Budget at a Glance

2003 - 2004

Unified School District No. 204

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USD# 204

Summary of Total Expenditures By Function
(All Funds)

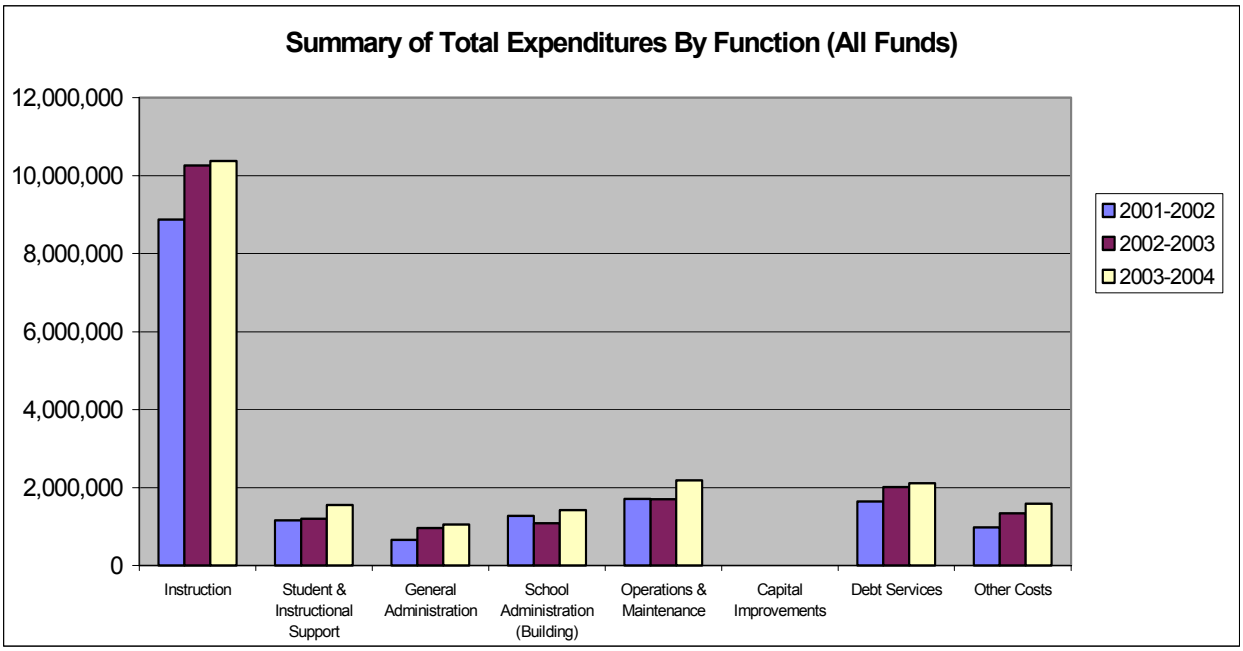
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	8,874,500	54%	10,262,902	55%	16%	10,374,248	51%	1%
Student & Instructional Support	1,163,232	7%	1,205,377	6%	4%	1,553,123	8%	29%
General Administration	666,879	4%	960,109	5%	44%	1,055,509	5%	10%
School Administration (Building)	1,276,693	8%	1,080,569	6%	-15%	1,415,541	7%	31%
Operations & Maintenance	1,706,000	10%	1,699,207	9%	0%	2,190,083	11%	29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	1,650,210	10%	2,012,565	11%	22%	2,114,870	10%	5%
Other Costs	976,868	6%	1,342,012	7%	37%	1,583,777	8%	18%
Total Expenditures	16,314,382	100%	18,562,741	100%	14%	20,287,151	100%	9%

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.

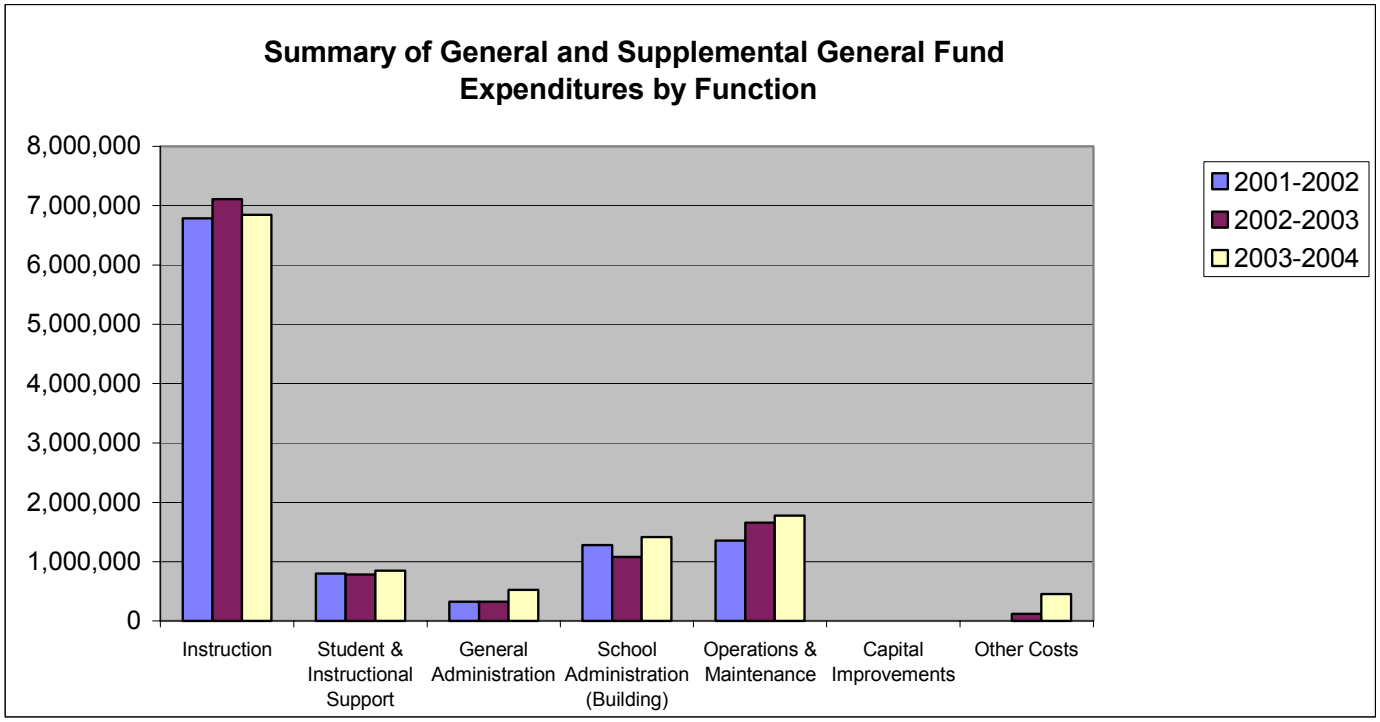
Further definition of what goes into each category:

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



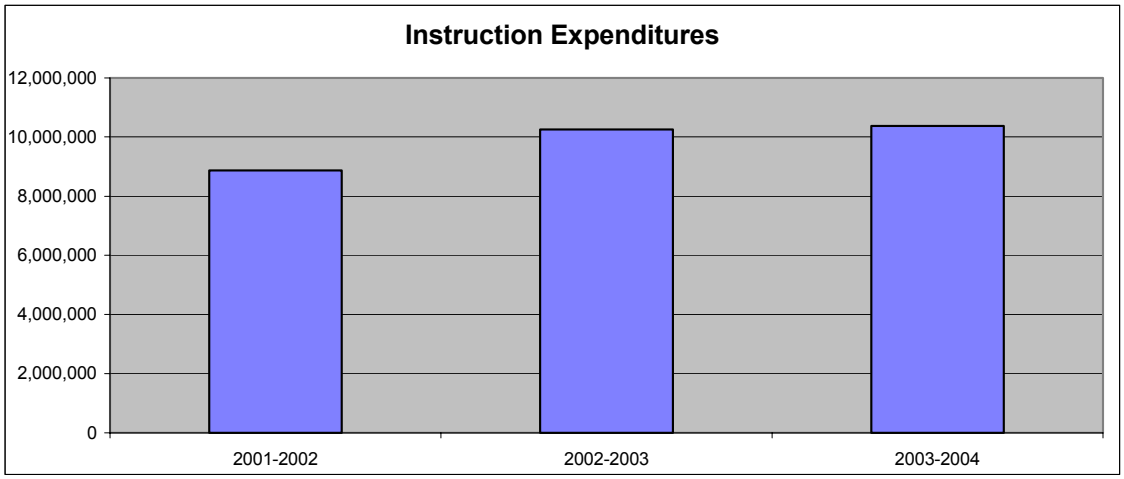
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,789,312	64%	7,108,311	64%	5%	6,840,468	58%	-4%
Student & Instructional Support	798,314	8%	786,286	7%	-2%	849,000	7%	8%
General Administration	324,641	3%	324,418	3%	0%	522,000	4%	61%
School Administration (Building)	1,276,693	12%	1,080,569	10%	-15%	1,415,541	12%	31%
Operations & Maintenance	1,357,768	13%	1,655,535	15%	22%	1,776,283	15%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	121,428	1%	0%	451,684	4%	272%
Total Expenditures	10,546,728	100%	11,076,547	100%	5%	11,854,976	100%	7%
Amount per Pupil	$5,038		$5,172		3%	$5,362		4%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	6,593,277		6,870,043	4%		6,403,507	-7%
Federal Funds	697,230		786,689	13%		905,000	15%
Supplemental General	196,035		238,268	22%		436,961	83%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	297,712		235,905	-21%		400,000	70%
Driver Education	23,462		26,402	13%		40,450	53%
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	44,939		24,567	-45%		27,000	10%
Special Education	780,996		1,875,520	140%		2,003,830	7%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	182,285		133,118	-27%		157,500	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	58,564		72,390	24%			
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	8,874,500		10,262,902	16%		10,374,248	1%
Enrollment (FTE)*	2,093.5		2,141.5	2%		2,211.0	3%
Amount per Pupil	4,239		4,792	13%		4,692	-2%
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	8,874,500		10,262,902	16%		10,374,248	1%



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.

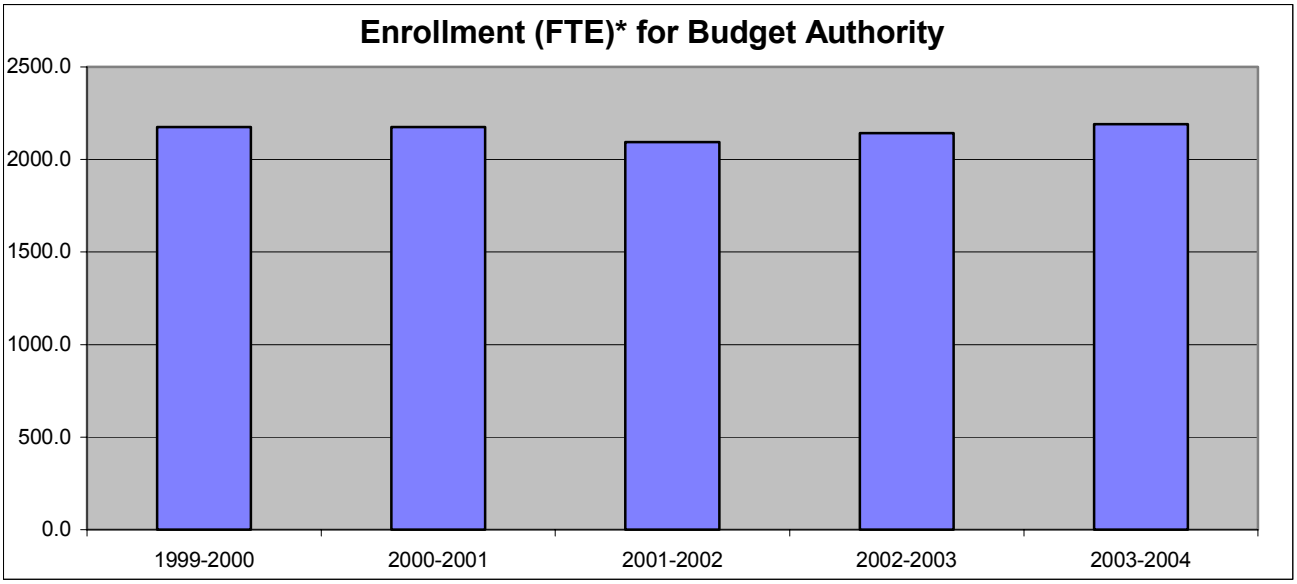
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

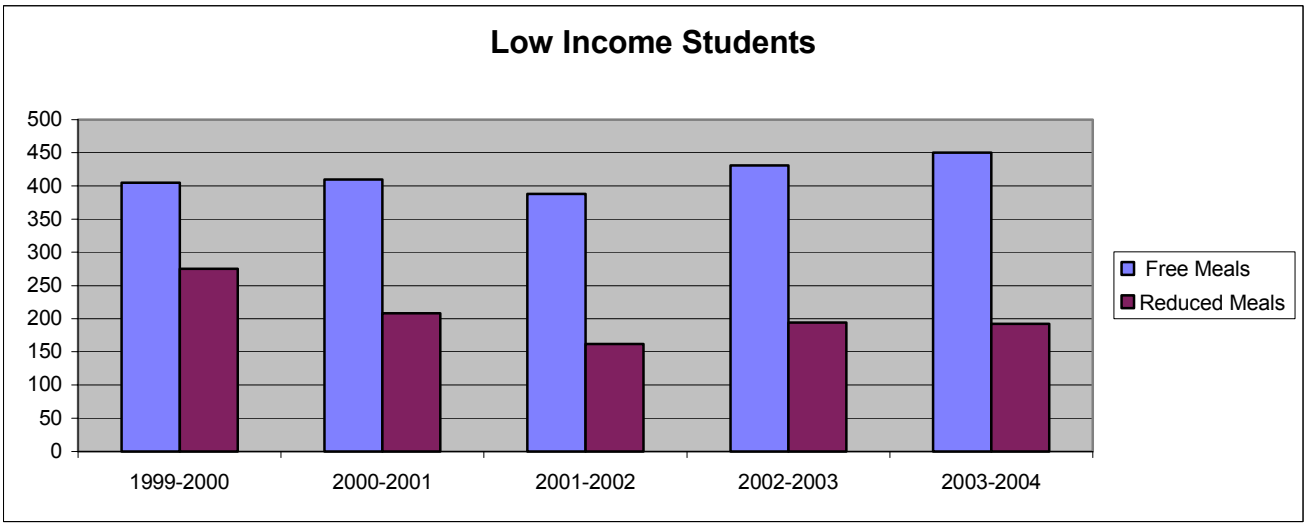
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	11,147,845	0	9,040,180	0		0	2,107,665
Supplemental General	2,786,961	108,704	984,355				1,693,902
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	2,151,047	1,135,832		0	0	0	1,015,215
Driver Training	40,450	16,598	15,000		0	21,000	7,000
Extraordinary School Program	0	0			0	0	0
Food Service	756,355	72,949	10,356	297,713	17,000	0	359,953
Professional Development	50,000	0	0	0	0	50,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	27,000	11,006		0	0	35,000	6,000
Special Education	2,003,830	314,933	0	0	0	1,823,830	8,500
Vocational Education	192,500			41,000	0	150,000	1,500
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	334,489	0		0		0
Bond and Interest #2	2,114,870	759,939	591,884		0		1,720,318
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	1,096,123	91,698	xxxxxxxxxxx	1,004,425	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	22,366,981	2,846,148	10,641,775	1,343,138	17,000	2,079,830	6,920,053
Less Transfers	2,079,830						
TOTAL Budget Expenditures	$20,287,151						

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)*	2,175.0	2,175.8	0%	2,093.5	-4%	2,141.5	2%	2,191.0	2%
Number of Students - Free Meals	405	410	1%	388	-5%	431	11%	450	4%
Number of Students - Reduced Meals	275	208	-24%	162	-22%	194	20%	192	-1%

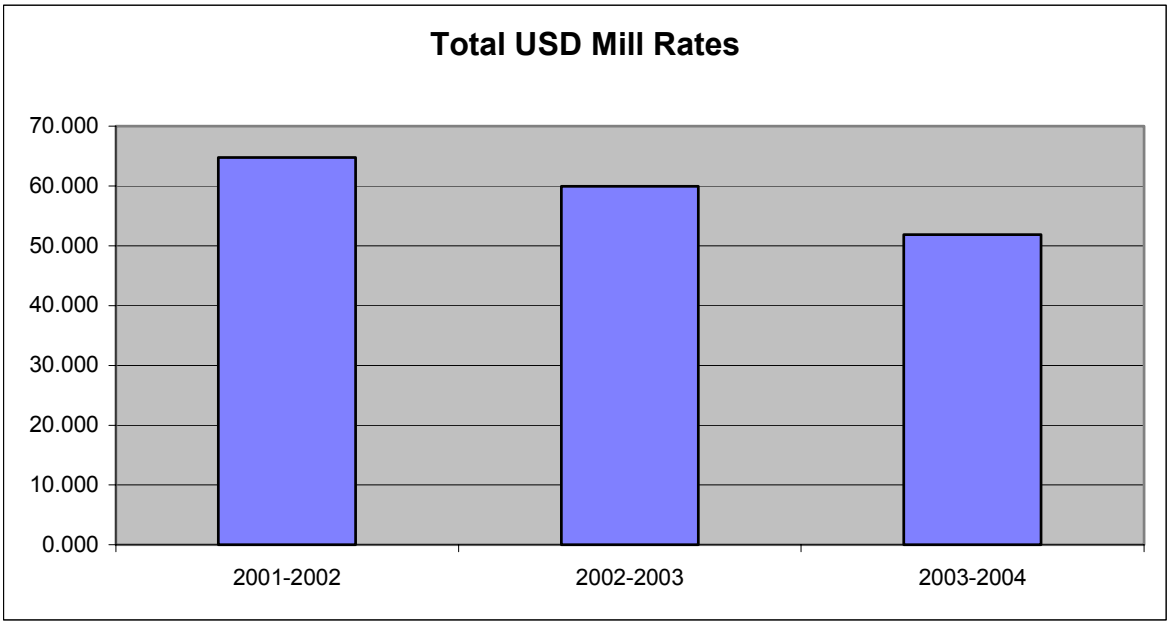




*FTE for state aid and budget authority purposes for general fund.

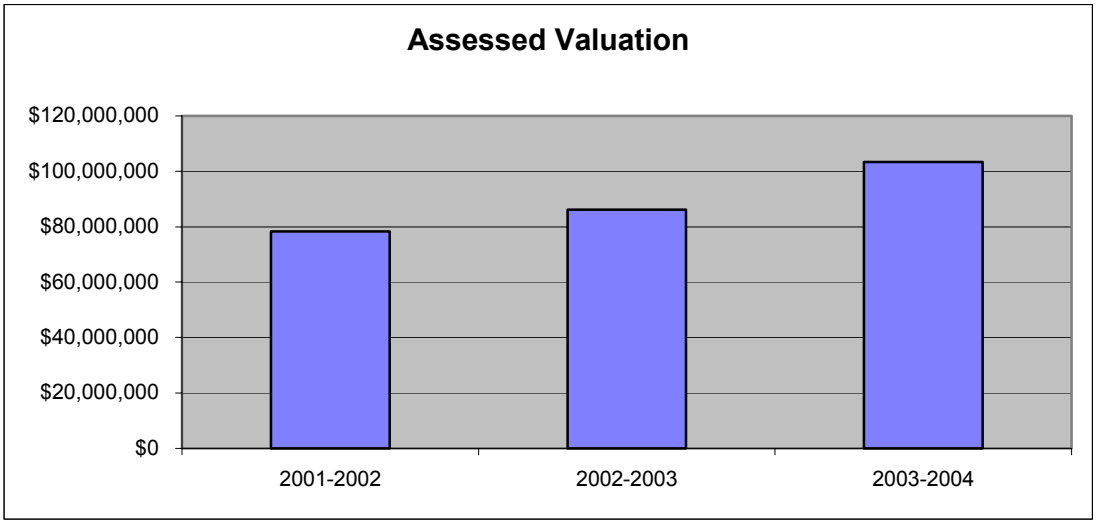
Miscellaneous Information
Mill Rates by Fund

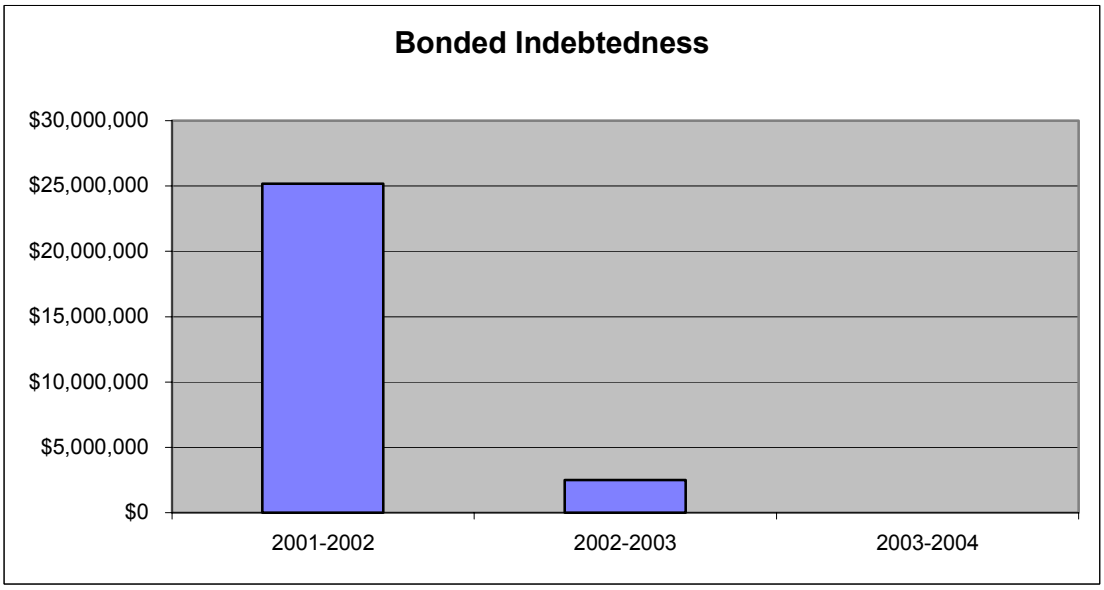
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	20.010	15.485	12.270
Adult Education	0.000	0.000	0.000
Capital Outlay	7.920	8.000	8.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	16.817	16.431	11.633
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	**64.747**	**59.916**	**51.903**
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	$78,331,447	$86,221,217	$103,437,517
Bonded Indebtedness	25,170,000	2,489,000	0





USD# 204
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	16.0	1,116,476	69,780	16.0	1,121,476	70,092
Teachers (Full Time)	139.0	5,244,042	37,727	138.0	5,200,000	37,681
Other Certified (Licensed) Personnel	14.0	519,917	37,137	14.0	519,917	37,137
Classified Personnel	138.0	2,568,676	18,614	138.0	2,568,676	18,614
Substitutes/Temporary Help	XXXXX	250,994	XXXXXXXXXXX	XXXXX	250,994	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