Budget at a Glance

2005 - 2006

Oskaloosa

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Summary of Total Expenditures By Function
(All Funds)

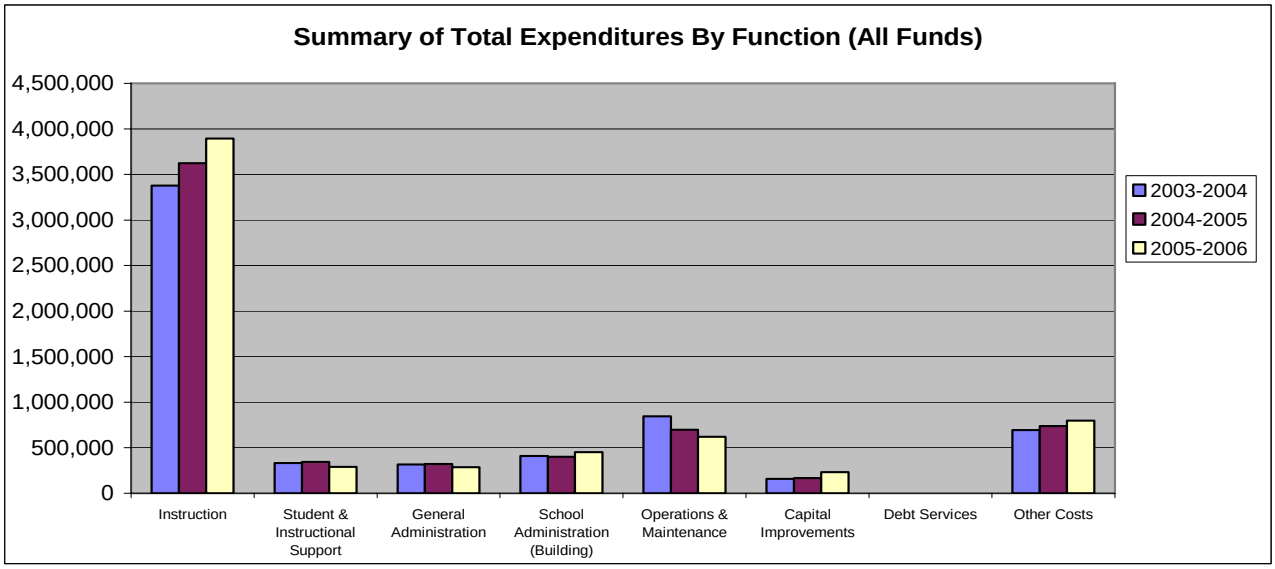
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,377,381	55%	3,623,591	58%	7%	3,892,978	59%	7%
Student & Instructional Support	334,472	5%	344,252	5%	3%	289,252	4%	-16%
General Administration	315,370	5%	322,019	5%	2%	287,762	4%	-11%
School Administration (Building)	409,563	7%	401,998	6%	-2%	453,836	7%	13%
Operations & Maintenance	845,206	14%	698,547	11%	-17%	621,854	9%	-11%
Capital Improvements	160,206	3%	166,770	3%	4%	232,771	4%	40%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	694,004	11%	736,981	12%	6%	796,989	12%	8%
Total Expenditures	6,136,202	100%	6,294,158	100%	3%	6,575,442	100%	4%
Amount per Pupil	$8,766		$9,256		6%	$10,421		13%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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 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.

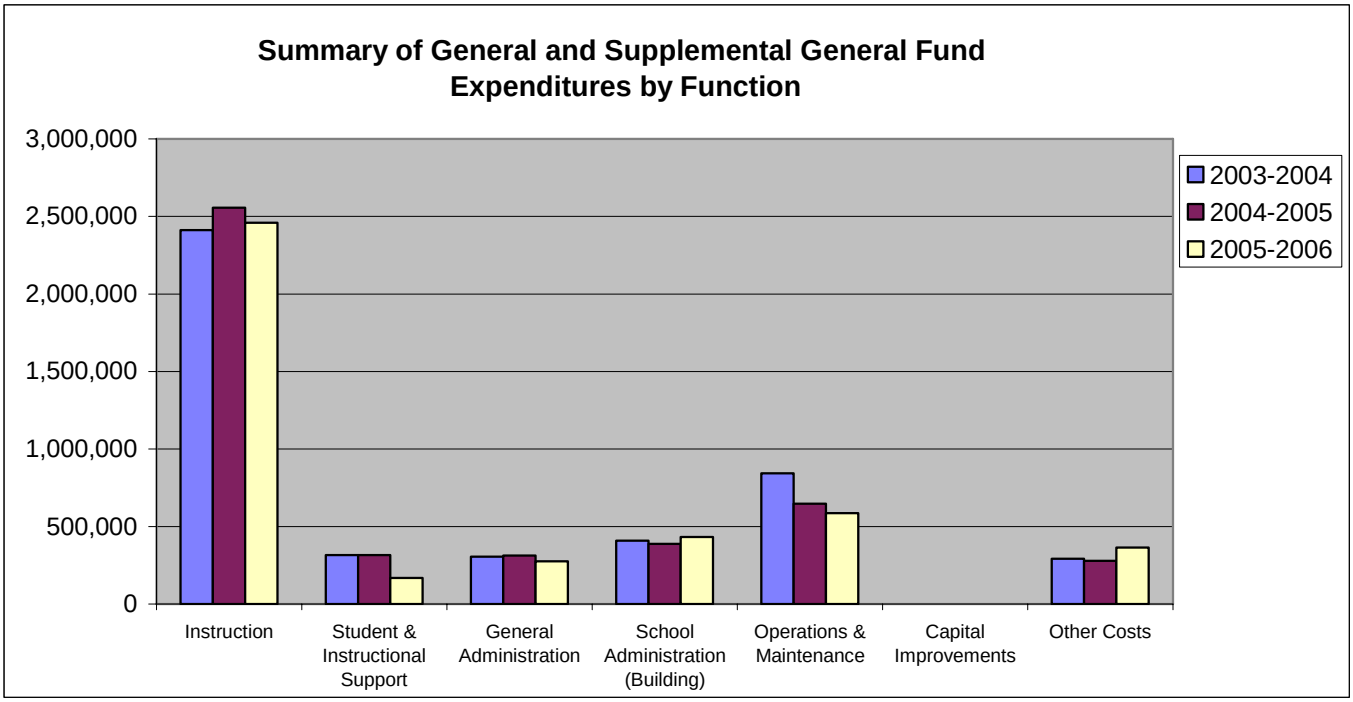
Further definition of what goes into each category:

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



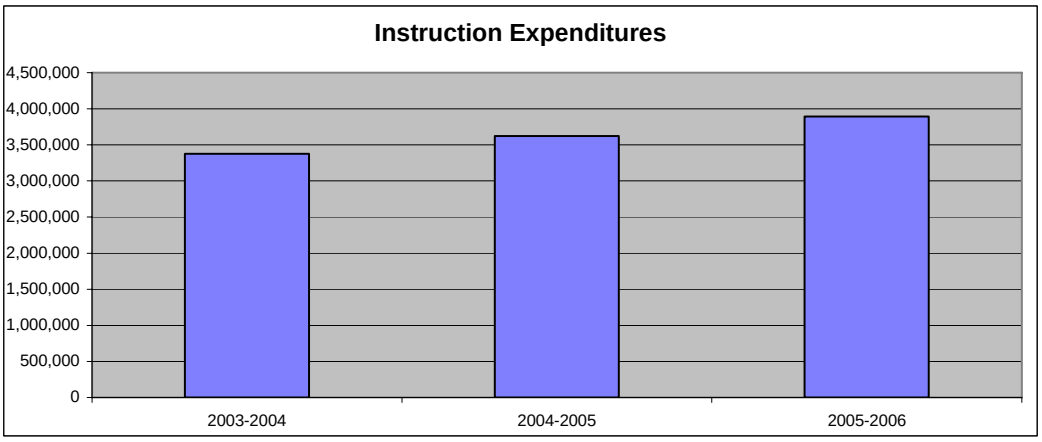
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,411,755	53%	2,555,814	57%	6%	2,459,432	57%	-4%
Student & Instructional Support	316,805	7%	316,136	7%	0%	168,609	4%	-47%
General Administration	305,345	7%	313,466	7%	3%	276,455	6%	-12%
School Administration (Building)	409,563	9%	388,638	9%	-5%	433,359	10%	12%
Operations & Maintenance	843,736	18%	648,084	14%	-23%	585,614	14%	-10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	291,752	6%	278,801	6%	-4%	364,760	9%	31%
Total Expenditures	4,578,956	100%	4,500,939	100%	-2%	4,288,229	100%	-5%
Amount per Pupil	$6,541		$6,619		1%	$6,796		3%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,254,720		2,446,442	9%		2,302,260	-6%
Federal Funds	274,615		227,030	-17%		111,615	-51%
Supplemental General	157,035		109,372	-30%		157,172	44%
At Risk (4yr Old)						63,855	
At Risk (K-12)						91,007	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		40,000	0%
Driver Education	5,179		5,880	14%		8,266	41%
Declining Enrollment						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	858		15,009	1649%		2,422	-84%
Special Education	597,847		611,382	2%		733,976	20%
Vocational Education	87,127		100,000	15%		247,274	147%
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			108,476			135,131	25%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	3,377,381		3,623,591	7%		3,892,978	7%
Enrollment (FTE)*	700.0		680.0	-3%		631.0	-7%
Amount per Pupil	4,825		5,329	10%		6,170	16%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,377,381		3,623,591	7%		3,892,978	7%



NOTE: Gifts/Grants includes 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.

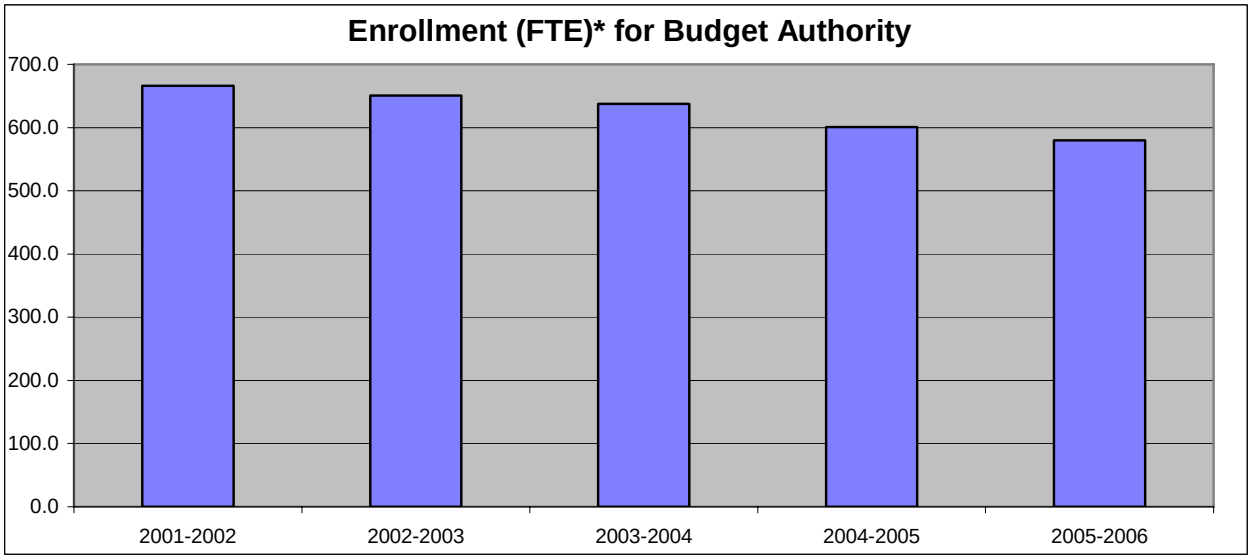
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

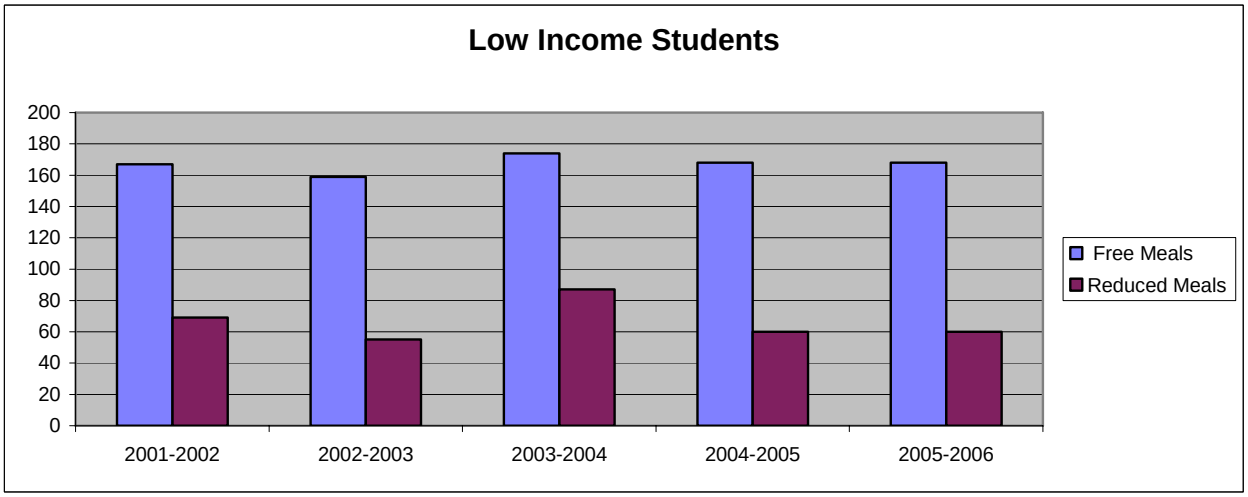
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,608,203	0	4,191,208	41,065		0	375,930
Supplemental General	1,088,500	46,123	568,306				474,071
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	63,855	0		0	0	63,855	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	146,245	0		0	0	146,245	0
Bilingual Education	0			0	0	0	0
Capital Outlay	292,771	190,178	0	7,500	20,000	20,000	55,093
Driver Training	8,266	3,696	2,320		0	0	2,250
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	335,509	1,061	3,610	124,464	0	70,000	136,374
Professional Development	53,641	4,661	2,880	0	0	46,100	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	2,422	422		0	0	2,000	0
Special Education	813,976	976	0	0	0	813,000	0
Vocational Education	247,274			0	0	247,274	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	211,639	0	211,639				
Tuition Reimbursement		0	0	0			0
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	111,615	0	xxxxxxxxxxx	111,615	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,983,916	247,117	4,979,963	284,644	20,000	1,408,474	1,043,718
Less Transfers	1,408,474						
TOTAL Budget Expenditures	$6,575,442						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	666.0	650.7	-2%	637.4	-2%	600.6	-6%	580.0	-3%
Number of Students - Free Meals	167	159	-5%	174	9%	168	-3%	168	0%
Number of Students - Reduced Meals	69	55	-20%	87	58%	60	-31%	60	0%

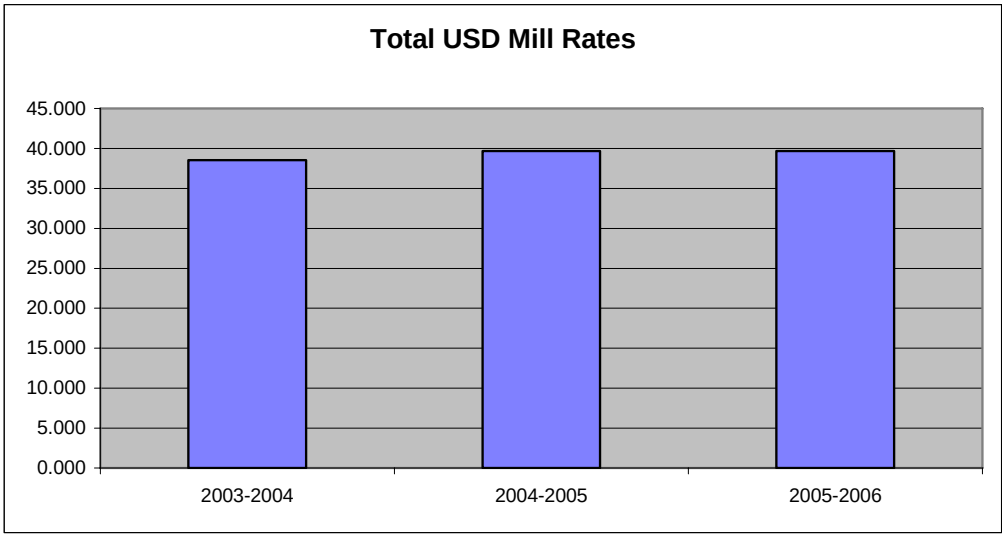




*FTE for state aid and budget authority purposes for general fund.

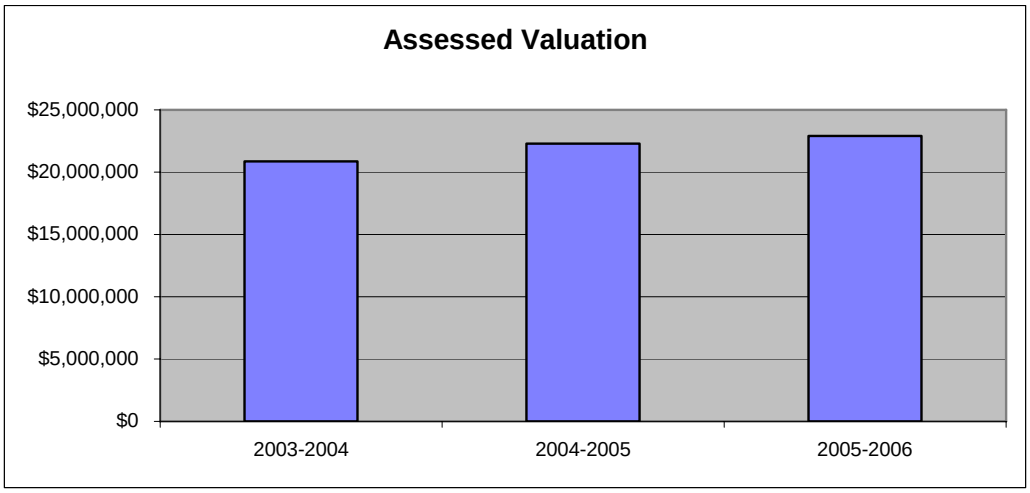
Miscellaneous Information
Mill Rates by Fund

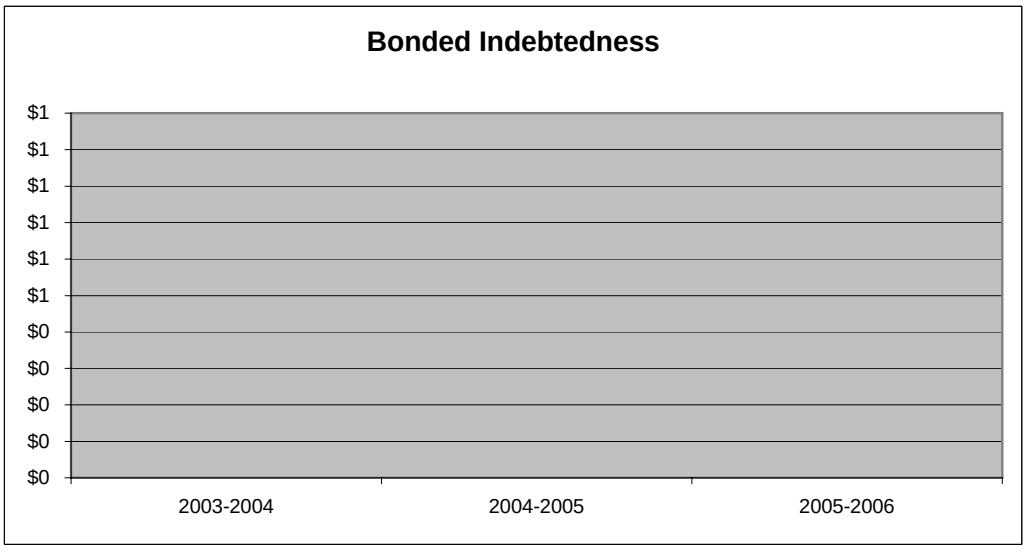
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.528	16.963	19.655
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	2.690	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**38.528**	**39.653**	**39.655**
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	1.000	0.996	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.996**	**1.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$20,855,992	$22,280,145	$22,915,900
Bonded Indebtedness	0	0	0





USD# 341
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	304,747	76,187	4.0	320,673	80,168	5.0	393,906	78,781
Teachers (Full Time)	47.6	1,985,963	41,722	48.1	2,019,444	41,984	47.5	2,109,647	44,414
Other Certified (Licensed) Personnel	2.4	109,247	45,520	2.4	120,411	50,171	2.5	121,610	48,644
Classified Personnel	33.2	761,554	22,938	32.0	797,326	24,916	30.9	842,871	27,277
Substitutes/Temporary Help	XXXXXXX	94,171	XXXXXXXXXXX	XXXXXXX	92,470	XXXXXXXXXXX	XXXXXXX	95,364	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