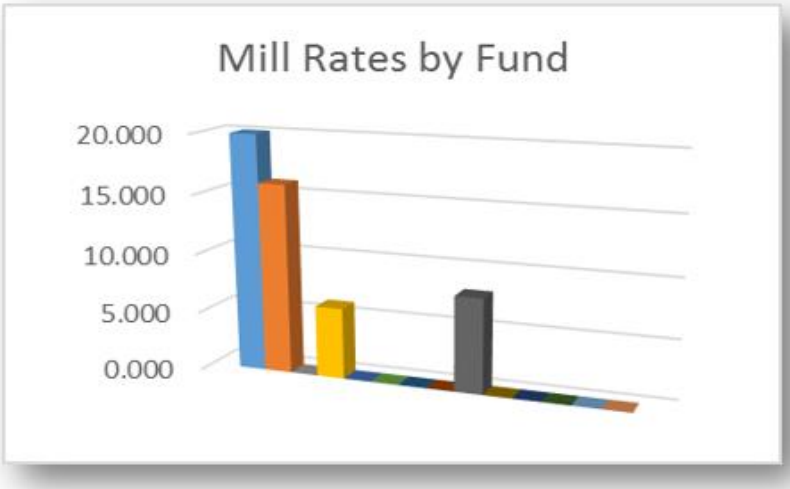
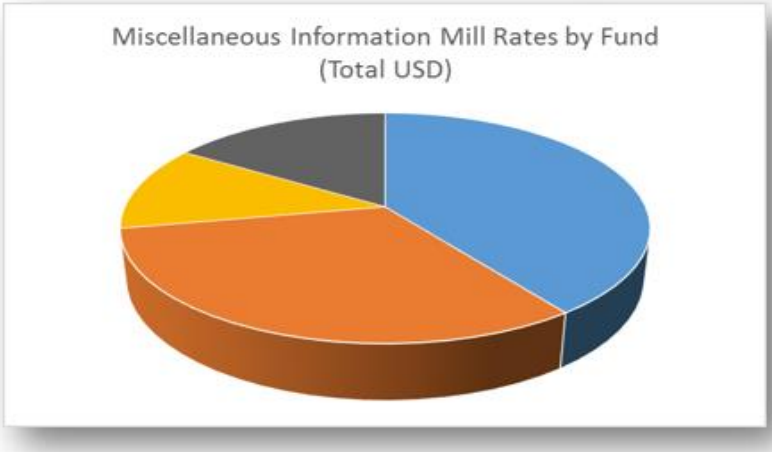
BUDGET AT A GLANCE

2016-17





USD 105 - Rawlins County

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 2016-17..... 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# 105

Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	2,654,764	61%	2,643,109	64%	0%	2,741,760	60%	4%
Student Support Services	117,791	3%	86,046	2%	-27%	82,794	2%	-4%
Instructional Support Services	78,042	2%	67,402	2%	-14%	14,607	0%	-78%
Administration & Support	399,106	9%	371,221	9%	-7%	374,707	8%	1%
Operations & Maintenance	471,134	11%	379,199	9%	-20%	413,682	9%	9%
Transportation	227,334	5%	235,838	6%	4%	550,875	12%	134%
Food Services	217,178	5%	189,665	5%	-13%	252,769	6%	33%
Capital Improvements	67,791	2%	29,356	1%	-57%	30,000	1%	2%
Debt Services	121,664	3%	112,441	3%	-8%	112,441	2%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,354,804	100%	4,114,277	100%	-6%	4,573,635	100%	11%
Amount per Pupil	$13,462		$12,340		-8%	$13,452		9%
Current Expenditures**	3,888,764	100%	3,906,731	100%	0%	4,087,194	100%	5%
Amount per Pupil	$12,021		$11,718		-3%	$12,021		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,609,913	60%	2,608,838	63%	3%	2,711,760	59%	-4%
Instruction*** (Current Expenditures)	2,609,913	67%	2,608,838	67%	0%	2,711,760	66%	-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.*

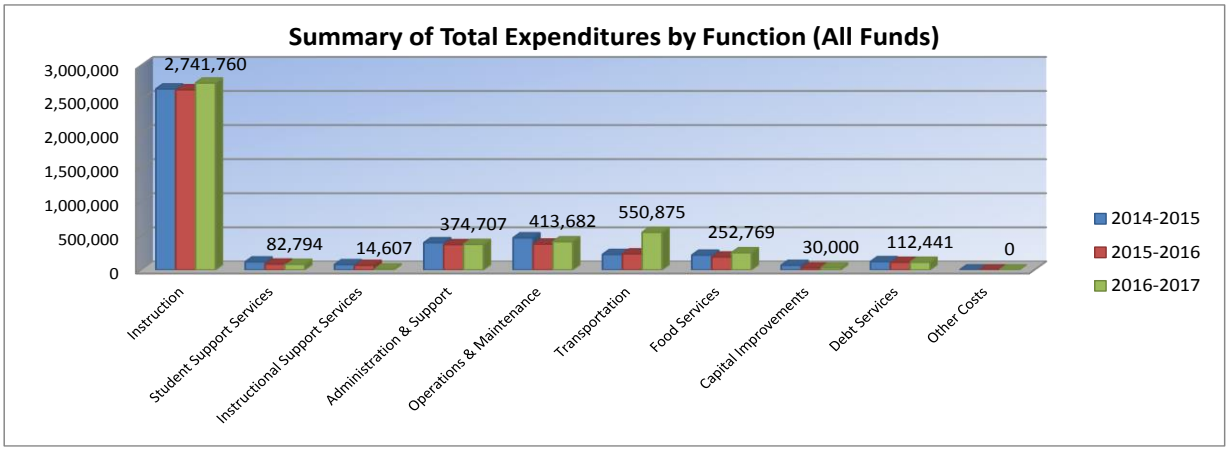
** *Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

*** *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:

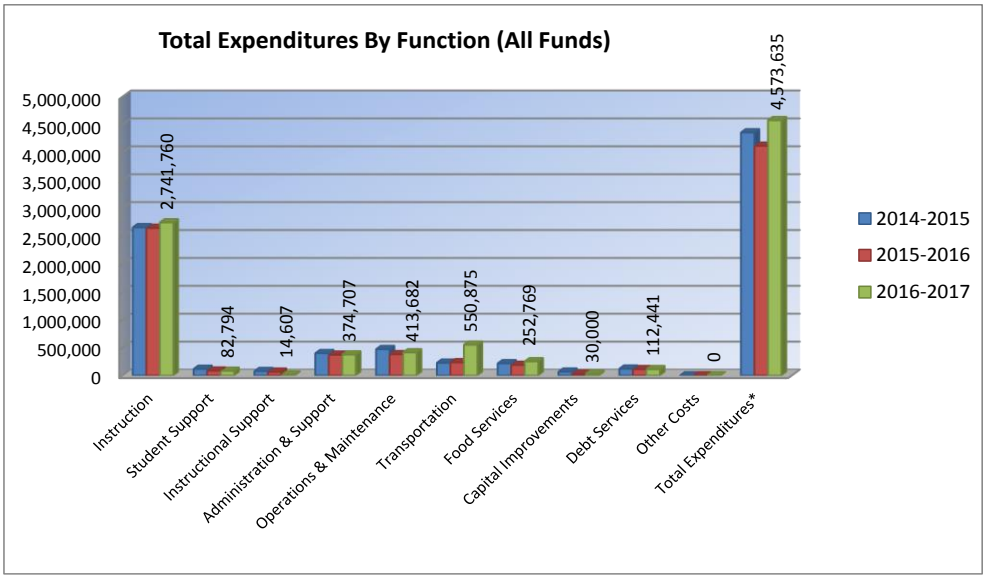
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 105

Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	2,654,764	2,643,109	2,741,760
Student Support	117,791	86,046	82,794
Instructional Support	78,042	67,402	14,607
Administration & Support	399,106	371,221	374,707
Operations & Maintenance	471,134	379,199	413,682
Transportation	227,334	235,838	550,875
Food Services	217,178	189,665	252,769
Capital Improvements	67,791	29,356	30,000
Debt Services	121,664	112,441	112,441
Other Costs	0	0	0
Total Expenditures*	4,354,804	4,114,277	4,573,635

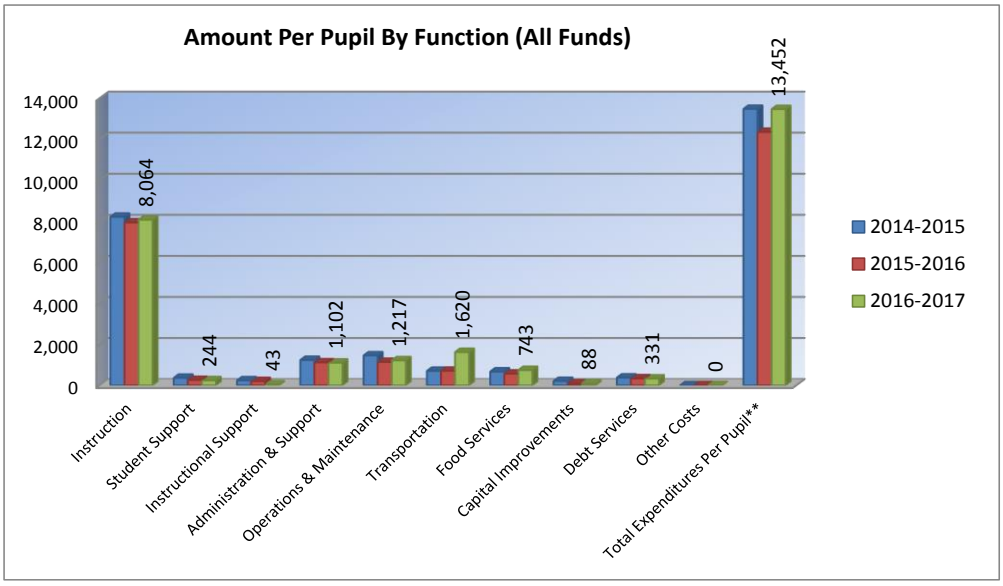


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	8,206	7,928	8,064
Student Support	364	258	244
Instructional Support	241	202	43
Administration & Support	1,234	1,113	1,102
Operations & Maintenance	1,456	1,137	1,217
Transportation	703	707	1,620
Food Services	671	569	743
Capital Improvements	210	88	88
Debt Services	376	337	331
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,462	12,340	13,452
Enrollment (FTE)*	323.5	333.4	340.0

**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.*



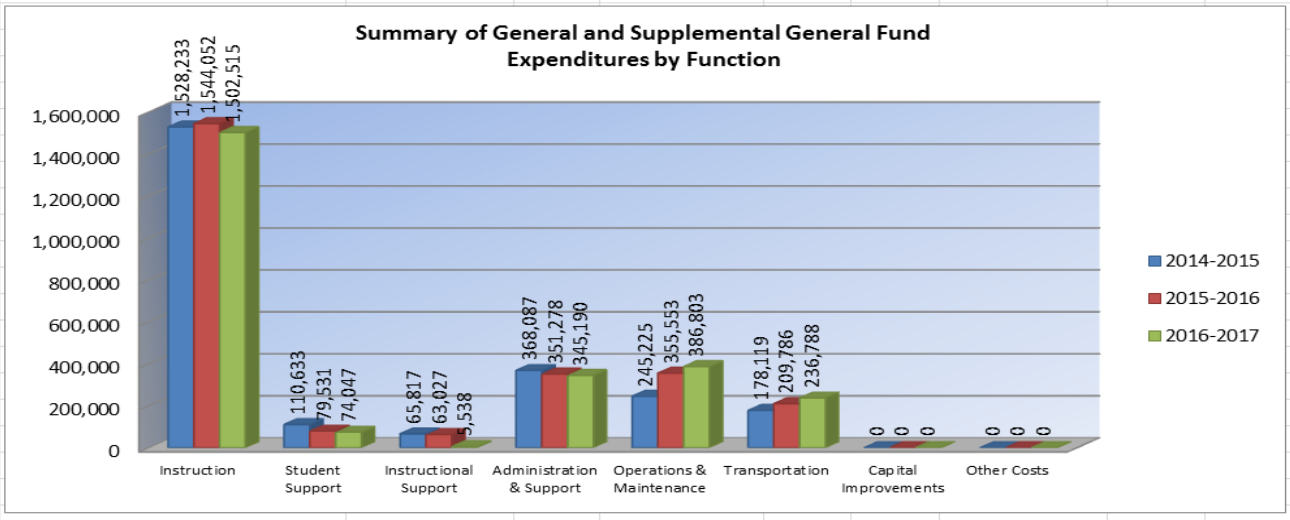
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 105

Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,528,233	61%	1,544,052	59%	1%	1,502,515	59%	-3%
Student Support	110,633	4%	79,531	3%	-28%	74,047	3%	-7%
Instructional Support	65,817	3%	63,027	2%	-4%	5,538	0%	-91%
Administration & Support	368,087	15%	351,278	13%	-5%	345,190	14%	-2%
Operations & Maintenance	245,225	10%	355,553	14%	45%	386,803	15%	9%
Transportation	178,119	7%	209,786	8%	18%	236,788	9%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,496,114	100%	2,603,227	100%	4%	2,550,881	100%	-2%
Amount per Pupil	$7,716		$7,808		1%	$7,503		-4%

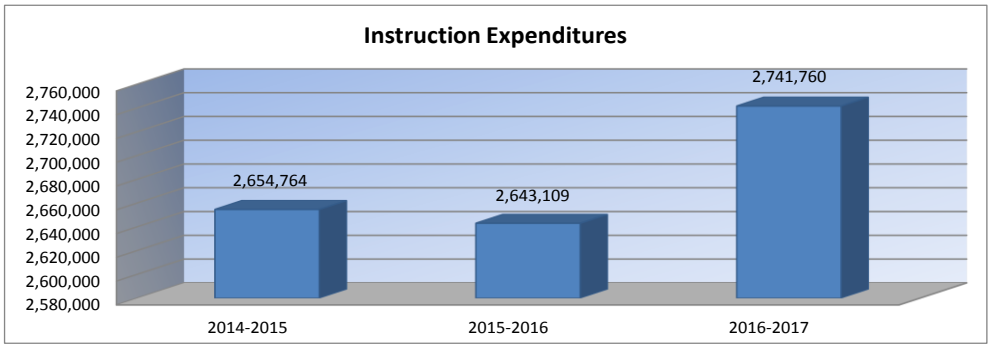
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 105

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	1,062,349		1,137,263	7%		1,107,036	-3%
Federal Funds	107,025		102,974	-4%		105,220	2%
Supplemental General	465,884		406,789	-13%		395,479	-3%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	209,177		228,570	9%		285,515	25%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	44,851		34,271	-24%		30,000	-12%
Driver Education	4,806		4,126	-14%		5,318	29%
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	453,768		436,758	-4%		492,560	13%
Cost of Living	0		0	0%		0	0%
Vocational Education	108,944		108,752	0%		109,436	1%
Gifts/Grants	4,174		7,923	90%		3,733	-53%
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	155,092		140,180	-10%		207,463	48%
Contingency Reserve	0		0	0%			
Text Book & Student Material	12,900		6,143	-52%			
Activity Fund	25,794		29,360	14%			
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	2,654,764		2,643,109	0%		2,741,760	4%
Enrollment (FTE)*	323.5		333.4	3%		340.0	2%
Amount per Pupil	8,206		7,928	-3%		8,064	2%
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	2,654,764		2,643,109	0%		2,741,760	4%



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.

USD 105

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2017 Cash Balance
General	2,799,576	0	2,797,576	0	2,000	0	0	0
Supplemental General	923,233	95,380	169,136			0	658,717	XXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	285,515	47,236		0	xxxxxxxxxxx	286,516	0	48,237
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	486,441	252,904		0	0	0	306,493	72,956
Driver Training	5,318	4,468	1,620	0	xxxxxxxxxxx	0	1,800	2,570
Declining Enrollment	0	0				0	0	XXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	244,964	54,424	1,860	124,024	200	5,000	77,263	17,807
Professional Development	3,500	11,109		0	xxxxxxxxxxx	0	0	7,609
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	492,960	43,138	0	0	xxxxxxxxxxx	493,770	0	43,948
Vocational Education	109,436	57,132	0	0	xxxxxxxxxxx	100,975	0	48,671
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXX
Gifts and Grants	3,733	3,733					0	0
Textbook & Student Materials Revolving		4,511						XXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	285,667	0				285,667		XXXXXXXX
Contingency Reserve		104,000						XXXXXXXX
Activity Funds		20,894						XXXXXXXX
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			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	105,220	0	xxxxxxxxxxx	105,220	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	5,745,563	698,929	2,970,192	229,244	2,200	1,171,928	1,044,273	241,798
Less Transfers	1,171,928							
TOTAL Budget Expenditures	$4,573,635							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	3,067,642	3,003,138	2,970,192
Federal Revenues	218,363	211,161	229,244
Local Revenues*	840,019	1,216,173	1,046,473
Total Revenues	4,126,024	4,430,472	4,245,909
Revenues Per Pupil	12,754	13,289	12,488

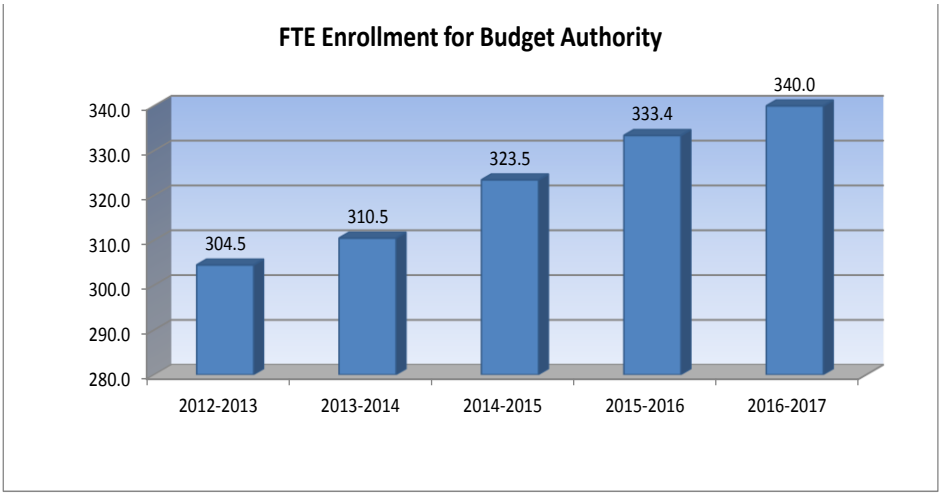
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

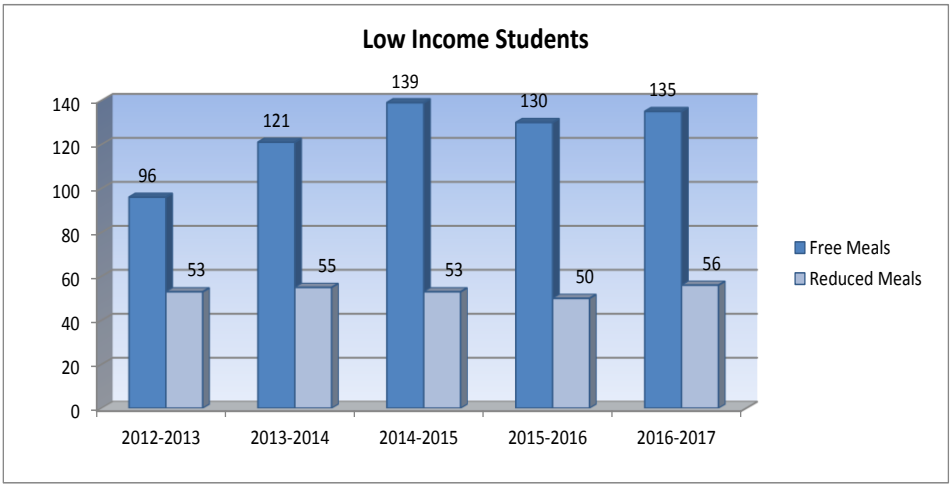
*Excludes "Transfers" to avoid duplication of revenue.

USD# 105

Enrollment Information

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	304.5	310.5	2%	323.5	4%	333.4	3%	340.0	2%
Number of Students - Free Meals	96	121	26%	139	15%	130	-6%	135	4%
Number of Students - Reduced Meals	53	55	4%	53	-4%	50	-6%	56	12%



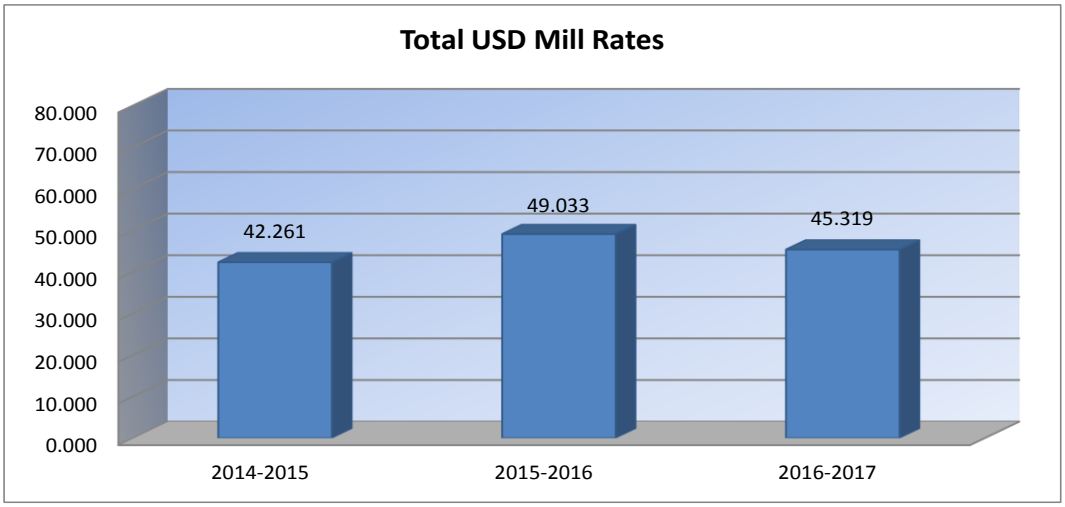


*FTE for state aid and budget authority purposes for the general fund.

USD# 105

Miscellaneous Information
Mill Rates by Fund

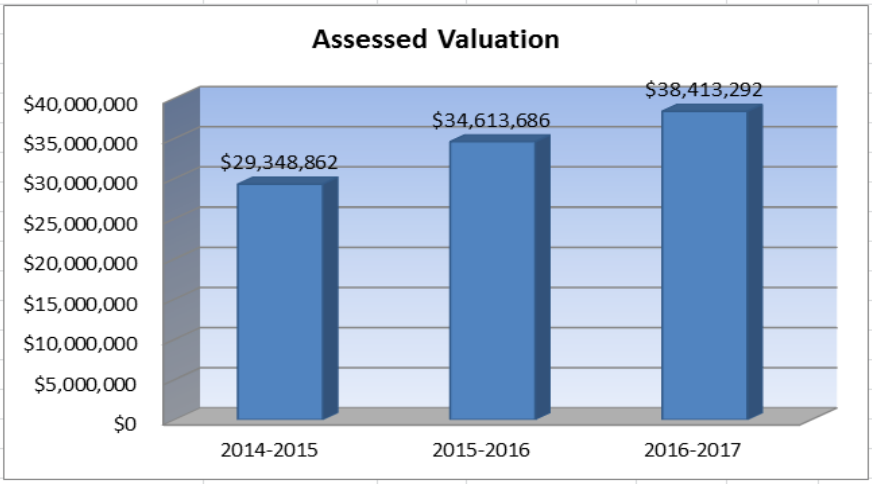
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	14.566	21.033	17.319
Adult Education	0.000	0.000	0.000
Capital Outlay	7.695	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**42.261**	**49.033**	**45.319**
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	2.332	2.303	2.340
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**2.332**	**2.303**	**2.340**

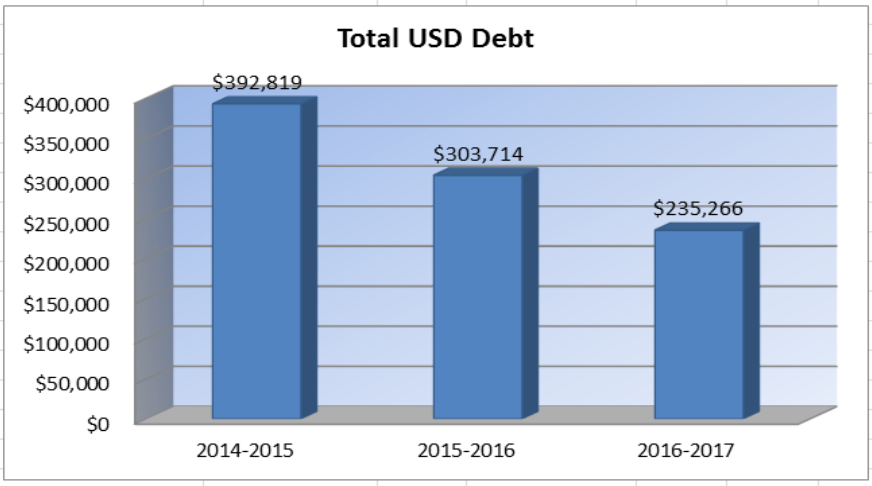


USD# 105

Other Information

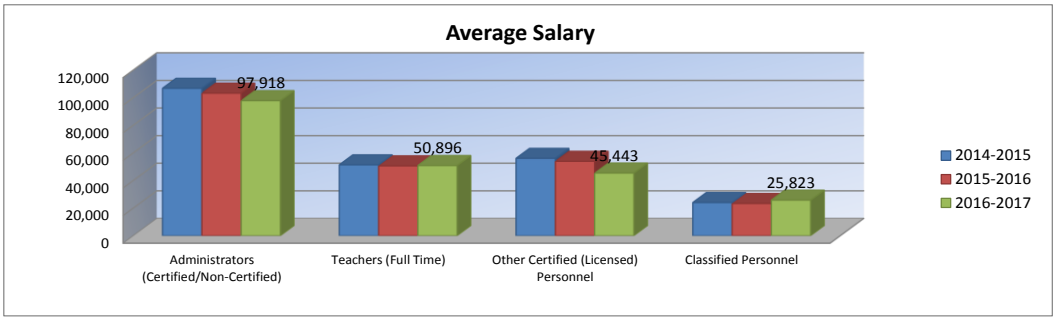
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$29,348,862	$34,613,686	$38,413,292
Bonded Indebtedness	392,819	303,714	235,266





USD# 105
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	213,719	106,860	2.0	206,659	103,330	2.0	195,836	97,918
Teachers (Full Time)	30.7	1,577,770	51,393	32.0	1,621,642	50,676	31.1	1,582,852	50,896
Other Certified (Licensed) Personnel	3.0	168,340	56,113	2.0	107,916	53,958	2.0	90,885	45,443
Classified Personnel	31.5	758,094	24,066	30.5	713,418	23,391	29.5	761,785	25,823
Substitutes/Temporary Help	XXXXX		XXXXXXXXX	XXXXX		XXXXXXXXX	XXXXX		XXXXXXXXX



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