

# Budget at a Glance 2018-19



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)

# 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 2018-19.....	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

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

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	10,364,811	52%	11,060,080	52%	7%	12,725,731	53%	15%
Student Support Services	1,035,907	5%	1,105,166	5%	7%	1,148,350	5%	4%
Instructional Support Services	306,970	2%	361,402	2%	18%	390,907	2%	8%
Administration & Support	2,153,375	11%	2,744,383	13%	27%	2,772,910	12%	1%
Operations & Maintenance	1,873,471	9%	1,857,743	9%	-1%	2,179,592	9%	17%
Transportation	504,869	3%	709,220	3%	40%	988,450	4%	39%
Food Services	907,949	5%	923,682	4%	2%	1,116,530	5%	21%
Capital Improvements	123,704	1%	82,743	0%	-33%	250,000	1%	202%
Debt Services	2,656,025	13%	2,506,101	12%	-6%	2,534,100	11%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>19,927,081</b>	<b>100%</b>	<b>21,350,520</b>	<b>100%</b>	<b>7%</b>	<b>24,106,570</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$11,710		\$12,225		4%	\$13,681		12%
<b>Current Expenditures**</b>	<b>16,578,983</b>	<b>100%</b>	<b>17,701,659</b>	<b>100%</b>	<b>7%</b>	<b>19,585,378</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$9,743		\$10,136		4%	\$11,115		10%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	10,362,254	52%	11,057,351	52%	0%	12,605,639	52%	0%
Instruction*** (Current Expenditures)	10,362,254	63%	11,057,351	62%	-1%	12,605,639	64%	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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

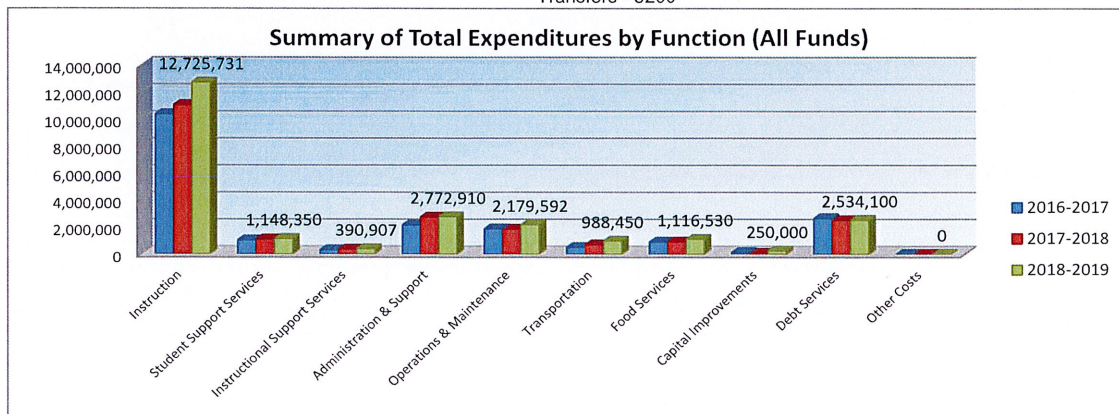
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

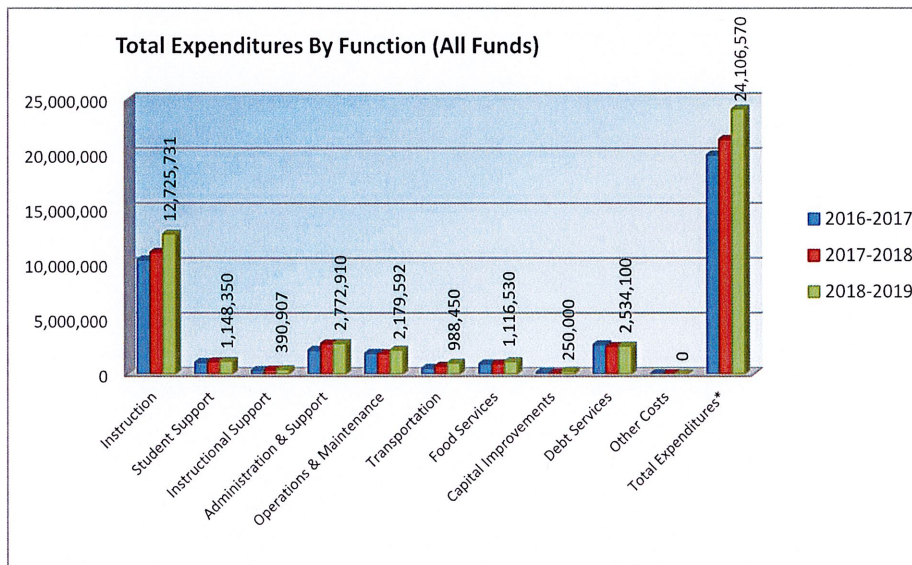
Further definition of what goes into each category:

- 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)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	10,364,811	11,060,080	12,725,731
Student Support	1,035,907	1,105,166	1,148,350
Instructional Support	306,970	361,402	390,907
Administration & Support	2,153,375	2,744,383	2,772,910
Operations & Maintenance	1,873,471	1,857,743	2,179,592
Transportation	504,869	709,220	988,450
Food Services	907,949	923,682	1,116,530
Capital Improvements	123,704	82,743	250,000
Debt Services	2,656,025	2,506,101	2,534,100
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>19,927,081</b>	<b>21,350,520</b>	<b>24,106,570</b>

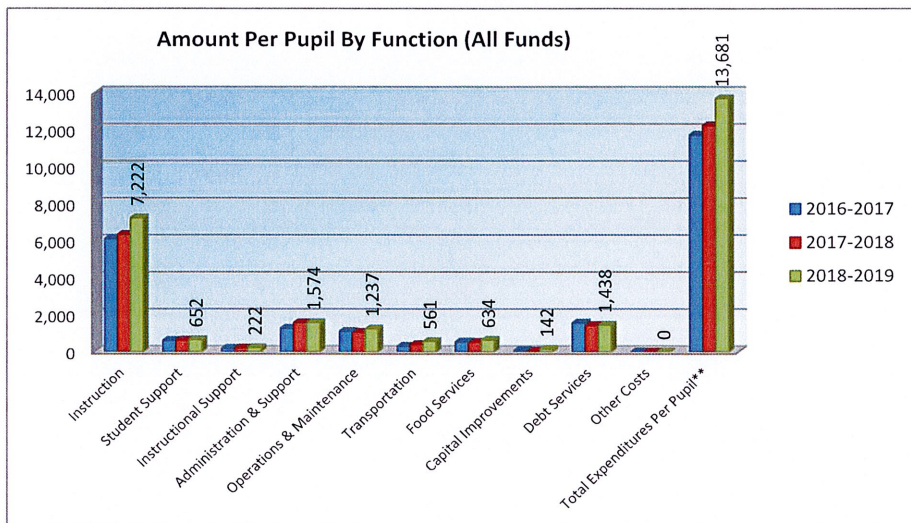


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,091	6,333	7,222
Student Support	609	633	652
Instructional Support	180	207	222
Administration & Support	1,265	1,571	1,574
Operations & Maintenance	1,101	1,064	1,237
Transportation	297	406	561
Food Services	534	529	634
Capital Improvements	73	47	142
Debt Services	1,561	1,435	1,438
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>11,710</b>	<b>12,225</b>	<b>13,681</b>
Enrollment (FTE)*	1,701.7	1,746.5	1,762.0

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

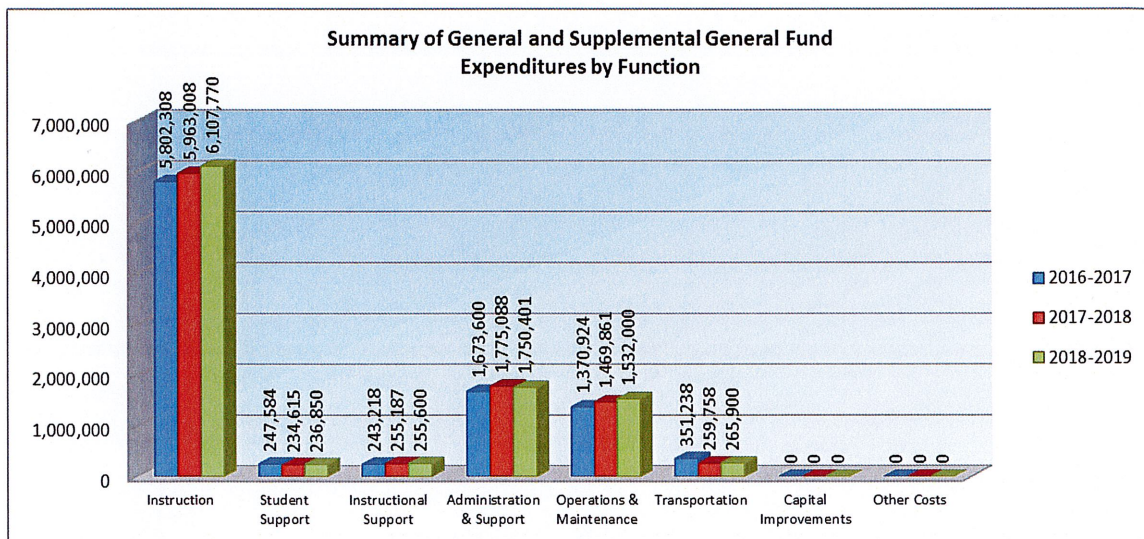


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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**

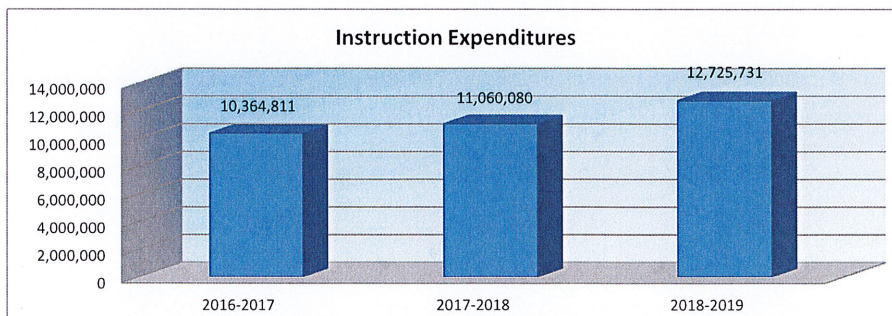
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	5,802,308	60%	5,963,008	60%	3%	6,107,770	60%	2%
Student Support	247,584	3%	234,615	2%	-5%	236,850	2%	1%
Instructional Support	243,218	3%	255,187	3%	5%	255,600	3%	0%
Administration & Support	1,673,600	17%	1,775,088	18%	6%	1,750,401	17%	-1%
Operations & Maintenance	1,370,924	14%	1,469,861	15%	7%	1,532,000	15%	4%
Transportation	351,238	4%	259,758	3%	-26%	265,900	3%	2%
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>9,688,872</b>	<b>100%</b>	<b>9,957,517</b>	<b>100%</b>	<b>3%</b>	<b>10,148,521</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$5,694		\$5,701		0%	\$5,760		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)**

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	5,123,679	5,168,634	1%	5,459,362	6%
Federal Funds	253,276	243,403	-4%	252,122	4%
Supplemental General	678,629	794,374	17%	648,408	-18%
At Risk (4yr Old)	67,600	70,859	5%	90,000	27%
At Risk (K-12)	826,344	987,231	19%	1,287,163	30%
Bilingual Education	2,794	2,673	-4%	10,487	292%
Virtual Education	16,328	0	-100%	0	0%
Capital Outlay	2,557	2,729	7%	120,092	4301%
Driver Education	30,157	0	-100%	40,000	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	45,746	0	-100%	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	1,890,285	1,985,120	5%	2,528,950	27%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	303,820	312,061	3%	407,984	31%
Gifts/Grants	202,590	130,054	-36%	341,163	162%
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%	0	0%
KPERS Spec. Ret. Contribution	583,659	1,040,000	78%	1,540,000	48%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	228,623	237,626	4%	0	0%
Activity Fund	108,724	85,316	-22%	0	0%
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>10,364,811</b>	<b>11,060,080</b>	<b>7%</b>	<b>12,725,731</b>	<b>15%</b>
Enrollment (FTE)*	1,701.7	1,746.5	3%	1,762.0	1%
Amount per Pupil	6,091	6,333	4%	7,222	14%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>10,364,811</b>	<b>11,060,080</b>	<b>7%</b>	<b>12,725,731</b>	<b>15%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

\*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

### Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue—2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	11,025,588	0	11,025,588	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	3,872,500	411,422	1,760,826			0	1,700,252	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	90,000	0		0	0	90,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,447,163	0		0	0	1,445,452	12,000	10,289
Bilingual Education	10,487	0		0	0	10,487	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	2,406,005	960,062	341,465	0	0	0	1,104,478	0
Driver Training	70,000	57,845	13,000	0	0	0	12,000	12,845
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,178,834	349,984	7,692	460,912	0	5,000	355,246	0
Professional Development	45,557	40,495	5,062	0	0	20,000	0	20,000
Parent Education Program	37,750	0	22,750	0	0	15,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	3,500,000	1,198,459	0	427,871	0	2,633,628	50,000	809,958
Career and Postsecondary Education	415,493	100,493	0	35,000	0	280,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	373,755	68,856	32,592				272,307	0
Textbook & Student Materials Revolving		62,174						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,980,696	0	1,980,696			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		710,128						XXXXXXXXXX
Activity Funds		31,316						XXXXXXXXXX
Bond and Interest #1	2,115,187	1,550,564	740,316	0	0		1,415,383	1,591,076
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
Federal Funds	287,122	5,847	XXXXXXXXXX	281,275	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>28,856,137</b>	<b>5,547,645</b>	<b>15,929,987</b>	<b>1,205,058</b>	<b>0</b>	<b>4,499,567</b>	<b>4,921,666</b>	<b>2,444,168</b>
Less Transfers	4,499,567							
<b>TOTAL Budget Expenditures</b>	<b>\$24,356,570</b>							

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

	2016-2017	2017-2018	2018-2019
State Revenues	13,358,073	14,264,522	15,929,987
Federal Revenues	1,239,288	1,226,190	1,205,058
Local Revenues*	5,865,820	5,615,349	4,921,666
<b>Total Revenues</b>	<b>20,463,181</b>	<b>21,106,061</b>	<b>22,056,711</b>
Revenues Per Pupil	12,025	12,085	12,518

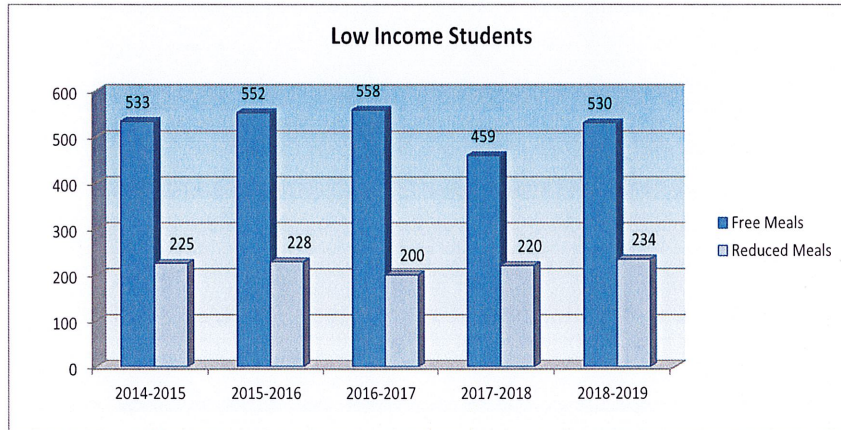
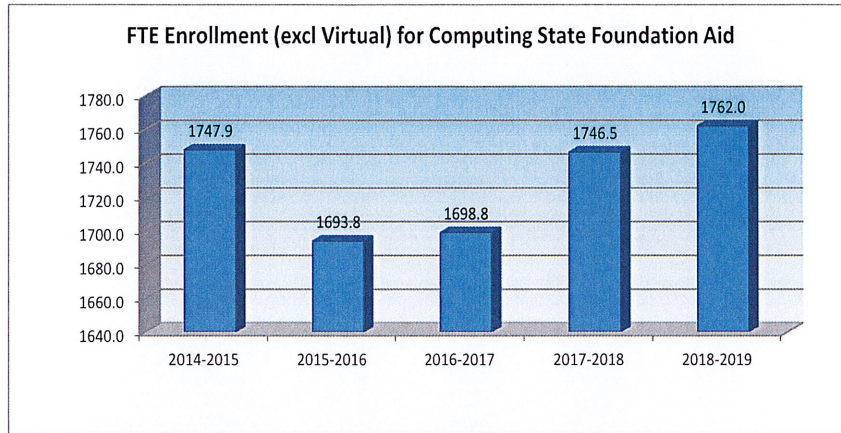
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

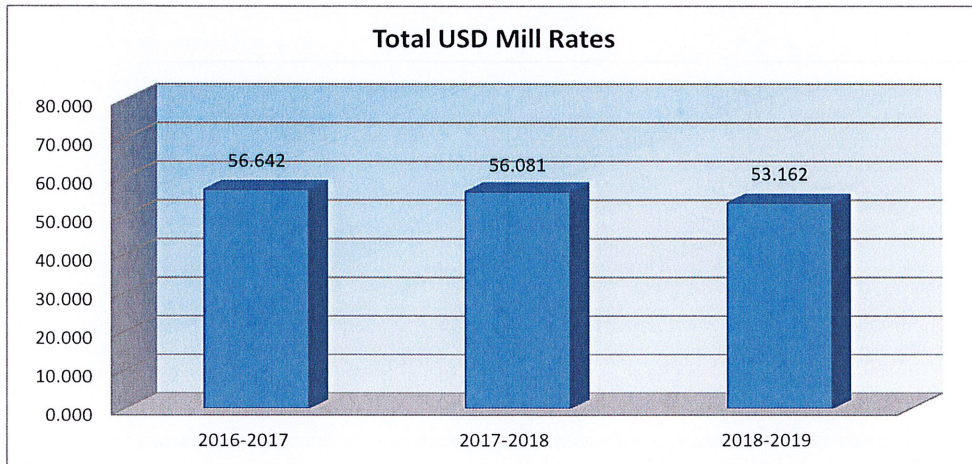
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,747.9	1,693.8	-3%	1,698.8	0%	1,746.5	3%	1,762.0	1%
Number of Students - Free Meals	533	552	4%	558	1%	459	-18%	530	15%
Number of Students - Reduced Meals	225	228	1%	200	-12%	220	10%	234	6%



\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

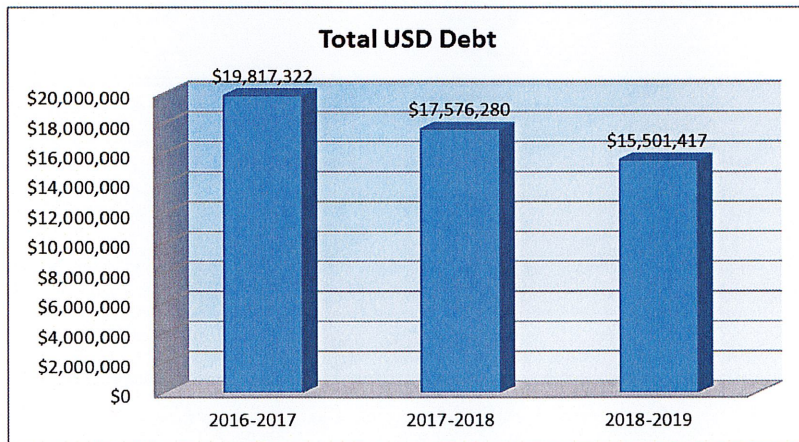
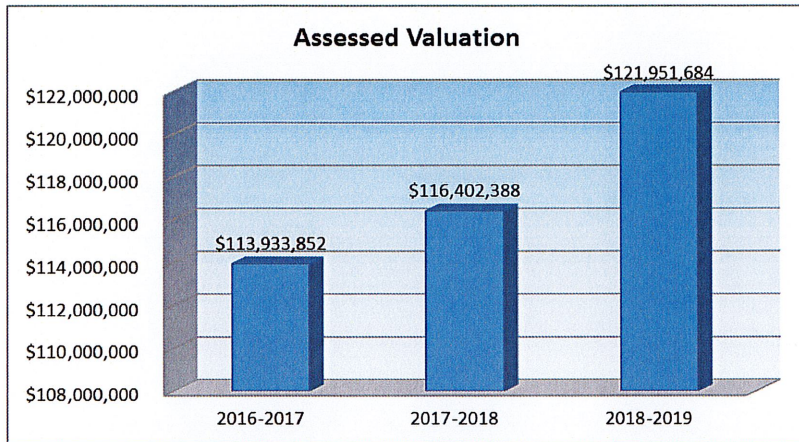
**Miscellaneous Information  
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	16.813	18.274	14.116
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	11.829	9.807	11.046
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>56.642</b>	<b>56.081</b>	<b>53.162</b>
Historical Museum	0.560	0.603	0.653
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	0.504	0.463	0.300
<b>TOTAL OTHER</b>	<b>6.314</b>	<b>6.316</b>	<b>6.203</b>



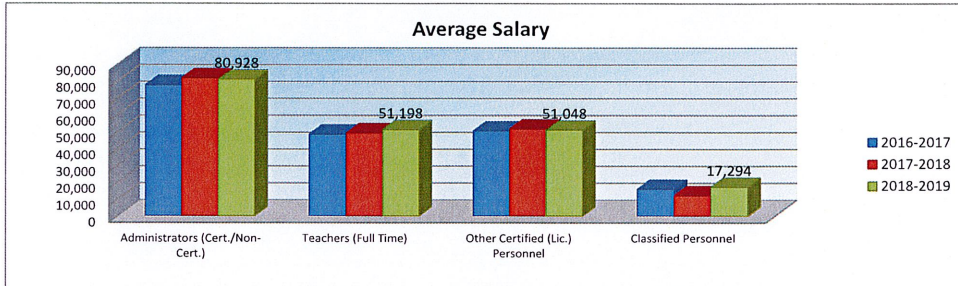
**Other Information**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$113,933,852	\$116,402,388	\$121,951,684
Bonded Indebtedness	19,817,322	17,576,280	15,501,417



USD# 263  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	15.0	1,162,182	77,479	14.0	1,143,633	81,688	15.0	1,213,923	80,928
Teachers (Full Time)	127.1	6,149,383	48,382	132.0	6,493,758	49,195	132.0	6,758,122	51,198
Other Certified (Licensed) Personnel	18.8	946,806	50,362	19.1	986,810	51,665	18.3	934,180	51,048
Classified Personnel	164.0	2,610,626	15,918	163.0	2,007,376	12,315	169.0	2,922,760	17,294
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXXX		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