Budget At A Glance

2009-2010

Phillipsburg USD #325

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Summary of Total Expenditures By Function
(All Funds)

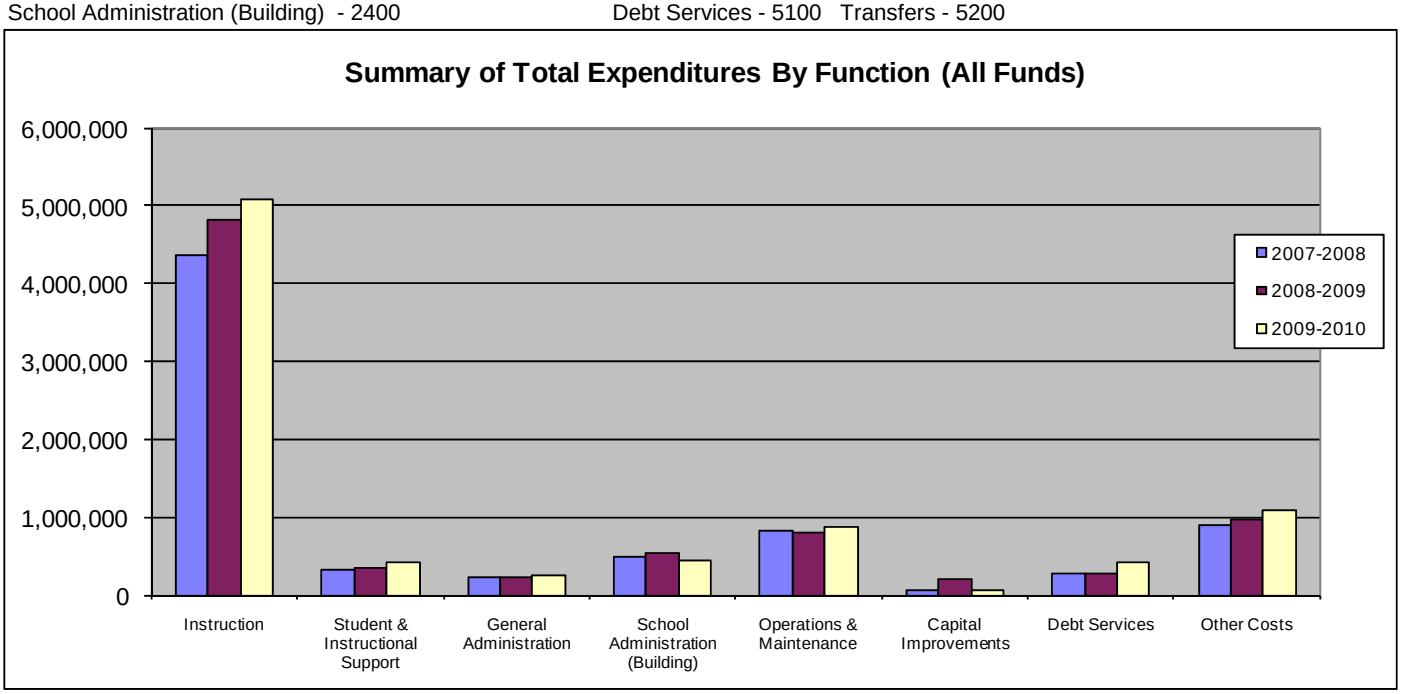
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	4,371,264	59%	4,807,153	59%	10%	5,084,684	59%	6%
Student & Instructional Support	317,789	4%	346,834	4%	9%	422,563	5%	22%
General Administration	234,442	3%	238,626	3%	2%	247,250	3%	4%
School Administration (Building)	491,368	7%	540,353	7%	10%	452,200	5%	-16%
Operations & Maintenance	812,846	11%	810,557	10%	0%	871,750	10%	8%
Capital Improvements	64,341	1%	210,139	3%	227%	60,500	1%	-71%
Debt Services	267,650	4%	270,190	3%	1%	427,395	5%	58%
Other Costs	903,253	12%	974,369	12%	8%	1,098,936	13%	13%
Total Expenditures	7,462,953	100%	8,198,221	100%	10%	8,665,278	100%	6%
Amount per Pupil	$12,315		$12,951		5%	$13,011		0%

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 School, 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.

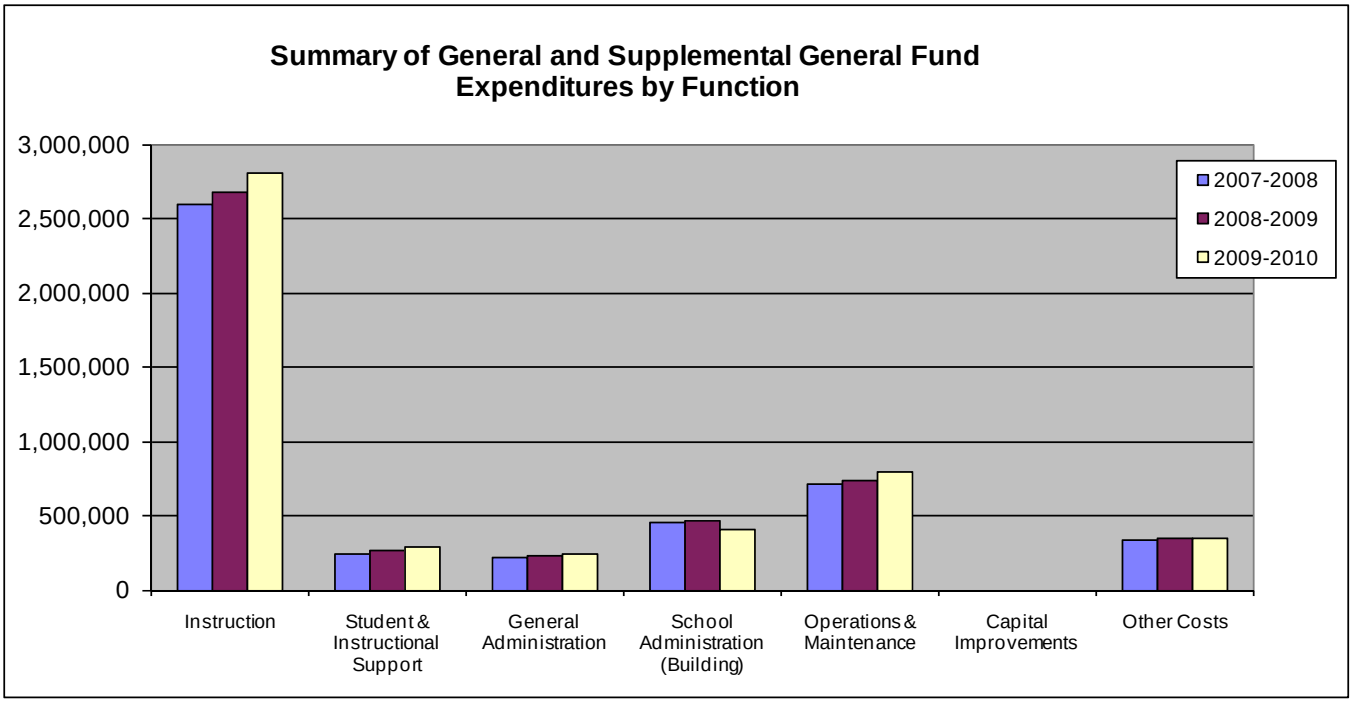
Further definition of what goes into each category:

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

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	2,598,891	57%	2,677,341	57%	3%	2,800,793	57%	5%
Student & Instructional Support	246,987	5%	263,882	6%	7%	282,800	6%	7%
General Administration	221,435	5%	231,179	5%	4%	238,750	5%	3%
School Administration (Building)	454,998	10%	470,221	10%	3%	406,200	8%	-14%
Operations & Maintenance	709,610	16%	734,290	16%	3%	797,500	16%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	334,470	7%	345,715	7%	3%	350,486	7%	1%
Total Expenditures	4,566,391	100%	4,722,628	100%	3%	4,876,529	100%	3%
Amount per Pupil	$7,535		$7,461		-1%	$7,322		-2%



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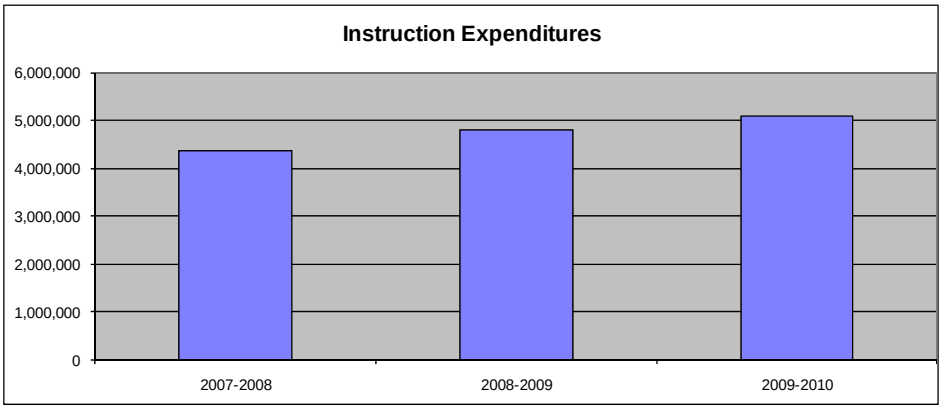
Instruction Expenditures (1000)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	2,319,833		2,450,740	6%		2,599,547	6%
Federal Funds	99,224		102,575	3%		168,025	64%
Supplemental General	279,058		226,601	-19%		201,246	-11%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	202,277		291,334	44%		314,715	8%
Bilingual Education	0		0	0%		0	0%
Virtual Education			0			0	0%
Capital Outlay	105,916		281,678	166%		300,000	7%
Driver Education	8,083		8,084	0%		17,236	113%
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	941,422		990,115	5%		1,012,000	2%
Cost of Living	0		0	0%		0	0%
Vocational Education	250,077		258,657	3%		264,980	2%
Gifts/Grants	10,466		18,700	79%		26,935	44%
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	153,363		168,808	10%		180,000	7%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,545		9,861	538%			
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	4,371,264		4,807,153	10%		5,084,684	6%
Enrollment (FTE)*	606.0		633.0	4%		666.0	5%
Amount per Pupil	7,213		7,594	5%		7,635	1%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	4,371,264		4,807,153	10%		5,084,684	6%



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.

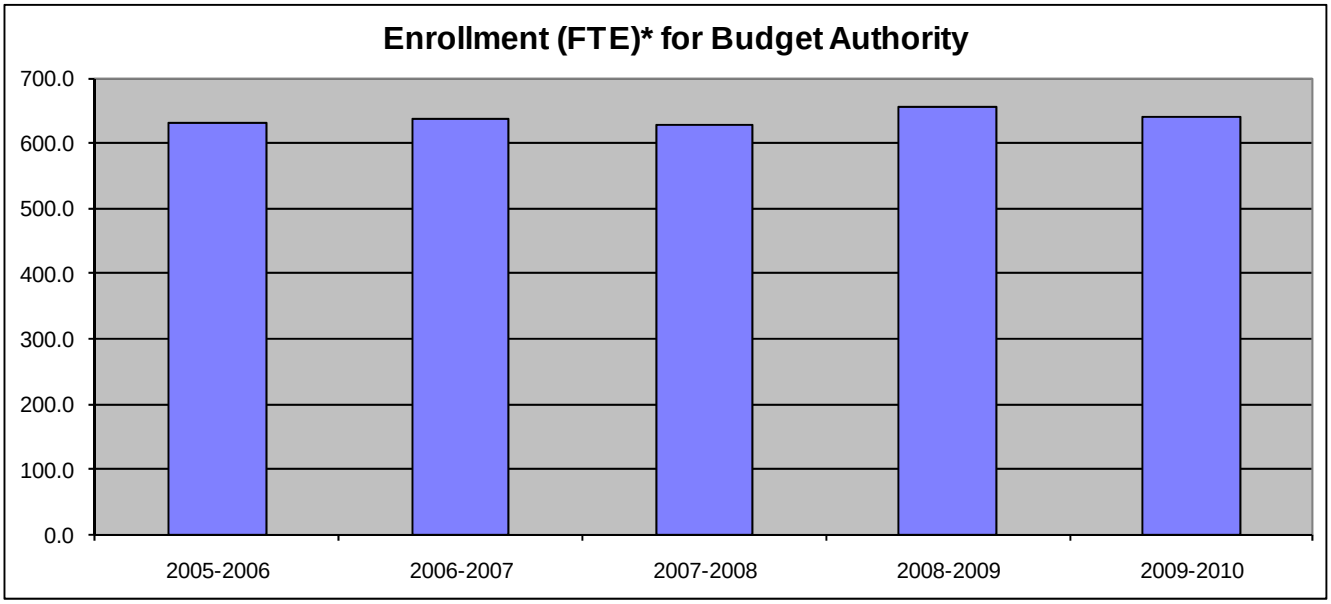
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

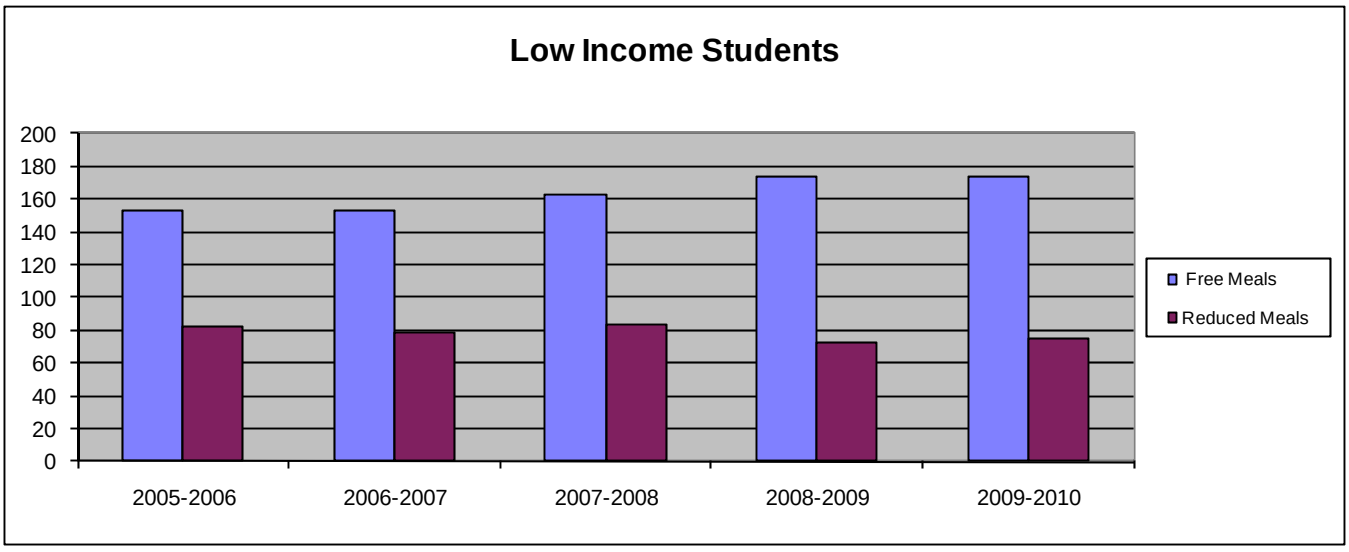
Sources of Revenue and Proposed Budget for 2009-10

	2009-10		Estimated Sources of Revenue--2009-10				
	Amount	July 1, 2009	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,999,174	0	4,366,892	223,055		0	409,227
Supplemental General	1,581,482	78,841	869,942				632,699
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)	352,465	17,465		0	0	335,000	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	760,500	506,026	0	0	0	229,767	109,785
Driver Training	17,236	14,736	2,500		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	471,231	91,215	4,289	143,641	0	70,000	162,086
Professional Development	35,813	21,813	0	0	0	14,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,013,100	404,834	0	0	0	803,360	0
Vocational Education	266,230	14,230		0	0	252,000	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	26,935	1,935					25,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	280,519	0	280,519				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	377,395	360,271	158,464	0	0		18,149
Bond and Interest #2	0	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	187,325	0	xxxxxxxxxx	187,325	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
SUBTOTAL	10,369,405	1,511,366	5,682,606	554,021	0	1,704,127	1,356,946
Less Transfers	1,704,127						
TOTAL Budget Expenditures	$8,665,278						

Other Information

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	632.5	637.0	1%	628.0	-1%	655.0	4%	640.0	-2%
Number of Students - Free Meals	153	153	0%	163	7%	174	7%	174	0%
Number of Students - Reduced Meals	82	79	-4%	84	6%	73	-13%	75	3%

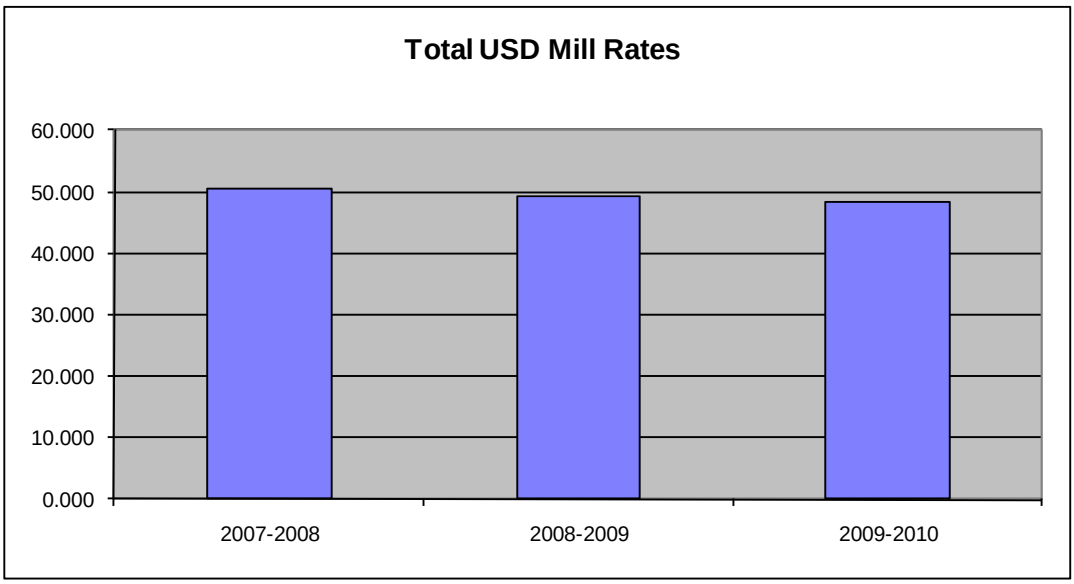




*FTE for state aid and budget authority purposes for the general fund.

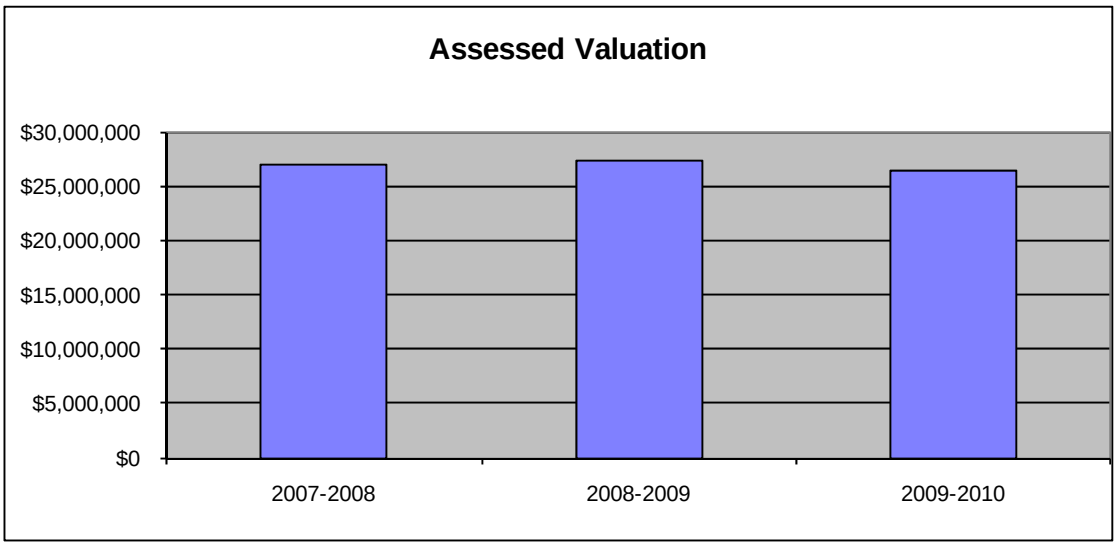
Miscellaneous Information
Mill Rates by Fund

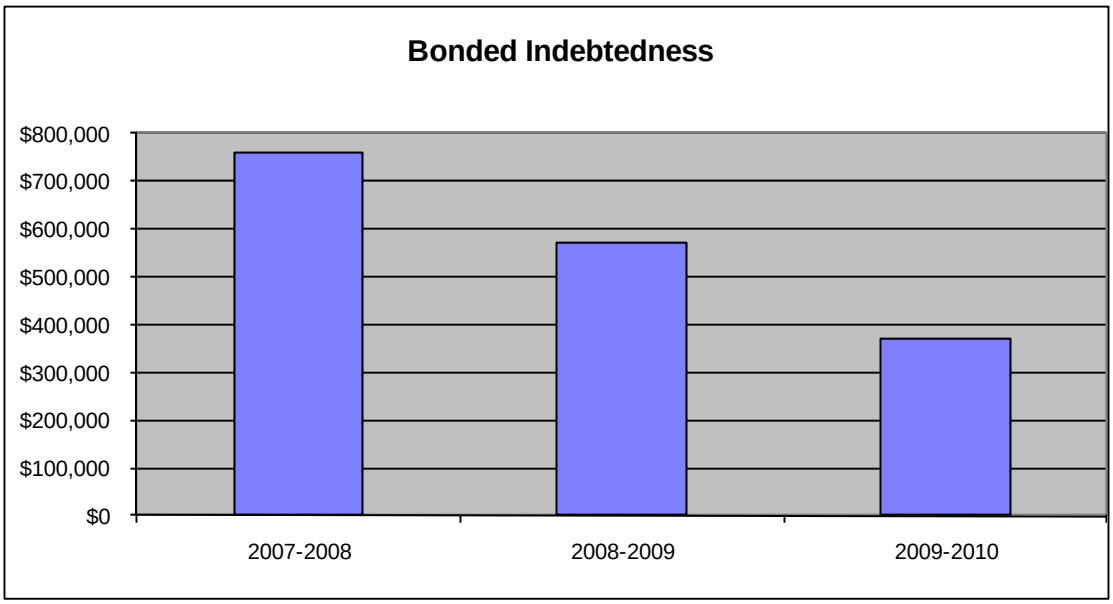
	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	22.557	21.601	24.400
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.883	3.739	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	**50.440**	**49.340**	**48.400**
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

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$26,885,892	$27,392,276	$26,397,467
Bonded Indebtedness	760,000	570,000	370,000





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AVERAGE SALARY

	2007-08 Actual			2008-09 Actual			2009-10 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified	4.9	384,999	78,571	5.0	398,652	79,730	4.0	326,309	81,577
Teachers (Full Time)	50.1	2,302,907	45,966	50.0	2,492,899	49,858	51.0	2,283,045	44,766
Other Certified (Licensed) Personnel	5.0	239,782	47,956	5.0	244,121	48,824	5.0	244,121	48,824
Classified Personnel	32.0	604,008	18,875	35.0	682,006	19,486	35.0	683,500	19,529
Substitutes/Temporary Help	XXXXXX	48,004	XXXXXXXXXX	XXXXXX	57,494	XXXXXXXXX	XXXXXX	49,000	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