Budget at a Glance

2005 - 2006

Sublette

Table of Contents

Summary of Total Expenditures……....1

Summary of General and Supplemental General Fund Expenditures……..2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2005-06
(previously Co99a)……...4

Enrollment and Low Income Students……..5

Mill Rates by Fund……..…6

Assessed Valuation and Bonded Indebtedness…….....7

Average Salary…….…....8

KSDE Website Information…….…...9

Summary of Total Expenditures By Function
(All Funds)

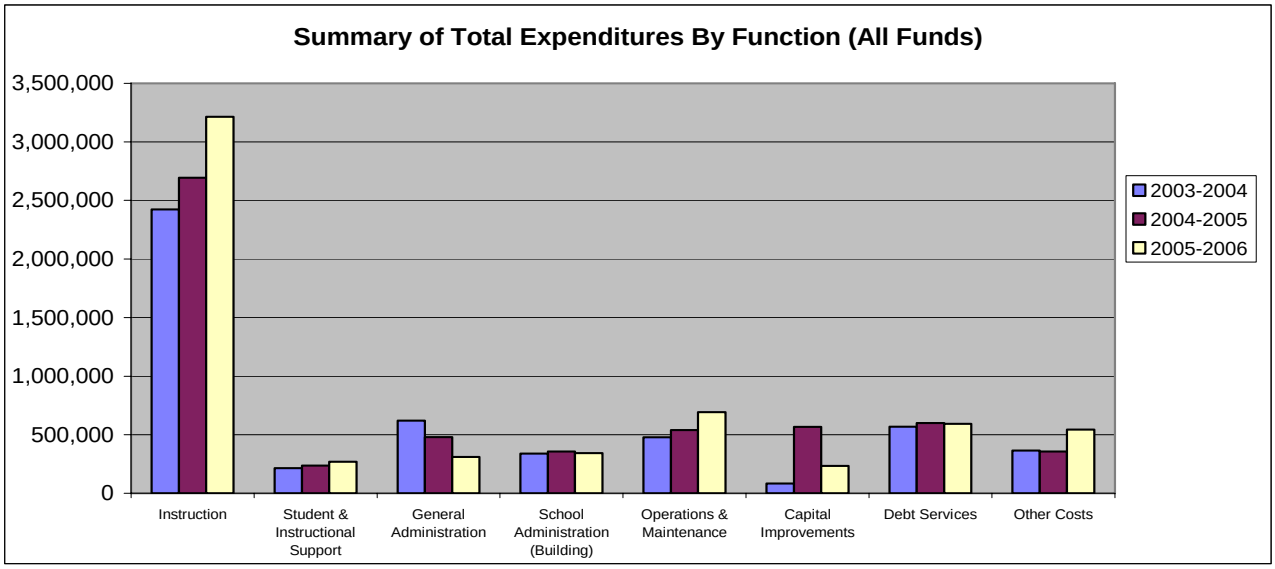
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,424,016	48%	2,692,778	46%	11%	3,213,842	52%	19%
Student & Instructional Support	214,761	4%	236,146	4%	10%	270,833	4%	15%
General Administration	621,205	12%	480,086	8%	-23%	310,712	5%	-35%
School Administration (Building)	338,684	7%	356,493	6%	5%	342,524	6%	-4%
Operations & Maintenance	477,629	9%	540,072	9%	13%	692,727	11%	28%
Capital Improvements	83,838	2%	566,269	10%	575%	235,000	4%	-59%
Debt Services	569,504	11%	599,470	10%	5%	592,820	10%	-1%
Other Costs	365,343	7%	357,323	6%	-2%	545,254	9%	53%
Total Expenditures	5,094,980	100%	5,828,637	100%	14%	6,203,712	100%	6%
Amount per Pupil	$11,026		$12,401		12%	$12,383		0%

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.

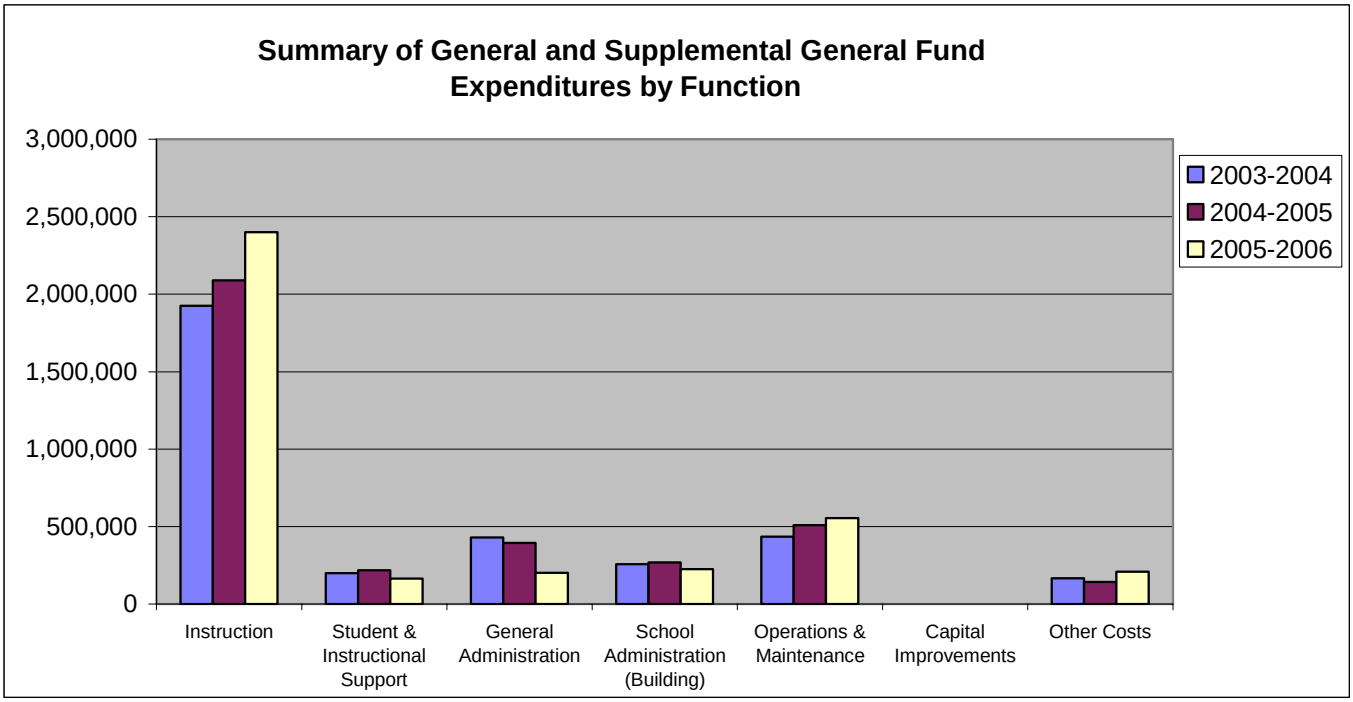
Further definition of what goes into each category:

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



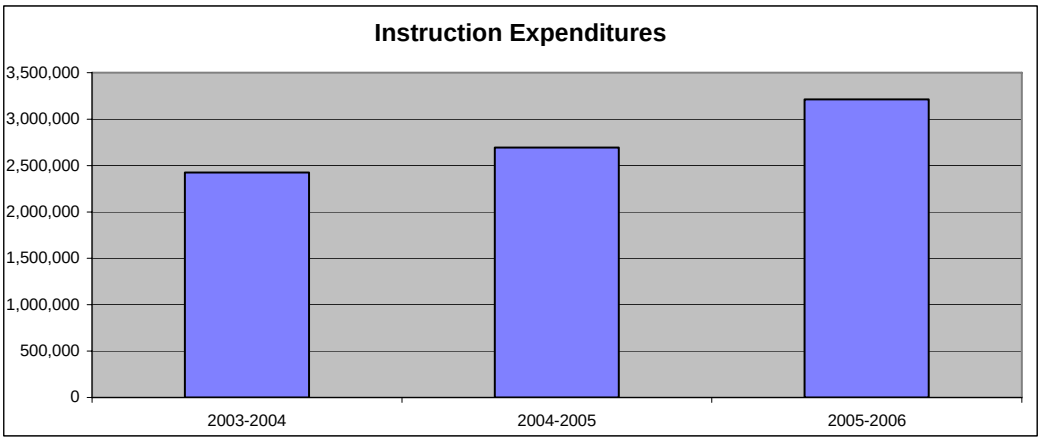
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,924,848	56%	2,089,752	58%	9%	2,400,887	64%	15%
Student & Instructional Support	199,341	6%	218,697	6%	10%	165,491	4%	-24%
General Administration	428,820	13%	393,865	11%	-8%	201,712	5%	-49%
School Administration (Building)	256,991	8%	268,739	7%	5%	225,924	6%	-16%
Operations & Maintenance	435,516	13%	509,384	14%	17%	555,392	15%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	166,017	5%	143,249	4%	-14%	209,402	6%	46%
Total Expenditures	3,411,533	100%	3,623,686	100%	6%	3,758,808	100%	4%
Amount per Pupil	$7,383		$7,710		4%	$7,503		-3%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,659,603		1,925,003	16%		2,155,515	12%
Federal Funds	138,259		161,020	16%		143,201	-11%
Supplemental General	265,245		164,749	-38%		245,372	49%
At Risk (4yr Old)						45,730	
At Risk (K-12)						96,123	
Bilingual Education	60,262		47,901	-21%		105,148	120%
Capital Outlay	0		0	0%		0	0%
Driver Education	6,604		6,603	0%		8,000	21%
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	292,112		289,307	-1%		300,000	4%
Vocational Education	1,931		0	-100%		0	0%
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			98,195			114,753	17%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	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	2,424,016		2,692,778	11%		3,213,842	19%
Enrollment (FTE)*	462.1		470.0	2%		501.0	7%
Amount per Pupil	5,246		5,729	9%		6,415	12%
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	2,424,016		2,692,778	11%		3,213,842	19%



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.

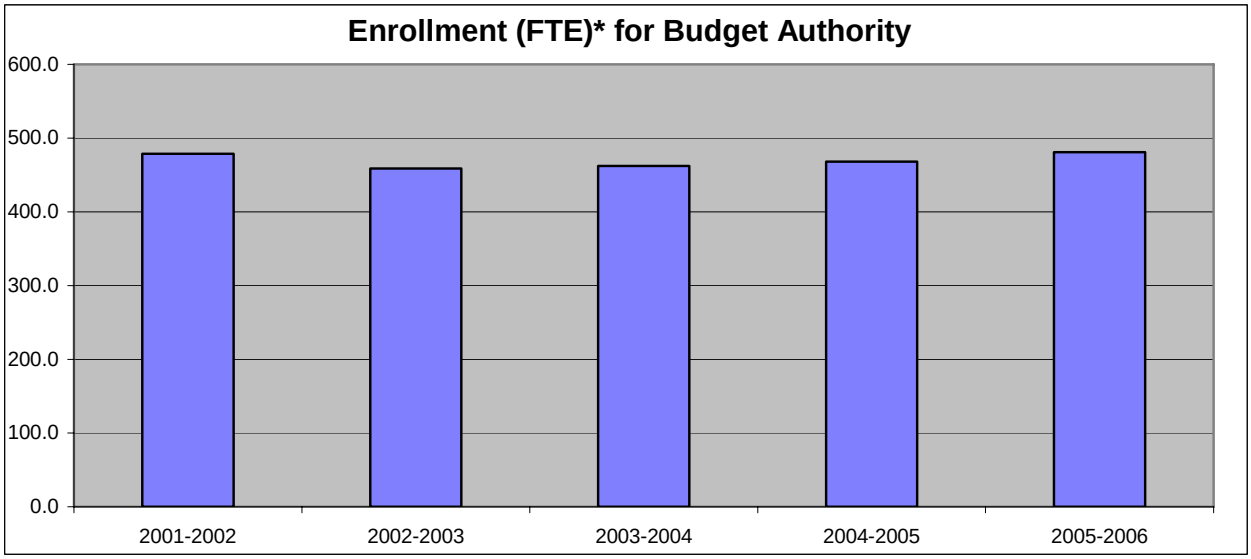
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

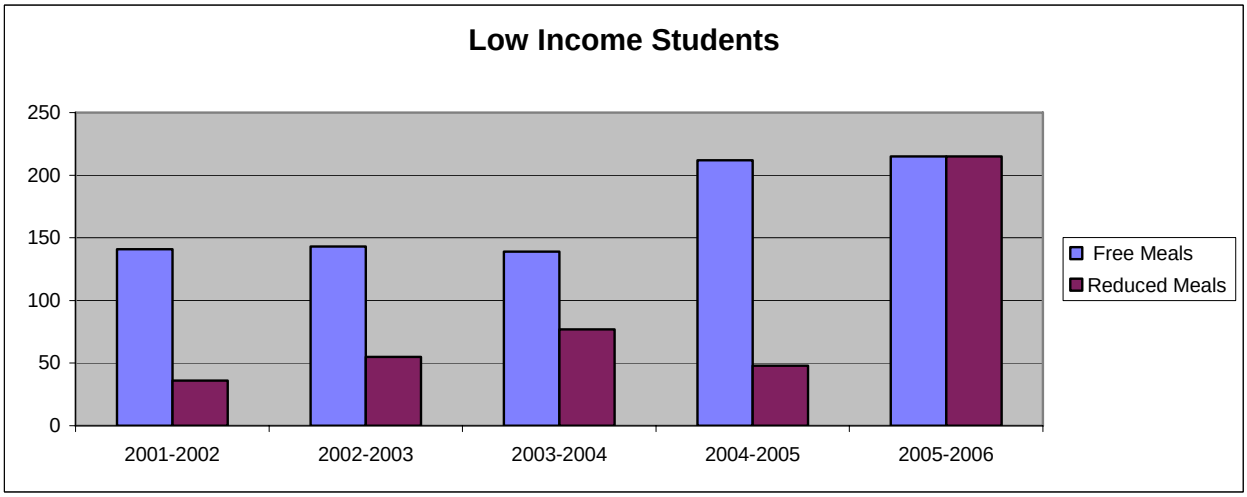
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,557,149	6,034	1,748,177	0		0	1,802,938
Supplemental General	960,430	104,088	0				856,342
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	45,730	0		0	0	45,730	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	176,665	0		0	0	176,665	0
Bilingual Education	105,148			0	0	105,148	0
Capital Outlay	634,225	254,091	0	0	0	0	380,134
Driver Training	8,700	403	2,400		0	7,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	247,517	54,732	2,624	107,857	0	106,879	51,335
Professional Development	15,000	0	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	305,645	21,554	0	0	0	297,349	0
Vocational Education	0			0	0	0	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	170,253	0	170,253				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	592,820	679,197	0		0		607,153
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	143,201	2,044	xxxxxxxxxxx	141,157	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,962,483	1,122,143	1,923,454	249,014	0	753,771	3,697,902
Less Transfers	753,771						
TOTAL Budget Expenditures	$6,208,712						

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)*	478.7	458.9	-4%	462.1	1%	467.9	1%	481.0	3%
Number of Students - Free Meals	141	143	1%	139	-3%	212	53%	215	1%
Number of Students - Reduced Meals	36	55	53%	77	40%	48	-38%	215	348%

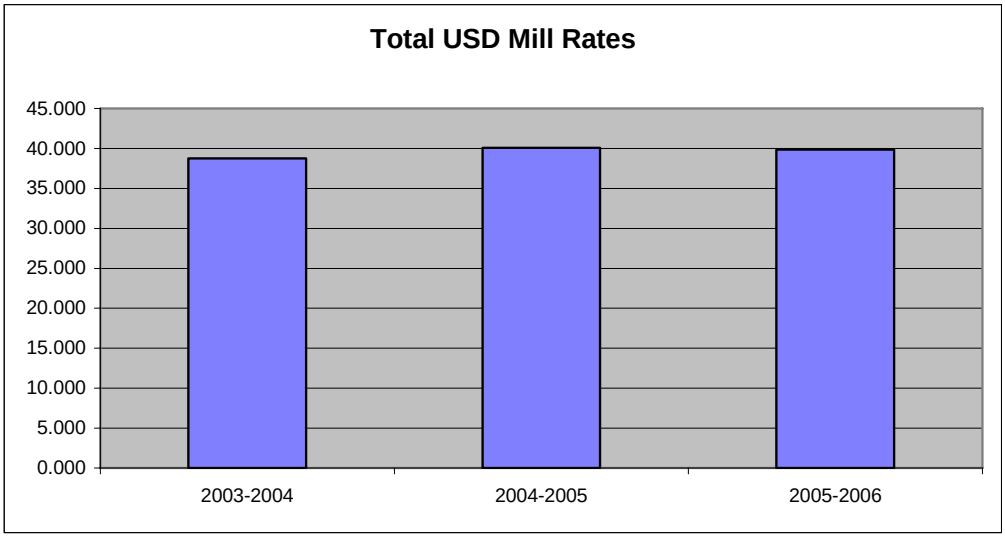




*FTE for state aid and budget authority purposes for general fund.

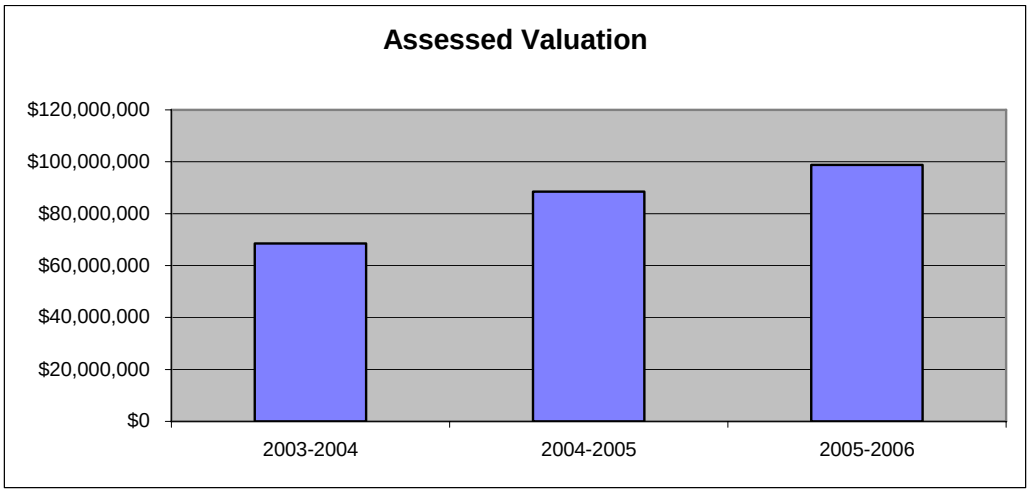
Miscellaneous Information
Mill Rates by Fund

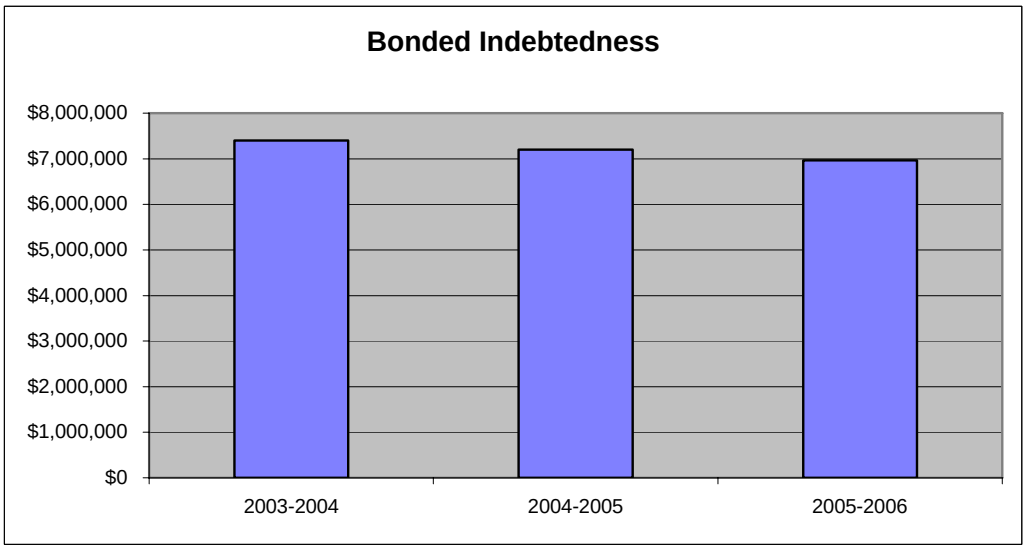
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	5.549	9.171	9.553
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.191	6.888	6.308
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	**38.740**	**40.059**	**39.861**
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	2.975	2.648	2.942
Recreation Commission Employee Benefit	0.224	0.157	0.321
TOTAL OTHER	**3.199**	**2.805**	**3.263**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$68,508,961	$88,487,957	$98,743,260
Bonded Indebtedness	7,400,000	7,205,000	6,965,000





USD# 374
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)	5.0	284,767	56,953	5.0	301,370	60,274	5.0	305,645	61,129
Teachers (Full Time)	36.5	1,581,065	43,317	37.0	1,670,183	45,140	39.5	1,831,131	46,358
Other Certified (Licensed) Personnel	5.5	217,924	39,623	5.5	248,511	45,184	6.0	262,566	43,761
Classified Personnel	33.0	487,311	14,767	33.0	517,045	15,668	33.0	532,556	16,138
Substitutes/Temporary Help	XXXXXXX	68,442	XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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