2008-09 Budget at a Glance

USD 291 - Grinnell

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)

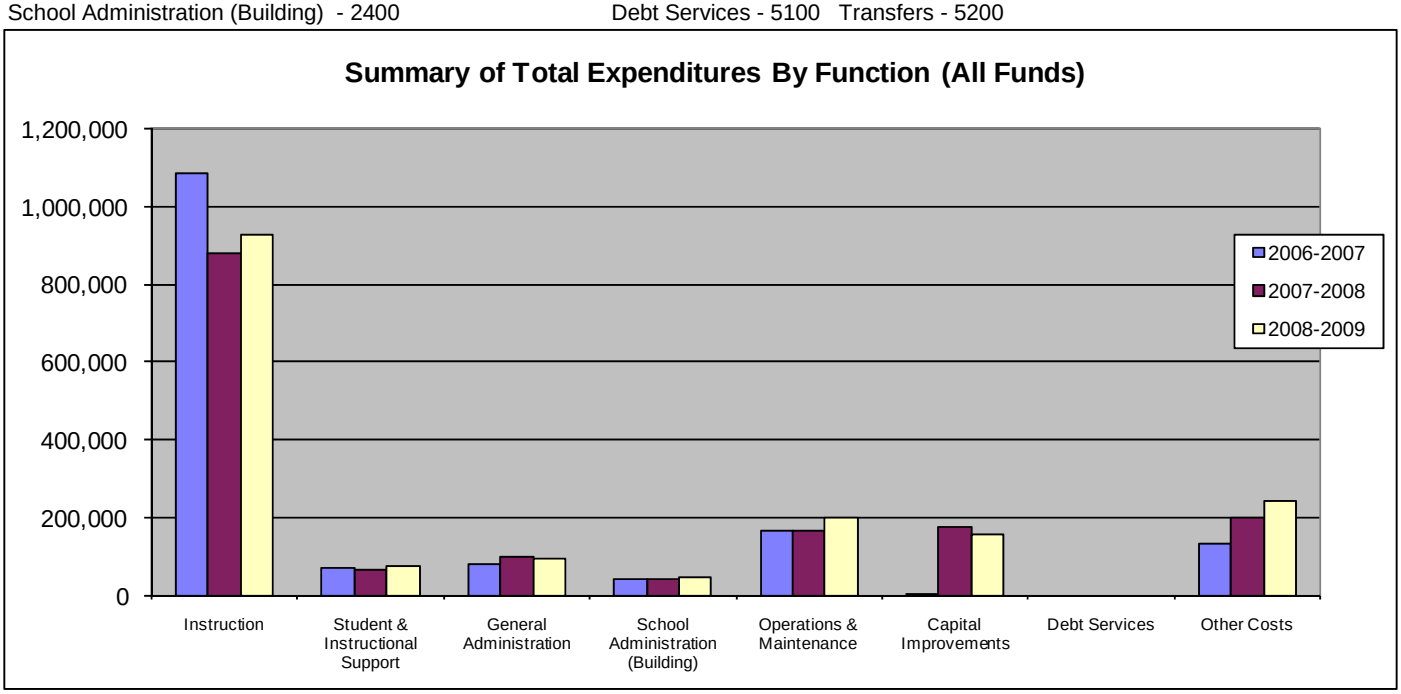
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,086,855	68%	881,761	54%	-19%	927,620	53%	5%
Student & Instructional Support	70,306	4%	65,961	4%	-6%	74,394	4%	13%
General Administration	80,614	5%	102,412	6%	27%	94,834	5%	-7%
School Administration (Building)	42,554	3%	44,457	3%	4%	46,206	3%	4%
Operations & Maintenance	166,639	10%	168,387	10%	1%	201,691	12%	20%
Capital Improvements	6,494	0%	178,823	11%	2654%	160,000	9%	-11%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	135,649	9%	201,176	12%	48%	242,820	14%	21%
Total Expenditures	1,589,111	100%	1,642,977	100%	3%	1,747,565	100%	6%
Amount per Pupil	$13,467		$16,596		23%	$20,804		25%

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.

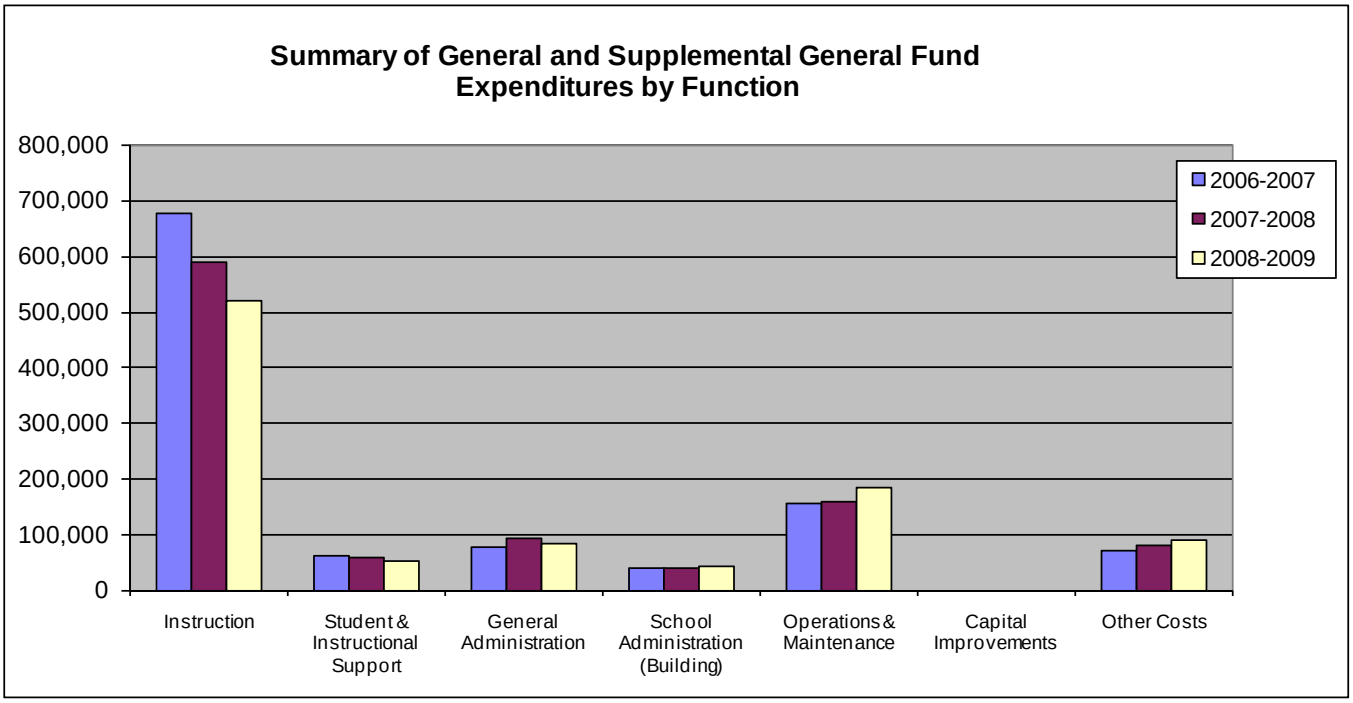
Further definition of what goes into each category:

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

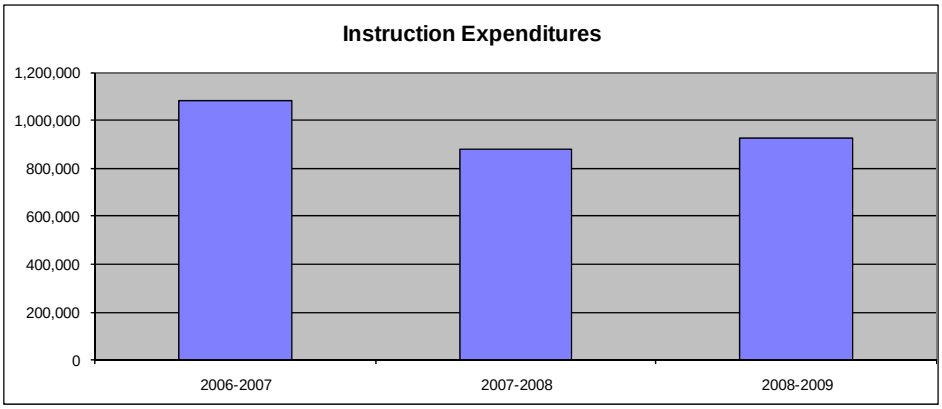
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	677,539	62%	590,852	57%	-13%	521,363	53%	-12%
Student & Instructional Support	62,618	6%	58,928	6%	-6%	52,650	5%	-11%
General Administration	77,080	7%	94,035	9%	22%	85,830	9%	-9%
School Administration (Building)	40,472	4%	42,335	4%	5%	43,250	4%	2%
Operations & Maintenance	155,726	14%	160,481	16%	3%	185,575	19%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	73,534	7%	82,546	8%	12%	92,025	9%	11%
Total Expenditures	1,086,969	100%	1,029,177	100%	-5%	980,693	100%	-5%
Amount per Pupil	$9,212		$10,396		13%	$11,675		12%



USD# 291

Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	677,539		590,852	-13%		521,363	-12%
Federal Funds	30,955		27,573	-11%		61,916	125%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		14,503	0%		32,597	125%
At Risk (K-12)	22,267		14,090	-37%		20,733	47%
Bilingual Education	0		0	0%		0	0%
Virtual Education						0	
Capital Outlay	7,025		4,415	-37%		10,000	127%
Driver Education	925		0	-100%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		50,040	0%		0	-100%
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	149,646		143,854	-4%		223,934	56%
Cost of Living	0		0	0%		0	0%
Vocational Education	50,262		0	-100%		0	0%
Gifts/Grants	112,562		3,801	-97%		20,006	426%
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	35,674		32,633	-9%		37,071	14%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	1,086,855		881,761	-19%		927,620	5%
Enrollment (FTE)*	118.0		99.0	-16%		84.0	-15%
Amount per Pupil	9,211		8,907	-3%		11,043	24%
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	1,086,855		881,761	-19%		927,620	5%



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.

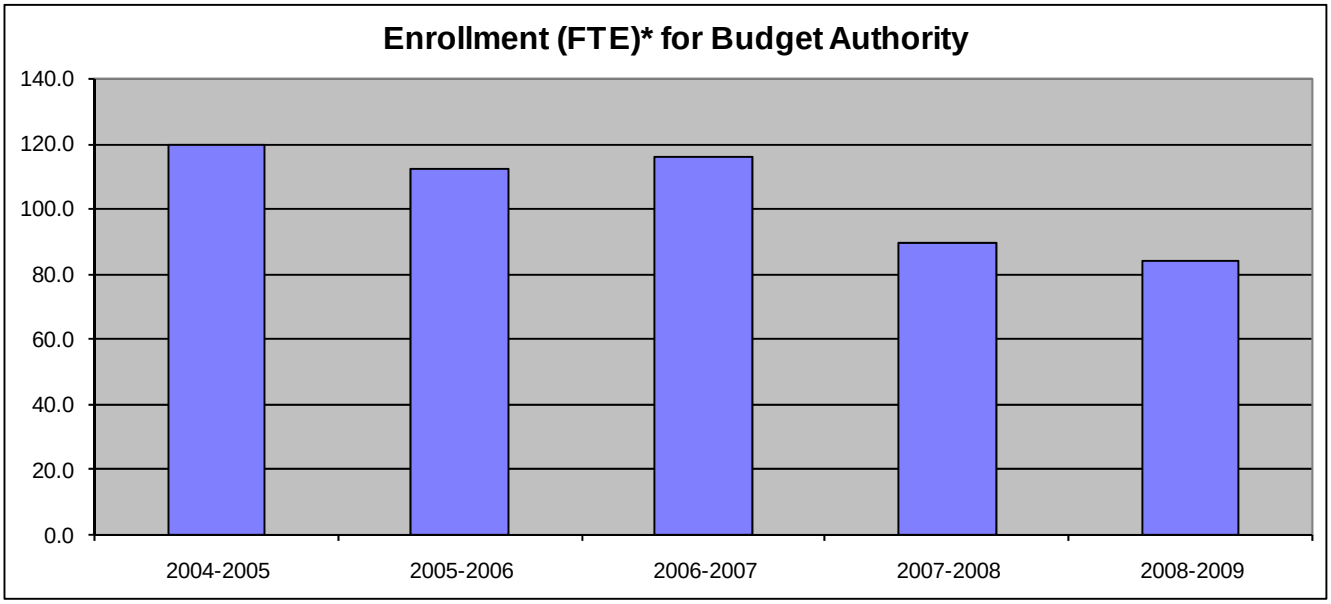
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

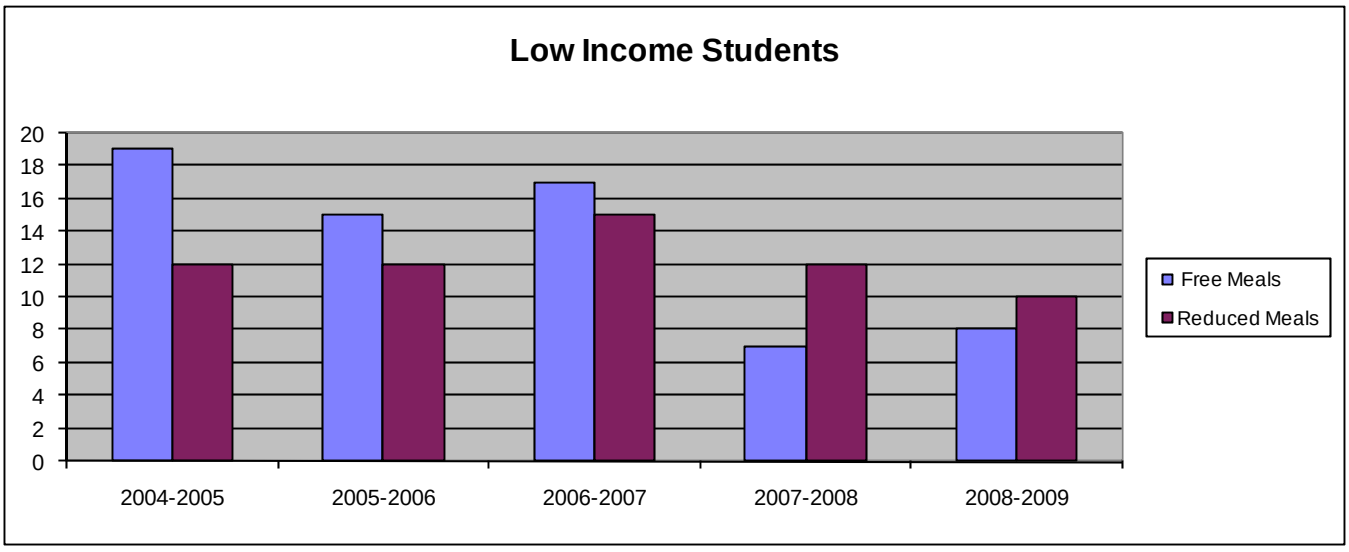
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,065,693	0	752,894	0		0	312,799
Supplemental General	105,000	6,346	0				98,654
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	32,597	28,597		0	0	4,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	20,733	733		0	0	20,000	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	267,000	249,738	0	0	0	0	113,720
Driver Training	0	32	0		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	71,508	17,002	590	10,872	0	21,000	22,044
Professional Development	7,985	2,285	700	0	0	5,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	223,934	68,934	0	0	15,000	140,000	0
Vocational Education	0	0		0	0	0	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	25,006	6					25,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	56,193	0	56,193				
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	61,916	66	xxxxxxxxxxx	61,850	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	1,937,565	373,739	810,377	72,722	15,000	190,000	572,217
Less Transfers	190,000						
TOTAL Budget Expenditures	$1,747,565						

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)*	120.0	112.2	-7%	115.9	3%	89.5	-23%	84.0	-6%
Number of Students - Free Meals	19	15	-21%	17	13%	7	-59%	8	14%
Number of Students - Reduced Meals	12	12	0%	15	25%	12	-20%	10	-17%

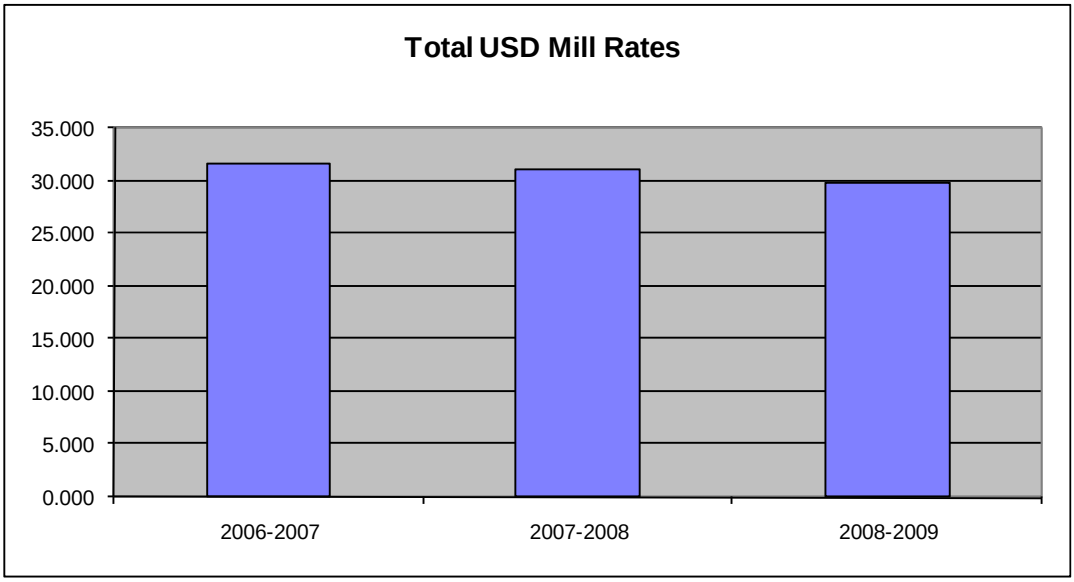




*FTE for state aid and budget authority purposes for the general fund.

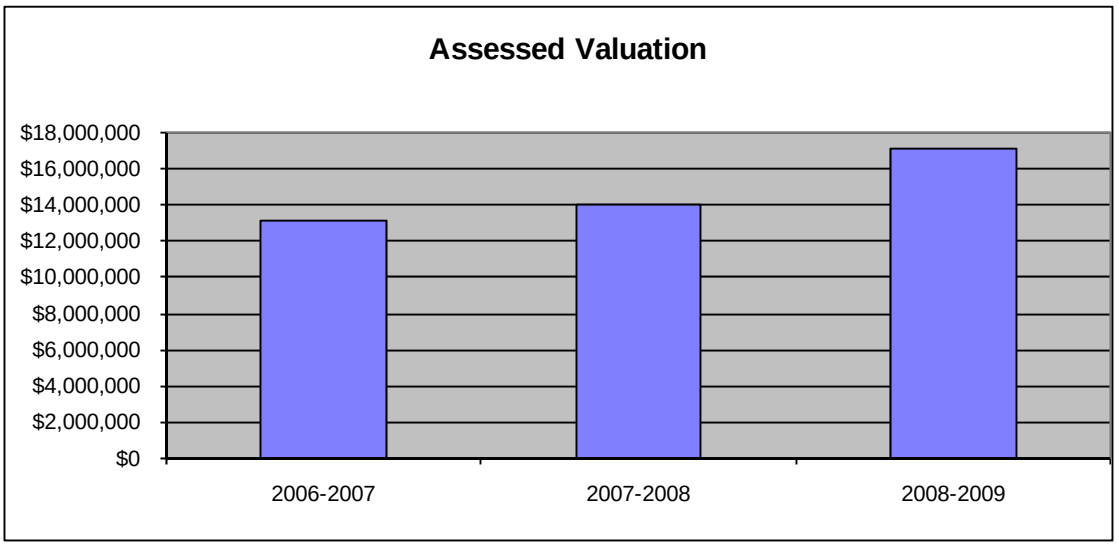
Miscellaneous Information
Mill Rates by Fund

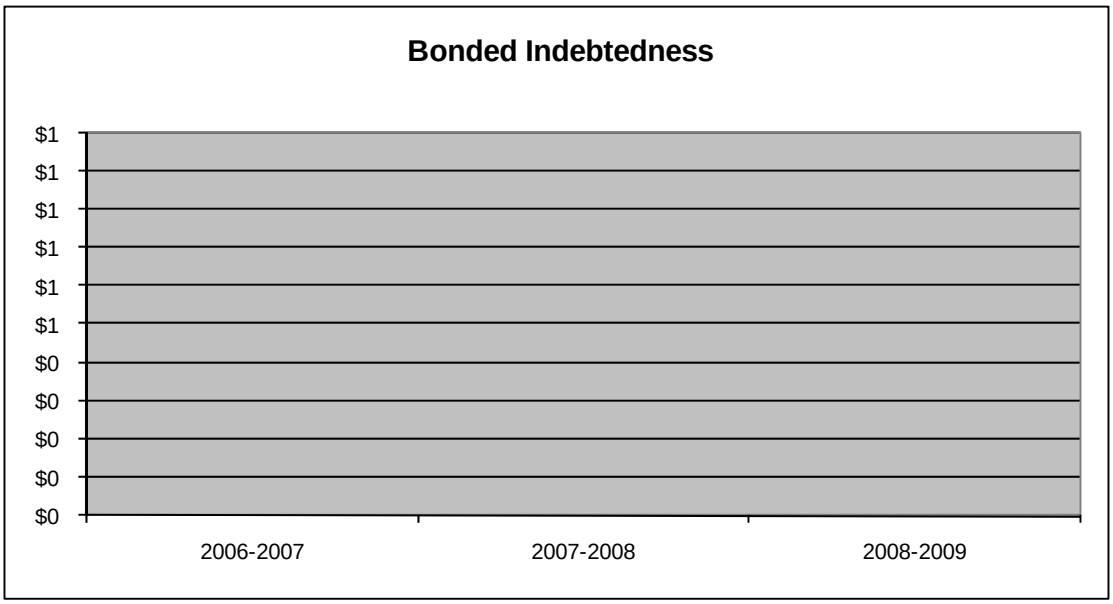
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	7.508	7.073	5.749
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.964	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**31.508**	**31.037**	**29.749**
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	$13,128,728	$14,050,992	$17,125,640
Bonded Indebtedness	0	0	0





USD# 291
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	1.0	70,900	70,900	1.0	74,470	74,470	1.0	75,900	75,900
Teachers (Full Time)	17.6	576,030	32,729	11.8	444,605	37,678	10.9	421,044	38,628
Other Certified (Licensed) Personnel	0.8	34,275	34,275	0.8	32,592	32,592	0.8	26,200	26,200
Classified Personnel	9.7	238,991	24,638	9.7	257,192	26,515	9.1	244,787	26,900
Substitutes/Temporary Help	XXXXXX	13,259	XXXXXXXXX	XXXXXX	26,712	XXXXXXXXX	XXXXXX	15,000	XXXXXXXXX

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