Budget at a Glance

2003 - 2004

McPherson USD 418

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# 418

Summary of Total Expenditures By Function
(All Funds)

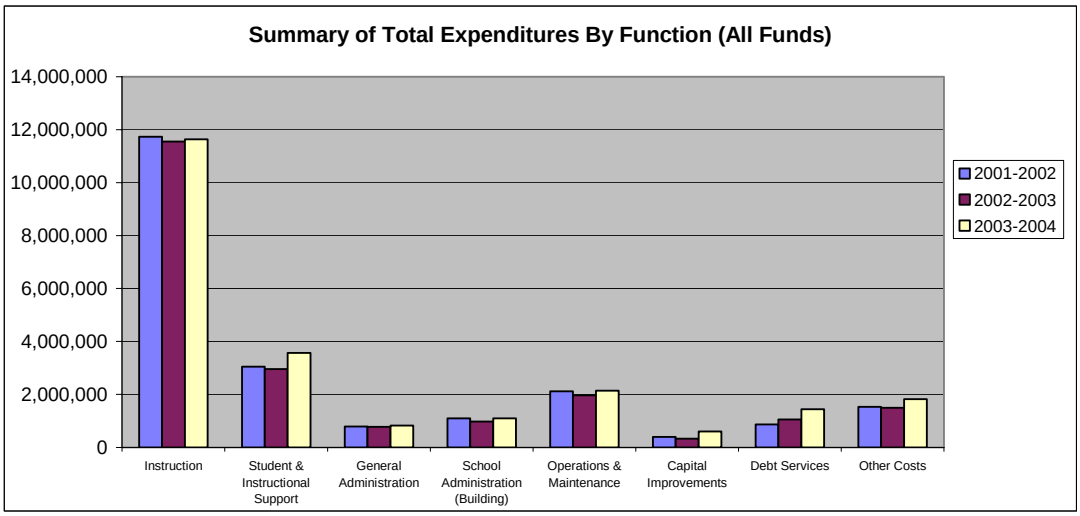
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	11,733,466	54%	11,546,693	55%	-2%	11,631,728	50%	1%
Student & Instructional Support	3,046,139	14%	2,958,004	14%	-3%	3,565,893	15%	21%
General Administration	792,226	4%	778,965	4%	-2%	827,169	4%	6%
School Administration (Building)	1,096,643	5%	970,802	5%	-11%	1,096,025	5%	13%
Operations & Maintenance	2,112,949	10%	1,965,788	9%	-7%	2,145,365	9%	9%
Capital Improvements	402,238	2%	327,236	2%	-19%	600,000	3%	83%
Debt Services	866,974	4%	1,052,497	5%	21%	1,443,751	6%	37%
Other Costs	1,529,995	7%	1,494,070	7%	-2%	1,824,109	8%	22%
Total Expenditures	21,580,630	100%	21,094,055	100%	-2%	23,134,040	100%	10%

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.

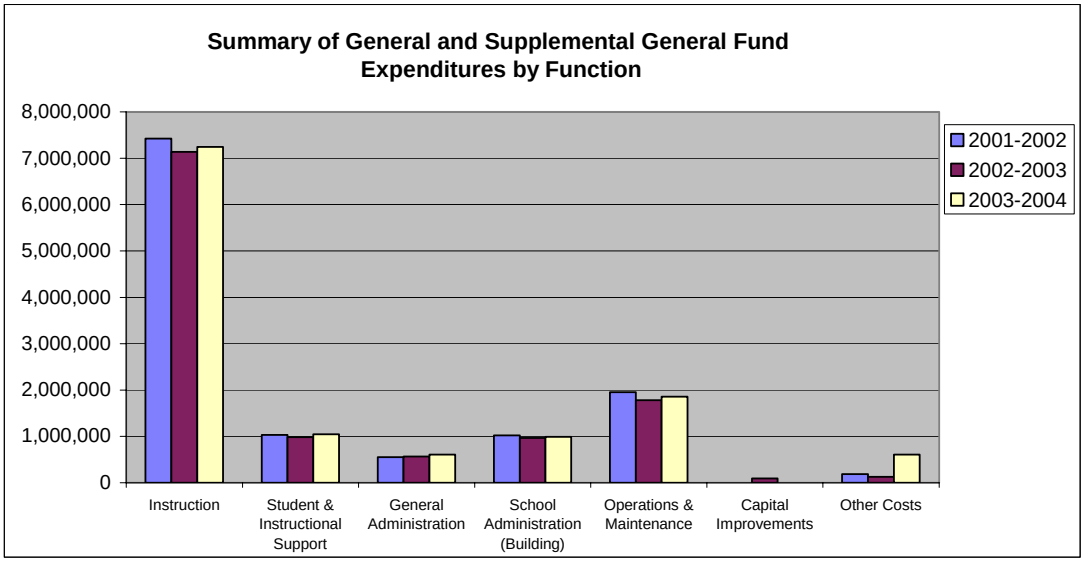
Further definition of what goes into each category:

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



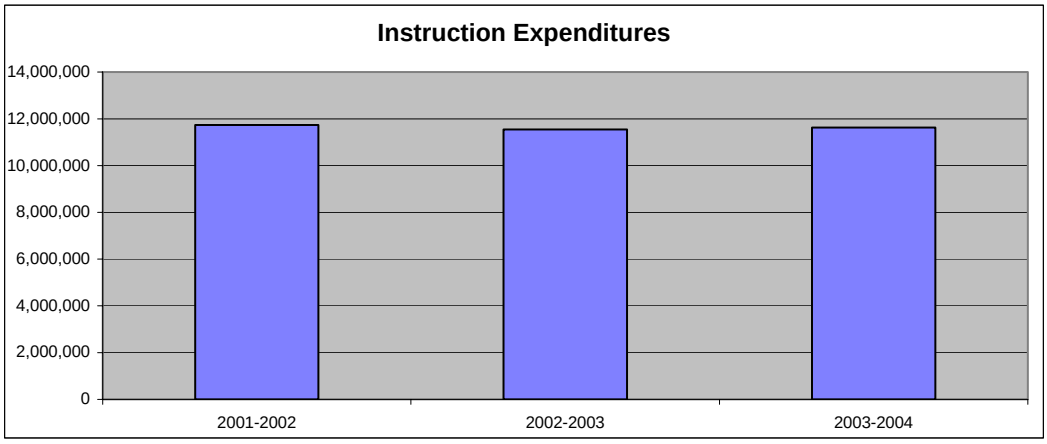
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	7,421,299	61%	7,137,770	61%	-4%	7,243,491	59%	1%
Student & Instructional Support	1,029,440	8%	981,097	8%	-5%	1,045,300	8%	7%
General Administration	555,098	5%	565,190	5%	2%	608,700	5%	8%
School Administration (Building)	1,020,478	8%	968,777	8%	-5%	994,000	8%	3%
Operations & Maintenance	1,956,216	16%	1,781,235	15%	-9%	1,855,315	15%	4%
Capital Improvements	0	0%	92,128	1%	0%	0	0%	-100%
Other Costs	186,327	2%	125,963	1%	-32%	607,710	5%	382%
Total Expenditures	12,168,858	100%	11,652,160	100%	-4%	12,354,516	100%	6%
Amount per Pupil	$4,805		$4,591		-4%	$5,095		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	7,274,550		6,922,311	-5%		6,599,027	-5%
Federal Funds	656,611		801,307	22%		224,611	-72%
Supplemental General	146,749		215,459	47%		644,464	199%
Bilingual Education	45,707		46,210	1%		50,000	8%
Capital Outlay	188,896		267,182	41%		198,000	-26%
Driver Education	33,307		36,012	8%		39,000	8%
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	59,505		45,174	-24%		55,000	22%
Special Education	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	561,497		510,976	-9%		518,800	2%
Gifts/Grants	0		703	0%		0	-100%
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	120,891		102,942	-15%			
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	9,087,713		8,948,276	-2%		8,328,902	-7%
Enrollment (FTE)*	2,532.4		2,538.1	0%		2,425.0	-4%
Amount per Pupil	3,589		3,526	-2%		3,435	-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	2,645,753		2,598,417	-2%		3,302,826	27%
TOTAL	11,733,466		11,546,693	-2%		11,631,728	1%



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.

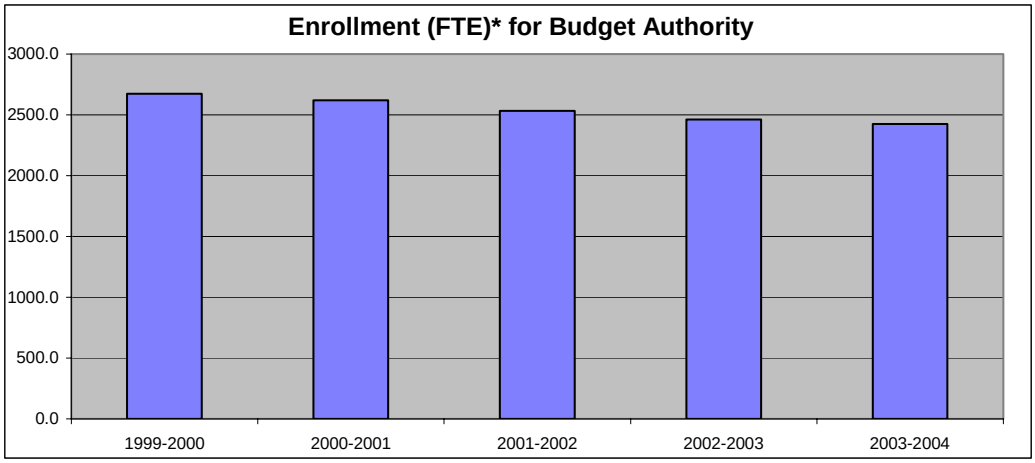
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

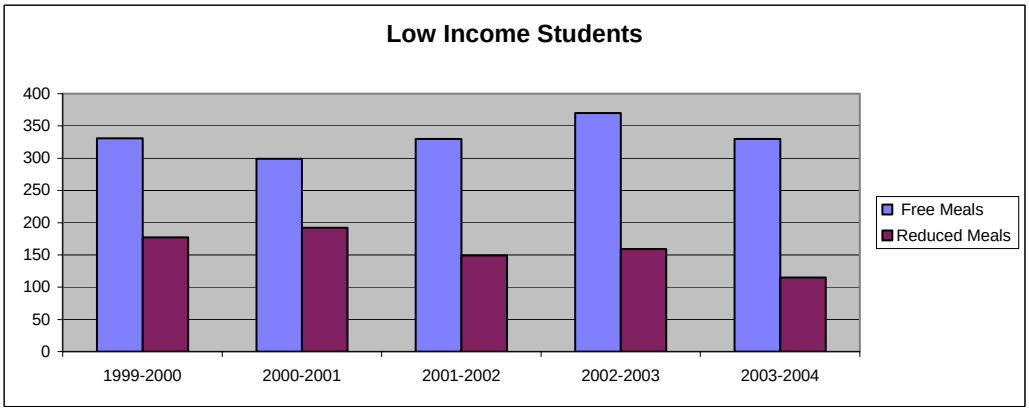
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	11,844,344	838	8,800,209	0		0	3,043,297
Supplemental General	3,015,535	112,963	301,673				2,600,899
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	50,000			0	0	50,000	0
Capital Outlay	1,078,000	918,958		0	80,000	0	686,182
Driver Training	56,100	78,276	13,875		0	0	10,500
Extraordinary School Program	0	0			0	0	0
Food Service	957,350	40,422	14,473	266,767	0	0	690,999
Professional Development	53,602	53,602	0	0	0	0	0
Parent Education Program	98,757	0	59,550	0	0	19,125	20,082
Summer School	60,000	45,647		0	0	28,000	0
Special Education	2,314,892	1,100,859	0	20,000	0	1,936,238	0
Vocational Education	525,000			0	0	472,000	53,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	85,000	0					85,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	1,443,751	835,570	216,555		0		1,899,636
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	5952973	412,415	0	1,064,984	0	2,214,892	2,360,682
Federal Funds	318,991	0	xxxxxxxxxxx	318,991	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	27,854,295	3,599,550	9,406,335	1,670,742	80,000	4,720,255	11,450,277
Less Transfers	4,720,255						
TOTAL Budget Expenditures	$23,134,040						

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)*	2,674.2	2,619.3	-2%	2,532.4	-3%	2,462.6	-3%	2,425.0	-2%
Number of Students - Free Meals	331	299	-10%	330	10%	370	12%	330	-11%
Number of Students - Reduced Meals	177	192	8%	149	-22%	159	7%	115	-28%

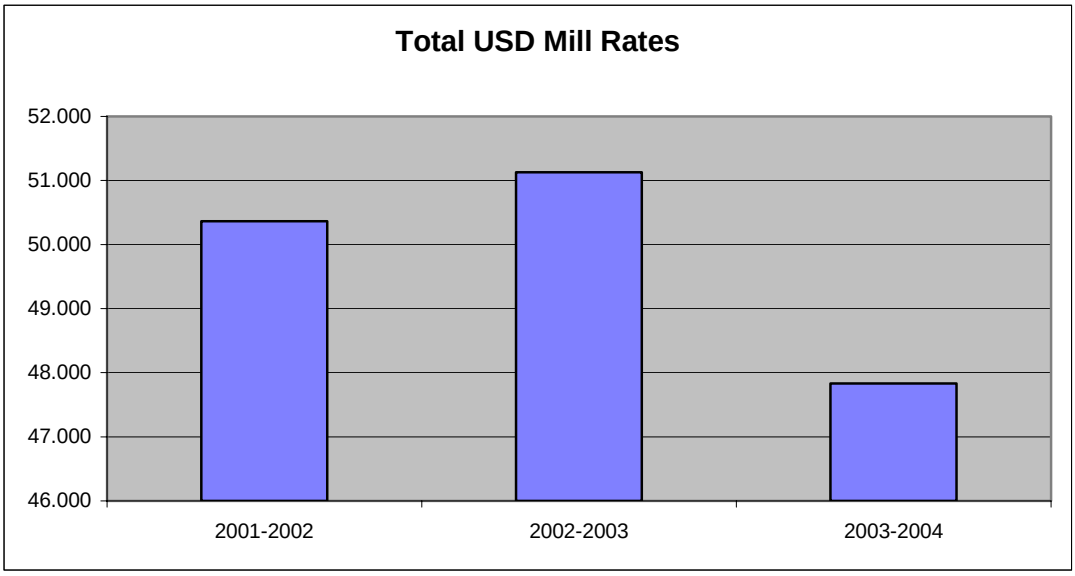




*FTE for state aid and budget authority purposes for general fund.

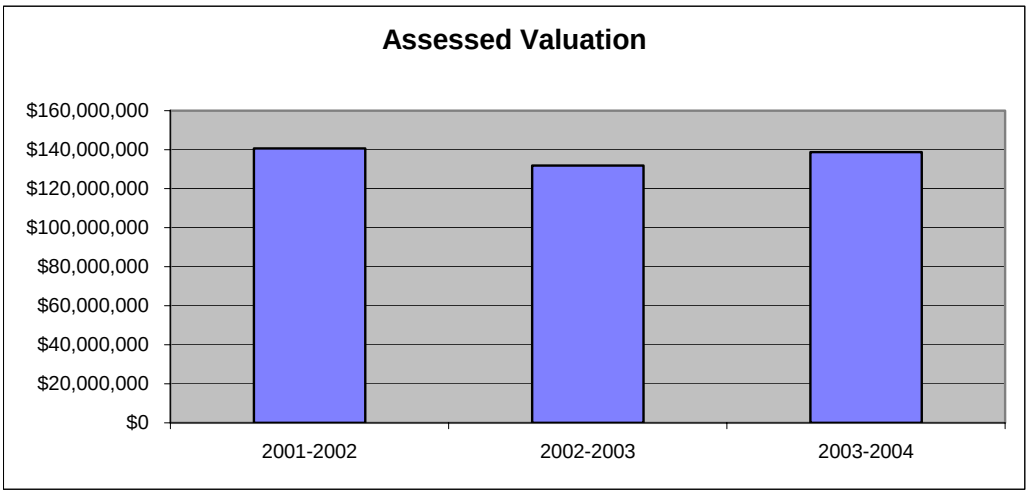
Miscellaneous Information
Mill Rates by Fund

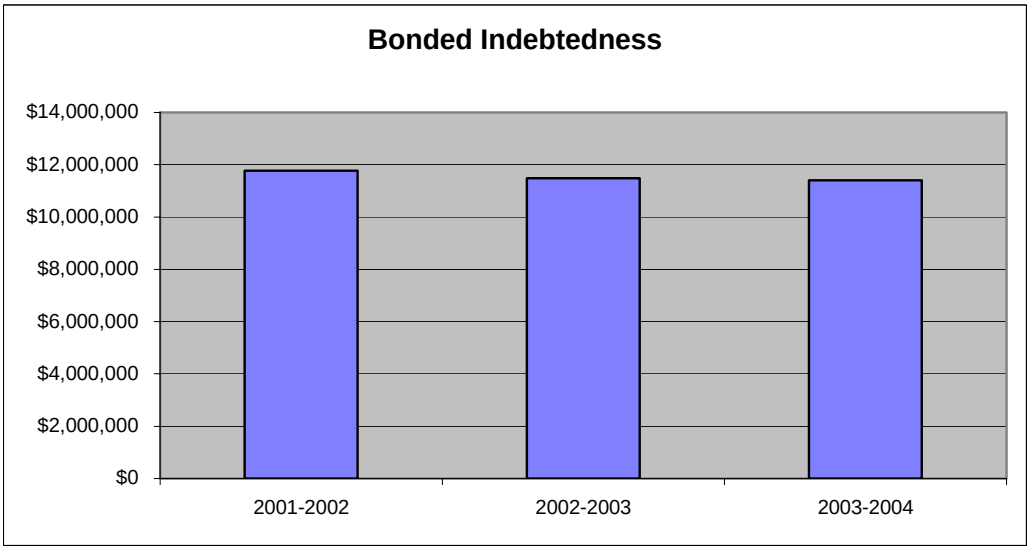
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	20.556	18.433	12.208
Adult Education	0.000	0.000	0.000
Capital Outlay	3.506	3.491	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.303	9.206	11.621
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	**50.365**	**51.130**	**47.829**
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	4.347	4.328	4.345
Recreation Commission Employee Benefit	0.101	0.416	0.461
TOTAL OTHER	**4.448**	**4.744**	**4.806**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$140,684,144	$131,811,131	$138,843,859
Bonded Indebtedness	11,770,000	11,485,000	11,408,638





USD# 418
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.0	928,550	71,427	13.0	932,662	71,743
Teachers (Full Time)	211.0	8,441,833	40,009	204.0	8,466,341	41,502
Other Certified (Licensed) Personnel	30.7	1,391,598	45,329	30.2	1,391,341	46,071
Classified Personnel	198.4	3,000,370	15,123	198.4	3,060,377	15,425
Substitutes/Temporary Help	XXXXX	320,981	XXXXXXXXXXX	XXXXX	330,400	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