Budget at a Glance

2003 - 2004

Unified School District No. 347
Kinsley-Offerle, KS

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USD# 347

Summary of Total Expenditures By Function
(All Funds)

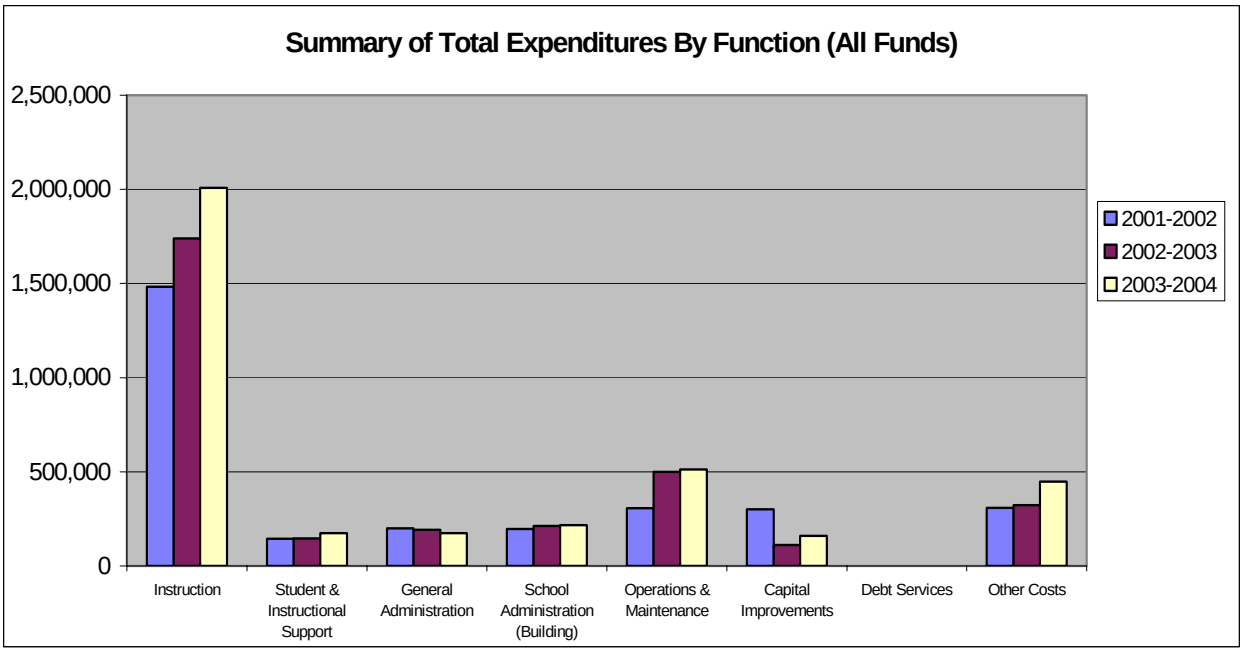
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,482,722	51%	1,738,971	54%	17%	2,007,684	54%	15%
Student & Instructional Support	143,213	5%	145,710	5%	2%	173,910	5%	19%
General Administration	198,699	7%	190,801	6%	-4%	174,186	5%	-9%
School Administration (Building)	195,444	7%	211,966	7%	8%	216,200	6%	2%
Operations & Maintenance	306,142	10%	499,223	16%	63%	512,400	14%	3%
Capital Improvements	300,095	10%	110,137	3%	-63%	159,692	4%	45%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	308,315	11%	322,867	10%	5%	446,977	12%	38%
Total Expenditures	2,934,630	100%	3,219,675	100%	10%	3,691,049	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.

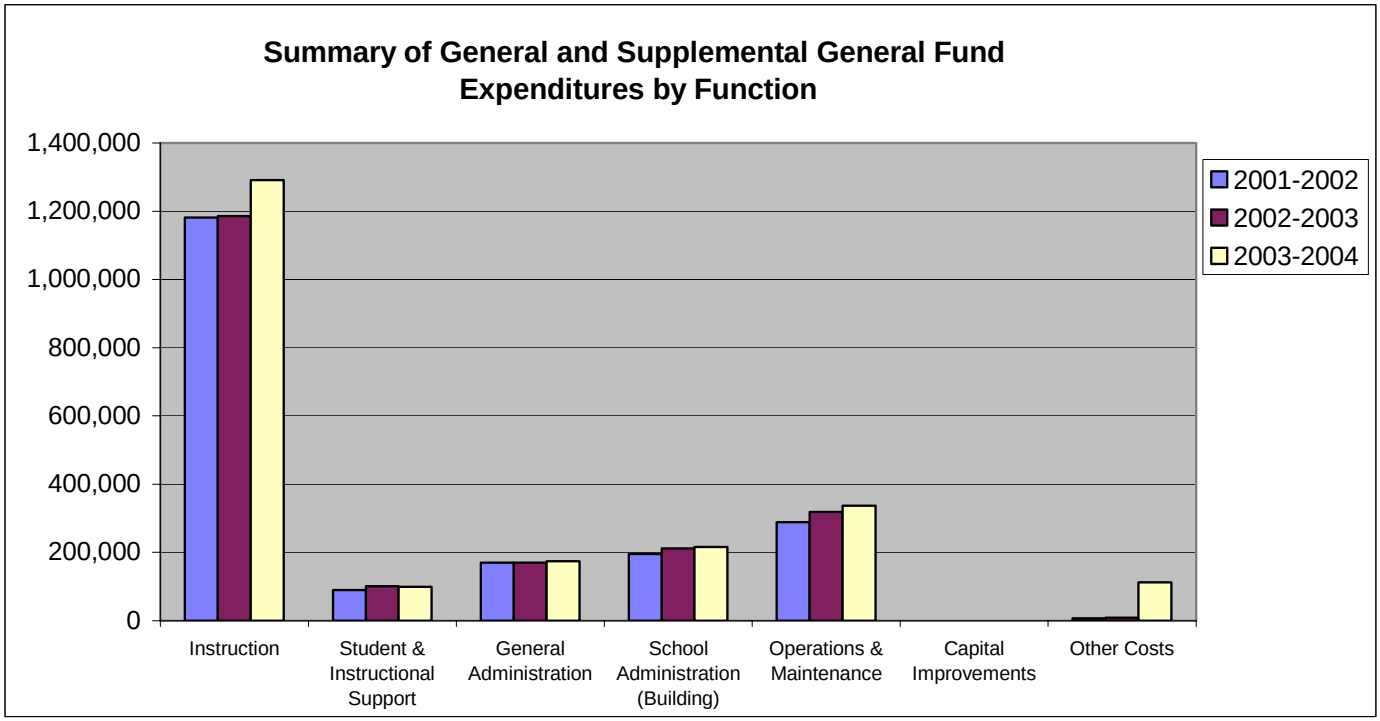
Further definition of what goes into each category:

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



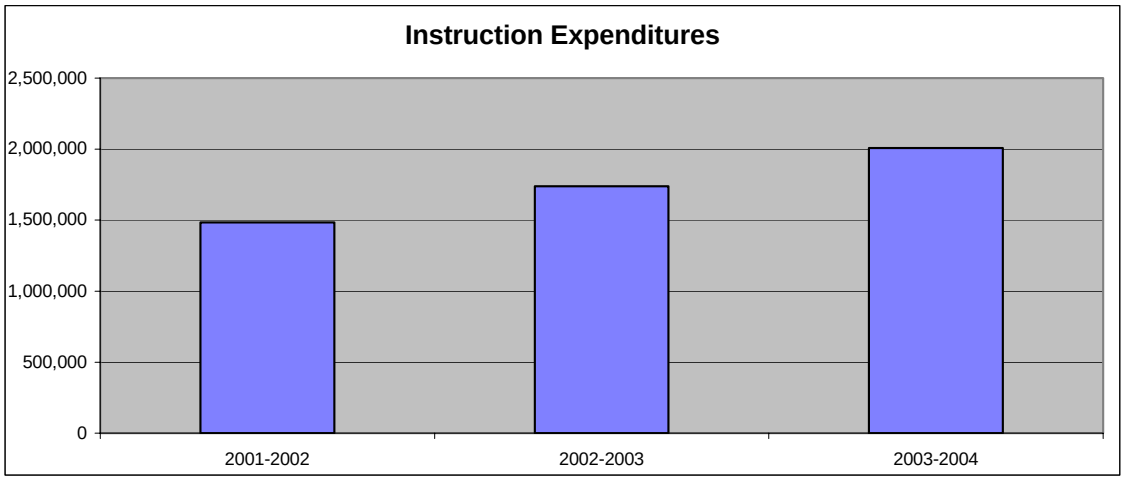
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,181,076	61%	1,185,907	59%	0%	1,291,398	58%	9%
Student & Instructional Support	90,133	5%	101,326	5%	12%	99,750	4%	-2%
General Administration	170,021	9%	169,947	9%	0%	174,186	8%	2%
School Administration (Building)	195,444	10%	211,966	11%	8%	216,200	10%	2%
Operations & Maintenance	288,428	15%	318,968	16%	11%	336,600	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	7,252	0%	8,490	0%	17%	112,650	5%	1227%
Total Expenditures	1,932,354	100%	1,996,604	100%	3%	2,230,784	100%	12%
Amount per Pupil	$6,733		$6,745		0%	$7,473		11%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,051,483		1,054,048	0%		1,036,500	-2%
Federal Funds	123,284		164,963	34%		171,850	4%
Supplemental General	129,593		131,859	2%		254,898	93%
Bilingual Education	11,054		14,315	30%		20,000	40%
Capital Outlay	0		0	0%		0	0%
Driver Education	3,193		5,199	63%		22,209	327%
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	120,509		309,025	156%		482,227	56%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	12,525		14,447	15%		20,000	38%
Gifts/Grants	130		2,870	2108%		0	-100%
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	7,614		0	-100%			
Text Book & Student Material	23,337		42,245	81%			
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	1,482,722		1,738,971	17%		2,007,684	15%
Enrollment (FTE)*	287.0		296.0	3%		298.5	1%
Amount per Pupil	5,166		5,875	14%		6,726	14%
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	1,482,722		1,738,971	17%		2,007,684	15%



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.

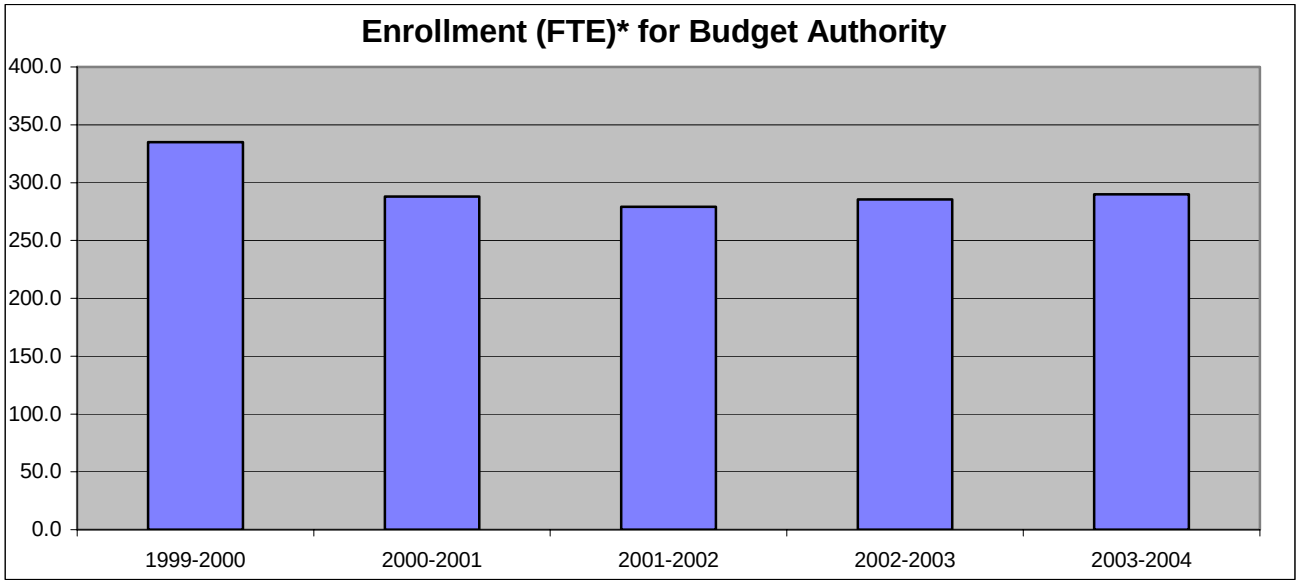
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

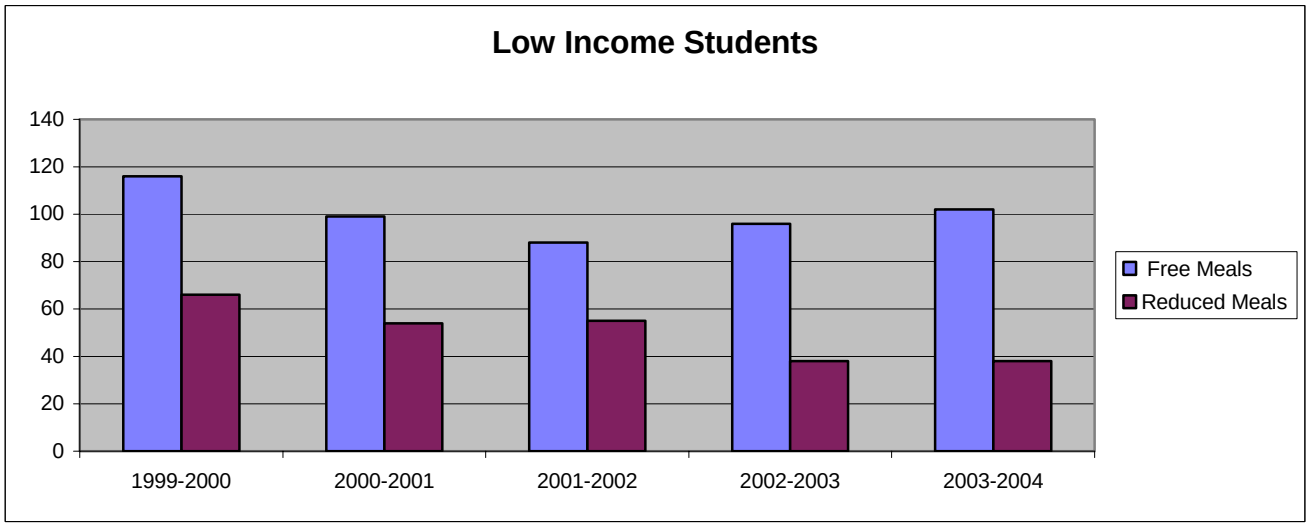
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,289,986	5,622	1,948,495	0		0	335,869
Supplemental General	366,398	48,095	0				318,303
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	20,000			0	0	20,000	0
Capital Outlay	394,692	212,917		0	30,000	45,000	106,775
Driver Training	22,209	16,584	2,625		0	0	3,000
Extraordinary School Program	0	0			0	0	0
Food Service	248,877	60,145	2,138	70,094	0	50,000	66,500
Professional Development	26,184	25,684	0	0	0	0	500
Parent Education Program	41,942	0	21,942	0	0	20,000	0
Summer School	0	0		0	0	0	0
Special Education	507,977	237,377	0	0	0	270,600	0
Vocational Education	20,000			0	0	20,000	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	178,384	0	xxxxxxxxxxx	178,384	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,116,649	606,424	1,975,200	248,478	30,000	425,600	830,947
Less Transfers	425,600						
TOTAL Budget Expenditures	$3,691,049						

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)*	334.9	287.9	-14%	279.0	-3%	285.5	2%	290.0	2%
Number of Students - Free Meals	116	99	-15%	88	-11%	96	9%	102	6%
Number of Students - Reduced Meals	66	54	-18%	55	2%	38	-31%	38	0%

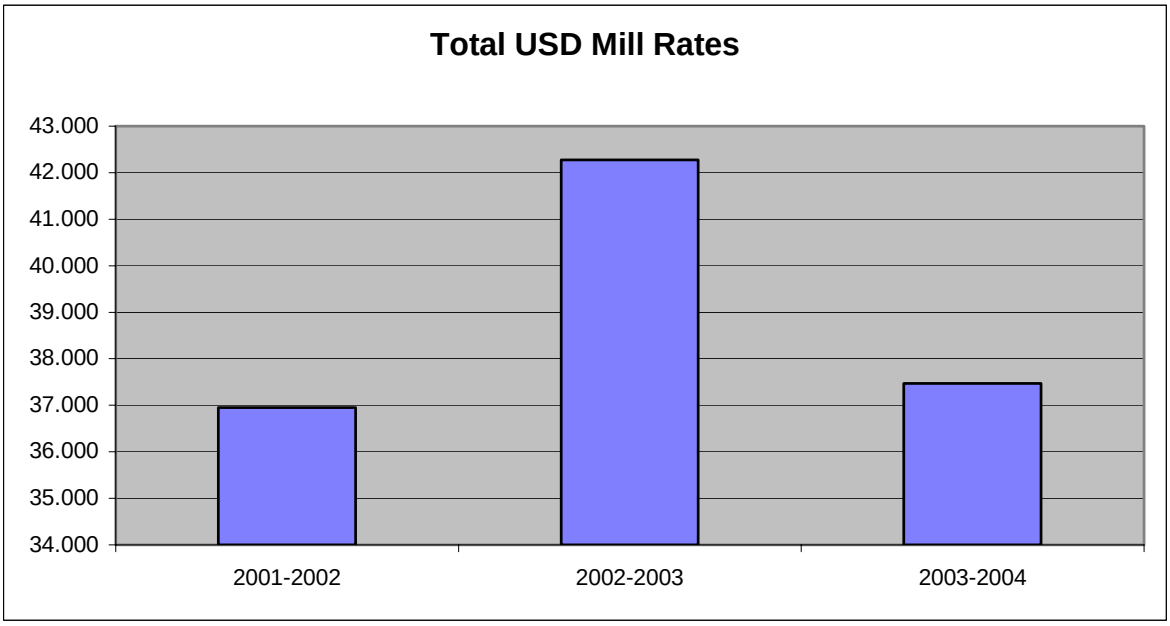




*FTE for state aid and budget authority purposes for general fund.

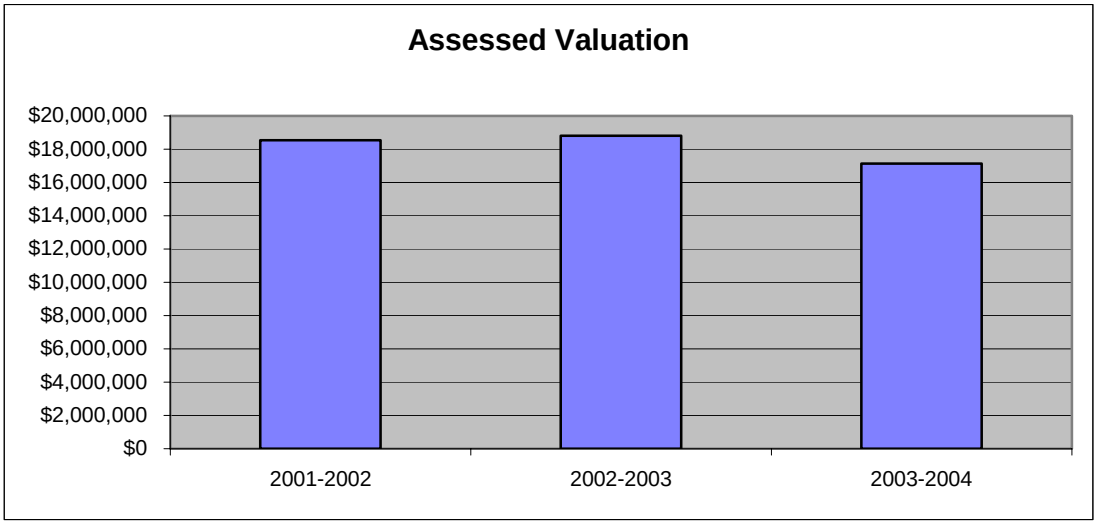
Miscellaneous Information
Mill Rates by Fund

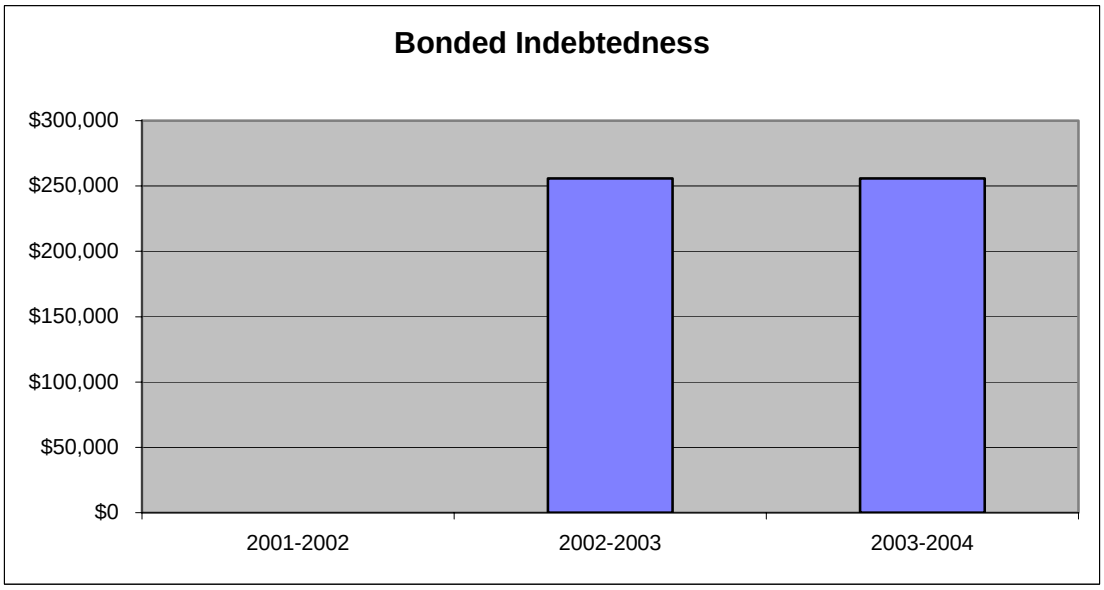
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.951	18.280	13.470
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**36.951**	**42.280**	**37.470**
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	$18,539,097	$18,809,053	$17,137,803
Bonded Indebtedness	0	255,778	255,778





USD# 347
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	279,140	46,523	6.0	285,398	47,566
Teachers (Full Time)	24.0	875,322	36,472	26.0	977,188	37,584
Other Certified (Licensed) Personnel	2.0	61,733	30,867	2.0	62,590	31,295
Classified Personnel	31.0	357,880	11,545	34.0	374,645	11,019
Substitutes/Temporary Help	XXXXX	28,248	XXXXXXXXXXX	XXXXX	32,594	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