Budget at a Glance

2005 - 2006

Logan

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Summary of Total Expenditures By Function
(All Funds)

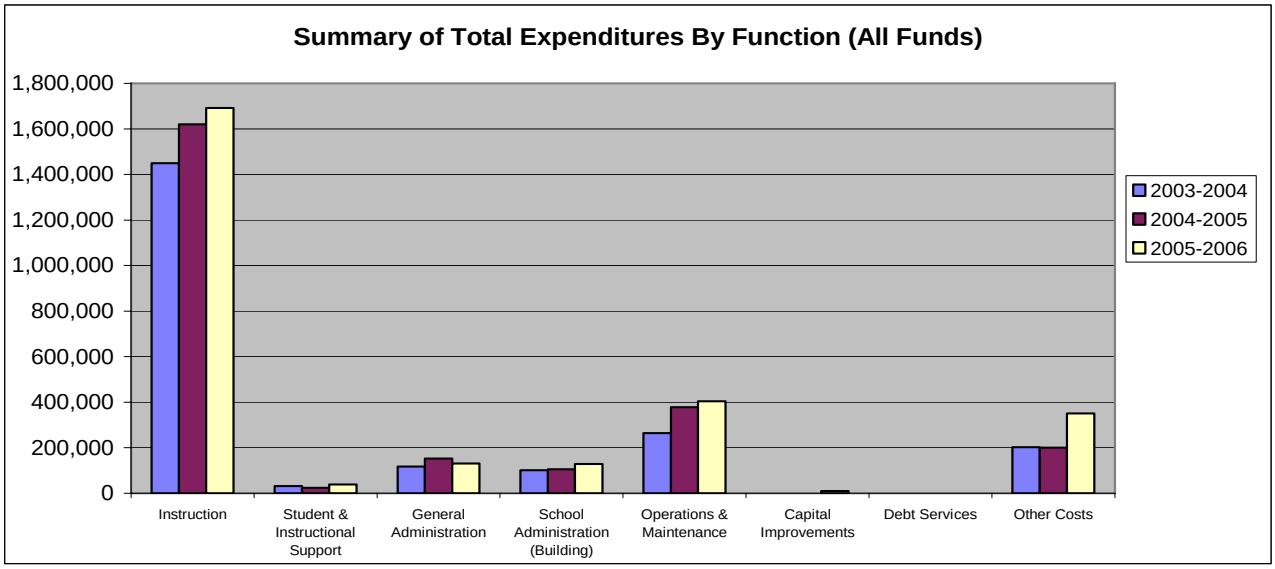
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,449,486	67%	1,619,621	65%	12%	1,692,055	61%	4%
Student & Instructional Support	31,390	1%	24,101	1%	-23%	38,955	1%	62%
General Administration	116,900	5%	152,174	6%	30%	130,500	5%	-14%
School Administration (Building)	100,999	5%	106,358	4%	5%	128,913	5%	21%
Operations & Maintenance	264,357	12%	377,848	15%	43%	404,950	15%	7%
Capital Improvements	0	0%	0	0%	0%	10,000	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	202,830	9%	200,001	8%	-1%	351,108	13%	76%
Total Expenditures	2,165,962	100%	2,480,103	100%	15%	2,756,481	100%	11%
Amount per Pupil	$10,413		$12,157		17%	$14,981		23%

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.

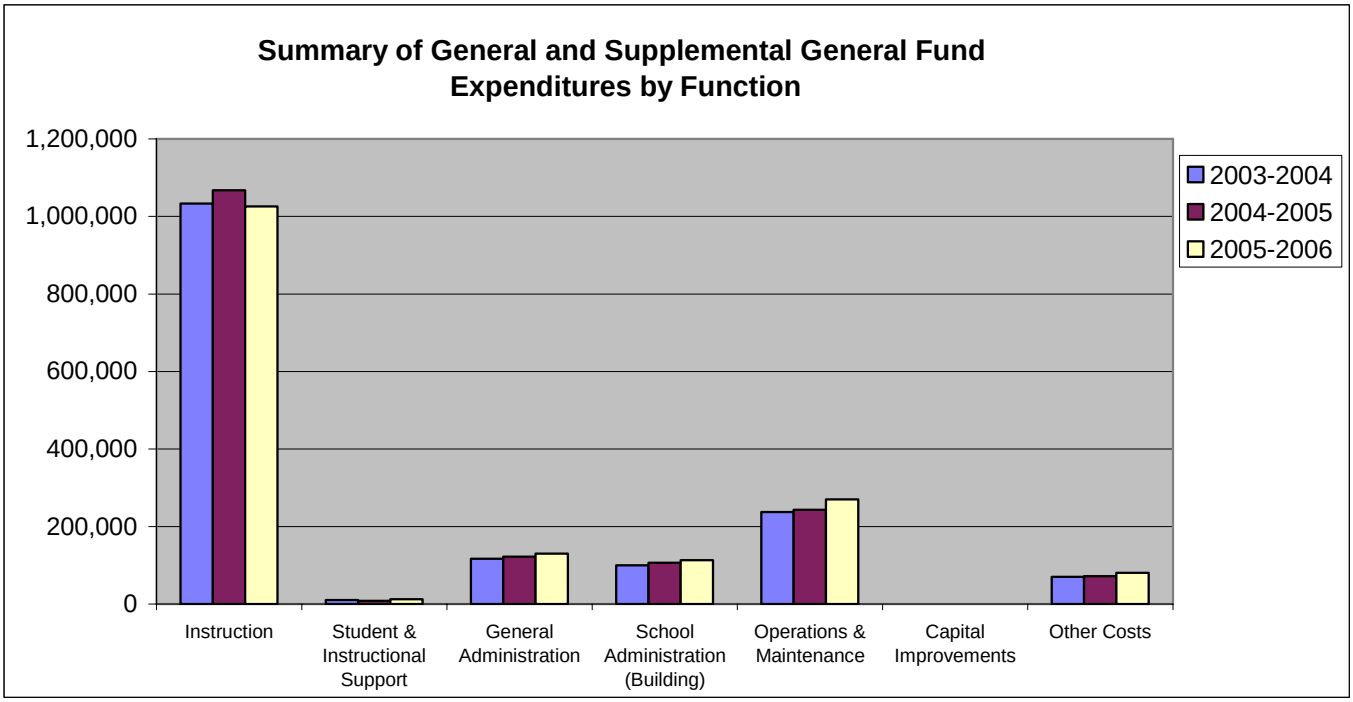
Further definition of what goes into each category:

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



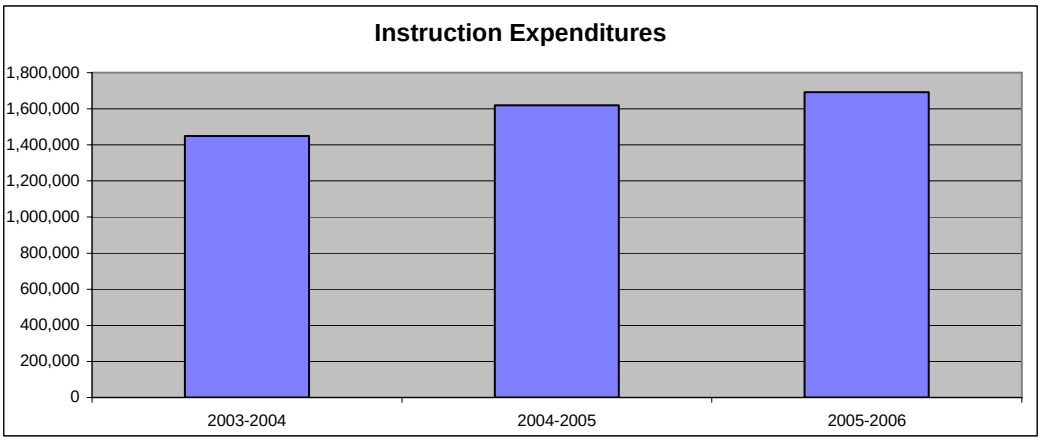
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,033,597	66%	1,067,231	66%	3%	1,026,041	63%	-4%
Student & Instructional Support	9,990	1%	8,250	1%	-17%	12,500	1%	52%
General Administration	116,673	7%	122,154	8%	5%	130,500	8%	7%
School Administration (Building)	100,210	6%	106,299	7%	6%	113,500	7%	7%
Operations & Maintenance	237,347	15%	243,148	15%	2%	269,800	17%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	70,311	4%	71,411	4%	2%	80,500	5%	13%
Total Expenditures	1,568,128	100%	1,618,493	100%	3%	1,632,841	100%	1%
Amount per Pupil	$7,539		$7,934		5%	$8,874		12%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,033,597		1,048,720	1%		998,541	-5%
Federal Funds	52,297		56,589	8%		51,050	-10%
Supplemental General	0		18,511	0%		27,500	49%
At Risk (4yr Old)						42,907	
At Risk (K-12)						37,800	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	21,082		45,480	116%		53,506	18%
Driver Education	2,942		2,456	-17%		6,584	168%
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	4,638		8,694	87%		18,238	110%
Special Education	289,300		296,993	3%		308,680	4%
Vocational Education	11,589		10,044	-13%		16,459	64%
Gifts/Grants	27,715		27,700	0%		57,225	107%
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			62,876			73,565	17%
Contingency Reserve	0		38,344	0%			
Text Book & Student Material	6,326		3,214	-49%			
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	1,449,486		1,619,621	12%		1,692,055	4%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	6,969		7,939	14%		9,196	16%
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	1,449,486		1,619,621	12%		1,692,055	4%



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.

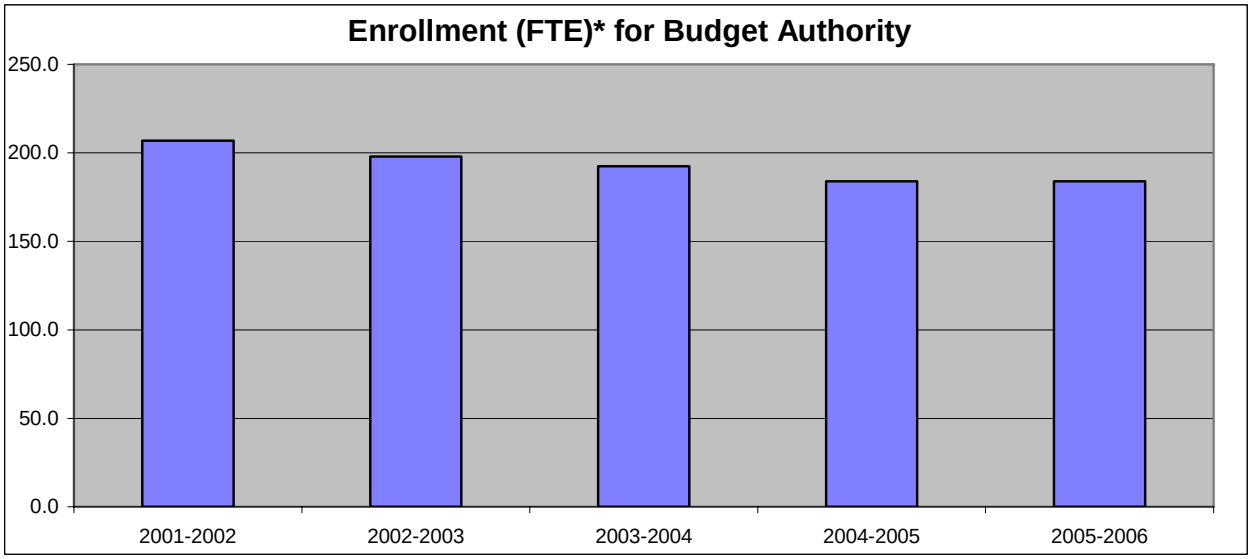
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

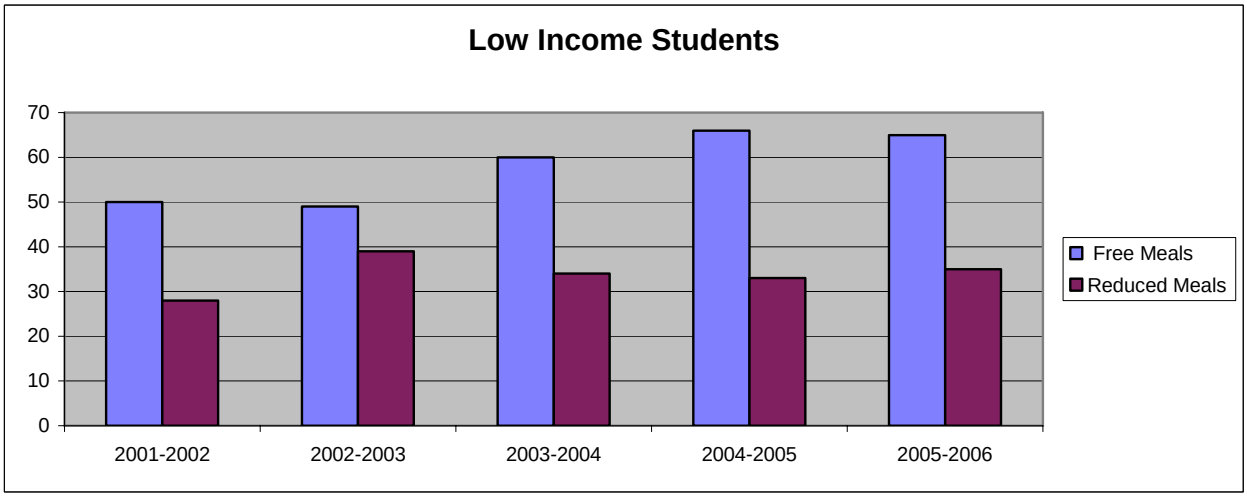
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,677,258	-8	1,433,444	0		0	243,822
Supplemental General	185,000	8,631	34,170				142,199
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	45,907	0		0	0	0	45,907
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	53,213	0		0	0	0	53,213
Bilingual Education	0			0	0	0	0
Capital Outlay	302,512	208,126	2,979	0	12,000	0	79,407
Driver Training	16,784	15,744	1,040		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	149,002	31,288	1,164	47,885	14,000	17,958	36,707
Professional Development	10,960	6,022	938	0	0	4,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	18,638	9,638		0	0	6,000	3,000
Special Education	326,330	96,330	0	0	0	185,000	45,000
Vocational Education	16,459			0	0	16,459	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	57,225	7,225					50,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	73,565	0	73,565				
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	53,045	0	xxxxxxxxxxx	53,045	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,985,898	382,996	1,547,300	100,930	26,000	229,417	699,255
Less Transfers	229,417						
TOTAL Budget Expenditures	$2,756,481						

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)*	207.0	198.0	-4%	192.5	-3%	184.0	-4%	184.0	0%
Number of Students - Free Meals	50	49	-2%	60	22%	66	10%	65	-2%
Number of Students - Reduced Meals	28	39	39%	34	-13%	33	-3%	35	6%

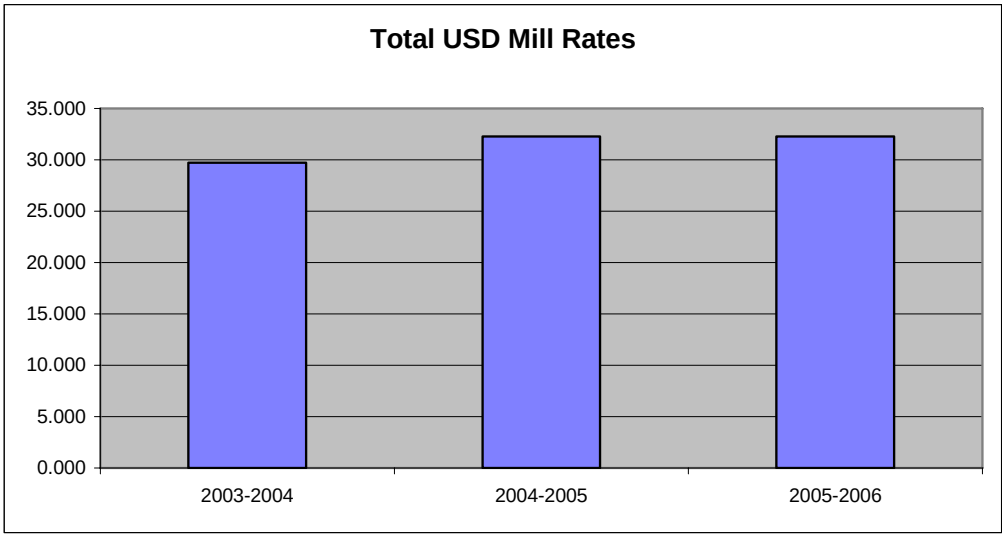




*FTE for state aid and budget authority purposes for general fund.

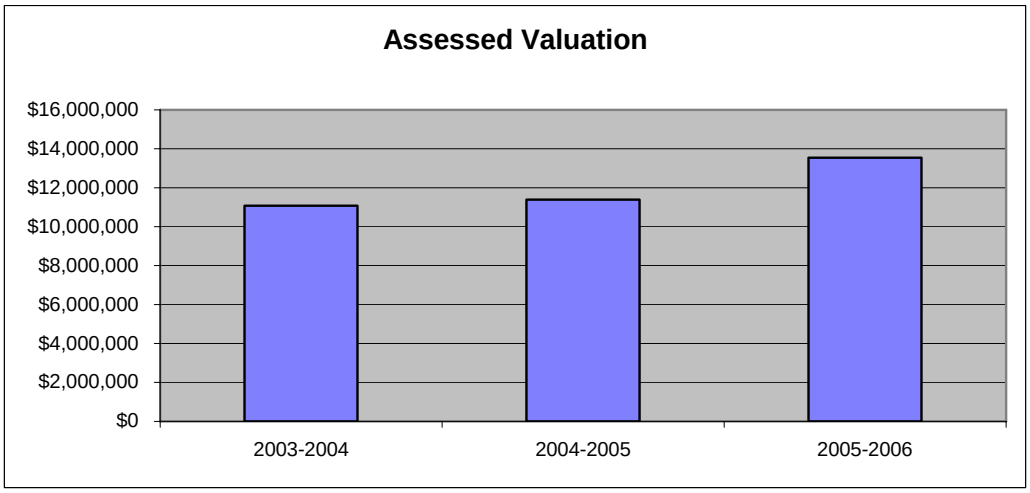
Miscellaneous Information
Mill Rates by Fund

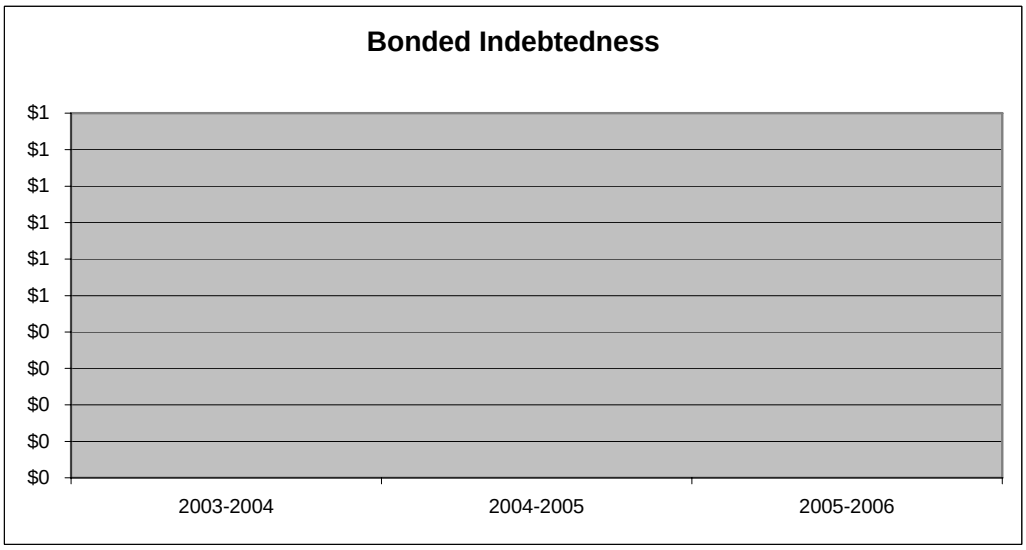
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.704	10.262	10.279
Adult Education	0.000	0.000	0.000
Capital Outlay	2.000	2.000	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**29.704**	**32.262**	**32.279**
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	$11,069,235	$11,389,430	$13,540,894
Bonded Indebtedness	0	0	0





USD# 326
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	1.5	91,495	60,997	1.5	98,318	65,545	1.5	98,318	65,545
Teachers (Full Time)	24.6	912,465	37,092	24.6	909,752	36,982	23.6	909,752	38,549
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	10.0	293,771	29,377	10.0	289,959	28,996	10.0	289,959	28,996
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