# Budget at a Glance

# 2003 - 2004

**USD 225**

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USD# 225

## Summary of Total Expenditures By Function
## (All Funds)

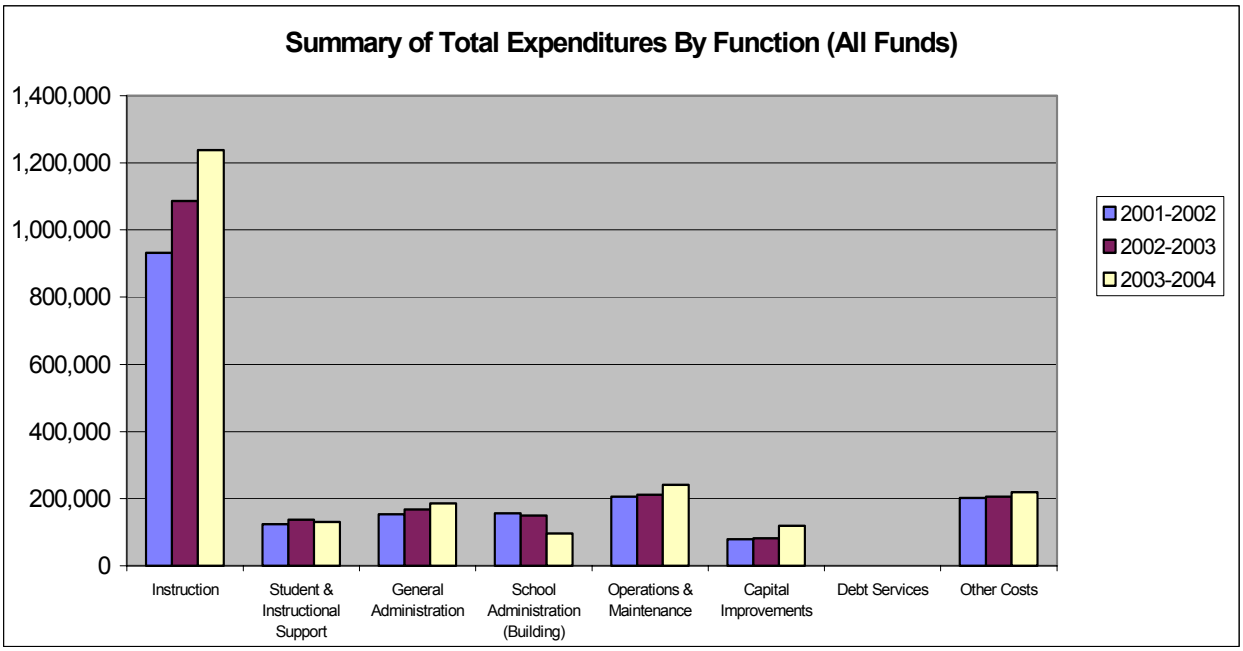
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 931,856 | 50% | 1,086,499 | 53% | 17% | 1,237,963 | 55% | 14% |
| Student & Instructional Support | 123,631 | 7% | 137,320 | 7% | 11% | 131,105 | 6% | -5% |
| General Administration | 152,911 | 8% | 168,568 | 8% | 10% | 186,415 | 8% | 11% |
| School Administration (Building) | 156,635 | 8% | 149,502 | 7% | -5% | 96,308 | 4% | -36% |
| Operations & Maintenance | 205,415 | 11% | 212,167 | 10% | 3% | 240,959 | 11% | 14% |
| Capital Improvements | 79,961 | 4% | 82,023 | 4% | 3% | 120,000 | 5% | 46% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 201,594 | 11% | 206,001 | 10% | 2% | 220,175 | 10% | 7% |
| **Total Expenditures** | 1,852,003 | 100% | 2,042,080 | 100% | 10% | 2,232,925 | 100% | 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, 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.

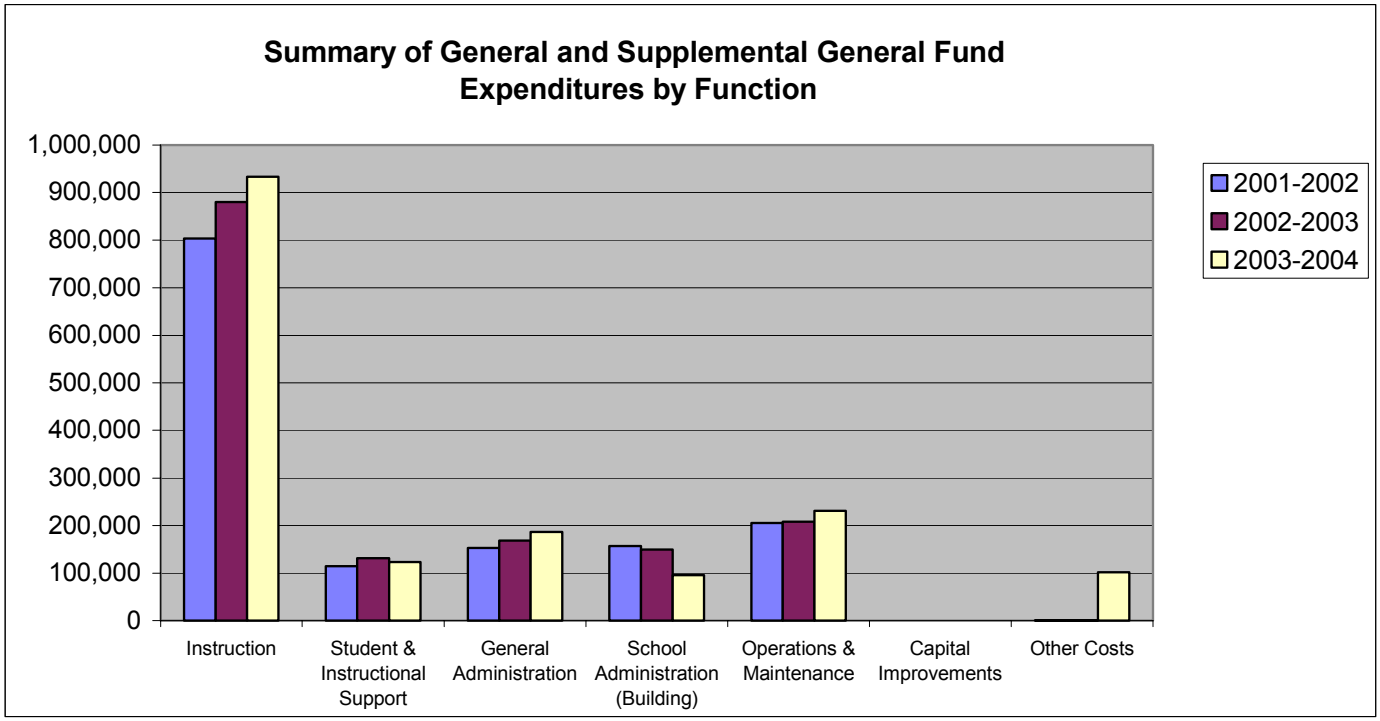
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



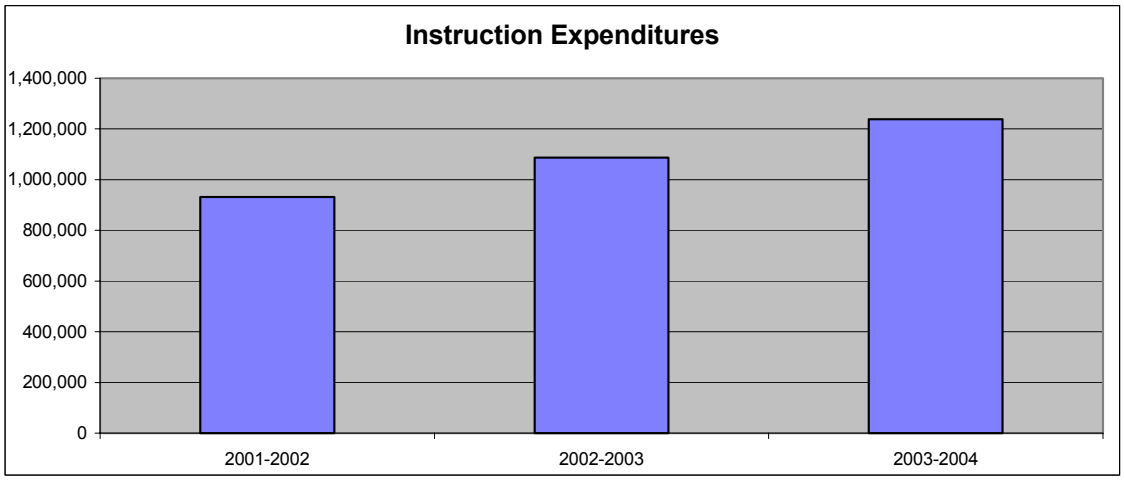
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 803,564 | 56% | 880,518 | 57% | 10% | 933,324 | 56% | 6% |
| Student & Instructional Support | 114,366 | 8% | 131,195 | 9% | 15% | 123,185 | 7% | -6% |
| General Administration | 152,911 | 11% | 168,568 | 11% | 10% | 186,415 | 11% | 11% |
| School Administration (Building) | 156,635 | 11% | 149,502 | 10% | -5% | 96,308 | 6% | -36% |
| Operations & Maintenance | 205,415 | 14% | 207,943 | 14% | 1% | 231,359 | 14% | 11% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 330 | 0% | 616 | 0% | 87% | 101,815 | 6% | 16428% |
| **Total Expenditures** | 1,433,221 | 100% | 1,538,342 | 100% | 7% | 1,672,406 | 100% | 9% |
| Amount per Pupil | $8,386 | | $9,001 | | 7% | $10,518 | | 17% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 717,230 | | 774,952 | 8% | | 825,324 | 7% |
| Federal Funds | 35,658 | | 32,553 | -9% | | 35,861 | 10% |
| Supplemental General | 86,334 | | 105,566 | 22% | | 108,000 | 2% |
| Bilingual Education | 3,870 | | 6,567 | 70% | | 10,000 | 52% |
| Capital Outlay | 14,316 | | 8,851 | -38% | | 94,461 | 967% |
| Driver Education | 8,950 | | 6,497 | -27% | | 7,300 | 12% |
| 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 | 54,032 | | 149,989 | 178% | | 157,017 | 5% |
| Technology Education | 0 | | 0 | 0% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 0 | | 0 | 0% | | 0 | 0% |
| 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% | | | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 11,466 | | 1,524 | -87% | | | |
| 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** | 931,856 | | 1,086,499 | 17% | | 1,237,963 | 14% |
| Enrollment (FTE)* | 170.9 | | 170.9 | 0% | | 159.0 | -7% |
| Amount per Pupil | 5,453 | | 6,358 | 17% | | 7,786 | 22% |
| | | | | | | | |
| 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** | 931,856 | | 1,086,499 | 17% | | 1,237,963 | 14% |




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.

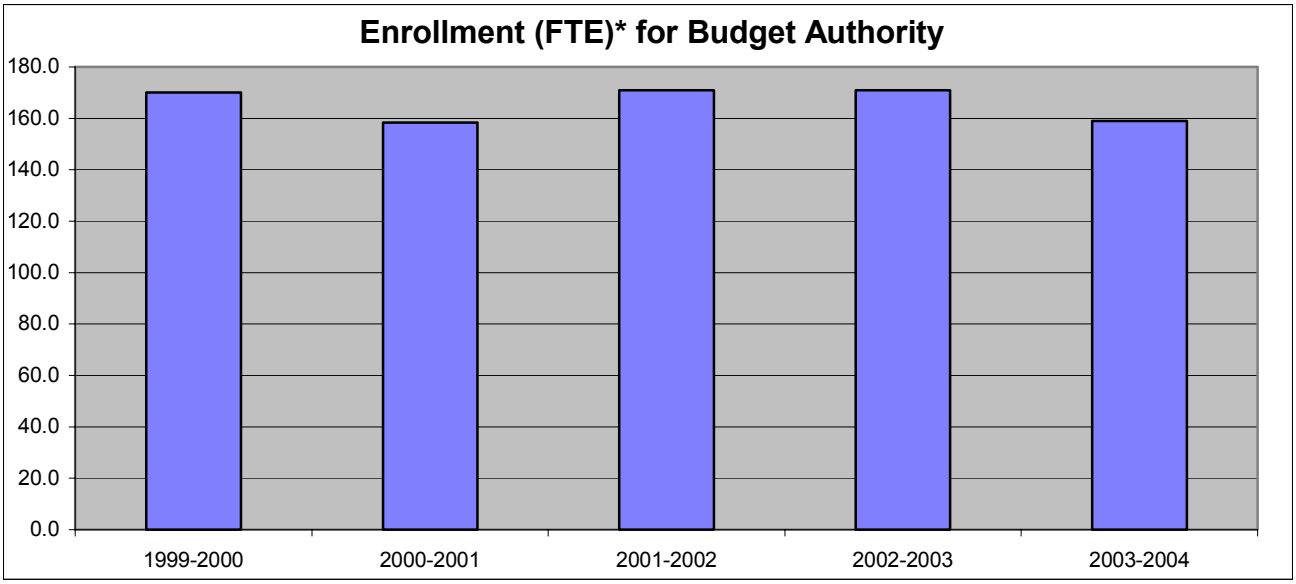
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

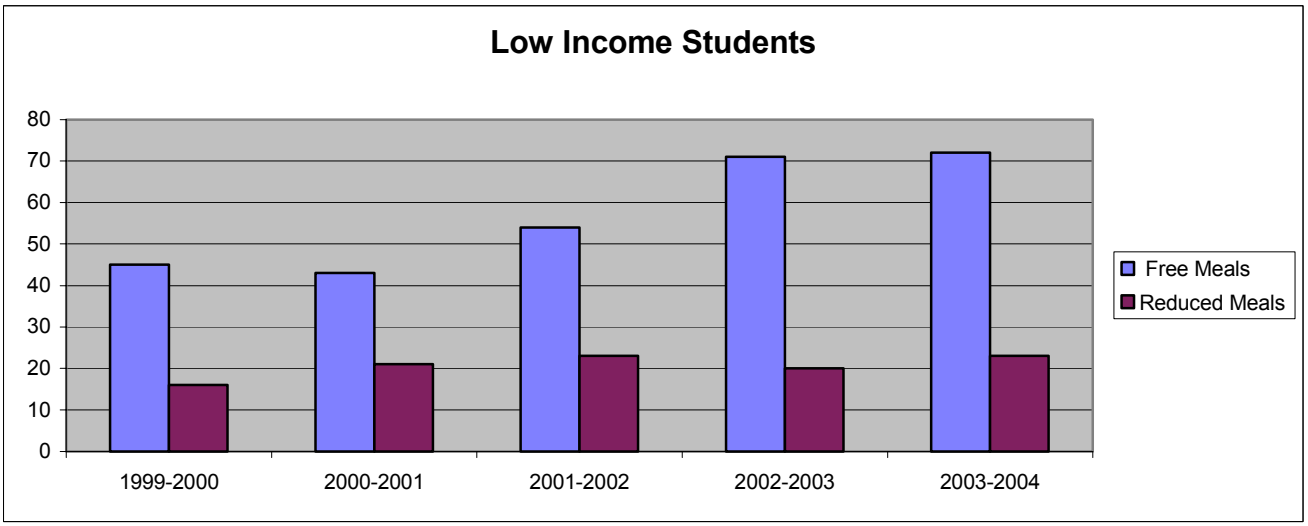
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 1,483,778 | 1,895 | 1,160,014 | 0 | | 0 | 321,869 |
| Supplemental General | 370,945 | 0 | 0 | | | | 370,945 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 10,000 | | | 0 | 0 | 10,000 | 0 |
| Capital Outlay | 214,461 | 183,969 | | 0 | 10,000 | 30,000 | 84,233 |
| Driver Training | 16,900 | 10,753 | 975 | | 0 | 5,172 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 109,724 | 29,724 | 1,184 | 37,568 | 0 | 12,221 | 29,027 |
| Professional Development | 7,920 | 2,714 | 2,000 | 0 | 0 | 7,000 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 165,653 | 47,729 | 0 | 0 | 0 | 117,924 | 0 |
| Vocational Education | 0 | | | 0 | 0 | 0 | 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 |
| 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 | 35,861 | 0 | xxxxxxxxxxx | 35,861 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 2,415,242 | 276,784 | 1,164,173 | 73,429 | 10,000 | 182,317 | 806,074 |
| Less Transfers | 182,317 | | | | | | |
| TOTAL Budget Expenditures | $2,232,925 | | | | | | |

## Other Information

| | 1999-2000 Actual | 2000-2001 Actual | % inc/ dec | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 170.1 | 158.4 | -7% | 170.9 | 8% | 170.9 | 0% | 159.0 | -7% |
| Number of Students - Free Meals | 45 | 43 | -4% | 54 | 26% | 71 | 31% | 72 | 1% |
| Number of Students - Reduced Meals | 16 | 21 | 31% | 23 | 10% | 20 | -13% | 23 | 15% |

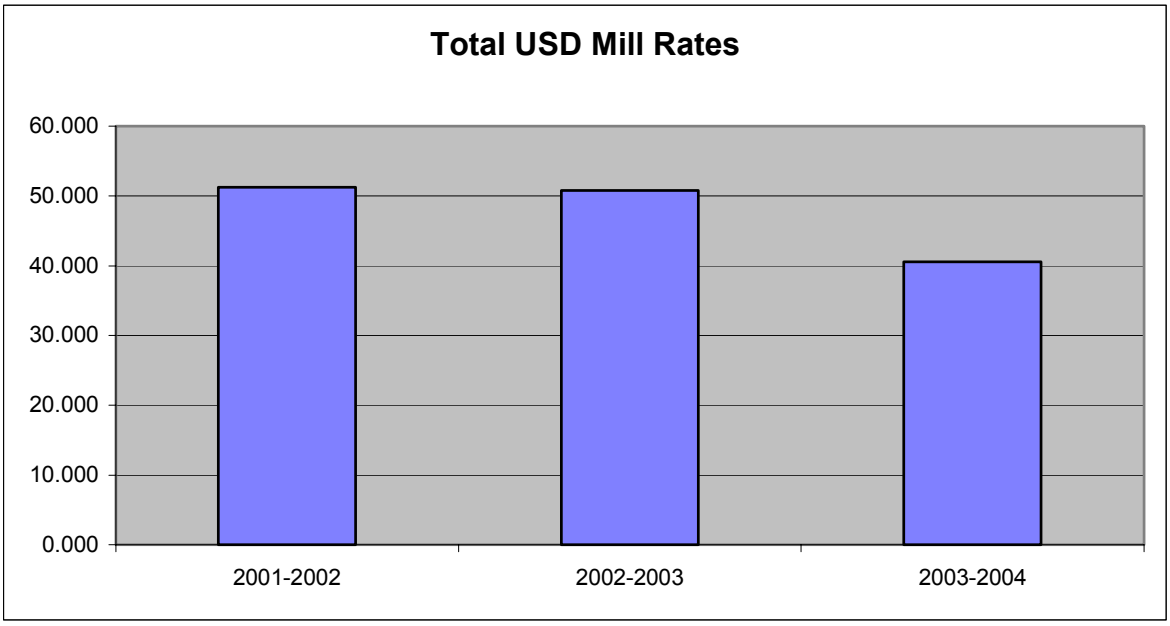



*FTE for state aid and budget authority purposes for general fund.

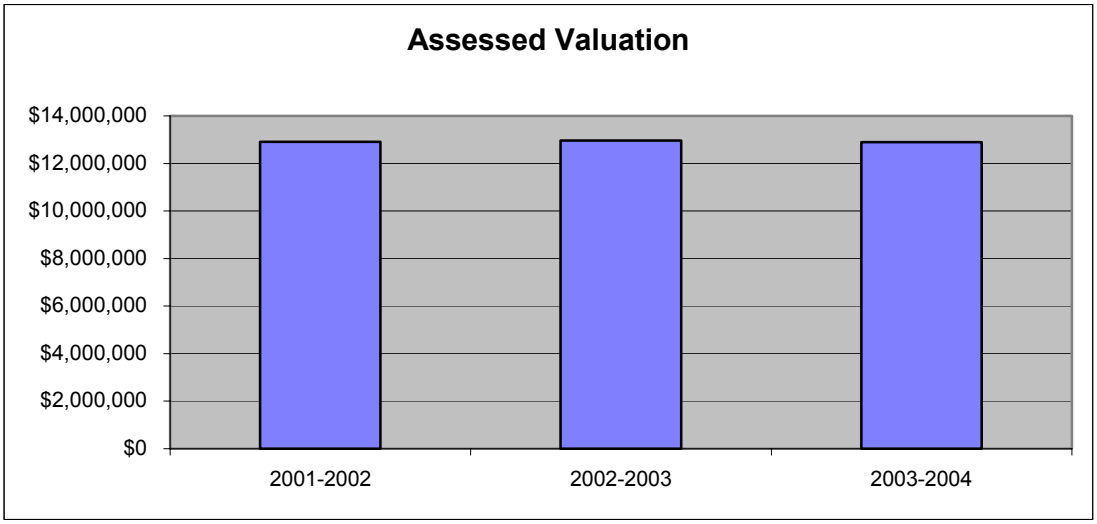
## Miscellaneous Information
## Mill Rates by Fund

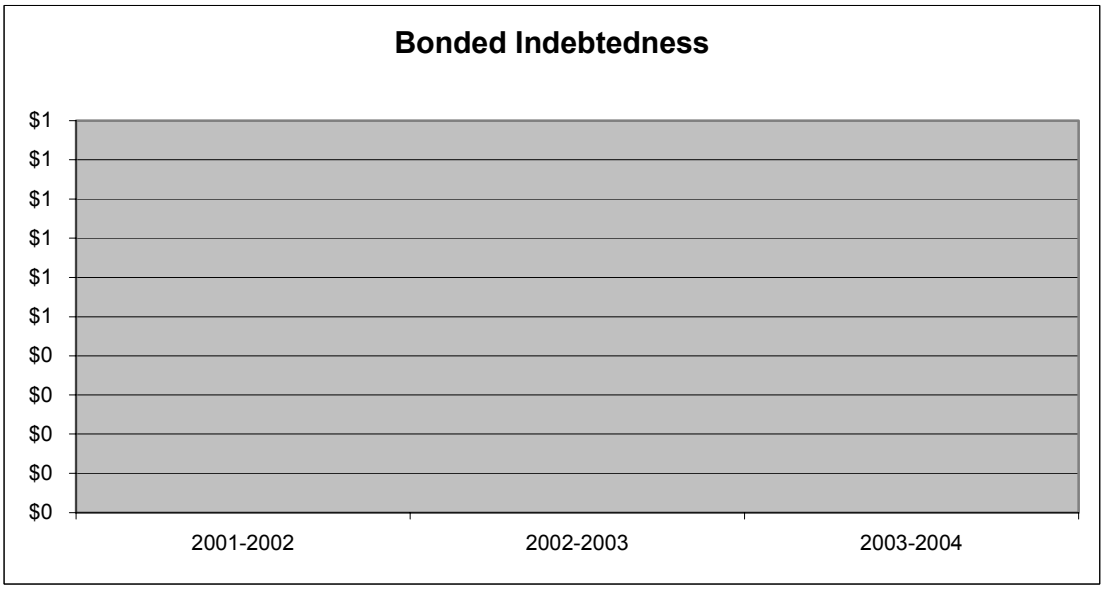
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 27.258 | 26.799 | 16.575 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 4.000 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| 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** | **51.258** | **50.799** | **40.575** |
| 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 | 2.000 | 2.000 | 2.000 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **2.000** | **2.000** | **2.000** |



## Other Information

| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| Assessed Valuation | $12,906,048 | $12,967,449 | $12,890,190 |
| Bonded Indebtedness | 0 | 0 | 0 |



USD# 225
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 5.5 | 218,658 | 39,756 | 4.5 | 179,022 | 39,783 |
| Teachers (Full Time) | 17.3 | 613,249 | 35,448 | 17.8 | 625,514 | 35,141 |
| Other Certified (Licensed) Personnel | 2.0 | 75,352 | 37,676 | 2.0 | 76,860 | 38,430 |
| Classified Personnel | 11.2 | 195,608 | 17,465 | 11.2 | 199,520 | 17,814 |
| Substitutes/Temporary Help | XXXXX | 11,343 | XXXXXXXXXXX | XXXXX | 11,500 | 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.html

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

**Kansas Building Report Card**
http://www.ksde.org/reportcard.html

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