Budget at a Glance

2004 - 2005

Oberlin

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Summary of Total Expenditures By Function
(All Funds)

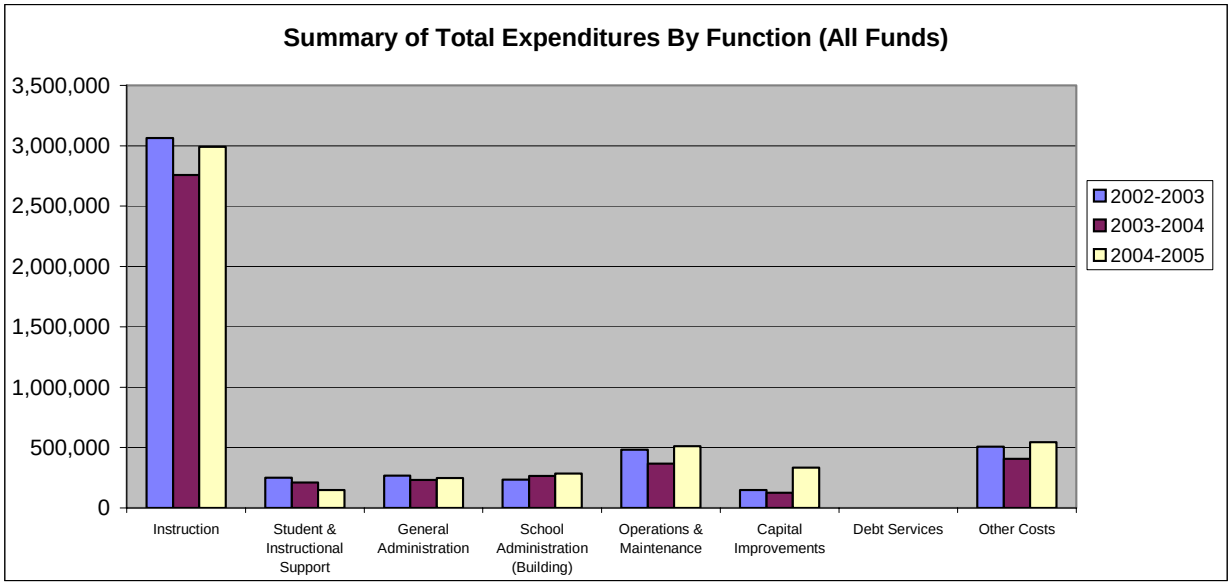
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,062,638	62%	2,757,854	63%	-10%	2,991,588	59%	8%
Student & Instructional Support	250,547	5%	210,837	5%	-16%	148,738	3%	-29%
General Administration	267,530	5%	233,537	5%	-13%	248,900	5%	7%
School Administration (Building)	233,953	5%	265,257	6%	13%	285,100	6%	7%
Operations & Maintenance	483,416	10%	366,936	8%	-24%	512,548	10%	40%
Capital Improvements	147,796	3%	126,257	3%	-15%	335,000	7%	165%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	507,044	10%	407,207	9%	-20%	544,206	11%	34%
Total Expenditures	4,952,924	100%	4,367,885	100%	-12%	5,066,080	100%	16%
Amount per Pupil	$11,043		$9,882		-11%	$12,062		22%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, 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.

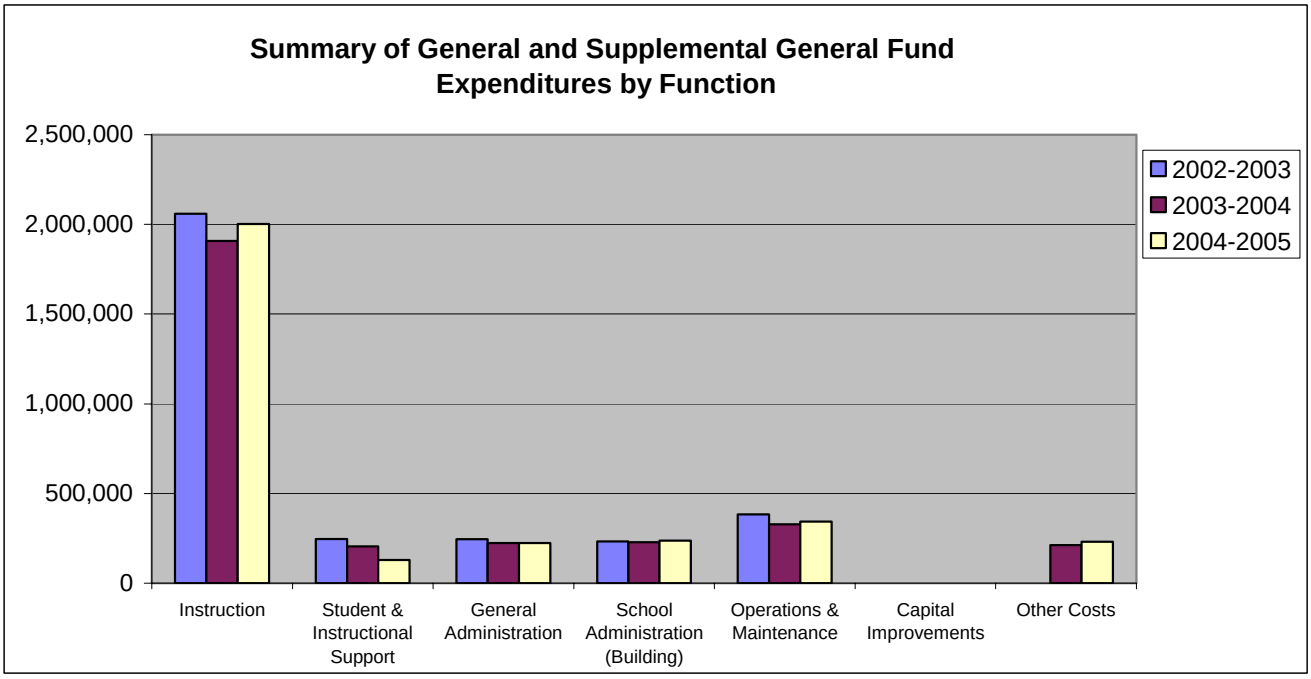
Further definition of what goes into each category:

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



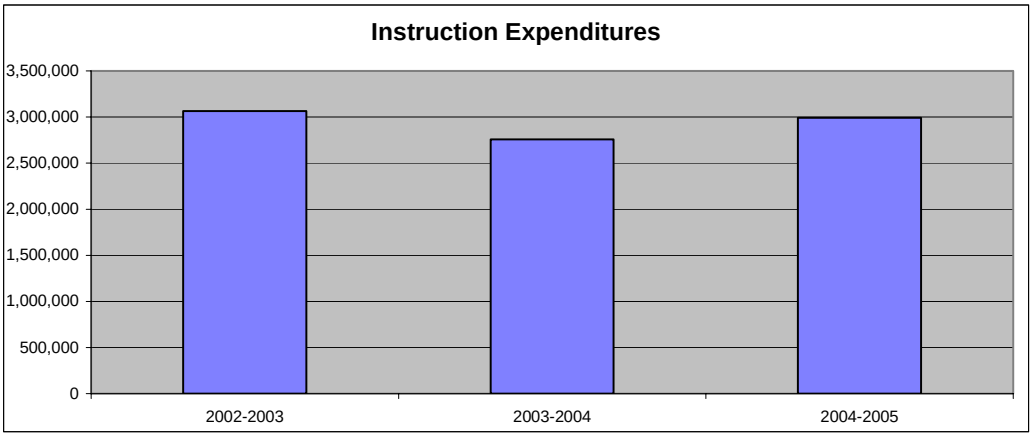
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,058,410	65%	1,908,495	61%	-7%	2,002,497	63%	5%
Student & Instructional Support	246,487	8%	205,510	7%	-17%	128,788	4%	-37%
General Administration	245,454	8%	224,103	7%	-9%	223,900	7%	0%
School Administration (Building)	232,344	7%	228,333	7%	-2%	237,494	7%	4%
Operations & Maintenance	384,112	12%	329,159	11%	-14%	344,535	11%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	213,154	7%	0%	230,578	7%	8%
Total Expenditures	3,166,807	100%	3,108,754	100%	-2%	3,167,792	100%	2%
Amount per Pupil	$7,061		$7,033		0%	$7,542		7%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,613,300		1,330,075	-18%		1,403,404	6%
Federal Funds	188,912		191,608	1%		185,390	-3%
Supplemental General	445,110		578,420	30%		599,093	4%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	101,605		341	-100%		90,000	26293%
Driver Education	7,869		7,953	1%		11,200	41%
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	464,812		432,732	-7%		423,976	-2%
Technology Education	0						
Transportation	0						
Vocational Education	133,624		148,369	11%		163,300	10%
Gifts/Grants	3,498		0	-100%		225	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						115,000	
Contingency Reserve	92,330		52,939	-43%			
Text Book & Student Material	11,578		15,417	33%			
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	3,062,638		2,757,854	-10%		2,991,588	8%
Enrollment (FTE)*	448.5		442.0	-1%		420.0	-5%
Amount per Pupil	6,829		6,239	-9%		7,123	14%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,062,638		2,757,854	-10%		2,991,588	8%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

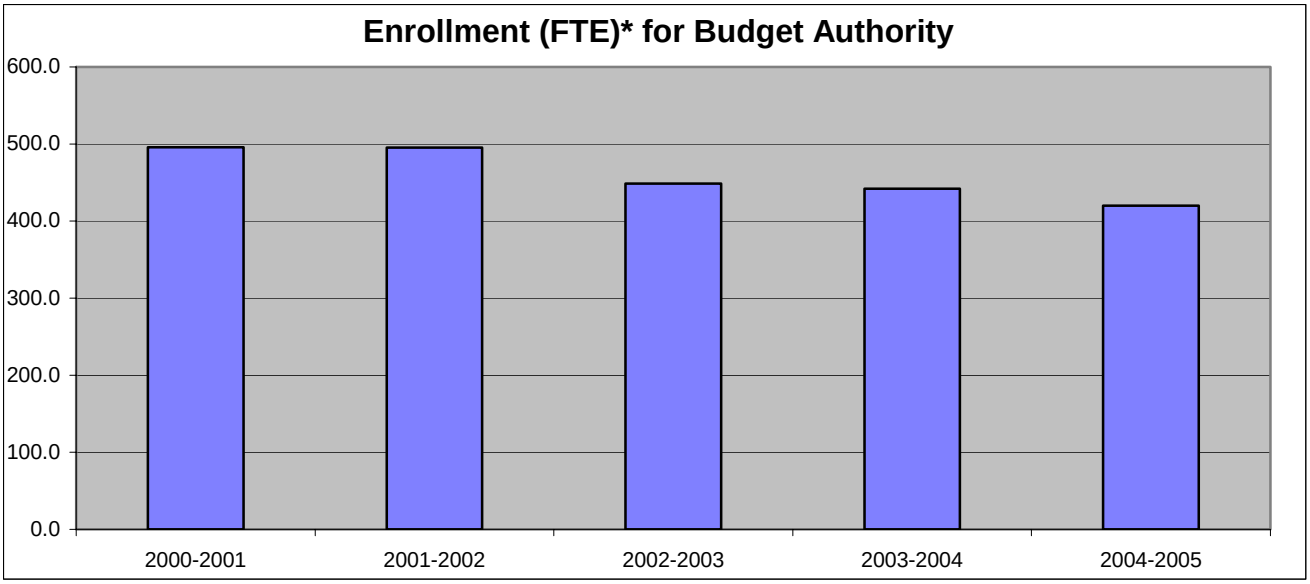
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

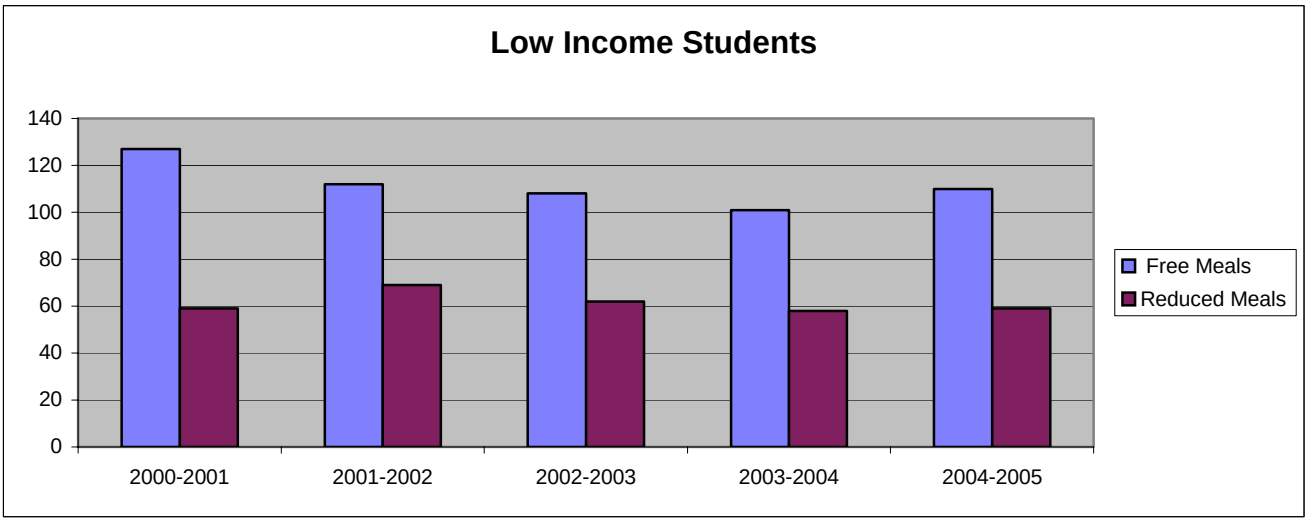
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,070,699	0	2,619,658	0		0	451,041
Supplemental General	599,093	69,228	39,480				490,385
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	585,000	653,343		0	0	0	113,427
Driver Training	18,588	14,732	2,856		0	1,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	281,782	77,067	2,737	73,993	0	25,000	102,985
Professional Development	14,247	13,247	0	0	0	1,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	425,000	200,000	0	0	0	225,000	0
Vocational Education	175,000			0	0	175,000	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	225	225					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	191,450	0	191,450				
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	206,996	7,986	xxxxxxxxxxx	199,010	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,568,080	1,035,828	2,856,181	273,003	0	427,000	1,157,838
Less Transfers	427,000						
TOTAL Budget Expenditures	$5,141,080						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	496.0	495.5	0%	448.5	-9%	442.0	-1%	420.0	-5%
Number of Students - Free Meals	127	112	-12%	108	-4%	101	-6%	110	9%
Number of Students - Reduced Meals	59	69	17%	62	-10%	58	-6%	59	2%

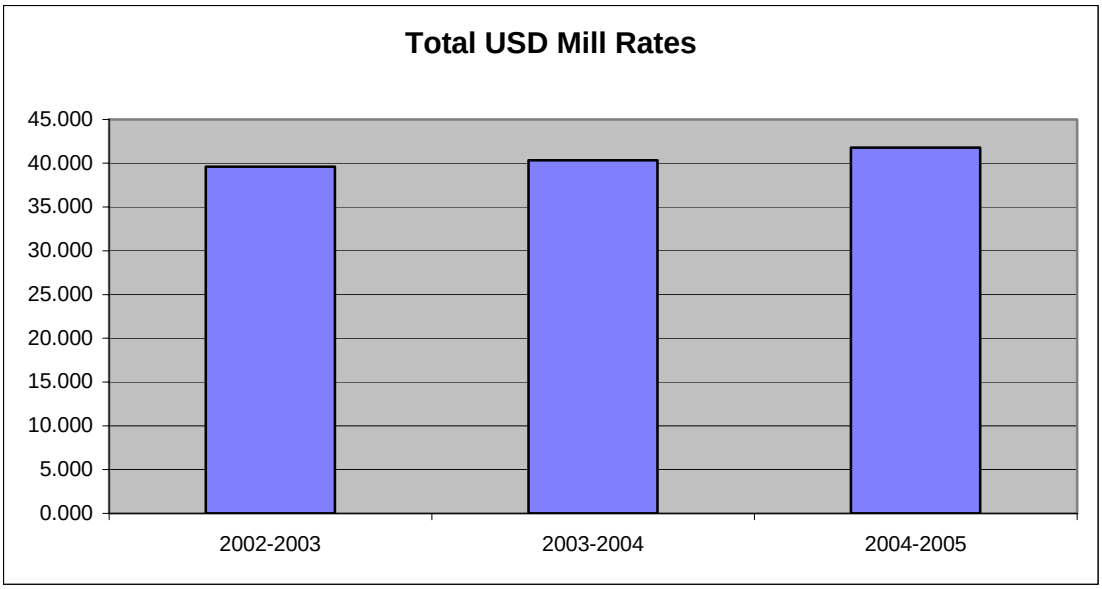




*FTE for state aid and budget authority purposes for general fund.

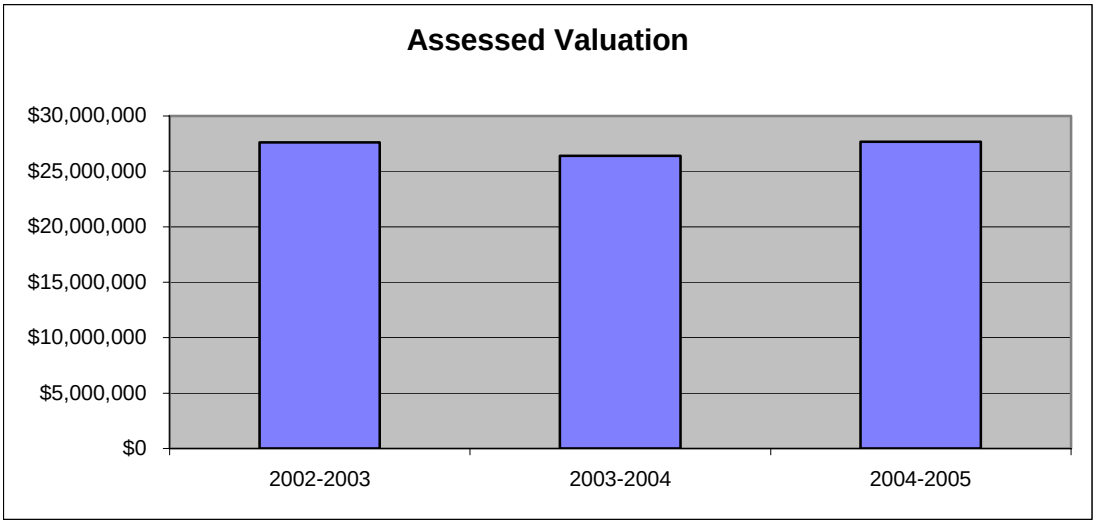
Miscellaneous Information
Mill Rates by Fund

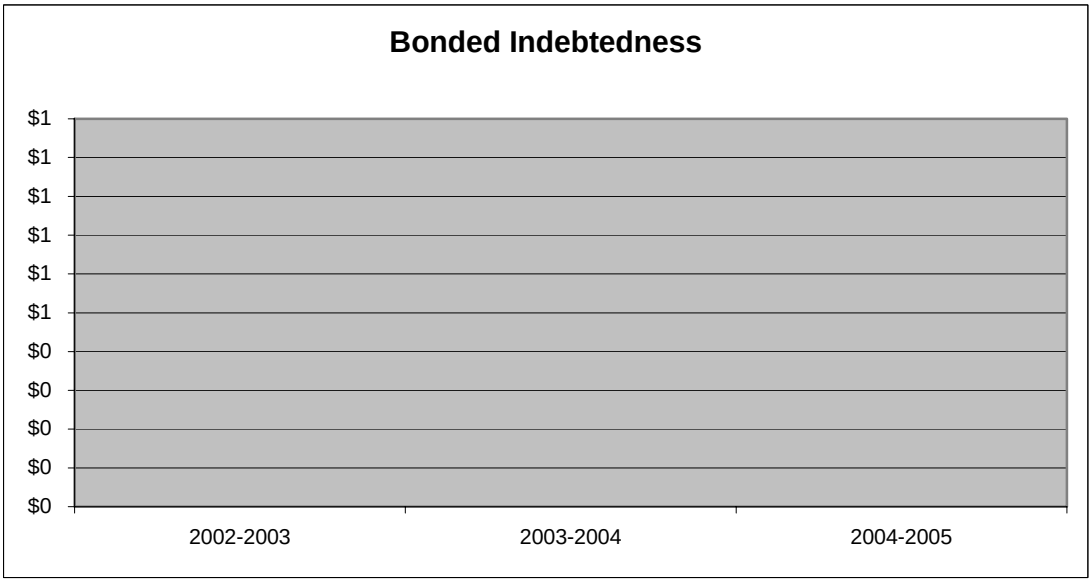
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	15.590	16.334	17.774
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	3.994	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**39.584**	**40.328**	**41.774**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$27,611,274	$26,383,148	$27,663,409
Bonded Indebtedness	0	0	0





USD# 294
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	290,184	58,037	7.0	362,138	51,734	8.0	379,003	47,375
Teachers (Full Time)	48.0	2,125,897	44,290	47.0	1,960,602	41,715	36.0	1,403,375	38,983
Other Certified (Licensed) Personnel	6.0	234,500	39,083	5.3	231,865	43,748	5.8	225,883	38,945
Classified Personnel	46.0	588,298	12,789	41.0	491,657	11,992	26.0	346,261	13,318
Substitutes/Temporary Help	XXXXXXX	100,064	XXXXXXXXXXX	XXXXXXX	48,640	XXXXXXXXXXX	XXXXXXX	69,280	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