

# Budget at a Glance 2017-18



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)**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	9,907,075	51%	10,364,811	52%	5%	11,671,636	51%	13%
Student Support Services	1,051,047	5%	1,035,907	5%	-1%	1,203,945	5%	16%
Instructional Support Services	331,524	2%	306,970	2%	-7%	376,715	2%	23%
Administration & Support	2,072,629	11%	2,153,375	11%	4%	2,358,925	10%	10%
Operations & Maintenance	1,862,797	10%	1,873,471	9%	1%	2,549,045	11%	36%
Transportation	422,548	2%	504,869	3%	19%	584,900	3%	16%
Food Services	882,568	5%	907,949	5%	3%	1,031,691	5%	14%
Capital Improvements	397,342	2%	123,704	1%	-69%	570,000	2%	361%
Debt Services	2,571,049	13%	2,656,025	13%	3%	2,506,102	11%	-6%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>19,498,579</b>	<b>100%</b>	<b>19,927,081</b>	<b>100%</b>	<b>2%</b>	<b>22,852,959</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$11,358		\$11,710		3%	\$13,403		14%
<b>Current Expenditures**</b>	<b>16,173,330</b>	<b>100%</b>	<b>16,578,983</b>	<b>100%</b>	<b>3%</b>	<b>18,384,639</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$9,421		\$9,743		3%	\$10,783		11%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	9,904,320	51%	10,362,254	52%	1%	11,295,236	49%	-3%
Instruction*** (Current Expenditures)	9,904,320	61%	10,362,254	63%	2%	11,295,236	61%	-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, Career and Postsecondary 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.

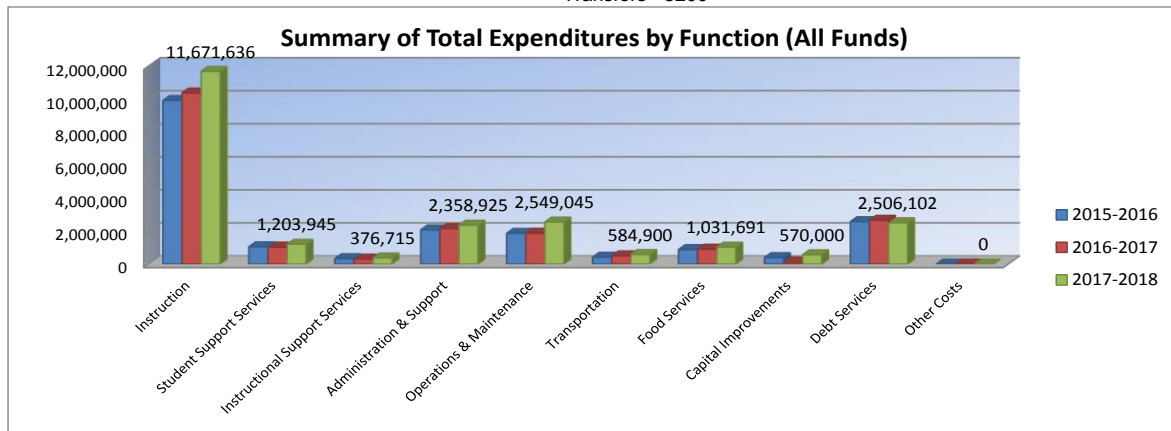
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

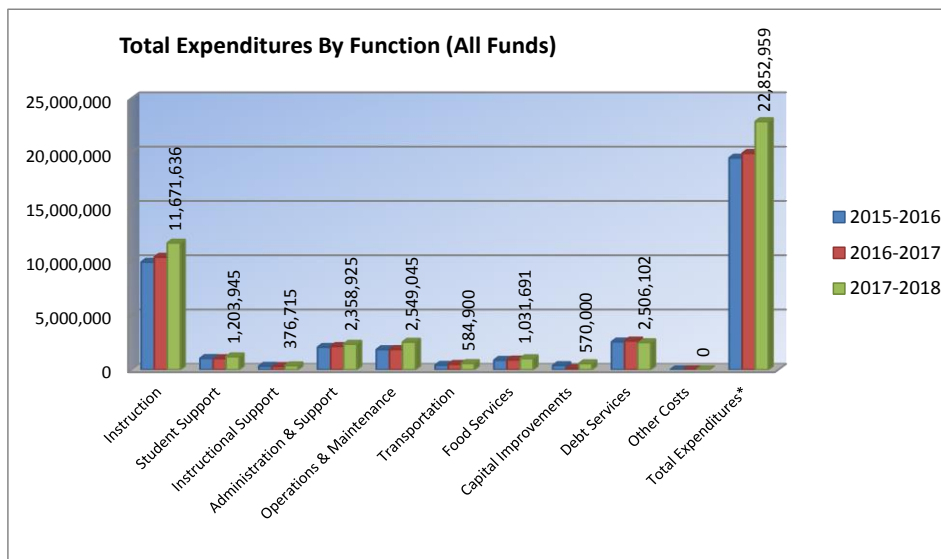
Further definition of what goes into each category:

- 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



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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	9,907,075	10,364,811	11,671,636
Student Support	1,051,047	1,035,907	1,203,945
Instructional Support	331,524	306,970	376,715
Administration & Support	2,072,629	2,153,375	2,358,925
Operations & Maintenance	1,862,797	1,873,471	2,549,045
Transportation	422,548	504,869	584,900
Food Services	882,568	907,949	1,031,691
Capital Improvements	397,342	123,704	570,000
Debt Services	2,571,049	2,656,025	2,506,102
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>19,498,579</b>	<b>19,927,081</b>	<b>22,852,959</b>

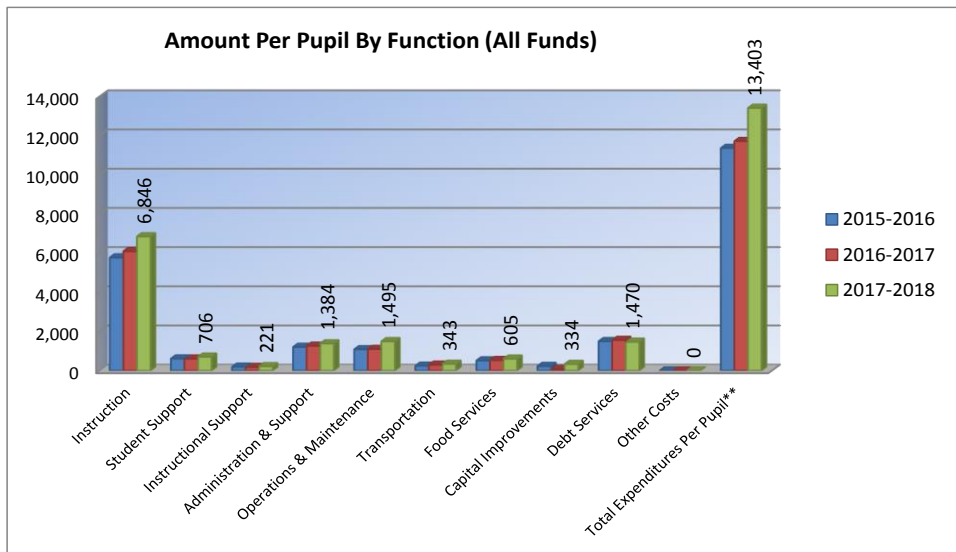


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	5,771	6,091	6,846
Student Support	612	609	706
Instructional Support	193	180	221
Administration & Support	1,207	1,265	1,384
Operations & Maintenance	1,085	1,101	1,495
Transportation	246	297	343
Food Services	514	534	605
Capital Improvements	231	73	334
Debt Services	1,498	1,561	1,470
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>11,358</b>	<b>11,710</b>	<b>13,403</b>
Enrollment (FTE)*	1,716.8	1,701.7	1,705.0

\*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

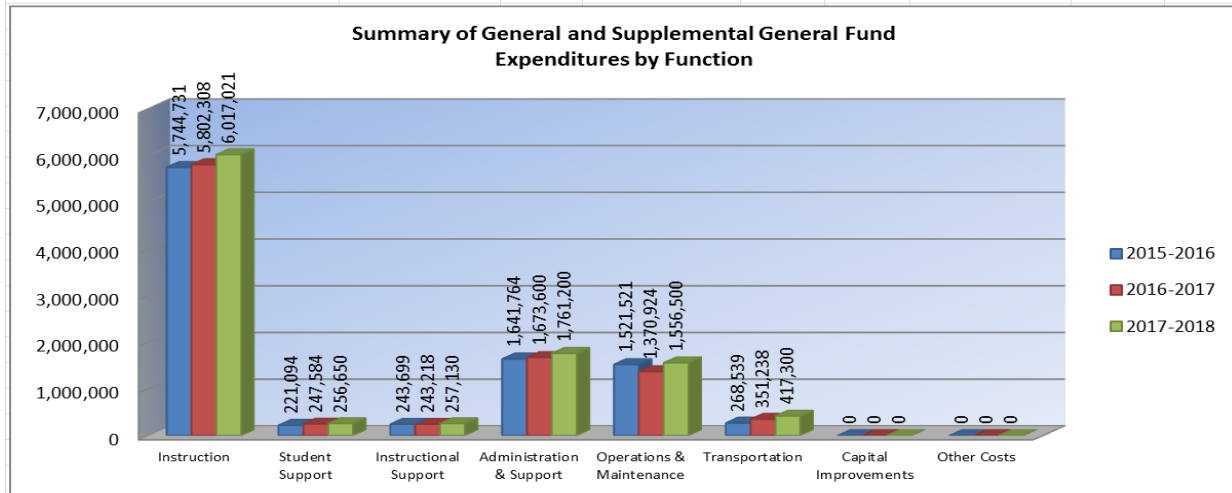


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

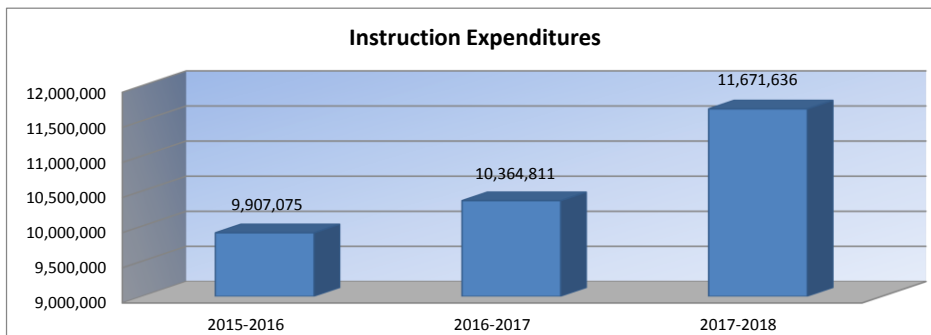
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	5,744,731	60%	5,802,308	60%	1%	6,017,021	59%	4%
Student Support	221,094	2%	247,584	3%	12%	256,650	3%	4%
Instructional Support	243,699	3%	243,218	3%	0%	257,130	3%	6%
Administration & Support	1,641,764	17%	1,673,600	17%	2%	1,761,200	17%	5%
Operations & Maintenance	1,521,521	16%	1,370,924	14%	-10%	1,556,500	15%	14%
Transportation	268,539	3%	351,238	4%	31%	417,300	4%	19%
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>9,641,348</b>	<b>100%</b>	<b>9,688,872</b>	<b>100%</b>	<b>0%</b>	<b>10,265,801</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$5,616		\$5,694		1%	\$6,021		6%

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)**

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	4,983,957	5,123,679	3%	5,334,947	4%
Federal Funds	210,744	253,276	20%	264,629	4%
Supplemental General	760,774	678,629	-11%	682,074	1%
At Risk (4yr Old)	67,548	67,600	0%	110,150	63%
At Risk (K-12)	811,406	826,344	2%	1,005,836	22%
Bilingual Education	2,741	2,794	2%	8,012	187%
Virtual Education	47,583	16,328	-66%	0	-100%
Capital Outlay	2,755	2,557	-7%	376,400	14620%
Driver Education	14,910	30,157	102%	33,500	11%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	43,728	45,746	5%	0	-100%
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	1,849,917	1,890,285	2%	1,942,905	3%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	278,742	303,820	9%	409,101	35%
Gifts/Grants	67,969	202,590	198%	412,779	104%
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	572,412	583,659	2%	1,091,303	87%
Contingency Reserve	0	0	0%		
Text Book & Student Material	85,427	228,623	168%		
Activity Fund	106,462	108,724	2%		
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>9,907,075</b>	<b>10,364,811</b>	<b>5%</b>	<b>11,671,636</b>	<b>13%</b>
Enrollment (FTE)*	1,716.8	1,701.7	-1%	1,705.0	0%
Amount per Pupil	5,771	6,091	6%	6,846	12%
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>9,907,075</b>	<b>10,364,811</b>	<b>5%</b>	<b>11,671,636</b>	<b>13%</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.

\*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

## Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue-2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	10,587,057	0	10,583,057	0	XXXXXXXXXX	0	4,000	XXXXXXXXXX
Supplemental General	3,846,904	324,053	1,511,652			0	2,011,199	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	110,150	0		32,048	0	0	10,000	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	1,147,836	0		0	0	1,092,836	55,000	0
Bilingual Education	8,012	0		0	0	8,012	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	2,380,444	1,017,874	316,820	0	0	0	1,045,750	0
Driver Training	78,727	49,727	14,000	0	0	0	15,000	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,148,191	348,183	7,465	446,770	0	5,000	340,773	0
Professional Development	76,985	42,722	4,263	0	0	30,000	0	0
Parent Education Program	35,000	0	22,750	0	0	12,250	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,951,125	1,201,732	0	444,980	0	2,528,100	0	1,223,687
Career and Postsecondary Education	416,101	102,241	0	40,000	0	273,860	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	412,779	112,779					300,000	0
Textbook & Student Materials Revolving		106,700						XXXXXXXXXX
School Retirement	0	0					0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,469,303	0	1,469,303			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		838,385						XXXXXXXXXX
Activity Funds		39,806						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,087,876	1,591,981	709,878	0	0		1,231,839	1,445,822
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	264,629	12,264	XXXXXXXXXX	252,365	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>27,021,119</b>	<b>5,788,447</b>	<b>14,639,188</b>	<b>1,216,163</b>	<b>0</b>	<b>3,950,058</b>	<b>5,013,561</b>	<b>2,669,509</b>
Less Transfers	3,950,058							
<b>TOTAL Budget Expenditures</b>	<b>\$23,071,061</b>							

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

	2015-2016	2016-2017	2017-2018
State Revenues	14,316,780	13,358,073	14,639,188
Federal Revenues	1,184,758	1,239,288	1,216,163
Local Revenues*	5,767,316	5,865,820	5,013,561
<b>Total Revenues</b>	<b>21,268,854</b>	<b>20,463,181</b>	<b>20,868,912</b>
Revenues Per Pupil	12,389	12,025	12,240

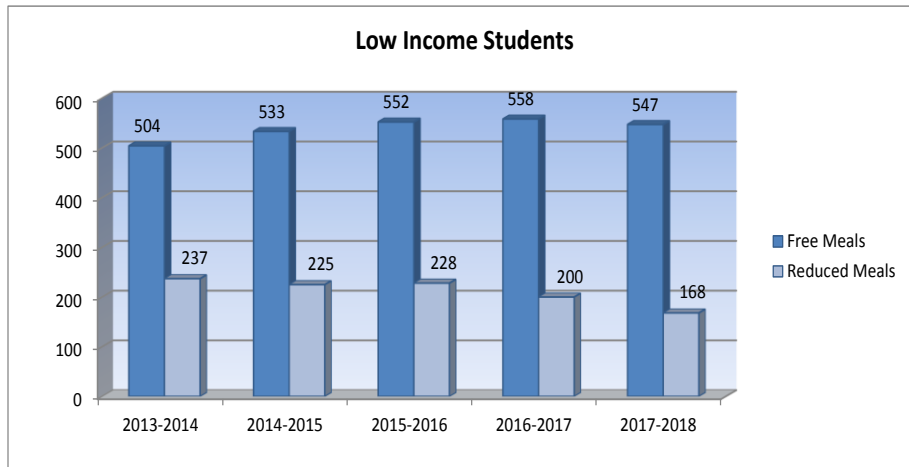
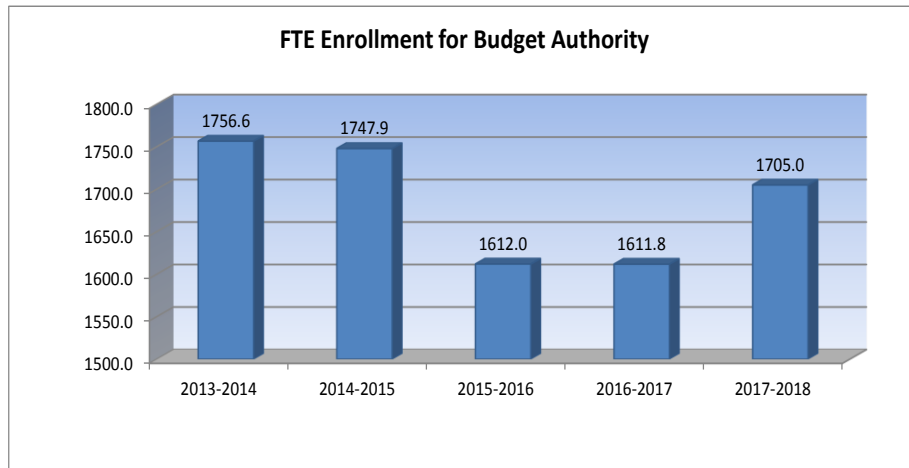
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

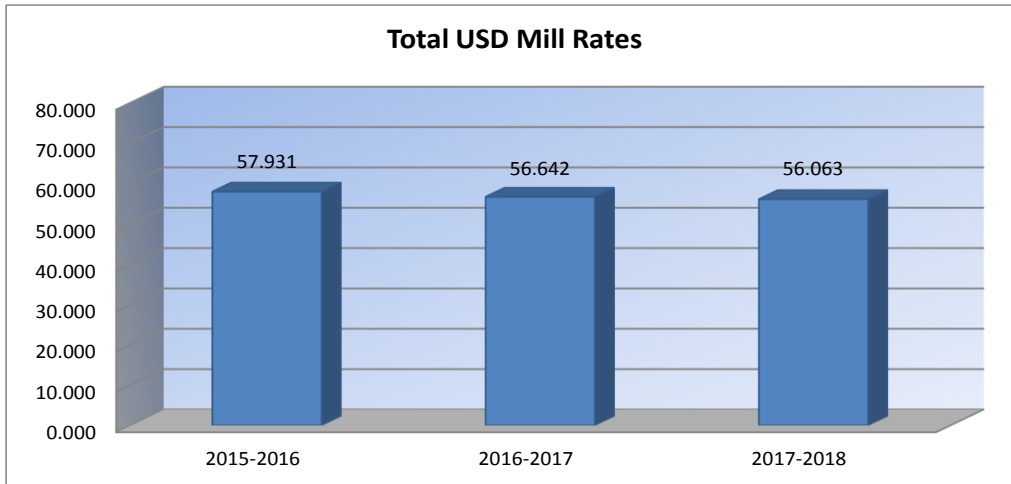
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	1,756.6	1,747.9	0%	1,612.0	-8%	1,611.8	0%	1,705.0	6%
Number of Students - Free Meals	504	533	6%	552	4%	558	1%	547	-2%
Number of Students - Reduced Meals	237	225	-5%	228	1%	200	-12%	168	-16%



\*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

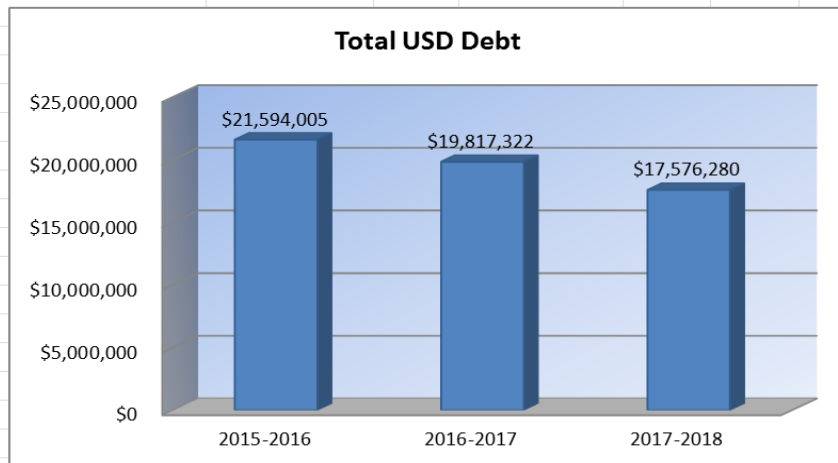
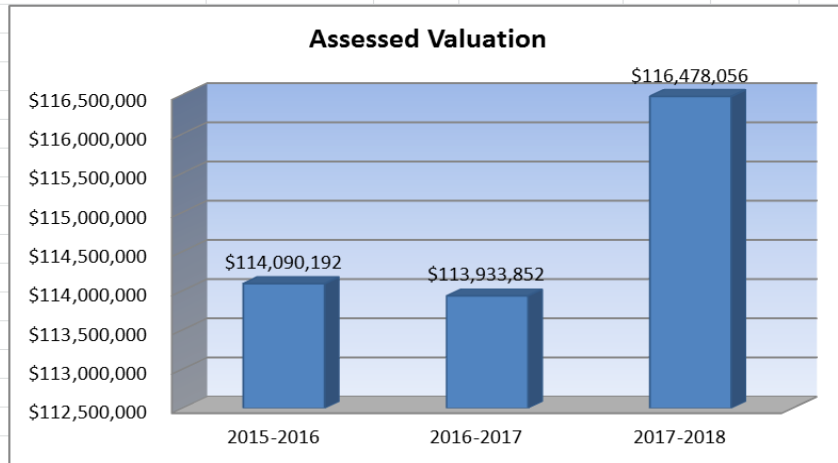
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
General	20.000	20.000	20.000
Supplemental General	18.482	16.813	18.262
Adult Education	0.000	0.000	0.000
Capital Outlay	7.998	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	11.451	11.829	9.801
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>57.931</b>	<b>56.642</b>	<b>56.063</b>
Historical Museum	0.564	0.560	0.603
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	5.249	5.250	5.250
Rec Comm Employee Bnfts	0.562	0.504	0.463
<b>TOTAL OTHER</b>	<b>6.375</b>	<b>6.314</b>	<b>6.316</b>



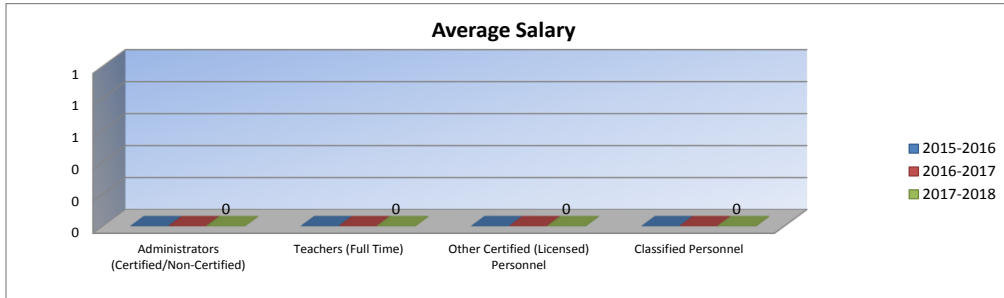
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$114,090,192	\$113,933,852	\$116,478,056
Bonded Indebtedness	21,594,005	19,817,322	17,576,280



USD# 263  
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)			0			0			0
Teachers (Full Time)			0			0			0
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel			0			0			0
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/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses