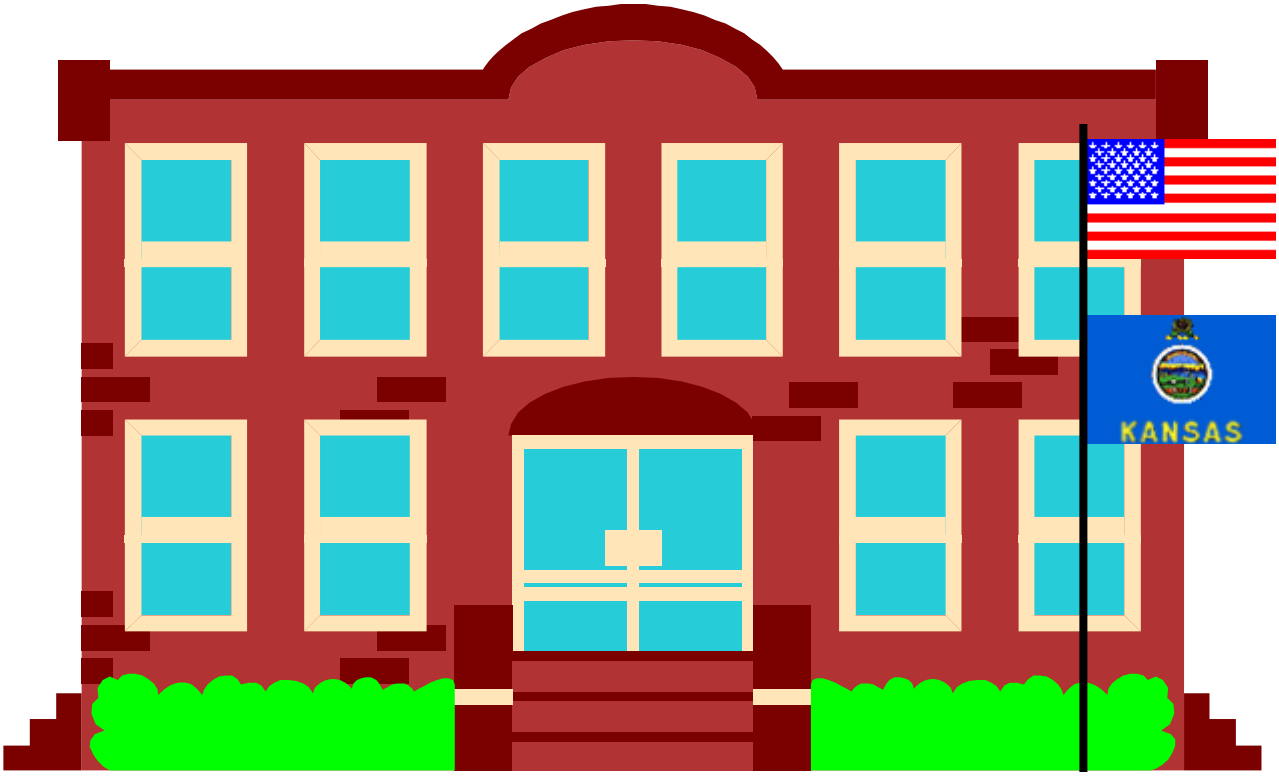
Budget at a Glance
2007-08



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Summary of Total Expenditures By Function
(All Funds)

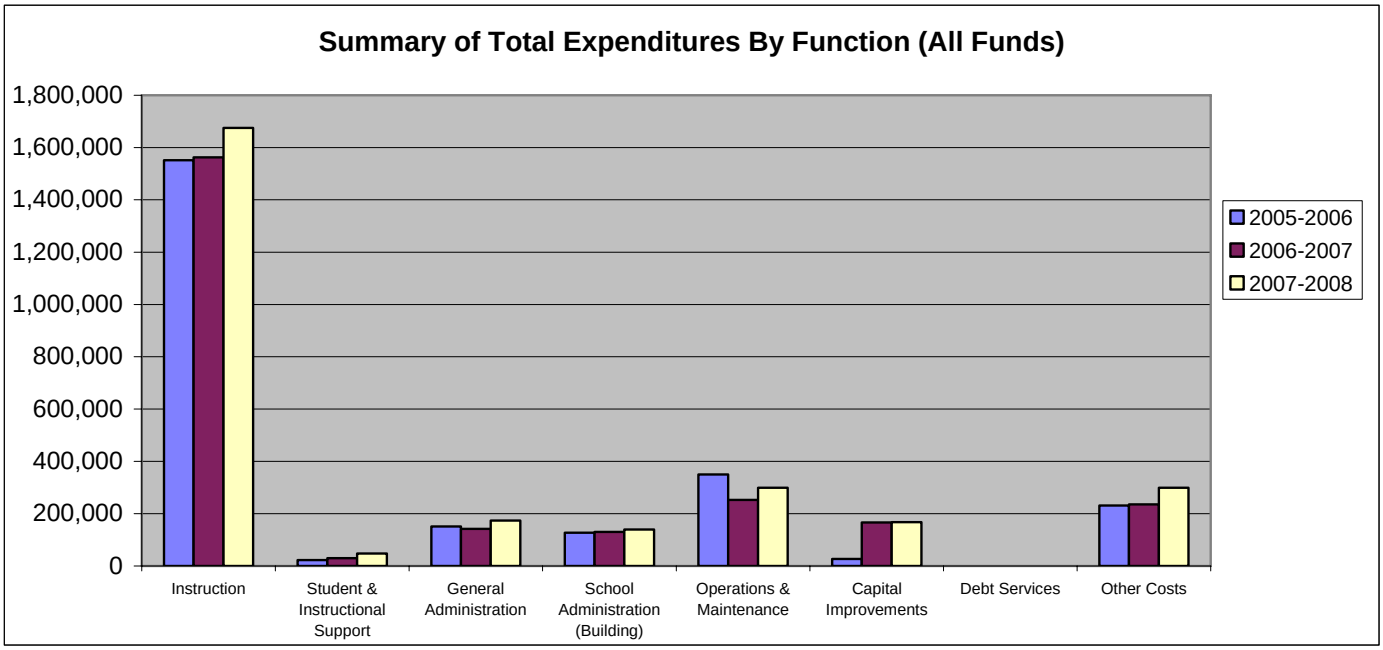
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	1,551,333	63%	1,562,889	62%	1%	1,675,606	60%	7%
Student & Instructional Support	22,498	1%	29,931	1%	33%	47,692	2%	59%
General Administration	151,549	6%	141,649	6%	-7%	173,294	6%	22%
School Administration (Building)	127,226	5%	130,335	5%	2%	139,197	5%	7%
Operations & Maintenance	349,879	14%	252,264	10%	-28%	299,342	11%	19%
Capital Improvements	26,582	1%	165,813	7%	524%	167,863	6%	1%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	231,482	9%	235,426	9%	2%	299,150	11%	27%
Total Expenditures	2,460,549	100%	2,518,307	100%	2%	2,802,144	100%	11%
Amount per Pupil	$13,373		$13,991		5%	$14,297		2%

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.

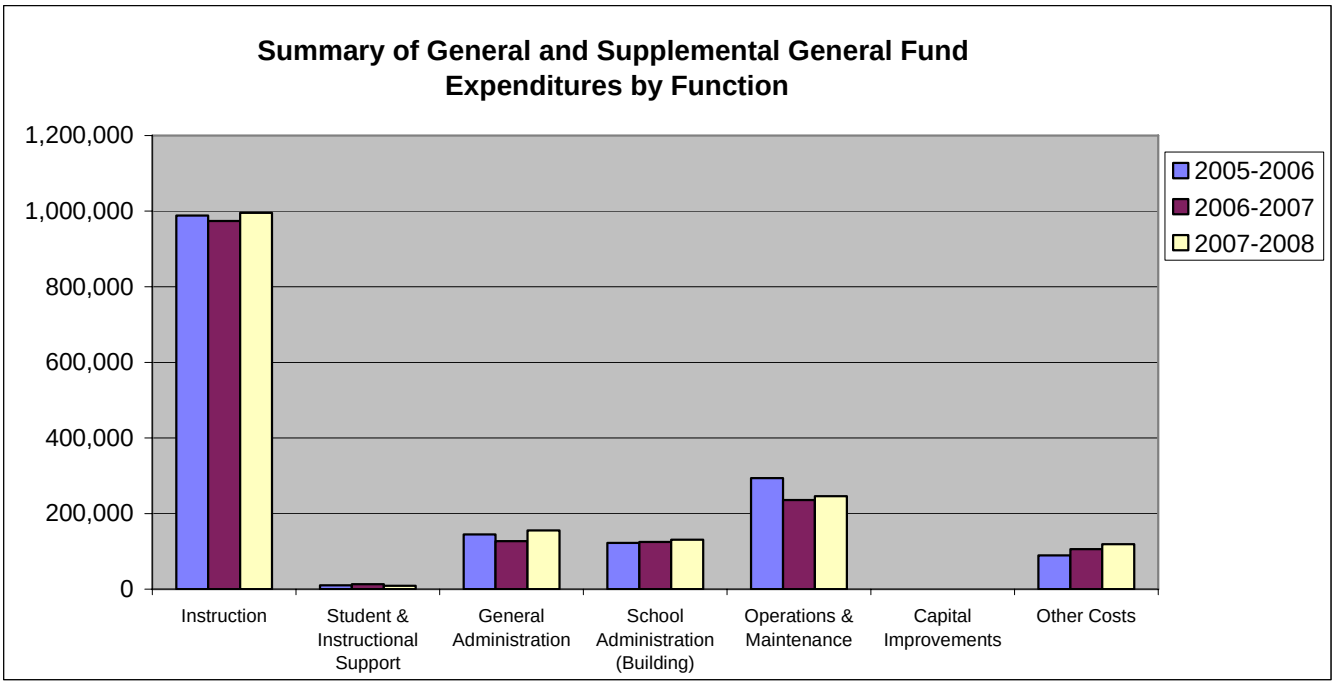
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 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

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	988,773	60%	974,276	62%	-1%	995,650	60%	2%
Student & Instructional Support	10,098	1%	13,058	1%	29%	8,700	1%	-33%
General Administration	144,680	9%	126,869	8%	-12%	155,300	9%	22%
School Administration (Building)	122,175	7%	124,960	8%	2%	130,640	8%	5%
Operations & Maintenance	293,870	18%	235,894	15%	-20%	246,100	15%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	89,030	5%	105,847	7%	19%	119,010	7%	12%
Total Expenditures	1,648,626	100%	1,580,904	100%	-4%	1,655,400	100%	5%
Amount per Pupil	$8,960		$8,783		-2%	$8,446		-4%



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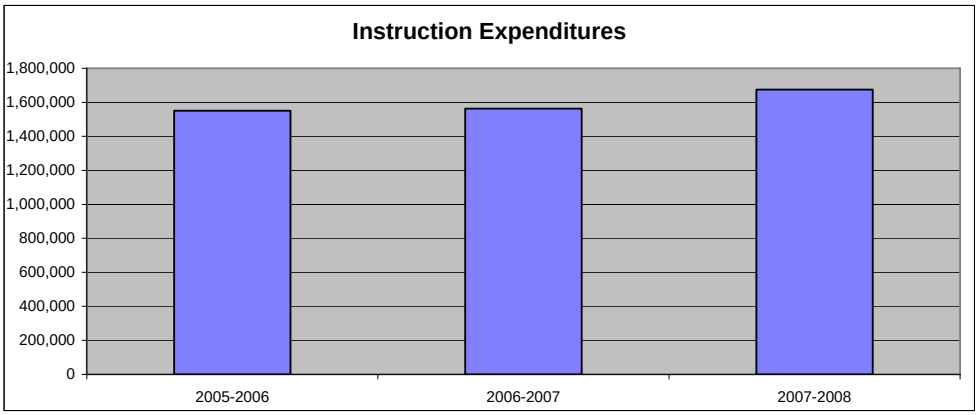
Instruction Expenditures (1000)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	984,740		965,222	-2%		992,650	3%
Federal Funds	48,228		46,916	-3%		44,490	-5%
Supplemental General	4,033		9,054	124%		3,000	-67%
At Risk (4yr Old)	27,939		37,368	34%		34,400	-8%
At Risk (K-12)	41,718		109,365	162%		92,832	-15%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	8,742		7,683	-12%		8,000	4%
Driver Education	2,963		2,607	-12%		6,600	153%
Declining Enrollment	0		0	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	4,256		12,042	183%		13,200	10%
Special Education	263,832		278,233	5%		343,600	23%
Cost of Living			0			0	0%
Vocational Education	8,724		2,321	-73%		28,508	1128%
Gifts/Grants	37,475		31,708	-15%		41,817	32%
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	49,407		54,516	10%		66,509	22%
Contingency Reserve	59,032		0	-100%			
Text Book & Student Material	10,244		5,854	-43%			
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	1,551,333		1,562,889	1%		1,675,606	7%
Enrollment (FTE)*	184.0		180.0	-2%		196.0	9%
Amount per Pupil	8,431		8,683	3%		8,549	-2%
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	1,551,333		1,562,889	1%		1,675,606	7%



NOTE: Gifts/Grants include 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.

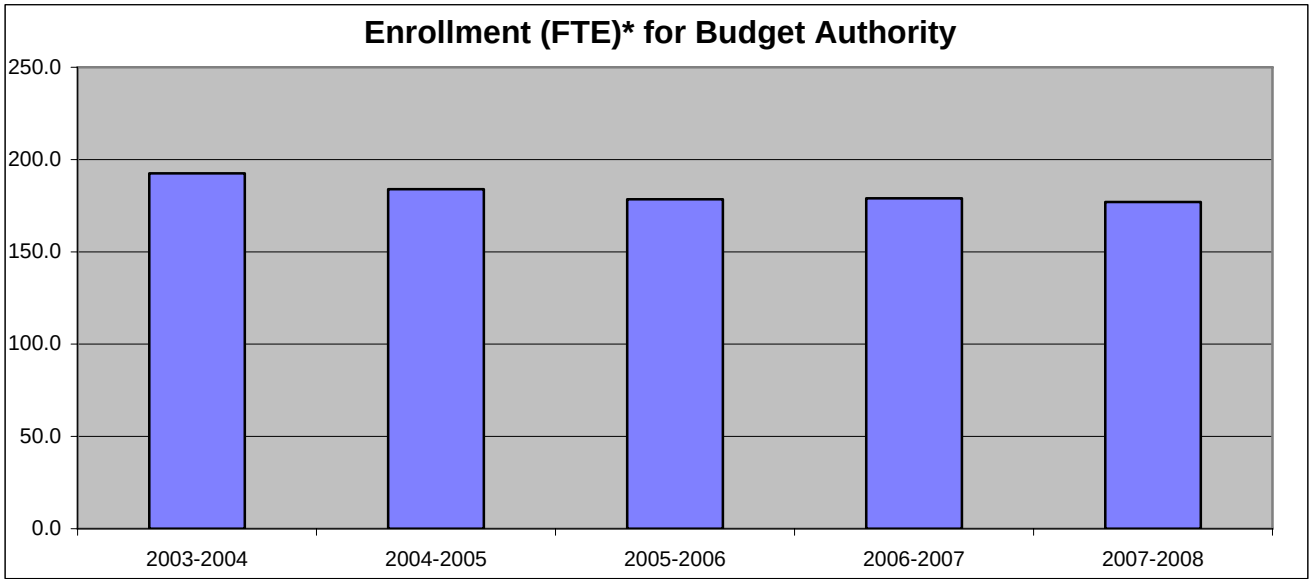
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

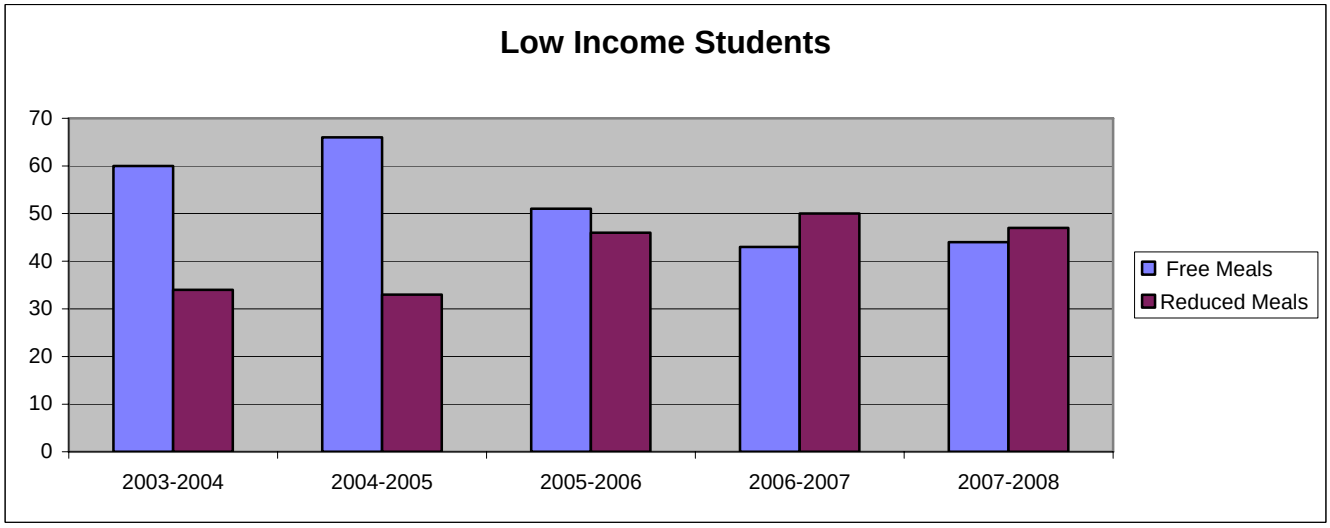
Sources of Revenue and Proposed Budget for 2007-08

	2007-08		Estimated Sources of Revenue--2007-08				
	Amount	July 1, 2007	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,803,400	586	1,536,790	0		0	266,024
Supplemental General	380,000	12,627	23,560				343,813
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	34,500	346		0	0	34,500	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	92,832	19,832		0	0	73,000	0
Bilingual Education	0	0		0	0	0	0
Capital Outlay	268,737	143,394	0	0	0	40,000	85,343
Driver Training	12,829	11,749	1,080		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	132,902	14,832	1,109	43,237	0	33,000	40,724
Professional Development	14,550	750	800	0	0	13,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	14,849	349		0	0	14,500	0
Special Education	363,862	63,862	0	0	0	300,000	0
Vocational Education	28,508	8,508		0	0	20,000	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	41,817	4,417					37,400
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	93,675	0	93,675				
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	47,683	0	xxxxxxxxxxx	47,683	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
SUBTOTAL	3,330,144	281,252	1,657,014	90,920	0	528,000	773,304
Less Transfers	528,000						
TOTAL Budget Expenditures	$2,802,144						

Other Information

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
Enrollment (FTE)*	192.5	184.0	-4%	178.5	-3%	179.0	0%	177.0	-1%
Number of Students - Free Meals	60	66	10%	51	-23%	43	-16%	44	2%
Number of Students - Reduced Meals	34	33	-3%	46	39%	50	9%	47	-6%

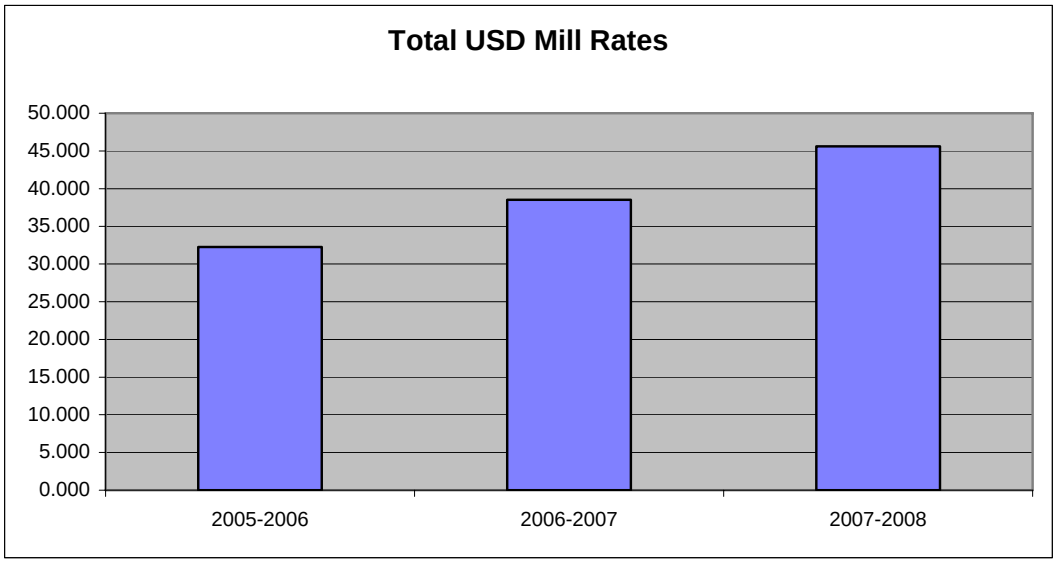




*FTE for state aid and budget authority purposes for the general fund.

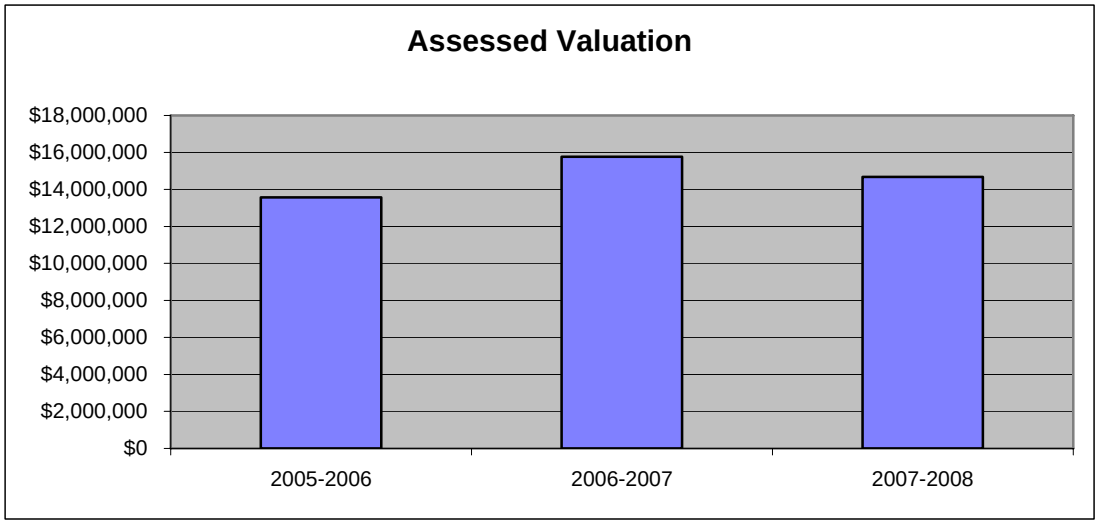
Miscellaneous Information
Mill Rates by Fund

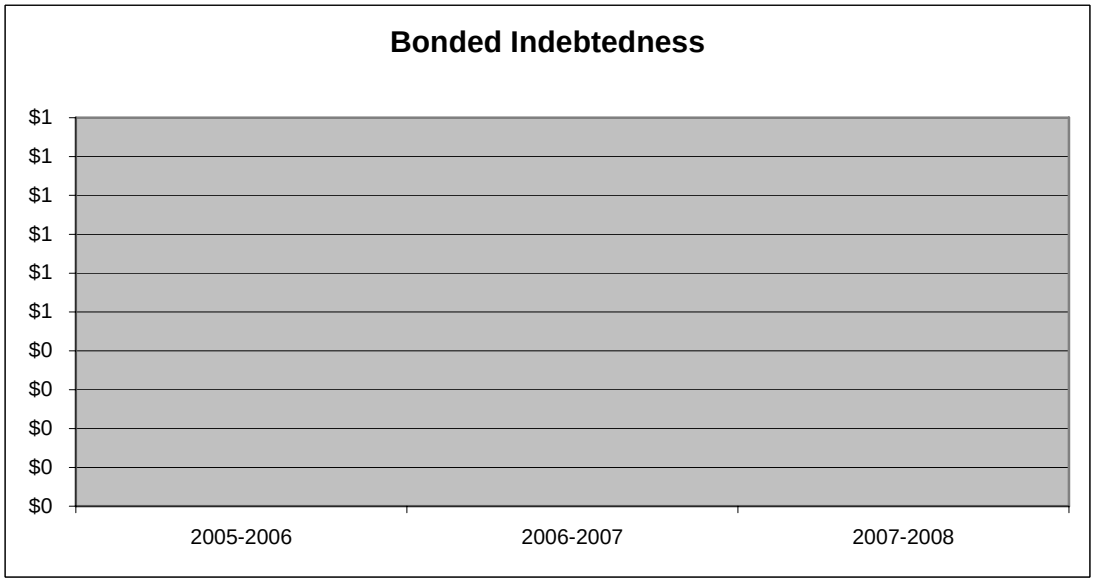
	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
General	20.000	20.000	20.000
Supplemental General	10.259	16.511	23.599
Adult Education	0.000	0.000	0.000
Capital Outlay	1.996	2.002	2.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	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	**32.255**	**38.513**	**45.599**
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

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
Assessed Valuation	$13,568,403	$15,761,149	$14,677,789
Bonded Indebtedness	0	0	0





USD# 326
AVERAGE SALARY

	2005-06 Actual			2006-07 Actual			2007-08 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certifie	1.5	104,671	69,781	1.5	105,359	70,239	1.5	105,359	70,239
Teachers (Full Time)	24.6	984,665	40,027	24.6	1,026,087	41,711	24.0	1,002,856	41,786
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	12.2	311,129	25,502	12.2	347,236	28,462	12.0	336,367	28,031
Substitutes/Temporary Help	XXXXX		XXXXXXXXX	XXXXX		XXXXXXXXX	XXXXX		XXXXXXXXX

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/Default.aspx?tabid=223

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://www.ksde.org/Default.aspx?tabid=229

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses