Budget at a Glance

2003 - 2004

USD #378 Riley County

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# 378

Summary of Total Expenditures By Function
(All Funds)

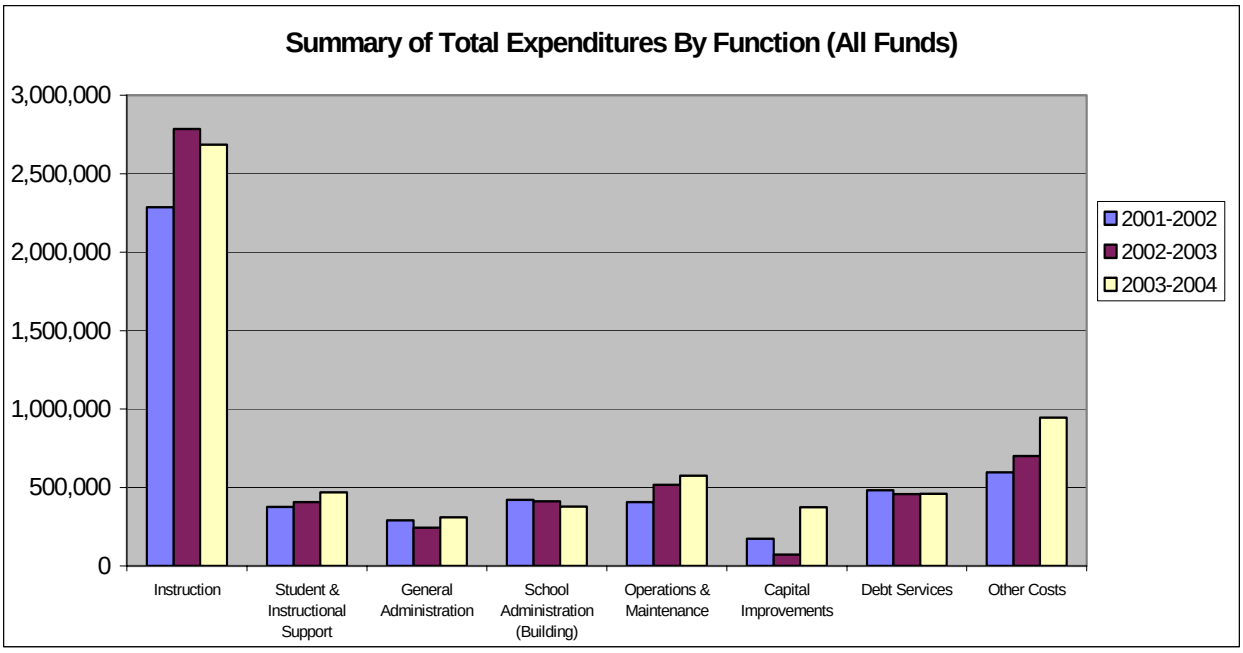
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,285,888	45%	2,785,103	50%	22%	2,685,776	43%	-4%
Student & Instructional Support	374,933	7%	405,212	7%	8%	468,416	8%	16%
General Administration	290,712	6%	242,152	4%	-17%	309,599	5%	28%
School Administration (Building)	420,573	8%	411,883	7%	-2%	378,081	6%	-8%
Operations & Maintenance	405,251	8%	516,698	9%	28%	574,942	9%	11%
Capital Improvements	172,309	3%	72,783	1%	-58%	374,604	6%	415%
Debt Services	481,236	10%	456,726	8%	-5%	459,955	7%	1%
Other Costs	595,991	12%	700,442	13%	18%	945,743	15%	35%
Total Expenditures	5,026,893	100%	5,590,999	100%	11%	6,197,116	100%	11%

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.

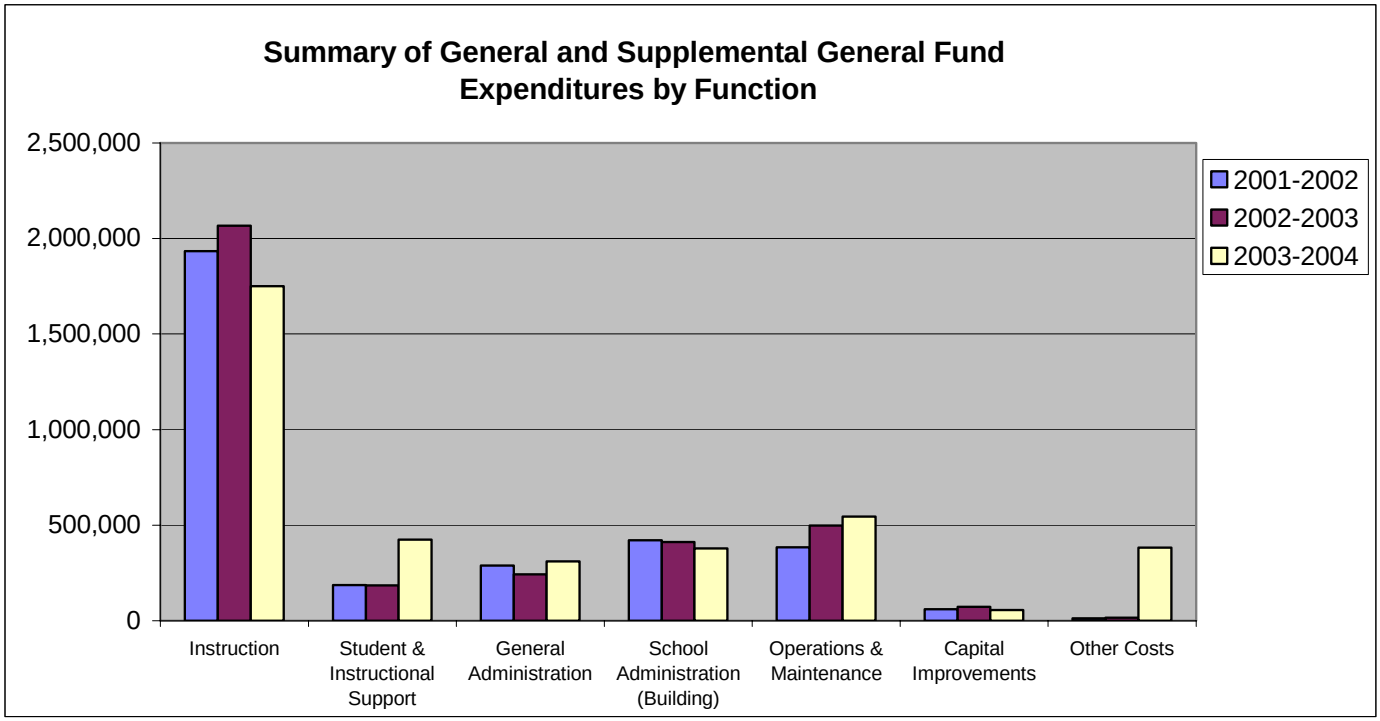
Further definition of what goes into each category:

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



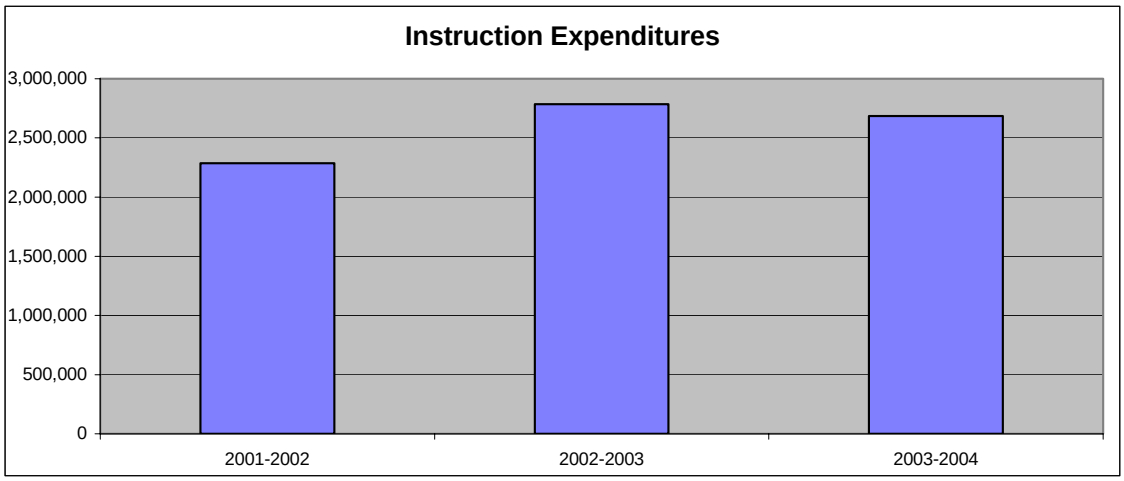
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,933,709	59%	2,066,453	59%	7%	1,751,159	46%	-15%
Student & Instructional Support	186,693	6%	185,505	5%	-1%	423,913	11%	129%
General Administration	288,674	9%	242,152	7%	-16%	309,599	8%	28%
School Administration (Building)	420,573	13%	411,883	12%	-2%	378,081	10%	-8%
Operations & Maintenance	384,133	12%	498,802	14%	30%	545,092	14%	9%
Capital Improvements	59,615	2%	72,783	2%	22%	55,885	1%	-23%
Other Costs	12,135	0%	15,274	0%	26%	381,778	10%	2400%
Total Expenditures	3,285,532	100%	3,492,852	100%	6%	3,845,507	100%	10%
Amount per Pupil	$5,422		$5,652		4%	$6,253		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,867,809		1,959,272	5%		1,614,959	-18%
Federal Funds	53,536		69,683	30%		133,589	92%
Supplemental General	65,900		107,181	63%		136,200	27%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	10,015		0	-100%		0	0%
Driver Education	12,880		12,240	-5%		19,076	56%
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%		38,069	0%
Special Education	137,326		491,139	258%		504,865	3%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	138,422		145,588	5%		239,018	64%
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	2,285,888		2,785,103	22%		2,685,776	-4%
Enrollment (FTE)*	606.0		618.0	2%		615.0	0%
Amount per Pupil	3,772		4,507	19%		4,367	-3%
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	2,285,888		2,785,103	22%		2,685,776	-4%



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.

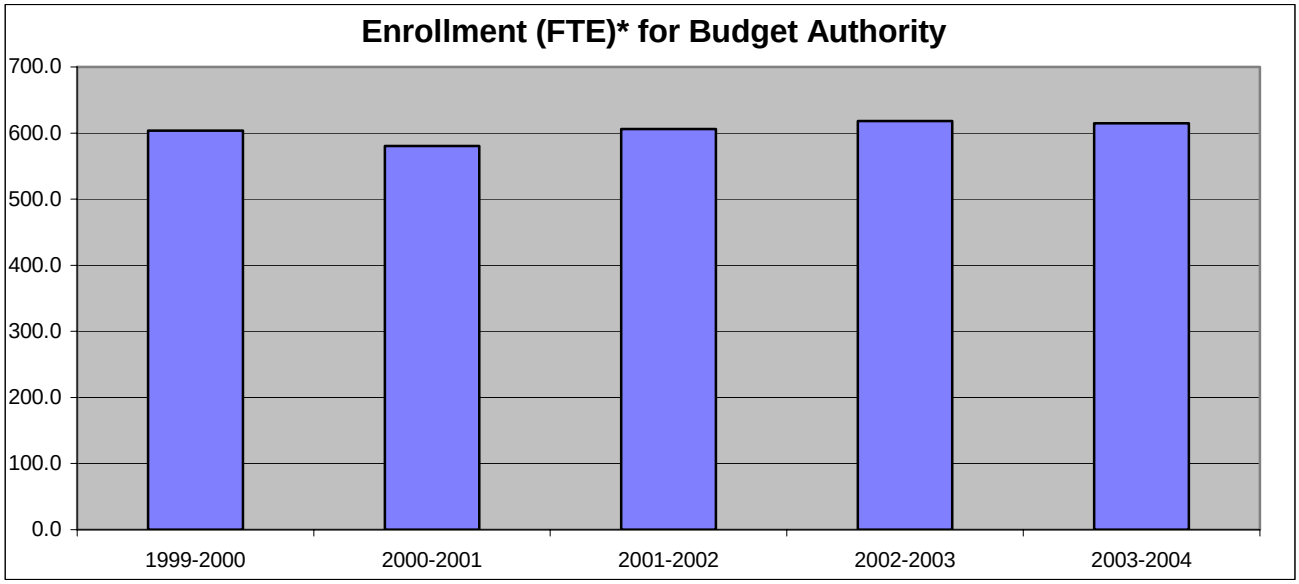
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

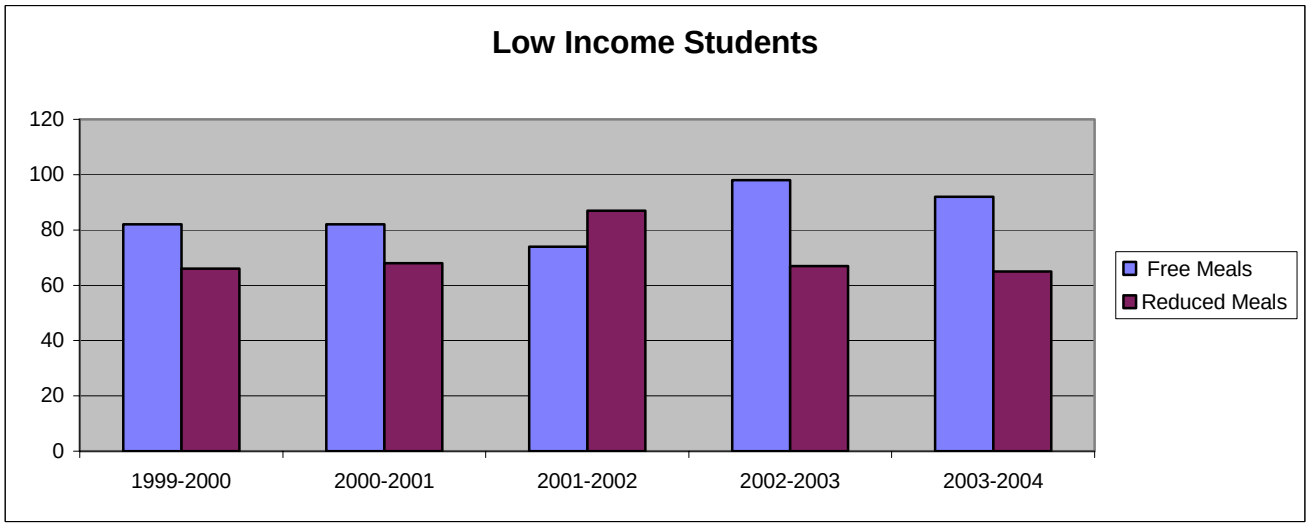
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,208,352	224	3,744,058	0		0	464,070
Supplemental General	794,116	11,323	383,479				399,314
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	318,719	159,731		0	0	131,468	60,750
Driver Training	23,726	14,226	4,500		0	5,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	551,715	84,703	4,000	100,095	0	267,000	125,917
Professional Development	34,953	34,890	0	0	0	68,489	0
Parent Education Program	10,150	0	0	0	0	10,150	0
Summer School	38,069	32,624		0	0	14,555	0
Special Education	541,315	149,297	0	0	0	419,969	0
Vocational Education	239,418			0	0	239,418	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	459,955	282,129	165,548		0		479,726
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	133,589	0	xxxxxxxxxxx	133,589	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,354,077	769,147	4,301,585	233,684	0	1,156,049	1,529,777
Less Transfers	1,156,049						
TOTAL Budget Expenditures	$6,198,028						

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)*	603.8	580.2	-4%	606.0	4%	618.0	2%	615.0	0%
Number of Students - Free Meals	82	82	0%	74	-10%	98	32%	92	-6%
Number of Students - Reduced Meals	66	68	3%	87	28%	67	-23%	65	-3%

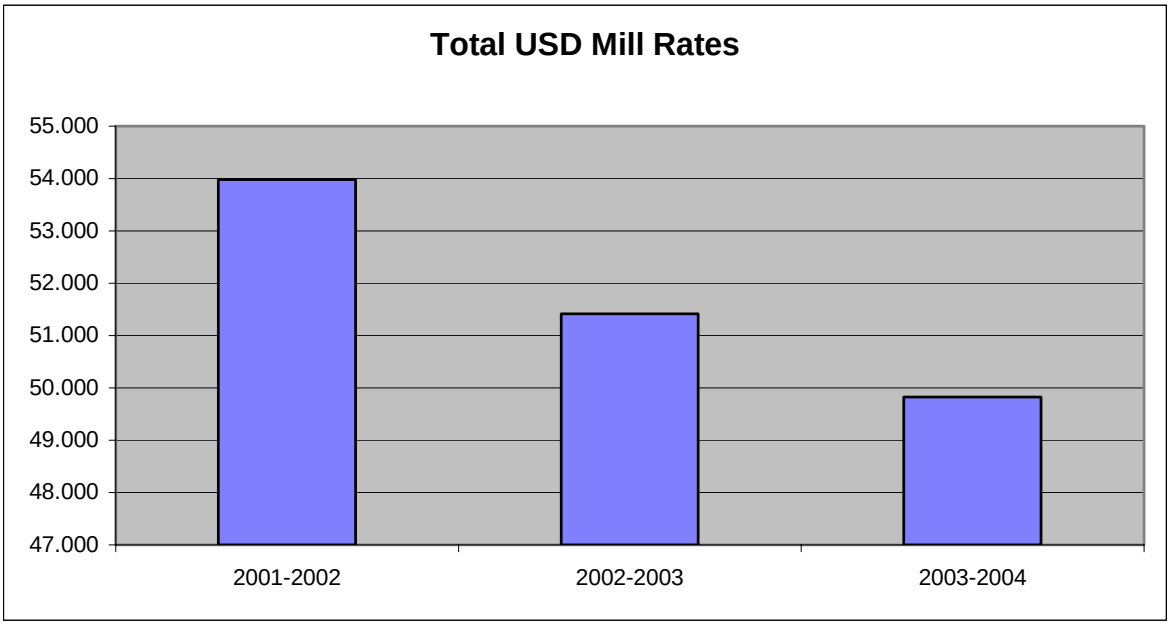




*FTE for state aid and budget authority purposes for general fund.

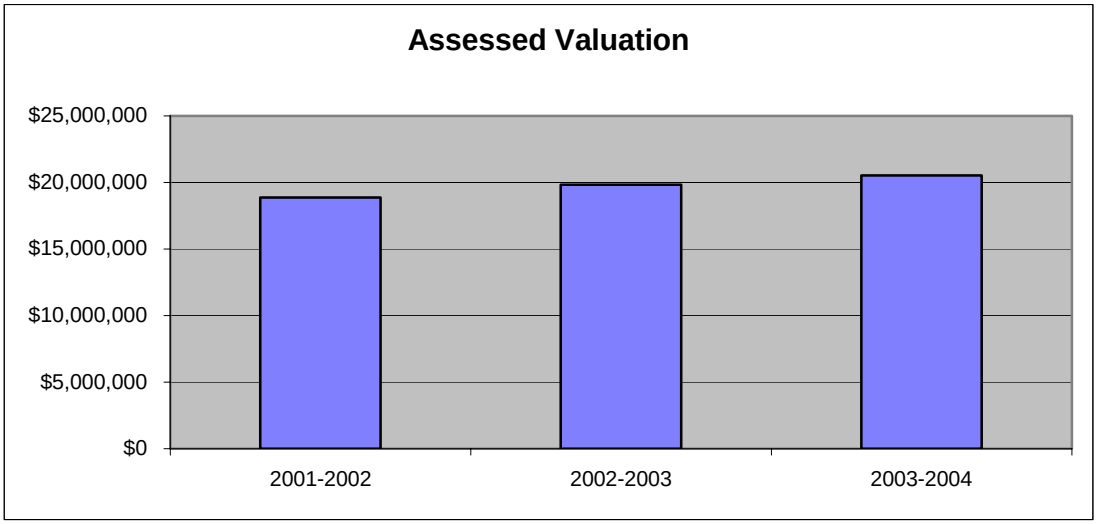
Miscellaneous Information
Mill Rates by Fund

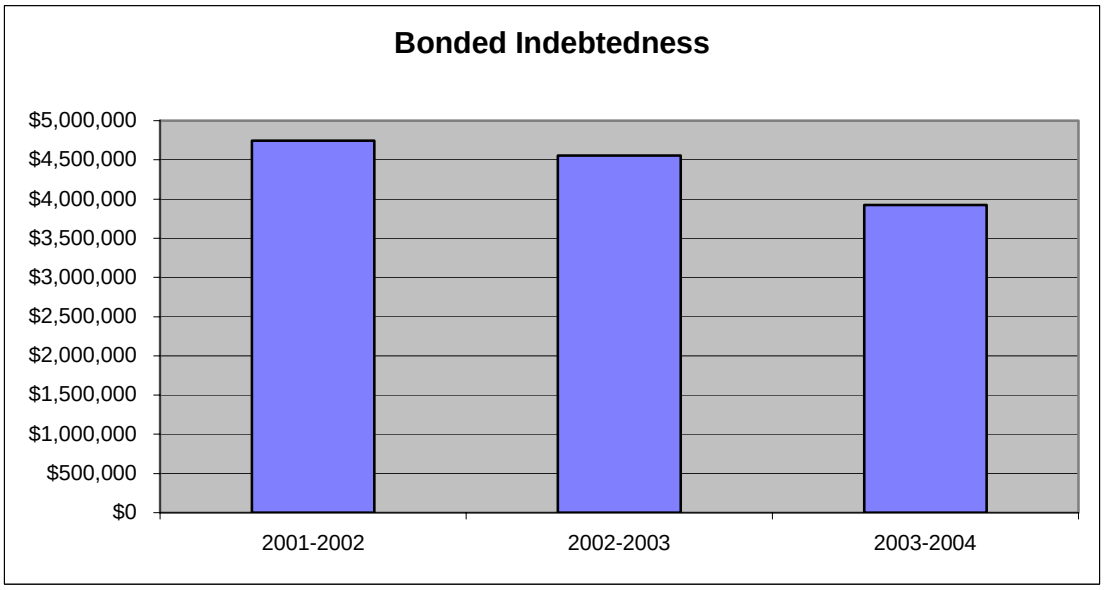
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.305	12.826	13.527
Adult Education	0.000	0.000	0.000
Capital Outlay	2.518	2.519	1.500
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	16.160	16.069	14.795
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	**53.983**	**51.414**	**49.822**
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	$18,861,438	$19,831,289	$20,534,694
Bonded Indebtedness	4,745,000	4,555,000	3,923,295





USD# 378
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	302,333	60,467	4.5	293,445	65,210
Teachers (Full Time)	44.0	1,745,319	39,666	41.0	1,635,832	39,898
Other Certified (Licensed) Personnel	6.5	149,605	23,016	7.0	161,668	23,095
Classified Personnel	42.0	625,679	14,897	42.0	658,724	15,684
Substitutes/Temporary Help	XXXXX	47,338	XXXXXXXXXXX	XXXXX	59,800	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