Budget Profile
2003-2004

Shawnee Mission School District

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- Supplemental Information for Tables in *Summary of Expenditures*
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- Summary of Expenditures (Sumexpen.xls)

2003-2004 Budget General Information
USD #: 512

Introduction

The Shawnee Mission School District is the largest of the six Johnson County school districts with a 2002-03 enrollment of more than 29,000. It occupies about 72 square miles in suburban Johnson County and has a national reputation for educational excellence that is fostered by the community's dedication to its schools. For the 2003-04 school year, students will enter our 38 elementary, 7 middle schools and 5 high schools. In addition to the school buildings, six support facilities exist to provide operational and educational services.

The school district offers a number of innovative programs and strong academic focus for students in grades K-12, including an alternative education program to meet the needs of secondary students who are not successful in the traditional school setting. The student-teacher ratio for the 2002-03 school year in grades K-6 was 17.3; in grades 7-12, the ratio was 18.7. Our 3,640 teachers, administrators and classified staff help create a positive learning environment where students consistently score above the state and national average on standardized tests, and Shawnee Mission schools have a graduation rate of more than 90 percent.

Board Members

Position 1, North Area	Susan Metsker
Position 2, East Area	Donna Bysfield
Position 3, South Area	Gerry Ray
Position 4, West Area	Craig K. Denny, PhD
Position 5, Northwest Area	Gregg Amos
Position 6, At Large	Cynthia Neighbor
Position 7, At Large	Larry Winn III

Key Staff

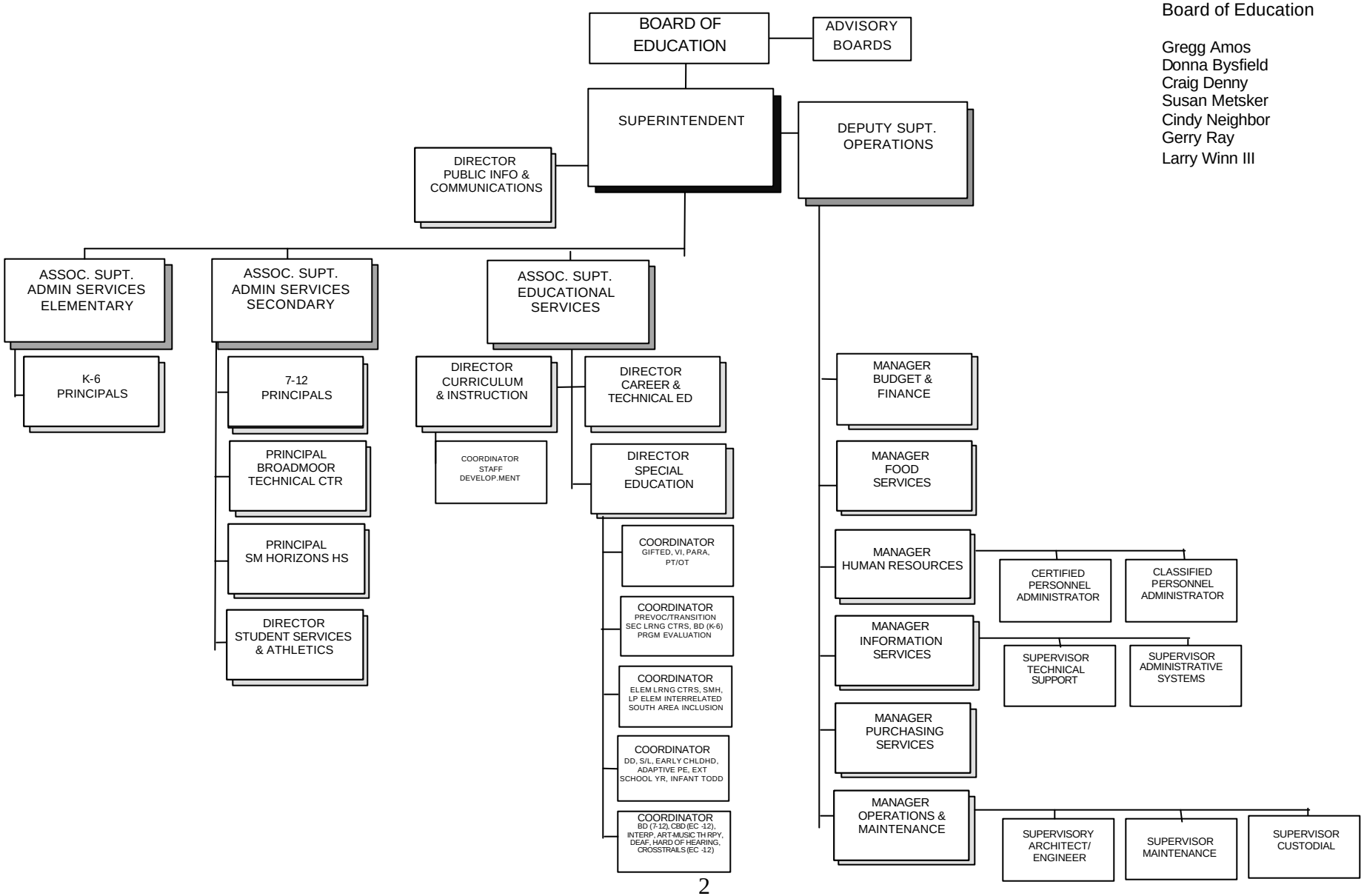
Superintendent: Dr. Marjorie P. Kaplan
Deputy Superintendent for Operations: Robert DiPierro
Associate Superintendent Elementary Education: Bill Frick
Associate Superintendent Secondary Education: Dr. Gene Johnson
Associate Superintendent Educational Services: Cyndee Anderson
Manager of Budget and Finance: Tim Rooney
Director of Curriculum and Instruction: Betsy Degen
Manager of Human Resources: Rob Winter
Manager of Operations and Maintenance: Bruce Kracl
Manager of Information Services: Richard Cavallaro

SHAWNEE MISSION SCHOOL DISTRICT
Organization Chart/Administrators
2003-2004

7/1/03

Board of Education

Gregg Amos
Donna Bysfield
Craig Denny
Susan Metsker
Cindy Neighbor
Gerry Ray
Larry Winn III



The District's Accomplishments and Challenges

Accomplishments:

Test scores: For the 2001-02 school year, students taking the ACT earned a composite score of 23.6, while students taking the SAT earned 595 on the math portion and 599 on the verbal. For the 2002-03 school year, third-graders taking the ITBS scored at the 99th percentile and sixth-graders scored at the 94th percentile. Eighth-grade students taking the ITED scored at the 95th percentile, and twelfth-graders scored at the 87th percentile.

Graduation rates: For the 2001-02 school year, the graduation rate for the Shawnee Mission School District was 91.5 percent.

Honors and Accomplishments:

- Thirty-four students were named National Merit Finalists
- Two seniors earned a perfect score on either the ACT or SAT
- One student was named a Presidential Scholar by the Commission on Presidential Scholars
- Twenty-two students were named Governor's Scholars
- Eighty students were named AP scholars
- One administrator was named Kansas PTA Outstanding Educator of the Year
- One school won the John Herklotz Award from the National Association of Secondary School Principals for outstanding contributions to democratic participation.

Challenges:

The greatest challenge facing the Shawnee Mission School District is school funding. The state of Kansas funds schools on a per pupil basis. Shawnee Mission is a mature district with few areas of new growth remaining, and it is experiencing declining enrollment which equates to a reduction in funding. Declining enrollment coupled with no increase in the base state aid per pupil results in less budget authority in the general and supplemental general funds. Although funding for education was discussed in the 2003 legislative session, so far no action has been taken that will solve the current funding crisis.

To continue to offer the high level of educational programs and to attract and retain quality teachers, the Shawnee Mission School District is working to develop an alternative to the state's funding formula. Unlike the current plan, the proposed plan does not impose an expenditure limit but allows districts to establish their own mill rates according to the needs of each school district. Members of the district have been sharing this plan with legislators, school district representatives, members of educational organizations, and patron groups across the state in an effort to obtain feedback and build support for the plan. The district will continue to look for improvements to state financing of education that will allow for equal educational opportunities for all students in Kansas while providing suitable funding for public schools as required by the state constitution.

Budget Considerations for 2003-04

In developing the 2003-04 budget, significant issues and considerations impact the final budget. The following outline those issues impacting this budget:

- A decrease of 328.1 full time equivalent students.
- The base state aid per pupil will remain at $3,863.
- A decrease of the special education reimbursement rate from $19,715 to $19,285.
- An additional $5.8 million in resources will be available for operations due to the sales tax grant.
- A salary increase of 3% for all salary schedules.
- A decrease of 88.25 certified staff and 17.51 administrative/classified staff. Although the student-teacher ratio increased slightly, teacher staffing was done within the current staffing guidelines.
- An increase in the district's share of health insurance of $45 per month per participating employee.

Budget Development Process

The normal budget development process in Shawnee Mission spans eleven months. In recent years, the process has included the additional step of working with district stakeholders to identify reductions in the budget. This is necessary because district revenue has not kept pace with rising costs. The results of the committee's work were presented to the board in January and patrons from across the district were invited to provide feedback.

The following chart shows some of the other key budget tasks that are performed each year.

Budget requests made by departments.	October
Projected enrollment finalized.	October
Tentative revenue projections made. Accurate revenue estimates cannot be made until the legislature completes its work in May.	December
Cabinet reviews and adjusts preliminary budget.	December
Negotiations for teacher salary and benefits begin.	February
Staffing allocations made.	February
Preliminary quotes are received for health insurance benefits and rates.	April
Workshop is held with board and public to review capital and debt retirement funds.	April
Agreements are finalized for other large expenditures (e.g. other lines of insurance, student transportation, etc.).	May
Workshop is held with board and public to review all other funds.	May
Budget hearing notice published in newspaper.	July
Public hearing on budget.	August
Board adopts budget.	August
Budget certified to county and state.	August

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

   The 2003-04 expenditure budget is expected to increase by 4% above the 2002-03 actual. Of this total, capital improvements increased by 112%. This is due to the planned reconstruction of the Ray Marsh elementary school site.

   The line item labeled "other cost" increased by 9%. The $2 million difference is attributable to the food service expenditures. During the 2002-03 school year, several positions were unfilled and therefore had no actual cost associated with them. The budget for 2003-04 includes a cost associated with those positions.

   After adjusting the total expenditures for these two factors, the remaining budget decreased by $1.2 million or 0.6%. This reflects the net effect of the following:

   - 3% increase for all staff.
   - Increased cost for all lines of insurance, including health insurance.
   - Increased cost for student transportation.
   - Other budget reductions totaling $6.7 million.

   The 13% increase in general administration is primarily attributable to a lower cost in 2002-03 for legal and election costs.

2. Summary of General Fund Expenditures by Function

   Operating expenditures can be charged to the general or supplemental general fund. It is sometime necessary to change the fund where certain expenditures are charged. Therefore, explanation of changes will be discussed in the summary of General and Supplemental General funds.

3. Summary of Supplemental General Fund Expenditures by Function

   Operating expenditures can be charged to the general or supplemental general fund. It is sometime necessary to change the fund where certain expenditures are charged. Therefore, explanation of changes will be discussed in the summary of General and Supplemental General funds.

4. Summary of General and Supplemental General Fund Expenditures by Function

   Student and instructional support decreased by 44%. This is because the expenditures for the librarians and nurses were charged to the sales tax grant. The line item for "other costs" increased by 35%. In compliance with a new state law, the student transportation fund is no longer used and the expenditures for 2003-04 will be charged to the general fund.

   The change in general administration was discussed above. The decreases in the other line items are due to budget reductions.

5. Summary of Special Education Fund by Function

   The special education fund includes federal funds for Title VIB, infant toddler, social services grant and the Heartley Center. These funds increased $1 million above the 2002-03 amount accounting for much of the 5% overall increase in the special education fund.

6. Instruction Expenditures (1000)

   Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, other locations such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Also, it may be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or clerks, which assist in the instructional process.

   Instructional expenditures decreased by 1%. This is primarily due to budget reductions and staffing adjustments for fewer students.

7. Student and Instructional Support Expenditures (2100 & 2200)

   Support services provide administrative, technical and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

   2100-Activities designed to assess and improve the well being of students and to supplement the teaching process. These include social workers, counselors, nurses, psychology, speech pathology, and audiology.

   2200-Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These include librarian staff, media services, and staff development.

   Student and instructional expenditures also decreased by 1% overall. As mentioned previously, the nurse and librarian expenditure is shown in the "Gifts/Grants" fund in 2003-04.

8. General Administration Expenditures (2300)

   Activities concerned with establishing and administering policy for operating the district. These include the Board of Education budget, election services, legal services, superintendent, associate superintendents, and their staff.

   As mentioned previously, the 13% increase was primarily due to lower 2002-03 costs for legal and election costs.

9. School Administration Expenditures (2400)

   Activities concerned with overall administrative responsibility for a school. These include the principals, associate principals and their staff.

The school administration cost increase of 3%. This is primarily due to the pay increase for all staff members.

10. Operations and Maintenance Expenditures (2600)

    Activities concerned with keeping the physical plant open, comfortable, and safe for use. Also, keeping the grounds, buildings, and equipment in effective working condition and state of repair. These would include maintenance, custodial, grounds, utilities, and security.

    Budget reductions for custodial staff resulted in a 1% reduction in this category.

11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

    Other cost are activities concerned with paying, transporting, exchanging, and maintaining goods for the district.

    2500-Activities concerned with fiscal services, budget services, payroll, purchasing, warehouse, printing, and internal audit.

    2700-Activities concerned with student transportation.

    2800-Activities which support each of the other instructional and supporting services programs. These include communication staff, data processing services, and testing services.

    3000-Activities concerned with food service operation.

    As mentioned previously, the 9% increase in other costs was primarily due to position vacancies in food service.

12. Capital Improvements (4000)

    Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

    The reconstruction of Ray Marsh elementary school caused this category to increase 112%.

13. Debt Services (5000)

    5100-Servicing the debt of the district, including payments of both principal and interest.

    5200-Transfers.

    The expenditures for this fund remained relatively constant.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

    Under the school finance act, the general and supplemental general fund balances ($1.9 million) will be the first source of funds used to support the budgetary limit for 2003-04.

These balances occur due to an increase in the collection rate above what was budgeted. These balances do not increase the amount available to the district.

For operating purposes, the district has $8.2 million of balances that are retained in the special education fund. By adjusting the amount of transfer to various funds, these balances become available for any operating purpose. Additionally, the district retains $5.6 million in a contingency reserve fund for unanticipated expenditure increases or revenue shortfalls.

The balances ($6.1 million) in federal funds, drivers training, extraordinary school, food service, summer school, and gifts are restricted for those purposes and cannot be transferred into operations.

The capital outlay fund balance of $9.5 million includes approximately $8 million that was reserved from a 1994 bond issue and will be used for the reconstruction of the Ray Marsh elementary school.

The $5.9 million balance in the debt service fund is used to make payment to bond issuers for the October installment.

15. Reserve Funds Unencumbered Cash Balance

The district self-insures its workers compensation risk. The district must maintain a balance to pay for the cost of ongoing claims. These costs include medical treatments, hospitalization and indemnity payments for reported claims and reserves for claims that may have incurred, but are not yet reported.

16. Other Information - FTE

As the bar chart depicts, FTE for budget authority has steadily decreased. This decrease coupled with no increase in the base state aid per pupil, results in a decrease in general and supplemental general fund budget authority.

17. Miscellaneous Information Mill Rates by Fund

Shawnee Mission School District has the lowest mill levy of the Johnson County school districts. The tax levy on a $200,000 home is approximately $823. The mill rate is 4.471 lower than the prior year saving an owner of a $200,000 home $103.

18. Other Information – Assessed Valuation and Bonded Indebtedness

Assessed valuation increased 3.2%. Bond indebtedness is scheduled to be retired in 2019-20.

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: 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.

SMSD Website Information Available

http://www.smsd.org/

- Parents & Patrons
- Schools
- Students
- Faculty & Staff
- Employment
- Contact Us

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

Summary of Total Expenditures By Function
(All Funds)

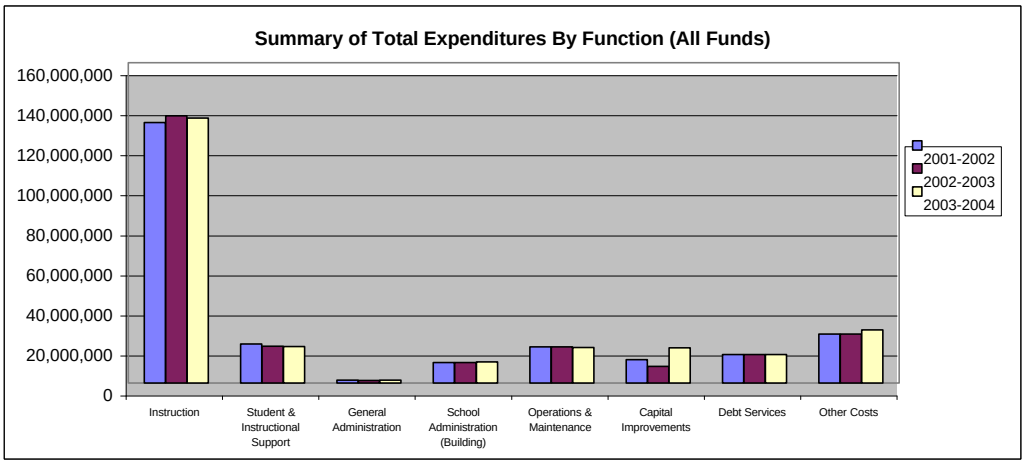
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	130,072,640	57%	133,545,697	58%	3%	132,306,121	55%	-1%
Student & Instructional Support	19,431,016	8%	18,447,732	8%	-5%	18,270,314	8%	-1%
General Administration	1,438,623	1%	1,311,684	1%	-9%	1,484,935	1%	13%
School Administration (Building)	10,191,530	4%	10,165,980	4%	0%	10,479,870	4%	3%
Operations & Maintenance	18,012,195	8%	18,053,109	8%	0%	17,818,967	7%	-1%
Capital Improvements	11,651,943	5%	8,305,561	4%	-29%	17,648,035	7%	112%
Debt Services	14,173,410	6%	14,161,083	6%	0%	14,162,584	6%	0%
Other Costs	24,385,658	11%	24,454,074	11%	0%	26,558,194	11%	9%
Total Expenditures	229,357,015	100%	228,444,920	100%	0%	238,729,020	100%	5%

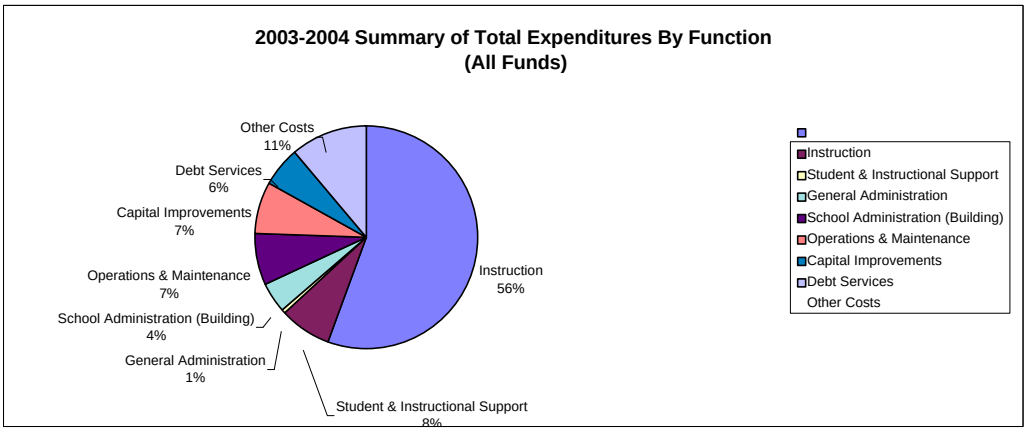
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & 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

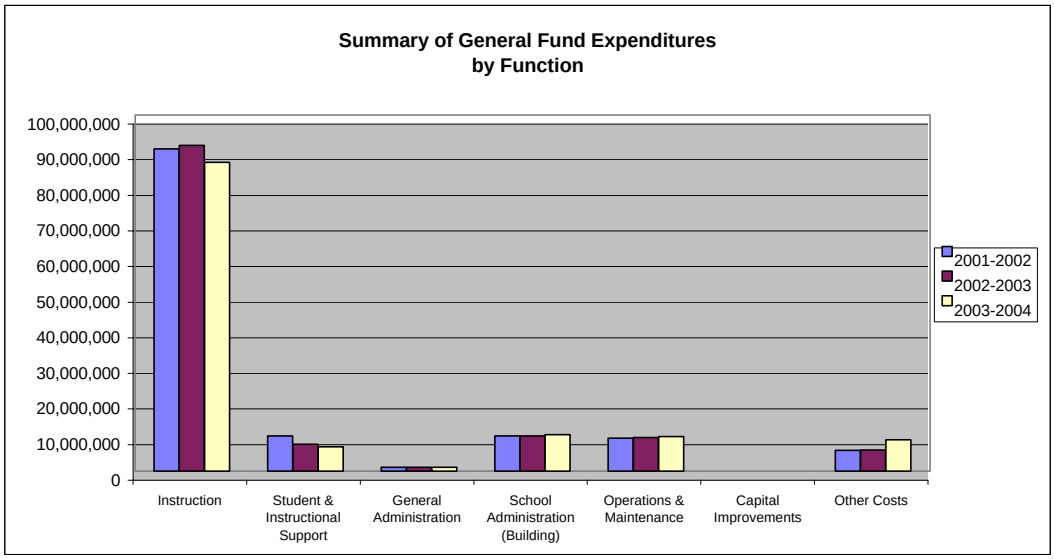


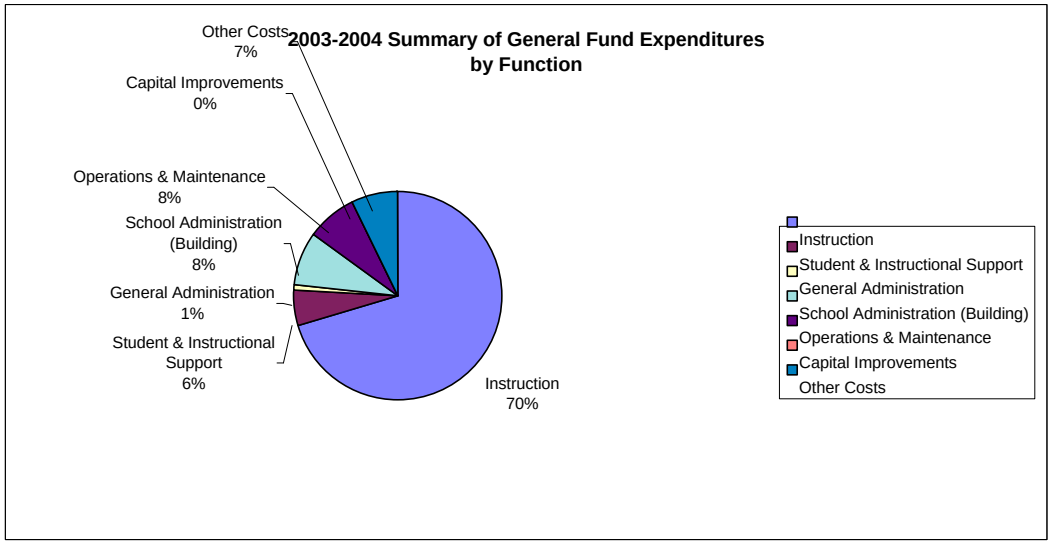


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	90,464,048	72%	91,502,047	73%	1%	86,735,951	70%	-5%
Student & Instructional Support	9,856,035	8%	7,564,403	6%	-23%	6,870,494	6%	-9%
General Administration	1,121,054	1%	1,070,336	1%	-5%	1,085,361	1%	1%
School Administration (Building)	9,924,367	8%	9,925,679	8%	0%	10,221,182	8%	3%
Operations & Maintenance	9,257,440	7%	9,438,471	8%	2%	9,664,674	8%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,834,871	5%	5,957,430	5%	2%	8,825,873	7%	48%
Total Expenditures	126,457,815	100%	125,458,366	100%	-1%	123,403,535	100%	-2%
Amount per Pupil	$4,322		$4,366		1%	$4,344		-1%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

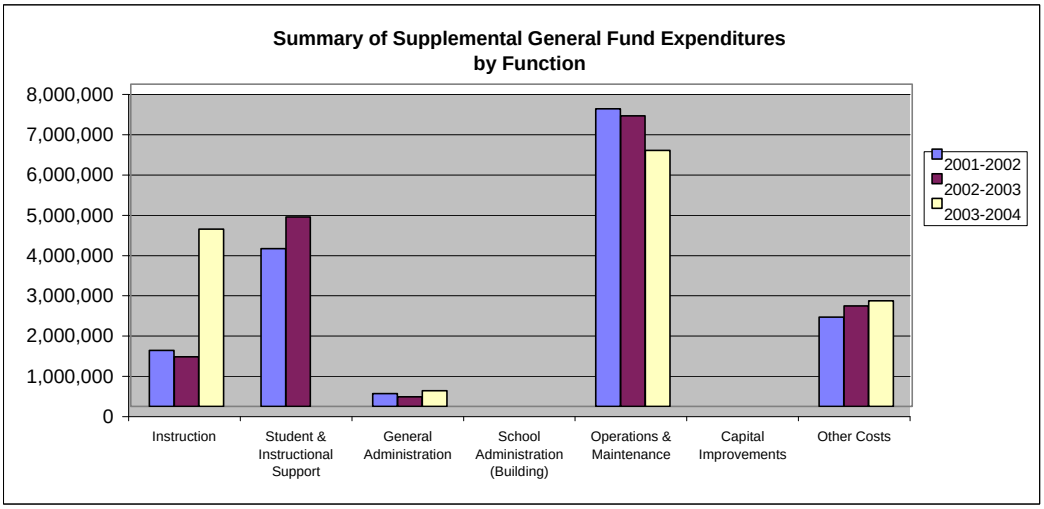


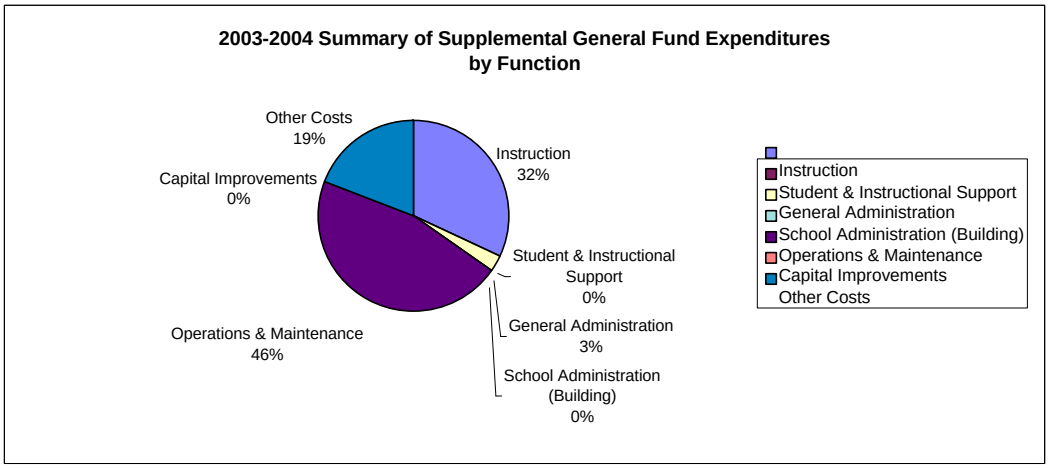


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,386,415	9%	1,234,858	8%	-11%	4,402,798	32%	257%
Student & Instructional Support	3,914,990	26%	4,702,854	30%	20%	0	0%	-100%
General Administration	313,925	2%	241,348	2%	-23%	391,733	3%	62%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	7,391,044	49%	7,212,900	45%	-2%	6,352,910	46%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,219,643	15%	2,494,102	16%	12%	2,622,020	19%	5%
Total Expenditures	15,226,017	100%	15,886,062	100%	4%	13,769,461	100%	-13%
Amount per Pupil	$520		$553		6%	$485		-12%

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.





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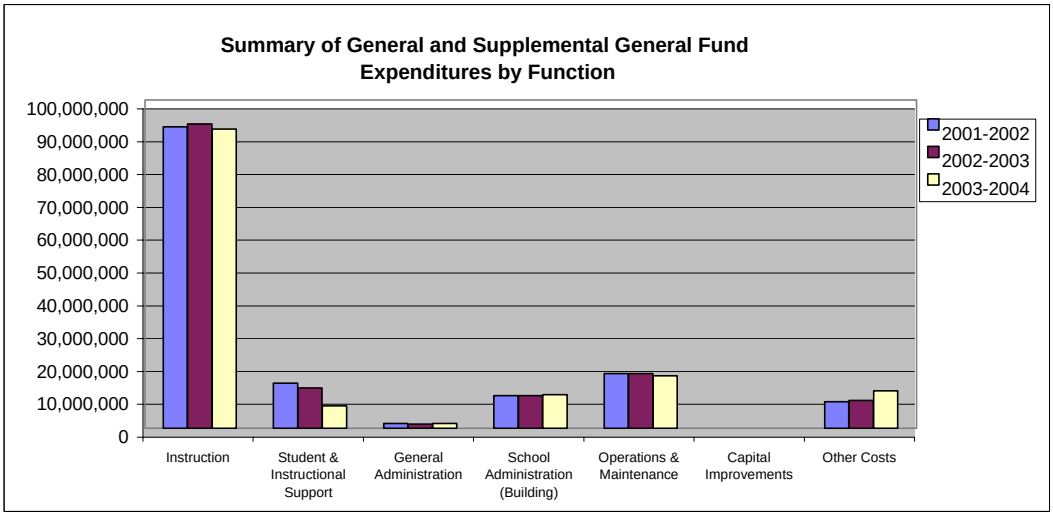
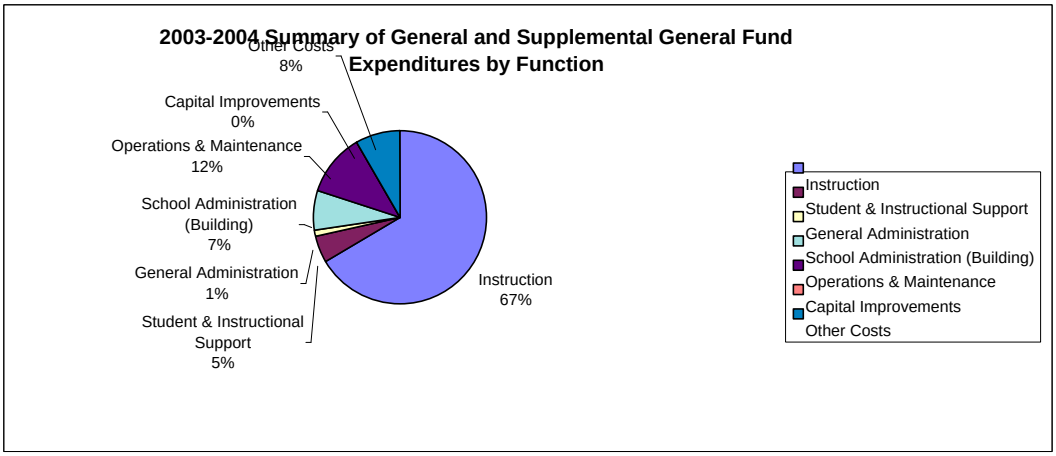
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	91,850,463	65%	92,736,905	66%	1%	91,138,749	66%	-2%
Student & Instructional Support	13,771,025	10%	12,267,257	9%	-11%	6,870,494	5%	-44%
General Administration	1,434,979	1%	1,311,684	1%	-9%	1,477,094	1%	13%
School Administration (Building)	9,924,367	7%	9,925,679	7%	0%	10,221,182	7%	3%
Operations & Maintenance	16,648,484	12%	16,651,371	12%	0%	16,017,584	12%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	8,054,514	6%	8,451,532	6%	5%	11,447,893	8%	35%
Total Expenditures	141,683,832	100%	141,344,428	100%	0%	137,172,996	100%	-3%
Amount per Pupil	$4,843		$4,919		2%	$4,829		-2%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

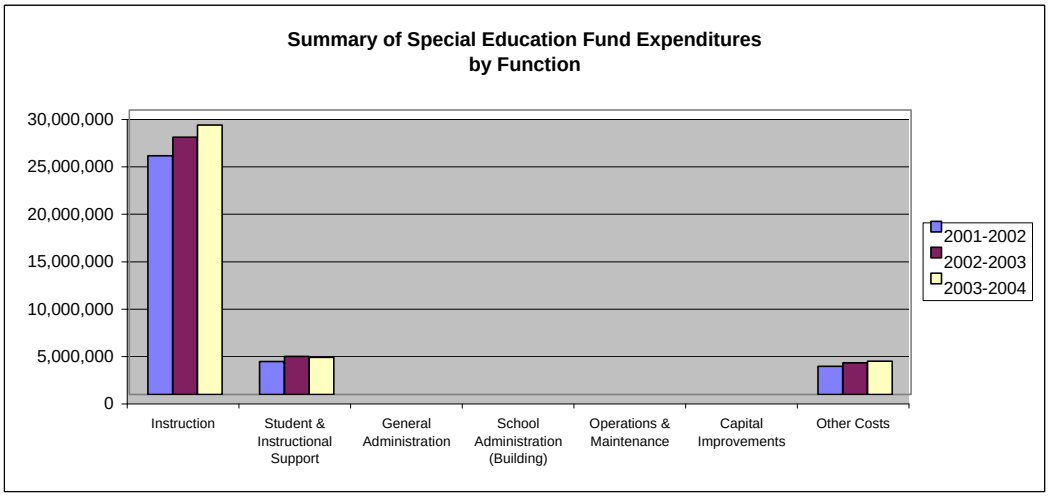


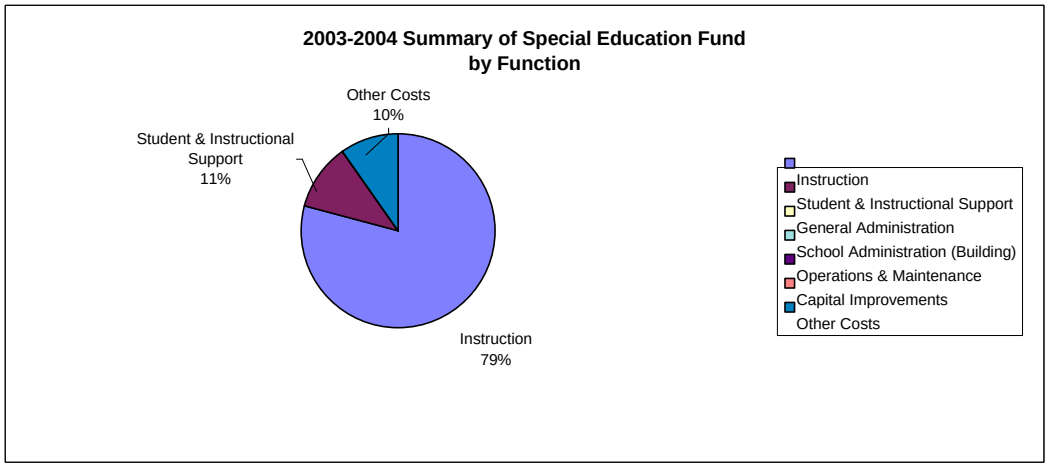


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	25,185,820	80%	27,130,833	79%	8%	28,401,121	79%	5%
Student & Instructional Support	3,460,583	11%	4,022,062	12%	16%	3,927,180	11%	-2%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	11,947	0%	0	0%	-100%	0	0%	0%
Operations & Maintenance	10,754	0%	16,146	0%	50%	16,146	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,982,571	9%	3,333,928	10%	12%	3,495,554	10%	5%
Total Expenditures	31,651,675	100%	34,502,969	100%	9%	35,840,001	100%	4%
Amount per Pupil	$1,082		$1,201		11%	$1,262		5%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

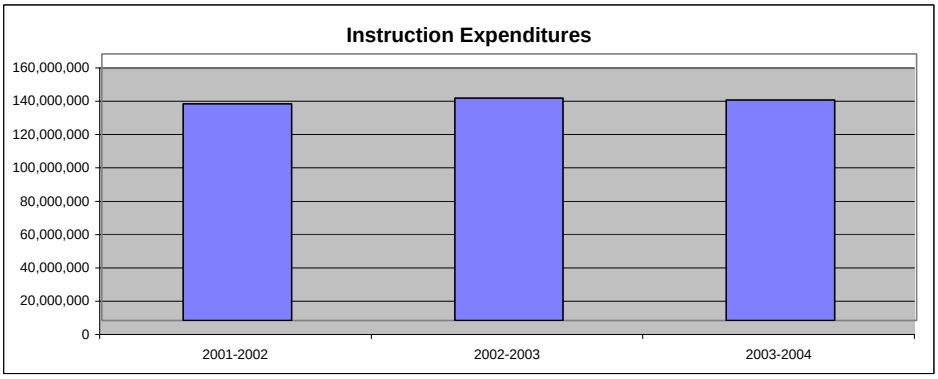


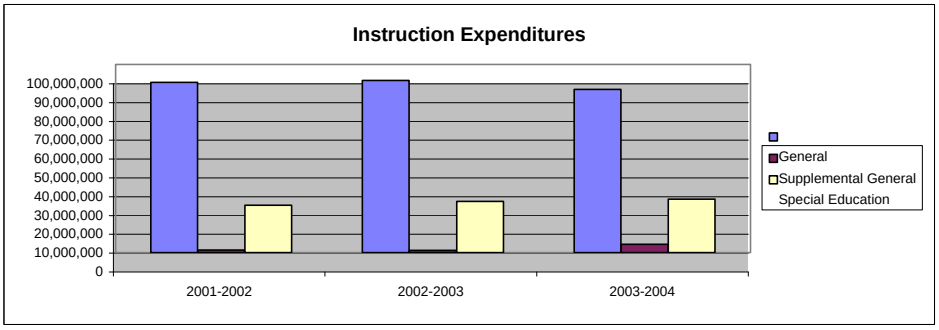


USD# 512

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	90,464,048		91,502,047	1%		86,735,951	-5%
Federal Funds	2,050,769		2,911,848	42%		3,583,364	23%
Supplemental General	1,386,415		1,234,858	-11%		4,402,798	257%
Bilingual Education	804,217		902,450	12%		1,040,211	15%
Capital Outlay	5,225,167		3,890,110	-26%		3,896,696	0%
Driver Education	33,244		18,954	-43%		39,025	106%
Extraordinary School Program	38,262		37,927	-1%		58,162	53%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	605,624		555,184	-8%		614,698	11%
Special Education	25,185,820		27,130,833	8%		28,401,121	5%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	2,743,718		2,979,189	9%		3,084,677	4%
Gifts/Grants	156,444		364,275	133%		422,985	16%
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	1,373,407		2,014,086	47%			
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	130,067,135		133,541,761	3%		132,279,688	-1%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	4,446		4,648	5%		4,657	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	5,505		3,936	-29%		26,433	572%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	130,072,640		133,545,697	3%		132,306,121	-1%





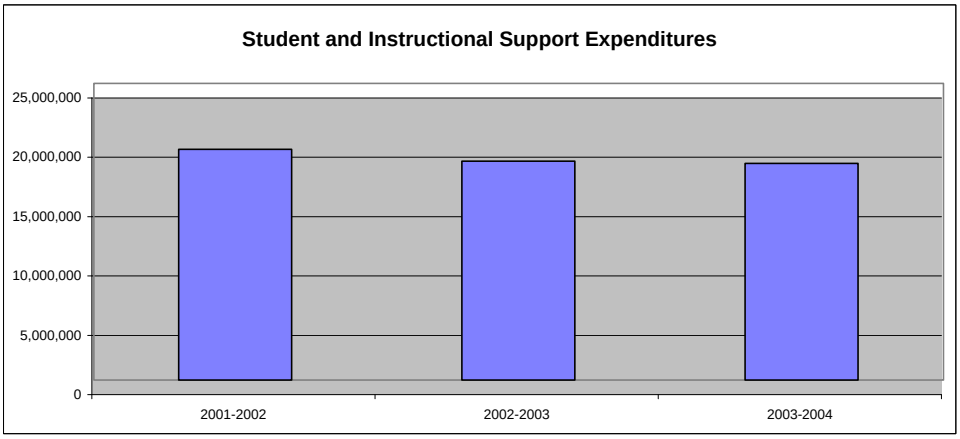
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	9,856,035		7,564,403	-23%		6,870,494	-9%
Federal Funds	413,478		220,267	-47%		350,481	59%
Supplemental General	3,914,990		4,702,854	20%		0	-100%
Bilingual Education	61,780		66,104	7%		68,965	4%
Capital Outlay	340,678		273,949	-20%		249,392	-9%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	449,163		440,312	-2%		464,805	6%
Parent Education Program	354,433		390,369	10%		424,647	9%
Summer School	17,108		9,287	-46%		9,299	0%
Special Education	3,460,583		4,022,062	16%		3,927,180	-2%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	202,018		222,083	10%		235,890	6%
Gifts/Grants	155,547		309,153	99%		5,669,161	1734%
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	205,203		226,889	11%			
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	19,431,016		18,447,732	-5%		18,270,314	-1%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	664		642	-3%		643	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	19,431,016		18,447,732	-5%		18,270,314	-1%
Amount per Pupil	$664		$642	-3%		$643	0%



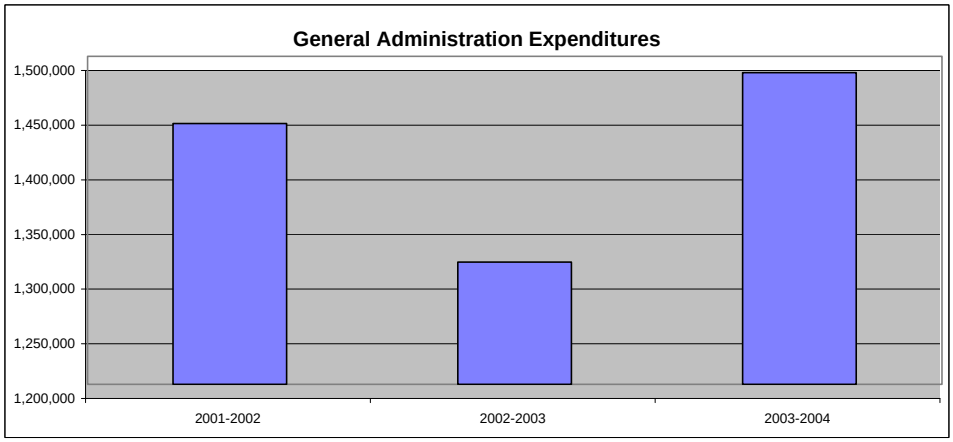
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,121,054		1,070,336	-5%		1,085,361	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	313,925		241,348	-23%		391,733	62%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,644		0	-100%		0	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		7,841	0%
Special Liability Expense	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		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	1,438,623		1,311,684	-9%		1,484,935	13%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	49		46	-7%		52	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	1,438,623		1,311,684	-9%		1,484,935	13%



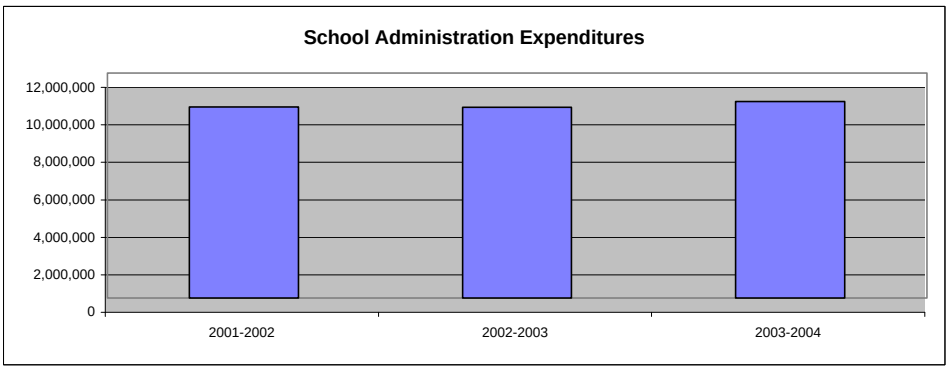
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	9,924,367		9,925,679	0%		10,221,182	3%
Federal Funds	21,160		12,315	-42%		8,112	-34%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	76,202		77,004	1%		91,268	19%
Special Education	11,947		0	-100%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	157,854		150,982	-4%		159,308	6%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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		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	10,191,530		10,165,980	0%		10,479,870	3%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	348		354	2%		369	4%
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	10,191,530		10,165,980	0%		10,479,870	3%



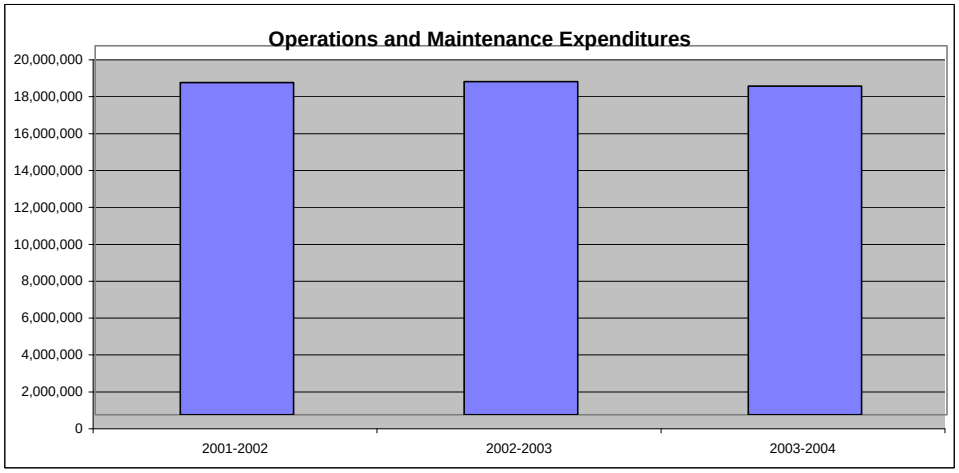
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	9,257,440		9,438,471	2%		9,664,674	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	7,391,044		7,212,900	-2%		6,352,910	-12%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	476,628		376,316	-21%		395,632	5%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	696,962		825,445	18%		820,166	-1%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	50,775		50,584	0%		52,000	3%
Special Education	10,754		16,146	50%		16,146	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	128,592		133,247	4%		136,673	3%
Gifts/Grants	0		0	0%		380,766	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		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	18,012,195		18,053,109	0%		17,818,967	-1%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	616		628	2%		627	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	18,012,195		18,053,109	0%		17,818,967	-1%



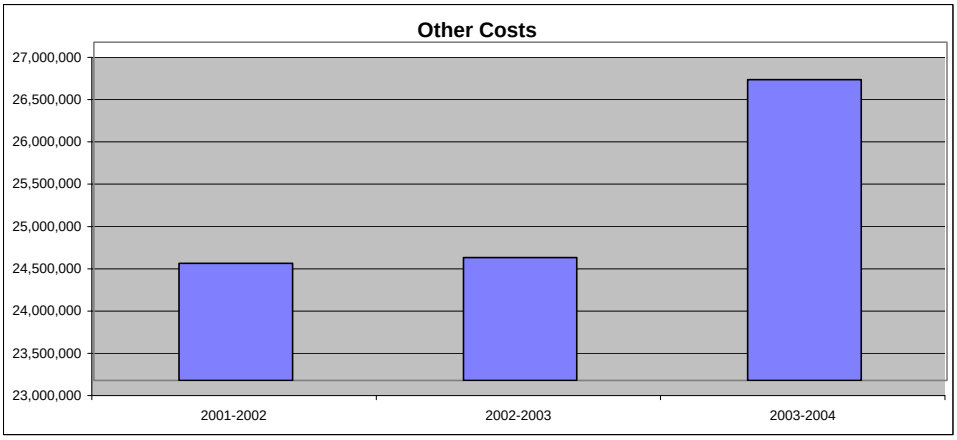
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

Other Costs
(2500, 2800 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	5,834,871		5,957,430	2%		8,825,873	48%
Federal Funds	2,163		2,593	20%		15,000	478%
Supplemental General	2,219,643		2,494,102	12%		2,622,020	5%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,040,648		1,174,707	-42%		823,567	-30%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	8,640,362		8,691,856	1%		10,707,587	23%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	2,982,571		3,333,928	12%		3,495,554	5%
Technology Education	0		0	0%			
Transportation	2,601,155		2,673,776	3%			
Vocational Education	64,245		67,596	5%		68,468	1%
Gifts/Grants	0		58,086	0%		125	-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%			
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	24,385,658		24,454,074	0%		26,558,194	9%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	833		851	2%		935	10%
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	24,385,658		24,454,074	0%		26,558,194	9%



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.

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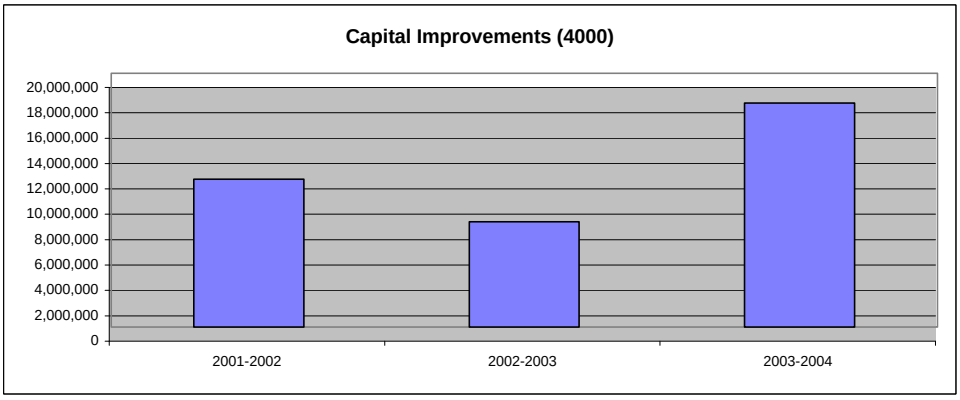
Capital Improvements Expenditures (4000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	11,193,811		7,858,288	-30%		17,123,035	118%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	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%			
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	458,132		447,273	-2%		525,000	17%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	11,651,943		8,305,561	-29%		17,648,035	112%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	398		289	-27%		621	115%
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	11,651,943		8,305,561	-29%		17,648,035	112%



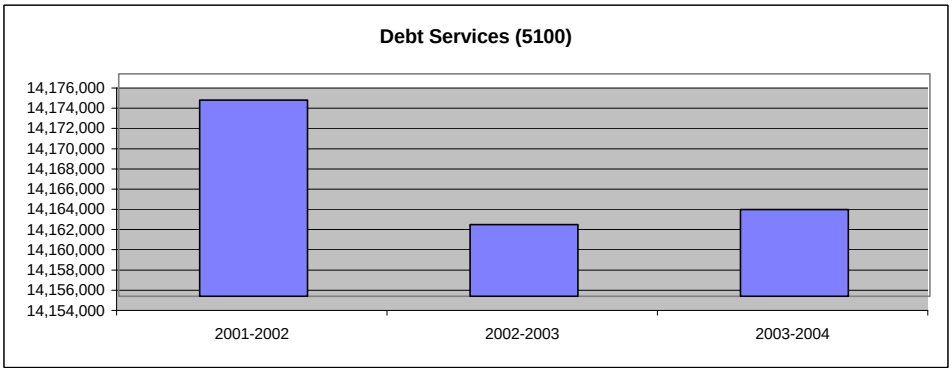
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Debt Services Expenditures (5100)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	14,173,410		14,161,083	0%		14,162,584	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	14,173,410		14,161,083	0%		14,162,584	0%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	484		493	2%		499	1%
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	14,173,410		14,161,083	0%		14,162,584	0%



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.

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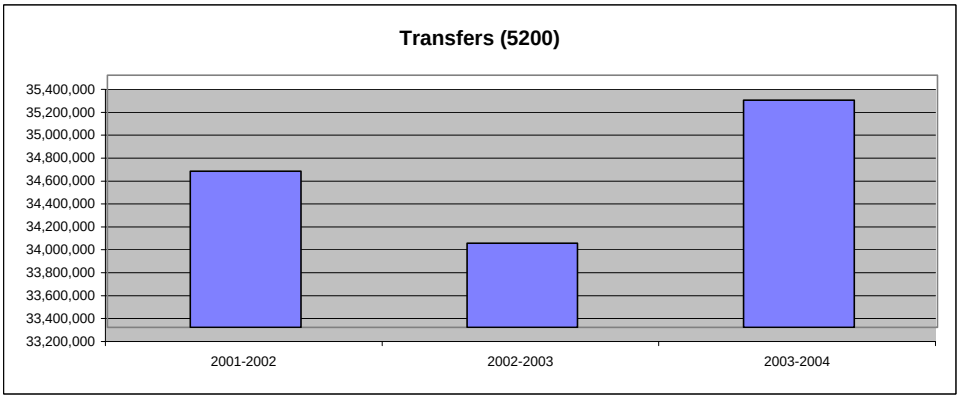
Transfers (5200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	14,550,434		14,784,414	2%		14,481,614	-2%
Federal Funds	0		0	0%		0	0%
Supplemental General	20,013,139		19,150,286	-4%		20,701,826	8%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%			
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	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%			
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	34,563,573		33,934,700	-2%		35,183,440	4%
Enrollment (FTE)*	29,257.0		28,734.1	-2%		28,406.0	-1%
Amount per Pupil	1,181		1,181	0%		1,239	5%
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	34,563,573		33,934,700	-2%		35,183,440	4%



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.

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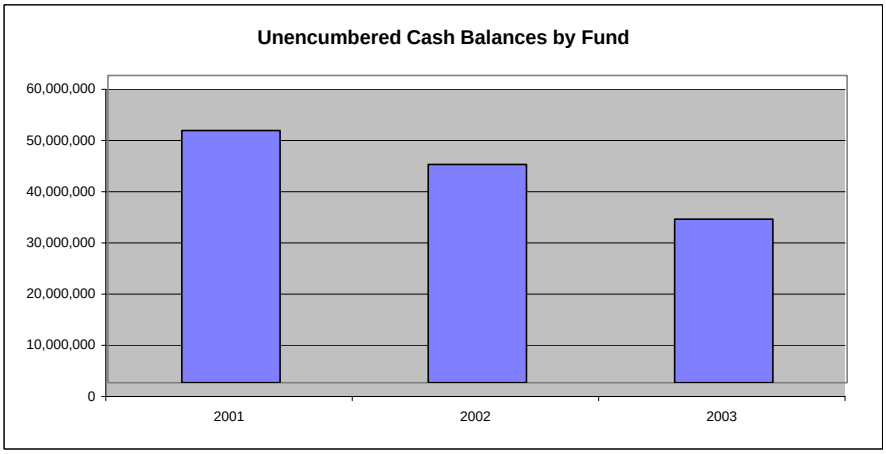
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	78,897	45,530	45,883
Federal Funds	262,677	534,222	686,746
Supplemental General	710,907	22,286	1,899,501
Bilingual Education	0	0	0
Capital Outlay	15,355,421	9,465,497	9,543,610
Driver Training	102,089	99,042	114,134
Extraordinary School Program	12,895	4,423	21,063
Food Service	3,250,410	3,004,073	2,801,189
Professional Development	0	0	0
Parent Education Program	0	0	0
Summer School	780,564	700,713	675,342
Special Education	8,592,363	10,395,617	8,272,452
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	417,432	702,804	1,769,338
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	2,917,994	2,256,221	
Contingency Reserve	4,864,864	5,638,052	
Text Book & Student Material	1,872,539	2,260,671	
Bond & Interest 1	9,945,940	7,418,403	5,918,082
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	55,520	25,680	113,361
Temporary Note	0	0	0
SUBTOTAL	49,220,512	42,573,234	31,860,701
Enrollment (FTE)*	29,257.0	28,734.1	28,406.0
Amount per Pupil	1,682	1,482	1,122
Adult Education	0	0	0
Adult Supplemental Education	51,436	45,931	47,336
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	49,271,948	42,619,165	31,908,037



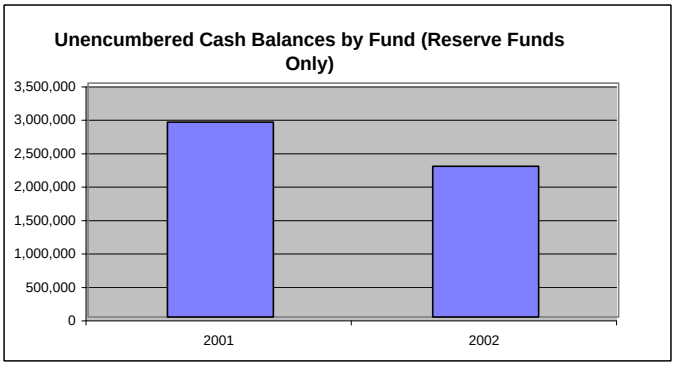
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2001	July 1, 2002
Special Reserve	2,917,994	2,256,221
TOTAL OTHER	2,917,994	2,256,221
Amount per Pupil	$100	$79



*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

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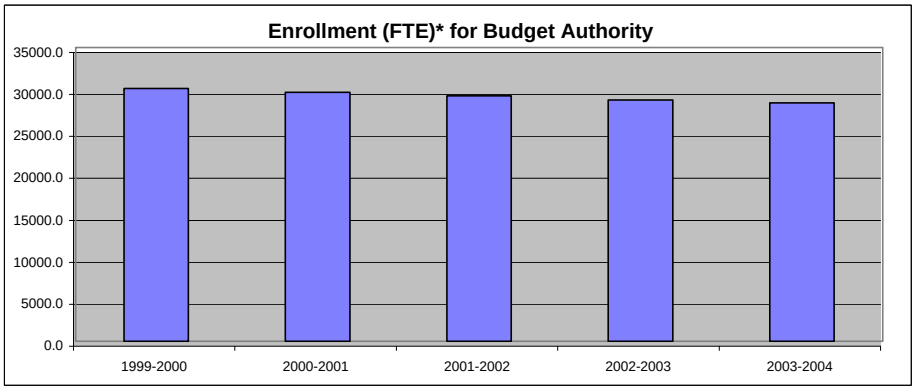
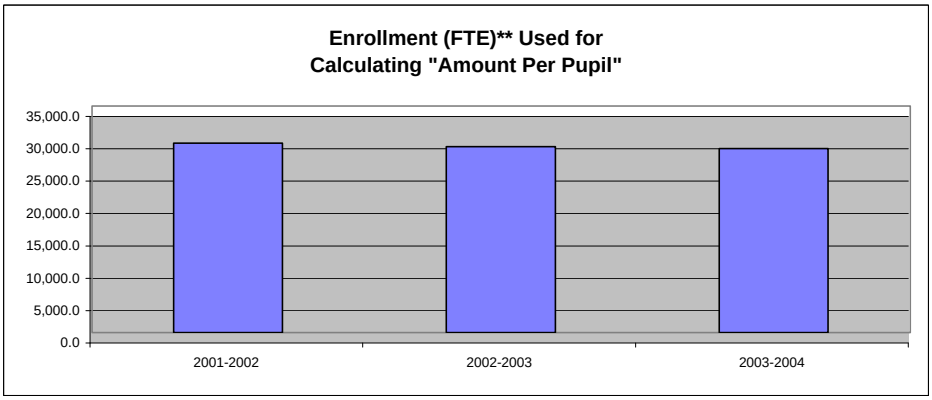
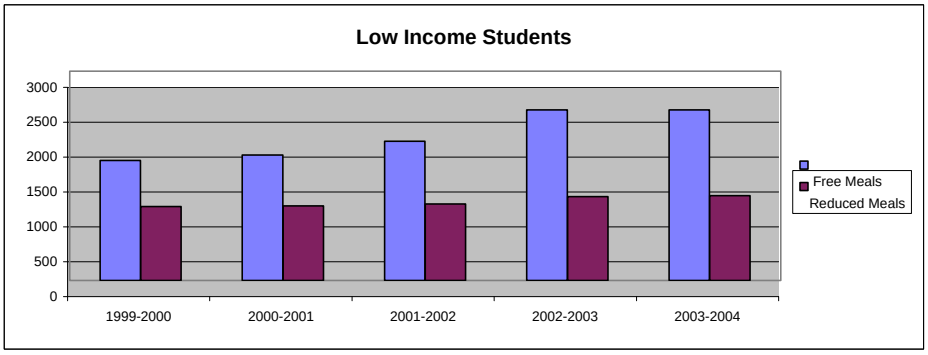
Other Information

	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)*	30,109.8	29,665.3	-1%	29,257.0	-1%	28,734.1	-2%	28,406.0	-1%
Enrollment (FTE)**	N/A	N/A		29,257.0		28,734.1	-2%	28,406.0	-1%
Number of Students - Free Meals	1,722	1,799	4%	1,997	11%	2,444	22%	2,444	0%
Number of Students - Reduced Meals	1,059	1,069	1%	1,096	3%	1,202	10%	1,217	1%





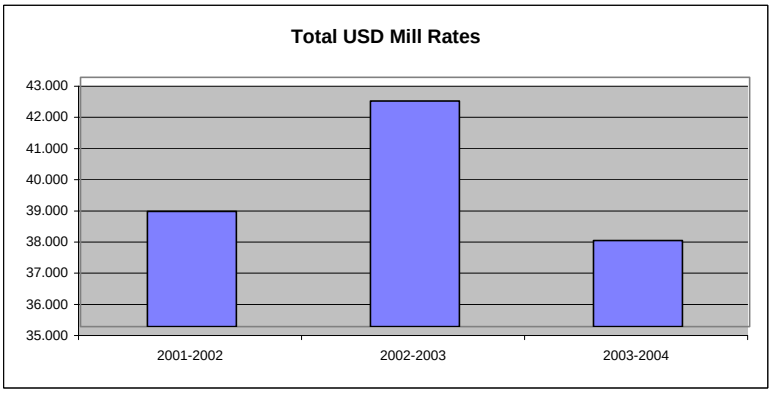


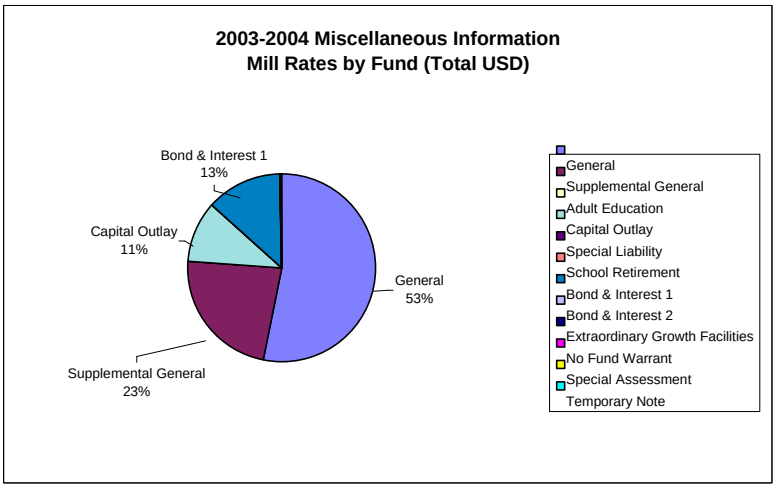
*FTE for state aid and budget authority purposes for general fund.

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	11.401	13.128	8.767
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	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	3.164	4.898	4.876
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.134	0.212	0.124
Temporary Note	0.000	0.000	0.000
TOTAL USD	**38.699**	**42.238**	**37.767**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	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**





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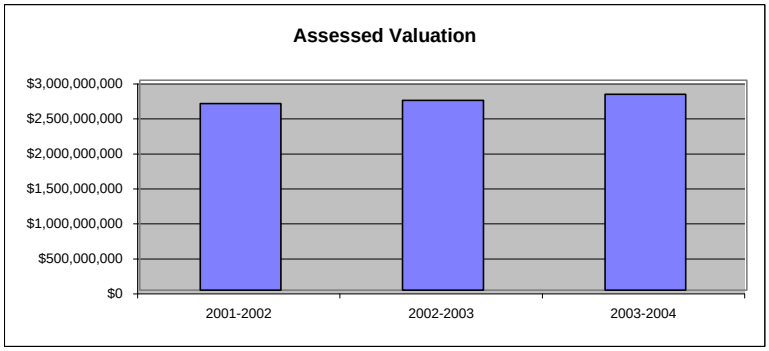
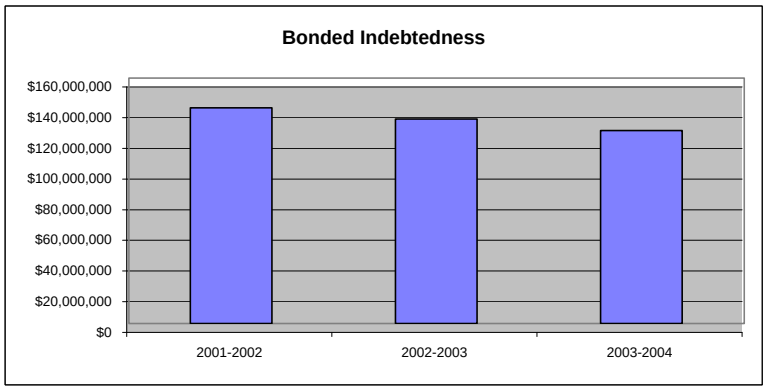
Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$2,665,424,438	$2,712,075,903	$2,798,924,814
Bonded Indebtedness	$140,605,000	$133,365,000	$125,745,000