Budget at a Glance

2004 - 2005

White Rock

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Summary of Total Expenditures By Function
(All Funds)

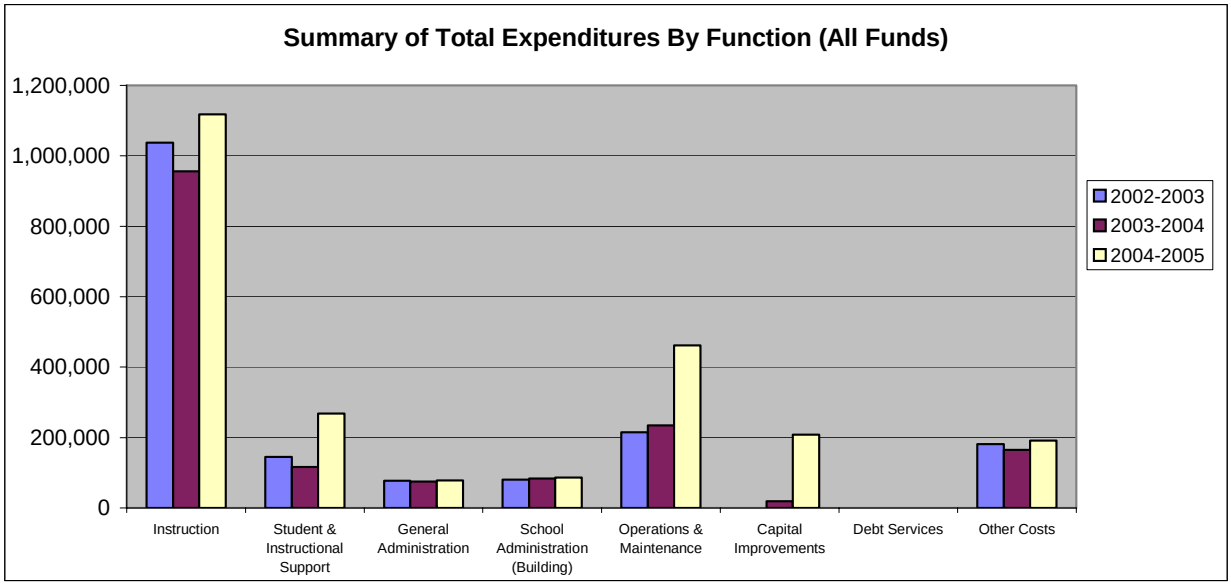
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,037,510	60%	955,880	58%	-8%	1,117,736	46%	17%
Student & Instructional Support	144,745	8%	115,947	7%	-20%	268,471	11%	132%
General Administration	77,394	4%	75,498	5%	-2%	77,938	3%	3%
School Administration (Building)	80,854	5%	83,401	5%	3%	86,790	4%	4%
Operations & Maintenance	215,222	12%	234,898	14%	9%	461,750	19%	97%
Capital Improvements	0	0%	19,121	1%	0%	208,000	9%	988%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	181,320	10%	165,106	10%	-9%	191,022	8%	16%
Total Expenditures	1,737,045	100%	1,649,851	100%	-5%	2,411,707	100%	46%
Amount per Pupil	$13,413		$11,449		-15%	$17,104		49%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, 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.

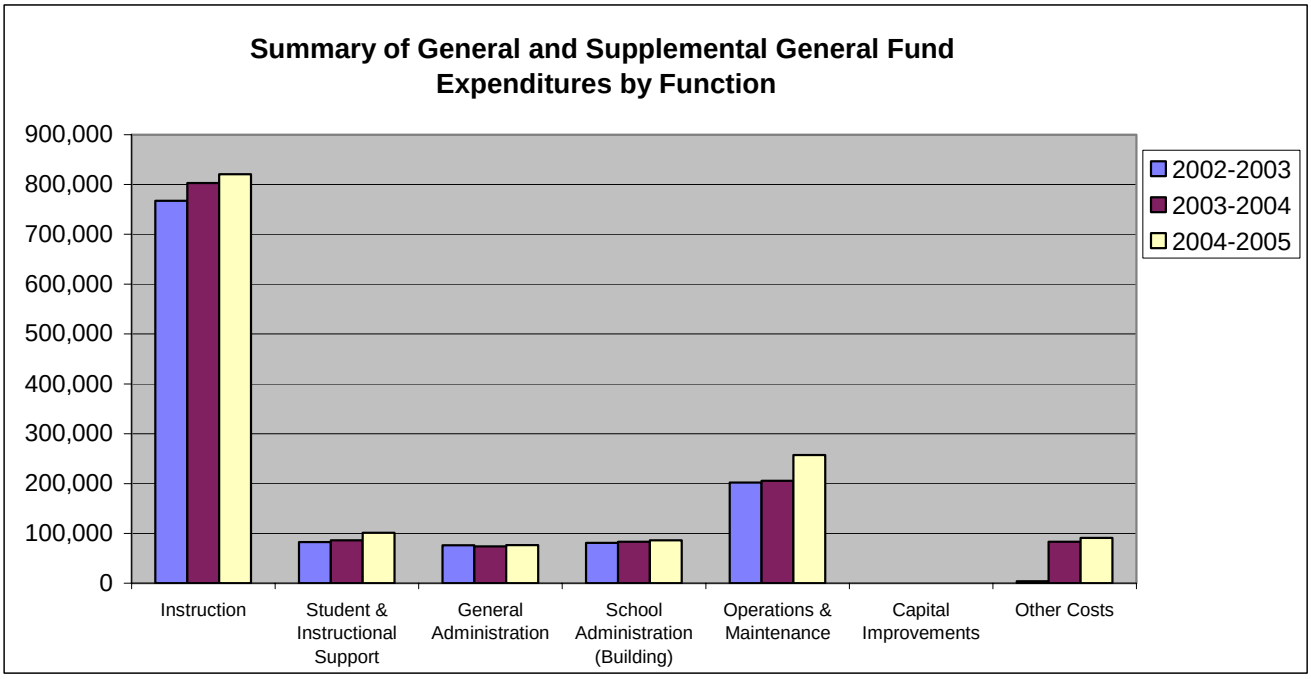
Further definition of what goes into each category:

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



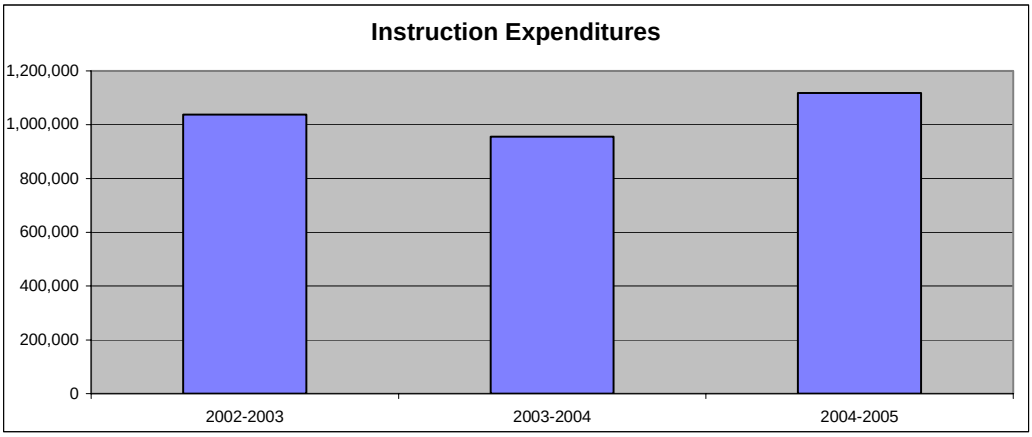
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	767,535	63%	802,654	60%	5%	820,416	57%	2%
Student & Instructional Support	82,737	7%	86,334	6%	4%	101,000	7%	17%
General Administration	75,889	6%	73,595	6%	-3%	76,510	5%	4%
School Administration (Building)	80,854	7%	83,401	6%	3%	85,960	6%	3%
Operations & Maintenance	201,846	17%	205,558	15%	2%	256,850	18%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	4,025	0%	83,536	6%	1975%	90,950	6%	9%
Total Expenditures	1,212,886	100%	1,335,078	100%	10%	1,431,686	100%	7%
Amount per Pupil	$9,366		$9,265		-1%	$10,154		10%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	759,133		666,346	-12%		630,416	-5%
Federal Funds	39,723		32,907	-17%		34,820	6%
Supplemental General	8,402		136,308	1522%		190,000	39%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	14,963		30,228	102%		50,000	65%
Driver Education	5,519		5,472	-1%		5,700	4%
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	197,434		75,114	-62%		175,000	133%
Technology Education	0						
Transportation	0						
Vocational Education	2,000		1,000	-50%		1,000	0%
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						30,800	
Contingency Reserve	0		0	0%			
Text Book & Student Material	10,336		8,505	-18%			
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	1,037,510		955,880	-8%		1,117,736	17%
Enrollment (FTE)*	129.5		144.1	11%		141.0	-2%
Amount per Pupil	8,012		6,633	-17%		7,927	20%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,037,510		955,880	-8%		1,117,736	17%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

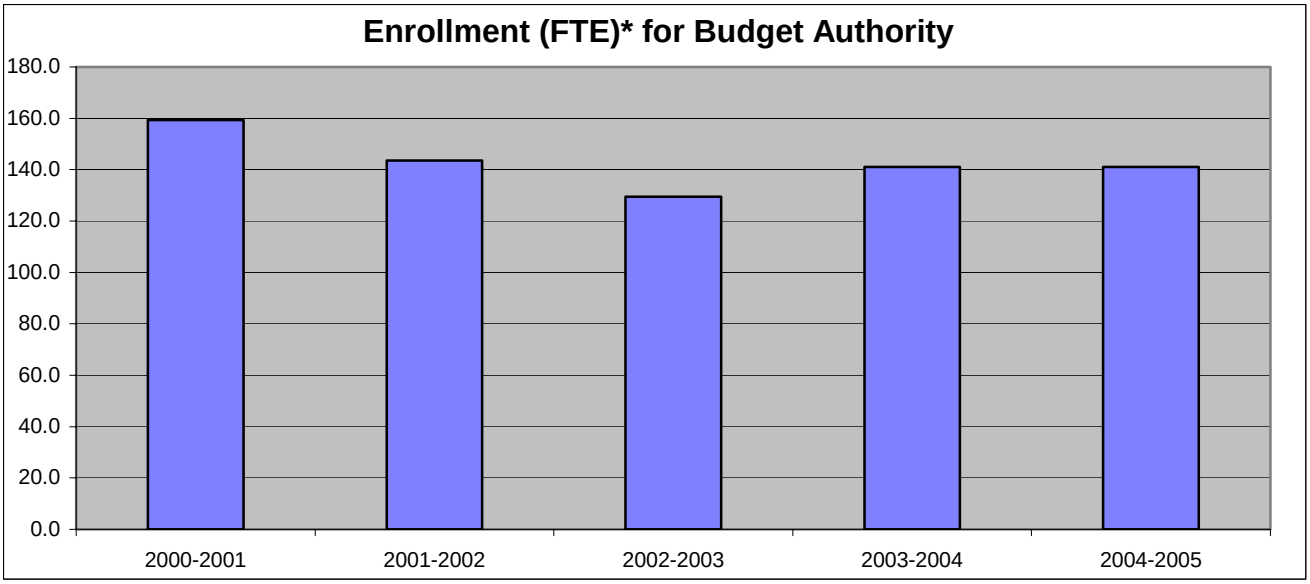
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

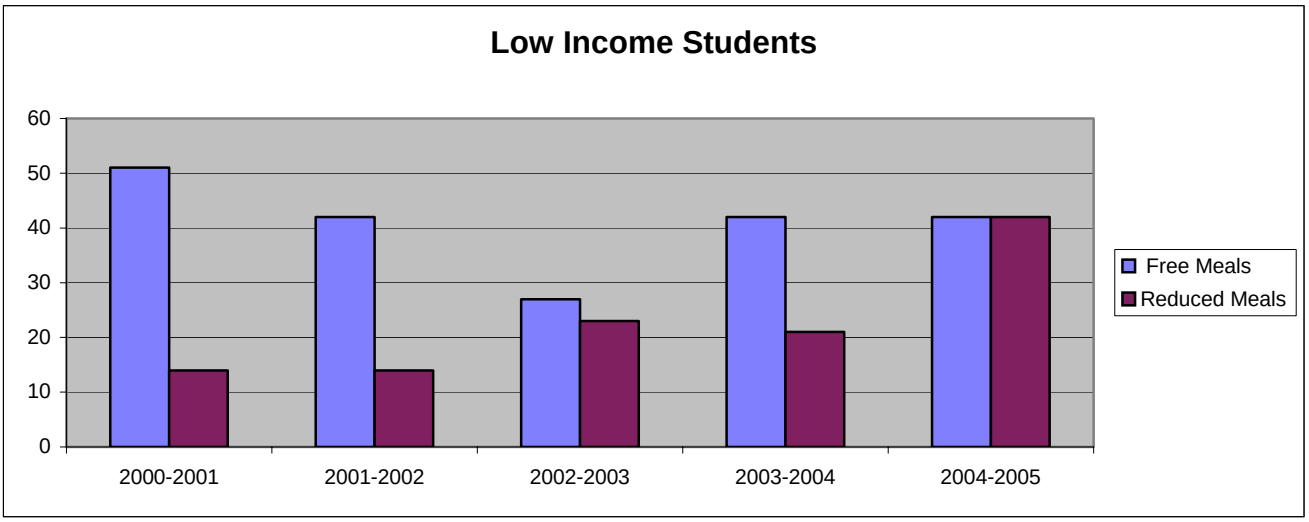
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,272,086	1,075	1,039,220	780		0	231,011
Supplemental General	318,022	149,960	0				168,062
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	608,000	605,147		0	0	0	3,381
Driver Training	6,700	6,880	924		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	75,200	19,162	802	22,919	0	18,000	15,962
Professional Development	971	971	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	191,800	54,619	0	0	0	139,422	0
Vocational Education	1,000			0	0	1,000	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	49,230	0	49,230				
Bond and Interest #1	0	0	0		0		0
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	47,120	10,799	xxxxxxxxxxx	36,321	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,570,129	848,613	1,090,176	60,020	0	158,422	418,416
Less Transfers	158,422						
TOTAL Budget Expenditures	$2,411,707						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	159.3	143.5	-10%	129.5	-10%	141.0	9%	141.0	0%
Number of Students - Free Meals	51	42	-18%	27	-36%	42	56%	42	0%
Number of Students - Reduced Meals	14	14	0%	23	64%	21	-9%	42	100%

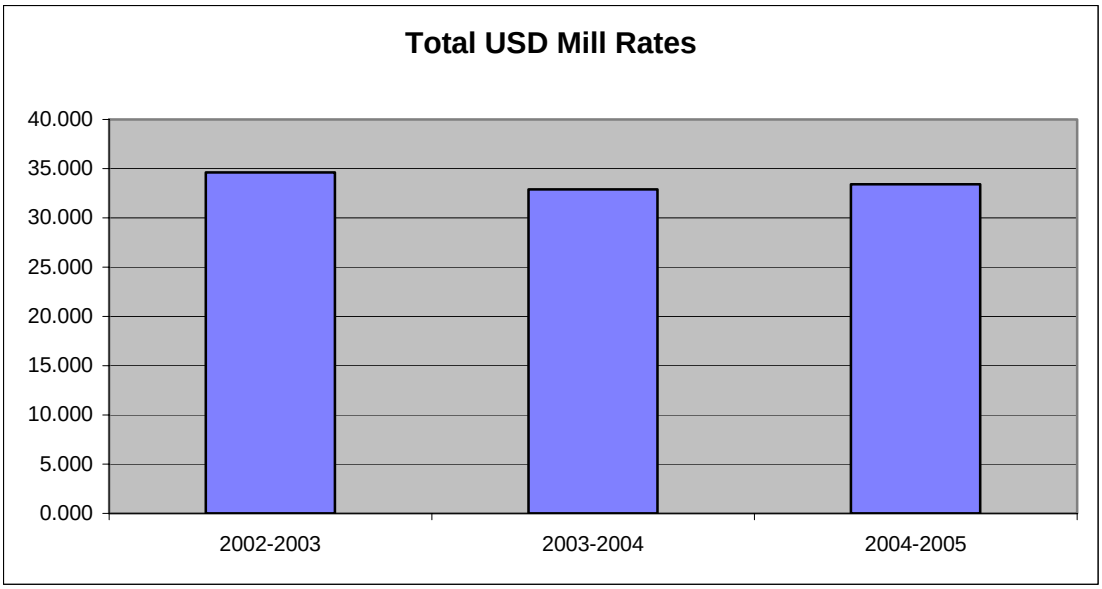




*FTE for state aid and budget authority purposes for general fund.

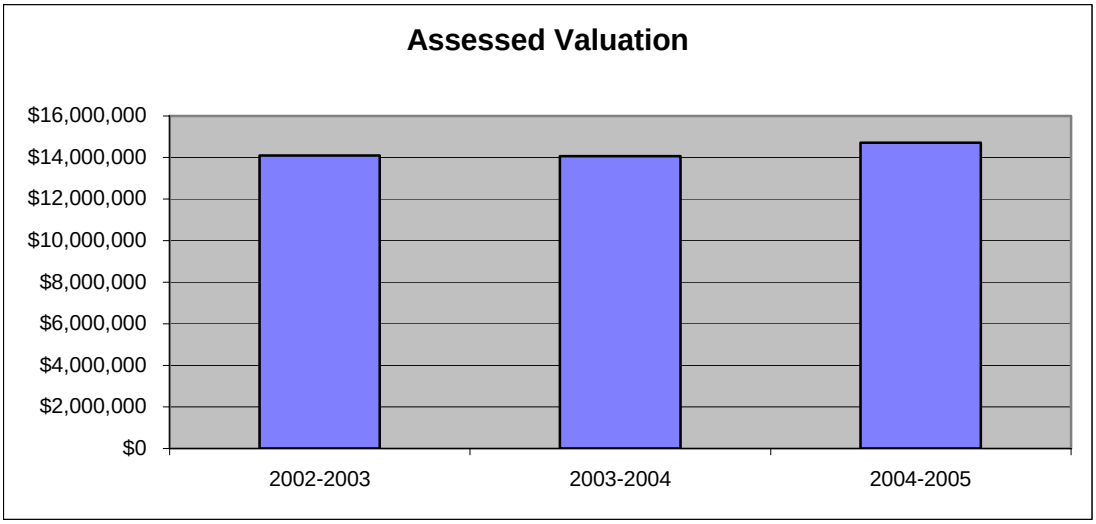
Miscellaneous Information
Mill Rates by Fund

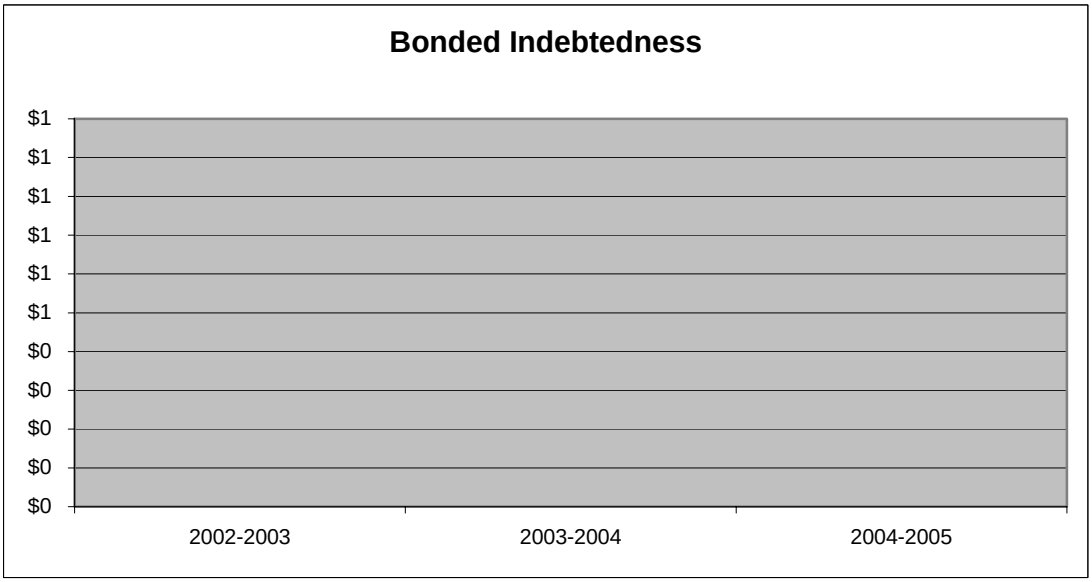
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.613	8.880	13.400
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	4.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	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	**34.613**	**32.880**	**33.400**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$14,090,382	$14,061,955	$14,708,720
Bonded Indebtedness	0	0	0





USD# 104
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	70,000	70,000	1.0	72,400	72,400	1.0	76,020	76,020
Teachers (Full Time)	16.2	571,289	35,265	16.2	546,778	33,752	16.7	562,660	33,692
Other Certified (Licensed) Personnel	2.8	85,774	30,634	2.8	96,490	34,461	2.3	76,726	33,359
Classified Personnel	15.0	243,205	16,214	15.0	260,130	17,342	15.0	264,630	17,642
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX

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/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses