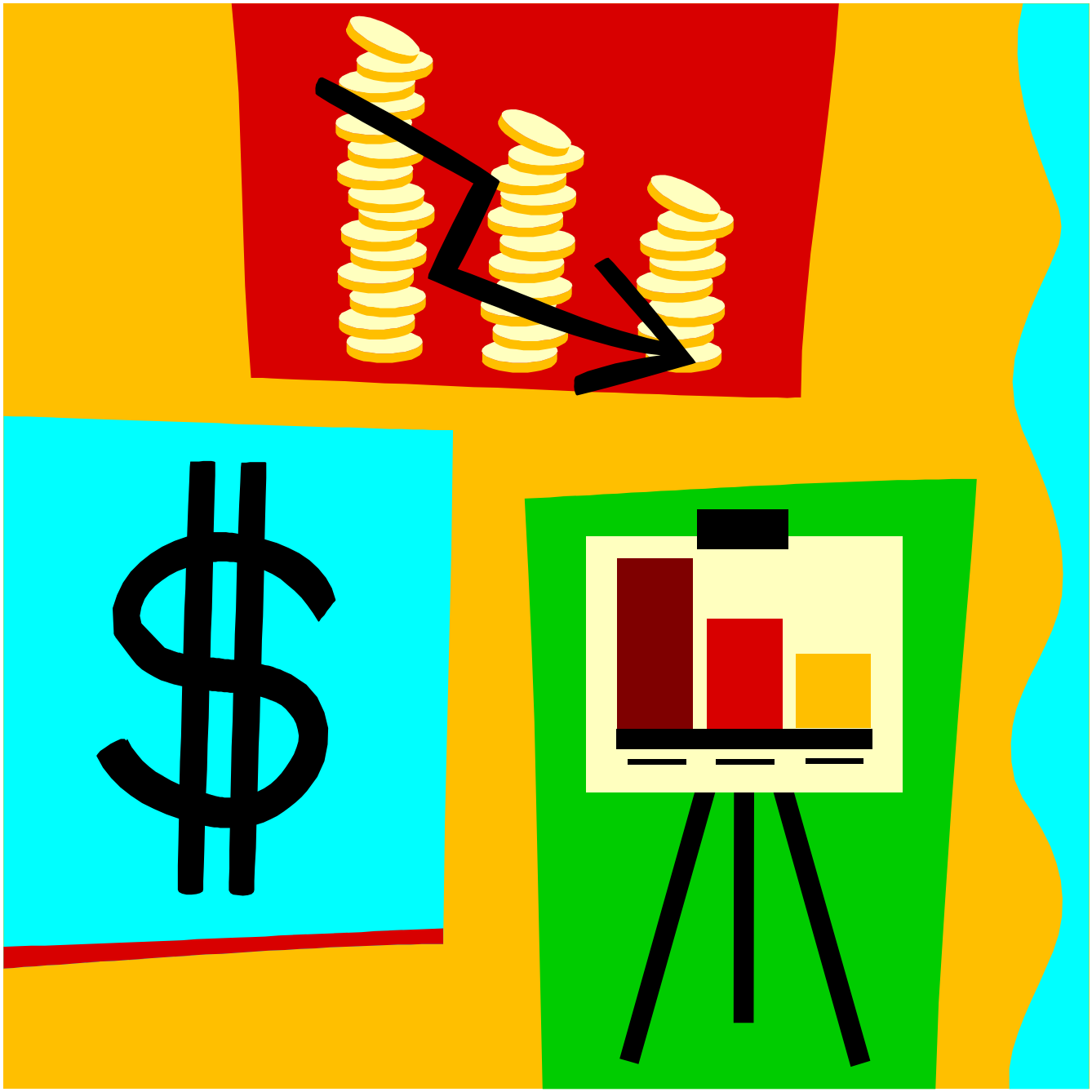
2010-11 Budget at a Glance



420 - Osage City

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Summary of Total Expenditures By Function
(All Funds)

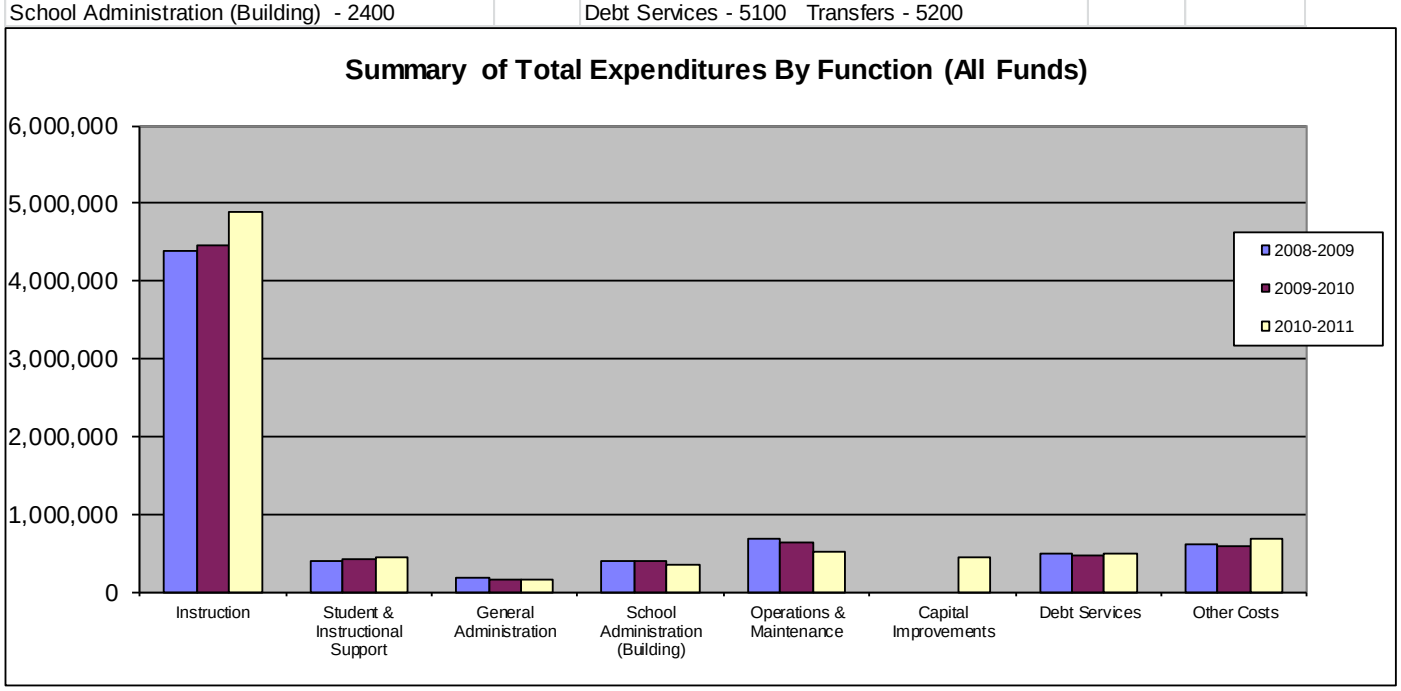
	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	4,374,595	61%	4,450,189	63%	2%	4,887,256	61%	10%
Student & Instructional Support	403,477	6%	409,735	6%	2%	441,967	6%	8%
General Administration	186,870	3%	150,919	2%	-19%	144,900	2%	-4%
School Administration (Building)	390,492	5%	391,249	6%	0%	345,811	4%	-12%
Operations & Maintenance	677,873	10%	631,483	9%	-7%	507,538	6%	-20%
Capital Improvements	0	0%	0	0%	0%	450,000	6%	0%
Debt Services	486,320	7%	476,998	7%	-2%	493,810	6%	4%
Other Costs	604,226	8%	592,387	8%	-2%	678,644	9%	15%
Total Expenditures	7,123,853	100%	7,102,960	100%	0%	7,949,926	100%	12%
Amount per Pupil	$10,633		$10,649		0%	$12,064		13%

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

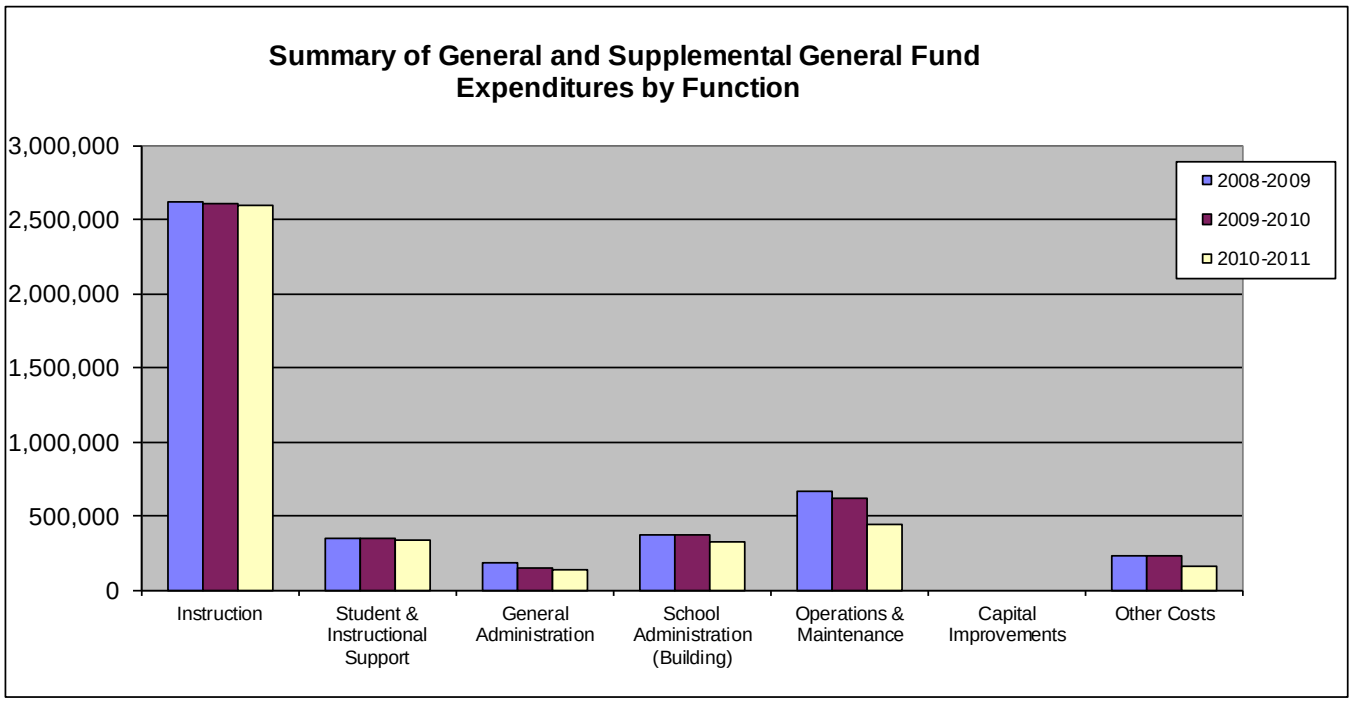
Further definition of what goes into each category:

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	2,621,784	60%	2,610,594	61%	0%	2,590,652	65%	-1%
Student & Instructional Support	343,748	8%	343,009	8%	0%	333,813	8%	-3%
General Administration	178,580	4%	144,145	3%	-19%	135,900	3%	-6%
School Administration (Building)	367,485	8%	368,020	9%	0%	320,811	8%	-13%
Operations & Maintenance	659,703	15%	618,002	14%	-6%	446,975	11%	-28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	225,144	5%	228,617	5%	2%	154,165	4%	-33%
Total Expenditures	4,396,444	100%	4,312,387	100%	-2%	3,982,316	100%	-8%
Amount per Pupil	$6,562		$6,465		-1%	$6,043		-7%



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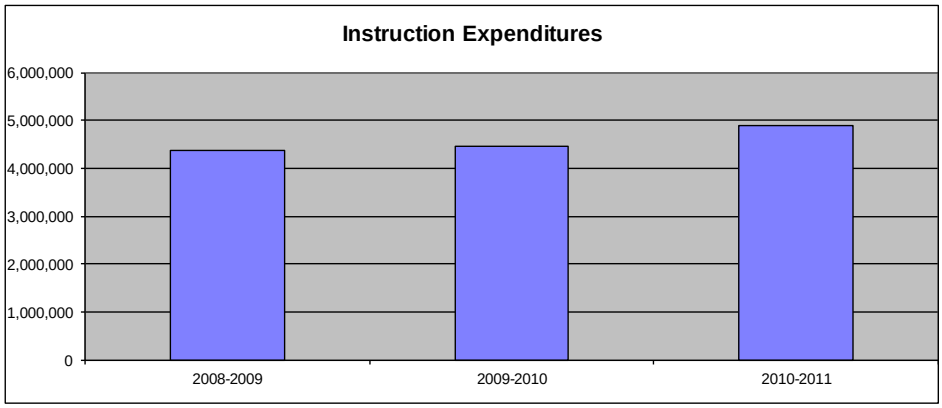
Instruction Expenditures (1000)

	2008-2009 Actual		2009-2010 Actual	% inc/ dec		2010-2011 Budget	% inc/ dec
General	2,239,170		2,113,832	-6%		1,985,730	-6%
Federal Funds	232,879		112,681	-52%		205,477	82%
Supplemental General	382,614		496,762	30%		604,922	22%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	381,295		393,834	3%		460,243	17%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	47,601		348,928	633%		150,000	-57%
Driver Education	0		0	0%		0	0%
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	881,151		749,344	-15%		1,232,525	64%
Cost of Living	0		0	0%		0	0%
Vocational Education	50,131		66,722	33%		77,000	15%
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	159,754		168,086	5%		171,359	2%
Contingency Reserve	0		0	0%			
Text Book & Student Material	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%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	4,374,595		4,450,189	2%		4,887,256	10%
Enrollment (FTE)*	670.0		667.0	0%		659.0	-1%
Amount per Pupil	6,529		6,672	2%		7,416	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	4,374,595		4,450,189	2%		4,887,256	10%



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.

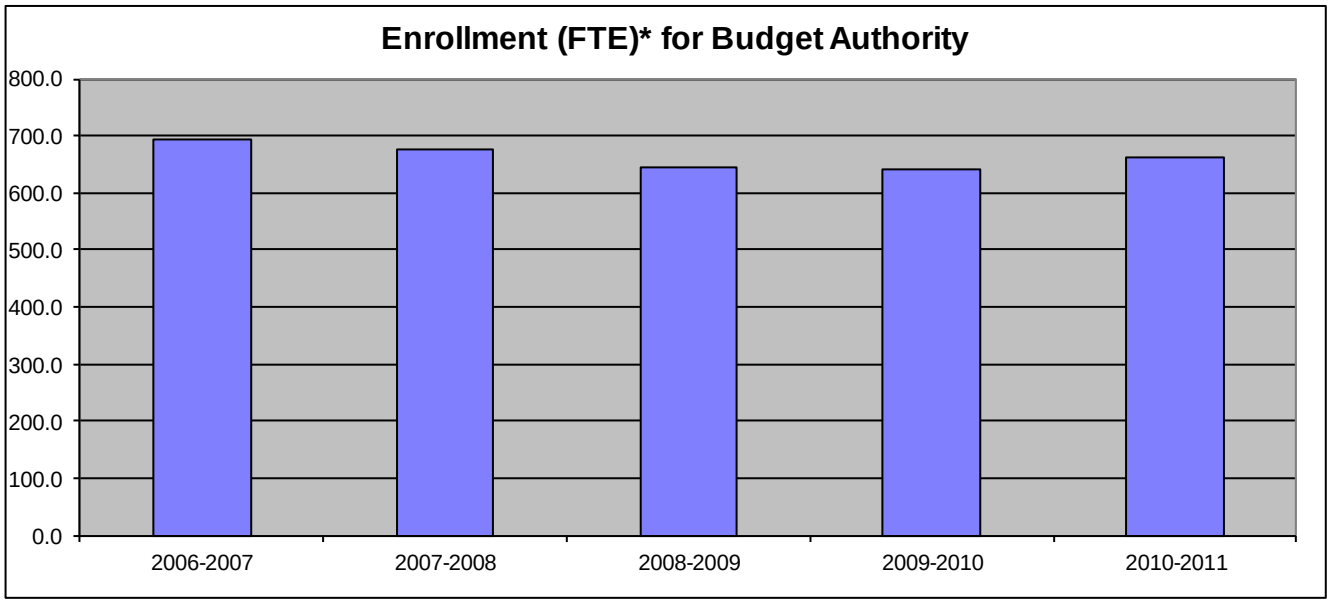
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

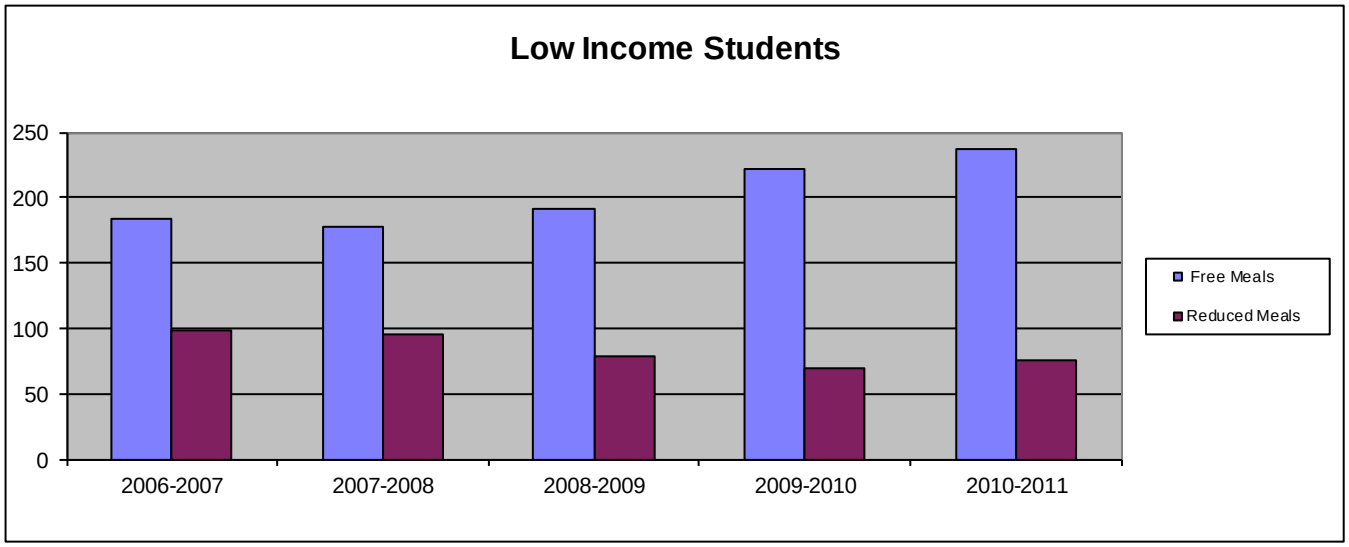
Sources of Revenue and Proposed Budget for 2010-11

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	4,880,197	0	4,352,721	82,840		0	444,636	XXXXXXXXX
Supplemental General	735,000	0	389,829				345,171	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)	461,320	0		0	10,000	431,320	20,000	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	670,000	756,197	0	0	0	0	117,854	204,051
Driver Training	0	0	0		0	0	0	0
Declining Enrollment	0	0	0				0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	366,983	38,984	2,763	151,363	0	35,000	138,873	0
Professional Development	46,605	46,605	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,332,525	225,964	0	0	0	1,106,561	0	0
Vocational Education	80,000	20,000		0	0	60,000	0	0
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		0						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contribution	287,418	0	287,418					XXXXXXXXX
Contingency Reserve		377,105						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	493,810	509,124	202,421	0	0		243,203	460,938
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	228,949	15,556	xxxxxxxxxxx	213,393	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0	0
SUBTOTAL	9,582,807	1,989,535	5,235,152	447,596	10,000	1,632,881	1,309,737	664,989
Less Transfers	1,632,881							
TOTAL Budget Expenditures	$7,949,926							

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)*	694.6	677.6	-2%	644.1	-5%	642.7	0%	662.0	3%
Number of Students - Free Meals	184	178	-3%	192	8%	222	16%	237	7%
Number of Students - Reduced Meals	98	96	-2%	78	-19%	69	-12%	75	9%

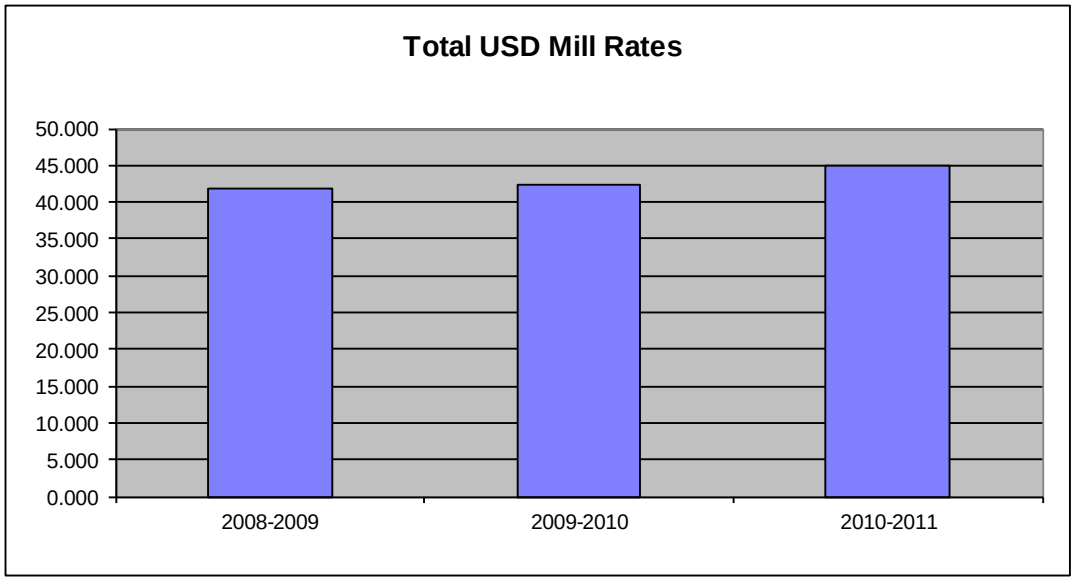




*FTE for state aid and budget authority purposes for the general fund.

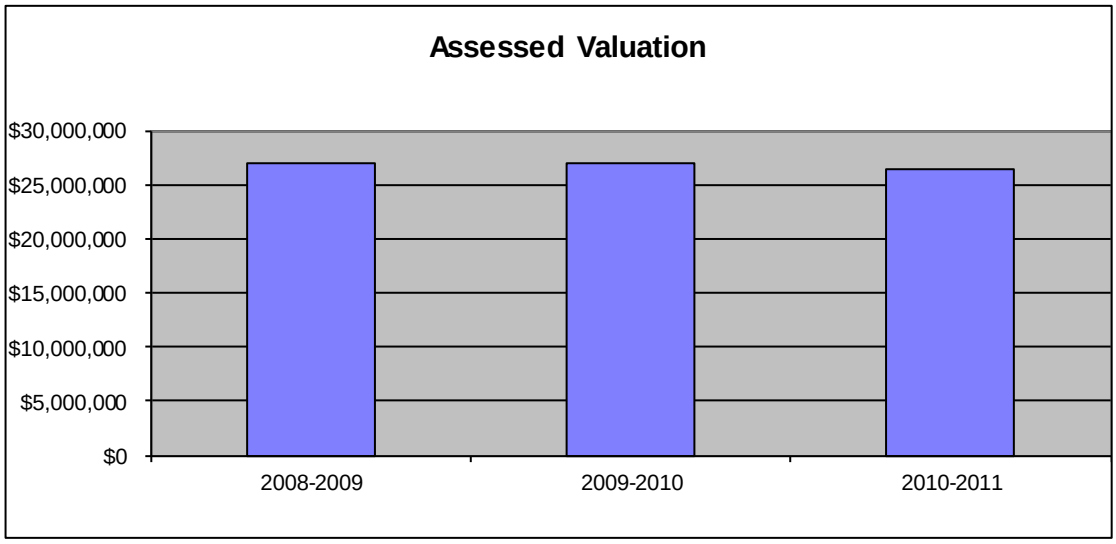
Miscellaneous Information
Mill Rates by Fund

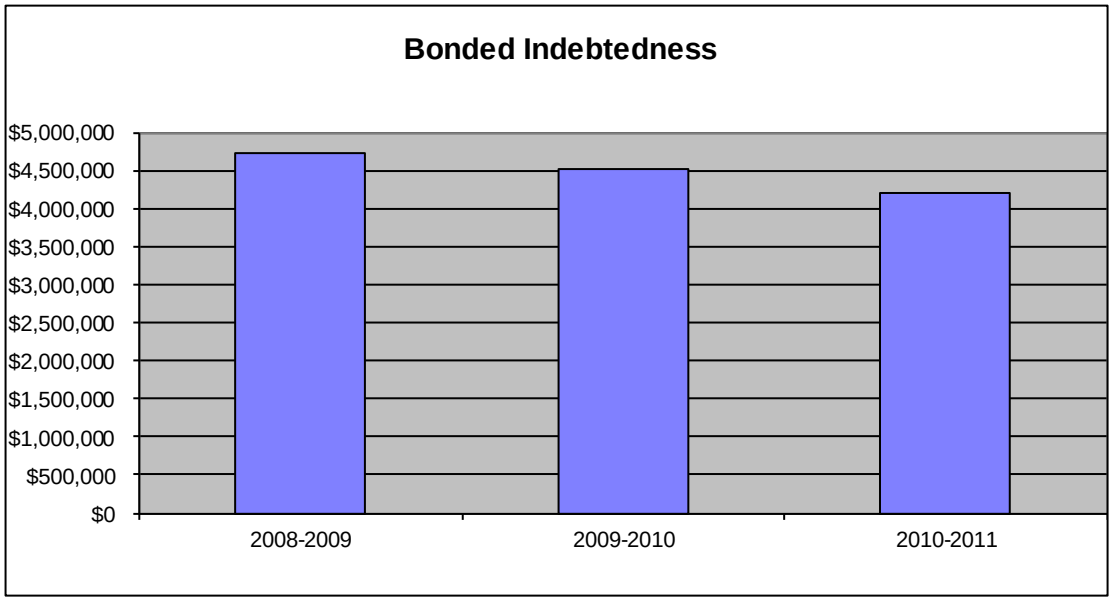
	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
General	20.000	20.000	20.000
Supplemental General	9.934	10.288	12.595
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	4.002	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	7.812	8.063	8.345
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	**41.741**	**42.353**	**44.940**
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	$27,041,333	$27,044,931	$26,496,706
Bonded Indebtedness	4,735,000	4,515,000	4,190,000





USD# 420
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)	4.0	328,016	82,004	4.0	308,181	77,045	4.0	288,181	72,045
Teachers (Full Time)	45.0	2,175,173	48,337	45.0	2,172,101	48,269	46.5	2,213,822	47,609
Other Certified (Licensed) Personnel	5.0	233,287	46,657	5.0	227,861	45,572	5.0	227,861	45,572
Classified Personnel	25.5	783,270	30,716	24.5	656,081	26,779	24.5	656,081	26,779
Substitutes/Temporary Help	XXXXXXX	56,563	XXXXXXXXXXX	XXXXXXX	52,092	XXXXXXXXXXX	XXXXXXX	53,000	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