# Budget at a Glance

# 2005 - 2006

## MANHATTAN-OGDEN

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

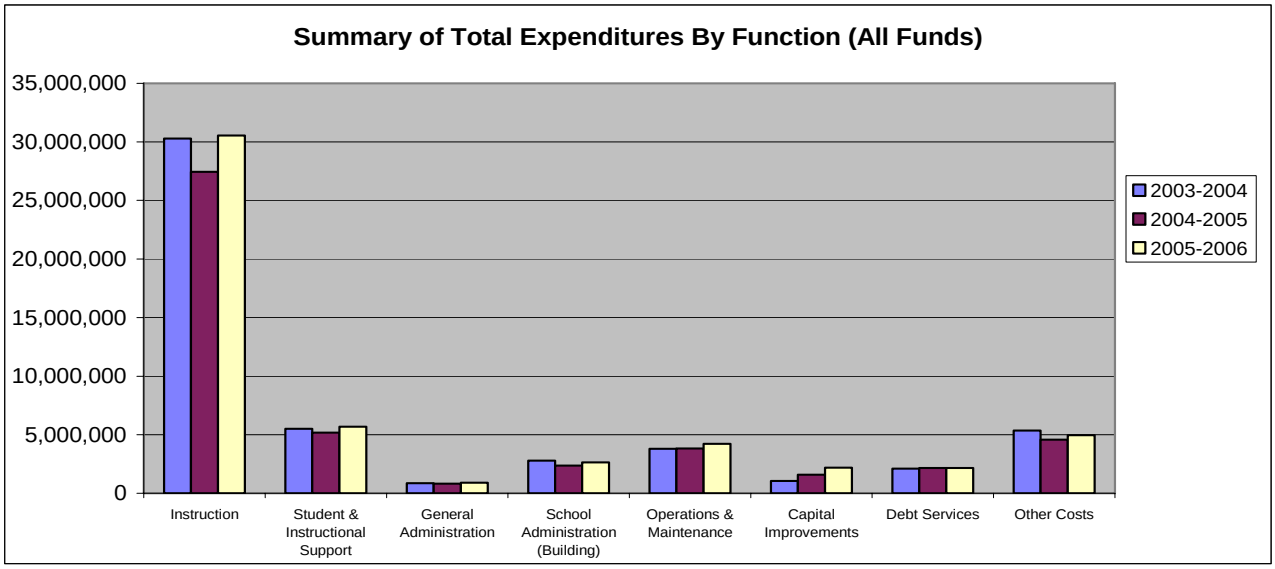
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 30,282,348 | 58% | 27,452,079 | 57% | -9% | 30,538,786 | 57% | 11% |
| Student & Instructional Support | 5,511,146 | 11% | 5,184,141 | 11% | -6% | 5,688,574 | 11% | 10% |
| General Administration | 865,783 | 2% | 817,137 | 2% | -6% | 906,080 | 2% | 11% |
| School Administration (Building) | 2,800,668 | 5% | 2,376,312 | 5% | -15% | 2,644,629 | 5% | 11% |
| Operations & Maintenance | 3,800,741 | 7% | 3,822,818 | 8% | 1% | 4,226,963 | 8% | 11% |
| Capital Improvements | 1,064,953 | 2% | 1,604,290 | 3% | 51% | 2,200,000 | 4% | 37% |
| Debt Services | 2,109,640 | 4% | 2,166,922 | 5% | 3% | 2,169,000 | 4% | 0% |
| Other Costs | 5,367,123 | 10% | 4,595,268 | 10% | -14% | 4,968,165 | 9% | 8% |
| **Total Expenditures** | 51,802,402 | 100% | 48,018,967 | 100% | -7% | 53,342,197 | 100% | 11% |
| Amount per Pupil | $10,136 | | $9,708 | | -4% | $10,783 | | 11% |

*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.

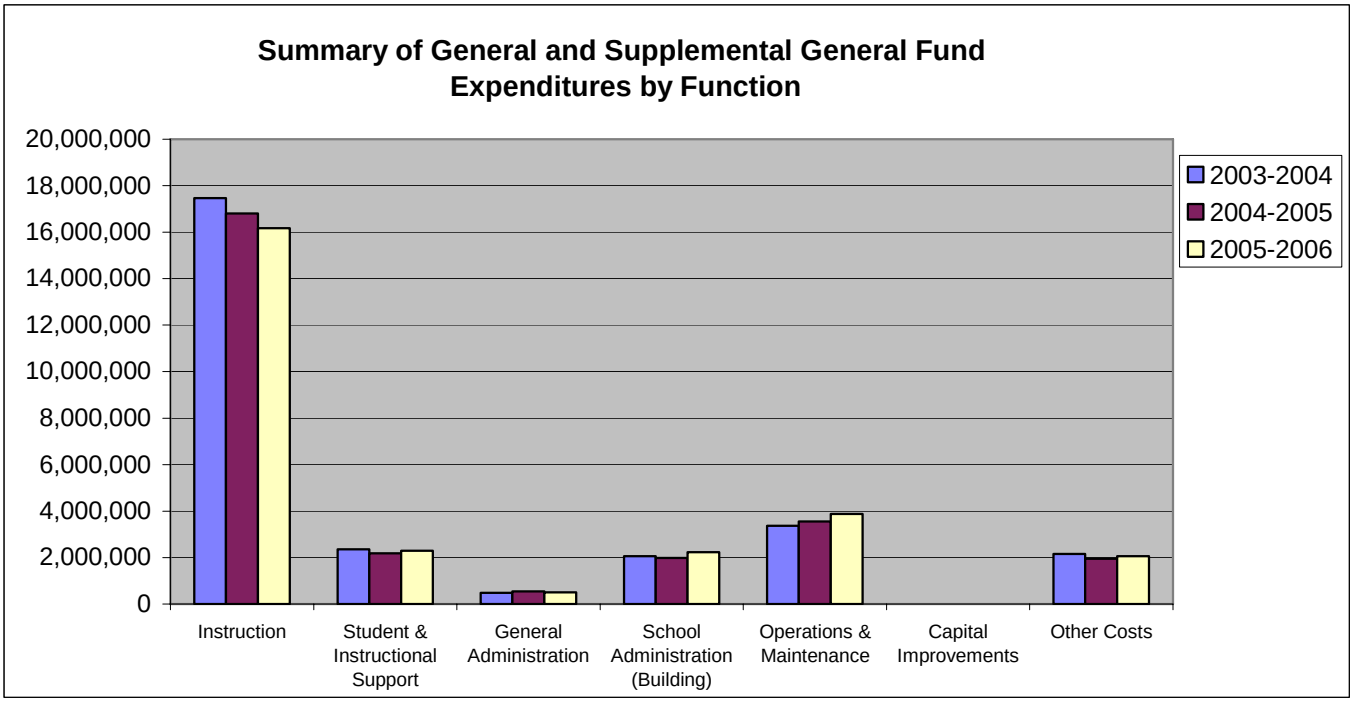
Further definition of what goes into each category:

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



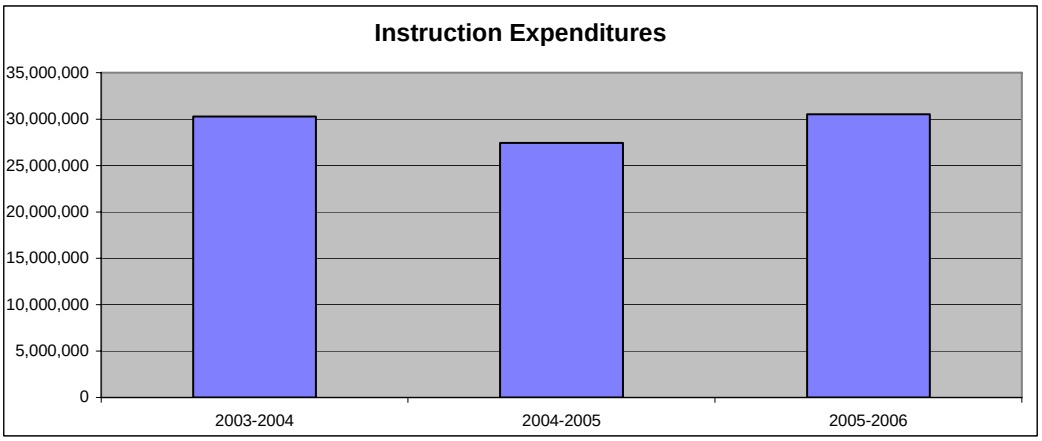
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 17,472,743 | 63% | 16,799,465 | 62% | -4% | 16,170,240 | 60% | -4% |
| Student & Instructional Support | 2,359,116 | 8% | 2,185,010 | 8% | -7% | 2,298,833 | 8% | 5% |
| General Administration | 484,304 | 2% | 538,136 | 2% | 11% | 505,900 | 2% | -6% |
| School Administration (Building) | 2,059,573 | 7% | 1,989,275 | 7% | -3% | 2,231,800 | 8% | 12% |
| Operations & Maintenance | 3,366,042 | 12% | 3,555,804 | 13% | 6% | 3,877,900 | 14% | 9% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 2,154,808 | 8% | 1,955,209 | 7% | -9% | 2,059,400 | 8% | 5% |
| **Total Expenditures** | 27,896,586 | 100% | 27,022,899 | 100% | -3% | 27,144,073 | 100% | 0% |
| Amount per Pupil | $5,459 | | $5,463 | | 0% | $5,487 | | 0% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|
| General | 15,954,306 | 15,073,631 | -6% | 13,685,740 | -9% |
| Federal Funds | 2,973,128 | 2,977,562 | 0% | 2,742,896 | -8% |
| Supplemental General | 1,518,437 | 1,725,834 | 14% | 2,484,500 | 44% |
| At Risk (4yr Old) | | | | 130,000 | |
| At Risk (K-12) | | | | 1,339,700 | |
| Bilingual Education | 63,353 | 61,928 | -2% | 186,000 | 200% |
| Capital Outlay | 751,619 | 650,409 | -13% | 678,000 | 4% |
| Driver Education | 92,171 | 88,655 | -4% | 106,500 | 20% |
| 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 | 17,639 | 40,397 | 129% | 57,500 | 42% |
| Special Education | 4,450,964 | 4,287,810 | -4% | 4,916,800 | 15% |
| Vocational Education | 458,350 | 446,822 | -3% | 750,300 | 68% |
| Gifts/Grants | 1,144,229 | 706,719 | -38% | 2,062,505 | 192% |
| 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 | | 1,003,170 | | 1,180,700 | 18% |
| Contingency Reserve | 26,705 | 0 | -100% | | |
| Text Book & Student Material | 315,540 | 206,584 | -35% | | |
| 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** | 27,766,441 | 27,269,521 | -2% | 30,321,141 | 11% |
| Enrollment (FTE)* | 5,110.6 | 4,946.3 | -3% | 4,947.0 | 0% |
| Amount per Pupil | 5,433 | 5,513 | 1% | 6,129 | 11% |
| | | | | | |
| Adult Education | 169,033 | 182,558 | 8% | 207,645 | 14% |
| Adult Supplemental Education | 0 | 0 | 0% | 10,000 | 0% |
| Area Vocational School | 2,346,874 | 0 | -100% | 0 | 0% |
| Tuition Reimbursement | 0 | 0 | 0% | 0 | 0% |
| Special Education Coop | 0 | 0 | 0% | 0 | 0% |
| **TOTAL** | 30,282,348 | 27,452,079 | -9% | 30,538,786 | 11% |




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.

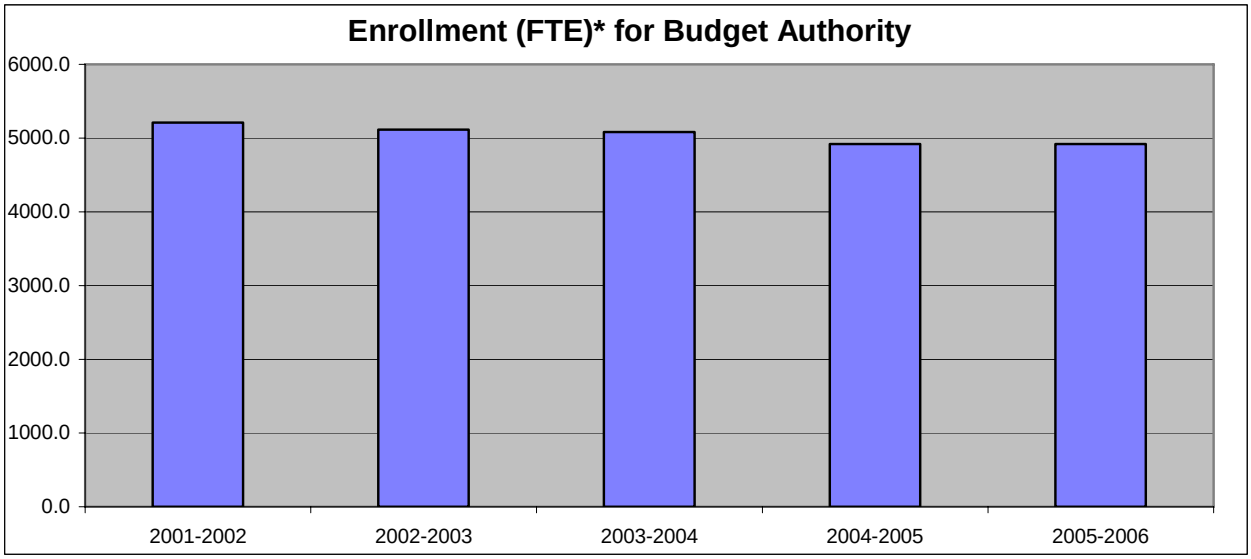
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

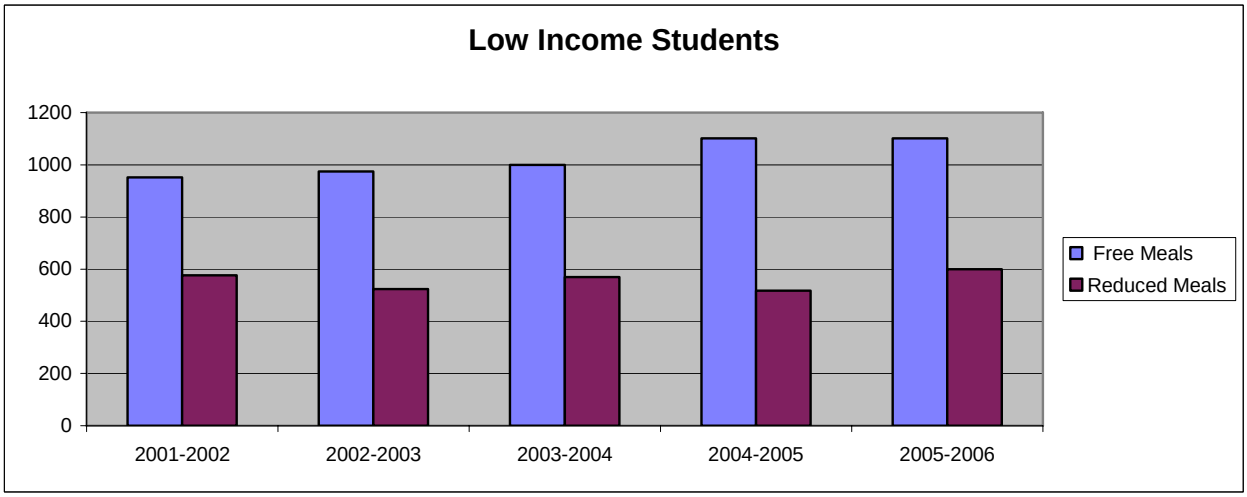
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 27,896,121 | 103,528 | 20,947,285 | 70,000 | | 0 | 6,775,308 |
| Supplemental General | 6,974,030 | 499,670 | 456,799 | | | | 6,017,561 |
| Adult Education | 360,000 | 141,015 | 44,285 | 91,268 | 0 | 0 | 212,509 |
| At Risk (4yr Old) | 130,000 | 0 | | 0 | 0 | 130,000 | 0 |
| Adult Supplemental Education | 10,000 | 1,573 | | | 0 | 0 | 10,000 |
| At Risk (K-12) | 1,500,000 | 0 | | 0 | 0 | 1,400,000 | 100,000 |
| Bilingual Education | 186,000 | | | 0 | 0 | 173,900 | 12,100 |
| Capital Outlay | 3,141,000 | 3,389,245 | 25,330 | 30,000 | 400,000 | 0 | 1,549,648 |
| Driver Training | 122,000 | 96,033 | 29,120 | | 0 | 25,000 | 39,000 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 2,044,000 | 449,111 | 27,225 | 973,714 | 0 | 80,000 | 935,000 |
| Professional Development | 76,000 | 134,995 | 4,250 | 0 | 0 | 25,000 | 0 |
| Parent Education Program | 334,000 | 72,744 | 169,230 | 0 | 0 | 80,000 | 55,000 |
| Summer School | 83,000 | 69,797 | | 0 | 0 | 20,000 | 50,000 |
| Special Education | 6,980,000 | 2,347,412 | 0 | 1,310,000 | 0 | 5,094,178 | 215,000 |
| Vocational Education | 770,000 | | | 54,744 | 0 | 698,000 | 17,256 |
| Area Vocational School | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 |
| Special Reserve Fund | | | | | | | |
| Gifts and Grants | 2,452,905 | 725,657 | | | | | 2,405,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 1,819,459 | 0 | 1,819,459 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 2,169,000 | 2,196,200 | 43,370 | | 0 | | 1,989,140 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 172649 | | | | | 23,944 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 3,930,760 | 5,077 | xxxxxxxxxxx | 3,932,103 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 60,978,275 | 10,404,706 | 23,566,353 | 6,461,829 | 400,000 | 7,726,078 | 20,406,466 |
| Less Transfers | 7,726,078 | | | | | | |
| TOTAL Budget Expenditures | $53,252,197 | | | | | | |

## 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)* | 5,212.8 | 5,115.1 | -2% | 5,084.6 | -1% | 4,922.8 | -3% | 4,922.8 | 0% |
| Number of Students - Free Meals | 952 | 974 | 2% | 1,000 | 3% | 1,101 | 10% | 1,101 | 0% |
| Number of Students - Reduced Meals | 576 | 523 | -9% | 570 | 9% | 518 | -9% | 600 | 16% |

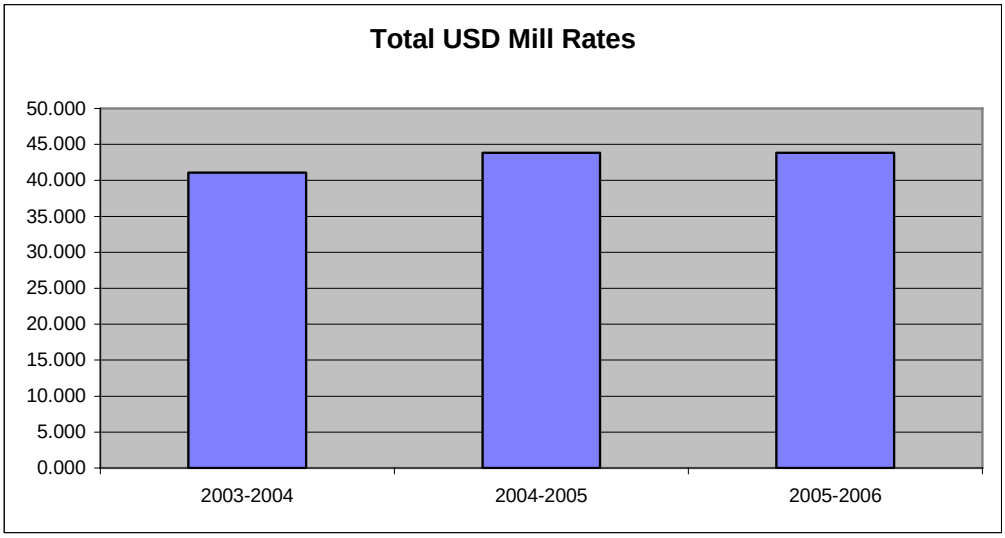



*FTE for state aid and budget authority purposes for general fund.

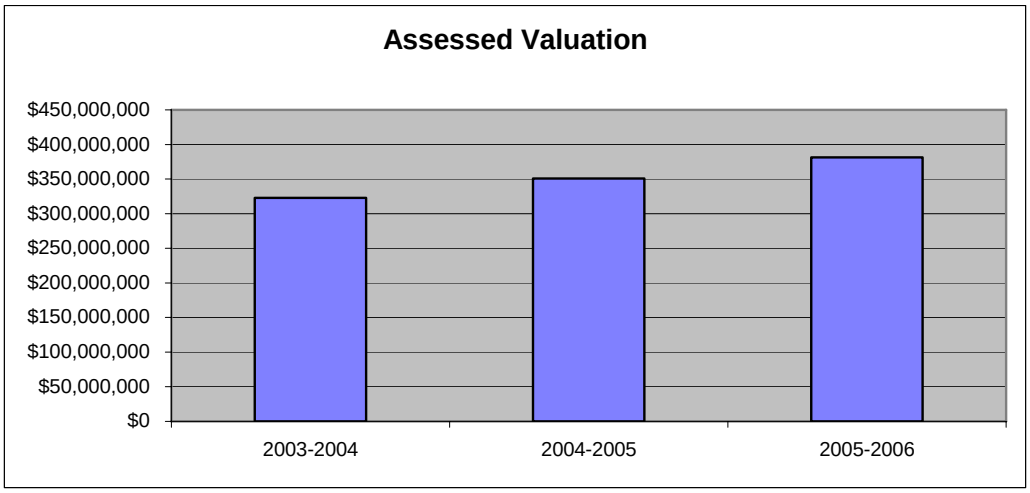
## Miscellaneous Information
## Mill Rates by Fund

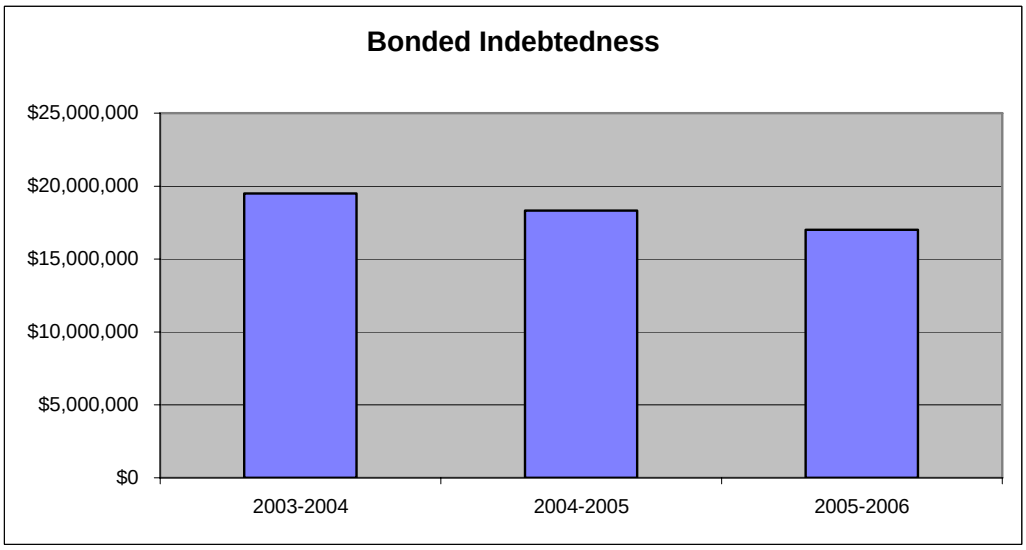
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 11.579 | 14.796 | 15.261 |
| Adult Education | 0.401 | 0.430 | 0.430 |
| Capital Outlay | 3.512 | 3.997 | 3.324 |
| Declining Enrollment | | | 0.000 |
| Special 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 | 5.495 | 4.507 | 4.767 |
| Bond & Interest 2 | 0.000 | 0.000 | 0.000 |
| No Fund Warrant | 0.000 | 0.000 | 0.000 |
| Special Assessment | 0.103 | 0.102 | 0.050 |
| Temporary Note | 0.000 | 0.000 | 0.000 |
| **TOTAL USD** | **41.090** | **43.832** | **43.832** |
| 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

| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| Assessed Valuation | $322,743,291 | $350,924,074 | $381,022,759 |
| Bonded Indebtedness | 19,500,000 | 18,330,000 | 17,010,000 |



USD# 383
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) | 39.0 | 2,732,313 | 70,059 | 34.0 | 2,380,295 | 70,009 | 37.0 | 2,660,916 | 71,917 |
| Teachers (Full Time) | 437.4 | 19,269,768 | 44,055 | 381.5 | 16,697,544 | 43,768 | 392.5 | 18,251,372 | 46,500 |
| Other Certified (Licensed) Personnel | 57.3 | 2,615,030 | 45,638 | 58.0 | 2,556,428 | 44,076 | 59.2 | 2,777,378 | 46,915 |
| Classified Personnel | 343.6 | 7,047,870 | 20,512 | 320.0 | 6,614,940 | 20,672 | 333.0 | 7,389,986 | 22,192 |
| Substitutes/Temporary Help | XXXXXXX | 852,988 | XXXXXXXXXXX | XXXXXXX | 819,603 | XXXXXXXXXXX | XXXXXXX | 876,975 | 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