

2009-2010

Budget Summary

USD 373 Newton Public Schools

USD 373 is designated by Standard & Poor's as an Efficient Frontier District



Board Members

Carol Sue Stayrook Hobbs, President

Newton, KS

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Walton, KS

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Walton, KS

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Newton, KS

Key Staff

Superintendent: Dr. John Morton

Assistant Superintendent for Business Services: Gary Jantz

Assistant Superintendent for Curriculum & Instruction: Janet Neufeld

Assistant Superintendent for Human Services: Dr. Michael Clagg

Director of Special Education Services: Sherri Buss Rawlins

Introduction

Newton Unified School District 373 serves approximately 3,700 Pre-Kindergarten through 12th grade students in Harvey County. Hundreds of adults are also served through the adult education programs at Axtell Educational Center and vocational/technical programs at Newton High School sponsored in conjunction with Hutchinson Community College/Area Vocational School. The district has eleven attendance centers, including an early education center, five elementary schools, two middle schools, one high school and two alternative programs. A Learning Center offers a non-traditional computer assisted high school diploma program. Teachers employed by the Newton Schools also staff Eby Learning Center on the Youthville campus and selected programs at St. Mary's School. Educational services are offered to students at Prairie View through a contractual arrangement. USD 373 is the sponsoring district for the Harvey County Special Education Cooperative which serves over 900 special needs students. The district is the third largest employer in Harvey County and the second largest in the City of Newton.

The District's Accomplishments & Challenges

Accomplishments:

- In 2007 the voters of USD 373 approved a \$29,910,000 bond issue to renovate and add needed classroom space to district schools. Those projects are well underway with several completed or near completion. The Northridge addition was completed in late 2008, the Educational Technology Center addition was completed in the summer of 2009, the vocational improvements will be complete for the start of the current school year and the remainder of the projects will be ready for the start of school in 2010.

Accomplishments (Continued)

- The district has met the Adequate Yearly Progress goal for 2008-09
- State Math Assessment scores at all levels have improved over the past nine years
- State Reading Assessment scores at all levels improved significantly the past year.
- English Language Learner education in the district was further supported through the purchase of language acquisition software and supporting technology from federal funds secured via recommendation and support through Congressman Todd Tiahrt. The final year of the grant will be used to provide professional development and training.

Accomplishments (Continued)

- Instructional Services continues to move forward with a multi-year project to implement the Rubicon/Atlas curriculum mapping software. Curriculum mapping will support instructional staff so that they will know where and when they are teaching standards and indicators and provides the ability to communicate this information district-wide with other instructional staff.
- A committee has been working to organize the district's Multi-Tiered System of Supports (MTSS) model. MTSS is a system-wide structure that insures all students' needs are met. The district goal for MTSS is to help students learn by specifically identifying skill deficiencies, providing effective instructional strategies to address those deficiencies and continuously monitoring student progress by collecting data to further assist in modifying instruction.

Accomplishments (Continued)

- American Recovery and Investment Act funds for Title I will allow the district to train additional staff in Reading Recovery and will provide much needed instructional resources at the elementary level. The funds will also be used to hire an MTSS specialist and provide for summer school at the Eby Learning Center for the next two years.
- The Walton 21st Century Rural Life Charter Elementary School continues to thrive and expand. 2009 saw the construction of a metal building that will be used as a farm animal learning lab as well as for other agricultural learning experiences.

Accomplishments (Continued)

- The district is in the final year of a \$223,000 safe schools grant that was used to purchase surveillance cameras and emergency communications radios.
- The district was recently notified that the City of Newton received a COPS grant from the US Justice Department to fund the Elementary SRO position for 2009-10. The position had originally been eliminated due to budget cuts.
- Human Resources is continuing to work toward implementation of a paperless hiring process with on-line applications and applicant tracking software.

Challenges

- The biggest challenge facing the district over the next few years is dealing with the loss of state aid. Due to state-wide tax cuts, the faltering economy and declining enrollment, the district was forced to cut over \$1.3 million from the 2009-10 budget. The fear is that further cuts will come during the school year. The district received nearly \$1.5 million in federal ARRA money to avoid even deeper cuts but the concern is what will happen in two years when that money is not available.

Challenges (Continued)

- The continued challenges of meeting the increased Adequate Yearly Progress requirements of the No Child Left Behind (NCLB) legislation
- Increased testing requirements for NCLB and State accreditation
- Meeting the increasing needs of at-risk students
- Maintaining and updating instructional technology during times of significant budget cuts

Challenges (Continued)

- Funding and hiring highly qualified special education professionals to keep special education caseloads at a reasonable level
- Meeting the needs of students with disabilities who exhibit behavior that cannot be appropriately addressed in a public school setting
- The deepening teacher shortage has made hiring and retention of qualified staff more difficult.
- Providing affordable health insurance coverage for staff
- Salaries continue to lag behind peer group districts and other professions, making recruitment and retention difficult.

2009-2010 Budget Highlights

The 2009-10 budget includes more than \$1.34 million in state aid reductions in the General, Capital Outlay and Professional Development funds from the previous year. A part of that reduction includes a 2% cut in special education aid that flows through the general fund. State aid in the general fund alone dropped nearly 5% or \$215 per pupil from \$4,433 at the beginning of 2008-09, to \$4,218. This is below the per pupil funding in 2005-06. The loss in state aid would be closer to \$1.5 million without a significant increase in new facilities weighting. These reductions were precipitated by state-wide tax cuts over the years, the faltering economy, and last year's enrollment decline.

2009-2010 Budget Highlights

- Budget reductions would have more than doubled had it not been for an infusion of federal dollars through the American Recovery and Reinvestment Act (ARRA). The district will receive over \$950,000 in the general fund and over \$600,000 in the Cooperative special education fund. The money will be used to save further job and program cuts. The ARRA money is only available for 2009-10 and 2010-11.



2009-2010 Budget Highlights

In addition to the loss of state revenue, the district will experience rising costs in several key areas, including:

- \$40,000 increase in utilities due to added square footage from new construction
- \$30,000 increase in water and sewer rates
- \$40,000 increase in electric rates



2009-2010 Budget Highlights

- In order to compensate for the loss of state aid and the increase in operating costs, the district made budget adjustments in a wide range of staffing and programs. Reductions in staff were accomplished in most cases through attrition.

2009-2010 Budget Highlights

Budget Reductions Include:

- 4.0 Instructional Coach Positions
- 1.0 District Level Administrative Assistant
- 1.0 Secretarial & Paraprofessional Position
- .5 Music Teacher Position
- \$220,000 in Cuts for Technology
- Reduction in Summer Maintenance
- 1.0 Instructional Technology Specialist
- .8 Behavior Interventionist Position
- Reduction in 6th Period and Supervision Assignments
- \$50,000 Reduction in Athletics/Activities Budget

2009-2010 Budget Highlights

Budget Reductions (Continued):

- Reduced Instructional Supplies & Field Trip Budgets
- 40% Cut in Non-federally Funded Travel/Professional Development
- 4.0 Elementary Teaching Positions
- \$56,000 Reduction in Textbook Budget
- 1.0 School Psychologist Position
- Purchased Used School Bus Instead of New
- Froze Salaries of All Staff
- Eliminated Participation in KASB Legal Assistance Fund
- Eliminated Use of Teacher Insight Survey
- Reduced District Fuel Budget
- Reduced Overtime

2009-2010 Budget Highlights

- A significant change in this year's budget is a nearly \$600,000 reduction in the K-12 At-Risk Fund. Many of the budget cuts came from programs that had been added with at-risk dollars. We had also been charging a portion of classroom teacher salaries to at-risk based on the percentage of students not scoring proficient or above on state assessments. That percentage declined significantly last year (a good thing) but this also reduced the total salary dollars that could be charged to at-risk. Because of these changes, a portion of the at-risk dollars generated by students eligible for free lunches will be spent in the Bilingual, 4 Yr Old At-risk and Vocational funds where dollars spent exceed state aid. This is allowed under current law.

2009-2010 Budget Highlights

- You will also notice that the Special Education fund (Code 30) declined significantly. That is due to the fact that state aid was reduced by nearly \$600,000. Federal ARRA money will make up that difference but now will go directly to the Harvey County Special Education Cooperative rather than flowing through the General and Special Education funds.

2009-2010 Budget Highlights

- The budget includes over \$3.8 million for debt service on construction bonds. This is a slight decrease over last year. Also included in the general fund budget is about \$156,000 in new facilities weighting generated by the addition to the Walton Rural Life Center, the addition to Northridge and the new vocational building at Newton High School. New facilities weighting is generated for two years and requires at least a 25% LOB.

2009-2010 Budget Highlights

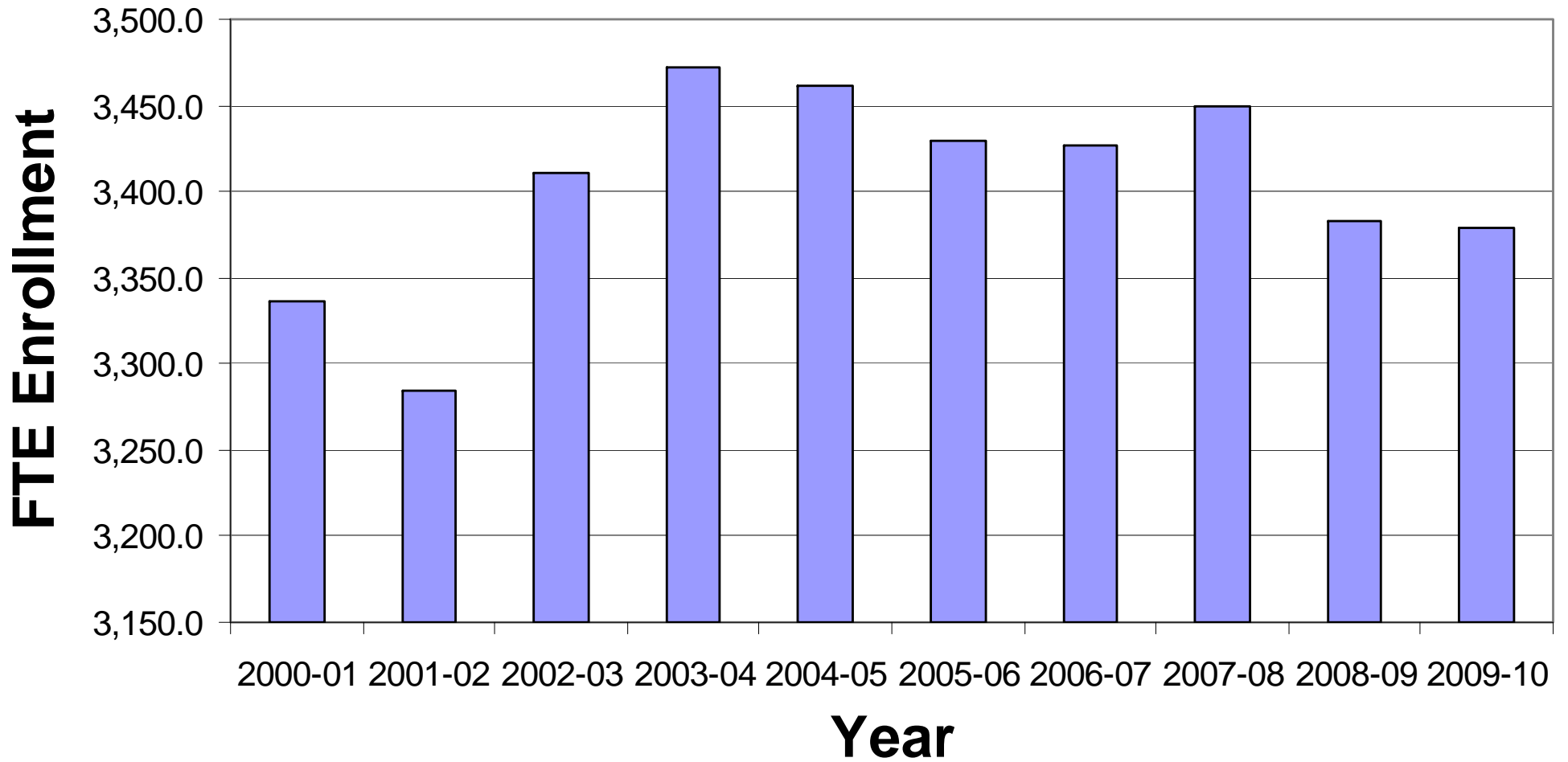
- New federal ARRA Title I dollars of over \$380,000 will go toward funding much needed instructional materials at the elementary level and for training additional teachers in Reading Recovery strategies. The ARRA dollars will also help fund an instructional specialist to work with implementing Multi-Tiered System of Supports (MTSS). MTSS is a system of supports and interventions to insure that all students receive the help they need to learn. Title I ARRA dollars must supplement, not supplant local and state dollars.

2009-2010 Budget Highlights



The budget has been built on the basis of an additional 100 students over actual expectations. This allows for growth without having to republish the budget. A slight decrease of about 5 students is expected from last year. The school finance law allows us to use the current year's enrollment, the previous year's enrollment or an average of three years to compute general fund budget authority. The chart in the next slide shows enrollment history using expected rather than budgeted enrollment for 2009-10.

Enrollment History



ESTIMATED GENERAL FUND BUDGET AUTHORITY

		2008-09 Audited	2009-10 Expected	2009-10 Published
1	Unadjusted Enrollment	3383.4	3378.4	3478.4
2	Adjusted Enrollment	3449.1	3403.6	3478.4
3	High Enrollment Weighting	120.9	119.3	121.9
4	Bilingual weighted enrollment	58.4	58.4	58.4
5	Vocational weighted enrollment	58.9	58.9	58.9
6	At-risk weighting	604.7	606.0	606.0
7	At-risk non-proficient weighting	9.7	9.3	9.3
8	New facilities weighting	2.2	37.5	37.5
9	Transportation weighting	69	73.1	73.1
10	Special Education Weighting	688.8	582.3	582.3
11	Total weighted enrollment	5,061.7	4,948.4	5,025.8
12	Base State Aid	4,400	4,218	4,218
13	General Fund Budget Authority	22,271,480	20,872,351	21,198,824
14	Total Decrease in Gen Fund	-313,768	-1,399,129	-1,072,656
Cumulative 2 Year Cut in General Fund			-1,712,897	-1,386,424
Plus Federal Stimulus Money Directly to Sp. Ed.			628,576	628,576
Loss of Capital Outlay State Aid			-240,000	-240,000
Loss of Professional Development State Aid			-20,000	-20,000
Net Cumulative 2 Year Cut			-1,344,321	-1,017,848
Current LOB		6,040,000		
Maximum LOB			6,715,708	6,818,643

2009-2010 Budget Highlights

No new Local Option Budget (LOB) dollars are included in this budget. However, because the state aid percentage in the LOB decreased from 57.78% to 54.29%, \$210,000 less state aid will be received. While Newton's state aid would have increased to over 60%, sufficient dollars were not budgeted by the Legislature to cover the increase in state aid state-wide so all districts will only receive 90% of their statutory state aid. In the final analysis, this means that the local mill levy will have to increase by 0.38 mills to keep the same budget authority as last year.

Because the district spends under the per pupil average for its enrollment category, it is eligible to have a 30% LOB next year by board resolution. The actual LOB will be about 26.6%. This is about the same percentage as last year.

2009-2010 Budget Highlights

- The mill levy in the bond and interest fund will stay the same as last year even though the state aid percentage declined from 42% to 41%. The levy is the same that was projected during the bond campaign. The general fund levy is set at 20 mills by statute. The Recreation Commission mill levy will increase 0.13 mills. The recreation board sets this budget which is levied through the school district. Due to a \$1 million decline in assessed valuation in the district, the slight increase in mill levies will generate less total property tax revenue than last year.

COMPARISON OF TOTAL MILL LEVIES

INCLUDES THE LAST 8 YEARS PLUS THE FINAL YEAR UNDER THE PREVIOUS FINANCE FORMULA

Newton Unified School District 373

	1991-92	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
GENERAL LEVY	80.20	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
LOB LEVY	0.00	14.87	13.05	14.83	14.20	15.52	15.63	16.61	16.99
CAPITAL OUTLAY	4.00	4.00	4.00	3.99	3.98	3.96	4.01	4.00	4.00
BOND & INTEREST	0.00	11.53	11.42	9.57	9.63	9.65	9.70	13.18	13.18
TOTAL USD LEVY	84.20	50.40	48.47	48.39	47.81	49.13	49.34	53.79	54.17
CHANGE		-33.80	-1.93	-0.08	-0.58	1.32	0.21	4.45	0.38
REC COMMISSION	3.80	4.72	5.10	6.29	6.64	6.91	6.86	7.35	7.48
GRAND TOTAL	88.00	55.12	53.57	54.68	54.45	56.04	56.20	61.14	61.65
CHANGE		-32.88	-1.55	1.11	-0.23	1.59	0.16	4.94	0.51

The general fund mill levy is established by the Legislature. It has been 20 mills since 1998. The Legislature also sets the maximum amount of the supplemental general fund (or LOB-local option budget). The current limit without protest for Newton USD 373 is 30% of the general fund. This budget proposes a 26.6% LOB. 54.29% of Newton's LOB this year is funded by state aid, with the balance raised through local property taxes. The capital outlay mill levy is limited by resolution to 8 mills. 0% of the capital outlay budget this year is funded by state aid compared to 42% last year. Currently, the mill levy to pay off all the construction bonds is estimated at 13.18 mills. The Recreation Commission Board establishes the annual levy for that fund.



TAX IMPACT of 2009-10 BUDGET

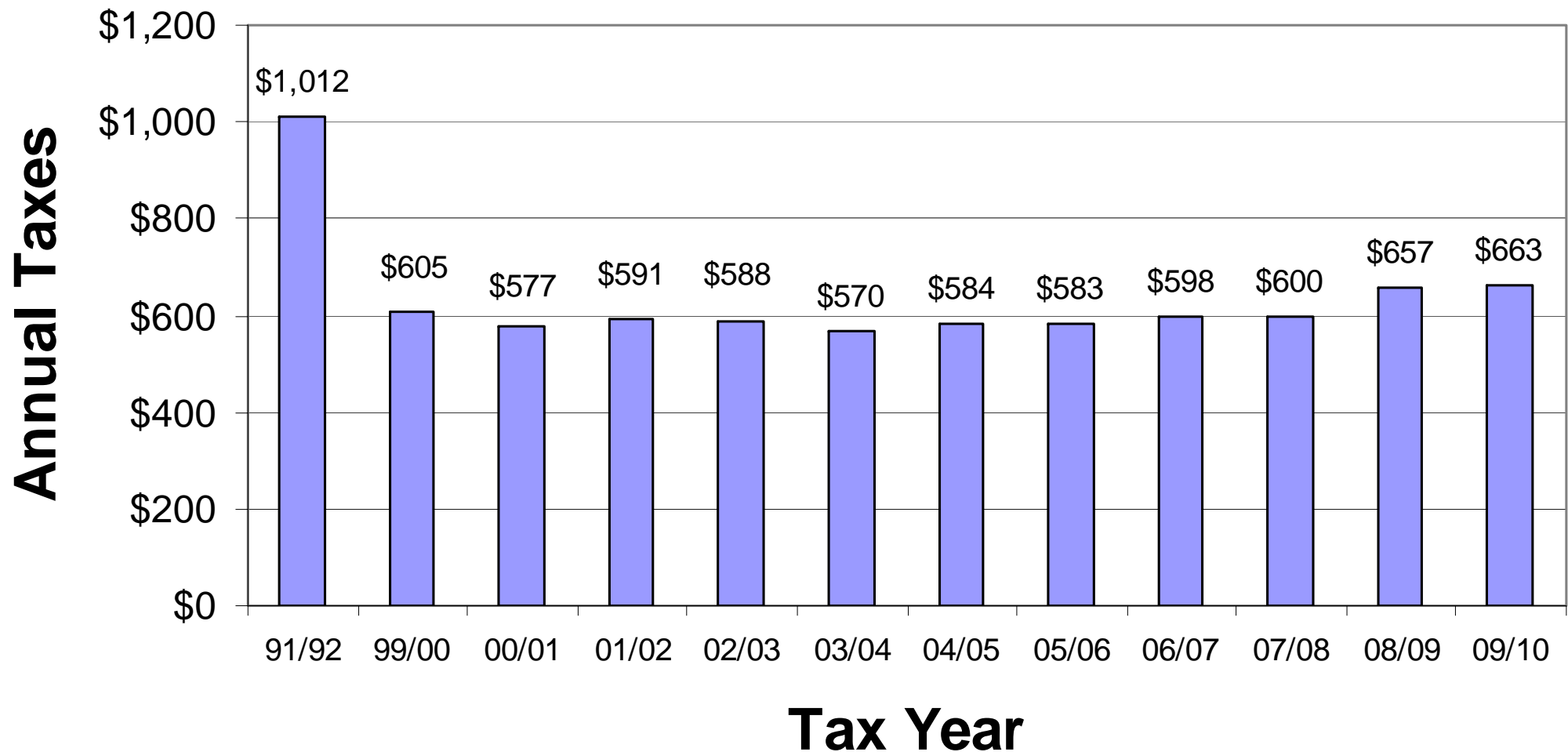
0.38 mill increase in LOB

0.13 mill increase in Rec Commission

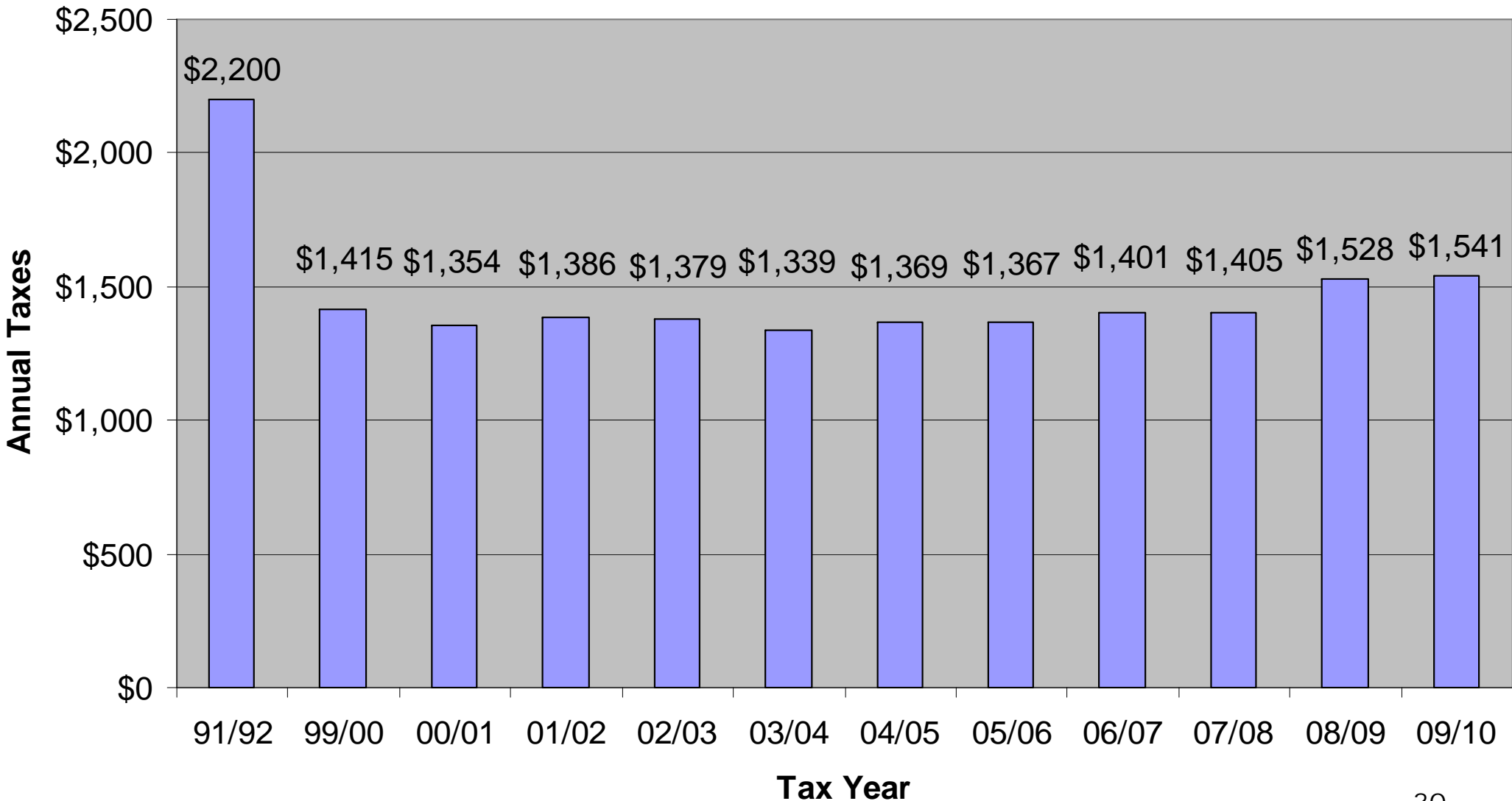
0.51 mill total increase

\$6,477 decrease in actual dollars levied

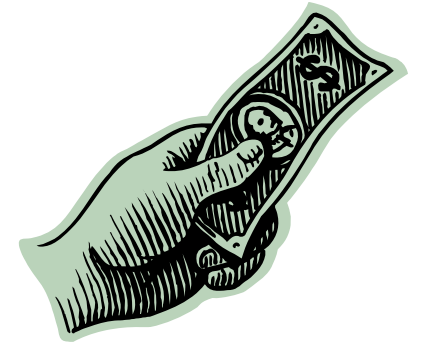
USD 373 Annual Property Tax per \$100,000 of Appraised Residential Property



USD 373 Annual Property Taxes per \$100,000 of Appraised Commercial Property

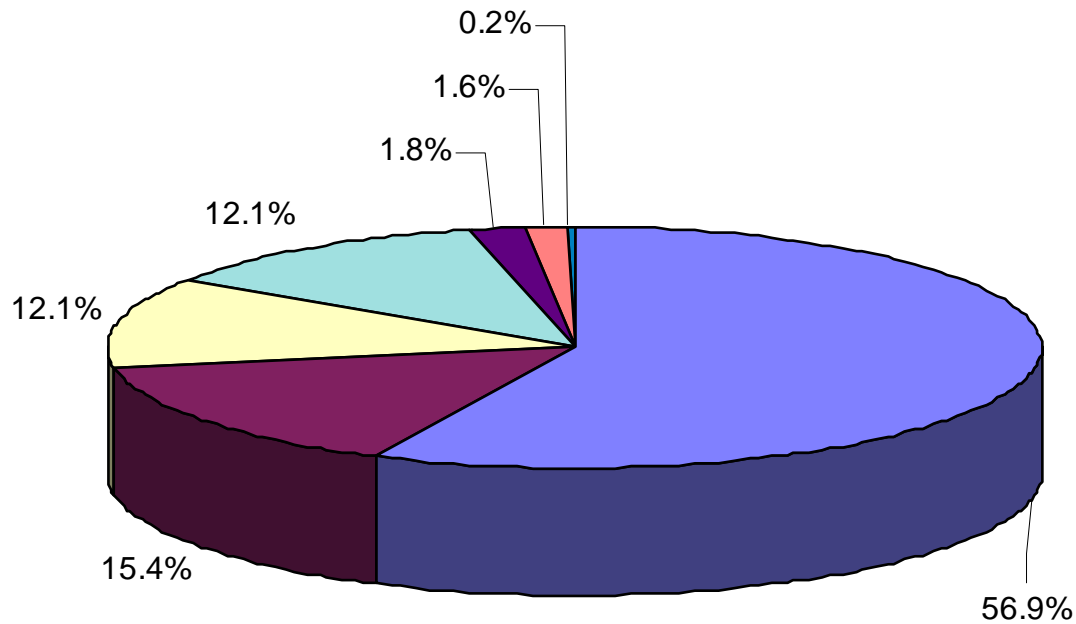


Revenue Sources



The following chart shows revenue for all funds without transfers. State aid remains by far the largest source at about 57% of total revenue, a 4% decrease from last year. The percentage from property & motor vehicle taxes makes up 17%, up 1% from last year. The percentage from federal sources is up 4% from last year. Title funds that go the buildings are up from last year due to ARRA. The percentage of revenue from fees, gifts and assessments is down due to the reduction in state aid flow-through from other districts in the Co-op.

REVENUE SOURCES ALL USD FUNDS WITHOUT TRANSFERS AND BALANCES 2009-2010




56.9%	STATE AID	-\$24,868,426
15.4%	PROPERTY TAXES	-\$6,721,999
12.1%	FEDERAL AIDE	-\$5,305,888
12.1%	FEEES/GIFTS/ASSESSMENTS	-\$5,272,415
1.8%	FOOD SERVICE SALES	-\$793,218
1.6%	MOTOR VEHICLE TAXES	-\$690,562
.2%	INTEREST	-\$75,000

Explanation of Charts & Expenditure Summaries


The following charts summarize all funds, combined General & Supplemental General (LOB), at-risk and special education funds. The General and Supplemental General funds are the district's primary operating funds. Other funds within the budget are special funds which receive special designated state or federal dollars and must be spent for specific purposes. In some cases these special funds are paid for in whole or part by transfers from the general and supplemental general funds or by fees. In some cases balances are used to fund part or all of the expenditures in these funds. At-risk and special education funds are included this year because they involve the largest transfers from the general and supplemental general funds.

Each of the following charts are broken into seven major expenditure areas. The major expenditure areas for this year are:

Explanation of Charts & Expenditure Summaries



- Instruction and Instructional Support – These are all costs associated directly with instructing students at the building level. It includes salaries for certified teachers and support staff, aides and paraprofessionals at the building level and all supplies, equipment and materials. Included are all expenses related to student activities and curriculum and instruction as well as technology support.



- Building Administration – These are costs associated directly with building administration. It includes building principals and secretarial support.

- General Administration – These are costs associated with district-wide administration, including board of education expenses.

Explanation of Charts & Expenditure Summaries



- Operations & Maintenance – These are costs associated with all maintenance, custodial services and utilities. It also includes security services such as the cost for school resource officers.



- Capital Improvements – These are costs associated with the construction, remodeling, or repair of buildings and building systems.
- Debt Service – Costs associated with the repayment of principal and interest on general obligation bonds.

Explanation of Charts & Expenditure Summaries



- Other costs – The primary expenditures in this area are regular education and special education transportation, business services, food service, employee services and community service operations such as latchkey. Since latchkey is a self-funded operation handled on a reimbursable basis in the budget, there is no money budgeted for 2009-10. Actual expenses are reported in 07-08 and 08-09. We are allowed to exceed our general fund budget authority by the amount of latchkey revenue.
- Note: Transfers are not included since they represent money that is simply moved from one fund to another. Be aware, however, that this will cause individual funds in the following charts to not match up with the published budget. In the published budget, transfers are subtracted from the total budget and not from the individual funds.





Summary of Total Expenditures (All Funds)

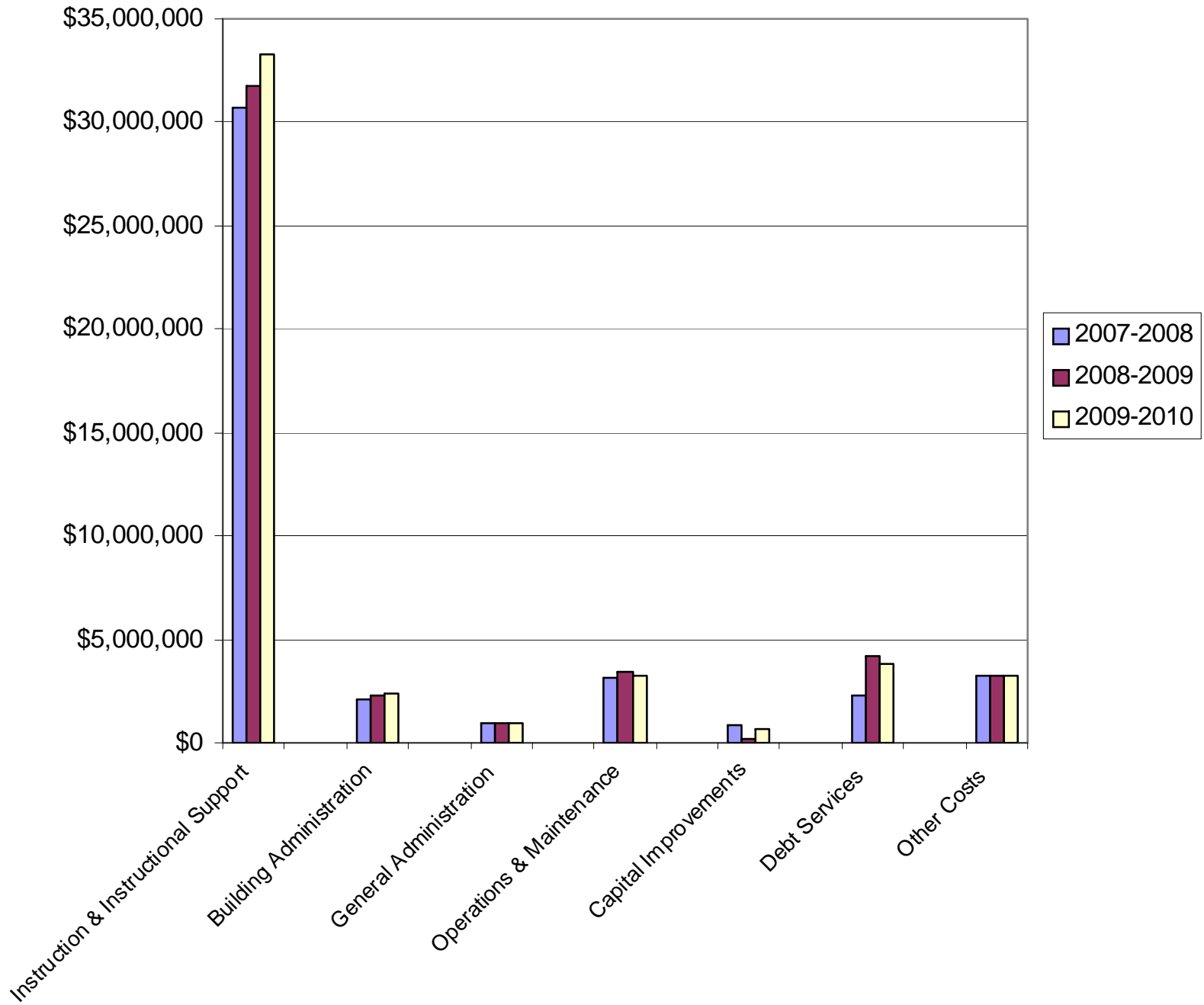


	2007-2008 Actual	% of Total	2008-2009 Actual	% of Total	2009-2010 Budget	% of Total
Instruction & Instructional Support	30,661,117	71%	31,742,204	69%	33,246,092	70%
Building Administration	2,065,709	5%	2,282,734	5%	2,355,526	5%
General Administration	979,601	2%	952,923	2%	912,887	2%
Operations & Maintenance	3,179,372	7%	3,419,572	7%	3,252,305	7%
Capital Improvements	862,450	2%	238,319	1%	680,000	1%
Debt Service	2,279,345	5%	4,205,948	9%	3,816,183	8%
Other Costs	3,225,616	7%	3,223,689	7%	3,273,827	7%
Total Expenditures	43,253,210	100%	46,065,389	100%	47,536,820	100%

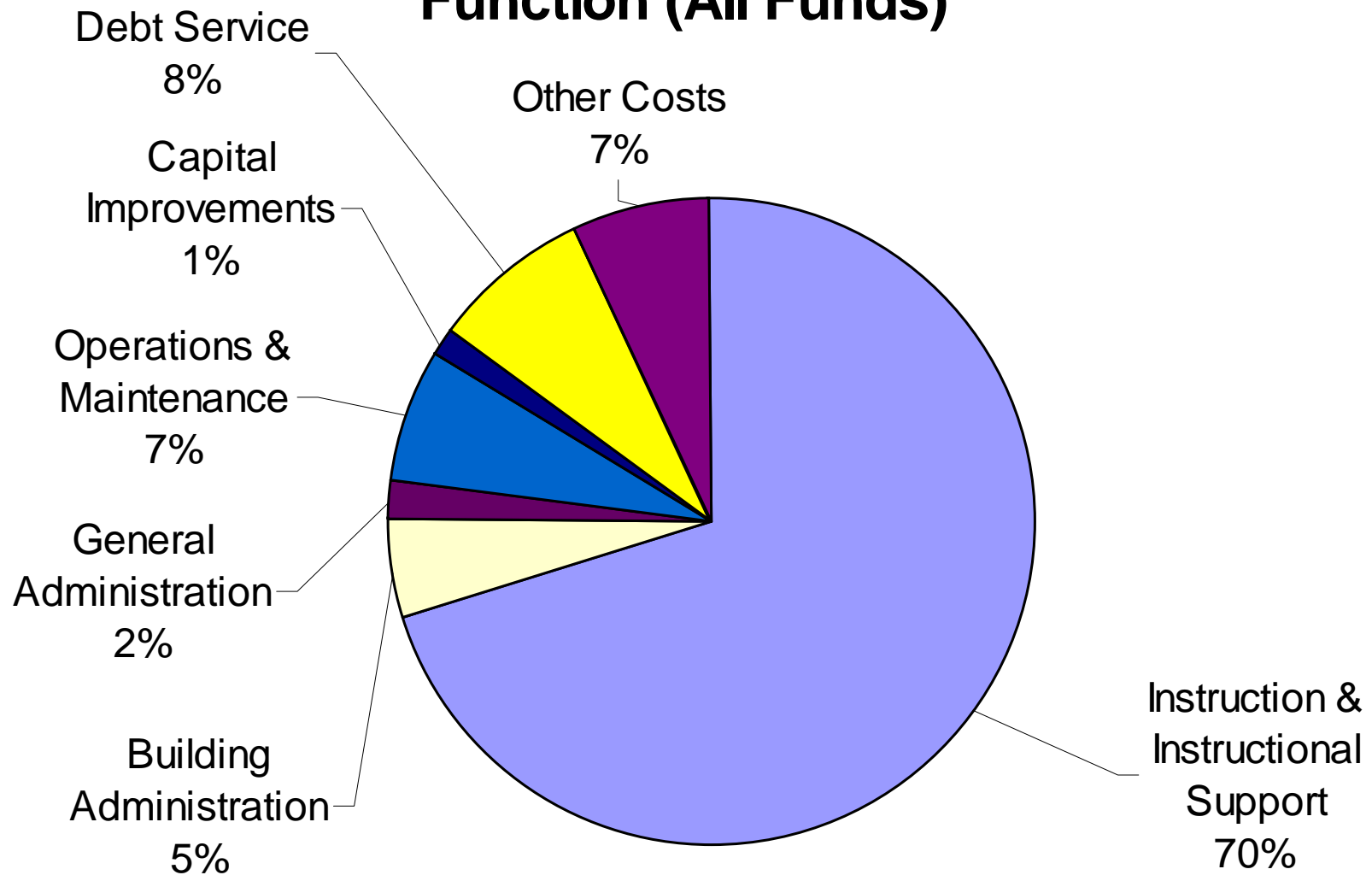
All Funds Expenditures

- Note that the percentage and dollars spent on instruction & support is up in the 2009-10 budget even though there were significant cuts in those areas. Much of this is due to the fact that the money budgeted for the 100 extra students in the general fund and the Special Education balances are budgeted as being totally spent in instruction and support functions. If the 100 extra students do not materialize, we will not have the authority to spend that money. Also, we do not intend to spend the bulk of the special education balances if they are not needed but to use those balances to help with state and federal aid deficits in future years and to stabilize district assessments. Finally, the new ARRA dollars in Title I are primarily being spent in instruction.

Summary of Total Expenditures (All Funds)

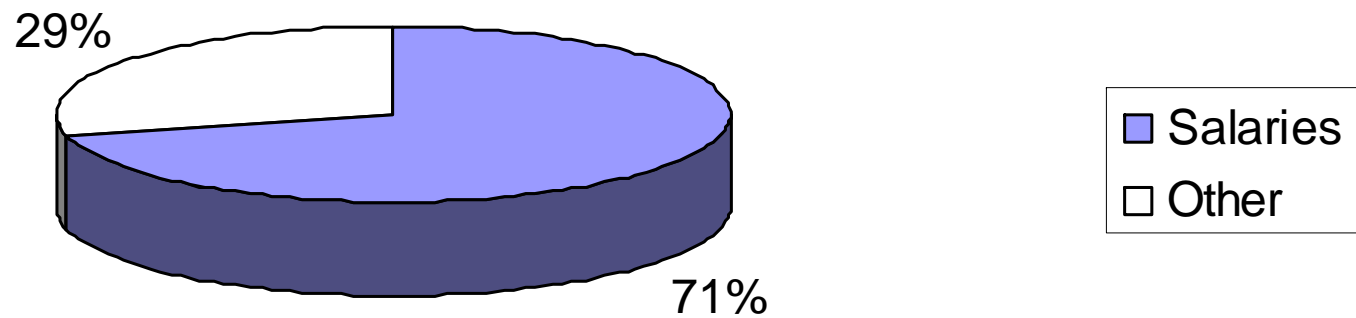


2009-2010 Summary of Total Expenditures By Function (All Funds)





Salaries and Benefits as a Percentage of Total Costs (All Funds)





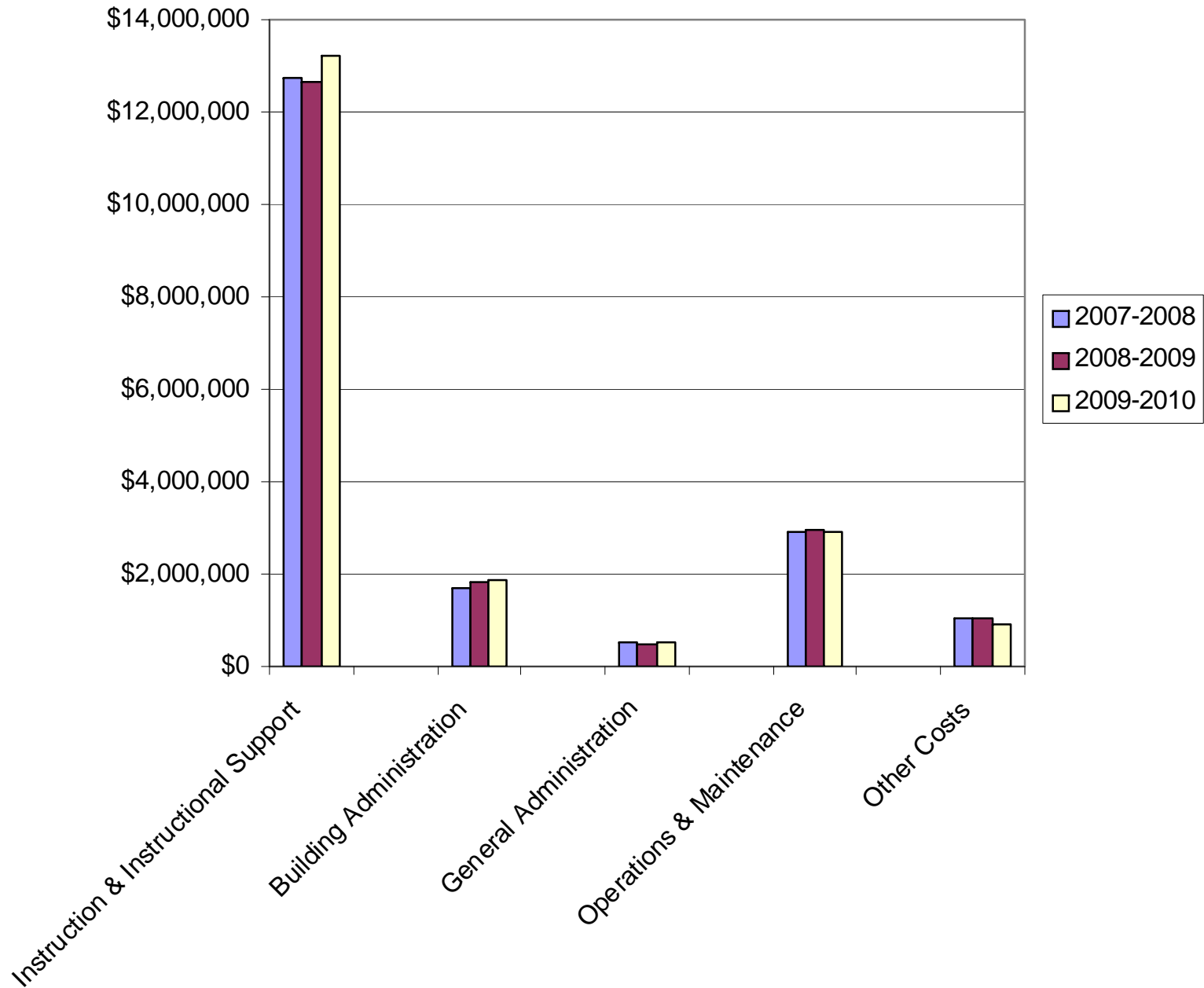
Summary of General Fund & Supplemental General Fund Expenditures By Function

	2007-2008 Actual	% of Total	2008-2009 Actual	% of Total	2009-2010 Budget	% of Total
Instruction & Instructional Support	12,745,464	67%	12,667,464	67%	13,199,646	68%
Building Administration	1,678,941	9%	1,832,503	10%	1,864,277	10%
General Administration	532,994	3%	474,805	3%	506,677	3%
Operations & Maintenance	2,905,542	15%	2,937,506	15%	2,902,533	15%
Other Costs	1,061,147	6%	1,056,872	6%	900,816	5%
Total Expenditures Without Transfers	18,924,088	100%	18,969,150	100%	19,373,949	100%

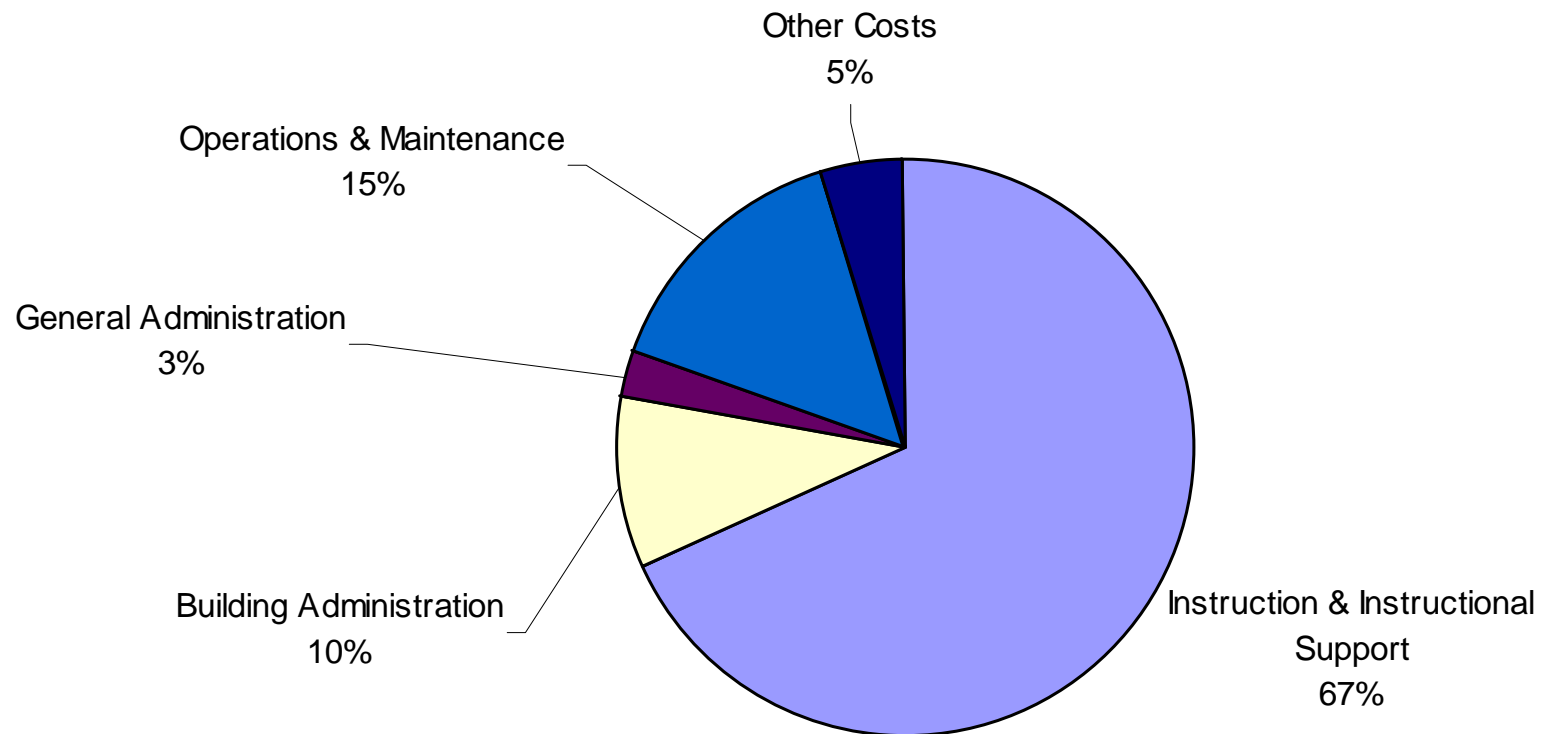
General Fund & LOB Budgeted Expenditures

- You will notice that budgeted expenditures for instruction and instructional support in the General & LOB funds increased over the previous year even though cuts were made in programs and staff. That is because salaries that last year had been spent in the at-risk fund were moved back to the general fund due to more students scoring proficient or above on state assessments as explained in a previous slide.

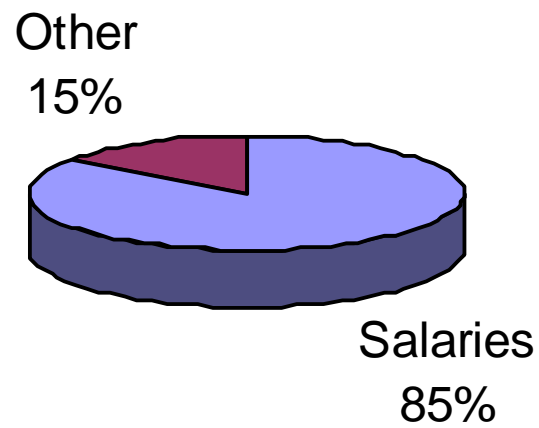
Summary of General Fund & Supplemental General Fund Expenditures By Function



2009-2010 Summary of General & Supplemental General Fund Expenditures



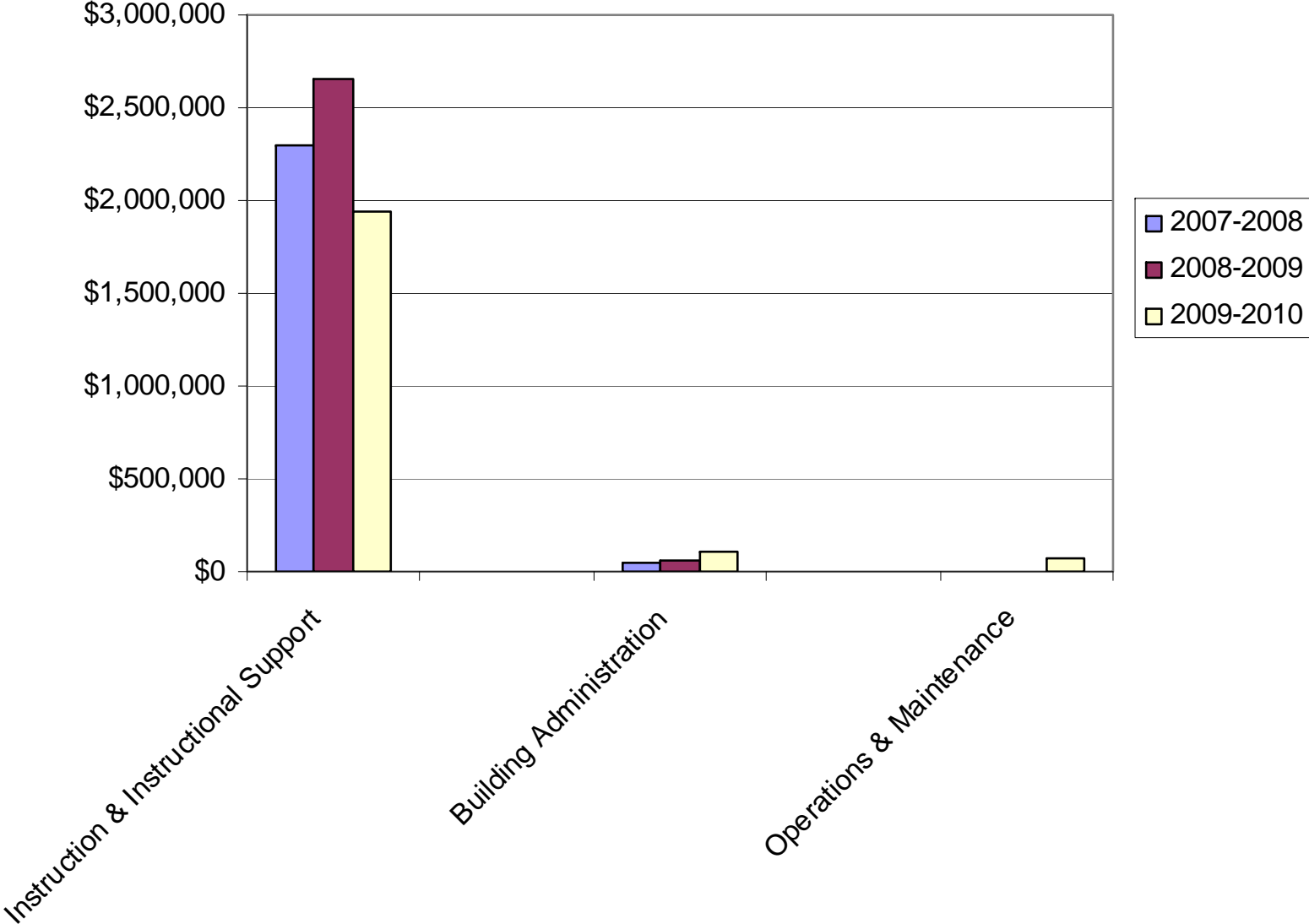
Salaries as a Percentage of Total Costs (General Fund & LOB)



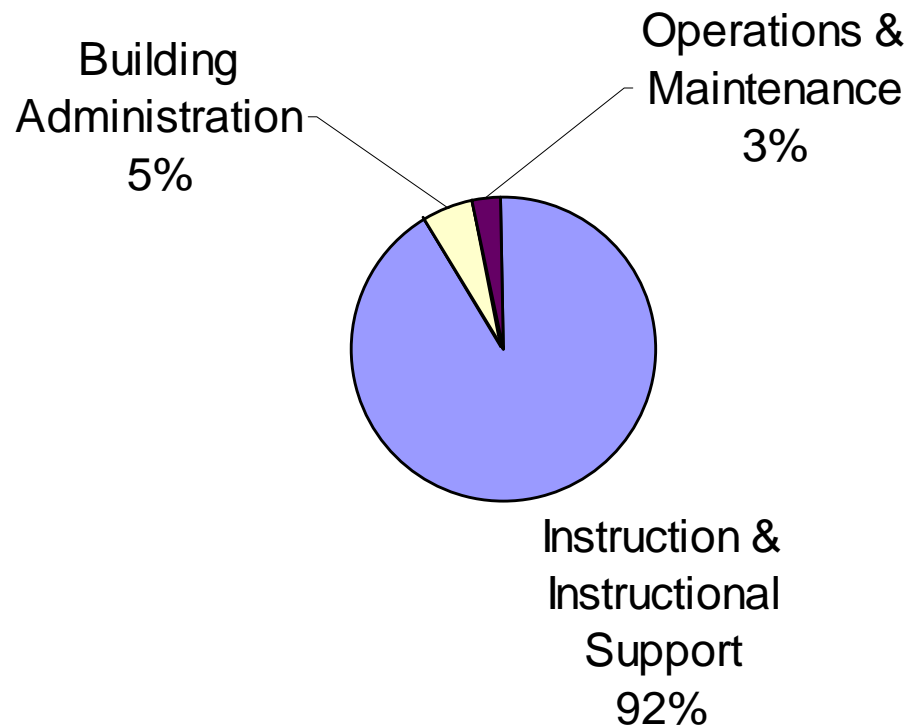
Summary of At-Risk Fund Expenditures By Function

	2007-2008 Actual	% of Total	2008-2009 Actual	% of Total	2009-2010 Budget	% of Total
Instruction & Instructional Support	2,293,944	98%	2,650,484	98%	1,939,083	92%
Building Administration	49,157	2%	53,922	2%	112,551	5%
Operations & Maintenance	0	0%	0	0%	67,257	3%
Total Expenditures Without Transfers	2,343,101	100%	2,704,406	100%	2,118,891	100%

Summary of At-Risk Fund Expenditures By Function



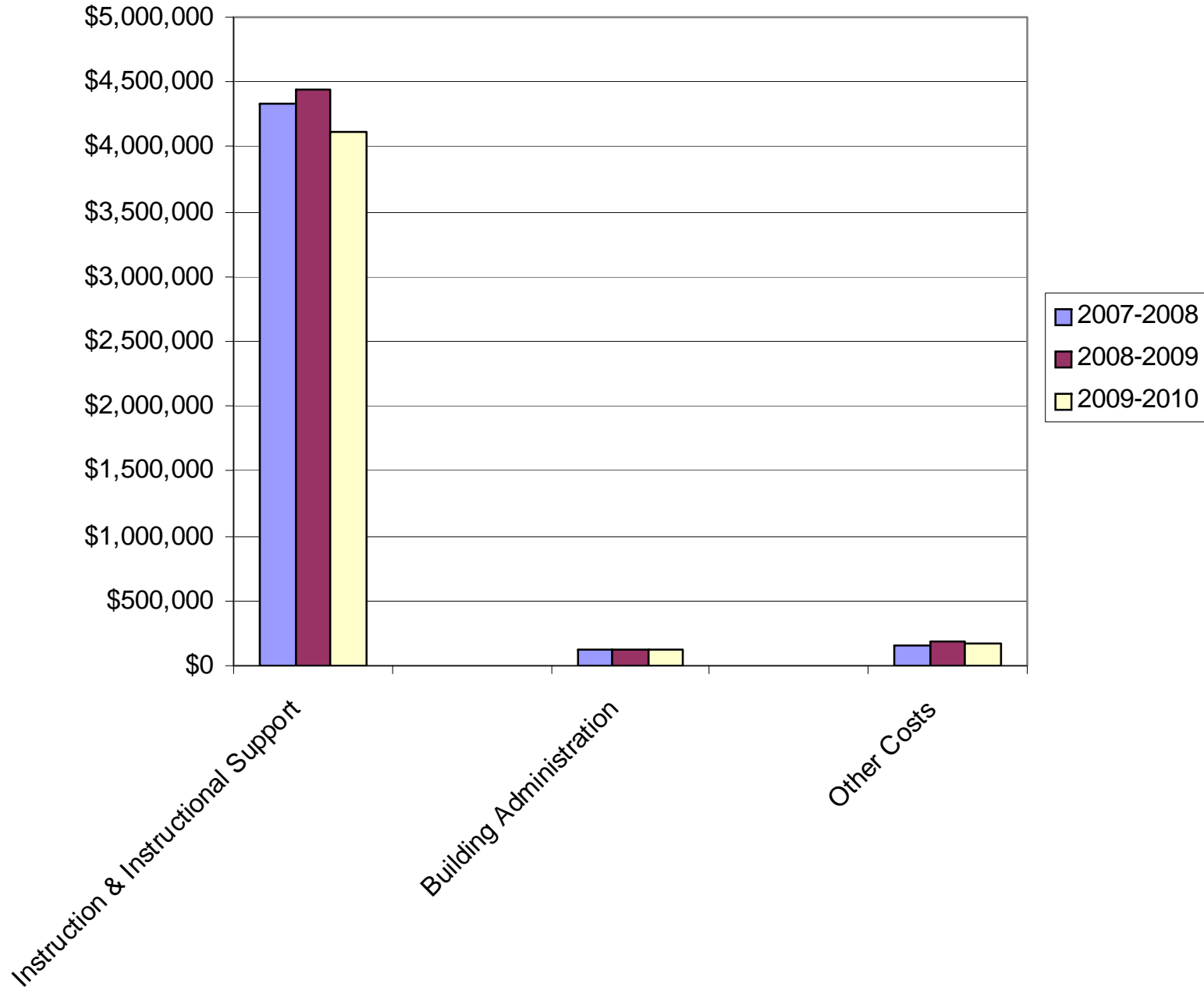
2009-2010 Summary of At-Risk Expenditures



Summary of Special Education Fund Expenditures By Function

	2007-2008 Actual	% of Total	2008-2009 Actual	% of Total	2009-2010 Budget	% of Total
Instruction & Instructional Support	4,329,051	94%	4,437,897	94%	4,109,051	93%
Building Administration	122,327	3%	124,341	3%	121,858	3%
Other Costs	153,347	3%	180,495	4%	169,748	4%
Total Expenditures Without Transfers	4,604,725	100%	4,742,733	100%	4,400,657	100%

Summary of Special Education Fund Expenditures By Function



The Published Budget

The published budget consists of a notice of hearing that shows the total budgeted dollars for each fund as well as the estimated mill levies for each fund. A history of actual costs and mill levies is also published for the previous two years. The published budget lists the **maximum** amount that can be spent in each fund. The actual amount spent will almost always be less except for the supplemental general fund (LOB) for two primary reasons. First, some contingency has to be built into each fund to allow for unplanned expenditures or unexpected increases in costs. An example would be an unexpected increase in the number of ELL students making it necessary to hire an additional teacher. Even though money will be moved from somewhere else in the budget, we must still publish the budget high enough in the ELL fund to allow for the increased expenditure. A second reason the budgeted amount will almost always be underspent is that all balances are shown as spent in the budget even if we intend to have a balance at year end (bond & interest, capital outlay and rec commission funds are exceptions). Some funds must have a balance for cash flow purposes but they are still shown as totally spent in the budget. To get a better comparison of the current year's budget with previous years, a history of budgeted amounts for the past three years is shown in slides 55-56. This gives a better picture of the expected increases or decreases in each fund.

NOTICE OF HEARING 2009-2010 BUDGET

The governing body of Unified School District 373 will meet on the 17th day of August, 2009 at 7:00 PM, at the McKinley Administrative Center, 308 E. 1st St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at the McKinley Administrative Center and will be available at this hearing.

The Amount of 2009 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2009-2010 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2007-2008 Actual		2008-2009 Actual		PROPOSED BUDGET 2009-2010		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2009 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	22,242,513	20.000	22,976,002	20.000	21,198,824	2,509,446	20.000
Supplemental General (LOB)	08	5,653,000	15.627	6,040,000	16.605	6,040,000	2,435,385	16.992
SPECIAL REVENUE								
Adult Education	10	195,931	0.000	206,644	0.000	206,991	0	0.000
Adult Supplemental Education	12	0		0		0		
Bilingual Education	14	492,539		498,101		543,633		
Virtual Education	15			0		0		
Capital Outlay	16	1,221,099	4.018	840,576	3.995	1,660,000	573,288	4.000
Driver Training	18	41,151		57,416		65,259		
Extraordinary School Program	22	0		0		0		
Food Service	24	1,697,184		1,724,474		1,901,237		
Professional Development	26	206,326		174,859		172,778		
Parent Education Program	28	109,000		112,267		150,793		
Summer School	29	8,940		8,867		21,510		
Special Education	30	4,604,725		4,742,733		4,400,657		
Vocational Education	34	1,165,264		1,208,575		1,302,016		
Area Vocational School	36	0		0				
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
Federal Funds	07	1,112,287		1,302,619		1,349,966		
Gifts and Grants	35	67,163		93,190		95,000		
At Risk (4Yr Old)	11	129,974		137,493		138,176		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
At Risk (K-12)	13	2,343,300		2,704,436		2,118,891		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000

Fund—Continued	Code 99 Line	2007-2008 Actual		2008-2009 Actual		PROPOSED BUDGET 2009-2010		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2009 Tax to be Levied (6)	Est. Tax Rate* (7)
KPERS Special Retirement Contribution	51	1,569,280		1,712,925		1,952,735		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	285,277		313,423				
Tuition Reimbursement Fund	57	0		0		0		
DEBT SERVICE								
Bond and Interest #1	62	2,279,345	9.697	4,205,948	13.179	3,816,183	1,888,881	13.179
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000		0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	6,800,337		7,051,693		8,267,046		
TOTAL USD EXPENDITURES	100	52,224,635	49.342	56,112,241	53.779	55,401,695	7,407,000	54.171
Less: Transfers	105	8,971,425	xxxxxx	10,046,852	xxxxxx	7,864,875	xxxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	43,253,210	xxxxxx	46,065,389	xxxxxx	47,536,820	xxxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	6,429,378	xxxxxx	7,422,665	xxxxxx	7,407,000	xxxxxxxx	xxxxxxx
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	853,500	5.653	1,005,000	6.242	1,020,000	894,638	6.242
Rec Comm Emp Benefits & Spec Liab	86	182,000	1.204	188,500	1.110	218,000	177,987	1.242
TOTAL OTHER	120	1,035,500	6.857	1,193,500	7.352	1,238,000	1,072,625	7.484
TOTAL TAXES LEVIED	125	7,371,903		8,486,102		8,479,625		
Assessed Valuation - General Fund	128	\$119,552,193		\$126,627,915		\$125,472,277		
Assessed Valuation - All Other Funds	130	\$137,194,949		\$144,440,319		\$143,322,049		
Outstanding Indebtedness, July 1		2007		2008		2009		
General Obligation Bonds	135	21,255,000		49,735,000		48,160,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	62,514		0		0		
TOTAL USD DEBT	155	21,317,514		49,735,000		48,160,000		

* Tax Rates are expressed in Mills

** Sponsoring District Only

Comparison of Budgeted Expenditures for the Last 3 Years

	2007-2008 Budgeted		2008-2009 Budgeted		PROPOSED BUDGET 2009-2010		
	Budgeted Expenditures (1)	Budgeted Tax Rate* (2)	Budgeted Expenditures (3)	Budgeted Tax Rate* (4)	Expenditures (5)	Amount of 2009 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING							
General	21,792,143	20.000	22,950,971	20.000	21,198,824	2,509,446	20.000
Supplemental General (LOB)	5,653,000	15.557	6,040,000	16.628	6,040,000	2,435,385	16.992
SPECIAL REVENUE							
Adult Education	227,414		250,119		206,991		
Adult Supplemental Education	0		0		0		
Bilingual Education	504,727		555,579		543,633		
Capital Outlay	1,800,000	4.000	1,800,000	4.000	1,660,000	573,288	4.000
Driver Training	65,259		65,259		65,259		
Extraordinary School Program	0		0		0		
Food Service	1,843,356		1,955,286		1,901,237		
Professional Development	208,565		211,906		172,778		
Parent Education Program	122,636		157,122		150,793		
Summer School	20,457		23,497		21,510		
Special Education	4,656,640		5,170,212		4,400,657		
Vocational Education	1,202,478		1,268,240		1,302,016		
Federal Funds	1,069,376		1,369,226		1,349,966		
Gifts and Grants	102,000		102,000		95,000		
At Risk (4 Yr Old)	133,304		137,505		138,176		
At Risk (K-12)	2,343,615		2,730,993		2,118,891		
Declining Enrollment							

Comparison of Budgeted Expenditures for the Last 3 Years

Fund—Continued	2007-2008 Budgeted		2008-2009 Budgeted		PROPOSED BUDGET 2009-2010		
	Budgeted Expenditures (1)	Budgeted Tax Rate* (2)	Budgeted Expenditures (3)	Budgeted Tax Rate* (4)	Expenditures (5)	Amount of 2009 Tax to be Levied (6)	Est. Tax Rate* (7)
KPERS Special Retirement Contribution	1,669,897		1,906,675		1,952,735		
Contingency Reserve							
Textbook & Student Material Revolving							
DEBT SERVICE							
Bond and Interest #1	2,325,205	9.654	4,206,448	13.197	3,816,183	1,888,881	13.179
Bond and Interest #2							
No-Fund Warrant							
Special Assessment							
Temporary Note							
COOPERATIVES**							
Special Education	7,408,936		8,342,137		8,267,046		
TOTAL USD EXPENDITURES	53,179,008	49.211	59,203,649	53.825	55,401,695	7,407,000	54.171
Less: Transfers	8,210,090	xxxxxxx	9,323,051	xxxxxxx	7,864,875	xxxxxxx	xxxxxxx
NET USD EXPENDITURES	44,968,918	xxxxxxx	49,880,598	xxxxxxx	47,536,820	xxxxxxx	xxxxxxx
		xxxxxxx		xxxxxxx		xxxxxxx	xxxxxxx
OTHER							
Historical Museum	0	0.000	0	0.000	0	0	0.000
Public Library Board	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	0	0.000	0	0.000	0	0	0.000
Recreation Commission	853,500	5.628	1,005,000	6.250	1,020,000	894,638	6.242
Rec Comm Emp Benefits & Spec Liab	182,000	1.198	188,500	1.111	218,000	177,987	1.242
TOTAL OTHER	1,035,500	6.826	1,193,500	7.361	1,238,000	1,072,625	7.484

Additional Budget Information

- Included with the full copy of the budget is the budget profile. It breaks down various funds by function similar to what has been done in this budget summary. It also includes a summary of each function by fund. The profile also references the KSDE website where information is available about our buildings and the district.
- Another reporting requirement in the budget is a summary of FTE staff and salaries by job function. A two year history and budgeted FTE are provided. Changes in staffing were discussed earlier in this presentation (see slides 16, 17 & 21). The additional .5 position in Administration was because we moved the new transportation director to a full-time supervision position. In the past this salary had been split between a supervision and mechanic position.

	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)	28.5	2,162,667	75,883	29.8	2,391,083	80,238	30.3	2,408,364	79,484
Teachers (Full Time)	285.0	13,837,543	48,553	287.5	14,391,775	50,058	284.0	14,231,573	50,111
Other Certified (Licensed) Personnel	43.5	2,605,767	59,903	43.1	2,718,749	63,080	39.8	2,467,013	61,985
Classified Personnel	228.2	6,161,801	27,002	231.2	6,494,033	28,088	230.2	6,436,685	27,961
Substitutes/Temporary Help	XXXXXX	363,663	XXXXXXXXXX	XXXXXX	393,457	XXXXXXXXXX	XXXXXX	393,812	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.

Additional Budget Information

Finally, a list of budgeted expenditures by fund, revenue sources and cash balances are included with the budget on a single form (see slide 61). Note that the bulk of cash balances are in three funds: bond and interest, capital outlay, and Co-op Special education. The balance in the bond and interest fund is there to make a \$2.7 million debt payment that is due September 1. The balance in the capital outlay fund includes money set aside for capital projects for this year as well as approximately one year's worth of expenditures that we try to keep on hand for emergency purchases and repairs. It also includes over \$100,000 set aside from proceeds of sales of previous Building Trades class houses that will be used to build future houses. The balance in the Co-op special education fund is used to reduce assessments to the districts and provide for services required for severely handicapped students.

Additional Budget Information

Balances in some of the other funds are required for cash flow purposes. The fees and state aid for summer school and driver education programs are collected in the previous fiscal year while most of the costs occur in the budgeted fiscal year. At-risk summer school expenses are now paid out of the at-risk fund so a balance was maintained there. The food service program does not receive federal and state dollars for nearly two months and so must have a balance to purchase supplies and pay salaries to start the year.

The balances in other funds are used to fund the majority of the costs for that program the following year. A good example is the professional development fund. The balance in that fund must pay for professional development activities for the year. At the end of next year we will attempt to transfer money to provide for professional development the following year if funds are available.

The supplemental general fund (LOB) balance is the result of more taxes received than budgeted last year and was used to keep the mill levy down in the current year.

Sources of Revenue & Proposed Budget for 2009-10

Fund	2009-10	July 1, 2009 Cash Balance	Estimated Sources of Revenue--2009-10				
	Amount Budgeted		State	Federal	Interest	Local	
						Transfers	Other
General	21,198,824	3,078	17,941,327	956,178		0	2,298,241
Supplemental General	6,040,000	240,095	3,279,539				2,520,366
Adult Education	206,991	107,882	43,098	56,011	0	0	0
At Risk (4yr Old)	138,176	5,012		0	0	133,164	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	2,118,891	30,668		0	0	2,081,223	7,000
Bilingual Education	543,633	0		0	0	543,633	0
Virtual Education	0	0			0	0	0
Capital Outlay	1,660,000	1,350,527	0	0	0	0	616,400
Driver Training	65,259	37,161	10,000		0	0	18,098
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	1,901,237	297,183	17,177	783,659	70,000	0	793,218
Professional Development	172,778	172,778	0	0	0	0	0
Parent Education Program	150,793	37,173	60,120	0	5,000	0	48,500
Summer School	21,510	14,510		0	0	0	7,000
Special Education	4,400,657	329,058	0	25,000	0	4,041,599	5,000
Vocational Education	1,302,016	41,123		30,637	0	1,065,256	165,000
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	95,000	71,215					50,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,952,735	0	1,952,735				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	3,816,183	2,630,739	1,564,430	0	0		1,977,554
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	8,267,046	1,195,907	0	2,099,322	0	0	4,971,817
Federal Funds	1,349,966	-5,115	xxxxxxxxxxx	1,355,081	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	0
SUBTOTAL	55,401,695	6,558,994	24,868,426	5,305,888	75,000	7,864,875	13,478,194
Less Transfers	7,864,875						
TOTAL Budget Expenditures	\$47,536,820						