Budget at a Glance

2003 - 2004

Flinthills USD 492

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# 492

Summary of Total Expenditures By Function
(All Funds)

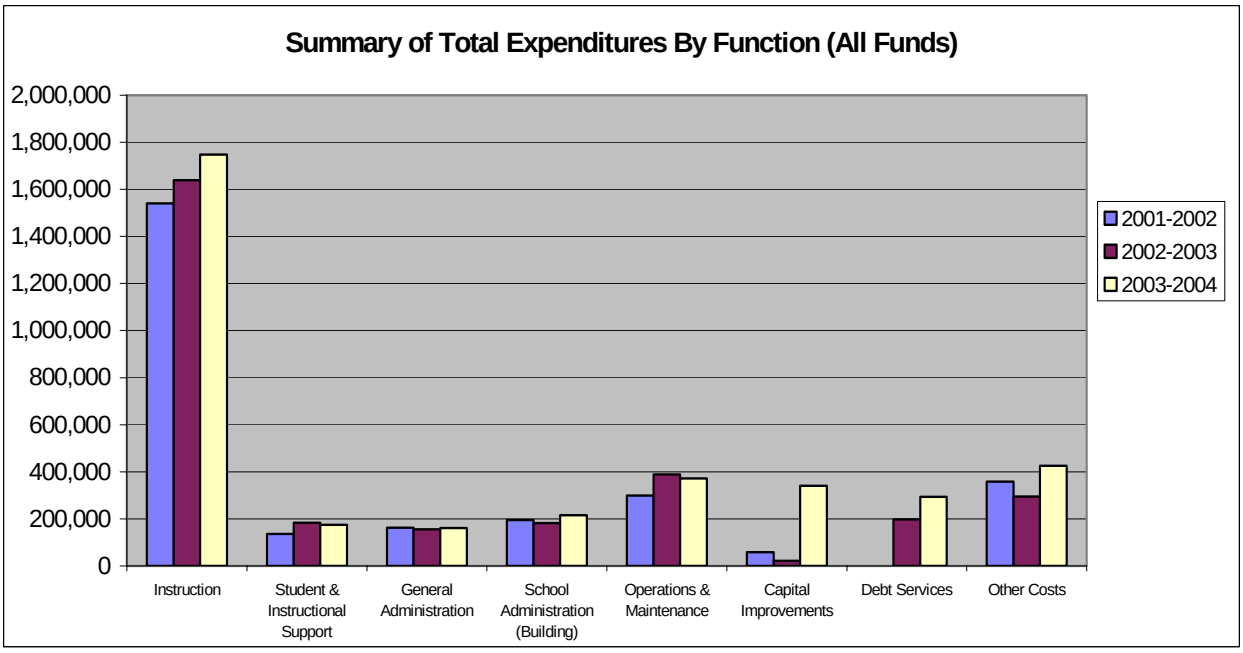
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,540,271	56%	1,639,962	54%	6%	1,748,537	47%	7%
Student & Instructional Support	135,896	5%	183,381	6%	35%	175,007	5%	-5%
General Administration	161,624	6%	155,405	5%	-4%	160,811	4%	3%
School Administration (Building)	194,506	7%	182,263	6%	-6%	214,525	6%	18%
Operations & Maintenance	298,357	11%	388,914	13%	30%	371,285	10%	-5%
Capital Improvements	58,273	2%	21,031	1%	-64%	340,423	9%	1519%
Debt Services	0	0%	197,088	6%	0%	293,903	8%	49%
Other Costs	357,870	13%	294,945	10%	-18%	425,243	11%	44%
Total Expenditures	2,746,797	100%	3,062,989	100%	12%	3,729,734	100%	22%

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.

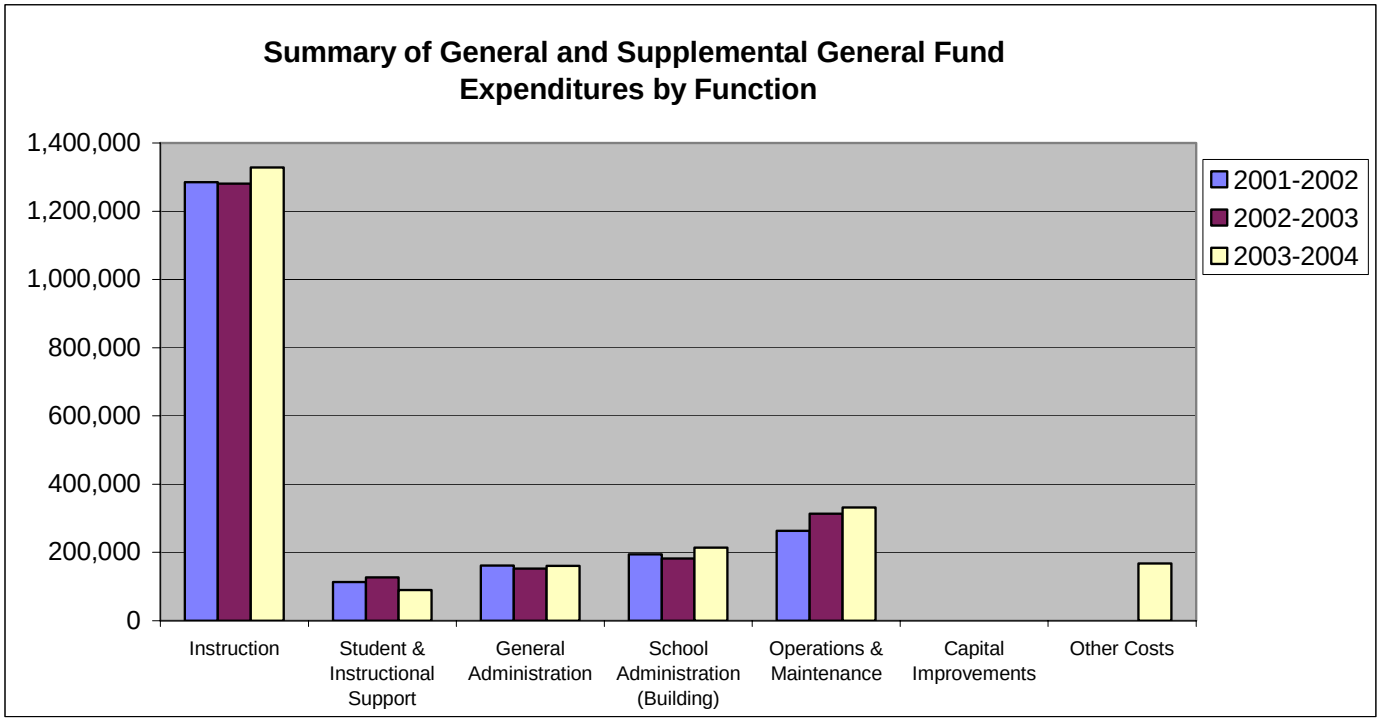
Further definition of what goes into each category:

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



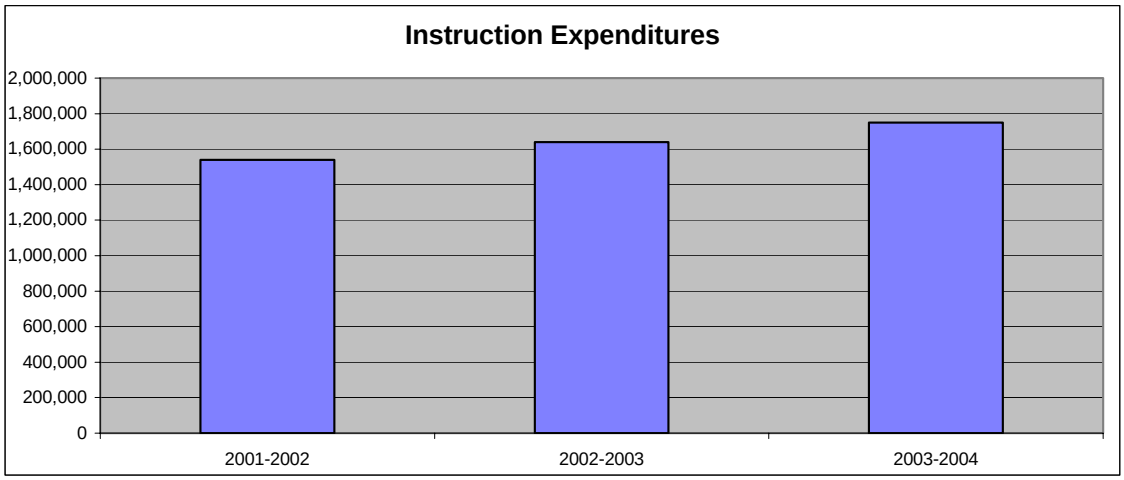
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,285,138	64%	1,280,633	62%	0%	1,328,473	58%	4%
Student & Instructional Support	112,871	6%	126,529	6%	12%	89,913	4%	-29%
General Administration	161,624	8%	153,036	7%	-5%	160,811	7%	5%
School Administration (Building)	194,506	10%	182,263	9%	-6%	214,525	9%	18%
Operations & Maintenance	263,232	13%	313,633	15%	19%	331,285	14%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	167,500	7%	0%
Total Expenditures	2,017,371	100%	2,056,094	100%	2%	2,292,507	100%	11%
Amount per Pupil	$6,658		$6,517		-2%	$6,989		7%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,244,300		1,241,968	0%		1,238,473	0%
Federal Funds	35,969		38,330	7%		82,640	116%
Supplemental General	40,838		38,665	-5%		90,000	133%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	665		5,728	761%		6,962	22%
Driver Education	2,424		2,003	-17%		2,937	47%
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	2,222		2,595	17%		4,000	54%
Special Education	86,273		248,877	188%		250,025	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	57,919		42,779	-26%		63,500	48%
Gifts/Grants	58,663		667	-99%		10,000	1399%
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	10,998		18,350	67%			
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	1,540,271		1,639,962	6%		1,748,537	7%
Enrollment (FTE)*	303.0		315.5	4%		328.0	4%
Amount per Pupil	5,083		5,198	2%		5,331	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	1,540,271		1,639,962	6%		1,748,537	7%



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.

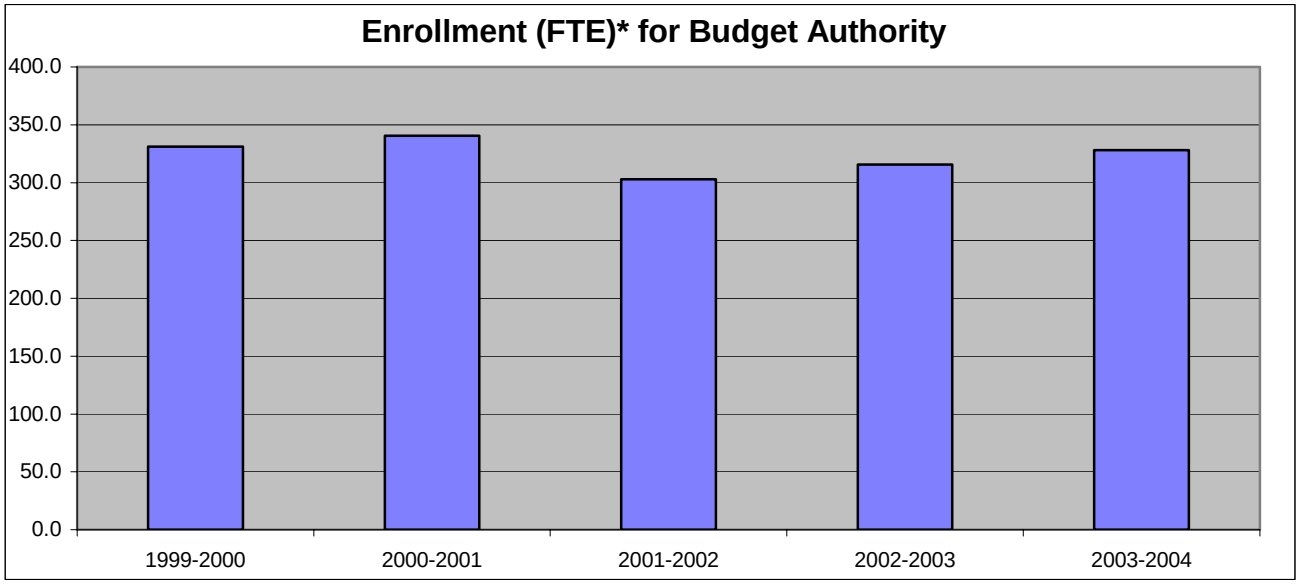
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

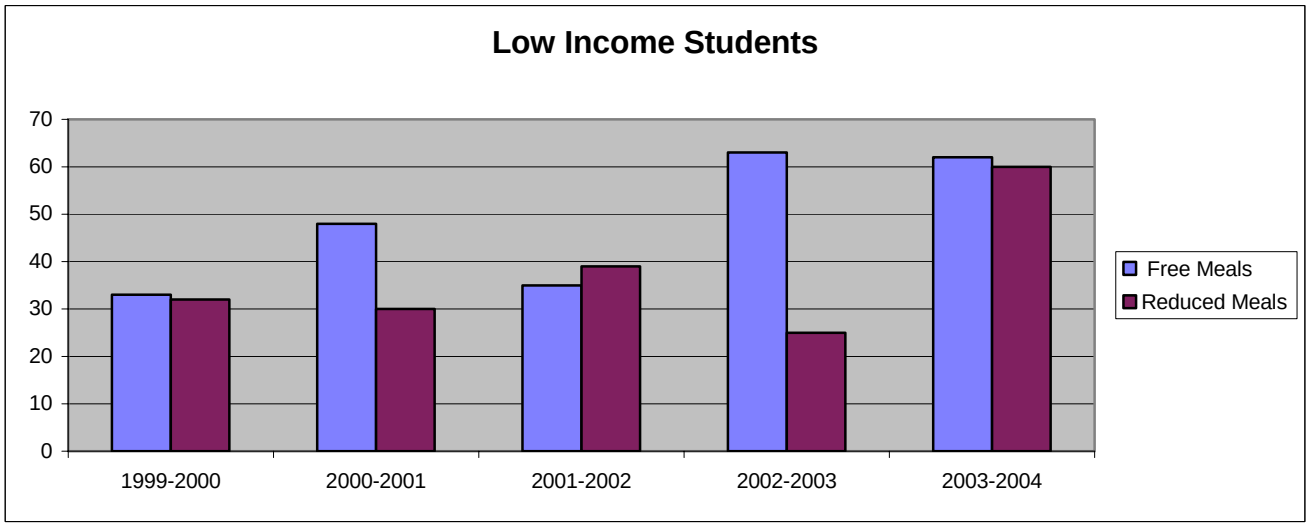
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,464,594	0	2,152,670	0		0	311,924
Supplemental General	301,913	4,373	71,614				225,926
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	442,385	340,182		0	0	0	112,483
Driver Training	2,937	694	1,500		0	0	1,025
Extraordinary School Program	0	0			0	0	0
Food Service	153,418	39,810	2,566	43,958	9,000	60,000	109,066
Professional Development	12,500	11,178	0	0	0	10,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	4,000	0		0	0	4,000	0
Special Education	329,350	54,362	0	0	0	340,000	0
Vocational Education	63,500			3,500	0	60,000	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	26,311	6,311					20,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	293,903	394,361	61,711		0		334,027
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	108,923	4	xxxxxxxxxxx	113,919	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,203,734	851,275	2,290,061	161,377	9,000	474,000	1,114,451
Less Transfers	474,000						
TOTAL Budget Expenditures	$3,729,734						

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)*	331.0	340.5	3%	303.0	-11%	315.5	4%	328.0	4%
Number of Students - Free Meals	33	48	45%	35	-27%	63	80%	62	-2%
Number of Students - Reduced Meals	32	30	-6%	39	30%	25	-36%	60	140%

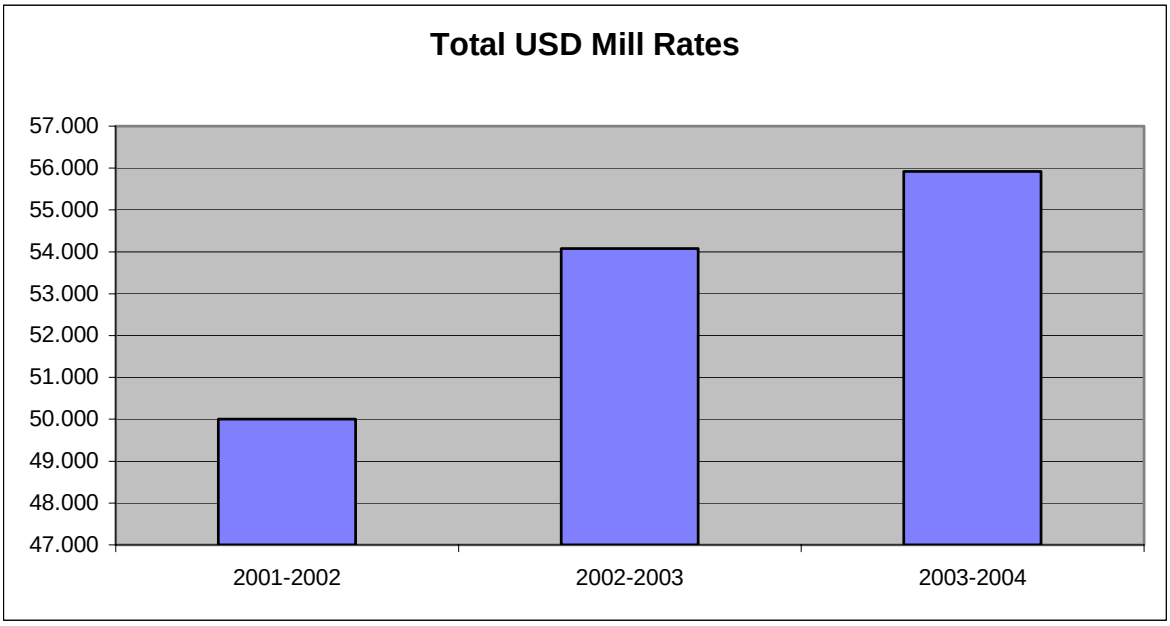




*FTE for state aid and budget authority purposes for general fund.

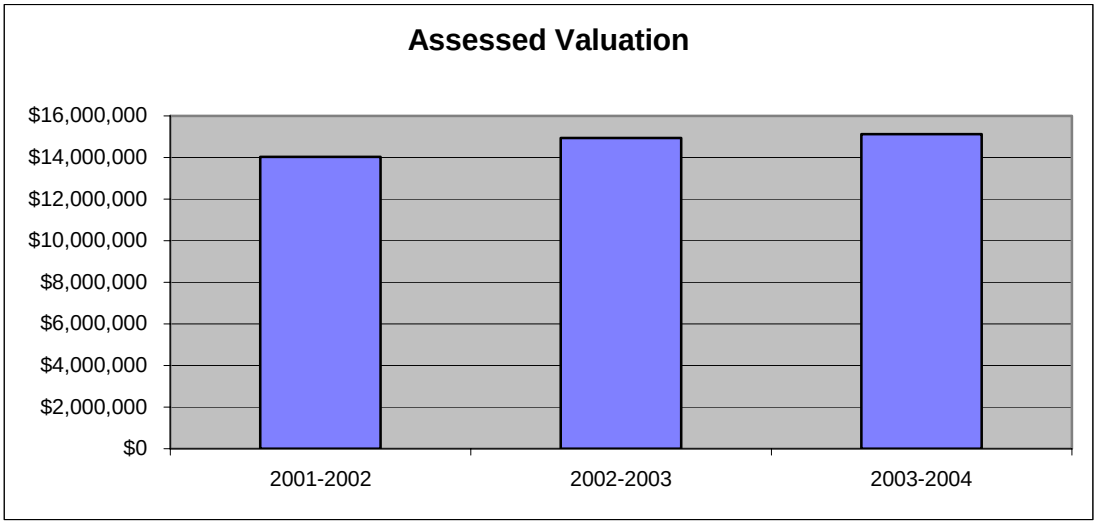
Miscellaneous Information
Mill Rates by Fund

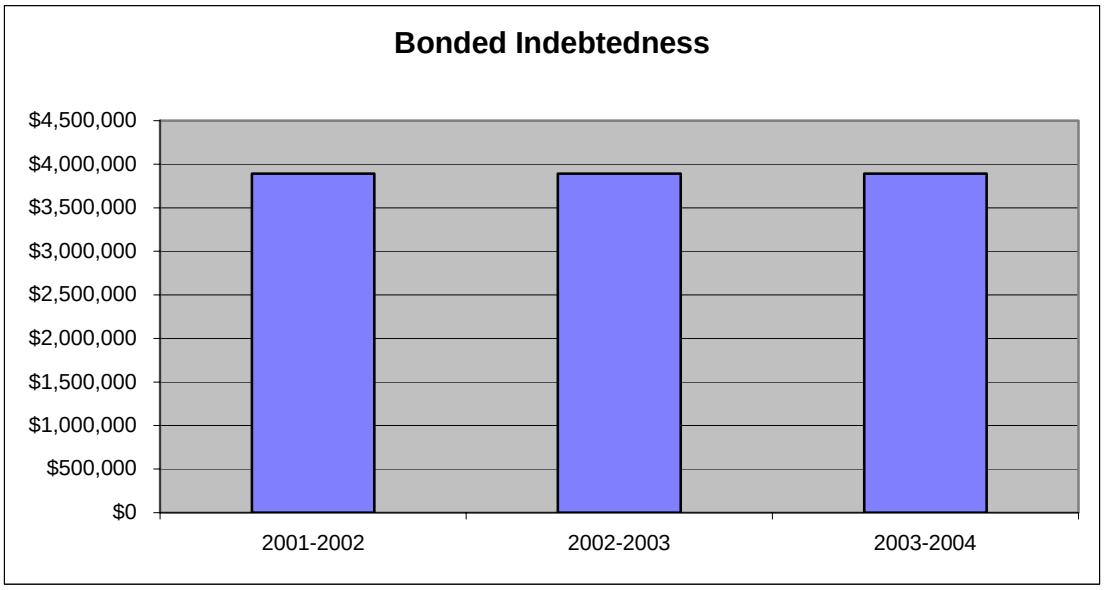
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	8.950	13.669	12.932
Adult Education	0.000	0.000	0.000
Capital Outlay	3.970	0.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	17.081	19.417	18.989
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	**50.001**	**54.076**	**55.921**
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	$14,026,500	$14,934,945	$15,117,554
Bonded Indebtedness	3,890,000	3,890,000	3,890,000





USD# 492
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	193,190	64,397	3.0	205,061	68,354
Teachers (Full Time)	28.0	1,145,069	40,895	27.0	1,132,625	41,949
Other Certified (Licensed) Personnel			0			0
Classified Personnel	17.0	244,934	14,408	17.0	275,434	16,202
Substitutes/Temporary Help	XXXXX	23,020	XXXXXXXXXXX	XXXXX	25,000	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.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