Budget at a Glance

2003 - 2004

School District No. 270

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USD# 270

Summary of Total Expenditures By Function
(All Funds)

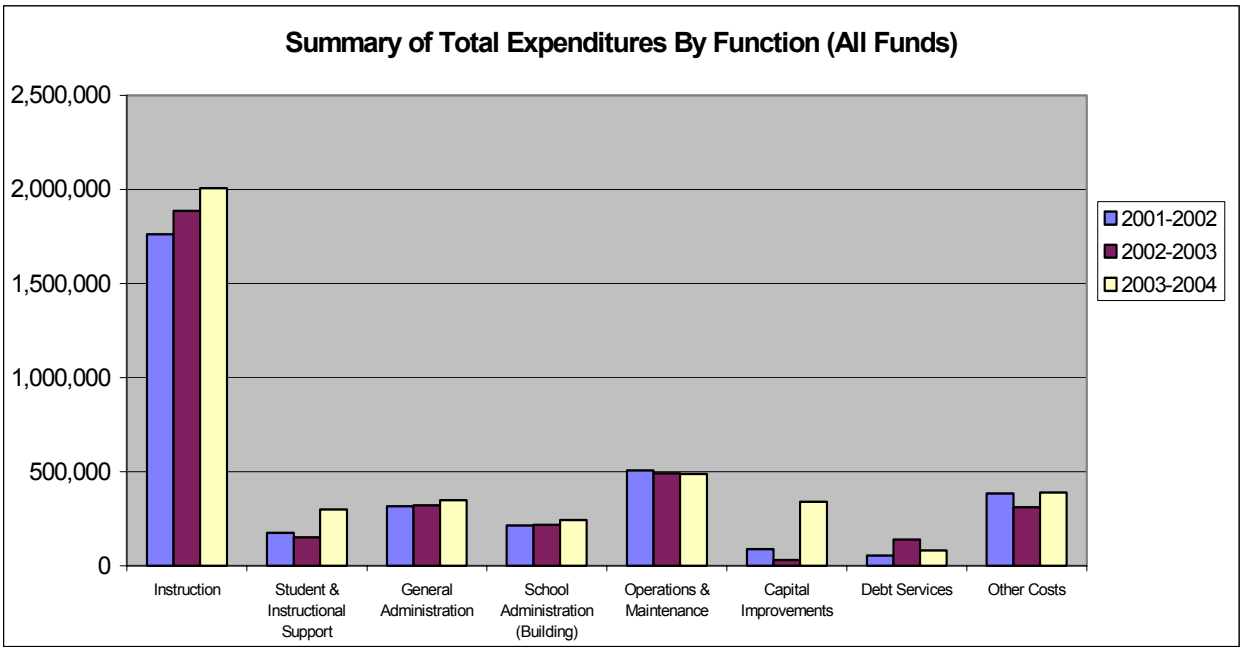
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,761,145	50%	1,886,273	53%	7%	2,006,654	48%	6%
Student & Instructional Support	175,965	5%	152,057	4%	-14%	300,281	7%	97%
General Administration	315,523	9%	322,176	9%	2%	350,070	8%	9%
School Administration (Building)	215,393	6%	218,251	6%	1%	242,975	6%	11%
Operations & Maintenance	507,281	14%	492,230	14%	-3%	487,929	12%	-1%
Capital Improvements	88,220	3%	31,773	1%	-64%	340,000	8%	970%
Debt Services	55,509	2%	138,407	4%	149%	83,000	2%	-40%
Other Costs	384,706	11%	310,985	9%	-19%	388,638	9%	25%
Total Expenditures	3,503,742	100%	3,552,152	100%	1%	4,199,547	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.

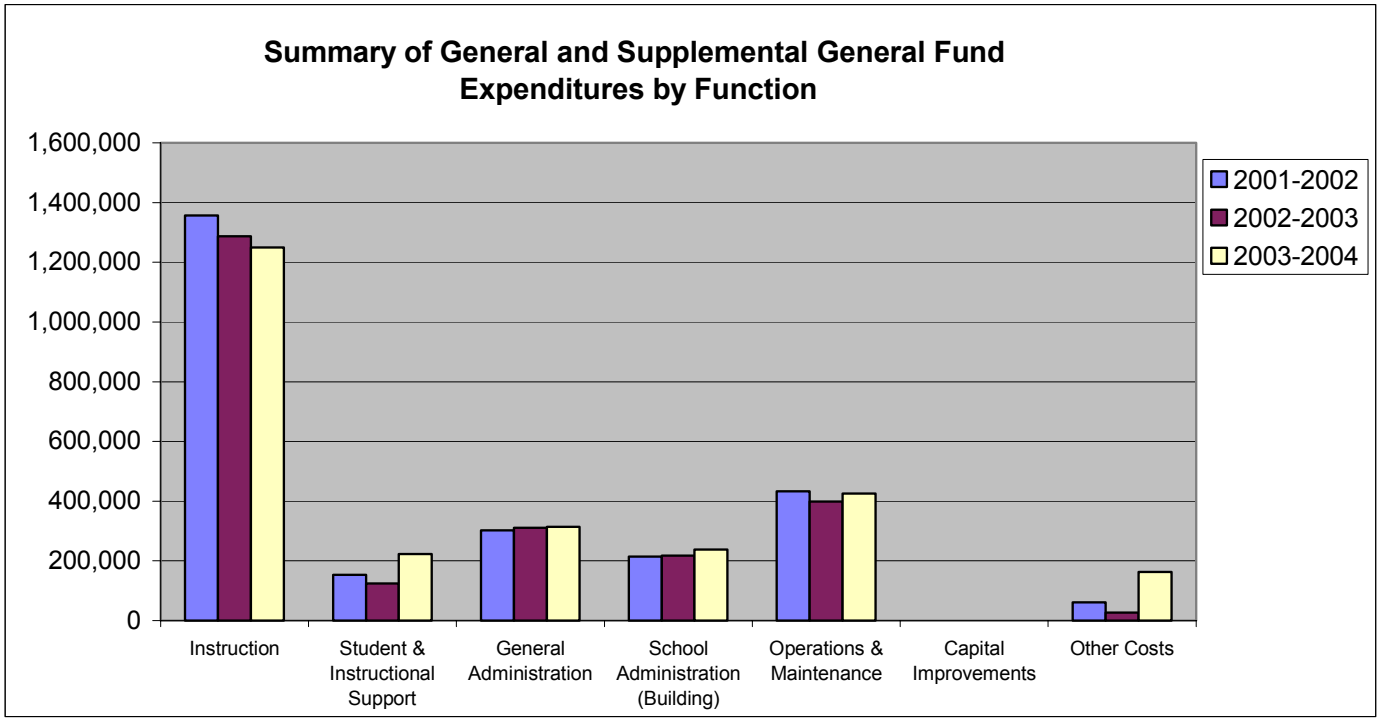
Further definition of what goes into each category:

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



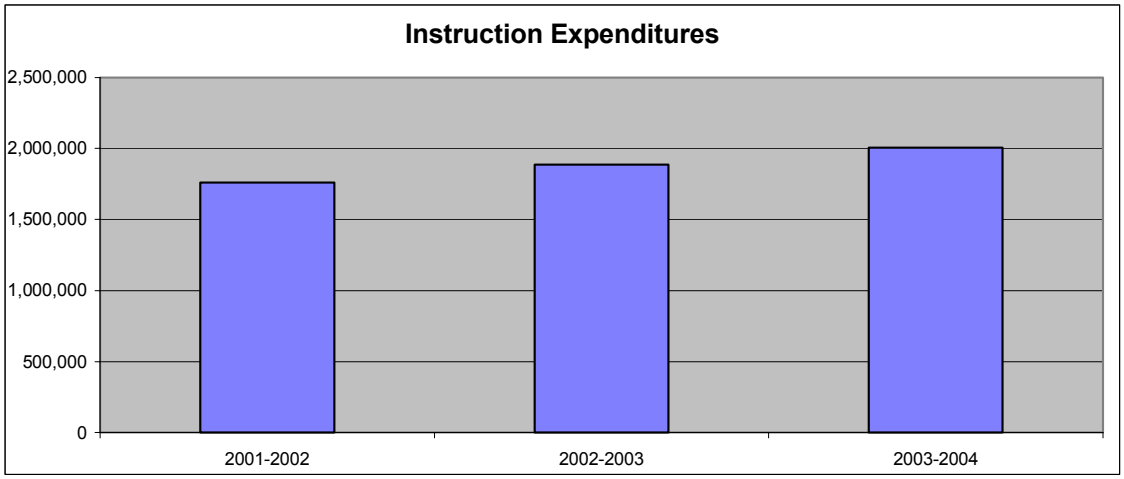
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,356,863	54%	1,287,283	54%	-5%	1,249,436	48%	-3%
Student & Instructional Support	153,702	6%	124,106	5%	-19%	222,705	9%	79%
General Administration	301,547	12%	311,280	13%	3%	314,570	12%	1%
School Administration (Building)	215,393	9%	218,251	9%	1%	237,975	9%	9%
Operations & Maintenance	433,535	17%	399,192	17%	-8%	425,640	16%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	61,256	2%	27,314	1%	-55%	163,265	6%	498%
Total Expenditures	2,522,296	100%	2,367,426	100%	-6%	2,613,591	100%	10%
Amount per Pupil	$6,568		$6,197		-6%	$7,220		16%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,286,428		1,250,488	-3%		1,207,436	-3%
Federal Funds	66,583		52,518	-21%		56,300	7%
Supplemental General	70,435		36,795	-48%		42,000	14%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,378		0	-100%		125,000	0%
Driver Education	8,977		8,369	-7%		8,450	1%
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	12,201		5,043	-59%		16,000	217%
Special Education	227,368		454,301	100%		502,468	11%
Technology Education	35,980		21,983	-39%			
Transportation	0		0	0%			
Vocational Education	37,534		50,424	34%		49,000	-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		1,454	0%			
Text Book & Student Material	11,261		4,898	-57%			
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	1,761,145		1,886,273	7%		2,006,654	6%
Enrollment (FTE)*	384.0		382.0	-1%		362.0	-5%
Amount per Pupil	4,586		4,938	8%		5,543	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	1,761,145		1,886,273	7%		2,006,654	6%



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.

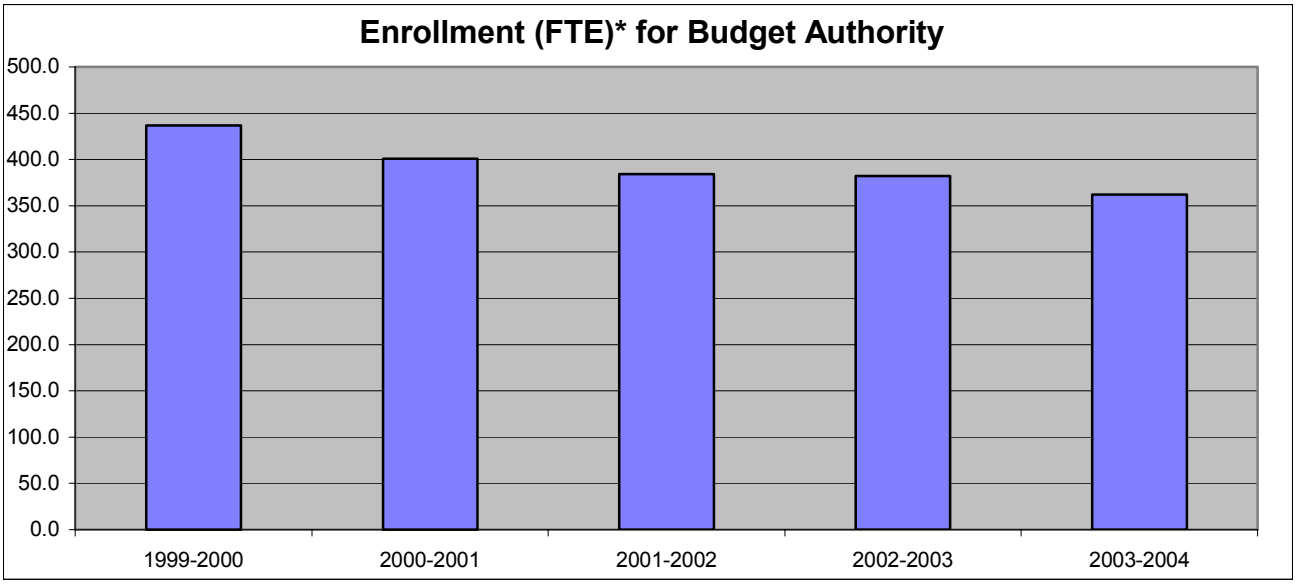
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

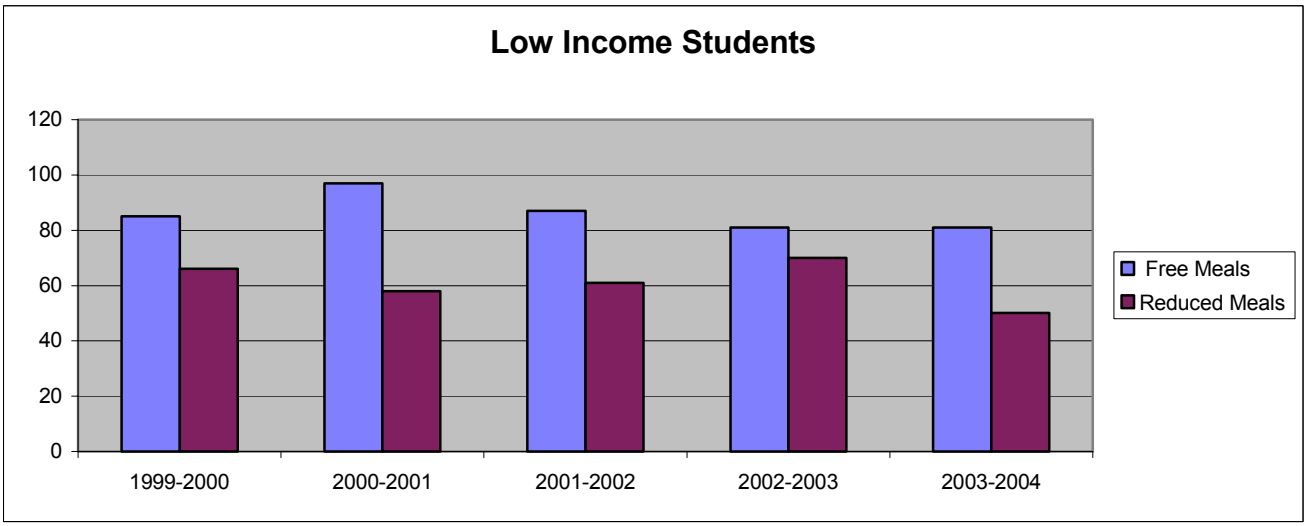
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,678,991	112	2,289,160	0		60,000	329,719
Supplemental General	600,000	65,744	128,580				405,676
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	603,438	460,203		0	18,802	40,000	84,433
Driver Training	31,539	17,714	2,625		0	11,000	2,200
Extraordinary School Program	0	0			0	0	0
Food Service	229,087	17,524	2,275	64,365	0	92,900	72,023
Professional Development	25,798	25,798	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	36,326	19,826		0	0	24,000	2,500
Special Education	530,968	63,968	0	0	0	385,500	91,500
Vocational Education	52,000			0	0	52,000	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	0	0	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	76,800	21,620	xxxxxxxxxxx	90,500	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,864,947	692,509	2,422,640	154,865	18,802	665,400	988,051
Less Transfers	665,400						
TOTAL Budget Expenditures	$4,199,547						

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)*	436.6	400.6	-8%	384.0	-4%	382.2	0%	362.0	-5%
Number of Students - Free Meals	85	97	14%	87	-10%	81	-7%	81	0%
Number of Students - Reduced Meals	66	58	-12%	61	5%	70	15%	50	-29%

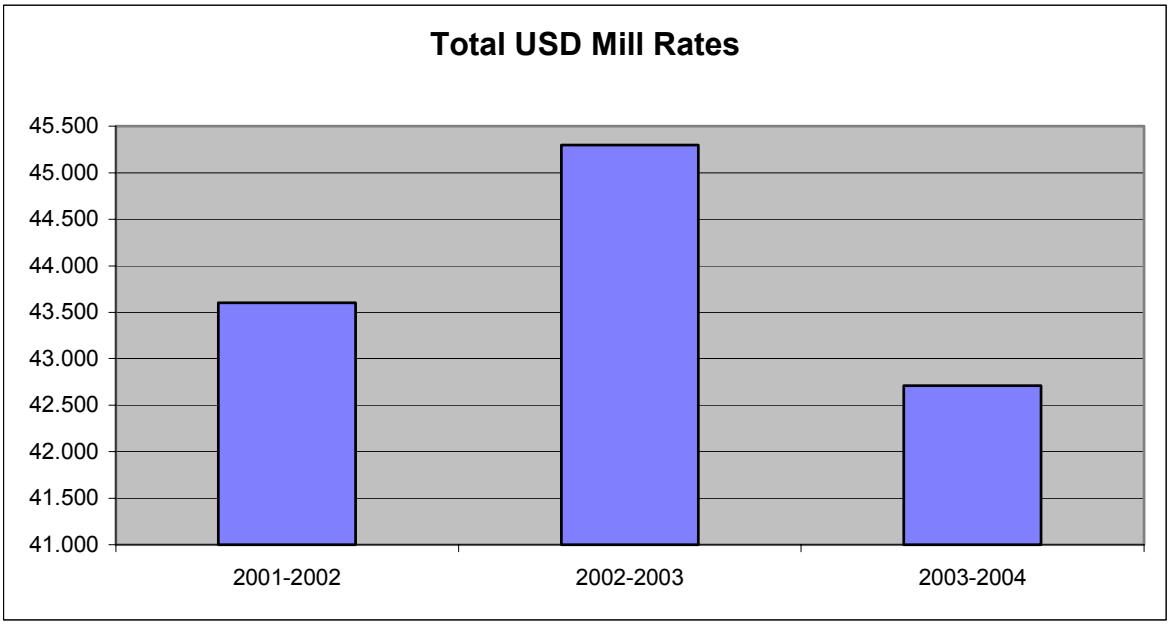




*FTE for state aid and budget authority purposes for general fund.

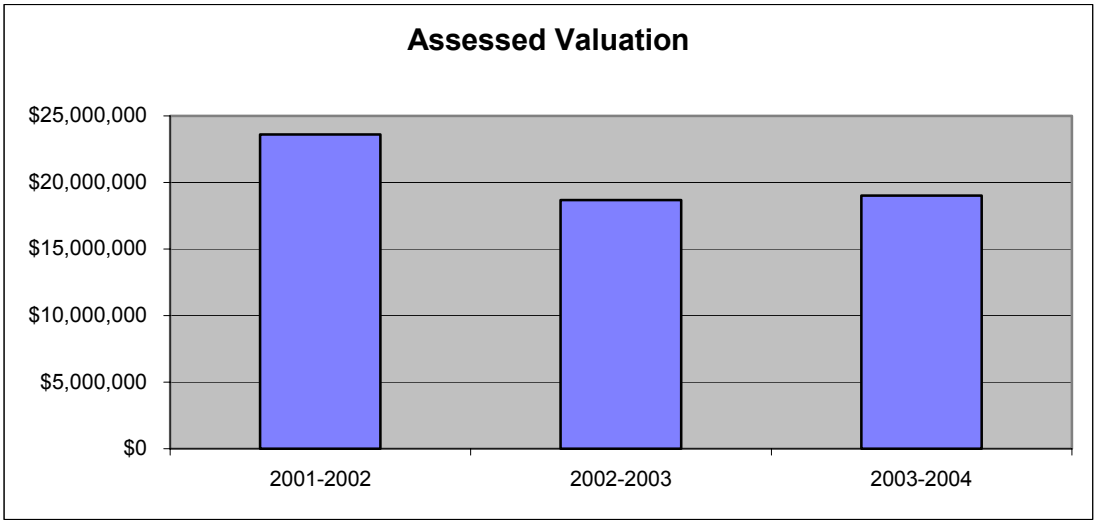
Miscellaneous Information
Mill Rates by Fund

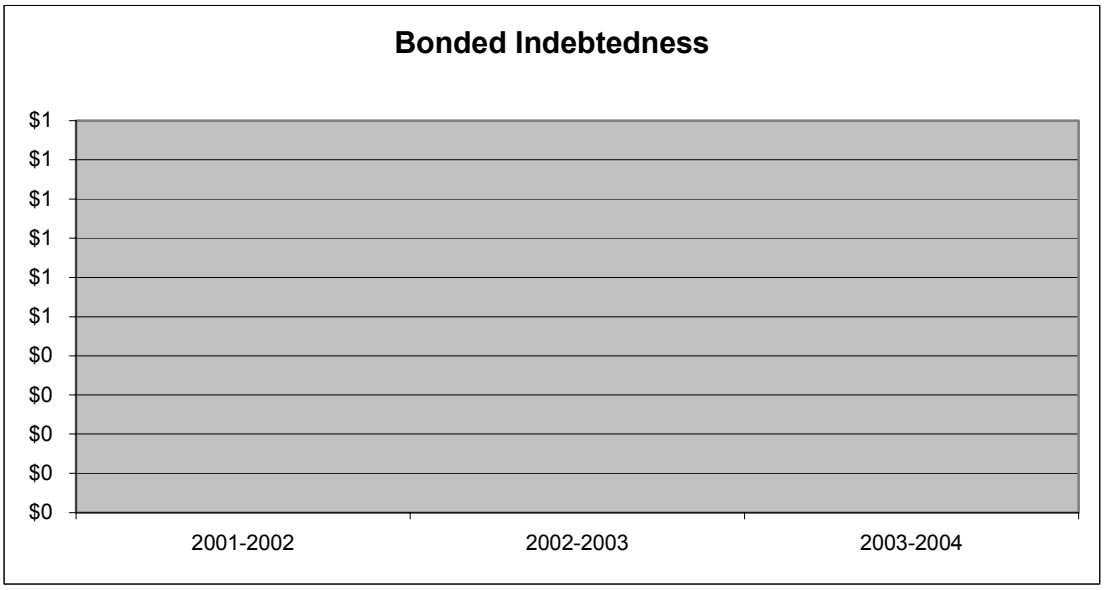
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	19.600	21.300	18.708
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**43.600**	**45.300**	**42.708**
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	2.932	2.967	2.953
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.932**	**2.967**	**2.953**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$23,606,052	$18,682,763	$19,011,030
Bonded Indebtedness	0	0	0





USD# 270
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	184,000	61,333	3.0	181,000	60,333
Teachers (Full Time)	33.0	1,167,009	35,364	33.0	1,188,000	36,000
Other Certified (Licensed) Personnel	2.0	76,000	38,000	2.0	77,000	38,500
Classified Personnel	29.0	446,517	15,397	29.0	450,500	15,534
Substitutes/Temporary Help	XXXXX		XXXXXXXXXXX	XXXXX		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