Budget at a Glance

2004 - 2005

Sterling

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Summary of Total Expenditures By Function
(All Funds)

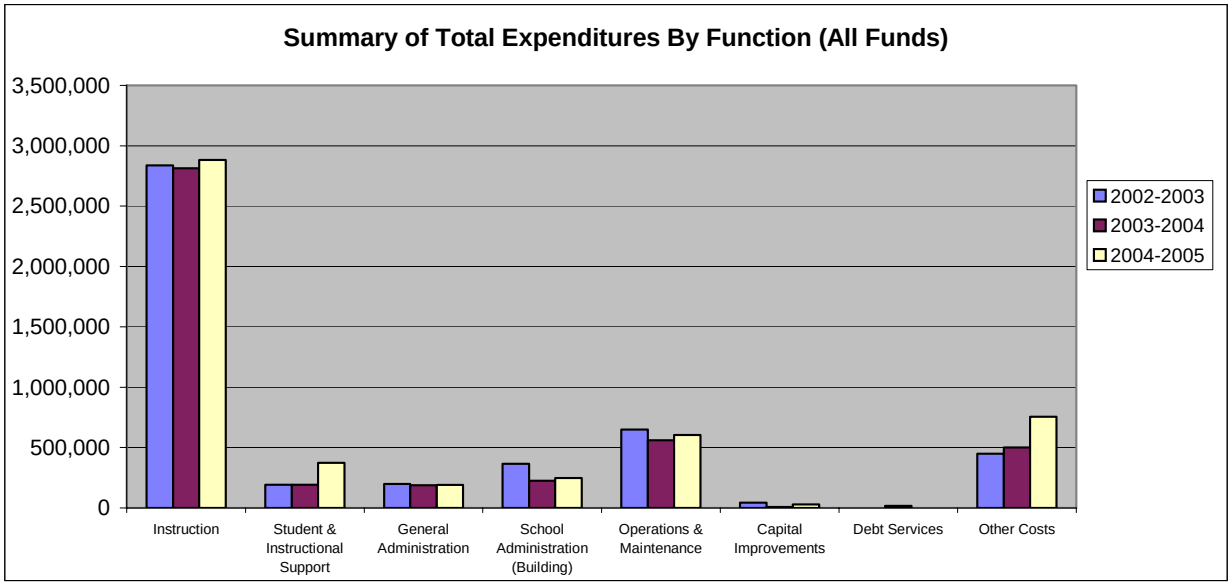
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,837,641	60%	2,814,000	62%	-1%	2,882,676	57%	2%
Student & Instructional Support	192,413	4%	192,020	4%	0%	374,200	7%	95%
General Administration	199,877	4%	187,487	4%	-6%	191,345	4%	2%
School Administration (Building)	365,019	8%	225,238	5%	-38%	247,953	5%	10%
Operations & Maintenance	648,738	14%	560,483	12%	-14%	604,799	12%	8%
Capital Improvements	44,015	1%	9,388	0%	-79%	28,000	1%	198%
Debt Services	0	0%	17,340	0%	0%	0	0%	-100%
Other Costs	449,812	9%	500,562	11%	11%	756,031	15%	51%
Total Expenditures	4,737,515	100%	4,506,518	100%	-5%	5,085,004	100%	13%
Amount per Pupil	$9,199		$8,717		-5%	$9,874		13%

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.

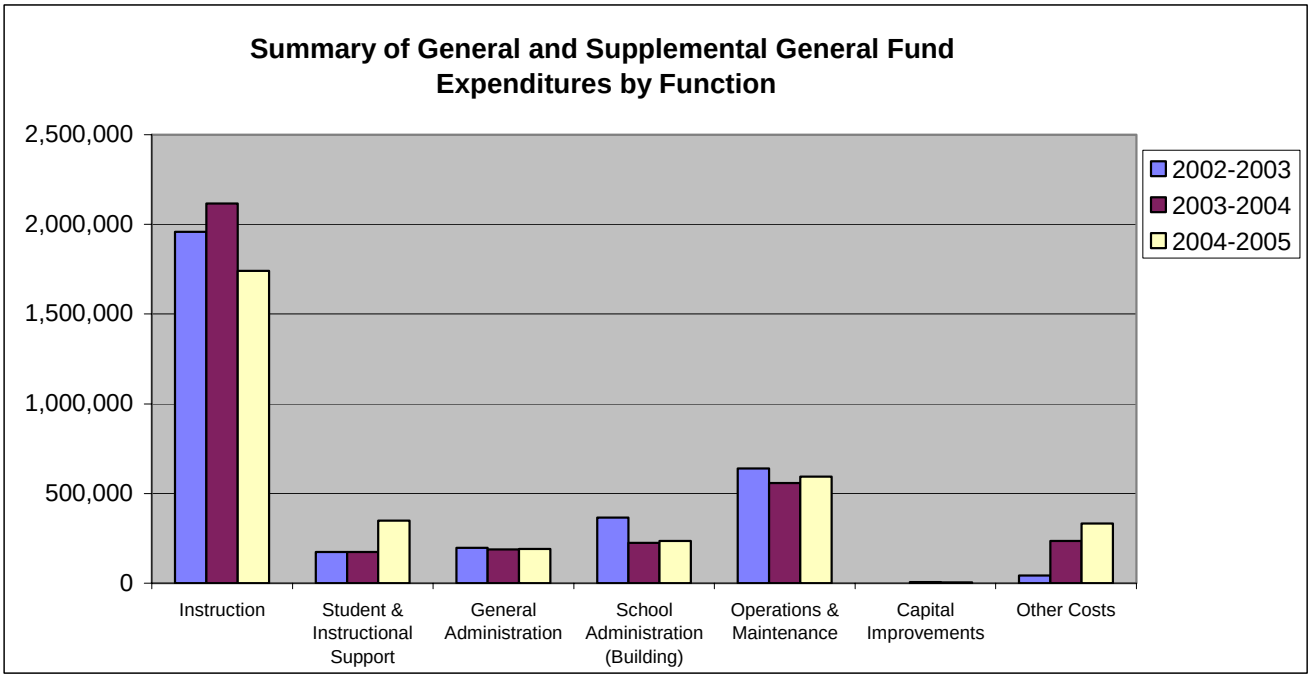
Further definition of what goes into each category:

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



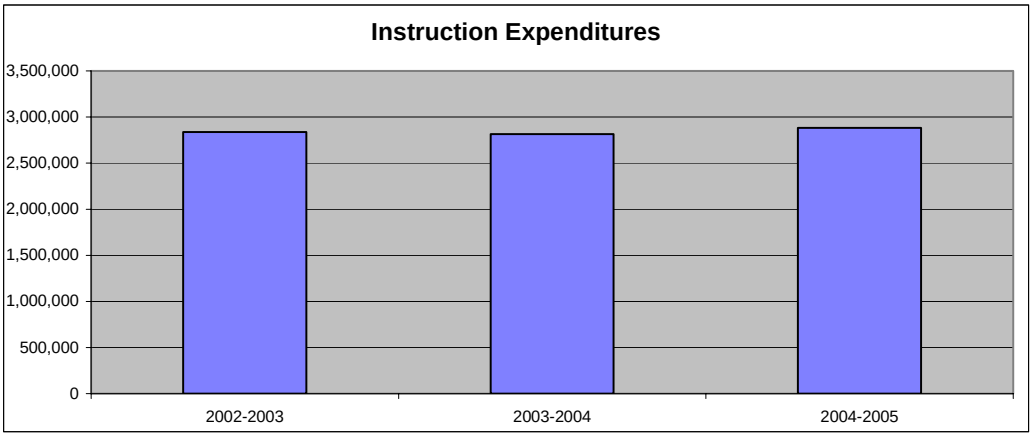
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,957,976	58%	2,116,543	60%	8%	1,740,800	50%	-18%
Student & Instructional Support	173,888	5%	174,781	5%	1%	348,465	10%	99%
General Administration	198,001	6%	187,487	5%	-5%	191,345	6%	2%
School Administration (Building)	365,019	11%	225,238	6%	-38%	235,430	7%	5%
Operations & Maintenance	640,605	19%	558,357	16%	-13%	593,670	17%	6%
Capital Improvements	0	0%	5,400	0%	0%	5,000	0%	-7%
Other Costs	43,722	1%	235,568	7%	439%	332,500	10%	41%
Total Expenditures	3,379,211	100%	3,503,374	100%	4%	3,447,210	100%	-2%
Amount per Pupil	$6,562		$6,776		3%	$6,694		-1%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,860,505		1,956,640	5%		1,728,800	-12%
Federal Funds	173,003		138,802	-20%		138,081	-1%
Supplemental General	97,471		159,903	64%		12,000	-92%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	6,367		0	-100%		57,000	0%
Driver Education	5,377		3,148	-41%		19,286	513%
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	11,575		9,953	-14%		20,606	107%
Special Education	525,223		541,337	3%		660,588	22%
Technology Education	146,280						
Transportation	0						
Vocational Education	0		0	0%		145,000	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						101,315	
Contingency Reserve	0		2,987	0%			
Text Book & Student Material	11,840		1,230	-90%			
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	2,837,641		2,814,000	-1%		2,882,676	2%
Enrollment (FTE)*	515.0		517.0	0%		515.0	0%
Amount per Pupil	5,510		5,443	-1%		5,597	3%
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	2,837,641		2,814,000	-1%		2,882,676	2%



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.

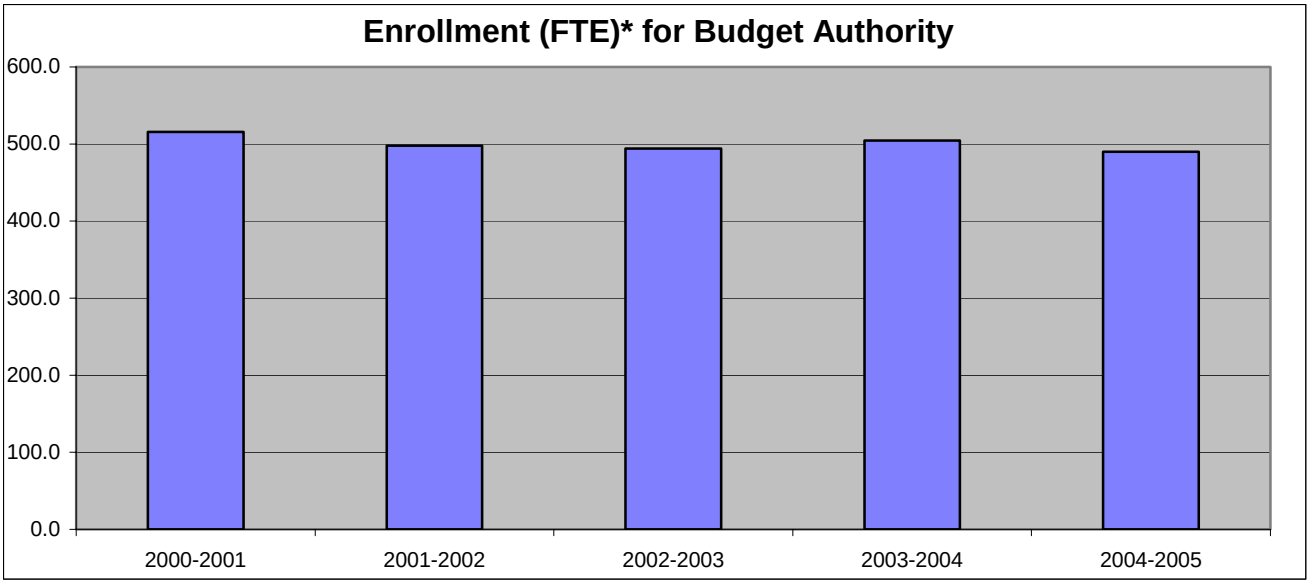
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

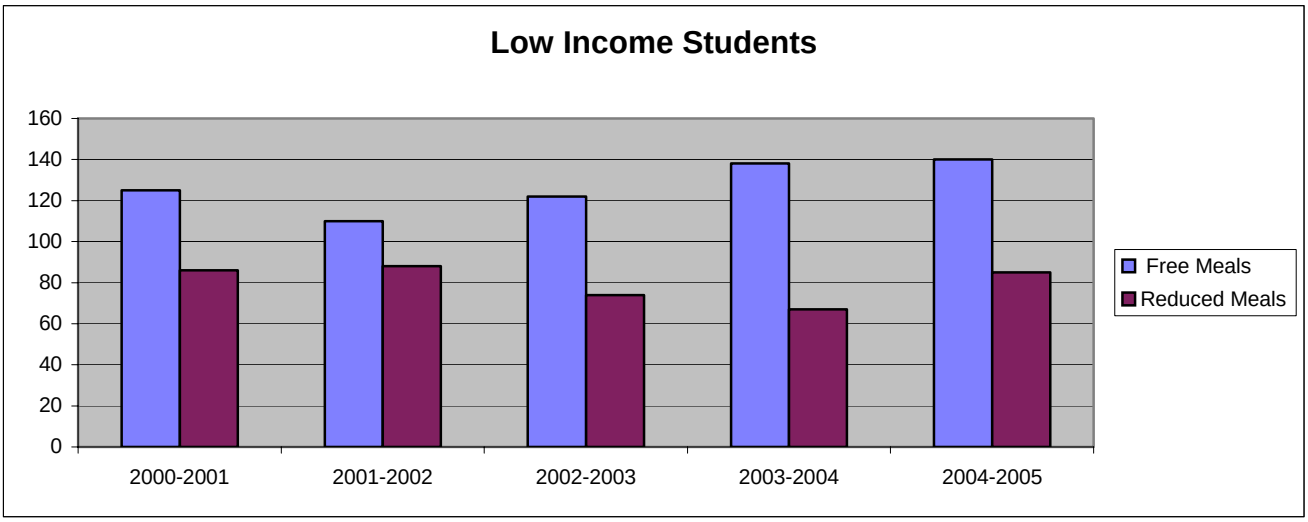
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,512,240	0	3,138,793	0		0	373,447
Supplemental General	812,000	54,019	304,581				453,400
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	80,000	118,982		0	15,000	0	61,244
Driver Training	20,286	13,346	2,940		0	0	4,000
Extraordinary School Program	0	0			0	0	0
Food Service	368,368	47,948	4,005	114,430	0	70,000	131,985
Professional Development	22,735	7,735	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	20,606	10,606		0	0	10,000	0
Special Education	700,833	100,833	0	0	0	600,000	0
Vocational Education	145,000			0	0	145,000	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	138,885	0	138,885				
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	141,081	7,485	xxxxxxxxxxx	133,596	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,962,034	360,954	3,589,204	248,026	15,000	840,000	1,024,076
Less Transfers	840,000						
TOTAL Budget Expenditures	$5,122,034						

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)*	515.6	497.9	-3%	494.1	-1%	504.4	2%	490.0	-3%
Number of Students - Free Meals	125	110	-12%	122	11%	138	13%	140	1%
Number of Students - Reduced Meals	86	88	2%	74	-16%	67	-9%	85	27%

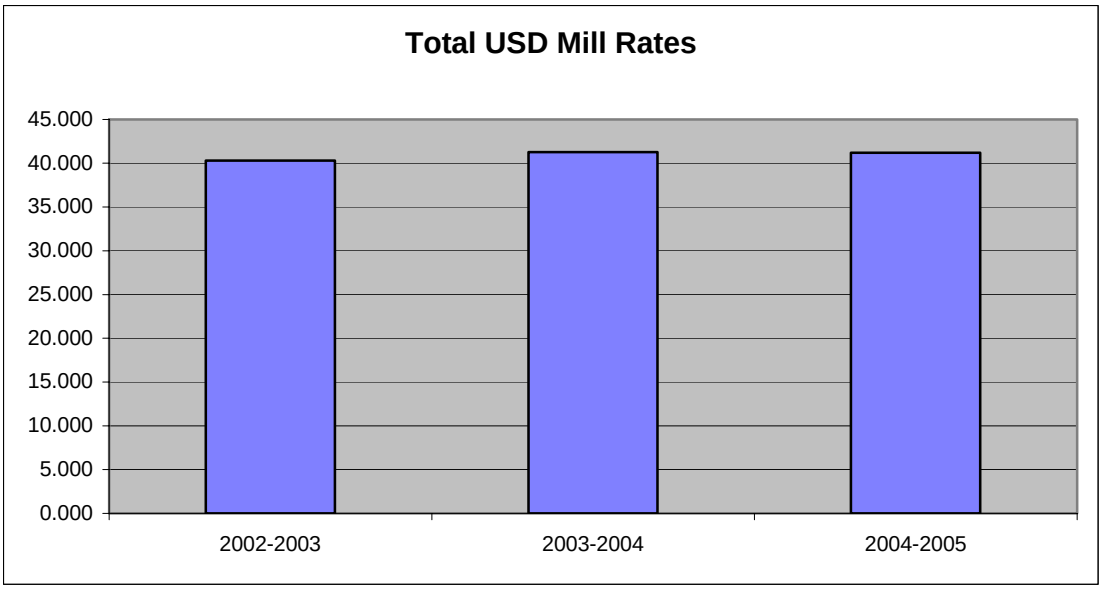




*FTE for state aid and budget authority purposes for general fund.

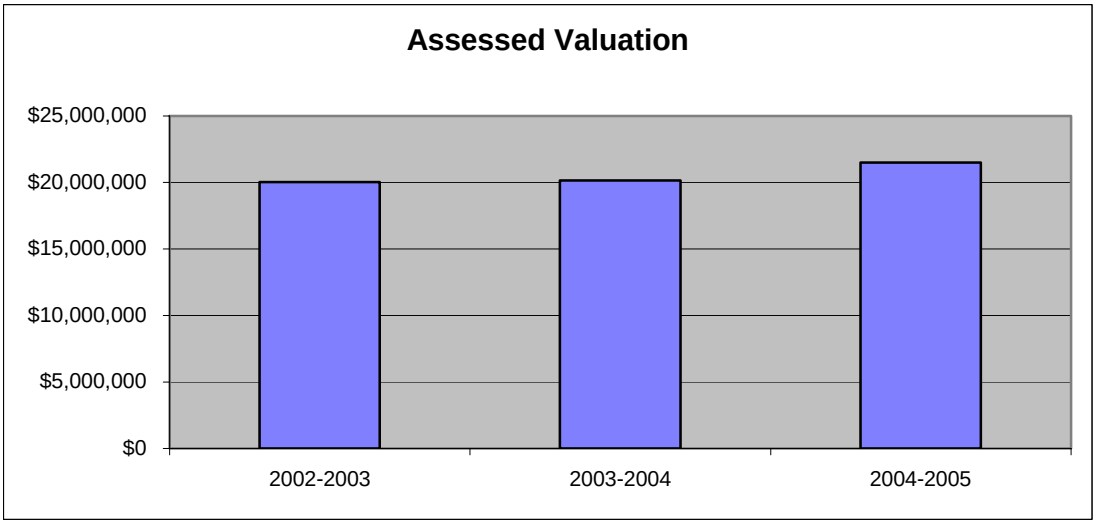
Miscellaneous Information
Mill Rates by Fund

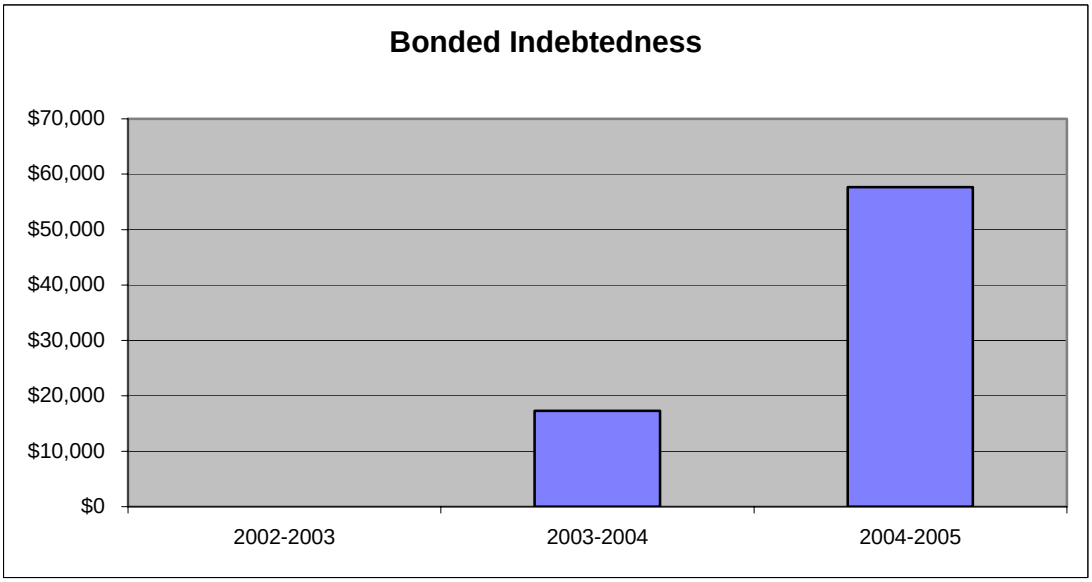
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	20.283	19.288	19.217
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	1.986	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**40.283**	**41.274**	**41.217**
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	1.997	2.902	2.936
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.997**	**2.902**	**2.936**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$20,024,527	$20,143,819	$21,483,726
Bonded Indebtedness	0	17,340	57,655





USD# 376
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)	4.0	264,044	66,011	3.0	205,030	68,343	3.0	212,030	70,677
Teachers (Full Time)	39.5	1,543,022	39,064	40.0	1,621,729	40,543	39.0	1,690,890	43,356
Other Certified (Licensed) Personnel	3.3	131,408	39,821	4.4	195,829	44,507	5.0	216,026	43,205
Classified Personnel	22.3	460,334	20,643	26.7	512,730	19,203	25.3	555,122	21,942
Substitutes/Temporary Help	XXXXXXX	32,315	XXXXXXXXXXX	XXXXXXX	93,084	XXXXXXXXXXX	XXXXXXX	95,000	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