Budget at a Glance

2003 - 2004

USD 244

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USD# 244

Summary of Total Expenditures By Function
(All Funds)

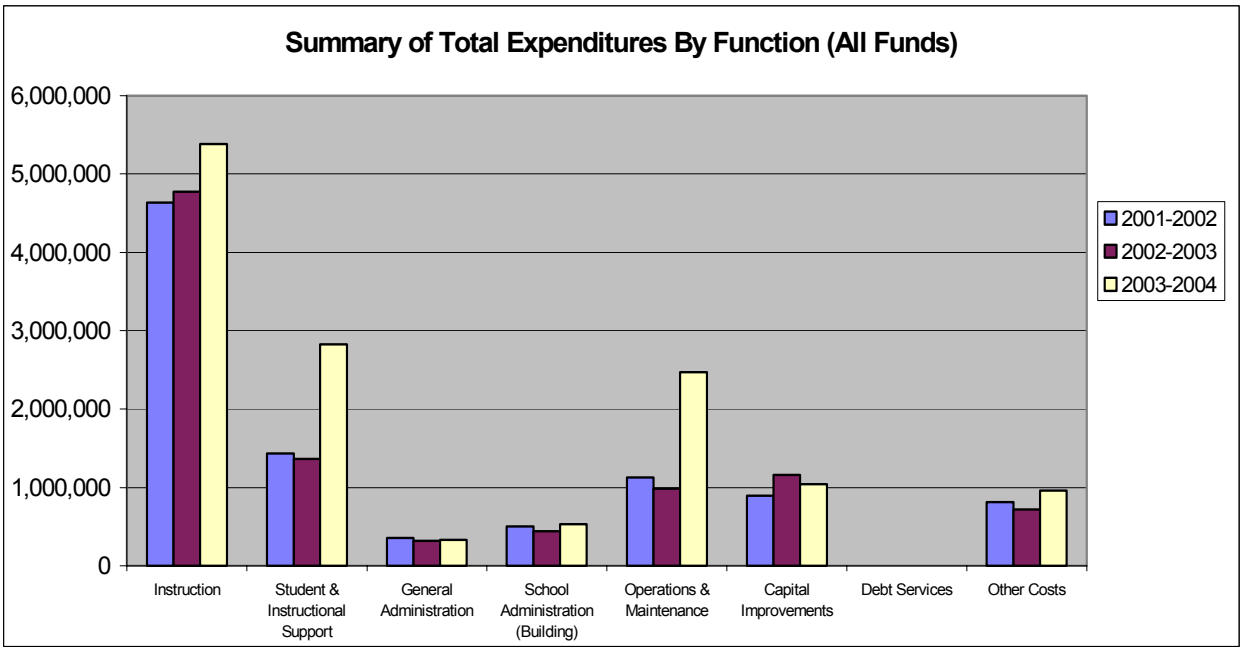
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,637,341	47%	4,772,400	49%	3%	5,381,397	40%	13%
Student & Instructional Support	1,433,708	15%	1,364,641	14%	-5%	2,824,975	21%	107%
General Administration	358,826	4%	318,547	3%	-11%	331,000	2%	4%
School Administration (Building)	505,383	5%	439,097	4%	-13%	530,100	4%	21%
Operations & Maintenance	1,126,096	12%	984,756	10%	-13%	2,471,231	18%	151%
Capital Improvements	894,987	9%	1,161,744	12%	30%	1,038,614	8%	-11%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	811,806	8%	717,422	7%	-12%	959,725	7%	34%
Total Expenditures	9,768,147	100%	9,758,607	100%	0%	13,537,042	100%	39%

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.

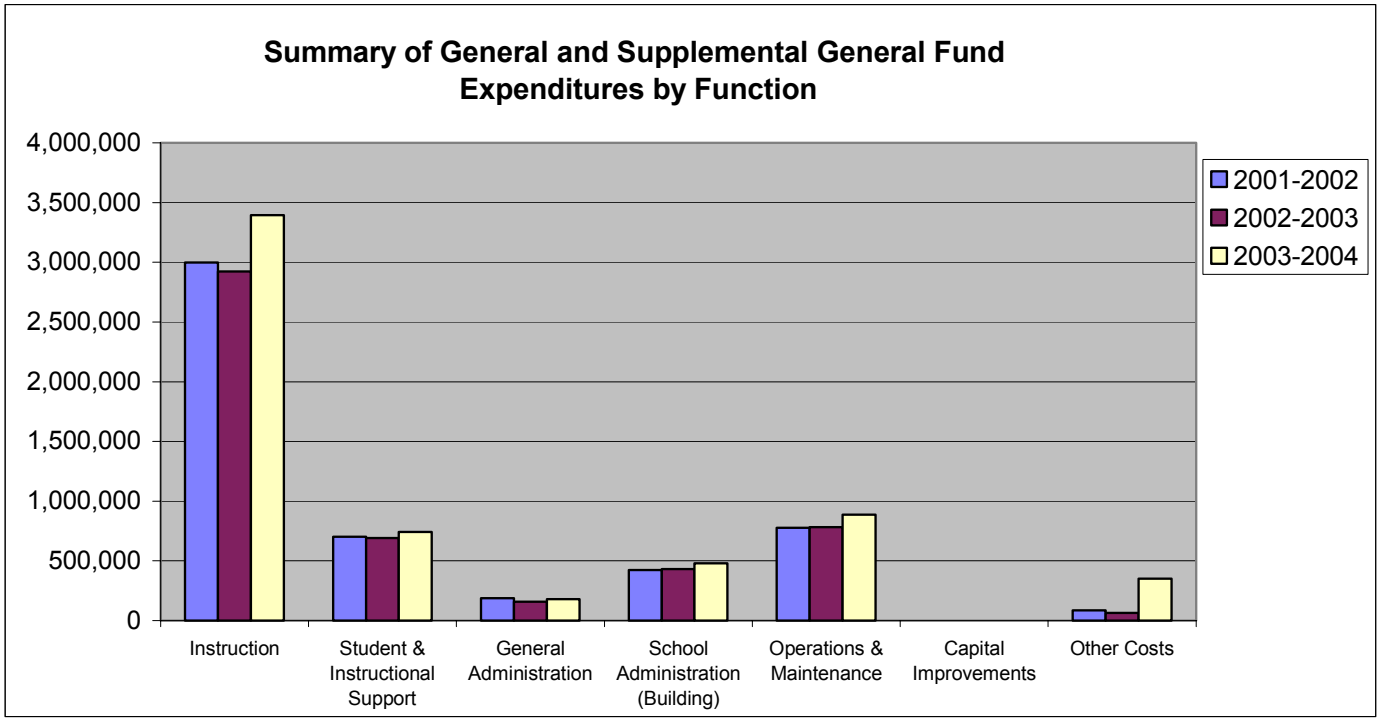
Further definition of what goes into each category:

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



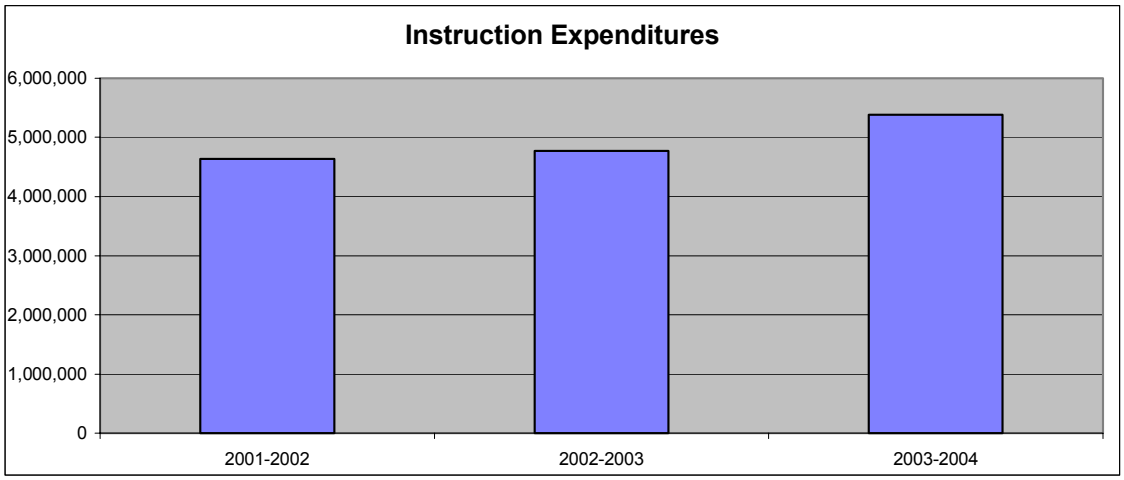
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,997,988	58%	2,925,218	58%	-2%	3,394,286	56%	16%
Student & Instructional Support	702,765	14%	692,946	14%	-1%	743,700	12%	7%
General Administration	187,156	4%	157,958	3%	-16%	179,750	3%	14%
School Administration (Building)	423,285	8%	431,395	9%	2%	480,100	8%	11%
Operations & Maintenance	778,110	15%	783,046	15%	1%	888,950	15%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	85,999	2%	64,231	1%	-25%	352,525	6%	449%
Total Expenditures	5,175,303	100%	5,054,794	100%	-2%	6,039,311	100%	19%
Amount per Pupil	$5,720		$5,725		0%	$7,107		24%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,817,071		2,874,149	2%		2,726,290	-5%
Federal Funds	205,918		269,828	31%		292,870	9%
Supplemental General	180,917		51,069	-72%		667,996	1208%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	152,370		225,994	48%		250,000	11%
Driver Education	11,928		9,082	-24%		25,500	181%
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	12,812		12,925	1%		37,853	193%
Special Education	755,144		817,932	8%		876,000	7%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	348,185		325,969	-6%		314,400	-4%
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	184		12,332	6602%			
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	4,484,529		4,599,280	3%		5,190,909	13%
Enrollment (FTE)*	904.8		883.0	-2%		849.8	-4%
Amount per Pupil	4,956		5,209	5%		6,108	17%
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	152,812		173,120	13%		190,488	10%
TOTAL	4,637,341		4,772,400	3%		5,381,397	13%



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.

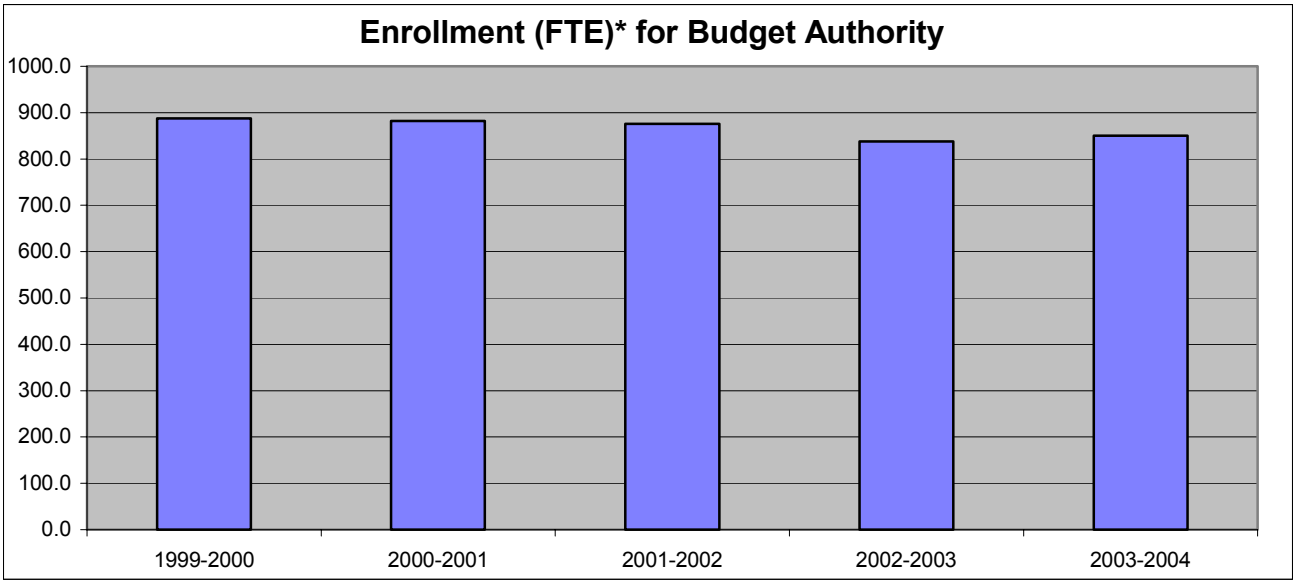
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

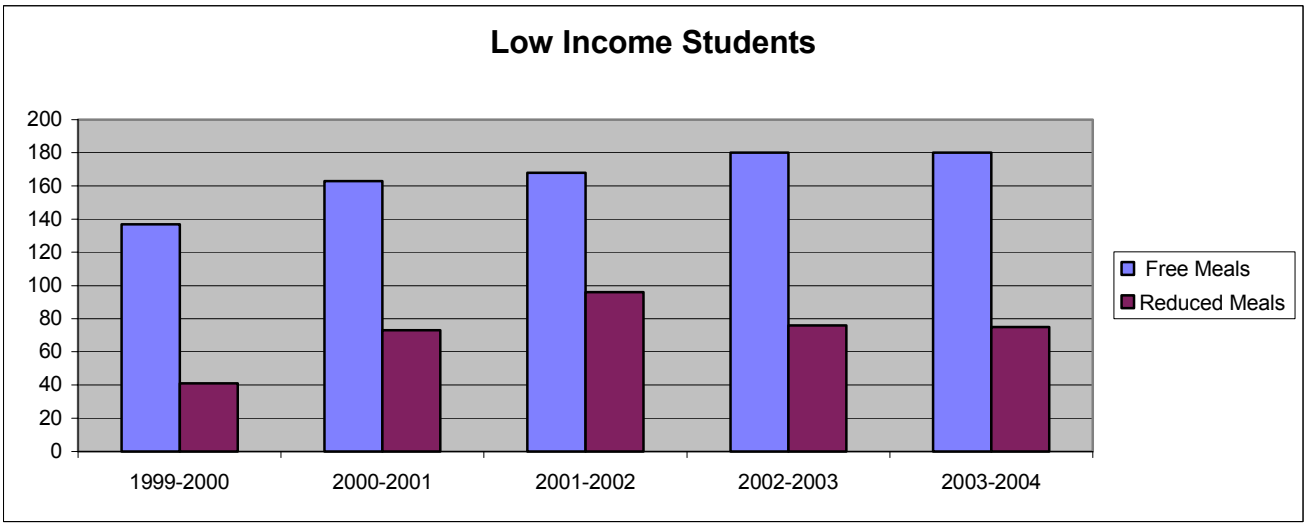
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,688,654	20	767,107	15,000		0	11,766,587
Supplemental General	1,422,164	16,869	0				1,405,295
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	3,813,614	4,736,992		0	0	0	980,666
Driver Training	47,581	39,181	4,400		0	0	4,000
Extraordinary School Program	0	0			0	0	0
Food Service	475,400	126,644	4,733	120,218	74,229	0	149,576
Professional Development	98,856	98,856	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	37,853	37,853		0	0	0	0
Special Education	1,690,398	923,291	0	0	0	767,107	0
Vocational Education	354,400			0	50,000	304,400	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	779775	92,732	0	408,462	65000	116,722	96,859
Federal Funds	316,576	11,070	xxxxxxxxxxx	305,506	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,725,271	6,083,508	776,240	849,186	189,229	1,188,229	14,402,983
Less Transfers	1,188,229						
TOTAL Budget Expenditures	$13,537,042						

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)*	887.3	882.2	-1%	875.5	-1%	837.6	-4%	850.0	1%
Number of Students - Free Meals	137	163	19%	168	3%	180	7%	180	0%
Number of Students - Reduced Meals	41	73	78%	96	32%	76	-21%	75	-1%

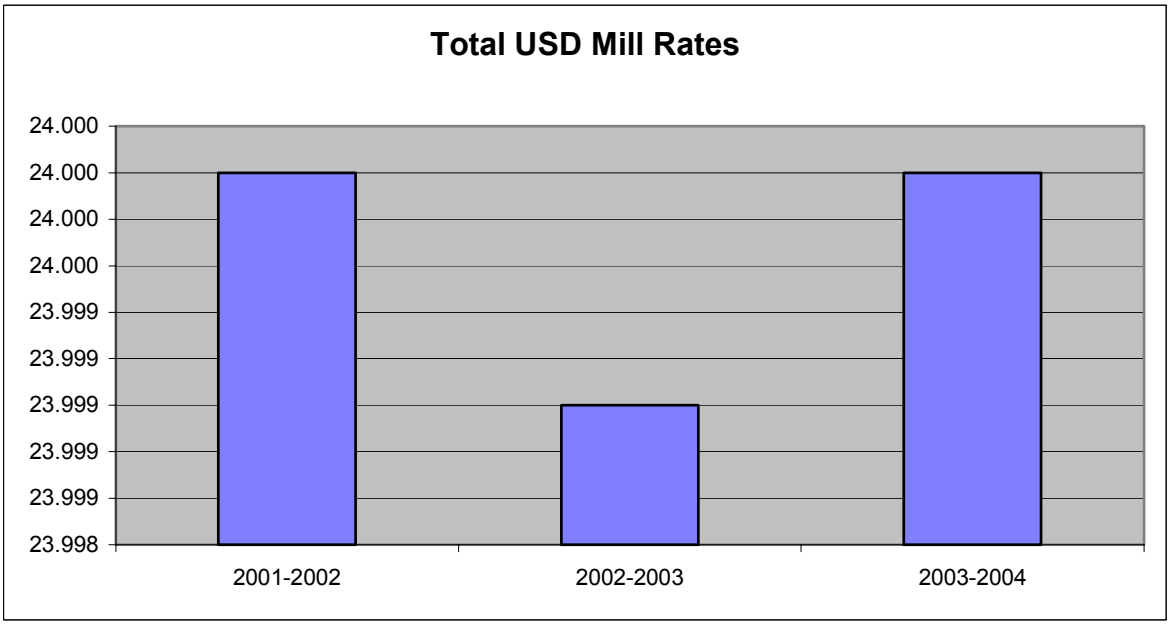




*FTE for state aid and budget authority purposes for general fund.

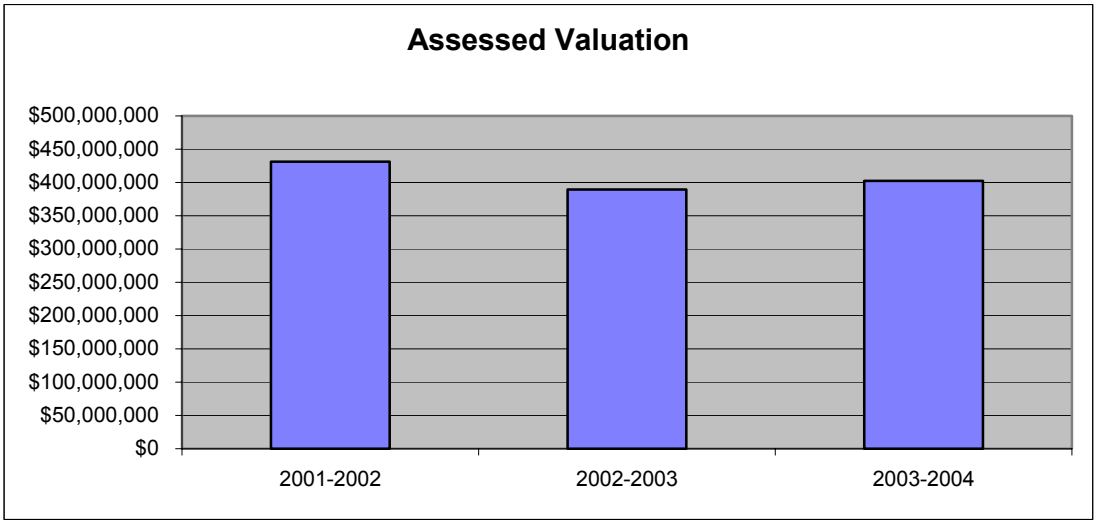
Miscellaneous Information
Mill Rates by Fund

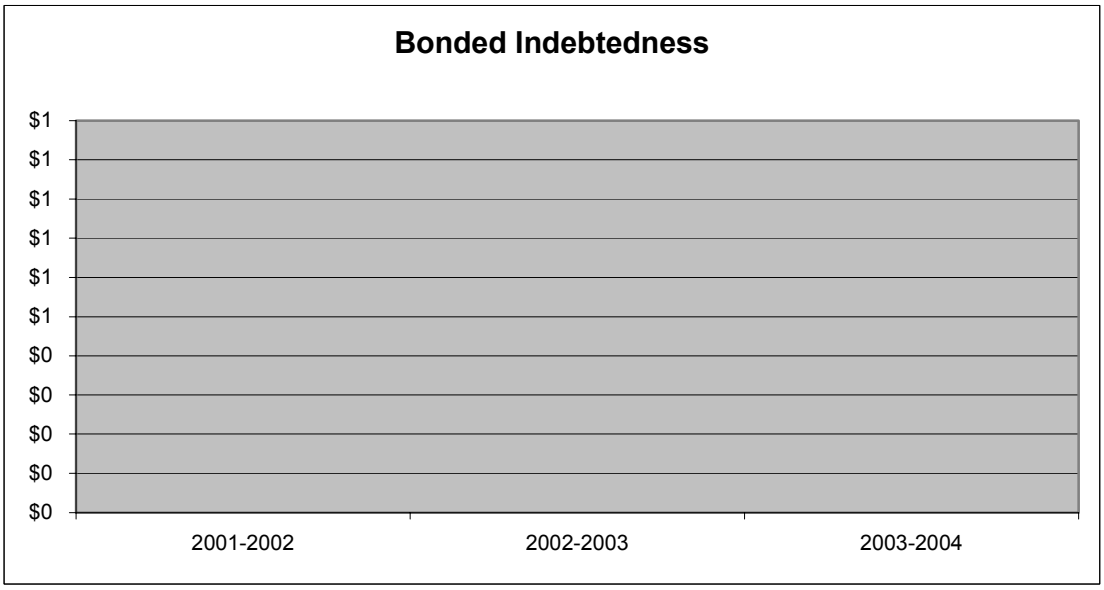
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	3.553	3.265	1.914
Adult Education	0.000	0.000	0.000
Capital Outlay	0.447	0.734	2.086
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**24.000**	**23.999**	**24.000**
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	1.044	1.250	1.250
Recreation Commission Employee Benefit	0.000	0.105	0.163
TOTAL OTHER	**1.044**	**1.355**	**1.413**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$431,169,130	$389,357,912	$402,482,816
Bonded Indebtedness	0	0	0





USD# 244
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	15.0	791,040	52,736	15.0	815,579	54,372
Teachers (Full Time)	73.9	3,321,911	44,951	71.5	3,253,049	45,497
Other Certified (Licensed) Personnel	9.5	481,813	50,717	9.5	492,980	51,893
Classified Personnel	49.5	697,494	14,091	49.5	716,027	14,465
Substitutes/Temporary Help	XXXXX	18,858	XXXXXXXXXXX	XXXXX	21,552	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