Budget at a Glance

2003 - 2004

U.S.D. NO. 327 ELLSWORTH-KANOPOLIS-GENESEO

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USD# 327

Summary of Total Expenditures By Function
(All Funds)

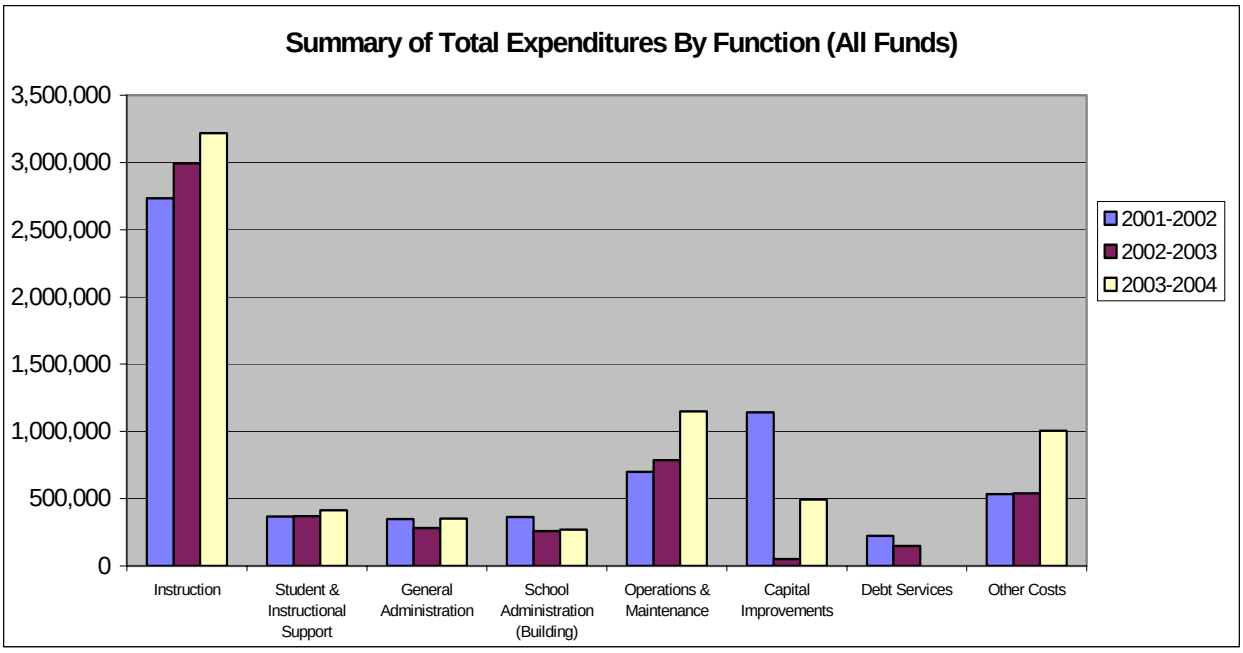
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,733,518	43%	2,993,908	55%	10%	3,218,527	47%	8%
Student & Instructional Support	368,173	6%	369,009	7%	0%	413,449	6%	12%
General Administration	347,619	5%	280,240	5%	-19%	352,732	5%	26%
School Administration (Building)	364,049	6%	259,196	5%	-29%	269,766	4%	4%
Operations & Maintenance	698,978	11%	786,820	14%	13%	1,149,245	17%	46%
Capital Improvements	1,142,522	18%	50,846	1%	-96%	494,606	7%	873%
Debt Services	224,420	3%	149,235	3%	-34%	0	0%	-100%
Other Costs	533,234	8%	539,104	10%	1%	1,005,177	15%	86%
Total Expenditures	6,412,513	100%	5,428,358	100%	-15%	6,903,502	100%	27%

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.

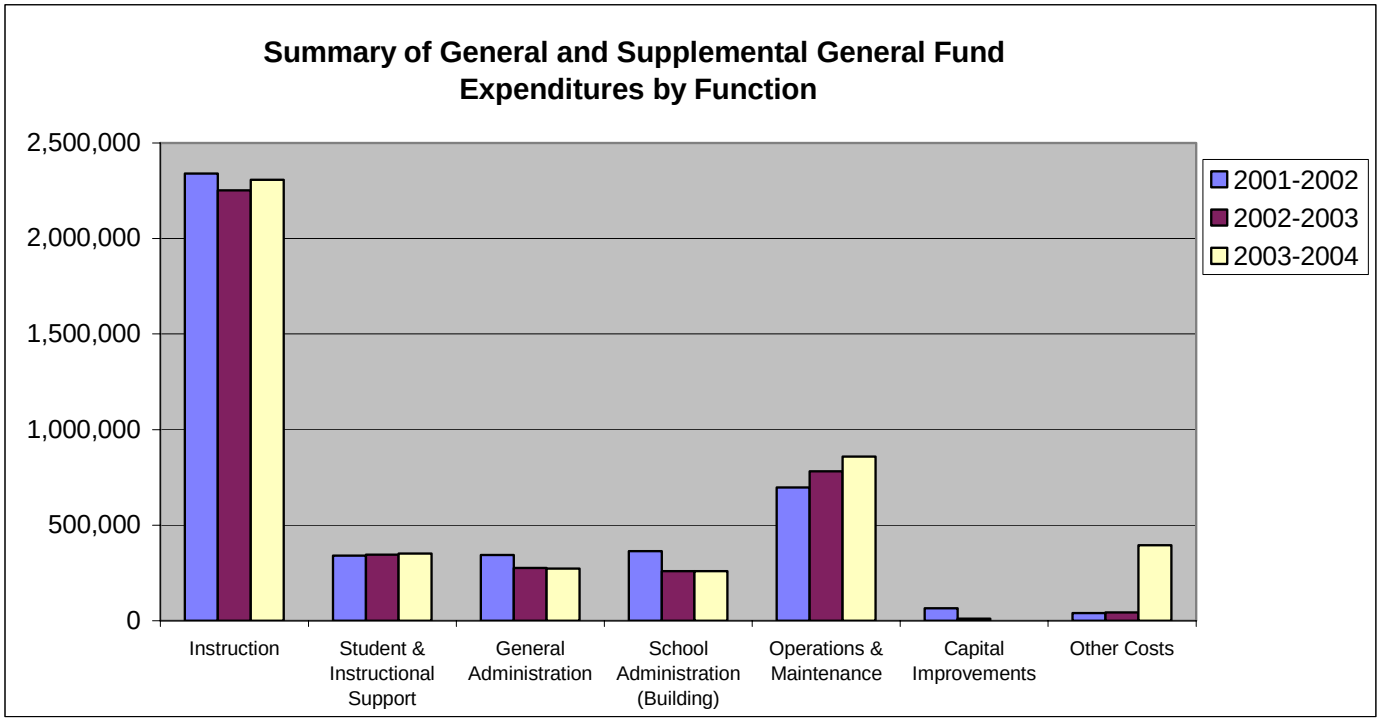
Further definition of what goes into each category:

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



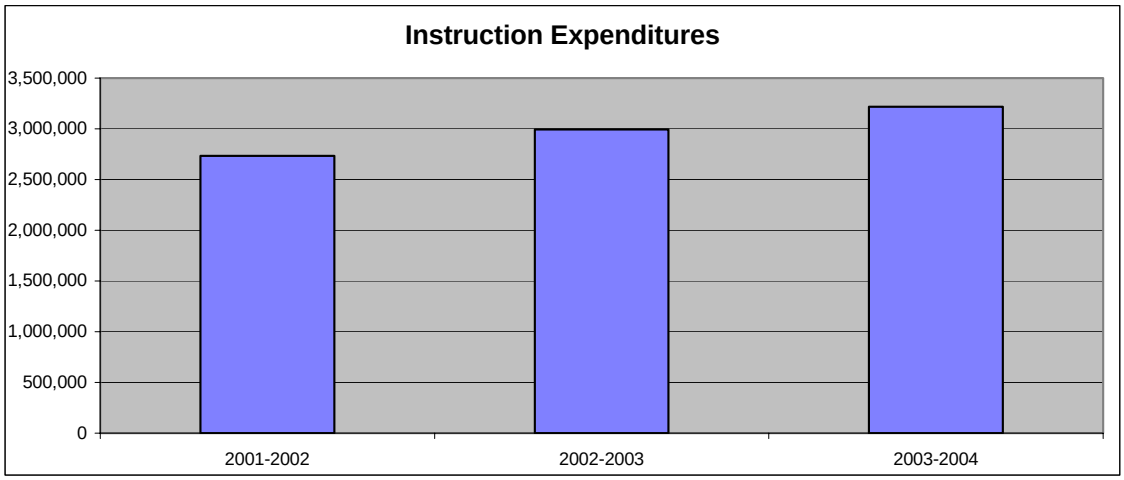
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,340,299	56%	2,252,229	57%	-4%	2,307,714	52%	2%
Student & Instructional Support	340,555	8%	344,878	9%	1%	351,180	8%	2%
General Administration	343,701	8%	276,277	7%	-20%	272,732	6%	-1%
School Administration (Building)	364,049	9%	259,196	7%	-29%	259,766	6%	0%
Operations & Maintenance	696,558	17%	782,263	20%	12%	858,495	19%	10%
Capital Improvements	64,608	2%	11,262	0%	-83%	0	0%	-100%
Other Costs	40,248	1%	43,017	1%	7%	395,267	9%	819%
Total Expenditures	4,190,018	100%	3,969,122	100%	-5%	4,445,154	100%	12%
Amount per Pupil	$6,392		$6,194		-3%	$7,281		18%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,282,828		2,202,827	-4%		2,247,039	2%
Federal Funds	94,519		92,292	-2%		109,084	18%
Supplemental General	57,471		49,402	-14%		60,675	23%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		100,000	0%
Driver Education	5,522		3,208	-42%		30,000	835%
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	174,434		441,432	153%		516,729	17%
Technology Education	0		60,000	0%			
Transportation	0		0	0%			
Vocational Education	118,744		144,747	22%		155,000	7%
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	2,733,518		2,993,908	10%		3,218,527	8%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	4,170		4,672	12%		5,272	13%
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	2,733,518		2,993,908	10%		3,218,527	8%



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.

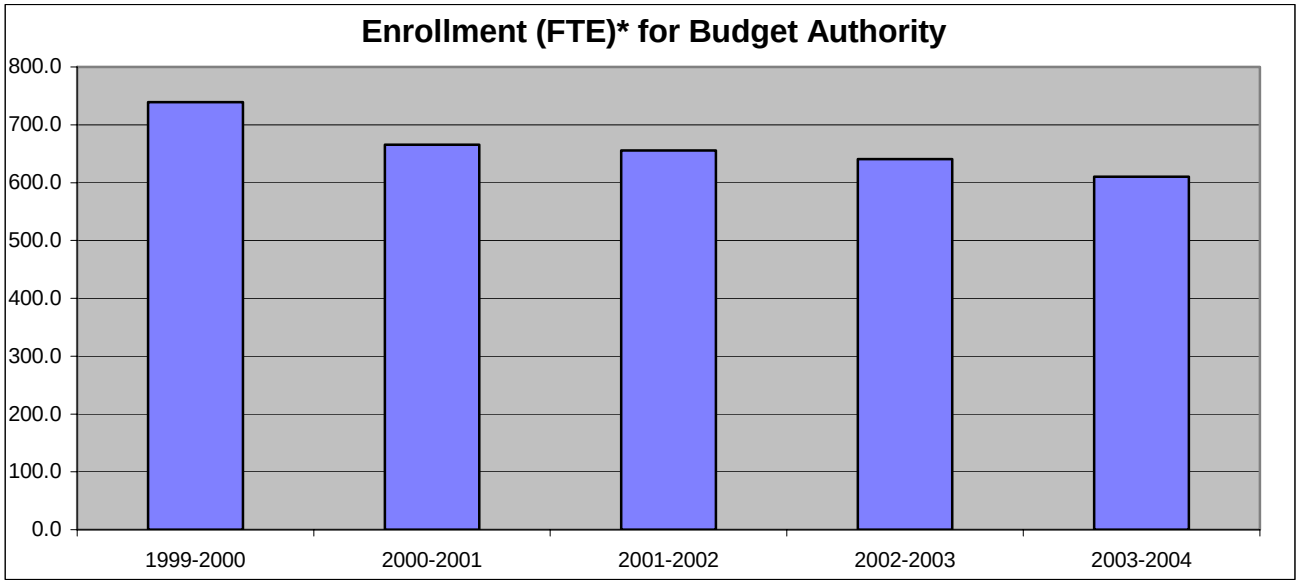
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

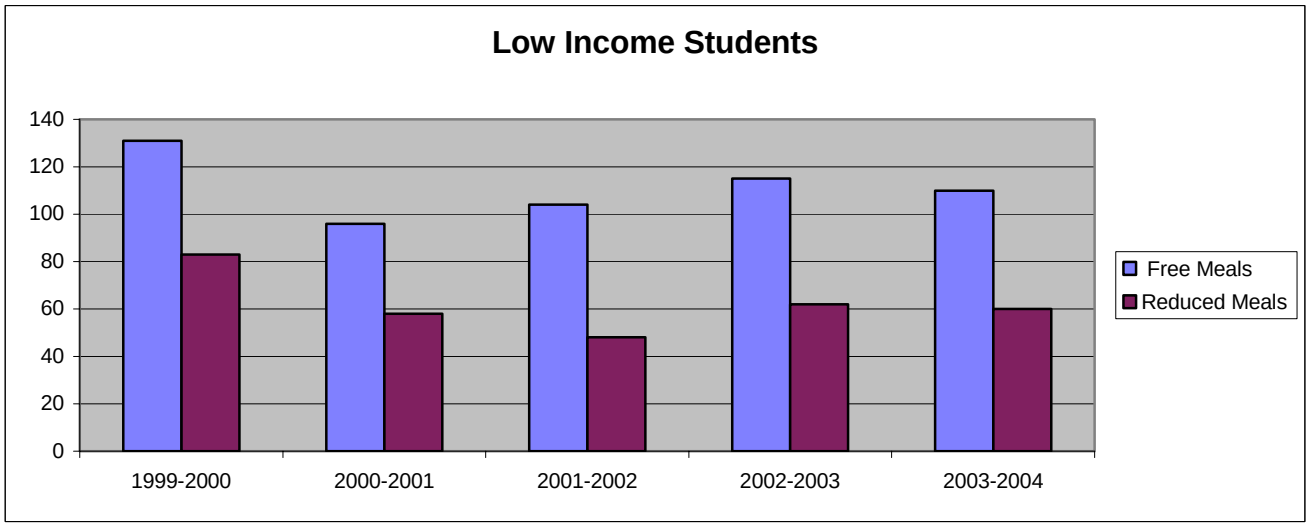
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,278,659	0	3,725,838	0		0	552,821
Supplemental General	825,000	14,651	300,218				510,131
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	1,137,606	914,183		0	27,000	0	196,423
Driver Training	33,750	25,000	3,750		0	0	5,000
Extraordinary School Program	0	0			0	0	0
Food Service	354,810	68,773	3,586	79,345	0	70,000	133,106
Professional Development	37,557	19,557	0	0	0	18,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	625,829	210,324	0	0	0	415,505	0
Vocational Education	155,000			0	0	155,000	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	17,058	0		0		2,794
Bond and Interest #2	0	7,622	0		0		2,390
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	113,796	0	xxxxxxxxxxx	113,796	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,562,007	1,277,168	4,033,392	193,141	27,000	658,505	1,402,665
Less Transfers	658,505						
TOTAL Budget Expenditures	$6,903,502						

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)*	739.0	665.5	-10%	655.5	-2%	640.8	-2%	610.5	-5%
Number of Students - Free Meals	131	96	-27%	104	8%	115	11%	110	-4%
Number of Students - Reduced Meals	83	58	-30%	48	-17%	62	29%	60	-3%

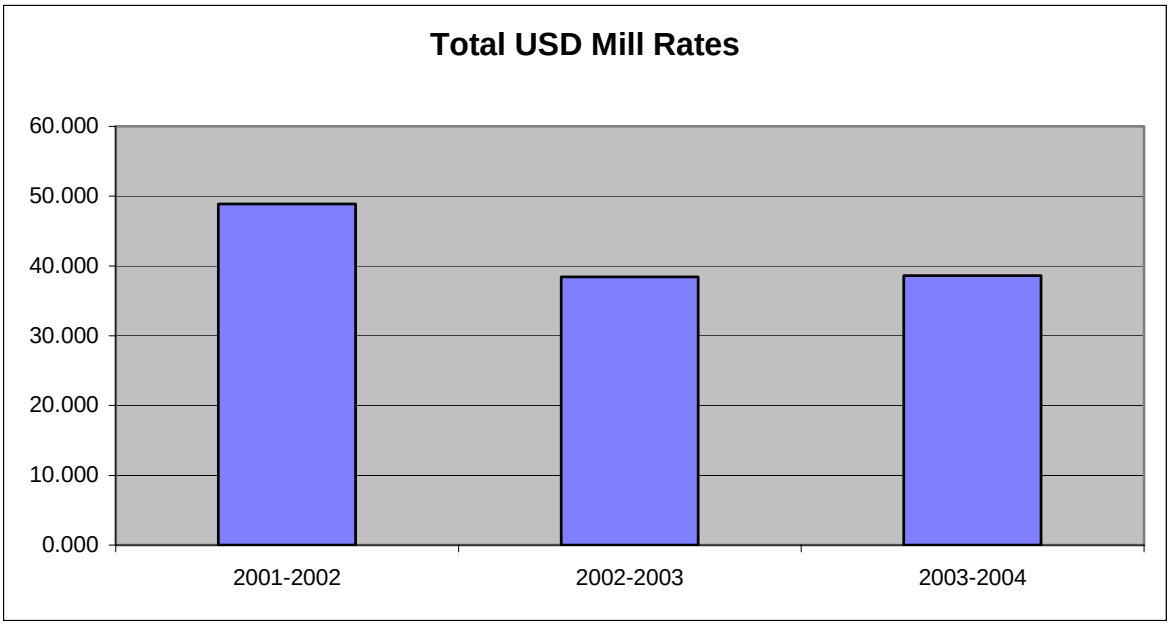




*FTE for state aid and budget authority purposes for general fund.

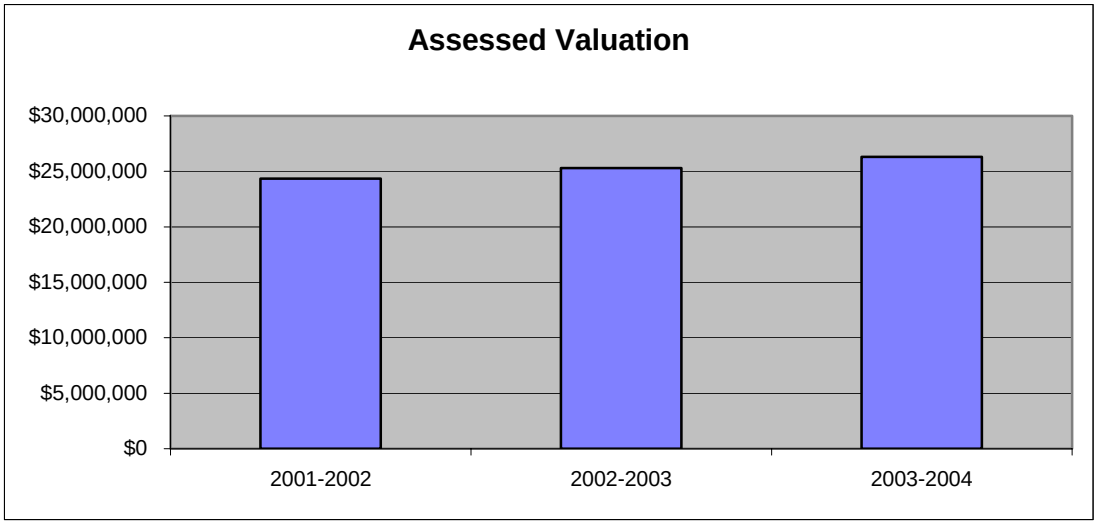
Miscellaneous Information
Mill Rates by Fund

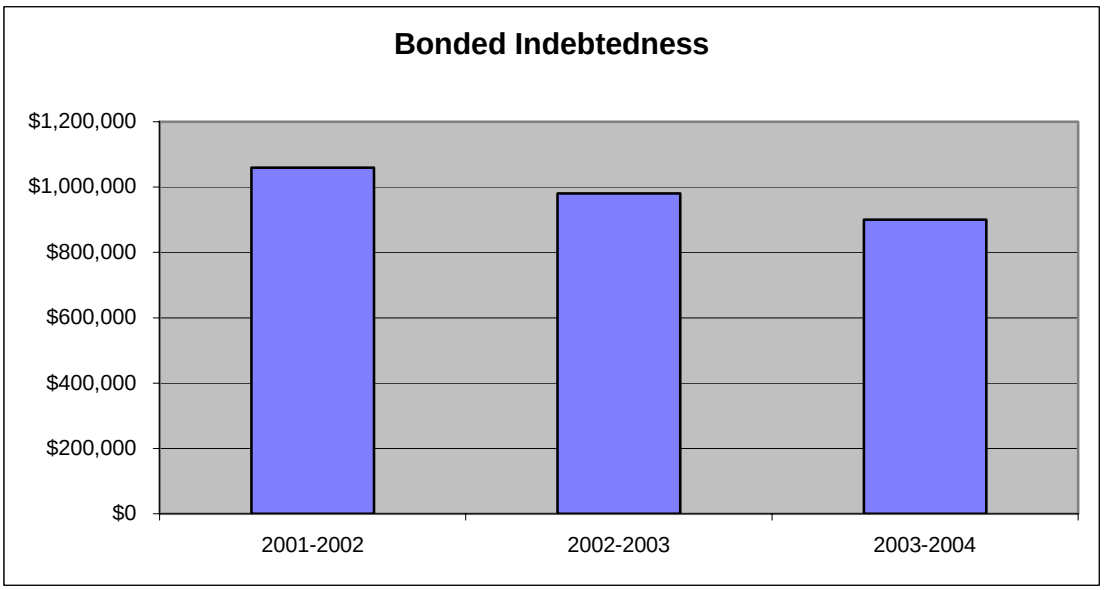
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	21.700	14.411	14.599
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	1.719	0.000	0.000
Bond & Interest 2	1.469	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	**48.883**	**38.411**	**38.599**
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	$24,340,668	$25,293,823	$26,313,542
Bonded Indebtedness	1,060,000	980,000	900,000





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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	182,420	60,807	3.0	189,500	63,167
Teachers (Full Time)	54.5	1,926,137	35,342	51.5	1,821,634	35,372
Other Certified (Licensed) Personnel	5.5	229,499	41,727	5.5	232,056	42,192
Classified Personnel	49.0	711,641	14,523	48.5	719,735	14,840
Substitutes/Temporary Help	XXXXX	40,220	XXXXXXXXXXX	XXXXX	50,000	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