Budget at a Glance

2005 - 2006

Phillipsburg

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Summary of Total Expenditures By Function
(All Funds)

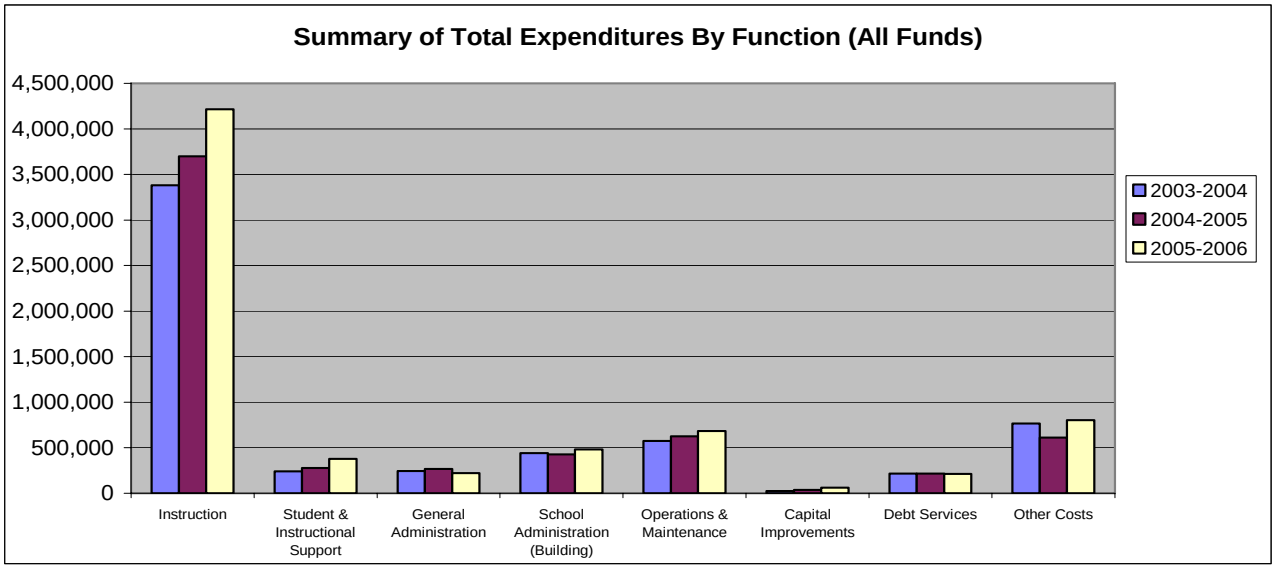
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,381,545	57%	3,699,014	60%	9%	4,216,234	60%	14%
Student & Instructional Support	242,800	4%	278,829	5%	15%	378,200	5%	36%
General Administration	244,506	4%	267,240	4%	9%	222,200	3%	-17%
School Administration (Building)	442,268	8%	427,490	7%	-3%	479,992	7%	12%
Operations & Maintenance	575,455	10%	626,263	10%	9%	684,700	10%	9%
Capital Improvements	24,942	0%	35,793	1%	44%	63,462	1%	77%
Debt Services	217,097	4%	216,025	4%	0%	214,685	3%	-1%
Other Costs	766,362	13%	611,827	10%	-20%	802,913	11%	31%
Total Expenditures	5,894,975	100%	6,162,481	100%	5%	7,062,386	100%	15%
Amount per Pupil	$9,283		$10,811		16%	$11,210		4%

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.

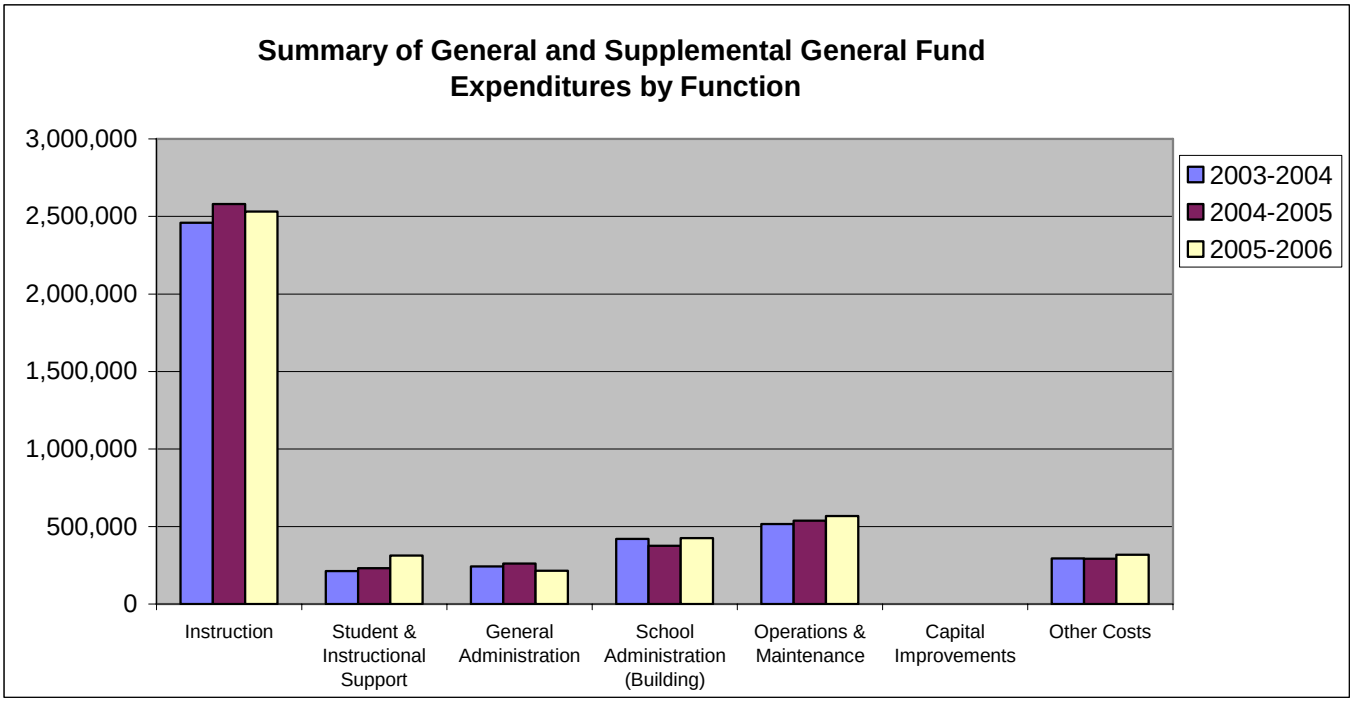
Further definition of what goes into each category:

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



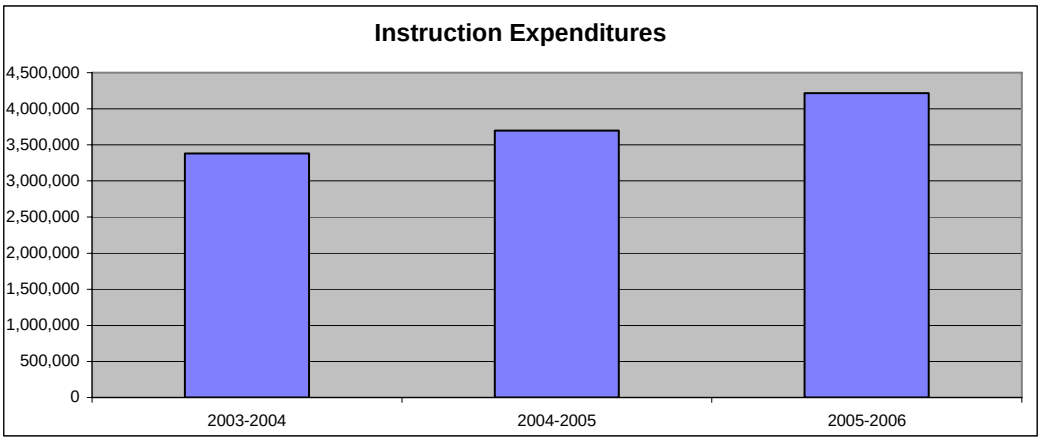
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,459,164	59%	2,580,340	60%	5%	2,531,760	58%	-2%
Student & Instructional Support	213,533	5%	230,722	5%	8%	312,700	7%	36%
General Administration	241,840	6%	261,093	6%	8%	214,200	5%	-18%
School Administration (Building)	420,046	10%	375,602	9%	-11%	424,992	10%	13%
Operations & Maintenance	516,572	12%	539,051	13%	4%	567,250	13%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	293,399	7%	292,469	7%	0%	317,556	7%	9%
Total Expenditures	4,144,554	100%	4,279,277	100%	3%	4,368,458	100%	2%
Amount per Pupil	$6,527		$7,508		15%	$6,934		-8%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,284,009		2,370,586	4%		2,320,760	-2%
Federal Funds	112,582		102,316	-9%		105,708	3%
Supplemental General	175,155		209,754	20%		211,000	1%
At Risk (4yr Old)						0	
At Risk (K-12)						121,500	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	829		108,669	13008%		270,166	149%
Driver Education	9,850		8,609	-13%		10,900	27%
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	650,853		649,446	0%		719,200	11%
Vocational Education	110,971		100,000	-10%		300,000	200%
Gifts/Grants	35,733		35,829	0%		40,000	12%
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			103,445			117,000	13%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,563		10,360	563%			
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	3,381,545		3,699,014	9%		4,216,234	14%
Enrollment (FTE)*	635.0		570.0	-10%		630.0	11%
Amount per Pupil	5,325		6,489	22%		6,692	3%
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	3,381,545		3,699,014	9%		4,216,234	14%



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.

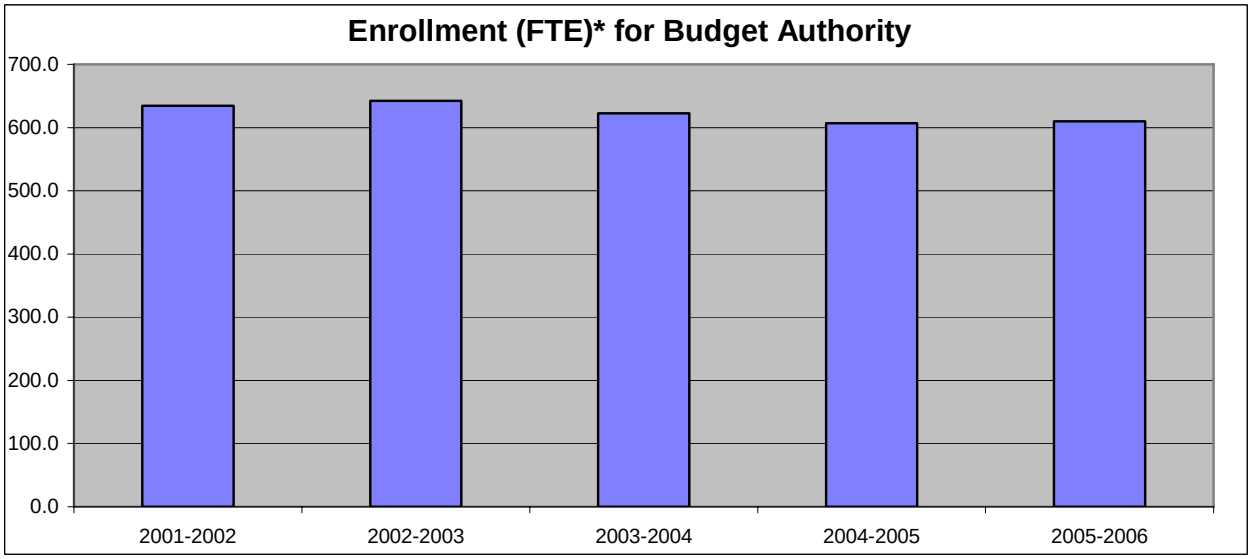
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

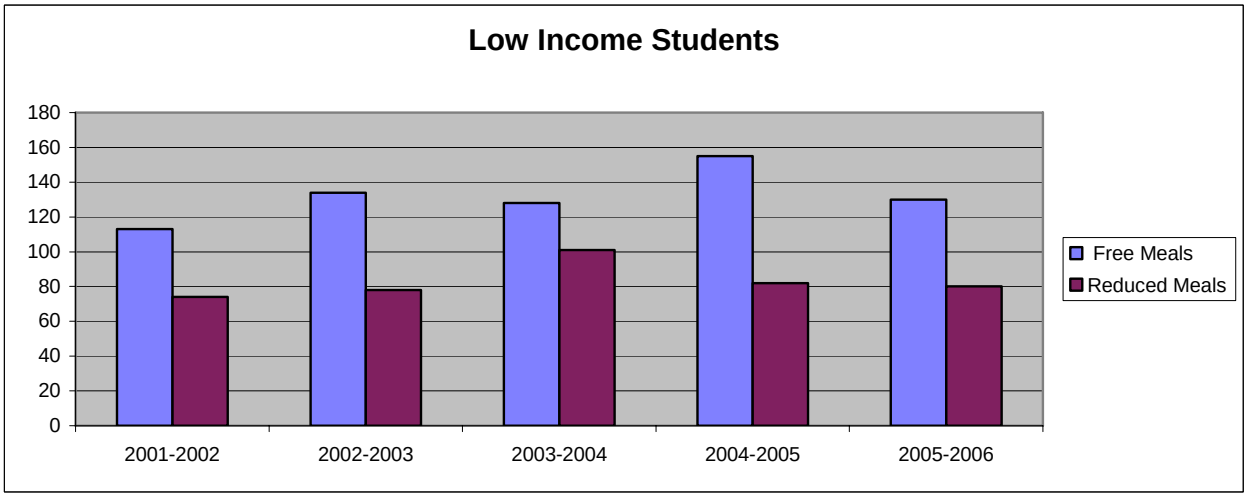
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,355,762	0	4,003,353	0		0	352,409
Supplemental General	1,176,056	153,932	553,452				468,672
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	140,000	0		0	0	140,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	648,628	520,268	33,567	0	0	0	94,793
Driver Training	12,000	19,937	4,160		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	291,600	78,480	3,710	110,688	0	65,000	89,470
Professional Development	22,019	19,297	2,722	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	722,100	339,387	0	0	0	658,360	0
Vocational Education	300,000			0	0	300,000	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	50,000	1,168					50,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	182,188	0	182,188				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	214,685	0	70,846		0		408,900
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	110,708	0	xxxxxxxxxxx	110,708	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,225,746	1,132,469	4,853,998	221,396	0	1,163,360	1,464,244
Less Transfers	1,163,360						
TOTAL Budget Expenditures	$7,062,386						

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)*	634.5	642.5	1%	622.5	-3%	607.0	-2%	610.0	0%
Number of Students - Free Meals	113	134	19%	128	-4%	155	21%	130	-16%
Number of Students - Reduced Meals	74	78	5%	101	29%	82	-19%	80	-2%

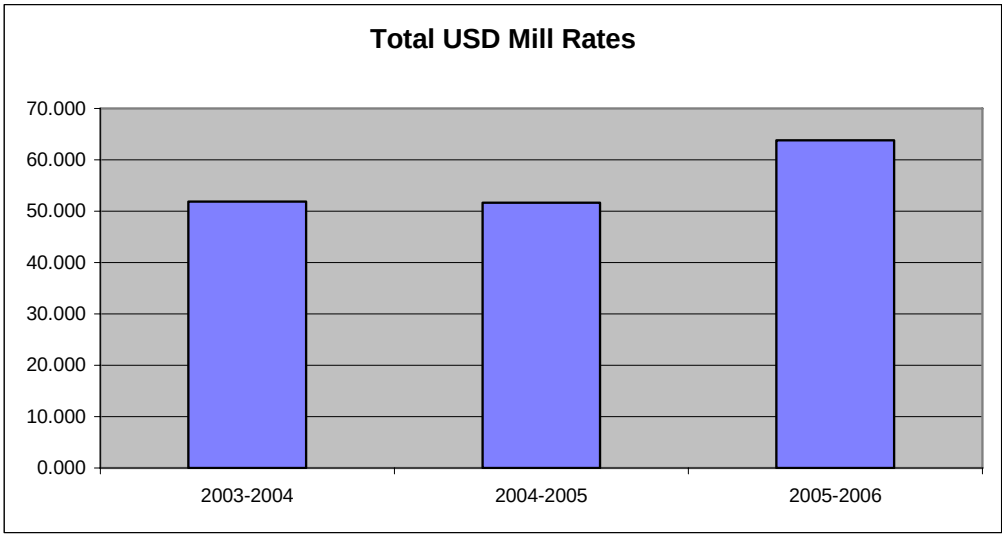




*FTE for state aid and budget authority purposes for general fund.

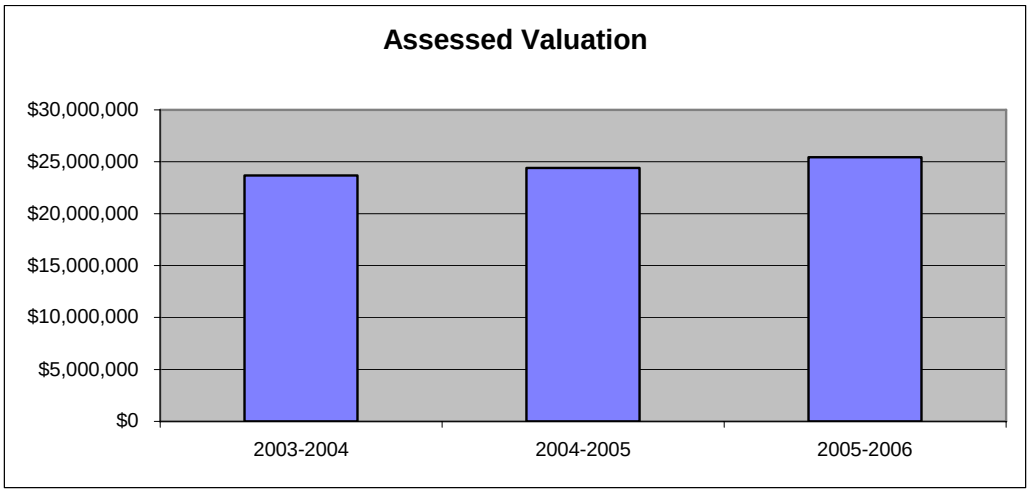
Miscellaneous Information
Mill Rates by Fund

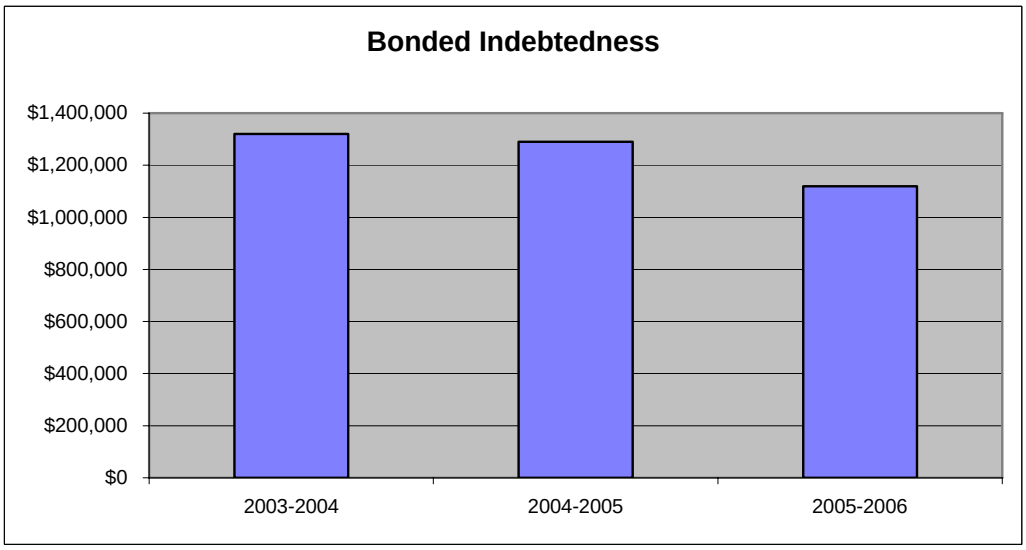
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	20.447	22.290	20.466
Adult Education	0.000	0.000	0.000
Capital Outlay	3.979	3.999	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	7.444	5.383	19.321
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	**51.870**	**51.672**	**63.787**
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	$23,670,829	$24,397,179	$25,429,476
Bonded Indebtedness	1,320,000	1,290,000	1,120,000





USD# 325
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	5.0	350,601	70,120	4.5	302,410	67,202	4.5	314,142	69,809
Teachers (Full Time)	52.0	2,080,550	40,011	50.0	1,940,334	38,807	51.0	1,865,426	36,577
Other Certified (Licensed) Personnel	4.0	176,737	44,184	4.0	166,281	41,570	4.5	178,835	39,741
Classified Personnel	33.0	478,416	14,497	30.0	520,058	17,335	30.5	522,413	17,128
Substitutes/Temporary Help	XXXXXX	78,361	XXXXXXXXXXX	XXXXXX	38,880	XXXXXXXXXXX	XXXXXX	50,000	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