Budget at a Glance

2005 - 2006

SOUTHERN LYON COUNTY

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Summary of Total Expenditures By Function
(All Funds)

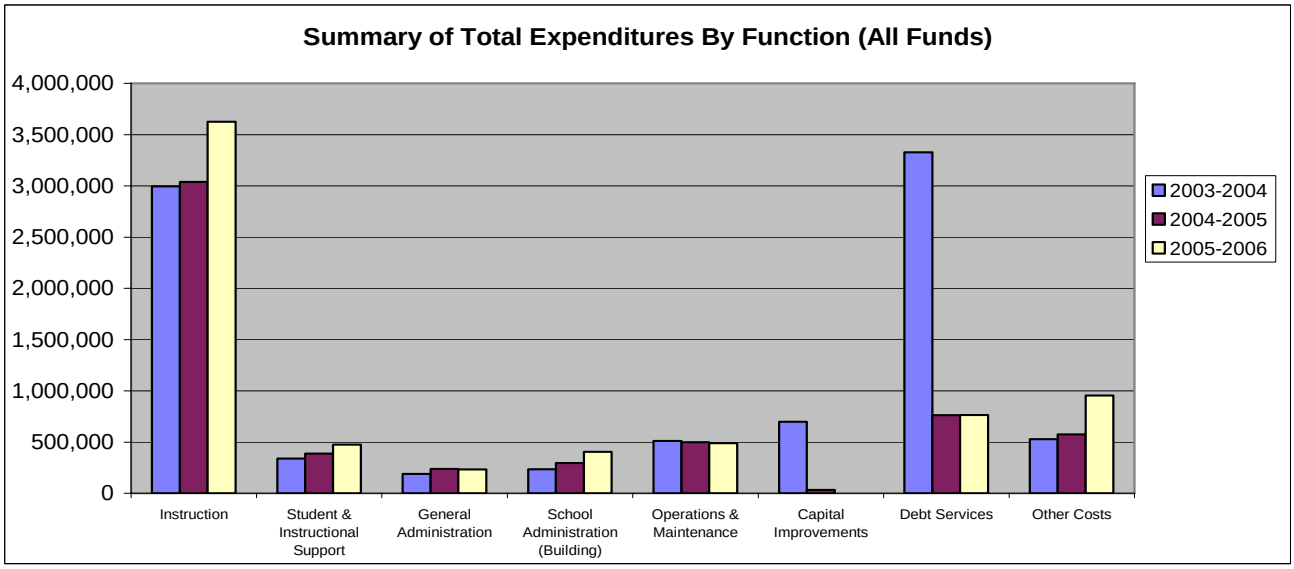
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,993,909	34%	3,039,141	52%	2%	3,626,473	52%	19%
Student & Instructional Support	339,012	4%	388,518	7%	15%	477,020	7%	23%
General Administration	188,612	2%	239,106	4%	27%	231,967	3%	-3%
School Administration (Building)	236,125	3%	295,577	5%	25%	404,833	6%	37%
Operations & Maintenance	512,650	6%	499,166	9%	-3%	487,363	7%	-2%
Capital Improvements	699,571	8%	32,008	1%	-95%	0	0%	-100%
Debt Services	3,327,337	38%	760,787	13%	-77%	765,354	11%	1%
Other Costs	529,551	6%	574,999	10%	9%	954,577	14%	66%
Total Expenditures	8,826,767	100%	5,829,302	100%	-34%	6,947,587	100%	19%
Amount per Pupil	$15,762		$10,409		-34%	$12,609		21%

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.

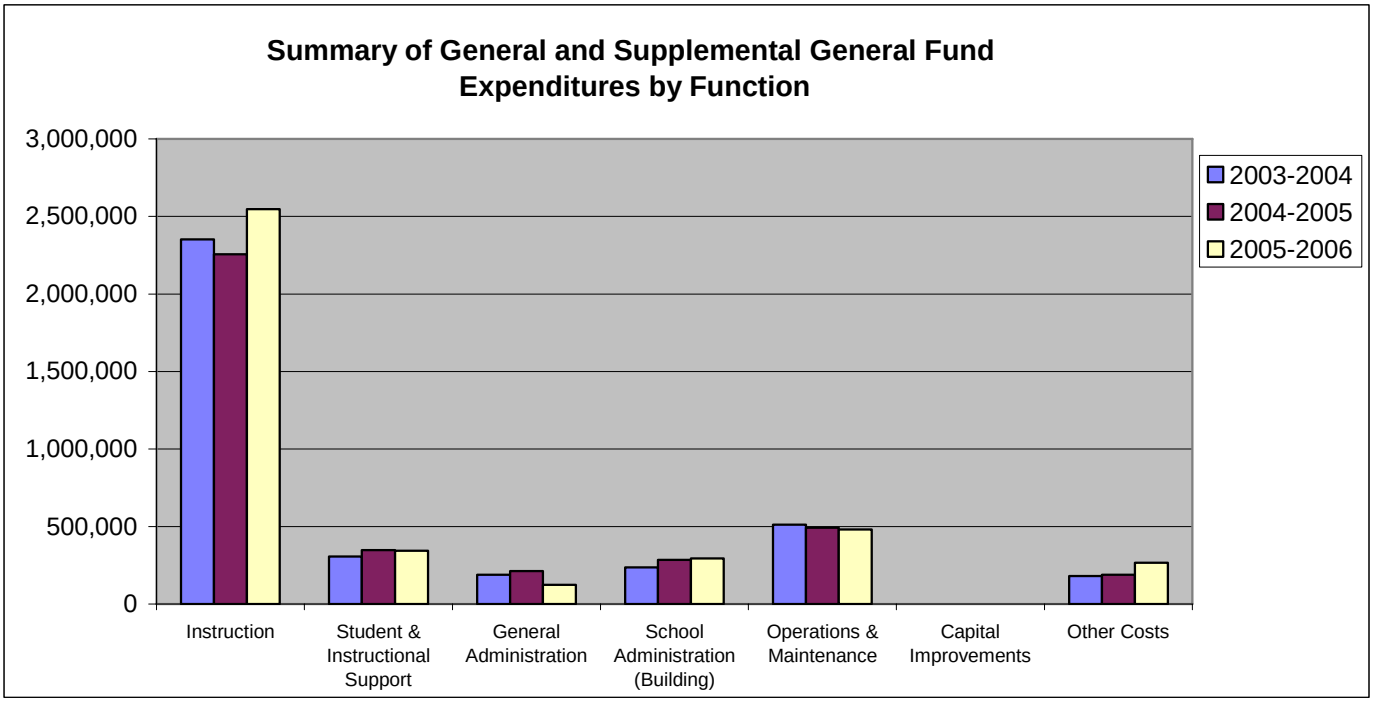
Further definition of what goes into each category:

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



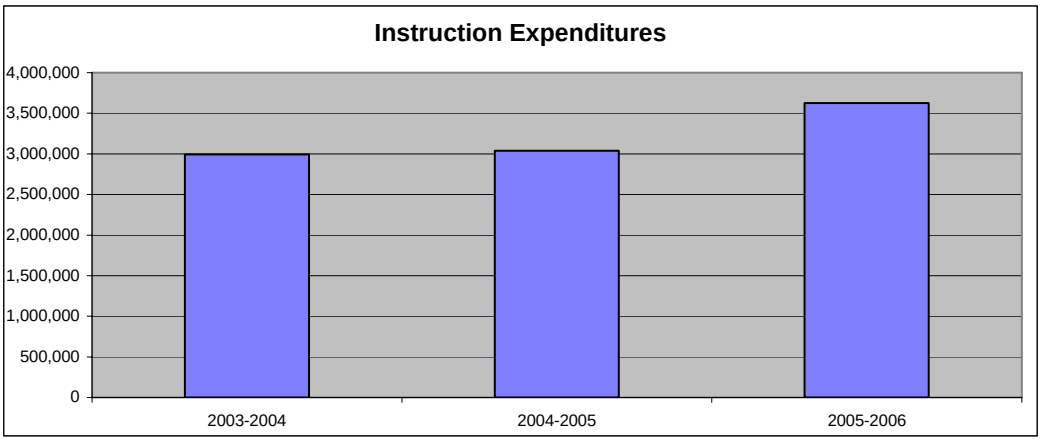
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,352,938	62%	2,256,709	60%	-4%	2,546,030	63%	13%
Student & Instructional Support	306,983	8%	347,412	9%	13%	344,124	8%	-1%
General Administration	188,612	5%	212,066	6%	12%	123,479	3%	-42%
School Administration (Building)	236,125	6%	285,596	8%	21%	294,648	7%	3%
Operations & Maintenance	512,650	14%	492,701	13%	-4%	480,573	12%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	181,587	5%	187,930	5%	3%	265,493	7%	41%
Total Expenditures	3,778,895	100%	3,782,414	100%	0%	4,054,347	100%	7%
Amount per Pupil	$6,748		$6,754		0%	$7,358		9%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,307,301		2,187,060	-5%		2,199,391	1%
Federal Funds	90,978		85,816	-6%		73,694	-14%
Supplemental General	45,637		69,649	53%		346,639	398%
At Risk (4yr Old)						52,570	
At Risk (K-12)						100,545	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		840	0%		98,265	11598%
Driver Education	10,361		13,096	26%		23,563	80%
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	60		0	-100%		0	0%
Special Education	399,591		403,645	1%		486,594	21%
Vocational Education	50,250		88,990	77%		95,000	7%
Gifts/Grants	46,565		46,680	0%		0	-100%
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			103,944			150,212	45%
Contingency Reserve	0		0	0%			
Text Book & Student Material	43,166		39,421	-9%			
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	2,993,909		3,039,141	2%		3,626,473	19%
Enrollment (FTE)*	560.0		560.0	0%		551.0	-2%
Amount per Pupil	5,346		5,427	2%		6,582	21%
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	2,993,909		3,039,141	2%		3,626,473	19%



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.

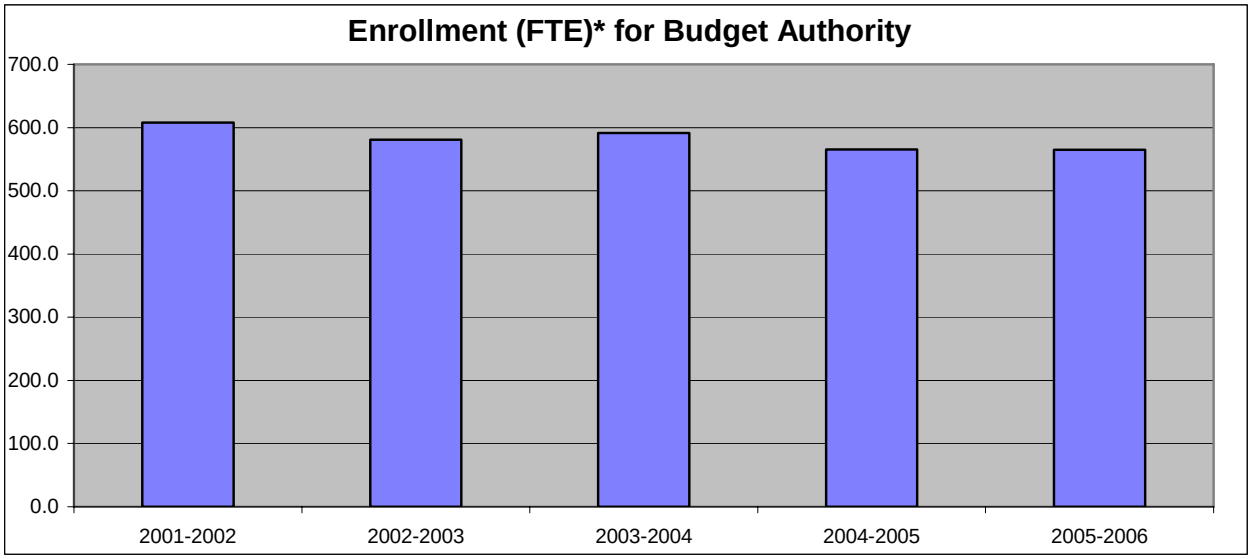
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

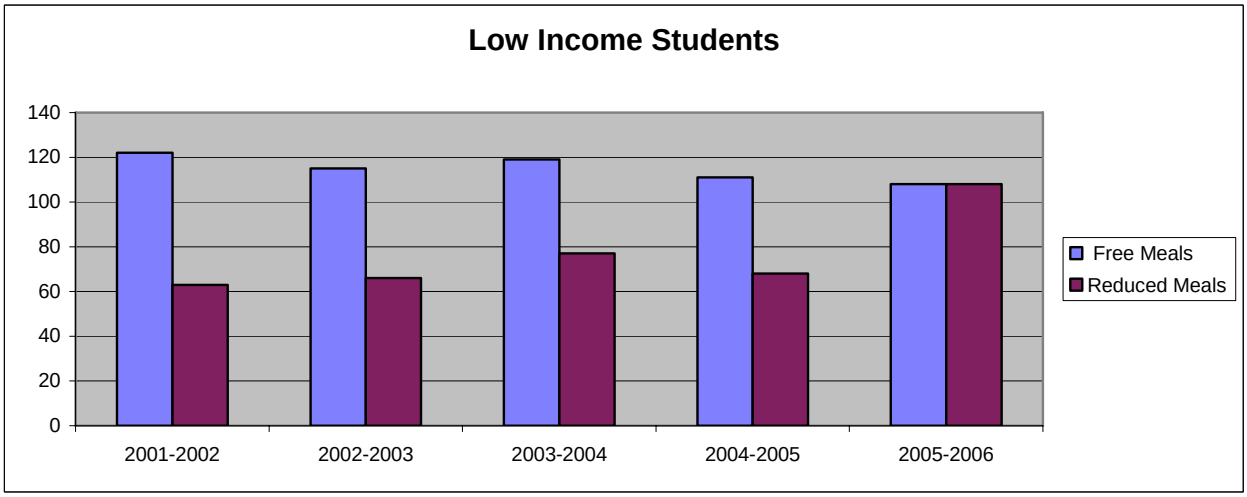
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,220,816	349	3,704,344	0		0	516,123
Supplemental General	545,000	23,337	201,105				320,558
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	52,570	0		0	0	42,570	10,000
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	100,545	0		0	0	88,545	12,000
Bilingual Education	0			0	0	0	0
Capital Outlay	589,795	458,713	14,459	0	52,513	0	64,110
Driver Training	23,563	7,873	3,040		0	6,000	6,650
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	407,239	62,305	3,857	105,907	0	85,000	150,170
Professional Development	6,001	6,001	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	8,168		0	0	0	0
Special Education	559,929	165,575	0	0	0	394,354	0
Vocational Education	95,000			0	0	95,000	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	-713					713
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	215,125	0	215,125				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	765,354	556,643	191,339		0		558,188
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	78,119	0	xxxxxxxxxxx	78,119	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,659,056	1,288,251	4,333,269	184,026	52,513	711,469	1,638,512
Less Transfers	711,469						
TOTAL Budget Expenditures	$6,947,587						

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)*	608.0	581.0	-4%	591.5	2%	565.4	-4%	565.0	0%
Number of Students - Free Meals	122	115	-6%	119	3%	111	-7%	108	-3%
Number of Students - Reduced Meals	63	66	5%	77	17%	68	-12%	108	59%

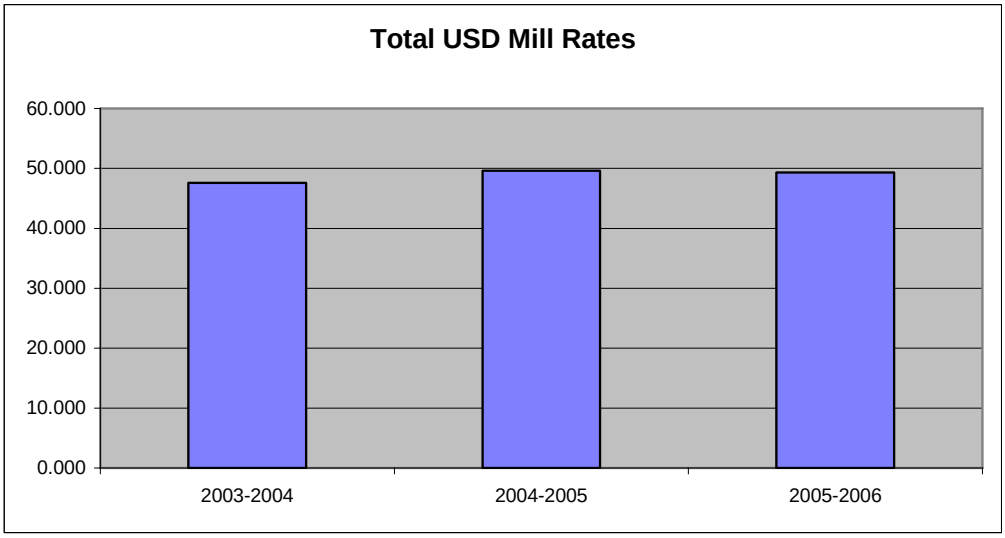




*FTE for state aid and budget authority purposes for general fund.

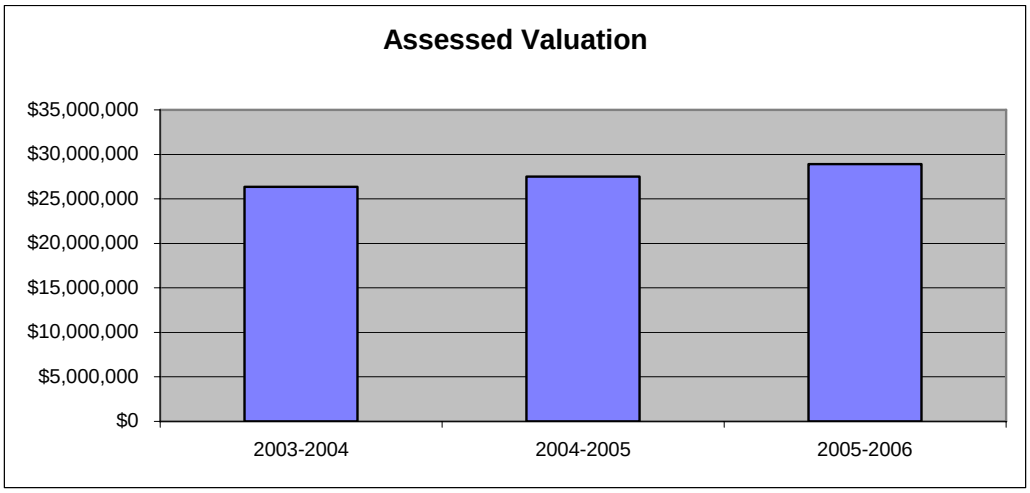
Miscellaneous Information
Mill Rates by Fund

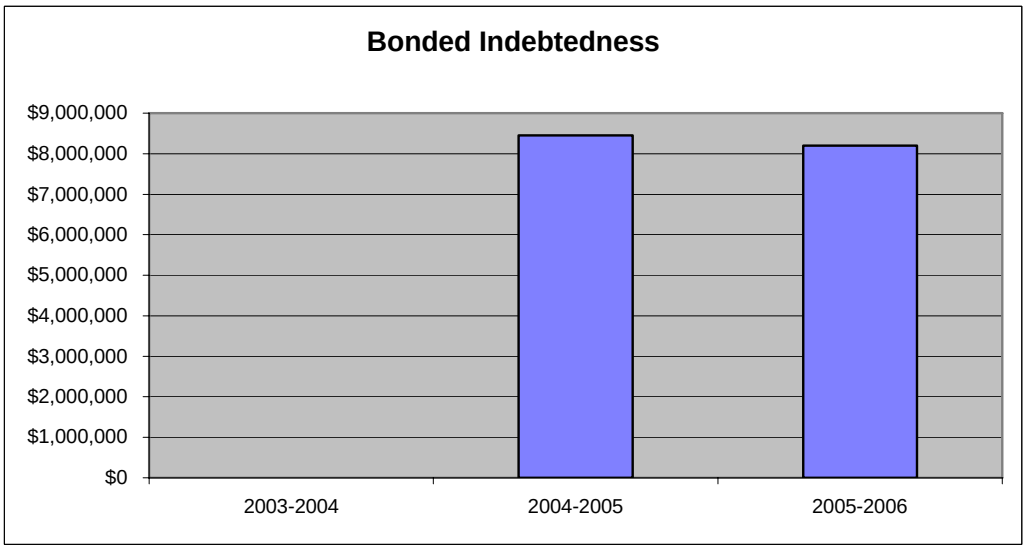
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	5.459	8.990	10.811
Adult Education	0.000	0.000	0.000
Capital Outlay	2.000	1.999	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	20.138	18.622	16.519
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	**47.597**	**49.611**	**49.330**
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	1.000	0.999	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.999**	**1.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$26,360,842	$27,492,656	$28,917,329
Bonded Indebtedness	0	8,450,000	8,195,000





USD# 252
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	206,124	68,708	4.0	239,335	59,834	4.0	236,000	59,000
Teachers (Full Time)	57.4	1,929,736	33,619	57.7	1,752,337	30,370	59.7	1,812,337	30,357
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	37.0	557,221	15,060	36.0	590,564	16,405	34.0	565,564	16,634
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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