Budget at a Glance

2005 - 2006

Osawatomie

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Summary of Total Expenditures By Function
(All Funds)

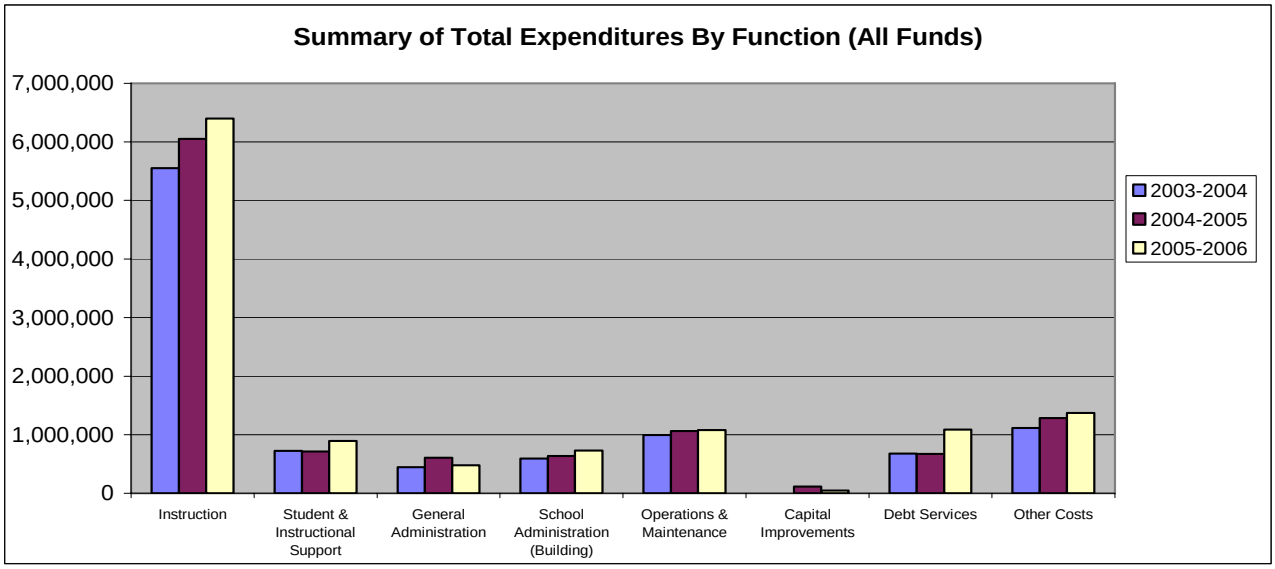
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	5,551,663	55%	6,053,754	54%	9%	6,396,737	53%	6%
Student & Instructional Support	727,149	7%	711,556	6%	-2%	894,640	7%	26%
General Administration	445,498	4%	605,915	5%	36%	477,215	4%	-21%
School Administration (Building)	595,241	6%	639,375	6%	7%	730,693	6%	14%
Operations & Maintenance	995,633	10%	1,064,766	10%	7%	1,079,789	9%	1%
Capital Improvements	0	0%	117,213	1%	0%	50,000	0%	-57%
Debt Services	677,565	7%	674,588	6%	0%	1,091,856	9%	62%
Other Costs	1,115,307	11%	1,283,118	12%	15%	1,372,253	11%	7%
Total Expenditures	10,108,056	100%	11,150,285	100%	10%	12,093,183	100%	8%
Amount per Pupil	$8,695		$9,781		12%	$10,553		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.

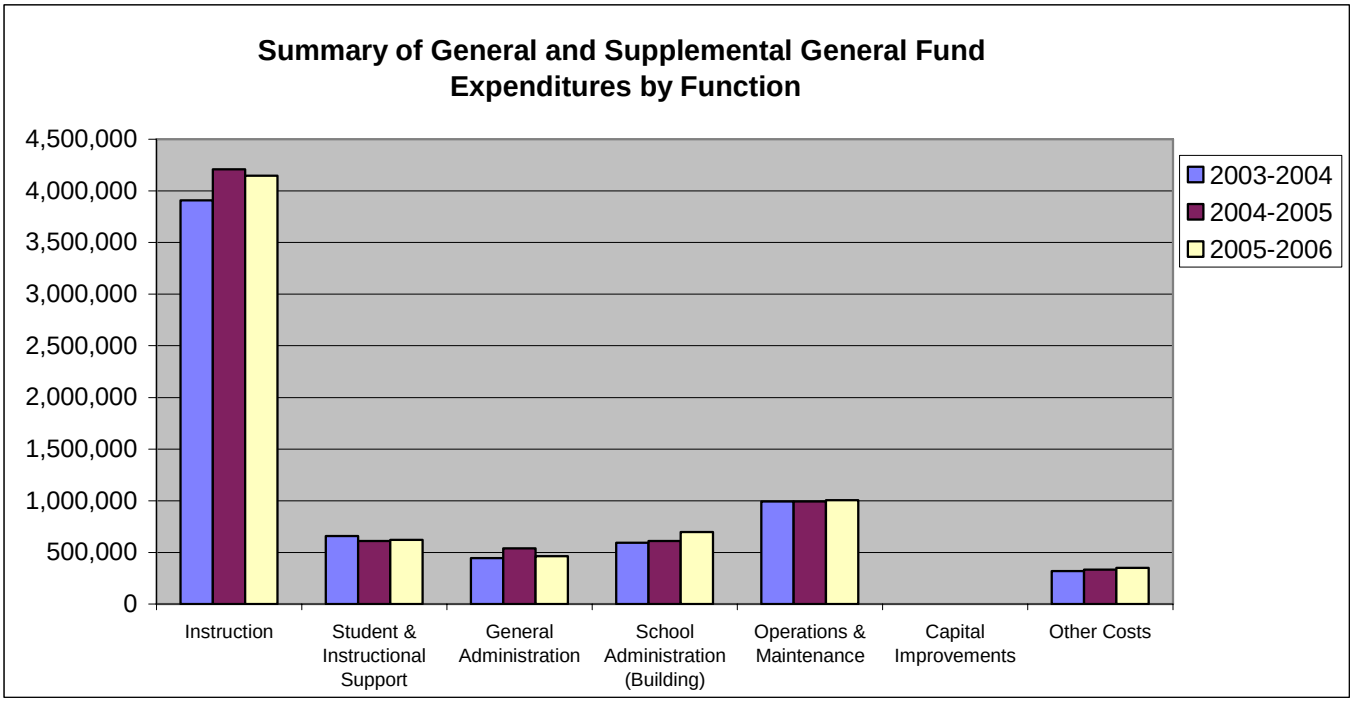
Further definition of what goes into each category:

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



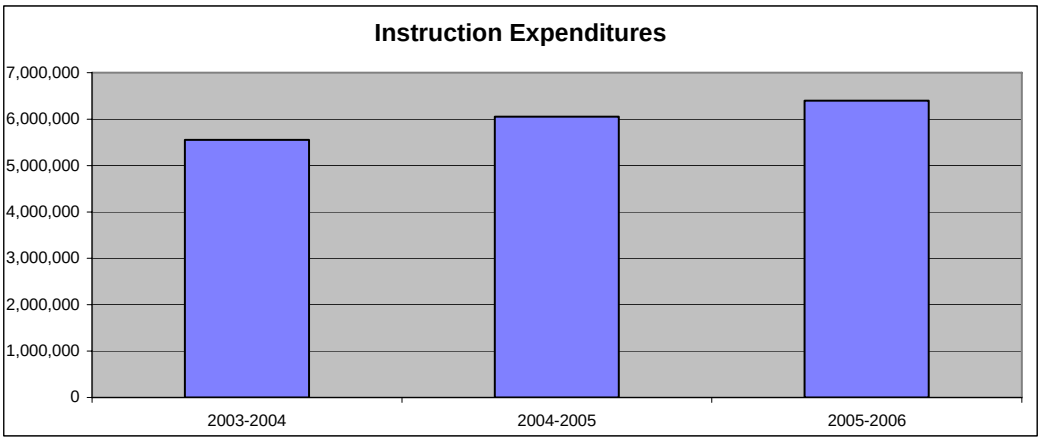
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,907,819	56%	4,208,911	58%	8%	4,147,890	57%	-1%
Student & Instructional Support	657,558	10%	611,591	8%	-7%	623,134	9%	2%
General Administration	445,498	6%	537,303	7%	21%	463,864	6%	-14%
School Administration (Building)	595,241	9%	611,635	8%	3%	697,960	10%	14%
Operations & Maintenance	994,003	14%	994,048	14%	0%	1,004,623	14%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	318,214	5%	334,355	5%	5%	349,239	5%	4%
Total Expenditures	6,918,333	100%	7,297,843	100%	5%	7,286,710	100%	0%
Amount per Pupil	$5,951		$6,402		8%	$6,358		-1%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	3,741,383		4,068,872	9%		3,903,890	-4%
Federal Funds	405,640		356,847	-12%		345,244	-3%
Supplemental General	166,436		140,039	-16%		244,000	74%
At Risk (4yr Old)						65,000	
At Risk (K-12)						321,609	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	83,281		96,170	15%		50,000	-48%
Driver Education	11,308		17,995	59%		20,706	15%
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	923,614		998,541	8%		1,029,181	3%
Vocational Education	87,400		46,405	-47%		90,000	94%
Gifts/Grants	23,714		0	-100%		20,000	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			190,711			230,038	21%
Contingency Reserve	0		29,297	0%			
Text Book & Student Material	13,021		8,798	-32%			
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	5,455,797		5,953,675	9%		6,319,668	6%
Enrollment (FTE)*	1,162.5		1,140.0	-2%		1,146.0	1%
Amount per Pupil	4,693		5,223	11%		5,515	6%
Adult Education	95,866		100,079	4%		77,069	-23%
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	5,551,663		6,053,754	9%		6,396,737	6%



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.

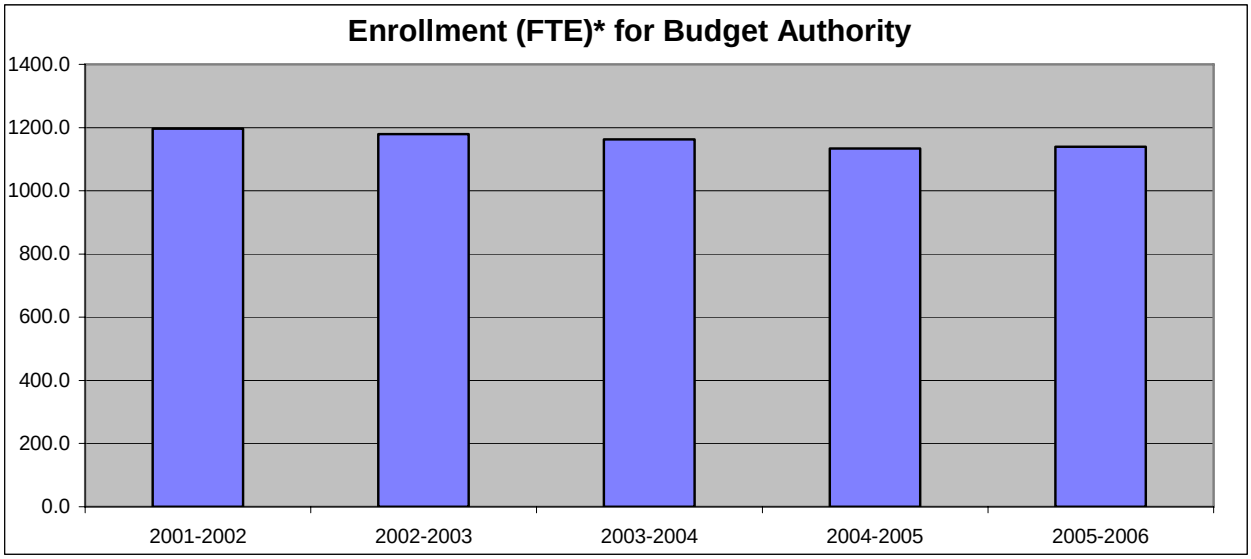
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

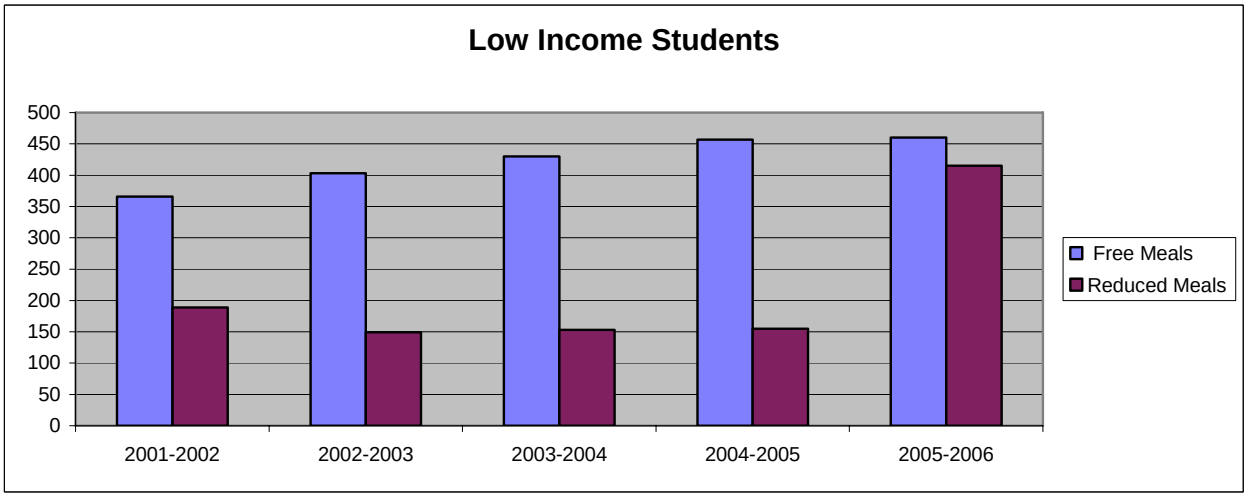
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,317,783	0	6,599,063	0		0	718,720
Supplemental General	1,975,801	26,620	1,054,090				895,091
Adult Education	77,069	0	38,417	31,288	0	7364	0
At Risk (4yr Old)	65,000	0		0	0	65,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	392,000	0		0	0	392,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	250,000	162,767	0	0	40,000	140,000	35,000
Driver Training	23,306	13,871	5,440		0	8,243	4,200
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	795,879	1,190	7,562	322,483	0	80,000	384,644
Professional Development	12,141	1,391	750	0	0	10,000	0
Parent Education Program	17,000	0	0	0	0	17,000	0
Summer School	0	0		0	0	0	0
Special Education	1,222,181	4,914	0	0	20,000	1,197,267	0
Vocational Education	90,000			0	0	90,000	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	50,000	33,764					50,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	371,297	0	371,297				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	1,091,856	550,084	414,905		200,000		477,834
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	348,744	0	xxxxxxxxxxx	348,744	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,100,057	794,601	8,491,524	702,515	260,000	2,006,874	2,565,489
Less Transfers	2,006,874						
TOTAL Budget Expenditures	$12,093,183						

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)*	1,197.0	1,179.5	-1%	1,162.5	-1%	1,134.0	-2%	1,140.0	1%
Number of Students - Free Meals	366	403	10%	430	7%	457	6%	460	1%
Number of Students - Reduced Meals	189	149	-21%	153	3%	155	1%	415	168%

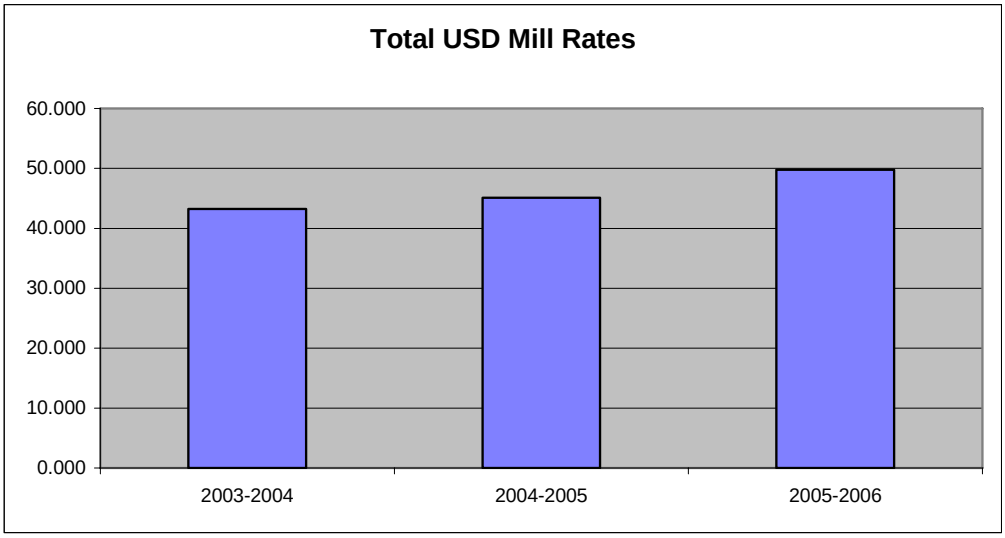




*FTE for state aid and budget authority purposes for general fund.

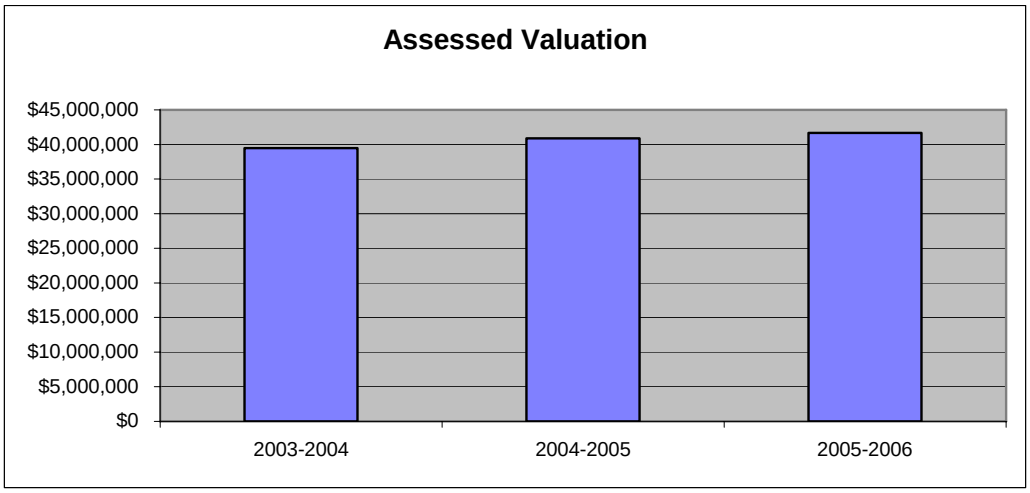
Miscellaneous Information
Mill Rates by Fund

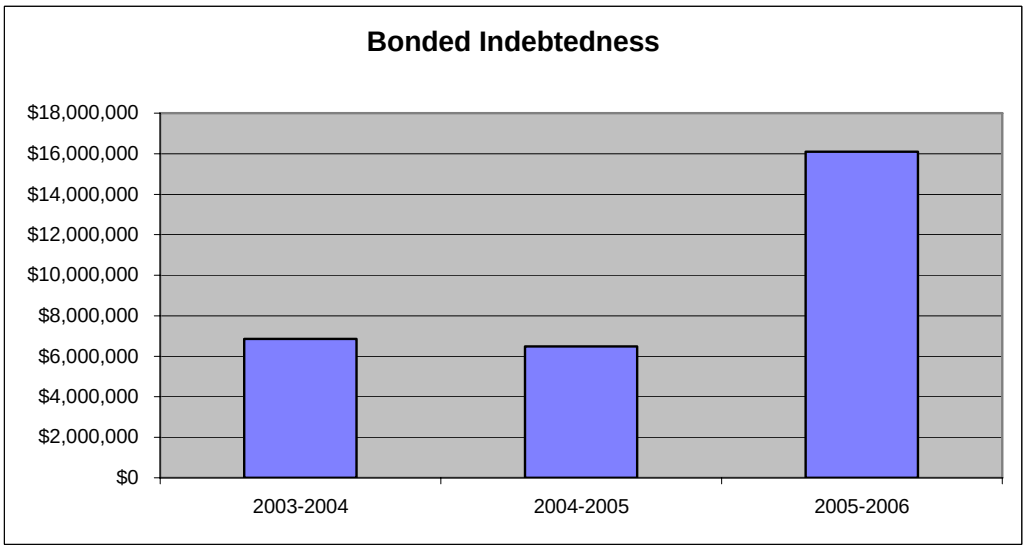
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	13.823	17.161	19.744
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.402	7.923	10.024
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	**43.225**	**45.084**	**49.768**
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	$39,468,064	$40,874,493	$41,650,091
Bonded Indebtedness	6,850,000	6,490,000	16,100,000





USD# 367
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)	12.0	704,344	58,695	12.0	732,790	61,066	13.0	832,411	64,032
Teachers (Full Time)	97.0	3,253,579	33,542	97.0	3,484,583	35,924	98.0	3,537,590	36,098
Other Certified (Licensed) Personnel	7.0	360,465	51,495	7.0	361,635	51,662	7.0	396,217	56,602
Classified Personnel	70.0	1,029,316	14,705	70.0	1,072,205	15,317	71.0	1,116,881	15,731
Substitutes/Temporary Help	XXXXXXX	92,110	XXXXXXXXXXX	XXXXXXX	88,799	XXXXXXXXXXX	XXXXXXX	100,000	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