Budget at a Glance

2004 - 2005

Unified School District No. 424

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Summary of Total Expenditures By Function
(All Funds)

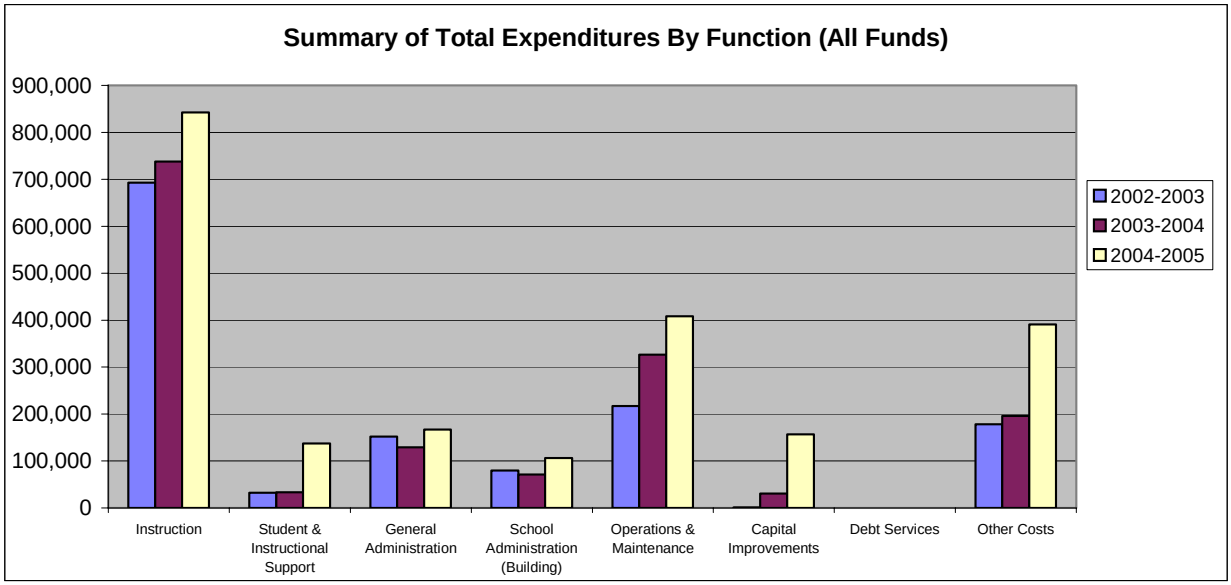
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	692,643	51%	737,916	48%	7%	842,722	38%	14%
Student & Instructional Support	32,733	2%	33,559	2%	3%	137,394	6%	309%
General Administration	152,317	11%	129,114	8%	-15%	166,750	8%	29%
School Administration (Building)	79,725	6%	71,360	5%	-10%	106,250	5%	49%
Operations & Maintenance	216,966	16%	326,587	21%	51%	408,600	18%	25%
Capital Improvements	1,327	0%	30,935	2%	2231%	156,886	7%	407%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	178,481	13%	195,720	13%	10%	390,500	18%	100%
Total Expenditures	1,354,192	100%	1,525,191	100%	13%	2,209,102	100%	45%
Amount per Pupil	$9,957		$10,034		1%	$14,252		42%

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, KPERS Special Retirement Contribution, 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.

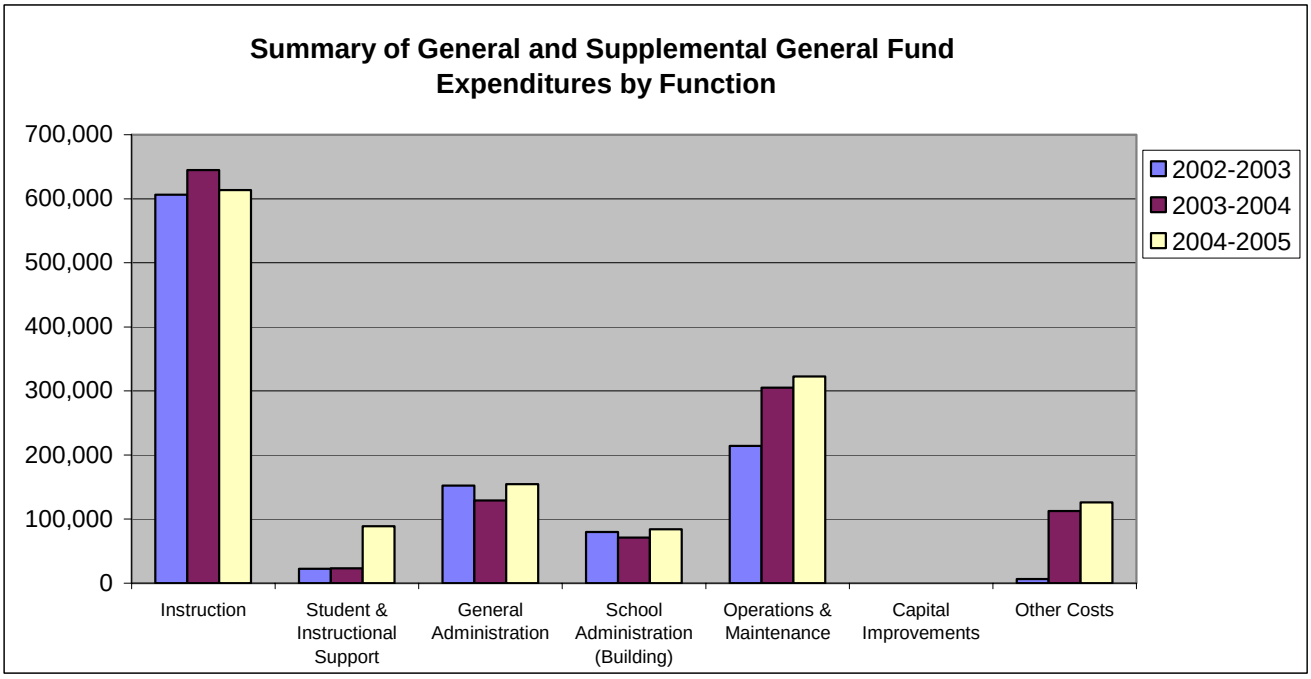
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



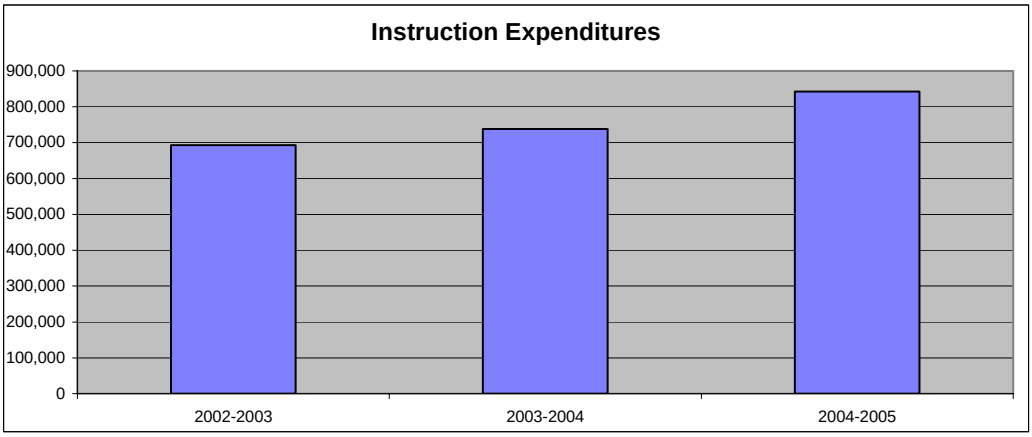
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	606,504	56%	644,730	50%	6%	613,606	44%	-5%
Student & Instructional Support	22,529	2%	23,347	2%	4%	88,800	6%	280%
General Administration	152,317	14%	129,114	10%	-15%	154,500	11%	20%
School Administration (Building)	79,725	7%	71,360	6%	-10%	84,000	6%	18%
Operations & Maintenance	214,034	20%	305,220	24%	43%	322,600	23%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,298	1%	112,557	9%	1687%	126,000	9%	12%
Total Expenditures	1,081,407	100%	1,286,328	100%	19%	1,389,506	100%	8%
Amount per Pupil	$7,952		$8,463		6%	$8,965		6%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	585,760		595,852	2%		550,606	-8%
Federal Funds	28,878		30,233	5%		27,289	-10%
Supplemental General	20,744		48,878	136%		63,000	29%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		40,000	0%
Driver Education	0		0	0%		0	0%
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	57,261		62,953	10%		148,068	135%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
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%			
KPERS Spec. Ret. Contribution						13,759	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	692,643		737,916	7%		842,722	14%
Enrollment (FTE)*	136.0		152.0	12%		155.0	2%
Amount per Pupil	5,093		4,855	-5%		5,437	12%
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	692,643		737,916	7%		842,722	14%



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.

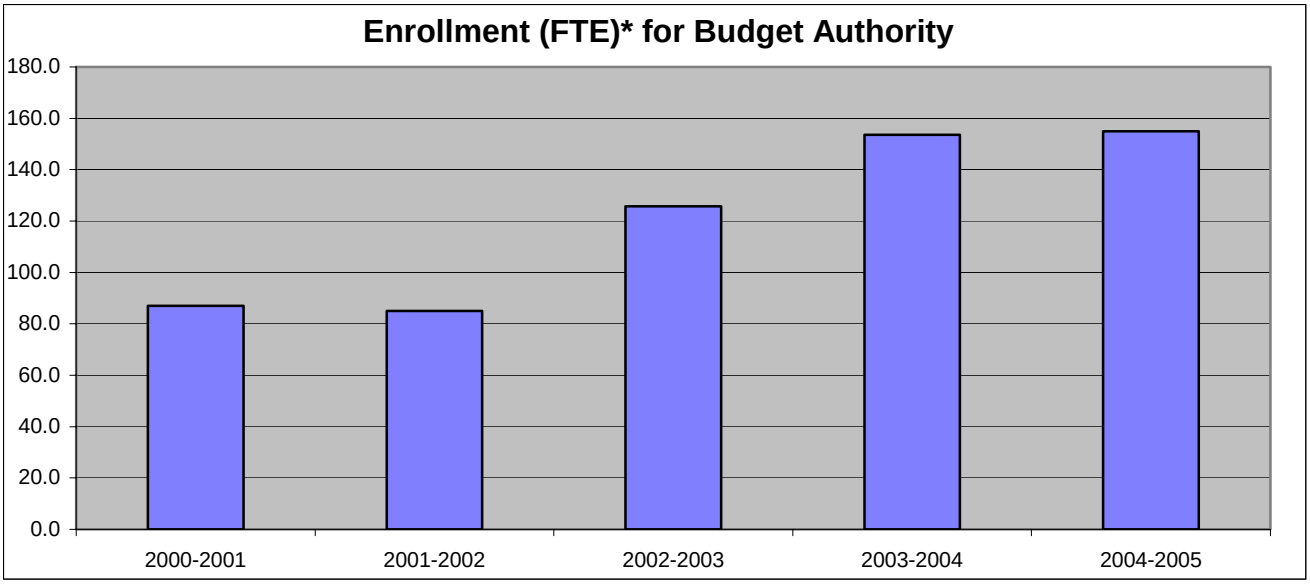
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

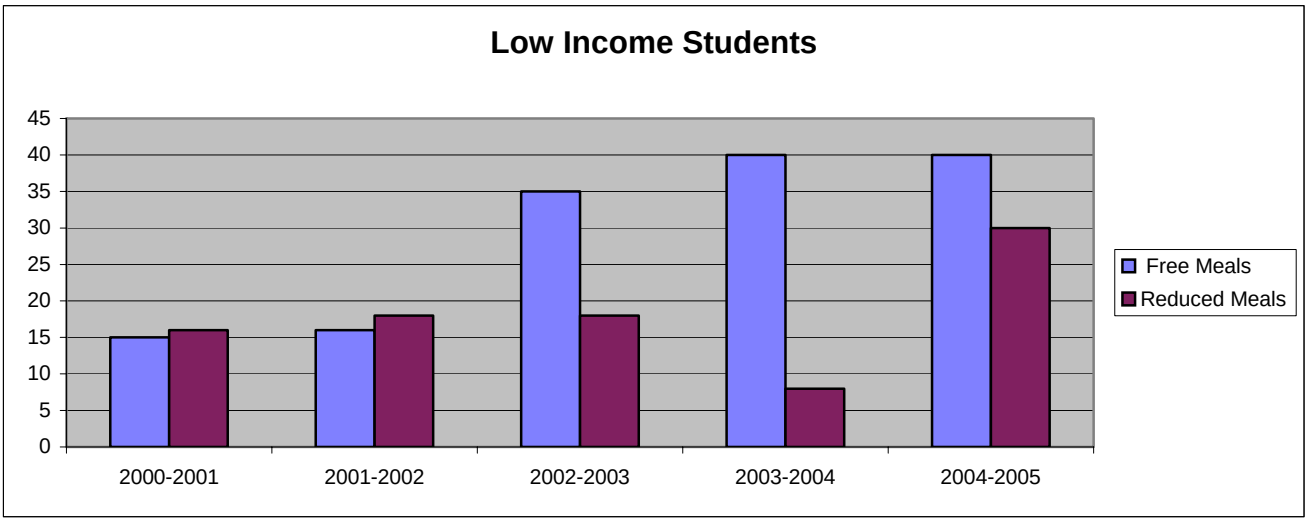
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,323,078	0	1,072,230	0		0	250,848
Supplemental General	289,500	106,737	0				182,763
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	421,886	315,281		0	7,500	25,000	74,105
Driver Training	0	0	0		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	98,500	23,002	315	15,380	5,000	45,000	9,803
Professional Development	15,133	7,133	0	0	0	8,000	0
Parent Education Program	11,461	0	3,461	0	0	8,000	0
Summer School	0	0		0	0	0	0
Special Education	222,068	84,996	0	0	0	137,072	0
Vocational Education	0			0	0	0	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
KPERS Special Retirement Contribution	23,259	0	23,259				
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	27,289	0	xxxxxxxxxxx	27,289	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,432,174	537,149	1,099,265	42,669	12,500	223,072	517,519
Less Transfers	223,072						
TOTAL Budget Expenditures	$2,209,102						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	87.0	85.0	-2%	125.7	48%	153.6	22%	155.0	1%
Number of Students - Free Meals	15	16	7%	35	119%	40	14%	40	0%
Number of Students - Reduced Meals	16	18	13%	18	0%	8	-56%	30	275%

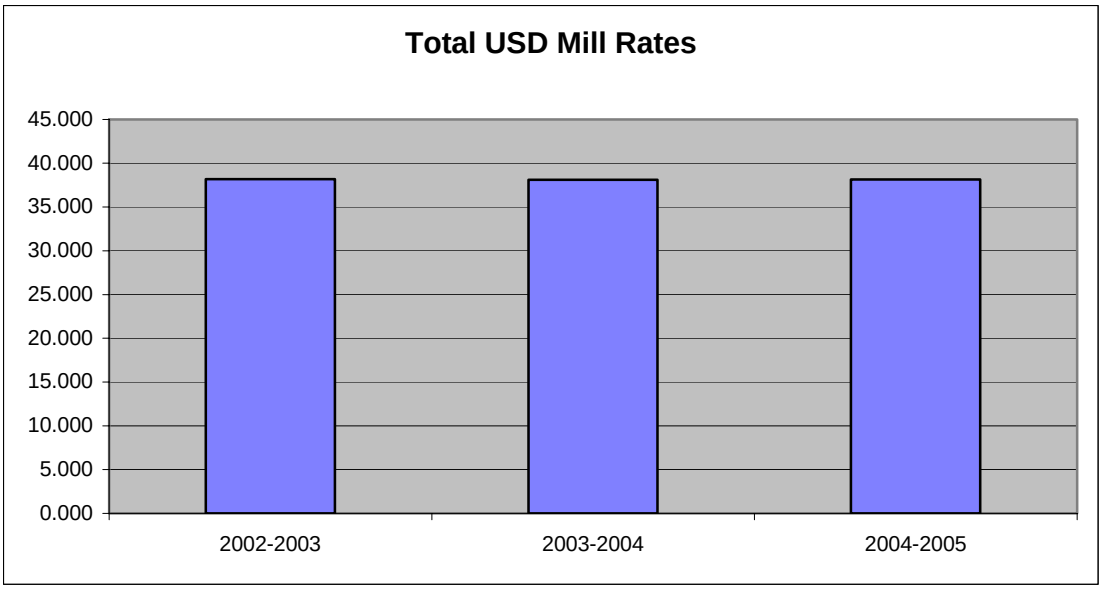




*FTE for state aid and budget authority purposes for general fund.

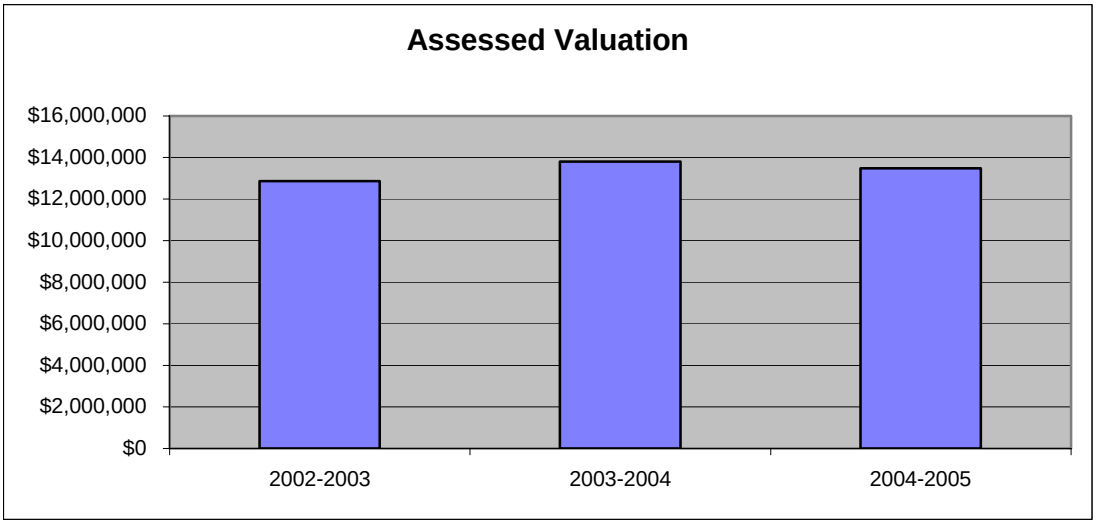
Miscellaneous Information
Mill Rates by Fund

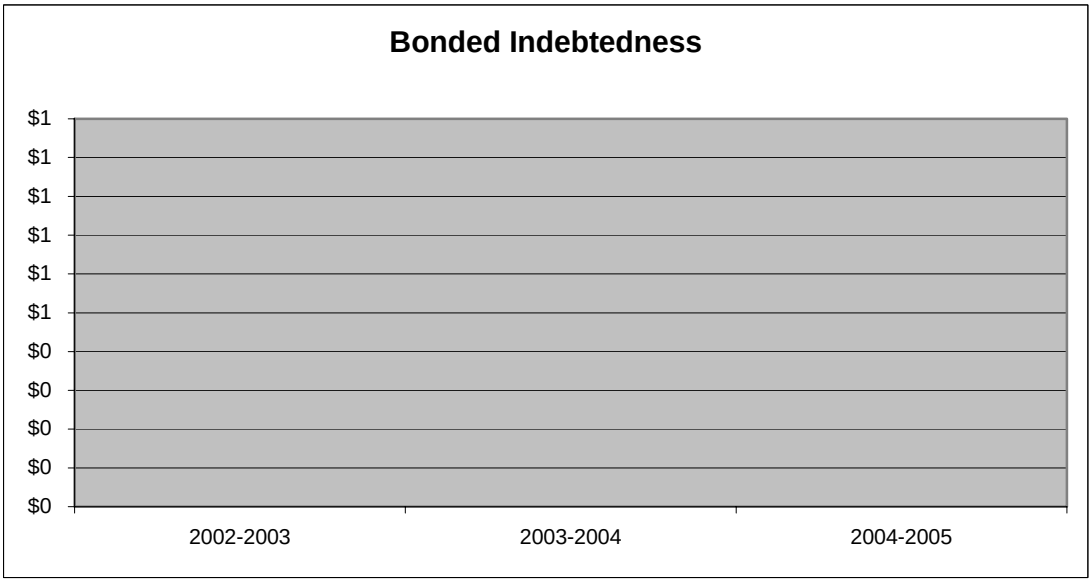
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.320	14.130	14.134
Adult Education	0.000	0.000	0.000
Capital Outlay	3.840	3.980	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**38.160**	**38.110**	**38.134**
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	1.920	1.980	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.920**	**1.980**	**2.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$12,863,017	$13,803,032	$13,481,181
Bonded Indebtedness	0	0	0





USD# 424
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	69,335	69,335	1.0	72,132	72,132	1.0	68,209	68,209
Teachers (Full Time)	7.6	246,105	32,382	7.6	271,787	35,761	7.5	248,461	33,128
Other Certified (Licensed) Personnel	1.0	31,049	31,049	1.0	40,296	40,296	1.0	36,016	36,016
Classified Personnel	6.9	183,243	26,557	6.7	195,767	29,219	7.4	205,517	27,773
Substitutes/Temporary Help	XXXXXXX	10,590	XXXXXXXXXXX	XXXXXXX	19,943	XXXXXXXXXXX	XXXXXXX	17,000	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_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses