Budget at a Glance

2004 - 2005

Dexter

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Summary of Total Expenditures By Function
(All Funds)

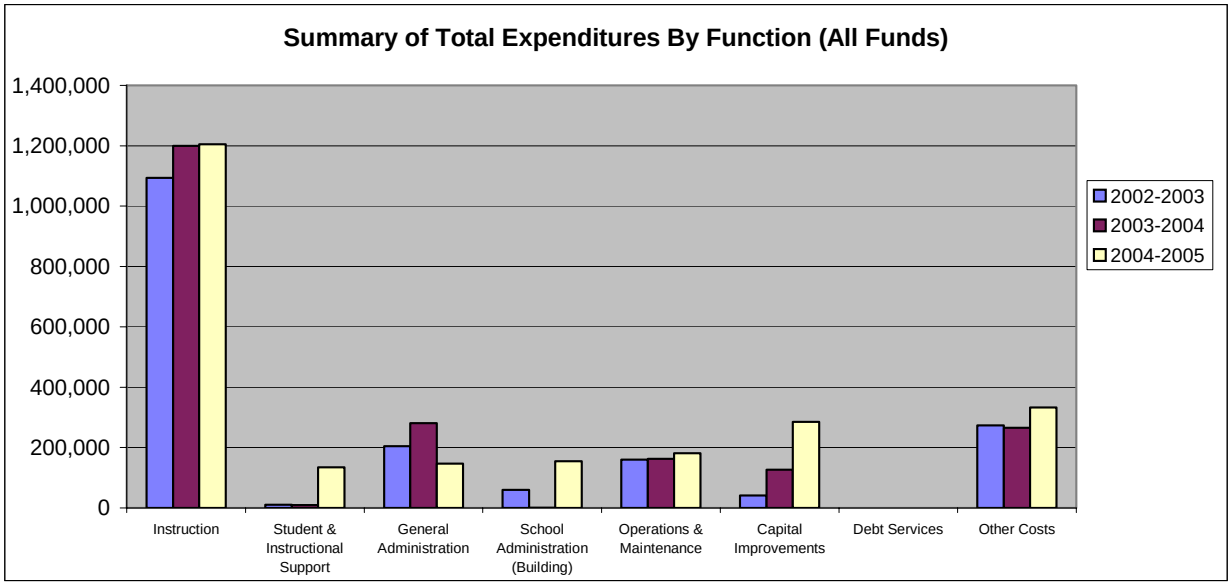
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,093,785	59%	1,199,315	59%	10%	1,205,042	49%	0%
Student & Instructional Support	10,638	1%	9,938	0%	-7%	134,304	6%	1251%
General Administration	204,934	11%	280,445	14%	37%	147,083	6%	-48%
School Administration (Building)	60,383	3%	707	0%	-99%	155,236	6%	21857%
Operations & Maintenance	160,450	9%	162,968	8%	2%	181,688	7%	11%
Capital Improvements	41,567	2%	126,299	6%	204%	285,000	12%	126%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	273,879	15%	266,243	13%	-3%	333,387	14%	25%
Total Expenditures	1,845,636	100%	2,045,915	100%	11%	2,441,740	100%	19%
Amount per Pupil	$9,714		$10,656		10%	$11,683		10%

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.

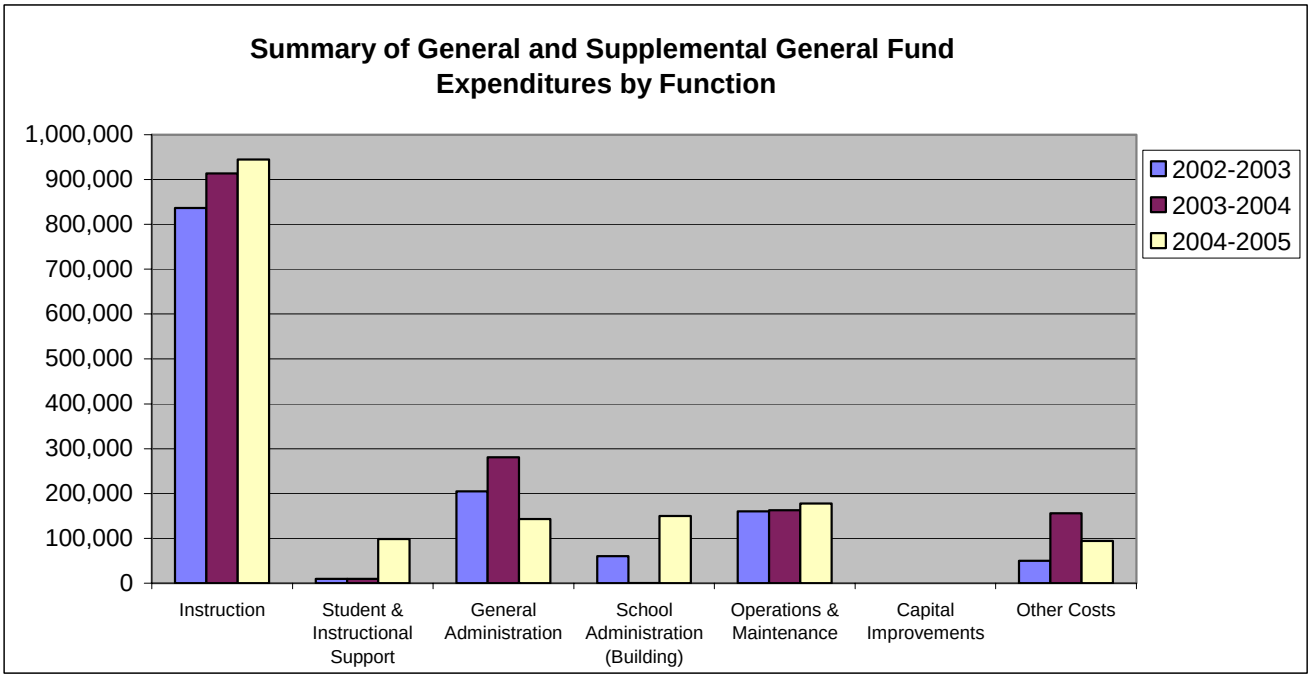
Further definition of what goes into each category:

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



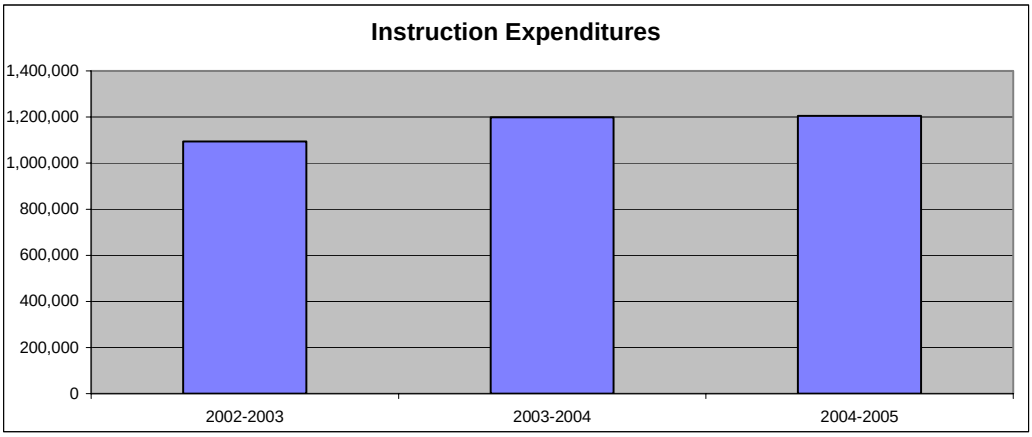
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	836,585	63%	913,568	60%	9%	944,180	59%	3%
Student & Instructional Support	9,914	1%	9,624	1%	-3%	98,696	6%	926%
General Administration	204,934	15%	280,445	18%	37%	142,825	9%	-49%
School Administration (Building)	60,383	5%	707	0%	-99%	149,761	9%	21083%
Operations & Maintenance	160,450	12%	162,968	11%	2%	177,430	11%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	49,958	4%	155,954	10%	212%	94,192	6%	-40%
Total Expenditures	1,322,224	100%	1,523,266	100%	15%	1,607,084	100%	6%
Amount per Pupil	$6,959		$7,934		14%	$7,689		-3%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	836,585		913,568	9%		915,130	0%
Federal Funds	48,173		66,925	39%		47,168	-30%
Supplemental General	0		0	0%		29,050	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	5,072		5,382	6%		18,770	249%
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	137,267		140,099	2%		140,950	1%
Technology Education	0						
Transportation	0						
Vocational Education	1,370		3,975	190%		12,000	202%
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						41,974	
Contingency Reserve	61,254		66,938	9%			
Text Book & Student Material	4,064		2,428	-40%			
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	1,093,785		1,199,315	10%		1,205,042	0%
Enrollment (FTE)*	190.0		192.0	1%		209.0	9%
Amount per Pupil	5,757		6,246	9%		5,766	-8%
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	1,093,785		1,199,315	10%		1,205,042	0%



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.

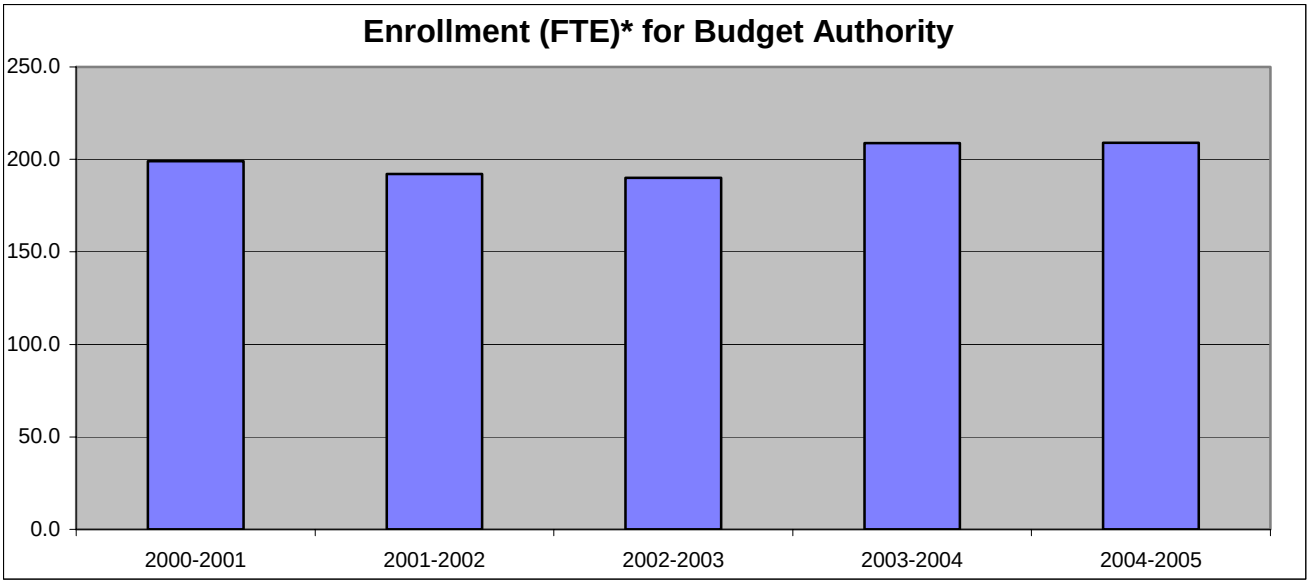
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

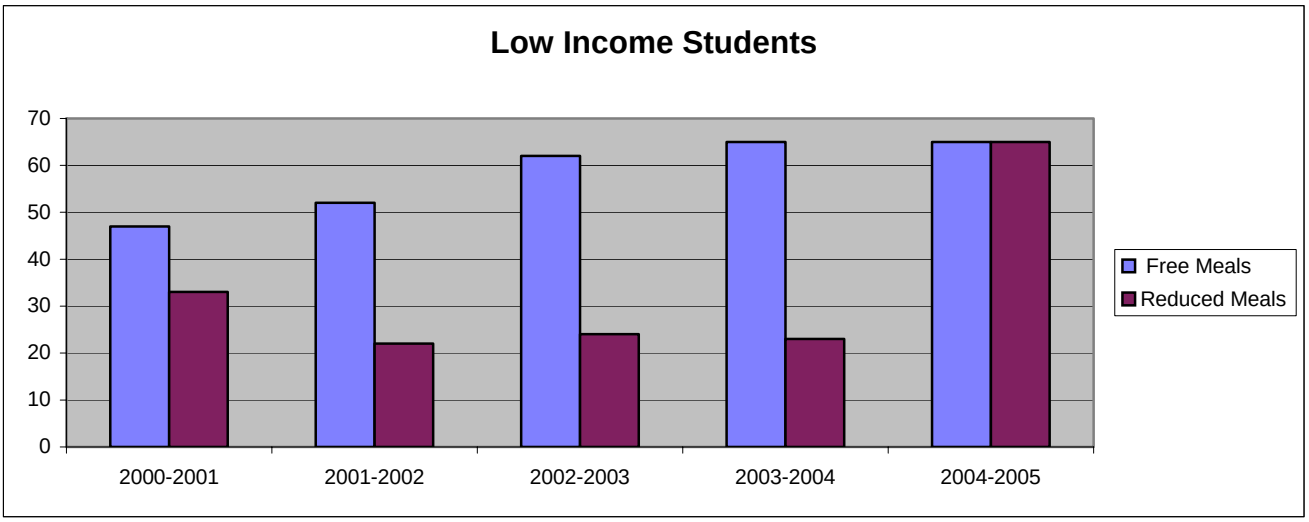
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,691,994	210	1,587,669	0		0	104,115
Supplemental General	57,000	486	30,951				25,563
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	375,000	480,051		0	20,000	0	0
Driver Training	18,770	12,017	1,428		0	5,325	0
Extraordinary School Program	0	0			0	0	0
Food Service	105,346	23,512	1,136	36,464	0	10,000	34,234
Professional Development	10,509	10,509	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	180,540	164,041	0	0	0	114,585	0
Vocational Education	12,000			0	0	12,000	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	60,832	0	60,832				
Bond and Interest #1	0	0	0		0		0
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	71,659	12	xxxxxxxxxxx	71,647	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,583,650	690,838	1,682,016	108,111	20,000	141,910	163,912
Less Transfers	141,910						
TOTAL Budget Expenditures	$2,441,740						

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)*	199.0	192.0	-4%	190.0	-1%	208.8	10%	209.0	0%
Number of Students - Free Meals	47	52	11%	62	19%	65	5%	65	0%
Number of Students - Reduced Meals	33	22	-33%	24	9%	23	-4%	65	183%

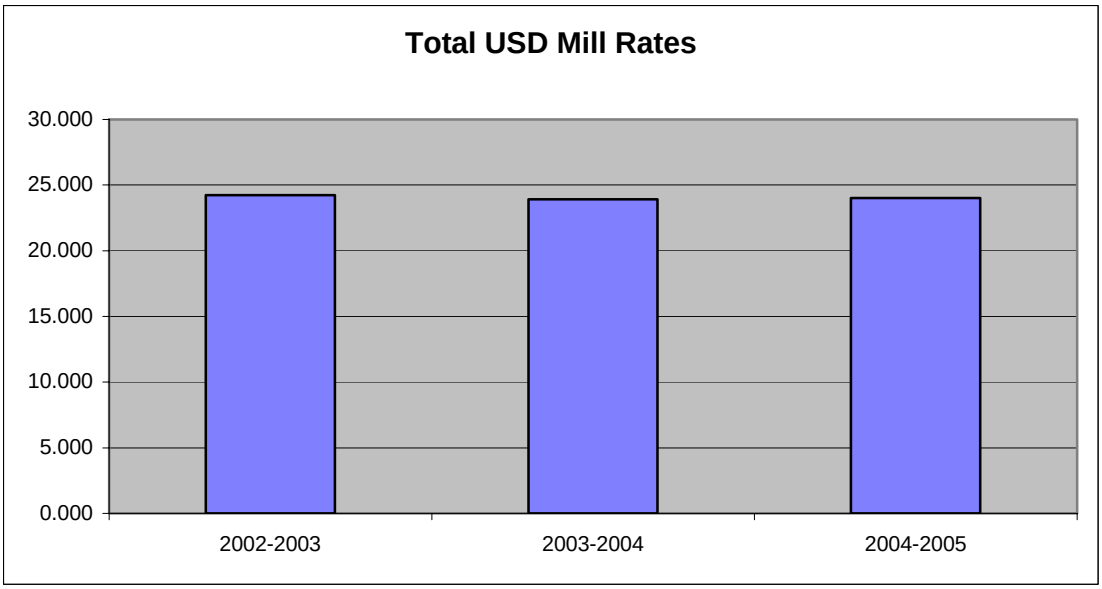




*FTE for state aid and budget authority purposes for general fund.

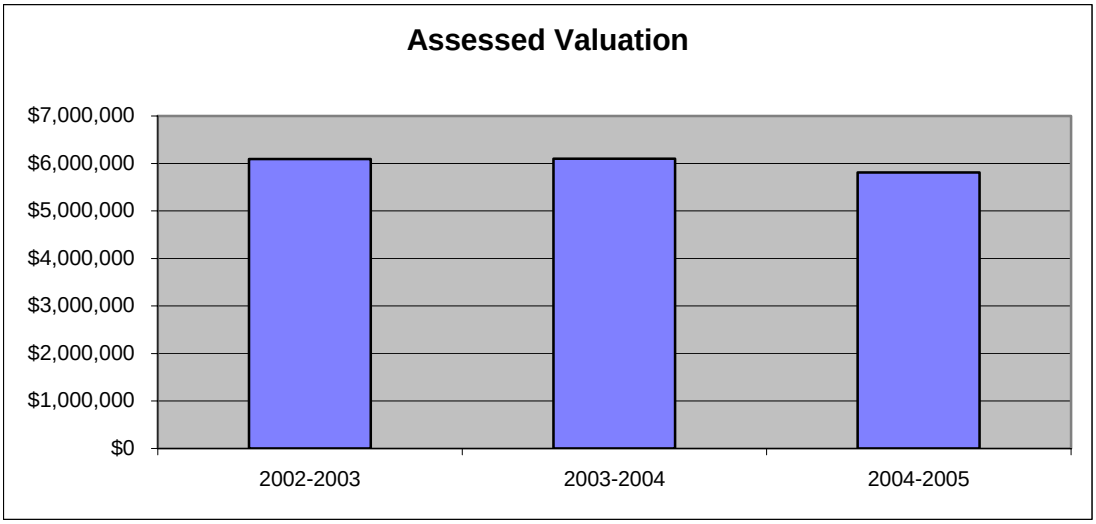
Miscellaneous Information
Mill Rates by Fund

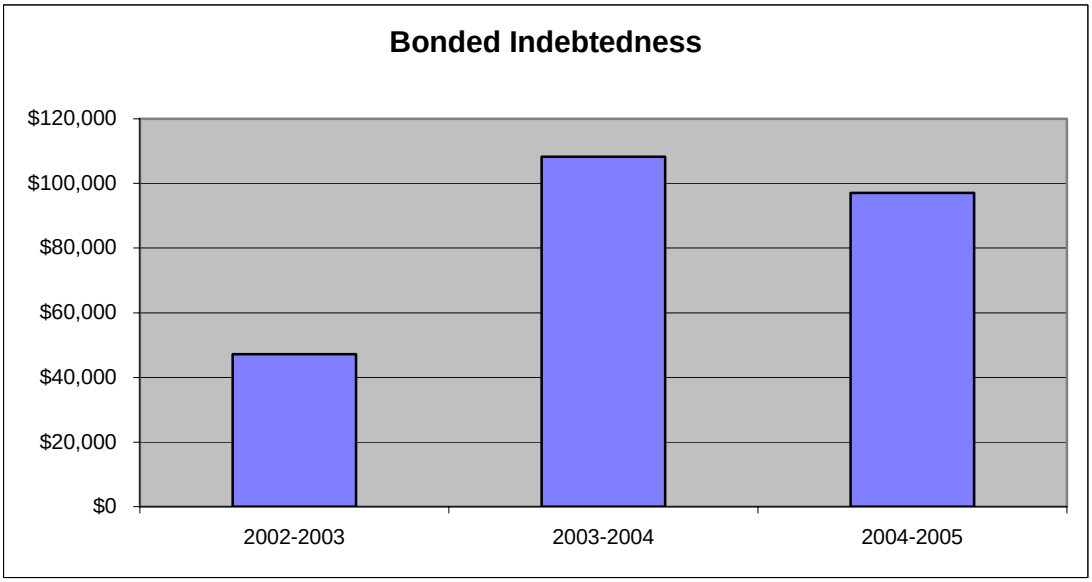
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	4.229	3.912	3.999
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**24.229**	**23.912**	**23.999**
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	2.000	1.951	1.999
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.000**	**1.951**	**1.999**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$6,091,215	$6,097,653	$5,811,535
Bonded Indebtedness	47,142	108,192	97,051





USD# 471
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)	2.0	112,054	56,027	2.0	123,611	61,806	2.0	146,375	73,188
Teachers (Full Time)	17.5	589,934	33,711	16.5	555,126	33,644	16.5	608,922	36,904
Other Certified (Licensed) Personnel	2.0	75,624	37,812	3.0	108,561	36,187	3.0	109,929	36,643
Classified Personnel	10.0	233,040	23,304	9.2	210,049	22,831	9.2	201,142	21,863
Substitutes/Temporary Help	XXXXXXX	14,701	XXXXXXXXXXX	XXXXXXX	68,972	XXXXXXXXXXX	XXXXXXX	71,323	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