Budget at a Glance

2003 - 2004

Unified School District 208

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USD# 208

Summary of Total Expenditures By Function
(All Funds)

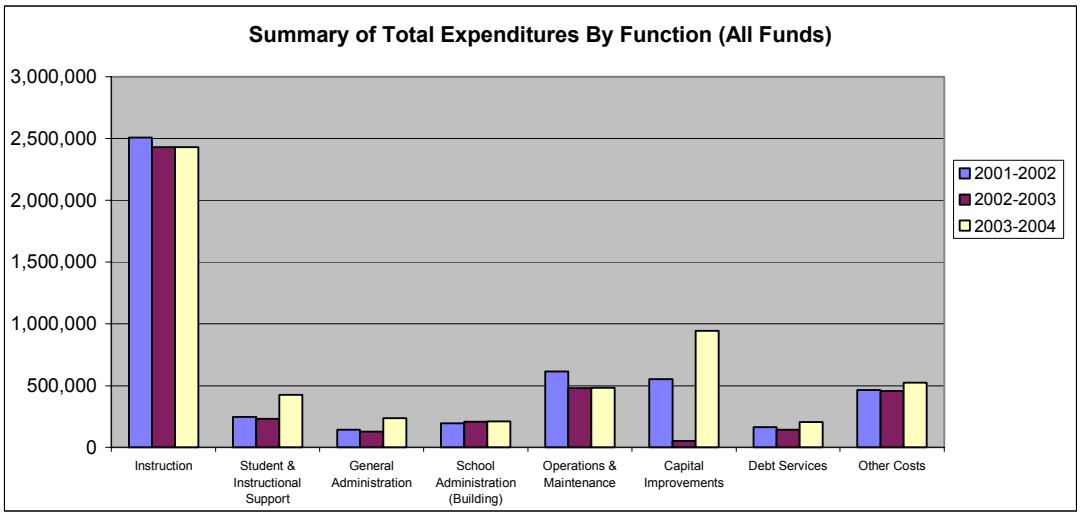
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,505,809	51%	2,431,207	59%	-3%	2,429,630	45%	0%
Student & Instructional Support	247,557	5%	231,668	6%	-6%	424,782	8%	83%
General Administration	142,141	3%	126,515	3%	-11%	235,250	4%	86%
School Administration (Building)	196,362	4%	207,916	5%	6%	210,050	4%	1%
Operations & Maintenance	614,842	13%	479,838	12%	-22%	481,108	9%	0%
Capital Improvements	552,265	11%	53,999	1%	-90%	942,706	17%	1646%
Debt Services	165,107	3%	141,520	3%	-14%	205,139	4%	45%
Other Costs	465,224	10%	458,108	11%	-2%	524,071	10%	14%
Total Expenditures	4,889,307	100%	4,130,771	100%	-16%	5,452,736	100%	32%

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.

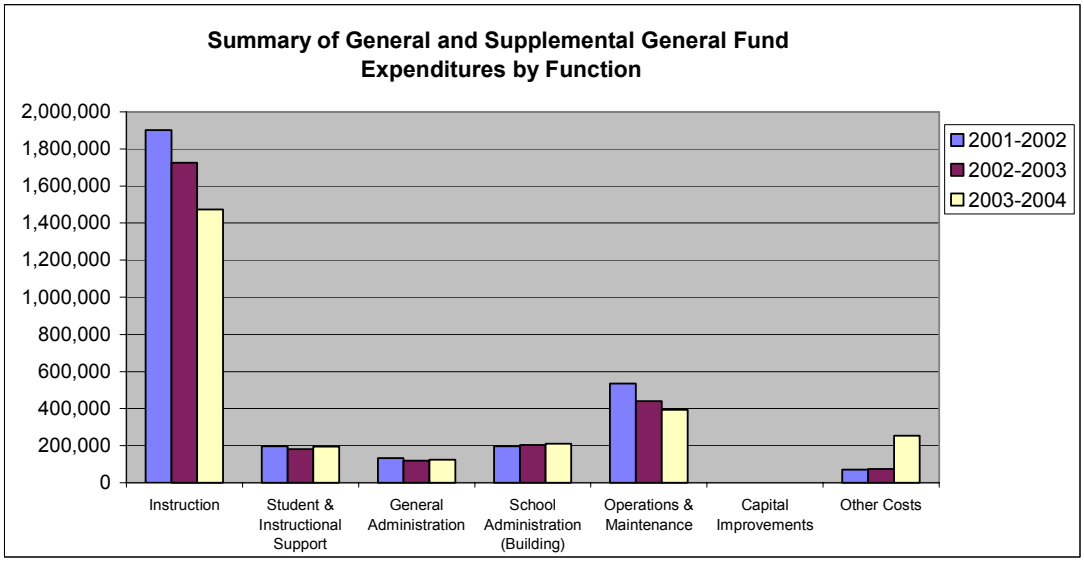
Further definition of what goes into each category:

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



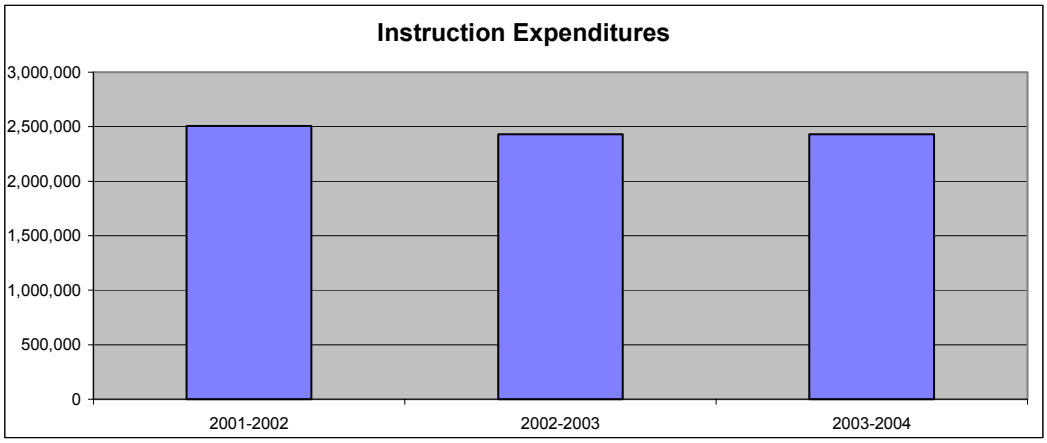
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,900,842	63%	1,724,979	63%	-9%	1,474,770	56%	-15%
Student & Instructional Support	196,465	6%	180,891	7%	-8%	195,400	7%	8%
General Administration	133,044	4%	118,683	4%	-11%	124,250	5%	5%
School Administration (Building)	195,947	6%	204,125	7%	4%	209,300	8%	3%
Operations & Maintenance	534,830	18%	438,814	16%	-18%	393,425	15%	-10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	71,409	2%	73,632	3%	3%	254,700	10%	246%
Total Expenditures	3,032,537	100%	2,741,124	100%	-10%	2,651,845	100%	-3%
Amount per Pupil	$6,452		$6,768		5%	$6,663		-2%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,884,983		1,678,344	-11%		1,474,770	-12%
Federal Funds	124,265		175,092	41%		134,978	-23%
Supplemental General	15,859		46,635	194%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		13,748	0%		200,000	1355%
Driver Education	17,479		17,483	0%		20,463	17%
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%		17,957	0%
Special Education	359,223		393,078	9%		460,041	17%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	100,362		105,743	5%		107,700	2%
Gifts/Grants	3,638		1,084	-70%		13,721	1166%
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	2,505,809		2,431,207	-3%		2,429,630	0%
Enrollment (FTE)*	470.0		405.0	-14%		398.0	-2%
Amount per Pupil	5,332		6,003	13%		6,105	2%
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	2,505,809		2,431,207	-3%		2,429,630	0%



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.

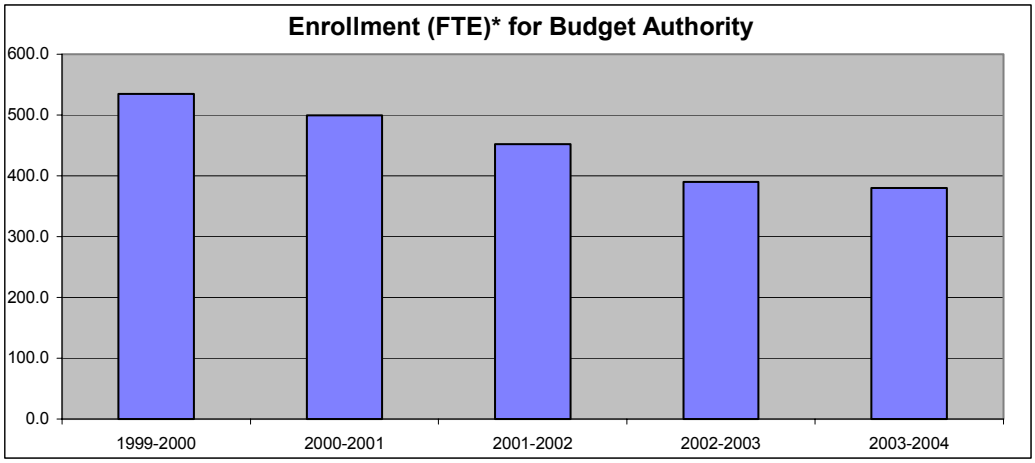
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

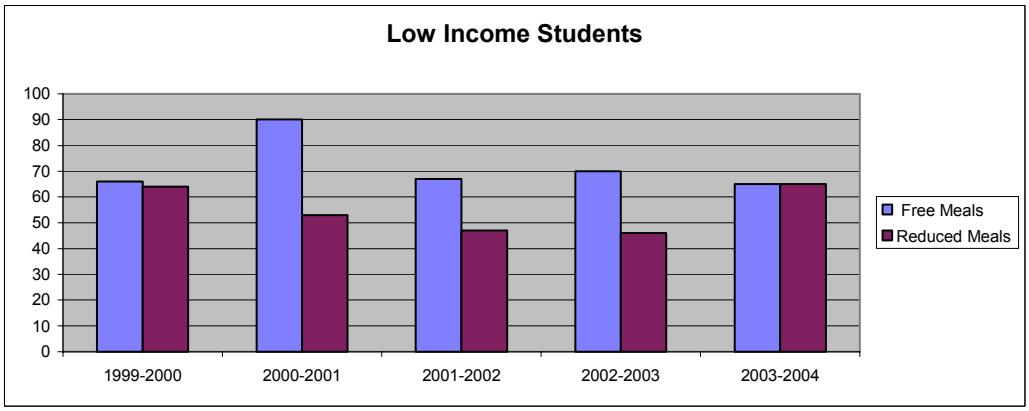
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue–2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,874,845	0	2,262,394	0		0	612,451
Supplemental General	355,000	5,672	0				349,328
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	1,492,706	1,342,705		0	0	0	150,001
Driver Training	30,806	11,181	2,625		0	17,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	233,891	46,407	2,422	52,547		60,000	72,515
Professional Development	28,499	18,499	0			10,000	
Parent Education Program	883	883	0	0	0	0	0
Summer School	17,957	17,957		0	0	0	0
Special Education	520,103	113,103	0	0	0	375,000	32,000
Vocational Education	116,000			0	0	116,000	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	13,721	13,721					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	205,139	93,394	0				282,019
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	141,186	15,073	xxxxxxxxxxx	126,113	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,030,736	1,678,595	2,267,441	178,660	0	578,000	1,498,314
Less Transfers	578,000						
TOTAL Budget Expenditures	$5,452,736						

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)*	534.8	499.5	-7%	452.0	-10%	390.0	-14%	380.0	-3%
Number of Students - Free Meals	66	90	36%	67	-26%	70	4%	65	-7%
Number of Students - Reduced Meals	64	53	-17%	47	-11%	46	-2%	65	41%

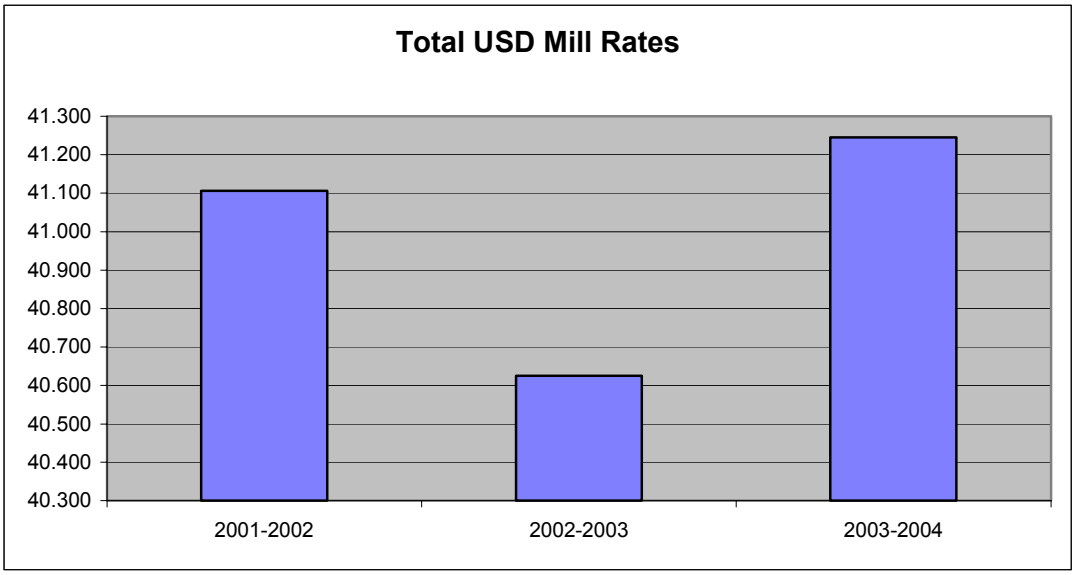




*FTE for state aid and budget authority purposes for general fund.

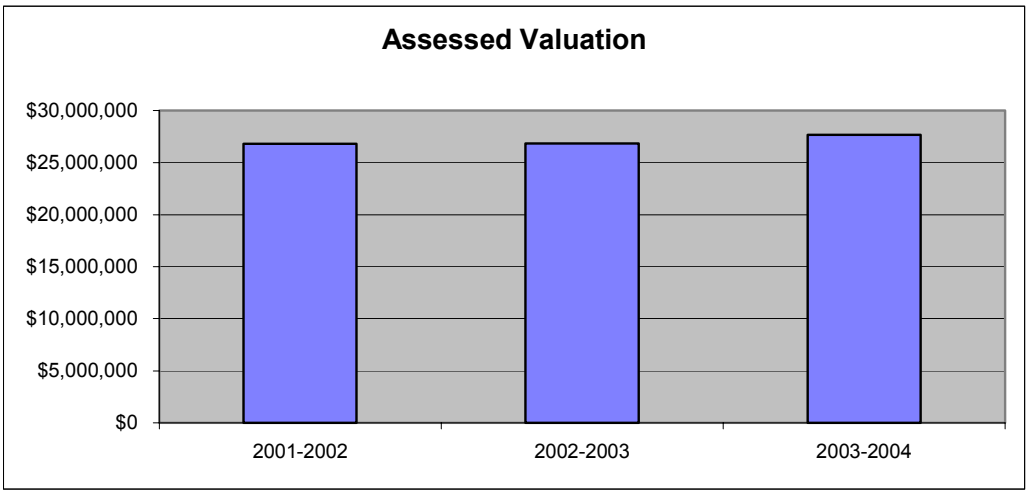
Miscellaneous Information
Mill Rates by Fund

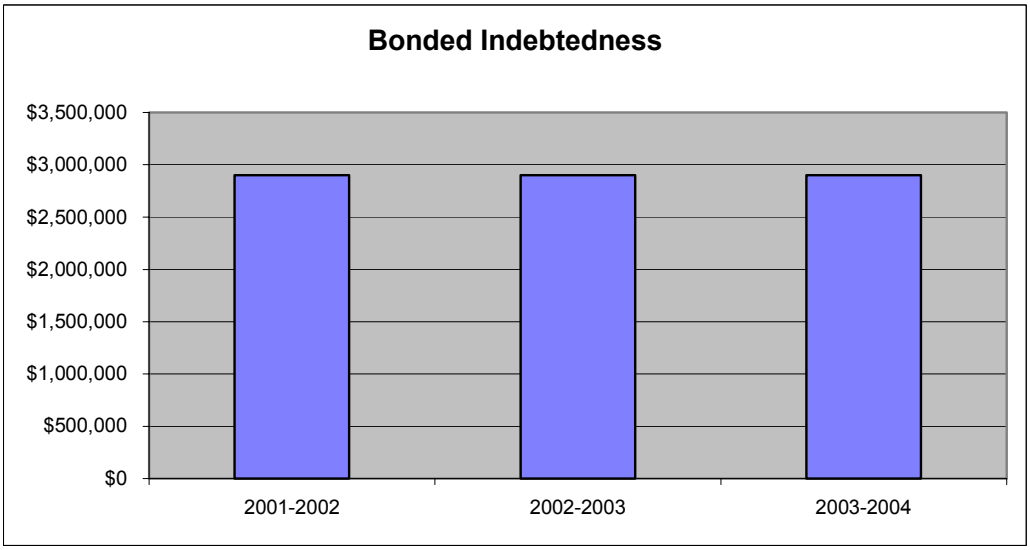
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	8.640	8.617	9.875
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.466	8.008	7.371
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	**41.106**	**40.625**	**41.246**
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	2.991	2.973	3.000
Recreation Commission Employee Benefit	0.262	0.171	0.698
TOTAL OTHER	**3.253**	**3.144**	**3.698**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$26,826,974	$26,866,602	$27,663,085
Bonded Indebtedness	2,900,000	2,900,000	2,900,000





USD# 208
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	240,392	60,098	5.0	265,088	53,018
Teachers (Full Time)	37.0	1,551,758	41,939	33.0	1,437,224	43,552
Other Certified (Licensed) Personnel	4.9	186,642	38,090	5.5	220,768	40,140
Classified Personnel	25.3	505,287	19,972	27.1	560,294	20,675
Substitutes/Temporary Help	XXXXX	103,740	XXXXXXXXXXX	XXXXX	57,000	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