Budget at a Glance

2003 - 2004

Oskaloosa USD #341

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Summary of Total Expenditures By Function
(All Funds)

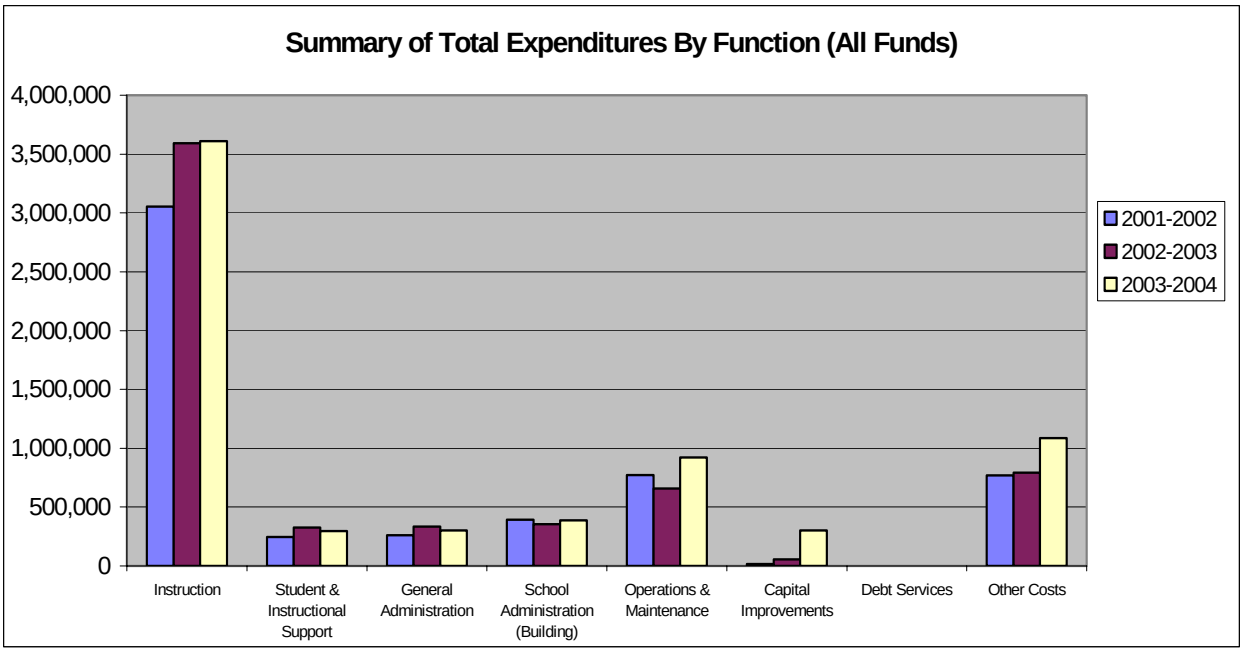
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,054,622	55%	3,593,506	59%	18%	3,610,106	52%	0%
Student & Instructional Support	244,789	4%	325,980	5%	33%	295,060	4%	-9%
General Administration	261,490	5%	333,238	5%	27%	301,533	4%	-10%
School Administration (Building)	391,390	7%	354,702	6%	-9%	387,636	6%	9%
Operations & Maintenance	771,185	14%	657,435	11%	-15%	922,187	13%	40%
Capital Improvements	15,186	0%	56,417	1%	272%	300,000	4%	432%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	768,249	14%	792,299	13%	3%	1,085,623	16%	37%
Total Expenditures	5,506,911	100%	6,113,577	100%	11%	6,902,145	100%	13%

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.

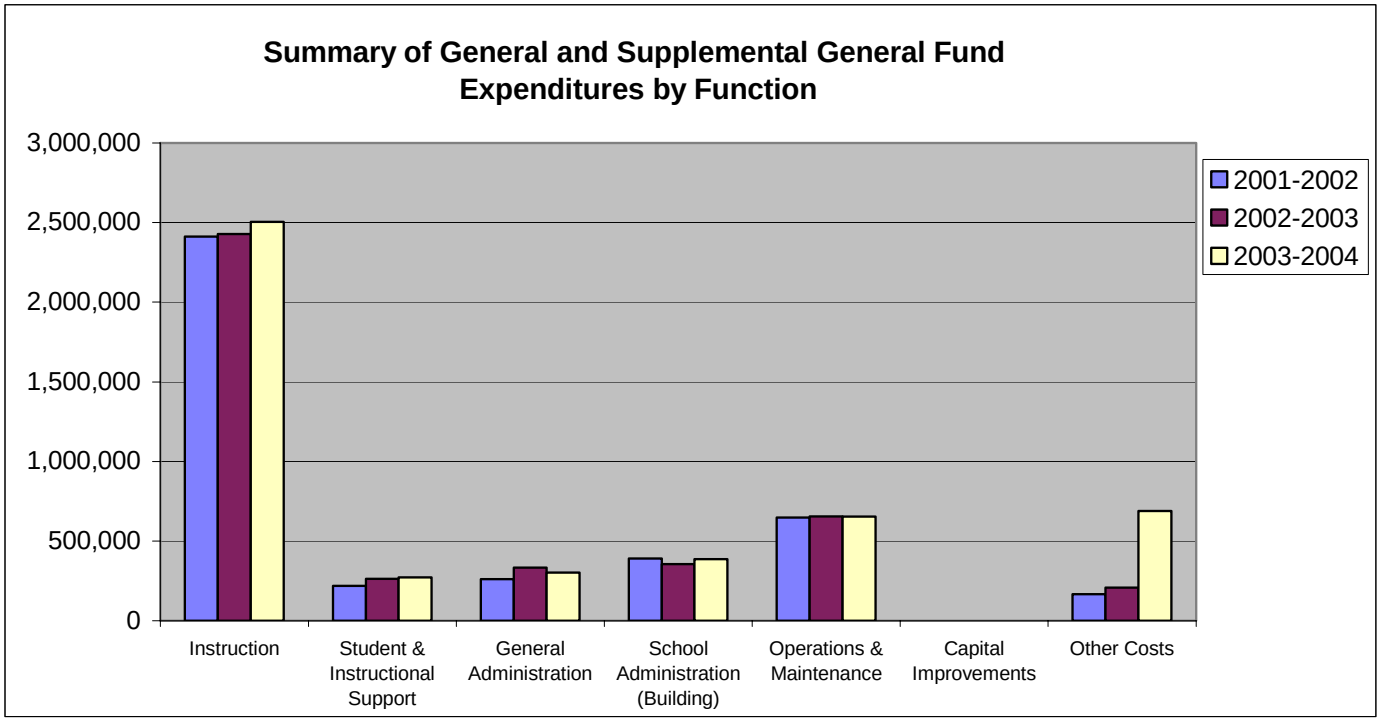
Further definition of what goes into each category:

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



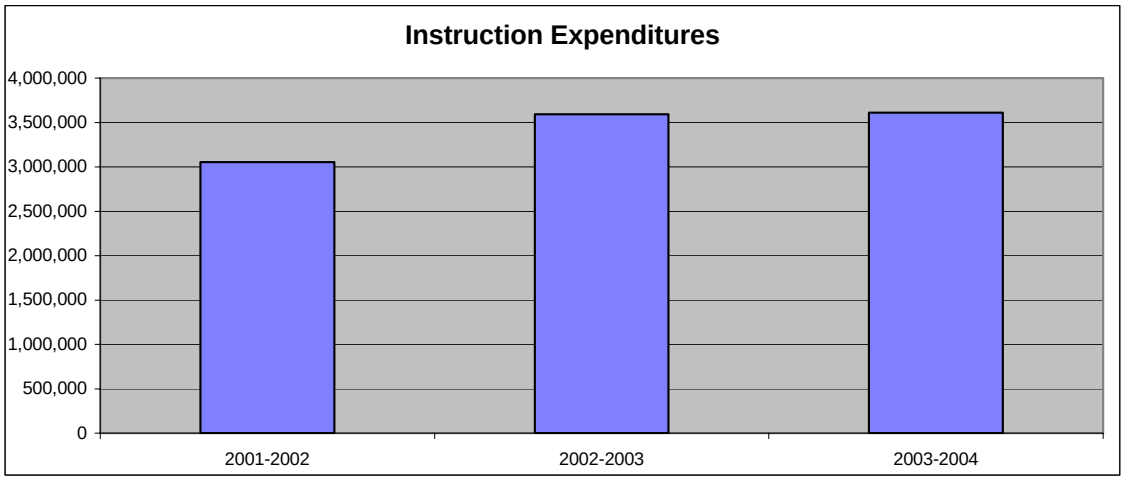
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,411,805	59%	2,428,207	57%	1%	2,503,672	52%	3%
Student & Instructional Support	218,540	5%	263,380	6%	21%	272,742	6%	4%
General Administration	261,490	6%	333,238	8%	27%	301,533	6%	-10%
School Administration (Building)	391,380	10%	354,702	8%	-9%	387,636	8%	9%
Operations & Maintenance	647,947	16%	654,982	15%	1%	654,036	14%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	166,187	4%	208,164	5%	25%	689,208	14%	231%
Total Expenditures	4,097,349	100%	4,242,673	100%	4%	4,808,827	100%	13%
Amount per Pupil	$5,771		$5,992		4%	$6,870		15%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,411,805		2,428,207	1%		2,282,872	-6%
Federal Funds	134,852		401,734	198%		318,645	-21%
Supplemental General	0		0	0%		220,800	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	4,959		5,954	20%		11,540	94%
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	13,931		14,510	4%		15,014	3%
Special Education	286,075		591,448	107%		661,235	12%
Technology Education	103,000		59,106	-43%			
Transportation	0		0	0%			
Vocational Education	100,000		92,547	-7%		100,000	8%
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		0	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	3,054,622		3,593,506	18%		3,610,106	0%
Enrollment (FTE)*	710.0		708.0	0%		700.0	-1%
Amount per Pupil	4,302		5,076	18%		5,157	2%
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	3,054,622		3,593,506	18%		3,610,106	0%



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.

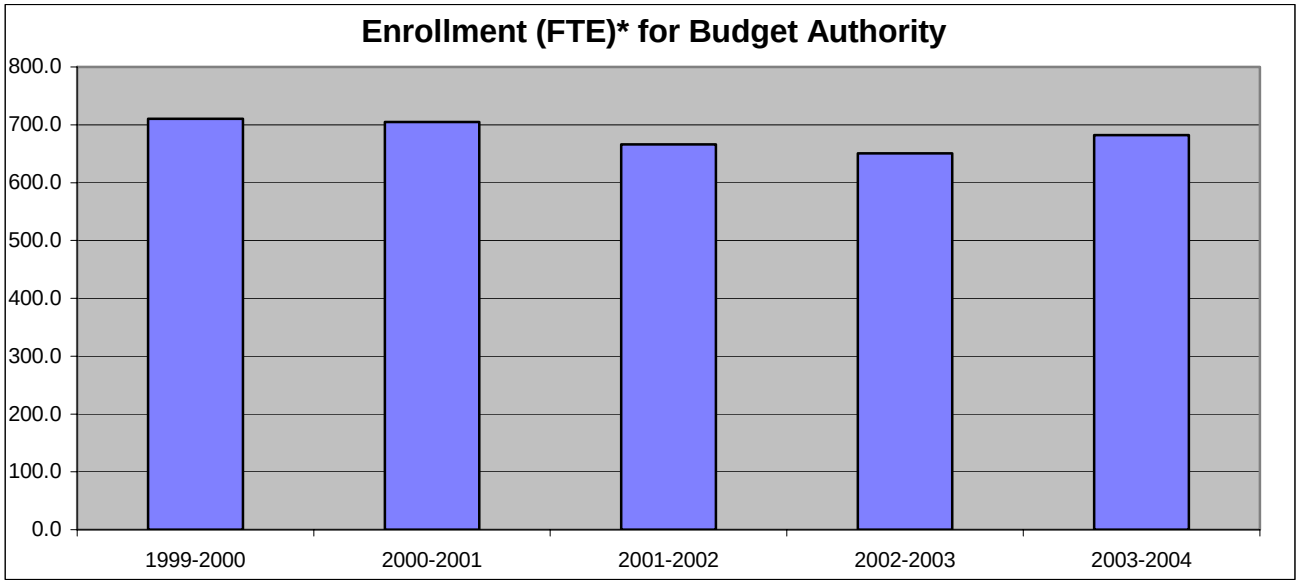
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

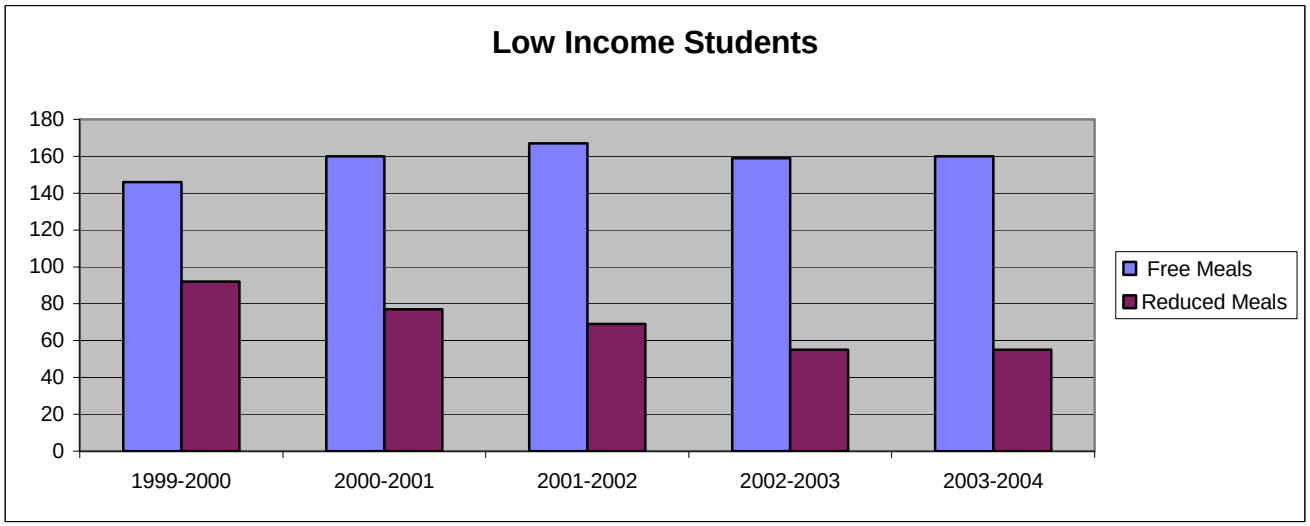
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,828,364	3,987	4,376,481	27,000		0	420,896
Supplemental General	985,952	47,860	518,709				419,383
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	568,151	335,274		0	30,000	80,000	122,877
Driver Training	11,540	5,540	3,000		0	5,000	3,000
Extraordinary School Program	0	0			0	0	0
Food Service	316,415	6,146	4,590	115,073	0	50,000	160,475
Professional Development	19,818	4,818	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	15,014	1,014		0	0	14,000	0
Special Education	741,235	418	0	0	0	741,489	0
Vocational Education	100,000			0	0	100,000	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	321,145	23,908	xxxxxxxxxxx	297,237	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,907,634	428,965	4,902,780	439,310	30,000	1,005,489	1,126,631
Less Transfers	1,005,489						
TOTAL Budget Expenditures	$6,902,145						

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)*	710.1	704.7	-1%	666.0	-5%	650.7	-2%	682.0	5%
Number of Students - Free Meals	146	160	10%	167	4%	159	-5%	160	1%
Number of Students - Reduced Meals	92	77	-16%	69	-10%	55	-20%	55	0%

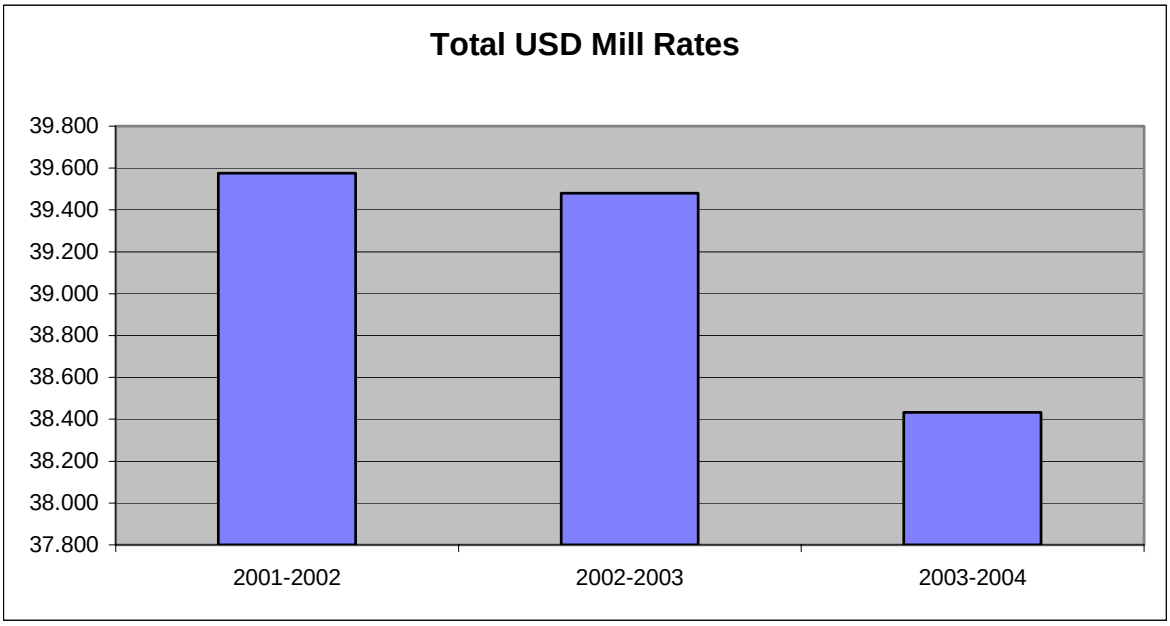




*FTE for state aid and budget authority purposes for general fund.

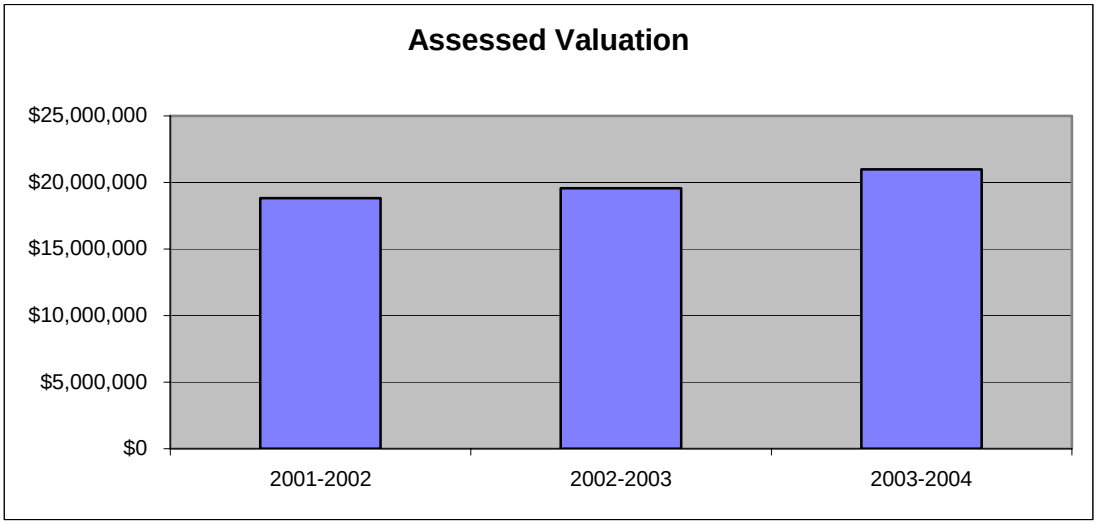
Miscellaneous Information
Mill Rates by Fund

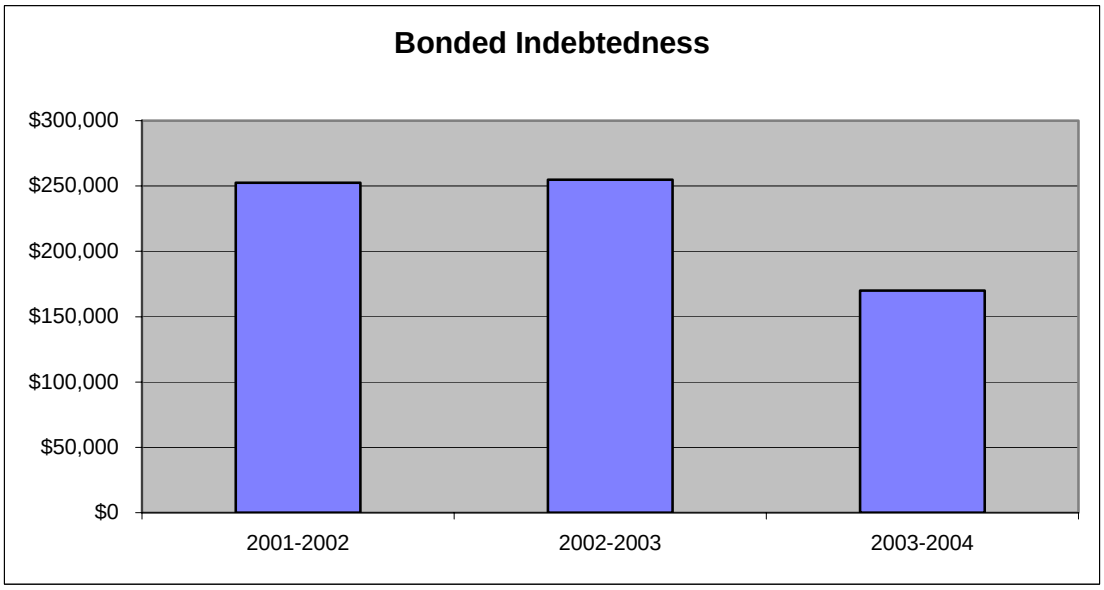
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	17.573	15.486	14.433
Adult Education	0.000	0.000	0.000
Capital Outlay	2.003	3.994	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**39.576**	**39.480**	**38.433**
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	1.000	1.003	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.003**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$18,817,118	$19,578,649	$20,994,005
Bonded Indebtedness	252,506	254,815	169,815





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AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	294,076	73,519	4.0	304,747	76,187
Teachers (Full Time)	49.0	1,934,777	39,485	47.6	1,981,203	41,622
Other Certified (Licensed) Personnel	4.0	166,344	41,586	2.4	109,007	45,420
Classified Personnel	34.0	754,211	22,183	33.2	761,554	22,938
Substitutes/Temporary Help	XXXXX	80,755	XXXXXXXXXXX	XXXXX	94,171	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