Budget at a Glance

2004 - 2005

Burlington

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Summary of Total Expenditures By Function
(All Funds)

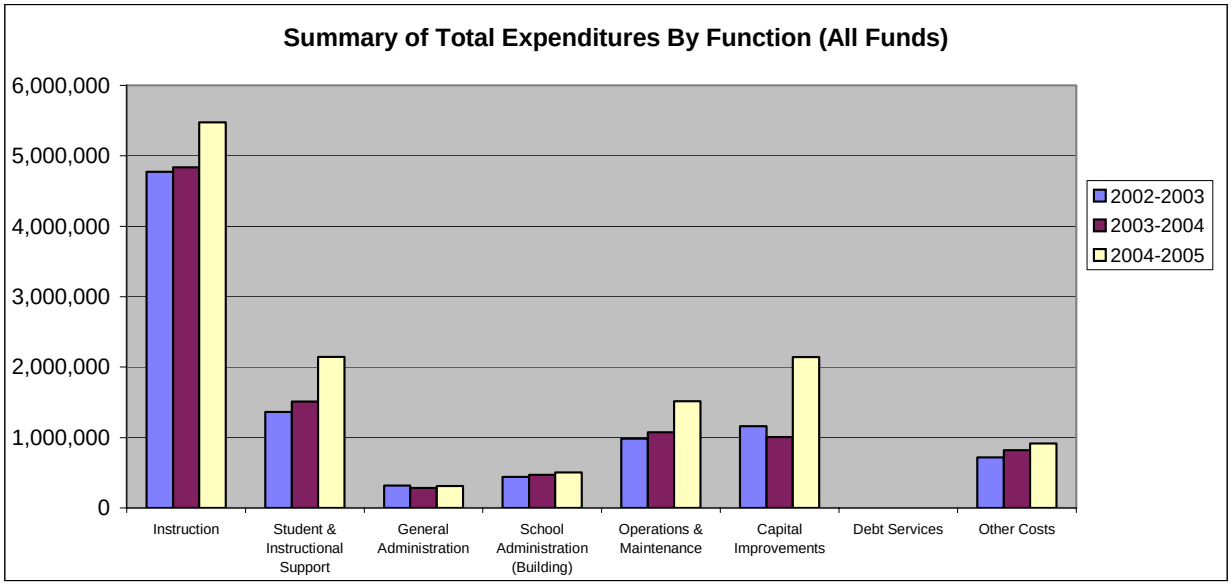
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,772,400	49%	4,837,378	48%	1%	5,477,635	42%	13%
Student & Instructional Support	1,364,641	14%	1,512,206	15%	11%	2,147,297	17%	42%
General Administration	318,547	3%	284,832	3%	-11%	310,937	2%	9%
School Administration (Building)	439,097	4%	472,114	5%	8%	505,828	4%	7%
Operations & Maintenance	984,756	10%	1,074,498	11%	9%	1,515,101	12%	41%
Capital Improvements	1,161,744	12%	1,006,546	10%	-13%	2,140,049	16%	113%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	718,260	7%	821,532	8%	14%	914,295	7%	11%
Total Expenditures	9,759,445	100%	10,009,106	100%	3%	13,011,142	100%	30%
Amount per Pupil	$11,053		$11,778		7%	$15,307		30%

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.

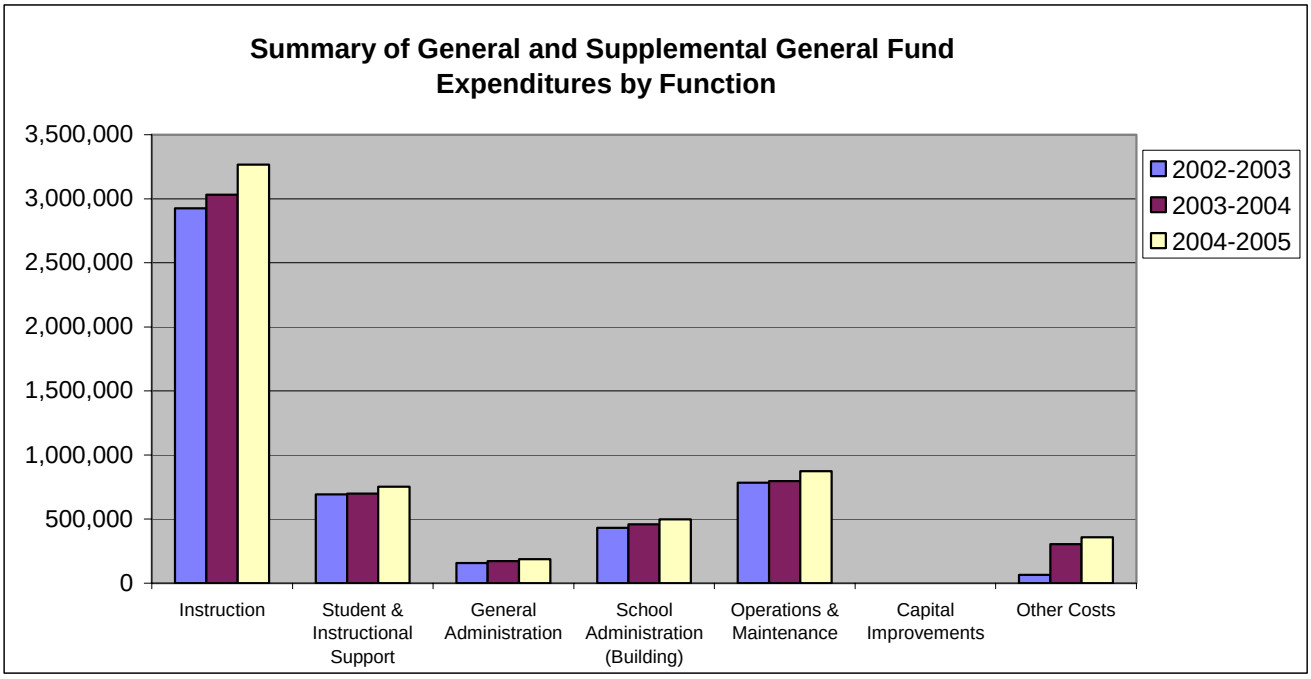
Further definition of what goes into each category:

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



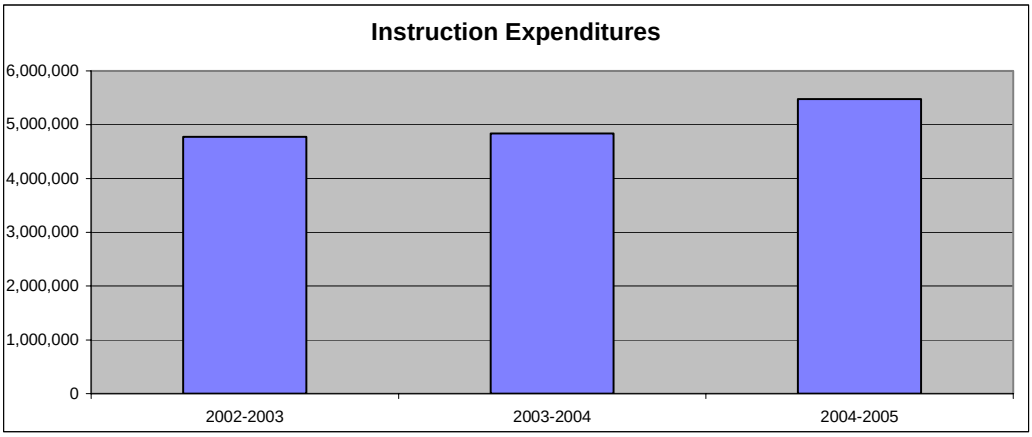
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,925,218	58%	3,031,876	55%	4%	3,267,464	55%	8%
Student & Instructional Support	692,946	14%	699,452	13%	1%	753,600	13%	8%
General Administration	157,958	3%	172,775	3%	9%	188,459	3%	9%
School Administration (Building)	431,395	9%	459,317	8%	6%	498,400	8%	9%
Operations & Maintenance	783,046	15%	795,740	15%	2%	874,450	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	64,231	1%	304,276	6%	374%	359,295	6%	18%
Total Expenditures	5,054,794	100%	5,463,436	100%	8%	5,941,668	100%	9%
Amount per Pupil	$5,725		$6,429		12%	$6,990		9%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,874,149		2,775,344	-3%		2,848,714	3%
Federal Funds	269,828		284,166	5%		154,233	-46%
Supplemental General	51,069		256,532	402%		418,750	63%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	225,994		207,752	-8%		225,000	8%
Driver Education	9,082		12,581	39%		25,500	103%
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	12,925		13,673	6%		39,180	187%
Special Education	817,932		847,662	4%		919,700	8%
Technology Education	0						
Transportation	0						
Vocational Education	325,969		292,565	-10%		328,700	12%
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						333,670	
Contingency Reserve	0		0	0%			
Text Book & Student Material	12,332		115	-99%			
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	4,599,280		4,690,390	2%		5,293,447	13%
Enrollment (FTE)*	883.0		849.8	-4%		850.0	0%
Amount per Pupil	5,209		5,519	6%		6,228	13%
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	173,120		146,988	-15%		184,188	25%
TOTAL	4,772,400		4,837,378	1%		5,477,635	13%



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.

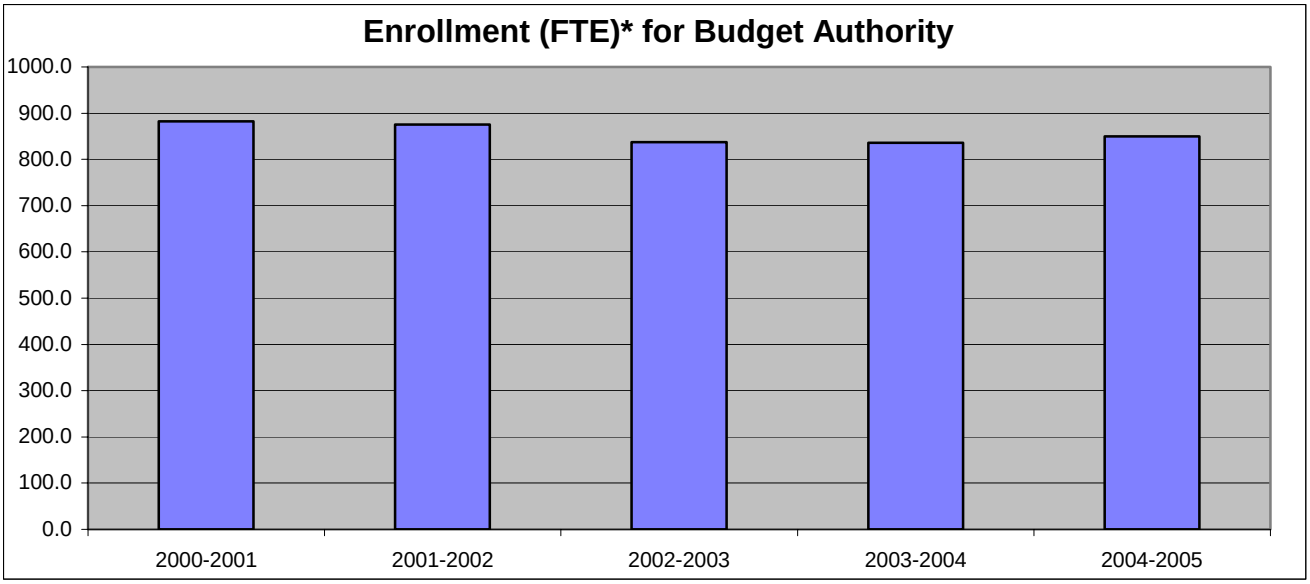
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

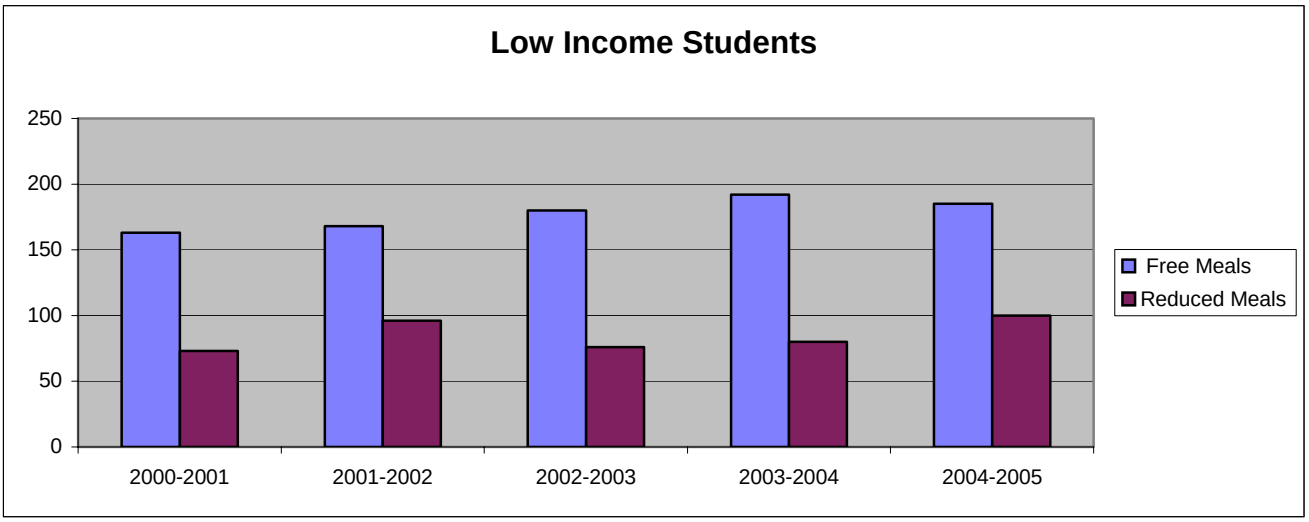
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,639,980	1	762,607	0		0	8,193,304
Supplemental General	1,409,995	49,353	0				1,360,642
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	3,065,049	3,752,021		0	0	0	309,217
Driver Training	49,763	40,977	4,786		0	0	4,000
Extraordinary School Program	0	0			0	0	0
Food Service	480,500	126,950	4,735	132,593	65,833	0	150,389
Professional Development	99,226	99,226	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	39,180	39,180		0	0	0	0
Special Education	1,765,941	1,003,334	0	0	0	762,607	0
Vocational Education	365,700			0	20,000	345,700	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	333,670	0	333,670				
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	820404	170,690	0	443,714	0	114,050	91,950
Federal Funds	164,091	21,635	xxxxxxxxxxx	142,456	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,233,499	5,303,367	1,105,798	718,763	85,833	1,222,357	10,109,502
Less Transfers	1,222,357						
TOTAL Budget Expenditures	$13,011,142						

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)*	882.2	875.5	-1%	837.6	-4%	836.0	0%	850.0	2%
Number of Students - Free Meals	163	168	3%	180	7%	192	7%	185	-4%
Number of Students - Reduced Meals	73	96	32%	76	-21%	80	5%	100	25%

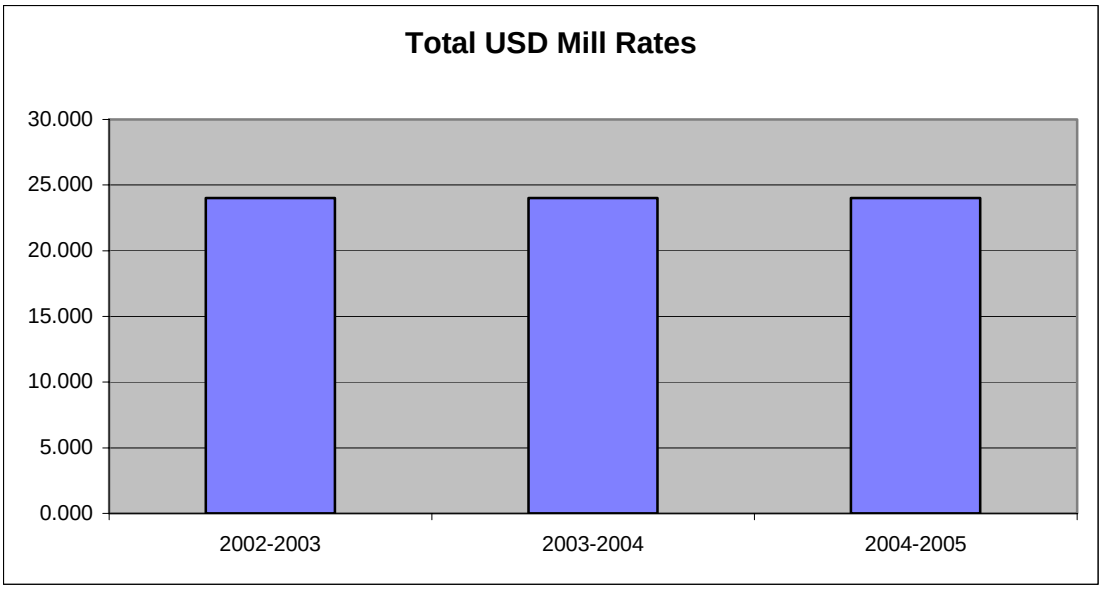




*FTE for state aid and budget authority purposes for general fund.

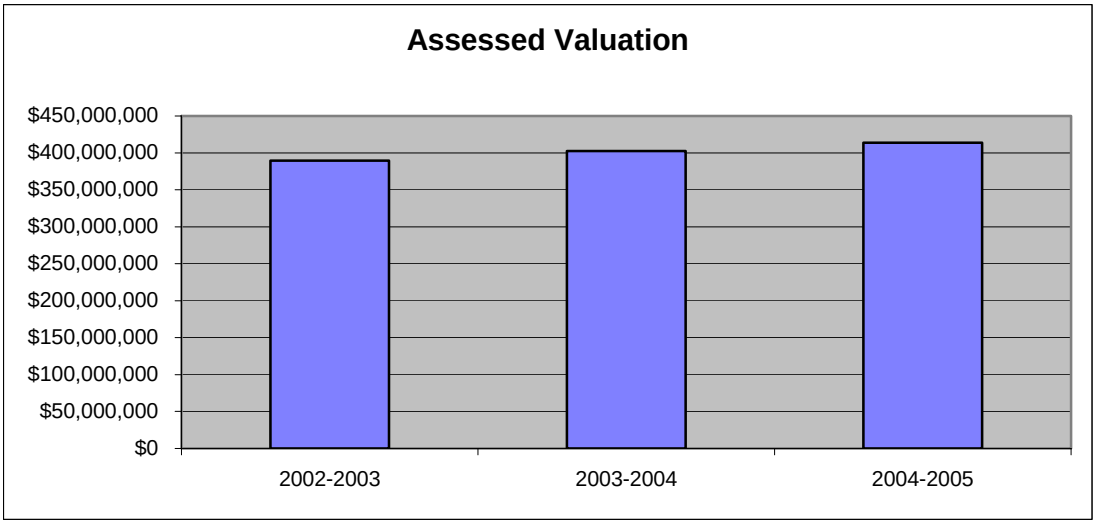
Miscellaneous Information
Mill Rates by Fund

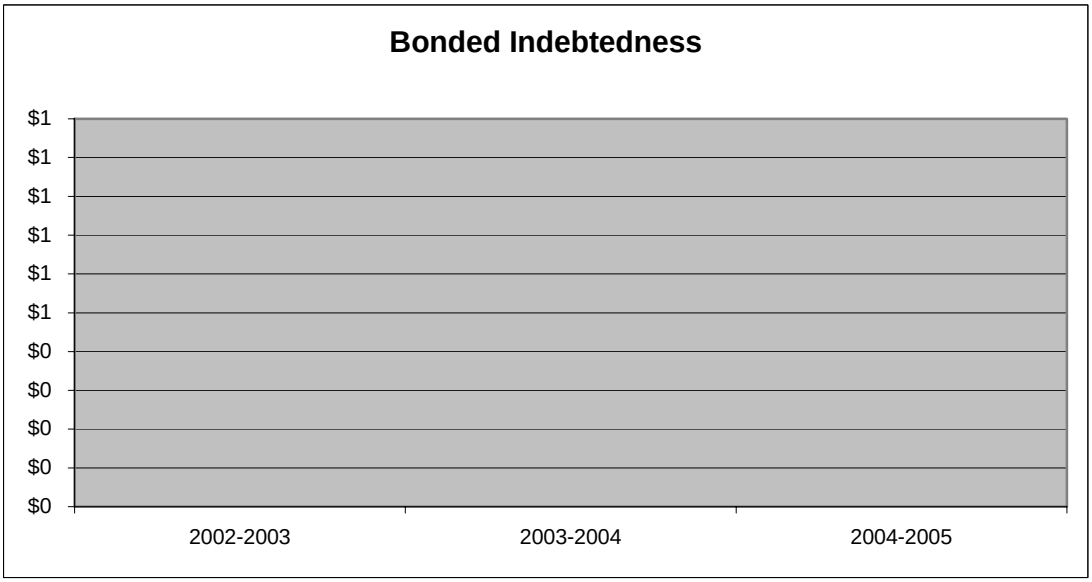
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	3.265	1.914	3.269
Adult Education	0.000	0.000	0.000
Capital Outlay	0.734	2.086	0.731
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**23.999**	**24.000**	**24.000**
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	1.250	1.250	1.250
Recreation Commission Employee Benefit	0.105	0.163	0.149
TOTAL OTHER	**1.355**	**1.413**	**1.399**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$389,357,912	$402,397,323	$413,760,608
Bonded Indebtedness	0	0	0





USD# 244
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)	15.0	791,040	52,736	15.0	829,380	55,292	15.0	842,757	56,184
Teachers (Full Time)	73.9	3,321,911	44,951	71.5	3,284,476	45,937	71.5	3,285,428	45,950
Other Certified (Licensed) Personnel	9.5	481,813	50,717	10.7	548,538	51,265	10.9	563,443	51,692
Classified Personnel	49.5	697,494	14,091	54.8	879,908	16,057	54.8	903,754	16,492
Substitutes/Temporary Help	XXXXXXX	18,858	XXXXXXXXXXX	XXXXXXX	104,806	XXXXXXXXXXX	XXXXXXX	70,055	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