2008-09 Budget at a Glance

USD 305 - Salina

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Summary of Total Expenditures By Function
(All Funds)

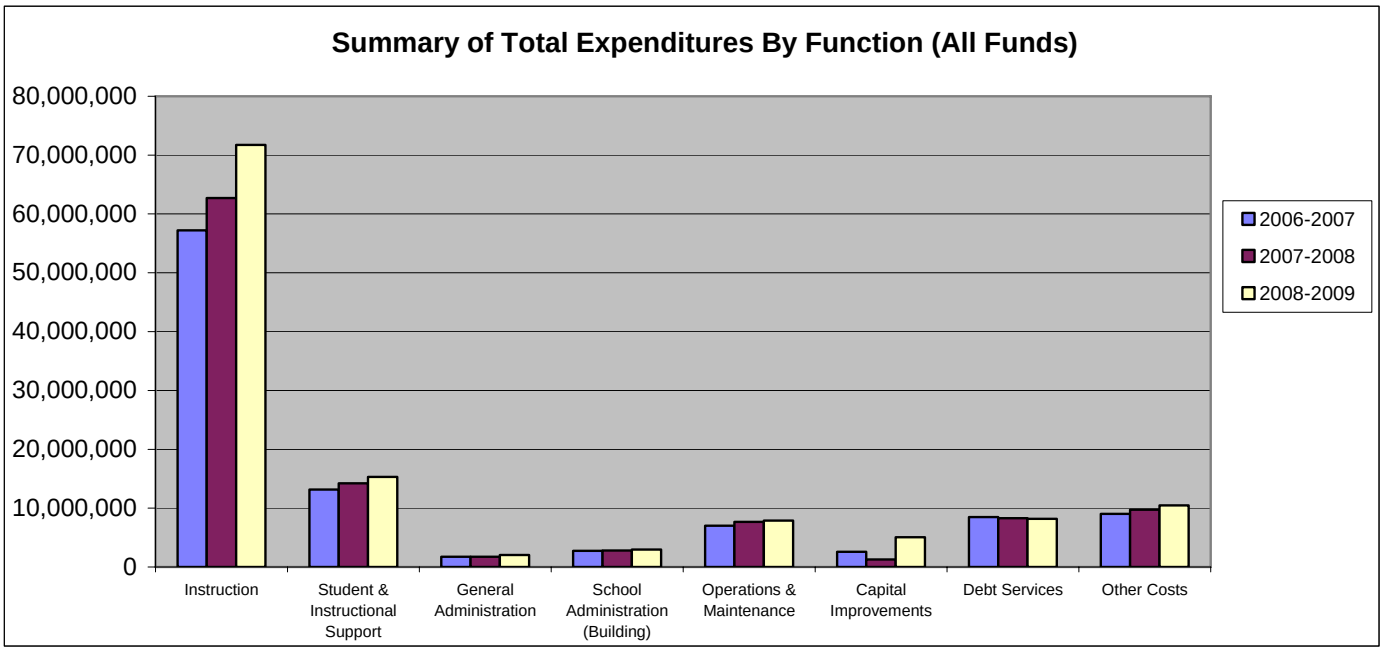
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	57,225,656	56%	62,703,941	58%	10%	71,741,471	58%	14%
Student & Instructional Support	13,161,967	13%	14,224,612	13%	8%	15,310,782	12%	8%
General Administration	1,737,158	2%	1,737,127	2%	0%	2,049,282	2%	18%
School Administration (Building)	2,755,414	3%	2,793,444	3%	1%	2,948,680	2%	6%
Operations & Maintenance	7,000,727	7%	7,646,933	7%	9%	7,891,622	6%	3%
Capital Improvements	2,573,345	3%	1,253,953	1%	-51%	5,065,000	4%	304%
Debt Services	8,462,016	8%	8,290,219	8%	-2%	8,189,704	7%	-1%
Other Costs	9,014,492	9%	9,729,597	9%	8%	10,454,018	8%	7%
Total Expenditures	101,930,775	100%	108,379,826	100%	6%	123,650,559	100%	14%
Amount per Pupil	$14,387		$15,466		7%	$17,539		13%

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.

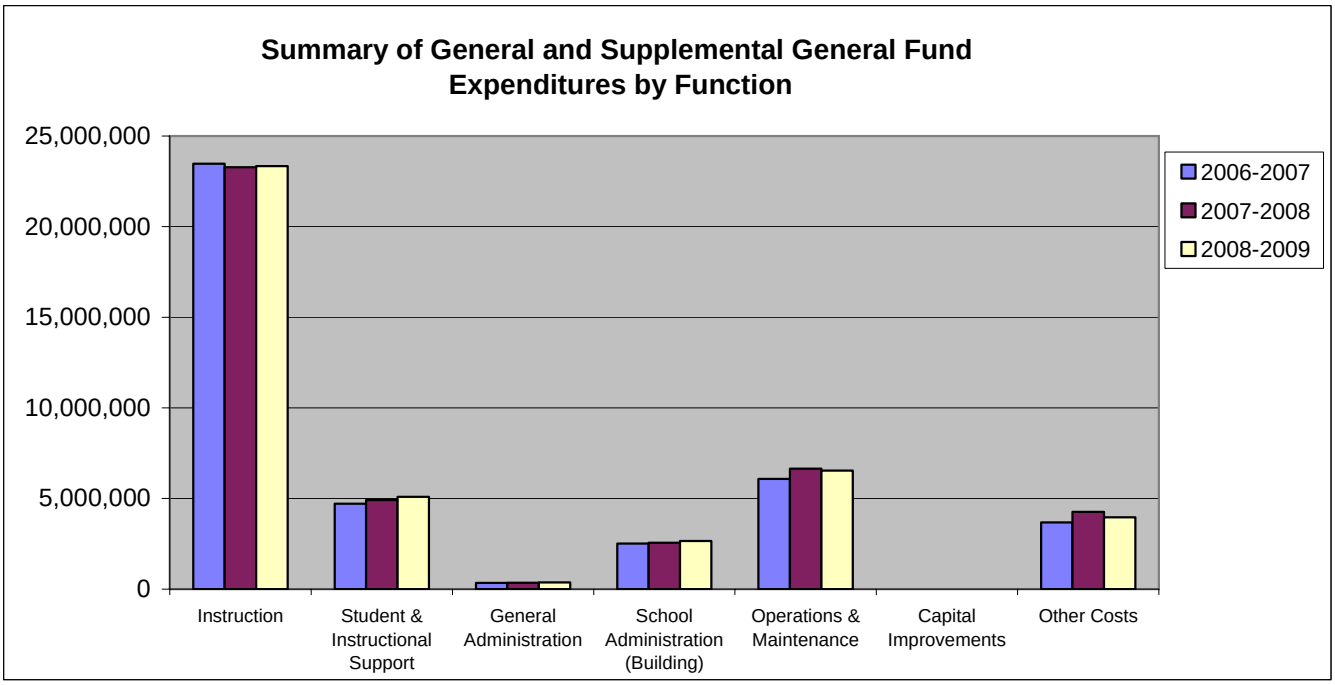
Further definition of what goes into each category:

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	23,473,026	58%	23,271,856	55%	-1%	23,341,250	56%	0%
Student & Instructional Support	4,716,622	12%	4,913,047	12%	4%	5,095,400	12%	4%
General Administration	337,980	1%	357,577	1%	6%	368,700	1%	3%
School Administration (Building)	2,512,210	6%	2,555,178	6%	2%	2,661,500	6%	4%
Operations & Maintenance	6,078,541	15%	6,648,129	16%	9%	6,542,000	16%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,678,291	9%	4,256,775	10%	16%	3,961,500	9%	-7%
Total Expenditures	40,796,670	100%	42,002,562	100%	3%	41,970,350	100%	0%
Amount per Pupil	$5,758		$5,994		4%	$5,953		-1%



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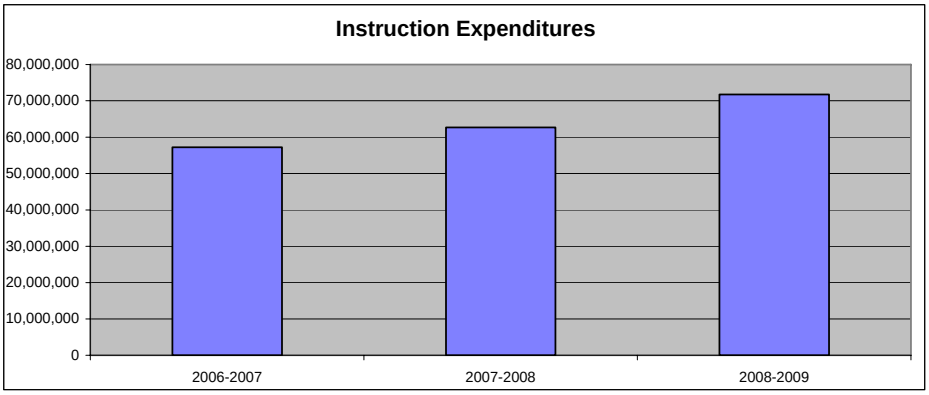
Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	16,161,440		15,455,621	-4%		15,431,992	0%
Federal Funds	4,413,466		4,228,049	-4%		4,425,000	5%
Supplemental General	7,311,586		7,816,235	7%		7,909,258	1%
At Risk (4yr Old)	137,346		122,193	-11%		154,500	26%
At Risk (K-12)	2,747,696		4,079,362	48%		5,511,250	35%
Bilingual Education	466,359		624,274	34%		758,500	22%
Virtual Education						0	
Capital Outlay	372,202		1,615,447	334%		2,970,000	84%
Driver Education	26,059		20,278	-22%		36,500	80%
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	33,692		34,496	2%		77,627	125%
Special Education	7,118,554		8,941,614	26%		10,447,992	17%
Cost of Living	0		0	0%		0	0%
Vocational Education	838,736		828,844	-1%		950,000	15%
Gifts/Grants	93,806		150,034	60%		172,600	15%
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	2,146,095		2,432,958	13%		3,162,846	30%
Contingency Reserve	0		0	0%			
Text Book & Student Material	53,917		46,338	-14%			
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	41,920,954		46,395,743	11%		52,008,065	12%
Enrollment (FTE)*	7,084.7		7,007.5	-1%		7,050.0	1%
Amount per Pupil	5,917		6,621	12%		7,377	11%
Adult Education	277,497		273,907	-1%		340,500	24%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	1,678,392		1,881,032	12%		3,652,906	94%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	13,348,813		14,153,259	6%		15,740,000	11%
TOTAL	57,225,656		62,703,941	10%		71,741,471	14%



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.

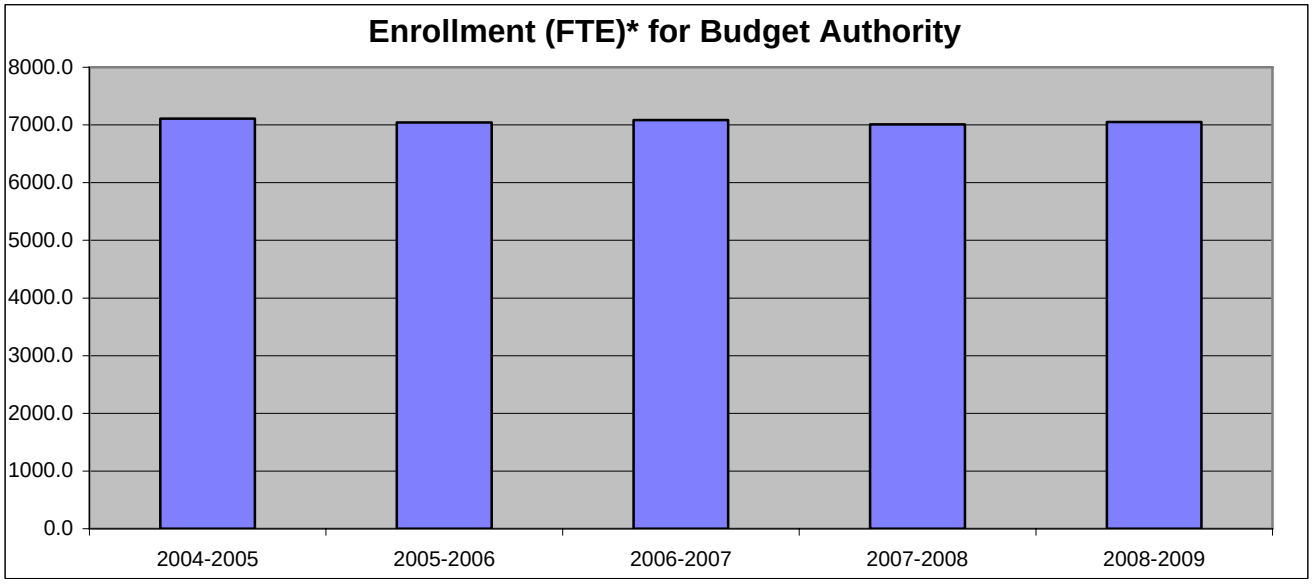
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

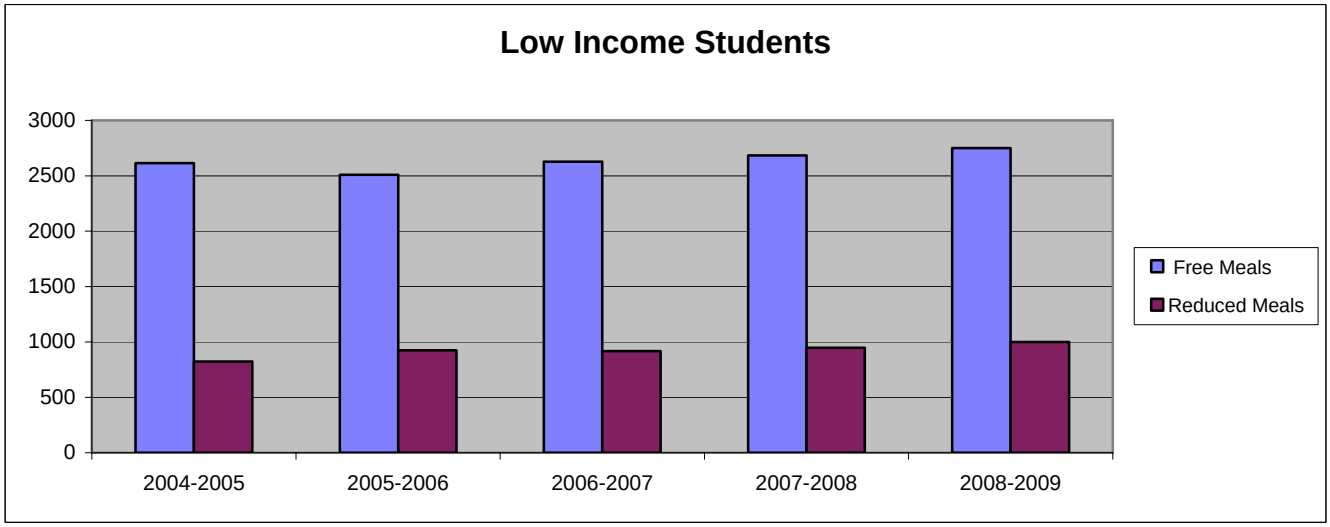
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	46,967,192	0	39,288,741	0		0	7,678,451
Supplemental General	14,090,158	1,596	5,073,866				9,014,696
Adult Education	476,500	291,948	56,920	128,492	0	0	260,394
At Risk (4yr Old)	175,000	0		0	0	175,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	6,084,070	397,110		0	0	5,650,000	40,000
Bilingual Education	800,000	0		0	0	800,000	0
Virtual Education	0	0			0	0	0
Capital Outlay	6,820,000	6,182,719	566,825	0	850,000	0	2,905,785
Driver Training	36,500	18,363	14,040		0	0	18,500
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	4,199,400	356,228	48,195	2,114,187	0	500,000	1,497,900
Professional Development	402,500	258,110	40,250	0	0	250,000	0
Parent Education Program	182,500	54,439	79,283	0	0	50,000	0
Summer School	77,627	70,827		0	0	0	10,000
Special Education	11,866,242	2,369,260	0	0	0	10,712,000	0
Vocational Education	950,000	0		0	0	950,000	0
Area Vocational School	6,835,726	2,745,615	2,431,734	570,000	0	0	1,088,377
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	208,650	94,676					125,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	4,830,762	0	4,830,762				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	8,189,704	6,148,691	1,800,954		0		5,810,826
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	21790300	3,173,363	0	3,465,000	0	0	16,633,642
Federal Funds	7,740,000	-88,335	xxxxxxxxxxx	7,844,500	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	142,722,831	22,074,610	54,231,570	14,122,179	850,000	19,087,000	45,083,571
Less Transfers	19,087,000						
TOTAL Budget Expenditures	$123,635,831						

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)*	7,107.3	7,042.6	-1%	7,084.7	1%	7,007.5	-1%	7,050.0	1%
Number of Students - Free Meals	2,615	2,510	-4%	2,628	5%	2,684	2%	2,750	2%
Number of Students - Reduced Meals	823	924	12%	918	-1%	947	3%	1,000	6%

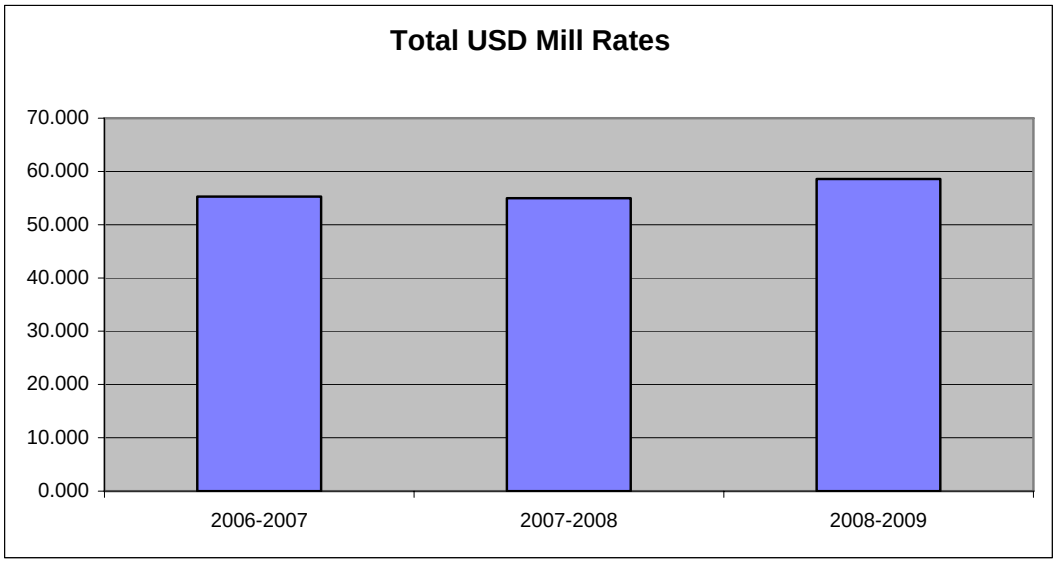




*FTE for state aid and budget authority purposes for the general fund.

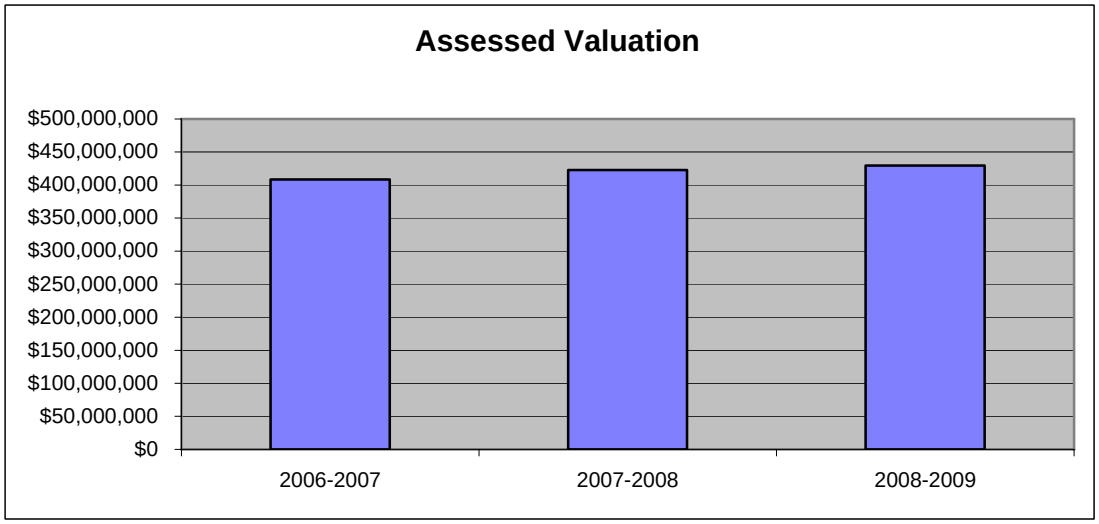
Miscellaneous Information
Mill Rates by Fund

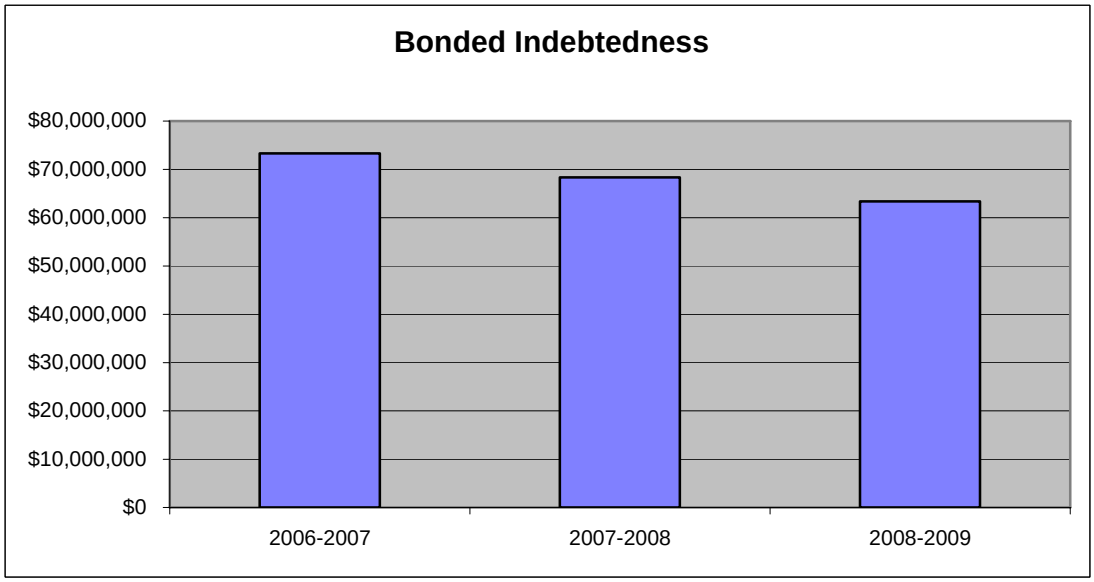
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	17.442	18.355	19.879
Adult Education	0.496	0.490	0.500
Capital Outlay	3.965	3.916	6.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.349	12.229	12.226
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	**55.252**	**54.990**	**58.605**
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	$408,461,416	$422,592,788	$429,412,939
Bonded Indebtedness	73,335,000	68,375,000	63,380,000





USD# 305
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)	46.9	3,962,559	84,490	46.4	4,038,904	87,045	46.9	4,240,000	90,405
Teachers (Full Time)	597.0	28,666,658	48,018	611.0	30,109,682	49,279	609.4	31,415,000	51,551
Other Certified (Licensed) Personnel	129.7	6,923,434	53,380	125.0	6,950,288	55,602	125.0	7,270,000	58,160
Classified Personnel	615.4	17,367,517	28,222	618.3	18,429,185	29,806	601.3	18,750,000	31,182
Substitutes/Temporary Help	XXXXXXX	1,117,188	XXXXXXXXXXX	XXXXXXX	1,052,766	XXXXXXXXXXX	XXXXXXX	1,150,000	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 (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