Budget at a Glance

2005 - 2006

Graham County Schools

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Summary of Total Expenditures By Function
(All Funds)

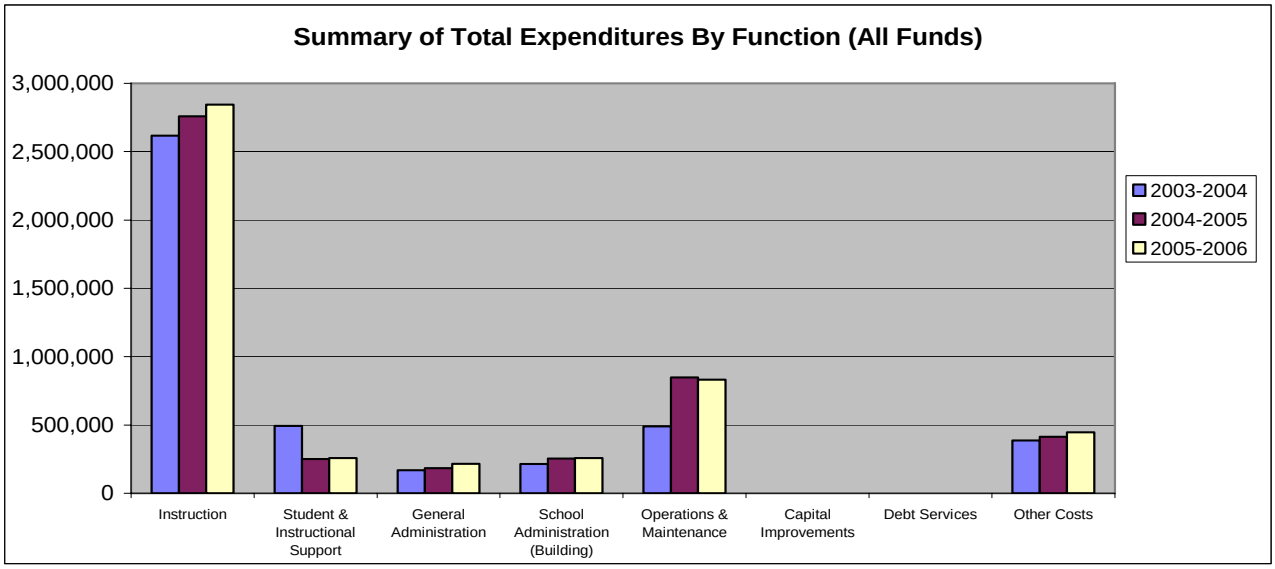
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,615,722	60%	2,757,967	59%	5%	2,844,866	59%	3%
Student & Instructional Support	493,362	11%	250,969	5%	-49%	257,470	5%	3%
General Administration	169,410	4%	184,037	4%	9%	215,836	4%	17%
School Administration (Building)	214,638	5%	253,614	5%	18%	258,147	5%	2%
Operations & Maintenance	490,066	11%	848,209	18%	73%	832,501	17%	-2%
Capital Improvements	166	0%	0	0%	-100%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	386,427	9%	414,671	9%	7%	446,661	9%	8%
Total Expenditures	4,369,791	100%	4,709,467	100%	8%	4,855,481	100%	3%
Amount per Pupil	$10,489		$11,515		10%	$12,200		6%

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.

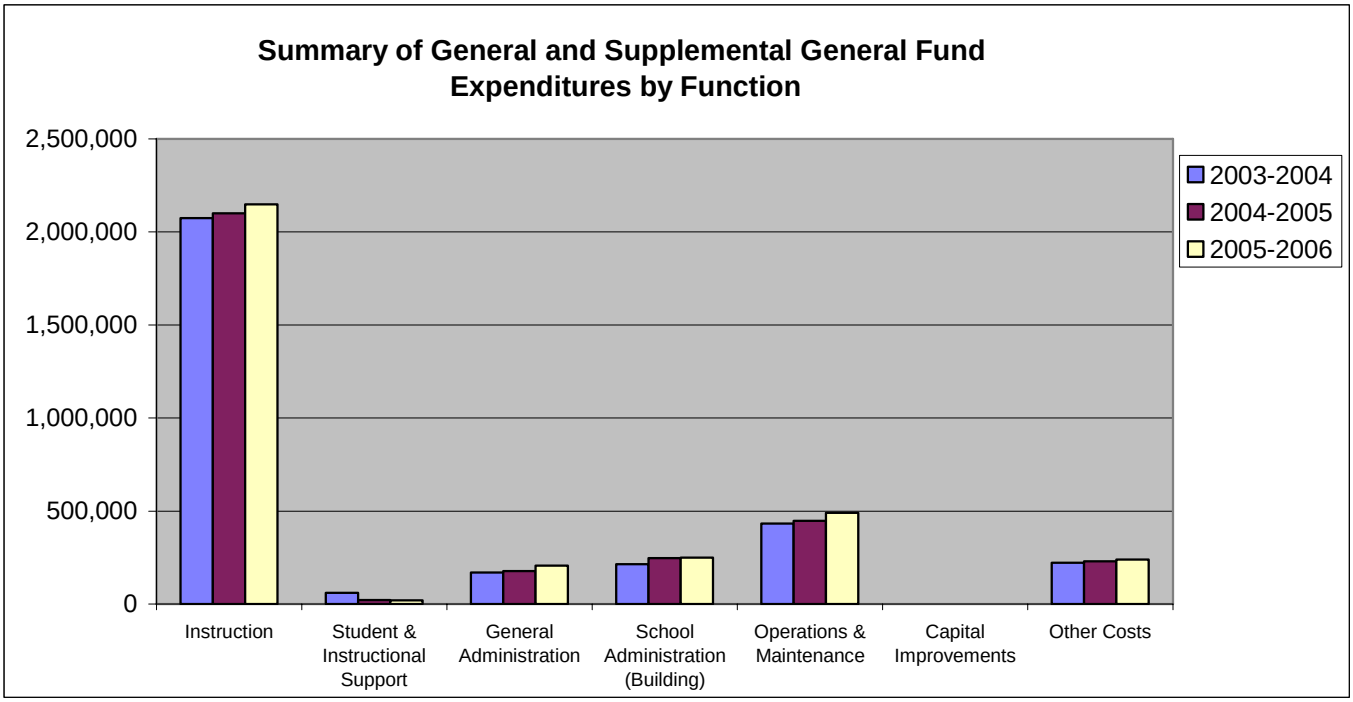
Further definition of what goes into each category:

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



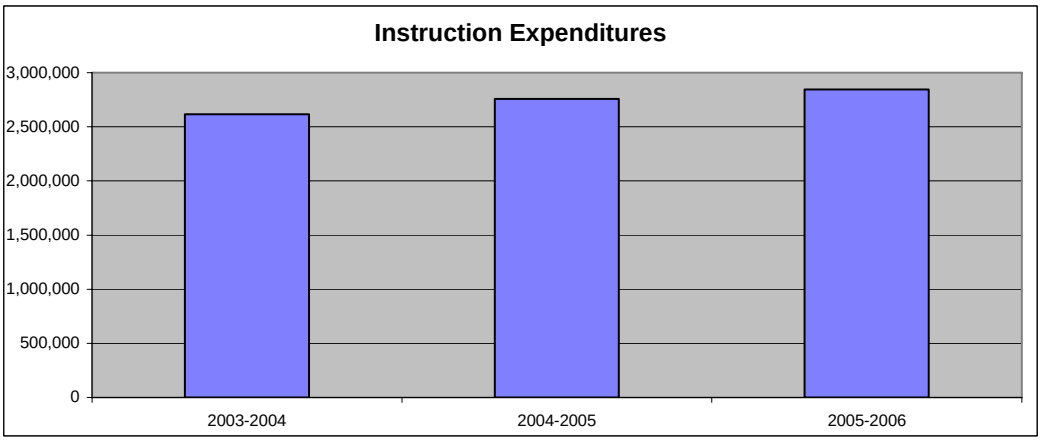
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,074,365	65%	2,100,078	65%	1%	2,149,344	64%	2%
Student & Instructional Support	60,496	2%	21,689	1%	-64%	19,655	1%	-9%
General Administration	169,410	5%	176,872	5%	4%	206,175	6%	17%
School Administration (Building)	214,638	7%	246,013	8%	15%	249,330	7%	1%
Operations & Maintenance	432,949	14%	447,619	14%	3%	489,620	15%	9%
Capital Improvements	166	0%	0	0%	-100%	0	0%	0%
Other Costs	221,452	7%	229,166	7%	3%	239,035	7%	4%
Total Expenditures	3,173,476	100%	3,221,437	100%	2%	3,353,159	100%	4%
Amount per Pupil	$7,618		$7,876		3%	$8,425		7%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,074,365		2,099,789	1%		2,098,493	0%
Federal Funds	139,867		136,686	-2%		94,650	-31%
Supplemental General	0		289	0%		50,851	17496%
At Risk (4yr Old)						19,160	
At Risk (K-12)						45,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	14,916		9,285	-38%		17,860	92%
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	323,588		322,067	0%		290,950	-10%
Vocational Education	62,986		99,594	58%		122,100	23%
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			90,257			105,802	17%
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	2,615,722		2,757,967	5%		2,844,866	3%
Enrollment (FTE)*	416.6		409.0	-2%		398.0	-3%
Amount per Pupil	6,279		6,743	7%		7,148	6%
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	2,615,722		2,757,967	5%		2,844,866	3%



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.

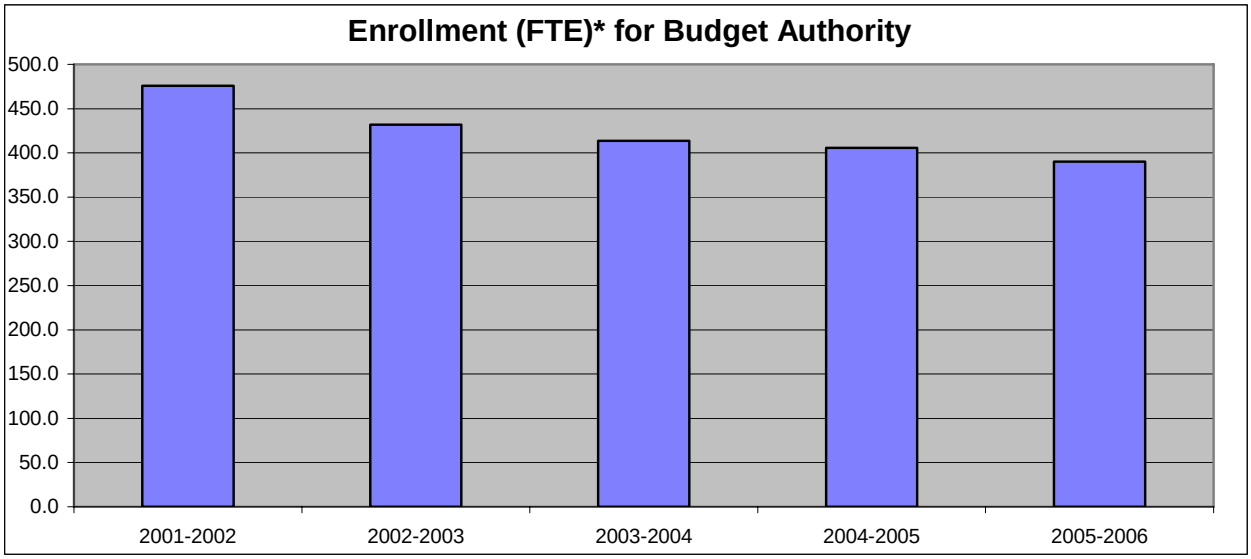
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

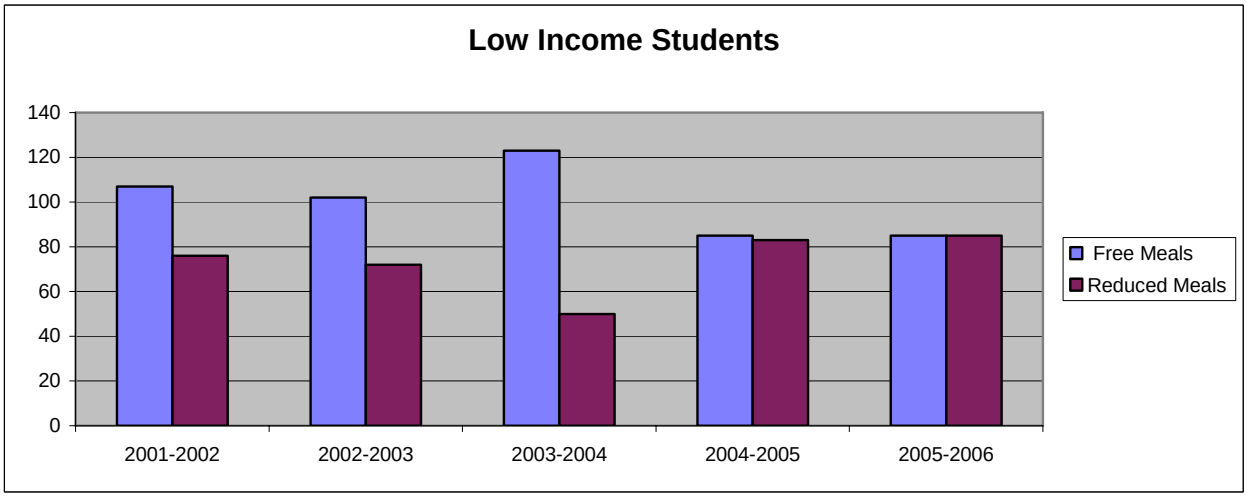
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,697,398	0	3,106,674	0		0	590,724
Supplemental General	400,000	70,129	27,360				302,511
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	19,160	0		0	0	25,542	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	45,000	0		0	0	69,126	0
Bilingual Education	0			0	0	0	0
Capital Outlay	335,000	414,101	2,677	0	0	0	137,632
Driver Training	17,860	12,356	2,000		0	7,500	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	203,875	44,865	2,250	68,301	0	25,000	70,656
Professional Development	26,000	57,369	0	0	0	14,149	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	484,150	453,635	0	0	0	442,922	0
Vocational Education	126,100			0	0	160,000	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	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	148,214	0	148,214				
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	96,963	26,631	xxxxxxxxxxx	115,818	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,599,720	1,079,086	3,289,175	184,119	0	744,239	1,101,523
Less Transfers	744,239						
TOTAL Budget Expenditures	$4,855,481						

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)*	475.9	431.8	-9%	413.6	-4%	405.6	-2%	390.0	-4%
Number of Students - Free Meals	107	102	-5%	123	21%	85	-31%	85	0%
Number of Students - Reduced Meals	76	72	-5%	50	-31%	83	66%	85	2%

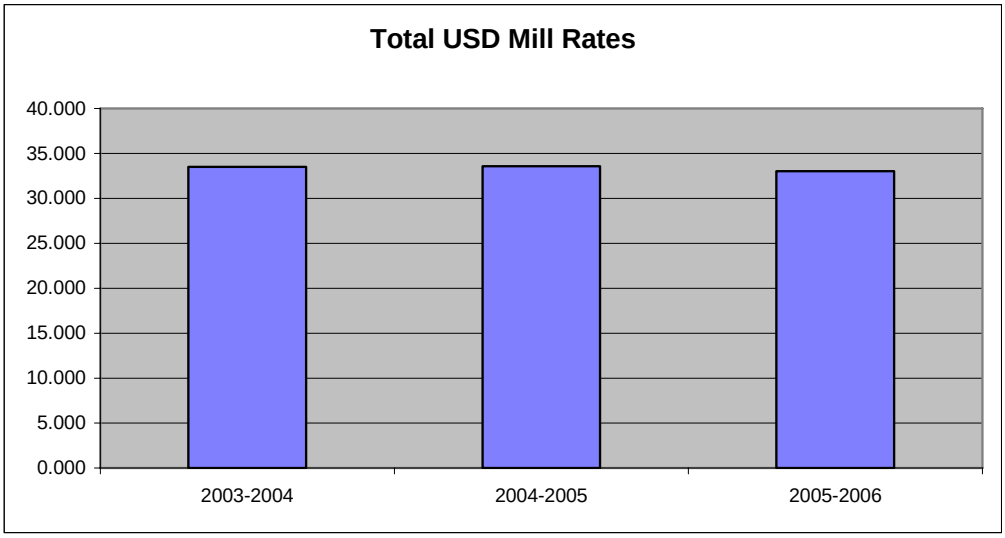




*FTE for state aid and budget authority purposes for general fund.

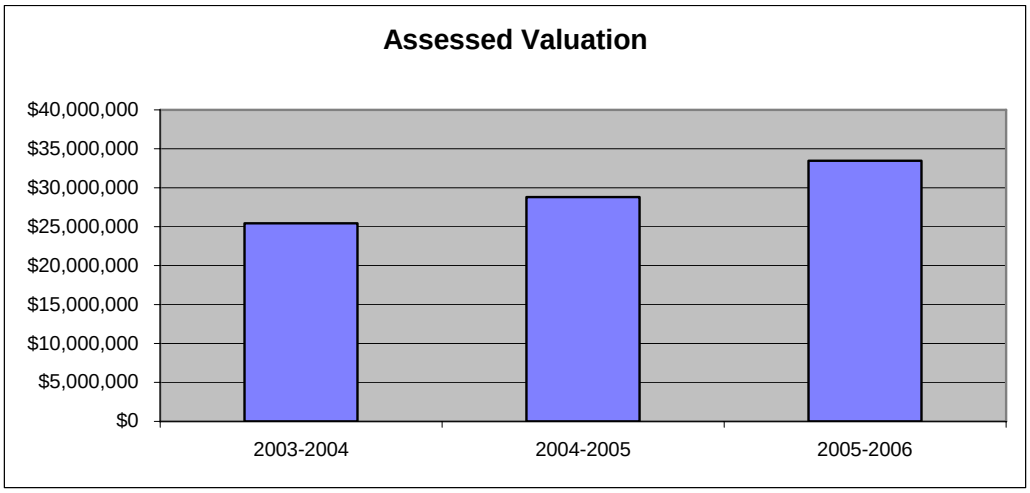
Miscellaneous Information
Mill Rates by Fund

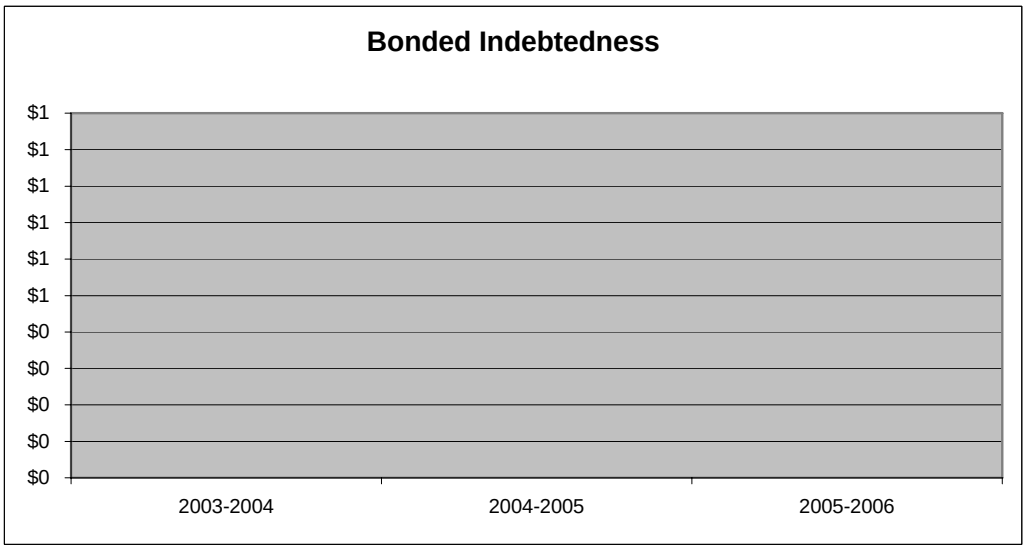
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	9.444	9.568	9.027
Adult Education	0.000	0.000	0.000
Capital Outlay	4.048	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**33.492**	**33.568**	**33.027**
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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$25,437,664	$28,795,007	$33,465,549
Bonded Indebtedness	0	0	0





USD# 281
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-Certifie	3.0	167,386	55,795	3.0	177,195	59,065	3.0	186,014	62,005
Teachers (Full Time)	41.0	1,494,128	36,442	40.0	1,532,125	38,303	40.0	1,543,500	38,588
Other Certified (Licensed) Personnel	1.0	17,908	17,908	0.0	0	0	0.0	0	0
Classified Personnel	41.0	539,307	13,154	41.0	552,426	13,474	43.0	617,766	14,367
Substitutes/Temporary Help	XXXXXX	49,522	XXXXXXXXXXX	XXXXXX	83,655	XXXXXXXXXXX	XXXXXX	80,000	XXXXXXXXXX

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