Budget at a Glance

2003 - 2004

Baldwin City USD #348

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USD# 348

Summary of Total Expenditures By Function
(All Funds)

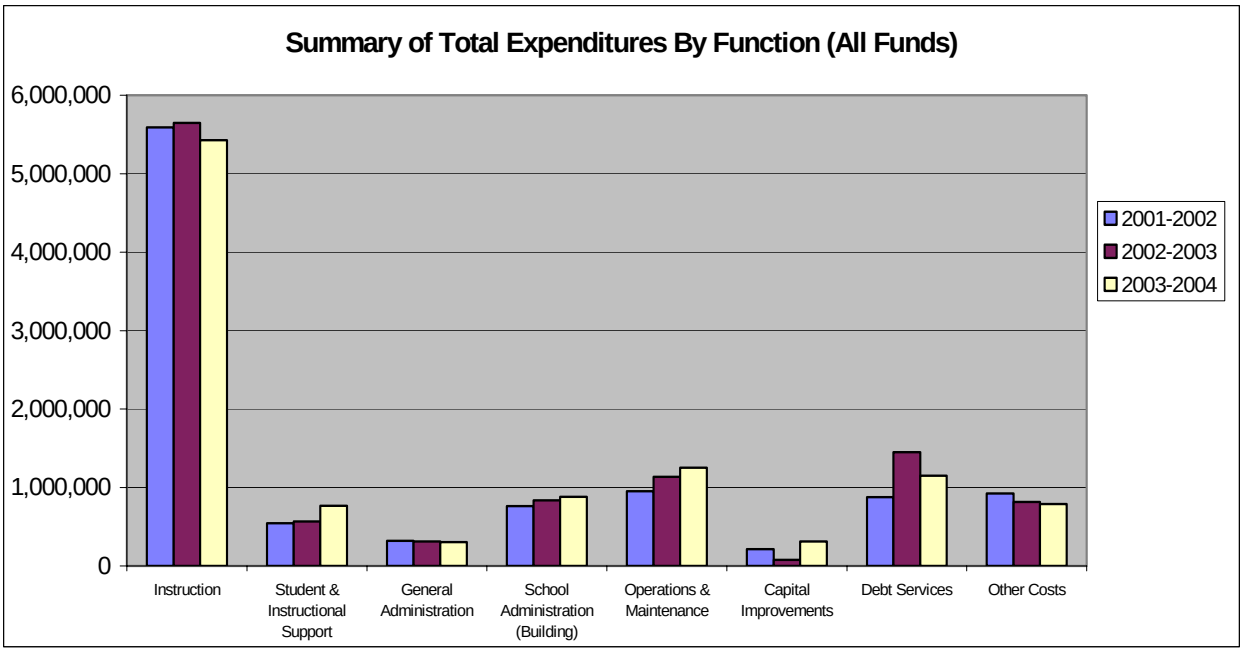
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	5,588,808	55%	5,646,358	52%	1%	5,425,604	50%	-4%
Student & Instructional Support	542,182	5%	565,188	5%	4%	766,028	7%	36%
General Administration	318,695	3%	309,961	3%	-3%	305,104	3%	-2%
School Administration (Building)	762,691	7%	834,480	8%	9%	880,583	8%	6%
Operations & Maintenance	953,248	9%	1,133,348	10%	19%	1,252,771	12%	11%
Capital Improvements	212,915	2%	75,822	1%	-64%	310,033	3%	309%
Debt Services	877,103	9%	1,450,962	13%	65%	1,151,044	11%	-21%
Other Costs	921,493	9%	815,282	8%	-12%	789,171	7%	-3%
Total Expenditures	10,177,135	100%	10,831,401	100%	6%	10,880,338	100%	0%

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.

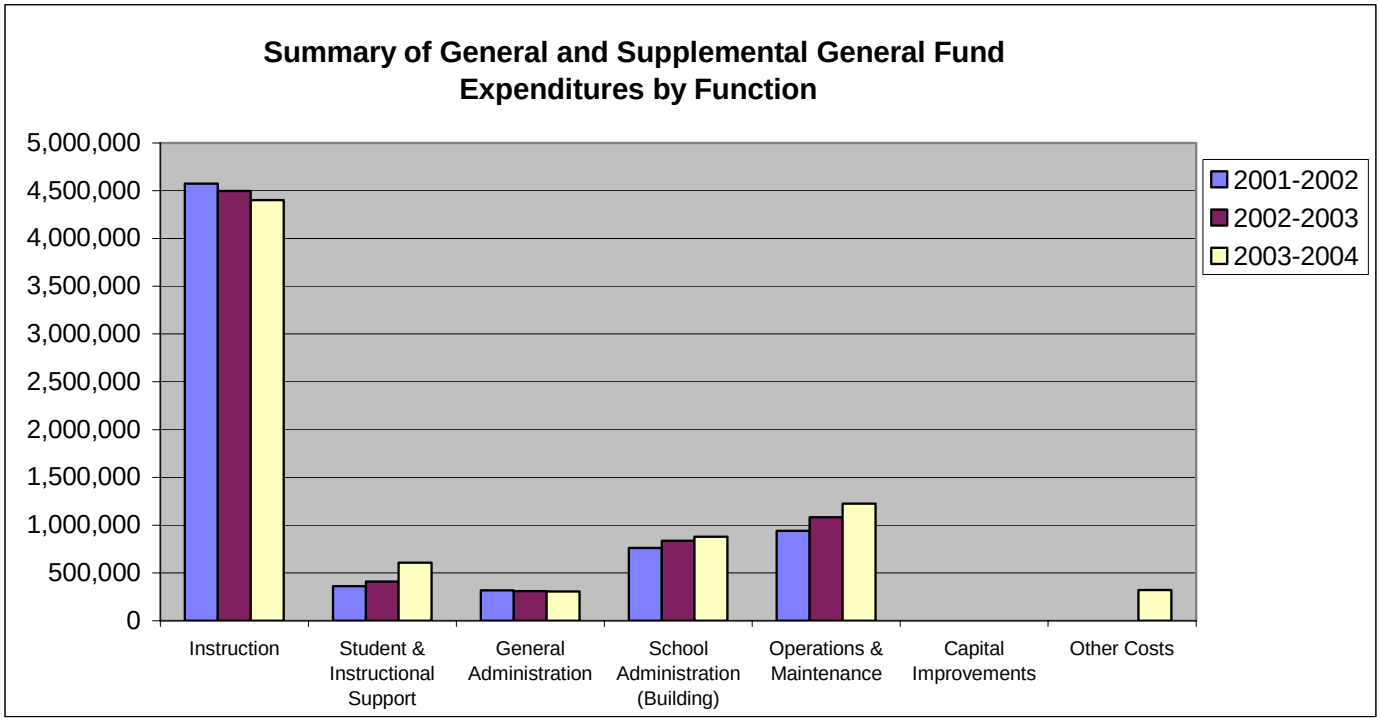
Further definition of what goes into each category:

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



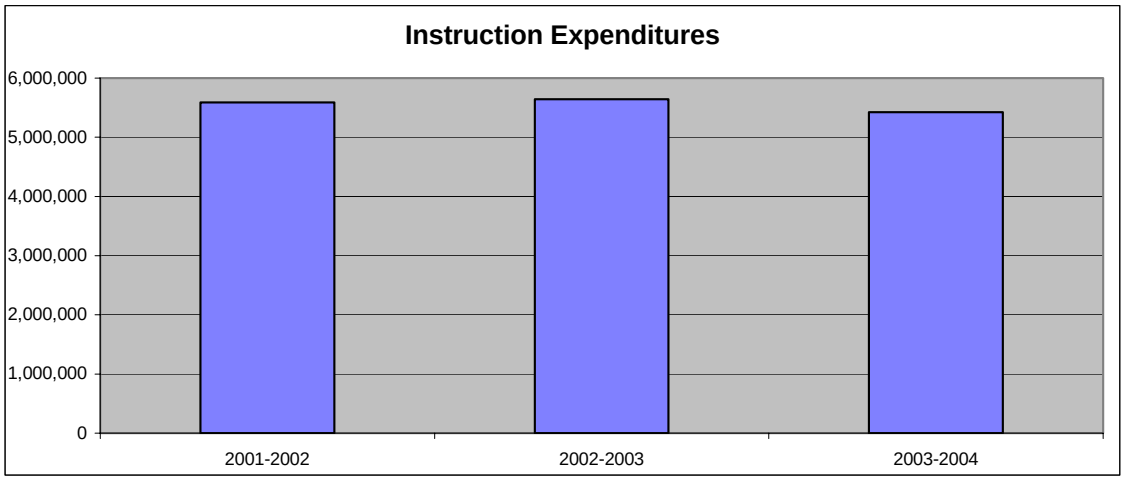
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,575,061	66%	4,496,094	63%	-2%	4,401,172	57%	-2%
Student & Instructional Support	360,752	5%	409,854	6%	14%	609,019	8%	49%
General Administration	318,695	5%	309,961	4%	-3%	305,104	4%	-2%
School Administration (Building)	762,691	11%	834,480	12%	9%	880,583	11%	6%
Operations & Maintenance	940,000	14%	1,082,340	15%	15%	1,224,182	16%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	320,800	4%	0%
Total Expenditures	6,957,199	100%	7,132,729	100%	3%	7,740,860	100%	9%
Amount per Pupil	$5,255		$5,471		4%	$5,781		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	4,332,827		4,411,102	2%		4,401,172	0%
Federal Funds	73,228		92,544	26%		199,784	116%
Supplemental General	242,234		84,992	-65%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	71,123		129,515	82%		159,087	23%
Driver Education	15,482		14,423	-7%		16,041	11%
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	13,750		9,704	-29%		14,550	50%
Special Education	379,214		495,977	31%		551,142	11%
Technology Education	267,707		255,683	-4%			
Transportation	0		0	0%			
Vocational Education	95,853		99,908	4%		81,607	-18%
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	97,390		52,510	-46%			
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	5,588,808		5,646,358	1%		5,423,383	-4%
Enrollment (FTE)*	1,324.0		1,303.7	-2%		1,339.0	3%
Amount per Pupil	4,221		4,331	3%		4,050	-6%
Adult Education	0		0	0%		2,221	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	5,588,808		5,646,358	1%		5,425,604	-4%



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.

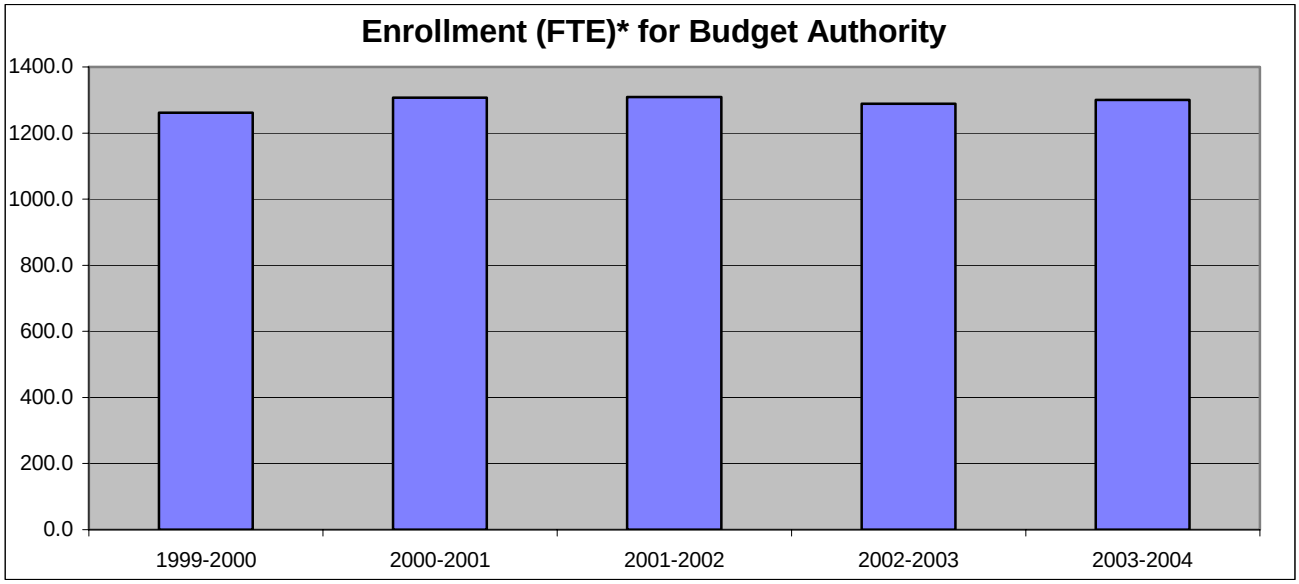
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

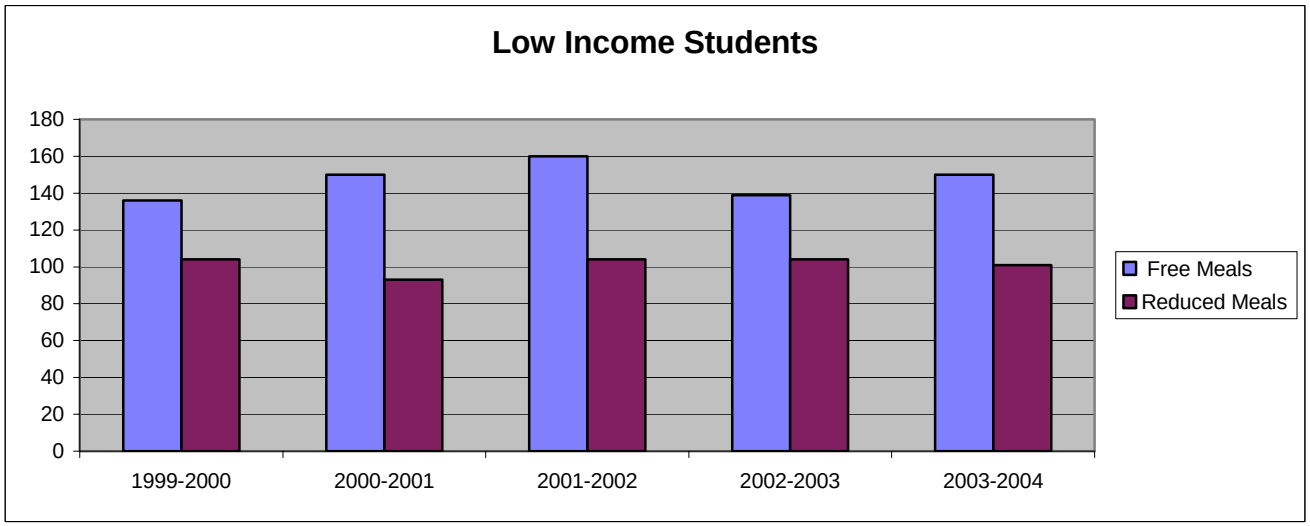
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,536,713	12,014	6,221,106	0		0	1,303,593
Supplemental General	1,884,178	26,707	703,364				1,154,107
Adult Education	2,221	2,221	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	469,120	173,390		0	8,450	0	298,178
Driver Training	17,222	572	4,950		0	4,950	6,750
Extraordinary School Program	0	0			0	0	0
Food Service	436,258	11,796	6,660	139,716	0	38,161	239,925
Professional Development	0	0	0	0	0	0	0
Parent Education Program	157,009	18,978	83,655	0	0	54,376	0
Summer School	14,550	5,296		0	0	14,550	0
Special Education	1,205,145	6,032	0	0	0	1,199,113	0
Vocational Education	81,607			0	0	81,607	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	1,151,044	23,482	333,223		0		1,342,420
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	640,974	0	0	0	594,482	0
Federal Funds	199,784	29,130	xxxxxxxxxxx	170,654	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	13,154,851	950,592	7,352,958	310,370	8,450	1,987,239	4,344,973
Less Transfers	1,987,239						
TOTAL Budget Expenditures	$11,167,612						

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)*	1,261.1	1,307.1	4%	1,309.0	0%	1,288.7	-2%	1,300.0	1%
Number of Students - Free Meals	136	150	10%	160	7%	139	-13%	150	8%
Number of Students - Reduced Meals	104	93	-11%	104	12%	104	0%	101	-3%

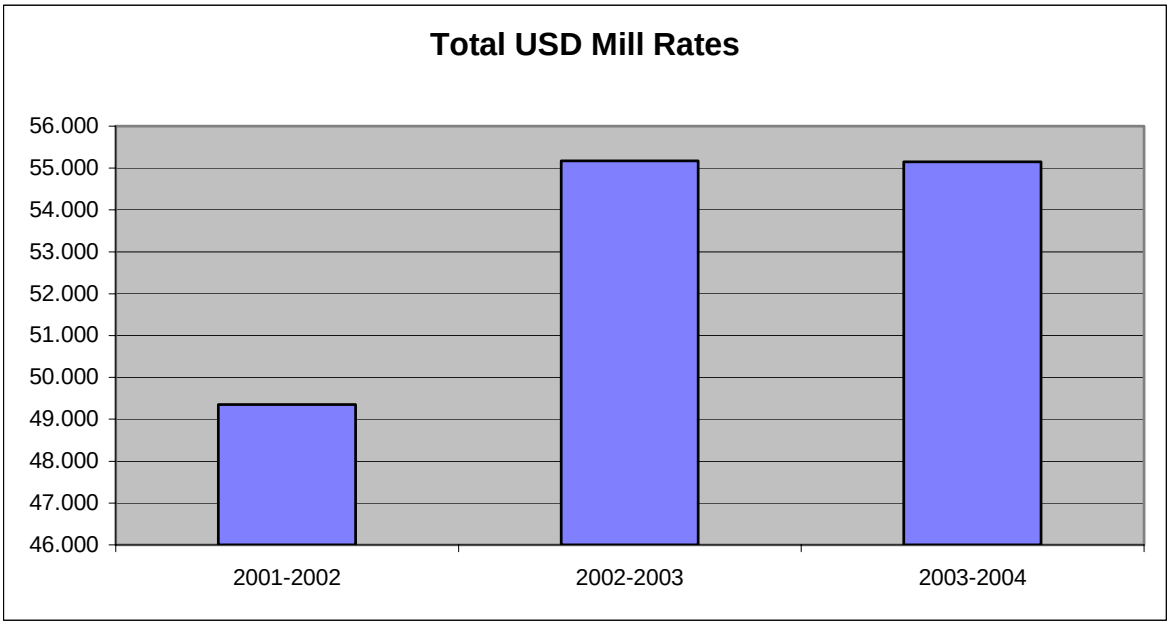




*FTE for state aid and budget authority purposes for general fund.

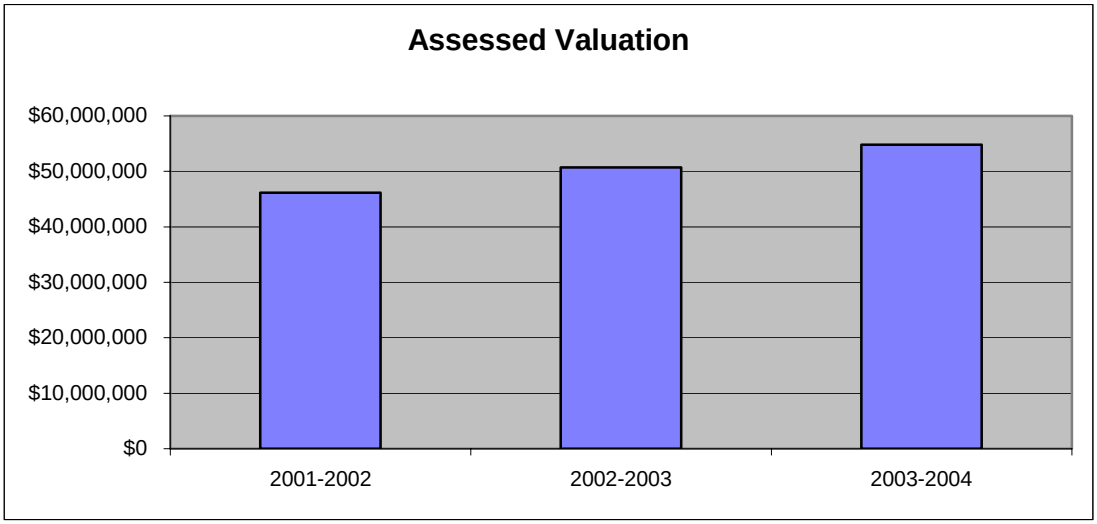
Miscellaneous Information
Mill Rates by Fund

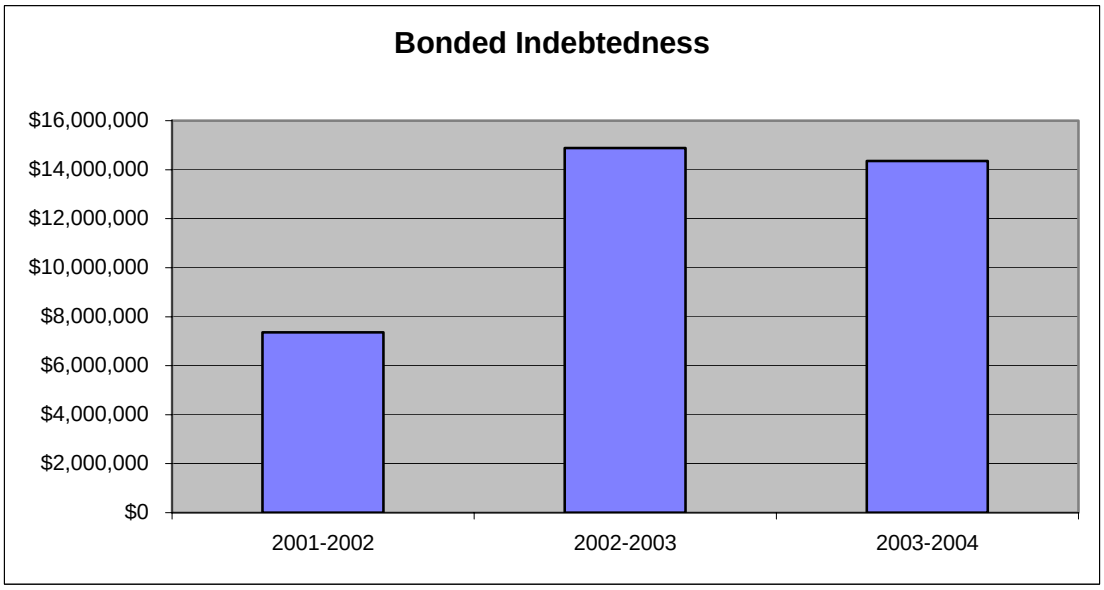
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	13.291	22.470	11.187
Adult Education	0.000	0.000	0.000
Capital Outlay	3.499	3.560	3.560
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.562	9.144	20.403
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	**49.352**	**55.174**	**55.150**
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	2.994	2.967	2.999
Recreation Commission Employee Benefit	1.000	1.000	0.283
TOTAL OTHER	**3.994**	**3.967**	**3.282**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$46,151,051	$50,696,497	$54,793,103
Bonded Indebtedness	7,360,000	14,875,000	14,350,000





USD# 348
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	17.5	976,227	55,784	16.5	993,311	60,201
Teachers (Full Time)	89.7	3,413,174	38,051	85.0	3,416,174	40,190
Other Certified (Licensed) Personnel	10.0	120,436	12,044	10.0	120,436	12,044
Classified Personnel	68.0	952,673	14,010	68.0	969,345	14,255
Substitutes/Temporary Help	XXXXX	85,442	XXXXXXXXXXX	XXXXX	82,878	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