# 2011–12 Budget at a Glance

**382 - Pratt**

# Table of Contents

Summary of Total Expenditures……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2011-12……4

Enrollment and Low Income Students……5

Mill Rates by Fund……6

Assessed Valuation and Bonded Indebtedness……7

Average Salary……8

KSDE Website Information……9

## Summary of Total Expenditures By Function (All Funds)

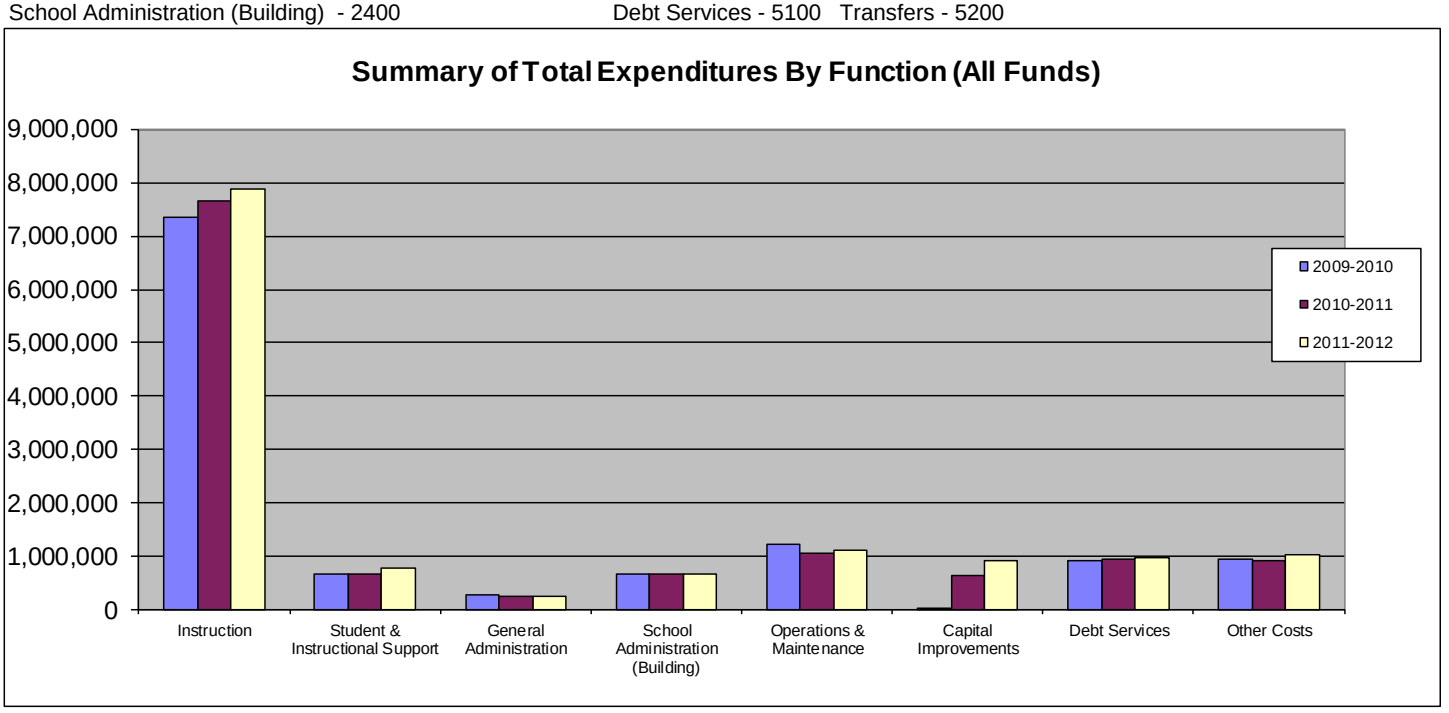
| | 2009-2010 Actual | % of Tot | 2010-2011 Actual | % of Tot | % inc/ dec | 2011-2012 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 7,356,722 | 61% | 7,648,533 | 60% | 4% | 7,892,249 | 58% | 3% |
| Student & Instructional Support | 658,434 | 5% | 684,492 | 5% | 4% | 790,613 | 6% | 16% |
| General Administration | 284,114 | 2% | 245,843 | 2% | -13% | 256,200 | 2% | 4% |
| School Administration (Building) | 671,444 | 6% | 664,827 | 5% | -1% | 683,500 | 5% | 3% |
| Operations & Maintenance | 1,230,957 | 10% | 1,063,495 | 8% | -14% | 1,129,087 | 8% | 6% |
| Capital Improvements | 2,443 | 0% | 632,832 | 5% | 25804% | 928,000 | 7% | 47% |
| Debt Services | 911,945 | 8% | 947,581 | 7% | 4% | 989,576 | 7% | 4% |
| Other Costs | 958,739 | 8% | 929,971 | 7% | -3% | 1,030,655 | 8% | 11% |
| **Total Expenditures** | 12,074,798 | 100% | 12,817,574 | 100% | 6% | 13,699,880 | 100% | 7% |
| Amount per Pupil | $12,075 | | $11,652 | | -3% | $12,744 | | 9% |

*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.

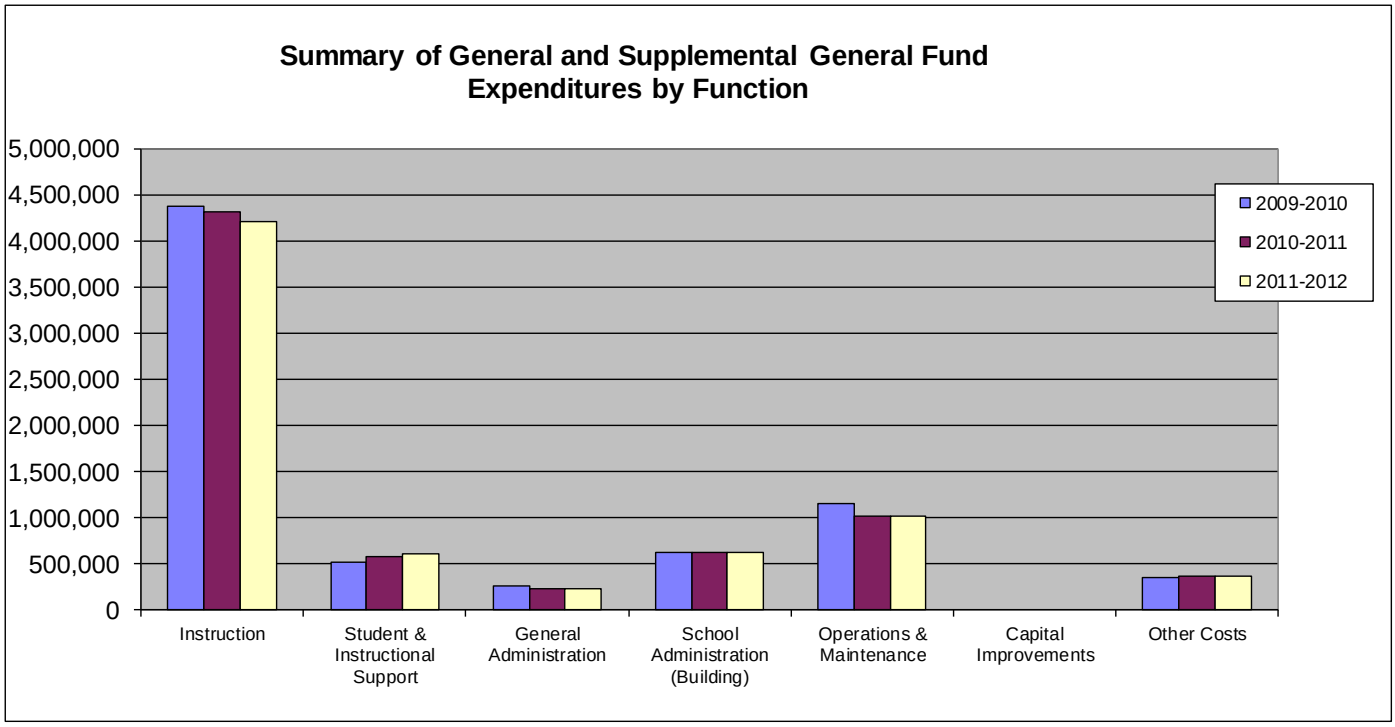
Further definition of what goes into each category:

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

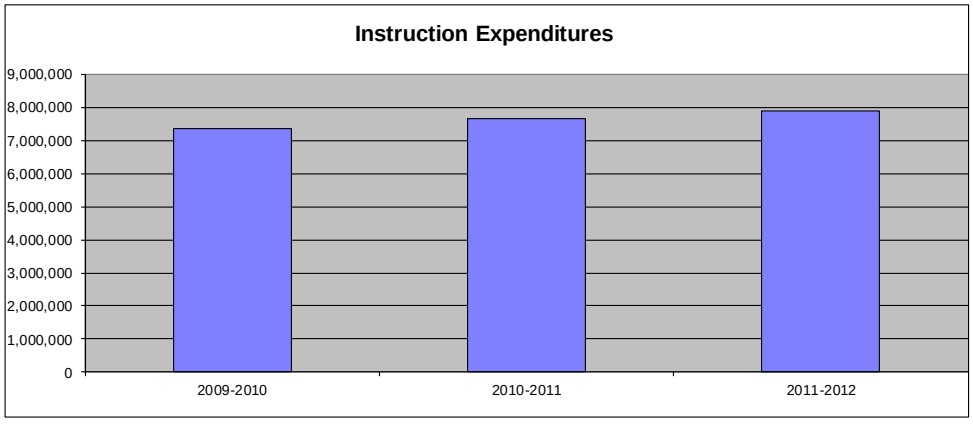
| | 2009-2010 Actual | % of Tot | 2010-2011 Actual | % of Tot | % inc/ dec | 2011-2012 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 4,385,569 | 60% | 4,317,860 | 60% | -2% | 4,209,323 | 59% | -3% |
| Student & Instructional Support | 524,473 | 7% | 576,814 | 8% | 10% | 611,250 | 9% | 6% |
| General Administration | 269,648 | 4% | 233,930 | 3% | -13% | 236,200 | 3% | 1% |
| School Administration (Building) | 628,043 | 9% | 630,265 | 9% | 0% | 633,500 | 9% | 1% |
| Operations & Maintenance | 1,161,000 | 16% | 1,016,724 | 14% | -12% | 1,022,600 | 14% | 1% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 360,110 | 5% | 364,327 | 5% | 1% | 368,000 | 5% | 1% |
| **Total Expenditures** | 7,328,843 | 100% | 7,139,920 | 100% | -3% | 7,080,873 | 100% | -1% |
| Amount per Pupil | $7,329 | | $6,491 | | -11% | $6,587 | | 1% |



USD# 382

## Instruction Expenditures (1000)

| | 2009-2010 Actual | | 2010-2011 Actual | % inc/ dec | | 2011-2012 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 2,792,202 | | 2,901,840 | 4% | | 2,840,500 | -2% |
| Federal Funds | 349,891 | | 232,767 | -33% | | 244,004 | 5% |
| Supplemental General | 1,593,367 | | 1,416,020 | -11% | | 1,368,823 | -3% |
| At Risk (4yr Old) | 50,000 | | 50,000 | 0% | | 50,000 | 0% |
| At Risk (K-12) | 573,093 | | 647,729 | 13% | | 738,631 | 14% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Virtual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 120,841 | 0% | | 113,164 | -6% |
| Driver Education | 12,790 | | 11,988 | -6% | | 14,855 | 24% |
| Declining Enrollment | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 40,713 | | 72,403 | 78% | | 121,986 | 68% |
| 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 | 1,417,767 | | 1,528,949 | 8% | | 1,766,680 | 16% |
| Cost of Living | 0 | | 0 | 0% | | 0 | 0% |
| Vocational Education | 185,295 | | 102,831 | -45% | | 160,874 | 56% |
| Gifts/Grants | 16,132 | | 8,398 | -48% | | 22,732 | 171% |
| 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 | 323,102 | | 272,645 | -16% | | 450,000 | 65% |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 2,370 | | 0 | -100% | | | |
| Activity Fund | 0 | | 282,122 | 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** | 7,356,722 | | 7,648,533 | 4% | | 7,892,249 | 3% |
| Enrollment (FTE)* | 1,000.0 | | 1,100.0 | 10% | | 1,075.0 | -2% |
| Amount per Pupil | 7,357 | | 6,953 | -5% | | 7,342 | 6% |
| | | | | | | | |
| 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** | 7,356,722 | | 7,648,533 | 4% | | 7,892,249 | 3% |




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.

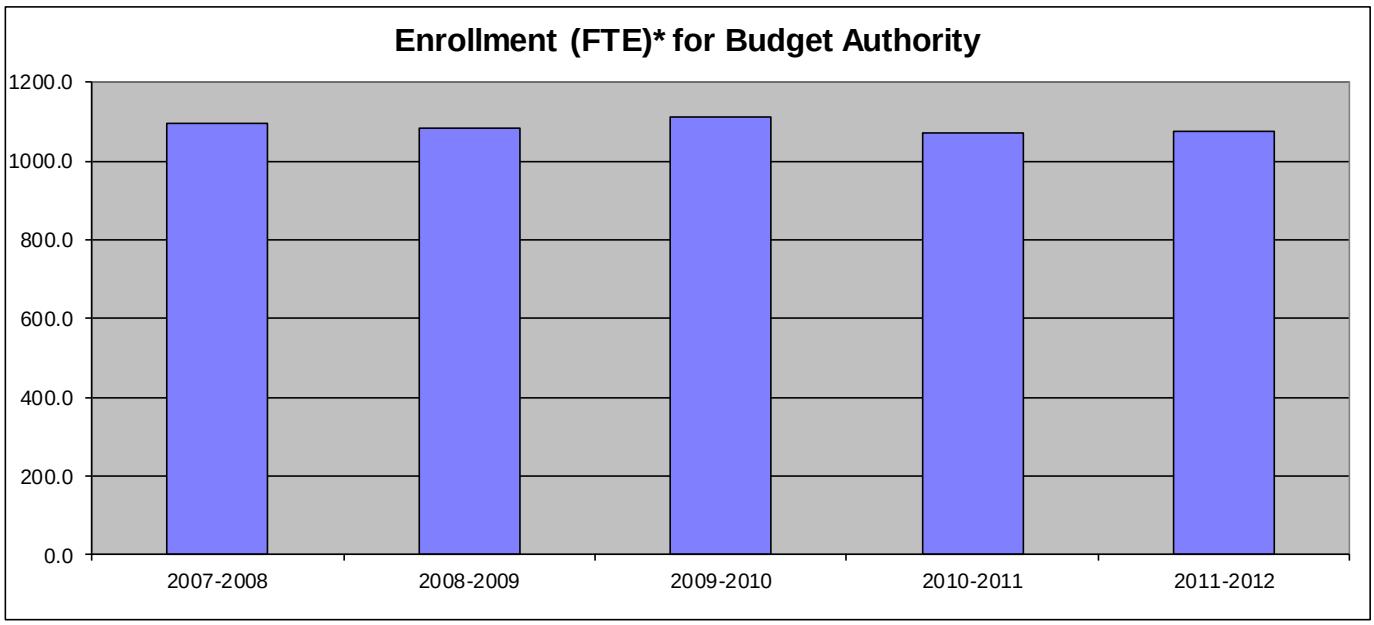
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

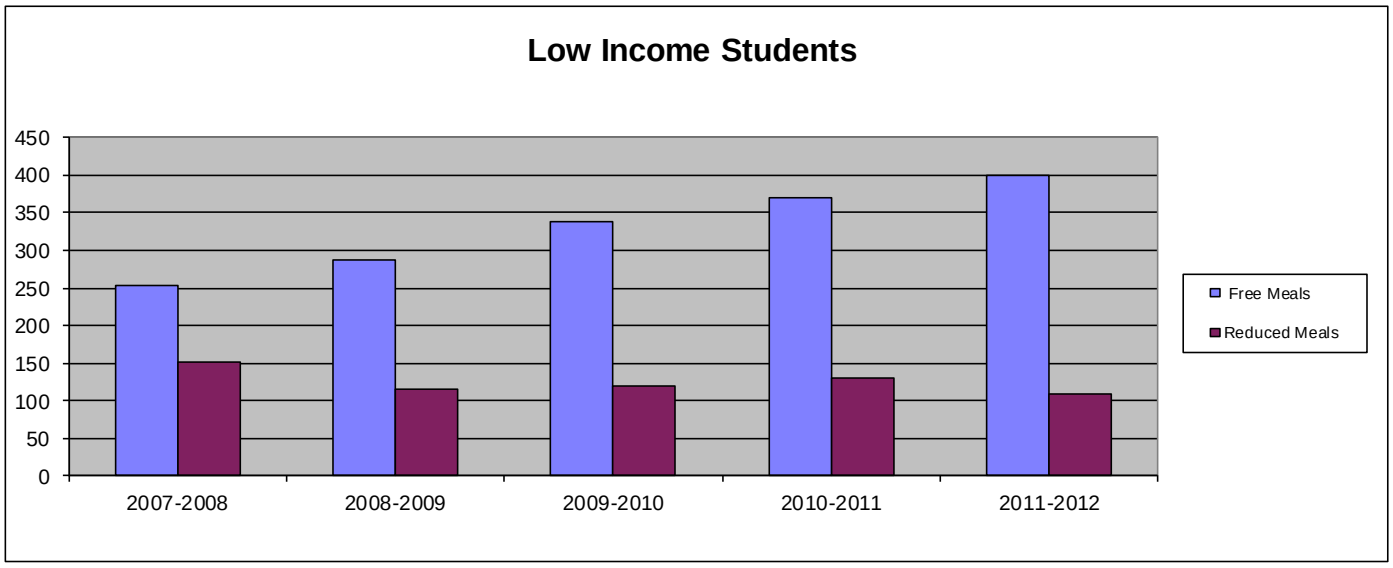
# Sources of Revenue and Proposed Budget for 2011-12

| Fund | 2011-12 Amount Budgeted | July 1, 2011 Cash Balance | Estimated Sources of Revenue--2011-12 State | Federal | Local Interest | Local Transfers | Local Other | Estimated July 1, 2012 Cash Balance |
|---|---|---|---|---|---|---|---|---|
| General | 7,388,990 | 0 | 6,031,267 | 0 | | 35,000 | 1,322,723 | XXXXXXXXX |
| Supplemental General | 2,375,000 | 96,989 | 593,149 | | | | 1,684,862 | XXXXXXXXX |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 50,000 | 0 | | 0 | 0 | 50,000 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 | 0 |
| At Risk (K-12) | 754,581 | 9,426 | | 0 | 0 | 745,155 | 0 | 0 |
| Bilingual Education | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| Virtual Education | 0 | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 1,118,766 | 961,698 | | 0 | 0 | 0 | 157,068 | 0 |
| Driver Training | 30,855 | 22,155 | 3,700 | | 0 | 0 | 5,000 | 0 |
| Declining Enrollment | 0 | 0 | | | | | 0 | 0 |
| Extraordinary School Program | 121,986 | 46,986 | | | 0 | 45,000 | 30,000 | 0 |
| Food Service | 579,585 | 58,679 | 4,690 | 256,115 | 0 | 25,000 | 235,101 | 0 |
| Professional Development | 55,958 | 30,958 | | 0 | 0 | 25,000 | 0 | 0 |
| Parent Education Program | 35,455 | 0 | 21,488 | 0 | 0 | 11,034 | 2,933 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| Special Education | 1,805,780 | 148,852 | 0 | 0 | 0 | 1,656,928 | 0 | 0 |
| Vocational Education | 160,874 | 35,874 | | 0 | 0 | 125,000 | 0 | 0 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 | 0 |
| Special Reserve Fund | | 0 | | | | | | XXXXXXXXX |
| Gifts and Grants | 22,732 | 22,732 | | | | | 0 | 0 |
| Textbook & Student Materials Revolving | | 69,545 | | | | | | XXXXXXXXX |
| School Retirement | 0 | 0 | | | 0 | | 0 | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 | 0 |
| KPERS Special Retirement Contribution | 726,855 | 0 | 726,855 | | | | | XXXXXXXXX |
| Contingency Reserve | | 439,893 | | | | | | XXXXXXXXX |
| Activity Funds | | 50,185 | | | | | | XXXXXXXXX |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 | 0 |
| Bond and Interest #1 | 924,576 | 784,455 | 101,703 | 0 | 0 | | 840,776 | 802,358 |
| 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 | 246,004 | -2,610 | xxxxxxxxxx | 248,614 | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxx | 0 |
| Cost of Living | 0 | 0 | xxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | 0 | 0 |
| SUBTOTAL | 16,397,997 | 2,775,817 | 7,482,852 | 504,729 | 0 | 2,718,117 | 4,278,463 | 802,358 |
| Less Transfers | 2,718,117 | | | | | | | |
| TOTAL Budget Expenditures | $13,679,880 | | | | | | | |

## 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)* | 1,096.8 | 1,085.4 | -1% | 1,110.7 | 2% | 1,072.1 | -3% | 1,075.0 | 0% |
| Number of Students - Free Meals | 253 | 287 | 13% | 338 | 18% | 369 | 9% | 400 | 8% |
| Number of Students - Reduced Meals | 152 | 116 | -24% | 119 | 3% | 130 | 9% | 110 | -15% |

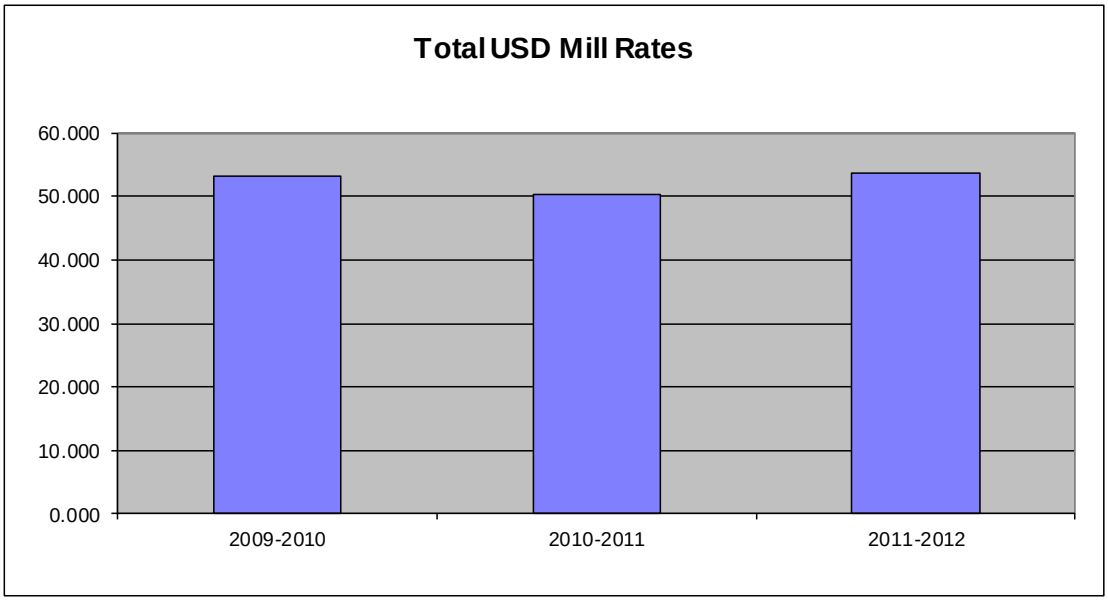



*FTE for state aid and budget authority purposes for the general fund.

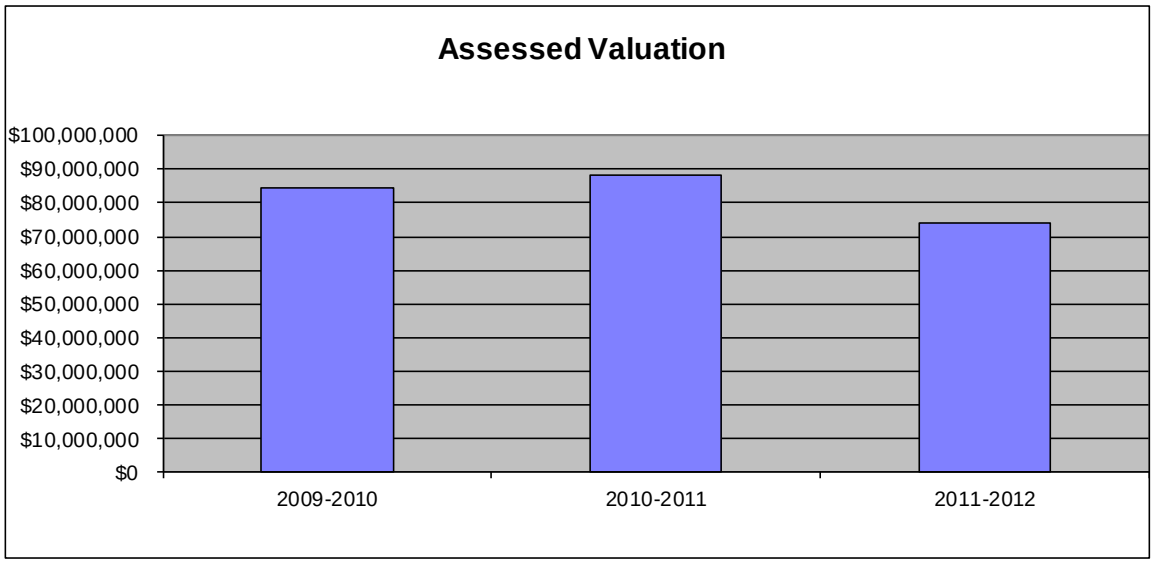
## Miscellaneous Information
## Mill Rates by Fund

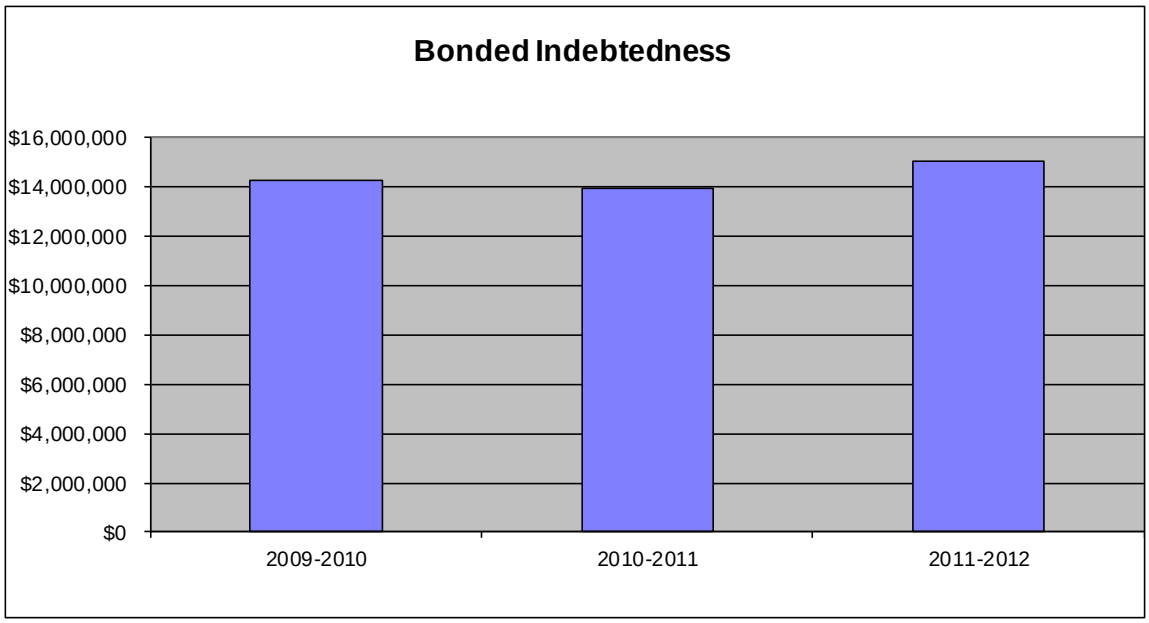
| | 2009-2010 Actual | 2010-2011 Actual | 2011-2012 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 19.285 | 17.003 | 21.705 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 4.000 | 1.500 |
| Declining Enrollment | 0.000 | 0.000 | 0.000 |
| 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 | 9.808 | 9.368 | 10.391 |
| 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** | **53.093** | **50.371** | **53.596** |
| 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 | $84,486,926 | $88,027,689 | $74,169,403 |
| Bonded Indebtedness | 14,255,000 | 13,960,000 | 15,040,000 |



USD# 382
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 | 12.1 | 866,486 | 71,610 | 10.9 | 800,432 | 73,434 | 10.9 | 729,487 | 66,925 |
| Teachers (Full Time) | 71.1 | 4,410,813 | 62,037 | 68.4 | 4,381,931 | 64,063 | 68.0 | 3,419,332 | 50,284 |
| Other Certified (Licensed) Personnel | 8.0 | 334,969 | 41,871 | 5.3 | 224,460 | 42,351 | 4.2 | 188,668 | 44,921 |
| Classified Personnel | 45.0 | 1,335,247 | 29,672 | 39.6 | 1,398,336 | 35,312 | 39.2 | 1,302,399 | 33,224 |
| Substitutes/Temporary Help | XXXXX | 206,486 | XXXXXXXXX | XXXXX | 116,854 | XXXXXXXXX | XXXXX | 200,000 | 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.<br><br>** 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