Budget at a Glance

2003 - 2004

USD 284

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Summary of Total Expenditures By Function
(All Funds)

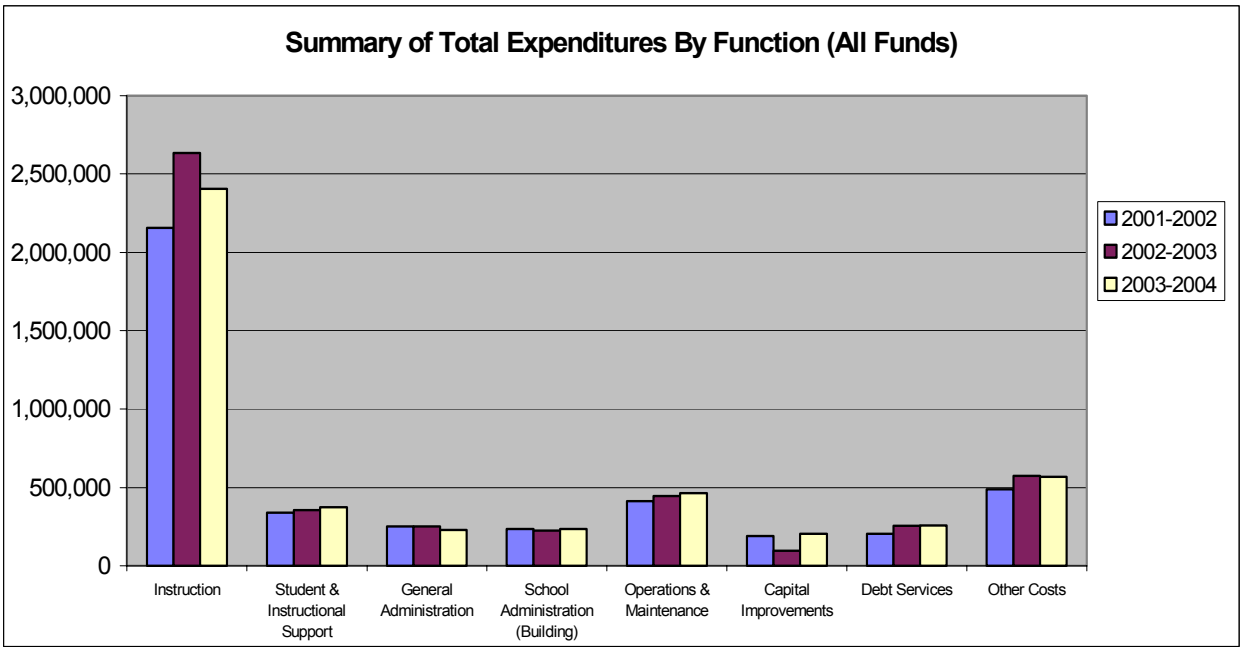
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,156,964	50%	2,633,688	54%	22%	2,406,256	51%	-9%
Student & Instructional Support	340,610	8%	354,826	7%	4%	373,120	8%	5%
General Administration	252,877	6%	251,808	5%	0%	230,600	5%	-8%
School Administration (Building)	235,449	6%	226,015	5%	-4%	235,850	5%	4%
Operations & Maintenance	412,556	10%	446,373	9%	8%	462,465	10%	4%
Capital Improvements	190,469	4%	97,197	2%	-49%	205,692	4%	112%
Debt Services	204,860	5%	255,728	5%	25%	258,618	5%	1%
Other Costs	487,084	11%	573,593	12%	18%	568,014	12%	-1%
Total Expenditures	4,280,869	100%	4,839,228	100%	13%	4,740,615	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.

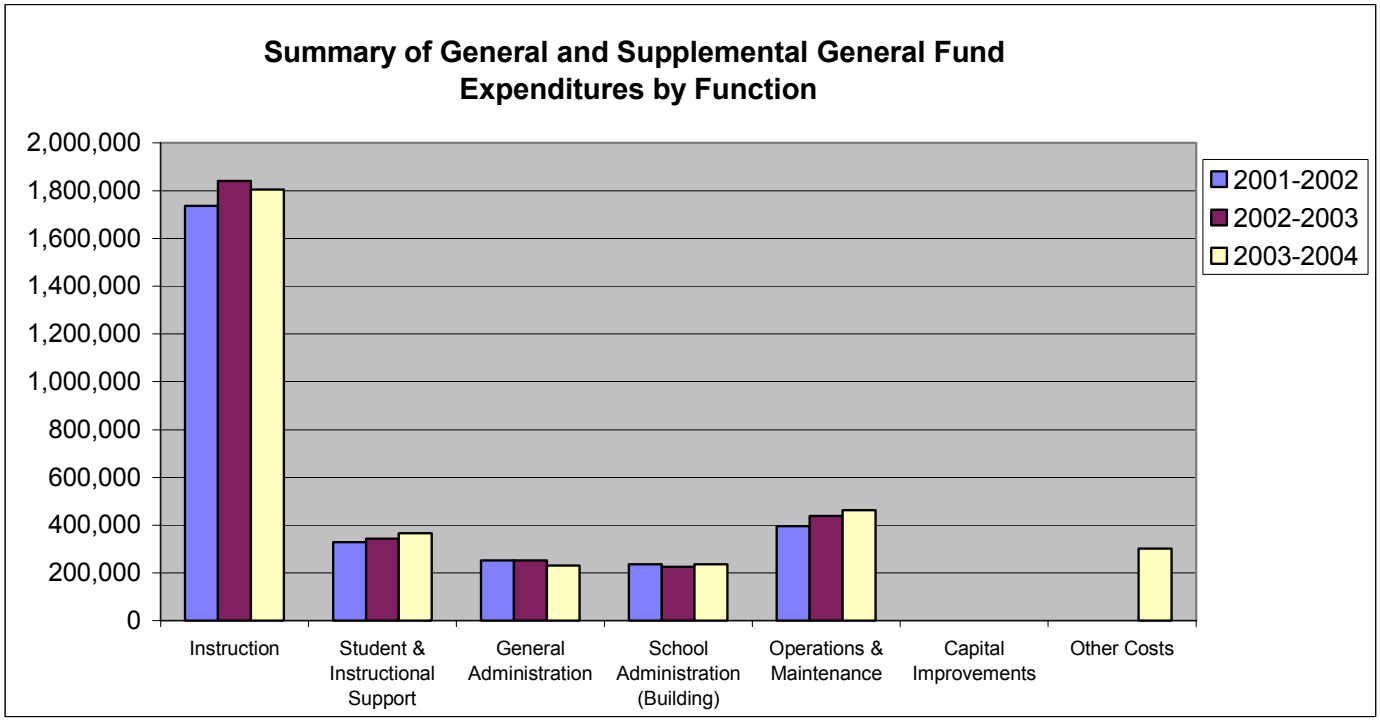
Further definition of what goes into each category:

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



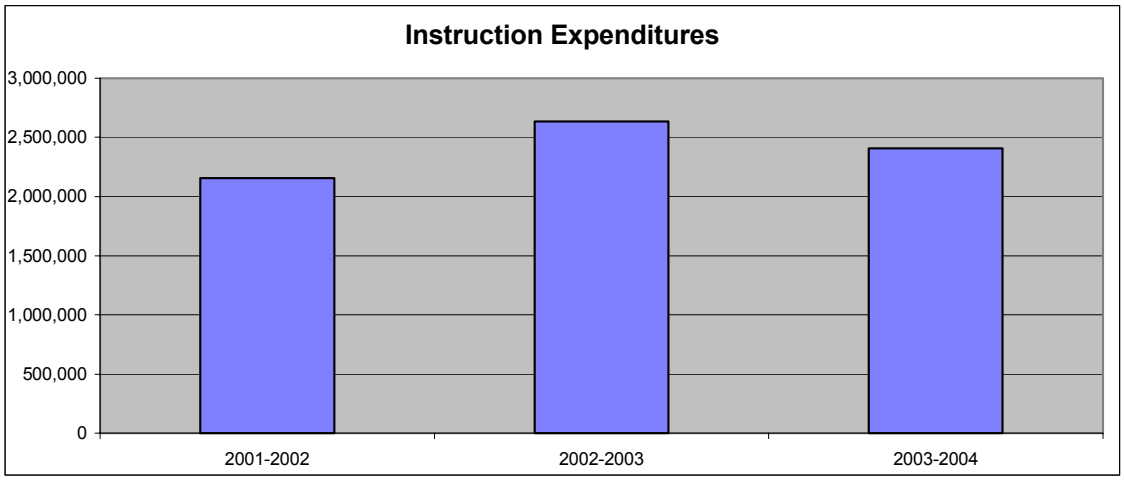
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,737,438	59%	1,840,933	59%	6%	1,804,700	53%	-2%
Student & Instructional Support	327,714	11%	342,869	11%	5%	366,120	11%	7%
General Administration	252,877	9%	251,808	8%	0%	230,600	7%	-8%
School Administration (Building)	235,449	8%	226,015	7%	-4%	235,850	7%	4%
Operations & Maintenance	396,500	13%	438,426	14%	11%	462,465	14%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	302,390	9%	0%
Total Expenditures	2,949,978	100%	3,100,051	100%	5%	3,402,125	100%	10%
Amount per Pupil	$6,221		$6,763		9%	$7,594		12%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,691,932		1,721,760	2%		1,696,700	-1%
Federal Funds	101,054		149,374	48%		142,039	-5%
Supplemental General	45,506		119,173	162%		108,000	-9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	70,694		133,642	89%		15,687	-88%
Driver Education	4,602		5,736	25%		6,500	13%
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%		0	0%
Special Education	114,990		358,444	212%		358,000	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	81,900		80,964	-1%		62,000	-23%
Gifts/Grants	17,277		44,656	158%		17,330	-61%
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	29,009		19,939	-31%			
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	2,156,964		2,633,688	22%		2,406,256	-9%
Enrollment (FTE)*	474.2		458.4	-3%		448.0	-2%
Amount per Pupil	4,549		5,745	26%		5,371	-7%
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	2,156,964		2,633,688	22%		2,406,256	-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.

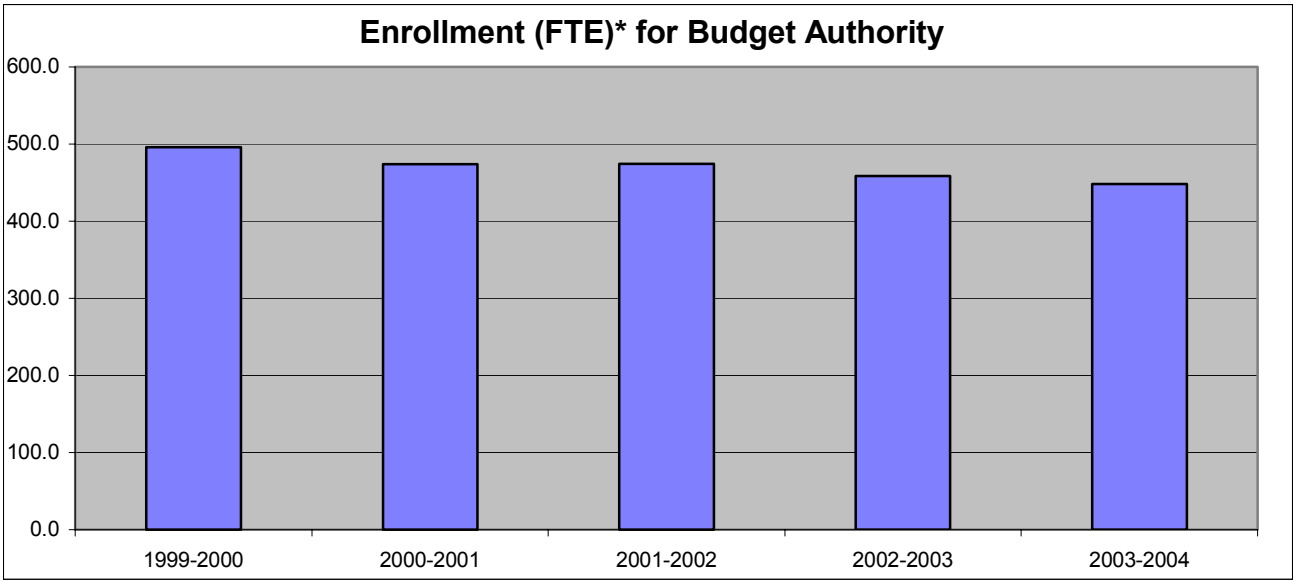
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

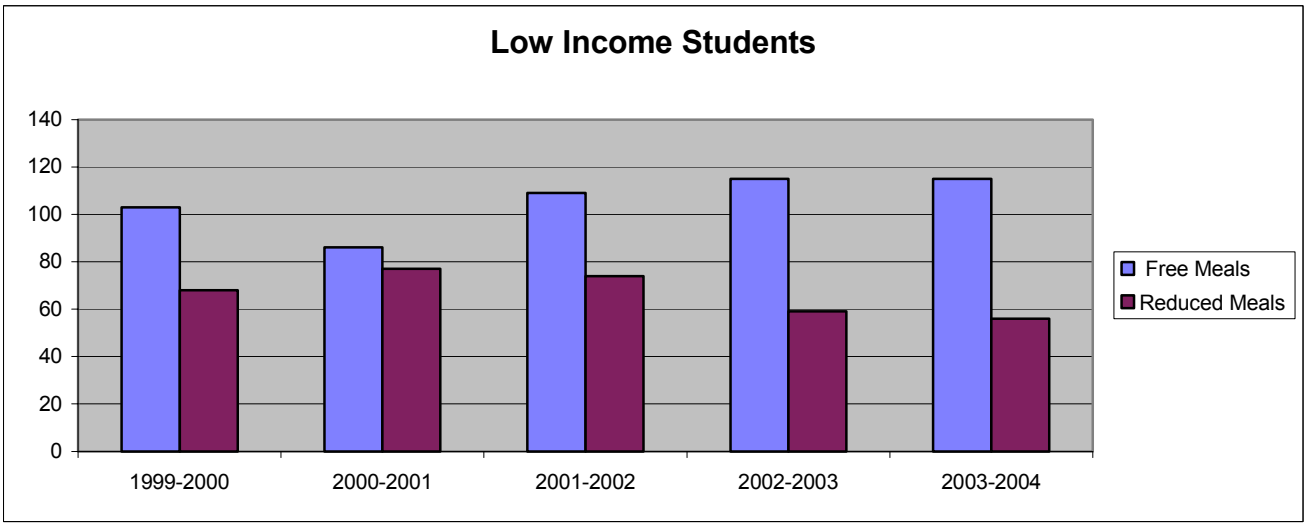
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,286,254	0	2,554,394	0		0	731,860
Supplemental General	523,500	9,506	0				513,994
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	271,359	70,516			10,000	0	190,843
Driver Training	6,500	5,743	2,250			0	1,000
Extraordinary School Program	0	0			0	0	0
Food Service	247,924	19,291	2,879	87,148		25,000	125,011
Professional Development	7,000	4,771	0			3,000	
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	375,700	76,038	0	0	0	317,629	60,000
Vocational Education	62,000			0	0	62,000	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	17,330	7,330					10,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	208,638	140,067	0				359,751
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	142,039	0	xxxxxxxxxxx	142,039	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,148,244	333,262	2,559,523	229,187	10,000	407,629	1,992,459
Less Transfers	407,629						
TOTAL Budget Expenditures	$4,740,615						

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)*	495.7	474.0	-4%	474.2	0%	458.4	-3%	448.0	-2%
Number of Students - Free Meals	103	86	-17%	109	27%	115	6%	115	0%
Number of Students - Reduced Meals	68	77	13%	74	-4%	59	-20%	56	-5%

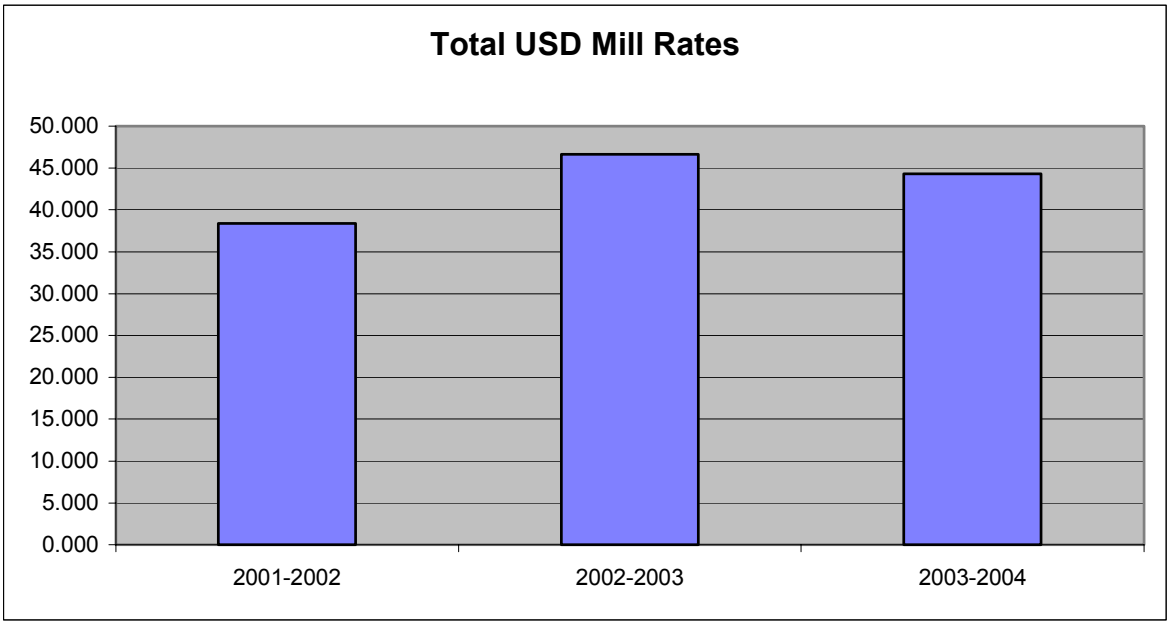




*FTE for state aid and budget authority purposes for general fund.

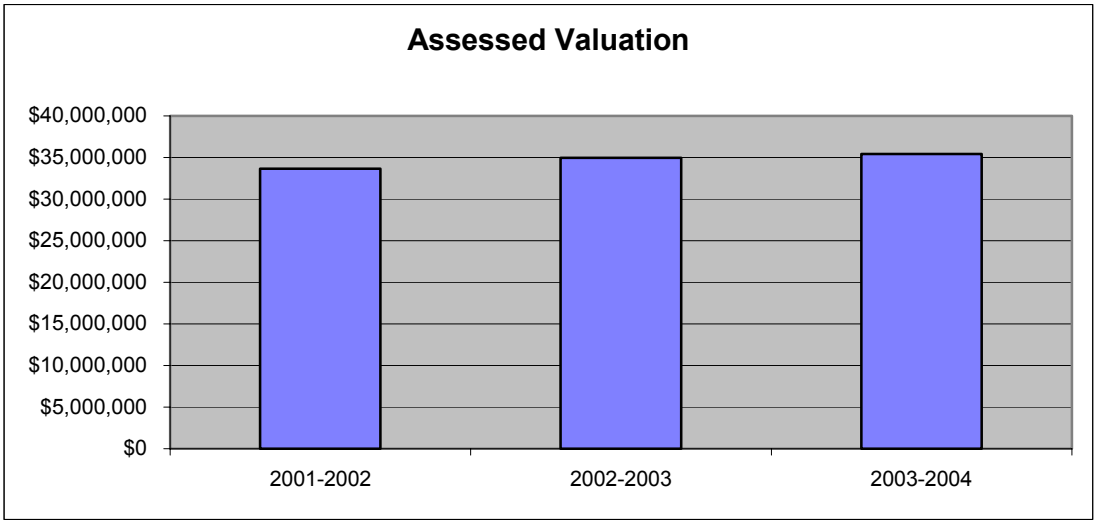
Miscellaneous Information
Mill Rates by Fund

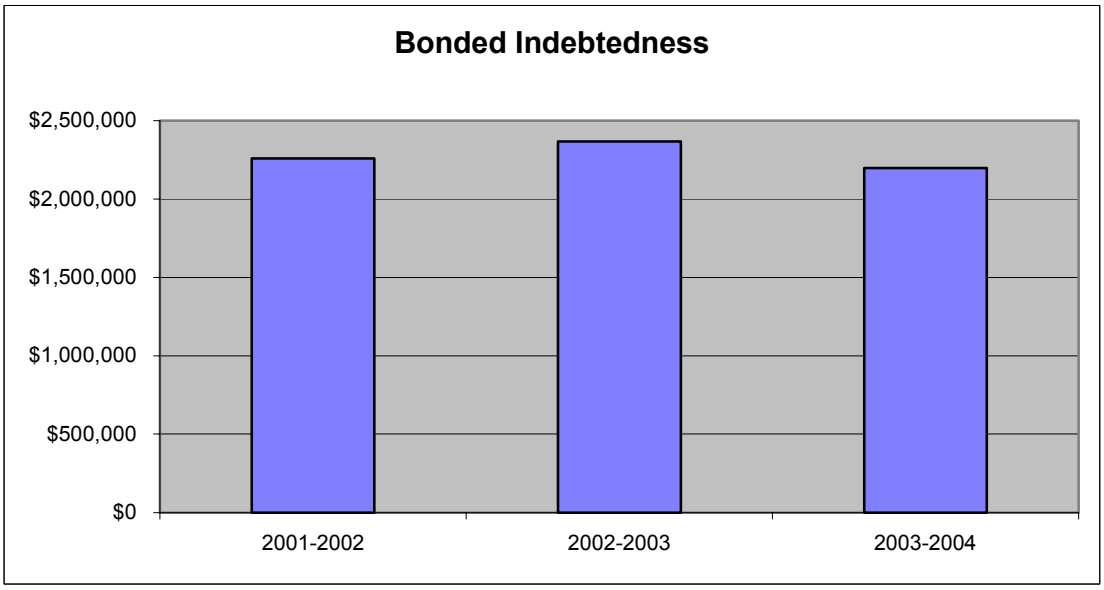
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	8.763	17.443	10.301
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.630	5.188	10.033
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	**38.393**	**46.631**	**44.334**
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	0.997	0.999	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.997**	**0.999**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$33,666,534	$34,969,504	$35,420,537
Bonded Indebtedness	2,258,178	2,365,879	2,196,530





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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	234,524	58,631	4.0	240,328	60,082
Teachers (Full Time)	41.6	1,421,821	34,178	41.6	1,434,433	34,482
Other Certified (Licensed) Personnel	6.8	257,587	37,880	6.8	271,680	39,953
Classified Personnel	30.7	557,653	18,165	29.7	549,871	18,514
Substitutes/Temporary Help	XXXXX	47,565	XXXXXXXXXXX	XXXXX	45,000	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