Budget at a Glance

2003 - 2004

La Crosse USD No. 395

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USD# 395

Summary of Total Expenditures By Function
(All Funds)

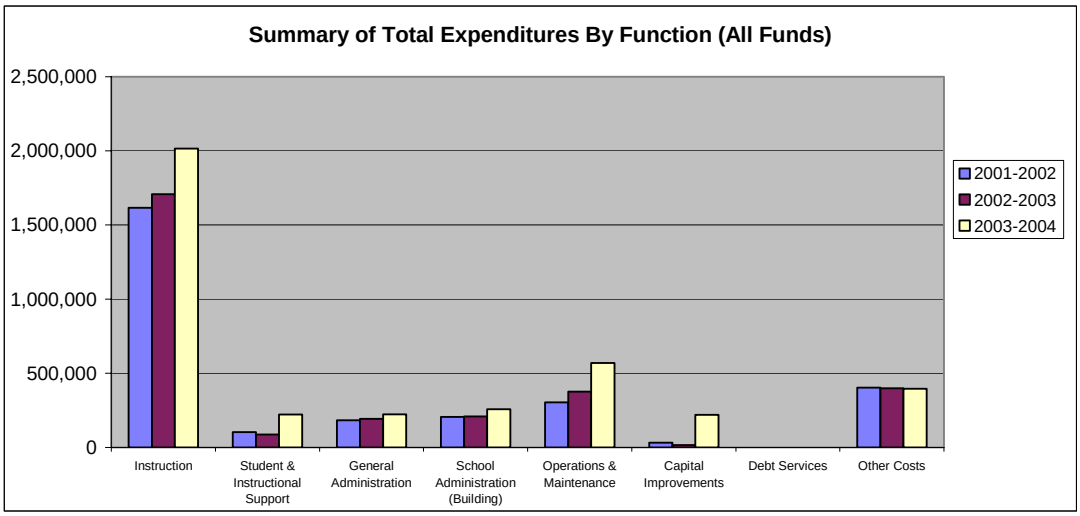
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,616,452	57%	1,708,001	57%	6%	2,014,629	52%	18%
Student & Instructional Support	103,265	4%	87,754	3%	-15%	221,793	6%	153%
General Administration	184,166	6%	193,297	6%	5%	222,421	6%	15%
School Administration (Building)	206,295	7%	208,510	7%	1%	258,405	7%	24%
Operations & Maintenance	304,087	11%	376,463	13%	24%	568,853	15%	51%
Capital Improvements	32,083	1%	15,741	1%	-51%	220,000	6%	1298%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	402,532	14%	398,874	13%	-1%	394,547	10%	-1%
Total Expenditures	2,848,880	100%	2,988,640	100%	5%	3,900,648	100%	31%

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.

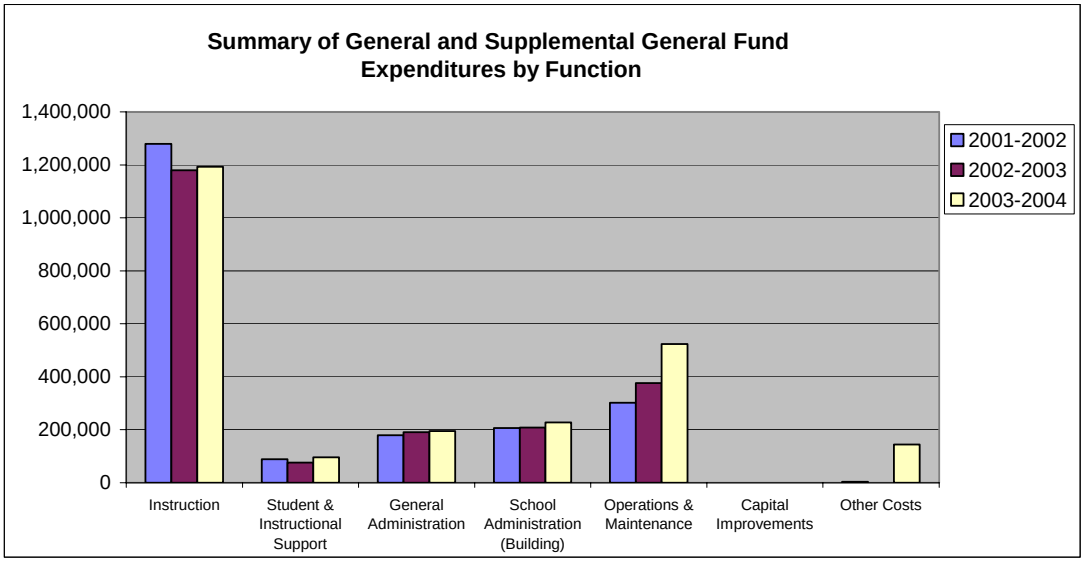
Further definition of what goes into each category:

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



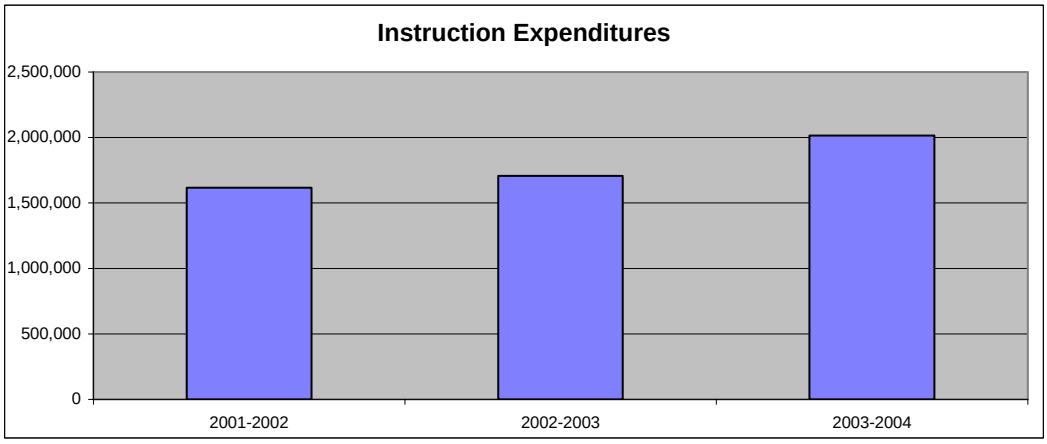
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,279,017	62%	1,179,484	58%	-8%	1,192,307	50%	1%
Student & Instructional Support	88,693	4%	75,770	4%	-15%	95,828	4%	26%
General Administration	179,477	9%	191,297	9%	7%	195,421	8%	2%
School Administration (Building)	206,295	10%	208,510	10%	1%	228,405	10%	10%
Operations & Maintenance	302,145	15%	376,463	19%	25%	523,403	22%	39%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,410	0%	0	0%	-100%	144,150	6%	0%
Total Expenditures	2,059,037	100%	2,031,524	100%	-1%	2,379,514	100%	17%
Amount per Pupil	$5,951		$5,860		-2%	$7,566		29%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,279,017		1,179,484	-8%		1,192,307	1%
Federal Funds	73,620		103,839	41%		103,047	-1%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	23,206		2,115	-91%		200,000	9356%
Driver Education	3,380		2,533	-25%		3,286	30%
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%		13,070	0%
Special Education	114,619		307,477	168%		352,919	15%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	122,610		111,072	-9%		150,000	35%
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		1,481	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	1,616,452		1,708,001	6%		2,014,629	18%
Enrollment (FTE)*	346.0		346.7	0%		314.5	-9%
Amount per Pupil	4,672		4,926	5%		6,406	30%
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	1,616,452		1,708,001	6%		2,014,629	18%



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.

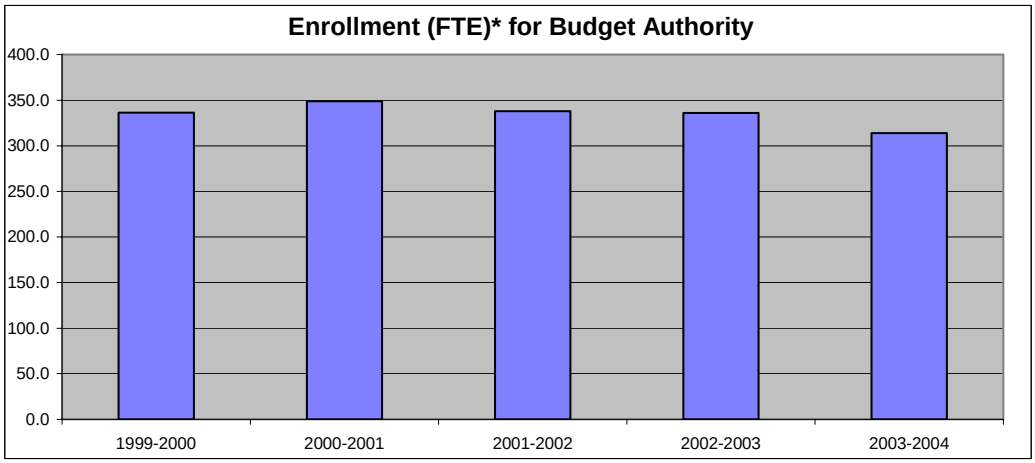
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

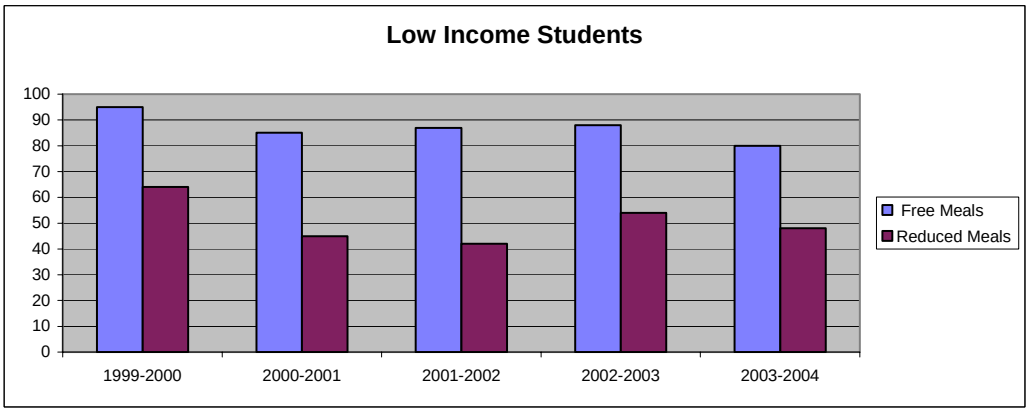
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,417,465	255	1,946,961	0		0	470,249
Supplemental General	510,000	8,933	20,443				480,624
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	600,000	526,116		0	0	40,000	114,275
Driver Training	23,736	24,216	1,500		0	11,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	209,046	50,391	2,067	51,744	0	44,300	60,544
Professional Development	12,965	16,290	0	0	0	14,000	0
Parent Education Program	8,000	0	0	0	0	8,000	0
Summer School	13,070	13,070		0	0	0	0
Special Education	394,270	143,859	0	0	0	250,411	0
Vocational Education	150,000			0	0	150,000	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	110,047	5,651	xxxxxxxxxxx	104,396	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,448,599	788,781	1,970,971	156,140	0	517,711	1,125,692
Less Transfers	517,711						
TOTAL Budget Expenditures	$3,930,888						

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)*	336.3	348.9	4%	338.0	-3%	336.2	-1%	314.0	-7%
Number of Students - Free Meals	95	85	-11%	87	2%	88	1%	80	-9%
Number of Students - Reduced Meals	64	45	-30%	42	-7%	54	29%	48	-11%

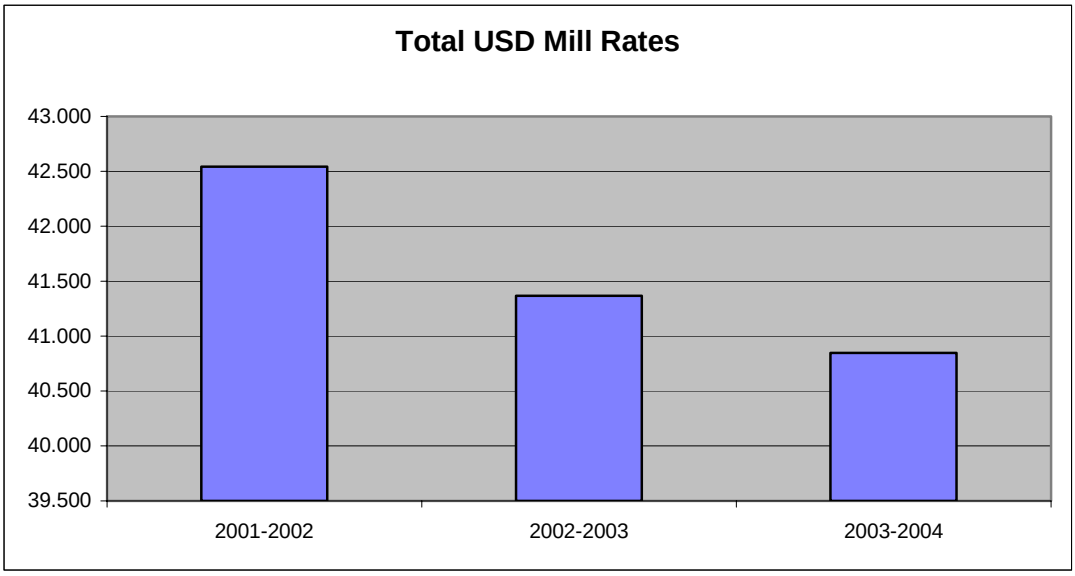




*FTE for state aid and budget authority purposes for general fund.

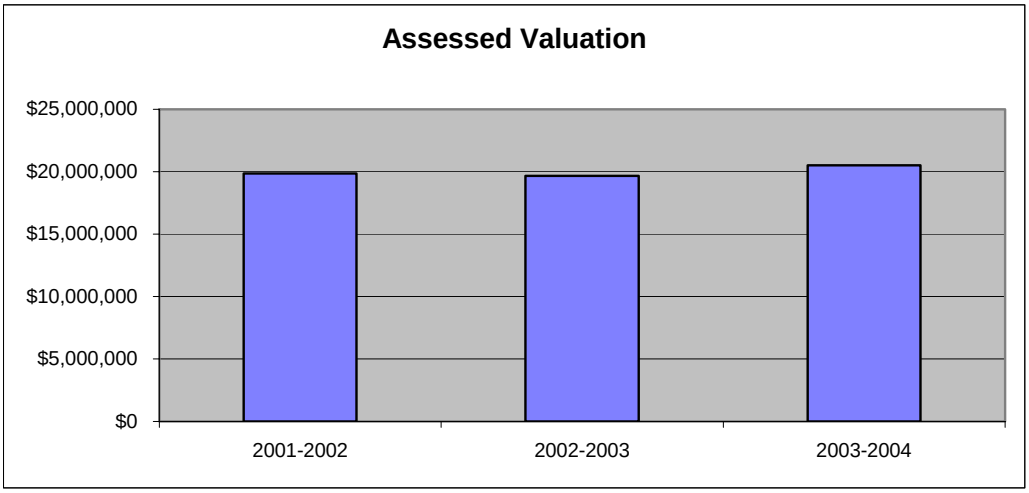
Miscellaneous Information
Mill Rates by Fund

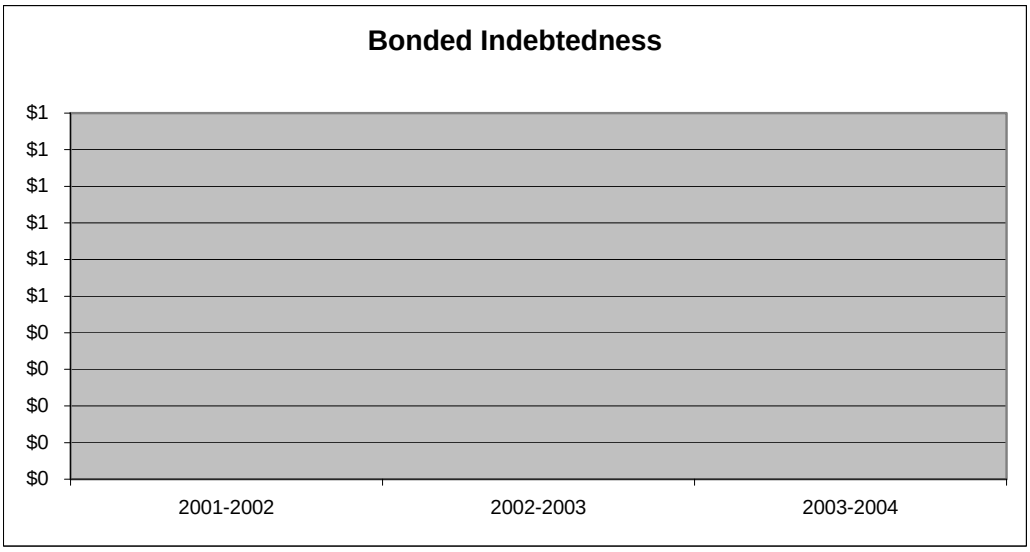
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	18.539	17.366	16.847
Adult Education	0.000	0.000	0.000
Capital Outlay	4.005	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**42.544**	**41.366**	**40.847**
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	$19,852,597	$19,660,781	$20,511,256
Bonded Indebtedness	0	0	0





USD# 395
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	217,079	72,360	3.0	230,924	76,975
Teachers (Full Time)	27.6	1,068,829	38,726	28.1	1,042,187	37,089
Other Certified (Licensed) Personnel	2.0	84,406	42,203	2.0	87,356	43,678
Classified Personnel	12.6	326,665	25,926	11.8	329,412	27,916
Substitutes/Temporary Help	XXXXX	45,316	XXXXXXXXXXX	XXXXX	51,436	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