Budget at a Glance

2003 - 2004

Rawlins County U.S.D. #105

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USD# 105

Summary of Total Expenditures By Function
(All Funds)

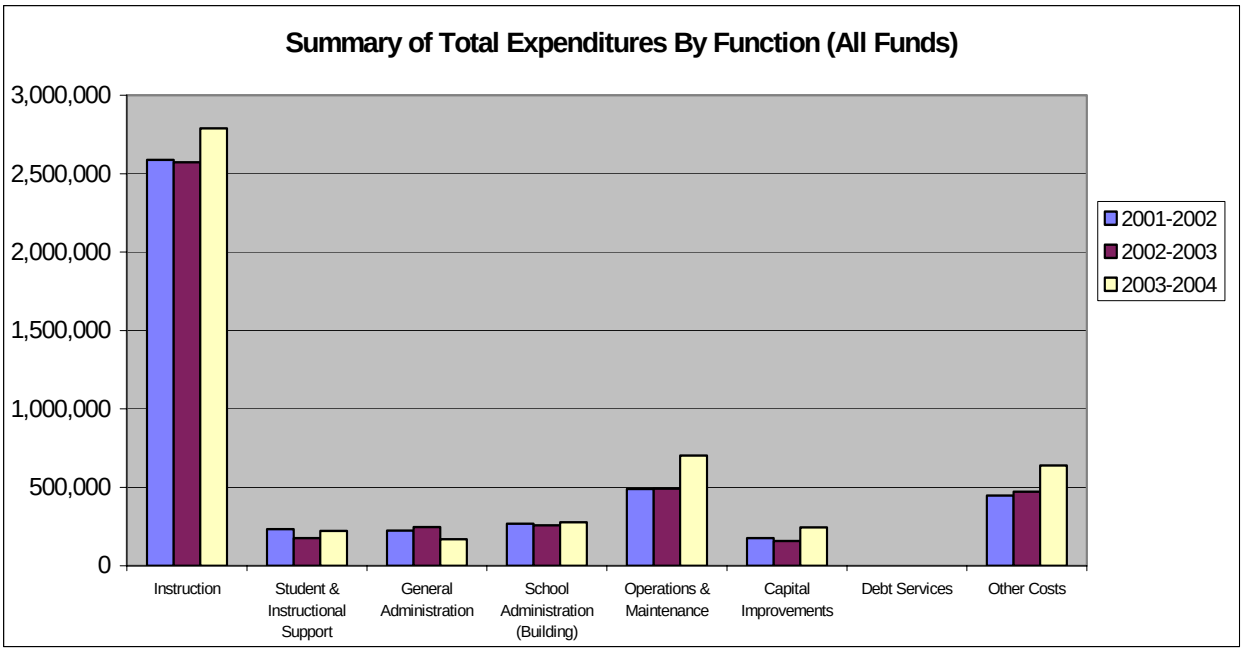
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,588,906	58%	2,573,239	59%	-1%	2,789,533	55%	8%
Student & Instructional Support	234,290	5%	175,879	4%	-25%	222,897	4%	27%
General Administration	224,557	5%	245,959	6%	10%	167,937	3%	-32%
School Administration (Building)	267,543	6%	258,083	6%	-4%	277,180	5%	7%
Operations & Maintenance	488,756	11%	491,225	11%	1%	701,922	14%	43%
Capital Improvements	175,674	4%	157,087	4%	-11%	245,000	5%	56%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	448,295	10%	472,709	11%	5%	639,788	13%	35%
Total Expenditures	4,428,021	100%	4,374,181	100%	-1%	5,044,257	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.

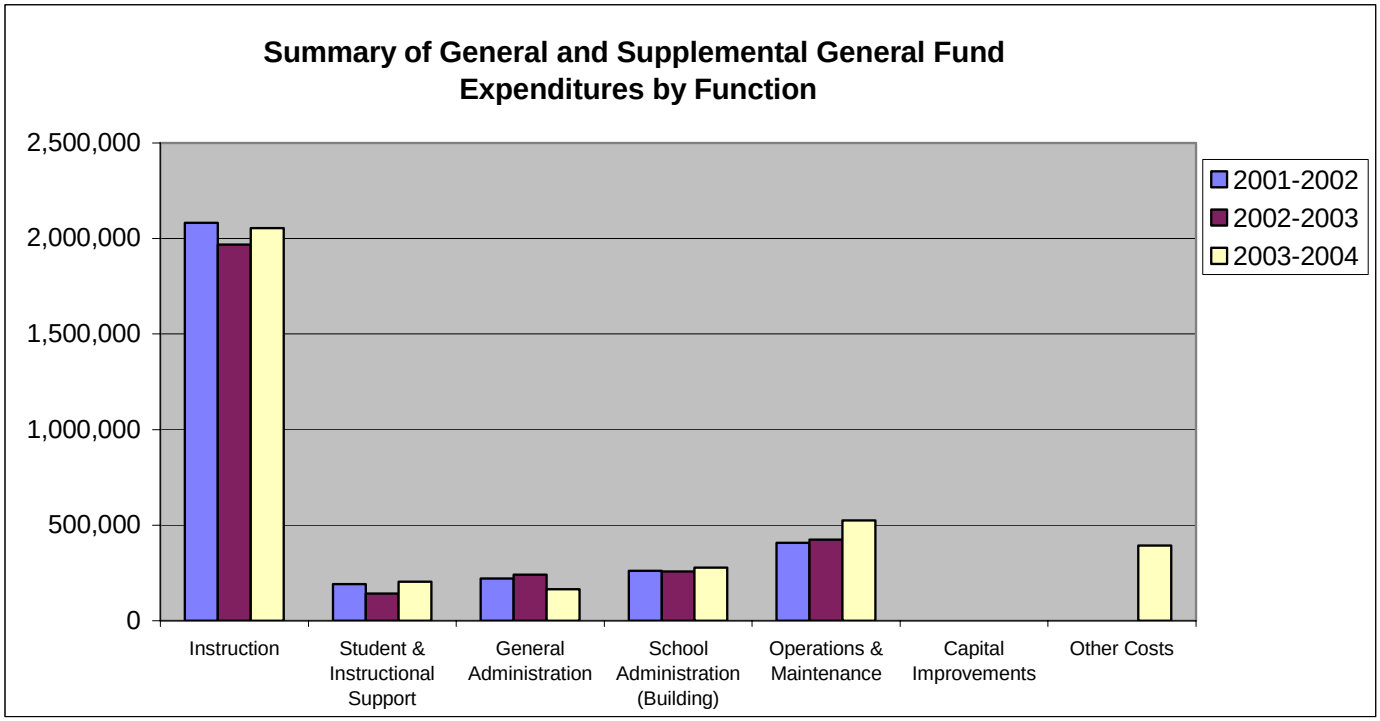
Further definition of what goes into each category:

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



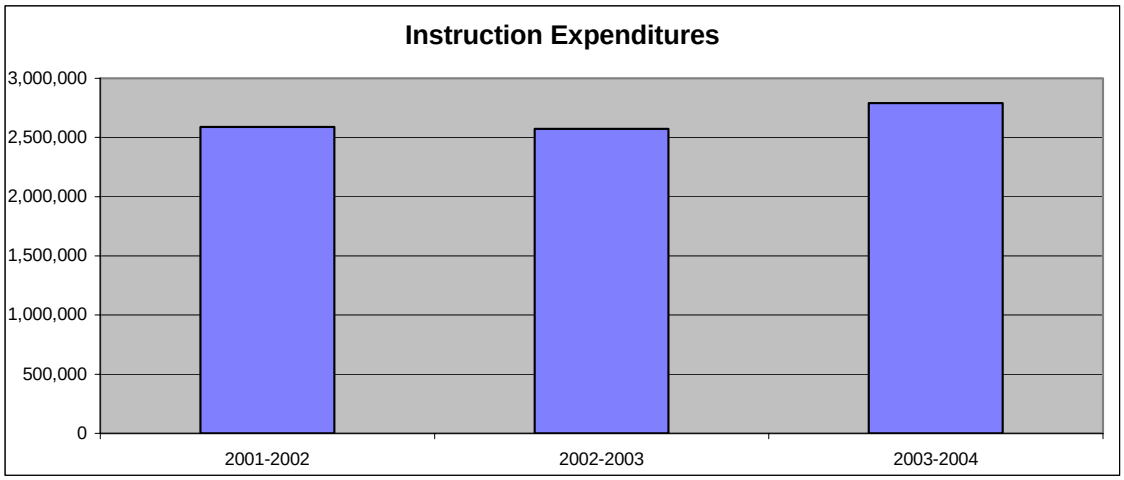
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,081,686	66%	1,968,328	65%	-5%	2,053,653	57%	4%
Student & Instructional Support	191,892	6%	142,171	5%	-26%	203,743	6%	43%
General Administration	220,727	7%	241,080	8%	9%	165,300	5%	-31%
School Administration (Building)	260,424	8%	258,083	9%	-1%	277,180	8%	7%
Operations & Maintenance	407,002	13%	424,557	14%	4%	524,822	15%	24%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	393,745	11%	0%
Total Expenditures	3,161,731	100%	3,034,219	100%	-4%	3,618,443	100%	19%
Amount per Pupil	$7,131		$7,216		1%	$8,815		22%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,020,976		1,830,660	-9%		1,848,653	1%
Federal Funds	121,264		114,060	-6%		128,173	12%
Supplemental General	60,710		137,668	127%		205,000	49%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	30,112		9,268	-69%		50,000	439%
Driver Education	7,505		6,632	-12%		8,600	30%
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%		12,000	0%
Special Education	260,320		383,141	47%		465,657	22%
Technology Education	34,066		16,434	-52%			
Transportation	0		0	0%			
Vocational Education	39,338		64,889	65%		71,450	10%
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	14,615		10,487	-28%			
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	2,588,906		2,573,239	-1%		2,789,533	8%
Enrollment (FTE)*	443.4		420.5	-5%		410.5	-2%
Amount per Pupil	5,839		6,119	5%		6,795	11%
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	2,588,906		2,573,239	-1%		2,789,533	8%



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.

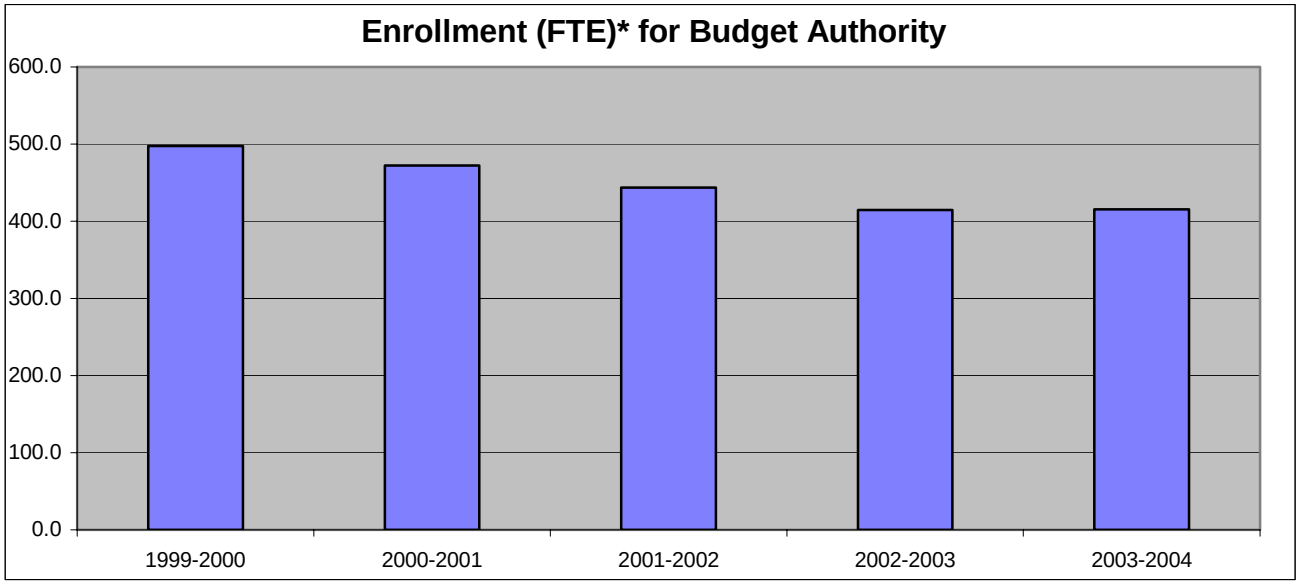
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

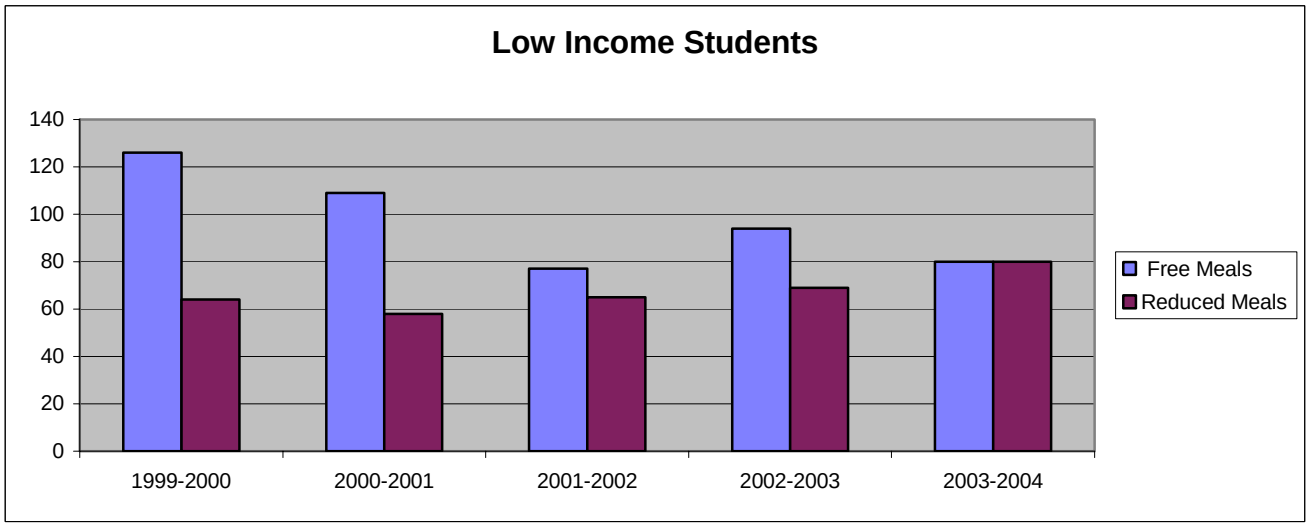
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,314,866	153	2,793,540	0		0	521,173
Supplemental General	828,717	29,621	77,899				721,197
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	480,000	283,813		0	50,000	16,590	183,240
Driver Training	10,100	21,883	2,250		0	15,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	227,600	52,862	2,072	46,510	15,000	32,100	79,056
Professional Development	19,200	27,947	0	0	0	10,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	12,000	0		0	12,000	0	0
Special Education	472,100	85,884	0	0	10,000	370,000	6,216
Vocational Education	71,450			0	0	71,450	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	133,364	0	xxxxxxxxxxx	133,364	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,569,397	502,163	2,875,761	179,874	87,000	515,140	1,510,882
Less Transfers	515,140						
TOTAL Budget Expenditures	$5,054,257						

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)*	497.5	472.0	-5%	443.4	-6%	414.5	-7%	415.5	0%
Number of Students - Free Meals	126	109	-13%	77	-29%	94	22%	80	-15%
Number of Students - Reduced Meals	64	58	-9%	65	12%	69	6%	80	16%

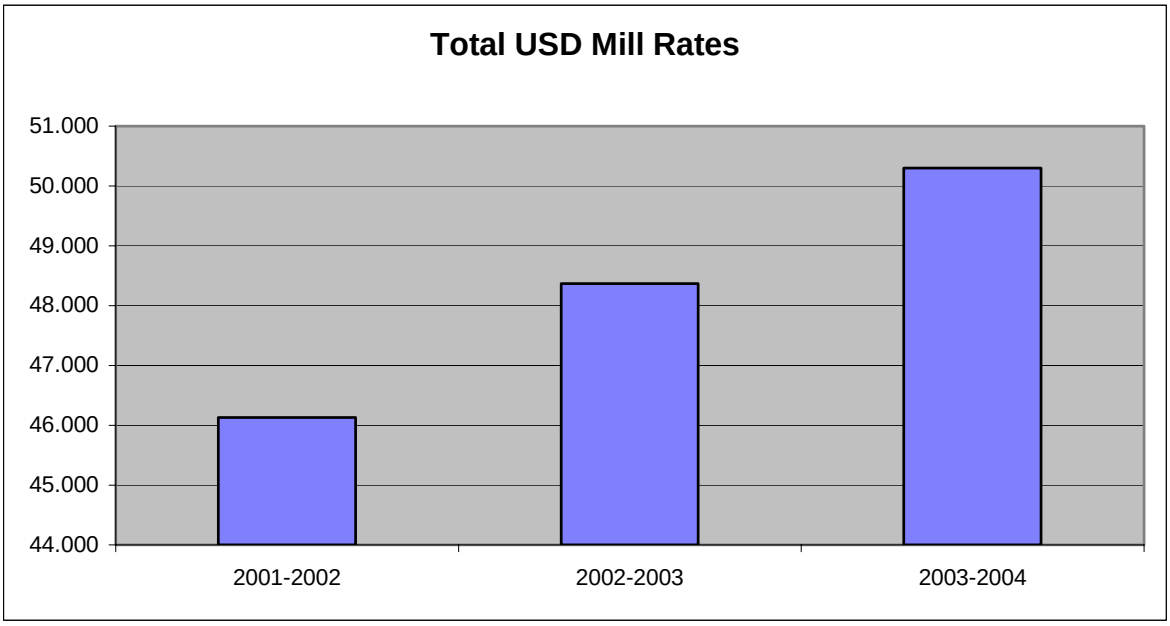




*FTE for state aid and budget authority purposes for general fund.

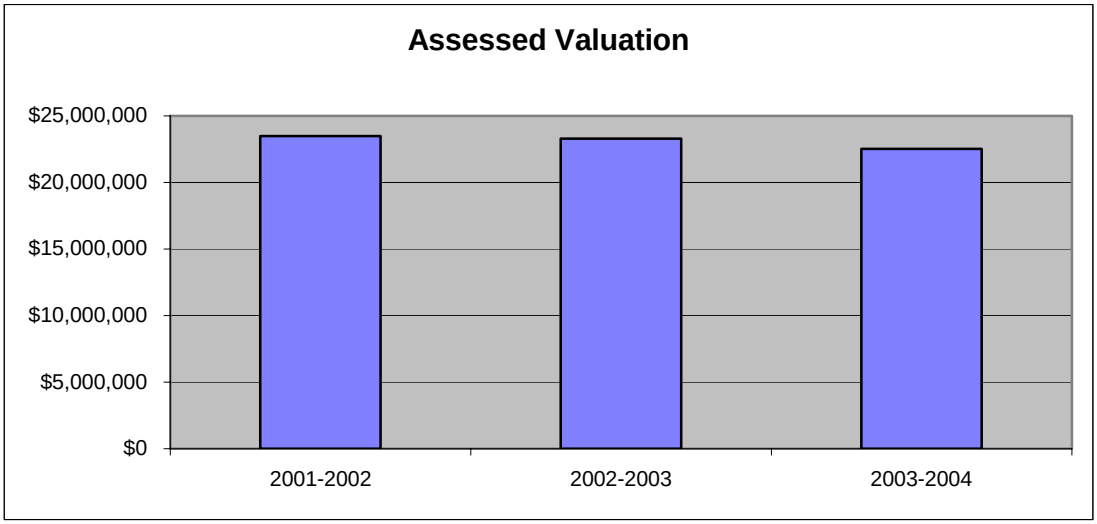
Miscellaneous Information
Mill Rates by Fund

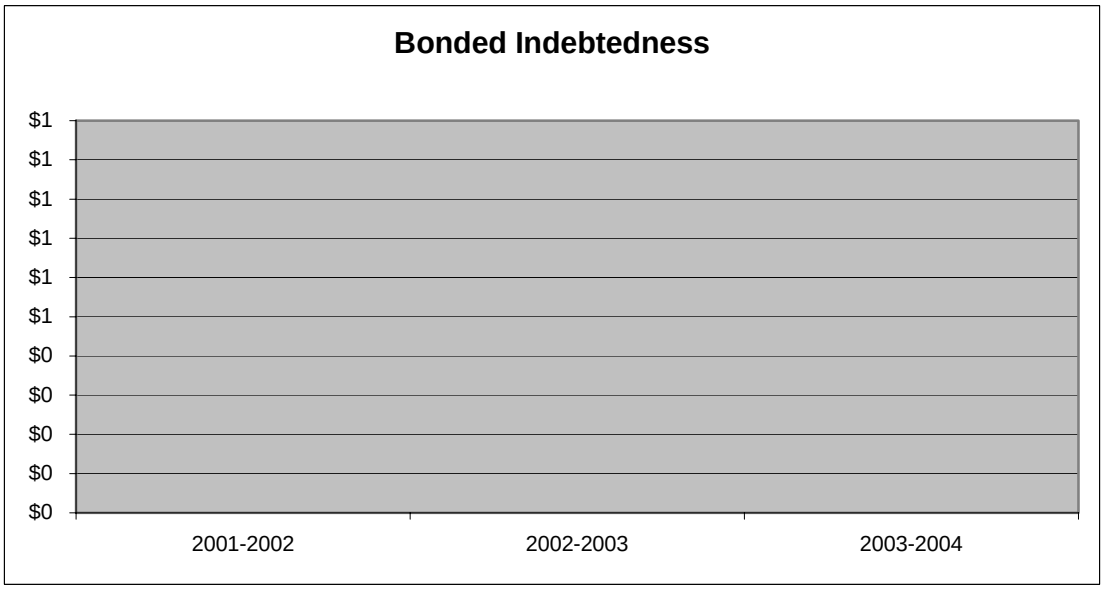
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	22.230	24.500	24.302
Adult Education	0.000	0.000	0.000
Capital Outlay	3.900	3.870	6.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**46.130**	**48.370**	**50.302**
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	1.393	1.347	1.790
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.393**	**1.347**	**1.790**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$23,477,057	$23,303,835	$22,532,986
Bonded Indebtedness	0	0	0





USD# 105
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	269,821	67,455	3.0	204,817	68,272
Teachers (Full Time)	38.5	1,465,416	38,063	38.2	1,552,450	40,640
Other Certified (Licensed) Personnel	3.0	109,592	36,531	3.0	117,454	39,151
Classified Personnel	26.5	578,858	21,844	26.1	592,000	22,682
Substitutes/Temporary Help	XXXXX	23,572	XXXXXXXXXXX	XXXXX	30,000	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