Budget at a Glance

2004 - 2005

Goodland

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Summary of Total Expenditures By Function
(All Funds)

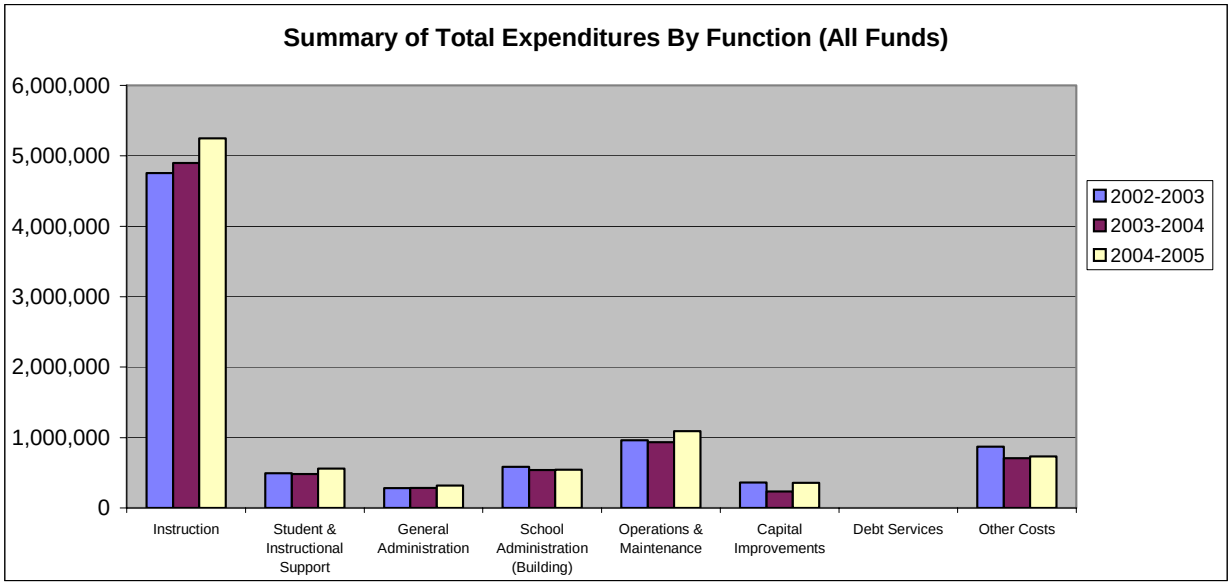
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,755,777	57%	4,899,299	61%	3%	5,247,239	59%	7%
Student & Instructional Support	495,250	6%	483,380	6%	-2%	557,561	6%	15%
General Administration	279,194	3%	286,160	4%	2%	317,811	4%	11%
School Administration (Building)	583,254	7%	540,141	7%	-7%	543,513	6%	1%
Operations & Maintenance	962,055	12%	933,394	12%	-3%	1,091,661	12%	17%
Capital Improvements	359,899	4%	234,587	3%	-35%	356,810	4%	52%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	869,230	10%	708,195	9%	-19%	731,474	8%	3%
Total Expenditures	8,304,659	100%	8,085,156	100%	-3%	8,846,069	100%	9%
Amount per Pupil	$8,008		$7,847		-2%	$8,981		14%

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.

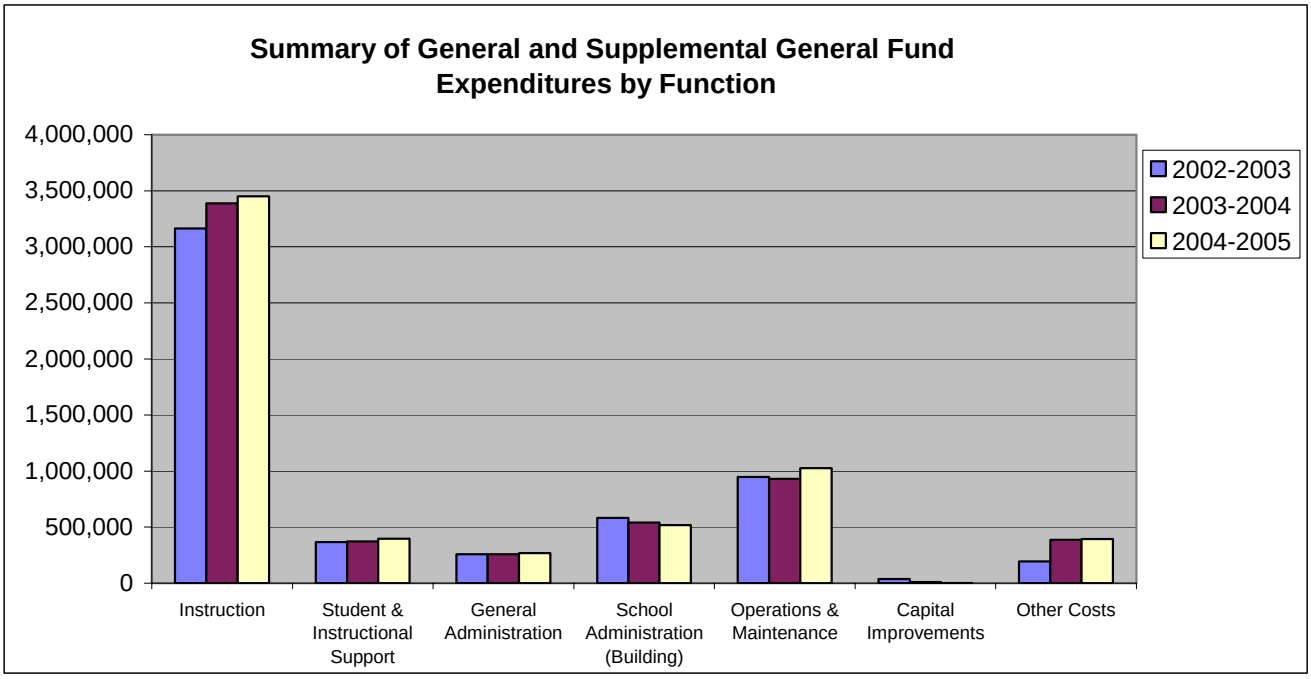
Further definition of what goes into each category:

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



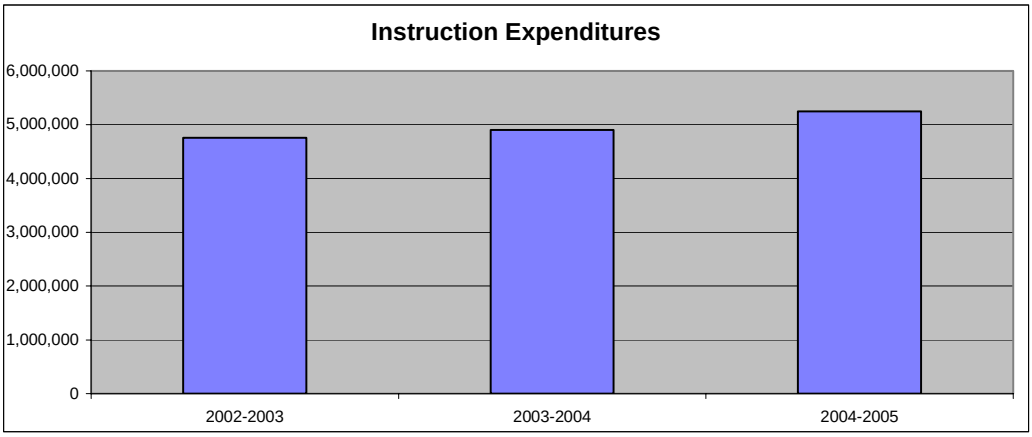
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,162,964	57%	3,388,374	58%	7%	3,449,734	57%	2%
Student & Instructional Support	366,797	7%	373,164	6%	2%	397,183	7%	6%
General Administration	259,675	5%	260,299	4%	0%	269,211	4%	3%
School Administration (Building)	582,996	10%	540,062	9%	-7%	518,775	9%	-4%
Operations & Maintenance	948,534	17%	930,409	16%	-2%	1,027,523	17%	10%
Capital Improvements	37,156	1%	10,724	0%	-71%	2,000	0%	-81%
Other Costs	195,759	4%	387,120	7%	98%	394,288	7%	2%
Total Expenditures	5,553,881	100%	5,890,152	100%	6%	6,058,714	100%	3%
Amount per Pupil	$5,356		$5,717		7%	$6,151		8%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,079,340		3,256,620	6%		3,300,526	1%
Federal Funds	364,552		335,903	-8%		340,099	1%
Supplemental General	83,624		131,754	58%		149,208	13%
Bilingual Education	3,890		33,994	774%		45,000	32%
Capital Outlay	37,675		28,746	-24%		48,000	67%
Driver Education	5,826		5,827	0%		7,725	33%
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	818,745		865,462	6%		882,224	2%
Technology Education	135,505						
Transportation	0						
Vocational Education	226,620		232,573	3%		257,353	11%
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						217,104	
Contingency Reserve	0		8,420	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	4,755,777		4,899,299	3%		5,247,239	7%
Enrollment (FTE)*	1,037.0		1,030.3	-1%		985.0	-4%
Amount per Pupil	4,586		4,755	4%		5,327	12%
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	4,755,777		4,899,299	3%		5,247,239	7%



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.

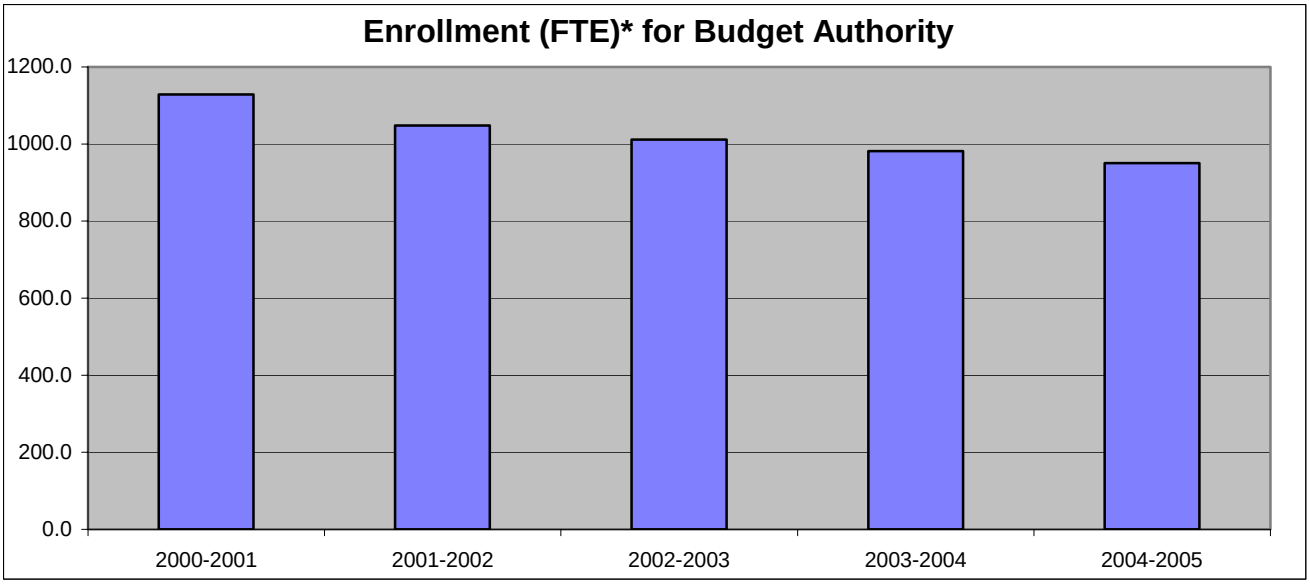
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

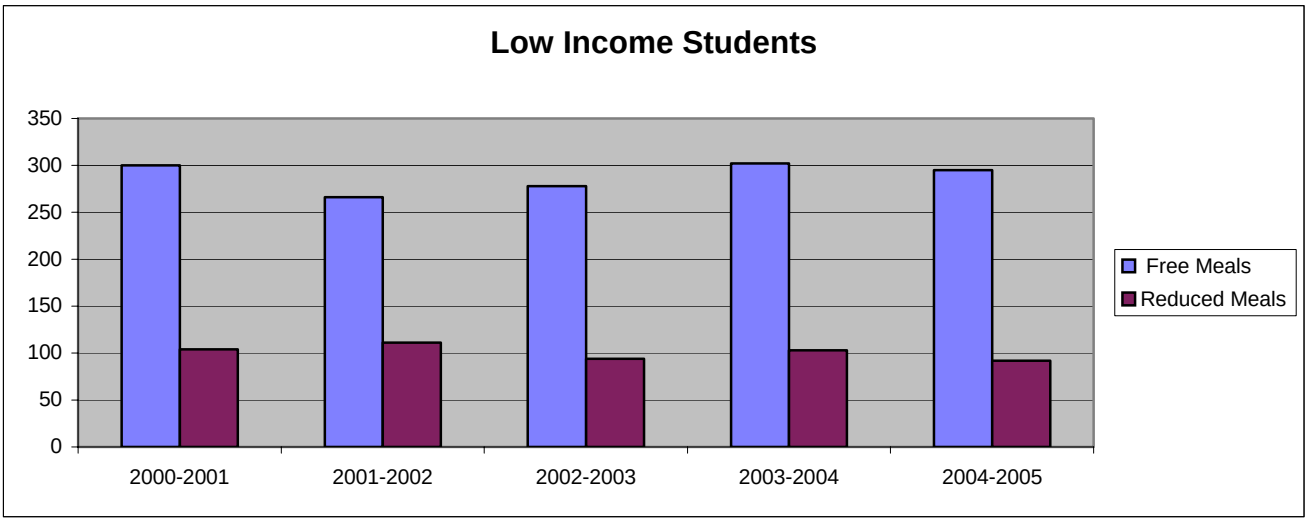
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,039,028	0	5,153,279	0		0	885,749
Supplemental General	1,040,000	95,322	164,216				780,462
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	45,000			0	0	45,000	0
Capital Outlay	502,010	494,691		0	25,000	0	246,566
Driver Training	8,725	14,221	4,200		0	0	1,500
Extraordinary School Program	0	0			0	0	0
Food Service	331,036	18,396	4,745	158,290	0	17,336	132,269
Professional Development	139	139	0	0	0	0	0
Parent Education Program	11,313	0	0	0	0	11,313	0
Summer School	0	0		0	0	0	0
Special Education	987,074	490,129	0	0	0	682,062	0
Vocational Education	264,603			0	0	264,603	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	293,756	0	293,756				
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	343,699	3,000	xxxxxxxxxxx	340,699	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	9,866,383	1,115,898	5,620,196	498,989	25,000	1,020,314	2,046,546
Less Transfers	1,020,314						
TOTAL Budget Expenditures	$8,846,069						

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)*	1,128.8	1,048.3	-7%	1,011.7	-3%	981.8	-3%	950.0	-3%
Number of Students - Free Meals	300	266	-11%	278	5%	302	9%	295	-2%
Number of Students - Reduced Meals	104	111	7%	94	-15%	103	10%	92	-11%

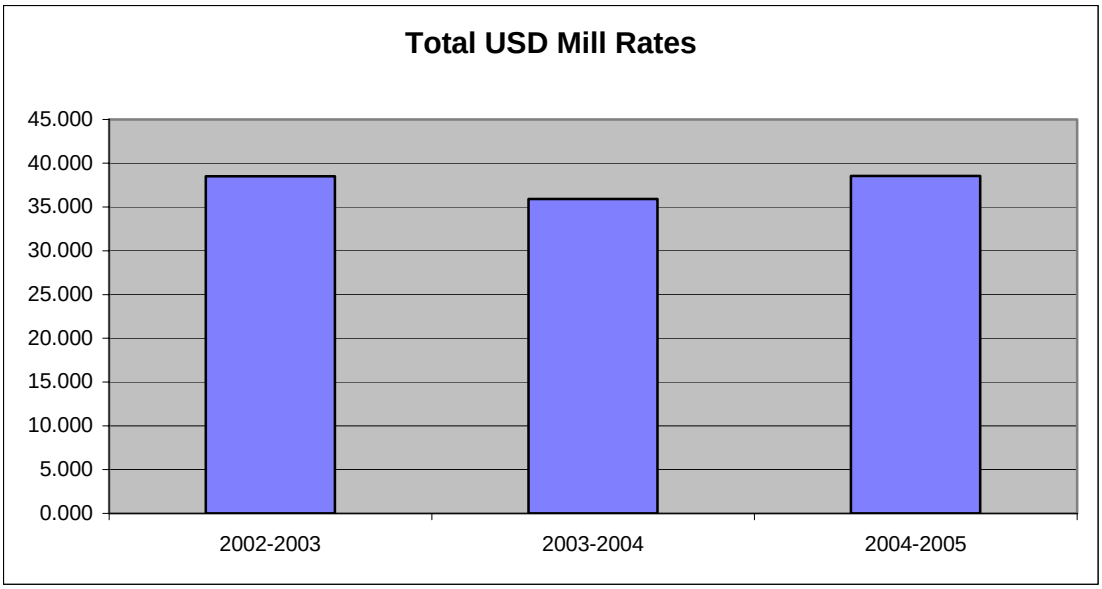




*FTE for state aid and budget authority purposes for general fund.

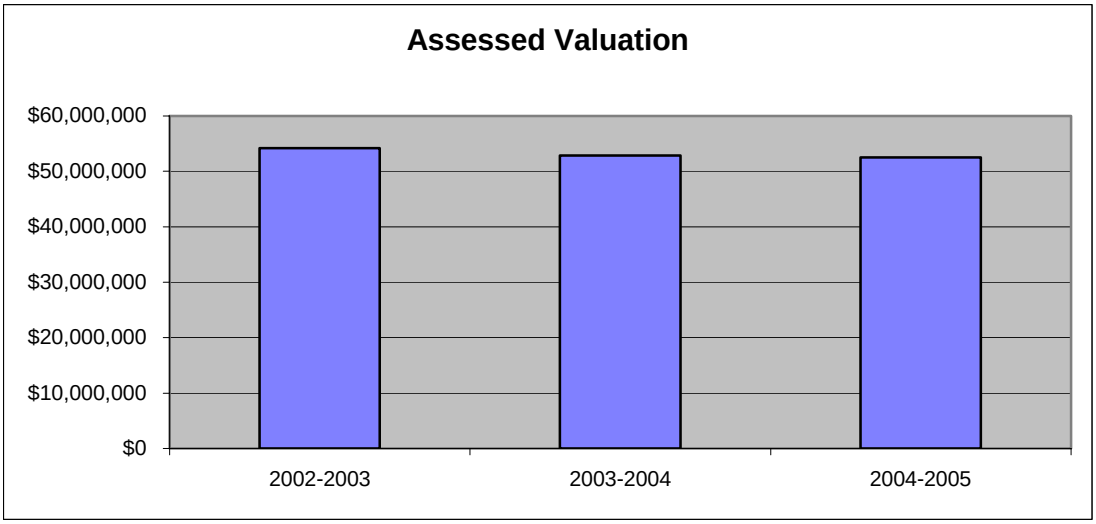
Miscellaneous Information
Mill Rates by Fund

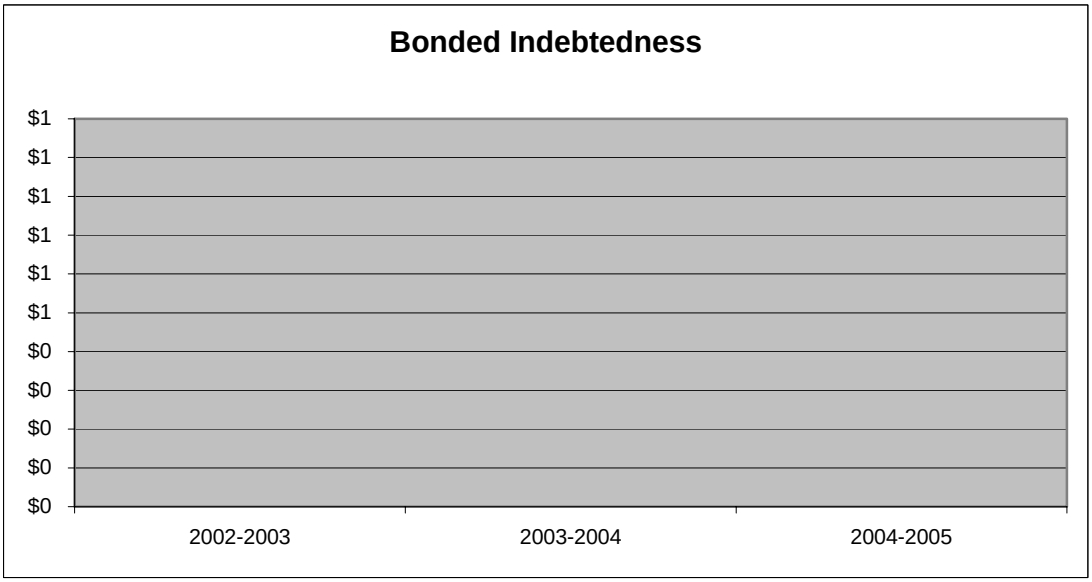
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.546	11.890	14.534
Adult Education	0.000	0.000	0.000
Capital Outlay	3.968	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**38.514**	**35.890**	**38.534**
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	$54,155,329	$52,830,482	$52,510,533
Bonded Indebtedness	0	0	0





USD# 352
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)	6.0	468,479	78,080	6.0	476,840	79,473	6.0	478,735	79,789
Teachers (Full Time)	82.0	3,425,667	41,776	80.0	3,143,954	39,299	76.0	3,063,568	40,310
Other Certified (Licensed) Personnel	5.0	240,196	48,039	5.0	257,521	51,504	4.0	212,137	53,034
Classified Personnel	131.0	1,656,473	12,645	141.0	1,607,242	11,399	98.0	1,569,516	16,015
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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