2008-09 Budget at a Glance

USD 274 - Oakley

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)

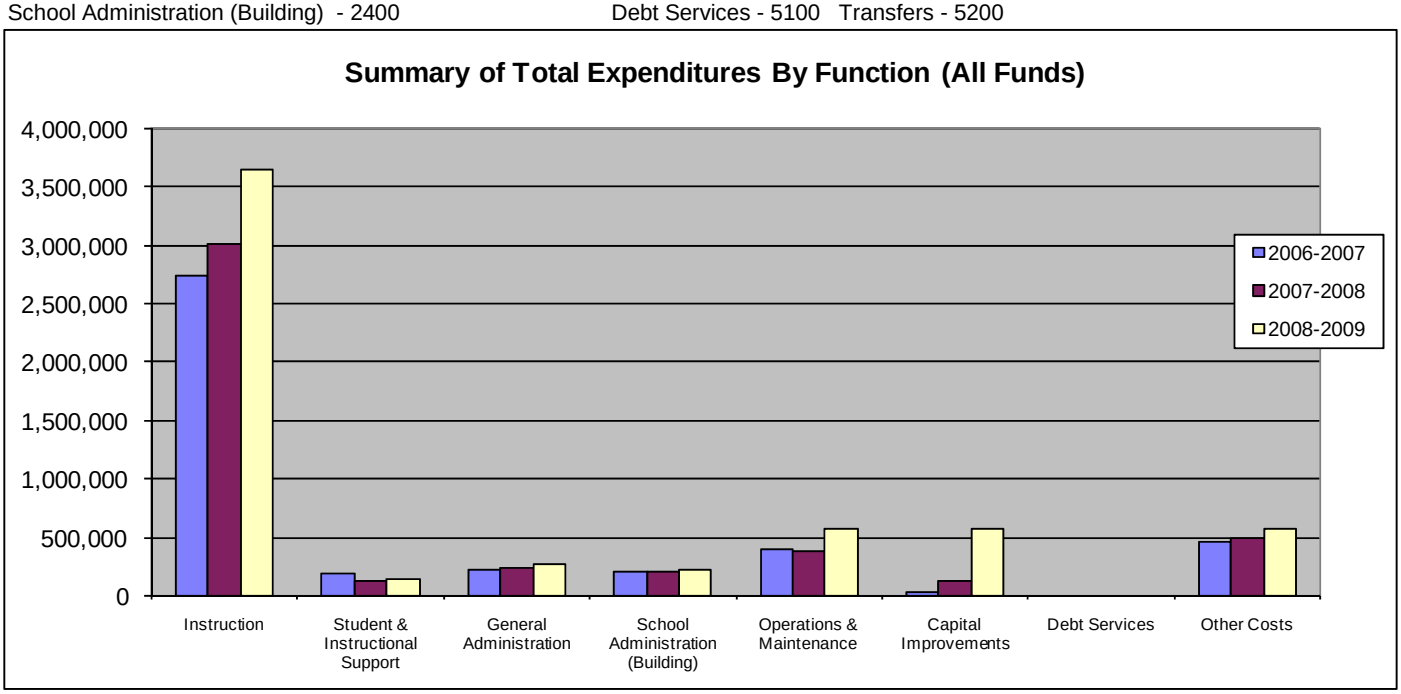
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	2,741,138	65%	3,015,305	65%	10%	3,643,824	61%	21%
Student & Instructional Support	186,633	4%	135,397	3%	-27%	144,195	2%	6%
General Administration	218,341	5%	243,564	5%	12%	278,092	5%	14%
School Administration (Building)	202,451	5%	215,054	5%	6%	222,606	4%	4%
Operations & Maintenance	392,681	9%	383,162	8%	-2%	566,067	9%	48%
Capital Improvements	36,245	1%	133,715	3%	269%	572,491	10%	328%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	459,832	11%	493,089	11%	7%	568,683	9%	15%
Total Expenditures	4,237,321	100%	4,619,286	100%	9%	5,995,958	100%	30%
Amount per Pupil	$10,798		$11,784		9%	$14,990		27%

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.

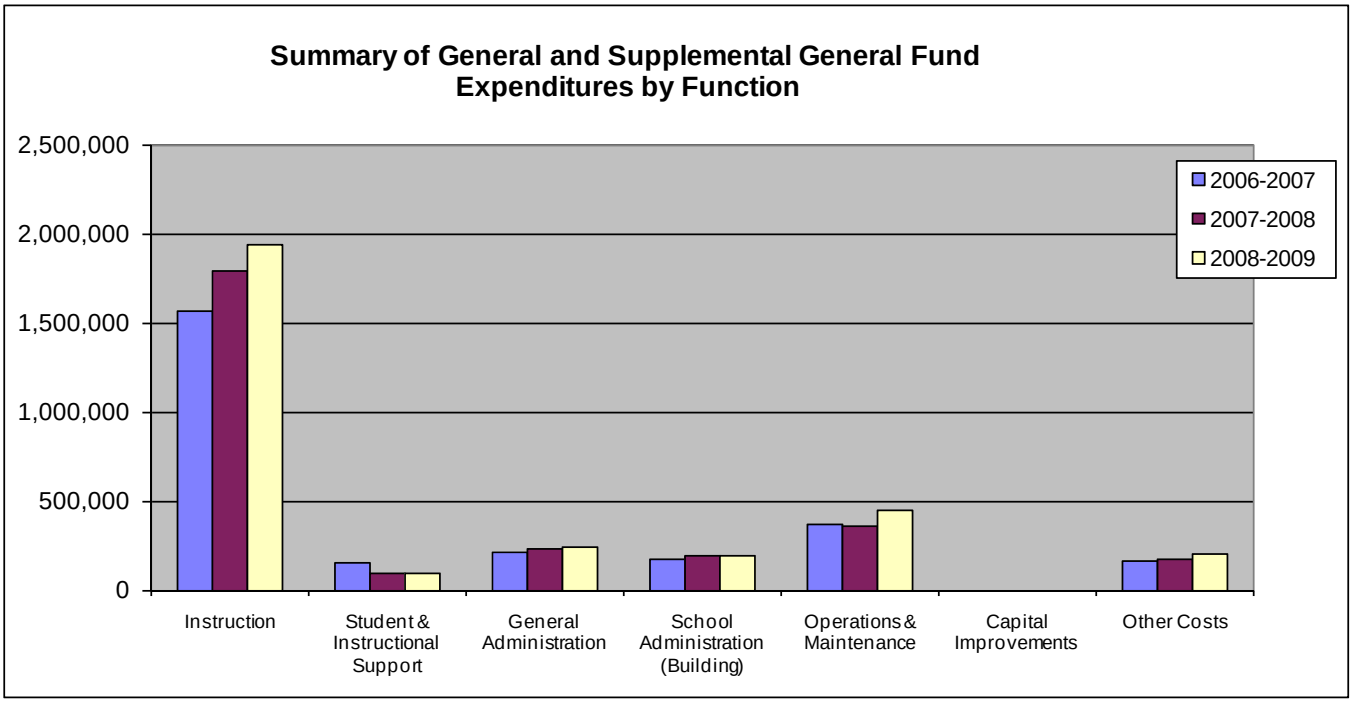
Further definition of what goes into each category:

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

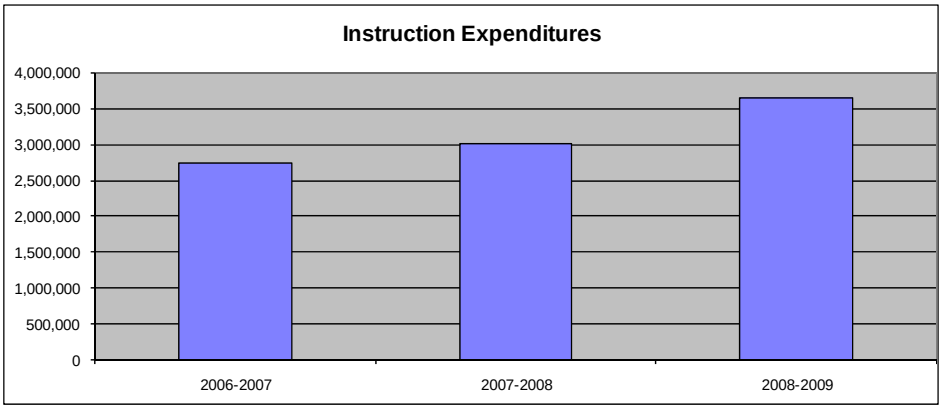
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,571,502	59%	1,792,643	63%	14%	1,940,949	62%	8%
Student & Instructional Support	156,019	6%	95,646	3%	-39%	101,287	3%	6%
General Administration	212,100	8%	235,748	8%	11%	249,649	8%	6%
School Administration (Building)	173,501	7%	193,625	7%	12%	198,336	6%	2%
Operations & Maintenance	374,841	14%	367,021	13%	-2%	446,802	14%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	169,923	6%	175,704	6%	3%	203,350	6%	16%
Total Expenditures	2,657,886	100%	2,860,387	100%	8%	3,140,373	100%	10%
Amount per Pupil	$6,773		$7,297		8%	$7,851		8%



USD# 274

Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	1,400,474		1,500,177	7%		1,510,059	1%
Federal Funds	96,862		72,410	-25%		77,738	7%
Supplemental General	171,028		292,466	71%		430,890	47%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	142,679		182,686	28%		234,440	28%
Bilingual Education	0		0	0%		0	0%
Virtual Education						0	
Capital Outlay	45,136		2,771	-94%		93,070	3259%
Driver Education	5,378		9,694	80%		12,320	27%
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	568,326		620,815	9%		932,881	50%
Cost of Living	0		0	0%		0	0%
Vocational Education	192,881		168,830	-12%		196,167	16%
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	101,052		122,729	21%		156,259	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	17,322		42,727	147%			
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	2,741,138		3,015,305	10%		3,643,824	21%
Enrollment (FTE)*	392.4		392.0	0%		400.0	2%
Amount per Pupil	6,986		7,692	10%		9,110	18%
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	2,741,138		3,015,305	10%		3,643,824	21%



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.

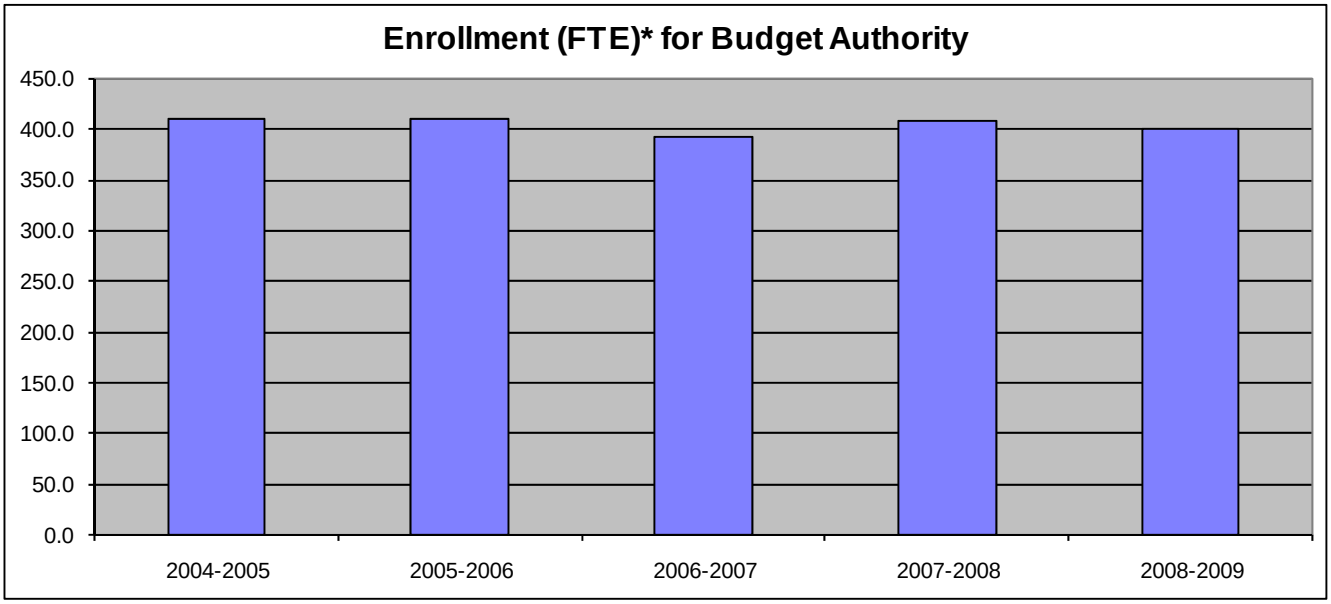
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

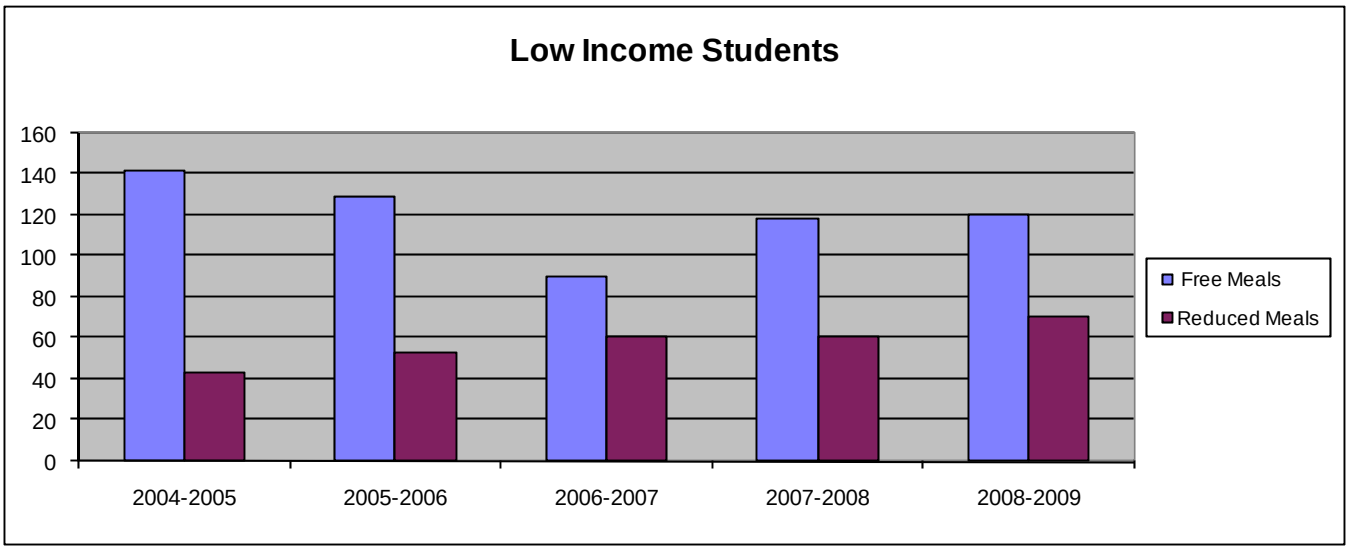
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,659,885	180	2,930,348	0		0	729,357
Supplemental General	760,000	23,924	76,836				659,240
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)	250,440	440		0	0	250,000	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	799,520	731,892	0	0	0	89,872	169,690
Driver Training	12,320	0	4,320		0	8,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	333,385	12,811	3,825	123,249	0	59,000	134,500
Professional Development	22,841	4,361	0	0	0	10,000	8,480
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	932,881	211,241	0	0	55,000	666,640	0
Vocational Education	196,167	167		0	0	196,000	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	213,493	0	213,493				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	0	0	0		0		0
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	94,538	0	xxxxxxxxxxx	94,538	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	7,275,470	985,016	3,228,822	217,787	55,000	1,279,512	1,701,267
Less Transfers	1,279,512						
TOTAL Budget Expenditures	$5,995,958						

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)*	410.6	410.0	0%	392.4	-4%	409.5	4%	400.0	-2%
Number of Students - Free Meals	141	129	-9%	90	-30%	118	31%	120	2%
Number of Students - Reduced Meals	43	53	23%	60	13%	60	0%	70	17%

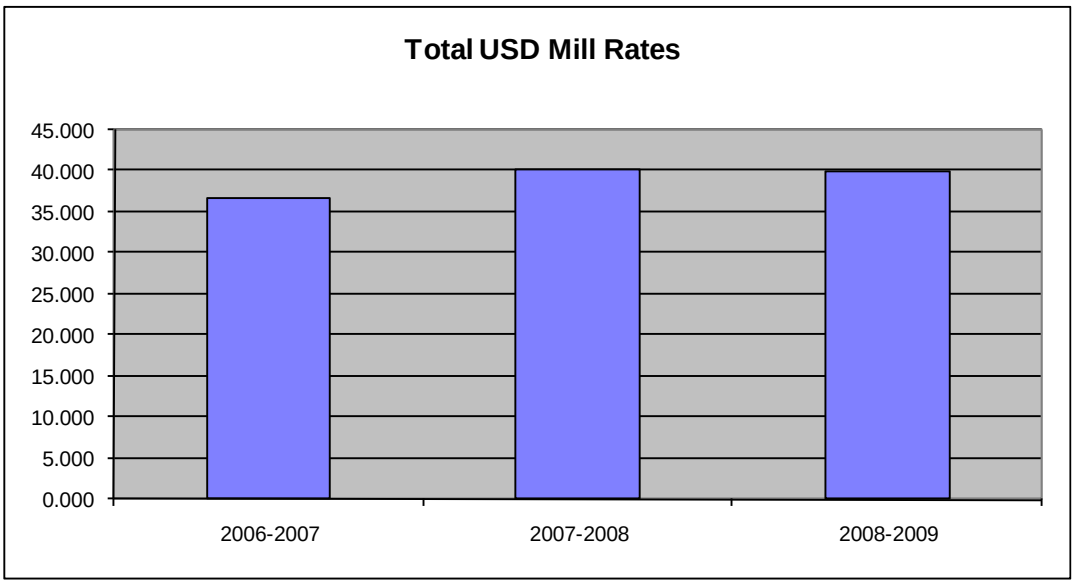




*FTE for state aid and budget authority purposes for the general fund.

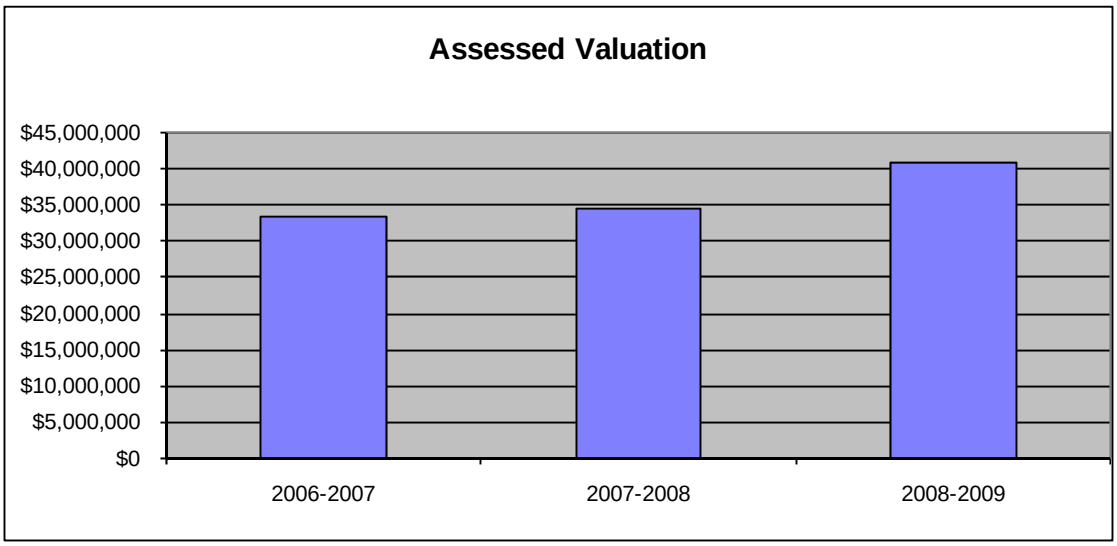
Miscellaneous Information
Mill Rates by Fund

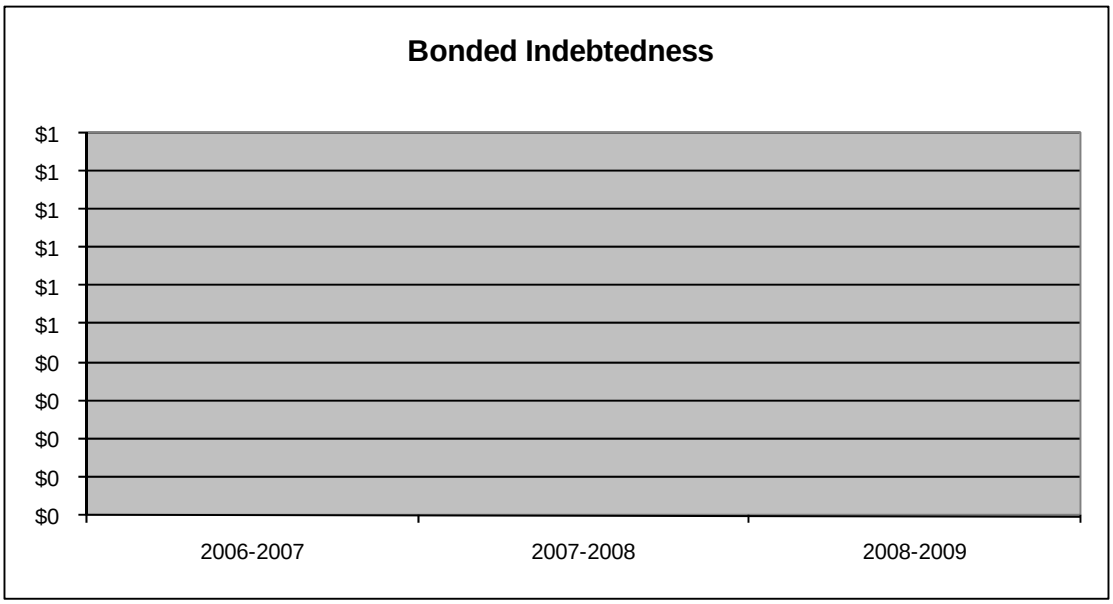
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	12.615	16.010	15.901
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	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	**36.615**	**40.010**	**39.901**
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	1.990	1.990	1.751
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.990**	**1.990**	**1.751**



Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	$33,487,444	$34,490,229	$40,768,300
Bonded Indebtedness	0	0	0





USD# 274
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)	3.0	193,766	64,589	3.0	203,286	67,762	3.0	208,368	69,456
Teachers (Full Time)	36.9	1,443,112	39,109	36.5	1,491,209	40,855	37.5	1,557,541	41,534
Other Certified (Licensed) Personnel	2.6	94,815	36,467	3.6	132,185	36,718	2.4	96,392	40,163
Classified Personnel	31.0	491,321	15,849	30.5	475,056	15,576	31.0	494,477	15,951
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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 (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