Budget at a Glance

2005 - 2006

Greeley County Schools

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Summary of Total Expenditures By Function
(All Funds)

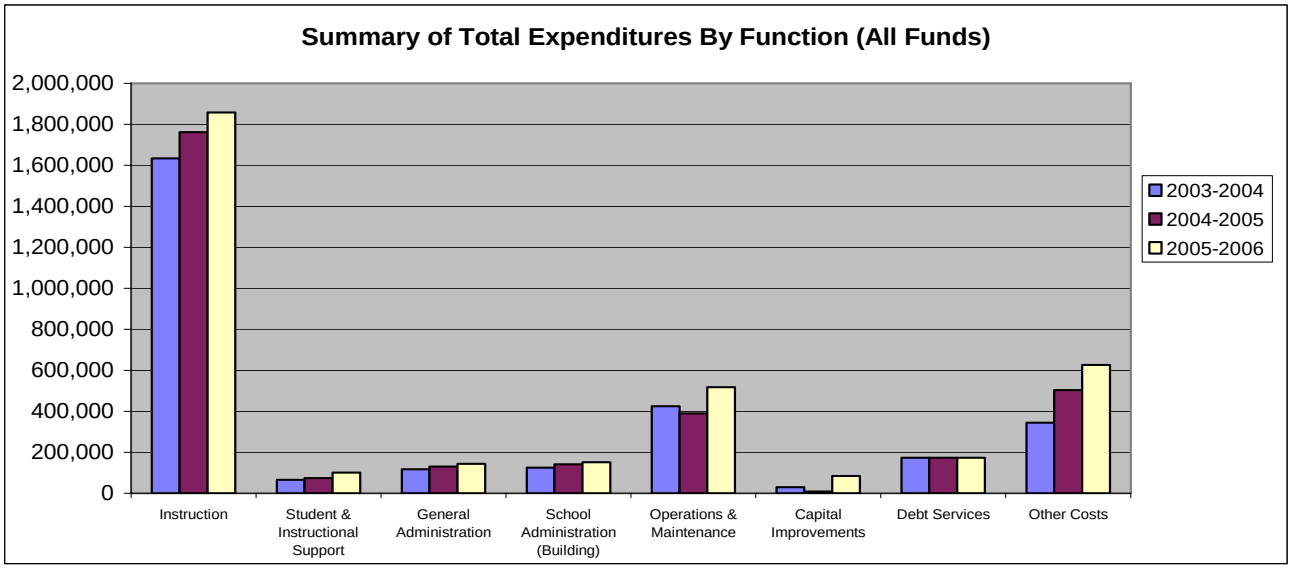
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,633,765	56%	1,762,170	55%	8%	1,858,753	51%	5%
Student & Instructional Support	65,836	2%	74,976	2%	14%	100,702	3%	34%
General Administration	118,061	4%	130,255	4%	10%	144,700	4%	11%
School Administration (Building)	124,701	4%	141,964	4%	14%	151,906	4%	7%
Operations & Maintenance	425,005	15%	390,316	12%	-8%	517,336	14%	33%
Capital Improvements	30,495	1%	8,809	0%	-71%	85,000	2%	865%
Debt Services	173,229	6%	173,843	5%	0%	173,995	5%	0%
Other Costs	344,425	12%	503,712	16%	46%	626,988	17%	24%
Total Expenditures	2,915,517	100%	3,186,045	100%	9%	3,659,380	100%	15%
Amount per Pupil	$10,394		$11,379		9%	$12,795		12%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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, 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.

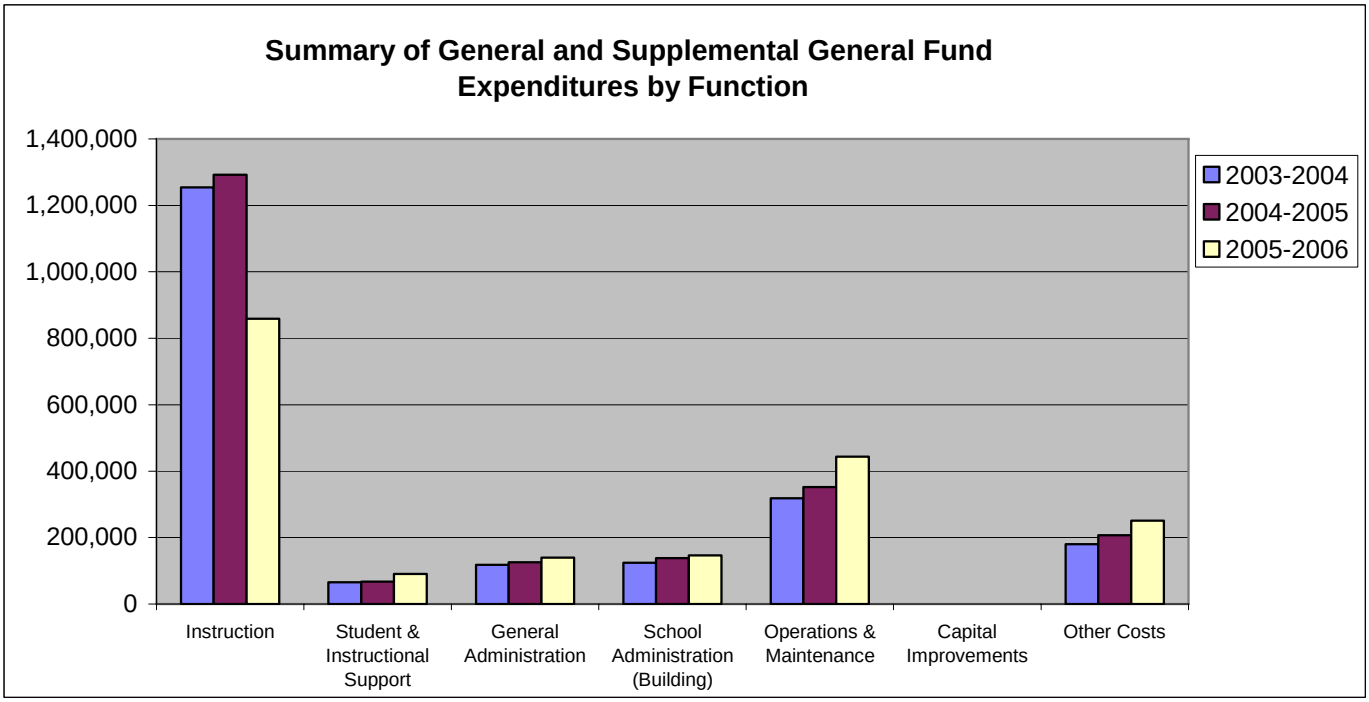
Further definition of what goes into each category:

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



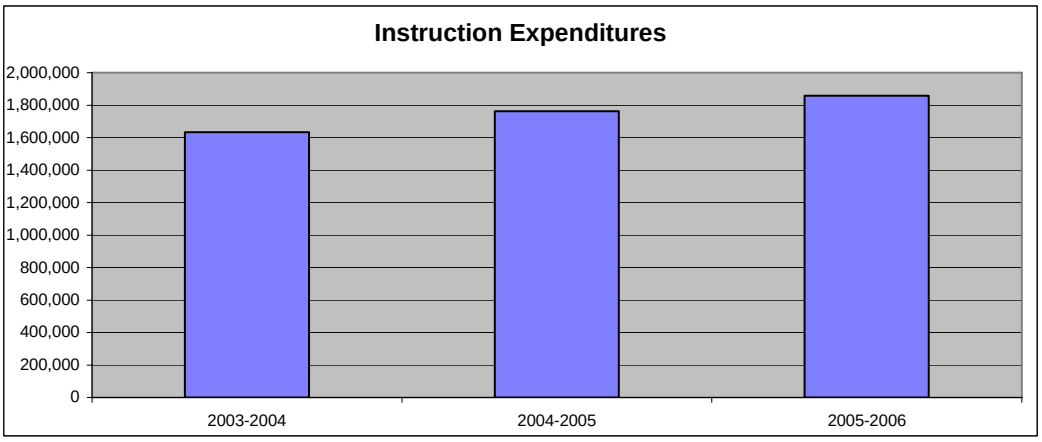
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,253,772	61%	1,292,425	59%	3%	858,835	44%	-34%
Student & Instructional Support	65,836	3%	66,976	3%	2%	90,702	5%	35%
General Administration	118,061	6%	126,255	6%	7%	139,700	7%	11%
School Administration (Building)	124,701	6%	137,964	6%	11%	146,906	8%	6%
Operations & Maintenance	318,278	15%	352,408	16%	11%	443,908	23%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	180,144	9%	207,482	10%	15%	250,956	13%	21%
Total Expenditures	2,060,792	100%	2,183,510	100%	6%	1,931,007	100%	-12%
Amount per Pupil	$7,347		$7,798		6%	$6,752		-13%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,179,445	1,219,177	3%	789,346	-35%
Federal Funds	124,041	118,343	-5%	114,281	-3%
Supplemental General	74,327	73,248	-1%	69,489	-5%
At Risk (4yr Old)				72,000	
At Risk (K-12)				260,000	
Bilingual Education	32,449	20,860	-36%	100,000	379%
Capital Outlay	739	27,553	3628%	58,778	113%
Driver Education	3,992	5,526	38%	14,174	156%
Declining Enrollment				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	204,332	200,773	-2%	249,000	24%
Vocational Education	0	37,471	0%	84,423	125%
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		43,130		47,262	10%
Contingency Reserve	0	0	0%		
Text Book & Student Material	14,440	16,089	11%		
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	1,633,765	1,762,170	8%	1,858,753	5%
Enrollment (FTE)*	280.5	280.0	0%	286.0	2%
Amount per Pupil	5,824	6,293	8%	6,499	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,633,765	1,762,170	8%	1,858,753	5%



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

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

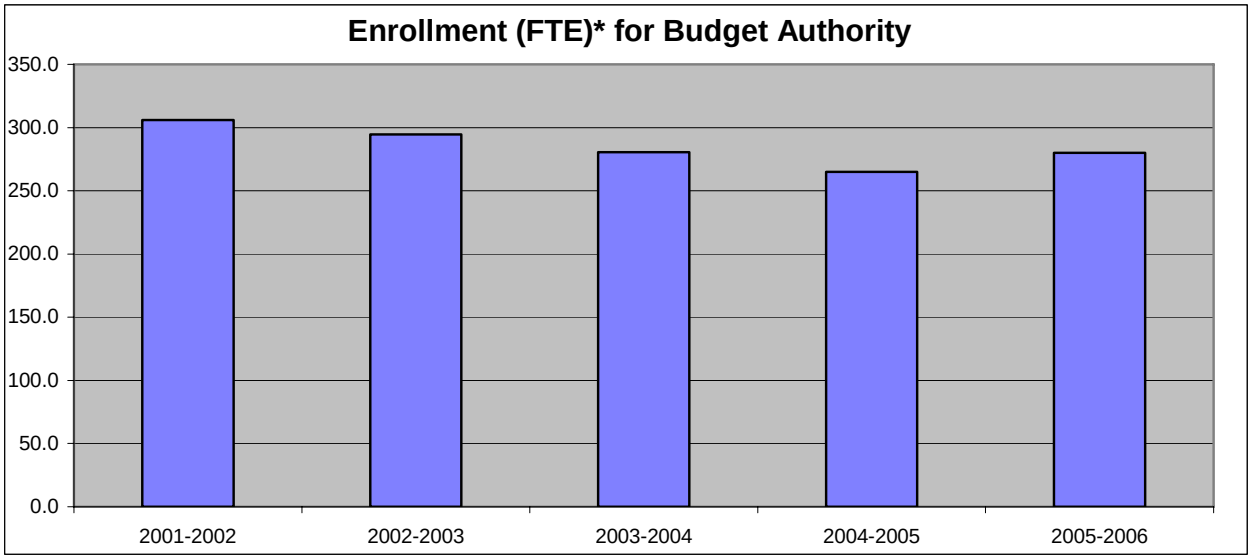
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

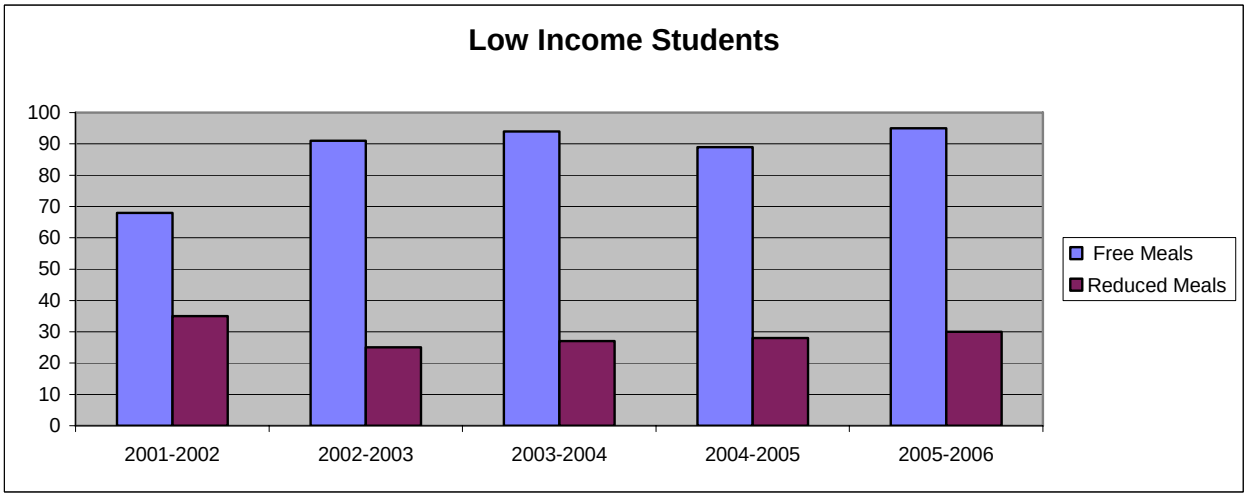
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,274,941	173	1,616,950	0		0	657,818
Supplemental General	409,489	47,022	0				362,467
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	72,000	0		0	0	66,000	6,000
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	260,000	0		0	0	260,000	0
Bilingual Education	100,000			0	0	100,000	0
Capital Outlay	318,778	172,943	0	0	0	0	145,835
Driver Training	14,174	6,174	2,000		0	6,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	205,512	34,152	2,229	63,116	0	38,000	68,015
Professional Development	38,948	8,948	0	0	0	30,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	249,000	80,000	0	0	0	169,000	0
Vocational Education	84,423			0	0	84,423	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	97,262	0	97,262				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	173,995	236,035	0		0		156,863
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	114,281	0	xxxxxxxxxxx	114,281	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,412,803	585,447	1,718,441	177,397	0	753,423	1,396,998
Less Transfers	753,423						
TOTAL Budget Expenditures	$3,659,380						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	306.0	294.6	-4%	280.5	-5%	265.0	-6%	280.0	6%
Number of Students - Free Meals	68	91	34%	94	3%	89	-5%	95	7%
Number of Students - Reduced Meals	35	25	-29%	27	8%	28	4%	30	7%

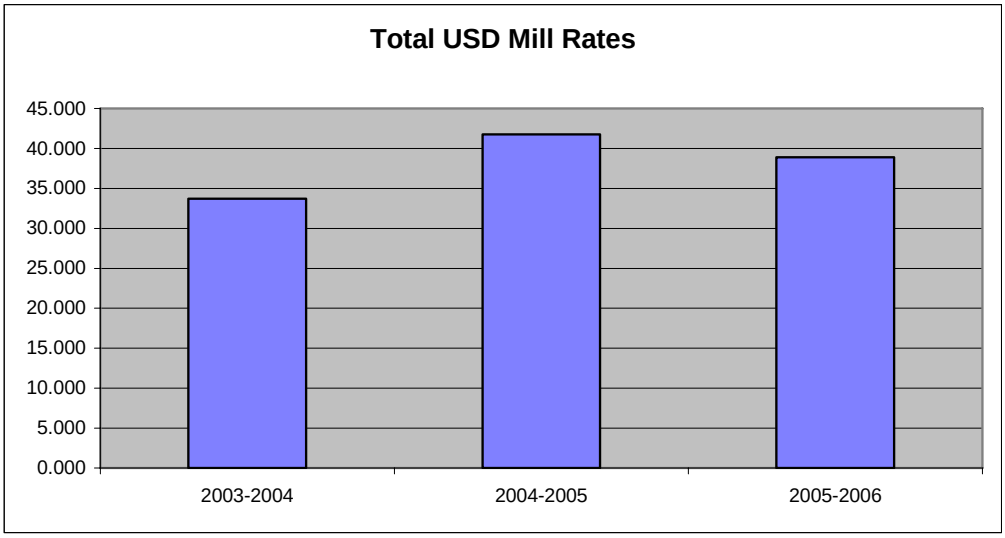




*FTE for state aid and budget authority purposes for general fund.

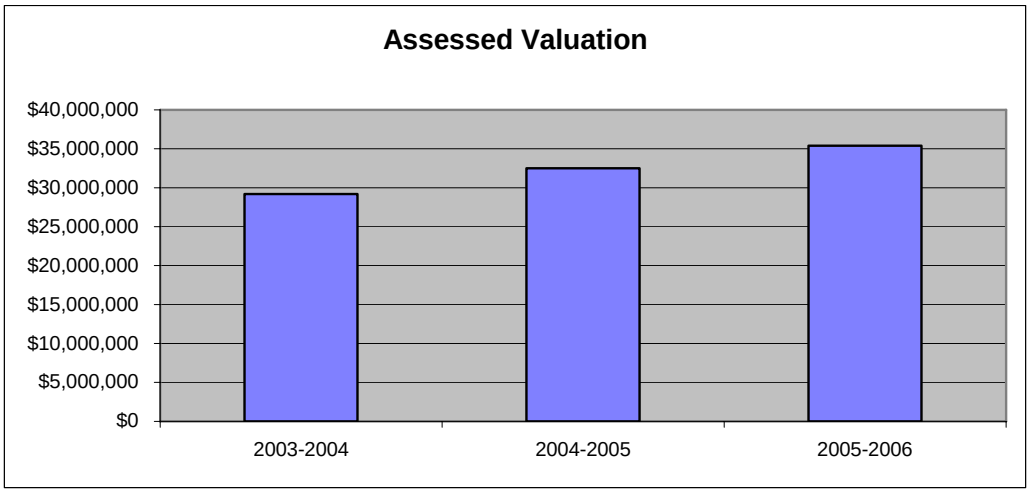
Miscellaneous Information
Mill Rates by Fund

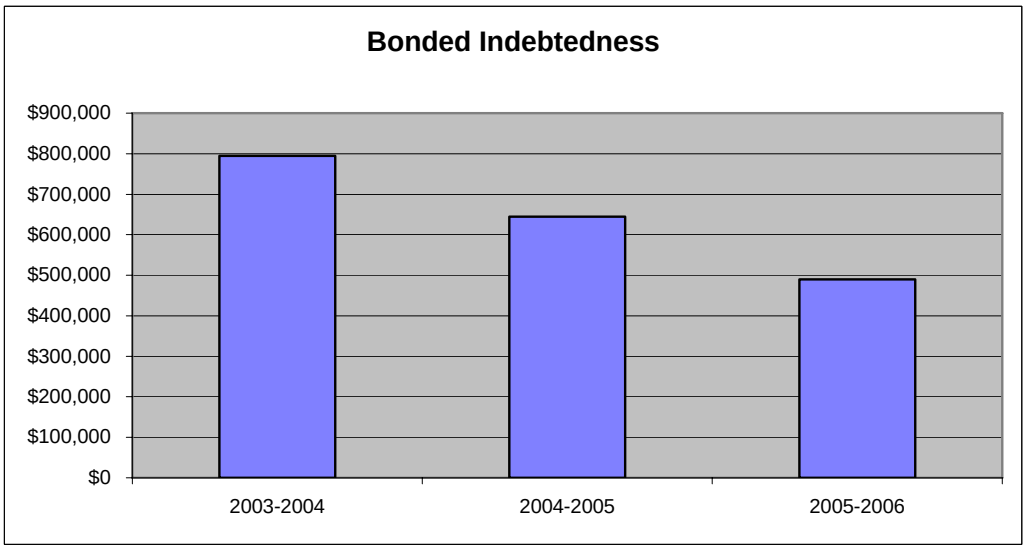
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	4.437	12.296	10.714
Adult Education	0.000	0.000	0.000
Capital Outlay	3.976	3.987	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.308	5.479	4.196
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	**33.721**	**41.762**	**38.910**
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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$29,196,352	$32,516,036	$35,385,691
Bonded Indebtedness	795,000	645,000	490,000





USD# 200
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	120,000	60,000	2.0	131,500	65,750	2.0	138,500	69,250
Teachers (Full Time)	24.0	1,012,941	42,206	23.0	952,552	41,415	22.0	981,128	44,597
Other Certified (Licensed) Personnel	2.0	51,904	25,952	1.5	37,780	25,187	1.5	38,913	25,942
Classified Personnel	21.0	384,462	18,308	25.0	465,128	18,605	25.0	480,000	19,200
Substitutes/Temporary Help	XXXXXXX	34,722	XXXXXXXXXXX	XXXXXXX	31,026	XXXXXXXXXXX	XXXXXXX	33,000	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