Budget at a Glance

2005 - 2006

Copeland

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Summary of Total Expenditures By Function
(All Funds)

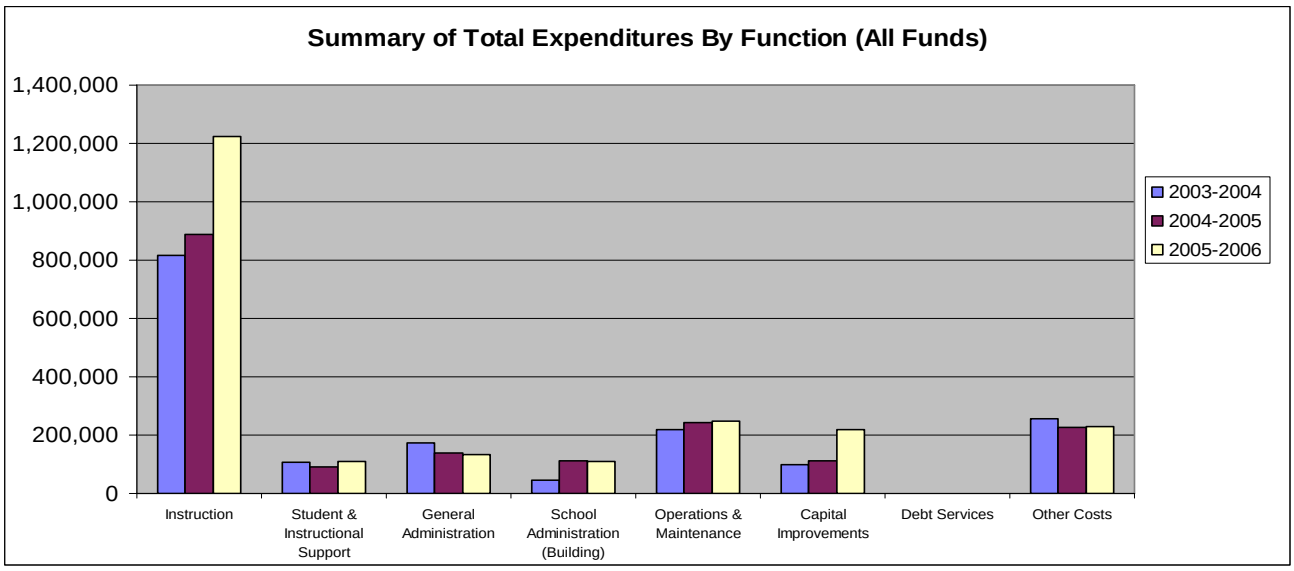
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	816,834	48%	888,698	49%	9%	1,223,568	54%	38%
Student & Instructional Support	105,577	6%	91,564	5%	-13%	110,046	5%	20%
General Administration	173,044	10%	139,526	8%	-19%	132,156	6%	-5%
School Administration (Building)	44,672	3%	112,145	6%	151%	109,672	5%	-2%
Operations & Maintenance	219,425	13%	243,700	13%	11%	248,438	11%	2%
Capital Improvements	98,705	6%	111,265	6%	13%	218,826	10%	97%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	255,102	15%	227,703	13%	-11%	228,829	10%	0%
Total Expenditures	1,713,359	100%	1,814,601	100%	6%	2,271,535	100%	25%
Amount per Pupil	$13,491		$15,711		16%	$18,028		15%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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.

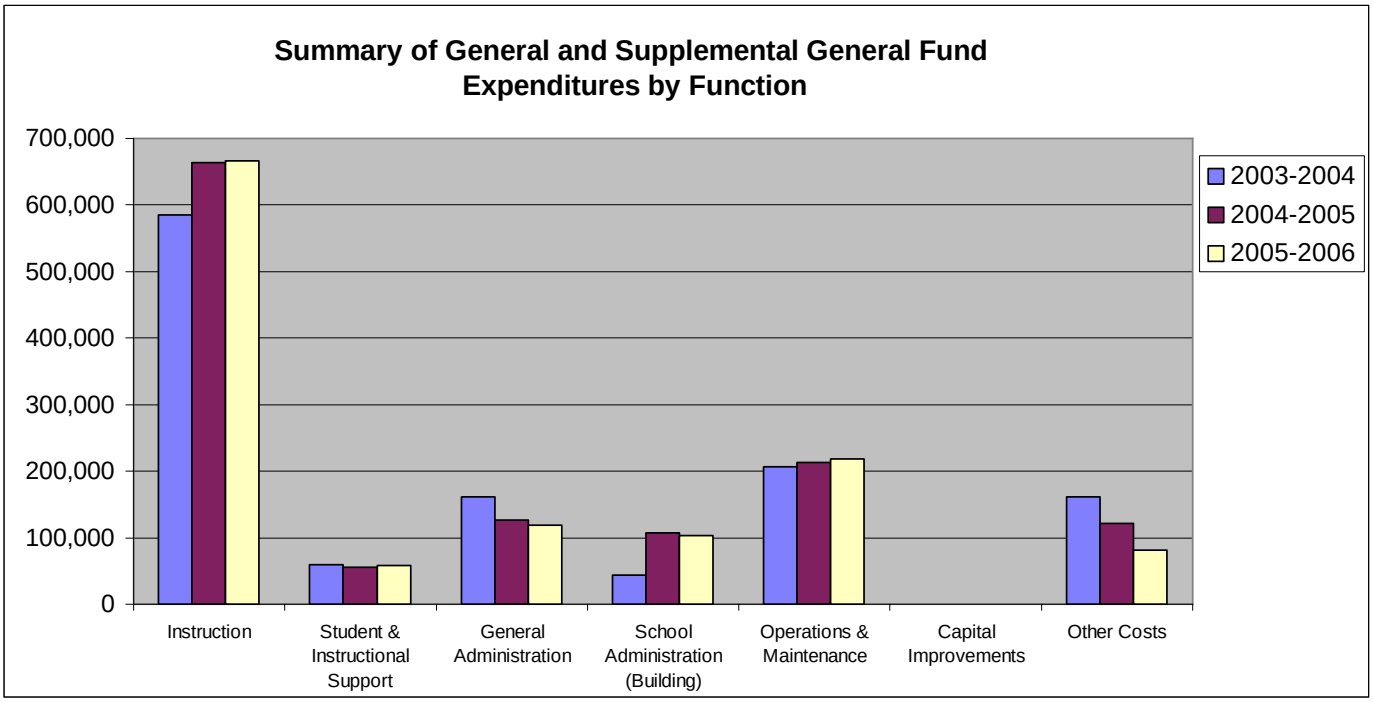
Further definition of what goes into each category:

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



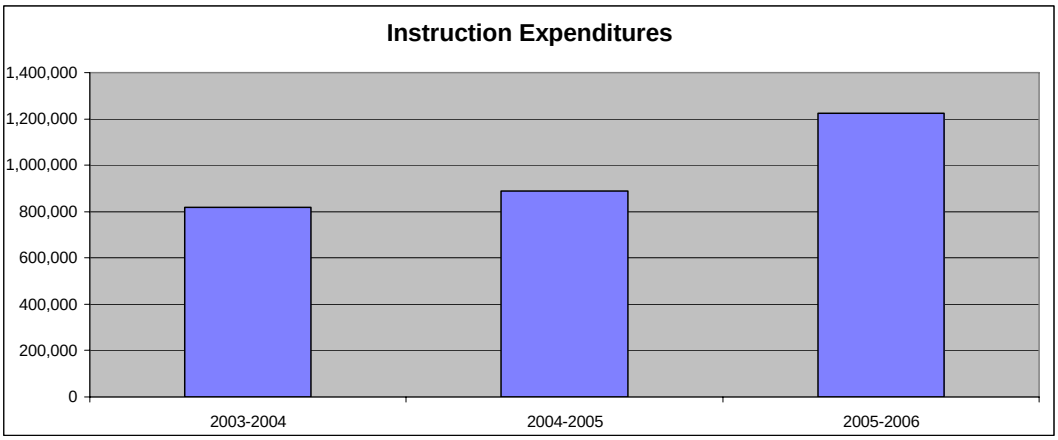
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	584,827	48%	663,526	52%	13%	666,618	53%	0%
Student & Instructional Support	59,075	5%	56,170	4%	-5%	58,250	5%	4%
General Administration	161,909	13%	126,261	10%	-22%	118,250	9%	-6%
School Administration (Building)	43,411	4%	106,865	8%	146%	103,500	8%	-3%
Operations & Maintenance	206,202	17%	213,656	17%	4%	218,800	18%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	160,817	13%	121,158	9%	-25%	81,250	7%	-33%
Total Expenditures	1,216,241	100%	1,287,636	100%	6%	1,246,668	100%	-3%
Amount per Pupil	$9,577		$11,148		16%	$9,894		-11%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	564,617		644,975	14%		653,118	1%
Federal Funds	58,933		77,879	32%		75,685	-3%
Supplemental General	20,210		18,551	-8%		13,500	-27%
At Risk (4yr Old)						23,000	
At Risk (K-12)						62,000	
Bilingual Education	12,663		4,009	-68%		48,450	1109%
Capital Outlay	41,506		7,779	-81%		150,000	1828%
Driver Education	0		0	0%		0	0%
Declining Enrollment						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	1,918		2,026	6%		1,547	-24%
Special Education	99,809		98,786	-1%		155,047	57%
Vocational Education	0		2,318	0%		7,500	224%
Gifts/Grants	300		0	-100%		1,000	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			27,042			32,721	21%
Contingency Reserve	0		600	0%			
Text Book & Student Material	16,878		4,733	-72%			
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	816,834		888,698	9%		1,223,568	38%
Enrollment (FTE)*	127.0		115.5	-9%		126.0	9%
Amount per Pupil	6,432		7,694	20%		9,711	26%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	816,834		888,698	9%		1,223,568	38%



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

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

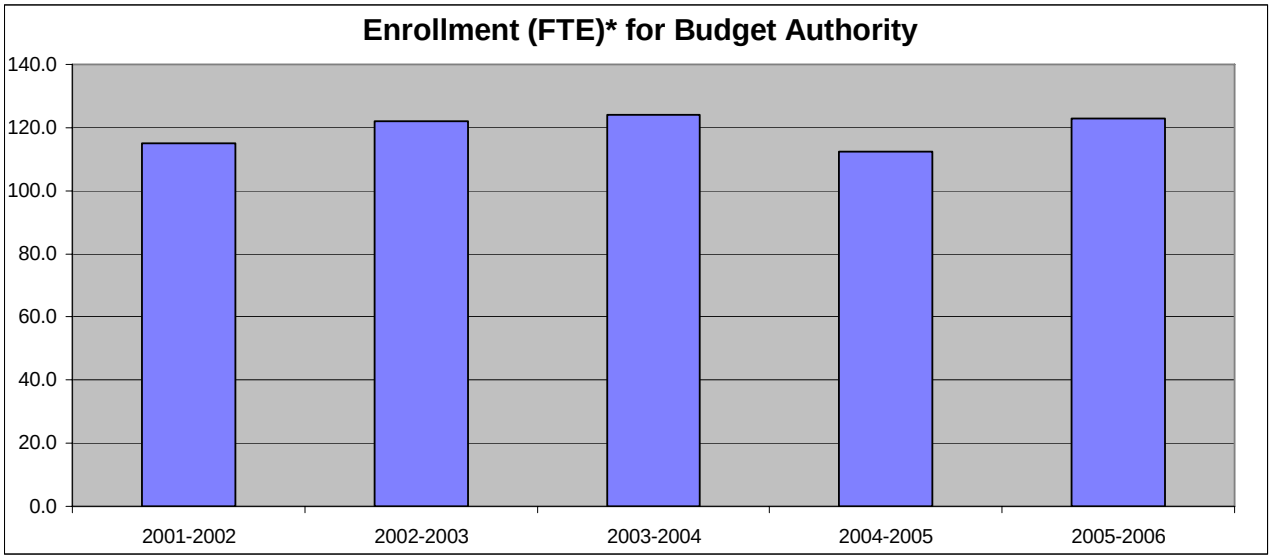
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

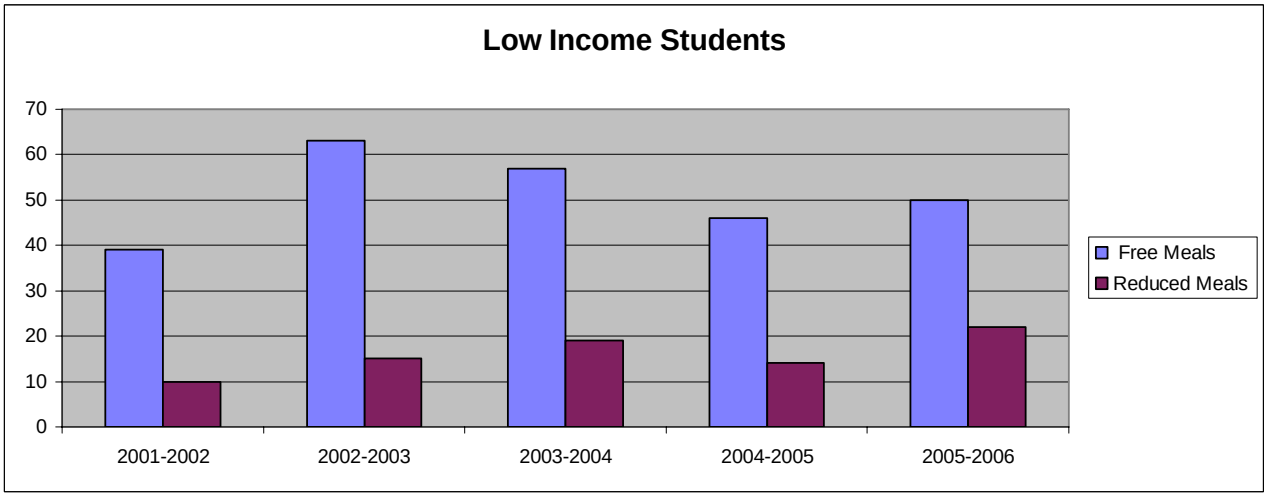
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,288,168	694	1,086,772	0		0	200,702
Supplemental General	305,000	97,264	0				207,736
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	23,000	0		0	0	23,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	62,000	0		0	0	62,000	0
Bilingual Education	70,000			0	0	70,000	0
Capital Outlay	411,826	303,003	0	0	12,000	0	96,823
Driver Training	0	0	0		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	125,494	16,125	1,059	33,135	0	56,000	19,175
Professional Development	25,000	12,204	805	0	0	5,000	6,991
Parent Education Program	0	0	0	0	0	0	0
Summer School	1,547	1,547		0	0	0	0
Special Education	165,047	42,047	0	0	0	123,000	0
Vocational Education	7,500			0	0	7,500	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	3,646					500
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	56,768	0	56,768				
Tuition Reimbursement		0	0	0			0
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	75,685	402	xxxxxxxxxxx	75,283	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,618,035	476,932	1,145,404	108,418	12,000	346,500	531,927
Less Transfers	346,500						
TOTAL Budget Expenditures	$2,271,535						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	115.0	122.0	6%	124.0	2%	112.5	-9%	123.0	9%
Number of Students - Free Meals	39	63	62%	57	-10%	46	-19%	50	9%
Number of Students - Reduced Meals	10	15	50%	19	27%	14	-26%	22	57%

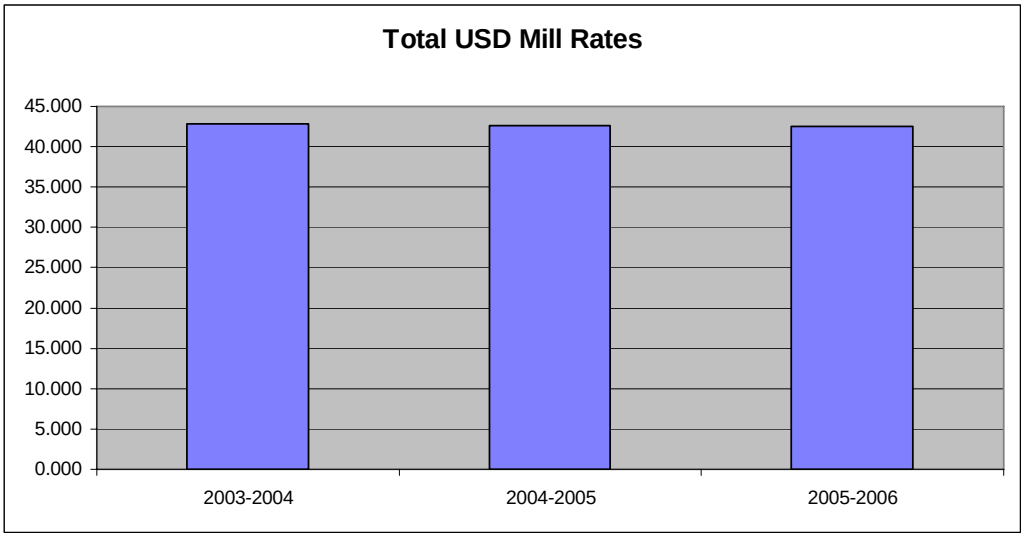




*FTE for state aid and budget authority purposes for general fund.

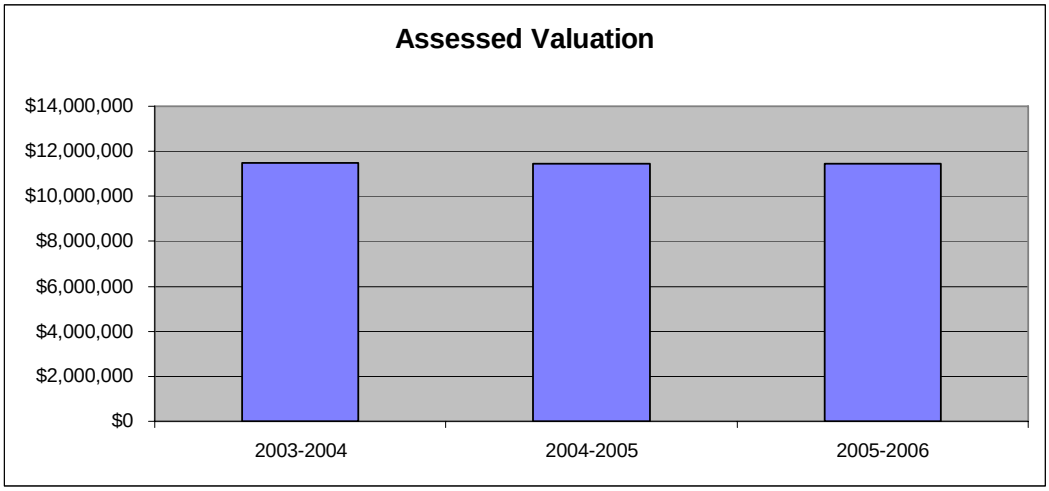
Miscellaneous Information
Mill Rates by Fund

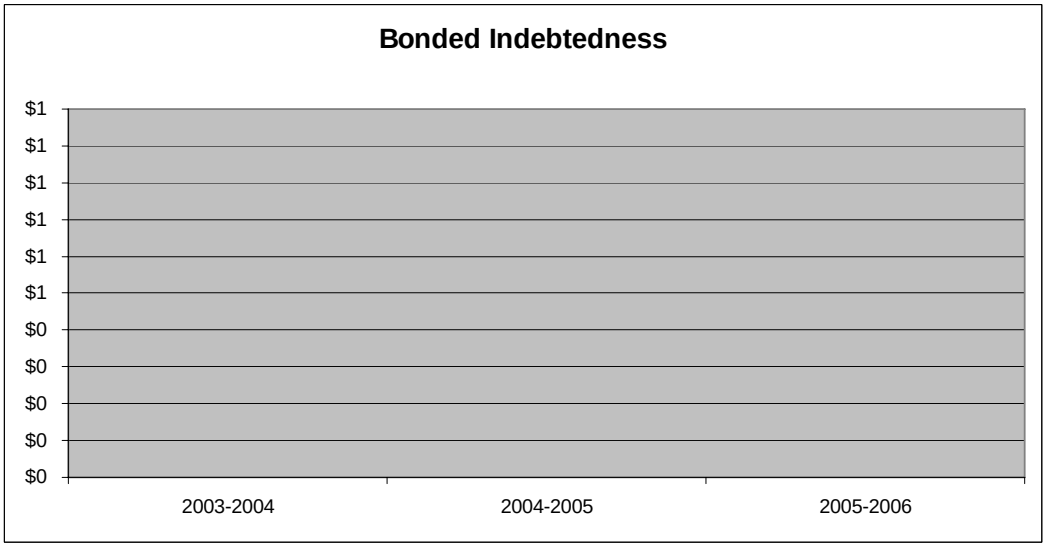
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	18.810	18.650	18.524
Adult Education	0.000	0.000	0.000
Capital Outlay	3.990	3.995	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**42.800**	**42.645**	**42.524**
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	3.190	3.204	3.210
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**3.190**	**3.204**	**3.210**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$11,498,786	$11,446,523	$11,454,129
Bonded Indebtedness	0	0	0





USD# 476
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	50,000	50,000	1.5	109,407	72,938	1.5	110,000	73,333
Teachers (Full Time)	13.0	500,000	38,462	13.5	572,440	42,403	13.0	560,000	43,077
Other Certified (Licensed) Personnel	1.5	66,000	44,000	1.5	63,301	42,201	2.0	93,000	46,500
Classified Personnel	13.0	230,000	17,692	14.0	252,538	18,038	14.0	260,000	18,571
Substitutes/Temporary Help	XXXXXXX	25,000	XXXXXXXXXXX	XXXXXXX	40,970	XXXXXXXXXXX	XXXXXXX	45,000	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