2008-09 Budget at a Glance

USD 200 - Greeley County

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 2008-09
(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)

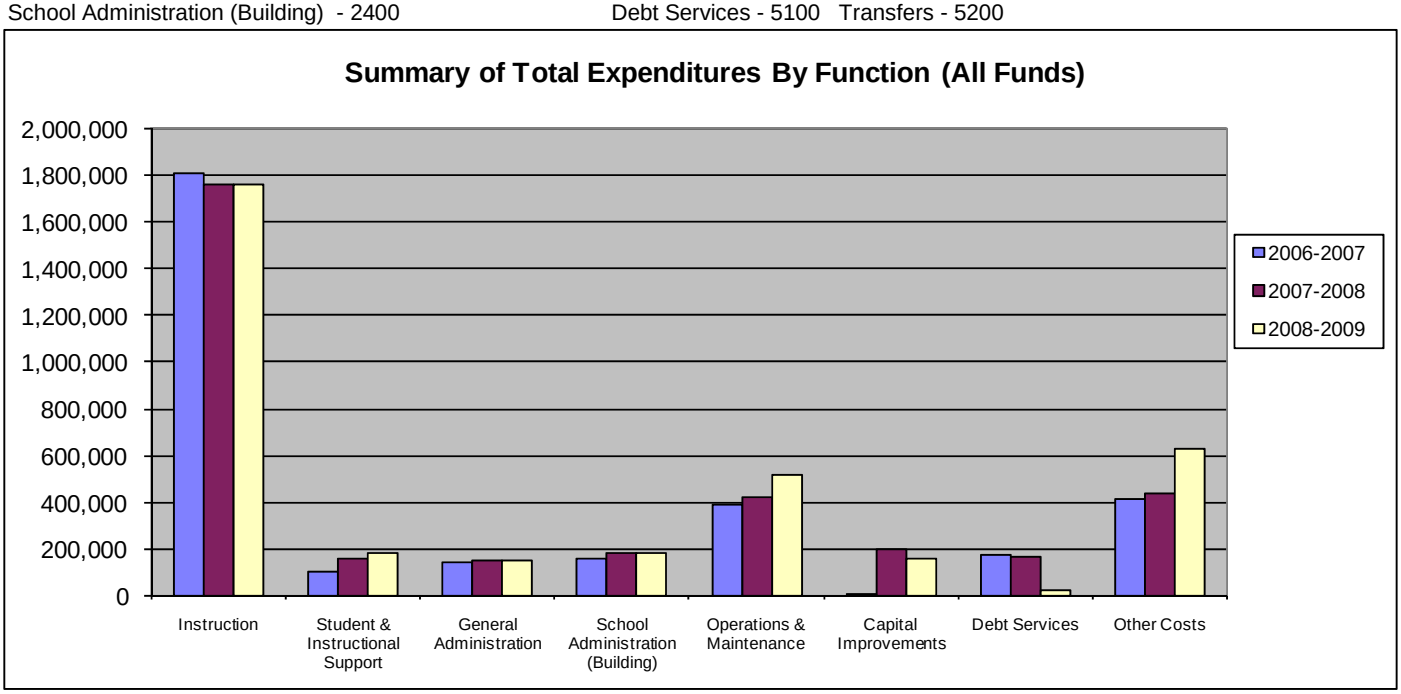
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,811,608	57%	1,757,321	51%	-3%	1,761,473	49%	0%
Student & Instructional Support	102,586	3%	158,022	5%	54%	186,754	5%	18%
General Administration	143,804	4%	148,857	4%	4%	151,613	4%	2%
School Administration (Building)	160,415	5%	184,040	5%	15%	185,140	5%	1%
Operations & Maintenance	390,904	12%	419,960	12%	7%	516,053	14%	23%
Capital Improvements	5,157	0%	196,218	6%	3705%	160,000	4%	-18%
Debt Services	173,592	5%	167,893	5%	-3%	25,560	1%	-85%
Other Costs	414,703	13%	438,024	13%	6%	626,478	17%	43%
Total Expenditures	3,202,769	100%	3,470,335	100%	8%	3,613,071	100%	4%
Amount per Pupil	$14,203		$14,907		5%	$15,181		2%

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, 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.

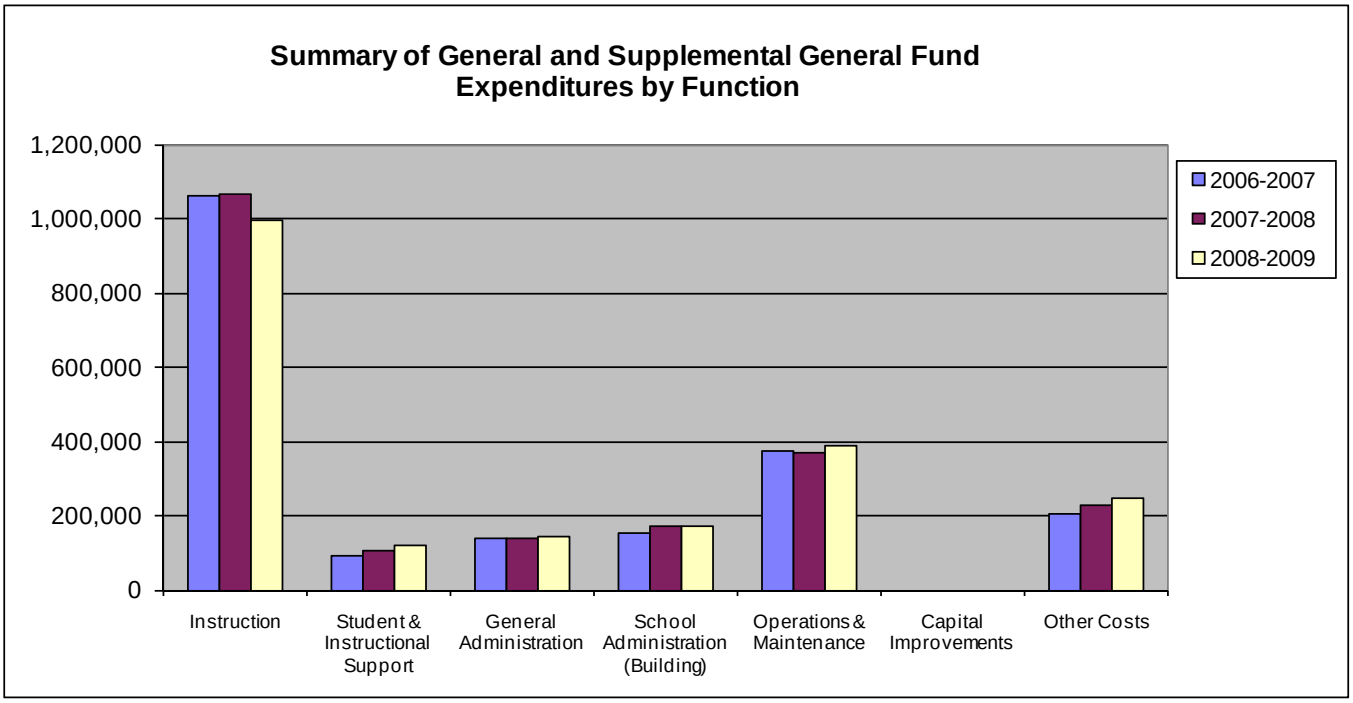
Further definition of what goes into each category:

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

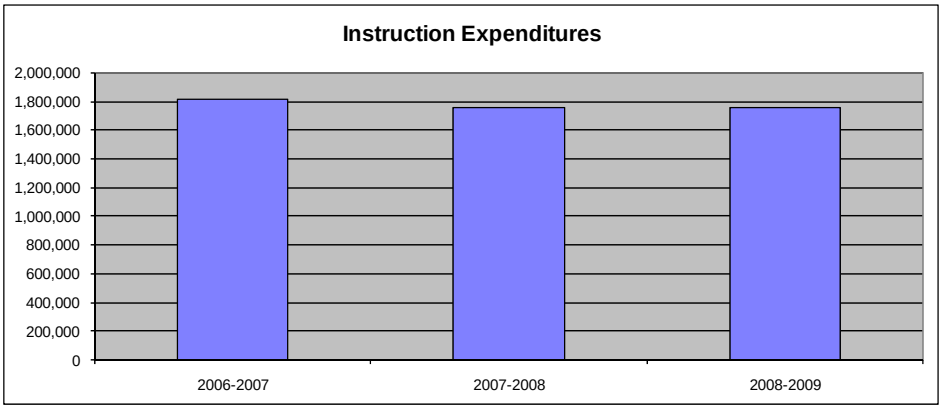
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,064,240	52%	1,069,291	51%	0%	999,832	48%	-6%
Student & Instructional Support	95,262	5%	109,444	5%	15%	123,085	6%	12%
General Administration	141,304	7%	142,857	7%	1%	145,113	7%	2%
School Administration (Building)	156,415	8%	173,540	8%	11%	173,140	8%	0%
Operations & Maintenance	374,931	18%	373,347	18%	0%	389,238	19%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	207,292	10%	231,577	11%	12%	251,438	12%	9%
Total Expenditures	2,039,444	100%	2,100,056	100%	3%	2,081,846	100%	-1%
Amount per Pupil	$9,044		$9,021		0%	$8,747		-3%



USD# 200

Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	1,002,889		1,059,824	6%		986,486	-7%
Federal Funds	193,960		111,178	-43%		106,056	-5%
Supplemental General	61,351		9,467	-85%		13,346	41%
At Risk (4yr Old)	49,529		47,730	-4%		42,000	-12%
At Risk (K-12)	96,470		118,516	23%		150,000	27%
Bilingual Education	34,528		57,501	67%		65,000	13%
Virtual Education						0	
Capital Outlay	830		7,840	845%		43,552	456%
Driver Education	3,904		3,643	-7%		4,365	20%
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	212,912		218,405	3%		250,000	14%
Cost of Living	0		0	0%		0	0%
Vocational Education	65,000		62,277	-4%		50,000	-20%
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	78,777		47,643	-40%		50,668	6%
Contingency Reserve	0		0	0%			
Text Book & Student Material	11,458		13,297	16%			
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	1,811,608		1,757,321	-3%		1,761,473	0%
Enrollment (FTE)*	225.5		232.8	3%		238.0	2%
Amount per Pupil	8,034		7,549	-6%		7,401	-2%
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	1,811,608		1,757,321	-3%		1,761,473	0%



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.

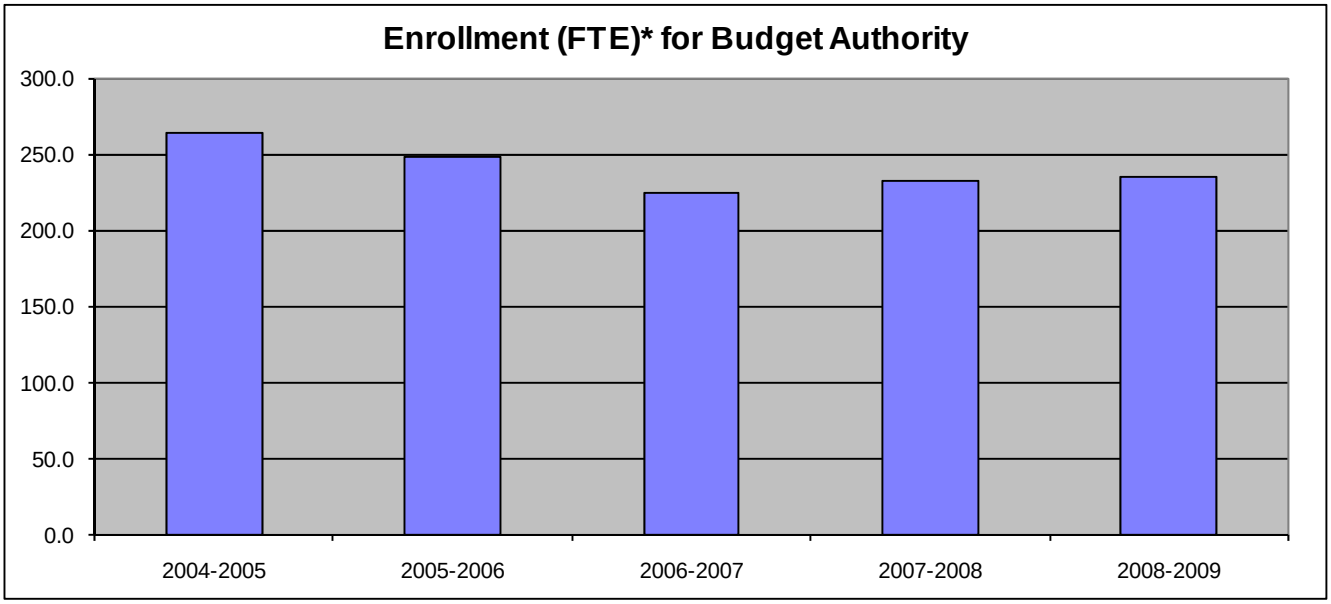
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

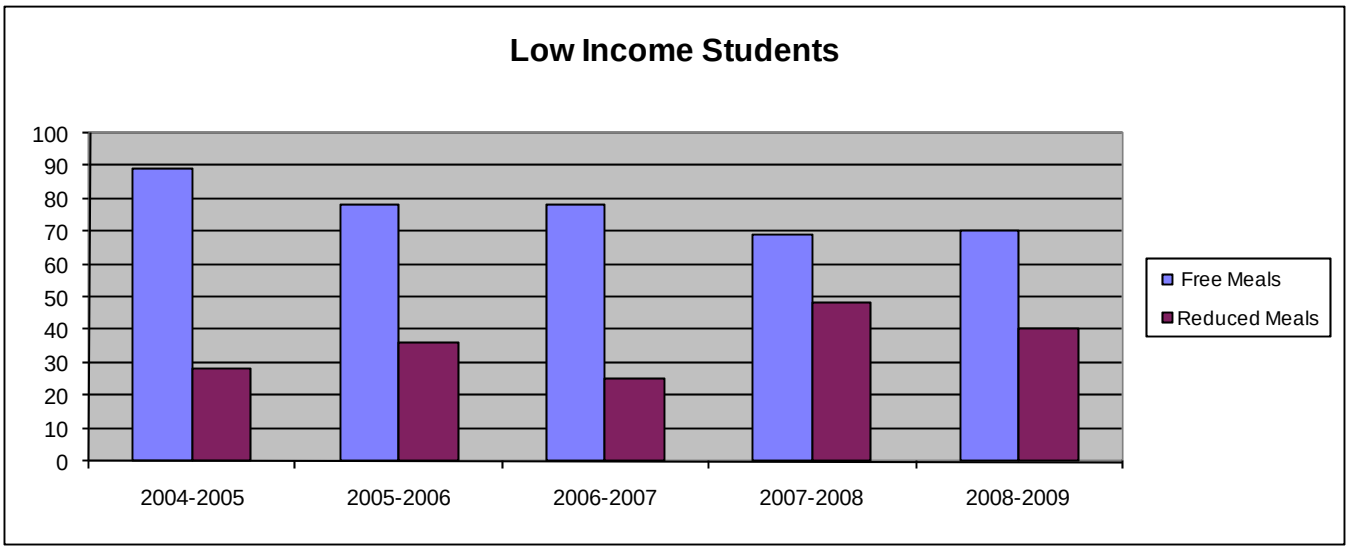
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,278,562	48	1,645,567	0		0	632,947
Supplemental General	501,284	24,643	221				476,420
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	42,000	0		0	0	42,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	150,000	0		0	0	150,000	0
Bilingual Education	65,000	0		0	0	65,000	0
Virtual Education	0	0			0	0	0
Capital Outlay	386,980	248,172	84	0	0	0	138,724
Driver Training	10,680	7,980	2,700		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	255,508	19,279	2,147	69,212	0	106,000	88,870
Professional Development	36,804	1,804	0	0	0	35,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	250,000	19,606	0	0	0	250,000	0
Vocational Education	50,000	0		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	152,637	0	152,637				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	25,560	22,129	44		0		3,387
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	106,056	0	xxxxxxxxxxx	106,056	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	4,311,071	343,661	1,803,400	175,268	0	698,000	1,340,348
Less Transfers	698,000						
TOTAL Budget Expenditures	$3,613,071						

Other Information

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	265.0	248.8	-6%	225.5	-9%	232.8	3%	235.0	1%
Number of Students - Free Meals	89	78	-12%	78	0%	69	-12%	70	1%
Number of Students - Reduced Meals	28	36	29%	25	-31%	48	92%	40	-17%

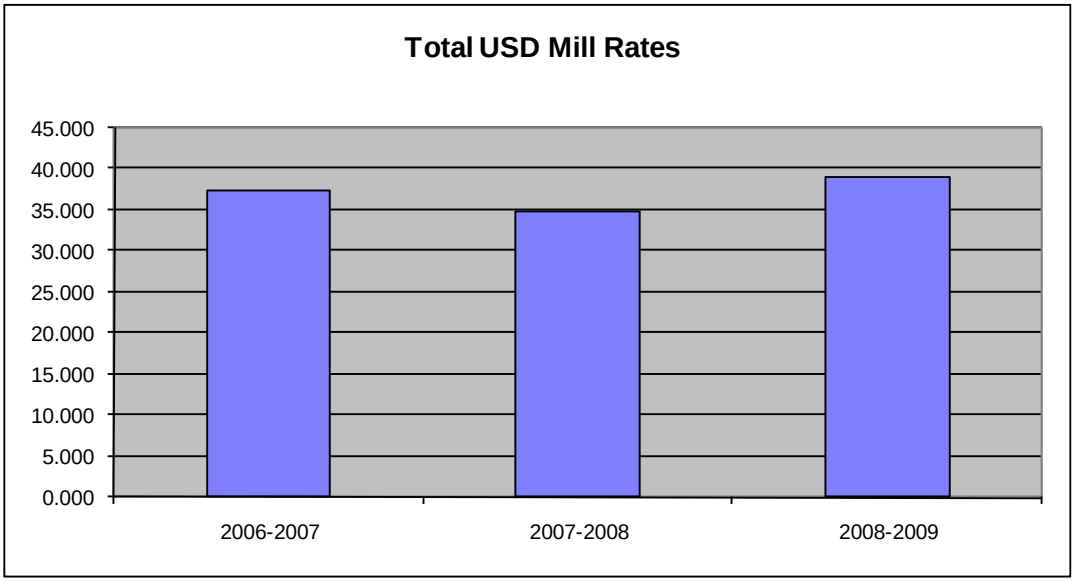




*FTE for state aid and budget authority purposes for the general fund.

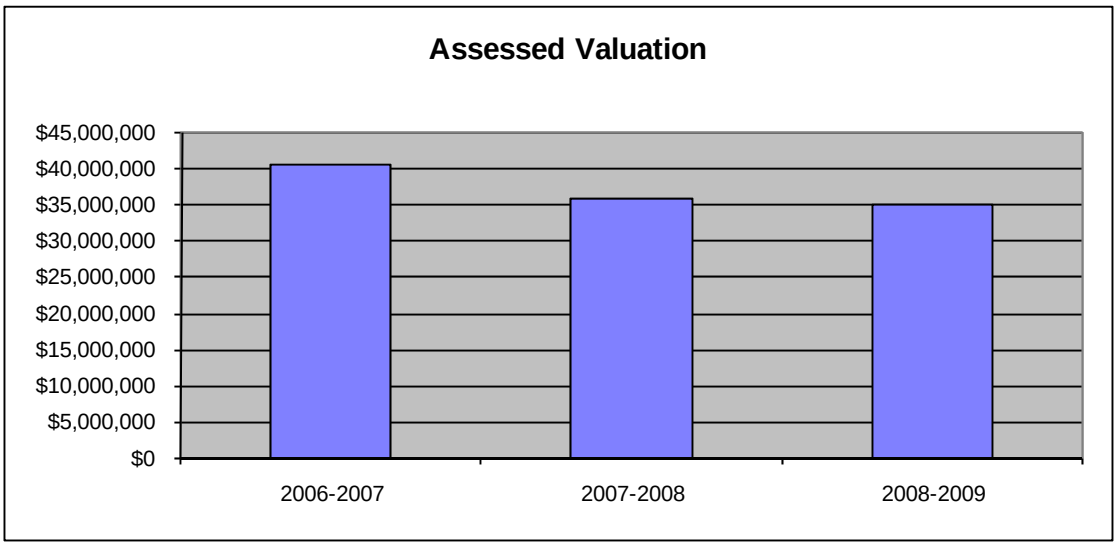
Miscellaneous Information
Mill Rates by Fund

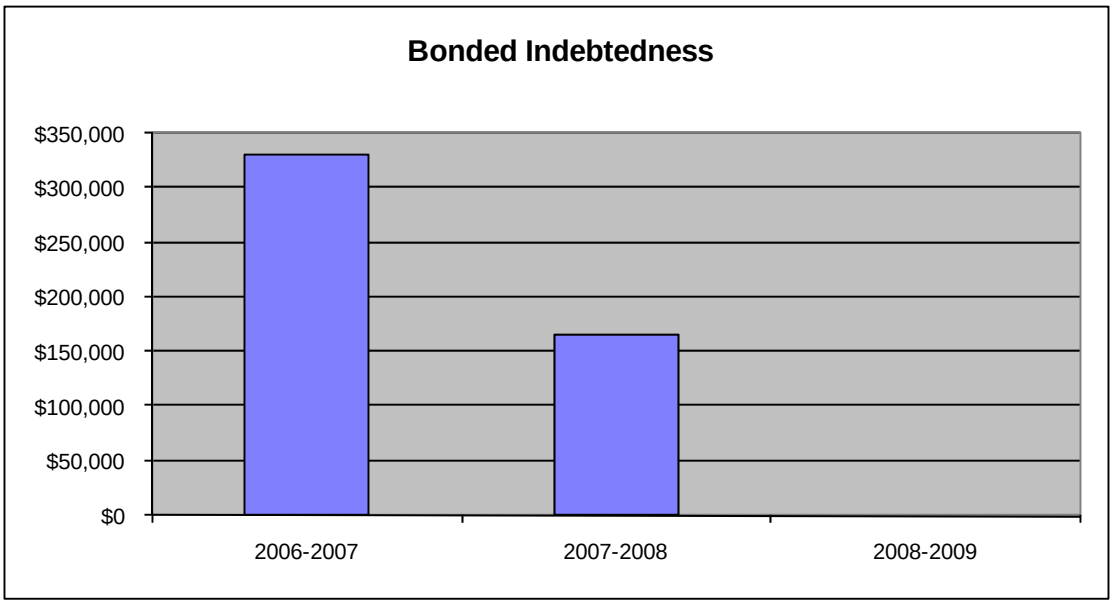
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	10.276	10.833	14.838
Adult Education	0.000	0.000	0.000
Capital Outlay	3.989	3.987	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.045	0.000	0.000
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	**37.310**	**34.820**	**38.838**
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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	$40,719,104	$35,903,021	$35,128,758
Bonded Indebtedness	330,000	165,000	0





USD# 200
AVERAGE SALARY

	2006-07 Actual			2007-08 Actual			2008-09 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	157,157	78,579	2.0	160,400	80,200	2.0	165,000	82,500
Teachers (Full Time)	23.0	929,625	40,418	23.0	1,045,003	45,435	23.0	1,050,000	45,652
Other Certified (Licensed) Personnel	3.0	133,872	44,624	2.5	99,576	39,830	3.0	102,000	34,000
Classified Personnel	23.0	454,684	19,769	22.0	467,310	21,241	22.0	475,000	21,591
Substitutes/Temporary Help	XXXXXX	78,377	XXXXXXXXXX	XXXXXX	72,304	XXXXXXXXXX	XXXXXX	75,196	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/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 (listed on the right under Data Portal sections)
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