# Budget at a Glance

# 2004 - 2005

Quinter

# Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

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

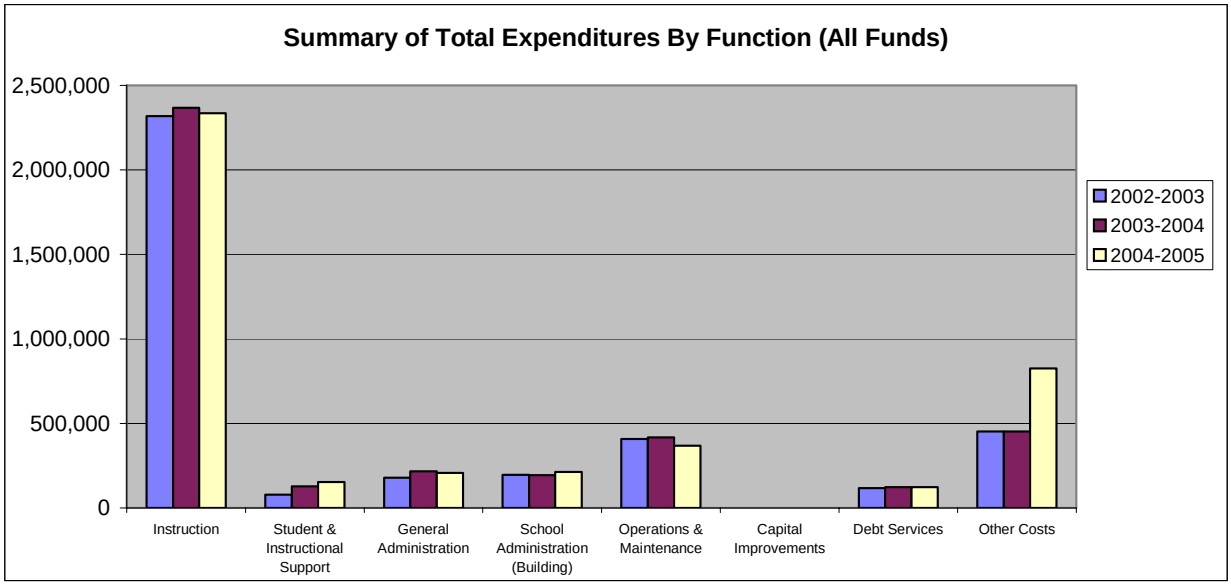
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,317,992 | 62% | 2,367,675 | 61% | 2% | 2,335,449 | 55% | -1% |
| Student & Instructional Support | 79,308 | 2% | 127,497 | 3% | 61% | 153,995 | 4% | 21% |
| General Administration | 178,639 | 5% | 217,276 | 6% | 22% | 206,822 | 5% | -5% |
| School Administration (Building) | 195,481 | 5% | 193,947 | 5% | -1% | 212,967 | 5% | 10% |
| Operations & Maintenance | 409,007 | 11% | 418,317 | 11% | 2% | 369,314 | 9% | -12% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Debt Services | 117,665 | 3% | 123,413 | 3% | 5% | 123,735 | 3% | 0% |
| Other Costs | 451,981 | 12% | 452,347 | 12% | 0% | 825,602 | 20% | 83% |
| **Total Expenditures** | 3,750,073 | 100% | 3,900,472 | 100% | 4% | 4,227,884 | 100% | 8% |
| Amount per Pupil | $10,166 | | $11,097 | | 9% | $12,655 | | 14% |

*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, 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.

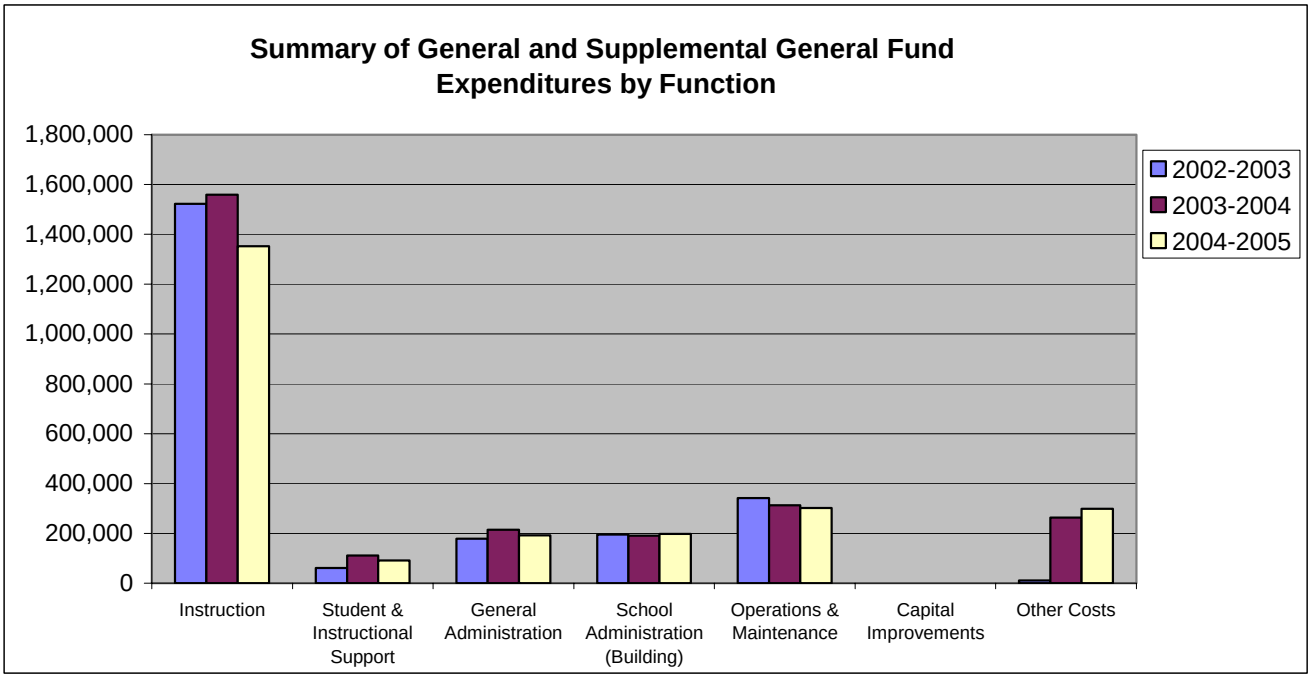
Further definition of what goes into each category:

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



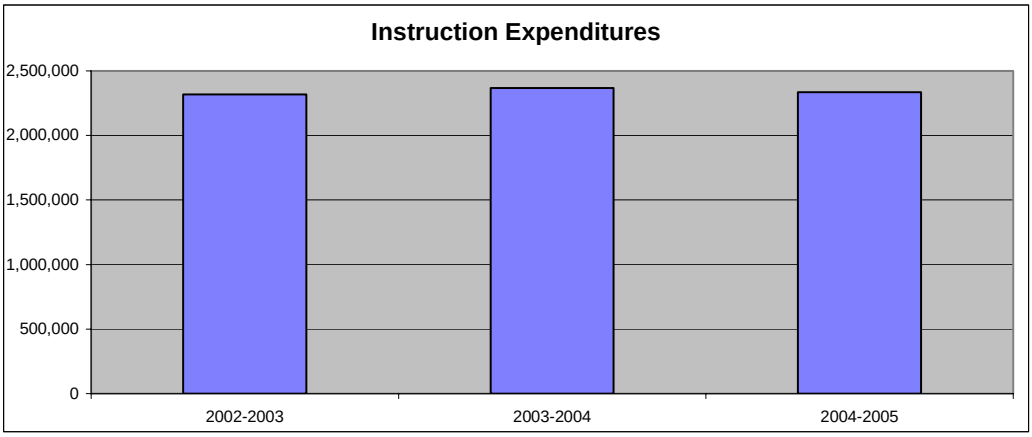
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,522,296 | 66% | 1,558,792 | 59% | 2% | 1,352,714 | 56% | -13% |
| Student & Instructional Support | 61,184 | 3% | 110,610 | 4% | 81% | 90,902 | 4% | -18% |
| General Administration | 178,639 | 8% | 214,503 | 8% | 20% | 192,126 | 8% | -10% |
| School Administration (Building) | 195,481 | 8% | 190,915 | 7% | -2% | 197,435 | 8% | 3% |
| Operations & Maintenance | 341,702 | 15% | 313,054 | 12% | -8% | 301,664 | 12% | -4% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 10,872 | 0% | 263,309 | 10% | 2322% | 298,559 | 12% | 13% |
| **Total Expenditures** | 2,310,174 | 100% | 2,651,183 | 100% | 15% | 2,433,400 | 100% | -8% |
| Amount per Pupil | $6,262 | | $7,542 | | 20% | $7,283 | | -3% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,217,394 | | 1,476,915 | 21% | | 1,285,240 | -13% |
| Federal Funds | 81,144 | | 98,643 | 22% | | 58,323 | -41% |
| Supplemental General | 304,902 | | 81,877 | -73% | | 67,474 | -18% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 30,921 | | 29,122 | -6% | | 31,230 | 7% |
| Driver Education | 640 | | 11,040 | 1625% | | 19,500 | 77% |
| 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 | 637,059 | | 611,511 | -4% | | 732,727 | 20% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 45,932 | | 46,460 | 1% | | 46,500 | 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% | | | |
| KPERS Spec. Ret. Contribution | | | | | | 94,455 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 0 | | 12,107 | 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** | 2,317,992 | | 2,367,675 | 2% | | 2,335,449 | -1% |
| Enrollment (FTE)* | 368.9 | | 351.5 | -5% | | 334.1 | -5% |
| Amount per Pupil | 6,284 | | 6,736 | 7% | | 6,990 | 4% |
| | | | | | | | |
| 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** | 2,317,992 | | 2,367,675 | 2% | | 2,335,449 | -1% |




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.

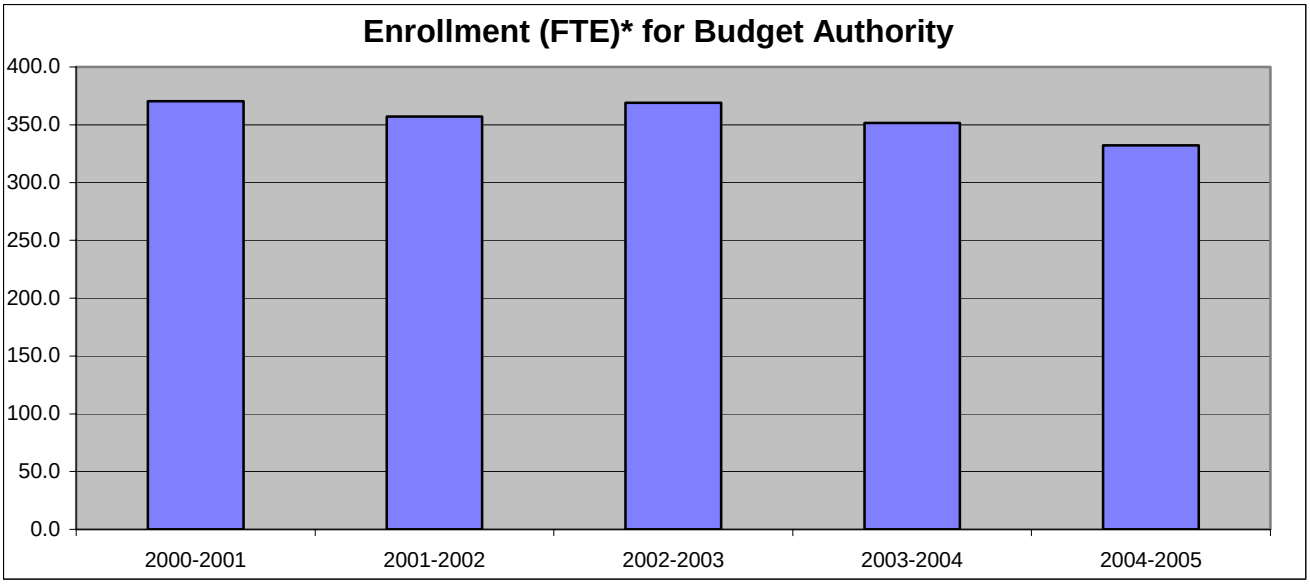
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

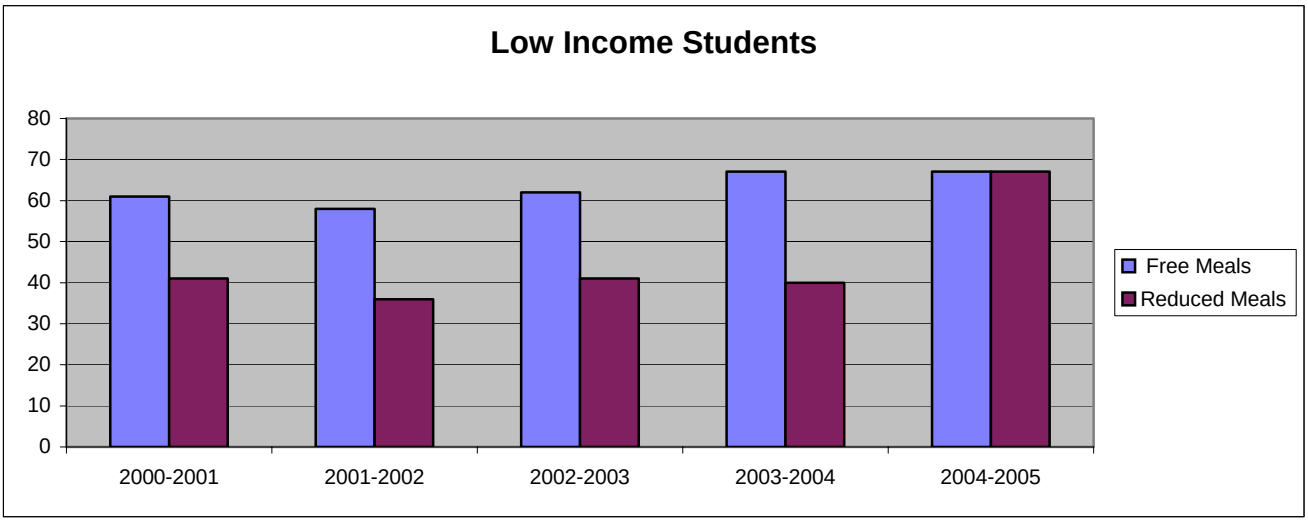
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 2,605,980 | 258 | 2,364,467 | 0 | | 0 | 241,255 |
| Supplemental General | 651,495 | 13,034 | 252,389 | | | | 386,072 |
| 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 | 374,604 | 264,104 | | 0 | 15,000 | 0 | 95,500 |
| Driver Training | 20,256 | 4,316 | 2,940 | | 0 | 11,000 | 2,000 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 267,632 | 41,694 | 2,366 | 54,762 | 0 | 97,946 | 70,864 |
| Professional Development | 26,887 | 16,887 | 0 | 0 | 0 | 10,000 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 753,623 | 94,994 | 0 | 0 | 0 | 658,629 | 0 |
| Vocational Education | 46,500 | | | 0 | 0 | 46,500 | 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 |
| KPERS Special Retirement Contribution | 122,924 | 0 | 122,924 | | | | |
| Bond and Interest #1 | 123,735 | 117,749 | 13,612 | | 0 | | 119,338 |
| 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 | 58,323 | 5 | xxxxxxxxxxx | 58,318 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 5,051,959 | 553,041 | 2,758,698 | 113,080 | 15,000 | 824,075 | 915,029 |
| Less Transfers | 824,075 | | | | | | |
| TOTAL Budget Expenditures | $4,227,884 | | | | | | |

## Other Information

| | 2000-2001 Actual | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Actual | % inc/ dec | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 370.5 | 357.0 | -4% | 368.9 | 3% | 351.5 | -5% | 332.1 | -6% |
| Number of Students - Free Meals | 61 | 58 | -5% | 62 | 7% | 67 | 8% | 67 | 0% |
| Number of Students - Reduced Meals | 41 | 36 | -12% | 41 | 14% | 40 | -2% | 67 | 68% |

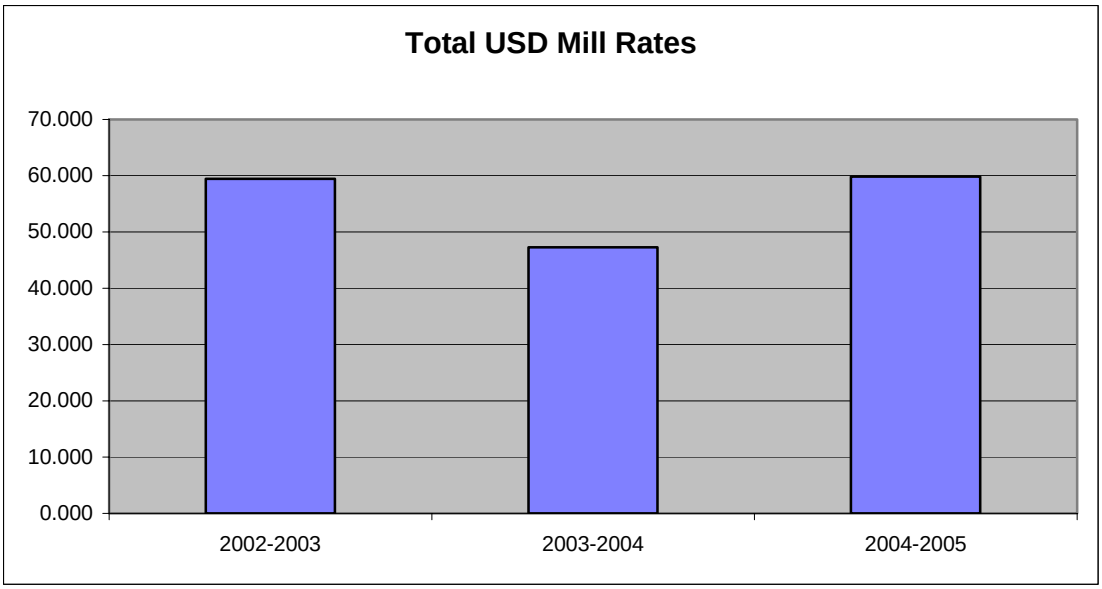



*FTE for state aid and budget authority purposes for general fund.

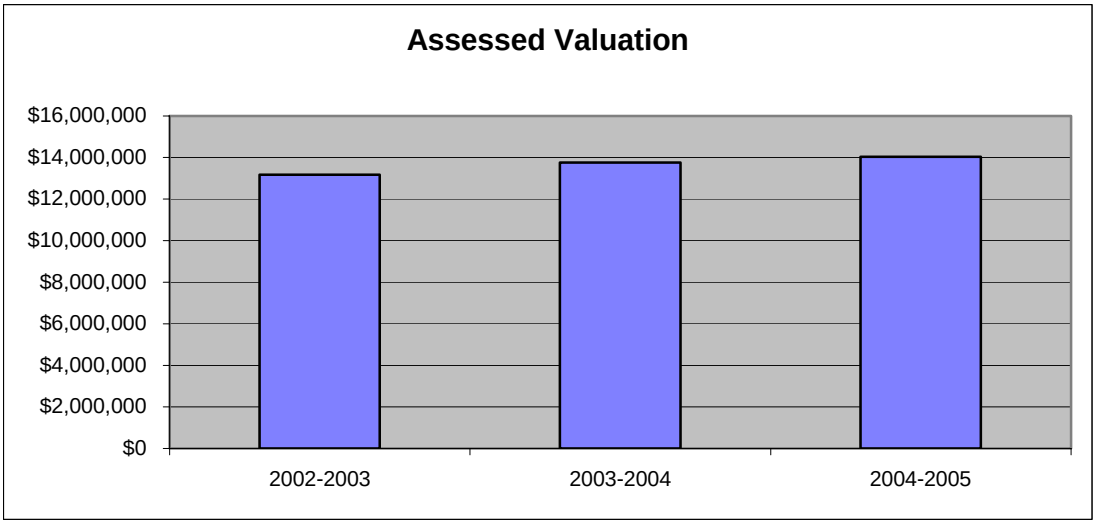
## Miscellaneous Information
## Mill Rates by Fund

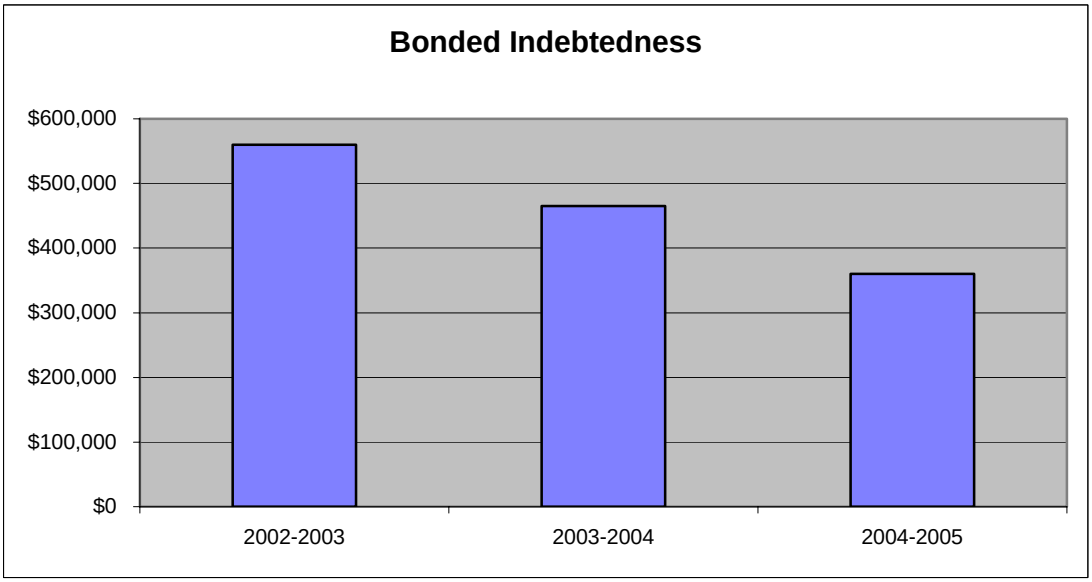
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 27.566 | 16.013 | 27.574 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.981 | 3.966 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 7.892 | 7.308 | 8.261 |
| 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** | **59.439** | **47.287** | **59.835** |
| 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

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $13,169,463 | $13,761,329 | $14,025,783 |
| Bonded Indebtedness | 560,000 | 465,000 | 360,000 |



USD# 293
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Actual | | | 2004-05 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 3.0 | 190,641 | 63,547 | 3.0 | 193,864 | 64,621 | 3.0 | 201,894 | 67,298 |
| Teachers (Full Time) | 37.2 | 1,420,254 | 38,179 | 34.0 | 1,313,504 | 38,632 | 34.0 | 1,310,032 | 38,530 |
| Other Certified (Licensed) Personnel | 4.1 | 164,677 | 40,165 | 7.6 | 290,789 | 38,262 | 6.4 | 260,726 | 40,738 |
| Classified Personnel | 45.0 | 686,413 | 15,254 | 45.0 | 688,832 | 15,307 | 43.0 | 693,000 | 16,116 |
| Substitutes/Temporary Help | XXXXXXX | 59,316 | XXXXXXXXXXX | XXXXXXX | 79,299 | XXXXXXXXXXX | XXXXXXX | 80,000 | 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_and_publications/reports.html

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

**Kansas Building Report Card**
http://online.ksde.org/rcard

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