Budget at a Glance

2005 - 2006

McPherson

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Summary of Total Expenditures By Function
(All Funds)

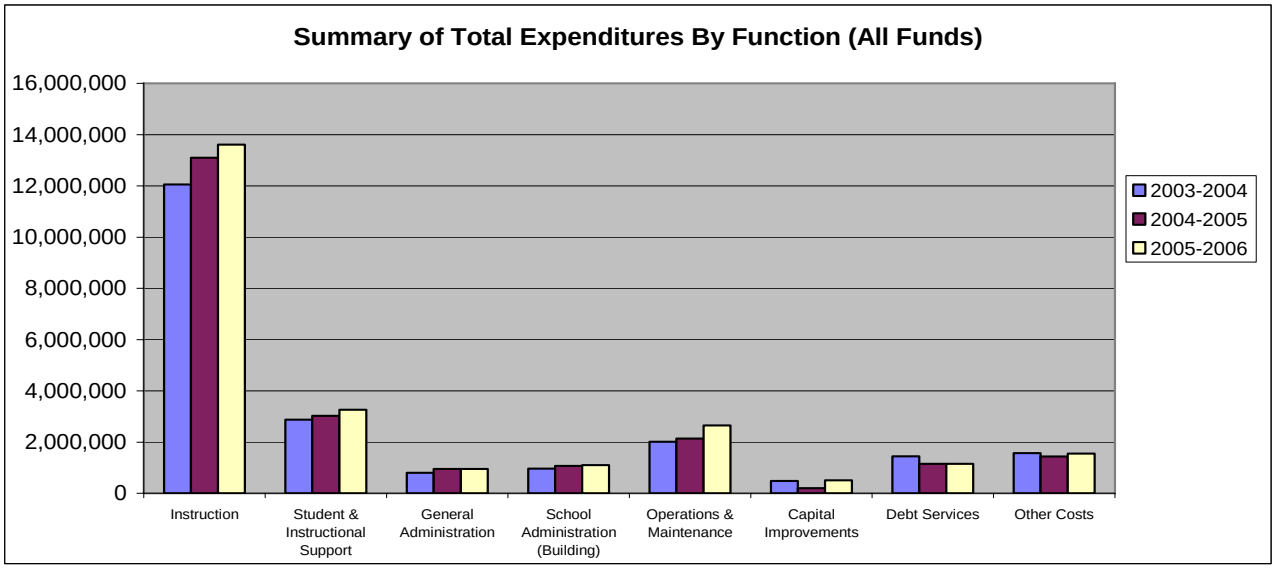
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	12,052,448	54%	13,096,248	57%	9%	13,614,542	55%	4%
Student & Instructional Support	2,874,815	13%	3,026,745	13%	5%	3,257,220	13%	8%
General Administration	802,495	4%	955,221	4%	19%	950,051	4%	-1%
School Administration (Building)	961,352	4%	1,078,122	5%	12%	1,106,455	4%	3%
Operations & Maintenance	2,019,113	9%	2,132,335	9%	6%	2,658,046	11%	25%
Capital Improvements	490,042	2%	202,994	1%	-59%	507,274	2%	150%
Debt Services	1,443,742	7%	1,154,132	5%	-20%	1,150,559	5%	0%
Other Costs	1,566,075	7%	1,434,846	6%	-8%	1,549,511	6%	8%
Total Expenditures	22,210,082	100%	23,080,643	100%	4%	24,793,658	100%	7%
Amount per Pupil	$9,159		$9,657		5%	$10,452		8%

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.

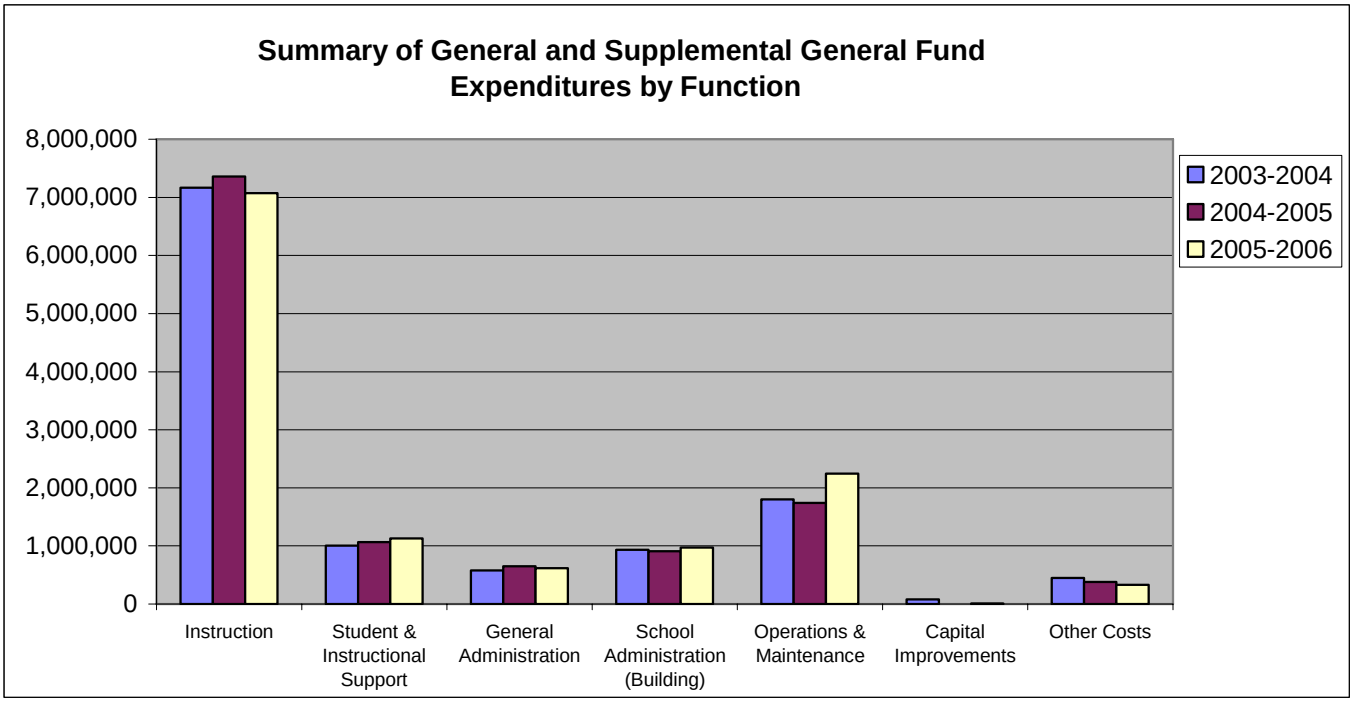
Further definition of what goes into each category:

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



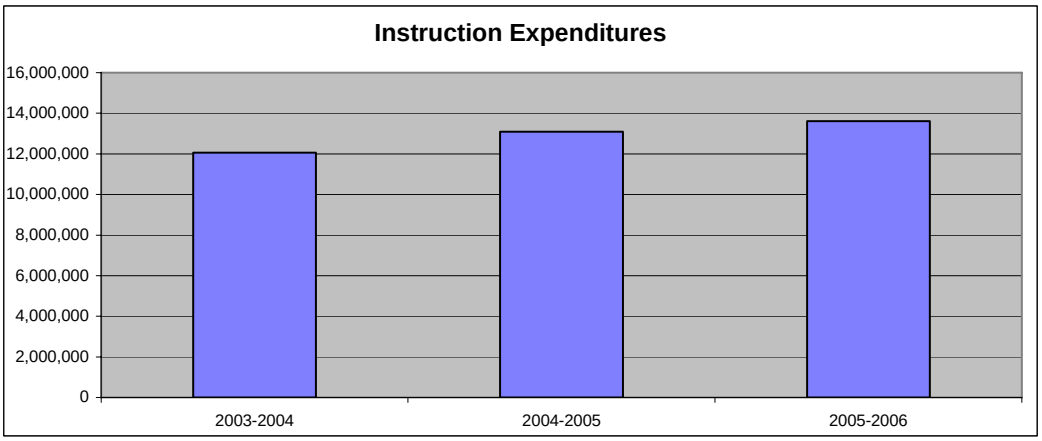
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	7,164,227	60%	7,357,072	61%	3%	7,074,220	57%	-4%
Student & Instructional Support	1,007,494	8%	1,068,116	9%	6%	1,128,450	9%	6%
General Administration	575,725	5%	649,103	5%	13%	617,500	5%	-5%
School Administration (Building)	932,070	8%	908,847	8%	-2%	973,000	8%	7%
Operations & Maintenance	1,801,556	15%	1,744,117	14%	-3%	2,247,500	18%	29%
Capital Improvements	80,001	1%	0	0%	-100%	10,000	0%	0%
Other Costs	449,897	4%	382,006	3%	-15%	329,004	3%	-14%
Total Expenditures	12,010,970	100%	12,109,261	100%	1%	12,379,674	100%	2%
Amount per Pupil	$4,953		$5,067		2%	$5,219		3%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	6,573,427		6,737,530	2%		7,074,220	5%
Federal Funds	306,527		297,083	-3%		281,936	-5%
Supplemental General	590,800		619,542	5%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						754,280	
Bilingual Education	47,834		52,673	10%		54,000	3%
Capital Outlay	253,793		330,375	30%		360,000	9%
Driver Education	24,007		32,685	36%		39,000	19%
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	17,463		28,184	61%		0	-100%
Special Education	0		0	0%		0	0%
Vocational Education	498,861		519,702	4%		539,000	4%
Gifts/Grants	32,298		82,165	154%		115,106	40%
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			489,053			576,000	18%
Contingency Reserve	14,329		106,863	646%			
Text Book & Student Material	228,219		177,882	-22%			
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	8,587,558		9,473,737	10%		9,793,542	3%
Enrollment (FTE)*	2,425.0		2,390.0	-1%		2,372.2	-1%
Amount per Pupil	3,541		3,964	12%		4,128	4%
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	3,464,890		3,622,511	5%		3,821,000	5%
TOTAL	12,052,448		13,096,248	9%		13,614,542	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.

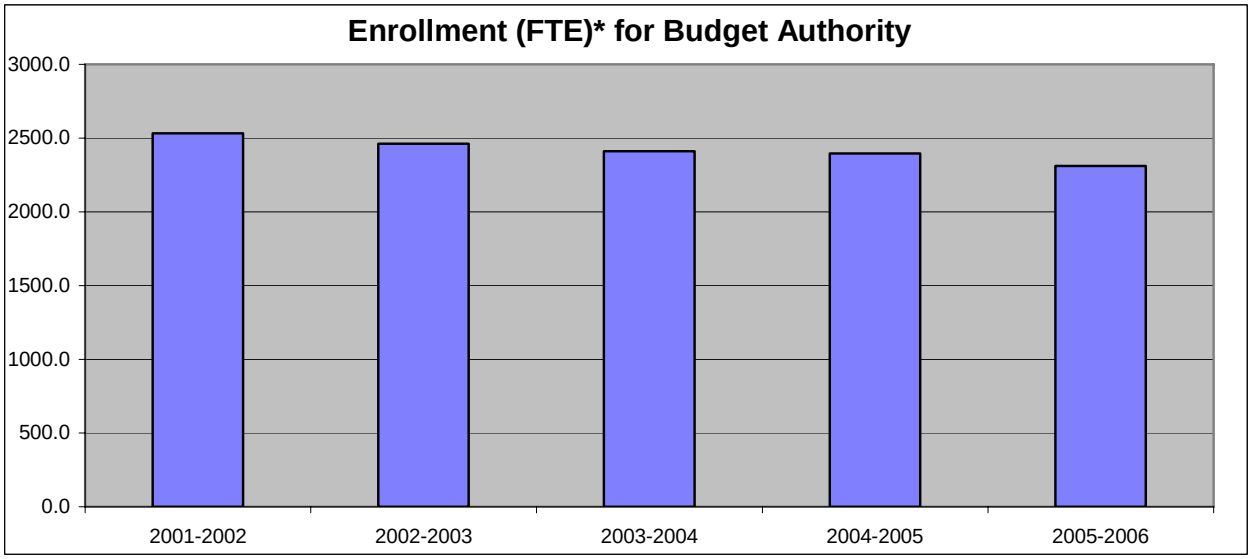
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

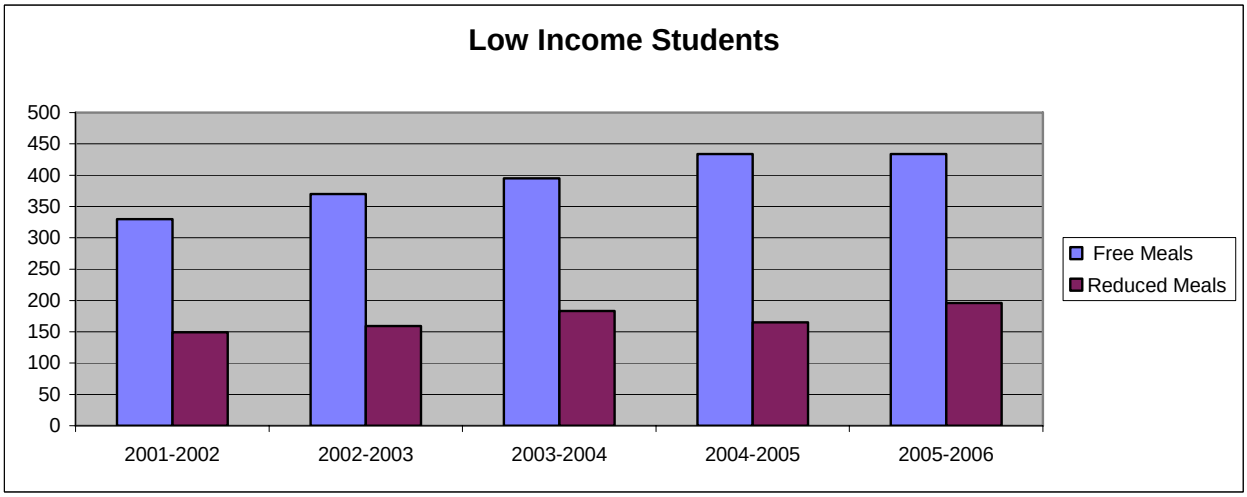
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	12,606,680	0	9,951,318	0		0	2,655,362
Supplemental General	3,403,804	283,358	585,795				2,534,651
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)	754,280	0		0	0	808,280	0
Bilingual Education	54,000			0	0	54,000	0
Capital Outlay	1,100,000	757,616	93,104	0	60,000	0	913,824
Driver Training	58,600	55,655	13,200		0	0	14,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	1,020,500	62,698	14,473	284,538	0	0	699,465
Professional Development	40,000	24,167	2,500	0	0	40,000	0
Parent Education Program	100,843	0	61,117	0	0	20,573	19,153
Summer School	0	0		0	0	0	0
Special Education	2,319,362	816,522	0	28,000	0	2,221,957	0
Vocational Education	540,000			0	0	486,000	54,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	132,756	57,756					75,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	900,686	0	900,686				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	1,150,559	1,902,114	115,046		0		964,749
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		37961					87,208
Temporary Note	0	0			0		0
Coop Special Education	6184350	589,404	0	1,258,613	0	2,319,362	2,401,742
Federal Funds	290,136	0	xxxxxxxxxxx	290,136	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	30,656,556	4,587,251	11,737,239	1,861,287	60,000	5,950,172	10,419,154
Less Transfers	5,950,172						
TOTAL Budget Expenditures	$24,706,384						

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)*	2,532.4	2,462.6	-3%	2,409.8	-2%	2,396.3	-1%	2,311.3	-4%
Number of Students - Free Meals	330	370	12%	395	7%	434	10%	434	0%
Number of Students - Reduced Meals	149	159	7%	183	15%	165	-10%	196	19%

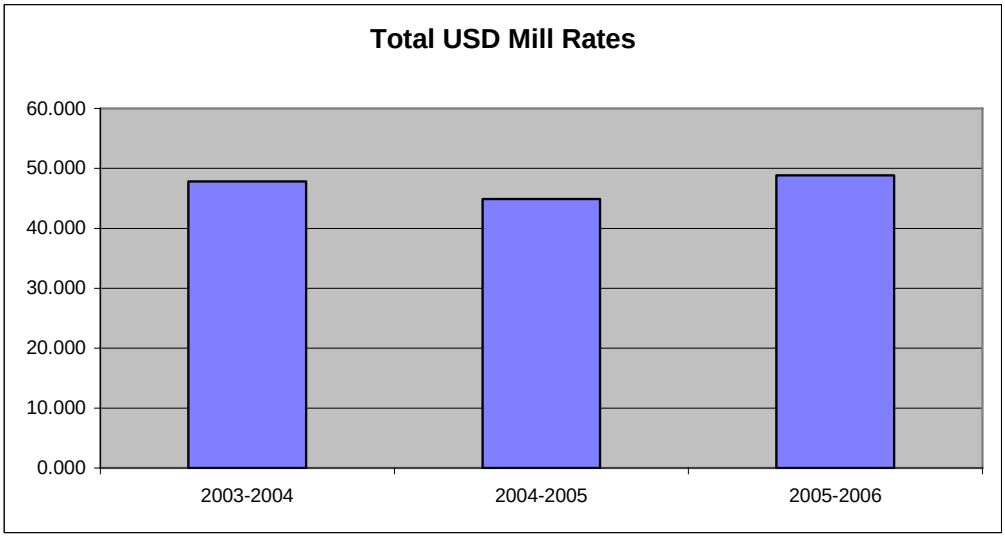




*FTE for state aid and budget authority purposes for general fund.

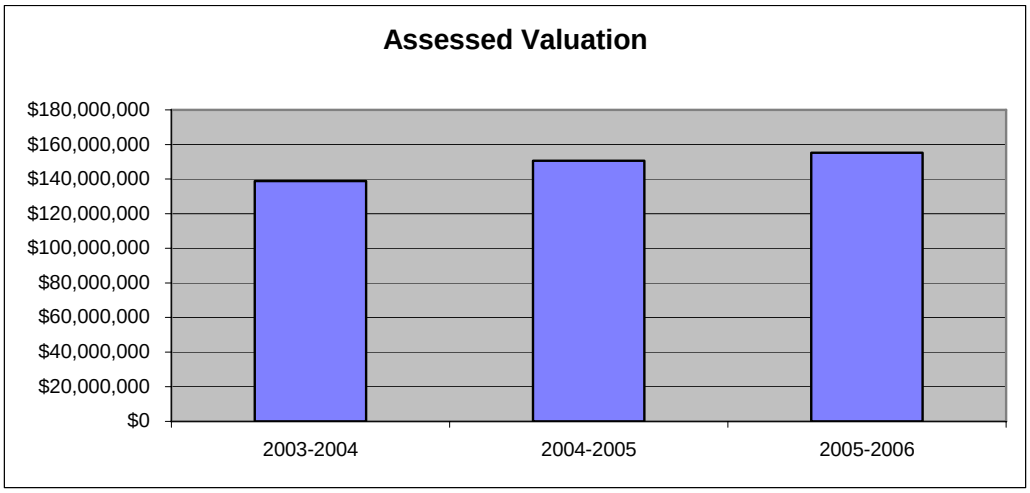
Miscellaneous Information
Mill Rates by Fund

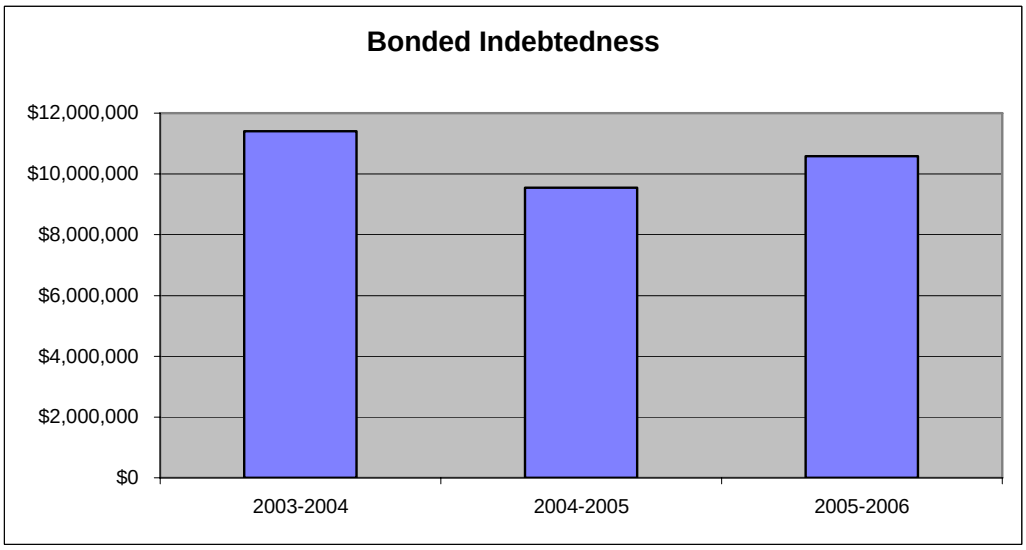
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.208	14.546	16.562
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.933	6.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	11.618	6.161	5.692
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.261	0.606
Temporary Note	0.000	0.000	0.000
TOTAL USD	**47.826**	**44.901**	**48.860**
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	4.345	3.950	3.998
Recreation Commission Employee Benefit	0.461	0.457	0.528
TOTAL OTHER	**4.806**	**4.407**	**4.526**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$138,879,836	$150,617,587	$155,173,448
Bonded Indebtedness	11,408,638	9,546,299	10,585,842





USD# 418
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	13.0	932,662	71,743	16.0	1,086,238	67,890	15.0	979,059	65,271
Teachers (Full Time)	213.4	7,729,403	36,220	214.8	8,586,364	39,974	207.9	9,043,633	43,500
Other Certified (Licensed) Personnel	32.4	1,357,294	41,892	31.0	1,401,676	45,215	31.0	1,485,777	47,928
Classified Personnel	204.5	3,060,377	14,965	176.3	3,797,282	21,539	178.4	4,039,662	22,644
Substitutes/Temporary Help	XXXXXX	330,400	XXXXXXXXXXX	XXXXXX	337,144	XXXXXXXXXXX	XXXXXX	355,000	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