# Budget at a Glance

# 2003 - 2004

## Prairie View USD# 362

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## Summary of Total Expenditures By Function
## (All Funds)

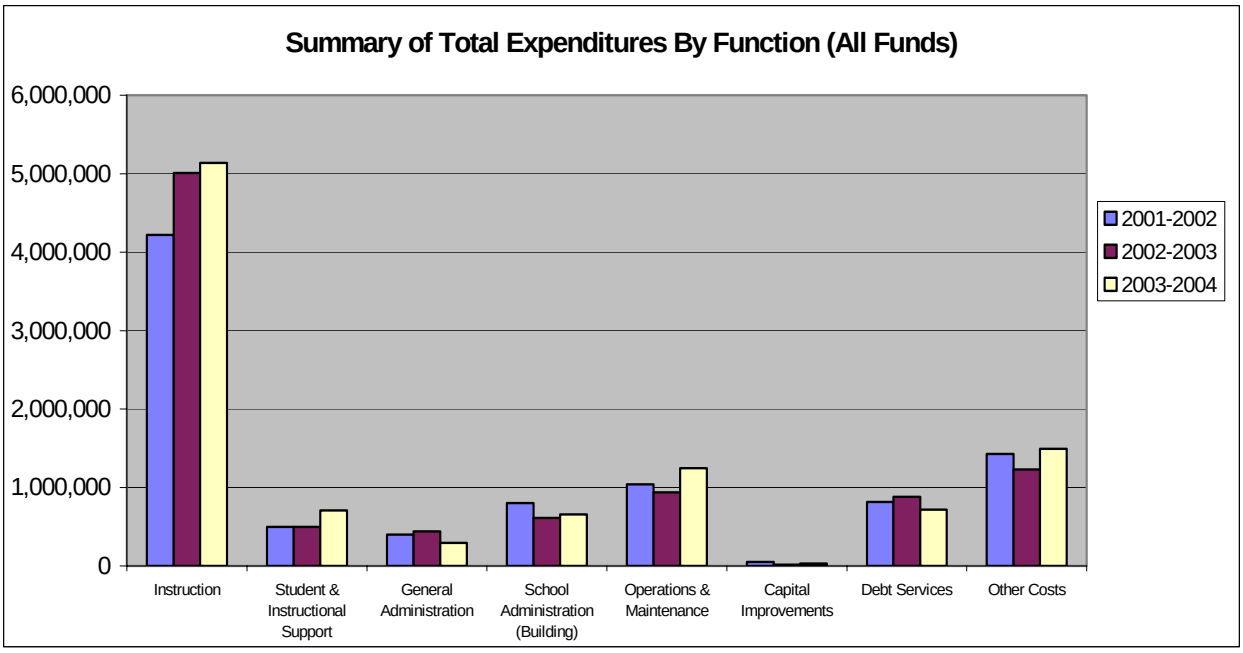
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 4,220,185 | 46% | 5,009,819 | 52% | 19% | 5,140,300 | 50% | 3% |
| Student & Instructional Support | 498,508 | 5% | 495,861 | 5% | -1% | 704,750 | 7% | 42% |
| General Administration | 397,760 | 4% | 438,883 | 5% | 10% | 292,000 | 3% | -33% |
| School Administration (Building) | 801,301 | 9% | 610,895 | 6% | -24% | 656,250 | 6% | 7% |
| Operations & Maintenance | 1,041,439 | 11% | 937,534 | 10% | -10% | 1,245,649 | 12% | 33% |
| Capital Improvements | 50,748 | 1% | 15,252 | 0% | -70% | 30,000 | 0% | 97% |
| Debt Services | 817,103 | 9% | 880,122 | 9% | 8% | 718,196 | 7% | -18% |
| Other Costs | 1,427,295 | 15% | 1,230,297 | 13% | -14% | 1,490,434 | 15% | 21% |
| **Total Expenditures** | 9,254,339 | 100% | 9,618,663 | 100% | 4% | 10,277,579 | 100% | 7% |

*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.

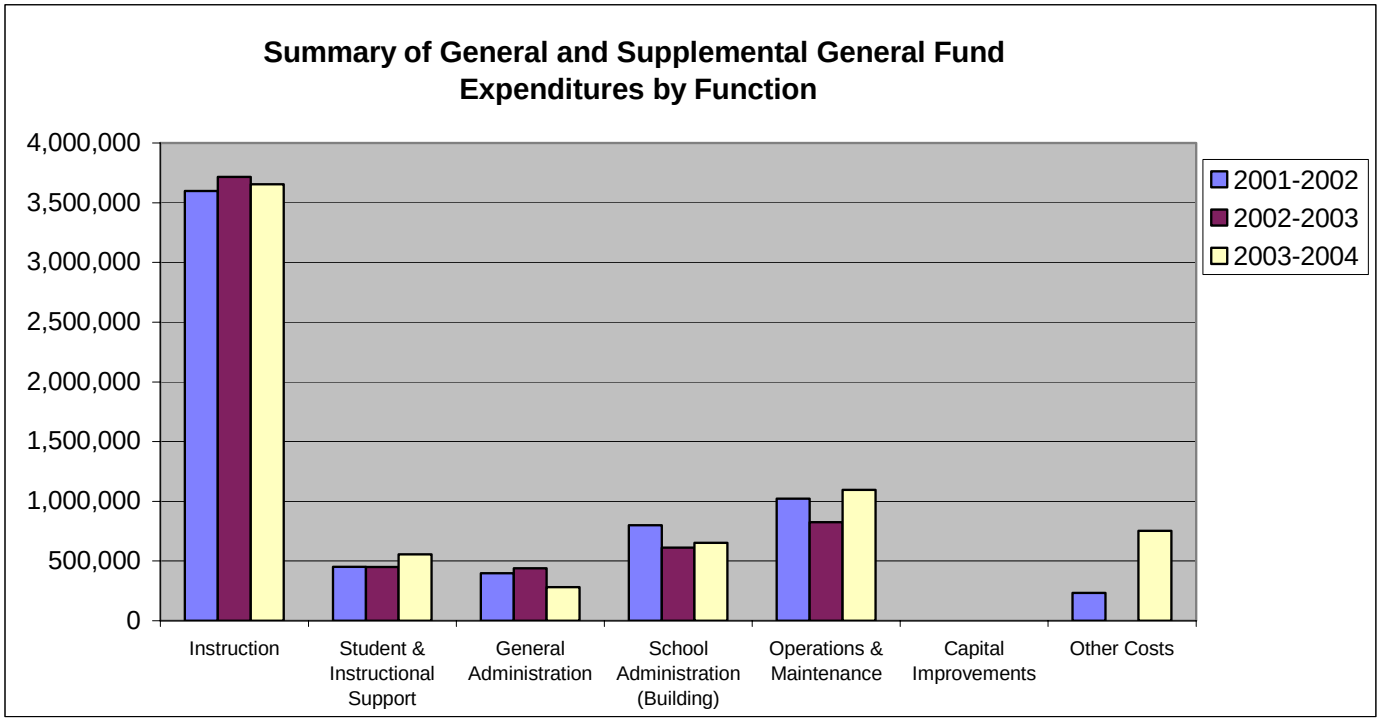
Further definition of what goes into each category:

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



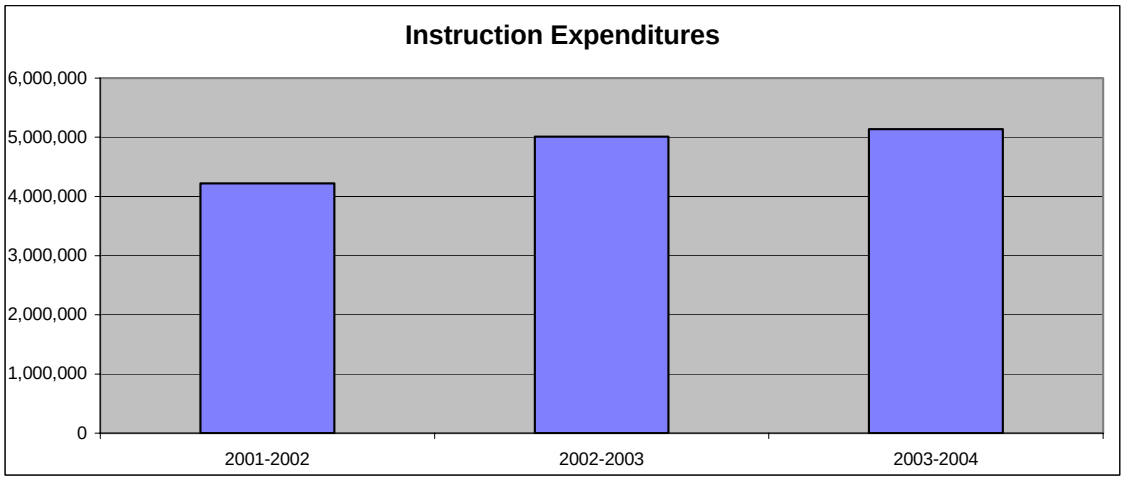
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,597,604 | 55% | 3,716,014 | 62% | 3% | 3,654,959 | 52% | -2% |
| Student & Instructional Support | 452,181 | 7% | 449,642 | 7% | -1% | 554,750 | 8% | 23% |
| General Administration | 396,062 | 6% | 438,883 | 7% | 11% | 282,000 | 4% | -36% |
| School Administration (Building) | 800,317 | 12% | 610,895 | 10% | -24% | 651,250 | 9% | 7% |
| Operations & Maintenance | 1,021,793 | 16% | 825,158 | 14% | -19% | 1,096,100 | 16% | 33% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 232,138 | 4% | 0 | 0% | -100% | 752,000 | 11% | 0% |
| **Total Expenditures** | 6,500,095 | 100% | 6,040,592 | 100% | -7% | 6,991,059 | 100% | 16% |
| Amount per Pupil | $6,803 | | $6,180 | | -9% | $7,062 | | 14% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 3,463,428 | | 3,595,679 | 4% | | 3,469,959 | -3% |
| Federal Funds | 166,328 | | 231,195 | 39% | | 248,159 | 7% |
| Supplemental General | 134,176 | | 120,335 | -10% | | 185,000 | 54% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 38,151 | | 45,573 | 19% | | 175,000 | 284% |
| Driver Education | 14,198 | | 18,082 | 27% | | 19,025 | 5% |
| 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 | 292,211 | | 880,848 | 201% | | 918,600 | 4% |
| Technology Education | 0 | | 0 | 0% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 105,504 | | 118,107 | 12% | | 124,557 | 5% |
| 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 | 6,189 | | 0 | -100% | | | |
| 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** | 4,220,185 | | 5,009,819 | 19% | | 5,140,300 | 3% |
| Enrollment (FTE)* | 955.5 | | 977.5 | 2% | | 990.0 | 1% |
| Amount per Pupil | 4,417 | | 5,125 | 16% | | 5,192 | 1% |
| | | | | | | | |
| 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** | 4,220,185 | | 5,009,819 | 19% | | 5,140,300 | 3% |




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.

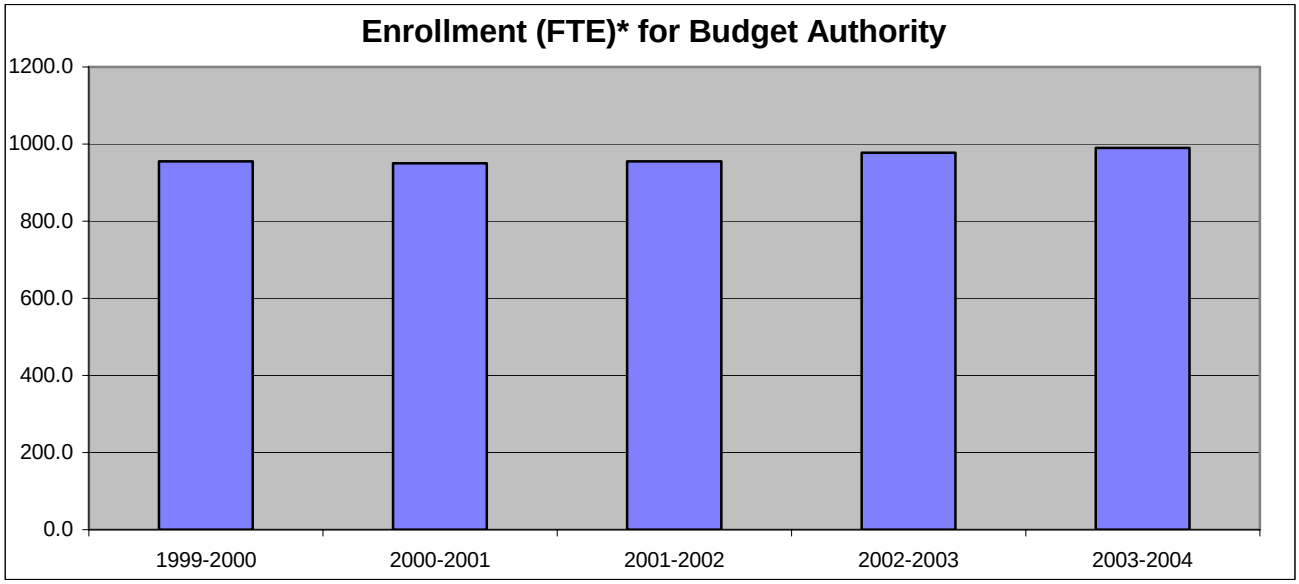
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

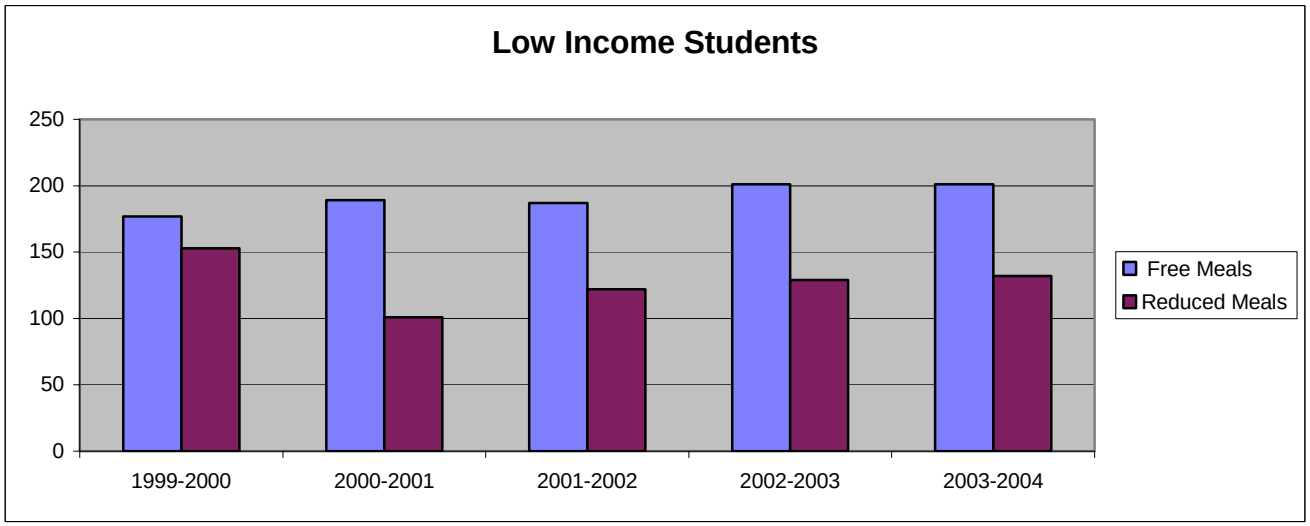
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 6,423,010 | 0 | 3,471,346 | 0 | | 0 | 2,951,664 |
| Supplemental General | 1,605,753 | 0 | 0 | | | | 1,605,753 |
| 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 | 515,000 | 2,251,635 | | 0 | 15,000 | 0 | 645,351 |
| Driver Training | 20,375 | 0 | 3,675 | | 154 | 16,546 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 560,933 | 47,655 | 6,213 | 171,489 | 40,000 | 89,144 | 206,432 |
| Professional Development | 0 | 341 | 0 | 0 | 0 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 1,099,300 | 291,843 | 0 | 0 | 0 | 807,457 | 0 |
| Vocational Education | 124,557 | | | 0 | 0 | 124,557 | 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 | 718,196 | 356,989 | 0 | | 0 | | 939,251 |
| 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 | 248,159 | 27,539 | xxxxxxxxxxx | 220,620 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 11,315,283 | 2,976,002 | 3,481,234 | 392,109 | 55,154 | 1,037,704 | 6,348,451 |
| Less Transfers | 1,037,704 | | | | | | |
| TOTAL Budget Expenditures | $10,277,579 | | | | | | |

## 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)* | 954.8 | 950.5 | 0% | 955.5 | 1% | 977.5 | 2% | 990.0 | 1% |
| Number of Students - Free Meals | 177 | 189 | 7% | 187 | -1% | 201 | 7% | 201 | 0% |
| Number of Students - Reduced Meals | 153 | 101 | -34% | 122 | 21% | 129 | 6% | 132 | 2% |

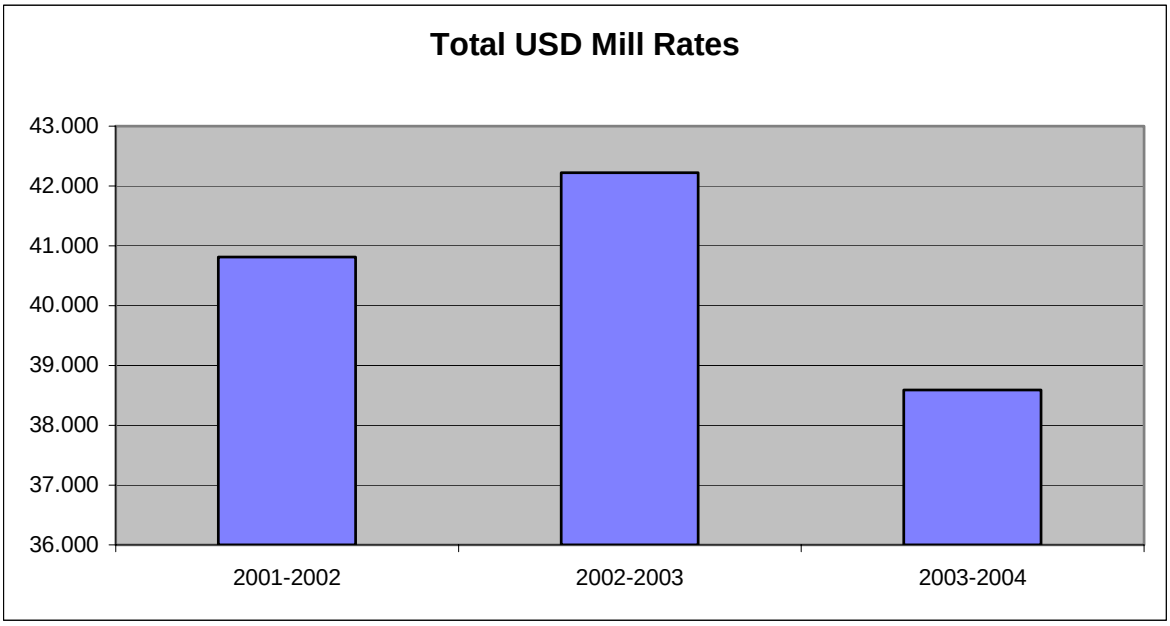



*FTE for state aid and budget authority purposes for general fund.

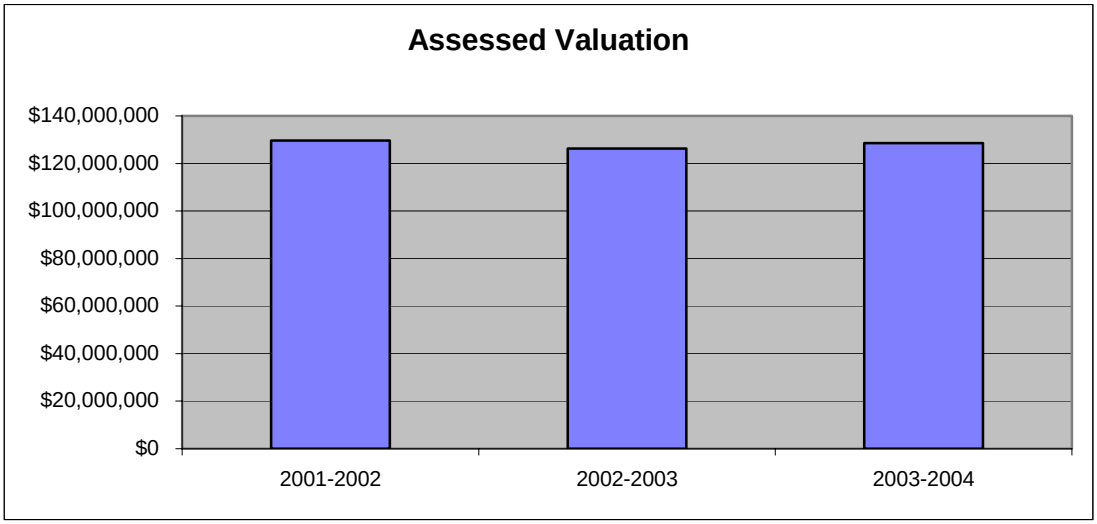
## Miscellaneous Information
## Mill Rates by Fund

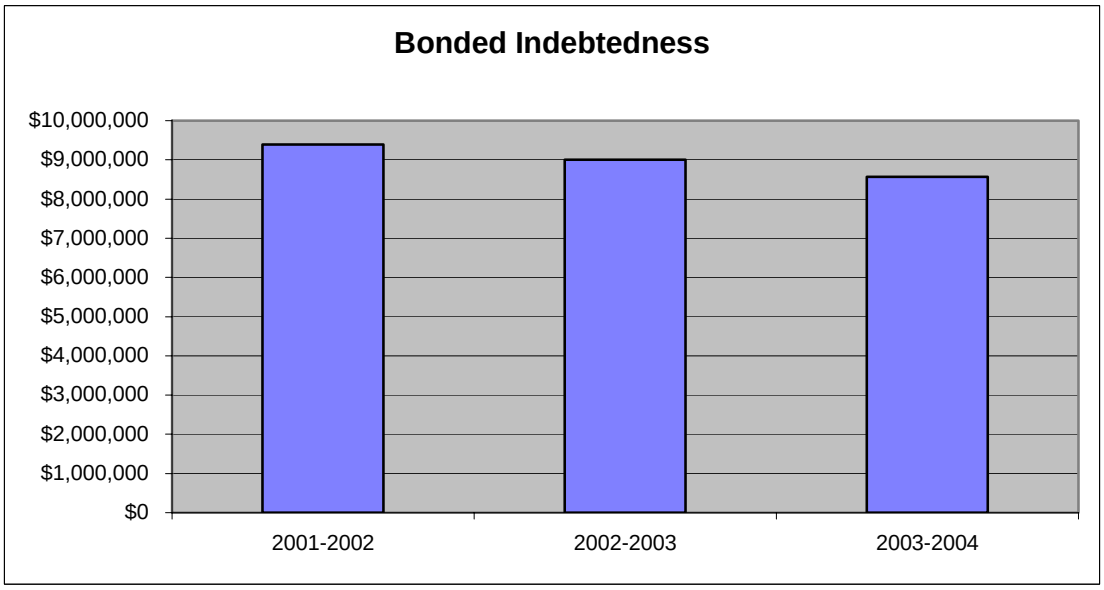
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 10.786 | 11.864 | 9.078 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.970 | 3.997 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 6.054 | 6.361 | 5.513 |
| 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** | **40.810** | **42.222** | **38.591** |
| 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 | $129,672,608 | $126,206,394 | $128,609,223 |
| Bonded Indebtedness | 9,387,000 | 8,999,000 | 8,566,000 |



USD# 362
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 11.1 | 664,409 | 59,857 | 12.1 | 751,985 | 62,148 |
| Teachers (Full Time) | 60.0 | 2,765,505 | 46,092 | 60.0 | 2,876,125 | 47,935 |
| Other Certified (Licensed) Personnel | 6.4 | 254,368 | 39,745 | 6.0 | 242,083 | 40,347 |
| Classified Personnel | 49.0 | 916,045 | 18,695 | 50.0 | 964,250 | 19,285 |
| Substitutes/Temporary Help | XXXXX | 180,370 | XXXXXXXXXXX | XXXXX | 190,000 | 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