Budget at a Glance

2003 - 2004

Sterling USD 376

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Summary of Total Expenditures By Function
(All Funds)

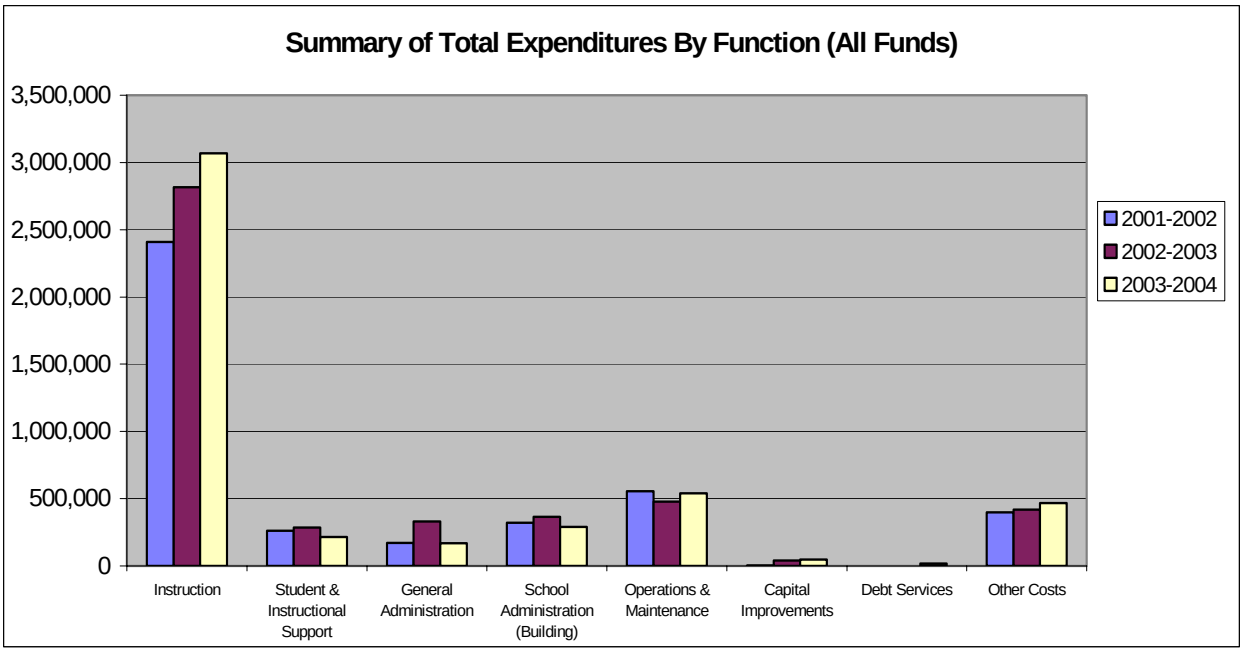
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,409,145	58%	2,817,036	60%	17%	3,067,378	64%	9%
Student & Instructional Support	261,239	6%	284,815	6%	9%	214,230	4%	-25%
General Administration	170,837	4%	330,057	7%	93%	167,750	3%	-49%
School Administration (Building)	320,653	8%	365,020	8%	14%	289,000	6%	-21%
Operations & Maintenance	556,624	14%	477,945	10%	-14%	539,095	11%	13%
Capital Improvements	2,620	0%	40,421	1%	1443%	47,000	1%	16%
Debt Services	0	0%	0	0%	0%	18,000	0%	0%
Other Costs	398,400	10%	418,462	9%	5%	467,480	10%	12%
Total Expenditures	4,119,518	100%	4,733,756	100%	15%	4,809,933	100%	2%

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.

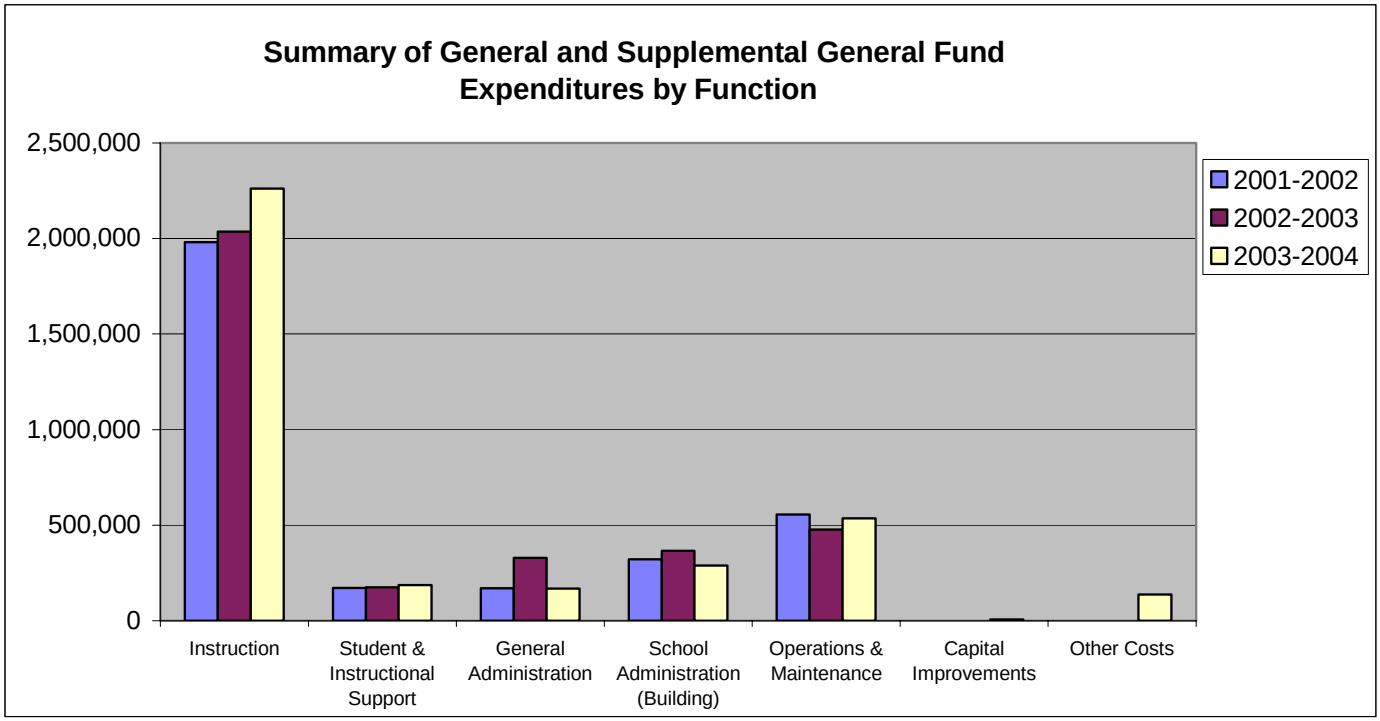
Further definition of what goes into each category:

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



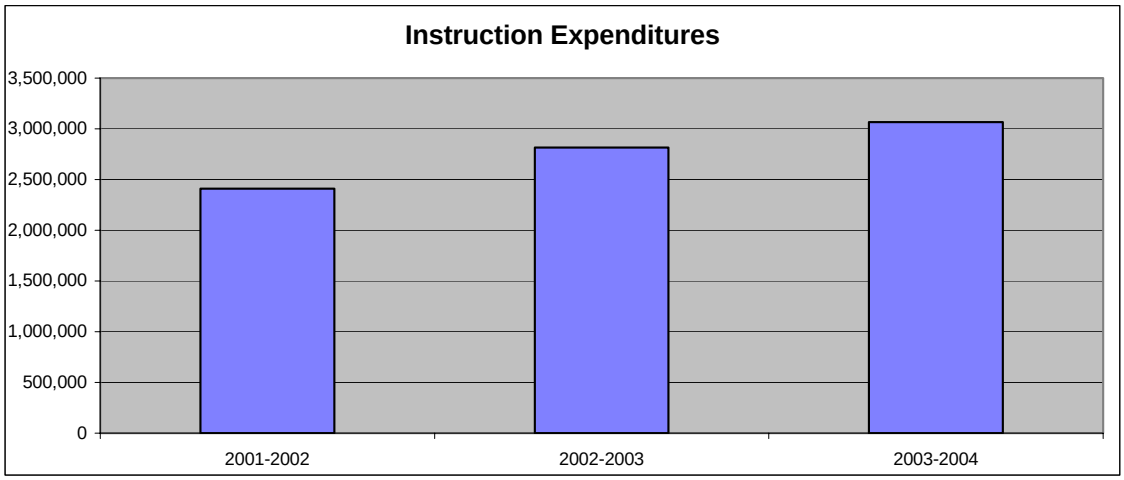
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,980,933	62%	2,036,541	60%	3%	2,261,325	63%	11%
Student & Instructional Support	171,927	5%	173,887	5%	1%	187,000	5%	8%
General Administration	168,963	5%	328,181	10%	94%	167,750	5%	-49%
School Administration (Building)	320,653	10%	365,020	11%	14%	289,000	8%	-21%
Operations & Maintenance	554,487	17%	475,816	14%	-14%	535,350	15%	13%
Capital Improvements	0	0%	0	0%	0%	6,000	0%	0%
Other Costs	0	0%	0	0%	0%	136,900	4%	0%
Total Expenditures	3,196,963	100%	3,379,445	100%	6%	3,583,325	100%	6%
Amount per Pupil	$6,184		$6,562		6%	$6,931		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,959,290		1,932,866	-1%		1,915,325	-1%
Federal Funds	121,909		173,003	42%		172,300	0%
Supplemental General	21,643		103,675	379%		346,000	234%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	38,605		0	-100%		20,000	0%
Driver Education	2,044		5,377	163%		19,446	262%
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	11,538		11,575	0%		20,559	78%
Special Education	185,750		525,223	183%		545,000	4%
Technology Education	50,139		53,612	7%			
Transportation	0		0	0%			
Vocational Education	18,227		0	-100%		28,748	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		11,705	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	2,409,145		2,817,036	17%		3,067,378	9%
Enrollment (FTE)*	517.0		515.0	0%		517.0	0%
Amount per Pupil	4,660		5,470	17%		5,933	8%
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	2,409,145		2,817,036	17%		3,067,378	9%



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.

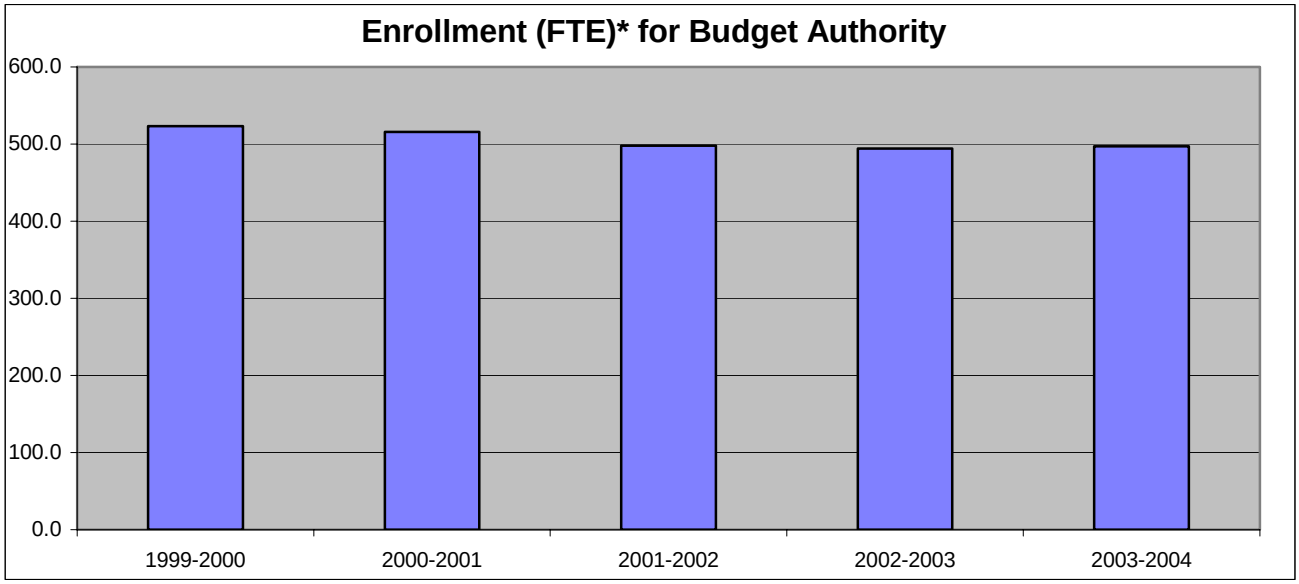
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

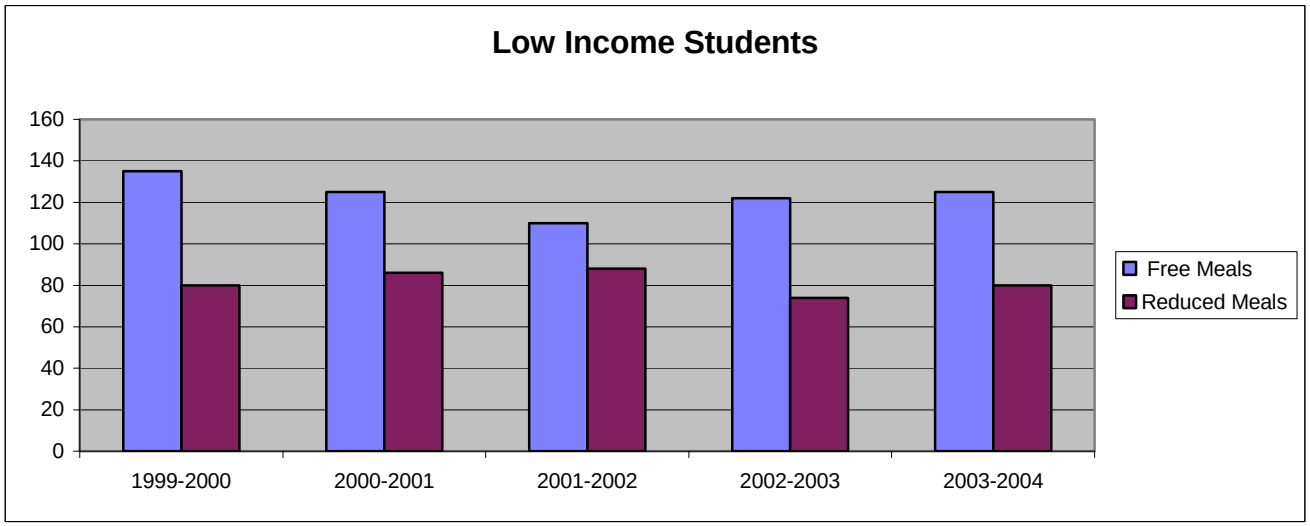
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,411,029	231	2,975,667	0		0	435,131
Supplemental General	840,000	24,636	291,396				523,968
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	79,000	93,712		0	15,000	0	34,005
Driver Training	20,446	11,196	2,250		0	4,000	3,000
Extraordinary School Program	0	0			0	0	0
Food Service	276,302	10,330	3,983	110,343	0	22,956	128,950
Professional Development	27,230	7,230	0	0	0	20,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	20,559	7,559		0	0	13,000	0
Special Education	602,023	23,023	0	0	0	579,000	0
Vocational Education	28,748			0	0	28,748	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	172,300	4,390	xxxxxxxxxxx	167,910	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,477,637	182,307	3,273,296	278,253	15,000	667,704	1,125,054
Less Transfers	667,704						
TOTAL Budget Expenditures	$4,809,933						

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)*	523.1	515.6	-1%	497.9	-3%	494.1	-1%	497.0	1%
Number of Students - Free Meals	135	125	-7%	110	-12%	122	11%	125	2%
Number of Students - Reduced Meals	80	86	8%	88	2%	74	-16%	80	8%

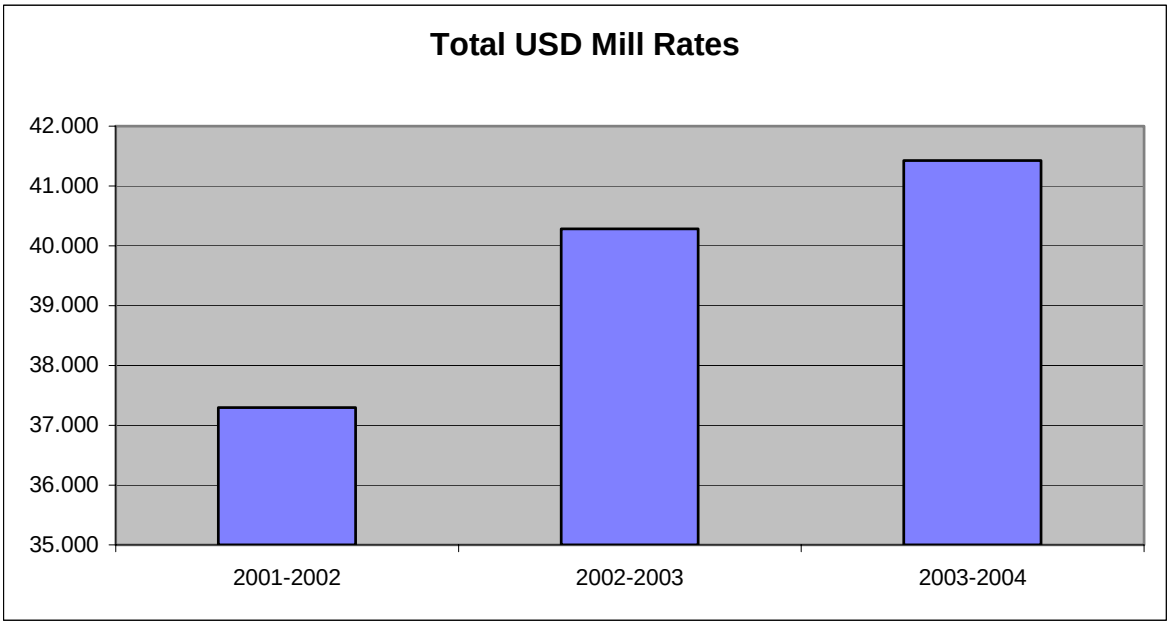




*FTE for state aid and budget authority purposes for general fund.

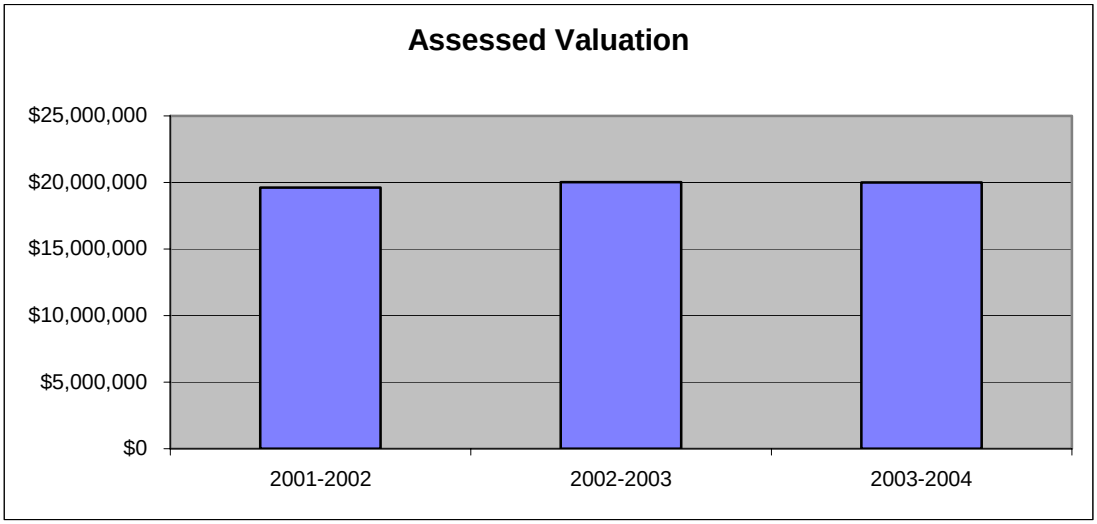
Miscellaneous Information
Mill Rates by Fund

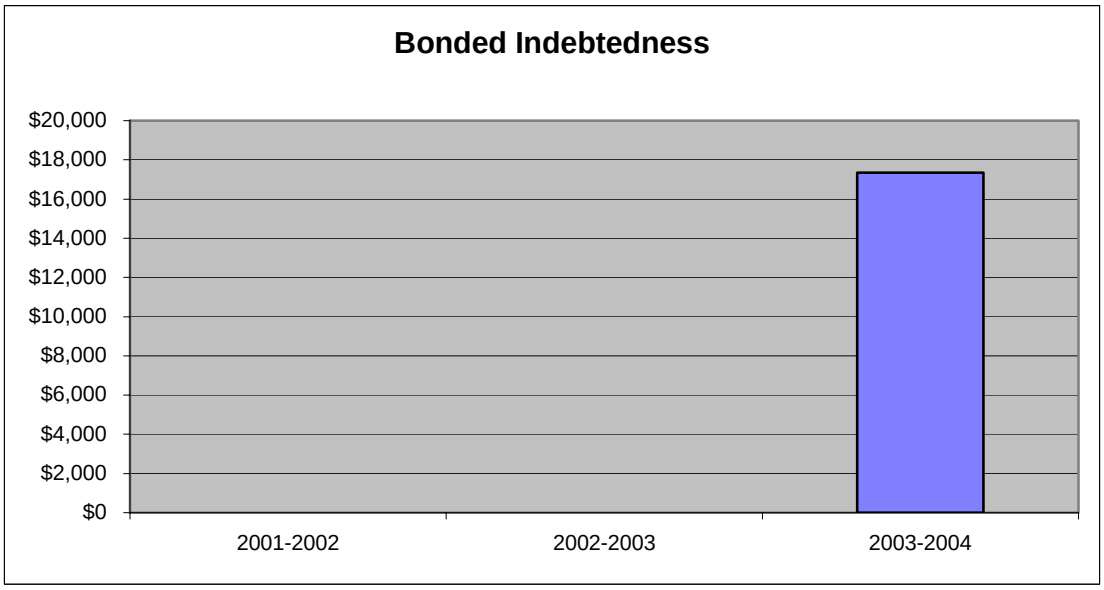
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	17.294	20.283	19.424
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**37.294**	**40.283**	**41.424**
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	1.971	1.997	2.922
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.971**	**1.997**	**2.922**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$19,606,054	$20,024,527	$20,003,160
Bonded Indebtedness	0	0	17,340





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AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	264,044	66,011	3.0	194,230	64,743
Teachers (Full Time)	39.5	1,543,022	39,064	39.2	1,557,522	39,733
Other Certified (Licensed) Personnel	3.3	131,408	39,821	3.3	133,508	40,457
Classified Personnel	22.3	460,334	20,643	22.3	466,077	20,900
Substitutes/Temporary Help	XXXXX	32,315	XXXXXXXXXXX	XXXXX	30,000	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