

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

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				USD#		477		
<b>Summary of Total Expenditures By Function (All Funds)</b>								
	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%
<b>Total Expenditures*</b>	<b>3,230,816</b>	<b>100%</b>	<b>3,299,550</b>	<b>100%</b>	<b>2%</b>	<b>3,406,396</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$13,748		\$14,998		9%	\$15,344		2%
<b>Current Expenditures**</b>	<b>3,086,502</b>	<b>100%</b>	<b>3,120,303</b>	<b>100%</b>	<b>1%</b>	<b>3,052,056</b>	<b>100%</b>	<b>-2%</b>
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)

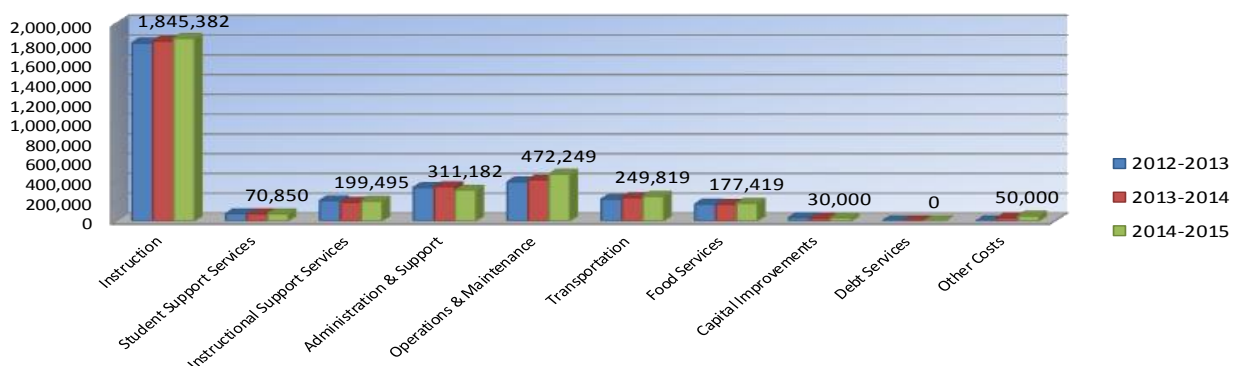
\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

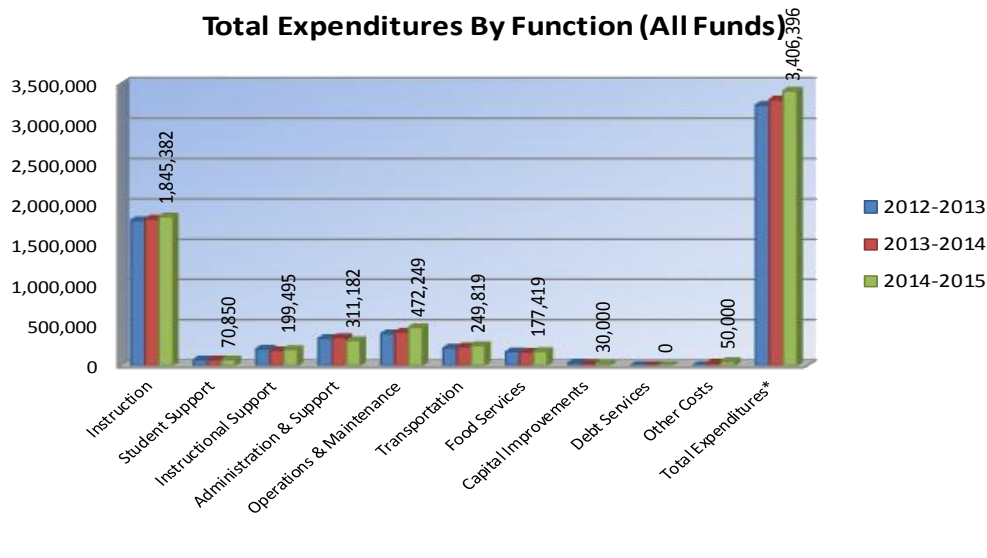
Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2900 and 3300
Administration & Support - 2300, 2400 and 2500	Capital Improvements - 4000
Operations & Maintenance - 2600	Debt Services - 5100
	Transfers - 5200

#### Summary of Total Expenditures by Function (All Funds)



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

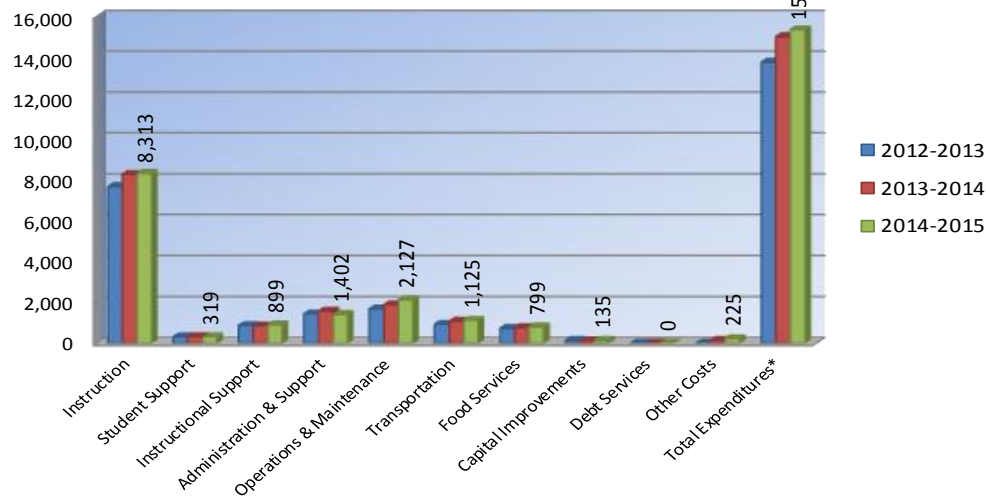
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	1,800,501	1,817,995	1,845,382
Student Support	72,518	70,656	70,850
Instructional Support	205,088	187,845	199,495
Administration & Support	337,343	346,408	311,182
Operations & Maintenance	394,543	414,052	472,249
Transportation	218,197	235,221	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
<b>Total Expenditures*</b>	<b>3,230,816</b>	<b>3,299,550</b>	<b>3,406,396</b>

**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)**

	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
<b>Total Expenditures*</b>	<b>13,748</b>	<b>14,998</b>	<b>15,344</b>
Enrollment (FTE)*	235.0	220.0	222.0

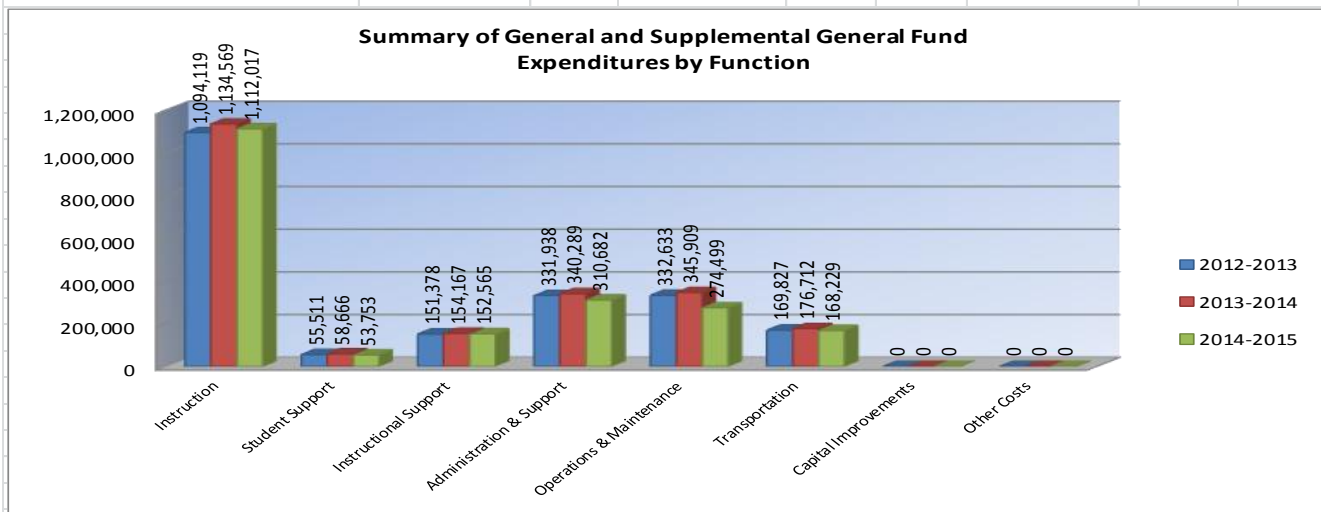
**Amount Per Pupil By Function (All Funds)**

\*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.

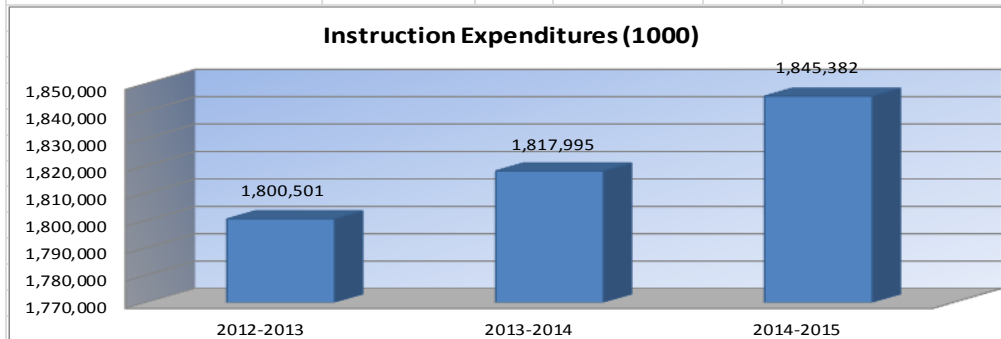
**Summary of General and Supplemental General Fund  
Expenditures by Function**

	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%
<b>Total Expenditures</b>	<b>2,135,406</b>	<b>100%</b>	<b>2,210,312</b>	<b>100%</b>	<b>4%</b>	<b>2,071,745</b>	<b>100%</b>	<b>-6%</b>
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)								



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.

USD 477

## Sources of Revenue and Proposed Budget for 2014-15

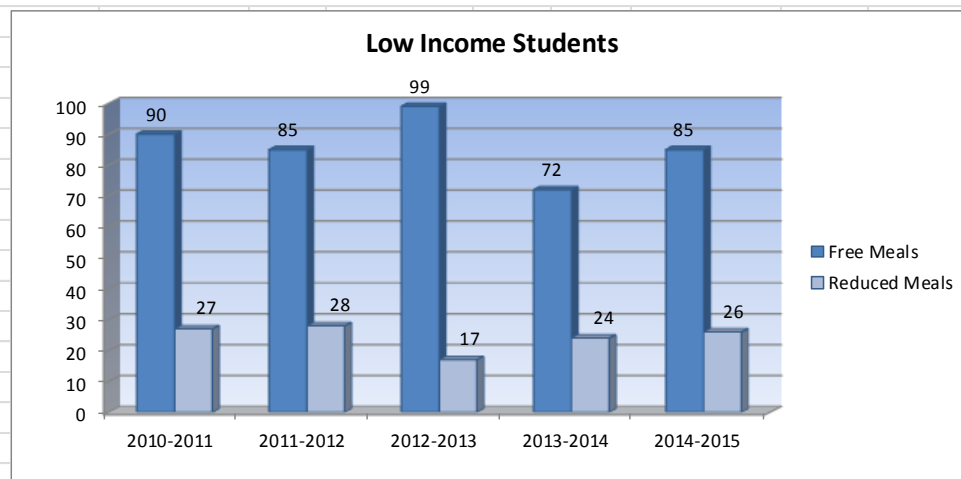
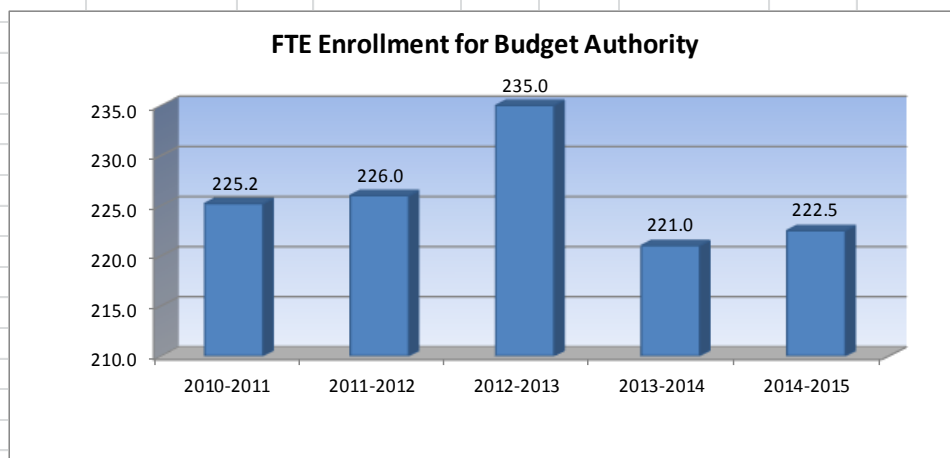
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local Transfers	Other
General	1,937,171	289	1,936,882	0	0	0	0
Supplemental General	677,428	84,077	22,491				570,860
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	33,767	0		0	0	21,833	11,934
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	154,080	0		0	0	154,080	0
Bilingual Education	46,609	0		0	0	46,609	0
Virtual Education	0	0			0	0	0
Capital Outlay	354,340	457,505	0	0	0	0	142,417
Driver Training	6,510	2,113	1,530	0	0	2,000	1,000
Declining Enrollment	0	0				0	0
Extraordinary School Program	0	0		0	0	0	0
Food Service	171,419	1,877	1,214	65,235	550	60,000	43,400
Professional Development	0	0		0	0	0	0
Parent Education Program	0	0	0		0	0	0
Summer School	0	0		0	0	0	0
Special Education	258,332	0	0	0	0	258,332	0
Vocational Education	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund		0					0
Gifts and Grants	62,520	36,087					26,433
Textbook & Student Materials Revolving		40,197					0
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0				0	0
KPERS Special Retirement Contribution	182,055	0	182,055				0
Contingency Reserve		201,495					0
Activity Funds		4,381					0
Tuition Reimbursement		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
Special Assessment	0	0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0		0
Federal Funds	65,019	8,231	xxxxxxx	56,788	xxxxxxx	xxxxxxx	xxxxxxx
Cost of Living	0	0	xxxxxxx	xxxxxxx	xxxxxxx	0	0
SUBTOTAL	3,949,250	836,252	2,144,172	122,023	550	542,854	796,044
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

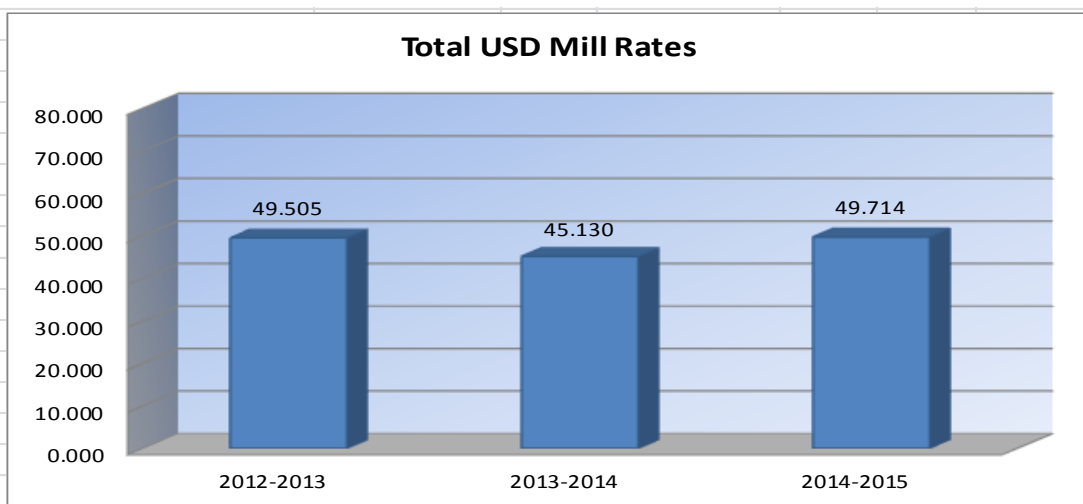


				USD#	477				
	<b>Enrollment Information</b>								
	<b>2010-2011</b>	<b>2011-2012</b>	<b>%</b>	<b>2012-2013</b>	<b>%</b>	<b>2013-2014</b>	<b>%</b>	<b>2014-2015</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>inc/ dec</b>	<b>Actual</b>	<b>inc/ dec</b>	<b>Actual</b>	<b>inc/ dec</b>	<b>Budget</b>	<b>inc/ dec</b>
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%

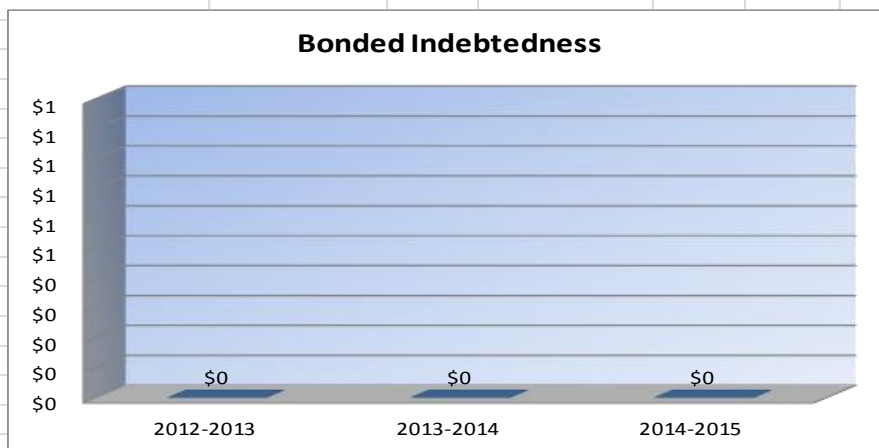
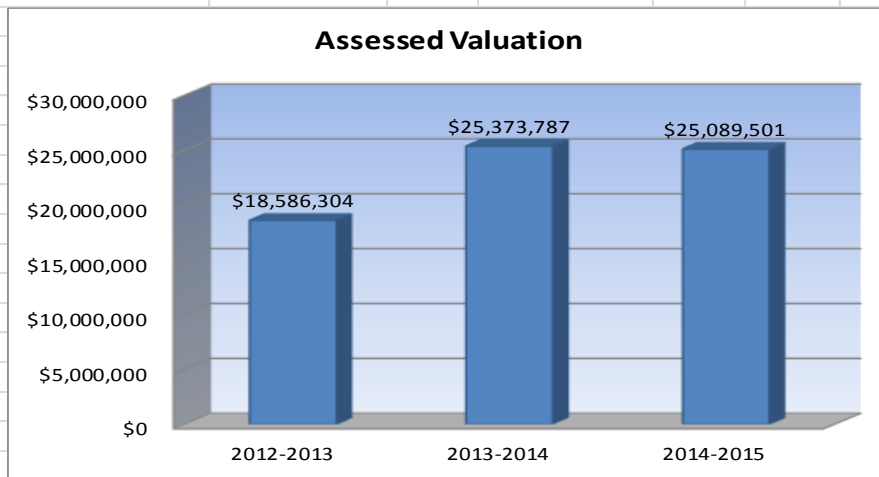


\*FTE for state aid and budget authority purposes for the general fund.

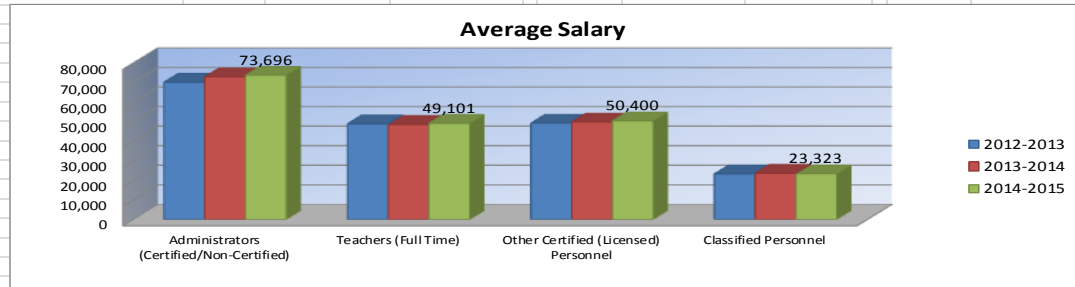
		USD# <u>477</u>	
<b>Miscellaneous Information</b>			
<b>Mill Rates by Fund</b>			
	2012-2013	2013-2014	2014-2015
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	25.505	21.130	23.714
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	6.000
Declining Enrollment	0.000	0.000	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
<b>TOTAL USD</b>	<b>49.505</b>	<b>45.130</b>	<b>49.714</b>
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
<b>TOTAL OTHER</b>	<b>2.813</b>	<b>2.827</b>	<b>2.827</b>



		USD# 477	
<b>Other Information</b>			
	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>
Assessed Valuation	\$18,586,304	\$25,373,787	\$25,089,501
Bonded Indebtedness	0	0	0



USD# 477									
AVERAGE SALARY									



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/T teachers; All Other T 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. <b>Generally</b> 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