Budget at a Glance

2003 - 2004

USD 494

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Summary of Total Expenditures By Function
(All Funds)

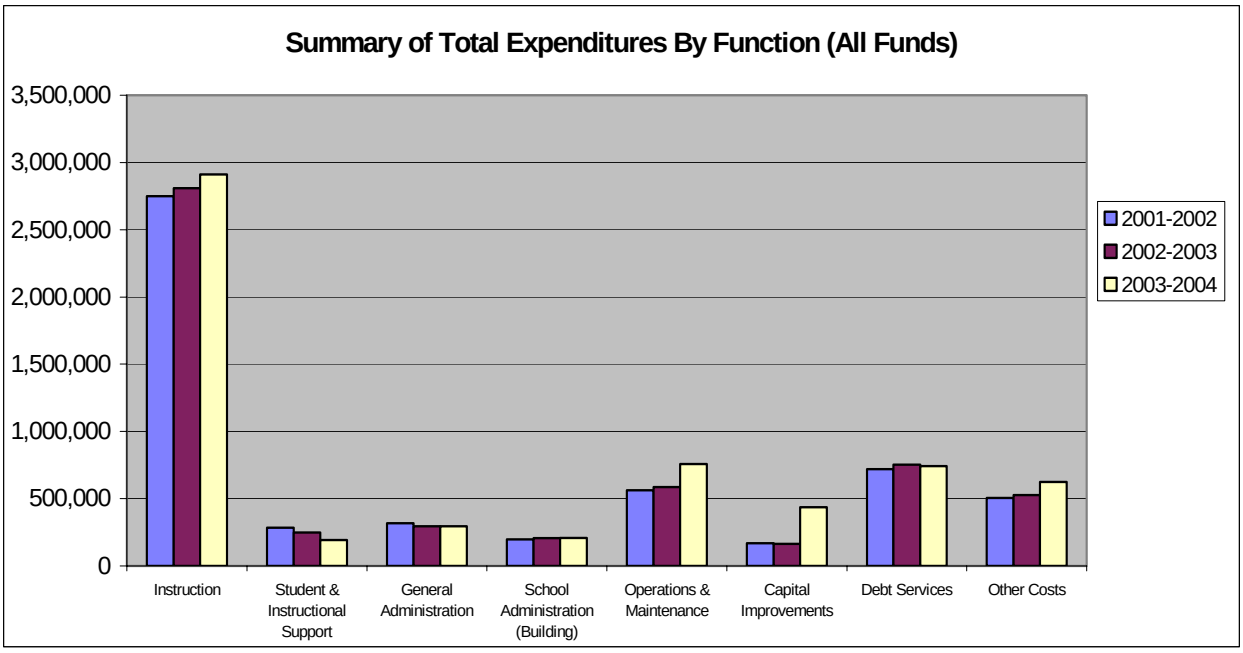
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,749,794	50%	2,809,254	50%	2%	2,910,841	47%	4%
Student & Instructional Support	283,665	5%	247,768	4%	-13%	192,522	3%	-22%
General Administration	315,662	6%	293,509	5%	-7%	293,900	5%	0%
School Administration (Building)	196,990	4%	205,331	4%	4%	207,800	3%	1%
Operations & Maintenance	561,583	10%	587,713	11%	5%	757,065	12%	29%
Capital Improvements	168,557	3%	163,200	3%	-3%	436,237	7%	167%
Debt Services	719,450	13%	752,115	13%	5%	741,940	12%	-1%
Other Costs	504,664	9%	526,610	9%	4%	624,257	10%	19%
Total Expenditures	5,500,365	100%	5,585,500	100%	2%	6,164,562	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.

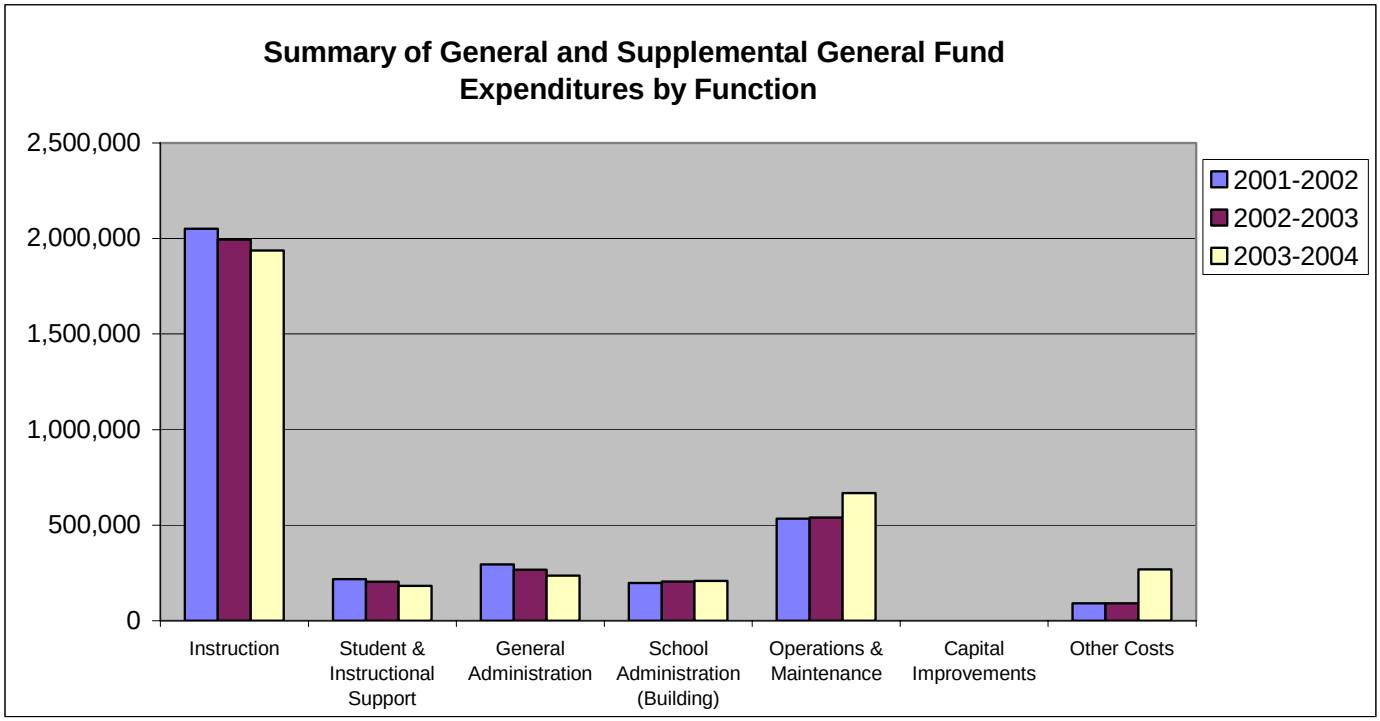
Further definition of what goes into each category:

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



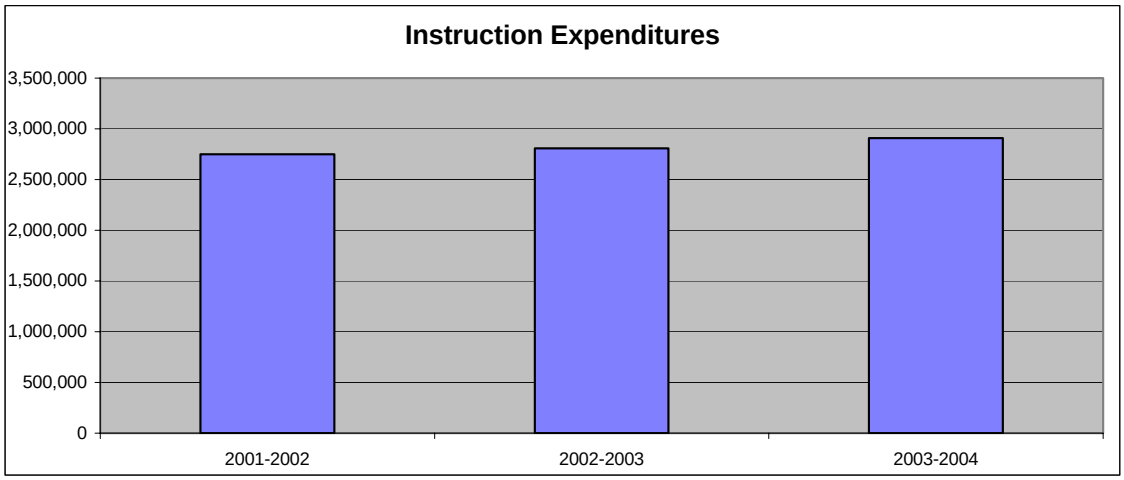
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,051,441	61%	1,993,973	60%	-3%	1,936,691	55%	-3%
Student & Instructional Support	217,960	6%	203,732	6%	-7%	182,522	5%	-10%
General Administration	294,551	9%	267,356	8%	-9%	236,500	7%	-12%
School Administration (Building)	196,990	6%	205,331	6%	4%	207,800	6%	1%
Operations & Maintenance	534,262	16%	540,051	16%	1%	667,065	19%	24%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	90,587	3%	90,838	3%	0%	268,400	8%	195%
Total Expenditures	3,385,791	100%	3,301,281	100%	-2%	3,498,978	100%	6%
Amount per Pupil	$6,218		$6,690		8%	$6,949		4%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,771,700		1,658,603	-6%		1,498,500	-10%
Federal Funds	323,392		316,801	-2%		393,888	24%
Supplemental General	279,741		335,370	20%		438,191	31%
Bilingual Education	51,858		49,617	-4%		51,600	4%
Capital Outlay	102,638		36,289	-65%		90,000	148%
Driver Education	4,014		4,004	0%		3,500	-13%
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	135,802		336,131	148%		419,662	25%
Technology Education	47,910		29,236	-39%			
Transportation	0		0	0%			
Vocational Education	13,932		15,838	14%		15,500	-2%
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	2,849		0	-100%			
Text Book & Student Material	15,958		27,365	71%			
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	2,749,794		2,809,254	2%		2,910,841	4%
Enrollment (FTE)*	544.5		493.5	-9%		503.5	2%
Amount per Pupil	5,050		5,693	13%		5,781	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	2,749,794		2,809,254	2%		2,910,841	4%



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.

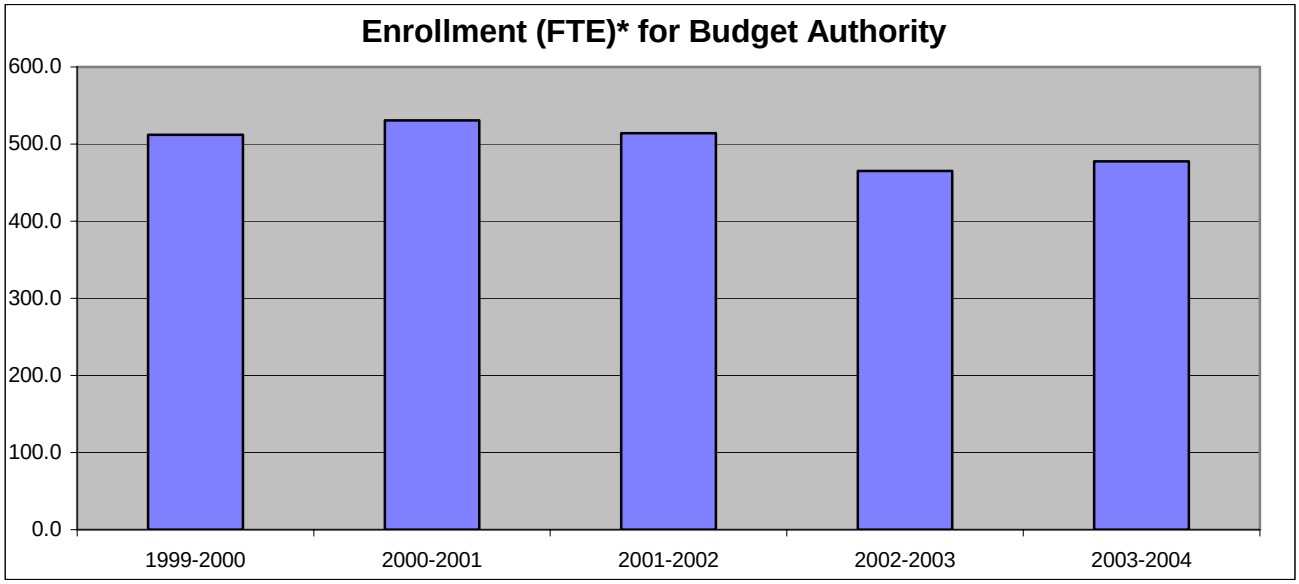
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

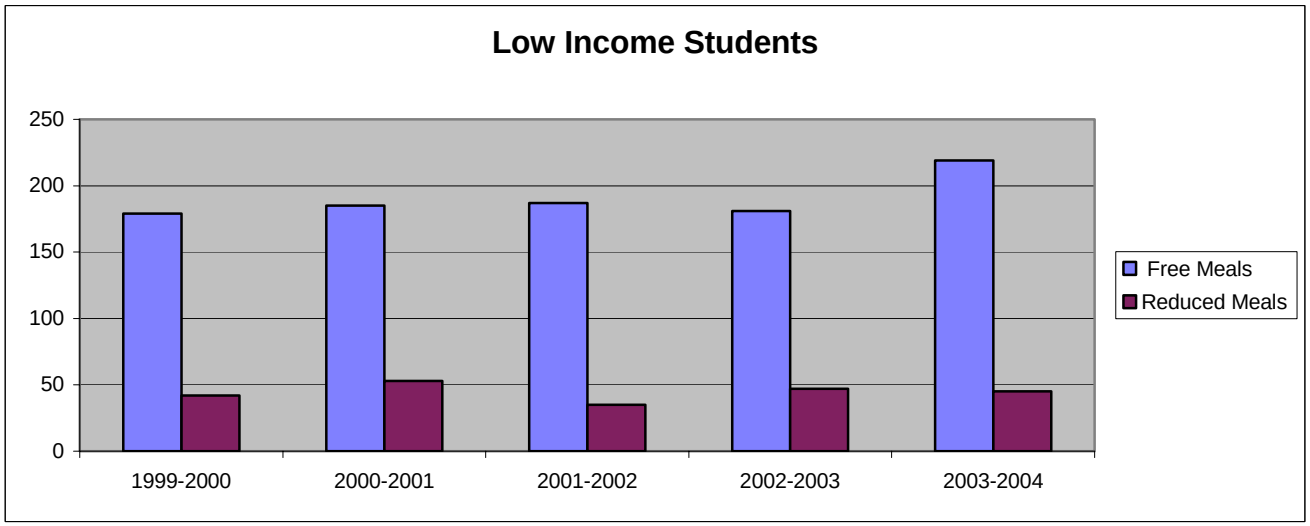
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,351,925	13,448	2,158,539	0		0	1,179,938
Supplemental General	579,213	83,076	0				496,137
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	51,600			0	0	51,600	0
Capital Outlay	733,237	438,866		0	15,000	0	280,100
Driver Training	3,500	0	1,500		0	2,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	292,728	66,934	3,004	103,050	0	20,000	99,740
Professional Development	4,497	997	0	0	0	3,500	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	428,694	89,134	0	0	0	339,560	0
Vocational Education	15,500			0	0	15,500	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	741,940	609,207	0		0		860,929
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	393,888	15,905	xxxxxxxxxxx	377,983	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,596,722	1,317,567	2,163,043	481,033	15,000	432,160	2,916,844
Less Transfers	432,160						
TOTAL Budget Expenditures	$6,164,562						

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)*	512.0	530.7	4%	514.0	-3%	465.3	-9%	477.5	3%
Number of Students - Free Meals	179	185	3%	187	1%	181	-3%	219	21%
Number of Students - Reduced Meals	42	53	26%	35	-34%	47	34%	45	-4%

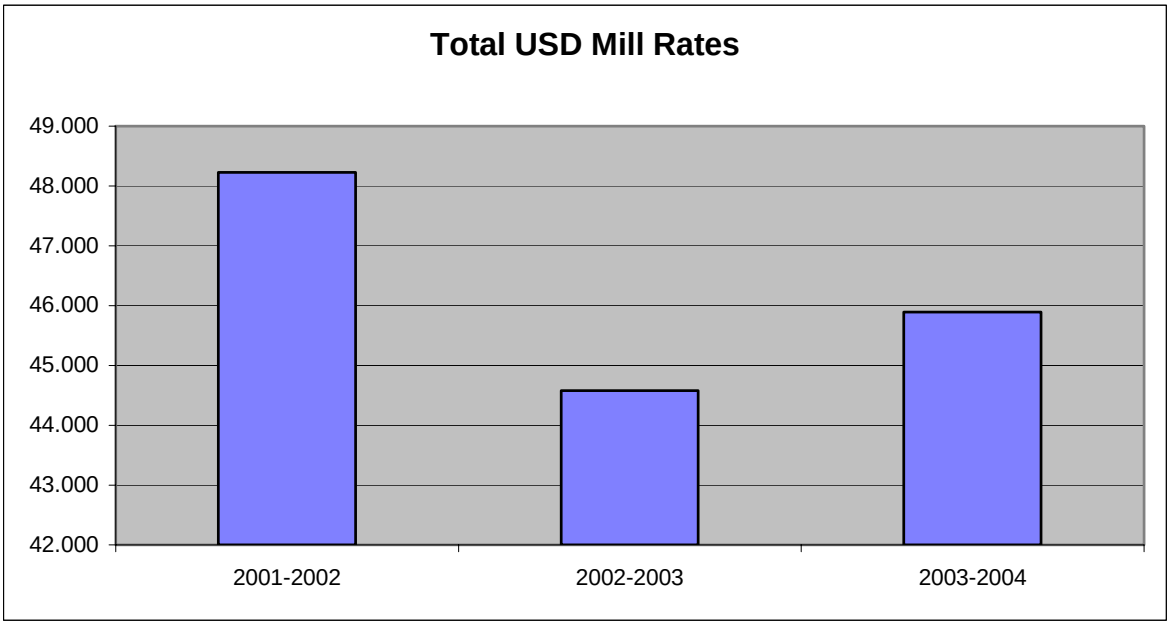




*FTE for state aid and budget authority purposes for general fund.

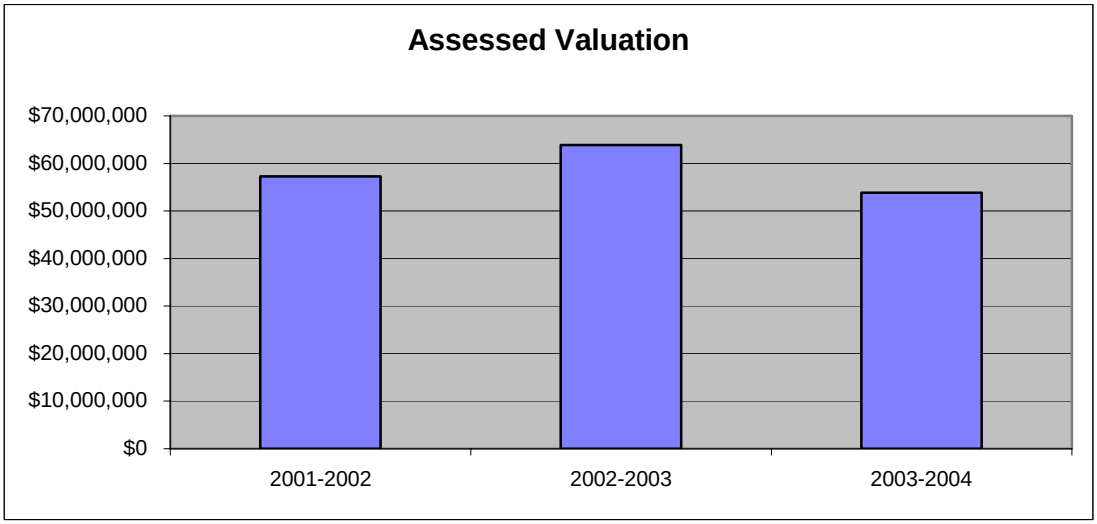
Miscellaneous Information
Mill Rates by Fund

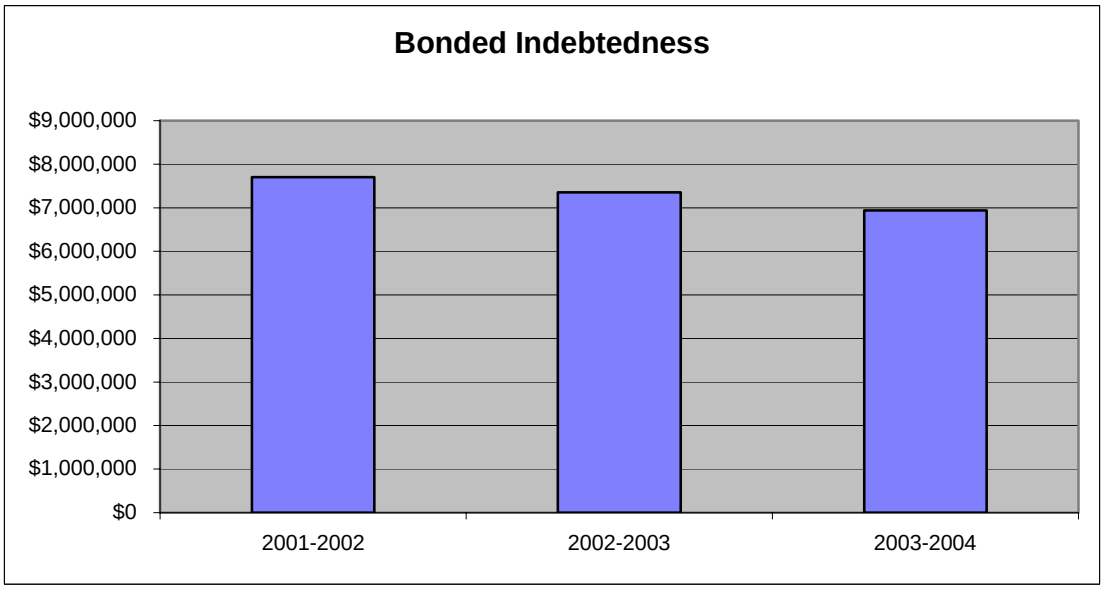
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	8.836	9.525	7.260
Adult Education	0.000	0.000	0.000
Capital Outlay	4.014	3.977	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	15.375	11.080	14.632
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	**48.225**	**44.582**	**45.892**
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	$57,290,787	$63,880,247	$53,836,815
Bonded Indebtedness	7,705,000	7,350,000	6,935,000





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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)	10.0	430,788	43,079	8.0	323,564	40,446
Teachers (Full Time)	40.0	1,347,371	33,684	37.0	1,290,084	34,867
Other Certified (Licensed) Personnel	4.0	170,338	42,585	3.0	129,802	43,267
Classified Personnel	32.5	498,347	15,334	26.0	391,627	15,063
Substitutes/Temporary Help	XXXXX	42,695	XXXXXXXXXXX	XXXXX	46,000	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