Budget at a Glance

2003 - 2004

USD 324 EASTERN HEIGHTS

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USD# 324

Summary of Total Expenditures By Function
(All Funds)

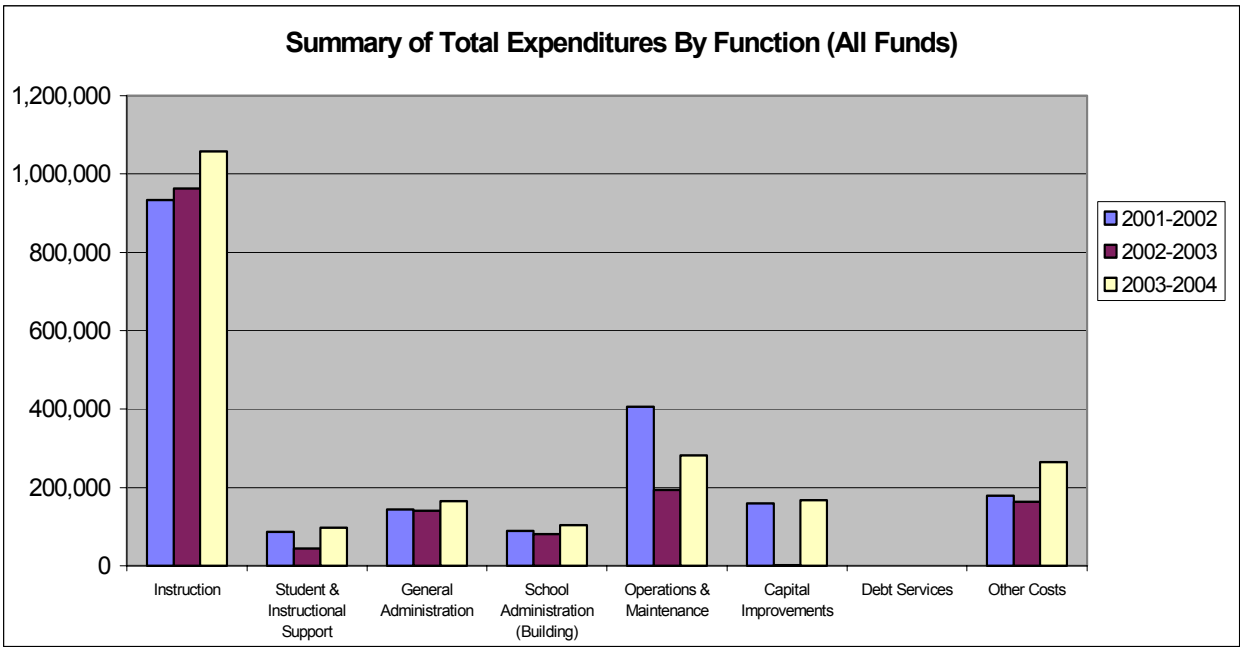
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	933,797	47%	963,167	61%	3%	1,058,226	49%	10%
Student & Instructional Support	86,451	4%	43,753	3%	-49%	97,551	5%	123%
General Administration	143,489	7%	140,665	9%	-2%	164,745	8%	17%
School Administration (Building)	88,816	4%	81,014	5%	-9%	104,400	5%	29%
Operations & Maintenance	406,161	20%	193,653	12%	-52%	281,854	13%	46%
Capital Improvements	159,846	8%	1,886	0%	-99%	167,500	8%	8781%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	179,279	9%	163,239	10%	-9%	264,803	12%	62%
Total Expenditures	1,997,839	100%	1,587,377	100%	-21%	2,139,079	100%	35%

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.

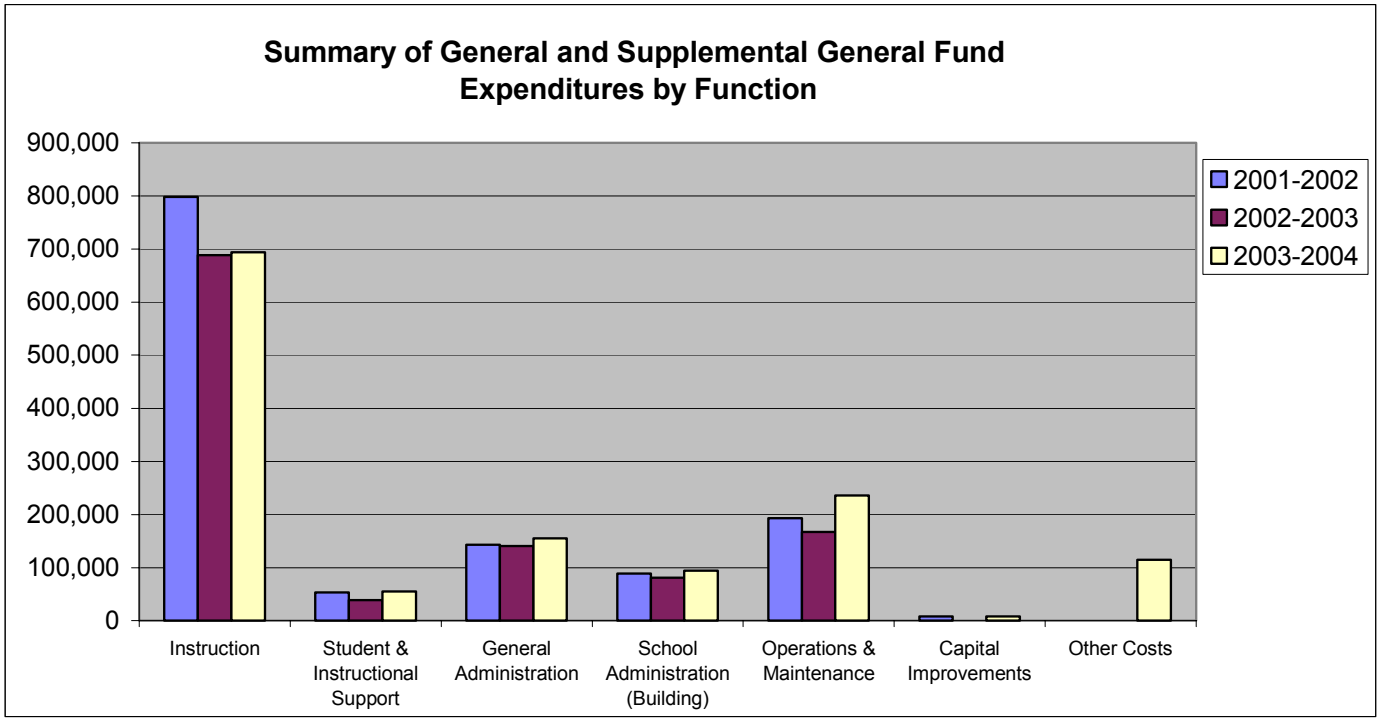
Further definition of what goes into each category:

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



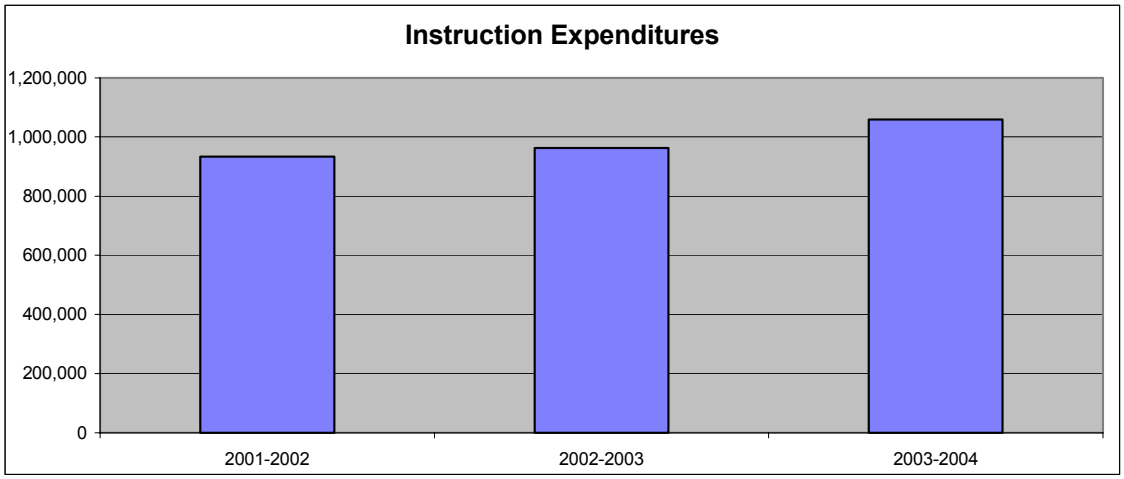
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	798,635	62%	688,729	62%	-14%	693,990	51%	1%
Student & Instructional Support	53,254	4%	38,619	3%	-27%	55,110	4%	43%
General Administration	143,489	11%	140,665	13%	-2%	154,745	11%	10%
School Administration (Building)	88,816	7%	81,014	7%	-9%	94,400	7%	17%
Operations & Maintenance	192,959	15%	166,982	15%	-13%	236,211	17%	41%
Capital Improvements	7,677	1%	0	0%	-100%	7,500	1%	0%
Other Costs	0	0%	0	0%	0%	114,850	8%	0%
Total Expenditures	1,284,830	100%	1,116,009	100%	-13%	1,356,806	100%	22%
Amount per Pupil	#DIV/0!		#DIV/0!		#DIV/0!	$9,015		#DIV/0!



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	798,212		687,742	-14%		661,700	-4%
Federal Funds	45,265		58,016	28%		57,926	0%
Supplemental General	423		987	133%		32,290	3172%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	676		0	-100%		20,000	0%
Driver Education	0		1,199	0%		5,615	368%
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	1,040		1,058	2%		3,025	186%
Special Education	67,977		171,452	152%		182,670	7%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	20,204		42,713	111%		95,000	122%
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	933,797		963,167	3%		1,058,226	10%
Enrollment (FTE)*	0.0		0.0	0%		150.5	0%
Amount per Pupil	#DIV/0!		#DIV/0!	#DIV/0!		7,031	#DIV/0!
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	933,797		963,167	3%		1,058,226	10%



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.

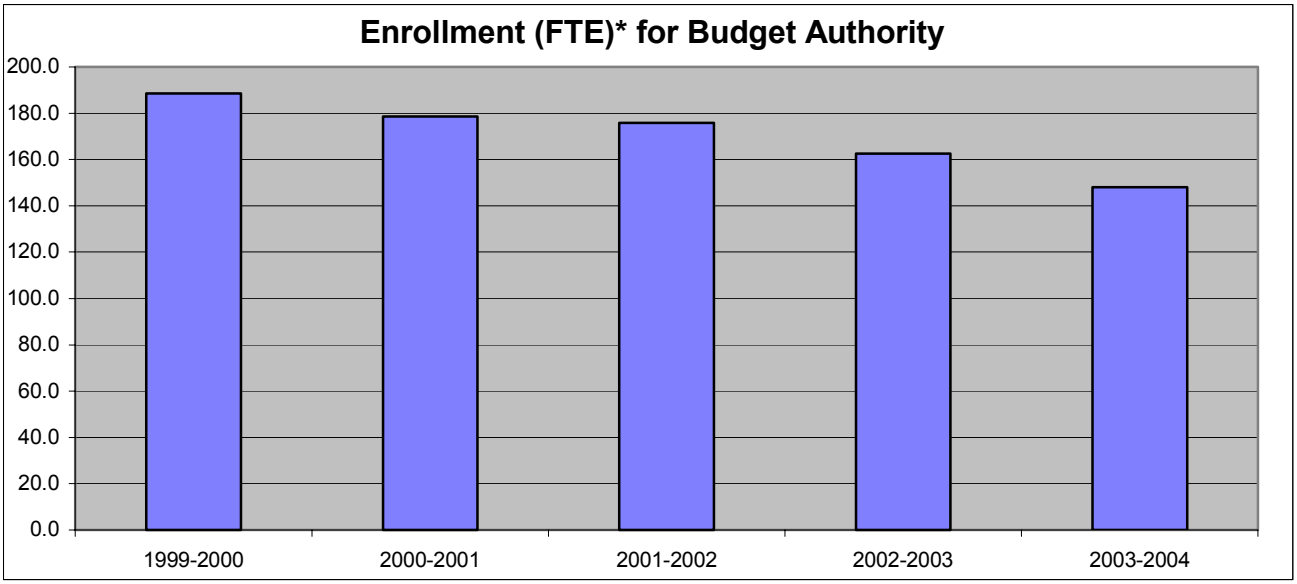
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

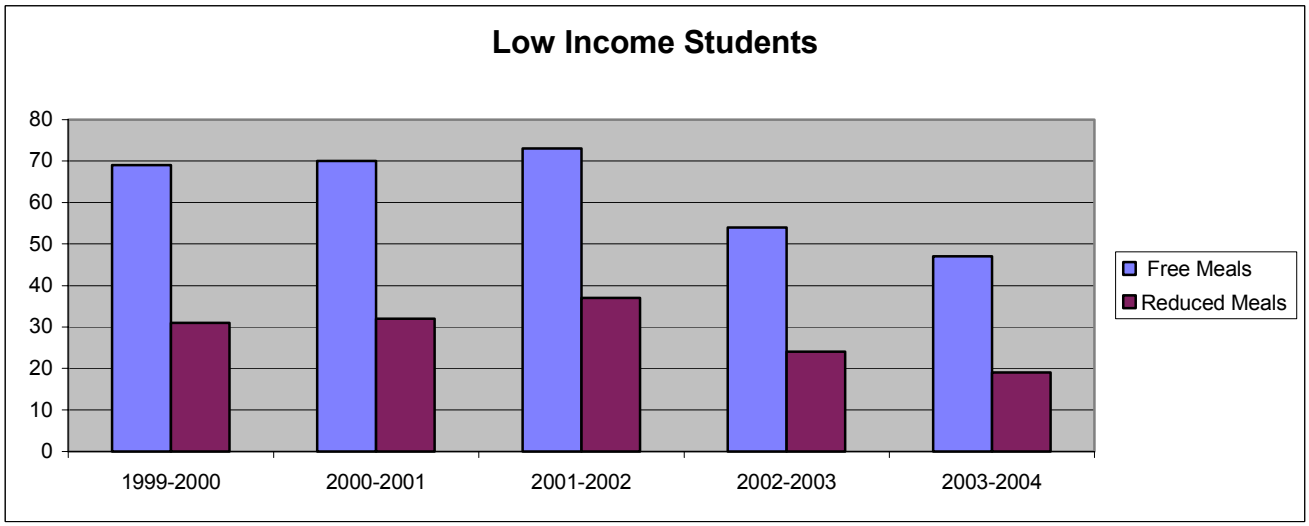
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,469,099	618	1,268,708	35,250		0	164,523
Supplemental General	157,000	1,796	40,647				114,557
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	260,000	402,678		0	0	29,233	37,708
Driver Training	11,315	14,581	1,275		0	0	700
Extraordinary School Program	0	0			0	0	0
Food Service	122,300	45,495	1,029	33,595	0	25,000	29,620
Professional Development	13,770	17,932	0	0	0	5,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	3,025	3,942		0	0	1,500	0
Special Education	190,323	328,575	0	0	0	113,560	0
Vocational Education	95,000			0	0	95,000	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	86,540	33,758	xxxxxxxxxxx	52,782	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,408,372	849,375	1,311,659	121,627	0	269,293	347,108
Less Transfers	269,293						
TOTAL Budget Expenditures	$2,139,079						

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)*	188.5	178.5	-5%	175.8	-2%	162.5	-8%	148.0	-9%
Number of Students - Free Meals	69	70	1%	73	4%	54	-26%	47	-13%
Number of Students - Reduced Meals	31	32	3%	37	16%	24	-35%	19	-21%

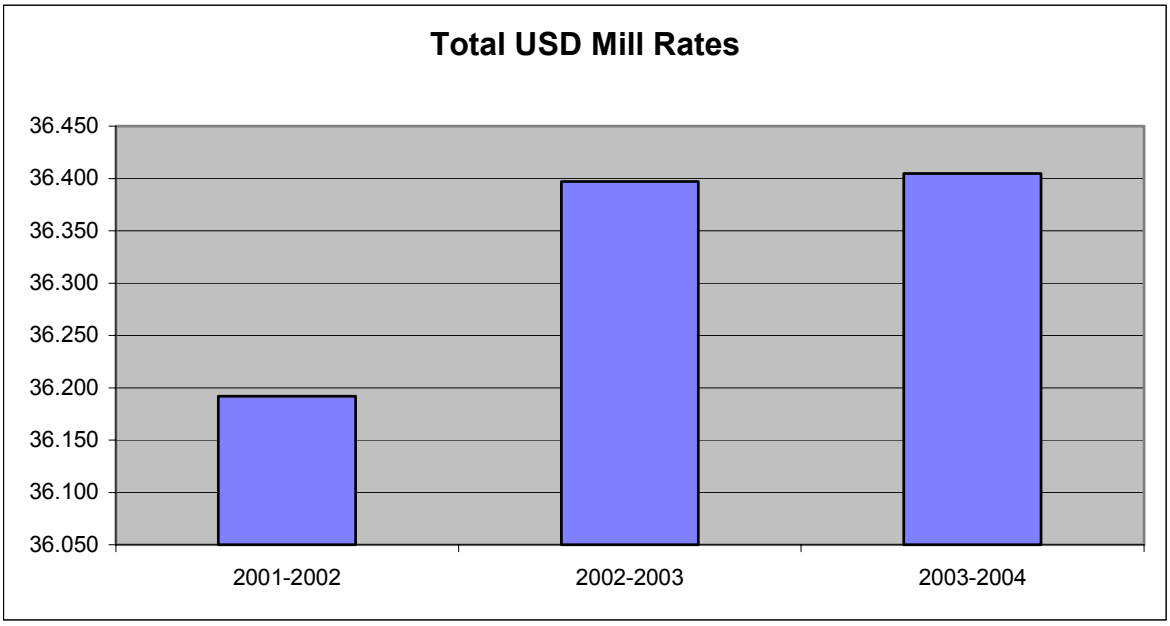




*FTE for state aid and budget authority purposes for general fund.

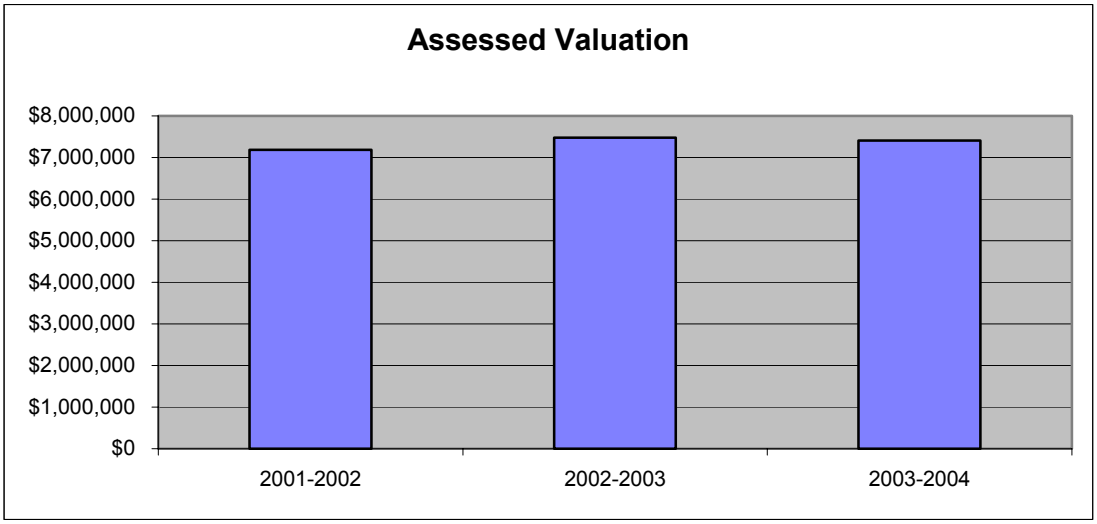
Miscellaneous Information
Mill Rates by Fund

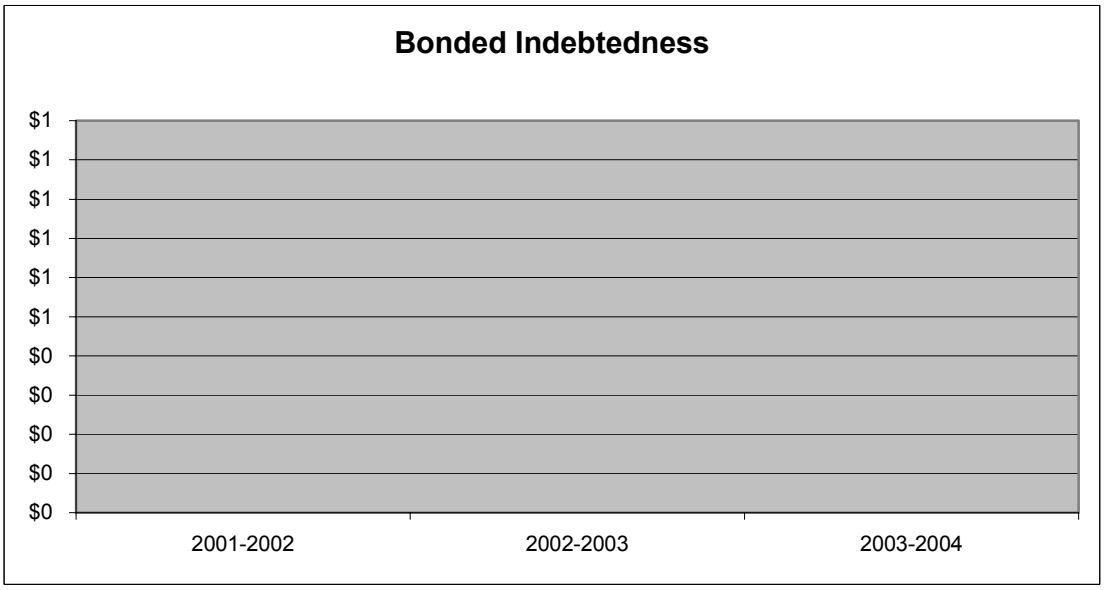
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.197	12.401	12.405
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	3.996	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**36.192**	**36.397**	**36.405**
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	$7,181,601	$7,473,183	$7,404,004
Bonded Indebtedness	0	0	0





USD# 324
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	166,110	41,528	4.0	161,031	40,258
Teachers (Full Time)	17.5	646,978	36,970	16.5	618,080	37,459
Other Certified (Licensed) Personnel	0.4	15,330	15,330	0.4	15,590	15,590
Classified Personnel	6.5	154,461	23,763	6.2	144,194	23,257
Substitutes/Temporary Help	XXXXX	30,681	XXXXXXXXXXX	XXXXX	47,000	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