Budget at a Glance

2003 - 2004

White Rock Schools, USD 104

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USD# 104

Summary of Total Expenditures By Function
(All Funds)

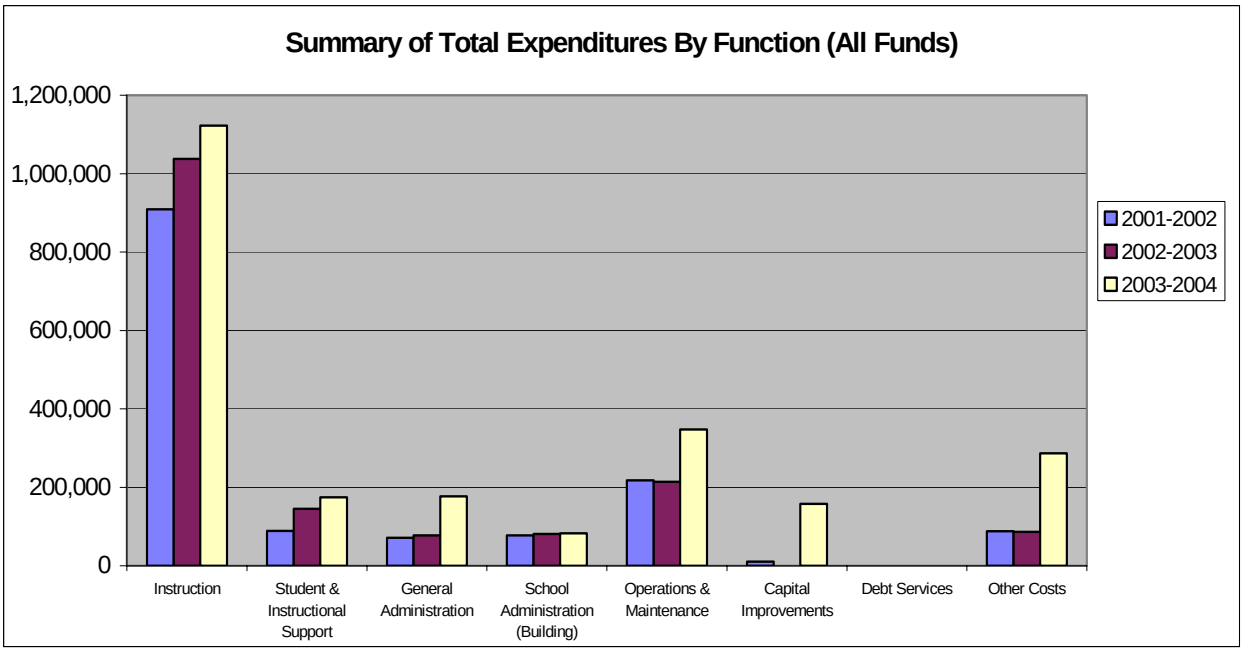
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	909,380	62%	1,037,510	63%	14%	1,122,651	48%	8%
Student & Instructional Support	88,660	6%	144,745	9%	63%	174,598	7%	21%
General Administration	71,193	5%	77,394	5%	9%	176,700	8%	128%
School Administration (Building)	77,177	5%	80,854	5%	5%	83,000	4%	3%
Operations & Maintenance	217,612	15%	214,301	13%	-2%	347,550	15%	62%
Capital Improvements	10,452	1%	0	0%	-100%	157,735	7%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	87,863	6%	86,153	5%	-2%	286,800	12%	233%
Total Expenditures	1,462,337	100%	1,640,957	100%	12%	2,349,034	100%	43%

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.

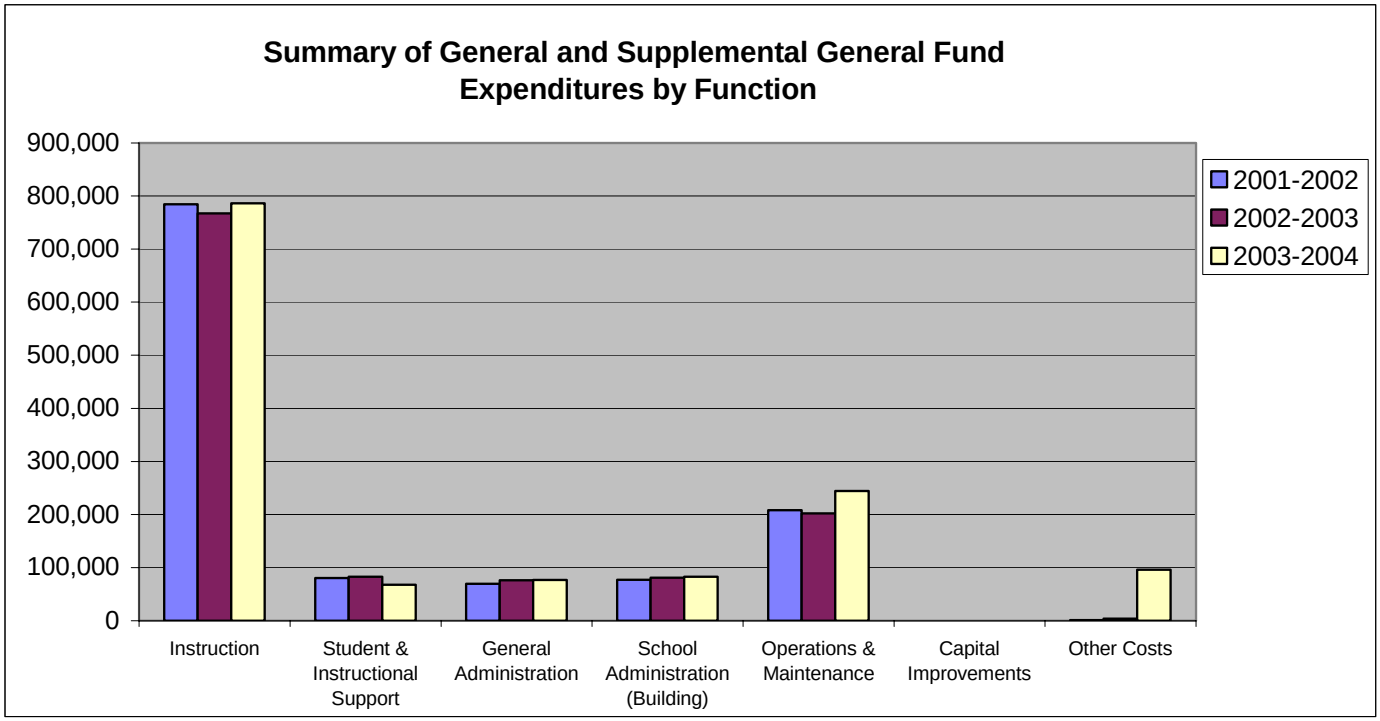
Further definition of what goes into each category:

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



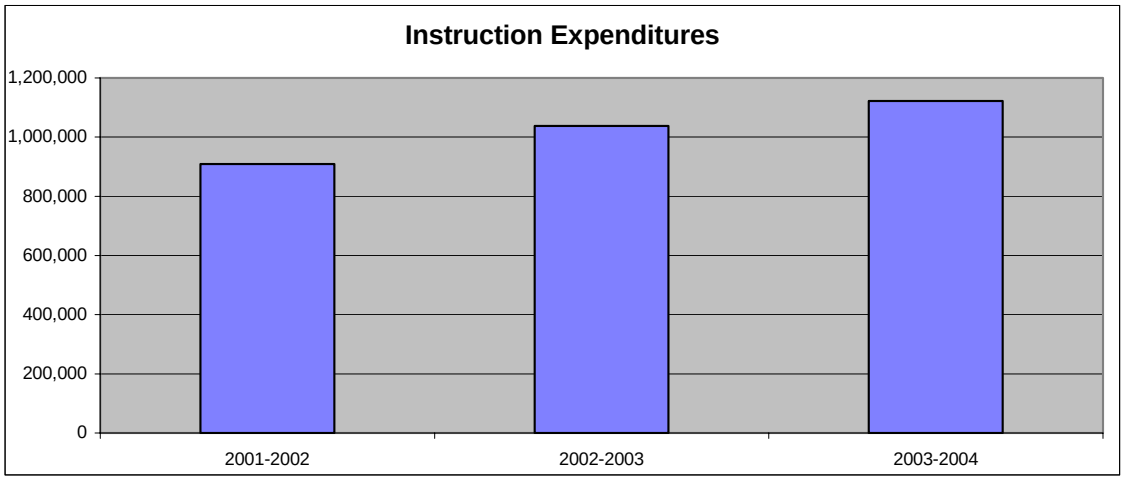
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	784,653	64%	767,535	63%	-2%	786,244	58%	2%
Student & Instructional Support	80,625	7%	82,737	7%	3%	67,620	5%	-18%
General Administration	69,548	6%	75,889	6%	9%	76,700	6%	1%
School Administration (Building)	77,177	6%	80,854	7%	5%	83,000	6%	3%
Operations & Maintenance	208,354	17%	201,846	17%	-3%	244,500	18%	21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	897	0%	4,025	0%	349%	95,800	7%	2280%
Total Expenditures	1,221,254	100%	1,212,886	100%	-1%	1,353,864	100%	12%
Amount per Pupil	$8,510		$9,366		10%	$9,811		5%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	784,653		759,133	-3%		656,576	-14%
Federal Funds	32,249		39,723	23%		40,807	3%
Supplemental General	0		8,402	0%		129,668	1443%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	26,168		14,963	-43%		100,000	568%
Driver Education	5,354		5,519	3%		5,600	1%
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	51,639		197,434	282%		185,000	-6%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	3,000		2,000	-33%		5,000	150%
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	6,317		10,336	64%			
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	909,380		1,037,510	14%		1,122,651	8%
Enrollment (FTE)*	143.5		129.5	-10%		138.0	7%
Amount per Pupil	6,337		8,012	26%		8,135	2%
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	909,380		1,037,510	14%		1,122,651	8%



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.

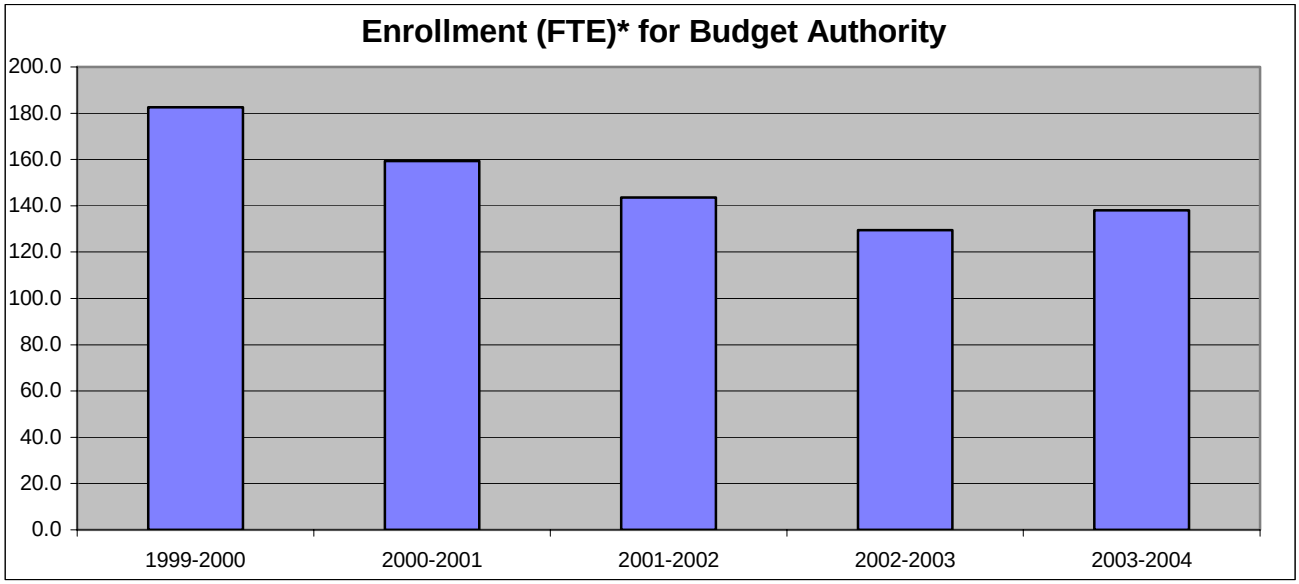
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

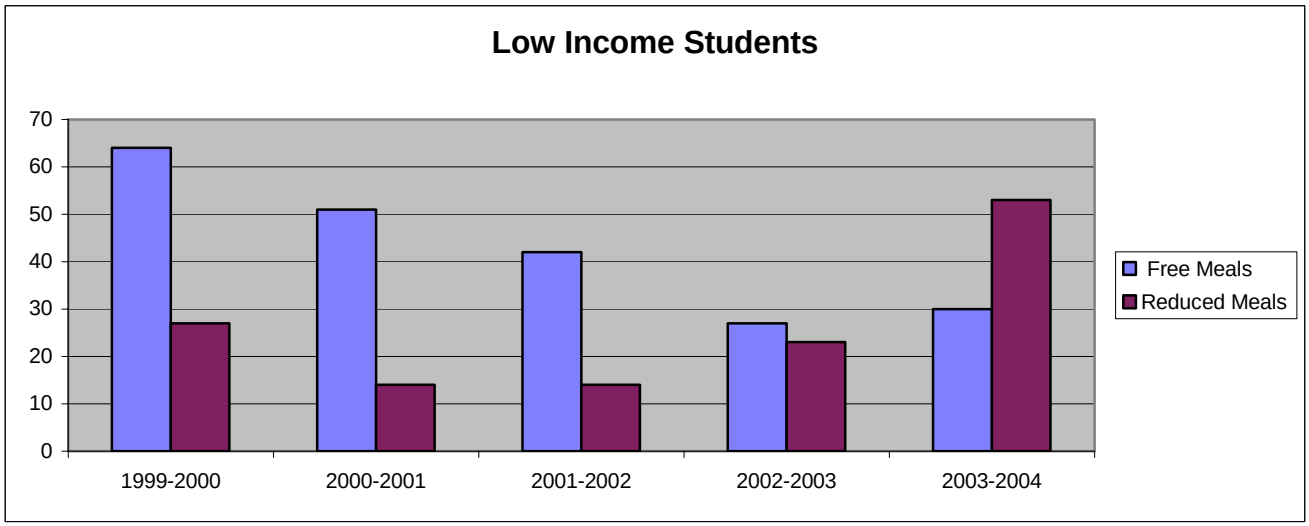
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,244,272	219,608	762,540	2,651		0	259,473
Supplemental General	311,068	152,440	0				158,628
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	657,735	615,735		0	27,000	0	54,355
Driver Training	6,600	8,802	525		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	70,350	22,166	799	21,233	0	21,400	17,626
Professional Development	5,658	3,788	1,894	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	207,700	19,319	0	0	0	175,076	20,800
Vocational Education	5,000			0	0	5,000	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	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	42,127	536	xxxxxxxxxxx	42,901	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,550,510	1,042,394	765,758	66,785	27,000	201,476	510,882
Less Transfers	201,476						
TOTAL Budget Expenditures	$2,349,034						

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)*	182.6	159.3	-13%	143.5	-10%	129.5	-10%	138.0	7%
Number of Students - Free Meals	64	51	-20%	42	-18%	27	-36%	30	11%
Number of Students - Reduced Meals	27	14	-48%	14	0%	23	64%	53	130%

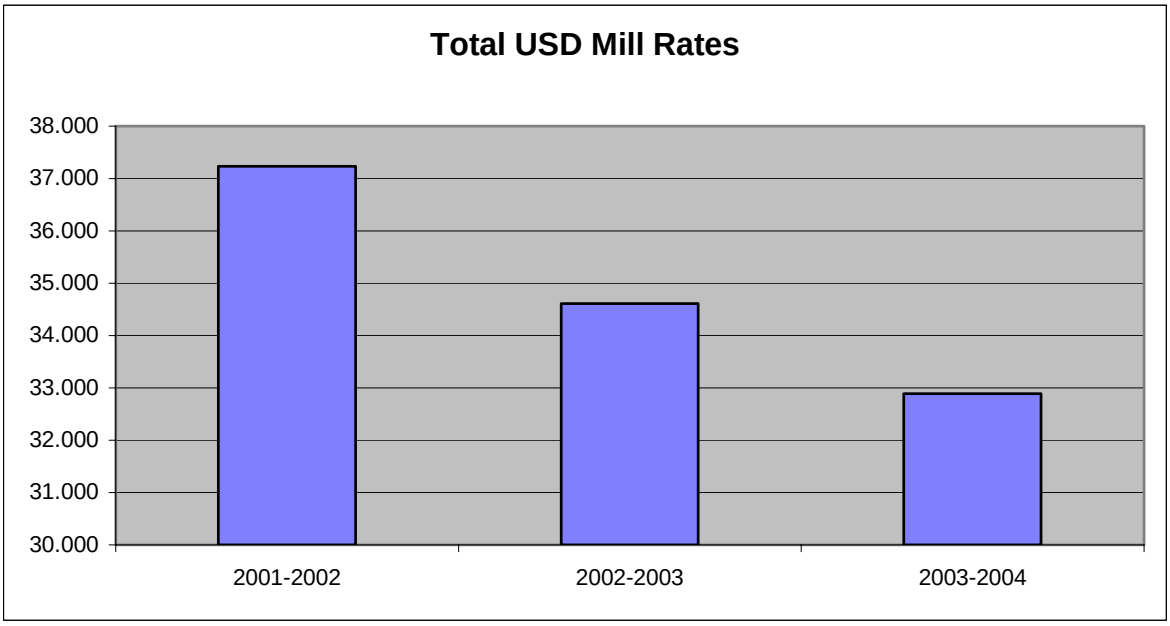




*FTE for state aid and budget authority purposes for general fund.

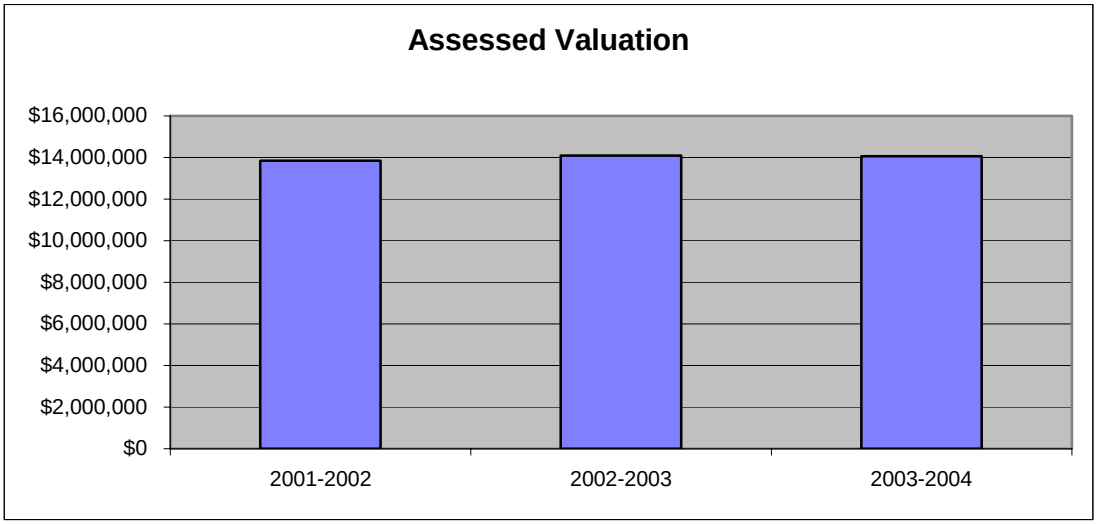
Miscellaneous Information
Mill Rates by Fund

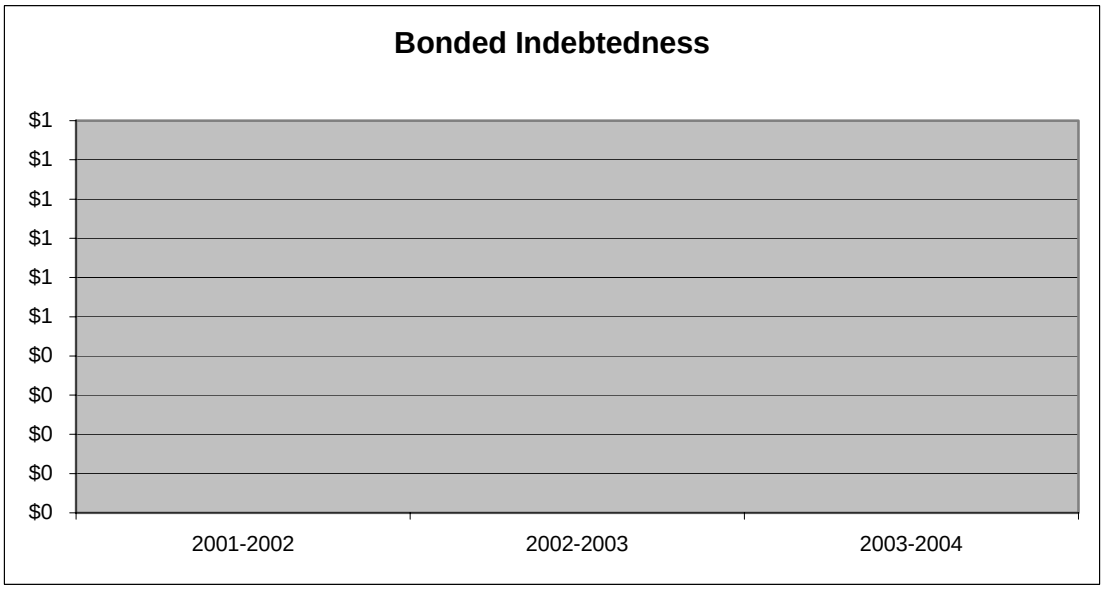
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	17.236	14.613	8.887
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**37.236**	**34.613**	**32.887**
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	$13,851,675	$14,090,382	$14,055,353
Bonded Indebtedness	0	0	0





USD# 104
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	70,000	70,000	1.0	72,400	72,400
Teachers (Full Time)	16.2	571,289	35,265	16.2	577,769	35,665
Other Certified (Licensed) Personnel	2.8	85,774	30,634	2.8	86,903	31,037
Classified Personnel	15.0	243,205	16,214	15.0	247,105	16,474
Substitutes/Temporary Help	XXXXX	5,888	XXXXXXXXXXX	XXXXX	6,000	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