Budget at a Glance

2004 - 2005

LA CROSSE

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Summary of Total Expenditures By Function
(All Funds)

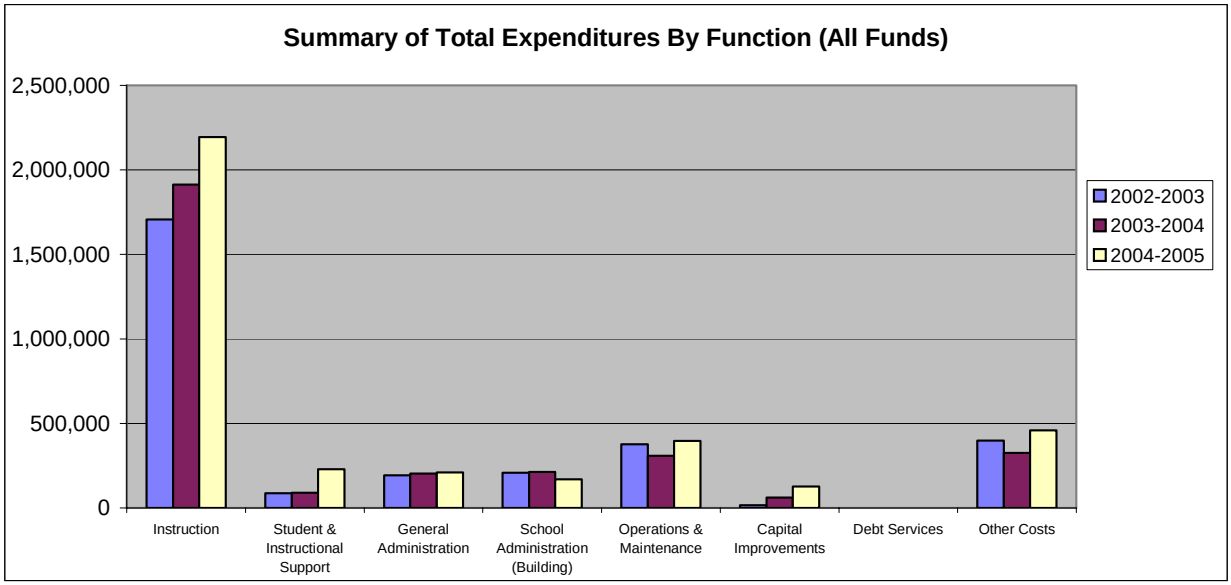
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,708,001	57%	1,912,782	61%	12%	2,194,462	58%	15%
Student & Instructional Support	87,754	3%	90,880	3%	4%	229,665	6%	153%
General Administration	193,297	6%	203,873	7%	5%	210,589	6%	3%
School Administration (Building)	208,510	7%	213,853	7%	3%	168,977	4%	-21%
Operations & Maintenance	376,463	13%	309,297	10%	-18%	396,793	10%	28%
Capital Improvements	15,741	1%	61,638	2%	292%	126,805	3%	106%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	398,874	13%	326,096	10%	-18%	458,150	12%	40%
Total Expenditures	2,988,640	100%	3,118,419	100%	4%	3,785,441	100%	21%
Amount per Pupil	$8,620		$9,013		5%	$12,618		40%

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.

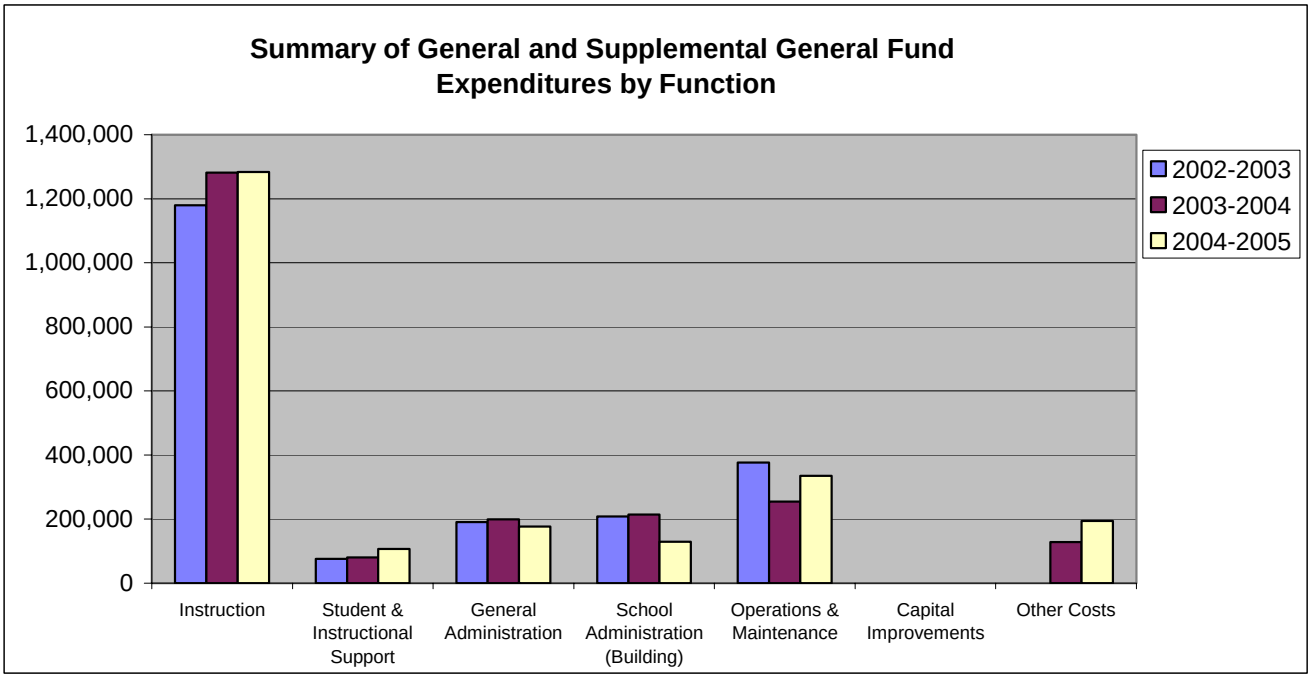
Further definition of what goes into each category:

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



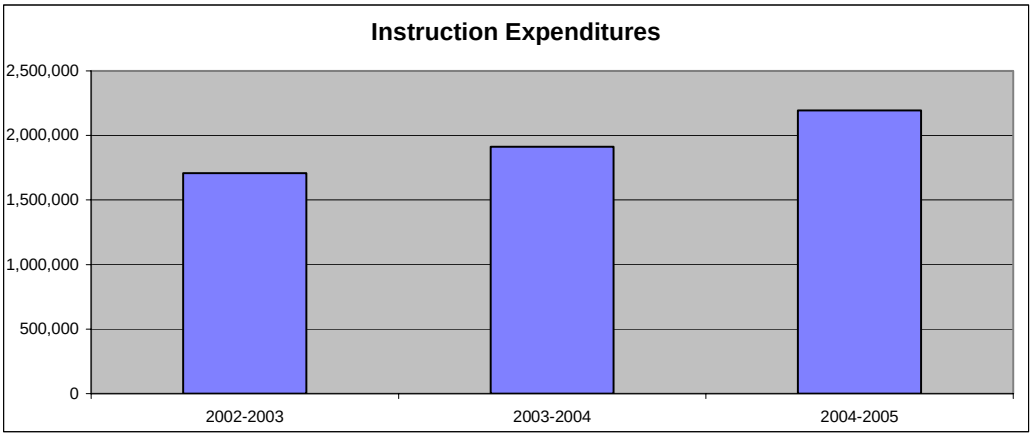
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,179,484	58%	1,281,738	59%	9%	1,283,482	58%	0%
Student & Instructional Support	75,770	4%	80,729	4%	7%	106,877	5%	32%
General Administration	191,297	9%	199,740	9%	4%	177,417	8%	-11%
School Administration (Building)	208,510	10%	213,853	10%	3%	129,405	6%	-39%
Operations & Maintenance	376,463	19%	254,970	12%	-32%	334,858	15%	31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	128,507	6%	0%	194,000	9%	51%
Total Expenditures	2,031,524	100%	2,159,537	100%	6%	2,226,039	100%	3%
Amount per Pupil	$5,860		$6,241		7%	$7,420		19%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,179,484		1,281,738	9%		1,283,482	0%
Federal Funds	103,839		123,479	19%		101,041	-18%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,115		25,432	1102%		200,000	686%
Driver Education	2,533		2,470	-2%		6,564	166%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		13,070	0%
Special Education	307,477		356,723	16%		366,039	3%
Technology Education	0						
Transportation	0						
Vocational Education	111,072		105,237	-5%		152,000	44%
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						72,266	
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,481		17,703	1095%			
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	1,708,001		1,912,782	12%		2,194,462	15%
Enrollment (FTE)*	346.7		346.0	0%		300.0	-13%
Amount per Pupil	4,926		5,528	12%		7,315	32%
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	1,708,001		1,912,782	12%		2,194,462	15%



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.

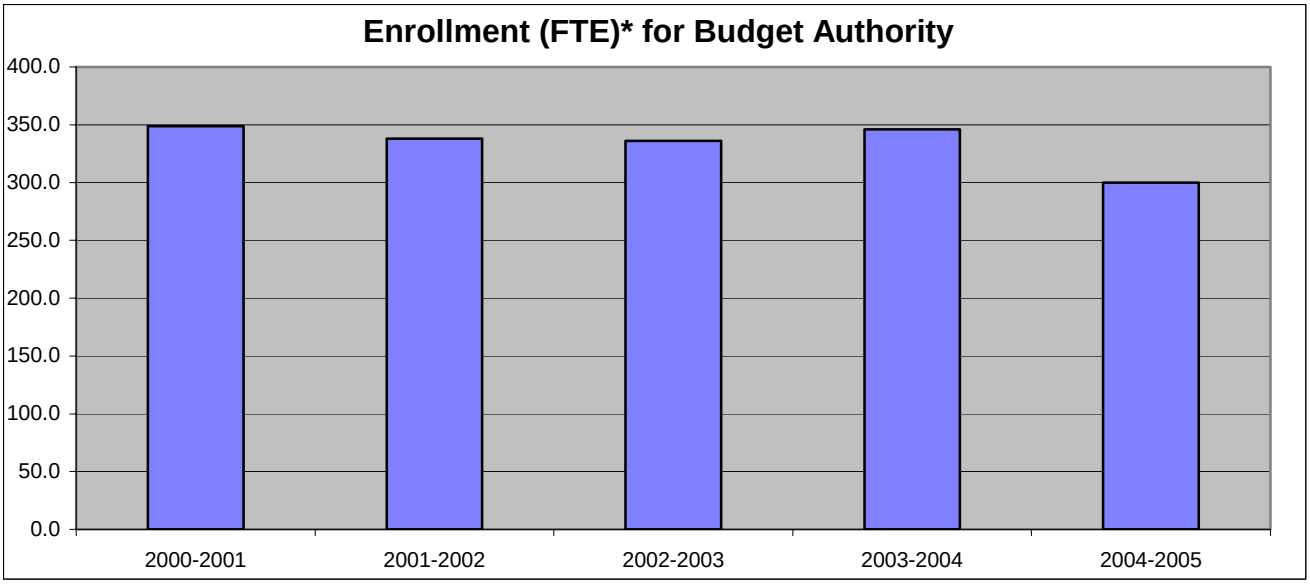
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

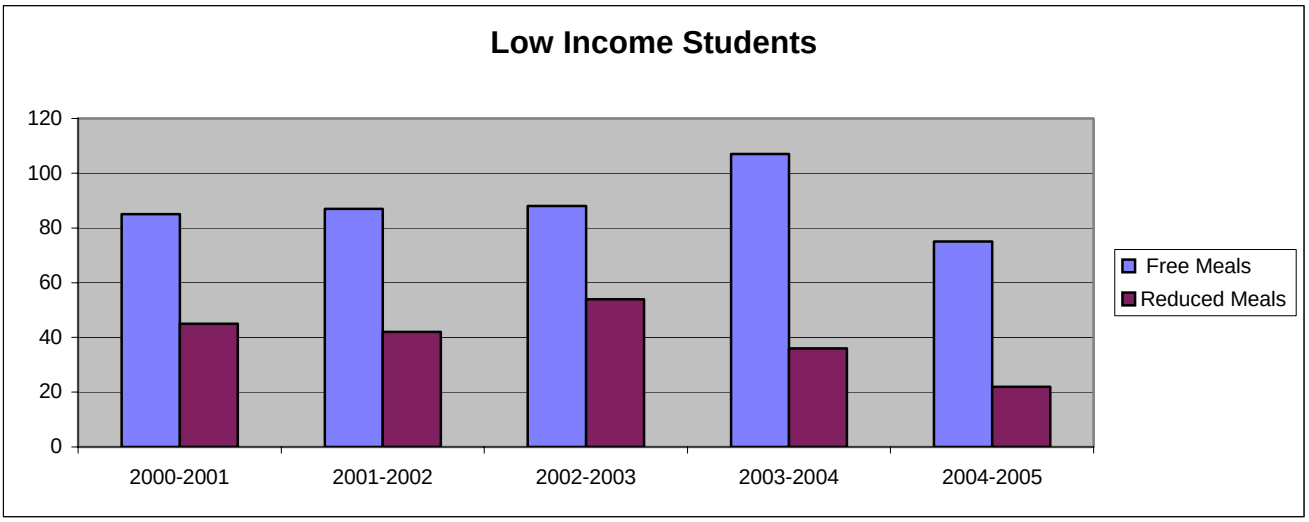
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,443,734	50	2,075,853	0		0	367,831
Supplemental General	450,000	28,222	11,580				410,198
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	516,805	669,899		0	0	37,059	82,811
Driver Training	27,164	36,999	1,512		0	5,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	209,871	52,025	1,688	48,261	0	61,365	46,532
Professional Development	12,965	16,139	0	0	0	6,000	0
Parent Education Program	4,000	0	0	0	0	8,000	0
Summer School	13,070	13,070		0	0	0	0
Special Education	412,625	319,567	0	0	0	374,271	0
Vocational Education	152,000			0	0	152,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	108,361	0	108,361				
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	102,541	7,706	xxxxxxxxxxx	94,835	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,453,136	1,143,677	2,198,994	143,096	0	643,695	907,372
Less Transfers	643,695						
TOTAL Budget Expenditures	$3,809,441						

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)*	348.9	338.0	-3%	336.2	-1%	346.0	3%	300.0	-13%
Number of Students - Free Meals	85	87	2%	88	1%	107	22%	75	-30%
Number of Students - Reduced Meals	45	42	-7%	54	29%	36	-33%	22	-39%

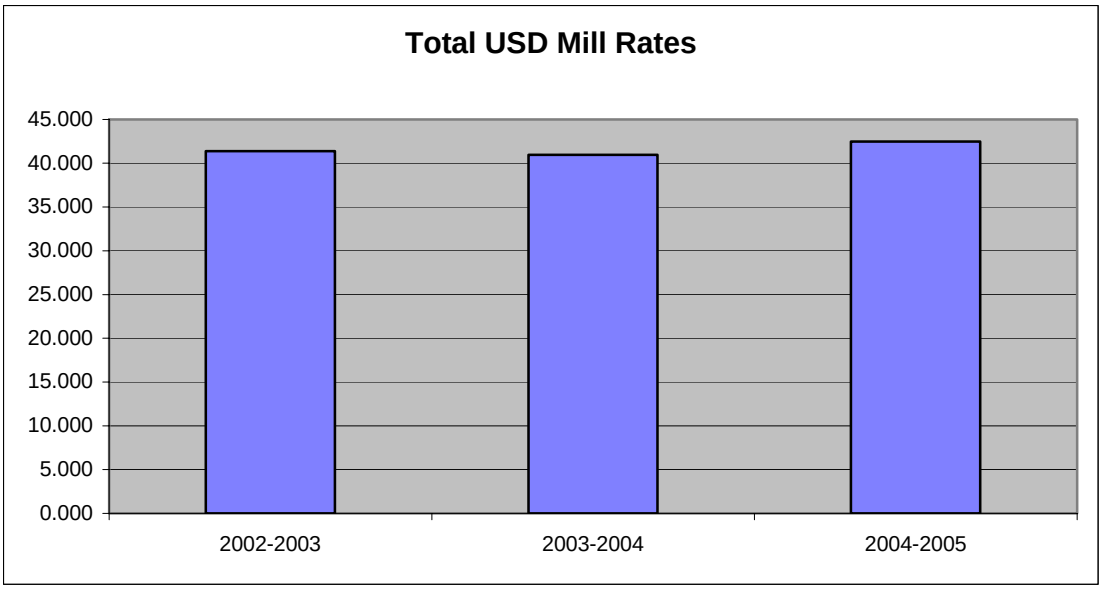




*FTE for state aid and budget authority purposes for general fund.

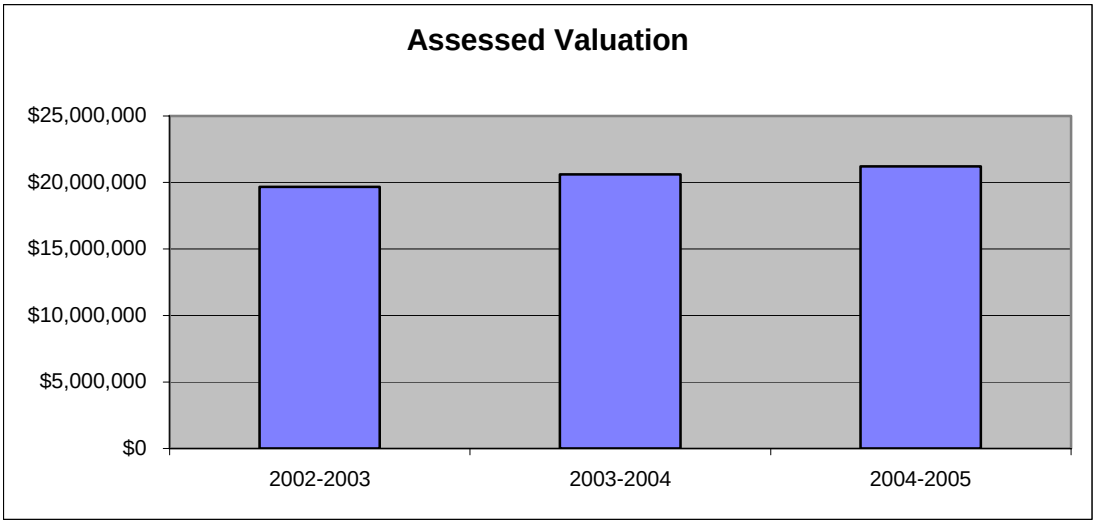
Miscellaneous Information
Mill Rates by Fund

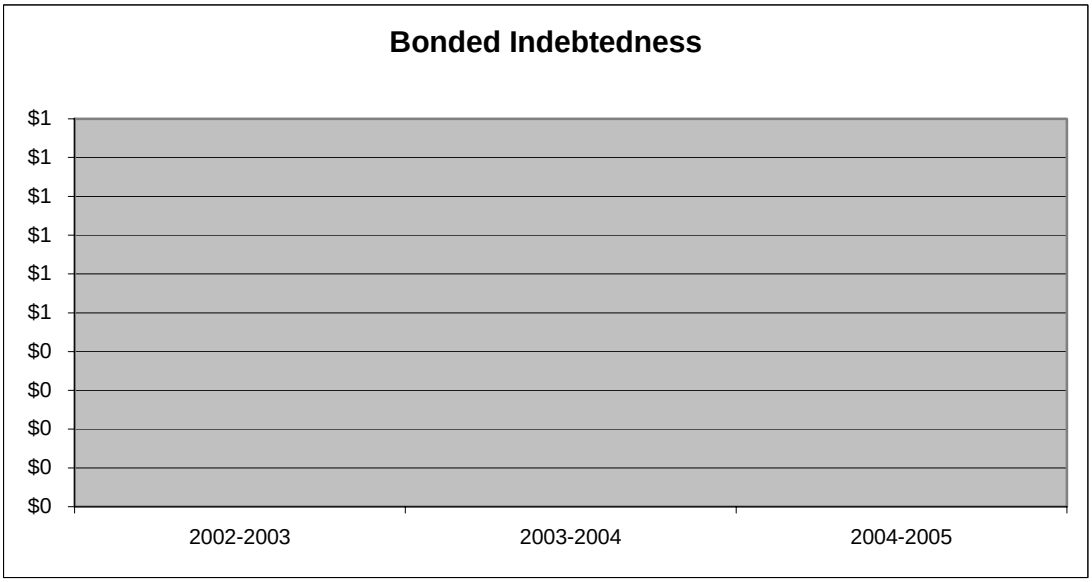
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	17.366	16.956	18.893
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.984	3.600
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**41.366**	**40.940**	**42.493**
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	$19,660,781	$20,593,152	$21,212,223
Bonded Indebtedness	0	0	0





USD# 395
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	3.0	210,059	70,020	3.0	225,871	75,290	2.0	149,098	74,549
Teachers (Full Time)	28.1	1,045,630	37,211	29.6	1,098,195	37,101	27.6	1,073,665	38,901
Other Certified (Licensed) Personnel	1.5	67,576	45,051	1.5	69,636	46,424	2.0	86,962	43,481
Classified Personnel	12.6	358,702	28,468	13.9	377,619	27,167	13.1	386,702	29,519
Substitutes/Temporary Help	XXXXXXX	36,501	XXXXXXXXXXX	XXXXXXX	33,178	XXXXXXXXXXX	XXXXXXX	30,000	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