Budget at a Glance

2003 - 2004

Unified School District No. 476
Copeland, Kansas

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USD# 476

Summary of Total Expenditures By Function
(All Funds)

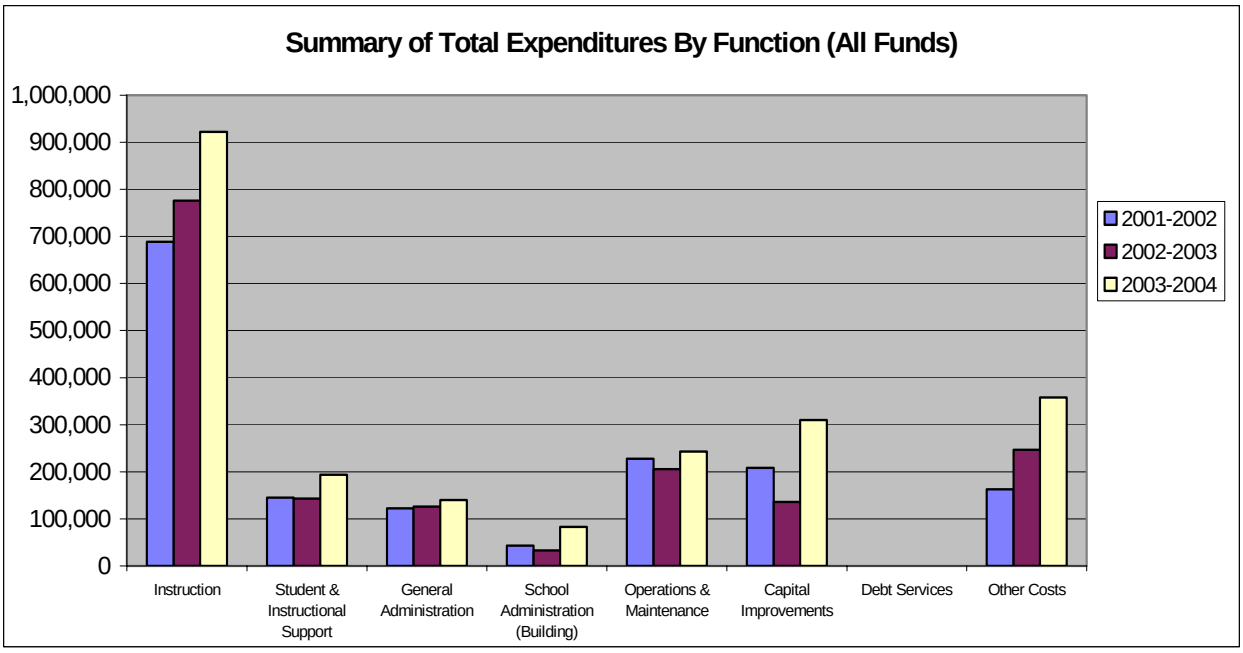
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	688,681	43%	775,980	47%	13%	922,509	41%	19%
Student & Instructional Support	144,830	9%	142,948	9%	-1%	193,247	9%	35%
General Administration	121,787	8%	125,699	8%	3%	139,750	6%	11%
School Administration (Building)	42,697	3%	33,155	2%	-22%	82,800	4%	150%
Operations & Maintenance	227,472	14%	205,262	12%	-10%	242,677	11%	18%
Capital Improvements	208,017	13%	136,250	8%	-35%	309,735	14%	127%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	162,506	10%	246,539	15%	52%	357,971	16%	45%
Total Expenditures	1,595,990	100%	1,665,833	100%	4%	2,248,689	100%	35%

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.

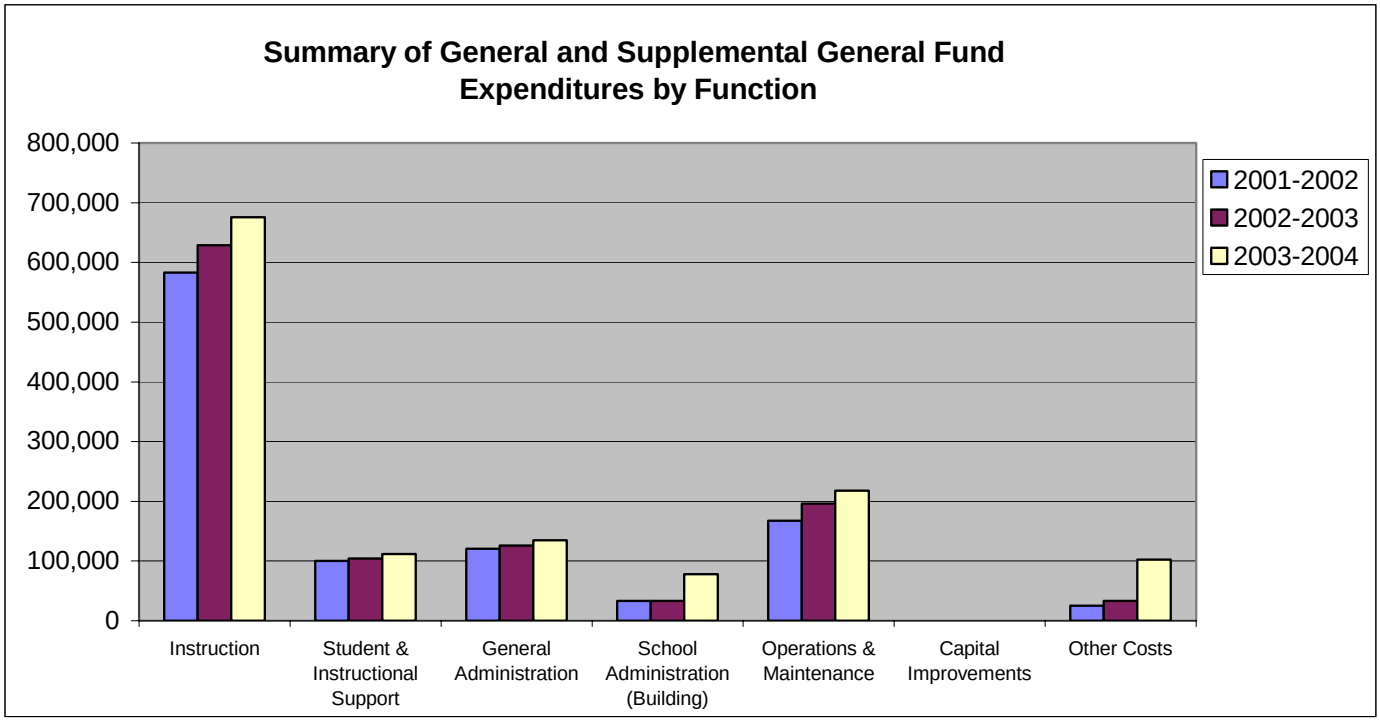
Further definition of what goes into each category:

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



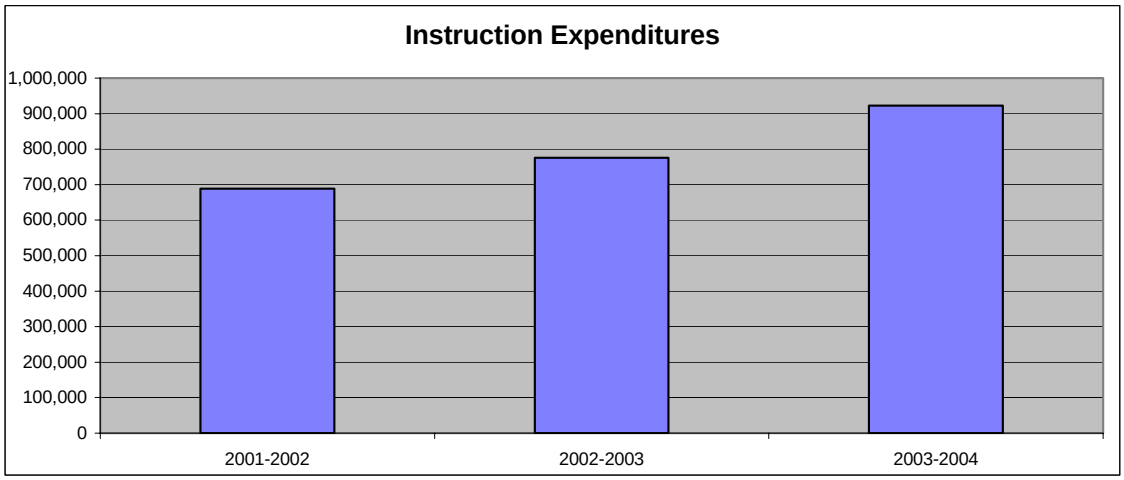
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	582,654	57%	628,650	56%	8%	675,750	51%	7%
Student & Instructional Support	100,268	10%	104,369	9%	4%	111,300	8%	7%
General Administration	120,244	12%	125,699	11%	5%	134,750	10%	7%
School Administration (Building)	32,850	3%	33,155	3%	1%	77,800	6%	135%
Operations & Maintenance	167,061	16%	196,159	18%	17%	217,677	16%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	25,296	2%	32,831	3%	30%	102,160	8%	211%
Total Expenditures	1,028,373	100%	1,120,863	100%	9%	1,319,437	100%	18%
Amount per Pupil	$8,942		$8,791		-2%	$10,308		17%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	536,671		535,850	0%		548,000	2%
Federal Funds	43,441		46,006	6%		50,041	9%
Supplemental General	45,983		92,800	102%		127,750	38%
Bilingual Education	2,539		4,473	76%		8,450	89%
Capital Outlay	19,239		0	-100%		25,000	0%
Driver Education	0		0	0%		0	0%
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	3,464		44	-99%		5,490	12377%
Special Education	37,344		96,587	159%		157,778	63%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
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		220	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	688,681		775,980	13%		922,509	19%
Enrollment (FTE)*	115.0		127.5	11%		128.0	0%
Amount per Pupil	5,989		6,086	2%		7,207	18%
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	688,681		775,980	13%		922,509	19%



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.

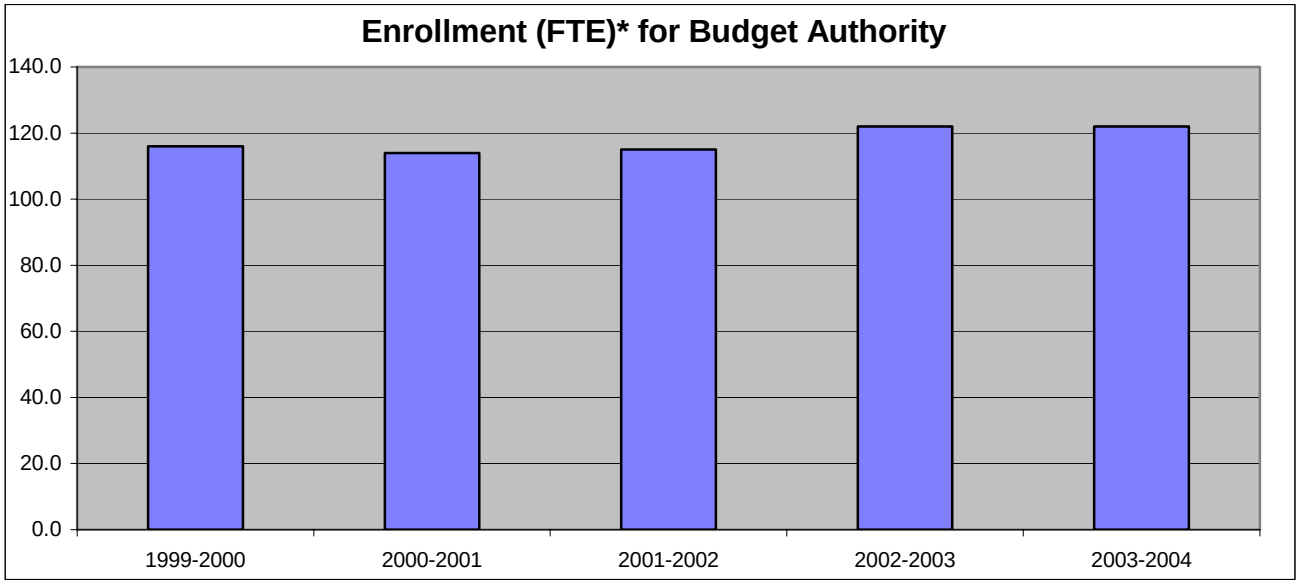
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

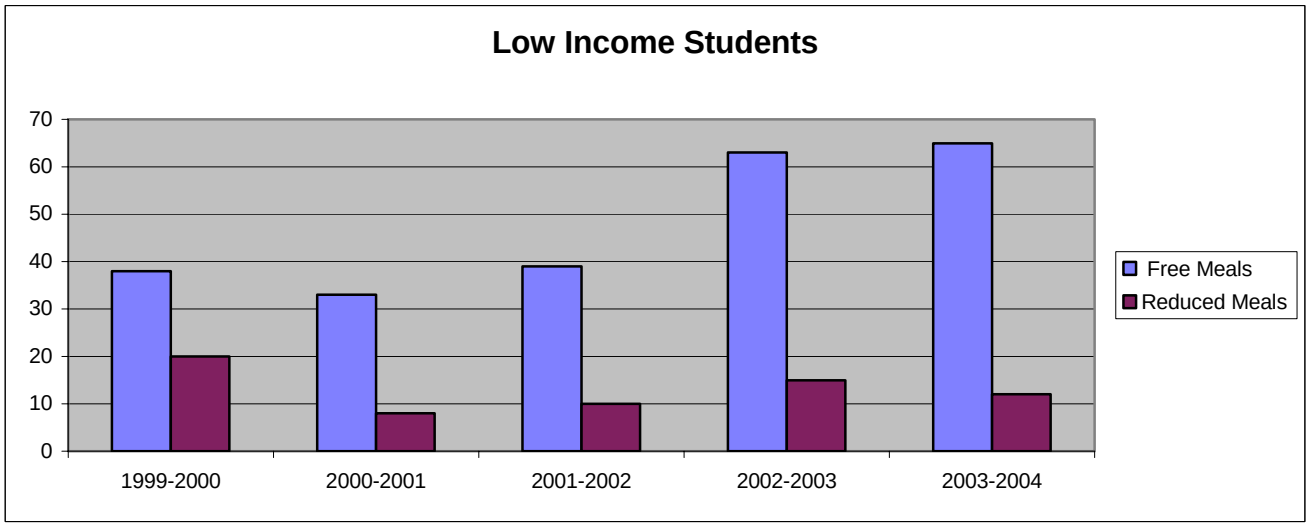
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,211,437	717	944,282	0		0	266,438
Supplemental General	290,000	25,714	0				264,286
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	30,000			0	0	30,000	0
Capital Outlay	534,735	409,111		0	15,000	0	110,624
Driver Training	0	0	0		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	105,811	25,336	676	15,074	0	45,000	19,725
Professional Development	20,392	18,392	0	0	0	2,000	0
Parent Education Program	5,005	5	0	0	0	5,000	0
Summer School	5,490	5,490		0	0	0	0
Special Education	167,778	67,778	0	0	0	100,000	0
Vocational Education	0			0	0	0	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	60,041	9	xxxxxxxxxxx	60,032	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,430,689	552,552	944,958	75,106	15,000	182,000	661,073
Less Transfers	182,000						
TOTAL Budget Expenditures	$2,248,689						

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)*	116.0	114.0	-2%	115.0	1%	122.0	6%	122.0	0%
Number of Students - Free Meals	38	33	-13%	39	18%	63	62%	65	3%
Number of Students - Reduced Meals	20	8	-60%	10	25%	15	50%	12	-20%

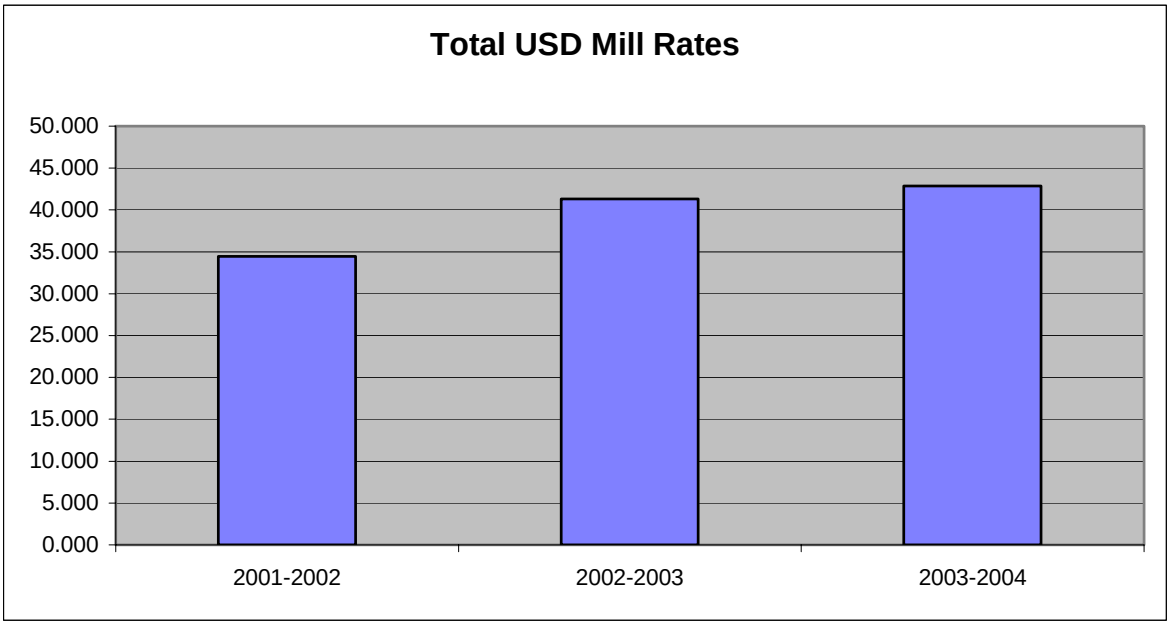




*FTE for state aid and budget authority purposes for general fund.

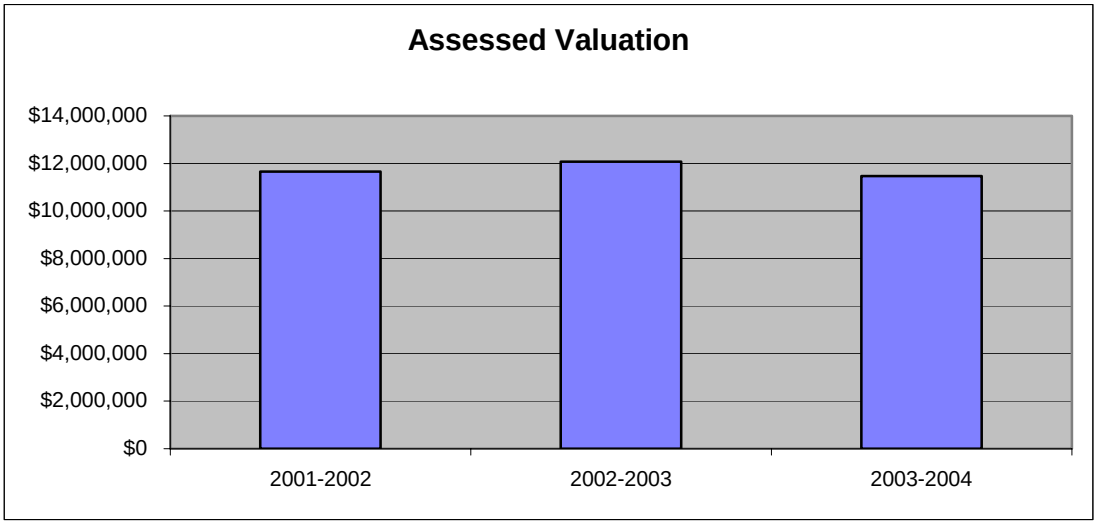
Miscellaneous Information
Mill Rates by Fund

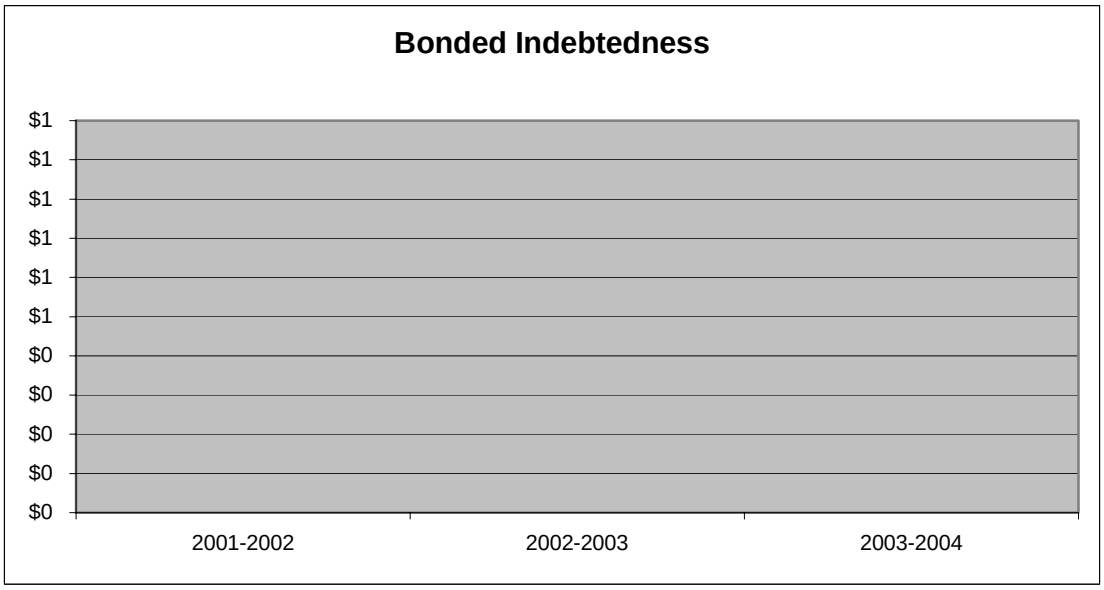
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	10.461	17.316	18.858
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	3.982	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**34.455**	**41.298**	**42.858**
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	3.205	3.195	3.205
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**3.205**	**3.195**	**3.205**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$11,661,734	$12,068,660	$11,469,654
Bonded Indebtedness	0	0	0





USD# 476
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	49,734	49,734	1.0	50,000	50,000
Teachers (Full Time)	12.5	465,201	37,216	13.0	500,000	38,462
Other Certified (Licensed) Personnel	1.5	63,941	42,627	1.5	66,000	44,000
Classified Personnel	12.5	221,696	17,736	13.0	230,000	17,692
Substitutes/Temporary Help	XXXXX	23,498	XXXXXXXXXXX	XXXXX	25,000	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