Budget at a Glance

2005 - 2006

Osborne County Schools

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Summary of Total Expenditures By Function
(All Funds)

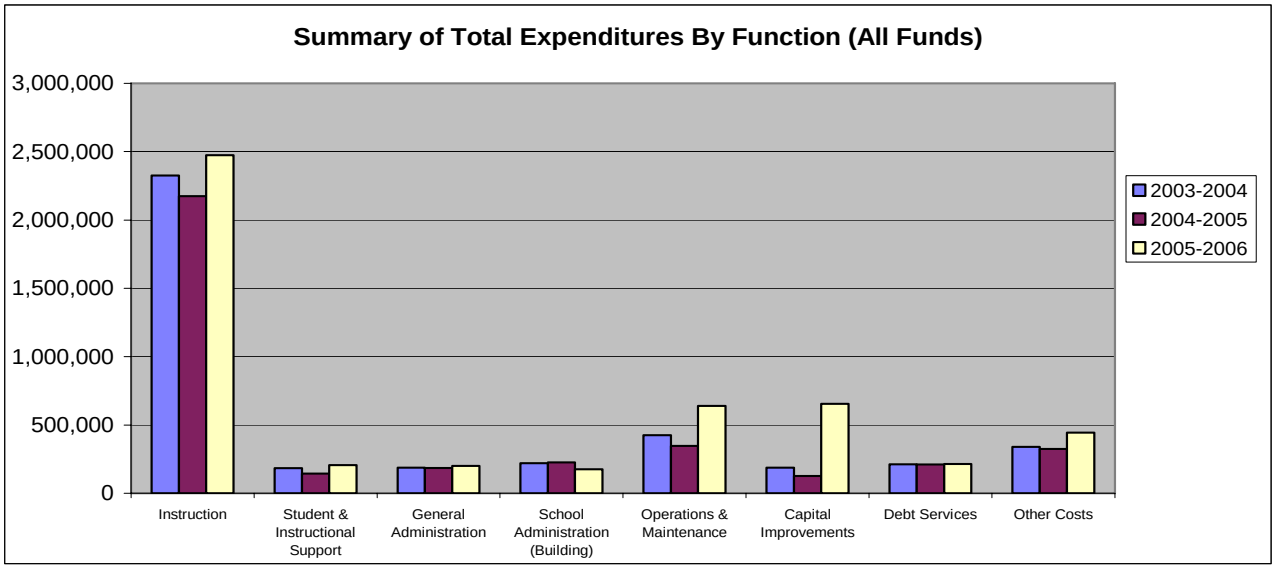
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,325,862	57%	2,174,942	58%	-6%	2,474,097	49%	14%
Student & Instructional Support	184,823	5%	143,532	4%	-22%	206,192	4%	44%
General Administration	188,874	5%	186,998	5%	-1%	201,993	4%	8%
School Administration (Building)	219,598	5%	226,868	6%	3%	176,218	4%	-22%
Operations & Maintenance	425,176	10%	348,178	9%	-18%	639,601	13%	84%
Capital Improvements	188,394	5%	127,065	3%	-33%	654,440	13%	415%
Debt Services	211,721	5%	210,549	6%	-1%	215,093	4%	2%
Other Costs	339,738	8%	325,631	9%	-4%	444,636	9%	37%
Total Expenditures	4,084,186	100%	3,743,763	100%	-8%	5,012,270	100%	34%
Amount per Pupil	$10,162		$10,146		0%	$13,732		35%

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.

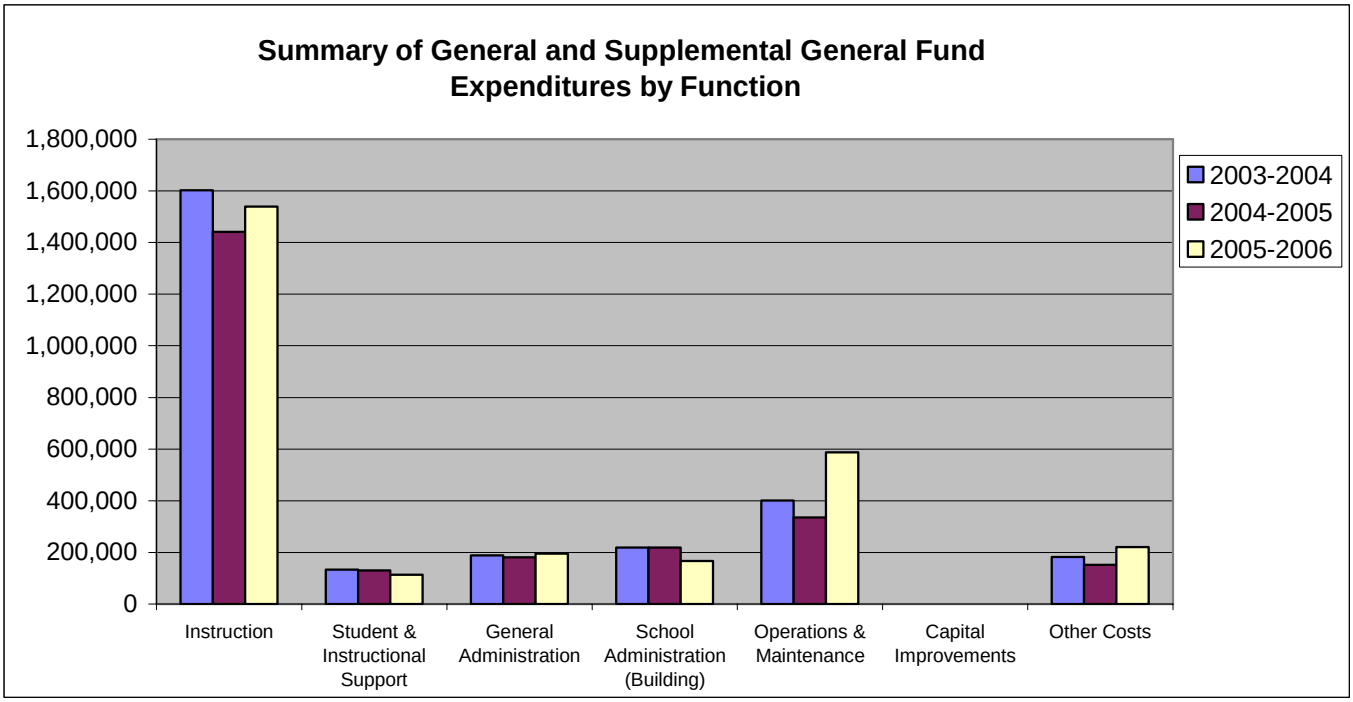
Further definition of what goes into each category:

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



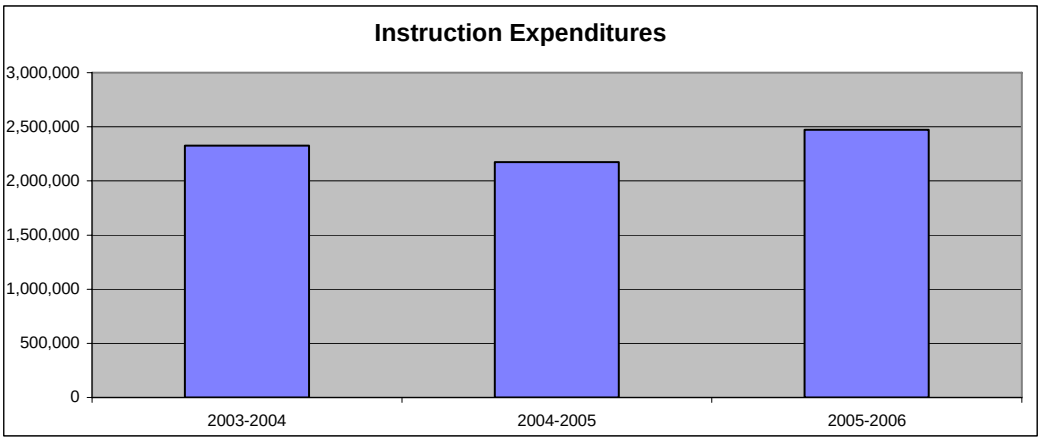
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,602,712	59%	1,440,847	59%	-10%	1,539,510	55%	7%
Student & Instructional Support	132,702	5%	130,442	5%	-2%	113,147	4%	-13%
General Administration	188,874	7%	181,122	7%	-4%	195,118	7%	8%
School Administration (Building)	219,066	8%	219,033	9%	0%	167,051	6%	-24%
Operations & Maintenance	400,603	15%	335,808	14%	-16%	587,326	21%	75%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	181,988	7%	151,605	6%	-17%	221,510	8%	46%
Total Expenditures	2,725,945	100%	2,458,857	100%	-10%	2,823,662	100%	15%
Amount per Pupil	$6,783		$6,664		-2%	$7,736		16%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,453,424	1,287,788	-11%	1,359,660	6%
Federal Funds	119,200	131,474	10%	108,146	-18%
Supplemental General	149,288	153,059	3%	179,850	18%
At Risk (4yr Old)				0	
At Risk (K-12)				71,426	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	59,625	3,806	-94%	100,000	2527%
Driver Education	5,481	4,321	-21%	4,270	-1%
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	9,104	8,440	-7%	22,456	166%
Special Education	462,083	435,972	-6%	452,625	4%
Vocational Education	67,657	82,504	22%	96,600	17%
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		67,578		79,064	17%
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	2,325,862	2,174,942	-6%	2,474,097	14%
Enrollment (FTE)*	401.9	369.0	-8%	365.0	-1%
Amount per Pupil	5,787	5,894	2%	6,778	15%
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	2,325,862	2,174,942	-6%	2,474,097	14%



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.

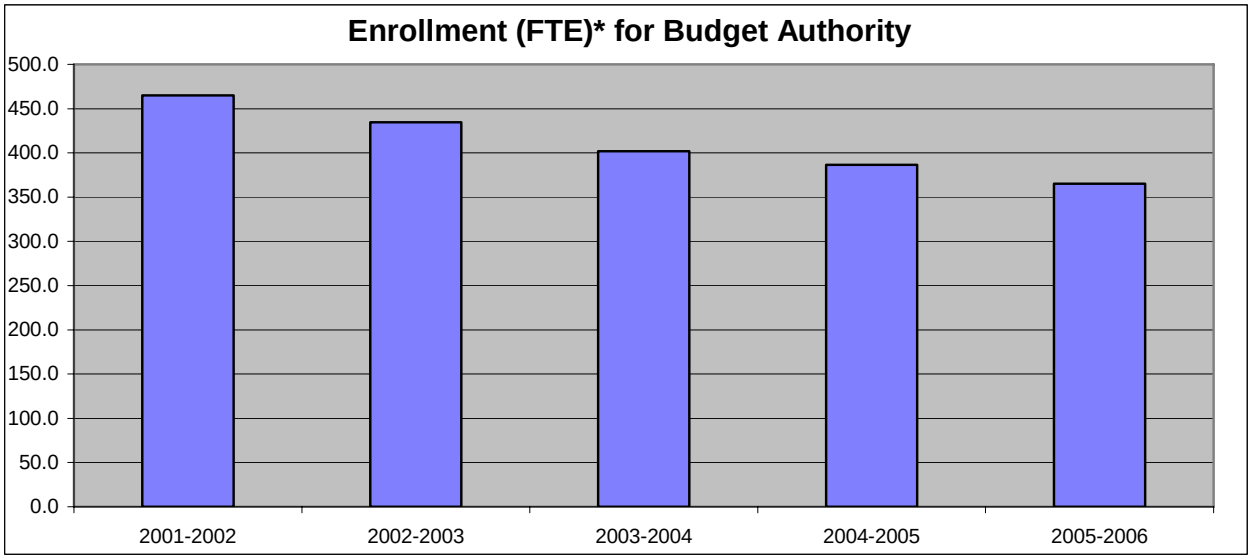
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

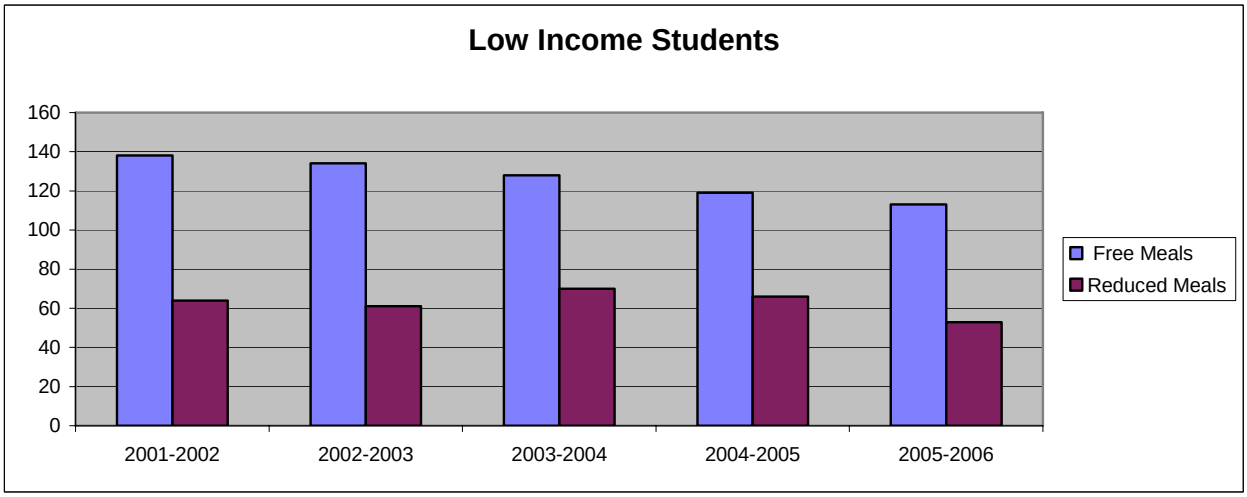
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,956,061	7,474	2,633,043	0		0	315,544
Supplemental General	400,000	16,775	160,000				223,225
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)	92,803	0		0	0	92,803	0
Bilingual Education	0			0	0	0	0
Capital Outlay	794,440	688,208	19,174	0	0	0	87,058
Driver Training	5,270	19,893	1,600		0	0	1,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	200,896	48,448	2,313	73,574	0	20,000	56,561
Professional Development	14,792	13,917	875	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	22,456	22,456		0	0	0	0
Special Education	520,125	263,189	0	0	0	319,596	0
Vocational Education	100,000			0	0	100,000	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	114,587	0	114,587				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	215,093	300,636	58,066		0		141,214
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	108,146	11,401	xxxxxxxxxxx	108,146	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,544,669	1,392,397	2,989,658	181,720	0	532,399	824,602
Less Transfers	532,399						
TOTAL Budget Expenditures	$5,012,270						

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)*	465.0	434.5	-7%	401.9	-8%	386.6	-4%	365.0	-6%
Number of Students - Free Meals	138	134	-3%	128	-4%	119	-7%	113	-5%
Number of Students - Reduced Meals	64	61	-5%	70	15%	66	-6%	53	-20%

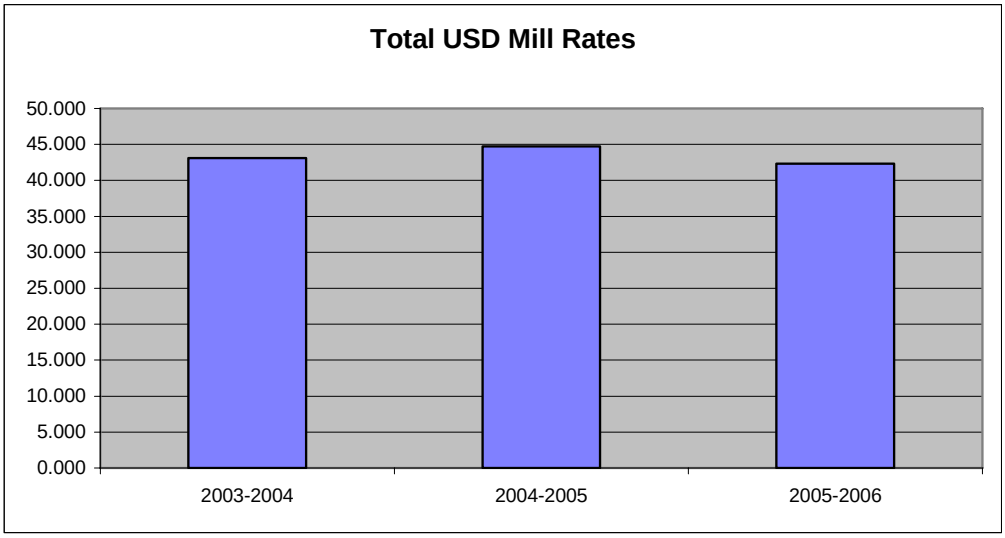




*FTE for state aid and budget authority purposes for general fund.

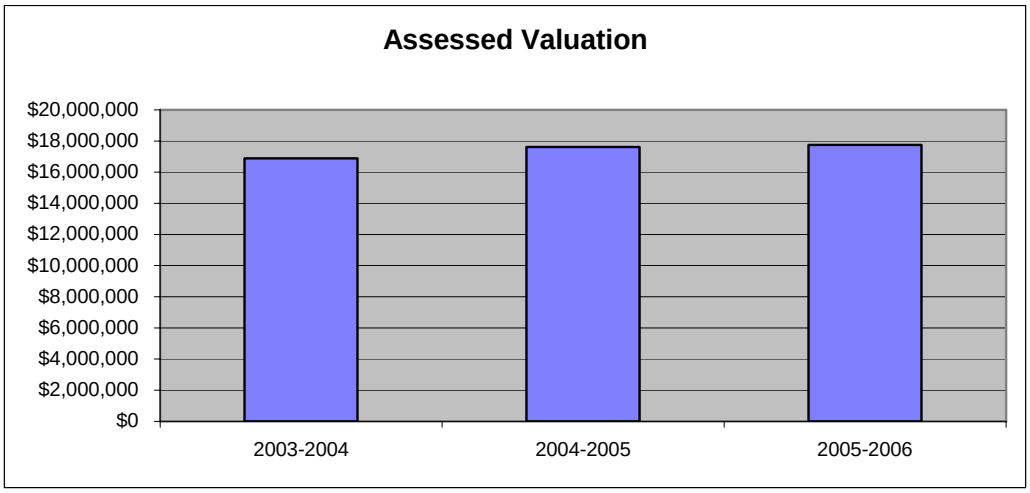
Miscellaneous Information
Mill Rates by Fund

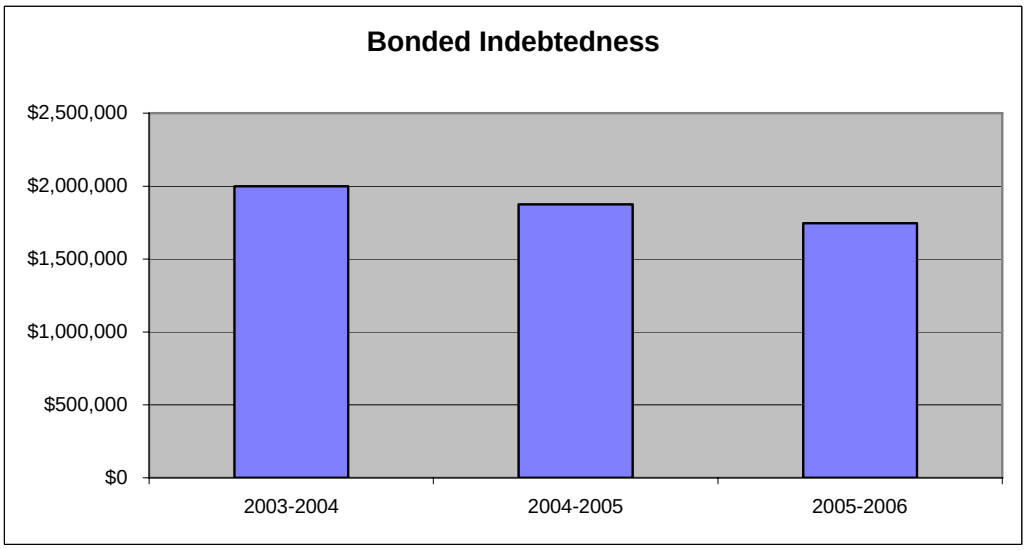
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	10.071	12.505	11.557
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.027	8.239	6.766
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	**43.092**	**44.744**	**42.323**
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	$16,875,768	$17,611,192	$17,753,847
Bonded Indebtedness	2,000,000	1,875,000	1,745,000





USD# 392
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	207,524	69,175	3.0	209,528	69,843	2.0	157,500	78,750
Teachers (Full Time)	34.0	1,471,830	43,289	30.0	1,356,929	45,231	28.0	1,332,422	47,587
Other Certified (Licensed) Personnel	3.0	122,925	40,975	3.5	135,830	38,809	3.7	137,890	37,268
Classified Personnel	16.1	411,880	25,583	16.1	437,206	27,156	16.1	459,066	28,513
Substitutes/Temporary Help	XXXXXXX	35,769	XXXXXXXXXXX	XXXXXXX	37,057	XXXXXXXXXXX	XXXXXXX	37,000	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