Budget at a Glance

2003 - 2004

Iola Unified School District 257

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USD# 257

Summary of Total Expenditures By Function
(All Funds)

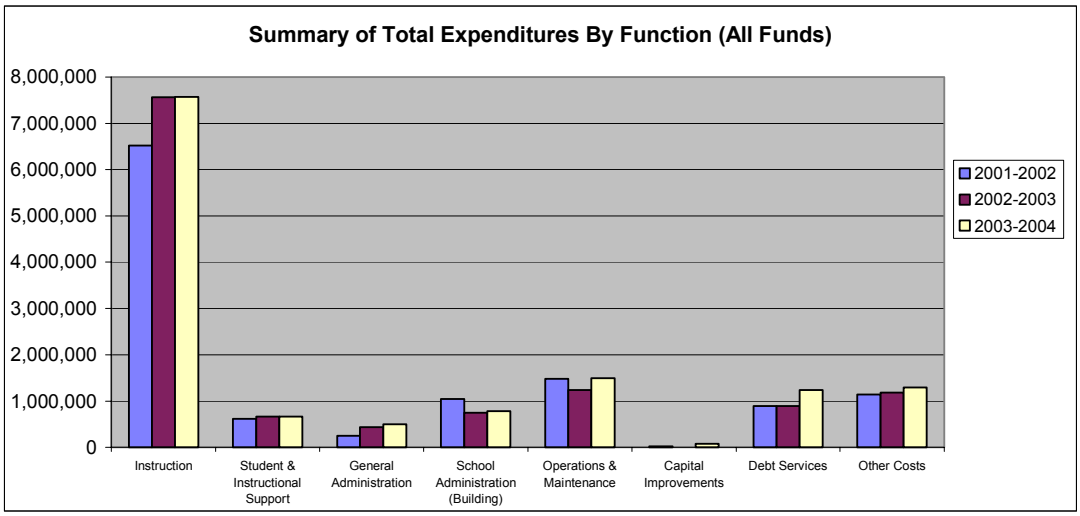
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,515,679	54%	7,557,899	59%	16%	7,567,900	56%	0%
Student & Instructional Support	617,847	5%	665,211	5%	8%	664,650	5%	0%
General Administration	251,405	2%	440,322	3%	75%	493,829	4%	12%
School Administration (Building)	1,048,321	9%	747,496	6%	-29%	783,169	6%	5%
Operations & Maintenance	1,482,454	12%	1,239,677	10%	-16%	1,491,400	11%	20%
Capital Improvements	20,000	0%	0	0%	-100%	80,000	1%	0%
Debt Services	890,940	7%	889,648	7%	0%	1,241,950	9%	40%
Other Costs	1,140,513	10%	1,184,003	9%	4%	1,292,200	9%	9%
Total Expenditures	11,967,159	100%	12,724,256	100%	6%	13,615,098	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.

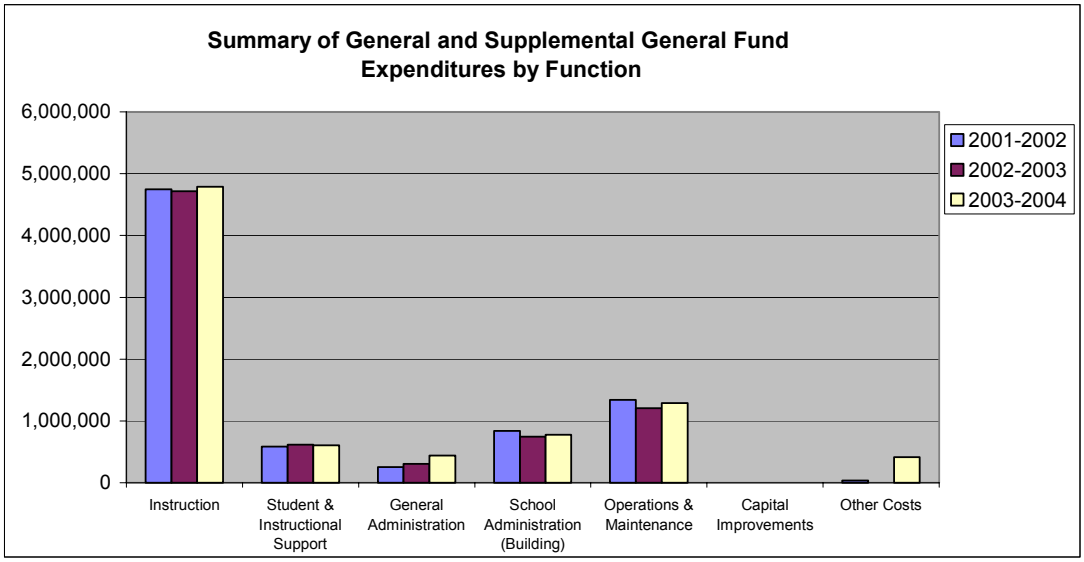
Further definition of what goes into each category:

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



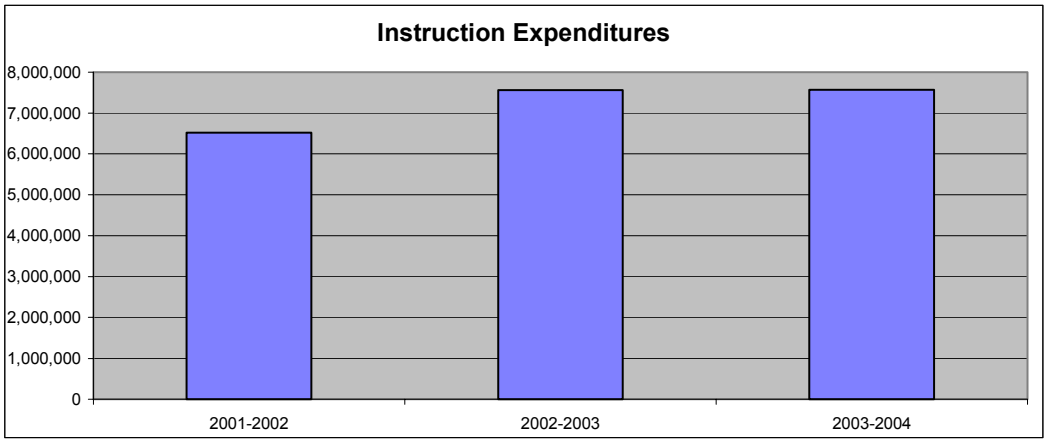
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,748,714	61%	4,716,816	62%	-1%	4,788,000	58%	2%
Student & Instructional Support	585,528	8%	617,197	8%	5%	606,650	7%	-2%
General Administration	251,405	3%	305,440	4%	21%	438,829	5%	44%
School Administration (Building)	837,361	11%	744,244	10%	-11%	777,169	9%	4%
Operations & Maintenance	1,340,006	17%	1,206,691	16%	-10%	1,286,500	15%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	36,254	0%	0	0%	-100%	415,000	5%	0%
Total Expenditures	7,799,268	100%	7,590,388	100%	-3%	8,312,148	100%	10%
Amount per Pupil	$4,900		$4,954		1%	$5,772		17%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	4,663,256		4,693,477	1%		4,583,000	-2%
Federal Funds	840,896		874,972	4%		646,000	-26%
Supplemental General	85,458		23,339	-73%		205,000	778%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		70,000	0%
Driver Education	14,080		1,810	-87%		23,100	1176%
Extraordinary School Program	0		0	0%		35,000	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	15,503		7,777	-50%		0	-100%
Special Education	439,653		1,491,354	239%		1,555,800	4%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	405,872		425,170	5%		450,000	6%
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	50,961		40,000	-22%			
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	6,515,679		7,557,899	16%		7,567,900	0%
Enrollment (FTE)*	1,591.8		1,532.2	-4%		1,440.0	-6%
Amount per Pupil	4,093		4,933	21%		5,255	7%
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	6,515,679		7,557,899	16%		7,567,900	0%



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.

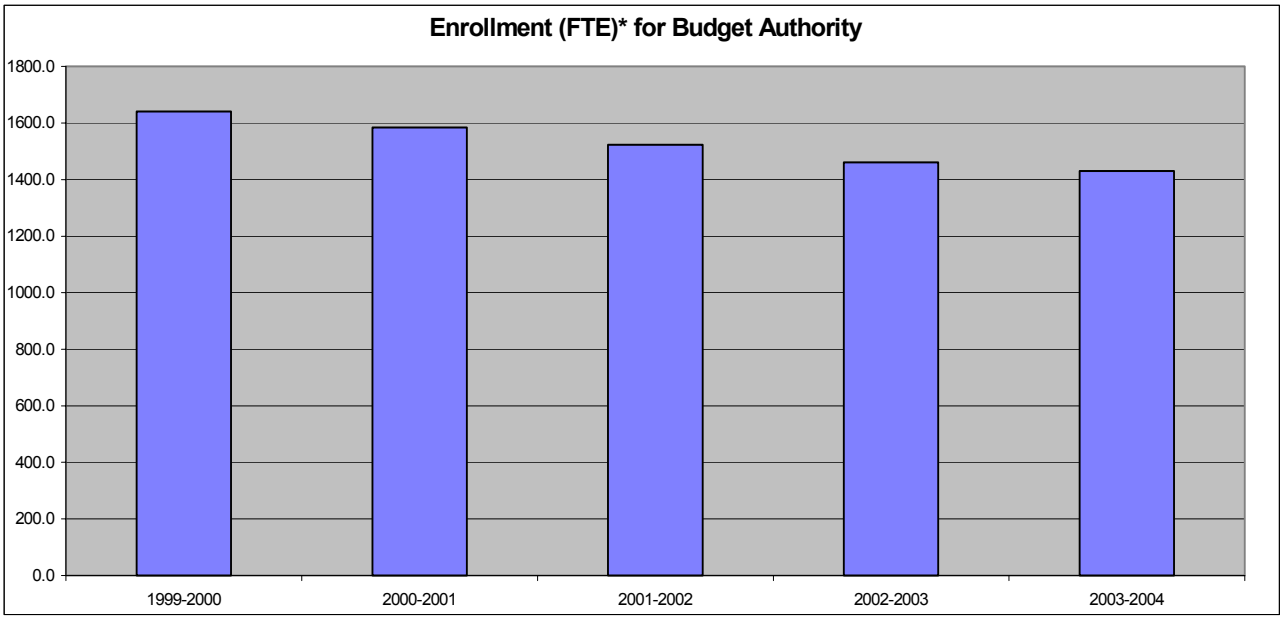
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

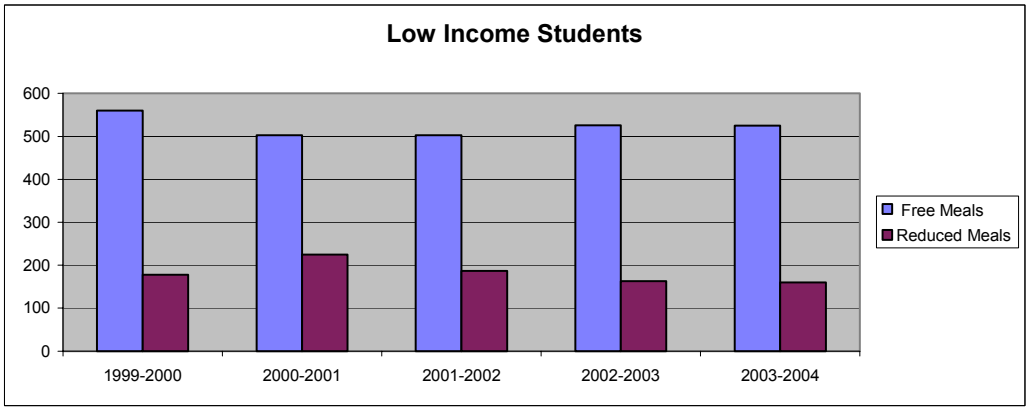
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue–2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,275,319	0	7,577,607	0		0	697,712
Supplemental General	2,068,829	87,989	1,214,403				766,437
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	599,095		0	75,000	0	25,905
Driver Training	26,000	26,513	3,375			6,000	4,500
Extraordinary School Program	35,000	20,000			0	30,000	0
Food Service	740,000	54,384	8,264	321,469	20,000	85,000	287,559
Professional Development	36,000	23,576	0			20,000	424
Parent Education Program	7,000	0	0	0	1,000	6,000	0
Summer School	0	3,822		0	0	0	0
Special Education	1,675,000	179,569	0	0	0	1,550,000	20,431
Vocational Education	450,000			24,000	0	335,000	91,000
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	1,241,950	256,376	381,862				744,175
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	742,000	9,798	xxxxxxxxxxx	758,084	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	15,647,098	1,261,122	9,185,511	1,103,553	96,000	2,032,000	2,638,143
Less Transfers	2,032,000						
TOTAL Budget Expenditures	$13,615,098						

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)*	1,641.5	1,584.3	-3%	1,522.4	-4%	1,461.5	-4%	1,430.0	-2%
Number of Students - Free Meals	560	502	-10%	502	0%	526	5%	525	0%
Number of Students - Reduced Meals	178	225	26%	187	-17%	163	-13%	160	-2%

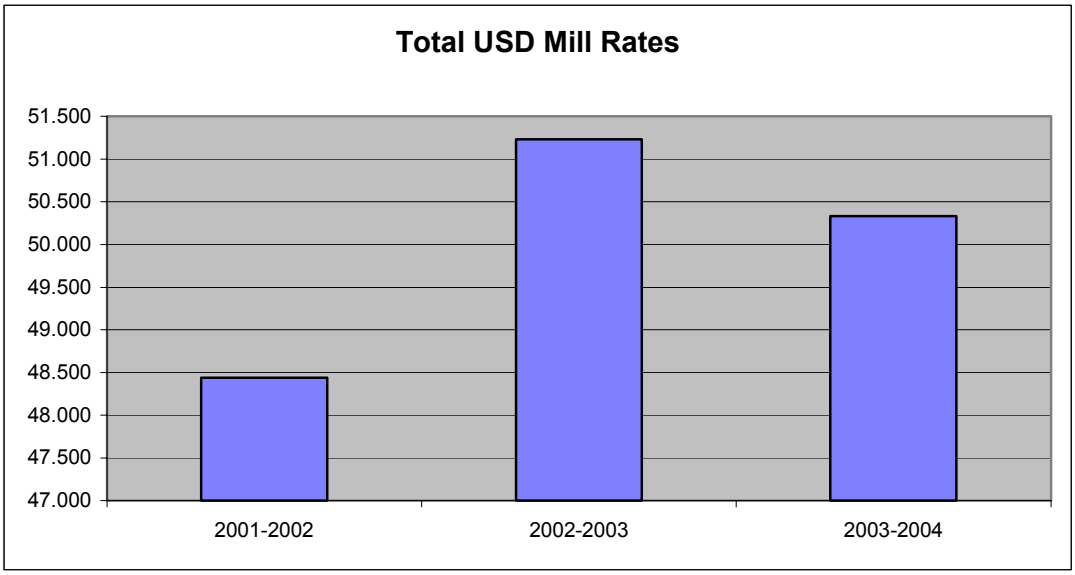




*FTE for state aid and budget authority purposes for general fund.

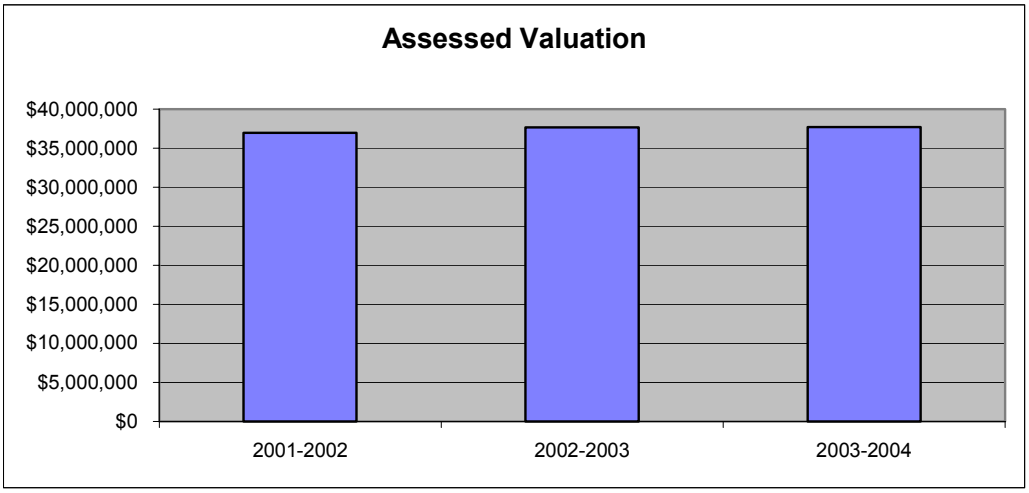
Miscellaneous Information
Mill Rates by Fund

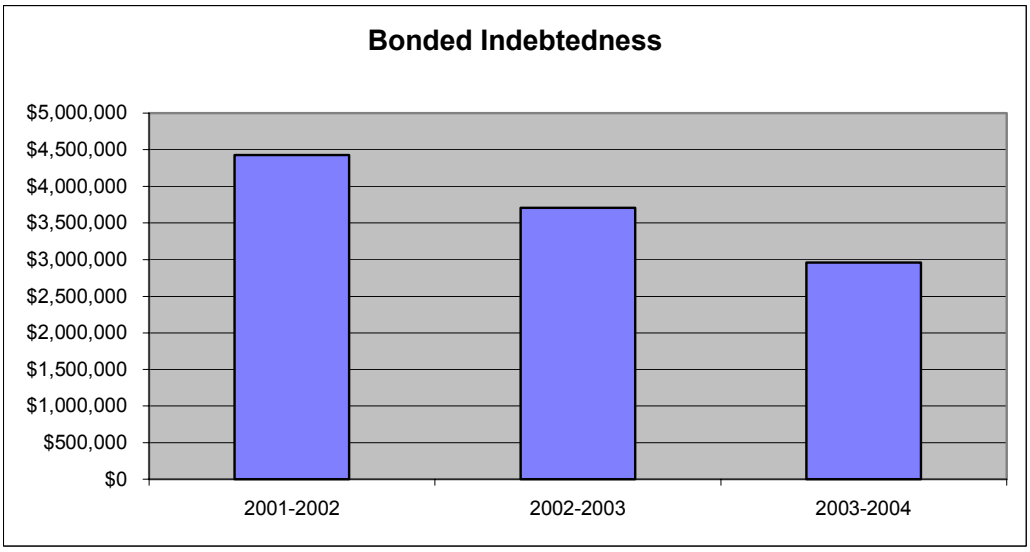
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.715	17.093	14.881
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.724	14.136	15.450
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	**48.439**	**51.229**	**50.331**
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	$36,991,343	$37,700,026	$37,734,805
Bonded Indebtedness	4,425,000	3,705,000	2,960,000





USD# 257
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	15.0	708,209	47,214	14.0	690,000	49,286
Teachers (Full Time)	108.5	3,958,300	36,482	105.5	3,966,990	37,602
Other Certified (Licensed) Personnel	9.0	355,557	39,506	9.0	367,729	40,859
Classified Personnel	108.0	1,409,830	13,054	109.0	1,443,666	13,245
Substitutes/Temporary Help	XXXXX	84,898	XXXXXXXXXXX	XXXXX	87,500	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