Budget at a Glance

2004 - 2005

Paola

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Summary of Total Expenditures By Function
(All Funds)

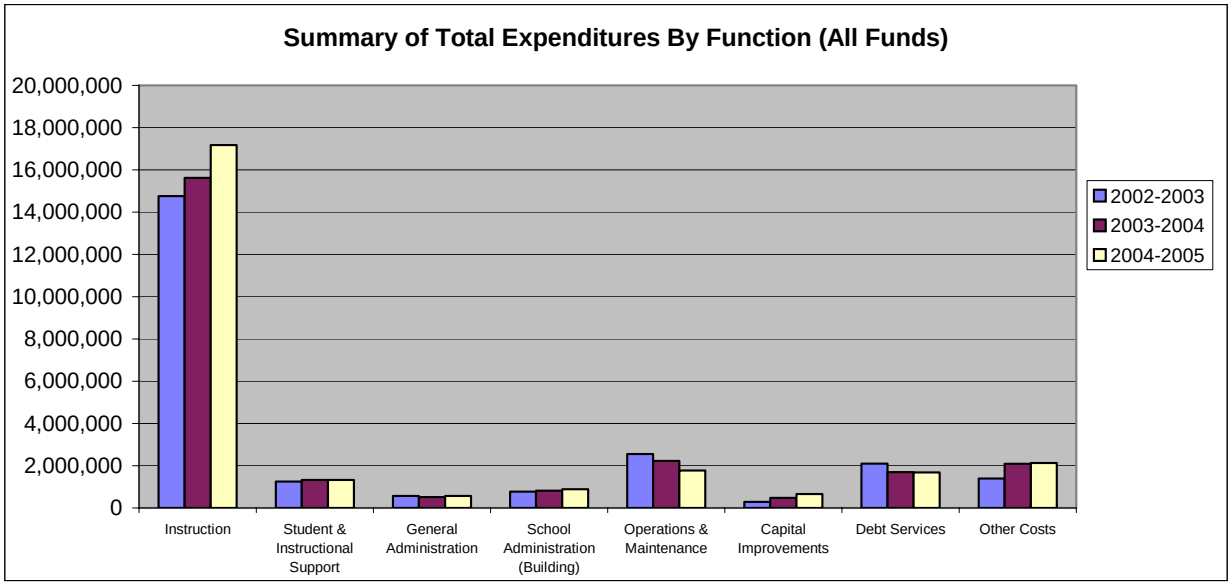
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	14,760,683	62%	15,621,722	63%	6%	17,179,402	66%	10%
Student & Instructional Support	1,256,497	5%	1,324,292	5%	5%	1,328,309	5%	0%
General Administration	568,035	2%	524,116	2%	-8%	574,858	2%	10%
School Administration (Building)	775,311	3%	819,022	3%	6%	884,220	3%	8%
Operations & Maintenance	2,554,756	11%	2,232,398	9%	-13%	1,769,989	7%	-21%
Capital Improvements	296,526	1%	483,687	2%	63%	660,711	3%	37%
Debt Services	2,104,664	9%	1,690,904	7%	-20%	1,683,171	6%	0%
Other Costs	1,393,513	6%	2,090,445	8%	50%	2,124,393	8%	2%
Total Expenditures	23,709,985	100%	24,786,586	100%	5%	26,205,053	100%	6%
Amount per Pupil	$11,645		$12,052		3%	$12,795		6%

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.

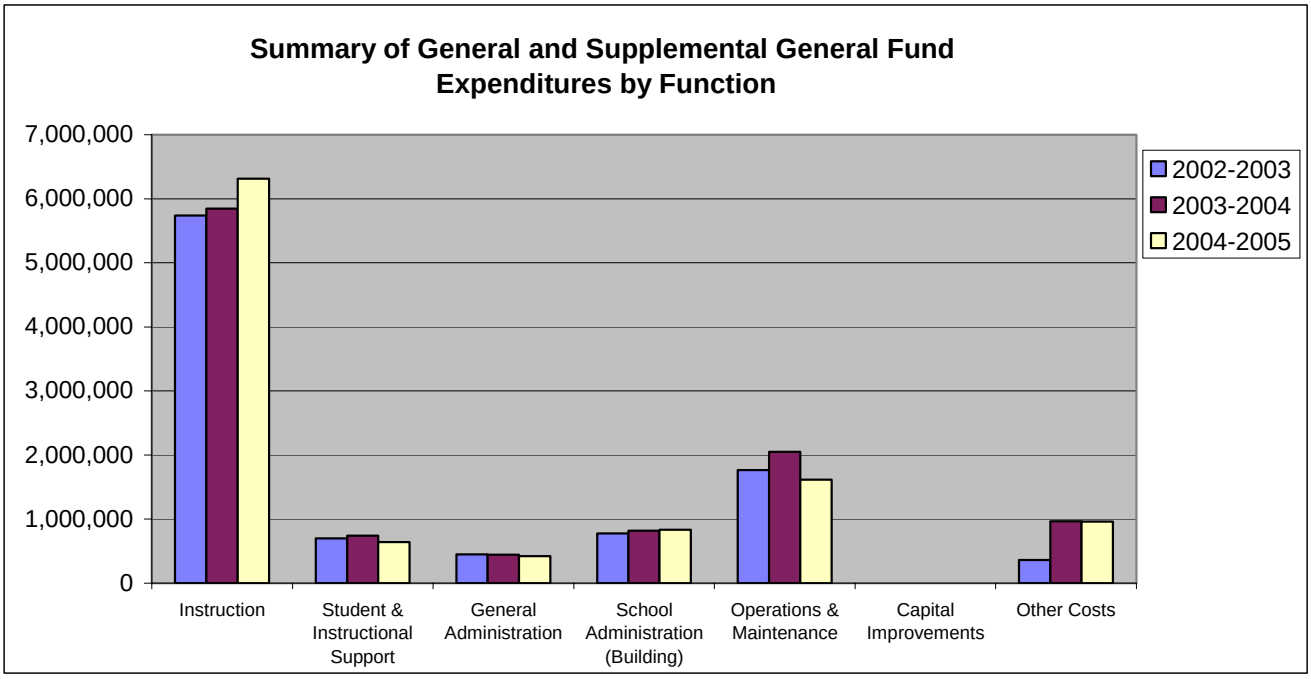
Further definition of what goes into each category:

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



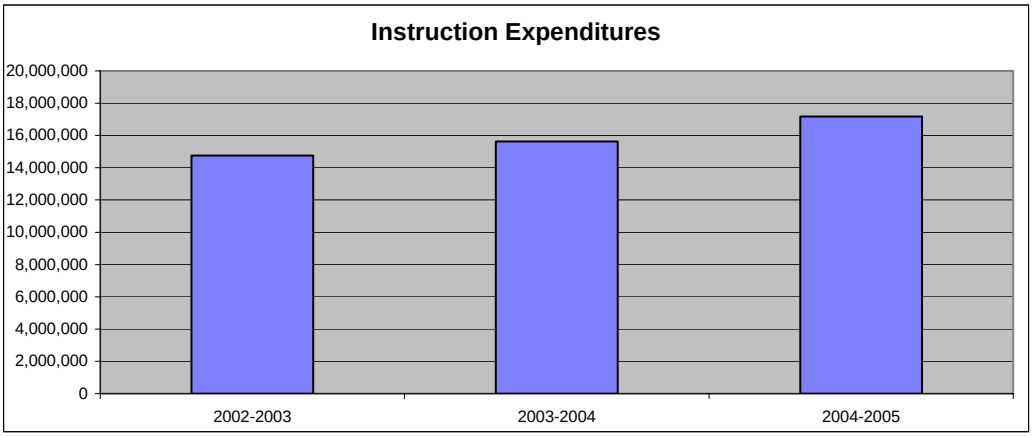
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,737,512	59%	5,849,089	54%	2%	6,313,604	58%	8%
Student & Instructional Support	698,094	7%	741,243	7%	6%	644,869	6%	-13%
General Administration	448,088	5%	442,900	4%	-1%	424,591	4%	-4%
School Administration (Building)	775,311	8%	818,910	8%	6%	832,916	8%	2%
Operations & Maintenance	1,768,114	18%	2,052,915	19%	16%	1,615,490	15%	-21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	363,815	4%	966,175	9%	166%	963,003	9%	0%
Total Expenditures	9,790,934	100%	10,871,232	100%	11%	10,794,473	100%	-1%
Amount per Pupil	$4,809		$5,286		10%	$5,271		0%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	5,620,329		5,710,076	2%		6,257,865	10%
Federal Funds	226,500		350,455	55%		286,661	-18%
Supplemental General	117,183		139,013	19%		55,739	-60%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	69,769		210,157	201%		139,289	-34%
Driver Education	26,475		24,205	-9%		32,959	36%
Extraordinary School Program	95,759		95,854	0%		95,577	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	11,607		4,136	-64%		18,000	335%
Special Education	38,557		54,665	42%		35,338	-35%
Technology Education	0						
Transportation	0						
Vocational Education	235,460		251,926	7%		261,467	4%
Gifts/Grants	43,293		31,305	-28%		64,968	108%
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						794,854	
Contingency Reserve	0		0	0%			
Text Book & Student Material	39,130		36,620	-6%			
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	6,524,062		6,908,412	6%		8,042,717	16%
Enrollment (FTE)*	2,036.0		2,056.7	1%		2,048.0	0%
Amount per Pupil	3,204		3,359	5%		3,927	17%
Adult Education	64,691		77,629	20%		63,880	-18%
Adult Supplemental Education	44,635		75,198	68%		53,400	-29%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	8,127,295		8,560,483	5%		9,019,405	5%
TOTAL	14,760,683		15,621,722	6%		17,179,402	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.

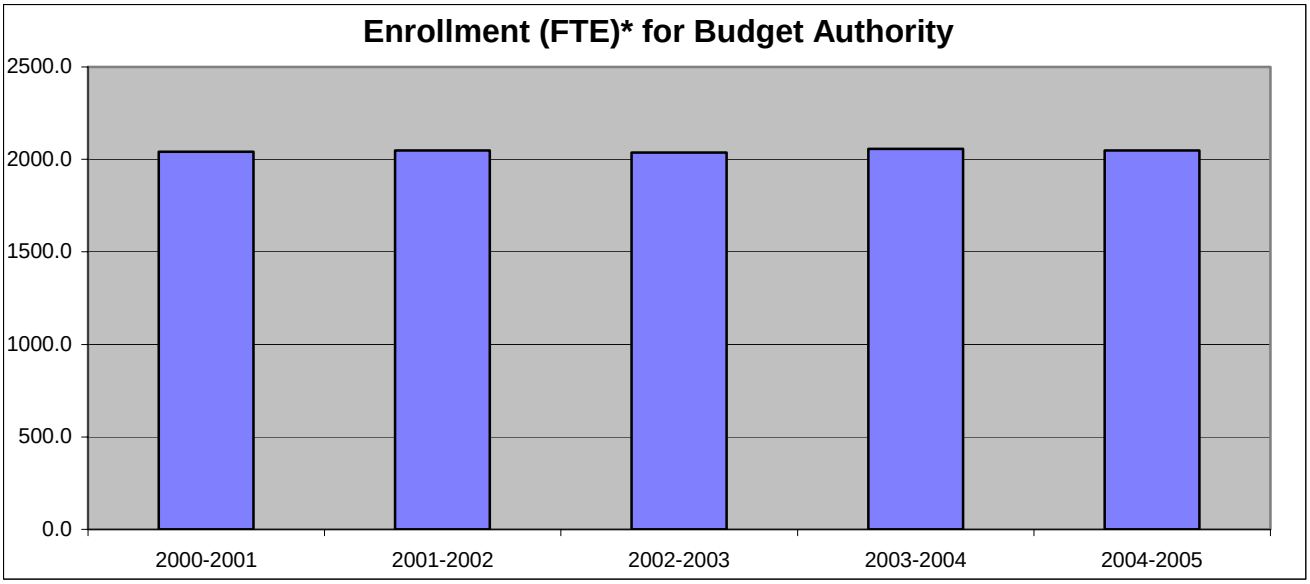
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

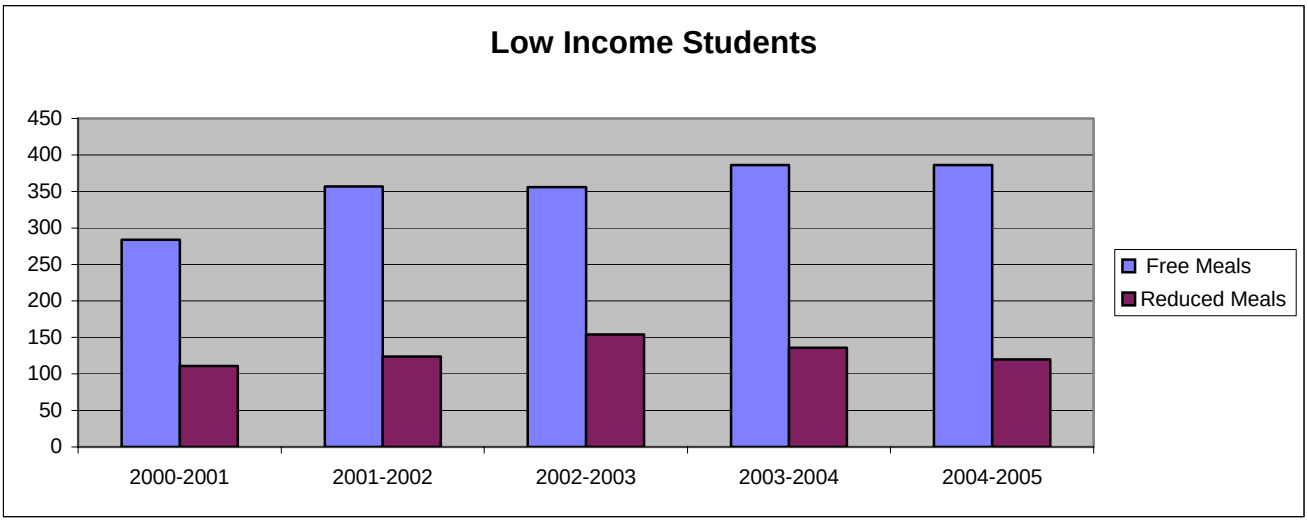
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	10,597,754	0	8,791,158	0		0	1,806,596
Supplemental General	2,525,000	199,489	622,160				1,703,351
Adult Education	144,672	17,094	35,800	85,489	0	0	23,383
Adult Supplemental Education	53,400	7,900			0	22,000	23,500
Bilingual Education	0			0	0	0	0
Capital Outlay	750,000	436,034		0	40,000	0	452,844
Driver Training	34,459	9,259	8,400		0	25,000	16,800
Extraordinary School Program	95,577	5,577			0	0	90,000
Food Service	771,515	86,490	9,900	221,725	500	0	452,900
Professional Development	28,169	4,369	0	0	0	23,800	0
Parent Education Program	219,726	7,556	132,308	0	0	25,500	61,000
Summer School	18,000	12,834		0	0	5,166	0
Special Education	2,466,372	179,572	0	0	0	1,961,815	400,000
Vocational Education	265,000			0	0	265,000	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	74,700	49,585					65,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,000,000	0	1,000,000				
Bond and Interest #1	1,683,171	772,712	164,348		0		1,431,906
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		115922					28,628
Temporary Note	0	0			0		0
Coop Special Education	9700000	1,107,709	0	2,220,000	0	2,263,534	6,432,243
Federal Funds	319,380	0	xxxxxxxxxxx	319,380	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	30,746,895	3,012,102	10,764,074	2,846,594	40,500	4,591,815	12,988,151
Less Transfers	4,591,815						
TOTAL Budget Expenditures	$26,155,080						

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)*	2,042.7	2,048.3	0%	2,036.0	-1%	2,056.7	1%	2,048.0	0%
Number of Students - Free Meals	284	357	26%	356	0%	386	8%	386	0%
Number of Students - Reduced Meals	111	124	12%	154	24%	136	-12%	120	-12%

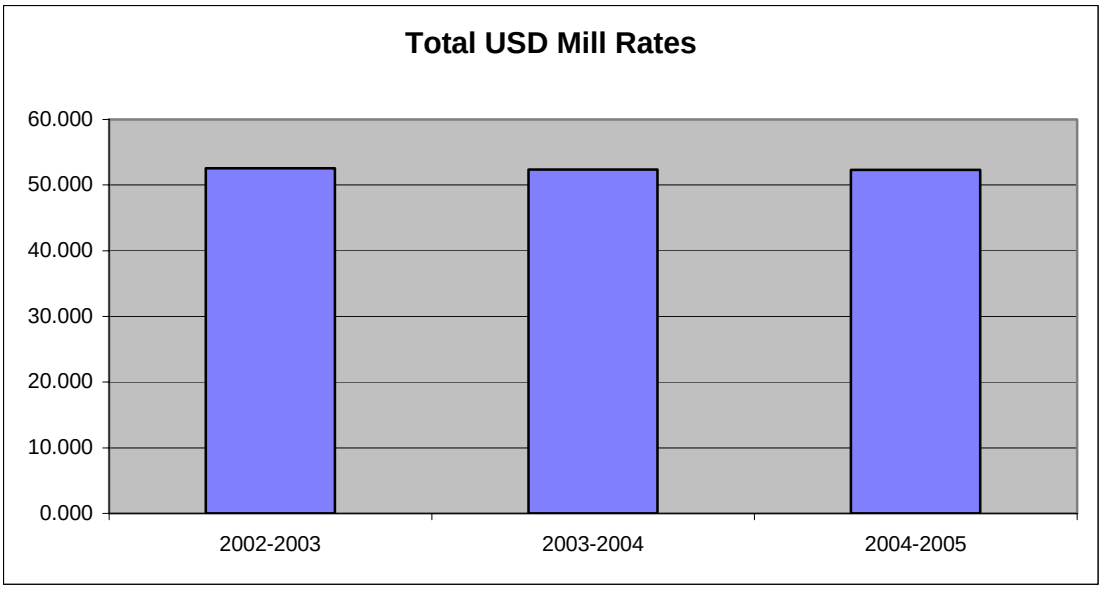




*FTE for state aid and budget authority purposes for general fund.

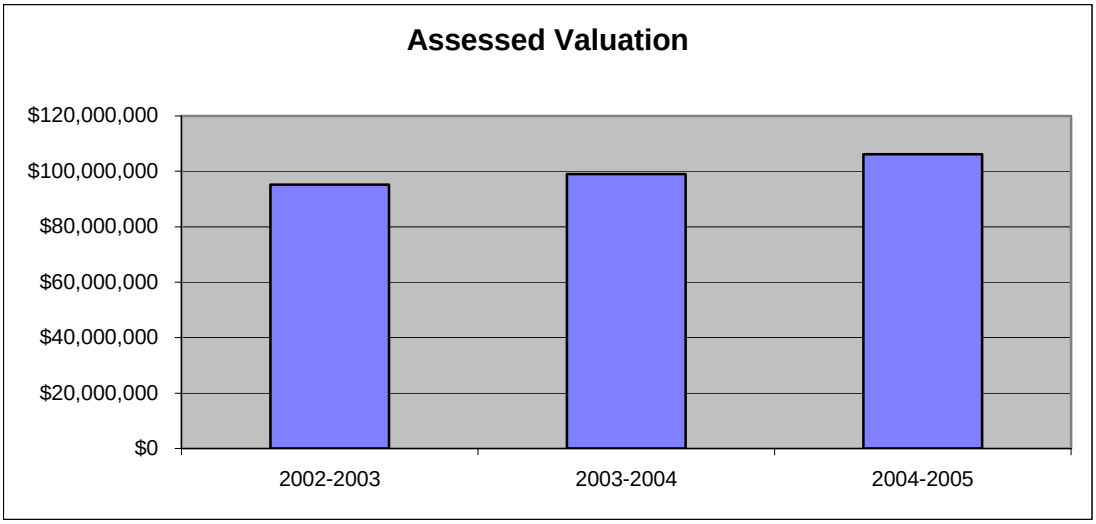
Miscellaneous Information
Mill Rates by Fund

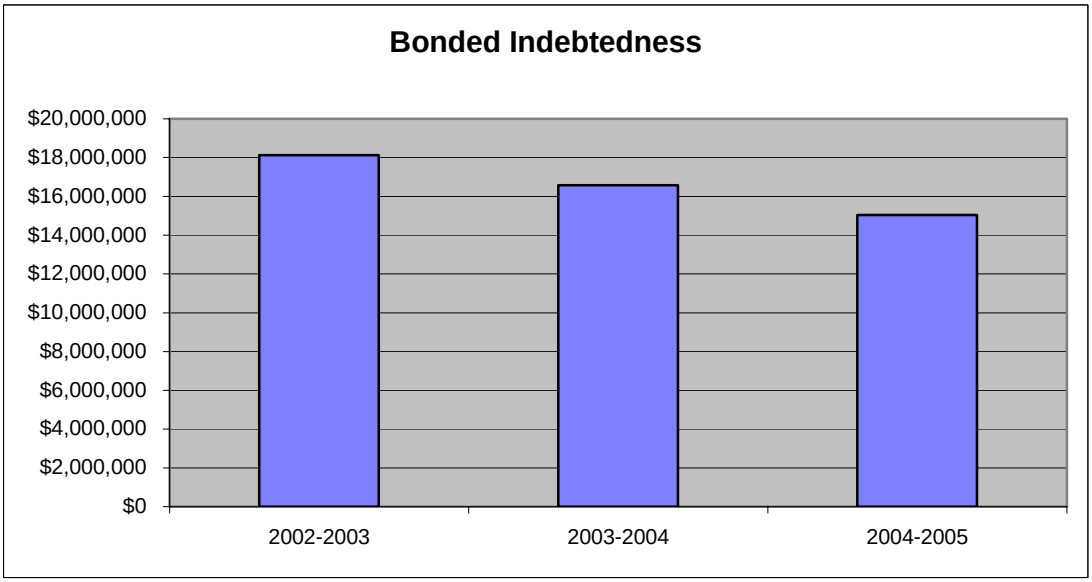
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.143	13.475	15.727
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.904	14.403	12.372
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.505	0.490	0.208
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.552**	**52.368**	**52.307**
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	$95,195,346	$99,047,980	$106,158,809
Bonded Indebtedness	18,128,000	16,568,481	15,045,000





USD# 368
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)	20.8	1,235,991	59,423	20.1	1,270,868	63,227	20.1	1,310,932	65,220
Teachers (Full Time)	201.0	7,918,247	39,394	191.0	8,059,376	42,196	197.0	8,707,326	44,200
Other Certified (Licensed) Personnel	49.7	2,229,003	44,849	54.9	2,551,383	46,473	54.9	2,691,709	49,029
Classified Personnel	210.0	4,292,984	20,443	215.4	4,566,846	21,202	215.4	4,729,394	21,956
Substitutes/Temporary Help	XXXXXXX	216,095	XXXXXXXXXXX	XXXXXXX	289,718	XXXXXXXXXXX	XXXXXXX	289,718	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