Budget at a Glance

2003 - 2004

USD #393 Solomon

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USD# 393

Summary of Total Expenditures By Function
(All Funds)

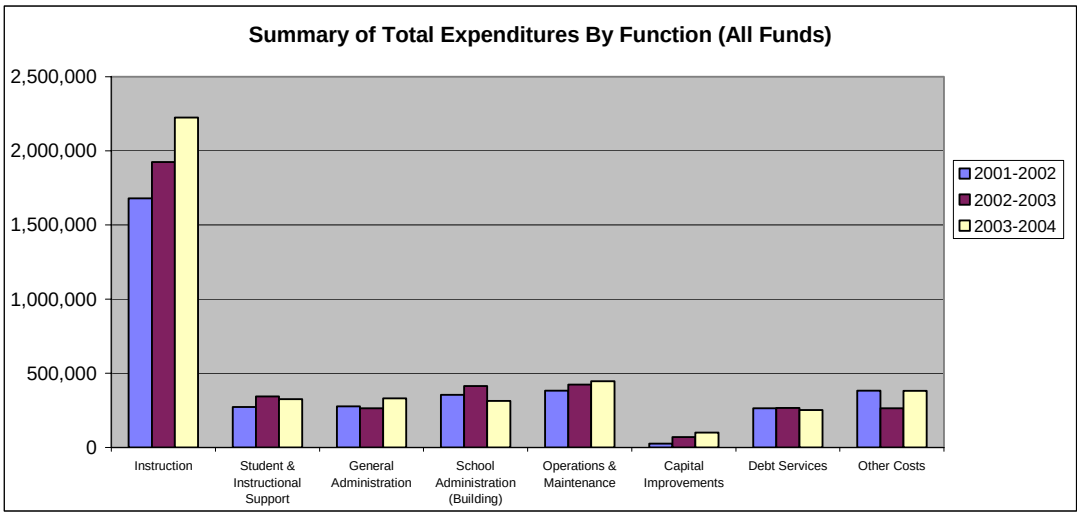
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,678,913	46%	1,923,665	48%	15%	2,224,206	51%	16%
Student & Instructional Support	272,100	7%	343,491	9%	26%	325,486	7%	-5%
General Administration	277,436	8%	263,982	7%	-5%	330,722	8%	25%
School Administration (Building)	353,646	10%	414,860	10%	17%	312,630	7%	-25%
Operations & Maintenance	382,629	11%	423,124	11%	11%	445,995	10%	5%
Capital Improvements	25,206	1%	70,276	2%	179%	99,938	2%	42%
Debt Services	263,594	7%	266,224	7%	1%	250,979	6%	-6%
Other Costs	382,569	11%	263,697	7%	-31%	381,461	9%	45%
Total Expenditures	3,636,093	100%	3,969,319	100%	9%	4,371,417	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.

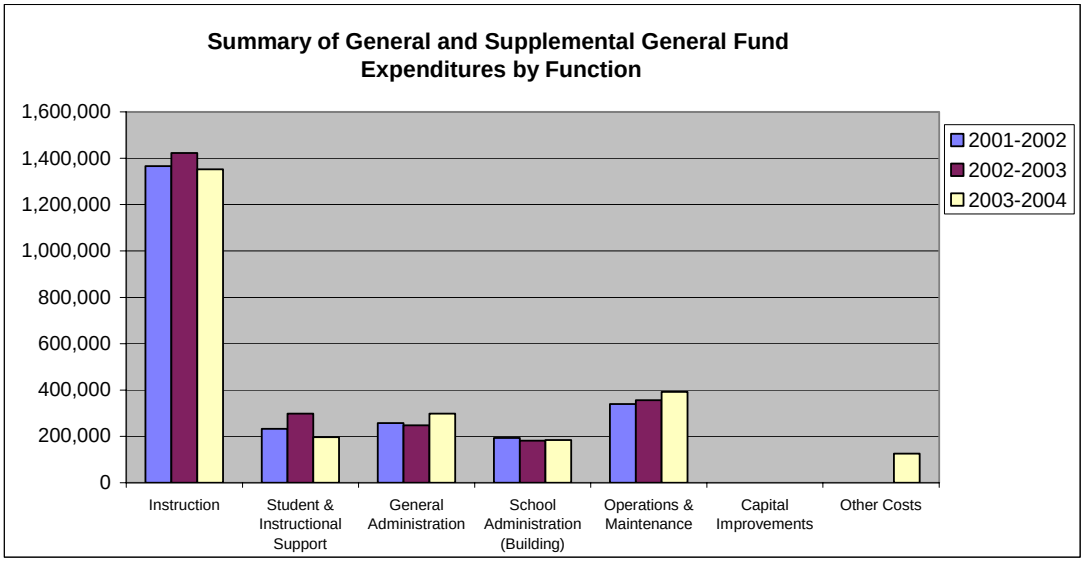
Further definition of what goes into each category:

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



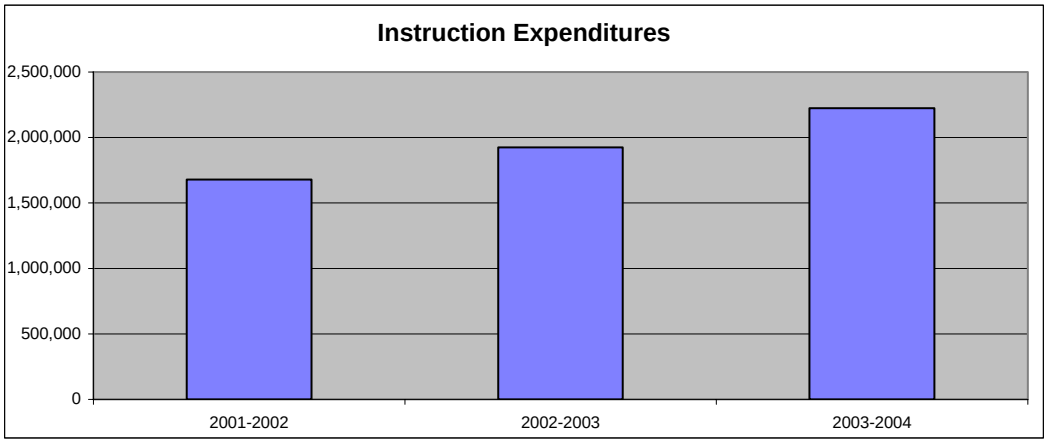
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,365,602	57%	1,422,787	57%	4%	1,352,708	53%	-5%
Student & Instructional Support	233,104	10%	298,146	12%	28%	196,134	8%	-34%
General Administration	257,824	11%	247,852	10%	-4%	298,265	12%	20%
School Administration (Building)	193,298	8%	181,206	7%	-6%	184,600	7%	2%
Operations & Maintenance	339,419	14%	356,421	14%	5%	392,268	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	125,000	5%	0%
Total Expenditures	2,389,247	100%	2,506,412	100%	5%	2,548,975	100%	2%
Amount per Pupil	$5,512		$6,025		9%	$6,127		2%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,322,562		1,398,445	6%		1,282,708	-8%
Federal Funds	67,096		68,659	2%		283,851	313%
Supplemental General	43,040		24,342	-43%		70,000	188%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,295		7,629	489%		50,000	555%
Driver Education	6,750		7,395	10%		8,200	11%
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	14,460		0	-100%		7,775	0%
Special Education	114,642		298,653	161%		348,766	17%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	94,212		98,035	4%		172,906	76%
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	14,856		20,507	38%			
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	1,678,913		1,923,665	15%		2,224,206	16%
Enrollment (FTE)*	433.5		416.0	-4%		416.0	0%
Amount per Pupil	3,873		4,624	19%		5,347	16%
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	1,678,913		1,923,665	15%		2,224,206	16%



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.

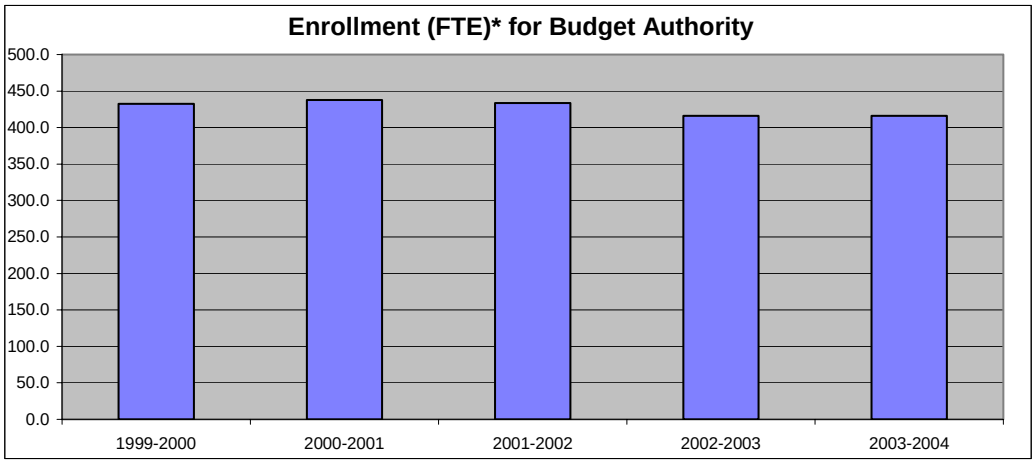
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

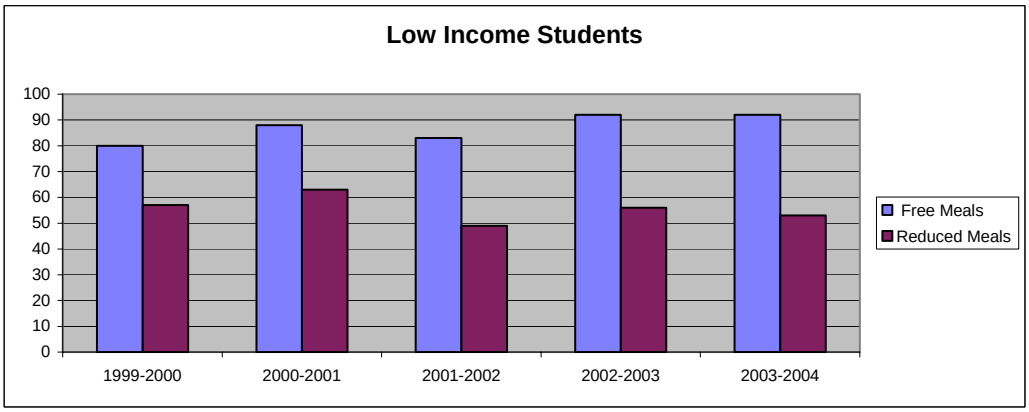
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,889,138	14,867	2,553,079	0		0	321,192
Supplemental General	280,000	3,556	110,040				166,404
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	314,938	152,598		0	23,185	56,000	83,155
Driver Training	13,942	11,692	2,250		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	172,585	22,591	2,520	60,591	0	10,000	76,883
Professional Development	12,000	0	0	0	0	12,000	0
Parent Education Program	9,214	0	0	0	0	9,214	0
Summer School	7,775	15,707		0	0	0	0
Special Education	445,084	85,041	0	0	0	360,043	0
Vocational Education	172,906			0	0	172,906	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	250,979	281,977	59,666		0		261,616
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	423,019	39,720	xxxxxxxxxxx	383,299	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,991,580	627,749	2,727,555	443,890	23,185	620,163	909,250
Less Transfers	620,163						
TOTAL Budget Expenditures	$4,371,417						

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)*	432.4	437.8	1%	433.5	-1%	416.0	-4%	416.0	0%
Number of Students - Free Meals	80	88	10%	83	-6%	92	11%	92	0%
Number of Students - Reduced Meals	57	63	11%	49	-22%	56	14%	53	-5%

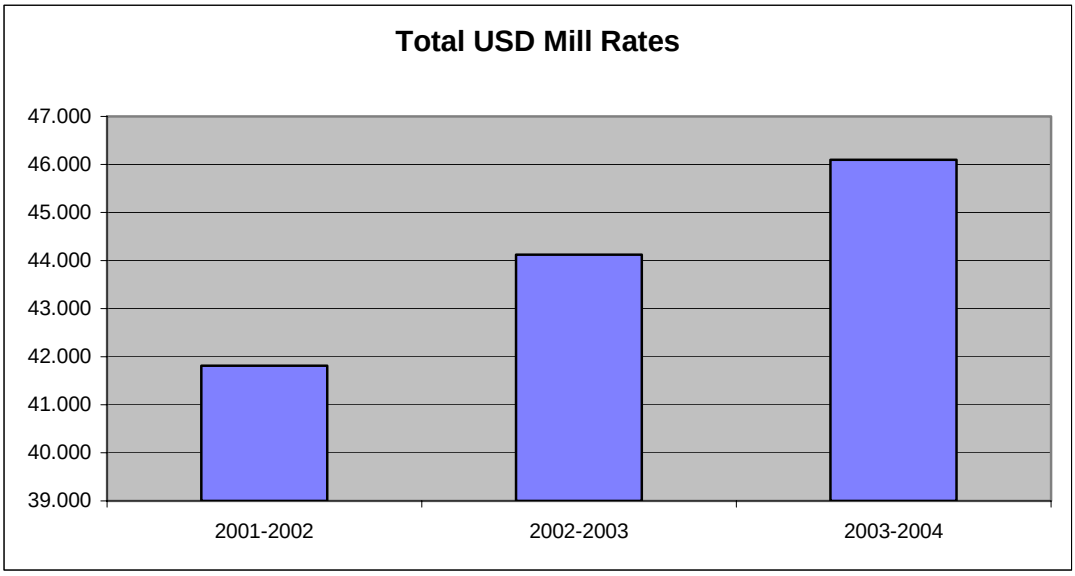




*FTE for state aid and budget authority purposes for general fund.

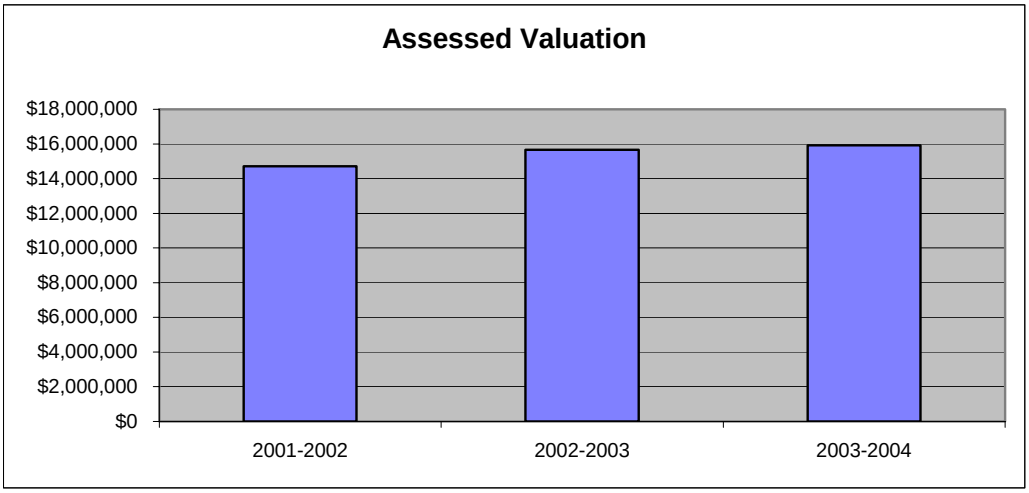
Miscellaneous Information
Mill Rates by Fund

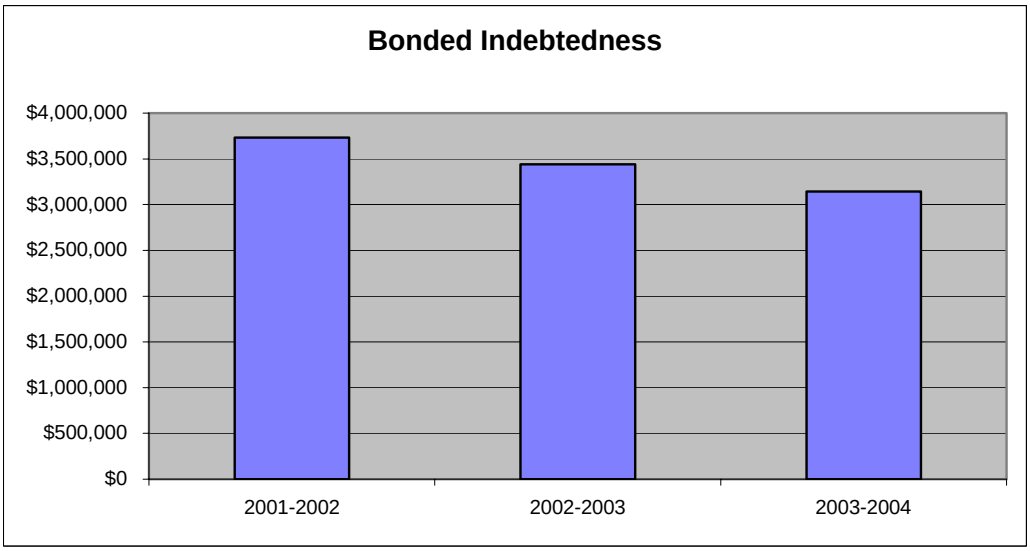
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	6.440	9.977	7.696
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	11.370	10.155	14.401
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	**41.810**	**44.122**	**46.097**
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	1.500	0.996	0.998
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.500**	**0.996**	**0.998**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$14,714,489	$15,670,610	$15,927,643
Bonded Indebtedness	3,734,325	3,439,688	3,142,416





USD# 393
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	196,577	65,526	3.0	195,300	65,100
Teachers (Full Time)	40.0	1,266,368	31,659	39.0	1,323,354	33,932
Other Certified (Licensed) Personnel	1.0	15,758	15,758	1.0	16,546	16,546
Classified Personnel	38.0	515,037	13,554	38.0	537,308	14,140
Substitutes/Temporary Help	XXXXX		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