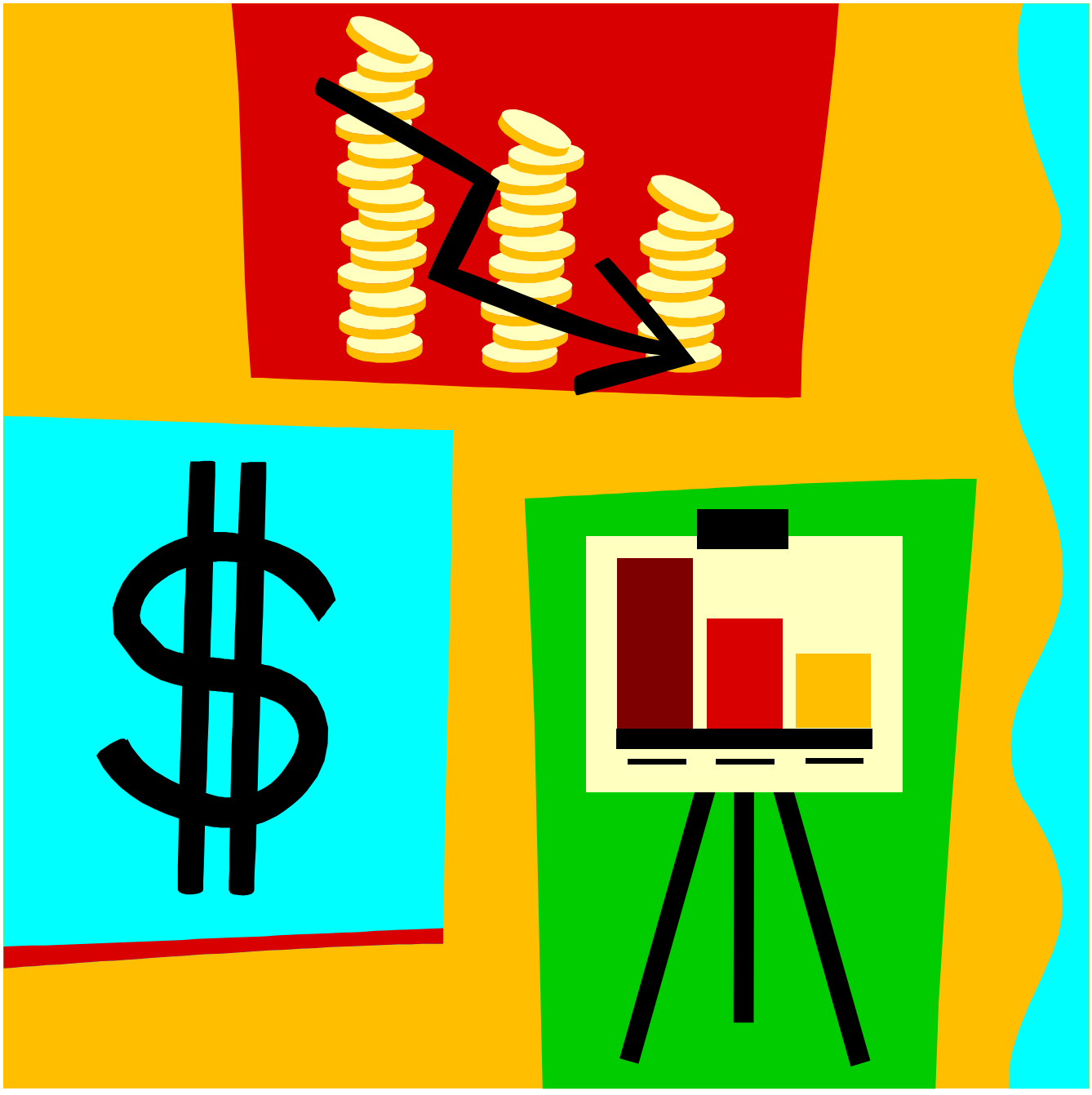
2010–11 Budget at a Glance



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Summary of Total Expenditures By Function (All Funds)

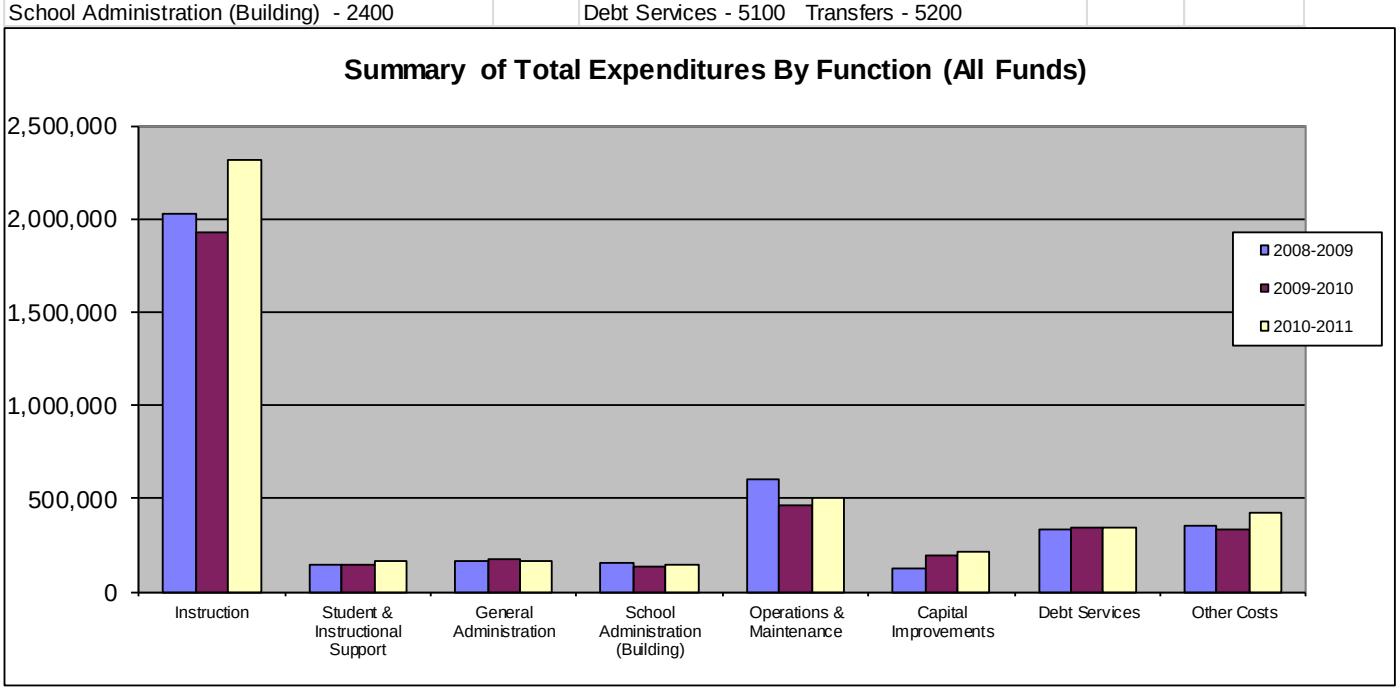
	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	2,023,018	52%	1,922,724	52%	-5%	2,313,072	54%	20%
Student & Instructional Support	143,491	4%	146,066	4%	2%	163,184	4%	12%
General Administration	163,902	4%	169,584	5%	3%	166,797	4%	-2%
School Administration (Building)	150,215	4%	136,125	4%	-9%	141,296	3%	4%
Operations & Maintenance	607,003	16%	461,777	12%	-24%	505,873	12%	10%
Capital Improvements	120,257	3%	193,525	5%	61%	211,205	5%	9%
Debt Services	336,010	9%	340,928	9%	1%	345,465	8%	1%
Other Costs	357,388	9%	337,736	9%	-5%	425,053	10%	26%
Total Expenditures	3,901,284	100%	3,708,465	100%	-5%	4,271,945	100%	15%
Amount per Pupil	$14,186		$15,293		8%	$16,182		6%

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, and Adult Supplemental Education.

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

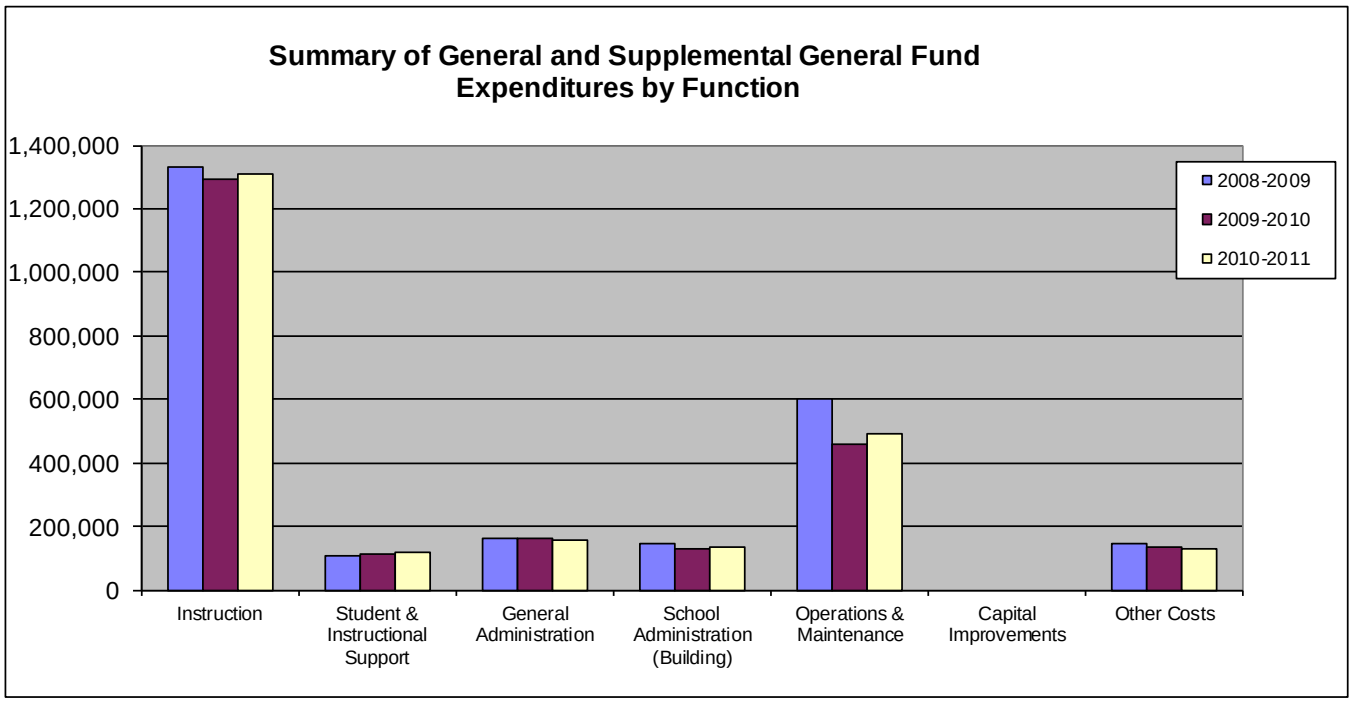
Further definition of what goes into each category:

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



Summary of General and Supplemental General Fund Expenditures by Function

	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	1,330,090	53%	1,292,875	57%	-3%	1,310,640	56%	1%
Student & Instructional Support	108,284	4%	112,469	5%	4%	120,760	5%	7%
General Administration	160,302	6%	160,233	7%	0%	157,558	7%	-2%
School Administration (Building)	144,215	6%	129,525	6%	-10%	132,573	6%	2%
Operations & Maintenance	600,546	24%	456,417	20%	-24%	494,097	21%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	146,268	6%	133,349	6%	-9%	129,043	6%	-3%
Total Expenditures	2,489,705	100%	2,284,868	100%	-8%	2,344,671	100%	3%
Amount per Pupil	$9,053		$9,422		4%	$8,881		-6%



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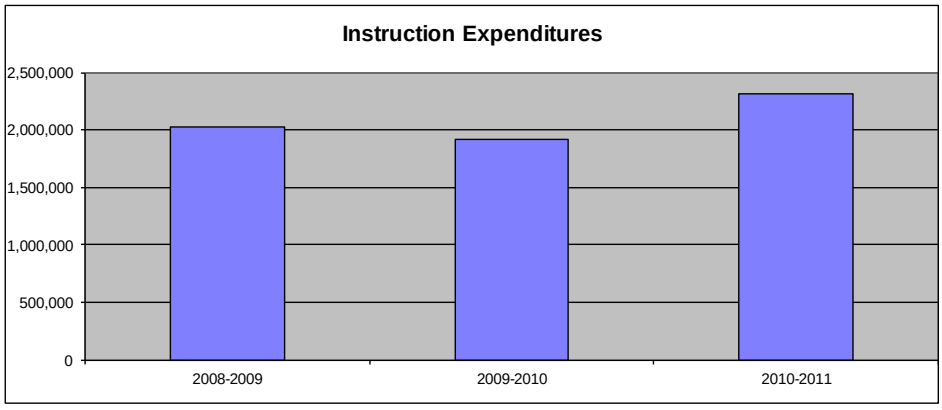
Instruction Expenditures (1000)

	2008-2009 Actual		2009-2010 Actual	% inc/ dec		2010-2011 Budget	% inc/ dec
General	1,186,554		1,135,685	-4%		1,165,696	3%
Federal Funds	78,717		50,539	-36%		84,002	66%
Supplemental General	143,536		157,190	10%		144,944	-8%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	92,843		118,338	27%		119,146	1%
Bilingual Education	6,884		9,492	38%		9,629	1%
Virtual Education	0		0	0%		0	0%
Capital Outlay	10,684		646	-94%		30,000	4544%
Driver Education	3,879		2,699	-30%		5,375	99%
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%		1,002	0%
Special Education	323,441		255,102	-21%		280,145	10%
Cost of Living	0		0	0%		0	0%
Vocational Education	66,725		67,785	2%		69,726	3%
Gifts/Grants	0		26,629	0%		322,561	1111%
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	92,459		88,342	-4%		80,846	-8%
Contingency Reserve	0		0	0%			
Text Book & Student Material	17,296		10,277	-41%			
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%
SUBTOTAL	2,023,018		1,922,724	-5%		2,313,072	20%
Enrollment (FTE)*	275.0		242.5	-12%		264.0	9%
Amount per Pupil	7,356		7,929	8%		8,762	11%
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%
TOTAL	2,023,018		1,922,724	-5%		2,313,072	20%



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

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

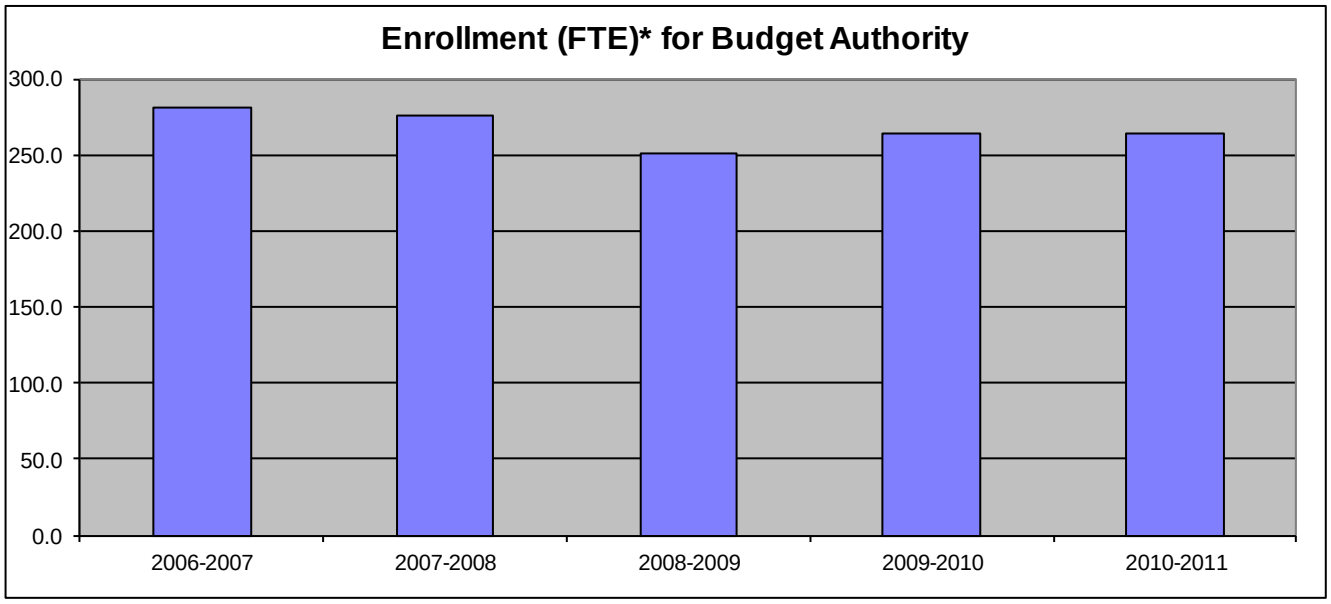
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

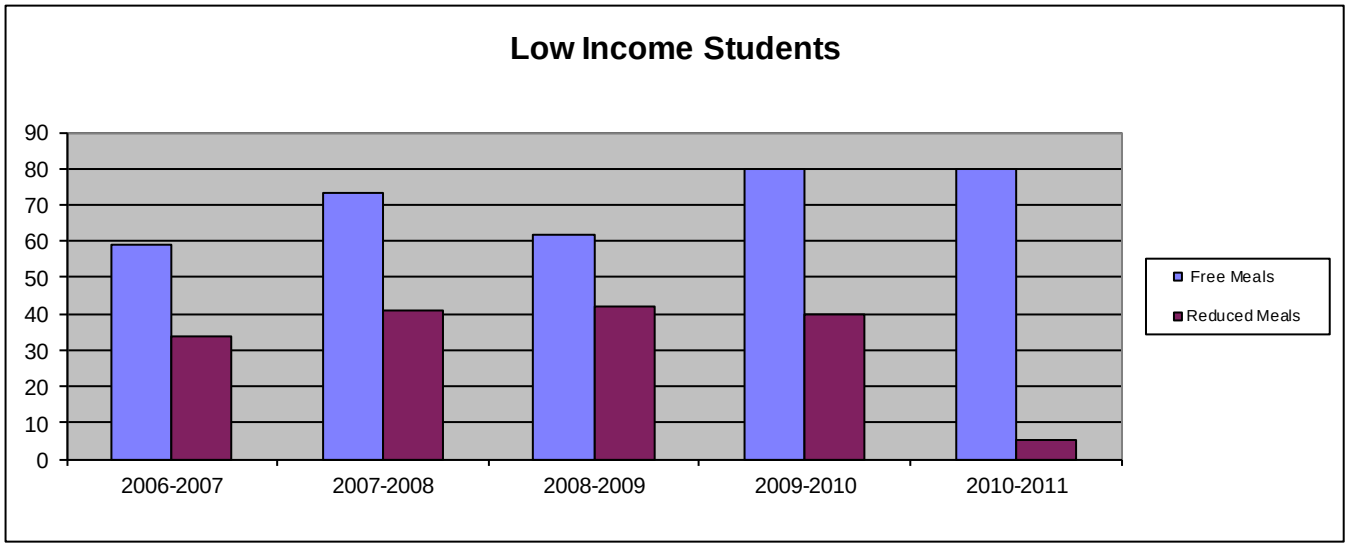
Sources of Revenue and Proposed Budget for 2010-11

Fund	2010-11 Amount Budgeted	July 1, 2010 Cash Balance	Estimated Sources of Revenue--2010-11					Estimated July 1, 2011 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	2,151,234	5,867	1,666,781	39,326		0	439,260	XXXXXXXXX
Supplemental General	719,692	48,066	81,705				589,921	XXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	151,946	6,030		0	0	145,916	0	0
Bilingual Education	9,629	1,813		0	0	7,816	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	291,205	299,607	0	0	3,000	0	109,851	121,253
Driver Training	10,091	6,401	1,190		0	0	2,500	0
Declining Enrollment	0	0	0				0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	171,396	41,185	984	30,318	0	47,683	51,226	0
Professional Development	5,866	5,866	0	0	0	0	0	0
Parent Education Program	27,541	4,355	16,692	0	0	6,494	0	0
Summer School	1,002	1,002		0	0	0	0	0
Special Education	306,580	56,580	0	0	0	250,000	0	0
Vocational Education	69,726	1,380		0	0	68,346	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXX
Gifts and Grants	322,561	222,561					100,000	0
Textbook & Student Materials Revolving		11,727						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contribution	130,264	0	130,264					XXXXXXXXX
Contingency Reserve		92,028						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	345,465	253,736	0	0	0		348,355	256,626
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment		0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	84,002	2	xxxxxxxxxx	84,000	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0
SUBTOTAL	4,798,200	1,058,206	1,897,616	153,644	3,000	526,255	1,641,113	377,879
Less Transfers	526,255							
TOTAL Budget Expenditures	$4,271,945							

Other Information

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Budget	% inc/ dec
Enrollment (FTE)*	281.5	276.0	-2%	251.5	-9%	264.5	5%	264.0	0%
Number of Students - Free Meals	59	73	24%	62	-15%	80	29%	80	0%
Number of Students - Reduced Meals	34	41	21%	42	2%	40	-5%	5	-88%

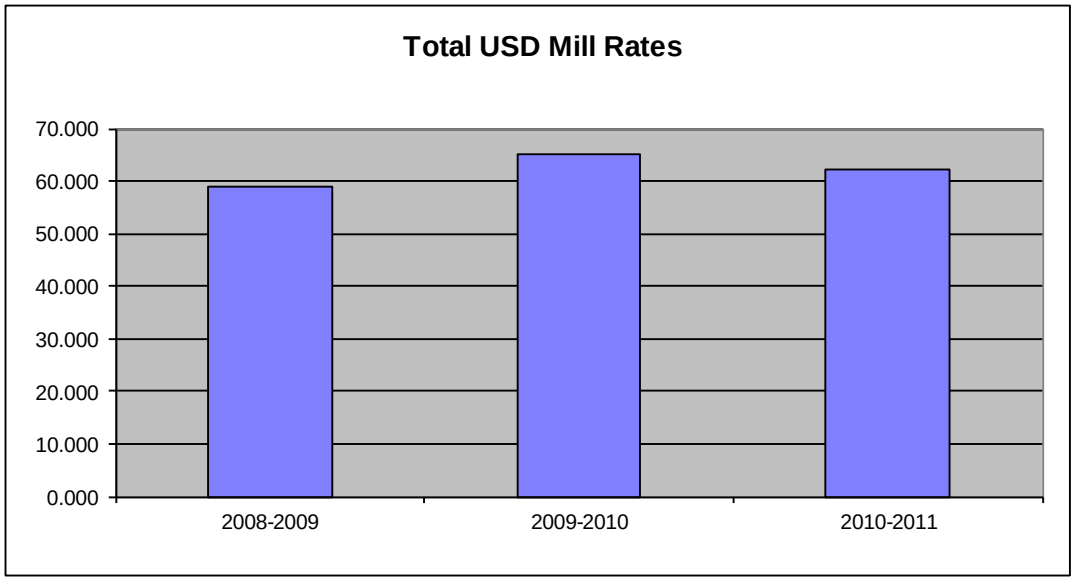




*FTE for state aid and budget authority purposes for the general fund.

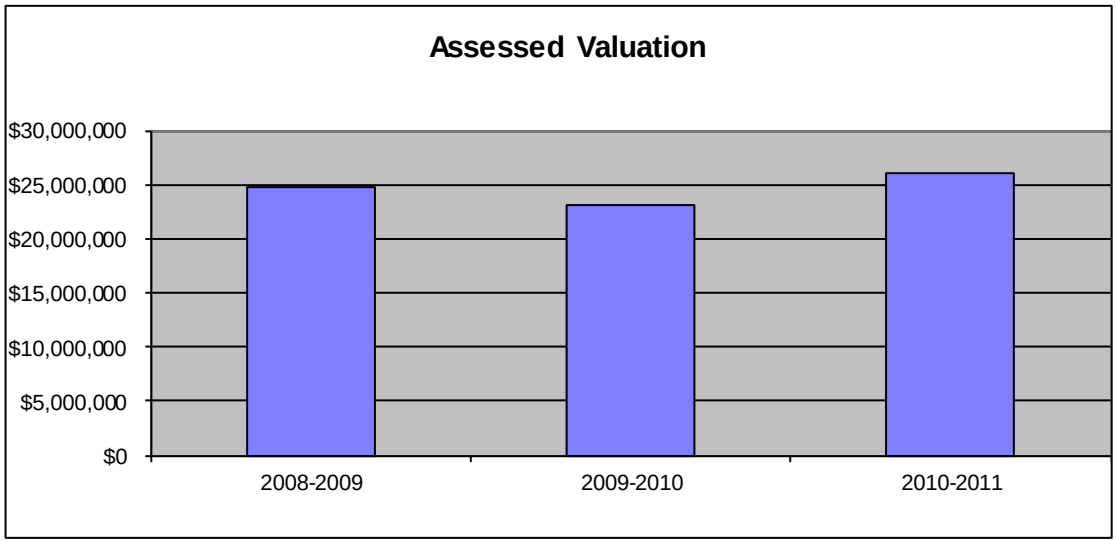
Miscellaneous Information
Mill Rates by Fund

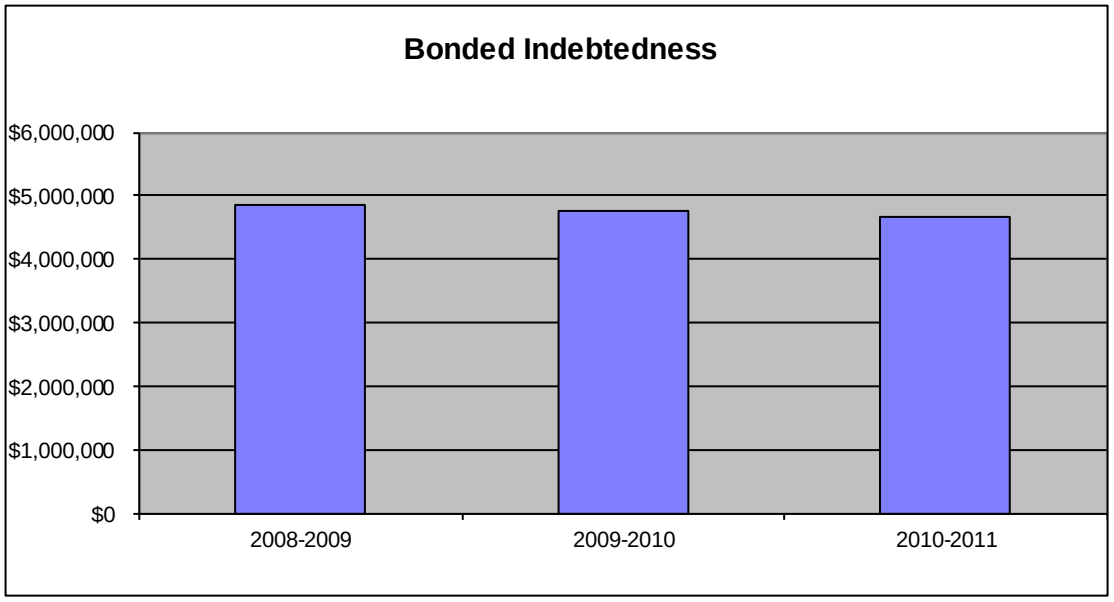
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
General	20.000	20.000	20.000
Supplemental General	22.737	26.045	24.085
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	12.378	15.009	14.022
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
TOTAL USD	**59.112**	**65.054**	**62.107**
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	1.359	1.513	1.518
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.359**	**1.513**	**1.518**



Other Information

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
Assessed Valuation	$24,762,060	$23,038,627	$25,964,288
Bonded Indebtedness	4,860,000	4,770,000	4,670,000





USD# 227
AVERAGE SALARY

	2008-09 Actual			2009-10 Actual			2010-11 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	128,228	64,114	2.0	137,163	68,582	2.0	138,650	69,325
Teachers (Full Time)	27.0	1,015,000	37,593	26.0	1,084,310	41,704	27.0	1,148,381	42,533
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	27.0	367,500	13,611	27.0	424,210	15,711	23.0	382,181	16,617
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXX	XXXXXXX		XXXXXXXXXX	XXXXXXX		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/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- 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