Budget at a Glance

2003 - 2004

USD 420 OSAGE CITY

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USD# 420

Summary of Total Expenditures By Function
(All Funds)

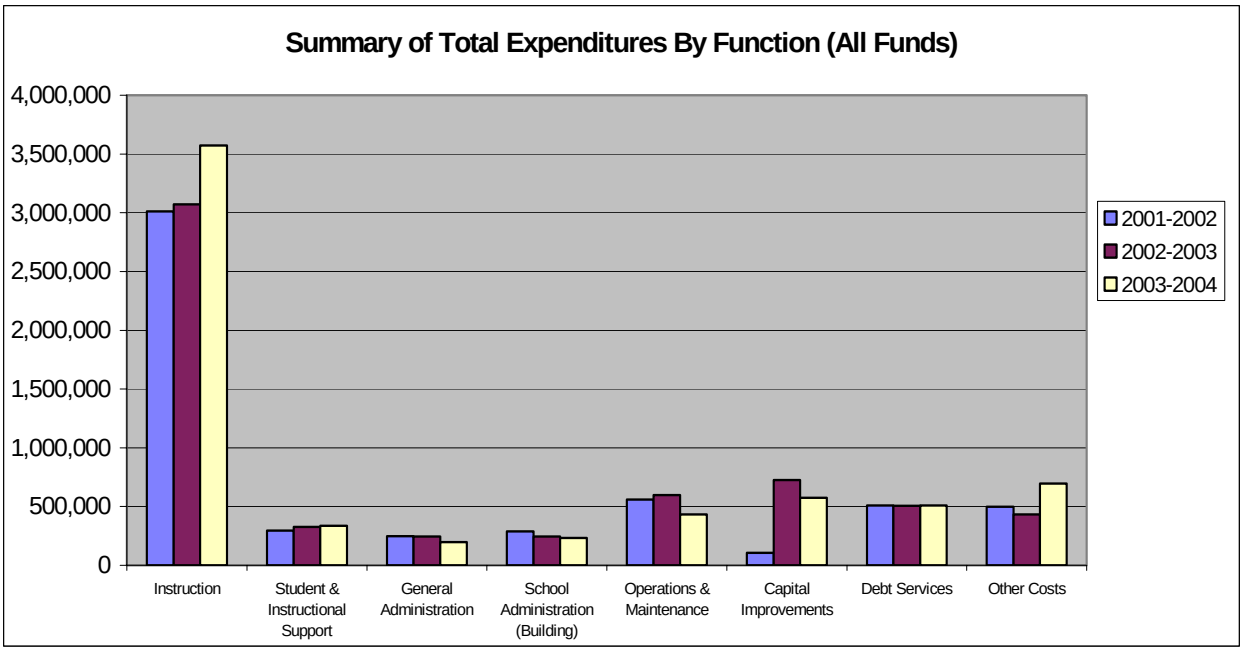
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,011,513	55%	3,070,825	50%	2%	3,571,676	55%	16%
Student & Instructional Support	297,276	5%	326,865	5%	10%	336,887	5%	3%
General Administration	247,776	4%	246,281	4%	-1%	198,400	3%	-19%
School Administration (Building)	287,597	5%	246,189	4%	-14%	233,811	4%	-5%
Operations & Maintenance	559,792	10%	595,836	10%	6%	432,026	7%	-27%
Capital Improvements	105,667	2%	726,106	12%	587%	575,000	9%	-21%
Debt Services	509,398	9%	506,498	8%	-1%	508,034	8%	0%
Other Costs	498,295	9%	431,829	7%	-13%	694,969	11%	61%
Total Expenditures	5,517,314	100%	6,150,429	100%	11%	6,550,803	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.

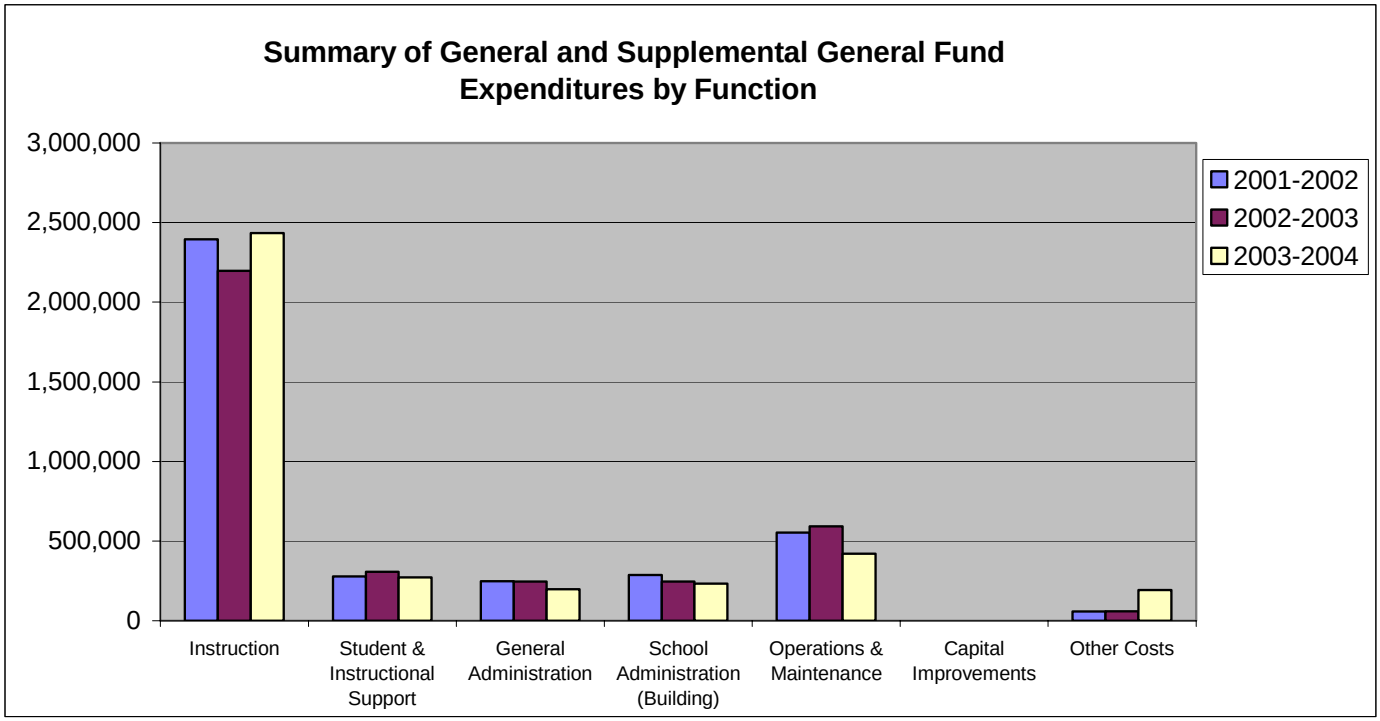
Further definition of what goes into each category:

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



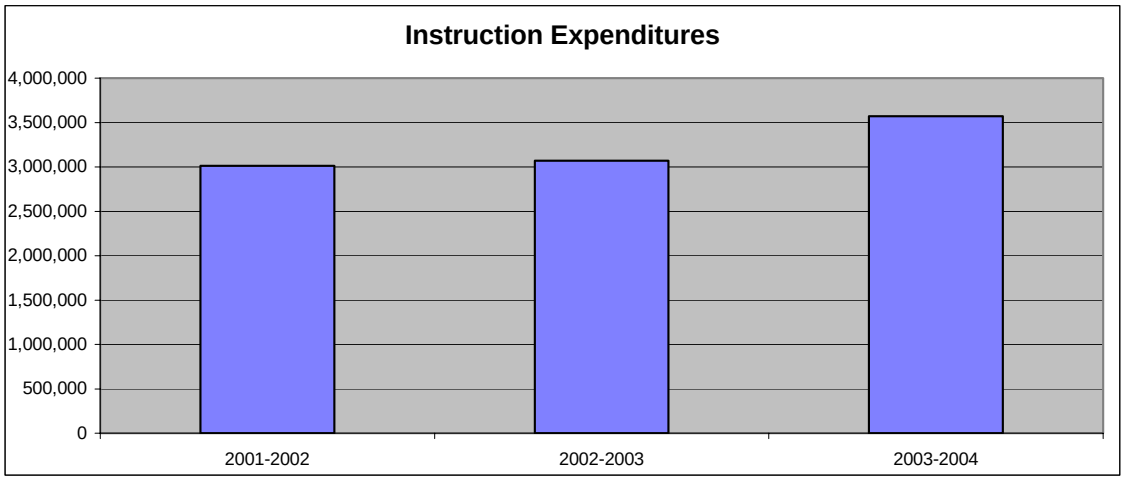
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,395,576	63%	2,196,748	60%	-8%	2,434,371	65%	11%
Student & Instructional Support	277,866	7%	307,842	8%	11%	272,213	7%	-12%
General Administration	247,776	6%	246,281	7%	-1%	198,400	5%	-19%
School Administration (Building)	287,597	8%	246,189	7%	-14%	233,811	6%	-5%
Operations & Maintenance	553,352	14%	592,790	16%	7%	419,368	11%	-29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	56,998	1%	59,623	2%	5%	192,069	5%	222%
Total Expenditures	3,819,165	100%	3,649,473	100%	-4%	3,750,232	100%	3%
Amount per Pupil	$5,075		$4,899		-3%	$4,980		2%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,395,576		2,196,748	-8%		2,434,371	11%
Federal Funds	90,979		121,390	33%		121,442	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	222,573		0	-100%		132,870	0%
Driver Education	8,139		11,767	45%		27,405	133%
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	13,594		14,995	10%		21,524	44%
Special Education	247,195		692,776	180%		760,064	10%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	33,457		33,149	-1%		74,000	123%
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	3,011,513		3,070,825	2%		3,571,676	16%
Enrollment (FTE)*	752.5		745.0	-1%		753.0	1%
Amount per Pupil	4,002		4,122	3%		4,743	15%
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	3,011,513		3,070,825	2%		3,571,676	16%



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.

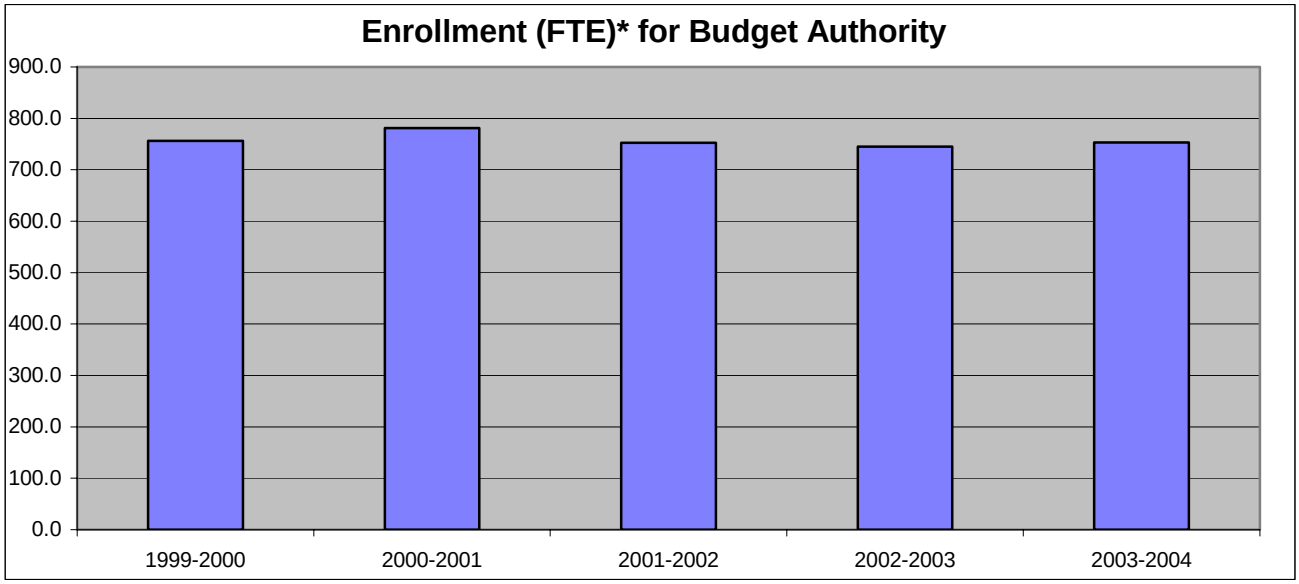
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

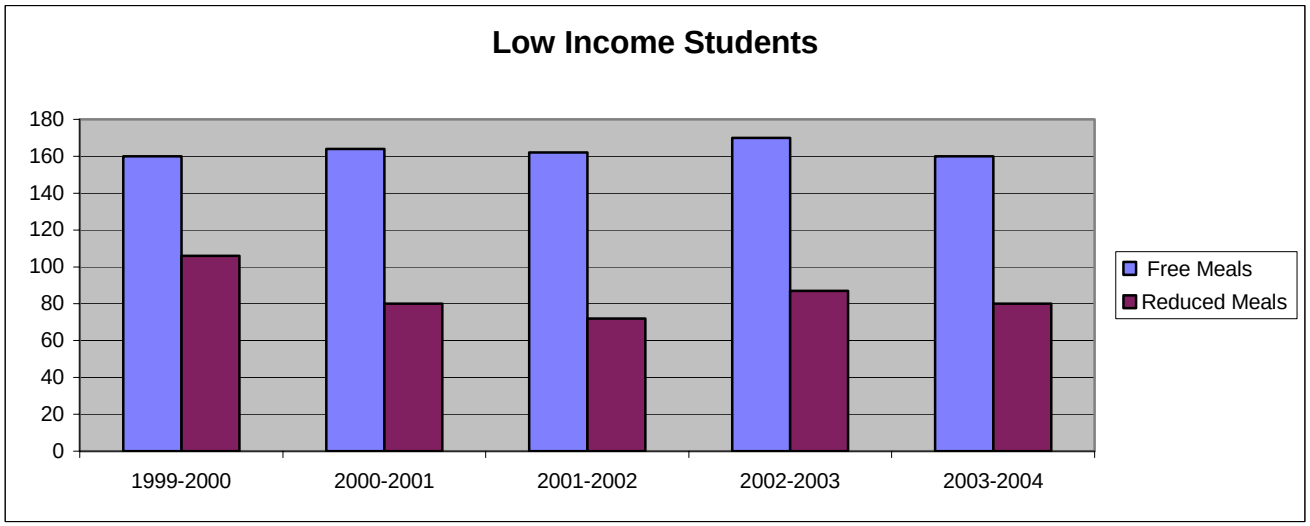
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,780,849	0	4,258,761	0		0	522,088
Supplemental General	0	0	0				0
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	707,870	476,882		0	0	95,617	135,371
Driver Training	38,063	19,938	4,125			10,000	4,000
Extraordinary School Program	0	0			0	0	0
Food Service	337,590	52,138	3,944	106,845		60,000	114,663
Professional Development	60,149	40,149	0			20,000	
Parent Education Program	0	0	0	0	0	0	0
Summer School	22,601	2,601		0	0	15,000	5,000
Special Education	921,374	171,374	0	0	0	750,000	0
Vocational Education	80,000			0	0	80,000	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	508,034	457,028	187,906				491,659
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	124,890	9,030	xxxxxxxxxxx	115,860	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,581,420	1,229,140	4,454,736	222,705	0	1,030,617	1,272,781
Less Transfers	1,030,617						
TOTAL Budget Expenditures	$6,550,803						

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)*	756.4	781.1	3%	752.5	-4%	745.0	-1%	753.0	1%
Number of Students - Free Meals	160	164	3%	162	-1%	170	5%	160	-6%
Number of Students - Reduced Meals	106	80	-25%	72	-10%	87	21%	80	-8%

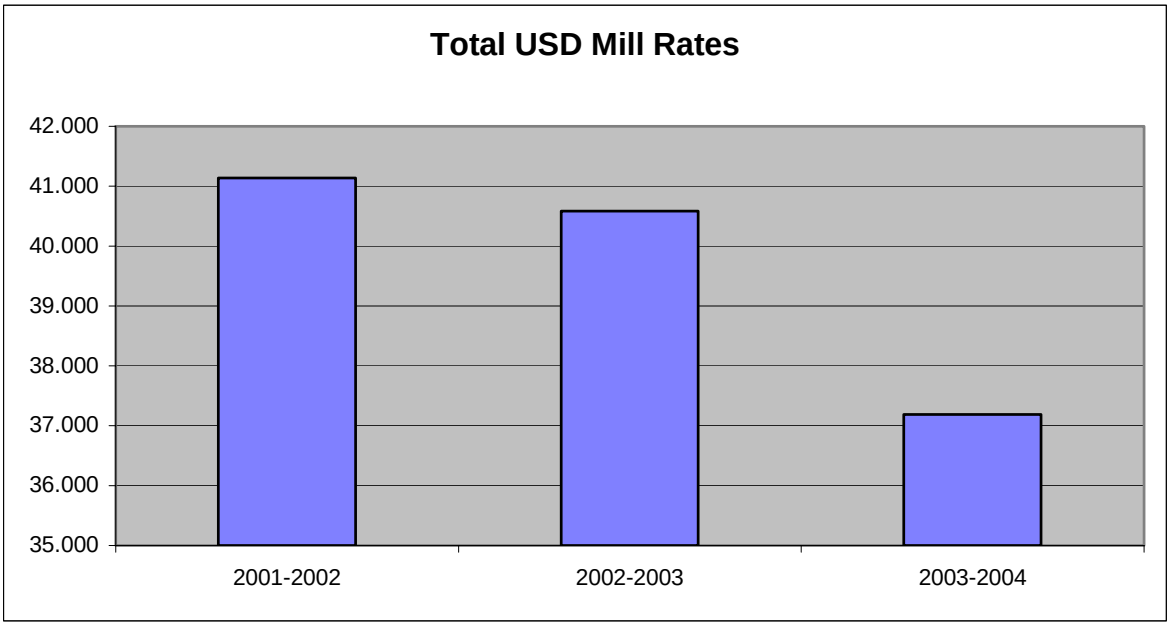




*FTE for state aid and budget authority purposes for general fund.

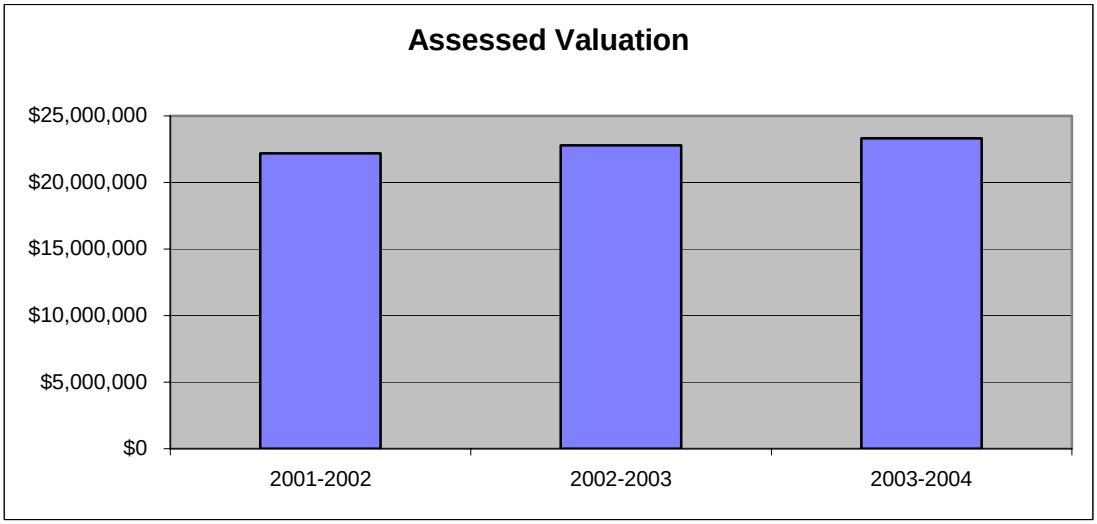
Miscellaneous Information
Mill Rates by Fund

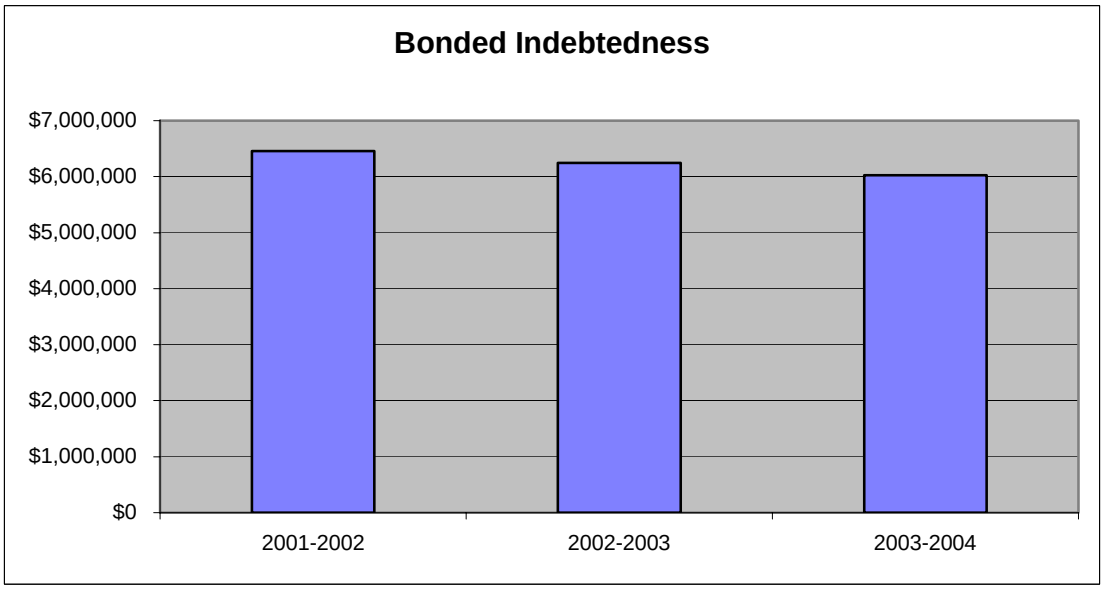
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	0.000	0.000	0.000
Adult Education	0.000	0.000	0.000
Capital Outlay	4.015	3.987	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	17.122	16.596	13.187
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	**41.137**	**40.583**	**37.187**
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	0.994	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.994**	**0.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$22,189,810	$22,782,425	$23,312,996
Bonded Indebtedness	6,455,000	6,245,000	6,025,000





USD# 420
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	220,947	73,649	4.0	270,947	67,737
Teachers (Full Time)	50.0	1,791,229	35,825	50.0	1,791,229	35,825
Other Certified (Licensed) Personnel	5.0	193,309	38,662	5.5	193,309	35,147
Classified Personnel	24.3	671,507	27,634	24.3	671,507	27,634
Substitutes/Temporary Help	XXXXX	49,358	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