Budget at a Glance

2003 - 2004

USD 486 - Elwood

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USD# 486

Summary of Total Expenditures By Function
(All Funds)

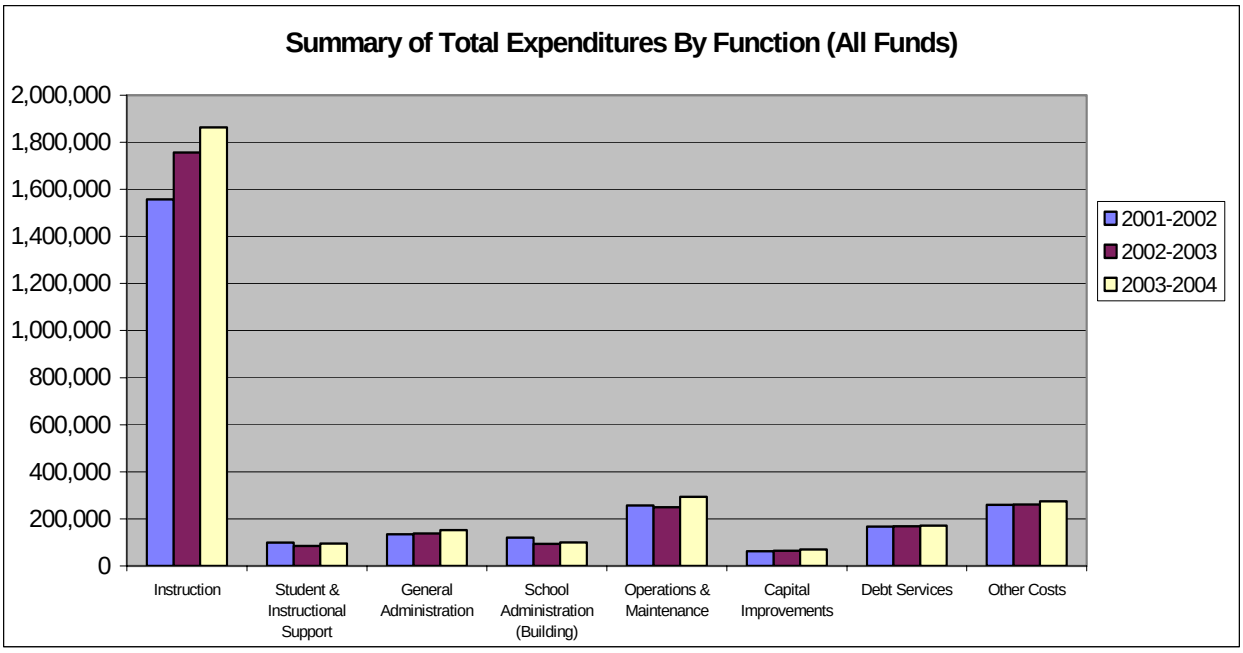
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,557,760	59%	1,757,651	62%	13%	1,863,649	62%	6%
Student & Instructional Support	98,457	4%	84,693	3%	-14%	94,363	3%	11%
General Administration	133,719	5%	137,914	5%	3%	152,300	5%	10%
School Administration (Building)	119,579	5%	93,202	3%	-22%	100,500	3%	8%
Operations & Maintenance	256,955	10%	249,650	9%	-3%	293,430	10%	18%
Capital Improvements	62,287	2%	64,559	2%	4%	70,000	2%	8%
Debt Services	167,330	6%	168,787	6%	1%	170,165	6%	1%
Other Costs	259,281	10%	260,866	9%	1%	274,983	9%	5%
Total Expenditures	2,655,368	100%	2,817,322	100%	6%	3,019,390	100%	7%

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.

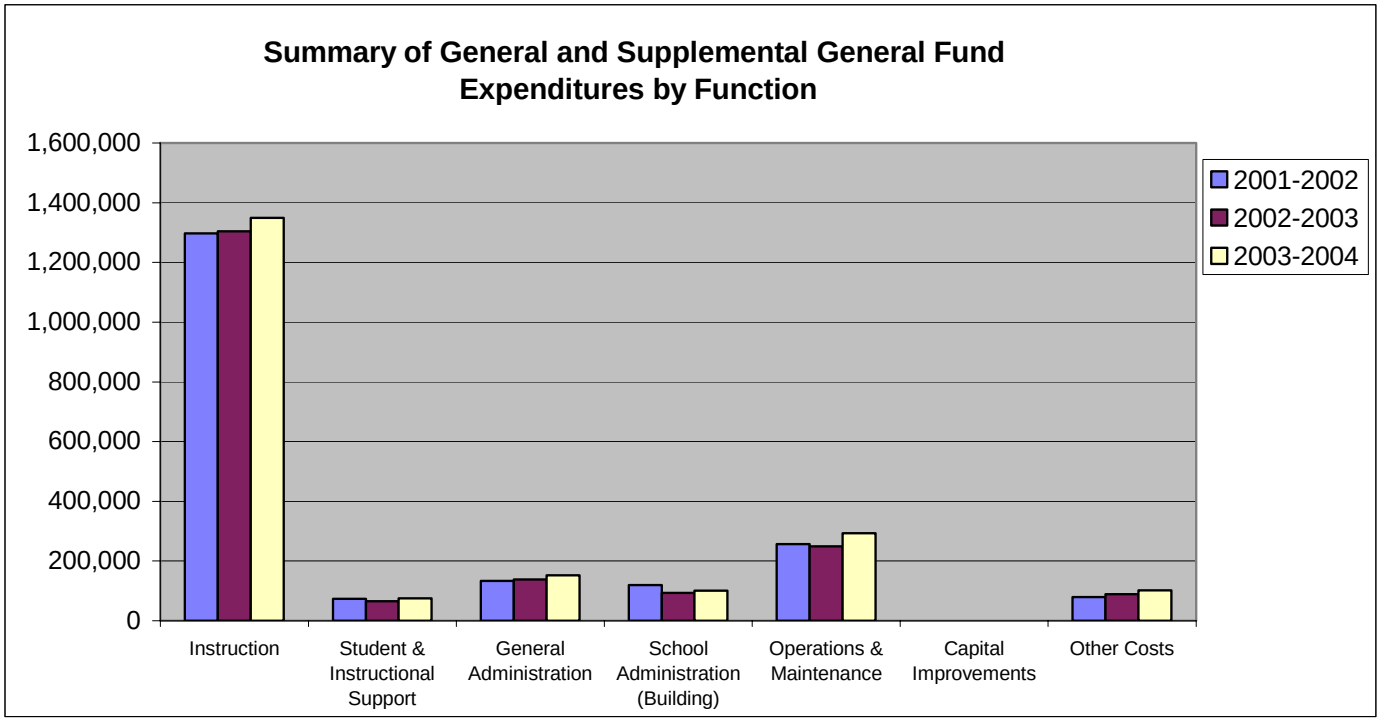
Further definition of what goes into each category:

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



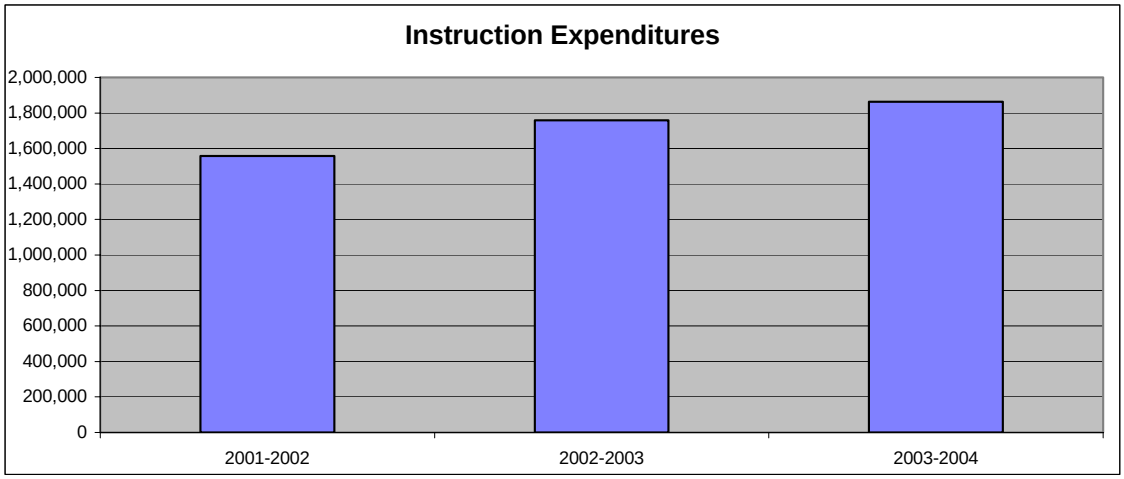
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,296,974	66%	1,303,888	67%	1%	1,349,000	65%	3%
Student & Instructional Support	72,676	4%	64,884	3%	-11%	74,950	4%	16%
General Administration	133,719	7%	137,914	7%	3%	152,300	7%	10%
School Administration (Building)	119,579	6%	93,202	5%	-22%	100,500	5%	8%
Operations & Maintenance	256,825	13%	249,128	13%	-3%	293,430	14%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	78,703	4%	88,946	5%	13%	101,200	5%	14%
Total Expenditures	1,958,476	100%	1,937,962	100%	-1%	2,071,380	100%	7%
Amount per Pupil	$5,846		$6,079		4%	$5,918		-3%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,277,152		1,303,888	2%		1,349,000	3%
Federal Funds	67,199		82,571	23%		104,707	27%
Supplemental General	19,822		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	51,091		56,495	11%		75,000	33%
Driver Education	2,355		5,630	139%		5,546	-1%
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	100,835		273,601	171%		299,396	9%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	32,460		26,493	-18%		30,000	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	6,846		8,973	31%			
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	1,557,760		1,757,651	13%		1,863,649	6%
Enrollment (FTE)*	335.0		318.8	-5%		350.0	10%
Amount per Pupil	4,650		5,513	19%		5,325	-3%
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	1,557,760		1,757,651	13%		1,863,649	6%



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.

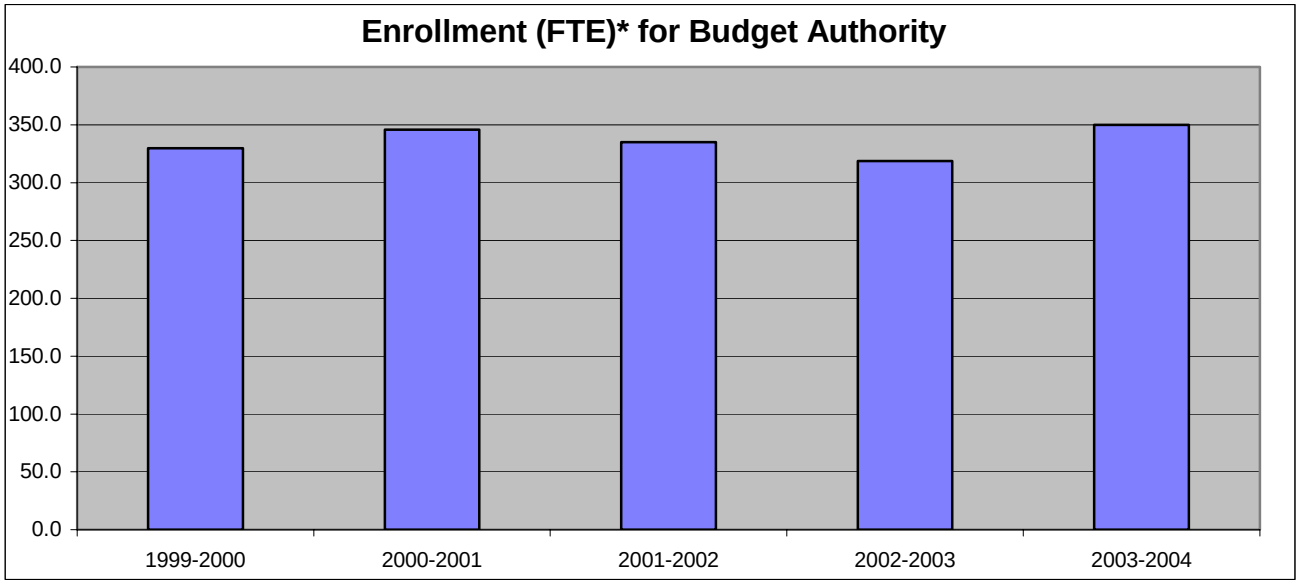
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

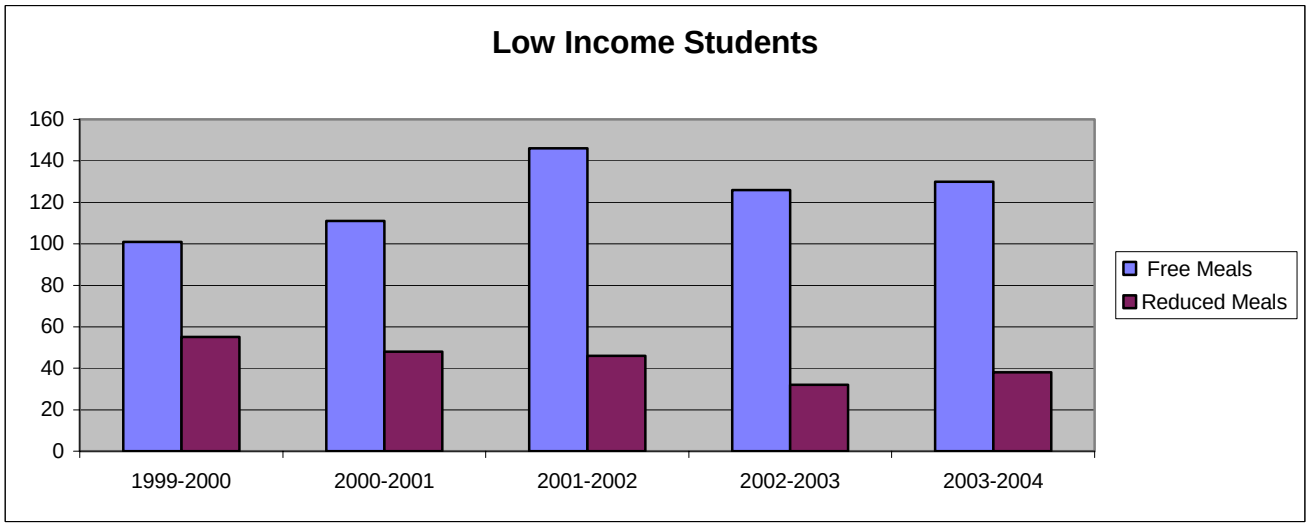
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,349,863	728	2,019,158	0		0	329,977
Supplemental General	60,500	0	23,008				37,492
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	145,000	91,381		0	25,000	0	84,412
Driver Training	5,546	3,721	825		0	1,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	172,783	27,457	2,075	81,741	0	12,000	49,510
Professional Development	19,413	2,913	4,500	0	0	12,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	300,396	36,913	0	0	0	263,483	0
Vocational Education	30,000			0	0	30,000	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	170,165	230,474	51,042		0		237,166
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	104,707	0	xxxxxxxxxxx	104,707	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,358,373	393,587	2,100,608	186,448	25,000	318,483	738,557
Less Transfers	318,483						
TOTAL Budget Expenditures	$3,039,890						

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)*	329.7	345.8	5%	335.0	-3%	318.8	-5%	350.0	10%
Number of Students - Free Meals	101	111	10%	146	32%	126	-14%	130	3%
Number of Students - Reduced Meals	55	48	-13%	46	-4%	32	-30%	38	19%

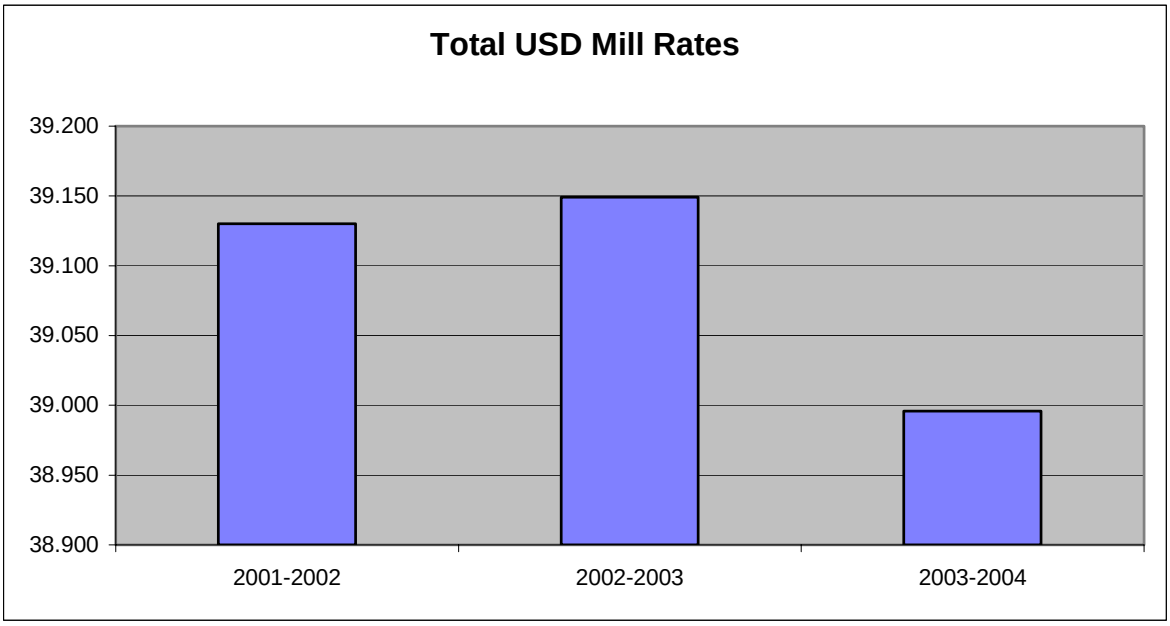




*FTE for state aid and budget authority purposes for general fund.

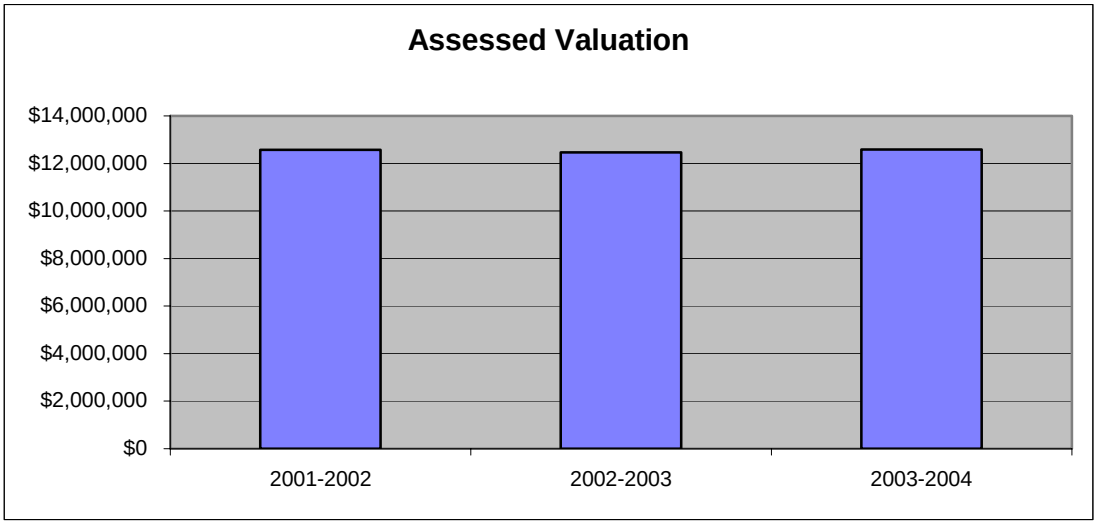
Miscellaneous Information
Mill Rates by Fund

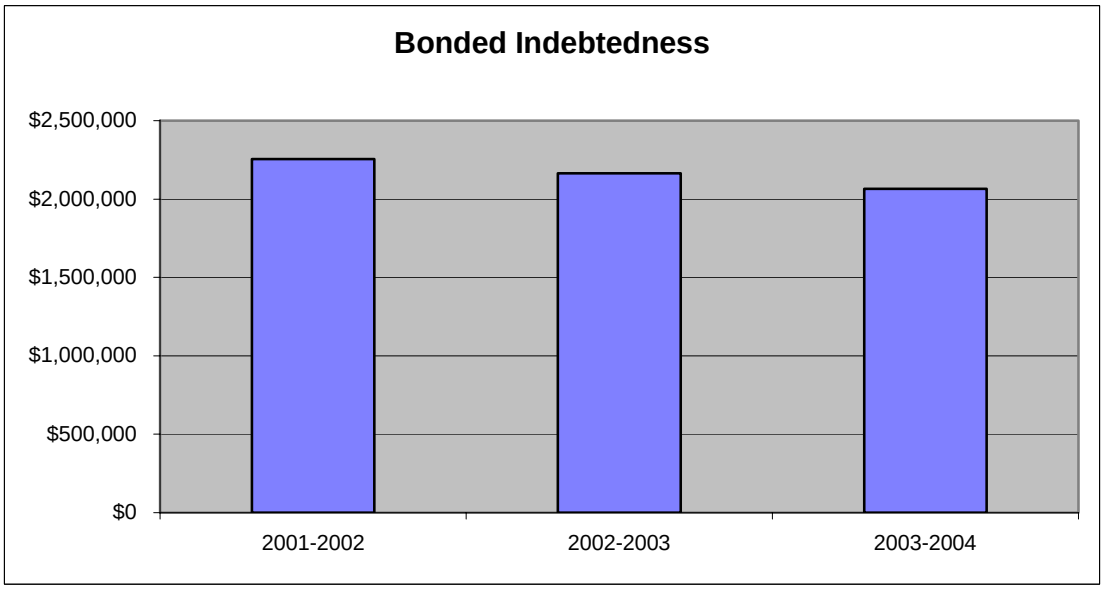
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	1.866	2.051	2.105
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.997	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.264	13.101	12.891
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	**39.130**	**39.149**	**38.996**
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	1.000	1.000	0.989
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**0.989**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$12,577,198	$12,461,723	$12,582,872
Bonded Indebtedness	2,253,787	2,164,088	2,065,000





USD# 486
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.8	99,190	55,106	1.8	101,825	56,569
Teachers (Full Time)	27.6	1,055,199	38,232	26.1	1,050,000	40,230
Other Certified (Licensed) Personnel	3.1	110,160	35,535	2.5	105,000	42,000
Classified Personnel	11.7	288,065	24,621	11.5	290,000	25,217
Substitutes/Temporary Help	XXXXX	49,449	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