Budget at a Glance

2004 - 2005

CREST

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Summary of Total Expenditures By Function
(All Funds)

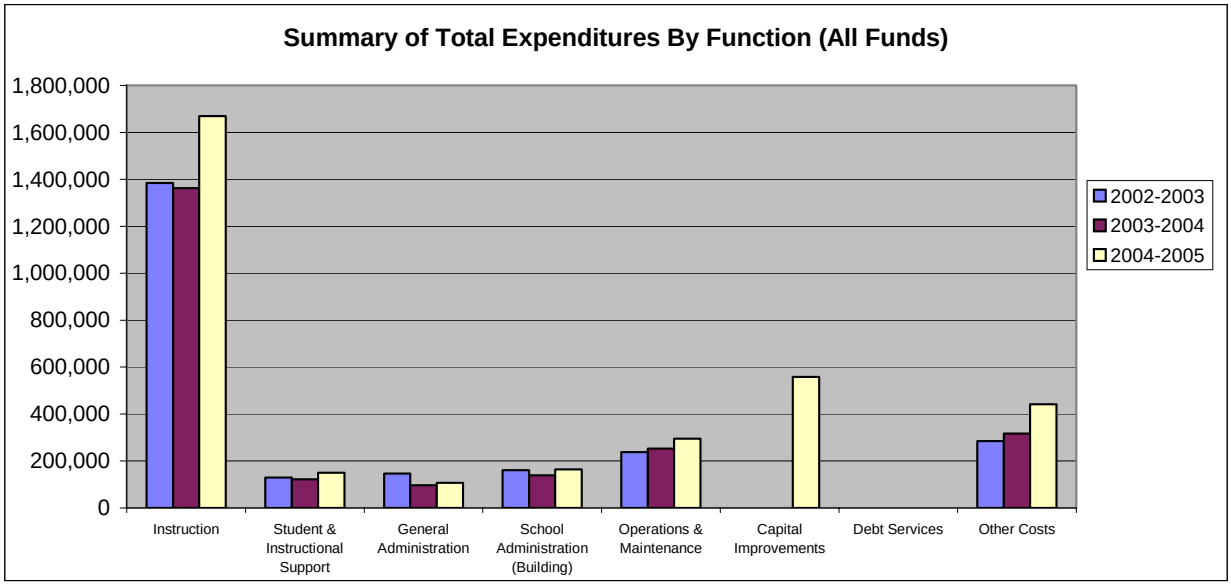
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,384,409	59%	1,362,862	59%	-2%	1,668,544	49%	22%
Student & Instructional Support	129,891	6%	122,224	5%	-6%	150,415	4%	23%
General Administration	147,374	6%	96,763	4%	-34%	106,990	3%	11%
School Administration (Building)	161,036	7%	139,053	6%	-14%	163,620	5%	18%
Operations & Maintenance	237,601	10%	253,322	11%	7%	294,743	9%	16%
Capital Improvements	0	0%	0	0%	0%	557,960	16%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	284,624	12%	317,212	14%	11%	442,183	13%	39%
Total Expenditures	2,344,935	100%	2,291,436	100%	-2%	3,384,455	100%	48%
Amount per Pupil	$9,232		$9,166		-1%	$12,676		38%

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.

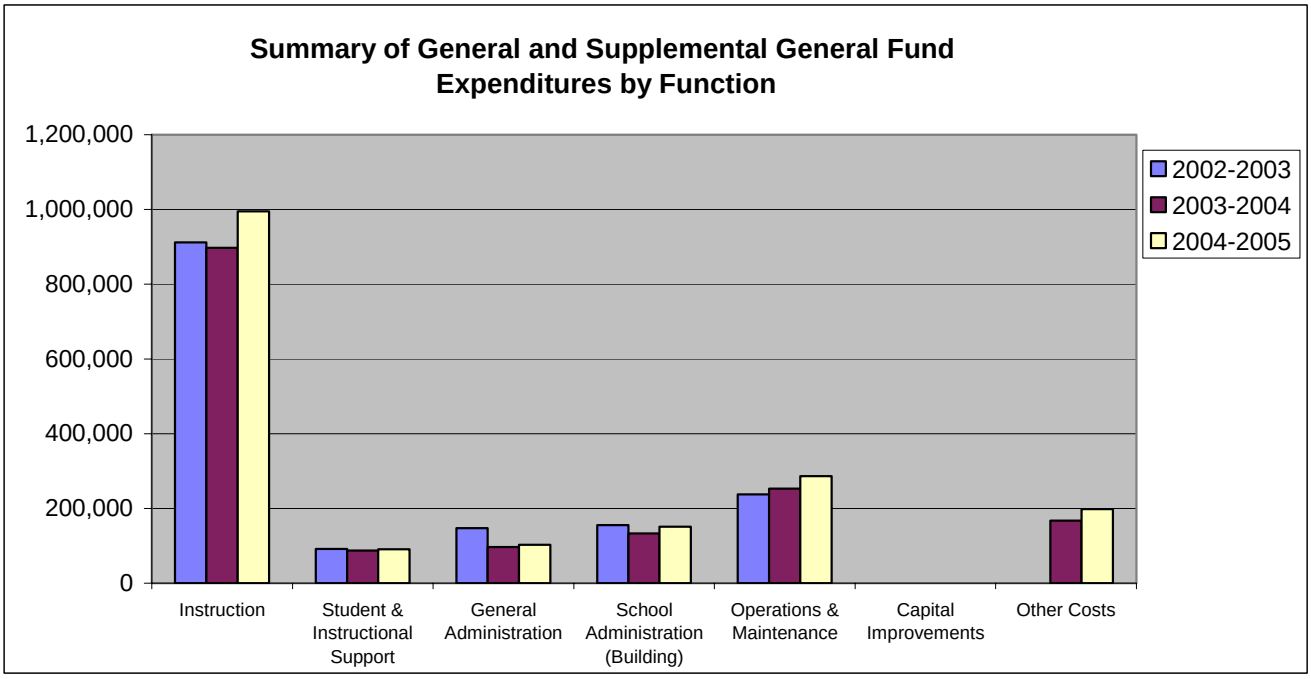
Further definition of what goes into each category:

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



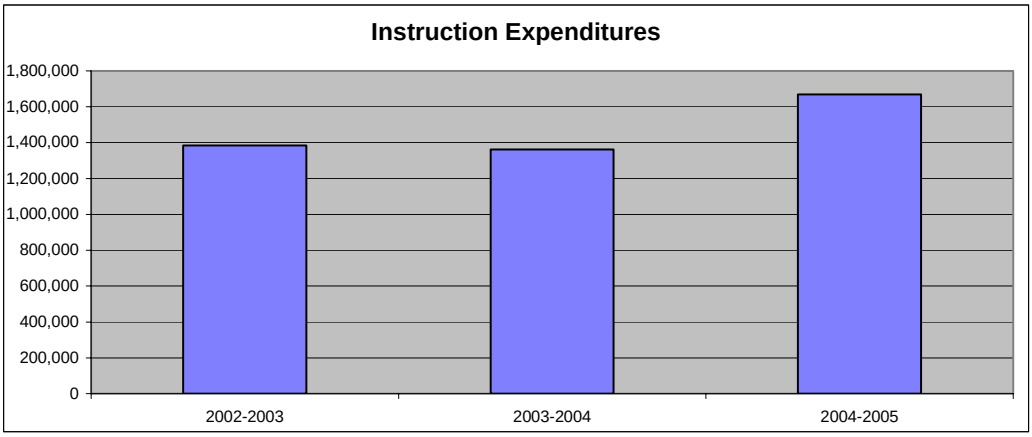
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	912,016	59%	897,417	55%	-2%	995,074	55%	11%
Student & Instructional Support	91,886	6%	87,438	5%	-5%	91,400	5%	5%
General Administration	147,374	10%	96,763	6%	-34%	103,000	6%	6%
School Administration (Building)	155,597	10%	133,614	8%	-14%	151,000	8%	13%
Operations & Maintenance	237,431	15%	253,108	15%	7%	286,500	16%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	166,991	10%	0%	198,600	11%	19%
Total Expenditures	1,544,304	100%	1,635,331	100%	6%	1,825,574	100%	12%
Amount per Pupil	$6,080		$6,541		8%	$6,837		5%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	802,616		754,617	-6%		825,074	9%
Federal Funds	93,852		92,807	-1%		88,500	-5%
Supplemental General	109,400		142,800	31%		170,000	19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	2,334		2,800	20%		14,500	418%
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	254,803		254,049	0%		390,798	54%
Technology Education	0						
Transportation	0						
Vocational Education	110,068		106,166	-4%		130,000	22%
Gifts/Grants	11,336		6,160	-46%		1,000	-84%
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						48,672	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		3,463	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	1,384,409		1,362,862	-2%		1,668,544	22%
Enrollment (FTE)*	254.0		250.0	-2%		267.0	7%
Amount per Pupil	5,450		5,451	0%		6,249	15%
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	1,384,409		1,362,862	-2%		1,668,544	22%



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.

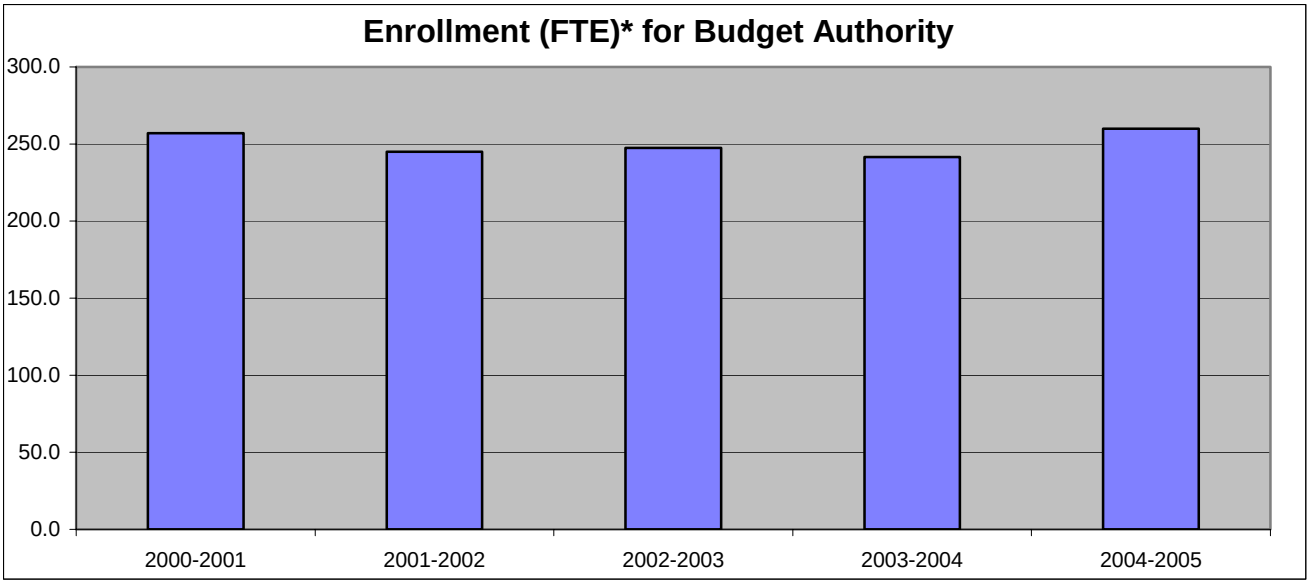
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

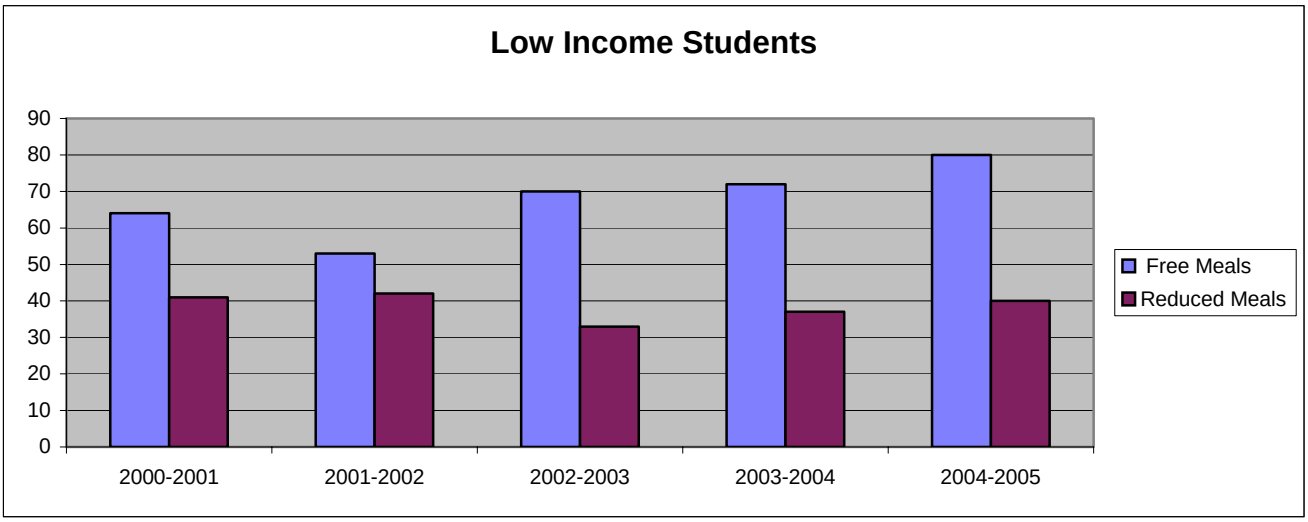
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,125,423	0	1,908,527	0		0	216,896
Supplemental General	170,000	3,389	43,928				122,683
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	557,960	544,960		0	8,000	0	5,000
Driver Training	17,158	13,762	1,596		0	0	1,800
Extraordinary School Program	0	0			0	0	0
Food Service	190,674	40,101	1,935	61,463	0	20,000	67,175
Professional Development	28,429	18,429	0	0	0	10,000	0
Parent Education Program	25,000	0	15,151	0	0	9,849	0
Summer School	0	0		0	0	0	0
Special Education	434,930	134,930	0	0	0	300,000	0
Vocational Education	130,000			0	0	130,000	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	1,000	0					1,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	79,791	0	79,791				
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	93,939	0	xxxxxxxxxxx	93,939	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,854,304	755,571	2,050,928	155,402	8,000	469,849	414,554
Less Transfers	469,849						
TOTAL Budget Expenditures	$3,384,455						

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)*	257.0	245.0	-5%	247.5	1%	241.5	-2%	260.0	8%
Number of Students - Free Meals	64	53	-17%	70	32%	72	3%	80	11%
Number of Students - Reduced Meals	41	42	2%	33	-21%	37	12%	40	8%

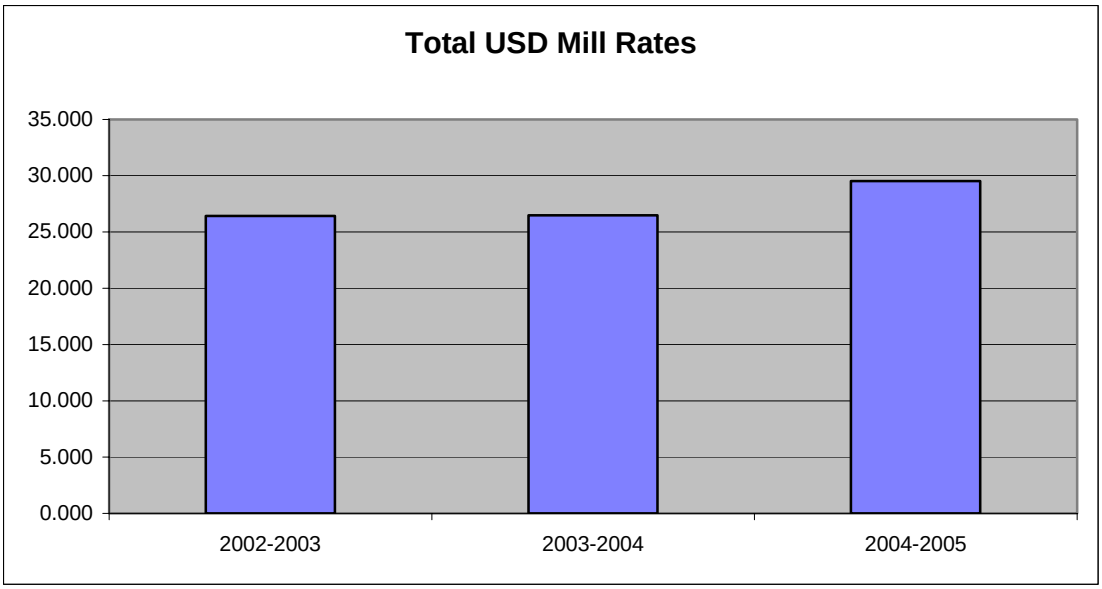




*FTE for state aid and budget authority purposes for general fund.

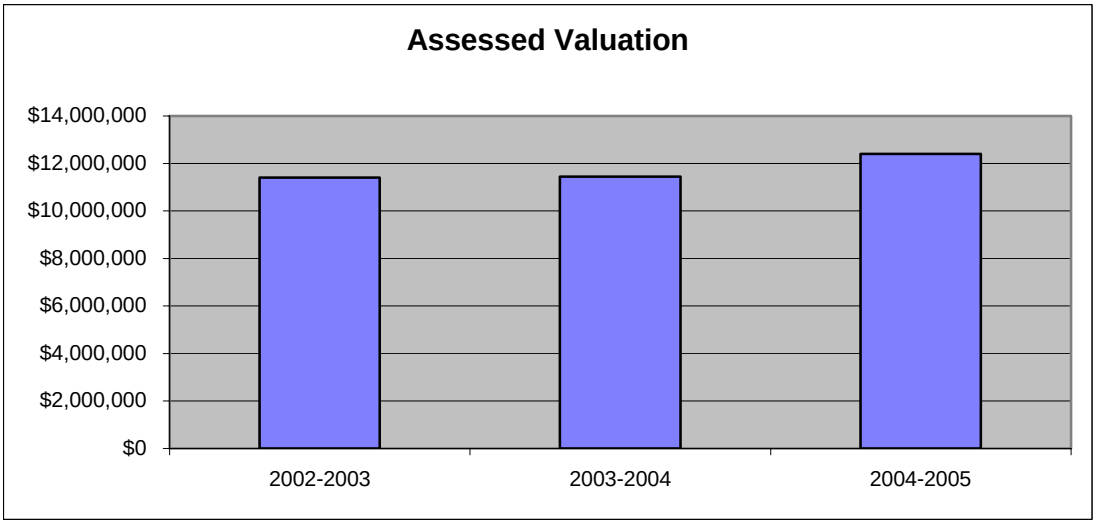
Miscellaneous Information
Mill Rates by Fund

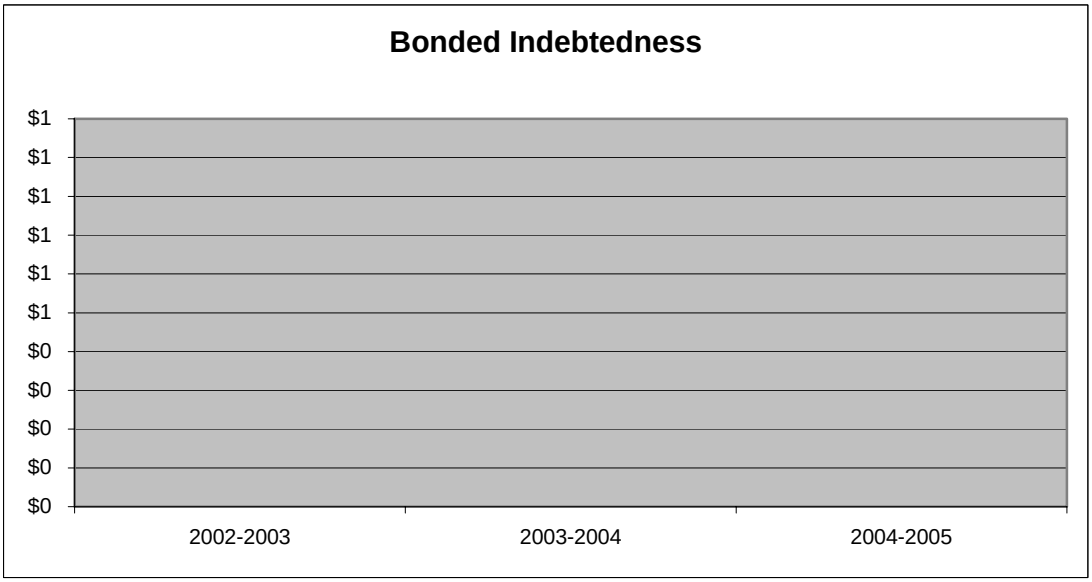
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	6.418	6.487	9.528
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**26.418**	**26.487**	**29.528**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$11,400,897	$11,445,135	$12,394,750
Bonded Indebtedness	0	0	0





USD# 479
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)	5.0	243,229	48,646	4.0	194,032	48,508	4.0	191,046	47,762
Teachers (Full Time)	22.0	845,394	38,427	22.0	862,571	39,208	22.0	819,252	37,239
Other Certified (Licensed) Personnel			0	0.5	22,059	22,059			0
Classified Personnel	12.6	350,540	27,821	11.9	327,223	27,498	11.9	286,130	24,045
Substitutes/Temporary Help	XXXXXXX	51,675	XXXXXXXXXXX	XXXXXXX	32,821	XXXXXXXXXXX	XXXXXXX	6,204	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