Budget at a Glance

2003 - 2004

USD 243 – Lebo - Waverly

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USD# 243

Summary of Total Expenditures By Function
(All Funds)

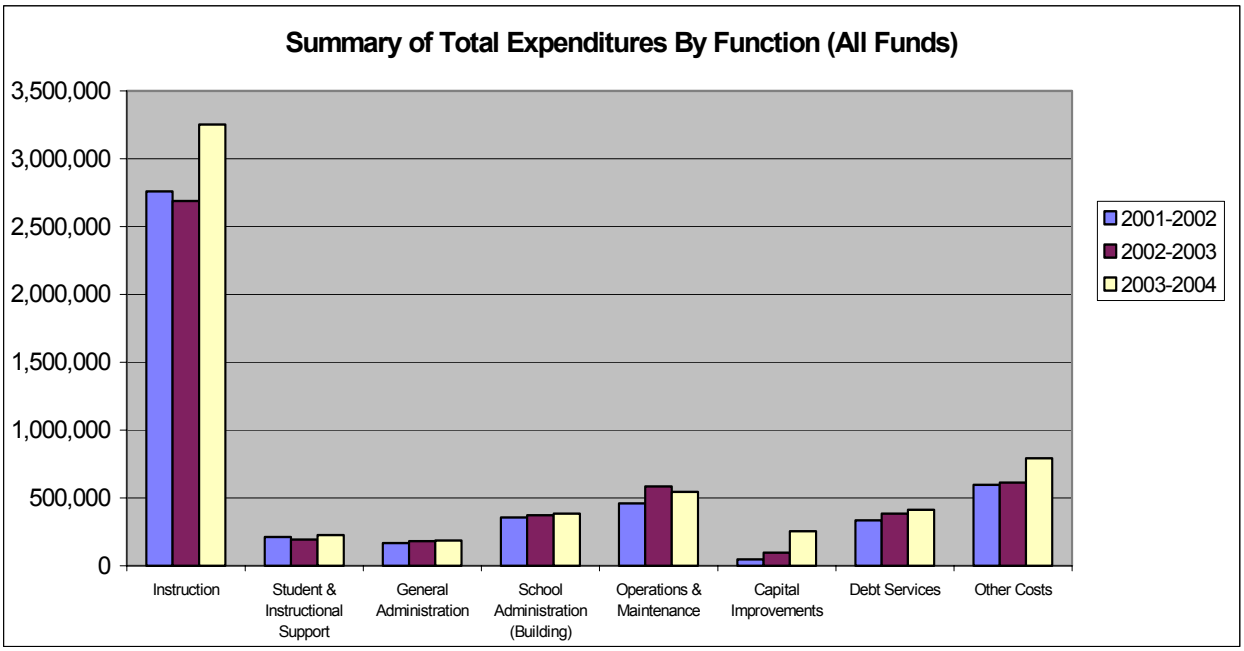
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,758,505	56%	2,689,533	53%	-3%	3,251,787	54%	21%
Student & Instructional Support	211,770	4%	193,454	4%	-9%	226,850	4%	17%
General Administration	169,128	3%	182,766	4%	8%	186,531	3%	2%
School Administration (Building)	357,932	7%	372,374	7%	4%	383,900	6%	3%
Operations & Maintenance	460,826	9%	585,221	11%	27%	545,800	9%	-7%
Capital Improvements	48,283	1%	97,263	2%	101%	255,000	4%	162%
Debt Services	336,433	7%	386,555	8%	15%	413,090	7%	7%
Other Costs	597,478	12%	613,763	12%	3%	792,691	13%	29%
Total Expenditures	4,940,355	100%	5,120,929	100%	4%	6,055,649	100%	18%

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.

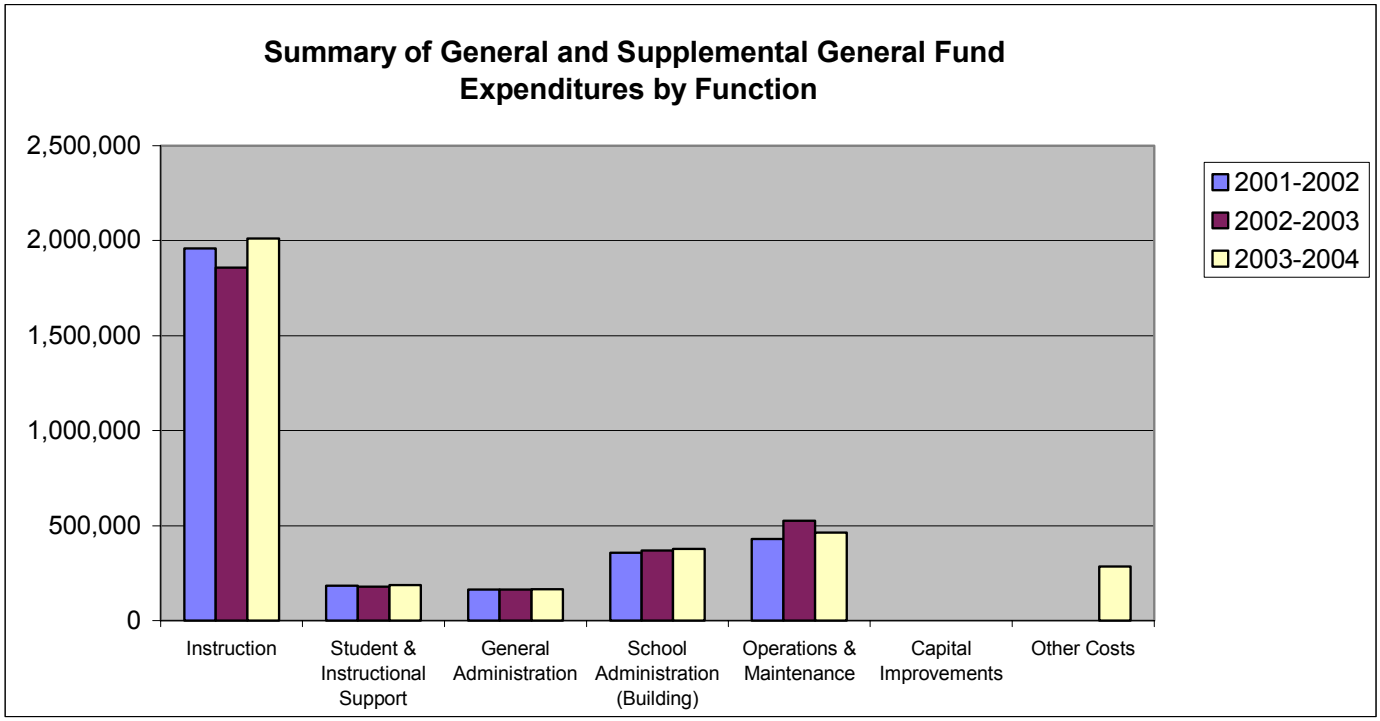
Further definition of what goes into each category:

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



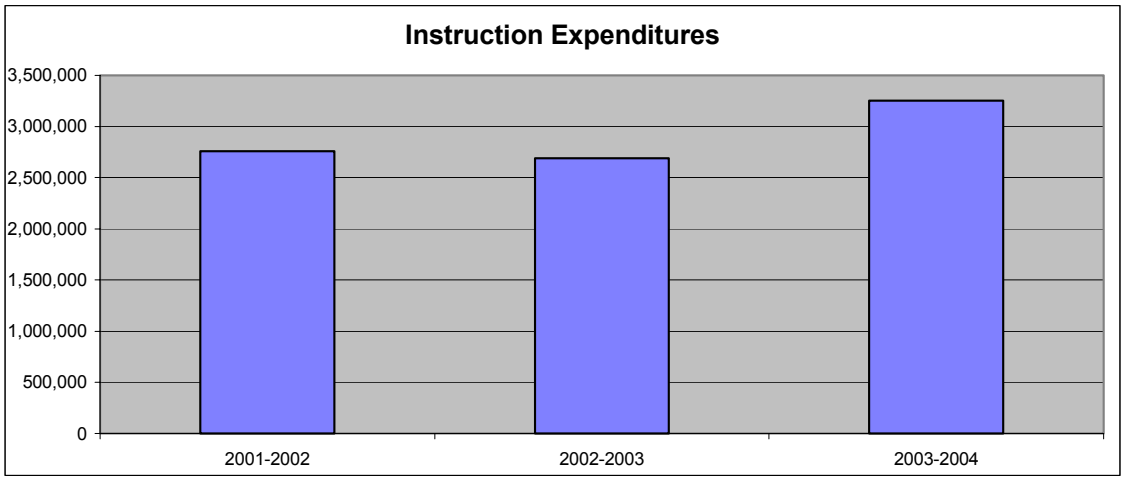
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,958,559	63%	1,857,729	60%	-5%	2,011,441	58%	8%
Student & Instructional Support	184,637	6%	178,235	6%	-3%	187,175	5%	5%
General Administration	164,351	5%	164,616	5%	0%	165,850	5%	1%
School Administration (Building)	356,655	12%	369,845	12%	4%	378,900	11%	2%
Operations & Maintenance	429,468	14%	526,497	17%	23%	463,300	13%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	285,950	8%	0%
Total Expenditures	3,093,670	100%	3,096,922	100%	0%	3,492,616	100%	13%
Amount per Pupil	$5,014		$5,136		2%	$5,679		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,525,261		1,424,206	-7%		1,403,000	-1%
Federal Funds	74,899		89,312	19%		93,619	5%
Supplemental General	433,298		433,523	0%		608,441	40%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	73,682		39,020	-47%		140,000	259%
Driver Education	5,146		9,090	77%		25,375	179%
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	5,807		5,299	-9%		6,000	13%
Special Education	417,133		445,313	7%		725,352	63%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	223,279		243,770	9%		250,000	3%
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		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	2,758,505		2,689,533	-3%		3,251,787	21%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	4,471		4,460	0%		5,287	19%
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	2,758,505		2,689,533	-3%		3,251,787	21%



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.

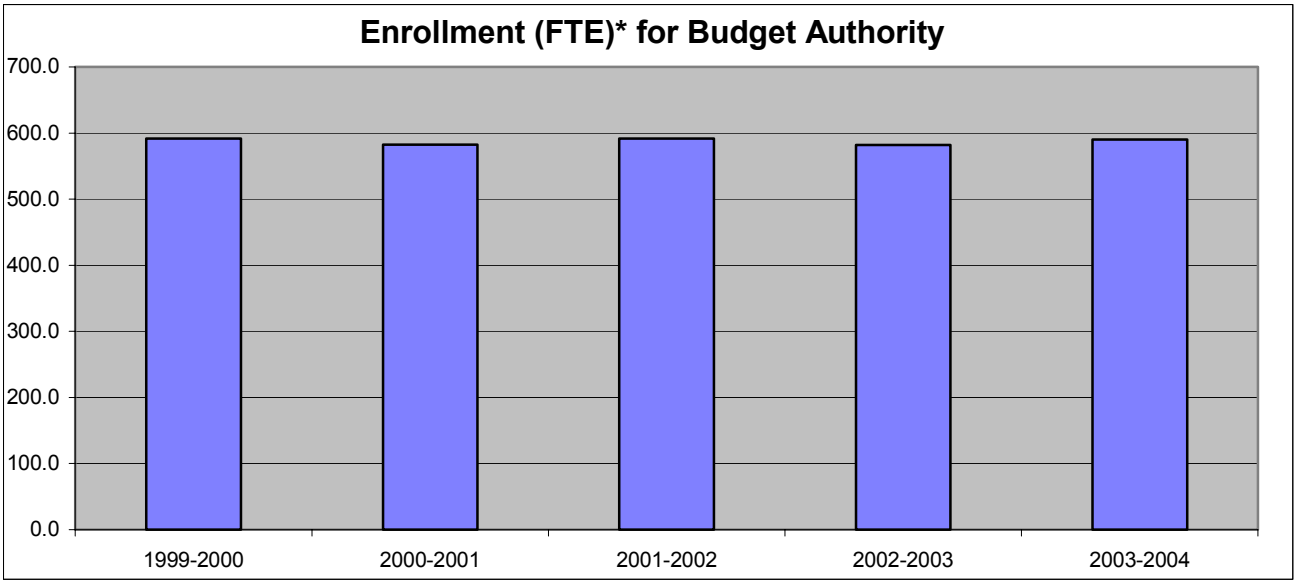
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

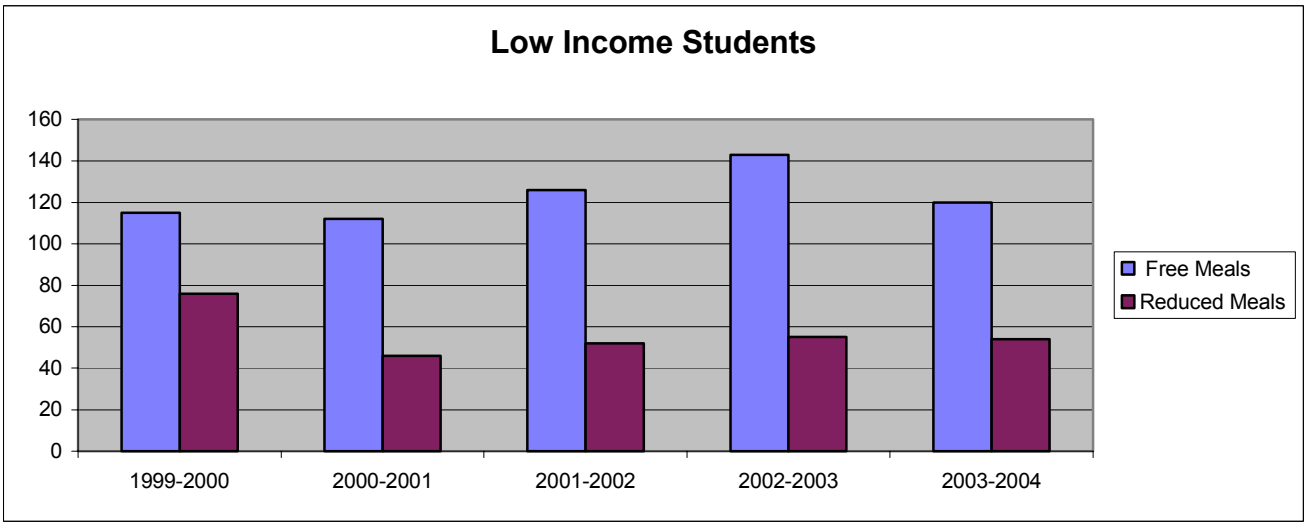
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,903,175	0	3,407,826	0		0	495,349
Supplemental General	665,441	31,533	270,302				363,606
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	470,000	266,315		0	15,000	80,000	119,081
Driver Training	41,375	30,000	3,375		0	8,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	470,416	90,466	4,321	111,565	0	150,000	114,064
Professional Development	30,000	20,000	0	0	0	10,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	6,000	0		0	0	6,000	0
Special Education	788,533	241,533	0	0	0	547,000	0
Vocational Education	250,000			0	0	250,000	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	413,090	193,975	128,058		0		416,934
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	93,619	0	xxxxxxxxxxx	93,619	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,131,649	873,822	3,813,882	205,184	15,000	1,051,000	1,509,034
Less Transfers	1,051,000						
TOTAL Budget Expenditures	$6,080,649						

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)*	591.5	582.5	-2%	591.5	2%	582.0	-2%	590.0	1%
Number of Students - Free Meals	115	112	-3%	126	13%	143	13%	120	-16%
Number of Students - Reduced Meals	76	46	-39%	52	13%	55	6%	54	-2%

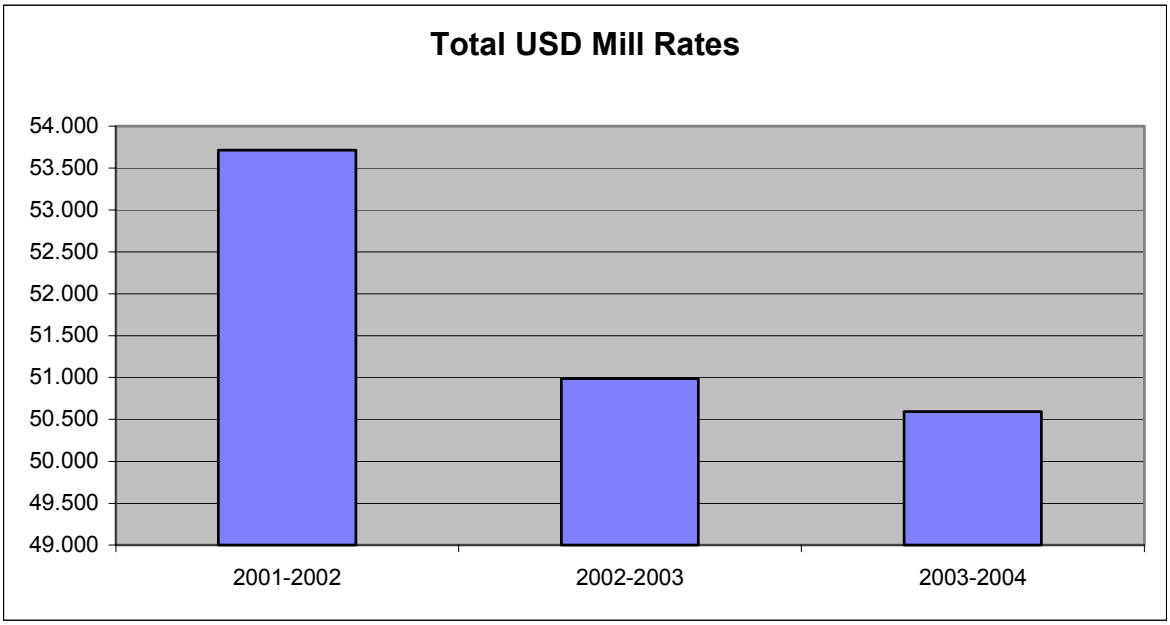




*FTE for state aid and budget authority purposes for general fund.

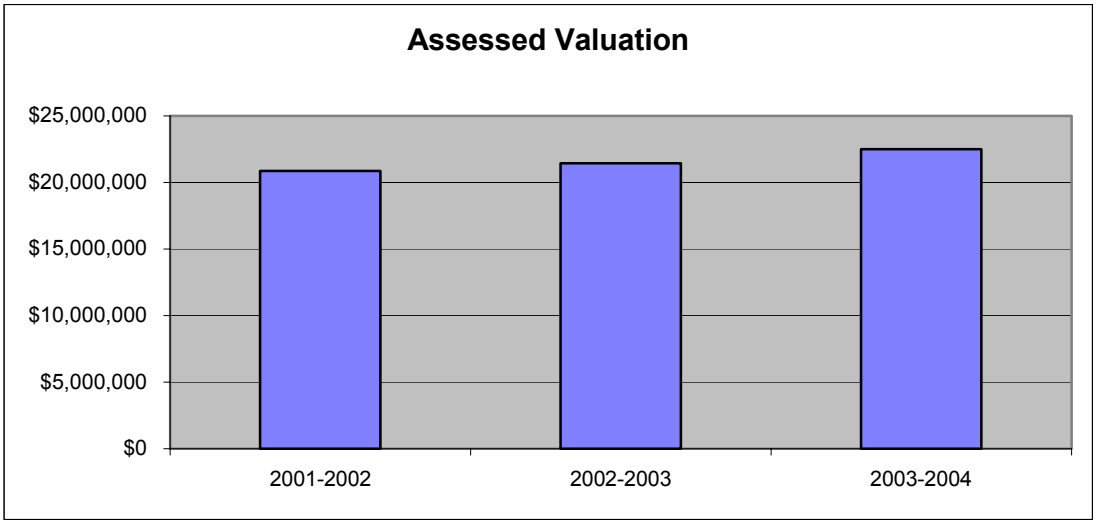
Miscellaneous Information
Mill Rates by Fund

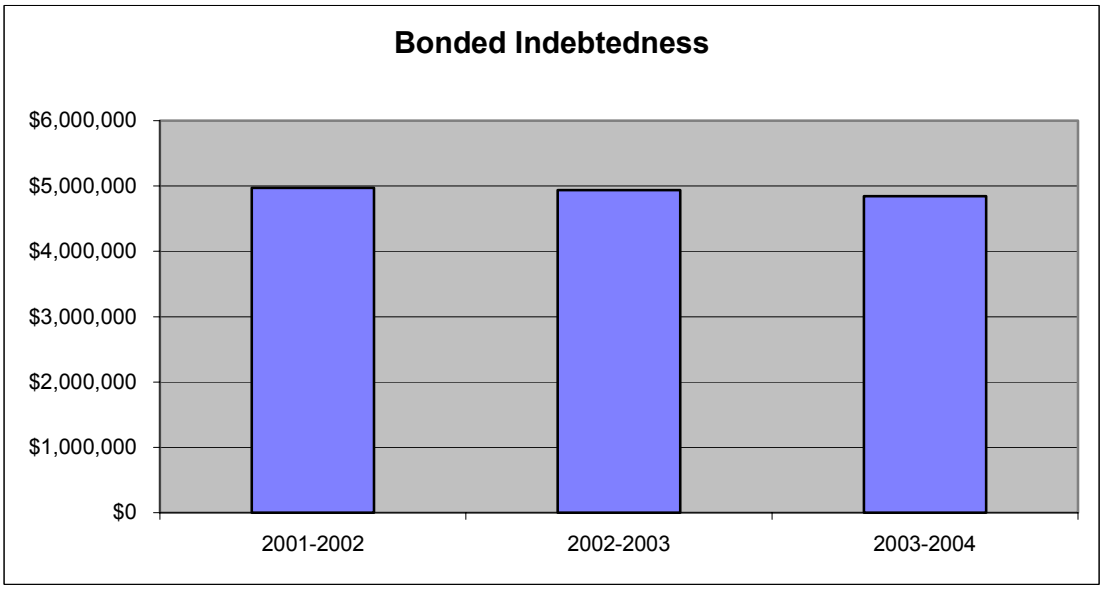
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.960	12.399	12.505
Adult Education	0.000	0.000	0.000
Capital Outlay	3.486	3.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.271	14.600	14.089
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	**53.717**	**50.989**	**50.594**
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	$20,866,143	$21,446,390	$22,511,628
Bonded Indebtedness	4,970,000	4,935,000	4,845,000





USD# 243
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	293,872	58,774	5.0	304,188	60,838
Teachers (Full Time)	62.0	1,923,803	31,029	62.0	2,262,231	36,488
Other Certified (Licensed) Personnel	2.0	47,344	23,672	2.0	49,000	24,500
Classified Personnel	25.0	602,575	24,103	25.0	641,250	25,650
Substitutes/Temporary Help	XXXXX	51,203	XXXXXXXXXXX	XXXXX	50,000	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