Budget at a Glance

2005 - 2006

Sterling

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Summary of Total Expenditures By Function
(All Funds)

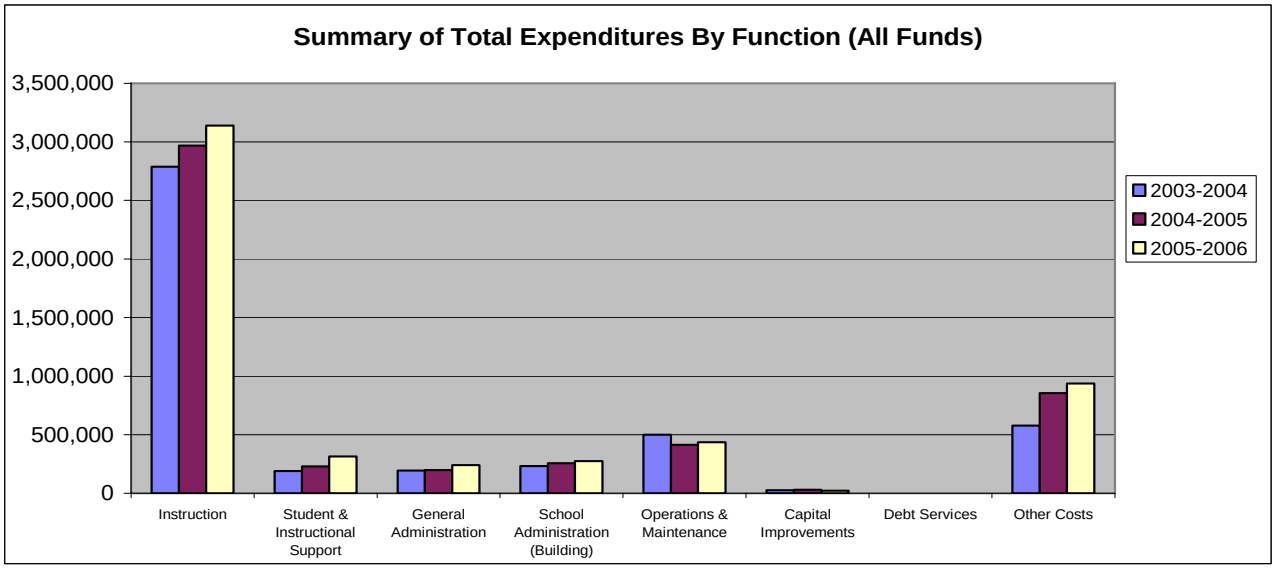
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,789,452	62%	2,968,904	60%	6%	3,138,387	59%	6%
Student & Instructional Support	190,522	4%	230,405	5%	21%	314,975	6%	37%
General Administration	194,654	4%	199,571	4%	3%	242,445	5%	21%
School Administration (Building)	232,123	5%	257,118	5%	11%	274,211	5%	7%
Operations & Maintenance	501,695	11%	415,094	8%	-17%	435,717	8%	5%
Capital Improvements	26,728	1%	30,105	1%	13%	22,340	0%	-26%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	578,326	13%	854,054	17%	48%	936,249	17%	10%
Total Expenditures	4,513,500	100%	4,955,251	100%	10%	5,364,324	100%	8%
Amount per Pupil	$8,730		$9,622		10%	$10,622		10%

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.

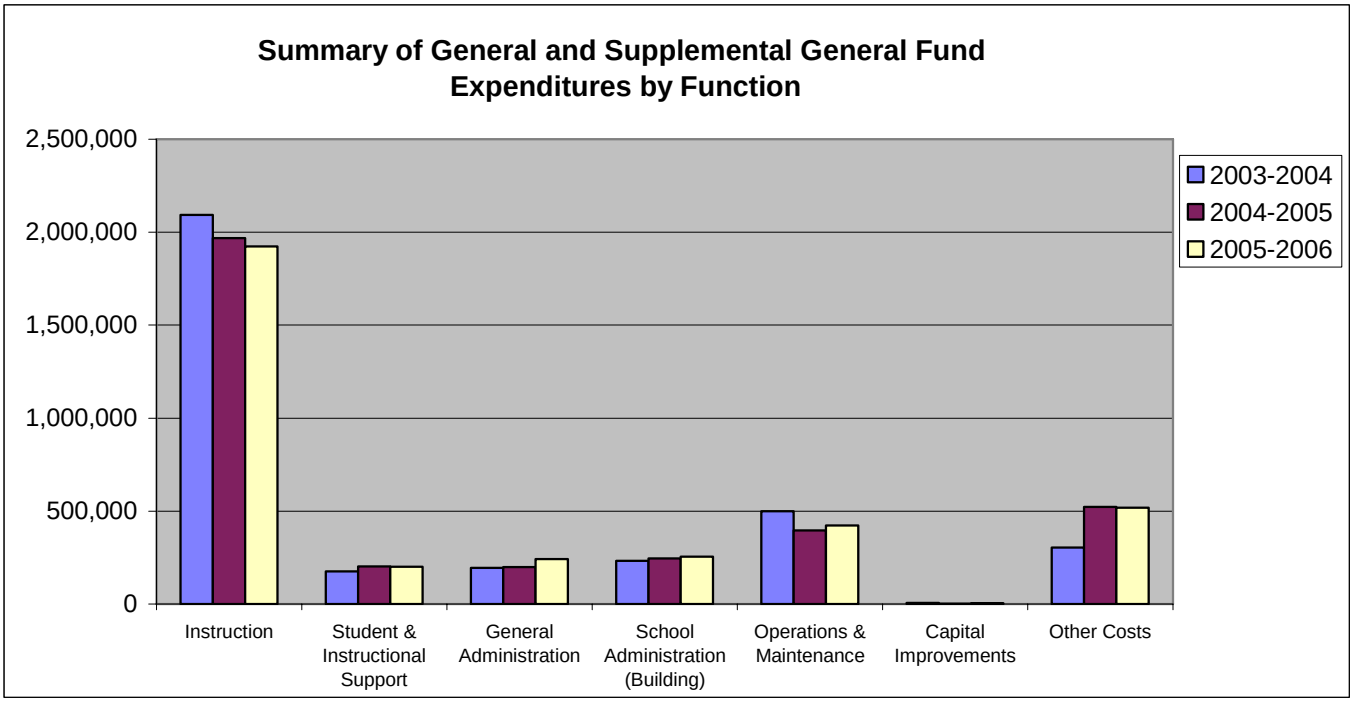
Further definition of what goes into each category:

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



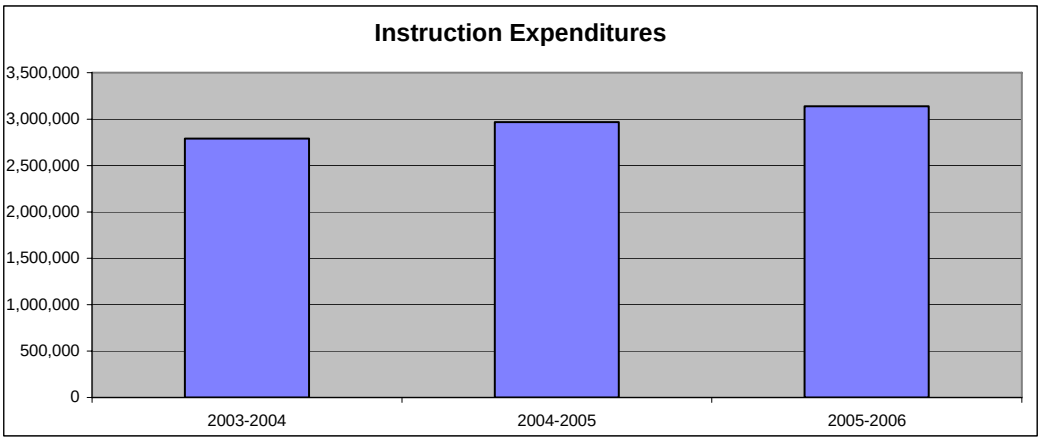
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,092,259	60%	1,968,479	56%	-6%	1,922,916	54%	-2%
Student & Instructional Support	175,873	5%	201,918	6%	15%	200,346	6%	-1%
General Administration	194,654	6%	199,571	6%	3%	242,445	7%	21%
School Administration (Building)	232,123	7%	244,631	7%	5%	254,660	7%	4%
Operations & Maintenance	499,569	14%	396,916	11%	-21%	422,083	12%	6%
Capital Improvements	5,400	0%	1,629	0%	-70%	5,000	0%	207%
Other Costs	303,263	9%	522,092	15%	72%	518,862	15%	-1%
Total Expenditures	3,503,141	100%	3,535,236	100%	1%	3,566,312	100%	1%
Amount per Pupil	$6,776		$6,865		1%	$7,062		3%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,932,356		1,935,918	0%		1,909,016	-1%
Federal Funds	141,392		195,727	38%		159,513	-19%
Supplemental General	159,903		32,561	-80%		13,900	-57%
At Risk (4yr Old)						24,000	
At Risk (K-12)						110,700	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	0%
Driver Education	3,148		5,531	76%		6,050	9%
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	9,952		12,892	30%		2,715	-79%
Special Education	541,337		541,920	0%		620,934	15%
Vocational Education	0		142,072	0%		163,000	15%
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			93,982			108,559	16%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,364		8,301	509%			
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	2,789,452		2,968,904	6%		3,138,387	6%
Enrollment (FTE)*	517.0		515.0	0%		505.0	-2%
Amount per Pupil	5,395		5,765	7%		6,215	8%
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	2,789,452		2,968,904	6%		3,138,387	6%



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.

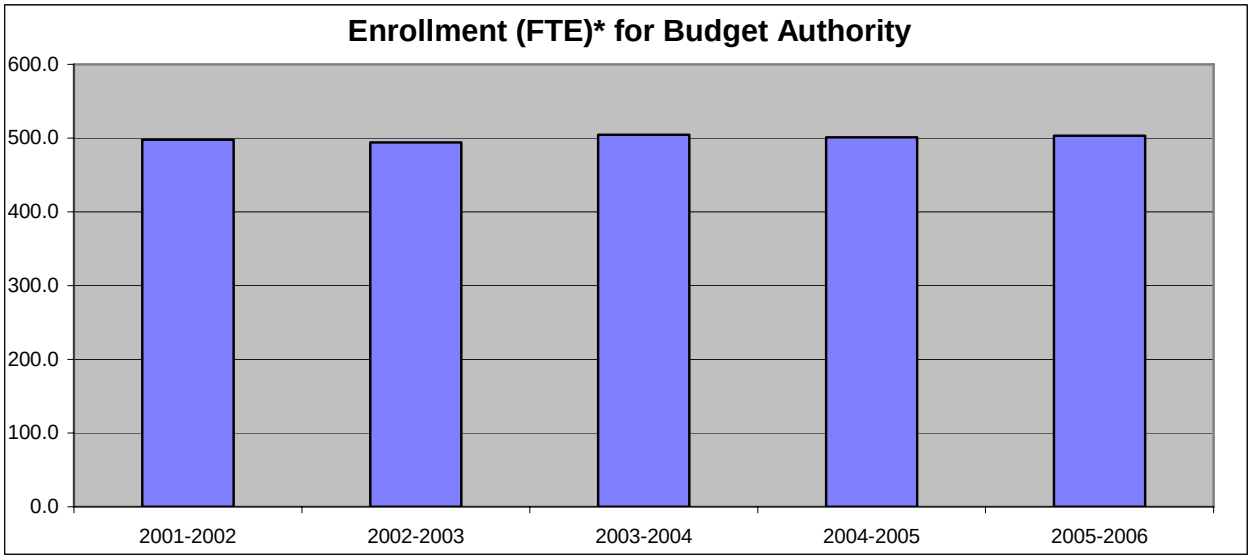
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

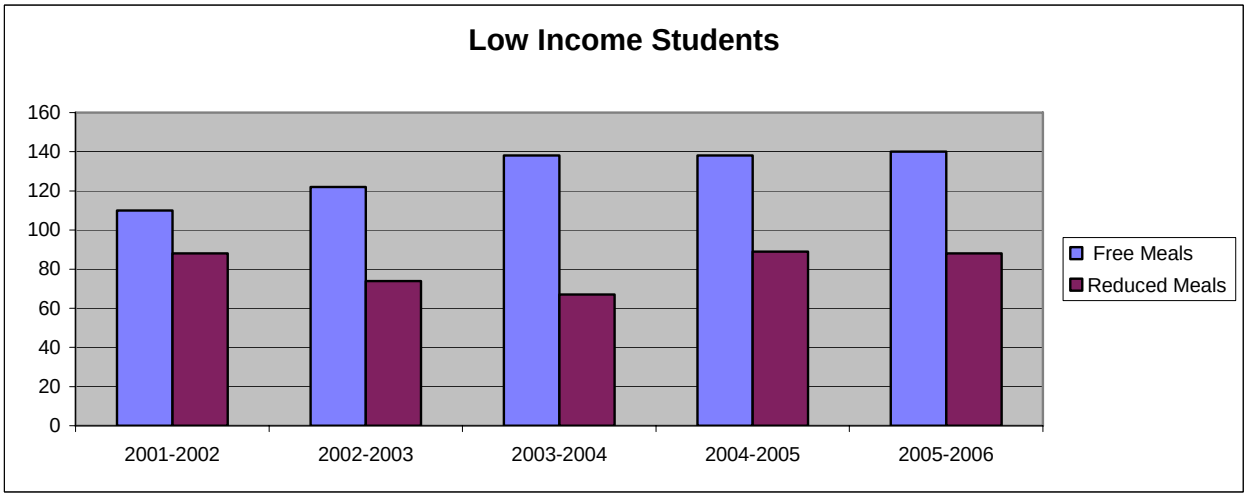
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,725,726	0	3,346,861	0		0	378,865
Supplemental General	805,000	7,068	302,893				495,039
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	24,000	0		0	0	24,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	125,000	0		0	0	125,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	167,277	138,300	2,905	0	7,200	0	18,872
Driver Training	8,150	13,242	3,600		0	0	4,080
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	290,644	40,267	4,005	118,809	0	50,000	133,407
Professional Development	20,329	0	2,329	0	0	18,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	2,715	2,715		0	0	0	0
Special Education	673,999	89,585	0	0	0	584,414	0
Vocational Education	163,000			0	0	163,000	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	139,267					14,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	163,385	0	163,385				
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	159,513	2,250	xxxxxxxxxxx	157,263	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,328,738	432,694	3,825,978	276,072	7,200	964,414	1,044,263
Less Transfers	964,414						
TOTAL Budget Expenditures	$5,364,324						

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)*	497.9	494.1	-1%	504.4	2%	501.3	-1%	503.3	0%
Number of Students - Free Meals	110	122	11%	138	13%	138	0%	140	1%
Number of Students - Reduced Meals	88	74	-16%	67	-9%	89	33%	88	-1%

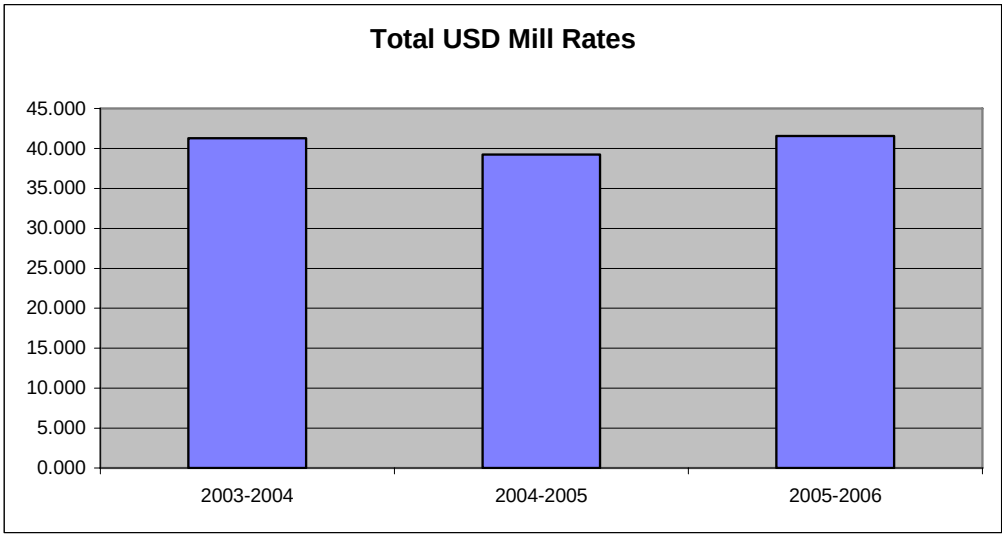




*FTE for state aid and budget authority purposes for general fund.

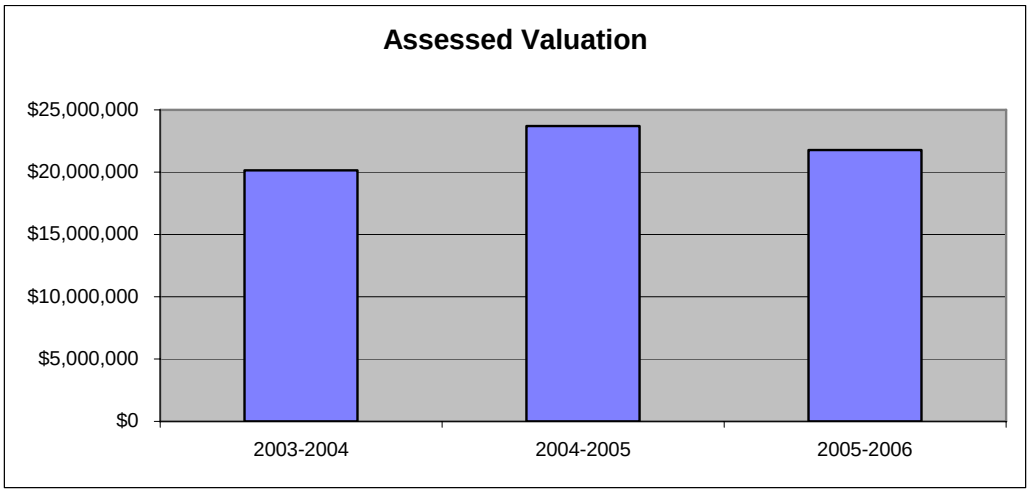
Miscellaneous Information
Mill Rates by Fund

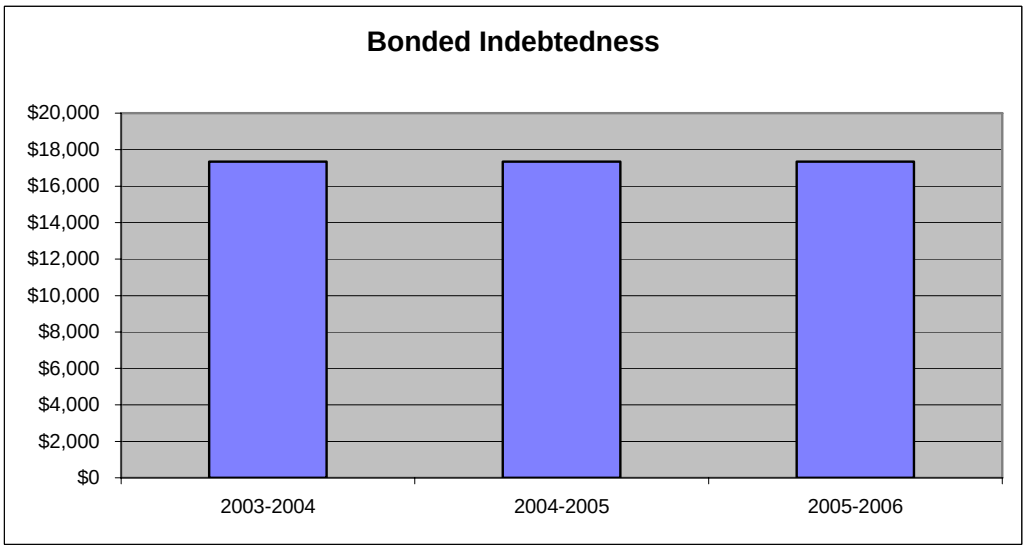
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	19.288	17.419	21.054
Adult Education	0.000	0.000	0.000
Capital Outlay	1.986	1.813	0.513
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**41.274**	**39.232**	**41.567**
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	2.902	2.661	2.795
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.902**	**2.661**	**2.795**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$20,143,819	$23,700,447	$21,776,888
Bonded Indebtedness	17,340	17,340	17,340





USD# 376
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)	3.0	205,030	68,343	3.0	213,542	71,181	3.0	222,084	74,028
Teachers (Full Time)	40.0	1,621,729	40,543	39.0	1,721,053	44,130	39.0	1,789,895	45,895
Other Certified (Licensed) Personnel	4.4	195,829	44,507	6.0	240,795	40,133	6.0	250,427	41,738
Classified Personnel	26.7	512,730	19,203	25.3	603,022	23,835	25.3	627,143	24,788
Substitutes/Temporary Help	XXXXXXX	93,084	XXXXXXXXXXX	XXXXXXX	43,308	XXXXXXXXXXX	XXXXXXX	53,000	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