Budget at a Glance

2003 - 2004

Unified School District No. 322

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USD# 322

Summary of Total Expenditures By Function
(All Funds)

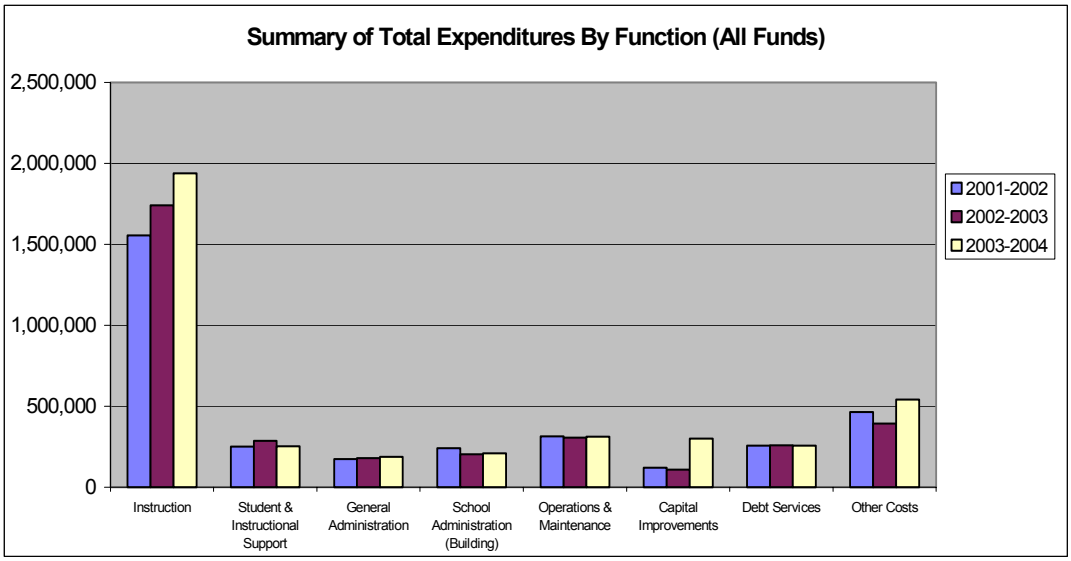
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,555,417	46%	1,740,944	50%	12%	1,938,805	49%	11%
Student & Instructional Support	251,629	7%	286,385	8%	14%	252,381	6%	-12%
General Administration	174,208	5%	179,162	5%	3%	187,200	5%	4%
School Administration (Building)	240,767	7%	202,528	6%	-16%	209,330	5%	3%
Operations & Maintenance	314,435	9%	307,217	9%	-2%	310,748	8%	1%
Capital Improvements	120,425	4%	109,620	3%	-9%	300,000	8%	174%
Debt Services	255,687	8%	258,943	7%	1%	256,752	6%	-1%
Other Costs	465,064	14%	393,011	11%	-15%	540,443	14%	38%
Total Expenditures	3,377,632	100%	3,477,810	100%	3%	3,995,659	100%	15%

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.

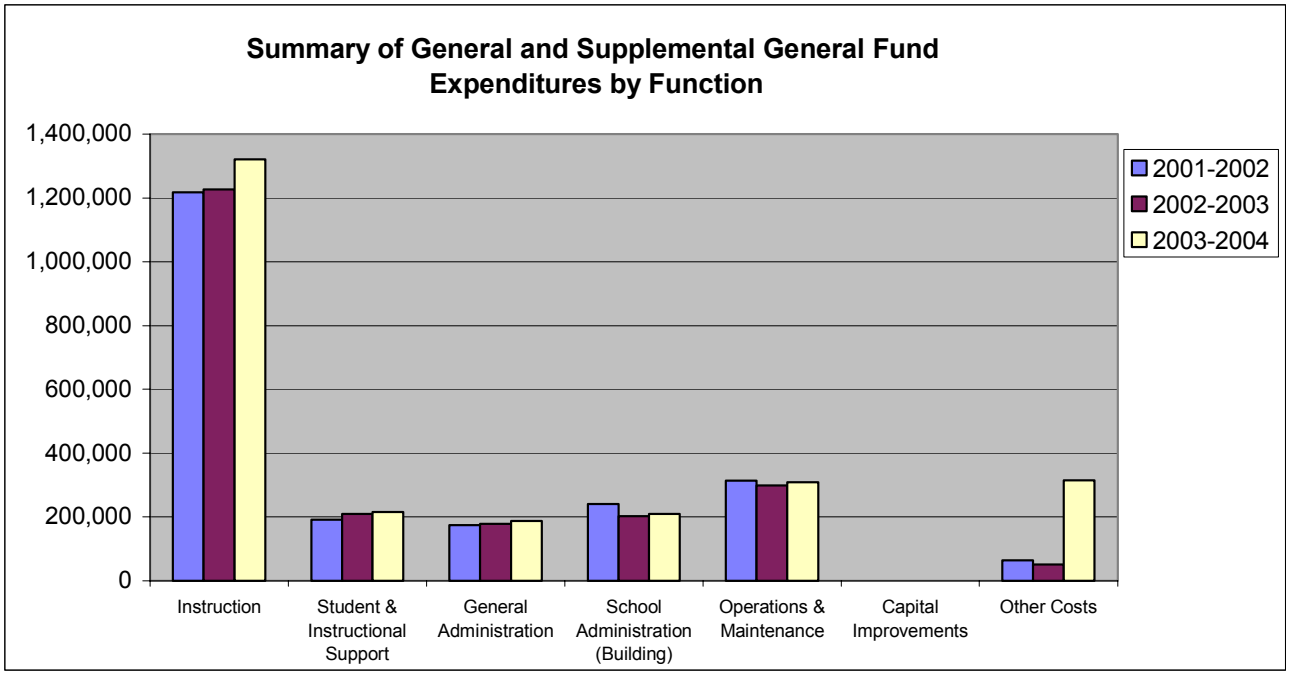
Further definition of what goes into each category:

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	1,218,000	55%	1,226,186	57%	1%	1,320,936	52%	8%
Student & Instructional Support	191,908	9%	209,136	10%	9%	216,218	8%	3%
General Administration	174,208	8%	179,162	8%	3%	187,200	7%	4%
School Administration (Building)	240,767	11%	202,528	9%	-16%	209,330	8%	3%
Operations & Maintenance	313,557	14%	299,014	14%	-5%	309,348	12%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	64,246	3%	50,886	2%	-21%	314,800	12%	519%
Total Expenditures	2,202,686	100%	2,166,912	100%	-2%	2,557,832	100%	18%
Amount per Pupil	$5,994		$5,845		-2%	$6,821		17%



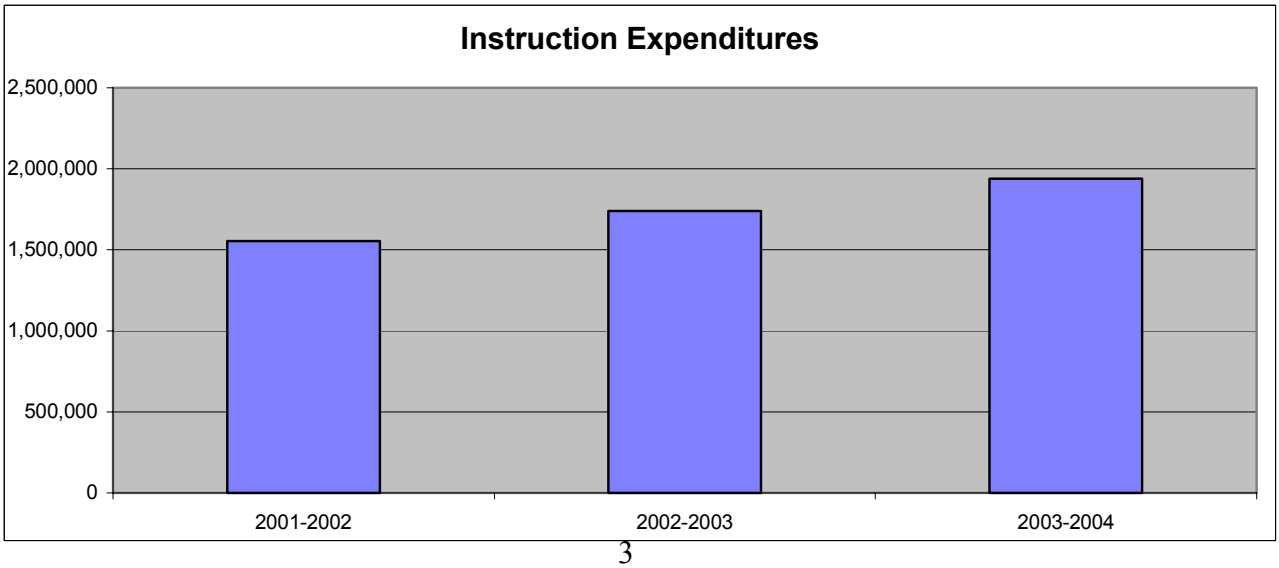
Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,211,191		1,223,944	1%		1,284,484	5%
Federal Funds	52,959		86,496	63%		116,702	35%
Supplemental General	6,809		2,242	-67%		36,452	1526%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		8,140	0%		40,000	391%
Driver Education	4,352		6,281	44%		14,600	132%
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	128,368		284,627	122%		306,567	8%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	140,808		116,115	-18%		140,000	21%
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	10,930		13,099	20%			
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	1,555,417		1,740,944	12%		1,938,805	11%
Enrollment (FTE)*	367.5		370.7	1%		375.0	1%
Amount per Pupil	4,232		4,696	11%		5,170	10%
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	1,555,417		1,740,944	12%		1,938,805	11%

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.

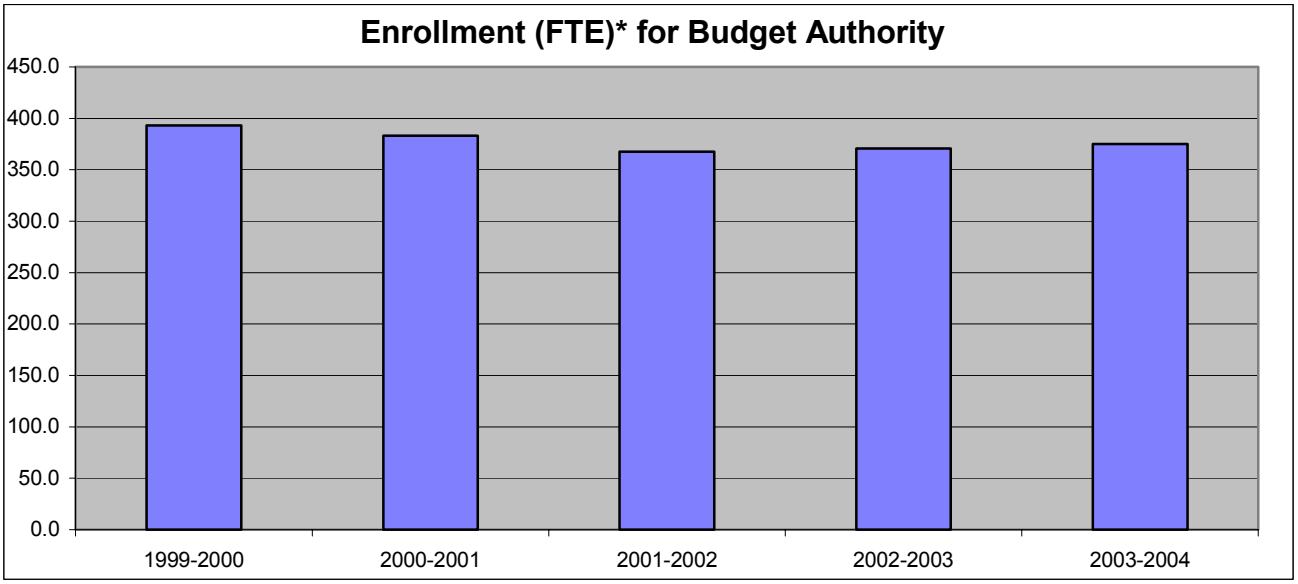


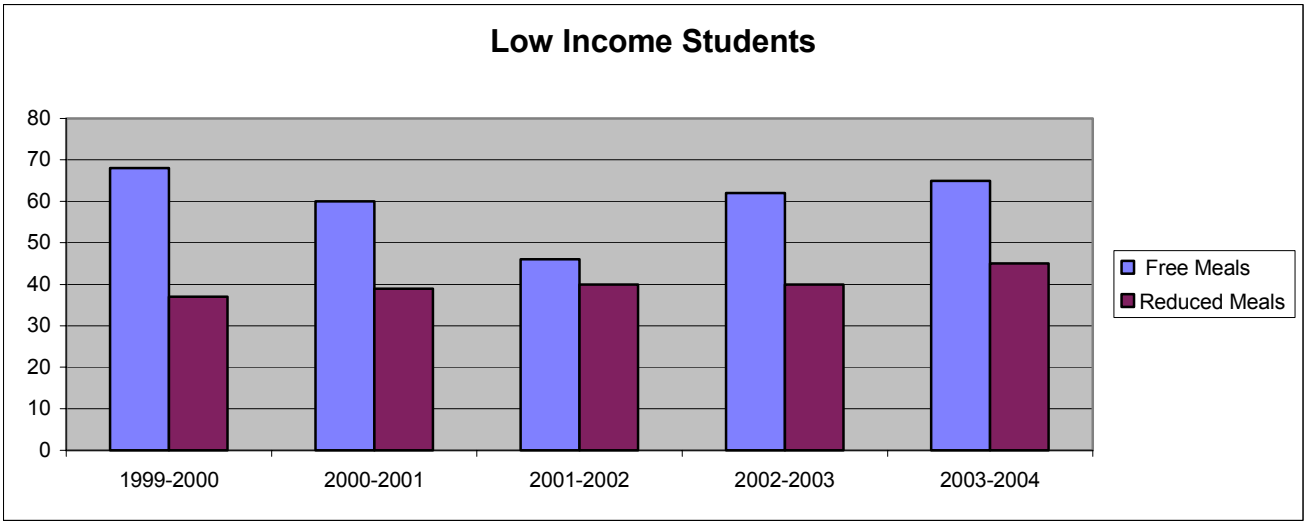
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,677,832	0	2,316,264	0		0	361,568
Supplemental General	350,000	4,543	111,510				233,947
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	340,000	227,736		0	16,530	0	95,734
Driver Training	16,000	11,739	2,625		0	0	1,636
Extraordinary School Program	0	0			0	0	0
Food Service	175,000	31,409	2,468	56,216	3,594	0	81,313
Professional Development	30,000	19,883	0	0	117	10,000	0
Parent Education Program	8,373	8,373	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	355,000	44,967	0	0	33	310,000	0
Vocational Education	140,000			0	0	140,000	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	256,752	216,895	66,755		0		244,712
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	116,702	0	xxxxxxxxxxx	116,702	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,465,659	565,545	2,499,622	172,918	20,274	460,000	1,018,910
Less Transfers	460,000						
TOTAL Budget Expenditures	$4,005,659						

Other Information

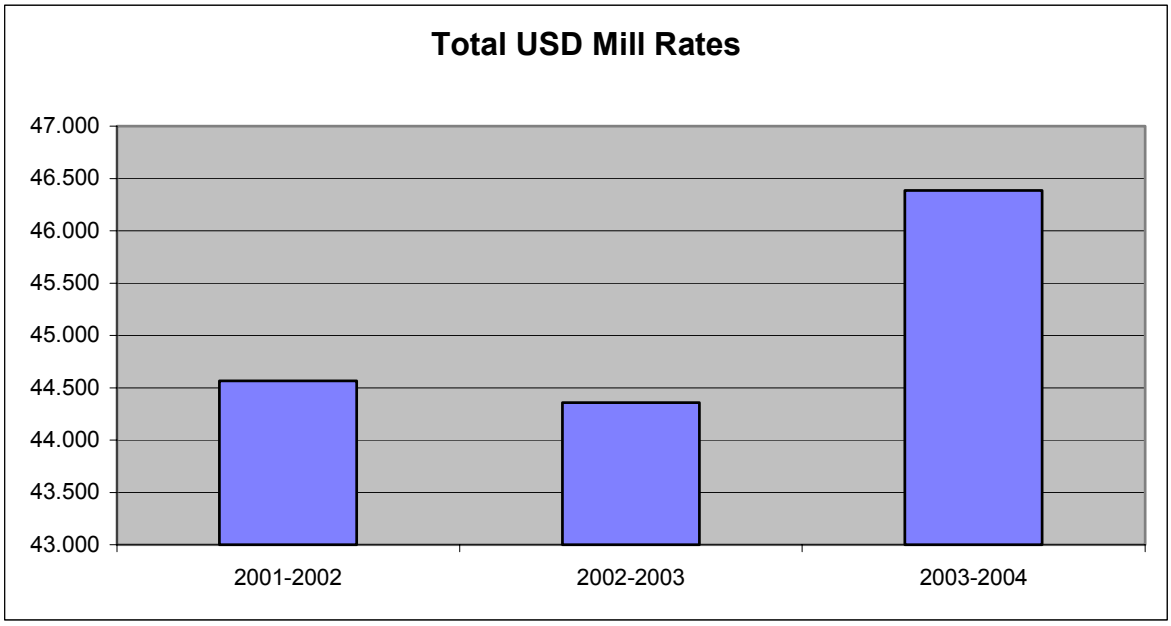
	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	393.0	383.0	-3%	367.5	-4%	370.7	1%	375.0	1%
Number of Students - Free Meals	68	60	-12%	46	-23%	62	35%	65	5%
Number of Students - Reduced Meals	37	39	5%	40	3%	40	0%	45	13%





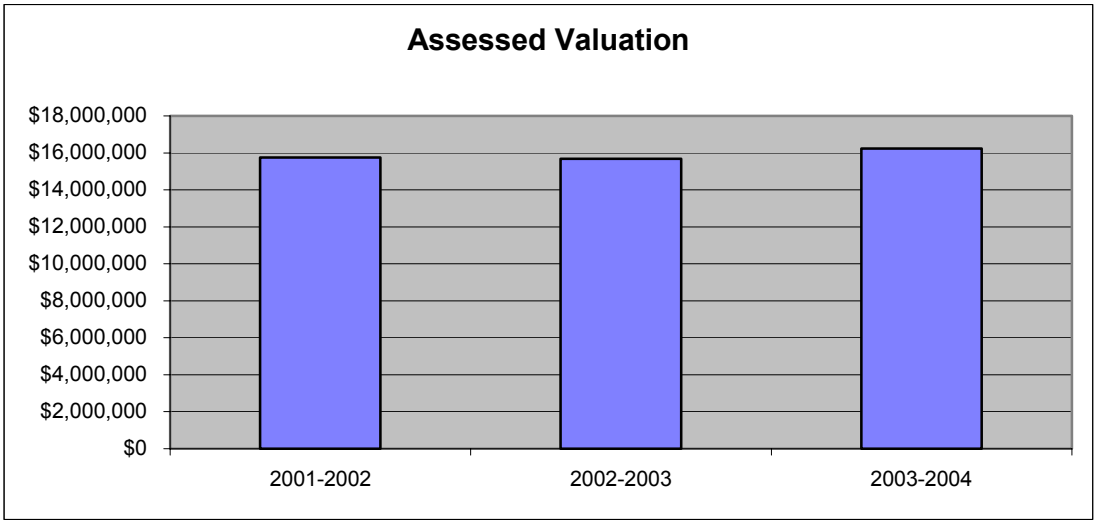
Miscellaneous Information
Mill Rates by Fund

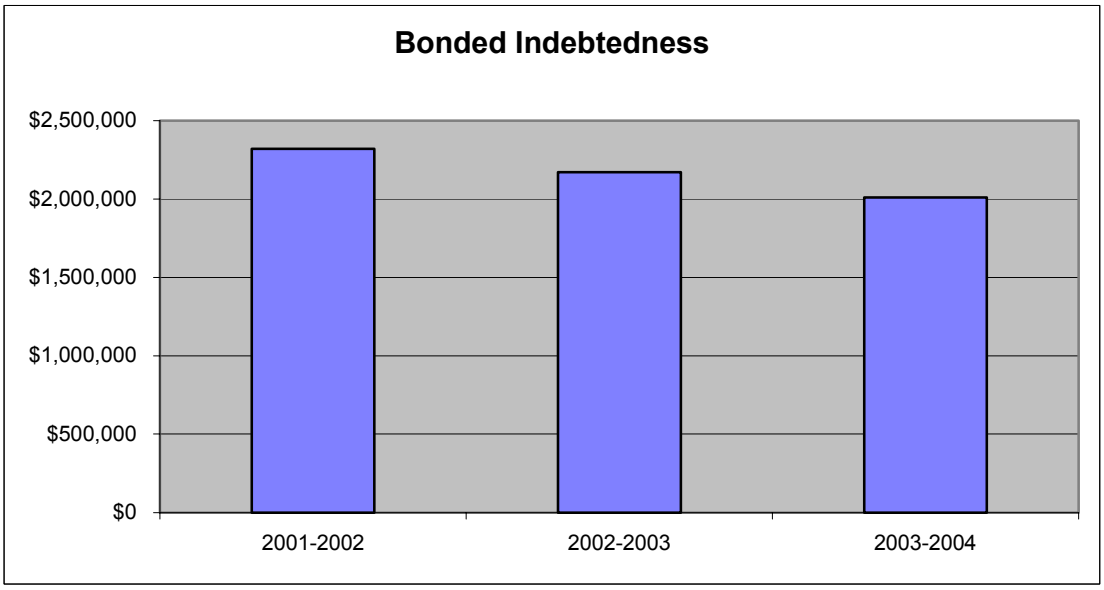
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	9.569	9.315	11.378
Adult Education	0.000	0.000	0.000
Capital Outlay	3.991	3.994	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	11.006	11.047	11.008
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	**44.566**	**44.356**	**46.386**
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	$15,748,254	$15,675,445	$16,237,924
Bonded Indebtedness	2,320,000	2,170,000	2,010,000





USD# 322
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.6	235,965	51,297	4.6	250,717	54,504
Teachers (Full Time)	29.5	1,111,815	37,689	30.5	1,142,365	37,455
Other Certified (Licensed) Personnel	4.0	150,512	37,628	4.0	152,651	38,163
Classified Personnel	13.1	366,598	27,985	13.1	372,097	28,404
Substitutes/Temporary Help	XXXXX	34,426	XXXXXXXXXXX	XXXXX	0	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

USD 322 WEBSITE

http://www.usd322l.org