Budget at a Glance

2005 - 2006

Dexter

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 2005-06
(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)

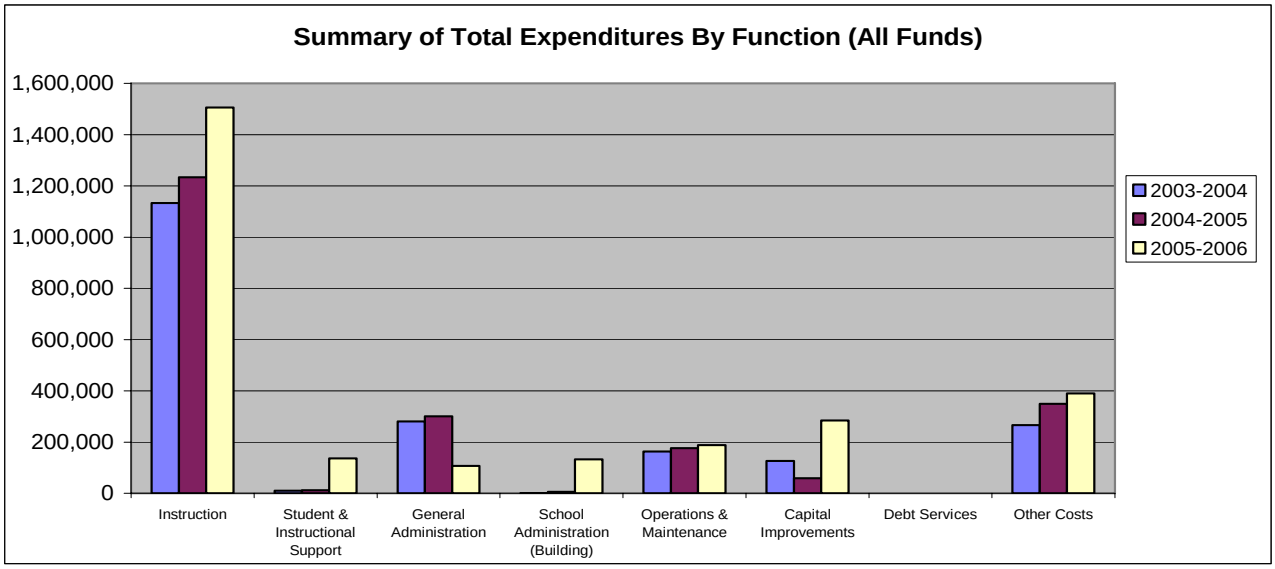
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,133,370	57%	1,233,424	58%	9%	1,505,487	55%	22%
Student & Instructional Support	9,938	1%	12,228	1%	23%	136,442	5%	1016%
General Administration	280,445	14%	300,565	14%	7%	106,943	4%	-64%
School Administration (Building)	707	0%	6,131	0%	767%	132,674	5%	2064%
Operations & Maintenance	162,968	8%	176,519	8%	8%	187,860	7%	6%
Capital Improvements	126,299	6%	58,252	3%	-54%	285,000	10%	389%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	266,243	13%	349,717	16%	31%	389,454	14%	11%
Total Expenditures	1,979,970	100%	2,136,836	100%	8%	2,743,860	100%	28%
Amount per Pupil	$10,312		$10,224		-1%	$12,152		19%

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.

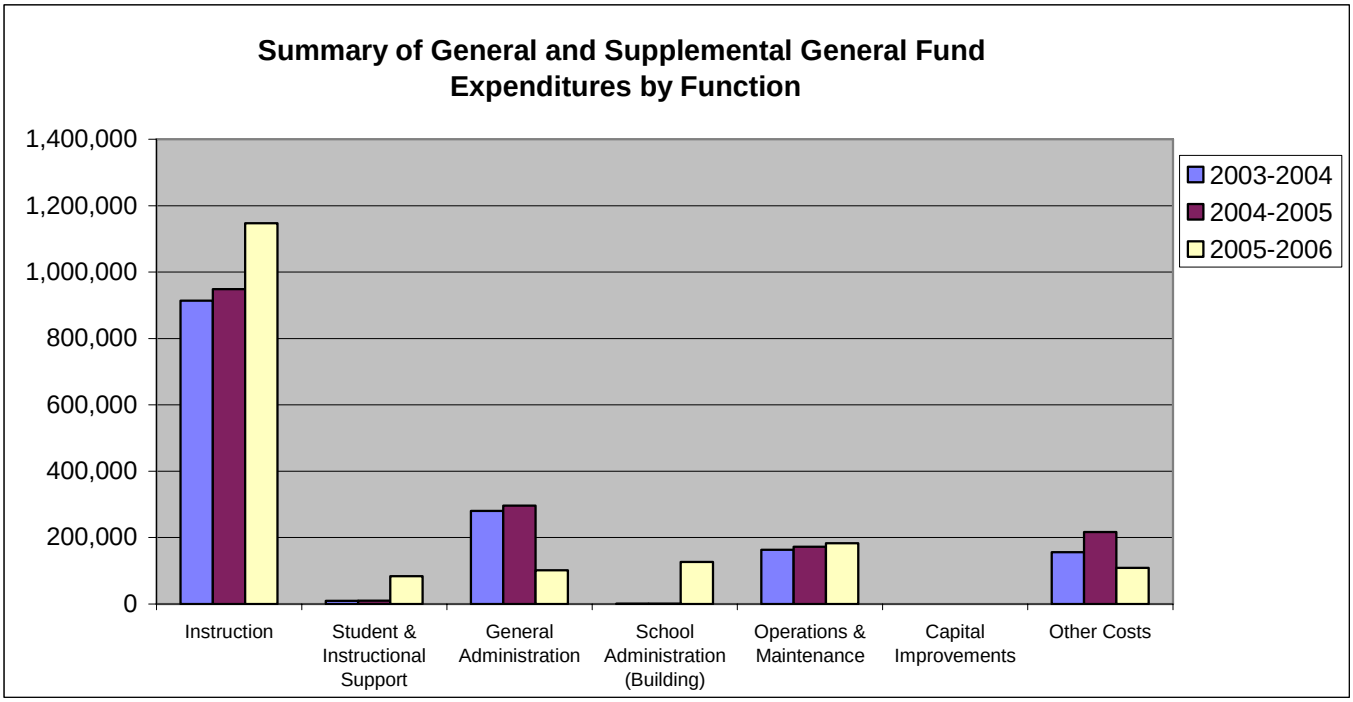
Further definition of what goes into each category:

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



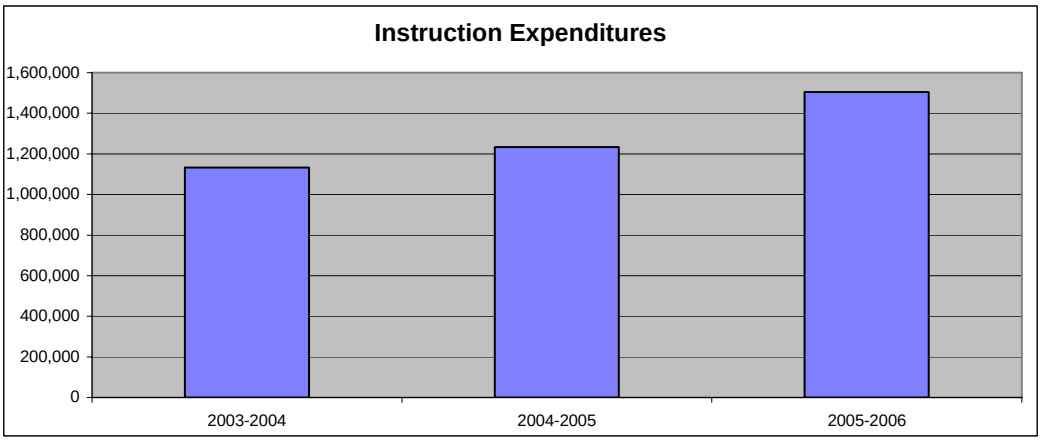
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	913,568	60%	948,593	58%	4%	1,147,247	66%	21%
Student & Instructional Support	9,624	1%	10,276	1%	7%	83,419	5%	712%
General Administration	280,445	18%	296,373	18%	6%	101,943	6%	-66%
School Administration (Building)	707	0%	742	0%	5%	126,674	7%	16972%
Operations & Maintenance	162,968	11%	172,327	10%	6%	182,860	10%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	155,954	10%	216,851	13%	39%	108,425	6%	-50%
Total Expenditures	1,523,266	100%	1,645,162	100%	8%	1,750,568	100%	6%
Amount per Pupil	$7,934		$7,872		-1%	$7,753		-2%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	913,568		948,593	4%		1,094,897	15%
Federal Funds	67,918		72,961	7%		79,138	8%
Supplemental General	0		0	0%		52,350	0%
At Risk (4yr Old)						0	
At Risk (K-12)						27,295	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	5,382		5,383	0%		7,620	42%
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	140,099		147,281	5%		197,408	34%
Vocational Education	3,975		9,858	148%		0	-100%
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			41,318			46,779	13%
Contingency Reserve	0		0	0%			
Text Book & Student Material	2,428		8,030	231%			
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	1,133,370		1,233,424	9%		1,505,487	22%
Enrollment (FTE)*	192.0		209.0	9%		225.8	8%
Amount per Pupil	5,903		5,902	0%		6,667	13%
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	1,133,370		1,233,424	9%		1,505,487	22%



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.

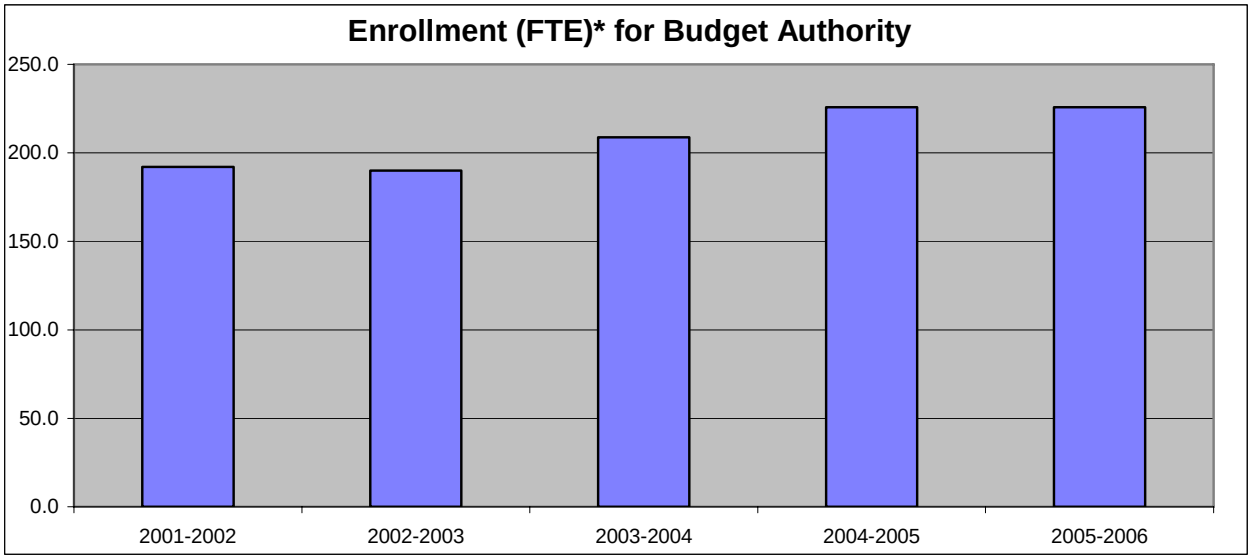
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

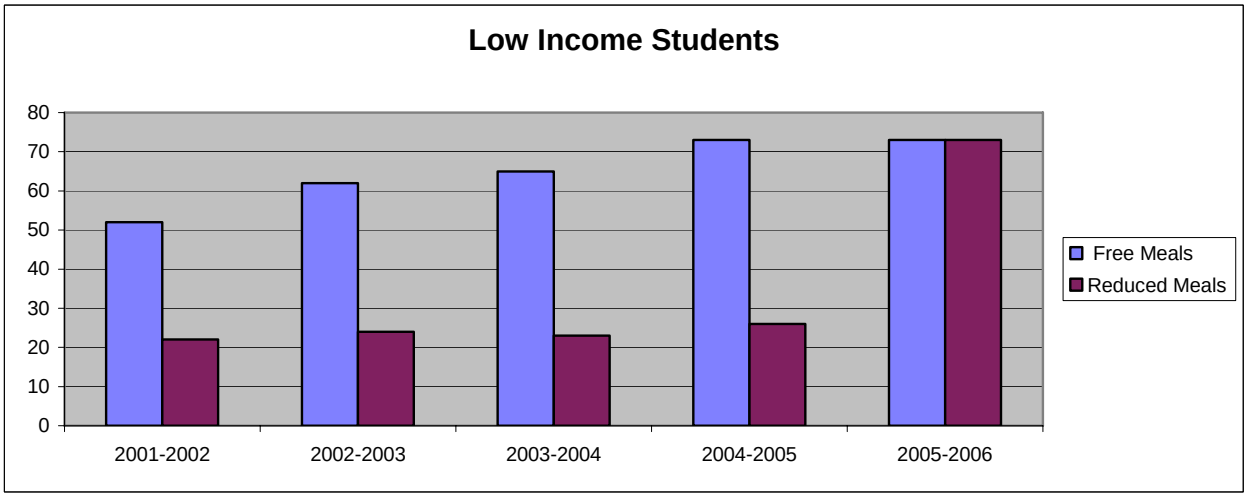
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,894,791	404	1,785,453	0		0	108,934
Supplemental General	78,800	1,091	51,480				26,229
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	61,474	0		0	0	61,474	0
Bilingual Education	0			0	0	0	0
Capital Outlay	435,000	447,859	0	0	26,100	0	0
Driver Training	7,620	12,863	1,280		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	100,081	17,619	1,162	37,944	0	10,000	35,889
Professional Development	17,844	17,656	188	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	222,356	151,032	0	0	0	151,549	0
Vocational Education	0			0	0	0	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	69,779	0	69,779				
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	79,138	15	xxxxxxxxxxx	90,458	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,966,883	648,539	1,909,342	128,402	26,100	223,023	171,052
Less Transfers	223,023						
TOTAL Budget Expenditures	$2,743,860						

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)*	192.0	190.0	-1%	208.8	10%	225.8	8%	225.8	0%
Number of Students - Free Meals	52	62	19%	65	5%	73	12%	73	0%
Number of Students - Reduced Meals	22	24	9%	23	-4%	26	13%	73	181%

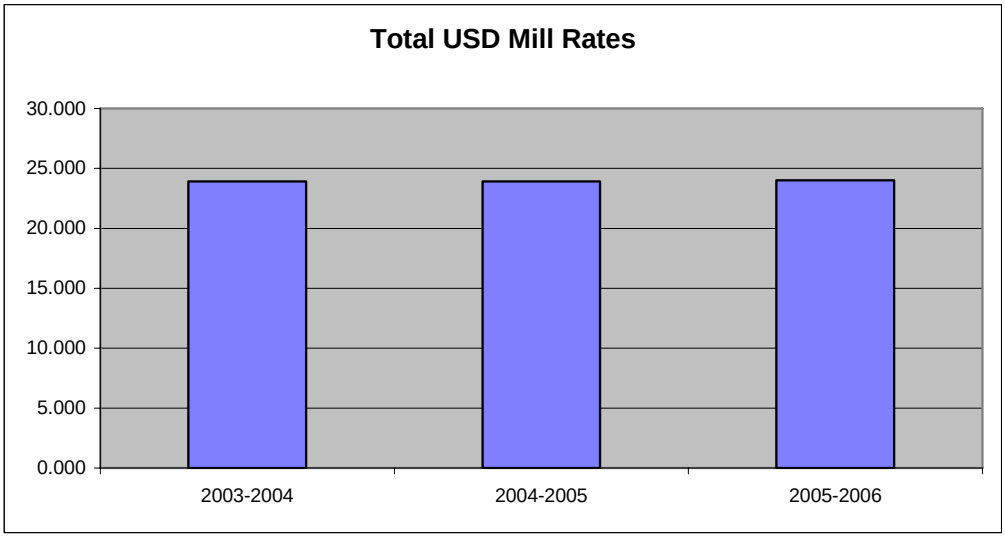




*FTE for state aid and budget authority purposes for general fund.

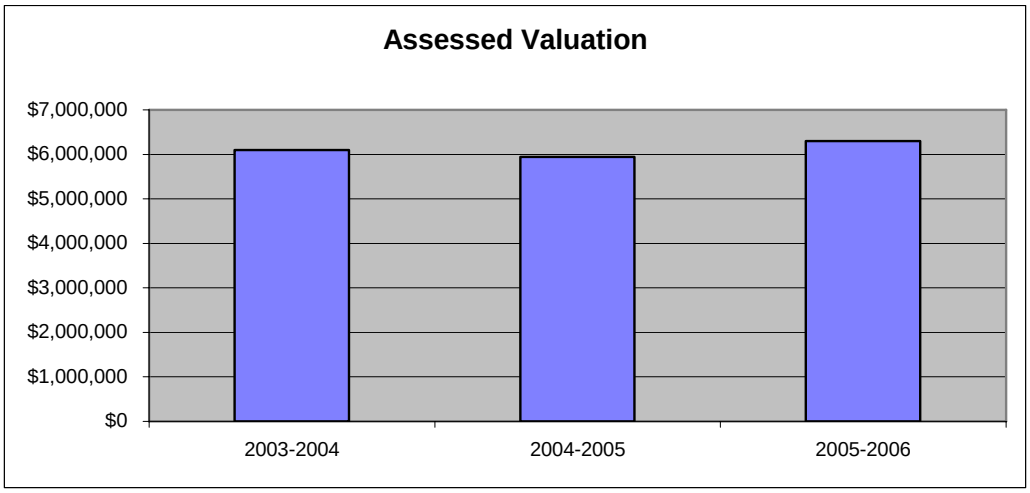
Miscellaneous Information
Mill Rates by Fund

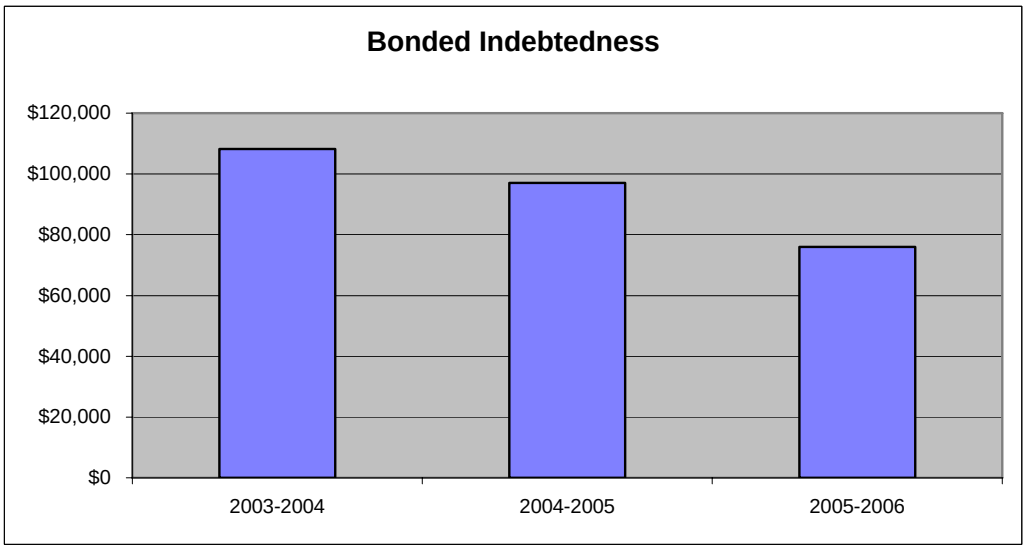
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	3.912	3.911	4.000
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**23.912**	**23.911**	**24.000**
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	2.000	1.956	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.000**	**1.956**	**2.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$6,097,653	$5,943,060	$6,300,448
Bonded Indebtedness	108,192	97,057	75,929





USD# 471
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)	4.8	234,649	48,885	4.8	244,386	50,914	4.8	254,849	53,094
Teachers (Full Time)	17.0	635,392	37,376	17.0	650,023	38,237	17.0	642,433	37,790
Other Certified (Licensed) Personnel	2.5	97,049	38,820	2.5	99,102	39,641	2.5	98,127	39,251
Classified Personnel	7.4	168,645	22,790	7.4	168,819	22,813	7.4	164,301	22,203
Substitutes/Temporary Help	XXXXXXX	48,182	XXXXXXXXXXX	XXXXXXX	46,367	XXXXXXXXXXX	XXXXXXX	28,313	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