Budget at a Glance

2004 - 2005

USD 474

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)

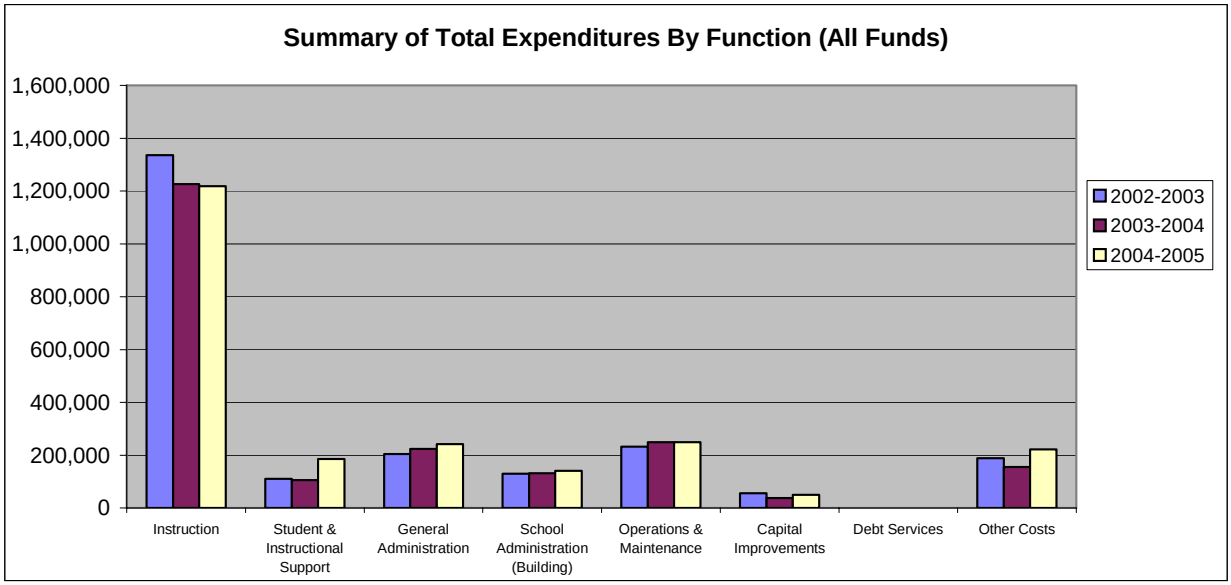
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,335,974	59%	1,226,461	58%	-8%	1,218,528	53%	-1%
Student & Instructional Support	110,192	5%	104,963	5%	-5%	185,190	8%	76%
General Administration	204,607	9%	223,693	11%	9%	242,125	10%	8%
School Administration (Building)	130,095	6%	131,320	6%	1%	140,975	6%	7%
Operations & Maintenance	232,199	10%	249,434	12%	7%	248,690	11%	0%
Capital Improvements	56,192	2%	37,449	2%	-33%	50,000	2%	34%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	187,954	8%	154,647	7%	-18%	221,602	10%	43%
Total Expenditures	2,257,213	100%	2,127,967	100%	-6%	2,307,110	100%	8%
Amount per Pupil	$13,192		$12,300		-7%	$13,413		9%

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.

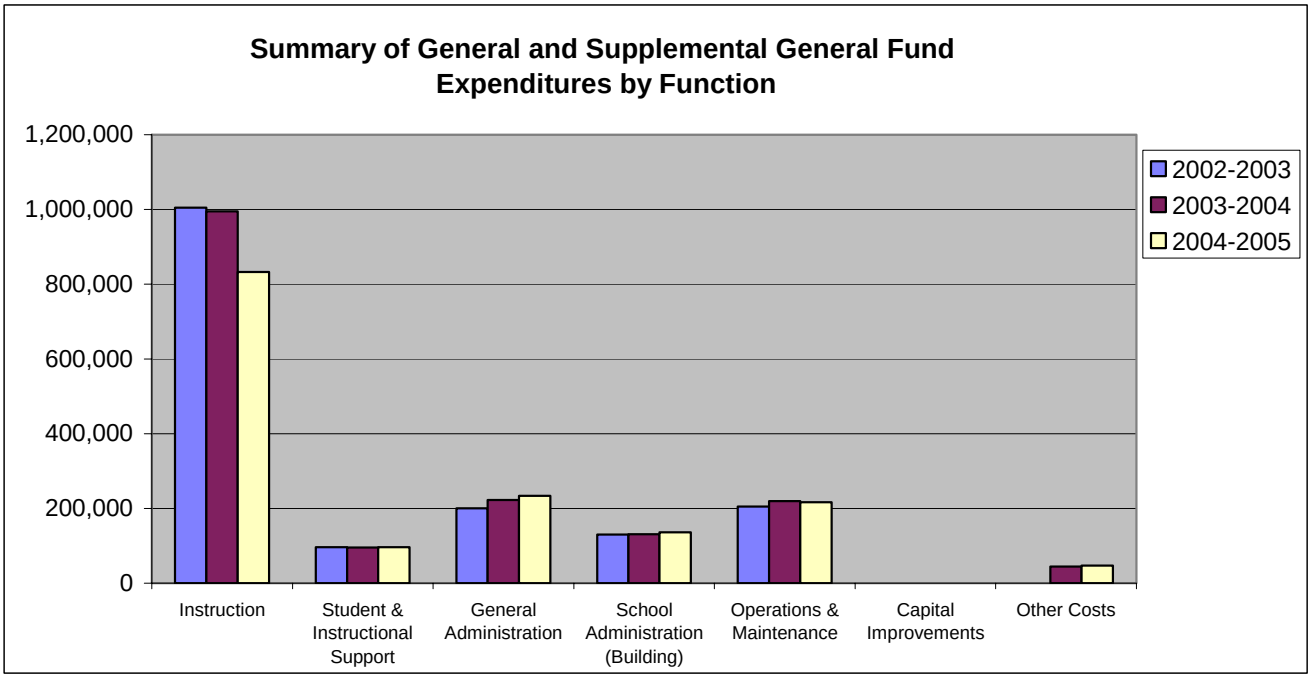
Further definition of what goes into each category:

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



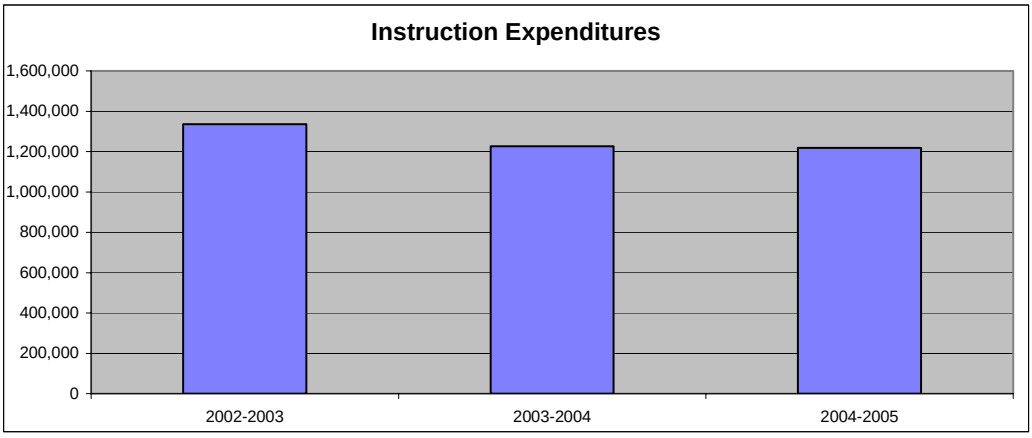
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,004,260	61%	995,262	58%	-1%	833,136	53%	-16%
Student & Instructional Support	95,979	6%	95,312	6%	-1%	96,225	6%	1%
General Administration	200,436	12%	223,030	13%	11%	234,000	15%	5%
School Administration (Building)	130,095	8%	131,320	8%	1%	136,450	9%	4%
Operations & Maintenance	204,981	13%	219,498	13%	7%	216,625	14%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	44,153	3%	0%	47,200	3%	7%
Total Expenditures	1,635,751	100%	1,708,575	100%	4%	1,563,636	100%	-8%
Amount per Pupil	$9,560		$9,876		3%	$9,091		-8%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	928,898		911,473	-2%		754,484	-17%
Federal Funds	60,482		63,993	6%		88,204	38%
Supplemental General	75,362		83,789	11%		78,652	-6%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	30,343		16,169	-47%		50,074	210%
Driver Education	3,478		3,457	-1%		5,534	60%
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	230,117		139,758	-39%		214,500	53%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
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%			
KPERS Spec. Ret. Contribution						27,080	
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,294		7,822	7%			
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	1,335,974		1,226,461	-8%		1,218,528	-1%
Enrollment (FTE)*	171.1		173.0	1%		172.0	-1%
Amount per Pupil	7,808		7,089	-9%		7,084	0%
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	1,335,974		1,226,461	-8%		1,218,528	-1%



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.

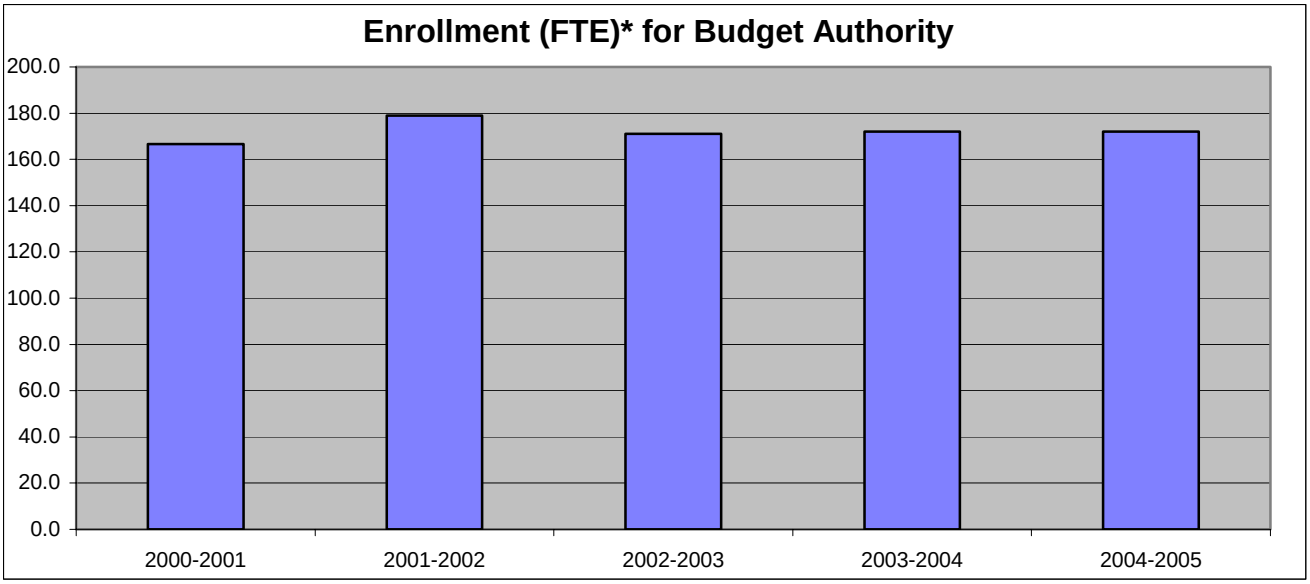
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

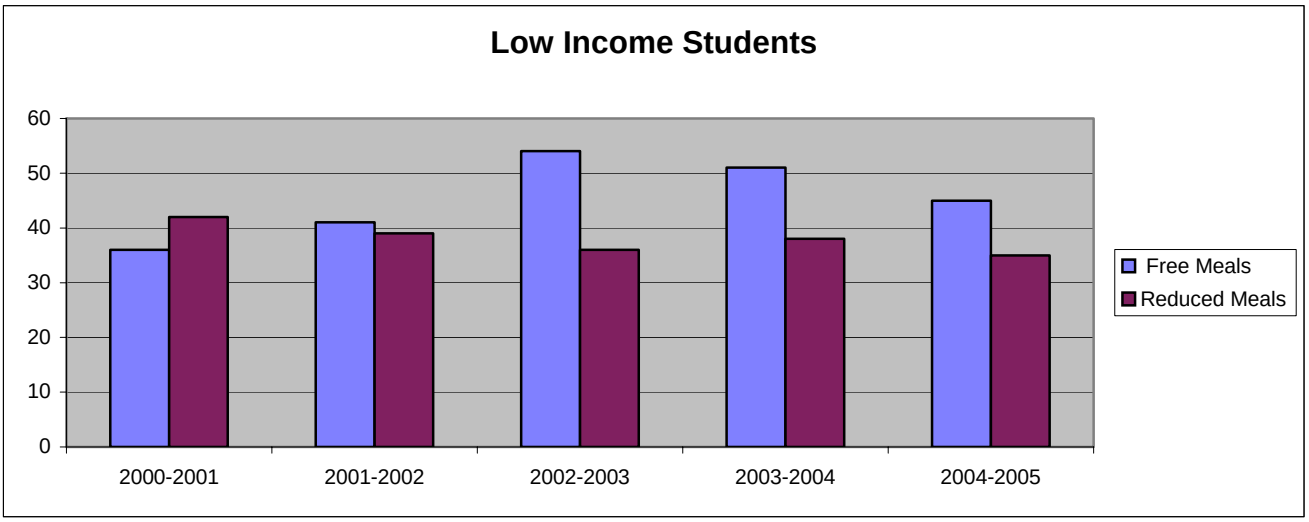
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,469,485	10,913	1,175,068	0		0	283,504
Supplemental General	310,000	35,000	0				275,000
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	210,074	94,280		0	7,500	0	108,294
Driver Training	6,534	4,026	1,008		0	1,500	0
Extraordinary School Program	0	0			0	0	0
Food Service	152,000	32,710	1,080	27,346	0	55,000	35,864
Professional Development	20,000	11,011	0	0	0	8,989	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	225,000	74,640	0	0	0	150,360	0
Vocational Education	0			0	0	0	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	41,662	0	41,662				
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	88,204	7,704	xxxxxxxxxxx	80,500	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,522,959	270,284	1,218,818	107,846	7,500	215,849	702,662
Less Transfers	215,849						
TOTAL Budget Expenditures	$2,307,110						

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)*	166.6	179.0	7%	171.1	-4%	172.0	1%	172.0	0%
Number of Students - Free Meals	36	41	14%	54	32%	51	-6%	45	-12%
Number of Students - Reduced Meals	42	39	-7%	36	-8%	38	6%	35	-8%

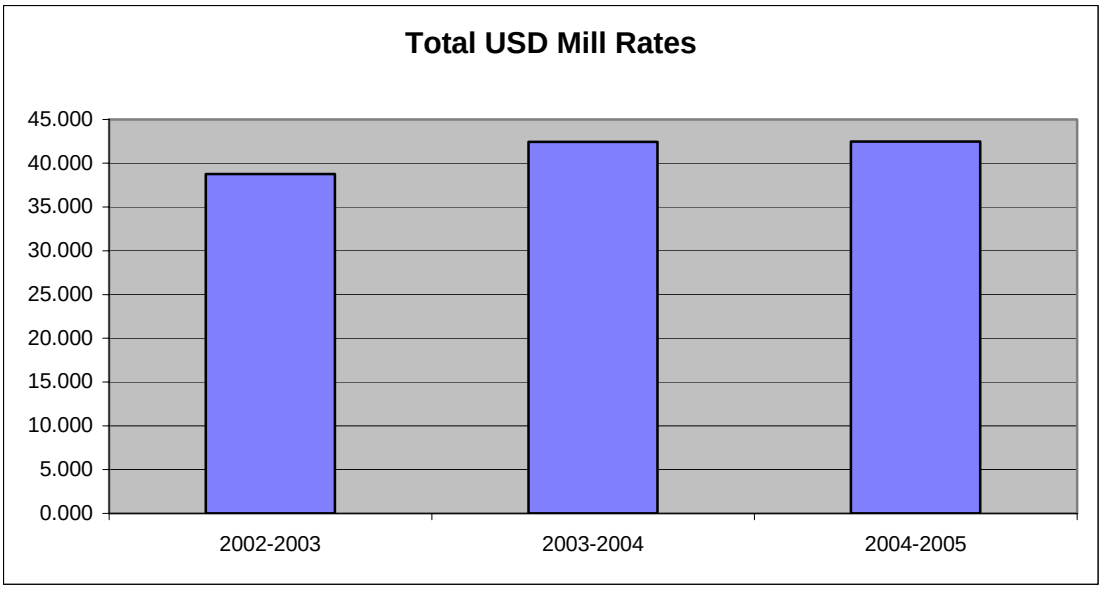




*FTE for state aid and budget authority purposes for general fund.

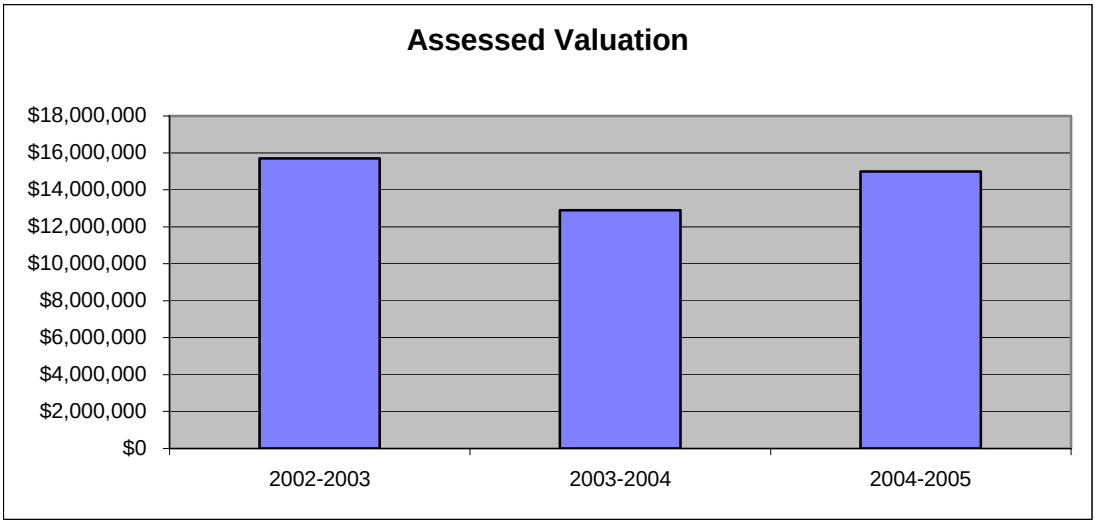
Miscellaneous Information
Mill Rates by Fund

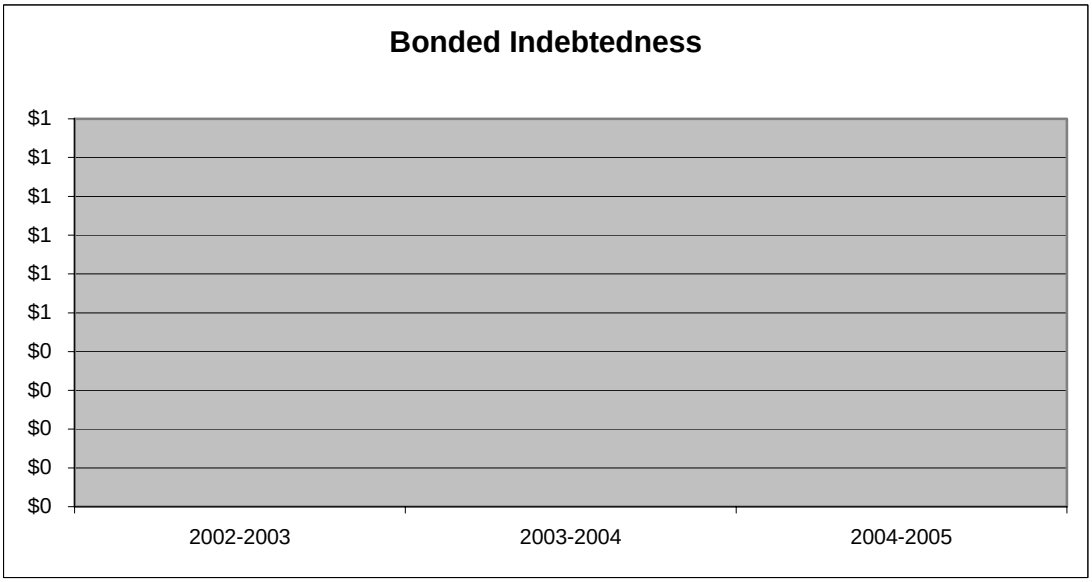
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	15.107	18.441	18.494
Adult Education	0.000	0.000	0.000
Capital Outlay	3.655	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**38.762**	**42.441**	**42.494**
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	2.000	1.974	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.000**	**1.974**	**2.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$15,695,735	$12,893,737	$14,980,748
Bonded Indebtedness	0	0	0





USD# 474
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)	2.0	121,500	60,750	2.0	123,800	61,900	2.0	126,982	63,491
Teachers (Full Time)	14.0	513,576	36,684	14.0	520,355	37,168	14.0	502,872	35,919
Other Certified (Licensed) Personnel	4.4	158,356	35,990	3.4	123,366	36,284	2.9	107,647	37,120
Classified Personnel	14.1	253,897	18,007	11.8	231,669	19,633	11.6	220,672	19,023
Substitutes/Temporary Help	XXXXXXX	13,204	XXXXXXXXXXX	XXXXXXX	14,515	XXXXXXXXXXX	XXXXXXX	15,625	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