Budget at a Glance

2003 - 2004

USD #269 - Palco

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Summary of Total Expenditures By Function
(All Funds)

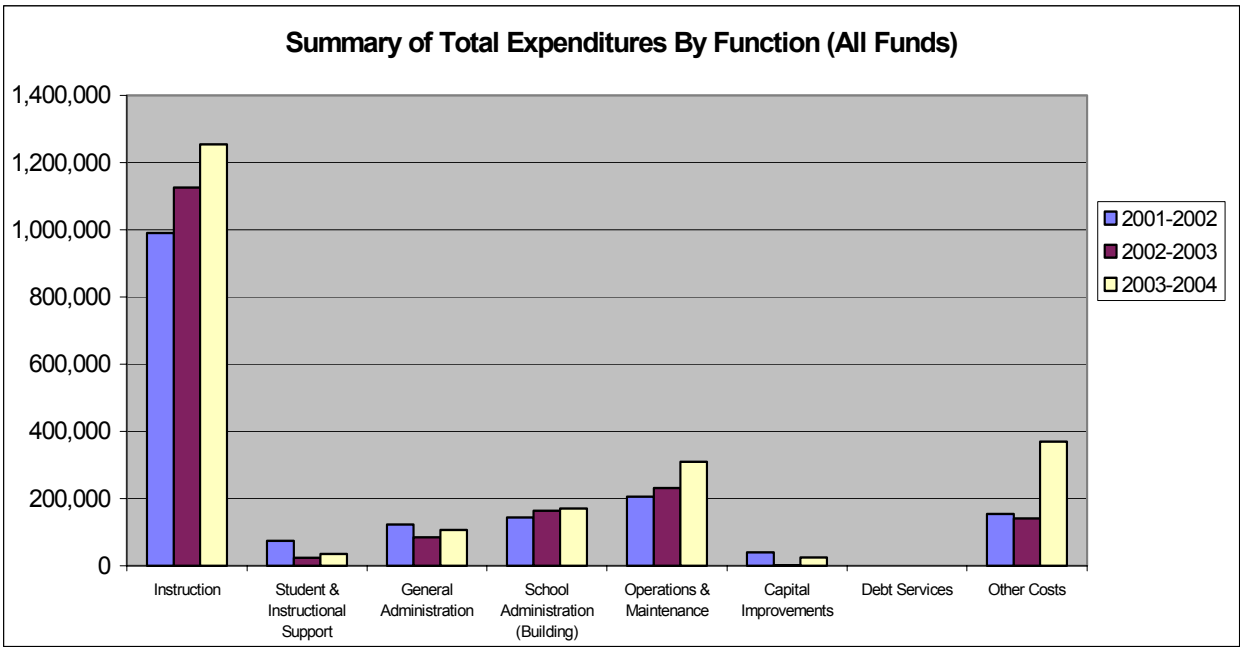
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	990,204	57%	1,125,454	64%	14%	1,253,656	55%	11%
Student & Instructional Support	74,354	4%	24,075	1%	-68%	35,216	2%	46%
General Administration	123,457	7%	84,577	5%	-31%	107,350	5%	27%
School Administration (Building)	143,986	8%	163,410	9%	13%	171,200	8%	5%
Operations & Maintenance	205,554	12%	231,223	13%	12%	309,623	14%	34%
Capital Improvements	39,828	2%	625	0%	-98%	25,000	1%	3900%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	154,502	9%	140,824	8%	-9%	369,193	16%	162%
Total Expenditures	1,731,885	100%	1,770,188	100%	2%	2,271,238	100%	28%

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.

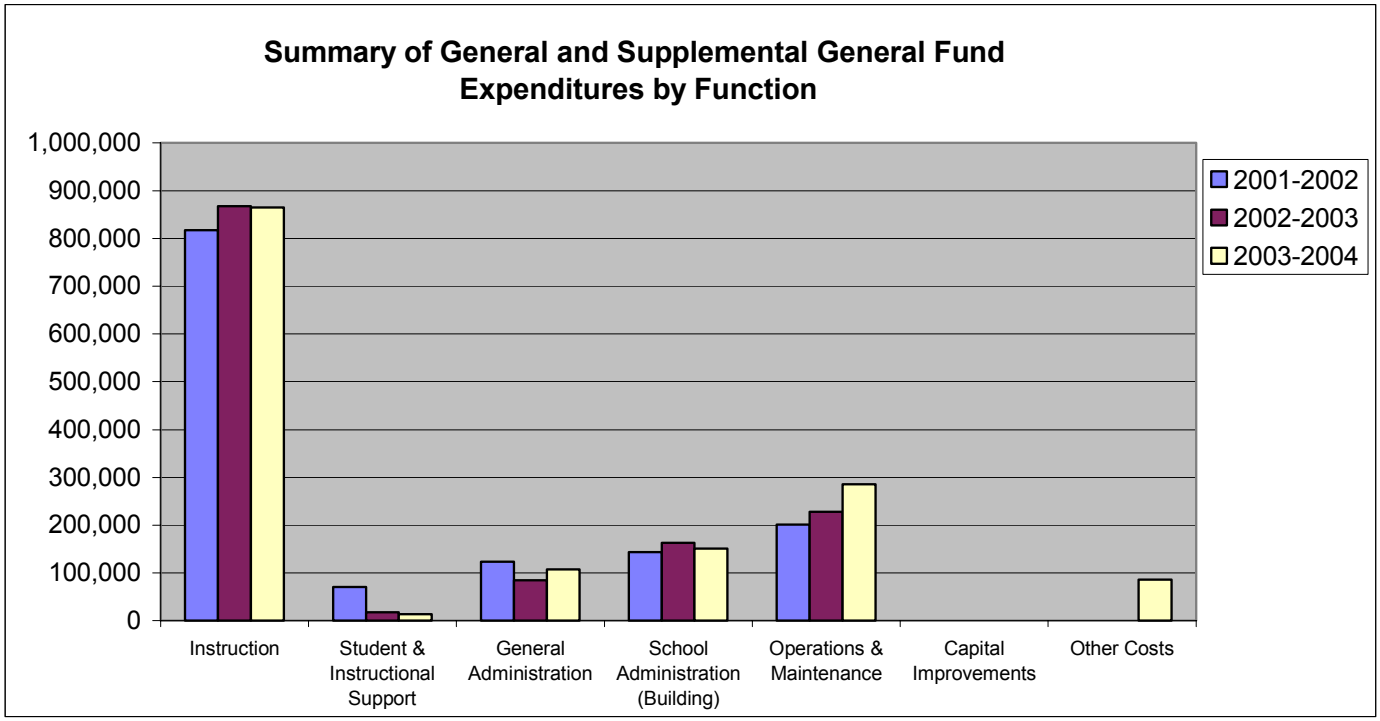
Further definition of what goes into each category:

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



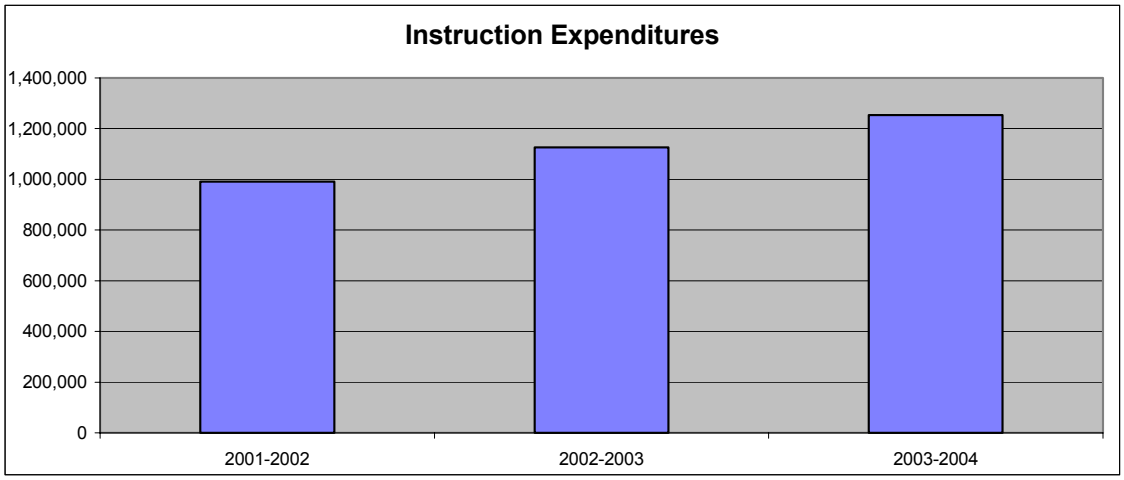
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	817,221	60%	867,479	64%	6%	864,600	57%	0%
Student & Instructional Support	70,047	5%	18,194	1%	-74%	13,850	1%	-24%
General Administration	123,457	9%	84,577	6%	-31%	107,350	7%	27%
School Administration (Building)	143,986	11%	162,612	12%	13%	151,200	10%	-7%
Operations & Maintenance	200,963	15%	227,609	17%	13%	285,625	19%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	85,553	6%	0%
Total Expenditures	1,355,674	100%	1,360,471	100%	0%	1,508,178	100%	11%
Amount per Pupil	$8,167		$8,583		5%	$9,485		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	786,489		791,351	1%		775,600	-2%
Federal Funds	36,944		43,544	18%		28,288	-35%
Supplemental General	30,732		76,128	148%		89,000	17%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,078		10,751	164%		17,731	65%
Driver Education	1,918		2,234	16%		9,096	307%
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	110,662		178,357	61%		305,941	72%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	19,381		20,082	4%		28,000	39%
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	0		3,007	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	990,204		1,125,454	14%		1,253,656	11%
Enrollment (FTE)*	166.0		158.5	-5%		159.0	0%
Amount per Pupil	5,965		7,101	19%		7,885	11%
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	990,204		1,125,454	14%		1,253,656	11%



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.

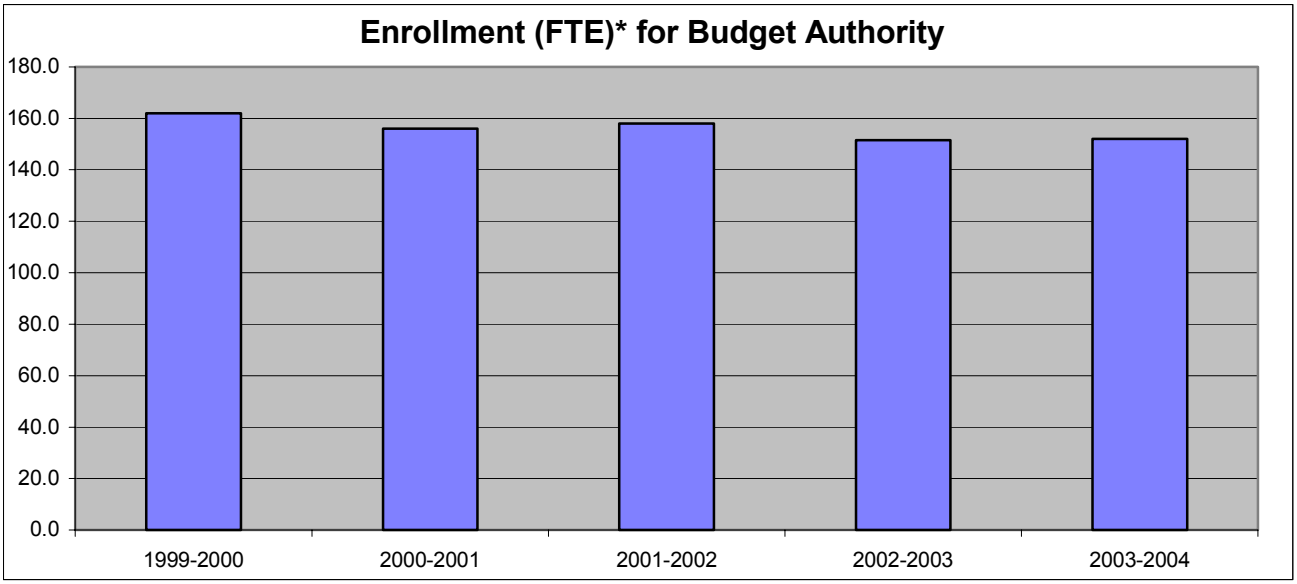
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

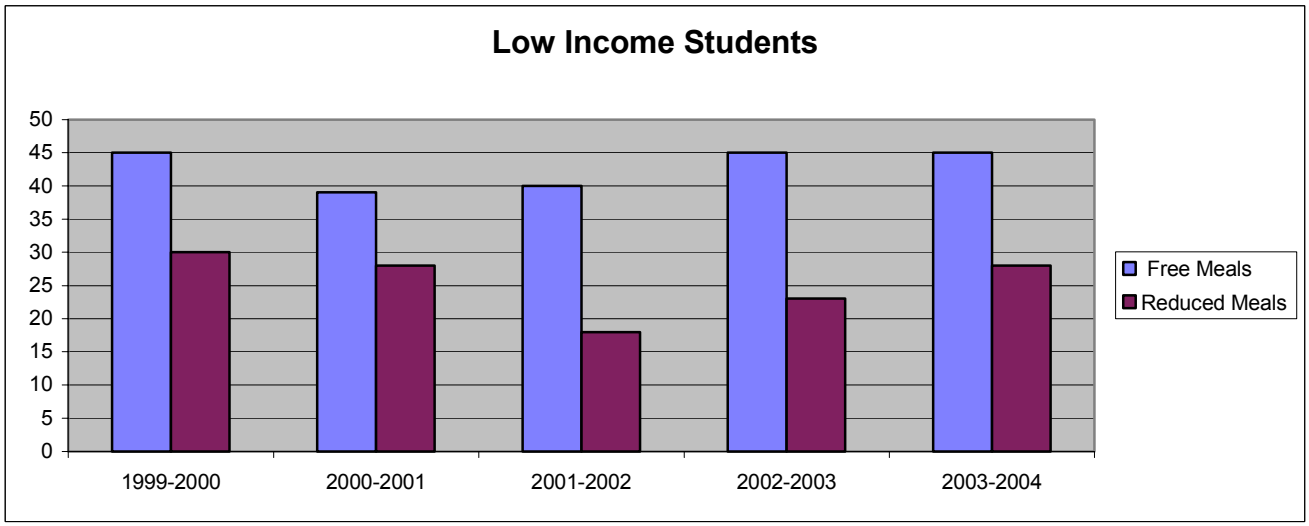
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,450,943	995	1,184,732	0		0	265,216
Supplemental General	362,735	12,316	0				350,419
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	178,121	210,996		0	1,000	0	58,789
Driver Training	10,896	8,171	975		0	1,500	250
Extraordinary School Program	0	0			0	0	0
Food Service	132,948	25,159	888	30,576	4,000	45,000	27,325
Professional Development	21,366	8,366	0	0	1,000	12,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	363,441	161,441	0	0	2,000	200,000	0
Vocational Education	28,000			0	1,000	27,000	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
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	28,288	0	xxxxxxxxxxx	28,288	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,576,738	427,444	1,186,595	58,864	9,000	285,500	701,999
Less Transfers	285,500						
TOTAL Budget Expenditures	$2,291,238						

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)*	162.0	156.0	-4%	158.0	1%	151.5	-4%	152.0	0%
Number of Students - Free Meals	45	39	-13%	40	3%	45	13%	45	0%
Number of Students - Reduced Meals	30	28	-7%	18	-36%	23	28%	28	22%

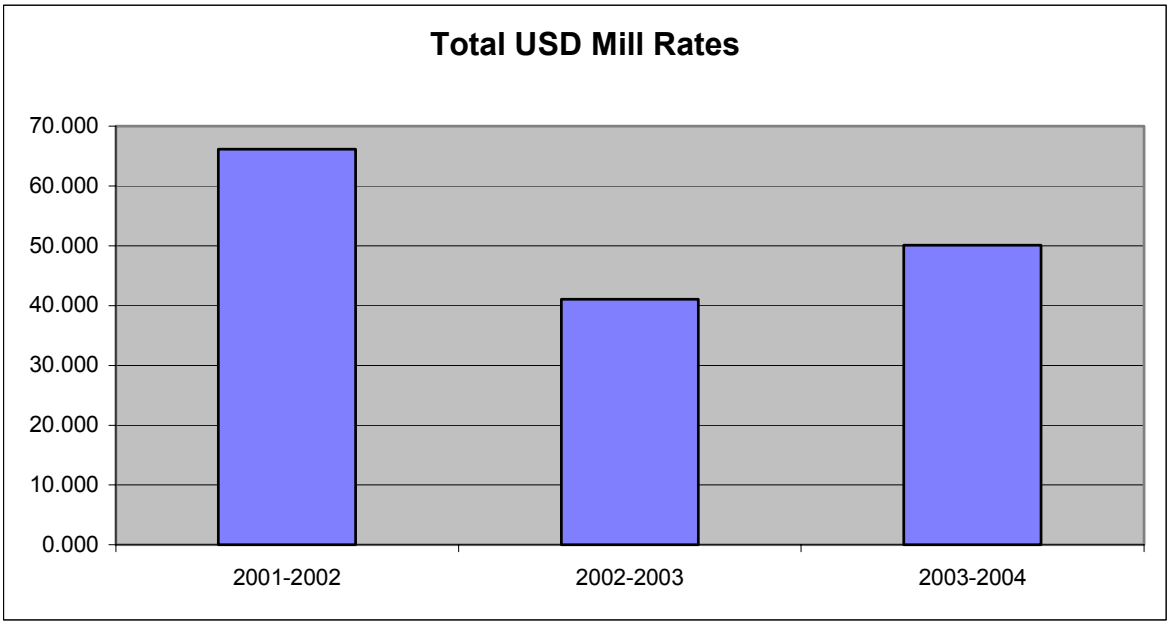




*FTE for state aid and budget authority purposes for general fund.

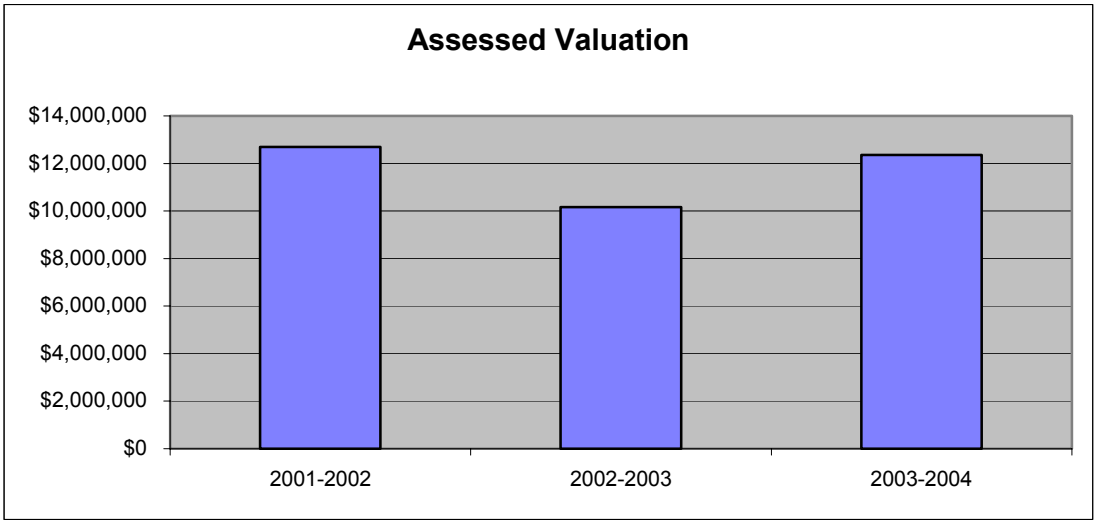
Miscellaneous Information
Mill Rates by Fund

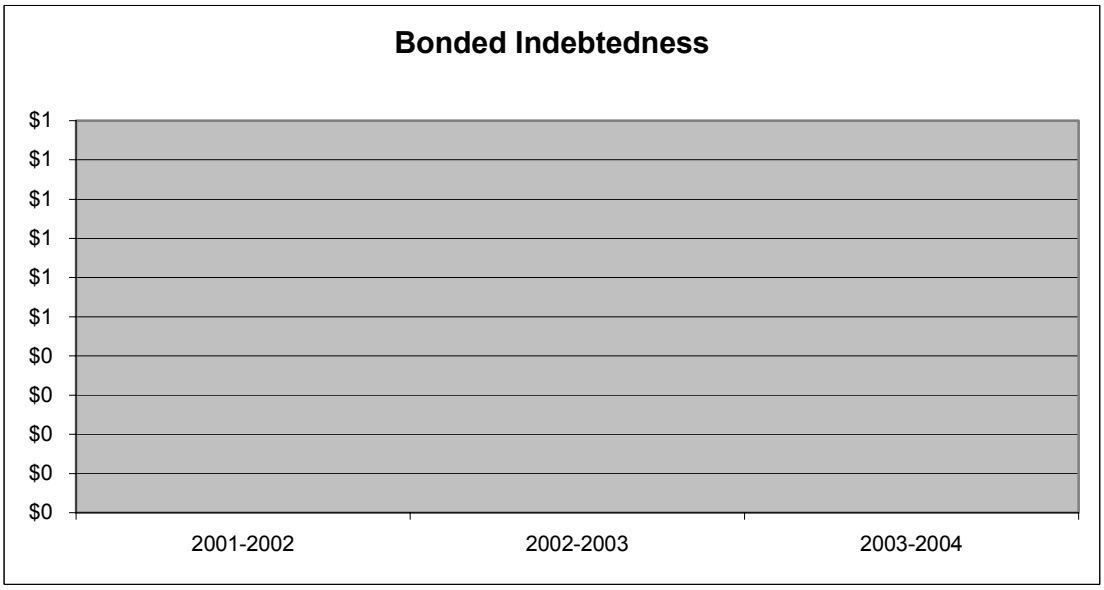
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	42.147	17.083	26.114
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.998	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**66.147**	**41.081**	**50.114**
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

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$12,689,638	$10,162,585	$12,363,421
Bonded Indebtedness	0	0	0





USD# 269
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	129,167	64,584	2.0	128,500	64,250
Teachers (Full Time)	21.0	720,450	34,307	20.0	708,780	35,439
Other Certified (Licensed) Personnel	1.0	25,674	25,674	1.0	26,444	26,444
Classified Personnel	12.8	224,765	17,560	12.8	228,136	17,823
Substitutes/Temporary Help	XXXXX	37,710	XXXXXXXXXXX	XXXXX	39,000	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.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