Budget at a Glance

2004 - 2005

Greeley County Schools

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Summary of Total Expenditures By Function
(All Funds)

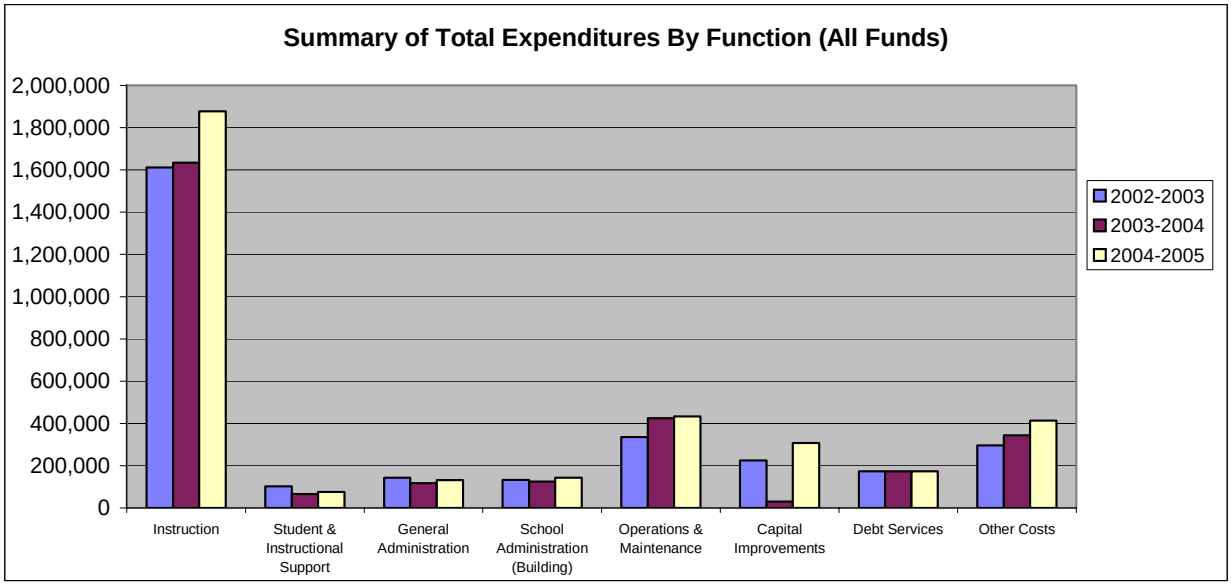
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,611,238	53%	1,633,765	56%	1%	1,877,749	53%	15%
Student & Instructional Support	102,317	3%	65,836	2%	-36%	75,356	2%	14%
General Administration	142,805	5%	118,061	4%	-17%	131,904	4%	12%
School Administration (Building)	133,254	4%	124,701	4%	-6%	143,040	4%	15%
Operations & Maintenance	335,793	11%	425,005	15%	27%	432,575	12%	2%
Capital Improvements	225,042	7%	30,494	1%	-86%	307,218	9%	907%
Debt Services	173,391	6%	173,229	6%	0%	173,880	5%	0%
Other Costs	296,509	10%	344,426	12%	16%	413,627	12%	20%
Total Expenditures	3,020,349	100%	2,915,517	100%	-3%	3,555,349	100%	22%
Amount per Pupil	$10,252		$10,394		1%	$12,260		18%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

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

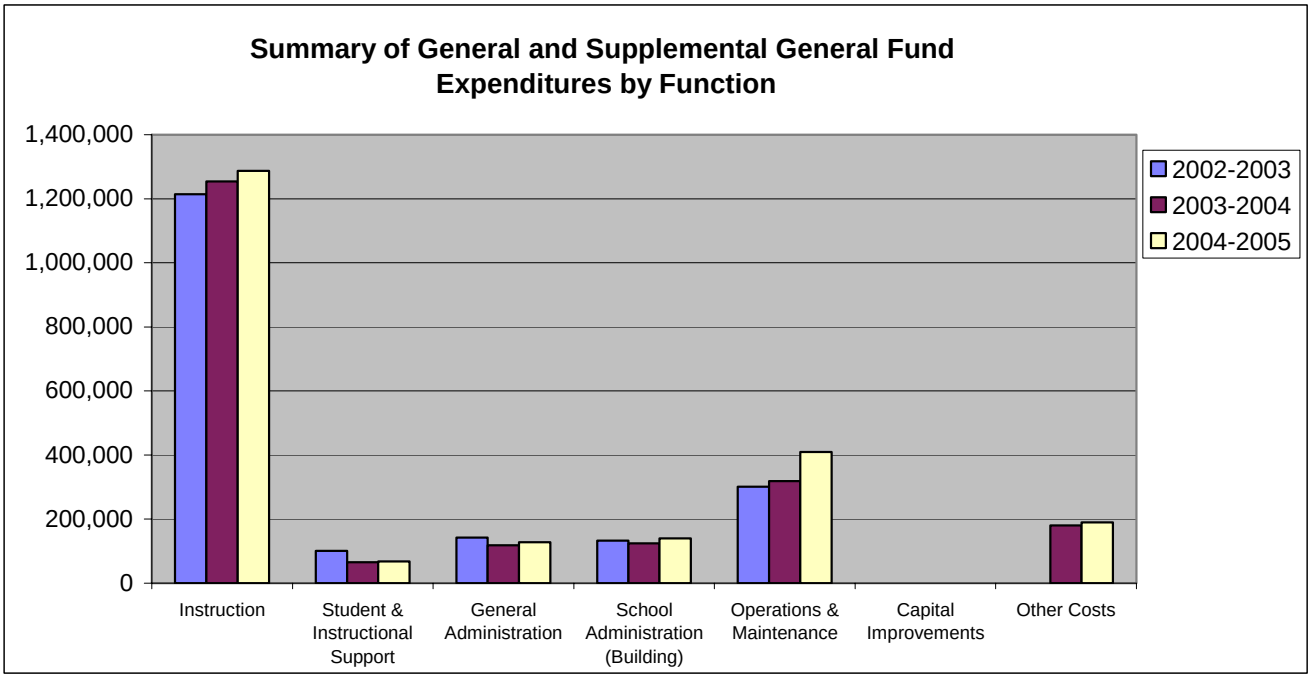
Further definition of what goes into each category:

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



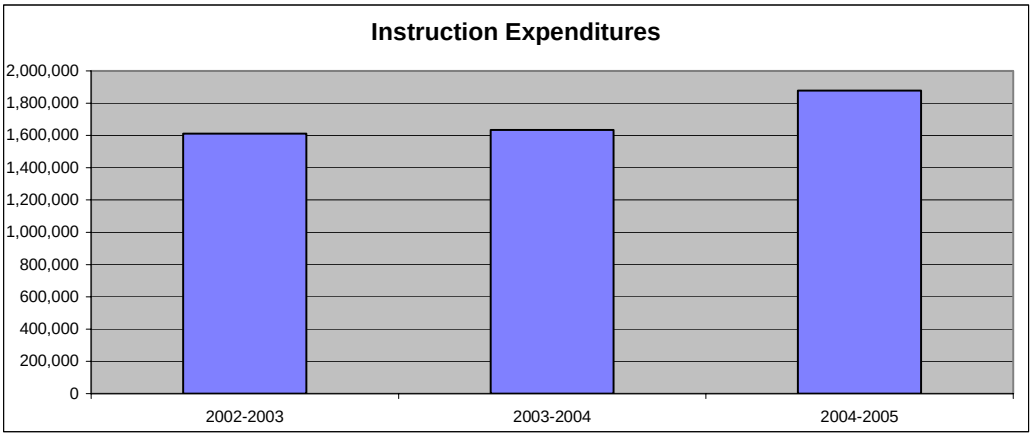
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,214,037	64%	1,253,772	61%	3%	1,286,465	58%	3%
Student & Instructional Support	101,418	5%	65,836	3%	-35%	68,356	3%	4%
General Administration	142,805	8%	118,061	6%	-17%	127,904	6%	8%
School Administration (Building)	133,254	7%	124,701	6%	-6%	140,040	6%	12%
Operations & Maintenance	301,570	16%	318,278	15%	6%	409,643	18%	29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	180,144	9%	0%	190,157	9%	6%
Total Expenditures	1,893,084	100%	2,060,792	100%	9%	2,222,565	100%	8%
Amount per Pupil	$6,426		$7,347		14%	$7,664		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,148,503		1,179,445	3%		1,152,465	-2%
Federal Funds	119,331		124,041	4%		118,343	-5%
Supplemental General	65,534		74,327	13%		134,000	80%
Bilingual Education	31,676		32,449	2%		37,000	14%
Capital Outlay	11,431		739	-94%		24,086	3159%
Driver Education	3,799		3,992	5%		5,600	40%
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	211,677		204,332	-3%		295,000	44%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		50,000	0%
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						61,255	
Contingency Reserve	0		0	0%			
Text Book & Student Material	19,287		14,440	-25%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	1,611,238		1,633,765	1%		1,877,749	15%
Enrollment (FTE)*	294.6		280.5	-5%		290.0	3%
Amount per Pupil	5,469		5,824	6%		6,475	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,611,238		1,633,765	1%		1,877,749	15%



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

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

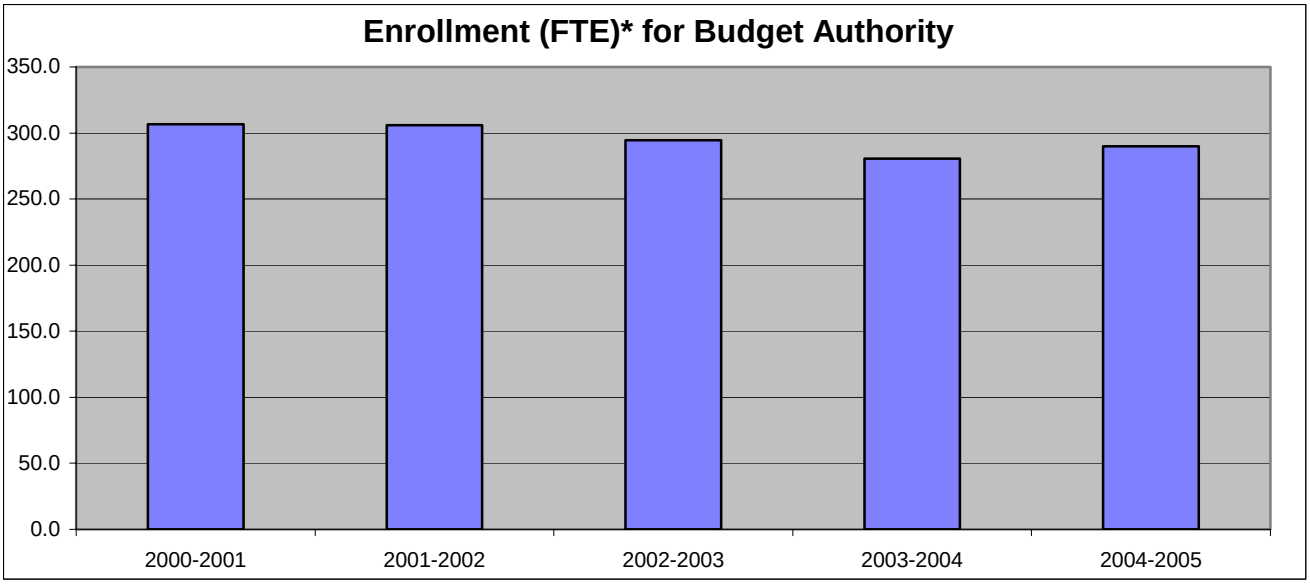
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

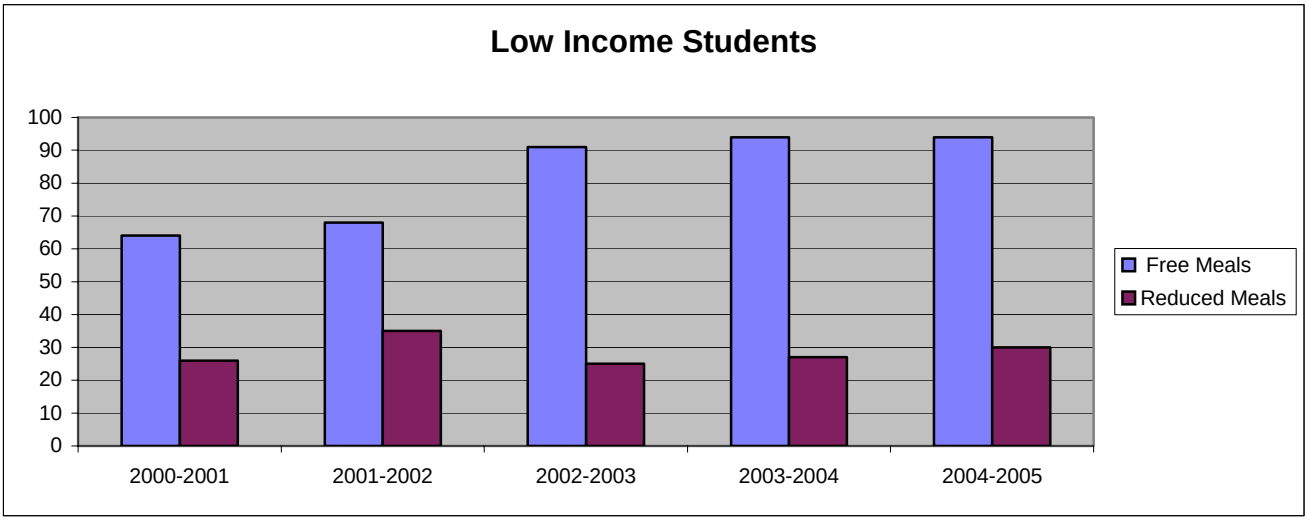
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,186,072	4,731	1,590,106	0		0	591,235
Supplemental General	393,493	34,724	0				358,769
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	37,000			0	0	37,000	0
Capital Outlay	332,304	206,662		0	0	0	125,642
Driver Training	9,016	5,000	2,016		0	2,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	205,124	33,635	2,229	61,210	0	40,000	68,050
Professional Development	21,862	8,862	0	0	0	13,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	295,000	80,000	0	0	0	215,000	0
Vocational Education	50,000			0	0	50,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	90,255	0	90,255				
Bond and Interest #1	173,880	221,936	0		0		172,507
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	118,343	0	xxxxxxxxxxx	118,343	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,912,349	595,550	1,684,606	179,553	0	357,000	1,316,203
Less Transfers	357,000						
TOTAL Budget Expenditures	$3,555,349						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	306.7	306.0	0%	294.6	-4%	280.5	-5%	290.0	3%
Number of Students - Free Meals	64	68	6%	91	34%	94	3%	94	0%
Number of Students - Reduced Meals	26	35	35%	25	-29%	27	8%	30	11%

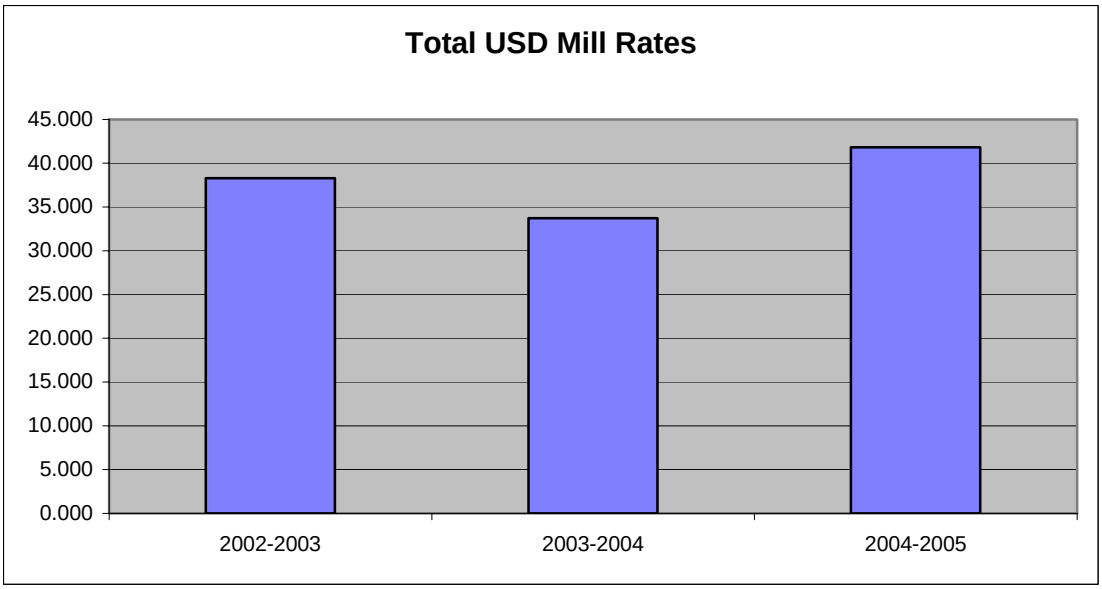




*FTE for state aid and budget authority purposes for general fund.

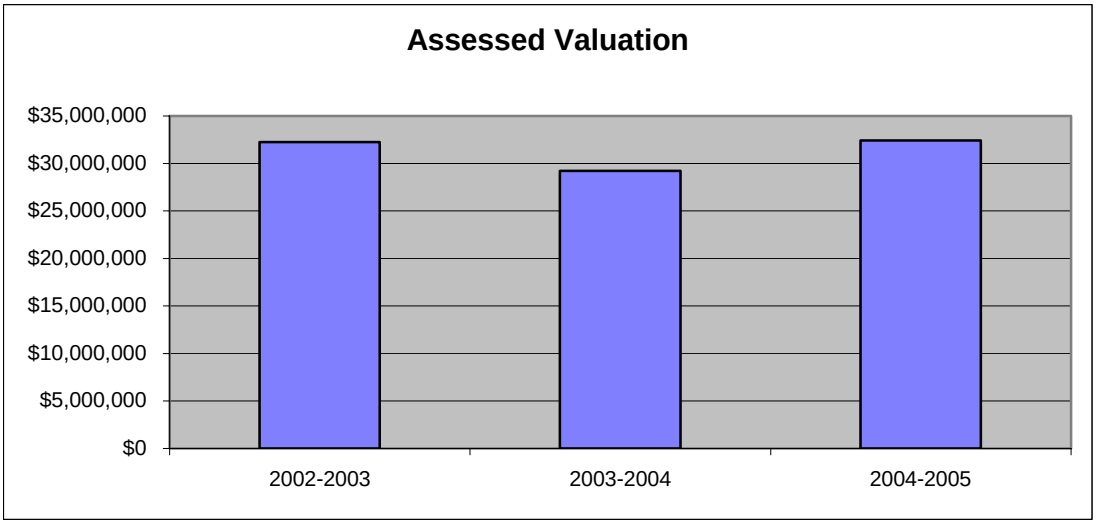
Miscellaneous Information
Mill Rates by Fund

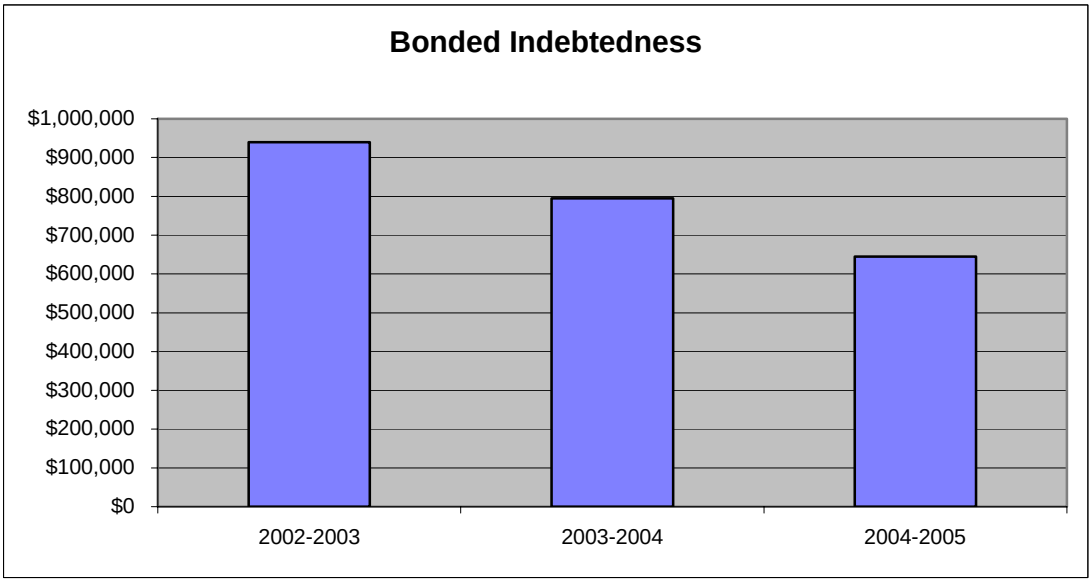
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	8.895	4.437	12.336
Adult Education	0.000	0.000	0.000
Capital Outlay	3.986	3.976	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.389	5.308	5.497
Bond & 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	**38.270**	**33.721**	**41.833**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$32,236,285	$29,196,352	$32,410,806
Bonded Indebtedness	940,000	795,000	645,000





USD# 200
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	158,019	79,010	2.0	120,000	60,000	2.0	131,500	65,750
Teachers (Full Time)	25.0	897,694	35,908	24.0	1,012,941	42,206	25.0	1,078,329	43,133
Other Certified (Licensed) Personnel	4.7	169,563	36,077	2.0	51,904	25,952	2.0	27,000	13,500
Classified Personnel	21.0	353,295	16,824	21.0	384,462	18,308	22.0	422,185	19,190
Substitutes/Temporary Help	XXXXXXX	28,533	XXXXXXXXXXX	XXXXXXX	34,722	XXXXXXXXXXX	XXXXXXX	36,000	XXXXXXXXXXX

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://www.ksde.org/k12/k12.html

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

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.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