Budget at a Glance

2003 - 2004

Russell County USD #407

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USD# 407

Summary of Total Expenditures By Function
(All Funds)

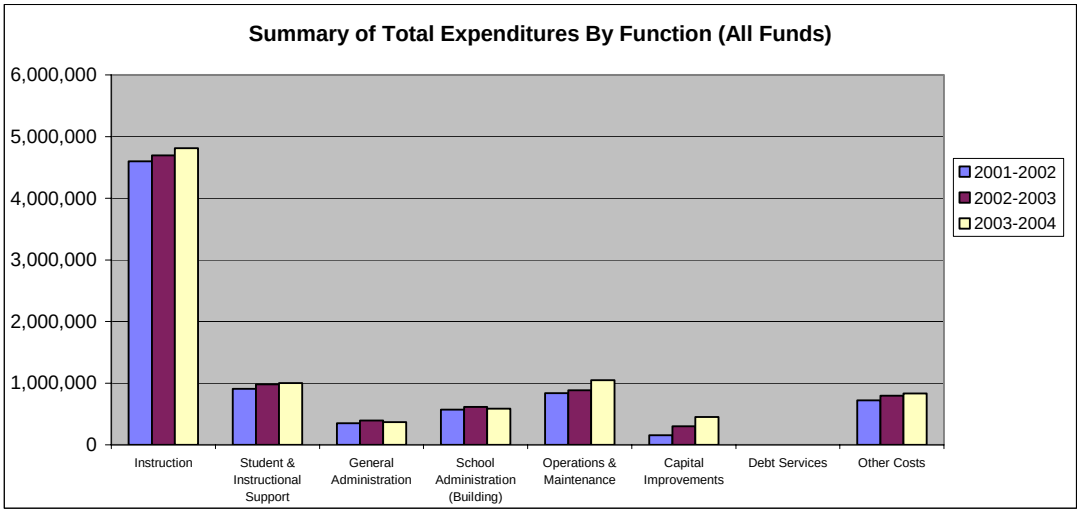
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,600,199	57%	4,694,604	54%	2%	4,812,491	53%	3%
Student & Instructional Support	907,322	11%	979,482	11%	8%	1,001,702	11%	2%
General Administration	347,760	4%	393,427	5%	13%	367,685	4%	-7%
School Administration (Building)	567,632	7%	613,026	7%	8%	583,189	6%	-5%
Operations & Maintenance	838,077	10%	883,744	10%	5%	1,047,368	12%	19%
Capital Improvements	156,946	2%	298,441	3%	90%	450,000	5%	51%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	722,876	9%	798,466	9%	10%	829,302	9%	4%
Total Expenditures	8,140,812	100%	8,661,190	100%	6%	9,091,737	100%	5%

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.

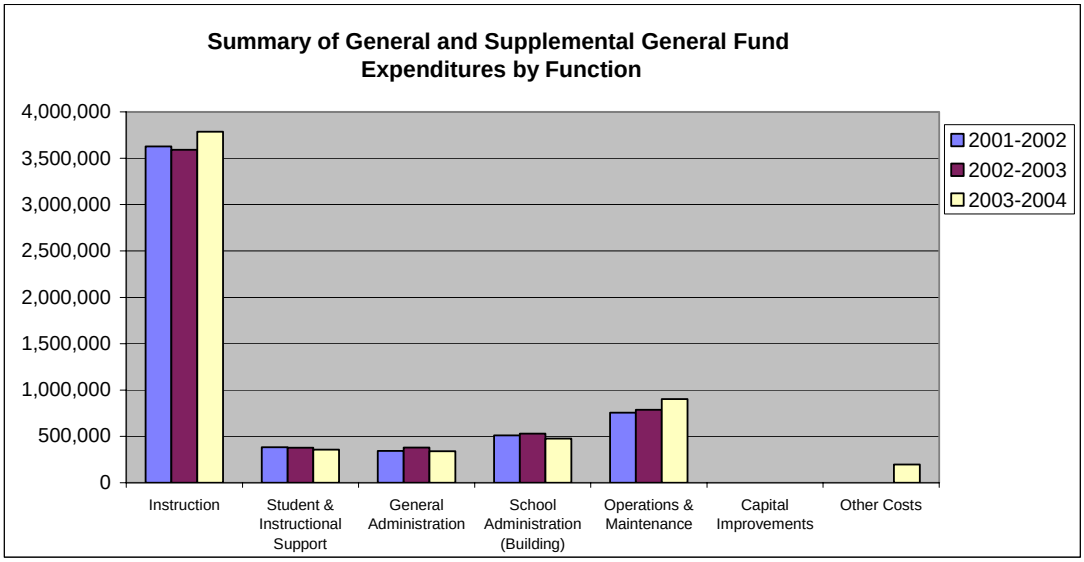
Further definition of what goes into each category:

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



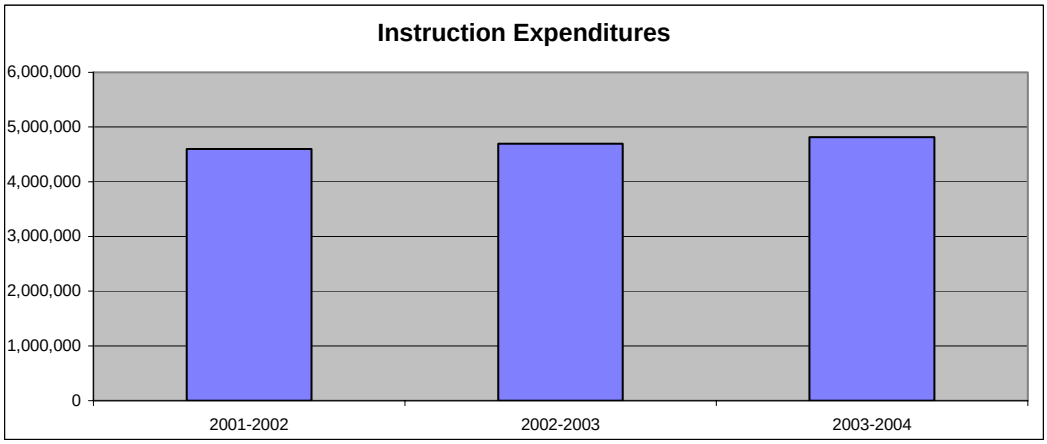
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,626,754	65%	3,591,435	63%	-1%	3,786,550	62%	5%
Student & Instructional Support	382,570	7%	376,551	7%	-2%	357,640	6%	-5%
General Administration	342,666	6%	380,885	7%	11%	340,300	6%	-11%
School Administration (Building)	510,334	9%	529,415	9%	4%	475,581	8%	-10%
Operations & Maintenance	754,600	13%	786,624	14%	4%	902,765	15%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	196,984	3%	0%
Total Expenditures	5,616,924	100%	5,664,910	100%	1%	6,059,820	100%	7%
Amount per Pupil	$5,374		$5,572		4%	$6,096		9%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	3,626,754		3,591,435	-1%		3,335,168	-7%
Federal Funds	328,655		371,438	13%		251,262	-32%
Supplemental General	0		0	0%		451,382	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		63,974	0%		75,000	17%
Driver Education	23,962		27,821	16%		29,852	7%
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	466,181		463,305	-1%		527,120	14%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	127,000		150,000	18%		142,707	-5%
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	27,647		26,631	-4%			
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	4,600,199		4,694,604	2%		4,812,491	3%
Enrollment (FTE)*	1,045.2		1,016.7	-3%		994.0	-2%
Amount per Pupil	4,401		4,617	5%		4,842	5%
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	4,600,199		4,694,604	2%		4,812,491	3%



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.

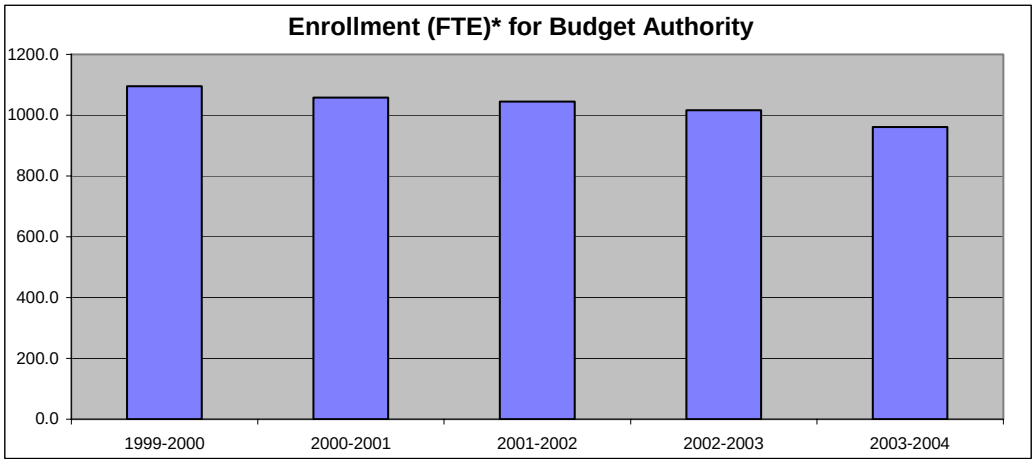
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

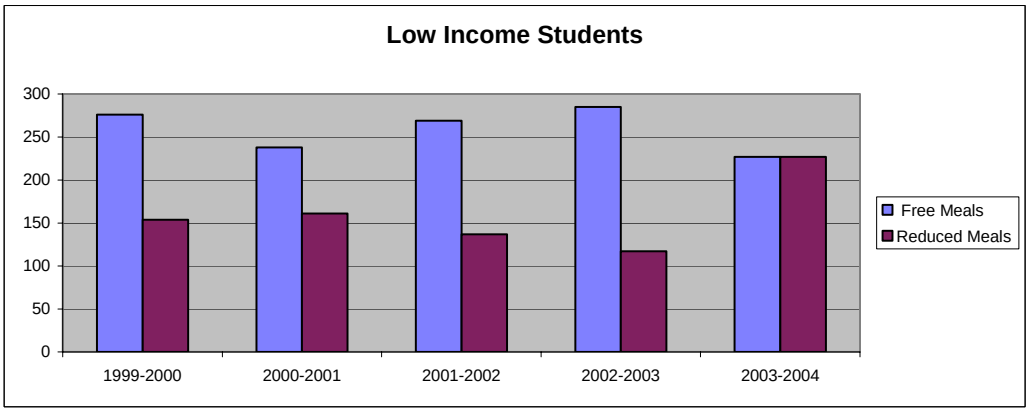
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,096,973	1,974	5,124,158	0		0	970,841
Supplemental General	1,089,089	41,344	228,927				818,818
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	905,000	1,270,309		0	0	60,000	252,277
Driver Training	29,852	48,052	4,125		0	10,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	534,979	158,123	6,289	172,880	0	100,000	167,934
Professional Development	2,759	2,759	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,125,890	362,355	0	0	0	763,535	0
Vocational Education	142,707			0	0	142,707	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	290,730	-3,893	xxxxxxxxxxx	294,623	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	10,217,979	1,881,023	5,363,499	467,503	0	1,076,242	2,209,870
Less Transfers	1,076,242						
TOTAL Budget Expenditures	$9,141,737						

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)*	1,095.5	1,058.0	-3%	1,045.2	-1%	1,016.7	-3%	961.0	-5%
Number of Students - Free Meals	276	238	-14%	269	13%	285	6%	227	-20%
Number of Students - Reduced Meals	154	161	5%	137	-15%	117	-15%	227	94%

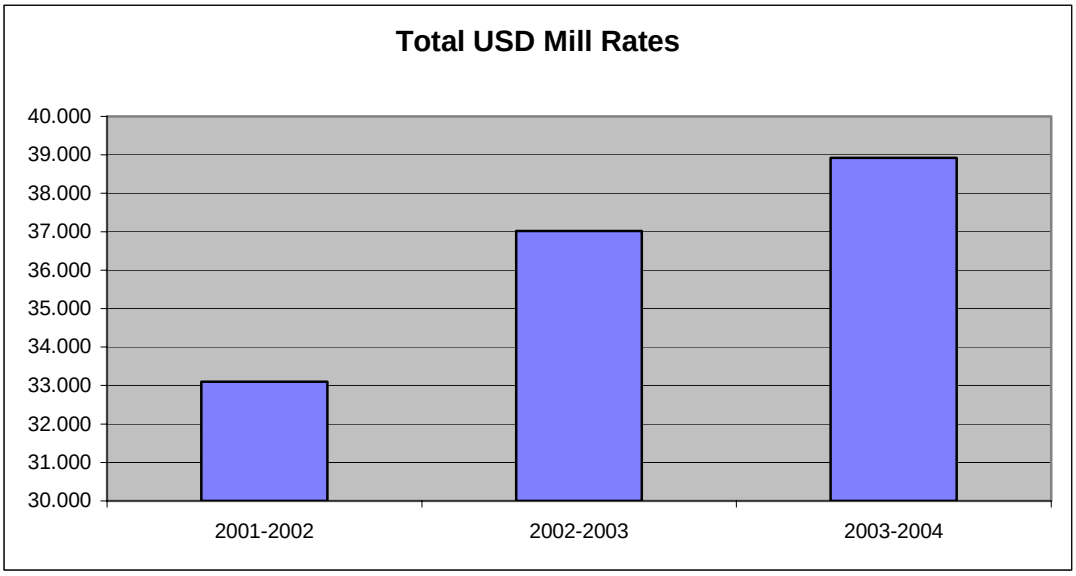




*FTE for state aid and budget authority purposes for general fund.

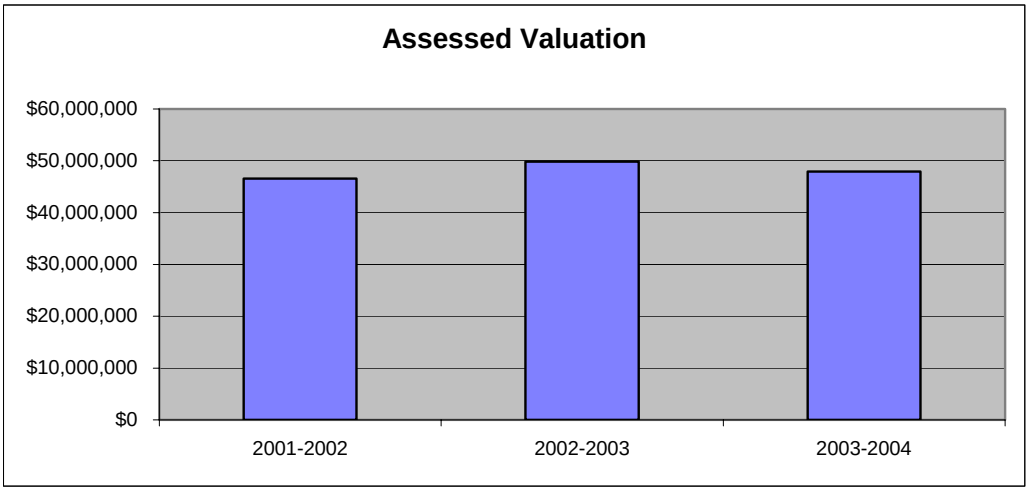
Miscellaneous Information
Mill Rates by Fund

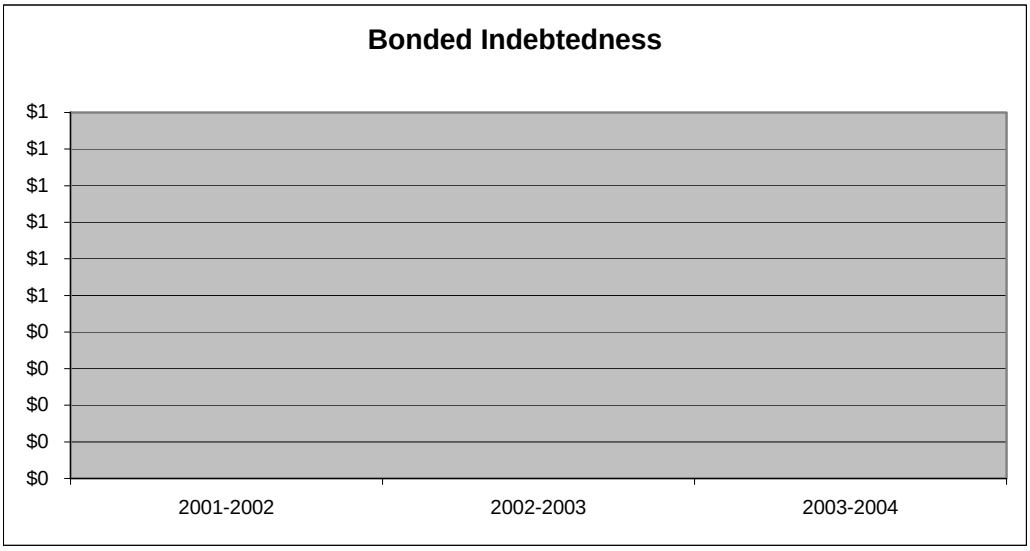
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	9.097	13.022	14.917
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**33.097**	**37.022**	**38.917**
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	$46,542,103	$49,826,275	$47,914,333
Bonded Indebtedness	0	0	0





USD# 407
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	660,689	60,063	9.0	558,353	62,039
Teachers (Full Time)	96.0	3,348,796	34,883	91.5	3,366,878	36,796
Other Certified (Licensed) Personnel	13.0	483,470	37,190	13.0	509,147	39,165
Classified Personnel	60.4	1,204,042	19,934	59.9	1,223,147	20,420
Substitutes/Temporary Help	XXXXX	80,000	XXXXXXXXXXX	XXXXX	80,000	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