Budget at a Glance

2003 - 2004

Labette County U.S.D. 506

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USD# 506

Summary of Total Expenditures By Function
(All Funds)

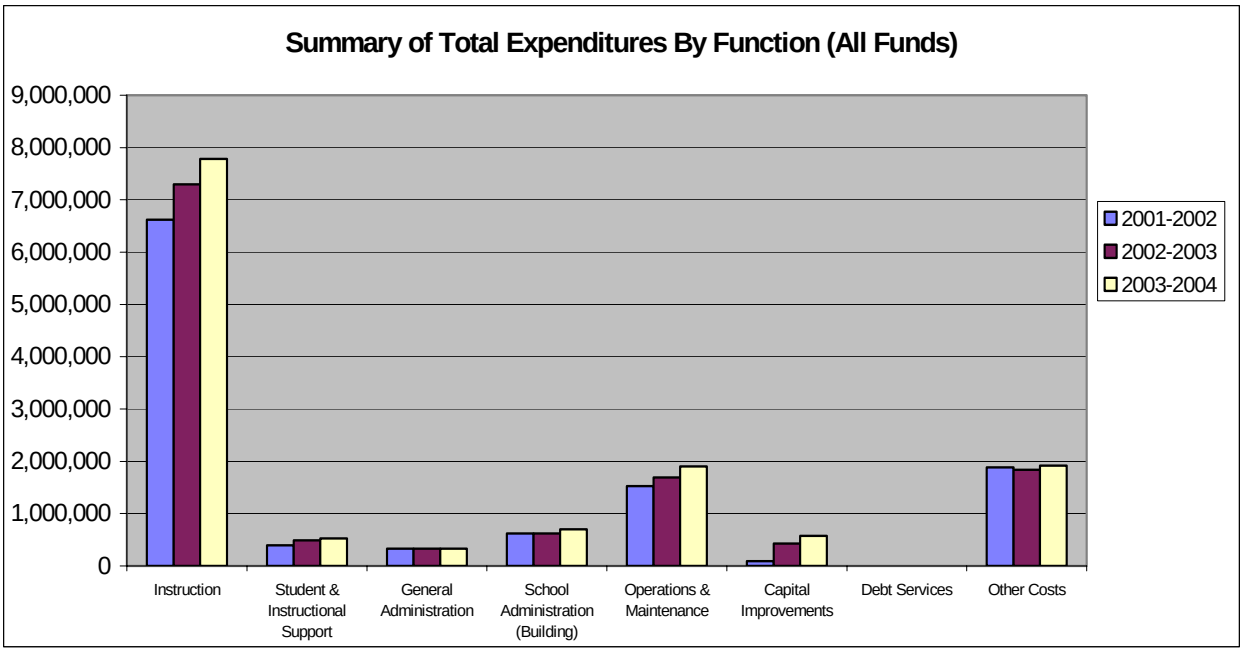
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,620,945	58%	7,295,422	58%	10%	7,779,538	57%	7%
Student & Instructional Support	392,508	3%	491,768	4%	25%	524,560	4%	7%
General Administration	330,360	3%	327,495	3%	-1%	332,800	2%	2%
School Administration (Building)	618,052	5%	617,829	5%	0%	698,165	5%	13%
Operations & Maintenance	1,524,840	13%	1,689,218	13%	11%	1,899,662	14%	12%
Capital Improvements	92,114	1%	424,225	3%	361%	575,222	4%	36%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,883,917	16%	1,838,015	14%	-2%	1,916,275	14%	4%
Total Expenditures	11,462,736	100%	12,683,972	100%	11%	13,726,222	100%	8%

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.

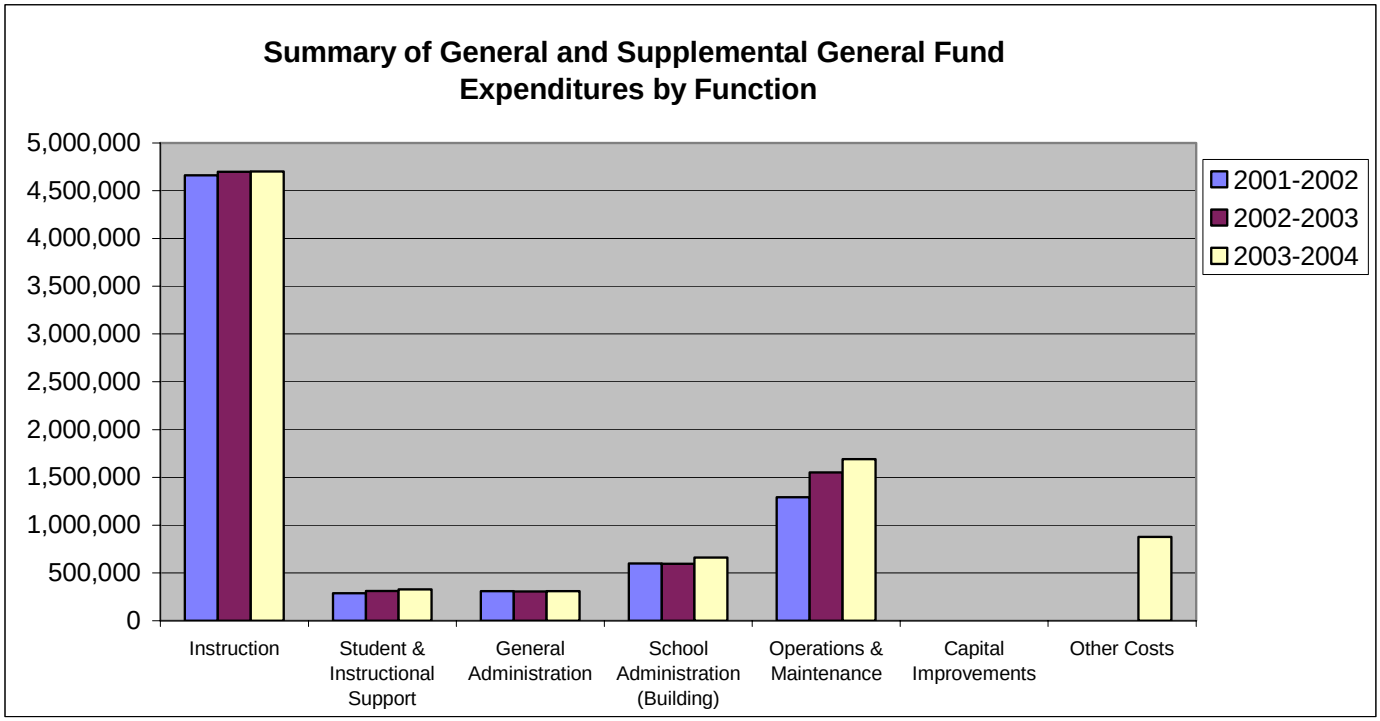
Further definition of what goes into each category:

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



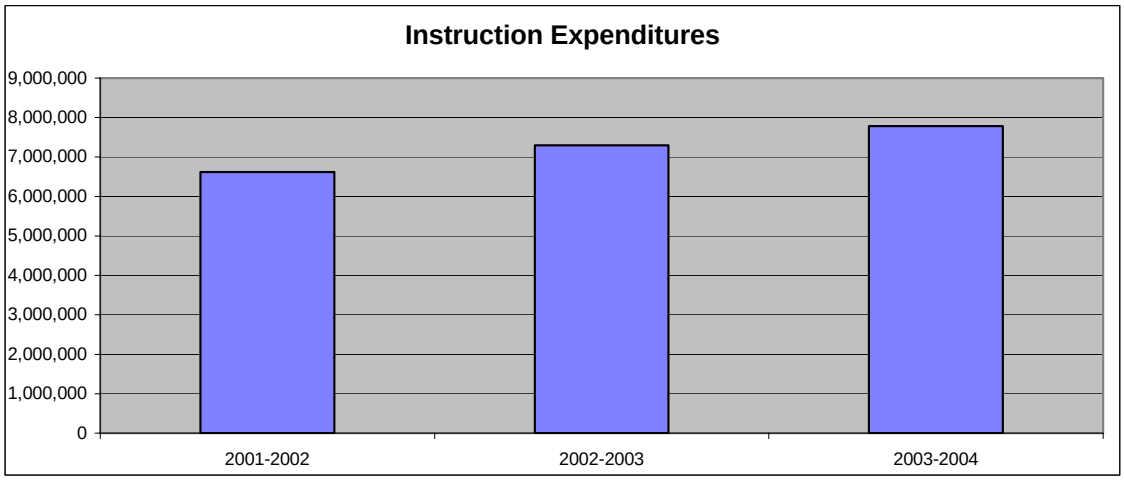
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,660,871	65%	4,697,569	63%	1%	4,700,684	55%	0%
Student & Instructional Support	287,630	4%	311,777	4%	8%	326,100	4%	5%
General Administration	308,735	4%	305,627	4%	-1%	309,600	4%	1%
School Administration (Building)	598,308	8%	594,281	8%	-1%	658,966	8%	11%
Operations & Maintenance	1,292,539	18%	1,552,248	21%	20%	1,689,848	20%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	505	0%	0%	877,075	10%	173578%
Total Expenditures	7,148,083	100%	7,462,007	100%	4%	8,562,273	100%	15%
Amount per Pupil	$4,095		$4,509		10%	$5,335		18%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	4,356,902		4,264,986	-2%		4,367,552	2%
Federal Funds	348,630		330,416	-5%		415,686	26%
Supplemental General	303,969		432,583	42%		333,132	-23%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	61,425		45,143	-27%		400,000	786%
Driver Education	17,270		13,792	-20%		35,415	157%
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	0		0	0%		6,000	0%
Special Education	458,165		1,184,219	158%		1,220,195	3%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	989,382		942,004	-5%		1,001,558	6%
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	85,202		82,279	-3%			
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	6,620,945		7,295,422	10%		7,779,538	7%
Enrollment (FTE)*	1,745.7		1,655.0	-5%		1,605.0	-3%
Amount per Pupil	3,793		4,408	16%		4,847	10%
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	6,620,945		7,295,422	10%		7,779,538	7%



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.

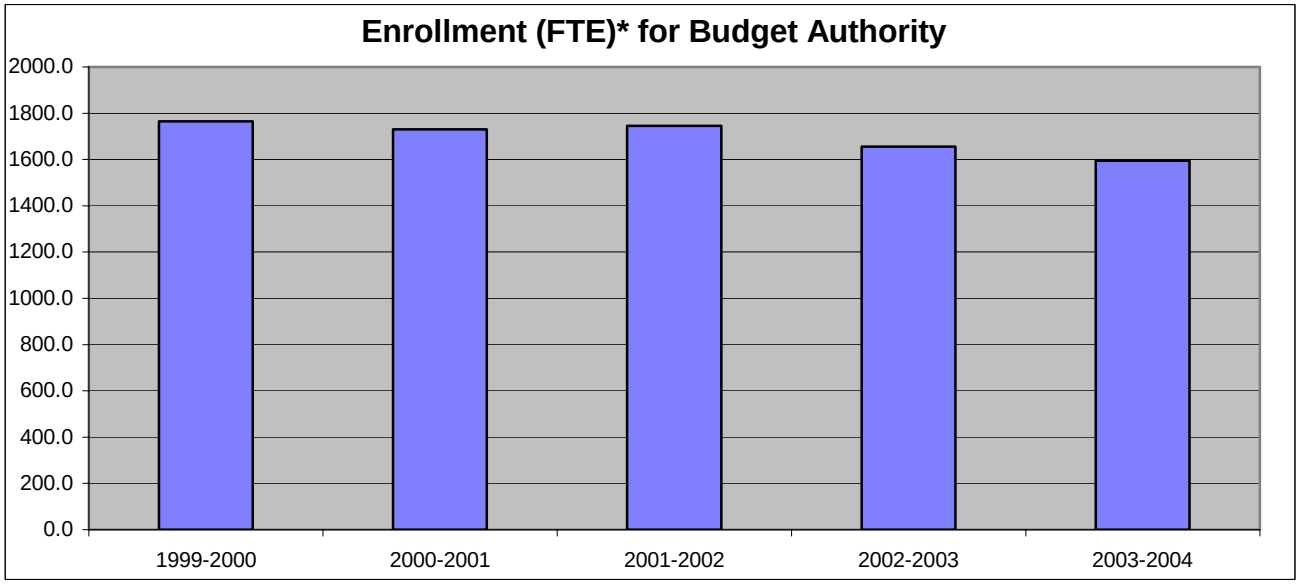
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

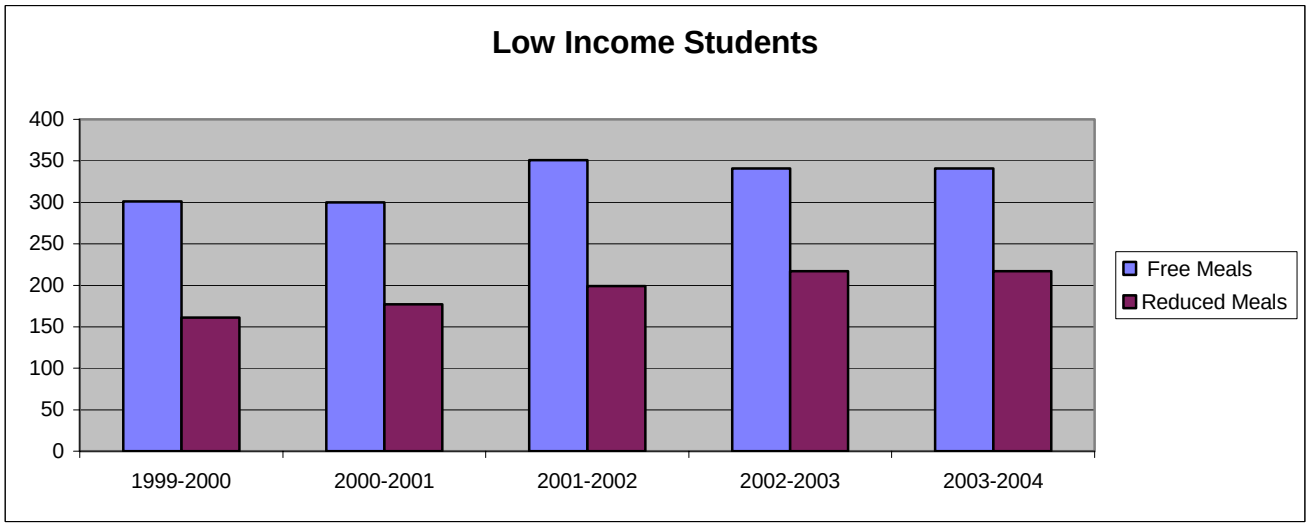
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,899,579	0	8,089,846	0		0	809,733
Supplemental General	2,224,895	27,197	1,334,492				863,206
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	1,191,093	862,755		0	75,000	0	253,338
Driver Training	70,206	62,106	8,100			0	
Extraordinary School Program	0	0			0	0	0
Food Service	760,576	184,277	7,768	247,272	261	71,471	266,481
Professional Development	69,245	29,245	0			40,000	
Parent Education Program	27,446	0	14,879	0	0	13,000	0
Summer School	6,000	0		0	0	6,000	0
Special Education	1,385,000	149,339	0	0	0	1,240,488	0
Vocational Education	1,191,242			0	0	1,191,242	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	463,141	45,462	xxxxxxxxxxx	417,679	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	16,288,423	1,360,381	9,455,085	664,951	75,261	2,562,201	2,192,758
Less Transfers	2,562,201						
TOTAL Budget Expenditures	$13,726,222						

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)*	1,765.5	1,730.0	-2%	1,745.7	1%	1,655.0	-5%	1,595.0	-4%
Number of Students - Free Meals	301	300	0%	351	17%	341	-3%	341	0%
Number of Students - Reduced Meals	161	177	10%	199	12%	217	9%	217	0%

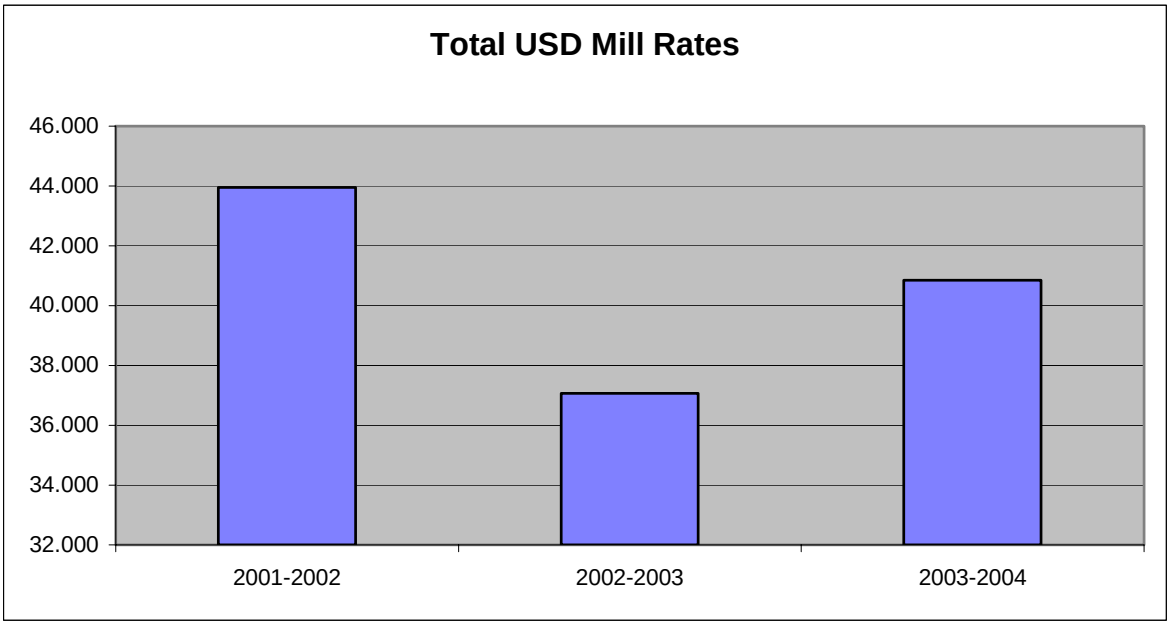




*FTE for state aid and budget authority purposes for general fund.

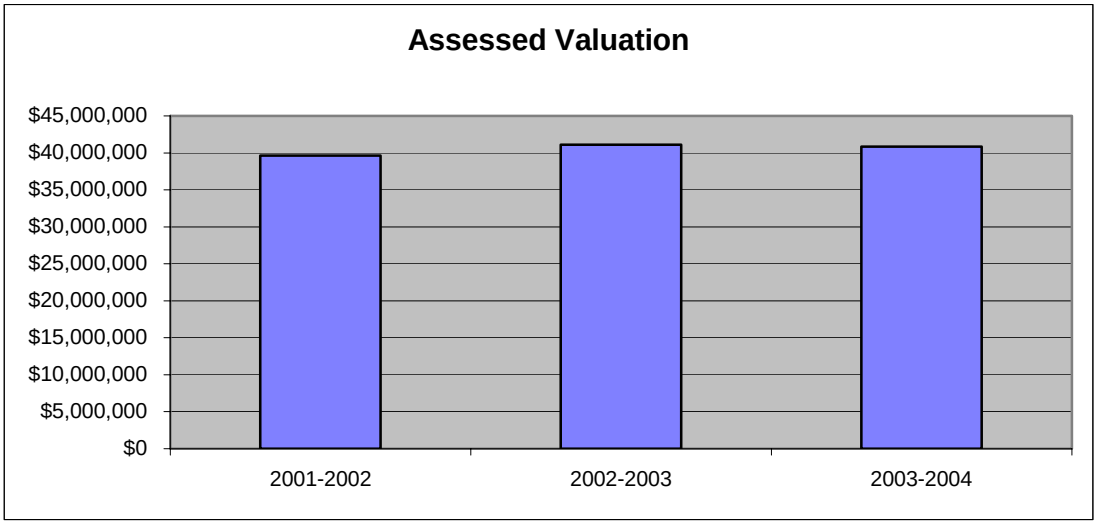
Miscellaneous Information
Mill Rates by Fund

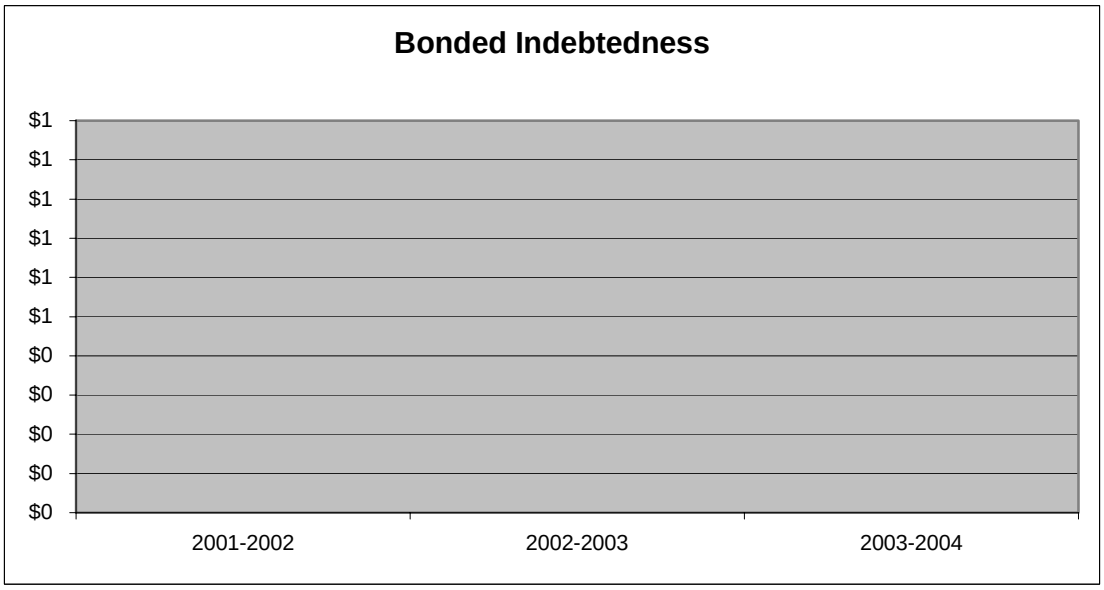
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	21.950	13.070	16.848
Adult Education	0.000	0.000	0.000
Capital Outlay	2.001	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**43.951**	**37.070**	**40.848**
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	$39,652,858	$41,112,338	$40,859,127
Bonded Indebtedness	0	0	0





USD# 506
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.4	692,861	66,621	10.4	705,060	67,794
Teachers (Full Time)	105.0	4,136,899	39,399	104.0	4,330,549	41,640
Other Certified (Licensed) Personnel	8.9	363,349	40,826	9.6	411,447	42,859
Classified Personnel	73.0	1,832,109	25,097	72.6	1,848,130	25,456
Substitutes/Temporary Help	XXXXX	125,421	XXXXXXXXXXX	XXXXX	0	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