Budget at a Glance

2005 - 2006

Unified School District No. 286

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Summary of Total Expenditures By Function
(All Funds)

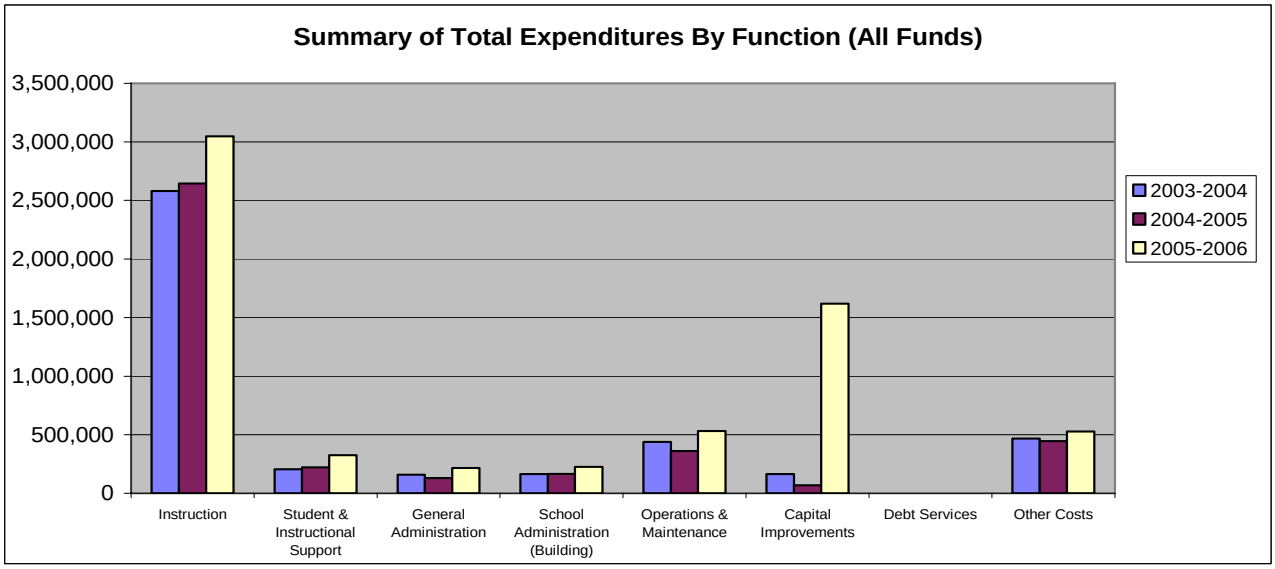
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,580,507	62%	2,644,236	65%	2%	3,047,641	47%	15%
Student & Instructional Support	206,276	5%	221,690	5%	7%	326,371	5%	47%
General Administration	159,192	4%	130,087	3%	-18%	216,460	3%	66%
School Administration (Building)	164,985	4%	165,444	4%	0%	226,050	3%	37%
Operations & Maintenance	438,229	10%	361,953	9%	-17%	531,418	8%	47%
Capital Improvements	164,438	4%	67,696	2%	-59%	1,620,000	25%	2293%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	467,411	11%	445,948	11%	-5%	527,866	8%	18%
Total Expenditures	4,181,038	100%	4,037,054	100%	-3%	6,495,806	100%	61%
Amount per Pupil	$9,991		$9,646		-3%	$15,107		57%

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.

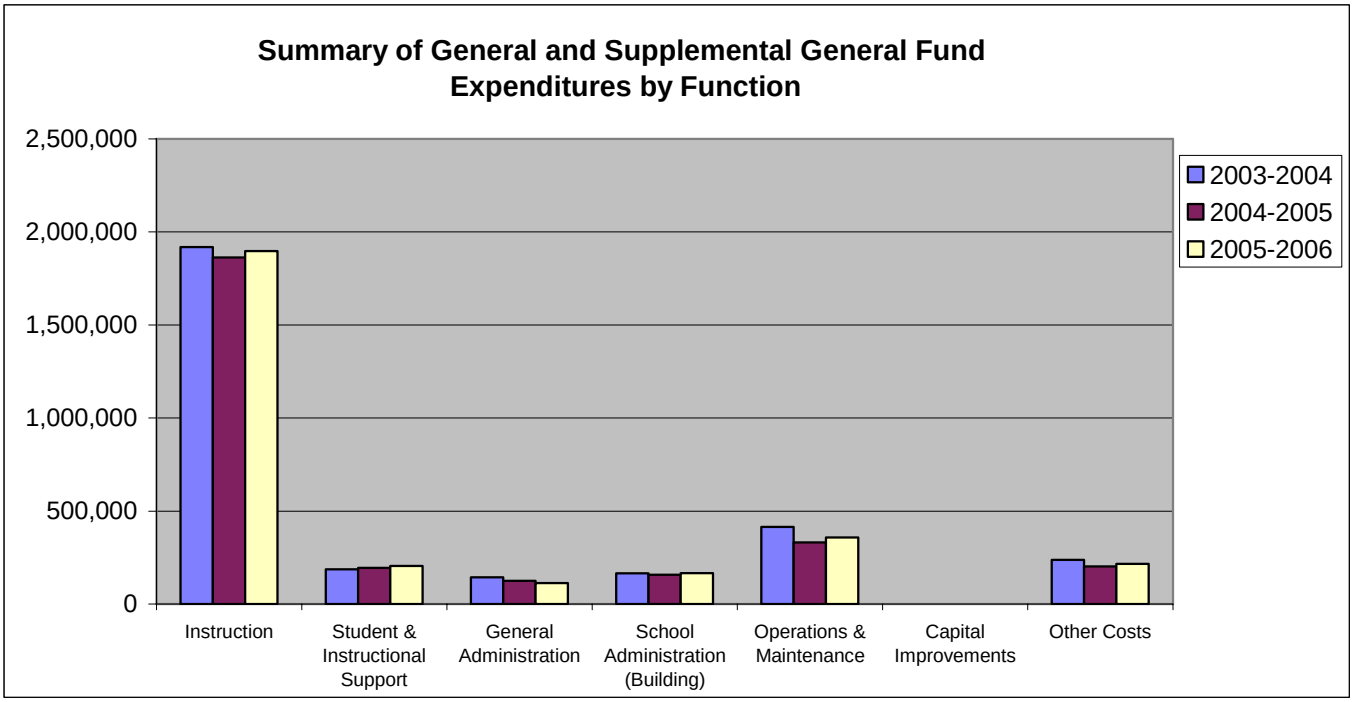
Further definition of what goes into each category:

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



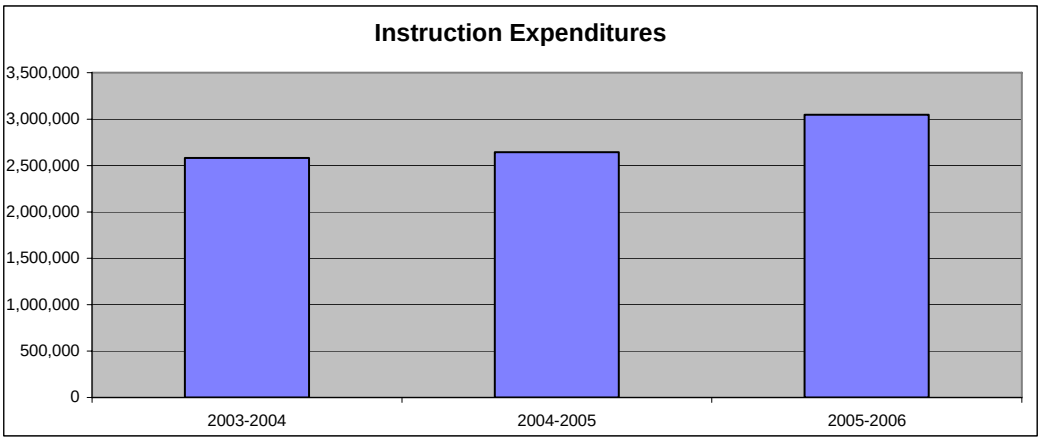
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,919,576	63%	1,863,263	65%	-3%	1,898,000	64%	2%
Student & Instructional Support	186,930	6%	194,610	7%	4%	204,500	7%	5%
General Administration	143,361	5%	124,475	4%	-13%	112,660	4%	-9%
School Administration (Building)	164,985	5%	156,909	5%	-5%	165,750	6%	6%
Operations & Maintenance	413,888	13%	331,892	12%	-20%	358,000	12%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	237,148	8%	201,509	7%	-15%	215,860	7%	7%
Total Expenditures	3,065,888	100%	2,872,658	100%	-6%	2,954,770	100%	3%
Amount per Pupil	$7,326		$6,864		-6%	$6,872		0%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,618,775	1,633,262	1%	1,594,500	-2%
Federal Funds	252,443	235,534	-7%	161,782	-31%
Supplemental General	300,801	230,001	-24%	303,500	32%
At Risk (4yr Old)				25,550	
At Risk (K-12)				131,550	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	26,900	29,700	10%	50,000	68%
Driver Education	7,560	6,661	-12%	9,900	49%
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	16,543	0%	58,992	257%
Special Education	338,028	335,688	-1%	505,805	51%
Vocational Education	36,000	37,398	4%	122,000	226%
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		69,449		84,062	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	50,000	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	2,580,507	2,644,236	2%	3,047,641	15%
Enrollment (FTE)*	418.5	418.5	0%	430.0	3%
Amount per Pupil	6,166	6,318	2%	7,088	12%
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	2,580,507	2,644,236	2%	3,047,641	15%



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.

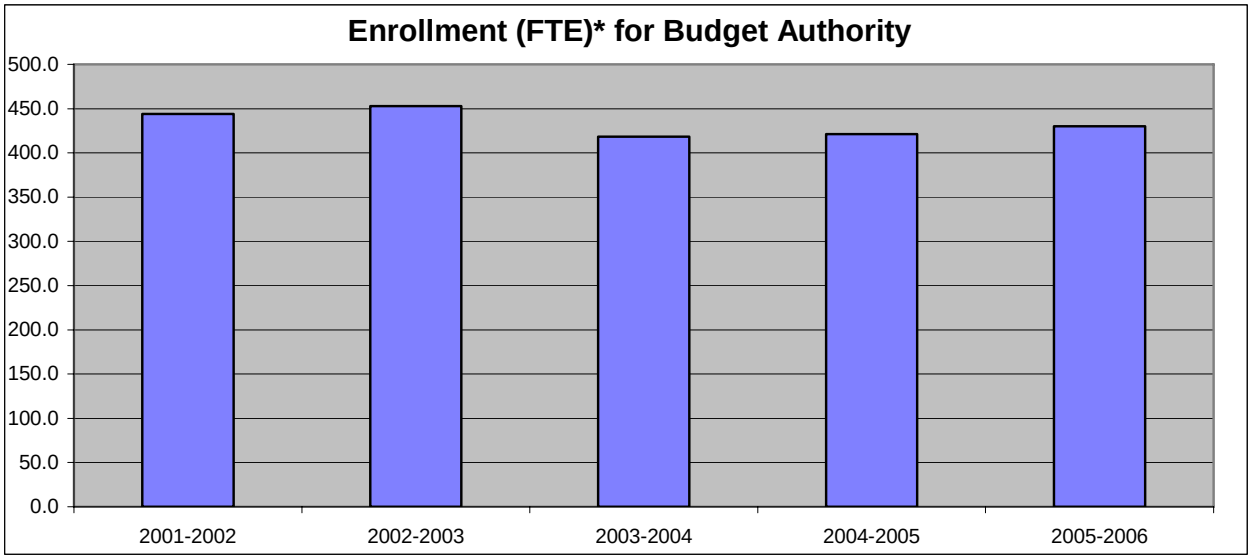
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

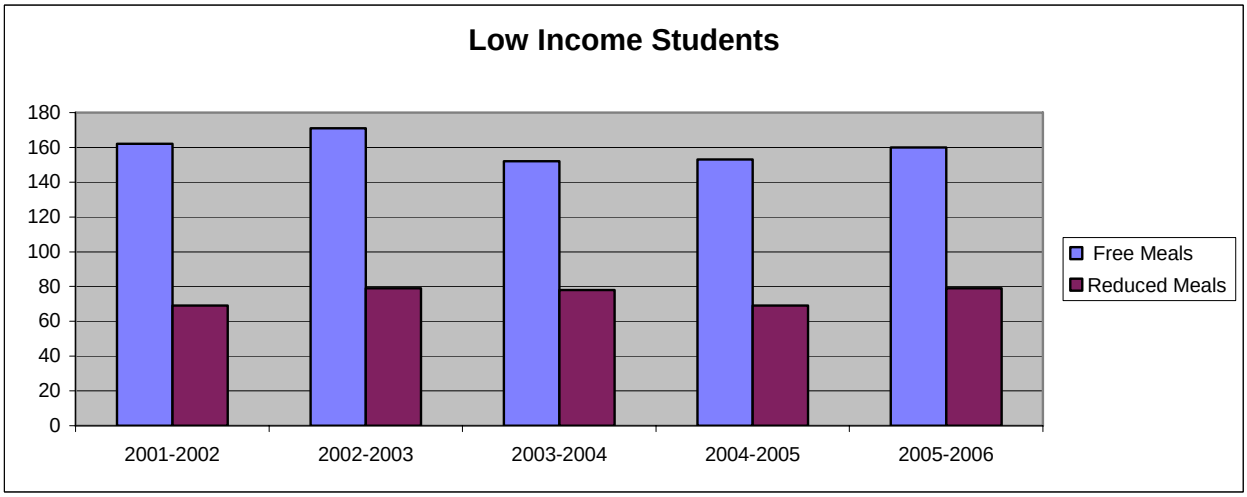
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,241,706	2,645	2,982,344	0		0	256,717
Supplemental General	303,500	7,106	168,534				127,860
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	25,550	0		0	0	25,550	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	131,550	0		0	0	131,550	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,970,000	2,091,035	23,413	0	60,000	0	85,840
Driver Training	48,828	45,628	3,200		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	274,876	64,456	2,610	97,060	0	55,000	55,750
Professional Development	63,461	53,562	1,563	0	0	8,336	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	58,992	58,992		0	0	0	0
Special Education	554,905	304,905	0	0	0	250,000	0
Vocational Education	122,000			0	0	120,000	2,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	129,092	0	129,092				
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	161,782	0	xxxxxxxxxxx	161,782	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,086,242	2,628,329	3,310,756	258,842	60,000	590,436	528,167
Less Transfers	590,436						
TOTAL Budget Expenditures	$6,495,806						

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)*	444.1	453.0	2%	418.5	-8%	421.0	1%	430.0	2%
Number of Students - Free Meals	162	171	6%	152	-11%	153	1%	160	5%
Number of Students - Reduced Meals	69	79	14%	78	-1%	69	-12%	79	14%

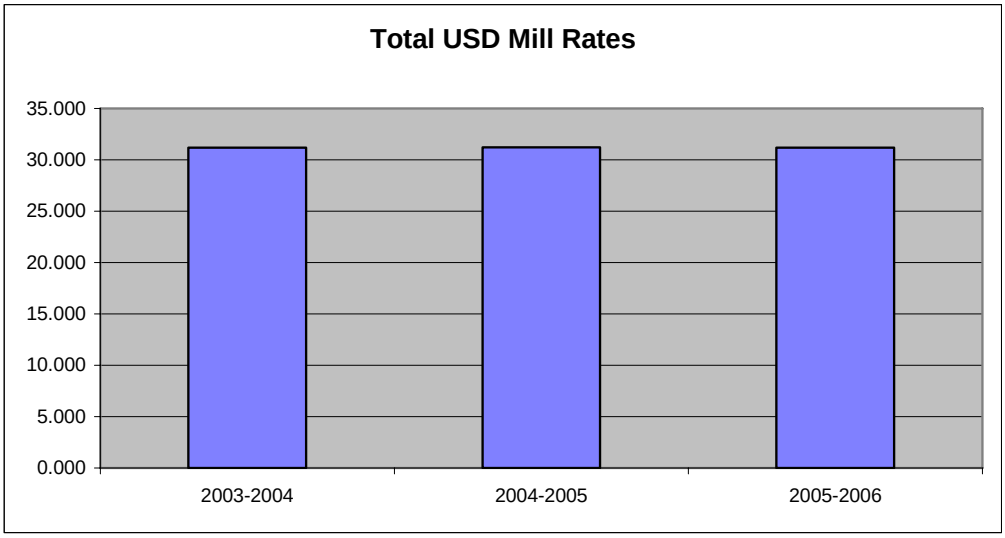




*FTE for state aid and budget authority purposes for general fund.

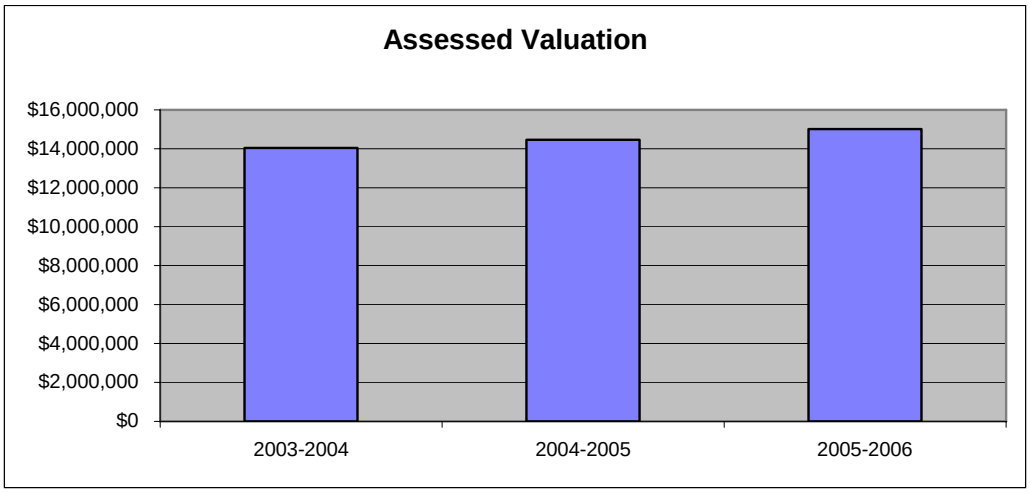
Miscellaneous Information
Mill Rates by Fund

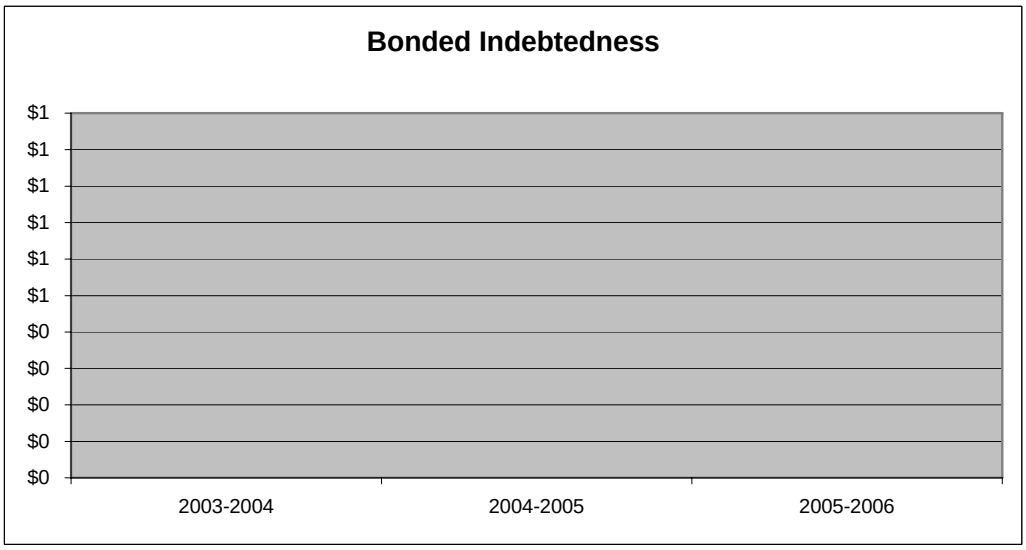
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.210	7.220	7.205
Adult Education	0.000	0.000	0.000
Capital Outlay	3.990	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**31.200**	**31.220**	**31.205**
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	0.990	1.000	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**1.000**	**1.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$14,043,063	$14,455,517	$15,008,467
Bonded Indebtedness	0	0	0





USD# 286
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)	3.0	176,896	58,965	2.0	167,725	83,863	2.0	173,234	86,617
Teachers (Full Time)	33.0	1,487,339	45,071	33.3	1,511,523	45,391	33.0	1,535,077	46,517
Other Certified (Licensed) Personnel	3.0	126,904	42,301	3.0	136,144	45,381	3.0	149,598	49,866
Classified Personnel	23.0	403,434	17,541	18.8	451,311	24,006	19.0	477,585	25,136
Substitutes/Temporary Help	XXXXXXX	41,563	XXXXXXXXXXX	XXXXXXX	51,050	XXXXXXXXXXX	XXXXXXX	51,000	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