Budget at a Glance

2003 - 2004

USD #326 Logan

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USD# 326

Summary of Total Expenditures By Function
(All Funds)

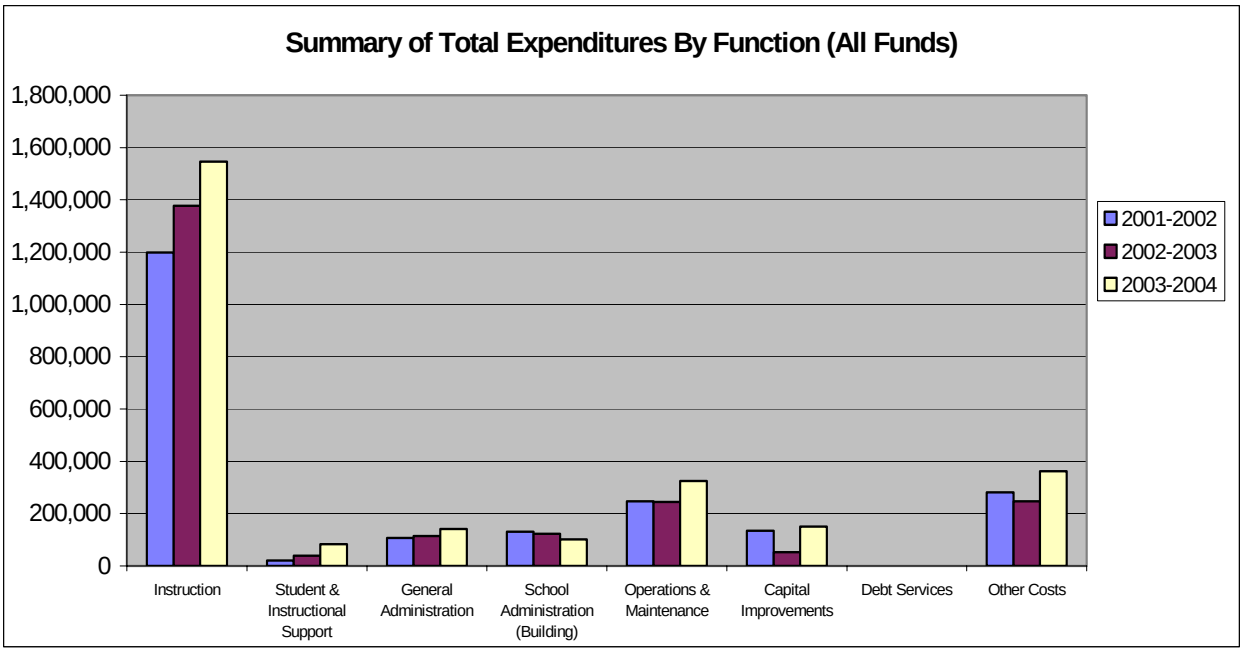
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,199,106	57%	1,377,246	63%	15%	1,546,275	57%	12%
Student & Instructional Support	20,656	1%	38,753	2%	88%	83,628	3%	116%
General Administration	107,127	5%	113,676	5%	6%	141,548	5%	25%
School Administration (Building)	130,692	6%	123,249	6%	-6%	101,447	4%	-18%
Operations & Maintenance	247,186	12%	245,010	11%	-1%	324,800	12%	33%
Capital Improvements	134,681	6%	51,976	2%	-61%	150,000	6%	189%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	281,569	13%	247,013	11%	-12%	361,649	13%	46%
Total Expenditures	2,121,017	100%	2,196,923	100%	4%	2,709,347	100%	23%

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.

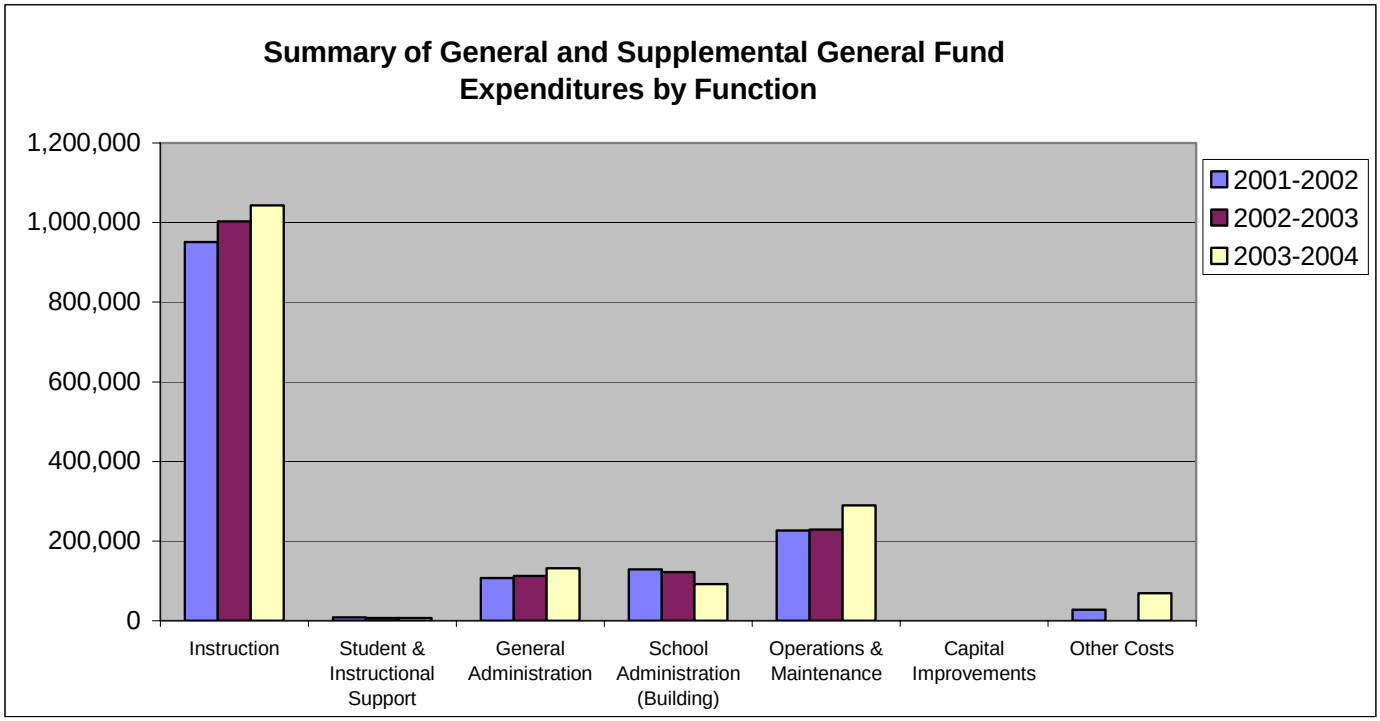
Further definition of what goes into each category:

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



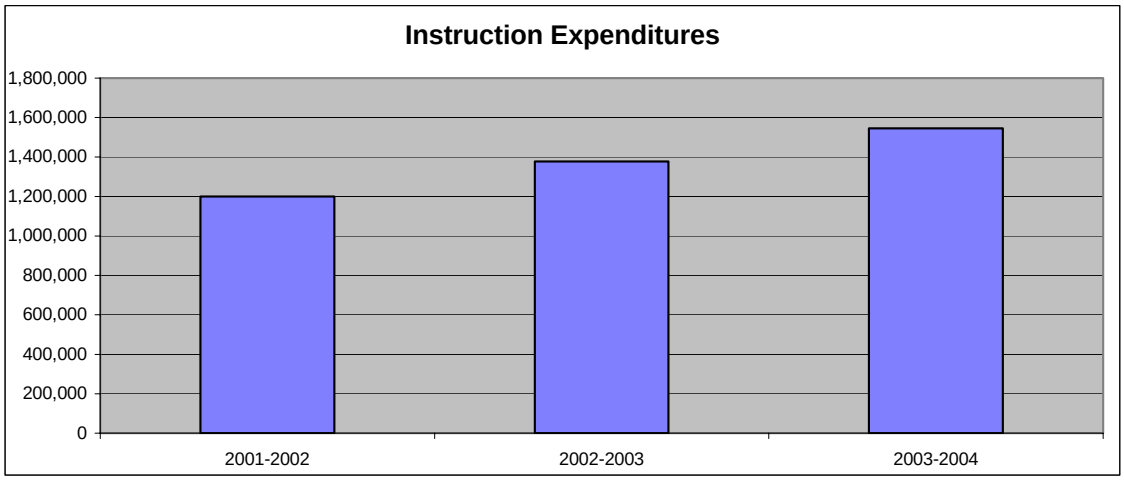
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	951,025	66%	1,003,127	68%	5%	1,043,100	64%	4%
Student & Instructional Support	7,952	1%	6,570	0%	-17%	6,800	0%	4%
General Administration	107,127	7%	112,519	8%	5%	131,548	8%	17%
School Administration (Building)	129,142	9%	122,289	8%	-5%	91,447	6%	-25%
Operations & Maintenance	226,695	16%	228,974	16%	1%	289,400	18%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	27,265	2%	0	0%	-100%	69,200	4%	0%
Total Expenditures	1,449,206	100%	1,473,479	100%	2%	1,631,495	100%	11%
Amount per Pupil	$6,725		$7,442		11%	$7,844		5%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	951,025		1,003,127	5%		1,043,100	4%
Federal Funds	46,371		44,589	-4%		46,900	5%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		6,318	0%		20,000	217%
Driver Education	3,441		4,136	20%		19,290	366%
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	5,389		5,146	-5%		6,905	34%
Special Education	174,585		295,156	69%		400,080	36%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	15,480		12,748	-18%		10,000	-22%
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	2,815		6,026	114%			
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	1,199,106		1,377,246	15%		1,546,275	12%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	5,564		6,956	25%		7,434	7%
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	1,199,106		1,377,246	15%		1,546,275	12%



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.

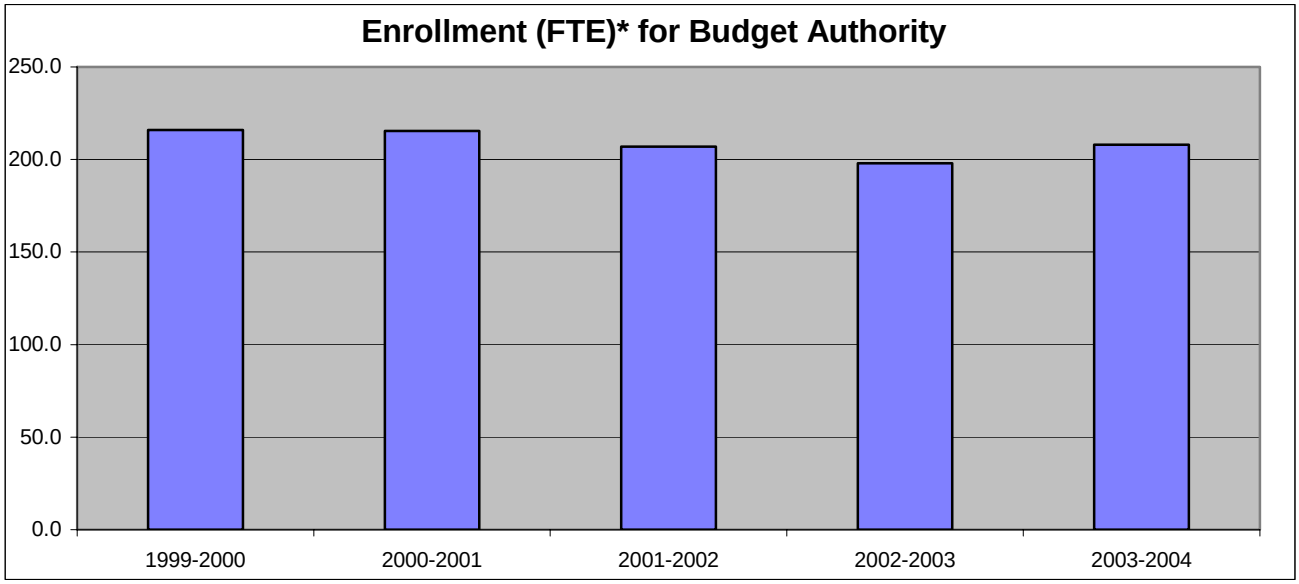
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

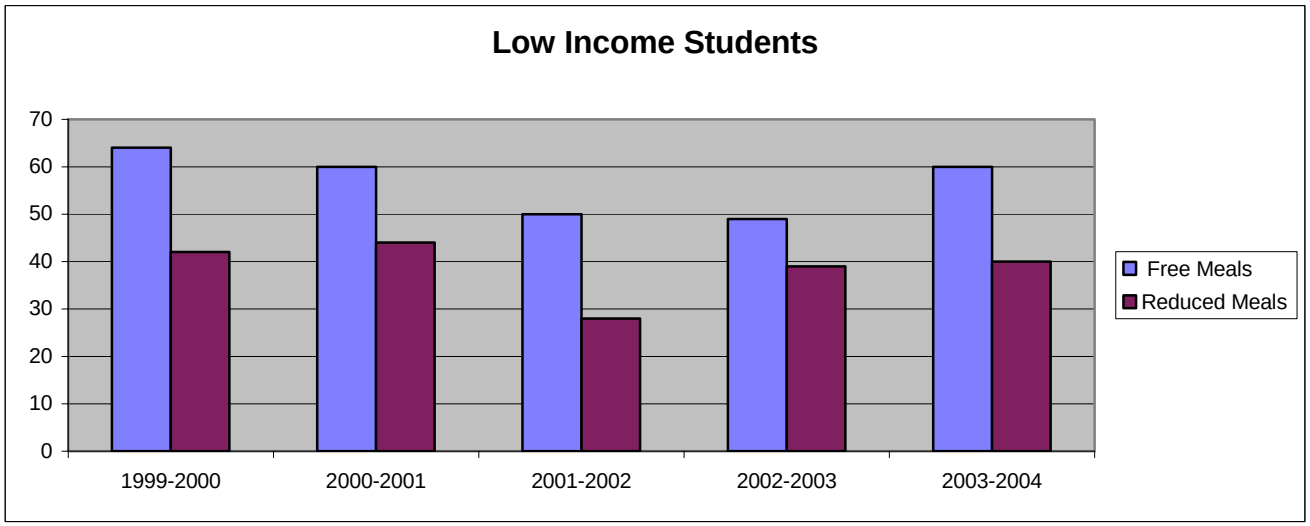
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,727,534	1,299	1,485,950	0		0	240,285
Supplemental General	122,334	334	22,289				99,711
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	374,231	287,103		0	20,000	24,436	42,692
Driver Training	20,490	19,215	1,275		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	150,413	30,344	1,386	43,529	0	37,334	37,820
Professional Development	23,366	13,366	0	0	0	10,000	0
Parent Education Program	4,184	4,184	0	0	0	0	0
Summer School	19,120	12,120		0	0	4,000	3,000
Special Education	412,085	179,482	0	0	0	132,603	100,000
Vocational Education	10,000			0	0	10,000	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	63,963	0	xxxxxxxxxxx	63,963	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,927,720	547,447	1,510,900	107,492	20,000	218,373	523,508
Less Transfers	218,373						
TOTAL Budget Expenditures	$2,709,347						

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)*	216.0	215.5	0%	207.0	-4%	198.0	-4%	208.0	5%
Number of Students - Free Meals	64	60	-6%	50	-17%	49	-2%	60	22%
Number of Students - Reduced Meals	42	44	5%	28	-36%	39	39%	40	3%

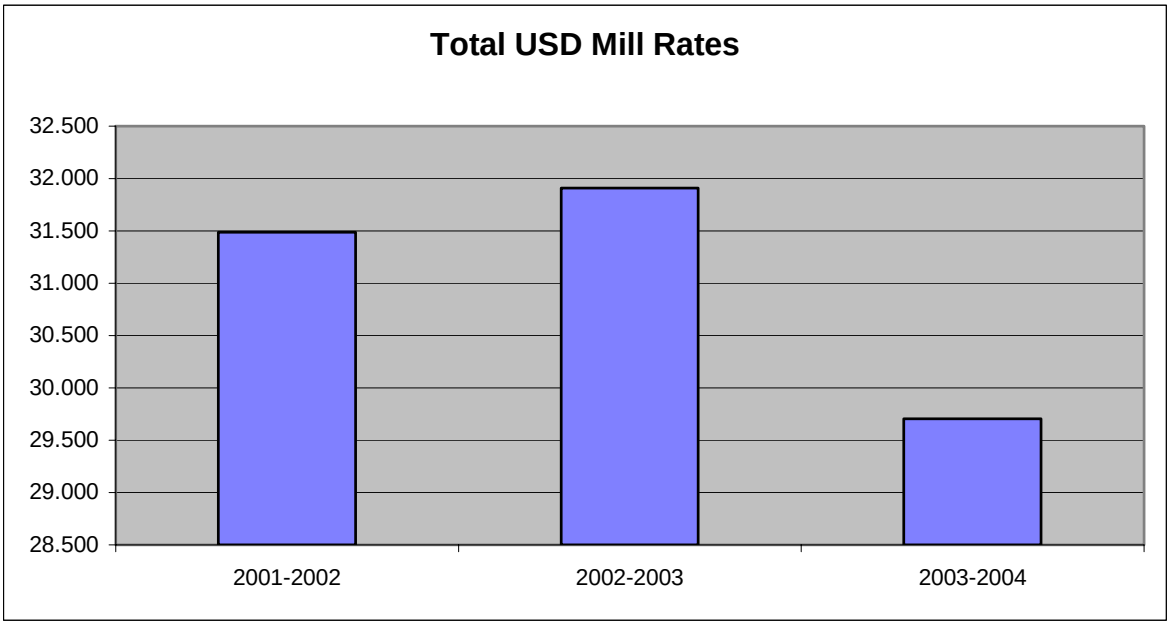




*FTE for state aid and budget authority purposes for general fund.

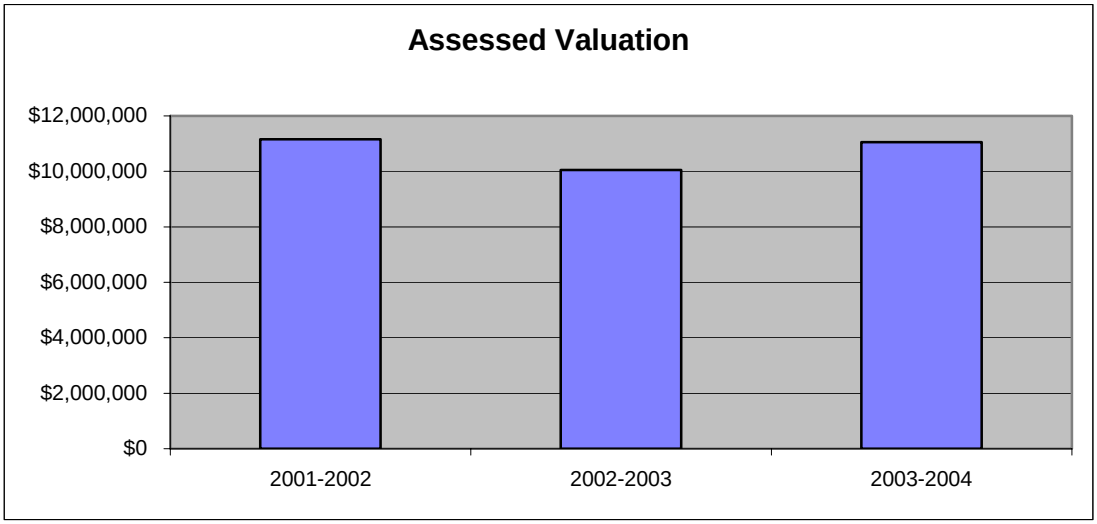
Miscellaneous Information
Mill Rates by Fund

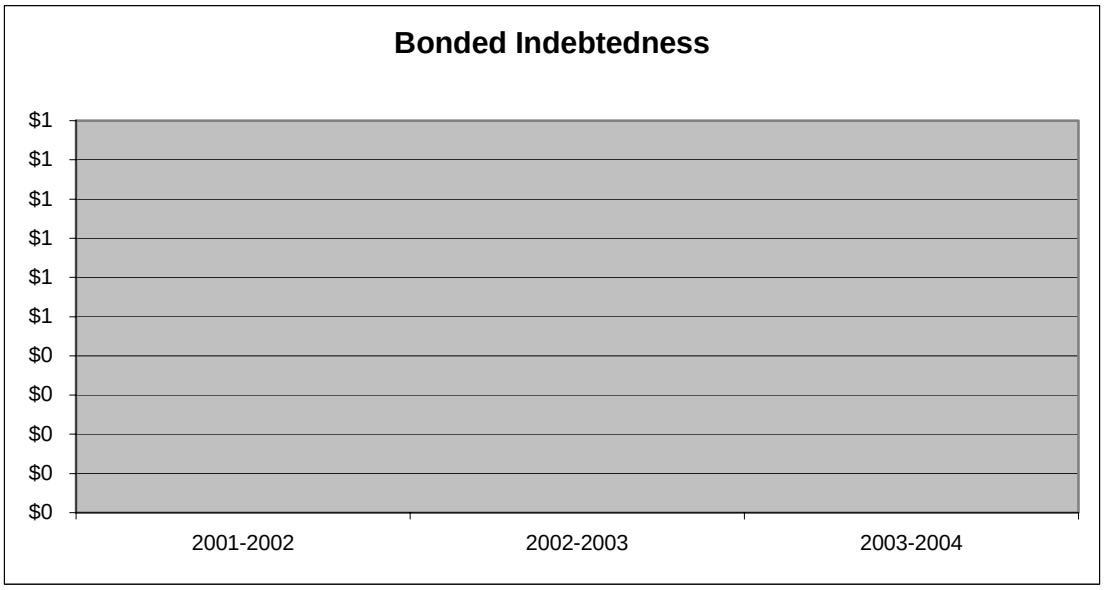
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	7.486	7.910	7.704
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**31.486**	**31.910**	**29.704**
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	$11,152,389	$10,048,549	$11,053,189
Bonded Indebtedness	0	0	0





USD# 326
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	127,828	63,914	1.5	91,495	60,997
Teachers (Full Time)	24.6	820,756	33,364	24.1	867,657	36,002
Other Certified (Licensed) Personnel			0			0
Classified Personnel	10.0	247,887	24,789	10.0	293,771	29,377
Substitutes/Temporary Help	XXXXX	13,896	XXXXXXXXXXX	XXXXX	14,000	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