Budget at a Glance

2004 - 2005

Skyline Schools

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Summary of Total Expenditures By Function
(All Funds)

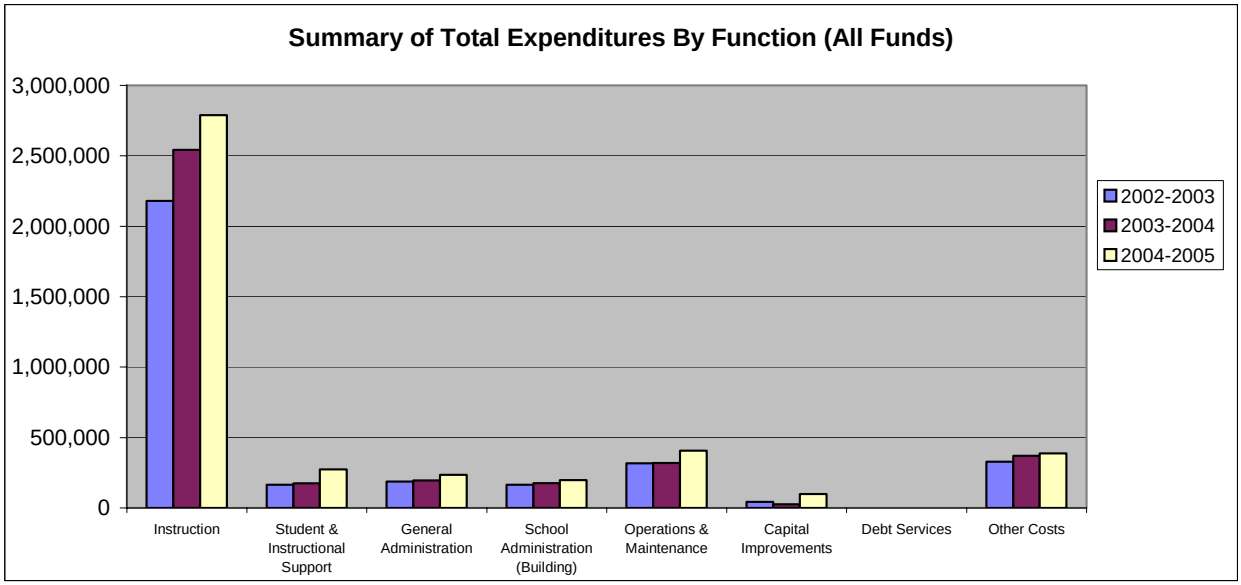
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,180,633	64%	2,542,892	67%	17%	2,789,732	64%	10%
Student & Instructional Support	164,622	5%	173,832	5%	6%	273,505	6%	57%
General Administration	188,467	6%	196,224	5%	4%	235,264	5%	20%
School Administration (Building)	164,630	5%	175,647	5%	7%	197,389	4%	12%
Operations & Maintenance	316,309	9%	318,646	8%	1%	405,841	9%	27%
Capital Improvements	43,096	1%	26,015	1%	-40%	99,500	2%	282%
Debt Services	0	0%	0	0%	0%	41	0%	0%
Other Costs	327,586	10%	369,512	10%	13%	387,120	9%	5%
Total Expenditures	3,385,343	100%	3,802,768	100%	12%	4,388,392	100%	15%
Amount per Pupil	$8,197		$8,352		2%	$10,449		25%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, 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.

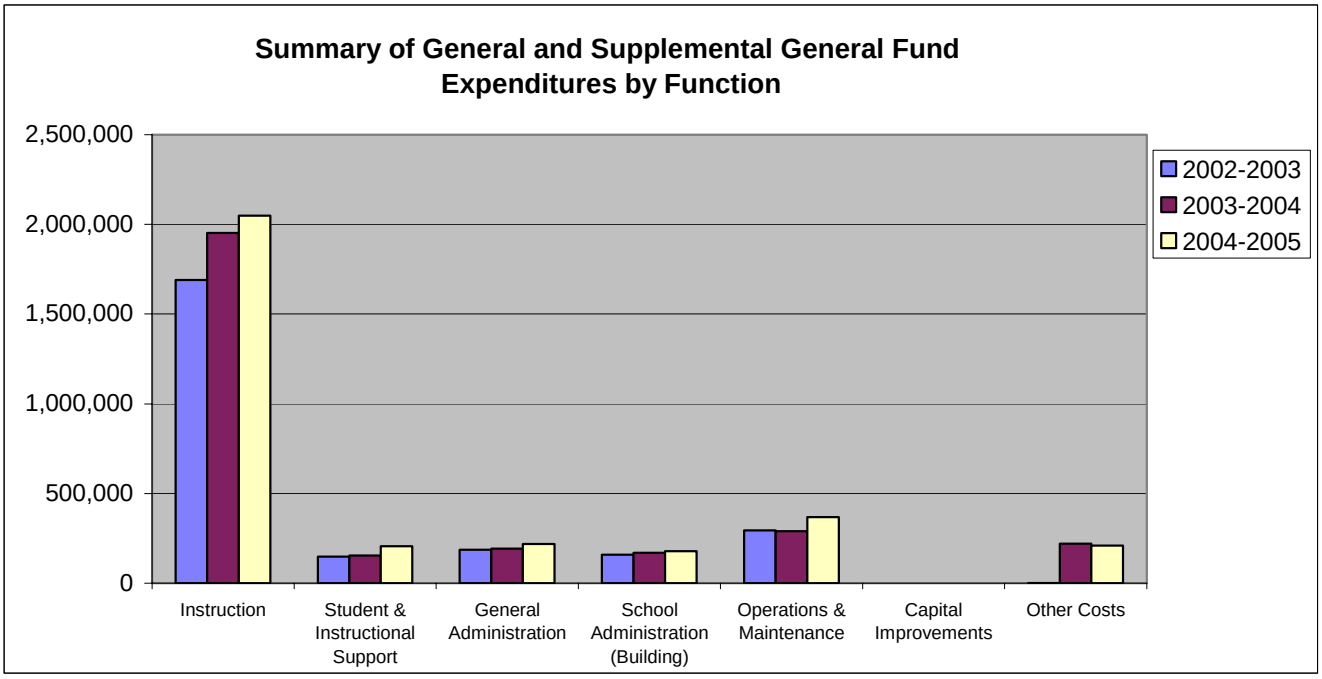
Further definition of what goes into each category:

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



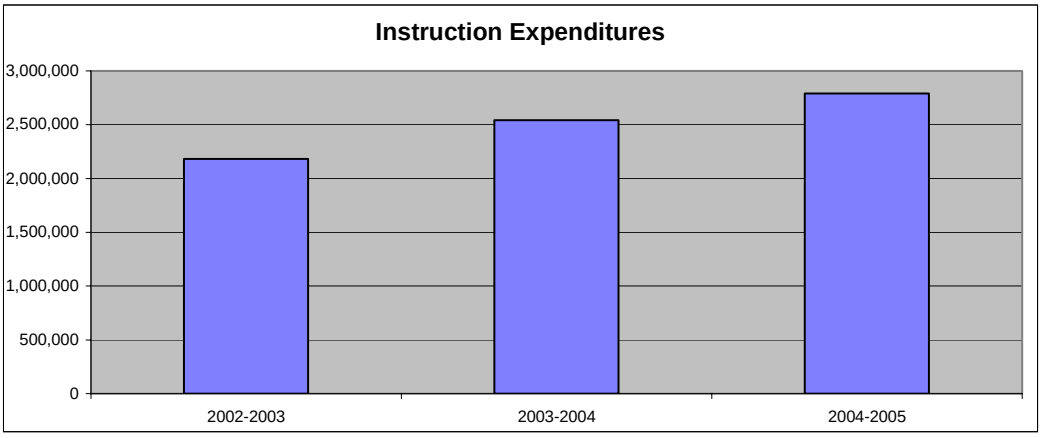
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,690,239	68%	1,952,422	65%	16%	2,048,175	63%	5%
Student & Instructional Support	148,481	6%	154,886	5%	4%	206,350	6%	33%
General Administration	185,998	7%	192,920	6%	4%	219,000	7%	14%
School Administration (Building)	159,479	6%	169,553	6%	6%	178,500	6%	5%
Operations & Maintenance	295,084	12%	290,451	10%	-2%	368,600	11%	27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,644	0%	221,251	7%	13358%	209,295	6%	-5%
Total Expenditures	2,480,925	100%	2,981,483	100%	20%	3,229,920	100%	8%
Amount per Pupil	$6,007		$6,548		9%	$7,690		17%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,592,040		1,908,530	20%		1,781,375	-7%
Federal Funds	158,493		151,812	-4%		146,562	-3%
Supplemental General	98,199		43,892	-55%		266,800	508%
Bilingual Education	6,609		5,022	-24%		8,770	75%
Capital Outlay	0		13,777	0%		75,000	444%
Driver Education	9,915		11,465	16%		16,450	43%
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	266,241		336,097	26%		361,410	8%
Technology Education	0						
Transportation	0						
Vocational Education	47,845		46,249	-3%		59,850	29%
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						73,515	
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,291		26,048	1918%			
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	2,180,633		2,542,892	17%		2,789,732	10%
Enrollment (FTE)*	413.0		455.3	10%		420.0	-8%
Amount per Pupil	5,280		5,585	6%		6,642	19%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,180,633		2,542,892	17%		2,789,732	10%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

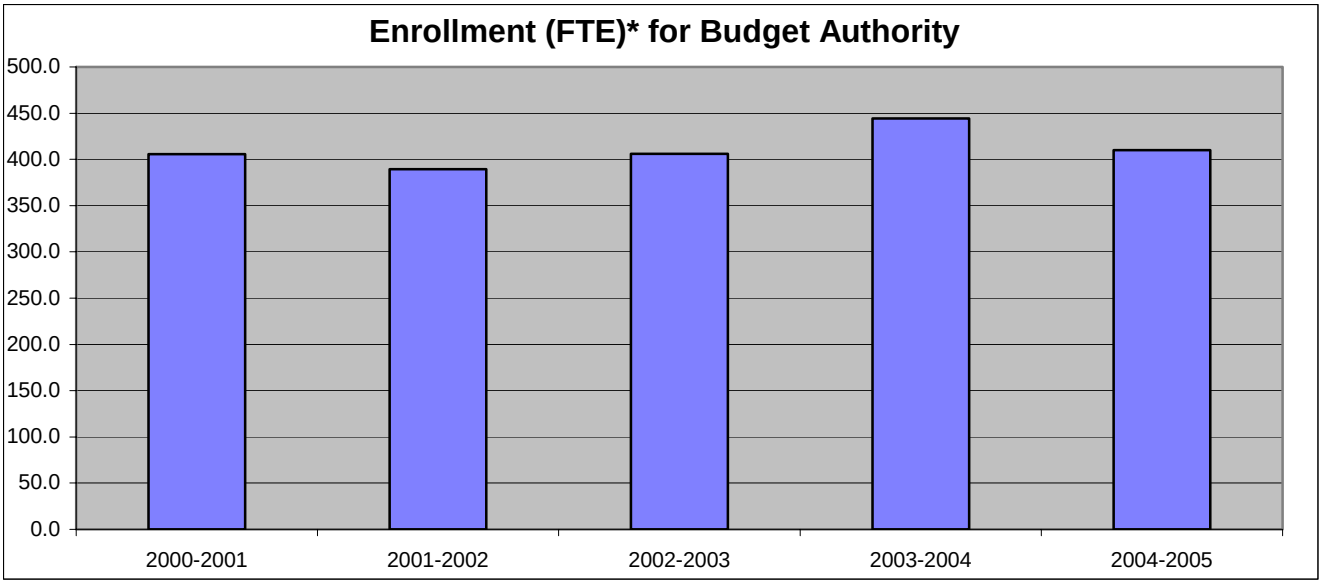
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

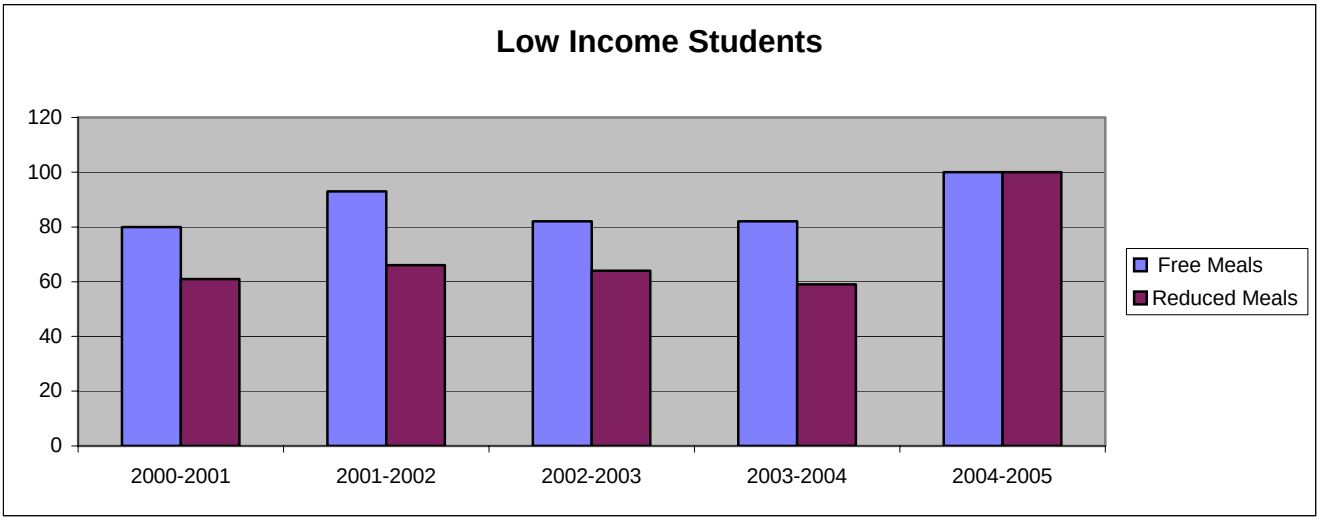
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,069,540	0	2,716,978	0		0	352,562
Supplemental General	506,000	54,143	187,574				264,283
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	8,770			0	0	8,770	0
Capital Outlay	249,500	357,725		0	15,000	0	3,000
Driver Training	19,015	16,443	2,352		0	12,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	163,900	57,424	2,286	64,270	0	0	61,515
Professional Development	17,280	17,338	0	0	0	17,000	0
Parent Education Program	4,000	4,532	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	372,435	176,292	0	0	0	253,000	0
Vocational Education	59,850			0	0	54,850	5,000
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	109,400	0	109,400				
Bond and Interest #1	41	21	0		0		20
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	154,281	0	xxxxxxxxxxx	154,281	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,734,012	683,918	3,018,590	218,551	15,000	345,620	686,380
Less Transfers	345,620						
TOTAL Budget Expenditures	$4,388,392						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	405.5	389.5	-4%	406.0	4%	444.3	9%	410.0	-8%
Number of Students - Free Meals	80	93	16%	82	-12%	82	0%	100	22%
Number of Students - Reduced Meals	61	66	8%	64	-3%	59	-8%	100	69%

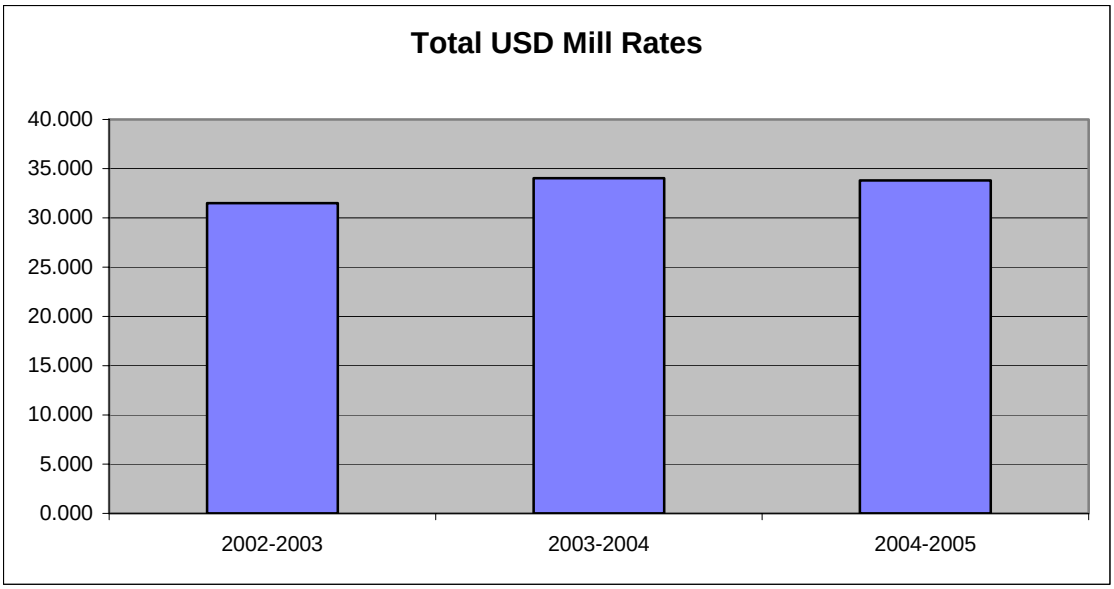




*FTE for state aid and budget authority purposes for general fund.

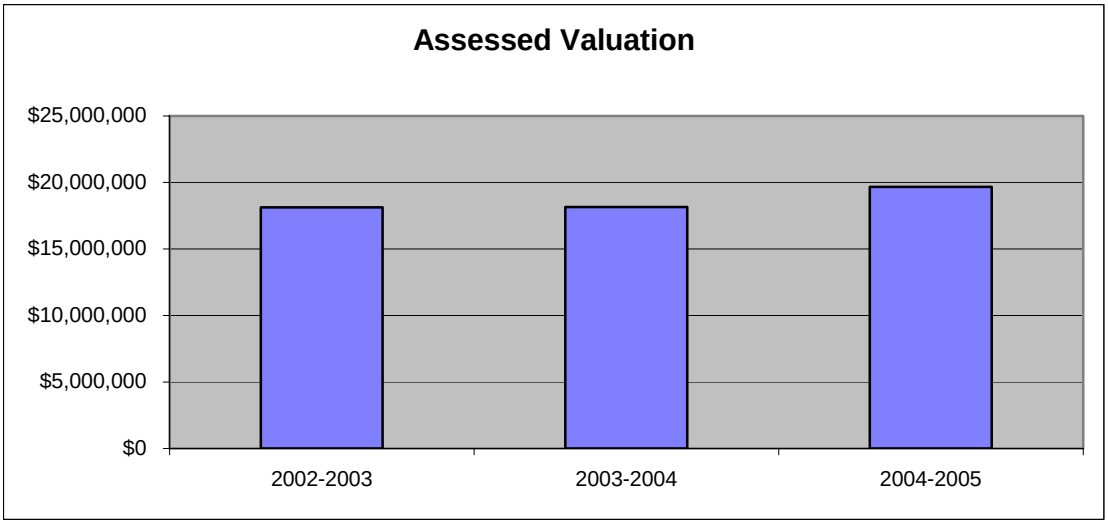
Miscellaneous Information
Mill Rates by Fund

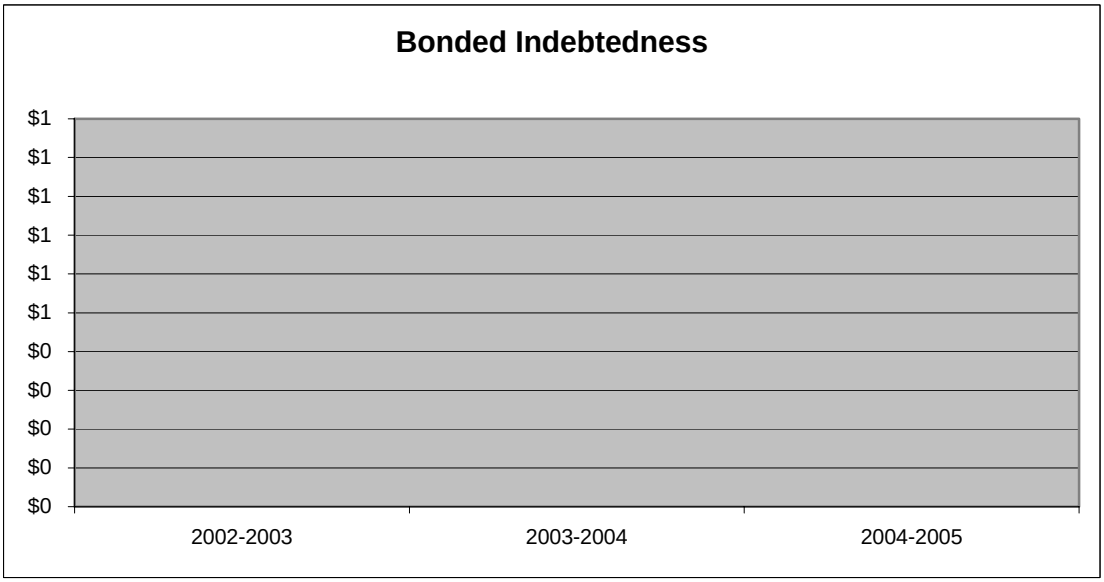
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.488	14.010	13.795
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**31.488**	**34.010**	**33.795**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$18,125,453	$18,143,248	$19,657,074
Bonded Indebtedness	0	0	0





USD# 438
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified	3.0	198,637	66,212	3.0	205,394	68,465	3.0	213,199	71,066
Teachers (Full Time)	30.0	1,162,228	38,741	31.0	1,346,582	43,438	31.0	1,397,752	45,089
Other Certified (Licensed) Personnel	11.0	240,765	21,888	9.0	251,281	27,920	9.0	260,830	28,981
Classified Personnel	29.0	415,712	14,335	27.0	400,063	14,817	27.0	415,265	15,380
Substitutes/Temporary Help	XXXXXXX	55,822	XXXXXXXXXXX	XXXXXXX	57,563	XXXXXXXXXXX	XXXXXXX	59,750	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