Budget at a Glance

2005 - 2006

Skyline Public Schools

Table of Contents

Summary of Total Expenditures……....1

Summary of General and Supplemental General Fund Expenditures……..2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2005-06
(previously Co99a)……...4

Enrollment and Low Income Students……..5

Mill Rates by Fund……..…6

Assessed Valuation and Bonded Indebtedness…….....7

Average Salary…….…....8

KSDE Website Information…….…...9

Summary of Total Expenditures By Function
(All Funds)

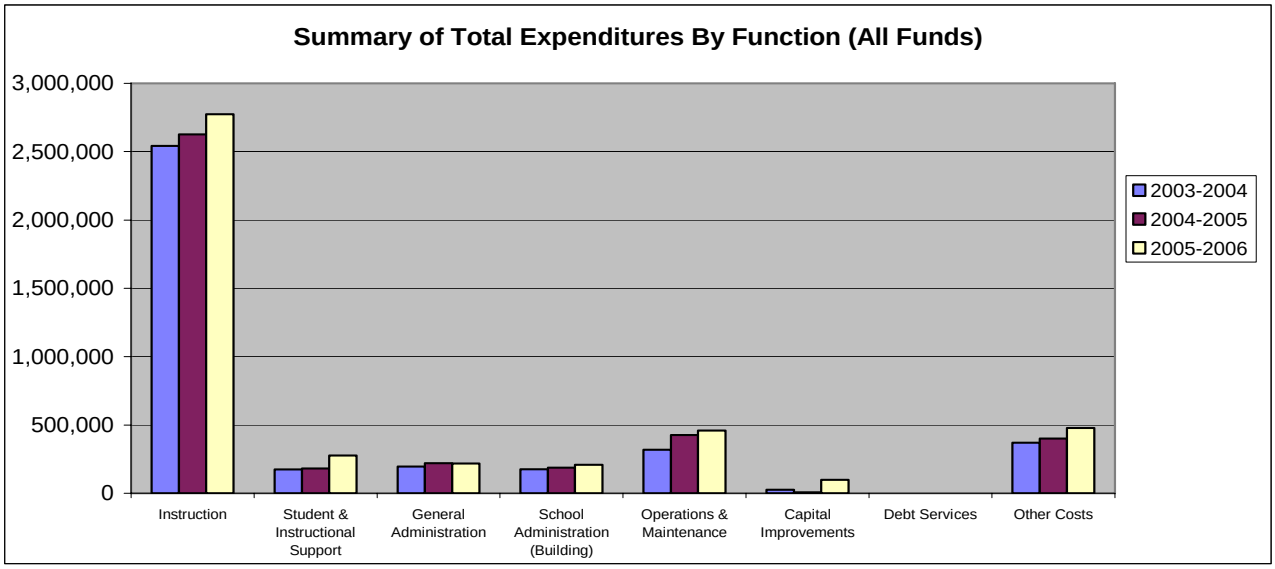
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,542,892	67%	2,626,676	65%	3%	2,773,506	61%	6%
Student & Instructional Support	173,832	5%	182,698	5%	5%	276,673	6%	51%
General Administration	196,224	5%	220,795	5%	13%	217,667	5%	-1%
School Administration (Building)	175,647	5%	188,745	5%	7%	208,396	5%	10%
Operations & Maintenance	318,646	8%	427,340	11%	34%	458,851	10%	7%
Capital Improvements	26,015	1%	7,838	0%	-70%	99,500	2%	1169%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	369,512	10%	399,866	10%	8%	478,368	11%	20%
Total Expenditures	3,802,768	100%	4,053,958	100%	7%	4,512,961	100%	11%
Amount per Pupil	$8,559		$9,692		13%	$11,876		23%

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.

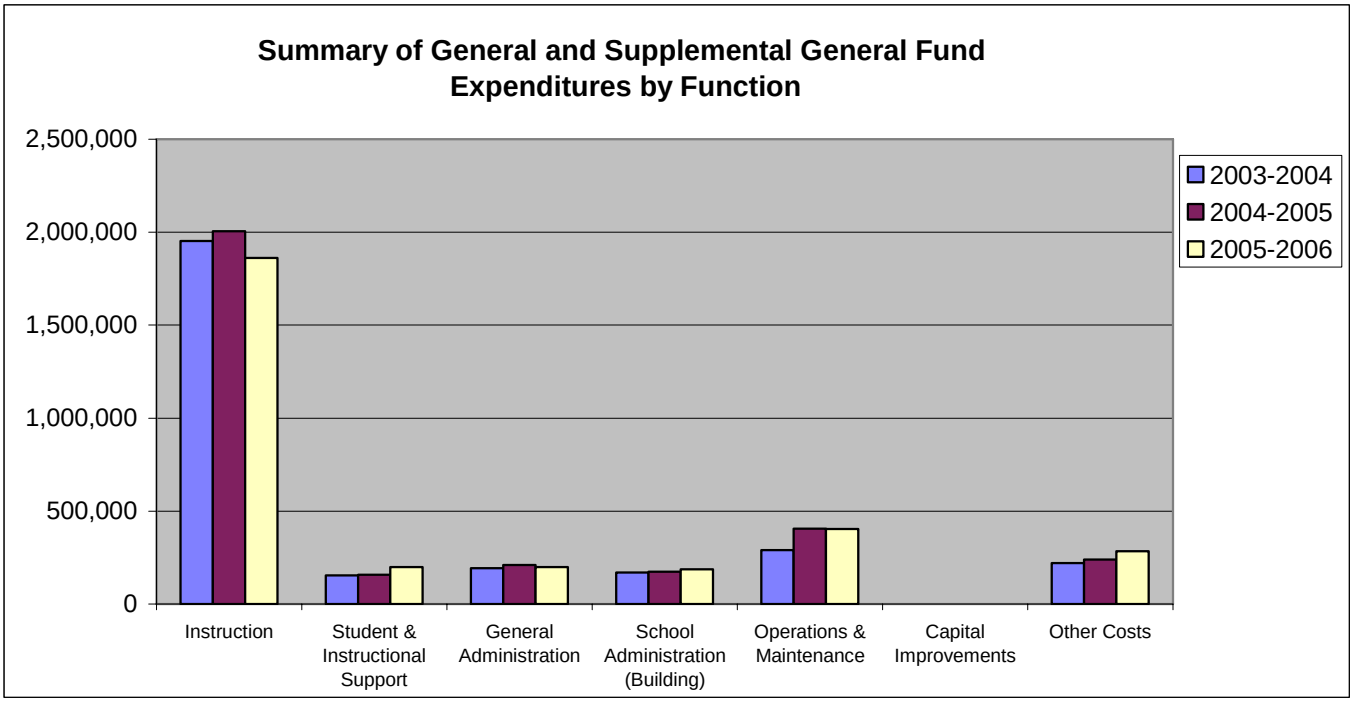
Further definition of what goes into each category:

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



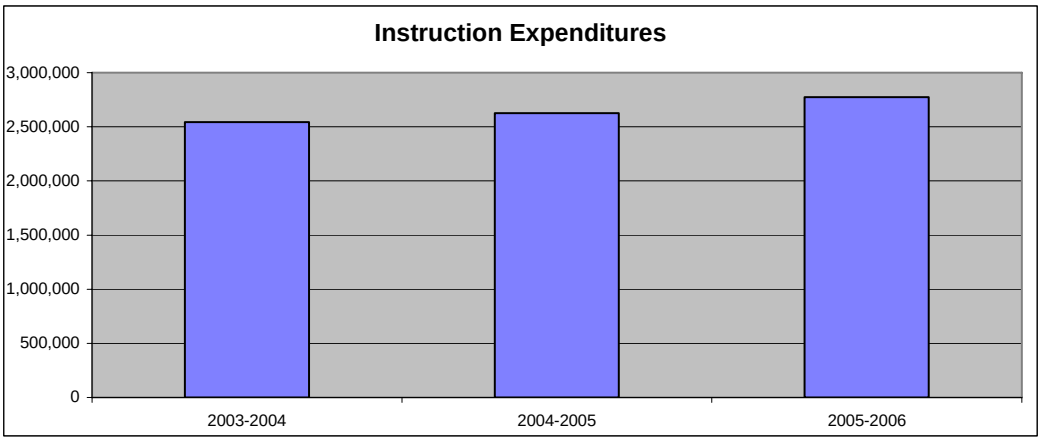
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,952,422	65%	2,005,535	63%	3%	1,862,100	59%	-7%
Student & Instructional Support	154,886	5%	156,713	5%	1%	198,765	6%	27%
General Administration	192,920	6%	209,638	7%	9%	199,267	6%	-5%
School Administration (Building)	169,553	6%	175,014	5%	3%	187,120	6%	7%
Operations & Maintenance	290,451	10%	406,186	13%	40%	404,741	13%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	221,251	7%	238,339	7%	8%	283,917	9%	19%
Total Expenditures	2,981,483	100%	3,191,425	100%	7%	3,135,910	100%	-2%
Amount per Pupil	$6,711		$7,630		14%	$8,252		8%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,908,530		1,913,526	0%		1,546,300	-19%
Federal Funds	151,812		153,740	1%		161,104	5%
Supplemental General	43,892		92,009	110%		315,800	243%
At Risk (4yr Old)						0	
At Risk (K-12)						87,160	
Bilingual Education	5,022		3,178	-37%		4,000	26%
Capital Outlay	13,777		0	-100%		75,000	0%
Driver Education	11,465		15,354	34%		18,750	22%
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%		0	0%
Special Education	336,097		343,048	2%		424,992	24%
Vocational Education	46,249		32,585	-30%		59,600	83%
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			73,236			80,800	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	26,048		0	-100%			
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	2,542,892		2,626,676	3%		2,773,506	6%
Enrollment (FTE)*	444.3		418.3	-6%		380.0	-9%
Amount per Pupil	5,723		6,279	10%		7,299	16%
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	2,542,892		2,626,676	3%		2,773,506	6%



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.

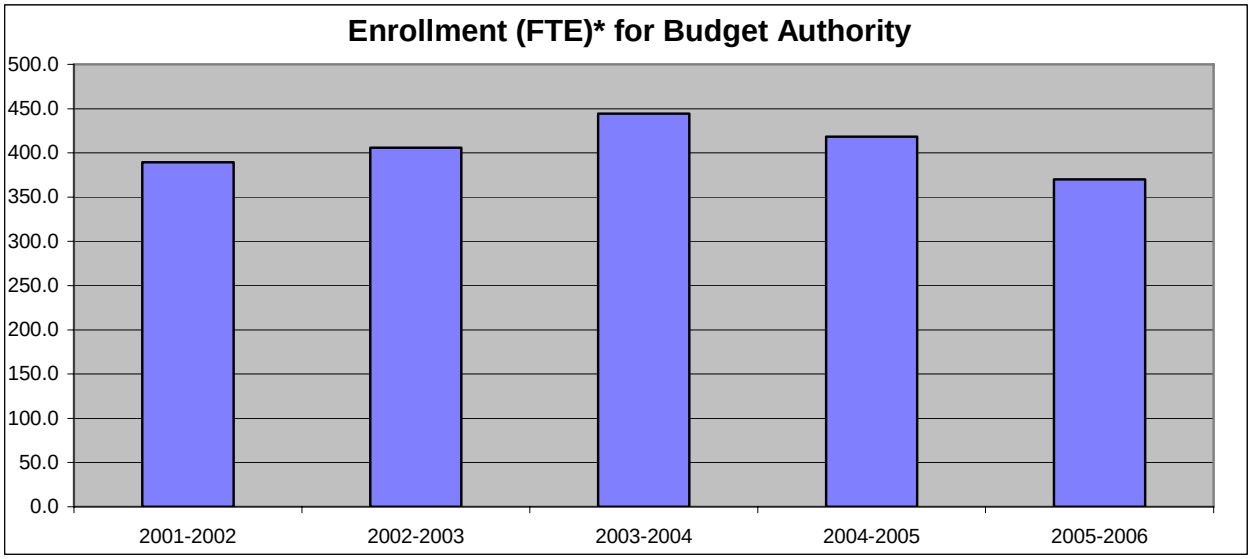
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

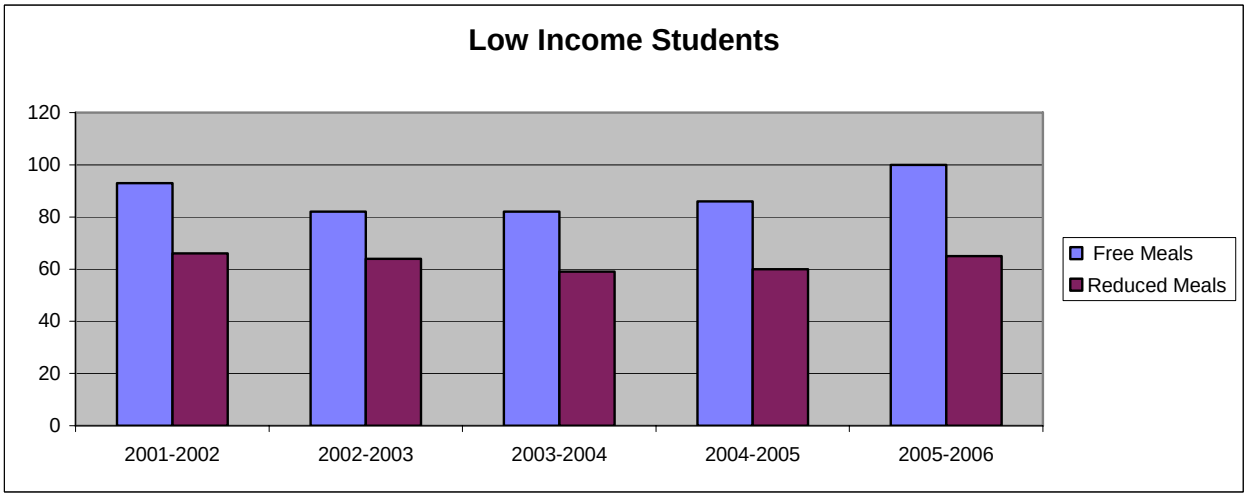
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,112,718	0	2,713,669	0		0	399,049
Supplemental General	506,000	22,715	196,176				287,109
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)	87,160	0		0	5,000	82,160	0
Bilingual Education	4,000			0	0	14,000	0
Capital Outlay	250,500	426,381	0	0	26,000	10,155	9,000
Driver Training	21,430	16,792	1,840		0	16,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	181,800	56,791	2,313	73,344	0	10,000	65,896
Professional Development	21,843	20,730	1,313	0	0	18,000	0
Parent Education Program	4,000	5,662	0	0	0	3,000	0
Summer School	0	0		0	0	0	0
Special Education	442,608	167,715	0	0	0	274,893	0
Vocational Education	59,600			0	0	54,600	5,000
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	135,310	0	135,310				
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	168,800	0	xxxxxxxxxxx	168,800	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,995,769	716,786	3,050,621	242,144	31,000	482,808	766,054
Less Transfers	482,808						
TOTAL Budget Expenditures	$4,512,961						

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)*	389.5	406.0	4%	444.3	9%	418.3	-6%	370.0	-12%
Number of Students - Free Meals	93	82	-12%	82	0%	86	5%	100	16%
Number of Students - Reduced Meals	66	64	-3%	59	-8%	60	2%	65	8%

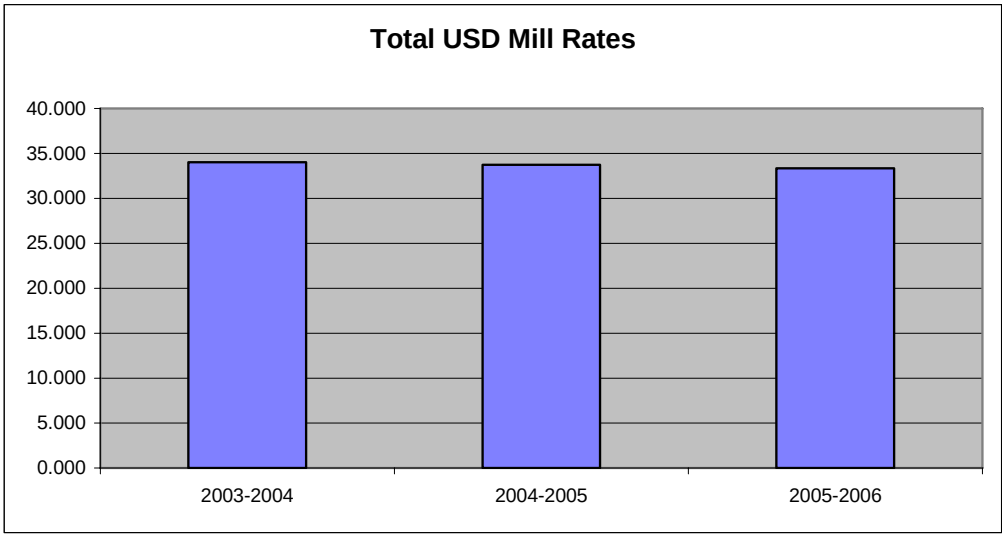




*FTE for state aid and budget authority purposes for general fund.

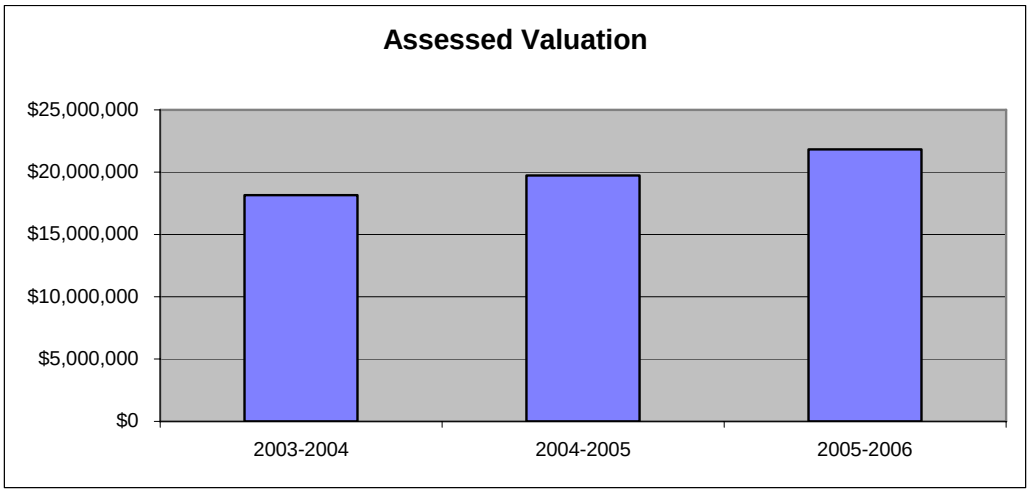
Miscellaneous Information
Mill Rates by Fund

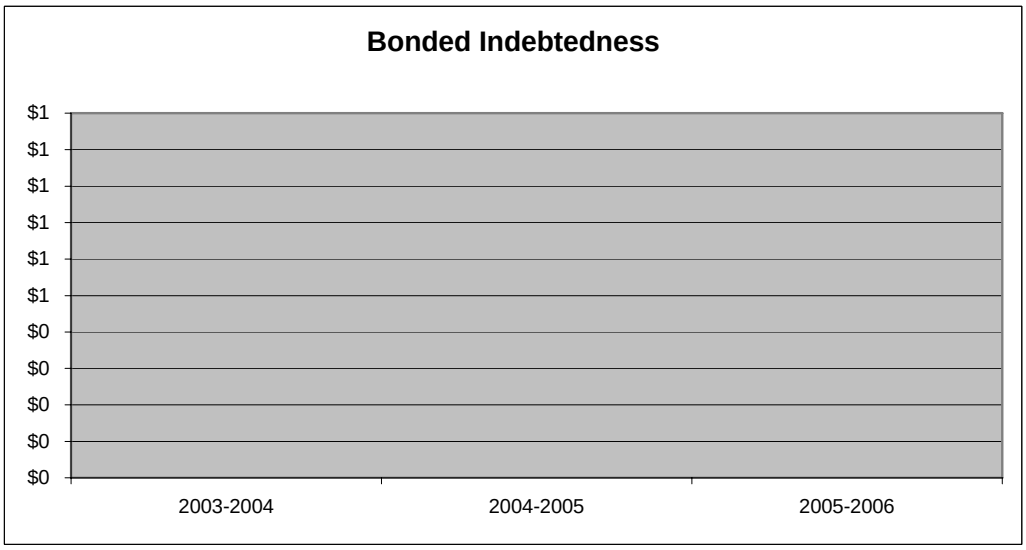
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.010	13.732	13.336
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**34.010**	**33.732**	**33.336**
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	$18,143,248	$19,733,597	$21,821,398
Bonded Indebtedness	0	0	0





USD# 438
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	3.0	205,394	68,465	3.0	212,250	70,750	3.0	194,900	64,967
Teachers (Full Time)	31.0	1,346,582	43,438	31.0	1,294,436	41,756	31.0	1,346,213	43,426
Other Certified (Licensed) Personnel	9.0	251,281	27,920	9.0	258,938	28,771	9.0	269,295	29,922
Classified Personnel	27.0	400,063	14,817	27.0	427,009	15,815	27.0	444,089	16,448
Substitutes/Temporary Help	XXXXXX	57,563	XXXXXXXXXXX	XXXXXX	60,233	XXXXXXXXXXX	XXXXXX	62,467	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