Budget at a Glance

2005 - 2006

Louisburg

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Summary of Total Expenditures By Function
(All Funds)

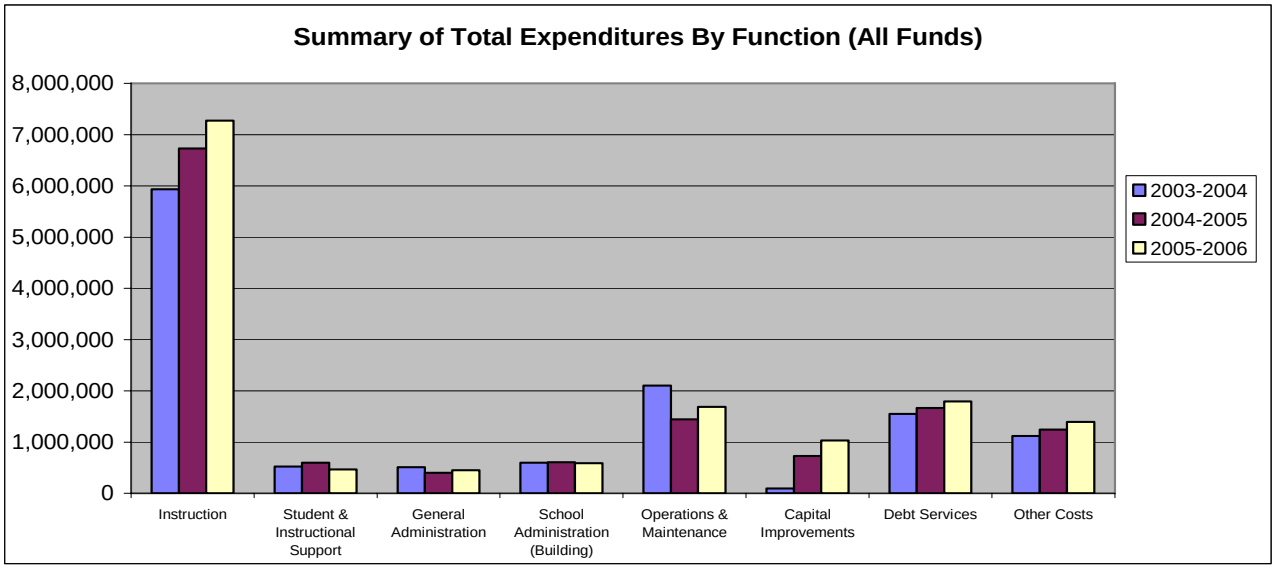
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	5,931,831	48%	6,727,755	50%	13%	7,271,861	50%	8%
Student & Instructional Support	519,092	4%	596,364	4%	15%	465,777	3%	-22%
General Administration	509,923	4%	400,347	3%	-21%	451,142	3%	13%
School Administration (Building)	598,602	5%	608,055	5%	2%	588,697	4%	-3%
Operations & Maintenance	2,103,391	17%	1,444,588	11%	-31%	1,687,811	11%	17%
Capital Improvements	94,061	1%	726,967	5%	673%	1,035,000	7%	42%
Debt Services	1,550,794	12%	1,666,621	12%	7%	1,790,613	12%	7%
Other Costs	1,120,267	9%	1,244,189	9%	11%	1,392,722	9%	12%
Total Expenditures	12,427,961	100%	13,414,886	100%	8%	14,683,623	100%	9%
Amount per Pupil	$9,145		$8,943		-2%	$10,023		12%

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.

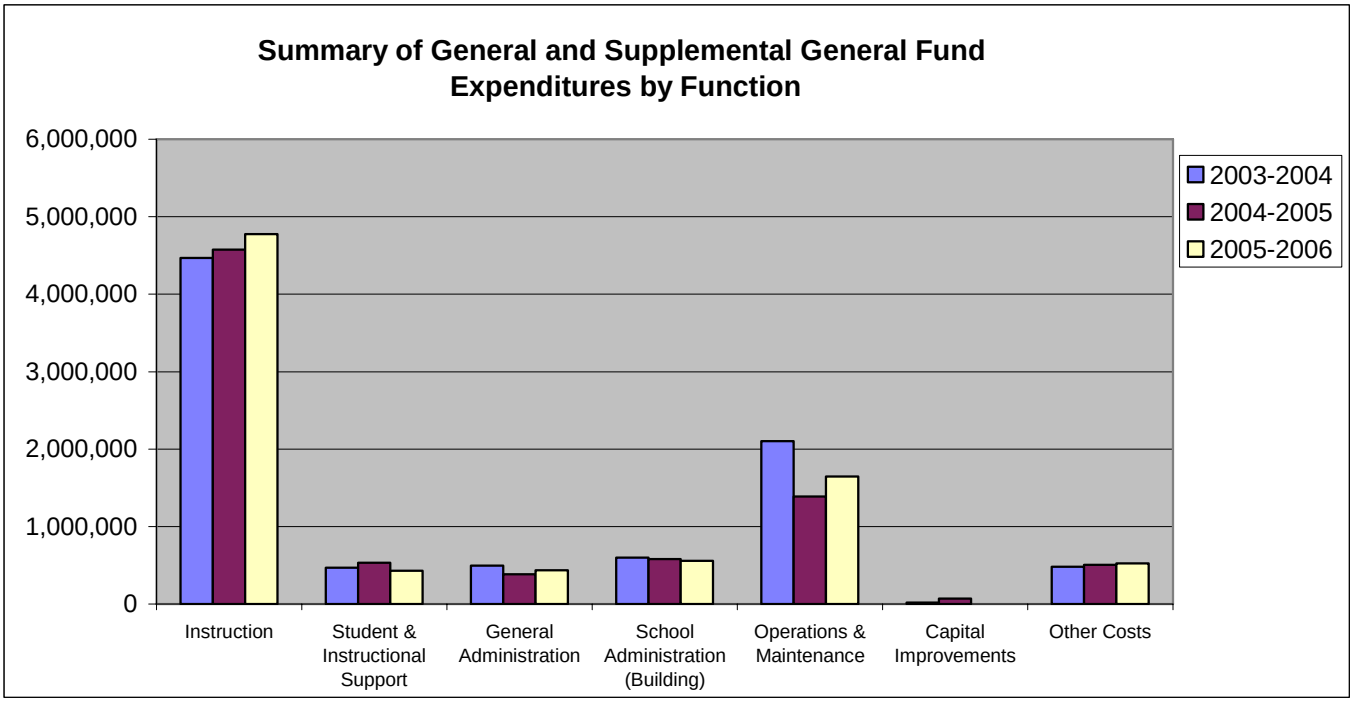
Further definition of what goes into each category:

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



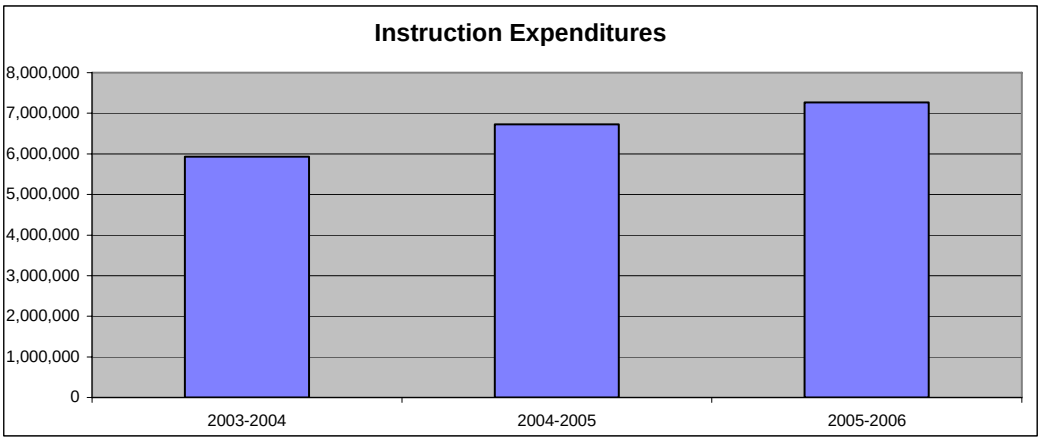
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,466,382	52%	4,574,409	57%	2%	4,774,345	57%	4%
Student & Instructional Support	468,404	5%	533,195	7%	14%	427,988	5%	-20%
General Administration	494,503	6%	385,912	5%	-22%	435,277	5%	13%
School Administration (Building)	597,934	7%	580,393	7%	-3%	560,141	7%	-3%
Operations & Maintenance	2,100,842	24%	1,386,490	17%	-34%	1,647,609	20%	19%
Capital Improvements	18,884	0%	72,005	1%	281%	0	0%	-100%
Other Costs	480,742	6%	507,128	6%	5%	525,000	6%	4%
Total Expenditures	8,627,691	100%	8,039,532	100%	-7%	8,370,360	100%	4%
Amount per Pupil	$6,349		$5,360		-16%	$5,714		7%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	4,049,888		3,917,188	-3%		4,382,093	12%
Federal Funds	100,681		111,605	11%		105,427	-6%
Supplemental General	416,494		657,221	58%		392,252	-40%
At Risk (4yr Old)						0	
At Risk (K-12)						105,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,515		63,658	1310%		0	-100%
Driver Education	11,828		14,957	26%		17,920	20%
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	35,543		25,581	-28%		31,066	21%
Special Education	1,166,457		1,279,838	10%		1,492,305	17%
Vocational Education	134,500		350,215	160%		485,000	38%
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			177,133			260,798	47%
Contingency Reserve	11,925		0	-100%			
Text Book & Student Material	0		130,359	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	5,931,831		6,727,755	13%		7,271,861	8%
Enrollment (FTE)*	1,359.0		1,500.0	10%		1,465.0	-2%
Amount per Pupil	4,365		4,485	3%		4,964	11%
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	5,931,831		6,727,755	13%		7,271,861	8%



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.

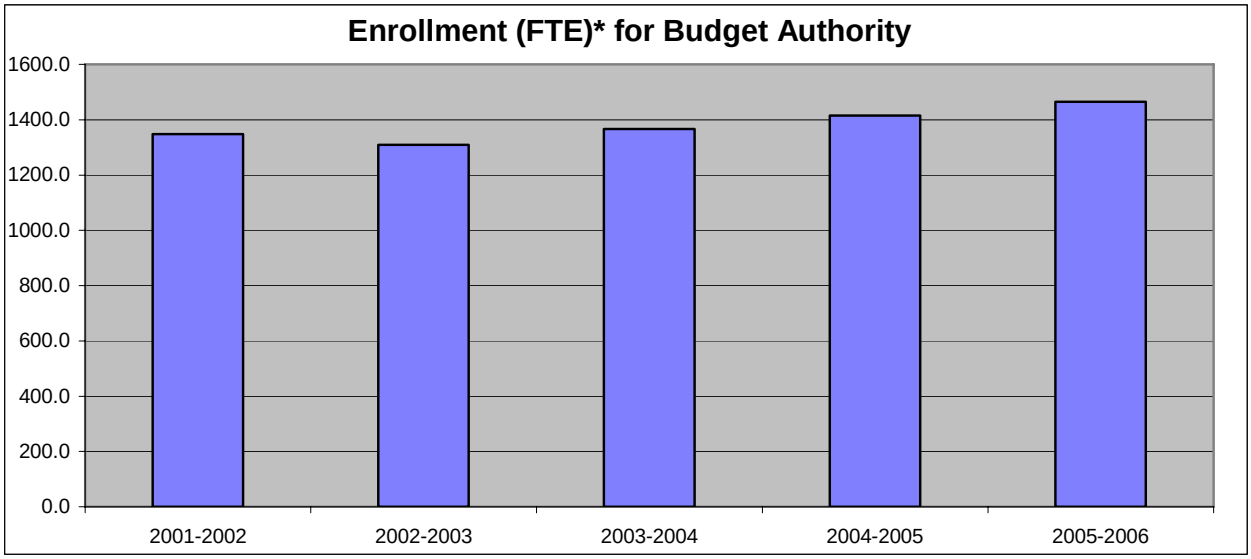
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

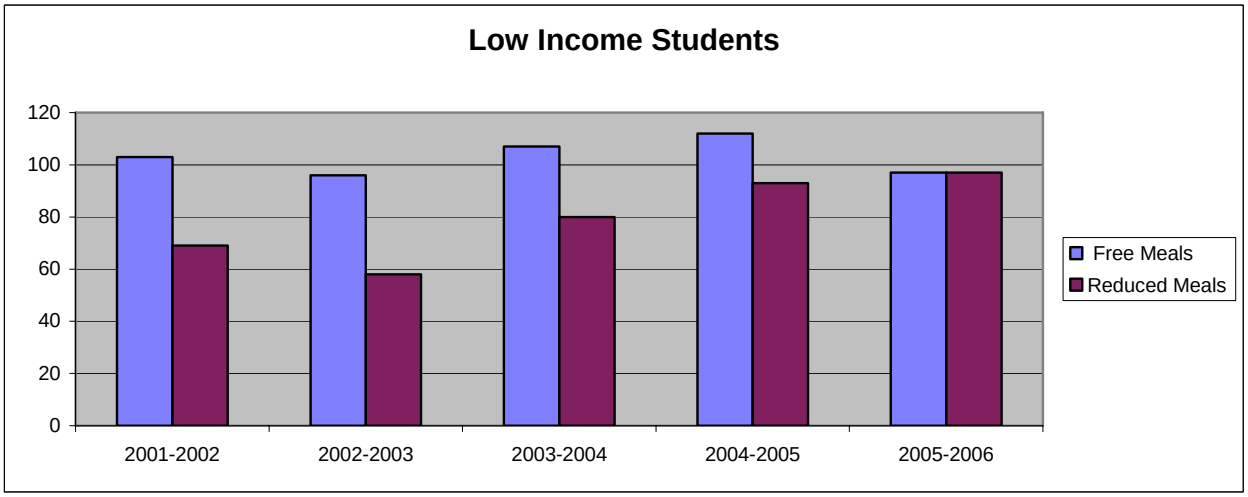
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,395,230	0	6,525,349	0		0	1,869,881
Supplemental General	2,266,712	212,160	206,951				1,847,601
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)	105,000	0		0	20,000	85,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,000,000	791,709	16,778	0	0	0	447,535
Driver Training	23,220	27,823	5,200		0	0	12,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	609,100	169,451	8,461	164,986	500	60,000	366,269
Professional Development	15,578	12,409	3,169	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	31,066	31,066		0	0	10,000	0
Special Education	1,738,235	313,683	0	0	20,000	1,651,582	0
Vocational Education	485,000			0	0	485,000	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	375,024	0	375,024				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	615,770	718,385	0		1,000		574,312
Bond and Interest #2	1,174,843	1,184,954	46,994		2000		1,216,120
No Fund Warrant	0	0					0
Special Assessment		34953					22,920
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	105,427	1,132	xxxxxxxxxxx	104,295	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	16,940,205	3,497,725	7,187,926	269,281	43,500	2,291,582	6,356,638
Less Transfers	2,291,582						
TOTAL Budget Expenditures	$14,648,623						

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)*	1,348.0	1,309.0	-3%	1,366.2	4%	1,414.7	4%	1,465.0	4%
Number of Students - Free Meals	103	96	-7%	107	11%	112	5%	97	-13%
Number of Students - Reduced Meals	69	58	-16%	80	38%	93	16%	97	4%

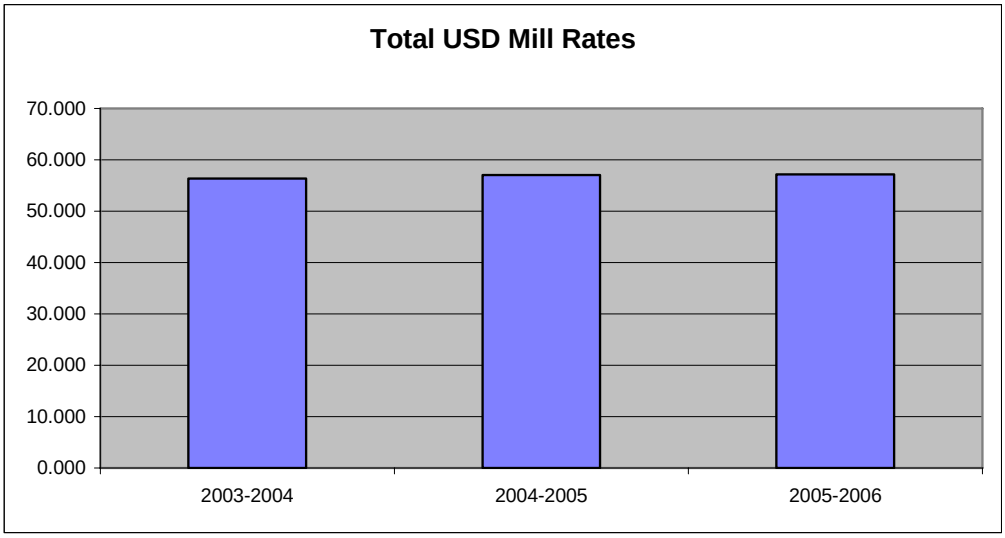




*FTE for state aid and budget authority purposes for general fund.

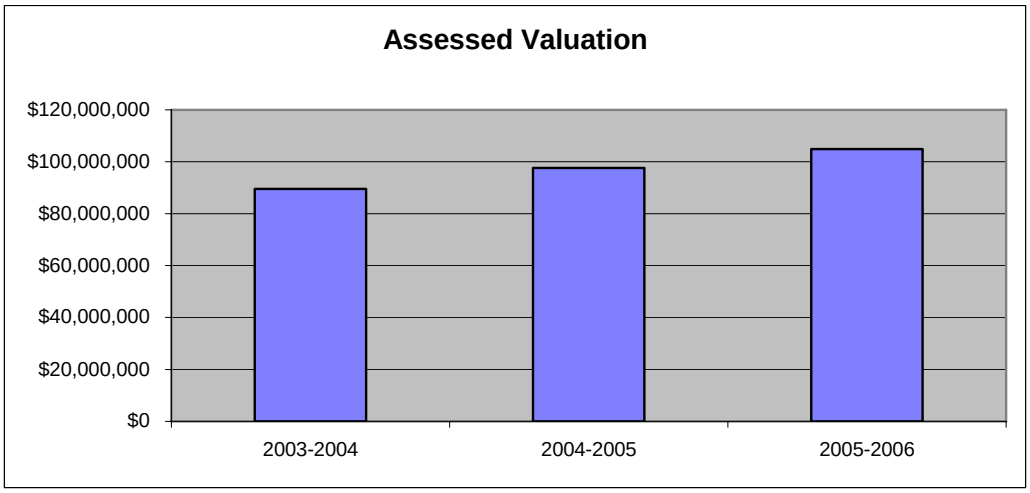
Miscellaneous Information
Mill Rates by Fund

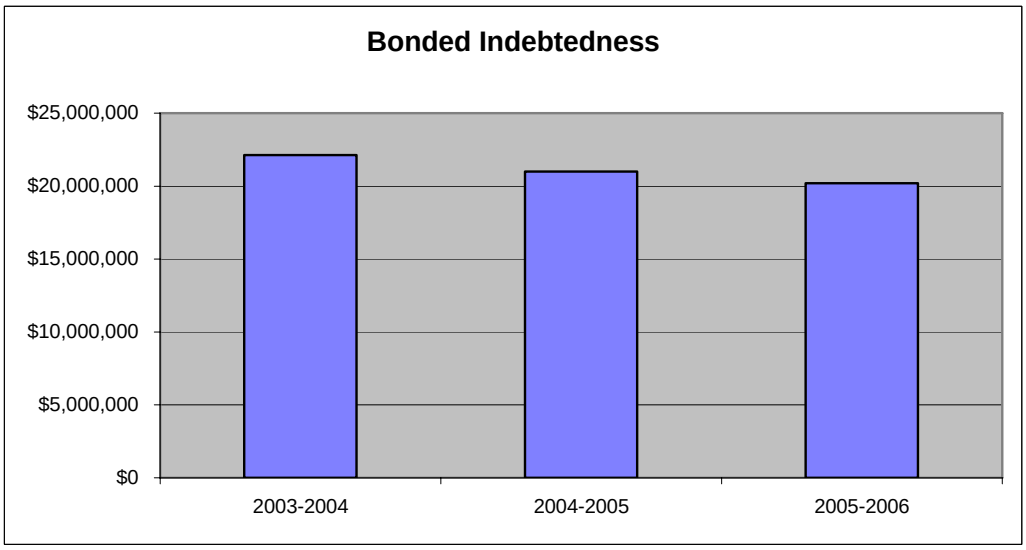
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	13.562	16.503	17.231
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.974	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.773	5.341	4.958
Bond & Interest 2	11.335	11.050	10.793
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.717	0.201	0.161
Temporary Note	0.000	0.000	0.000
TOTAL USD	**56.387**	**57.069**	**57.143**
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	$89,580,232	$97,600,419	$104,862,178
Bonded Indebtedness	22,126,829	21,010,567	20,203,804





USD# 416
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)	6.0	478,411	79,735	6.0	521,938	86,990	6.0	545,041	90,840
Teachers (Full Time)	78.0	2,873,533	36,840	86.5	2,958,630	34,204	89.5	3,914,824	43,741
Other Certified (Licensed) Personnel	5.0	195,229	39,046	7.0	244,393	34,913	6.5	282,579	43,474
Classified Personnel	54.0	1,160,326	21,488	52.0	1,305,439	25,105	52.0	1,375,206	26,446
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX	116,203	XXXXXXXXXXX	XXXXXXX	95,000	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