Budget at a Glance

2003 - 2004

Fort Larned USD #495

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USD# 495

Summary of Total Expenditures By Function
(All Funds)

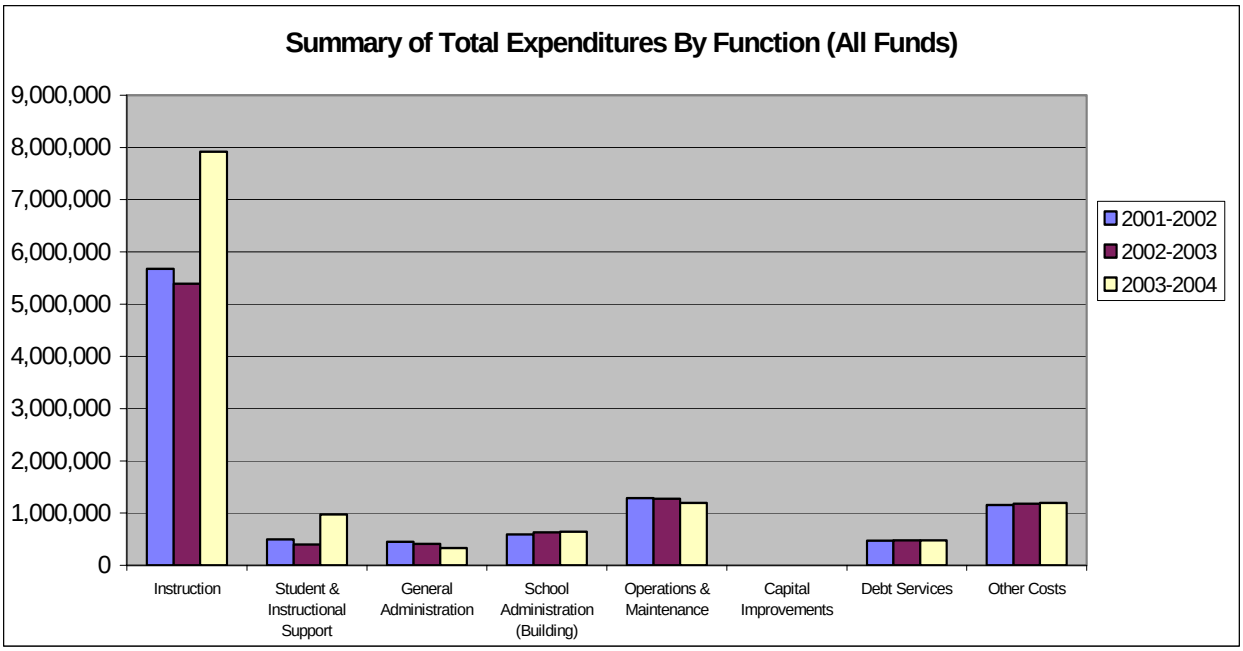
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	5,676,308	56%	5,391,414	55%	-5%	7,916,915	62%	47%
Student & Instructional Support	497,167	5%	399,589	4%	-20%	970,997	8%	143%
General Administration	450,090	4%	407,353	4%	-9%	332,600	3%	-18%
School Administration (Building)	591,317	6%	629,581	6%	6%	645,073	5%	2%
Operations & Maintenance	1,284,019	13%	1,277,085	13%	-1%	1,194,733	9%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	475,010	5%	475,626	5%	0%	478,679	4%	1%
Other Costs	1,157,293	11%	1,177,028	12%	2%	1,195,708	9%	2%
Total Expenditures	10,131,204	100%	9,757,676	100%	-4%	12,734,705	100%	31%

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.

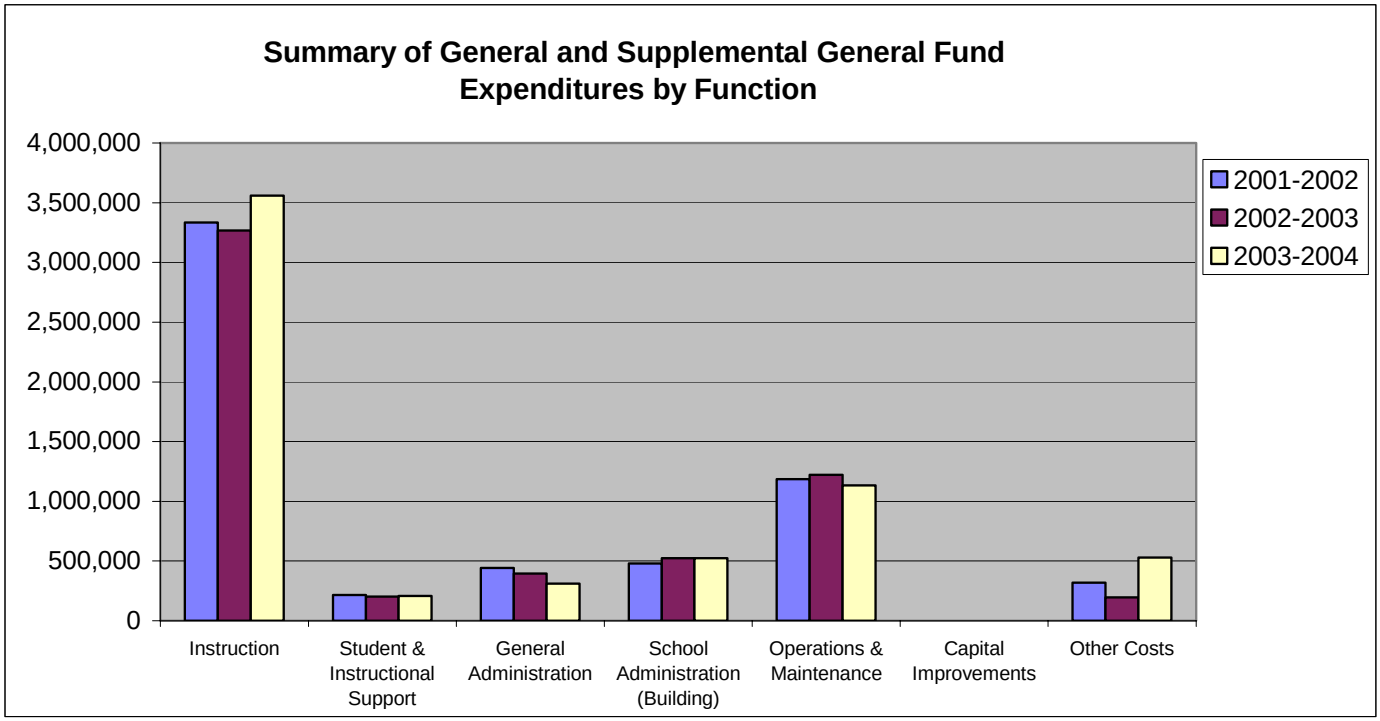
Further definition of what goes into each category:

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



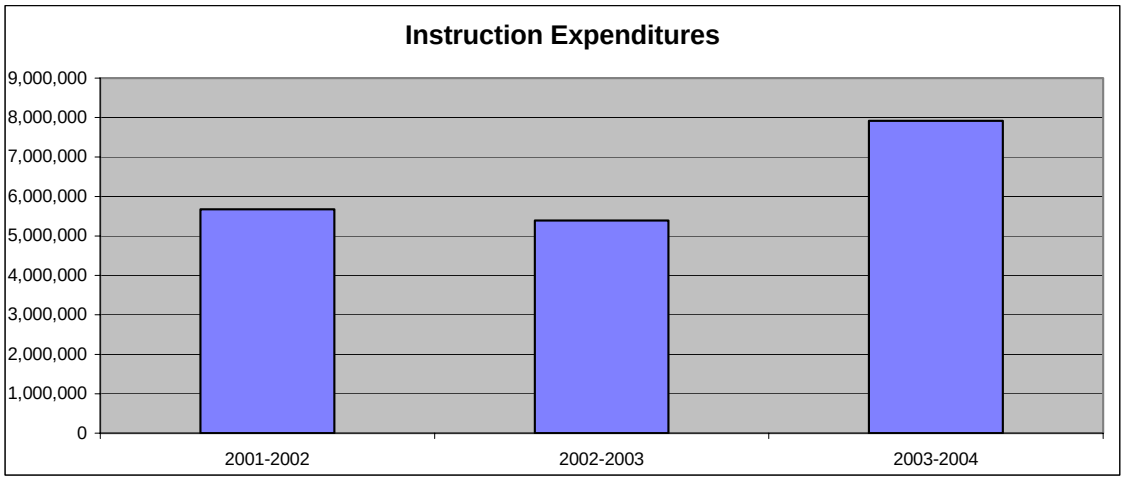
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,332,616	56%	3,266,113	56%	-2%	3,558,100	57%	9%
Student & Instructional Support	215,557	4%	201,352	3%	-7%	206,100	3%	2%
General Administration	441,257	7%	395,527	7%	-10%	310,600	5%	-21%
School Administration (Building)	478,122	8%	522,949	9%	9%	522,400	8%	0%
Operations & Maintenance	1,183,522	20%	1,221,886	21%	3%	1,133,503	18%	-7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	317,401	5%	194,481	3%	-39%	527,700	8%	171%
Total Expenditures	5,968,475	100%	5,802,308	100%	-3%	6,258,403	100%	8%
Amount per Pupil	$5,927		$6,107		3%	$6,588		8%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	3,332,616		3,221,776	-3%		3,245,400	1%
Federal Funds	248,420		263,247	6%		303,627	15%
Supplemental General	0		44,337	0%		312,700	605%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	38,320		153,595	301%		587,283	282%
Driver Education	9,346		10,335	11%		27,077	162%
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%		1,749,321	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	195,779		74,700	-62%		76,200	2%
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	59,088		36,588	-38%			
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	3,883,569		3,804,578	-2%		6,301,608	66%
Enrollment (FTE)*	1,007.0		950.1	-6%		950.0	0%
Amount per Pupil	3,857		4,004	4%		6,633	66%
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	1,792,739		1,586,836	-11%		1,615,307	2%
TOTAL	5,676,308		5,391,414	-5%		7,916,915	47%



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.

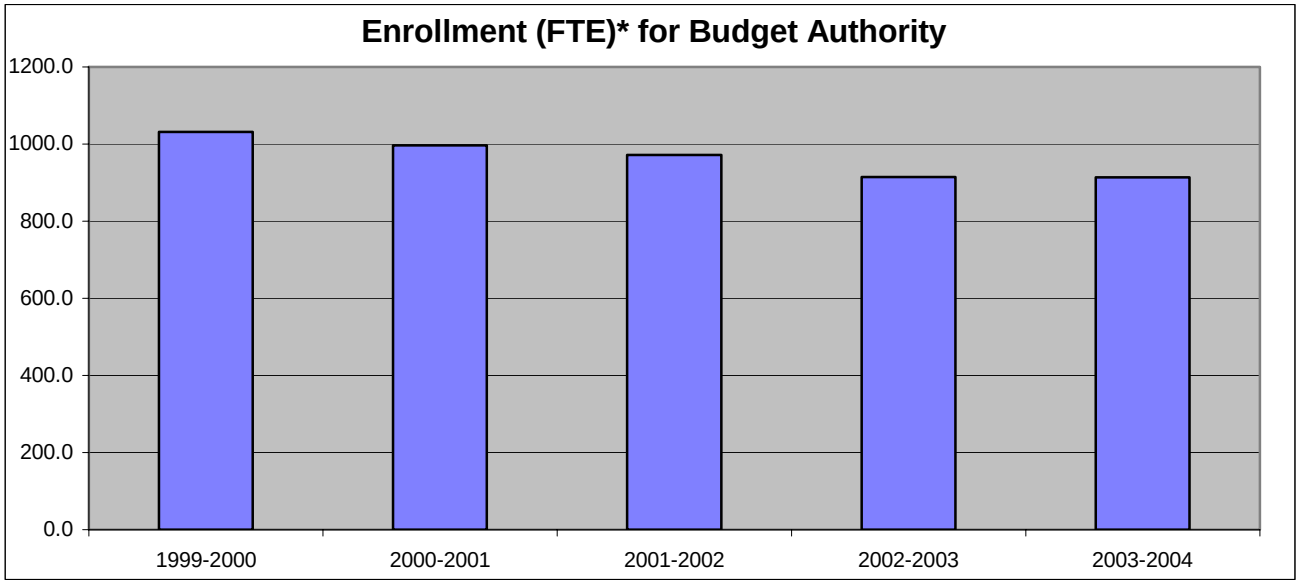
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

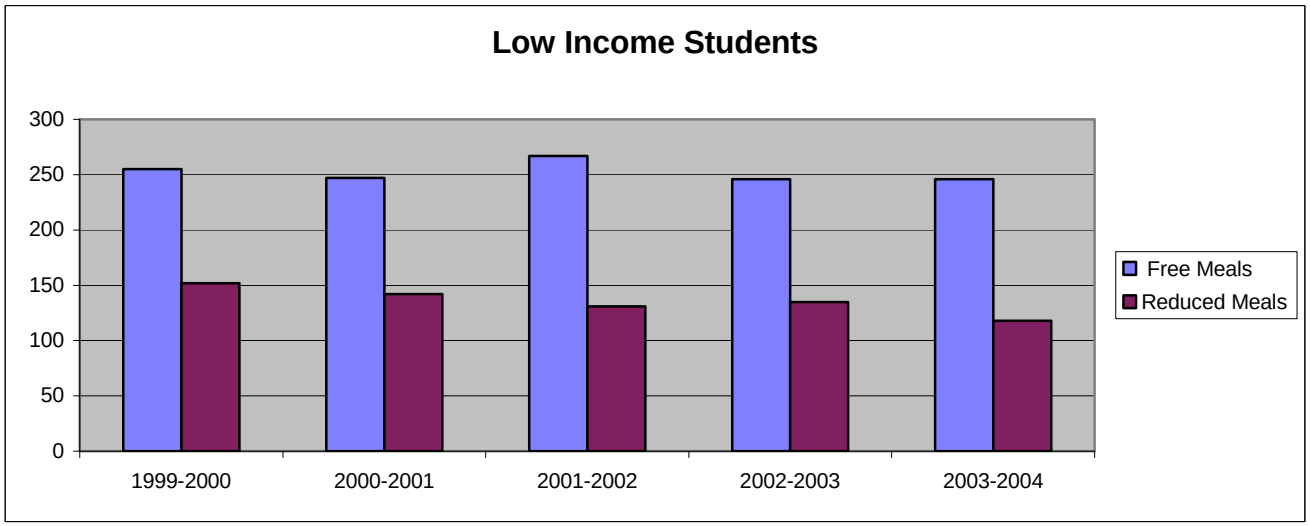
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,506,837	40,978	5,741,125	0		0	724,734
Supplemental General	1,626,709	82,695	499,888				1,044,126
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	902,283	542,490		0	55,000	0	304,793
Driver Training	27,077	13,052	6,525		0	0	7,500
Extraordinary School Program	0	0			0	0	0
Food Service	499,108	113,135	5,895	161,678	0	50,000	168,400
Professional Development	55,962	30,962	0	0	0	25,000	0
Parent Education Program	70,481	10,579	36,305	0	0	23,597	0
Summer School	0	0		0	0	0	0
Special Education	2,170,267	469,921	0	0	0	1,700,346	0
Vocational Education	76,200			0	0	76,200	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
Bond and Interest #1	478,679	518,328	119,670		0		469,410
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	2233064	170,682	0	645,723	0	352,446	1,191,484
Federal Funds	315,627	29,627	xxxxxxxxxxx	286,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,962,294	2,022,449	6,409,408	1,093,401	55,000	2,227,589	3,910,447
Less Transfers	2,227,589						
TOTAL Budget Expenditures	$12,734,705						

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)*	1,031.7	996.8	-3%	972.0	-2%	914.6	-6%	914.0	0%
Number of Students - Free Meals	255	247	-3%	267	8%	246	-8%	246	0%
Number of Students - Reduced Meals	152	142	-7%	131	-8%	135	3%	118	-13%

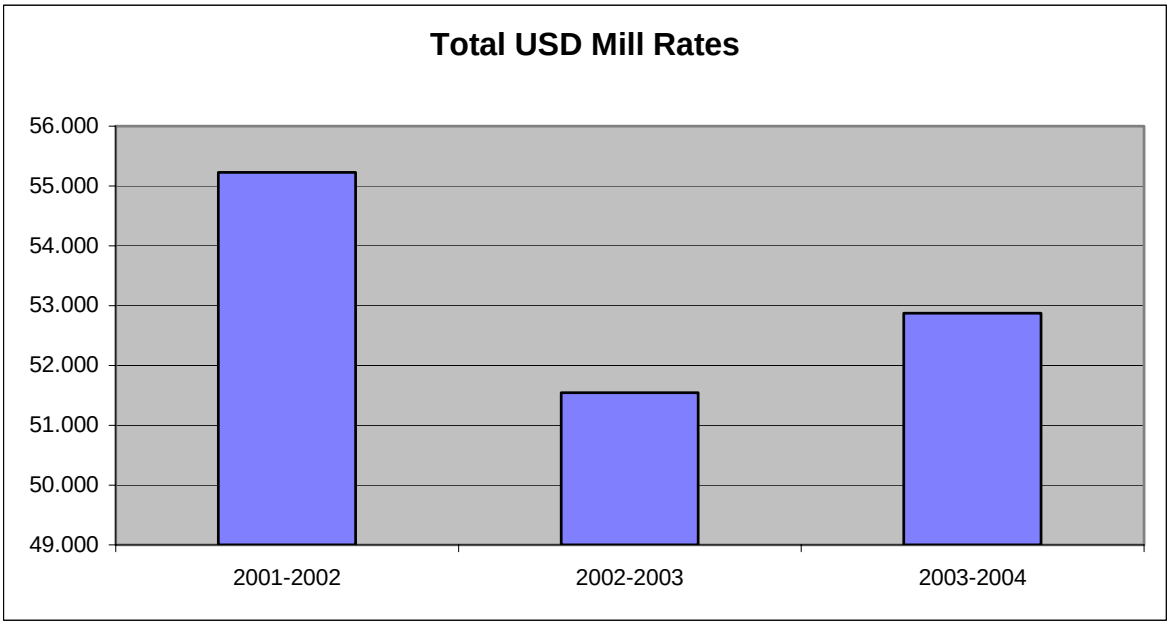




*FTE for state aid and budget authority purposes for general fund.

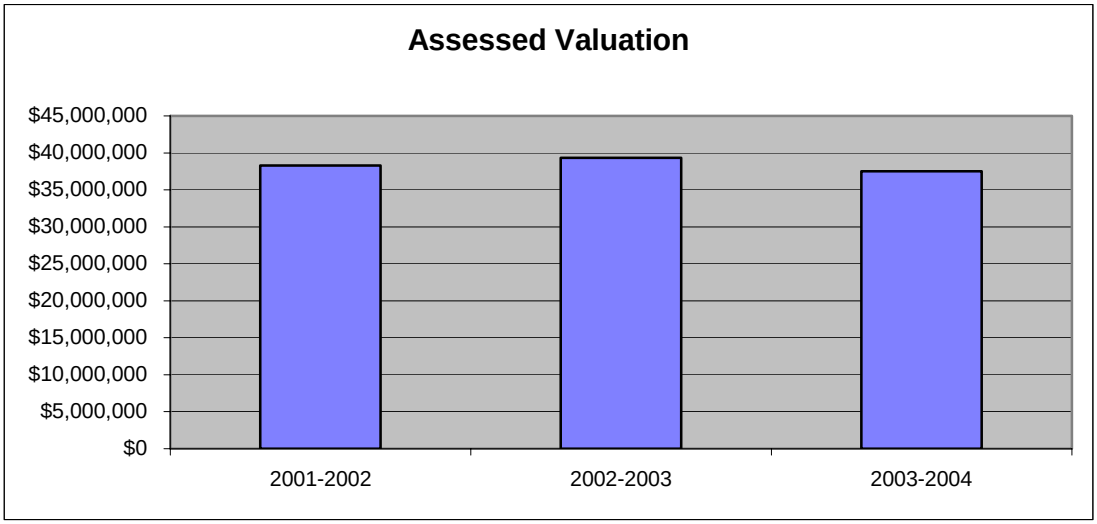
Miscellaneous Information
Mill Rates by Fund

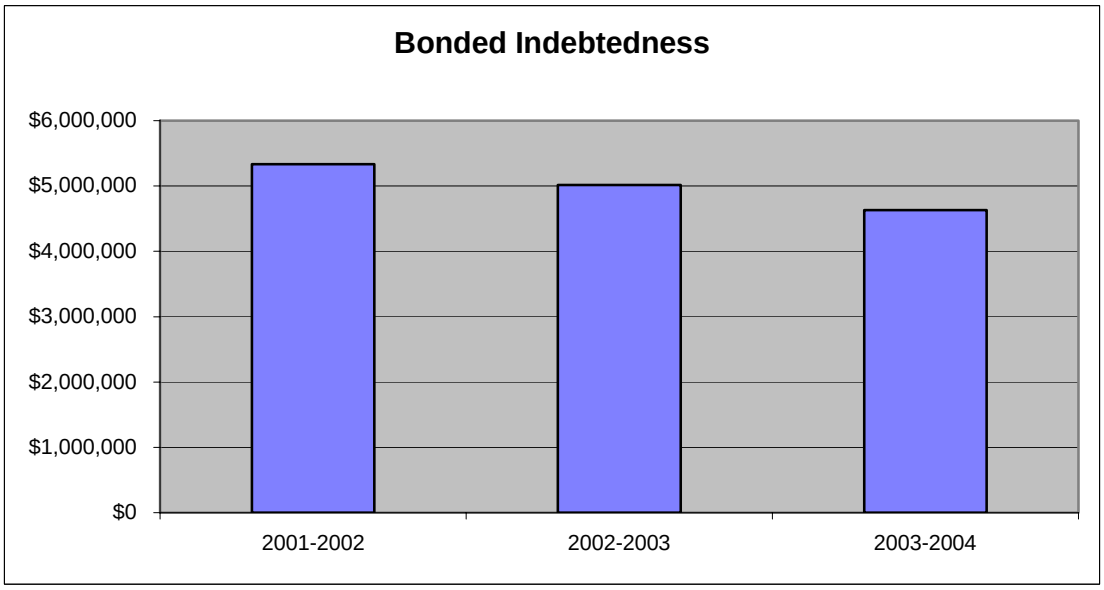
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	24.980	23.209	22.275
Adult Education	0.000	0.000	0.000
Capital Outlay	0.100	0.100	0.100
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.150	8.238	10.500
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	**55.230**	**51.547**	**52.875**
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	1.990	0.018
Recreation Commission Employee Benefit	0.330	0.473	0.190
TOTAL OTHER	**2.330**	**2.463**	**0.208**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$38,292,793	$39,313,091	$37,503,192
Bonded Indebtedness	5,331,588	5,017,765	4,630,000





USD# 495
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.0	467,550	46,755	9.0	534,403	59,378
Teachers (Full Time)	76.0	3,070,004	40,395	72.0	2,928,485	40,673
Other Certified (Licensed) Personnel	17.7	660,564	37,320	18.5	728,873	39,399
Classified Personnel	145.0	1,839,805	12,688	145.0	1,874,713	12,929
Substitutes/Temporary Help	XXXXX	45,406	XXXXXXXXXXX	XXXXX	47,491	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.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