Budget at a Glance

2003 - 2004

Easton USD #449

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USD# 449

Summary of Total Expenditures By Function
(All Funds)

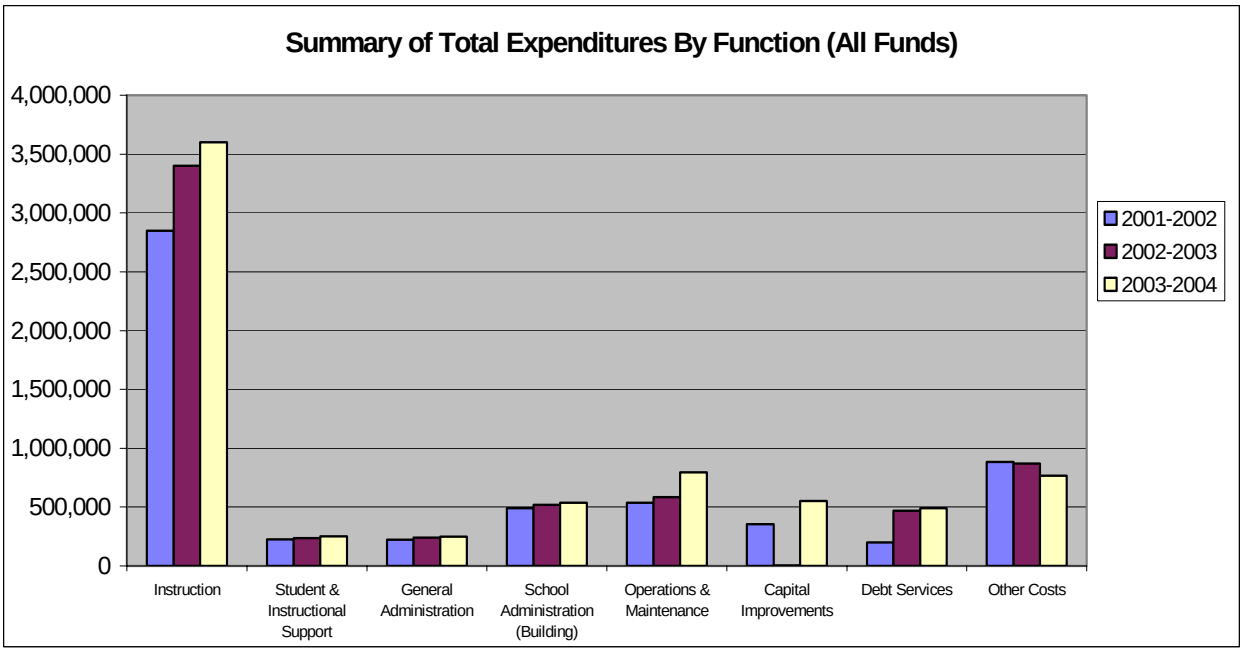
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,848,888	49%	3,399,962	54%	19%	3,599,894	50%	6%
Student & Instructional Support	224,610	4%	235,561	4%	5%	250,300	3%	6%
General Administration	222,660	4%	240,739	4%	8%	248,700	3%	3%
School Administration (Building)	491,381	9%	518,394	8%	5%	535,550	7%	3%
Operations & Maintenance	536,542	9%	585,025	9%	9%	794,859	11%	36%
Capital Improvements	353,190	6%	2,344	0%	-99%	552,296	8%	23462%
Debt Services	200,814	3%	467,707	7%	133%	491,464	7%	5%
Other Costs	882,096	15%	870,328	14%	-1%	766,198	11%	-12%
Total Expenditures	5,760,181	100%	6,320,060	100%	10%	7,239,261	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.

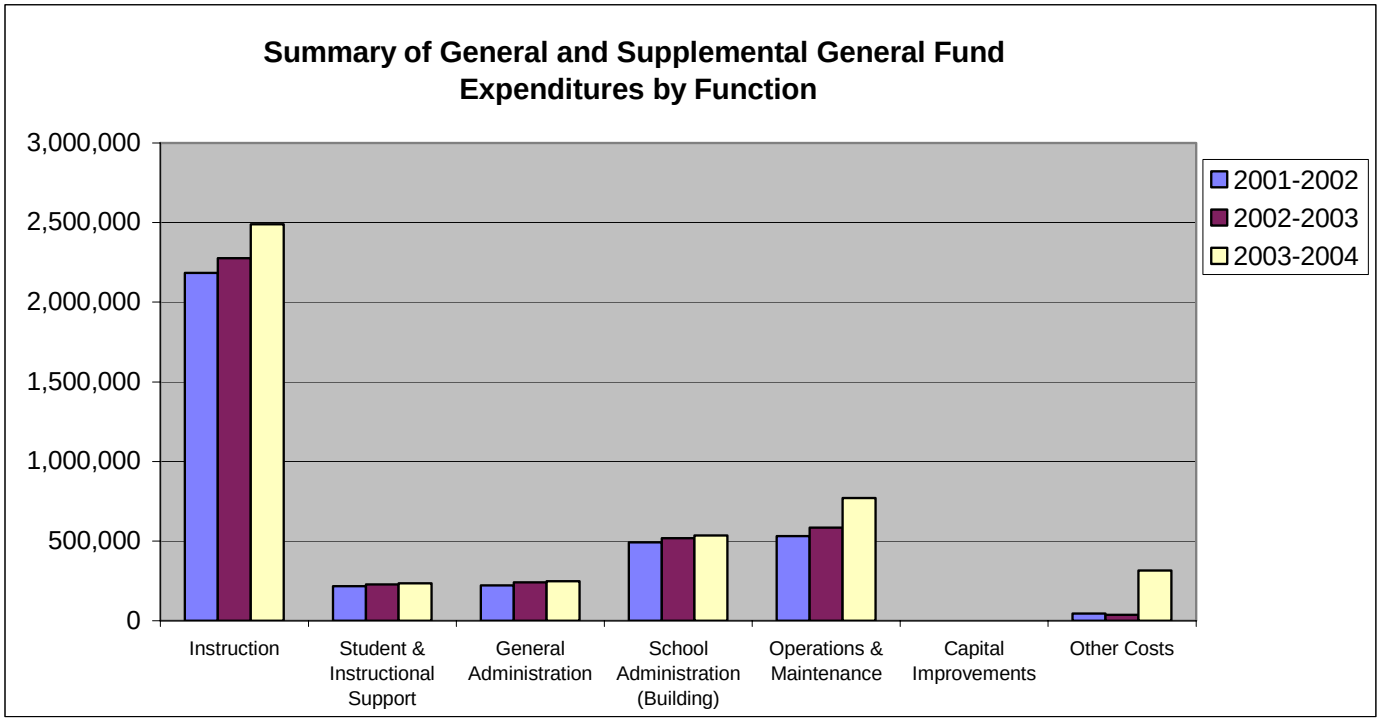
Further definition of what goes into each category:

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



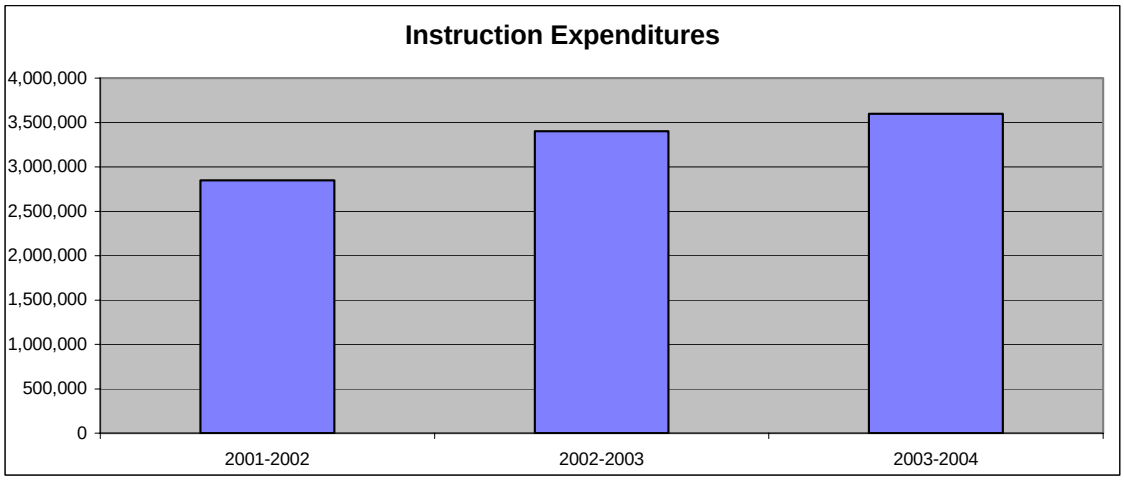
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,184,709	59%	2,275,619	59%	4%	2,488,287	54%	9%
Student & Instructional Support	217,437	6%	227,560	6%	5%	235,300	5%	3%
General Administration	222,660	6%	240,739	6%	8%	248,700	5%	3%
School Administration (Building)	491,381	13%	518,394	13%	5%	535,550	12%	3%
Operations & Maintenance	531,492	14%	585,025	15%	10%	769,859	17%	32%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	44,095	1%	37,626	1%	-15%	315,371	7%	738%
Total Expenditures	3,691,774	100%	3,884,963	100%	5%	4,593,067	100%	18%
Amount per Pupil	$5,395		$5,534		3%	$6,469		17%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,161,647		2,184,782	1%		2,351,787	8%
Federal Funds	73,989		89,178	21%		93,083	4%
Supplemental General	23,062		90,837	294%		136,500	50%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	46,740		24,709	-47%		70,000	183%
Driver Education	5,166		7,072	37%		7,480	6%
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	276,923		702,119	154%		738,044	5%
Technology Education	36,853		75,000	104%			
Transportation	0		0	0%			
Vocational Education	197,180		200,150	2%		203,000	1%
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	27,328		26,115	-4%			
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	2,848,888		3,399,962	19%		3,599,894	6%
Enrollment (FTE)*	684.3		702.0	3%		710.0	1%
Amount per Pupil	4,163		4,843	16%		5,070	5%
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	2,848,888		3,399,962	19%		3,599,894	6%



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.

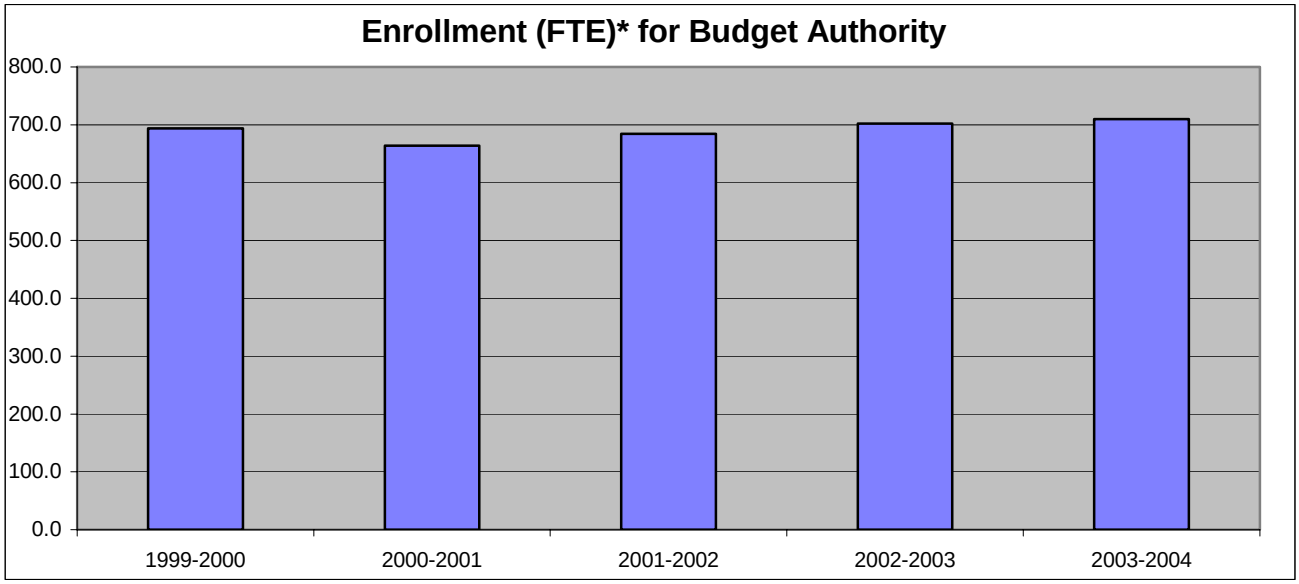
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

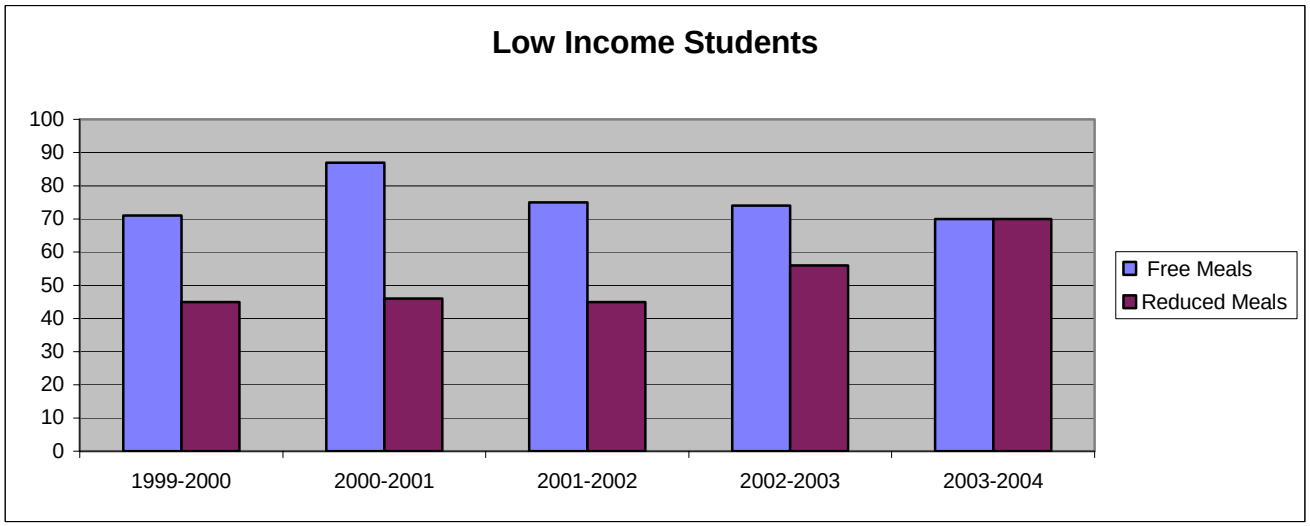
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,813,684	2,250	4,349,206	9,088		0	453,140
Supplemental General	875,128	21,894	408,160				445,074
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	647,296	426,850		3,500	42,385	0	174,561
Driver Training	7,480	30	1,950		0	500	5,000
Extraordinary School Program	0	0			0	0	0
Food Service	316,621	25,275	3,956	76,256	0	65,628	145,506
Professional Development	15,000	0	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	872,250	60,633	0	0	0	811,617	0
Vocational Education	203,000			0	0	203,000	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	491,464	167,833	172,009		0		474,934
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	93,083	913	xxxxxxxxxxx	92,170	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,335,006	705,678	4,935,281	181,014	42,385	1,095,745	1,698,215
Less Transfers	1,095,745						
TOTAL Budget Expenditures	$7,239,261						

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)*	693.5	663.8	-4%	684.3	3%	702.0	3%	710.0	1%
Number of Students - Free Meals	71	87	23%	75	-14%	74	-1%	70	-5%
Number of Students - Reduced Meals	45	46	2%	45	-2%	56	24%	70	25%

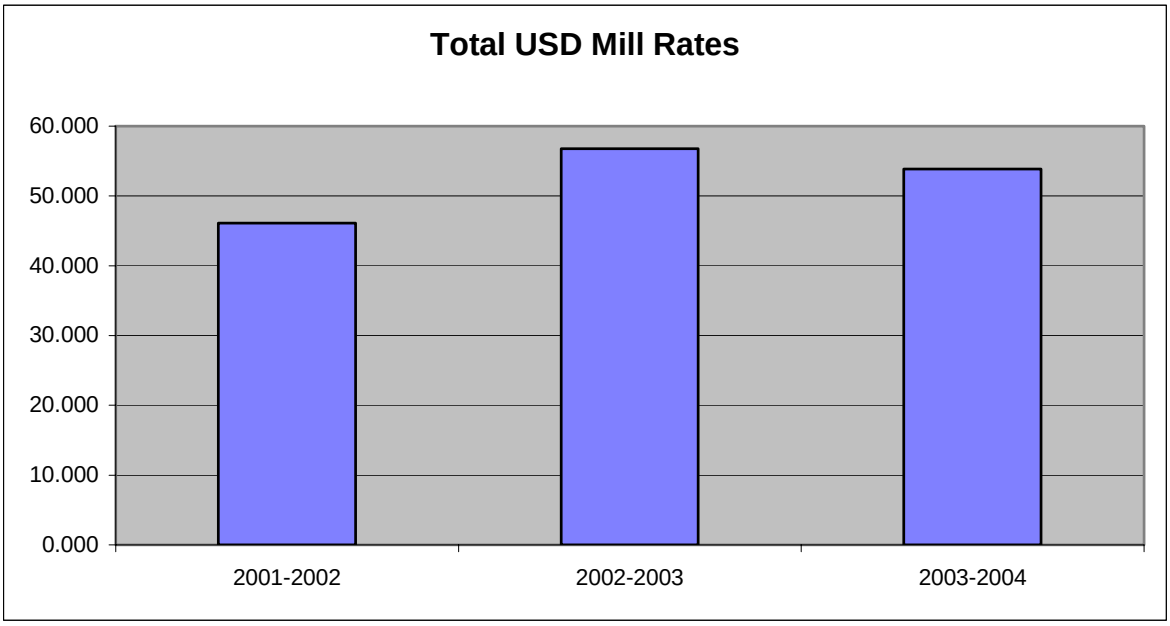




*FTE for state aid and budget authority purposes for general fund.

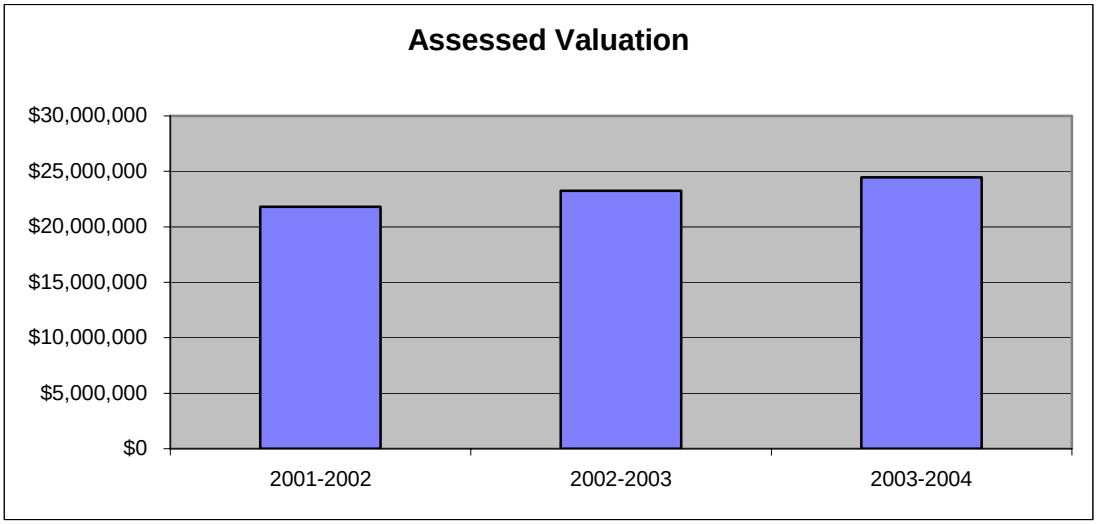
Miscellaneous Information
Mill Rates by Fund

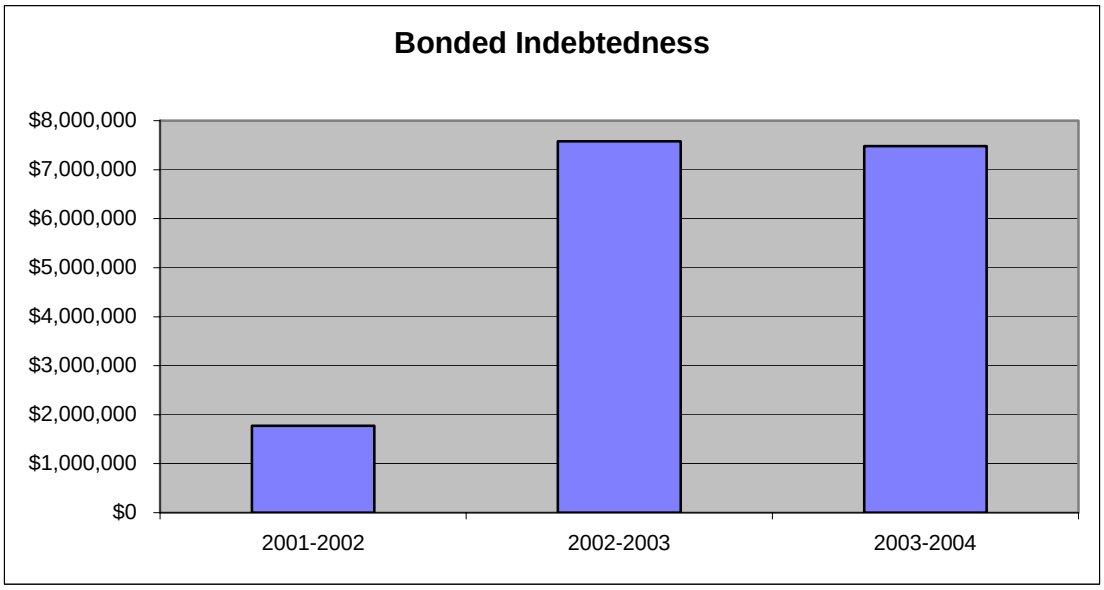
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	16.311	16.292	11.991
Adult Education	0.000	0.000	0.000
Capital Outlay	4.972	4.994	5.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.852	15.523	16.853
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	**46.135**	**56.809**	**53.844**
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	$21,806,420	$23,243,062	$24,461,845
Bonded Indebtedness	1,775,000	7,580,000	7,480,000





USD# 449
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	9.8	504,319	51,461	9.8	519,449	53,005
Teachers (Full Time)	49.3	2,041,986	41,420	48.3	2,103,246	43,545
Other Certified (Licensed) Personnel	3.0	138,102	46,034	3.0	142,245	47,415
Classified Personnel	25.3	309,729	12,242	25.3	319,021	12,610
Substitutes/Temporary Help	XXXXX	44,933	XXXXXXXXXXX	XXXXX	46,000	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