Budget at a Glance

2003 - 2004

USD 374, Sublette

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USD# 374

Summary of Total Expenditures By Function
(All Funds)

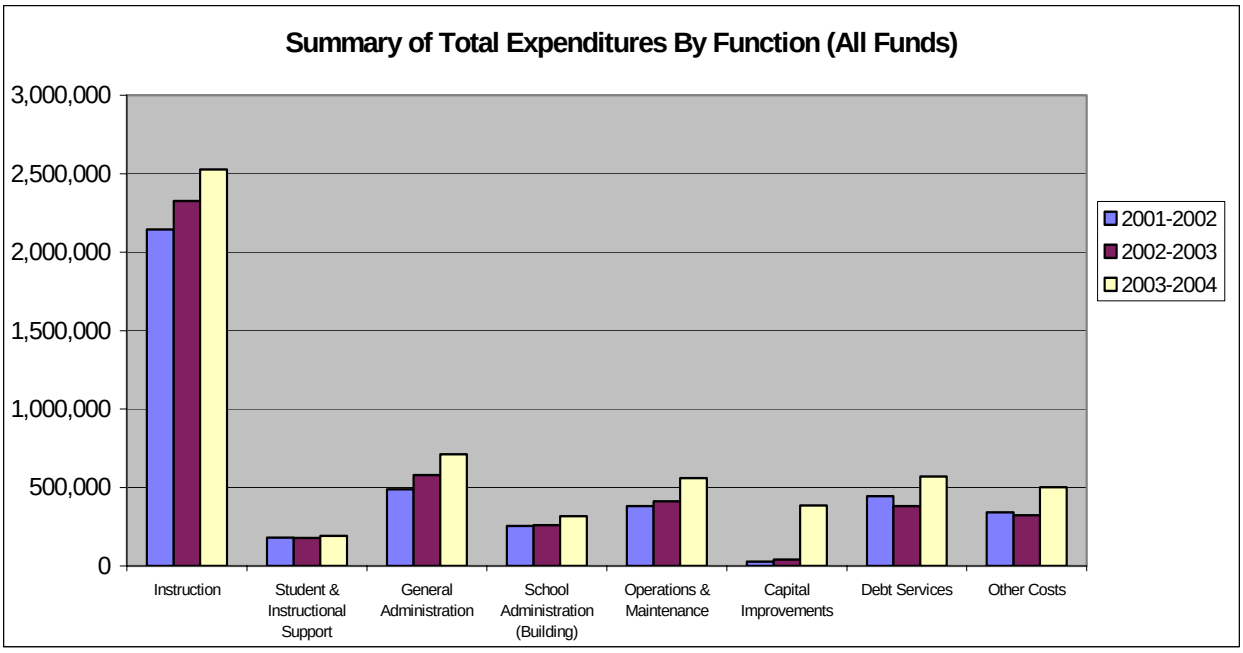
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,144,547	50%	2,327,086	52%	9%	2,528,432	44%	9%
Student & Instructional Support	180,109	4%	179,312	4%	0%	190,864	3%	6%
General Administration	487,833	11%	578,297	13%	19%	710,932	12%	23%
School Administration (Building)	255,209	6%	260,235	6%	2%	317,094	6%	22%
Operations & Maintenance	381,847	9%	412,323	9%	8%	560,452	10%	36%
Capital Improvements	25,838	1%	38,948	1%	51%	385,550	7%	890%
Debt Services	444,652	10%	381,130	8%	-14%	570,000	10%	50%
Other Costs	340,980	8%	323,427	7%	-5%	500,235	9%	55%
Total Expenditures	4,261,015	100%	4,500,758	100%	6%	5,763,559	100%	28%

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.

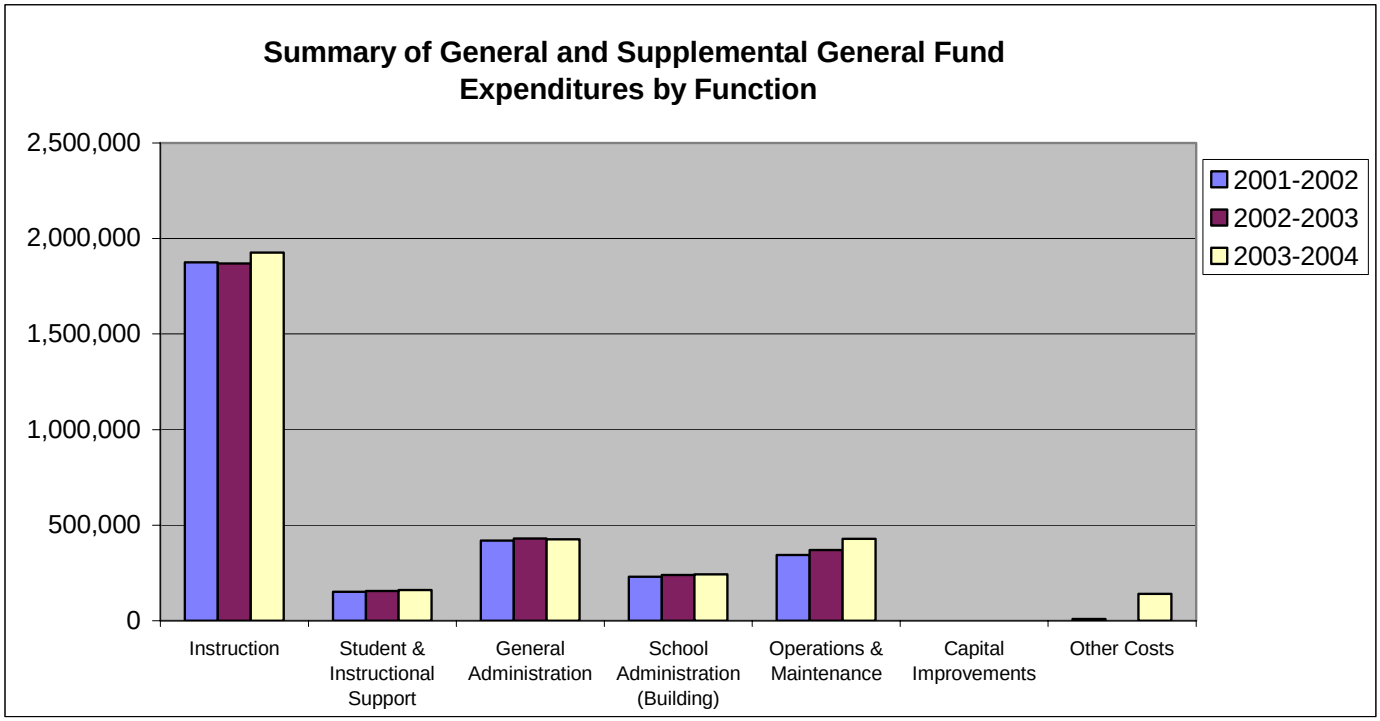
Further definition of what goes into each category:

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



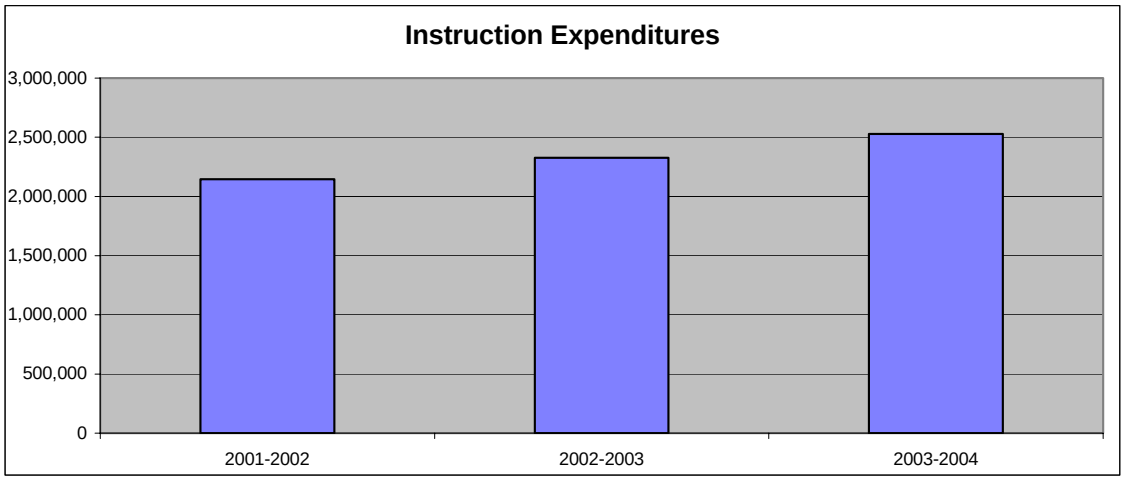
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,875,184	62%	1,869,884	61%	0%	1,927,004	58%	3%
Student & Instructional Support	151,708	5%	156,460	5%	3%	160,562	5%	3%
General Administration	420,250	14%	430,451	14%	2%	426,432	13%	-1%
School Administration (Building)	229,043	8%	239,756	8%	5%	241,544	7%	1%
Operations & Maintenance	344,366	11%	370,433	12%	8%	428,721	13%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	9,690	0%	0	0%	-100%	140,030	4%	0%
Total Expenditures	3,030,241	100%	3,066,984	100%	1%	3,324,293	100%	8%
Amount per Pupil	$6,339		$6,682		5%	$7,073		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,777,983		1,680,443	-5%		1,676,492	0%
Federal Funds	80,292		79,628	-1%		123,470	55%
Supplemental General	97,201		189,441	95%		250,512	32%
Bilingual Education	53,019		41,334	-22%		45,583	10%
Capital Outlay	0		0	0%		0	0%
Driver Education	6,232		5,998	-4%		15,000	150%
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	2,500		0	-100%		0	0%
Special Education	124,684		310,938	149%		412,375	33%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		5,000	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	2,636		19,304	632%			
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	2,144,547		2,327,086	9%		2,528,432	9%
Enrollment (FTE)*	478.0		459.0	-4%		470.0	2%
Amount per Pupil	4,487		5,070	13%		5,380	6%
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	2,144,547		2,327,086	9%		2,528,432	9%



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.

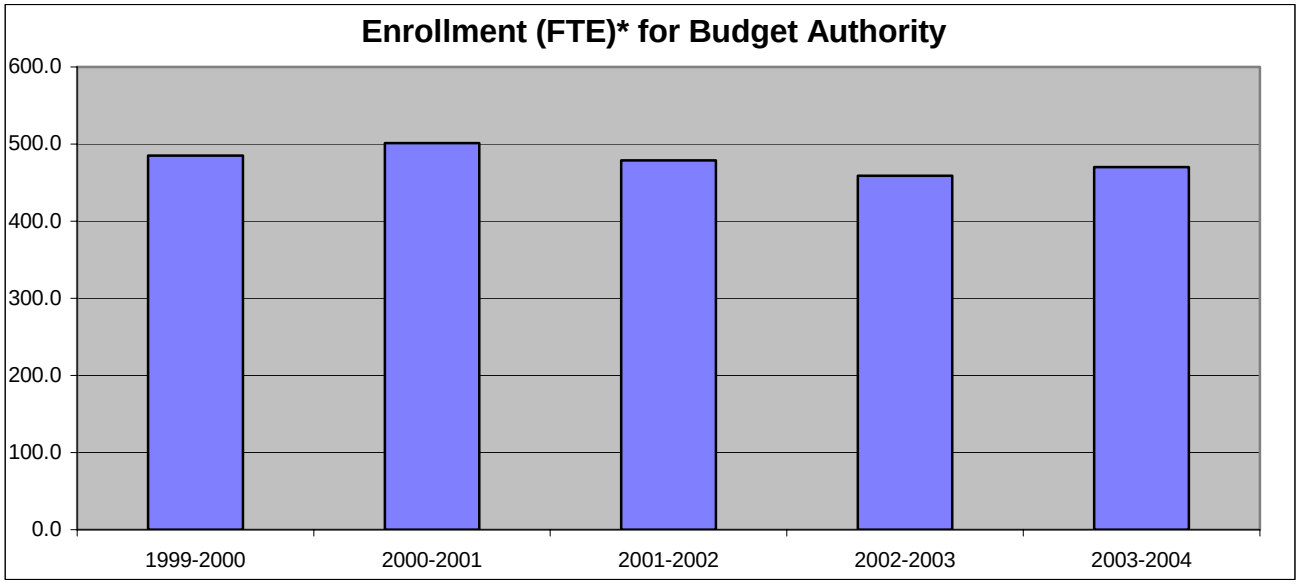
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

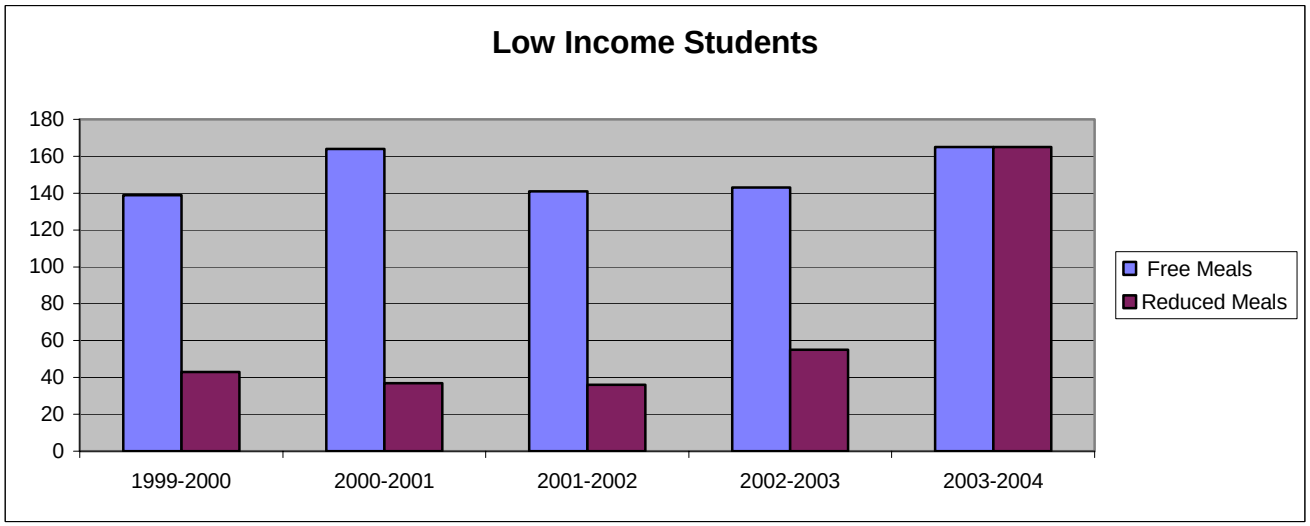
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,230,241	2,211	1,632,228	0		0	1,595,802
Supplemental General	540,000	36,510	0				503,490
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	45,583			0	0	45,583	0
Capital Outlay	908,281	509,348		0	62,164	0	336,769
Driver Training	18,109	10,859	2,250		0	5,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	296,405	61,595	2,410	81,371	0	80,000	71,029
Professional Development	17,195	2,195	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	418,625	123,260	0	0	0	295,365	0
Vocational Education	5,000			0	0	5,000	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	570,000	349,533	0		0		731,645
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	160,068	3,149	xxxxxxxxxxx	156,919	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,209,507	1,098,660	1,636,888	238,290	62,164	445,948	3,238,735
Less Transfers	445,948						
TOTAL Budget Expenditures	$5,763,559						

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)*	485.1	501.1	3%	478.7	-4%	458.9	-4%	470.0	2%
Number of Students - Free Meals	139	164	18%	141	-14%	143	1%	165	15%
Number of Students - Reduced Meals	43	37	-14%	36	-3%	55	53%	165	200%

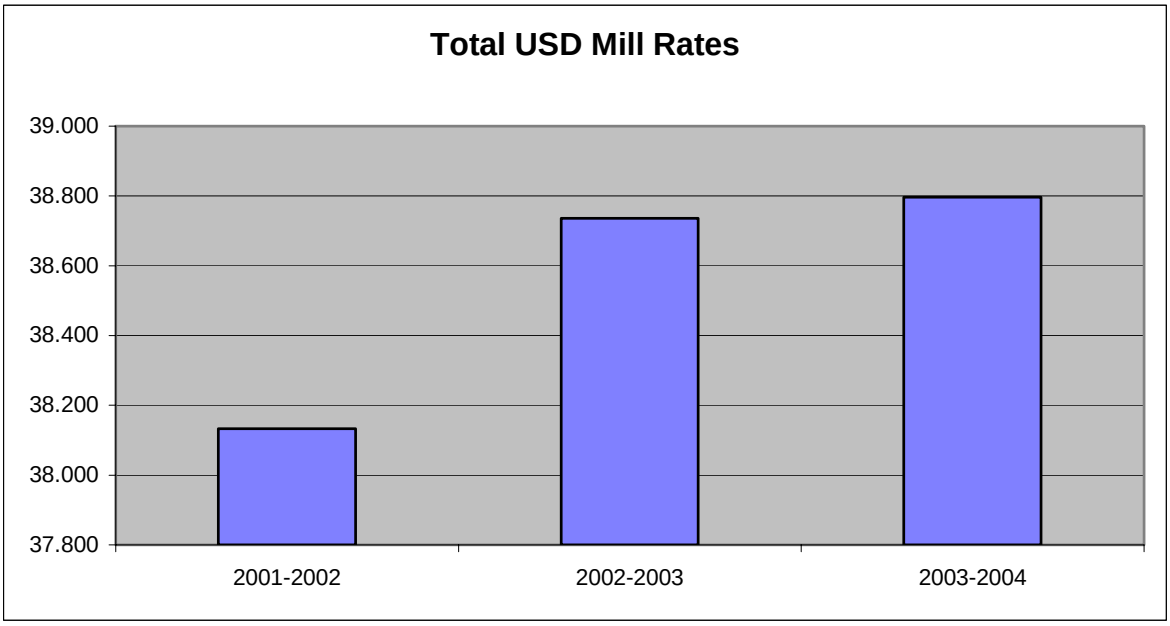




*FTE for state aid and budget authority purposes for general fund.

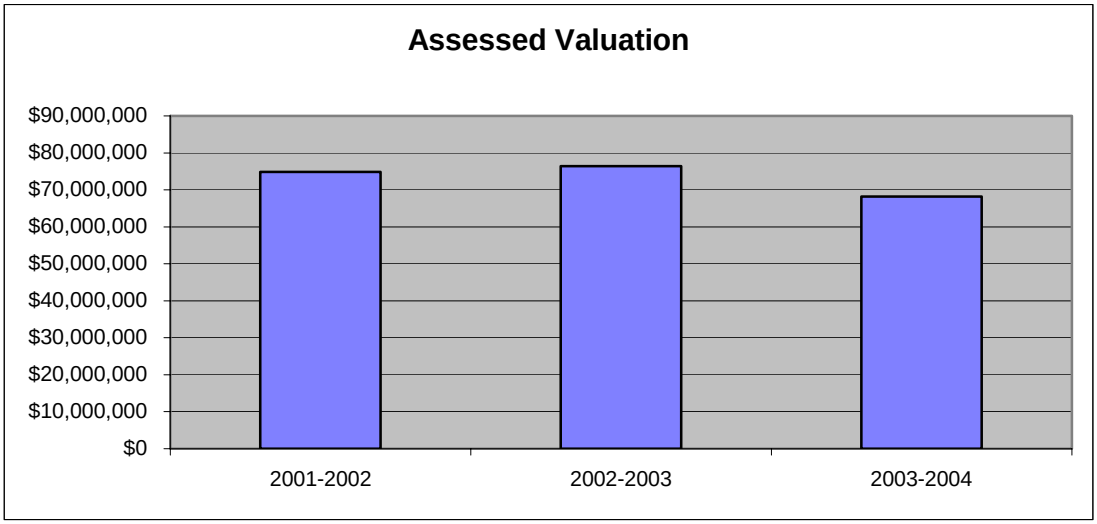
Miscellaneous Information
Mill Rates by Fund

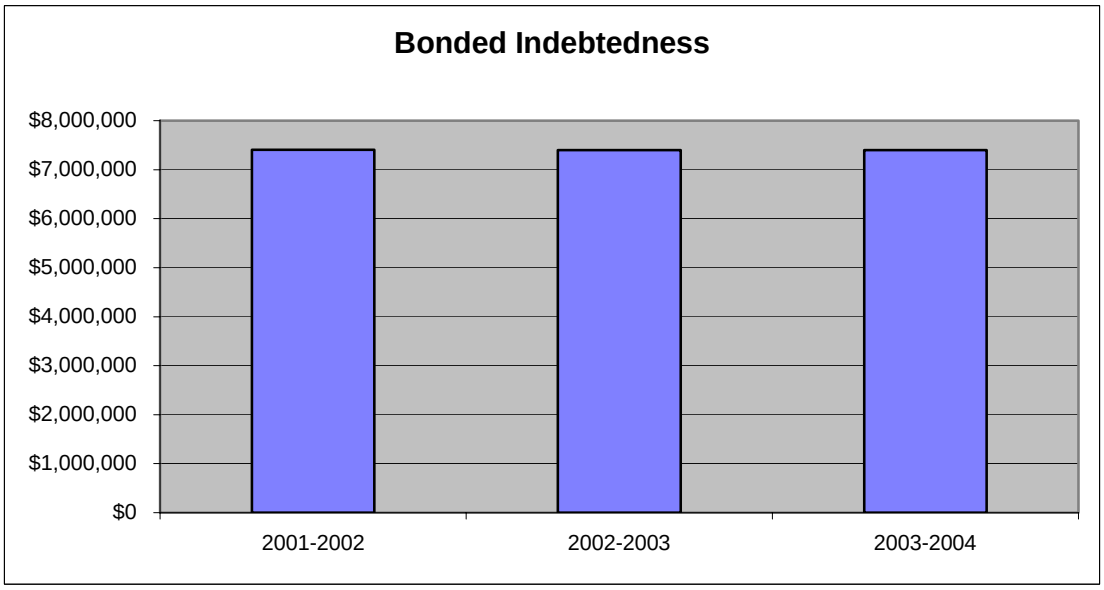
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	3.288	7.385	5.570
Adult Education	0.000	0.000	0.000
Capital Outlay	3.960	3.951	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.885	7.400	9.226
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	**38.133**	**38.736**	**38.796**
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	2.942	2.516	2.940
Recreation Commission Employee Benefit	0.163	0.221	0.225
TOTAL OTHER	**3.105**	**2.737**	**3.165**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$74,857,036	$76,412,205	$68,208,153
Bonded Indebtedness	7,404,254	7,400,000	7,400,000





USD# 374
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	250,988	50,198	5.0	258,518	51,704
Teachers (Full Time)	36.0	1,398,066	38,835	36.0	1,440,008	40,000
Other Certified (Licensed) Personnel	3.0	110,950	36,983	3.0	114,279	38,093
Classified Personnel	58.0	496,084	8,553	58.0	510,967	8,810
Substitutes/Temporary Help	XXXXX	63,700	XXXXXXXXXXX	XXXXX	65,000	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