2011-12 Budget at a Glance

282 - West Elk

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Summary of Total Expenditures By Function
(All Funds)

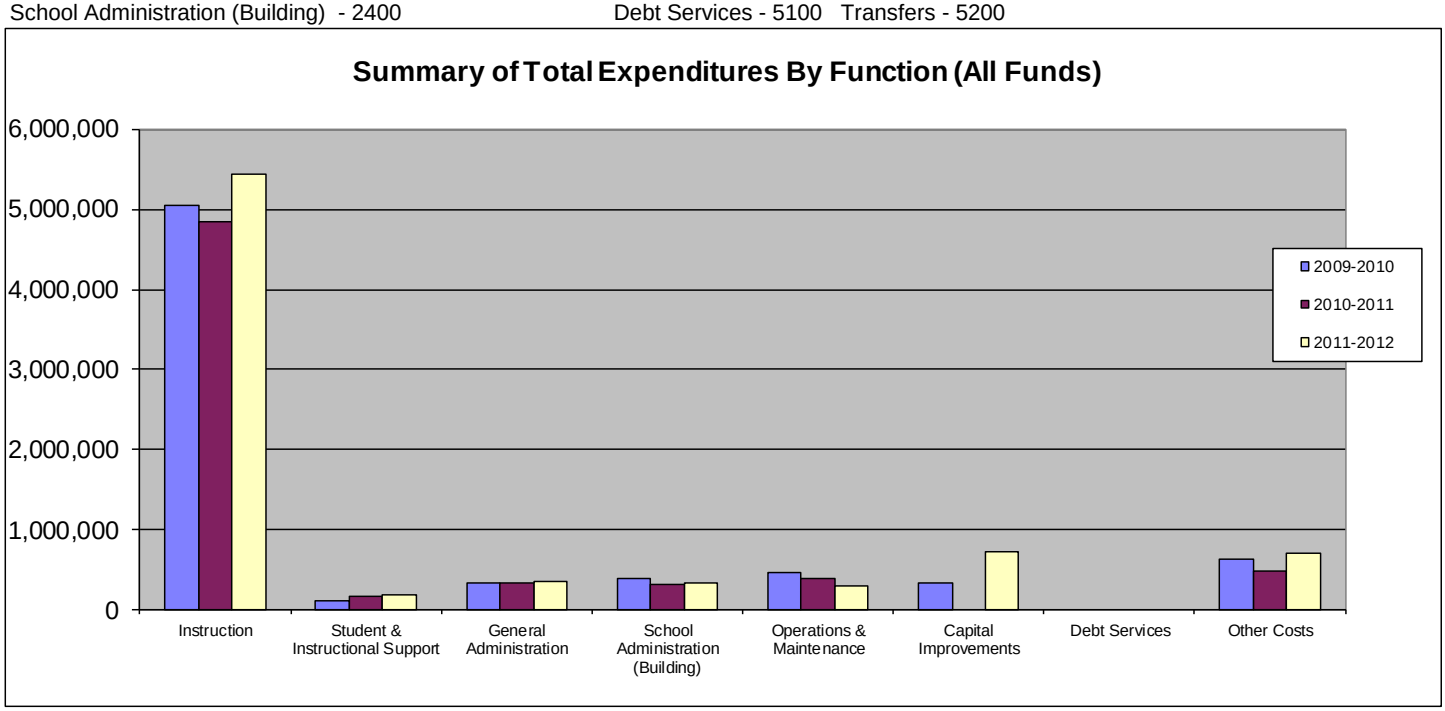
	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	5,042,269	69%	4,842,280	74%	-4%	5,430,116	67%	12%
Student & Instructional Support	113,002	2%	175,530	3%	55%	191,959	2%	9%
General Administration	343,330	5%	334,069	5%	-3%	358,100	4%	7%
School Administration (Building)	393,249	5%	315,250	5%	-20%	341,387	4%	8%
Operations & Maintenance	461,607	6%	397,946	6%	-14%	293,330	4%	-26%
Capital Improvements	342,925	5%	0	0%	-100%	719,421	9%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	626,298	9%	489,801	7%	-22%	710,983	9%	45%
Total Expenditures	7,322,680	100%	6,554,876	100%	-10%	8,045,296	100%	23%
Amount per Pupil	$20,616		$18,464		-10%	$24,196		31%

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, Activity Fund and Special Education Coop Fund.

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

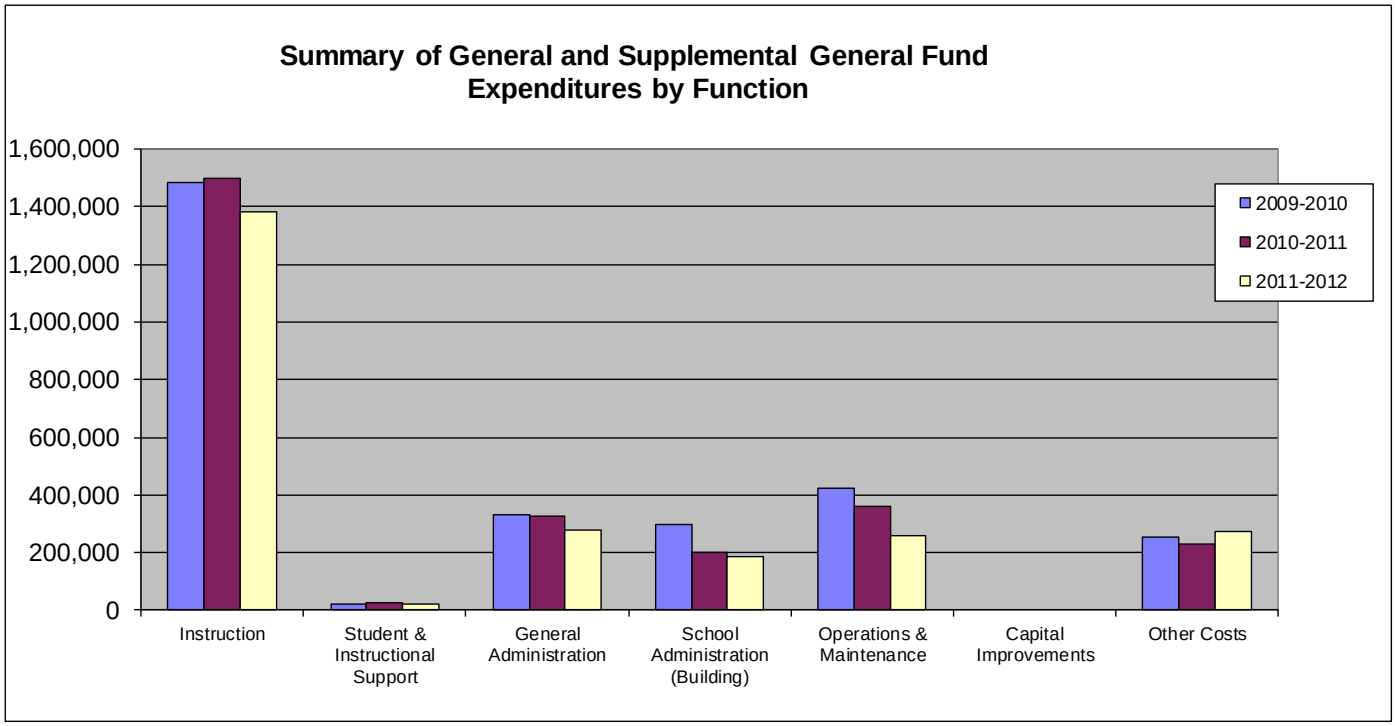
Further definition of what goes into each category:

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

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	1,482,228	53%	1,499,155	57%	1%	1,383,642	58%	-8%
Student & Instructional Support	20,380	1%	27,762	1%	36%	21,800	1%	-21%
General Administration	330,223	12%	325,290	12%	-1%	279,100	12%	-14%
School Administration (Building)	298,045	11%	198,992	8%	-33%	186,000	8%	-7%
Operations & Maintenance	422,333	15%	363,034	14%	-14%	261,350	11%	-28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	254,132	9%	228,988	9%	-10%	274,000	11%	20%
Total Expenditures	2,807,341	100%	2,643,221	100%	-6%	2,405,892	100%	-9%
Amount per Pupil	$7,904		$7,446		-6%	$7,236		-3%



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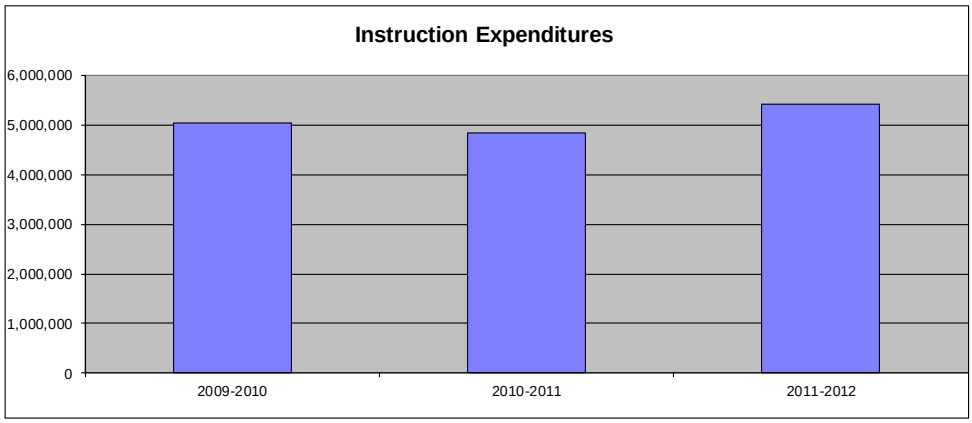
Instruction Expenditures (1000)

	2009-2010 Actual		2010-2011 Actual	% inc/ dec		2011-2012 Budget	% inc/ dec
General	1,110,873		817,466	-26%		793,642	-3%
Federal Funds	188,094		189,057	1%		150,776	-20%
Supplemental General	371,355		681,689	84%		590,000	-13%
At Risk (4yr Old)	7,948		14,018	76%		11,401	-19%
At Risk (K-12)	315,767		235,466	-25%		397,421	69%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	26,199		36,148	38%		40,000	11%
Driver Education	2,500		3,200	28%		3,500	9%
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	822,067		762,127	-7%		921,852	21%
Cost of Living	0		0	0%		0	0%
Vocational Education	123,700		130,000	5%		123,160	-5%
Gifts/Grants	4,473		6,358	42%		6,600	4%
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	215,850		175,311	-19%		306,384	75%
Contingency Reserve	0		0	0%			
Text Book & Student Material	362		30	-92%			
Activity Fund	0		28,780	0%		0	-100%
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	3,189,188		3,079,650	-3%		3,344,736	9%
Enrollment (FTE)*	355.2		355.0	0%		332.5	-6%
Amount per Pupil	8,979		8,675	-3%		10,059	16%
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	1,853,081		1,762,630	-5%		2,085,380	18%
TOTAL	5,042,269		4,842,280	-4%		5,430,116	12%



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.

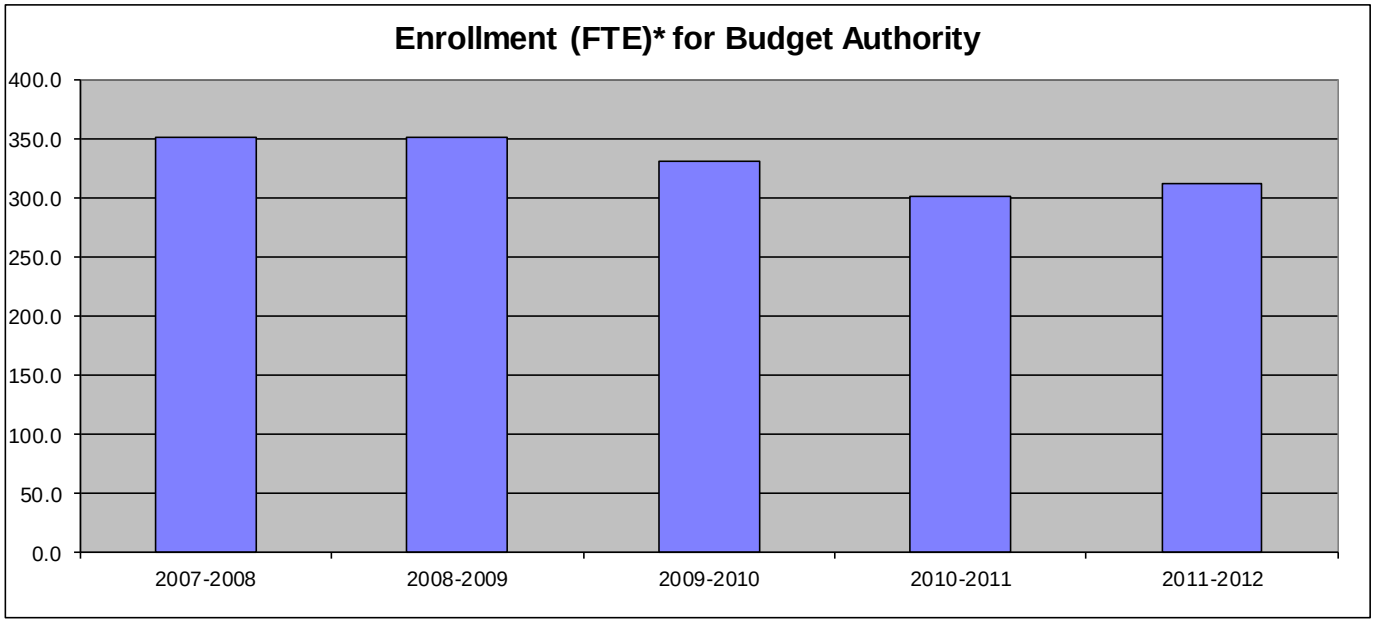
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

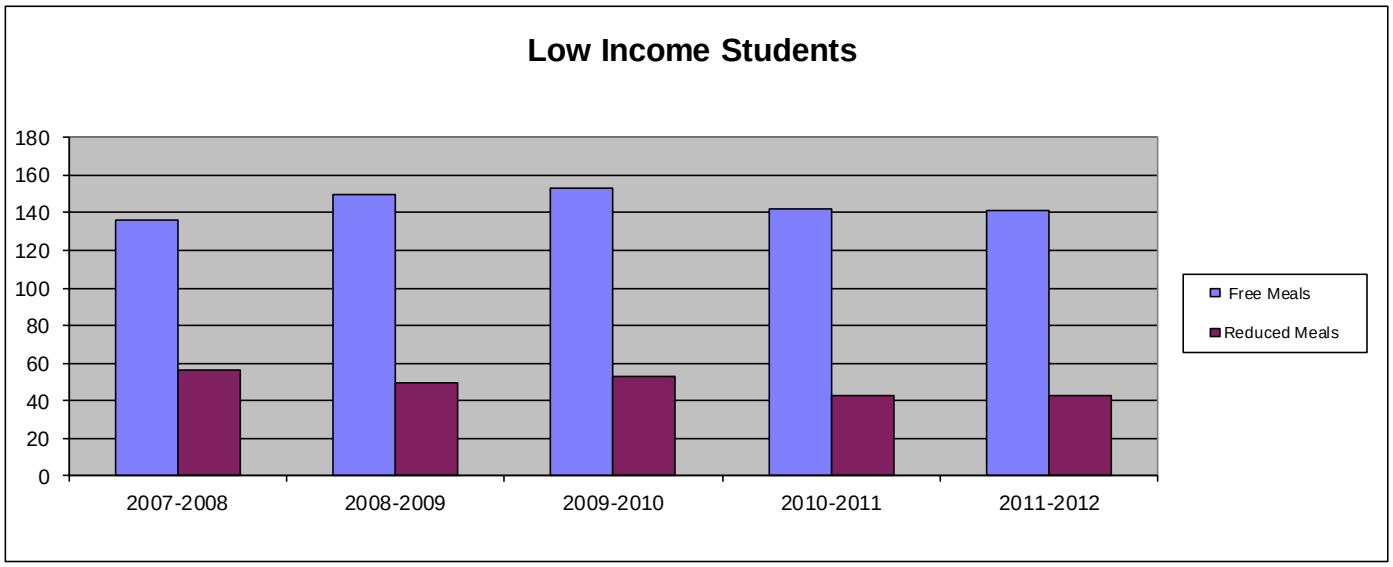
Sources of Revenue and Proposed Budget for 2011-12

Fund	2011-12 Amount Budgeted	July 1, 2011 Cash Balance	Estimated Sources of Revenue--2011-12 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2012 Cash Balance
General	3,023,244	776	2,766,731	0		0	255,737	XXXXXXXXX
Supplemental General	885,000	11,191	313,726				560,083	XXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	16,500	0		0	0	16,500	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	397,421	80,421		0	0	317,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	919,421	756,822		0	6,000	150,000	7,105	506
Driver Training	4,169	2,169	0		0	2,000	0	0
Declining Enrollment	0	0					0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	257,700	67,000	1,550	100,443	0	65,000	55,798	32,091
Professional Development	0	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	921,852	100,000	0	0	0	821,852	100,000	100,000
Vocational Education	130,000	0		0	0	130,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXX
Gifts and Grants	6,600	138,428					0	131,828
Textbook & Student Materials Revolving		26,205						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contribution	421,203	0	421,203					XXXXXXXXX
Contingency Reserve		176,970						XXXXXXXXX
Activity Funds		7,661						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
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	2,412,262	945,439	0	425,423	0	0	1,837,483	796,083
Federal Funds	152,276	0	xxxxxxxxxxx	152,276	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0	0
SUBTOTAL	9,547,648	2,313,082	3,503,210	678,142	6,000	1,502,352	2,816,206	1,060,508
Less Transfers	1,502,352							
TOTAL Budget Expenditures	$8,045,296							

Other Information

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
Enrollment (FTE)*	352.3	351.7	0%	332.0	-6%	302.0	-9%	312.0	3%
Number of Students - Free Meals	136	150	10%	153	2%	142	-7%	141	-1%
Number of Students - Reduced Meals	56	50	-11%	53	6%	43	-19%	43	0%

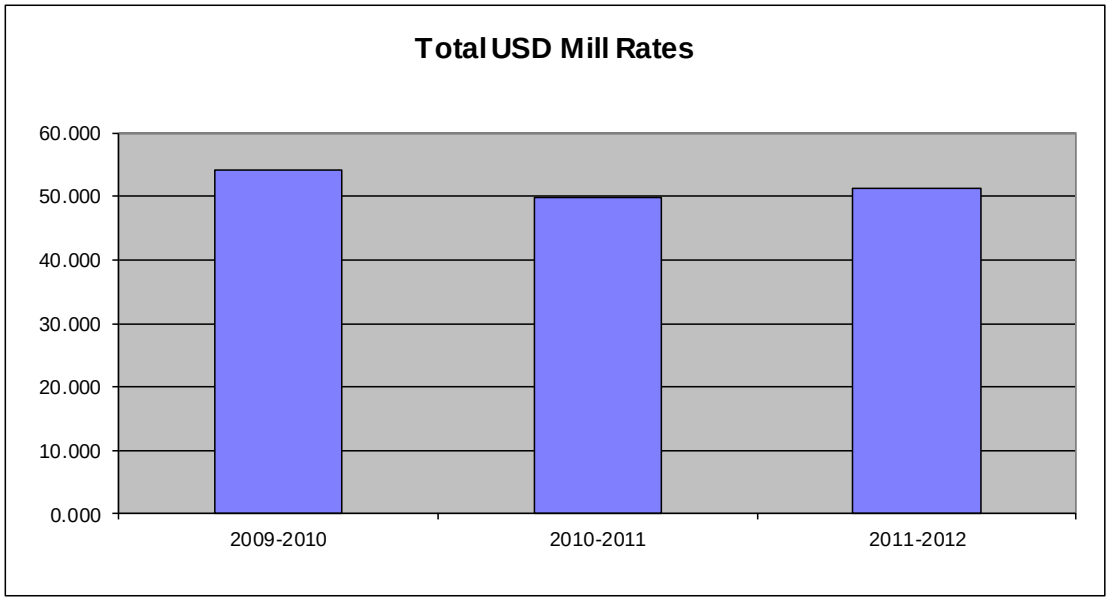




*FTE for state aid and budget authority purposes for the general fund.

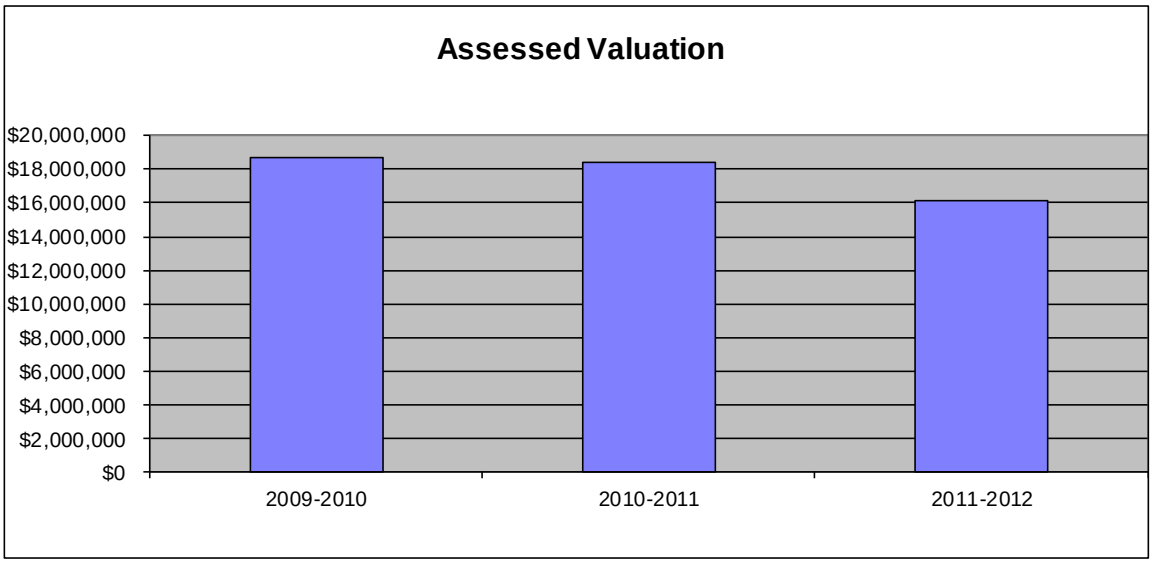
Miscellaneous Information
Mill Rates by Fund

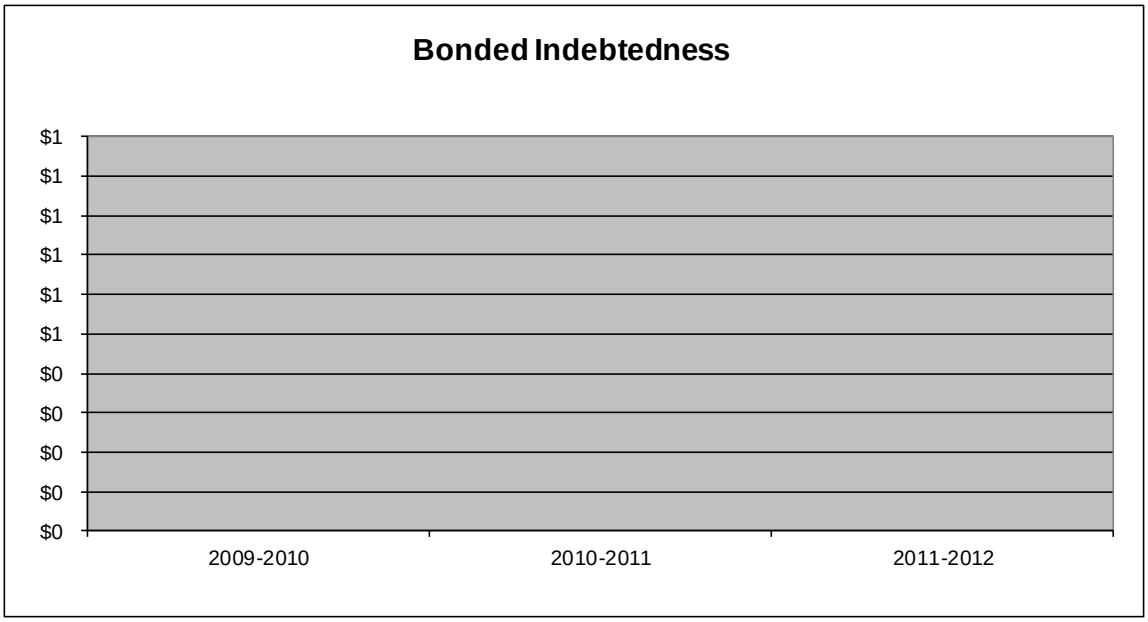
	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
General	20.000	20.000	20.000
Supplemental General	30.230	29.710	31.317
Adult Education	0.000	0.000	0.000
Capital Outlay	3.960	0.000	0.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
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	**54.190**	**49.710**	**51.317**
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

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
Assessed Valuation	$18,661,764	$18,390,444	$16,095,498
Bonded Indebtedness	0	0	0





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AVERAGE SALARY

	2009-10 Actual			2010-11 Actual			2011-12 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	9.0	369,968	41,108	7.0	349,596	49,942	7.0	366,572	52,367
Teachers (Full Time)	44.0	2,176,906	49,475	38.7	1,838,800	47,514	39.3	1,897,386	48,280
Other Certified (Licensed) Personnel	6.0	381,340	63,557	8.5	514,652	60,547	9.5	539,192	56,757
Classified Personnel	98.0	1,012,508	10,332	69.7	1,039,334	14,912	61.2	1,024,158	16,735
Substitutes/Temporary Help	XXXXX	25,000	XXXXXXXXX	XXXXX	56,863	XXXXXXXXX	XXXXX	50,950	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://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