Budget at a Glance

2004 - 2005

Oswego

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

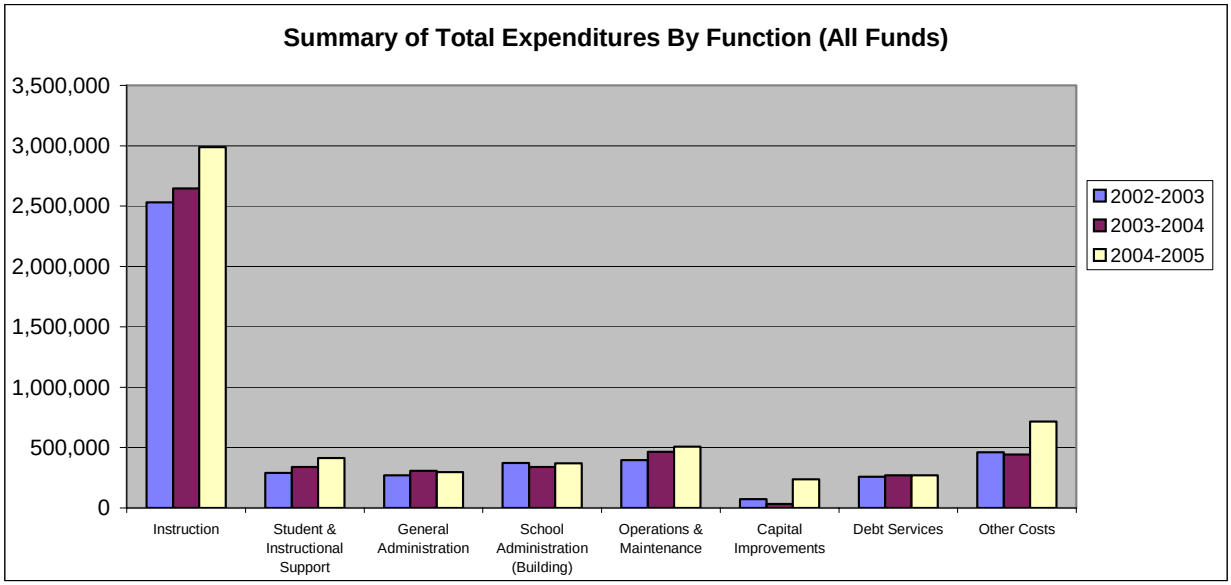
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,531,124	54%	2,646,440	55%	5%	2,987,722	52%	13%
Student & Instructional Support	289,189	6%	339,975	7%	18%	413,844	7%	22%
General Administration	270,513	6%	308,237	6%	14%	296,712	5%	-4%
School Administration (Building)	372,211	8%	338,170	7%	-9%	370,375	6%	10%
Operations & Maintenance	396,110	9%	465,505	10%	18%	507,926	9%	9%
Capital Improvements	72,186	2%	32,810	1%	-55%	237,000	4%	622%
Debt Services	258,448	6%	271,102	6%	5%	270,202	5%	0%
Other Costs	460,857	10%	442,088	9%	-4%	714,519	12%	62%
Total Expenditures	4,650,638	100%	4,844,327	100%	4%	5,798,300	100%	20%
Amount per Pupil	$8,628		$9,316		8%	$11,248		21%

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.

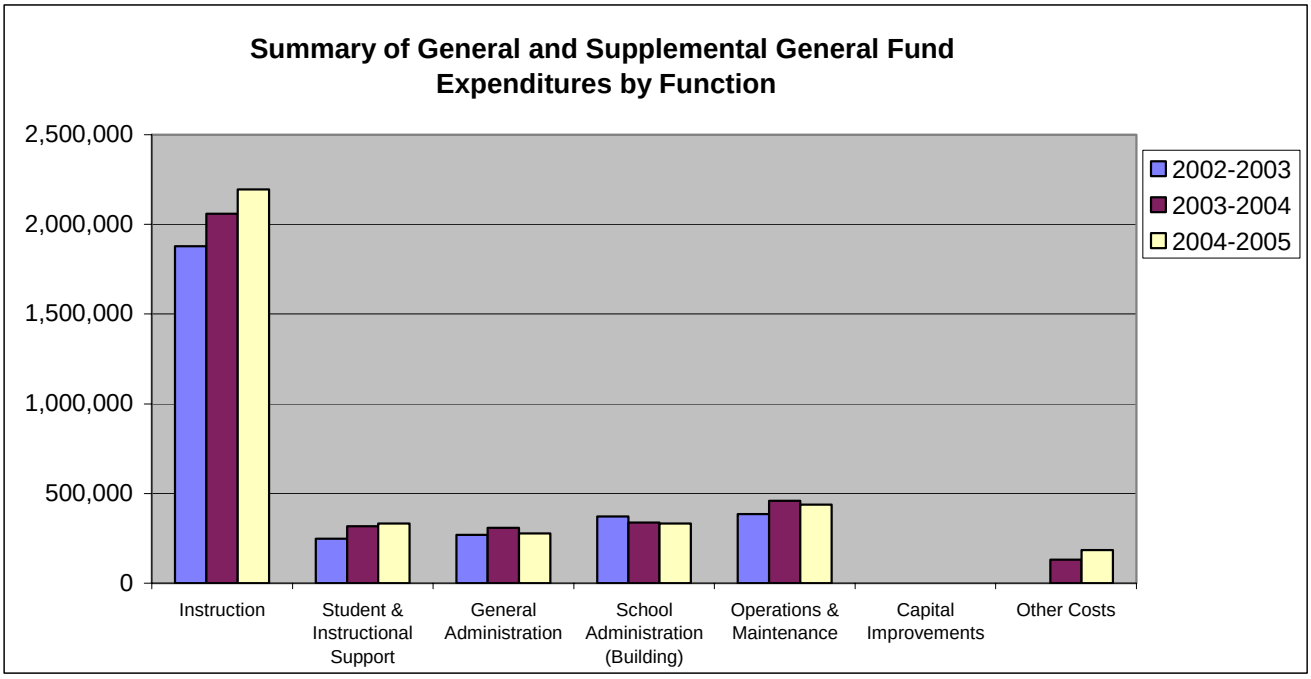
Further definition of what goes into each category:

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



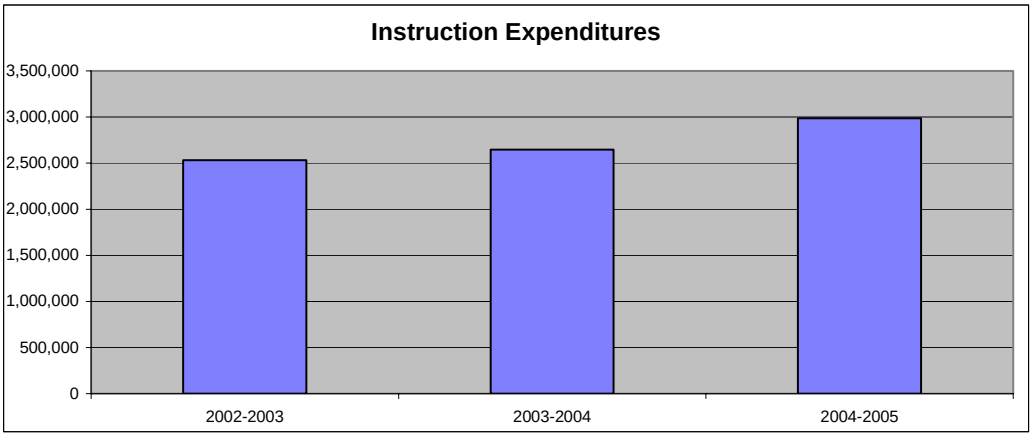
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,878,416	60%	2,059,293	57%	10%	2,194,183	58%	7%
Student & Instructional Support	247,730	8%	317,921	9%	28%	333,094	9%	5%
General Administration	270,263	9%	308,237	9%	14%	277,462	7%	-10%
School Administration (Building)	372,211	12%	338,170	9%	-9%	333,460	9%	-1%
Operations & Maintenance	385,673	12%	459,020	13%	19%	438,176	12%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	130,628	4%	0%	185,768	5%	42%
Total Expenditures	3,154,293	100%	3,613,269	100%	15%	3,762,143	100%	4%
Amount per Pupil	$5,852		$6,949		19%	$7,298		5%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,738,397		1,619,053	-7%		1,718,749	6%
Federal Funds	129,242		186,671	44%		192,393	3%
Supplemental General	140,019		440,240	214%		475,434	8%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	19,729		0	-100%		30,000	0%
Driver Education	4,127		5,693	38%		11,488	102%
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	8,380		0	-100%		15,335	0%
Special Education	325,315		333,822	3%		350,000	5%
Technology Education	116,468						
Transportation	0						
Vocational Education	49,415		60,961	23%		98,500	62%
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						95,823	
Contingency Reserve	0		0	0%			
Text Book & Student Material	32		0	-100%			
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	2,531,124		2,646,440	5%		2,987,722	13%
Enrollment (FTE)*	539.0		520.0	-4%		515.5	-1%
Amount per Pupil	4,696		5,089	8%		5,796	14%
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	2,531,124		2,646,440	5%		2,987,722	13%



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.

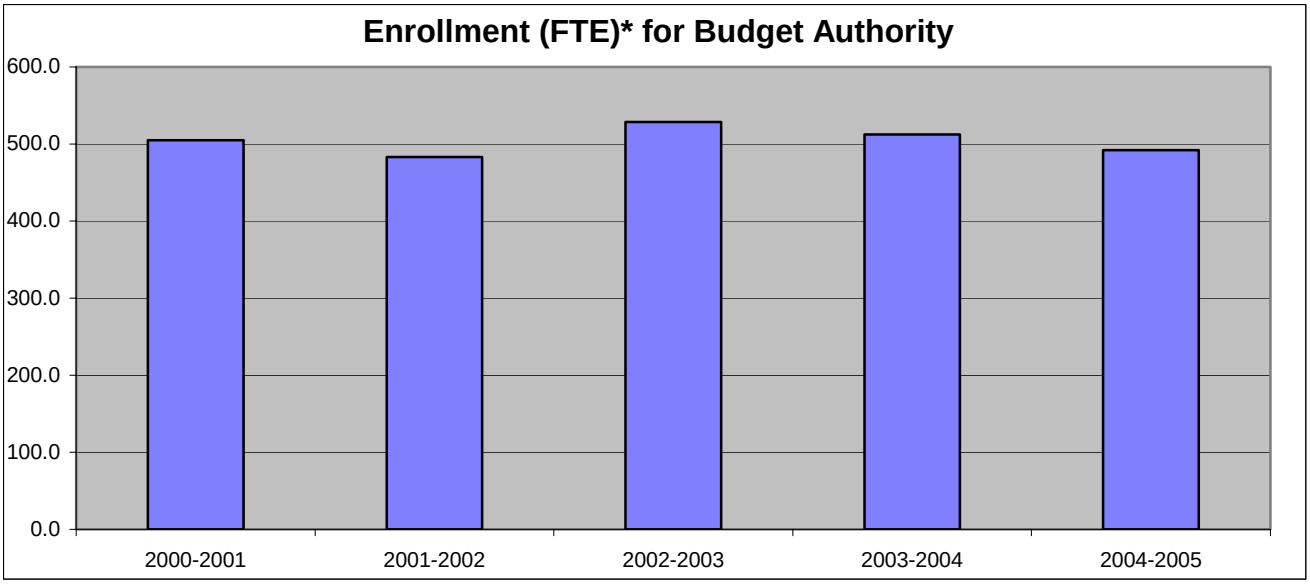
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

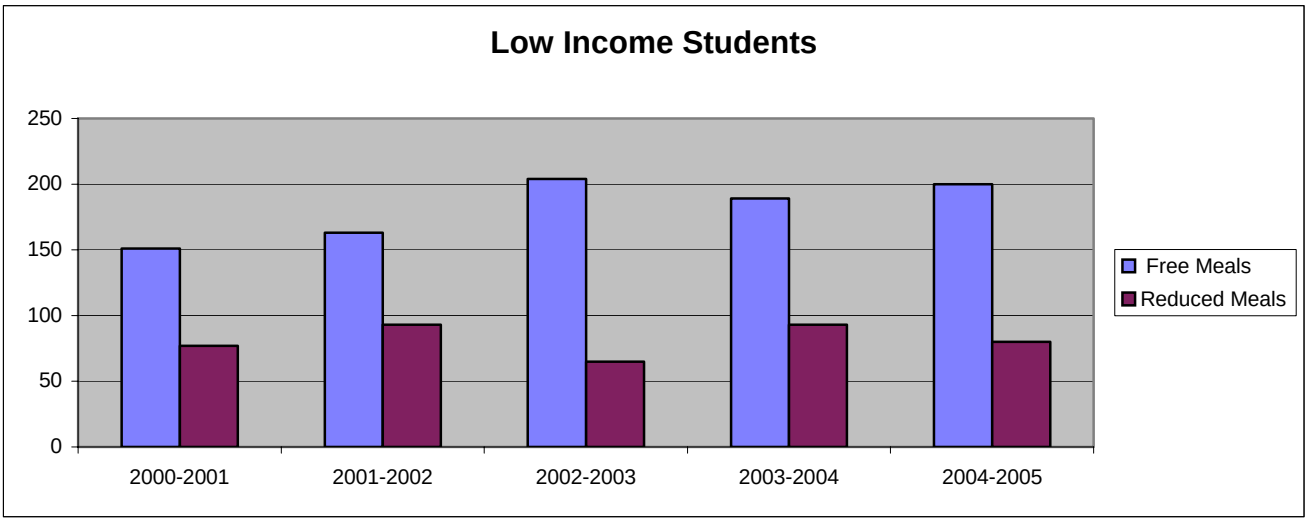
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,410,643	0	3,226,324	0		0	184,319
Supplemental General	850,000	26,237	555,220				268,543
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	460,000	515,269		0	25,000	0	47,989
Driver Training	15,738	16,245	3,360		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	334,428	79,839	3,353	141,150	0	40,000	90,175
Professional Development	35,000	41,470	0	0	0	0	500
Parent Education Program	6,000	6,000	0	0	0	0	0
Summer School	17,500	17,500		0	0	0	0
Special Education	460,073	135,592	0	0	0	360,000	5,000
Vocational Education	98,500			0	0	98,500	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	146,323	0	146,323				
Bond and Interest #1	270,202	192,410	129,697		0		138,329
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	192,393	18,953	xxxxxxxxxxx	173,440	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,296,800	1,049,515	4,064,277	314,590	25,000	498,500	734,855
Less Transfers	498,500						
TOTAL Budget Expenditures	$5,798,300						

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)*	505.0	483.0	-4%	528.5	9%	512.5	-3%	492.0	-4%
Number of Students - Free Meals	151	163	8%	204	25%	189	-7%	200	6%
Number of Students - Reduced Meals	77	93	21%	65	-30%	93	43%	80	-14%

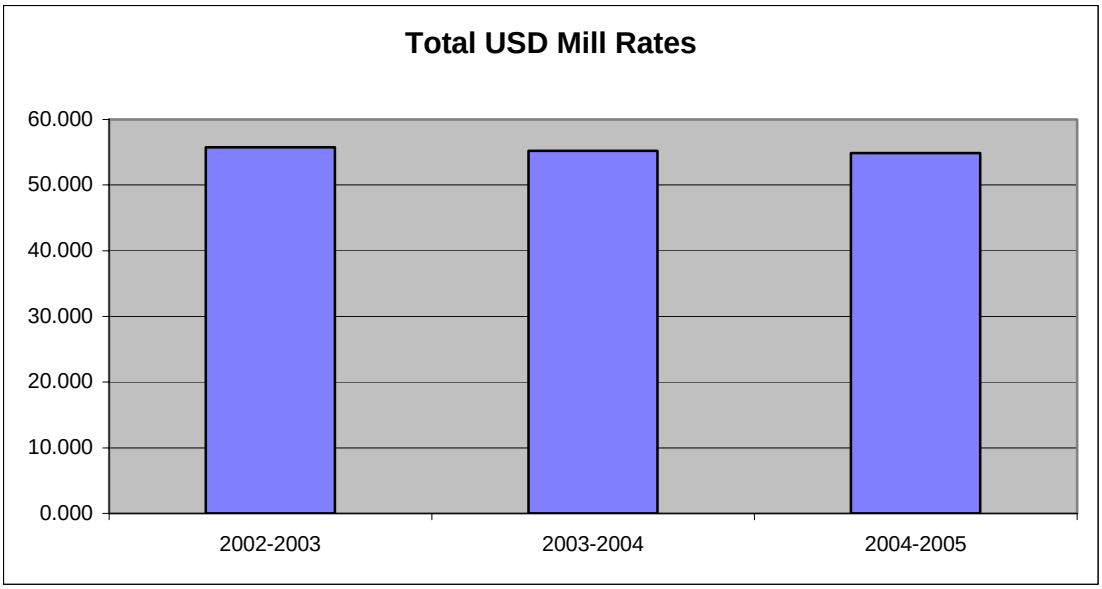




*FTE for state aid and budget authority purposes for general fund.

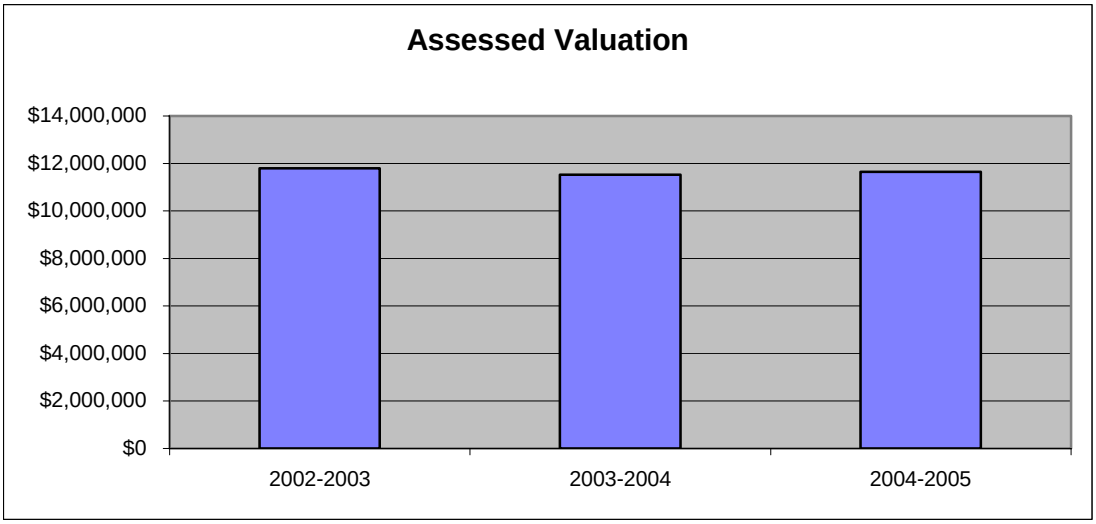
Miscellaneous Information
Mill Rates by Fund

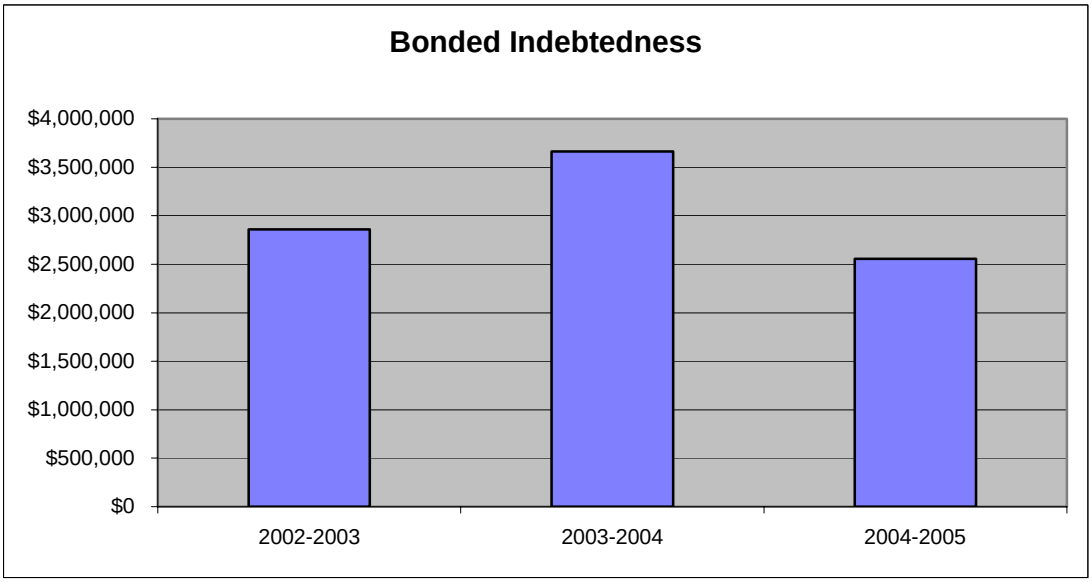
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	19.192	18.650	22.064
Adult Education	0.000	0.000	0.000
Capital Outlay	3.964	3.994	2.500
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.584	12.562	10.310
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	**55.740**	**55.206**	**54.874**
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	1.982	1.997	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.982**	**1.997**	**2.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$11,793,262	$11,527,715	$11,641,222
Bonded Indebtedness	2,860,000	3,665,000	2,555,000





USD# 504
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	270,447	67,612	4.0	279,398	69,850	4.0	287,780	71,945
Teachers (Full Time)	38.5	1,518,183	39,433	39.0	1,598,698	40,992	40.0	1,674,451	41,861
Other Certified (Licensed) Personnel	4.0	167,640	41,910	4.0	163,171	40,793	4.0	168,066	42,017
Classified Personnel	24.8	601,295	24,246	23.7	602,512	25,422	23.7	620,587	26,185
Substitutes/Temporary Help	XXXXXXX	44,656	XXXXXXXXXXX	XXXXXXX	71,149	XXXXXXXXXXX	XXXXXXX	75,000	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