Budget At A Glance

2009-2010

400 - Smoky Valley

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Summary of Total Expenditures By Function
(All Funds)

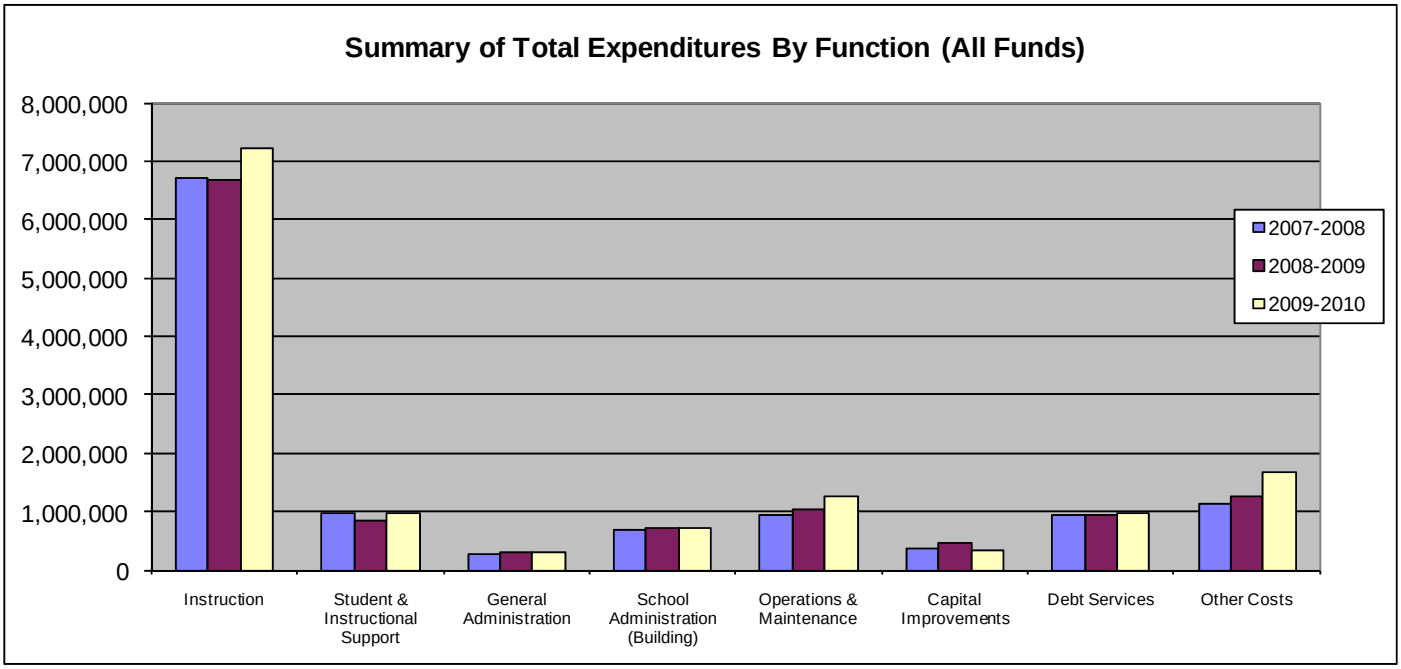
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	6,704,139	56%	6,682,011	55%	0%	7,227,189	54%	8%
Student & Instructional Support	969,841	8%	843,030	7%	-13%	982,806	7%	17%
General Administration	264,725	2%	290,677	2%	10%	304,647	2%	5%
School Administration (Building)	674,015	6%	702,523	6%	4%	707,112	5%	1%
Operations & Maintenance	941,547	8%	1,035,628	8%	10%	1,263,544	9%	22%
Capital Improvements	373,870	3%	461,070	4%	23%	327,500	2%	-29%
Debt Services	946,960	8%	929,085	8%	-2%	958,935	7%	3%
Other Costs	1,144,926	10%	1,270,228	10%	11%	1,677,350	12%	32%
Total Expenditures	12,020,023	100%	12,214,252	100%	2%	13,449,083	100%	10%
Amount per Pupil	$11,960		$12,335		3%	$13,582		10%

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, Area Vocational School, 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.

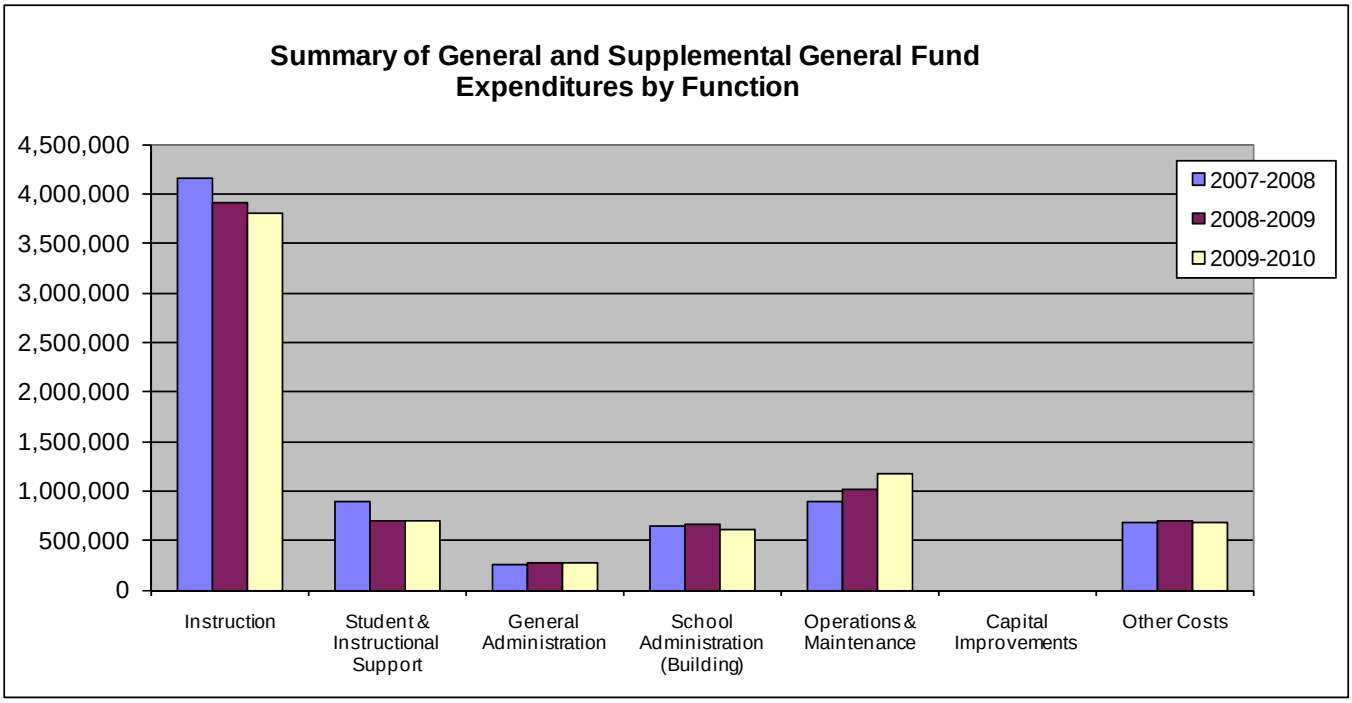
Further definition of what goes into each category:

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

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	4,156,238	55%	3,911,694	54%	-6%	3,801,909	53%	-3%
Student & Instructional Support	883,853	12%	690,280	10%	-22%	695,986	10%	1%
General Administration	254,616	3%	271,162	4%	6%	272,325	4%	0%
School Administration (Building)	640,582	9%	659,895	9%	3%	613,300	8%	-7%
Operations & Maintenance	888,030	12%	1,011,411	14%	14%	1,175,100	16%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	678,173	9%	698,198	10%	3%	682,325	9%	-2%
Total Expenditures	7,501,492	100%	7,242,640	100%	-3%	7,240,945	100%	0%
Amount per Pupil	$7,464		$7,314		-2%	$7,313		0%



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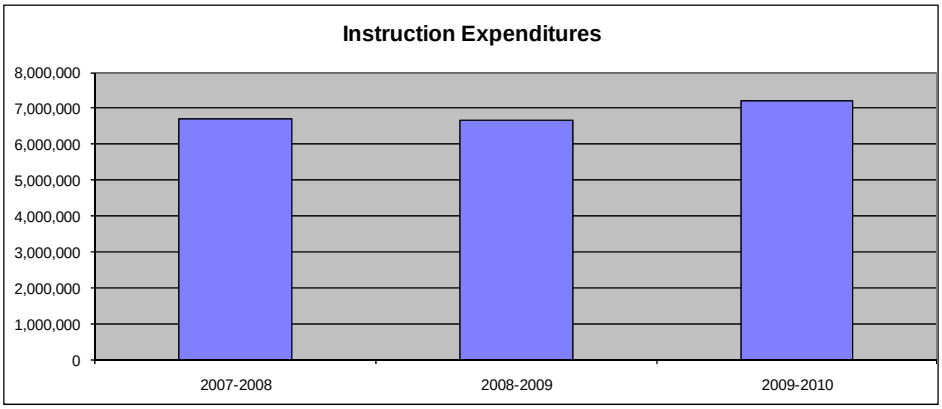
Instruction Expenditures (1000)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	3,969,277		3,532,146	-11%		3,147,469	-11%
Federal Funds	106,559		104,614	-2%		121,924	17%
Supplemental General	186,961		379,548	103%		654,440	72%
At Risk (4yr Old)	0		62,142	0%		75,456	21%
At Risk (K-12)	329,598		420,261	28%		601,265	43%
Bilingual Education	5,568		4,978	-11%		26,598	434%
Virtual Education			249,122			69,480	-72%
Capital Outlay	330,154		358,514	9%		551,370	54%
Driver Education	11,865		10,128	-15%		20,800	105%
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	13,448		0	-100%		24,350	0%
Special Education	1,353,555		1,196,919	-12%		1,496,652	25%
Cost of Living	0		0	0%		0	0%
Vocational Education	179,163		176,001	-2%		216,446	23%
Gifts/Grants	0		0	0%		0	0%
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	216,447		187,638	-13%		220,939	18%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,544		0	-100%			
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	6,704,139		6,682,011	0%		7,227,189	8%
Enrollment (FTE)*	1,005.0		990.2	-1%		990.2	0%
Amount per Pupil	6,671		6,748	1%		7,299	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	6,704,139		6,682,011	0%		7,227,189	8%



NOTE: Gifts/Grants include 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.

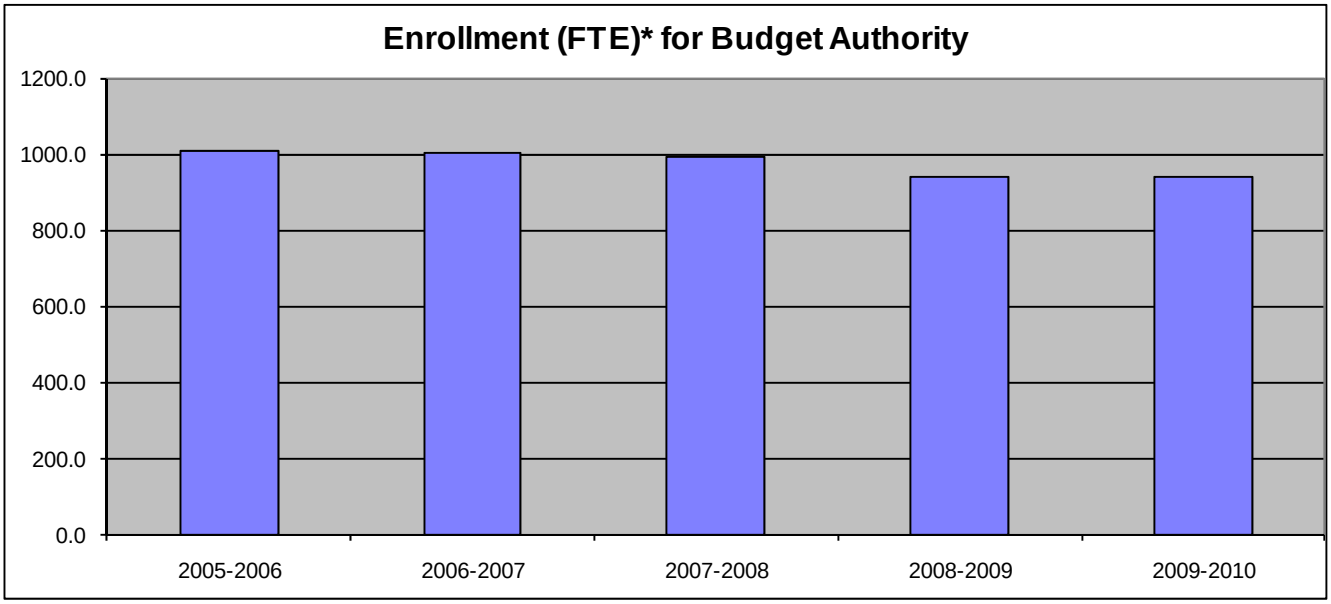
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

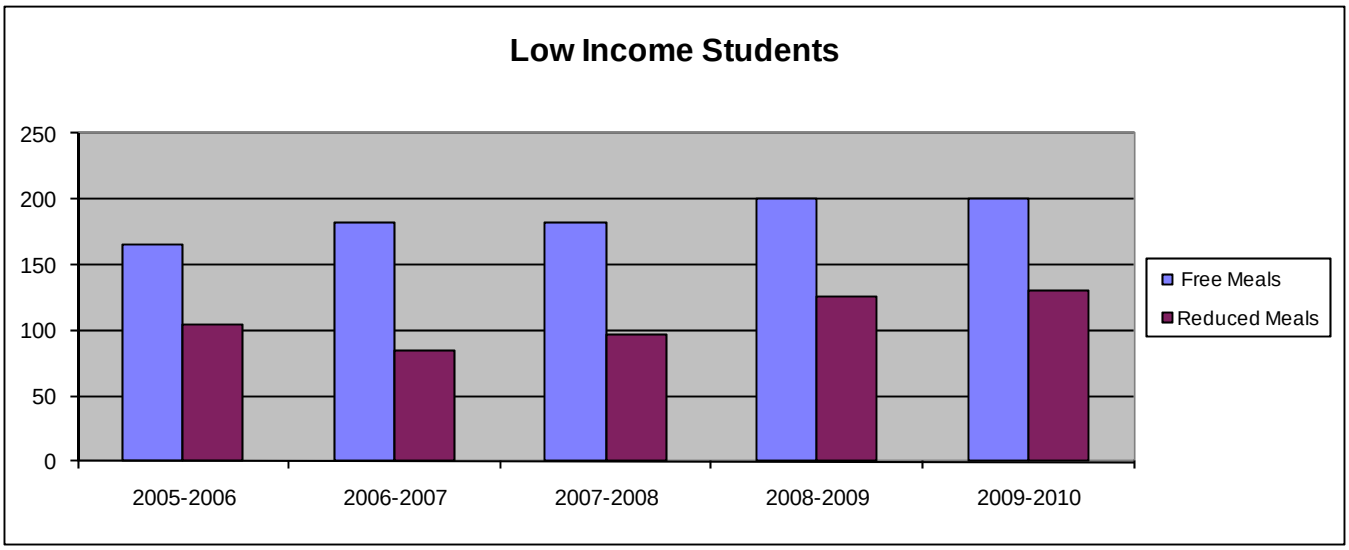
Sources of Revenue and Proposed Budget for 2009-10

	2009-10		Estimated Sources of Revenue--2009-10				
	Amount	July 1, 2009	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,949,999	0	5,730,773	320,752		0	898,474
Supplemental General	2,119,123	100,954	966,193				1,051,976
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	75,456	50,170		0	0	90,616	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	601,265	90,298		0	0	510,967	0
Bilingual Education	27,098	23,302		0	0	3,796	0
Virtual Education	128,640	35,000			0	93,640	0
Capital Outlay	1,314,919	979,440	0	0	25,000	0	310,479
Driver Training	26,800	36,705	2,250		0	0	5,625
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	667,708	156,317	5,813	169,923	75,000	15,379	260,655
Professional Development	77,488	77,488	0	0	0	0	0
Parent Education Program	17,500	28,761	0	0	0	0	0
Summer School	24,350	40,954		0	0	0	0
Special Education	1,596,946	1,277,546	0	0	0	965,573	0
Vocational Education	216,446	128,017		0	0	148,206	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	341,061	0	341,061				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	958,935	1,689,135	297,239	0	0		664,908
Bond and Interest #2	0	0	0	0	0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	133,526	0	xxxxxxxxxxx	158,188	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	15,277,260	4,714,087	7,343,329	648,863	100,000	1,828,177	3,192,117
Less Transfers	1,828,177						
TOTAL Budget Expenditures	$13,449,083						

Other Information

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	1,006.6	1,005.0	0%	990.2	-1%	938.8	-5%	938.8	0%
Number of Students - Free Meals	166	182	10%	182	0%	201	10%	201	0%
Number of Students - Reduced Meals	104	85	-18%	97	14%	126	30%	130	3%

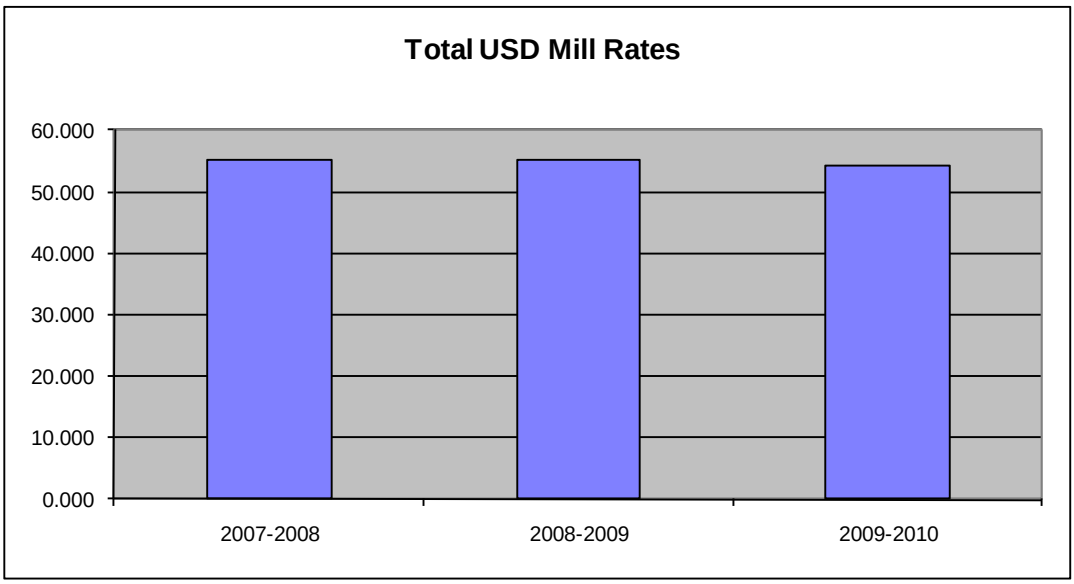




*FTE for state aid and budget authority purposes for the general fund.

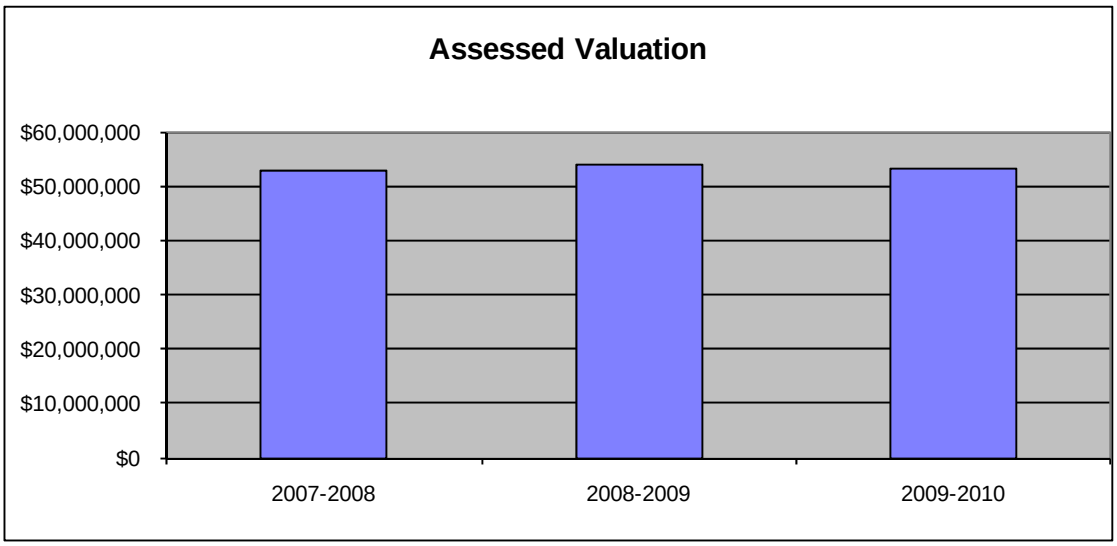
Miscellaneous Information
Mill Rates by Fund

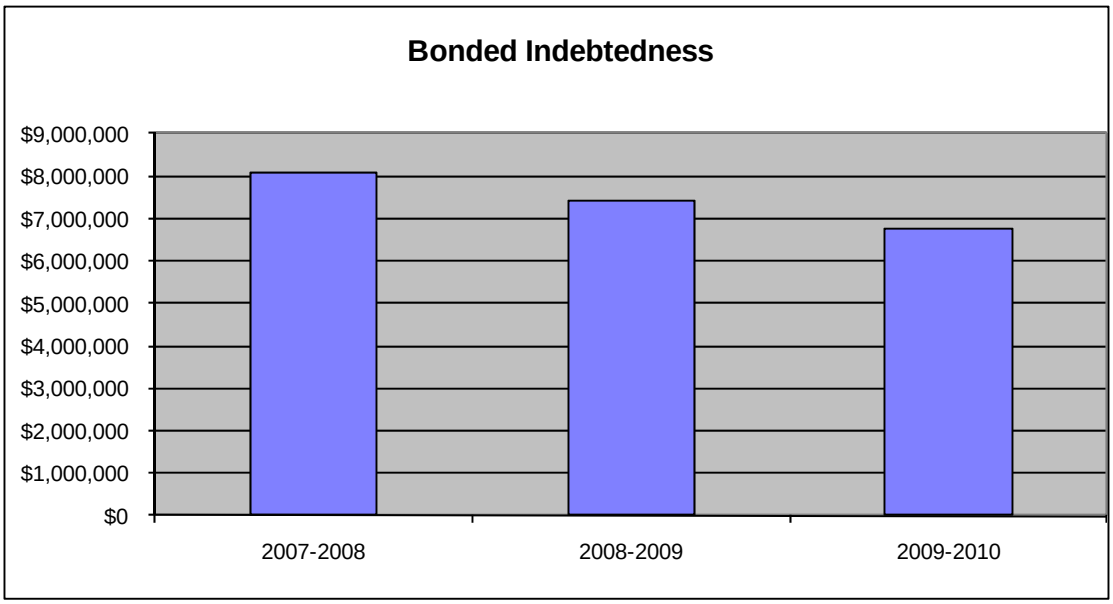
	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	18.697	18.653	18.688
Adult Education	0.000	0.000	0.000
Capital Outlay	3.990	3.991	4.750
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.533	12.494	10.904
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	**55.220**	**55.138**	**54.342**
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

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$52,708,129	$53,930,955	$53,100,200
Bonded Indebtedness	8,075,000	7,425,000	6,775,000





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AVERAGE SALARY

	2007-08 Actual			2008-09 Actual			2009-10 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified	10.6	743,959	70,185	10.6	767,709	72,425	10.3	745,665	72,395
Teachers (Full Time)	62.0	2,995,271	48,311	64.0	3,098,148	48,409	62.0	2,864,471	46,201
Other Certified (Licensed) Personnel	13.1	534,129	40,773	19.1	599,419	31,383	13.8	573,565	41,563
Classified Personnel	39.5	1,158,321	29,325	41.9	1,255,879	29,973	39.3	1,241,642	31,594
Substitutes/Temporary Help	XXXXXX	211,759	XXXXXXXXXX	XXXXXX	200,910	XXXXXXXXX	XXXXXX	205,000	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)
http://www.ksde.org/Default.aspx?tabid=223

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

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

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

Kansas Building Report Card (listed on the right under Data Portal sections)
http://www.ksde.org/Default.aspx?tabid=229

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses