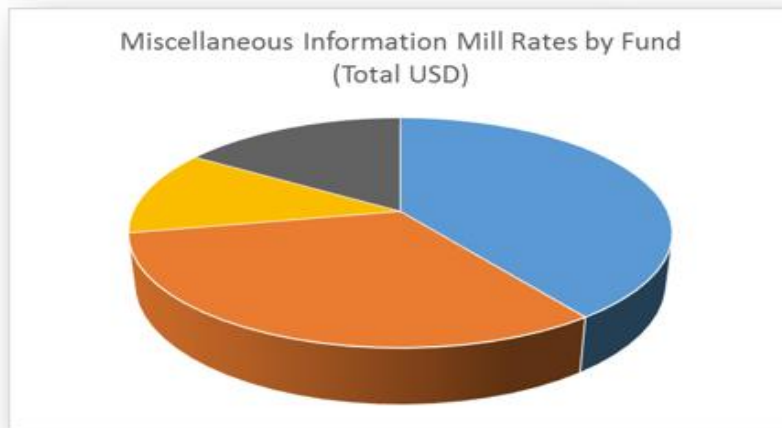
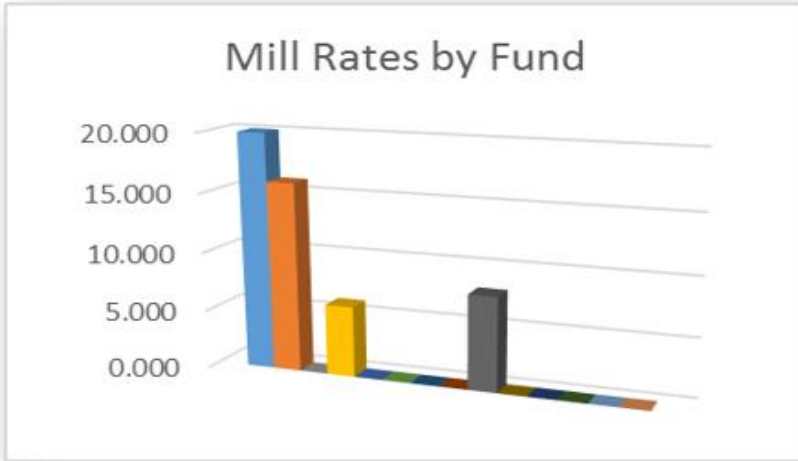


# BUDGET AT A GLANCE

2016-17



USD 499 - Galena



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)**

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	6,973,648	63%	6,557,345	61%	-6%	6,892,291	63%	5%
Student Support Services	243,376	2%	202,968	2%	-17%	211,747	2%	4%
Instructional Support Services	163,077	1%	131,226	1%	-20%	255,286	2%	95%
Administration & Support	1,092,800	10%	1,080,746	10%	-1%	1,142,506	10%	6%
Operations & Maintenance	1,175,448	11%	1,050,733	10%	-11%	985,783	9%	-6%
Transportation	226,533	2%	217,971	2%	-4%	253,093	2%	16%
Food Services	518,236	5%	496,036	5%	-4%	614,169	6%	24%
Capital Improvements	372,712	3%	452,894	4%	22%	150,000	1%	-67%
Debt Services	323,095	3%	521,395	5%	61%	460,794	4%	-12%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>11,088,925</b>	<b>100%</b>	<b>10,711,314</b>	<b>100%</b>	<b>-3%</b>	<b>10,965,669</b>	<b>100%</b>	<b>2%</b>
<b>Amount per Pupil</b>	<b>\$13,924</b>		<b>\$13,511</b>		<b>-3%</b>	<b>\$13,842</b>		<b>2%</b>
<b>Current Expenditures**</b>	<b>10,230,764</b>	<b>100%</b>	<b>9,721,950</b>	<b>100%</b>	<b>-5%</b>	<b>10,074,875</b>	<b>100%</b>	<b>4%</b>
<b>Amount per Pupil</b>	<b>\$12,846</b>		<b>\$12,263</b>		<b>-5%</b>	<b>\$12,718</b>		<b>4%</b>

**Percent of Expenditures**

Instruction*** (Total Expenditures)	6,811,294	61%	6,542,270	61%	0%	6,692,291	61%	0%
Instruction*** (Current Expenditures)	6,811,294	67%	6,542,270	67%	0%	6,692,291	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

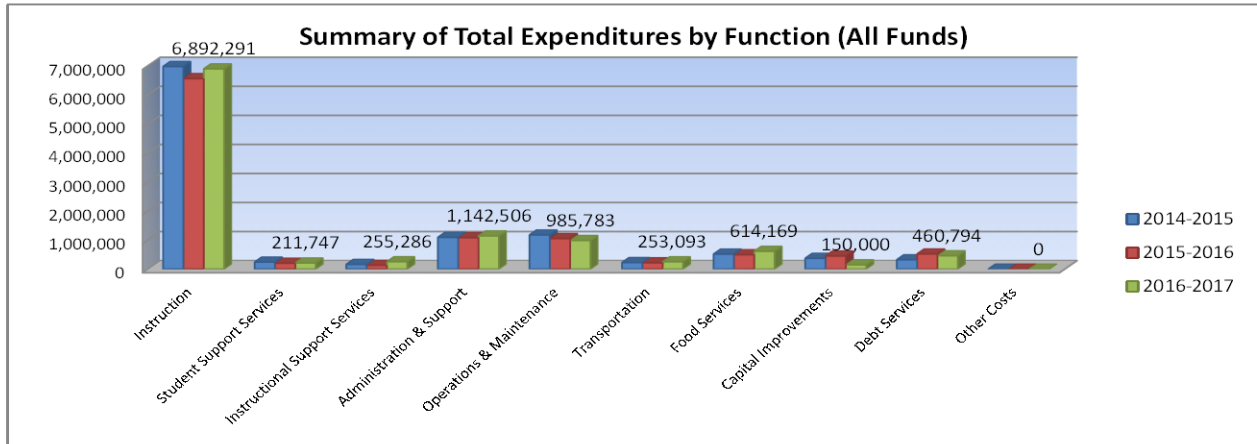
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

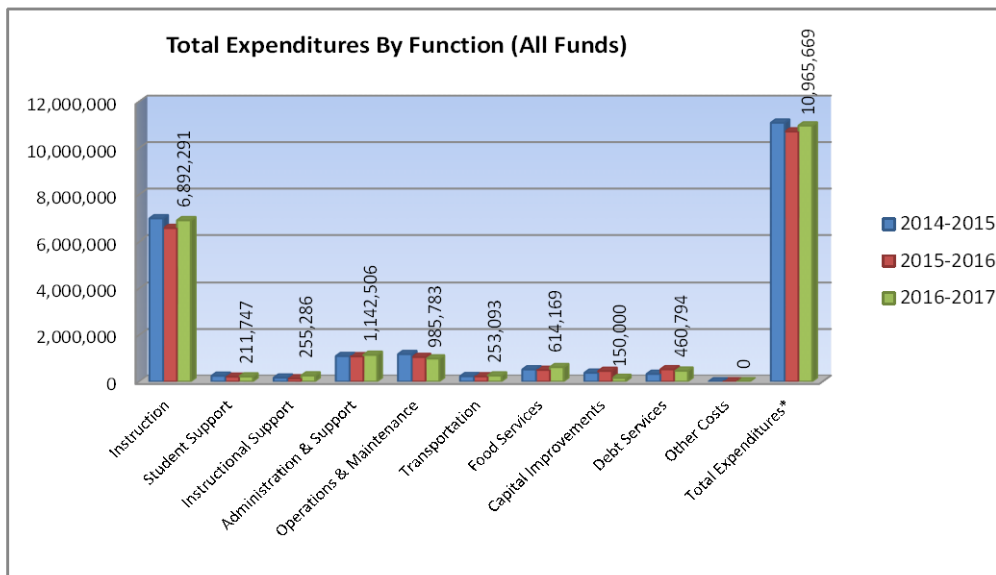
Debt Services - 5100

Transfers - 5200



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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	6,973,648	6,557,345	6,892,291
Student Support	243,376	202,968	211,747
Instructional Support	163,077	131,226	255,286
Administration & Support	1,092,800	1,080,746	1,142,506
Operations & Maintenance	1,175,448	1,050,733	985,783
Transportation	226,533	217,971	253,093
Food Services	518,236	496,036	614,169
Capital Improvements	372,712	452,894	150,000
Debt Services	323,095	521,395	460,794
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>11,088,925</b>	<b>10,711,314</b>	<b>10,965,669</b>

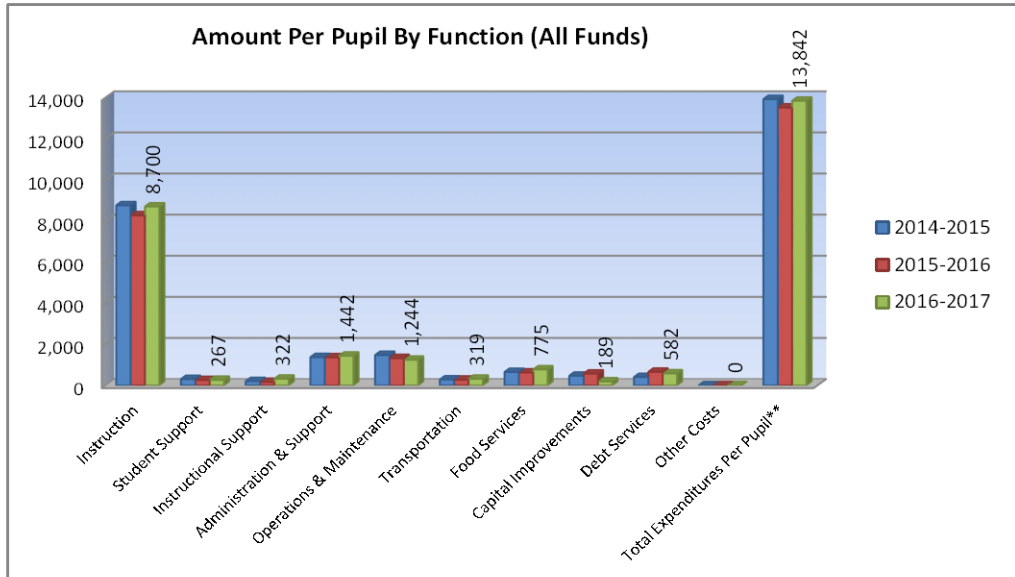


*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	8,756	8,271	8,700
Student Support	306	256	267
Instructional Support	205	166	322
Administration & Support	1,372	1,363	1,442
Operations & Maintenance	1,476	1,325	1,244
Transportation	284	275	319
Food Services	651	626	775
Capital Improvements	468	571	189
Debt Services	406	658	582
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>13,924</b>	<b>13,511</b>	<b>13,842</b>
<b>Enrollment (FTE)*</b>	<b>796.4</b>	<b>792.8</b>	<b>792.2</b>

*\*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.*

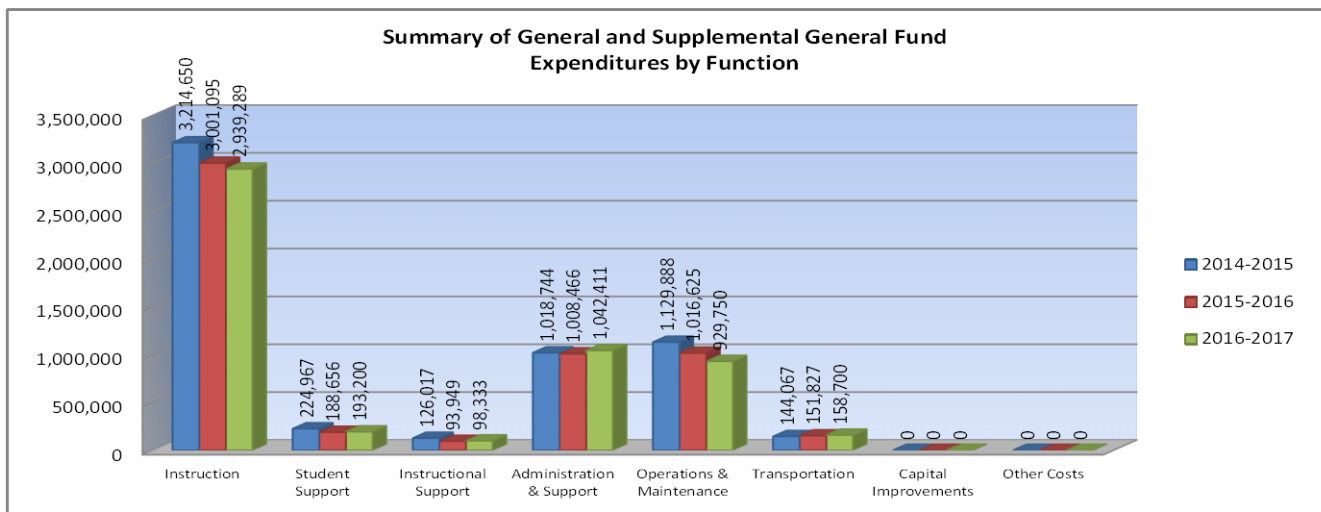


**\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

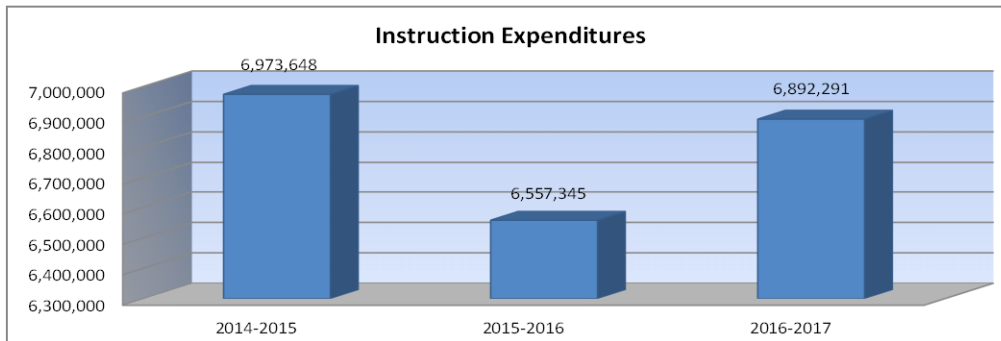
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
<b>Instruction</b>	3,214,650	55%	3,001,095	55%	-7%	2,939,289	55%	-2%
<b>Student Support</b>	224,967	4%	188,656	3%	-16%	193,200	4%	2%
<b>Instructional Support</b>	126,017	2%	93,949	2%	-25%	98,333	2%	5%
<b>Administration &amp; Support</b>	1,018,744	17%	1,008,466	18%	-1%	1,042,411	19%	3%
<b>Operations &amp; Maintenance</b>	1,129,888	19%	1,016,625	19%	-10%	929,750	17%	-9%
<b>Transportation</b>	144,067	2%	151,827	3%	5%	158,700	3%	5%
<b>Capital Improvements</b>	0	0%	0	0%	0%	0	0%	0%
<b>Other Costs</b>	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	5,858,333	100%	5,460,618	100%	-7%	5,361,683	100%	-2%
<b>Amount per Pupil</b>	\$7,356		\$6,888		-6%	\$6,768		-2%

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)**

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	2,777,702	2,760,836	-1%	2,815,530	2%
Federal Funds	394,294	385,283	-2%	393,139	2%
Supplemental General	436,948	240,259	-45%	123,759	-48%
At Risk (4yr Old)	86,124	79,116	-8%	89,200	13%
At Risk (K-12)	1,124,668	1,073,758	-5%	1,095,300	2%
Bilingual Education	0	0	0%	0	0%
Virtual Education	4,825	49,150	919%	75,025	53%
Capital Outlay	162,354	15,075	-91%	200,000	1227%
Driver Education	15,747	17,523	11%	19,750	13%
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	1,085,115	1,098,221	1%	1,237,197	13%
Cost of Living	0	0	0%	0	0%
Vocational Education	250,098	236,999	-5%	272,438	15%
Gifts/Grants	207,543	171,815	-17%	150,000	-13%
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	355,921	308,241	-13%	420,953	37%
Contingency Reserve	0	0	0%		
Text Book & Student Material	10,033	42,739	326%		
Activity Fund	62,276	78,330	26%		
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>6,973,648</b>	<b>6,557,345</b>	<b>-6%</b>	<b>6,892,291</b>	<b>5%</b>
Enrollment (FTE)*	796.4	792.8	0%	792.2	0%
Amount per Pupil	8,756	8,271	-6%	8,700	5%
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>6,973,648</b>	<b>6,557,345</b>	<b>-6%</b>	<b>6,892,291</b>	<b>5%</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 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.

## 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					Estimated July 1, 2017 Cash Balance	
			State	Federal	Local	Interest	Transfers		Other
General	6,694,788	0	6,693,788	0	1,000	0	0	0	
Supplemental General	2,092,419	178,635	1,710,762				203,022	XXXXXXXXXX	
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0	
At Risk (4yr Old)	89,200	0		0	XXXXXXXXXXXX	89,200	0	0	
Adult Supplemental Education	0	0		0	XXXXXXXXXXXX	0	0	0	
At Risk (K-12)	1,095,800	50,000		0	XXXXXXXXXXXX	1,045,800	0	0	
Bilingual Education	0	0		0	XXXXXXXXXXXX	0	0	0	
Virtual Education	75,025	0				75,025	0	0	
Capital Outlay	430,000	308,009		0		0	55,149	9,611	
Driver Training	21,550	19,721	5,400	0	XXXXXXXXXXXX	11,550	0	15,121	
Declining Enrollment	0	0				0	0	XXXXXXXXXX	
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0	
Food Service	624,700	86,557	4,164	391,395	0	120,000	124,030	101,446	
Professional Development	52,100	22,776		0	XXXXXXXXXXXX	30,000	0	676	
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0	
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0	
Special Education	1,310,297	167,830	0	0	XXXXXXXXXXXX	1,187,286	0	44,819	
Vocational Education	286,938	0	6,288	0	XXXXXXXXXXXX	280,650	0	0	
Special Liability Expense Fund	0	0				0	0	0	
Special Reserve Fund		0						XXXXXXXXXX	
Gifts and Grants	160,000	167,343					0	7,343	
Textbook & Student Materials Revolving		120,927						XXXXXXXXXX	
School Retirement	0	0			XXXXXXXXXXXX		0	0	
Extraordinary Growth Facilities	0	0				0		XXXXXXXXXX	
KPERS Special Retirement Contribution	586,013	0				586,013		XXXXXXXXXX	
Contingency Reserve		285,139						XXXXXXXXXX	
Activity Funds		28,470						XXXXXXXXXX	
Tuition Reimbursement		0	0	0			0	0	
Bond and Interest #1	460,794	445,871	426,299	0	0		278,758	690,134	
Bond and Interest #2	0	0	0	0	0			0	
No Fund Warrant	0	0					0	0	
Special Assessment	0	0					0	0	
Temporary Note	0	0			XXXXXXXXXXXX		0	0	
Coop Special Education	0	0	0	0	0		0	0	
Federal Funds	411,569	0	XXXXXXXXXXXX	411,569	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX	
<b>SUBTOTAL</b>	<b>14,391,193</b>	<b>1,881,278</b>	<b>8,846,701</b>	<b>802,964</b>	<b>1,000</b>	<b>3,425,524</b>	<b>660,959</b>	<b>869,150</b>	
Less Transfers		3,425,524							
<b>TOTAL Budget Expenditures</b>		<b>\$10,965,669</b>							

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

	2014-2015	2015-2016	2016-2017
State Revenues	8,549,383	8,588,980	8,846,701
Federal Revenues	793,946	767,041	802,964
Local Revenues*	1,000,607	1,444,366	661,959
<b>Total Revenues</b>	<b>10,343,936</b>	<b>10,800,387</b>	<b>10,311,624</b>
Revenues Per Pupil	12,988	13,623	13,016

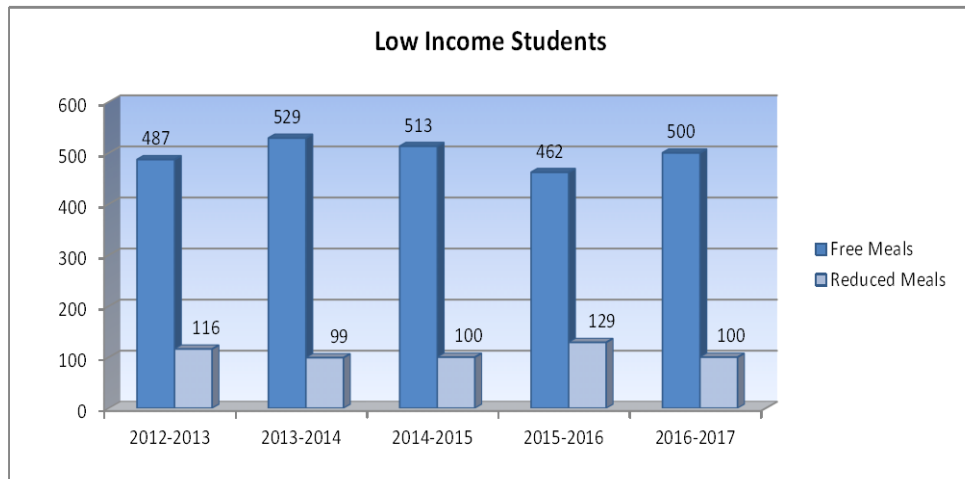
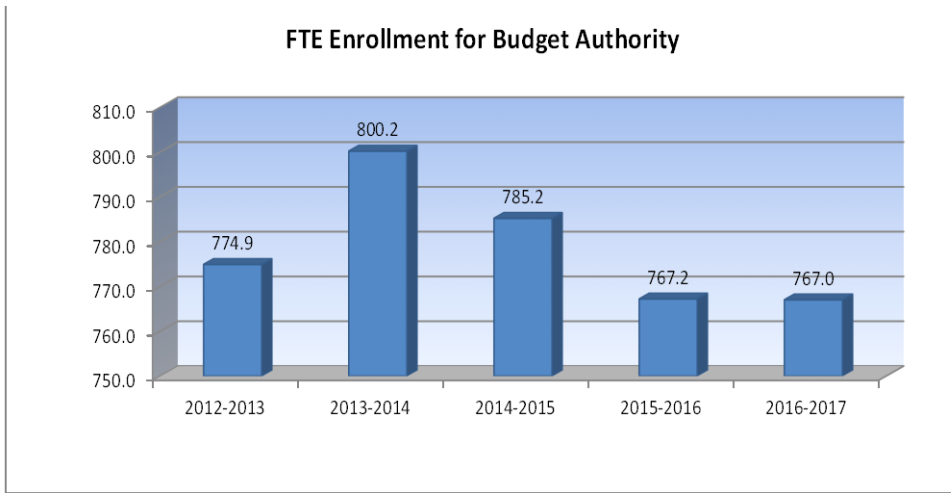
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

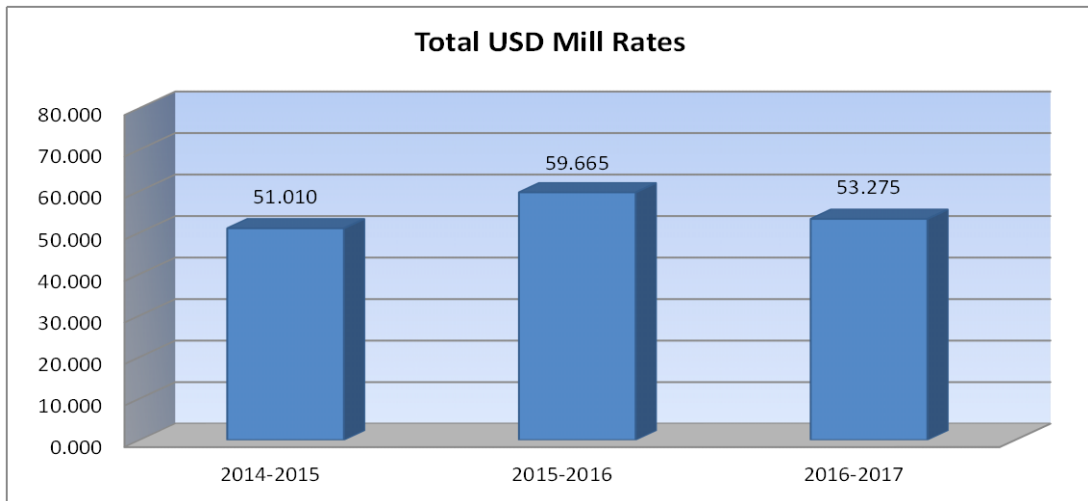
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	774.9	800.2	3%	785.2	-2%	767.2	-2%	767.0	0%
Number of Students - Free Meals	487	529	9%	513	-3%	462	-10%	500	8%
Number of Students - Reduced Meals	116	99	-15%	100	1%	129	29%	100	-22%



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

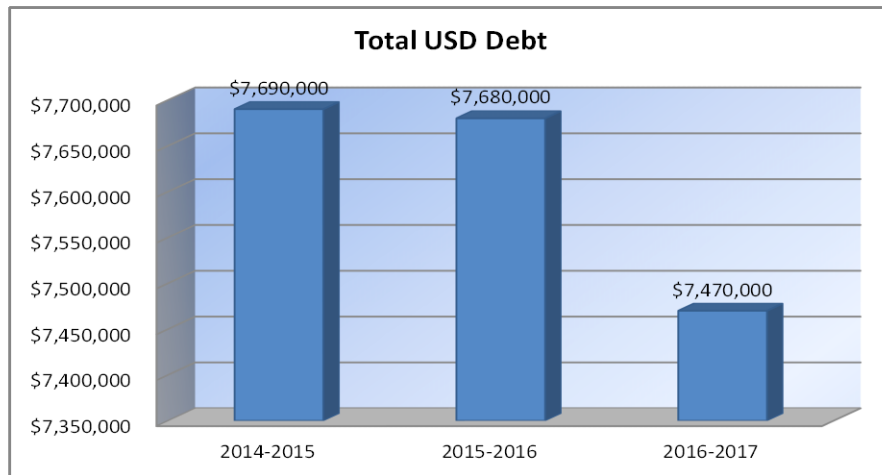
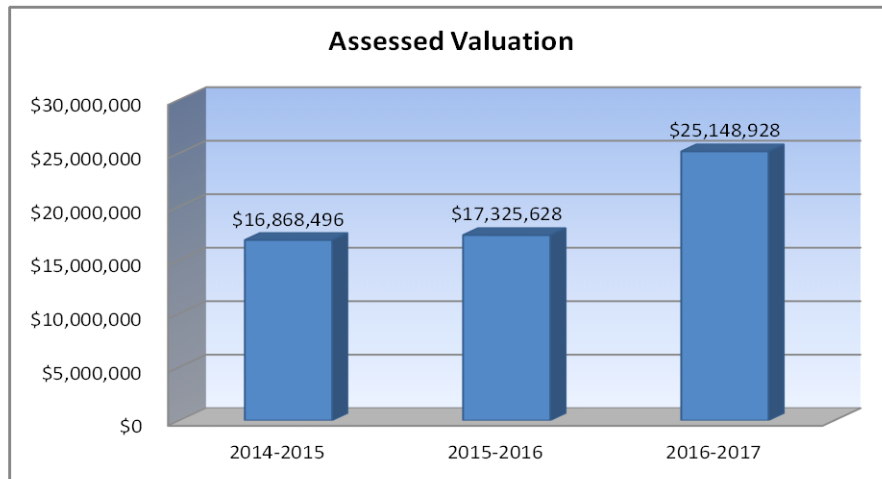
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.997	27.652	10.642
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	2.001	4.000
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	14.013	10.012	18.633
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>51.010</b>	<b>59.665</b>	<b>53.275</b>
Historical Museum	0.999	1.001	0.960
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.999</b>	<b>1.001</b>	<b>0.960</b>



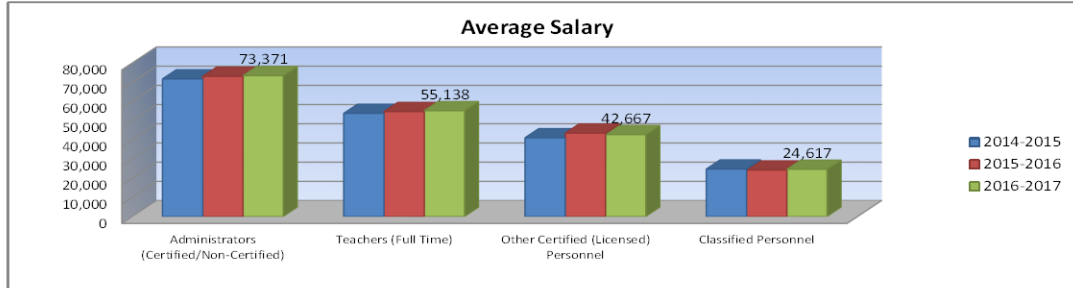
**Other Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
Assessed Valuation	\$16,868,496	\$17,325,628	\$25,148,928
Bonded Indebtedness	7,690,000	7,680,000	7,470,000



**USD# 499  
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)	8.6	616,424	71,677	8.6	628,141	73,040	9.1	667,679	73,371
Teachers (Full Time)	55.0	2,956,650	53,757	53.0	2,898,685	54,692	53.0	2,922,304	55,138
Other Certified (Licensed) Personnel	6.5	266,817	41,049	7.0	304,233	43,462	6.0	256,000	42,667
Classified Personnel	39.0	965,190	24,748	38.0	921,000	24,237	35.0	861,600	24,617
Substitutes/Temporary Help	XXXXX	600,586	XXXXXXX	XXXXX	528,707	XXXXXXX	XXXXX	533,994	XXXXXXX



**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