Budget at a Glance

2005 - 2006

DERBY

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Summary of Total Expenditures By Function
(All Funds)

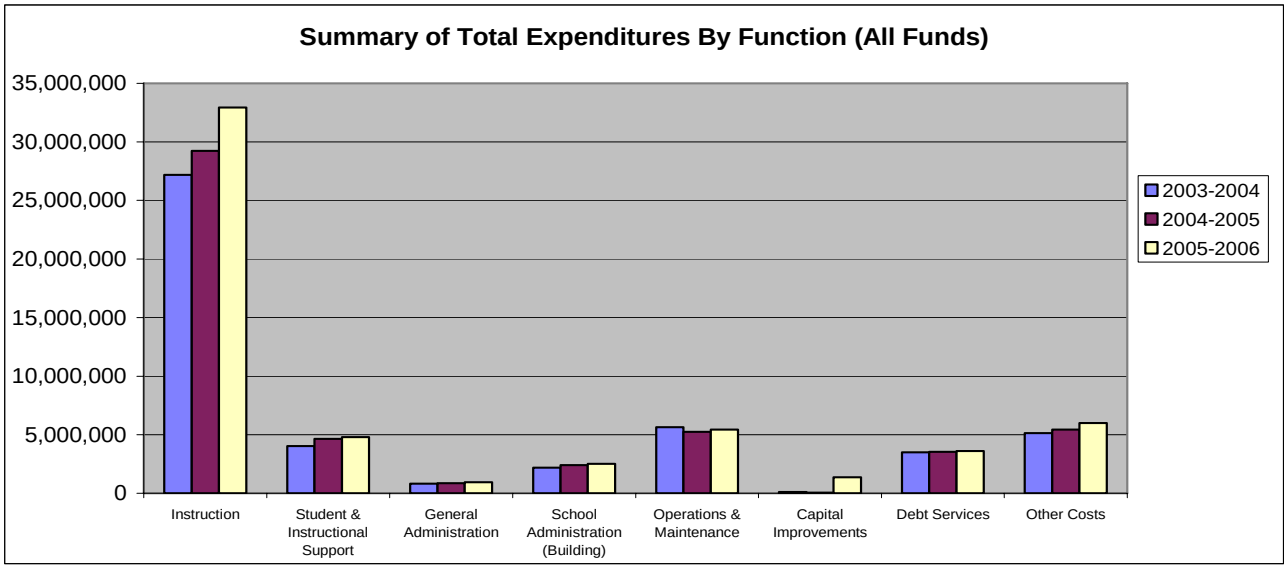
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	27,184,169	56%	29,247,655	57%	8%	32,936,359	57%	13%
Student & Instructional Support	4,021,296	8%	4,652,162	9%	16%	4,809,747	8%	3%
General Administration	821,017	2%	867,860	2%	6%	950,260	2%	9%
School Administration (Building)	2,199,591	5%	2,415,461	5%	10%	2,522,726	4%	4%
Operations & Maintenance	5,656,464	12%	5,241,207	10%	-7%	5,459,652	9%	4%
Capital Improvements	116,486	0%	59,970	0%	-49%	1,374,197	2%	2191%
Debt Services	3,505,720	7%	3,549,690	7%	1%	3,601,851	6%	1%
Other Costs	5,132,811	11%	5,458,222	11%	6%	5,996,365	10%	10%
Total Expenditures	48,637,554	100%	51,492,227	100%	6%	57,651,157	100%	12%
Amount per Pupil	$7,485		$7,809		4%	$8,788		13%

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.

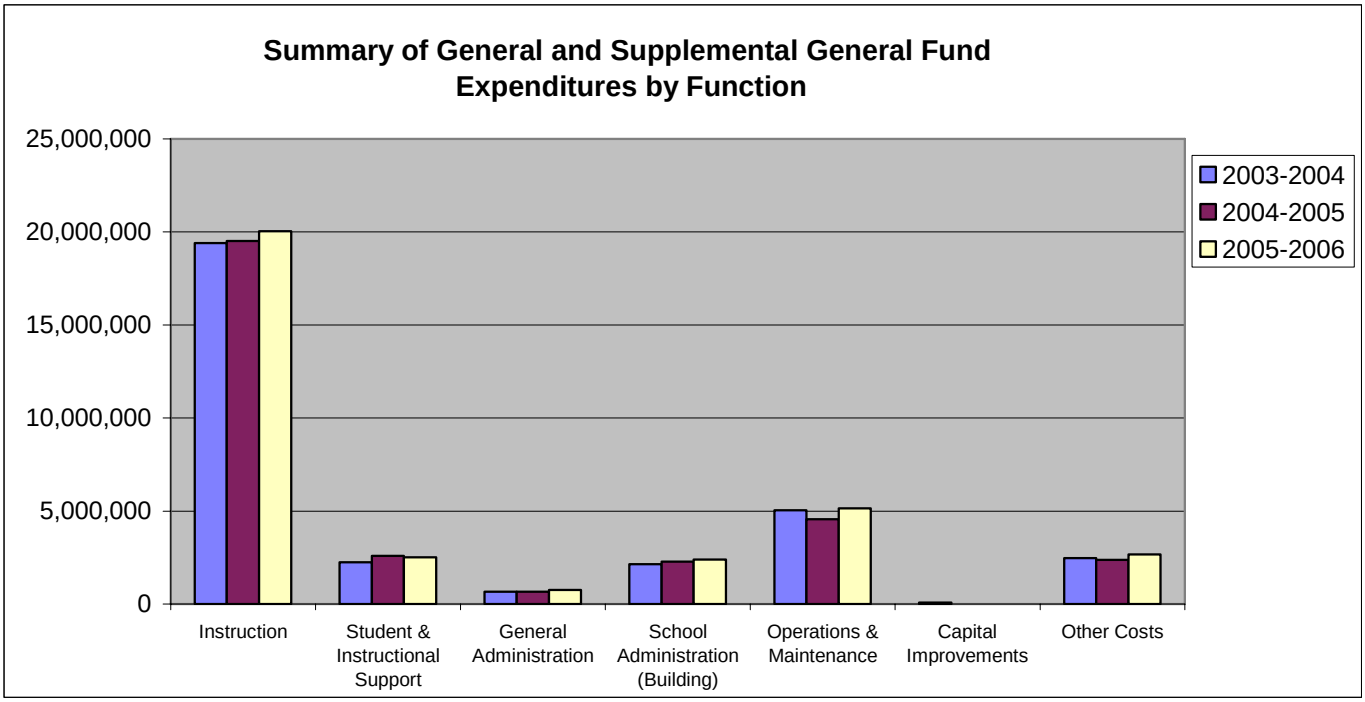
Further definition of what goes into each category:

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



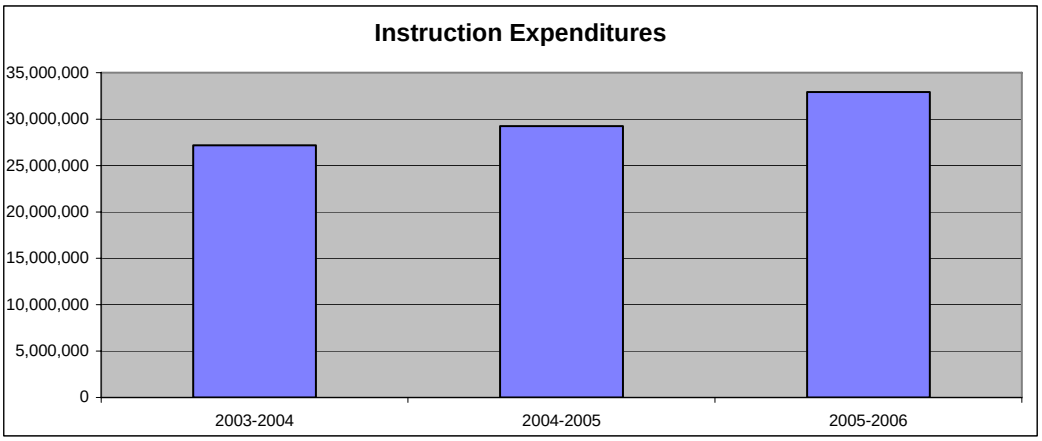
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	19,405,429	61%	19,511,995	61%	1%	20,037,097	60%	3%
Student & Instructional Support	2,256,405	7%	2,593,973	8%	15%	2,512,632	7%	-3%
General Administration	666,096	2%	665,432	2%	0%	761,792	2%	14%
School Administration (Building)	2,146,605	7%	2,276,447	7%	6%	2,390,016	7%	5%
Operations & Maintenance	5,032,561	16%	4,555,629	14%	-9%	5,148,432	15%	13%
Capital Improvements	70,205	0%	0	0%	-100%	0	0%	0%
Other Costs	2,460,696	8%	2,368,029	7%	-4%	2,661,825	8%	12%
Total Expenditures	32,037,997	100%	31,971,505	100%	0%	33,511,794	100%	5%
Amount per Pupil	$4,930		$4,848		-2%	$5,108		5%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	18,338,098	18,237,193	-1%	18,615,017	2%
Federal Funds	1,120,411	1,123,118	0%	1,104,749	-2%
Supplemental General	1,067,331	1,274,802	19%	1,422,080	12%
At Risk (4yr Old)				106,425	
At Risk (K-12)				1,569,437	
Bilingual Education	115,983	138,418	19%	267,454	93%
Capital Outlay	206,972	256,227	24%	1,254,000	389%
Driver Education	39,180	39,123	0%	50,958	30%
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	3,478	52,293	1404%	63,483	21%
Special Education	5,121,032	5,357,192	5%	6,101,997	14%
Vocational Education	1,073,326	1,038,860	-3%	1,178,414	13%
Gifts/Grants	35,459	38,537	9%	37,612	-2%
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		1,029,384		1,164,733	13%
Contingency Reserve	0	0	0%		
Text Book & Student Material	62,851	660,375	951%		
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	27,184,121	29,245,522	8%	32,936,359	13%
Enrollment (FTE)*	6,498.4	6,594.3	1%	6,560.5	-1%
Amount per Pupil	4,183	4,435	6%	5,020	13%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	48	2,133	4344%	0	-100%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	27,184,169	29,247,655	8%	32,936,359	13%



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.

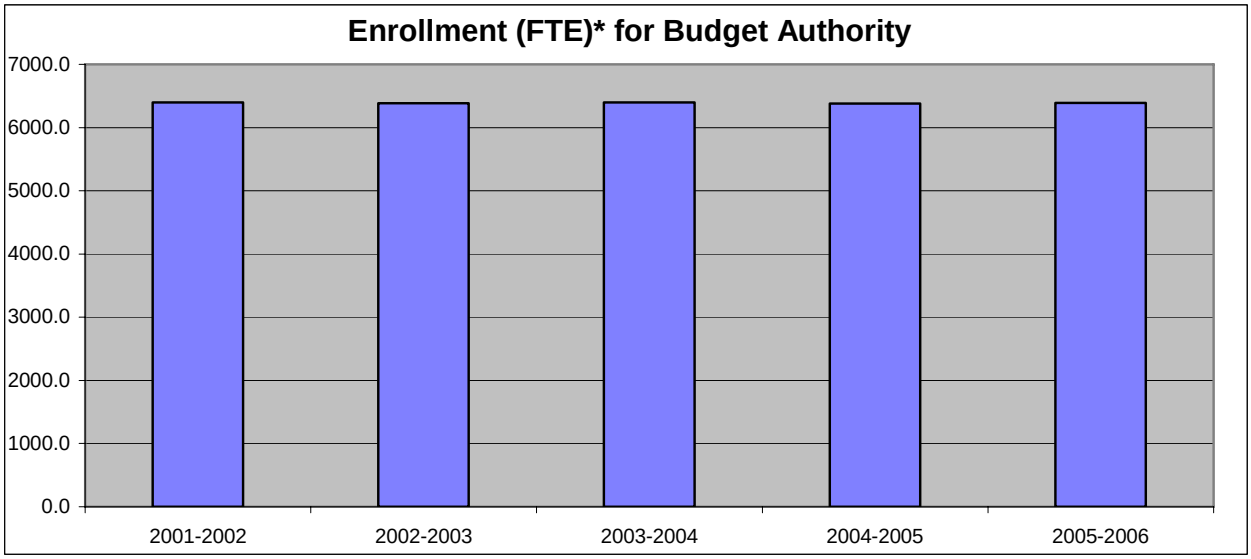
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

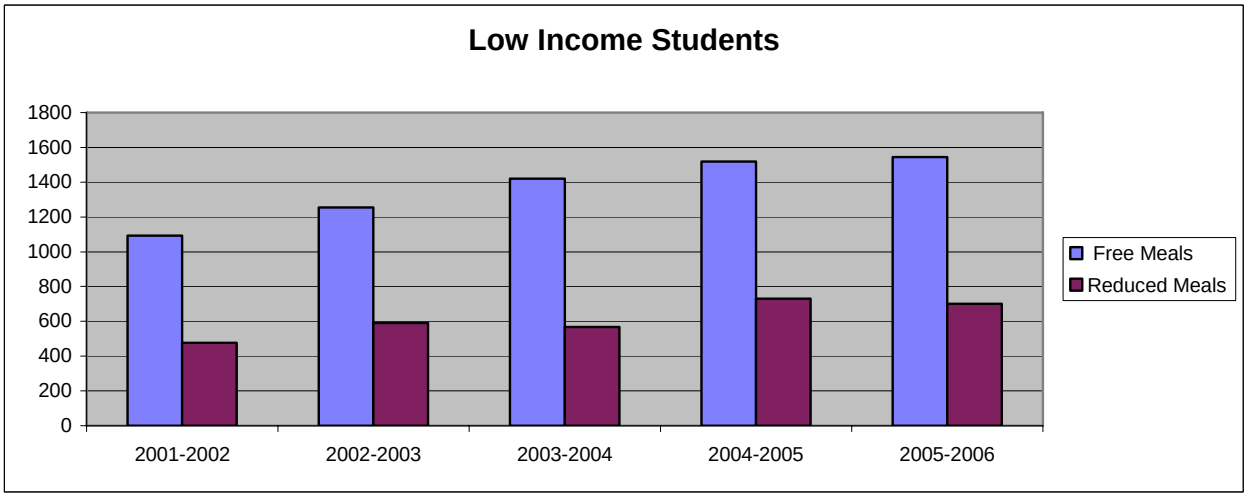
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	34,365,910	0	28,836,494	245,000		0	5,284,416
Supplemental General	8,591,478	639,165	3,752,758				4,199,555
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	106,425	0		0	0	106,425	0
Adult Supplemental Education	18,610	39,242			0	0	31,075
At Risk (K-12)	1,569,437	0		0	0	1,569,437	0
Bilingual Education	267,454			0	0	267,454	0
Capital Outlay	2,776,000	5,241,820	357,572	125,000	400,000	0	1,381,087
Driver Training	83,102	37,480	19,200		0	0	40,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	2,267,990	537,373	34,743	928,032	36,000	0	1,199,885
Professional Development	200,000	7,638	12,500	0	0	179,862	0
Parent Education Program	212,120	5,000	112,120	0	0	80,000	15,000
Summer School	67,543	56,483		0	0	0	25,000
Special Education	8,312,012	935,459	5,300	1,609,675	0	5,939,568	25,000
Vocational Education	1,214,848			62,000	0	1,202,848	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	37,612	7,062					30,550
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,902,460	0	1,902,460				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	3,601,851	3,712,160	1,080,555		0		2,372,495
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		174926					4,271
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	1,322,702	26,005	xxxxxxxxxxx	1,296,697	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	66,917,554	11,419,813	36,113,702	4,266,404	436,000	9,345,594	14,608,334
Less Transfers	9,345,594						
TOTAL Budget Expenditures	$57,571,960						

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)*	6,399.7	6,384.3	0%	6,398.9	0%	6,379.8	0%	6,390.0	0%
Number of Students - Free Meals	1,093	1,254	15%	1,420	13%	1,518	7%	1,545	2%
Number of Students - Reduced Meals	477	590	24%	567	-4%	730	29%	700	-4%

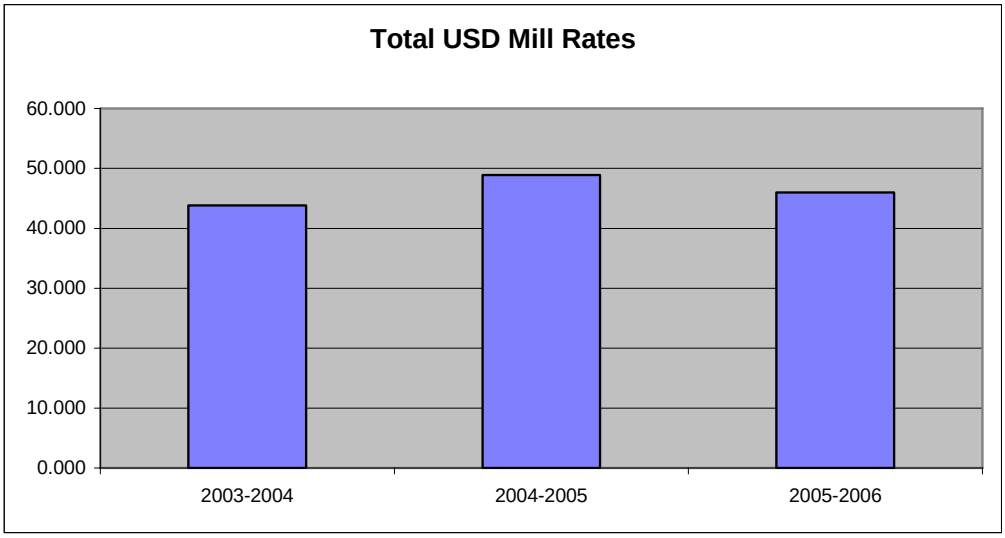




*FTE for state aid and budget authority purposes for general fund.

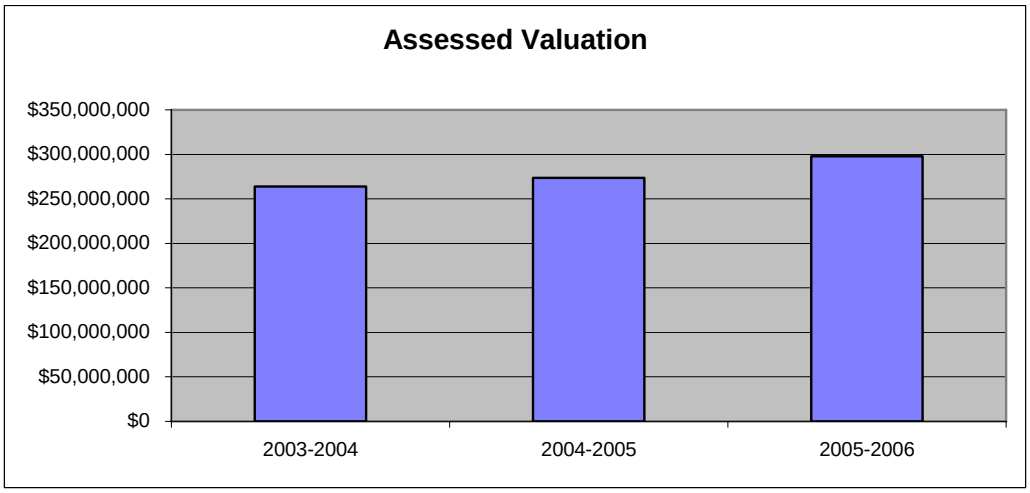
Miscellaneous Information
Mill Rates by Fund

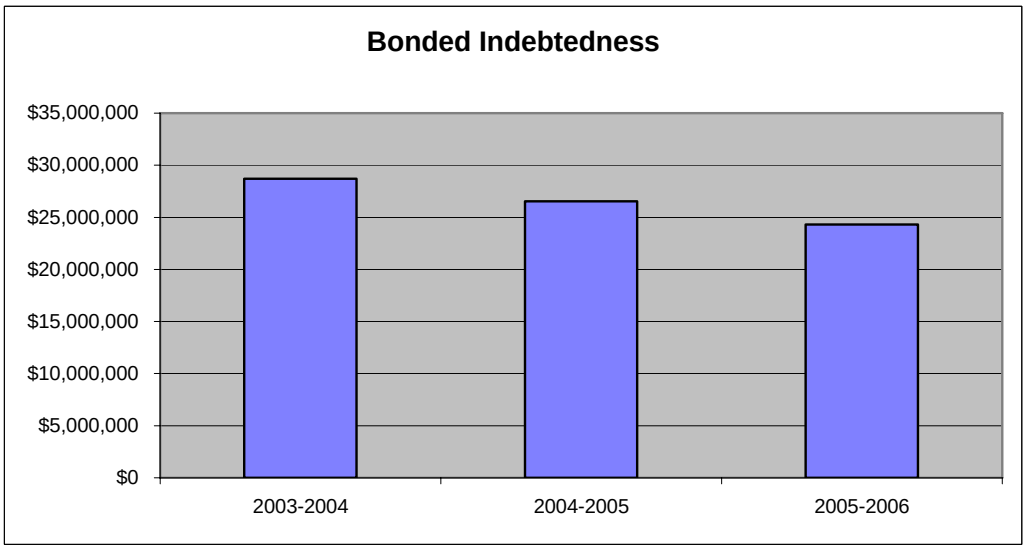
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	9.758	15.681	14.443
Adult Education	0.000	0.000	0.000
Capital Outlay	3.982	3.995	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.893	9.091	7.540
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.195	0.134	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**43.828**	**48.901**	**45.983**
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	4.817	4.833	4.833
Recreation Commission Employee Benefit	0.910	1.134	1.134
TOTAL OTHER	**5.727**	**5.967**	**5.967**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$263,818,996	$273,522,529	$297,976,780
Bonded Indebtedness	28,715,000	26,555,000	24,310,000





USD# 260
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)	37.0	2,400,148	64,869	37.0	2,594,085	70,110	37.0	2,723,789	73,616
Teachers (Full Time)	415.3	18,336,583	44,153	414.1	18,783,347	45,359	430.1	20,780,098	48,315
Other Certified (Licensed) Personnel	61.7	2,640,461	42,795	69.9	2,519,120	36,039	70.9	2,682,683	37,838
Classified Personnel	385.9	7,100,773	18,401	430.9	7,503,359	17,413	440.9	8,081,077	18,329
Substitutes/Temporary Help	XXXXXXX	489,239	XXXXXXXXXXX	XXXXXXX	443,786	XXXXXXXXXXX	XXXXXXX	457,100	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