Budget at a Glance

2004 - 2005

Labette County U.S.D. 506

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

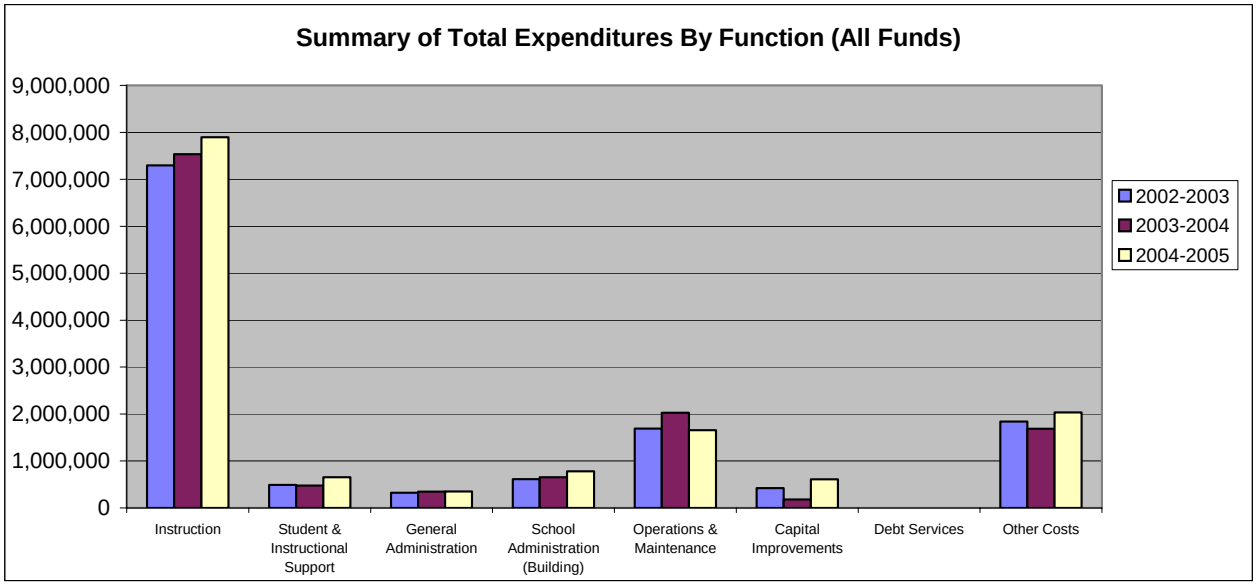
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	7,295,420	58%	7,535,474	58%	3%	7,895,780	56%	5%
Student & Instructional Support	491,768	4%	479,083	4%	-3%	653,752	5%	36%
General Administration	327,497	3%	345,189	3%	5%	351,297	3%	2%
School Administration (Building)	617,829	5%	654,598	5%	6%	777,534	6%	19%
Operations & Maintenance	1,689,218	13%	2,029,349	16%	20%	1,660,090	12%	-18%
Capital Improvements	424,225	3%	179,559	1%	-58%	611,476	4%	241%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,838,015	14%	1,684,541	13%	-8%	2,034,971	15%	21%
Total Expenditures	12,683,972	100%	12,907,793	100%	2%	13,984,900	100%	8%
Amount per Pupil	$7,664		$7,813		2%	$8,514		9%

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.

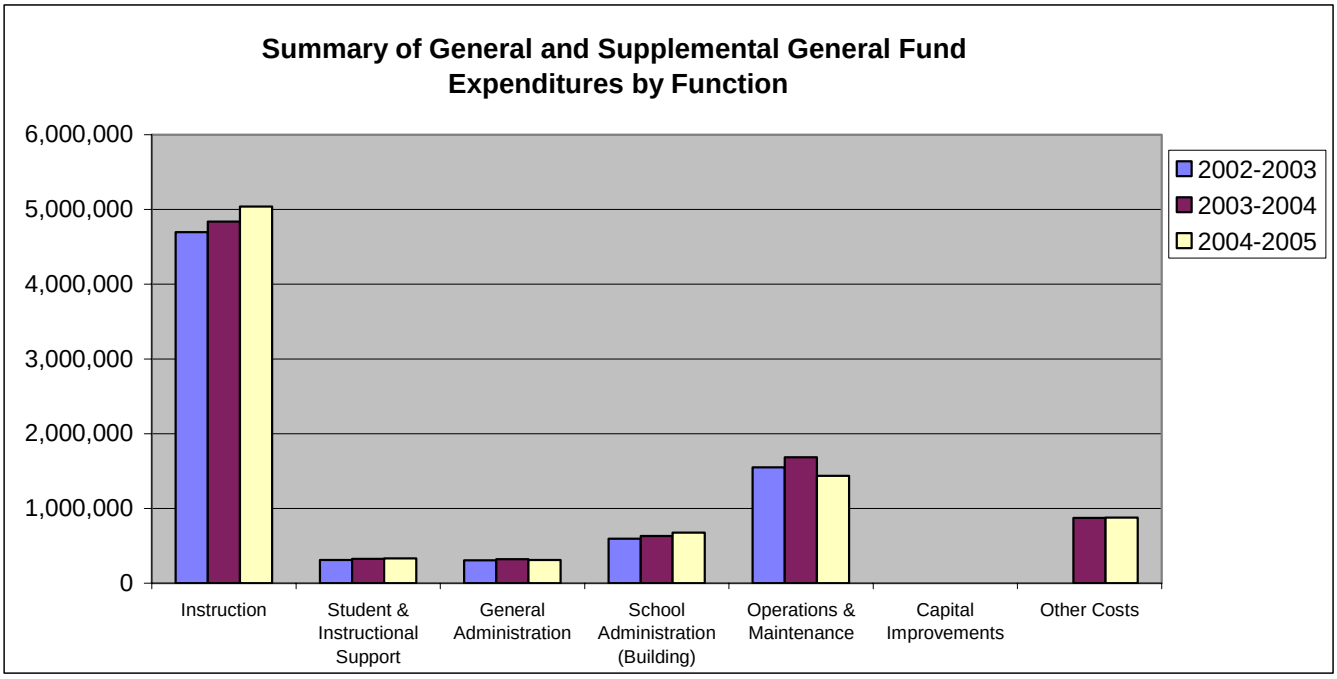
Further definition of what goes into each category:

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



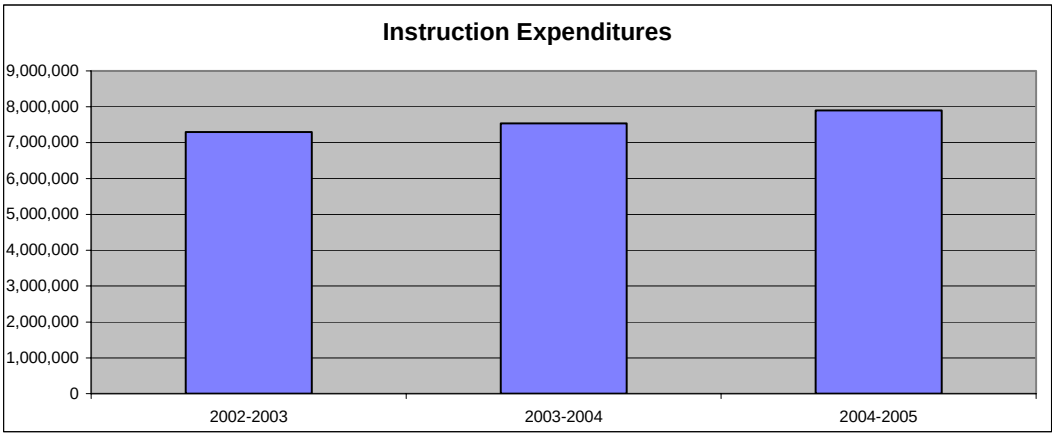
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,697,569	63%	4,836,030	56%	3%	5,038,383	58%	4%
Student & Instructional Support	311,777	4%	325,718	4%	4%	334,112	4%	3%
General Administration	305,627	4%	322,347	4%	5%	309,800	4%	-4%
School Administration (Building)	594,281	8%	633,872	7%	7%	678,966	8%	7%
Operations & Maintenance	1,552,248	21%	1,683,871	19%	8%	1,436,761	17%	-15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	505	0%	873,331	10%	172837%	877,075	10%	0%
Total Expenditures	7,462,007	100%	8,675,169	100%	16%	8,675,097	100%	0%
Amount per Pupil	$4,509		$5,251		16%	$5,282		1%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	4,264,986		4,518,797	6%		4,753,133	5%
Federal Funds	330,416		406,070	23%		374,642	-8%
Supplemental General	432,583		317,233	-27%		285,250	-10%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	45,143		52,621	17%		50,000	-5%
Driver Education	13,792		14,705	7%		36,387	147%
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%		6,000	0%
Special Education	1,184,217		1,208,504	2%		1,239,011	3%
Technology Education	0						
Transportation	0						
Vocational Education	942,004		986,048	5%		900,316	-9%
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						251,041	
Contingency Reserve	0		0	0%			
Text Book & Student Material	82,279		31,496	-62%			
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	7,295,420		7,535,474	3%		7,895,780	5%
Enrollment (FTE)*	1,655.0		1,652.0	0%		1,642.5	-1%
Amount per Pupil	4,408		4,561	3%		4,807	5%
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	7,295,420		7,535,474	3%		7,895,780	5%



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.

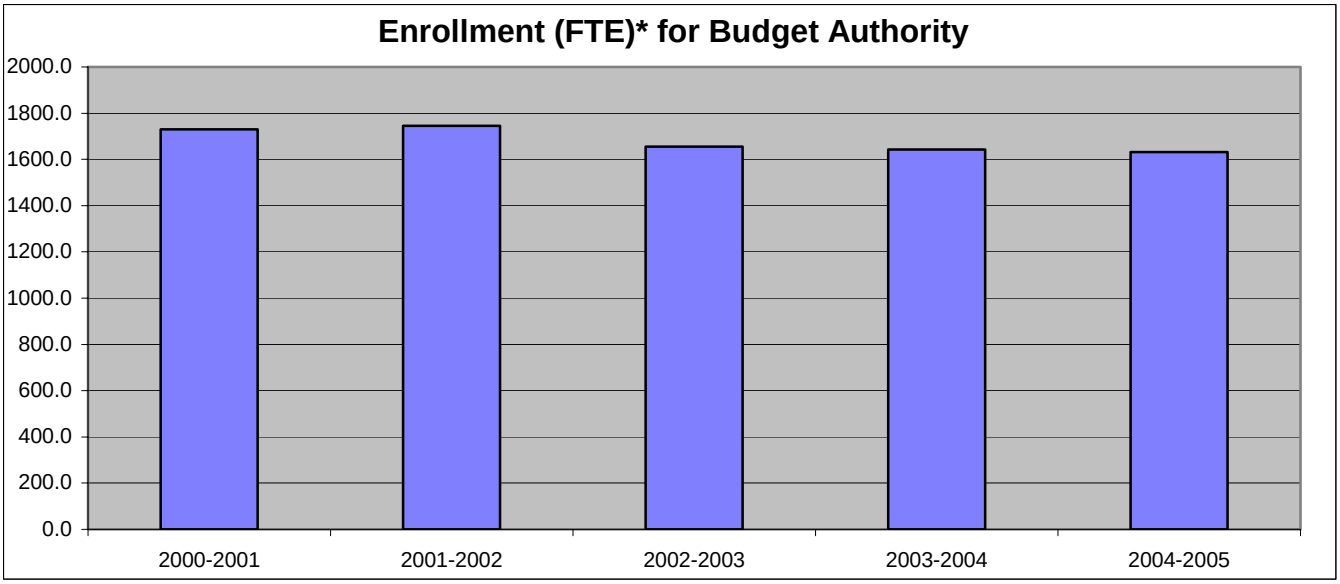
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

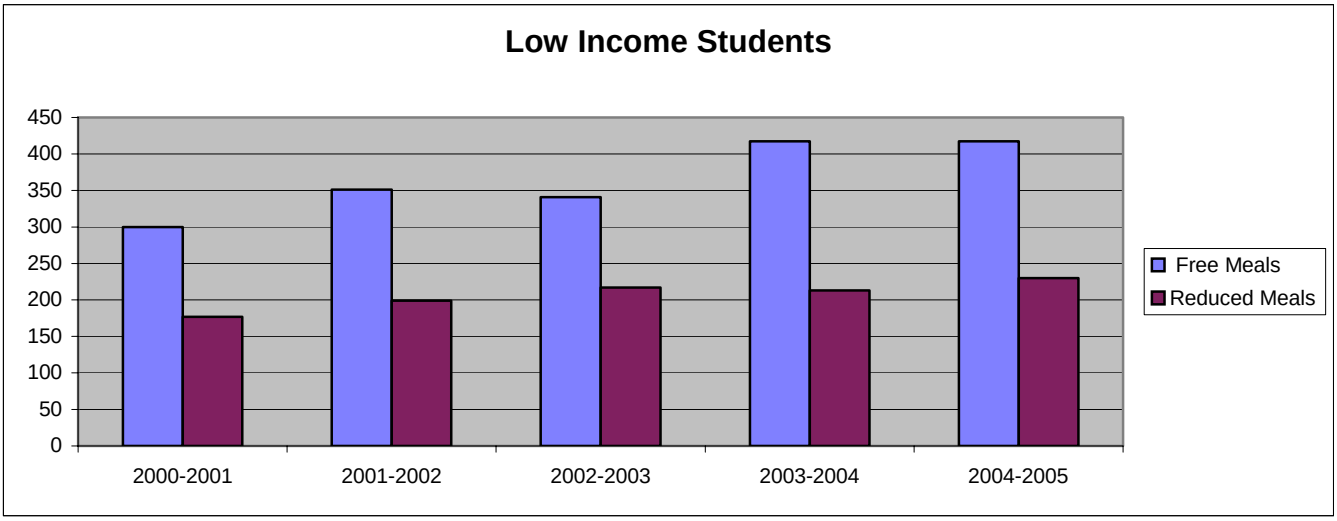
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,942,845	1,955	8,322,308	0		0	618,582
Supplemental General	2,235,711	166,776	1,370,267				698,668
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	1,025,347	719,928		0	75,000	0	230,419
Driver Training	71,178	61,686	9,492		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	740,947	154,251	7,730	262,167	261	50,000	266,538
Professional Development	69,155	29,155	0	0	0	40,000	0
Parent Education Program	27,446	0	14,879	0	0	13,000	0
Summer School	6,000	0		0	0	6,000	0
Special Education	1,417,734	172,275	0	0	1,000	1,304,459	0
Vocational Education	1,090,000			0	0	1,090,000	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	396,027	0	396,027				
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	465,969	5,297	xxxxxxxxxxx	474,946	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	16,488,359	1,311,323	10,120,703	737,113	76,261	2,503,459	1,814,207
Less Transfers	2,503,459						
TOTAL Budget Expenditures	$13,984,900						

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)*	1,730.0	1,745.7	1%	1,655.0	-5%	1,642.5	-1%	1,632.5	-1%
Number of Students - Free Meals	300	351	17%	341	-3%	417	22%	417	0%
Number of Students - Reduced Meals	177	199	12%	217	9%	213	-2%	230	8%

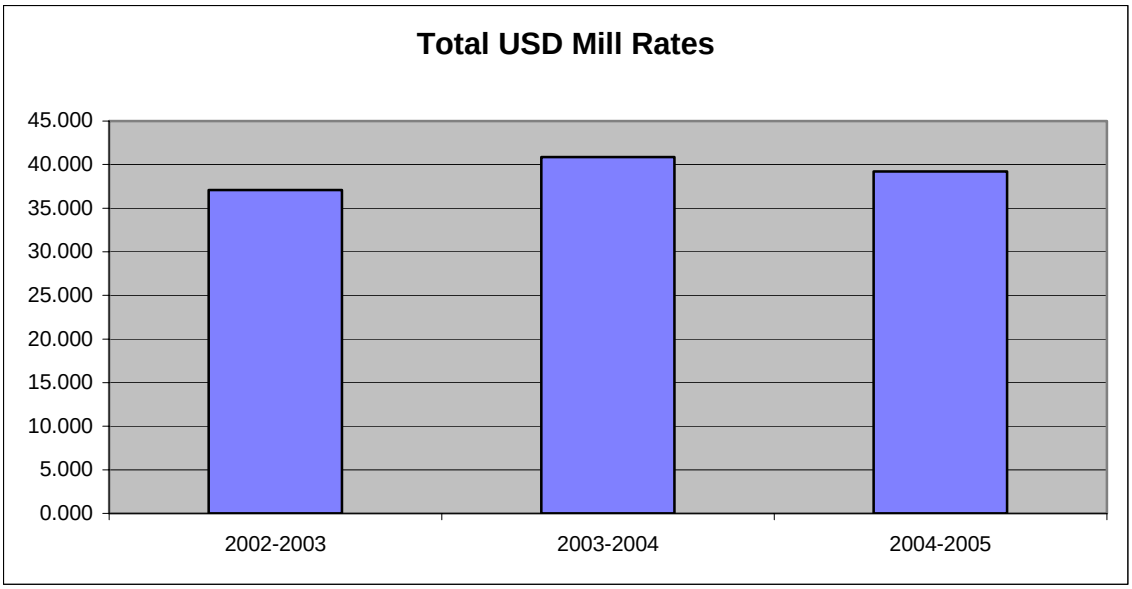




*FTE for state aid and budget authority purposes for general fund.

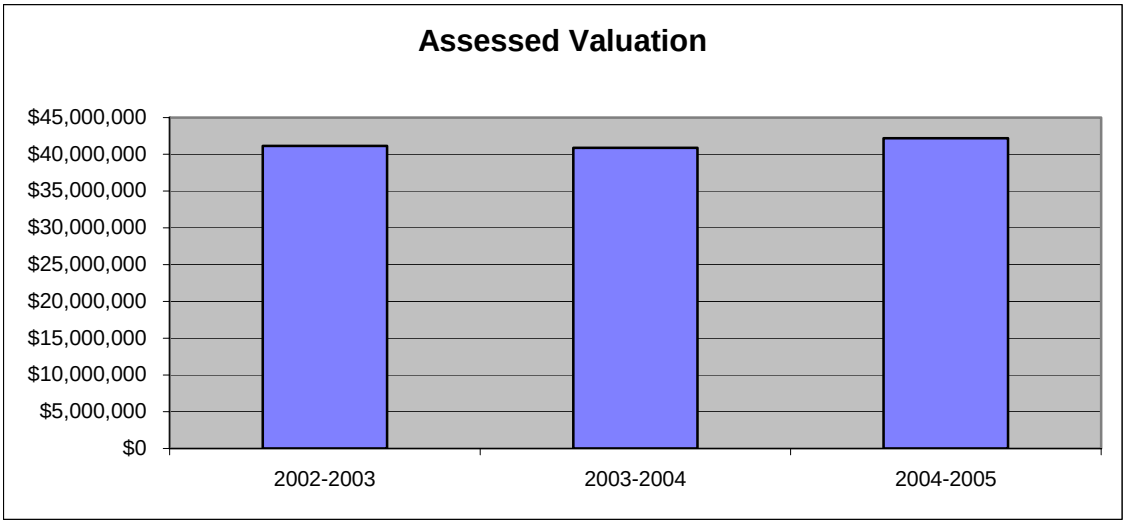
Miscellaneous Information
Mill Rates by Fund

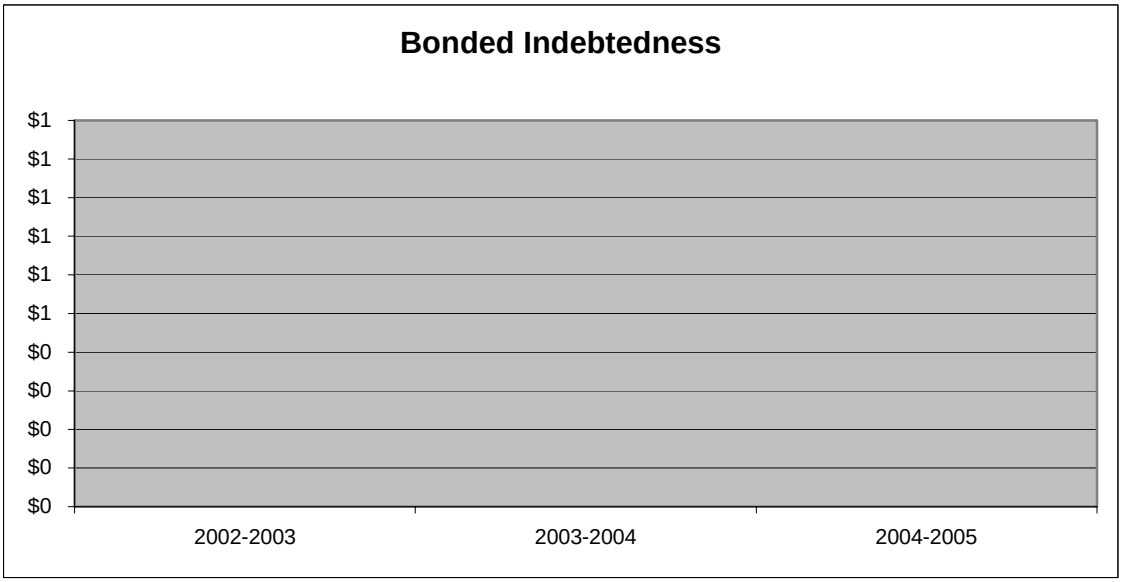
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.070	16.845	15.218
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.999	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**37.070**	**40.844**	**39.218**
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	$41,112,338	$40,865,377	$42,182,272
Bonded Indebtedness	0	0	0





USD# 506
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	10.4	692,861	66,621	10.4	707,572	68,036	10.4	711,943	68,456
Teachers (Full Time)	105.0	4,136,899	39,399	106.0	4,489,296	42,352	104.0	4,065,298	39,089
Other Certified (Licensed) Personnel	8.9	363,349	40,826	9.6	425,875	44,362	10.6	493,338	46,541
Classified Personnel	73.0	1,832,109	25,097	72.6	1,948,515	26,839	74.6	2,035,986	27,292
Substitutes/Temporary Help	XXXXXXX	125,421	XXXXXXXXXXX	XXXXXXX	137,282	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