Budget at a Glance

2005 - 2006

Unified School District No. 424

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Summary of Total Expenditures By Function
(All Funds)

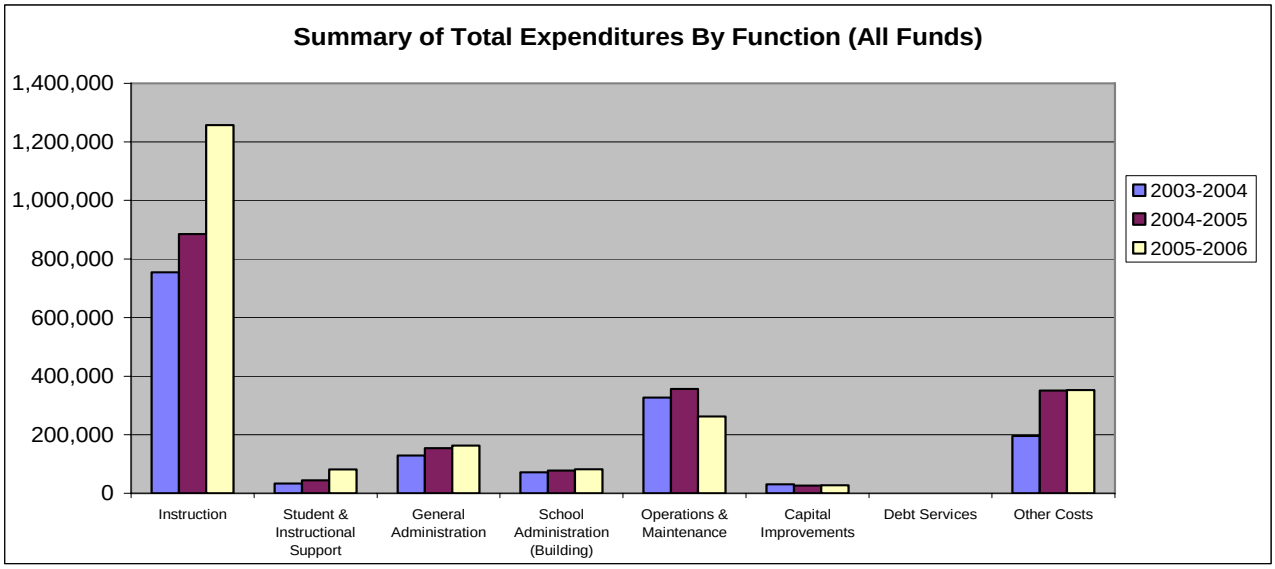
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	754,573	49%	885,460	47%	17%	1,257,132	56%	42%
Student & Instructional Support	33,559	2%	44,563	2%	33%	81,346	4%	83%
General Administration	129,111	8%	153,840	8%	19%	163,195	7%	6%
School Administration (Building)	71,360	5%	78,080	4%	9%	81,975	4%	5%
Operations & Maintenance	326,588	21%	356,188	19%	9%	262,324	12%	-26%
Capital Improvements	30,935	2%	26,797	1%	-13%	27,500	1%	3%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	195,724	13%	350,837	19%	79%	352,720	16%	1%
Total Expenditures	1,541,850	100%	1,895,765	100%	23%	2,226,192	100%	17%
Amount per Pupil	$10,144		$12,231		21%	$16,865		38%

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.

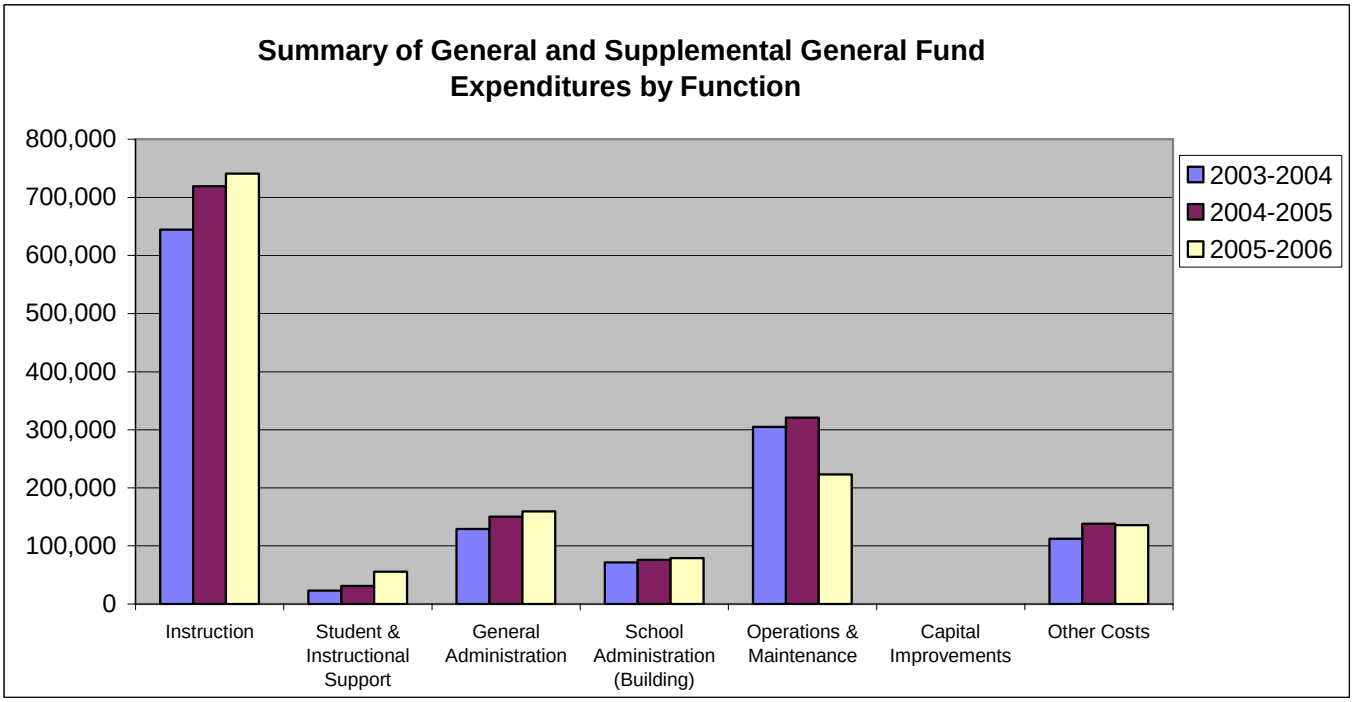
Further definition of what goes into each category:

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



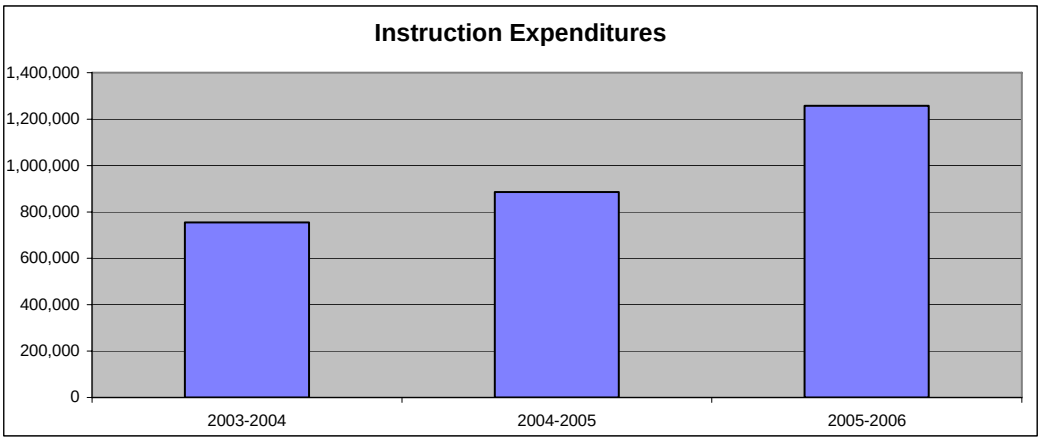
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	644,730	50%	718,843	50%	11%	741,009	53%	3%
Student & Instructional Support	23,347	2%	30,924	2%	32%	55,900	4%	81%
General Administration	129,111	10%	150,740	11%	17%	159,250	11%	6%
School Administration (Building)	71,360	6%	75,880	5%	6%	79,175	6%	4%
Operations & Maintenance	305,221	24%	320,614	22%	5%	223,250	16%	-30%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	112,560	9%	138,125	10%	23%	135,950	10%	-2%
Total Expenditures	1,286,329	100%	1,435,126	100%	12%	1,394,534	100%	-3%
Amount per Pupil	$8,463		$9,259		9%	$10,565		14%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	595,852		641,526	8%		643,202	0%
Federal Funds	46,890		54,431	16%		55,238	1%
Supplemental General	48,878		77,317	58%		97,807	27%
At Risk (4yr Old)						25,500	
At Risk (K-12)						57,750	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		1,400	0%		197,808	14029%
Driver Education	0		0	0%		0	0%
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	62,953		94,989	51%		159,620	68%
Vocational Education	0		0	0%		0	0%
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			15,797			20,207	28%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	754,573		885,460	17%		1,257,132	42%
Enrollment (FTE)*	152.0		155.0	2%		132.0	-15%
Amount per Pupil	4,964		5,713	15%		9,524	67%
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	754,573		885,460	17%		1,257,132	42%



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.

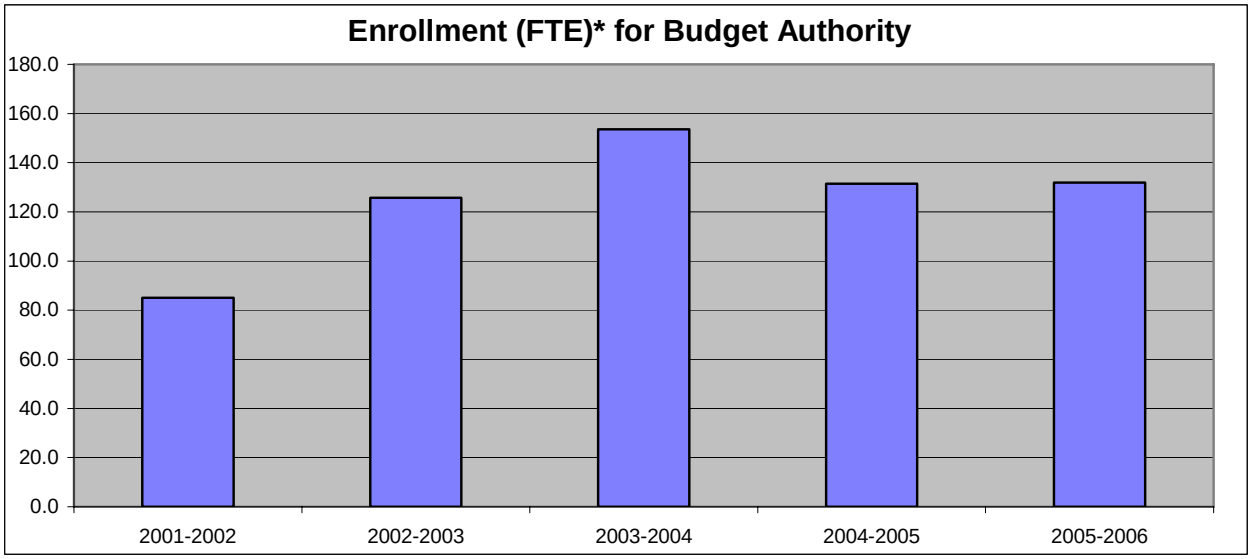
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

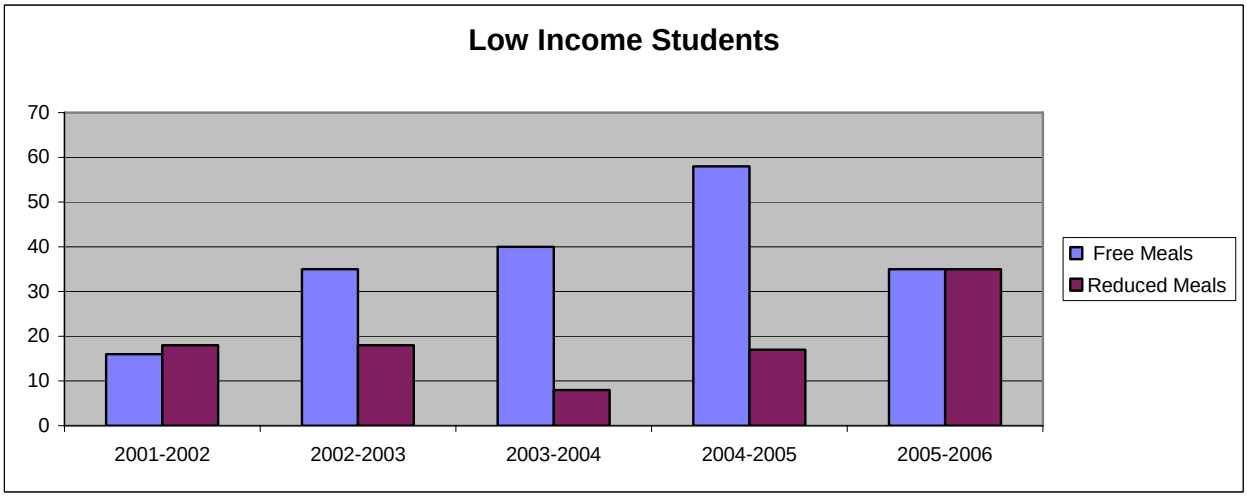
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,337,975	0	961,229	0		0	376,746
Supplemental General	347,500	101,243	0				246,257
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	25,500	0		0	0	25,500	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	57,750	0		0	0	57,750	0
Bilingual Education	0			0	0	0	0
Capital Outlay	350,308	218,650	0	0	7,500	25,000	99,158
Driver Training	0	0	0		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	100,320	17,288	420	21,053	5,000	42,500	14,059
Professional Development	13,946	5,446	500	0	0	8,000	0
Parent Education Program	11,500	0	3,500	0	0	8,000	0
Summer School	0	0		0	0	0	0
Special Education	185,020	60,829	0	0	0	124,191	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	32,076	0	32,076				
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	55,238	0	xxxxxxxxxxx	55,238	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,517,133	403,456	997,725	76,291	12,500	290,941	736,220
Less Transfers	290,941						
TOTAL Budget Expenditures	$2,226,192						

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)*	85.0	125.7	48%	153.6	22%	131.4	-14%	132.0	0%
Number of Students - Free Meals	16	35	119%	40	14%	58	45%	35	-40%
Number of Students - Reduced Meals	18	18	0%	8	-56%	17	113%	35	106%

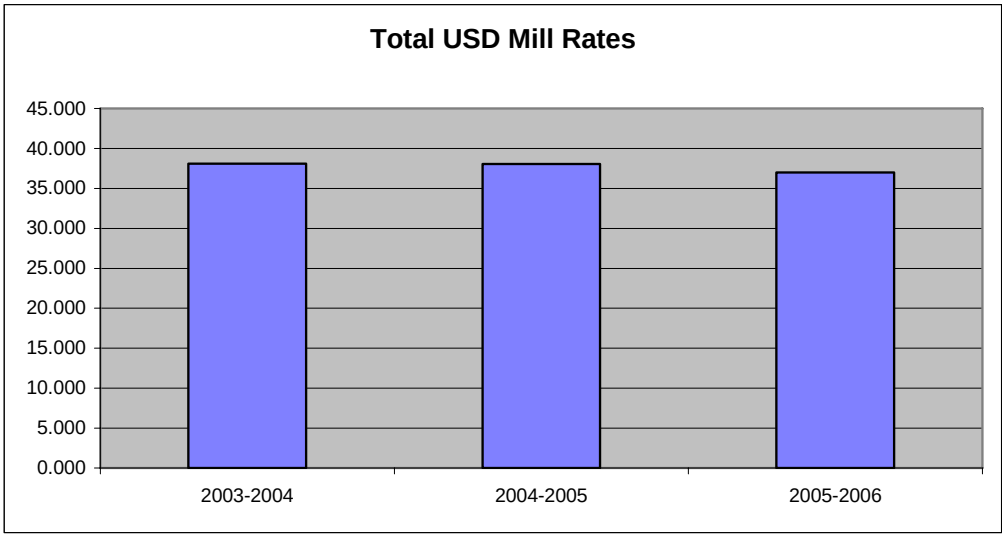




*FTE for state aid and budget authority purposes for general fund.

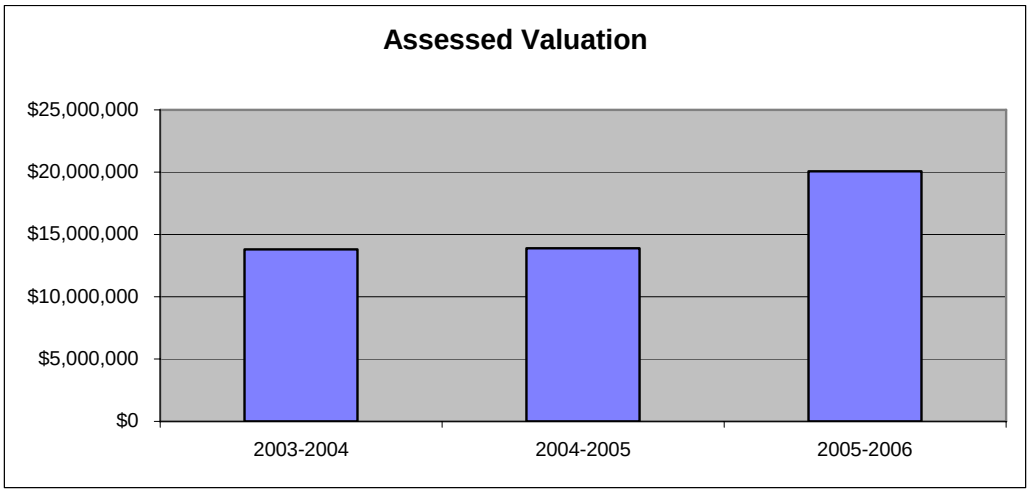
Miscellaneous Information
Mill Rates by Fund

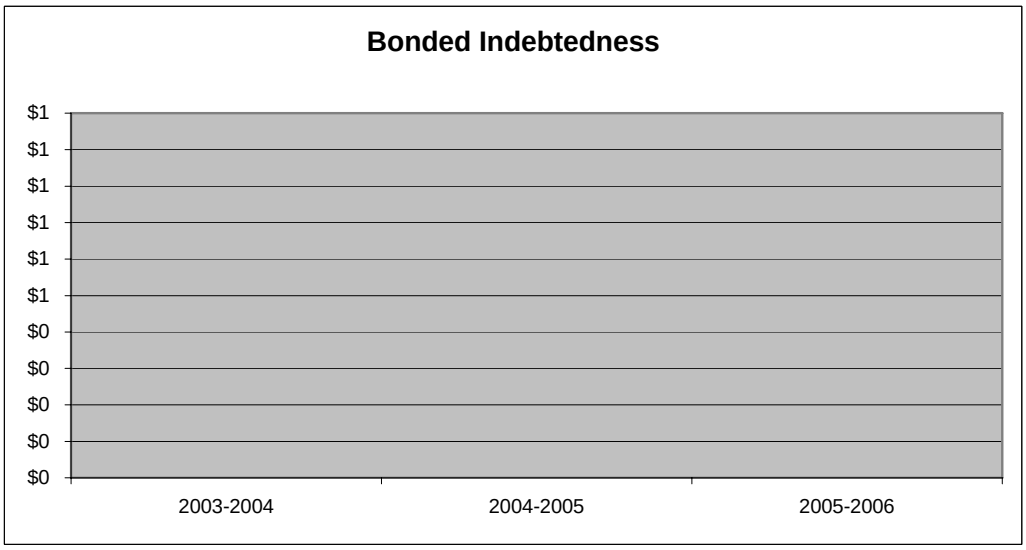
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.130	14.060	12.999
Adult Education	0.000	0.000	0.000
Capital Outlay	3.980	3.990	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**38.110**	**38.050**	**36.999**
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	1.980	1.989	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.980**	**1.989**	**2.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$13,803,032	$13,883,937	$20,076,681
Bonded Indebtedness	0	0	0





USD# 424
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)	1.0	72,132	72,132	1.1	83,885	76,259	1.0	73,340	73,340
Teachers (Full Time)	7.6	271,787	35,761	7.9	297,155	37,615	7.4	311,266	42,063
Other Certified (Licensed) Personnel	1.0	40,296	40,296	1.0	42,918	42,918	1.0	45,364	45,364
Classified Personnel	6.7	195,767	29,219	8.5	265,559	31,242	9.1	288,101	31,659
Substitutes/Temporary Help	XXXXXXX	19,943	XXXXXXXXXXX	XXXXXXX	23,694	XXXXXXXXXXX	XXXXXXX	40,000	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