Budget at a Glance

2005 - 2006

Solomon

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Summary of Total Expenditures By Function
(All Funds)

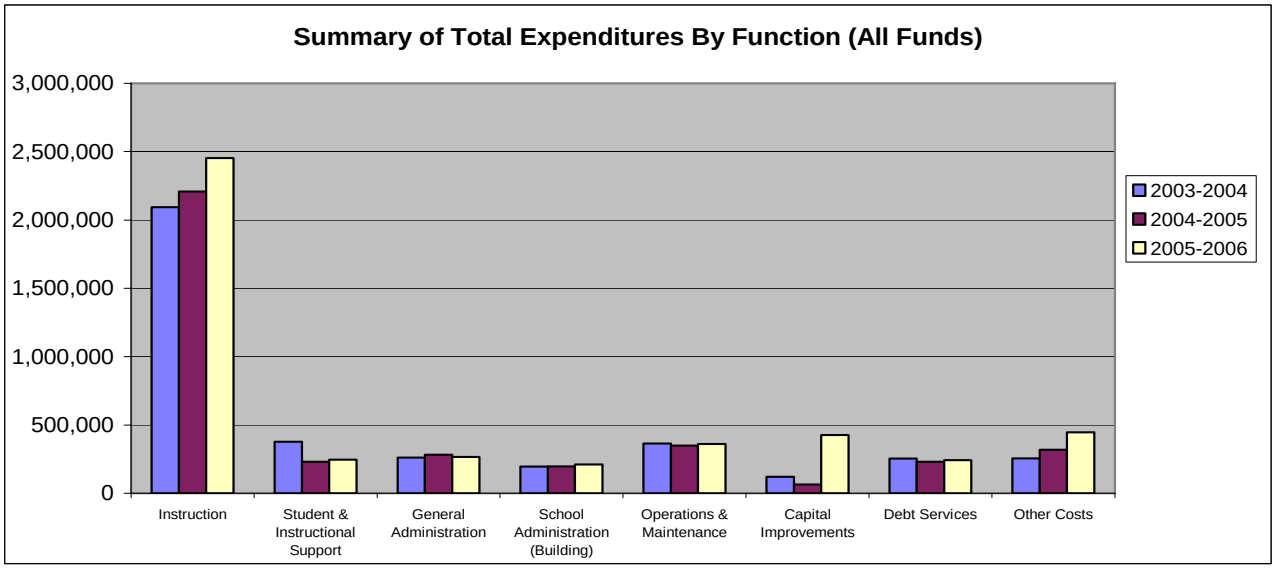
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,095,170	53%	2,208,522	57%	5%	2,453,420	53%	11%
Student & Instructional Support	378,371	10%	232,391	6%	-39%	246,127	5%	6%
General Administration	261,910	7%	282,788	7%	8%	265,590	6%	-6%
School Administration (Building)	195,177	5%	196,609	5%	1%	211,633	5%	8%
Operations & Maintenance	364,949	9%	348,715	9%	-4%	360,479	8%	3%
Capital Improvements	122,072	3%	64,339	2%	-47%	427,312	9%	564%
Debt Services	254,471	6%	230,760	6%	-9%	242,110	5%	5%
Other Costs	256,030	7%	319,441	8%	25%	445,616	10%	39%
Total Expenditures	3,928,150	100%	3,883,565	100%	-1%	4,652,287	100%	20%
Amount per Pupil	$9,443		$9,627		2%	$11,237		17%

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.

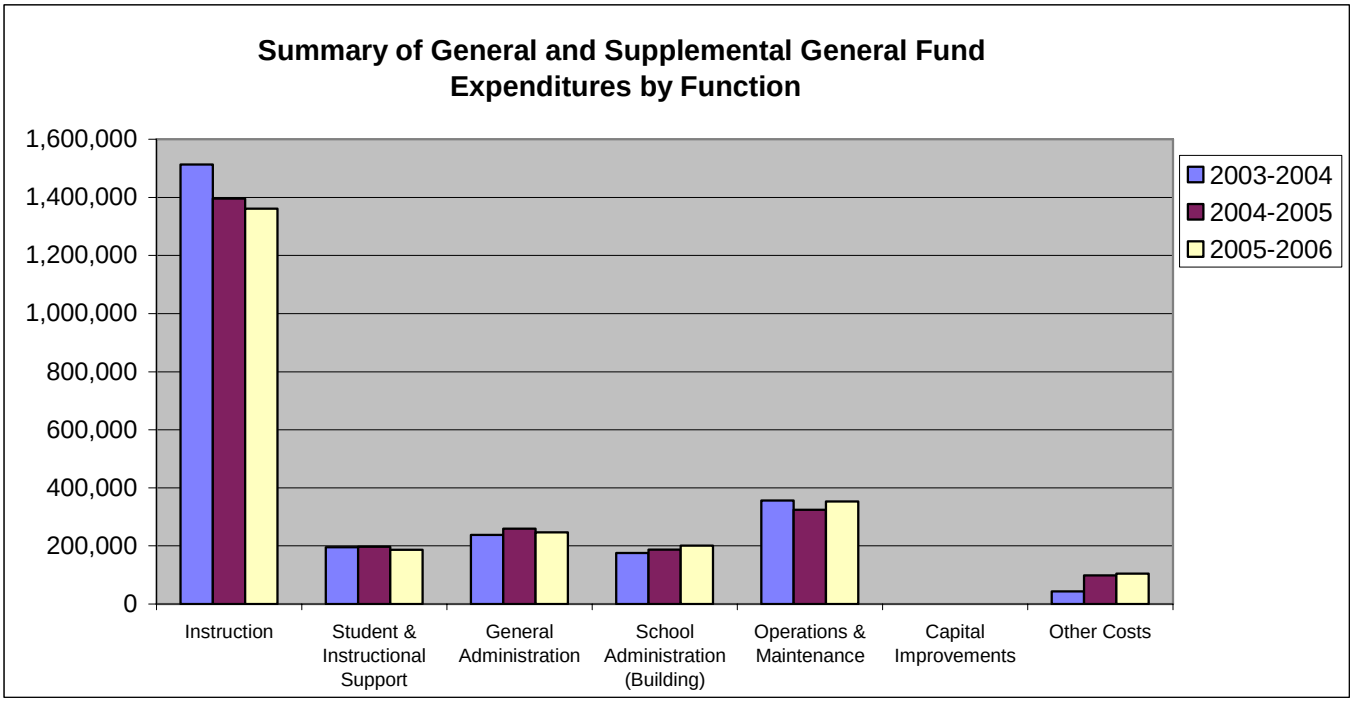
Further definition of what goes into each category:

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



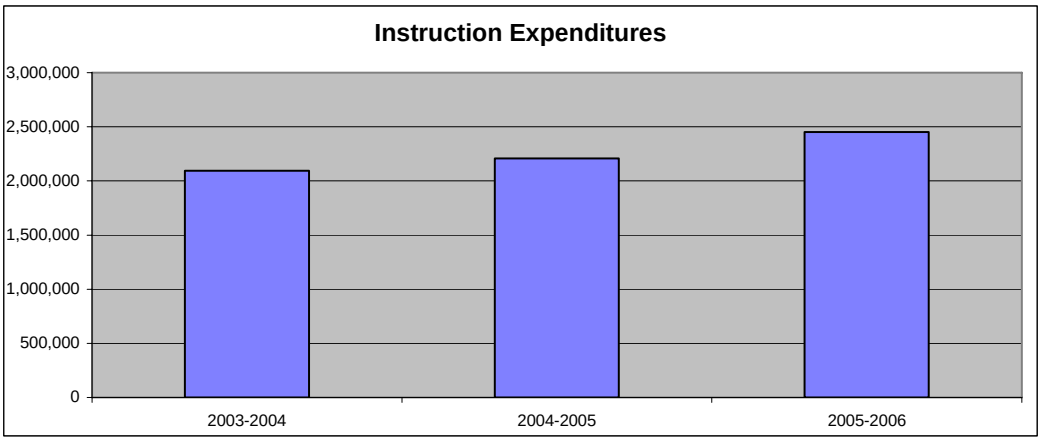
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,512,794	60%	1,396,163	57%	-8%	1,361,053	55%	-3%
Student & Instructional Support	195,919	8%	197,882	8%	1%	186,900	8%	-6%
General Administration	237,529	9%	259,755	11%	9%	246,960	10%	-5%
School Administration (Building)	175,833	7%	187,697	8%	7%	201,150	8%	7%
Operations & Maintenance	355,941	14%	324,783	13%	-9%	353,400	14%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	42,943	2%	98,430	4%	129%	104,900	4%	7%
Total Expenditures	2,520,959	100%	2,464,710	100%	-2%	2,454,363	100%	0%
Amount per Pupil	$6,060		$6,110		1%	$5,928		-3%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,391,182		1,259,519	-9%		1,208,053	-4%
Federal Funds	89,387		207,280	132%		263,700	27%
Supplemental General	121,612		136,644	12%		153,000	12%
At Risk (4yr Old)						0	
At Risk (K-12)						166,943	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		789	0%		0	-100%
Driver Education	4,998		5,655	13%		14,701	160%
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	5,824		6,215	7%		0	-100%
Special Education	287,718		316,760	10%		379,570	20%
Vocational Education	172,971		172,805	0%		186,208	8%
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			64,829			81,245	25%
Contingency Reserve	0		17,200	0%			
Text Book & Student Material	21,478		20,826	-3%			
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	2,095,170		2,208,522	5%		2,453,420	11%
Enrollment (FTE)*	416.0		403.4	-3%		414.0	3%
Amount per Pupil	5,036		5,475	9%		5,926	8%
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	2,095,170		2,208,522	5%		2,453,420	11%



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.

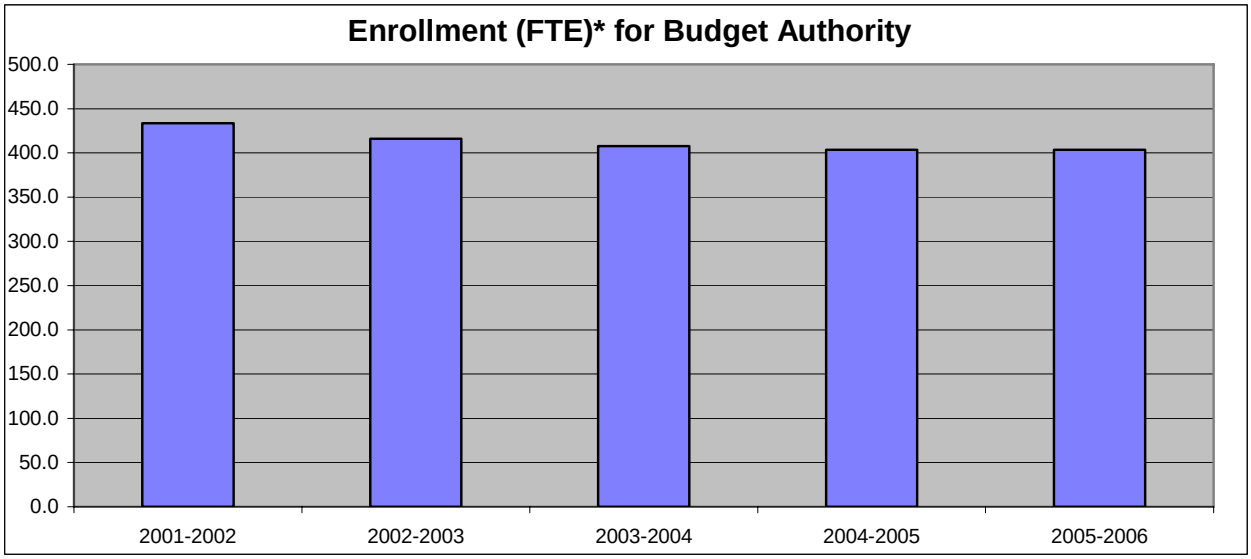
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

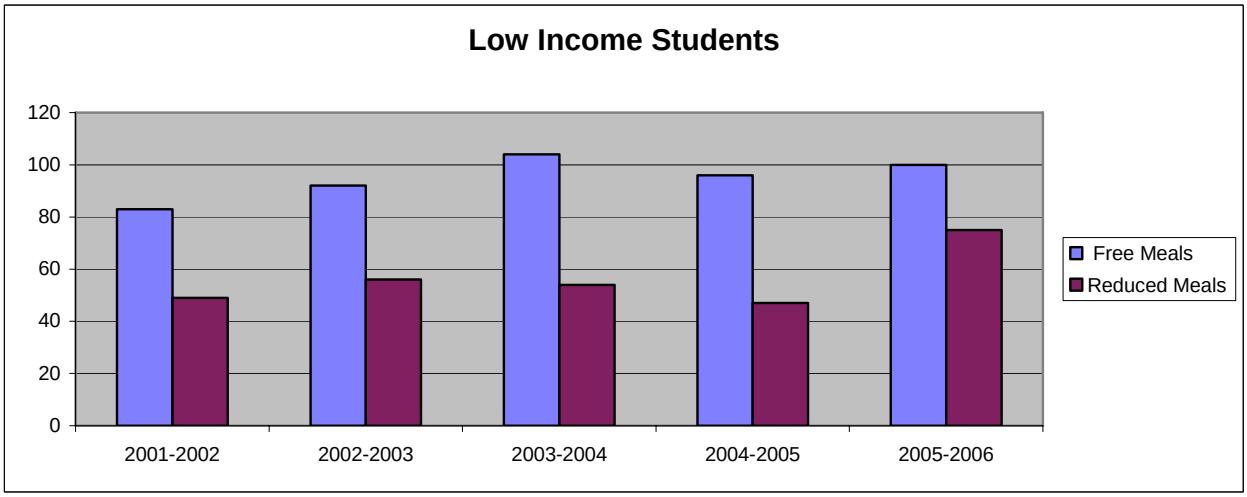
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,988,414	591	2,674,844	0		0	312,979
Supplemental General	320,000	16,127	137,504				166,369
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)	166,943	0		0	0	166,943	0
Bilingual Education	0			0	0	0	0
Capital Outlay	444,673	272,097	21,944	0	15,000	56,000	79,632
Driver Training	14,701	3,301	2,800		0	5,000	3,600
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	205,173	17,143	2,858	71,772	0	20,000	93,400
Professional Development	9,606	0	606	0	0	9,000	0
Parent Education Program	9,214	0	0	0	0	9,214	0
Summer School	0	3,668		0	0	0	0
Special Education	499,176	97,490	0	0	0	401,686	0
Vocational Education	186,208			0	0	186,208	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	131,040	0	131,040				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	242,110	401,487	72,633		0		155,255
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	289,080	115,884	xxxxxxxxxxx	173,196	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,506,338	927,788	3,044,229	244,968	15,000	854,051	811,235
Less Transfers	854,051						
TOTAL Budget Expenditures	$4,652,287						

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)*	433.5	416.0	-4%	407.7	-2%	403.4	-1%	403.4	0%
Number of Students - Free Meals	83	92	11%	104	13%	96	-8%	100	4%
Number of Students - Reduced Meals	49	56	14%	54	-4%	47	-13%	75	60%

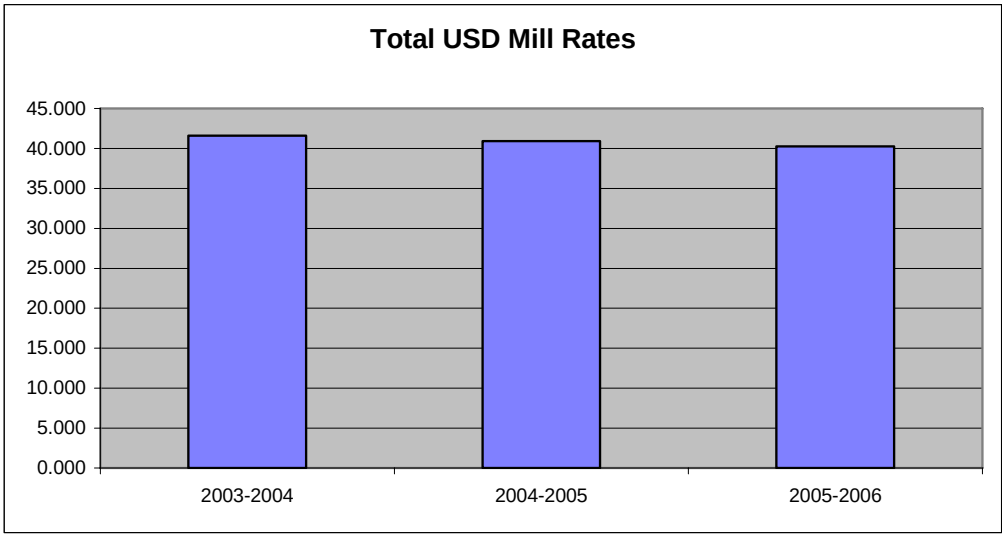




*FTE for state aid and budget authority purposes for general fund.

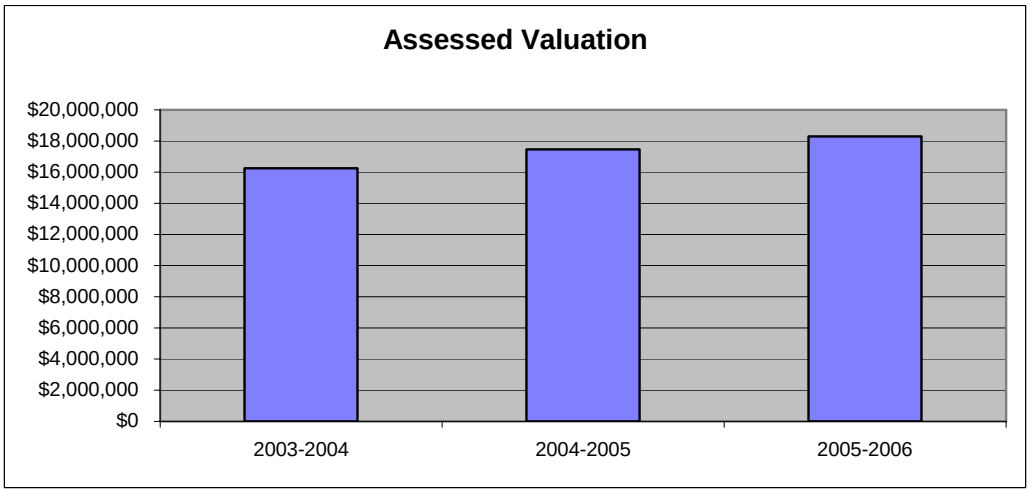
Miscellaneous Information
Mill Rates by Fund

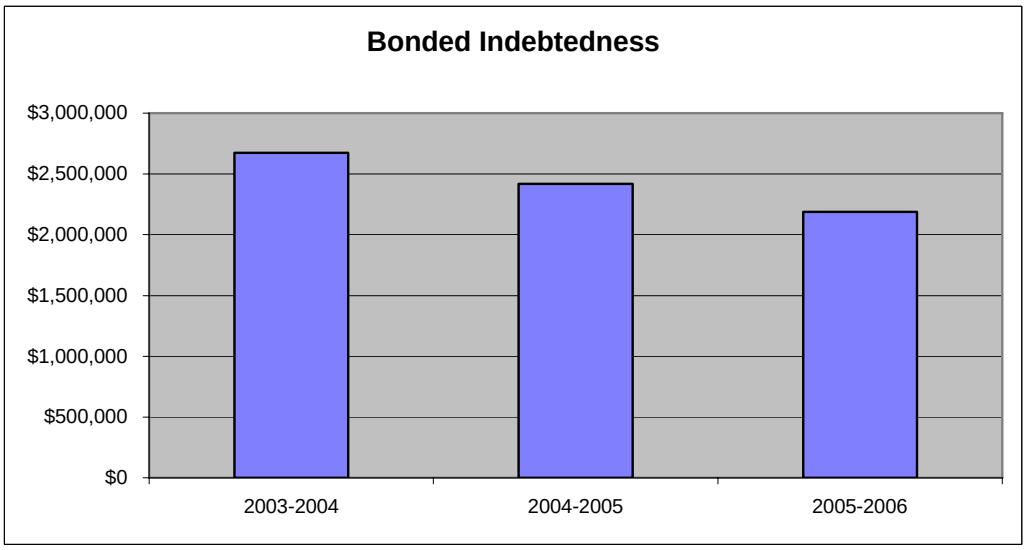
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.540	8.744	8.702
Adult Education	0.000	0.000	0.000
Capital Outlay	3.920	3.978	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.150	8.196	7.534
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	**41.610**	**40.918**	**40.236**
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	0.990	0.993	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**0.993**	**1.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$16,252,309	$17,467,403	$18,286,861
Bonded Indebtedness	2,673,542	2,419,070	2,188,310





USD# 393
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	7.2	316,576	43,969	6.0	293,769	48,962	6.0	318,457	53,076
Teachers (Full Time)	30.0	1,319,533	43,984	29.0	1,169,157	40,316	30.0	1,259,115	41,971
Other Certified (Licensed) Personnel	3.0	103,885	34,628	3.5	146,191	41,769	3.5	153,500	43,857
Classified Personnel	16.0	333,824	20,864	20.0	499,532	24,977	20.0	544,508	27,225
Substitutes/Temporary Help	XXXXXX	81,568	XXXXXXXXXXX	XXXXXX	34,666	XXXXXXXXXXX	XXXXXX	36,399	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