2008-09 Budget at a Glance

USD 440 - Halstead

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Summary of Total Expenditures By Function
(All Funds)

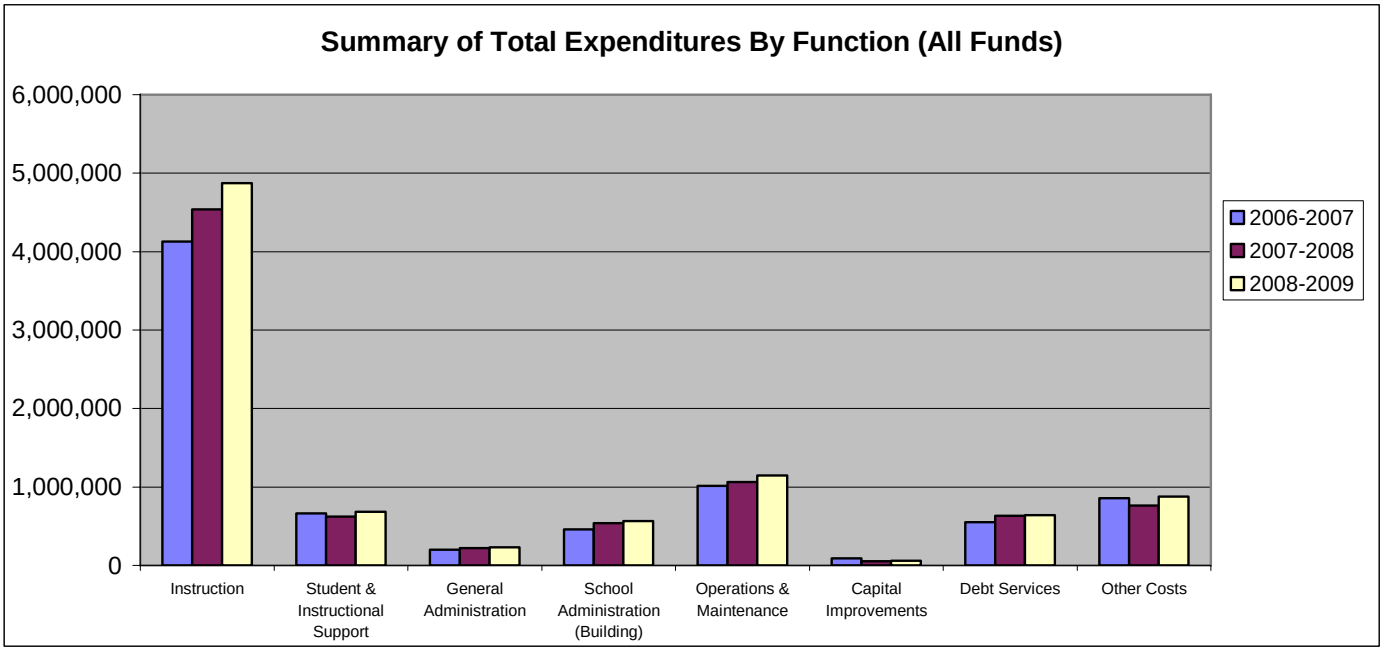
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	4,129,092	52%	4,536,649	54%	10%	4,871,050	54%	7%
Student & Instructional Support	663,780	8%	623,002	7%	-6%	684,200	8%	10%
General Administration	202,577	3%	221,519	3%	9%	230,772	3%	4%
School Administration (Building)	457,952	6%	538,130	6%	18%	564,400	6%	5%
Operations & Maintenance	1,015,589	13%	1,061,567	13%	5%	1,146,300	13%	8%
Capital Improvements	89,994	1%	53,562	1%	-40%	60,000	1%	12%
Debt Services	552,400	7%	635,650	8%	15%	639,963	7%	1%
Other Costs	856,522	11%	764,471	9%	-11%	875,903	10%	15%
Total Expenditures	7,967,906	100%	8,434,550	100%	6%	9,072,588	100%	8%
Amount per Pupil	$10,457		$11,245		8%	$11,860		5%

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.

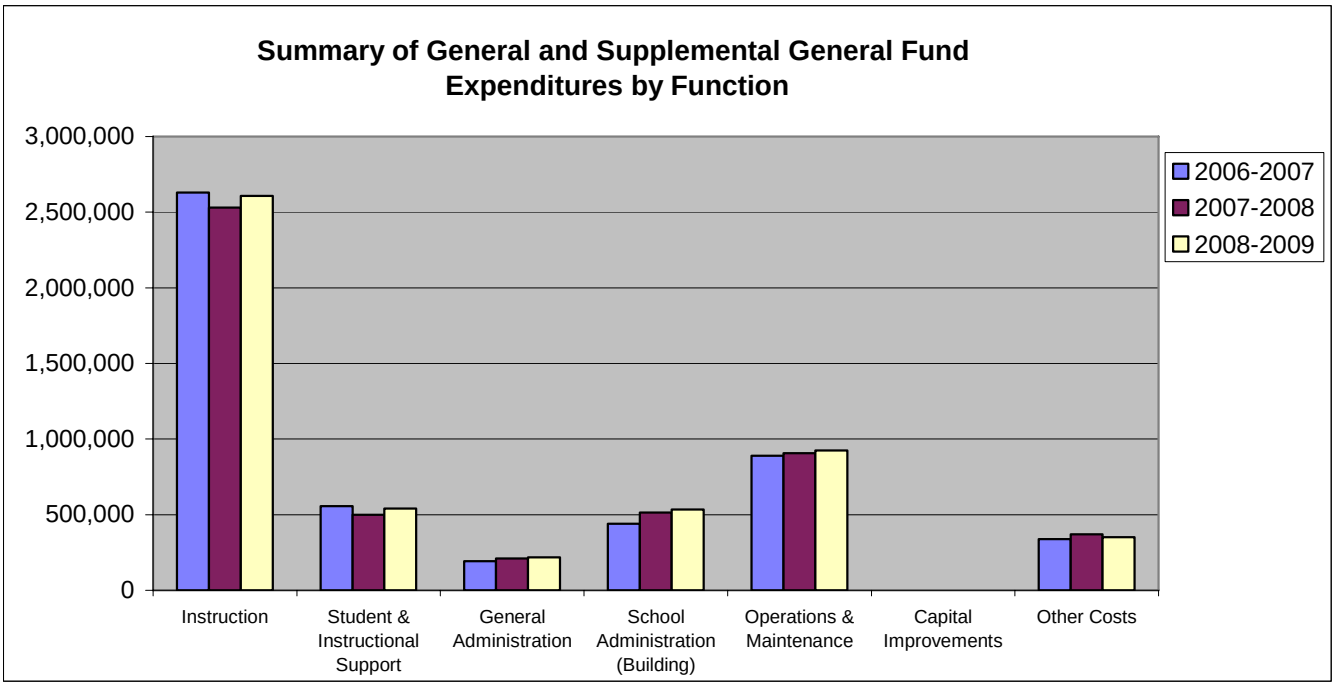
Further definition of what goes into each category:

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	2,630,491	52%	2,529,879	50%	-4%	2,607,500	50%	3%
Student & Instructional Support	557,118	11%	498,725	10%	-10%	540,500	10%	8%
General Administration	193,219	4%	210,942	4%	9%	217,772	4%	3%
School Administration (Building)	440,947	9%	514,332	10%	17%	535,400	10%	4%
Operations & Maintenance	889,230	18%	905,873	18%	2%	924,000	18%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	337,666	7%	369,423	7%	9%	350,700	7%	-5%
Total Expenditures	5,048,671	100%	5,029,174	100%	0%	5,175,872	100%	3%
Amount per Pupil	$6,626		$6,705		1%	$6,766		1%



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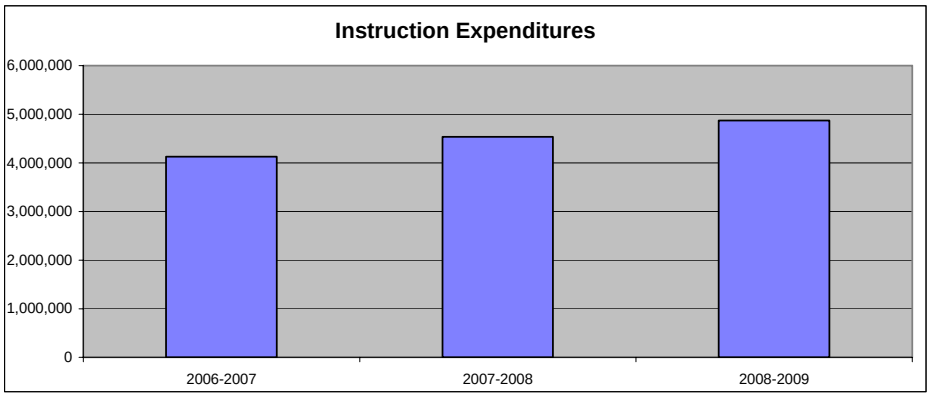
Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	2,492,814		2,438,536	-2%		2,502,000	3%
Federal Funds	84,923		84,589	0%		85,950	2%
Supplemental General	137,677		91,343	-34%		105,500	15%
At Risk (4yr Old)	18,819		39,205	108%		51,750	32%
At Risk (K-12)	195,109		231,045	18%		299,350	30%
Bilingual Education	0		0	0%		0	0%
Virtual Education						0	
Capital Outlay	170,961		328,328	92%		350,000	7%
Driver Education	4,688		4,262	-9%		11,250	164%
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	1,744		4,886	180%		8,000	64%
Special Education	708,200		891,213	26%		1,012,250	14%
Cost of Living	0		0	0%		0	0%
Vocational Education	109,999		195,521	78%		215,000	10%
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	168,451		190,384	13%		230,000	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	35,707		37,337	5%			
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	4,129,092		4,536,649	10%		4,871,050	7%
Enrollment (FTE)*	762.0		750.1	-2%		765.0	2%
Amount per Pupil	5,419		6,048	12%		6,367	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	4,129,092		4,536,649	10%		4,871,050	7%



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.

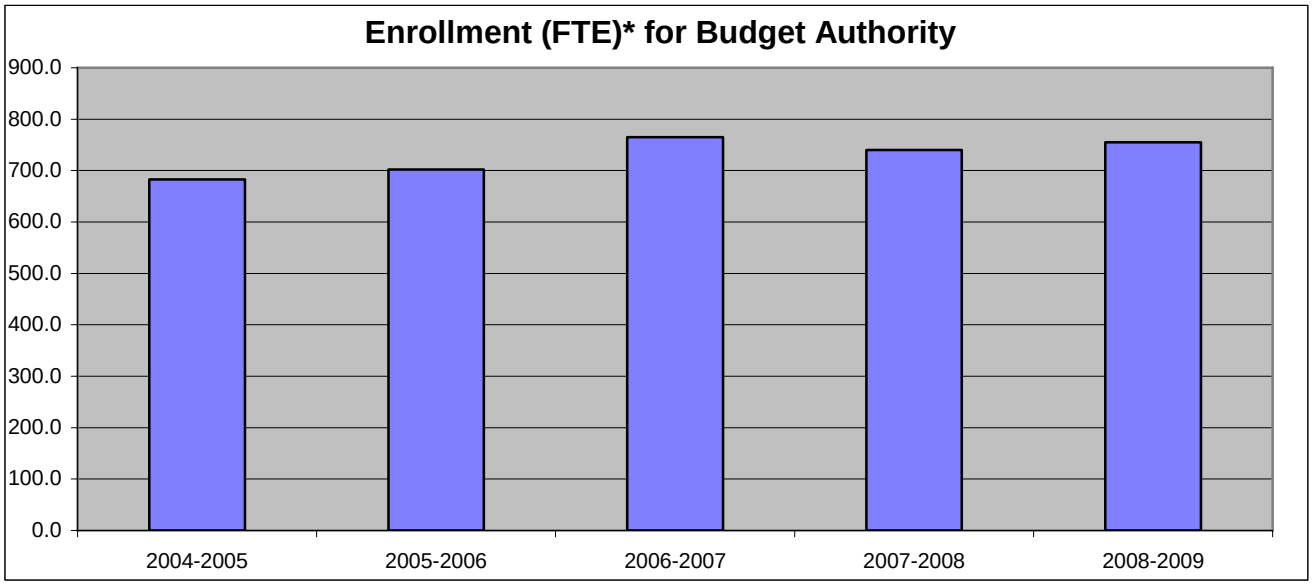
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

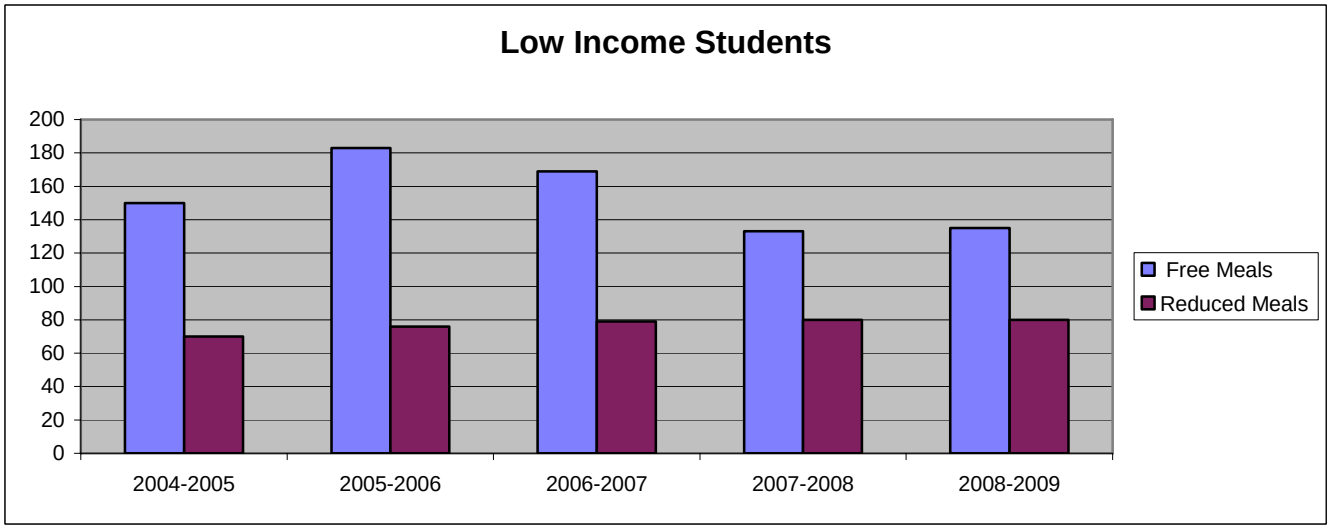
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,927,364	0	5,397,996	0		0	529,368
Supplemental General	1,095,000	95,232	576,080				423,688
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	66,000	0		0	0	66,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	335,000	0		0	0	335,000	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	600,000	409,781	50,339	0	30,000	118,547	138,523
Driver Training	30,000	35,693	3,780		0	0	27
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	430,000	91,450	3,918	119,968	0	59,000	175,664
Professional Development	70,000	50,150	5,927	0	0	50,000	73
Parent Education Program	30,000	17,788	0	0	0	20,000	212
Summer School	8,000	7,099		0	0	0	901
Special Education	1,050,000	214,429	0	0	0	982,945	2,626
Vocational Education	215,000	0		0	0	215,000	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	320,003	0	320,003				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	639,963	479,935	236,786		0		456,336
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	102,750	0	xxxxxxxxxx	102,750	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
SUBTOTAL	10,919,080	1,401,557	6,594,829	222,718	30,000	1,846,492	1,727,418
Less Transfers	1,846,492						
TOTAL Budget Expenditures	$9,072,588						

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)*	682.9	701.9	3%	765.2	9%	740.1	-3%	755.0	2%
Number of Students - Free Meals	150	183	22%	169	-8%	133	-21%	135	2%
Number of Students - Reduced Meals	70	76	9%	79	4%	80	1%	80	0%

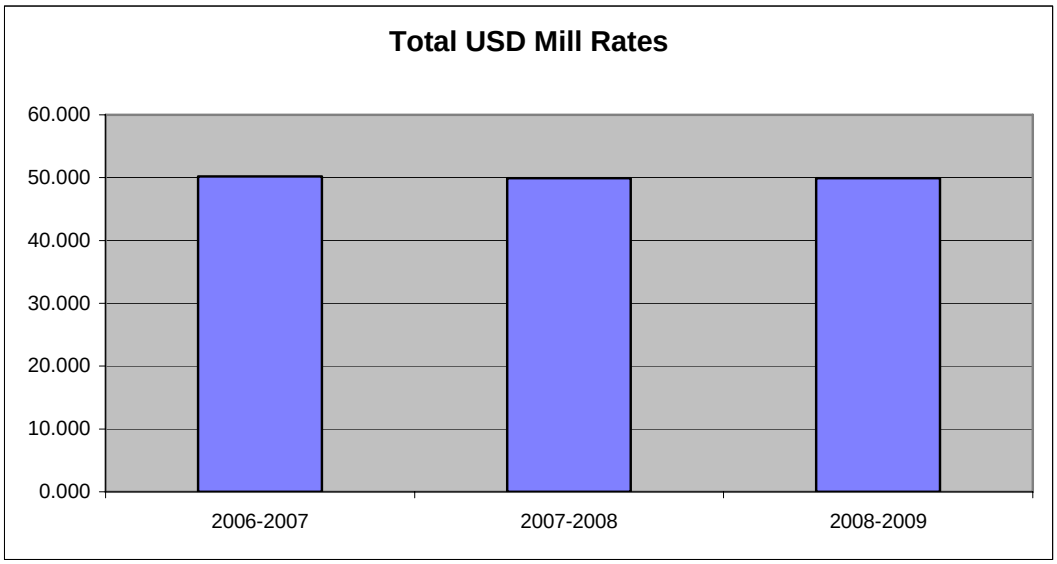




*FTE for state aid and budget authority purposes for the general fund.

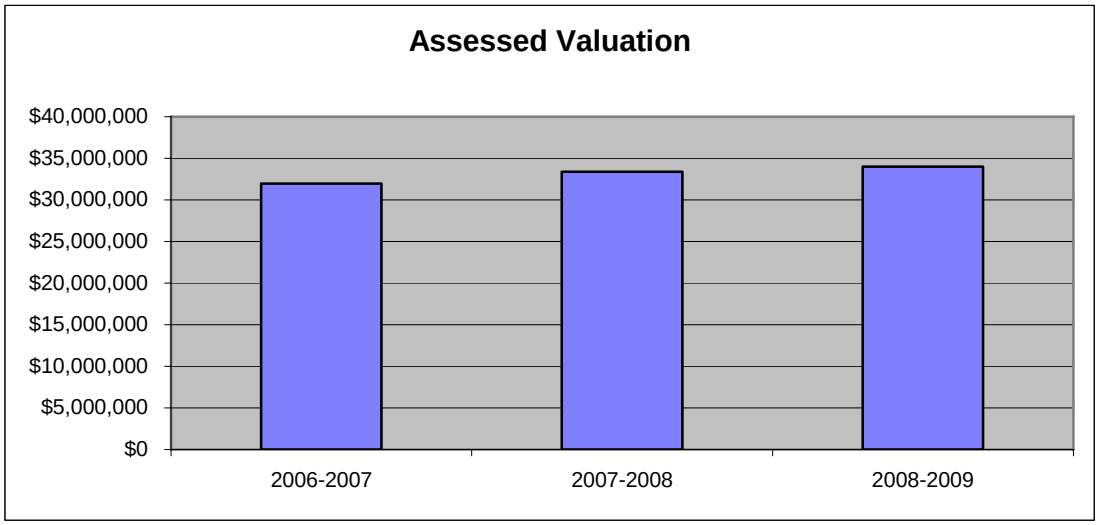
Miscellaneous Information
Mill Rates by Fund

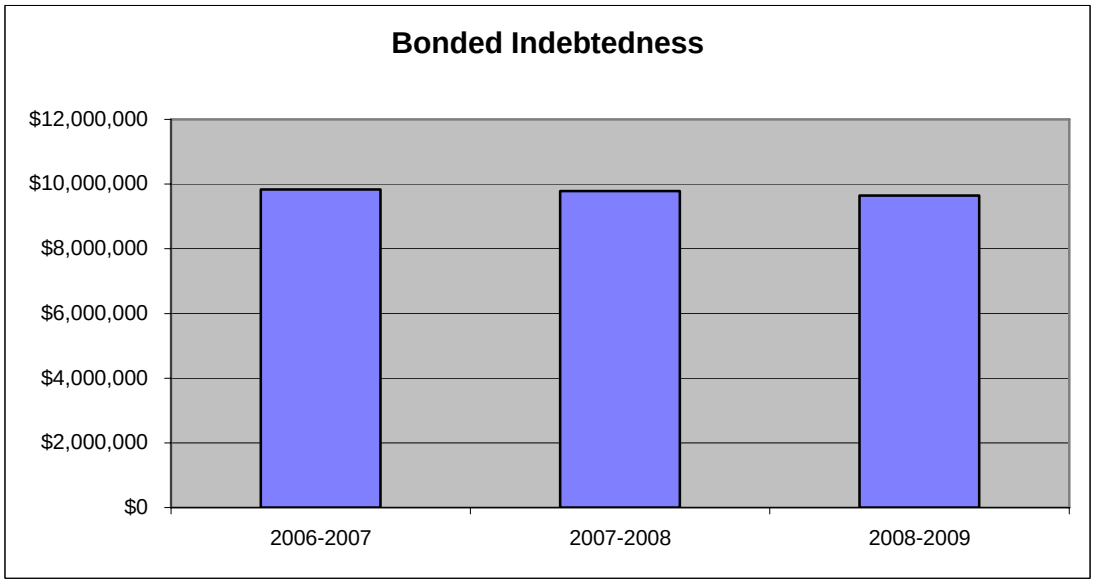
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	13.260	12.710	12.718
Adult Education	0.000	0.000	0.000
Capital Outlay	3.970	3.990	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.960	13.210	13.191
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	**50.190**	**49.910**	**49.909**
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	$31,946,078	$33,396,115	$34,012,406
Bonded Indebtedness	9,830,000	9,785,000	9,650,000





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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	573,405	60,358	9.7	619,138	63,829	9.7	631,520	65,105
Teachers (Full Time)	51.2	2,142,912	41,854	52.0	2,260,872	43,478	51.0	2,219,360	43,517
Other Certified (Licensed) Personnel	7.5	311,807	41,574	6.9	340,895	49,405	6.9	340,895	49,405
Classified Personnel	31.0	738,664	23,828	34.1	702,060	20,588	35.0	742,771	21,222
Substitutes/Temporary Help	XXXXXX	68,071	XXXXXXXXXX	XXXXXX	82,037	XXXXXXXXXX	XXXXXX	84,000	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