Budget at a Glance

2003 - 2004

Phillipsburg USD #325

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USD# 325

Summary of Total Expenditures By Function
(All Funds)

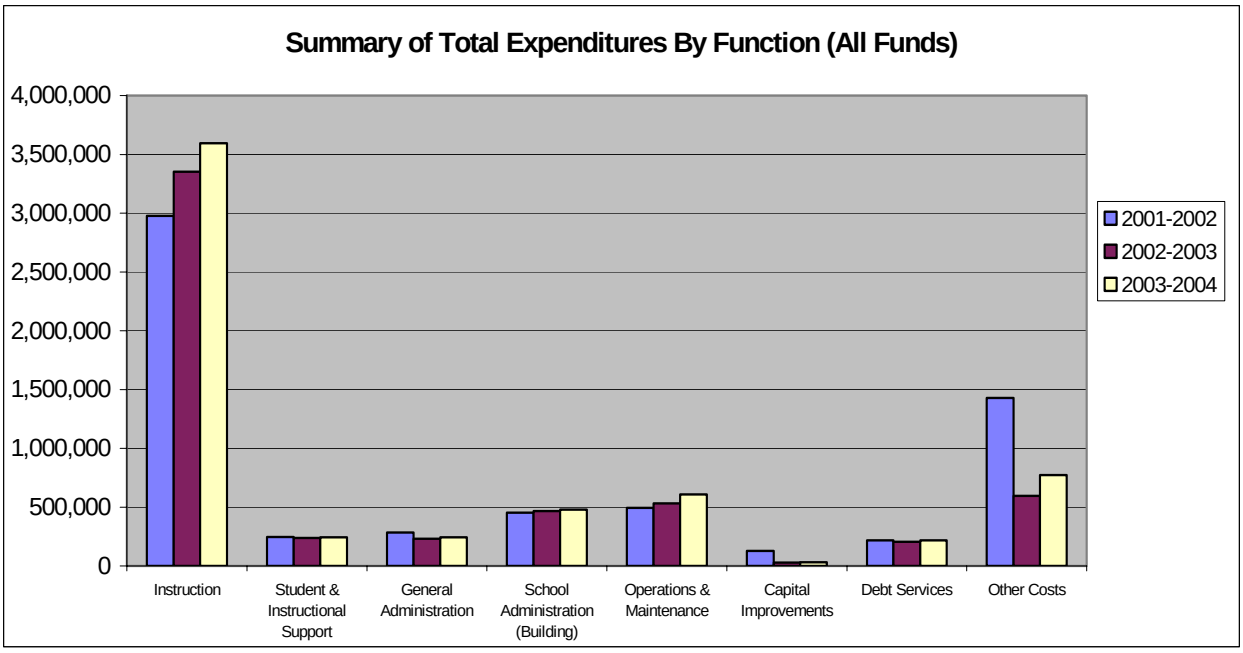
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,976,487	48%	3,351,905	59%	13%	3,595,280	58%	7%
Student & Instructional Support	244,596	4%	237,499	4%	-3%	242,162	4%	2%
General Administration	284,480	5%	231,087	4%	-19%	243,100	4%	5%
School Administration (Building)	453,595	7%	464,838	8%	2%	479,300	8%	3%
Operations & Maintenance	493,373	8%	532,133	9%	8%	606,895	10%	14%
Capital Improvements	127,553	2%	26,607	0%	-79%	30,000	0%	13%
Debt Services	218,699	4%	205,264	4%	-6%	217,118	4%	6%
Other Costs	1,427,215	23%	594,910	11%	-58%	773,232	12%	30%
Total Expenditures	6,225,998	100%	5,644,243	100%	-9%	6,187,087	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.

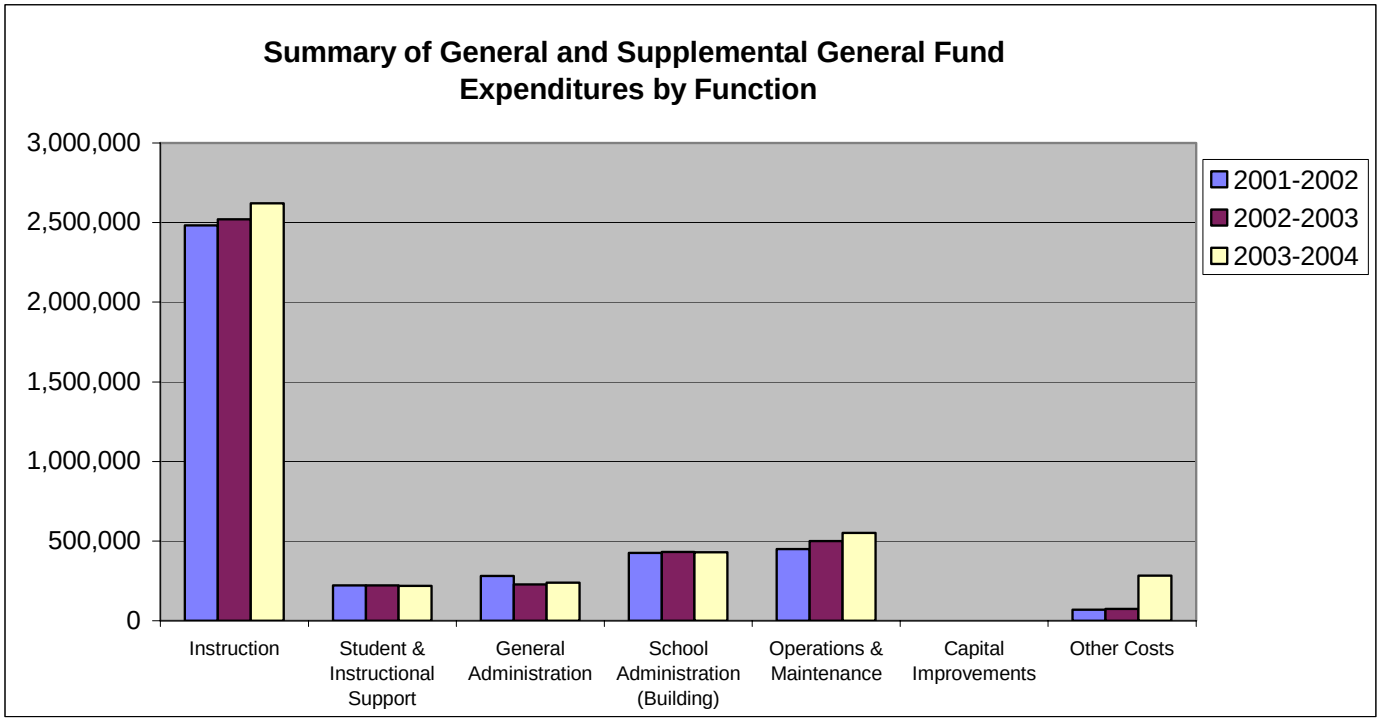
Further definition of what goes into each category:

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



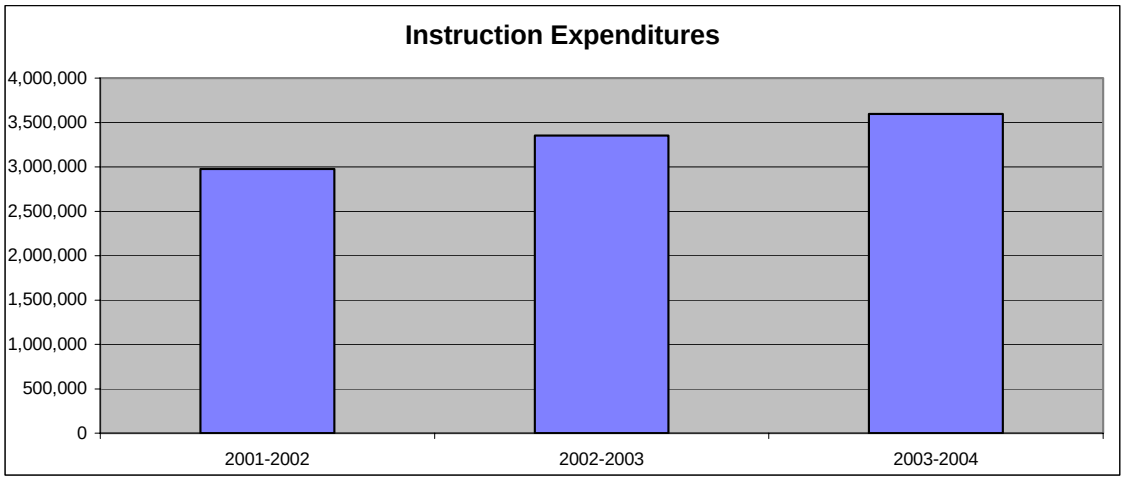
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,481,969	63%	2,520,450	63%	2%	2,620,000	60%	4%
Student & Instructional Support	221,356	6%	221,414	6%	0%	218,662	5%	-1%
General Administration	280,569	7%	227,984	6%	-19%	239,100	6%	5%
School Administration (Building)	425,047	11%	430,477	11%	1%	429,300	10%	0%
Operations & Maintenance	449,128	11%	499,025	13%	11%	551,520	13%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	69,172	2%	73,961	2%	7%	282,900	7%	282%
Total Expenditures	3,927,241	100%	3,973,311	100%	1%	4,341,482	100%	9%
Amount per Pupil	$5,696		$6,043		6%	$6,837		13%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,330,312		2,290,040	-2%		2,289,000	0%
Federal Funds	67,863		74,844	10%		96,746	29%
Supplemental General	151,657		230,410	52%		331,000	44%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	42,450		20,189	-52%		60,000	197%
Driver Education	9,413		10,167	8%		9,859	-3%
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	235,829		605,981	157%		682,600	13%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	136,413		111,188	-18%		126,075	13%
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	1,290		9,086	604%			
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	2,975,227		3,351,905	13%		3,595,280	7%
Enrollment (FTE)*	689.5		657.5	-5%		635.0	-3%
Amount per Pupil	4,315		5,098	18%		5,662	11%
Adult Education	1,037		0	-100%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	223		0	-100%		0	0%
TOTAL	2,976,487		3,351,905	13%		3,595,280	7%



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.

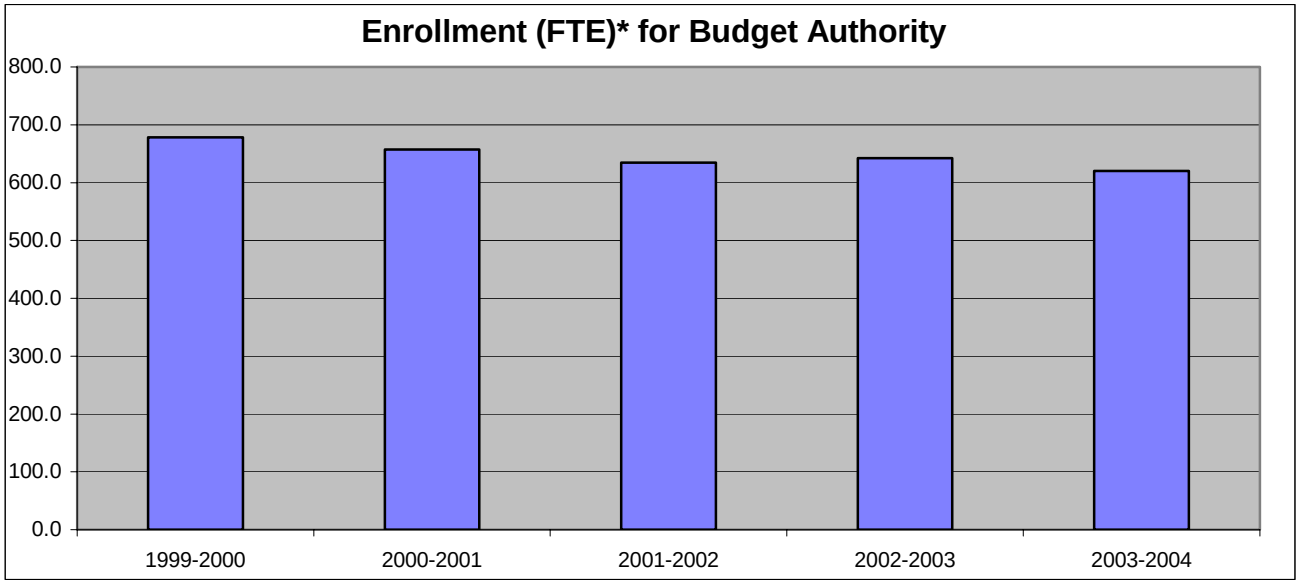
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

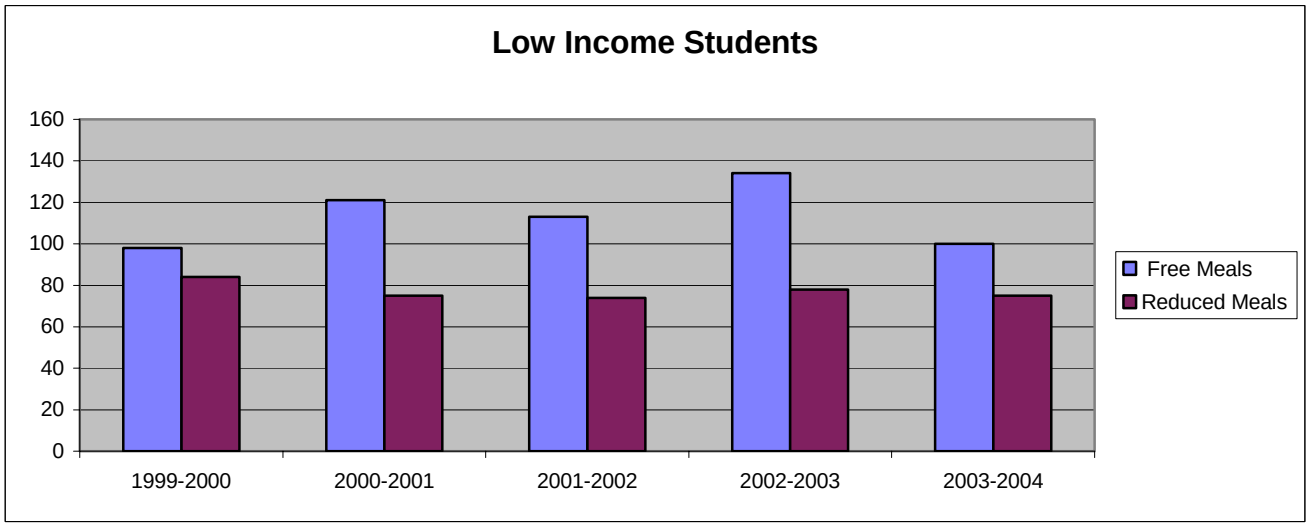
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,246,982	7	3,775,731	0		0	471,244
Supplemental General	1,061,000	21,570	415,382				624,048
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	405,000	408,006		0	0	70,000	118,949
Driver Training	11,229	18,416	3,750		0	3,500	0
Extraordinary School Program	0	0			0	0	0
Food Service	247,125	71,077	4,122	92,928	0	55,000	102,643
Professional Development	20,000	19,157	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	687,750	178,624	0	0	0	693,000	0
Vocational Education	130,000			0	0	130,000	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	217,118	218,610	65,129		0		207,856
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	127,383	0	xxxxxxxxxxx	127,383	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,153,587	935,467	4,264,114	220,311	0	966,500	1,524,740
Less Transfers	966,500						
TOTAL Budget Expenditures	$6,187,087						

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)*	678.1	657.0	-3%	634.5	-3%	642.5	1%	620.0	-4%
Number of Students - Free Meals	98	121	23%	113	-7%	134	19%	100	-25%
Number of Students - Reduced Meals	84	75	-11%	74	-1%	78	5%	75	-4%

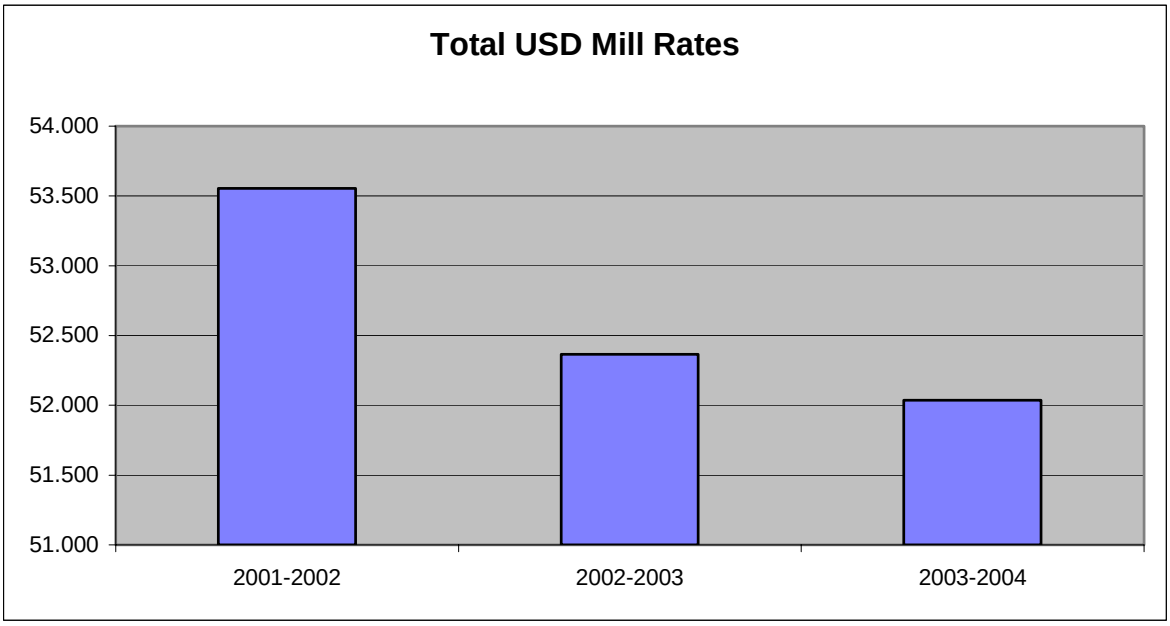




*FTE for state aid and budget authority purposes for general fund.

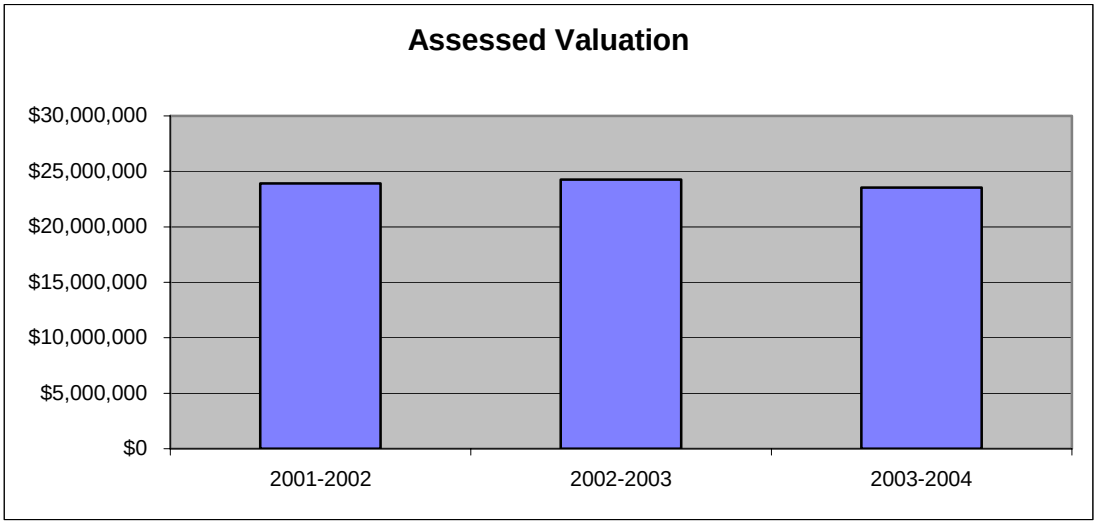
Miscellaneous Information
Mill Rates by Fund

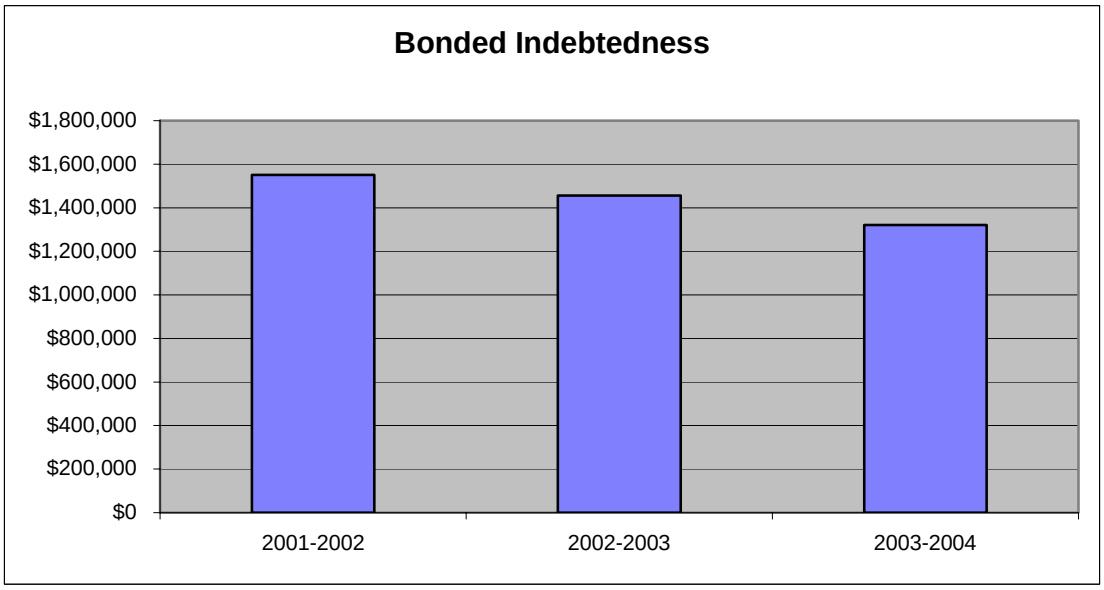
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	23.842	22.278	20.554
Adult Education	0.000	0.000	0.000
Capital Outlay	3.499	3.981	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.214	6.106	7.484
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	**53.555**	**52.365**	**52.038**
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	$23,916,743	$24,261,377	$23,547,532
Bonded Indebtedness	1,550,000	1,455,000	1,320,000





USD# 325
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	321,087	64,217	5.0	324,542	64,908
Teachers (Full Time)	52.0	1,915,455	36,836	51.0	1,876,455	36,793
Other Certified (Licensed) Personnel	4.0	161,492	40,373	4.0	162,200	40,550
Classified Personnel	33.0	509,594	15,442	32.0	511,500	15,984
Substitutes/Temporary Help	XXXXX	59,543	XXXXXXXXXXX	XXXXX	60,000	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