Budget at a Glance

2004 - 2005

Inman--USD 448

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Summary of Total Expenditures By Function
(All Funds)

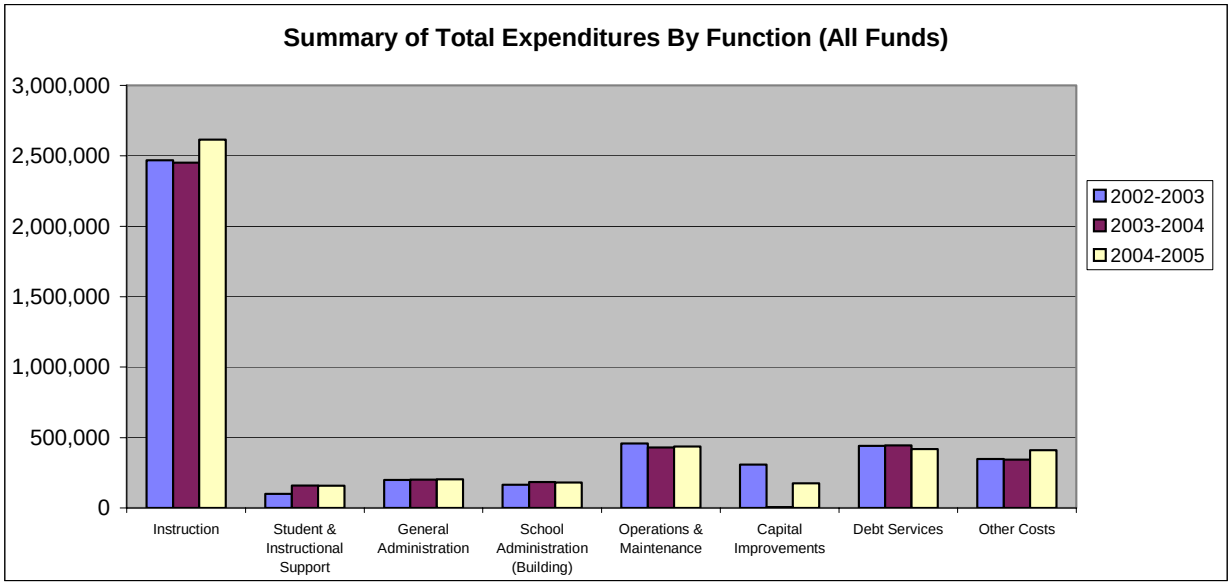
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,467,849	55%	2,451,823	58%	-1%	2,614,170	57%	7%
Student & Instructional Support	100,938	2%	158,759	4%	57%	157,992	3%	0%
General Administration	198,975	4%	202,146	5%	2%	202,935	4%	0%
School Administration (Building)	166,136	4%	183,619	4%	11%	179,500	4%	-2%
Operations & Maintenance	457,277	10%	429,257	10%	-6%	436,175	9%	2%
Capital Improvements	307,149	7%	6,558	0%	-98%	175,000	4%	2568%
Debt Services	440,665	10%	443,394	11%	1%	417,224	9%	-6%
Other Costs	346,751	8%	342,855	8%	-1%	409,927	9%	20%
Total Expenditures	4,485,740	100%	4,218,411	100%	-6%	4,592,923	100%	9%
Amount per Pupil	$9,597		$9,374		-2%	$10,321		10%

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, KPERS Special Retirement Contribution, 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.

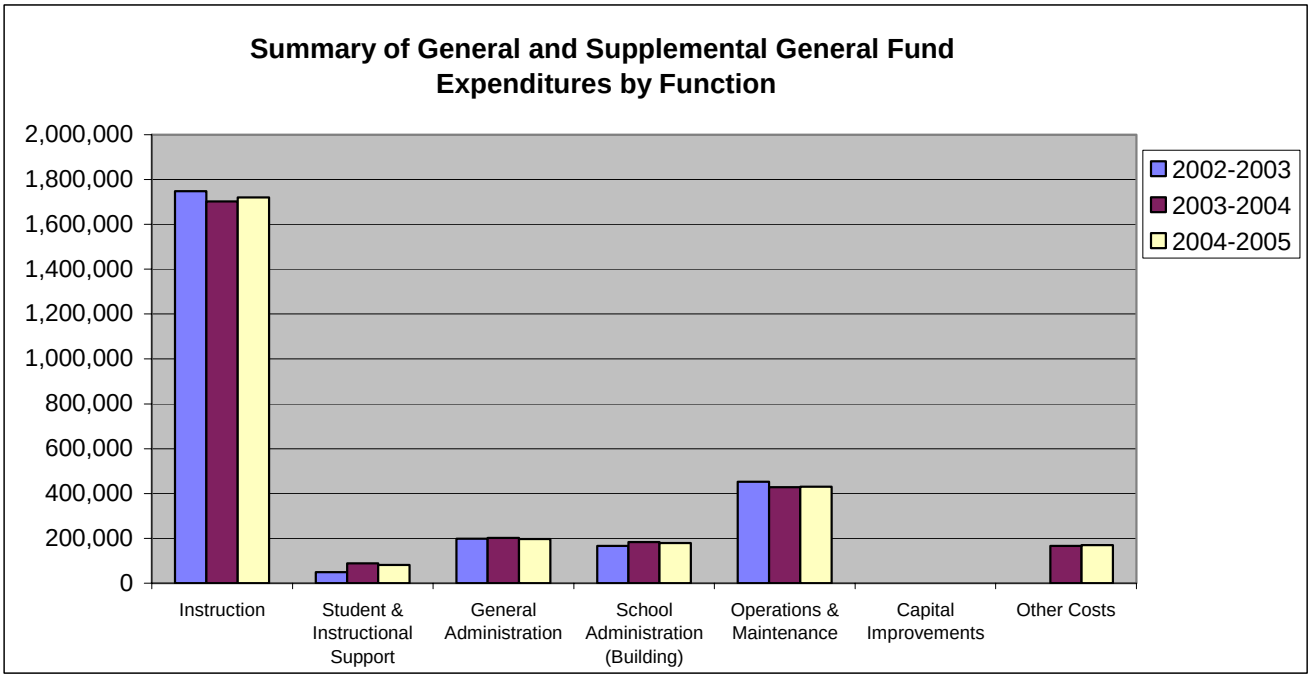
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



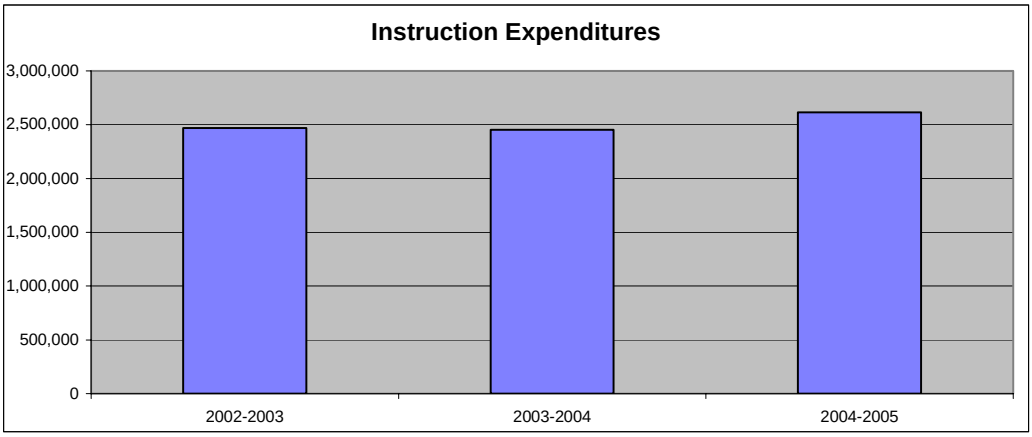
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,747,892	67%	1,702,476	61%	-3%	1,720,161	62%	1%
Student & Instructional Support	49,215	2%	88,910	3%	81%	82,000	3%	-8%
General Administration	198,975	8%	202,146	7%	2%	197,903	7%	-2%
School Administration (Building)	166,136	6%	183,619	7%	11%	179,500	6%	-2%
Operations & Maintenance	452,700	17%	428,370	15%	-5%	431,175	16%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	166,493	6%	0%	170,000	6%	2%
Total Expenditures	2,614,918	100%	2,772,014	100%	6%	2,780,739	100%	0%
Amount per Pupil	$5,595		$6,160		10%	$6,249		1%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,675,176		1,641,713	-2%		1,647,661	0%
Federal Funds	61,009		90,374	48%		79,000	-13%
Supplemental General	72,716		60,763	-16%		72,500	19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		75,000	0%
Driver Education	7,174		7,211	1%		8,950	24%
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	434,546		444,902	2%		453,209	2%
Technology Education	0						
Transportation	0						
Vocational Education	206,291		204,860	-1%		204,880	0%
Gifts/Grants	10,937		2,000	-82%		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%			
KPERS Spec. Ret. Contribution						72,970	
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	2,467,849		2,451,823	-1%		2,614,170	7%
Enrollment (FTE)*	467.4		450.0	-4%		445.0	-1%
Amount per Pupil	5,280		5,448	3%		5,875	8%
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	2,467,849		2,451,823	-1%		2,614,170	7%



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.

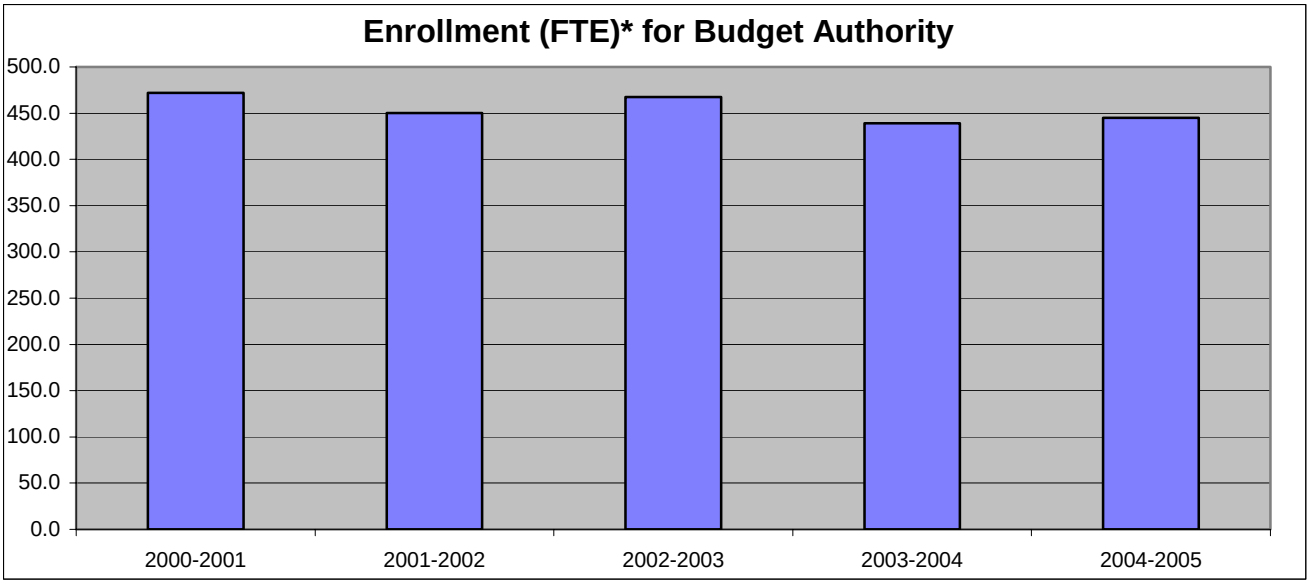
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

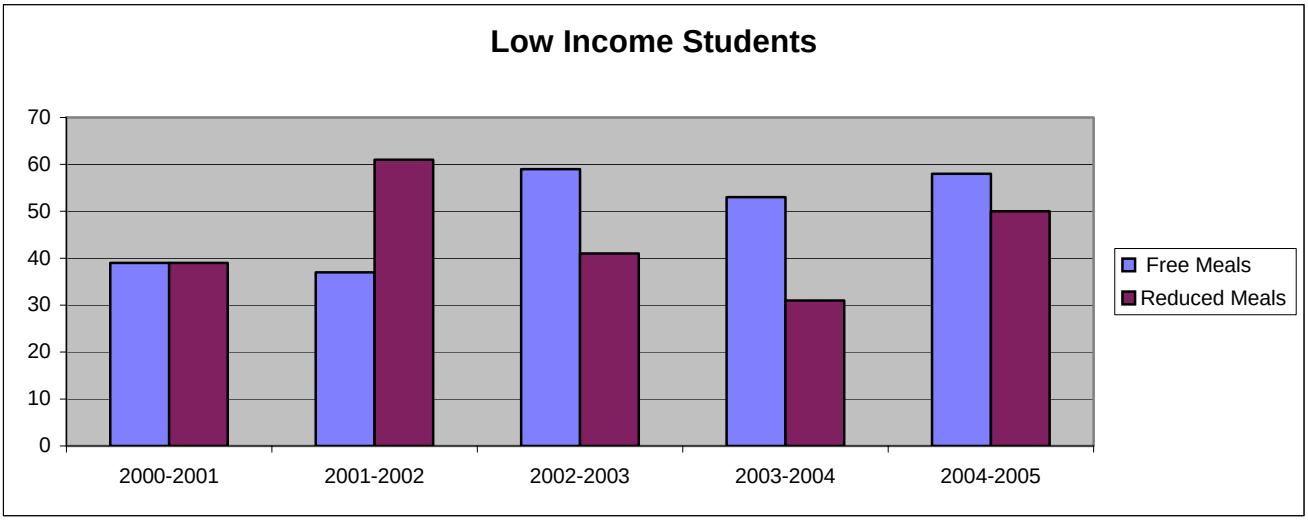
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,095,808	0	2,706,673	0		0	389,135
Supplemental General	500,000	52,272	113,800				333,928
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	250,000	522,685		0	15,000	50,000	5,000
Driver Training	8,950	8,500	3,360		0	2,790	1,800
Extraordinary School Program	0	0			0	0	0
Food Service	173,499	45,000	2,899	49,651	0	10,645	98,304
Professional Development	37,000	30,000	0	0	0	30,500	500
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	474,209	167,598	0	0	0	491,134	0
Vocational Education	230,000			0	0	230,000	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
KPERS Special Retirement Contribution	125,810	0	125,810				
Bond and Interest #1	417,224	390,373	87,596		0		321,385
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	95,492	0	xxxxxxxxxxx	95,492	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,407,992	1,216,428	3,040,138	145,143	15,000	815,069	1,150,052
Less Transfers	815,069						
TOTAL Budget Expenditures	$4,592,923						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	472.0	450.2	-5%	467.4	4%	439.0	-6%	445.0	1%
Number of Students - Free Meals	39	37	-5%	59	59%	53	-10%	58	9%
Number of Students - Reduced Meals	39	61	56%	41	-33%	31	-24%	50	61%

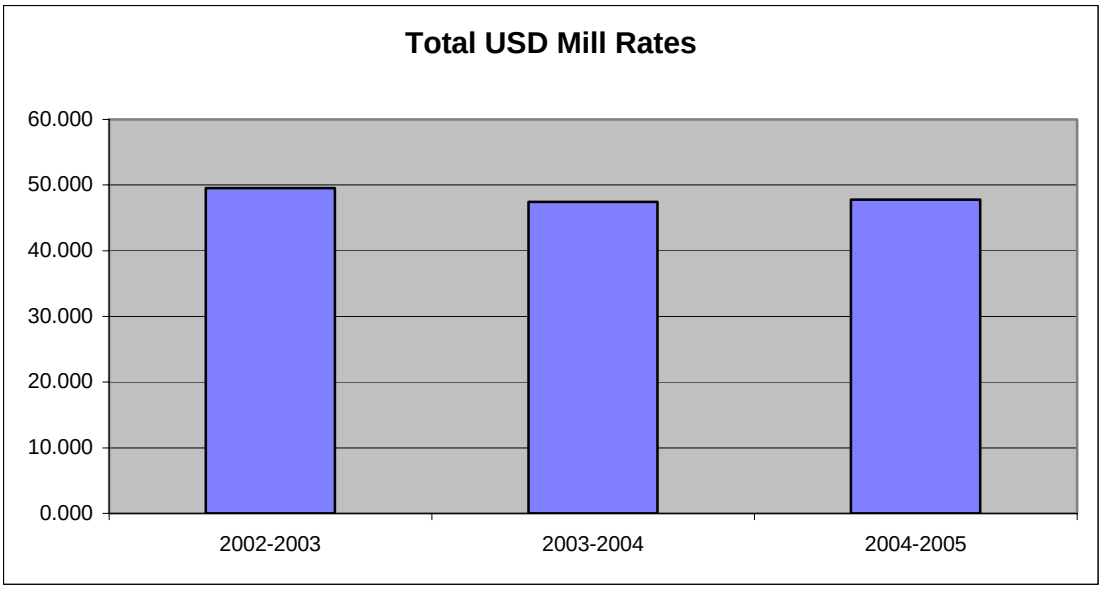




*FTE for state aid and budget authority purposes for general fund.

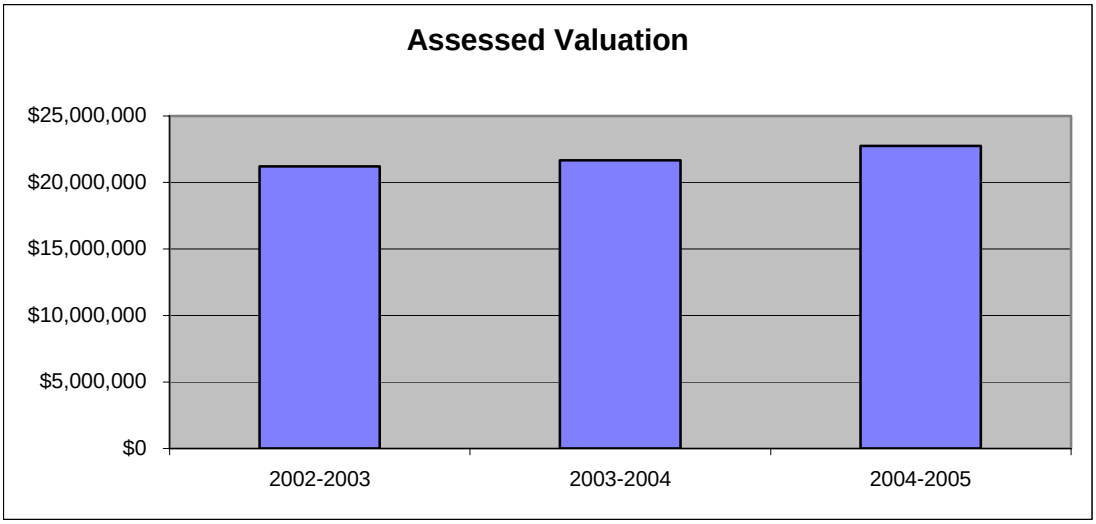
Miscellaneous Information
Mill Rates by Fund

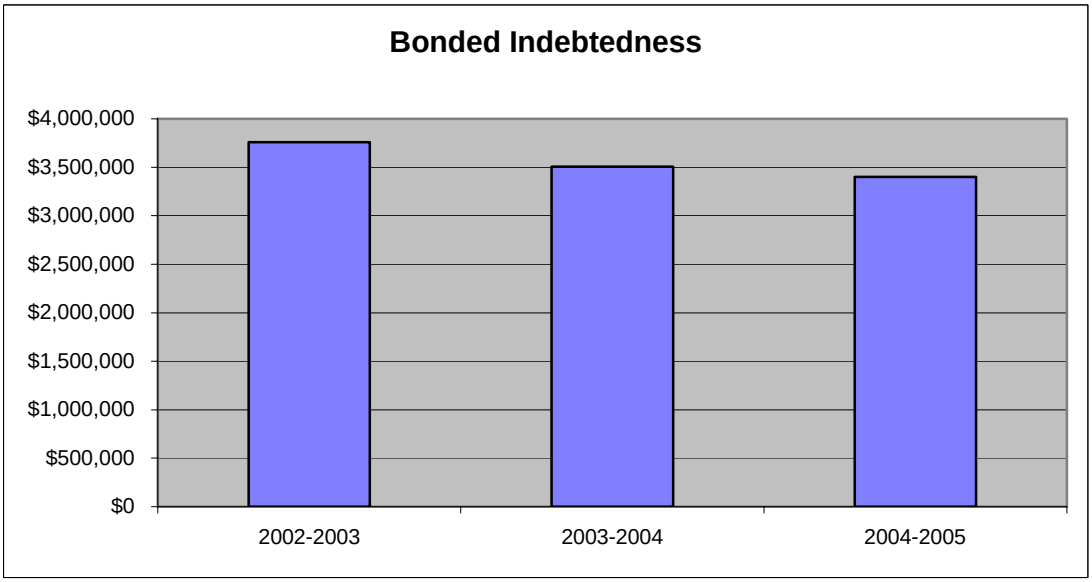
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.683	11.359	14.745
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	15.857	16.098	13.013
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	**49.540**	**47.457**	**47.758**
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	0.647	0.744	0.747
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.647**	**0.744**	**0.747**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$21,194,832	$21,668,920	$22,737,043
Bonded Indebtedness	3,760,000	3,505,000	3,400,000





USD# 448
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	185,170	61,723	3.0	193,264	64,421	3.0	197,854	65,951
Teachers (Full Time)	33.9	1,319,197	38,914	31.5	1,271,033	40,350	30.8	1,272,881	41,327
Other Certified (Licensed) Personnel	4.0	164,770	41,193	4.0	175,266	43,817	4.0	178,106	44,527
Classified Personnel	21.2	468,170	22,083	20.5	503,939	24,582	20.5	519,057	25,320
Substitutes/Temporary Help	XXXXXXX	60,681	XXXXXXXXXXX	XXXXXXX	33,399	XXXXXXXXXXX	XXXXXXX	40,000	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_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses