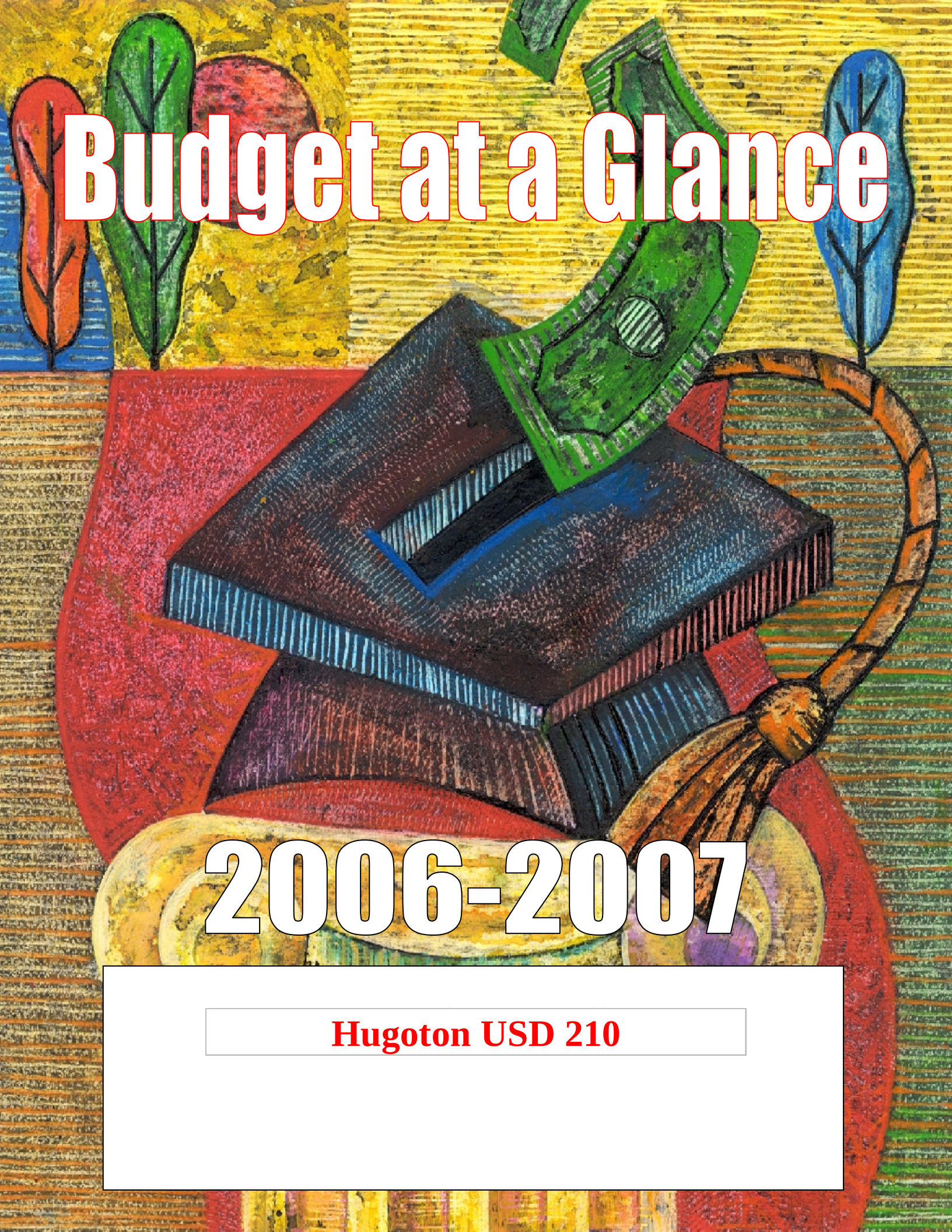

Budget at a Glance

2006-2007

Hugoton USD 210

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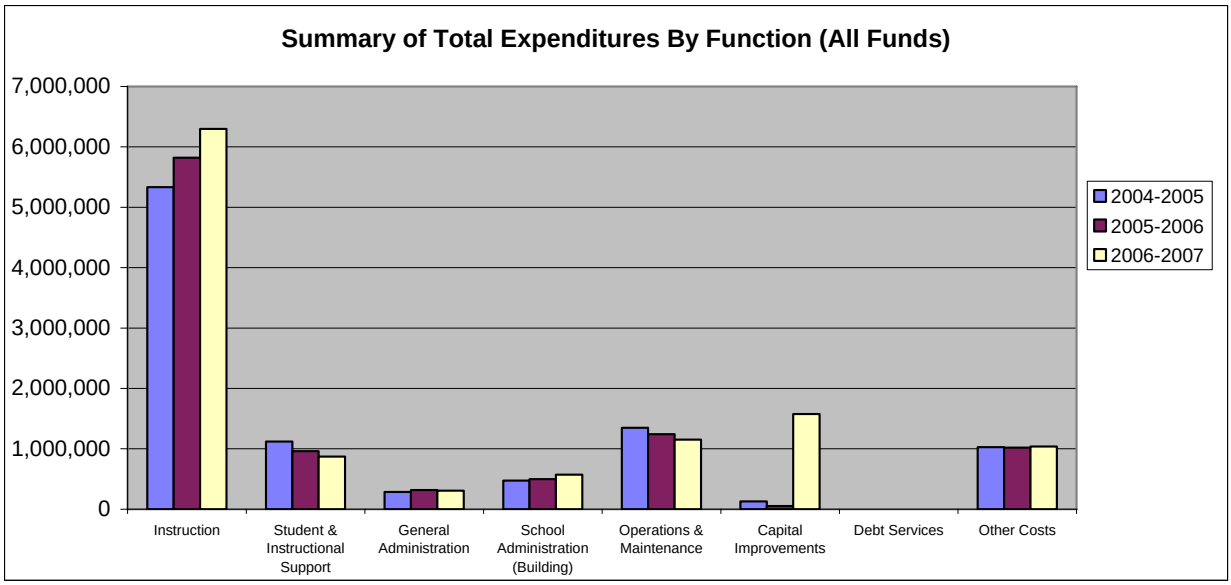
Summary of Total Expenditures By Function
(All Funds)

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	5,334,252	55%	5,822,174	59%	9%	6,298,673	53%	8%
Student & Instructional Support	1,120,280	12%	962,619	10%	-14%	871,309	7%	-9%
General Administration	285,985	3%	317,462	3%	11%	307,038	3%	-3%
School Administration (Building)	473,048	5%	498,512	5%	5%	572,205	5%	15%
Operations & Maintenance	1,347,979	14%	1,242,243	13%	-8%	1,153,008	10%	-7%
Capital Improvements	129,202	1%	52,116	1%	-60%	1,575,000	13%	2922%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,029,384	11%	1,019,801	10%	-1%	1,036,837	9%	2%
Total Expenditures	9,720,130	100%	9,914,927	100%	2%	11,814,070	100%	19%
Amount per Pupil	$9,629		$9,557		-1%	$11,759		23%

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, 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.

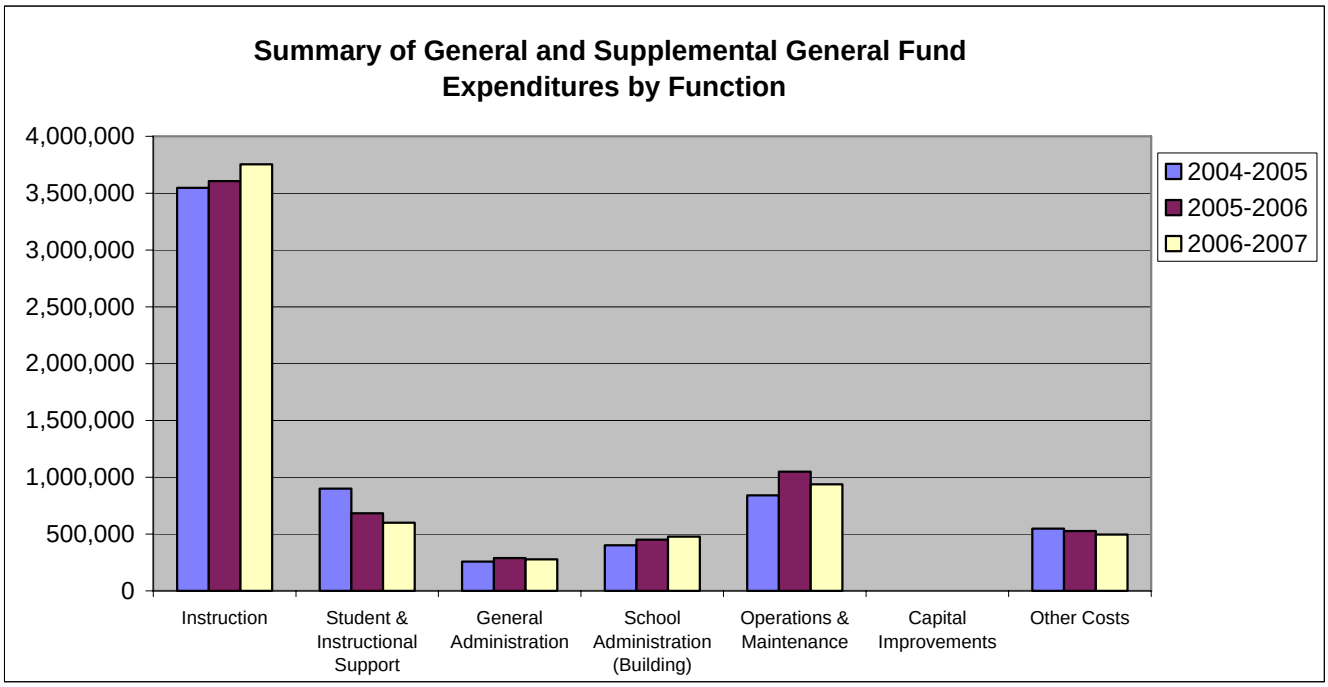
Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

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 & 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services – 5100 Transfers - 5200



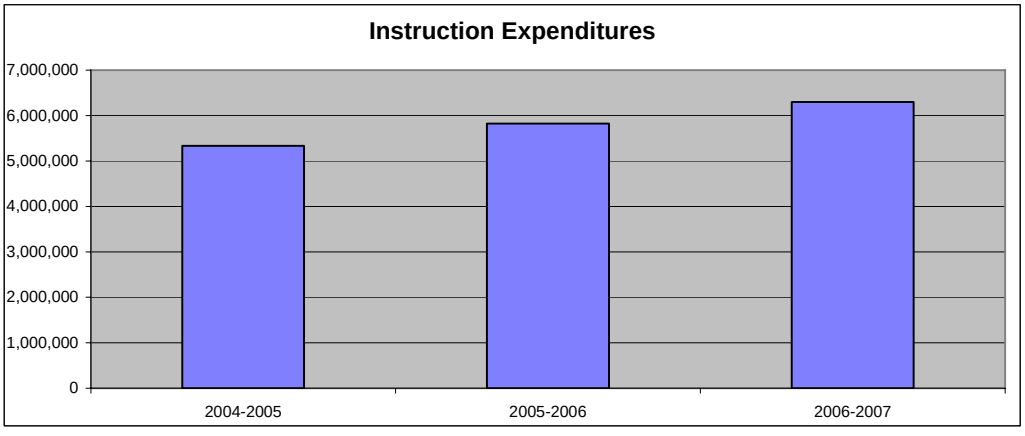
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	3,546,499	55%	3,606,244	55%	2%	3,754,015	57%	4%
Student & Instructional Support	900,850	14%	683,046	10%	-24%	599,647	9%	-12%
General Administration	257,359	4%	289,682	4%	13%	277,222	4%	-4%
School Administration (Building)	401,899	6%	451,238	7%	12%	477,546	7%	6%
Operations & Maintenance	841,060	13%	1,048,747	16%	25%	937,994	14%	-11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	547,757	8%	527,329	8%	-4%	495,976	8%	-6%
Total Expenditures	6,495,424	100%	6,606,286	100%	2%	6,542,400	100%	-1%
Amount per Pupil	$6,434		$6,368		-1%	$6,512		2%



Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	3,480,976		3,509,252	1%		3,154,686	-10%
Federal Funds	681,690		635,497	-7%		584,603	-8%
Supplemental General	65,523		96,992	48%		599,329	518%
At Risk (4yr Old)			0			129,480	0%
At Risk (K-12)			315,444			497,635	58%
Bilingual Education	57,647		84,714	47%		169,043	100%
Capital Outlay	43,571		19,865	-54%		50,000	152%
Driver Education	13,022		13,570	4%		15,000	11%
Declining Enrollment			0			0	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	29,035		32,828	13%		36,000	10%
Special Education	611,887		609,403	0%		670,888	10%
Vocational Education	180,475		170,957	-5%		179,986	5%
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	151,075		178,011	18%		212,023	19%
Contingency Reserve	97		111,536	######			
Text Book & Student Material	19,254		44,105	129%			
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	5,334,252		5,822,174	9%		6,298,673	8%
Enrollment (FTE)*	1,009.5		1,037.5	3%		1,004.7	-3%
Amount per Pupil	5,284		5,612	6%		6,269	12%
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	5,334,252		5,822,174	9%		6,298,673	8%



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.

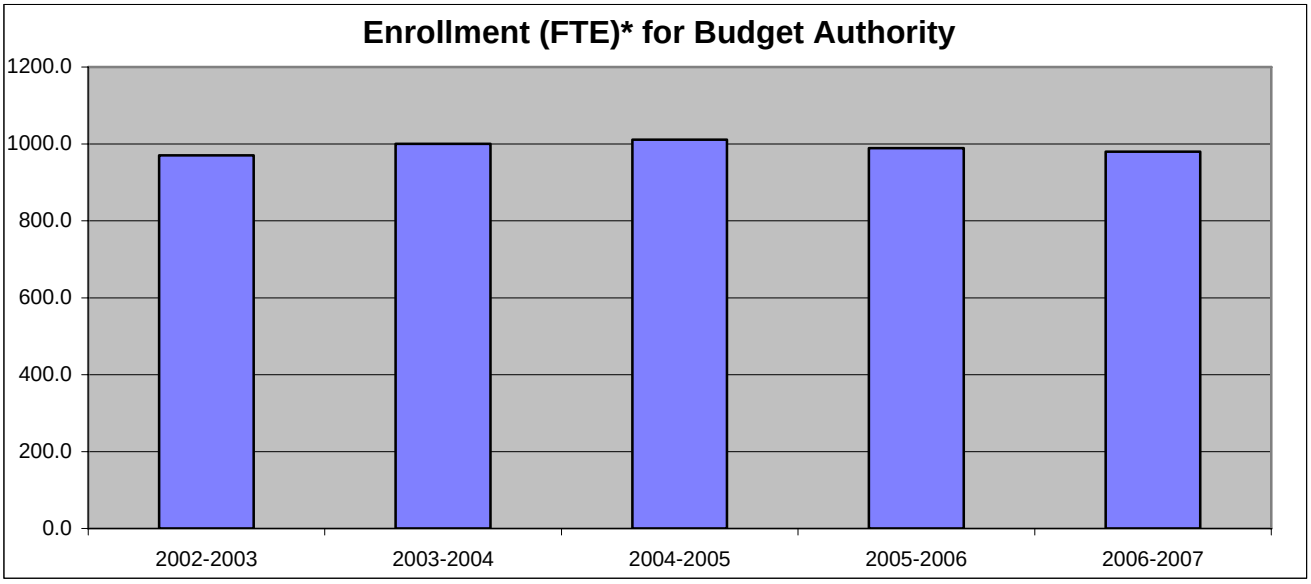
*Enrollment (FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

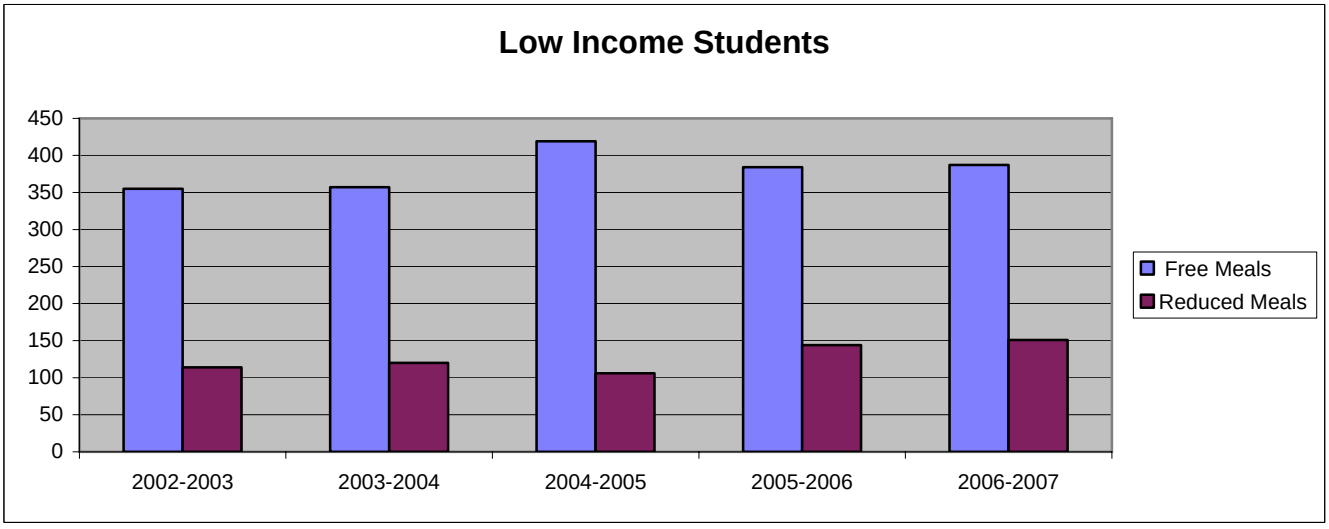
Sources of Revenue and Proposed Budget for 2006-07

	2006-07		Estimated Sources of Revenue--2006-07				
	Amount	July 1, 2006	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,742,024	0	502,910	0		0	6,246,364
Supplemental General	1,430,000	31,937	0				1,398,063
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	129,480	0		0	0	129,480	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	497,635	0		0	0	497,635	0
Bilingual Education	169,043	0		0	0	169,043	0
Capital Outlay	2,000,000	1,549,558	0	0	118,000	0	802,458
Driver Training	15,000	43,824	4,095		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	430,000	85,956	5,004	219,992	0	50,000	105,687
Professional Development	60,000	80,162	5,221	0	0	45,000	0
Parent Education Program	39,488	0	23,932	0	0	15,556	0
Summer School	36,000	46,459		0	0	30,000	0
Special Education	700,000	303,605	0	0	0	502,910	0
Vocational Education	190,000	0		0	0	190,000	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	348,605	0	348,605				
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	656,419	0	xxxxxxxxxxx	656,419	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
SUBTOTAL	13,443,694	2,141,501	889,767	876,411	118,000	1,629,624	8,552,572
Less Transfers	1,629,624						
TOTAL Budget Expenditures	$11,814,070						

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	970.3	1,000.4	3%	1,010.9	1%	988.9	-2%	979.7	-1%
Number of Students - Free Meals	355	357	1%	419	17%	384	-8%	387	1%
Number of Students - Reduced Meals	114	120	5%	106	-12%	144	36%	151	5%

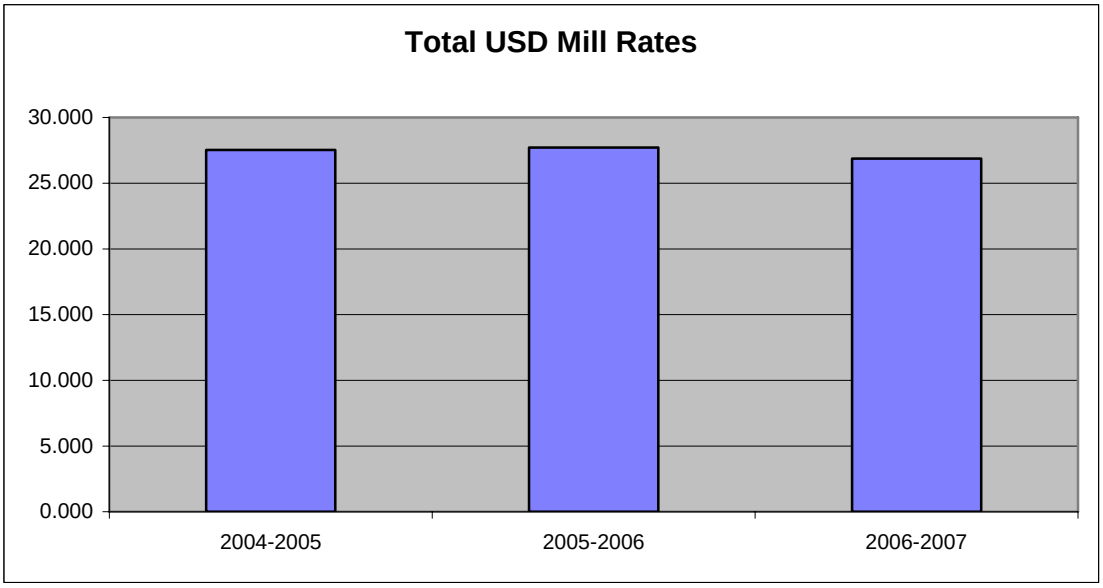




*FTE for state aid and budget authority purposes for the general fund.

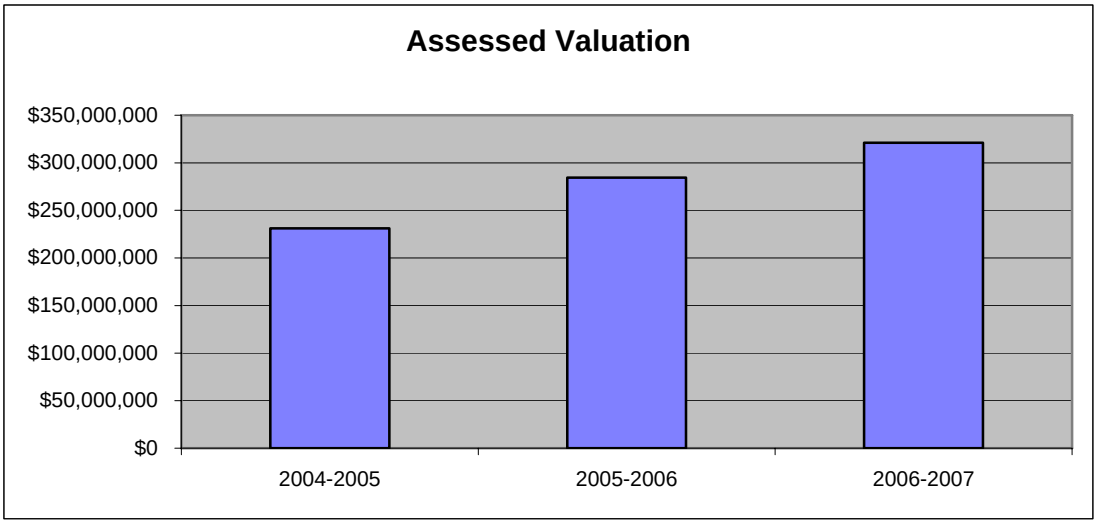
Miscellaneous Information
Mill Rates by Fund

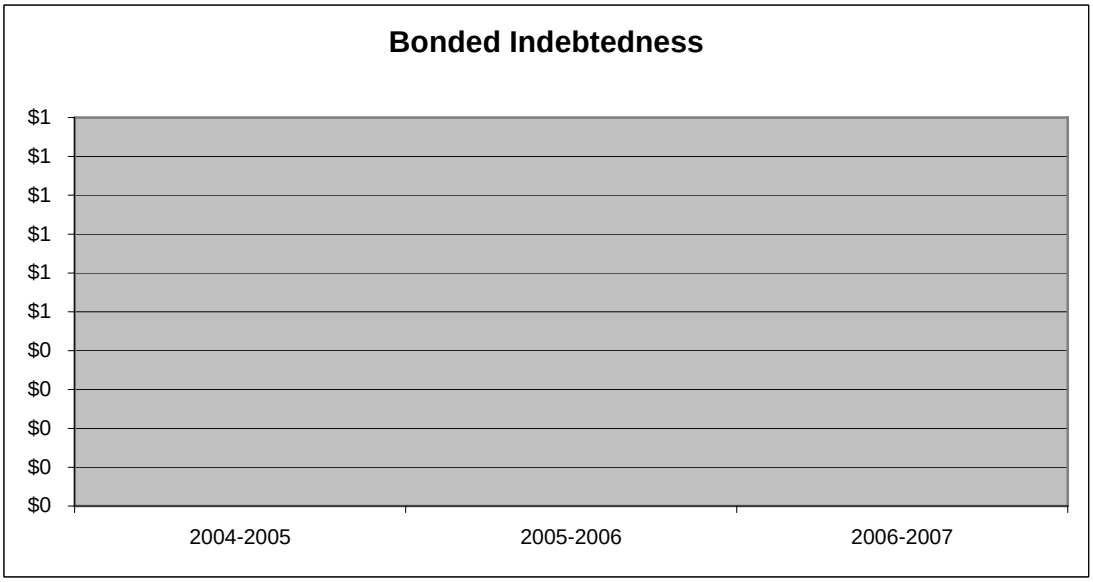
	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	5.028	5.211	4.372
Adult Education	0.000	0.000	0.000
Capital Outlay	2.500	2.500	2.500
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**27.528**	**27.711**	**26.872**
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	2.250	2.250	2.197
Recreation Commission Employee Benefit	0.082	0.087	0.061
TOTAL OTHER	**2.332**	**2.337**	**2.258**



Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$231,153,558	$284,521,582	$321,157,930
Bonded Indebtedness	0	0	0





USD# 210
AVERAGE SALARY

	2004-05 Actual			2005-06 Actual			2006-07 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.0	666,960	51,305	7.0	463,942	66,277	7.0	491,477	70,211
Teachers (Full Time)	77.0	3,055,526	39,682	80.0	3,377,965	42,225	81.0	3,780,373	46,671
Other Certified (Licensed) Personnel	6.5	300,796	46,276	7.5	342,986	45,731	6.0	284,808	47,468
Classified Personnel	70.0	966,235	13,803	78.0	1,747,573	22,405	78.0	1,878,198	24,079
Substitutes/Temporary Help	XXXXXXX	93,094	XXXXXXXXXXX	XXXXXXX	238,473	XXXXXXXXXXX	XXXXXXX	230,000	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