Budget at a Glance

2003 - 2004

Wallace County School District – USD 241
Sharon Springs, KS

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USD# 241

Summary of Total Expenditures By Function
(All Funds)

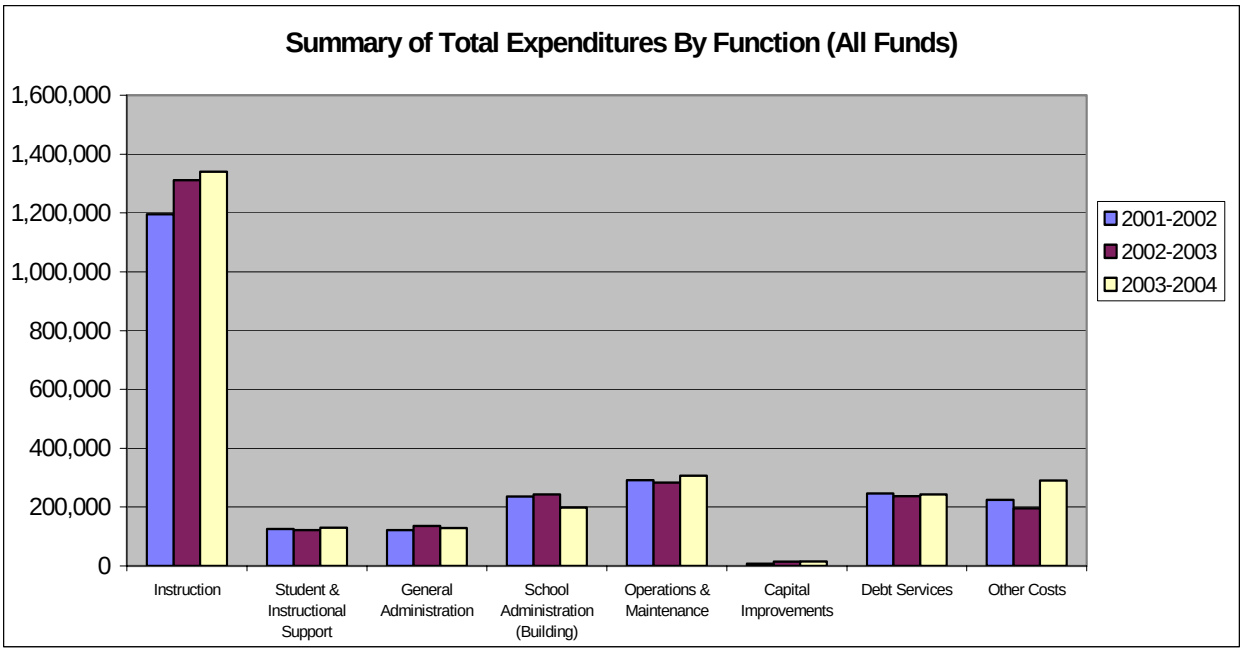
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,195,389	49%	1,311,166	52%	10%	1,339,871	51%	2%
Student & Instructional Support	125,678	5%	121,693	5%	-3%	129,618	5%	7%
General Administration	121,567	5%	136,010	5%	12%	128,278	5%	-6%
School Administration (Building)	236,147	10%	243,044	10%	3%	198,550	7%	-18%
Operations & Maintenance	291,805	12%	283,603	11%	-3%	306,967	12%	8%
Capital Improvements	6,930	0%	14,002	1%	102%	15,000	1%	7%
Debt Services	245,661	10%	236,856	9%	-4%	242,766	9%	2%
Other Costs	224,673	9%	194,913	8%	-13%	290,911	11%	49%
Total Expenditures	2,447,850	100%	2,541,287	100%	4%	2,651,961	100%	4%

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.

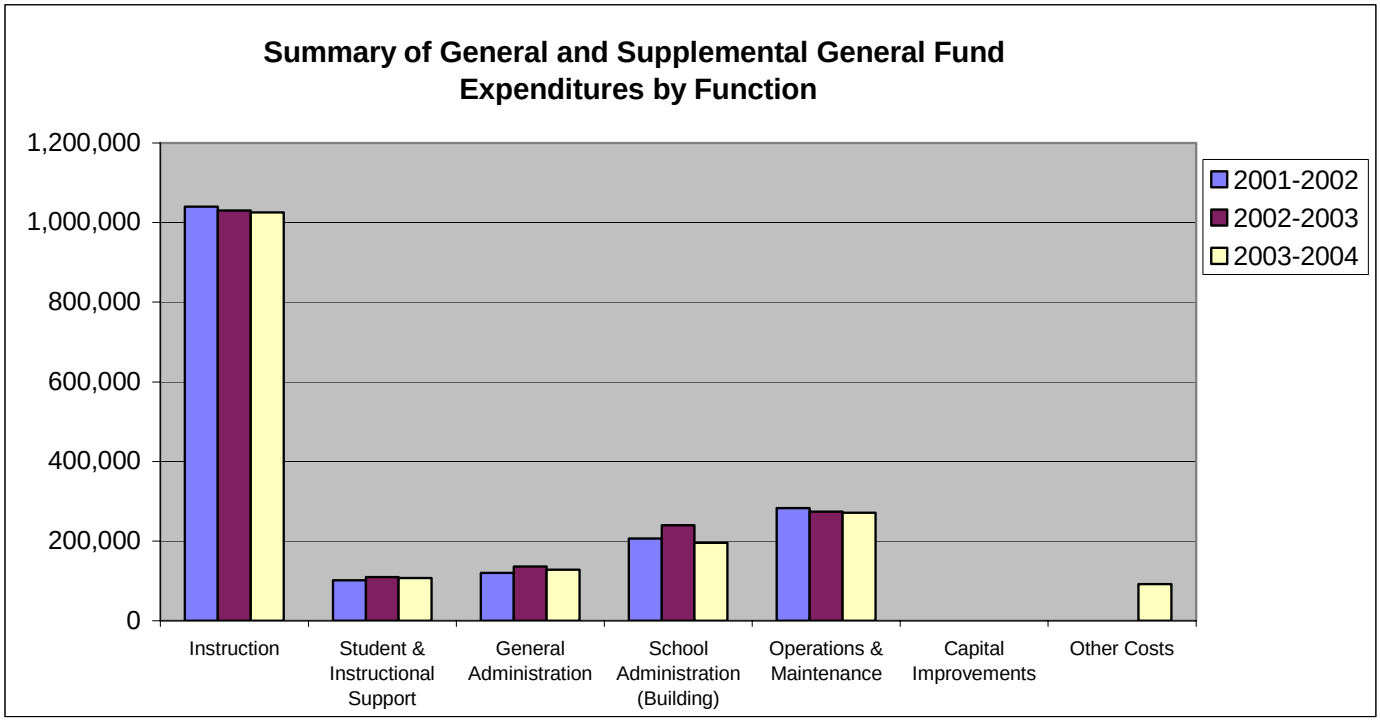
Further definition of what goes into each category:

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



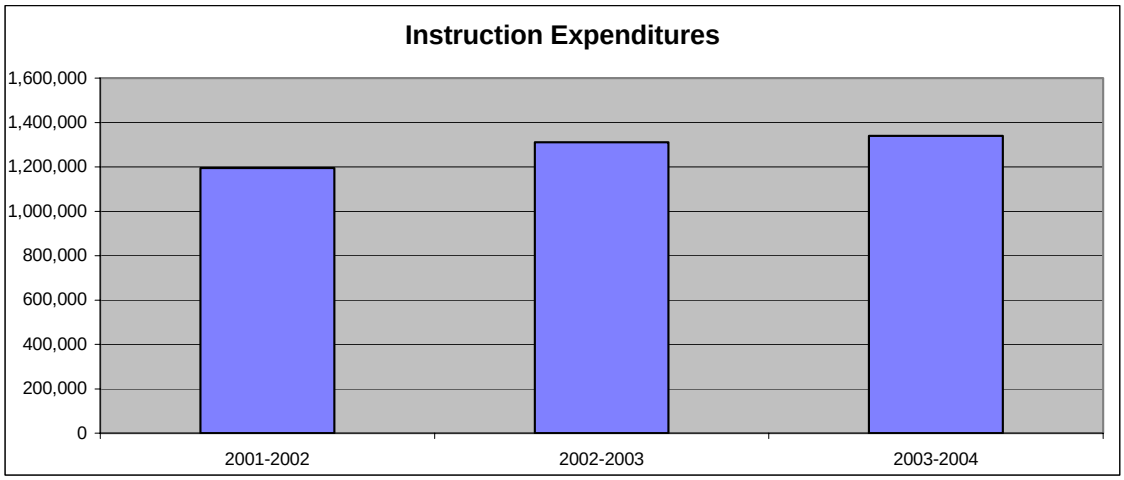
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,040,254	59%	1,030,282	58%	-1%	1,025,000	56%	-1%
Student & Instructional Support	101,443	6%	109,369	6%	8%	107,111	6%	-2%
General Administration	120,065	7%	136,010	8%	13%	128,278	7%	-6%
School Administration (Building)	206,868	12%	239,843	13%	16%	195,550	11%	-18%
Operations & Maintenance	282,697	16%	273,744	15%	-3%	271,300	15%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	91,805	5%	0%
Total Expenditures	1,751,327	100%	1,789,248	100%	2%	1,819,044	100%	2%
Amount per Pupil	$7,088		$7,003		-1%	$7,741		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,040,254		975,551	-6%		967,000	-1%
Federal Funds	61,222		69,326	13%		63,850	-8%
Supplemental General	0		54,731	0%		58,000	6%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	26,295		35,338	34%		55,000	56%
Driver Education	3,426		1,977	-42%		4,721	139%
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	50,338		150,009	198%		167,000	11%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	13,854		24,234	75%		24,300	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	0		0	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	1,195,389		1,311,166	10%		1,339,871	2%
Enrollment (FTE)*	247.1		255.5	3%		235.0	-8%
Amount per Pupil	4,838		5,132	6%		5,702	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	1,195,389		1,311,166	10%		1,339,871	2%



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.

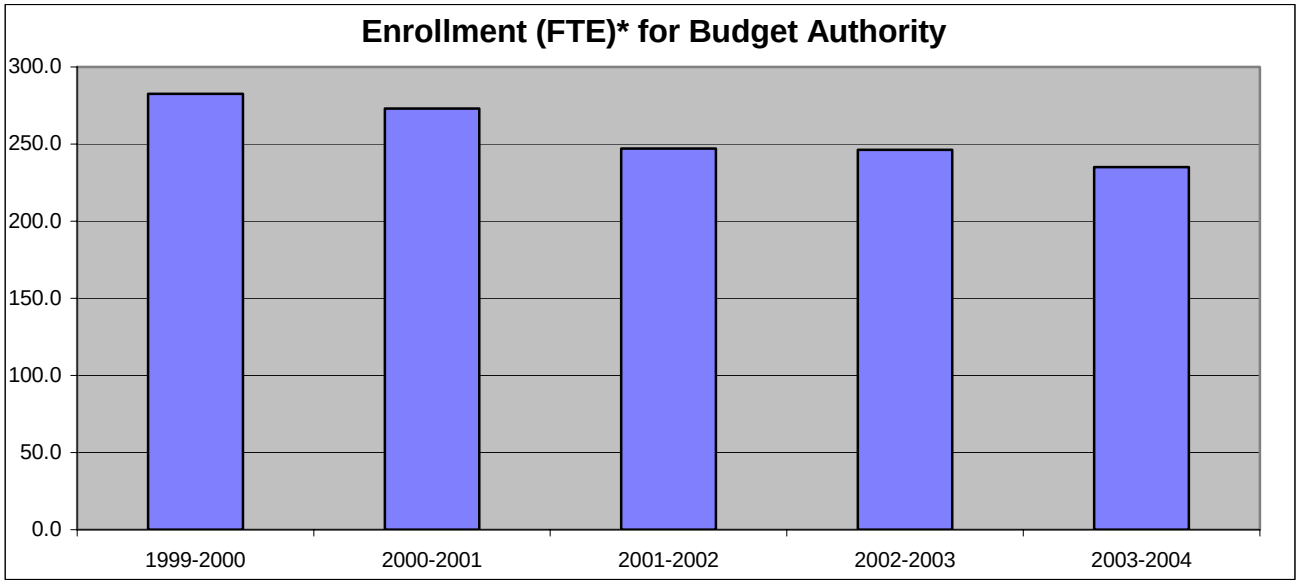
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

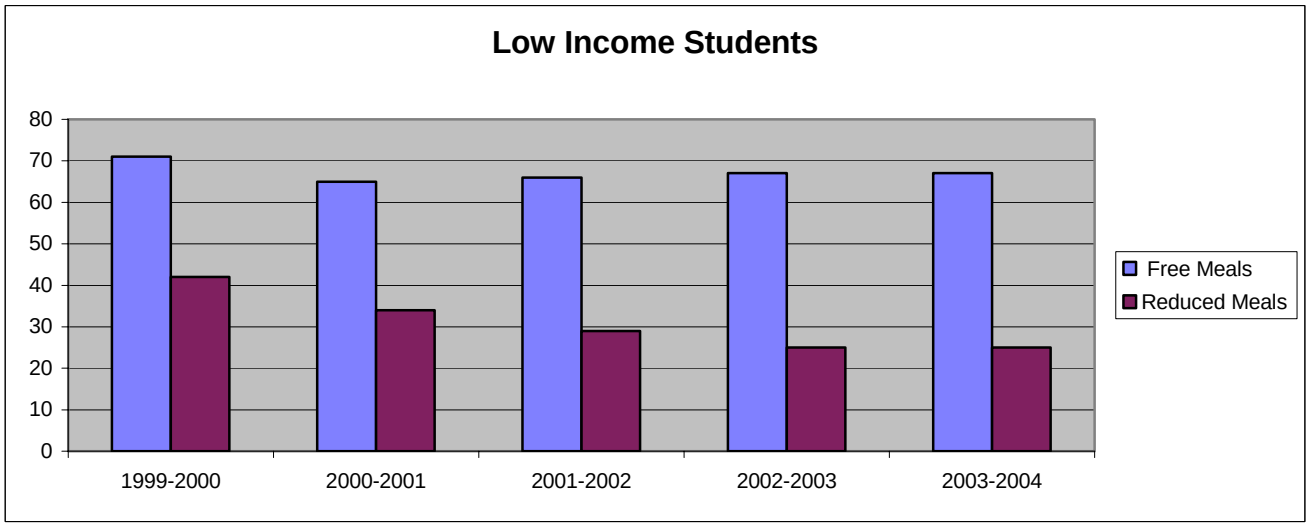
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,915,662	0	1,552,506	0		0	363,156
Supplemental General	92,000	2,848	0				89,152
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	159,000	243,784		0	2,500	0	84,152
Driver Training	4,921	2,046	1,875		0	1,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	147,467	26,573	1,585	42,106	0	35,000	42,203
Professional Development	2,557	2,557	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	180,000	85,070	0	0	0	131,618	0
Vocational Education	24,300			3,300	0	21,000	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	242,766	251,053	0		0		276,835
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	71,906	4,336	xxxxxxxxxxx	73,305	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,840,579	618,267	1,555,966	118,711	2,500	188,618	855,498
Less Transfers	188,618						
TOTAL Budget Expenditures	$2,651,961						

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)*	282.5	273.0	-3%	247.1	-9%	246.3	0%	235.0	-5%
Number of Students - Free Meals	71	65	-8%	66	2%	67	2%	67	0%
Number of Students - Reduced Meals	42	34	-19%	29	-15%	25	-14%	25	0%

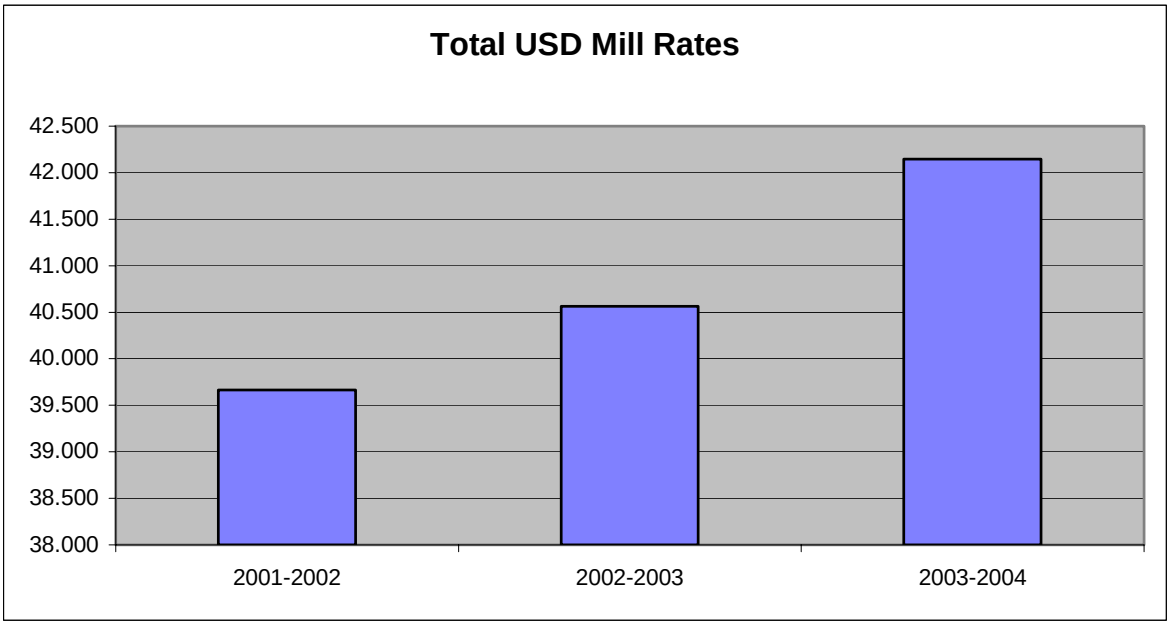




*FTE for state aid and budget authority purposes for general fund.

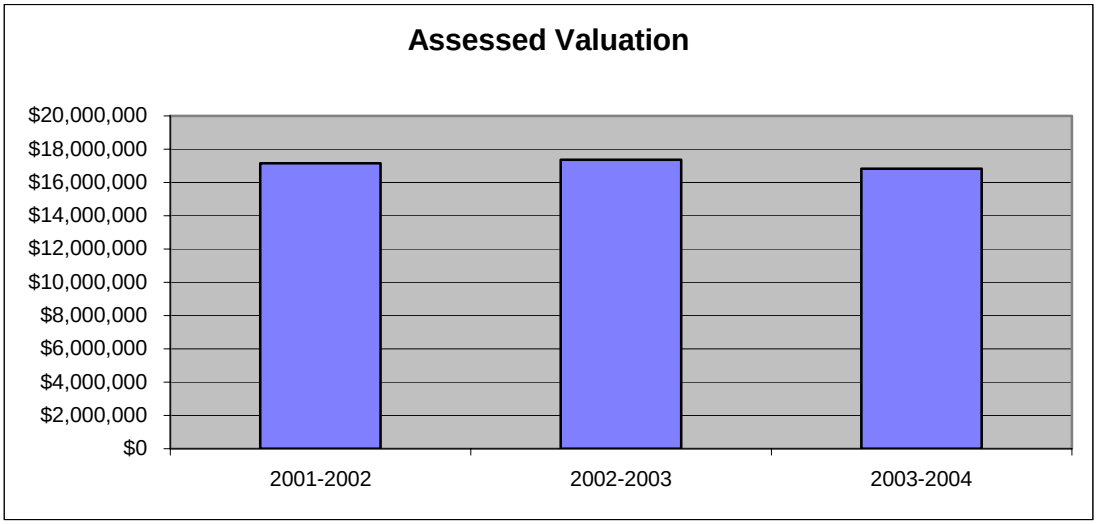
Miscellaneous Information
Mill Rates by Fund

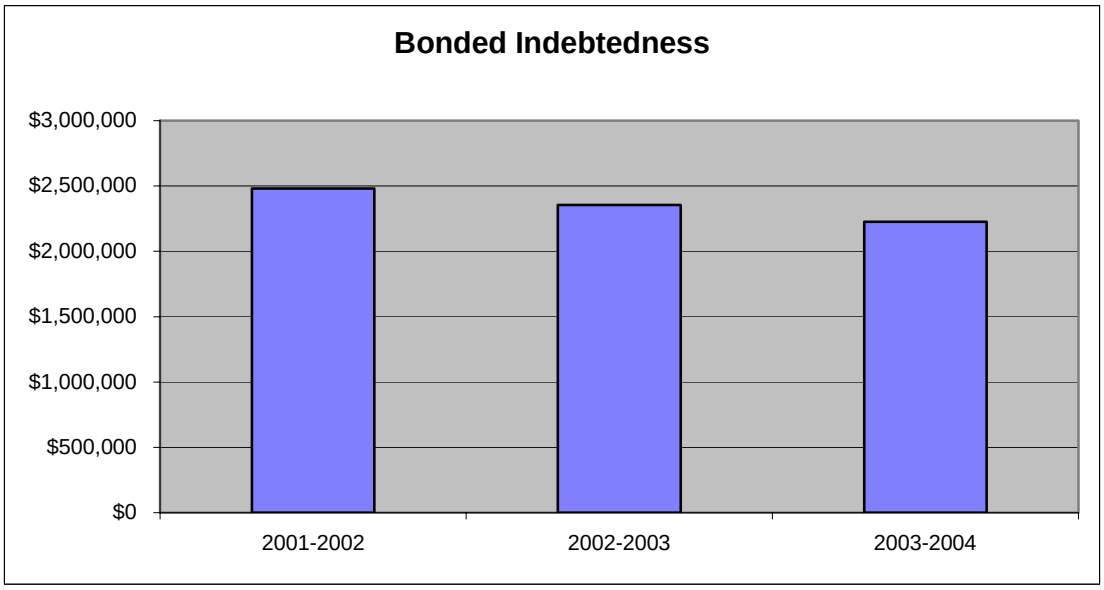
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	2.922	4.278	4.534
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.750	12.286	13.613
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	**39.666**	**40.564**	**42.147**
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	$17,162,281	$17,369,067	$16,827,525
Bonded Indebtedness	2,480,000	2,355,000	2,225,000





USD# 241
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	141,470	70,735	2.0	136,353	68,177
Teachers (Full Time)	22.0	870,743	39,579	21.0	810,189	38,580
Other Certified (Licensed) Personnel	2.0	82,946	41,473	2.0	74,350	37,175
Classified Personnel	17.5	276,178	15,782	16.0	259,028	16,189
Substitutes/Temporary Help	XXXXX	39,650	XXXXXXXXXXX	XXXXX	40,000	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