

# 2014-2015 Budget at a Glance



## 103 - Cheylin



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)**

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,388,012	59%	1,399,888	59%	1%	1,477,029	52%	6%
Student Support Services	63,076	3%	58,750	2%	-7%	54,048	2%	-8%
Instructional Support Services	41,591	2%	41,234	2%	-1%	33,030	1%	-20%
Administration & Support	349,695	15%	352,327	15%	1%	390,501	14%	11%
Operations & Maintenance	209,455	9%	241,267	10%	15%	290,155	10%	20%
Transportation	89,153	4%	91,784	4%	3%	189,112	7%	106%
Food Services	108,214	5%	102,902	4%	-5%	116,381	4%	13%
Capital Improvements	34,187	1%	84,793	4%	148%	287,700	10%	239%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	58,661	3%	3,820	0%	-93%	15,000	1%	293%
<b>Total Expenditures*</b>	<b>2,342,044</b>	<b>100%</b>	<b>2,376,765</b>	<b>100%</b>	<b>1%</b>	<b>2,852,956</b>	<b>100%</b>	<b>20%</b>
Amount per Pupil	\$19,276		\$18,715		-3%	\$20,674		10%
<b>Current Expenditures**</b>	<b>2,267,869</b>	<b>100%</b>	<b>2,249,033</b>	<b>100%</b>	<b>-1%</b>	<b>2,391,783</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$18,666		\$17,709		-5%	\$17,332		-2%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,367,099	58%	1,365,490	57%	-1%	1,427,029	50%	-7%
Instruction*** (Current Expenditures)	1,367,099	60%	1,365,490	61%	1%	1,427,029	60%	-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)

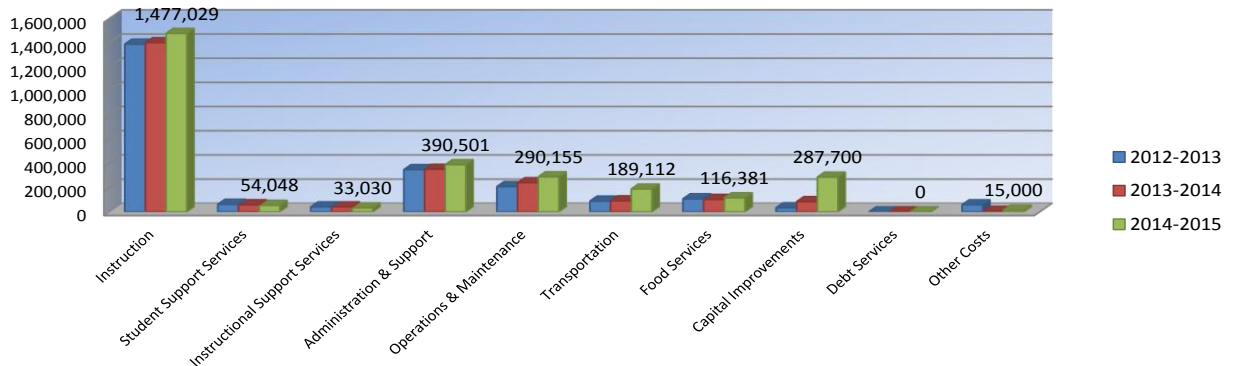
\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

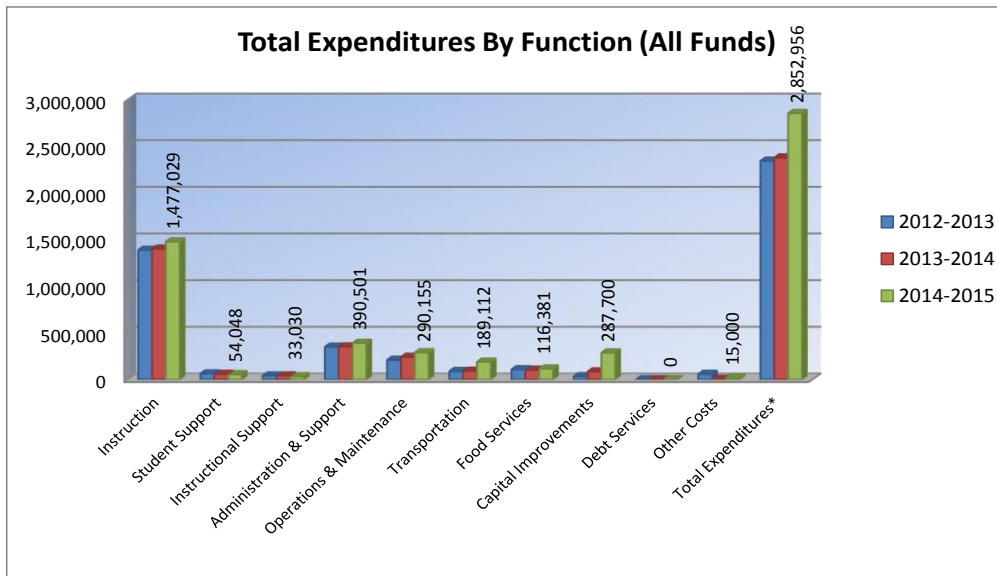
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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

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



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

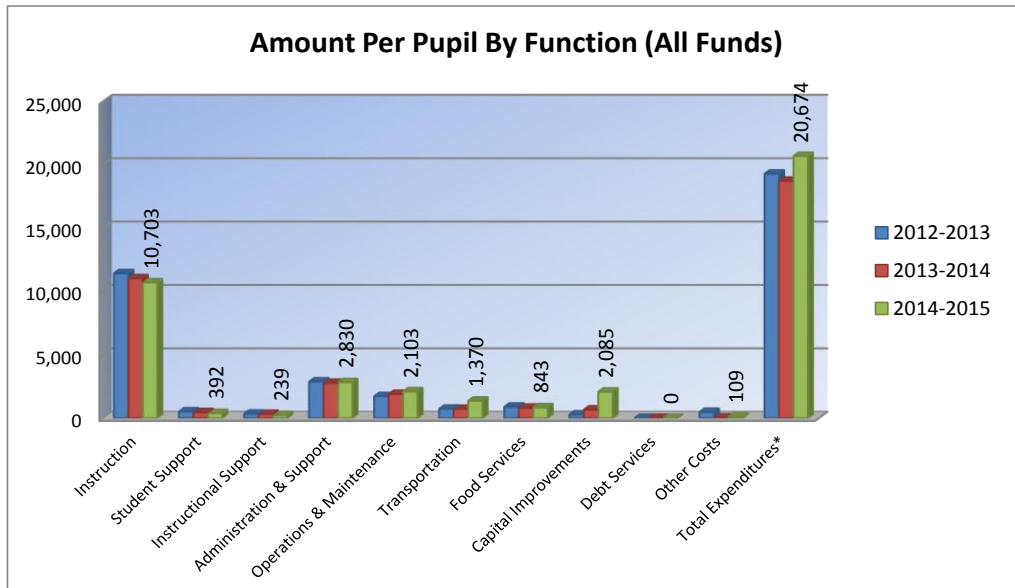
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	1,388,012	1,399,888	1,477,029
Student Support	63,076	58,750	54,048
Instructional Support	41,591	41,234	33,030
Administration & Support	349,695	352,327	390,501
Operations & Maintenance	209,455	241,267	290,155
Transportation	89,153	91,784	189,112
Food Services	108,214	102,902	116,381
Capital Improvements	34,187	84,793	287,700
Debt Services	0	0	0
Other Costs	58,661	3,820	15,000
<b>Total Expenditures*</b>	<b>2,342,044</b>	<b>2,376,765</b>	<b>2,852,956</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)**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	11,424	11,023	10,703
Student Support	519	463	392
Instructional Support	342	325	239
Administration & Support	2,878	2,774	2,830
Operations & Maintenance	1,724	1,900	2,103
Transportation	734	723	1,370
Food Services	891	810	843
Capital Improvements	281	668	2,085
Debt Services	0	0	0
Other Costs	483	30	109
<b>Total Expenditures*</b>	<b>19,276</b>	<b>18,715</b>	<b>20,674</b>
<b>Enrollment (FTE)*</b>	<b>121.5</b>	<b>127.0</b>	<b>138.0</b>

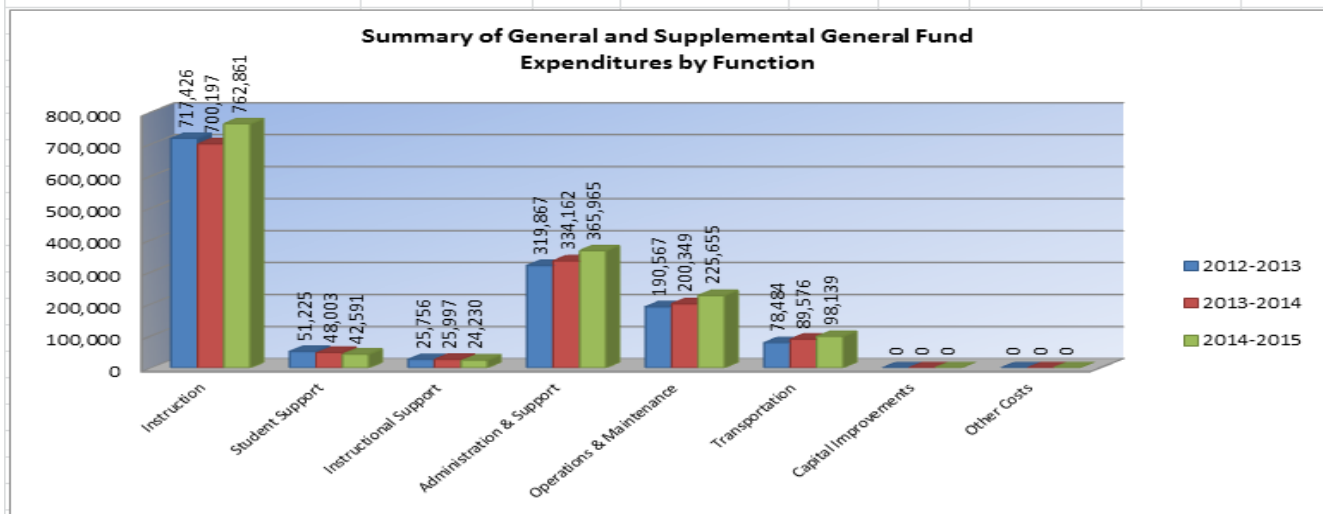


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

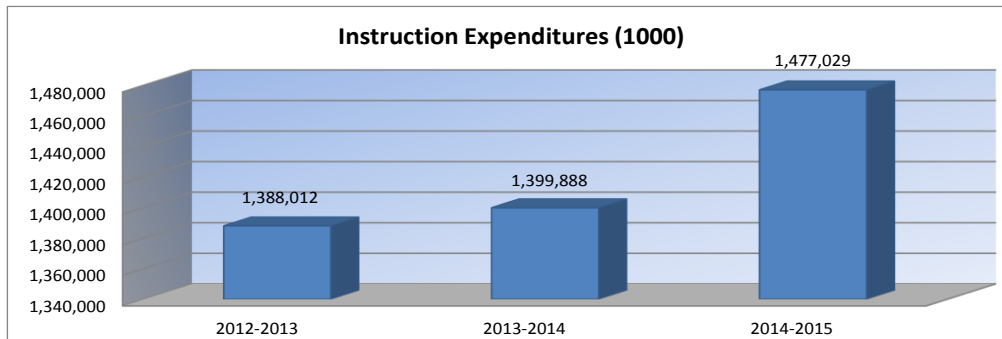
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	717,426	52%	700,197	50%	-2%	762,861	50%	9%
Student Support	51,225	4%	48,003	3%	-6%	42,591	3%	-11%
Instructional Support	25,756	2%	25,997	2%	1%	24,230	2%	-7%
Administration & Support	319,867	23%	334,162	24%	4%	365,965	24%	10%
Operations & Maintenance	190,567	14%	200,349	14%	5%	225,655	15%	13%
Transportation	78,484	6%	89,576	6%	14%	98,139	6%	10%
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>1,383,325</b>	<b>100%</b>	<b>1,398,284</b>	<b>100%</b>	<b>1%</b>	<b>1,519,441</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$11,385		\$11,010		-3%	\$11,010		0%

*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.*



## Instruction Expenditures (1000)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	492,938	469,842	-5%	576,470	23%
Federal Funds	97,108	92,094	-5%	86,523	-6%
Supplemental General	224,488	230,355	3%	186,391	-19%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	114,784	106,313	-7%	128,937	21%
Bilingual Education	34,047	32,823	-4%	50,910	55%
Virtual Education	0	0	0%	0	0%
Capital Outlay	20,913	34,398	64%	50,000	45%
Driver Education	1,666	1,401	-16%	1,900	36%
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	225,740	218,865	-3%	228,594	4%
Cost of Living	0	0	0%	0	0%
Vocational Education	78,923	79,885	1%	32,627	-59%
Gifts/Grants	28,827	47,950	66%	48,579	1%
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	56,413	76,193	35%	86,098	13%
Contingency Reserve	0	0	0%		
Text Book & Student Material	3,946	4,564	16%		
Activity Fund	8,219	5,205	-37%	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%
<b>SUBTOTAL</b>	<b>1,388,012</b>	<b>1,399,888</b>	<b>1%</b>	<b>1,477,029</b>	<b>6%</b>
Enrollment (FTE)*	121.5	127.0	5%	138.0	9%
Amount per Pupil	11,424	11,023	-4%	10,703	-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>1,388,012</b>	<b>1,399,888</b>	<b>1%</b>	<b>1,477,029</b>	<b>6%</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 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 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	1,461,834	0	1,461,834	0	0	0	0	0	XXXXXXXXXX
Supplemental General	512,363	130,750	0	0	0	0	381,613	0	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0	0
At Risk (K-12)	135,402	402	0	0	0	135,000	0	0	0
Bilingual Education	50,910	910	0	0	0	50,000	0	0	0
Virtual Education	0	0	0	0	0	0	0	0	0
Capital Outlay	461,173	149,056	0	0	0	0	259,018	0	-53,099
Driver Training	1,900	415	935	0	0	0	0	550	0
Declining Enrollment	0	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0	0
Food Service	112,661	13,691	567	38,887	0	40,200	21,316	0	2,000
Professional Development	0	0	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0	0
Special Education	228,694	18,594	0	0	1,000	199,000	15,000	0	5,000
Vocational Education	32,627	2,071	0	0	0	30,556	0	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	92,079	7,079	0	0	0	0	85,000	0	0
Textbook & Student Materials Revolving	0	1,684	0	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	124,780	0	124,780	0	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	90,000	0	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	3,787	0	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0	0
Federal Funds	93,389	114	XXXXXXXXXX	93,275	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>3,307,712</b>	<b>418,553</b>	<b>1,588,116</b>	<b>132,162</b>	<b>1,000</b>	<b>454,756</b>	<b>762,497</b>	<b>-46,099</b>	
Less Transfers	454,756								
<b>TOTAL Budget Expenditures</b>	<b>\$2,852,956</b>								

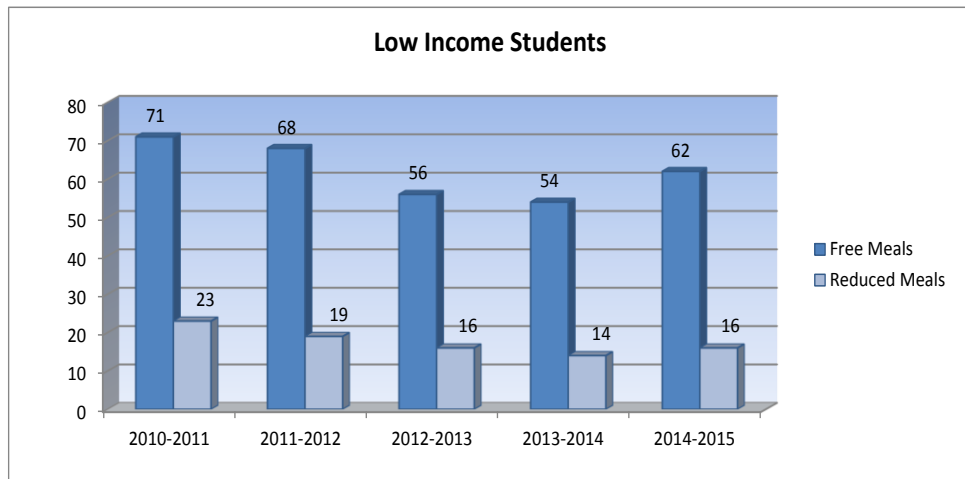
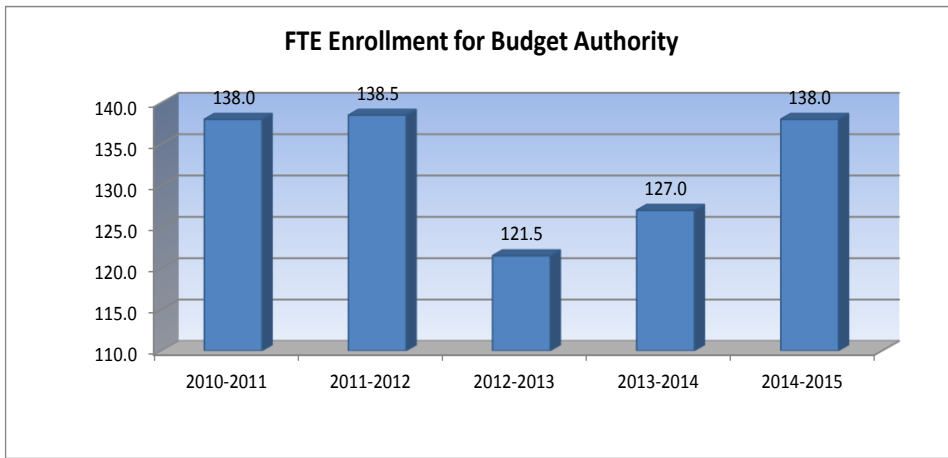
### Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	1,216,597	1,099,614	1,588,116
Federal Revenues	146,978	142,201	132,162
Local Revenues	1,526,620	1,512,867	1,218,253
<b>Total Revenues</b>	<b>2,890,195</b>	<b>2,754,682</b>	<b>2,938,531</b>
Revenues Per Pupil	23,788	21,690	21,294



**Enrollment Information**

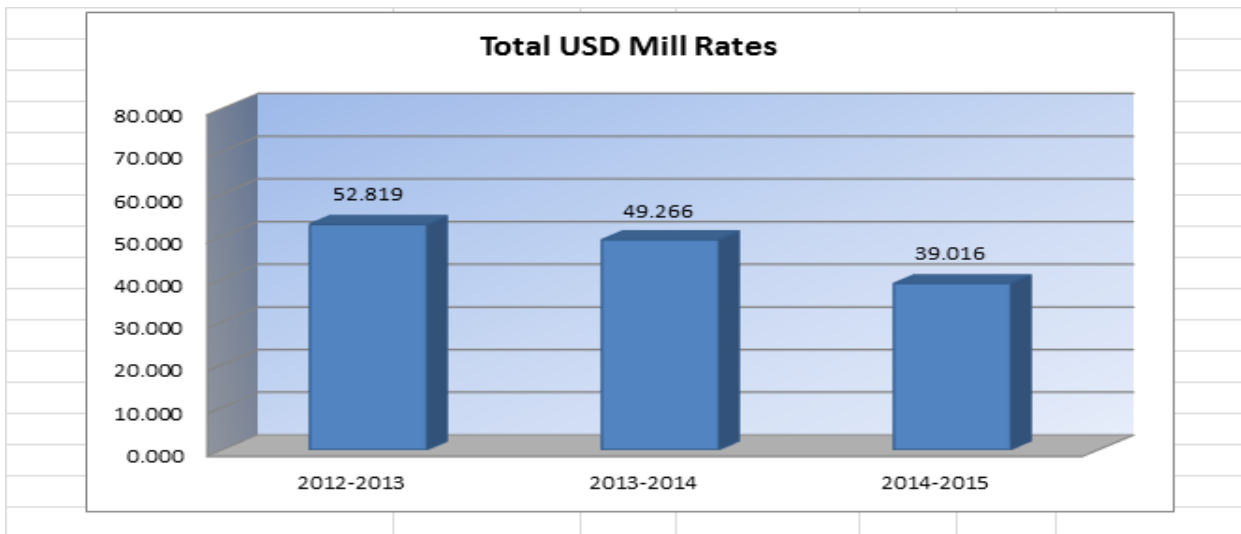
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	138.0	138.5	0%	121.5	-12%	127.0	5%	138.0	9%
Number of Students - Free Meals	71	68	-4%	56	-18%	54	-4%	62	15%
Number of Students - Reduced Meals	23	19	-17%	16	-16%	14	-13%	16	14%



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

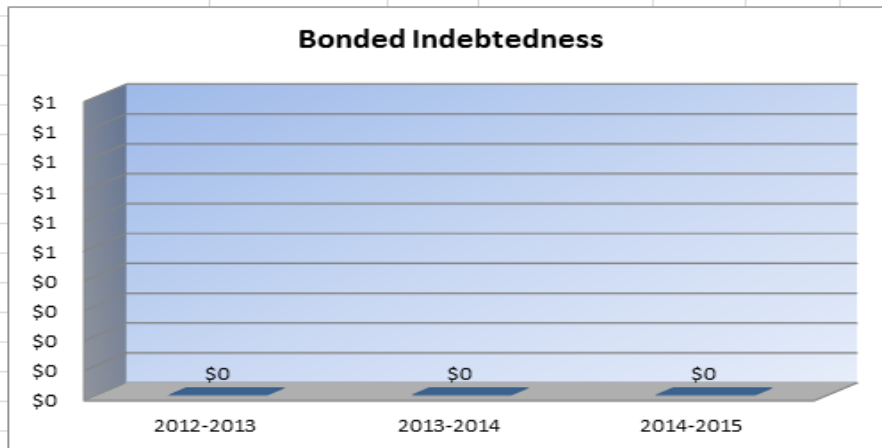
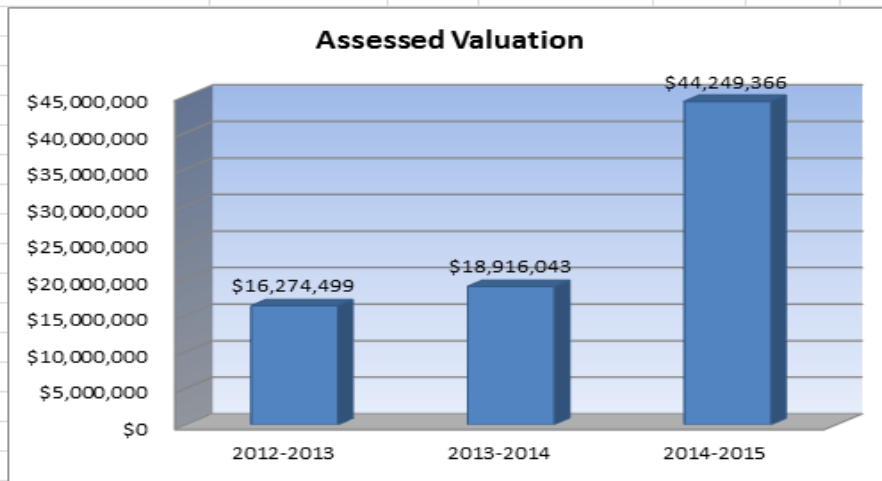
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>
General	20.000	20.000	20.000
Supplemental General	26.828	23.286	11.016
Adult Education	0.000	0.000	0.000
Capital Outlay	5.991	5.980	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
<b>TOTAL USD</b>	<b>52.819</b>	<b>49.266</b>	<b>39.016</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	1.000	1.097	1.100
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.000</b>	<b>1.097</b>	<b>1.100</b>



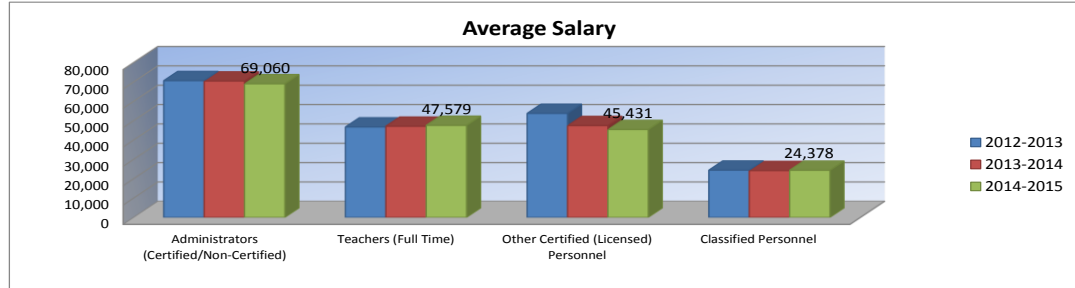
**Other Information**

	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>
Assessed Valuation	\$16,274,499	\$18,916,043	\$44,249,366
Bonded Indebtedness	0	0	0



USD# 103  
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)	2.0	141,366	70,683	2.0	140,958	70,479	2.0	138,120	69,060
Teachers (Full Time)	18.3	855,594	46,754	18.3	862,161	47,113	17.3	823,116	47,579
Other Certified (Licensed) Personnel	1.5	80,666	53,777	1.5	71,189	47,459	1.5	68,146	45,431
Classified Personnel	11.6	283,542	24,443	11.7	283,234	24,208	11.1	270,601	24,378
Substitutes/Temporary Help	XXXXX	16,028	XXXXXXXXXX	XXXXX	13,166	XXXXXXXXXX	XXXXX	13,500	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