Budget at a Glance

2003 - 2004

MULVANE , USD # 263

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

USD# 263

Summary of Total Expenditures By Function
(All Funds)

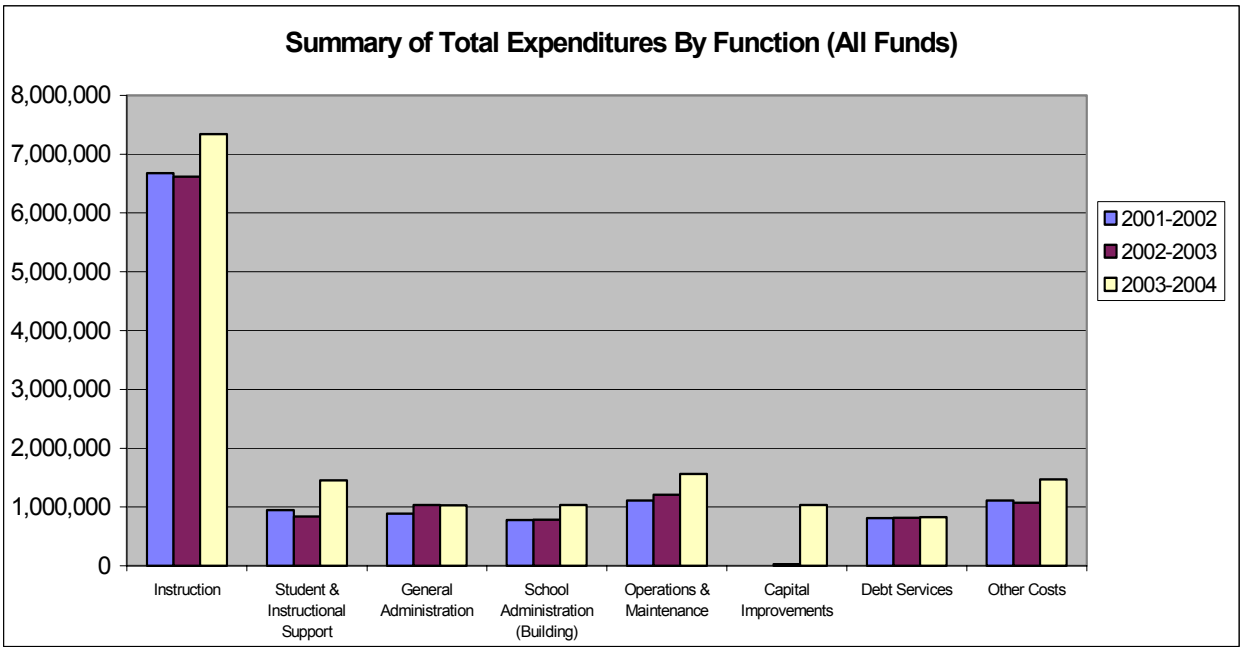
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,673,423	54%	6,619,489	53%	-1%	7,341,766	47%	11%
Student & Instructional Support	947,955	8%	842,187	7%	-11%	1,451,148	9%	72%
General Administration	886,262	7%	1,039,612	8%	17%	1,031,900	7%	-1%
School Administration (Building)	777,668	6%	786,786	6%	1%	1,036,290	7%	32%
Operations & Maintenance	1,112,671	9%	1,211,720	10%	9%	1,561,135	10%	29%
Capital Improvements	0	0%	31,230	0%	0%	1,038,254	7%	3225%
Debt Services	811,871	7%	822,064	7%	1%	831,728	5%	1%
Other Costs	1,110,703	9%	1,071,752	9%	-4%	1,471,683	9%	37%
Total Expenditures	12,320,553	100%	12,424,840	100%	1%	15,763,904	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.

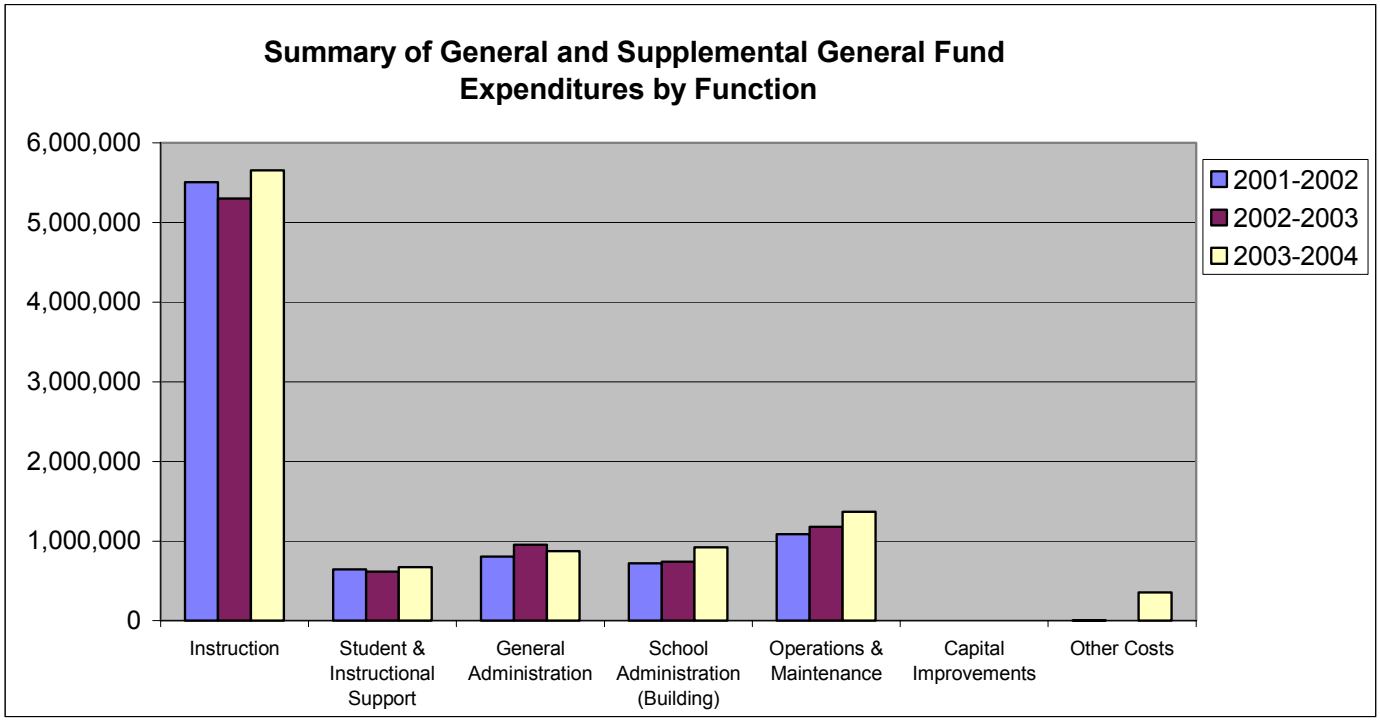
Further definition of what goes into each category:

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



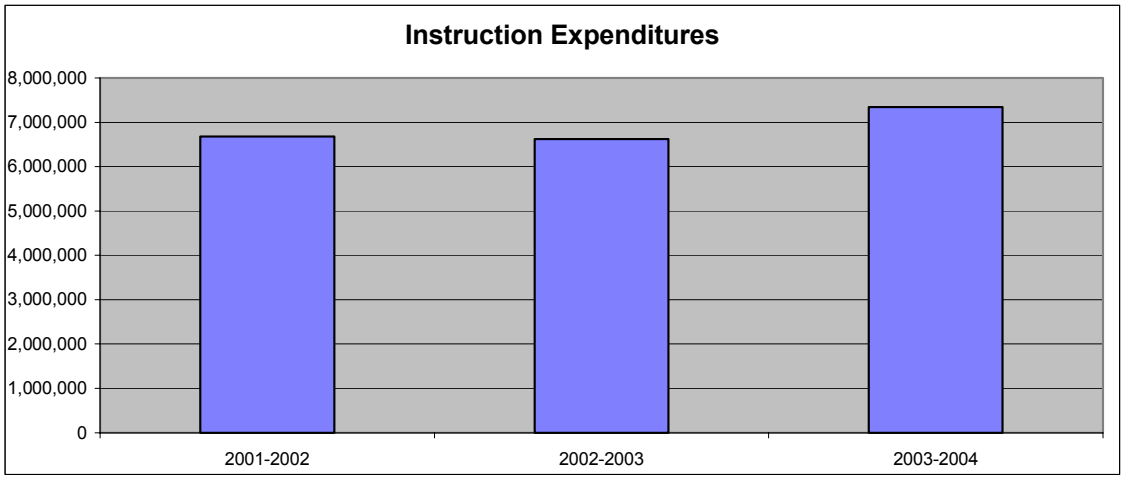
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	5,506,256	63%	5,299,925	60%	-4%	5,655,500	57%	7%
Student & Instructional Support	645,079	7%	617,731	7%	-4%	674,000	7%	9%
General Administration	802,223	9%	955,816	11%	19%	874,500	9%	-9%
School Administration (Building)	721,336	8%	740,134	8%	3%	921,500	9%	25%
Operations & Maintenance	1,086,983	12%	1,177,719	13%	8%	1,367,000	14%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,416	0%	0	0%	-100%	356,248	4%	0%
Total Expenditures	8,765,293	100%	8,791,325	100%	0%	9,848,748	100%	12%
Amount per Pupil	$4,398		$4,463		1%	$4,987		12%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	4,785,549		4,683,485	-2%		4,898,000	5%
Federal Funds	225,561		238,585	6%		323,000	35%
Supplemental General	720,707		616,440	-14%		757,500	23%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		159,393	0%
Driver Education	16,419		17,866	9%		55,100	208%
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	24,464		9,932	-59%		37,328	276%
Special Education	639,478		859,441	34%		958,000	11%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	143,789		129,575	-10%		149,445	15%
Gifts/Grants	0		1,421	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	95,755		0	-100%			
Text Book & Student Material	21,701		62,744	189%			
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	6,673,423		6,619,489	-1%		7,337,766	11%
Enrollment (FTE)*	1,993.0		1,970.0	-1%		1,975.0	0%
Amount per Pupil	3,348		3,360	0%		3,715	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		4,000	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	6,673,423		6,619,489	-1%		7,341,766	11%



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.

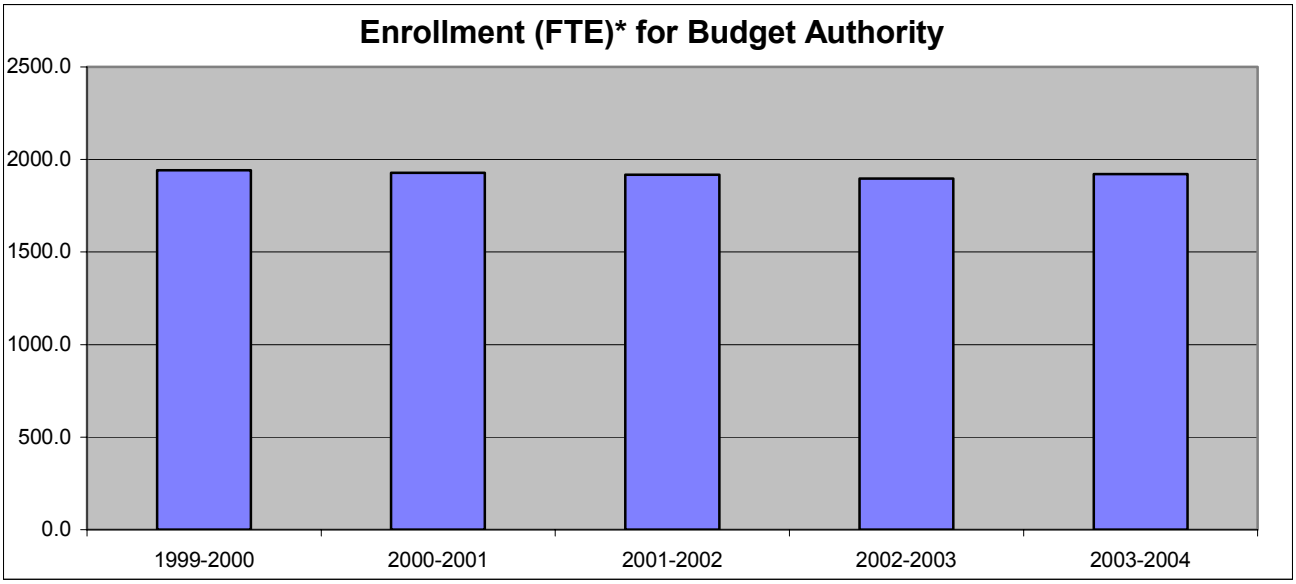
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

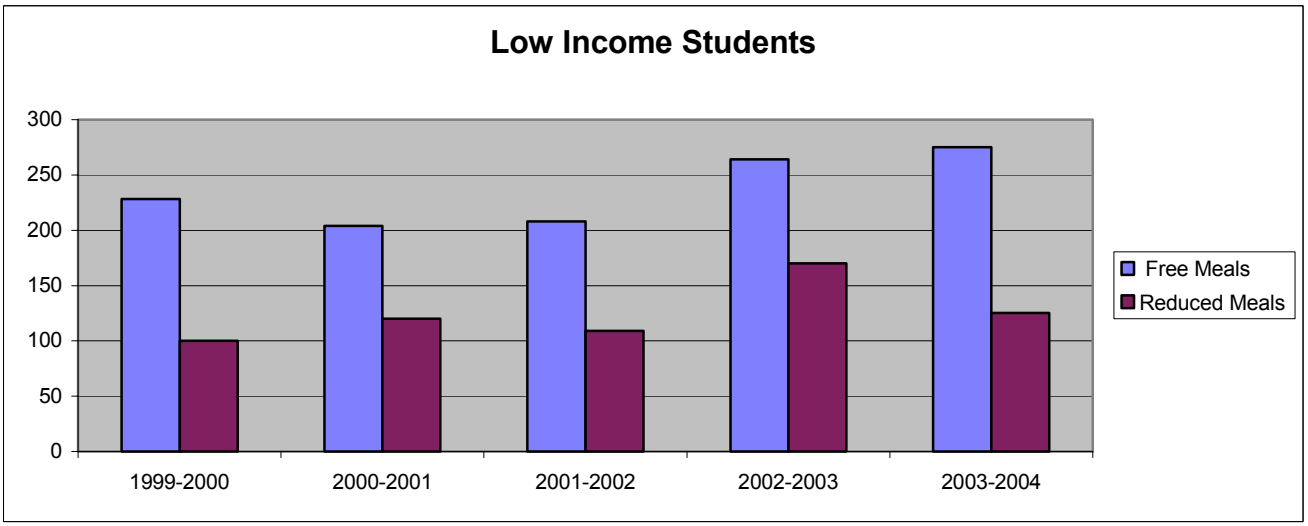
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,967,182	19,445	8,028,366	0		0	919,371
Supplemental General	2,000,000	84,935	1,235,200				679,865
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	4,000	4,000			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,675,420	1,635,420		0	0	40,000	0
Driver Training	84,900	80,331	15,000		0	5,000	10,400
Extraordinary School Program	0	0			0	0	0
Food Service	889,635	155,280	8,573	172,832	0	120,000	432,950
Professional Development	87,550	110,210	0	0	0	24,500	0
Parent Education Program	24,686	0	0	14,961	0	9,725	0
Summer School	57,818	126,752		0	0	65,000	0
Special Education	1,717,200	830,200	0	282,500	0	656,798	0
Vocational Education	149,445			0	0	149,445	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	418					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	831,728	753,141	365,955		0		633,783
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	392,774	108,312	xxxxxxxxxxx	284,462	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	16,882,338	3,908,444	9,653,094	754,755	0	1,070,468	2,676,369
Less Transfers	1,070,468						
TOTAL Budget Expenditures	$15,811,870						

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)*	1,942.4	1,928.5	-1%	1,917.3	-1%	1,896.5	-1%	1,920.0	1%
Number of Students - Free Meals	228	204	-11%	208	2%	264	27%	275	4%
Number of Students - Reduced Meals	100	120	20%	109	-9%	170	56%	125	-26%

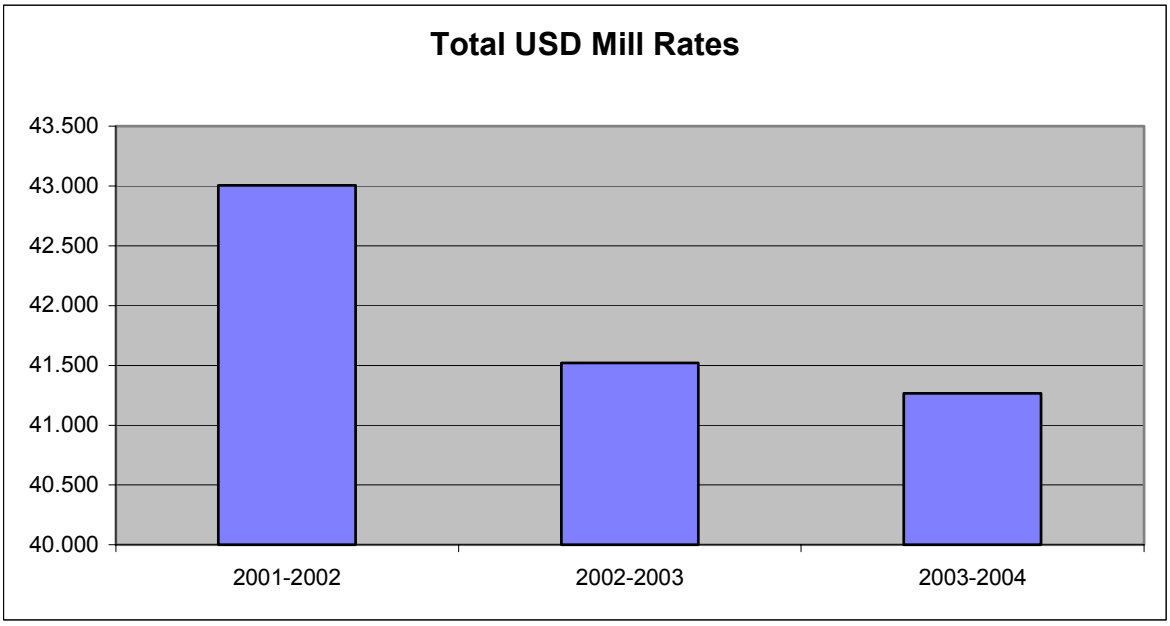




*FTE for state aid and budget authority purposes for general fund.

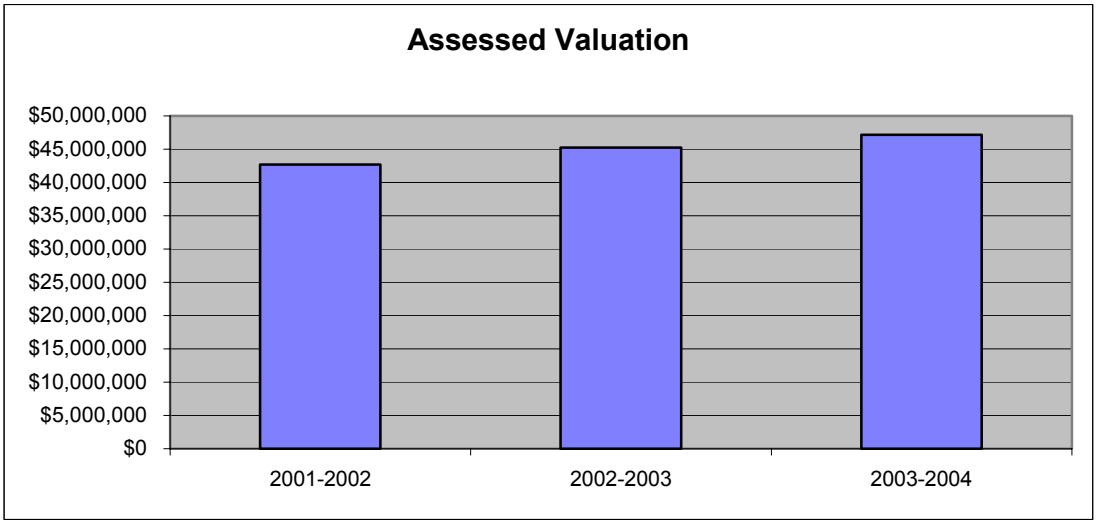
Miscellaneous Information
Mill Rates by Fund

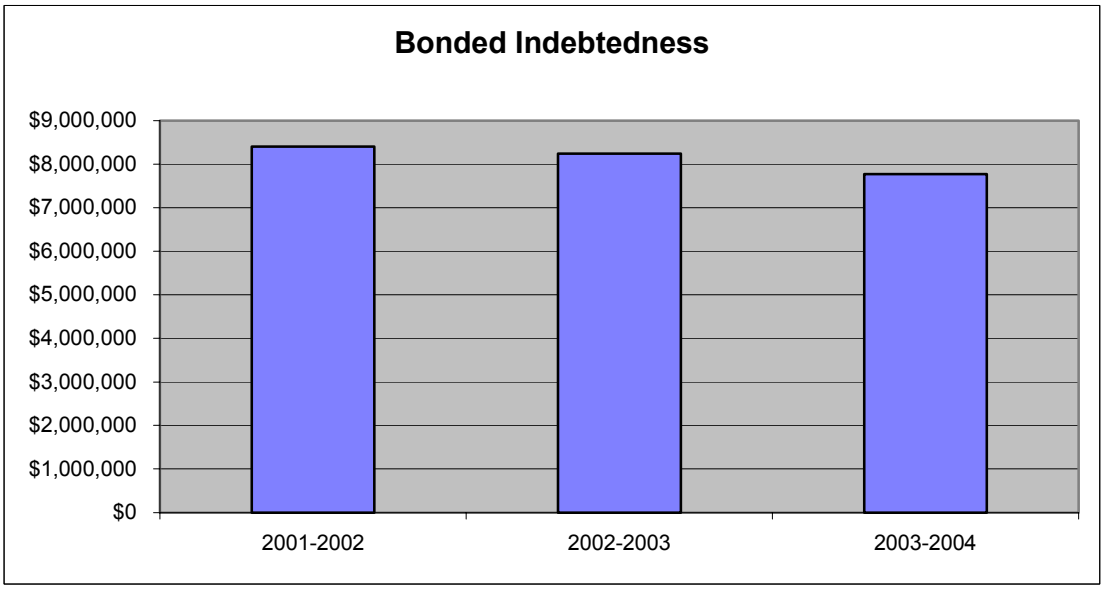
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	13.742	11.890	10.706
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.265	9.630	10.561
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	**43.007**	**41.520**	**41.267**
Historical Museum	0.985	0.740	0.807
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	1.992	1.910	2.011
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.977**	**2.650**	**2.818**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$42,679,298	$45,255,334	$47,175,128
Bonded Indebtedness	8,410,000	8,245,000	7,770,000





USD# 263
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	690,195	62,745	11.0	708,195	64,381
Teachers (Full Time)	138.0	5,115,232	37,067	138.0	5,243,232	37,994
Other Certified (Licensed) Personnel	30.0	275,053	9,168	30.0	282,053	9,402
Classified Personnel	112.0	1,089,906	9,731	112.0	1,116,906	9,972
Substitutes/Temporary Help	XXXXX	348,013	XXXXXXXXXXX	XXXXX	350,000	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