Budget at a Glance

2003 - 2004

WACONDA USD #272

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Summary of Total Expenditures By Function
(All Funds)

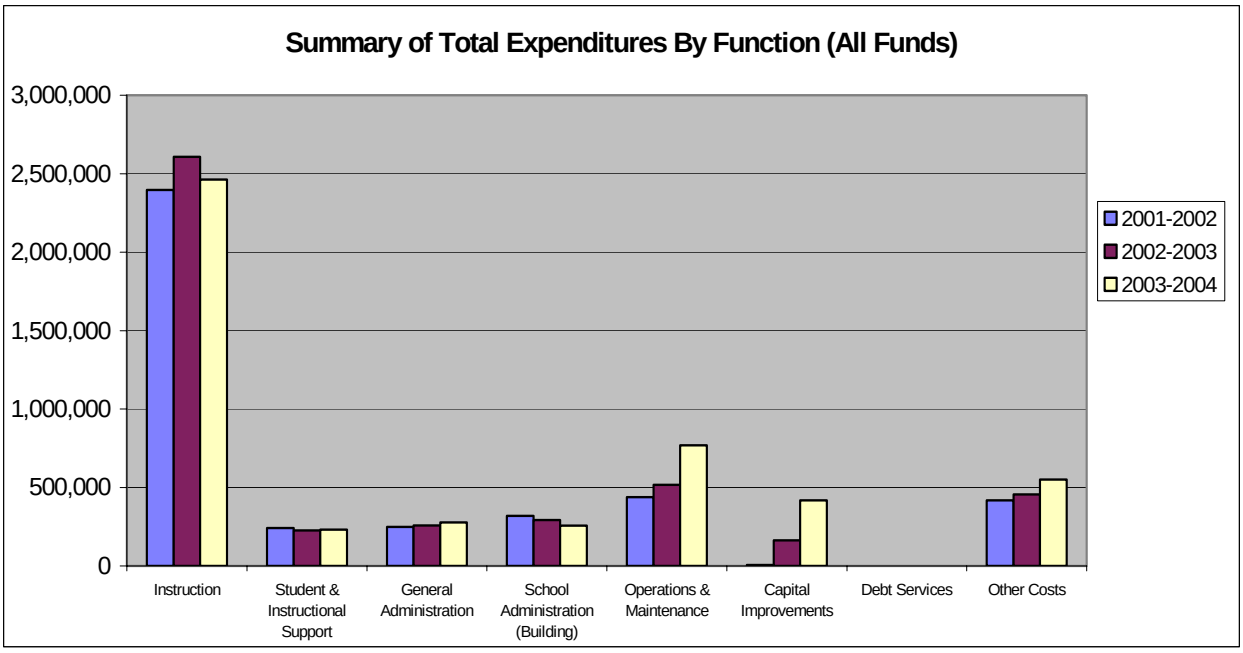
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,397,106	59%	2,606,356	58%	9%	2,463,038	50%	-5%
Student & Instructional Support	240,118	6%	225,259	5%	-6%	232,315	5%	3%
General Administration	249,412	6%	257,279	6%	3%	276,950	6%	8%
School Administration (Building)	318,083	8%	291,660	6%	-8%	256,990	5%	-12%
Operations & Maintenance	439,163	11%	515,249	11%	17%	767,875	15%	49%
Capital Improvements	6,568	0%	162,617	4%	2376%	417,979	8%	157%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	417,689	10%	455,226	10%	9%	551,184	11%	21%
Total Expenditures	4,068,139	100%	4,513,646	100%	11%	4,966,331	100%	10%

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.

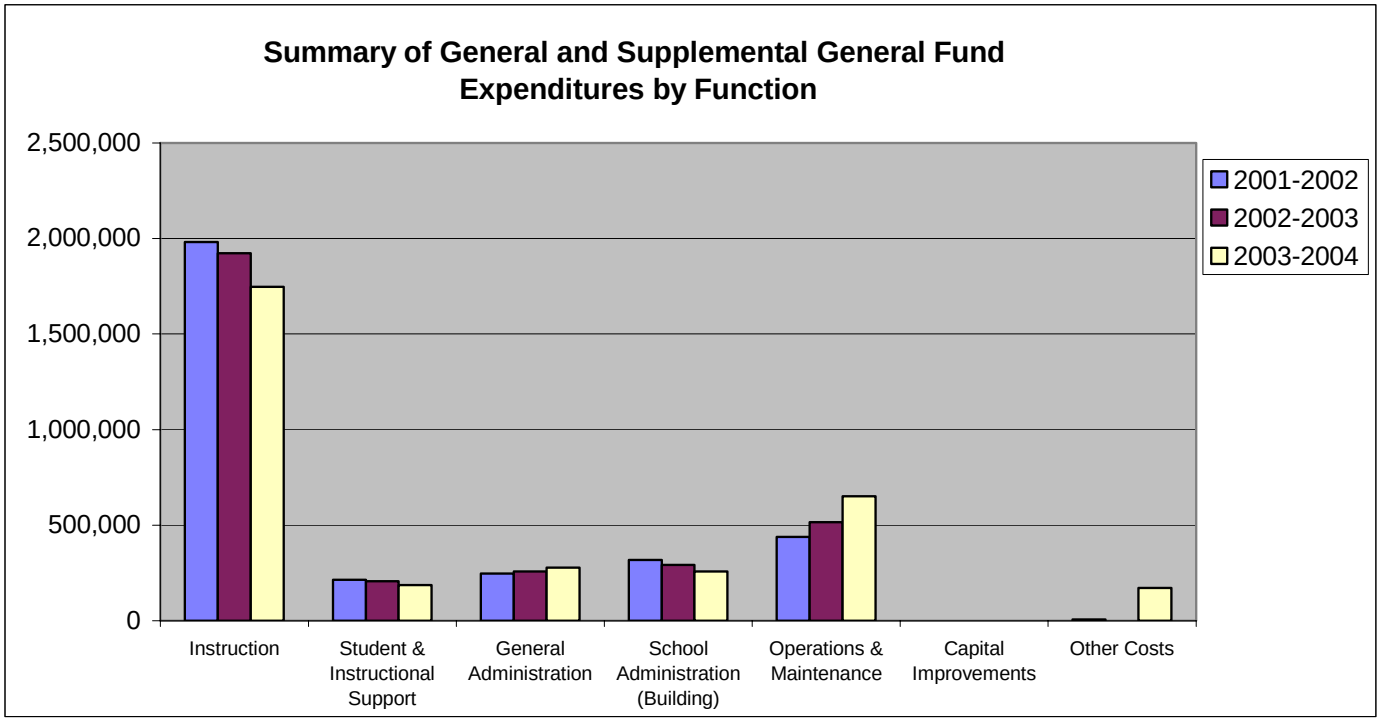
Further definition of what goes into each category:

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



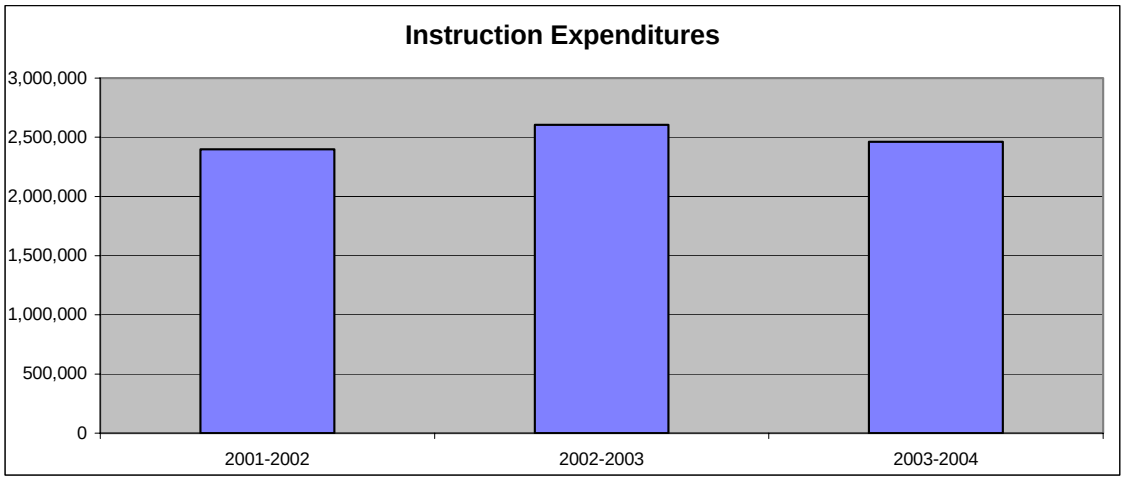
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,982,110	62%	1,922,684	60%	-3%	1,747,000	53%	-9%
Student & Instructional Support	214,677	7%	206,142	6%	-4%	186,075	6%	-10%
General Administration	247,000	8%	257,279	8%	4%	276,950	8%	8%
School Administration (Building)	318,083	10%	291,660	9%	-8%	256,990	8%	-12%
Operations & Maintenance	438,526	14%	514,668	16%	17%	651,423	20%	27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,000	0%	0	0%	-100%	171,000	5%	0%
Total Expenditures	3,206,396	100%	3,192,433	100%	0%	3,289,438	100%	3%
Amount per Pupil	$6,334		$6,748		7%	$8,963		33%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,875,620		1,840,471	-2%		1,647,000	-11%
Federal Funds	62,672		133,853	114%		114,549	-14%
Supplemental General	106,490		82,213	-23%		100,000	22%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		100,000	0%
Driver Education	11,080		11,028	0%		18,500	68%
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	0		0	0%		0	0%
Special Education	201,199		380,782	89%		332,989	-13%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	140,045		150,000	7%		150,000	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	0		8,009	0%			
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	2,397,106		2,606,356	9%		2,463,038	-5%
Enrollment (FTE)*	506.2		473.1	-7%		367.0	-22%
Amount per Pupil	4,735		5,509	16%		6,711	22%
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	2,397,106		2,606,356	9%		2,463,038	-5%



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.

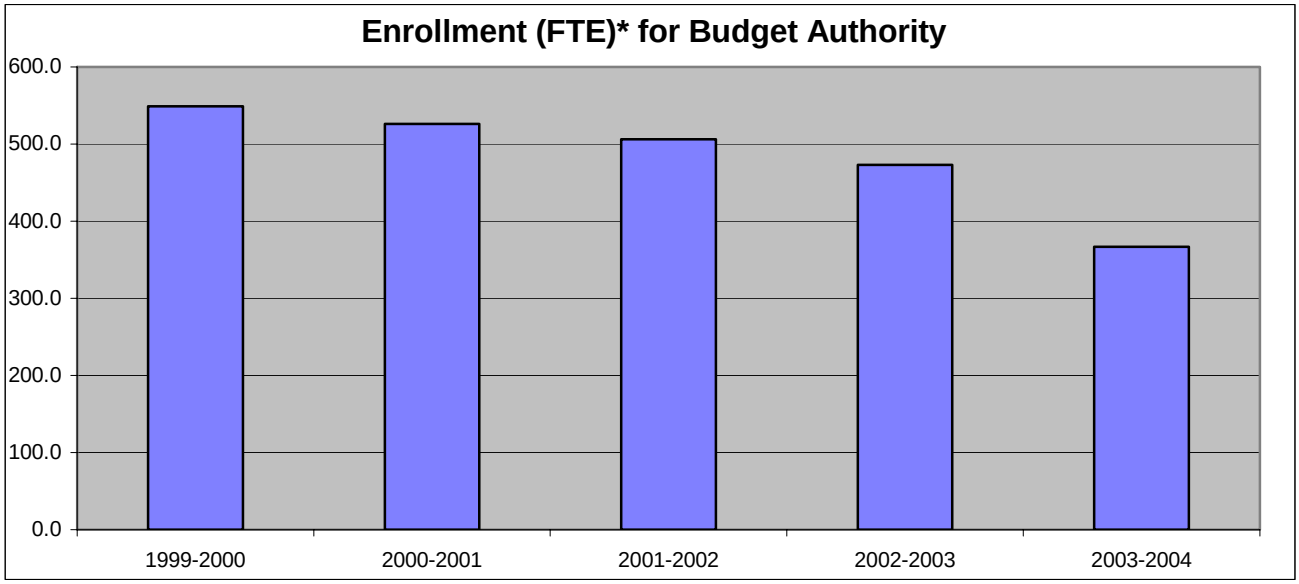
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

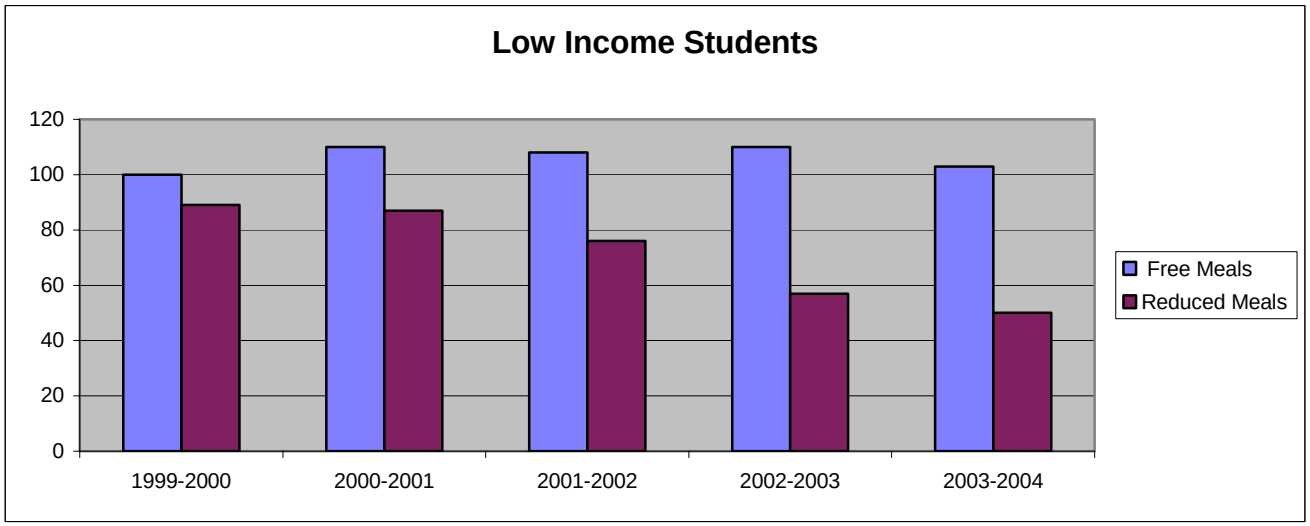
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,227,150	0	2,828,505	11,250		0	387,395
Supplemental General	538,968	38,898	171,015				329,055
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	717,979	614,938		0	0	0	103,041
Driver Training	34,952	15,552	3,000		0	15,000	1,400
Extraordinary School Program	0	0			0	0	0
Food Service	257,884	5,497	2,971	74,866	0	60,000	114,550
Professional Development	36,240	11,240	0	0	0	25,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	355,289	128,609	0	0	0	226,680	0
Vocational Education	150,000			0	0	150,000	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	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	124,549	5,685	xxxxxxxxxxx	118,864	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,443,011	820,419	3,005,491	204,980	0	476,680	935,441
Less Transfers	476,680						
TOTAL Budget Expenditures	$4,966,331						

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)*	548.8	526.0	-4%	506.2	-4%	473.1	-7%	367.0	-22%
Number of Students - Free Meals	100	110	10%	108	-2%	110	2%	103	-6%
Number of Students - Reduced Meals	89	87	-2%	76	-13%	57	-25%	50	-12%

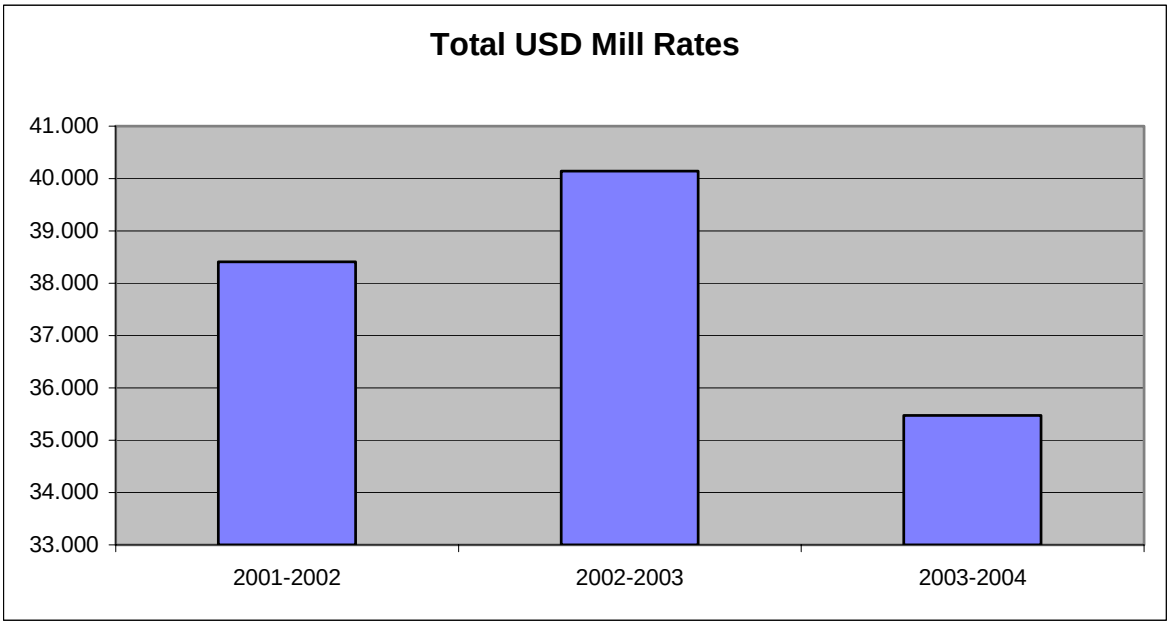




*FTE for state aid and budget authority purposes for general fund.

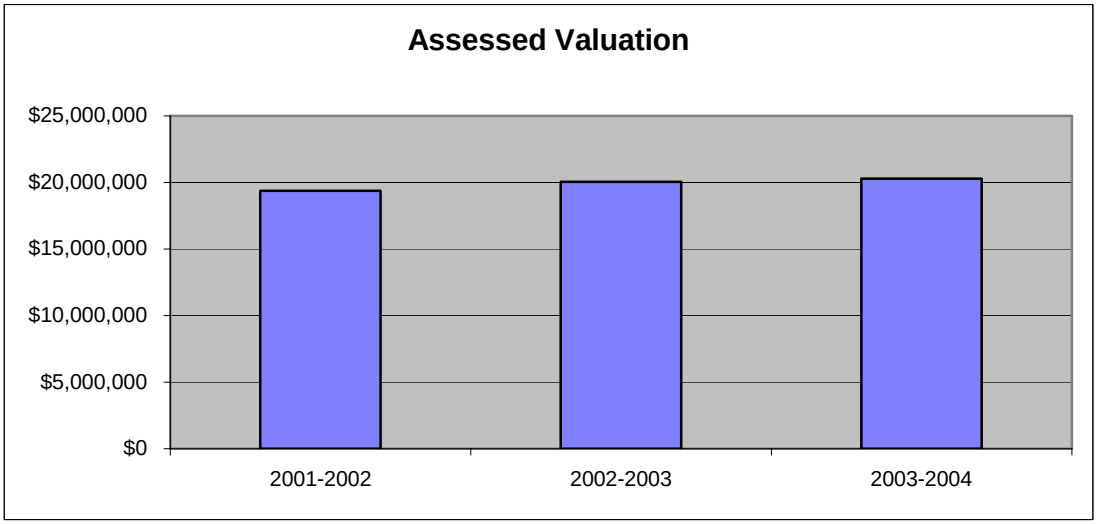
Miscellaneous Information
Mill Rates by Fund

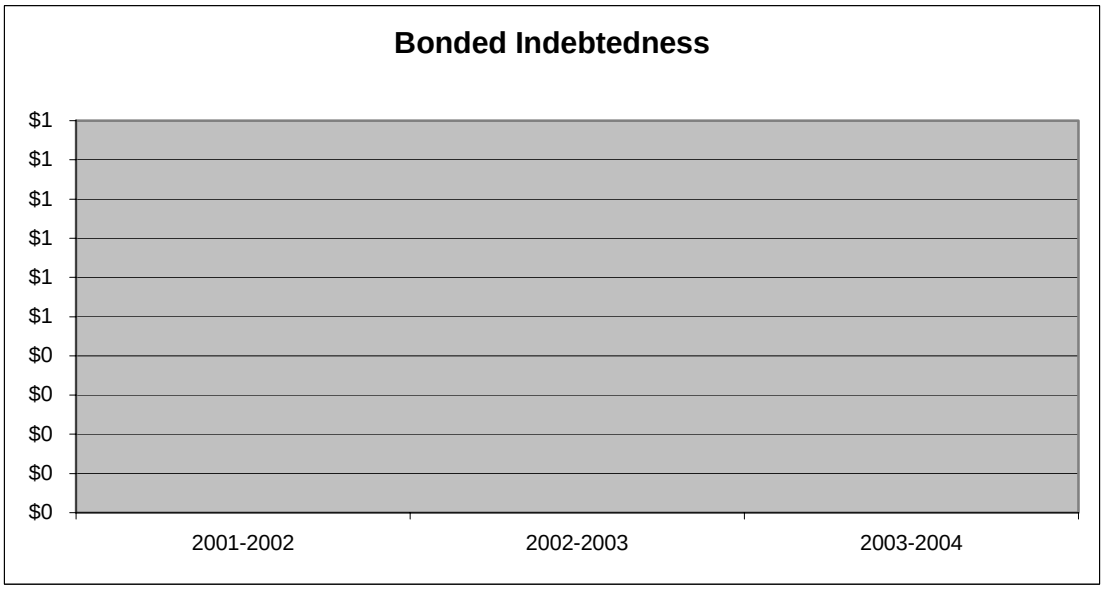
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	14.414	16.151	11.477
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	3.995	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**38.411**	**40.146**	**35.477**
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	$19,368,457	$20,041,714	$20,279,130
Bonded Indebtedness	0	0	0





USD# 272
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.3	185,619	56,248	3.0	181,016	60,339
Teachers (Full Time)	40.0	1,317,472	32,937	34.0	1,075,337	31,628
Other Certified (Licensed) Personnel	6.4	229,135	35,802	5.5	199,623	36,295
Classified Personnel	36.3	585,279	16,123	20.1	368,565	18,337
Substitutes/Temporary Help	XXXXX	29,761	XXXXXXXXXXX	XXXXX		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