Budget at a Glance

2004 - 2005

Wallace County Schools

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Summary of Total Expenditures By Function
(All Funds)

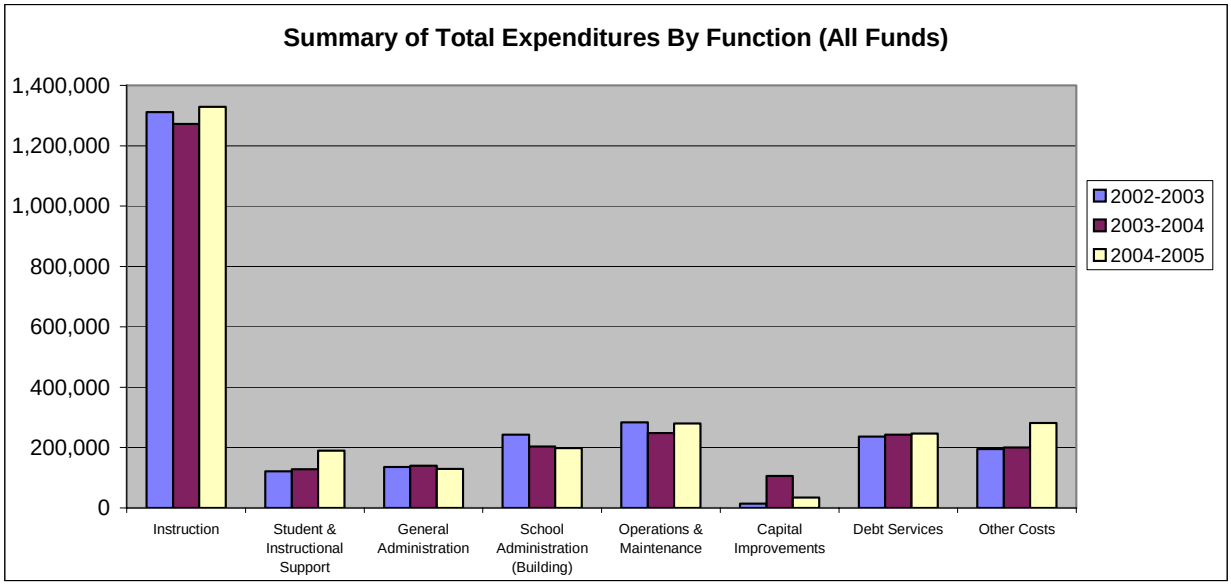
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,311,189	52%	1,272,006	50%	-3%	1,328,856	49%	4%
Student & Instructional Support	121,693	5%	128,719	5%	6%	189,442	7%	47%
General Administration	136,010	5%	139,778	6%	3%	129,506	5%	-7%
School Administration (Building)	243,044	10%	203,489	8%	-16%	198,684	7%	-2%
Operations & Maintenance	283,603	11%	247,885	10%	-13%	280,205	10%	13%
Capital Improvements	14,002	1%	106,433	4%	660%	35,000	1%	-67%
Debt Services	236,856	9%	242,665	10%	2%	246,515	9%	2%
Other Costs	194,913	8%	200,004	8%	3%	281,522	10%	41%
Total Expenditures	2,541,310	100%	2,540,979	100%	0%	2,689,730	100%	6%
Amount per Pupil	$9,946		$10,813		9%	$12,226		13%

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, KPERS Special Retirement Contribution, 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.

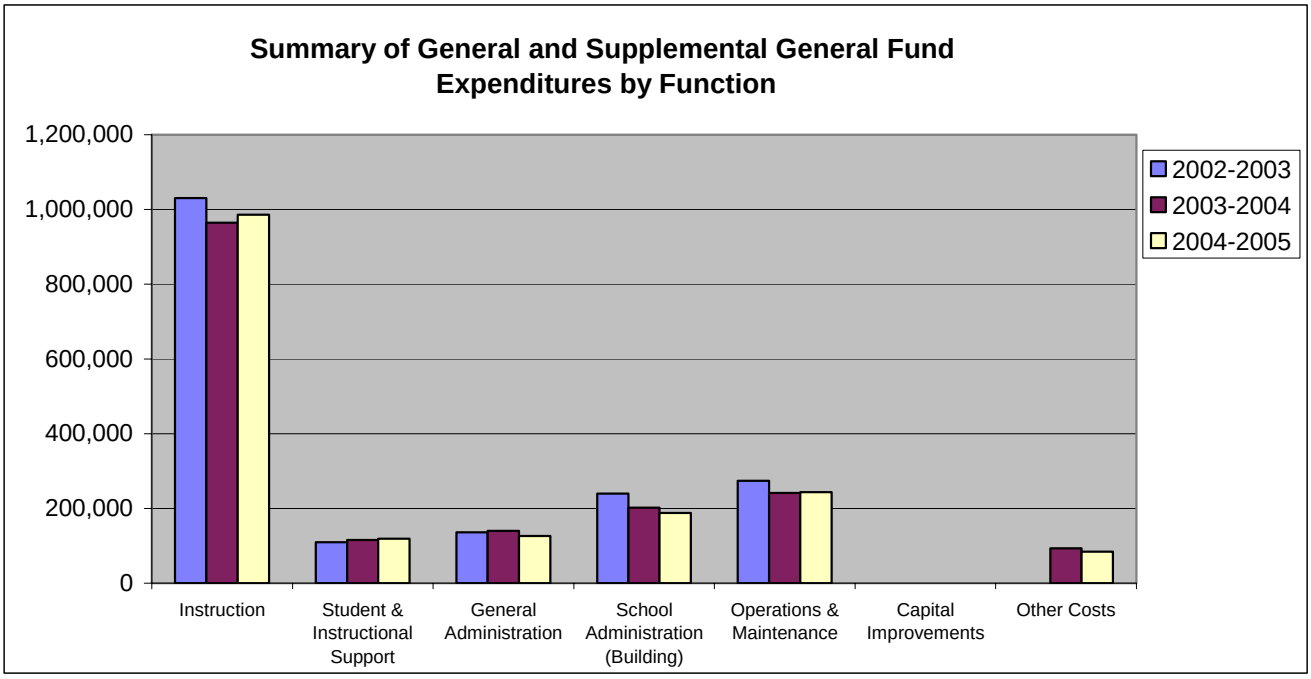
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



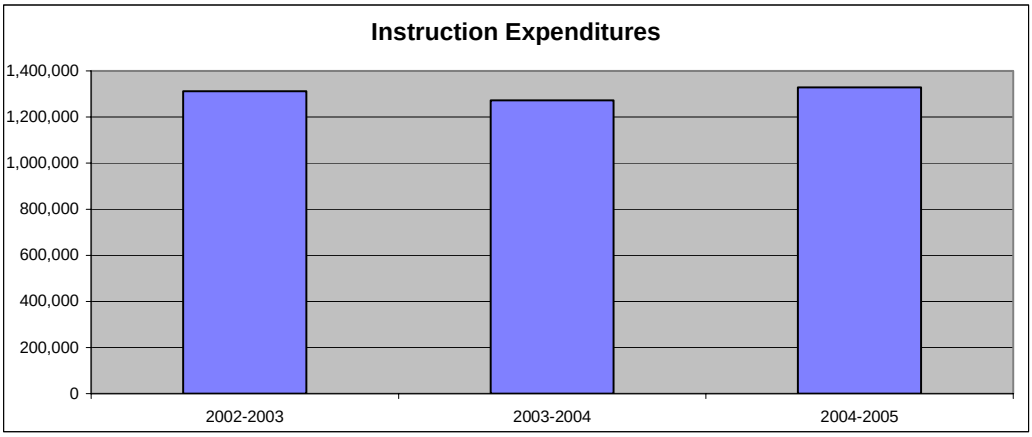
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,030,312	58%	964,391	55%	-6%	986,169	56%	2%
Student & Instructional Support	109,369	6%	115,414	7%	6%	119,300	7%	3%
General Administration	136,010	8%	139,778	8%	3%	126,600	7%	-9%
School Administration (Building)	239,843	13%	201,855	11%	-16%	188,325	11%	-7%
Operations & Maintenance	273,744	15%	241,107	14%	-12%	243,760	14%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	93,112	5%	0%	84,350	5%	-9%
Total Expenditures	1,789,278	100%	1,755,657	100%	-2%	1,748,504	100%	0%
Amount per Pupil	$7,003		$7,471		7%	$7,948		6%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	975,581		959,191	-2%		950,169	-1%
Federal Funds	69,326		64,629	-7%		64,744	0%
Supplemental General	54,731		5,200	-90%		36,000	592%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	35,338		50,403	43%		50,000	-1%
Driver Education	1,970		5,477	178%		6,725	23%
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	150,009		159,400	6%		162,150	2%
Technology Education	0						
Transportation	0						
Vocational Education	24,234		27,706	14%		25,000	-10%
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%			
KPERS Spec. Ret. Contribution						34,068	
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	1,311,189		1,272,006	-3%		1,328,856	4%
Enrollment (FTE)*	255.5		235.0	-8%		220.0	-6%
Amount per Pupil	5,132		5,413	5%		6,040	12%
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	1,311,189		1,272,006	-3%		1,328,856	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.

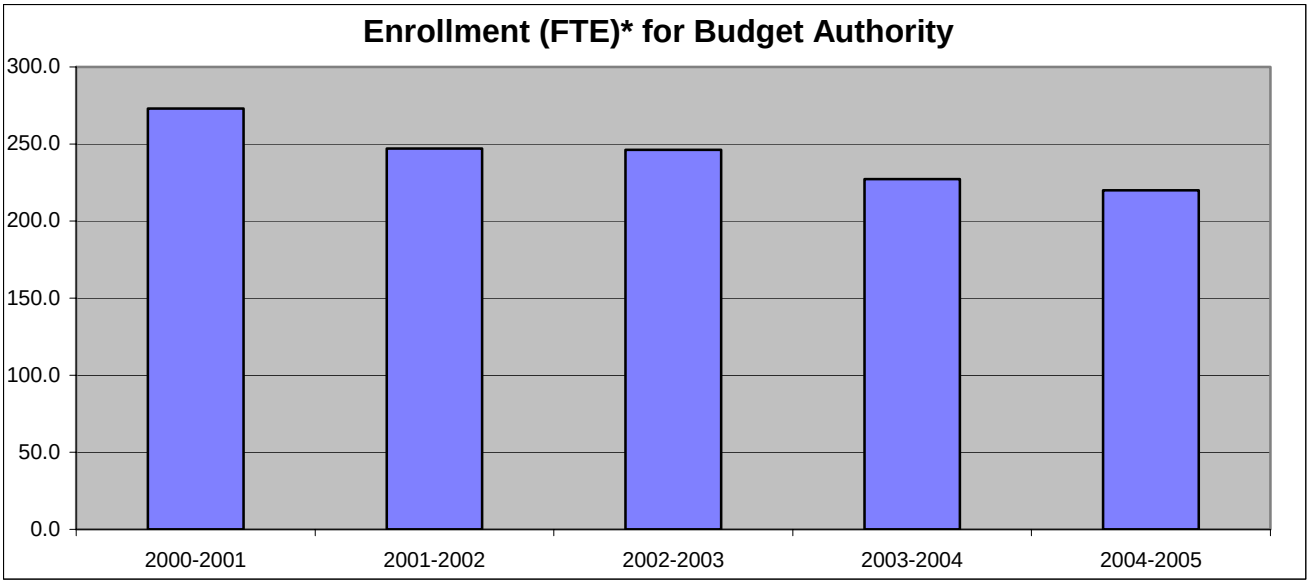
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

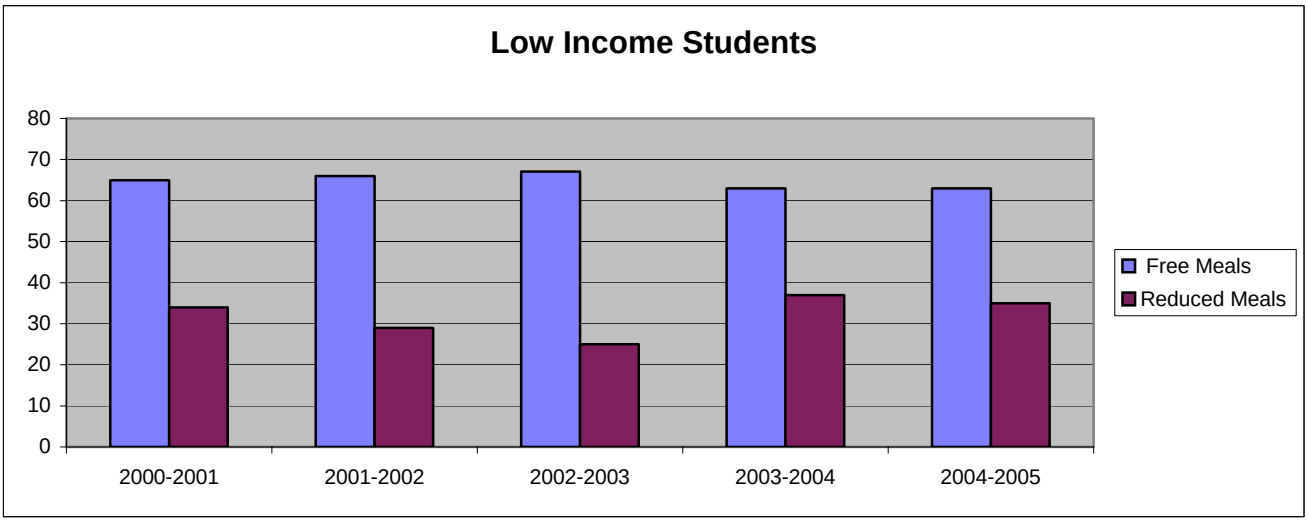
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,861,966	4,788	1,553,841	0		0	303,337
Supplemental General	127,000	26,938	0				100,062
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	141,000	227,924		0	0	1,000	70,962
Driver Training	18,100	10,000	2,100		0	6,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	142,636	37,344	1,436	42,231	0	26,000	35,625
Professional Development	7,036	3,036	0	0	0	4,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	212,150	83,512	0	0	0	178,462	0
Vocational Education	28,000			3,000	0	25,000	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
KPERS Special Retirement Contribution	73,845	0	73,845				
Bond and Interest #1	246,515	321,233	0		0		215,719
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	71,944	5,190	xxxxxxxxxxx	66,754	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,930,192	719,965	1,631,222	111,985	0	240,462	725,705
Less Transfers	240,462						
TOTAL Budget Expenditures	$2,689,730						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	273.0	247.1	-9%	246.3	0%	227.2	-8%	220.0	-3%
Number of Students - Free Meals	65	66	2%	67	2%	63	-6%	63	0%
Number of Students - Reduced Meals	34	29	-15%	25	-14%	37	48%	35	-5%

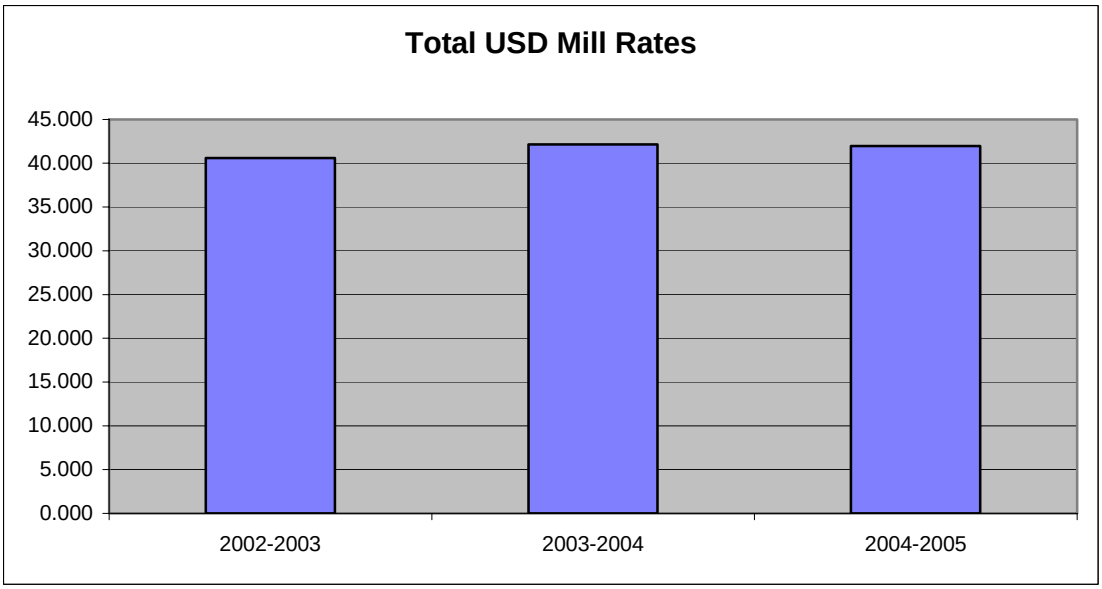




*FTE for state aid and budget authority purposes for general fund.

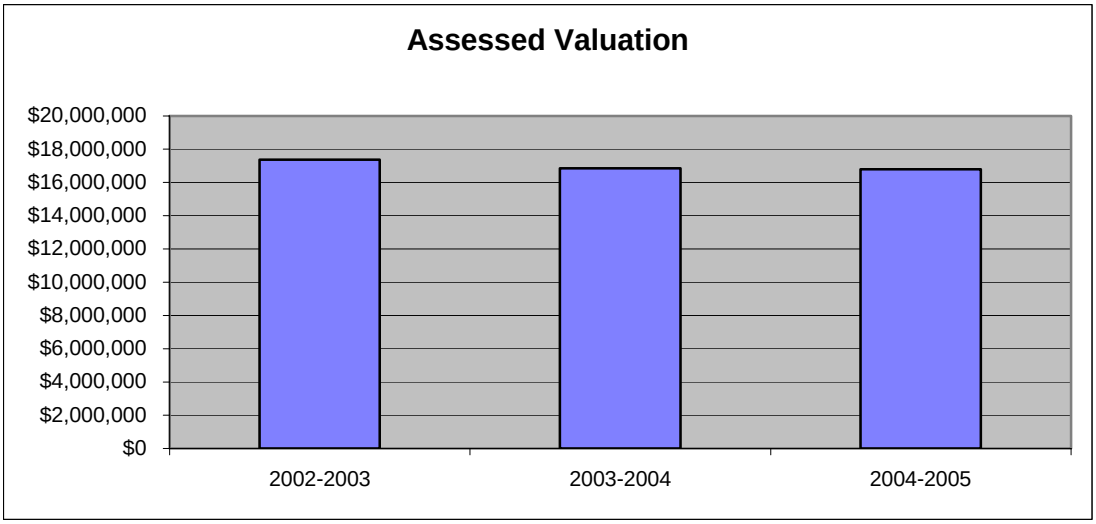
Miscellaneous Information
Mill Rates by Fund

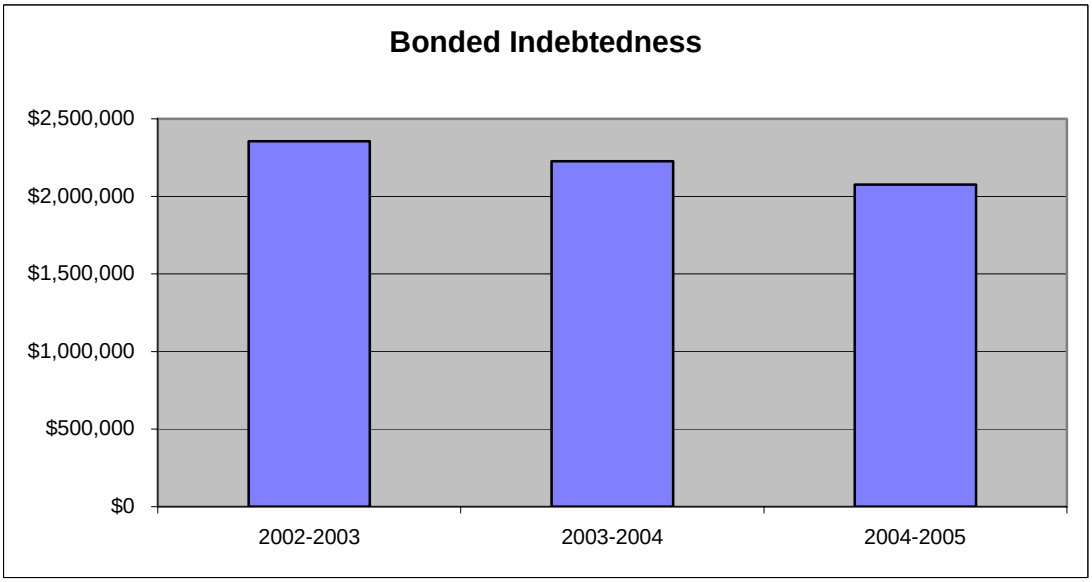
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	4.278	4.560	5.954
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.996	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.286	13.599	12.013
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	**40.564**	**42.155**	**41.967**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$17,369,067	$16,844,313	$16,790,266
Bonded Indebtedness	2,355,000	2,225,000	2,075,000





USD# 241
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	141,470	70,735	2.0	136,693	68,347	2.0	145,261	72,631
Teachers (Full Time)	22.0	838,490	38,113	22.0	779,548	35,434	22.0	741,744	33,716
Other Certified (Licensed) Personnel	2.0	82,946	41,473	2.0	74,713	37,357	2.0	74,713	37,357
Classified Personnel	17.5	276,178	15,782	16.0	242,436	15,152	16.0	242,436	15,152
Substitutes/Temporary Help	XXXXXXX	39,650	XXXXXXXXXXX	XXXXXXX	48,567	XXXXXXXXXXX	XXXXXXX	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_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses