Budget at a Glance

2005 - 2006

Kinsley-Offerle

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Summary of Total Expenditures By Function
(All Funds)

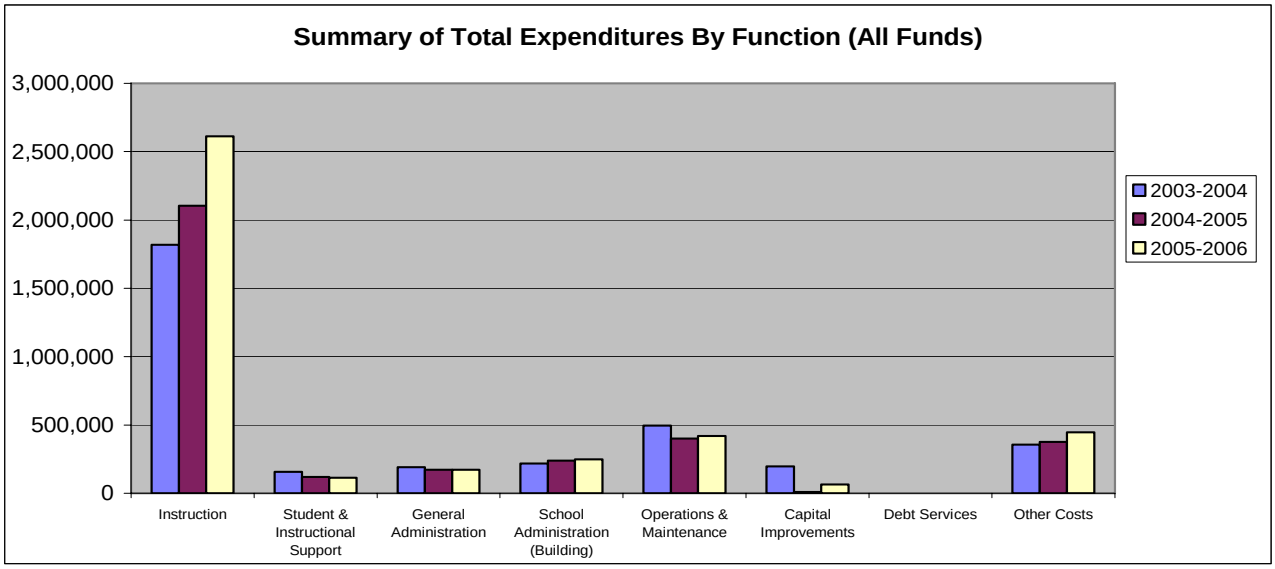
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,818,153	53%	2,104,135	62%	16%	2,612,543	64%	24%
Student & Instructional Support	157,882	5%	118,704	3%	-25%	113,520	3%	-4%
General Administration	192,638	6%	172,740	5%	-10%	172,146	4%	0%
School Administration (Building)	218,342	6%	238,618	7%	9%	249,477	6%	5%
Operations & Maintenance	494,690	14%	400,651	12%	-19%	418,787	10%	5%
Capital Improvements	197,451	6%	9,392	0%	-95%	64,425	2%	586%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	357,494	10%	375,404	11%	5%	445,417	11%	19%
Total Expenditures	3,436,650	100%	3,419,644	100%	0%	4,076,315	100%	19%
Amount per Pupil	$10,439		$10,220		-2%	$12,168		19%

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.

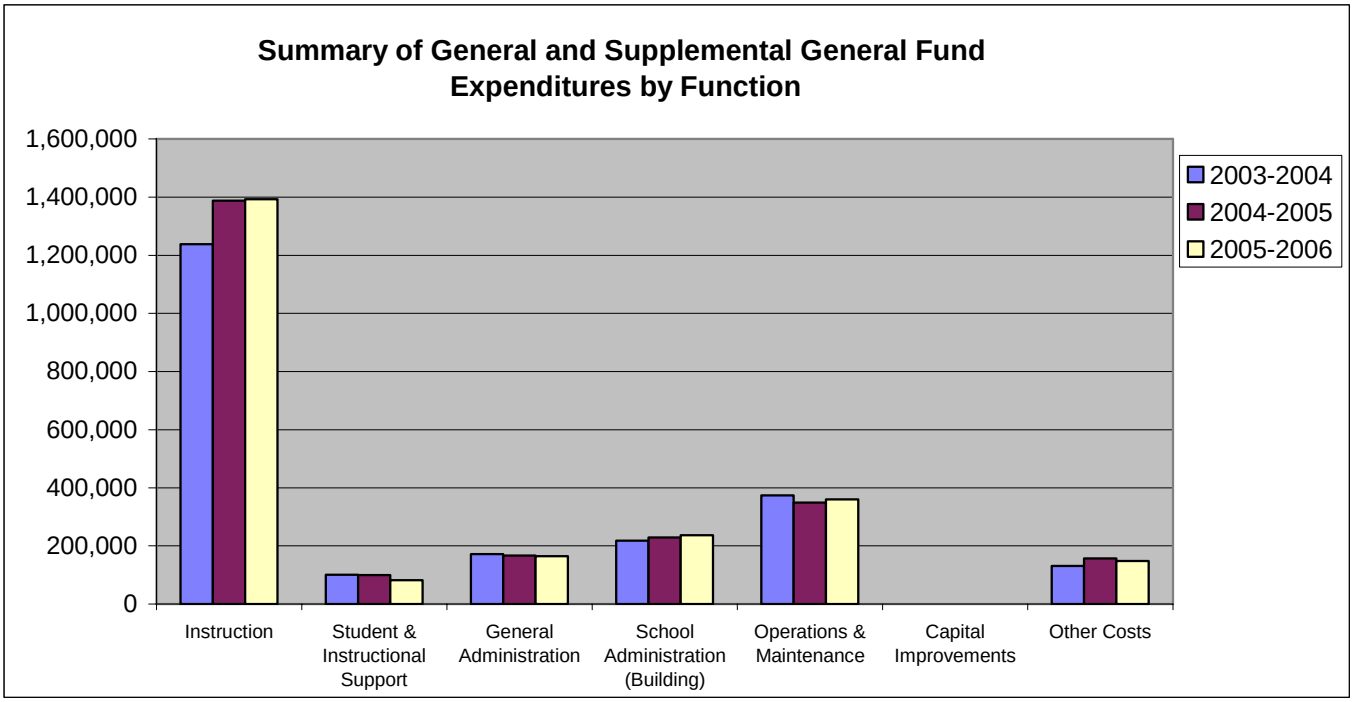
Further definition of what goes into each category:

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



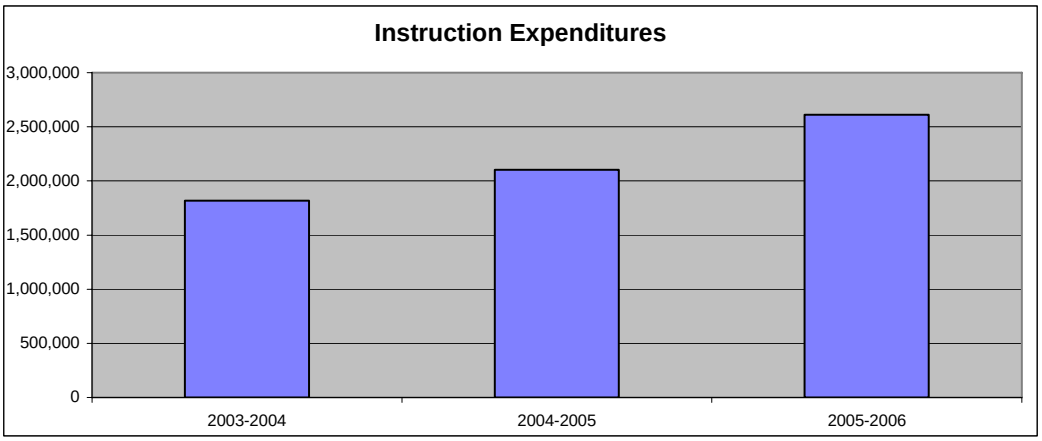
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,237,933	55%	1,388,025	58%	12%	1,393,275	58%	0%
Student & Instructional Support	100,140	4%	99,504	4%	-1%	81,600	3%	-18%
General Administration	171,735	8%	166,710	7%	-3%	164,850	7%	-1%
School Administration (Building)	218,342	10%	228,472	10%	5%	237,200	10%	4%
Operations & Maintenance	373,852	17%	349,387	15%	-7%	359,950	15%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	131,041	6%	157,163	7%	20%	148,150	6%	-6%
Total Expenditures	2,233,043	100%	2,389,261	100%	7%	2,385,025	100%	0%
Amount per Pupil	$6,783		$7,141		5%	$7,119		0%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,137,950		1,309,526	15%		1,313,078	0%
Federal Funds	150,061		180,954	21%		185,597	3%
Supplemental General	99,983		78,499	-21%		80,197	2%
At Risk (4yr Old)						46,000	
At Risk (K-12)						165,000	
Bilingual Education	19,900		17,281	-13%		80,000	363%
Capital Outlay	0		58,253	0%		150,000	157%
Driver Education	10,354		6,024	-42%		12,448	107%
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	335,807		350,508	4%		475,475	36%
Vocational Education	11,975		12,167	2%		40,000	229%
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			53,511			64,748	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	52,123		37,412	-28%			
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	1,818,153		2,104,135	16%		2,612,543	24%
Enrollment (FTE)*	329.2		334.6	2%		335.0	0%
Amount per Pupil	5,523		6,289	14%		7,799	24%
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	1,818,153		2,104,135	16%		2,612,543	24%



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.

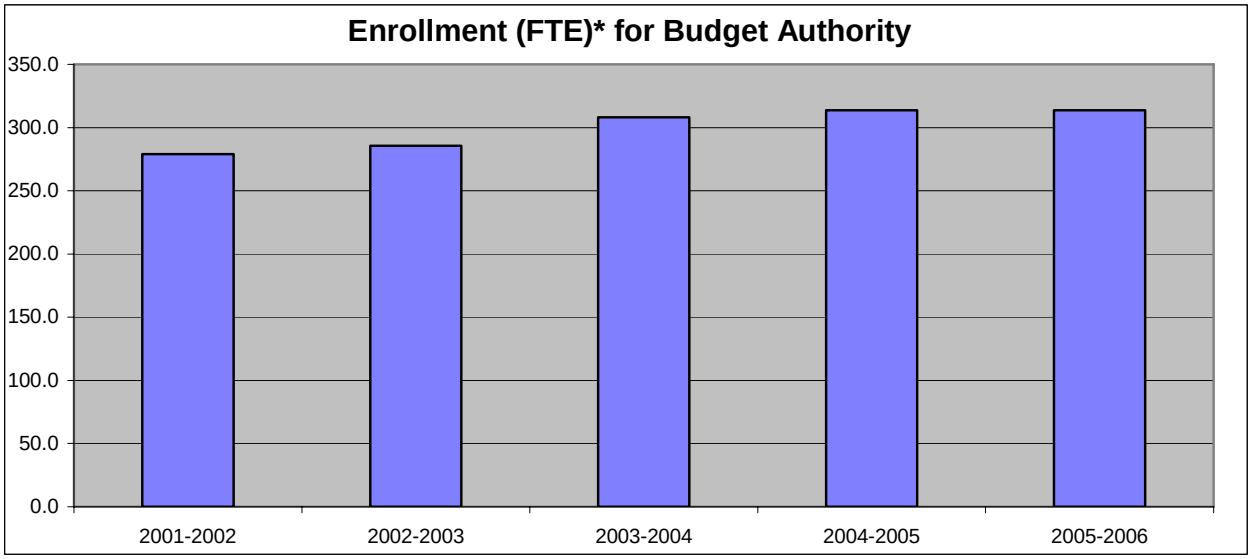
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

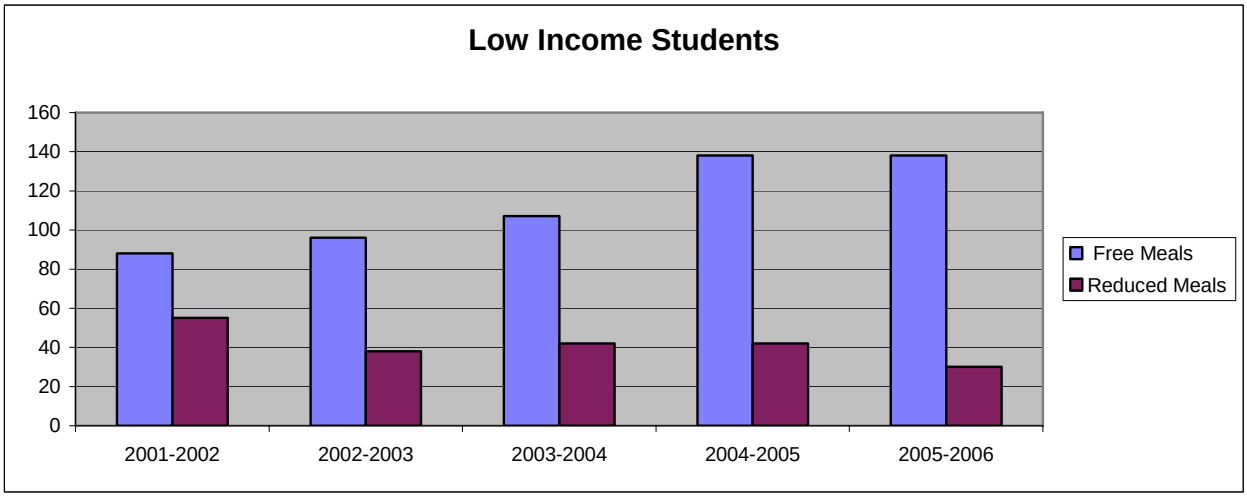
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,647,428	5,488	2,280,111	0		0	361,829
Supplemental General	569,197	59,929	74,736				434,532
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	46,000	0		0	0	46,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	165,000	0		0	0	165,000	0
Bilingual Education	80,000			0	0	80,000	0
Capital Outlay	264,425	147,108	6,436	0	14,000	0	96,881
Driver Training	13,098	8,298	2,800		0	0	2,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	260,000	59,392	2,424	81,999	0	50,000	66,185
Professional Development	26,721	10,066	1,655	0	0	10,000	5,000
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	501,225	60,625	0	0	0	440,600	0
Vocational Education	40,000			0	0	40,000	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	109,224	0	109,224				
Tuition Reimbursement		0	0	0			0
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	185,597	0	xxxxxxxxxxx	185,597	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,907,915	350,906	2,477,386	267,596	14,000	831,600	966,427
Less Transfers	831,600						
TOTAL Budget Expenditures	$4,076,315						

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)*	279.0	285.5	2%	308.2	8%	313.6	2%	313.6	0%
Number of Students - Free Meals	88	96	9%	107	11%	138	29%	138	0%
Number of Students - Reduced Meals	55	38	-31%	42	11%	42	0%	30	-29%

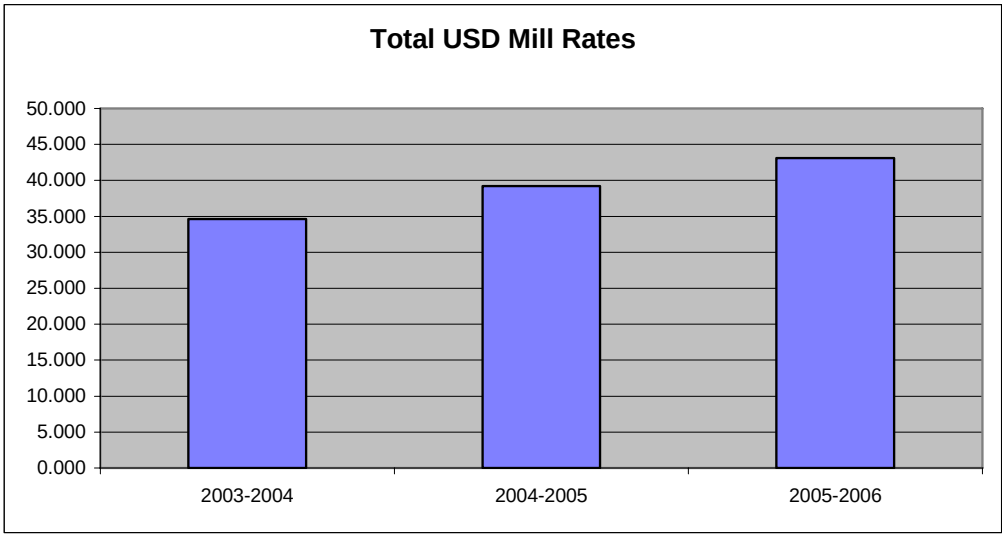




*FTE for state aid and budget authority purposes for general fund.

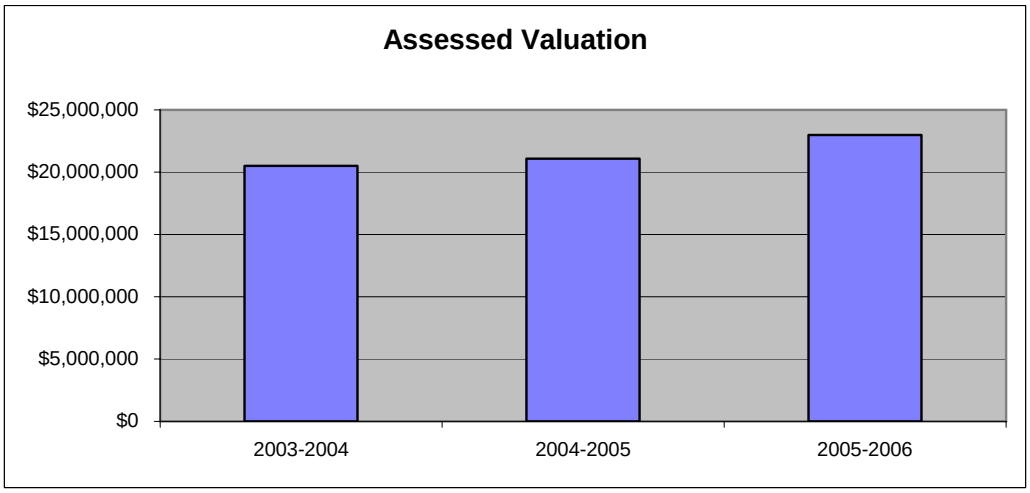
Miscellaneous Information
Mill Rates by Fund

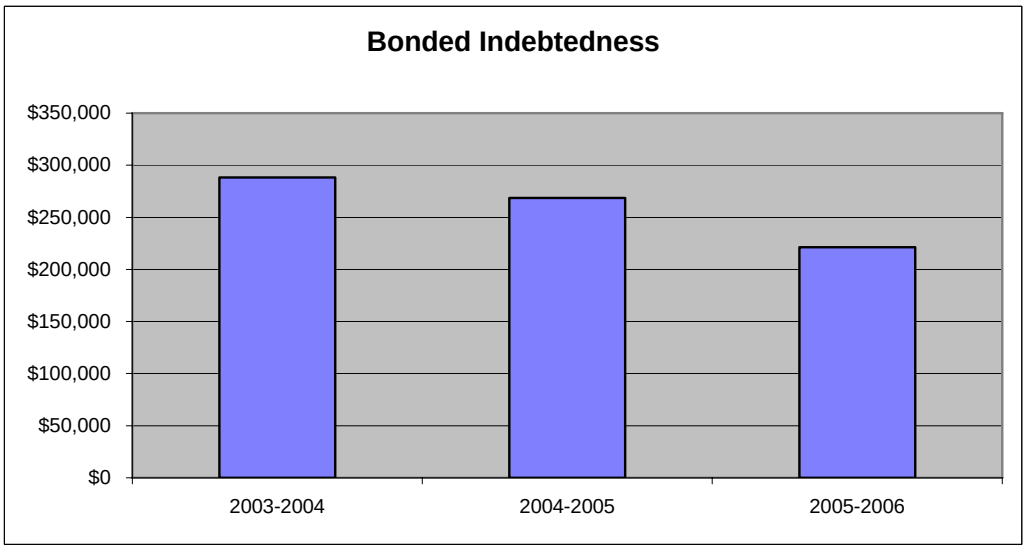
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.260	19.187	19.106
Adult Education	0.000	0.000	0.000
Capital Outlay	3.340	0.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	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	**34.600**	**39.187**	**43.106**
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	$20,497,984	$21,088,659	$22,984,148
Bonded Indebtedness	288,137	268,757	221,375





USD# 347
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	192,109	64,036	3.0	194,863	64,954	3.0	184,000	61,333
Teachers (Full Time)	27.0	834,756	30,917	31.0	945,780	30,509	32.0	982,902	30,716
Other Certified (Licensed) Personnel	1.0	20,961	20,961	1.0	20,955	20,955	1.0	21,000	21,000
Classified Personnel	34.0	374,645	11,019	34.0	524,369	15,423	36.0	546,000	15,167
Substitutes/Temporary Help	XXXXXXX	41,791	XXXXXXXXXXX	XXXXXXX	28,680	XXXXXXXXXXX	XXXXXXX	30,000	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