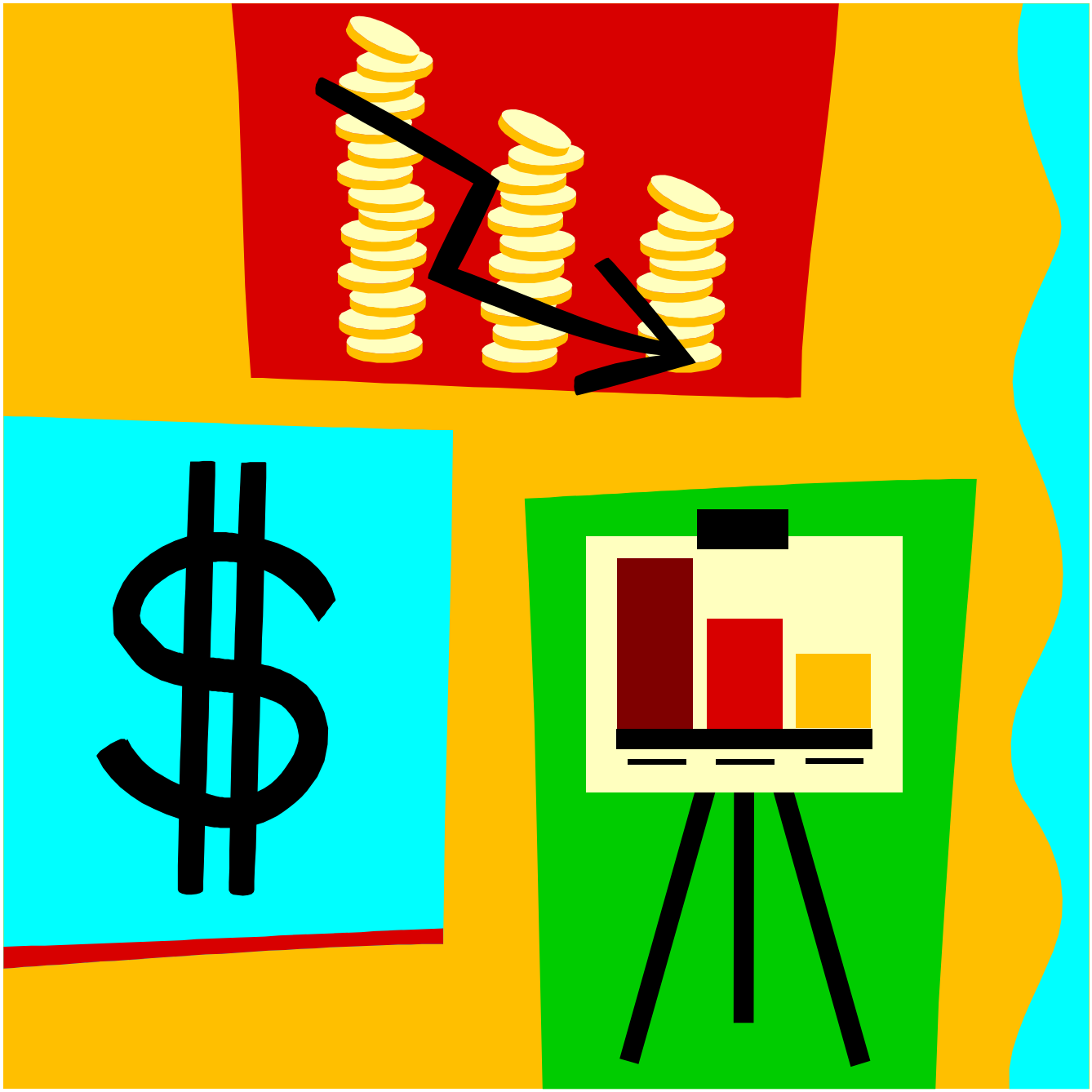
2010-11 Budget at a Glance



243 - Lebo-Waverly

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Summary of Total Expenditures By Function
(All Funds)

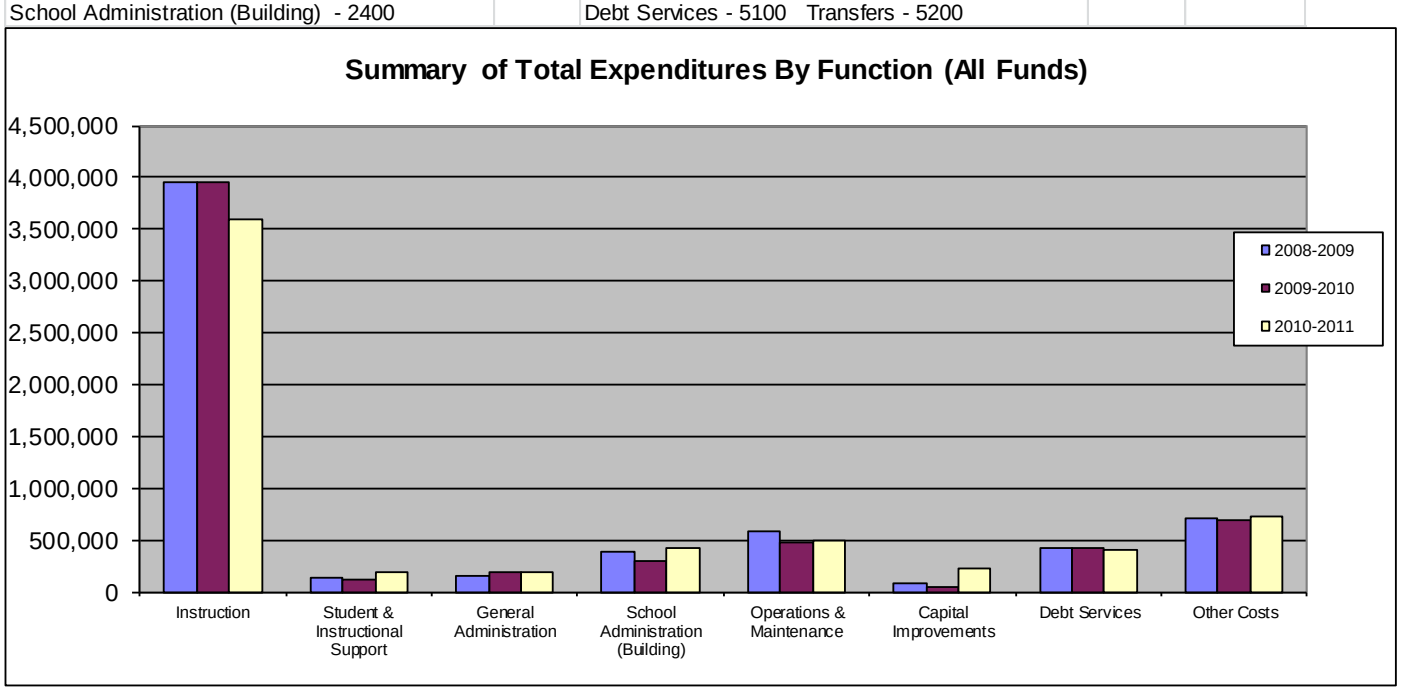
	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	3,948,370	62%	3,944,489	64%	0%	3,597,999	58%	-9%
Student & Instructional Support	126,003	2%	121,745	2%	-3%	194,971	3%	60%
General Administration	156,209	2%	185,920	3%	19%	183,107	3%	-2%
School Administration (Building)	382,005	6%	289,049	5%	-24%	427,178	7%	48%
Operations & Maintenance	584,898	9%	480,390	8%	-18%	493,607	8%	3%
Capital Improvements	73,557	1%	45,620	1%	-38%	229,000	4%	402%
Debt Services	420,484	7%	419,536	7%	0%	407,488	7%	-3%
Other Costs	710,297	11%	693,247	11%	-2%	720,746	12%	4%
Total Expenditures	6,401,823	100%	6,179,996	100%	-3%	6,254,096	100%	1%
Amount per Pupil	$11,231		$10,842		-3%	$11,518		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 also

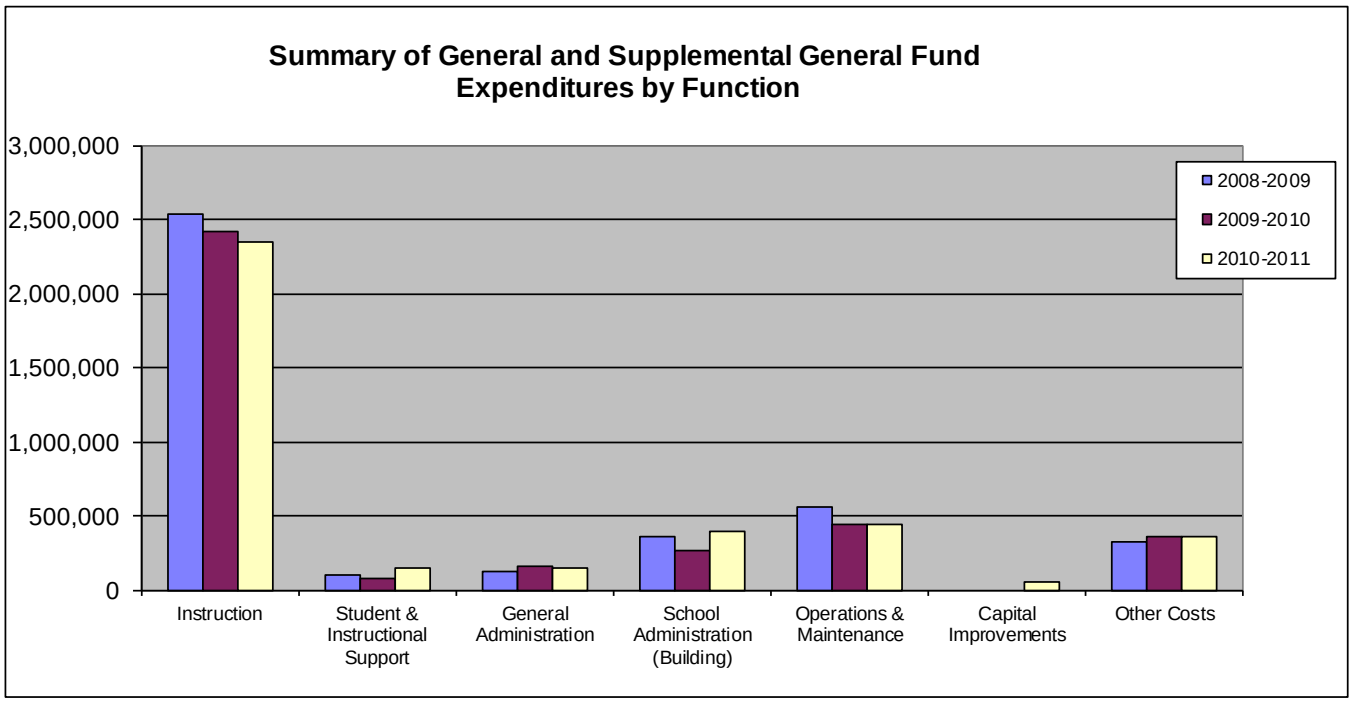
Further definition of what goes into each category:

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	2,536,019	63%	2,418,746	65%	-5%	2,341,979	60%	-3%
Student & Instructional Support	97,009	2%	79,615	2%	-18%	150,227	4%	89%
General Administration	125,490	3%	153,914	4%	23%	148,247	4%	-4%
School Administration (Building)	363,786	9%	269,904	7%	-26%	397,178	10%	47%
Operations & Maintenance	562,328	14%	445,123	12%	-21%	446,388	11%	0%
Capital Improvements	0	0%	0	0%	0%	56,000	1%	0%
Other Costs	325,246	8%	363,266	10%	12%	358,191	9%	-1%
Total Expenditures	4,009,878	100%	3,730,568	100%	-7%	3,898,210	100%	4%
Amount per Pupil	$7,035		$6,545		-7%	$7,179		10%



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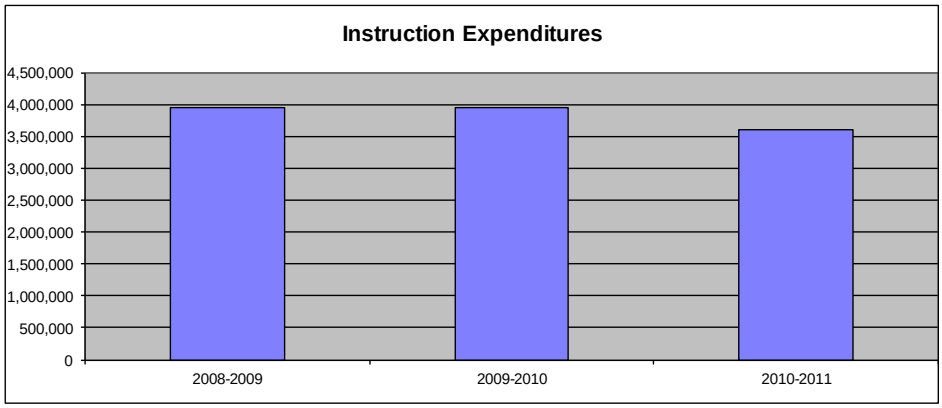
Instruction Expenditures (1000)

	2008-2009 Actual		2009-2010 Actual	% inc/ dec		2010-2011 Budget	% inc/ dec
General	1,900,354		1,684,884	-11%		1,804,767	7%
Federal Funds	88,159		123,850	40%		91,800	-26%
Supplemental General	635,665		733,862	15%		537,212	-27%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	305,000		300,000	-2%		294,080	-2%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		2,913	0%		3,000	3%
Driver Education	7,082		7,086	0%		7,604	7%
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	610,845		567,566	-7%		565,410	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	219,110		169,602	-23%		168,619	-1%
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	135,027		125,507	-7%		125,507	0%
Contingency Reserve	0		210,977	0%			
Text Book & Student Material	47,128		18,242	-61%			
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	3,948,370		3,944,489	0%		3,597,999	-9%
Enrollment (FTE)*	570.0		570.0	0%		543.0	-5%
Amount per Pupil	6,927		6,920	0%		6,626	-4%
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	3,948,370		3,944,489	0%		3,597,999	-9%



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.

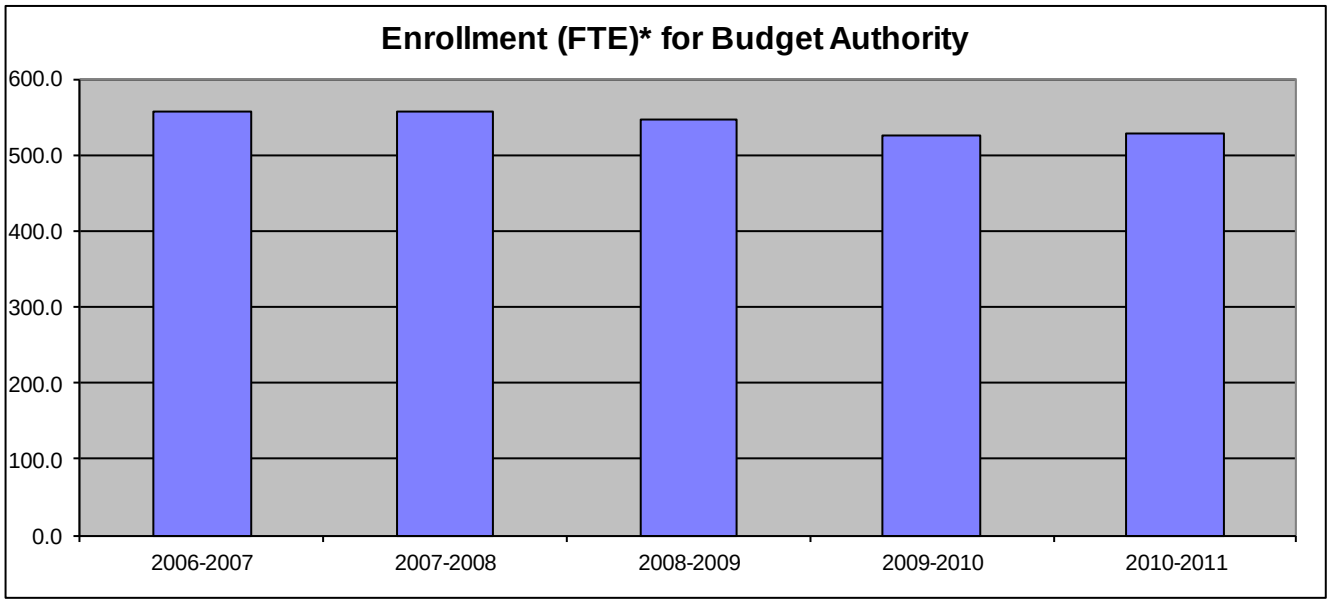
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

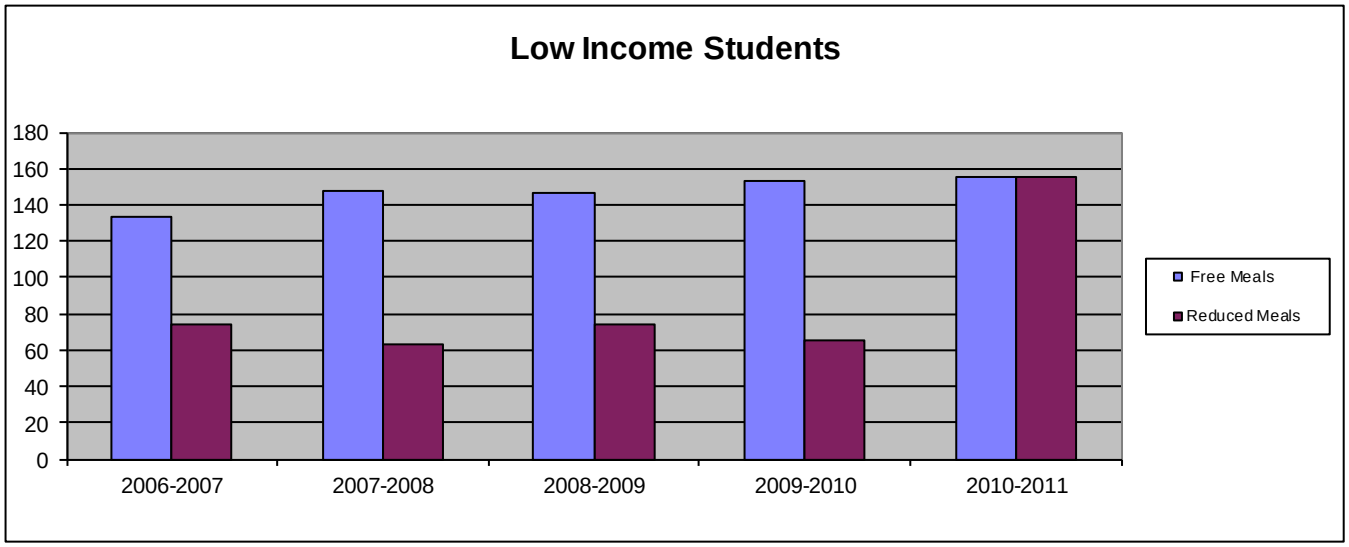
Sources of Revenue and Proposed Budget for 2010-11

Fund	2010-11 Amount Budgeted	July 1, 2010 Cash Balance	Estimated Sources of Revenue--2010-11 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2011 Cash Balance
General	3,975,090	0	3,489,067	71,259		0	414,764	XXXXXXXXX
Supplemental General	1,105,000	46,096	548,252				510,652	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)	294,080	0		0	0	300,000	0	5,920
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	181,000	1,446,827	0	0	0	0	36	1,265,863
Driver Training	8,404	15,532	4,200		0	0	0	11,328
Declining Enrollment	0	0	0				0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	326,685	129,246	3,018	170,929	0	55,000	244,413	275,921
Professional Development	6,100	15,867	0	0	0	0	0	9,767
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	606,670	16,093	0	0	0	646,880	0	56,303
Vocational Education	174,619	2,379		0	0	180,000	0	7,760
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		125,331						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contribution	233,996	0	233,996					XXXXXXXXX
Contingency Reserve		272,673						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	407,488	492,167	150,771	0	1,800		268,721	505,971
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	116,844	10,454	xxxxxxxxxxx	120,502	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	14,112
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0	0
SUBTOTAL	7,435,976	2,572,665	4,429,304	362,690	1,800	1,181,880	1,438,586	2,152,945
Less Transfers	1,181,880							
TOTAL Budget Expenditures	$6,254,096							

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)*	556.5	557.9	0%	547.0	-2%	526.0	-4%	529.0	1%
Number of Students - Free Meals	133	148	11%	146	-1%	153	5%	155	1%
Number of Students - Reduced Meals	74	63	-15%	74	17%	65	-12%	155	138%

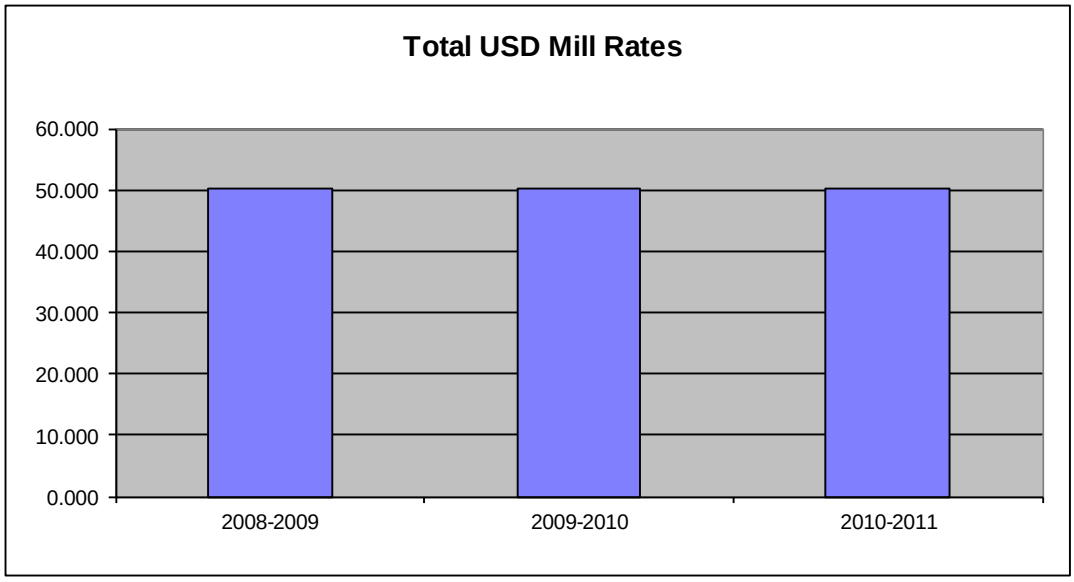




*FTE for state aid and budget authority purposes for the general fund.

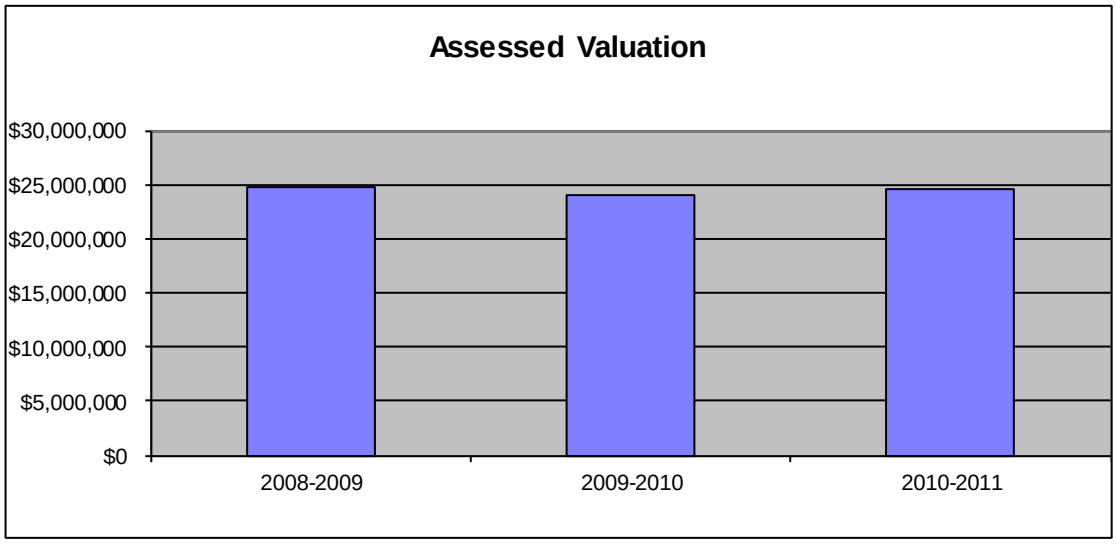
Miscellaneous Information
Mill Rates by Fund

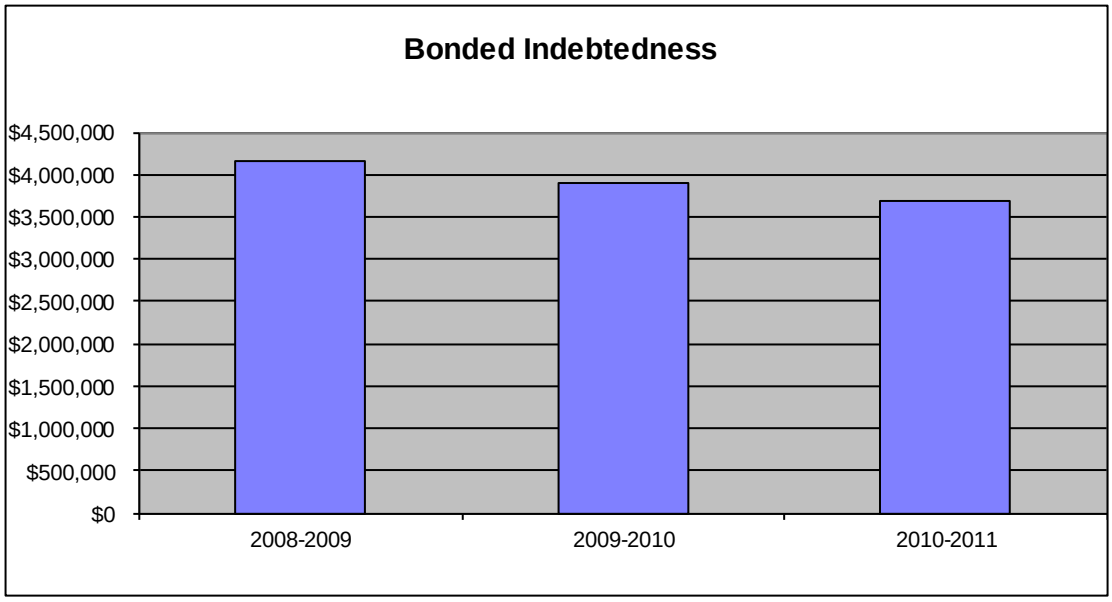
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
General	20.000	20.150	20.000
Supplemental General	19.707	20.000	20.058
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	10.520	10.022	10.008
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	**50.227**	**50.172**	**50.066**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
Assessed Valuation	$24,830,420	$24,079,769	$24,637,022
Bonded Indebtedness	4,155,000	3,890,000	3,680,000





USD# 243
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)	5.0	337,297	67,459	5.0	337,297	67,459	4.0	294,826	73,707
Teachers (Full Time)	49.0	2,150,228	43,882	47.0	2,527,177	53,770	55.0	2,117,979	38,509
Other Certified (Licensed) Personnel	6.5	311,262	47,886	5.5	225,638	41,025	5.0	181,564	36,313
Classified Personnel	35.3	780,048	22,098	43.0	850,052	19,769	45.0	724,917	16,109
Substitutes/Temporary Help	XXXXXXX	55,000	XXXXXXXXXXX	XXXXXXX	41,050	XXXXXXXXXXX	XXXXXXX	55,000	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://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