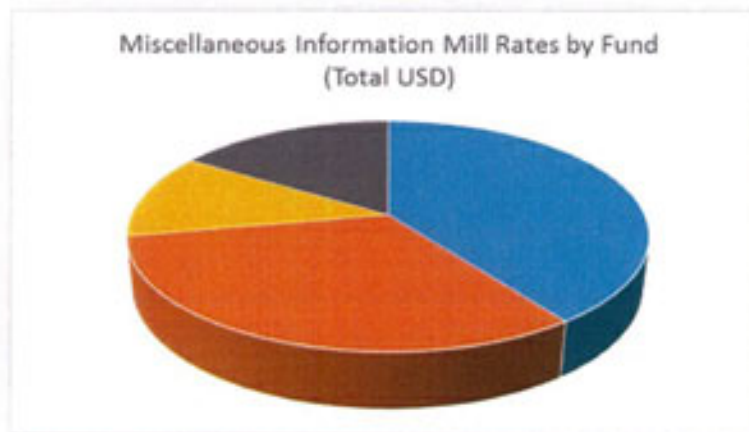
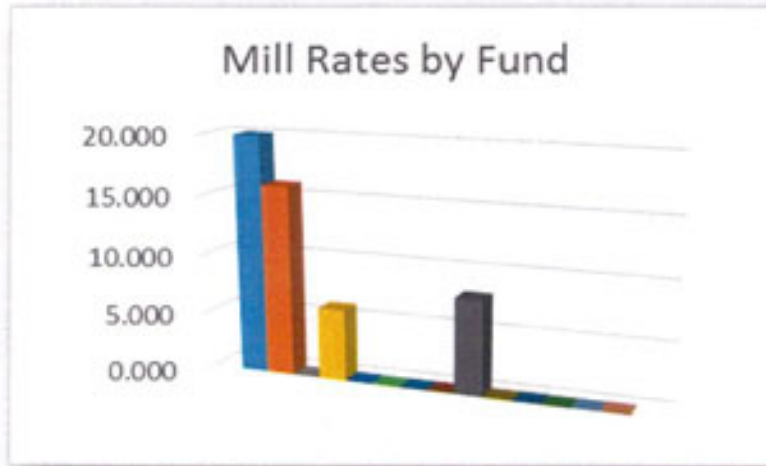


BUDGET AT A GLANCE

2016-17



USD 282 - West Elk



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	5,425,243	68%	5,290,612	67%	-2%	6,033,960	71%	14%
Student Support Services	155,245	2%	132,807	2%	-14%	149,535	2%	13%
Instructional Support Services	19,158	0%	51,940	1%	171%	64,400	1%	24%
Administration & Support	541,570	7%	543,696	7%	0%	616,420	7%	13%
Operations & Maintenance	427,256	5%	349,667	4%	-18%	357,536	4%	2%
Transportation	394,702	5%	366,618	5%	-7%	383,144	4%	5%
Food Services	223,114	3%	223,772	3%	0%	315,500	4%	41%
Capital Improvements	749,097	9%	904,345	11%	21%	331,835	4%	-63%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	4,429	0%	0%	296,392	3%	6592%
Total Expenditures*	7,935,385	100%	7,867,886	100%	-1%	8,548,722	100%	9%
Amount per Pupil	\$24,993		\$23,278		-7%	\$23,879		3%
Current Expenditures**	7,186,288	100%	6,861,895	100%	-5%	8,026,320	100%	17%
Amount per Pupil	\$22,634		\$20,301		-10%	\$22,420		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,425,243	68%	5,199,579	66%	-2%	5,843,393	68%	2%
Instruction*** (Current Expenditures)	5,425,243	75%	5,199,579	76%	1%	5,843,393	73%	-3%

* 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.

** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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 Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

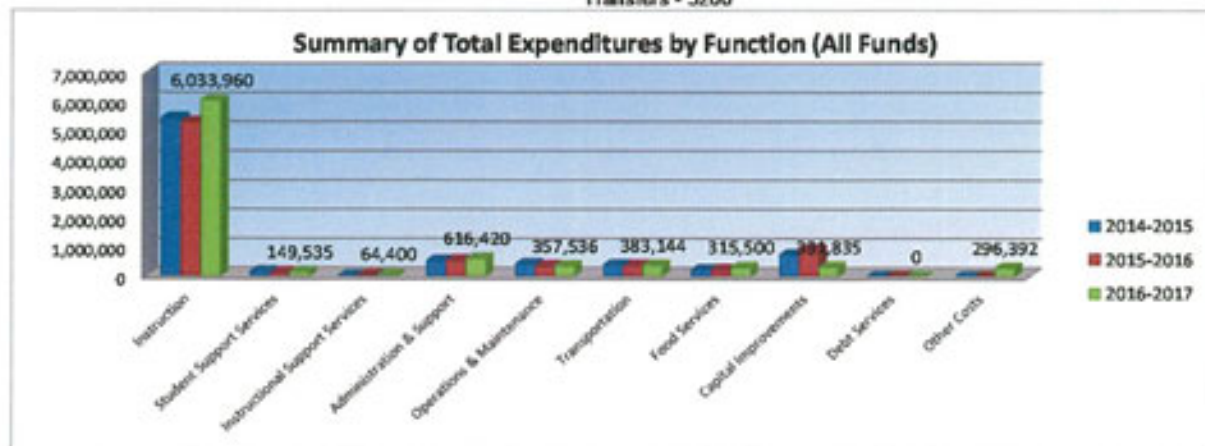
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

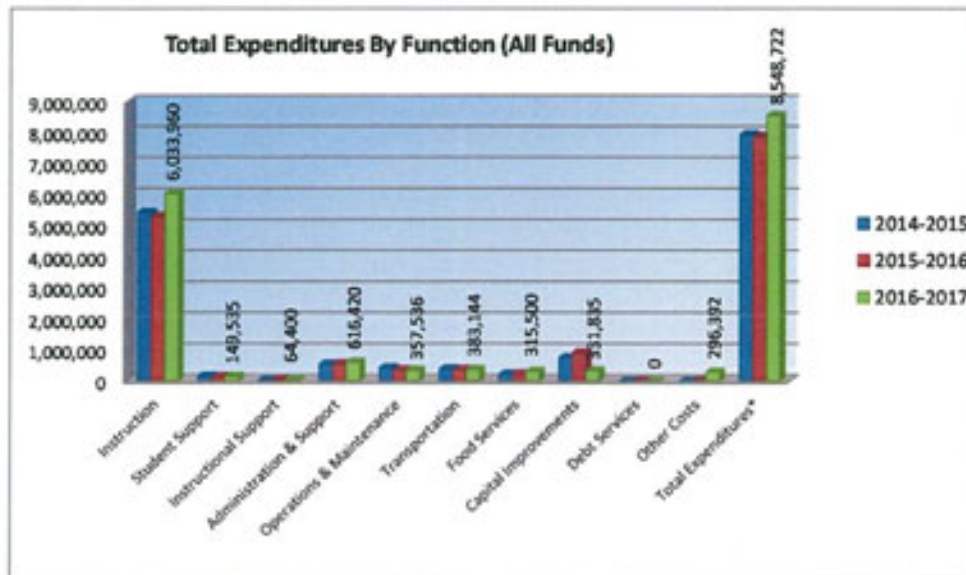
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	5,425,243	5,290,612	6,033,960
Student Support	155,245	132,807	149,535
Instructional Support	19,158	51,940	64,400
Administration & Support	541,570	543,696	616,420
Operations & Maintenance	427,256	349,667	357,536
Transportation	394,702	366,618	383,144
Food Services	223,114	223,772	315,500
Capital Improvements	749,097	904,345	331,835
Debt Services	0	0	0
Other Costs	0	4,429	296,392
Total Expenditures*	7,935,385	7,867,886	8,548,722

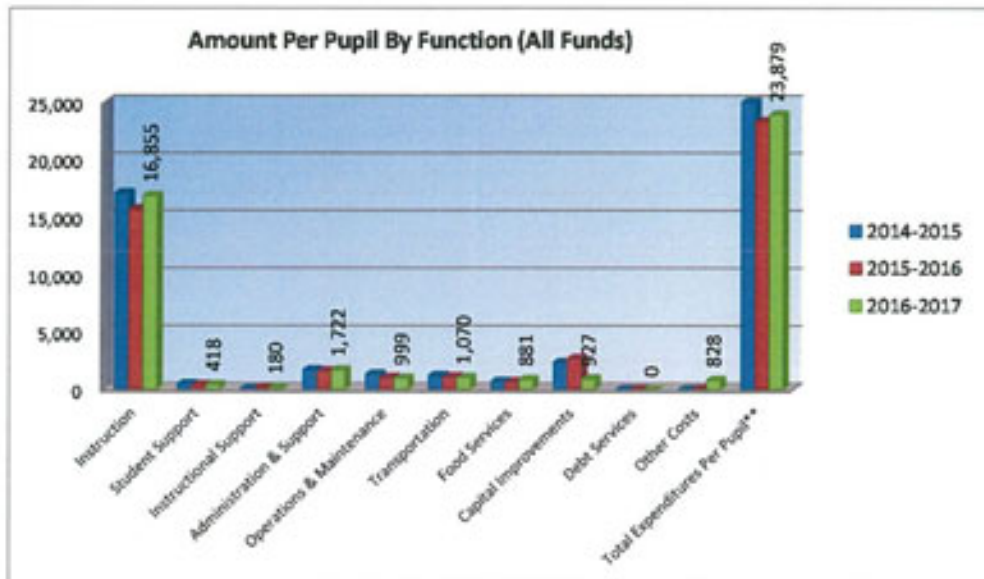


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	17,087	15,653	16,855
Student Support	489	393	418
Instructional Support	60	154	180
Administration & Support	1,706	1,609	1,722
Operations & Maintenance	1,346	1,035	999
Transportation	1,243	1,085	1,070
Food Services	703	662	881
Capital Improvements	2,359	2,676	927
Debt Services	0	0	0
Other Costs	0	13	828
Total Expenditures Per Pupil**	24,993	23,278	23,879
Enrollment (FTE)*	317.5	338.0	358.0

*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

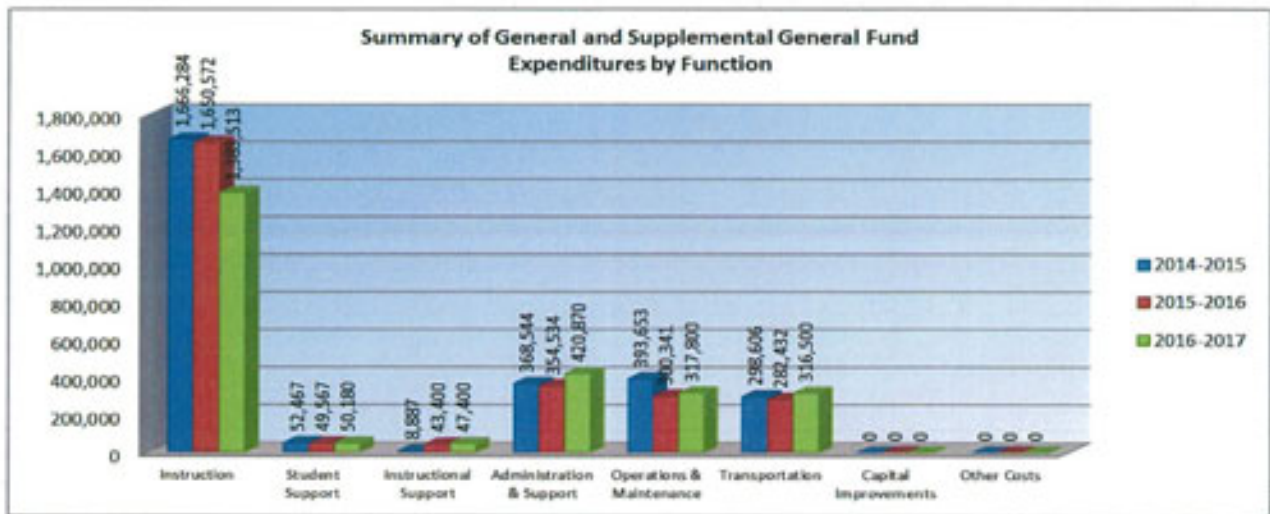


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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.

Summary of General and Supplemental General Fund Expenditures by Function

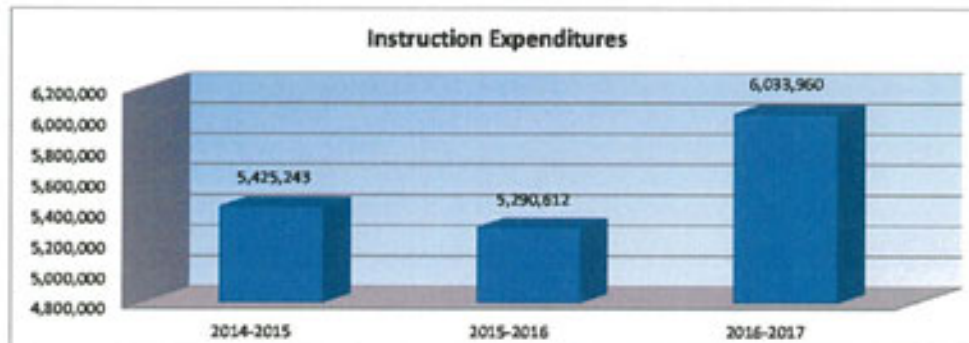
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,666,284	80%	1,650,572	62%	-1%	1,383,513	55%	-16%
Student Support	52,467	2%	49,567	2%	-6%	50,180	2%	1%
Instructional Support	8,887	0%	43,400	2%	388%	47,400	2%	9%
Administration & Support	368,544	13%	354,534	13%	-4%	420,870	17%	19%
Operations & Maintenance	393,653	14%	300,341	11%	-24%	317,800	13%	6%
Transportation	298,606	11%	282,432	11%	-5%	316,500	12%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,788,441	100%	2,680,846	100%	-4%	2,536,263	100%	-5%
Amount per Pupil	\$8,782		\$7,931		-10%	\$7,085		-11%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	922,068	881,345	6%	771,913	-21%
Federal Funds	207,450	112,236	-46%	236,021	110%
Supplemental General	744,218	689,227	-10%	611,600	-9%
At Risk (4yr Old)	23,112	13,482	-42%	23,112	71%
At Risk (K-12)	237,997	387,405	63%	435,539	13%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	26,866	0%	26,866	0%
Capital Outlay	0	91,033	0%	190,567	109%
Driver Education	336	5,068	1408%	6,335	25%
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	918,691	845,876	-8%	1,002,657	19%
Cost of Living	0	0	0%	0	0%
Vocational Education	132,949	117,861	-11%	174,341	48%
Gifts/Grants	0	0	0%	0	0%
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	292,094	263,468	-10%	331,887	26%
Contingency Reserve	0	0	0%		
Text Book & Student Material	5,565	8,476	52%		
Activity Fund	0	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	3,484,478	3,522,343	1%	3,811,138	8%
Enrollment (FTE)*	317.5	338.0	6%	358.0	6%
Amount per Pupil	10,975	10,421	-5%	10,646	2%
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	1,940,765	1,768,269	-9%	2,222,822	26%
TOTAL	5,425,243	5,290,612	-2%	6,033,960	14%



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 current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue—2016-17					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	3,592,519	0	3,572,519	0	20,000	0	0	0
Supplemental General	1,034,400	65,534	522,062				446,804	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	23,112	0		0	XXXXXXXXXXXX	23,112	0	0
Adult Supplemental Education	0	0		0	XXXXXXXXXXXX	0	0	0
At Risk (K-12)	440,194	65,194		0	XXXXXXXXXXXX	375,000	0	0
Bilingual Education	0	0		0	XXXXXXXXXXXX	0	0	0
Virtual Education	26,866	0		0		0	26,866	0
Capital Outlay	522,402	349,889		0	2,007	50,000	88,710	0
Driver Training	7,435	2,725	1,710	0	XXXXXXXXXXXX	3,000	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	312,424	65,238	1,784	126,989	0	55,000	53,413	0
Professional Development	0	0		0	XXXXXXXXXXXX	0	0	0
Parent Education Program	0	0		0	XXXXXXXXXXXX	0	0	0
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0
Special Education	1,002,657	0	0	0	XXXXXXXXXXXX	1,002,657	0	0
Vocational Education	175,841	40,841	0	0	XXXXXXXXXXXX	135,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0						0
Textbook & Student Materials Revolving		41,843						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX			0
Extraordinary Growth Facilities	0	0				0		XXXXXXXXXX
KPERS Special Retirement Contribution	446,887	0				446,887		XXXXXXXXXX
Contingency Reserve		177,385						XXXXXXXXXX
Activity Funds		7,318						XXXXXXXXXX
Tuition Reimbursement		0	0	0				0
Bond and Interest #1	0	0	0	0	0			0
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0			XXXXXXXXXXXX			0
Coop Special Education	2,818,620	450,151	0	1,125,040	0		1,243,429	0
Federal Funds	236,521	0	XXXXXXXXXXXX	236,521	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,639,378	1,266,116	4,098,075	1,498,050	22,007	2,090,656	1,859,222	0
Less Transfers	2,090,656							
TOTAL Budget Expenditures	\$8,548,722							

Sources of Revenue - - State, Federal, Local

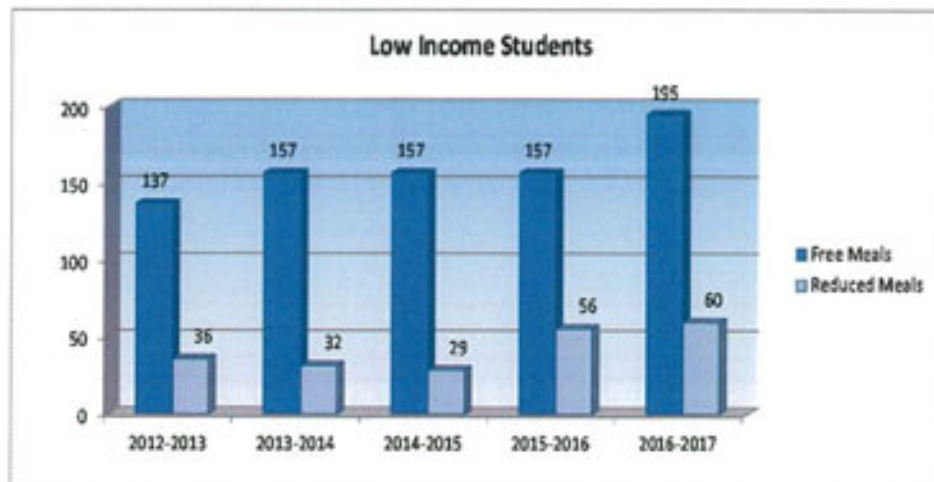
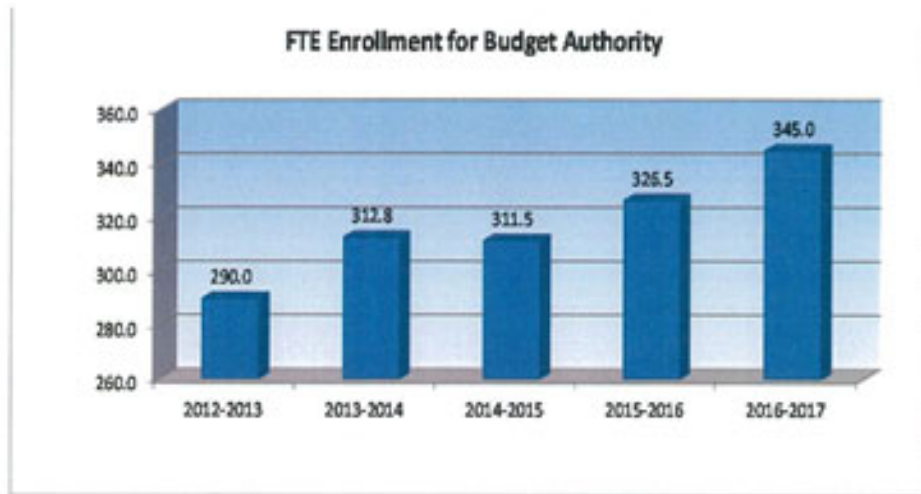
	2014-2015	2015-2016	2016-2017
State Revenues	3,953,841	3,754,664	4,098,075
Federal Revenues	1,673,464	2,300,780	1,498,050
Local Revenues*	1,679,657	1,876,877	1,881,229
Total Revenues	7,306,962	7,932,321	7,477,354
Revenues Per Pupil	23,014	23,468	20,886

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

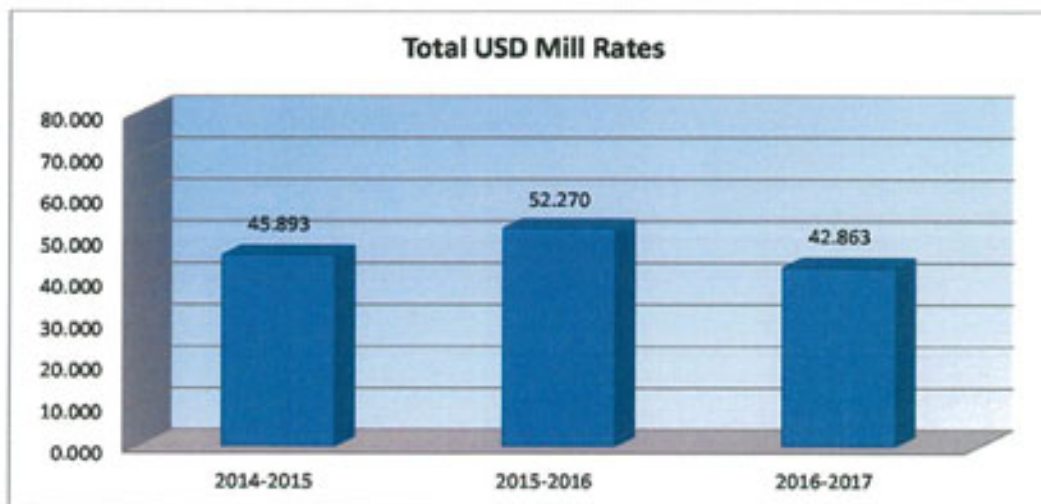
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	290.0	312.8	8%	311.5	0%	326.5	5%	345.0	6%
Number of Students - Free Meals	137	157	15%	157	0%	157	0%	195	24%
Number of Students - Reduced Meals	36	32	-11%	29	-9%	56	93%	60	7%



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

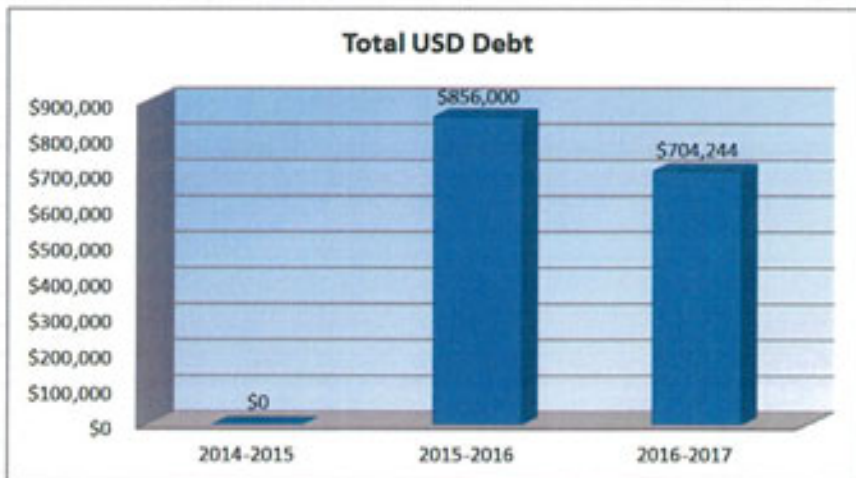
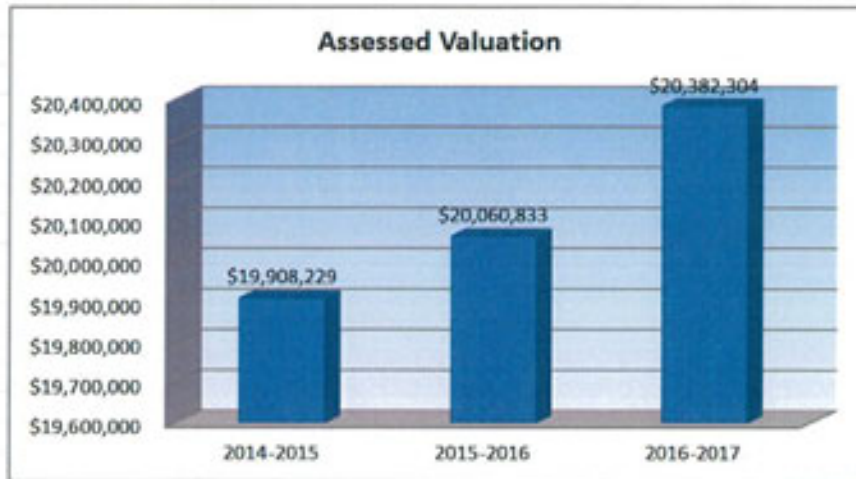
**Miscellaneous Information
Mill Rates by Fund**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	21.930	28.270	18.863
Adult Education	0.000	0.000	0.000
Capital Outlay	3.963	4.000	4.000
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	45.893	52.270	42.863
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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	\$19,908,229	\$20,060,833	\$20,382,304
Bonded Indebtedness	0	856,000	704,244



USD# 282
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	8.0	327,939	54,657	8.4	388,468	71,958	8.3	424,381	67,392
Teachers (Full Time)	44.0	1,972,214	44,823	40.8	2,258,745	55,361	43.2	2,295,707	53,141
Other Certified (Licensed) Personnel	7.1	300,776	60,813	4.1	290,355	70,818	4.1	294,480	71,824
Classified Personnel	68.1	1,141,143	19,641	48.7	1,622,640	33,319	46.4	1,509,079	32,523
Substitutes/Temporary Help	XXXXX	63,990	XXXXXXX	XXXXX	76,164	XXXXXXX	XXXXX		XXXXXXX



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) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses