Budget at a Glance

2003 - 2004

USD NO 481

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Summary of Total Expenditures By Function
(All Funds)

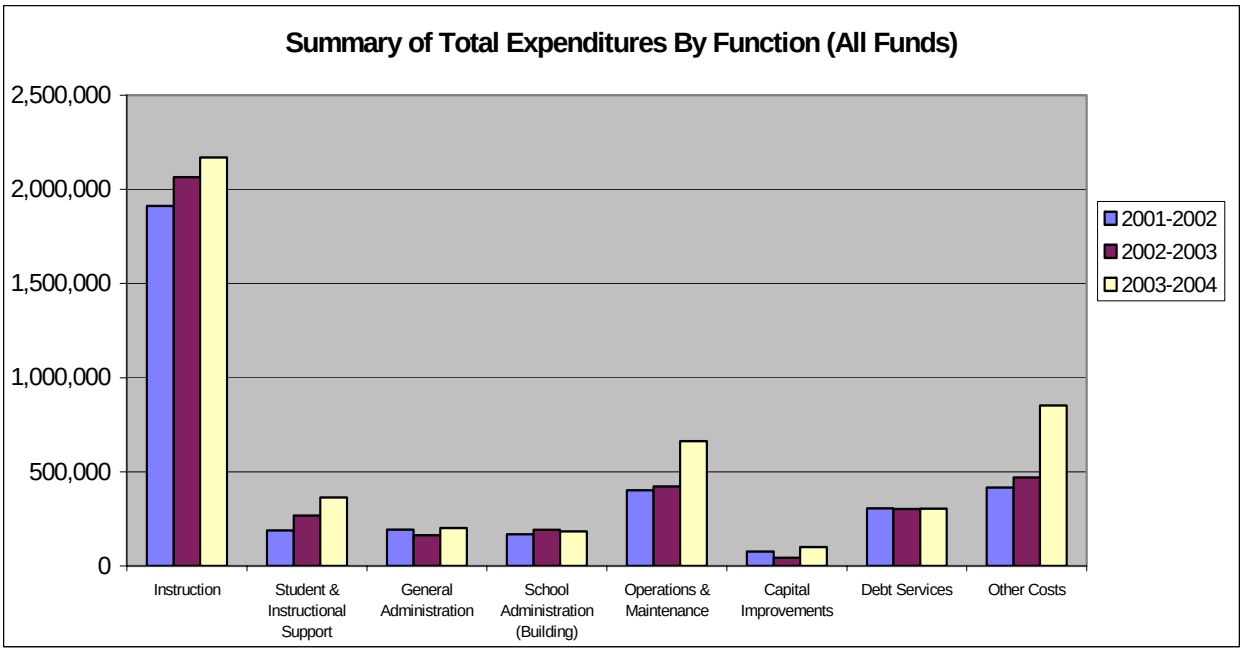
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,912,339	52%	2,065,011	53%	8%	2,169,579	45%	5%
Student & Instructional Support	188,833	5%	267,218	7%	42%	363,393	8%	36%
General Administration	192,776	5%	162,295	4%	-16%	201,098	4%	24%
School Administration (Building)	168,082	5%	191,539	5%	14%	183,722	4%	-4%
Operations & Maintenance	400,927	11%	421,852	11%	5%	662,449	14%	57%
Capital Improvements	76,167	2%	43,456	1%	-43%	100,000	2%	130%
Debt Services	304,784	8%	302,165	8%	-1%	304,066	6%	1%
Other Costs	415,973	11%	470,097	12%	13%	851,709	18%	81%
Total Expenditures	3,659,881	100%	3,923,633	100%	7%	4,836,016	100%	23%

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.

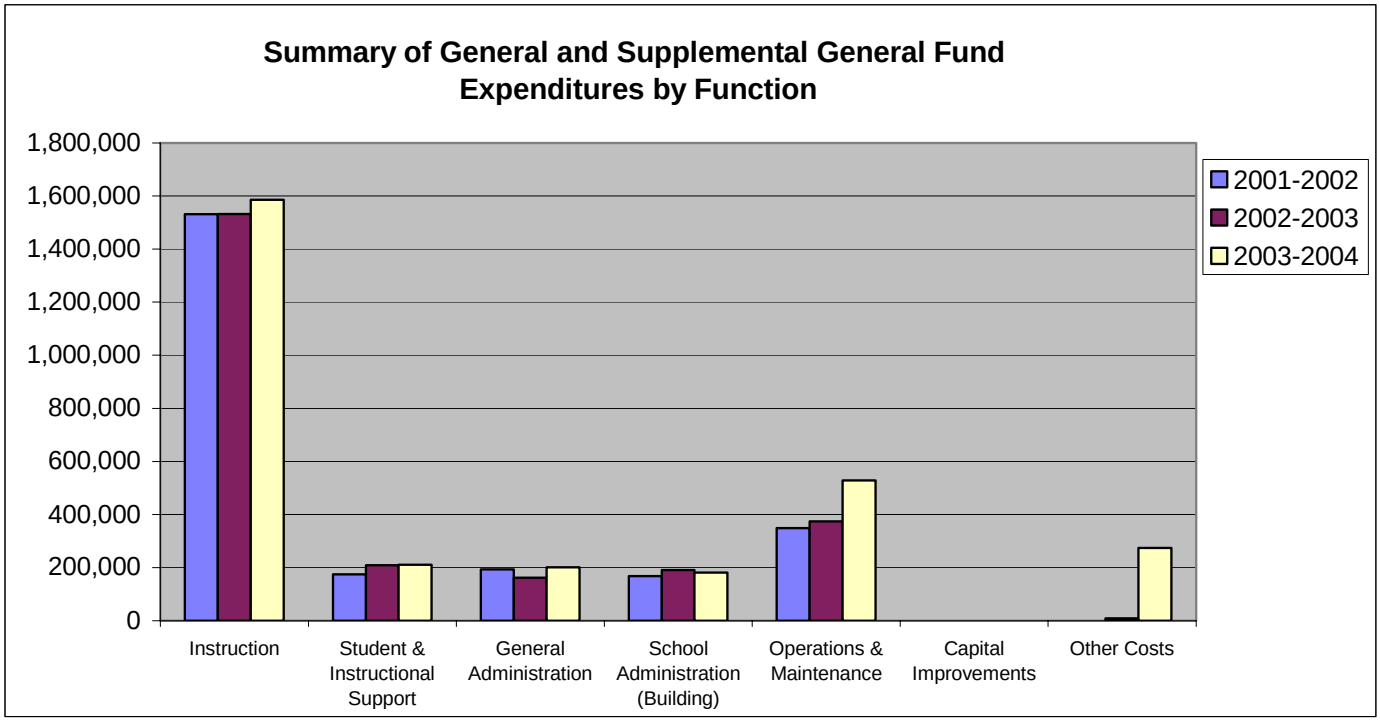
Further definition of what goes into each category:

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



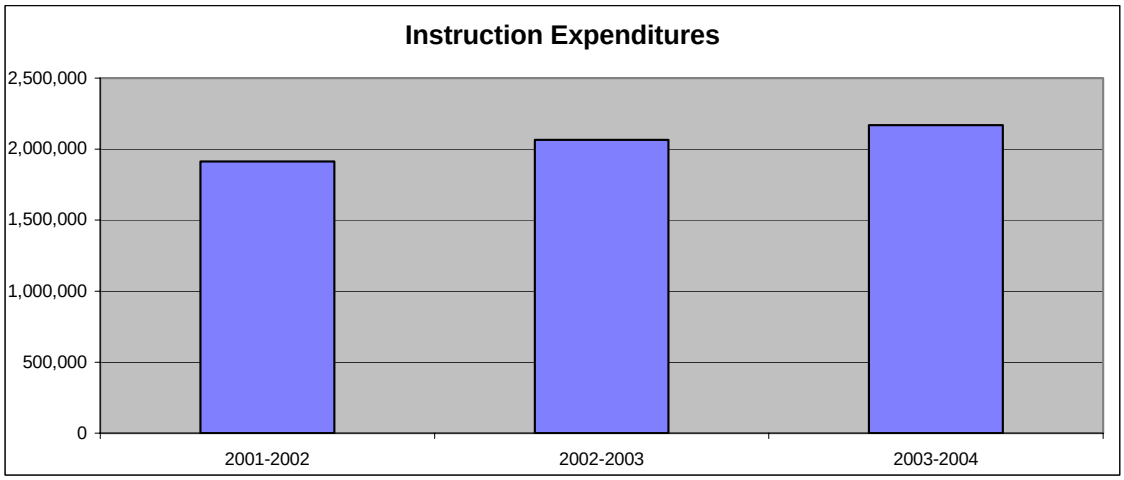
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,531,218	63%	1,532,685	62%	0%	1,585,721	53%	3%
Student & Instructional Support	173,964	7%	208,951	8%	20%	211,390	7%	1%
General Administration	192,776	8%	162,295	7%	-16%	201,098	7%	24%
School Administration (Building)	168,082	7%	191,539	8%	14%	181,222	6%	-5%
Operations & Maintenance	348,155	14%	374,421	15%	8%	528,953	18%	41%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	9,249	0%	0%	274,787	9%	2871%
Total Expenditures	2,414,195	100%	2,479,140	100%	3%	2,983,171	100%	20%
Amount per Pupil	$5,762		$5,697		-1%	$6,890		21%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,501,218		1,460,813	-3%		1,552,312	6%
Federal Funds	76,984		82,648	7%		91,965	11%
Supplemental General	30,000		71,872	140%		33,409	-54%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	10,904		0	-100%		0	0%
Driver Education	5,388		5,438	1%		6,619	22%
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	116,943		288,637	147%		318,771	10%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	170,902		155,603	-9%		166,503	7%
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	1,912,339		2,065,011	8%		2,169,579	5%
Enrollment (FTE)*	419.0		435.2	4%		433.0	-1%
Amount per Pupil	4,564		4,745	4%		5,011	6%
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	1,912,339		2,065,011	8%		2,169,579	5%



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.

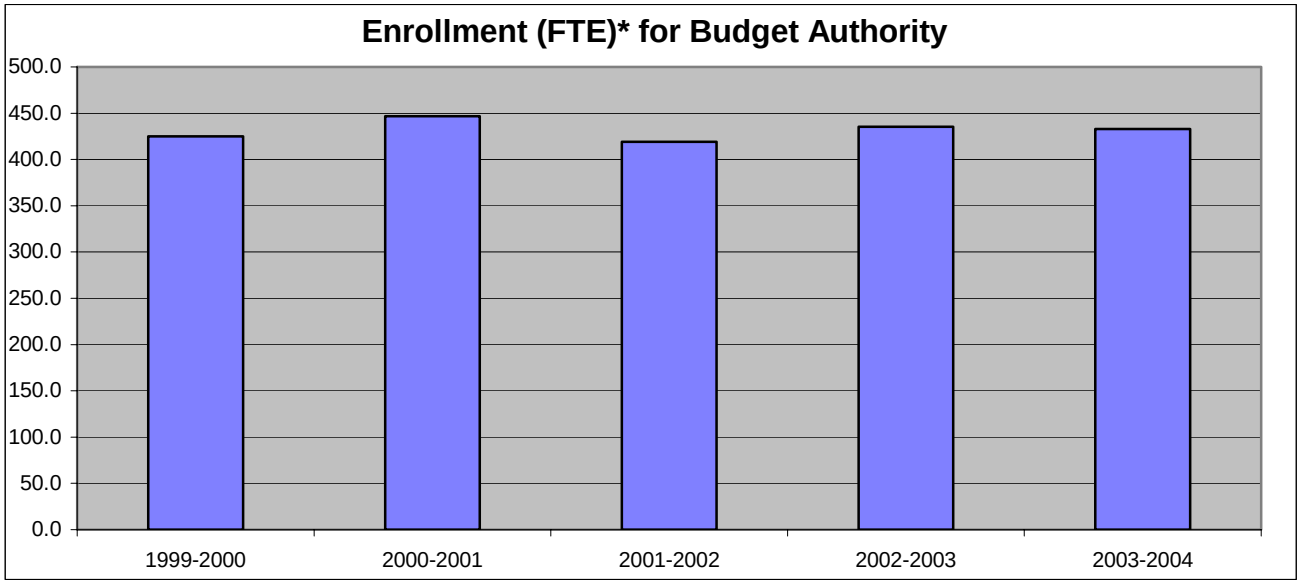
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

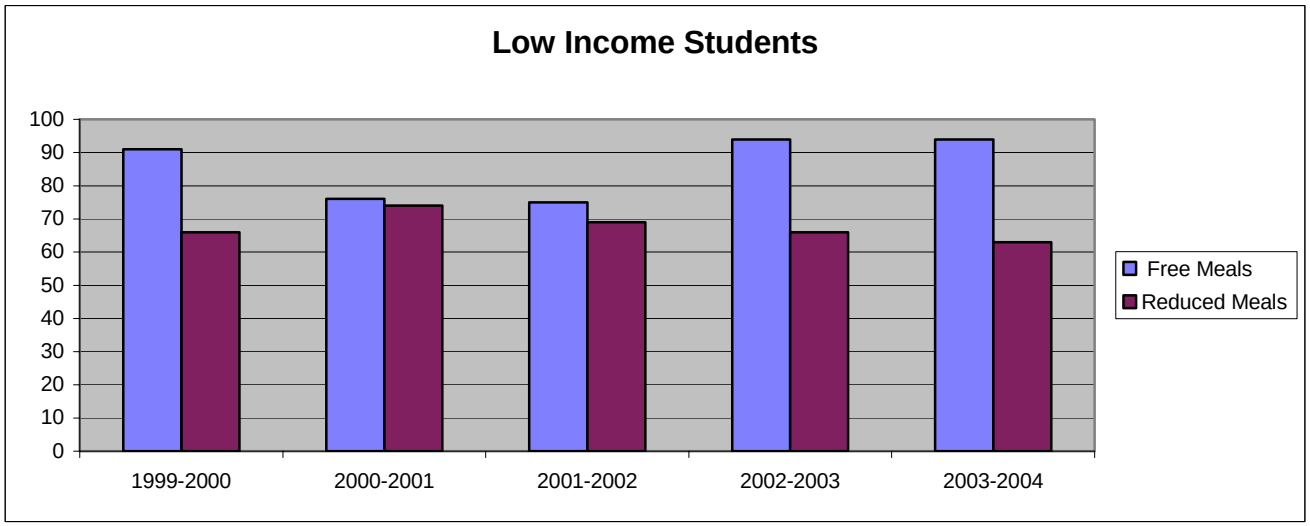
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,078,038	1,952	2,681,516	4,200		0	390,370
Supplemental General	397,819	0	147,949				249,870
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	400,000	374,618		0	17,500	0	66,871
Driver Training	43,629	34,429	2,100		0	5,000	2,100
Extraordinary School Program	0	0			0	0	0
Food Service	266,174	56,804	2,696	71,673	0	43,375	91,626
Professional Development	20,691	15,691	0	0	0	5,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	477,505	247,265	0	1,200	0	229,040	0
Vocational Education	210,271			0	0	210,271	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	304,066	110,890	88,179		0		288,932
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	130,509	3,509	xxxxxxxxxxx	127,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,328,702	845,158	2,922,440	204,073	17,500	492,686	1,089,769
Less Transfers	492,686						
TOTAL Budget Expenditures	$4,836,016						

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)*	424.9	446.6	5%	419.0	-6%	435.2	4%	433.0	-1%
Number of Students - Free Meals	91	76	-16%	75	-1%	94	25%	94	0%
Number of Students - Reduced Meals	66	74	12%	69	-7%	66	-4%	63	-5%

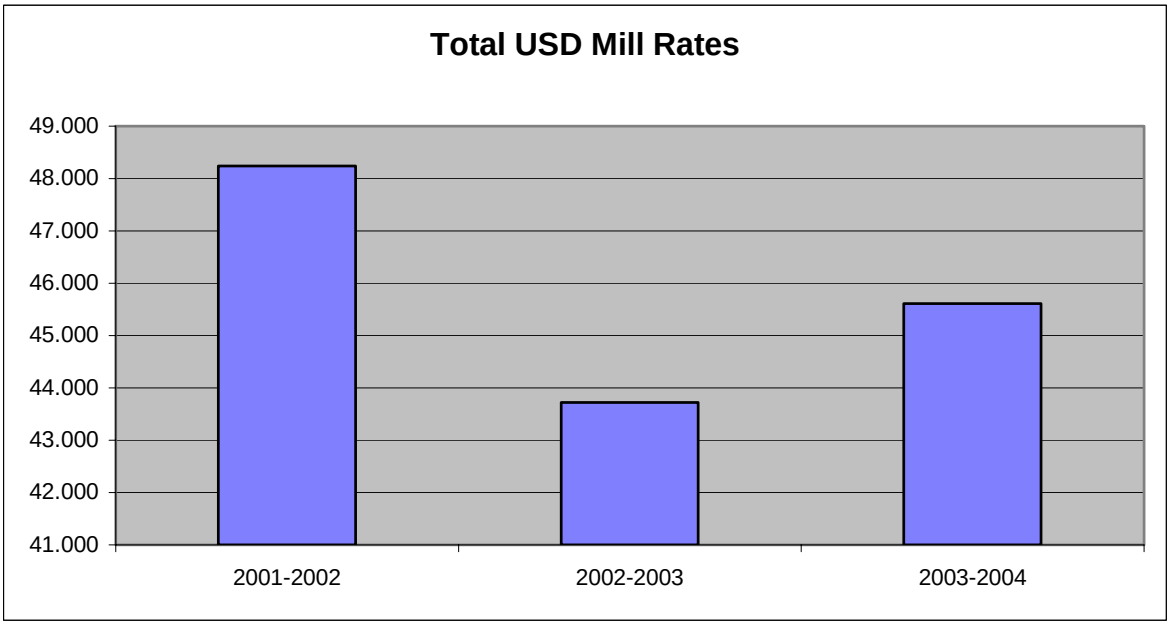




*FTE for state aid and budget authority purposes for general fund.

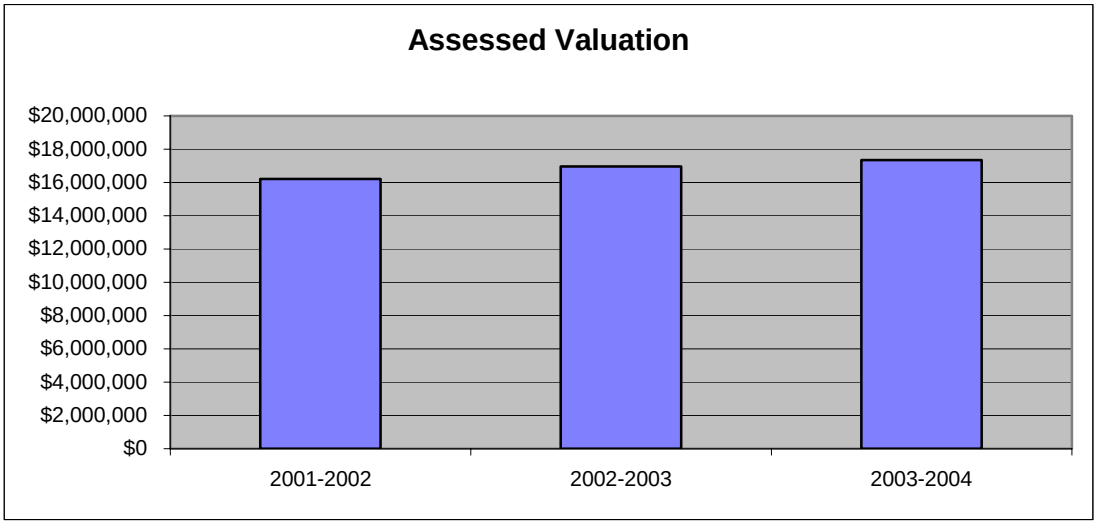
Miscellaneous Information
Mill Rates by Fund

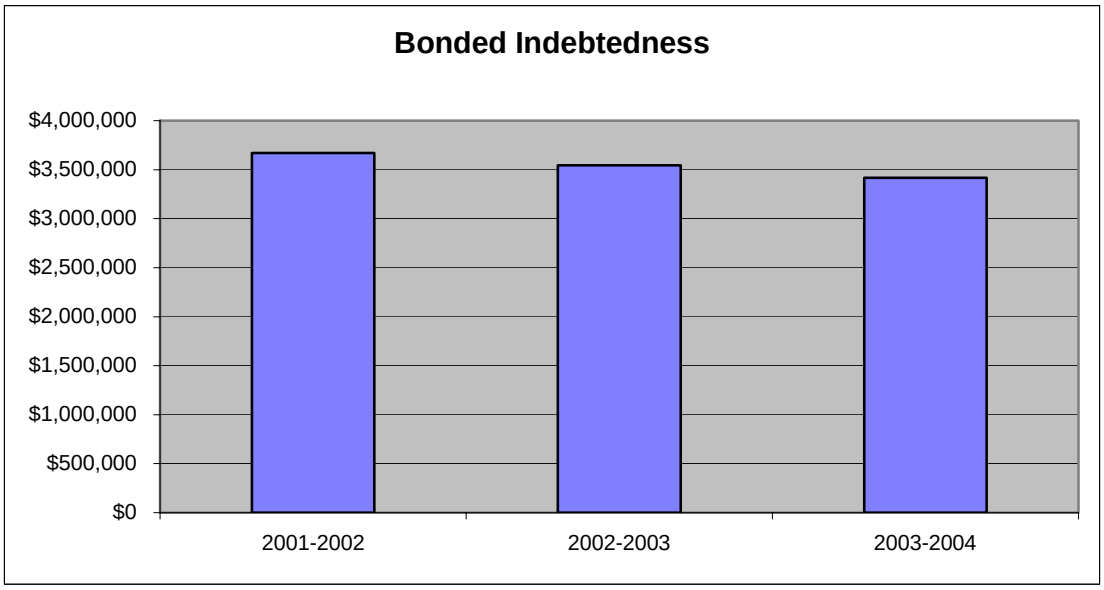
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	10.004	11.214	9.832
Adult Education	.	0.000	0.000
Capital Outlay	4.000	4.000	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.236	8.507	13.780
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	**48.240**	**43.721**	**45.612**
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	$16,205,506	$16,961,613	$17,348,823
Bonded Indebtedness	3,670,000	3,545,000	3,415,000





USD# 481
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.5	207,124	46,028	4.5	222,324	49,405
Teachers (Full Time)	41.0	1,304,553	31,818	41.0	1,435,008	35,000
Other Certified (Licensed) Personnel	4.1	72,081	17,581	4.4	80,750	18,352
Classified Personnel	27.9	339,942	12,184	27.9	352,414	12,631
Substitutes/Temporary Help	XXXXX	39,591	XXXXXXXXXXX	XXXXX	43,550	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