Budget at a Glance

2004 - 2005

Unified School District No. 286

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Summary of Total Expenditures By Function
(All Funds)

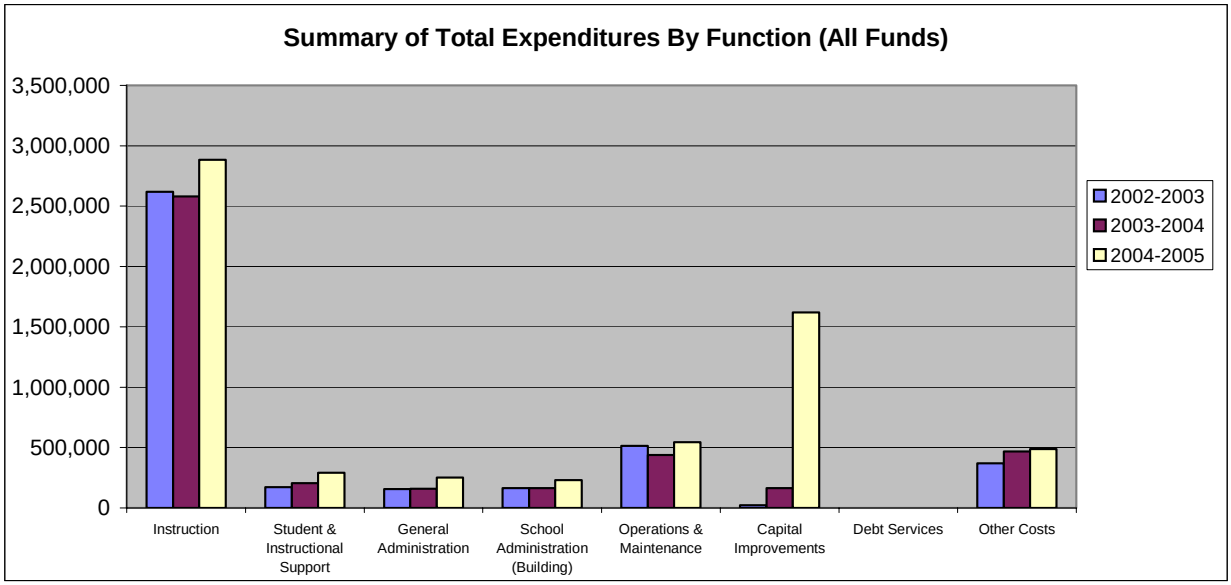
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,617,442	65%	2,580,507	62%	-1%	2,885,276	46%	12%
Student & Instructional Support	172,339	4%	206,276	5%	20%	291,915	5%	42%
General Administration	157,209	4%	159,192	4%	1%	252,220	4%	58%
School Administration (Building)	163,145	4%	164,985	4%	1%	231,310	4%	40%
Operations & Maintenance	513,604	13%	438,229	10%	-15%	544,048	9%	24%
Capital Improvements	23,130	1%	164,438	4%	611%	1,620,000	26%	885%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	370,820	9%	467,411	11%	26%	487,417	8%	4%
Total Expenditures	4,017,689	100%	4,181,038	100%	4%	6,312,186	100%	51%
Amount per Pupil	$8,869		$9,991		13%	$15,083		51%

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.

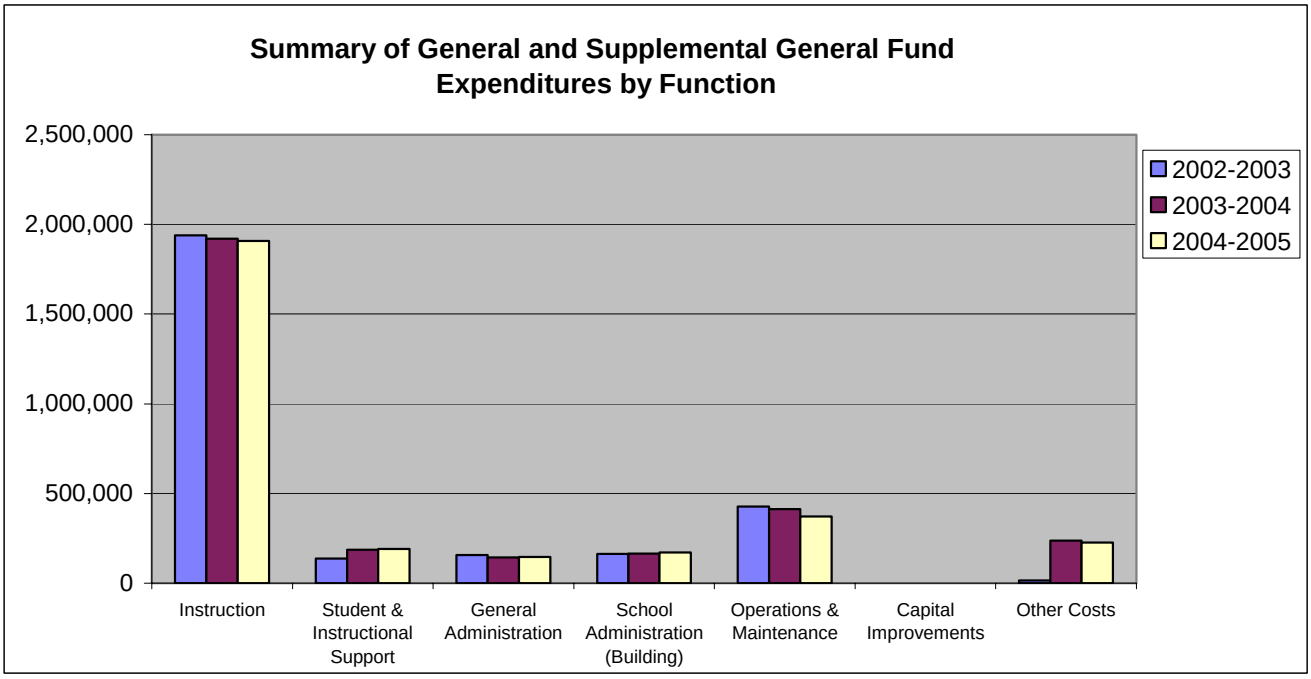
Further definition of what goes into each category:

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



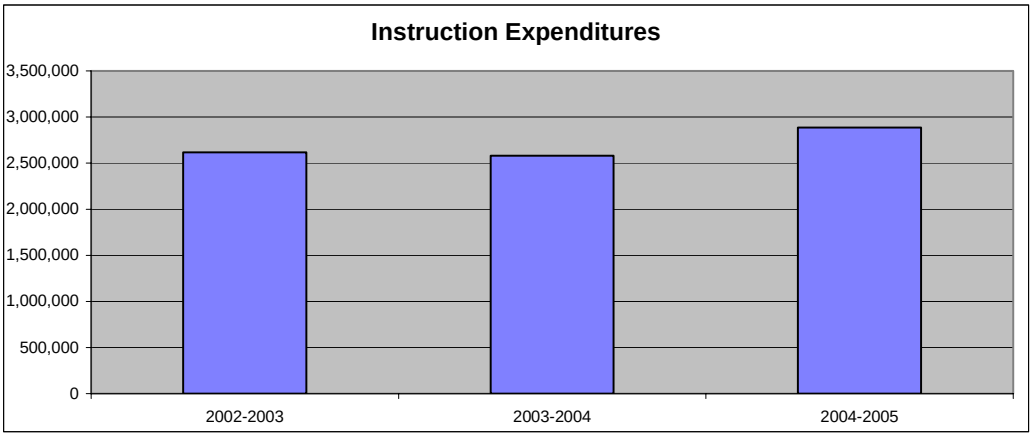
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,938,923	68%	1,919,576	63%	-1%	1,907,414	63%	-1%
Student & Instructional Support	137,535	5%	186,930	6%	36%	191,800	6%	3%
General Administration	157,209	6%	143,361	5%	-9%	146,000	5%	2%
School Administration (Building)	163,145	6%	164,985	5%	1%	171,250	6%	4%
Operations & Maintenance	426,586	15%	413,888	13%	-3%	372,300	12%	-10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	15,054	1%	237,148	8%	1475%	227,000	8%	-4%
Total Expenditures	2,838,452	100%	3,065,888	100%	8%	3,015,764	100%	-2%
Amount per Pupil	$6,266		$7,326		17%	$7,206		-2%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,712,320		1,618,775	-5%		1,677,414	4%
Federal Funds	281,616		252,443	-10%		154,072	-39%
Supplemental General	226,603		300,801	33%		230,000	-24%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,397		26,900	692%		50,000	86%
Driver Education	6,671		7,560	13%		9,200	22%
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	16,904		0	-100%		75,535	0%
Special Education	333,931		338,028	1%		564,915	67%
Technology Education	0						
Transportation	0						
Vocational Education	36,000		36,000	0%		40,000	11%
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						84,140	
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	2,617,442		2,580,507	-1%		2,885,276	12%
Enrollment (FTE)*	453.0		418.5	-8%		418.5	0%
Amount per Pupil	5,778		6,166	7%		6,894	12%
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	2,617,442		2,580,507	-1%		2,885,276	12%



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.

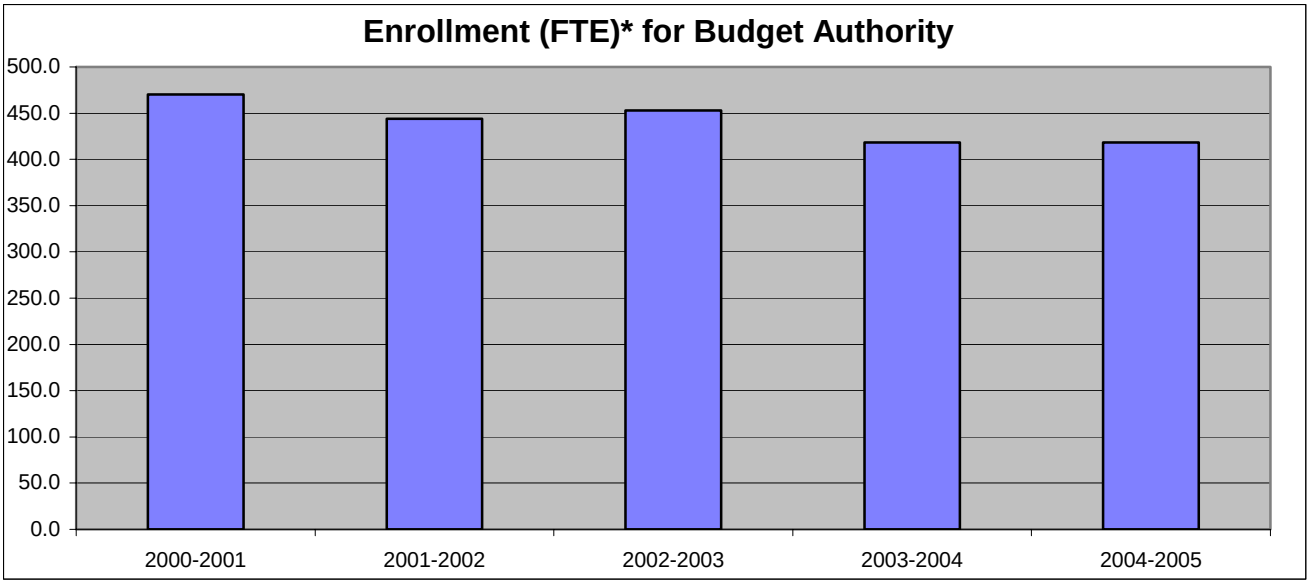
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

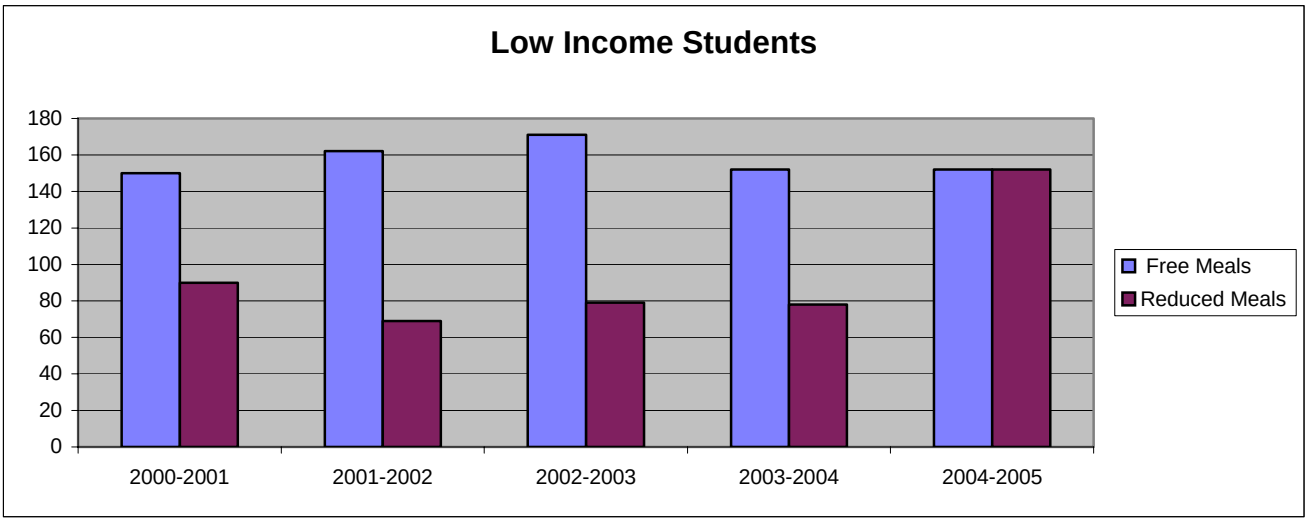
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,085,764	0	2,850,646	0		0	235,118
Supplemental General	230,000	0	111,780				118,220
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	1,970,000	2,050,185		0	60,000	0	72,470
Driver Training	52,848	49,488	3,360		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	239,327	69,657	2,880	108,290	0	0	58,500
Professional Development	43,685	43,685	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	75,535	75,535		0	0	0	0
Special Education	600,615	340,615	0	0	0	260,000	0
Vocational Education	40,000			0	0	40,000	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	120,340	0	120,340				
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	154,072	-6,979	xxxxxxxxxxx	161,051	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,612,186	2,622,186	3,089,006	269,341	60,000	300,000	484,308
Less Transfers	300,000						
TOTAL Budget Expenditures	$6,312,186						

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)*	470.1	444.1	-6%	453.0	2%	418.5	-8%	418.5	0%
Number of Students - Free Meals	150	162	8%	171	6%	152	-11%	152	0%
Number of Students - Reduced Meals	90	69	-23%	79	14%	78	-1%	152	95%

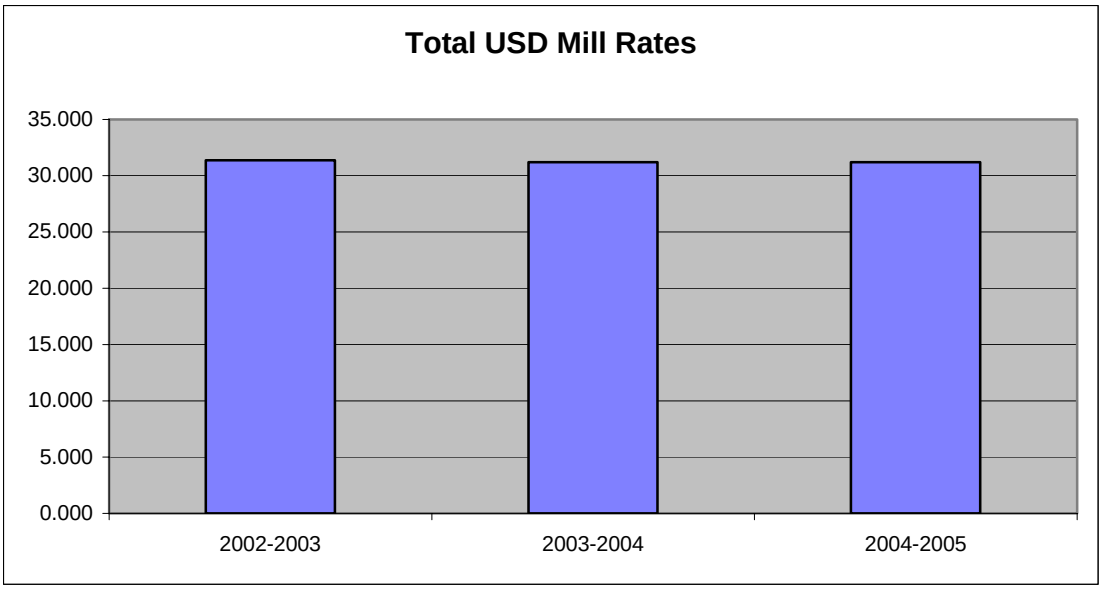




*FTE for state aid and budget authority purposes for general fund.

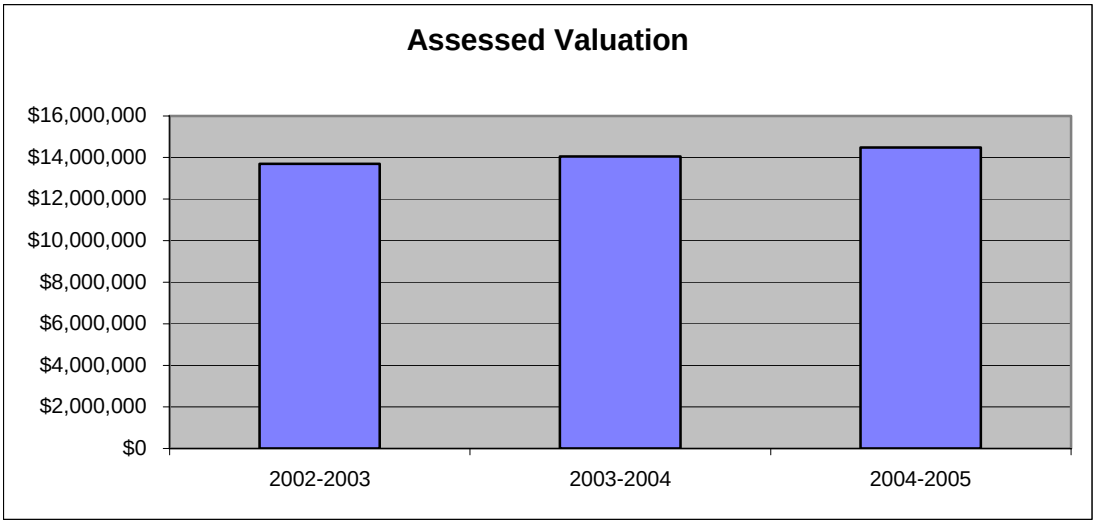
Miscellaneous Information
Mill Rates by Fund

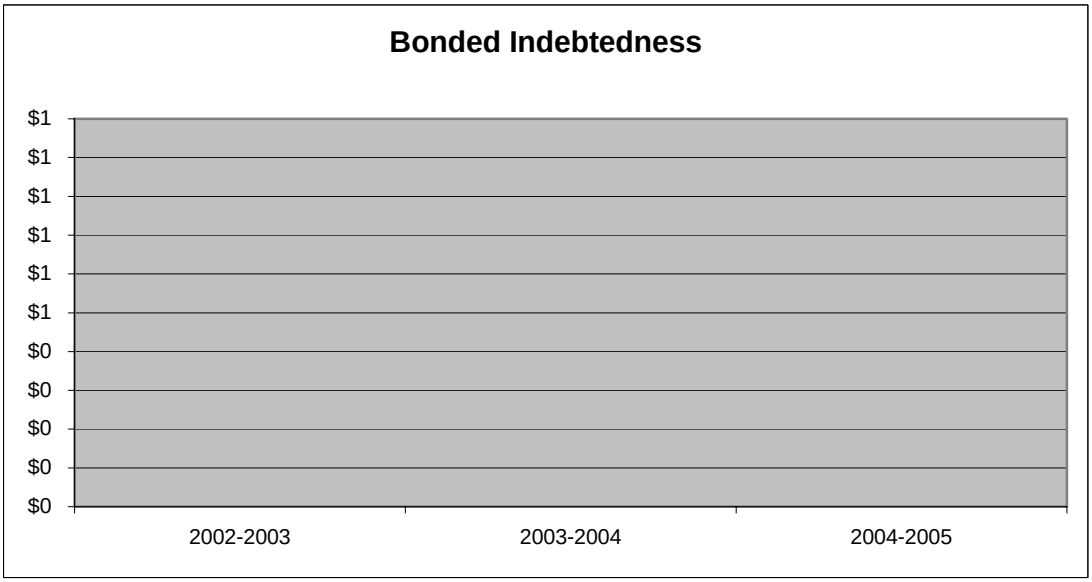
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	7.370	7.210	7.207
Adult Education	0.000	0.000	0.000
Capital Outlay	3.980	3.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**31.350**	**31.200**	**31.207**
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	0.990	0.990	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**0.990**	**1.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$13,686,676	$14,043,063	$14,471,731
Bonded Indebtedness	0	0	0





USD# 286
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)	2.0	165,195	82,598	3.0	176,896	58,965	5.0	250,553	50,111
Teachers (Full Time)	38.5	1,537,255	39,929	33.0	1,487,339	45,071	33.0	1,462,037	44,304
Other Certified (Licensed) Personnel	4.0	91,918	22,980	3.0	126,904	42,301	3.0	139,625	46,542
Classified Personnel	19.5	423,877	21,737	23.0	403,434	17,541	20.0	385,893	19,295
Substitutes/Temporary Help	XXXXXXX	32,319	XXXXXXXXXXX	XXXXXXX	41,563	XXXXXXXXXXX	XXXXXXX	43,500	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