Budget at a Glance

2003 - 2004

USD 328

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# 328

Summary of Total Expenditures By Function
(All Funds)

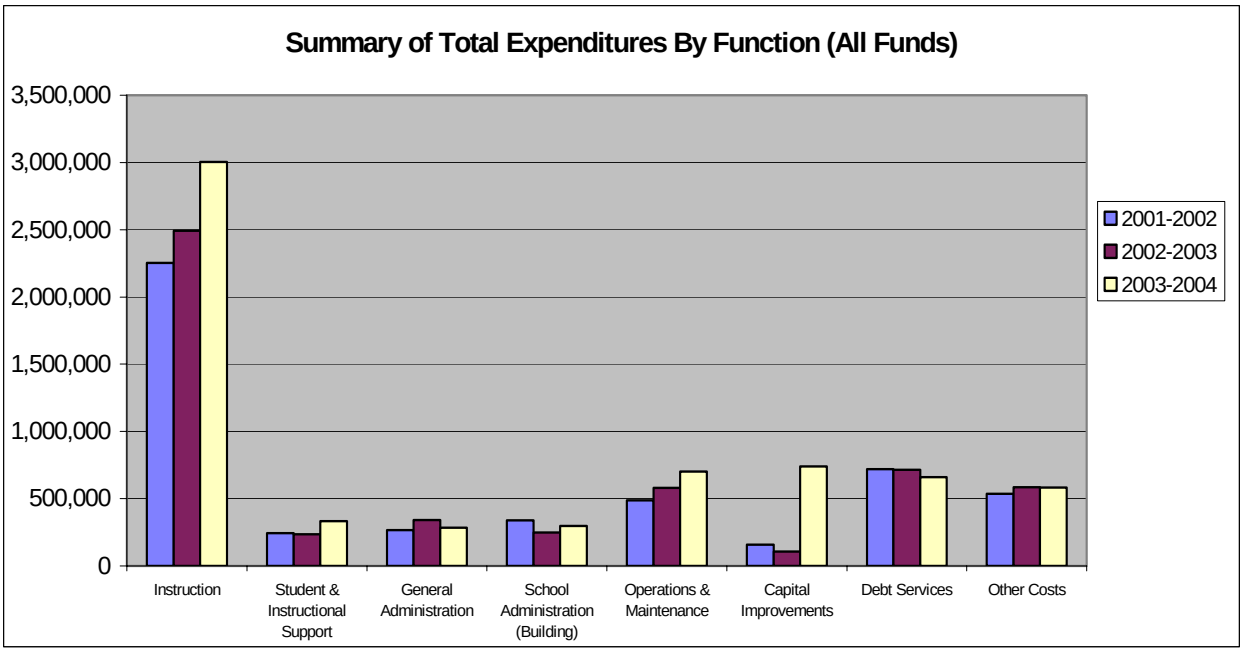
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,252,800	45%	2,492,960	47%	11%	3,003,725	46%	20%
Student & Instructional Support	243,571	5%	234,742	4%	-4%	331,028	5%	41%
General Administration	264,800	5%	340,059	6%	28%	283,615	4%	-17%
School Administration (Building)	339,645	7%	248,027	5%	-27%	295,740	4%	19%
Operations & Maintenance	486,645	10%	580,992	11%	19%	702,117	11%	21%
Capital Improvements	157,897	3%	106,846	2%	-32%	738,677	11%	591%
Debt Services	718,470	14%	715,293	13%	0%	660,731	10%	-8%
Other Costs	534,762	11%	585,513	11%	9%	581,583	9%	-1%
Total Expenditures	4,998,590	100%	5,304,432	100%	6%	6,597,216	100%	24%

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.

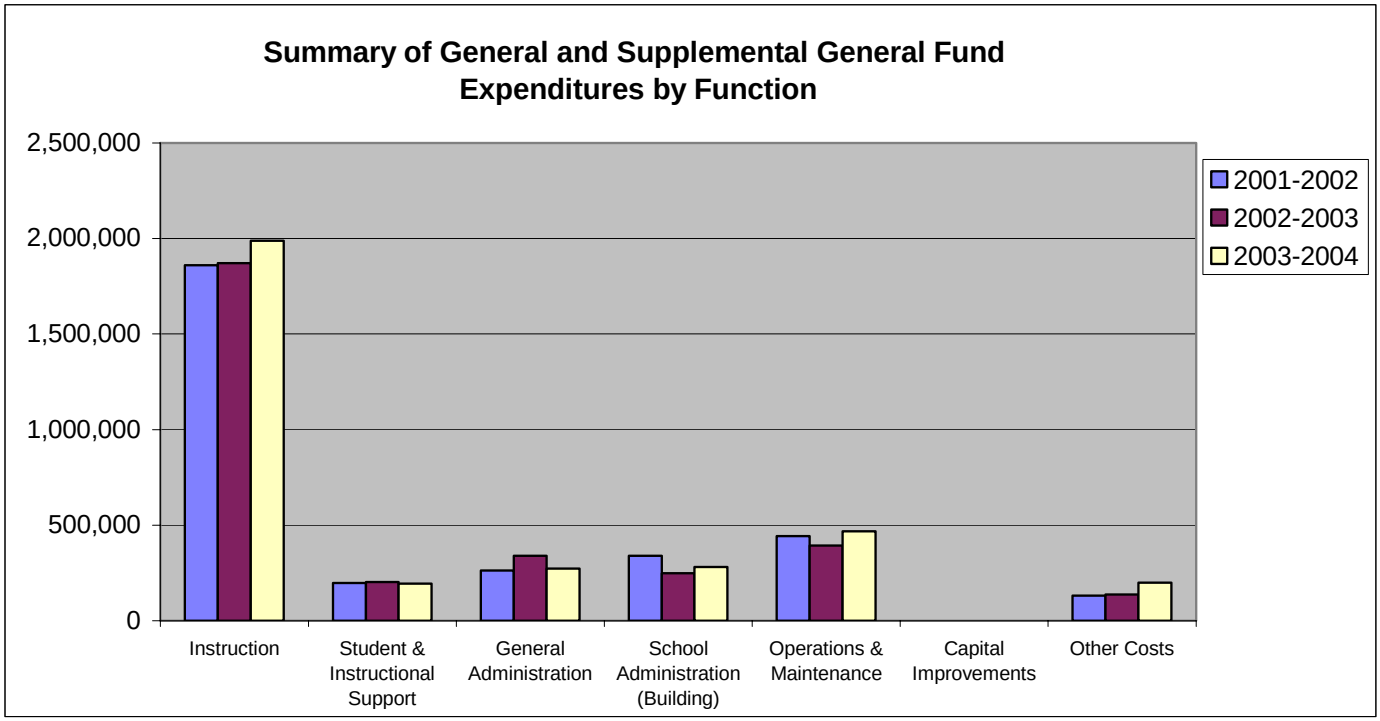
Further definition of what goes into each category:

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



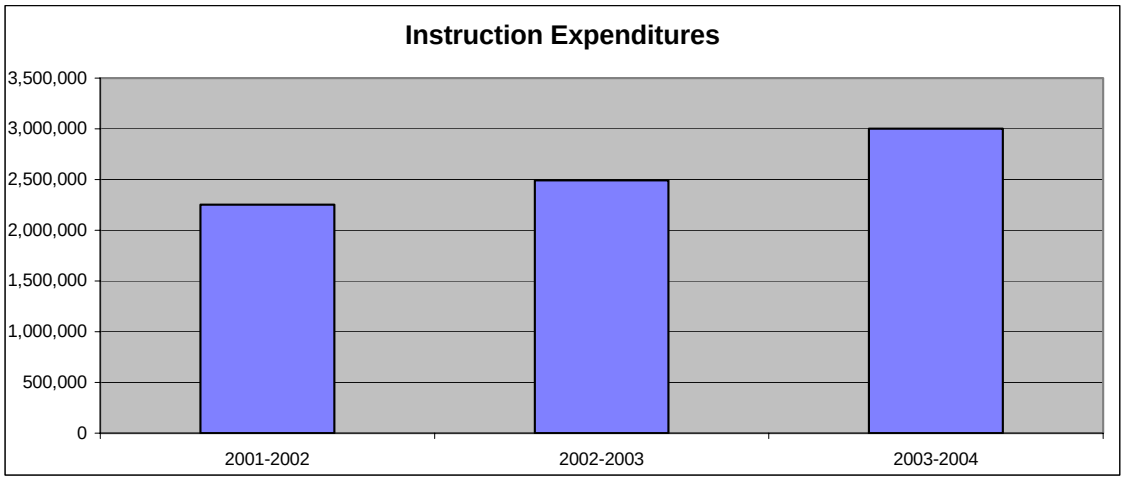
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,860,174	58%	1,871,322	59%	1%	1,988,473	58%	6%
Student & Instructional Support	196,774	6%	201,641	6%	2%	194,530	6%	-4%
General Administration	262,352	8%	340,059	11%	30%	273,615	8%	-20%
School Administration (Building)	339,645	11%	248,027	8%	-27%	280,240	8%	13%
Operations & Maintenance	443,294	14%	393,415	12%	-11%	466,950	14%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	131,549	4%	136,857	4%	4%	198,665	6%	45%
Total Expenditures	3,233,788	100%	3,191,321	100%	-1%	3,402,473	100%	7%
Amount per Pupil	$6,482		$6,607		2%	$7,544		14%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,780,487		1,765,217	-1%		1,843,223	4%
Federal Funds	96,398		140,227	45%		118,602	-15%
Supplemental General	79,687		106,105	33%		145,250	37%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	13,284		0	-100%		55,000	0%
Driver Education	7,883		7,289	-8%		19,680	170%
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	147,928		344,165	133%		671,970	95%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	127,133		129,957	2%		150,000	15%
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		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	2,252,800		2,492,960	11%		3,003,725	20%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	4,516		5,161	14%		6,660	29%
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	2,252,800		2,492,960	11%		3,003,725	20%



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.

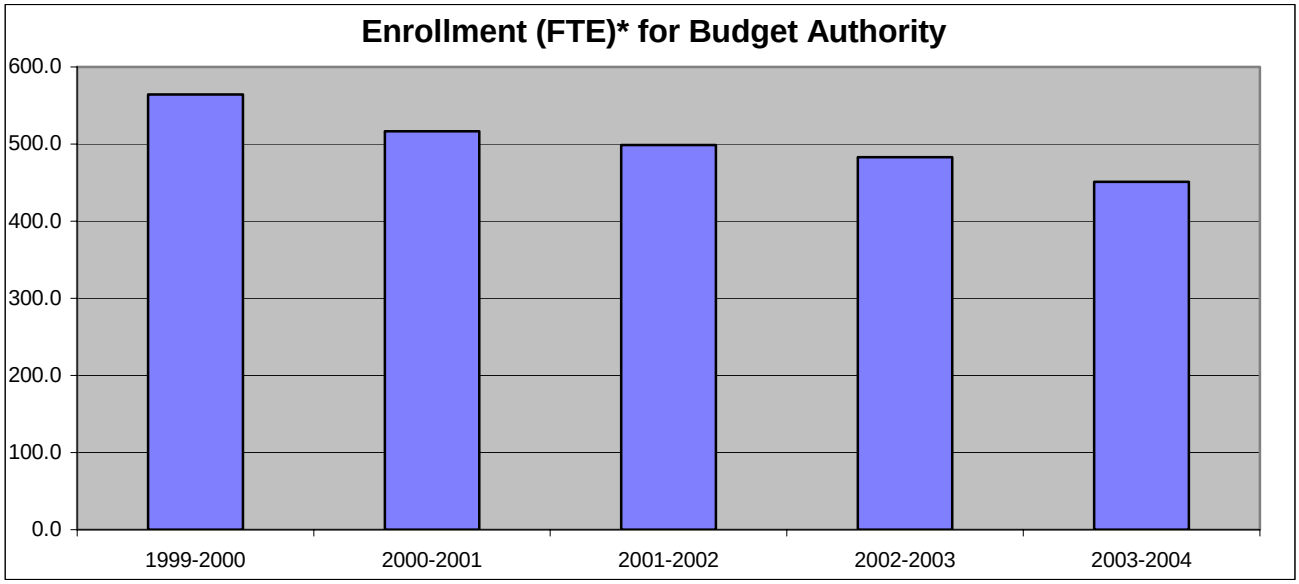
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

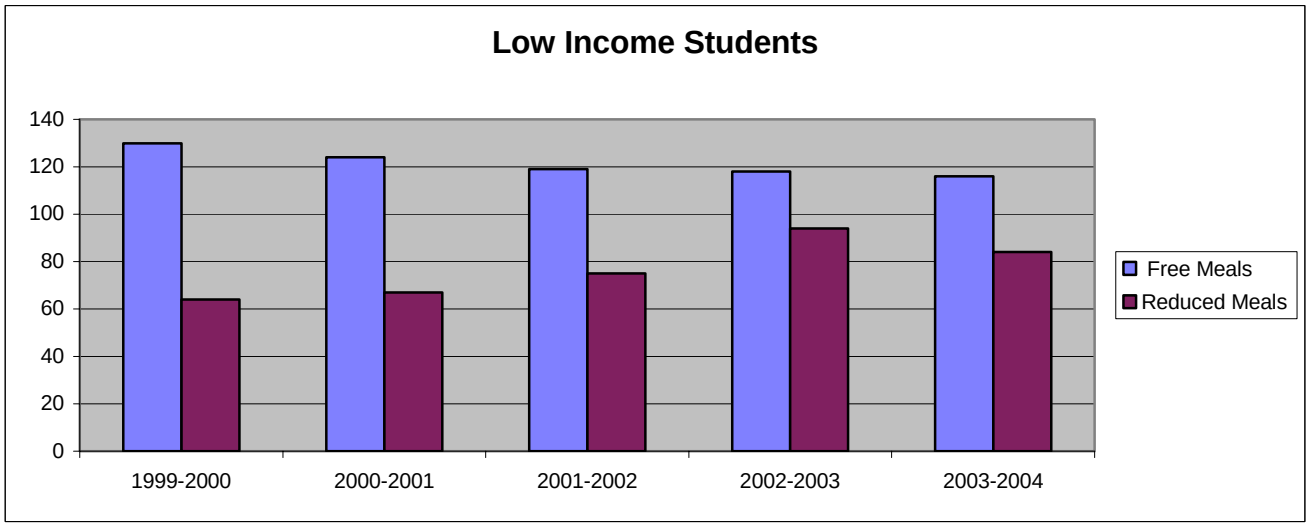
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,349,221	4,289	2,496,239	0		0	848,693
Supplemental General	690,000	63,251	0				626,749
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	1,138,939	951,533		0	0	0	187,406
Driver Training	28,022	21,372	3,150		0	0	3,500
Extraordinary School Program	0	0			0	0	0
Food Service	329,006	60,400	3,308	94,714	0	72,500	98,084
Professional Development	59,922	54,922	0	0	0	5,000	0
Parent Education Program	21,576	0	13,076	0	0	8,500	0
Summer School	0	0		0	0	0	0
Special Education	677,870	277,122	0	0	0	400,748	0
Vocational Education	150,000			0	0	150,000	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	10,075	5,627					7,500
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	660,731	341,700	0		0		867,191
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	118,602	0	xxxxxxxxxxx	118,602	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,233,964	1,780,216	2,515,773	213,316	0	636,748	2,639,123
Less Transfers	636,748						
TOTAL Budget Expenditures	$6,597,216						

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)*	564.2	516.5	-8%	498.9	-3%	483.0	-3%	451.0	-7%
Number of Students - Free Meals	130	124	-5%	119	-4%	118	-1%	116	-2%
Number of Students - Reduced Meals	64	67	5%	75	12%	94	25%	84	-11%

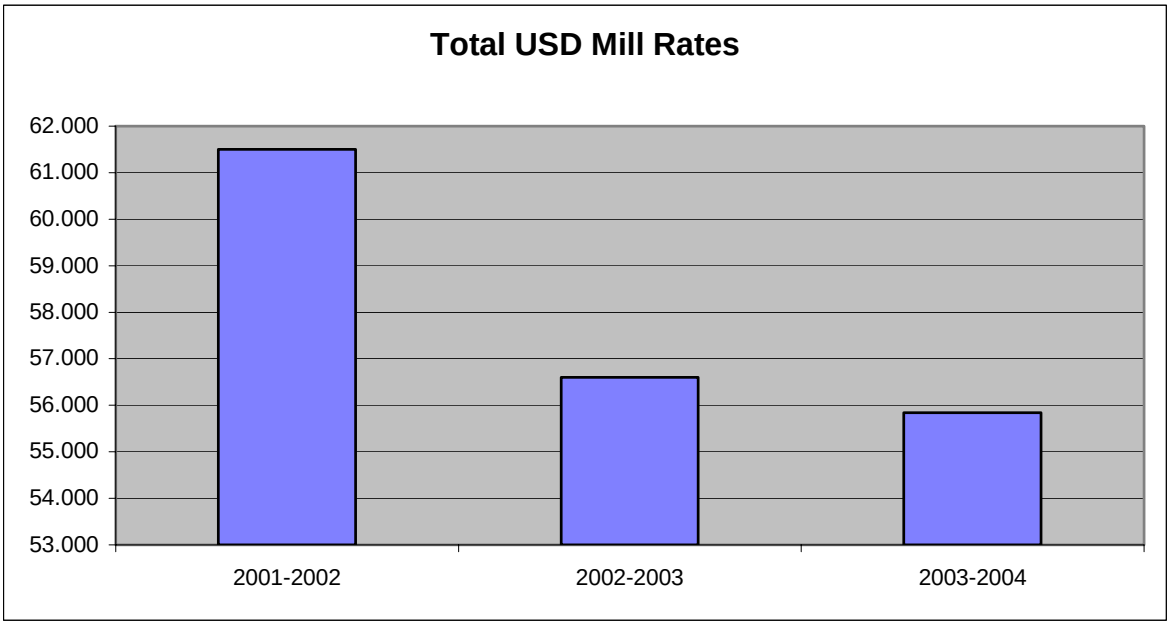




*FTE for state aid and budget authority purposes for general fund.

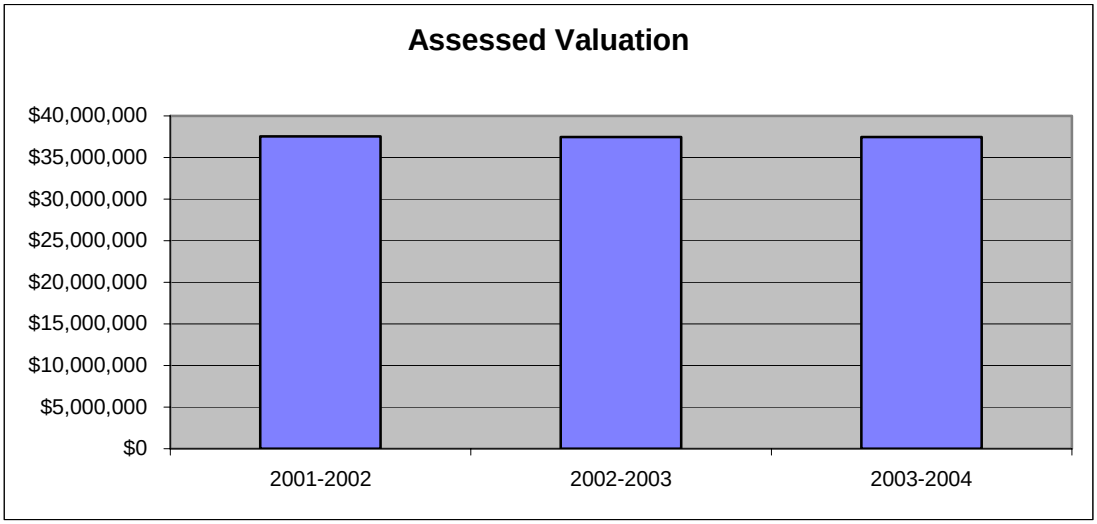
Miscellaneous Information
Mill Rates by Fund

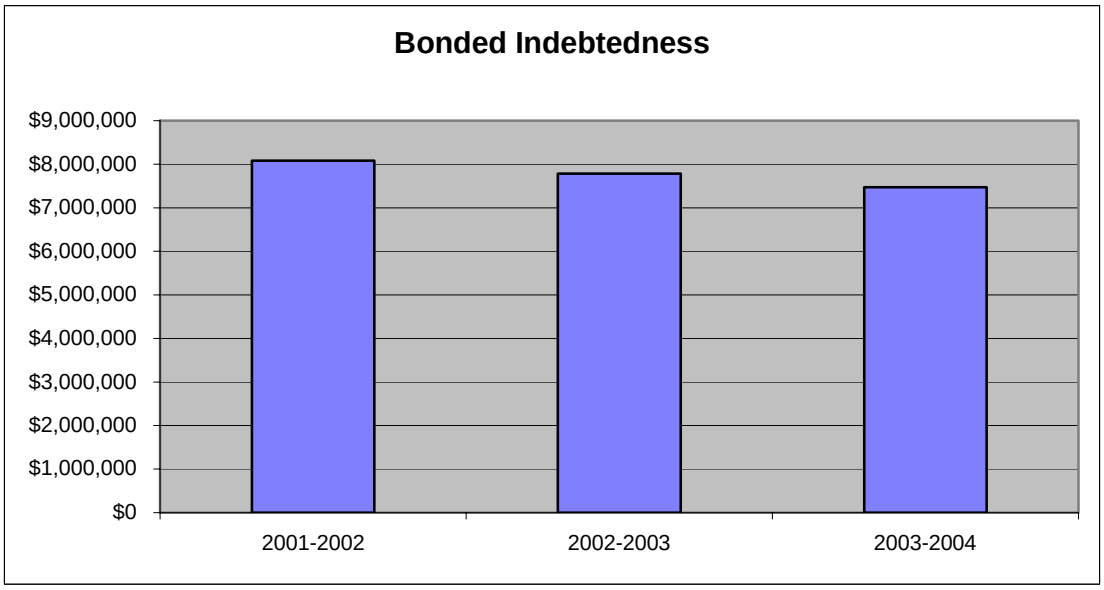
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	19.328	14.264	13.338
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	18.175	18.340	18.506
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	**61.502**	**56.604**	**55.844**
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	$37,542,948	$37,480,559	$37,479,208
Bonded Indebtedness	8,080,000	7,785,000	7,470,000





USD# 328
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	197,183	65,728	3.0	205,632	68,544
Teachers (Full Time)	40.8	1,344,727	32,959	38.9	1,309,710	33,669
Other Certified (Licensed) Personnel	6.0	265,445	44,241	5.0	238,819	47,764
Classified Personnel	25.6	499,156	19,498	27.0	493,911	18,293
Substitutes/Temporary Help	XXXXX	63,244	XXXXXXXXXXX	XXXXX	60,848	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