Budget at a Glance

2003 - 2004

Fredonia Unified School District No. 484

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USD# 484

Summary of Total Expenditures By Function
(All Funds)

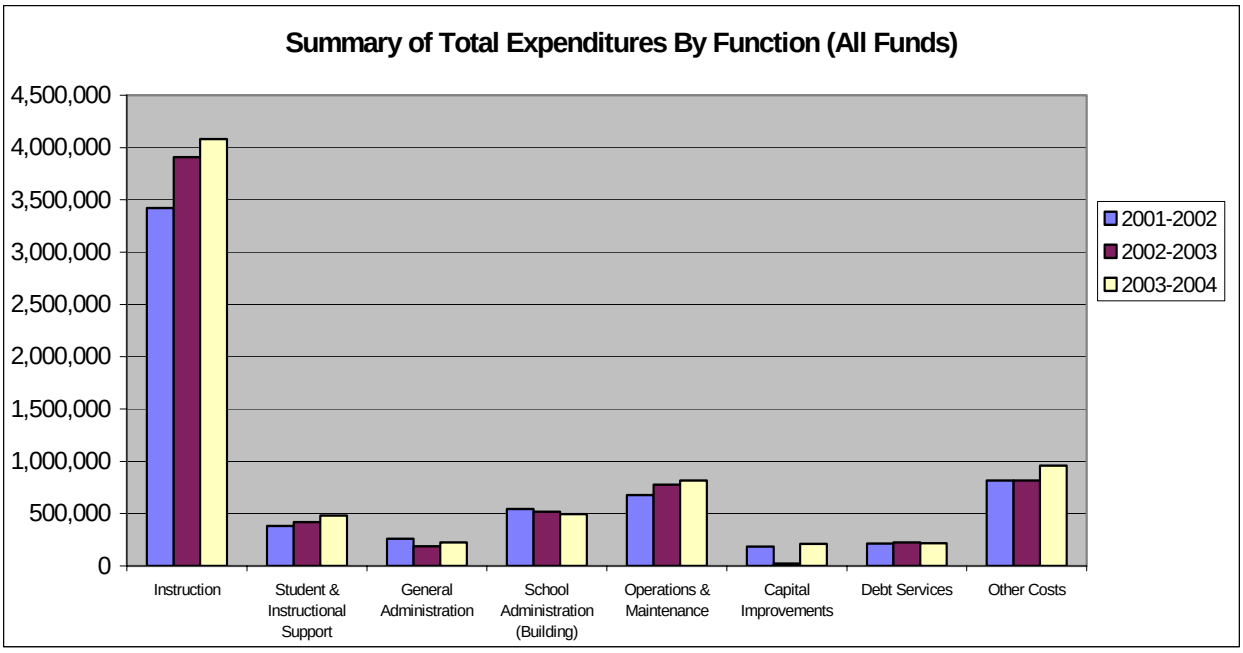
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,421,520	53%	3,909,095	57%	14%	4,080,909	55%	4%
Student & Instructional Support	381,477	6%	417,169	6%	9%	481,397	6%	15%
General Administration	257,683	4%	187,476	3%	-27%	225,869	3%	20%
School Administration (Building)	542,826	8%	518,351	8%	-5%	494,927	7%	-5%
Operations & Maintenance	677,118	10%	777,535	11%	15%	816,887	11%	5%
Capital Improvements	183,838	3%	21,533	0%	-88%	209,900	3%	875%
Debt Services	213,805	3%	224,700	3%	5%	215,035	3%	-4%
Other Costs	816,639	13%	815,820	12%	0%	959,169	13%	18%
Total Expenditures	6,494,906	100%	6,871,679	100%	6%	7,484,093	100%	9%

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.

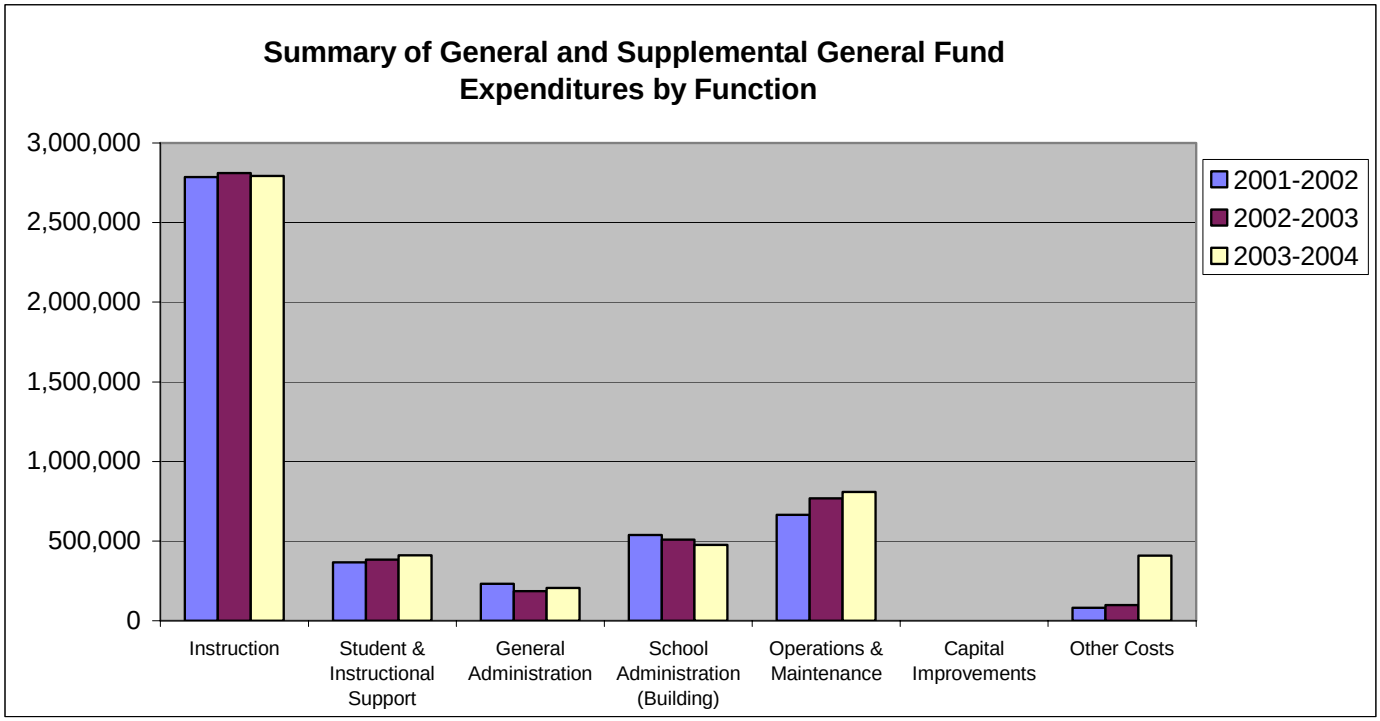
Further definition of what goes into each category:

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



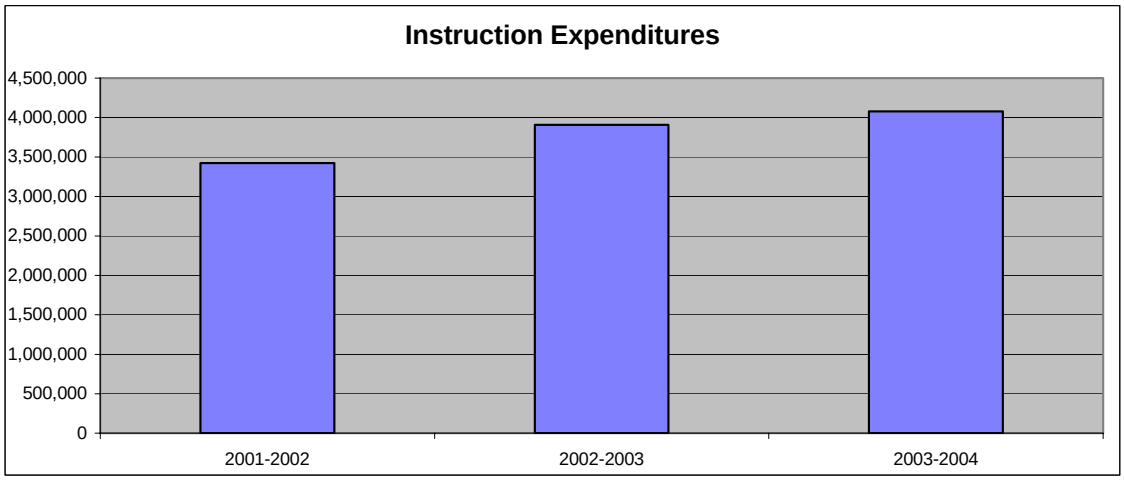
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,785,229	60%	2,812,102	59%	1%	2,791,803	55%	-1%
Student & Instructional Support	365,754	8%	383,074	8%	5%	410,879	8%	7%
General Administration	230,933	5%	185,642	4%	-20%	205,869	4%	11%
School Administration (Building)	539,154	12%	508,175	11%	-6%	474,927	9%	-7%
Operations & Maintenance	664,396	14%	767,672	16%	16%	808,887	16%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	81,315	2%	98,481	2%	21%	408,906	8%	315%
Total Expenditures	4,666,781	100%	4,755,146	100%	2%	5,101,271	100%	7%
Amount per Pupil	$5,589		$6,058		8%	$6,770		12%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,516,023		2,523,328	0%		2,372,395	-6%
Federal Funds	178,100		200,816	13%		305,442	52%
Supplemental General	269,206		288,774	7%		419,408	45%
Bilingual Education	0		0	0%		3,863	0%
Capital Outlay	84,241		105,767	26%		140,000	32%
Driver Education	10,848		11,779	9%		21,640	84%
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	21,040		21,127	0%		67,878	221%
Special Education	245,489		637,408	160%		660,885	4%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	92,880		79,986	-14%		87,304	9%
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	3,693		40,110	986%			
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	3,421,520		3,909,095	14%		4,078,815	4%
Enrollment (FTE)*	835.0		785.0	-6%		753.5	-4%
Amount per Pupil	4,098		4,980	22%		5,413	9%
Adult Education	0		0	0%		2,094	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	3,421,520		3,909,095	14%		4,080,909	4%



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.

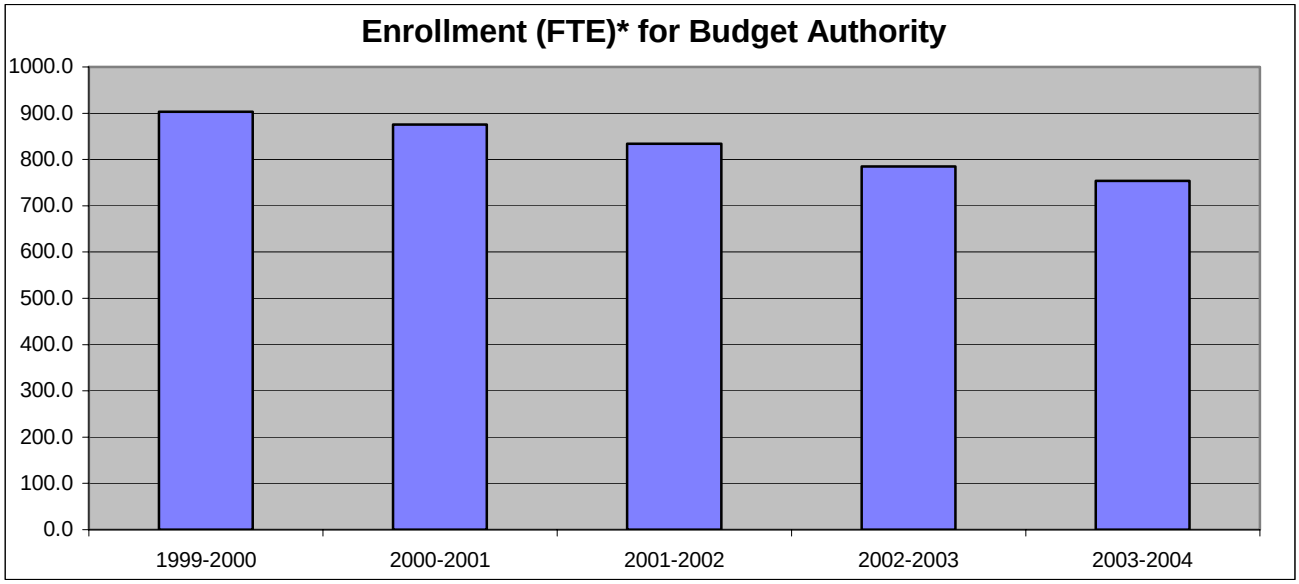
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

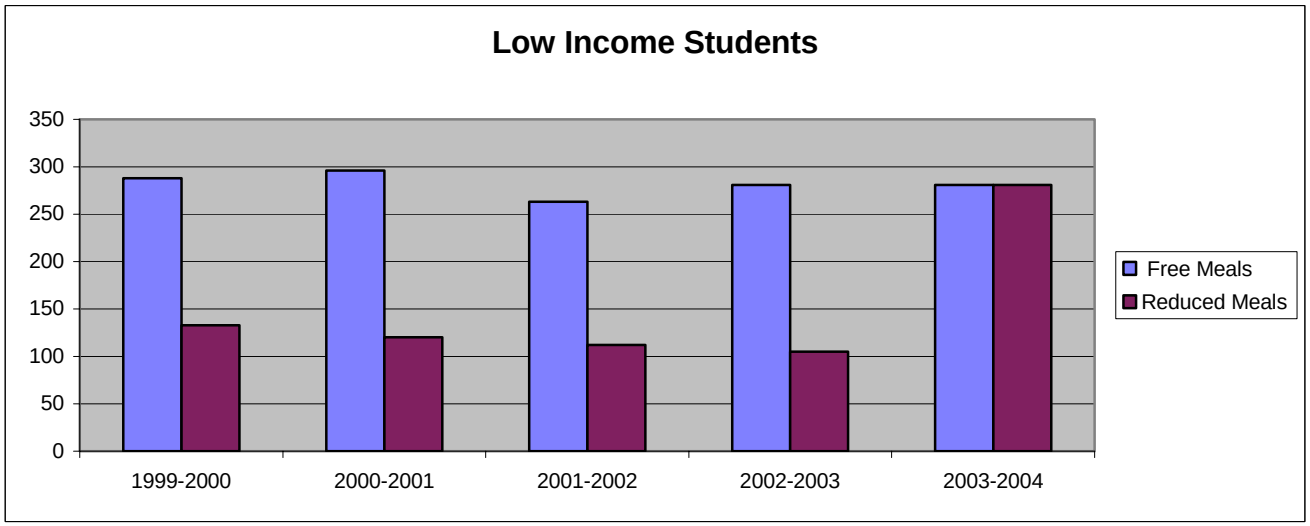
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,105,341	1,620	4,483,382	0		0	620,339
Supplemental General	1,014,942	24,939	362,131				627,872
Adult Education	2,094	2,094	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	3,863			0	0	3,863	0
Capital Outlay	446,900	371,460		0	60,000	102,107	118,599
Driver Training	21,640	20,189	5,250			0	
Extraordinary School Program	0	0			0	0	0
Food Service	489,870	150,955	4,992	175,958		58,000	100,633
Professional Development	53,964	27,607	0			25,000	1,357
Parent Education Program	13,500	7,250	0	0	0	6,250	0
Summer School	67,878	55,000		0	0	19,000	0
Special Education	672,278	149,116	0	0	0	698,127	0
Vocational Education	87,304			0	0	87,304	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	3,054	3,054					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	215,035	156,968	17,203				73,624
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	305,442	24,400	xxxxxxxxxxx	281,042	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,503,105	994,652	4,872,958	457,000	60,000	999,651	1,542,424
Less Transfers	999,651						
TOTAL Budget Expenditures	$7,503,454						

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)*	903.0	875.6	-3%	834.0	-5%	785.0	-6%	753.5	-4%
Number of Students - Free Meals	288	296	3%	263	-11%	281	7%	281	0%
Number of Students - Reduced Meals	133	120	-10%	112	-7%	105	-6%	281	168%

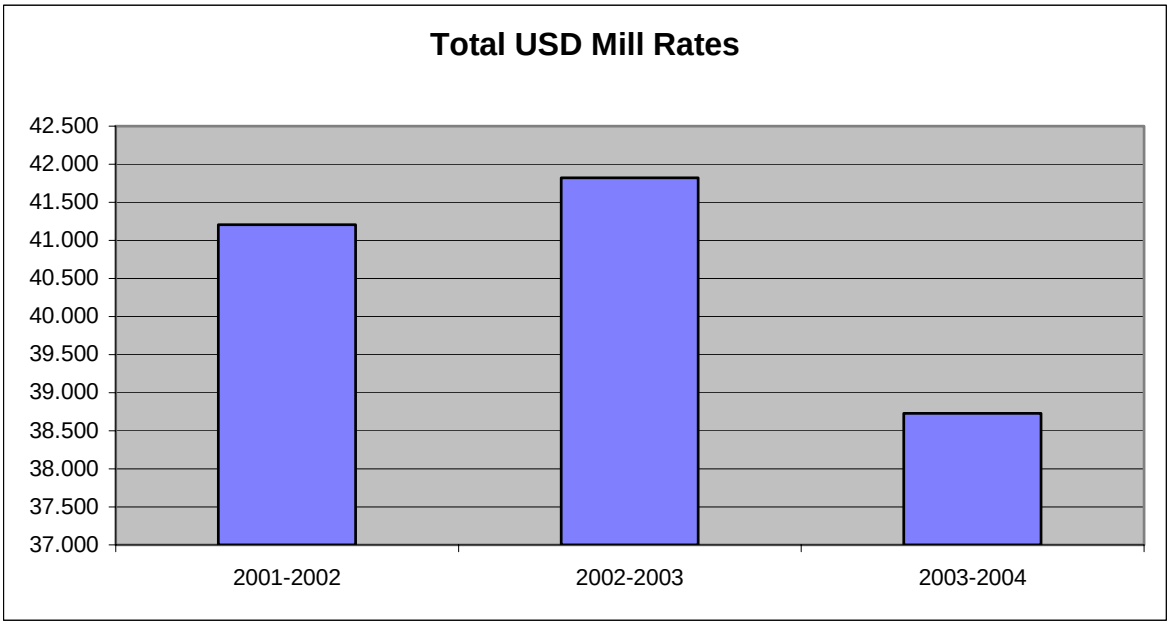




*FTE for state aid and budget authority purposes for general fund.

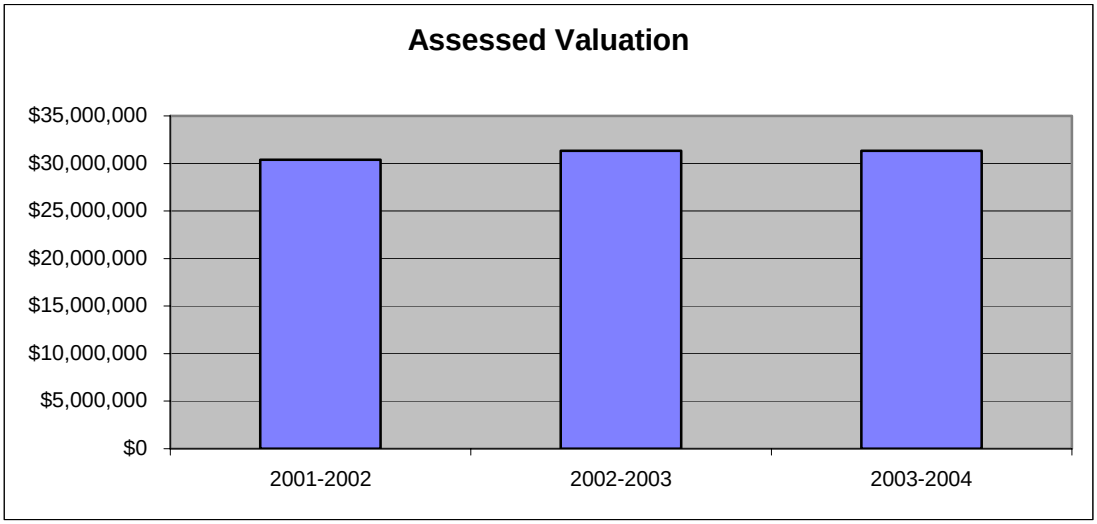
Miscellaneous Information
Mill Rates by Fund

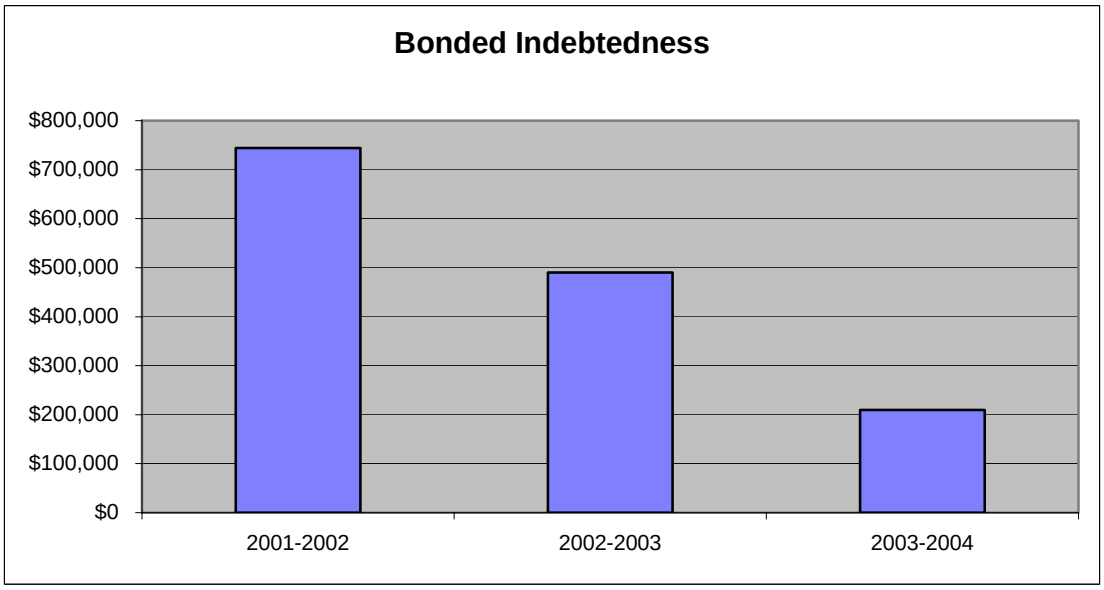
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	11.434	17.660	14.728
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	0.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.771	4.162	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	**41.205**	**41.822**	**38.728**
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	1.505	1.314	1.505
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.505**	**1.314**	**1.505**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$30,403,361	$31,330,497	$31,314,950
Bonded Indebtedness	743,885	489,970	210,000





USD# 484
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	370,364	61,727	5.0	317,675	63,535
Teachers (Full Time)	56.0	2,003,075	35,769	53.0	2,083,075	39,303
Other Certified (Licensed) Personnel	3.0	147,397	49,132	3.0	149,495	49,832
Classified Personnel	40.6	863,581	21,270	39.4	857,318	21,759
Substitutes/Temporary Help	XXXXX	49,858	XXXXXXXXXXX	XXXXX	50,000	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