2008-09 Budget at a Glance

USD 404 - Riverton

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Summary of Total Expenditures By Function
(All Funds)

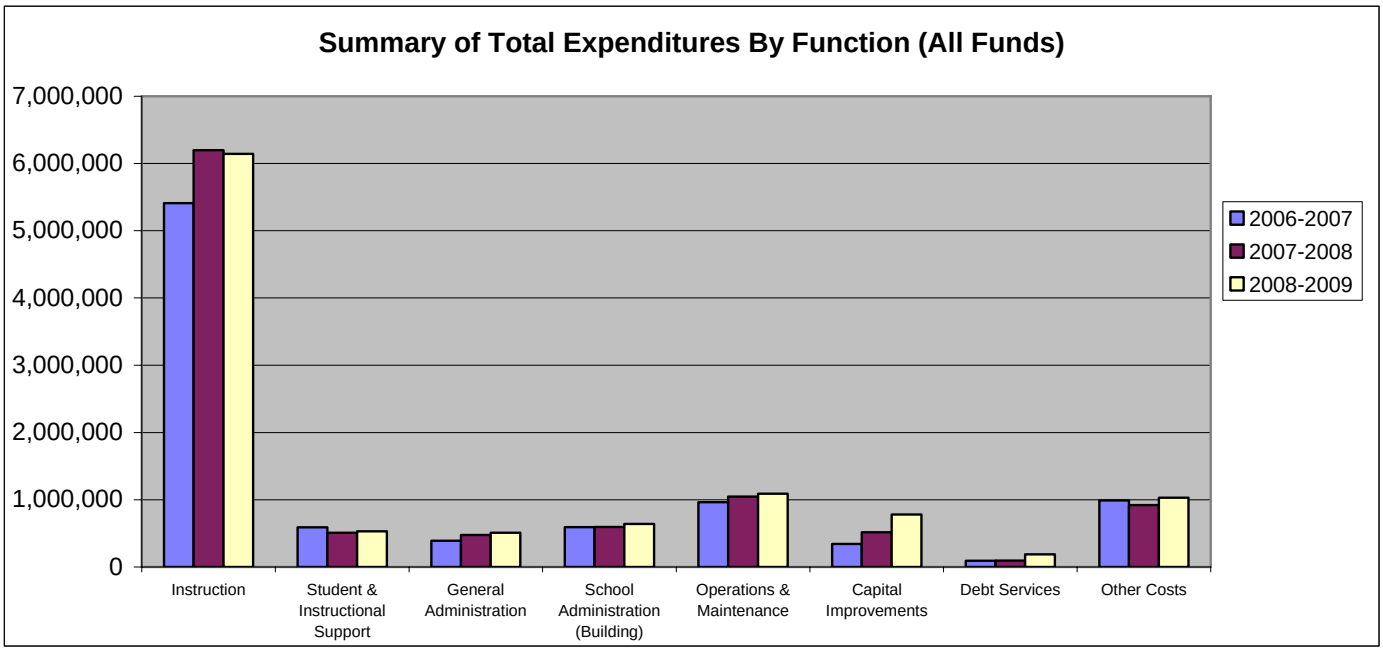
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	5,410,756	58%	6,198,077	60%	15%	6,143,170	56%	-1%
Student & Instructional Support	591,513	6%	508,523	5%	-14%	530,716	5%	4%
General Administration	389,739	4%	475,084	5%	22%	508,665	5%	7%
School Administration (Building)	591,698	6%	594,602	6%	0%	638,195	6%	7%
Operations & Maintenance	964,845	10%	1,047,123	10%	9%	1,091,023	10%	4%
Capital Improvements	342,692	4%	514,946	5%	50%	779,730	7%	51%
Debt Services	92,820	1%	94,478	1%	2%	188,876	2%	100%
Other Costs	987,875	11%	919,159	9%	-7%	1,030,194	9%	12%
Total Expenditures	9,371,938	100%	10,351,992	100%	10%	10,910,569	100%	5%
Amount per Pupil	$10,518		$11,477		9%	$12,863		12%

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.

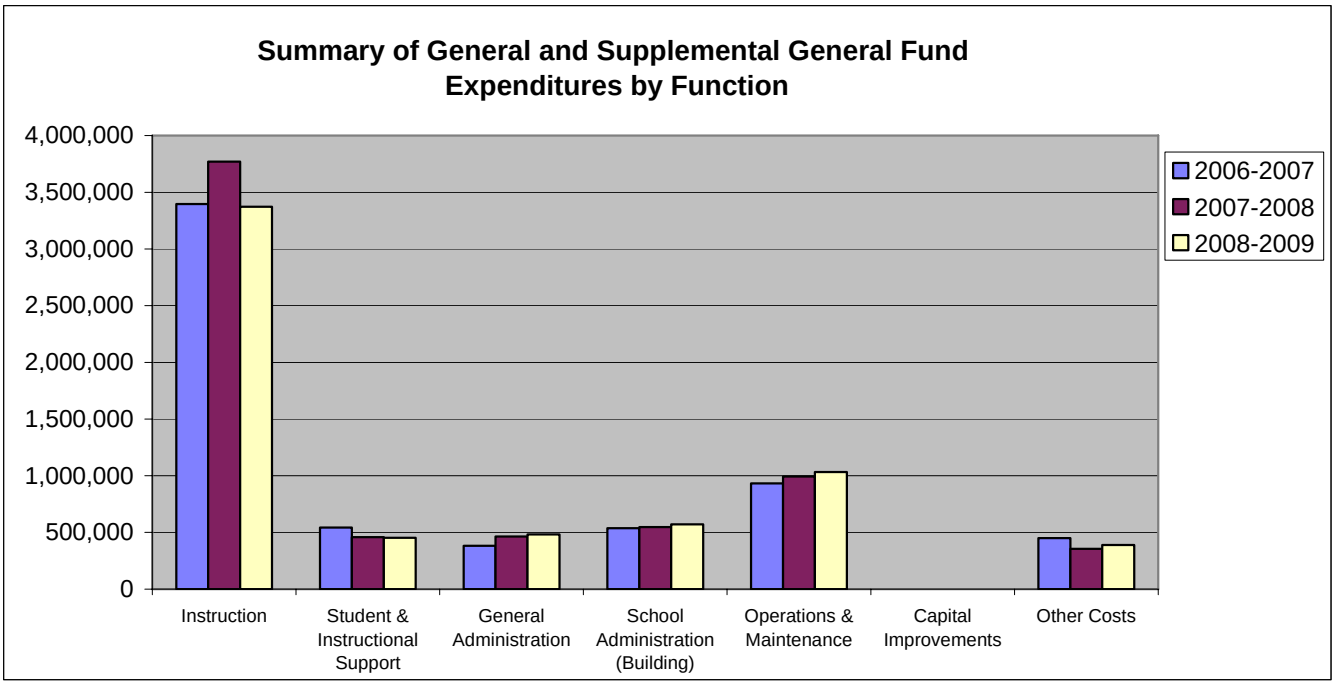
Further definition of what goes into each category:

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	3,396,570	54%	3,770,456	57%	11%	3,373,500	54%	-11%
Student & Instructional Support	543,232	9%	457,974	7%	-16%	452,150	7%	-1%
General Administration	381,627	6%	464,391	7%	22%	482,900	8%	4%
School Administration (Building)	536,902	9%	546,463	8%	2%	571,950	9%	5%
Operations & Maintenance	931,673	15%	992,511	15%	7%	1,031,750	16%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	449,726	7%	355,194	5%	-21%	389,650	6%	10%
Total Expenditures	6,239,730	100%	6,586,989	100%	6%	6,301,900	100%	-4%
Amount per Pupil	$7,003		$7,303		4%	$7,430		2%



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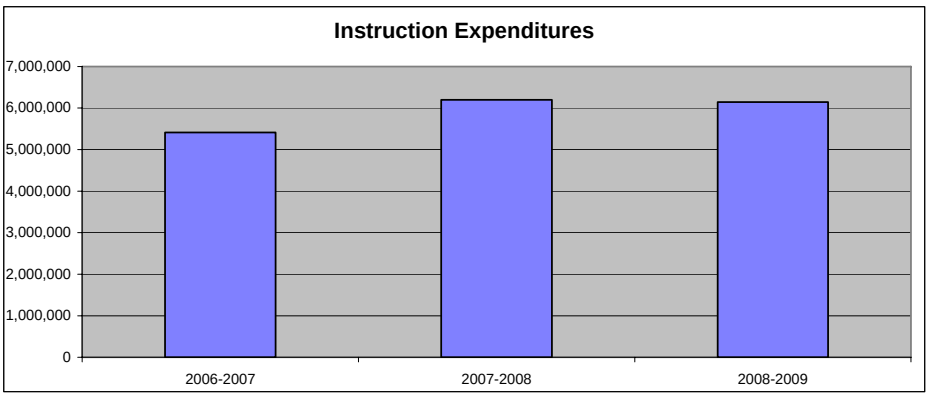
Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	2,712,986		3,354,836	24%		3,083,500	-8%
Federal Funds	202,586		193,071	-5%		241,852	25%
Supplemental General	683,584		415,620	-39%		290,000	-30%
At Risk (4yr Old)	21,600		23,996	11%		34,000	42%
At Risk (K-12)	375,878		591,498	57%		640,151	8%
Bilingual Education	0		0	0%		0	0%
Virtual Education						0	
Capital Outlay	0		0	0%		0	0%
Driver Education	9,535		5,818	-39%		10,329	78%
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	731,336		882,480	21%		1,039,906	18%
Cost of Living	0		0	0%		0	0%
Vocational Education	406,779		419,740	3%		450,000	7%
Gifts/Grants	74,795		72,341	-3%		115,600	60%
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	191,602		217,080	13%		237,832	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	75		21,597	28696%			
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	5,410,756		6,198,077	15%		6,143,170	-1%
Enrollment (FTE)*	891.0		902.0	1%		848.2	-6%
Amount per Pupil	6,073		6,871	13%		7,243	5%
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	5,410,756		6,198,077	15%		6,143,170	-1%



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.

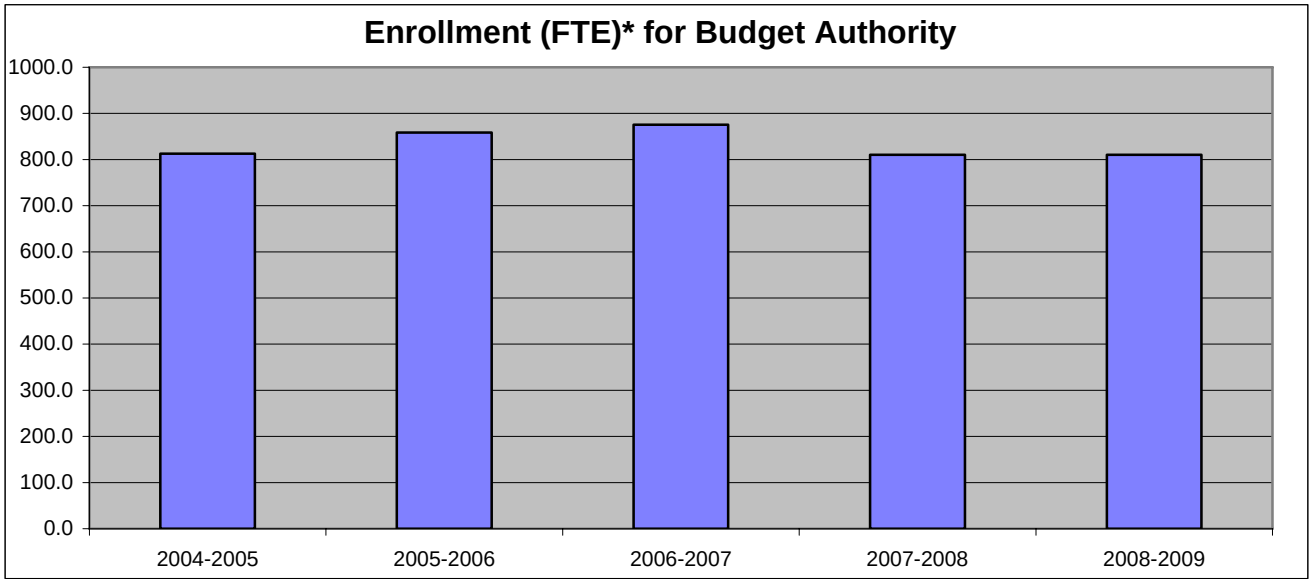
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

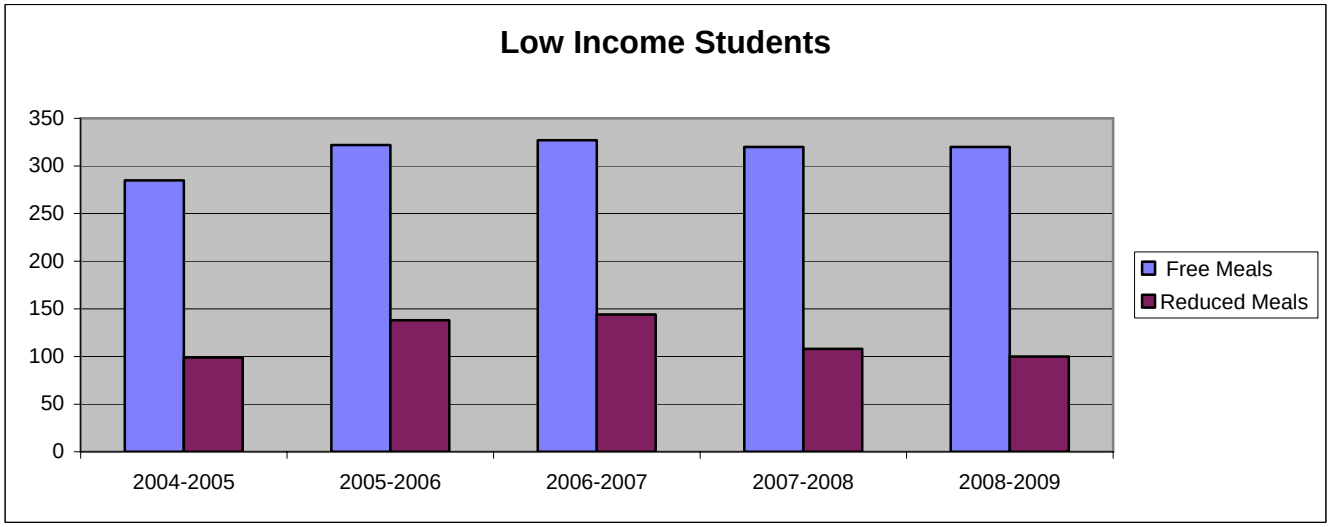
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,532,469	1	6,049,746	0		0	482,722
Supplemental General	1,959,741	39,664	1,210,336				709,741
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	34,000	0		0	0	34,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	675,741	0		0	0	675,741	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	779,730	773,781	0	0	0	0	5,949
Driver Training	10,329	4,929	5,400		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	523,581	61,747	5,193	226,785	0	95,569	134,287
Professional Development	28,500	4,946	3,000	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	1,105,006	205,006	0	0	0	900,000	0
Vocational Education	450,000	0		0	0	450,000	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	115,600	53,968					95,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	455,454	0	455,454				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	188,876	239,127	86,877		0		8,227
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	241,852	26,852	xxxxxxxxxxx	215,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	13,100,879	1,410,021	7,816,006	441,785	0	2,190,310	1,435,926
Less Transfers	2,190,310						
TOTAL Budget Expenditures	$10,910,569						

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)*	812.6	858.6	6%	875.5	2%	810.2	-7%	810.2	0%
Number of Students - Free Meals	285	322	13%	327	2%	320	-2%	320	0%
Number of Students - Reduced Meals	99	138	39%	144	4%	108	-25%	100	-7%

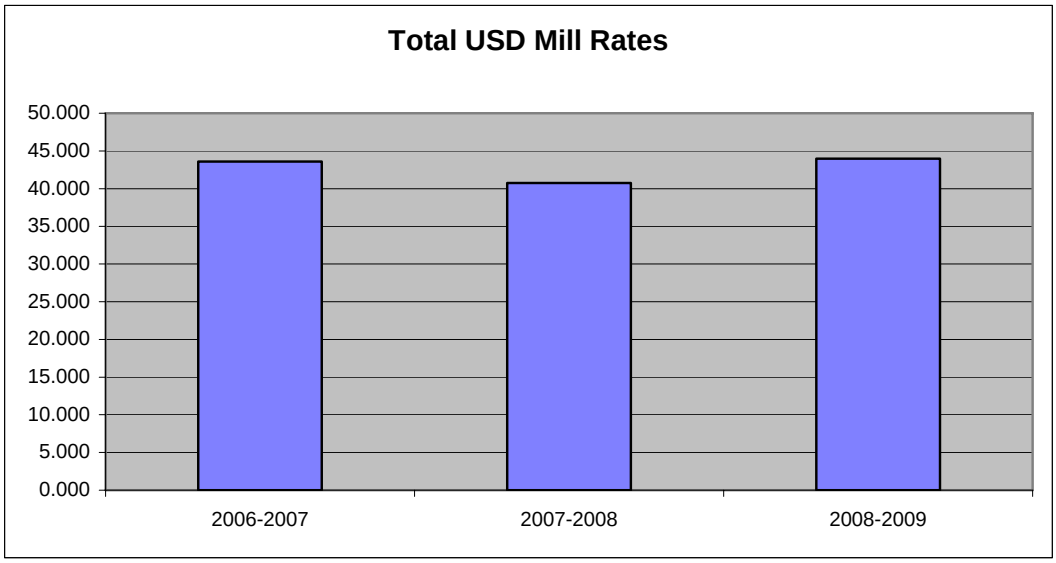




*FTE for state aid and budget authority purposes for the general fund.

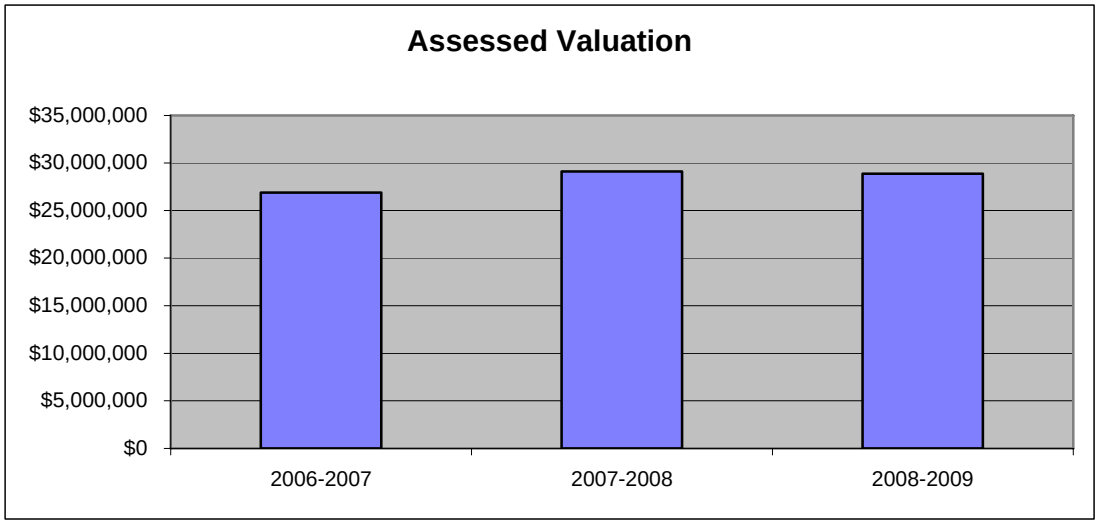
Miscellaneous Information
Mill Rates by Fund

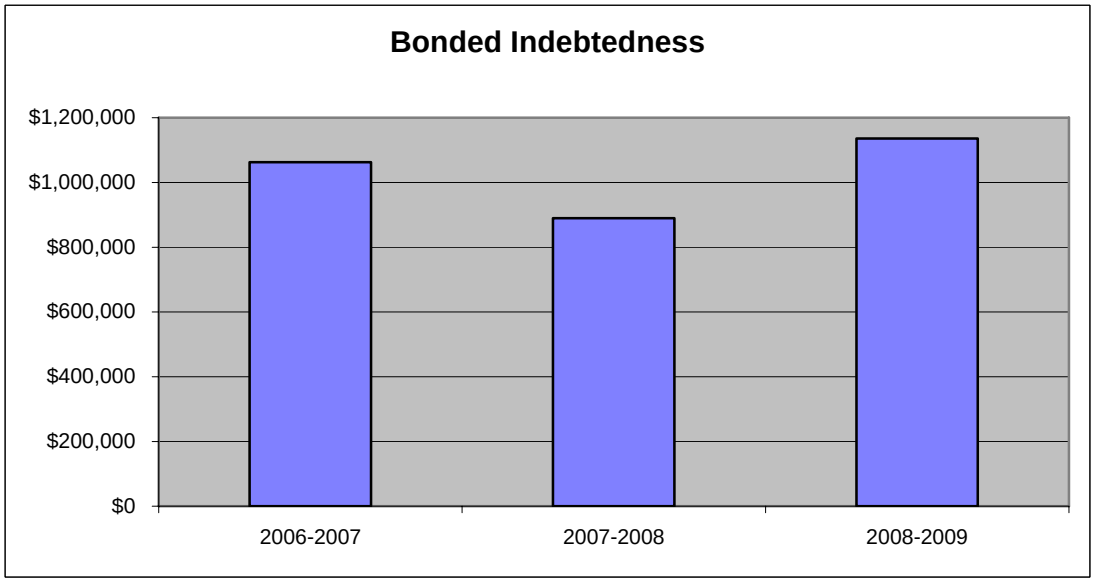
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	21.291	17.331	23.982
Adult Education	0.000	0.000	0.000
Capital Outlay	0.498	1.999	0.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	1.814	1.416	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	**43.603**	**40.746**	**43.982**
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	$26,889,071	$29,104,209	$28,868,912
Bonded Indebtedness	1,062,893	889,429	1,135,965





USD# 404
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)	9.5	604,186	63,599	9.5	631,434	66,467	9.5	640,220	67,392
Teachers (Full Time)	63.0	2,975,885	47,236	63.6	3,109,157	48,886	62.6	3,233,523	51,654
Other Certified (Licensed) Personnel	7.0	347,330	49,619	7.0	358,955	51,279	7.0	373,313	53,330
Classified Personnel	45.0	1,049,925	23,332	45.0	1,130,782	25,128	45.0	1,176,013	26,134
Substitutes/Temporary Help	XXXXXXX	158,221	XXXXXXXXXXX	XXXXXXX	156,436	XXXXXXXXXXX	XXXXXXX	160,000	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