Budget at a Glance

2004 - 2005

Osawatomie

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Summary of Total Expenditures By Function
(All Funds)

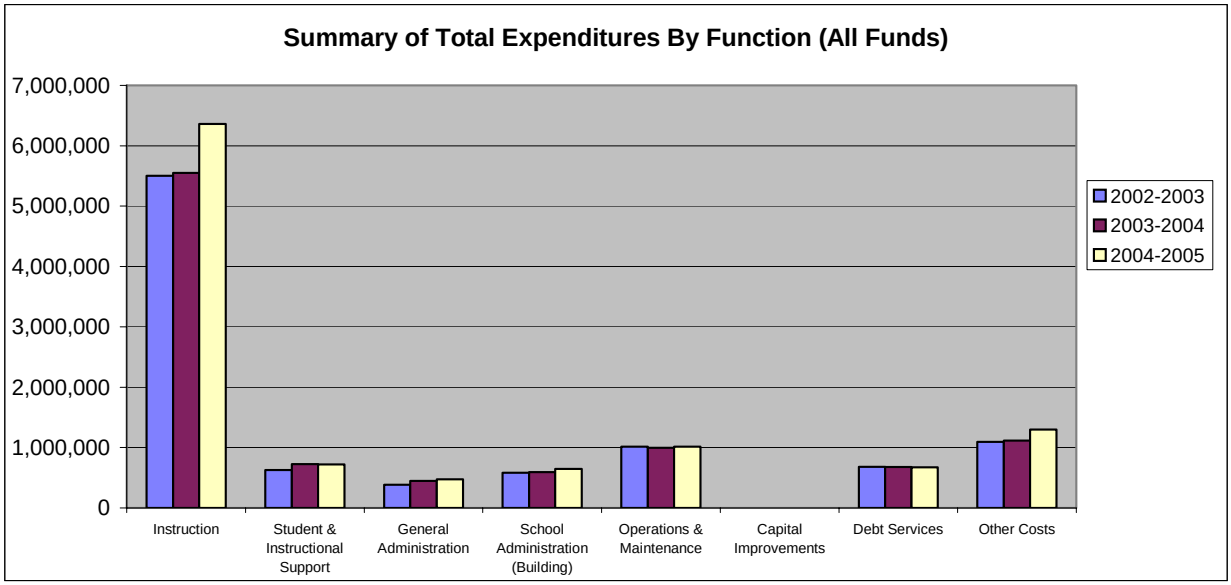
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,502,406	56%	5,551,663	55%	1%	6,364,076	57%	15%
Student & Instructional Support	628,928	6%	727,149	7%	16%	723,819	6%	0%
General Administration	384,198	4%	445,498	4%	16%	475,047	4%	7%
School Administration (Building)	586,581	6%	595,241	6%	1%	646,815	6%	9%
Operations & Maintenance	1,015,803	10%	995,633	10%	-2%	1,014,552	9%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	682,605	7%	677,565	7%	-1%	674,638	6%	0%
Other Costs	1,095,000	11%	1,115,307	11%	2%	1,297,238	12%	16%
Total Expenditures	9,895,521	100%	10,108,056	100%	2%	11,196,185	100%	11%
Amount per Pupil	$8,390		$8,539		2%	$9,545		12%

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.

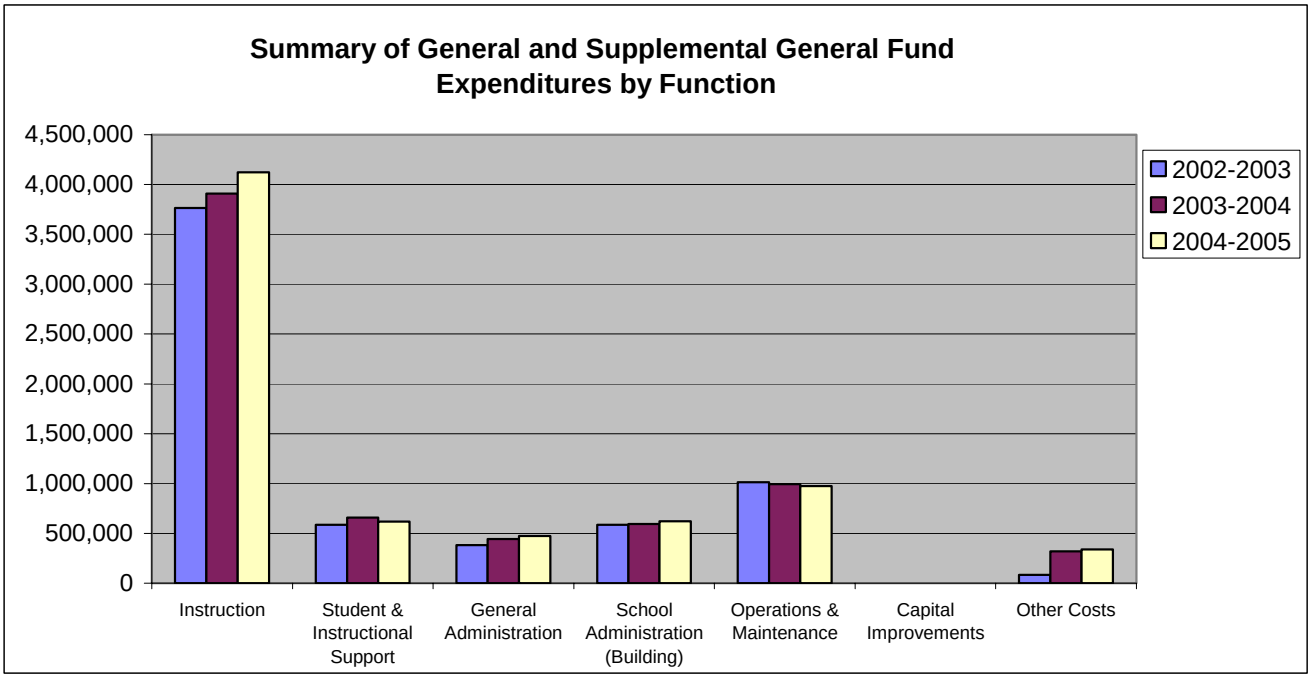
Further definition of what goes into each category:

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



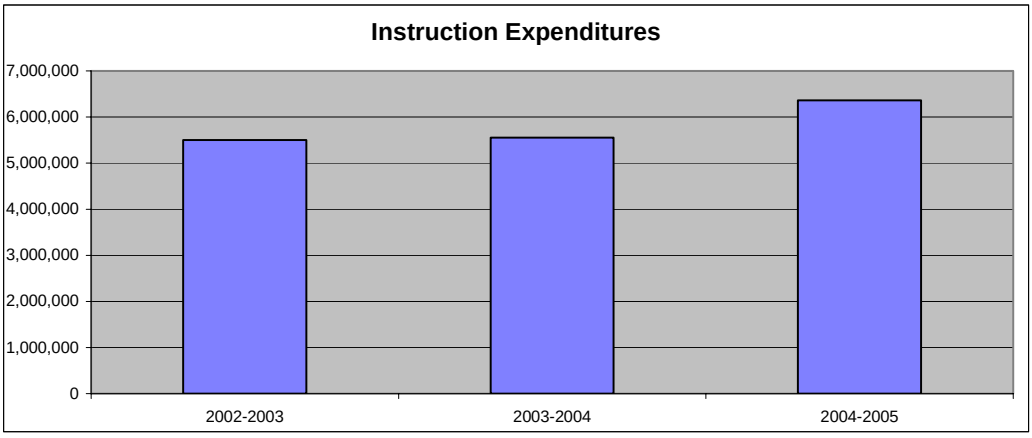
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,764,099	59%	3,907,819	56%	4%	4,122,414	58%	5%
Student & Instructional Support	585,224	9%	657,558	10%	12%	619,004	9%	-6%
General Administration	384,198	6%	445,498	6%	16%	473,517	7%	6%
School Administration (Building)	586,581	9%	595,241	9%	1%	621,415	9%	4%
Operations & Maintenance	1,013,756	16%	994,003	14%	-2%	973,928	14%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	81,991	1%	318,214	5%	288%	339,142	5%	7%
Total Expenditures	6,415,849	100%	6,918,333	100%	8%	7,149,420	100%	3%
Amount per Pupil	$5,439		$5,844		7%	$6,095		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,565,088		3,741,383	5%		3,967,951	6%
Federal Funds	399,497		405,640	2%		368,415	-9%
Supplemental General	199,011		166,436	-16%		154,463	-7%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	106,700		83,281	-22%		400,000	380%
Driver Education	11,366		11,308	-1%		21,110	87%
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	1,019,758		923,614	-9%		1,104,006	20%
Technology Education	0						
Transportation	0						
Vocational Education	83,622		87,400	5%		50,000	-43%
Gifts/Grants	0		23,714	0%		25,000	5%
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						171,380	
Contingency Reserve	0		0	0%			
Text Book & Student Material	10,820		13,021	20%			
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	5,395,862		5,455,797	1%		6,262,325	15%
Enrollment (FTE)*	1,179.5		1,183.8	0%		1,173.0	-1%
Amount per Pupil	4,575		4,609	1%		5,339	16%
Adult Education	106,544		95,866	-10%		101,751	6%
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	5,502,406		5,551,663	1%		6,364,076	15%



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.

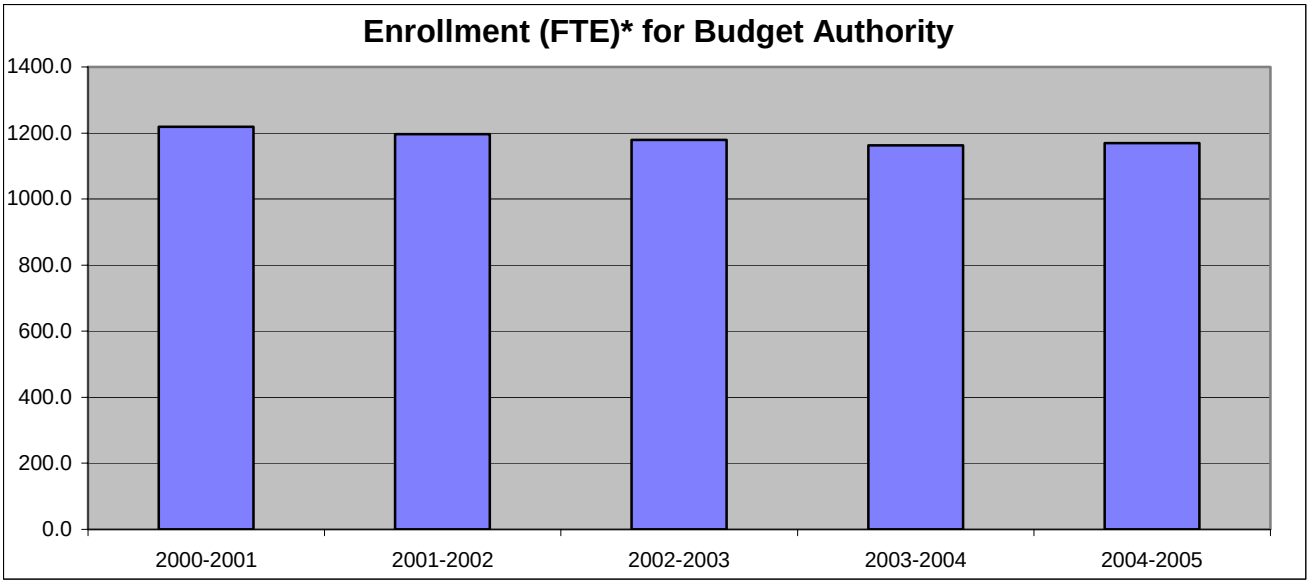
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

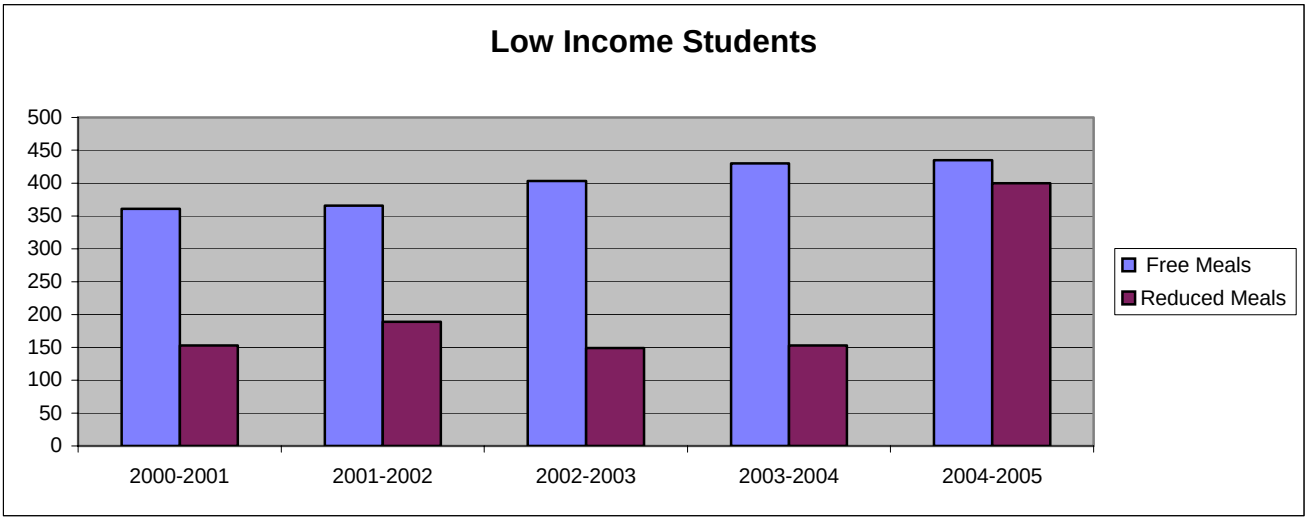
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,779,179	0	6,058,047	0		0	721,132
Supplemental General	1,500,000	16,314	711,450				772,236
Adult Education	101,751	0	35,507	59,568	0	6676	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	400,000	394,227		0	30,000	0	20,000
Driver Training	24,525	12,342	6,720		0	9,000	3,500
Extraordinary School Program	0	0			0	0	0
Food Service	787,317	51,896	7,493	300,684	0	75,000	352,244
Professional Development	15,000	5,000	0	0	0	10,000	0
Parent Education Program	17,000	0	0	0	0	17,000	0
Summer School	0	0		0	0	0	0
Special Education	1,262,083	300,000	0	0	0	962,083	0
Vocational Education	50,000			0	0	50,000	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	40,000	18,151					25,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	306,036	0	306,036				
Bond and Interest #1	674,638	566,231	249,598		0		397,988
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	368,415	0	xxxxxxxxxxx	368,415	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	12,325,944	1,364,161	7,374,851	728,667	30,000	1,129,759	2,292,100
Less Transfers	1,129,759						
TOTAL Budget Expenditures	$11,196,185						

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)*	1,219.0	1,197.0	-2%	1,179.5	-1%	1,162.5	-1%	1,170.0	1%
Number of Students - Free Meals	361	366	1%	403	10%	430	7%	435	1%
Number of Students - Reduced Meals	153	189	24%	149	-21%	153	3%	400	161%

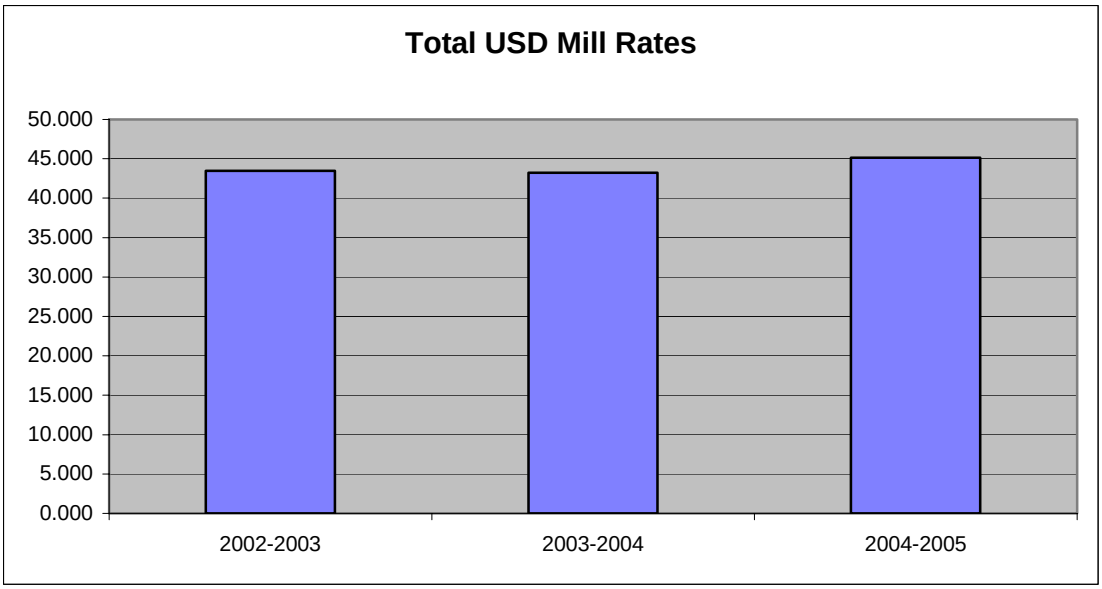




*FTE for state aid and budget authority purposes for general fund.

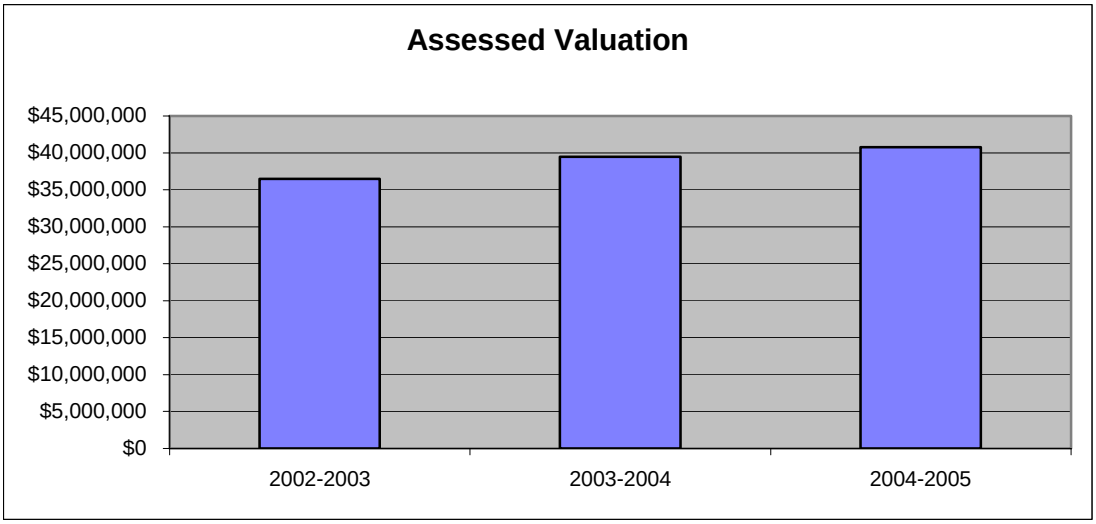
Miscellaneous Information
Mill Rates by Fund

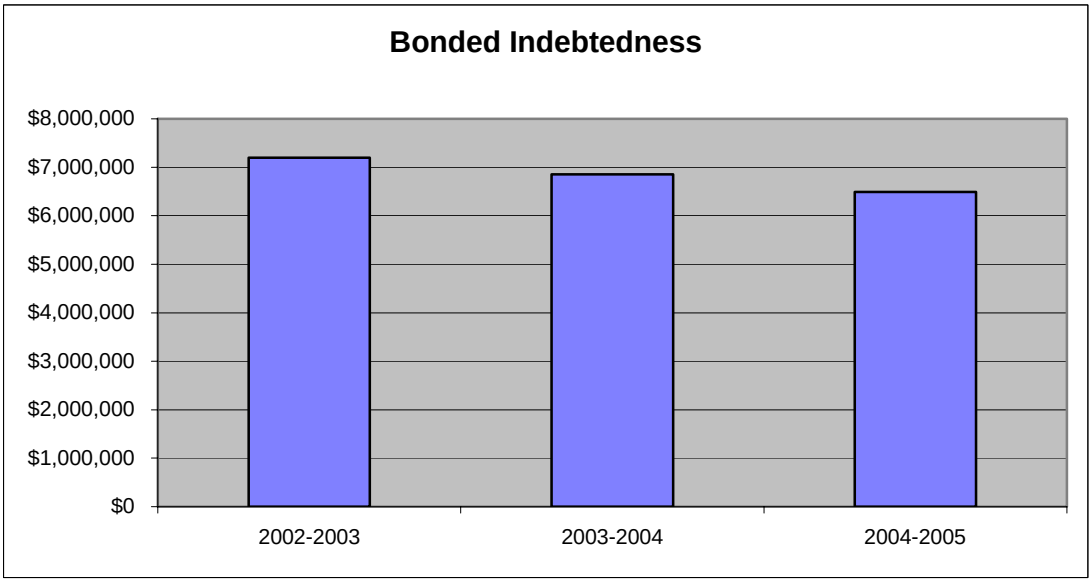
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.444	13.823	17.205
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.008	9.402	7.943
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	**43.452**	**43.225**	**45.148**
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	$36,482,746	$39,468,064	$40,770,465
Bonded Indebtedness	7,195,000	6,850,000	6,490,000





USD# 367
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)	8.0	539,847	67,481	9.0	608,344	67,594	9.0	563,205	62,578
Teachers (Full Time)	97.0	3,074,962	31,701	97.0	3,253,579	33,542	98.0	3,484,583	35,557
Other Certified (Licensed) Personnel	7.0	336,661	48,094	7.0	360,465	51,495	7.0	44,399	6,343
Classified Personnel		1,372,261	1,372,261	90.0	1,413,550	15,706	90.0	1,503,127	16,701
Substitutes/Temporary Help	XXXXXXX	6,401	XXXXXXXXXXX	XXXXXXX	7,462	XXXXXXXXXXX	XXXXXXX		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