Budget at a Glance

2005 - 2006

Mankato

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Summary of Total Expenditures By Function
(All Funds)

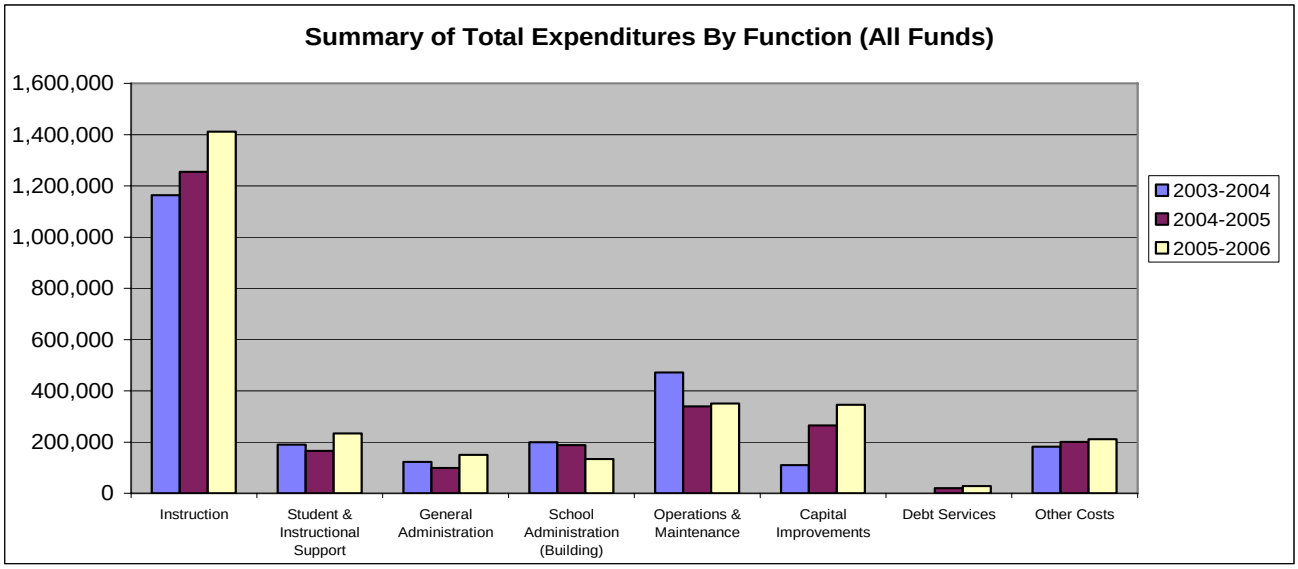
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,163,765	48%	1,254,937	50%	8%	1,412,150	49%	13%
Student & Instructional Support	190,721	8%	166,372	7%	-13%	233,766	8%	41%
General Administration	123,002	5%	98,878	4%	-20%	150,339	5%	52%
School Administration (Building)	199,972	8%	188,624	7%	-6%	133,775	5%	-29%
Operations & Maintenance	471,917	19%	338,786	13%	-28%	350,741	12%	4%
Capital Improvements	110,407	5%	265,162	10%	140%	345,520	12%	30%
Debt Services	0	0%	20,700	1%	0%	28,225	1%	36%
Other Costs	182,528	7%	200,195	8%	10%	211,191	7%	5%
Total Expenditures	2,442,312	100%	2,533,654	100%	4%	2,865,707	100%	13%
Amount per Pupil	$10,505		$11,016		5%	$12,736		16%

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.

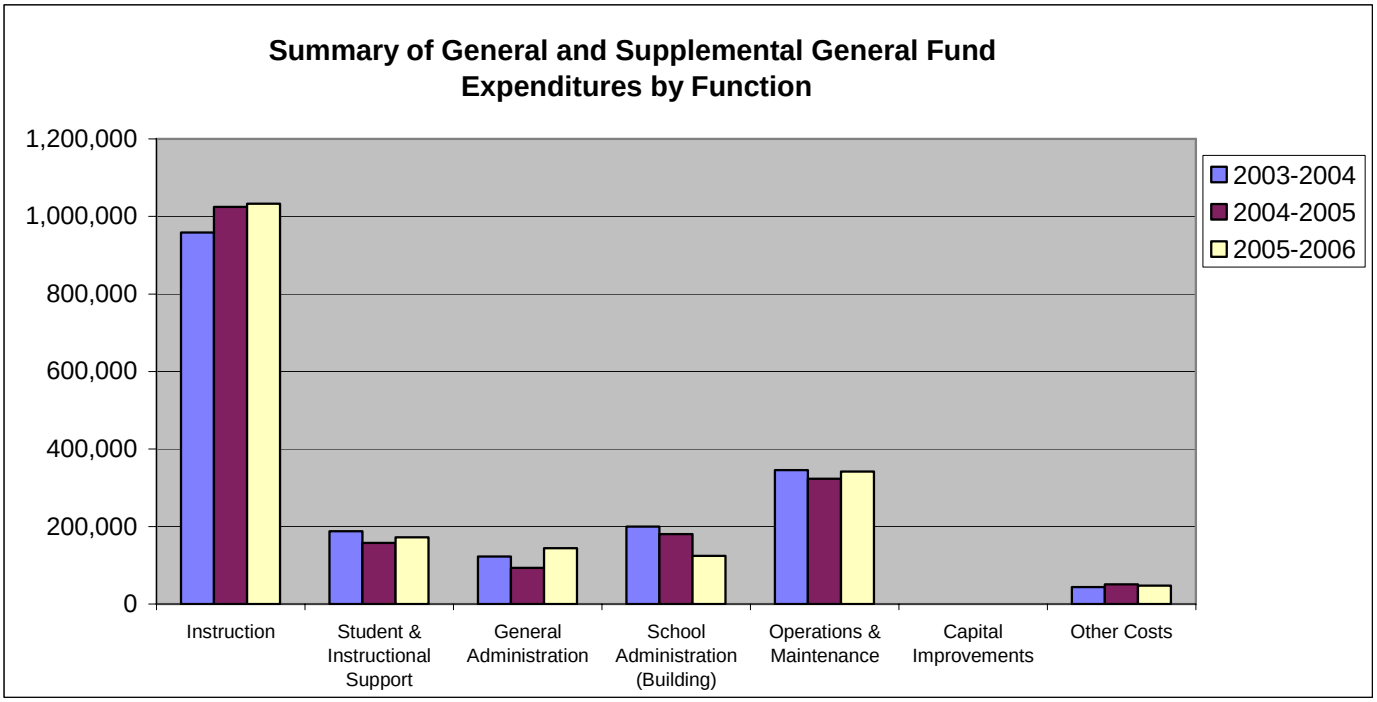
Further definition of what goes into each category:

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



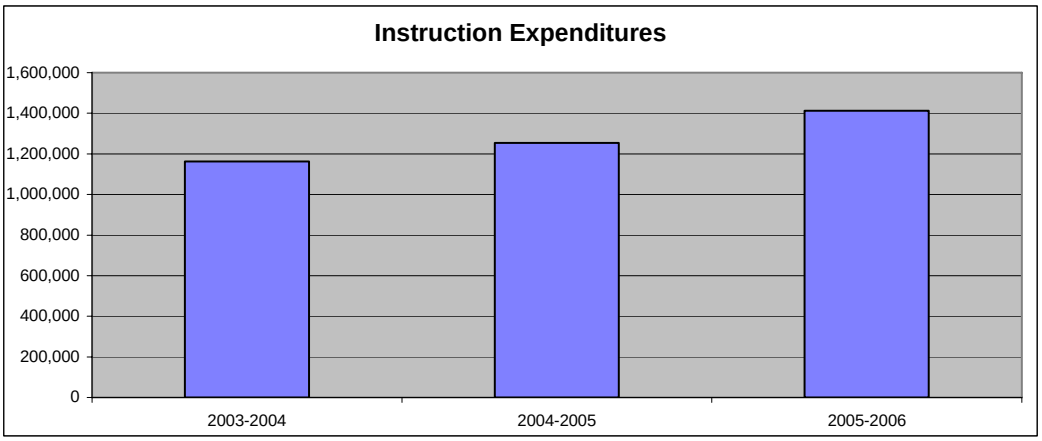
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	958,695	52%	1,024,602	56%	7%	1,033,100	55%	1%
Student & Instructional Support	187,881	10%	157,777	9%	-16%	172,433	9%	9%
General Administration	123,002	7%	93,586	5%	-24%	144,200	8%	54%
School Administration (Building)	199,972	11%	180,308	10%	-10%	124,129	7%	-31%
Operations & Maintenance	345,306	19%	323,075	18%	-6%	341,825	18%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	43,973	2%	51,283	3%	17%	47,185	3%	-8%
Total Expenditures	1,858,829	100%	1,830,631	100%	-2%	1,862,872	100%	2%
Amount per Pupil	$7,995		$7,959		0%	$8,279		4%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	828,210		910,063	10%		915,000	1%
Federal Funds	70,346		58,893	-16%		63,047	7%
Supplemental General	130,485		114,539	-12%		118,100	3%
At Risk (4yr Old)						0	
At Risk (K-12)						45,900	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	0		0	0%		0	0%
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	2,775		0	-100%		0	0%
Special Education	98,885		102,223	3%		200,610	96%
Vocational Education	20,119		15,610	-22%		16,000	2%
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			46,115			53,493	16%
Contingency Reserve	0		0	0%			
Text Book & Student Material	12,945		7,494	-42%			
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	1,163,765		1,254,937	8%		1,412,150	13%
Enrollment (FTE)*	232.5		230.0	-1%		225.0	-2%
Amount per Pupil	5,005		5,456	9%		6,276	15%
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	1,163,765		1,254,937	8%		1,412,150	13%



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.

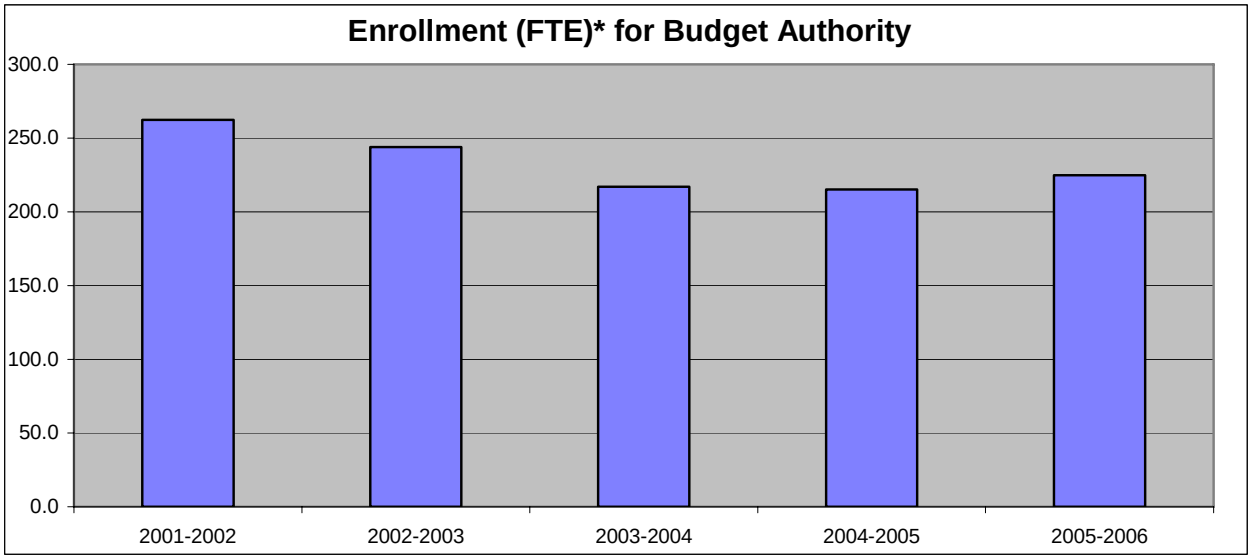
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

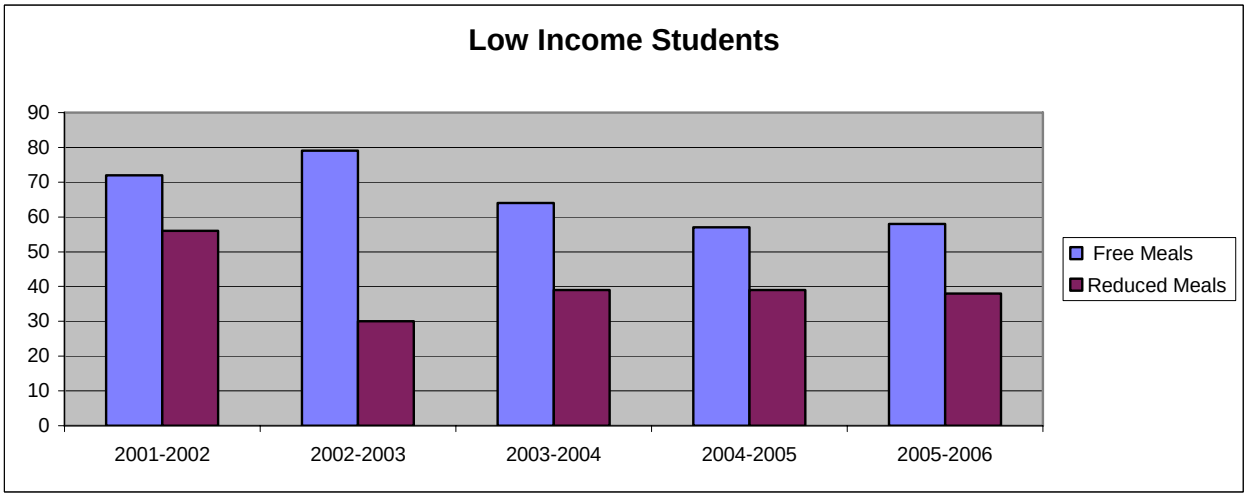
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,807,522	2,871	1,644,522	0		0	160,129
Supplemental General	275,000	12,965	116,903				145,132
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)	47,800	0		0	0	47,800	0
Bilingual Education	0			0	0	0	0
Capital Outlay	345,520	342,062	11,015	0	0	8,000	43,647
Driver Training	0	12,150	0		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	142,991	19,890	1,659	53,977	0	10,000	57,465
Professional Development	17,578	17,297	281	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	17		0	0	0	0
Special Education	253,980	116,130	0	0	0	137,850	0
Vocational Education	16,000			0	0	16,000	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	87,694	0	87,694				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	28,225	14,145	8,171		0		40,266
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	63,047	4,403	xxxxxxxxxxx	58,644	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,085,357	541,930	1,870,245	112,621	0	219,650	446,639
Less Transfers	219,650						
TOTAL Budget Expenditures	$2,865,707						

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)*	262.5	244.0	-7%	217.0	-11%	215.2	-1%	225.0	5%
Number of Students - Free Meals	72	79	10%	64	-19%	57	-11%	58	2%
Number of Students - Reduced Meals	56	30	-46%	39	30%	39	0%	38	-3%

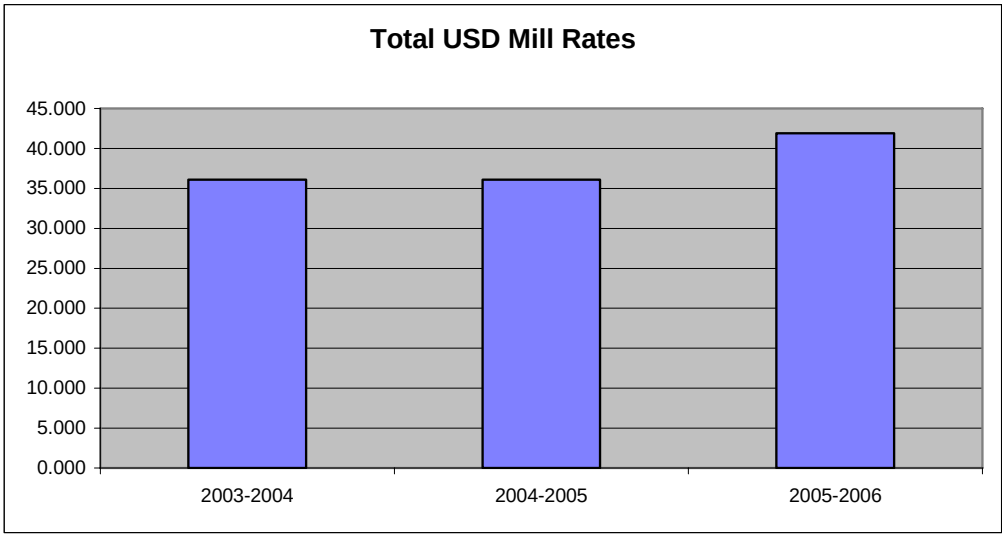




*FTE for state aid and budget authority purposes for general fund.

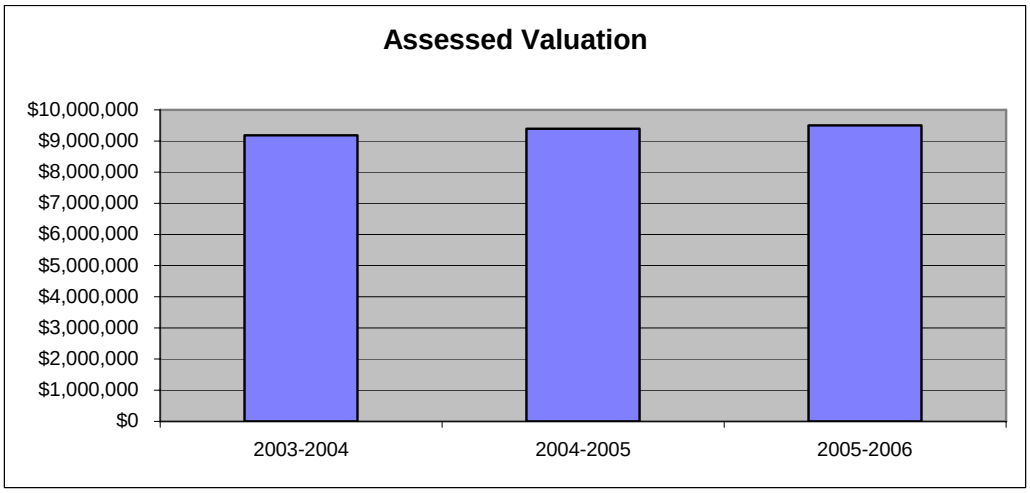
Miscellaneous Information
Mill Rates by Fund

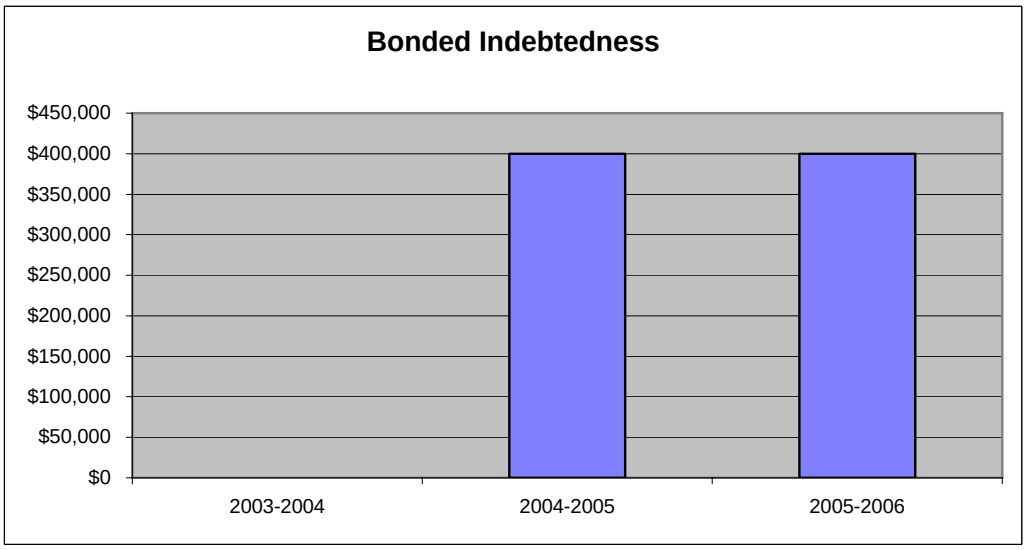
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.080	12.080	13.640
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	4.257
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	**36.080**	**36.080**	**41.897**
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	$9,184,189	$9,393,631	$9,495,938
Bonded Indebtedness	0	400,000	400,000





USD# 278
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-Certified)	2.5	154,459	61,784	2.5	157,948	63,179	2.5	162,500	65,000
Teachers (Full Time)	22.1	859,600	38,896	22.1	857,384	38,796	22.6	878,079	38,853
Other Certified (Licensed) Personnel	0.5	29,438	29,438	0.5	23,787	23,787	0.6	27,148	27,148
Classified Personnel	23.0	390,619	16,983	23.2	398,036	17,157	22.5	401,020	17,823
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