Budget at a Glance

2005 - 2006

Circle

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Summary of Total Expenditures By Function
(All Funds)

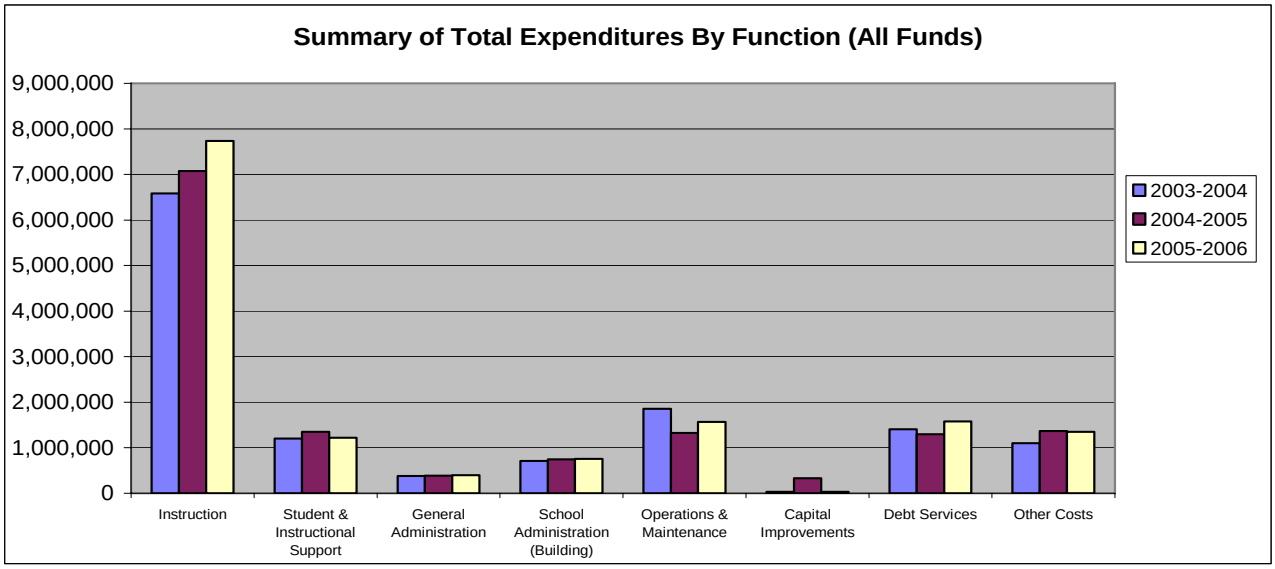
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	6,587,406	50%	7,076,384	51%	7%	7,733,881	53%	9%
Student & Instructional Support	1,201,720	9%	1,347,496	10%	12%	1,220,886	8%	-9%
General Administration	380,452	3%	387,823	3%	2%	397,500	3%	2%
School Administration (Building)	713,736	5%	747,797	5%	5%	756,600	5%	1%
Operations & Maintenance	1,854,829	14%	1,328,117	10%	-28%	1,566,618	11%	18%
Capital Improvements	36,430	0%	332,048	2%	811%	35,000	0%	-89%
Debt Services	1,408,915	11%	1,301,467	9%	-8%	1,577,335	11%	21%
Other Costs	1,098,089	8%	1,364,649	10%	24%	1,349,871	9%	-1%
Total Expenditures	13,281,577	100%	13,885,781	100%	5%	14,637,691	100%	5%
Amount per Pupil	$9,097		$9,289		2%	$9,792		5%

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.

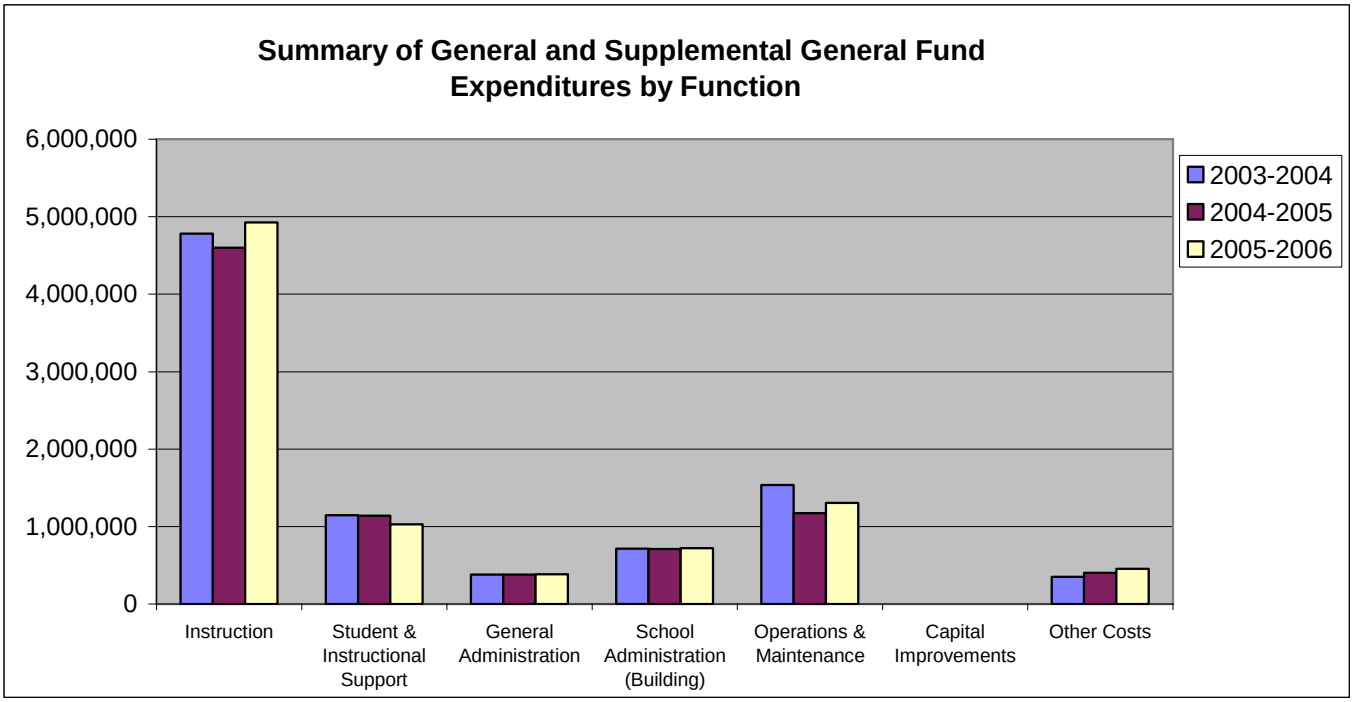
Further definition of what goes into each category:

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



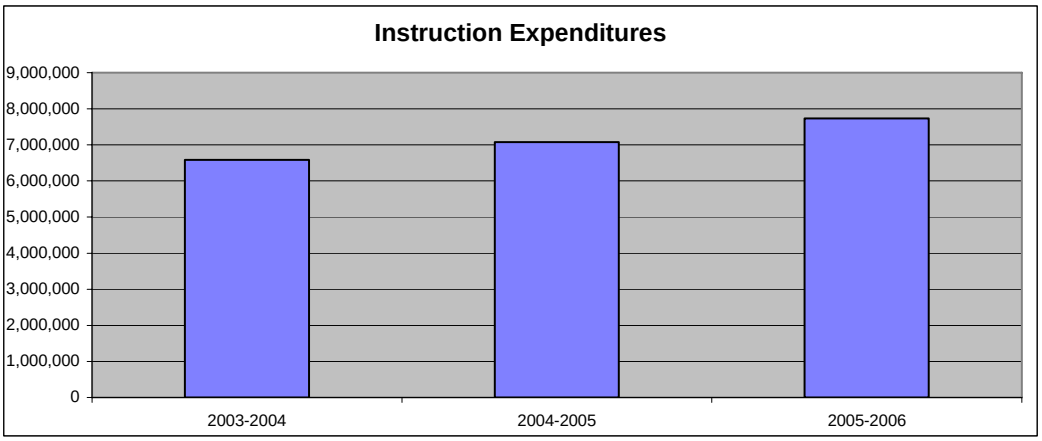
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,783,685	54%	4,602,160	55%	-4%	4,927,463	56%	7%
Student & Instructional Support	1,145,953	13%	1,140,916	14%	0%	1,027,345	12%	-10%
General Administration	380,452	4%	379,755	5%	0%	385,500	4%	2%
School Administration (Building)	713,736	8%	712,276	8%	0%	721,600	8%	1%
Operations & Maintenance	1,535,547	17%	1,171,860	14%	-24%	1,308,368	15%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	351,437	4%	401,691	5%	14%	455,550	5%	13%
Total Expenditures	8,910,810	100%	8,408,658	100%	-6%	8,825,826	100%	5%
Amount per Pupil	$6,103		$5,625		-8%	$5,904		5%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	4,502,127		4,507,964	0%		4,688,766	4%
Federal Funds	305,165		289,940	-5%		291,931	1%
Supplemental General	281,558		94,196	-67%		238,697	153%
At Risk (4yr Old)						0	
At Risk (K-12)						225,500	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	92,133		319,178	246%		300,000	-6%
Driver Education	17,925		16,027	-11%		17,125	7%
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	901,574		974,313	8%		1,213,712	25%
Vocational Education	400,000		500,000	25%		468,150	-6%
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			228,000			290,000	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	86,924		146,766	69%			
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	6,587,406		7,076,384	7%		7,733,881	9%
Enrollment (FTE)*	1,460.0		1,494.8	2%		1,494.8	0%
Amount per Pupil	4,512		4,734	5%		5,174	9%
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	6,587,406		7,076,384	7%		7,733,881	9%



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.

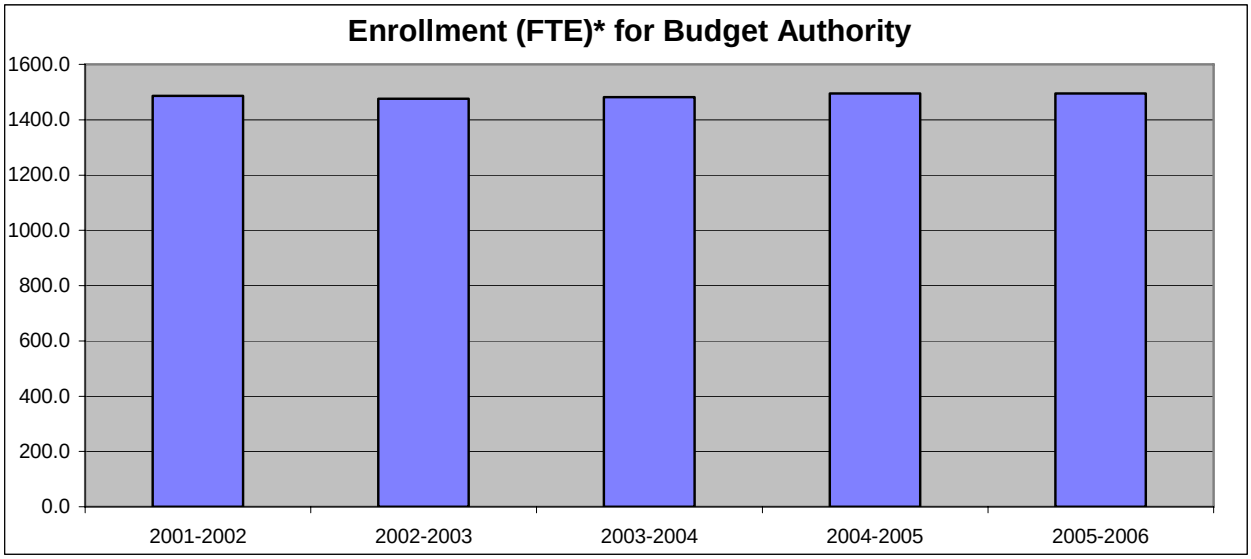
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

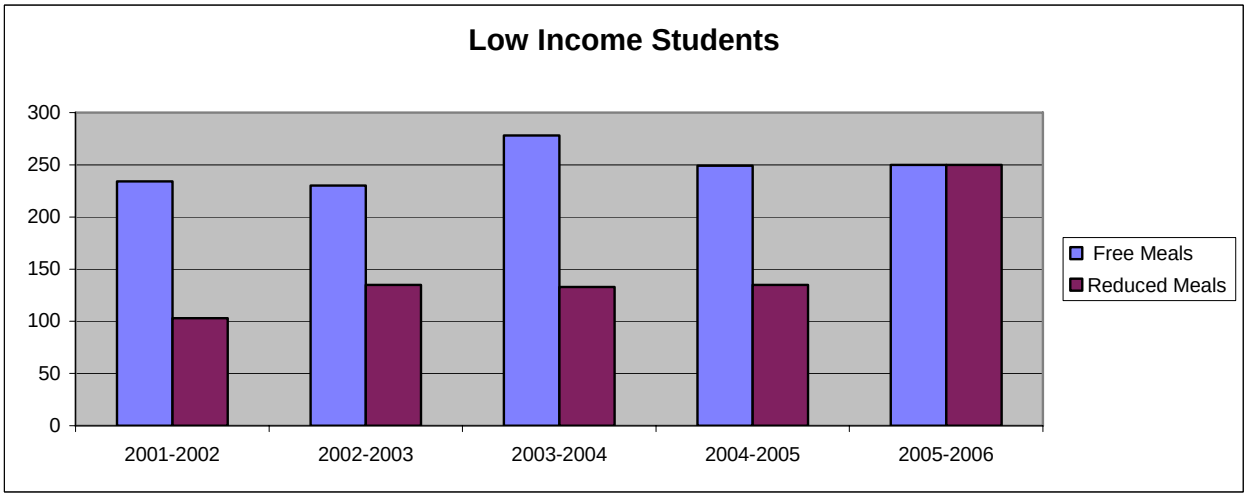
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,571,044	2,734	6,331,960	0		0	2,236,350
Supplemental General	2,314,182	166,386	31,704				2,116,092
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)	225,500	0		0	0	225,500	0
Bilingual Education	0			0	0	0	0
Capital Outlay	752,000	239,896	0	0	0	0	519,307
Driver Training	17,125	15,826	8,000		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	612,312	51,133	7,377	186,709	0	100,000	267,093
Professional Development	32,750	5,000	2,750	0	0	25,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,374,912	135,865	0	0	0	1,240,750	0
Vocational Education	468,150			0	0	468,150	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	458,850	0	458,850				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	1,577,335	1,275,933	0		0		1,534,812
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	292,931	30,180	xxxxxxxxxxx	262,751	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	16,697,091	1,922,953	6,840,641	449,460	0	2,059,400	6,673,654
Less Transfers	2,059,400						
TOTAL Budget Expenditures	$14,637,691						

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)*	1,486.5	1,475.8	-1%	1,481.5	0%	1,494.8	1%	1,494.8	0%
Number of Students - Free Meals	234	230	-2%	278	21%	249	-10%	250	0%
Number of Students - Reduced Meals	103	135	31%	133	-1%	135	2%	250	85%

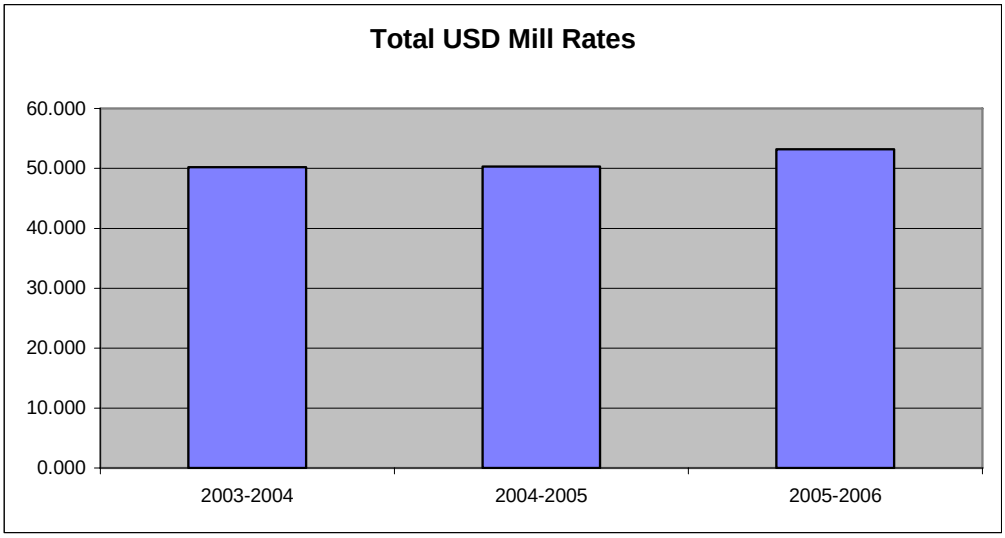




*FTE for state aid and budget authority purposes for general fund.

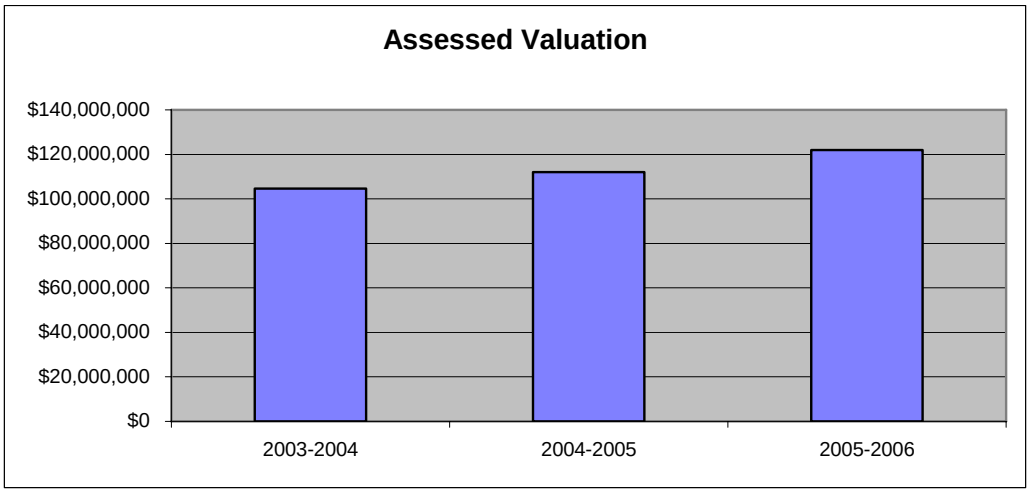
Miscellaneous Information
Mill Rates by Fund

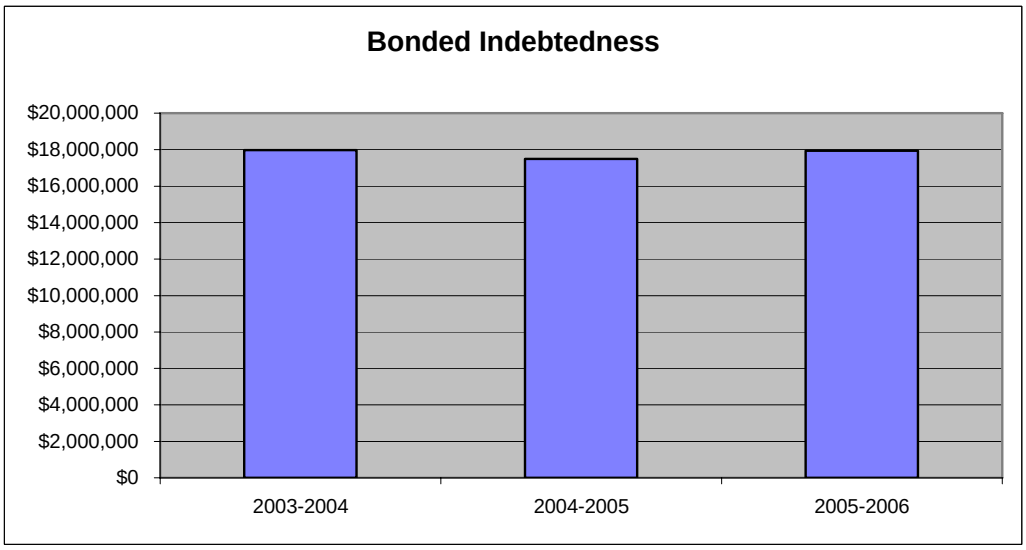
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.000	13.706	17.496
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.192	12.587	11.707
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	**50.192**	**50.293**	**53.203**
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	$104,590,799	$111,938,282	$121,908,130
Bonded Indebtedness	17,970,000	17,500,000	17,945,000





USD# 375
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)	12.0	674,508	56,209	12.3	730,260	59,371	13.0	762,785	58,676
Teachers (Full Time)	88.0	3,357,816	38,157	88.0	3,594,539	40,847	85.0	3,647,537	42,912
Other Certified (Licensed) Personnel	14.0	591,897	42,278	16.0	667,507	41,719	18.0	761,819	42,323
Classified Personnel	90.0	1,565,438	17,394	100.0	1,758,137	17,581	120.0	1,797,408	14,978
Substitutes/Temporary Help	XXXXXXX		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