Budget at a Glance

2005 - 2006

Lincoln

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Summary of Total Expenditures By Function
(All Funds)

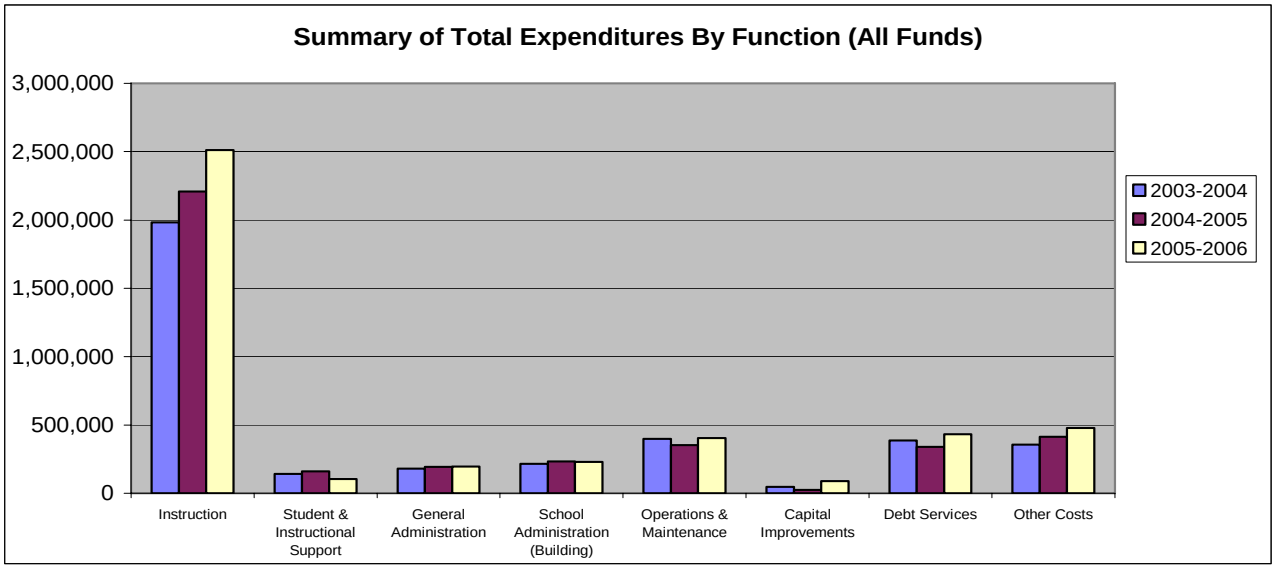
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,982,950	53%	2,209,020	56%	11%	2,512,435	56%	14%
Student & Instructional Support	142,603	4%	160,988	4%	13%	104,052	2%	-35%
General Administration	180,878	5%	192,751	5%	7%	194,844	4%	1%
School Administration (Building)	215,519	6%	232,882	6%	8%	229,780	5%	-1%
Operations & Maintenance	398,092	11%	353,531	9%	-11%	404,785	9%	14%
Capital Improvements	46,636	1%	24,357	1%	-48%	90,000	2%	270%
Debt Services	387,822	10%	339,915	9%	-12%	432,140	10%	27%
Other Costs	356,573	10%	413,526	11%	16%	479,415	11%	16%
Total Expenditures	3,711,073	100%	3,926,970	100%	6%	4,447,451	100%	13%
Amount per Pupil	$10,280		$11,178		9%	$12,354		11%

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.

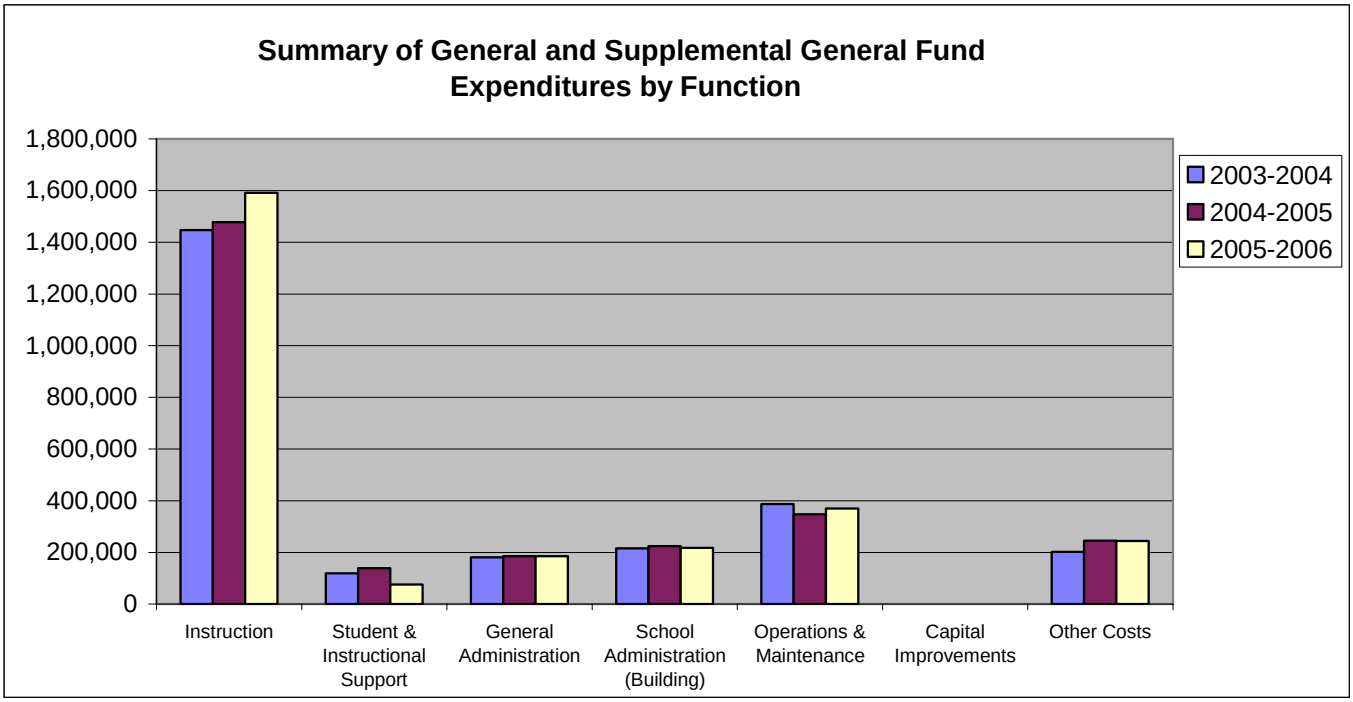
Further definition of what goes into each category:

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



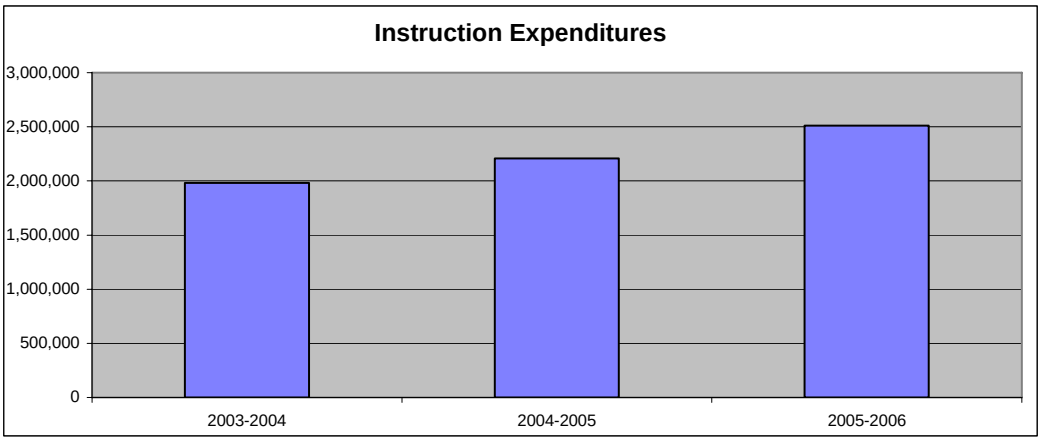
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,447,547	57%	1,478,248	56%	2%	1,591,270	59%	8%
Student & Instructional Support	118,647	5%	138,206	5%	16%	75,603	3%	-45%
General Administration	180,878	7%	184,920	7%	2%	184,969	7%	0%
School Administration (Building)	215,519	8%	224,458	9%	4%	217,000	8%	-3%
Operations & Maintenance	387,780	15%	347,440	13%	-10%	369,410	14%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	201,535	8%	245,120	9%	22%	244,500	9%	0%
Total Expenditures	2,551,906	100%	2,618,392	100%	3%	2,682,752	100%	2%
Amount per Pupil	$7,069		$7,453		5%	$7,452		0%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,405,390		1,439,101	2%		1,504,270	5%
Federal Funds	112,824		92,393	-18%		92,643	0%
Supplemental General	42,157		39,147	-7%		87,000	122%
At Risk (4yr Old)						25,770	
At Risk (K-12)						197,653	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	23,893		1,748	-93%		0	-100%
Driver Education	3,012		3,054	1%		7,002	129%
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	348,674		506,884	45%		466,720	-8%
Vocational Education	47,000		47,000	0%		47,000	0%
Gifts/Grants	0		12,790	0%		0	-100%
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			66,903			84,377	26%
Contingency Reserve	0		0	0%			
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	1,982,950		2,209,020	11%		2,512,435	14%
Enrollment (FTE)*	361.0		351.3	-3%		360.0	2%
Amount per Pupil	5,493		6,288	14%		6,979	11%
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	1,982,950		2,209,020	11%		2,512,435	14%



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.

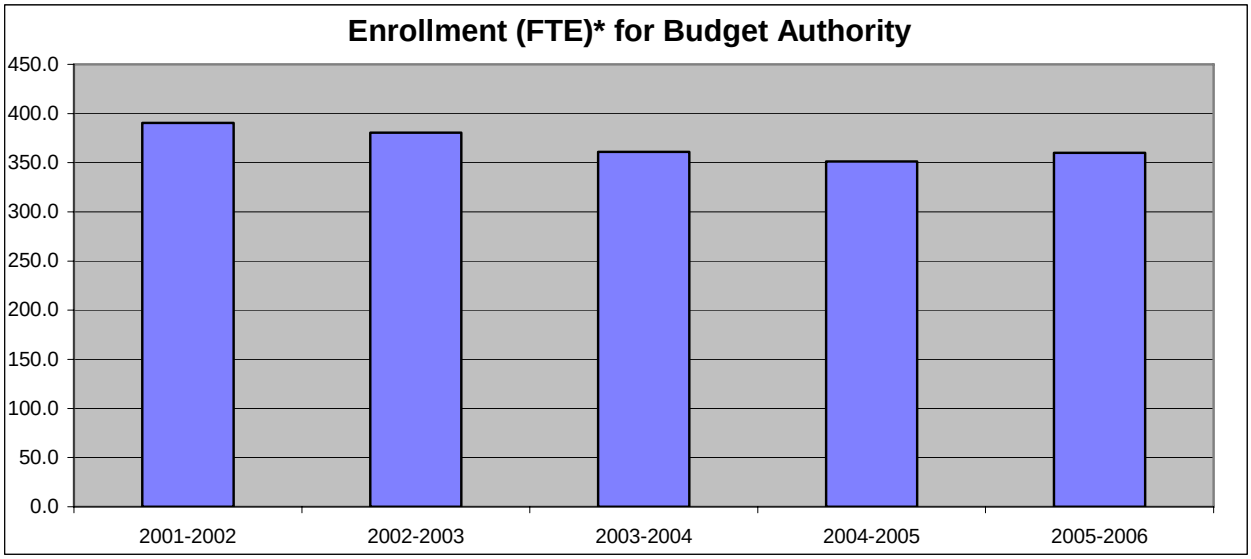
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

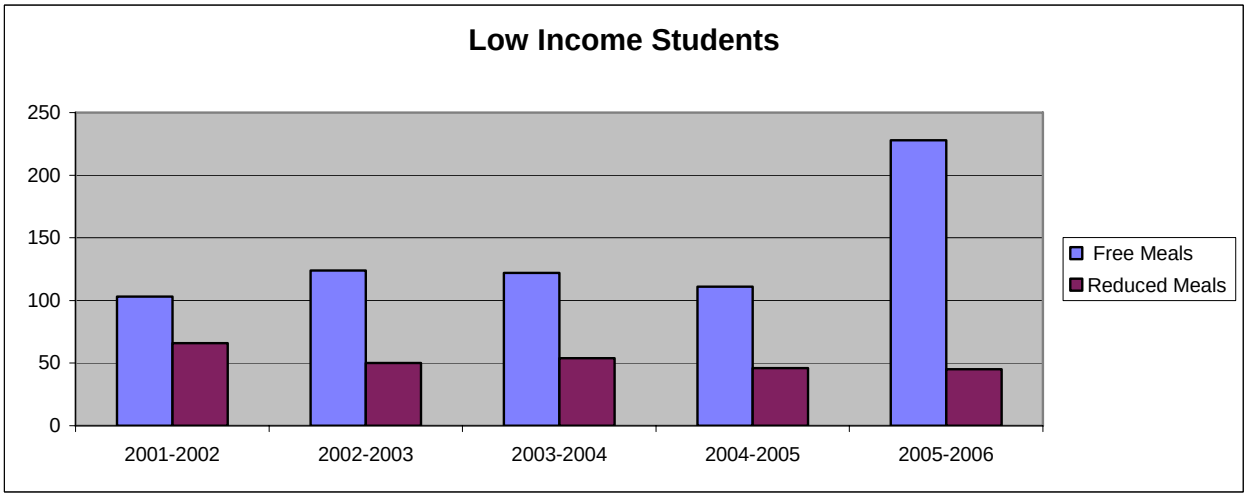
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,867,941	0	2,491,733	0		0	376,208
Supplemental General	565,000	59,078	108,254				397,668
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	27,670	0		0	0	27,670	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	202,308	0		0	15,000	187,308	0
Bilingual Education	0			0	0	0	0
Capital Outlay	242,000	357,300	10,703	0	6,000	30,000	92,100
Driver Training	10,602	7,592	1,600		0	0	1,410
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	183,124	16,460	2,254	74,424	0	13,000	82,986
Professional Development	13,699	3,074	625	0	0	10,000	0
Parent Education Program	10,000	0	0	0	0	10,000	0
Summer School	0	0		0	0	0	0
Special Education	485,511	50,300	0	0	0	415,211	20,000
Vocational Education	47,000			0	0	47,000	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	2					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	125,002	0	125,002				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	325,140	430,624	39,017		0		292,675
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	92,643	0	xxxxxxxxxxx	92,643	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,197,640	924,430	2,779,188	167,067	21,000	740,189	1,263,047
Less Transfers	740,189						
TOTAL Budget Expenditures	$4,457,451						

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)*	390.5	380.7	-3%	361.0	-5%	351.3	-3%	360.0	2%
Number of Students - Free Meals	103	124	20%	122	-2%	111	-9%	228	105%
Number of Students - Reduced Meals	66	50	-24%	54	8%	46	-15%	45	-2%

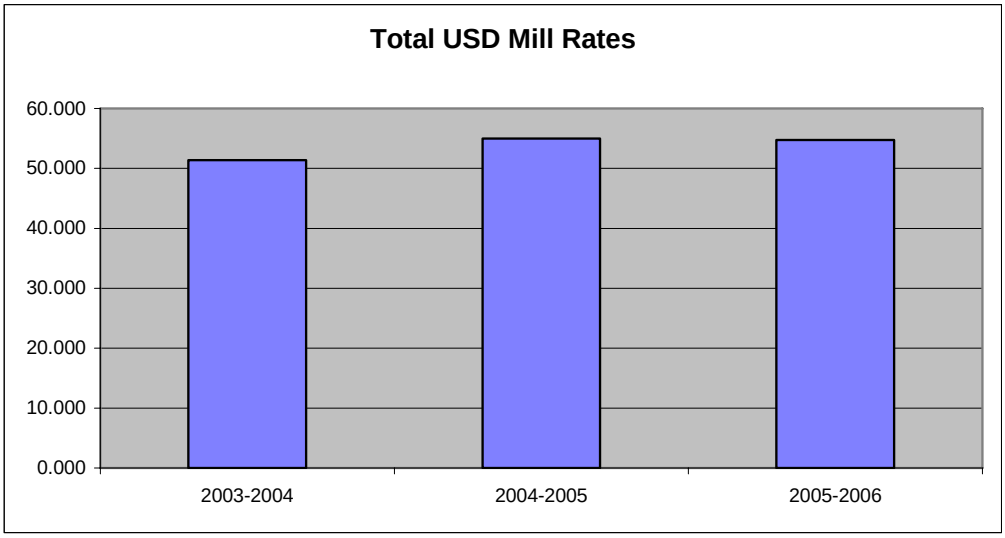




*FTE for state aid and budget authority purposes for general fund.

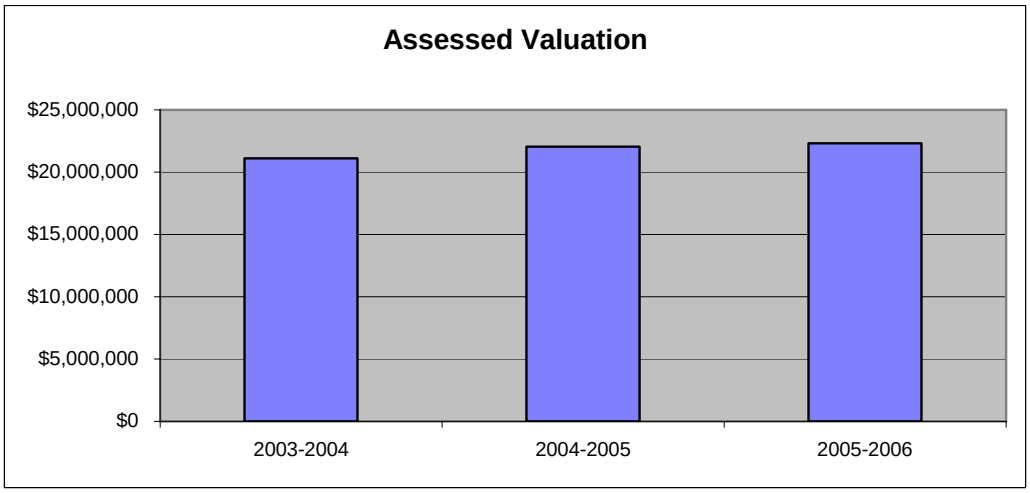
Miscellaneous Information
Mill Rates by Fund

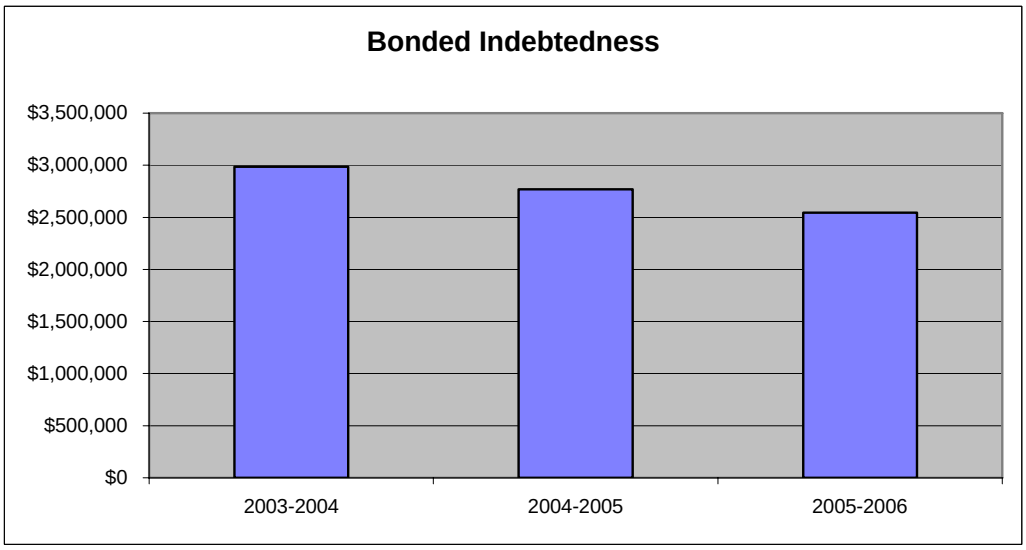
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.934	18.057	18.123
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.437	12.919	12.601
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	**51.371**	**54.976**	**54.724**
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	$21,104,427	$22,037,347	$22,297,549
Bonded Indebtedness	2,985,000	2,770,000	2,545,000





USD# 298
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)	3.0	200,576	66,859	3.0	204,104	68,035	3.0	205,000	68,333
Teachers (Full Time)	26.0	978,571	37,637	27.0	1,025,623	37,986	27.0	1,050,000	38,889
Other Certified (Licensed) Personnel	7.8	289,062	37,059	7.8	315,639	40,467	7.8	325,000	41,667
Classified Personnel	23.4	514,043	21,968	20.8	508,341	24,439	21.5	515,000	23,953
Substitutes/Temporary Help	XXXXXXX	69,641	XXXXXXXXXXX	XXXXXXX	80,518	XXXXXXXXXXX	XXXXXXX	80,000	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