Budget at a Glance

2005 - 2006

West Elk

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Summary of Total Expenditures By Function
(All Funds)

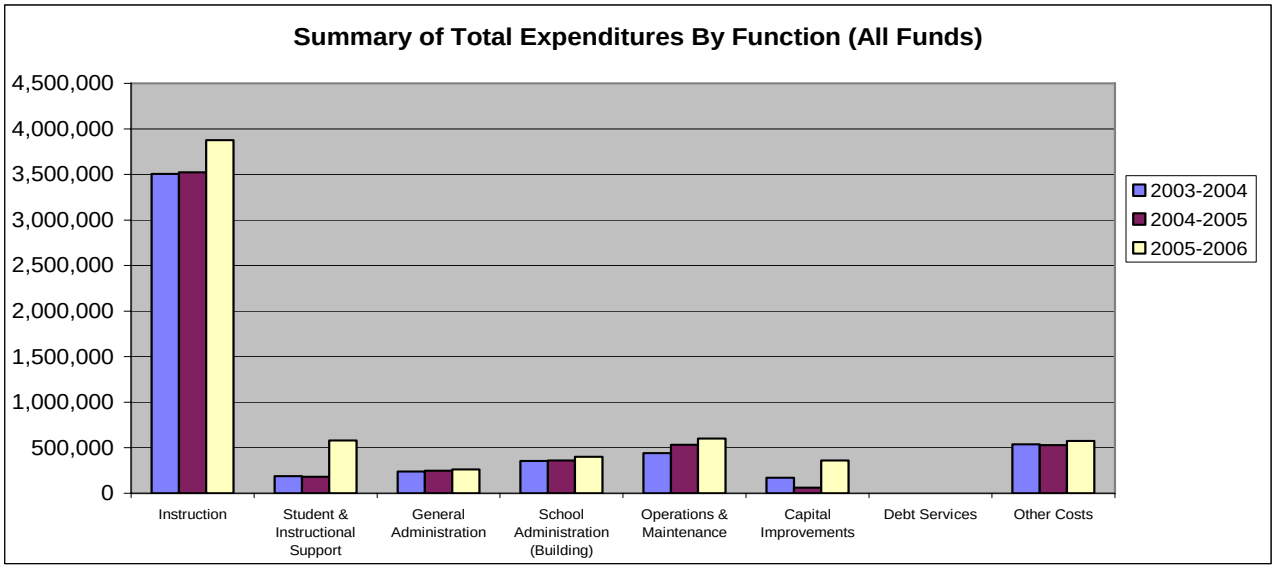
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,506,315	64%	3,521,902	65%	0%	3,876,597	58%	10%
Student & Instructional Support	186,742	3%	182,904	3%	-2%	580,164	9%	217%
General Administration	239,184	4%	248,093	5%	4%	261,776	4%	6%
School Administration (Building)	354,823	7%	361,283	7%	2%	402,412	6%	11%
Operations & Maintenance	440,863	8%	533,918	10%	21%	599,952	9%	12%
Capital Improvements	170,005	3%	61,740	1%	-64%	360,315	5%	484%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	538,501	10%	529,737	10%	-2%	574,184	9%	8%
Total Expenditures	5,436,433	100%	5,439,577	100%	0%	6,655,400	100%	22%
Amount per Pupil	$11,421		$12,522		10%	$16,233		30%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

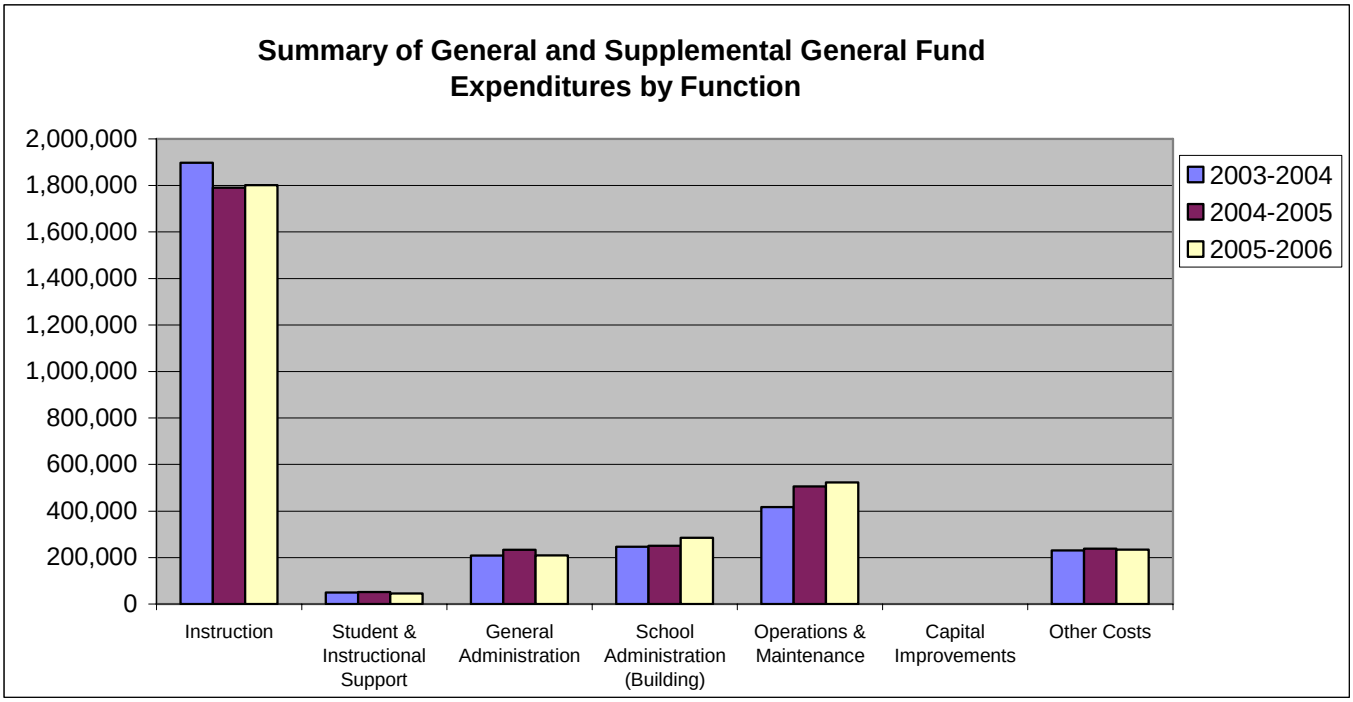
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



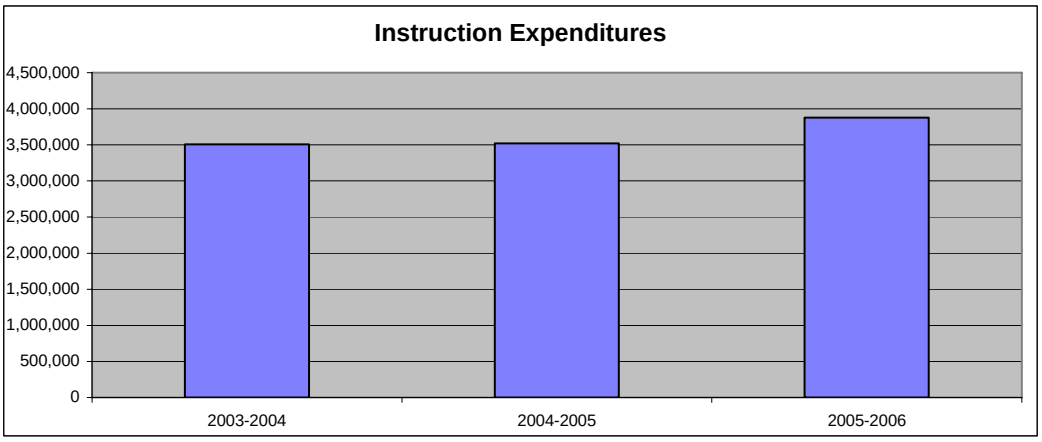
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,897,348	62%	1,789,908	58%	-6%	1,801,449	58%	1%
Student & Instructional Support	49,608	2%	52,050	2%	5%	46,200	1%	-11%
General Administration	208,648	7%	232,430	8%	11%	209,200	7%	-10%
School Administration (Building)	246,789	8%	250,723	8%	2%	284,800	9%	14%
Operations & Maintenance	416,760	14%	505,299	16%	21%	522,290	17%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	230,100	8%	237,939	8%	3%	234,766	8%	-1%
Total Expenditures	3,049,253	100%	3,068,349	100%	1%	3,098,705	100%	1%
Amount per Pupil	$6,406		$7,063		10%	$7,558		7%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,711,553		1,637,708	-4%		1,631,715	0%
Federal Funds	128,009		153,431	20%		144,252	-6%
Supplemental General	185,795		152,200	-18%		169,734	12%
At Risk (4yr Old)						25,542	
At Risk (K-12)						141,878	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,277		3,004	-8%		10,000	233%
Driver Education	4,000		4,200	5%		8,200	95%
Declining Enrollment						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	0		0	0%		0	0%
Vocational Education	67,510		48,599	-28%		108,497	123%
Gifts/Grants	0		13,463	0%		0	-100%
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			139,487			168,779	21%
Contingency Reserve	11,370		0	-100%			
Text Book & Student Material	11,517		13,635	18%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	2,123,031		2,165,727	2%		2,408,597	11%
Enrollment (FTE)*	476.0		434.4	-9%		410.0	-6%
Amount per Pupil	4,460		4,986	12%		5,875	18%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	1,383,284		1,356,175	-2%		1,468,000	8%
TOTAL	3,506,315		3,521,902	0%		3,876,597	10%



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

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

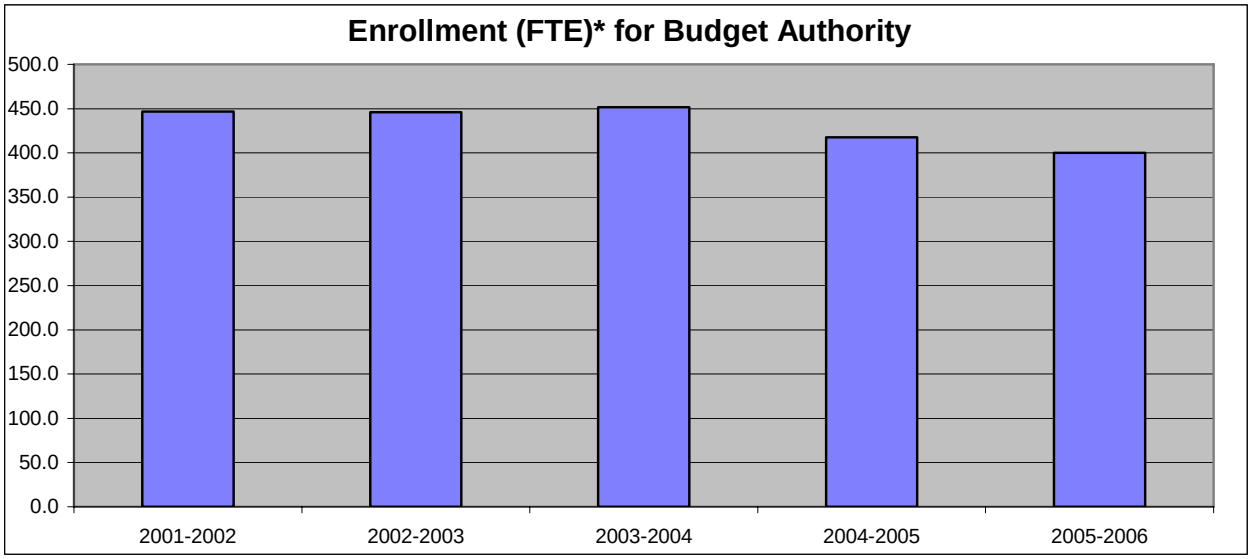
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

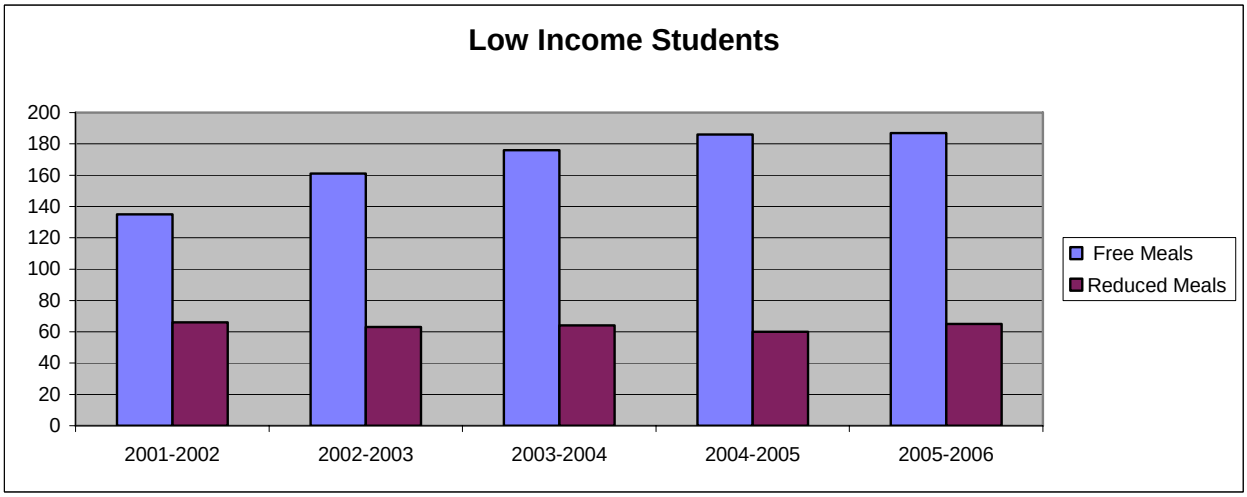
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,479,672	0	3,137,477	0		0	342,195
Supplemental General	450,000	0	152,370				297,630
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	25,542	0		0	0	25,542	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	153,678	0		0	0	153,678	0
Bilingual Education	0			0	0	0	0
Capital Outlay	410,315	245,702	18,678	0	35,000	12,000	98,935
Driver Training	8,550	2,300	2,400		0	4,000	1,100
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	289,426	83,589	2,640	113,270	0	25,000	64,927
Professional Development	1,658	1,408	250	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	597,750	0	0	0	100,000	497,750	0
Vocational Education	112,997			0	0	112,997	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	6,155	5,155					1,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	219,195	0	219,195				
Tuition Reimbursement		0	0	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
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	2184927	483,773	0	487,000	0	597,750	616,404
Federal Funds	144,252	0	xxxxxxxxxxx	144,252	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,084,117	821,927	3,533,010	744,522	135,000	1,428,717	1,422,191
Less Transfers	1,428,717						
TOTAL Budget Expenditures	$6,655,400						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	446.8	446.2	0%	451.5	1%	417.8	-7%	400.0	-4%
Number of Students - Free Meals	135	161	19%	176	9%	186	6%	187	1%
Number of Students - Reduced Meals	66	63	-5%	64	2%	60	-6%	65	8%

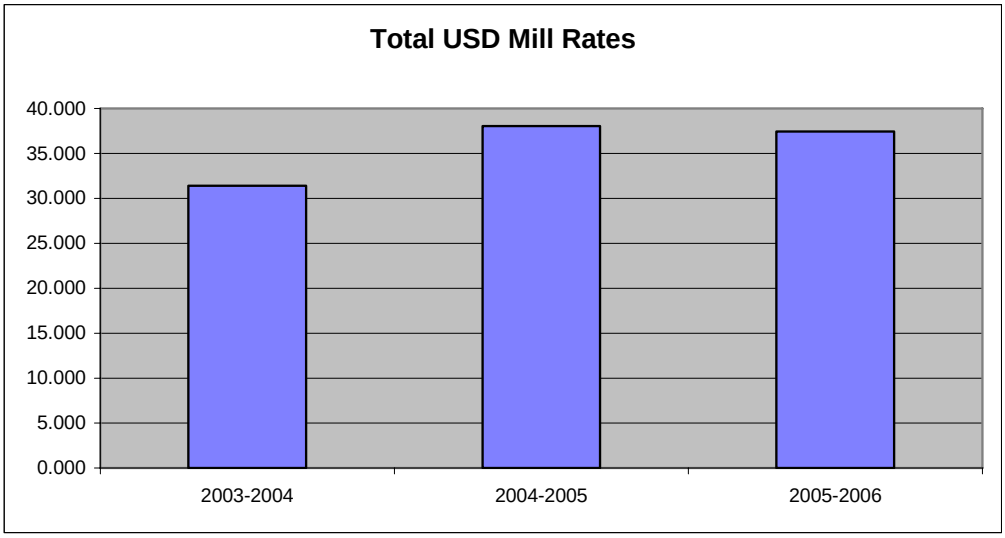




*FTE for state aid and budget authority purposes for general fund.

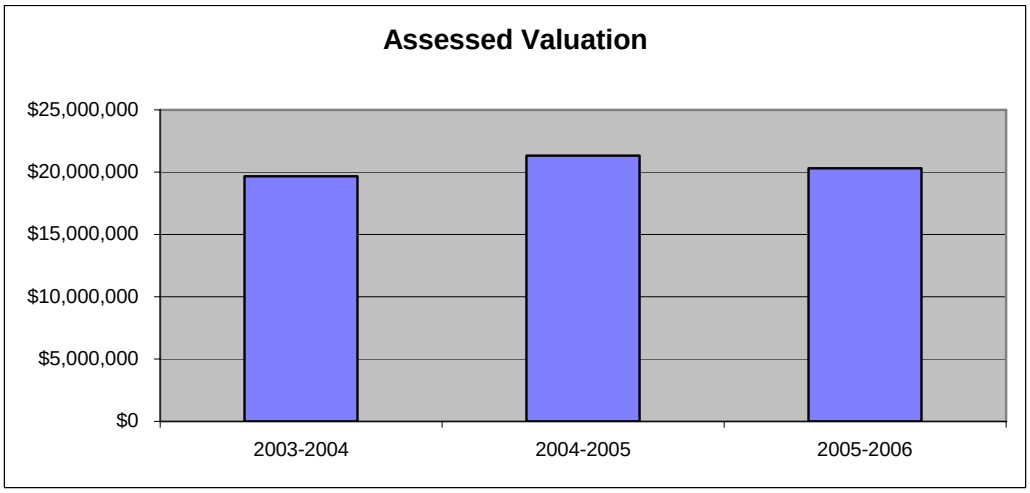
Miscellaneous Information
Mill Rates by Fund

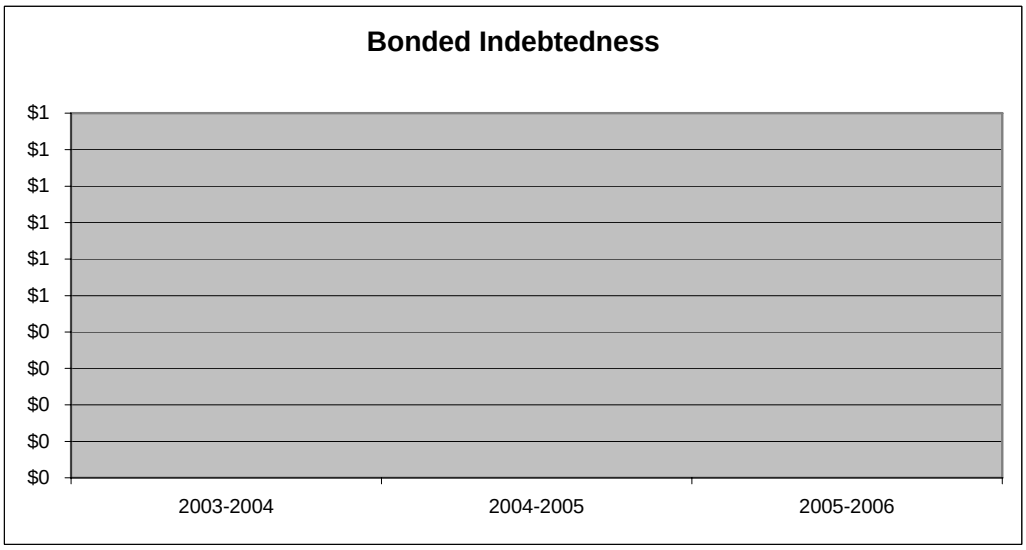
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.402	14.382	13.425
Adult Education	0.000	0.000	0.000
Capital Outlay	3.984	3.656	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & 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	**31.386**	**38.038**	**37.425**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$19,663,944	$21,331,453	$20,302,418
Bonded Indebtedness	0	0	0





USD# 282
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.2	260,453	62,013	7.5	334,021	44,536	7.5	374,400	49,920
Teachers (Full Time)	53.9	2,315,802	42,965	51.5	1,951,592	37,895	52.3	2,173,925	41,566
Other Certified (Licensed) Personnel	5.0	187,768	37,554	5.0	190,433	38,087	4.2	160,088	38,116
Classified Personnel	85.0	1,025,990	12,070	75.0	950,544	12,674	65.0	852,400	13,114
Substitutes/Temporary Help	XXXXXXX	25,000	XXXXXXXXXXX	XXXXXXX	21,097	XXXXXXXXXXX	XXXXXXX	25,000	XXXXXXXXXXX

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://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.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