# Budget at a Glance

# 2003 - 2004

## Unified School District No. 392

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USD# 392

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

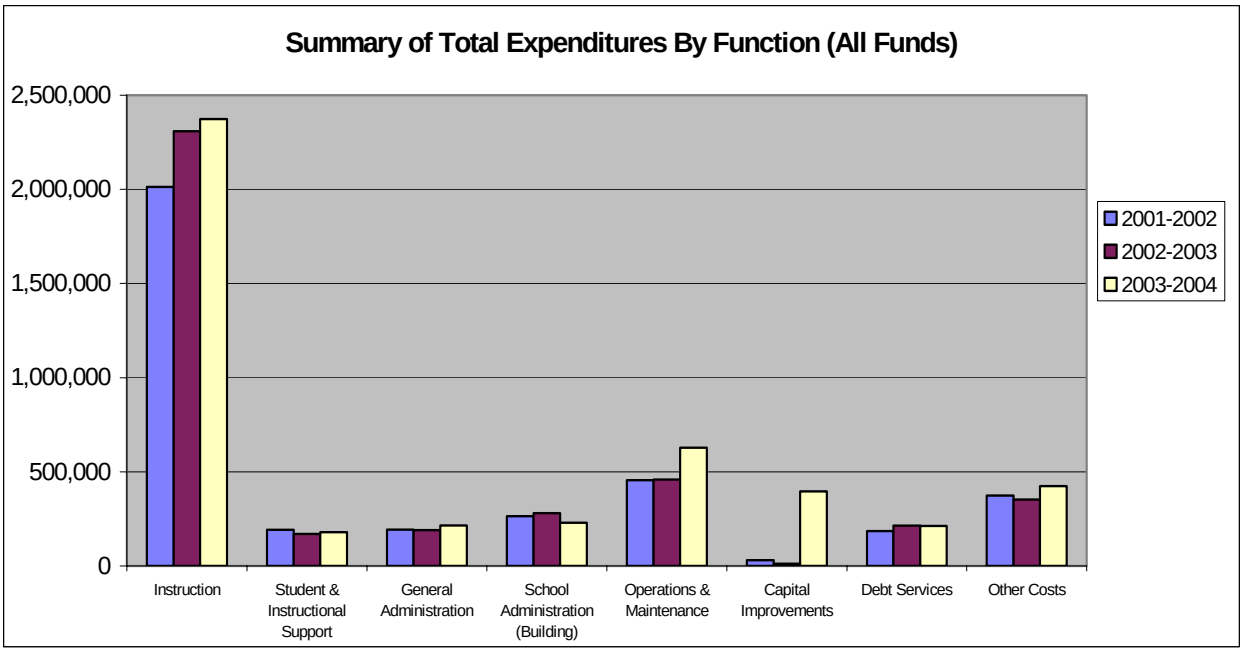
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,013,575 | 54% | 2,308,664 | 58% | 15% | 2,374,149 | 51% | 3% |
| Student & Instructional Support | 191,414 | 5% | 169,566 | 4% | -11% | 178,613 | 4% | 5% |
| General Administration | 193,238 | 5% | 189,434 | 5% | -2% | 215,379 | 5% | 14% |
| School Administration (Building) | 264,381 | 7% | 279,493 | 7% | 6% | 229,289 | 5% | -18% |
| Operations & Maintenance | 454,777 | 12% | 458,439 | 12% | 1% | 628,394 | 13% | 37% |
| Capital Improvements | 29,893 | 1% | 11,408 | 0% | -62% | 395,553 | 8% | 3367% |
| Debt Services | 184,768 | 5% | 213,754 | 5% | 16% | 211,790 | 5% | -1% |
| Other Costs | 373,284 | 10% | 352,203 | 9% | -6% | 423,932 | 9% | 20% |
| **Total Expenditures** | 3,705,330 | 100% | 3,982,961 | 100% | 7% | 4,657,099 | 100% | 17% |

*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.

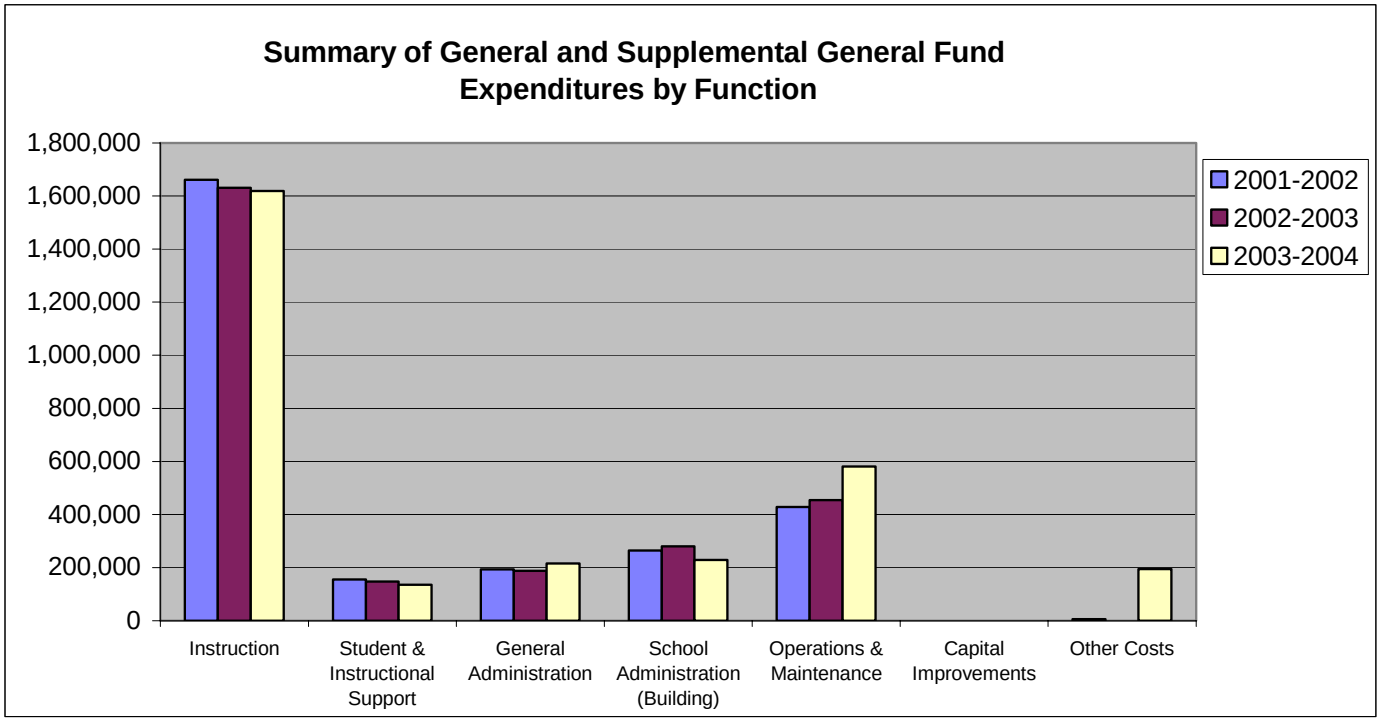
Further definition of what goes into each category:

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



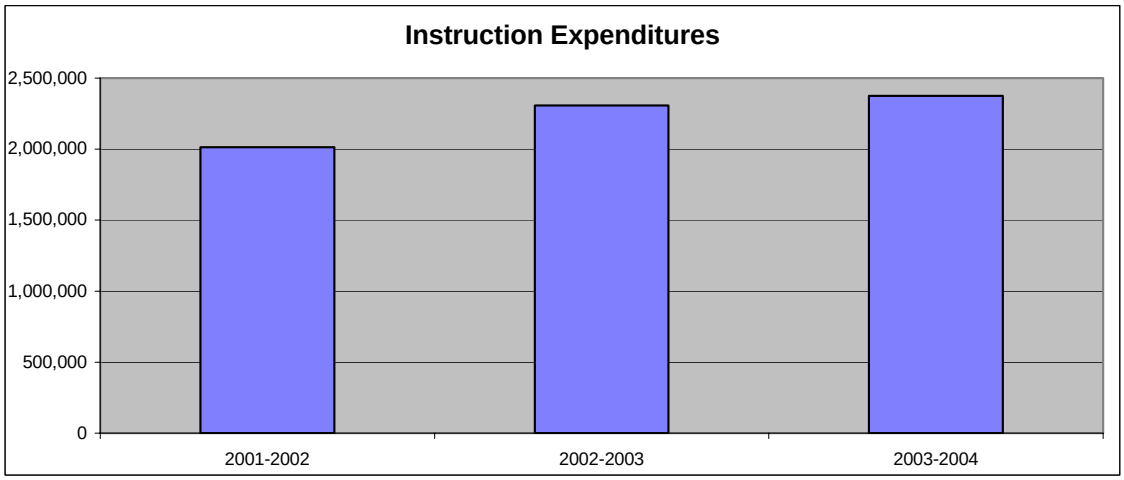
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,661,394 | 61% | 1,631,683 | 60% | -2% | 1,618,464 | 54% | -1% |
| Student & Instructional Support | 155,651 | 6% | 147,997 | 5% | -5% | 135,210 | 5% | -9% |
| General Administration | 193,238 | 7% | 187,724 | 7% | -3% | 215,379 | 7% | 15% |
| School Administration (Building) | 264,381 | 10% | 279,493 | 10% | 6% | 229,289 | 8% | -18% |
| Operations & Maintenance | 428,475 | 16% | 454,283 | 17% | 6% | 580,299 | 20% | 28% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 5,606 | 0% | 0 | 0% | -100% | 194,204 | 7% | 0% |
| **Total Expenditures** | 2,708,745 | 100% | 2,701,180 | 100% | 0% | 2,972,845 | 100% | 10% |
| Amount per Pupil | $5,825 | | $6,217 | | 7% | $7,189 | | 16% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,551,953 | | 1,505,833 | -3% | | 1,457,231 | -3% |
| Federal Funds | 102,542 | | 104,215 | 2% | | 110,242 | 6% |
| Supplemental General | 109,441 | | 125,850 | 15% | | 161,233 | 28% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 490 | | 34,226 | 6885% | | 50,000 | 46% |
| Driver Education | 0 | | 988 | 0% | | 6,928 | 601% |
| 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% | | 10,000 | 0% |
| Special Education | 184,447 | | 472,264 | 156% | | 495,900 | 5% |
| Technology Education | 0 | | 0 | 0% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 64,702 | | 64,704 | 0% | | 82,615 | 28% |
| 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 | 0 | | 584 | 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** | 2,013,575 | | 2,308,664 | 15% | | 2,374,149 | 3% |
| Enrollment (FTE)* | 465.0 | | 434.5 | -7% | | 413.5 | -5% |
| Amount per Pupil | 4,330 | | 5,313 | 23% | | 5,742 | 8% |
| | | | | | | | |
| 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** | 2,013,575 | | 2,308,664 | 15% | | 2,374,149 | 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.

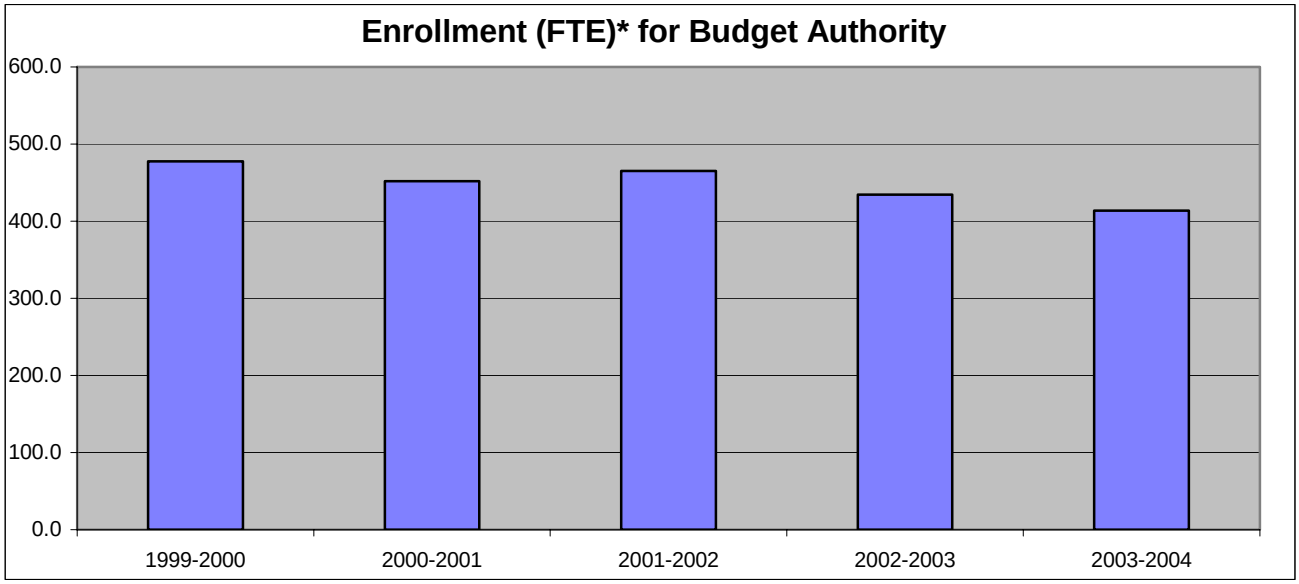
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

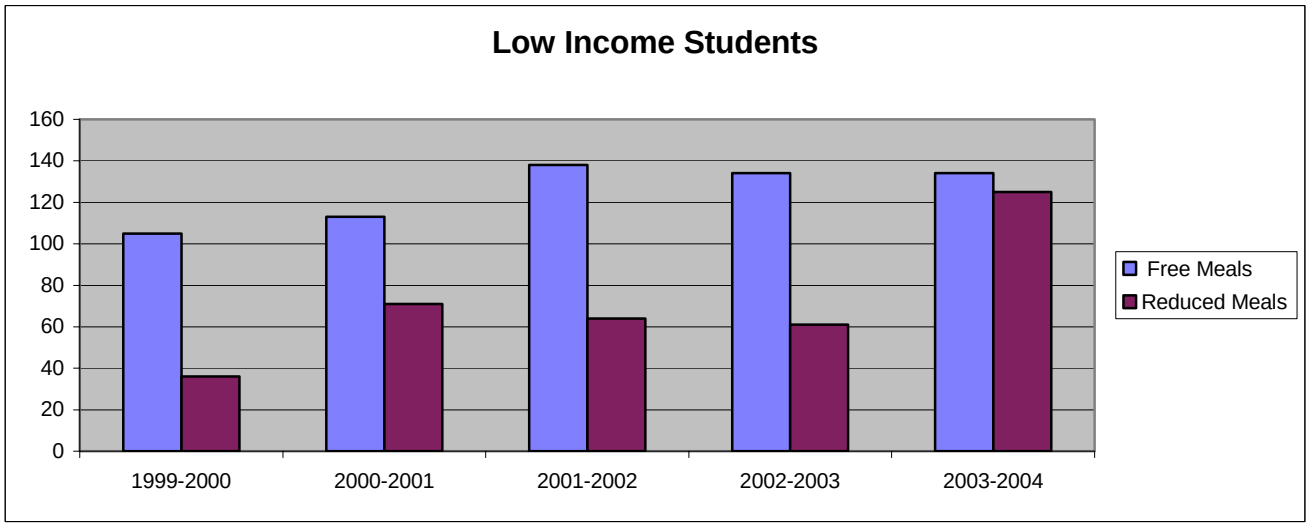
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 3,109,715 | 2,931 | 2,746,496 | 0 | | 0 | 360,288 |
| Supplemental General | 375,000 | 3,313 | 146,813 | | | | 224,874 |
| 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 | 495,553 | 405,058 | | 0 | 0 | 0 | 90,495 |
| Driver Training | 31,738 | 31,592 | 1,425 | | 0 | 0 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 183,900 | 47,039 | 2,410 | 76,599 | 0 | 0 | 58,074 |
| Professional Development | 20,420 | 20,420 | 0 | 0 | 0 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 10,000 | 10,000 | | 0 | 0 | 0 | 0 |
| Special Education | 507,147 | 135,246 | 0 | 0 | 0 | 426,270 | 0 |
| Vocational Education | 85,600 | | | 0 | 0 | 85,600 | 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 | 211,790 | 192,138 | 63,507 | | 0 | | 206,658 |
| 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 | 138,106 | 6,985 | xxxxxxxxxxx | 131,121 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 5,168,969 | 854,722 | 2,960,651 | 207,720 | 0 | 511,870 | 940,389 |
| Less Transfers | 511,870 | | | | | | |
| TOTAL Budget Expenditures | $4,657,099 | | | | | | |

## 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)* | 477.5 | 452.0 | -5% | 465.0 | 3% | 434.5 | -7% | 413.5 | -5% |
| Number of Students - Free Meals | 105 | 113 | 8% | 138 | 22% | 134 | -3% | 134 | 0% |
| Number of Students - Reduced Meals | 36 | 71 | 97% | 64 | -10% | 61 | -5% | 125 | 105% |

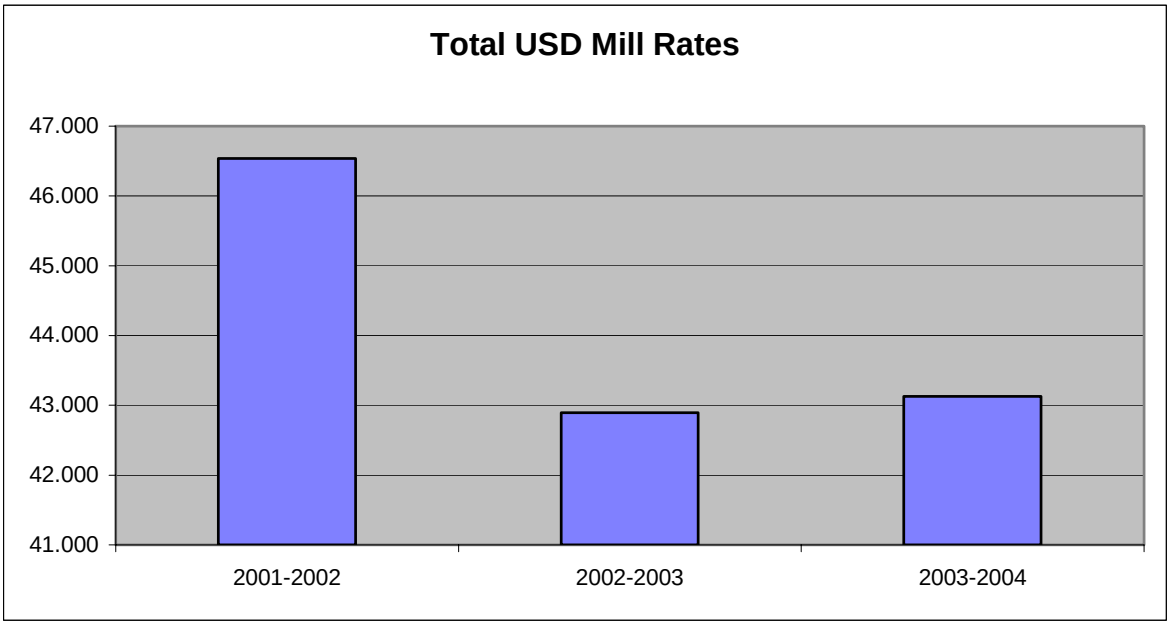



*FTE for state aid and budget authority purposes for general fund.

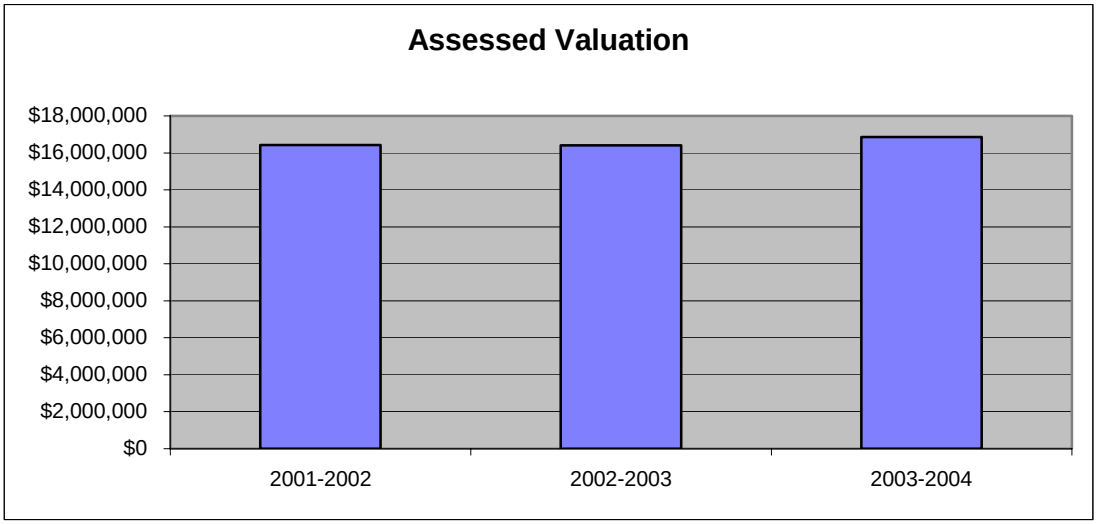
## Miscellaneous Information
## Mill Rates by Fund

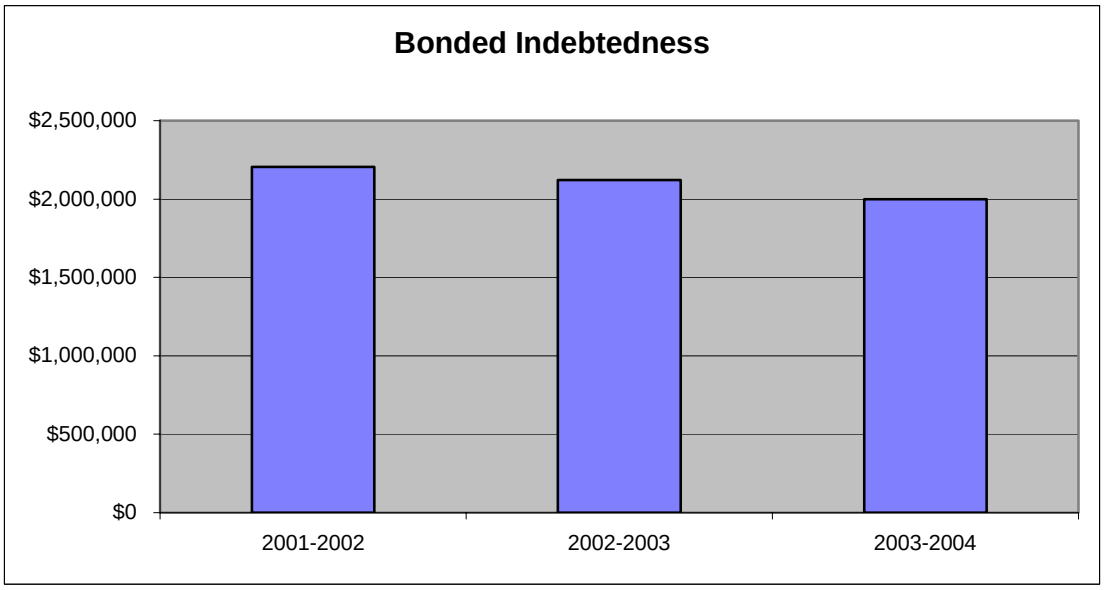
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 14.287 | 9.345 | 10.087 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.999 | 3.997 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 8.253 | 9.553 | 9.042 |
| 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** | **46.539** | **42.895** | **43.129** |
| 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 | $16,423,722 | $16,406,499 | $16,849,176 |
| Bonded Indebtedness | 2,205,000 | 2,120,000 | 2,000,000 |



USD# 392
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 4.0 | 239,126 | 59,782 | 3.0 | 207,525 | 69,175 |
| Teachers (Full Time) | 33.0 | 1,372,842 | 41,601 | 32.0 | 1,396,685 | 43,646 |
| Other Certified (Licensed) Personnel | 2.6 | 106,164 | 40,832 | 2.6 | 109,709 | 42,196 |
| Classified Personnel | 17.0 | 451,619 | 26,566 | 15.1 | 421,410 | 27,908 |
| Substitutes/Temporary Help | XXXXX | 50,303 | XXXXXXXXXXX | XXXXX | | 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