Budget at a Glance

2005 - 2006

USD 242 - WESKAN

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Summary of Total Expenditures By Function
(All Funds)

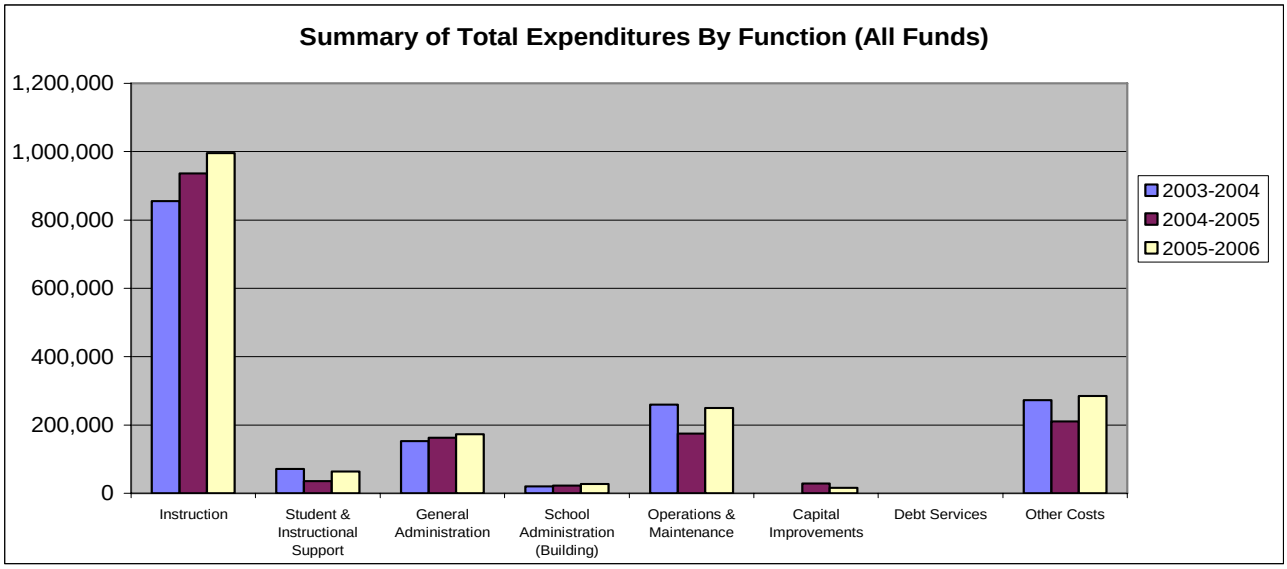
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	855,518	52%	936,506	60%	9%	995,545	55%	6%
Student & Instructional Support	71,384	4%	35,494	2%	-50%	63,789	4%	80%
General Administration	152,746	9%	162,535	10%	6%	173,220	10%	7%
School Administration (Building)	20,285	1%	23,127	1%	14%	27,500	2%	19%
Operations & Maintenance	259,955	16%	174,780	11%	-33%	249,500	14%	43%
Capital Improvements	0	0%	29,204	2%	0%	16,000	1%	-45%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	272,647	17%	210,370	13%	-23%	284,899	16%	35%
Total Expenditures	1,632,535	100%	1,572,016	100%	-4%	1,810,453	100%	15%
Amount per Pupil	$11,497		$11,475		0%	$13,927		21%

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.

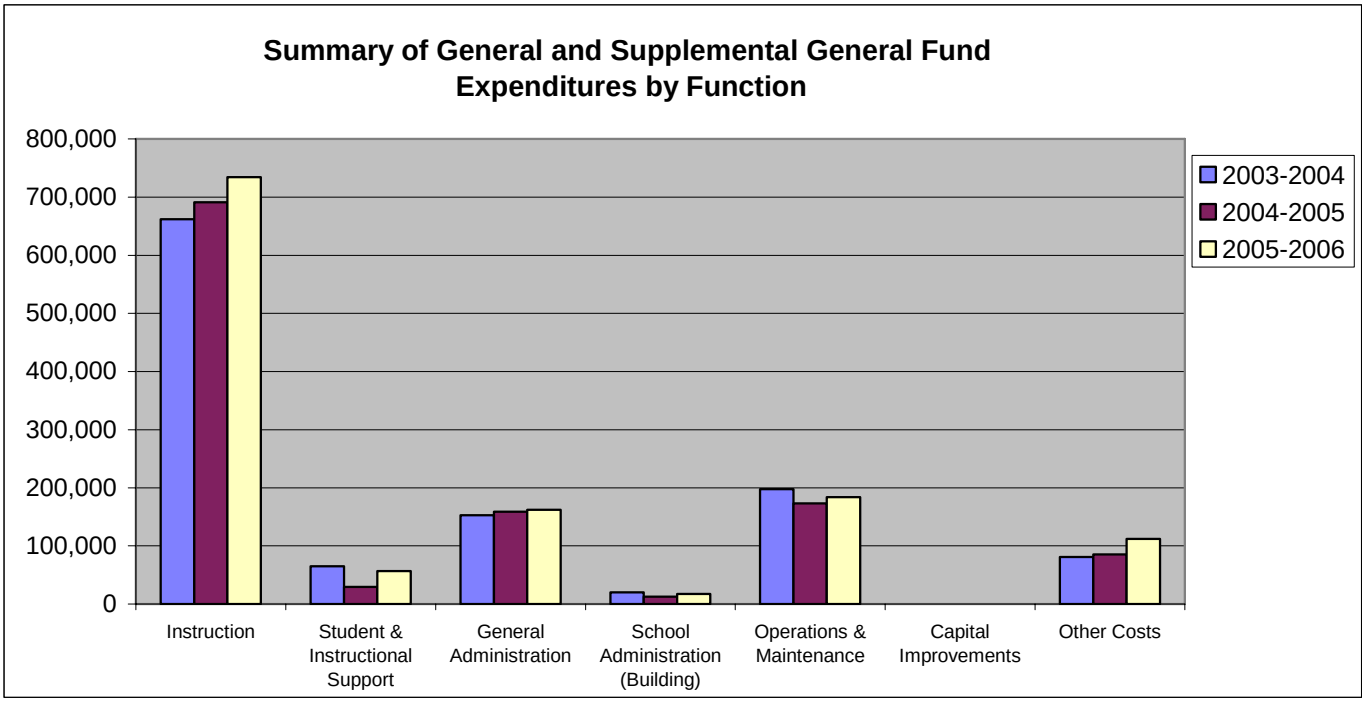
Further definition of what goes into each category:

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



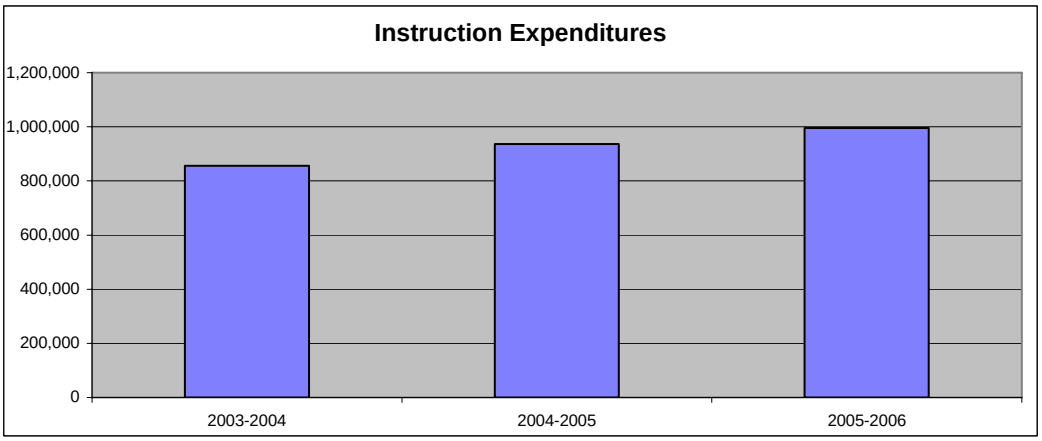
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	661,974	56%	691,018	60%	4%	734,582	58%	6%
Student & Instructional Support	65,106	6%	29,785	3%	-54%	56,927	4%	91%
General Administration	152,746	13%	158,574	14%	4%	162,408	13%	2%
School Administration (Building)	20,285	2%	12,952	1%	-36%	17,500	1%	35%
Operations & Maintenance	197,900	17%	173,323	15%	-12%	184,000	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	81,027	7%	85,160	7%	5%	112,000	9%	32%
Total Expenditures	1,179,038	100%	1,150,812	100%	-2%	1,267,417	100%	10%
Amount per Pupil	$8,303		$8,400		1%	$9,749		16%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	652,447		677,398	4%		691,582	2%
Federal Funds	67,732		63,461	-6%		57,769	-9%
Supplemental General	9,527		13,620	43%		43,000	216%
At Risk (4yr Old)						0	
At Risk (K-12)						15,000	
Bilingual Education	0		0	0%		3,500	0%
Capital Outlay	0		9,670	0%		10,000	3%
Driver Education	1,257		2,966	136%		3,200	8%
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	123,029		128,688	5%		125,000	-3%
Vocational Education	0		3,391	0%		11,500	239%
Gifts/Grants	0		0	0%		85	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			29,887			34,909	17%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,526		7,425	387%			
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	855,518		936,506	9%		995,545	6%
Enrollment (FTE)*	142.0		137.0	-4%		130.0	-5%
Amount per Pupil	6,025		6,836	13%		7,658	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	855,518		936,506	9%		995,545	6%



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.

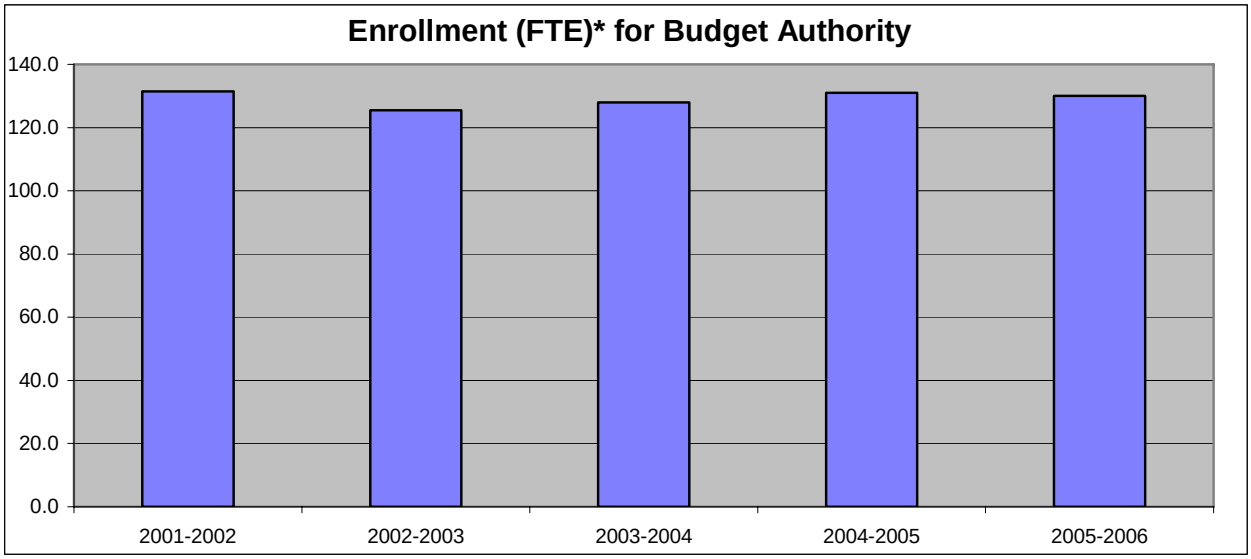
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

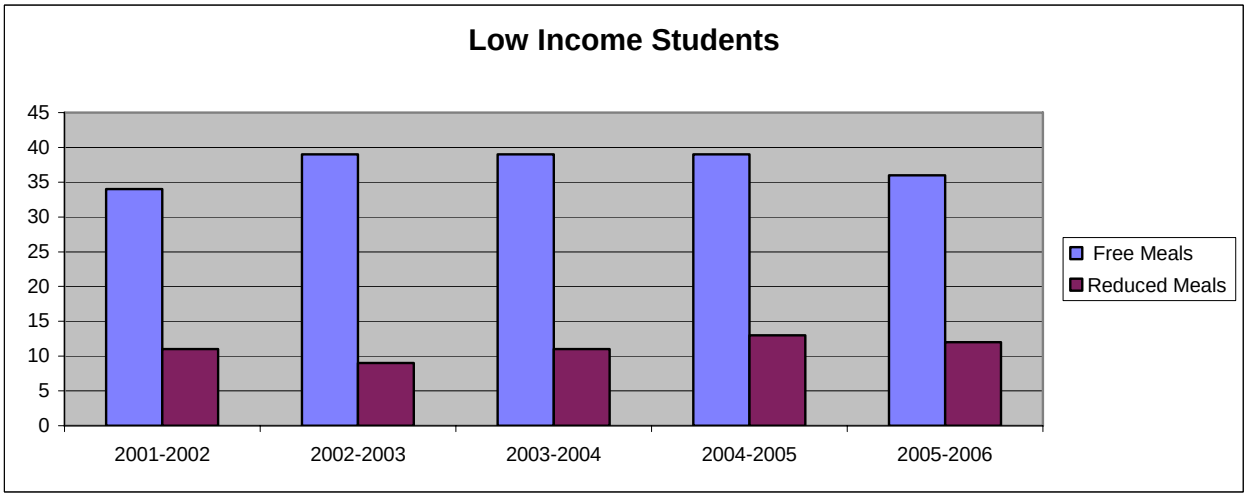
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,268,586	160	1,104,454	0		0	163,972
Supplemental General	185,000	1,422	32,819				150,759
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)	15,000	0		0	0	15,000	0
Bilingual Education	3,500			0	0	3,500	0
Capital Outlay	150,000	135,599	4,258	0	0	0	45,125
Driver Training	4,295	1,735	560		0	2,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	91,015	15,113	726	18,356	0	40,000	16,820
Professional Development	5,111	3,361	250	0	500	1,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	145,322	31,822	0	0	1,500	113,169	0
Vocational Education	11,500			0	0	11,500	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	85	85					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	41,409	0	41,409				
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	75,799	-4,644	xxxxxxxxxxx	80,443	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	1,996,622	184,653	1,184,476	98,799	2,000	186,169	376,676
Less Transfers	186,169						
TOTAL Budget Expenditures	$1,810,453						

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)*	131.5	125.5	-5%	128.0	2%	131.0	2%	130.0	-1%
Number of Students - Free Meals	34	39	15%	39	0%	39	0%	36	-8%
Number of Students - Reduced Meals	11	9	-18%	11	22%	13	18%	12	-8%

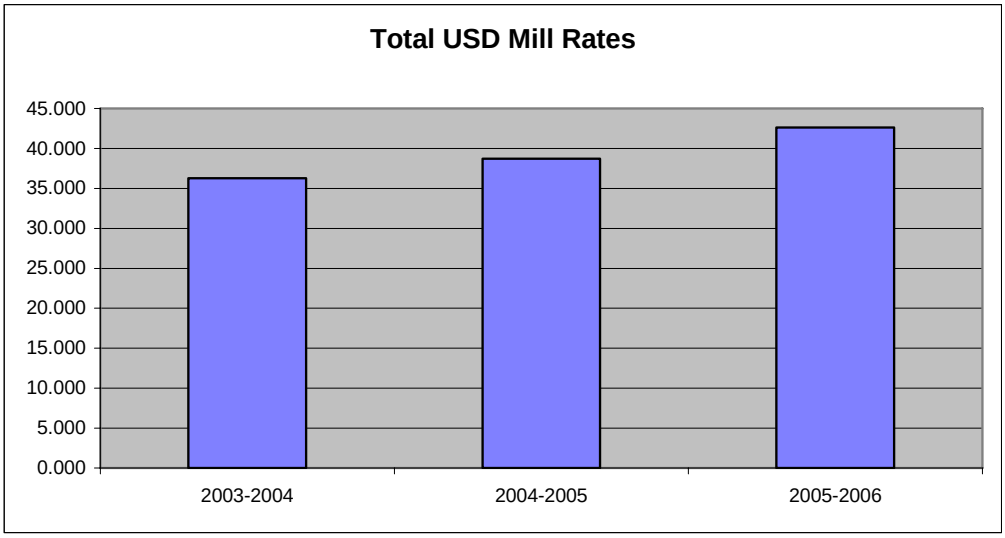




*FTE for state aid and budget authority purposes for general fund.

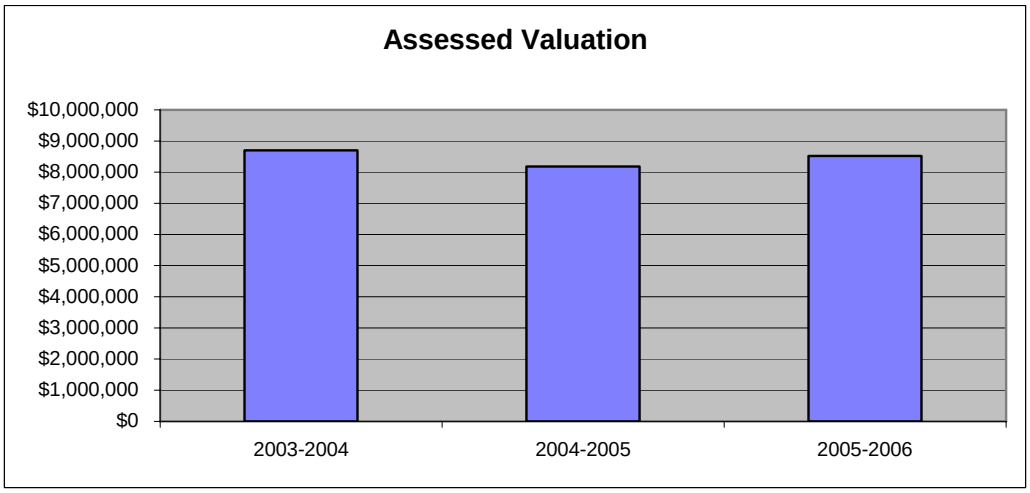
Miscellaneous Information
Mill Rates by Fund

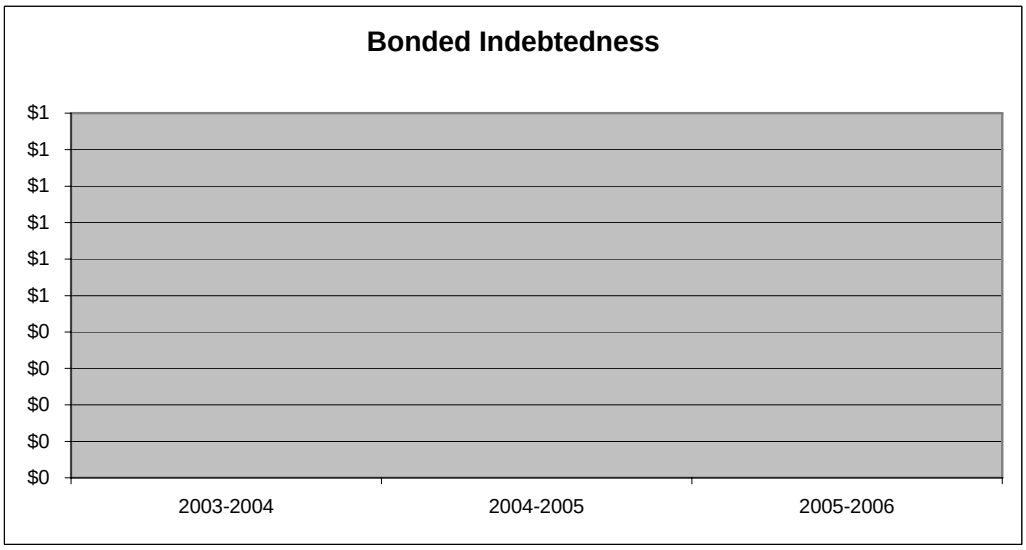
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.288	13.709	17.619
Adult Education	0.000	0.000	0.000
Capital Outlay	4.995	5.000	5.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**36.283**	**38.709**	**42.619**
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	$8,702,167	$8,181,901	$8,514,972
Bonded Indebtedness	0	0	0





USD# 242
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)	1.0	65,650	65,650	1.0	67,620	67,620	1.0	68,120	68,120
Teachers (Full Time)	16.0	546,944	34,184	16.0	563,359	35,210	15.5	565,130	36,460
Other Certified (Licensed) Personnel	0.5	12,978	12,978	0.5	13,367	13,367	1.0	30,210	30,210
Classified Personnel	17.0	173,079	10,181	17.5	178,271	10,187	7.1	148,301	20,887
Substitutes/Temporary Help	XXXXXXX	7,296	XXXXXXXXXXX	XXXXXXX	7,300	XXXXXXXXXXX	XXXXXXX	14,636	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