Budget at a Glance

2003 - 2004

USD 252

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Summary of Total Expenditures By Function
(All Funds)

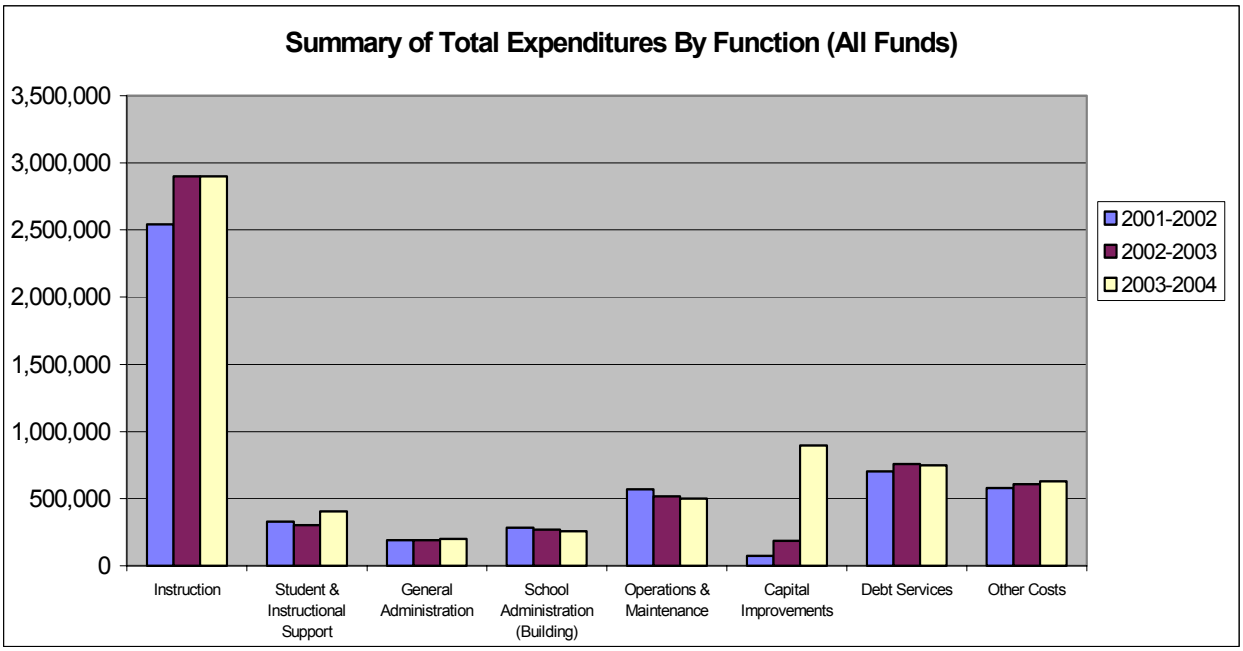
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,540,071	48%	2,899,347	51%	14%	2,899,920	44%	0%
Student & Instructional Support	329,767	6%	304,322	5%	-8%	405,408	6%	33%
General Administration	190,971	4%	191,194	3%	0%	200,750	3%	5%
School Administration (Building)	282,923	5%	270,770	5%	-4%	256,100	4%	-5%
Operations & Maintenance	570,156	11%	517,915	9%	-9%	500,723	8%	-3%
Capital Improvements	74,970	1%	185,524	3%	147%	895,000	14%	382%
Debt Services	701,192	13%	757,679	13%	8%	749,018	11%	-1%
Other Costs	580,554	11%	606,229	11%	4%	628,927	10%	4%
Total Expenditures	5,270,604	100%	5,732,980	100%	9%	6,535,846	100%	14%

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.

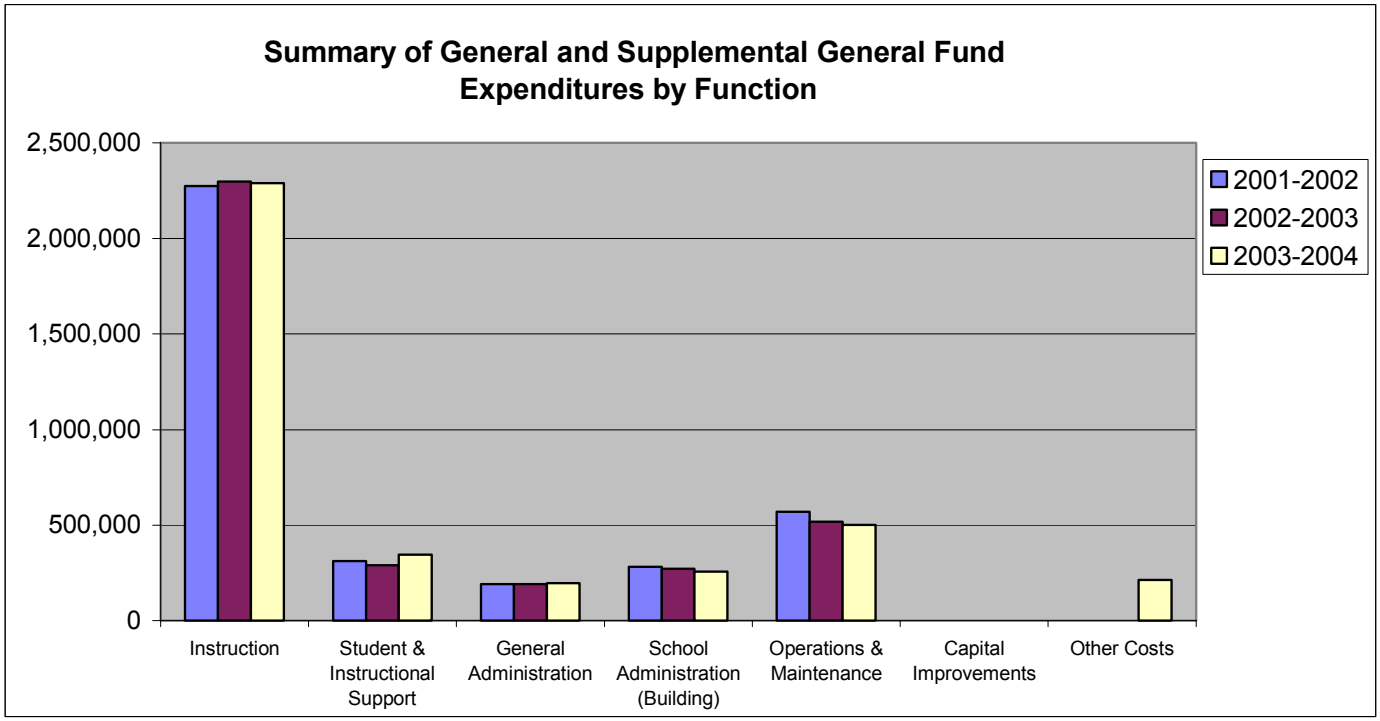
Further definition of what goes into each category:

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



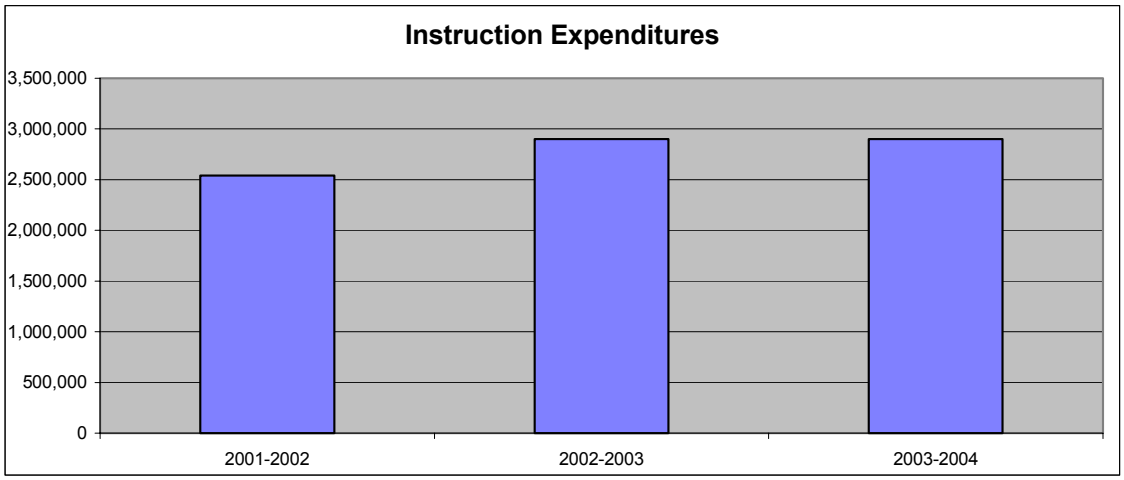
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,274,829	63%	2,297,696	64%	1%	2,289,768	60%	0%
Student & Instructional Support	312,260	9%	289,825	8%	-7%	345,842	9%	19%
General Administration	190,971	5%	191,194	5%	0%	195,750	5%	2%
School Administration (Building)	282,923	8%	270,770	8%	-4%	256,100	7%	-5%
Operations & Maintenance	570,156	16%	517,915	15%	-9%	500,723	13%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	212,750	6%	0%
Total Expenditures	3,631,139	100%	3,567,400	100%	-2%	3,800,933	100%	7%
Amount per Pupil	$5,972		$6,140		3%	$6,787		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,274,829		2,297,696	1%		2,289,768	0%
Federal Funds	63,359		88,050	39%		91,613	4%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	12,428		24,892	100%		16,000	-36%
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		4,032	0%		8,233	104%
Special Education	145,813		427,532	193%		439,306	3%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	36,272		40,806	13%		55,000	35%
Gifts/Grants	0		10,470	0%		0	-100%
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	7,370		5,869	-20%			
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	2,540,071		2,899,347	14%		2,899,920	0%
Enrollment (FTE)*	608.0		581.0	-4%		560.0	-4%
Amount per Pupil	4,178		4,990	19%		5,178	4%
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	2,540,071		2,899,347	14%		2,899,920	0%



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.

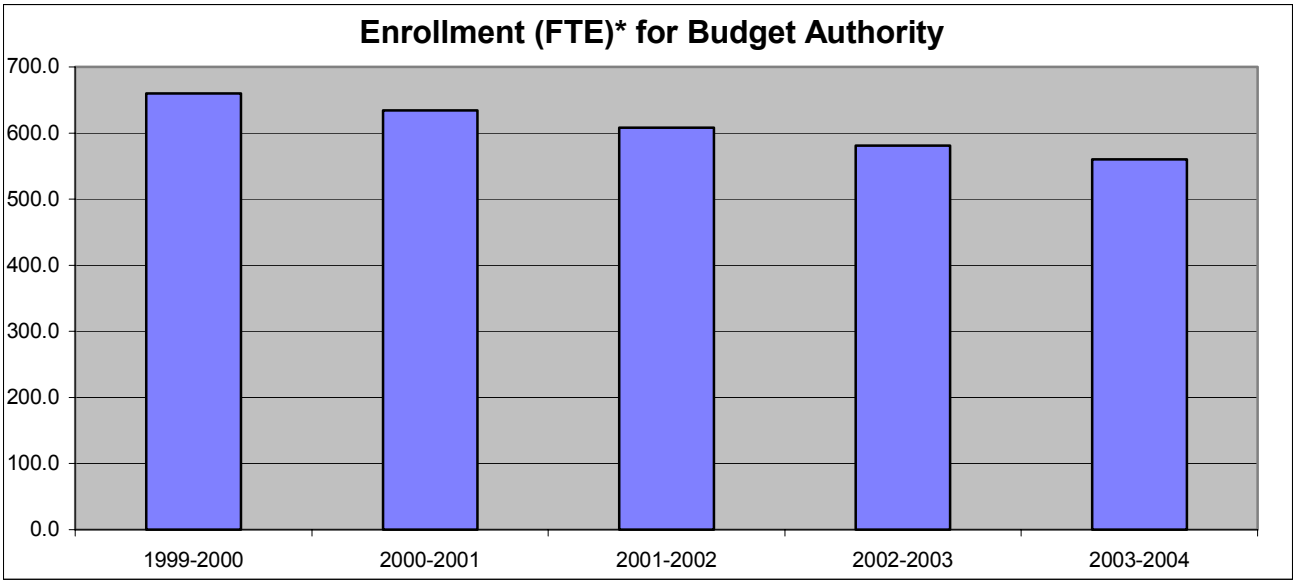
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

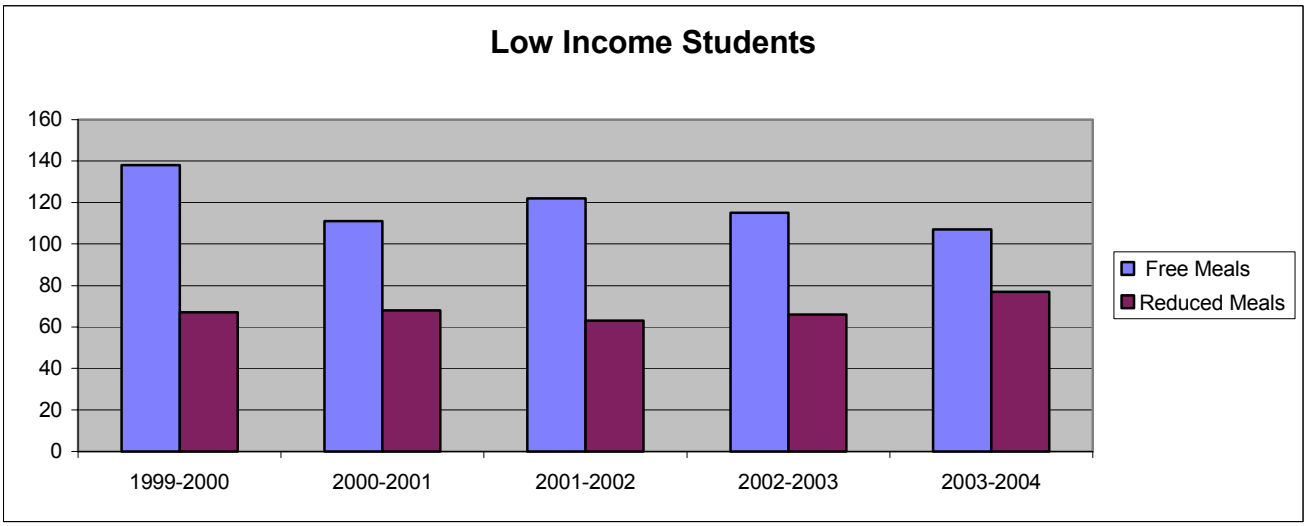
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,071,988	103	3,467,589	0		0	604,296
Supplemental General	279,875	5,329	87,097				187,449
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	950,000	945,723			25,000	0	101,741
Driver Training	16,000	3,713	2,925			5,000	7,500
Extraordinary School Program	0	0			0	0	0
Food Service	359,049	51,726	3,691	97,084		80,000	126,548
Professional Development	5,421	5,421	0			0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	8,233	8,233		0	0	0	0
Special Education	496,434	85,504	0	0	0	410,930	0
Vocational Education	55,000			0	0	55,000	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	749,018	249,403	187,205				753,742
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	95,758	0	xxxxxxxxxxx	95,758	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,086,776	1,355,155	3,748,507	192,842	25,000	550,930	1,781,276
Less Transfers	550,930						
TOTAL Budget Expenditures	$6,535,846						

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)*	659.7	634.1	-4%	608.0	-4%	581.0	-4%	560.0	-4%
Number of Students - Free Meals	138	111	-20%	122	10%	115	-6%	107	-7%
Number of Students - Reduced Meals	67	68	1%	63	-7%	66	5%	77	17%

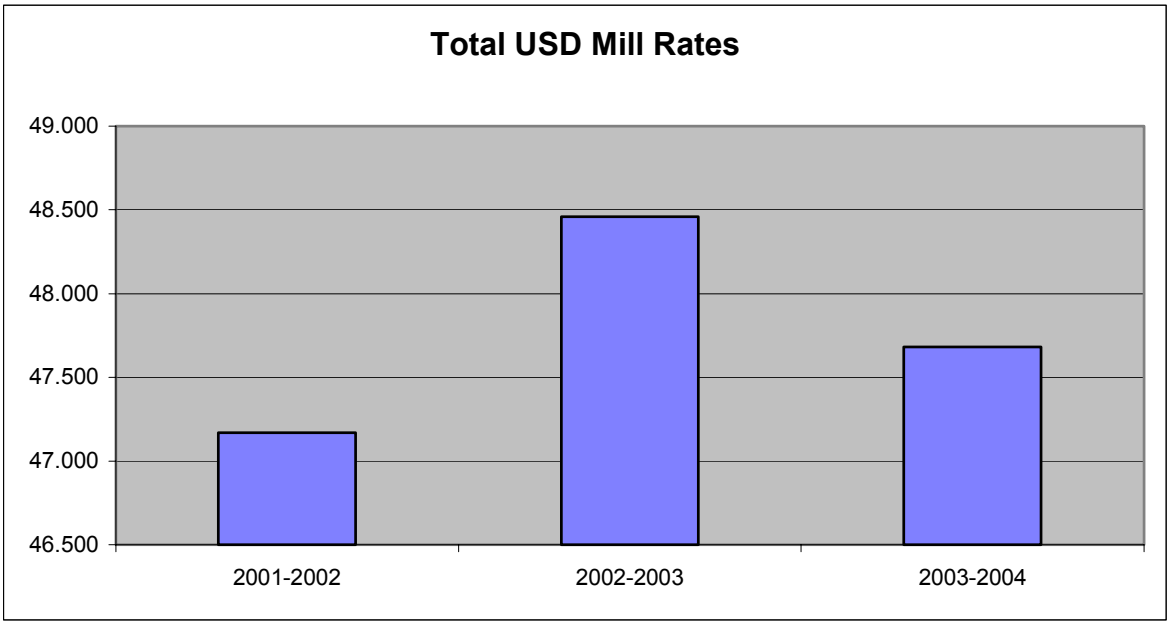




*FTE for state aid and budget authority purposes for general fund.

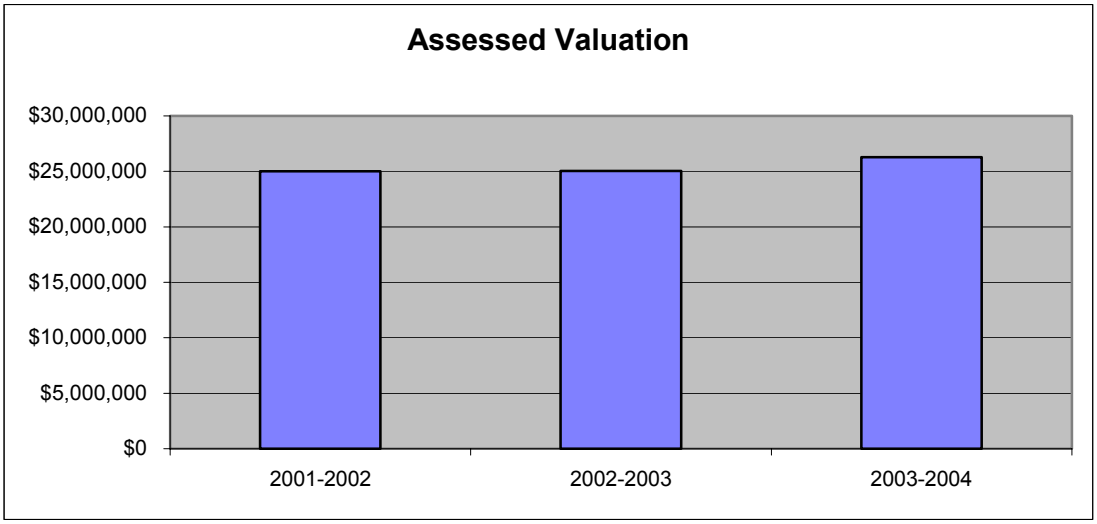
Miscellaneous Information
Mill Rates by Fund

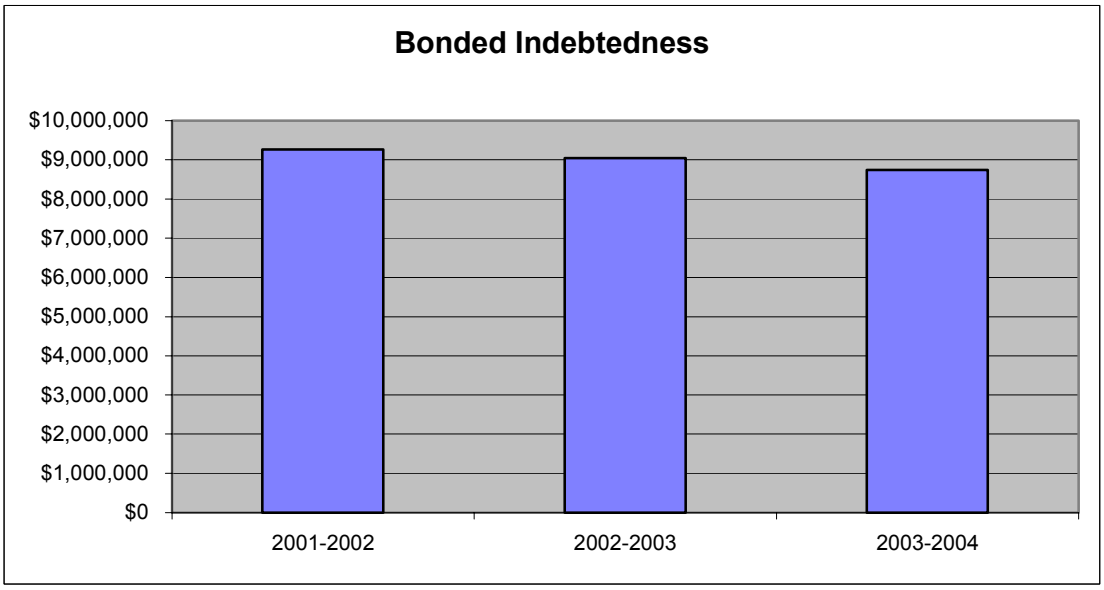
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	3.393	4.912	5.476
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	19.776	19.548	20.204
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	**47.169**	**48.460**	**47.680**
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	1.000	1.000	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$25,003,311	$25,027,759	$26,274,761
Bonded Indebtedness	9,265,000	9,040,000	8,740,000





USD# 252
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	230,559	57,640	3.0	214,452	71,484
Teachers (Full Time)	57.7	2,122,959	36,793	56.5	2,121,404	37,547
Other Certified (Licensed) Personnel			0			0
Classified Personnel	30.3	594,894	19,633	28.2	580,750	20,594
Substitutes/Temporary Help	XXXXX		XXXXXXXXXXX	XXXXX		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