Budget at a Glance

2003 - 2004

McLouth USD #342

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Summary of Total Expenditures By Function
(All Funds)

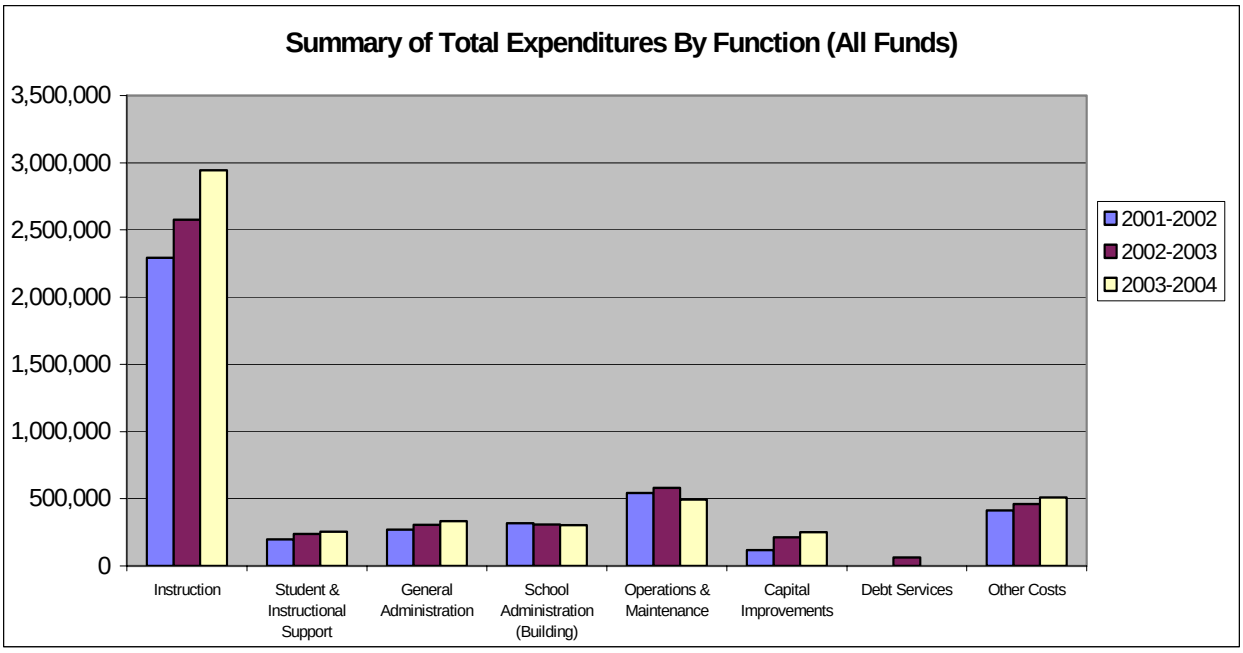
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,292,843	55%	2,575,637	54%	12%	2,944,258	58%	14%
Student & Instructional Support	196,265	5%	236,479	5%	20%	253,871	5%	7%
General Administration	270,075	7%	305,531	6%	13%	333,307	7%	9%
School Administration (Building)	316,054	8%	307,670	6%	-3%	304,411	6%	-1%
Operations & Maintenance	543,073	13%	580,741	12%	7%	493,828	10%	-15%
Capital Improvements	116,828	3%	213,428	5%	83%	250,000	5%	17%
Debt Services	0	0%	61,391	1%	0%	0	0%	-100%
Other Costs	412,536	10%	460,279	10%	12%	510,500	10%	11%
Total Expenditures	4,147,674	100%	4,741,156	100%	14%	5,090,175	100%	7%

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.

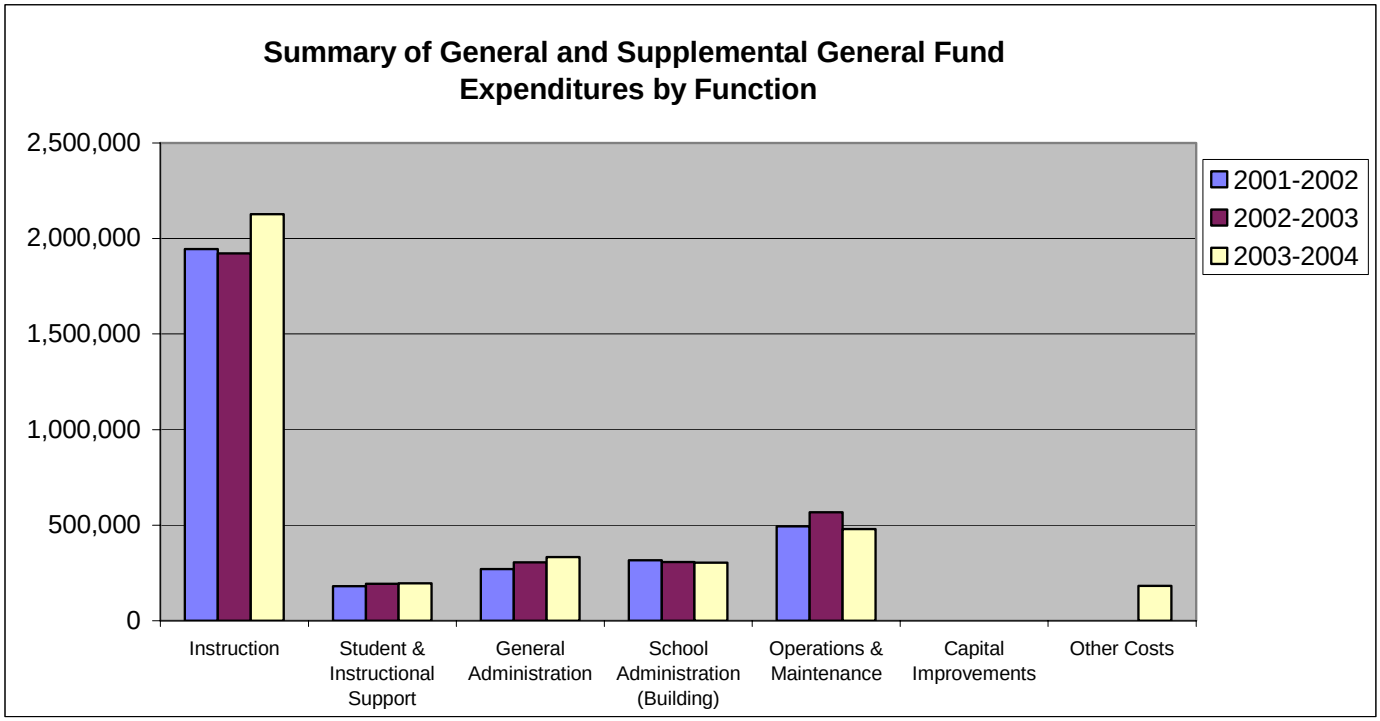
Further definition of what goes into each category:

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



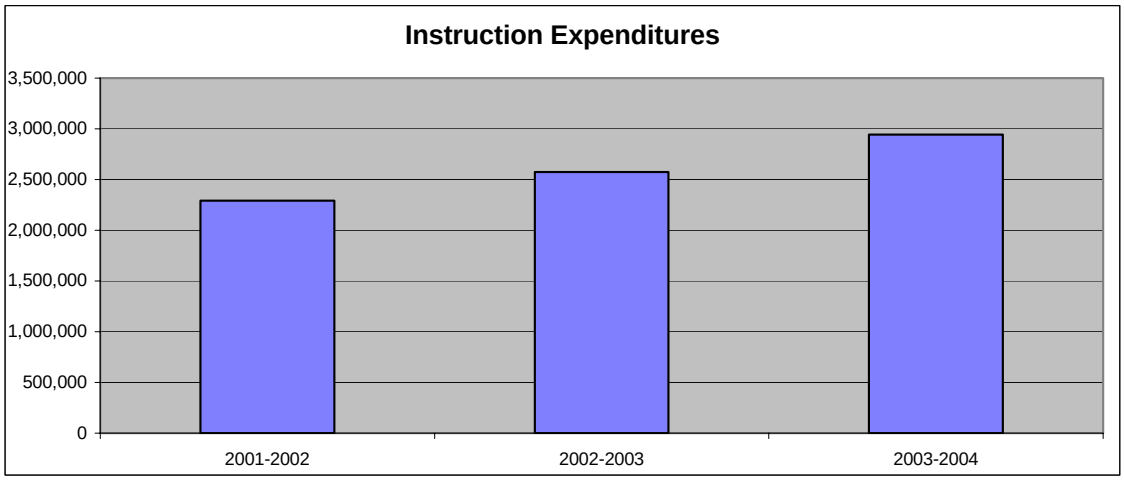
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,944,084	61%	1,921,084	58%	-1%	2,126,318	59%	11%
Student & Instructional Support	180,386	6%	192,783	6%	7%	196,371	5%	2%
General Administration	270,075	8%	305,531	9%	13%	333,307	9%	9%
School Administration (Building)	316,054	10%	307,670	9%	-3%	304,411	8%	-1%
Operations & Maintenance	494,067	15%	567,259	17%	15%	479,628	13%	-15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	10	0%	0%	182,700	5%	1826900%
Total Expenditures	3,204,666	100%	3,294,337	100%	3%	3,622,735	100%	10%
Amount per Pupil	$5,891		$6,209		5%	$6,587		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,860,512		1,845,986	-1%		1,946,318	5%
Federal Funds	61,783		93,359	51%		128,800	38%
Supplemental General	83,572		75,098	-10%		180,000	140%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	4,581		4,929	8%		5,500	12%
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%		0	0%
Special Education	221,055		469,042	112%		591,053	26%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	61,340		62,343	2%		77,587	24%
Gifts/Grants	0		10,148	0%		15,000	48%
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		14,732	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	2,292,843		2,575,637	12%		2,944,258	14%
Enrollment (FTE)*	544.0		530.6	-2%		550.0	4%
Amount per Pupil	4,215		4,854	15%		5,353	10%
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	2,292,843		2,575,637	12%		2,944,258	14%



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.

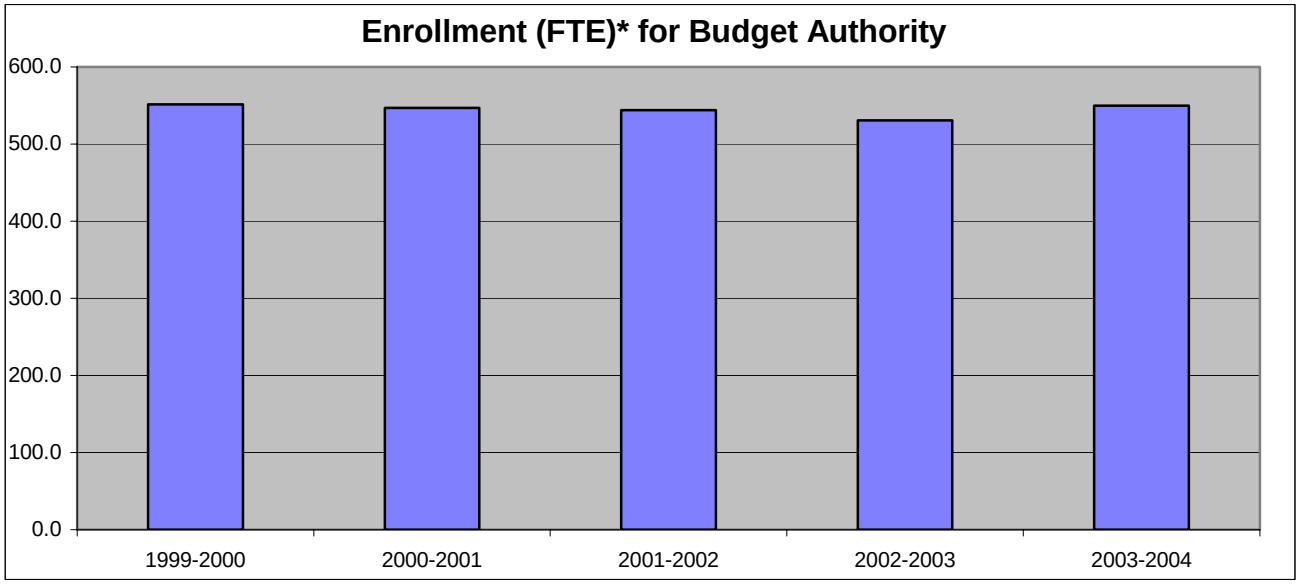
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

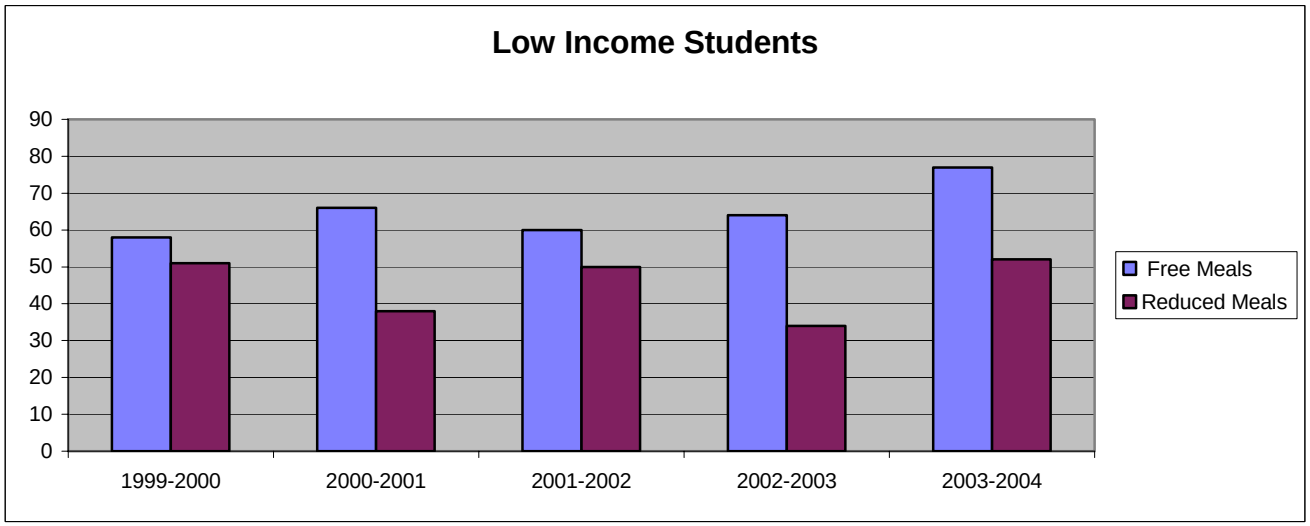
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,784,581	0	3,319,718	0		0	464,863
Supplemental General	580,000	19,958	216,108				343,934
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	310,000	228,404		0	15,000	71,906	136,203
Driver Training	9,000	12,558	3,375		0	0	2,000
Extraordinary School Program	26,500	1,613			0	0	25,000
Food Service	187,200	21,232	3,264	61,811	0	0	131,170
Professional Development	31,000	17,934	0	0	0	25,000	500
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	682,353	100,000	0	0	0	567,353	15,000
Vocational Education	77,587			0	0	77,587	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	15,000	0					15,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	0	3,880	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	128,800	2,000	xxxxxxxxxxx	126,800	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,832,021	407,579	3,542,465	188,611	15,000	741,846	1,133,670
Less Transfers	741,846						
TOTAL Budget Expenditures	$5,090,175						

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)*	551.5	547.0	-1%	544.0	-1%	530.6	-2%	550.0	4%
Number of Students - Free Meals	58	66	14%	60	-9%	64	7%	77	20%
Number of Students - Reduced Meals	51	38	-25%	50	32%	34	-32%	52	53%

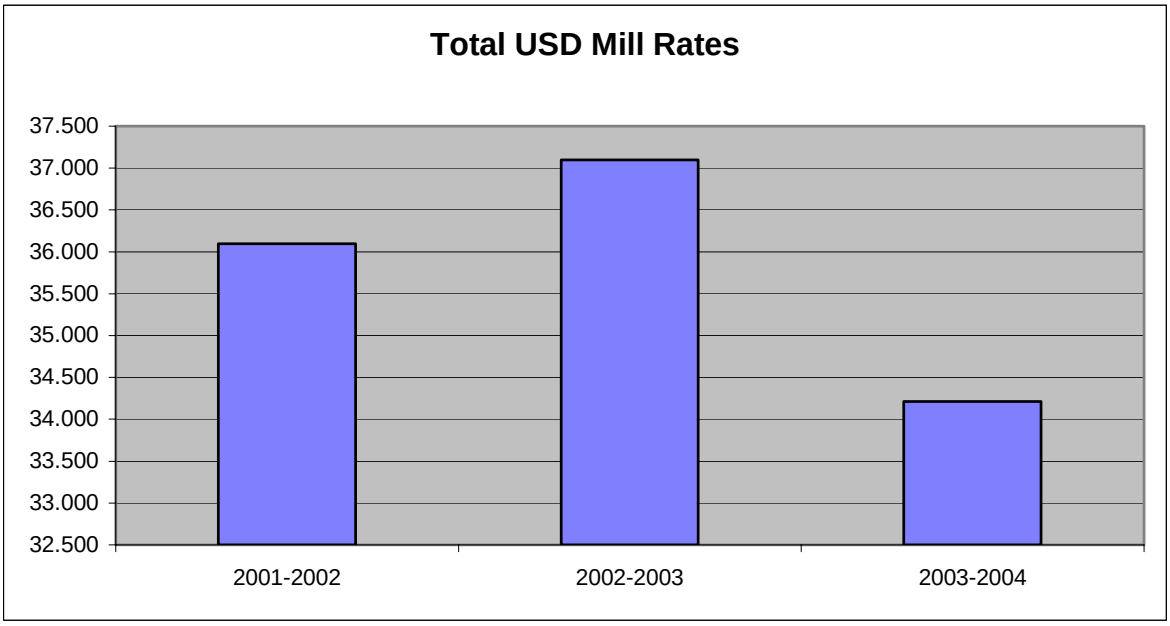




*FTE for state aid and budget authority purposes for general fund.

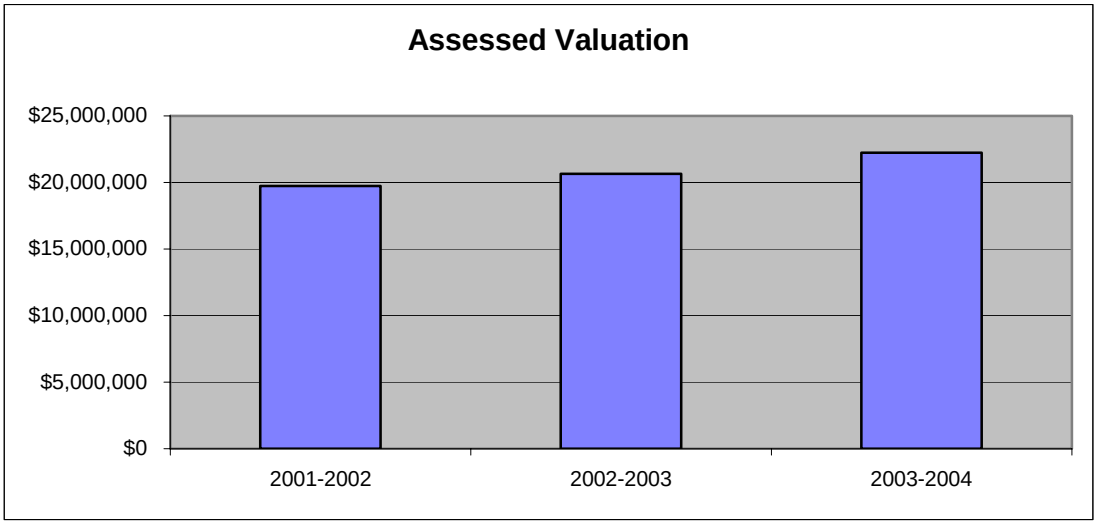
Miscellaneous Information
Mill Rates by Fund

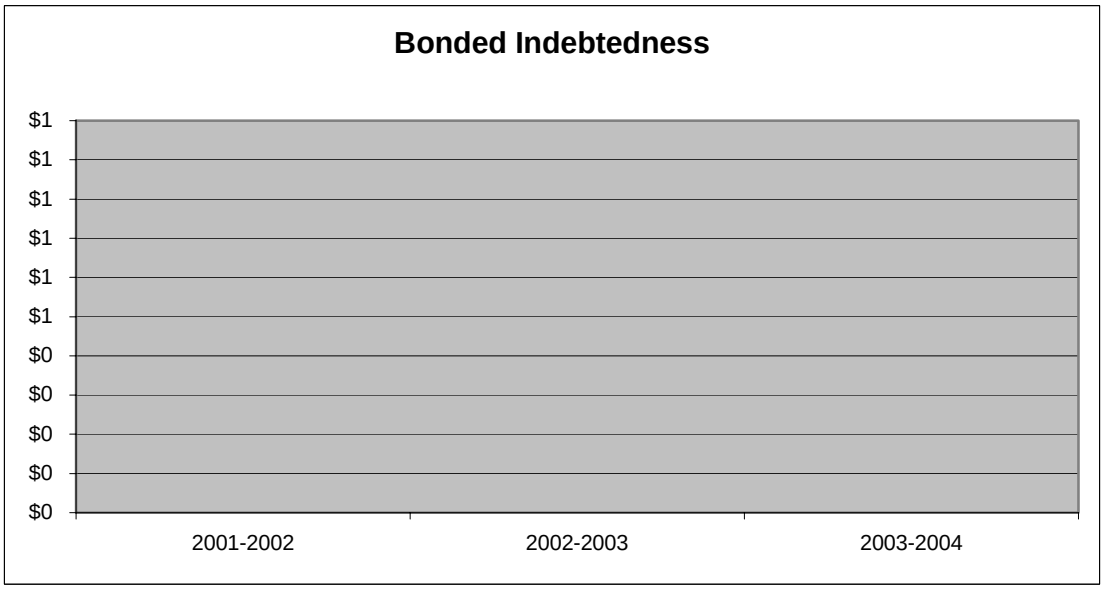
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.140	13.110	10.213
Adult Education	0.000	0.000	0.000
Capital Outlay	3.954	3.989	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**36.094**	**37.099**	**34.213**
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	0.988	0.999	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.988**	**0.999**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$19,727,609	$20,658,711	$22,225,527
Bonded Indebtedness	0	0	0





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AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.5	246,886	54,864	4.5	254,292	56,509
Teachers (Full Time)	39.5	1,378,809	34,907	39.5	1,413,992	35,797
Other Certified (Licensed) Personnel	3.0	125,116	41,705	3.0	127,889	42,630
Classified Personnel	22.7	592,515	26,102	21.5	572,718	26,638
Substitutes/Temporary Help	XXXXX	26,296	XXXXXXXXXXX	XXXXX	26,296	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