Budget at a Glance

2003 - 2004

Comanche County USD #300

Table of Contents

Summary of Total Expenditures……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a)……4

Enrollment and Low Income Students……5

Mill Rates by Fund……6

Assessed Valuation and Bonded Indebtedness……7

Average Salary……8

KSDE Website Information……9

USD# 300

Summary of Total Expenditures By Function (All Funds)

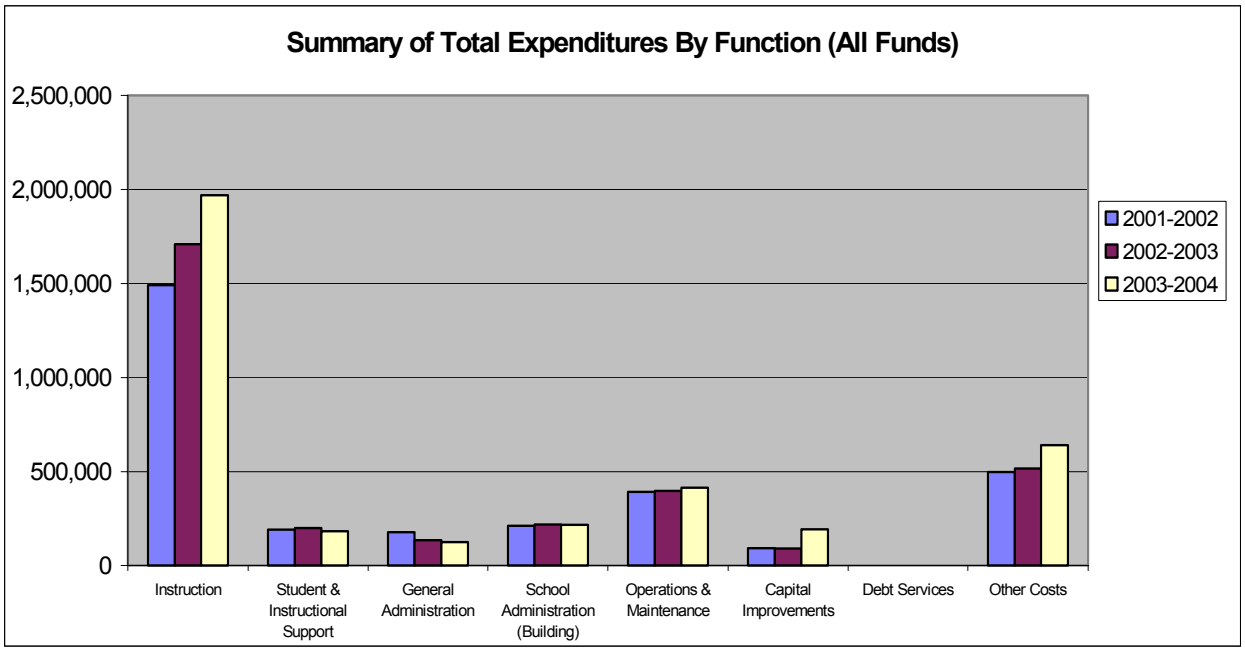
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,492,773	49%	1,708,477	52%	14%	1,970,379	53%	15%
Student & Instructional Support	191,976	6%	199,999	6%	4%	183,270	5%	-8%
General Administration	177,339	6%	134,670	4%	-24%	124,500	3%	-8%
School Administration (Building)	212,719	7%	217,905	7%	2%	217,000	6%	0%
Operations & Maintenance	392,331	13%	396,480	12%	1%	414,300	11%	4%
Capital Improvements	92,172	3%	89,522	3%	-3%	193,709	5%	116%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	498,142	16%	515,336	16%	3%	641,049	17%	24%
Total Expenditures	3,057,452	100%	3,262,389	100%	7%	3,744,207	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.

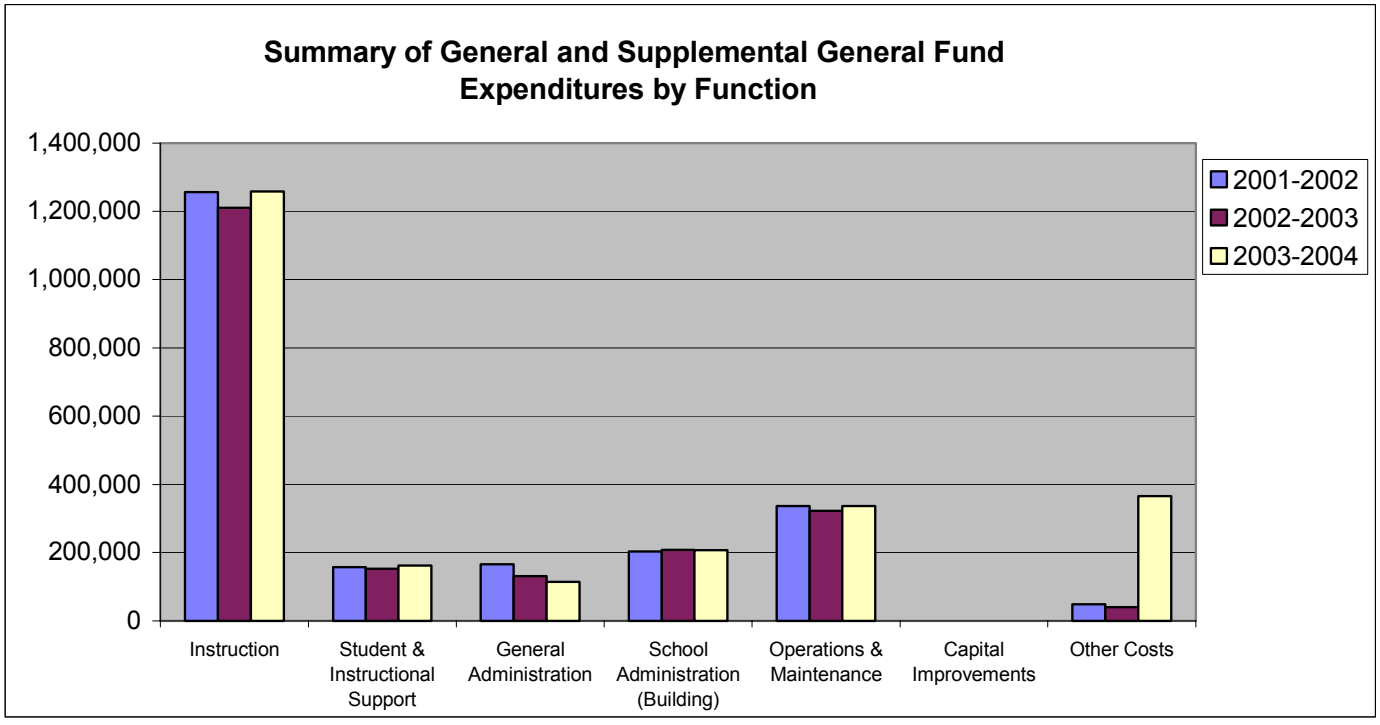
Further definition of what goes into each category:

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



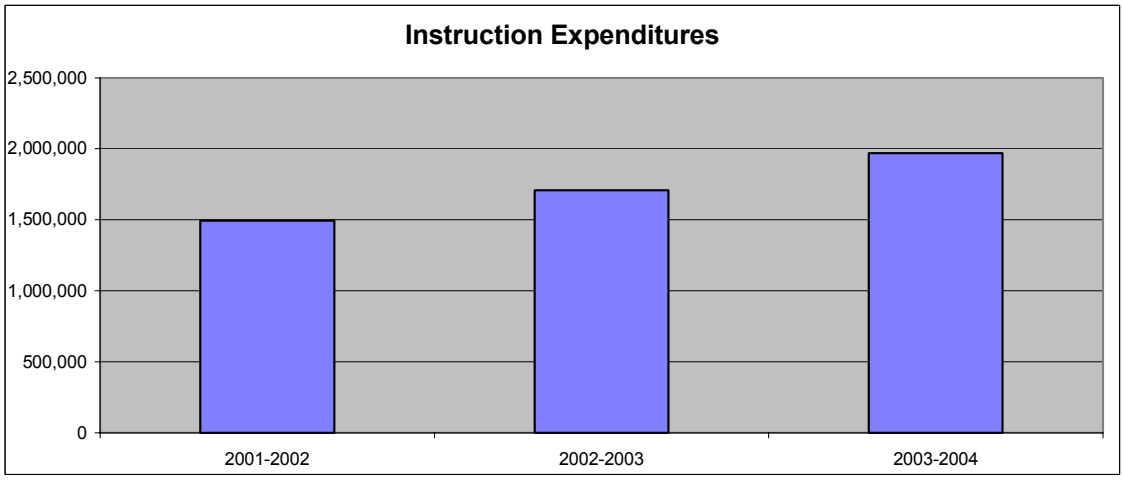
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	**2002-2003 Actual**	% of Tot	% inc/ dec	**2003-2004 Budget**	% of Tot	% inc/ dec
Instruction	1,255,490	58%	1,210,151	59%	-4%	1,258,000	51%	4%
Student & Instructional Support	157,873	7%	152,523	7%	-3%	162,000	7%	6%
General Administration	166,079	8%	131,589	6%	-21%	114,500	5%	-13%
School Administration (Building)	203,445	9%	208,164	10%	2%	207,000	8%	-1%
Operations & Maintenance	337,259	16%	323,023	16%	-4%	336,700	14%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	48,818	2%	40,339	2%	-17%	365,108	15%	805%
Total Expenditures	2,168,964	100%	2,065,789	100%	-5%	2,443,308	100%	18%
Amount per Pupil	$6,757		$6,707		-1%	$8,339		24%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,254,268		1,210,151	-4%		1,258,000	4%
Federal Funds	74,028		104,360	41%		105,436	1%
Supplemental General	1,222		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	25,999		43,645	68%		100,000	129%
Driver Education	4,418		4,414	0%		5,333	21%
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	86,996		273,444	214%		451,610	65%
Technology Education	6,288		8,678	38%			
Transportation	0		0	0%			
Vocational Education	39,554		41,107	4%		50,000	22%
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		22,678	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	1,492,773		1,708,477	14%		1,970,379	15%
Enrollment (FTE)*	321.0		308.0	-4%		293.0	-5%
Amount per Pupil	4,650		5,547	19%		6,725	21%
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	1,492,773		1,708,477	14%		1,970,379	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.

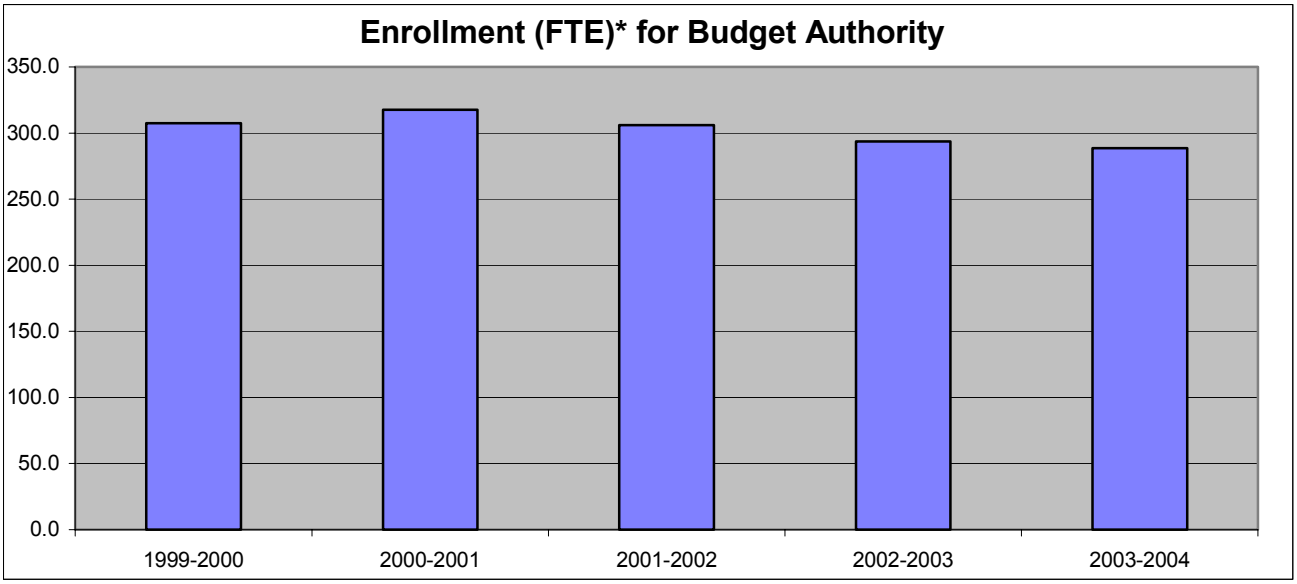
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

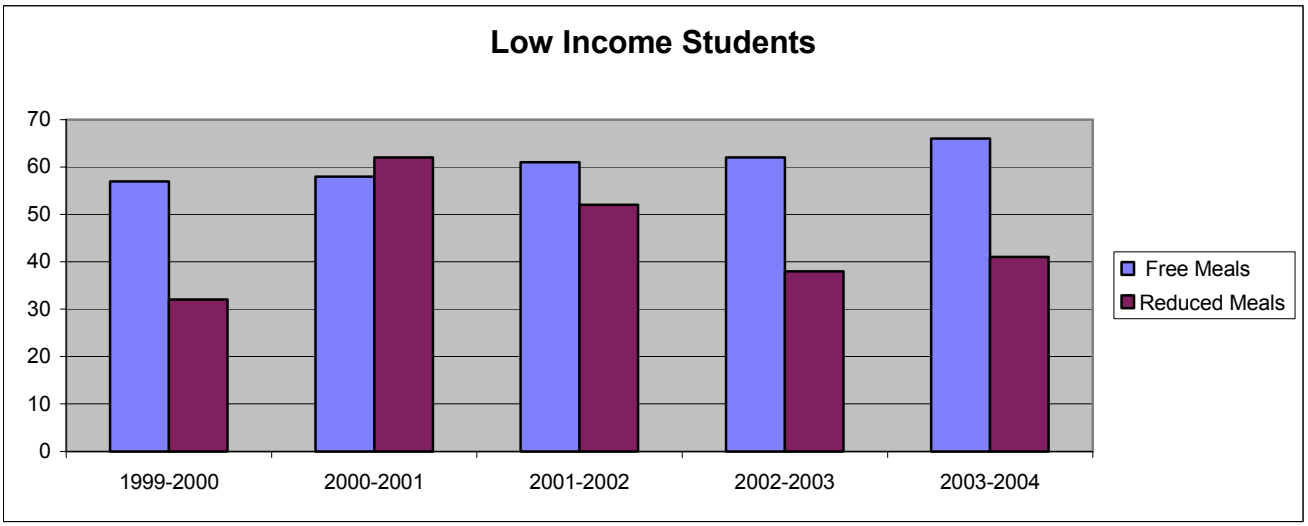
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,328,230	48,257	1,496,097	0		0	783,876
Supplemental General	582,058	43,454	0				538,604
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	408,709	187,588		0	0	0	221,121
Driver Training	5,933	1,308	2,625		0	2,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	227,341	59,256	2,070	45,514	15,000	50,000	55,501
Professional Development	21,270	11,270	0	0	0	10,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	482,210	159,747	0	0	0	354,980	0
Vocational Education	50,000			0	0	50,000	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	105,436	2,936	xxxxxxxxxx	102,500	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
SUBTOTAL	4,211,187	513,816	1,500,792	148,014	15,000	466,980	1,599,102
Less Transfers	466,980						
TOTAL Budget Expenditures	$3,744,207						

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)*	307.3	317.5	3%	306.0	-4%	293.5	-4%	288.5	-2%
Number of Students - Free Meals	57	58	2%	61	5%	62	2%	66	6%
Number of Students - Reduced Meals	32	62	94%	52	-16%	38	-27%	41	8%

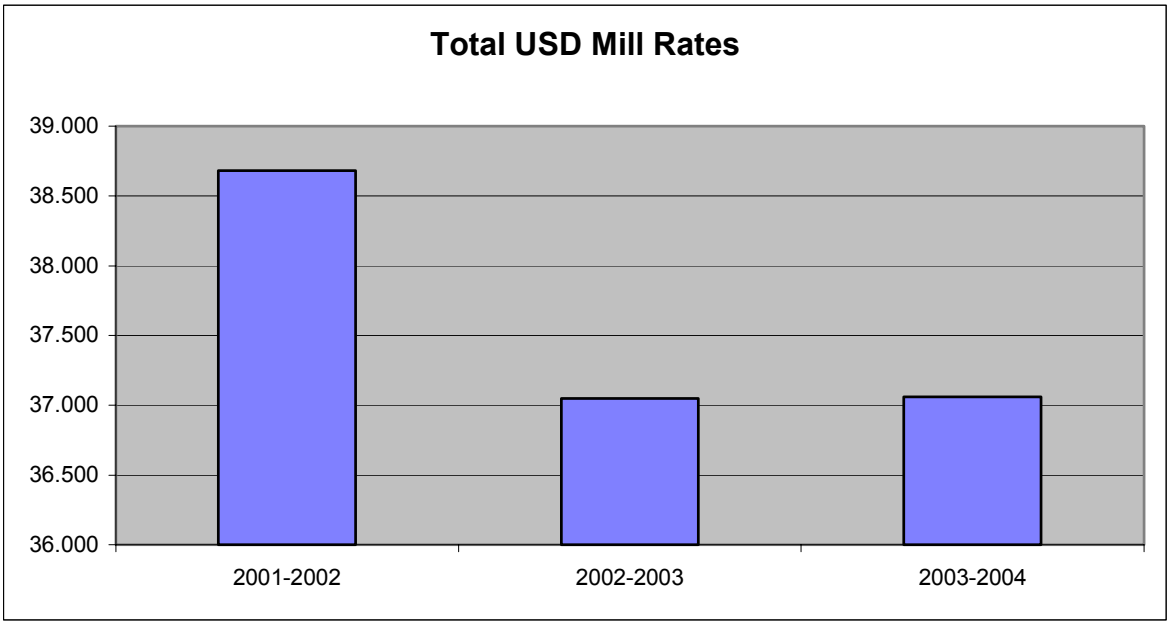




*FTE for state aid and budget authority purposes for general fund.

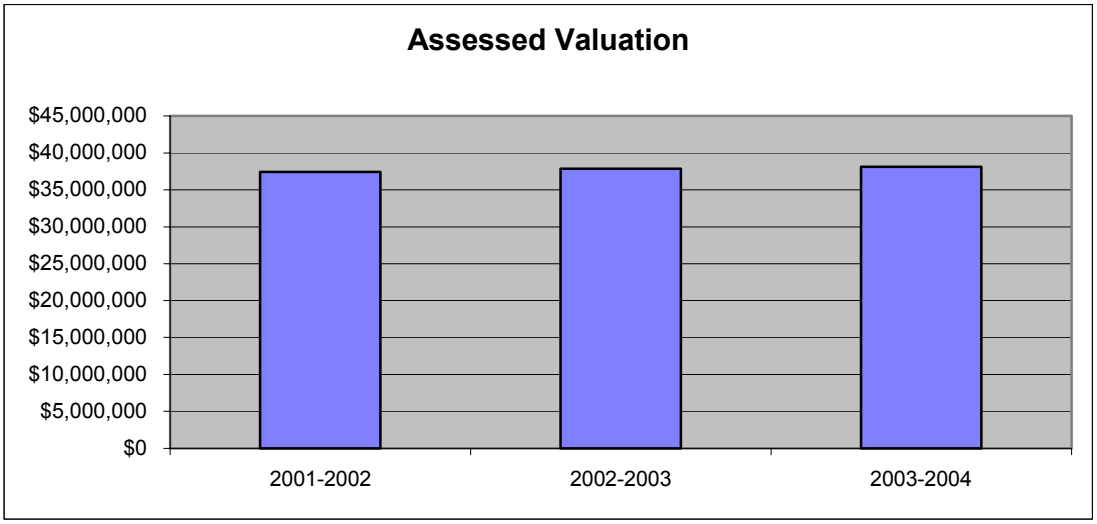
Miscellaneous Information
Mill Rates by Fund

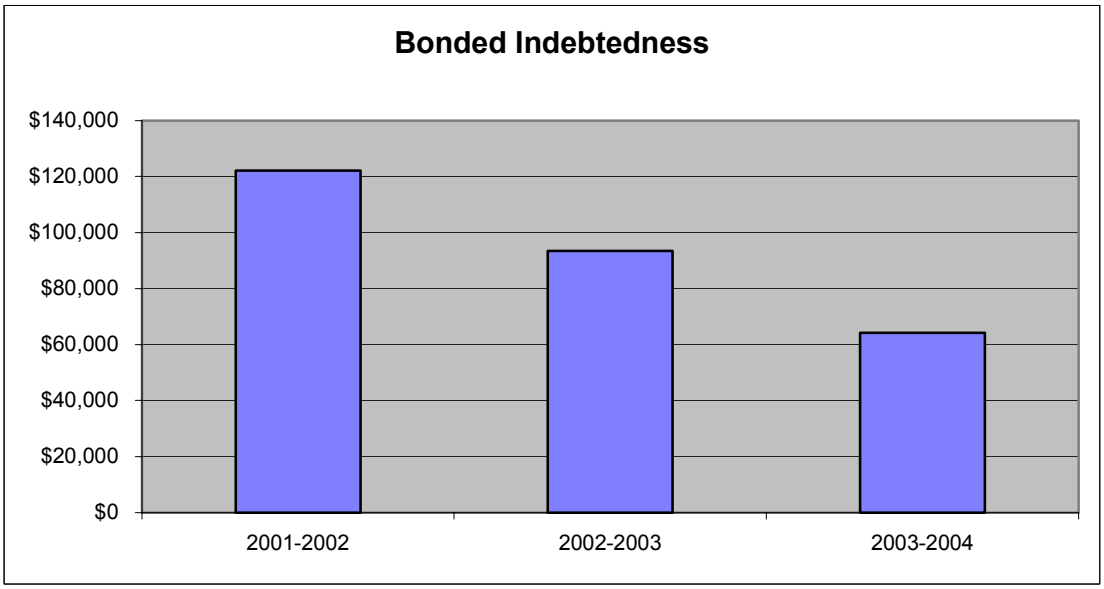
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	14.680	13.060	13.059
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**38.680**	**37.050**	**37.059**
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	0.810	0.990	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.810**	**0.990**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$37,409,451	$37,870,264	$38,131,781
Bonded Indebtedness	122,163	93,442	64,164





USD# 300
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	133,390	66,695	2.0	136,390	68,195
Teachers (Full Time)	29.8	1,194,079	40,070	27.8	1,231,210	44,288
Other Certified (Licensed) Personnel	2.0	93,798	46,899	2.0	95,000	47,500
Classified Personnel	13.0	416,784	32,060	13.0	424,100	32,623
Substitutes/Temporary Help	XXXXX	85,673	XXXXXXXXXXX	XXXXX	88,000	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