Budget at a Glance

2004 - 2005

Osage City

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

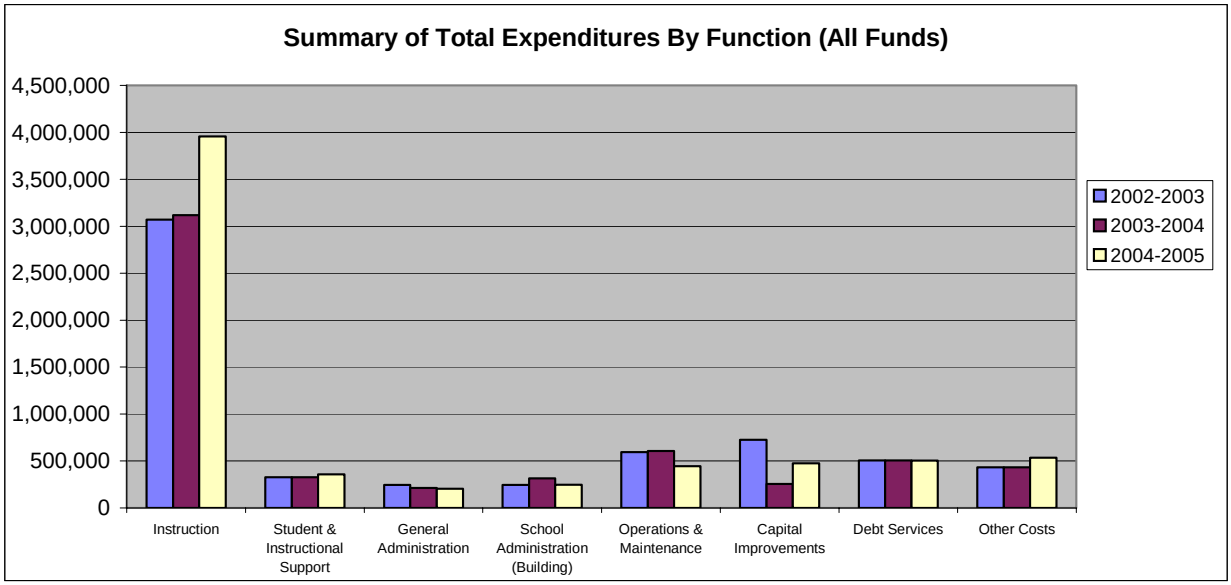
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,070,700	50%	3,117,819	54%	2%	3,957,035	59%	27%
Student & Instructional Support	326,865	5%	326,120	6%	0%	358,108	5%	10%
General Administration	246,282	4%	212,241	4%	-14%	205,044	3%	-3%
School Administration (Building)	246,189	4%	315,253	5%	28%	248,095	4%	-21%
Operations & Maintenance	595,836	10%	607,892	11%	2%	443,124	7%	-27%
Capital Improvements	726,230	12%	255,187	4%	-65%	475,000	7%	86%
Debt Services	506,498	8%	507,848	9%	0%	503,634	7%	-1%
Other Costs	431,829	7%	432,957	7%	0%	536,373	8%	24%
Total Expenditures	6,150,429	100%	5,775,317	100%	-6%	6,726,413	100%	16%
Amount per Pupil	$8,256		$7,670		-7%	$9,664		26%

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.

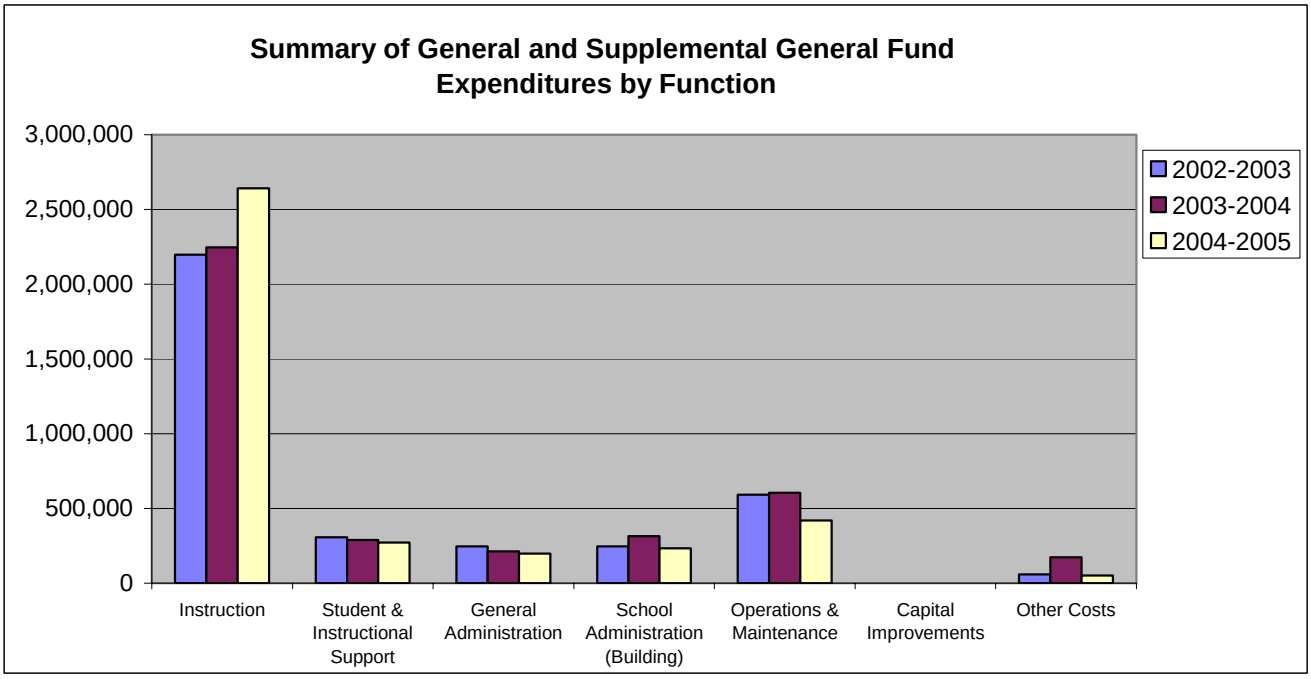
Further definition of what goes into each category:

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



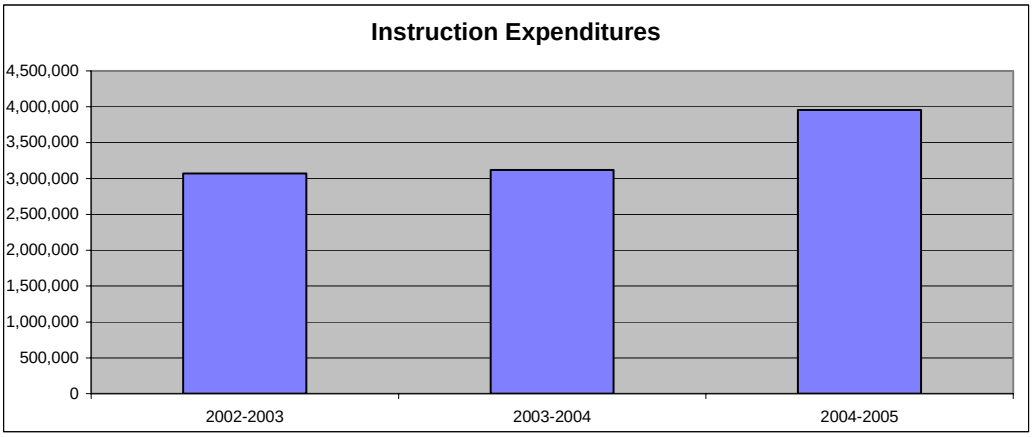
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,196,747	60%	2,246,344	58%	2%	2,641,737	69%	18%
Student & Instructional Support	307,842	8%	289,492	8%	-6%	272,213	7%	-6%
General Administration	246,282	7%	212,241	6%	-14%	198,400	5%	-7%
School Administration (Building)	246,189	7%	315,253	8%	28%	233,811	6%	-26%
Operations & Maintenance	592,790	16%	604,900	16%	2%	419,368	11%	-31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	59,623	2%	174,863	5%	193%	52,319	1%	-70%
Total Expenditures	3,649,473	100%	3,843,093	100%	5%	3,817,848	100%	-1%
Amount per Pupil	$4,899		$5,104		4%	$5,485		7%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,196,747		2,246,344	2%		2,541,737	13%
Federal Funds	121,390		102,398	-16%		110,991	8%
Supplemental General	0		0	0%		100,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	-124		0	-100%		214,503	0%
Driver Education	11,767		12,565	7%		25,770	105%
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	14,995		11,525	-23%		17,922	56%
Special Education	692,776		715,632	3%		792,095	11%
Technology Education	0						
Transportation	0						
Vocational Education	33,149		29,355	-11%		57,000	94%
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						97,017	
Contingency Reserve	0		0	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	3,070,700		3,117,819	2%		3,957,035	27%
Enrollment (FTE)*	745.0		753.0	1%		696.0	-8%
Amount per Pupil	4,122		4,141	0%		5,685	37%
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	3,070,700		3,117,819	2%		3,957,035	27%



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.

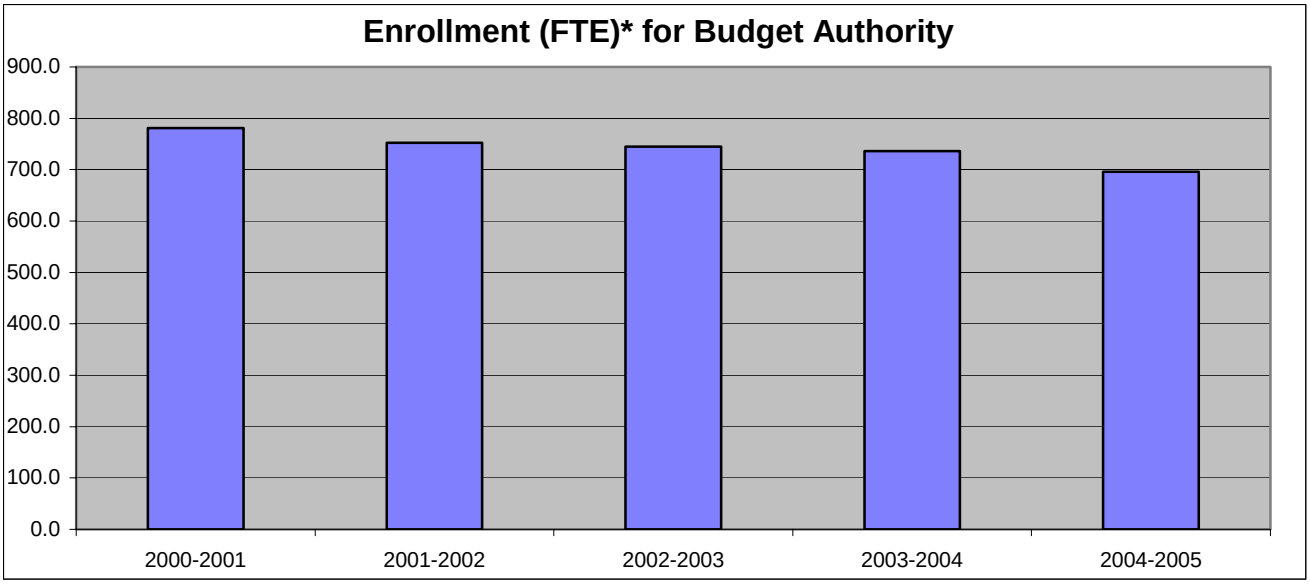
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

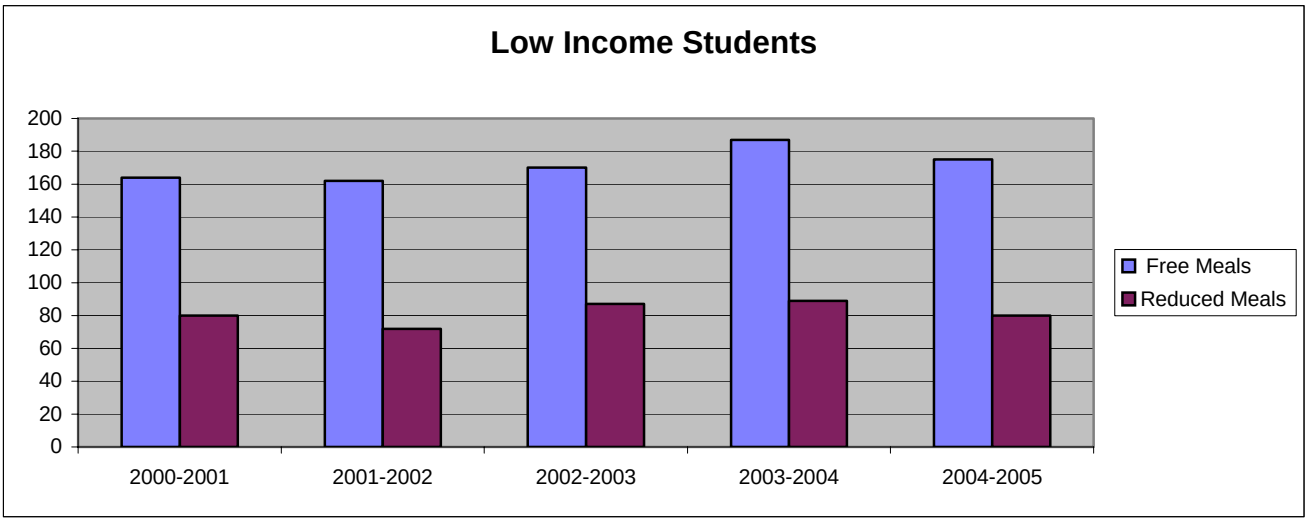
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,722,904	0	4,296,331	0		0	426,573
Supplemental General	100,000	0	50,570				49,430
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	689,503	482,683		0	0	94,056	112,764
Driver Training	36,428	22,428	0		0	10,000	4,000
Extraordinary School Program	0	0			0	0	0
Food Service	363,433	63,826	4,053	119,225	0	60,000	116,329
Professional Development	71,090	47,090	4,000	0	0	20,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	18,999	3,999		0	0	11,000	4,000
Special Education	900,427	150,427	0	0	0	750,000	0
Vocational Education	60,000			0	0	60,000	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	153,160	0	153,160				
Bond and Interest #1	503,634	619,388	196,347		0		319,203
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	111,891	0	xxxxxxxxxxx	111,891	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,731,469	1,389,841	4,704,461	231,116	0	1,005,056	1,032,299
Less Transfers	1,005,056						
TOTAL Budget Expenditures	$6,726,413						

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)*	781.1	752.5	-4%	745.0	-1%	736.6	-1%	696.0	-6%
Number of Students - Free Meals	164	162	-1%	170	5%	187	10%	175	-6%
Number of Students - Reduced Meals	80	72	-10%	87	21%	89	2%	80	-10%

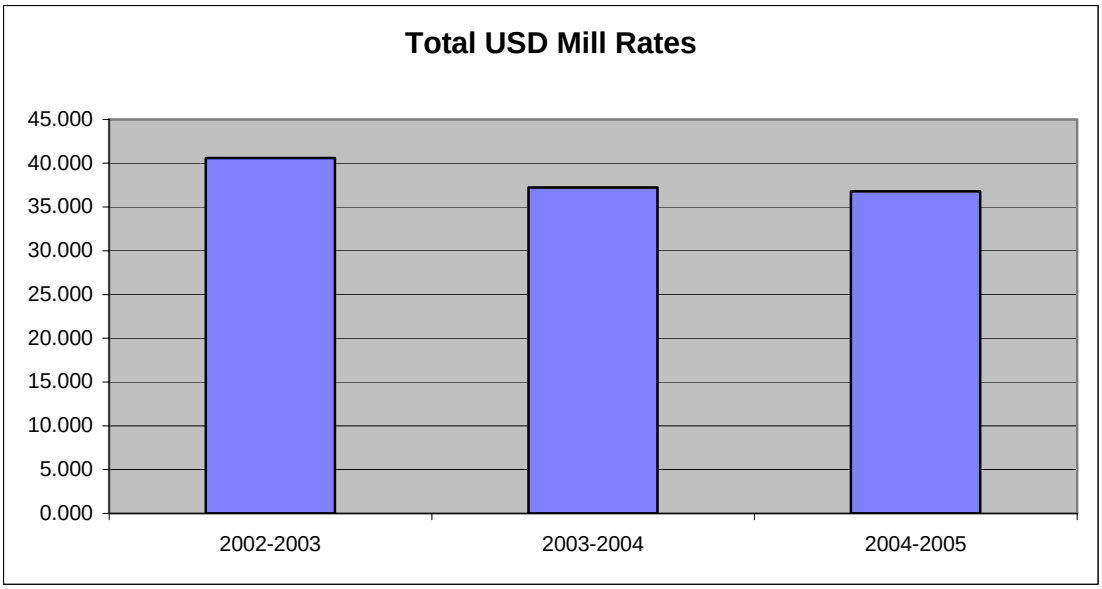




*FTE for state aid and budget authority purposes for general fund.

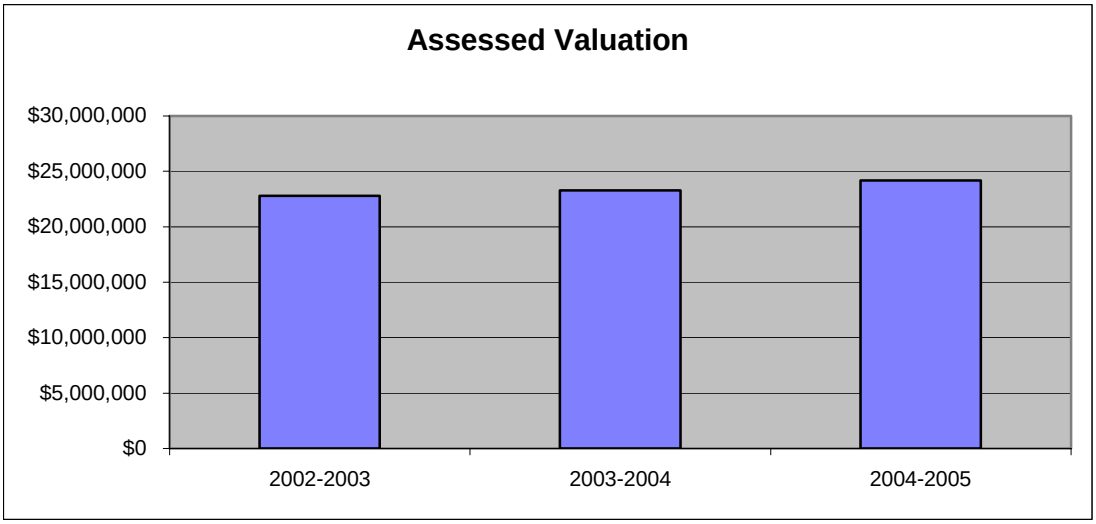
Miscellaneous Information
Mill Rates by Fund

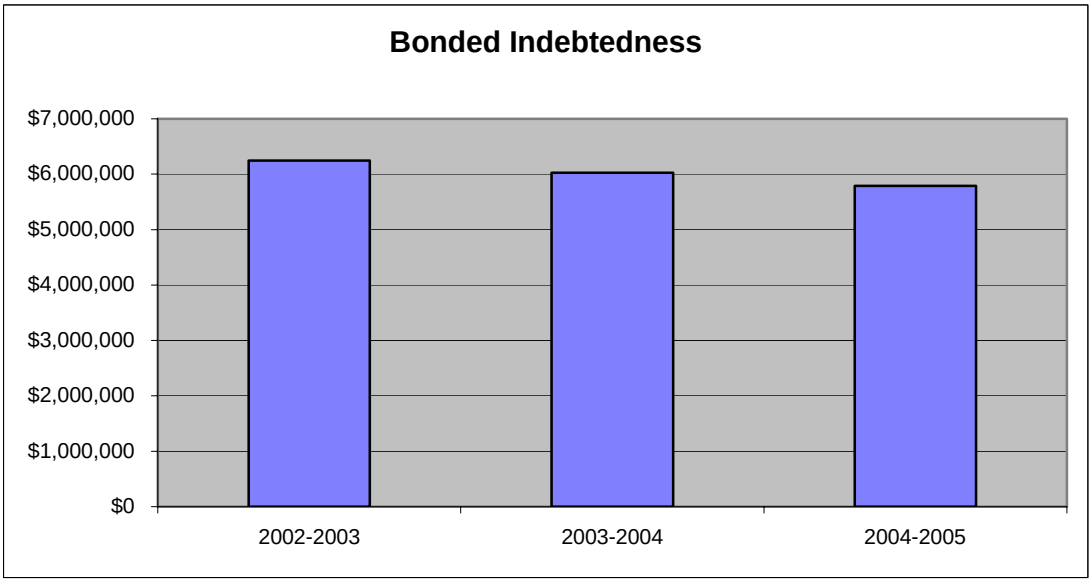
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	0.000	0.000	2.329
Adult Education	0.000	0.000	0.000
Capital Outlay	3.987	4.008	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	16.596	13.213	10.466
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	**40.583**	**37.221**	**36.795**
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	0.994	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.994**	**0.000**	**0.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$22,782,425	$23,268,386	$24,174,361
Bonded Indebtedness	6,245,000	6,025,000	5,790,000





USD# 420
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)	3.0	220,947	73,649	4.0	272,176	68,044	4.0	280,000	70,000
Teachers (Full Time)	46.0	1,791,229	38,940	46.0	1,726,383	37,530	45.0	1,685,000	37,444
Other Certified (Licensed) Personnel	5.0	193,309	38,662	5.0	180,002	36,000	5.0	185,000	37,000
Classified Personnel	24.3	671,507	27,634	25.3	687,990	27,193	25.3	708,000	27,984
Substitutes/Temporary Help	XXXXXXX	49,358	XXXXXXXXXXX	XXXXXXX	33,030	XXXXXXXXXXX	XXXXXXX	40,000	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