

# Budget At A Glance

## 2009-2010

teachers salary... office supplies... utilities... repairs... media... transportation... equipment  
uniforms... textbooks... paper... instruments... rulers... food... tables... chairs... t  
retirement plan... health insurance... medical supplies... athletic equipment... lar  
ng maintenance... productions... print costs... furniture... cleaning... electric  
teachers salary... office supplies... utilities... transportation... equip  
uniforms... textbooks... paper... tables... chairs... t  
retirement plan... health insurance... athletic equipment... lar  
ng maintenance... produ... bing... electric  
teachers salary... office supp... tion... equip  
uniforms... textbook... chairs... t  
retirement plan... hea... nt... lar  
ng maintenance... electric



**Hugoton USD 210**

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

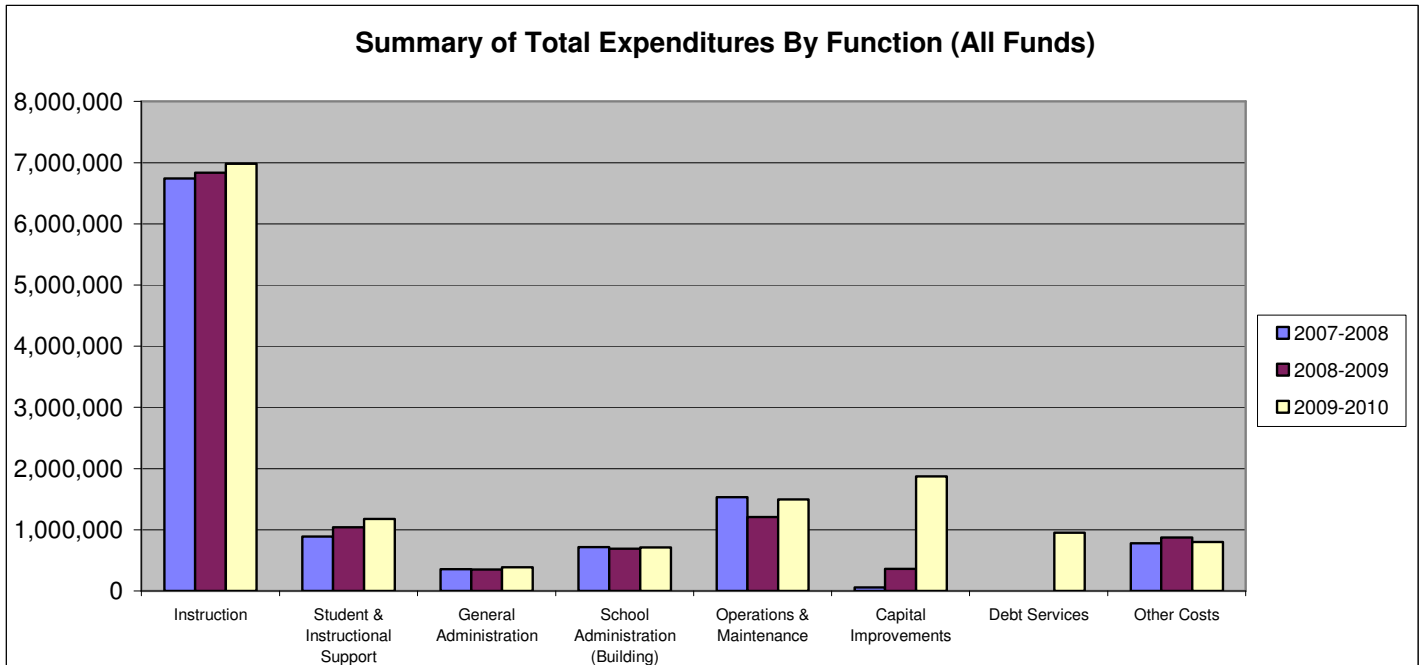
	<b>2007-2008 Actual</b>	<b>% of Tot</b>	<b>2008-2009 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2009-2010 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	6,742,714	61%	6,834,307	60%	1%	6,978,905	49%	2%
Student & Instructional Support	888,723	8%	1,037,290	9%	17%	1,172,232	8%	13%
General Administration	354,680	3%	349,272	3%	-2%	385,360	3%	10%
School Administration (Building)	711,158	6%	689,961	6%	-3%	709,224	5%	3%
Operations & Maintenance	1,534,673	14%	1,205,979	11%	-21%	1,495,185	10%	24%
Capital Improvements	55,712	1%	356,614	3%	540%	1,875,000	13%	426%
Debt Services	0	0%	0	0%	0%	950,726	7%	0%
Other Costs	775,462	7%	872,807	8%	13%	800,523	6%	-8%
<b>Total Expenditures</b>	<b>11,063,122</b>	<b>100%</b>	<b>11,346,230</b>	<b>100%</b>	<b>3%</b>	<b>14,367,155</b>	<b>100%</b>	<b>27%</b>
Amount per Pupil	\$11,014		\$11,290		3%	\$14,564		29%

*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.

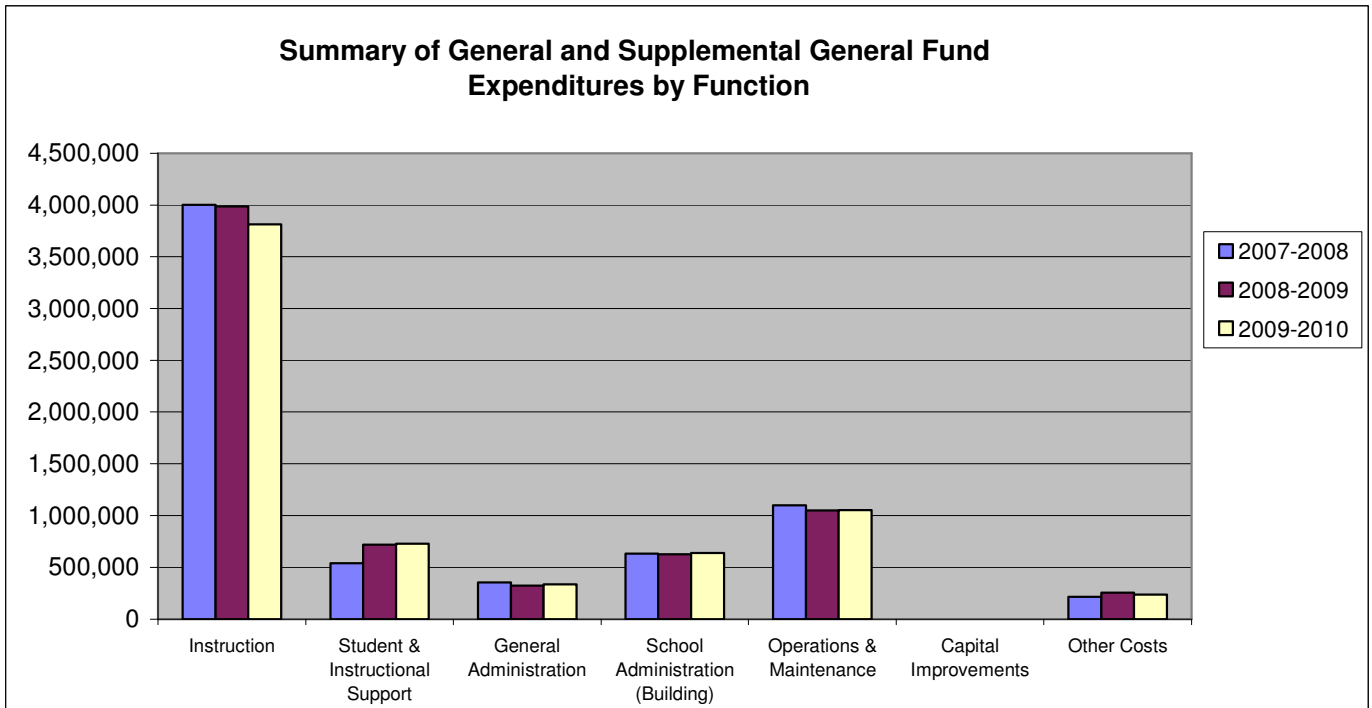
Further definition of what goes into each category:

- |   |   |
|---|---|
| Instruction - 1000                            | Operations & Maintenance - 2600   |
| Student & Instructional Support - 2100 & 2200 | Other Costs - 2500, 2900 and 3000 and all others not included elsewhere |
| General Administration - 2300                 | Capital Improvements - 4000   |
| School Administration (Building) - 2400       | Debt Services - 5100 Transfers - 5200                                   |



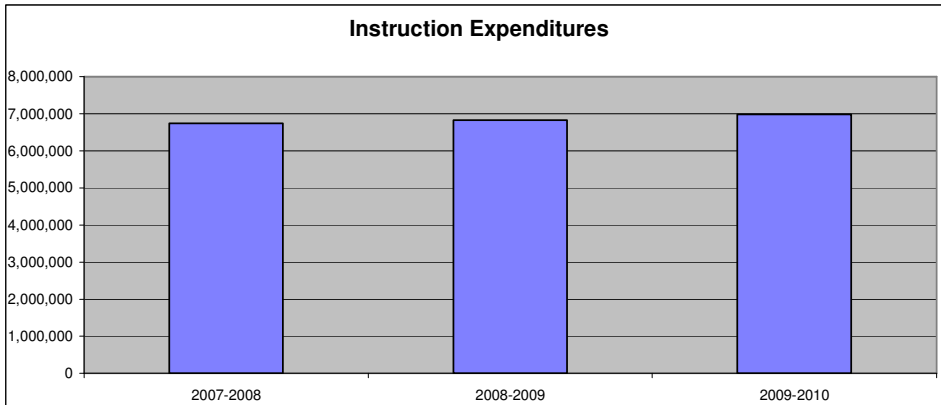
**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2007-2008 Actual</b>	<b>% of Tot</b>	<b>2008-2009 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2009-2010 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	4,002,201	58%	3,985,447	57%	0%	3,815,250	56%	-4%
Student & Instructional Support	539,456	8%	721,395	10%	34%	729,336	11%	1%
General Administration	354,680	5%	326,483	5%	-8%	334,915	5%	3%
School Administration (Building)	633,882	9%	626,572	9%	-1%	639,475	9%	2%
Operations & Maintenance	1,099,400	16%	1,048,014	15%	-5%	1,053,858	15%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	214,626	3%	256,832	4%	20%	238,684	4%	-7%
<b>Total Expenditures</b>	<b>6,844,245</b>	<b>100%</b>	<b>6,964,743</b>	<b>100%</b>	<b>2%</b>	<b>6,811,518</b>	<b>100%</b>	<b>-2%</b>
Amount per Pupil	\$6,814		\$6,930		2%	\$6,905		0%



**Instruction Expenditures (1000)**

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	3,963,852	3,984,847	1%	3,815,250	-4%
Federal Funds	634,079	572,674	-10%	695,417	21%
Supplemental General	38,349	600	-98%	0	-100%
At Risk (4yr Old)	59,049	98,085	66%	101,000	3%
At Risk (K-12)	616,734	742,720	20%	872,704	18%
Bilingual Education	115,474	136,840	19%	140,000	2%
Virtual Education		0		0	0%
Capital Outlay	37,095	21,029	-43%	25,000	19%
Driver Education	13,181	11,551	-12%	14,520	26%
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	49,246	13,990	-72%	0	-100%
Special Education	823,082	830,815	1%	868,835	5%
Cost of Living	0	0	0%	0	0%
Vocational Education	166,942	178,748	7%	188,711	6%
Gifts/Grants	11,500	12,574	9%	876	-93%
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	210,853	225,646	7%	256,592	14%
Contingency Reserve	0	0	0%		
Text Book & Student Material	3,278	4,188	28%		
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%
<b>SUBTOTAL</b>	<b>6,742,714</b>	<b>6,834,307</b>	<b>1%</b>	<b>6,978,905</b>	<b>2%</b>
Enrollment (FTE)*	1,004.5	1,005.0	0%	986.5	-2%
Amount per Pupil	6,713	6,800	1%	7,074	4%
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%
<b>TOTAL</b>	<b>6,742,714</b>	<b>6,834,307</b>	<b>1%</b>	<b>6,978,905</b>	<b>2%</b>



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.

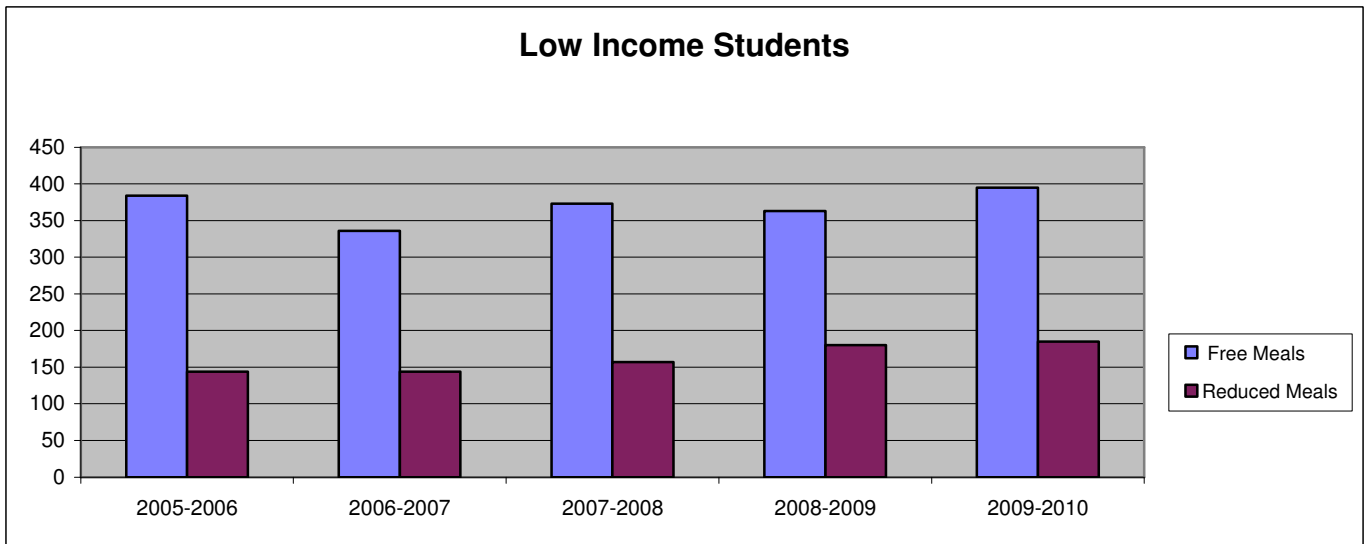
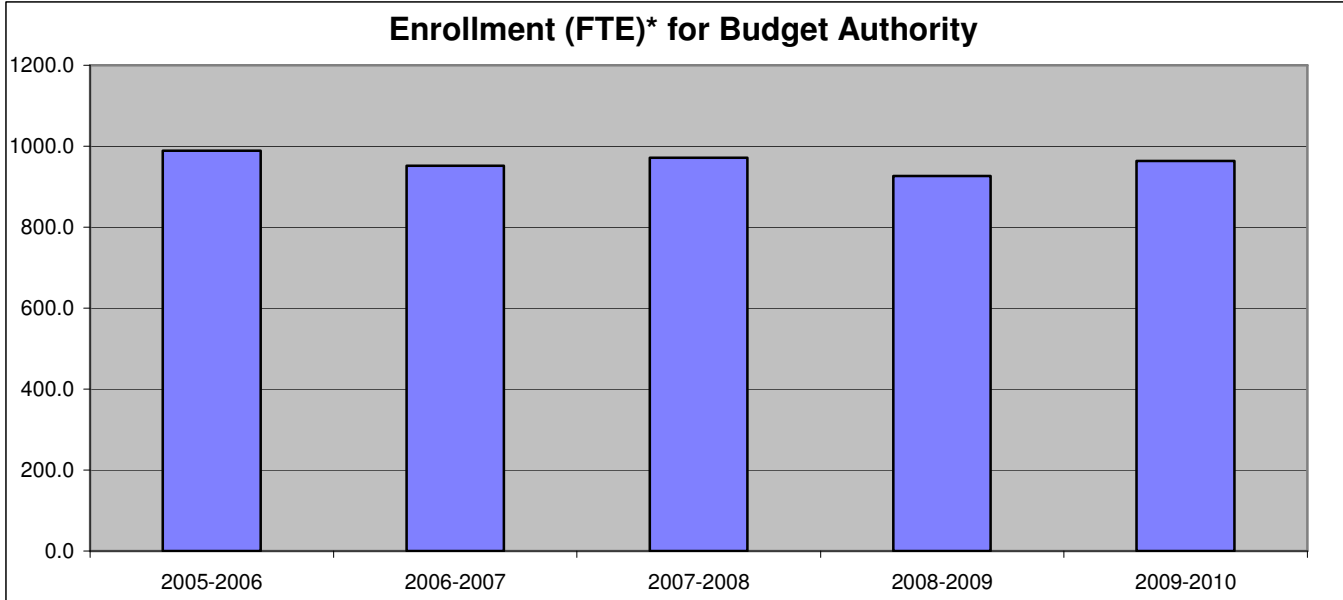
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

# Sources of Revenue and Proposed Budget for 2009-10

Fund	2009-10	July 1, 2009	Estimated Sources of Revenue--2009-10					
	Amount Budgeted		Cash Balance	State	Federal	Interest	Local	Other
General	7,002,302	0	554,927	326,306			0	6,473,809
Supplemental General	2,219,586	48,416	0					2,171,170
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	101,000	0		0	0	101,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	872,704	0		0	0	872,704	0	0
Bilingual Education	140,000	0		0	0	140,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	2,500,000	2,007,087	0	0	0	0	0	1,004,586
Driver Training	14,520	31,199	2,500		0	0	0	0
Declining Enrollment	0	0	0					0
Extraordinary School Program	0	0			0	0	0	0
Food Service	500,000	101,026	5,081	240,713	0	115,000	138,406	0
Professional Development	60,000	71,455	0	0	0	60,000	0	0
Parent Education Program	42,283	0	25,626	0	0	16,657	0	0
Summer School	0	0		0	0	0	0	0
Special Education	900,000	322,649	0	0	0	905,009	0	0
Vocational Education	200,000	0		0	0	200,000	0	0
Special Liability Expense Fund	0	0					0	0
Special Reserve Fund								
Gifts and Grants	876	876						0
Textbook & Student Materials Revolving								
School Retirement	0	0				0		0
Extraordinary Growth Facilities	0	0						0
KPERS Special Retirement Contribution	503,401	0	503,401					0
Tuition Reimbursement		0	0	0				0
Bond and Interest #1	950,726	76,586	0	0	0			2,022,842
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
Federal Funds	770,127	51,188	xxxxxxxxxx	730,639	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	0
<b>SUBTOTAL</b>	<b>16,777,525</b>	<b>2,710,482</b>	<b>1,091,535</b>	<b>1,297,658</b>	<b>0</b>	<b>2,410,370</b>	<b>11,810,813</b>	
Less Transfers	2,410,370							
<b>TOTAL Budget Expenditures</b>	<b>\$14,367,155</b>							

## Other Information

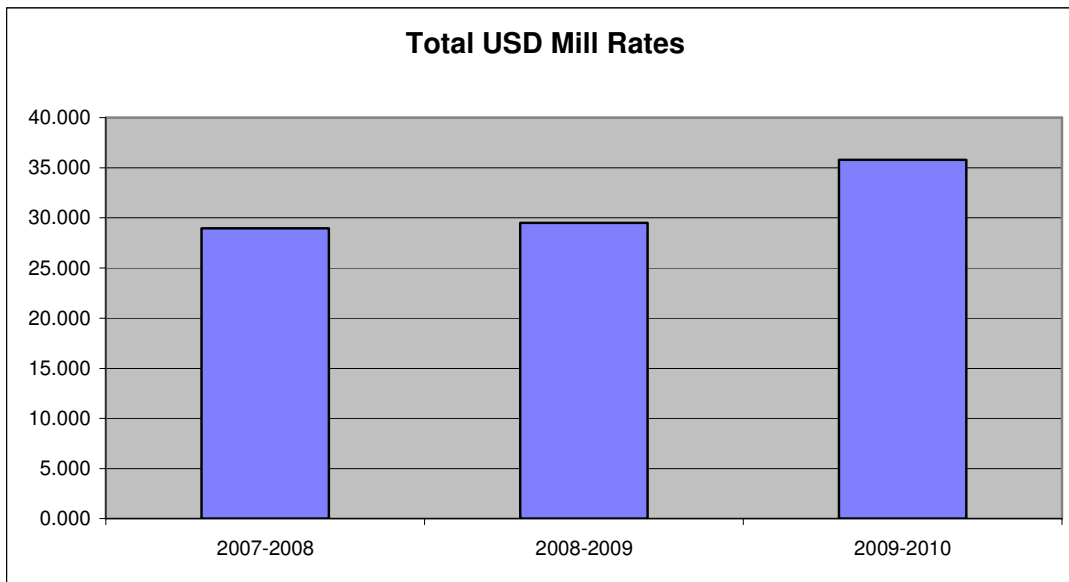
	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	988.9	951.9	-4%	971.9	2%	925.7	-5%	963.5	4%
Number of Students - Free Meals	384	336	-13%	373	11%	363	-3%	395	9%
Number of Students - Reduced Meals	144	144	0%	157	9%	180	15%	185	3%



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

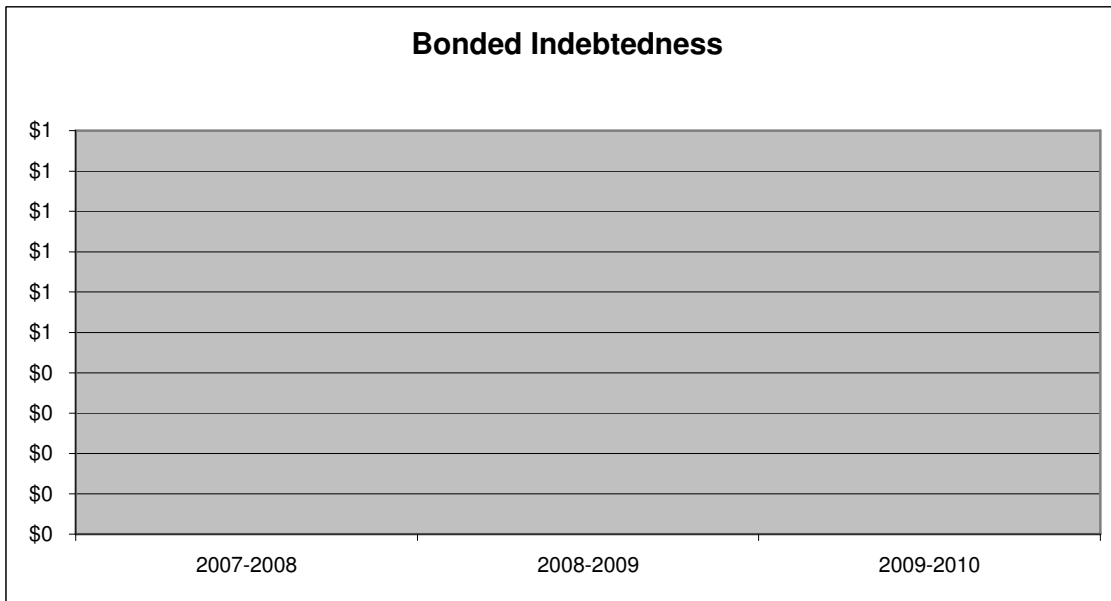
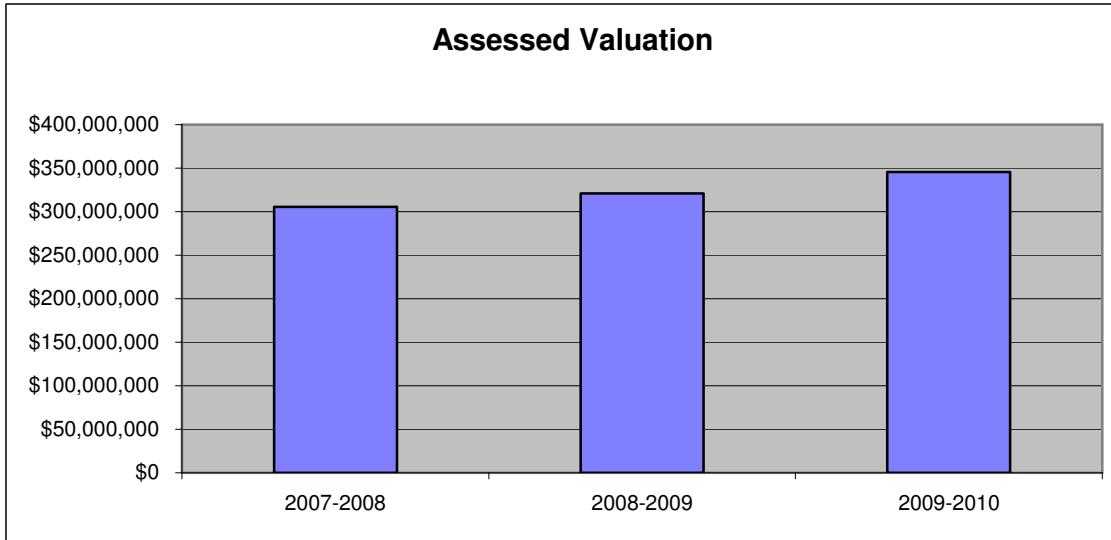
**Miscellaneous Information  
Mill Rates by Fund**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	6.033	6.491	6.537
Adult Education	0.000	0.000	0.000
Capital Outlay	2.942	3.000	3.000
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	0.000	0.000	6.229
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
<b>TOTAL USD</b>	<b>28.975</b>	<b>29.491</b>	<b>35.766</b>
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	2.206	2.142	2.250
Recreation Commission Employee Benefit	0.066	0.067	0.062
<b>TOTAL OTHER</b>	<b>2.272</b>	<b>2.209</b>	<b>2.312</b>



## Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	\$305,552,810	\$320,972,644	\$345,458,942
Bonded Indebtedness	0	0	0



USD# 210  
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)	8.0	563,847	70,481	8.0	604,349	75,544	8.0	616,436	77,055
Teachers (Full Time)	82.0	3,935,562	47,995	81.0	4,099,786	50,615	78.5	4,000,750	50,965
Other Certified (Licensed) Personnel	6.5	329,306	50,662	6.5	338,073	52,011	6.5	344,834	53,051
Classified Personnel	87.0	1,693,135	19,461	77.0	1,671,450	21,707	77.0	1,704,879	22,141
Substitutes/Temporary Help	XXXXXX	232,364	XXXXXXXXXX	XXXXXX	443,274	XXXXXXXXXX	XXXXXX	400,000	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