Budget at a Glance

2005 - 2006

LORRAINE

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Summary of Total Expenditures By Function
(All Funds)

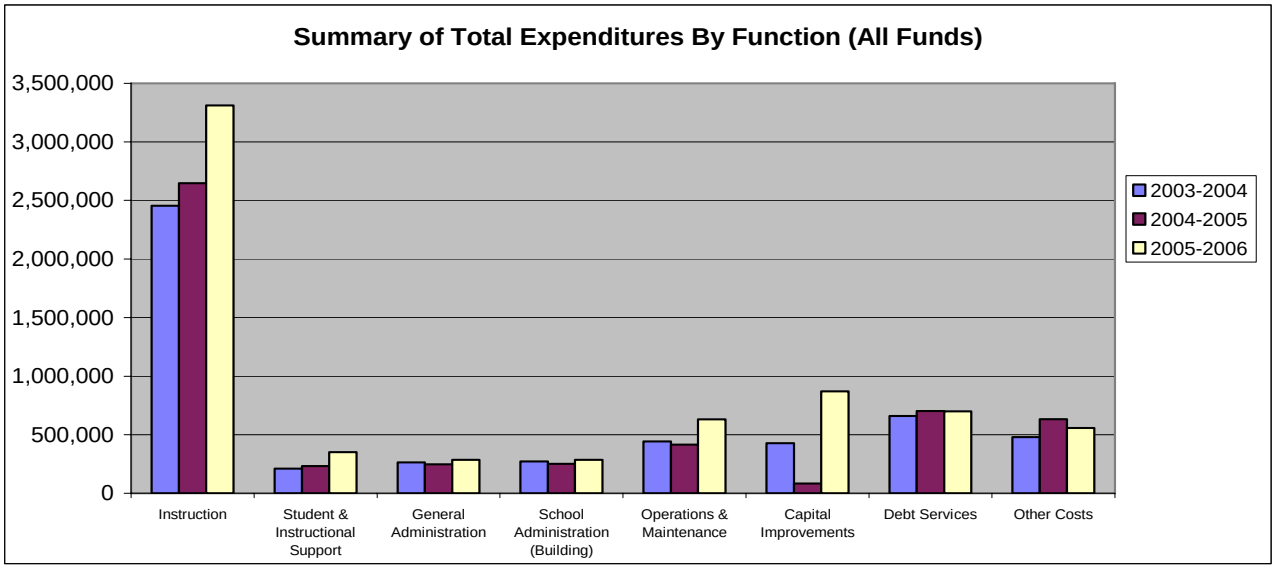
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,454,087	47%	2,646,551	51%	8%	3,311,809	47%	25%
Student & Instructional Support	211,376	4%	232,355	4%	10%	352,612	5%	52%
General Administration	263,254	5%	248,102	5%	-6%	286,028	4%	15%
School Administration (Building)	272,265	5%	252,038	5%	-7%	285,525	4%	13%
Operations & Maintenance	442,746	8%	415,914	8%	-6%	630,478	9%	52%
Capital Improvements	428,443	8%	84,935	2%	-80%	871,583	12%	926%
Debt Services	660,696	13%	703,045	13%	6%	698,945	10%	-1%
Other Costs	481,074	9%	632,476	12%	31%	557,393	8%	-12%
Total Expenditures	5,213,941	100%	5,215,416	100%	0%	6,994,373	100%	34%
Amount per Pupil	$11,286		$11,773		4%	$15,806		34%

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.

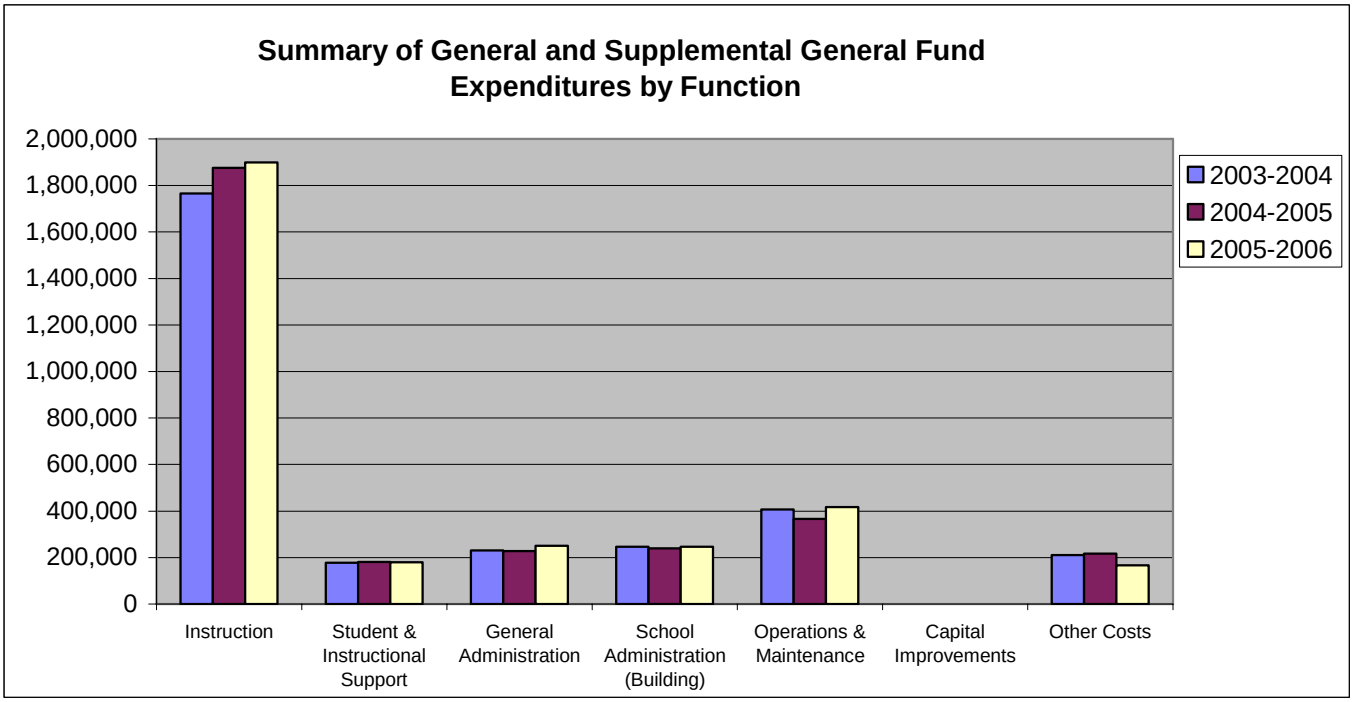
Further definition of what goes into each category:

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



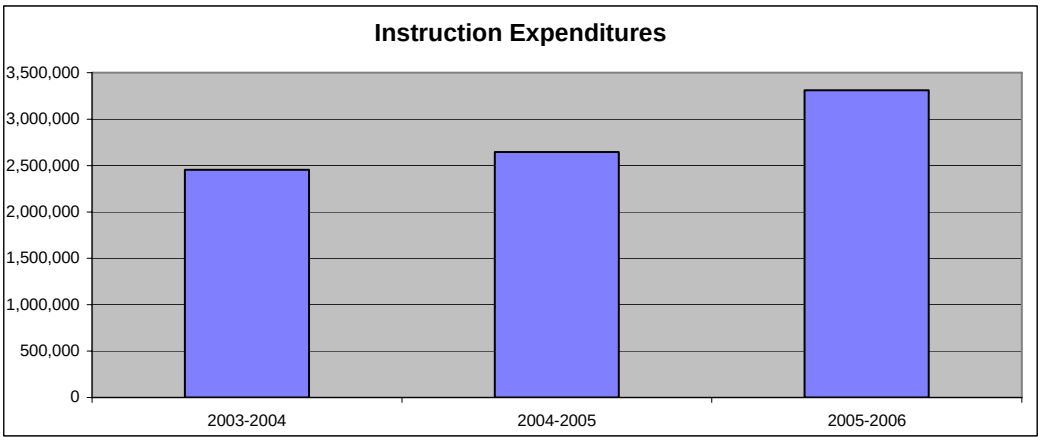
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,765,462	58%	1,875,221	60%	6%	1,899,486	60%	1%
Student & Instructional Support	177,165	6%	180,817	6%	2%	179,453	6%	-1%
General Administration	230,150	8%	228,433	7%	-1%	250,173	8%	10%
School Administration (Building)	246,952	8%	238,607	8%	-3%	246,914	8%	3%
Operations & Maintenance	407,376	13%	365,609	12%	-10%	416,718	13%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	210,268	7%	216,875	7%	3%	166,784	5%	-23%
Total Expenditures	3,037,373	100%	3,105,562	100%	2%	3,159,528	100%	2%
Amount per Pupil	$6,574		$7,010		7%	$7,140		2%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,708,646	1,840,661	8%	1,852,986	1%
Federal Funds	145,314	139,864	-4%	133,682	-4%
Supplemental General	56,816	34,560	-39%	46,500	35%
At Risk (4yr Old)				20,000	
At Risk (K-12)				130,000	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	87,386	91,038	4%	97,850	7%
Driver Education	8,342	7,336	-12%	22,569	208%
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	0	0	0%	0	0%
Special Education	333,364	354,609	6%	780,650	120%
Vocational Education	114,219	108,895	-5%	145,500	34%
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		69,588		82,072	18%
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	2,454,087	2,646,551	8%	3,311,809	25%
Enrollment (FTE)*	462.0	443.0	-4%	442.5	0%
Amount per Pupil	5,312	5,974	12%	7,484	25%
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	2,454,087	2,646,551	8%	3,311,809	25%



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.

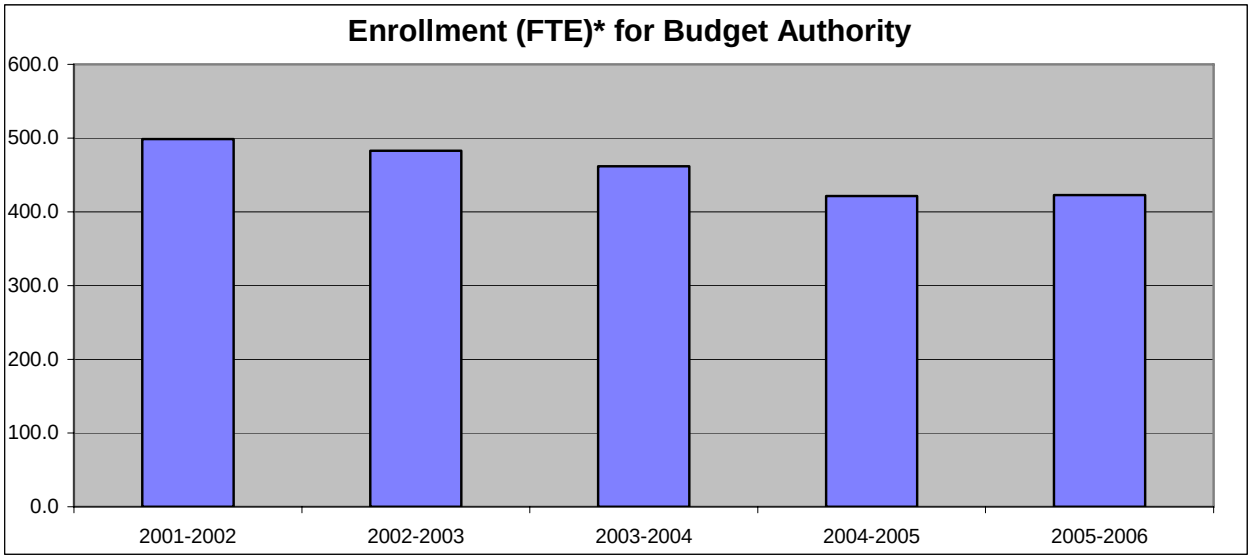
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

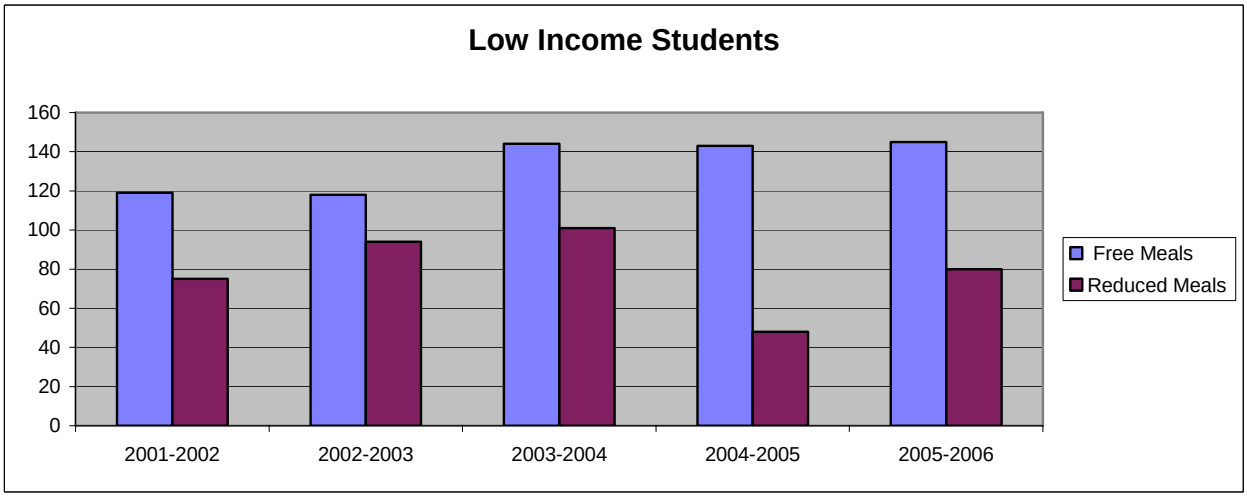
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,259,585	291	2,424,803	0		0	834,491
Supplemental General	750,000	117,260	0				632,740
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	20,000	0		0	0	20,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	130,000	0		0	0	130,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,290,183	1,046,100	0	0	56,400	0	187,683
Driver Training	34,963	25,483	2,880		0	3,000	3,600
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	299,433	59,145	2,800	88,195	0	73,550	75,743
Professional Development	72,728	55,572	1,656	0	0	15,500	0
Parent Education Program	29,309	2,309	18,500	0	0	8,500	0
Summer School	0	0		0	0	0	0
Special Education	820,110	366,103	0	0	0	454,007	0
Vocational Education	145,500			0	0	145,500	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	8,406	7,906					500
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	151,586	0	151,586				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	698,945	692,593	0		0		723,645
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	133,682	0	xxxxxxxxxxx	133,682	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,844,430	2,372,762	2,602,225	221,877	56,400	850,057	2,458,402
Less Transfers	850,057						
TOTAL Budget Expenditures	$6,994,373						

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)*	498.9	483.0	-3%	462.0	-4%	421.5	-9%	423.0	0%
Number of Students - Free Meals	119	118	-1%	144	22%	143	-1%	145	1%
Number of Students - Reduced Meals	75	94	25%	101	7%	48	-52%	80	67%

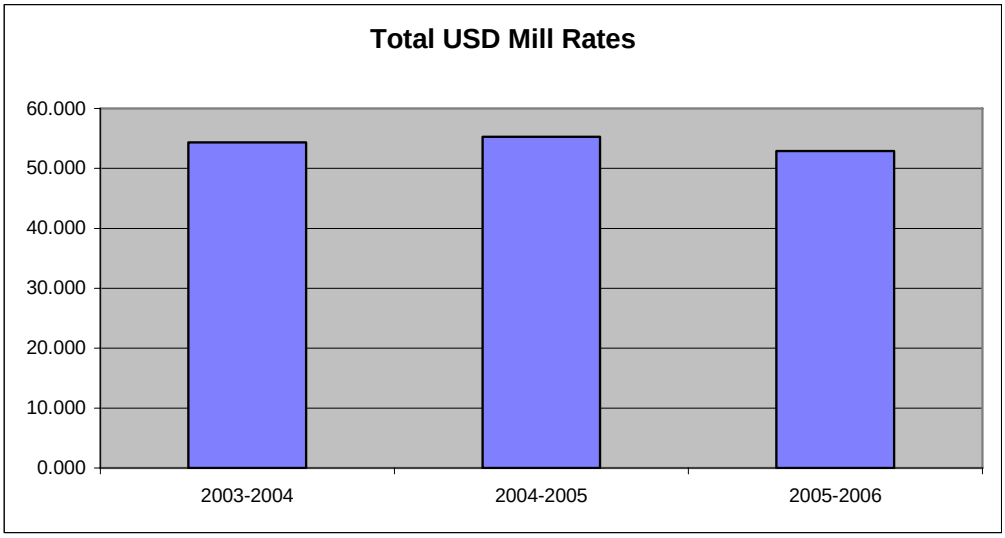




*FTE for state aid and budget authority purposes for general fund.

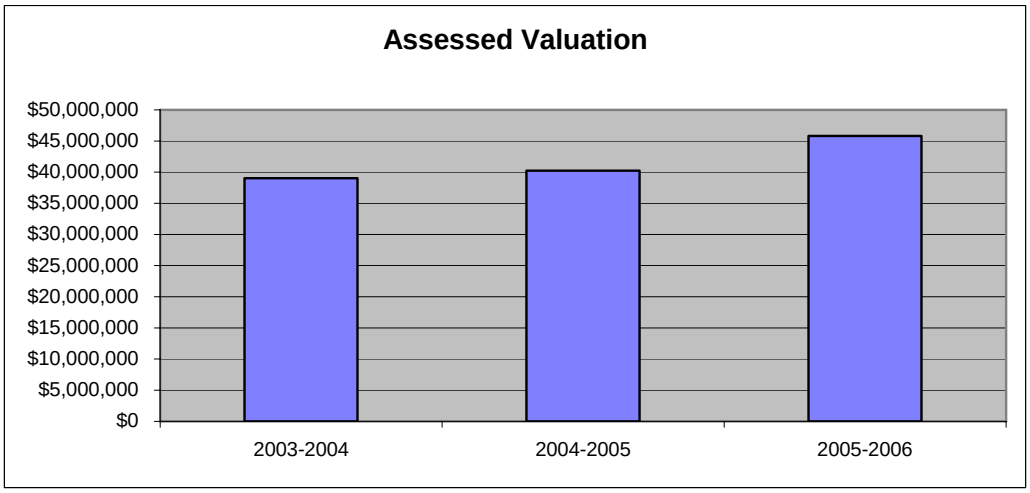
Miscellaneous Information
Mill Rates by Fund

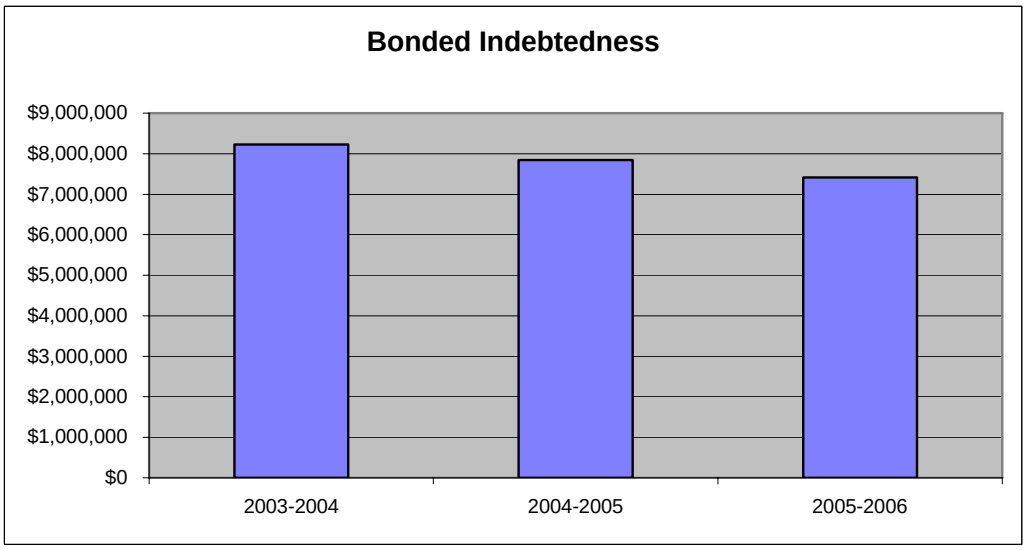
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.804	14.707	13.642
Adult Education	0.000	0.000	0.000
Capital Outlay	3.804	3.977	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	17.765	16.568	15.255
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	**54.373**	**55.252**	**52.897**
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	$39,045,528	$40,243,104	$45,839,644
Bonded Indebtedness	8,225,000	7,840,000	7,410,000





USD# 328
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	189,720	63,240	3.0	193,296	64,432	3.0	197,672	65,891
Teachers (Full Time)	38.9	1,205,489	30,989	40.0	1,294,950	32,374	42.0	1,271,385	30,271
Other Certified (Licensed) Personnel	5.0	245,666	49,133	6.2	248,675	40,109	6.5	257,448	39,607
Classified Personnel	27.0	495,810	18,363	28.0	524,752	18,741	26.0	511,609	19,677
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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