Budget at a Glance

2005 - 2006

Turner Unified School District

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Summary of Total Expenditures By Function
(All Funds)

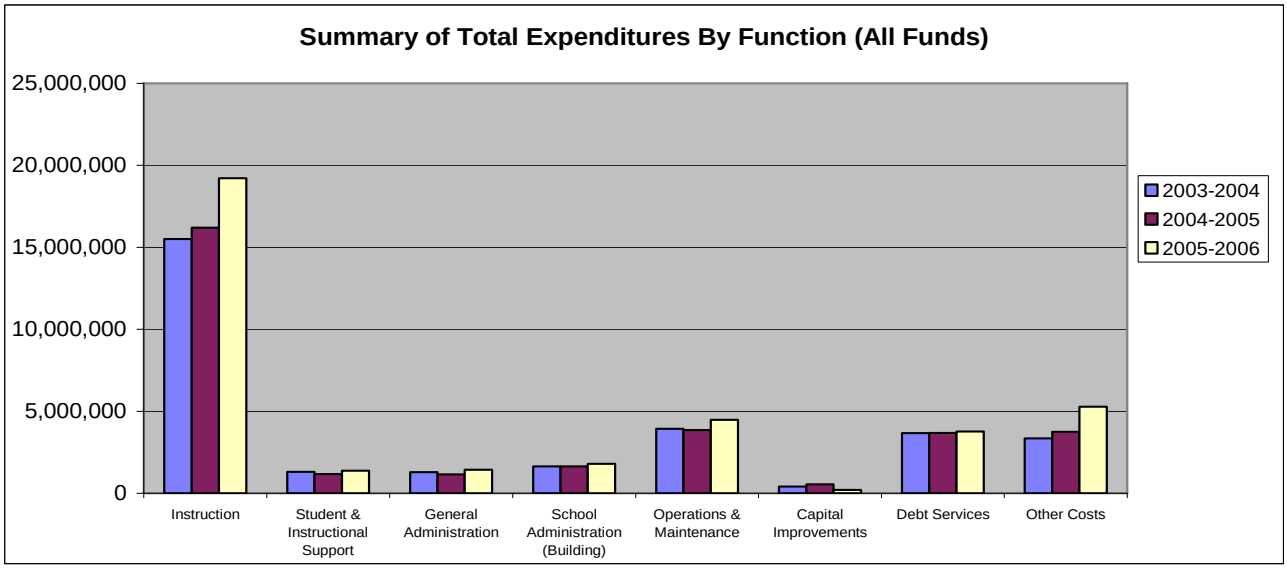
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	15,505,721	50%	16,207,016	51%	5%	19,205,981	51%	19%
Student & Instructional Support	1,320,202	4%	1,174,960	4%	-11%	1,377,712	4%	17%
General Administration	1,295,091	4%	1,159,857	4%	-10%	1,438,946	4%	24%
School Administration (Building)	1,644,394	5%	1,647,399	5%	0%	1,807,599	5%	10%
Operations & Maintenance	3,946,718	13%	3,861,493	12%	-2%	4,474,586	12%	16%
Capital Improvements	410,842	1%	554,022	2%	35%	199,944	1%	-64%
Debt Services	3,669,193	12%	3,691,661	12%	1%	3,769,493	10%	2%
Other Costs	3,361,687	11%	3,757,651	12%	12%	5,282,781	14%	41%
Total Expenditures	31,153,848	100%	32,054,059	100%	3%	37,557,042	100%	17%
Amount per Pupil	$8,822		$8,945		1%	$10,481		17%

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.

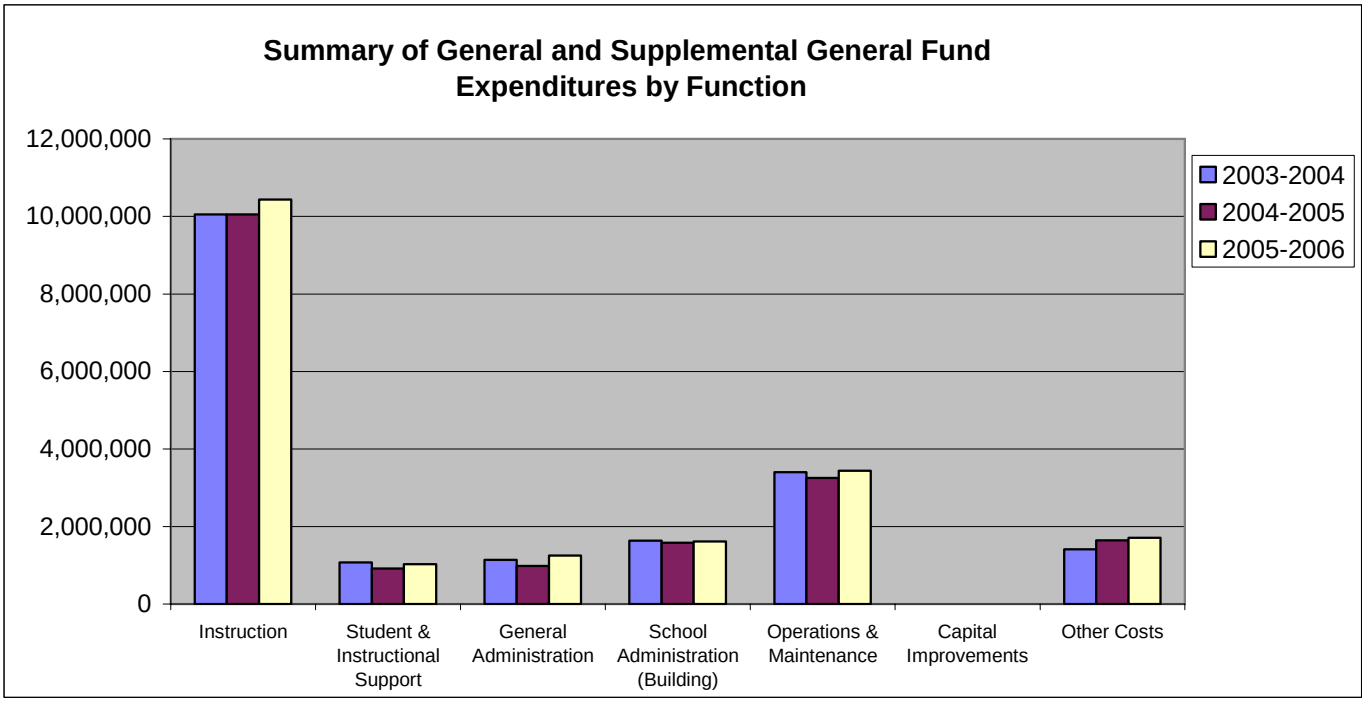
Further definition of what goes into each category:

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



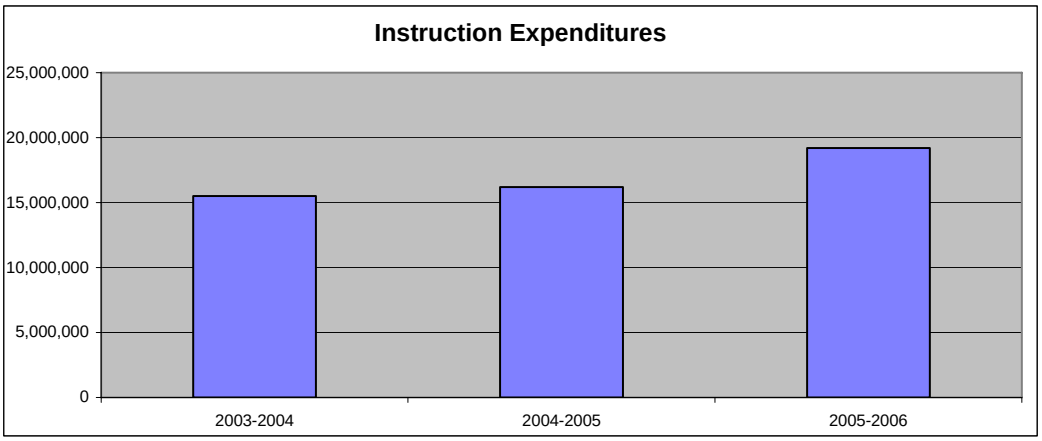
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	10,055,493	54%	10,052,728	55%	0%	10,439,471	54%	4%
Student & Instructional Support	1,072,020	6%	920,148	5%	-14%	1,024,811	5%	11%
General Administration	1,142,155	6%	984,546	5%	-14%	1,248,507	6%	27%
School Administration (Building)	1,635,772	9%	1,582,804	9%	-3%	1,611,622	8%	2%
Operations & Maintenance	3,405,088	18%	3,251,878	18%	-4%	3,439,511	18%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,414,173	8%	1,646,073	9%	16%	1,711,022	9%	4%
Total Expenditures	18,724,701	100%	18,438,177	100%	-2%	19,474,944	100%	6%
Amount per Pupil	$5,302		$5,146		-3%	$5,435		6%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	9,353,457		9,485,301	1%		9,908,607	4%
Federal Funds	1,241,136		943,380	-24%		881,756	-7%
Supplemental General	702,036		567,427	-19%		530,864	-6%
At Risk (4yr Old)						406,504	
At Risk (K-12)						1,438,841	
Bilingual Education	144,399		145,696	1%		270,751	86%
Capital Outlay	55,782		121,438	118%		81,000	-33%
Driver Education	37,194		39,166	5%		70,410	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	54,322		21,483	-60%		66,150	208%
Special Education	3,429,710		3,814,127	11%		4,264,998	12%
Vocational Education	354,915		385,405	9%		450,000	17%
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			673,154			836,100	24%
Contingency Reserve	129,518		0	-100%			
Text Book & Student Material	165		10,439	6227%			
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	15,502,634		16,207,016	5%		19,205,981	19%
Enrollment (FTE)*	3,531.5		3,583.3	1%		3,583.3	0%
Amount per Pupil	4,390		4,523	3%		5,360	19%
Adult Education	3,087		0	-100%		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	15,505,721		16,207,016	5%		19,205,981	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.

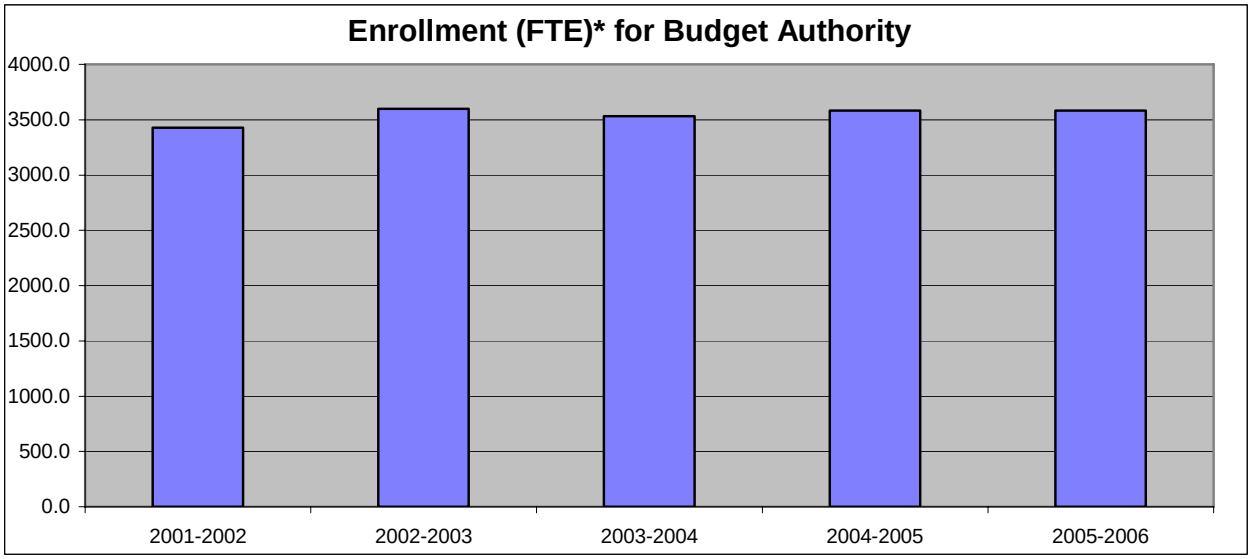
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

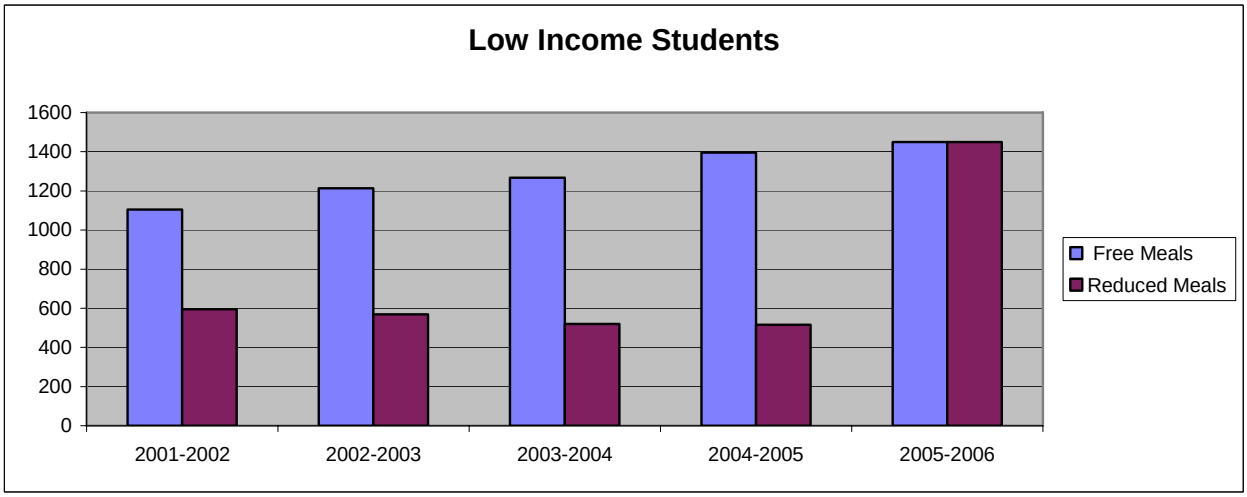
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	20,141,570	1	17,724,511	0		0	2,417,058
Supplemental General	5,438,224	208,717	2,826,789				2,402,718
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	406,504	0		0	0	406,504	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	1,675,476	0		0	0	1,675,476	0
Bilingual Education	270,751			0	0	270,751	0
Capital Outlay	2,348,010	1,070,993	252,949	0	264,000	0	1,136,306
Driver Training	70,410	16,202	12,800		0	50,000	15,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	1,612,119	462,329	23,535	870,008	11,000	0	523,848
Professional Development	60,000	0	3,750	0	0	56,250	0
Parent Education Program	172,538	0	101,538	23,600	0	45,000	2,400
Summer School	77,170	109,555		0	0	0	9,000
Special Education	5,086,031	1,209,138	0	1,219,000	0	3,150,869	76,000
Vocational Education	490,897			40,897	0	450,000	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	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,160,943	0	1,160,943				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	213,925	687,360	34,228		0		500,991
Bond and Interest #2	3,555,568	4,002,908	1,280,005		0		2,396,212
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	881,756	10,789	xxxxxxxxxxx	881,756	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	43,661,892	7,777,992	23,421,048	3,035,261	275,000	6,104,850	9,479,533
Less Transfers	6,104,850						
TOTAL Budget Expenditures	$37,557,042						

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)*	3,428.5	3,599.2	5%	3,531.5	-2%	3,583.3	1%	3,583.3	0%
Number of Students - Free Meals	1,105	1,214	10%	1,267	4%	1,396	10%	1,450	4%
Number of Students - Reduced Meals	595	569	-4%	520	-9%	516	-1%	1,450	181%

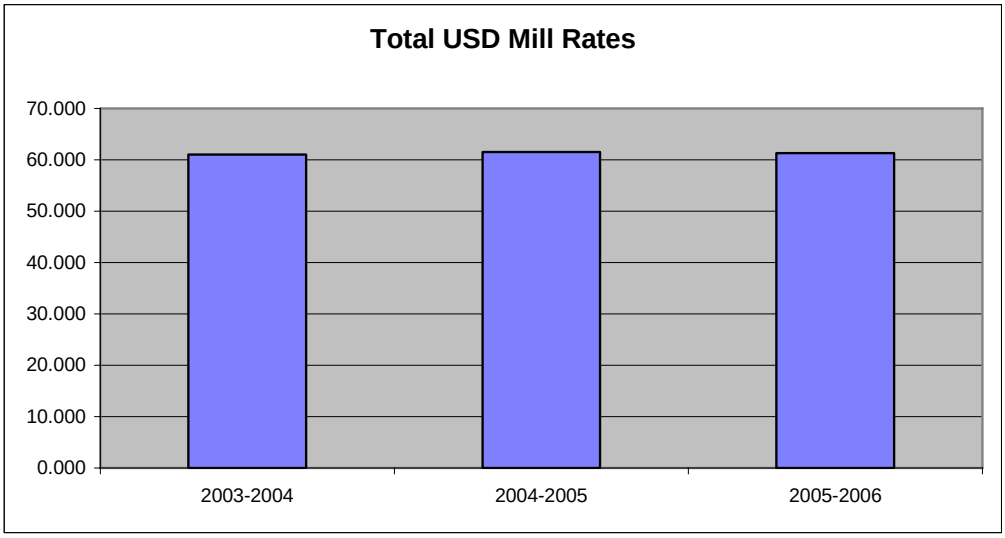




*FTE for state aid and budget authority purposes for general fund.

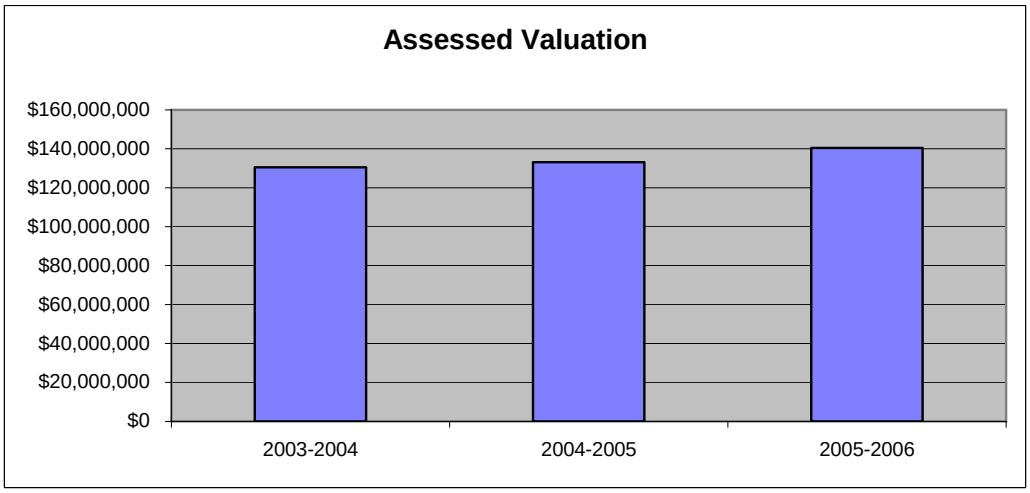
Miscellaneous Information
Mill Rates by Fund

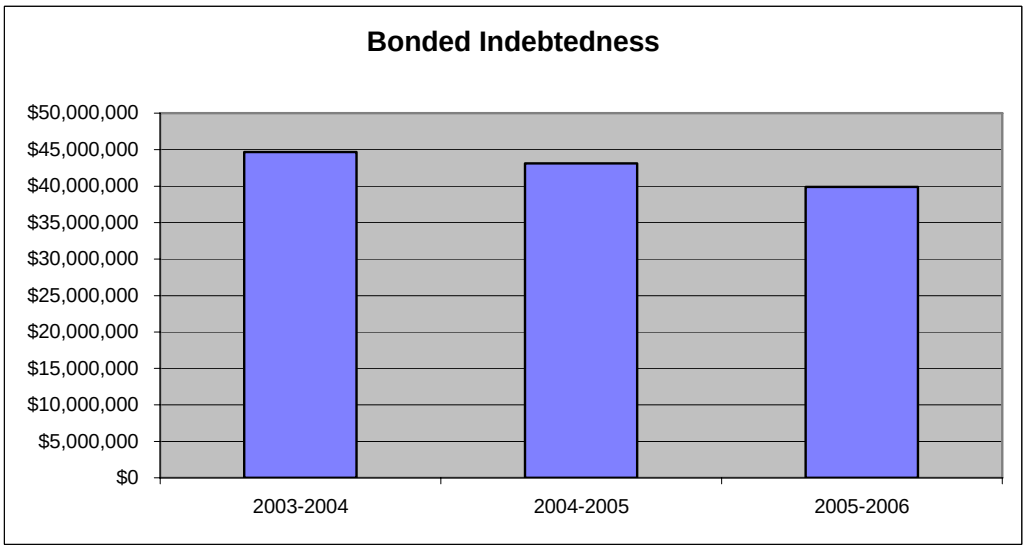
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.474	16.151	17.288
Adult Education	0.000	0.000	0.000
Capital Outlay	4.991	5.000	5.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.602	1.906	3.339
Bond & Interest 2	16.963	18.452	15.703
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	**61.030**	**61.509**	**61.330**
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	3.993	4.000	3.990
Recreation Commission Employee Benefit	0.321	0.334	0.225
TOTAL OTHER	**4.314**	**4.334**	**4.215**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$130,509,518	$133,091,201	$140,527,401
Bonded Indebtedness	44,675,000	43,110,000	39,910,000





USD# 202
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)	26.0	1,729,179	66,507	24.0	1,603,338	66,806	24.0	1,715,572	71,482
Teachers (Full Time)	235.0	10,292,388	43,797	242.0	10,631,000	43,930	245.0	11,375,171	46,429
Other Certified (Licensed) Personnel	36.0	1,518,341	42,176	40.0	1,728,708	43,218	40.0	1,849,718	46,243
Classified Personnel	190.0	4,612,836	24,278	185.0	5,139,467	27,781	185.0	5,499,230	29,726
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