Budget at a Glance

2003 - 2004

Mankato USD No. 278

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Summary of Total Expenditures By Function
(All Funds)

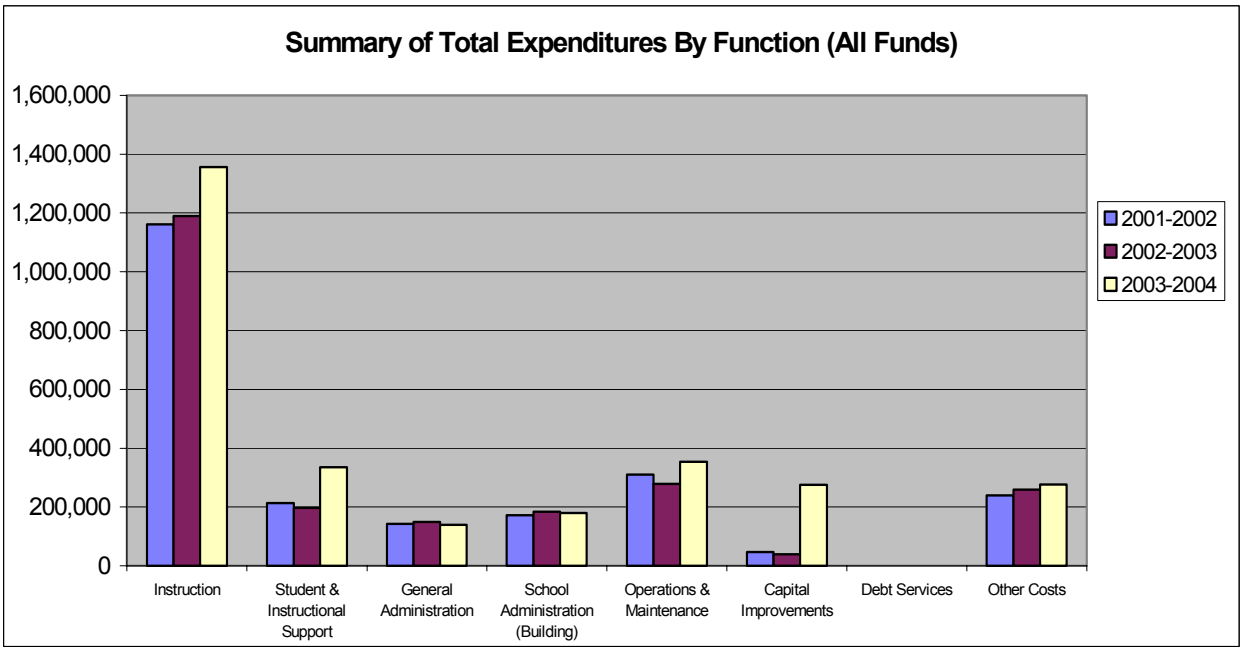
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,160,851	51%	1,188,898	52%	2%	1,356,167	47%	14%
Student & Instructional Support	213,861	9%	197,640	9%	-8%	335,023	11%	70%
General Administration	142,415	6%	149,973	7%	5%	139,213	5%	-7%
School Administration (Building)	172,489	8%	184,469	8%	7%	180,000	6%	-2%
Operations & Maintenance	310,259	14%	278,230	12%	-10%	353,925	12%	27%
Capital Improvements	47,769	2%	39,898	2%	-16%	275,000	9%	589%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	240,201	10%	259,515	11%	8%	276,277	9%	6%
Total Expenditures	2,287,845	100%	2,298,623	100%	0%	2,915,605	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.

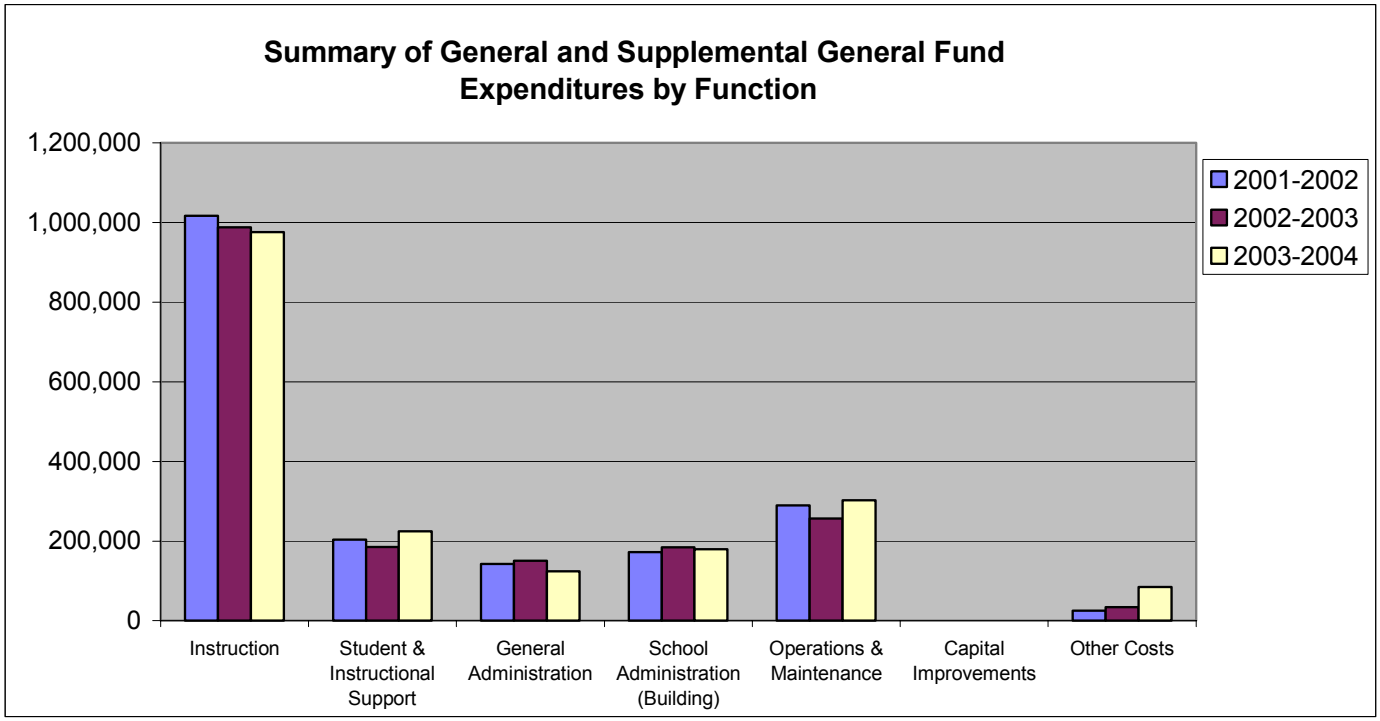
Further definition of what goes into each category:

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



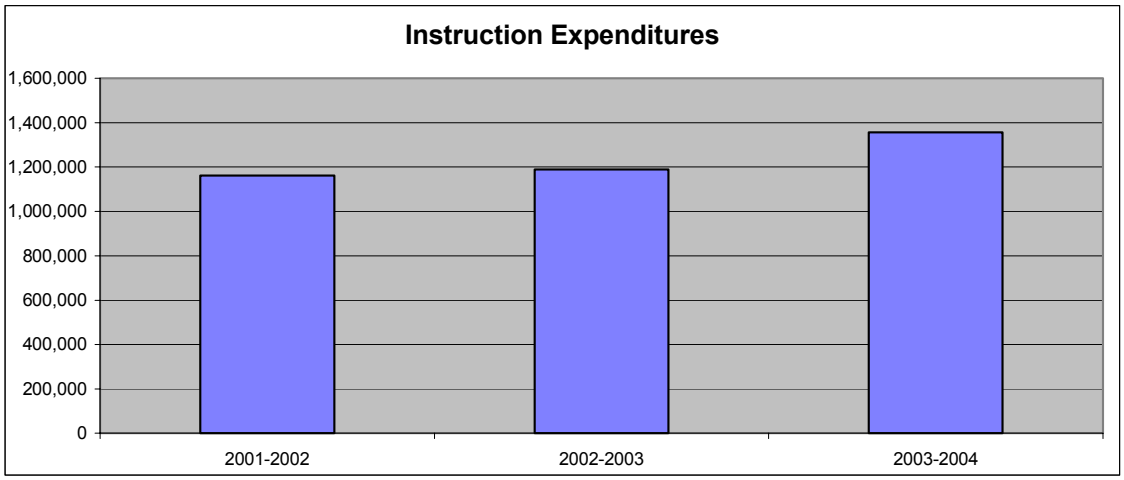
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,017,334	55%	988,072	55%	-3%	975,900	52%	-1%
Student & Instructional Support	203,818	11%	185,408	10%	-9%	224,070	12%	21%
General Administration	142,415	8%	149,973	8%	5%	124,213	7%	-17%
School Administration (Building)	172,489	9%	184,469	10%	7%	180,000	10%	-2%
Operations & Maintenance	289,706	16%	256,707	14%	-11%	302,425	16%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	25,139	1%	34,255	2%	36%	84,400	4%	146%
Total Expenditures	1,850,901	100%	1,798,884	100%	-3%	1,891,008	100%	5%
Amount per Pupil	$6,912		$6,853		-1%	$8,133		19%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	990,170		940,034	-5%		931,400	-1%
Federal Funds	56,053		74,275	33%		77,800	5%
Supplemental General	27,164		48,038	77%		44,500	-7%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		125,000	0%
Driver Education	4,270		0	-100%		7,175	0%
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	2,730		2,424	-11%		7,792	221%
Special Education	60,049		98,420	64%		144,000	46%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	18,135		18,491	2%		18,500	0%
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	2,280		7,216	216%			
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	1,160,851		1,188,898	2%		1,356,167	14%
Enrollment (FTE)*	267.8		262.5	-2%		232.5	-11%
Amount per Pupil	4,335		4,529	4%		5,833	29%
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	1,160,851		1,188,898	2%		1,356,167	14%



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.

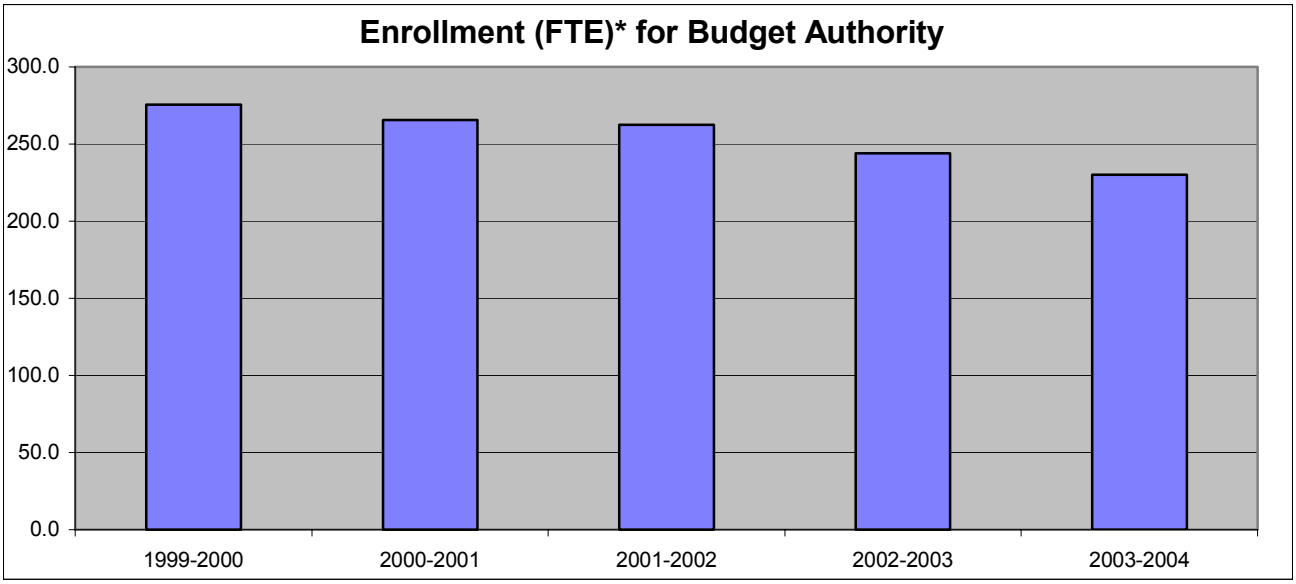
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

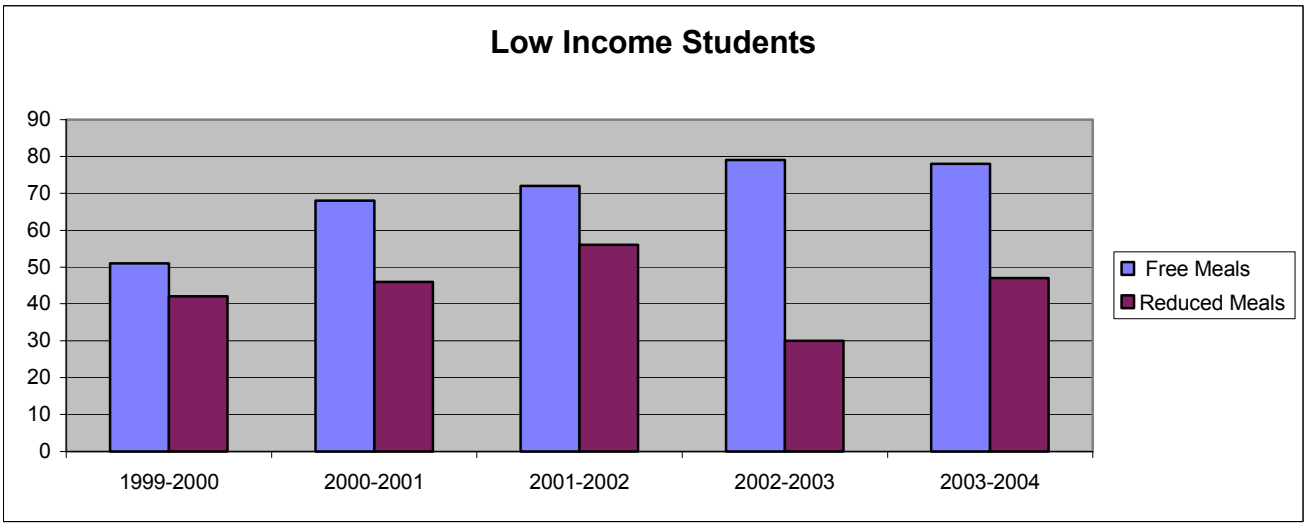
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,810,588	2	1,611,159	0		0	199,427
Supplemental General	273,535	9,866	108,894				154,775
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	510,000	480,734		0	0	19,000	50,908
Driver Training	8,675	12,150	0		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	176,877	29,787	1,802	56,420	0	32,500	56,368
Professional Development	13,420	7,420	0	0	0	6,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	7,792	2,792		0	0	5,000	0
Special Education	211,533	99,418	0	0	0	112,115	0
Vocational Education	18,500			0	0	18,500	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	77,800	0	xxxxxxxxxxx	77,800	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,108,720	642,169	1,721,855	134,220	0	193,115	461,478
Less Transfers	193,115						
TOTAL Budget Expenditures	$2,915,605						

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)*	275.5	265.5	-4%	262.5	-1%	244.0	-7%	230.0	-6%
Number of Students - Free Meals	51	68	33%	72	6%	79	10%	78	-1%
Number of Students - Reduced Meals	42	46	10%	56	22%	30	-46%	47	57%

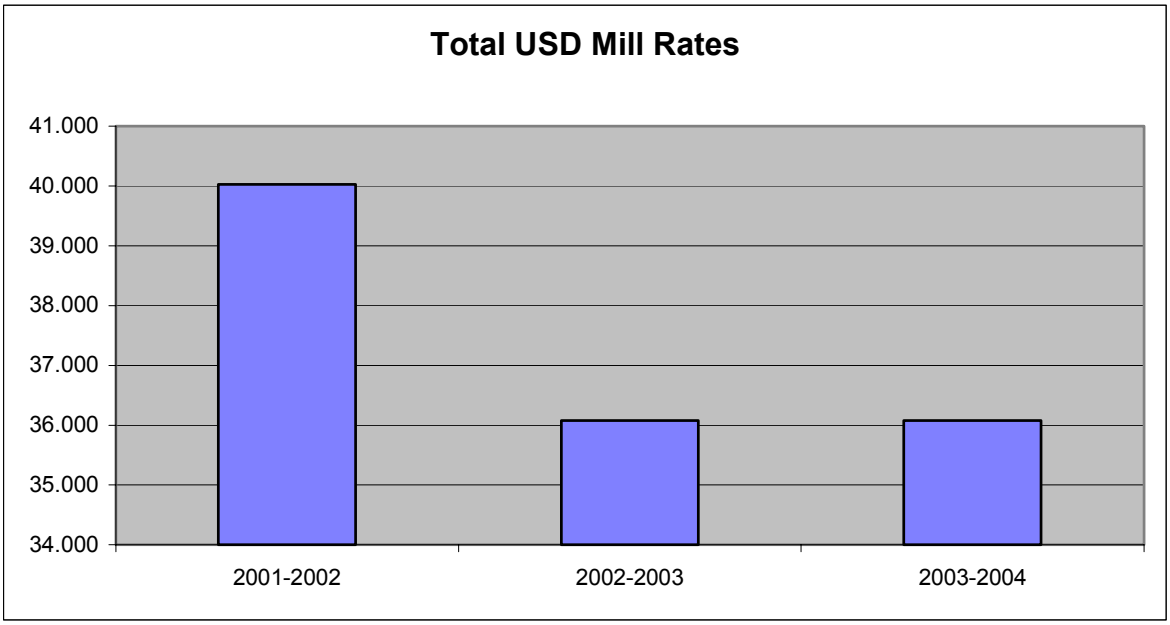




*FTE for state aid and budget authority purposes for general fund.

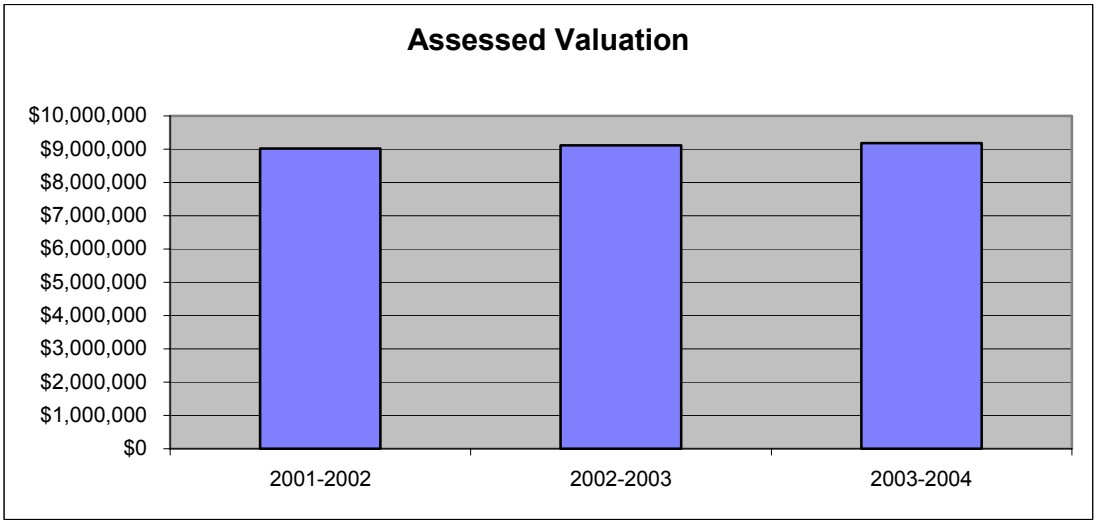
Miscellaneous Information
Mill Rates by Fund

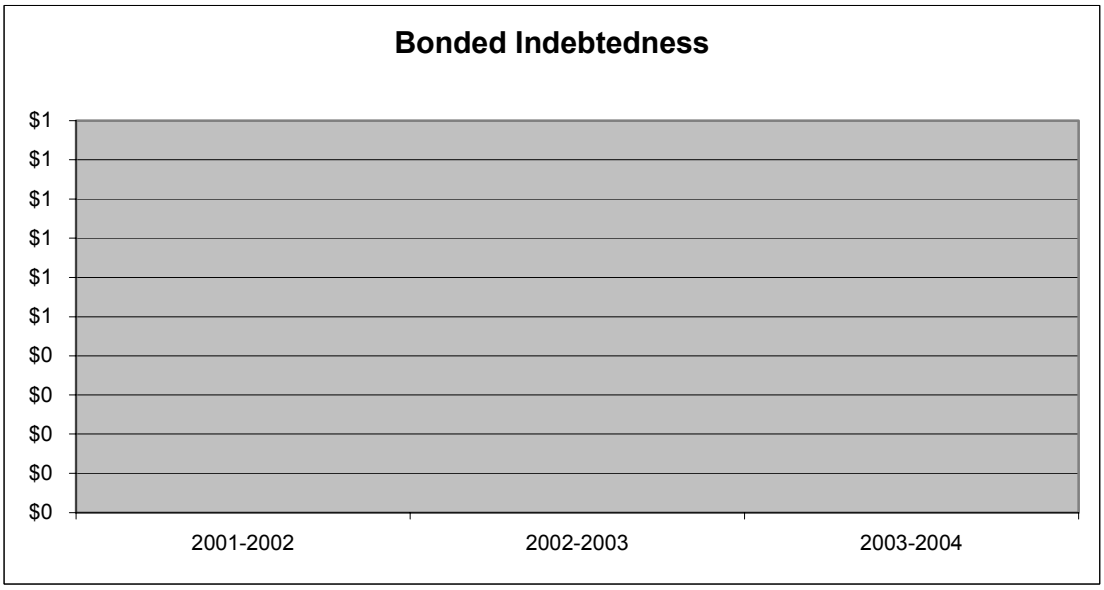
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	16.030	12.080	12.080
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**40.030**	**36.080**	**36.080**
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	$9,015,384	$9,113,938	$9,183,789
Bonded Indebtedness	0	0	0





USD# 278
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.5	161,271	64,508	2.5	158,000	63,200
Teachers (Full Time)	23.1	868,120	37,581	22.1	894,120	40,458
Other Certified (Licensed) Personnel	0.5	23,277	23,277	0.5	23,500	23,500
Classified Personnel	24.0	380,403	15,850	23.0	390,903	16,996
Substitutes/Temporary Help	XXXXX	36,577	XXXXXXXXXXX	XXXXX	35,000	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