

Budget Profile

2003-2004



Salina Unified School District #305

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- Supplemental Information for Tables in *Summary of Expenditures*
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2003-2004 Budget General Information

USD #305

Introduction

Salina Unified School District #305 provides education services to approximately 7,400 Kindergarten through 12th grade students. In addition, Salina U.S.D. #305 is the sponsoring district for a 12 district Special Education Cooperative, is the sponsoring district for the Salina Area Technical School, operates Little House Adult Education Center, and a three county Head Start program. District office is located at 1511 Gypsum, Salina, Kansas 67401, 785 309-4700.

Board Members

The Board of Education meets on the second and fourth Tuesdays of each month in the District Office, 1511 Gypsum, Salina, at 5:00 p.m. Those wishing to contact the Board may write to the address listed or call 785.309.4700.

Board Members:

Richard Brake, President
Mary Anne Trickle, Vice President
Ruth Cathcart-Rake, Member
Gary Denning, Member
Jim DuBois, Member
Carol Brandert, Member
Larry Michel, Member

Key Staff

Superintendent: Dr. Gary Norris

Business Office Staff: Mike Soetaert, Director of Business/Board Clerk

Lisa Peters, Treasurer

Curriculum & Instruction Staff: Dr. Marilyn Green, Executive Director School Improvement

Dr. Peg Dokken-Opat, Executive Director Student Services

Linn Exline, Director Staff Development

Other Key Contacts: Carol Pitts, Public Information

The District's Accomplishments and Challenges

Accomplishments:

Staff members were recognized for awards including Kansas School Psychologist of the Year, Overall Outstanding Kansas Art Educator of the Year, North Central District Outstanding Elementary Music Teacher, Presidential Award for Excellence in Mathematics and Science Teaching, and for participation in the Teacher of the Year program.

Student recognition included National Merit Semifinalists, a National Merit Finalist, VICA state and national awards, state Math Relays, State Economics Challenge Competition, a number one rating for Envirothon meet, state qualifiers for Science Olympiad, Academic Decathlon, Scholars Bowl, and many activity and athletic awards.

Salina schools continue to meet or exceed state standards. Several schools met the Standards of Excellence as set by the Kansas State Department of Education. A complete report on the academic progress of our students is available through the District Office, School Improvement Office.

Salina is in the final stage of completion of a 13-project bond construction program. A new elementary building, a new middle school, remodels/additions to seven (7) other elementary schools, a middle school, and two (2) high schools were accomplished in slightly more than three (3) years. Citizens of the district approved a \$98.8 million bond issue and a ¼% sales tax for technology in 1998. Through these funding sources, Salina students will now have air-conditioned facilities with much needed technology updates to enable them to compete in today's economy.

Challenges: Salina Unified School District #305 has involved citizens in a strategic planning process called "Creating The Future" which has been in process for a number of years. The current recommendations from this citizen group covers two (2) areas: Early Childhood Education and Recruiting and Retaining Staff. Both of these initiatives require funding to accomplish the goals presented by our patrons.

Stagnant funding creates huge challenges for Kansas's schools. Even while the Base State Aid Per Pupil remains the same, inflationary pressures and funding needs continue. Districts are faced with large increases in utility costs, property insurance costs, fuel costs, and workers compensation insurance premiums. In addition, districts must provide staff development, competitive salaries, health insurance benefits, cover increased costs for supplies, technology, textbooks, and any number of other costs not addressed by the state school finance formula.

As more is expected from and required of schools in Kansas, some accommodation for even the basic inflationary costs must be implemented. Kansas's students continue to do well compared to peers across the nation. How long this can continue is anyone's guess as long as the funding remains stagnant. Doing more with less seems an ill-planned fix for school finance.

Supplemental Information for the Following Tables

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

Comparisons with other districts are difficult because of the structure of Salina Unified School District #305. The district sponsors a 12-district special education cooperative, an area technical school, an adult education program, and a multi-county Head Start program. In addition, Salina has just completed construction on 13 projects totaling \$98,800,000 and the expenditures for the construction and for the bond and interest payments are included in financial reports.

2. Summary of General Fund Expenditures by Function

3. Summary of Supplemental General Fund Expenditures by Function

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

5. Summary of Special Education Fund by Function

6. Instruction Expenditures (1000)

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

8. General Administration Expenditures (2300)

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10. Operations and Maintenance Expenditures (2600)

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

12. Capital Improvements (4000)

13. Debt Services (5000)

14. Miscellaneous Information Unencumbered Cash Balance by Fund

15. Reserve Funds Unencumbered Cash Balance

16. Other Information - FTE

17. Miscellaneous Information Mill Rates by Fund

18. Other Information – Assessed Valuation and Bonded Indebtedness

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.

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	43,980,269	55%	45,194,161	53%	3%	51,784,846	56%	15%
Student & Instructional Support	10,221,008	13%	12,222,835	14%	20%	11,455,850	12%	-6%
General Administration	1,929,893	2%	1,667,166	2%	-14%	1,652,500	2%	-1%
School Administration (Building)	2,610,074	3%	2,607,666	3%	0%	2,566,846	3%	-2%
Operations & Maintenance	5,278,592	7%	5,650,133	7%	7%	5,593,050	6%	-1%
Capital Improvements	261,638	0%	856,846	1%	227%	2,050,000	2%	139%
Debt Services	8,497,521	11%	9,272,416	11%	9%	8,600,500	9%	-7%
Other Costs	7,070,133	9%	7,272,784	9%	3%	8,293,700	9%	14%
Total Expenditures	79,849,128	100%	84,744,007	100%	6%	91,997,292	100%	9%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, 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

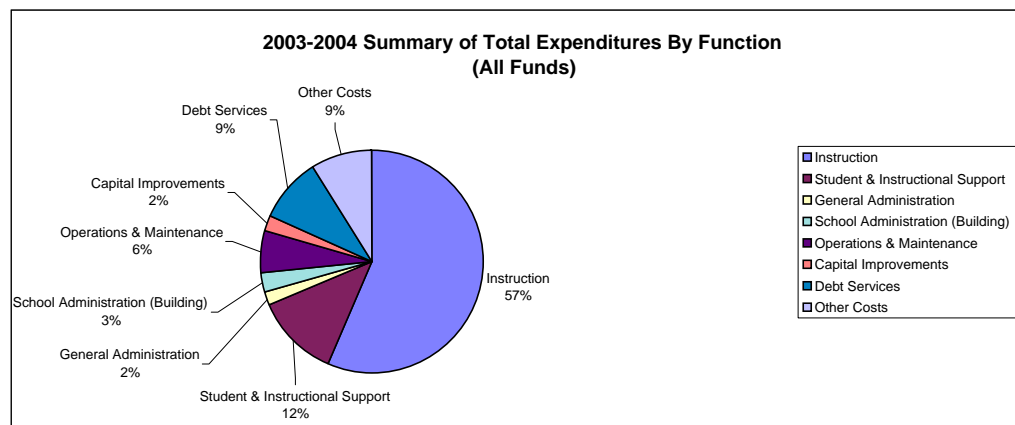
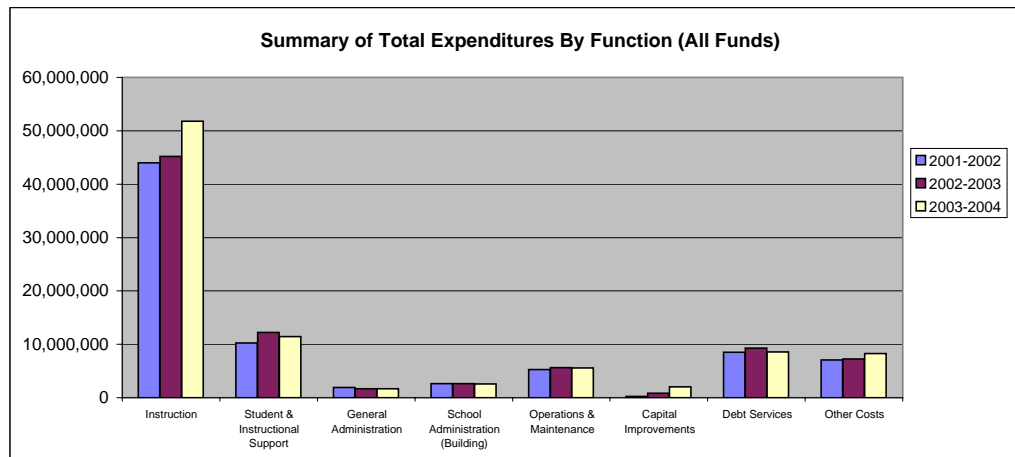
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

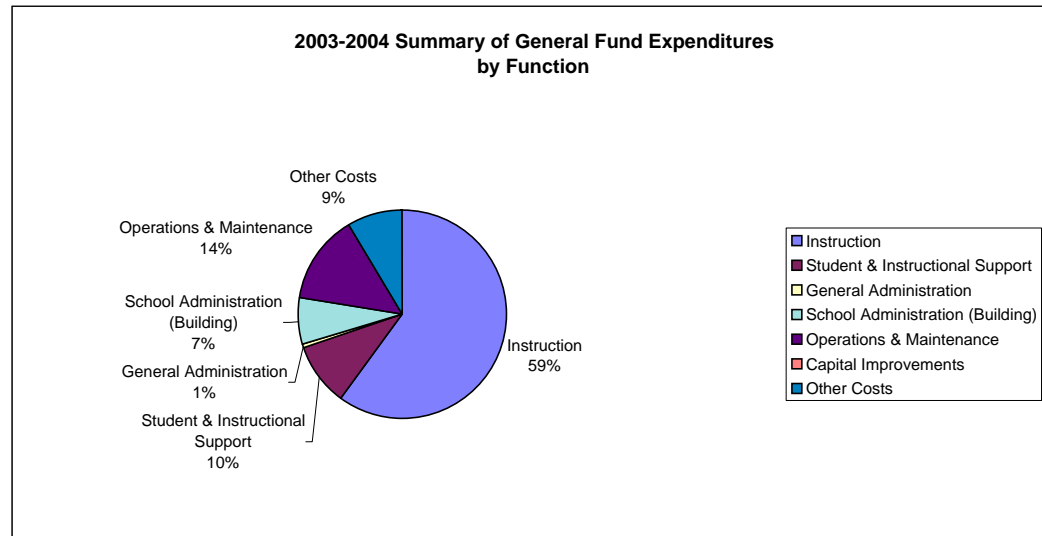
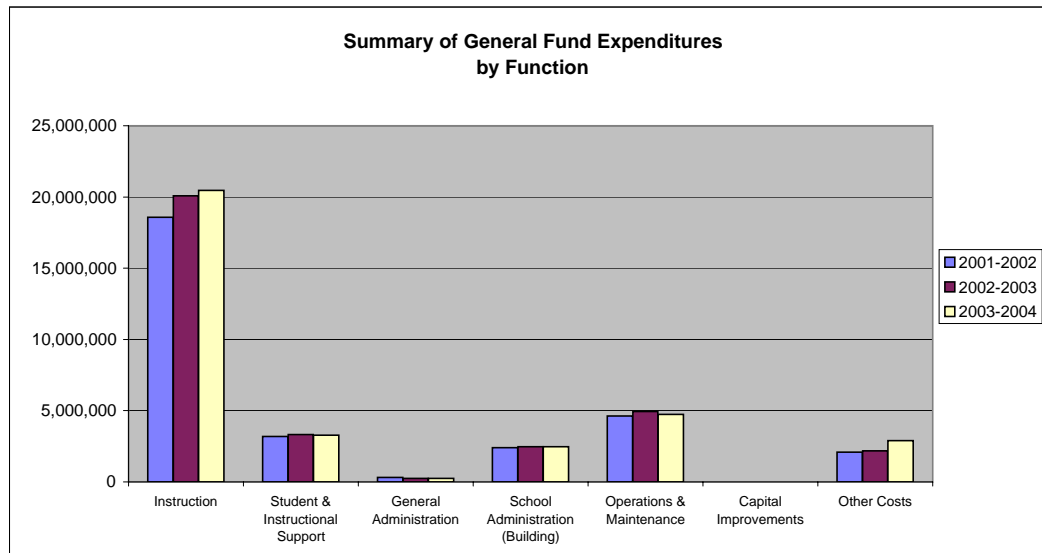
Debt Services - 5100 Transfers - 5200



**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	18,569,473	60%	20,080,900	60%	8%	20,456,057	60%	2%
Student & Instructional Support	3,187,029	10%	3,324,821	10%	4%	3,284,500	10%	-1%
General Administration	322,716	1%	256,620	1%	-20%	244,500	1%	-5%
School Administration (Building)	2,392,585	8%	2,478,339	7%	4%	2,466,000	7%	0%
Operations & Maintenance	4,636,676	15%	4,946,416	15%	7%	4,729,300	14%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,085,273	7%	2,180,471	7%	5%	2,902,000	9%	33%
Total Expenditures	31,193,752	100%	33,267,567	100%	7%	34,082,357	100%	2%
Amount per Pupil	\$4,264		\$4,574		7%	\$4,701		3%

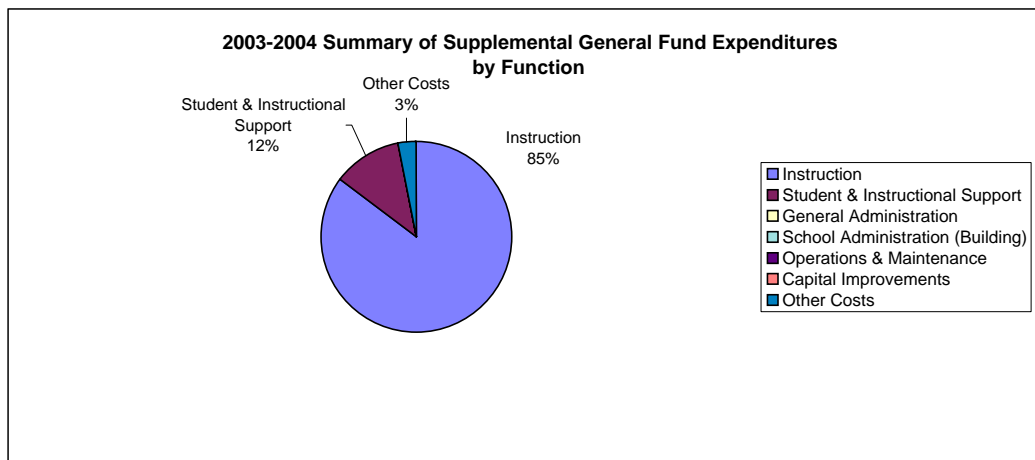
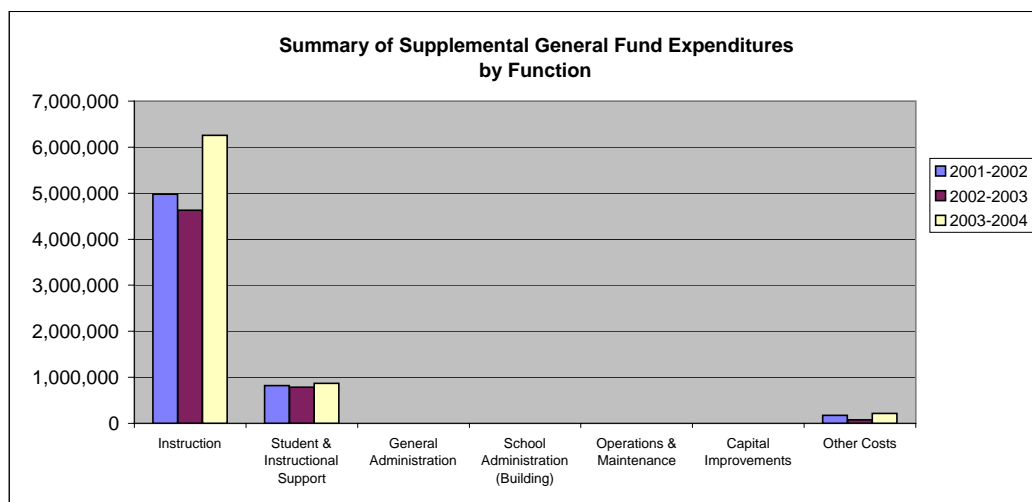
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



**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	4,974,457	83%	4,630,880	84%	-7%	6,253,689	85%	35%
Student & Instructional Support	822,763	14%	787,675	14%	-4%	868,000	12%	10%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	176,313	3%	79,155	1%	-55%	217,500	3%	175%
Total Expenditures	5,973,533	100%	5,497,710	100%	-8%	7,339,189	100%	33%
Amount per Pupil	\$817		\$756		-7%	\$1,012		34%

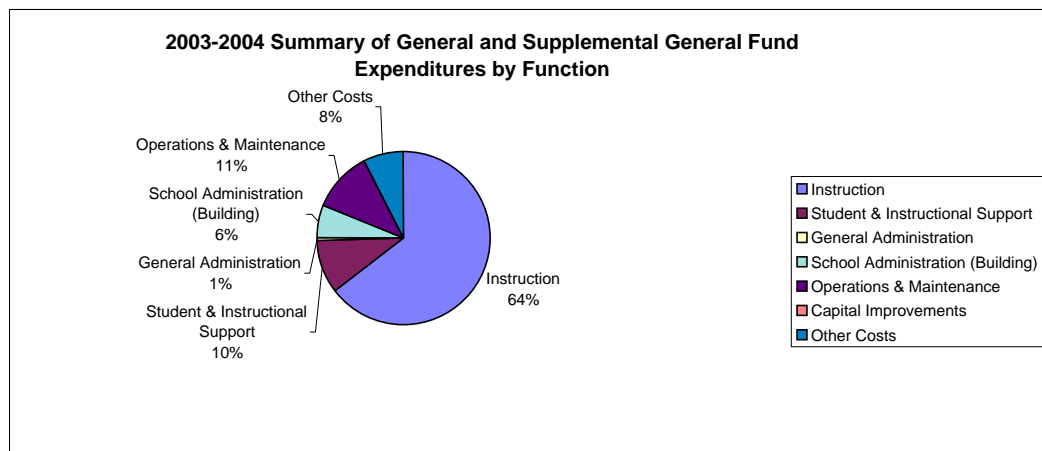
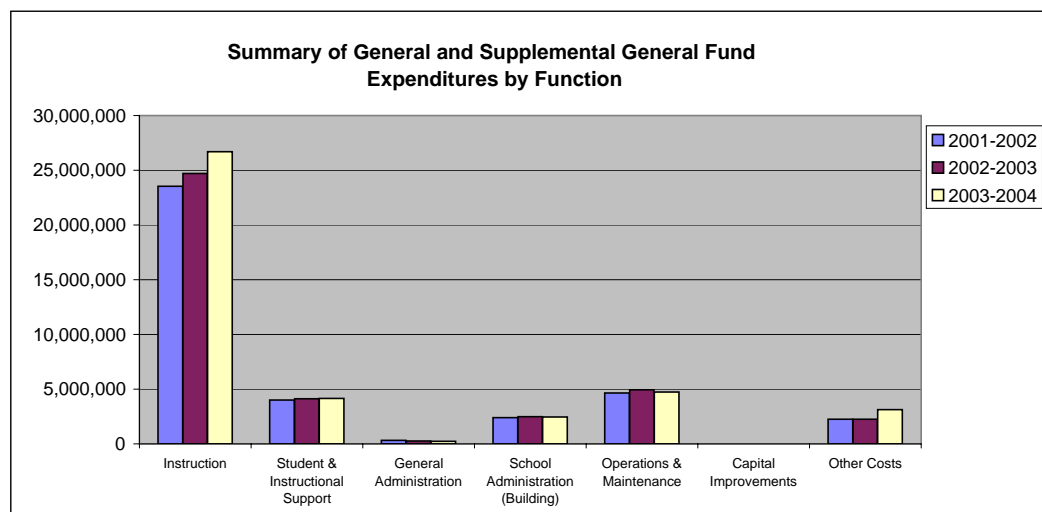
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



**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	23,543,930	63%	24,711,780	64%	5%	26,709,746	64%	8%
Student & Instructional Support	4,009,792	11%	4,112,496	11%	3%	4,152,500	10%	1%
General Administration	322,716	1%	256,620	1%	-20%	244,500	1%	-5%
School Administration (Building)	2,392,585	6%	2,478,339	6%	4%	2,466,000	6%	0%
Operations & Maintenance	4,636,676	12%	4,946,416	13%	7%	4,729,300	11%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,261,586	6%	2,259,626	6%	0%	3,119,500	8%	38%
Total Expenditures	37,167,285	100%	38,765,277	100%	4%	41,421,546	100%	7%
Amount per Pupil	\$5,080		\$5,330		5%	\$5,713		7%

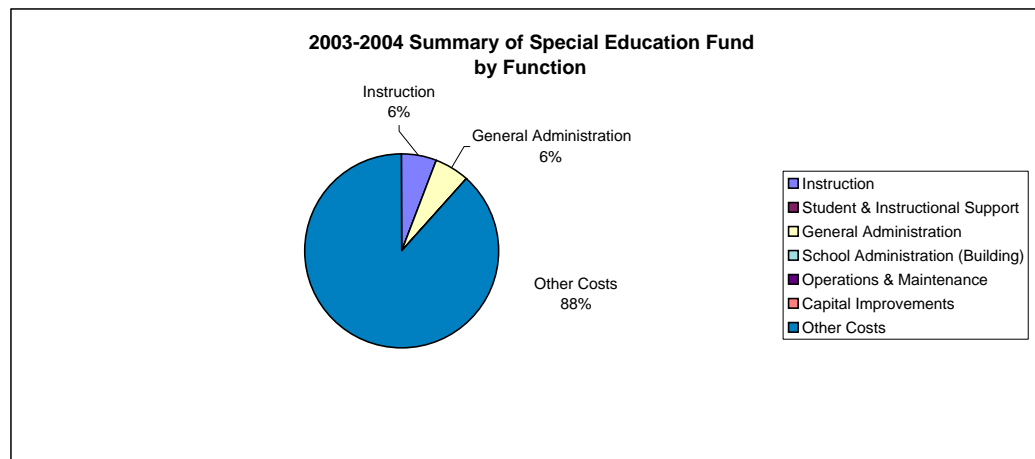
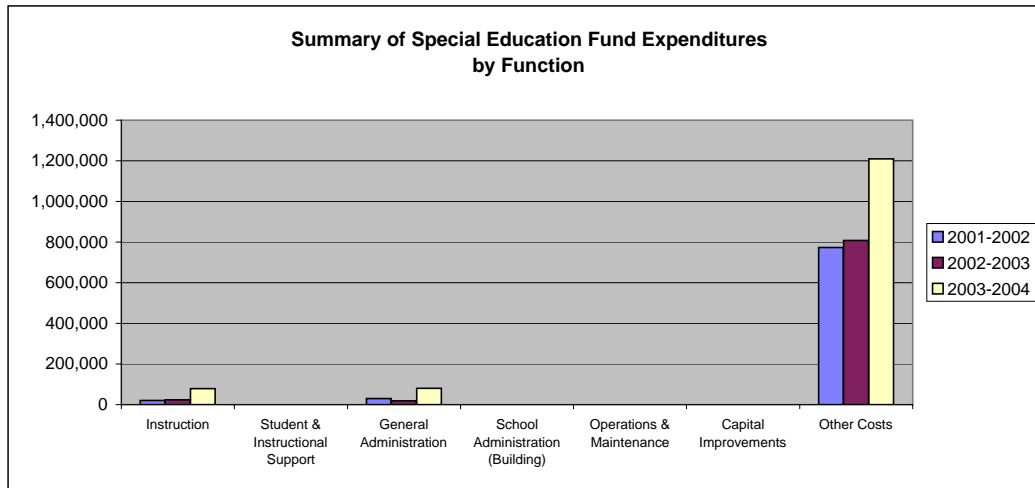
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund
by Function**

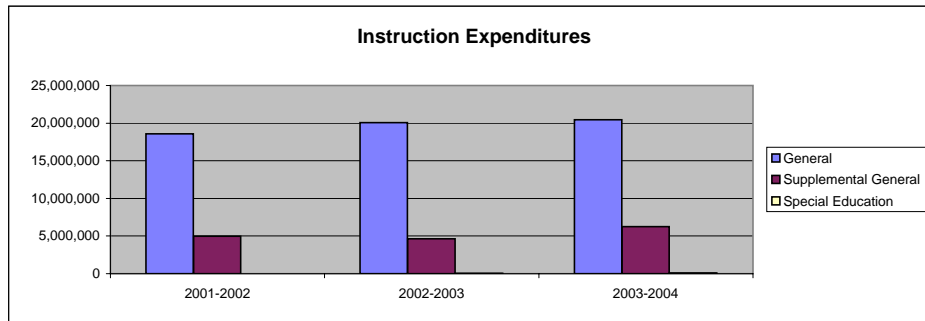
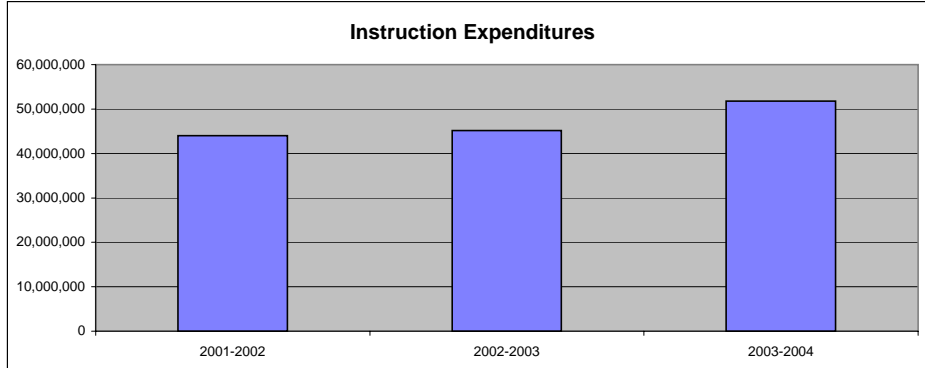
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	20,417	2%	24,332	3%	19%	79,000	6%	225%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	30,538	4%	19,666	2%	-36%	80,000	6%	307%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	773,969	94%	807,355	95%	4%	1,210,000	88%	50%
Total Expenditures	824,924	100%	851,353	100%	3%	1,369,000	100%	61%
Amount per Pupil	\$113		\$117		4%	\$189		61%

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.)



Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	18,569,473	20,080,900	8%	20,456,057	2%
Federal Funds	4,792,324	4,317,728	-10%	4,470,000	4%
Supplemental General	4,974,457	4,630,880	-7%	6,253,689	35%
Bilingual Education	276,873	301,602	9%	365,000	21%
Capital Outlay	588,712	768,725	31%	3,000,000	290%
Driver Education	19,079	19,805	4%	25,700	30%
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	86,550	77,782	-10%	125,000	61%
Special Education	20,417	24,332	19%	79,000	225%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	320,087	366,160	14%	441,400	21%
Gifts/Grants	3,103,208	2,886,132	-7%	3,436,500	19%
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	19,760	192,720	875%		
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	32,770,940	33,666,766	3%	38,652,346	15%
Enrollment (FTE)*	7,315.9	7,273.7	-1%	7,250.0	0%
Amount per Pupil	4,479	4,629	3%	5,331	15%
Adult Education	254,109	261,879	3%	293,000	12%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	1,744,408	1,609,612	-8%	1,939,500	20%
Special Education Coop	9,210,812	9,655,904	5%	10,900,000	13%
TOTAL	43,980,269	45,194,161	3%	51,784,846	15%



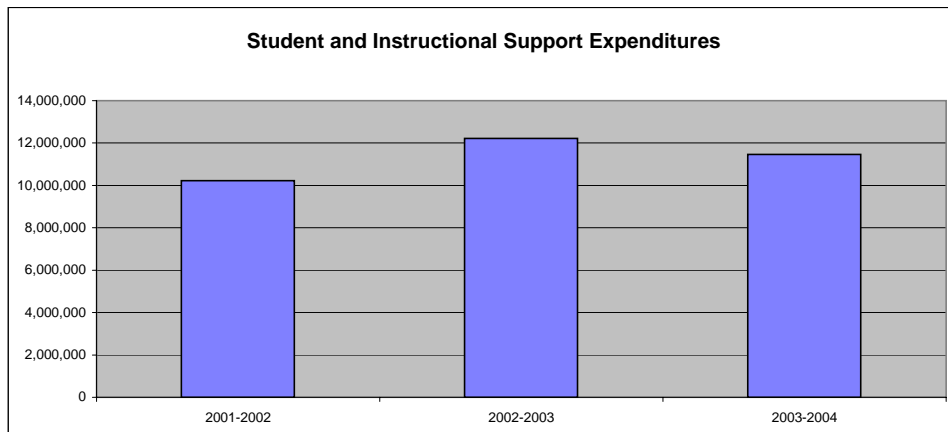
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*Enrollment (FTE) 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	3,187,029		3,324,821	4%		3,284,500	-1%
Federal Funds	1,784,358		1,865,961	5%		1,883,800	1%
Supplemental General	822,763		787,675	-4%		868,000	10%
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	165,567		133,381	-19%		214,500	61%
Parent Education Program	89,741		126,660	41%		200,000	58%
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	1,105,818		2,716,751	146%		1,473,550	-46%
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	7,155,276		8,955,249	25%		7,924,350	-12%
Enrollment (FTE)*	7,315.9		7,273.7	-1%		7,250.0	0%
Amount per Pupil	978		1,231	26%		1,093	-11%
Adult Education	87,145		98,568	13%		111,500	13%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	247,631		237,150	-4%		255,000	8%
Special Education Coop	2,730,956		2,931,868	7%		3,165,000	8%
TOTAL	10,221,008		12,222,835	20%		11,455,850	-6%
Amount per Pupil	\$1,397		\$1,680	20%		\$1,580	-6%



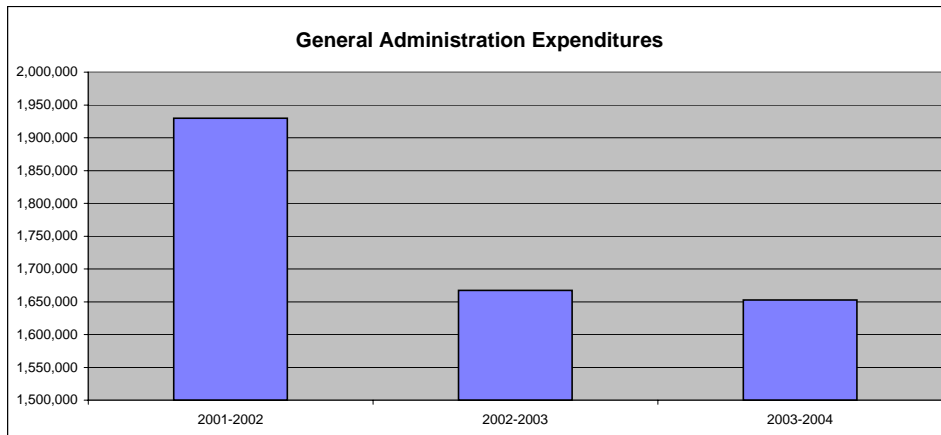
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	322,716	256,620	-20%	244,500	-5%
Federal Funds	4,325	3,372	-22%	5,000	48%
Supplemental General	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	173,342	0	-100%	150,000	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	30,538	19,666	-36%	80,000	307%
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 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	530,921	279,658	-47%	479,500	71%
Enrollment (FTE)*	7,315.9	7,273.7	-1%	7,250.0	0%
Amount per Pupil	73	38	-47%	66	72%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	256,687	299,682	0%	332,500	11%
Special Education Coop	1,142,285	1,087,826	0%	840,500	-23%
TOTAL	1,929,893	1,667,166	-14%	1,652,500	-1%



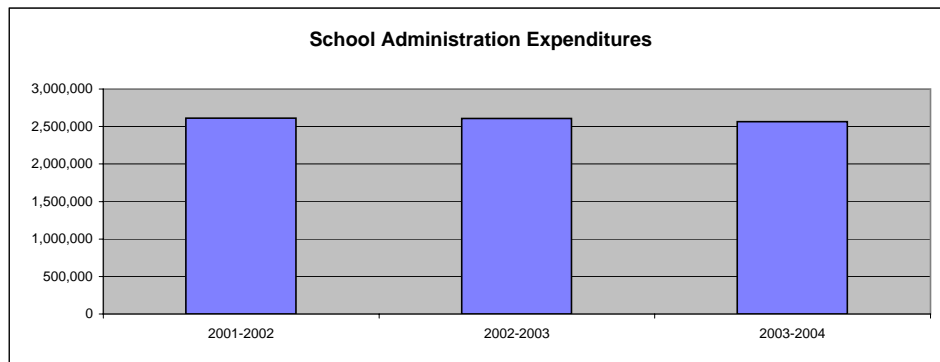
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,392,585		2,478,339	4%		2,466,000	0%
Federal Funds	172,207		116,481	-32%		88,000	-24%
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	45,282		12,846	-72%		12,846	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	2,610,074		2,607,666	0%		2,566,846	-2%
Enrollment (FTE)*	7,315.9		7,273.7	-1%		7,250.0	0%
Amount per Pupil	357		359	0%		354	-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	2,610,074		2,607,666	0%		2,566,846	-2%



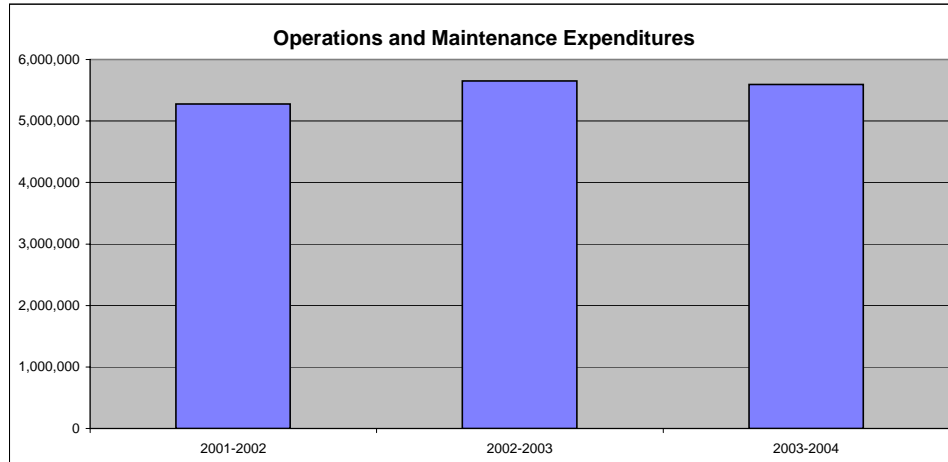
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	4,636,676		4,946,416	7%		4,729,300	-4%
Federal Funds	35,855		68,808	92%		65,000	-6%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	112,371		181,381	61%		250,000	38%
Driver Training	2,065		2,235	8%		3,950	77%
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	13,557		14,633	8%			
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	4,800,524		5,213,473	9%		5,048,250	-3%
Enrollment (FTE)*	7,315.9		7,273.7	-1%		7,250.0	0%
Amount per Pupil	656		717	9%		696	-3%
Adult Education	84		0	-100%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	413,431		376,801	-9%		468,000	24%
Special Education Coop	64,553		59,859	-7%		76,800	28%
TOTAL	5,278,592		5,650,133	7%		5,593,050	-1%



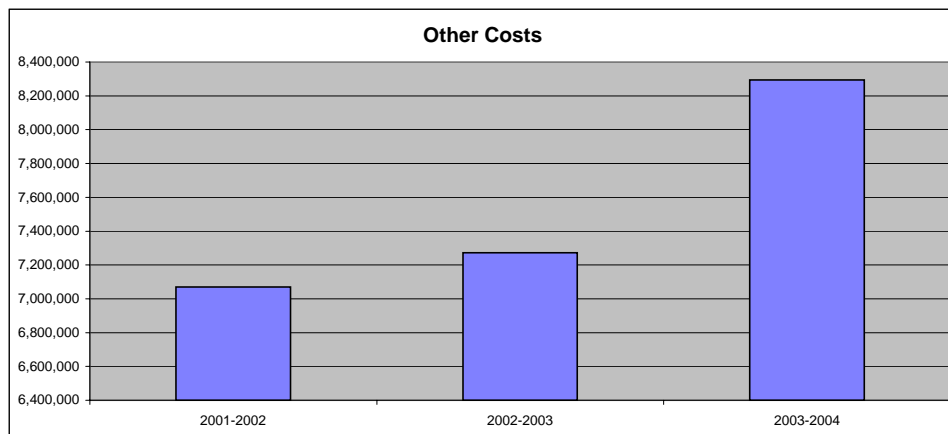
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	2,085,273	2,180,471	5%	2,902,000	33%
Federal Funds	288,520	313,610	9%	227,000	-28%
Supplemental General	176,313	79,155	-55%	217,500	175%
Bilingual Education	57	0	-100%	0	0%
Capital Outlay	74,027	70,997	-4%	250,000	252%
Driver Training	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	2,910,037	2,945,027	1%	3,114,500	6%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	40,617	21,872	-46%	75,000	243%
Special Education	773,969	807,355	4%	1,210,000	50%
Technology Education	0	0	0%		
Transportation	564,431	720,420	28%		
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	27,397	0%	50,000	83%
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	6,913,244	7,166,304	4%	8,046,000	12%
Enrollment (FTE)*	7,315.9	7,273.7	-1%	7,250.0	0%
Amount per Pupil	945	985	4%	1,110	13%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	84,990	106,480	25%	155,000	46%
Special Education Coop	71,899	0	-100%	92,700	0%
TOTAL	7,070,133	7,272,784	3%	8,293,700	14%



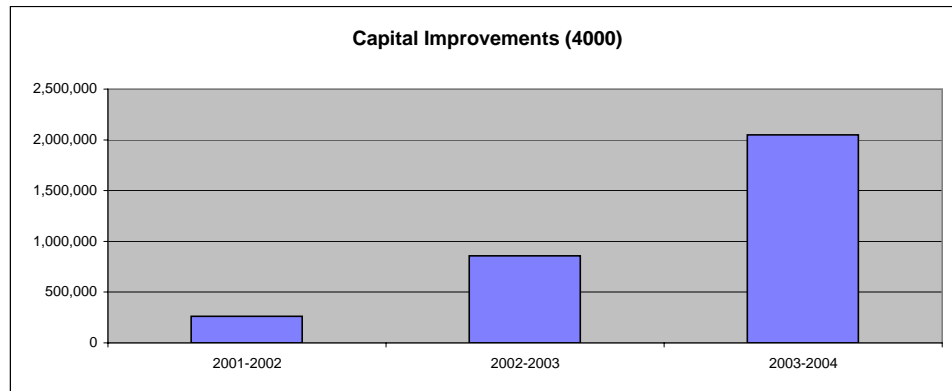
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	261,638	856,846	227%	2,050,000	139%
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	261,638	856,846	227%	2,050,000	139%
Enrollment (FTE)*	7,315.9	7,273.7	-1%	7,250.0	0%
Amount per Pupil	36	118	229%	283	140%
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	261,638	856,846	227%	2,050,000	139%



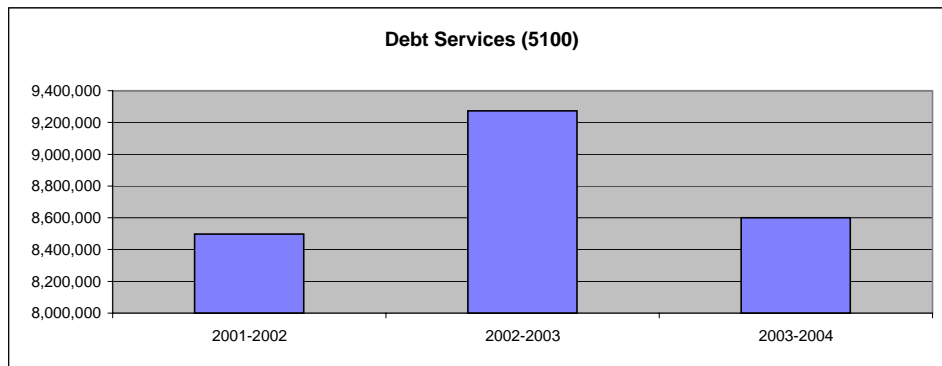
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	8,497,521	9,272,416	9%	8,600,500	-7%
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	8,497,521	9,272,416	9%	8,600,500	-7%
Enrollment (FTE)*	7,315.9	7,273.7	-1%	7,250.0	0%
Amount per Pupil	1,162	1,275	10%	1,186	-7%
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	8,497,521	9,272,416	9%	8,600,500	-7%



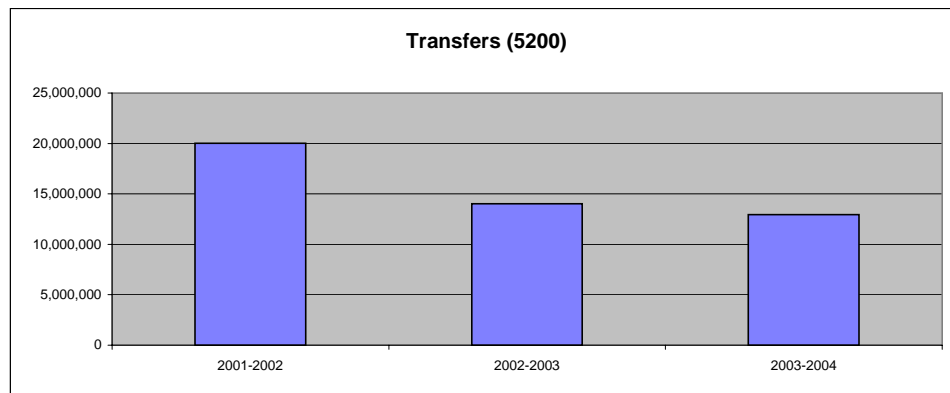
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	8,397,168		4,919,157	-41%		5,000,000	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	3,769,966		4,124,458	9%		2,431,400	-41%
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	7,866,537		4,986,992	-37%		5,500,000	10%
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	20,033,671		14,030,607	-30%		12,931,400	-8%
Enrollment (FTE)*	7,315.9		7,273.7	-1%		7,250.0	0%
Amount per Pupil	2,738		1,929	-30%		1,784	-8%
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	20,033,671		14,030,607	-30%		12,931,400	-8%



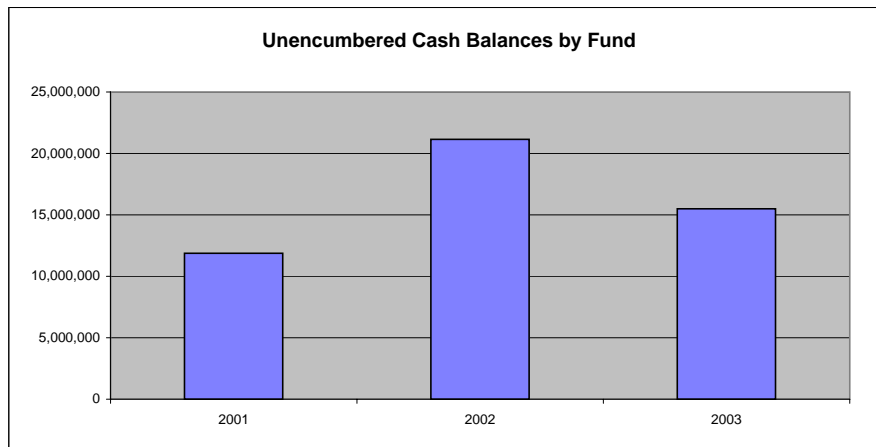
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2001	July 1, 2002	July 1, 2003
General	8,157	3,689	24,089
Federal Funds	-774,846	-438,080	-62,296
Supplemental General	0	104,440	154,849
Bilingual Education	0	0	0
Capital Outlay	1,838,361	3,428,191	4,186,907
Driver Training	19,324	4,809	17,597
Extraordinary School Program	0	0	0
Food Service	65,936	53,711	175,506
Professional Development	10,427	20,000	166,569
Parent Education Program	11,025	20,070	71,064
Summer School	66,932	50,716	102,013
Special Education	793,097	866,494	1,158,182
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	375,571	4,795,889	3,486,900
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	3,199,440	4,709,636	
Contingency Reserve	440,638	1,461,713	
Text Book & Student Material	4,872	239,962	
Bond & Interest 1	3,025,194	3,263,572	3,625,351
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	9,084,128	18,584,812	13,106,731
Enrollment (FTE)*	7,315.9	7,273.7	7,250.0
Amount per Pupil	1,242	2,555	1,808
Adult Education	115,099	82,517	81,756
Adult Supplemental Education	0	0	0
Area Vocational School	1,450,875	1,458,309	1,646,812
Special Education Coop	1,213,772	1,023,561	658,160
TOTAL	11,863,874	21,149,199	15,493,459



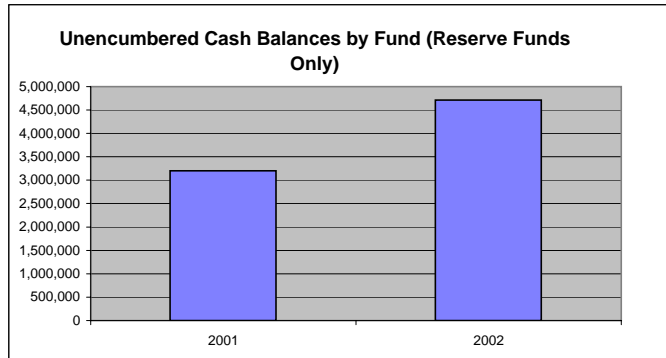
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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**

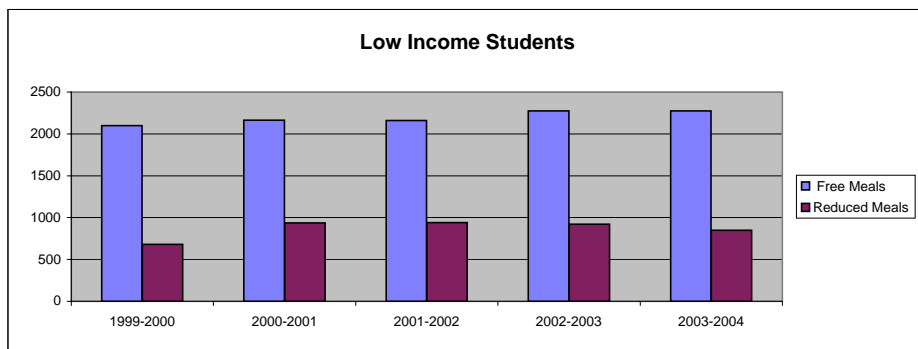
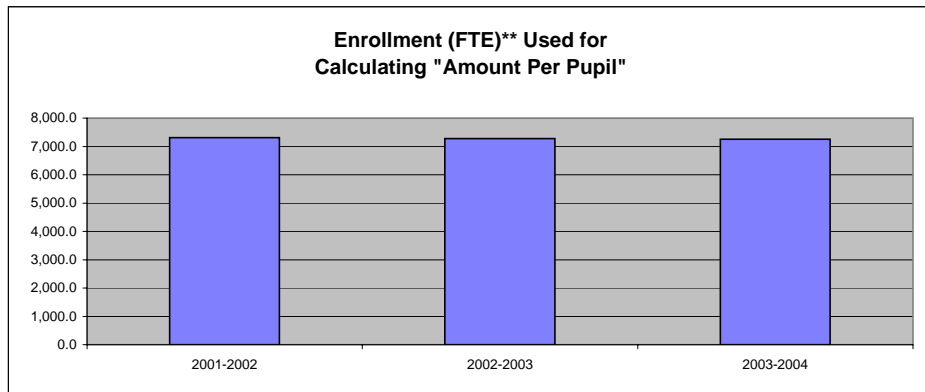
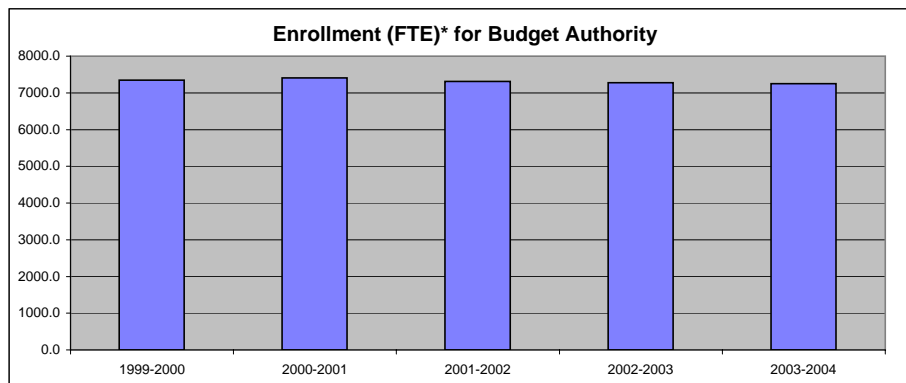
	July 1, 2001	July 1, 2002
Special Reserve	3,199,440	4,709,636
TOTAL OTHER	3,199,440	4,709,636
Amount per Pupil	\$437	\$647



*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.

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)*	7,347.5	7,404.0	1%	7,315.9	-1%	7,273.7	-1%	7,250.0	0%
Enrollment (FTE)**	N/A	N/A		7,315.9		7,273.7	-1%	7,250.0	0%
Number of Students - Free Meals	2,098	2,165	3%	2,161	0%	2,275	5%	2,275	0%
Number of Students - Reduced Meals	681	938	38%	939	0%	923	-2%	849	-8%



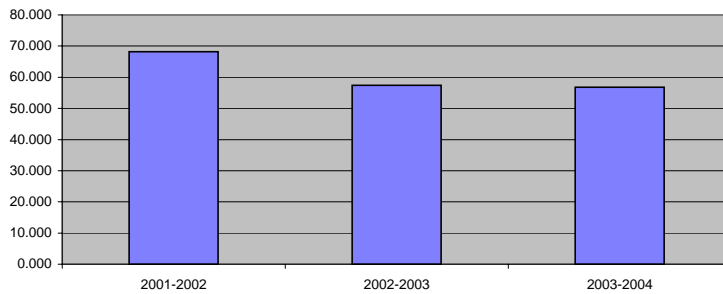
*FTE for state aid and budget authority purposes for general fund.

** 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.

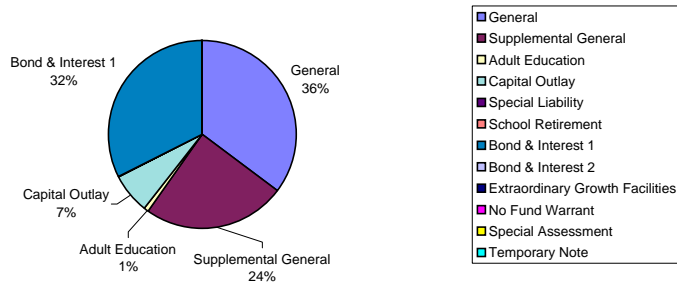
**Miscellaneous Information
Mill Rates by Fund**

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	26.643	14.087	13.853
Adult Education	0.497	0.498	0.500
Capital Outlay	3.975	3.984	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	17.063	18.815	18.409
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	68.178	57.384	56.762
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

Total USD Mill Rates



**2003-2004 Miscellaneous Information
Mill Rates by Fund (Total USD)**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	\$325,921,641	\$344,155,907	\$353,832,124
Bonded Indebtedness	\$97,065,000	\$92,565,000	\$87,565,000

