

# 2011-12 Budget at a Glance



**348 - Baldwin City**

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

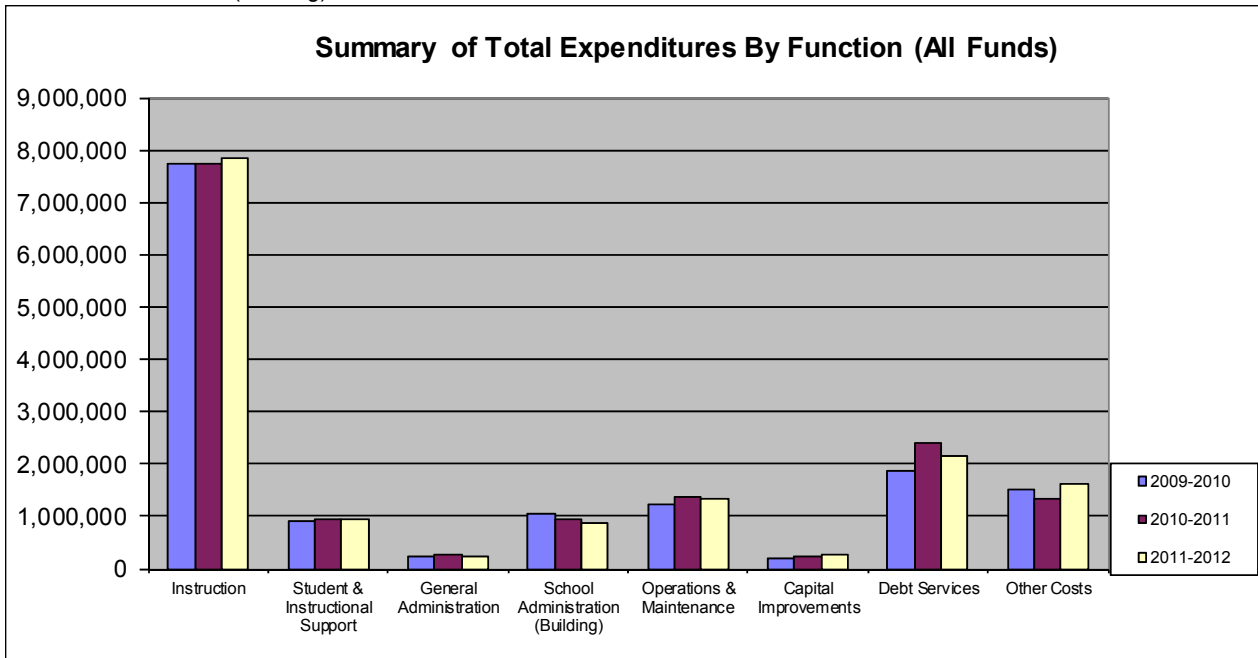
	<b>2009-2010 Actual</b>	<b>% of Tot</b>	<b>2010-2011 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2011-2012 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	7,734,745	52%	7,740,338	51%	0%	7,845,367	51%	1%
Student & Instructional Support	907,374	6%	951,058	6%	5%	950,563	6%	0%
General Administration	245,134	2%	249,436	2%	2%	247,936	2%	-1%
School Administration (Building)	1,049,594	7%	945,496	6%	-10%	862,624	6%	-9%
Operations & Maintenance	1,231,764	8%	1,358,611	9%	10%	1,349,069	9%	-1%
Capital Improvements	196,905	1%	224,387	1%	14%	284,428	2%	27%
Debt Services	1,878,315	13%	2,402,671	16%	28%	2,135,848	14%	-11%
Other Costs	1,513,755	10%	1,333,788	9%	-12%	1,625,796	11%	22%
<b>Total Expenditures</b>	<b>14,757,586</b>	<b>100%</b>	<b>15,205,785</b>	<b>100%</b>	<b>3%</b>	<b>15,301,631</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$11,071		\$11,164		1%	\$11,251		1%

*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,*

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

Further definition of what goes into each category:

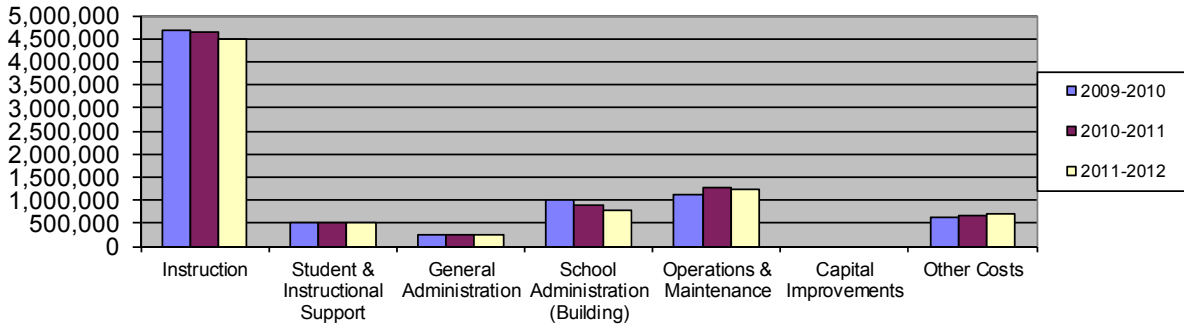
Instruction - 1000	Operations & Maintenance - 2600
Student & Instructional Support - 2100 & 2200	Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100 Transfers - 5200



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

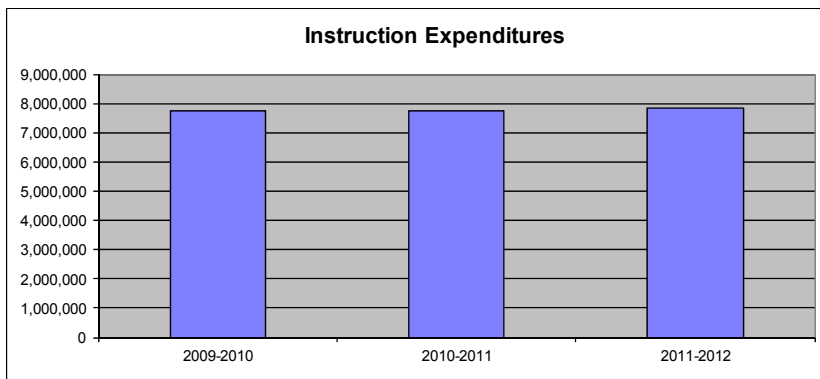
	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	4,695,407	57%	4,651,072	57%	-1%	4,493,206	57%	-3%
Student & Instructional Sup	515,079	6%	502,357	6%	-2%	512,995	6%	2%
General Administration	233,911	3%	237,655	3%	2%	232,348	3%	-2%
School Administration (Build	990,082	12%	887,971	11%	-10%	784,685	10%	-12%
Operations & Maintenance	1,127,237	14%	1,264,138	15%	12%	1,233,311	16%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	624,902	8%	675,790	8%	8%	695,867	9%	3%
<b>Total Expenditures</b>	<b>8,186,618</b>	<b>100%</b>	<b>8,218,983</b>	<b>100%</b>	<b>0%</b>	<b>7,952,412</b>	<b>100%</b>	<b>-3%</b>
Amount per Pupil	\$6,141		\$6,034		-2%	\$5,847		-3%

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



**Instruction Expenditures (1000)**

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	3,139,082	2,717,976	-13%	2,379,454	-12%
Federal Funds	184,013	196,659	7%	182,195	-7%
Supplemental General	1,556,325	1,933,096	24%	2,113,752	9%
At Risk (4yr Old)	83,305	94,931	14%	96,180	1%
At Risk (K-12)	258,341	267,183	3%	341,507	28%
Bilingual Education	1,537	1,335	-13%	3,000	125%
Virtual Education	0	0	0%	0	0%
Capital Outlay	241,180	99,647	-59%	158,000	59%
Driver Education	9,131	11,574	27%	13,292	15%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Progr	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	1,422,891	1,500,398	5%	1,680,266	12%
Cost of Living	0	0	0%	0	0%
Vocational Education	291,449	265,615	-9%	280,000	5%
Gifts/Grants	92,856	96,970	4%	130,353	34%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facili	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribu	333,659	261,141	-22%	467,368	79%
Contingency Reserve	0	99,308	0%		
Text Book & Student Mater	120,976	131,351	9%		
Activity Fund	0	63,154	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%
<b>SUBTOTAL</b>	<b>7,734,745</b>	<b>7,740,338</b>	<b>0%</b>	<b>7,845,367</b>	<b>1%</b>
Enrollment (FTE)*	1,333.0	1,362.0	2%	1,360.0	0%
Amount per Pupil	5,803	5,683	-2%	5,769	2%
Adult Education	0	0	0%	0	0%
Adult Supplemental Educat	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>7,734,745</b>	<b>7,740,338</b>	<b>0%</b>	<b>7,845,367</b>	<b>1%</b>



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.

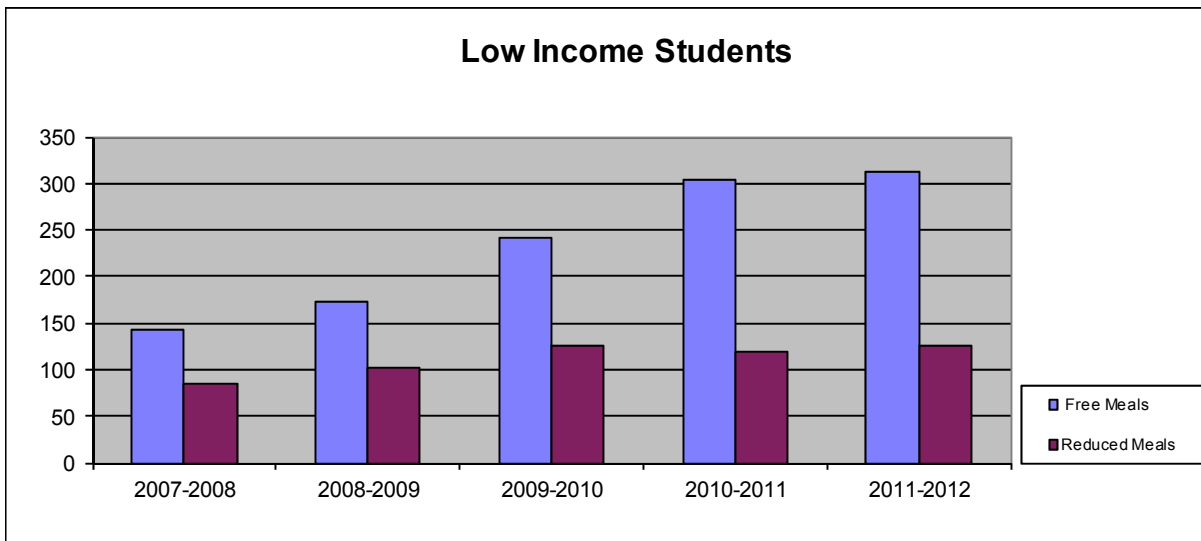
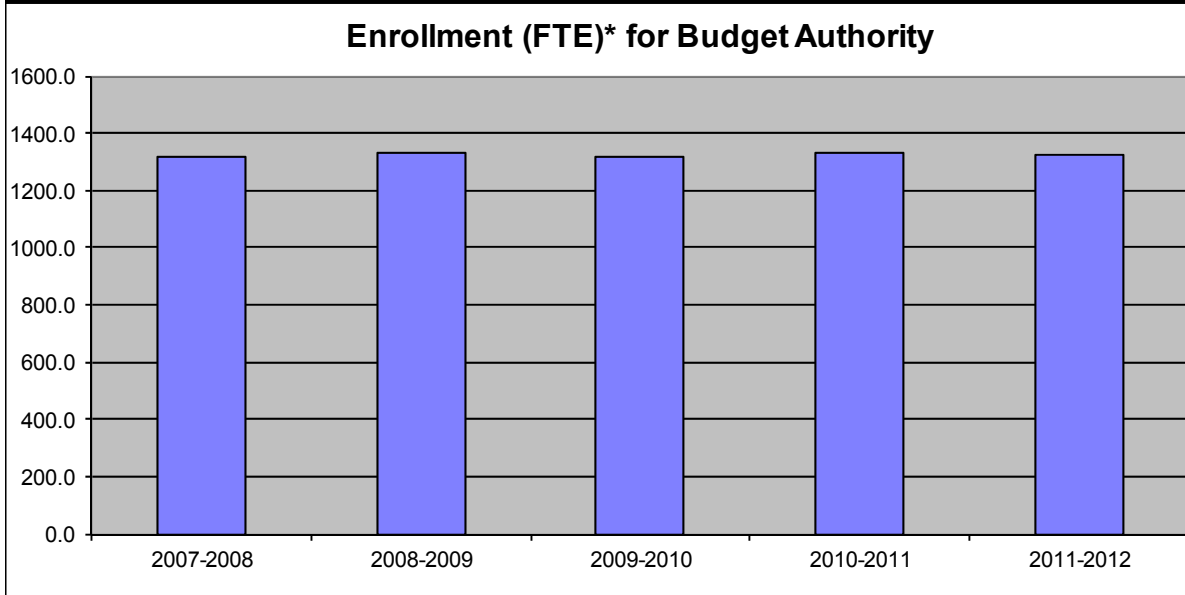
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

# 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					Estimated July 1, 2012 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	8,197,308	0	6,871,688	0		0	1,325,620	XXXXXXXXXX
Supplemental General	2,827,274	27,202	1,112,541				1,687,531	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	102,000	0		0	0	102,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	433,656	60,418		0	0	373,238	0	0
Bilingual Education	3,000	0		0	0	3,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	716,982	310,340		0	3,000	0	453,642	50,000
Driver Training	14,492	14,702	3,108		0	0	8,000	11,318
Declining Enrollment	0	0					0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	589,940	147,050	6,150	206,660	250	0	346,281	116,451
Professional Development	0	0		0	0	0	0	0
Parent Education Program	139,397	0	84,483	0	0	54,914	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,841,960	208,684	0	0	200	1,817,306	15,000	199,230
Vocational Education	280,000	20,000		0	0	230,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	130,353	353					130,000	0
Textbook & Student Materials Revolving		141,798						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contr	779,396	0	779,396					XXXXXXXXXX
Contingency Reserve		437,688						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,135,848	1,924,236	619,381	0	1,000		1,749,249	2,158,018
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	182,195	-8,383	XXXXXXXXXXXX	190,578	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
<b>SUBTOTAL</b>	<b>18,373,801</b>	<b>3,284,088</b>	<b>9,476,747</b>	<b>397,238</b>	<b>4,450</b>	<b>2,580,458</b>	<b>5,715,323</b>	<b>2,535,017</b>
Less Transfers	2,580,458							
<b>TOTAL Budget Expenditures</b>	<b>\$15,793,343</b>							

## Other Information

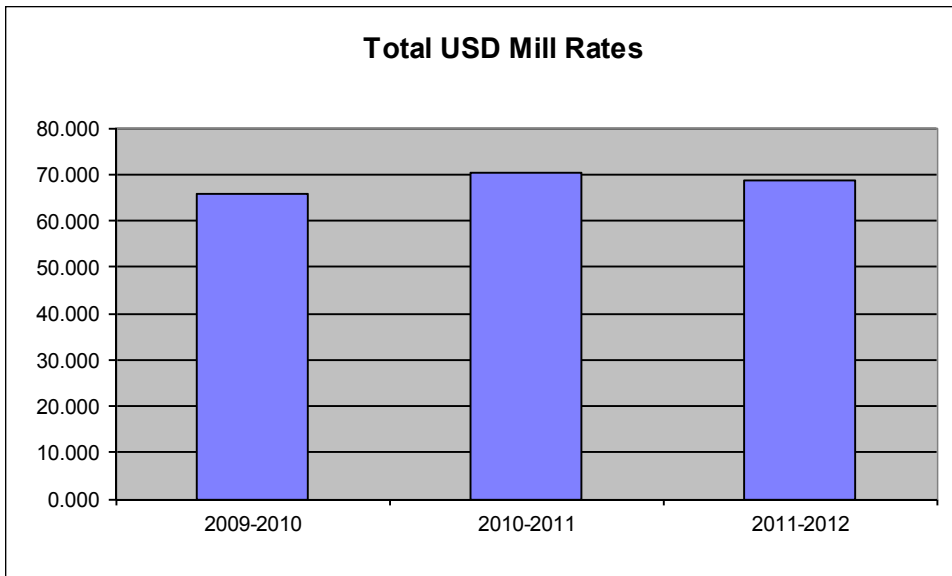
	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
Enrollment (FTE)*	1,315.7	1,333.4	1%	1,314.4	-1%	1,329.4	1%	1,326.5	0%
Number of Students - Free Meals	143	173	21%	242	40%	303	25%	313	3%
Number of Students - Reduced Meals	84	103	23%	125	21%	119	-5%	125	5%



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

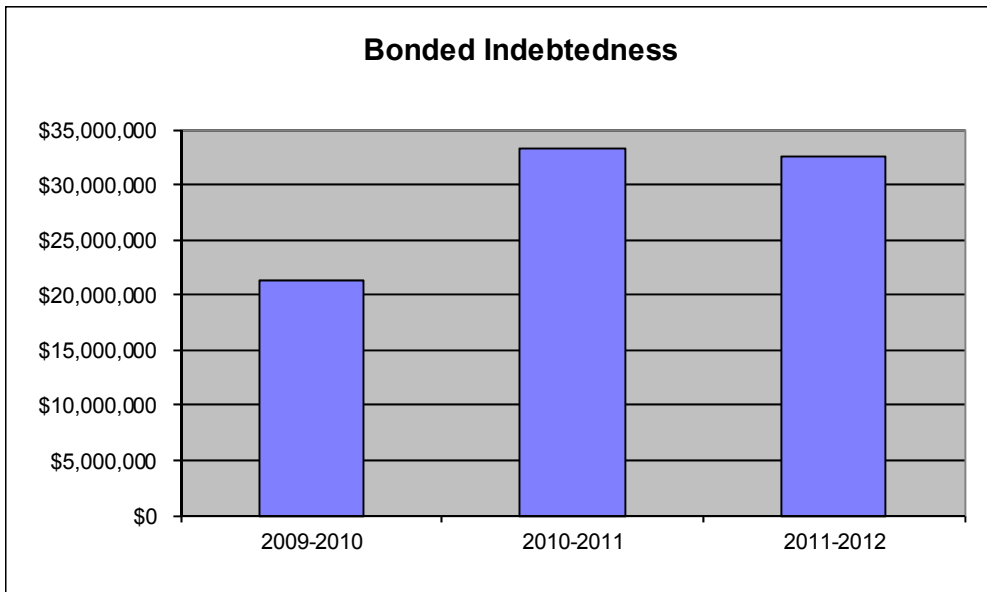
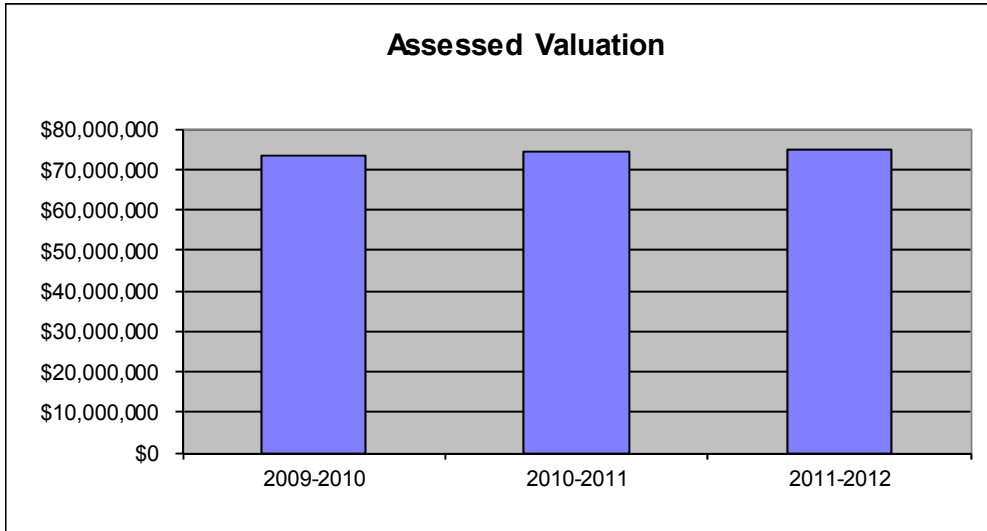
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2009-2010 Actual</b>	<b>2010-2011 Actual</b>	<b>2011-2012 Budget</b>
General	20.000	20.000	20.000
Supplemental General	17.053	21.062	22.311
Adult Education	0.000	0.000	0.000
Capital Outlay	7.995	4.997	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	20.613	24.084	21.500
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
<b>TOTAL USD</b>	<b>65.661</b>	<b>70.143</b>	<b>68.811</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee	0.000	0.000	0.000
Recreation Commission	3.998	3.998	4.000
Rec Comm Employee Brnfts	0.999	1.000	1.000
<b>TOTAL OTHER</b>	<b>4.997</b>	<b>4.998</b>	<b>5.000</b>



## Other Information

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
Assessed Valuation	\$73,555,720	\$74,100,684	\$74,786,868
Bonded Indebtedne	21,343,472	33,189,794	32,617,231



USD# 348  
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)	13.5	873,121	64,676	12.5	861,076	68,886	11.5	790,341	68,725
Teachers (Full Time)	90.0	3,718,394	41,315	83.0	4,170,427	50,246	78.0	4,038,770	51,779
Other Certified (Licensed) Personnel	20.2	862,940	42,720	15.0	730,317	48,688	13.2	655,845	49,685
Classified Personnel	73.0	1,298,272	17,785	47.2	1,457,180	30,872	47.6	1,372,594	28,836
Substitutes/Temporary Help	XXXXX	127,128	XXXXXXXXXX	XXXXXX	117,727	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