Budget at a Glance

2004 - 2005

Osborne County Schools

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Summary of Total Expenditures By Function
(All Funds)

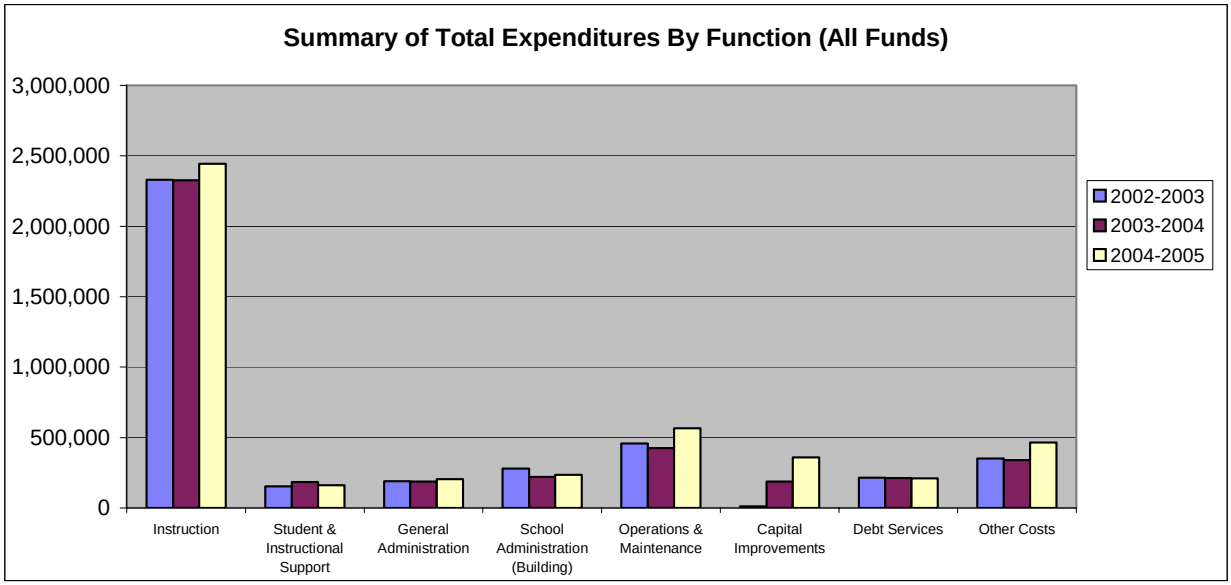
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,328,955	58%	2,325,862	57%	0%	2,443,435	53%	5%
Student & Instructional Support	154,515	4%	184,823	5%	20%	162,318	3%	-12%
General Administration	189,434	5%	188,874	5%	0%	204,880	4%	8%
School Administration (Building)	279,493	7%	219,598	5%	-21%	235,275	5%	7%
Operations & Maintenance	458,439	11%	425,176	10%	-7%	566,577	12%	33%
Capital Improvements	11,408	0%	188,394	5%	1551%	358,710	8%	90%
Debt Services	213,754	5%	211,721	5%	-1%	210,558	5%	-1%
Other Costs	352,203	9%	339,738	8%	-4%	464,805	10%	37%
Total Expenditures	3,988,201	100%	4,084,186	100%	2%	4,646,558	100%	14%
Amount per Pupil	$9,179		$10,162		11%	$12,592		24%

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.

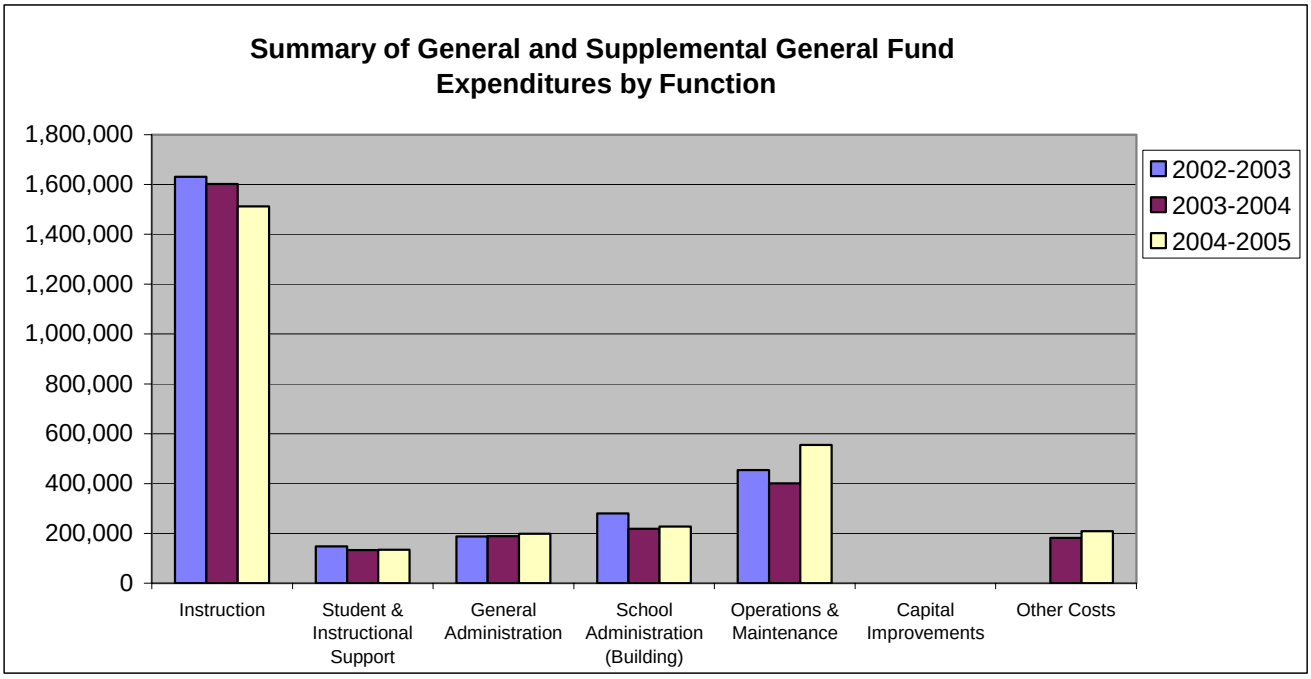
Further definition of what goes into each category:

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



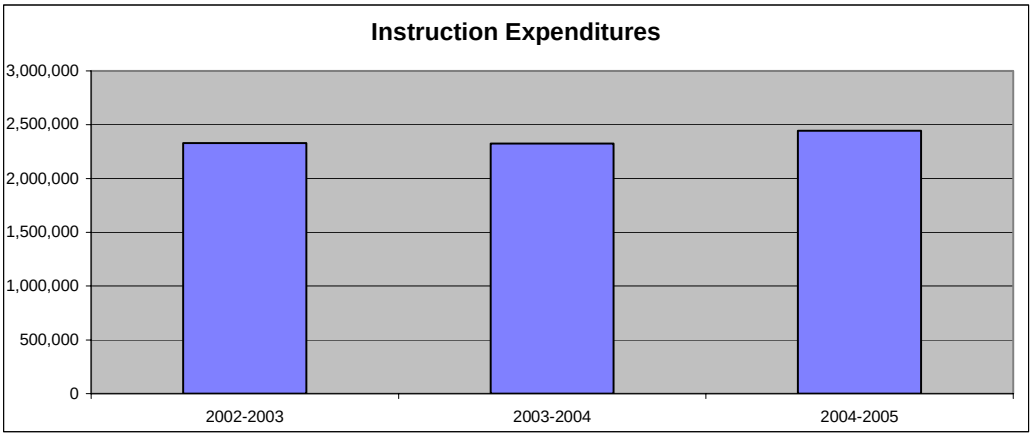
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,631,683	60%	1,602,712	59%	-2%	1,512,100	53%	-6%
Student & Instructional Support	147,997	5%	132,702	5%	-10%	134,901	5%	2%
General Administration	187,724	7%	188,874	7%	1%	199,225	7%	5%
School Administration (Building)	279,493	10%	219,066	8%	-22%	227,735	8%	4%
Operations & Maintenance	454,283	17%	400,603	15%	-12%	555,522	20%	39%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	181,988	7%	0%	209,179	7%	15%
Total Expenditures	2,701,180	100%	2,725,945	100%	1%	2,838,662	100%	4%
Amount per Pupil	$6,217		$6,783		9%	$7,693		13%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,505,833		1,453,424	-3%		1,332,250	-8%
Federal Funds	124,506		119,200	-4%		120,482	1%
Supplemental General	125,850		149,288	19%		179,850	20%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	34,226		59,625	74%		50,000	-16%
Driver Education	988		5,481	455%		7,900	44%
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		9,104	0%		20,896	130%
Special Education	472,264		462,083	-2%		584,271	26%
Technology Education	0						
Transportation	0						
Vocational Education	64,704		67,657	5%		82,750	22%
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						65,036	
Contingency Reserve	0		0	0%			
Text Book & Student Material	584		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	2,328,955		2,325,862	0%		2,443,435	5%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	5,360		5,787	8%		6,622	14%
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	2,328,955		2,325,862	0%		2,443,435	5%



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.

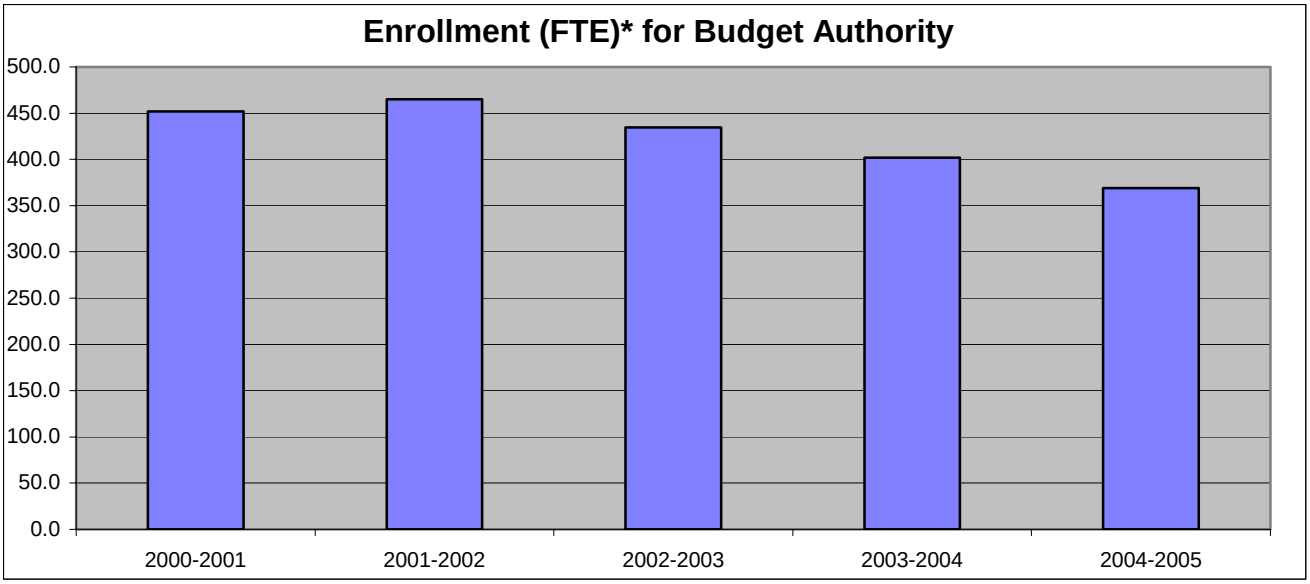
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

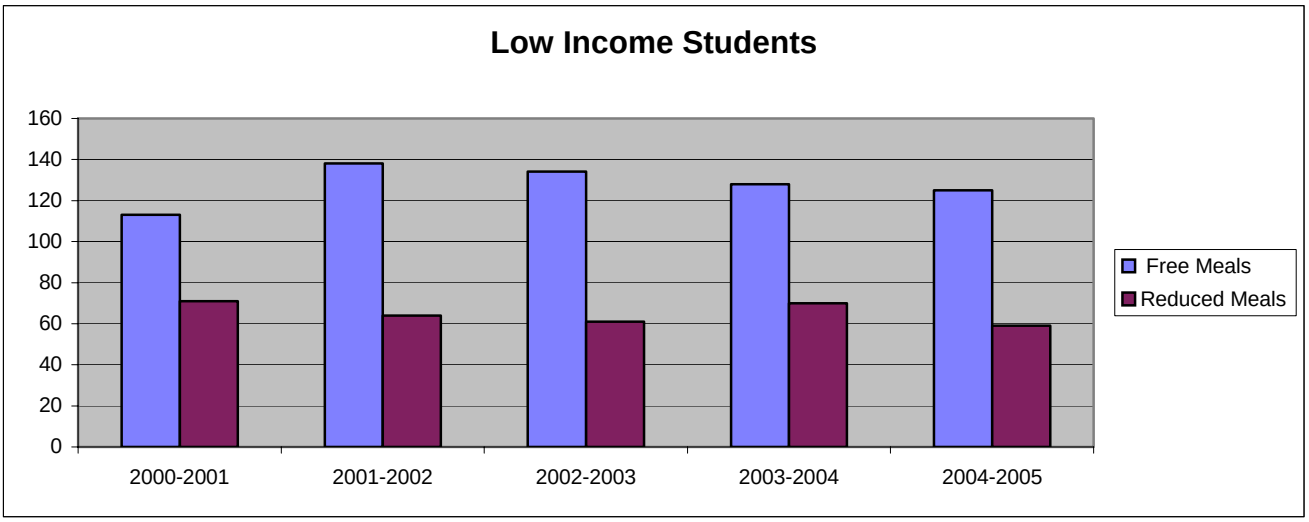
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,856,689	2,294	2,552,802	0		0	301,593
Supplemental General	375,000	23,088	128,588				223,324
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	408,710	332,692		0	0	0	76,018
Driver Training	25,529	21,175	2,604		0	0	1,750
Extraordinary School Program	0	0			0	0	0
Food Service	220,284	63,473	3,029	86,185	0	0	67,597
Professional Development	13,999	13,999	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	20,896	20,896		0	0	0	0
Special Education	599,271	277,244	0	0	0	306,877	15,150
Vocational Education	86,150			0	0	86,150	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	94,255	0	94,255				
Bond and Interest #1	210,558	267,157	58,948		0		159,229
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	128,244	12,143	xxxxxxxxxxx	116,101	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,039,585	1,034,161	2,840,226	202,286	0	393,027	844,661
Less Transfers	393,027						
TOTAL Budget Expenditures	$4,646,558						

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)*	452.0	465.0	3%	434.5	-7%	401.9	-8%	369.0	-8%
Number of Students - Free Meals	113	138	22%	134	-3%	128	-4%	125	-2%
Number of Students - Reduced Meals	71	64	-10%	61	-5%	70	15%	59	-16%

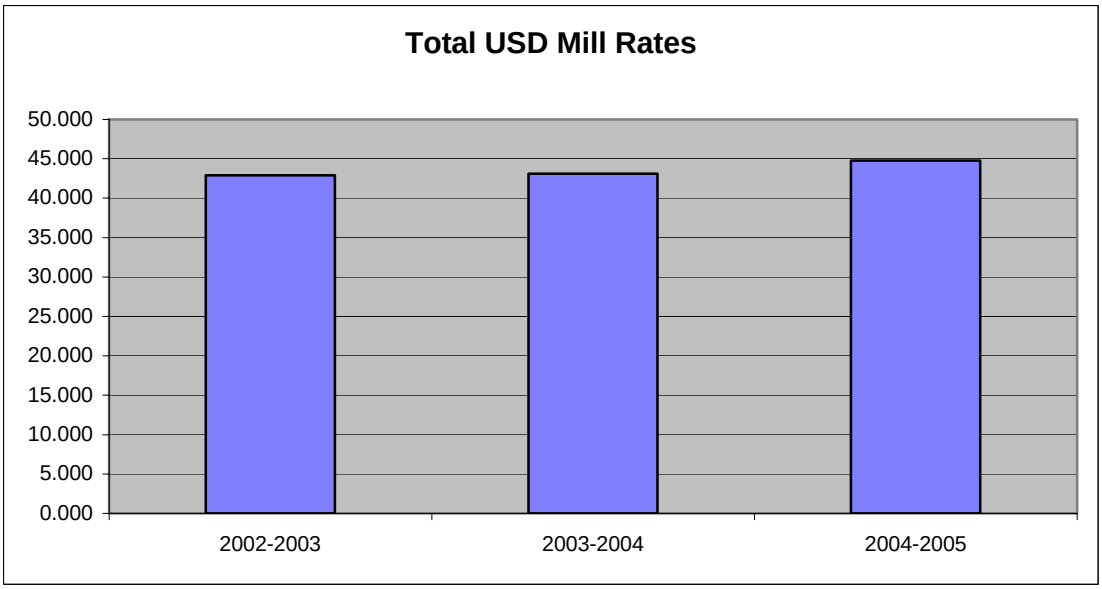




*FTE for state aid and budget authority purposes for general fund.

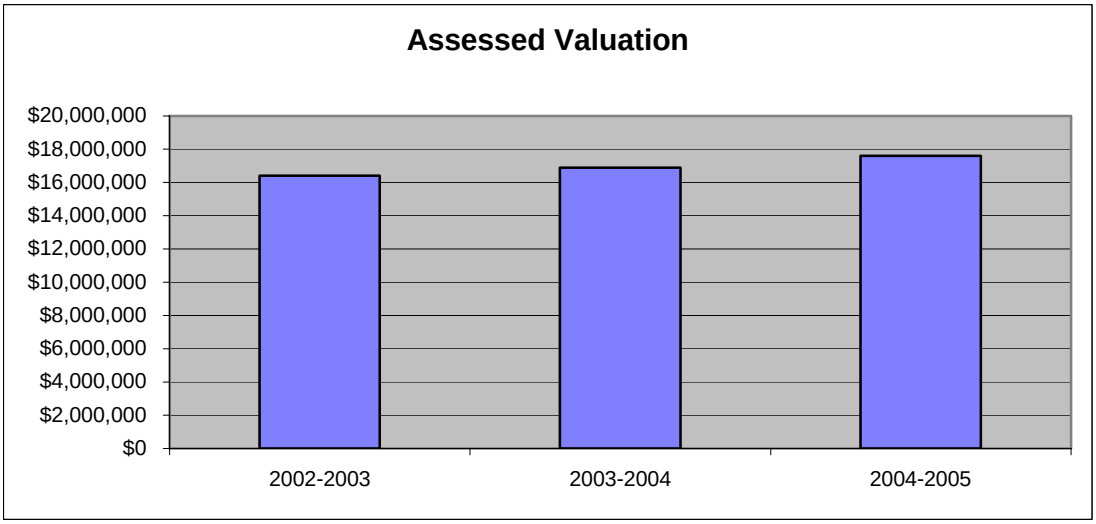
Miscellaneous Information
Mill Rates by Fund

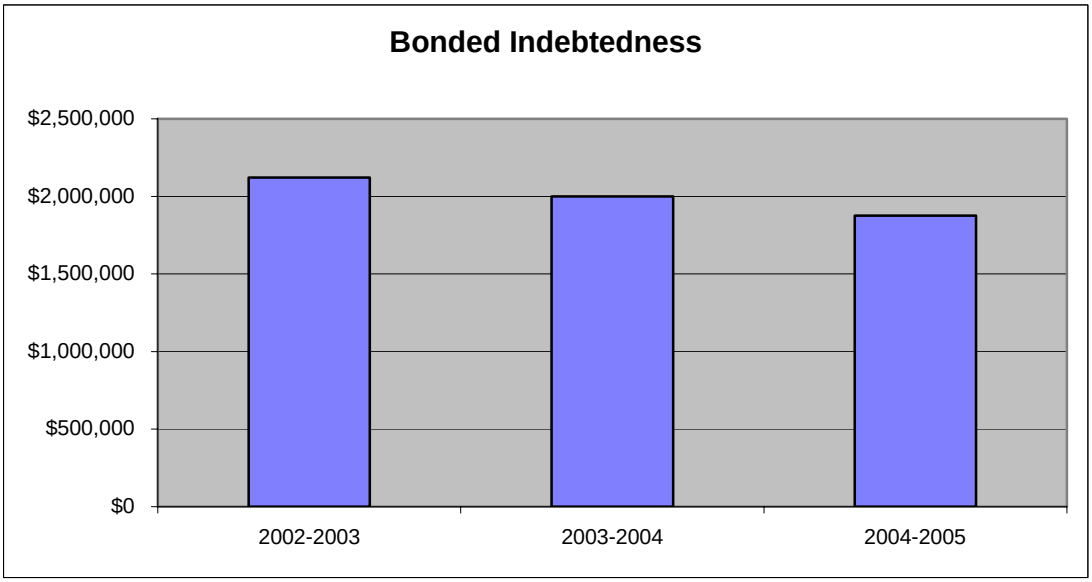
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	9.345	10.071	12.518
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	3.994	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.553	9.027	8.247
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	**42.895**	**43.092**	**44.765**
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	$16,406,499	$16,875,768	$17,592,761
Bonded Indebtedness	2,120,000	2,000,000	1,875,000





USD# 392
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	239,126	59,782	3.0	207,524	69,175	3.0	209,456	69,819
Teachers (Full Time)	33.0	1,372,842	41,601	34.0	1,471,830	43,289	30.5	1,329,958	43,605
Other Certified (Licensed) Personnel	2.6	106,164	40,832	3.0	122,925	40,975	3.0	108,251	36,084
Classified Personnel	17.0	451,619	26,566	16.1	411,880	25,583	16.1	453,300	28,155
Substitutes/Temporary Help	XXXXXXX	50,303	XXXXXXXXXXX	XXXXXXX	35,769	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