

Budget Profile

2004-2005



Haysville USD 261

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- Supplemental Information for Tables in *Summary of Expenditures*
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2004-2005 Budget General Information

Haysville USD 261

Introduction

The Haysville Unified School District #261 is located in south-central Sedgwick County. The district encompasses 36 square miles. The 4600 students attending USD 261 schools reflect both rural and suburban backgrounds. District facilities include Campus High School, Haysville Alternative High School, Haysville Middle School, Freeman Elementary School, Nelson Elementary School, Oatville Elementary School, Rex Elementary School, Ruth Clark Elementary School, Haysville Early Childhood Center, Tri-City Day School, Haysville Charter School, Administration Building, and the Service Center. The district offers a challenging curriculum emphasizing the core academic areas of reading, math, science and social studies and incorporating all State of Kansas standards for education. In the 2003-2004 school year, 4700 students attended the Haysville schools. The District employees 343 certified staff and 320 non-certified staff.

Board Members

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Wayne Holt, President	524-8667	wholt3@cox.net
Glen Crum, Vice President	524-0006	glcrum@usd261.com
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David Kahmann	640-2372	dkahmann@sbcglobal.net
Susan Walston	522-6619	swalston@usd261.com

District Level Administrative Staff

Superintendent	Dr. John Burke
Assistant Superintendent of Business/Finance	Dr. Perry McCabe
Assistant Superintendent of Instructional Services	Ms. Diane Gross
Director of Personnel	Mr. Bruce Petersen
Director of Special Services	Ms. Becky Cezar
Special Education Coordinator	Mr. Brian Howard
Director of Elementary Curriculum	Ms. Teresa Tosh
Director of Technology Services	Mr. David Herbert
Director of Instructional Curriculum	Ms. Lisa Cundiff
Community Relations Coordinator	Ms. Sandy Bradshaw
Director of Operations	Mr. Bruce Sanderson
Director of Food Service	Ms. Gina Lee
Clerk of the Board/Administrative Assistant	Ms. Debbie Coleman

The District's Accomplishments and Challenges

Accomplishments: The Haysville School District adopted Belief Statements, a Strategic Plan and Action Plans that will be achieved over the next five years. The district's plan focuses on improved facilities, better technology, increasing the graduation rate, improving relations with the community, enhanced teaching and learning and increasing the participation and competitiveness in extracurricular activities. The Four-Year Old At-Risk Program was expanded as well as the Parents as Teachers Program. The district purchased the Grand Lane Shopping Center as a way to prepare for increasing enrollment. PowerSchool, a student information management software system, was purchased. This program will facilitate communication between parents and teachers. The Haysville USD 261 Education was founded and will provide additional resources for students and employees of the district. Planning for a charter school culminated in the district receiving a charter. The school will begin classes for the 2004-05 school year.

Challenges: The district continues to incur increasing enrollment. This increased enrollment has created the need to consider the construction of new facilities. The district's instructional technology is limited and out of date. The number of students who start high school and finish four years later is too low. The district's public image and customer service need to improve. The requirements of the No Child Left Behind Law make improvements in teaching and learning essential. The number of participants in extracurricular activities needs to increase and the teams and individuals need to be more competitive. The legislature's unwillingness to fix the school finance law or increase funding to school districts has created unacceptably low levels of funding. This legislative inaction hinders the number of teachers the district can hire and programs that the district can implement. The slow economic recovery continues to provide a large number of students who qualify for the free and reduced meal program.

Supplemental Information for the Following Tables

(The page numbers of the charts and graphs correspond to the identifier numbers below)

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

As you review this table, please note that the amount spent per pupil was up by 2% in 2003-04 vs. 2002-03. That percentage is compared to the 3% by which the district's enrollment grew this past year. So, even though there was no increase in the BPPP at the state level (\$3,863), the added enrollment brought more dollars into the district's budget and thus expenditures were able to increase proportionately. Also, in comparing 2003-04 to 2002-03 expenditures, please note the decrease in spending in school administration and capital improvements. Because of the change in a number of school level administrators due to retirement and being replaced by less experienced administrators, this expense category decline. Capital improvements also declined as not as much money was spent during the school year of 2003-04. However, a number of the improvements that were made in the summer of 2003 in preparation for 2003-04 were actually expensed in the 2002-03 school year while many of this year's capital improvements will actually be expensed in 2004-05.

General administration costs were up in 2003-04 because the district was back to a full administrative staff. In 2002-03, those costs were much less because the district was operating 1-2 administrators short with the interim superintendent and the death of Kristen Swartzendruber.

In comparison, as you at the budget for 2004-05, please be reminded that as opposed to 2002-03 and 2003-04 which show actual expenditures, 2004-05 shows budget figures. Those figures are generally greater than is actually intended to be spent because the district wants to give itself adequate room in the budget for unanticipated expenses that if budgeted too closely, it would result in funds being overspent or the district needing to republish the budget because of those higher expenses.

2. Summary of General Fund Expenditures by Function

Please note as indicated on the table, this information pertains to 'General Fund' line items. Therefore, the amount spent per pupil is not the same as in the previous graph and the % of increase for 2003-04 vs. 2002-03 is not the same either. Please note also that amount of expenditures do not include the mandatory transfer to the Special Education Fund or other fund transfers. Thus, even though the General Fund budget was 3% higher in 2003-04 than 2002-03, the amount spent within the fund actually increased by only 2% and amount spent per pupil showed a slight decrease because there was a 3% increase in students as well.

You will also see in General Fund a reduction of spending in a number of areas as well as a significant increase in Other Costs. Some of that is due to a change in function codes or funds to which a number of items were charged. Some of those changes were recommended by the State while others were necessary to stay within budget limits of the General Fund. For example, the cost of the major utilities was moved from General Fund to Supplemental General Fund as was the cost of workers' compensation insurance. On the other hand, the State eliminated the Transportation Fund and those costs were added to General Fund thus highly inflating the Other Costs category.

Again, as you look at the budget for 2004-05, please be reminded that these are budget figures as stated in #1 and thus, probably higher than anticipated expenditures will be. USD 261 is budgeting for a 3% student increase again in 2004-05.

3. Summary of Supplemental General Fund Expenditures by Function

In comparison of the 2003-04 and 2002-03 actual expenditures, several differences stand out. First of all, transfers to other funds are not included as was the case in General fund. Transfers for 2003-2004 were considerably less because of the elimination of the Transportation and Technology Funds by the State. This in turn had a significant effect on Total Expenditures in the SGF. Transportation costs became a part of General Fund and Technology costs became a part of the Supplemental General Fund and were a large part of the increase in Instruction expenses. Student and Instructional Support costs were down due to less supplies being purchased in this area. General Administration costs were up significantly because the cost for workers' compensation was changed from GF to SGF. The significant increase in Operations and Maintenance was as stated above, moving the expenses for major utilities such as natural gas and electricity from GF to SGF.

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

This graph is just a combination of graphs in #2 and #3. Therefore the rationale behind this graph would be cumulatively the same as it is for #2 and #3 above.

5. Summary of Special Education Fund by Function

Special Education costs continue to rise faster than general education costs and the State is funding it at a lesser rate than last year. As can be seen, special education costs were up 9% this past year, 2003-04, compared to the 2% increase of general education. While Instructional costs were up only 4%, costs of Student and Instructional Support were up 24% as specialty support staff like psychologists, hearing impaired, vision impaired, and autistic staff continue to be added. General Administration costs were up as a coordinator of special education services was added.

Budgeted costs for next year are up as well again as increased staff was required for the coming year due to an increased number of identified students. But as is the case with other budgets, the entire budgeted amount is not expected to be expended, but room is built in for catastrophic cases and added student identification.

6. Instruction Expenditures (1000)

As held true in other situations above, the Instruction Expenditures for 2003-04 were up as compared to 2002-2003. But, comparably, there was a 3% increase in student FTE in 2003-04. Even though there was only a 1% increase in Instruction Expenditures in GF, there was a 66% increase in SGF as some costs from GF were shifted there from GF and Technology Fund. District wide across all funds, there was a 5% increase on Instruction Expenditures compared to a 3% increase in student FTE.

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

Expenses in this category were up 6% from a year ago. That compares to a 4% increase in the amount per pupil with the 3% FTE growth. As can be seen, significant increases occurred in this area in Federal Funds, Capital Outlay, Special Education, Professional Development, and the Text Book/Student Material Funds. A significant decrease occurred in the SGF for reasons explained in #3.

8. General Administration Expenditures (2300)

General Administration expenditures actually decreased as some insurance costs were transferred to SGF. Correspondingly, SGF expenditures increased significantly in this area. Special Education costs increased for reasons stated in #5. Federal Fund costs rose in this area as well.

9. School Administration Expenditures (2400)

School Administration expenditures were down 1% in 2003-04 compared to 2002-03. This is due in part to the retirement of several principals in 2002-03. Some of the early retirement incentives and the unused sick leave payments for these positions were paid in 2002-2003, thus driving those costs up more than normal. Budgeted costs for 2004-2005 are up significantly in Summer School and down in Federal Funds as the 21st Century Federal Grant will no longer be available to pay for elementary at-risk summer school expenses.

10. Operations and Maintenance Expenditures (2600)

Operations and Maintenance costs were up significantly in SGF for the reasons explained in #3 above. The costs were up in DE because of the purchase of a new DE car. For the coming year budgeted expenses are up in several areas, although not that much is expected to be spent above what was spent in the current year.

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

Other Costs were up significantly this year in GF this year primarily because of the inclusion of transportation costs in GF instead of having a separate Transportation Fund. Costs were up significantly in SGF because of an increase in workers' compensation premium. Also, there was an increase in equipment and furnishings purchased out of SGF. Budgeted expenditures are pretty steady for next year except for a projected decrease in Federal Funds in this area primarily because of the loss of the 21st Century Grant.

12. Capital Improvements (4000)

Capital Improvement costs were down in 2003-2004 compared to 2002-03 for the reasons explained in #1 above. Even though the amount budgeted for the two years was essentially the same, what got encumbered and paid out of the respective years differed due to the timing of the completion of the projects or items purchased. Projected expenditures for the coming year are again about the same although timing may still play a part as to when the items are actually expensed or encumbered.

13. Debt Services (5000)

The district continues to pay on the bonded indebtedness from the bond issue of a few years ago. That debt will continue until the year 2018. The annual payments are set up so that the principal and interest amounts will stay relatively the same over the life of the debt. The district did refund a portion of those bonds this past year which will save the district over \$200,000 over the life of the bonds.

14. Transfers (5200)

The district transfers funds from its General Fund and Supplemental General Fund to a number of other funds that are dependent on transfer funds to operate. Those funds include Adult Education, Bilingual, Driver Training, Parent Education, Professional Development, Summer School, Vocational, and Special Education. Without the transfer of these funds, the listed funds could not exist and services provided by those funds would not exist either. The fact that transfers were down by 15% this past year, 2003-2004, is indicative of the lack of increased funding at the state level. As costs continue to rise in wages and benefits, utilities, insurance, etc., fewer funds are available to transfer to these special funds. If the State Legislature does not increase funding for education, some of the special funds are going to be hurt significantly and programs they serve may have to be cut or pared down. With the same BPPP funding for the coming year (\$3,863) for the third consecutive year, transfers are again expected to be down by another 14%.

15. Miscellaneous Information Unencumbered Cash Balance by Fund

The district's unencumbered cash balances increased this past year over the past two years. That is due in large part to good fiscal management on the part of the district's staff. Even though the district had a 3% growth in FTE this past year, the BPPP of \$3,863 did not increase. Again, we would project this to decrease as of the end of this coming year since the BPPP remains the same for a third consecutive year. The district may be able to maintain its unencumbered cash balances if enrollment increases by the budgeted 3% again in 2004-2005.

16. Reserve Funds Unencumbered Cash Balance

This does not apply to Haysville USD 261.

17. Other Information – FTE

This chart and graph information shares the district's FTE over the past two years and the budgeted FTE for the coming year. It is hoped that the district will grow by another 3% (approx. 135 FTE) this coming fiscal year, 2004-05. This past year the district grew by 3% (120 FTE). This chart and graph also show the number of approved free and reduced meal applications from the prior two years. As can be seen, those numbers were up significantly this past year as a result of layoffs in the aircraft and related industries the past three years. Those numbers are expected to be relatively the same or slightly lower for this coming year as the economy starts to rebound from its prolonged downturn.

18. Miscellaneous Information Mill Rates by Fund

This chart and graph show the district's mill rate history over the past two years and the projected mill rate for the coming year. As can be seen, the district's mill levy increased for the first time in five years last year by a mere .04 of a mill. This coming year it is projected to rise by .38 of a mill. That amounts to approximately \$5.00 on a house appraised at \$125,000.

19. Other Information – Assessed Valuation and Bonded Indebtedness

As can be seen on this chart and graph, the district's assessed valuation continues to increase. That is due primarily to increased residential growth and increased valuation on residential and commercial real estate. The district's bonded indebtedness continues to decrease as bonds from the 1998 project are paid off over the remaining years of the issue.

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_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

Haysville USD 261 Web Site Information

<http://www.usd261.com>

- **Parent Information**
 - Calendars
 - Boundaries
 - School Information
 - District News and Other Information
 - PowerSchool Grade and Attendance Information
 - Board of Education Meeting Agenda and Minutes
 - DocuShare Folders
- **Teacher Information**
 - PowerSchool Grade and Student Information
 - MyLearningPlan.com
 - Calendars
 - Board of Education Meeting Agenda and Minutes
 - E-Reqs
 - Work Orders

- o DocuShare Folders
- **Administration/Staff Information**
 - o PowerSchool Grade and Student Information
 - o MyLearningPlan.com
 - o Calendars
 - o Board of Education Meeting Agenda and Minutes
 - o E-Reqs
 - o Work Orders
 - o DocuShare Folders
- **Student Information**
 - o Enrollment Information
 - o Calendars
 - o Food Menus
 - o PowerSchool Grade and Attendance Information
 - o Curriculum Information
 - o School News and Other Information

**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	17,041,216	53%	17,859,053	53%	5%	19,634,131	52%	10%
Student & Instructional Support	3,851,102	12%	4,100,341	12%	6%	4,427,044	12%	8%
General Administration	542,943	2%	793,144	2%	46%	1,186,130	3%	50%
School Administration (Building)	1,759,950	5%	1,740,213	5%	-1%	1,948,700	5%	12%
Operations & Maintenance	3,049,480	9%	3,126,317	9%	3%	3,636,717	10%	16%
Capital Improvements	804,524	2%	536,758	2%	-33%	825,000	2%	54%
Debt Services	1,741,790	5%	1,816,927	5%	4%	1,813,265	5%	0%
Other Costs	3,630,029	11%	4,000,525	12%	10%	4,315,221	11%	8%
Total Expenditures	32,421,034	100%	33,973,278	100%	5%	37,786,208	100%	11%
Amount per Pupil	\$7,568		\$7,716		2%	\$8,328		8%

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

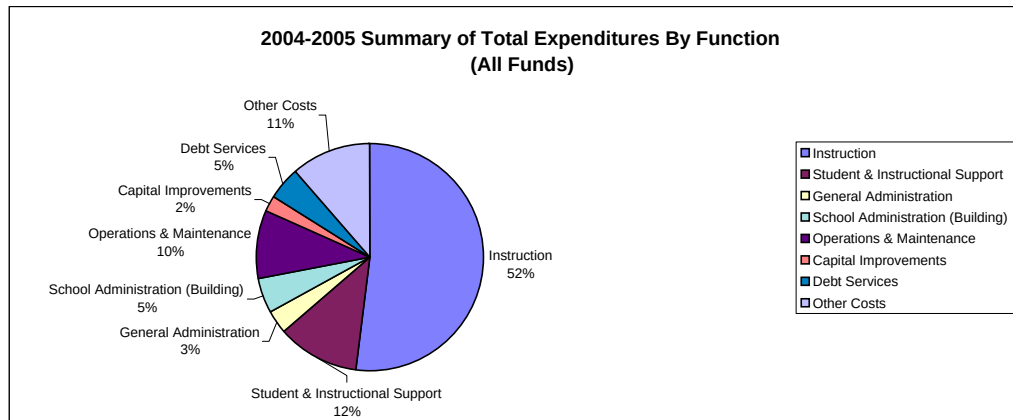
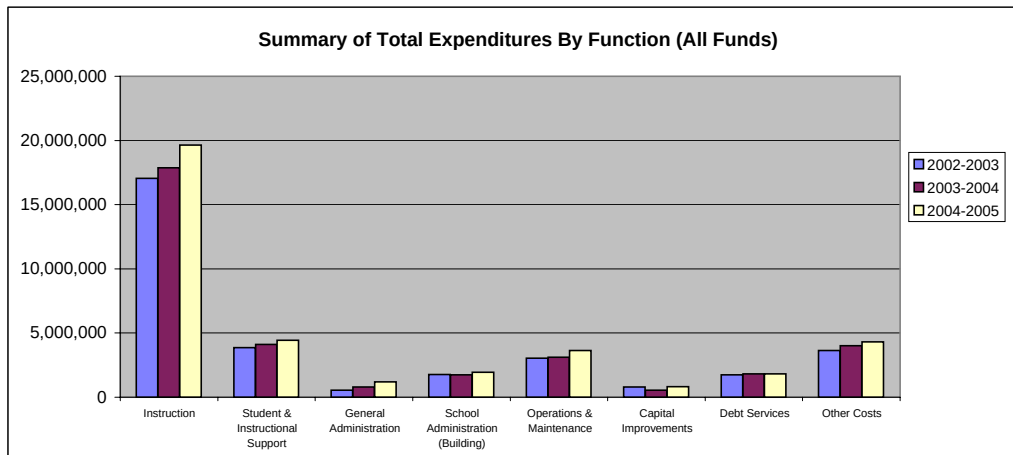
School Administration (Building) - 2400

Operations & Maintenance - 2600

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

Capital Improvements - 4000

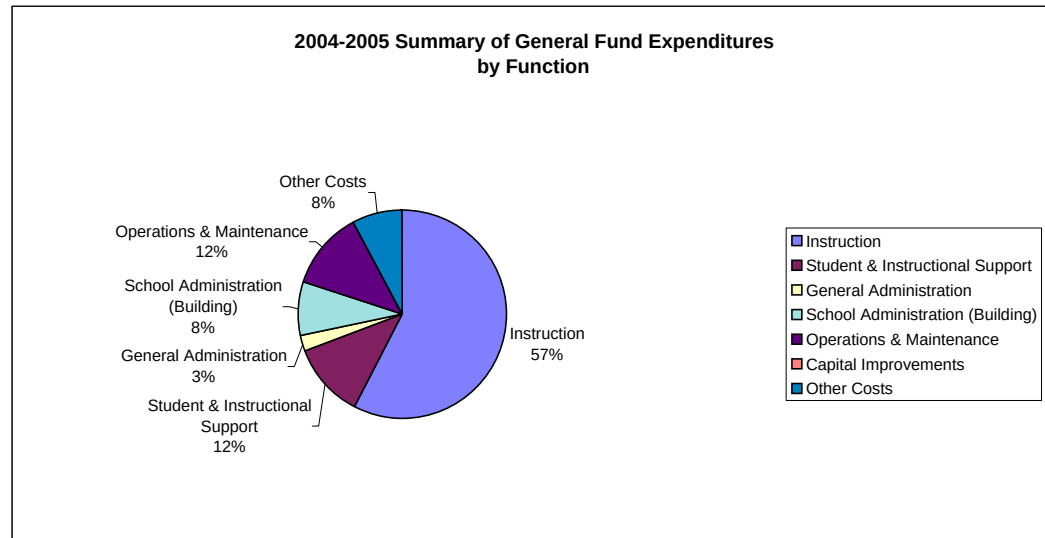
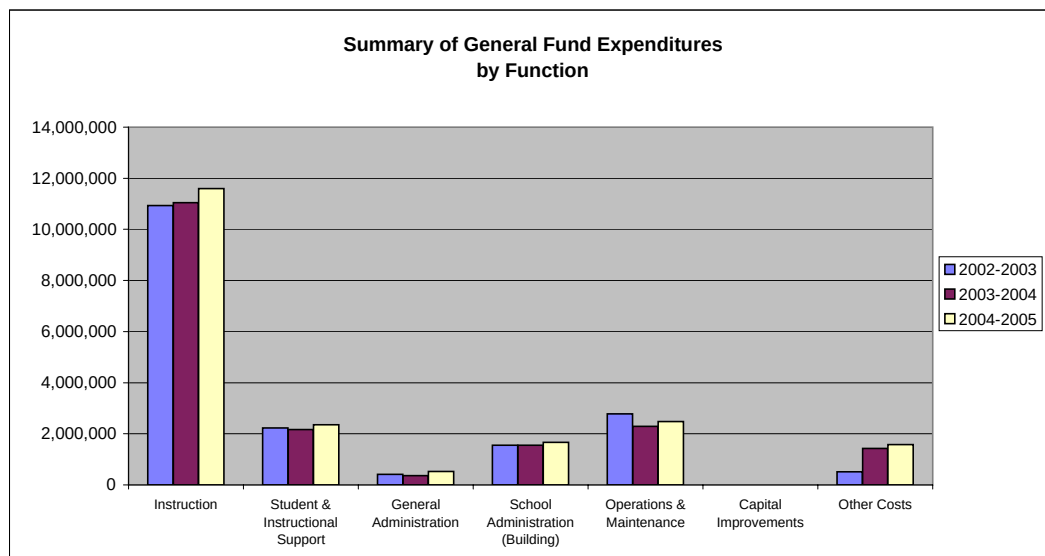
Debt Services - 5100 Transfers - 5200



**Summary of General Expenditures
by Function**

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	10,930,699	59%	11,040,296	59%	1%	11,592,000	57%	5%
Student & Instructional Support	2,230,641	12%	2,164,778	11%	-3%	2,354,200	12%	9%
General Administration	410,602	2%	368,536	2%	-10%	522,501	3%	42%
School Administration (Building)	1,556,466	8%	1,553,446	8%	0%	1,665,000	8%	7%
Operations & Maintenance	2,780,843	15%	2,297,445	12%	-17%	2,484,000	12%	8%
Capital Improvements	725	0%	0	0%	-100%	0	0%	0%
Other Costs	513,863	3%	1,430,180	8%	178%	1,578,700	8%	10%
Total Expenditures	18,423,839	100%	18,854,681	100%	2%	20,196,401	100%	7%
Amount per Pupil	\$4,301		\$4,282		0%	\$4,451		4%

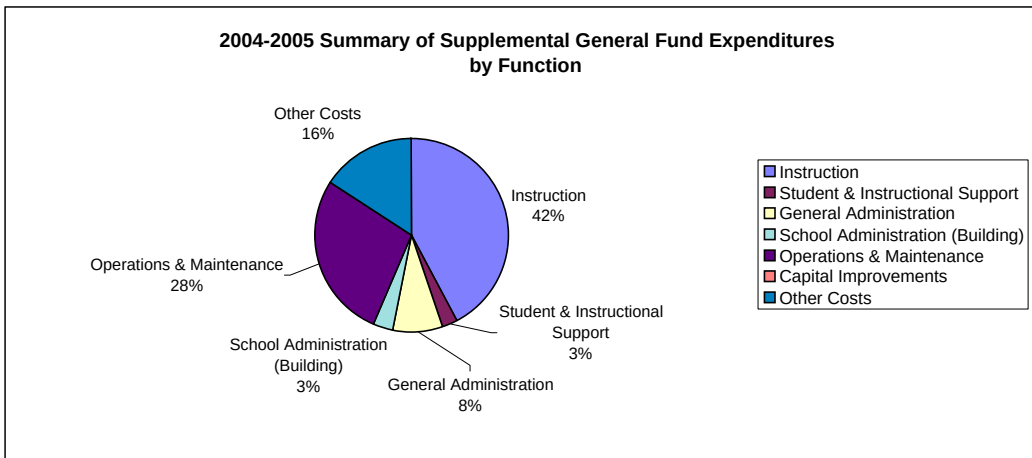
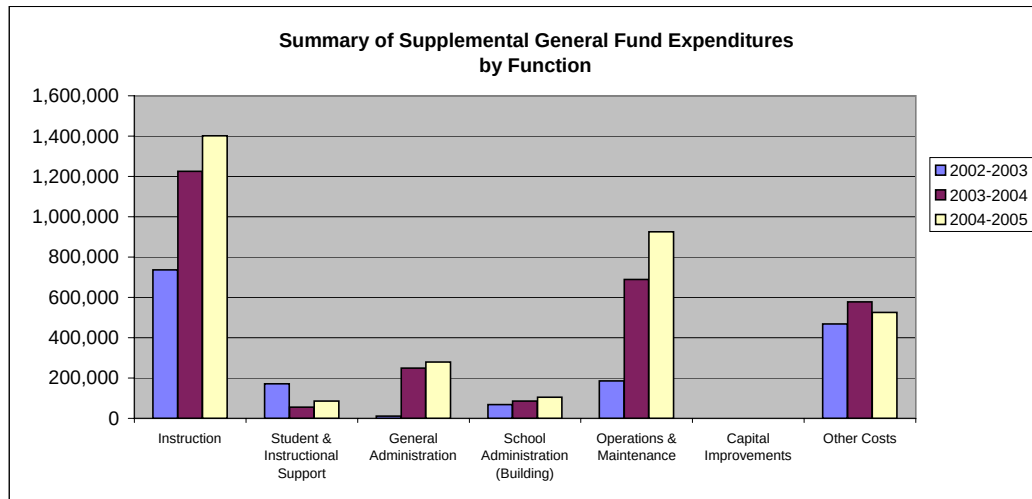
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



**Summary of Supplemental General Fund Expenditures
by Function**

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	736,261	45%	1,224,663	42%	66%	1,401,000	42%	14%
Student & Instructional Support	170,742	10%	55,542	2%	-67%	86,000	3%	55%
General Administration	11,389	1%	249,297	9%	2089%	280,000	8%	12%
School Administration (Building)	69,047	4%	85,672	3%	24%	105,000	3%	23%
Operations & Maintenance	185,027	11%	689,543	24%	273%	925,071	28%	34%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	468,923	29%	577,535	20%	23%	525,000	16%	-9%
Total Expenditures	1,641,389	100%	2,882,252	100%	76%	3,322,071	100%	15%
Amount per Pupil	\$383		\$655		71%	\$732		12%

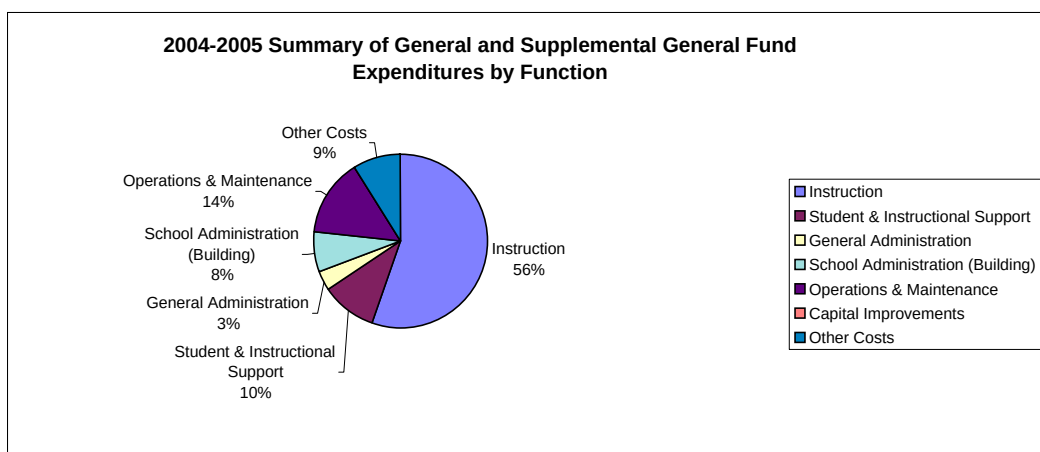
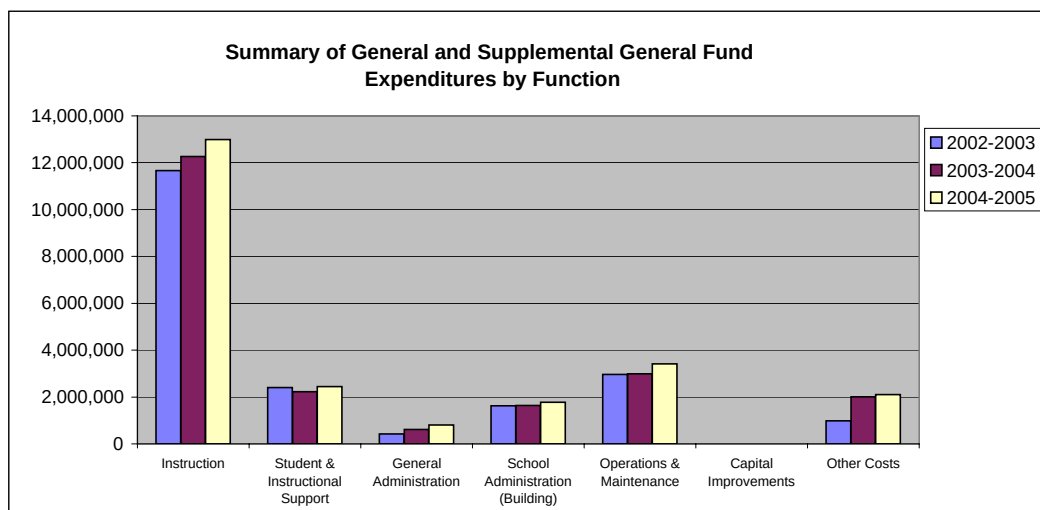
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



**Summary of General and Supplemental General Fund
Expenditures by Function**

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	11,666,960	58%	12,264,959	56%	5%	12,993,000	55%	6%
Student & Instructional Support	2,401,383	12%	2,220,320	10%	-8%	2,440,200	10%	10%
General Administration	421,991	2%	617,833	3%	46%	802,501	3%	30%
School Administration (Building)	1,625,513	8%	1,639,118	8%	1%	1,770,000	8%	8%
Operations & Maintenance	2,965,870	15%	2,986,988	14%	1%	3,409,071	14%	14%
Capital Improvements	725	0%	0	0%	-100%	0	0%	0%
Other Costs	982,786	5%	2,007,715	9%	104%	2,103,700	9%	5%
Total Expenditures	20,065,228	100%	21,736,933	100%	8%	23,518,472	100%	8%
Amount per Pupil	\$4,684		\$4,937		5%	\$5,183		5%

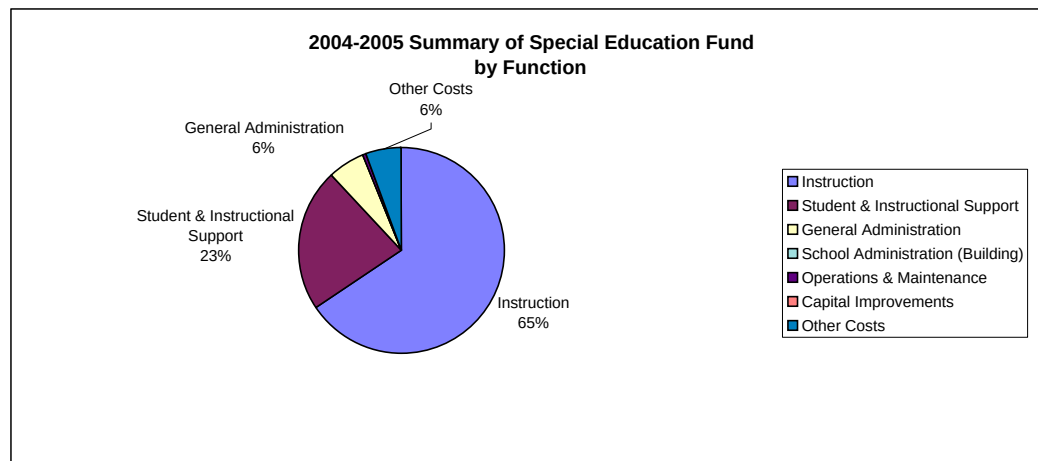
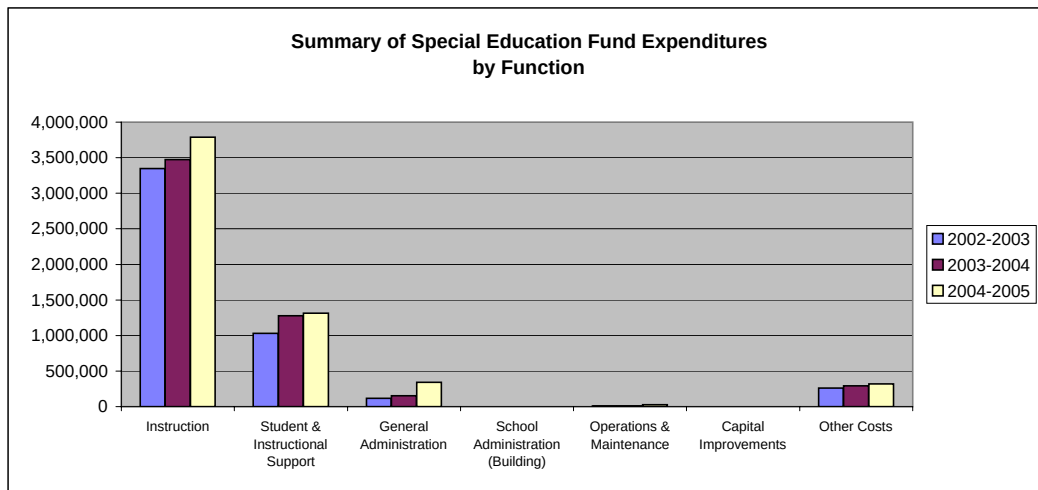
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund
by Function**

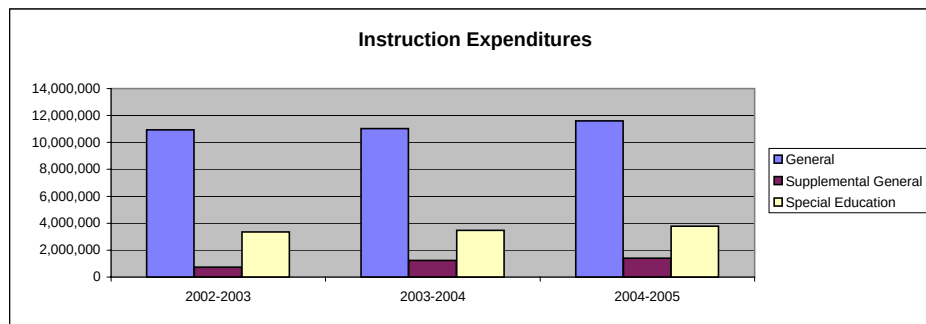
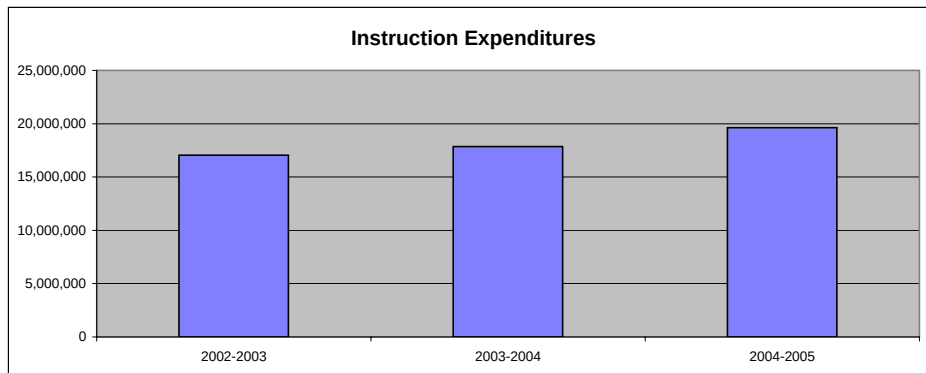
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,349,540	70%	3,474,645	67%	4%	3,790,717	65%	9%
Student & Instructional Support	1,028,497	22%	1,277,990	25%	24%	1,311,964	23%	3%
General Administration	115,200	2%	151,907	3%	32%	340,914	6%	124%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	8,274	0%	7,724	0%	-7%	25,830	0%	234%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	262,469	6%	294,491	6%	12%	321,301	6%	9%
Total Expenditures	4,763,980	100%	5,206,757	100%	9%	5,790,726	100%	11%
Amount per Pupil	\$1,112		\$1,183		6%	\$1,276		8%

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	10,930,699		11,040,296	1%		11,592,000	5%
Federal Funds	762,129		969,169	27%		859,082	-11%
Supplemental General	736,261		1,224,663	66%		1,401,000	14%
Bilingual Education	44,591		64,246	44%		125,000	95%
Capital Outlay	139,619		135,604	-3%		150,000	11%
Driver Education	103,340		127,705	24%		155,000	21%
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	28,610		44,351	55%		196,367	343%
Special Education	3,349,540		3,474,645	4%		3,790,717	9%
Technology Education	350,000						
Transportation	0						
Vocational Education	449,880		470,000	4%		510,000	9%
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						849,465	
Contingency Reserve	0		0	0%			
Text Book & Student Material	145,313		307,139	111%			
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	17,039,982		17,857,818	5%		19,628,631	10%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	3,978		4,056	2%		4,326	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	1,234		1,235	0%		5,500	345%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	17,041,216		17,859,053	5%		19,634,131	10%



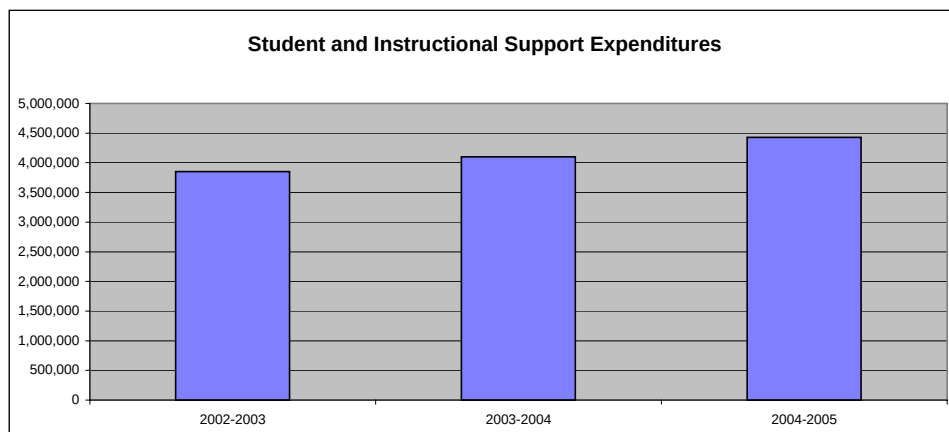
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,230,641		2,164,778	-3%		2,354,200	9%
Federal Funds	75,971		134,235	77%		85,000	-37%
Supplemental General	170,742		55,542	-67%		86,000	55%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	88,377		138,986	57%		150,000	8%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	48,009		66,532	39%		90,000	35%
Parent Education Program	149,721		150,755	1%		185,671	23%
Summer School	0		0	0%		0	0%
Special Education	1,028,497		1,277,990	24%		1,311,964	3%
Technology Education	0						
Transportation	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%			
KPERS Spec. Ret. Contribution						164,209	
Contingency Reserve	0		0	0%			
Text Book & Student Material	59,144		111,523	89%			
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	3,851,102		4,100,341	6%		4,427,044	8%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	899		931	4%		976	5%
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	3,851,102		4,100,341	6%		4,427,044	8%
Amount per Pupil	\$913		\$949	4%		\$995	5%



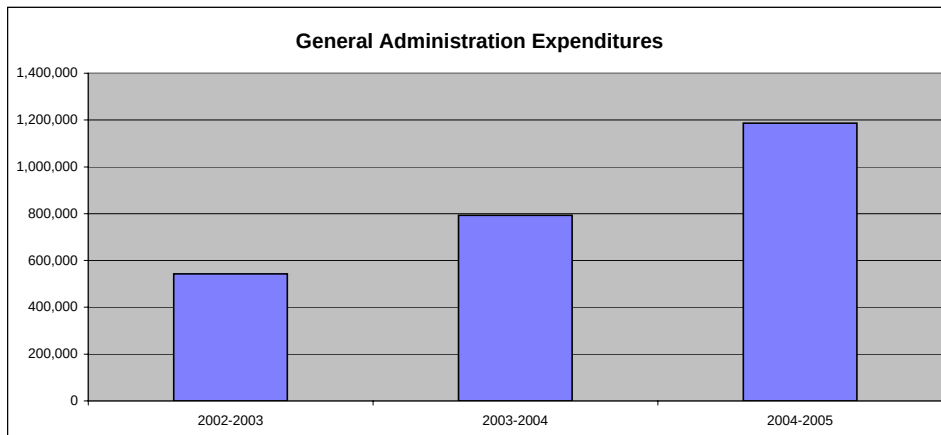
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	410,602		368,536	-10%		522,501	42%
Federal Funds	1,214		20,792	1613%		15,000	-28%
Supplemental General	11,389		249,297	2089%		280,000	12%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,538		2,612	-42%		10,000	283%
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	115,200		151,907	32%		340,914	124%
Technology Education	0						
Transportation	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%			
KPERS Spec. Ret. Contribution						17,715	
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	542,943		793,144	46%		1,186,130	50%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	127		180	42%		261	45%
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	542,943		793,144	46%		1,186,130	50%



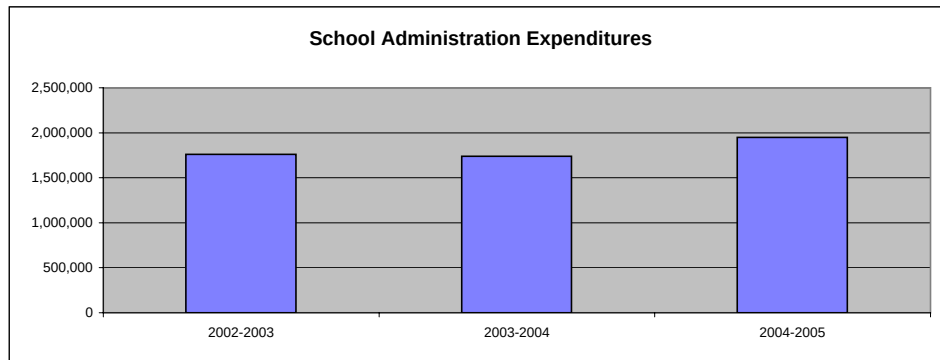
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	1,556,466	1,553,446	0%	1,665,000	7%
Federal Funds	115,530	89,135	-23%	50,000	-44%
Supplemental General	69,047	85,672	24%	105,000	23%
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	18,907	11,960	-37%	40,000	234%
Special Education	0	0	0%	0	0%
Technology Education	0				
Transportation	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%		
KPERS Spec. Ret. Contribution				88,700	
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	1,759,950	1,740,213	-1%	1,948,700	12%
Enrollment (FTE)*	4,283.8	4,402.8	3%	4,537.5	3%
Amount per Pupil	411	395	-4%	429	9%
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	1,759,950	1,740,213	-1%	1,948,700	12%



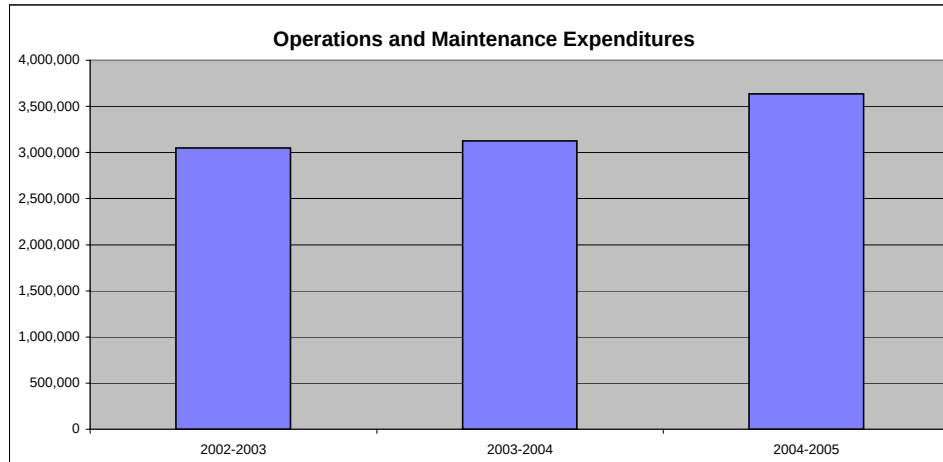
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,780,843		2,297,445	-17%		2,484,000	8%
Federal Funds	0		37,573	0%		10,000	-73%
Supplemental General	185,027		689,543	273%		925,071	34%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	66,284		72,352	9%		80,000	11%
Driver Training	6,421		21,680	238%		25,000	15%
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	8,274		7,724	-7%		25,830	234%
Technology Education	0						
Transportation	2,631						
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%			
KPERS Spec. Ret. Contribution						86,816	
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	3,049,480		3,126,317	3%		3,636,717	16%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	712		710	0%		801	13%
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	3,049,480		3,126,317	3%		3,636,717	16%



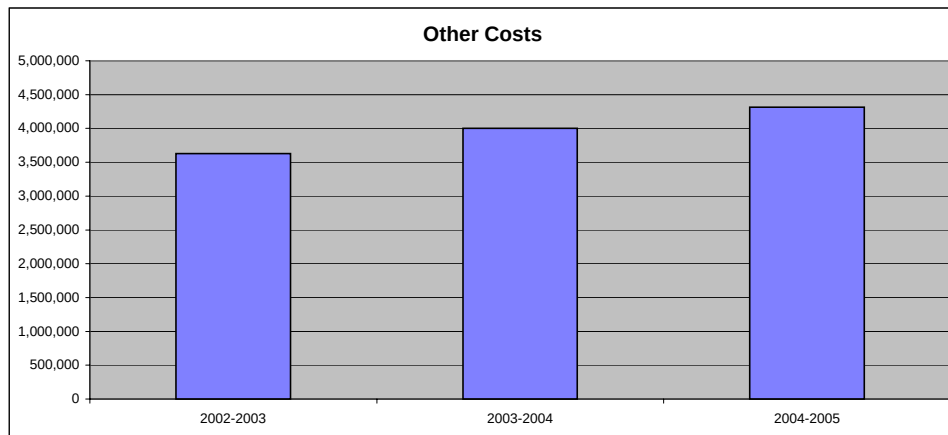
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	513,863	1,430,180	178%	1,578,700	10%
Federal Funds	138,972	203,418	46%	102,000	-50%
Supplemental General	468,923	577,535	23%	525,000	-9%
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	1,402,012	1,494,901	7%	1,696,000	13%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	262,469	294,491	12%	321,301	9%
Technology Education	0				
Transportation	843,790				
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%		
KPERS Spec. Ret. Contribution				92,220	
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	3,630,029	4,000,525	10%	4,315,221	8%
Enrollment (FTE)*	4,283.8	4,402.8	3%	4,537.5	3%
Amount per Pupil	847	909	7%	951	5%
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	3,630,029	4,000,525	10%	4,315,221	8%



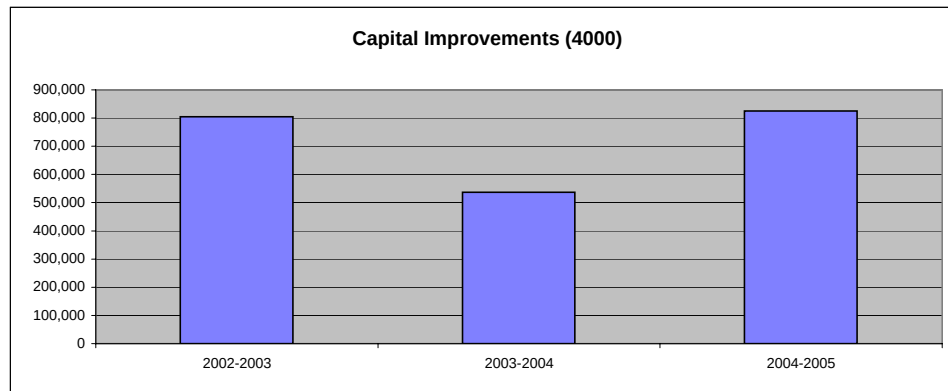
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	725		0	-100%		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	803,799		536,758	-33%		825,000	54%
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						
Transportation	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%			
KPERS Spec. Ret. Contribution						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	804,524		536,758	-33%		825,000	54%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	188		122	-35%		182	49%
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	804,524		536,758	-33%		825,000	54%



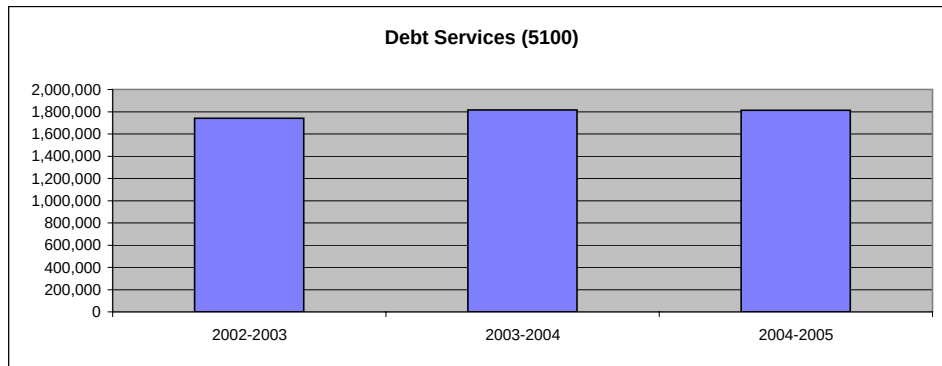
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 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		90,650	0%		95,000	5%
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						
Transportation	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%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	1,741,790		1,726,277	-1%		1,718,265	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	1,741,790		1,816,927	4%		1,813,265	0%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	407		413	1%		400	-3%
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	1,741,790		1,816,927	4%		1,813,265	0%



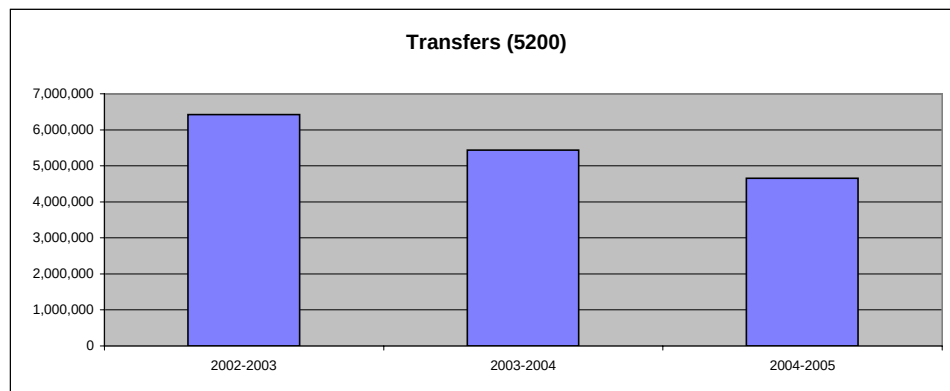
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,772,056		2,994,833	8%		2,341,500	-22%
Federal Funds	0		0	0%		0	0%
Supplemental General	3,654,263		2,444,052	-33%		2,312,404	-5%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	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						
Transportation	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%			
KPERS Spec. Ret. Contribution						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	6,426,319		5,438,885	-15%		4,653,904	-14%
Enrollment (FTE)*	4,283.8		4,402.8	3%		4,537.5	3%
Amount per Pupil	1,500		1,235	-18%		1,026	-17%
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	6,426,319		5,438,885	-15%		4,653,904	-14%



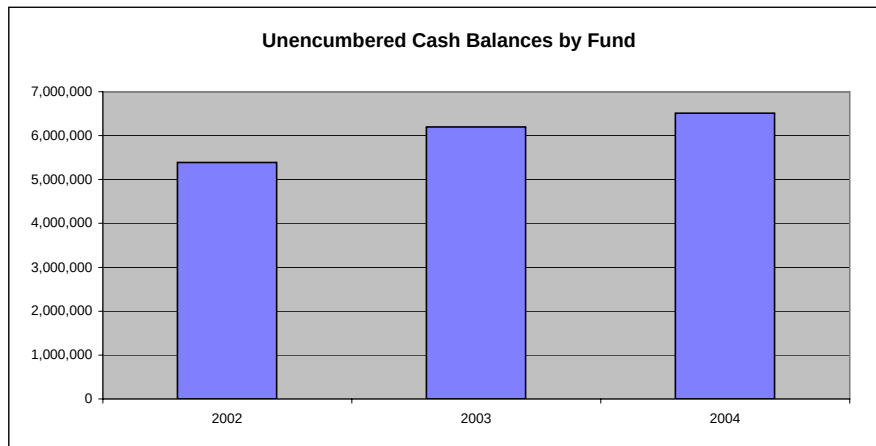
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2002	July 1, 2003	July 1, 2004
General	200	0	0
Federal Funds	0	0	-126,686
Supplemental General	204,906	173,452	454,644
Bilingual Education	0	0	0
Capital Outlay	1,182,446	1,290,322	1,829,614
Driver Training	229,562	239,723	216,753
Extraordinary School Program	0	0	0
Food Service	502,181	624,101	756,444
Professional Development	97,341	203,094	236,562
Parent Education Program	0	0	162
Summer School	199,449	209,585	221,367
Special Education	795,071	1,052,666	1,186,461
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	856,929	856,929	
Text Book & Student Material	43,615	155,455	
Bond & Interest 1	1,237,074	1,358,519	1,698,505
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	5,348,774	6,163,846	6,473,826
Enrollment (FTE)*	4,283.8	4,402.8	4,537.5
Amount per Pupil	1,249	1,400	1,427
Adult Education	0	0	0
Adult Supplemental Education	37,060	36,746	36,711
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	5,385,834	6,200,592	6,510,537



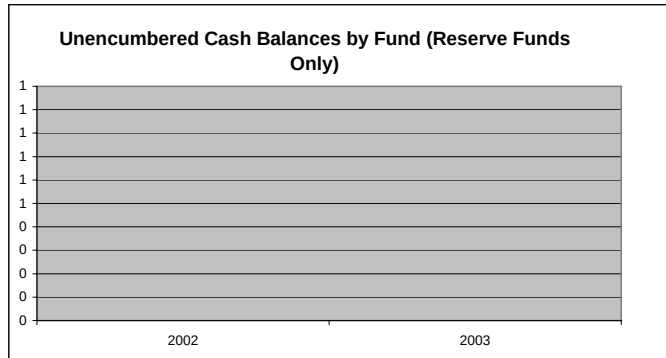
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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**

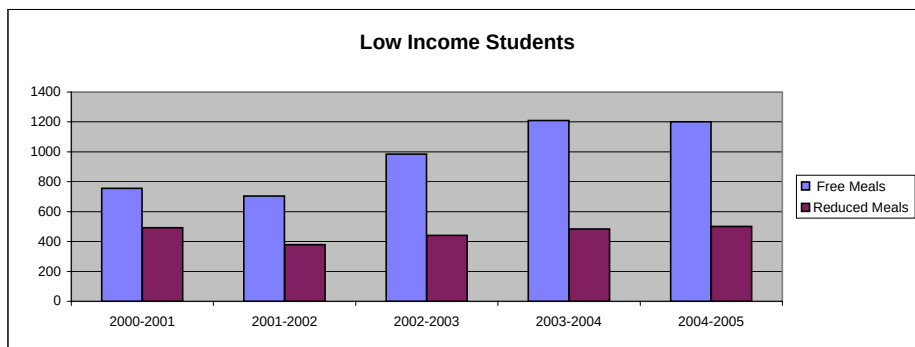
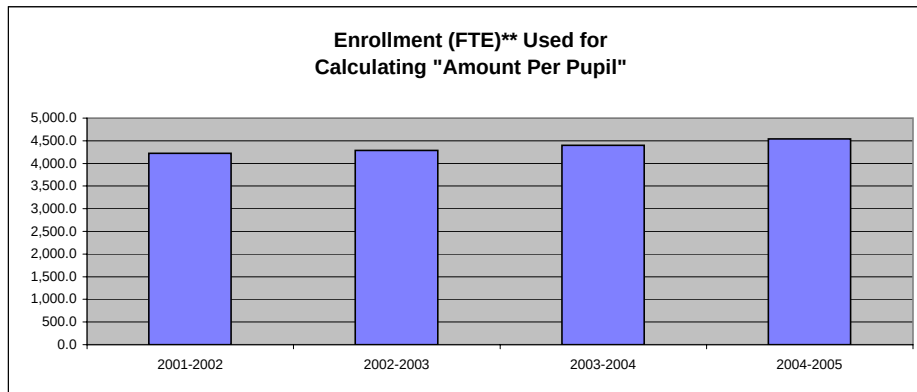
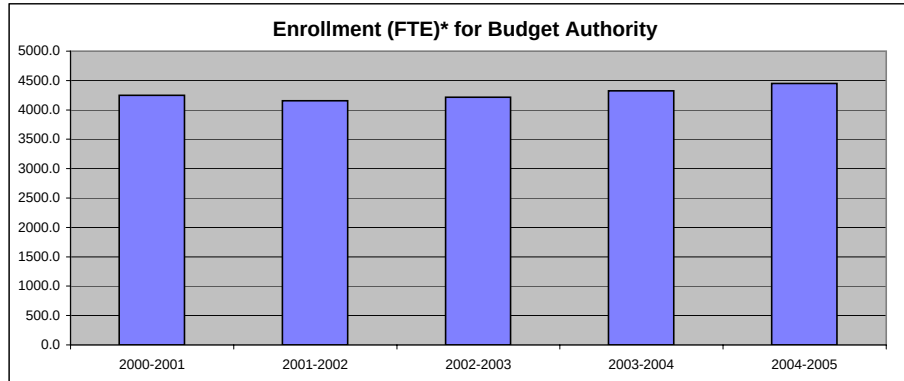
	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	\$0	\$0



*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

	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)*	4,250.8	4,157.3	-2%	4,217.3	1%	4,322.8	3%	4,450.0	3%
Enrollment (FTE)**	N/A	4,224.8		4,283.8	1%	4,402.8	3%	4,537.5	3%
Number of Students - Free Meals	756	705	-7%	984	40%	1,209	23%	1,200	-1%
Number of Students - Reduced Meals	492	378	-23%	441	17%	483	10%	500	4%



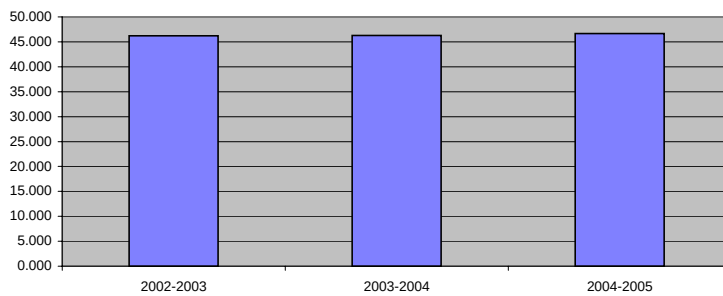
*FTE for state aid and budget authority purposes for general fund.

** 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.

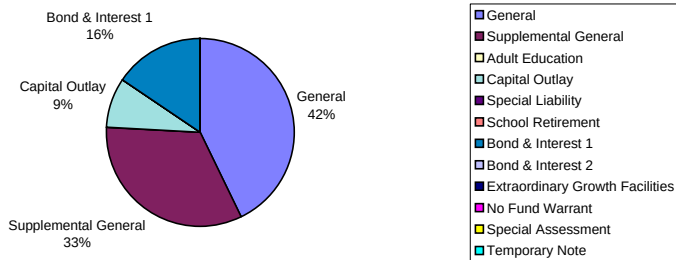
**Miscellaneous Information
Mill Rates by Fund**

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.910	12.871	15.342
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	6.000	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	8.317	7.391	7.296
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	46.221	46.262	46.638
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



**2004-2005 Miscellaneous Information
Mill Rates by Fund (Total USD)**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	\$99,298,312	\$106,381,312	\$109,171,476
Bonded Indebtedness	\$20,835,000	\$20,065,000	\$19,260,000

