

2010-11 Budget at a Glance



230 - Spring Hill

**Summary of Total Expenditures By Function
(All Funds)**

	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	12,921,417	52%	15,226,156	55%	18%	18,631,389	57%	22%
Student & Instructional Support	1,833,025	7%	1,743,351	6%	-5%	1,812,130	6%	4%
General Administration	326,604	1%	401,719	1%	23%	482,252	1%	20%
School Administration (Building)	1,095,301	4%	1,313,680	5%	20%	1,354,620	4%	3%
Operations & Maintenance	2,478,215	10%	2,361,478	9%	-5%	2,565,242	8%	9%
Capital Improvements	260,083	1%	224,634	1%	-14%	1,020,000	3%	354%
Debt Services	3,295,759	13%	3,529,812	13%	7%	3,679,981	11%	4%
Other Costs	2,686,634	11%	2,661,261	10%	-1%	3,061,770	9%	15%
Total Expenditures	24,897,038	100%	27,462,091	100%	10%	32,607,384	100%	19%
Amount per Pupil	\$11,191		\$9,710		-13%	\$9,507		-2%

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, and Adult Supplemental Education.

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

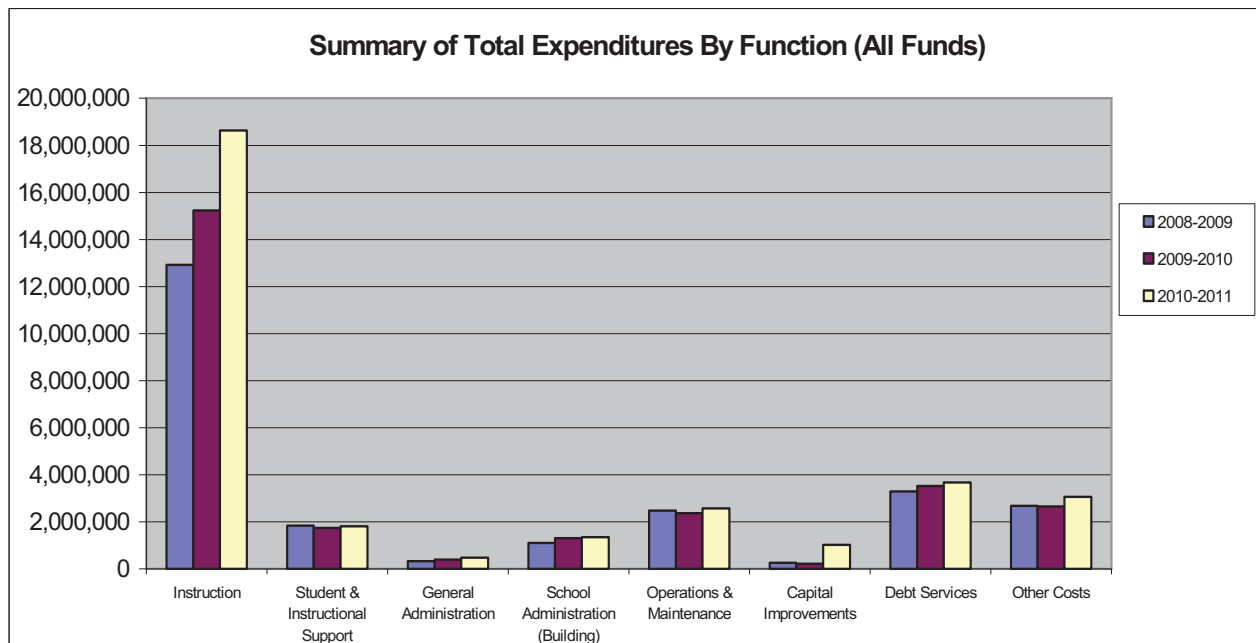
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

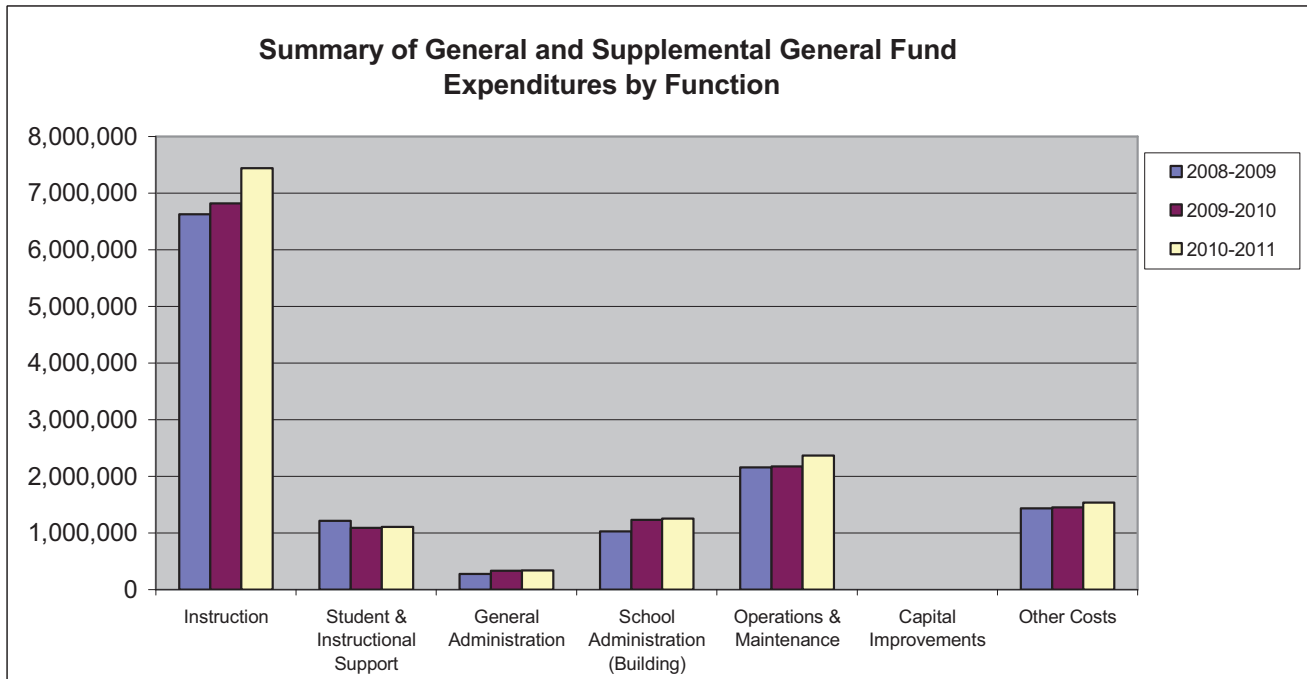
Debt Services - 5100 Transfers - 5200



Summary of General and Supplemental General Fund Expenditures by Function

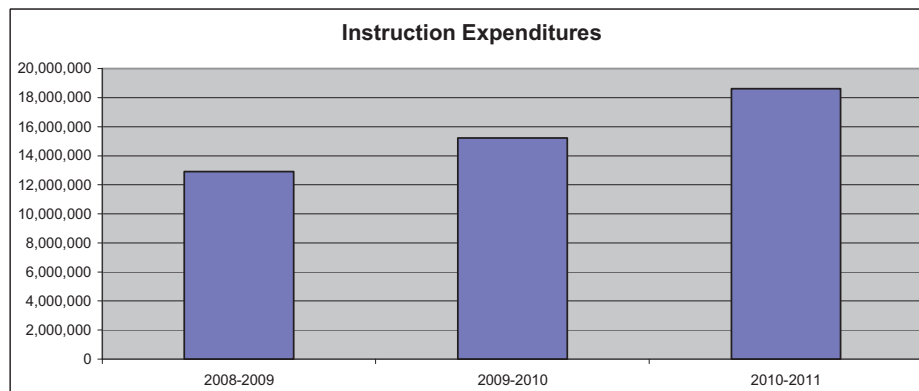
	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	6,631,137	52%	6,820,015	52%	3%	7,438,851	53%	9%
Student & Instructional Support	1,215,213	10%	1,091,059	8%	-10%	1,108,500	8%	2%
General Administration	278,049	2%	329,659	3%	19%	339,250	2%	3%
School Administration (Building)	1,028,960	8%	1,235,230	9%	20%	1,253,275	9%	1%
Operations & Maintenance	2,162,150	17%	2,176,665	17%	1%	2,366,600	17%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,437,174	11%	1,450,394	11%	1%	1,538,400	11%	6%
Total Expenditures	12,752,683	100%	13,103,022	100%	3%	14,044,876	100%	7%
Amount per Pupil	\$5,732		\$4,633		-19%	\$4,095		-12%

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2008-2009 Actual	2009-2010 Actual	% inc/ dec	2010-2011 Budget	% inc/ dec
General	4,604,124	3,995,316	-13%	4,288,221	7%
Federal Funds	246,564	265,528	8%	314,845	19%
Supplemental General	2,027,013	2,824,699	39%	3,150,630	12%
At Risk (4yr Old)	28,344	26,959	-5%	40,569	50%
At Risk (K-12)	579,998	777,314	34%	835,111	7%
Bilingual Education	22,627	23,605	4%	45,896	94%
Virtual Education	1,747,653	3,738,984	114%	5,932,143	59%
Capital Outlay	53,249	174,674	228%	200,991	15%
Driver Education	23,115	29,571	28%	44,500	50%
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	2,024,936	2,201,287	9%	2,412,500	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	359,131	334,146	-7%	411,000	23%
Gifts/Grants	367,284	16,671	-95%	74,966	350%
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	638,936	665,350	4%	880,017	32%
Contingency Reserve	0	0	0%		
Text Book & Student Material	198,443	152,052	-23%		
Bond and Interest #1	0	0	0%	0	0%
Bond and 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	12,921,417	15,226,156	18%	18,631,389	22%
Enrollment (FTE)*	2,224.7	2,828.3	27%	3,429.8	21%
Amount per Pupil	5,808	5,384	-7%	5,432	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	12,921,417	15,226,156	18%	18,631,389	22%



NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

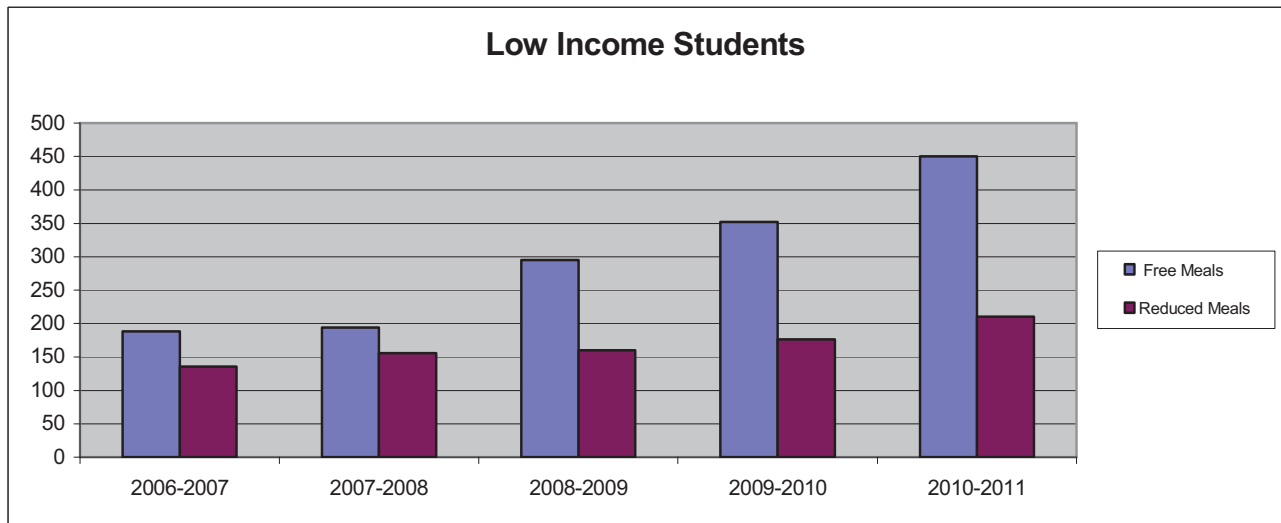
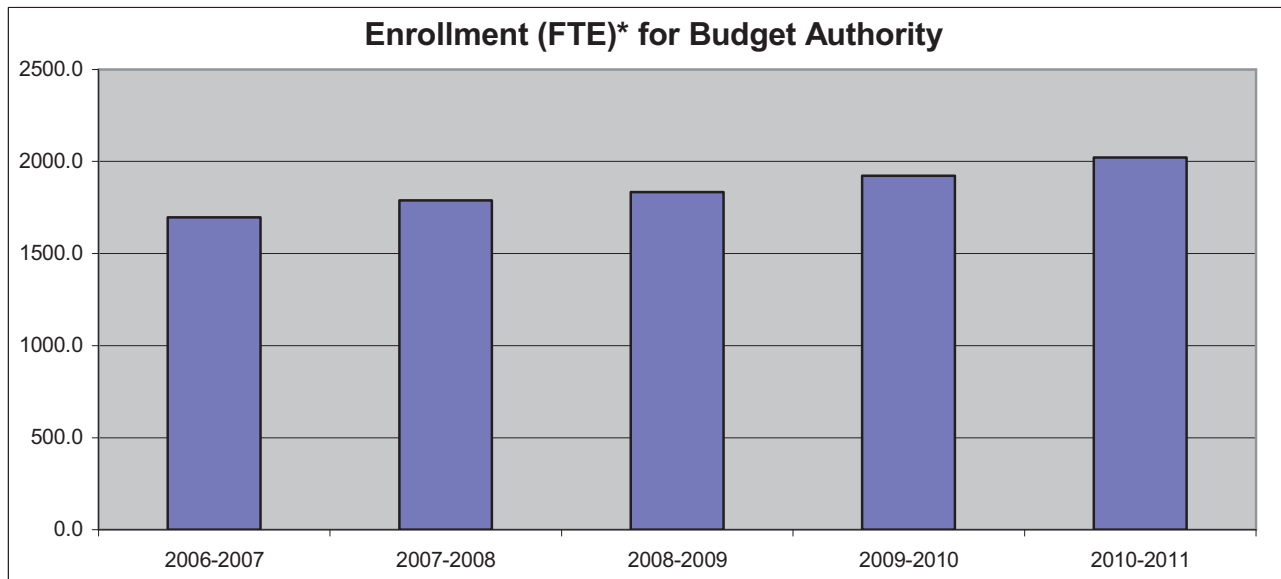
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2010-11

Fund	2010-11 Amount Budgeted	July 1, 2010 Cash Balance	Estimated Sources of Revenue--2010-11					Estimated July 1, 2011 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	18,033,539	0	15,692,069	270,225		0	2,071,245	XXXXXXXXXX
Supplemental General	5,971,030	707,675	2,996,621				2,266,734	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	40,569	569		0	0	40,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	851,111	-24,889		0	0	950,000	0	74,000
Bilingual Education	45,896	896		0	0	45,000	0	0
Virtual Education	5,932,143	0			0	5,932,143	0	0
Capital Outlay	850,991	695,991	0	0	5,000	0	150,000	0
Driver Training	50,000	34,272	7,000		0	0	25,000	16,272
Declining Enrollment	0	0	0				0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	1,220,123	88,155	7,455	260,925	15,000	30,000	818,588	0
Professional Development	38,952	8,952	0	0	0	30,000	0	0
Parent Education Program	55,000	10,000	0	0	0	45,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	3,173,405	216,822	0	850,000	25,000	2,487,550	10,000	415,967
Vocational Education	411,000	0		5,000	0	400,000	6,000	0
Special Liability Expense Fund	95,000	76,681				0	35,186	16,867
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	74,966	24,966					50,000	0
Textbook & Student Materials Revolving		63,934						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	629,200	0					640,707	11,507
KPERS Special Retirement Contribution	1,308,526	0	1,308,526					XXXXXXXXXX
Contingency Reserve		350,418						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	3,679,981	5,269,025	1,398,393	0	0		2,646,126	5,633,563
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment		587,580					66,856	234,436
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	314,845	0	XXXXXXXXXX	314,845	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0
SUBTOTAL	42,776,277	8,111,047	21,410,064	1,700,995	45,000	9,959,693	8,786,442	6,402,612
Less Transfers	9,959,693							
TOTAL Budget Expenditures	\$32,816,584							

Other Information

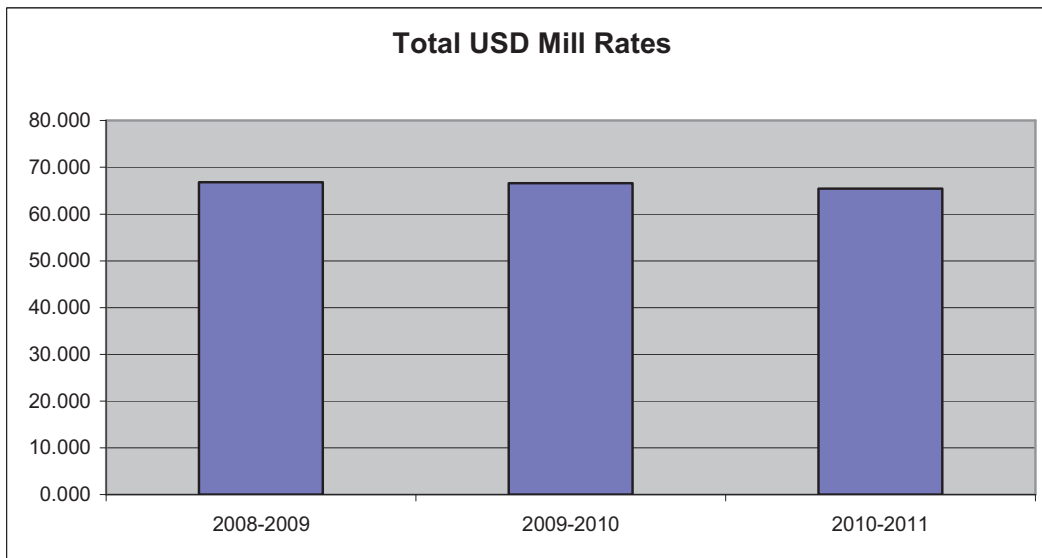
	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Budget	% inc/ dec
Enrollment (FTE)*	1,696.9	1,788.1	5%	1,834.0	3%	1,921.8	5%	2,021.8	5%
Number of Students - Free Meals	188	194	3%	295	52%	352	19%	450	28%
Number of Students - Reduced Meals	136	156	15%	160	3%	176	10%	210	19%



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

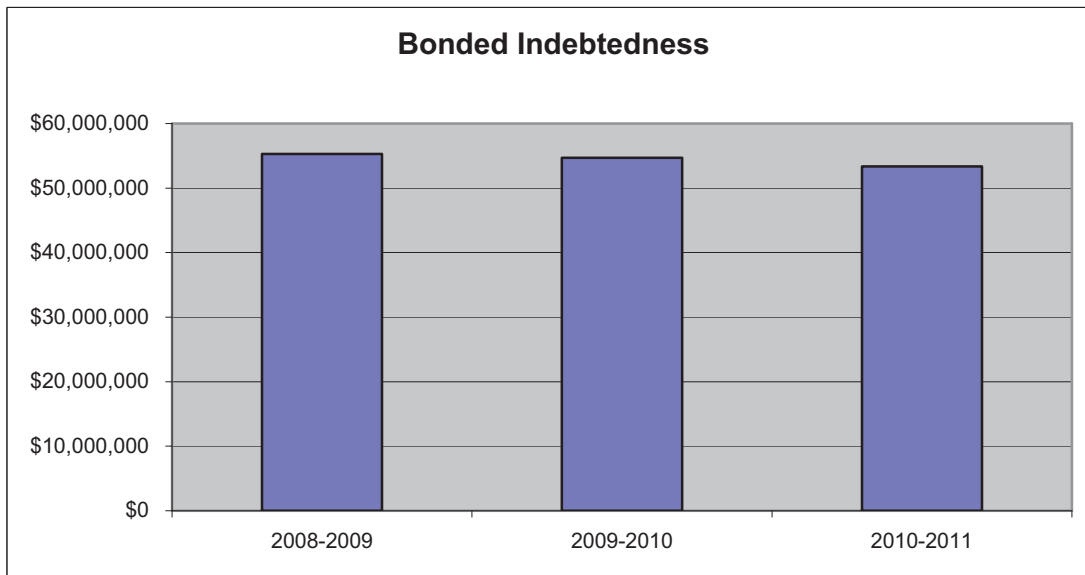
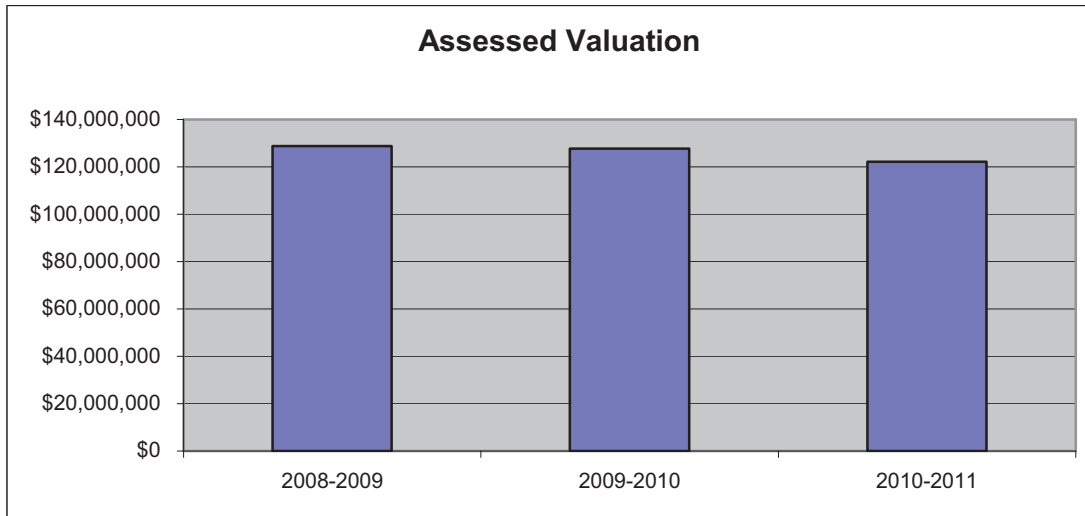
**Miscellaneous Information
Mill Rates by Fund**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
General	20.000	20.000	20.000
Supplemental General	23.452	20.520	18.379
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.114	0.126	0.304
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	2.739	5.151
Bond and Interest #1	23.048	23.004	21.013
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.154	0.172	0.585
Temporary Note	0.000	0.000	0.000
TOTAL USD	66.768	66.561	65.432
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	2.157	2.248	2.250
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	2.157	2.248	2.250



Other Information

	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget
Assessed Valuation	\$128,811,934	\$127,733,446	\$122,152,100
Bonded Indebtedness	55,310,000	54,680,000	53,365,000



USD# 230
AVERAGE SALARY

	2008-09 Actual			2009-10 Actual			2010-11 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	16.6	1,585,165	95,492	16.6	1,662,648	100,160	16.6	1,651,137	99,466
Teachers (Full Time)	135.0	7,120,839	52,747	140.0	7,315,418	52,253	140.0	7,459,113	53,279
Other Certified (Licensed) Personnel	23.4	1,190,674	50,884	21.2	1,239,606	58,472	20.2	1,106,047	54,755
Classified Personnel	103.3	3,246,356	31,426	104.4	3,358,164	32,166	102.8	3,612,703	35,143
Substitutes/Temporary Help	XXXXXX	220,008	XXXXXXXXXX	XXXXXX	293,300	XXXXXXXXXX	XXXXXX	342,000	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.