Budget at a Glance

2003 - 2004

USD #351-Macksville

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USD# 351

Summary of Total Expenditures By Function
(All Funds)

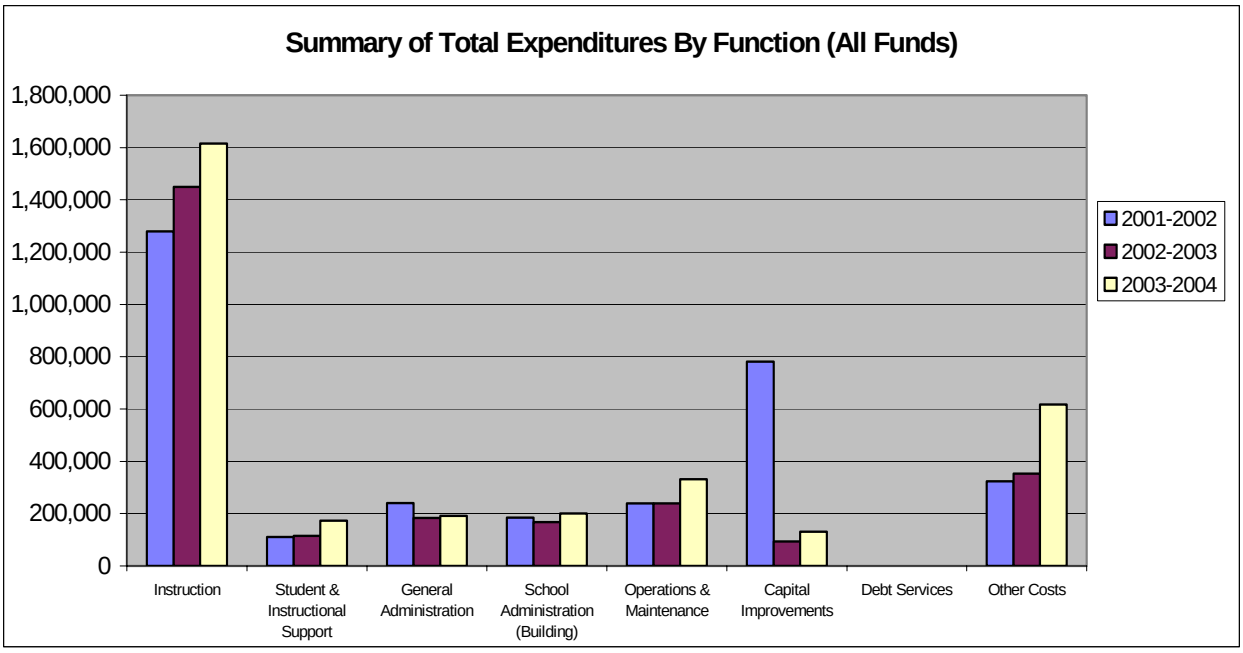
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,279,920	41%	1,448,886	56%	13%	1,615,572	50%	12%
Student & Instructional Support	110,150	3%	115,196	4%	5%	173,032	5%	50%
General Administration	240,448	8%	183,792	7%	-24%	191,555	6%	4%
School Administration (Building)	184,573	6%	166,851	6%	-10%	200,319	6%	20%
Operations & Maintenance	239,053	8%	239,377	9%	0%	331,462	10%	38%
Capital Improvements	781,397	25%	93,387	4%	-88%	130,520	4%	40%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	323,790	10%	353,248	14%	9%	616,650	19%	75%
Total Expenditures	3,159,331	100%	2,600,737	100%	-18%	3,259,110	100%	25%

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.

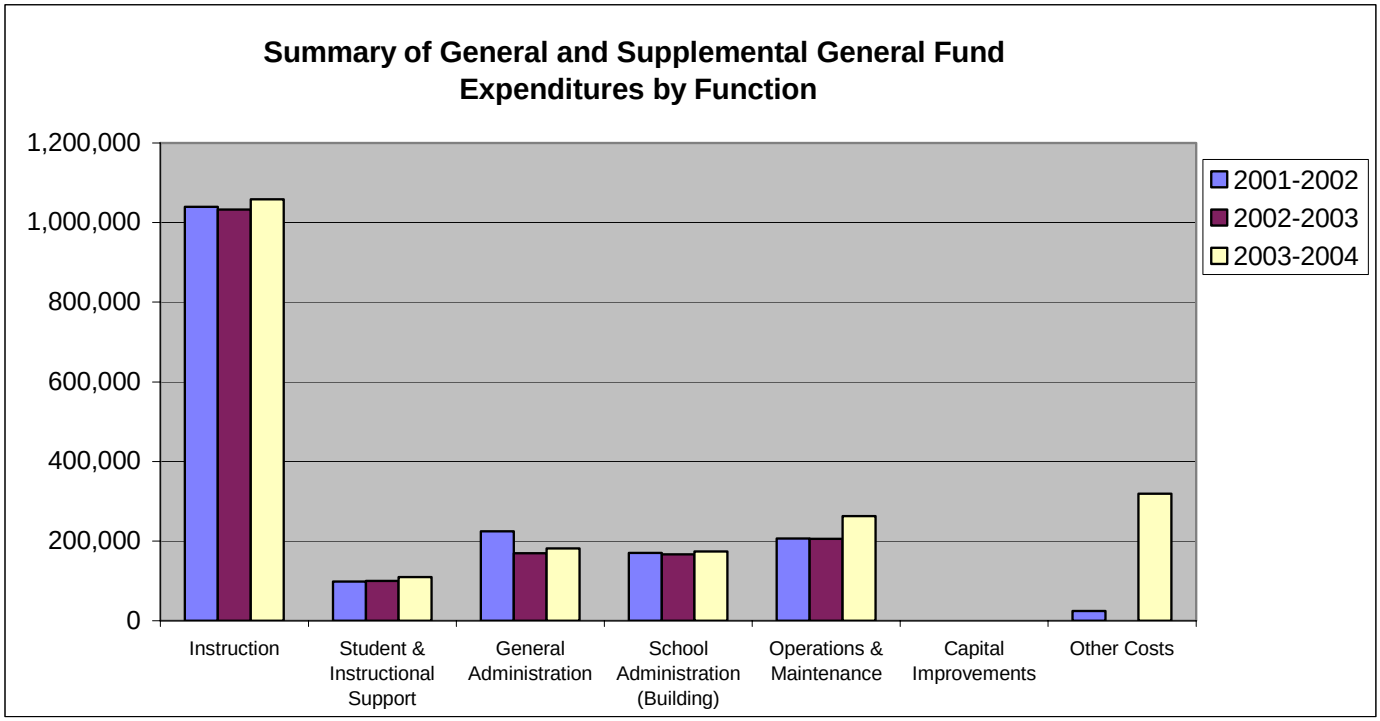
Further definition of what goes into each category:

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



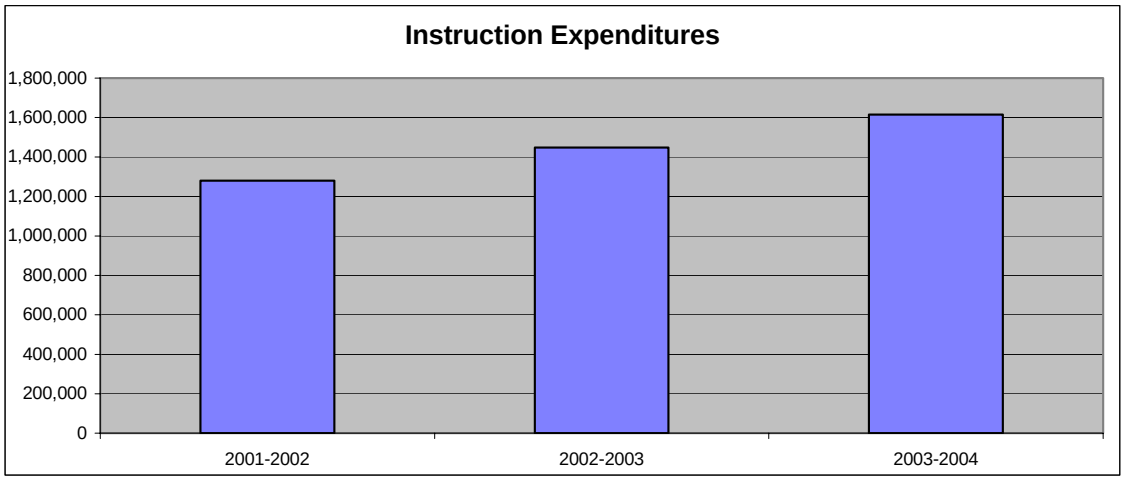
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,039,680	59%	1,032,448	62%	-1%	1,058,825	50%	3%
Student & Instructional Support	98,268	6%	100,176	6%	2%	109,717	5%	10%
General Administration	224,260	13%	169,615	10%	-24%	181,555	9%	7%
School Administration (Building)	170,060	10%	166,851	10%	-2%	173,940	8%	4%
Operations & Maintenance	206,490	12%	206,123	12%	0%	262,900	12%	28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	24,674	1%	0	0%	-100%	318,790	15%	0%
Total Expenditures	1,763,432	100%	1,675,213	100%	-5%	2,105,727	100%	26%
Amount per Pupil	$6,203		$5,892		-5%	$7,389		25%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,039,680		1,032,448	-1%		1,058,825	3%
Federal Funds	85,938		100,842	17%		106,007	5%
Supplemental General	0		0	0%		0	0%
Bilingual Education	36,882		35,865	-3%		11,900	-67%
Capital Outlay	0		0	0%		30,000	0%
Driver Education	2,996		2,910	-3%		5,860	101%
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	83,773		252,075	201%		374,980	49%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	24,491		24,746	1%		28,000	13%
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	6,160		0	-100%			
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	1,279,920		1,448,886	13%		1,615,572	12%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	4,502		5,096	13%		5,669	11%
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	1,279,920		1,448,886	13%		1,615,572	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.

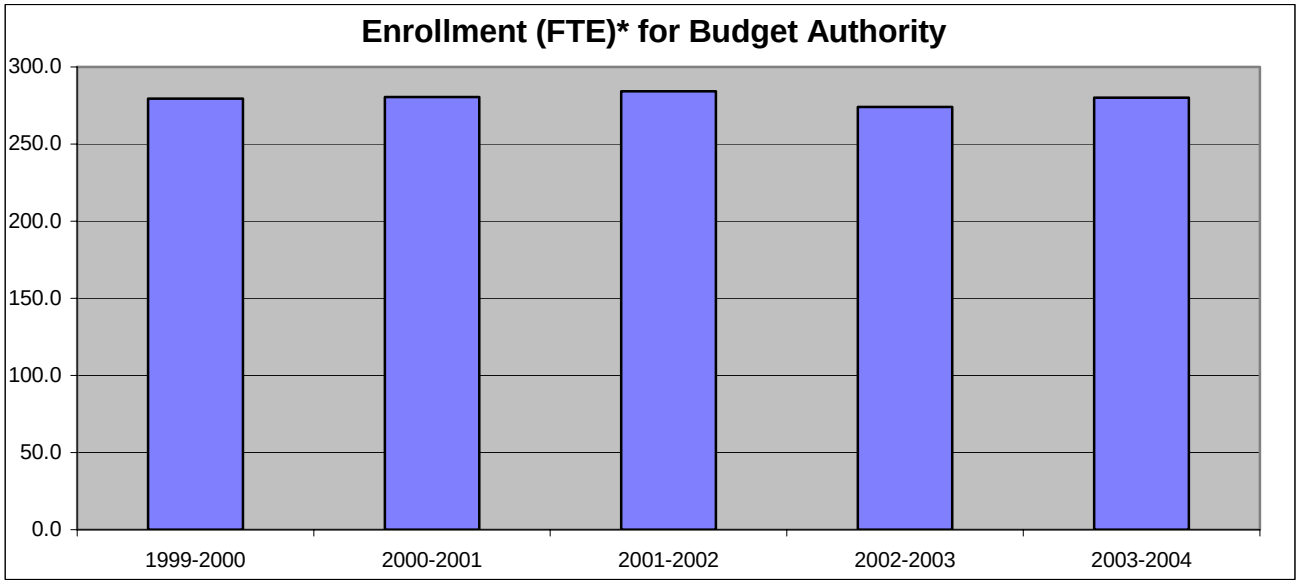
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

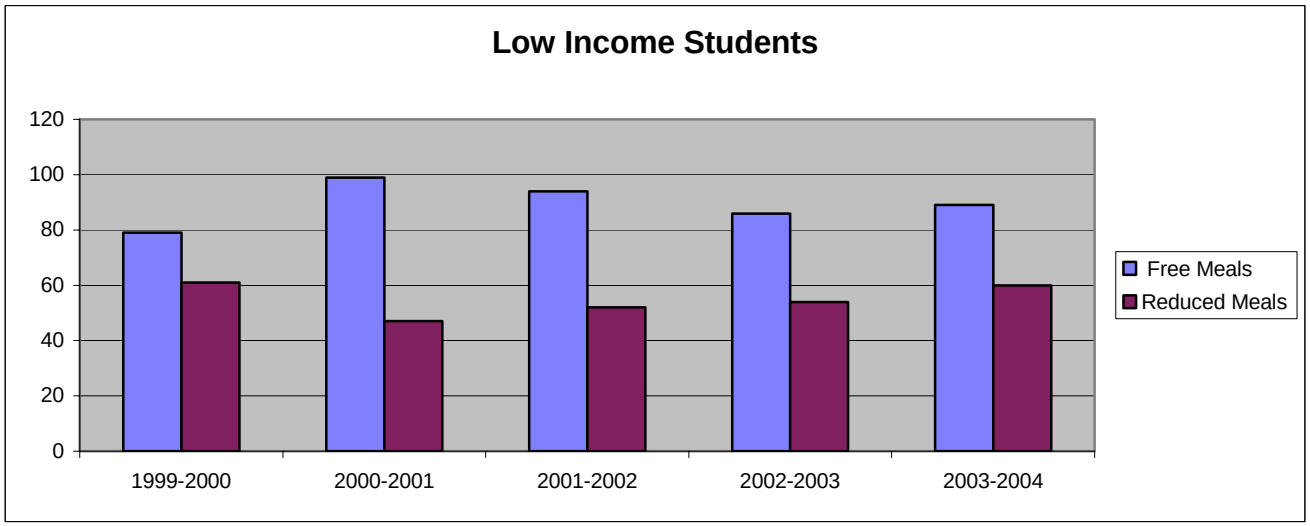
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,149,760	812	1,566,667	0		0	582,281
Supplemental General	300,000	54,090	0				245,910
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	11,900			0	0	11,900	0
Capital Outlay	380,520	237,102		0	5,000	0	138,418
Driver Training	16,222	15,097	1,125		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	197,550	40,197	1,710	57,337	18,000	37,325	42,981
Professional Development	17,024	17,024	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	383,490	116,682	0	0	0	266,808	0
Vocational Education	28,000			0	0	28,000	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	801					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	118,677	5,927	xxxxxxxxxxx	112,750	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,603,143	487,732	1,569,502	170,087	23,000	344,033	1,009,590
Less Transfers	344,033						
TOTAL Budget Expenditures	$3,259,110						

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)*	279.5	280.5	0%	284.3	1%	274.0	-4%	280.0	2%
Number of Students - Free Meals	79	99	25%	94	-5%	86	-9%	89	3%
Number of Students - Reduced Meals	61	47	-23%	52	11%	54	4%	60	11%

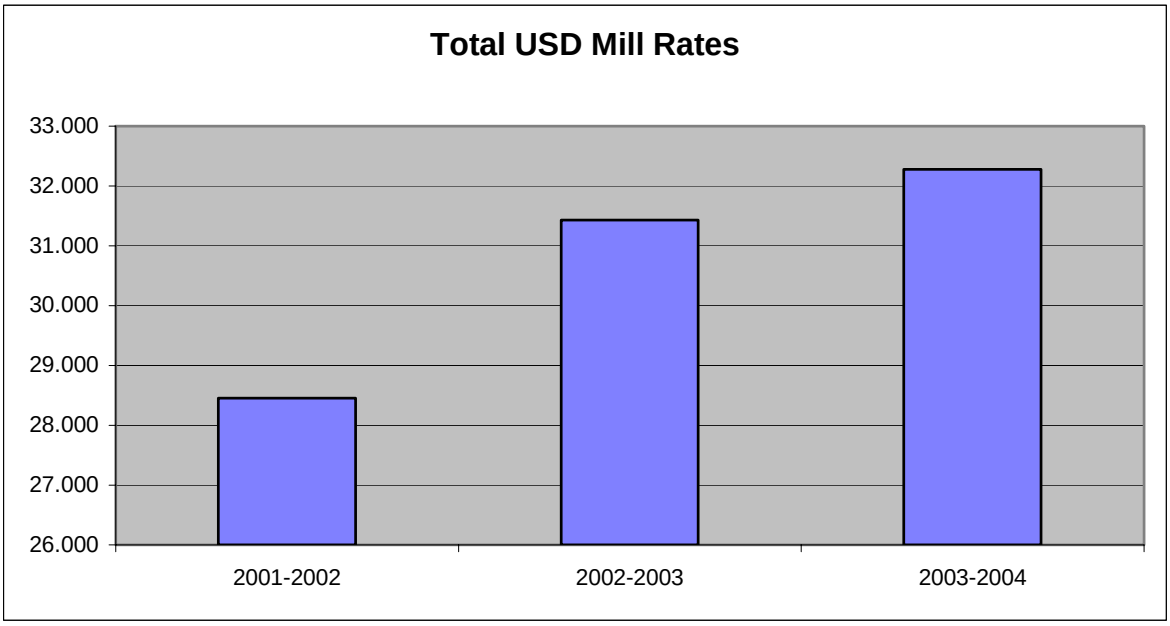




*FTE for state aid and budget authority purposes for general fund.

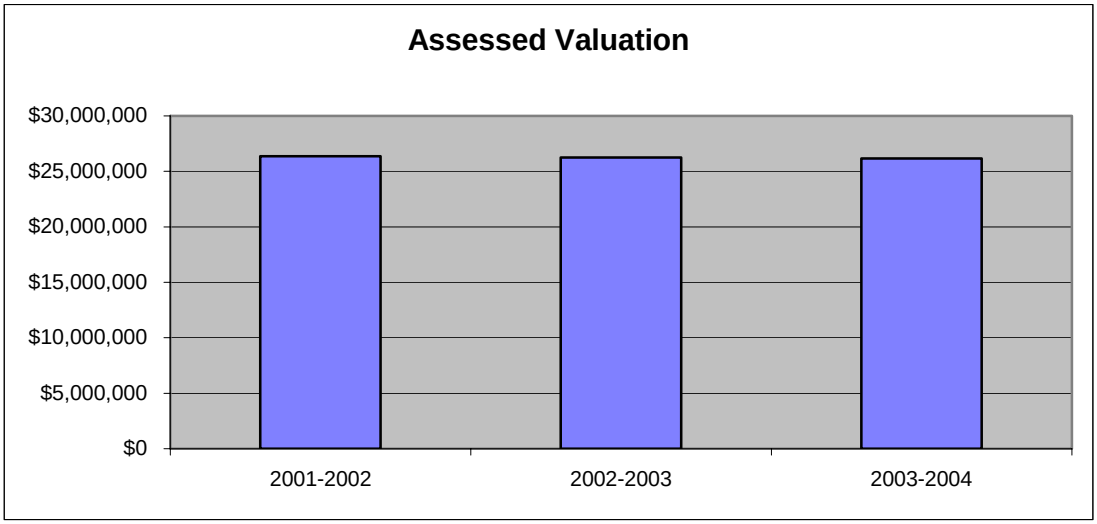
Miscellaneous Information
Mill Rates by Fund

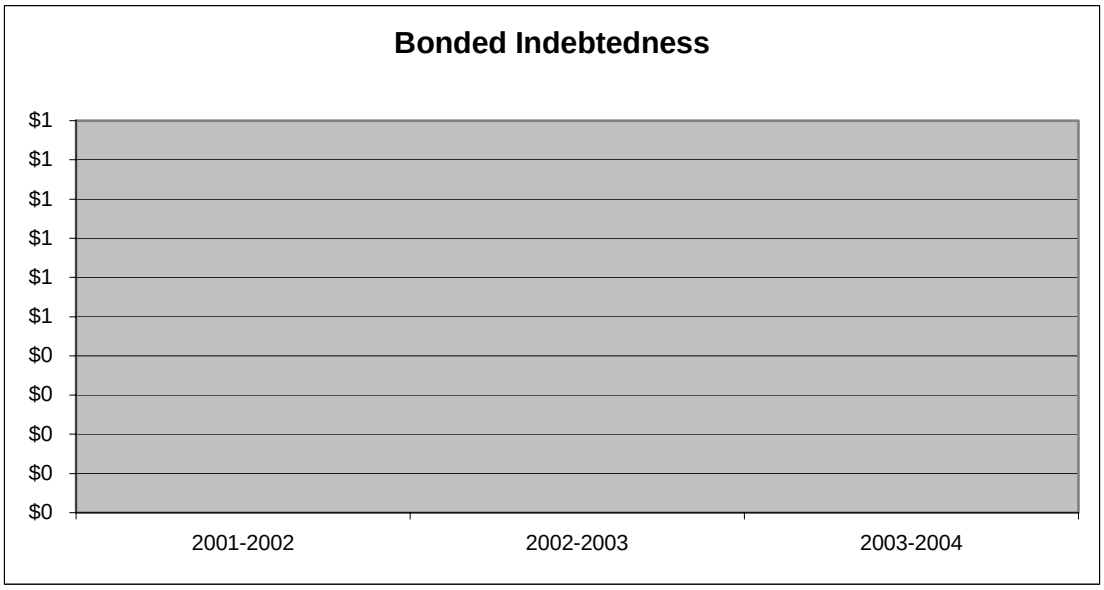
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	4.486	7.470	8.277
Adult Education	0.000	0.000	0.000
Capital Outlay	3.970	3.960	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**28.456**	**31.430**	**32.277**
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	0.990	0.990	0.997
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**0.990**	**0.997**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$26,358,469	$26,256,871	$26,167,060
Bonded Indebtedness	0	0	0





USD# 351
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	176,500	58,833	3.0	184,885	61,628
Teachers (Full Time)	30.6	1,027,310	33,572	30.1	1,032,931	34,317
Other Certified (Licensed) Personnel	0.0	0	0	0.0	0	0
Classified Personnel	5.0	93,235	18,647	5.0	96,047	19,209
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