Budget at a Glance

2003 - 2004

Jayhawk USD #346

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USD# 346

Summary of Total Expenditures By Function
(All Funds)

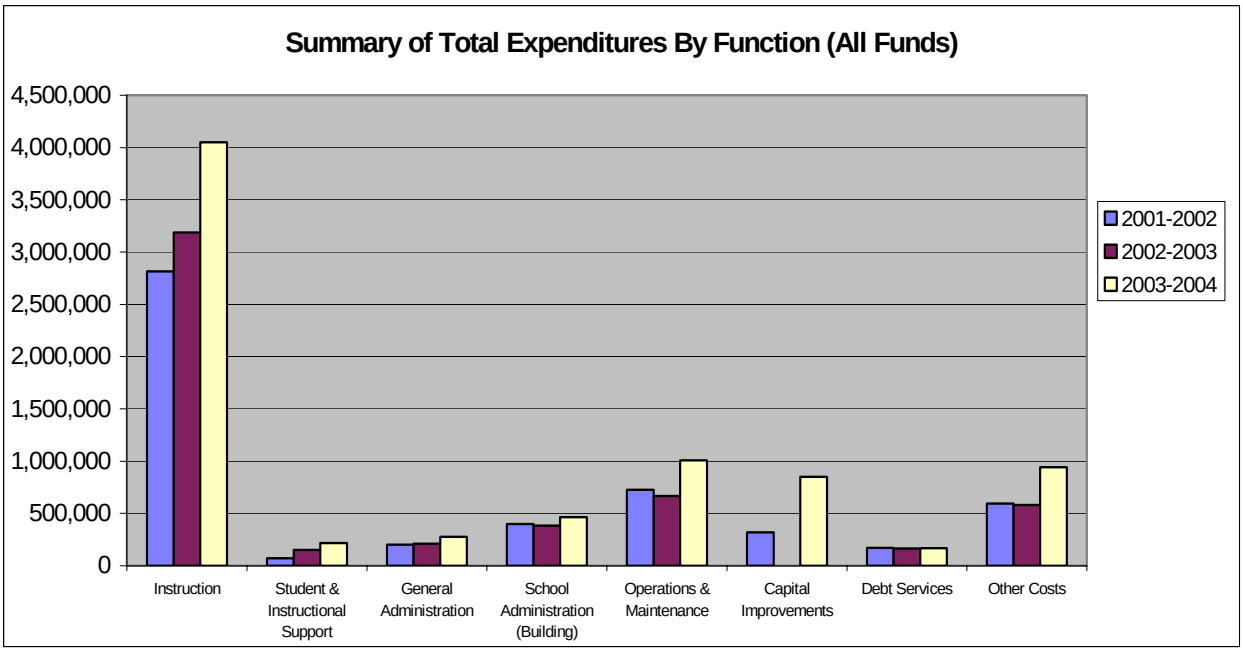
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,814,954	53%	3,186,856	60%	13%	4,050,904	51%	27%
Student & Instructional Support	69,907	1%	151,909	3%	117%	215,061	3%	42%
General Administration	202,190	4%	209,273	4%	4%	274,949	3%	31%
School Administration (Building)	399,473	8%	383,568	7%	-4%	463,184	6%	21%
Operations & Maintenance	726,674	14%	666,805	12%	-8%	1,007,618	13%	51%
Capital Improvements	318,222	6%	0	0%	-100%	850,000	11%	0%
Debt Services	170,039	3%	163,865	3%	-4%	167,768	2%	2%
Other Costs	596,277	11%	580,571	11%	-3%	942,559	12%	62%
Total Expenditures	5,297,736	100%	5,342,847	100%	1%	7,972,043	100%	49%

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.

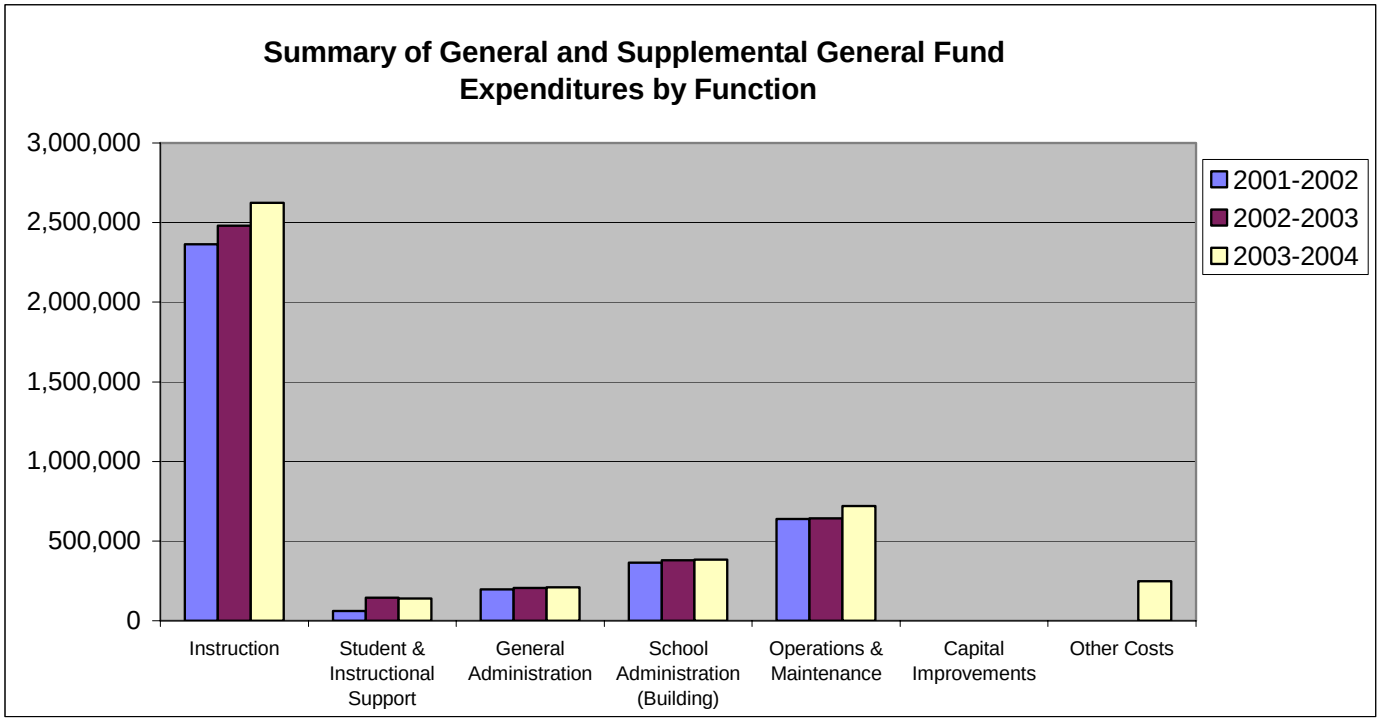
Further definition of what goes into each category:

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



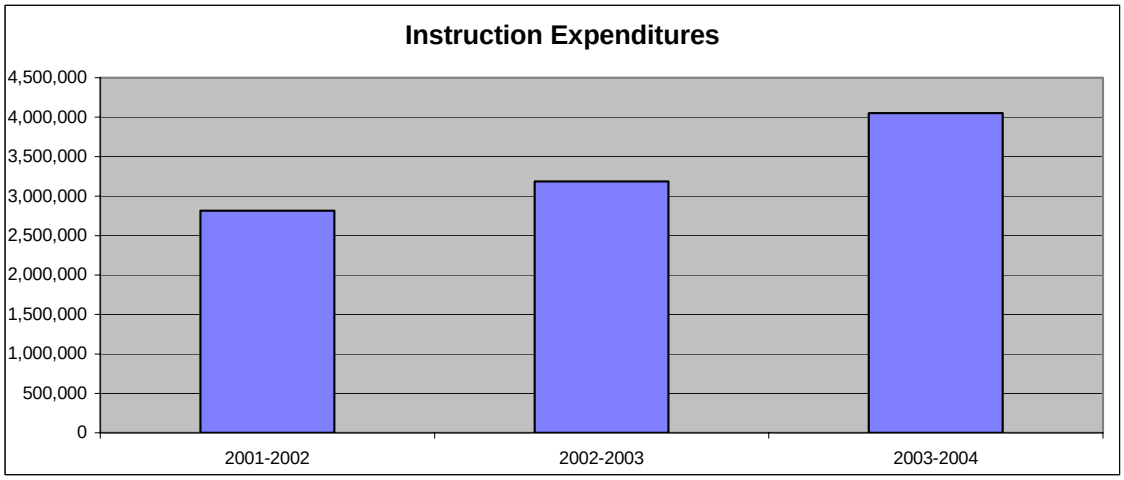
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,363,267	65%	2,480,223	64%	5%	2,624,732	61%	6%
Student & Instructional Support	61,470	2%	143,726	4%	134%	138,423	3%	-4%
General Administration	197,095	5%	204,598	5%	4%	208,449	5%	2%
School Administration (Building)	364,444	10%	380,295	10%	4%	383,184	9%	1%
Operations & Maintenance	639,270	18%	641,453	17%	0%	719,118	17%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	247,474	6%	0%
Total Expenditures	3,625,546	100%	3,850,295	100%	6%	4,321,380	100%	12%
Amount per Pupil	$5,867		$6,317		8%	$7,084		12%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,116,622		2,235,217	6%		2,277,158	2%
Federal Funds	125,097		197,578	58%		91,870	-54%
Supplemental General	246,645		245,006	-1%		347,574	42%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	68,094		0	-100%		500,000	0%
Driver Education	15,954		11,972	-25%		31,759	165%
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	1,077		18,813	1647%		64,416	242%
Special Education	188,805		405,808	115%		657,976	62%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	51,324		63,510	24%		63,510	0%
Gifts/Grants	828		0	-100%		5,000	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	508		7,982	1471%			
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	2,814,954		3,185,886	13%		4,039,263	27%
Enrollment (FTE)*	618.0		609.5	-1%		610.0	0%
Amount per Pupil	4,555		5,227	15%		6,622	27%
Adult Education	0		970	0%		11,641	1100%
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	2,814,954		3,186,856	13%		4,050,904	27%



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.

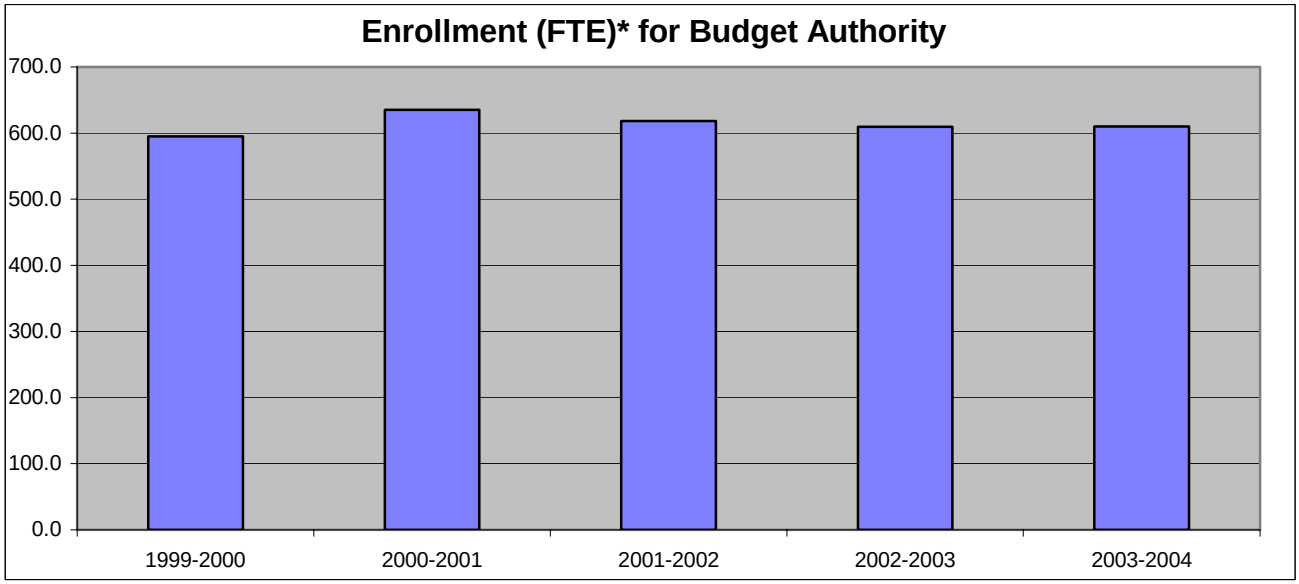
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

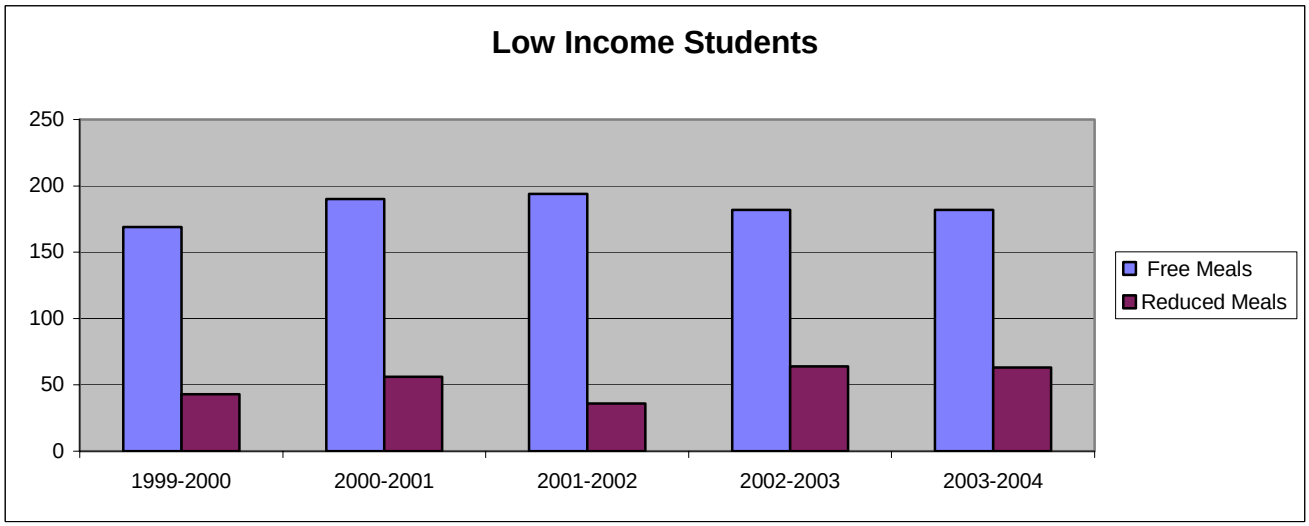
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,127,616	0	3,576,871	0		0	550,745
Supplemental General	846,574	34,352	303,666				508,556
Adult Education	11,641	11,641	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,930,000	2,491,163		0	0	81,595	142,323
Driver Training	31,759	28,759	3,000		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	356,035	95,073	4,110	123,078	0	50,000	83,774
Professional Development	27,328	27,328	0	0	0	0	0
Parent Education Program	7,500	7,500	0	0	0	0	0
Summer School	84,416	84,416		0	0	0	0
Special Education	869,526	417,046	0	0	0	452,480	0
Vocational Education	63,510			0	0	63,510	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	6,810	6,810					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	167,768	114,845	46,975		0		210,761
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	94,370	-7,642	xxxxxxxxxxx	102,012	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,624,853	3,311,291	3,934,622	225,090	0	647,585	1,496,159
Less Transfers	647,585						
TOTAL Budget Expenditures	$7,977,268						

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)*	595.0	635.0	7%	618.0	-3%	609.5	-1%	610.0	0%
Number of Students - Free Meals	169	190	12%	194	2%	182	-6%	182	0%
Number of Students - Reduced Meals	43	56	30%	36	-36%	64	78%	63	-2%

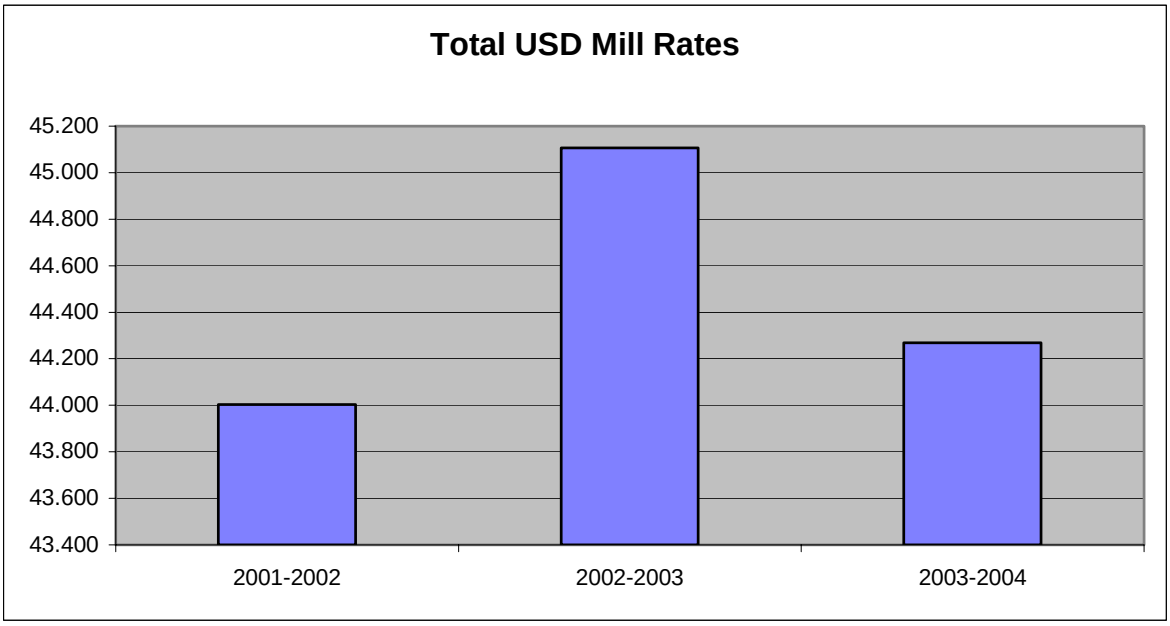




*FTE for state aid and budget authority purposes for general fund.

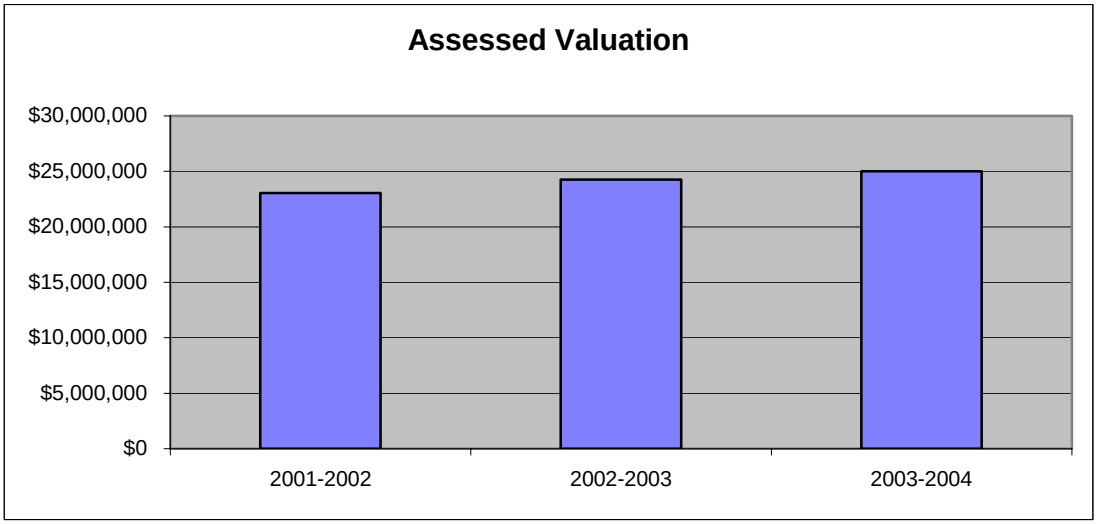
Miscellaneous Information
Mill Rates by Fund

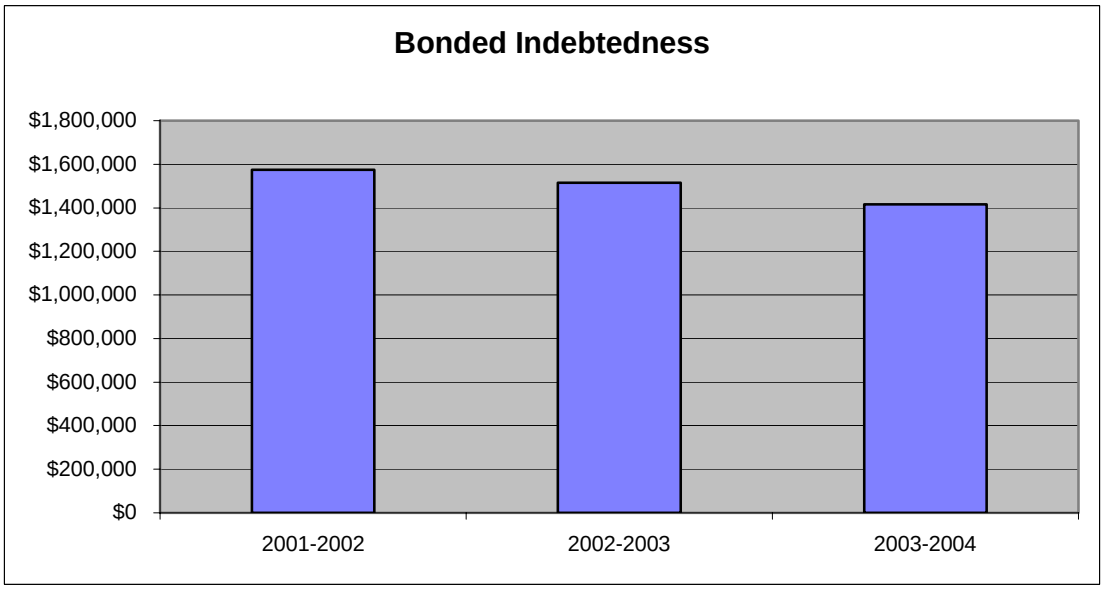
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.437	16.803	13.597
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	3.993	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.570	4.311	6.673
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	**44.004**	**45.107**	**44.270**
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	$23,053,526	$24,255,372	$25,000,498
Bonded Indebtedness	1,575,000	1,515,000	1,415,000





USD# 346
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	316,878	63,376	5.0	319,862	63,972
Teachers (Full Time)	44.0	1,835,499	41,716	40.0	1,691,268	42,282
Other Certified (Licensed) Personnel	7.0	254,059	36,294	7.0	266,229	38,033
Classified Personnel	24.1	640,600	26,581	22.9	622,357	27,177
Substitutes/Temporary Help	XXXXX	164,453	XXXXXXXXXXX	XXXXX	0	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