Budget at a Glance

2005 - 2006

Palco

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Summary of Total Expenditures By Function
(All Funds)

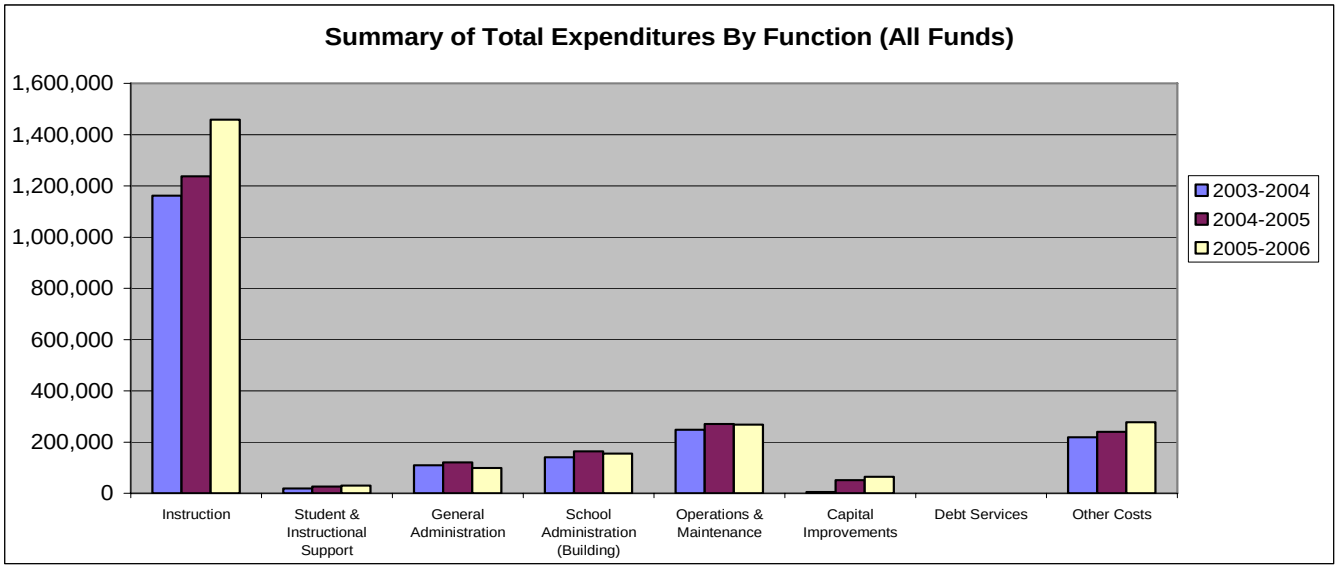
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,161,352	61%	1,237,063	59%	7%	1,458,636	62%	18%
Student & Instructional Support	19,094	1%	26,006	1%	36%	29,994	1%	15%
General Administration	109,430	6%	120,175	6%	10%	99,442	4%	-17%
School Administration (Building)	141,232	7%	164,167	8%	16%	155,128	7%	-6%
Operations & Maintenance	247,698	13%	270,673	13%	9%	268,650	11%	-1%
Capital Improvements	4,637	0%	52,011	2%	1022%	65,000	3%	25%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	219,220	12%	240,103	11%	10%	277,252	12%	15%
Total Expenditures	1,902,663	100%	2,110,198	100%	11%	2,354,102	100%	12%
Amount per Pupil	$11,966		$13,189		10%	$15,188		15%

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.

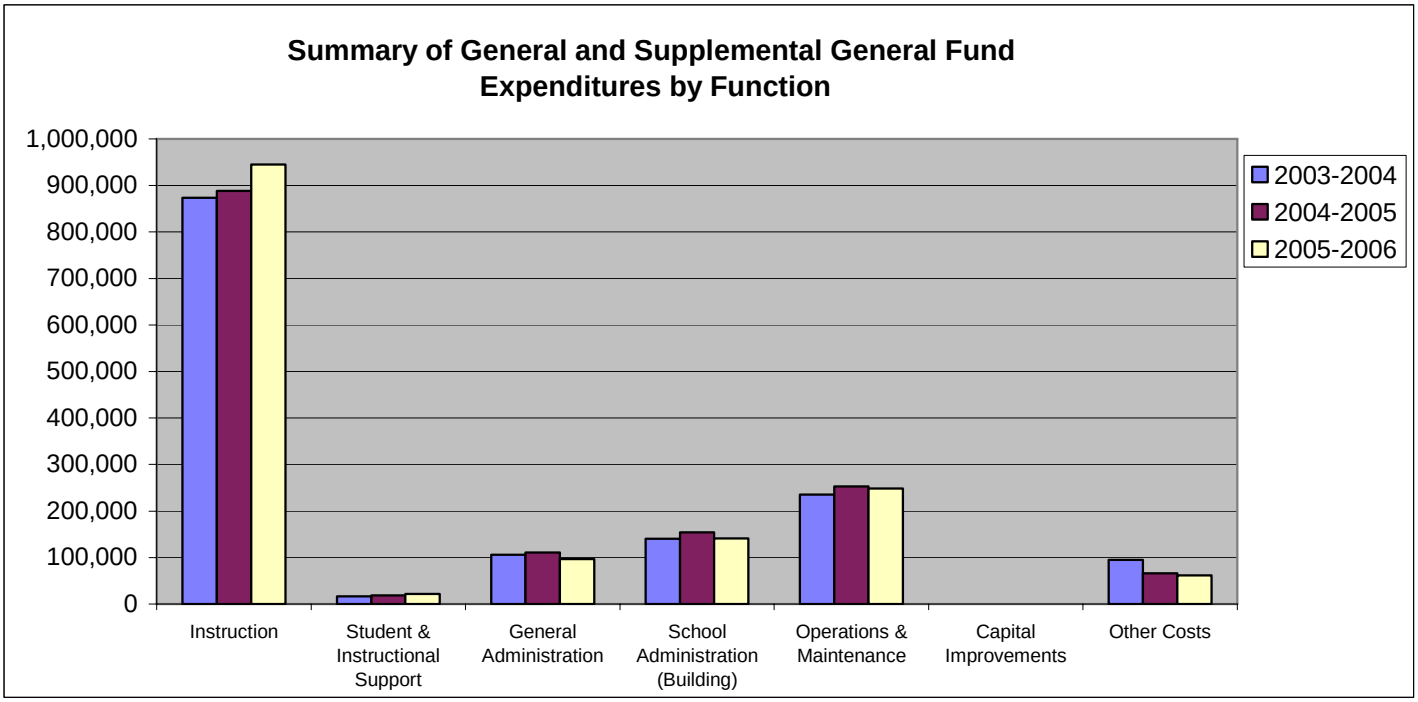
Further definition of what goes into each category:

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



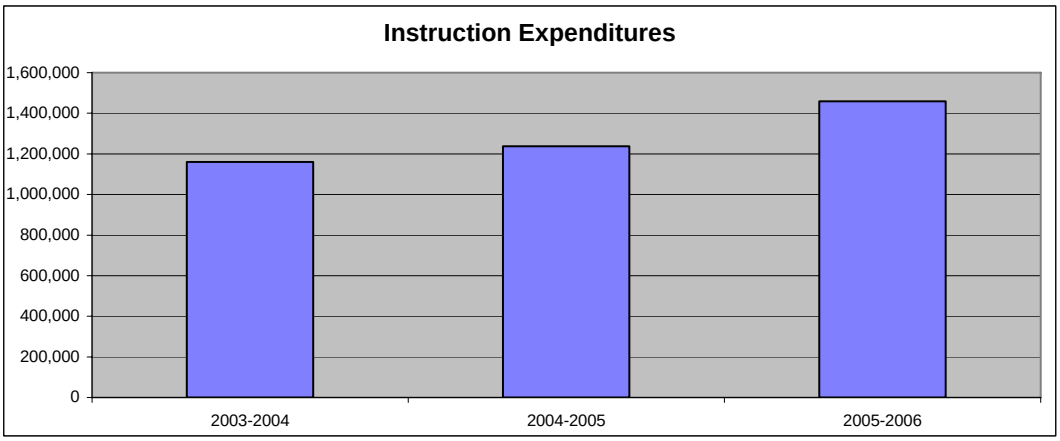
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	873,702	60%	888,251	60%	2%	944,900	62%	6%
Student & Instructional Support	16,671	1%	18,786	1%	13%	21,294	1%	13%
General Administration	106,230	7%	110,893	7%	4%	96,964	6%	-13%
School Administration (Building)	140,482	10%	154,367	10%	10%	141,400	9%	-8%
Operations & Maintenance	235,636	16%	252,933	17%	7%	248,350	16%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	94,998	6%	66,091	4%	-30%	61,500	4%	-7%
Total Expenditures	1,467,719	100%	1,491,321	100%	2%	1,514,408	100%	2%
Amount per Pupil	$9,231		$9,321		1%	$9,770		5%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	719,823		824,292	15%		848,000	3%
Federal Funds	35,668		26,536	-26%		35,295	33%
Supplemental General	153,879		63,959	-58%		96,900	52%
At Risk (4yr Old)						6,500	
At Risk (K-12)						40,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	16,919		32,142	90%		84,249	162%
Driver Education	2,847		2,388	-16%		2,730	14%
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	203,423		192,265	-5%		256,962	34%
Vocational Education	20,707		26,861	30%		48,000	79%
Gifts/Grants	0		29,000	0%		0	-100%
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			30,374			40,000	32%
Contingency Reserve	0		0	0%			
Text Book & Student Material	8,086		9,246	14%			
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	1,161,352		1,237,063	7%		1,458,636	18%
Enrollment (FTE)*	159.0		160.0	1%		155.0	-3%
Amount per Pupil	7,304		7,732	6%		9,411	22%
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	1,161,352		1,237,063	7%		1,458,636	18%



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.

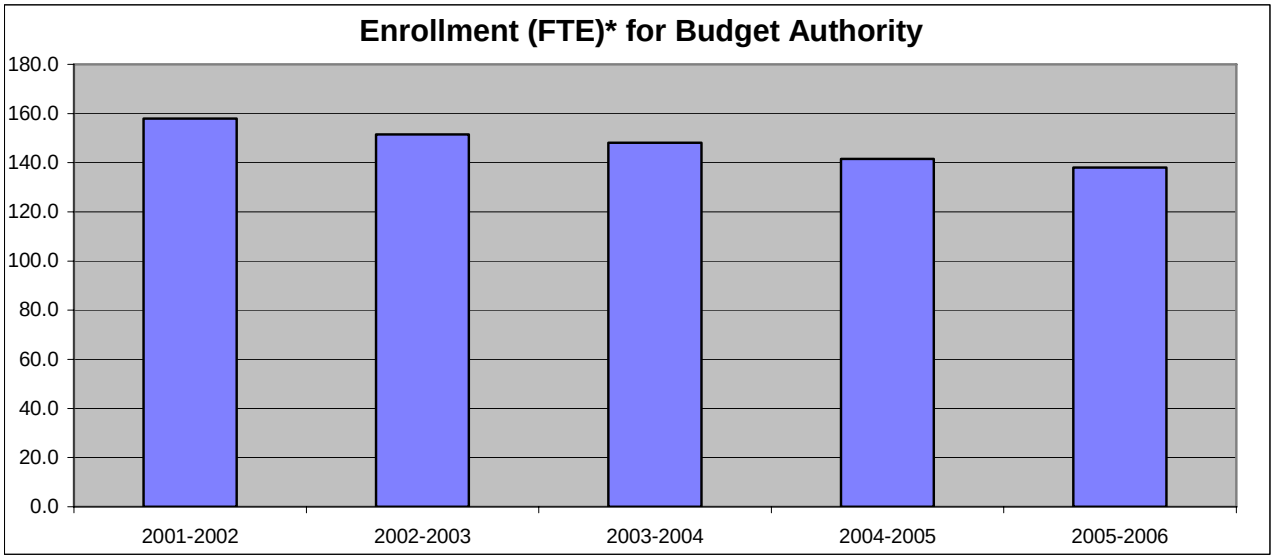
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

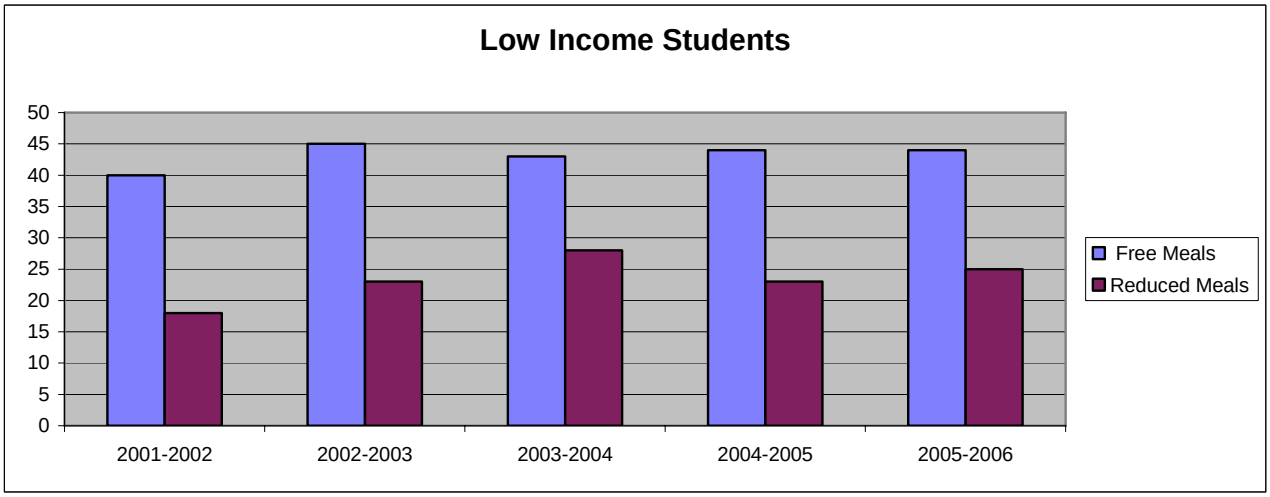
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,470,794	1,303	986,915	0		0	482,576
Supplemental General	397,114	34,373	0				362,741
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	6,500	0		0	0	6,500	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	40,000	0		0	0	40,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	240,249	118,892	0	0	6,500	0	118,926
Driver Training	2,730	4,594	1,040		0	0	250
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	114,500	16,494	857	31,132	0	50,000	28,235
Professional Development	7,800	6,773	469	0	0	5,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	282,512	78,512	0	0	0	204,000	0
Vocational Education	48,000			0	0	48,000	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	62,108	0	62,108				
Tuition Reimbursement		0	0	0			0
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	35,295	1,878	xxxxxxxxxxx	33,417	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,707,602	262,819	1,051,389	64,549	6,500	353,500	992,728
Less Transfers	353,500						
TOTAL Budget Expenditures	$2,354,102						

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)*	158.0	151.5	-4%	148.1	-2%	141.5	-4%	138.0	-2%
Number of Students - Free Meals	40	45	13%	43	-4%	44	2%	44	0%
Number of Students - Reduced Meals	18	23	28%	28	22%	23	-18%	25	9%

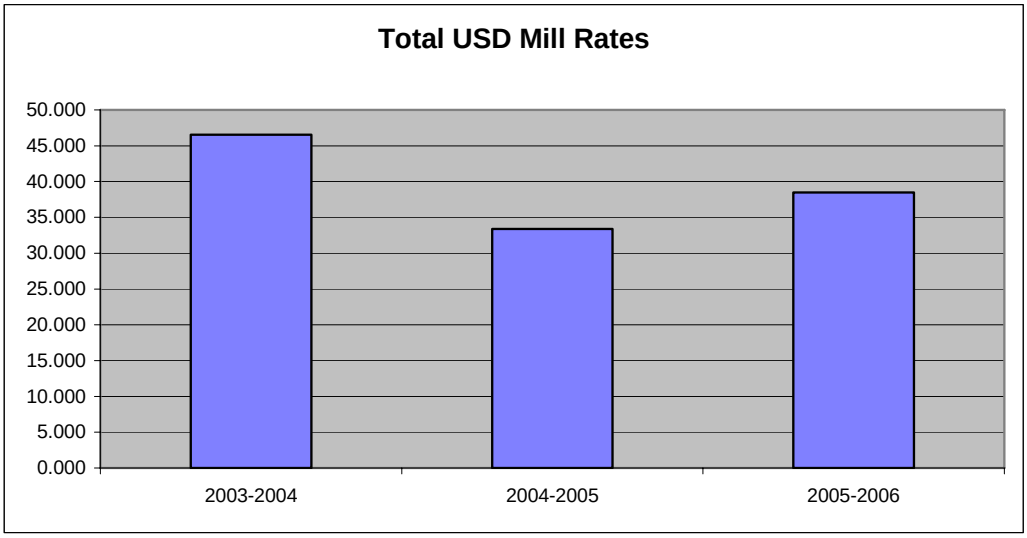




*FTE for state aid and budget authority purposes for general fund.

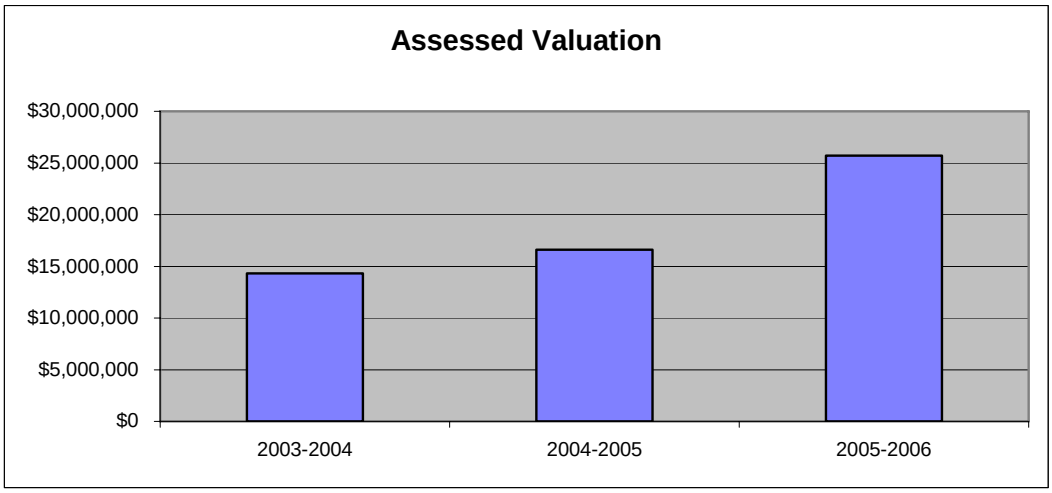
Miscellaneous Information
Mill Rates by Fund

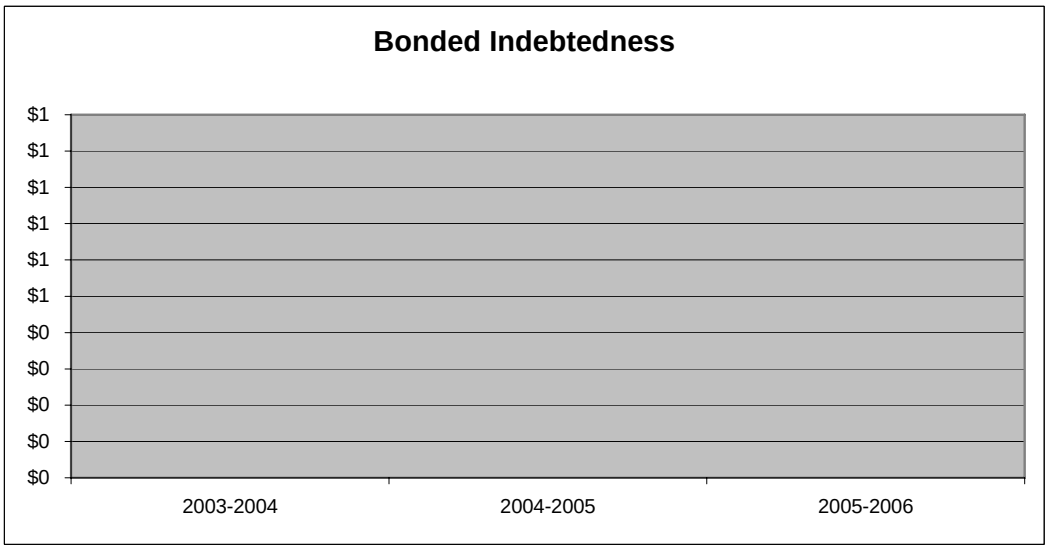
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	22.555	9.383	14.482
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**46.555**	**33.383**	**38.482**
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	$14,314,126	$16,595,848	$25,700,032
Bonded Indebtedness	0	0	0





USD# 269
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)	2.0	130,928	65,464	2.0	139,060	69,530	2.0	124,000	62,000
Teachers (Full Time)	20.0	683,242	34,162	19.5	686,211	35,190	20.0	707,948	35,397
Other Certified (Licensed) Personnel	1.0	27,988	27,988	1.0	28,188	28,188	1.0	29,312	29,312
Classified Personnel	12.8	224,120	17,509	21.0	233,972	11,142	21.0	242,461	11,546
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX	23,140	XXXXXXXXXXX	XXXXXXX	26,270	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