# Budget at a Glance

# 2005 - 2006

**CENTRE**

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## Summary of Total Expenditures By Function
## (All Funds)

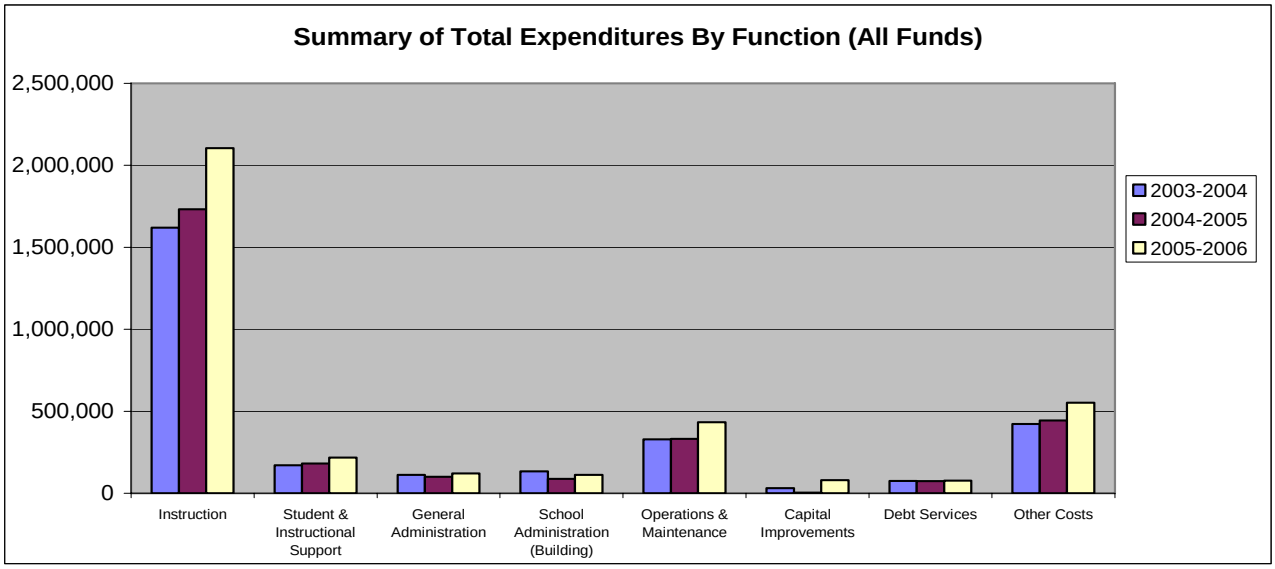
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,619,886 | 56% | 1,732,741 | 58% | 7% | 2,104,056 | 57% | 21% |
| Student & Instructional Support | 171,613 | 6% | 182,108 | 6% | 6% | 218,713 | 6% | 20% |
| General Administration | 112,727 | 4% | 101,708 | 3% | -10% | 121,460 | 3% | 19% |
| School Administration (Building) | 134,269 | 5% | 88,469 | 3% | -34% | 112,355 | 3% | 27% |
| Operations & Maintenance | 328,949 | 11% | 332,510 | 11% | 1% | 434,325 | 12% | 31% |
| Capital Improvements | 31,446 | 1% | 5,214 | 0% | -83% | 80,000 | 2% | 1434% |
| Debt Services | 76,669 | 3% | 74,808 | 3% | -2% | 78,148 | 2% | 4% |
| Other Costs | 422,147 | 15% | 444,882 | 15% | 5% | 551,965 | 15% | 24% |
| **Total Expenditures** | 2,897,706 | 100% | 2,962,440 | 100% | 2% | 3,701,022 | 100% | 25% |
| Amount per Pupil | $10,914 | | $11,179 | | 2% | $12,194 | | 9% |

*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.

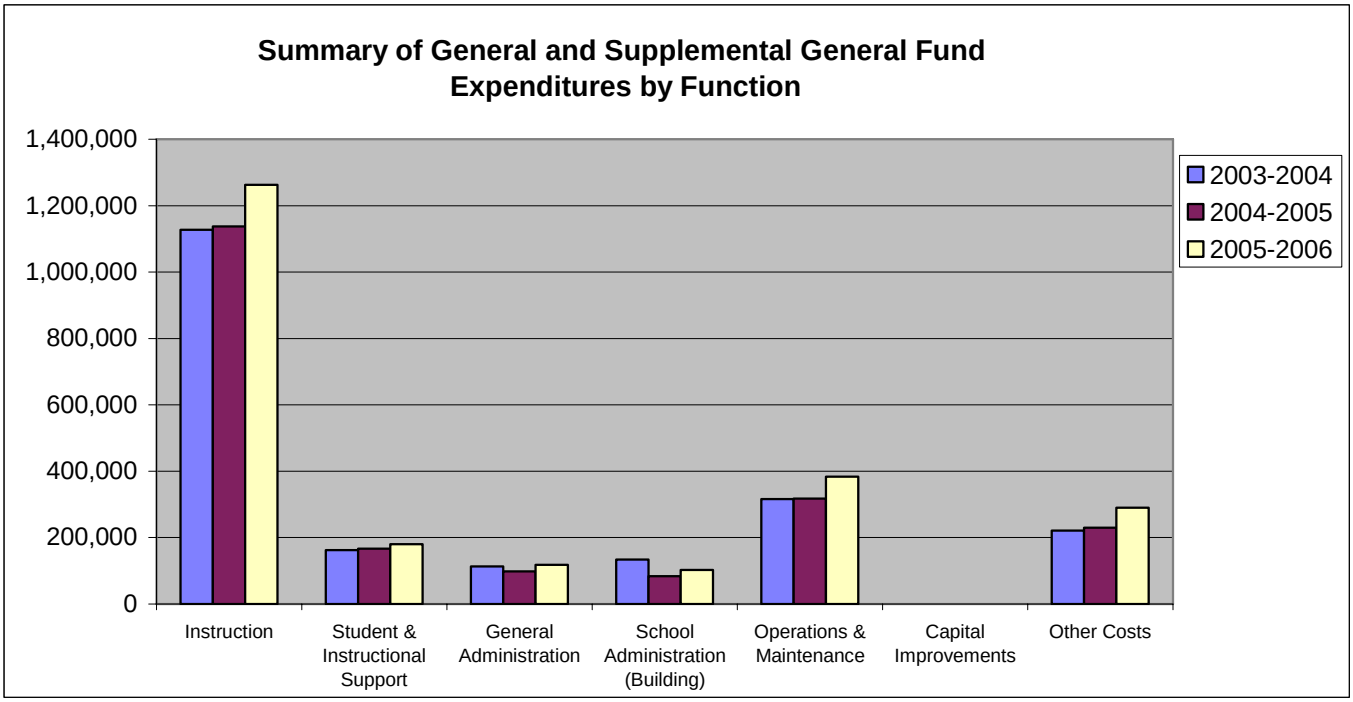
Further definition of what goes into each category:

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



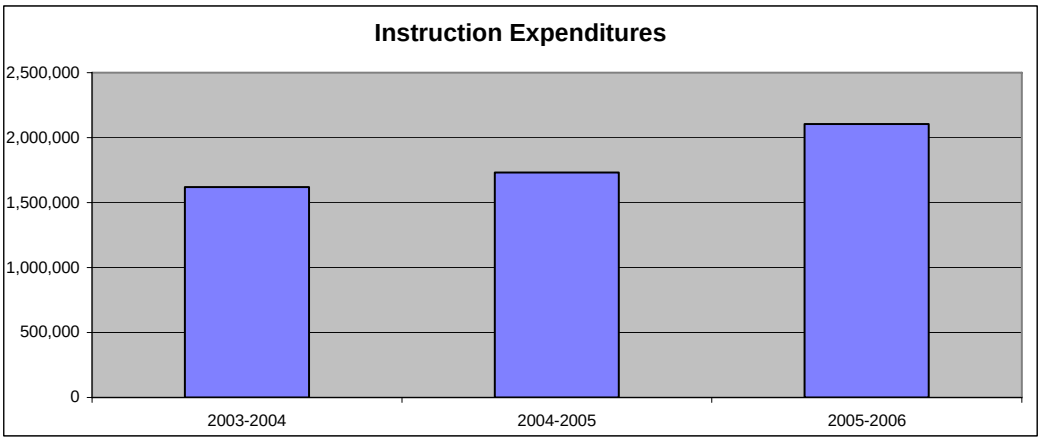
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,127,448 | 54% | 1,137,109 | 56% | 1% | 1,262,510 | 54% | 11% |
| Student & Instructional Support | 162,202 | 8% | 166,431 | 8% | 3% | 180,300 | 8% | 8% |
| General Administration | 112,727 | 5% | 98,083 | 5% | -13% | 118,100 | 5% | 20% |
| School Administration (Building) | 134,269 | 6% | 84,089 | 4% | -37% | 102,750 | 4% | 22% |
| Operations & Maintenance | 316,016 | 15% | 317,605 | 16% | 1% | 383,500 | 16% | 21% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 220,978 | 11% | 229,320 | 11% | 4% | 290,365 | 12% | 27% |
| **Total Expenditures** | 2,073,640 | 100% | 2,032,637 | 100% | -2% | 2,337,525 | 100% | 15% |
| Amount per Pupil | $7,810 | | $7,670 | | -2% | $7,702 | | 0% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|
| General | 1,007,765 | 1,045,796 | 4% | 1,112,510 | 6% |
| Federal Funds | 95,480 | 89,710 | -6% | 83,615 | -7% |
| Supplemental General | 119,683 | 91,313 | -24% | 150,000 | 64% |
| At Risk (4yr Old) | | | | 22,000 | |
| At Risk (K-12) | | | | 100,000 | |
| Bilingual Education | 0 | 0 | 0% | 0 | 0% |
| Capital Outlay | 0 | 0 | 0% | 50,000 | 0% |
| Driver Education | 3,318 | 3,039 | -8% | 8,655 | 185% |
| 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 | 2,678 | 2,736 | 2% | 8,910 | 226% |
| Special Education | 290,546 | 318,848 | 10% | 375,000 | 18% |
| Vocational Education | 98,325 | 112,137 | 14% | 127,900 | 14% |
| Gifts/Grants | 390 | 13,273 | 3303% | 2,131 | -84% |
| 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 | | 52,554 | | 63,335 | 21% |
| Contingency Reserve | 0 | 0 | 0% | | |
| Text Book & Student Material | 1,701 | 3,335 | 96% | | |
| 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** | 1,619,886 | 1,732,741 | 7% | 2,104,056 | 21% |
| Enrollment (FTE)* | 265.5 | 265.0 | 0% | 303.5 | 15% |
| Amount per Pupil | 6,101 | 6,539 | 7% | 6,933 | 6% |
| | | | | | |
| 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** | 1,619,886 | 1,732,741 | 7% | 2,104,056 | 21% |




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.

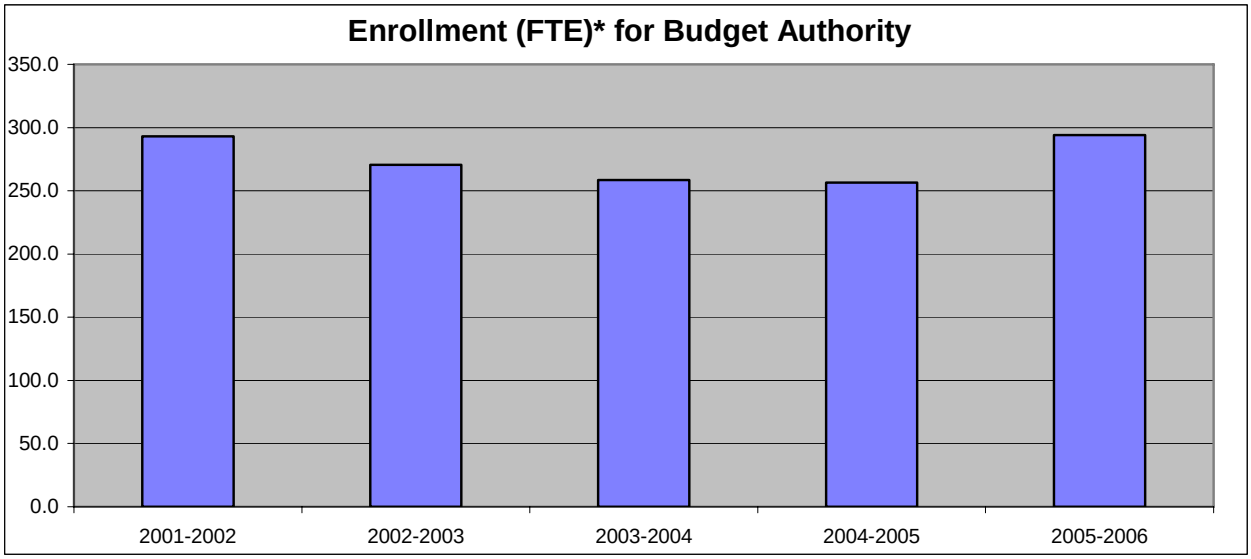
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

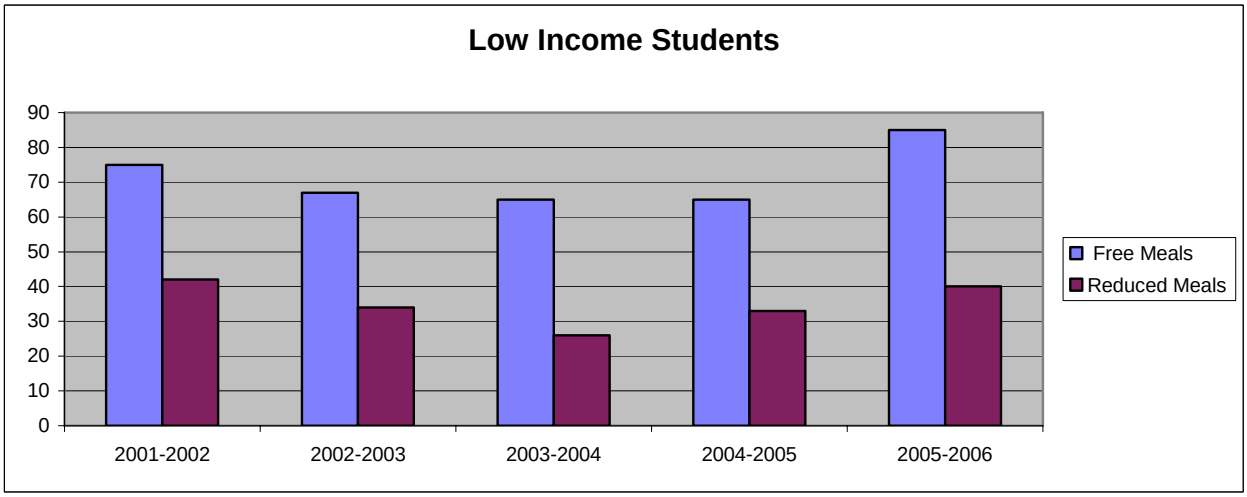
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 2,493,325 | 2 | 2,166,323 | 0 | | 0 | 327,000 |
| Supplemental General | 385,000 | 13,350 | 38,154 | | | | 333,496 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 22,000 | 0 | | 0 | 0 | 22,000 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| At Risk (K-12) | 100,000 | 0 | | 0 | 0 | 100,000 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 230,000 | 337,224 | 1,829 | 0 | 10,000 | 0 | 44,466 |
| Driver Training | 10,055 | 9,282 | 2,080 | | 3 | 0 | 0 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 175,000 | 37,555 | 2,049 | 67,674 | 34 | 20,000 | 65,688 |
| Professional Development | 19,775 | 22,803 | 1,425 | 0 | 22 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 8,910 | 12,876 | | 0 | 4 | 0 | 0 |
| Special Education | 410,000 | 176,657 | 0 | 0 | 0 | 268,800 | 0 |
| Vocational Education | 127,900 | | | 0 | 0 | 130,000 | 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 | 2,131 | 2,131 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 95,963 | 0 | 95,963 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 78,148 | 162,735 | 3,907 | | 0 | | 75,499 |
| 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 | 83,615 | 0 | xxxxxxxxxxx | 83,615 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 4,241,822 | 774,615 | 2,311,730 | 151,289 | 10,063 | 540,800 | 846,149 |
| Less Transfers | 540,800 | | | | | | |
| TOTAL Budget Expenditures | $3,701,022 | | | | | | |

## 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)* | 293.0 | 270.5 | -8% | 258.5 | -4% | 256.5 | -1% | 294.0 | 15% |
| Number of Students - Free Meals | 75 | 67 | -11% | 65 | -3% | 65 | 0% | 85 | 31% |
| Number of Students - Reduced Meals | 42 | 34 | -19% | 26 | -24% | 33 | 27% | 40 | 21% |

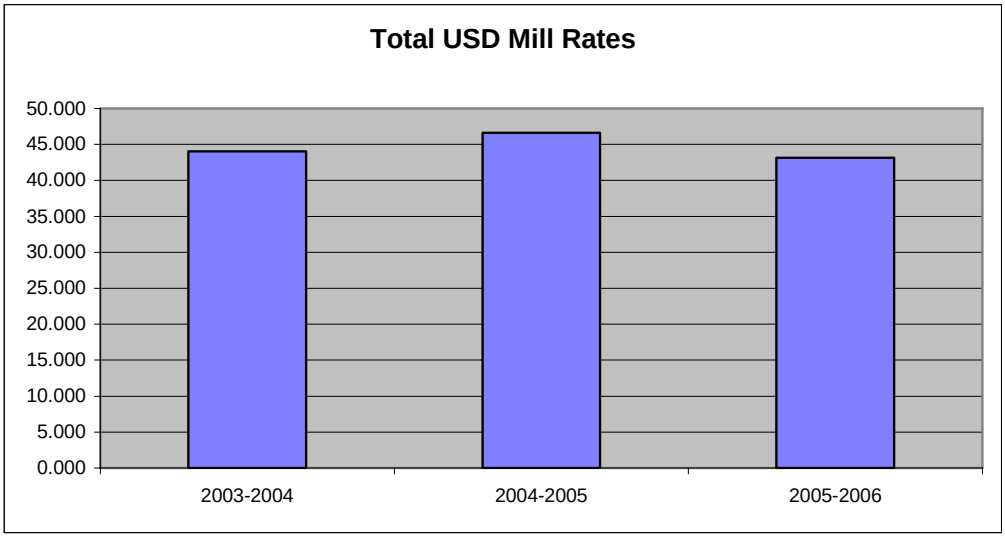



*FTE for state aid and budget authority purposes for general fund.

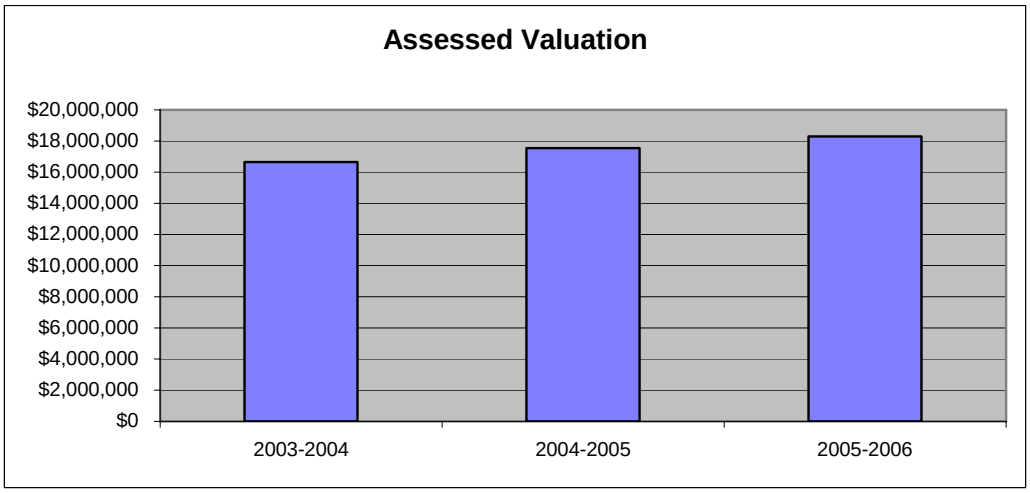
## Miscellaneous Information
## Mill Rates by Fund

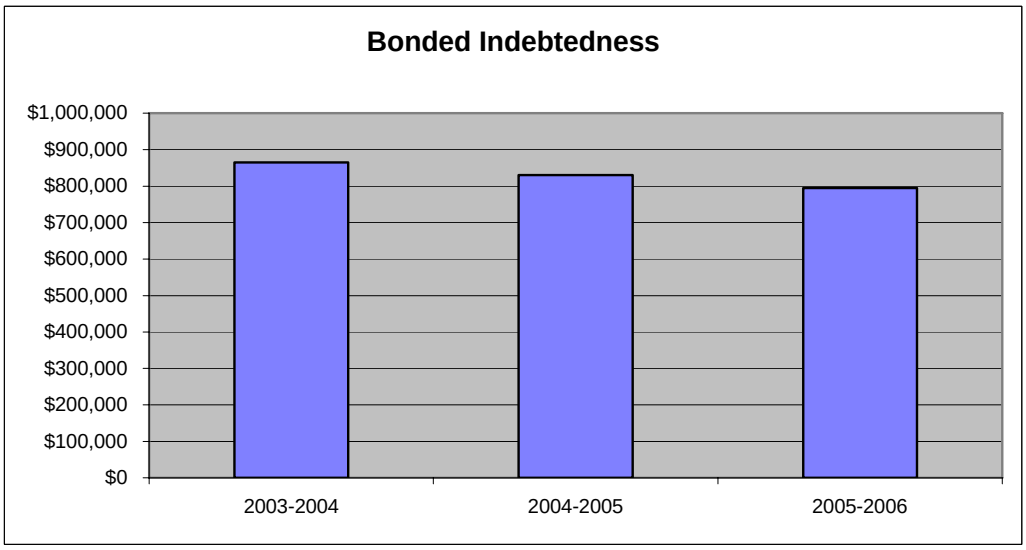
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 15.030 | 18.600 | 17.352 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 3.995 | 2.000 |
| Declining Enrollment | | | 0.000 |
| Special 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 | 5.003 | 4.024 | 3.772 |
| 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** | **44.033** | **46.619** | **43.124** |
| 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 | $16,650,244 | $17,543,762 | $18,285,580 |
| Bonded Indebtedness | 865,000 | 830,000 | 795,000 |



USD# 397
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) | 3.0 | 166,433 | 55,478 | 2.0 | 110,217 | 55,109 | 2.0 | 117,738 | 58,869 |
| Teachers (Full Time) | 26.8 | 1,024,278 | 38,219 | 26.0 | 1,029,040 | 39,578 | 26.0 | 1,066,811 | 41,031 |
| Other Certified (Licensed) Personnel | 2.0 | 71,128 | 35,564 | 2.0 | 83,840 | 41,920 | 2.0 | 87,327 | 43,664 |
| Classified Personnel | 14.6 | 358,767 | 24,573 | 14.6 | 367,014 | 25,138 | 14.6 | 372,223 | 25,495 |
| Substitutes/Temporary Help | XXXXXXX | 60,233 | XXXXXXXXXXX | XXXXXXX | 44,976 | XXXXXXXXXXX | XXXXXXX | 47,000 | 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