Budget at a Glance

2005 - 2006

Baldwin City USD #348

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Summary of Total Expenditures By Function
(All Funds)

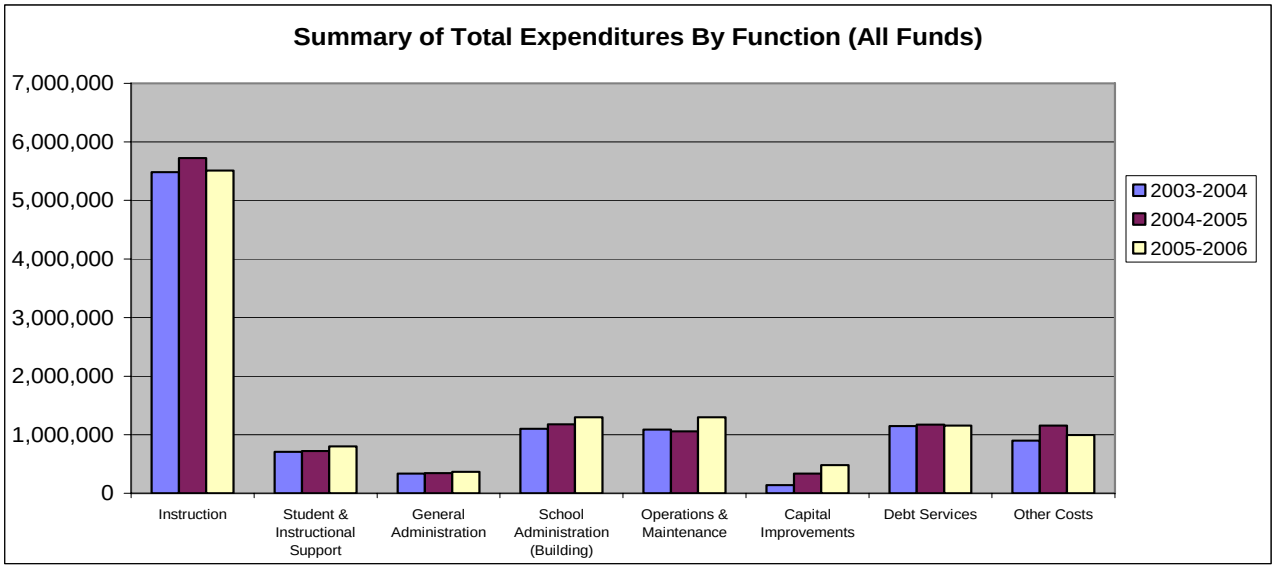
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	5,483,530	50%	5,723,272	49%	4%	5,511,818	46%	-4%
Student & Instructional Support	708,995	6%	721,526	6%	2%	802,583	7%	11%
General Administration	335,196	3%	346,508	3%	3%	367,844	3%	6%
School Administration (Building)	1,104,858	10%	1,176,373	10%	6%	1,296,524	11%	10%
Operations & Maintenance	1,087,705	10%	1,058,027	9%	-3%	1,297,375	11%	23%
Capital Improvements	143,668	1%	337,805	3%	135%	484,200	4%	43%
Debt Services	1,149,070	11%	1,174,385	10%	2%	1,155,940	10%	-2%
Other Costs	901,174	8%	1,156,766	10%	28%	995,399	8%	-14%
Total Expenditures	10,914,196	100%	11,694,662	100%	7%	11,911,683	100%	2%
Amount per Pupil	$8,322		$8,950		8%	$9,024		1%

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.

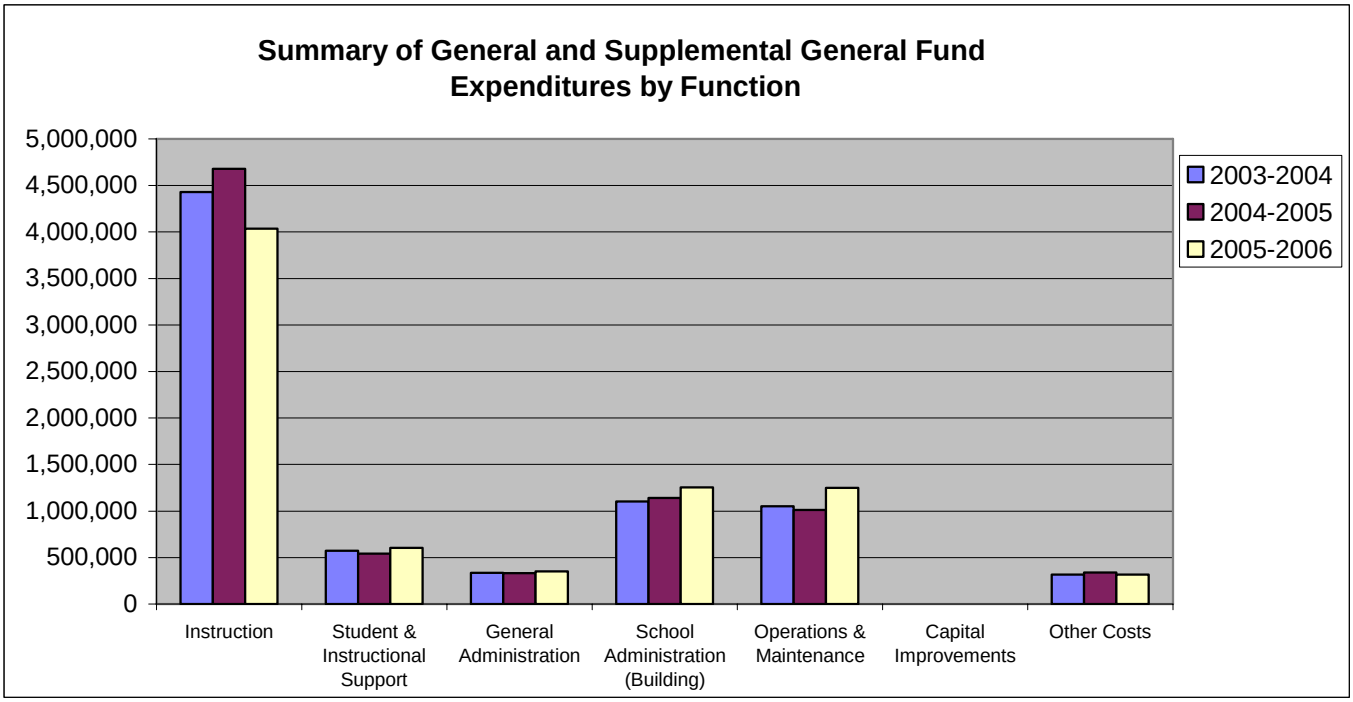
Further definition of what goes into each category:

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



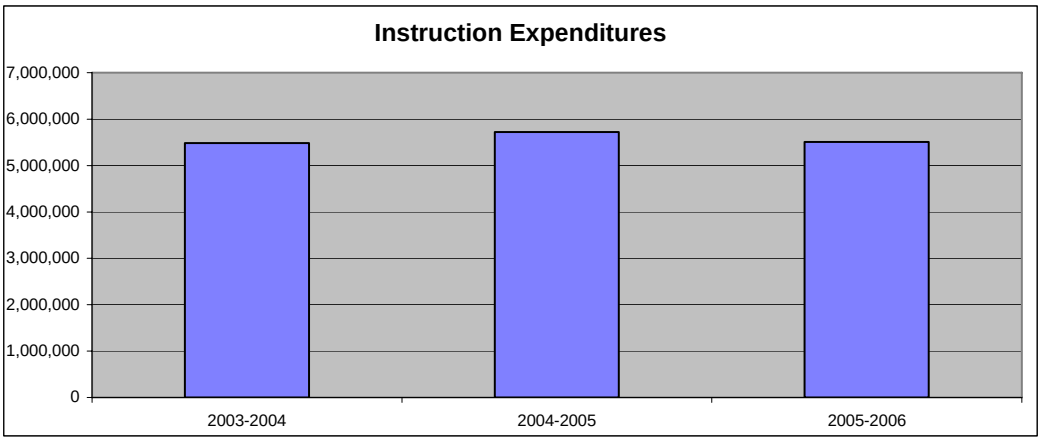
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,430,130	57%	4,679,724	58%	6%	4,035,935	52%	-14%
Student & Instructional Support	574,055	7%	542,651	7%	-5%	603,100	8%	11%
General Administration	335,196	4%	332,487	4%	-1%	351,650	5%	6%
School Administration (Building)	1,104,858	14%	1,139,202	14%	3%	1,253,592	16%	10%
Operations & Maintenance	1,051,668	13%	1,011,246	13%	-4%	1,249,293	16%	24%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	317,675	4%	340,318	4%	7%	316,792	4%	-7%
Total Expenditures	7,813,582	100%	8,045,628	100%	3%	7,810,362	100%	-3%
Amount per Pupil	$5,958		$6,157		3%	$5,917		-4%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	4,430,130	4,664,337	5%	4,035,935	-13%
Federal Funds	193,988	156,017	-20%	140,828	-10%
Supplemental General	0	15,387	0%	0	-100%
At Risk (4yr Old)				95,374	
At Risk (K-12)				130,375	
Bilingual Education	0	0	0%	5,108	0%
Capital Outlay	103,032	110,898	8%	108,000	-3%
Driver Education	15,454	19,660	27%	15,151	-23%
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	2,955	3,184	8%	13,707	330%
Special Education	663,367	479,760	-28%	474,419	-1%
Vocational Education	74,604	68,286	-8%	255,288	274%
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		205,743		237,633	15%
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	5,483,530	5,723,272	4%	5,511,818	-4%
Enrollment (FTE)*	1,311.5	1,306.7	0%	1,320.0	1%
Amount per Pupil	4,181	4,380	5%	4,176	-5%
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	5,483,530	5,723,272	4%	5,511,818	-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.

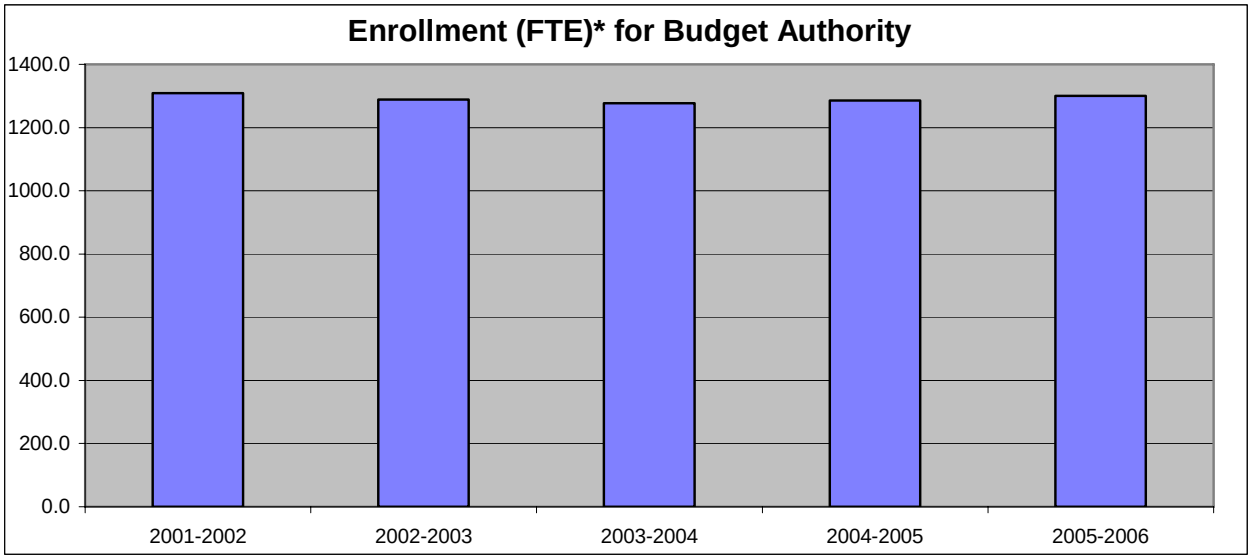
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

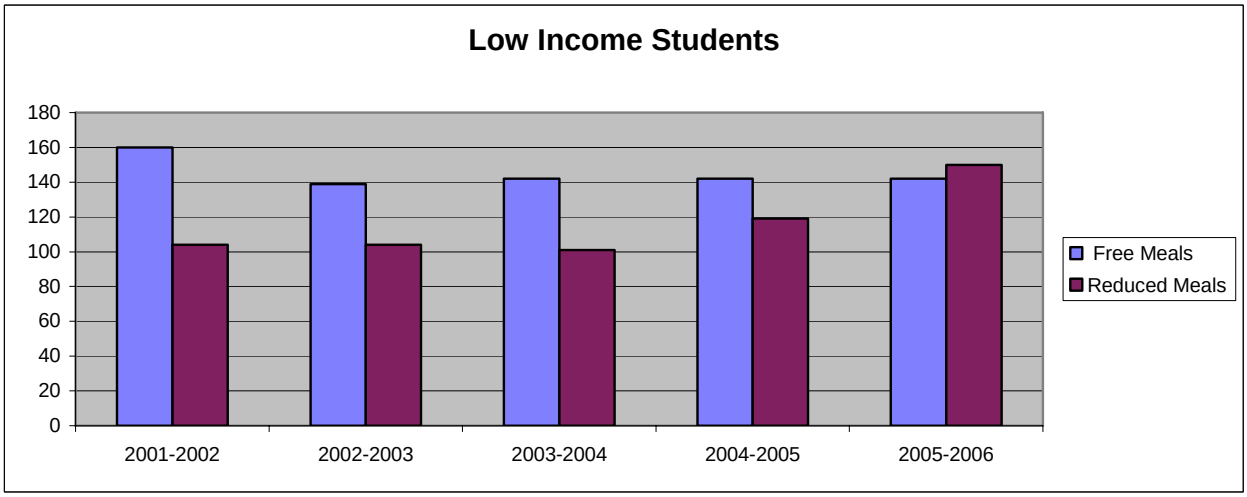
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,668,134	6,827	6,378,060	0		0	1,283,247
Supplemental General	2,070,396	55,619	821,947				1,192,830
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	96,847	0		0	0	96,847	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	130,375	0		0	0	130,375	0
Bilingual Education	5,108			0	0	5,108	0
Capital Outlay	692,200	168,409	141,961	0	0	0	578,703
Driver Training	15,151	4,031	5,520		0	5,600	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	538,116	1,242	6,795	135,304	0	53,400	344,525
Professional Development	3,125	0	3,125	0	0	0	0
Parent Education Program	170,406	15,875	93,655	0	0	60,876	0
Summer School	13,707	13,707		0	0	0	0
Special Education	1,196,884	6,056	0	0	0	1,190,888	0
Vocational Education	255,288			0	0	255,288	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	376,597	0	376,597				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	1,155,940	429,697	352,731		0		832,135
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	1,201,855	0	0	0	689,251	0
Federal Funds	140,828	0	xxxxxxxxxxx	140,828	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,529,102	1,903,318	8,180,391	276,132	0	2,487,633	4,231,440
Less Transfers	2,487,633						
TOTAL Budget Expenditures	$12,041,469						

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)*	1,309.0	1,288.7	-2%	1,276.8	-1%	1,285.6	1%	1,300.0	1%
Number of Students - Free Meals	160	139	-13%	142	2%	142	0%	142	0%
Number of Students - Reduced Meals	104	104	0%	101	-3%	119	18%	150	26%

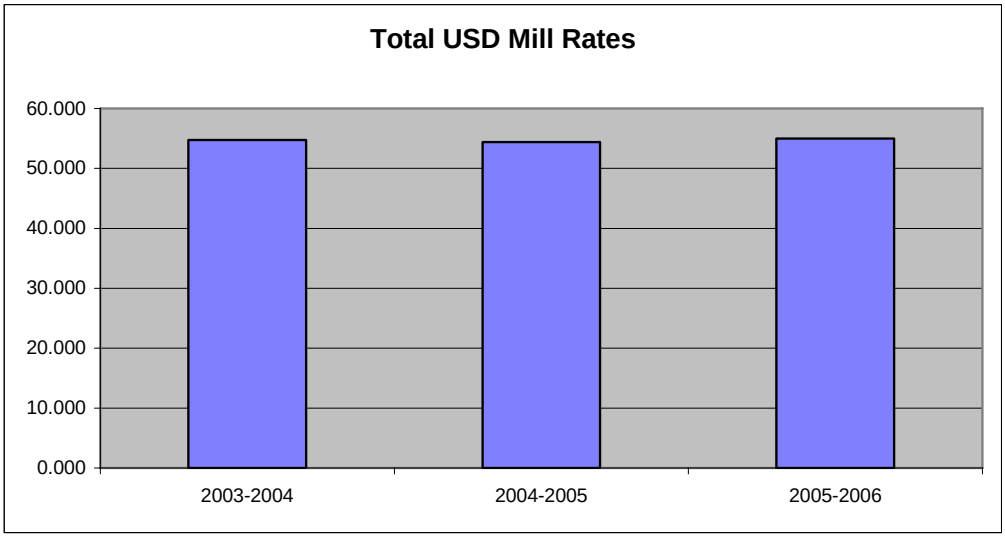




*FTE for state aid and budget authority purposes for general fund.

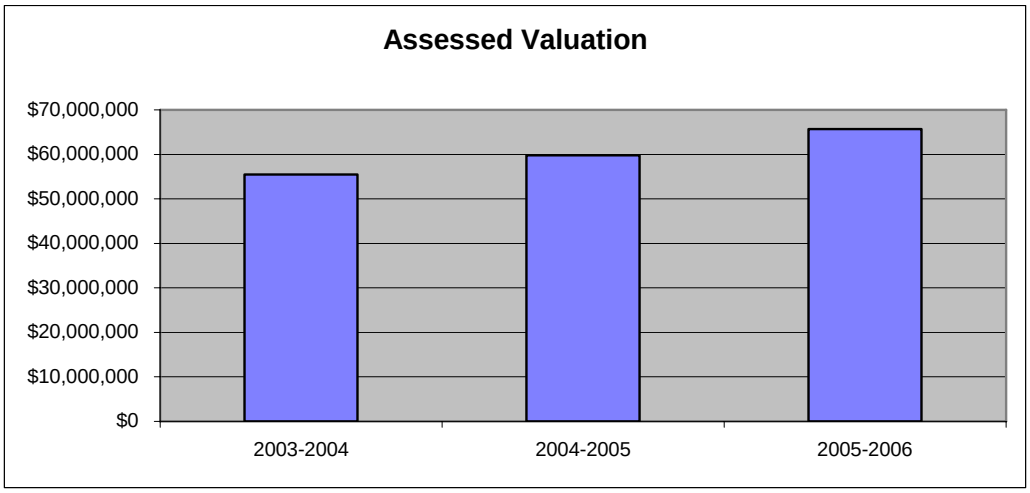
Miscellaneous Information
Mill Rates by Fund

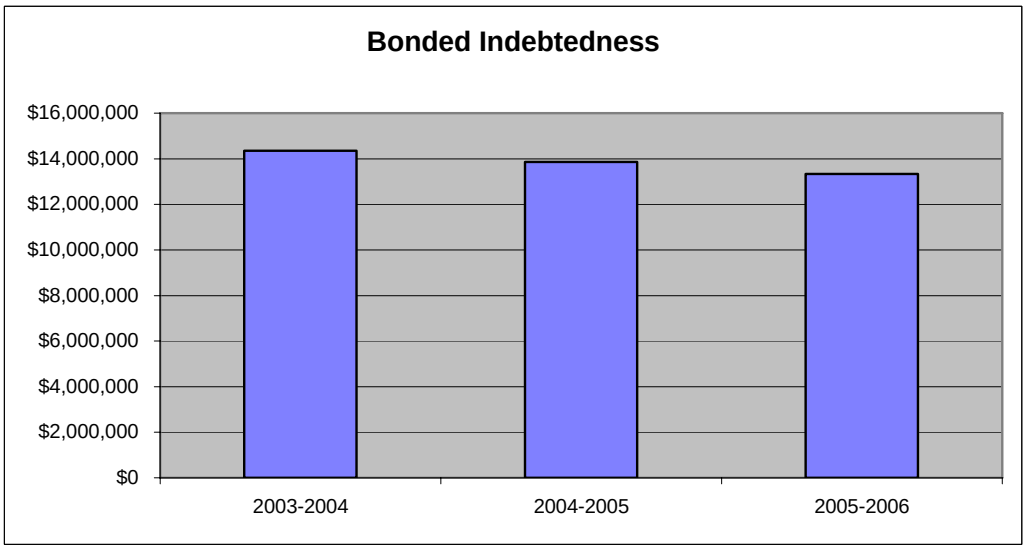
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.051	19.813	16.158
Adult Education	0.000	0.000	0.000
Capital Outlay	3.517	3.973	8.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	20.169	10.631	10.822
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	**54.737**	**54.417**	**54.980**
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	2.962	3.973	4.000
Recreation Commission Employee Benefit	0.279	0.993	1.000
TOTAL OTHER	**3.241**	**4.966**	**5.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$55,467,187	$59,776,124	$65,722,514
Bonded Indebtedness	14,350,000	13,860,000	13,330,000





USD# 348
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	16.9	959,838	56,795	16.4	958,801	58,463	16.0	997,865	62,367
Teachers (Full Time)	87.4	3,561,755	40,752	85.0	3,354,705	39,467	85.0	3,505,667	41,243
Other Certified (Licensed) Personnel	9.6	427,917	44,575	12.7	510,336	40,184	11.7	483,350	41,312
Classified Personnel	65.0	1,121,148	17,248	63.0	1,181,670	18,757	65.0	1,254,200	19,295
Substitutes/Temporary Help	XXXXXX	106,346	XXXXXXXXXXX	XXXXXX	136,080	XXXXXXXXXXX	XXXXXX	150,000	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