Budget at a Glance

2005 - 2006

Cimarron-Ensign

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Summary of Total Expenditures By Function
(All Funds)

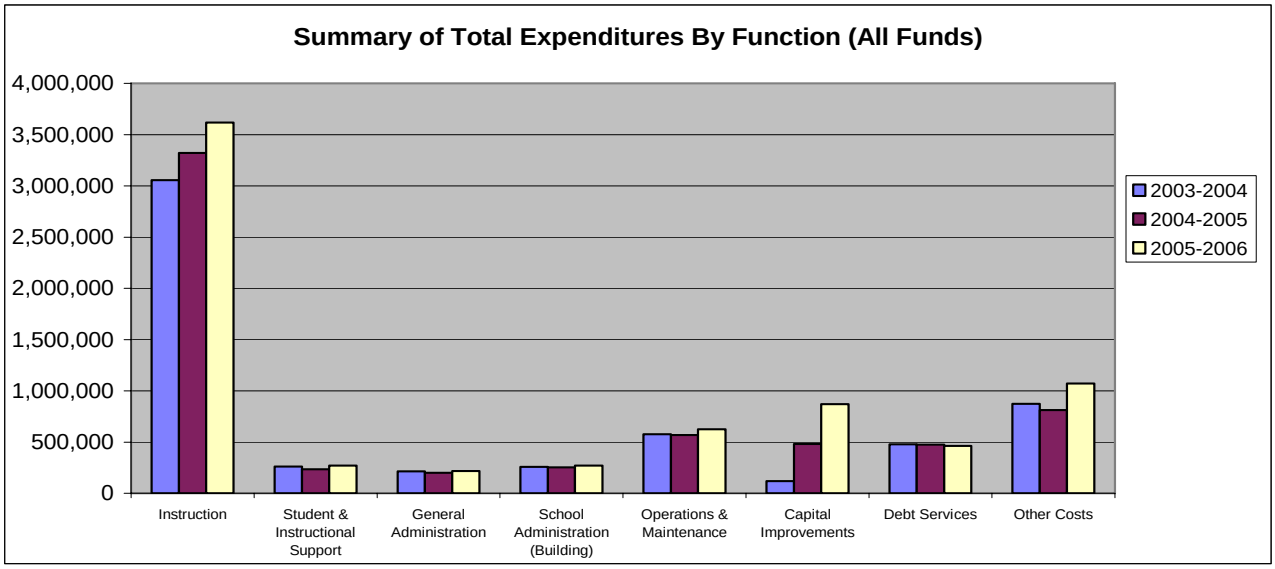
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,056,406	52%	3,320,861	52%	9%	3,618,179	49%	9%
Student & Instructional Support	260,235	4%	236,153	4%	-9%	270,276	4%	14%
General Administration	214,478	4%	199,504	3%	-7%	216,988	3%	9%
School Administration (Building)	258,905	4%	252,927	4%	-2%	271,440	4%	7%
Operations & Maintenance	575,984	10%	568,616	9%	-1%	626,139	8%	10%
Capital Improvements	118,058	2%	480,321	8%	307%	871,461	12%	81%
Debt Services	479,600	8%	474,803	7%	-1%	464,297	6%	-2%
Other Costs	872,493	15%	812,746	13%	-7%	1,070,586	14%	32%
Total Expenditures	5,836,159	100%	6,345,931	100%	9%	7,409,366	100%	17%
Amount per Pupil	$8,489		$9,367		10%	$11,142		19%

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.

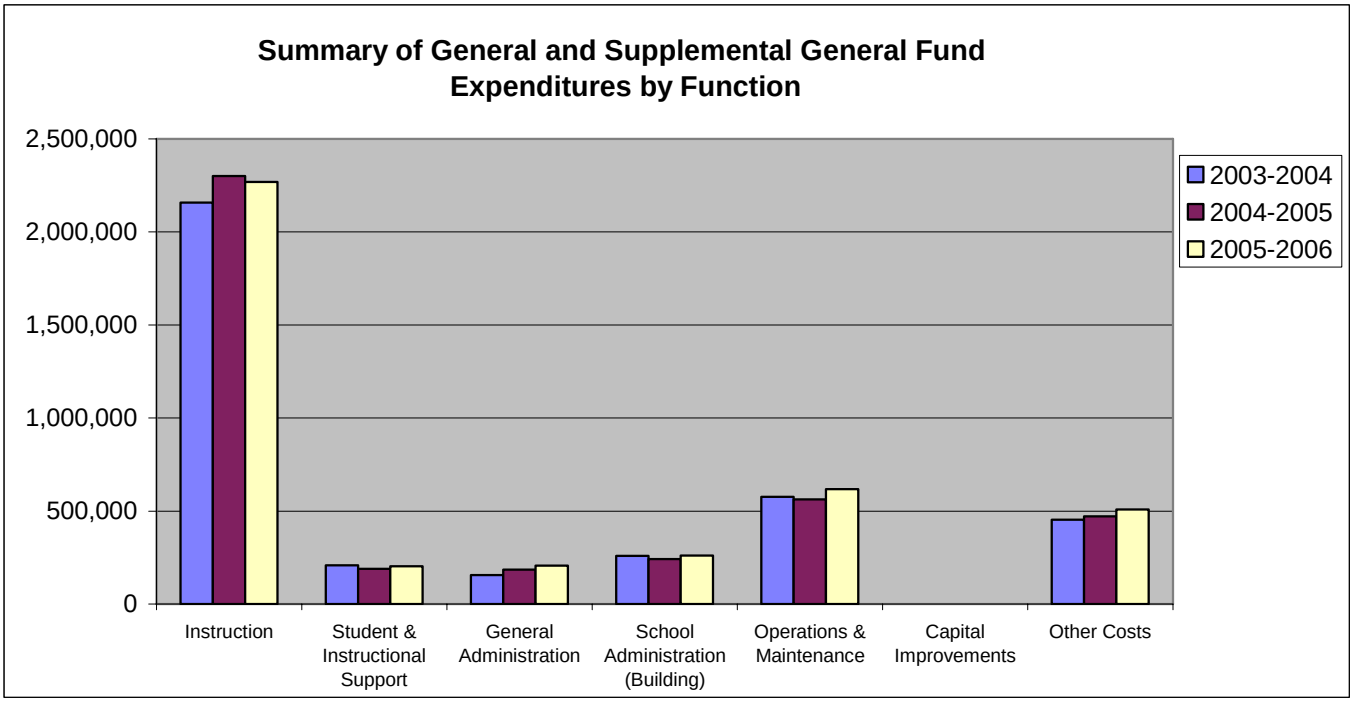
Further definition of what goes into each category:

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



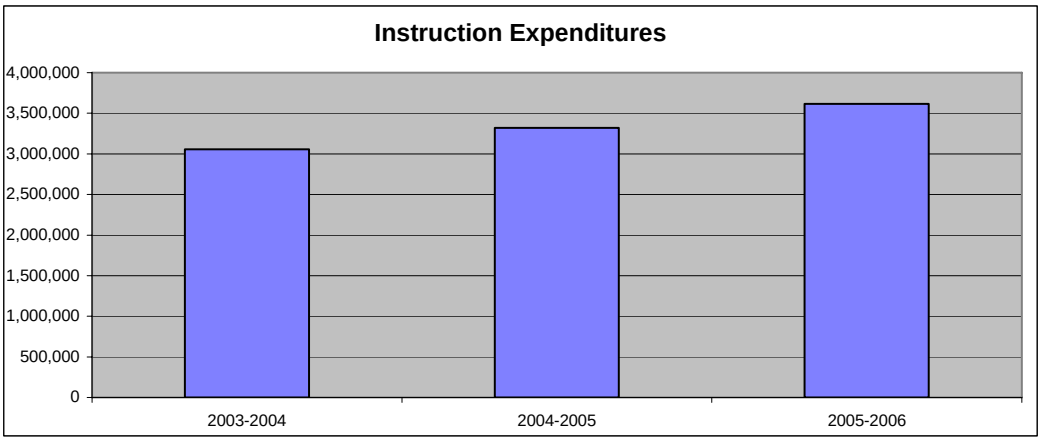
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,157,745	57%	2,300,649	58%	7%	2,268,709	56%	-1%
Student & Instructional Support	208,778	5%	189,750	5%	-9%	203,567	5%	7%
General Administration	155,552	4%	184,556	5%	19%	207,262	5%	12%
School Administration (Building)	258,172	7%	242,083	6%	-6%	259,769	6%	7%
Operations & Maintenance	575,693	15%	562,489	14%	-2%	617,857	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	452,924	12%	471,512	12%	4%	508,350	13%	8%
Total Expenditures	3,808,864	100%	3,951,039	100%	4%	4,065,514	100%	3%
Amount per Pupil	$5,540		$5,832		5%	$6,114		5%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,066,889		2,150,445	4%		2,111,709	-2%
Federal Funds	146,379		127,520	-13%		120,796	-5%
Supplemental General	90,856		150,204	65%		157,000	5%
At Risk (4yr Old)						47,300	
At Risk (K-12)						170,000	
Bilingual Education	57,756		64,198	11%		100,000	56%
Capital Outlay	0		0	0%		0	0%
Driver Education	6,375		9,033	42%		12,100	34%
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	12,094		11,576	-4%		25,825	123%
Special Education	517,107		523,958	1%		599,167	14%
Vocational Education	150,419		143,642	-5%		142,000	-1%
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			104,160			132,282	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	8,531		36,125	323%			
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	3,056,406		3,320,861	9%		3,618,179	9%
Enrollment (FTE)*	687.5		677.5	-1%		665.0	-2%
Amount per Pupil	4,446		4,902	10%		5,441	11%
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	3,056,406		3,320,861	9%		3,618,179	9%



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.

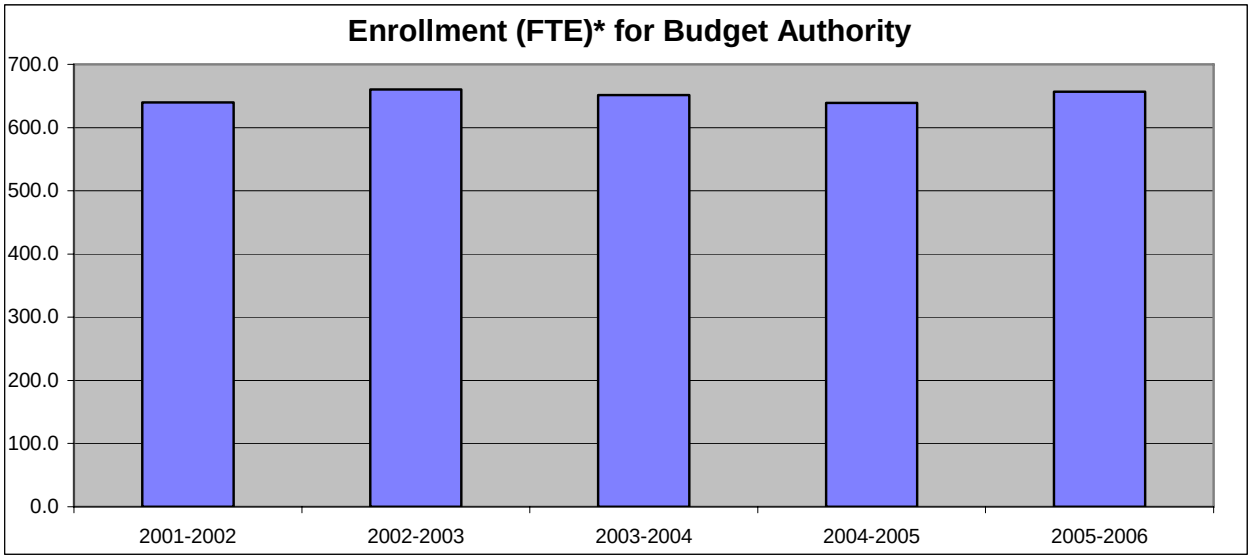
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

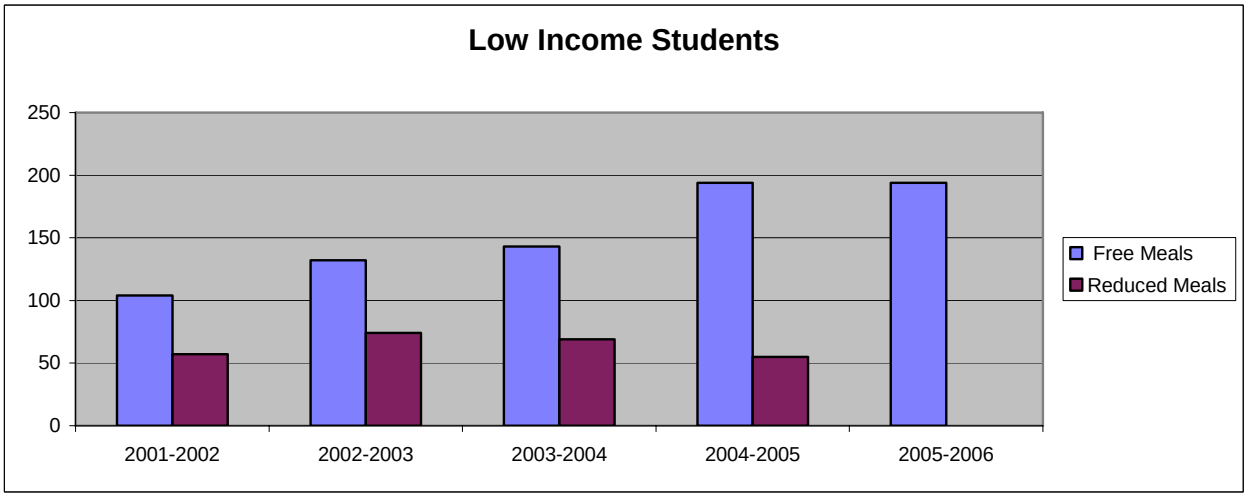
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,763,583	2,266	4,159,581	0		0	601,736
Supplemental General	500,000	20,594	172,250				307,156
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	47,300	0		0	0	47,300	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	170,000	0		0	0	170,000	0
Bilingual Education	100,000			0	0	100,000	0
Capital Outlay	1,071,461	816,320	31,779	0	10,000	70,000	146,837
Driver Training	12,600	30,859	2,800		0	4,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	323,196	23,363	3,513	103,956	0	102,000	90,364
Professional Development	52,592	15,092	2,500	0	0	35,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	27,410	19,410		0	0	8,000	0
Special Education	617,167	205,210	0	0	0	519,769	0
Vocational Education	142,000			0	0	142,000	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	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	194,533	0	194,533				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	464,297	690,594	106,783		0		332,629
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	121,296	0	xxxxxxxxxxx	121,296	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,607,435	1,823,708	4,673,739	225,252	10,000	1,198,069	1,478,722
Less Transfers	1,198,069						
TOTAL Budget Expenditures	$7,409,366						

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)*	640.0	660.1	3%	651.5	-1%	639.2	-2%	657.0	3%
Number of Students - Free Meals	104	132	27%	143	8%	194	36%	194	0%
Number of Students - Reduced Meals	57	74	30%	69	-7%	55	-20%	0	-100%

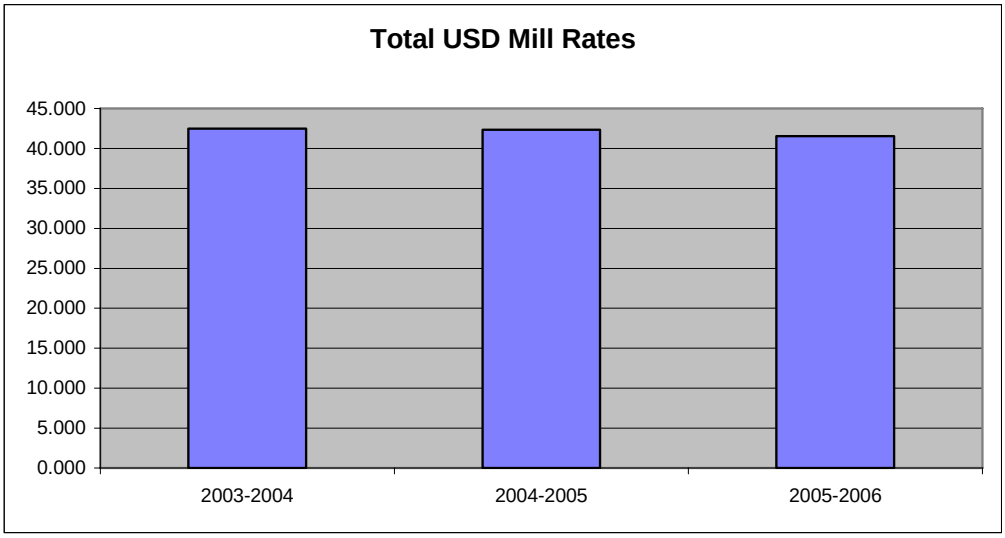




*FTE for state aid and budget authority purposes for general fund.

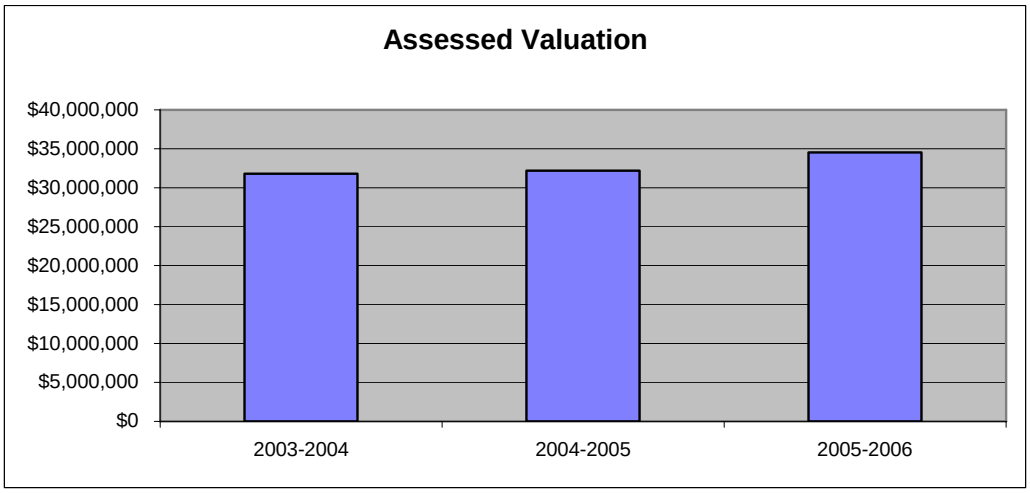
Miscellaneous Information
Mill Rates by Fund

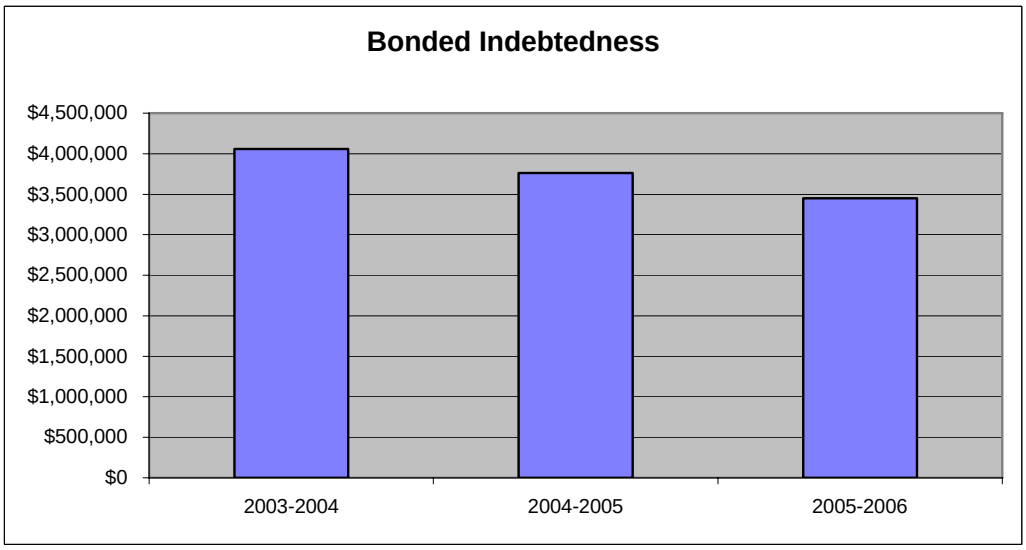
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	8.793	8.654	8.560
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	3.986	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.700	9.705	8.960
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	**42.487**	**42.345**	**41.520**
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	$31,791,150	$32,210,674	$34,542,574
Bonded Indebtedness	4,060,000	3,760,000	3,450,000





USD# 102
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	4.0	278,799	69,700	4.0	249,000	62,250	4.0	272,797	68,199
Teachers (Full Time)	42.0	1,630,891	38,831	44.0	1,747,328	39,712	44.5	1,817,722	40,848
Other Certified (Licensed) Personnel	6.9	280,739	40,687	6.4	252,910	39,517	6.0	242,784	40,464
Classified Personnel	44.0	674,194	15,323	42.0	679,796	16,186	43.0	703,588	16,363
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXX	43,293	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