Budget at a Glance

2003 - 2004

LINCOLN USD #298

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Summary of Total Expenditures By Function
(All Funds)

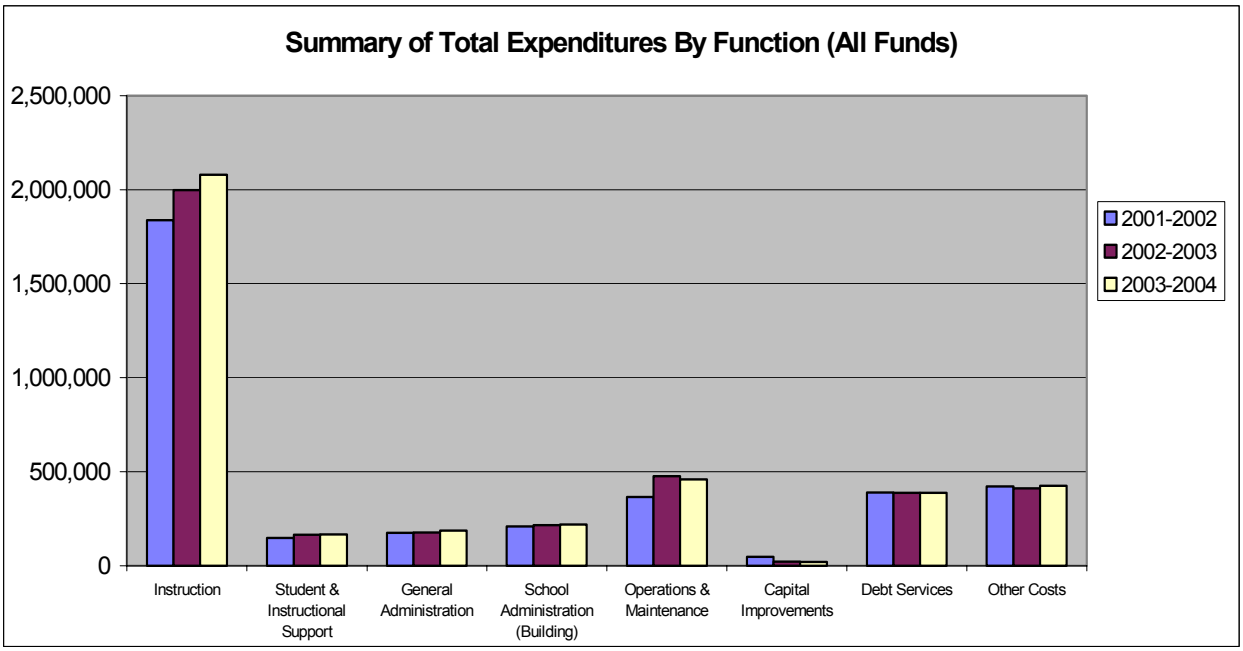
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,836,276	51%	1,996,098	52%	9%	2,079,198	53%	4%
Student & Instructional Support	148,371	4%	165,770	4%	12%	167,852	4%	1%
General Administration	176,312	5%	176,924	5%	0%	188,558	5%	7%
School Administration (Building)	210,762	6%	216,774	6%	3%	219,439	6%	1%
Operations & Maintenance	365,208	10%	476,050	12%	30%	460,139	12%	-3%
Capital Improvements	47,419	1%	21,589	1%	-54%	20,000	1%	-7%
Debt Services	391,522	11%	386,960	10%	-1%	387,822	10%	0%
Other Costs	422,747	12%	411,150	11%	-3%	424,965	11%	3%
Total Expenditures	3,598,617	100%	3,851,315	100%	7%	3,947,973	100%	3%

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.

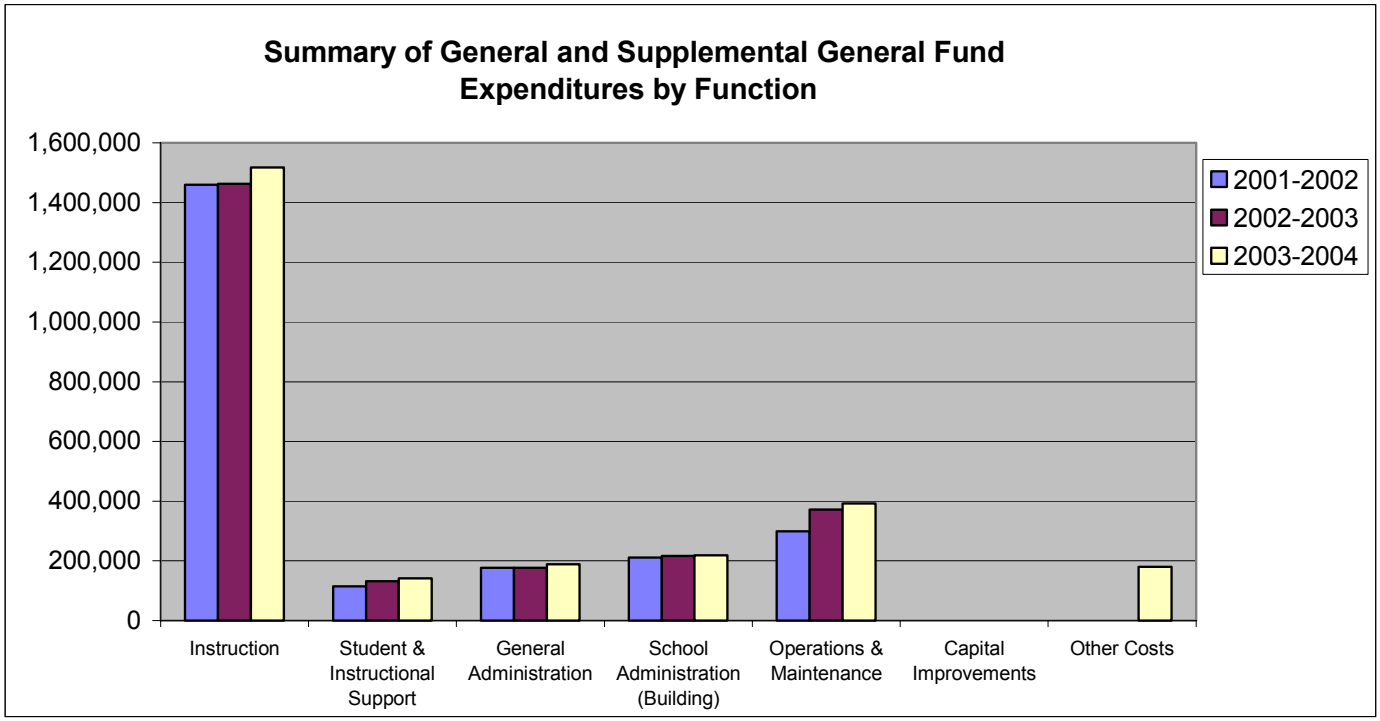
Further definition of what goes into each category:

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



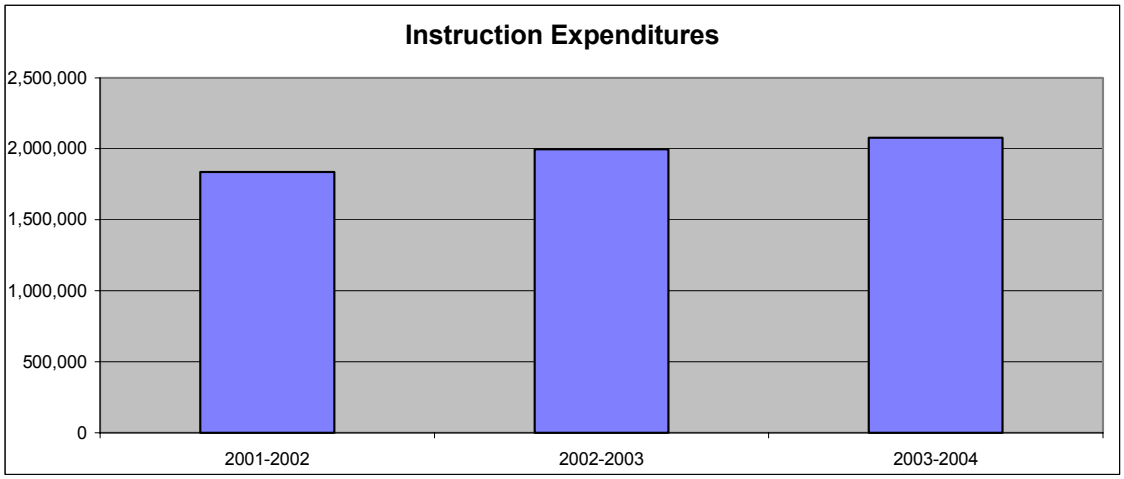
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,459,407	65%	1,462,903	62%	0%	1,517,746	57%	4%
Student & Instructional Support	114,990	5%	131,935	6%	15%	142,050	5%	8%
General Administration	176,312	8%	176,924	7%	0%	188,558	7%	7%
School Administration (Building)	210,762	9%	216,774	9%	3%	219,439	8%	1%
Operations & Maintenance	298,667	13%	372,112	16%	25%	392,839	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	180,400	7%	0%
Total Expenditures	2,260,138	100%	2,360,648	100%	4%	2,641,032	100%	12%
Amount per Pupil	$5,788		$6,201		7%	$7,043		14%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,408,741		1,417,161	1%		1,467,746	4%
Federal Funds	129,775		102,739	-21%		99,316	-3%
Supplemental General	50,666		45,742	-10%		50,000	9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,629		685	-74%		0	-100%
Driver Education	4,778		4,316	-10%		10,136	135%
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	192,687		378,455	96%		405,000	7%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	47,000		47,000	0%		47,000	0%
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	1,836,276		1,996,098	9%		2,079,198	4%
Enrollment (FTE)*	390.5		380.7	-3%		375.0	-1%
Amount per Pupil	4,702		5,243	12%		5,545	6%
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	1,836,276		1,996,098	9%		2,079,198	4%



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.

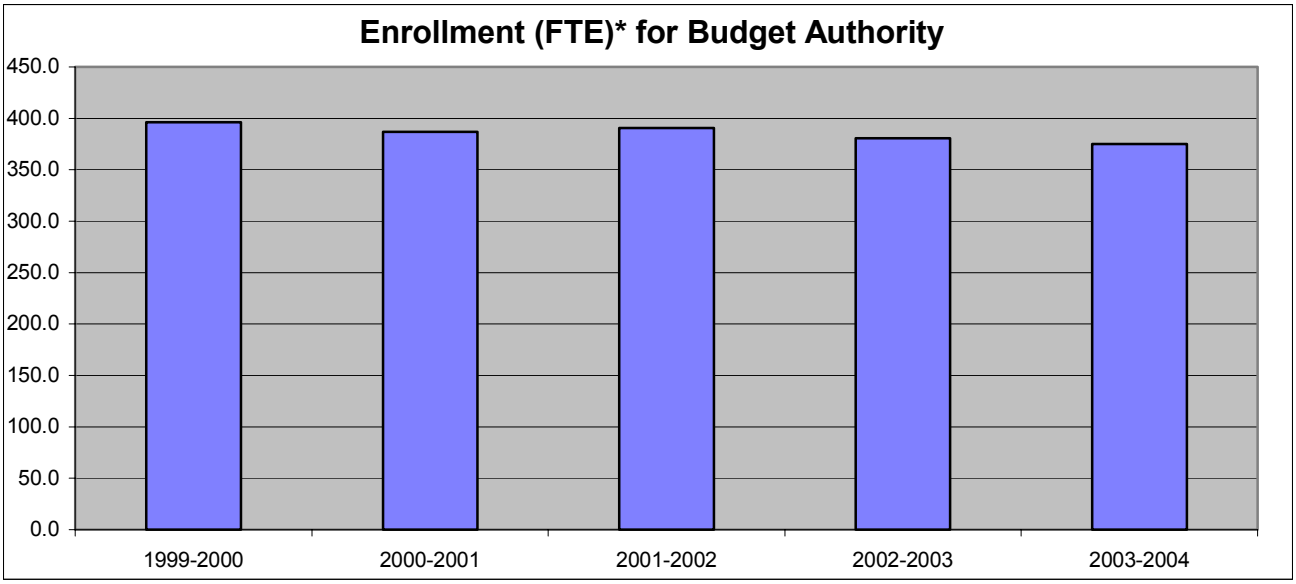
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

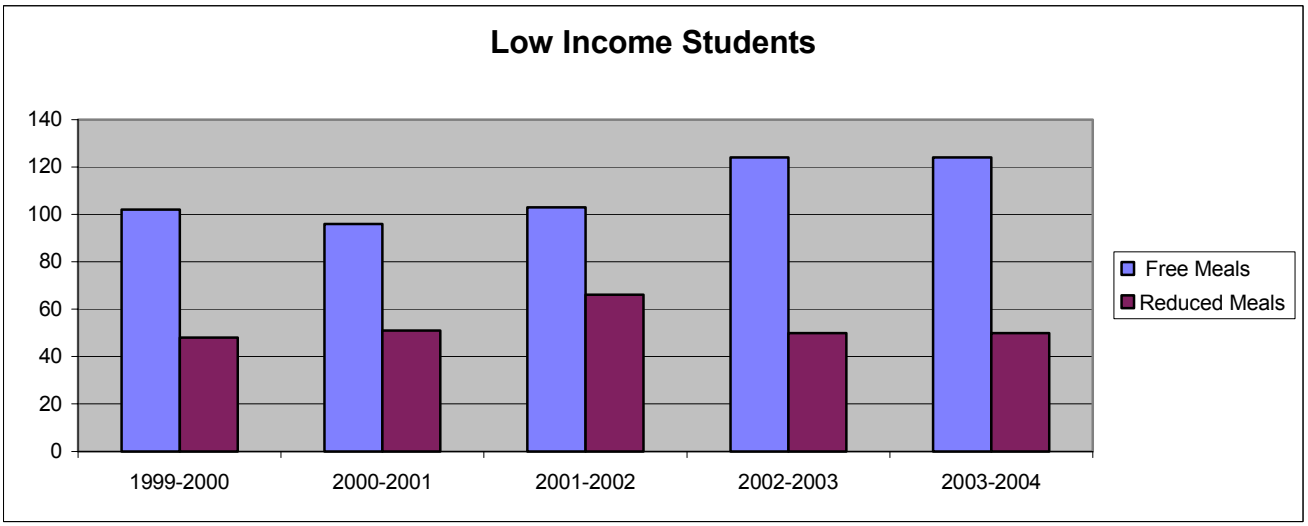
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,784,837	393	2,367,196	0		0	417,248
Supplemental General	421,903	12,853	71,513				337,537
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	145,000	183,588		0	0	55,503	103,204
Driver Training	12,736	9,086	1,650		0	0	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	191,765	22,445	2,595	81,208	0	10,000	75,517
Professional Development	10,800	14,053	0	0	0	5,000	0
Parent Education Program	10,000	0	0	0	0	10,000	0
Summer School	0	0		0	0	0	0
Special Education	442,502	71,687	0	5,000	0	438,205	0
Vocational Education	47,000			0	0	47,000	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	347,822	255,833	59,125		100		358,475
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	99,316	578	xxxxxxxxxxx	98,738	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,513,681	570,516	2,502,079	184,946	100	565,708	1,293,981
Less Transfers	565,708						
TOTAL Budget Expenditures	$3,947,973						

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)*	396.1	386.8	-2%	390.5	1%	380.7	-3%	375.0	-1%
Number of Students - Free Meals	102	96	-6%	103	7%	124	20%	124	0%
Number of Students - Reduced Meals	48	51	6%	66	29%	50	-24%	50	0%

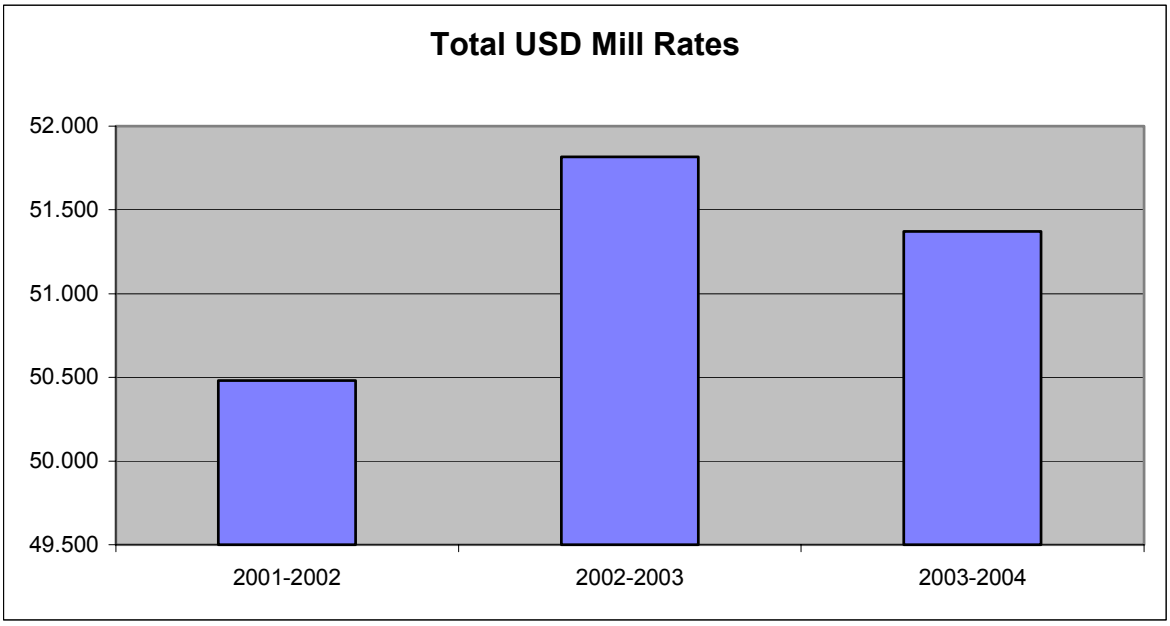




*FTE for state aid and budget authority purposes for general fund.

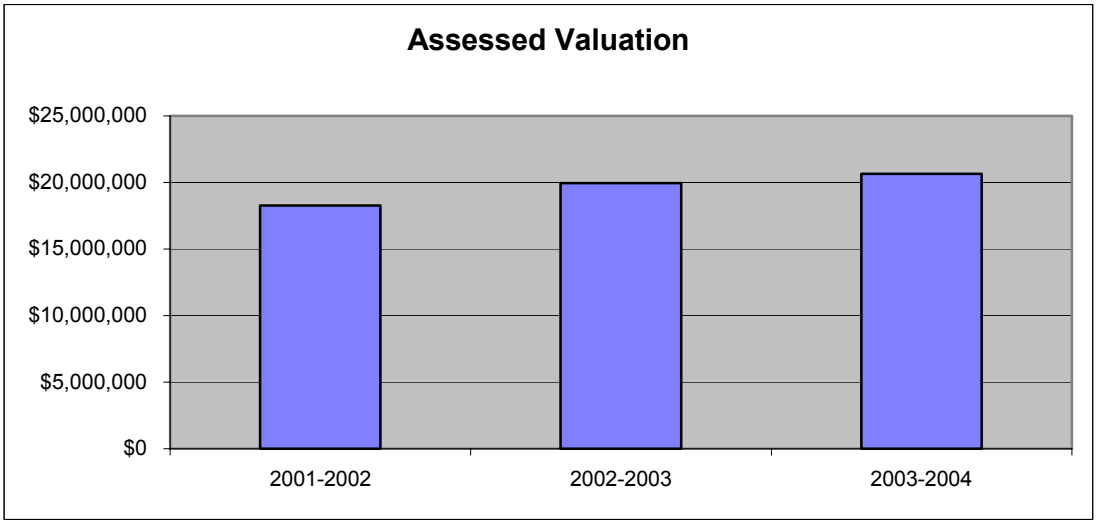
Miscellaneous Information
Mill Rates by Fund

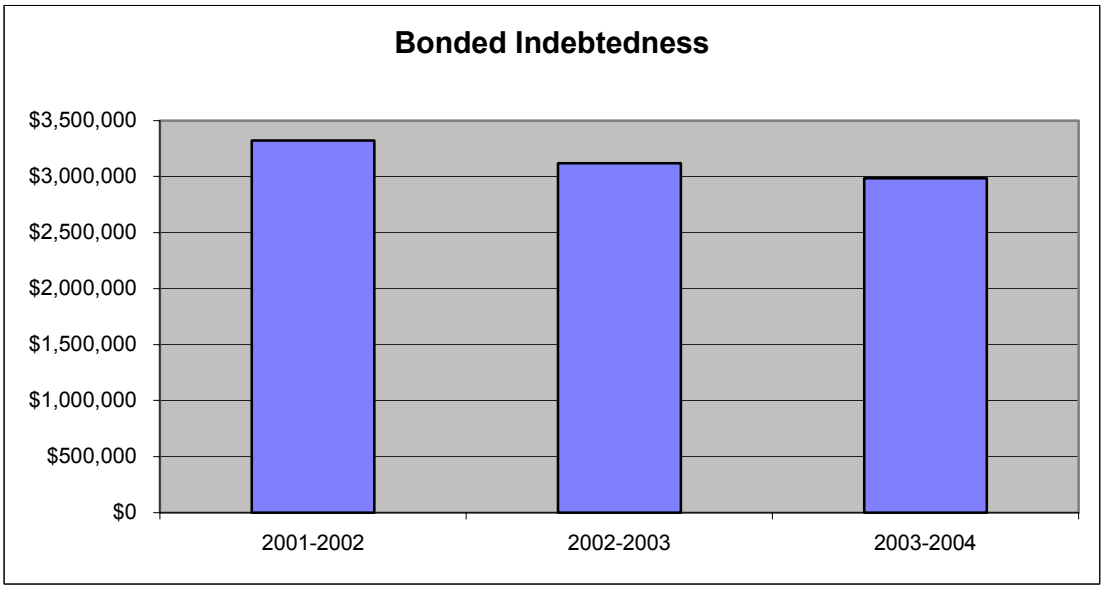
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.281	15.138	12.934
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.200	12.680	14.437
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	**50.481**	**51.818**	**51.371**
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	$18,264,850	$19,955,459	$20,650,151
Bonded Indebtedness	3,320,000	3,120,000	2,985,000





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AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	198,785	66,262	3.0	200,463	66,821
Teachers (Full Time)	30.0	1,126,697	37,557	26.0	968,095	37,234
Other Certified (Licensed) Personnel	4.5	167,683	37,263	7.9	290,807	36,811
Classified Personnel	21.7	498,896	22,991	19.8	468,000	23,636
Substitutes/Temporary Help	XXXXX	63,889	XXXXXXXXXXX	XXXXX	64,000	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