Budget at a Glance

2003 - 2004

Ellis USD 388

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

USD# 388

Summary of Total Expenditures By Function
(All Funds)

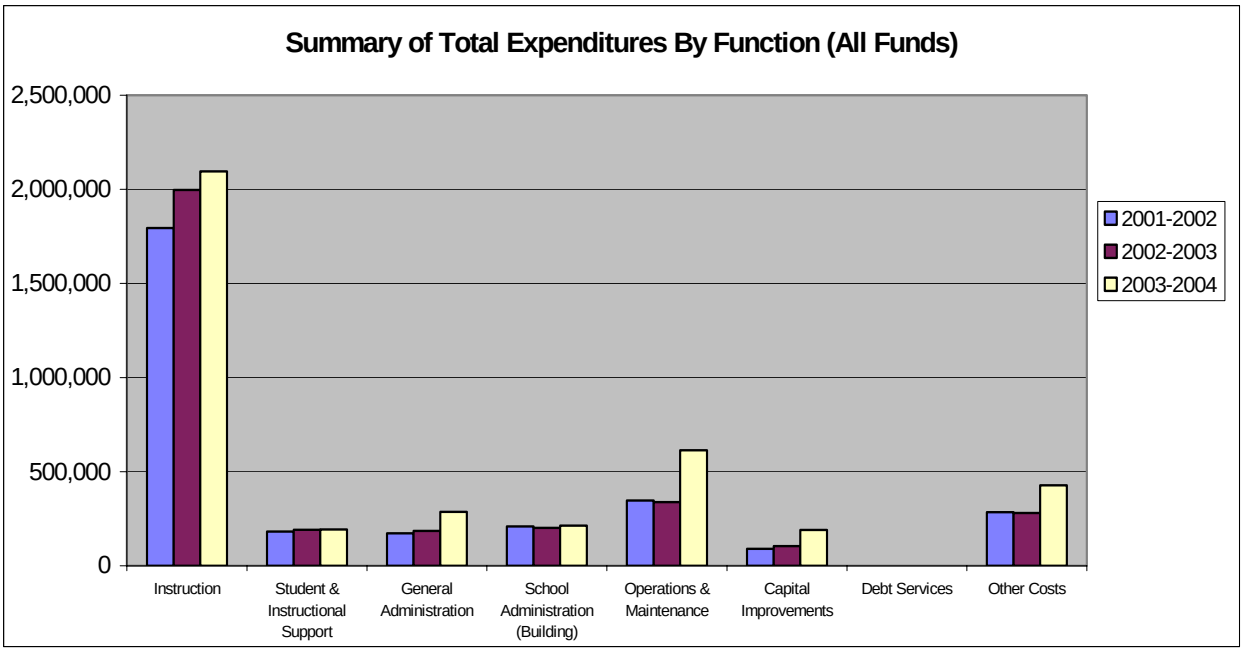
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,794,333	58%	1,996,895	61%	11%	2,094,789	52%	5%
Student & Instructional Support	181,752	6%	191,307	6%	5%	193,335	5%	1%
General Administration	172,684	6%	185,397	6%	7%	286,861	7%	55%
School Administration (Building)	208,366	7%	200,939	6%	-4%	213,720	5%	6%
Operations & Maintenance	346,337	11%	338,381	10%	-2%	613,818	15%	81%
Capital Improvements	90,611	3%	104,436	3%	15%	190,000	5%	82%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	285,403	9%	279,618	8%	-2%	427,378	11%	53%
Total Expenditures	3,079,486	100%	3,296,973	100%	7%	4,019,901	100%	22%

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.

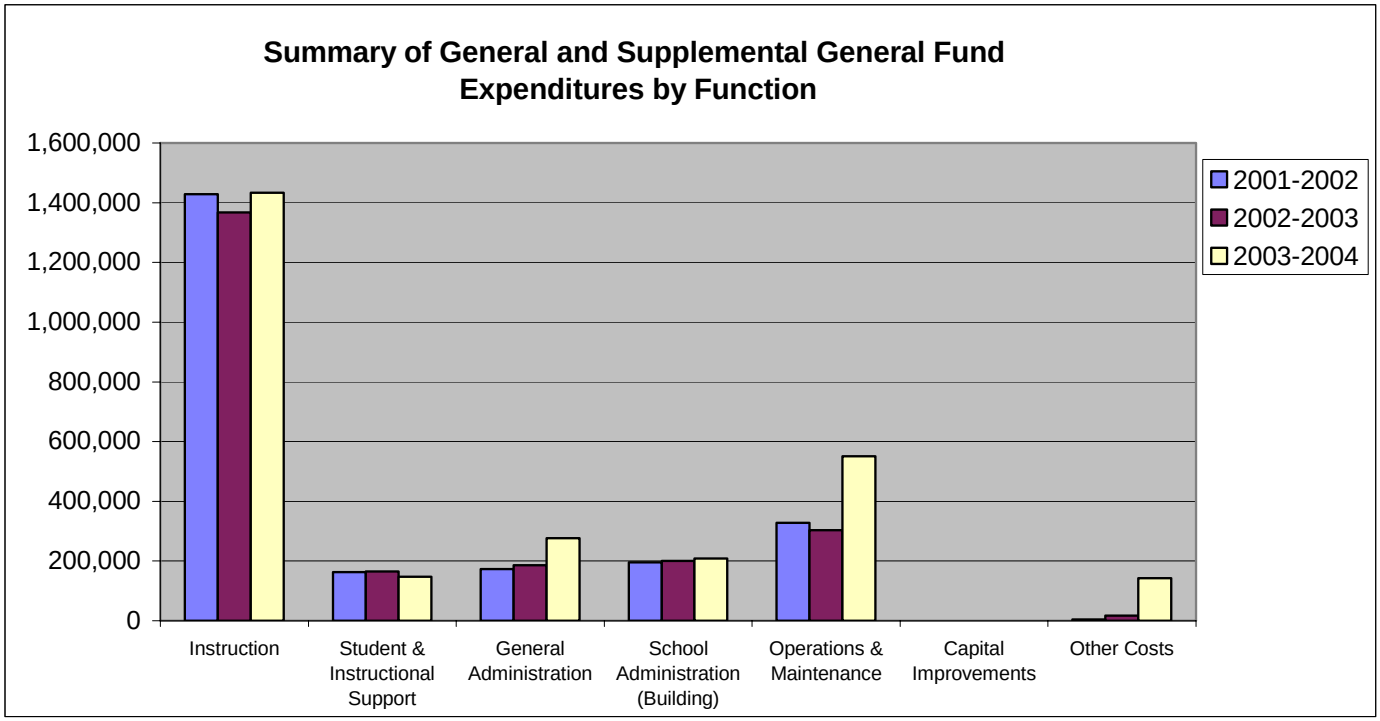
Further definition of what goes into each category:

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



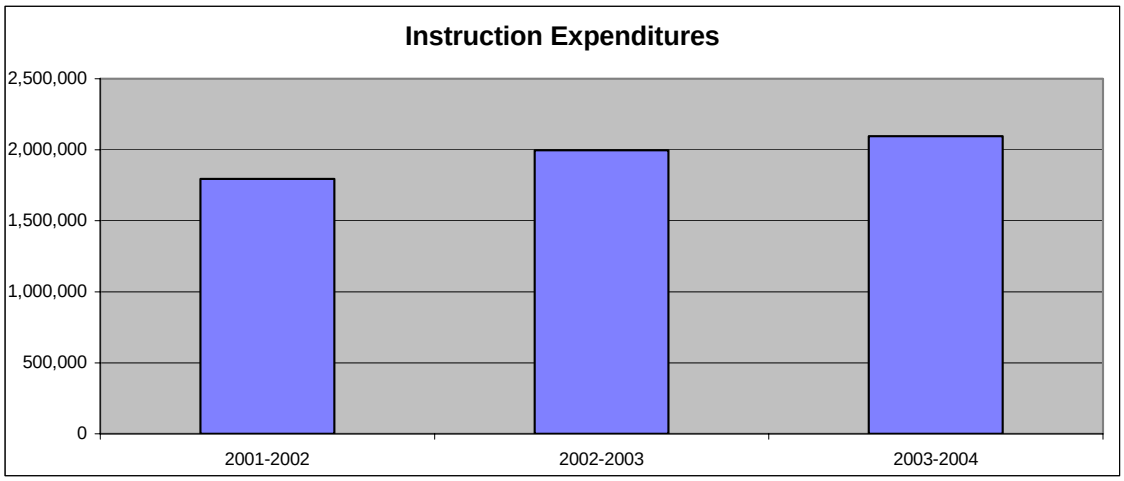
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,427,978	62%	1,367,404	61%	-4%	1,433,212	52%	5%
Student & Instructional Support	163,267	7%	165,144	7%	1%	146,801	5%	-11%
General Administration	172,684	8%	185,397	8%	7%	276,160	10%	49%
School Administration (Building)	195,632	9%	200,849	9%	3%	208,720	8%	4%
Operations & Maintenance	327,807	14%	302,616	14%	-8%	550,468	20%	82%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	4,000	0%	16,555	1%	314%	141,790	5%	756%
Total Expenditures	2,291,368	100%	2,237,965	100%	-2%	2,757,151	100%	23%
Amount per Pupil	$5,994		$5,891		-2%	$8,062		37%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,280,832		1,233,422	-4%		1,262,652	2%
Federal Funds	37,922		46,733	23%		80,557	72%
Supplemental General	147,146		133,982	-9%		170,560	27%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	8,282		6,746	-19%		50,000	641%
Driver Education	4,105		4,393	7%		12,570	186%
Extraordinary School Program	6,704		5,397	-19%		5,283	-2%
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	123,412		349,113	183%		423,567	21%
Technology Education	95,832		125,296	31%			
Transportation	0		0	0%			
Vocational Education	83,640		87,684	5%		89,600	2%
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	6,458		4,129	-36%			
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	1,794,333		1,996,895	11%		2,094,789	5%
Enrollment (FTE)*	382.3		379.9	-1%		342.0	-10%
Amount per Pupil	4,694		5,256	12%		6,125	17%
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	1,794,333		1,996,895	11%		2,094,789	5%



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.

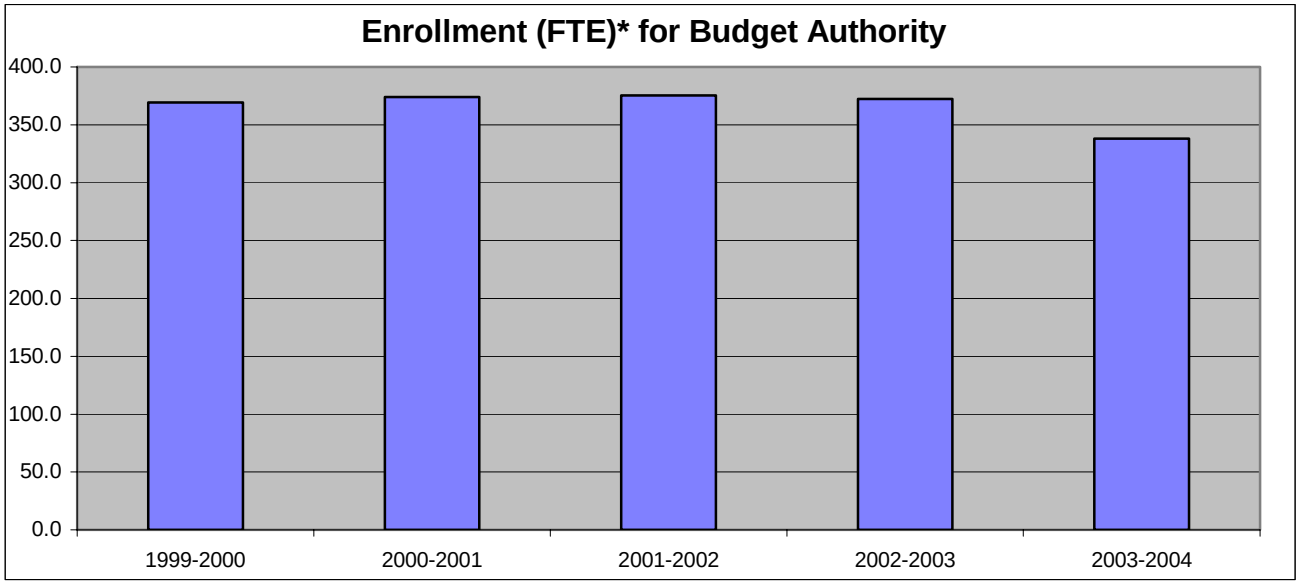
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

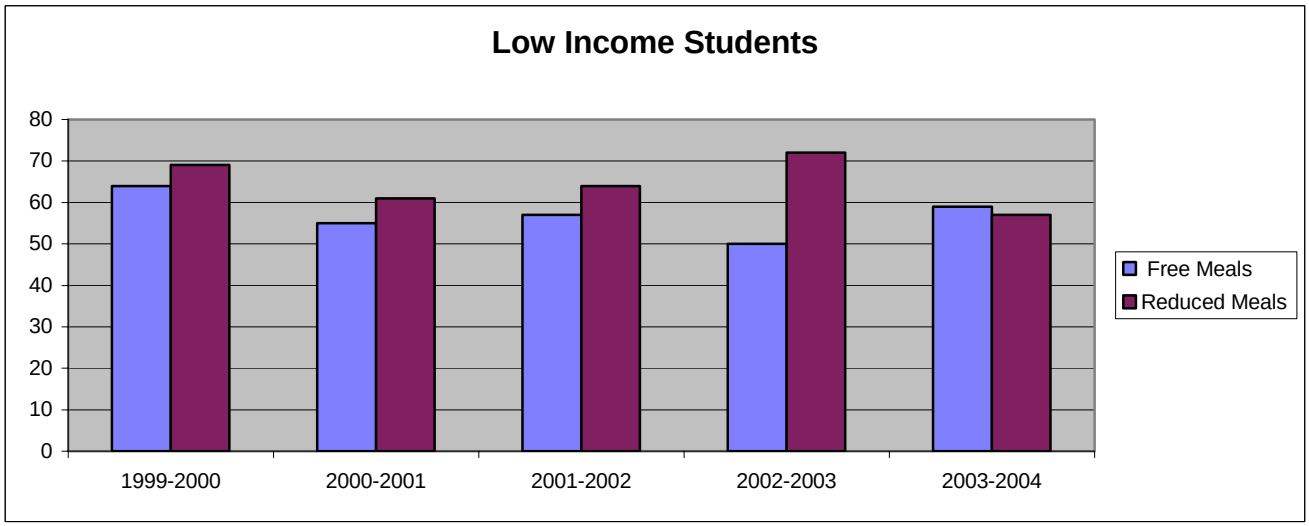
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,620,273	0	2,210,900	0		0	409,373
Supplemental General	600,000	14,767	146,220				439,013
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	400,500	519,457		0	0	0	101,169
Driver Training	15,870	10,000	2,700		0	2,000	1,170
Extraordinary School Program	5,283	5,283			0	0	0
Food Service	165,183	35,000	2,409	58,059	0	2,000	67,715
Professional Development	41,034	30,534	0	0	0	10,500	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	987		0	0	0	0
Special Education	454,022	95,000	0	0	0	359,022	0
Vocational Education	89,600			0	0	89,600	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	91,258	111	xxxxxxxxxxx	91,147	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,483,023	711,139	2,362,229	149,206	0	463,122	1,018,440
Less Transfers	463,122						
TOTAL Budget Expenditures	$4,019,901						

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)*	369.2	374.0	1%	375.3	0%	372.4	-1%	338.0	-9%
Number of Students - Free Meals	64	55	-14%	57	4%	50	-12%	59	18%
Number of Students - Reduced Meals	69	61	-12%	64	5%	72	13%	57	-21%

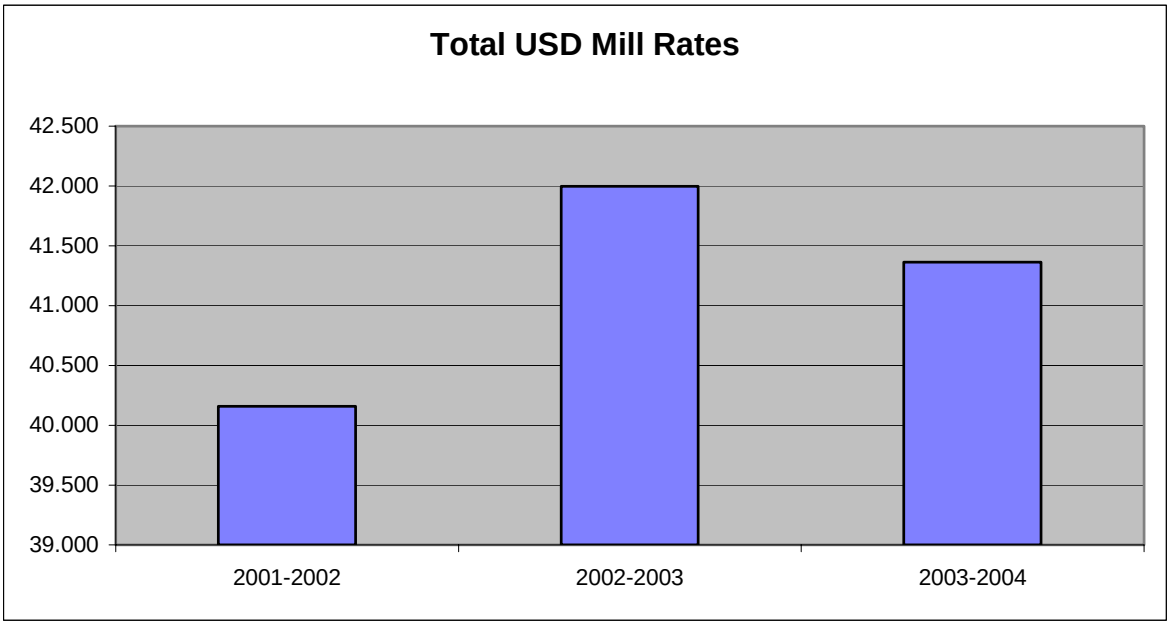




*FTE for state aid and budget authority purposes for general fund.

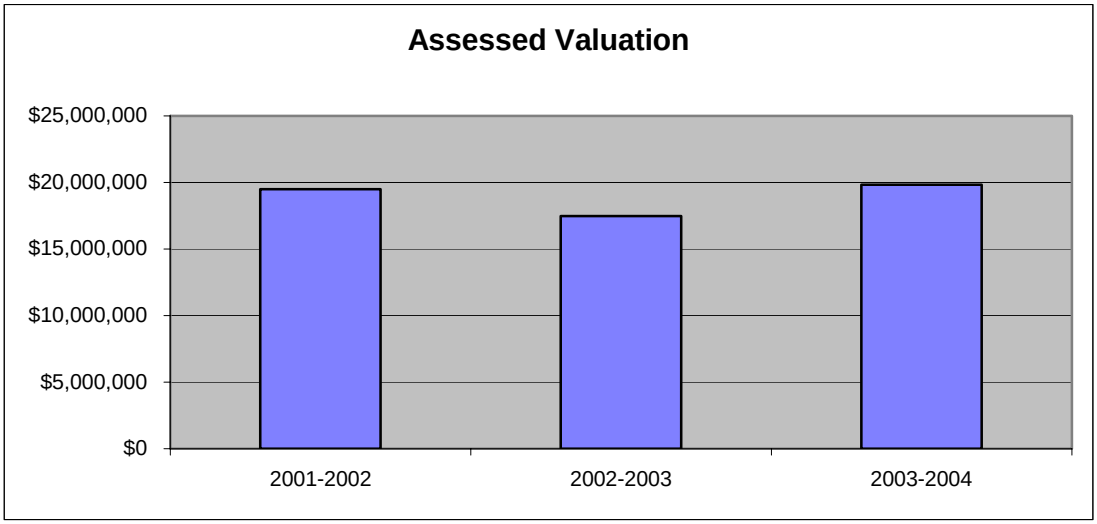
Miscellaneous Information
Mill Rates by Fund

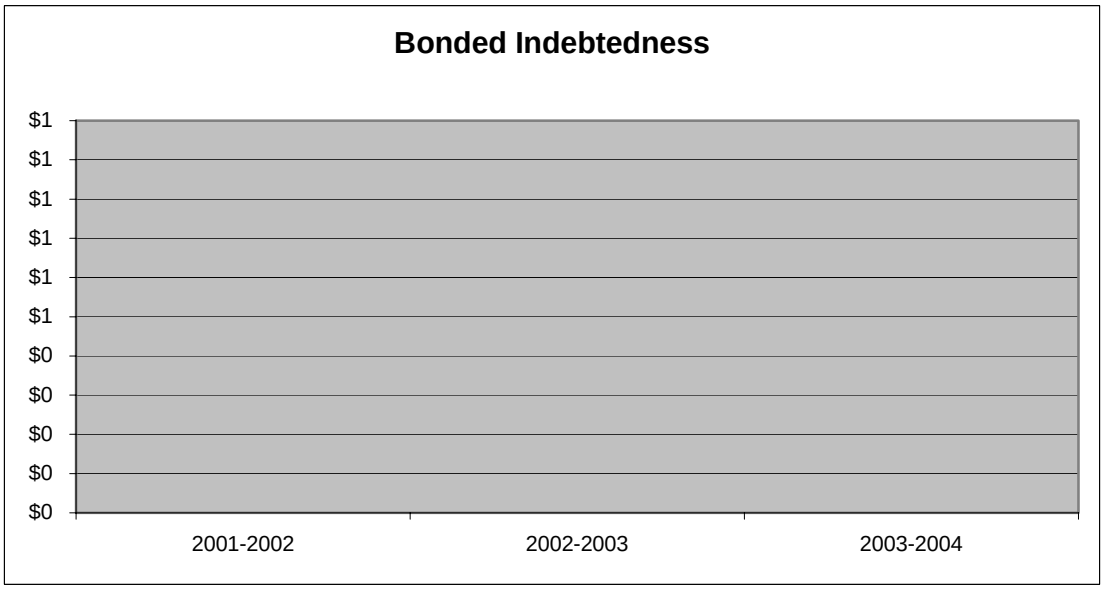
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	16.156	18.033	17.365
Adult Education	0.000	0.000	0.000
Capital Outlay	4.003	3.964	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**40.159**	**41.997**	**41.365**
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	4.000	3.914	3.987
Recreation Commission Employee Benefit	0.404	0.450	0.367
TOTAL OTHER	**4.404**	**4.364**	**4.354**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$19,491,465	$17,476,922	$19,831,553
Bonded Indebtedness	0	0	0





USD# 388
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	261,893	65,473	4.0	264,050	66,013
Teachers (Full Time)	31.0	1,269,789	40,961	31.0	1,331,852	42,963
Other Certified (Licensed) Personnel	3.0	132,051	44,017	3.0	115,601	38,534
Classified Personnel	14.5	269,233	18,568	13.5	385,700	28,570
Substitutes/Temporary Help	XXXXX	59,453	XXXXXXXXXXX	XXXXX	57,000	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