Budget at a Glance

2004 - 2005

Rawlins County

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Summary of Total Expenditures By Function
(All Funds)

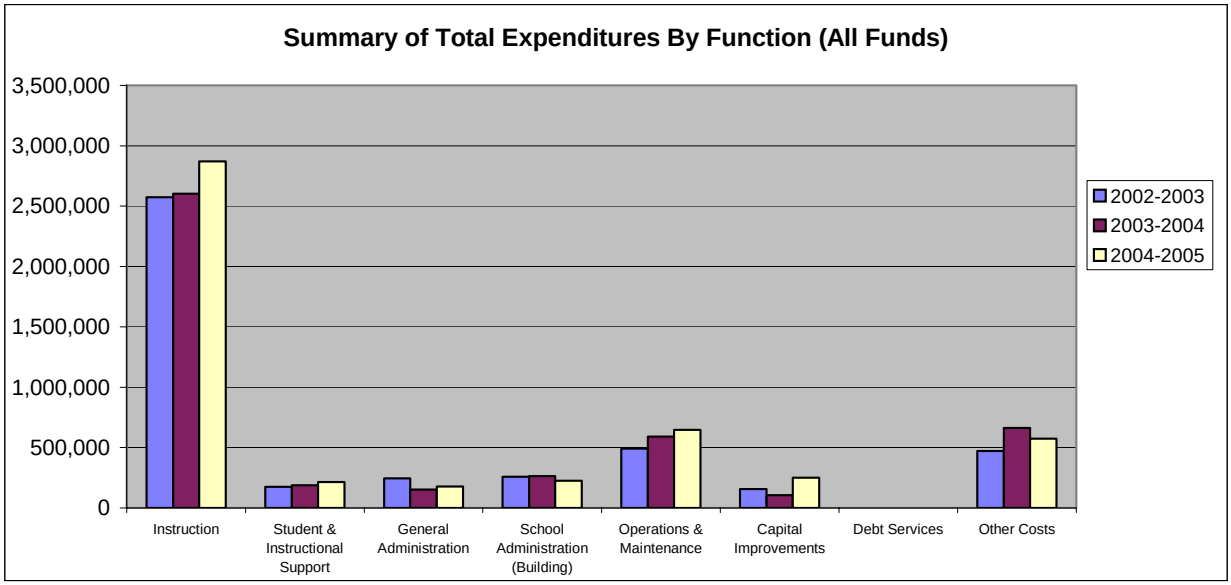
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,573,239	59%	2,603,162	57%	1%	2,871,747	58%	10%
Student & Instructional Support	175,879	4%	187,433	4%	7%	214,700	4%	15%
General Administration	245,959	6%	153,502	3%	-38%	177,670	4%	16%
School Administration (Building)	258,083	6%	264,413	6%	2%	225,140	5%	-15%
Operations & Maintenance	491,225	11%	590,932	13%	20%	646,000	13%	9%
Capital Improvements	157,087	4%	106,226	2%	-32%	250,000	5%	135%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	472,709	11%	662,364	14%	40%	573,259	12%	-13%
Total Expenditures	4,374,181	100%	4,568,032	100%	4%	4,958,516	100%	9%
Amount per Pupil	$10,402		$11,128		7%	$15,026		35%

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.

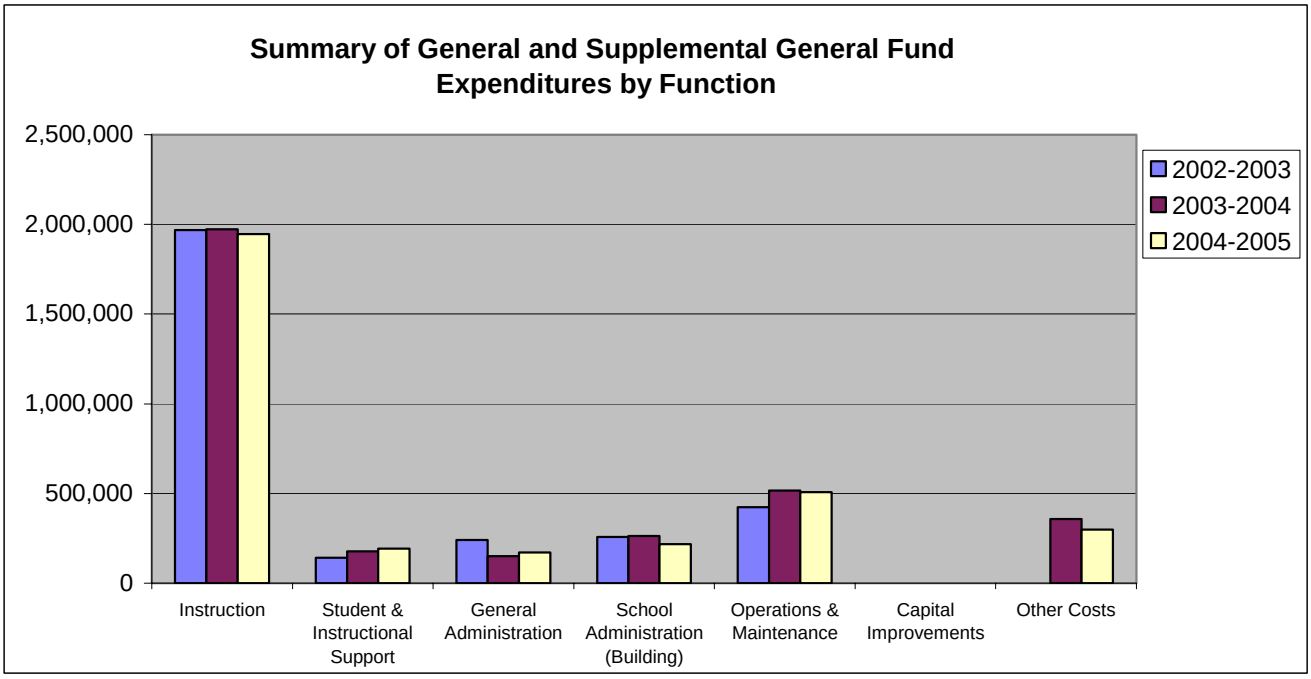
Further definition of what goes into each category:

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



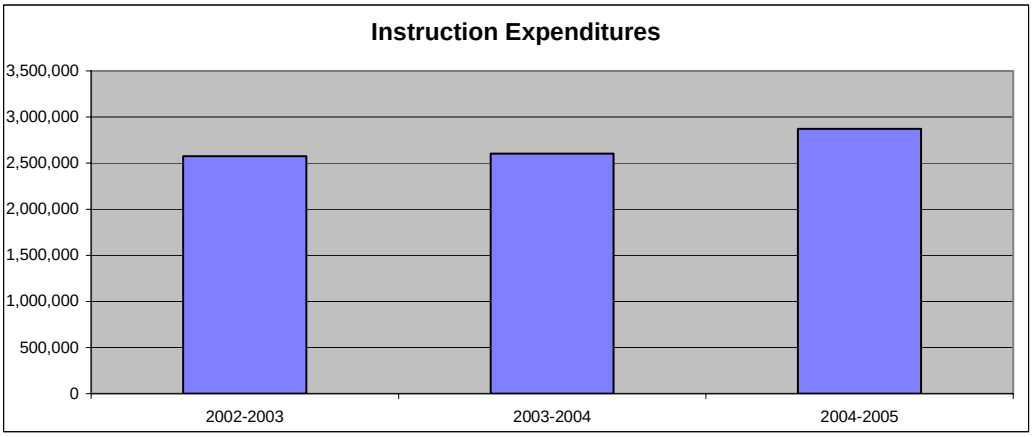
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,968,328	65%	1,972,666	57%	0%	1,946,915	58%	-1%
Student & Instructional Support	142,171	5%	177,186	5%	25%	192,300	6%	9%
General Administration	241,080	8%	150,865	4%	-37%	170,870	5%	13%
School Administration (Building)	258,083	9%	264,413	8%	2%	216,740	7%	-18%
Operations & Maintenance	424,557	14%	516,192	15%	22%	506,765	15%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	358,286	10%	0%	299,469	9%	-16%
Total Expenditures	3,034,219	100%	3,439,608	100%	13%	3,333,059	100%	-3%
Amount per Pupil	$7,216		$8,379		16%	$10,100		21%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,830,660		1,809,593	-1%		1,790,165	-1%
Federal Funds	114,060		103,553	-9%		152,147	47%
Supplemental General	137,668		163,073	18%		156,750	-4%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	9,268		6,904	-26%		40,000	479%
Driver Education	6,632		8,707	31%		10,500	21%
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%		12,000	0%
Special Education	383,141		435,513	14%		541,685	24%
Technology Education	16,434						
Transportation	0						
Vocational Education	64,889		65,551	1%		77,500	18%
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						91,000	
Contingency Reserve	0		0	0%			
Text Book & Student Material	10,487		10,268	-2%			
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	2,573,239		2,603,162	1%		2,871,747	10%
Enrollment (FTE)*	420.5		410.5	-2%		330.0	-20%
Amount per Pupil	6,119		6,341	4%		8,702	37%
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	2,573,239		2,603,162	1%		2,871,747	10%



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.

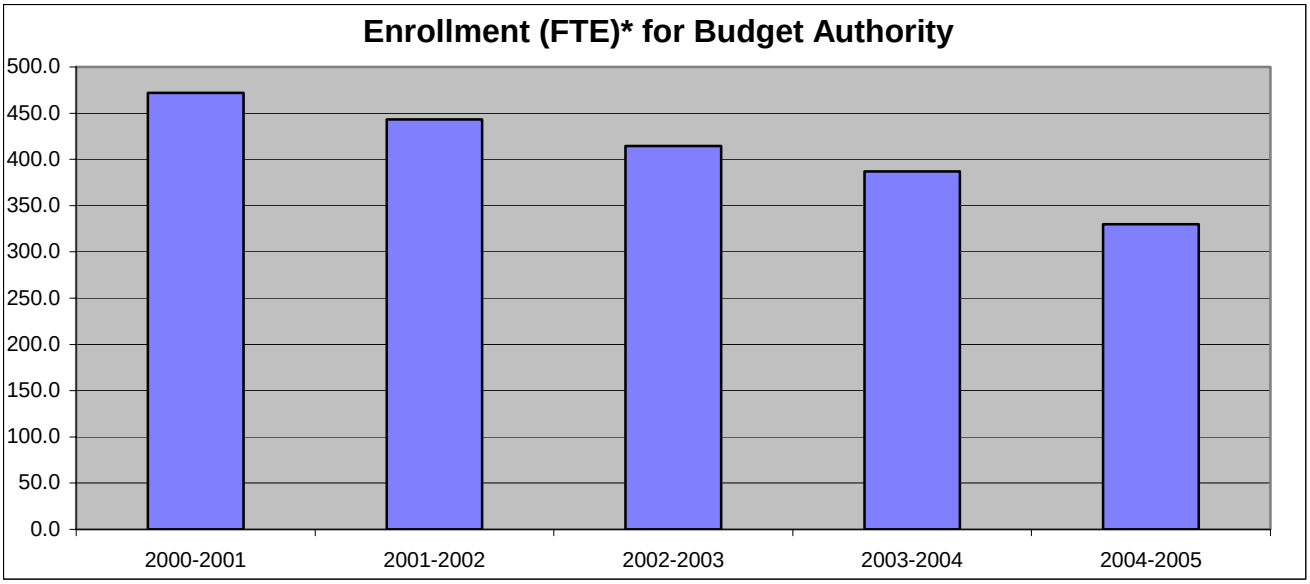
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

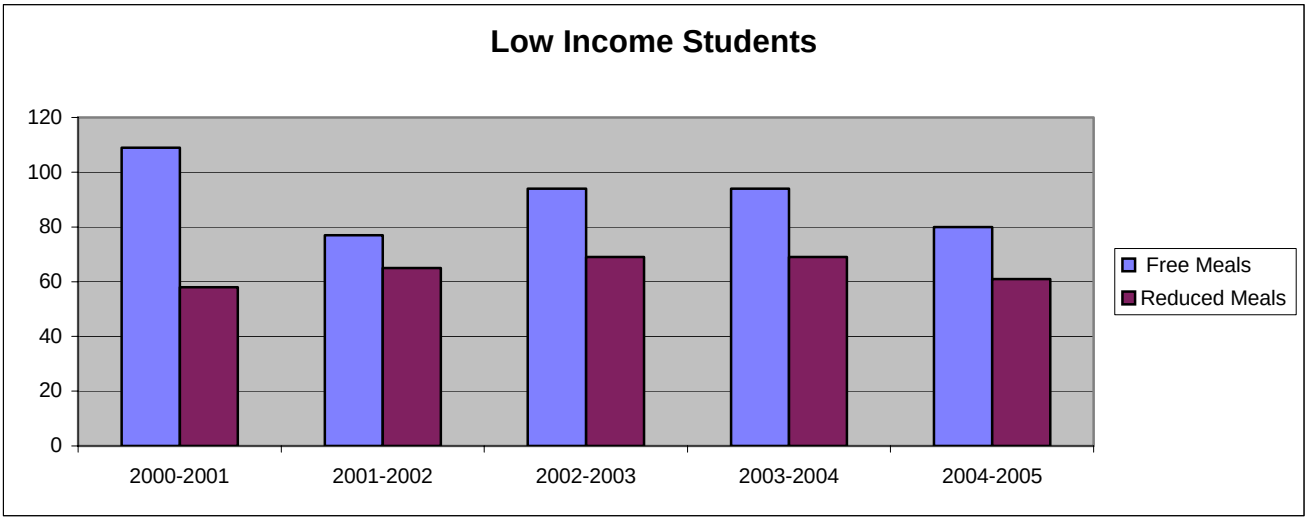
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,326,219	187	2,948,369	0		0	377,663
Supplemental General	656,000	63,472	60,614				531,914
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	440,000	374,847		0	0	4,000	133,962
Driver Training	12,000	22,470	2,520		0	0	1,500
Extraordinary School Program	0	0			0	0	0
Food Service	240,200	50,187	1,416	42,447	5,000	105,000	52,020
Professional Development	17,500	15,705	0	0	0	0	1,795
Parent Education Program	0	0	0	0	0	0	0
Summer School	12,000	0		0	12,000	0	0
Special Education	545,500	70,000	0	0	10,000	462,660	2,840
Vocational Education	77,500			0	0	77,500	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	125,810	0	125,810				
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	154,947	27,174	xxxxxxxxxxx	127,773	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,607,676	624,042	3,138,729	170,220	27,000	649,160	1,101,694
Less Transfers	649,160						
TOTAL Budget Expenditures	$4,958,516						

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)*	472.0	443.4	-6%	414.5	-7%	386.8	-7%	330.0	-15%
Number of Students - Free Meals	109	77	-29%	94	22%	94	0%	80	-15%
Number of Students - Reduced Meals	58	65	12%	69	6%	69	0%	61	-12%

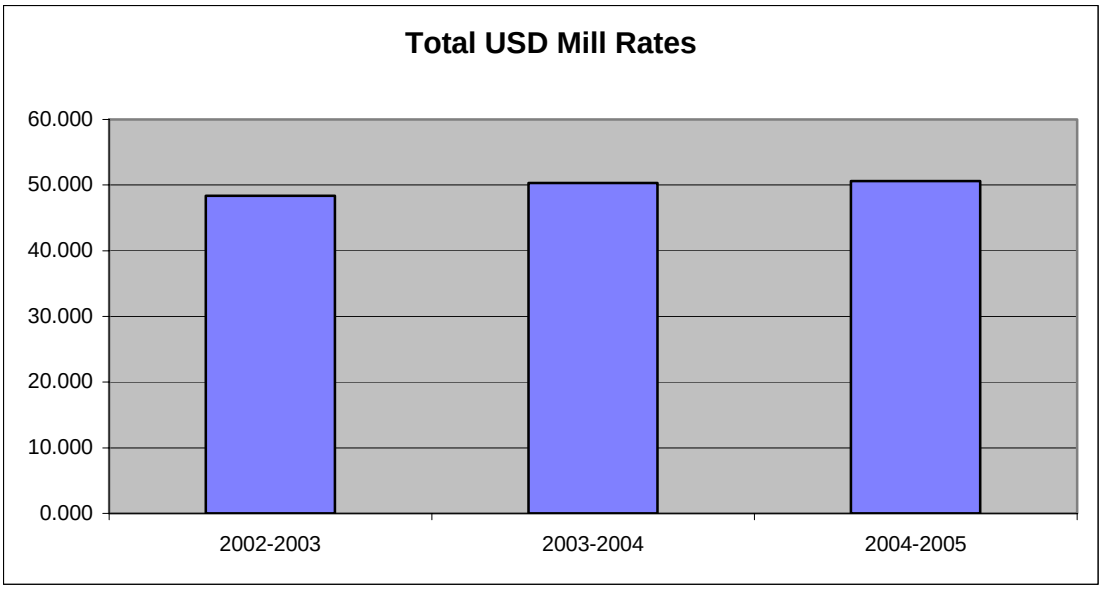




*FTE for state aid and budget authority purposes for general fund.

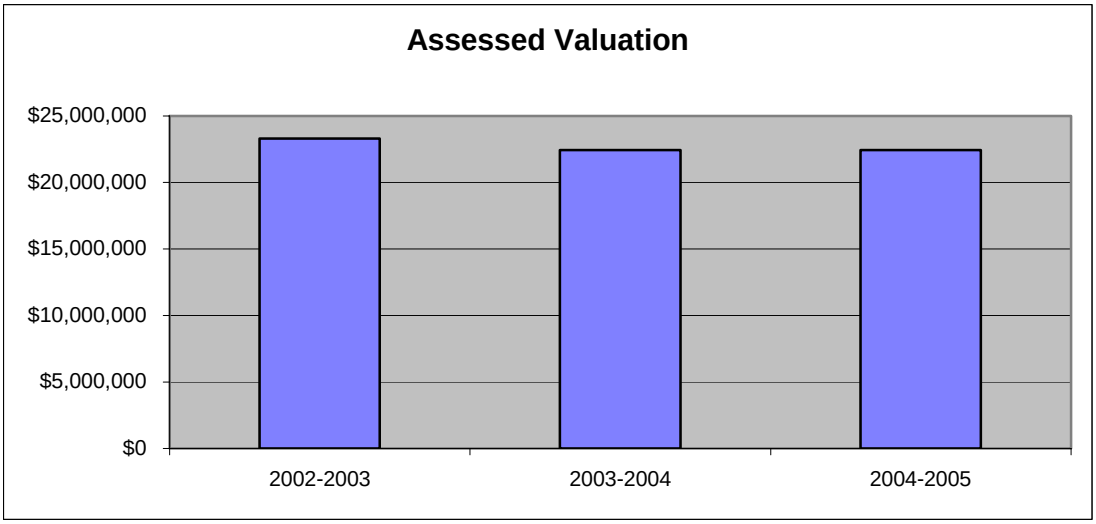
Miscellaneous Information
Mill Rates by Fund

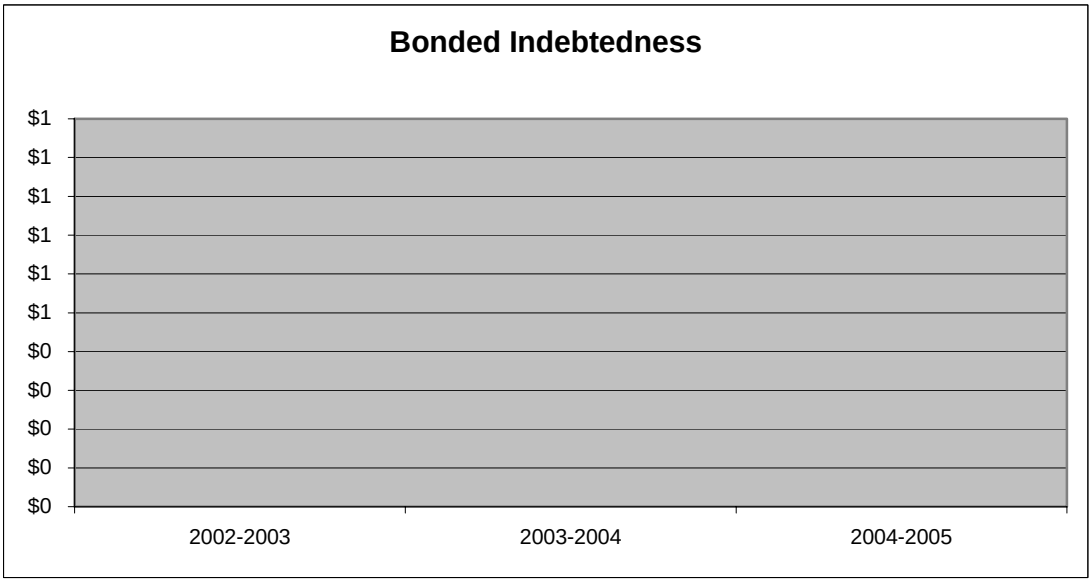
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	24.500	24.302	24.600
Adult Education	0.000	0.000	0.000
Capital Outlay	3.870	6.000	6.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**48.370**	**50.302**	**50.600**
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	1.347	1.790	2.340
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.347**	**1.790**	**2.340**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$23,303,835	$22,434,001	$22,434,001
Bonded Indebtedness	0	0	0





USD# 105
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)	4.0	269,821	67,455	3.0	199,121	66,374	2.0	146,372	73,186
Teachers (Full Time)	38.5	1,465,416	38,063	39.4	1,683,927	42,739	34.9	1,551,618	44,459
Other Certified (Licensed) Personnel	3.0	109,592	36,531	3.0	121,133	40,378	3.0	125,212	41,737
Classified Personnel	26.5	578,858	21,844	28.0	622,400	22,229	26.9	607,402	22,580
Substitutes/Temporary Help	XXXXXXX	69,966	XXXXXXXXXXX	XXXXXXX	105,733	XXXXXXXXXXX	XXXXXXX	102,560	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