# Budget at a Glance

# 2005 - 2006

## Central

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## Summary of Total Expenditures By Function
## (All Funds)

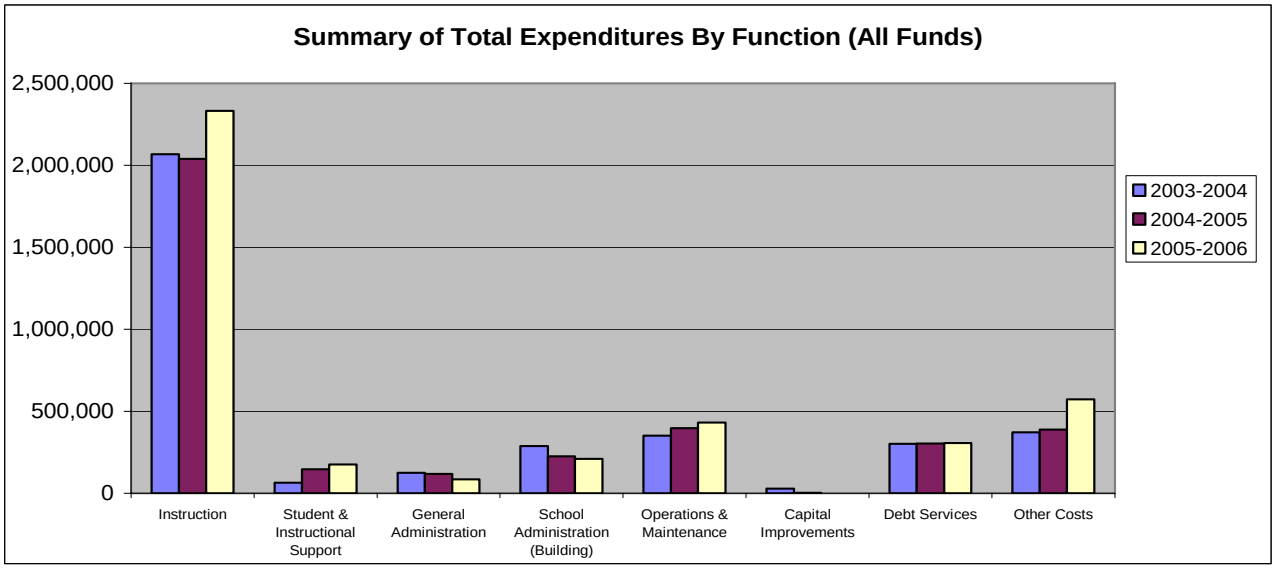
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,068,648 | 57% | 2,040,009 | 56% | -1% | 2,331,767 | 57% | 14% |
| Student & Instructional Support | 64,358 | 2% | 147,088 | 4% | 129% | 175,780 | 4% | 20% |
| General Administration | 124,979 | 3% | 117,887 | 3% | -6% | 85,724 | 2% | -27% |
| School Administration (Building) | 288,007 | 8% | 226,215 | 6% | -21% | 210,574 | 5% | -7% |
| Operations & Maintenance | 350,630 | 10% | 396,381 | 11% | 13% | 432,694 | 11% | 9% |
| Capital Improvements | 28,942 | 1% | 3,089 | 0% | -89% | 0 | 0% | -100% |
| Debt Services | 301,770 | 8% | 304,570 | 8% | 1% | 307,308 | 7% | 1% |
| Other Costs | 372,294 | 10% | 388,878 | 11% | 4% | 573,430 | 14% | 47% |
| **Total Expenditures** | 3,599,628 | 100% | 3,624,117 | 100% | 1% | 4,117,277 | 100% | 14% |
| Amount per Pupil | $11,284 | | $11,691 | | 4% | $12,747 | | 9% |

*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.

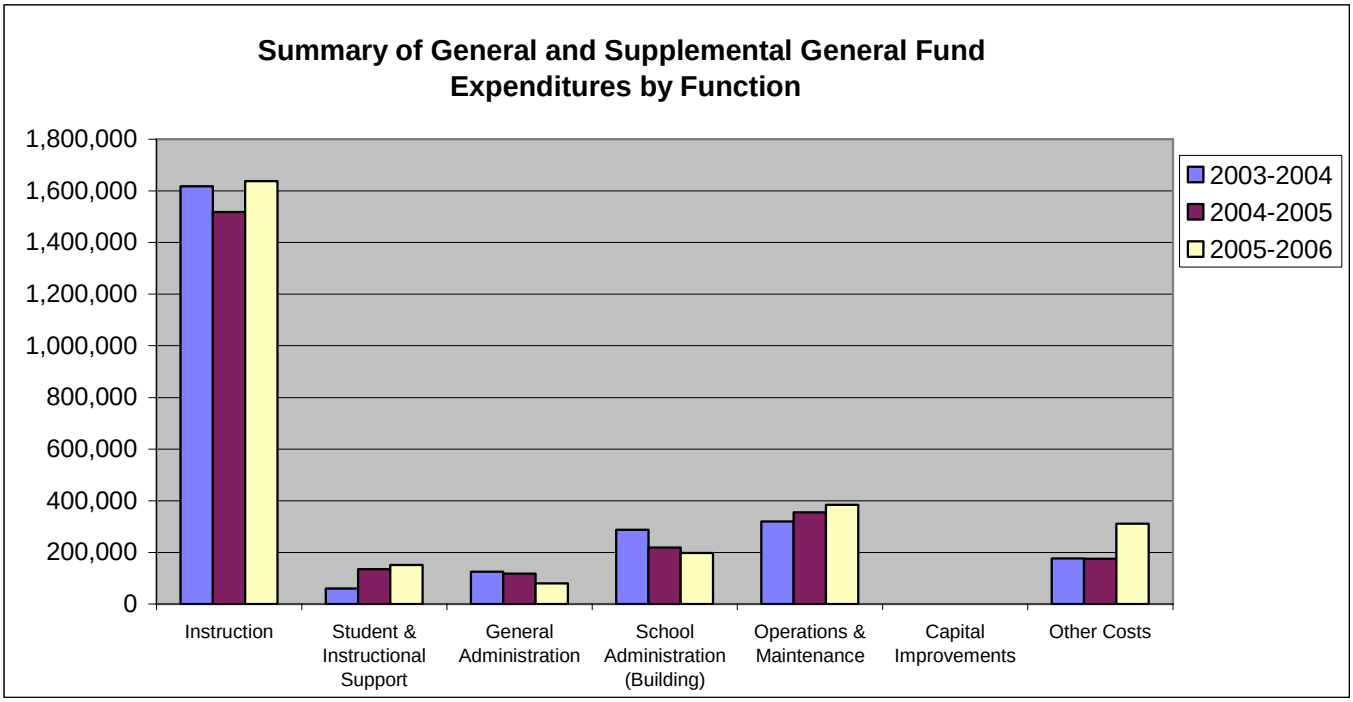
Further definition of what goes into each category:

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



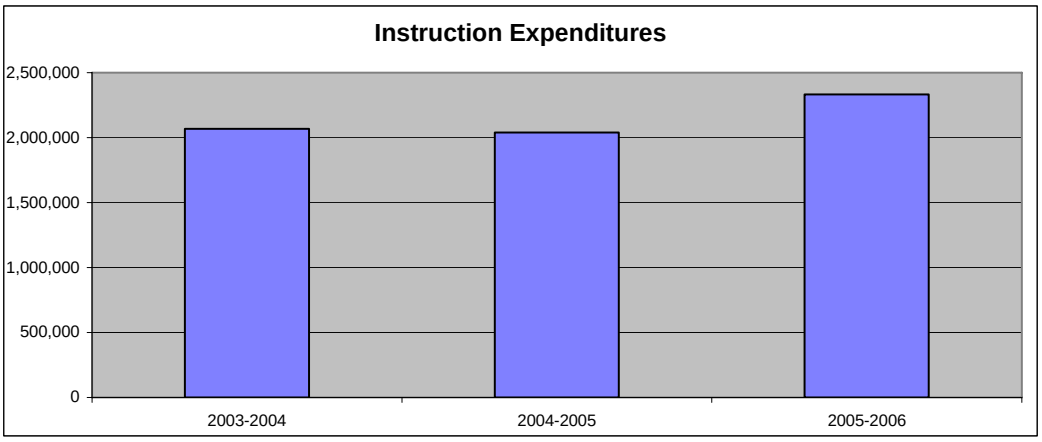
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,618,209 | 63% | 1,518,317 | 60% | -6% | 1,638,429 | 59% | 8% |
| Student & Instructional Support | 59,548 | 2% | 135,639 | 5% | 128% | 150,615 | 5% | 11% |
| General Administration | 124,979 | 5% | 117,887 | 5% | -6% | 79,954 | 3% | -32% |
| School Administration (Building) | 288,007 | 11% | 219,168 | 9% | -24% | 197,194 | 7% | -10% |
| Operations & Maintenance | 320,329 | 12% | 355,303 | 14% | 11% | 384,079 | 14% | 8% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 176,515 | 7% | 175,493 | 7% | -1% | 311,149 | 11% | 77% |
| **Total Expenditures** | 2,587,587 | 100% | 2,521,807 | 100% | -3% | 2,761,420 | 100% | 10% |
| Amount per Pupil | $8,112 | | $8,135 | | 0% | $8,549 | | 5% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | | 2004-2005 Actual | % inc/ dec | | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,461,202 | | 1,413,415 | -3% | | 1,498,929 | 6% |
| Federal Funds | 113,830 | | 105,797 | -7% | | 147,113 | 39% |
| Supplemental General | 157,007 | | 104,902 | -33% | | 139,500 | 33% |
| At Risk (4yr Old) | | | | | | 0 | |
| At Risk (K-12) | | | | | | 77,000 | |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 65,400 | | 0 | -100% | | 31,000 | 0% |
| Driver Education | 6,032 | | 1,548 | -74% | | 7,550 | 388% |
| 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 | 229,314 | | 242,323 | 6% | | 275,750 | 14% |
| Vocational Education | 7,453 | | 75,905 | 918% | | 82,150 | 8% |
| Gifts/Grants | 93 | | 37 | -60% | | 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 | | | 65,909 | | | 72,775 | 10% |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 28,317 | | 30,173 | 7% | | | |
| 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** | 2,068,648 | | 2,040,009 | -1% | | 2,331,767 | 14% |
| Enrollment (FTE)* | 319.0 | | 310.0 | -3% | | 323.0 | 4% |
| Amount per Pupil | 6,485 | | 6,581 | 1% | | 7,219 | 10% |
| | | | | | | | |
| 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** | 2,068,648 | | 2,040,009 | -1% | | 2,331,767 | 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.

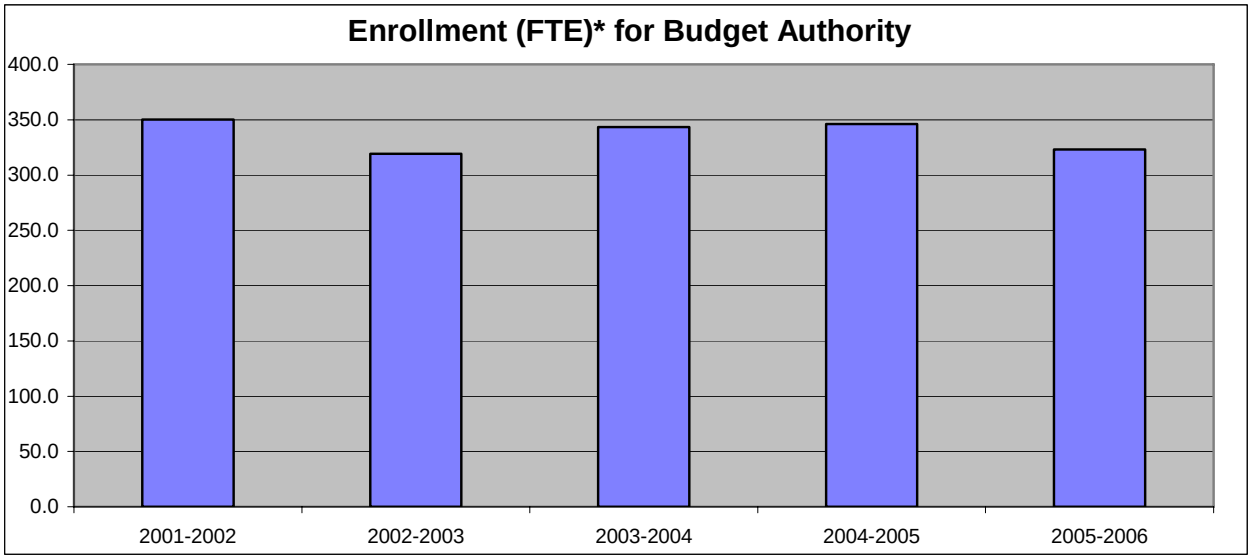
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

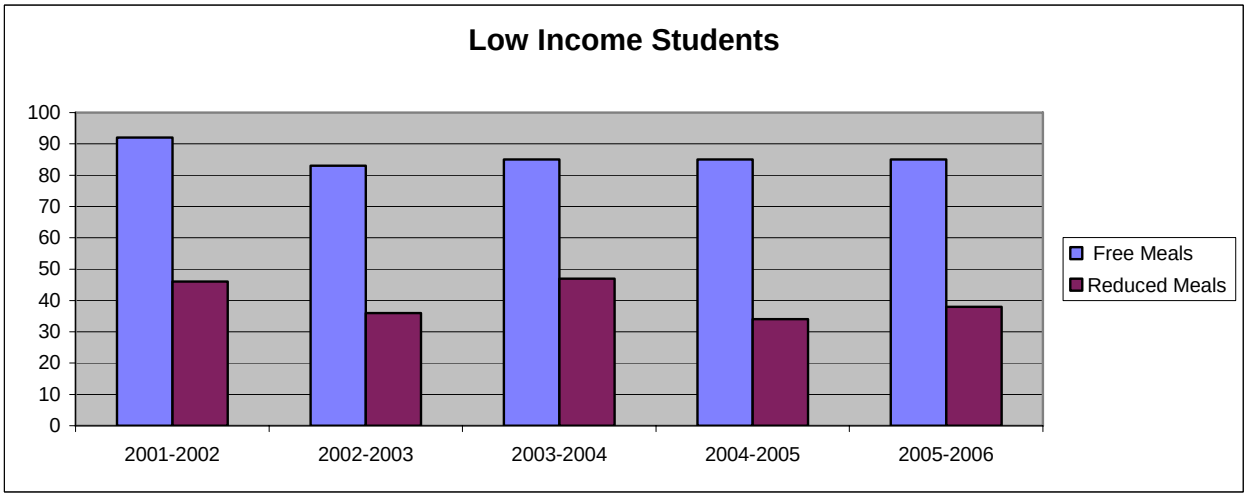
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 2,652,537 | 8,079 | 2,418,627 | 0 | | 0 | 225,831 |
| Supplemental General | 601,012 | 11,649 | 308,199 | | | | 281,164 |
| 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) | 77,000 | 0 | | 0 | 0 | 77,000 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 66,000 | 24,938 | 0 | 0 | 16,000 | 0 | 25,062 |
| Driver Training | 10,330 | 7,910 | 1,120 | | 0 | 0 | 1,300 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 195,950 | 4,610 | 1,935 | 62,898 | 0 | 30,000 | 96,507 |
| Professional Development | 12,300 | 4,157 | 769 | 0 | 0 | 7,374 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 315,000 | 22,570 | 0 | 0 | 0 | 292,430 | 0 |
| Vocational Education | 85,325 | | | 0 | 0 | 85,325 | 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 | 15,762 | 5,762 | | | | | 10,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 110,904 | 0 | 110,904 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 307,308 | 195,288 | 110,559 | | 0 | | 173,604 |
| 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 | 159,978 | 33,945 | xxxxxxxxxxx | 126,033 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 4,609,406 | 318,908 | 2,952,113 | 188,931 | 16,000 | 492,129 | 813,468 |
| Less Transfers | 492,129 | | | | | | |
| TOTAL Budget Expenditures | $4,117,277 | | | | | | |

## 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)* | 350.2 | 319.3 | -9% | 343.3 | 8% | 346.1 | 1% | 323.0 | -7% |
| Number of Students - Free Meals | 92 | 83 | -10% | 85 | 2% | 85 | 0% | 85 | 0% |
| Number of Students - Reduced Meals | 46 | 36 | -22% | 47 | 31% | 34 | -28% | 38 | 12% |

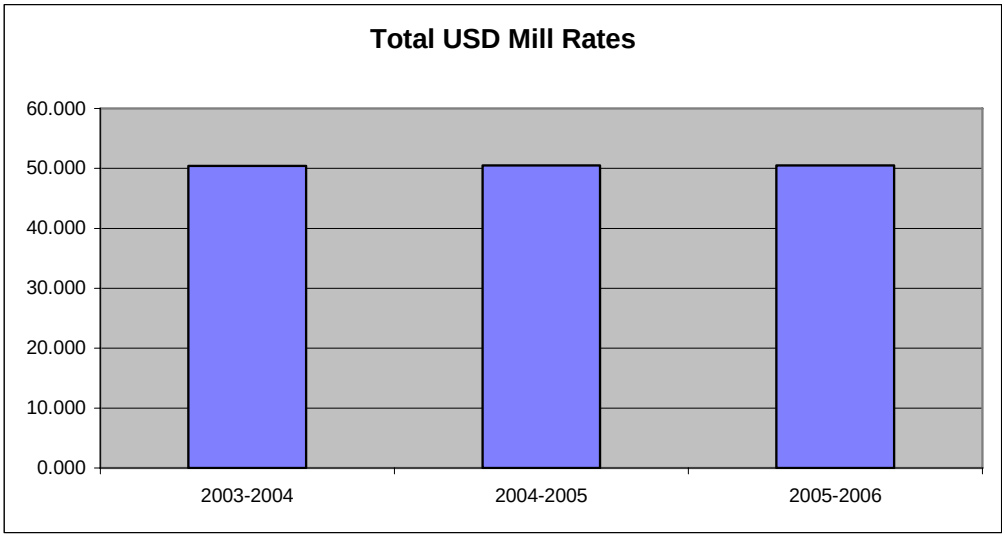



*FTE for state aid and budget authority purposes for general fund.

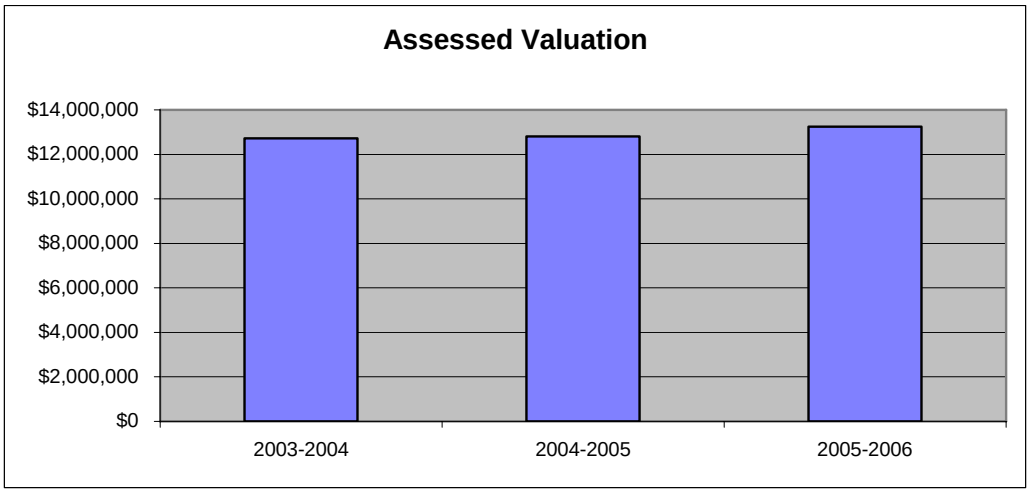
## Miscellaneous Information
## Mill Rates by Fund

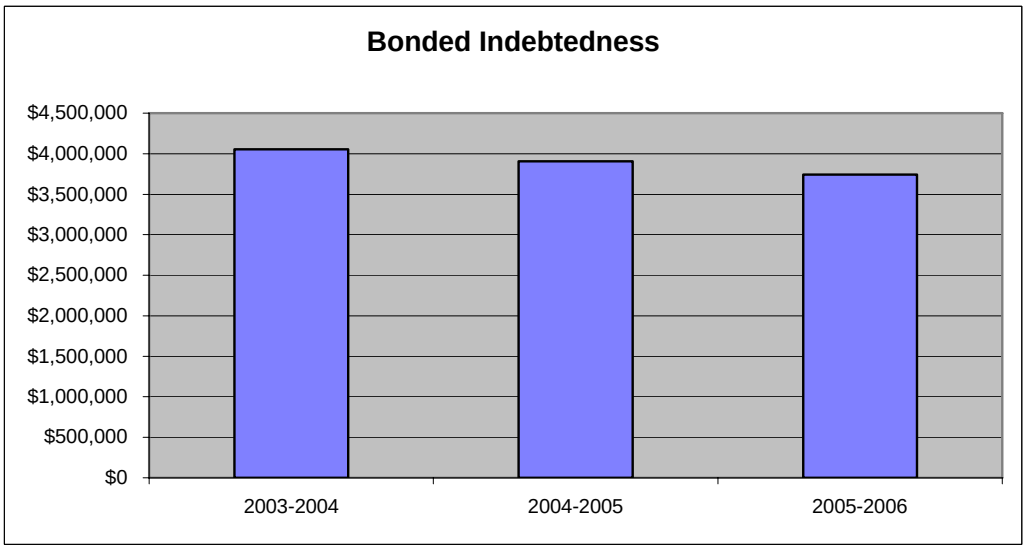
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 16.220 | 16.091 | 19.768 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 0.000 | 0.000 |
| Declining Enrollment | | | 0.000 |
| Special 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 | 14.171 | 14.431 | 10.754 |
| 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** | **50.391** | **50.522** | **50.522** |
| 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 | 1.489 | 1.483 | 1.567 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **1.489** | **1.483** | **1.567** |



## Other Information

| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| Assessed Valuation | $12,724,914 | $12,801,215 | $13,245,371 |
| Bonded Indebtedness | 4,055,000 | 3,905,000 | 3,745,000 |



USD# 462
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) | 6.2 | 255,194 | 41,160 | 6.0 | 274,547 | 45,758 | 5.7 | 271,735 | 47,673 |
| Teachers (Full Time) | 28.0 | 1,106,723 | 39,526 | 28.0 | 1,118,171 | 39,935 | 29.0 | 1,198,360 | 41,323 |
| Other Certified (Licensed) Personnel | 2.3 | 72,487 | 31,516 | 3.1 | 109,468 | 35,312 | 3.1 | 110,284 | 35,575 |
| Classified Personnel | 14.7 | 356,689 | 24,265 | 14.4 | 334,912 | 23,258 | 14.1 | 354,252 | 25,124 |
| Substitutes/Temporary Help | XXXXXXX | 37,245 | XXXXXXXXXXX | XXXXXXX | 55,917 | XXXXXXXXXXX | XXXXXXX | 57,600 | 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.<br><br>** 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