Budget at a Glance

2003 - 2004

USD 508 Baxter Springs

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USD# 508

Summary of Total Expenditures By Function
(All Funds)

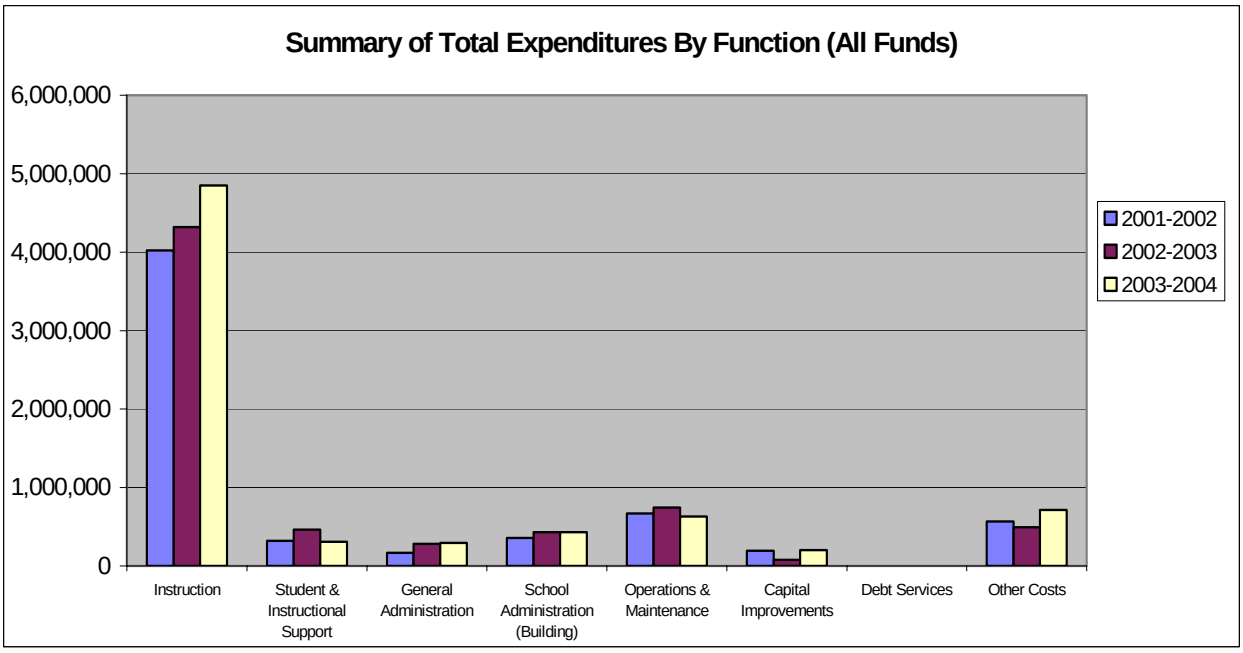
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,021,631	64%	4,318,389	64%	7%	4,850,998	65%	12%
Student & Instructional Support	318,900	5%	461,572	7%	45%	307,562	4%	-33%
General Administration	166,909	3%	279,086	4%	67%	292,526	4%	5%
School Administration (Building)	358,035	6%	429,782	6%	20%	430,355	6%	0%
Operations & Maintenance	667,848	11%	743,491	11%	11%	630,390	8%	-15%
Capital Improvements	192,899	3%	74,586	1%	-61%	200,000	3%	168%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	564,322	9%	492,537	7%	-13%	714,666	10%	45%
Total Expenditures	6,290,544	100%	6,799,443	100%	8%	7,426,497	100%	9%

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.

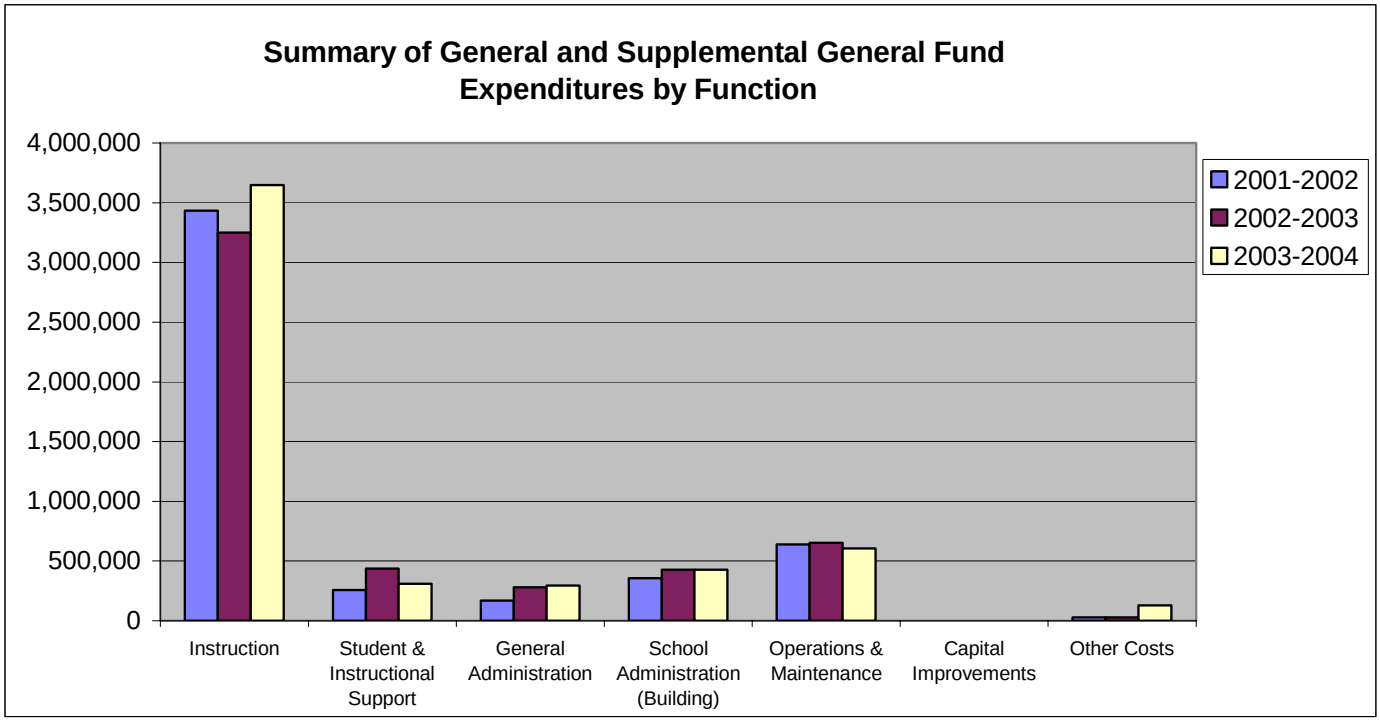
Further definition of what goes into each category:

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



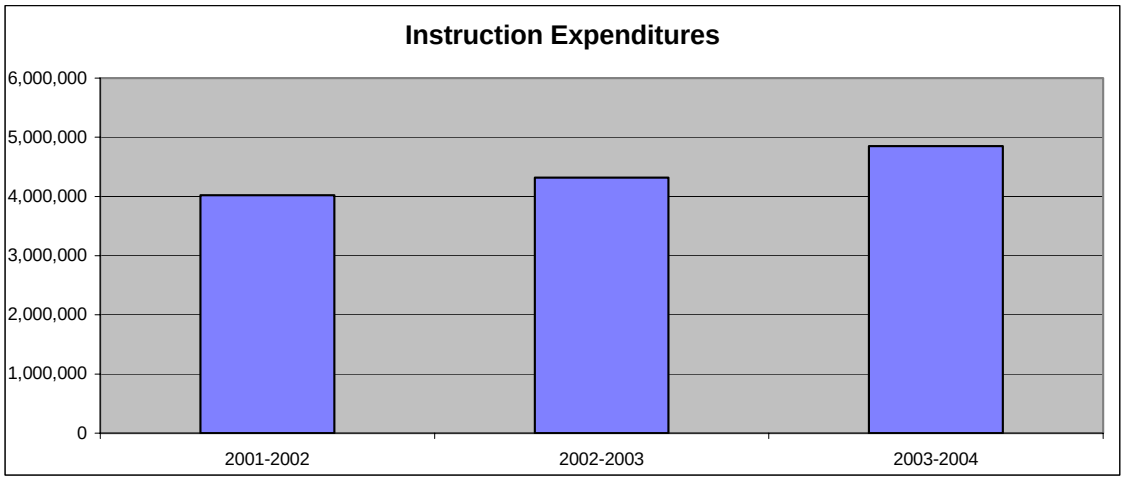
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,431,632	70%	3,249,995	64%	-5%	3,646,115	67%	12%
Student & Instructional Support	256,404	5%	435,540	9%	70%	307,562	6%	-29%
General Administration	166,909	3%	279,086	6%	67%	292,526	5%	5%
School Administration (Building)	354,535	7%	426,282	8%	20%	426,855	8%	0%
Operations & Maintenance	639,799	13%	650,686	13%	2%	603,919	11%	-7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	26,902	1%	27,979	1%	4%	128,672	2%	360%
Total Expenditures	4,876,181	100%	5,069,568	100%	4%	5,405,649	100%	7%
Amount per Pupil	$5,660		$5,912		4%	$6,308		7%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,934,793		2,969,213	1%		2,845,478	-4%
Federal Funds	256,523		338,286	32%		294,772	-13%
Supplemental General	496,839		280,782	-43%		800,637	185%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		41,542	0%		150,000	261%
Driver Education	4,261		6,545	54%		13,168	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	224,496		590,729	163%		686,943	16%
Technology Education	37,179		61,012	64%			
Transportation	0		0	0%			
Vocational Education	60,000		13,969	-77%		60,000	330%
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	7,540		16,311	116%			
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	4,021,631		4,318,389	7%		4,850,998	12%
Enrollment (FTE)*	861.5		857.5	0%		857.0	0%
Amount per Pupil	4,668		5,036	8%		5,660	12%
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	4,021,631		4,318,389	7%		4,850,998	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.

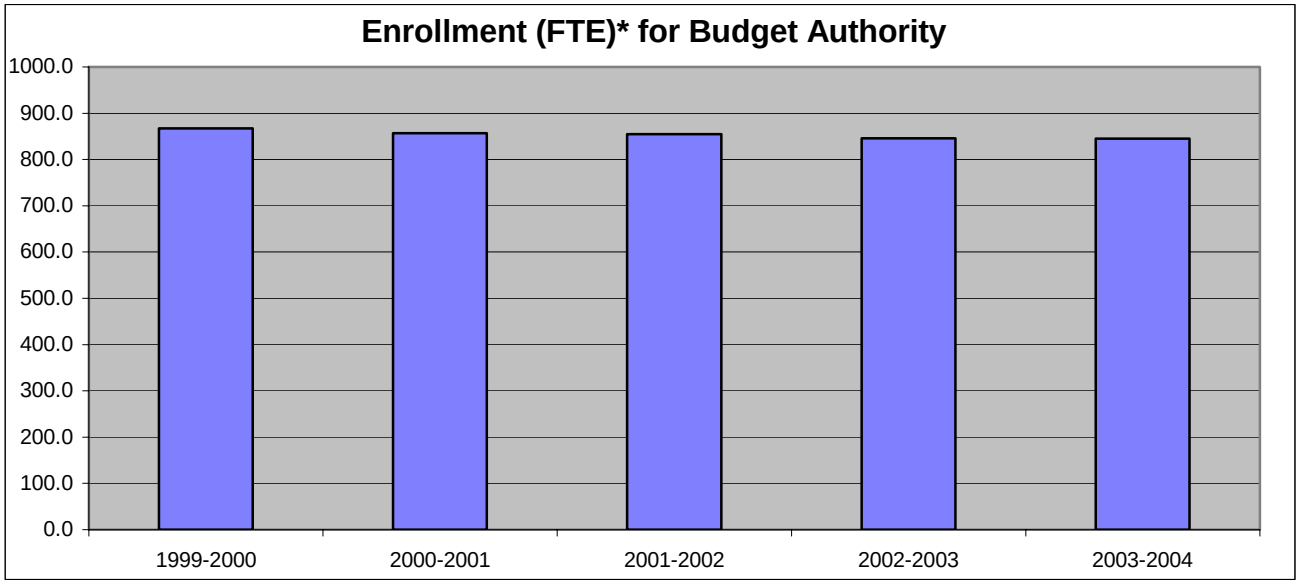
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

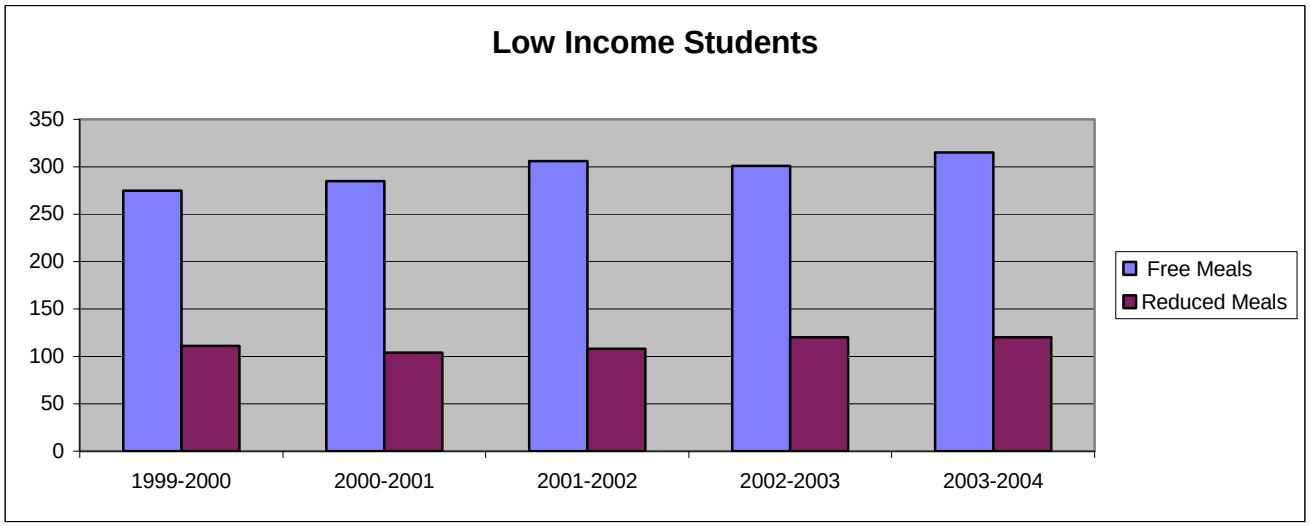
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,166,376	2,010	4,735,226	0		0	429,140
Supplemental General	1,280,000	27,335	780,729				471,936
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	350,000	342,190		0	0	165,000	124,800
Driver Training	14,343	11,343	3,000		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	539,745	77,531	3,922	160,983	0	175,000	122,309
Professional Development	0	1,504	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	733,192	92,465	0	0	0	640,727	0
Vocational Education	60,000			0	0	60,000	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	323,568	21,579	xxxxxxxxxxx	301,989	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,467,224	575,957	5,522,877	462,972	0	1,040,727	1,148,185
Less Transfers	1,040,727						
TOTAL Budget Expenditures	$7,426,497						

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)*	867.5	857.0	-1%	855.0	0%	845.5	-1%	845.0	0%
Number of Students - Free Meals	275	285	4%	306	7%	301	-2%	315	5%
Number of Students - Reduced Meals	111	104	-6%	108	4%	120	11%	120	0%

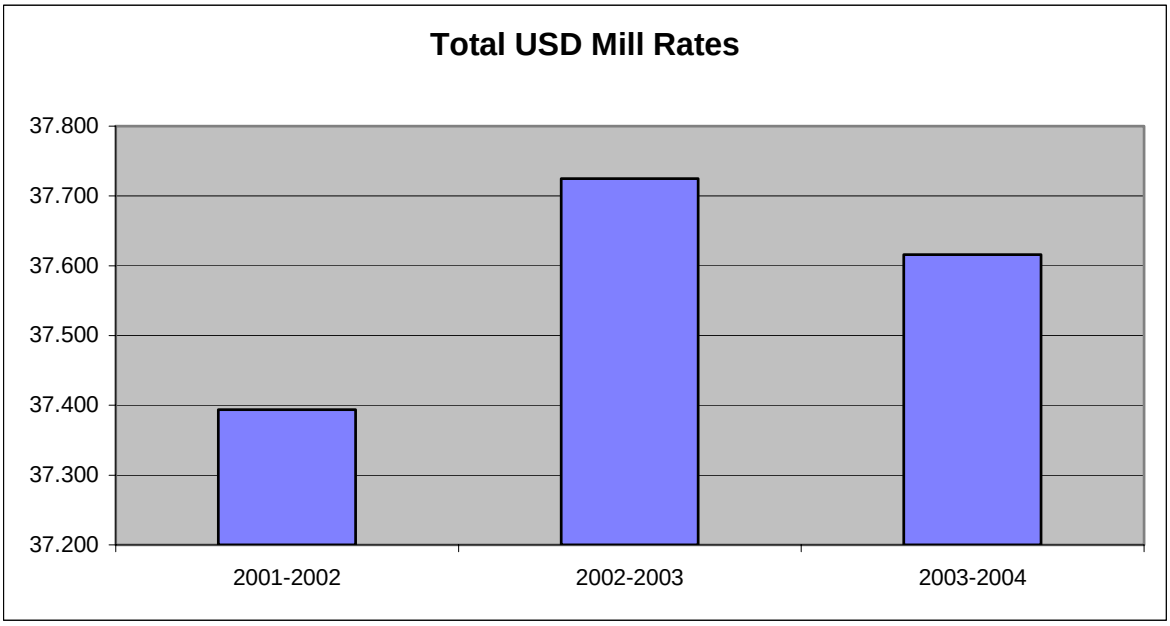




*FTE for state aid and budget authority purposes for general fund.

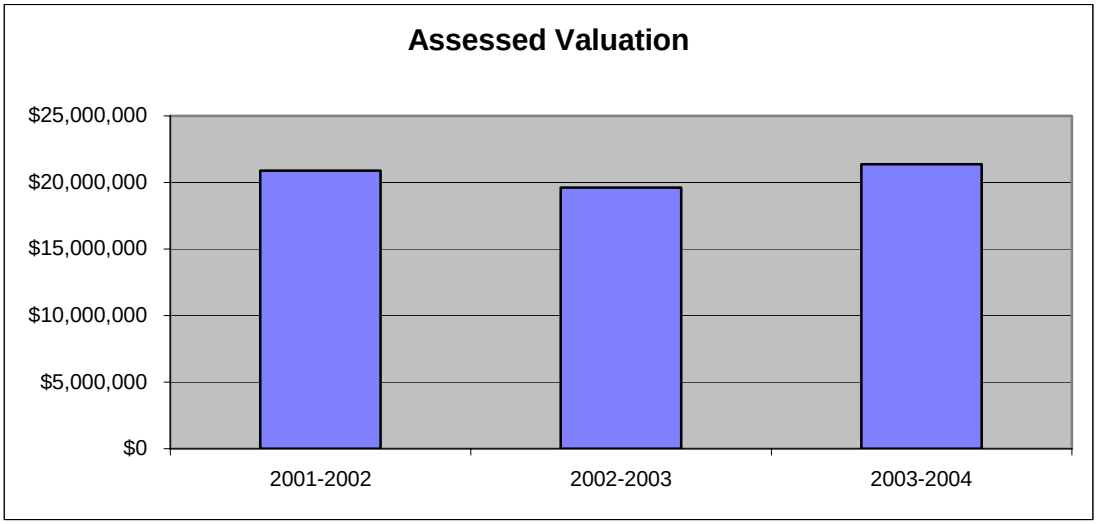
Miscellaneous Information
Mill Rates by Fund

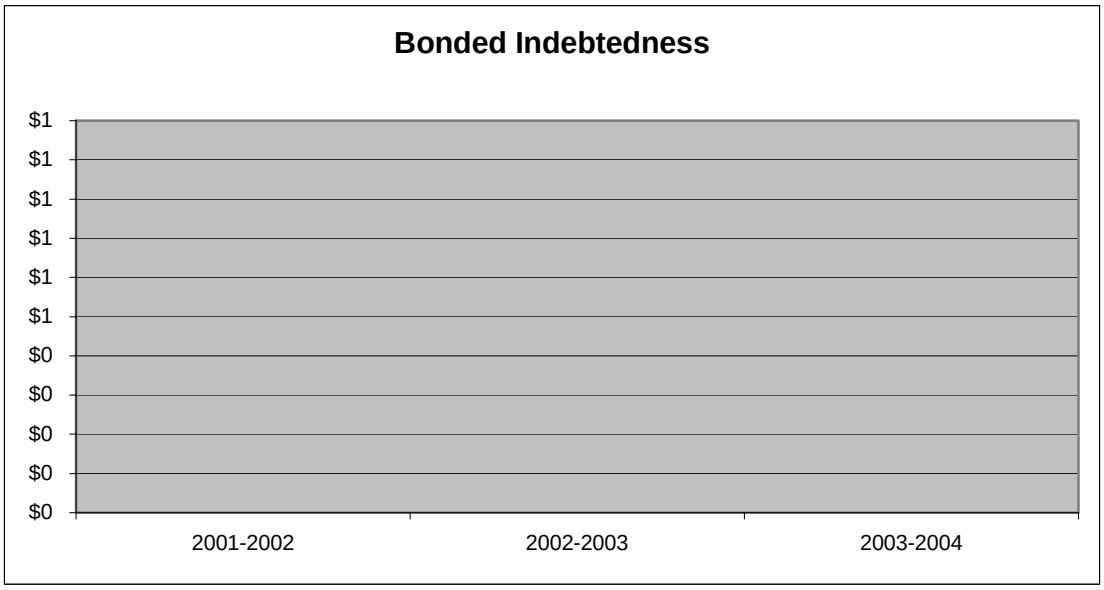
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.409	14.169	17.616
Adult Education	0.000	0.000	0.000
Capital Outlay	1.985	3.556	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**37.394**	**37.725**	**37.616**
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	$20,889,638	$19,618,449	$21,360,892
Bonded Indebtedness	0	0	0





USD# 508
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	359,339	59,890	6.0	357,713	59,619
Teachers (Full Time)	57.3	2,355,884	41,115	57.3	2,359,262	41,174
Other Certified (Licensed) Personnel	4.0	147,302	36,826	4.0	148,157	37,039
Classified Personnel	39.5	550,318	13,932	39.5	556,635	14,092
Substitutes/Temporary Help	XXXXX	42,516	XXXXXXXXXXX	XXXXX	43,680	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