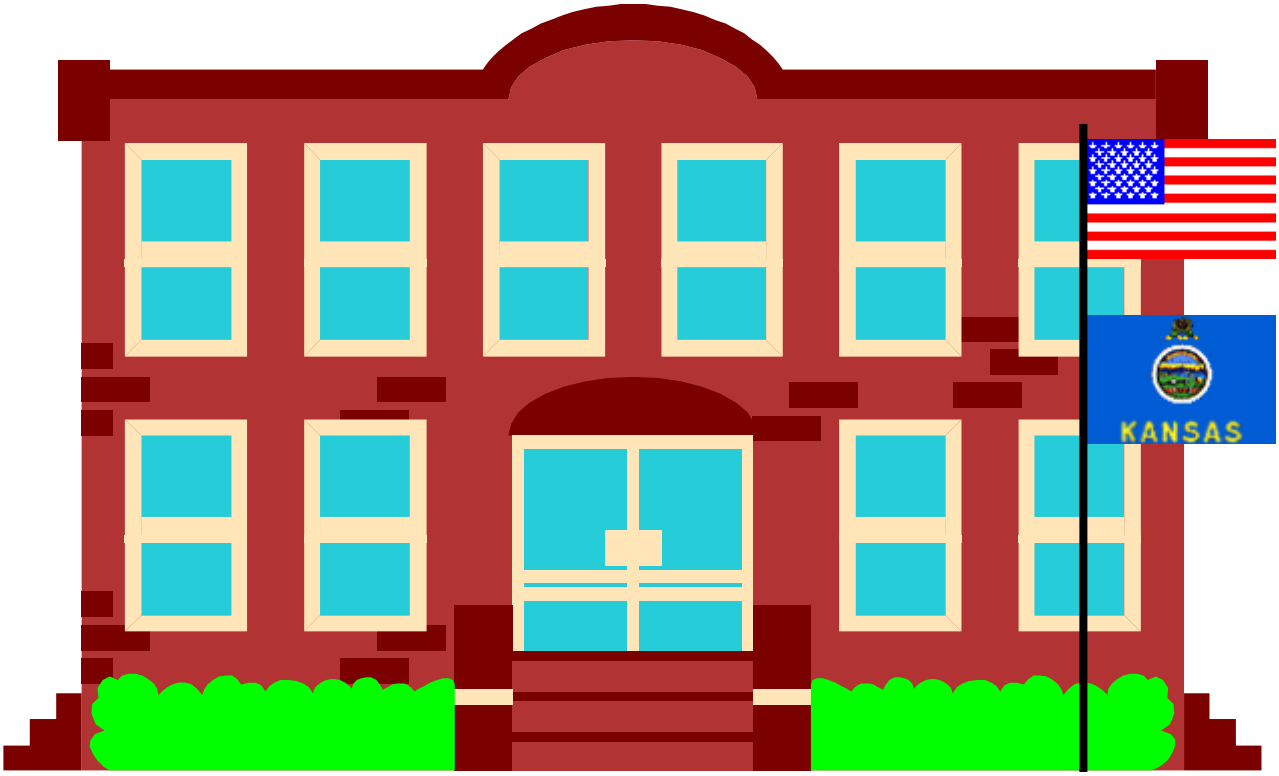
Budget at a Glance
2007-08



Renwick

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2007-08
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

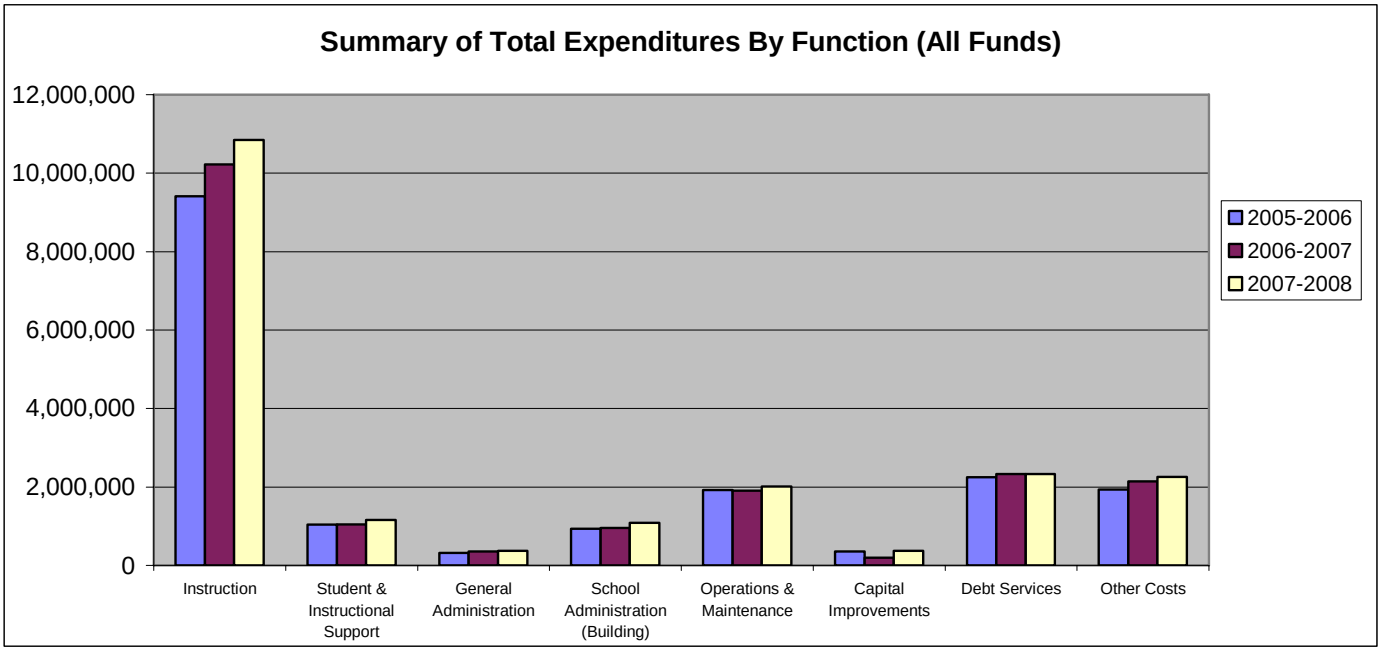
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	9,407,411	52%	10,224,865	53%	9%	10,842,413	53%	6%
Student & Instructional Support	1,042,529	6%	1,047,781	5%	1%	1,161,570	6%	11%
General Administration	321,199	2%	358,830	2%	12%	372,228	2%	4%
School Administration (Building)	936,335	5%	954,877	5%	2%	1,085,788	5%	14%
Operations & Maintenance	1,919,581	11%	1,908,369	10%	-1%	2,014,541	10%	6%
Capital Improvements	354,253	2%	197,078	1%	-44%	370,000	2%	88%
Debt Services	2,251,174	12%	2,330,875	12%	4%	2,332,308	11%	0%
Other Costs	1,934,350	11%	2,144,987	11%	11%	2,257,959	11%	5%
Total Expenditures	18,166,832	100%	19,167,662	100%	6%	20,436,807	100%	7%
Amount per Pupil	$9,405		$9,898		5%	$10,553		7%

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, 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.

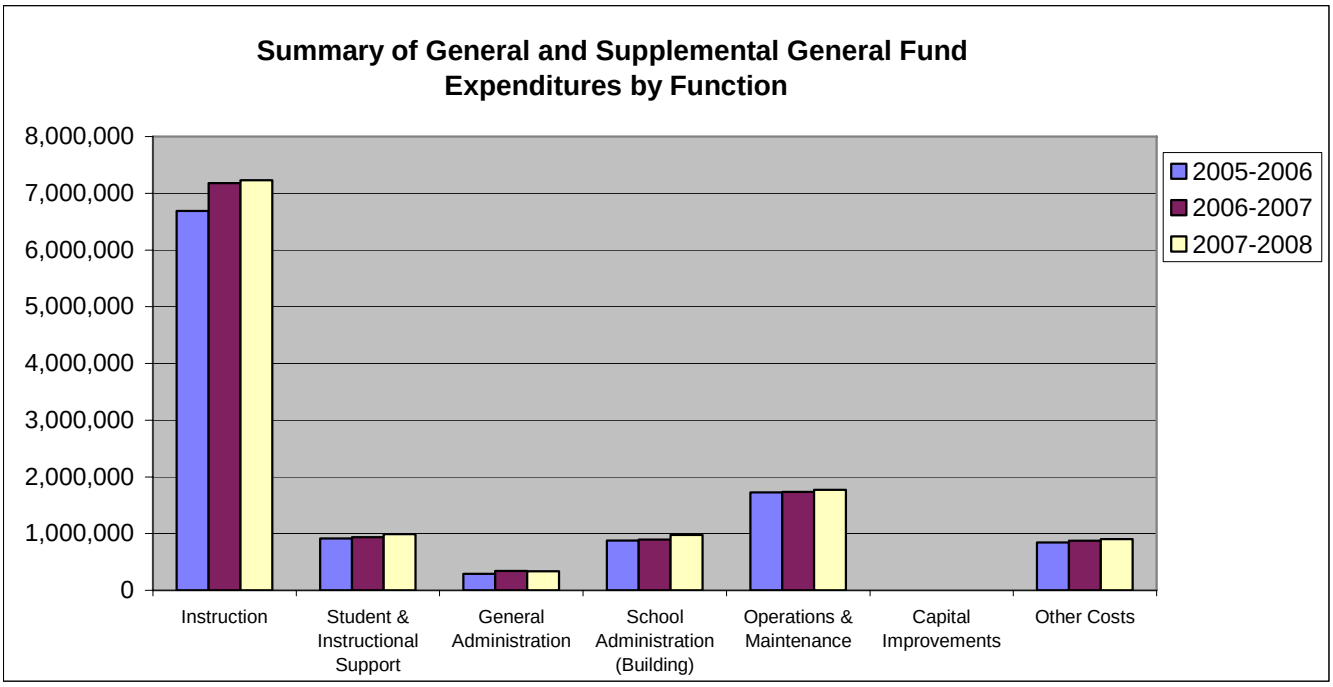
Further definition of what goes into each category:

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

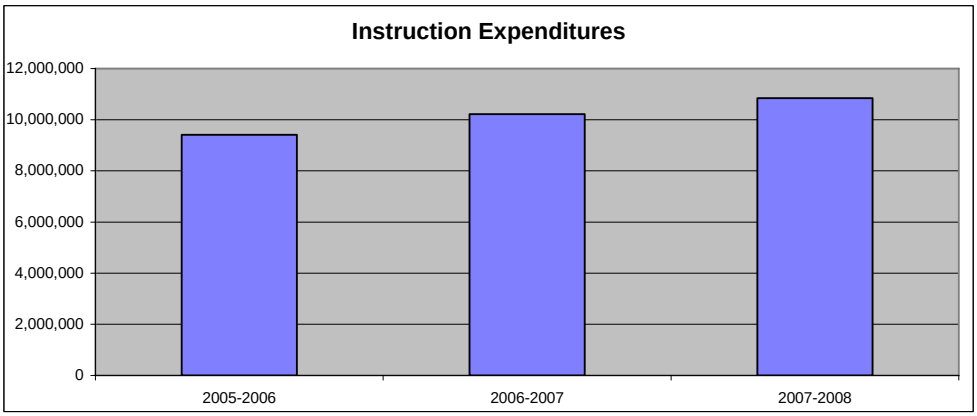
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	6,689,462	59%	7,182,296	60%	7%	7,228,963	59%	1%
Student & Instructional Support	912,566	8%	937,533	8%	3%	993,085	8%	6%
General Administration	290,007	3%	338,951	3%	17%	337,228	3%	-1%
School Administration (Building)	875,712	8%	890,587	7%	2%	976,935	8%	10%
Operations & Maintenance	1,728,397	15%	1,733,906	15%	0%	1,768,291	14%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	843,060	7%	874,002	7%	4%	901,198	7%	3%
Total Expenditures	11,339,204	100%	11,957,275	100%	5%	12,205,700	100%	2%
Amount per Pupil	$5,870		$6,174		5%	$6,303		2%



USD# 267

Instruction Expenditures (1000)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	3,934,489		3,972,875	1%		3,784,963	-5%
Federal Funds	246,862		285,091	15%		316,047	11%
Supplemental General	2,754,973		3,209,421	16%		3,444,000	7%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	143,496		236,403	65%		242,168	2%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	242,630		180,293	-26%		200,000	11%
Driver Education	28,390		27,956	-2%		34,800	24%
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	20,020		4,394	-78%		44,350	909%
Special Education	1,541,305		1,716,956	11%		2,100,043	22%
Cost of Living			0			0	0%
Vocational Education	117,565		128,205	9%		140,000	9%
Gifts/Grants	24,876		7,240	-71%		111,042	1434%
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	243,048		292,386	20%		425,000	45%
Contingency Reserve	55,034		0	-100%			
Text Book & Student Material	54,723		163,645	199%			
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	9,407,411		10,224,865	9%		10,842,413	6%
Enrollment (FTE)*	1,931.6		1,936.6	0%		1,936.6	0%
Amount per Pupil	4,870		5,280	8%		5,599	6%
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	9,407,411		10,224,865	9%		10,842,413	6%



NOTE: Gifts/Grants include 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.

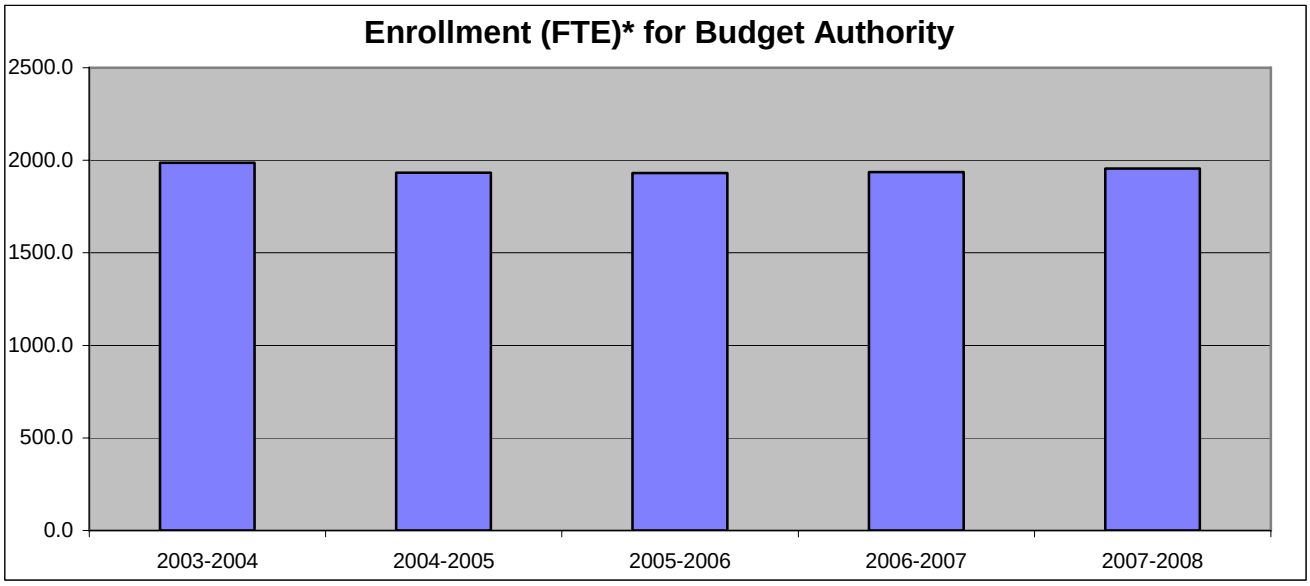
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

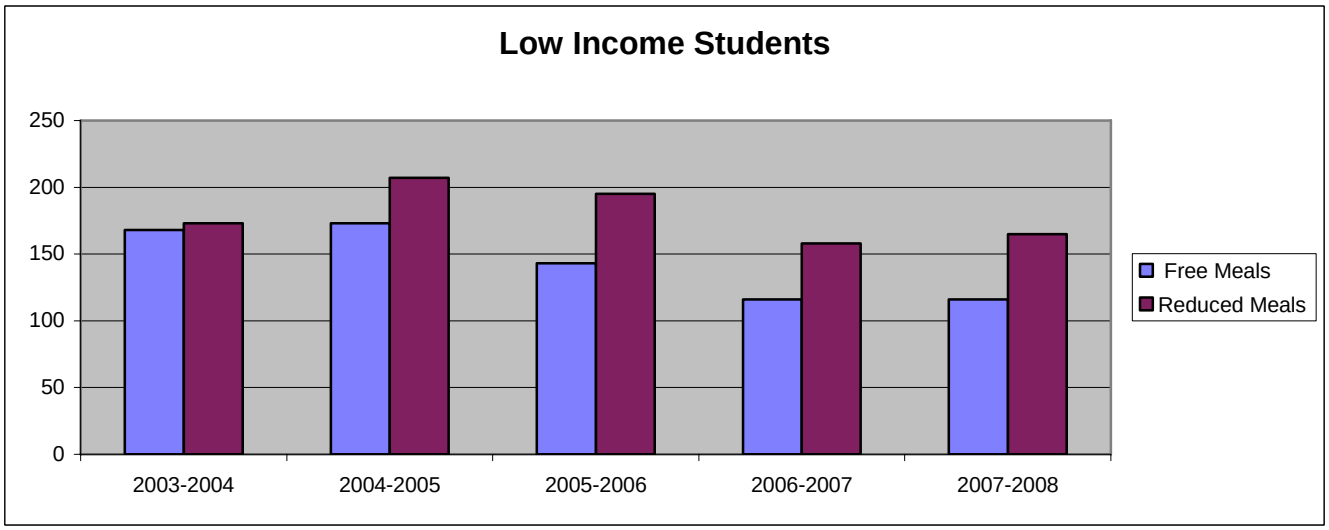
Sources of Revenue and Proposed Budget for 2007-08

	2007-08		Estimated Sources of Revenue--2007-08				
	Amount	July 1, 2007	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	11,480,000	1,349	9,704,181	0		0	1,774,470
Supplemental General	3,444,000	158,801	1,609,381				1,675,818
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	288,153	969		0	0	288,300	0
Bilingual Education	0	0		0	0	0	0
Capital Outlay	1,059,479	634,286	179,075	0	0	0	607,933
Driver Training	40,050	25,825	21,600		0	0	18,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	851,434	96,380	14,265	234,068	0	0	580,400
Professional Development	42,500	2,160	3,500	0	0	40,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	44,350	1,122		0	0	40,000	5,000
Special Education	2,289,370	14,370	0	0	125,000	2,150,000	0
Vocational Education	140,000	0		0	0	140,000	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	111,042	11,042					100,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	800,853	0	800,853				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	2,247,829	1,938,590	696,587		0		1,212,425
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	316,047	8,786	xxxxxxxxxxx	311,969	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	23,155,107	2,893,680	13,029,442	546,037	125,000	2,658,300	5,974,046
Less Transfers	2,658,300						
TOTAL Budget Expenditures	$20,496,807						

Other Information

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
Enrollment (FTE)*	1,985.7	1,932.8	-3%	1,931.6	0%	1,936.6	0%	1,956.0	1%
Number of Students - Free Meals	168	173	3%	143	-17%	116	-19%	116	0%
Number of Students - Reduced Meals	173	207	20%	195	-6%	158	-19%	165	4%

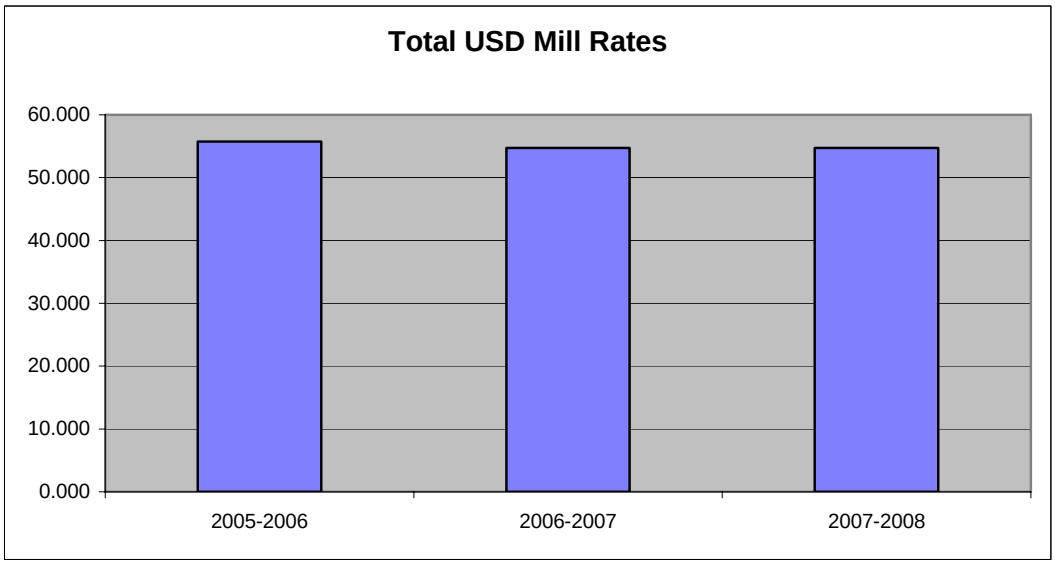




*FTE for state aid and budget authority purposes for the general fund.

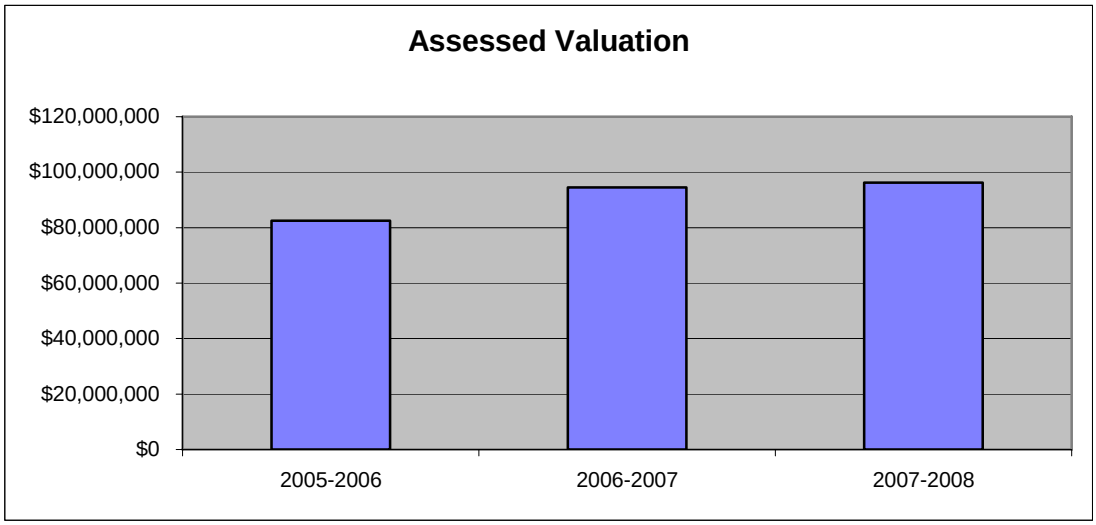
Miscellaneous Information
Mill Rates by Fund

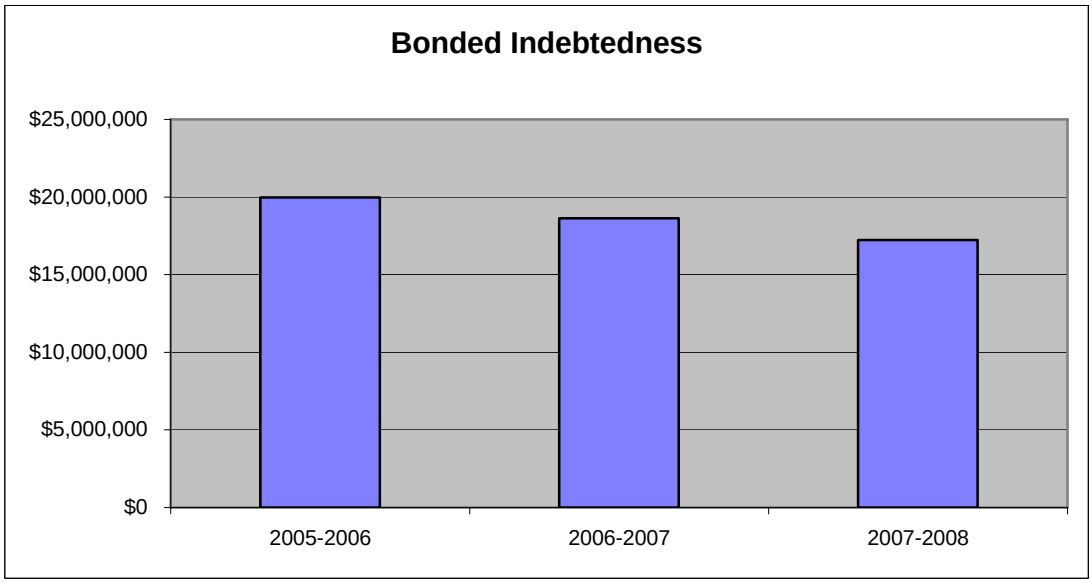
	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
General	20.000	20.000	20.000
Supplemental General	14.790	15.997	17.177
Adult Education	0.000	0.000	0.000
Capital Outlay	5.002	5.989	6.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	15.962	12.751	11.583
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	**55.754**	**54.737**	**54.760**
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

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
Assessed Valuation	$82,502,079	$94,475,562	$96,276,820
Bonded Indebtedness	19,965,000	18,630,000	17,240,000





USD# 267
AVERAGE SALARY

	2005-06 Actual			2006-07 Actual			2007-08 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	14.0	860,731	61,481	14.0	931,032	66,502	14.0	946,225	67,588
Teachers (Full Time)	124.2	5,134,072	41,337	129.1	5,953,214	46,113	129.1	5,655,398	43,806
Other Certified (Licensed) Personnel	8.5	339,103	39,894	8.5	425,033	50,004	9.5	452,317	47,612
Classified Personnel	75.8	2,004,313	26,442	75.8	1,810,502	23,885	76.8	2,056,099	26,772
Substitutes/Temporary Help	XXXXXXX	152,253	XXXXXXXXXXX	XXXXXXX	172,000	XXXXXXXXXXX	XXXXXXX	170,000	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/Default.aspx?tabid=223

- 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://www.ksde.org/Default.aspx?tabid=229

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