Budget at a Glance

2005 - 2006

Humboldt U.S.D. No. 258

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Summary of Total Expenditures By Function
(All Funds)

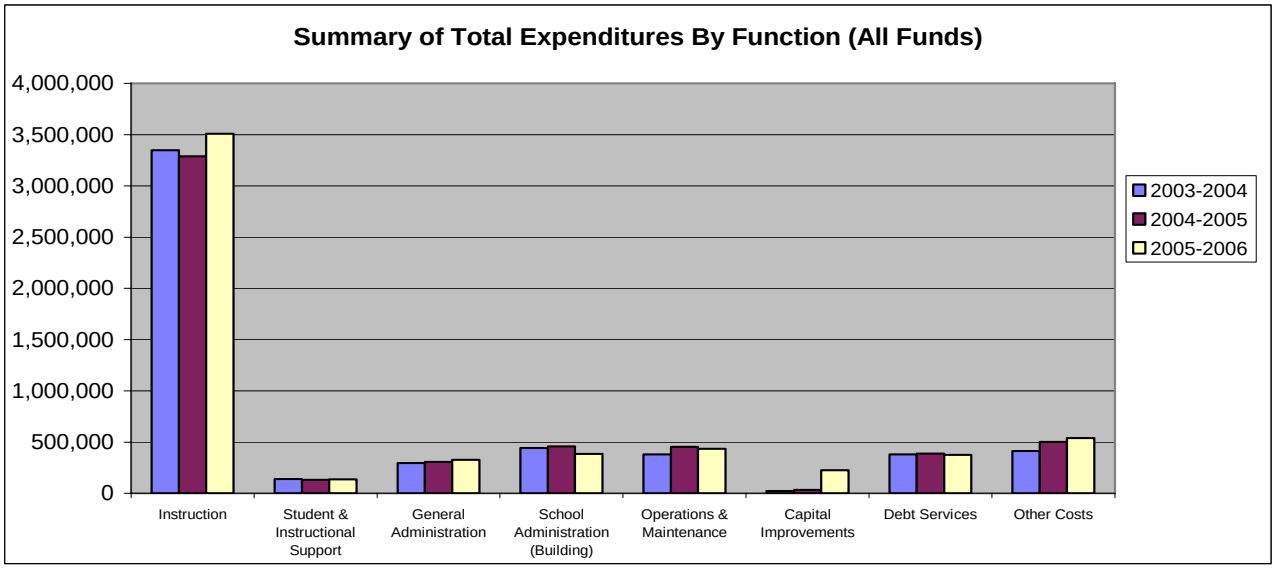
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,346,332	62%	3,289,666	59%	-2%	3,509,895	59%	7%
Student & Instructional Support	138,307	3%	130,571	2%	-6%	137,947	2%	6%
General Administration	297,173	5%	306,263	6%	3%	326,748	6%	7%
School Administration (Building)	443,358	8%	457,741	8%	3%	385,354	6%	-16%
Operations & Maintenance	380,505	7%	452,620	8%	19%	434,637	7%	-4%
Capital Improvements	21,553	0%	32,081	1%	49%	225,000	4%	601%
Debt Services	380,869	7%	387,108	7%	2%	375,070	6%	-3%
Other Costs	413,162	8%	502,452	9%	22%	539,021	9%	7%
Total Expenditures	5,421,259	100%	5,558,502	100%	3%	5,933,672	100%	7%
Amount per Pupil	$10,364		$10,626		3%	$9,759		-8%

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.

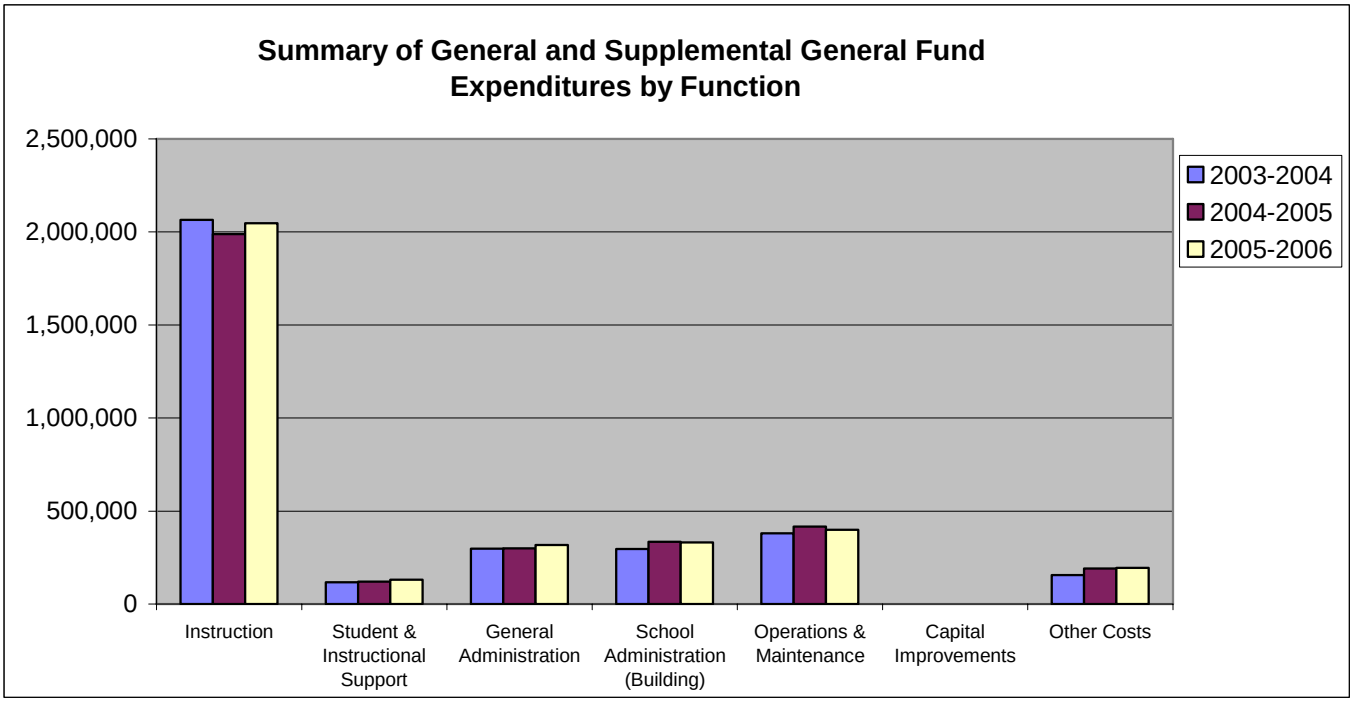
Further definition of what goes into each category:

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



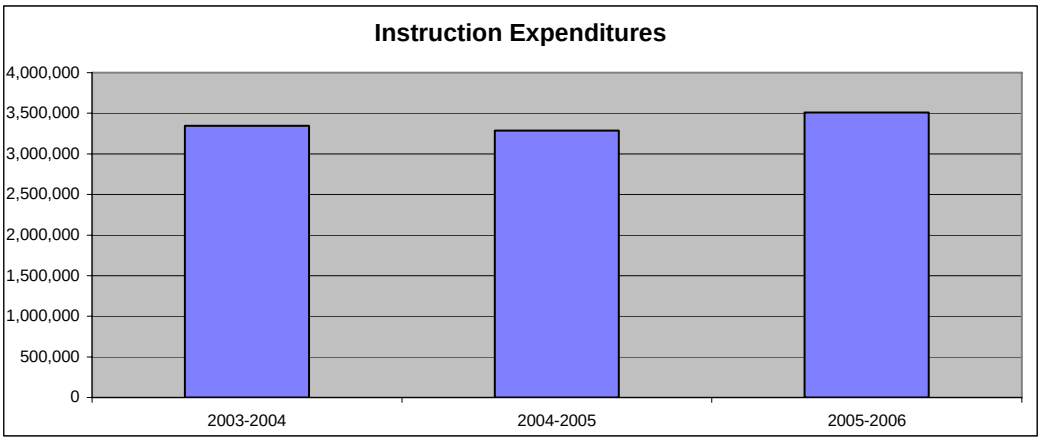
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,065,985	62%	1,987,768	59%	-4%	2,047,517	60%	3%
Student & Instructional Support	116,611	4%	120,845	4%	4%	131,225	4%	9%
General Administration	297,173	9%	299,119	9%	1%	318,175	9%	6%
School Administration (Building)	296,345	9%	334,050	10%	13%	331,483	10%	-1%
Operations & Maintenance	379,985	11%	415,987	12%	9%	399,725	12%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	155,455	5%	191,093	6%	23%	193,620	6%	1%
Total Expenditures	3,311,554	100%	3,348,862	100%	1%	3,421,745	100%	2%
Amount per Pupil	$6,331		$6,402		1%	$5,628		-12%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,824,072		1,800,886	-1%		1,815,121	1%
Federal Funds	304,928		297,049	-3%		80,185	-73%
Supplemental General	241,913		186,882	-23%		232,396	24%
At Risk (4yr Old)						60,000	
At Risk (K-12)						150,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	53,700		35,059	-35%		75,000	114%
Driver Education	1,938		5,964	208%		11,000	84%
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		1,300	0%		0	-100%
Special Education	574,459		533,903	-7%		591,560	11%
Vocational Education	318,862		295,915	-7%		337,350	14%
Gifts/Grants	16,854		19,810	18%		30,761	55%
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			105,436			126,522	20%
Contingency Reserve	0		0	0%			
Text Book & Student Material	9,606		7,462	-22%			
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	3,346,332		3,289,666	-2%		3,509,895	7%
Enrollment (FTE)*	523.1		523.1	0%		608.0	16%
Amount per Pupil	6,397		6,289	-2%		5,773	-8%
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	3,346,332		3,289,666	-2%		3,509,895	7%



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.

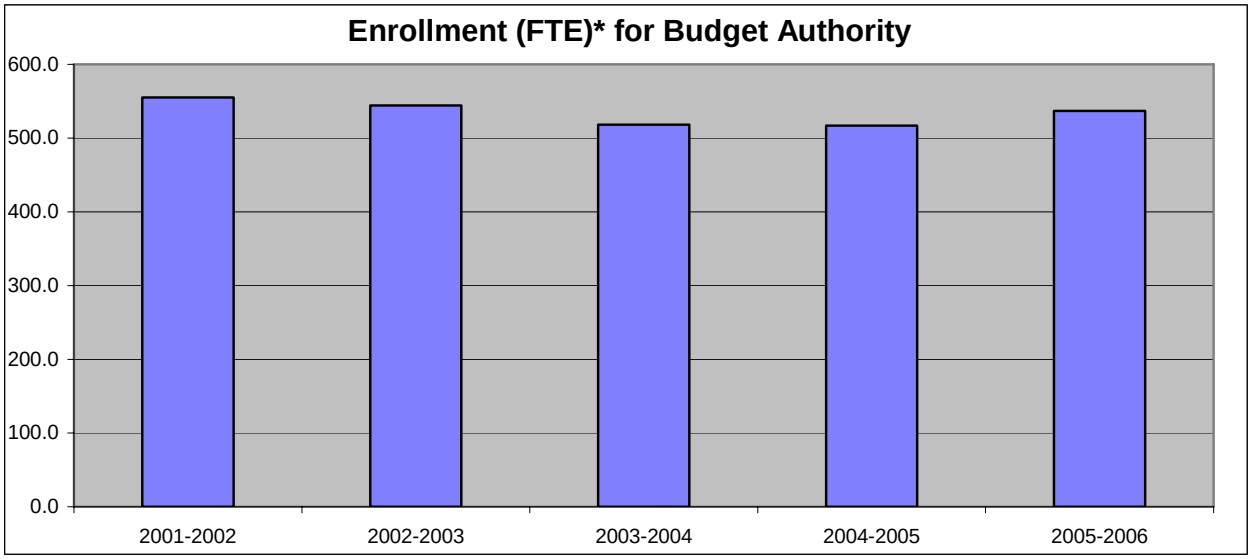
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

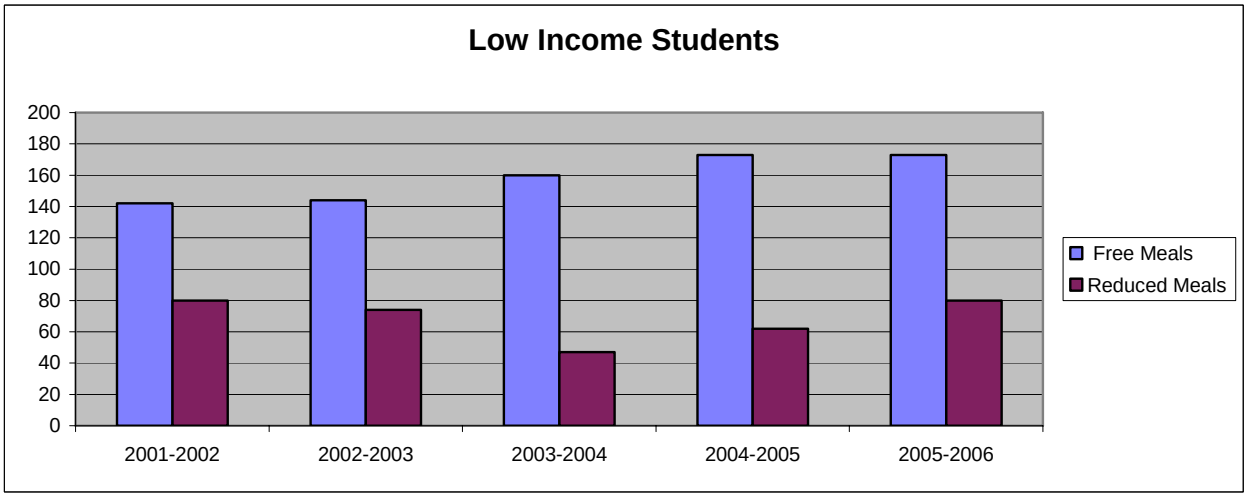
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,990,512	749	3,647,335	0		0	342,428
Supplemental General	685,250	15,082	340,501				329,667
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	60,000	0		0	0	60,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	150,000	0		0	0	150,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	325,000	328,086	14,280	0	12,000	0	40,037
Driver Training	12,000	872	1,760		0	8,768	600
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	287,250	4,616	3,398	115,720	0	61,002	102,514
Professional Development	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	641,961	5,064	0	0	0	636,897	0
Vocational Education	337,350			0	0	337,350	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	30,761	30,761					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	179,983	0	179,983				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	375,070	261,287	131,275		0		253,749
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	112,552	-61,441	xxxxxxxxxxx	173,993	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,187,689	585,076	4,318,532	289,713	12,000	1,254,017	1,068,995
Less Transfers	1,254,017						
TOTAL Budget Expenditures	$5,933,672						

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)*	555.0	544.3	-2%	518.1	-5%	517.2	0%	537.0	4%
Number of Students - Free Meals	142	144	1%	160	11%	173	8%	173	0%
Number of Students - Reduced Meals	80	74	-8%	47	-36%	62	32%	80	29%

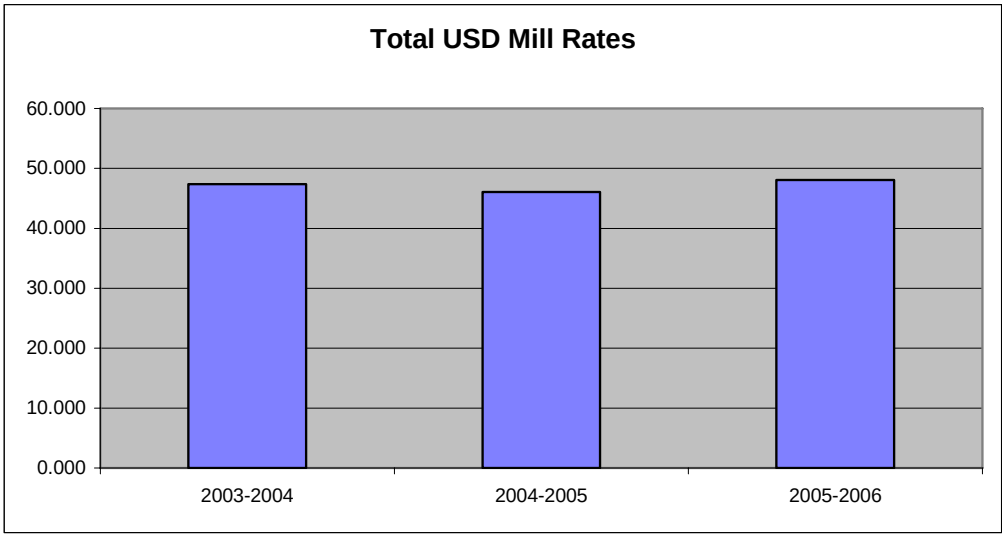




*FTE for state aid and budget authority purposes for general fund.

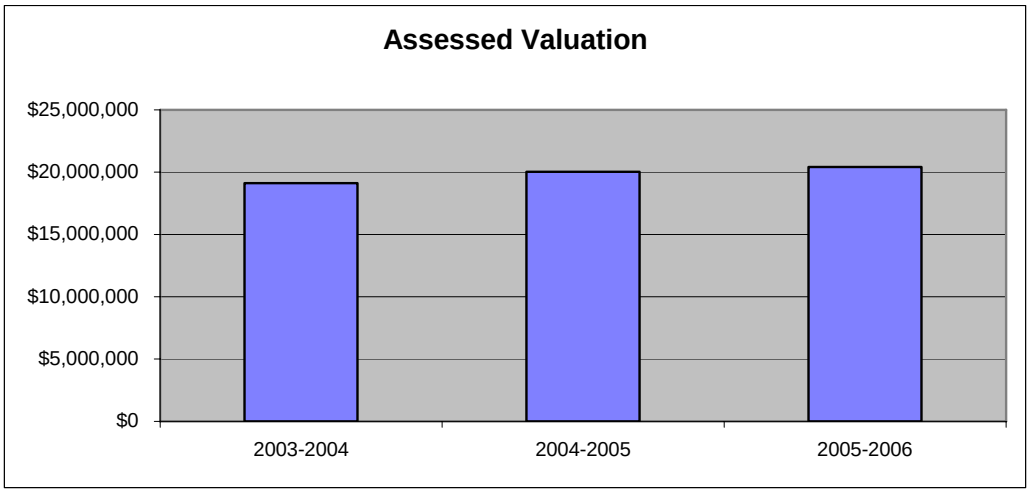
Miscellaneous Information
Mill Rates by Fund

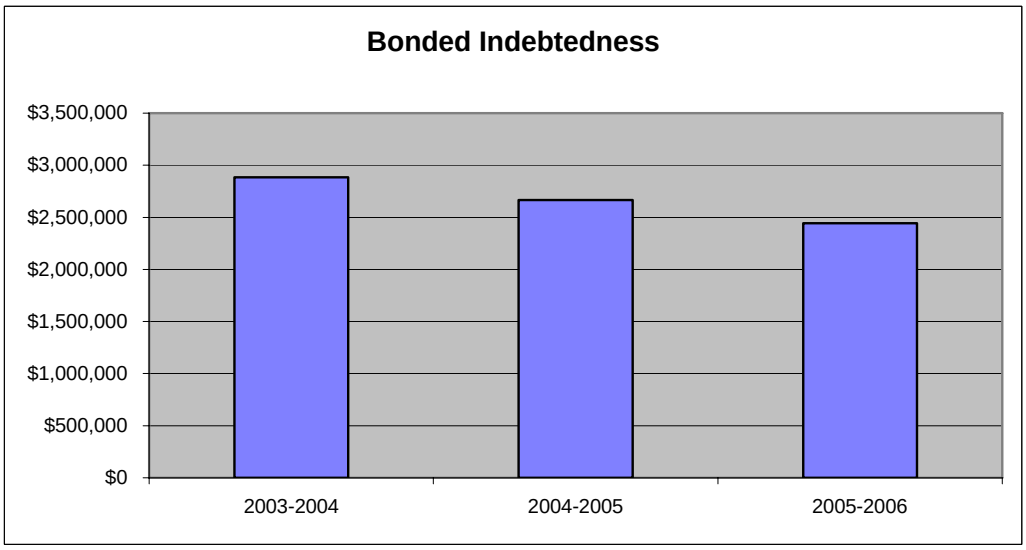
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	15.183	14.732	14.863
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.215	11.346	11.186
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	**47.398**	**46.078**	**48.049**
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	2.012	1.598	1.747
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.012**	**1.598**	**1.747**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$19,119,383	$20,021,583	$20,400,341
Bonded Indebtedness	2,885,211	2,667,415	2,445,000





USD# 258
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)	4.0	244,500	61,125	4.0	249,390	62,348	4.0	372,531	93,133
Teachers (Full Time)	44.0	1,534,462	34,874	44.0	1,565,152	35,572	45.0	1,879,625	41,769
Other Certified (Licensed) Personnel	2.0	83,576	41,788	2.0	87,023	43,512	3.0	143,235	47,745
Classified Personnel	40.0	454,433	11,361	40.0	463,522	11,588	41.0	550,256	13,421
Substitutes/Temporary Help	XXXXXXX	147,112	XXXXXXXXXXX	XXXXXXX	150,054	XXXXXXXXXXX	XXXXXXX	35,000	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