Budget at a Glance

2005 - 2006

Barber County North

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Summary of Total Expenditures By Function
(All Funds)

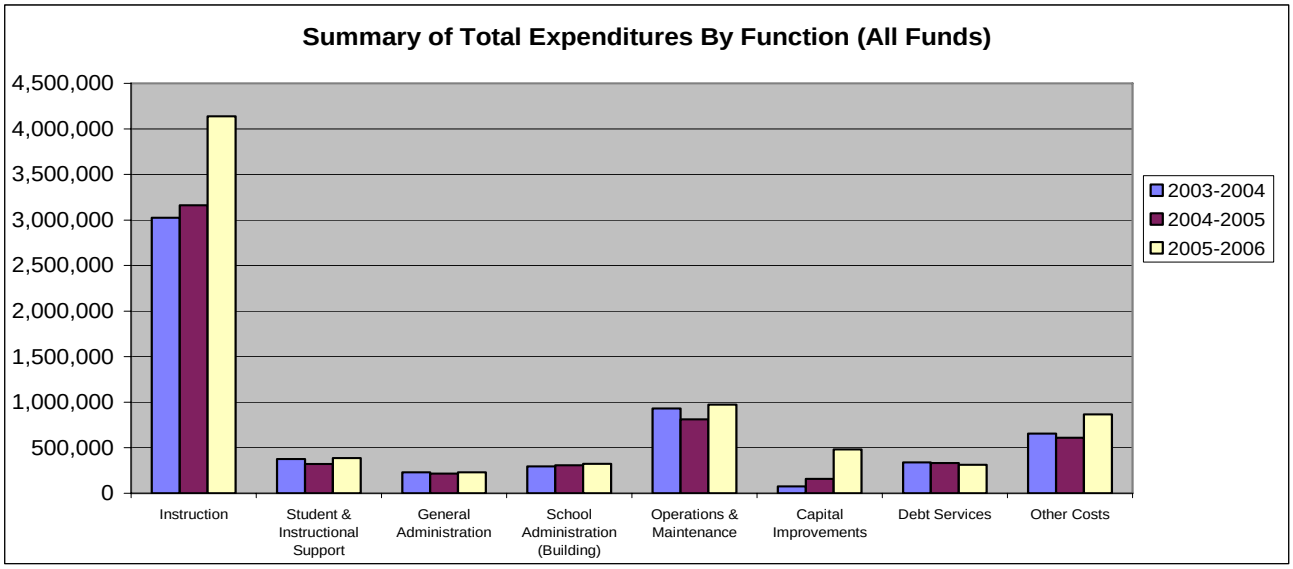
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,024,951	51%	3,160,537	53%	4%	4,137,294	54%	31%
Student & Instructional Support	376,290	6%	322,140	5%	-14%	386,996	5%	20%
General Administration	231,529	4%	215,944	4%	-7%	231,292	3%	7%
School Administration (Building)	295,938	5%	308,310	5%	4%	324,973	4%	5%
Operations & Maintenance	930,188	16%	812,462	14%	-13%	974,968	13%	20%
Capital Improvements	77,187	1%	159,423	3%	107%	480,588	6%	201%
Debt Services	340,095	6%	333,582	6%	-2%	313,461	4%	-6%
Other Costs	654,896	11%	610,336	10%	-7%	864,704	11%	42%
Total Expenditures	5,931,074	100%	5,922,734	100%	0%	7,714,276	100%	30%
Amount per Pupil	$9,340		$9,709		4%	$13,187		36%

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.

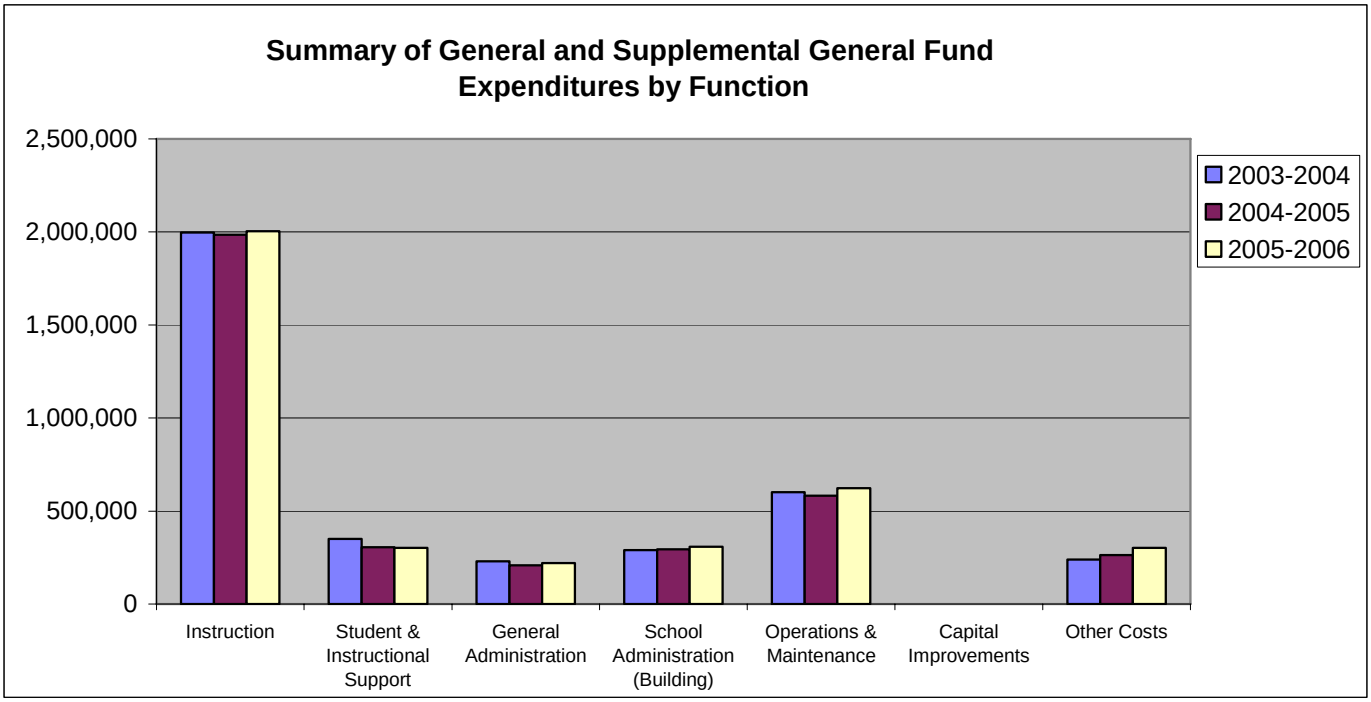
Further definition of what goes into each category:

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



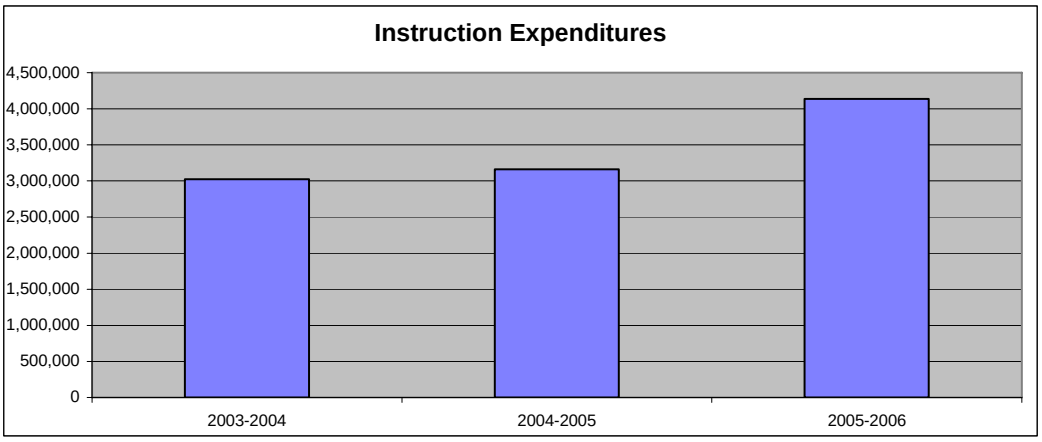
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,997,084	54%	1,985,078	55%	-1%	2,004,353	53%	1%
Student & Instructional Support	350,197	9%	304,572	8%	-13%	301,543	8%	-1%
General Administration	230,322	6%	207,481	6%	-10%	221,052	6%	7%
School Administration (Building)	289,896	8%	294,696	8%	2%	308,500	8%	5%
Operations & Maintenance	600,602	16%	582,282	16%	-3%	622,100	17%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	238,560	6%	263,565	7%	10%	301,375	8%	14%
Total Expenditures	3,706,661	100%	3,637,674	100%	-2%	3,758,923	100%	3%
Amount per Pupil	$5,837		$5,963		2%	$6,426		8%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,992,393		1,980,620	-1%		1,895,453	-4%
Federal Funds	152,038		133,177	-12%		128,697	-3%
Supplemental General	4,691		4,458	-5%		108,900	2343%
At Risk (4yr Old)						30,000	
At Risk (K-12)						186,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	21,499		36,909	72%		500,000	1255%
Driver Education	12,989		12,286	-5%		44,091	259%
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%		15,000	0%
Special Education	558,160		564,009	1%		775,000	37%
Vocational Education	218,304		211,552	-3%		257,000	21%
Gifts/Grants	6,561		41,770	537%		77,797	86%
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			98,641			119,356	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	58,316		77,115	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	3,024,951		3,160,537	4%		4,137,294	31%
Enrollment (FTE)*	635.0		610.0	-4%		585.0	-4%
Amount per Pupil	4,764		5,181	9%		7,072	36%
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	3,024,951		3,160,537	4%		4,137,294	31%



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.

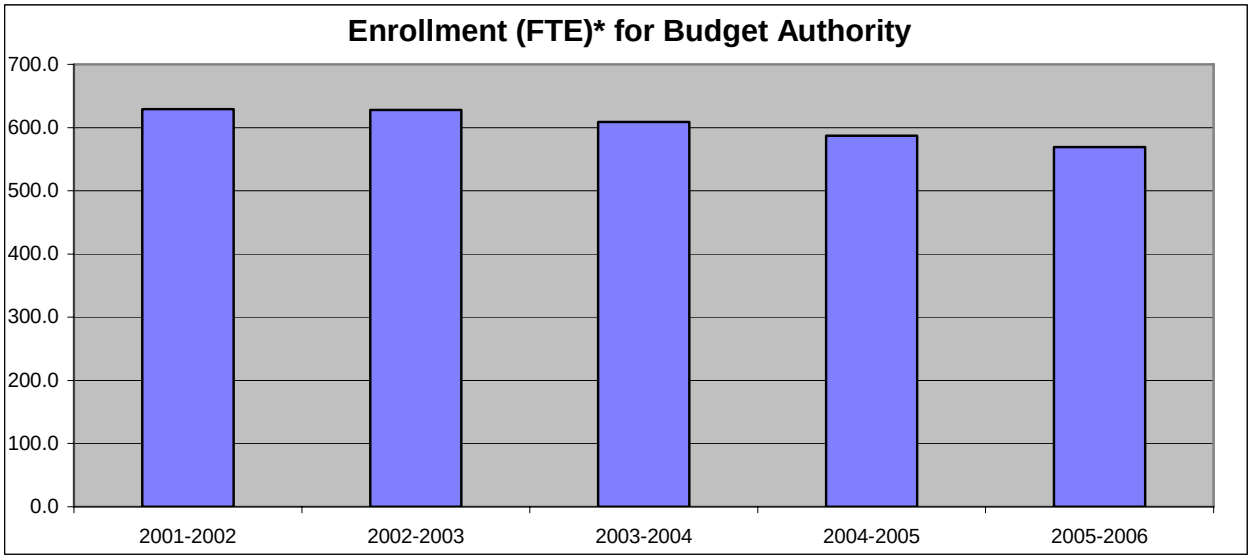
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

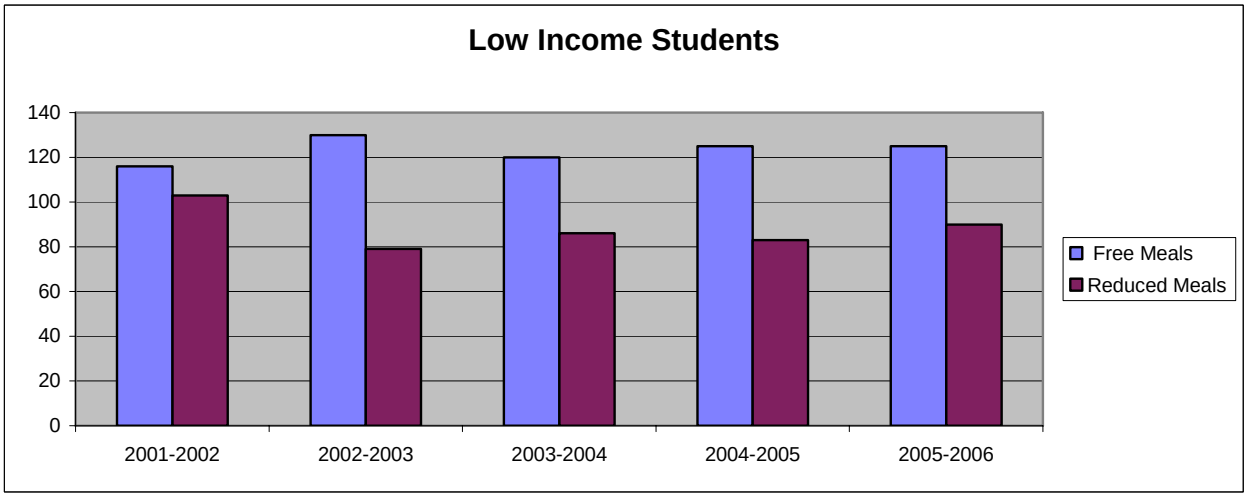
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,331,923	15,669	3,467,278	0		0	848,976
Supplemental General	737,000	48,723	33,460				654,817
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	30,000	0		0	0	30,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	200,000	0		0	0	200,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,380,588	1,121,800	0	0	35,000	150,000	73,788
Driver Training	47,091	32,691	4,400		0	10,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	433,600	100,795	3,465	98,753	0	100,000	130,587
Professional Development	76,462	52,754	2,708	0	0	20,000	1,000
Parent Education Program	0	0	0	0	0	0	0
Summer School	15,000	15,000		0	0	0	0
Special Education	795,000	241,510	0	0	0	550,000	3,490
Vocational Education	270,000			0	0	250,000	20,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	77,797	17,797					60,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	187,657	0	187,657				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	313,461	410,964	0		0		351,087
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	128,697	0	xxxxxxxxxxx	128,697	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	9,024,276	2,057,703	3,698,968	227,450	35,000	1,310,000	2,143,745
Less Transfers	1,310,000						
TOTAL Budget Expenditures	$7,714,276						

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)*	629.5	628.0	0%	609.0	-3%	587.0	-4%	569.5	-3%
Number of Students - Free Meals	116	130	12%	120	-8%	125	4%	125	0%
Number of Students - Reduced Meals	103	79	-23%	86	9%	83	-3%	90	8%

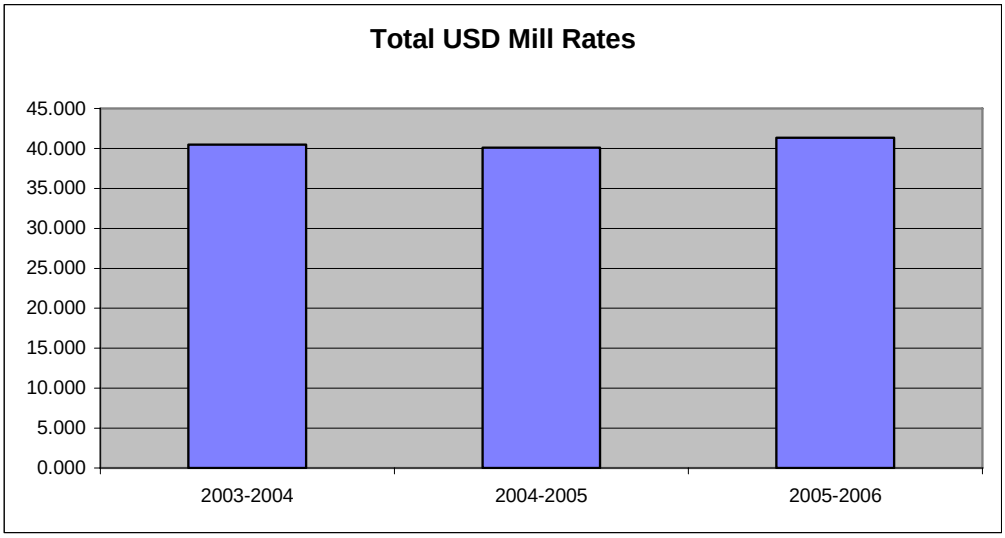




*FTE for state aid and budget authority purposes for general fund.

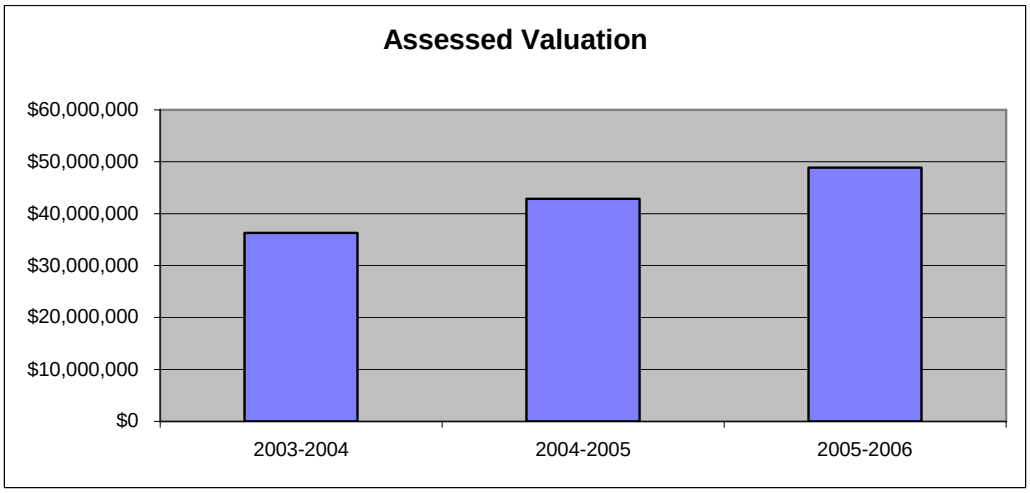
Miscellaneous Information
Mill Rates by Fund

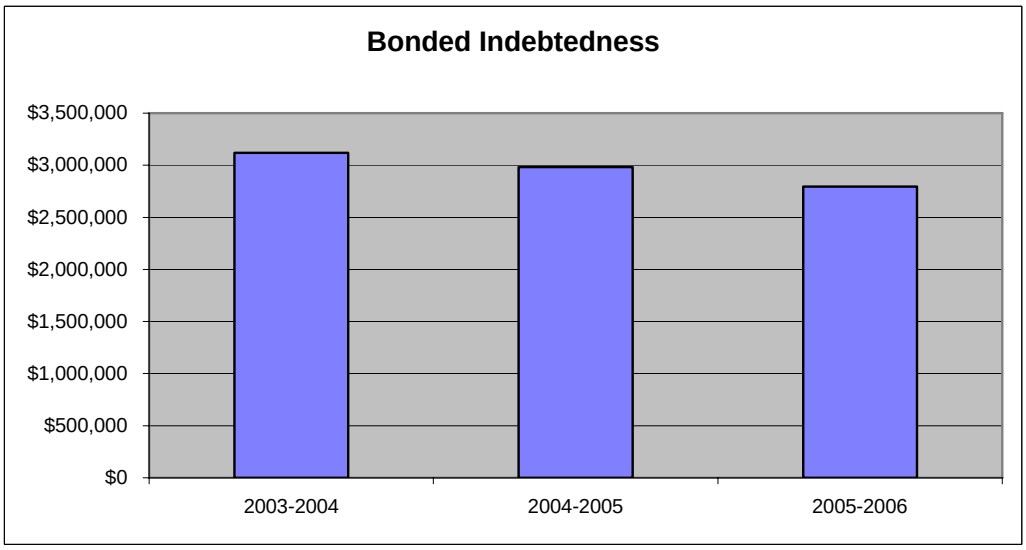
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.593	10.011	14.424
Adult Education	0.000	0.000	0.000
Capital Outlay	3.861	2.946	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.000	7.140	6.909
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	**40.454**	**40.097**	**41.333**
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	1.159	1.187	1.209
Recreation Commission Employee Benefit	0.135	0.133	0.130
TOTAL OTHER	**1.294**	**1.320**	**1.339**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$36,297,963	$42,852,392	$48,859,051
Bonded Indebtedness	3,120,000	2,984,257	2,797,342





USD# 254
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)	4.0	249,458	62,365	4.0	271,344	67,836	4.0	281,522	70,381
Teachers (Full Time)	47.3	1,858,021	39,282	45.0	1,835,520	40,789	45.0	1,858,850	41,308
Other Certified (Licensed) Personnel	5.0	174,870	34,974	5.4	220,911	40,909	6.1	251,090	41,162
Classified Personnel	26.5	633,011	23,887	27.1	718,647	26,518	27.3	743,372	27,230
Substitutes/Temporary Help	XXXXXXX	78,984	XXXXXXXXXXX	XXXXXXX	87,153	XXXXXXXXXXX	XXXXXXX	89,750	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