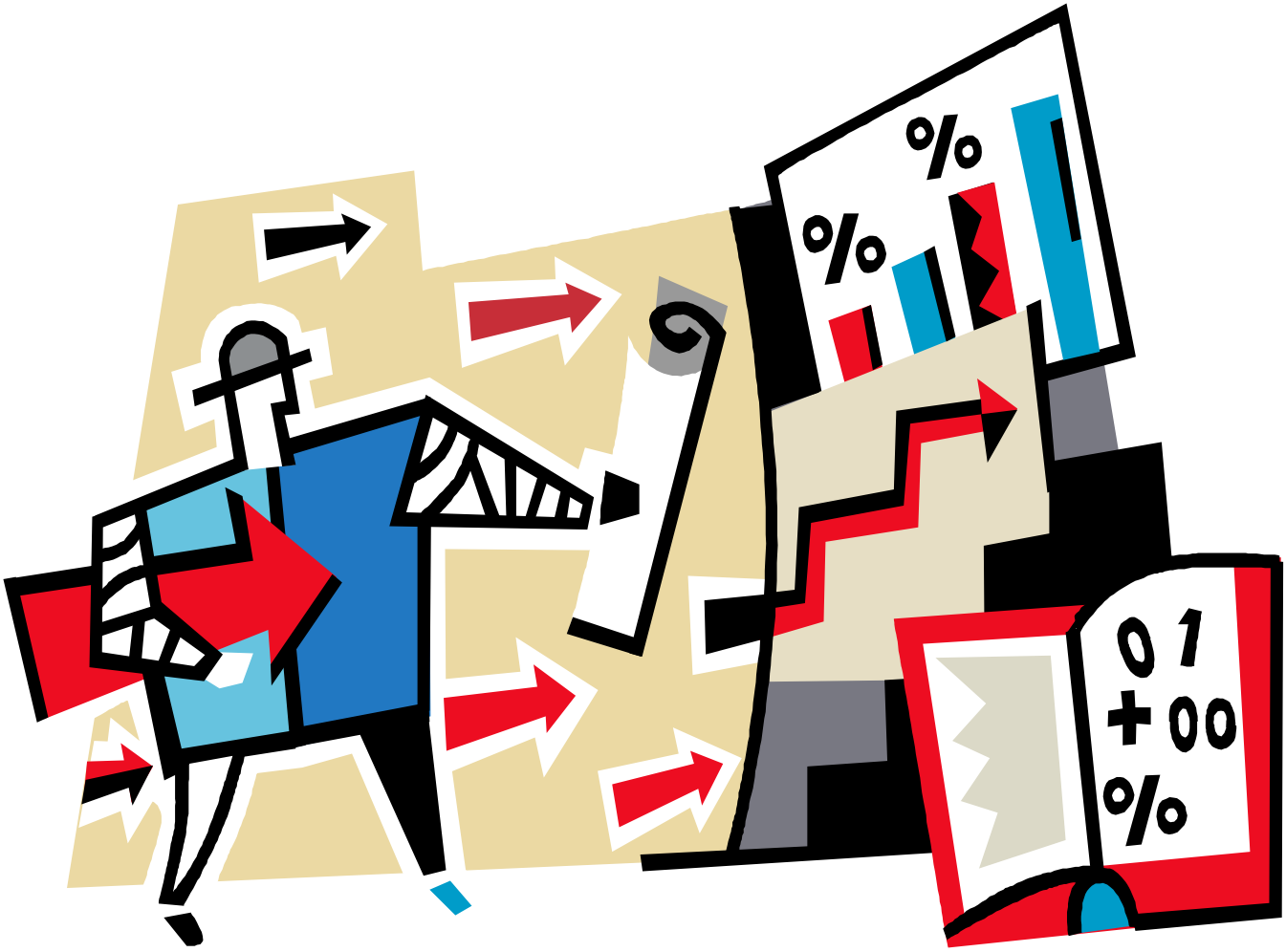
# 2012-13 Budget at a Glance




**392 - Osborne**

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

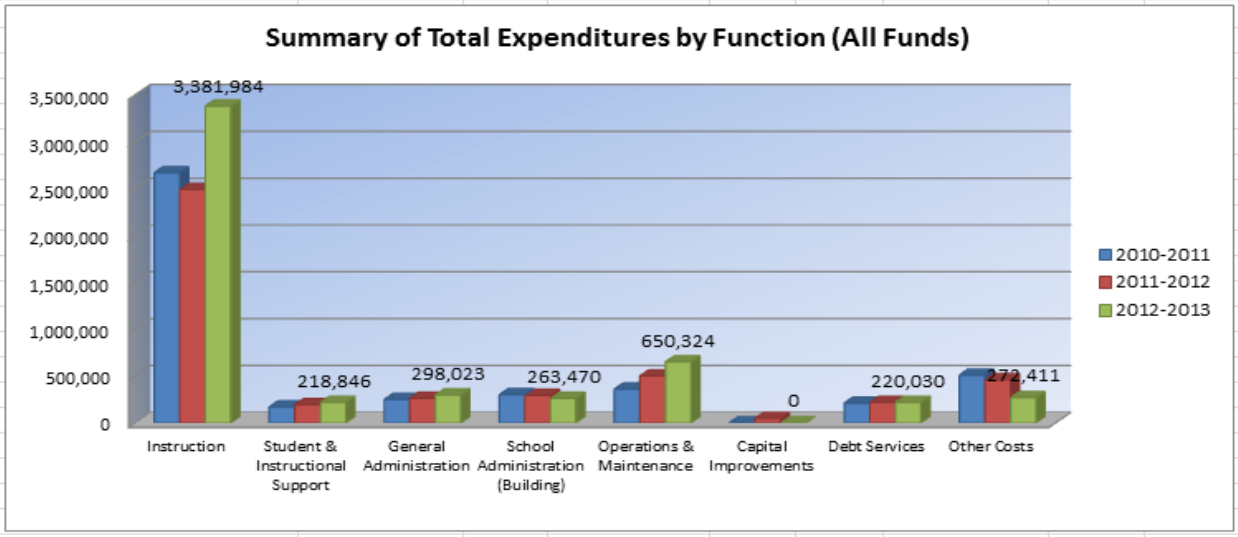
| | 2010-2011 Actual | % of Tot | 2011-2012 Actual | % of Tot | % inc/ dec | 2012-2013 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,670,055 | 60% | 2,490,602 | 56% | -7% | 3,381,984 | 64% | 36% |
| Student & Instructional Support | 170,117 | 4% | 194,429 | 4% | 14% | 218,846 | 4% | 13% |
| General Administration | 248,987 | 6% | 262,362 | 6% | 5% | 298,023 | 6% | 14% |
| School Administration (Building) | 300,846 | 7% | 295,288 | 7% | -2% | 263,470 | 5% | -11% |
| Operations & Maintenance | 360,435 | 8% | 499,723 | 11% | 39% | 650,324 | 12% | 30% |
| Capital Improvements | 1,040 | 0% | 46,962 | 1% | 4416% | 0 | 0% | -100% |
| Debt Services | 212,460 | 5% | 220,030 | 5% | 4% | 220,030 | 4% | 0% |
| Other Costs | 510,636 | 11% | 462,484 | 10% | -9% | 272,411 | 5% | -41% |
| **Total Expenditures** | 4,474,576 | 100% | 4,471,880 | 100% | 0% | 5,305,088 | 100% | 19% |
| Amount per Pupil | $14,397 | | $14,991 | | 4% | $17,684 | | 18% |

*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 | 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 |



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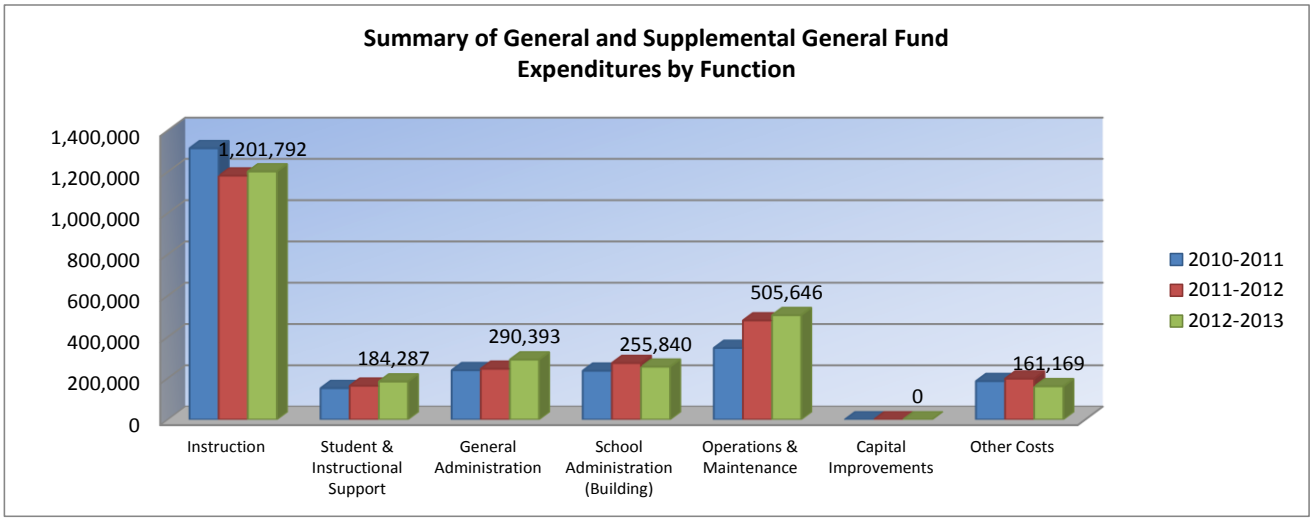
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2010-2011 Actual | % of Tot | 2011-2012 Actual | % of Tot | % inc/ dec | 2012-2013 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,314,056 | 53% | 1,181,447 | 46% | -10% | 1,201,792 | 46% | 2% |
| Student & Instructional Support | 151,956 | 6% | 163,718 | 6% | 8% | 184,287 | 7% | 13% |
| General Administration | 238,802 | 10% | 245,963 | 10% | 3% | 290,393 | 11% | 18% |
| School Administration (Building) | 236,294 | 10% | 273,603 | 11% | 16% | 255,840 | 10% | -6% |
| Operations & Maintenance | 346,743 | 14% | 480,051 | 19% | 38% | 505,646 | 19% | 5% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 186,055 | 8% | 197,919 | 8% | 6% | 161,169 | 6% | -19% |
| **Total Expenditures** | 2,473,906 | 100% | 2,542,701 | 100% | 3% | 2,599,127 | 100% | 2% |
| Amount per Pupil | $7,960 | | $8,524 | | 7% | $8,664 | | 2% |



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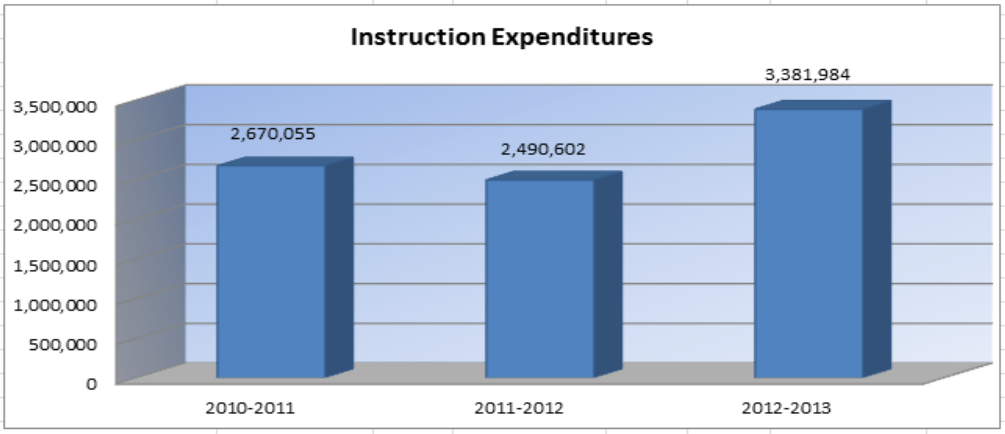
## Instruction Expenditures (1000)

| | 2010-2011 Actual | 2011-2012 Actual | % inc/ dec | 2012-2013 Budget | % inc/ dec |
|---|---|---|---|---|---|
| General | 973,778 | 829,849 | -15% | 608,966 | -27% |
| Federal Funds | 90,711 | 95,109 | 5% | 92,322 | -3% |
| Supplemental General | 340,278 | 351,598 | 3% | 592,826 | 69% |
| At Risk (4yr Old) | 0 | 0 | 0% | 0 | 0% |
| At Risk (K-12) | 346,682 | 323,191 | -7% | 344,062 | 6% |
| Bilingual Education | 0 | 0 | 0% | 0 | 0% |
| Virtual Education | 0 | 0 | 0% | 0 | 0% |
| Capital Outlay | 0 | 793 | 0% | 775,000 | 97630% |
| Driver Education | 3,580 | 2,069 | -42% | 27,922 | 1250% |
| 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% | 21,787 | 0% |
| Special Education | 507,262 | 540,980 | 7% | 594,417 | 10% |
| Cost of Living | 0 | 0 | 0% | 0 | 0% |
| Vocational Education | 94,641 | 96,694 | 2% | 189,682 | 96% |
| Gifts/Grants | 35,224 | 41,728 | 18% | 0 | -100% |
| 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 | 81,768 | 133,225 | 63% | 135,000 | 1% |
| Contingency Reserve | 37,757 | 0 | -100% | | |
| Text Book & Student Material | 0 | 0 | 0% | | |
| Activity Fund | 158,374 | 75,366 | -52% | 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** | 2,670,055 | 2,490,602 | -7% | 3,381,984 | 36% |
| Enrollment (FTE)* | 310.8 | 298.3 | -4% | 300.0 | 1% |
| Amount per Pupil | 8,591 | 8,349 | -3% | 11,273 | 35% |
| | | | | | |
| 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** | 2,670,055 | 2,490,602 | -7% | 3,381,984 | 36% |




NOTE: Gifts/Grants includes private grants and grants from nonfederal 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.

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# Sources of Revenue and Proposed Budget for 2012-13

| Fund | 2012-13 Amount Budgeted | July 1, 2012 Cash Balance | Estimated Sources of Revenue--2012-13 State | Federal | Local Interest | Transfers | Other | Estimated July 1, 2013 Cash Balance |
|---|---|---|---|---|---|---|---|---|
| General | 2,609,840 | 0 | 2,236,128 | 0 | | 0 | 373,712 | XXXXXXXX |
| Supplemental General | 885,507 | 27,699 | 311,344 | | | | 546,464 | XXXXXXXX |
| 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) | 344,062 | 4,062 | | 0 | 0 | 340,000 | 0 | 0 |
| Bilingual Education | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| Virtual Education | 0 | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 775,000 | 748,736 | | 0 | 0 | 83,306 | 0 | 57,042 |
| Driver Training | 27,922 | 27,922 | 0 | | 0 | 0 | 0 | 0 |
| Declining Enrollment | 0 | 0 | | | | 0 | 0 | XXXXXXXX |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 | 0 |
| Food Service | 234,480 | 42,818 | 1,754 | 107,106 | 0 | 30,312 | 52,973 | 483 |
| Professional Development | 19,299 | 9,299 | | 0 | 0 | 10,000 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 21,787 | 21,787 | | 0 | 0 | 0 | 0 | 0 |
| Special Education | 600,595 | 167,993 | 0 | 0 | 0 | 432,602 | 0 | 0 |
| Vocational Education | 189,682 | 189,682 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 | 0 |
| Special Reserve Fund | | 0 | | | | | | XXXXXXXX |
| Gifts and Grants | 0 | 26,439 | | | | | 0 | 26,439 |
| Textbook & Student Materials Revolving | | 130,225 | | | | | | XXXXXXXX |
| School Retirement | 0 | 0 | | | 0 | | 0 | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | 0 | 0 | XXXXXXXXX |
| KPERS Special Retirement Contribution | 180,782 | 0 | 180,782 | | | | | XXXXXXXXX |
| Contingency Reserve | | 259,000 | | | | | | XXXXXXXXX |
| Activity Funds | | 0 | | | | | | XXXXXXXXX |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 | 0 |
| Bond and Interest #1 | 220,030 | 279,041 | 50,762 | 0 | 0 | | 169,817 | 279,590 |
| Bond and Interest #2 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 | 0 |
| Special Assessment | 0 | 0 | | | | | 0 | 0 |
| Temporary Note | 0 | 0 | | | 0 | | 0 | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Federal Funds | 92,322 | 1,161 | xxxxxxxxxxx | 91,161 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx | 0 |
| Cost of Living | 0 | 0 | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxxx | 0 | 0 | XXXXXXXXX |
| SUBTOTAL | 6,201,308 | 1,935,864 | 2,780,770 | 198,267 | 0 | 896,220 | 1,142,966 | 363,554 |
| Less Transfers | 896,220 | | | | | | | |
| TOTAL Budget Expenditures | $5,305,088 | | | | | | | |

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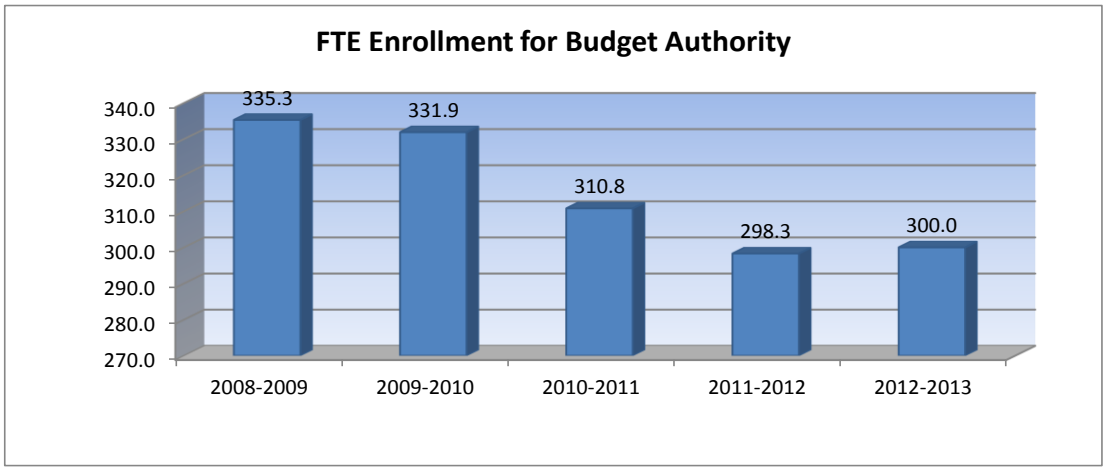
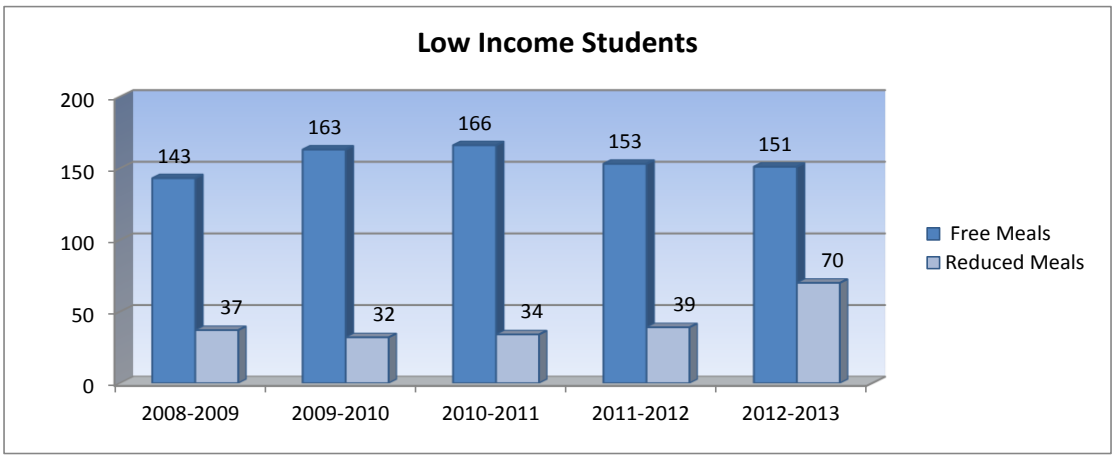
## Enrollment Information

| | 2008-2009 Actual | 2009-2010 Actual | % inc/ dec | 2010-2011 Actual | % inc/ dec | 2011-2012 Actual | % inc/ dec | 2012-2013 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 335.3 | 331.9 | -1% | 310.8 | -6% | 298.3 | -4% | 300.0 | 1% |
| Number of Students - Free Meals | 143 | 163 | 14% | 166 | 2% | 153 | -8% | 151 | -1% |
| Number of Students - Reduced Meals | 37 | 32 | -14% | 34 | 6% | 39 | 15% | 70 | 79% |




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

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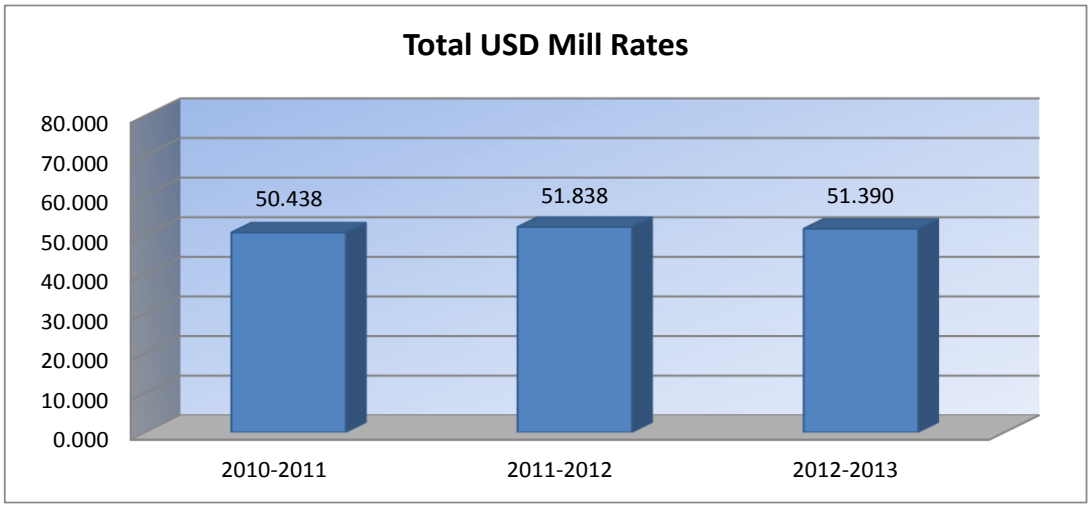
## Miscellaneous Information
## Mill Rates by Fund

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 24.270 | 24.778 | 24.050 |
| 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 | 6.168 | 7.060 | 7.340 |
| 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** | **50.438** | **51.838** | **51.390** |
| 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** |



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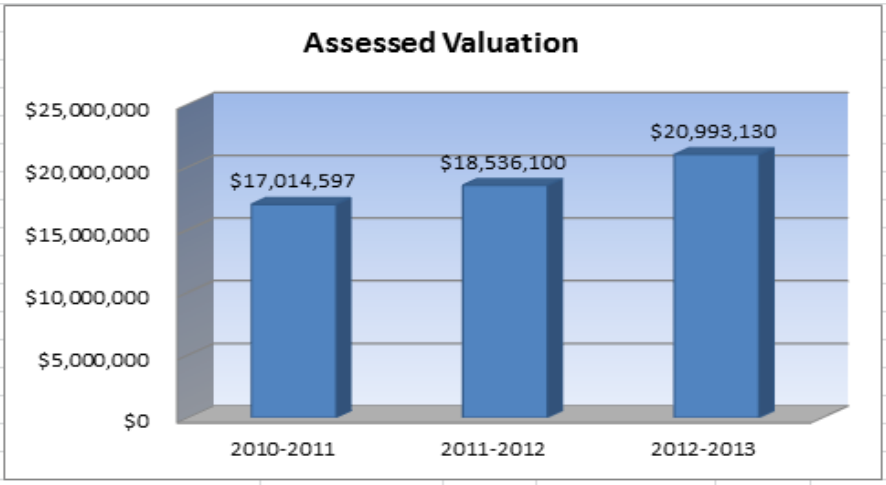
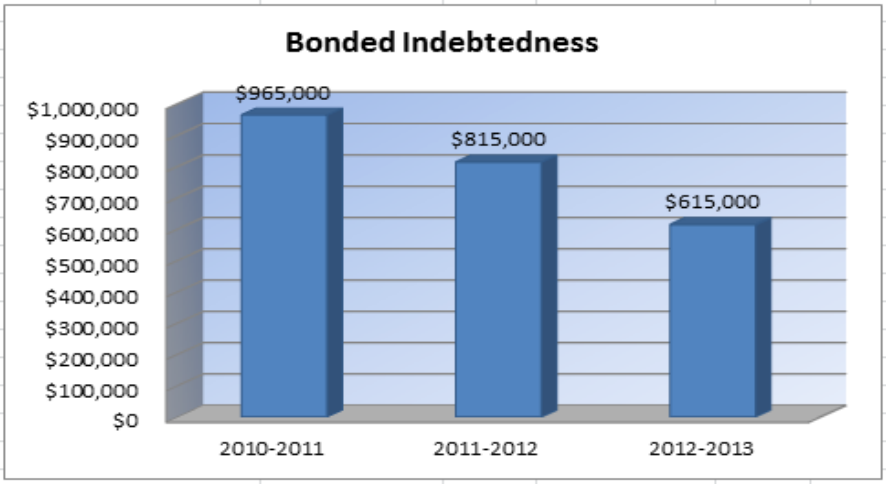
## Other Information

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget |
|---|---|---|---|
| Assessed Valuation | $17,014,597 | $18,536,100 | $20,993,130 |
| Bonded Indebtedness | 965,000 | 815,000 | 615,000 |



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AVERAGE SALARY

| | 2010-11 Actual | | | 2011-12 Actual | | | 2012-13 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 3.0 | 224,147 | 74,716 | 3.0 | 222,547 | 74,182 | 3.0 | 220,405 | 73,468 |
| Teachers (Full Time) | 29.5 | 1,242,935 | 42,133 | 27.0 | 1,146,022 | 42,445 | 26.3 | 1,072,278 | 40,771 |
| Other Certified (Licensed) Personnel | 1.0 | 23,472 | 23,472 | 1.0 | 20,488 | 20,488 | 1.0 | 19,481 | 19,481 |
| Classified Personnel | 22.5 | 447,876 | 19,906 | 22.5 | 413,576 | 18,381 | 23.0 | 40,721 | 1,770 |
| Substitutes/Temporary Help | XXXXX | 82,316 | XXXXXXXXX | XXXXX | 91,289 | XXXXXXXXX | XXXXX | 85,000 | 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