Budget at a Glance

2004 - 2005

Central

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 2004-05
(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

Summary of Total Expenditures By Function
(All Funds)

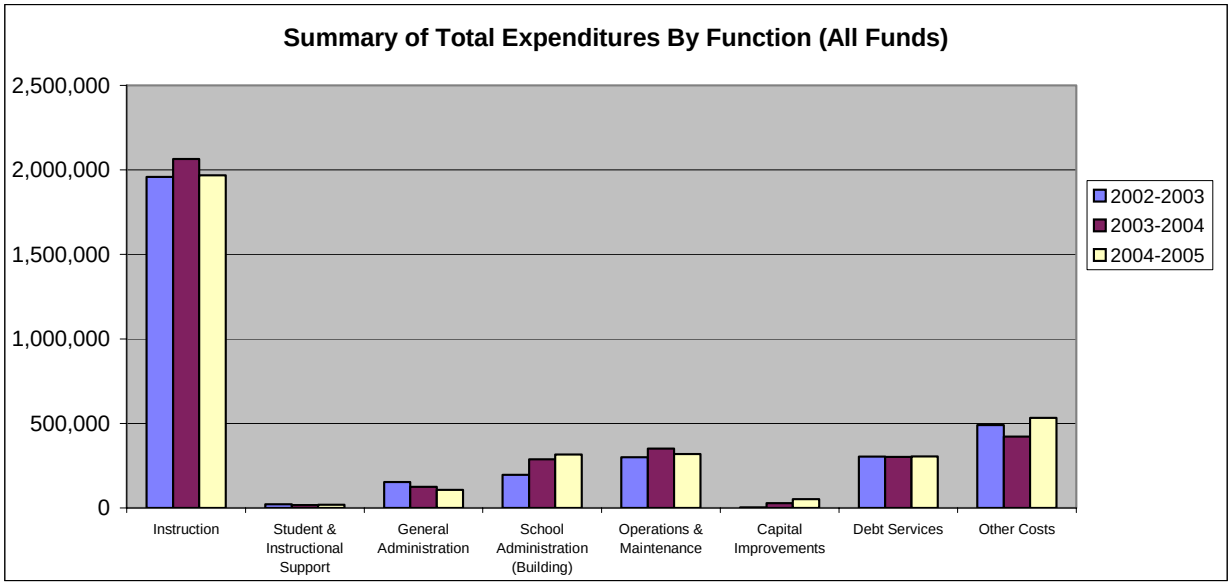
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,959,297	57%	2,064,584	57%	5%	1,968,263	54%	-5%
Student & Instructional Support	22,378	1%	17,998	0%	-20%	19,611	1%	9%
General Administration	154,198	4%	124,979	3%	-19%	107,805	3%	-14%
School Administration (Building)	195,862	6%	288,007	8%	47%	315,874	9%	10%
Operations & Maintenance	300,157	9%	351,072	10%	17%	318,921	9%	-9%
Capital Improvements	2,746	0%	28,942	1%	954%	52,634	1%	82%
Debt Services	303,810	9%	301,770	8%	-1%	304,670	8%	1%
Other Costs	490,384	14%	422,383	12%	-14%	533,317	15%	26%
Total Expenditures	3,428,832	100%	3,599,735	100%	5%	3,621,095	100%	1%
Amount per Pupil	$10,739		$11,284		5%	$11,681		4%

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.

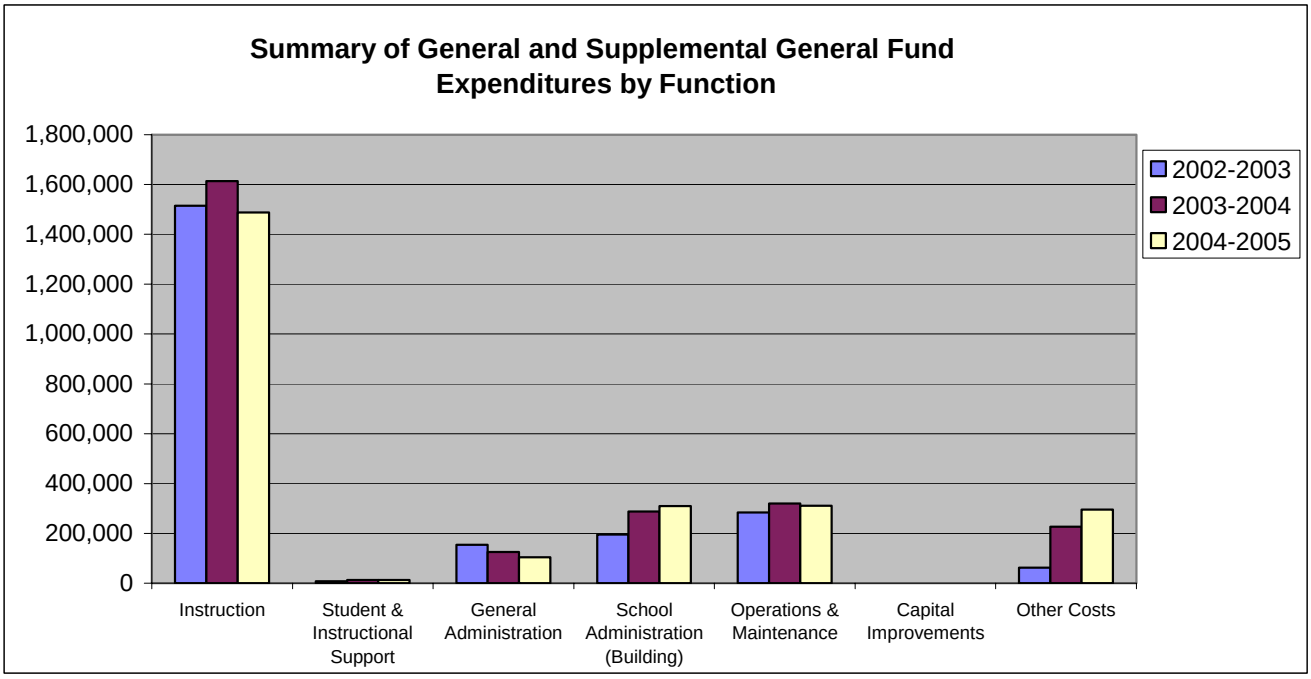
Further definition of what goes into each category:

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



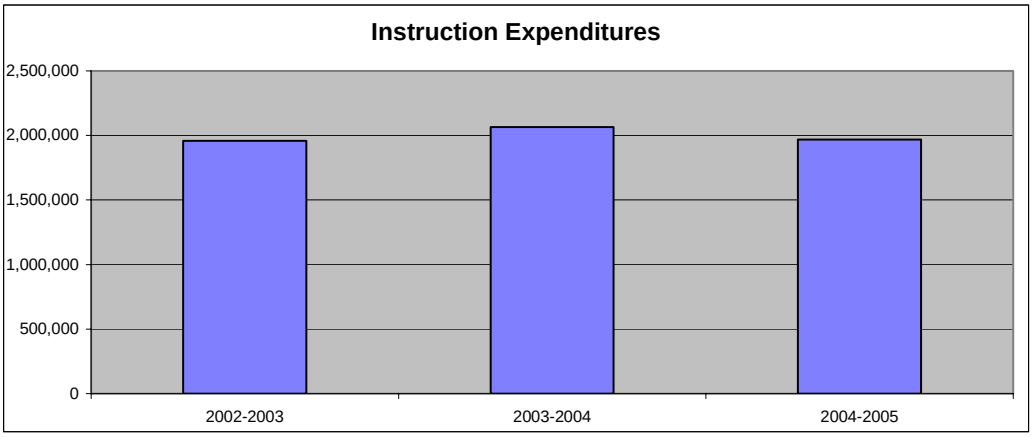
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,514,896	68%	1,612,932	62%	6%	1,488,347	59%	-8%
Student & Instructional Support	7,971	0%	13,189	1%	65%	13,300	1%	1%
General Administration	154,198	7%	124,979	5%	-19%	104,170	4%	-17%
School Administration (Building)	195,862	9%	288,007	11%	47%	310,308	12%	8%
Operations & Maintenance	284,016	13%	320,329	12%	13%	311,015	12%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	61,746	3%	226,762	9%	267%	294,833	12%	30%
Total Expenditures	2,218,689	100%	2,586,198	100%	17%	2,521,973	100%	-2%
Amount per Pupil	$6,949		$8,107		17%	$8,135		0%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,462,723		1,455,925	0%		1,474,830	1%
Federal Funds	90,175		115,044	28%		115,599	0%
Supplemental General	52,173		157,007	201%		13,517	-91%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	60,245		65,400	9%		25,000	-62%
Driver Education	1,730		6,032	249%		7,550	25%
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	247,873		229,313	-7%		261,551	14%
Technology Education	0						
Transportation	0						
Vocational Education	5,274		7,453	41%		10,000	34%
Gifts/Grants	2,756		93	-97%		11,528	12296%
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						48,688	
Contingency Reserve	0		0	0%			
Text Book & Student Material	36,348		28,317	-22%			
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	1,959,297		2,064,584	5%		1,968,263	-5%
Enrollment (FTE)*	319.3		319.0	0%		310.0	-3%
Amount per Pupil	6,136		6,472	5%		6,349	-2%
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	1,959,297		2,064,584	5%		1,968,263	-5%



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.

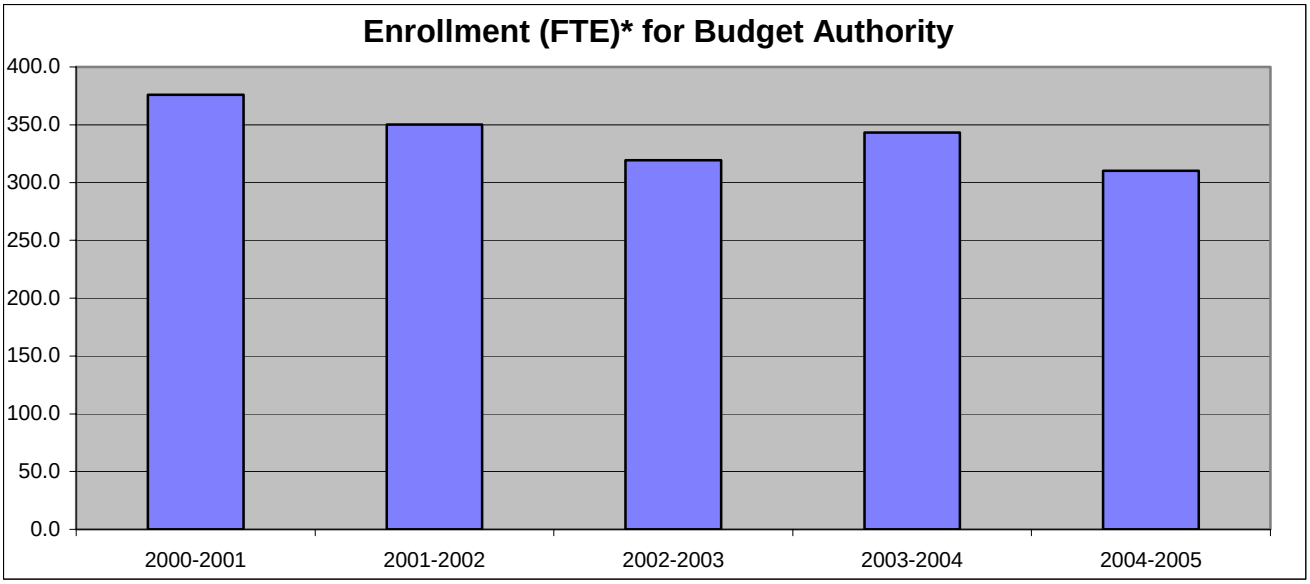
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

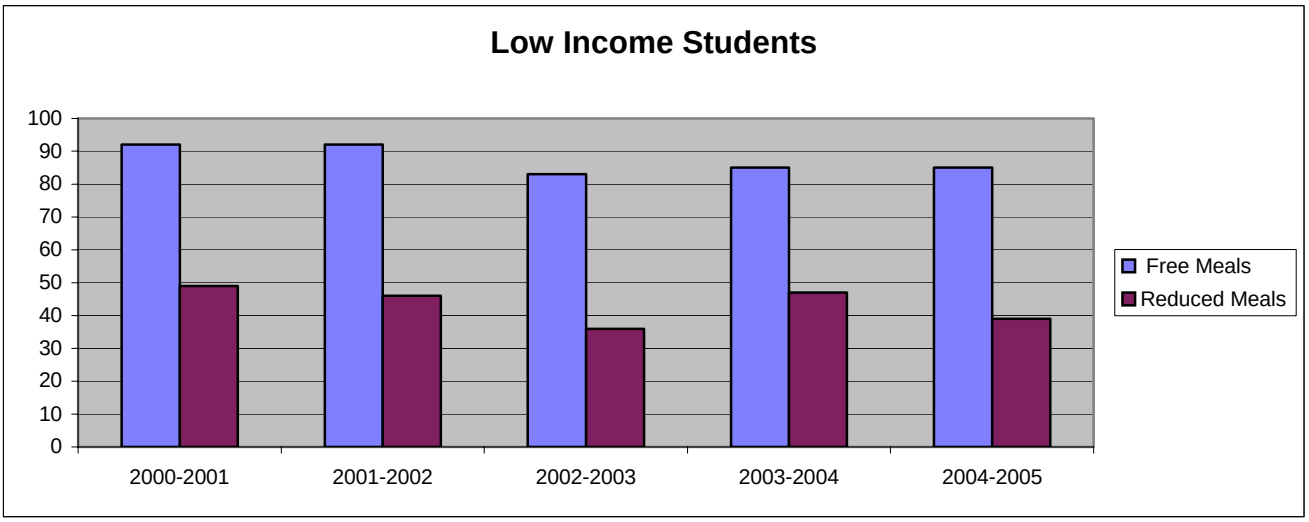
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,468,843	581	2,256,096	0		0	212,166
Supplemental General	414,450	19,636	174,069				220,745
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	77,634	33,415		0	15,000	0	29,219
Driver Training	10,218	7,038	1,680		0	0	1,500
Extraordinary School Program	0	0			0	0	0
Food Service	184,000	3,423	1,867	59,458	0	63,120	56,132
Professional Development	6,311	1,111	0	0	0	5,200	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	303,793	20,793	0	0	0	283,000	0
Vocational Education	10,000			0	0	10,000	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	11,528	7,528					4,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	69,917	0	69,917				
Bond and Interest #1	304,670	183,330	100,508		0		208,254
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	121,051	14,799	xxxxxxxxxxx	106,252	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,982,415	291,654	2,604,137	165,710	15,000	361,320	732,016
Less Transfers	361,320						
TOTAL Budget Expenditures	$3,621,095						

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)*	375.8	350.2	-7%	319.3	-9%	343.3	8%	310.0	-10%
Number of Students - Free Meals	92	92	0%	83	-10%	85	2%	85	0%
Number of Students - Reduced Meals	49	46	-6%	36	-22%	47	31%	39	-17%

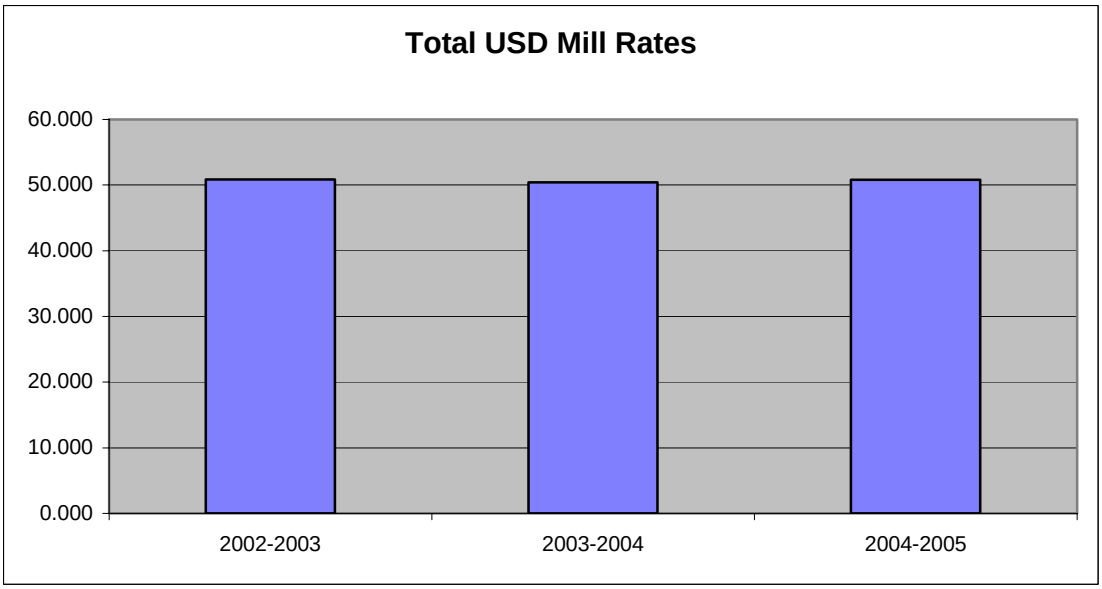




*FTE for state aid and budget authority purposes for general fund.

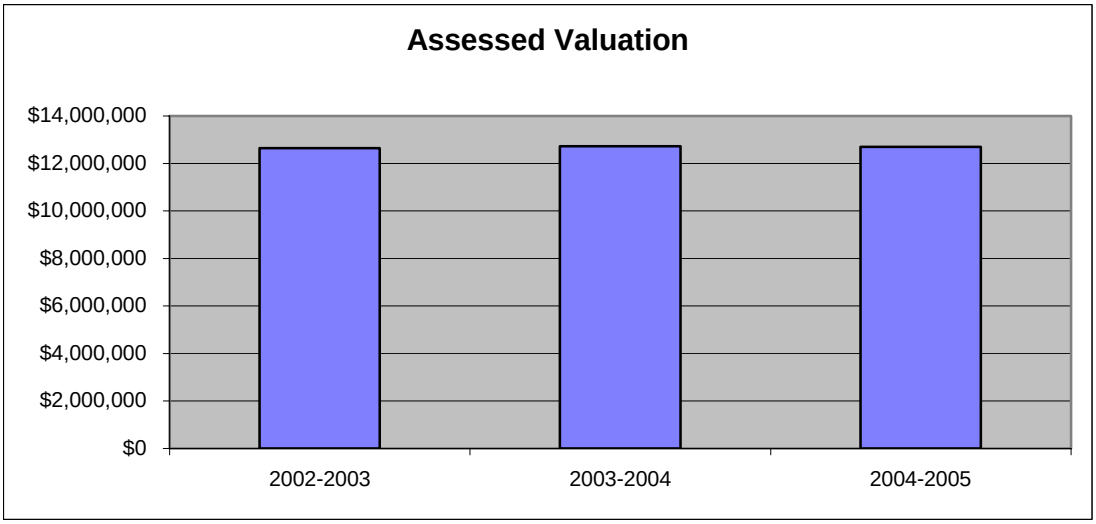
Miscellaneous Information
Mill Rates by Fund

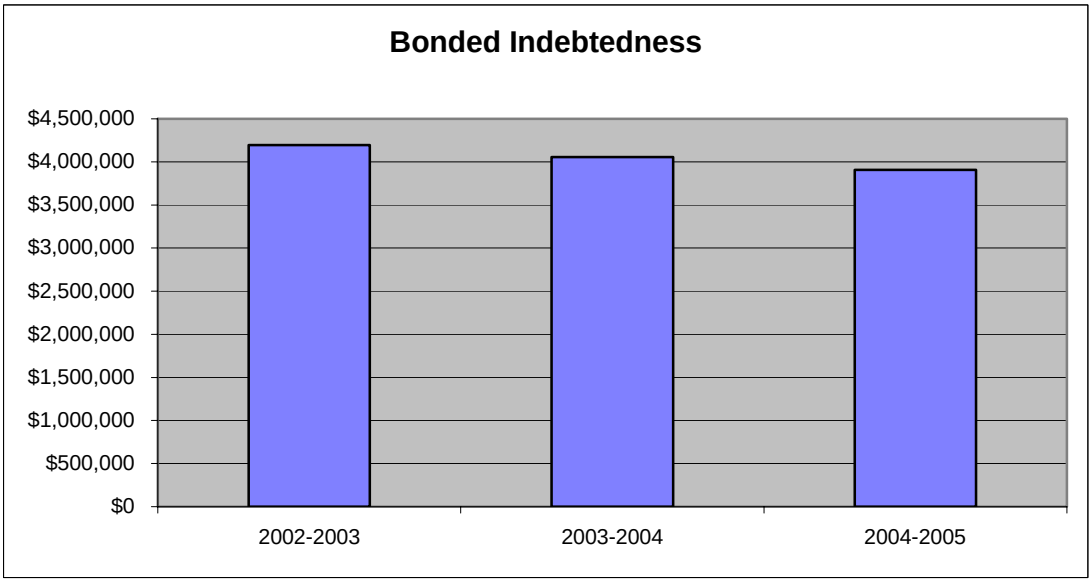
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	12.346	16.220	16.230
Adult Education	0.000	0.000	0.000
Capital Outlay	3.976	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.536	14.171	14.555
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	**50.858**	**50.391**	**50.785**
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	1.491	1.489	1.495
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.491**	**1.489**	**1.495**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$12,644,323	$12,724,914	$12,691,964
Bonded Indebtedness	4,195,000	4,055,000	3,905,000





USD# 462
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)	2.5	151,000	60,400	2.5	154,102	61,641	2.3	159,822	69,488
Teachers (Full Time)	28.5	1,142,561	40,090	28.0	1,106,723	39,526	29.5	1,142,305	38,722
Other Certified (Licensed) Personnel	2.0	72,242	36,121	2.3	72,487	31,516	2.3	85,134	37,015
Classified Personnel	18.9	401,421	21,239	18.4	457,781	24,879	18.4	475,105	25,821
Substitutes/Temporary Help	XXXXXXX	21,570	XXXXXXXXXXX	XXXXXXX	37,245	XXXXXXXXXXX	XXXXXXX	37,300	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