Budget at a Glance

2004 - 2005

Cunningham: West Kingman County

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Summary of Total Expenditures By Function
(All Funds)

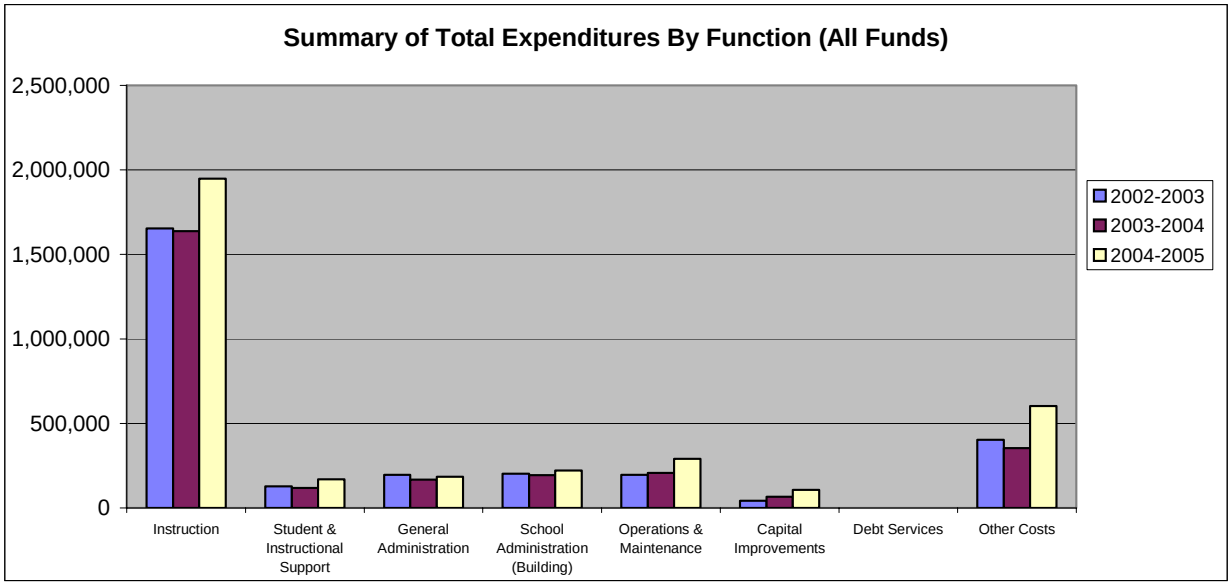
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,653,866	59%	1,637,154	60%	-1%	1,946,998	55%	19%
Student & Instructional Support	127,995	5%	119,418	4%	-7%	168,700	5%	41%
General Administration	195,753	7%	167,573	6%	-14%	185,000	5%	10%
School Administration (Building)	202,307	7%	194,790	7%	-4%	221,900	6%	14%
Operations & Maintenance	196,044	7%	207,614	8%	6%	291,706	8%	41%
Capital Improvements	42,775	2%	66,197	2%	55%	107,000	3%	62%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	403,122	14%	353,659	13%	-12%	602,636	17%	70%
Total Expenditures	2,821,862	100%	2,746,405	100%	-3%	3,523,940	100%	28%
Amount per Pupil	$9,282		$10,097		9%	$14,383		42%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, 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.

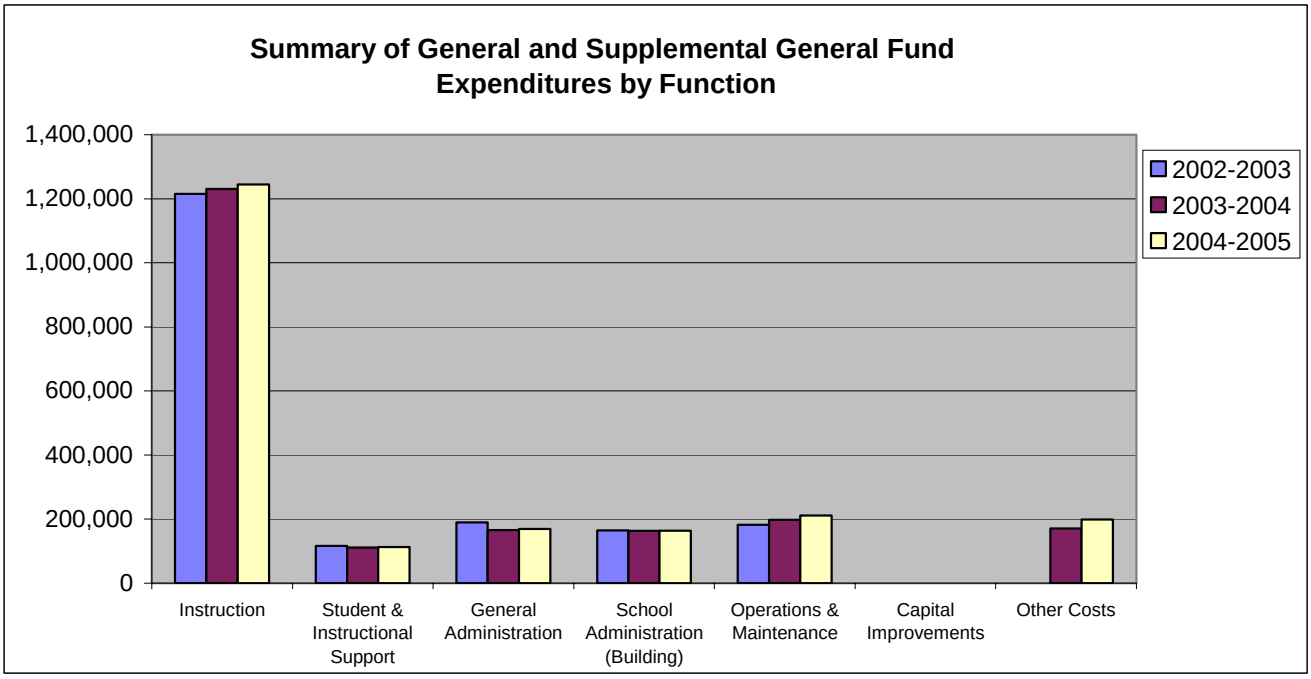
Further definition of what goes into each category:

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



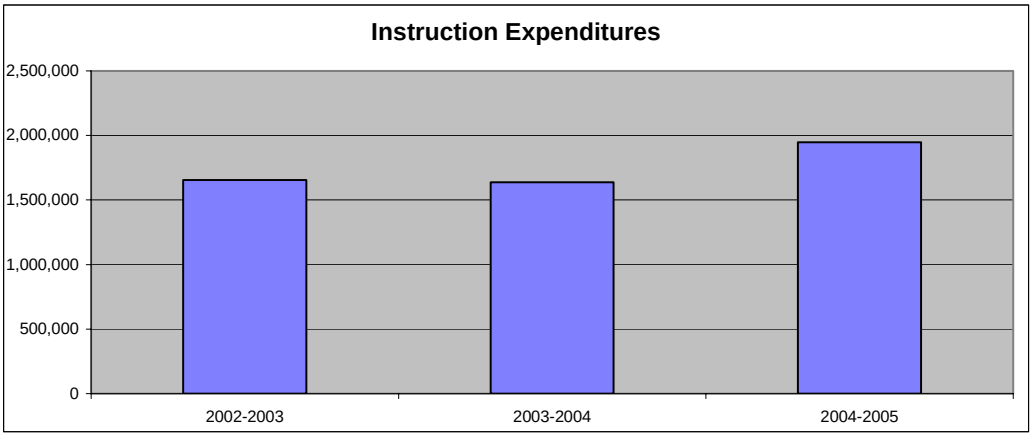
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,215,547	65%	1,230,913	60%	1%	1,244,143	59%	1%
Student & Instructional Support	116,723	6%	111,025	5%	-5%	113,000	5%	2%
General Administration	190,433	10%	166,210	8%	-13%	169,000	8%	2%
School Administration (Building)	165,282	9%	162,974	8%	-1%	163,900	8%	1%
Operations & Maintenance	182,422	10%	197,746	10%	8%	211,400	10%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	170,827	8%	0%	198,536	9%	16%
Total Expenditures	1,870,407	100%	2,039,695	100%	9%	2,099,979	100%	3%
Amount per Pupil	$6,153		$7,499		22%	$8,571		14%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,215,547		1,209,552	0%		1,218,663	1%
Federal Funds	101,599		96,512	-5%		207,655	115%
Supplemental General	0		21,361	0%		25,480	19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	36,304		34,757	-4%		45,000	29%
Driver Education	6,116		7,817	28%		12,400	59%
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	265,497		242,879	-9%		327,300	35%
Technology Education	0						
Transportation	0						
Vocational Education	22,918		24,276	6%		28,000	15%
Gifts/Grants	0		0	0%		2,500	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						80,000	
Contingency Reserve	0		0	0%			
Text Book & Student Material	5,885		0	-100%			
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	1,653,866		1,637,154	-1%		1,946,998	19%
Enrollment (FTE)*	304.0		272.0	-11%		245.0	-10%
Amount per Pupil	5,440		6,019	11%		7,947	32%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,653,866		1,637,154	-1%		1,946,998	19%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

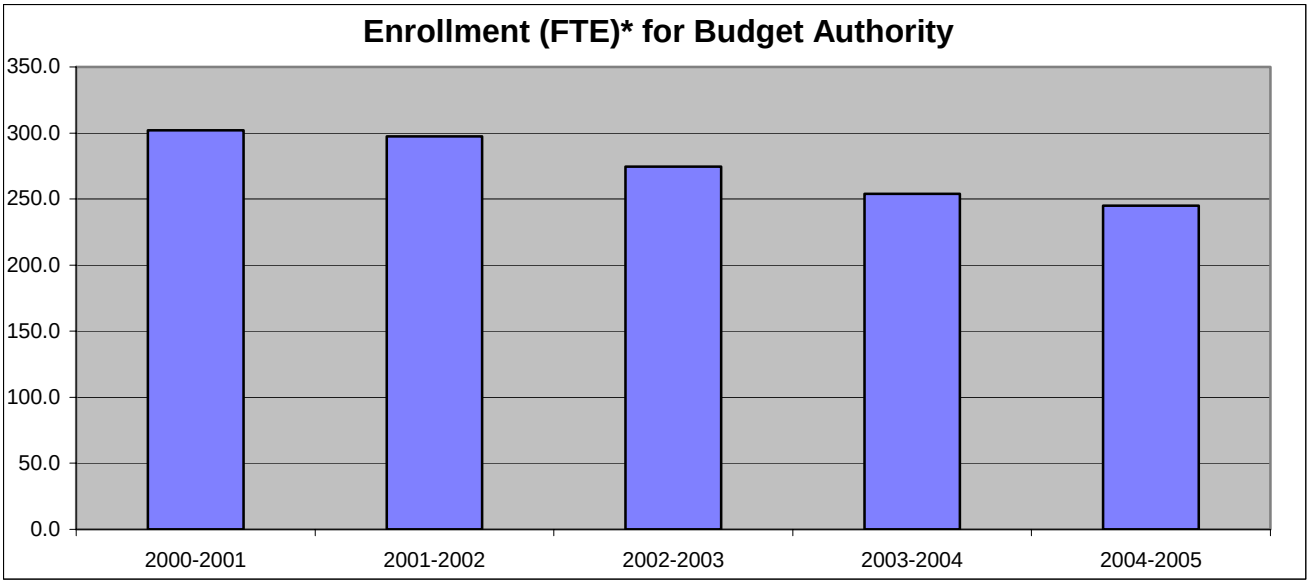
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

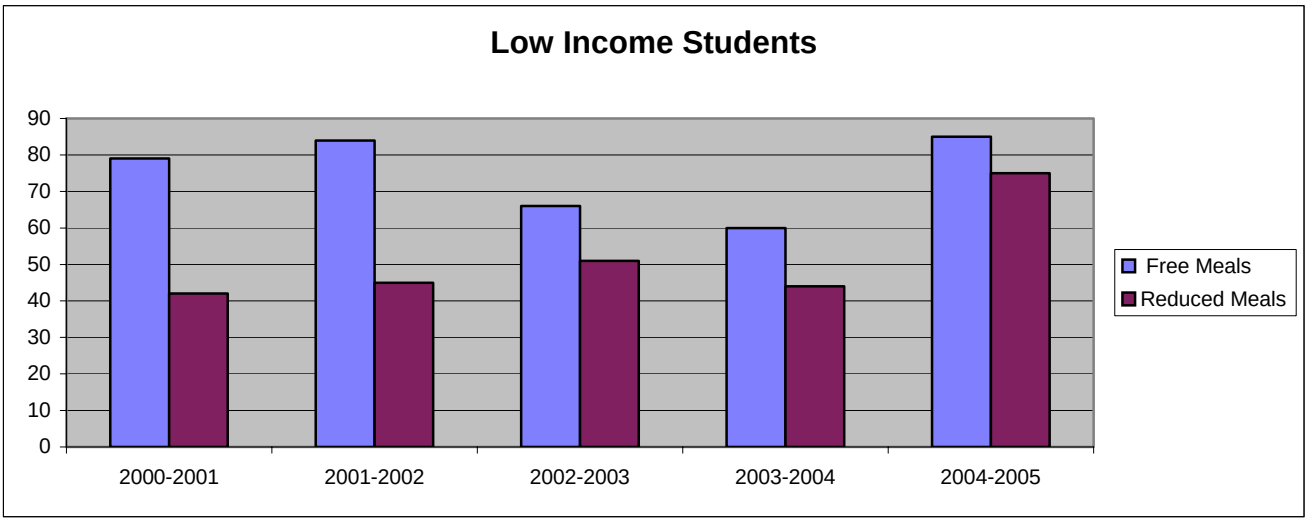
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,096,836	7,985	1,427,864	0		0	660,987
Supplemental General	430,480	135,912	0				294,568
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	309,000	179,402		0	7,500	0	184,281
Driver Training	31,000	17,635	3,360		5	10,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	239,406	16,363	2,701	91,707	0	30,000	98,635
Professional Development	37,000	20,752	0	0	248	15,000	1,000
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	458,000	96,755	0	0	4,000	347,337	9,908
Vocational Education	30,000			0	3,000	25,000	2,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	2,500	0					2,500
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	109,400	0	109,400				
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	207,655	0	xxxxxxxxxxx	207,655	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,951,277	474,804	1,543,325	299,362	14,753	427,337	1,253,879
Less Transfers	427,337						
TOTAL Budget Expenditures	$3,523,940						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	302.0	297.5	-1%	274.5	-8%	254.0	-7%	245.0	-4%
Number of Students - Free Meals	79	84	6%	66	-21%	60	-9%	85	42%
Number of Students - Reduced Meals	42	45	7%	51	13%	44	-14%	75	70%

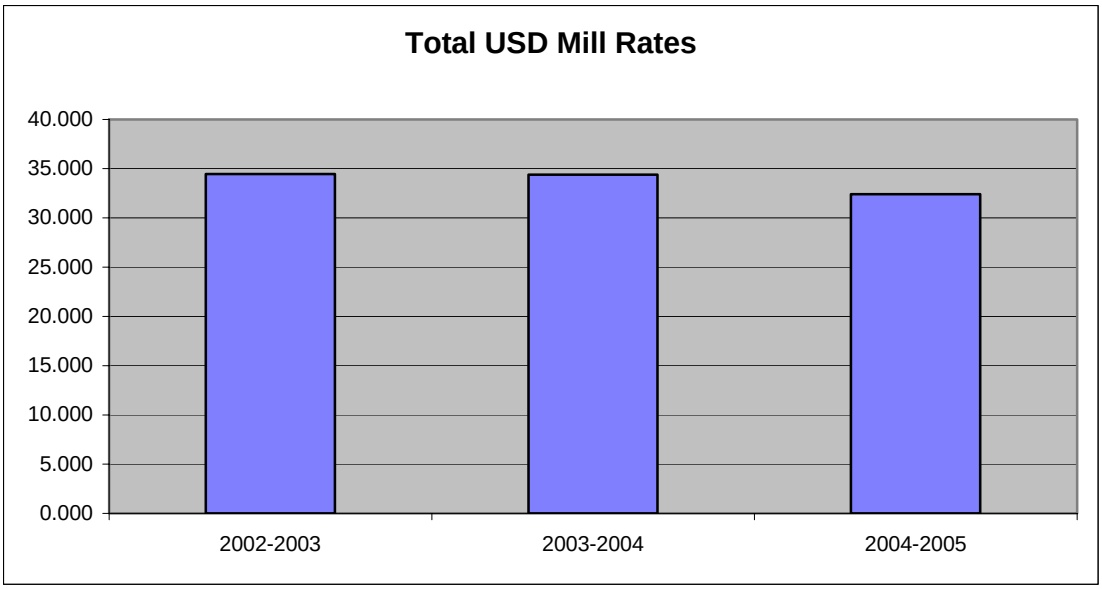




*FTE for state aid and budget authority purposes for general fund.

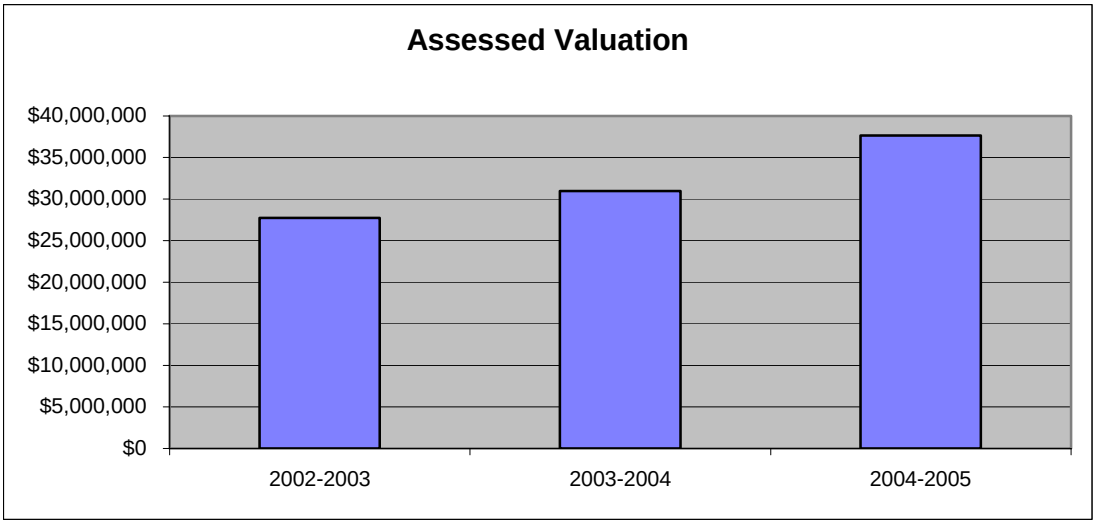
Miscellaneous Information
Mill Rates by Fund

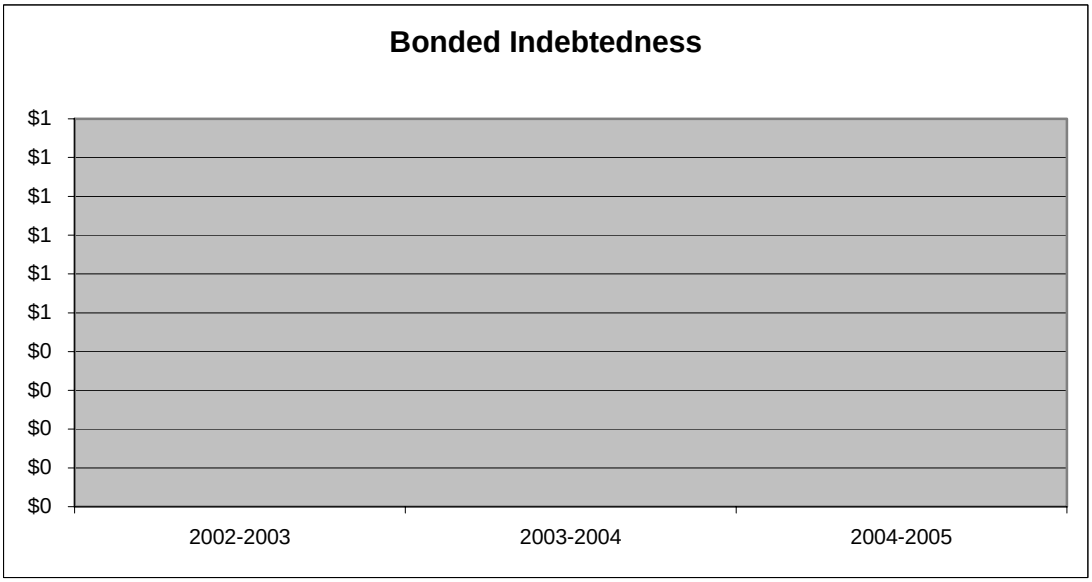
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	10.520	10.422	8.408
Adult Education	0.000	0.000	0.000
Capital Outlay	3.929	3.963	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**34.449**	**34.385**	**32.408**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$27,725,274	$30,980,677	$37,640,134
Bonded Indebtedness	0	0	0





USD# 332
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	179,408	59,803	2.0	142,156	71,078	2.0	143,000	71,500
Teachers (Full Time)	27.0	1,066,341	39,494	26.5	1,074,389	40,543	26.5	1,087,000	41,019
Other Certified (Licensed) Personnel	2.0	81,343	40,672	2.0	83,342	41,671	2.0	84,500	42,250
Classified Personnel	22.0	351,131	15,961	22.0	353,684	16,077	21.0	345,000	16,429
Substitutes/Temporary Help	XXXXXXX	35,584	XXXXXXXXXXX	XXXXXXX	43,066	XXXXXXXXXXX	XXXXXXX	44,000	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