Budget at a Glance

2005 - 2006

West Smith County

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Summary of Total Expenditures By Function
(All Funds)

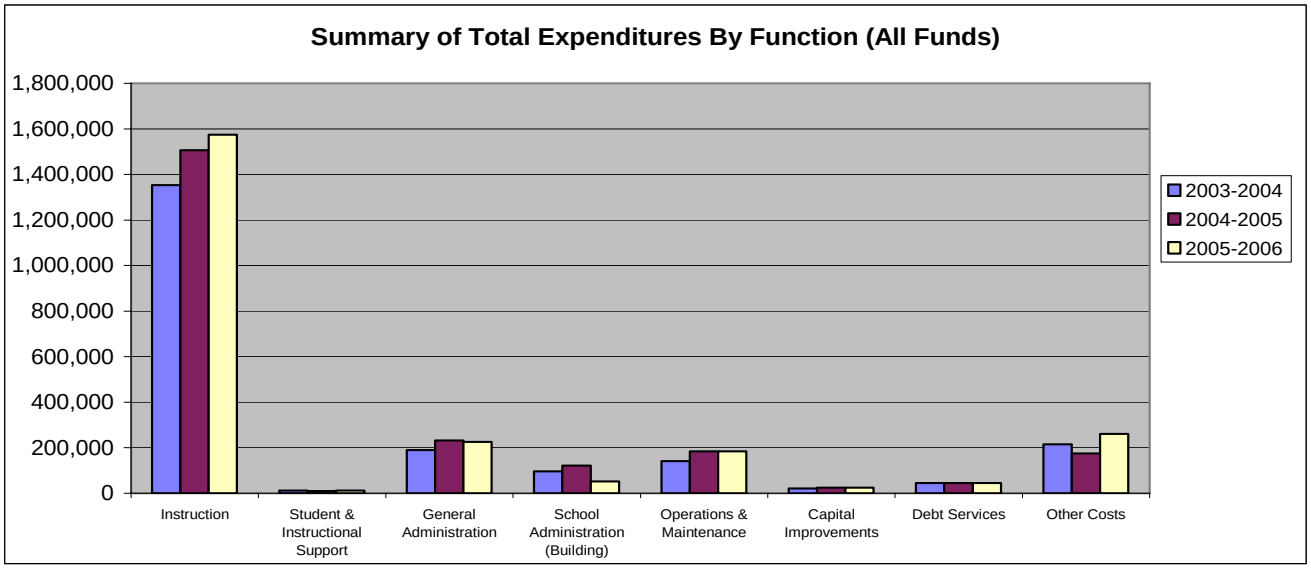
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,353,423	65%	1,506,008	65%	11%	1,574,544	66%	5%
Student & Instructional Support	12,155	1%	10,521	0%	-13%	12,569	1%	19%
General Administration	190,410	9%	232,645	10%	22%	225,901	9%	-3%
School Administration (Building)	97,064	5%	122,099	5%	26%	52,189	2%	-57%
Operations & Maintenance	140,875	7%	184,625	8%	31%	184,525	8%	0%
Capital Improvements	21,510	1%	25,540	1%	19%	25,000	1%	-2%
Debt Services	45,642	2%	45,642	2%	0%	45,642	2%	0%
Other Costs	214,767	10%	175,106	8%	-18%	260,835	11%	49%
Total Expenditures	2,075,846	100%	2,302,186	100%	11%	2,381,205	100%	3%
Amount per Pupil	$10,728		$12,512		17%	$13,229		6%

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.

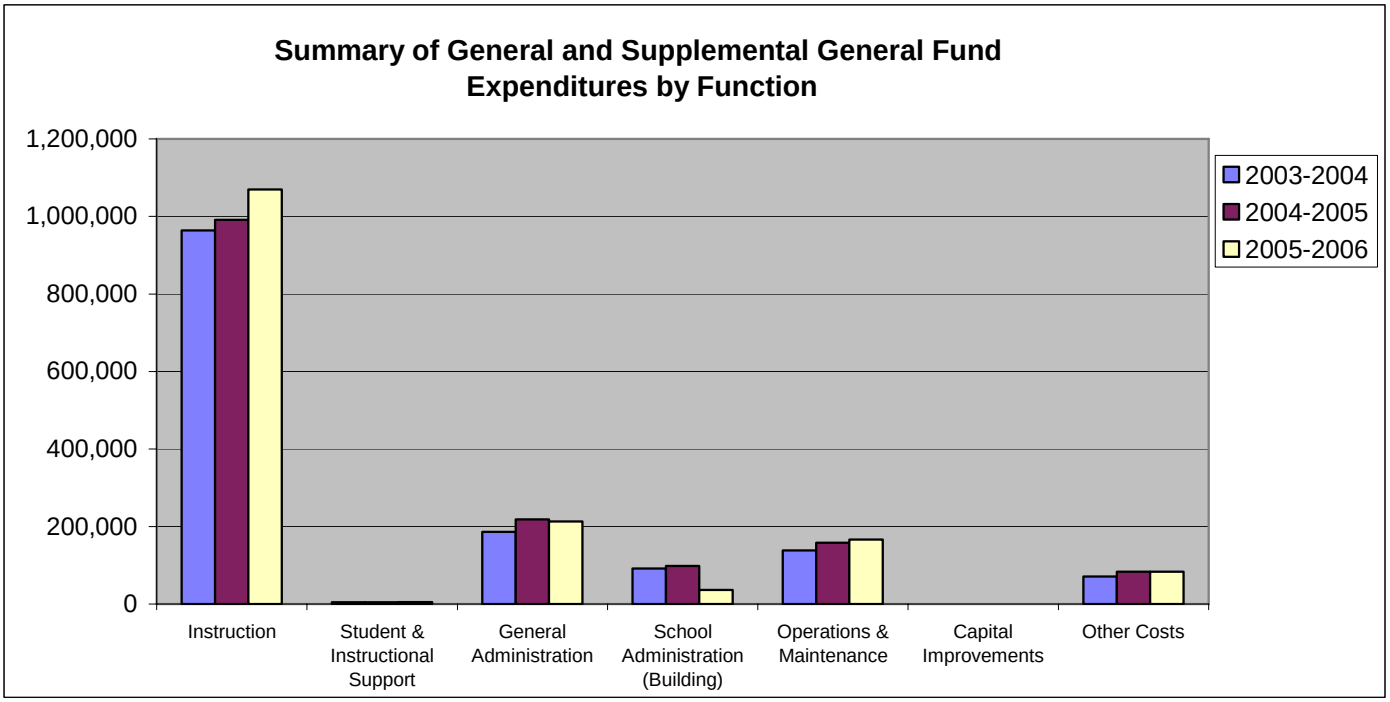
Further definition of what goes into each category:

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



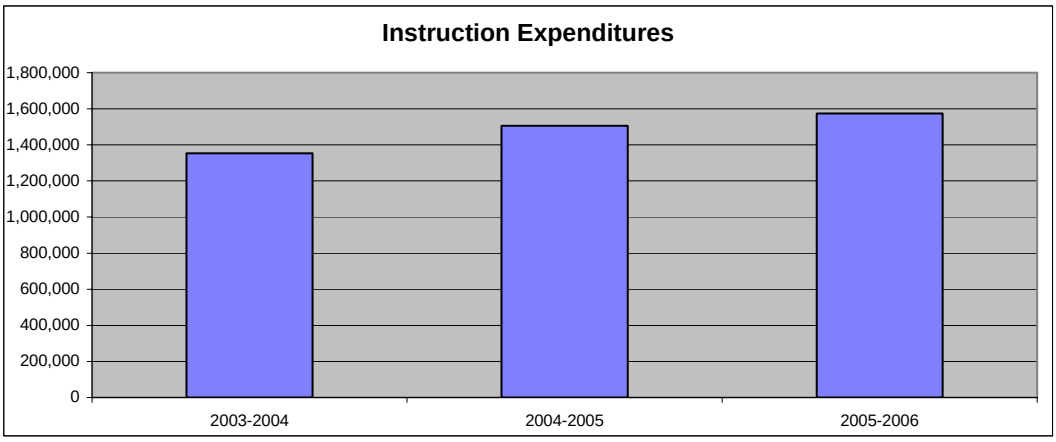
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	964,066	66%	991,250	64%	3%	1,069,508	68%	8%
Student & Instructional Support	4,610	0%	4,595	0%	0%	5,100	0%	11%
General Administration	186,265	13%	218,602	14%	17%	213,351	14%	-2%
School Administration (Building)	92,079	6%	98,533	6%	7%	36,089	2%	-63%
Operations & Maintenance	138,448	10%	158,401	10%	14%	166,465	11%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	71,143	5%	83,859	5%	18%	83,825	5%	0%
Total Expenditures	1,456,611	100%	1,555,240	100%	7%	1,574,338	100%	1%
Amount per Pupil	$7,528		$8,452		12%	$8,746		3%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	944,940	964,061	2%	1,024,508	6%
Federal Funds	65,191	59,408	-9%	58,134	-2%
Supplemental General	19,126	27,189	42%	45,000	66%
At Risk (4yr Old)				0	
At Risk (K-12)				52,000	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	19,111	84,033	340%	25,000	-70%
Driver Education	4,584	4,468	-3%	4,588	3%
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	201,206	201,557	0%	207,088	3%
Vocational Education	92,283	100,588	9%	108,174	8%
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		58,194		50,052	-14%
Contingency Reserve	6,982	6,510	-7%		
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	1,353,423	1,506,008	11%	1,574,544	5%
Enrollment (FTE)*	193.5	184.0	-5%	180.0	-2%
Amount per Pupil	6,994	8,185	17%	8,747	7%
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	1,353,423	1,506,008	11%	1,574,544	5%



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.

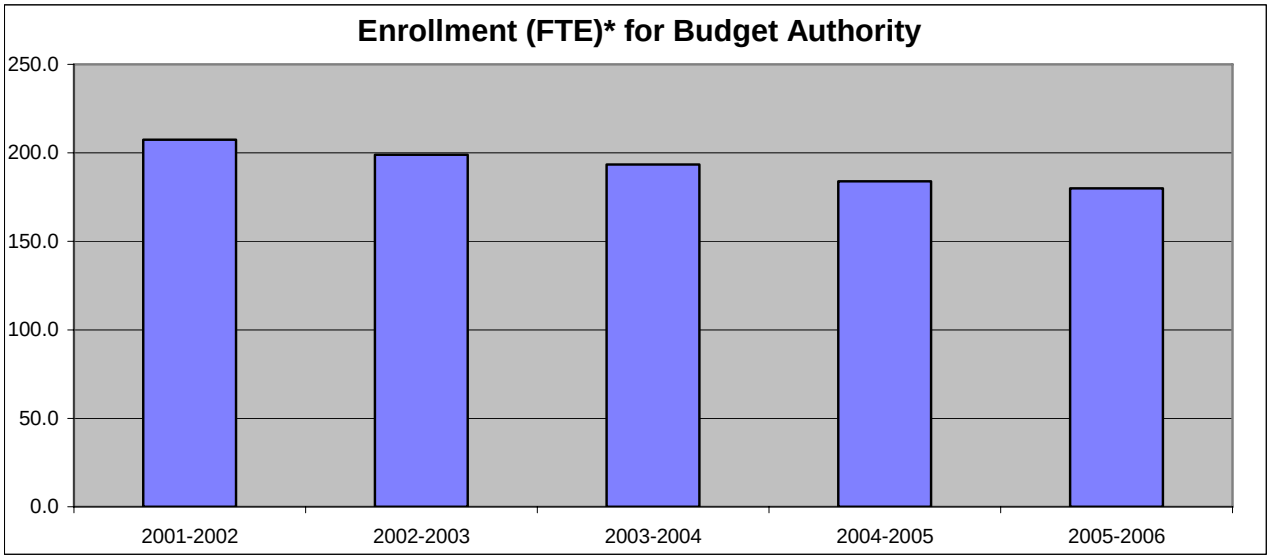
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

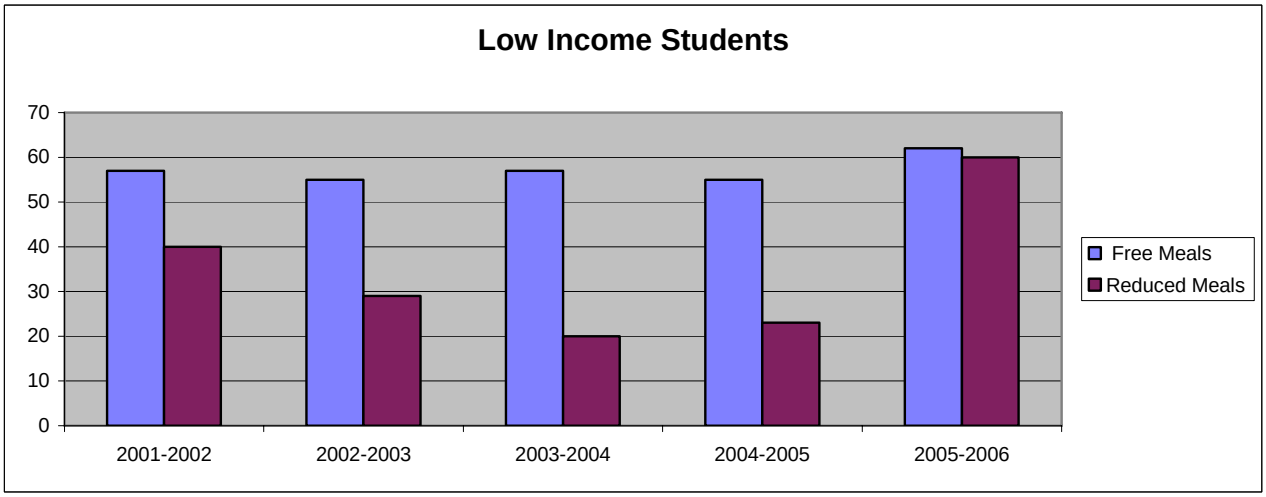
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,723,234	0	1,569,941	0		0	153,293
Supplemental General	220,000	17,954	85,580				116,466
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)	52,000	0		0	0	52,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	204,142	354,674	0	0	11,000	0	25,000
Driver Training	5,488	6,333	1,440		0	5,325	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	96,050	3,847	1,247	41,770	0	20,000	38,745
Professional Development	7,469	0	469	0	0	7,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	220,208	87,267	0	0	0	176,397	0
Vocational Education	108,174			0	0	108,174	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	36					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	55,002	0	55,002				
Tuition Reimbursement		0	0	0			0
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	58,334	0	xxxxxxxxxxx	58,334	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,750,101	470,111	1,713,679	100,104	11,000	368,896	333,504
Less Transfers	368,896						
TOTAL Budget Expenditures	$2,381,205						

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)*	207.5	199.0	-4%	193.5	-3%	184.0	-5%	180.0	-2%
Number of Students - Free Meals	57	55	-4%	57	4%	55	-4%	62	13%
Number of Students - Reduced Meals	40	29	-28%	20	-31%	23	15%	60	161%

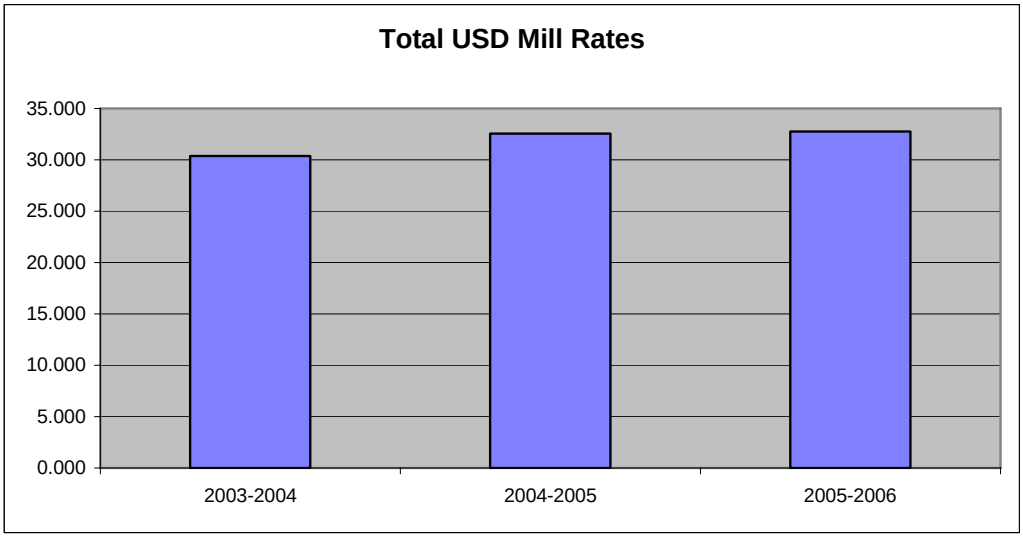




*FTE for state aid and budget authority purposes for general fund.

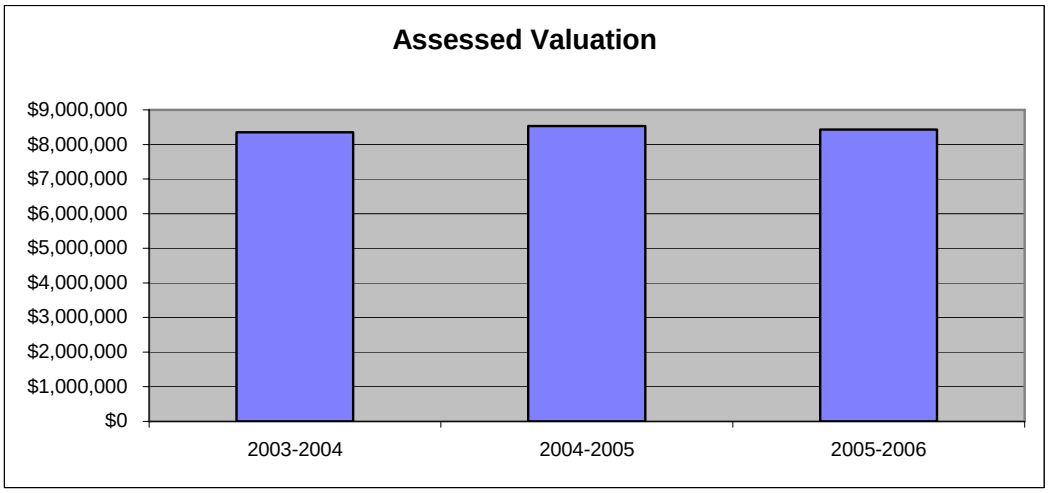
Miscellaneous Information
Mill Rates by Fund

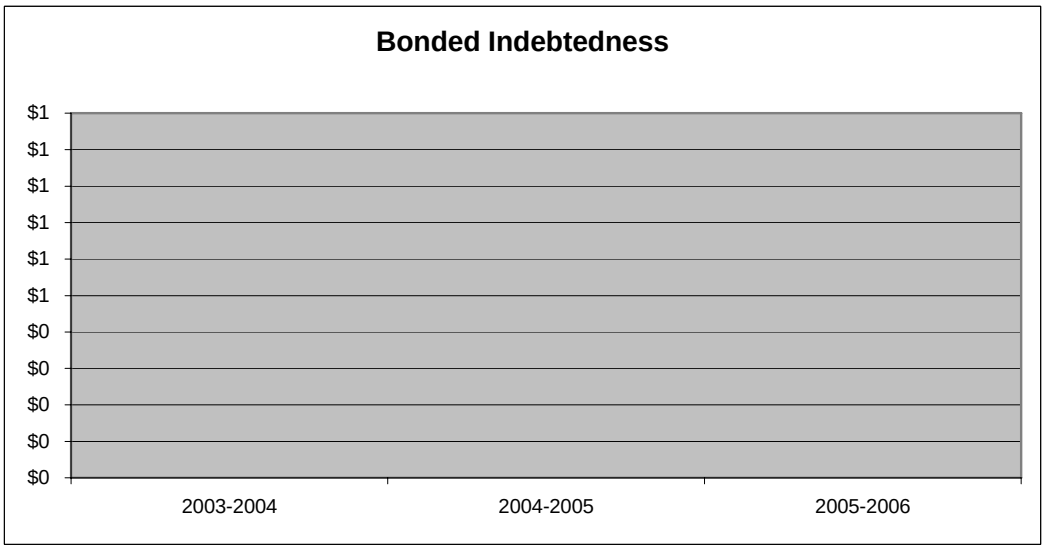
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	10.383	12.569	12.763
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**30.383**	**32.569**	**32.763**
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	1.546	1.600	1.610
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.546**	**1.600**	**1.610**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$8,354,424	$8,535,607	$8,431,393
Bonded Indebtedness	0	0	0





USD# 238
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)	2.0	131,010	65,505	2.0	128,010	64,005	1.0	78,000	78,000
Teachers (Full Time)	16.0	623,033	38,940	16.0	636,702	39,794	15.0	630,407	42,027
Other Certified (Licensed) Personnel	3.9	107,440	27,549	4.1	113,717	27,736	4.1	117,128	28,568
Classified Personnel	14.4	228,273	15,852	14.4	235,121	16,328	14.4	245,689	17,062
Substitutes/Temporary Help	XXXXXXX	10,639	XXXXXXXXXXX	XXXXXXX	10,958	XXXXXXXXXXX	XXXXXXX	11,177	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