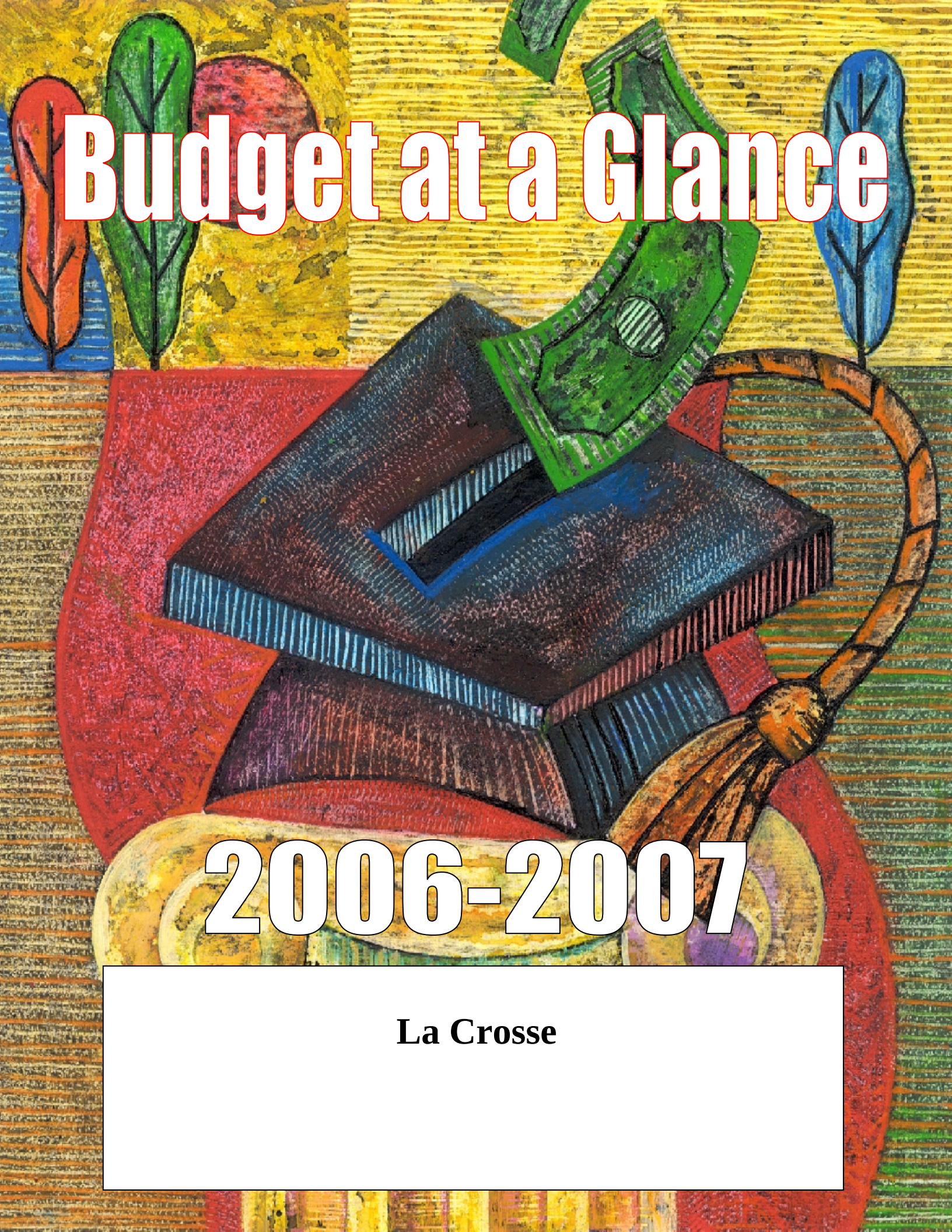
Budget at a Glance



2006-2007

La Crosse

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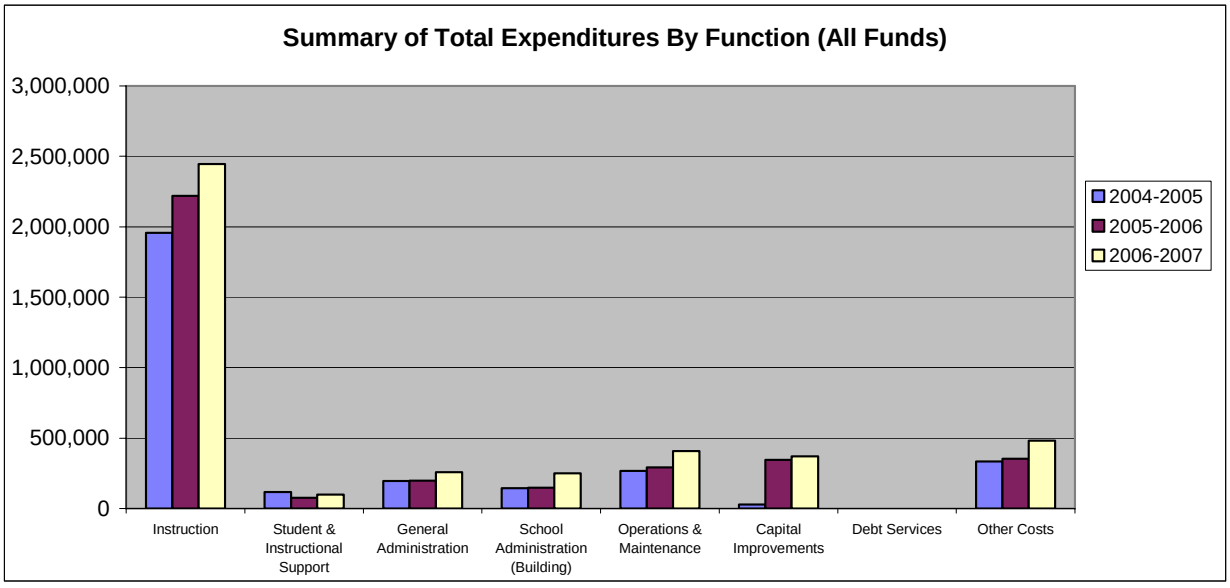
Summary of Total Expenditures By Function
(All Funds)

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,957,243	64%	2,218,684	61%	13%	2,446,089	57%	10%
Student & Instructional Support	118,405	4%	75,056	2%	-37%	99,305	2%	32%
General Administration	195,354	6%	197,820	5%	1%	257,802	6%	30%
School Administration (Building)	143,363	5%	147,626	4%	3%	251,563	6%	70%
Operations & Maintenance	268,494	9%	293,338	8%	9%	407,969	9%	39%
Capital Improvements	29,315	1%	346,462	10%	1082%	371,000	9%	7%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	333,367	11%	353,071	10%	6%	482,011	11%	37%
Total Expenditures	3,045,541	100%	3,632,057	100%	19%	4,315,739	100%	19%
Amount per Pupil	$9,992		$11,490		15%	$14,933		30%

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, 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.

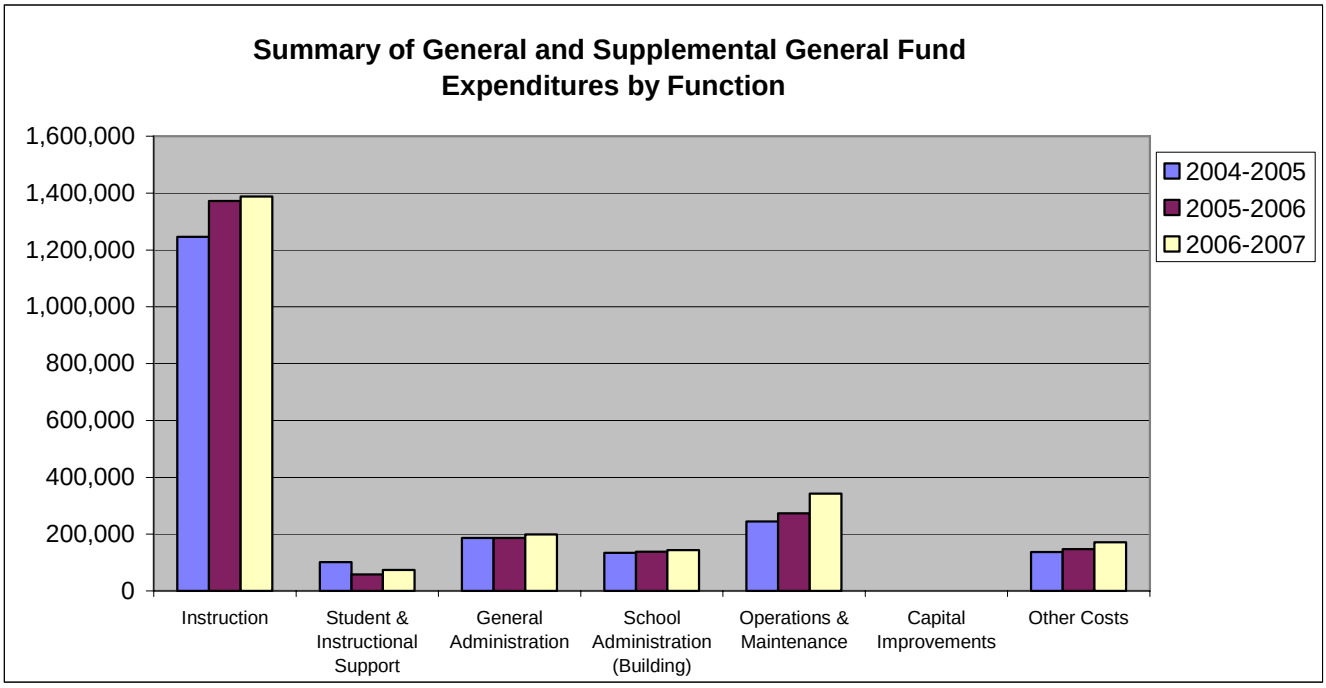
Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

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 & 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services – 5100 Transfers - 5200



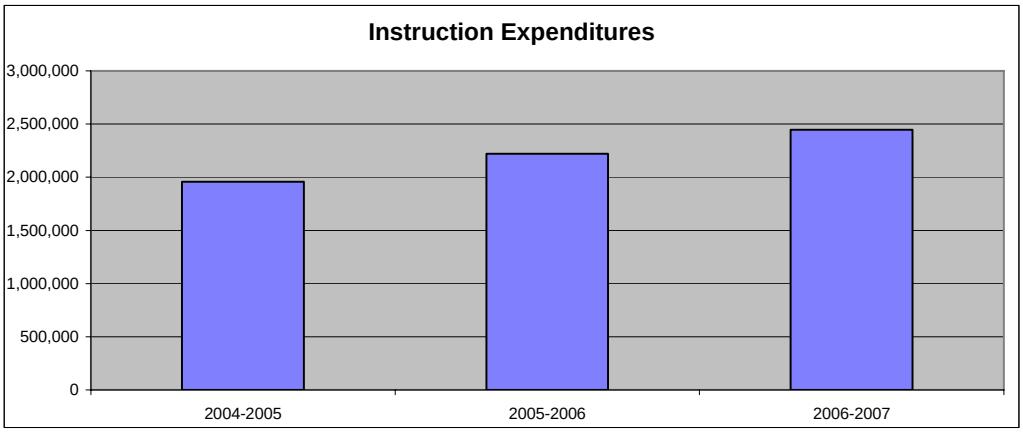
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,245,505	61%	1,371,738	63%	10%	1,387,884	60%	1%
Student & Instructional Support	101,500	5%	57,959	3%	-43%	74,018	3%	28%
General Administration	186,753	9%	186,737	9%	0%	199,072	9%	7%
School Administration (Building)	134,428	7%	138,091	6%	3%	143,630	6%	4%
Operations & Maintenance	244,688	12%	272,915	13%	12%	342,692	15%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	137,442	7%	146,931	7%	7%	171,232	7%	17%
Total Expenditures	2,050,316	100%	2,174,371	100%	6%	2,318,528	100%	7%
Amount per Pupil	$6,727		$6,879		2%	$8,023		17%



Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,245,505		1,266,089	2%		1,256,509	-1%
Federal Funds	111,949		106,625	-5%		111,469	5%
Supplemental General	0		105,649	0%		131,375	24%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			73,220			109,626	50%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	67,258		95,379	42%		145,000	52%
Driver Education	3,443		2,332	-32%		3,950	69%
Declining Enrollment			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		168	0%		12,902	7580%
Special Education	357,739		354,259	-1%		450,000	27%
Vocational Education	110,298		120,891	10%		144,800	20%
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	56,036		68,768	23%		80,458	17%
Contingency Reserve	0		0	0%			
Text Book & Student Material	5,015		25,304	405%			
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	1,957,243		2,218,684	13%		2,446,089	10%
Enrollment (FTE)*	304.8		316.1	4%		289.0	-9%
Amount per Pupil	6,421		7,019	9%		8,464	21%
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	1,957,243		2,218,684	13%		2,446,089	10%



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.

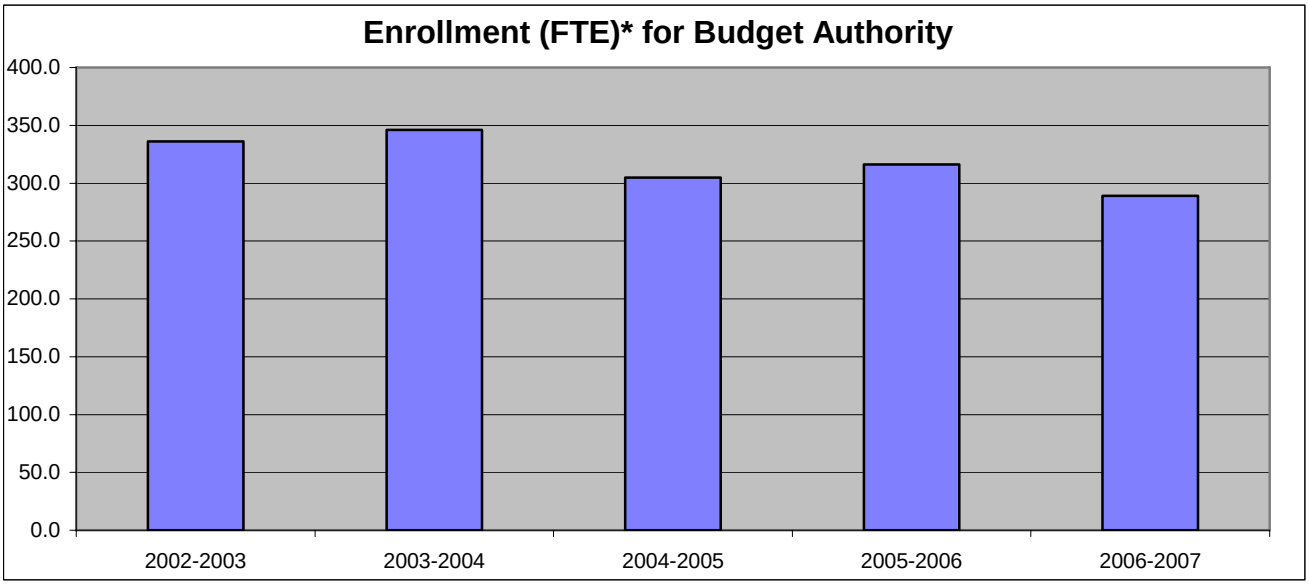
*Enrollment (FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

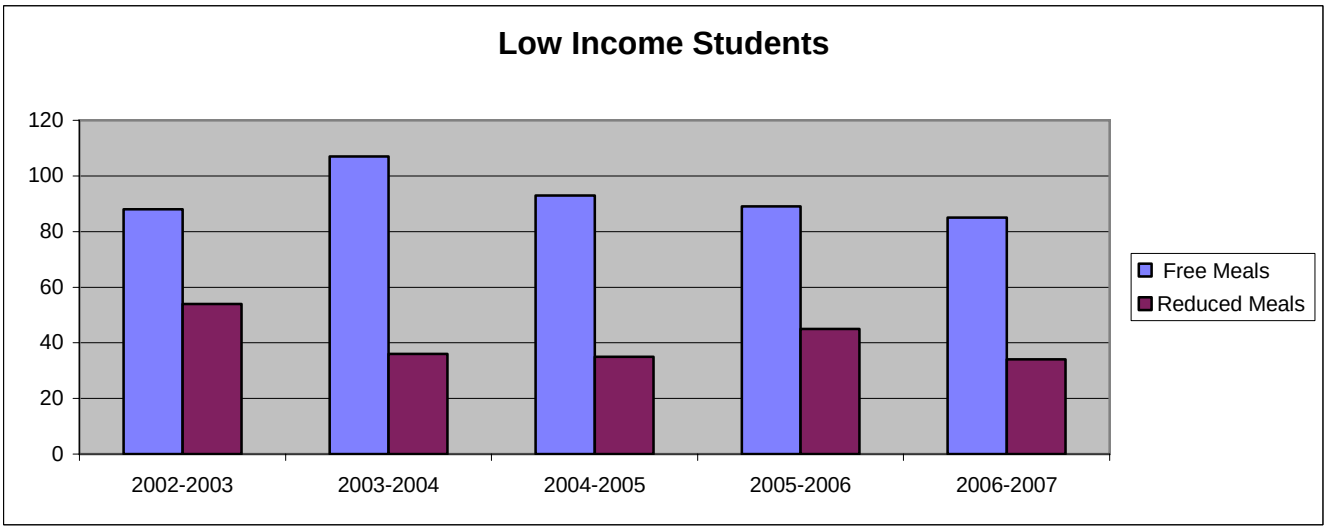
Sources of Revenue and Proposed Budget for 2006-07

	2006-07		Estimated Sources of Revenue--2006-07				
	Amount	July 1, 2006	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,549,030	2,263	2,130,482	0		0	416,285
Supplemental General	567,930	22,454	62,849				482,627
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	109,626	0		0	0	109,626	0
Bilingual Education	0	0		0	0	0	0
Capital Outlay	716,000	770,305	4,261	0	0	1,268	90,819
Driver Training	14,350	26,714	1,365		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	252,920	51,600	1,975	60,869	0	82,500	56,675
Professional Development	15,180	19,486	1,225	0	0	8,000	0
Parent Education Program	4,000	0	0	0	0	4,000	0
Summer School	12,902	12,902		0	0	0	0
Special Education	499,949	474,442	0	0	0	448,238	0
Vocational Education	144,800	0		0	0	144,800	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	115,715	0	115,715				
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	111,769	9,502	xxxxxxxxxxx	102,267	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,114,171	1,389,668	2,317,872	163,136	0	798,432	1,046,406
Less Transfers	798,432						
TOTAL Budget Expenditures	$4,315,739						

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	336.2	346.0	3%	304.8	-12%	316.1	4%	289.0	-9%
Number of Students - Free Meals	88	107	22%	93	-13%	89	-4%	85	-4%
Number of Students - Reduced Meals	54	36	-33%	35	-3%	45	29%	34	-24%

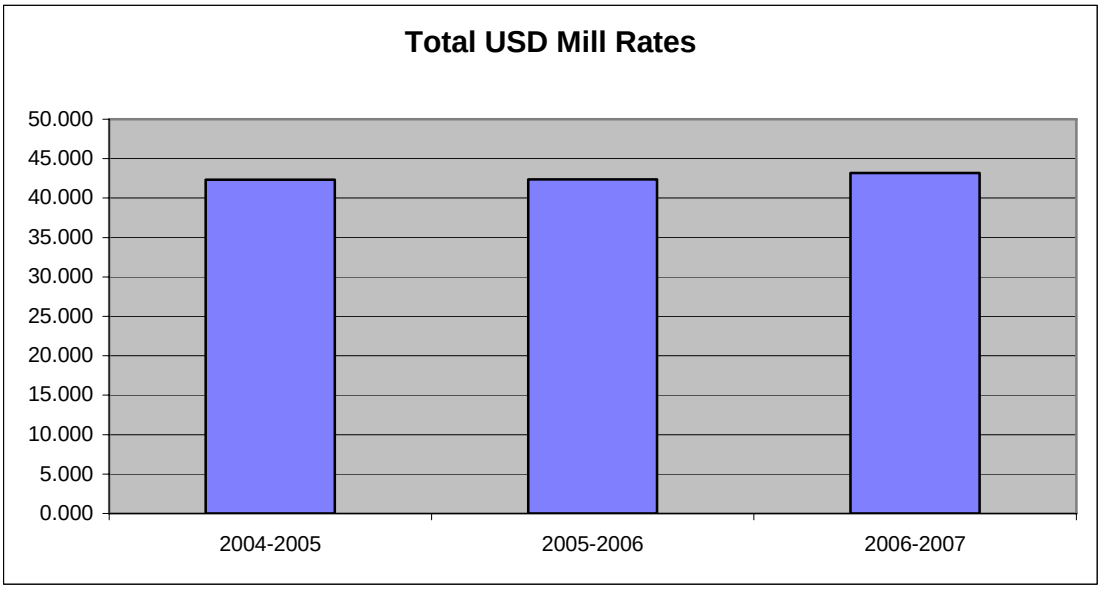




*FTE for state aid and budget authority purposes for the general fund.

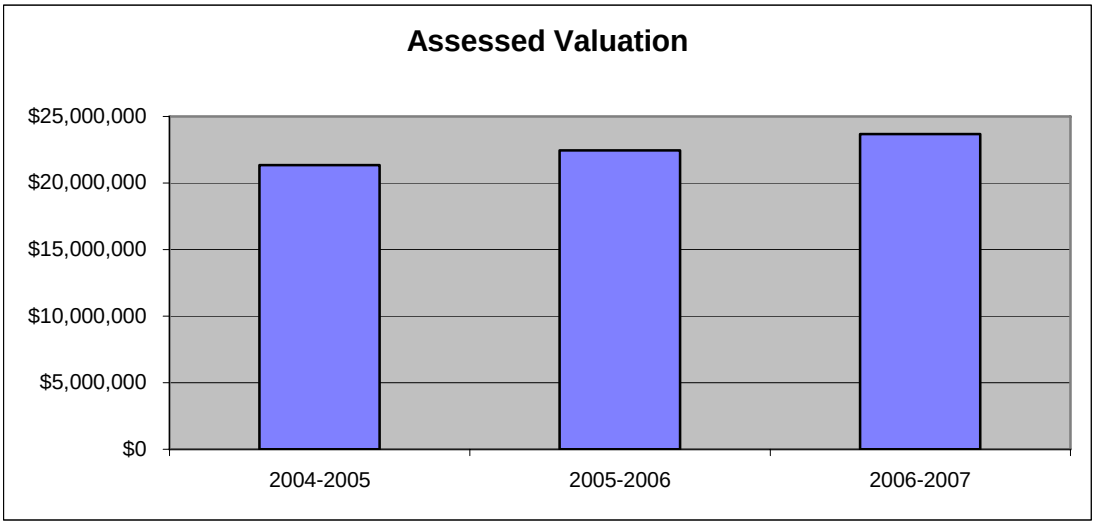
Miscellaneous Information
Mill Rates by Fund

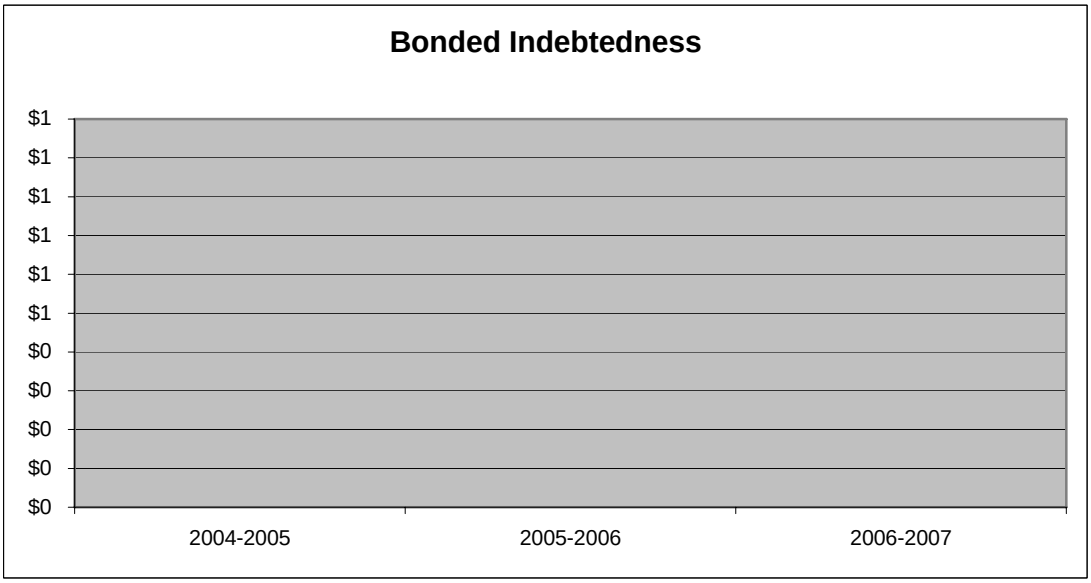
	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	18.767	18.766	19.595
Adult Education	0.000	0.000	0.000
Capital Outlay	3.576	3.603	3.600
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**42.343**	**42.369**	**43.195**
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

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$21,354,454	$22,463,676	$23,673,382
Bonded Indebtedness	0	0	0





USD# 395
AVERAGE SALARY

	2004-05 Actual			2005-06 Actual			2006-07 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	148,399	74,200	2.0	155,836	77,918	2.0	161,997	80,999
Teachers (Full Time)	27.6	1,016,615	36,834	28.3	1,154,981	40,812	28.0	1,220,260	43,581
Other Certified (Licensed) Personnel	2.0	87,162	43,581	1.2	48,589	40,491	2.0	90,594	45,297
Classified Personnel	11.8	377,729	32,011	10.9	397,323	36,452	10.7	387,000	36,168
Substitutes/Temporary Help	XXXXXX	32,458	XXXXXXXXXXX	XXXXXX	56,956	XXXXXXXXXXX	XXXXXX	57,000	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