Budget at a Glance

2005 - 2006

Little River

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Summary of Total Expenditures By Function
(All Funds)

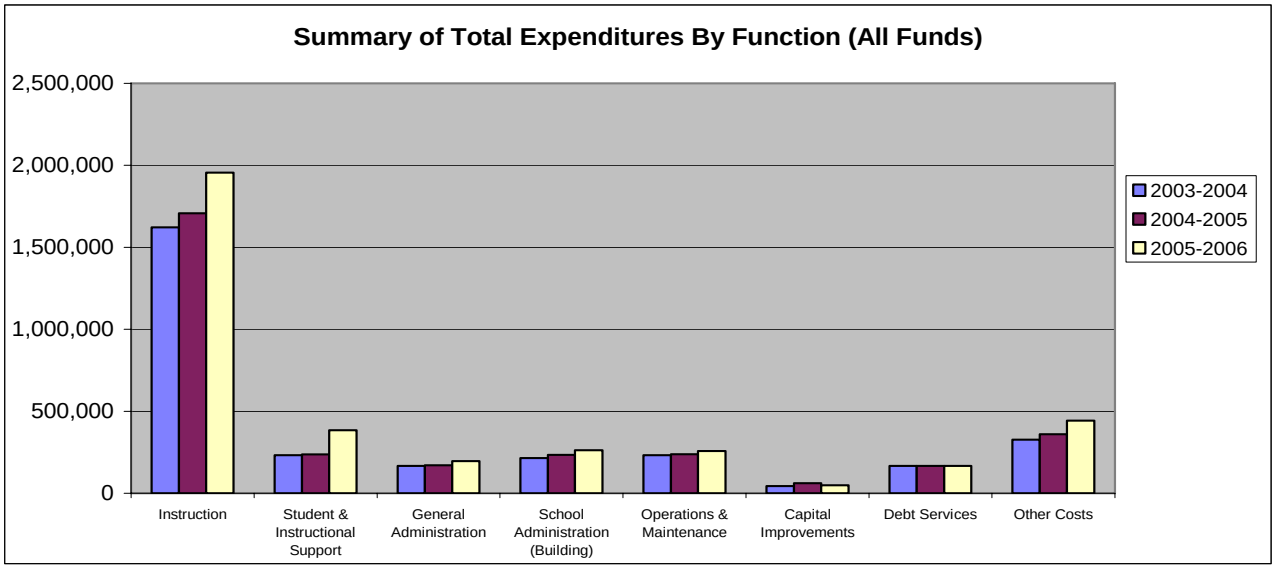
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,622,153	54%	1,706,738	54%	5%	1,955,727	53%	15%
Student & Instructional Support	232,269	8%	237,110	7%	2%	384,718	10%	62%
General Administration	167,956	6%	170,799	5%	2%	195,683	5%	15%
School Administration (Building)	215,729	7%	233,890	7%	8%	261,922	7%	12%
Operations & Maintenance	231,973	8%	239,538	8%	3%	258,246	7%	8%
Capital Improvements	44,979	1%	62,121	2%	38%	48,500	1%	-22%
Debt Services	167,114	6%	167,519	5%	0%	167,998	5%	0%
Other Costs	327,339	11%	361,155	11%	10%	442,992	12%	23%
Total Expenditures	3,009,512	100%	3,178,870	100%	6%	3,715,786	100%	17%
Amount per Pupil	$11,081		$11,687		5%	$13,191		13%

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.

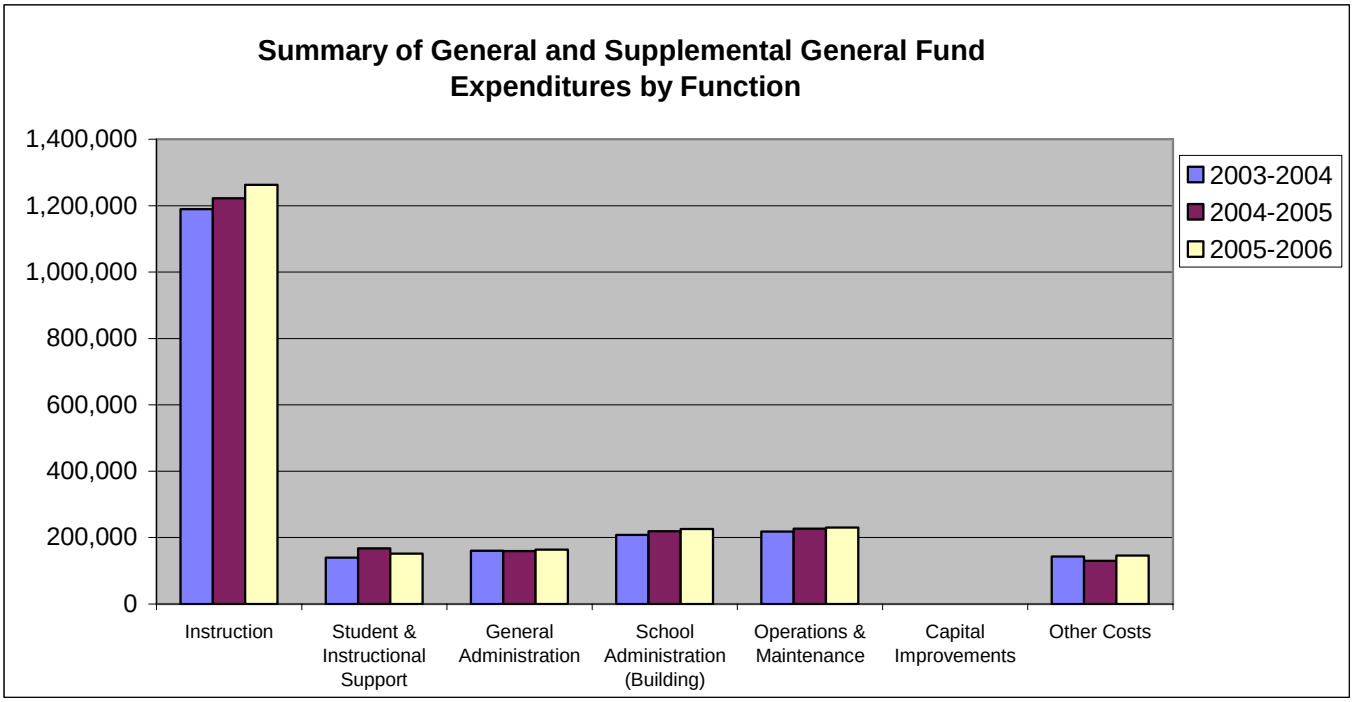
Further definition of what goes into each category:

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



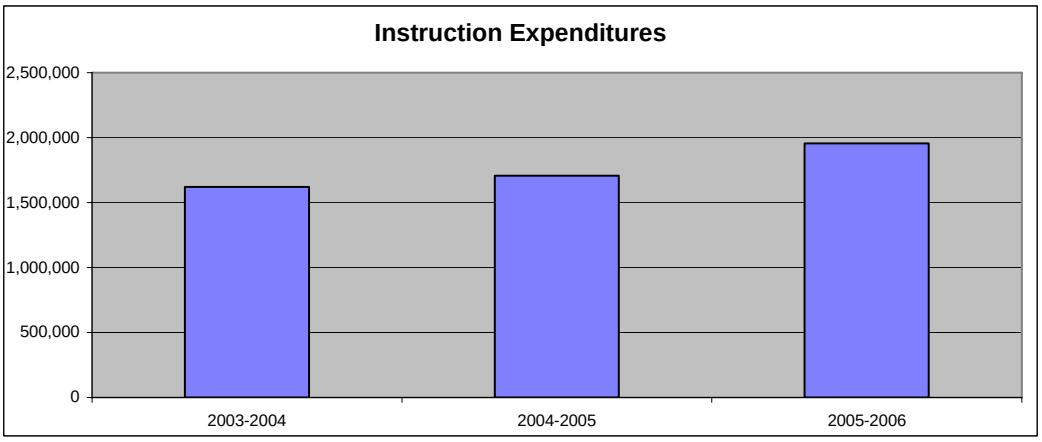
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,189,545	58%	1,222,295	57%	3%	1,262,909	58%	3%
Student & Instructional Support	140,219	7%	167,274	8%	19%	152,409	7%	-9%
General Administration	160,728	8%	159,503	8%	-1%	164,528	8%	3%
School Administration (Building)	208,107	10%	219,802	10%	6%	226,176	10%	3%
Operations & Maintenance	218,608	11%	227,515	11%	4%	230,882	11%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	143,771	7%	130,174	6%	-9%	146,261	7%	12%
Total Expenditures	2,060,978	100%	2,126,563	100%	3%	2,183,165	100%	3%
Amount per Pupil	$7,588		$7,818		3%	$7,750		-1%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,040,893	1,037,719	0%	1,035,409	0%
Federal Funds	65,110	57,806	-11%	58,608	1%
Supplemental General	148,652	184,576	24%	227,500	23%
At Risk (4yr Old)				0	
At Risk (K-12)				45,000	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	2,588	0%	75,000	2798%
Driver Education	6,040	5,425	-10%	11,050	104%
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	2,447	6,506	166%	10	-100%
Special Education	327,243	329,082	1%	375,973	14%
Vocational Education	10,399	12,996	25%	50,000	285%
Gifts/Grants	9,879	6,163	-38%	14,499	135%
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		51,971		62,678	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	11,490	11,906	4%		
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	1,622,153	1,706,738	5%	1,955,727	15%
Enrollment (FTE)*	271.6	272.0	0%	281.7	4%
Amount per Pupil	5,973	6,275	5%	6,943	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	1,622,153	1,706,738	5%	1,955,727	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.

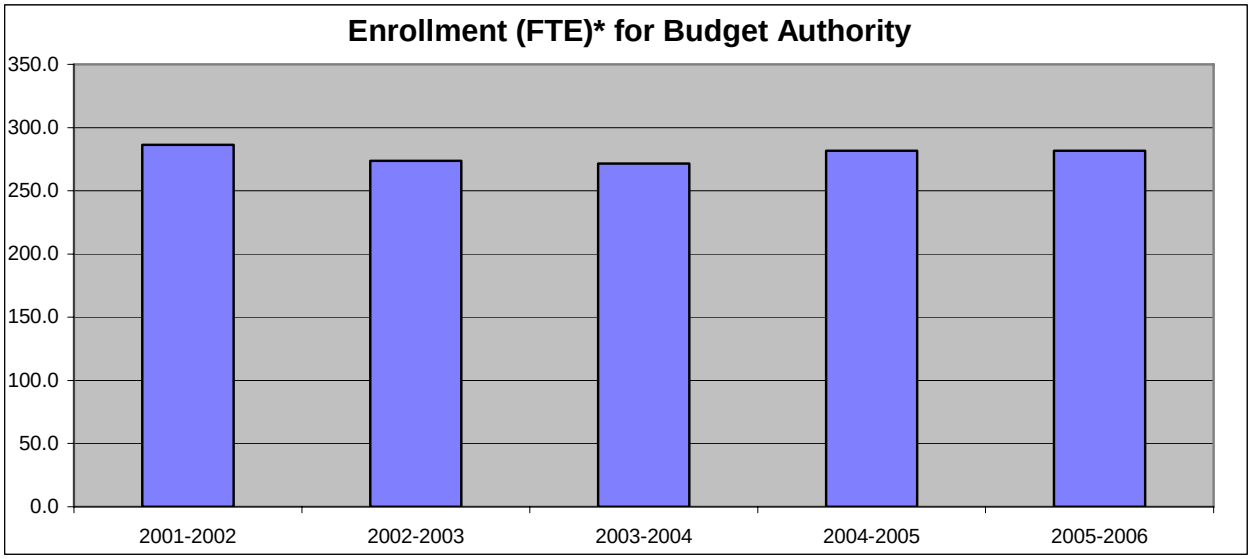
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

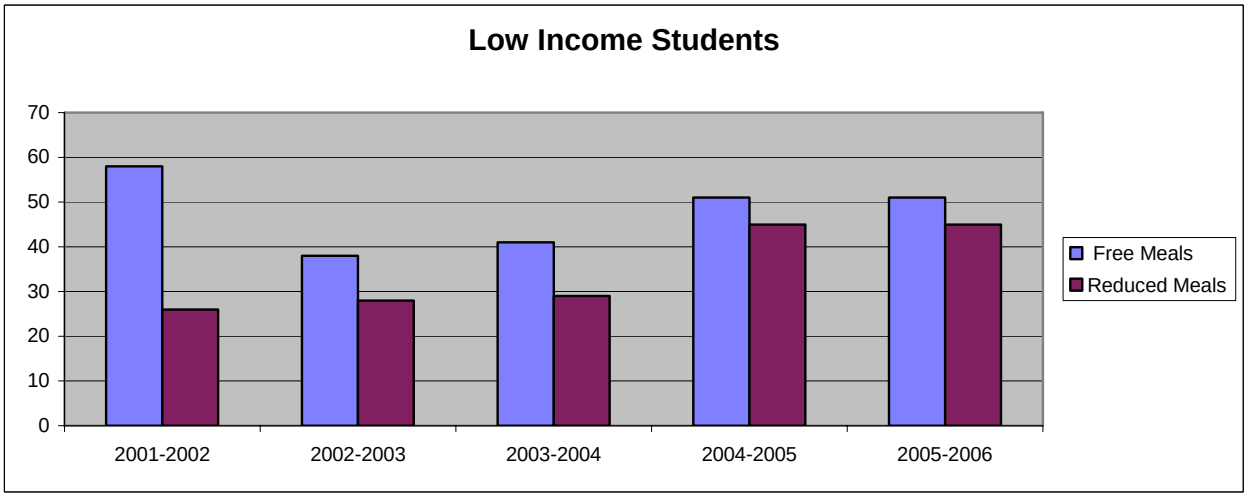
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,304,314	0	1,808,211	0		0	496,103
Supplemental General	420,000	54,358	0				365,642
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)	45,000	0		0	0	45,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	435,051	237,757	0	0	10,000	0	187,294
Driver Training	15,418	9,238	1,680		0	4,500	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	200,565	30,556	1,951	52,124	0	48,000	67,934
Professional Development	26,430	2	1,440	0	0	0	25,000
Parent Education Program	0	25,728	0	0	0	0	0
Summer School	10	10		0	0	0	0
Special Education	420,723	47,074	0	0	0	393,649	0
Vocational Education	50,000			0	0	50,000	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	14,499	14,499					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	98,319	0	98,319				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	167,998	216,949	0		0		180,590
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	58,608	0	xxxxxxxxxxx	58,608	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,256,935	636,171	1,911,601	110,732	10,000	541,149	1,322,563
Less Transfers	541,149						
TOTAL Budget Expenditures	$3,715,786						

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)*	286.3	273.7	-4%	271.6	-1%	281.7	4%	281.7	0%
Number of Students - Free Meals	58	38	-34%	41	8%	51	24%	51	0%
Number of Students - Reduced Meals	26	28	8%	29	4%	45	55%	45	0%

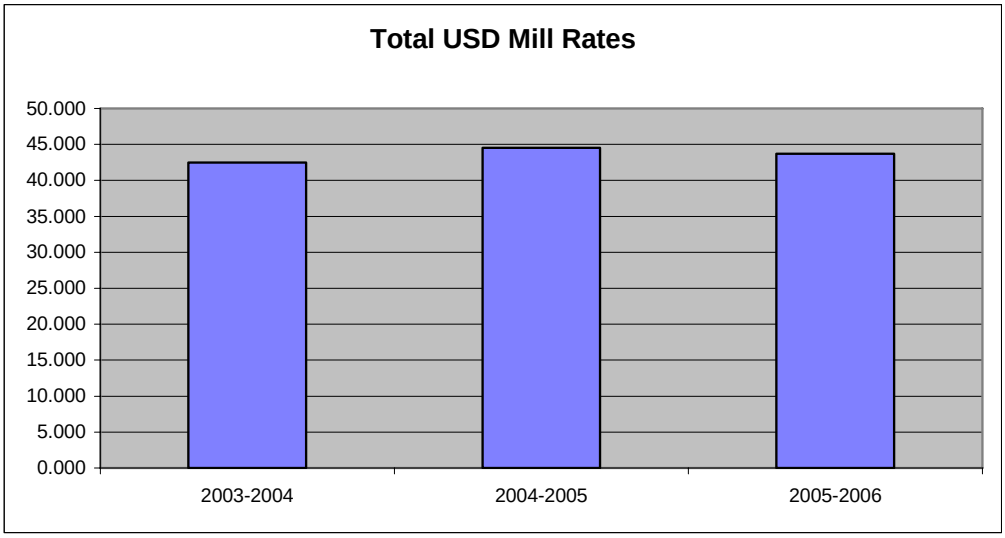




*FTE for state aid and budget authority purposes for general fund.

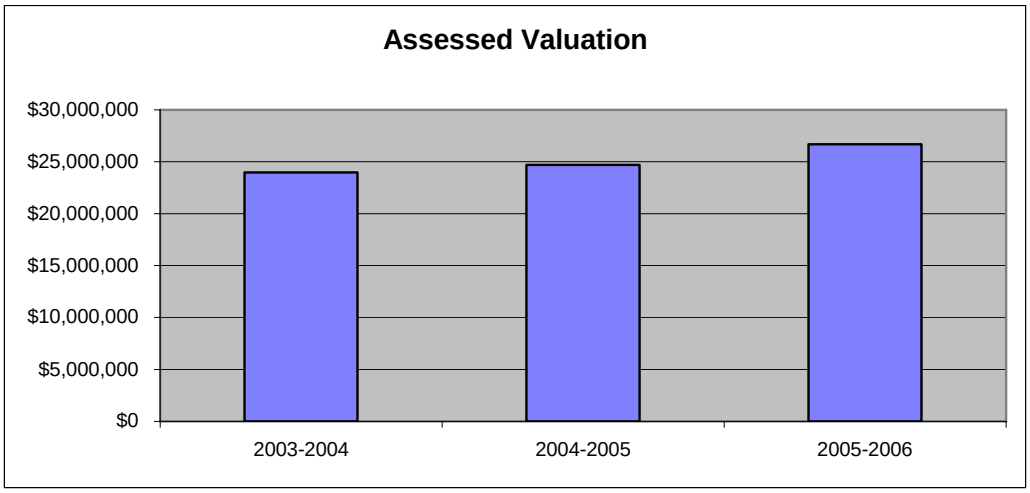
Miscellaneous Information
Mill Rates by Fund

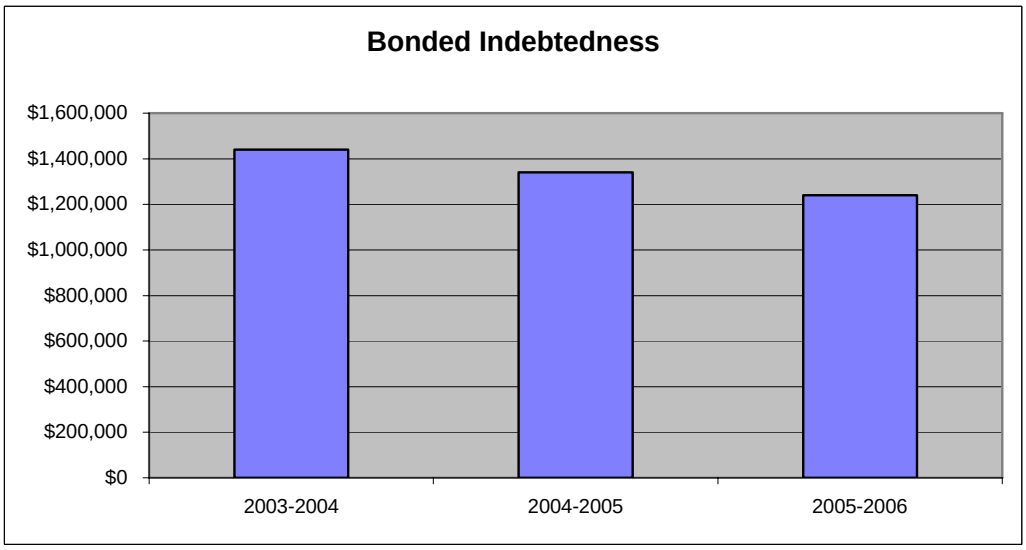
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.578	14.060	13.309
Adult Education	0.000	0.000	0.000
Capital Outlay	3.996	3.970	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.909	6.474	6.404
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	**42.483**	**44.504**	**43.713**
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	0.634	0.795
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**0.634**	**0.795**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$23,968,166	$24,679,884	$26,680,005
Bonded Indebtedness	1,440,000	1,340,000	1,240,000





USD# 444
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	2.5	163,149	65,260	2.5	168,673	67,469	4.2	223,236	53,151
Teachers (Full Time)	21.0	747,780	35,609	22.0	884,886	40,222	21.0	924,599	44,029
Other Certified (Licensed) Personnel	4.8	196,376	40,912	4.4	212,369	48,266	4.3	210,824	49,029
Classified Personnel	18.9	349,242	18,478	18.9	438,522	23,202	18.1	422,000	23,315
Substitutes/Temporary Help	XXXXXX	44,687	XXXXXXXXXXX	XXXXXX	32,411	XXXXXXXXXXX	XXXXXX	35,000	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