Budget at a Glance

2005 - 2006

North Ottawa County

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Summary of Total Expenditures By Function
(All Funds)

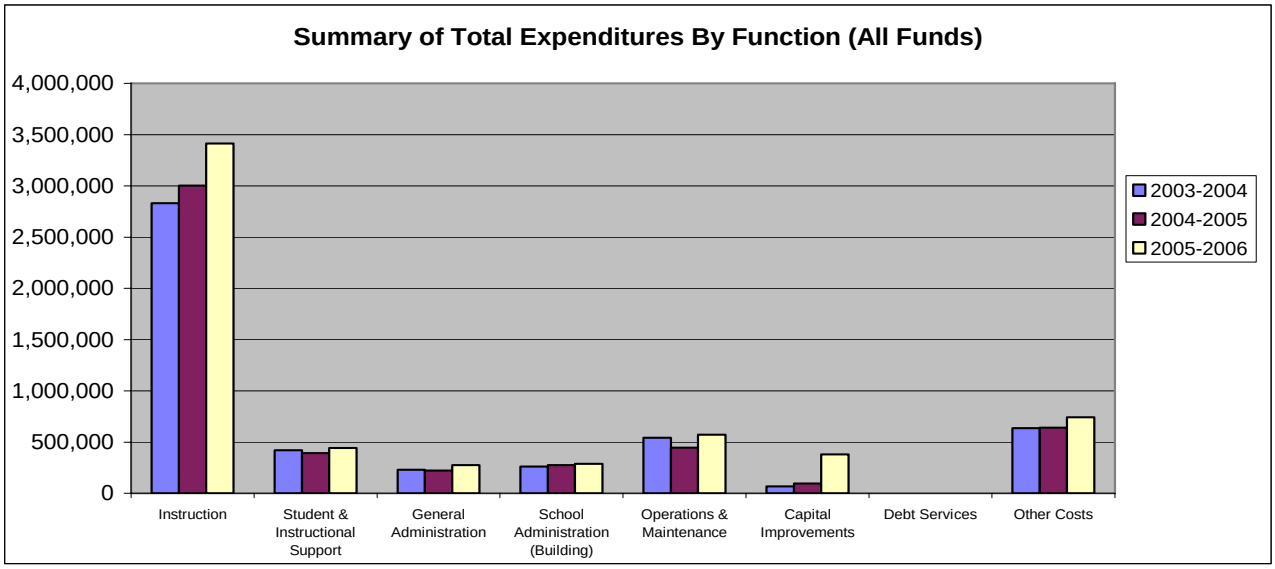
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,829,438	57%	3,002,163	59%	6%	3,412,070	56%	14%
Student & Instructional Support	420,458	8%	391,715	8%	-7%	442,876	7%	13%
General Administration	231,604	5%	221,866	4%	-4%	274,688	4%	24%
School Administration (Building)	261,590	5%	275,953	5%	5%	287,627	5%	4%
Operations & Maintenance	541,981	11%	446,602	9%	-18%	573,035	9%	28%
Capital Improvements	67,173	1%	96,389	2%	43%	379,959	6%	294%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	635,558	13%	640,161	13%	1%	742,825	12%	16%
Total Expenditures	4,987,802	100%	5,074,849	100%	2%	6,113,080	100%	20%
Amount per Pupil	$8,977		$9,398		5%	$11,321		20%

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.

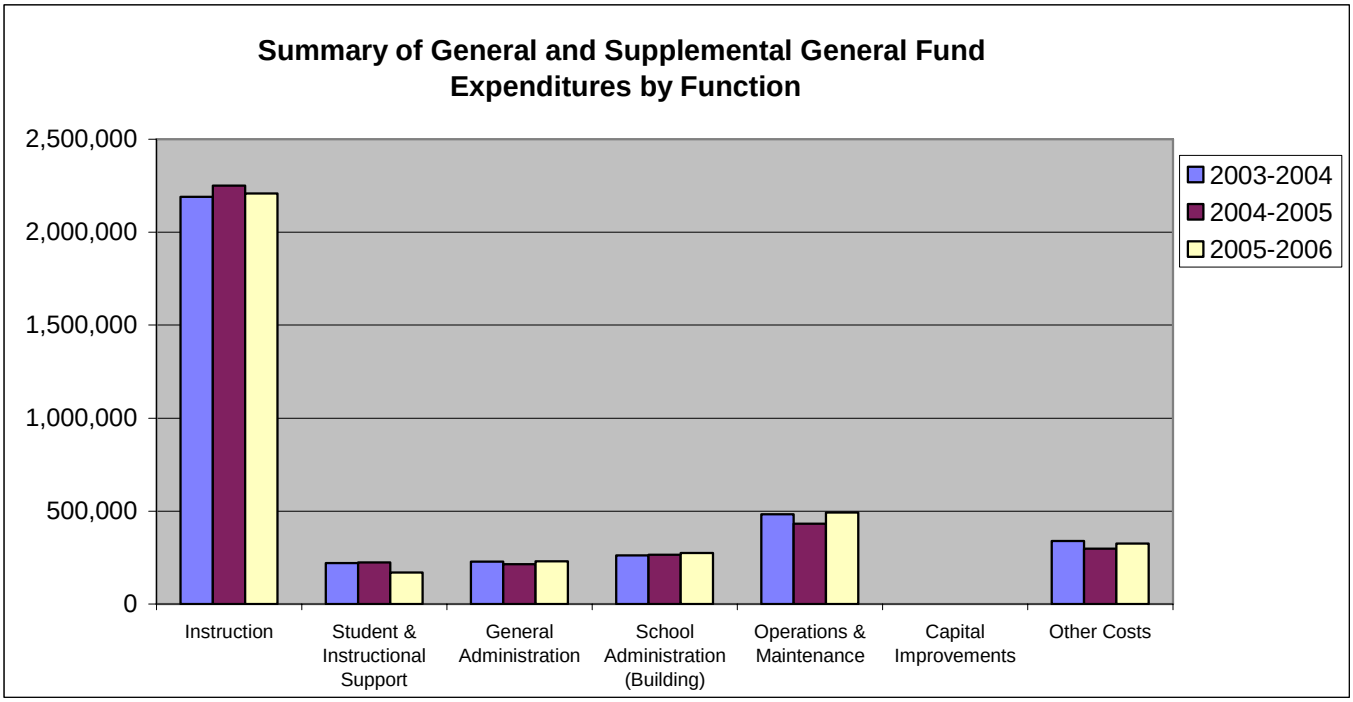
Further definition of what goes into each category:

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



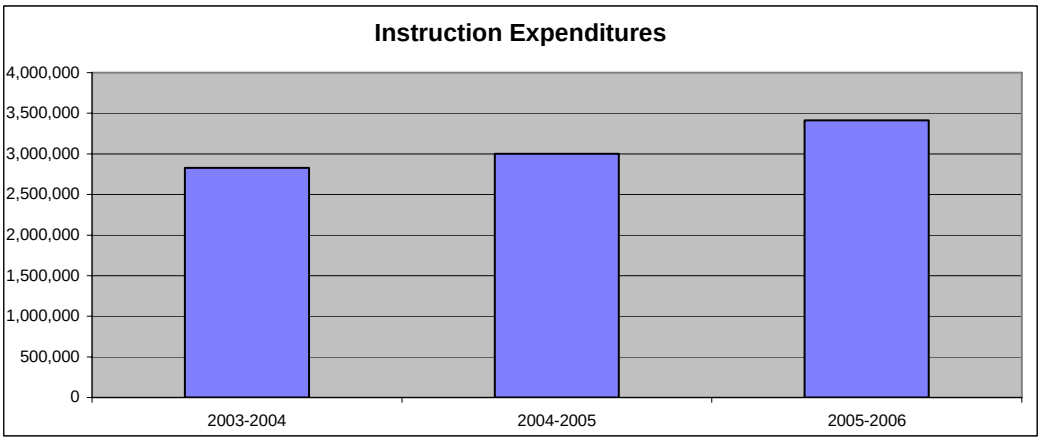
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,189,583	59%	2,250,642	61%	3%	2,208,111	60%	-2%
Student & Instructional Support	220,877	6%	223,803	6%	1%	170,020	5%	-24%
General Administration	227,622	6%	214,270	6%	-6%	230,535	6%	8%
School Administration (Building)	261,590	7%	265,319	7%	1%	274,803	7%	4%
Operations & Maintenance	483,172	13%	432,523	12%	-10%	492,700	13%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	339,039	9%	298,177	8%	-12%	325,500	9%	9%
Total Expenditures	3,721,883	100%	3,684,734	100%	-1%	3,701,669	100%	0%
Amount per Pupil	$6,699		$6,824		2%	$6,855		0%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,982,148		2,006,315	1%		1,890,111	-6%
Federal Funds	109,583		97,330	-11%		85,312	-12%
Supplemental General	207,435		244,327	18%		318,000	30%
At Risk (4yr Old)						0	
At Risk (K-12)						89,100	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,418		24,019	444%		75,000	212%
Driver Education	5,086		3,152	-38%		11,525	266%
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	4,667		12,594	170%		10,533	-16%
Special Education	425,742		409,870	-4%		668,836	63%
Vocational Education	80,000		80,000	0%		127,355	59%
Gifts/Grants	6,211		17,039	174%		20,990	23%
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			95,708			115,308	20%
Contingency Reserve	0		0	0%			
Text Book & Student Material	4,148		11,809	185%			
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	2,829,438		3,002,163	6%		3,412,070	14%
Enrollment (FTE)*	555.6		540.0	-3%		540.0	0%
Amount per Pupil	5,093		5,560	9%		6,319	14%
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	2,829,438		3,002,163	6%		3,412,070	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.

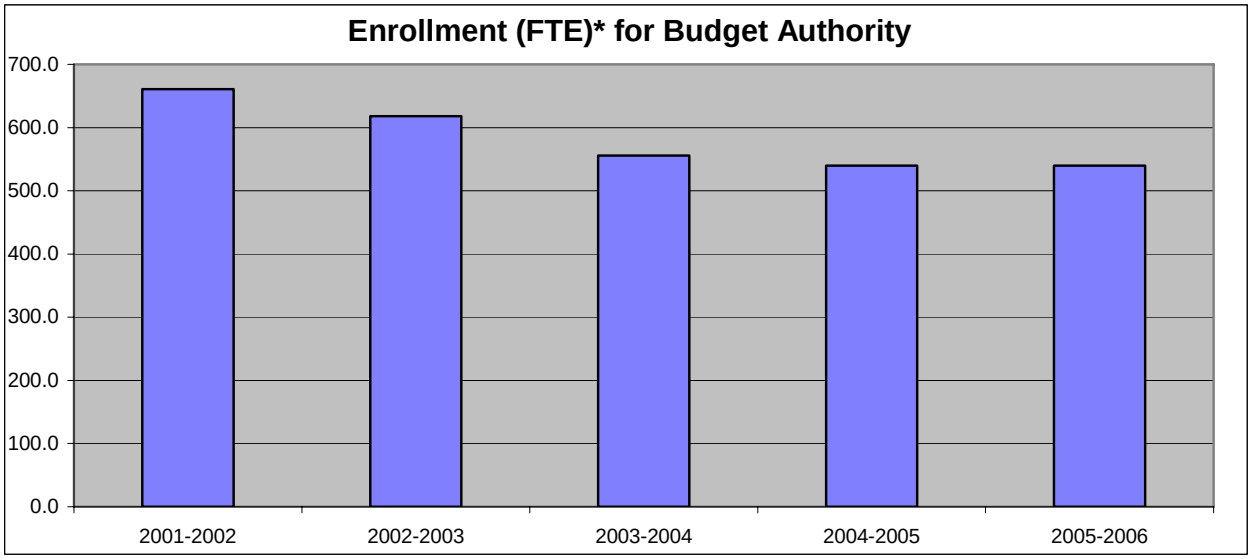
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

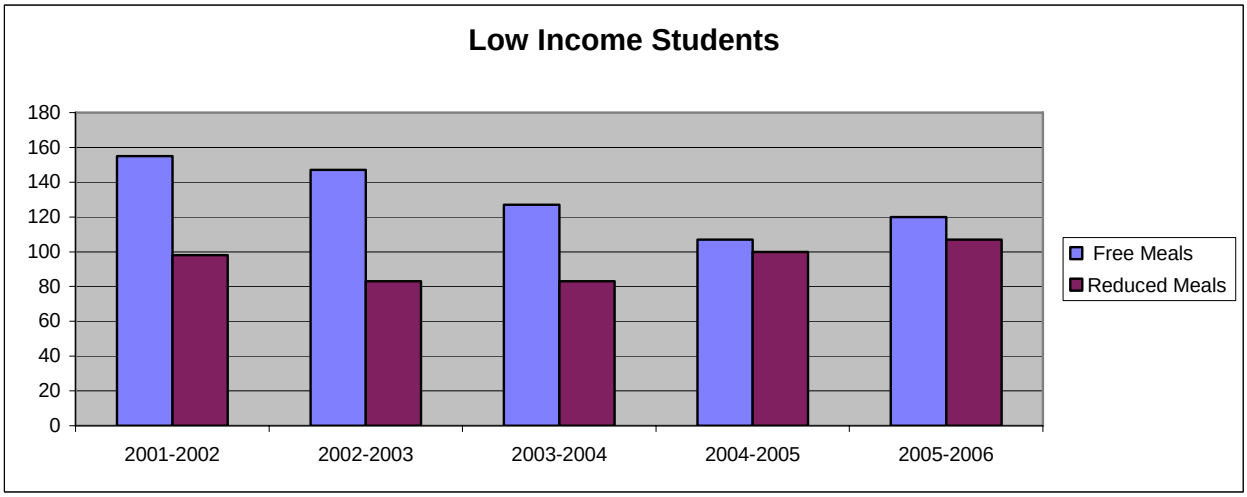
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,964,118	0	3,438,259	0		0	525,859
Supplemental General	710,000	11,845	215,556				482,599
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)	137,000	0		0	0	137,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	609,959	472,387	12,006	0	0	50,000	75,566
Driver Training	17,215	3,415	4,800		0	5,000	4,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	324,659	60,443	3,474	100,812	0	50,000	109,930
Professional Development	32,113	10,207	1,906	0	0	20,000	0
Parent Education Program	41,307	10,000	19,213	0	0	12,094	0
Summer School	10,533	4,033		0	0	3,000	3,500
Special Education	772,986	204,986	0	0	0	568,000	0
Vocational Education	127,355			0	0	127,355	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	20,990	5,990					15,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	183,060	0	183,060				
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	134,234	0	xxxxxxxxxxx	134,234	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,085,529	783,306	3,878,274	235,046	0	972,449	1,216,454
Less Transfers	972,449						
TOTAL Budget Expenditures	$6,113,080						

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)*	661.0	618.4	-6%	555.6	-10%	539.8	-3%	540.0	0%
Number of Students - Free Meals	155	147	-5%	127	-14%	107	-16%	120	12%
Number of Students - Reduced Meals	98	83	-15%	83	0%	100	20%	107	7%

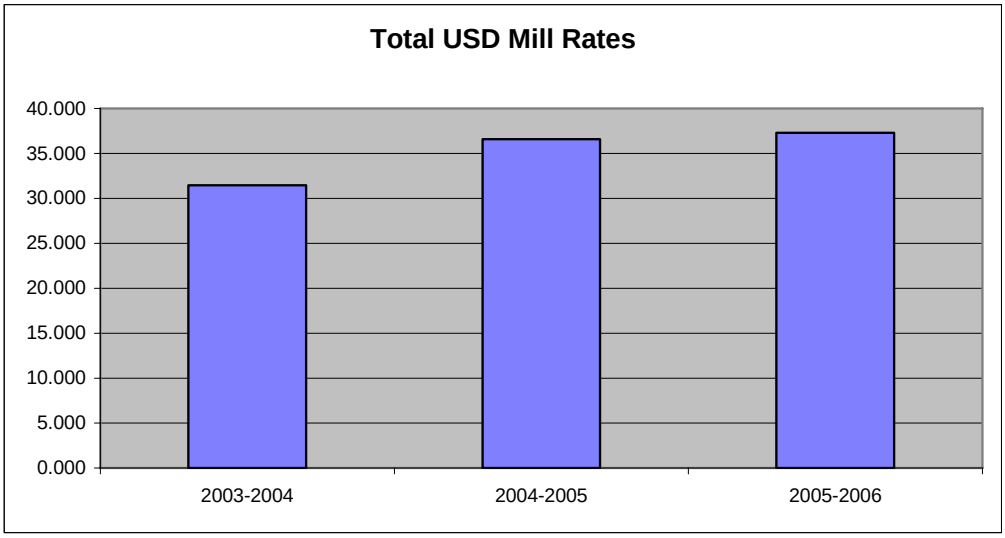




*FTE for state aid and budget authority purposes for general fund.

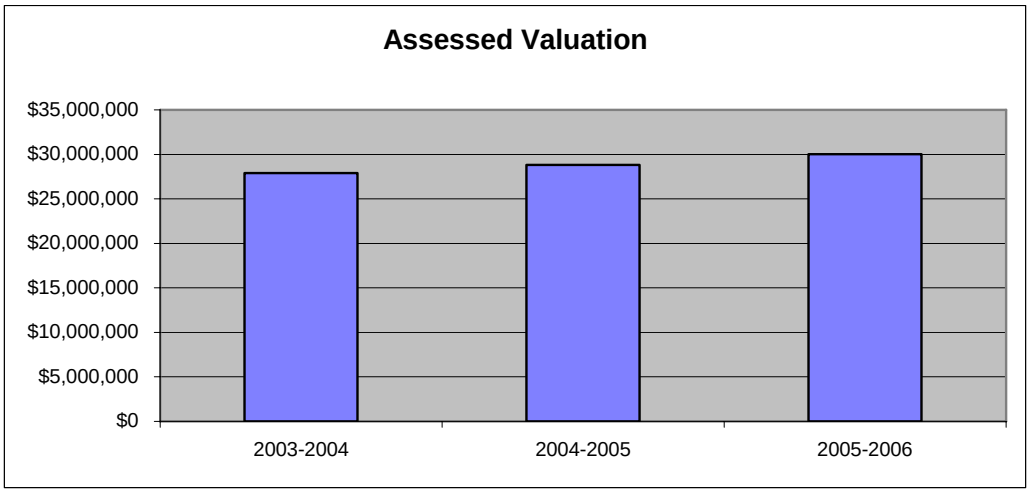
Miscellaneous Information
Mill Rates by Fund

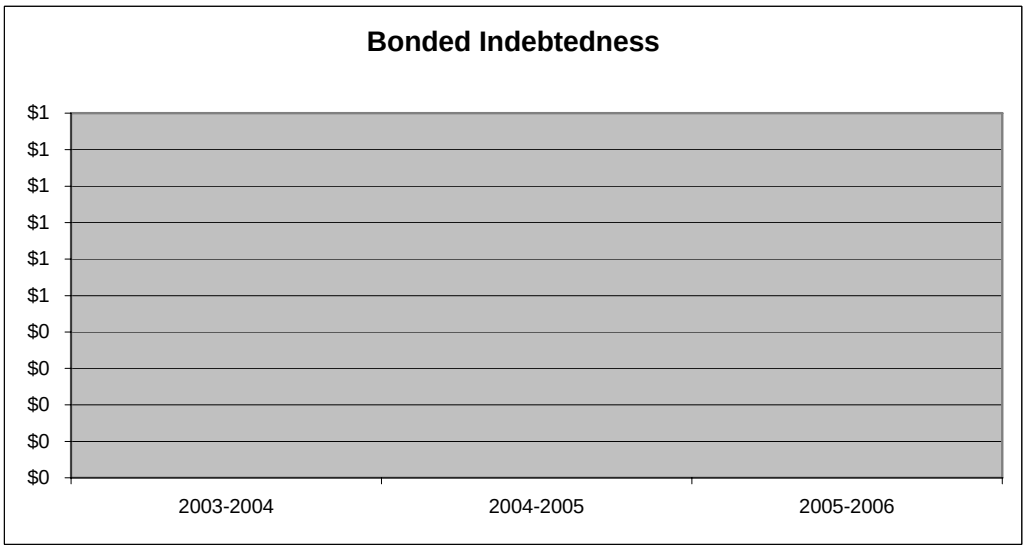
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.470	14.581	15.296
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	1.994	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**31.470**	**36.575**	**37.296**
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	$27,900,840	$28,793,812	$30,014,157
Bonded Indebtedness	0	0	0





USD# 239
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	222,523	55,631	3.0	197,345	65,782	3.0	201,292	67,097
Teachers (Full Time)	46.5	1,828,015	39,312	45.4	1,785,342	39,325	44.4	1,798,410	40,505
Other Certified (Licensed) Personnel	2.0	70,393	35,197	2.0	67,035	33,518	2.0	69,046	34,523
Classified Personnel	33.7	733,411	21,763	42.0	763,848	18,187	41.0	768,031	18,732
Substitutes/Temporary Help	XXXXXXX	71,849	XXXXXXXXXXX	XXXXXXX	68,033	XXXXXXXXXXX	XXXXXXX	70,000	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