

2010-11 Budget at a Glance



348 - Baldwin City

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

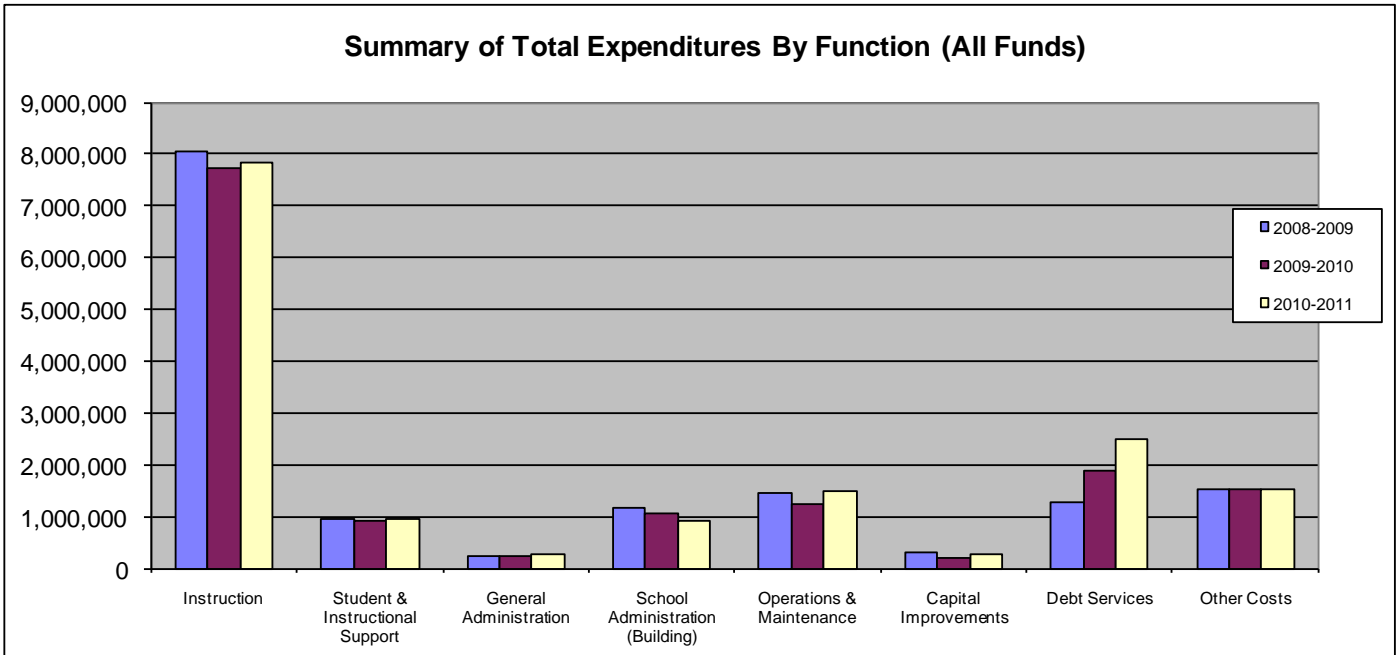
	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	8,040,359	54%	7,730,892	52%	-4%	7,849,031	50%	2%
Student & Instructional Support	964,343	6%	907,374	6%	-6%	948,701	6%	5%
General Administration	232,760	2%	245,134	2%	5%	259,854	2%	6%
School Administration (Building)	1,172,492	8%	1,049,594	7%	-10%	930,852	6%	-11%
Operations & Maintenance	1,442,139	10%	1,231,764	8%	-15%	1,504,251	10%	22%
Capital Improvements	311,668	2%	196,905	1%	-37%	283,109	2%	44%
Debt Services	1,267,133	8%	1,878,315	13%	48%	2,489,298	16%	33%
Other Costs	1,534,098	10%	1,513,755	10%	-1%	1,531,110	10%	1%
Total Expenditures	14,964,992	100%	14,753,733	100%	-1%	15,796,206	100%	7%
Amount per Pupil	\$11,093		\$11,068		0%	\$11,598		5%

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.

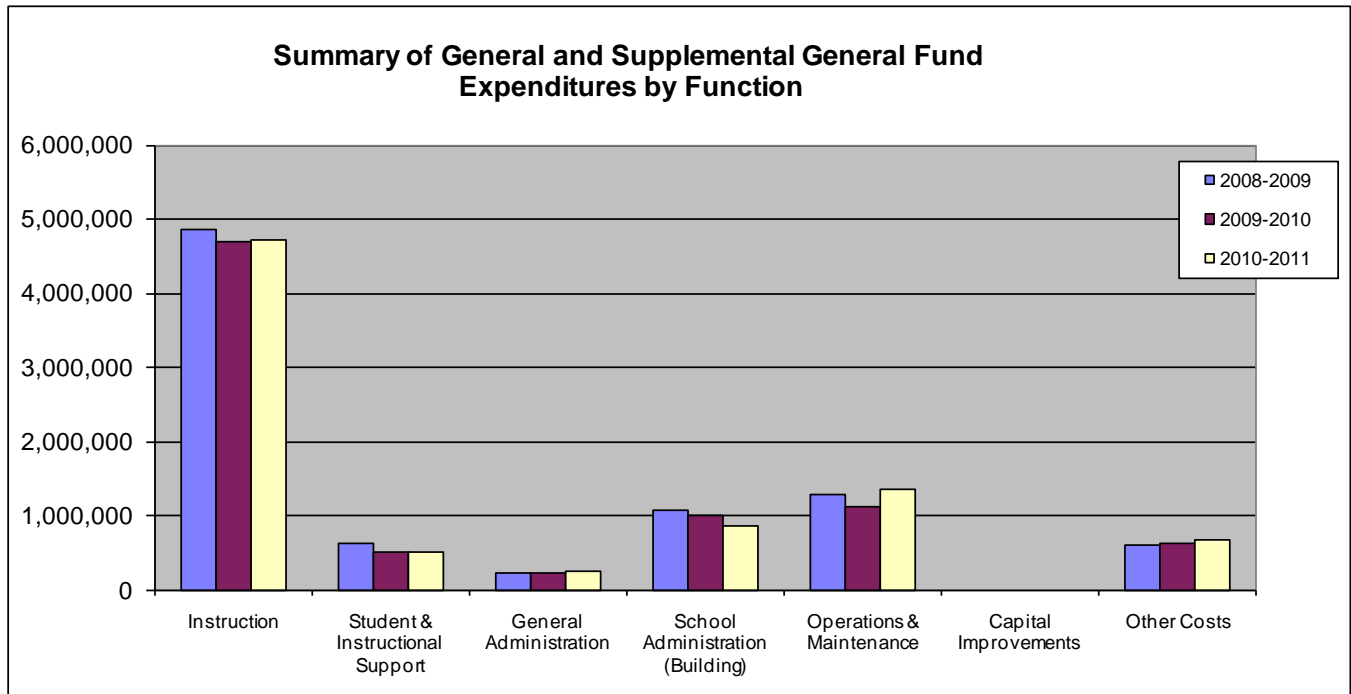
Further definition of what goes into each category:

- | | |
|---|---|
| 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 |



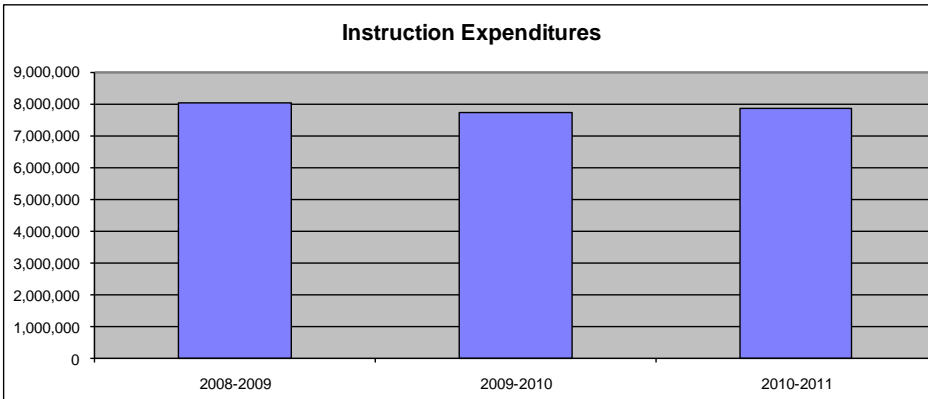
Summary of General and Supplemental General Fund Expenditures by Function

	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	4,859,866	56%	4,695,407	57%	-3%	4,723,907	57%	1%
Student & Instructional Support	621,118	7%	515,079	6%	-17%	500,376	6%	-3%
General Administration	219,965	3%	233,911	3%	6%	246,405	3%	5%
School Administration (Building)	1,081,064	12%	990,082	12%	-8%	863,106	10%	-13%
Operations & Maintenance	1,288,628	15%	1,127,237	14%	-13%	1,342,653	16%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	596,243	7%	624,902	8%	5%	662,034	8%	6%
Total Expenditures	8,666,884	100%	8,186,618	100%	-6%	8,338,481	100%	2%
Amount per Pupil	\$6,425		\$6,141		-4%	\$6,122		0%



Instruction Expenditures (1000)

	2008-2009 Actual	2009-2010 Actual	% inc/ dec	2010-2011 Budget	% inc/ dec
General	3,390,327	3,139,082	-7%	2,759,313	-12%
Federal Funds	145,841	184,013	26%	198,659	8%
Supplemental General	1,469,539	1,556,325	6%	1,964,594	26%
At Risk (4yr Old)	81,115	83,305	3%	85,804	3%
At Risk (K-12)	399,196	258,341	-35%	317,580	23%
Bilingual Education	3,193	1,537	-52%	4,401	186%
Virtual Education	0	0	0%	0	0%
Capital Outlay	311,858	241,180	-23%	180,000	-25%
Driver Education	15,371	9,131	-41%	12,166	33%
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	1,512,102	1,422,891	-6%	1,488,812	5%
Cost of Living	0	0	0%	0	0%
Vocational Education	295,227	287,596	-3%	294,587	2%
Gifts/Grants	0	92,856	0%	152,638	64%
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%	0	0%
KPERS Spec. Ret. Contribution	365,755	333,659	-9%	390,477	17%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	50,835	120,976	138%	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	8,040,359	7,730,892	-4%	7,849,031	2%
Enrollment (FTE)*	1,349.0	1,333.0	-1%	1,362.0	2%
Amount per Pupil	5,960	5,800	-3%	5,763	-1%
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	8,040,359	7,730,892	-4%	7,849,031	2%



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.

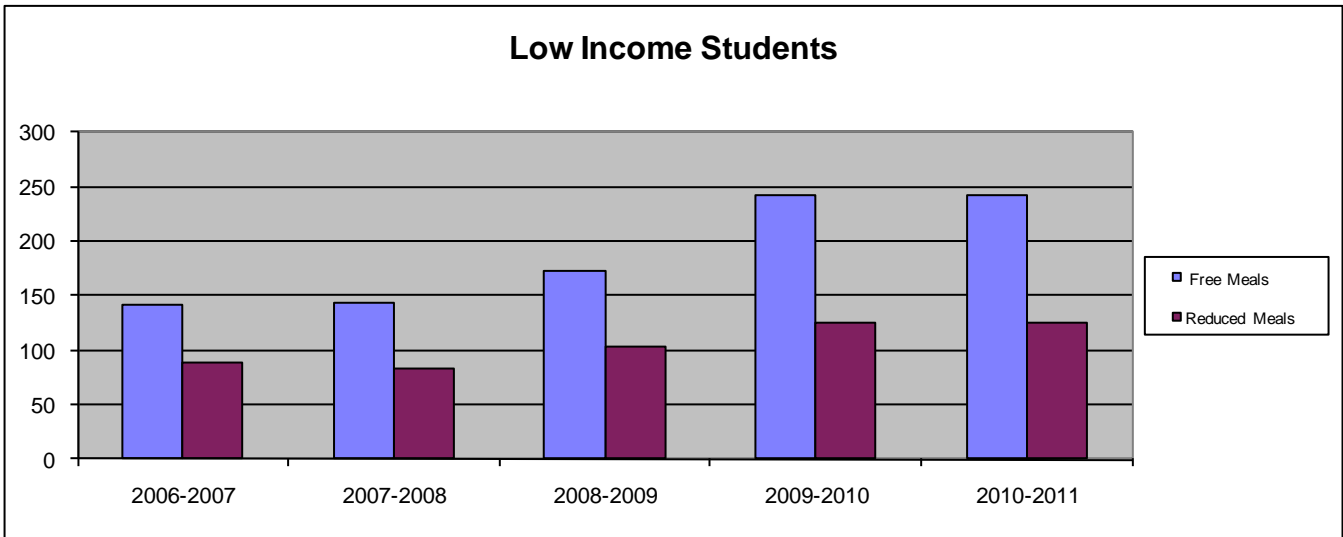
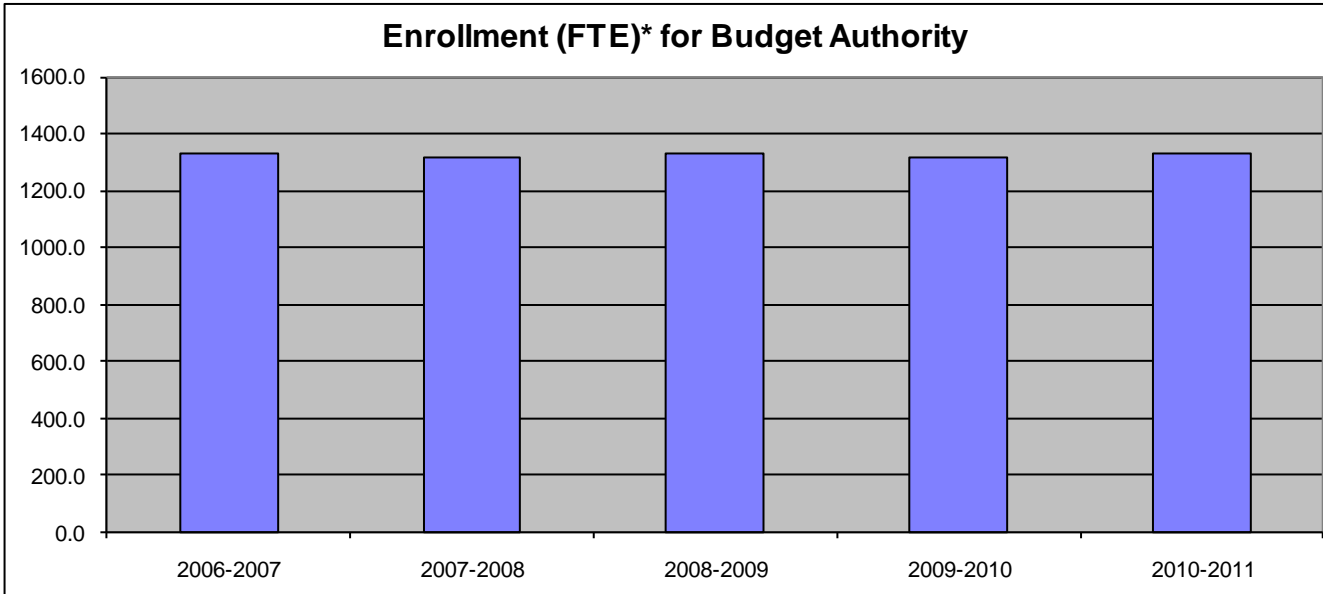
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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					Estimated July 1, 2011 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	8,277,960	0	6,815,287	140,021		0	1,322,652	XXXXXXXXXX
Supplemental General	2,752,800	0	1,114,933				1,637,867	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	105,300	0		0	0	100,300	5,000	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	408,941	18,273		0	0	390,668	0	0
Bilingual Education	4,401	0		0	0	4,401	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	840,730	371,762	0	0	5,000	0	463,968	0
Driver Training	18,284	16,344	2,940			0	7,000	8,000
Declining Enrollment	0	0	0				0	0
Extraordinary School Program	0	0				0	0	0
Food Service	610,121	102,189	6,161	188,129	500	0	363,142	50,000
Professional Development	23,464	3,464	0	0	0	0	20,000	0
Parent Education Program	144,688	0	87,690	0	0	0	56,998	0
Summer School	0	0		0	0	0	0	0
Special Education	1,656,515	214,922	0	0	300	1,531,293	10,000	100,000
Vocational Education	294,587	44,000			0	0	250,587	0
Special Liability Expense Fund	0	0					0	0
Special Reserve Fund	0	0					0	0
Gifts and Grants	152,638	638					152,000	XXXXXXXXXX
Textbook & Student Materials Revolving		123,764						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contribution	647,462	0	647,462					XXXXXXXXXX
Contingency Reserve		144,000						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,351,935	896,518	658,402	0	0		1,857,578	1,060,563
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
Coop Special Education		0	0	0		0		0
Federal Funds	198,659	3,649	XXXXXXXXXX	195,010	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0
SUBTOTAL	18,488,485	1,939,523	9,332,875	523,160	5,800	2,354,247	5,819,207	1,218,563
Less Transfers	2,354,247							
TOTAL Budget Expenditures	\$16,134,238							

Other Information

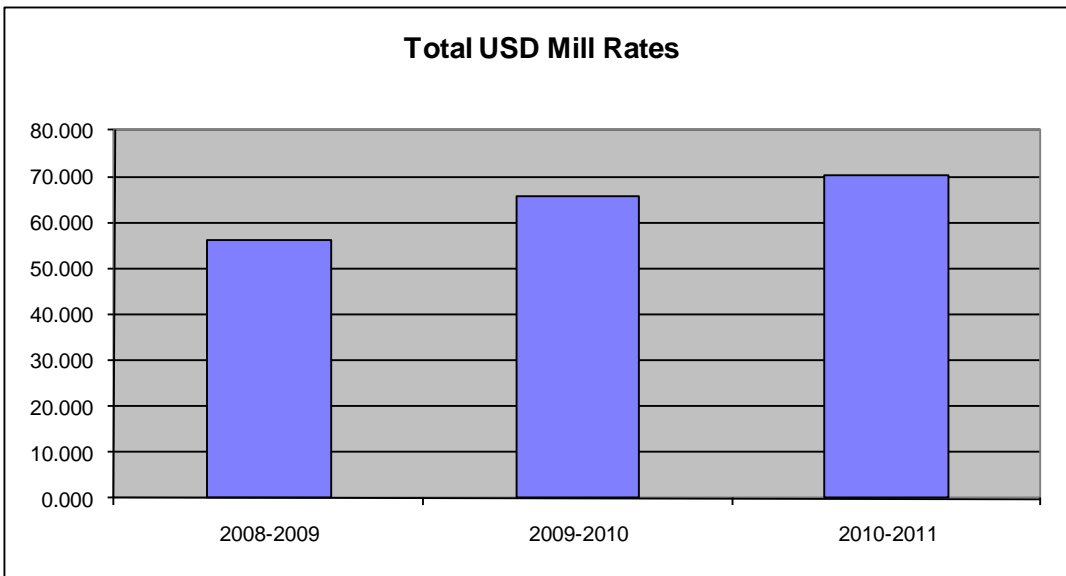
	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Budget	% inc/ dec
Enrollment (FTE)*	1,327.9	1,315.7	-1%	1,333.4	1%	1,314.4	-1%	1,328.0	1%
Number of Students - Free Meals	142	143	1%	173	21%	242	40%	242	0%
Number of Students - Reduced Meals	89	84	-6%	103	23%	125	21%	125	0%



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

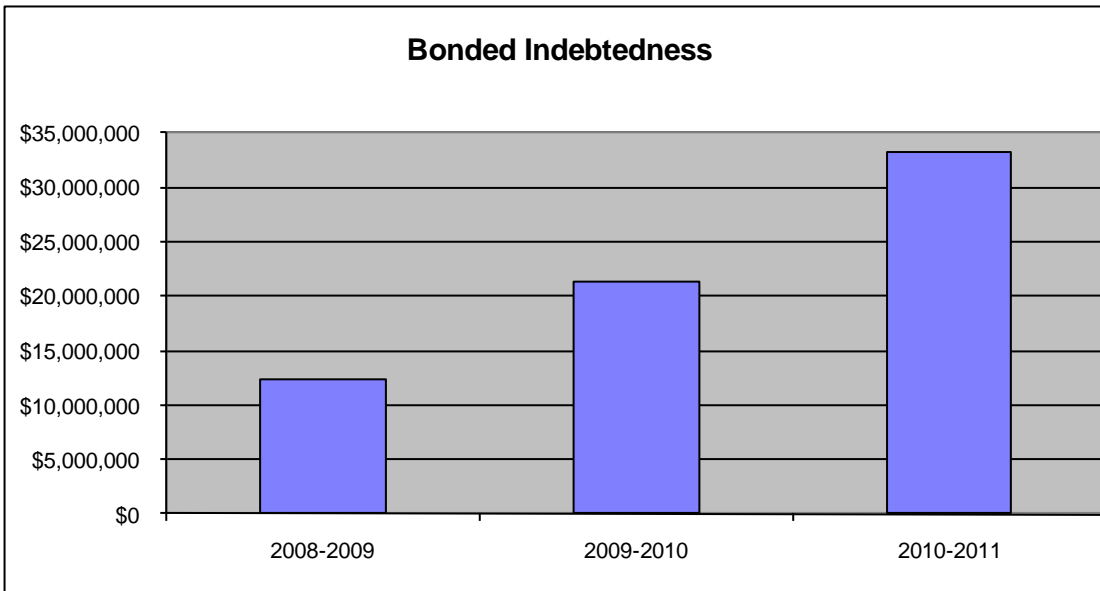
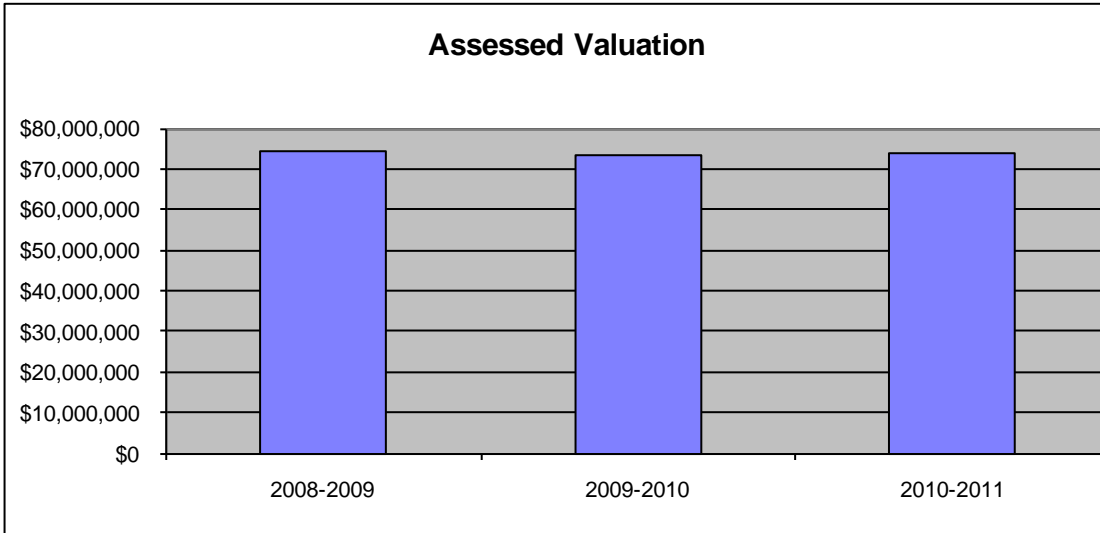
**Miscellaneous Information
Mill Rates by Fund**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
General	20.000	20.000	20.000
Supplemental General	17.883	17.053	21.075
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.995	5.000
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	10.276	20.613	24.083
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	56.159	65.661	70.158
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Brfts	0.000	0.000	0.000
Recreation Commission	4.002	3.998	4.000
Rec Comm Employee Brfts	0.537	0.999	1.000
TOTAL OTHER	4.539	4.997	5.000



Other Information

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
Assessed Valuation	\$74,516,190	\$73,555,720	\$74,050,479
Bonded Indebtedness	12,317,556	21,343,472	33,189,794



USD# 348
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)	14.5	1,065,781	73,502	13.5	873,121	64,676	12.5	784,753	62,780
Teachers (Full Time)	88.0	4,306,802	48,941	82.0	3,718,394	45,346	82.0	3,595,797	43,851
Other Certified (Licensed) Personnel	15.7	774,219	49,313	20.2	862,940	42,720	18.0	777,196	43,178
Classified Personnel	80.0	1,443,115	18,039	73.0	1,298,272	17,785	65.0	1,218,083	18,740
Substitutes/Temporary Help	XXXXXX	140,467	XXXXXXXXXX	XXXXXX	127,128	XXXXXXXXXX	XXXXXX	140,000	XXXXXXXXXX

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