Budget at a Glance

2005 - 2006

Auburn-Washburn

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Summary of Total Expenditures By Function
(All Funds)

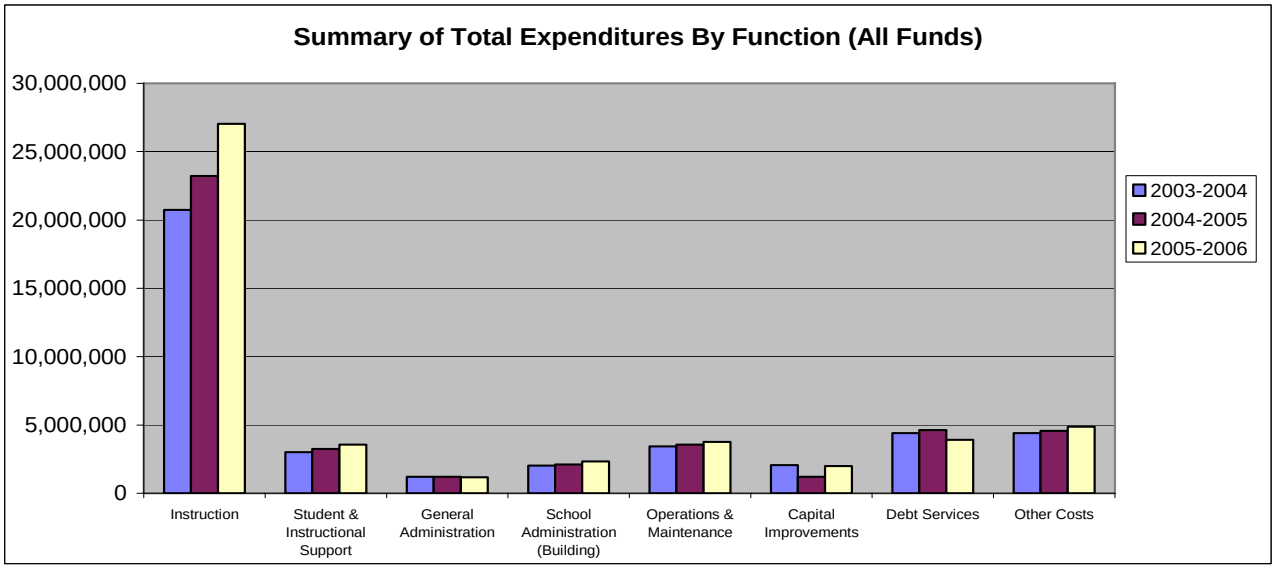
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	20,742,178	50%	23,223,401	53%	12%	27,035,617	56%	16%
Student & Instructional Support	3,015,604	7%	3,255,490	7%	8%	3,572,540	7%	10%
General Administration	1,208,027	3%	1,213,239	3%	0%	1,173,437	2%	-3%
School Administration (Building)	2,032,907	5%	2,101,550	5%	3%	2,331,549	5%	11%
Operations & Maintenance	3,433,475	8%	3,564,621	8%	4%	3,750,591	8%	5%
Capital Improvements	2,073,567	5%	1,214,157	3%	-41%	2,001,960	4%	65%
Debt Services	4,408,529	11%	4,636,050	11%	5%	3,918,998	8%	-15%
Other Costs	4,413,153	11%	4,582,533	10%	4%	4,877,495	10%	6%
Total Expenditures	41,327,440	100%	43,791,041	100%	6%	48,662,187	100%	11%
Amount per Pupil	$8,209		$8,576		4%	$9,436		10%

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.

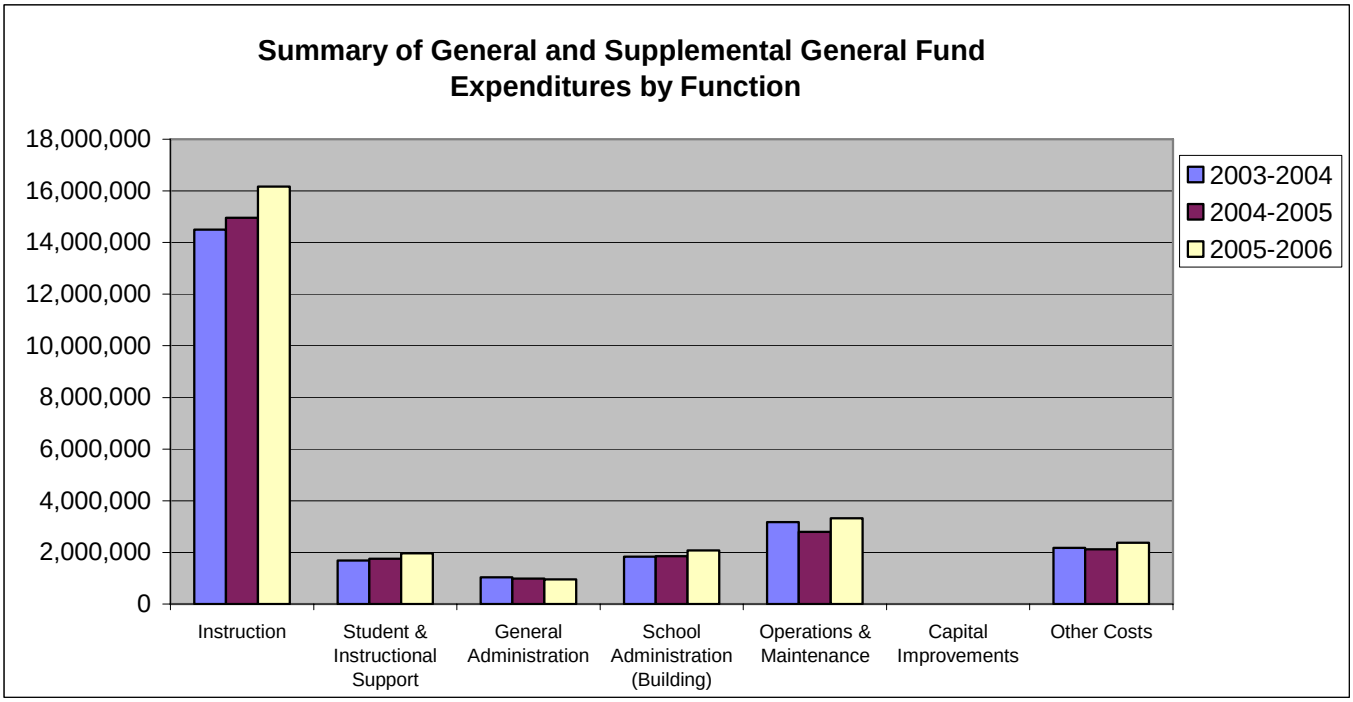
Further definition of what goes into each category:

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



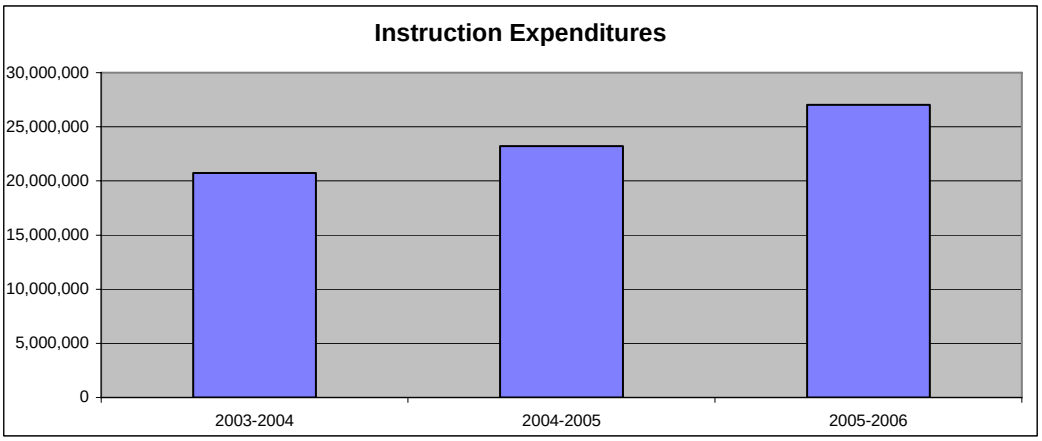
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	14,498,416	59%	14,954,379	61%	3%	16,165,615	60%	8%
Student & Instructional Support	1,690,127	7%	1,752,145	7%	4%	1,968,665	7%	12%
General Administration	1,037,023	4%	992,291	4%	-4%	954,446	4%	-4%
School Administration (Building)	1,832,657	8%	1,853,035	8%	1%	2,072,861	8%	12%
Operations & Maintenance	3,173,682	13%	2,794,226	11%	-12%	3,322,476	12%	19%
Capital Improvements	2,189	0%	2,200	0%	1%	2,000	0%	-9%
Other Costs	2,179,493	9%	2,122,681	9%	-3%	2,374,146	9%	12%
Total Expenditures	24,413,587	100%	24,470,957	100%	0%	26,860,209	100%	10%
Amount per Pupil	$4,849		$4,793		-1%	$5,208		9%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	12,070,057		11,815,628	-2%		11,854,898	0%
Federal Funds	656,262		472,394	-28%		834,424	77%
Supplemental General	2,428,359		3,138,751	29%		4,310,717	37%
At Risk (4yr Old)						126,761	
At Risk (K-12)						584,403	
Bilingual Education	0		88,603	0%		103,509	17%
Capital Outlay	642,491		1,275,841	99%		1,467,484	15%
Driver Education	17,184		17,743	3%		19,981	13%
Declining Enrollment						0	
Extraordinary School Program	1,437		0	-100%		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	46,707		107,715	131%		17,494	-84%
Special Education	4,291,559		4,716,721	10%		5,993,513	27%
Vocational Education	588,122		592,930	1%		628,763	6%
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			967,800			1,093,670	13%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		29,275	0%			
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	20,742,178		23,223,401	12%		27,035,617	16%
Enrollment (FTE)*	5,034.3		5,106.0	1%		5,157.0	1%
Amount per Pupil	4,120		4,548	10%		5,243	15%
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	20,742,178		23,223,401	12%		27,035,617	16%



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.

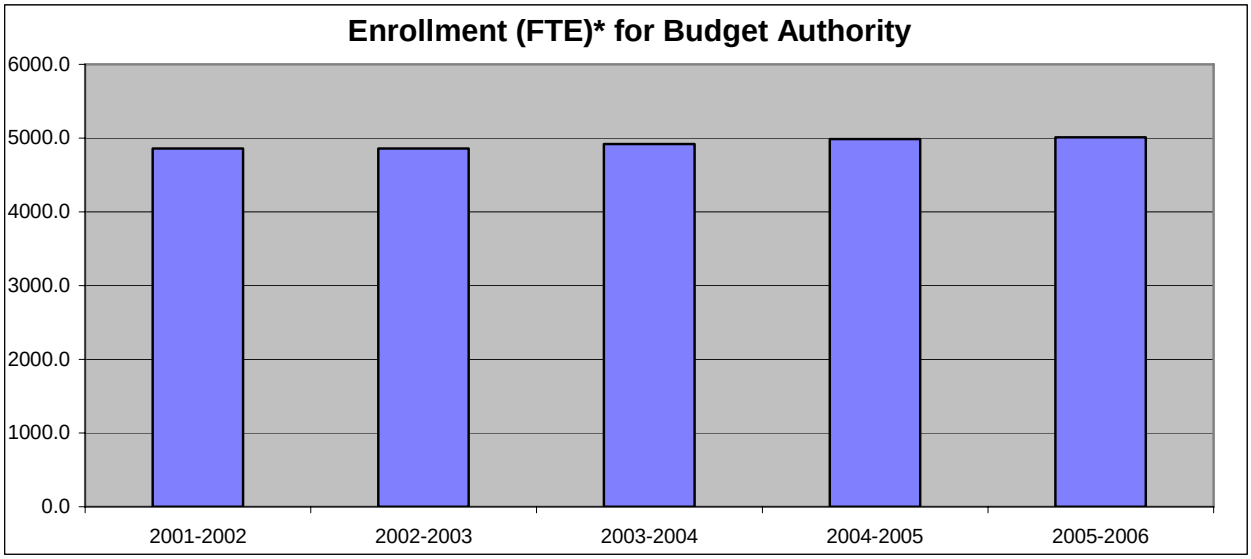
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

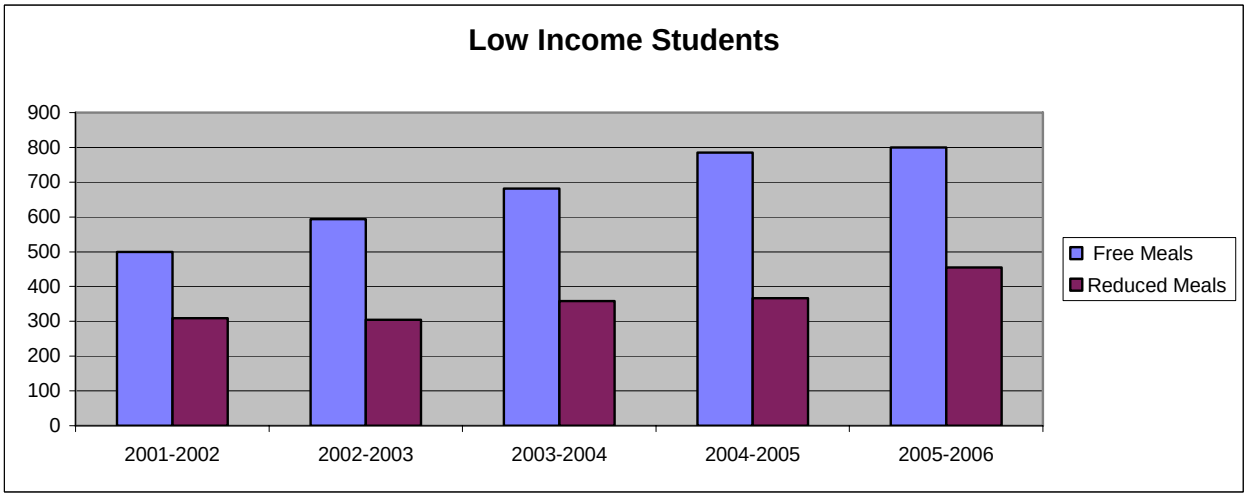
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	27,288,221	2,764	20,507,840	0		0	6,777,617
Supplemental General	7,367,820	1,130,903	267,452				5,969,465
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	132,761	0		0	0	132,761	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	657,281	0		0	0	657,281	0
Bilingual Education	103,509			0	0	103,509	0
Capital Outlay	3,906,016	1,332,760	0	0	180,000	0	2,462,494
Driver Training	32,481	14,242	5,200		0	15,000	12,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	2,098,272	383,605	25,937	583,252	0	0	1,288,036
Professional Development	58,950	4	2,102	0	0	56,844	0
Parent Education Program	168,199	67	101,940	0	0	37,536	28,723
Summer School	17,494	33,550		0	0	0	10,000
Special Education	7,774,495	1,042,223	0	1,100,000	0	6,189,799	5,000
Vocational Education	633,735			30,633	0	603,102	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	5,000	47,723					6,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,619,053	0	1,619,053				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	3,918,998	4,048,131	0		0		3,566,521
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	158,690	0
Federal Funds	834,424	82,600	xxxxxxxxxxx	752,424	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	56,616,709	8,118,572	22,529,524	2,466,309	180,000	7,954,522	20,125,856
Less Transfers	7,954,522						
TOTAL Budget Expenditures	$48,662,187						

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)*	4,857.1	4,857.7	0%	4,920.5	1%	4,986.6	1%	5,011.6	1%
Number of Students - Free Meals	500	594	19%	682	15%	785	15%	800	2%
Number of Students - Reduced Meals	309	305	-1%	358	17%	367	3%	455	24%

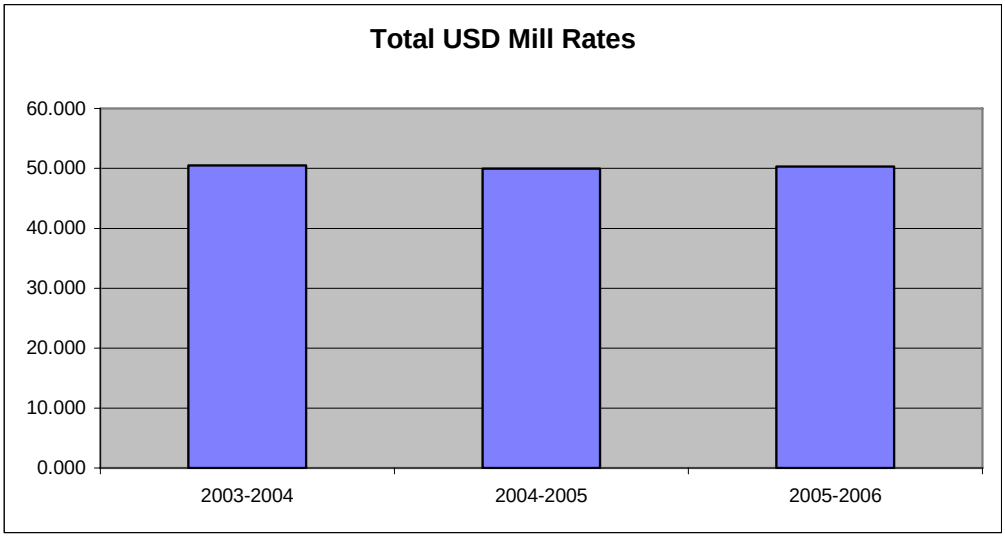




*FTE for state aid and budget authority purposes for general fund.

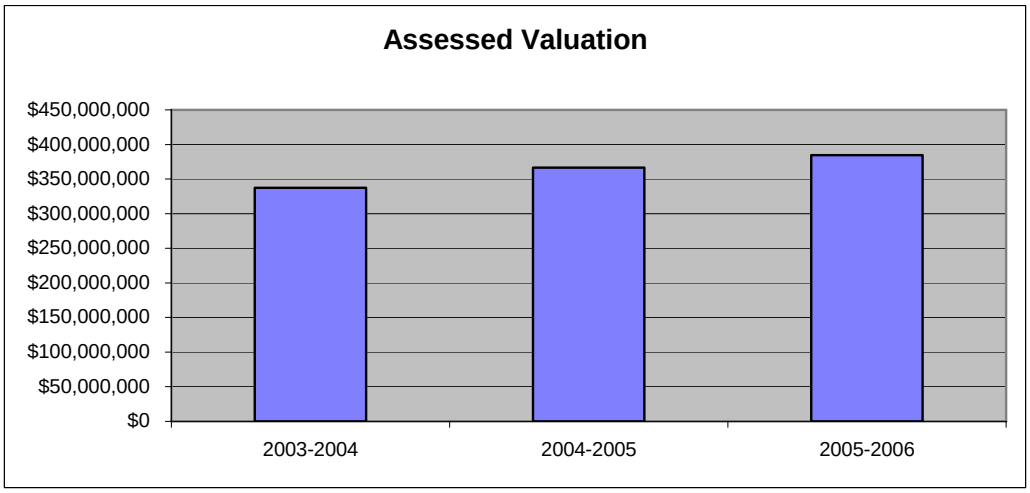
Miscellaneous Information
Mill Rates by Fund

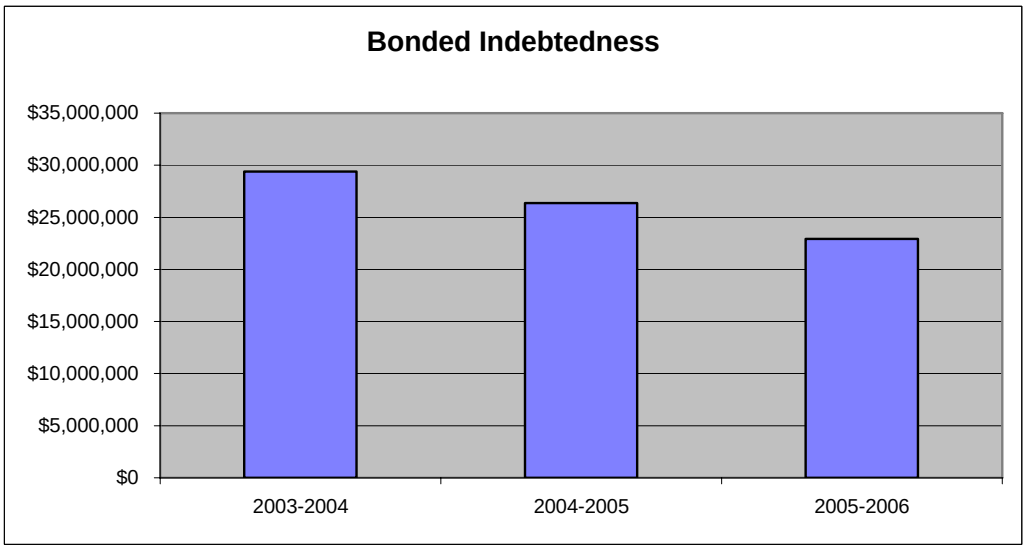
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.463	13.739	16.064
Adult Education	0.000	0.000	0.000
Capital Outlay	6.000	5.987	6.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.016	10.257	8.238
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	**50.479**	**49.983**	**50.302**
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	$337,442,753	$366,321,034	$384,659,364
Bonded Indebtedness	29,410,000	26,360,000	22,930,000





USD# 437
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)	30.0	2,164,177	72,139	30.0	2,152,402	71,747	30.0	2,247,547	74,918
Teachers (Full Time)	399.0	15,678,084	39,293	402.0	15,440,244	38,409	402.0	16,445,460	40,909
Other Certified (Licensed) Personnel	30.0	1,422,433	47,414	30.0	1,210,805	40,360	30.0	1,357,936	45,265
Classified Personnel	250.0	5,506,959	22,028	253.0	5,687,958	22,482	256.9	5,859,967	22,810
Substitutes/Temporary Help	XXXXXXX	369,855	XXXXXXXXXXX	XXXXXXX	369,692	XXXXXXXXXXX	XXXXXXX	370,000	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