Budget Profile
2003-2004

World Famous
Hutchinson Public Schools U.S.D. 308

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2003-2004 Budget General Information
USD #: _308_

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Introduction

Value Added Spending

Over a decade ago, the term *value added* became a concept that spread quickly throughout the world of business and industry. When the term is associated with budgets and expenditures, the idea conveys a simple, but complex paradigm - every dollar spent must add value to the vision, mission and goals of the organization.

What does the term *value added spending* mean to public schools and more specifically to financial practices in USD 308? The concept of *value-added spending* is the yardstick we use to build the budget in USD 308 and to allocate monies for expenditures. In other words, as the budget is built, as monies are set aside for programs, we are ever mindful of the question *How will this program and these resources make a difference in the learning of students?* If we cannot answer that question, or if the answer indicates no or little alignment between the proposed allocation of funds and the vision, mission and goals of the school district, then the funds are shifted to other areas of the budget where the questions of *value-added spending* have already been answered.

First adopted in March 16, 1992, and reaffirmed annually by the Hutchinson USD 308 Board of Education is the vision of this school district shown below:

Our schools are committed to providing a stimulating learning community for our students to reach their full personal and academic potential. Excellence will be accomplished in a trusting, caring, cooperative environment.

While this vision statement was adopted over a decade ago, its message continues to provide a powerful blueprint for all decisions that are made in this school district, and compels financial resources to be allocated in total alignment with the concept of *value-added spending*.

The pages of this document tell in a brief and straightforward manner how public monies are budgeted and will be expended to further the vision, mission and goals of the school district. The document also illustrates good stewardship of resources and a focused commitment to the public trust that has been given to the school district by our patrons.

We invite you and encourage you to take time to peruse this budget document, to call us if you have questions, and to give us input. The partnership between USD 308 and school district patrons is strong and will grow even stronger each day as we continue to insist that the concept of *value-added* drive our decisions and our practices throughout every aspect of the school district.

Wynona Winn, Superintendent of Schools
July 2003

Board Members

Peggy Childs, Board President	805 Bannock Burn Road, Hutchinson, KS 67502
David Hindman, Vice President	120 West 18th, Hutchinson, KS 67502
Jeff Allen, Board Member	3405 Arrowhead Drive, Hutchinson, KS 67502
Bill Drews, Board Member	3111 Farmington Road, Hutchinson, KS 67502
Betty Garcia, Board Member	814 East B, Hutchinson, KS 67501
Darla Neal, Board Member	206 Cochise Trail, Hutchinson, KS 67501
Jeffrey Nichols, Board Member	300 West 16th, Hutchinson, KS 67501

Key Staff

Superintendent:	Dr. Wynona Winn
Associate or Assistant Superintendents:	Gary Carson, Assoc. Superintendent of Operations; Dr. Connie Clark, Asst. Superintendent for Student Learning
Business Office Staff:	Lori Blakesley, Director of Fiscal Management Cindy Warnken, District Accountant Jamie Brown, Payroll Clerk Pam Ditgen, Payroll Clerk Mel Miller, Purchase Order Clerk Cheryl Unruh, Accounts Payable Specialist
Curriculum & Instruction Staff:	Ronn Roehm, Principal HHS Mike Ellegood, Principal HMS-8 Randy Norwood, HMS-7 Glenn Fortmayer, Principal Ave. A Tamara Sullivan, Principal Faris Jan Strecker, Principal Graber Liz Peirce, Principal HMS-Allen Michelle Young, Principal Lincoln Dr. Laura McLemore, Principal McCandless Rod Rathbun, Principal Morgan Marietta Gray, Principal Wiley Jean Ann Petz, Director of Assessment Chris Baird, Director Head Start Don Thomas, Director Vocational-Technical
Other Key Contacts:	Nancy Soldner, Director of Library/Media Services Larry Frederick, Director of Technology Ray Hemman, Public Information Officer Rick Kraus, Director Powerschool Gayla Miller, Director Day Care Bob Williams, Supervisor Buildings/Grounds Eric Armstrong, Director Activities Bartlett, Settle & Edgerle, Auditor John Caton, School Attorney

The District's Accomplishments and Challenges

Accomplishments:

During 2002-03, Hutchinson Public Schools continued its efforts to strengthen ties between parents, students and schools and between curriculum and testing.

PowerSchool, a program giving parents up-to-the-minute information on their students, was expanded to all USD 308 schools in 2002-03. A parent with a computer and Internet connection can track grades and attendance in real time.

All the district's elementary schools were trained to use Koalaty Kids tools for instruction during 2002-03. Additionally, Compass Learning became an integral part of the elementary and middle school routine.

And as the nation begins working with No Child Left Behind mandates, USD 308 began implementation of Abacus. Simply stated, Abacus will allow the district to tailor instruction and tests to state and federal education goals.

The district also hired a director of assessment for 2003-04 to tighten the mesh between instruction and testing.

Historically, USD 308 has the highest number of top-performing students in the National Merit Scholarship Program in the county with 49 National Merit semi-finalists since 1980 – more than twice as many per 100 students as other districts in Reno County. Last year, one student was named a National Merit Scholar and a second student was named a National Merit Finalist.

Our students excel in regional and national competition. During the past year, Hutchinson Public Schools students have competed at the national level in business, art, Future Problem Solvers, debate and forensics.

The district also had its first increase in student enrollment during 2002-03 in nearly a decade with about 100 more students attending USD 308 schools.

Challenges:

One of the district's "accomplishments" in 2002-03 offset one of the major challenges the district faced. For the second straight school term, budget issues were at the forefront for all Kansas schools.

The increased enrollment, meanwhile, meant the district had to make fewer cuts than it might normally have made.

The budget challenges do not appear to be abating. Recent revenue estimates in Kansas continue to run behind earlier projections.

Another challenge USD 308 faced in 2002-03 was one faced universally in private and public enterprises – the increased cost of virtually all insurance, whether it is for employee health, workers compensation or property.

The increased health insurance costs and ongoing disagreements over several issues led the district to pull out of the ESSDACK insurance pool for employee health and start its own partially self-funded program for 2003-04.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
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)
9. School Administration Expenditures (2400)
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

USD# 308

Summary of Total Expenditures By Function
(All Funds)

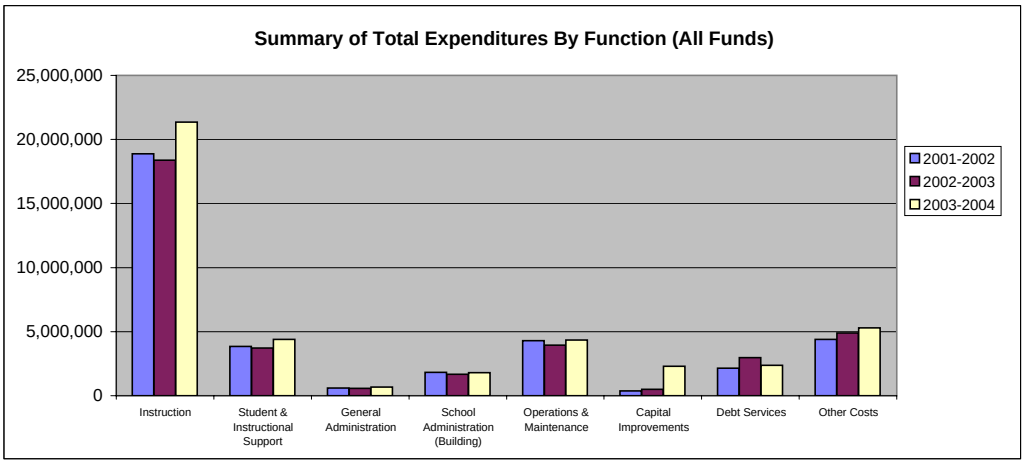
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	18,879,362	52%	18,376,465	50%	-3%	21,351,930	50%	16%
Student & Instructional Support	3,842,761	11%	3,723,758	10%	-3%	4,401,649	10%	18%
General Administration	604,746	2%	583,571	2%	-4%	678,443	2%	16%
School Administration (Building)	1,814,308	5%	1,672,769	5%	-8%	1,788,640	4%	7%
Operations & Maintenance	4,293,263	12%	3,945,867	11%	-8%	4,357,457	10%	10%
Capital Improvements	386,138	1%	506,078	1%	31%	2,295,813	5%	354%
Debt Services	2,136,167	6%	2,978,789	8%	39%	2,371,387	6%	-20%
Other Costs	4,395,704	12%	4,905,584	13%	12%	5,287,847	12%	8%
Total Expenditures	36,352,449	100%	36,692,881	100%	1%	42,533,166	100%	16%

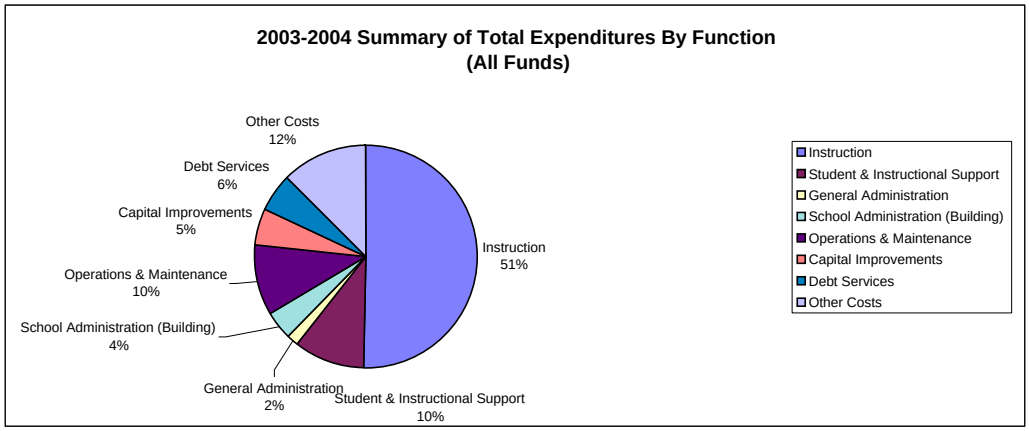
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & 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

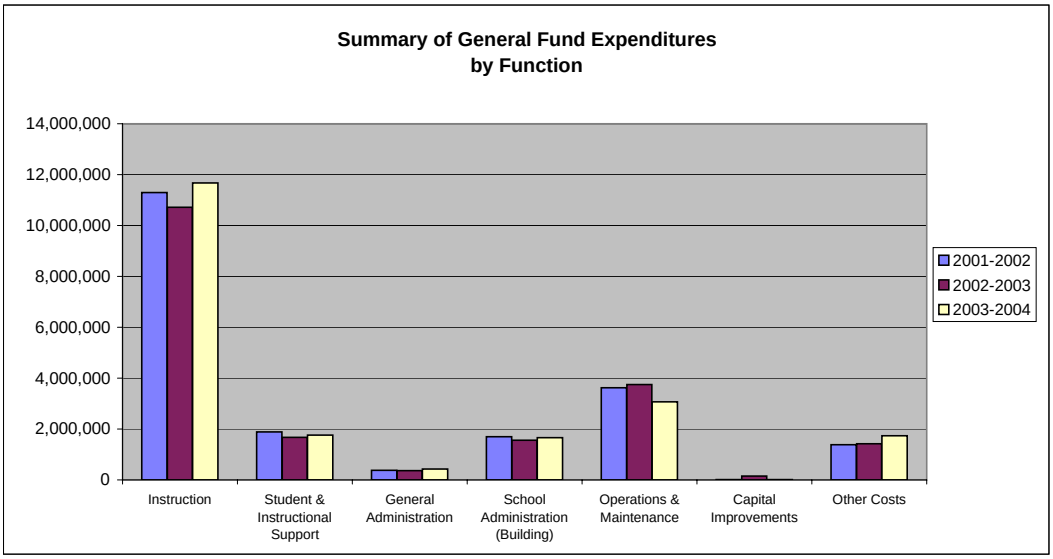


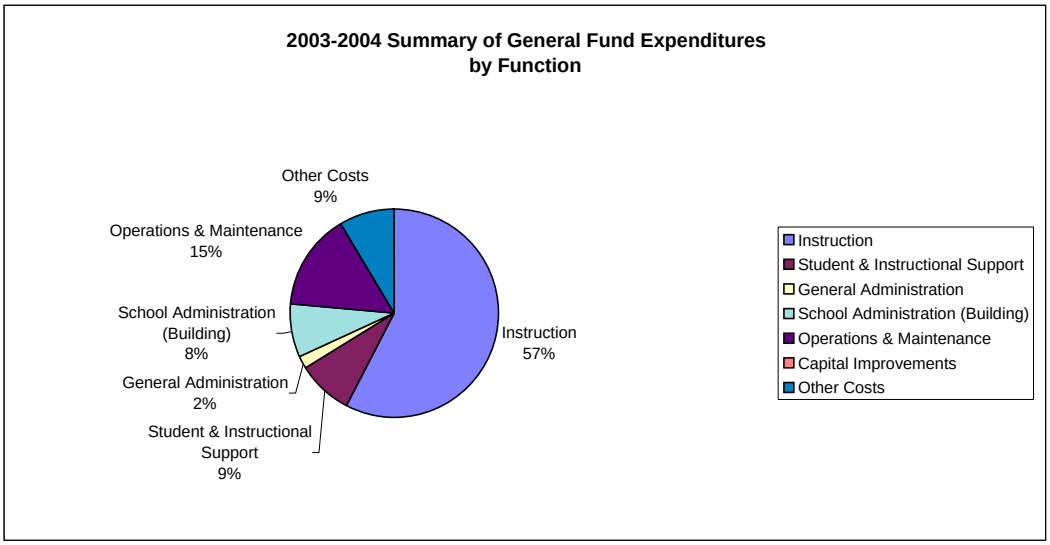


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	11,291,251	56%	10,712,743	55%	-5%	11,673,397	57%	9%
Student & Instructional Support	1,887,046	9%	1,671,063	9%	-11%	1,758,089	9%	5%
General Administration	371,840	2%	364,649	2%	-2%	428,279	2%	17%
School Administration (Building)	1,697,254	8%	1,554,030	8%	-8%	1,660,100	8%	7%
Operations & Maintenance	3,625,874	18%	3,749,038	19%	3%	3,071,787	15%	-18%
Capital Improvements	10,000	0%	151,552	1%	1416%	10,000	0%	-93%
Other Costs	1,380,150	7%	1,427,333	7%	3%	1,739,609	9%	22%
Total Expenditures	20,263,415	100%	19,630,408	100%	-3%	20,341,261	100%	4%
Amount per Pupil	$4,287		$4,007		-7%	$4,152		4%

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

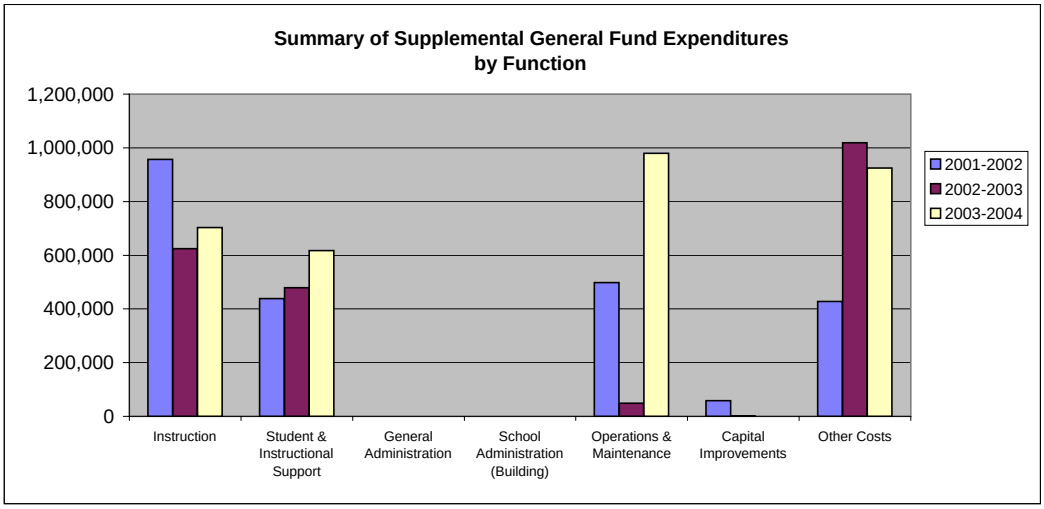


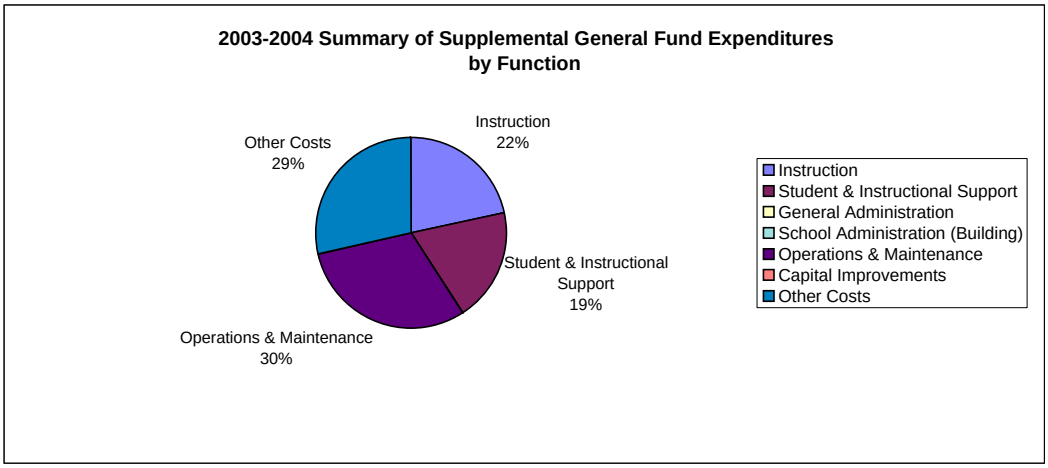


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	957,322	40%	624,588	29%	-35%	702,518	22%	12%
Student & Instructional Support	438,469	18%	479,578	22%	9%	617,465	19%	29%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	498,272	21%	49,127	2%	-90%	979,195	30%	1893%
Capital Improvements	57,851	2%	809	0%	-99%	0	0%	-100%
Other Costs	427,804	18%	1,018,978	47%	138%	924,500	29%	-9%
Total Expenditures	2,379,718	100%	2,173,080	100%	-9%	3,223,678	100%	48%
Amount per Pupil	$503		$444		-12%	$658		48%

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



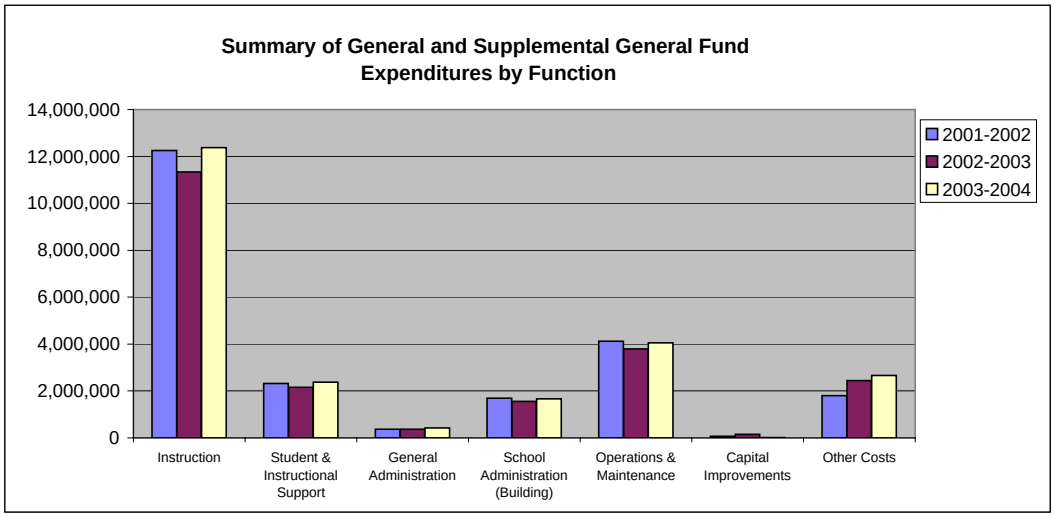


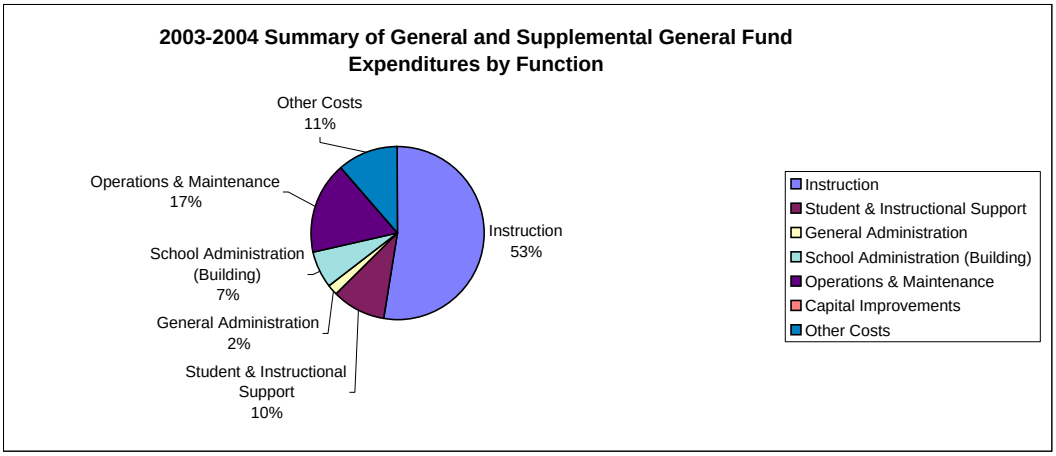
USD# 308

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	12,248,573	54%	11,337,331	52%	-7%	12,375,915	53%	9%
Student & Instructional Support	2,325,515	10%	2,150,641	10%	-8%	2,375,554	10%	10%
General Administration	371,840	2%	364,649	2%	-2%	428,279	2%	17%
School Administration (Building)	1,697,254	7%	1,554,030	7%	-8%	1,660,100	7%	7%
Operations & Maintenance	4,124,146	18%	3,798,165	17%	-8%	4,050,982	17%	7%
Capital Improvements	67,851	0%	152,361	1%	125%	10,000	0%	-93%
Other Costs	1,807,954	8%	2,446,311	11%	35%	2,664,109	11%	9%
Total Expenditures	22,643,133	100%	21,803,488	100%	-4%	23,564,939	100%	8%
Amount per Pupil	$4,790		$4,451		-7%	$4,810		8%

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.

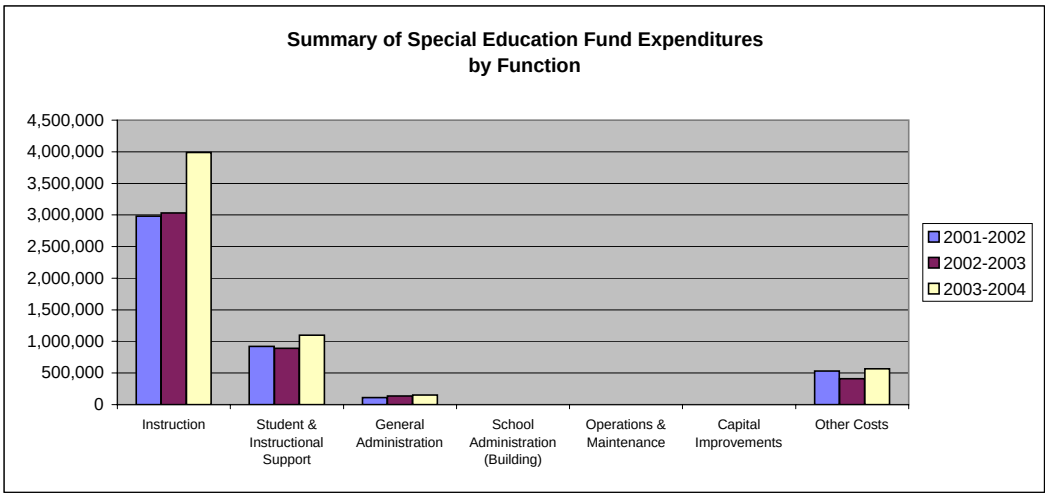


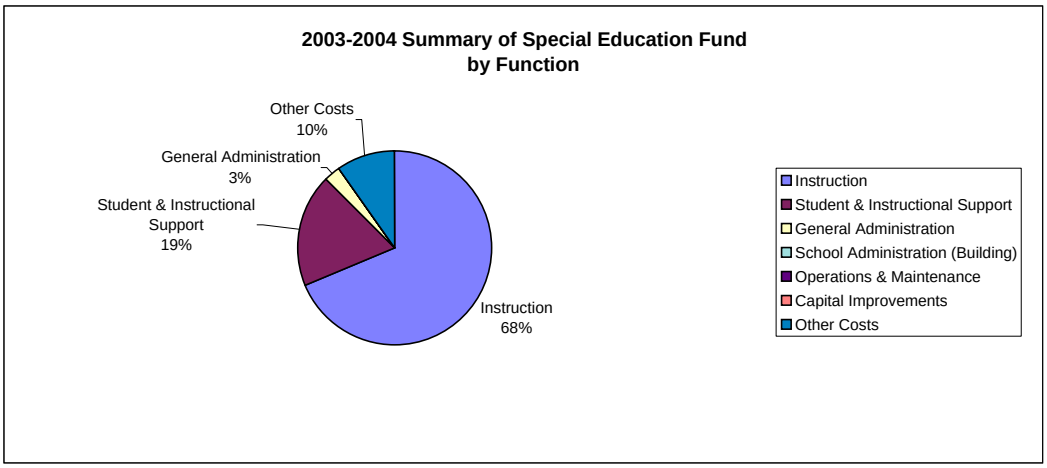


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,979,294	66%	3,031,280	68%	2%	3,987,024	69%	32%
Student & Instructional Support	921,625	20%	893,227	20%	-3%	1,097,826	19%	23%
General Administration	113,083	2%	134,987	3%	19%	153,522	3%	14%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	48	0%	183	0%	281%	0	0%	-100%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	529,359	12%	409,230	9%	-23%	564,850	10%	38%
Total Expenditures	4,543,409	100%	4,468,907	100%	-2%	5,803,222	100%	30%
Amount per Pupil	$961		$912		-5%	$1,185		30%

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.)

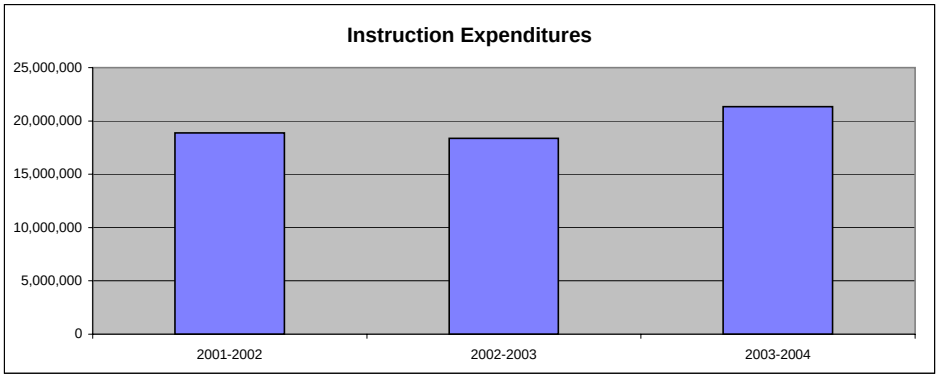


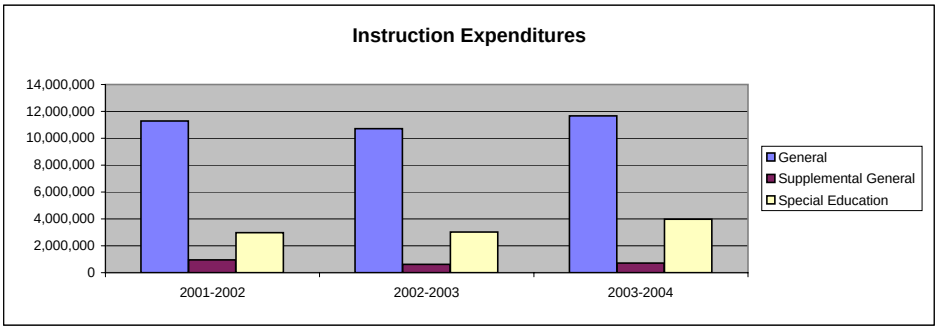


USD# 308

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	11,291,251		10,712,743	-5%		11,673,397	9%
Federal Funds	2,215,653		2,733,533	23%		3,253,177	19%
Supplemental General	957,322		624,588	-35%		702,518	12%
Bilingual Education	50,614		41,158	-19%		67,000	63%
Capital Outlay	18,729		13,968	-25%		229,049	1540%
Driver Education	38,343		64,295	68%		98,795	54%
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	43,587		18,424	-58%		111,380	505%
Special Education	2,979,294		3,031,280	2%		3,987,024	32%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	1,083,481		1,136,476	5%		1,229,590	8%
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	201,088		0	-100%			
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	18,879,362		18,376,465	-3%		21,351,930	16%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	3,994		3,751	-6%		4,358	16%
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	18,879,362		18,376,465	-3%		21,351,930	16%





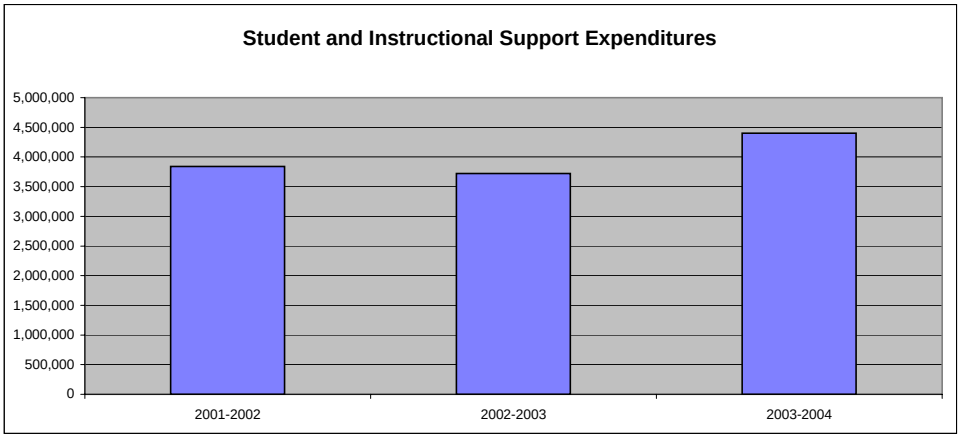
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,887,046		1,671,063	-11%		1,758,089	5%
Federal Funds	282,601		383,366	36%		447,243	17%
Supplemental General	438,469		479,578	9%		617,465	29%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,025		1,169	-61%		105,000	8882%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	130,707		94,586	-28%		174,206	84%
Parent Education Program	162,587		163,893	1%		185,300	13%
Summer School	2,396		2,145	-10%		4,520	111%
Special Education	921,625		893,227	-3%		1,097,826	23%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	12,012		28,645	138%		9,000	-69%
Gifts/Grants	2,293		6,086	165%		3,000	-51%
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	3,842,761		3,723,758	-3%		4,401,649	18%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	813		760	-7%		898	18%
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	3,842,761		3,723,758	-3%		4,401,649	18%
Amount per Pupil	$844		$800	-5%		$945	18%



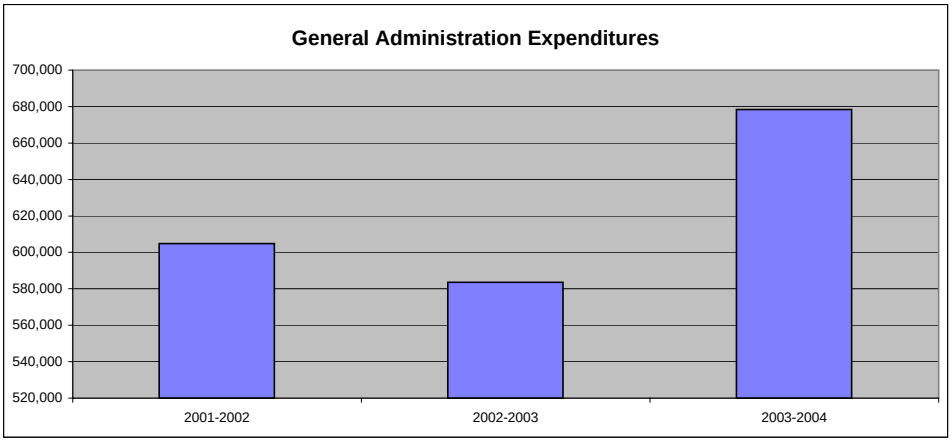
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	371,840		364,649	-2%		428,279	17%
Federal Funds	63,937		35,747	-44%		42,542	19%
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%		100	0%
Special Education	113,083		134,987	19%		153,522	14%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	55,886		48,188	-14%		54,000	12%
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	604,746		583,571	-4%		678,443	16%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	128		119	-7%		138	16%
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	604,746		583,571	-4%		678,443	16%



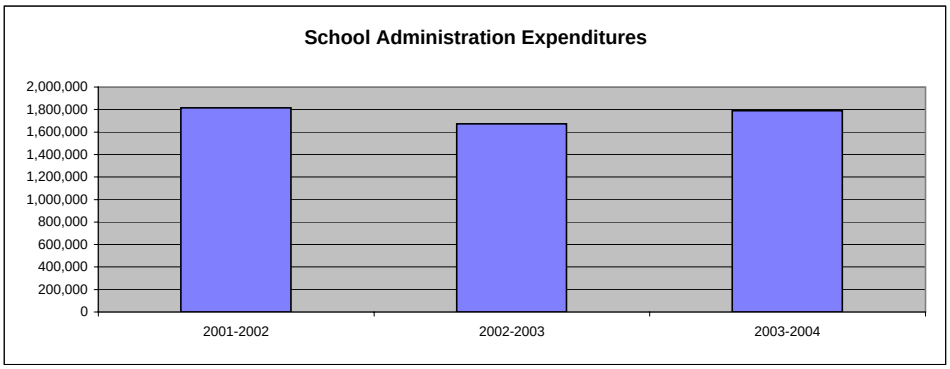
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,697,254		1,554,030	-8%		1,660,100	7%
Federal Funds	647		0	-100%		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	835		1,940	132%		2,500	29%
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	115,572		116,799	1%		126,040	8%
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	1,814,308		1,672,769	-8%		1,788,640	7%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	384		341	-11%		365	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	1,814,308		1,672,769	-8%		1,788,640	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.

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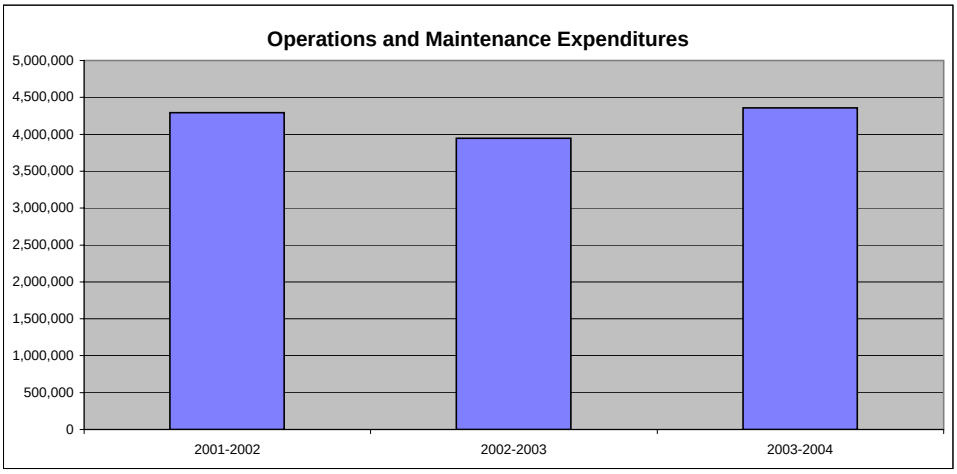
Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	3,625,874		3,749,038	3%		3,071,787	-18%
Federal Funds	6,153		48,505	688%		57,725	19%
Supplemental General	498,272		49,127	-90%		979,195	1893%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	23,251		0	-100%		60,000	0%
Driver Training	3,053		2,054	-33%		29,000	1312%
Extraordinary School Program	0		0	0%		0	0%
Food Service	26,983		12,829	-52%		29,400	129%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	48		183	281%		0	-100%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	109,629		84,131	-23%		130,350	55%
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	4,293,263		3,945,867	-8%		4,357,457	10%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	908		805	-11%		889	10%
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	4,293,263		3,945,867	-8%		4,357,457	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.

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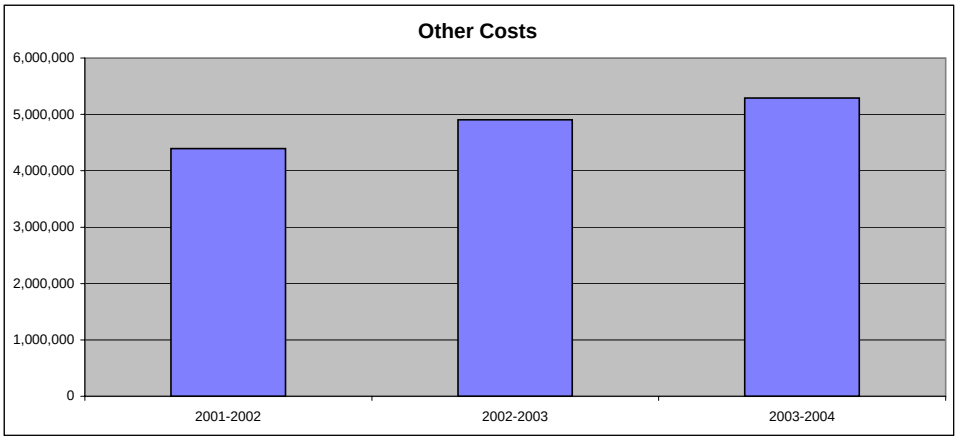
Other Costs
(2500, 2800 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,380,150		1,427,333	3%		1,739,609	22%
Federal Funds	140,700		148,609	6%		176,859	19%
Supplemental General	427,804		1,018,978	138%		924,500	-9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,030		0	-100%		170,049	0%
Driver Training	121		449	271%		1,000	123%
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,526,435		1,489,350	-2%		1,687,960	13%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	148		0	-100%		0	0%
Special Education	529,359		409,230	-23%		564,850	38%
Technology Education	0		0	0%			
Transportation	364,608		393,923	8%			
Vocational Education	1,369		2,422	77%		20	-99%
Gifts/Grants	20,980		15,290	-27%		23,000	50%
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	4,395,704		4,905,584	12%		5,287,847	8%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	930		1,001	8%		1,079	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	4,395,704		4,905,584	12%		5,287,847	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.

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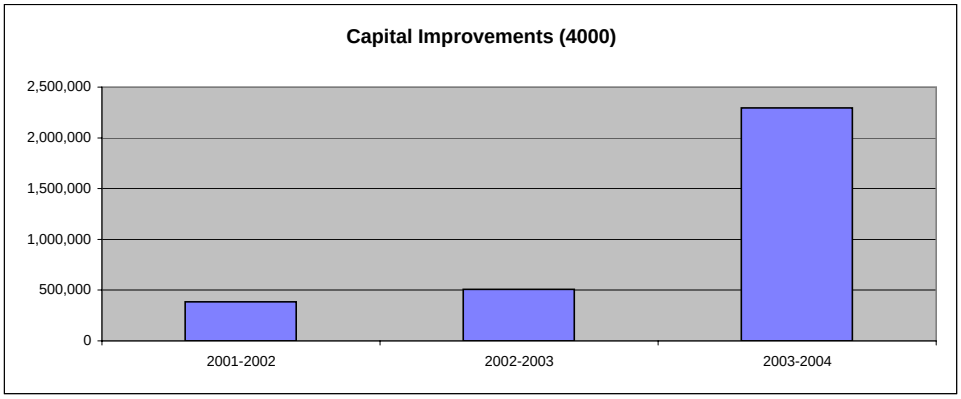
Capital Improvements Expenditures (4000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	10,000		151,552	1416%		10,000	-93%
Federal Funds	0		0	0%		0	0%
Supplemental General	57,851		809	-99%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	318,287		353,717	11%		2,061,902	483%
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%		223,911	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	386,138		506,078	31%		2,295,813	354%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	82		103	26%		469	354%
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	386,138		506,078	31%		2,295,813	354%



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.

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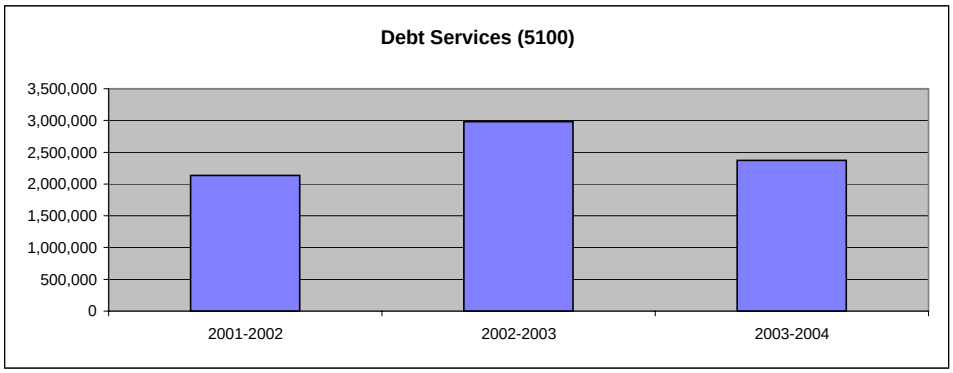
Debt Services Expenditures (5100)

	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	2,136,167		2,978,789	39%		2,371,387	-20%
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	2,136,167		2,978,789	39%		2,371,387	-20%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	452		608	35%		484	-20%
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	2,136,167		2,978,789	39%		2,371,387	-20%



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

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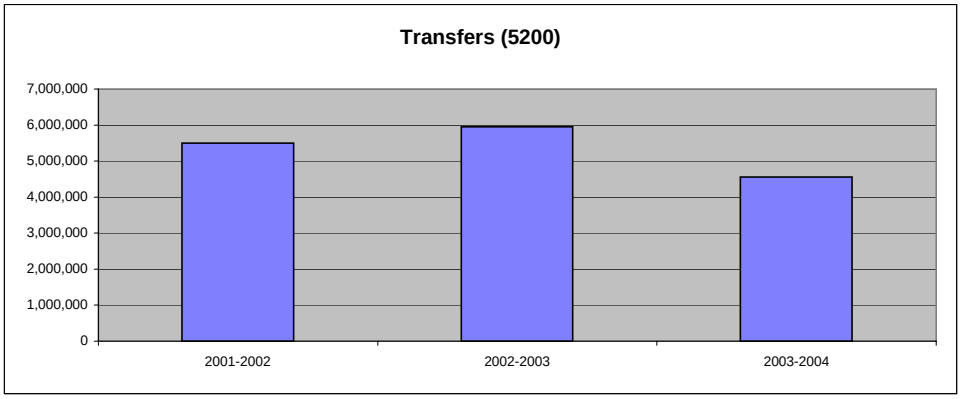
Transfers (5200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,720,803		3,092,451	14%		2,340,730	-24%
Federal Funds	0		0	0%		0	0%
Supplemental General	2,775,782		2,855,757	3%		2,220,000	-22%
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	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	5,496,585		5,948,208	8%		4,560,730	-23%
Enrollment (FTE)*	4,726.8		4,899.1	4%		4,899.1	0%
Amount per Pupil	1,163		1,214	4%		931	-23%
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	5,496,585		5,948,208	8%		4,560,730	-23%



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

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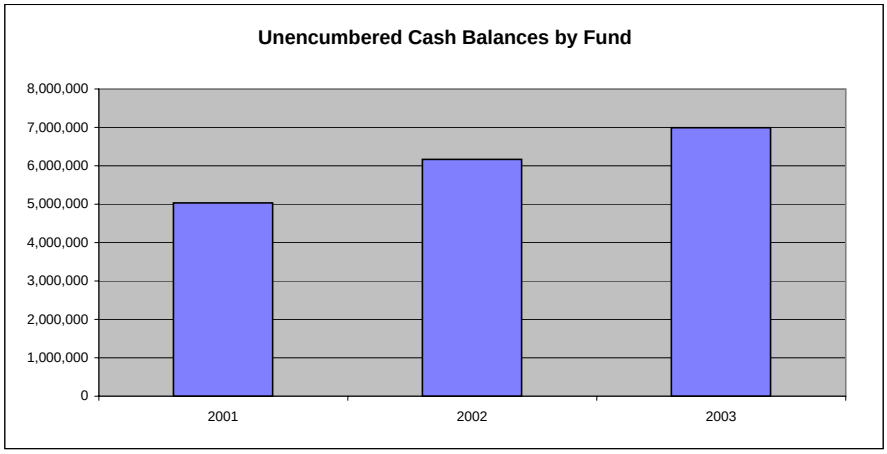
USD# 308

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	23,368	1,326	19,741
Federal Funds	-197,301	5,324	375,917
Supplemental General	52,233	90,362	7,636
Bilingual Education	0	0	0
Capital Outlay	953,695	1,190,829	1,612,117
Driver Training	102,807	108,023	150,795
Extraordinary School Program	0	0	0
Food Service	254,975	226,750	280,669
Professional Development	63,388	76,570	105,807
Parent Education Program	23,970	27,357	75,136
Summer School	64,935	69,518	125,791
Special Education	1,201,510	1,384,012	2,162,492
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	58,588	58,472	50,981
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	120,000	500,000	
Text Book & Student Material	418,499	302,968	
Bond & Interest 1	1,700,481	1,902,359	1,802,075
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	196,220	222,930	223,911
Temporary Note	0	0	0
SUBTOTAL	5,037,368	6,166,800	6,993,068
Enrollment (FTE)*	4,726.8	4,899.1	4,899.1
Amount per Pupil	1,066	1,259	1,427
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	5,037,368	6,166,800	6,993,068



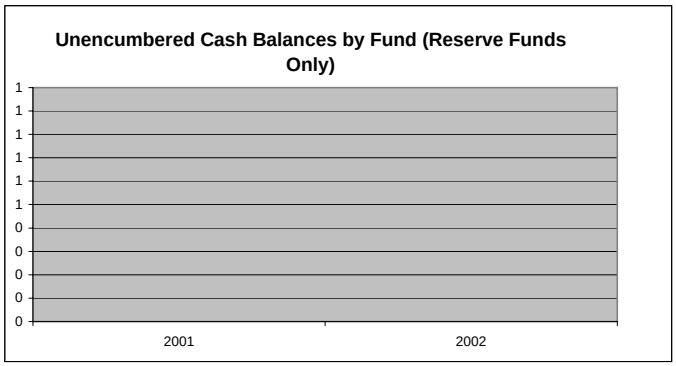
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

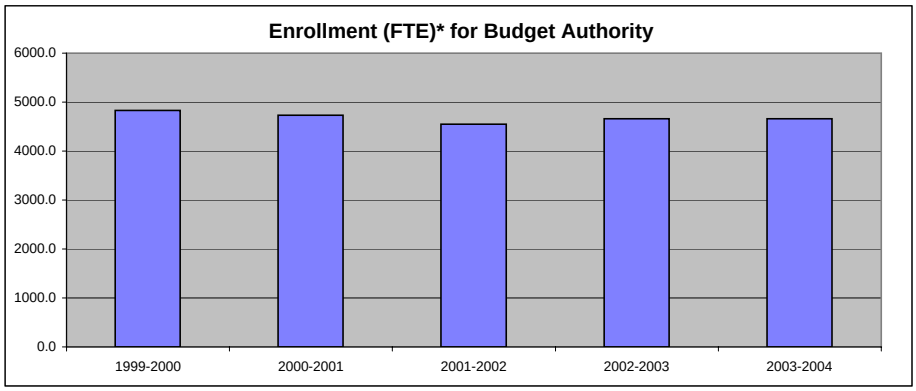


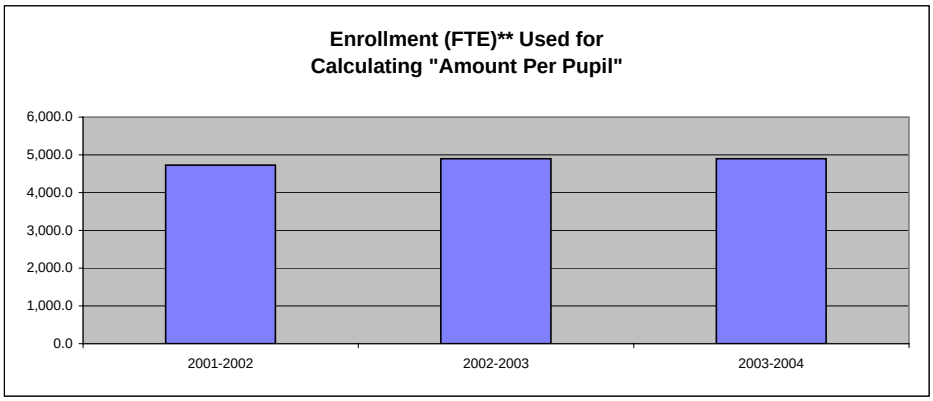
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

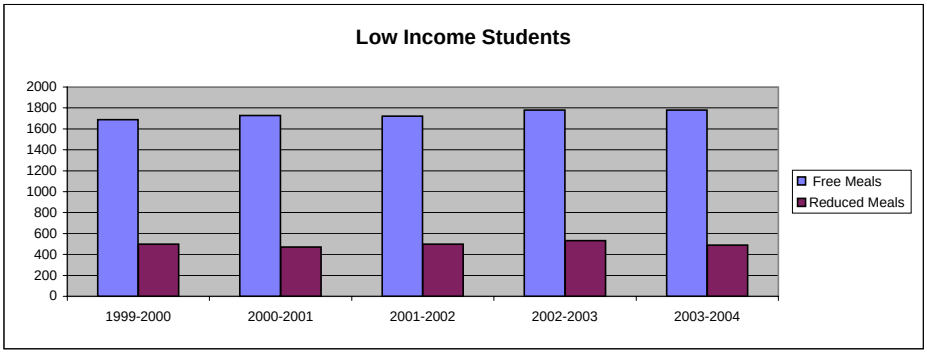
USD# 308

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)*	4,827.7	4,732.7	-2%	4,550.6	-4%	4,656.9	2%	4,656.9	0%
Enrollment (FTE)**	N/A	N/A		4,726.8		4,899.1	4%	4,899.1	0%
Number of Students - Free Meals	1,688	1,729	2%	1,723	0%	1,781	3%	1,781	0%
Number of Students - Reduced Meals	497	472	-5%	500	6%	533	7%	489	-8%





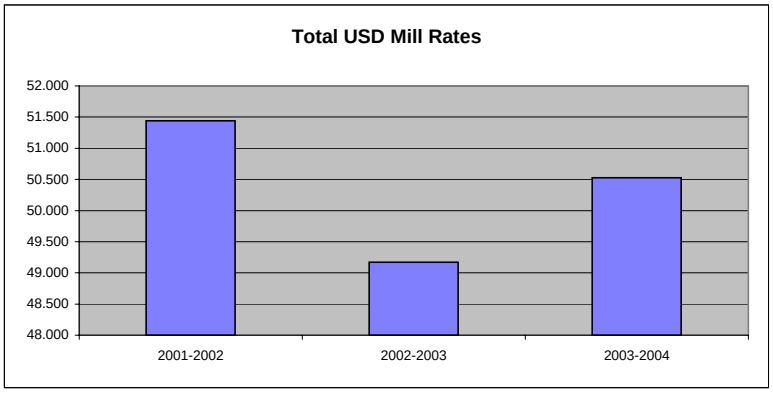


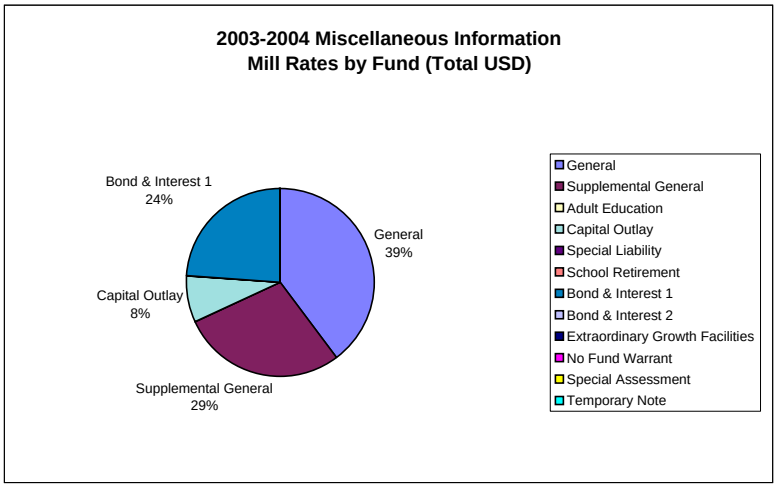
*FTE for state aid and budget authority purposes for general fund.

** 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.

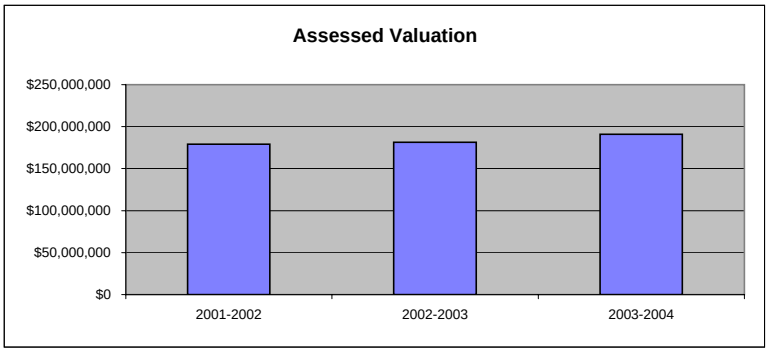
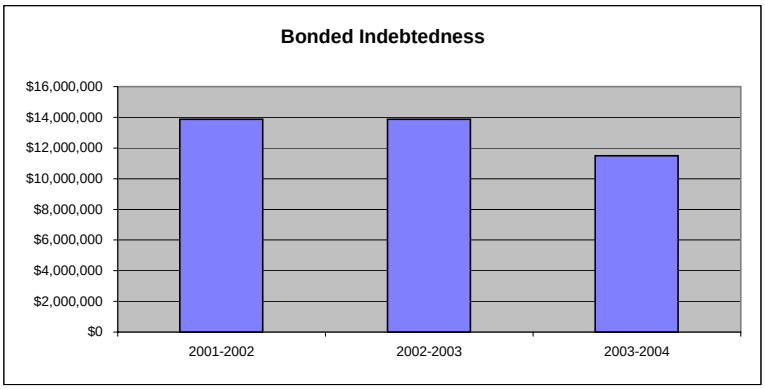
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	18.720	13.500	14.405
Adult Education	0.000	0.000	0.000
Capital Outlay	1.290	3.990	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	11.430	11.680	12.120
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	**51.440**	**49.170**	**50.525**
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	3.590	3.680	3.764
Recreation Commission Employee Benefit	1.000	1.000	1.037
TOTAL OTHER	**4.590**	**4.680**	**4.801**





USD# 308

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$179,200,342	$181,417,069	$190,944,834
Bonded Indebtedness	$13,870,000	$13,870,000	$11,495,000