Budget at a Glance

2004 - 2005

Colby Public Schools

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Summary of Total Expenditures By Function
(All Funds)

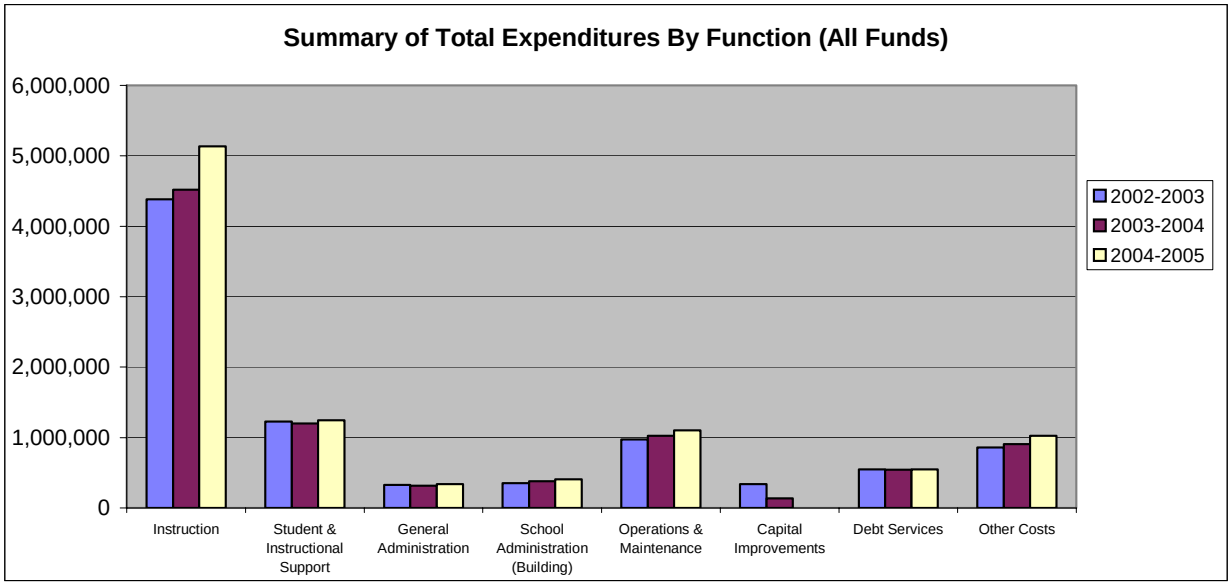
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,381,965	49%	4,517,796	50%	3%	5,135,609	52%	14%
Student & Instructional Support	1,226,390	14%	1,200,567	13%	-2%	1,246,986	13%	4%
General Administration	326,645	4%	314,541	3%	-4%	336,109	3%	7%
School Administration (Building)	354,512	4%	380,988	4%	7%	407,752	4%	7%
Operations & Maintenance	973,524	11%	1,023,681	11%	5%	1,101,934	11%	8%
Capital Improvements	338,491	4%	135,088	1%	-60%	0	0%	-100%
Debt Services	545,816	6%	544,514	6%	0%	548,130	6%	1%
Other Costs	856,992	10%	906,762	10%	6%	1,024,057	10%	13%
Total Expenditures	9,004,335	100%	9,023,937	100%	0%	9,800,577	100%	9%
Amount per Pupil	$8,693		$9,075		4%	$10,156		12%

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.

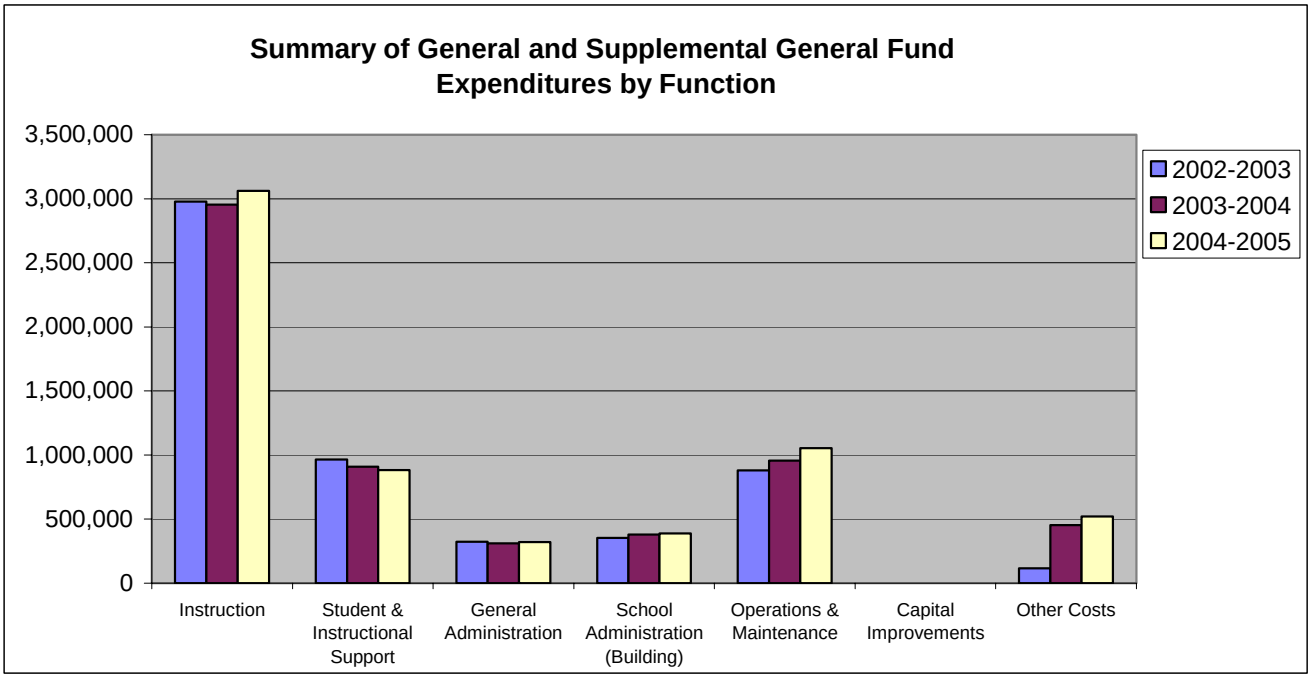
Further definition of what goes into each category:

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



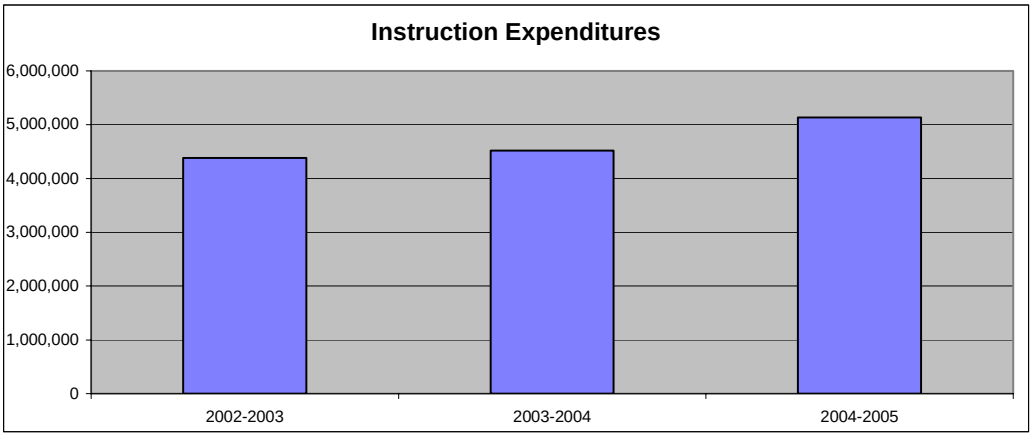
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,978,561	53%	2,954,651	50%	-1%	3,062,650	49%	4%
Student & Instructional Support	965,398	17%	908,427	15%	-6%	882,296	14%	-3%
General Administration	324,145	6%	310,036	5%	-4%	321,396	5%	4%
School Administration (Building)	354,512	6%	380,988	6%	7%	388,653	6%	2%
Operations & Maintenance	880,368	16%	956,501	16%	9%	1,053,607	17%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	116,292	2%	454,387	8%	291%	520,705	8%	15%
Total Expenditures	5,619,276	100%	5,964,990	100%	6%	6,229,307	100%	4%
Amount per Pupil	$5,425		$5,999		11%	$6,455		8%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,602,349		2,516,496	-3%		2,628,372	4%
Federal Funds	274,719		217,126	-21%		403,940	86%
Supplemental General	376,212		438,155	16%		434,278	-1%
Bilingual Education	386		1,159	200%		0	-100%
Capital Outlay	0		0	0%		150,000	0%
Driver Education	9,547		9,112	-5%		10,063	10%
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	717,625		791,018	10%		855,387	8%
Technology Education	0						
Transportation	0						
Vocational Education	386,868		458,980	19%		454,514	-1%
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						199,055	
Contingency Reserve	0		48,708	0%			
Text Book & Student Material	14,259		37,042	160%			
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	4,381,965		4,517,796	3%		5,135,609	14%
Enrollment (FTE)*	1,035.8		994.4	-4%		965.0	-3%
Amount per Pupil	4,231		4,543	7%		5,322	17%
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	4,381,965		4,517,796	3%		5,135,609	14%



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.

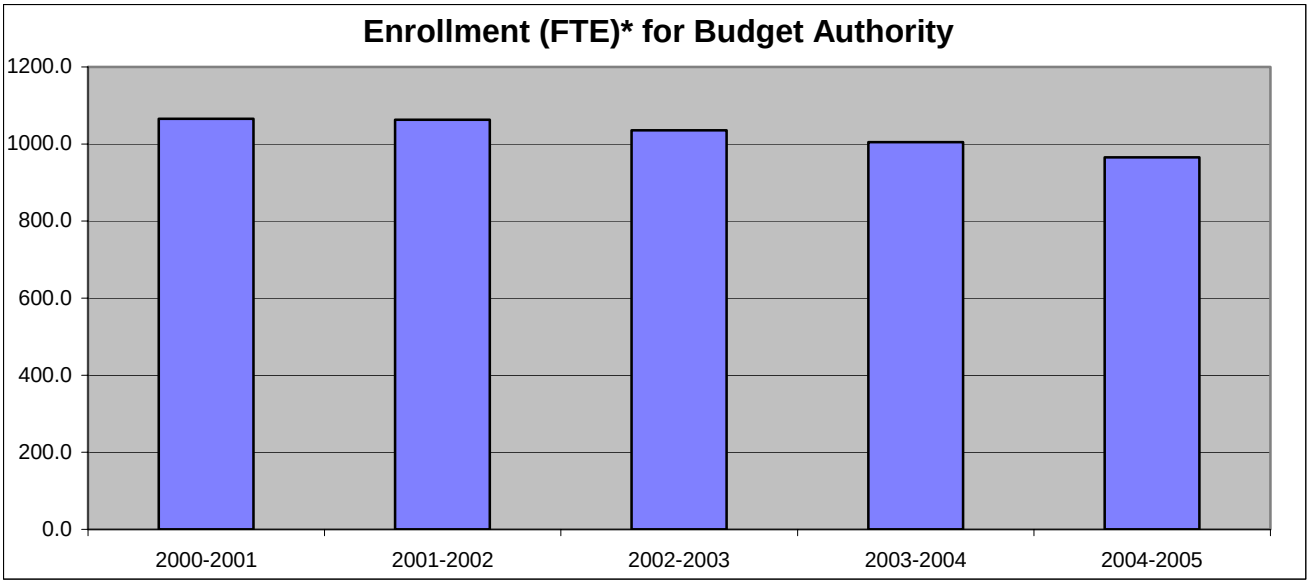
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

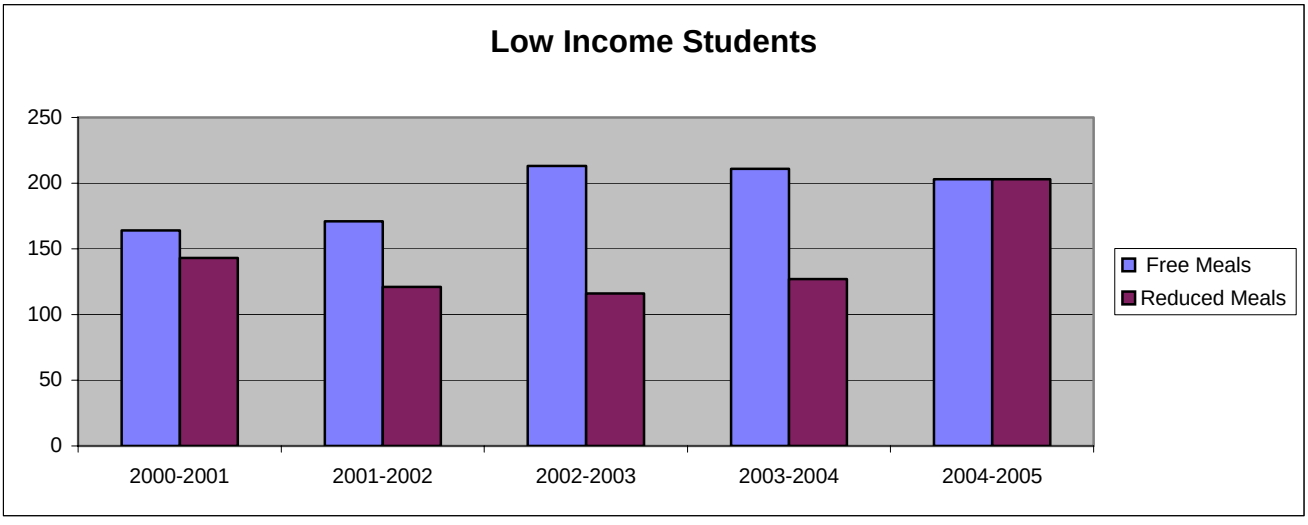
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,061,820	0	5,149,138	0		0	912,682
Supplemental General	1,515,455	59,779	314,457				1,141,219
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	181,336	159,336		0	10,000	0	12,000
Driver Training	10,063	3,542	3,192		0	0	6,080
Extraordinary School Program	0	0			0	0	0
Food Service	454,908	77,144	5,841	141,576	0	0	230,347
Professional Development	52,619	52,619	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,054,897	125,189	0	0	0	897,968	35,000
Vocational Education	470,000			0	0	450,000	20,000
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	307,688	0	307,688				
Bond and Interest #1	548,130	438,309	109,626		0		401,896
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	491,629	2,255	xxxxxxxxxx	489,374	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
SUBTOTAL	11,148,545	918,173	5,889,942	630,950	10,000	1,347,968	2,759,224
Less Transfers	1,347,968						
TOTAL Budget Expenditures	$9,800,577						

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)*	1,065.5	1,062.8	0%	1,035.8	-3%	1,005.1	-3%	965.0	-4%
Number of Students - Free Meals	164	171	4%	213	25%	211	-1%	203	-4%
Number of Students - Reduced Meals	143	121	-15%	116	-4%	127	9%	203	60%

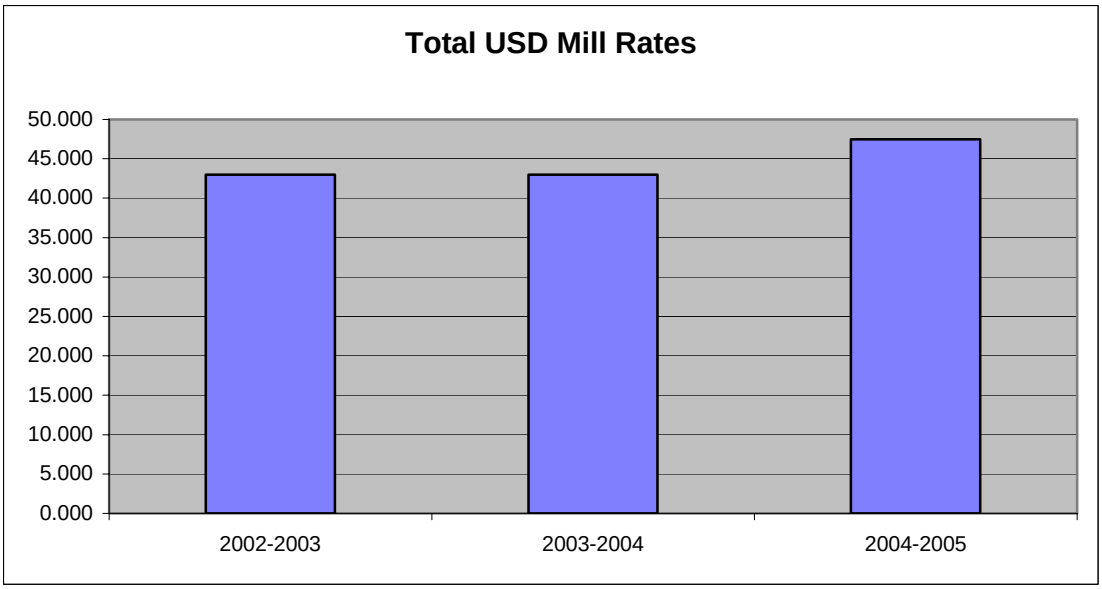




*FTE for state aid and budget authority purposes for general fund.

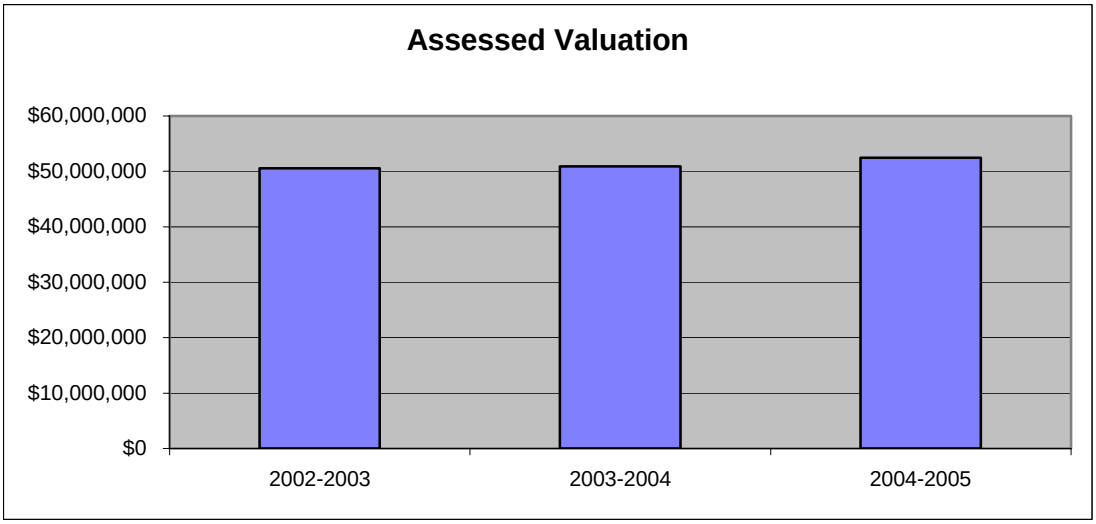
Miscellaneous Information
Mill Rates by Fund

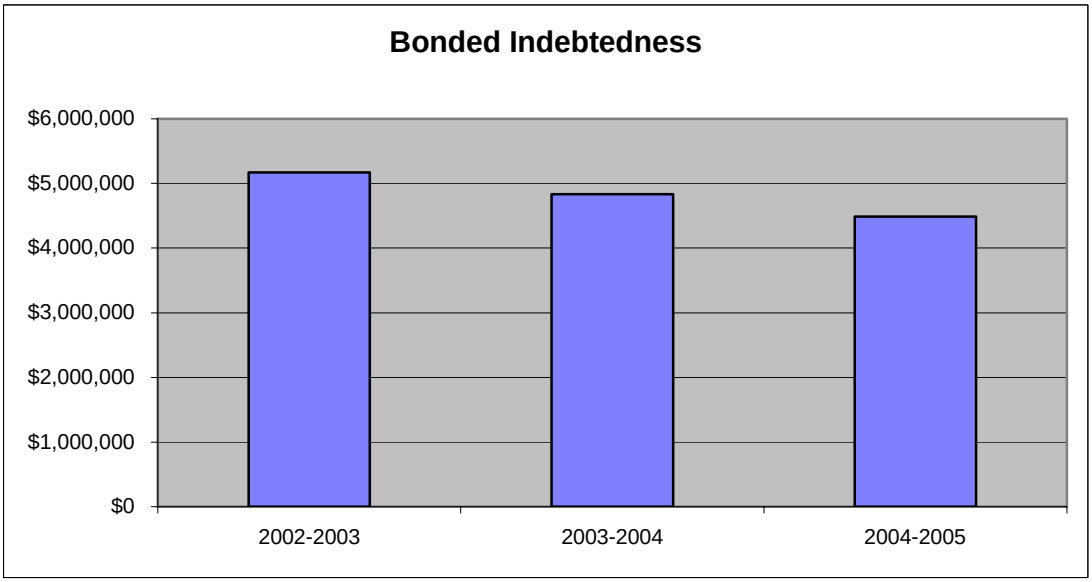
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	15.732	14.882	20.745
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	7.243	8.077	6.759
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	**42.975**	**42.959**	**47.504**
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	$50,543,723	$50,904,512	$52,463,119
Bonded Indebtedness	5,170,000	4,835,000	4,485,000





USD# 315
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	14.0	700,930	50,066	13.8	707,877	51,295	13.8	717,601	52,000
Teachers (Full Time)	79.4	3,332,135	41,966	77.9	3,404,304	43,701	77.9	3,483,638	44,719
Other Certified (Licensed) Personnel	7.0	327,197	46,742	7.0	336,429	48,061	7.0	344,581	49,226
Classified Personnel	57.6	1,135,773	19,718	60.3	1,262,104	20,930	60.3	1,289,605	21,386
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXX	XXXXXXX		XXXXXXXXXX	XXXXXXX		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://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