Budget at a Glance

2005 - 2006

Waconda

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Summary of Total Expenditures By Function
(All Funds)

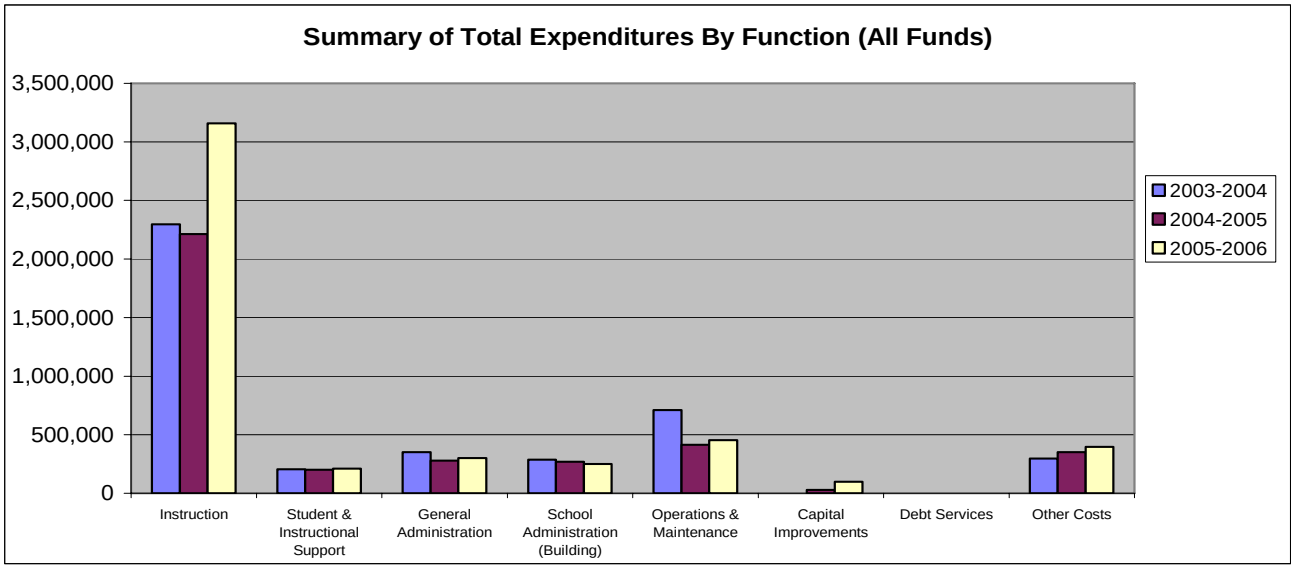
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,297,325	55%	2,212,873	59%	-4%	3,158,396	65%	43%
Student & Instructional Support	206,744	5%	202,483	5%	-2%	210,501	4%	4%
General Administration	351,847	8%	280,104	7%	-20%	301,459	6%	8%
School Administration (Building)	287,066	7%	270,542	7%	-6%	250,284	5%	-7%
Operations & Maintenance	710,698	17%	414,736	11%	-42%	454,594	9%	10%
Capital Improvements	0	0%	29,458	1%	0%	100,000	2%	239%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	296,161	7%	352,258	9%	19%	396,079	8%	12%
Total Expenditures	4,149,841	100%	3,762,454	100%	-9%	4,871,313	100%	29%
Amount per Pupil	$11,357		$10,937		-4%	$0		-100%

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.

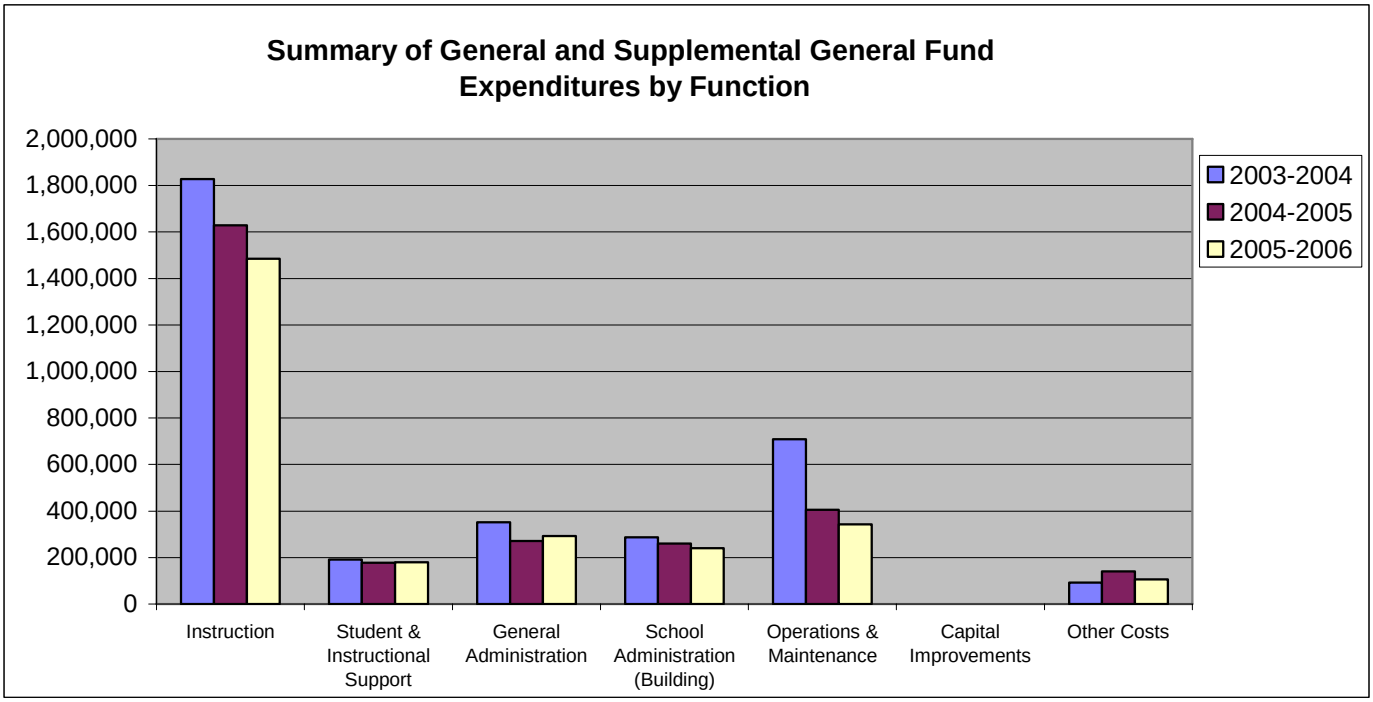
Further definition of what goes into each category:

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



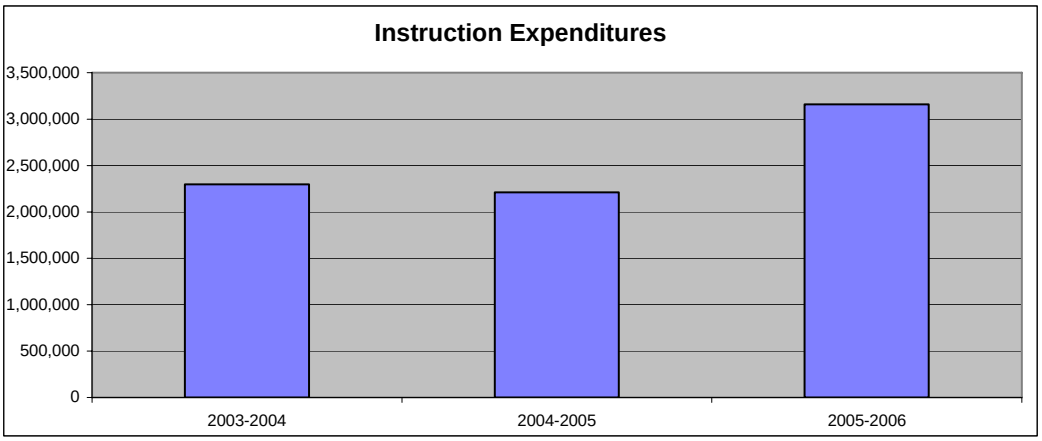
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,827,603	53%	1,628,915	56%	-11%	1,485,155	56%	-9%
Student & Instructional Support	191,071	6%	177,547	6%	-7%	180,250	7%	2%
General Administration	351,847	10%	271,735	9%	-23%	291,750	11%	7%
School Administration (Building)	287,066	8%	260,079	9%	-9%	240,575	9%	-7%
Operations & Maintenance	709,054	20%	405,708	14%	-43%	342,861	13%	-15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	92,327	3%	140,667	5%	52%	106,250	4%	-24%
Total Expenditures	3,458,968	100%	2,884,651	100%	-17%	2,646,841	100%	-8%
Amount per Pupil	$9,466		$8,386		-11%	$0		-100%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,665,298		1,554,590	-7%		1,366,810	-12%
Federal Funds	122,489		106,466	-13%		92,039	-14%
Supplemental General	162,305		74,325	-54%		118,345	59%
At Risk (4yr Old)						83,755	
At Risk (K-12)						87,160	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		1,292	0%		788,659	60942%
Driver Education	10,735		7,720	-28%		24,000	211%
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	235,543		304,662	29%		371,171	22%
Vocational Education	87,094		100,000	15%		150,000	50%
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			63,818			76,457	20%
Contingency Reserve	0		0	0%			
Text Book & Student Material	13,861		0	-100%			
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	2,297,325		2,212,873	-4%		3,158,396	43%
Enrollment (FTE)*	365.4		344.0	-6%		0.0	-100%
Amount per Pupil	6,287		6,433	2%		#DIV/0!	#DIV/0!
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	2,297,325		2,212,873	-4%		3,158,396	43%



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.

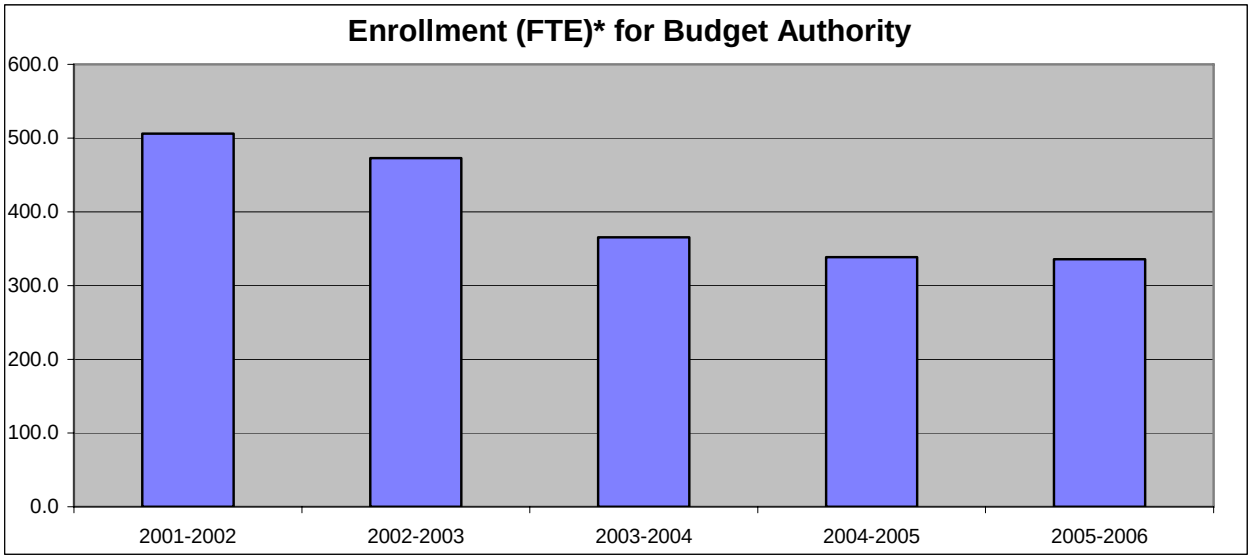
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

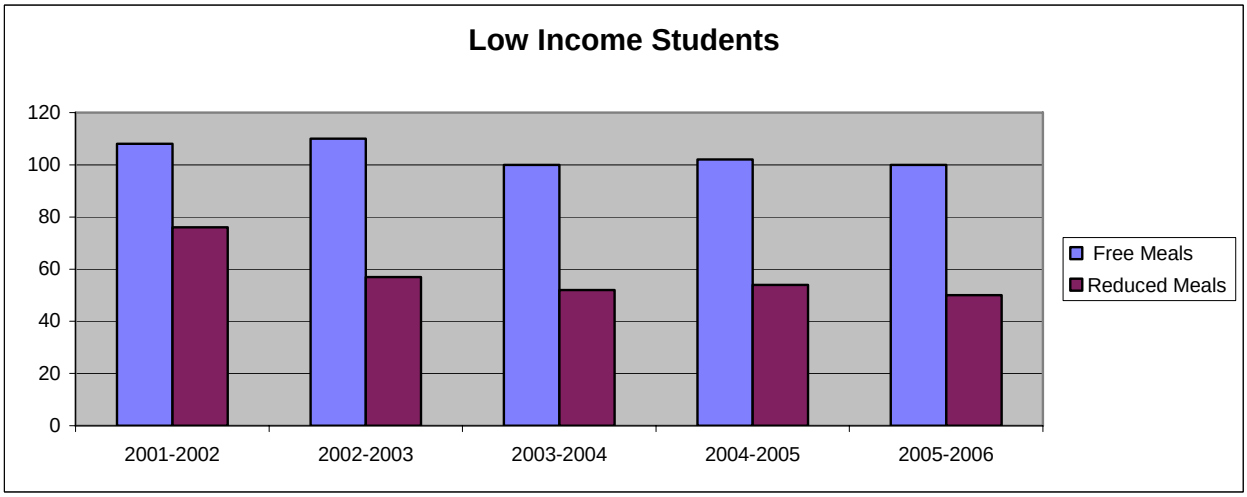
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,718,946	0	2,345,365	0		0	373,581
Supplemental General	525,000	13,040	83,685				428,275
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	83,755	0		0	0	36,185	47,570
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	87,160	0		0	0	82,160	5,000
Bilingual Education	0			0	0	0	0
Capital Outlay	988,659	901,605	5,850	0	0	0	81,204
Driver Training	27,238	24,438	2,800		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	259,834	48,049	2,386	75,534	0	42,000	91,865
Professional Development	19,625	0	1,625	0	0	18,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	392,671	123,911	0	0	0	268,760	0
Vocational Education	150,000			0	0	150,000	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	121,360	0	121,360				
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	94,170	0	xxxxxxxxxxx	94,170	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,468,418	1,111,043	2,563,071	169,704	0	597,105	1,027,495
Less Transfers	597,105						
TOTAL Budget Expenditures	$4,871,313						

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)*	506.2	473.1	-7%	365.4	-23%	338.7	-7%	335.5	-1%
Number of Students - Free Meals	108	110	2%	100	-9%	102	2%	100	-2%
Number of Students - Reduced Meals	76	57	-25%	52	-9%	54	4%	50	-7%

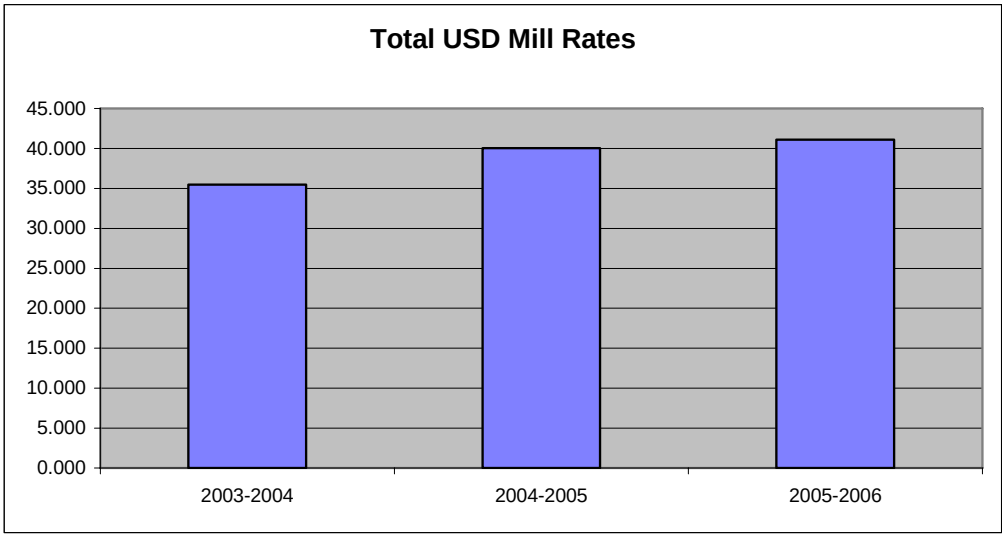




*FTE for state aid and budget authority purposes for general fund.

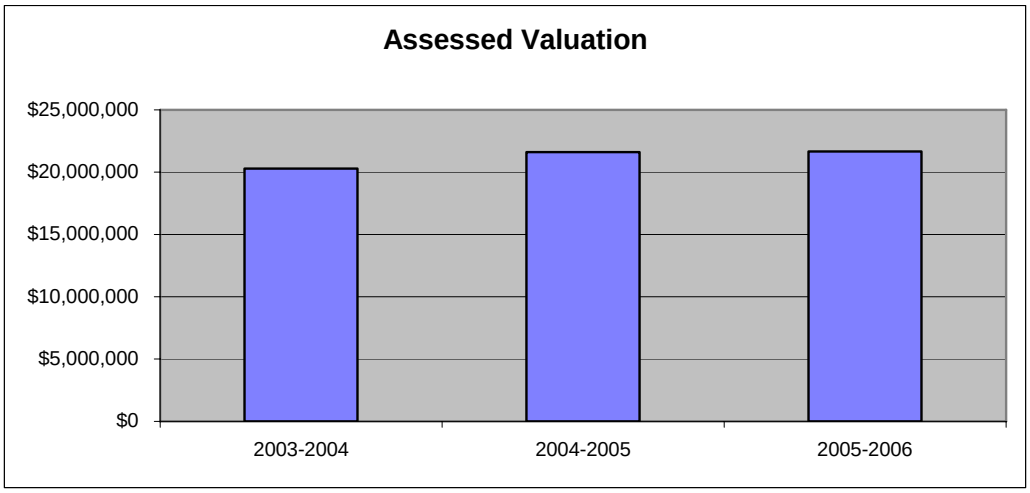
Miscellaneous Information
Mill Rates by Fund

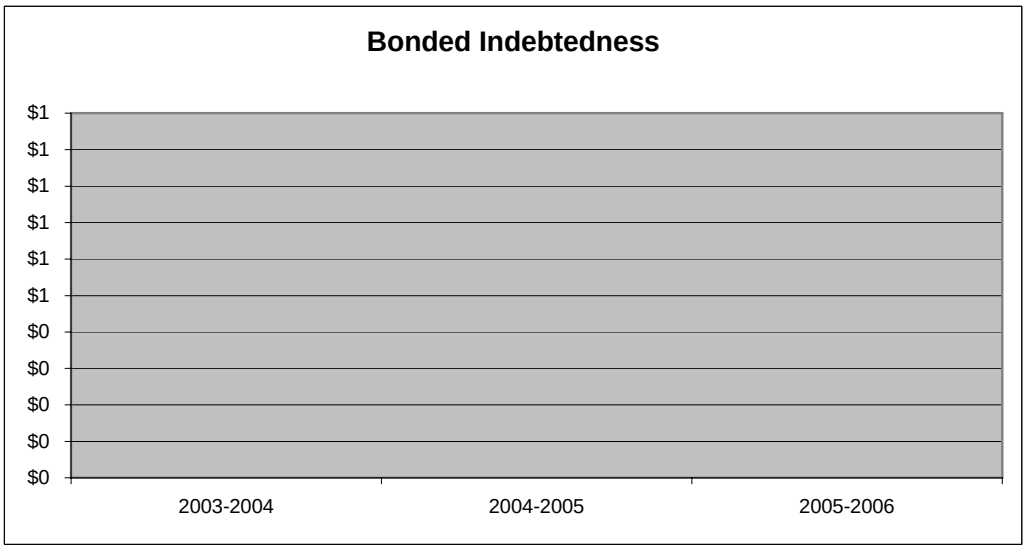
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.469	16.047	18.100
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	3.979	3.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**35.466**	**40.026**	**41.100**
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	$20,293,743	$21,615,265	$21,668,298
Bonded Indebtedness	0	0	0





USD# 272
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)	7.0	288,242	41,177	7.0	333,390	47,627	7.0	336,000	48,000
Teachers (Full Time)	34.5	1,238,040	35,885	32.5	1,309,620	40,296	32.5	1,267,618	39,004
Other Certified (Licensed) Personnel	4.0	158,082	39,521	4.0	180,369	45,092	4.0	177,058	44,265
Classified Personnel	20.4	351,268	17,219	21.5	424,180	19,729	21.8	434,382	19,926
Substitutes/Temporary Help	XXXXXXX	104,729	XXXXXXXXXXX	XXXXXXX	70,695	XXXXXXXXXXX	XXXXXXX	82,600	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