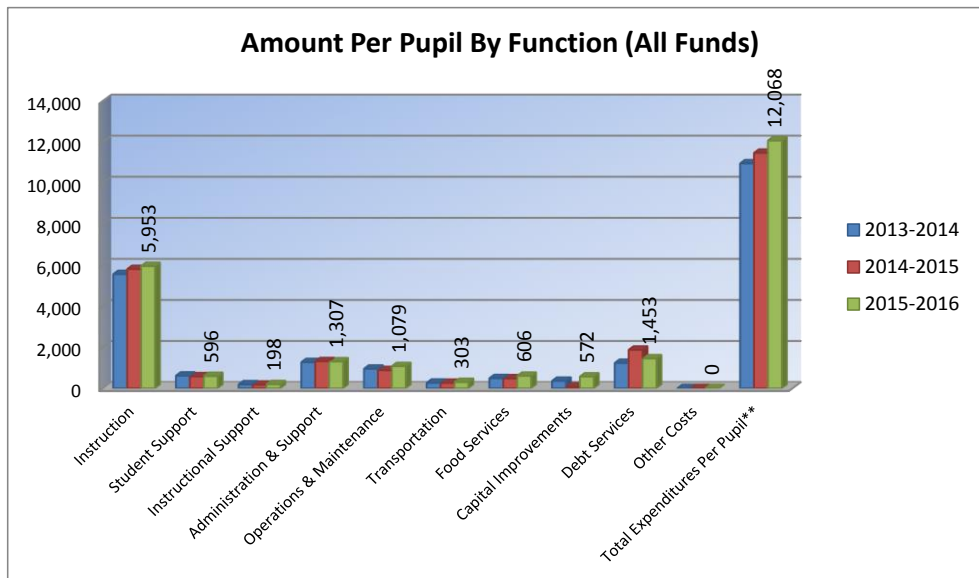


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	5,562	5,807	5,953
Student Support	617	580	596
Instructional Support	191	173	198
Administration & Support	1,273	1,316	1,307
Operations & Maintenance	953	882	1,079
Transportation	269	265	303
Food Services	491	483	606
Capital Improvements	362	85	572
Debt Services	1,236	1,876	1,453
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>10,954</b>	<b>11,467</b>	<b>12,068</b>
Enrollment (FTE)*	1,756.6	1,747.9	1,748.4

\*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

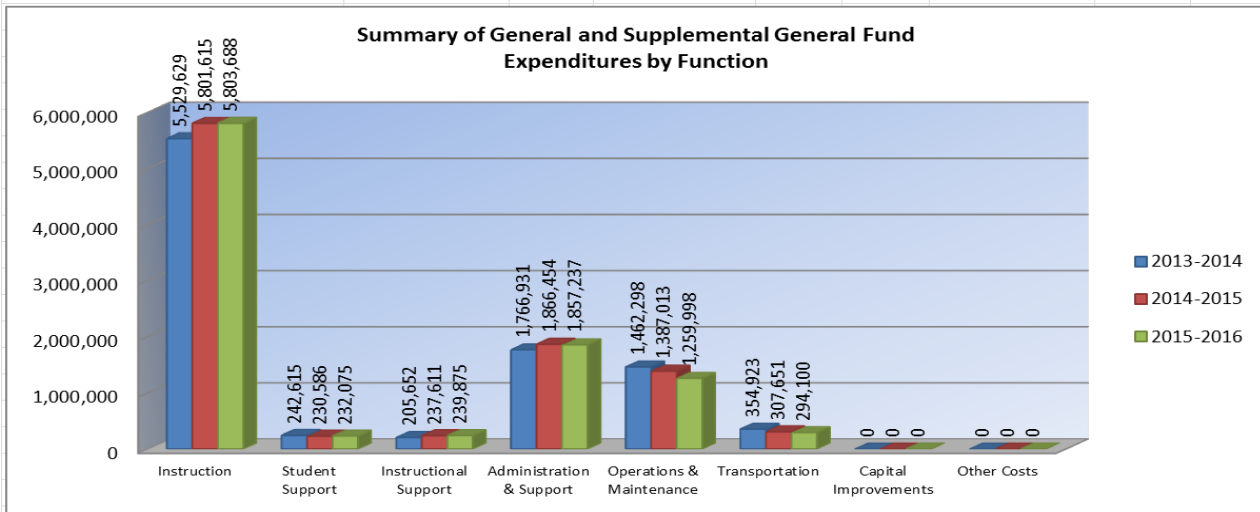


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

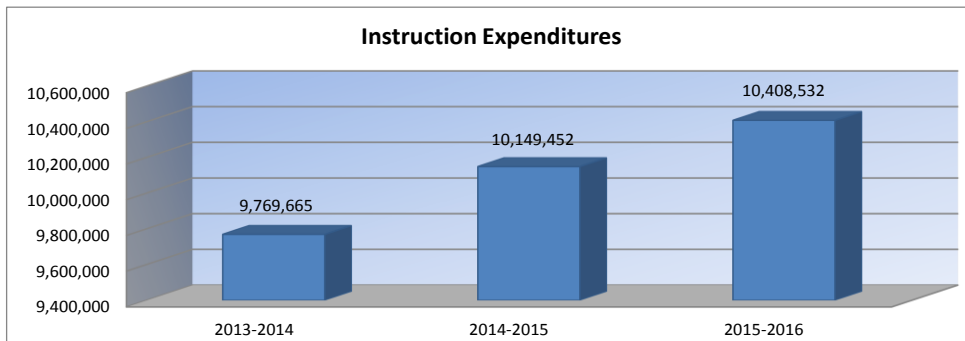
	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	5,529,629	58%	5,801,615	59%	5%	5,803,688	60%	0%
Student Support	242,615	3%	230,586	2%	-5%	232,075	2%	1%
Instructional Support	205,652	2%	237,611	2%	16%	239,875	2%	1%
Administration & Support	1,766,931	18%	1,866,454	19%	6%	1,857,237	19%	0%
Operations & Maintenance	1,462,298	15%	1,387,013	14%	-5%	1,259,998	13%	-9%
Transportation	354,923	4%	307,651	3%	-13%	294,100	3%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>9,562,048</b>	<b>100%</b>	<b>9,830,930</b>	<b>100%</b>	<b>3%</b>	<b>9,686,973</b>	<b>100%</b>	<b>-1%</b>
Amount per Pupil	\$5,443		\$5,624		3%	\$5,540		-1%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Instruction Expenditures (1000)**

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	4,953,638	5,048,061	2%	5,040,402	0%
Federal Funds	226,377	222,334	-2%	243,031	9%
Supplemental General	575,991	753,554	31%	763,286	1%
At Risk (4yr Old)	73,073	68,094	-7%	80,000	17%
At Risk (K-12)	751,124	780,530	4%	880,230	13%
Bilingual Education	2,770	2,911	5%	3,000	3%
Virtual Education	0	0	0%	30,323	0%
Capital Outlay	7,333	263	-96%	0	-100%
Driver Education	17,137	15,439	-10%	18,031	17%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	45,222	49,865	10%	80,000	60%
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	1,757,186	1,856,278	6%	2,046,000	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	284,324	268,452	-6%	278,787	4%
Gifts/Grants	29,318	118,282	303%	144,838	22%
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	717,000	717,000	0%	800,604	12%
Contingency Reserve	136,789	0	-100%		
Text Book & Student Material	122,588	155,226	27%		
Activity Fund	69,795	93,163	33%		
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%
<b>SUBTOTAL</b>	<b>9,769,665</b>	<b>10,149,452</b>	<b>4%</b>	<b>10,408,532</b>	<b>3%</b>
Enrollment (FTE)*	1,756.6	1,747.9	0%	1,748.4	0%
Amount per Pupil	5,562	5,807	4%	5,953	3%
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%
<b>TOTAL</b>	<b>9,769,665</b>	<b>10,149,452</b>	<b>4%</b>	<b>10,408,532</b>	<b>3%</b>



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 current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.



## Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	12,447,834	0	12,447,834	0	0	0	0	0
Supplemental General	3,411,536	0				1,266,696	2,144,840	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	80,000	0		0	XXXXXXXXXXXX	80,000	0	0
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	1,000,230	37,873		0	XXXXXXXXXXXX	912,357	50,000	0
Bilingual Education	3,000	0		0	XXXXXXXXXXXX	3,000	0	0
Virtual Education	30,323	0				30,323	0	0
Capital Outlay	1,912,172	813,085		0		3,100	44,318	1,051,669
Driver Training	83,031	65,331	5,700	0	XXXXXXXXXXXX	0	12,000	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	80,000	0		0	XXXXXXXXXXXX	0	80,000	0
Food Service	1,156,115	343,475	8,007	477,706	XXXXXXXXXXXX	5,000	321,927	0
Professional Development	28,463	28,463		0	XXXXXXXXXXXX	0	0	0
Parent Education Program	30,000	0	16,328	0	XXXXXXXXXXXX	10,613	3,059	0
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0
Special Education	2,900,000	1,247,942	0	423,062	XXXXXXXXXXXX	2,267,250	0	1,038,254
Vocational Education	285,387	103,533	0	26,618	XXXXXXXXXXXX	255,236	0	100,000
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	144,838	44,838					100,000	0
Textbook & Student Materials Revolving		174,335						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,297,604	0				1,297,604		XXXXXXXXXX
Contingency Reserve		727,823						XXXXXXXXXX
Activity Funds		91,286						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,119,500	1,299,196	699,435	0		0	1,467,557	1,346,688
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			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0		0	0	0
Federal Funds	261,631	13,222	XXXXXXXXXXXX	248,409	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>27,271,664</b>	<b>4,990,402</b>	<b>13,177,304</b>	<b>1,175,795</b>	<b>3,100</b>	<b>6,172,397</b>	<b>5,231,052</b>	<b>2,484,942</b>
Less Transfers	6,172,397							
<b>TOTAL Budget Expenditures</b>	<b>\$21,099,267</b>							

### Sources of Revenue - - State, Federal, Local

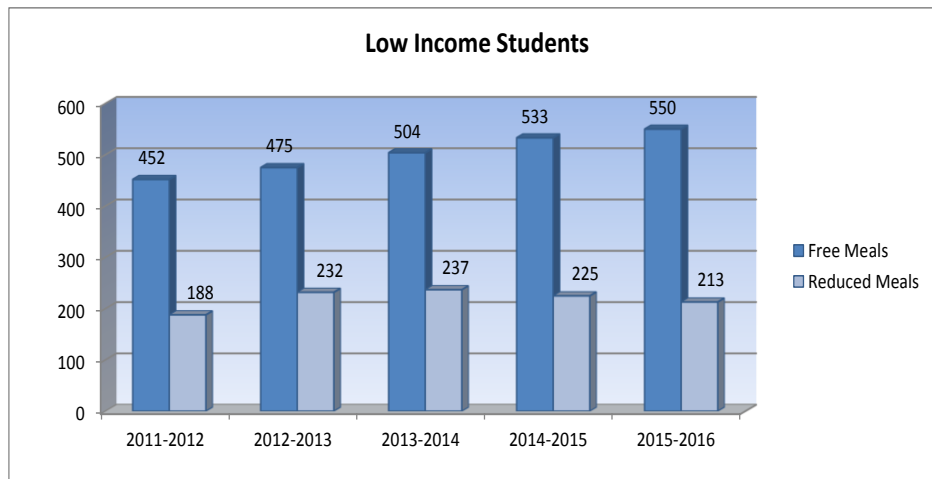
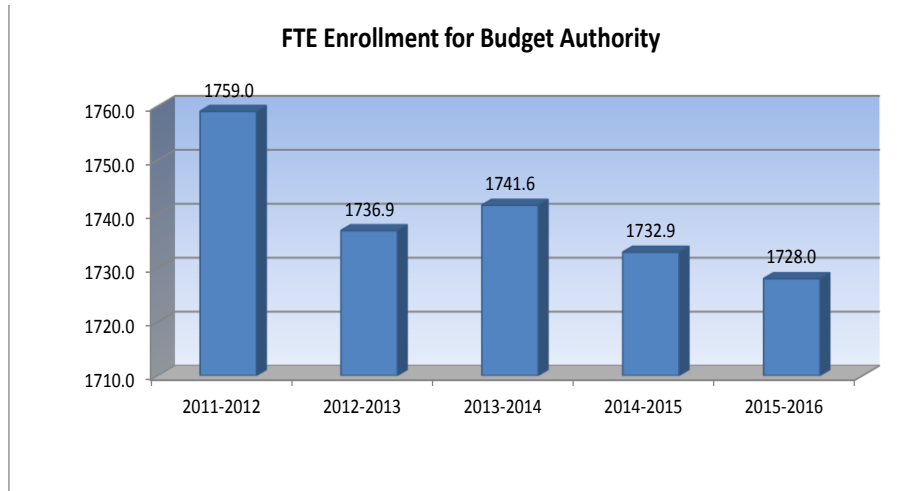
	2013-2014	2014-2015	2015-2016
State Revenues	11,055,240	12,916,889	13,177,304
Federal Revenues	1,142,356	1,172,721	1,175,795
Local Revenues*	7,186,741	5,441,595	5,234,152
<b>Total Revenues</b>	<b>19,384,337</b>	<b>19,531,205</b>	<b>19,587,251</b>
Revenues Per Pupil	11,035	11,174	11,203

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.

**Enrollment Information**

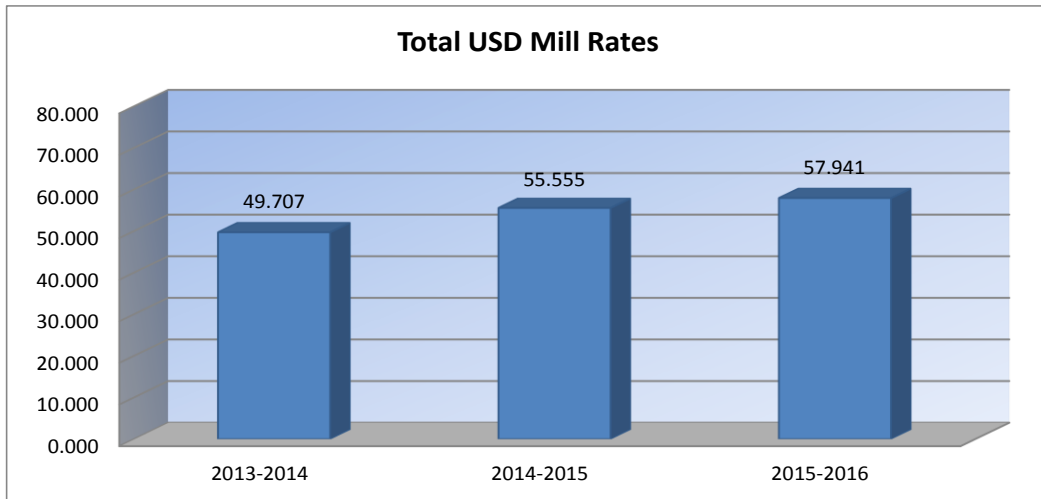
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	1,759.0	1,736.9	-1%	1,741.6	0%	1,732.9	0%	1,728.0	0%
Number of Students - Free Meals	452	475	5%	504	6%	533	6%	550	3%
Number of Students - Reduced Meals	188	232	23%	237	2%	225	-5%	213	-5%



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

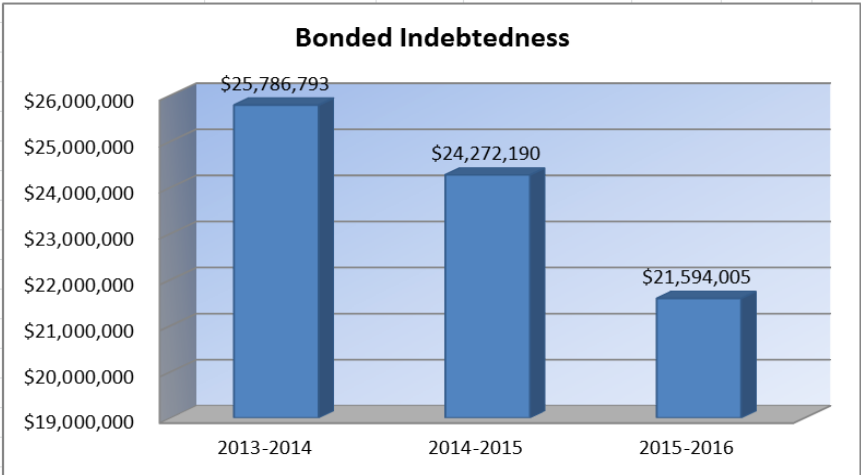
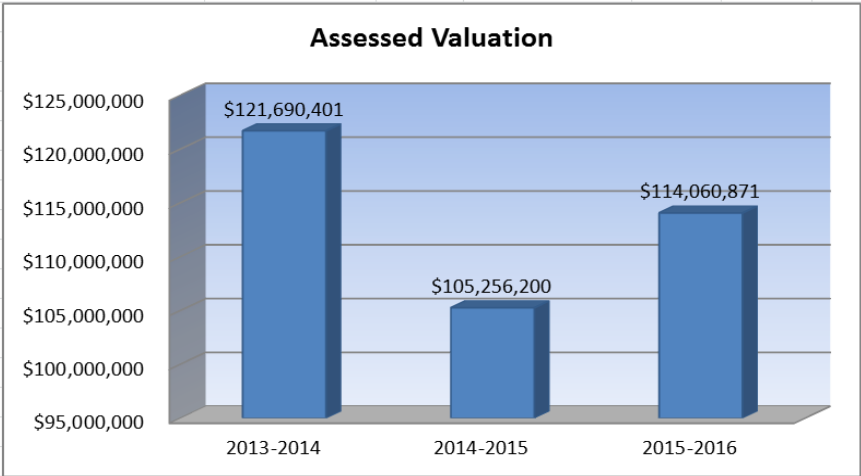
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>
General	20.000	20.000	20.000
Supplemental General	14.258	16.779	18.487
Adult Education	0.000	0.000	0.000
Capital Outlay	6.011	6.015	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	9.438	12.761	11.454
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
<b>TOTAL USD</b>	<b>49.707</b>	<b>55.555</b>	<b>57.941</b>
Historical Museum	0.425	0.100	0.564
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	5.250	5.250	5.250
Rec Comm Employee Bnfts	0.000	0.000	0.562
<b>TOTAL OTHER</b>	<b>5.675</b>	<b>5.350</b>	<b>6.376</b>



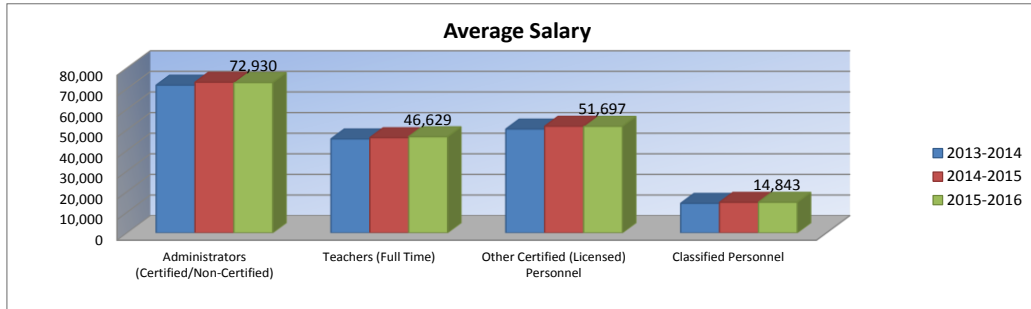
**Other Information**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>
Assessed Valuation	\$121,690,401	\$105,256,200	\$114,060,871
Bonded Indebtedness	25,786,793	24,272,190	21,594,005



USD# 263  
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	16.0	1,146,431	71,652	16.0	1,169,090	73,068	15.5	1,130,412	72,930
Teachers (Full Time)	128.0	5,832,313	45,565	129.0	5,954,977	46,163	127.0	5,921,829	46,629
Other Certified (Licensed) Personnel	18.9	951,626	50,351	17.7	915,527	51,725	18.3	946,058	51,697
Classified Personnel	180.0	2,575,768	14,310	175.0	2,591,871	14,811	160.0	2,374,865	14,843
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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) website below:**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications website below:**

<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 website below:**

<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