Budget at a Glance

2004 - 2005

Mankato

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

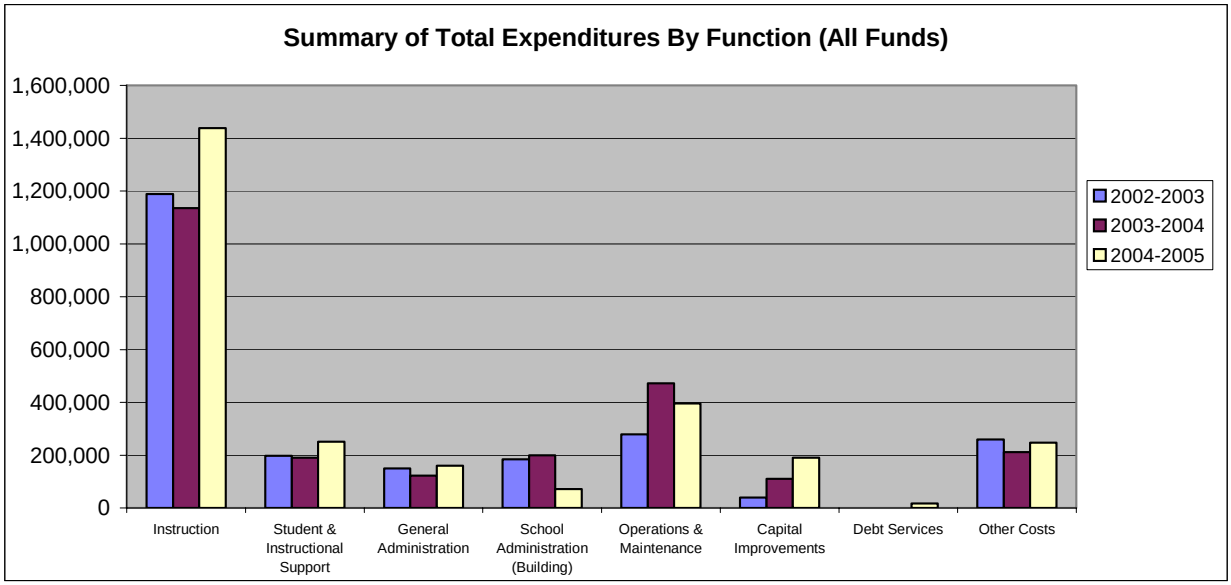
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,188,898	52%	1,134,811	46%	-5%	1,438,120	52%	27%
Student & Instructional Support	197,640	9%	190,721	8%	-4%	250,696	9%	31%
General Administration	149,973	7%	123,000	5%	-18%	160,150	6%	30%
School Administration (Building)	184,469	8%	199,972	8%	8%	72,160	3%	-64%
Operations & Maintenance	278,230	12%	471,917	19%	70%	395,652	14%	-16%
Capital Improvements	39,898	2%	110,774	5%	178%	190,000	7%	72%
Debt Services	0	0%	0	0%	0%	16,945	1%	0%
Other Costs	259,515	11%	211,482	9%	-19%	247,186	9%	17%
Total Expenditures	2,298,623	100%	2,442,677	100%	6%	2,770,909	100%	13%
Amount per Pupil	$8,757		$10,506		20%	$12,047		15%

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.

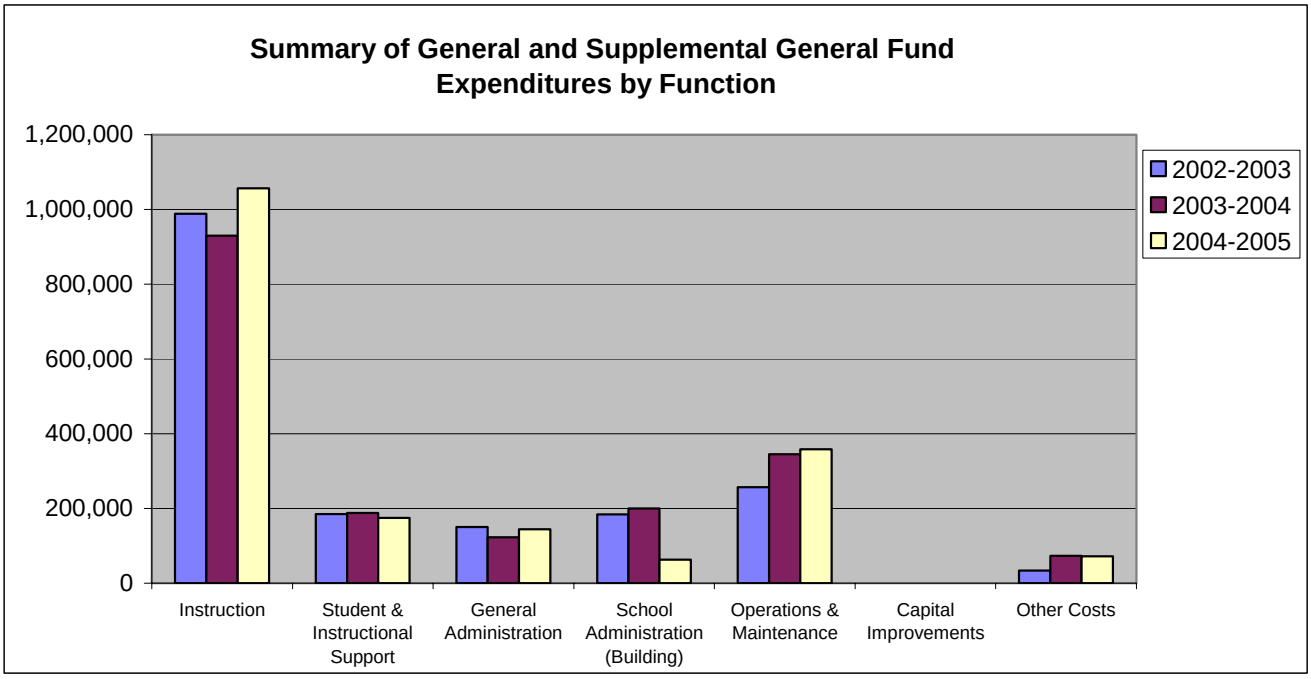
Further definition of what goes into each category:

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



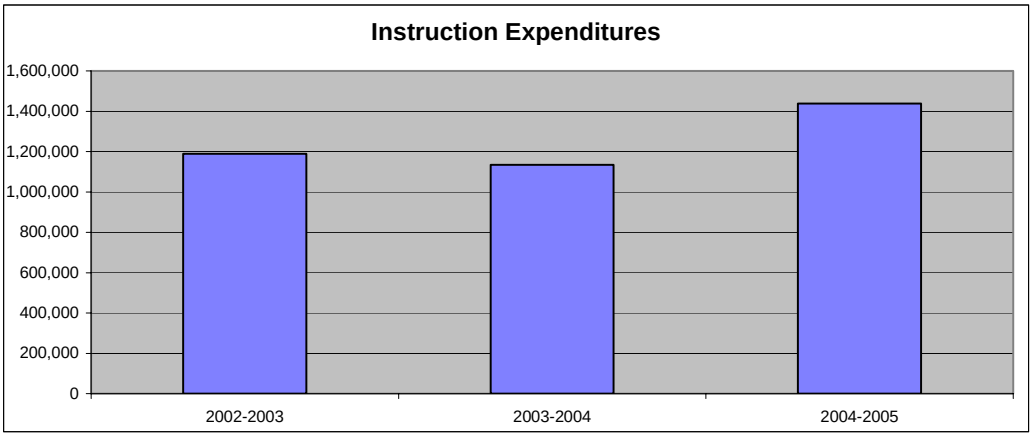
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	988,072	55%	929,741	50%	-6%	1,056,100	57%	14%
Student & Instructional Support	185,408	10%	187,881	10%	1%	174,433	9%	-7%
General Administration	149,973	8%	123,000	7%	-18%	144,200	8%	17%
School Administration (Building)	184,469	10%	199,972	11%	8%	62,850	3%	-69%
Operations & Maintenance	256,707	14%	345,306	19%	35%	358,025	19%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	34,255	2%	72,927	4%	113%	71,835	4%	-1%
Total Expenditures	1,798,884	100%	1,858,827	100%	3%	1,867,443	100%	0%
Amount per Pupil	$6,853		$7,995		17%	$8,119		2%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	940,034		799,256	-15%		938,000	17%
Federal Funds	74,275		70,346	-5%		64,738	-8%
Supplemental General	48,038		130,485	172%		118,100	-9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		78,000	0%
Driver Education	0		0	0%		9,000	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	2,424		2,775	14%		0	-100%
Special Education	98,420		98,885	0%		159,500	61%
Technology Education	0						
Transportation	0						
Vocational Education	18,491		20,119	9%		20,000	-1%
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						50,782	
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,216		12,945	79%			
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	1,188,898		1,134,811	-5%		1,438,120	27%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	4,529		4,881	8%		6,253	28%
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	1,188,898		1,134,811	-5%		1,438,120	27%



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.

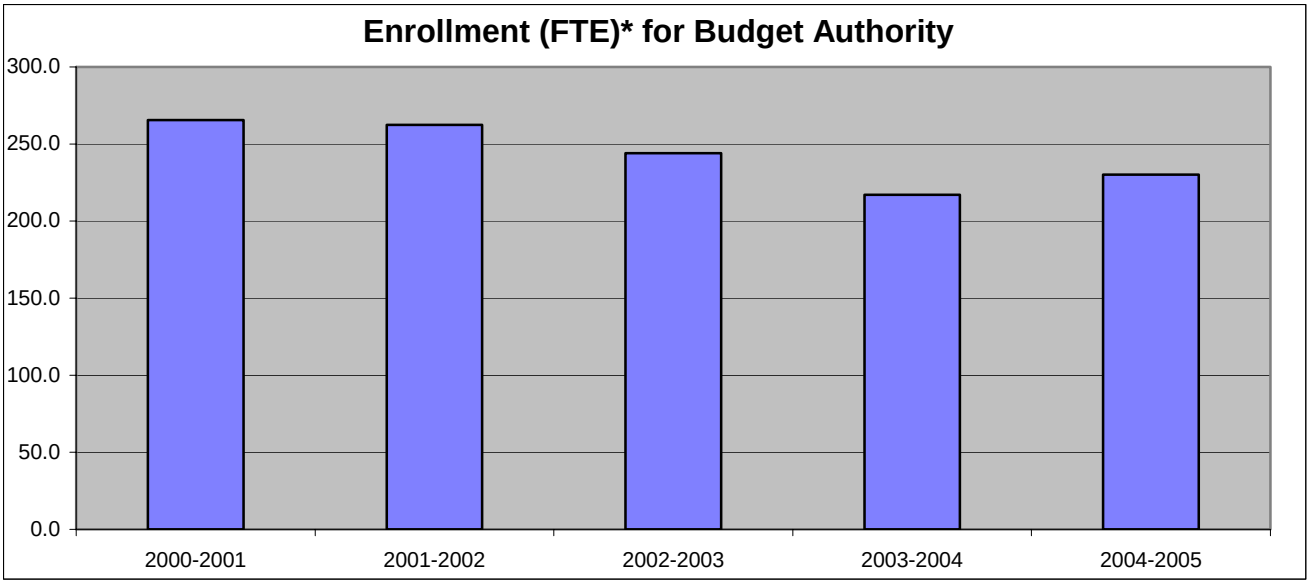
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

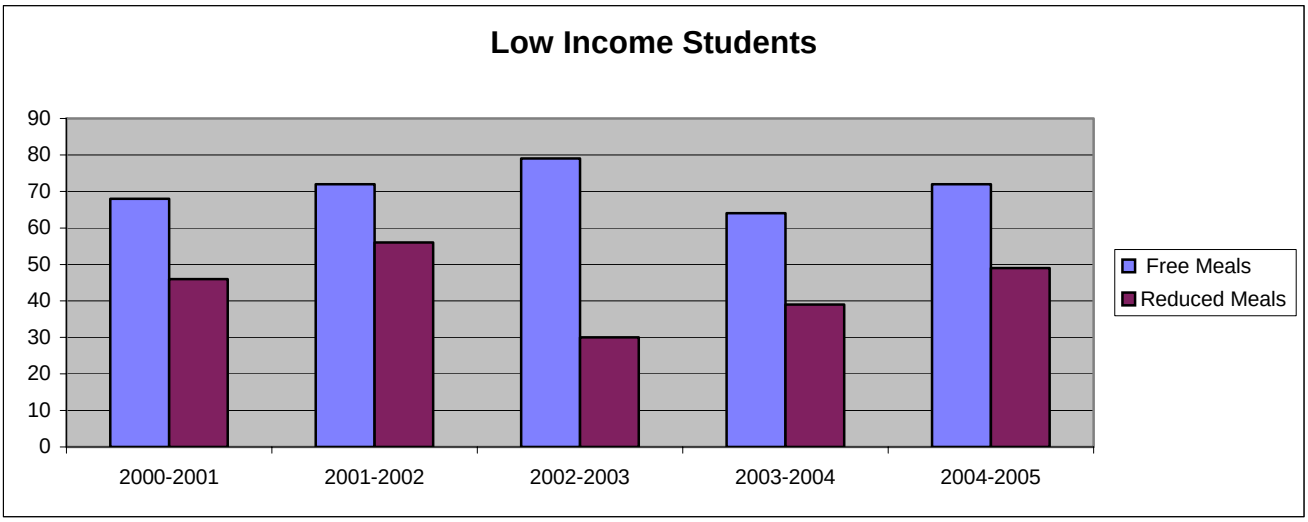
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,728,693	0	1,571,558	0		0	157,135
Supplemental General	275,000	8,816	92,868				173,316
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	338,000	338,641		0	0	15,000	43,121
Driver Training	10,000	12,150	0		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	147,691	24,000	1,674	54,881	0	10,000	57,136
Professional Development	19,580	19,580	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	17	17		0	0	0	0
Special Education	202,870	111,620	0	0	0	91,250	0
Vocational Education	20,000			0	0	20,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	83,625	0	83,625				
Bond and Interest #1	16,945	0	4,717		5,000		29,469
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	64,738	0	xxxxxxxxxxx	64,738	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,907,159	514,824	1,754,442	119,619	5,000	136,250	460,177
Less Transfers	136,250						
TOTAL Budget Expenditures	$2,770,909						

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)*	265.5	262.5	-1%	244.0	-7%	217.0	-11%	230.0	6%
Number of Students - Free Meals	68	72	6%	79	10%	64	-19%	72	13%
Number of Students - Reduced Meals	46	56	22%	30	-46%	39	30%	49	26%

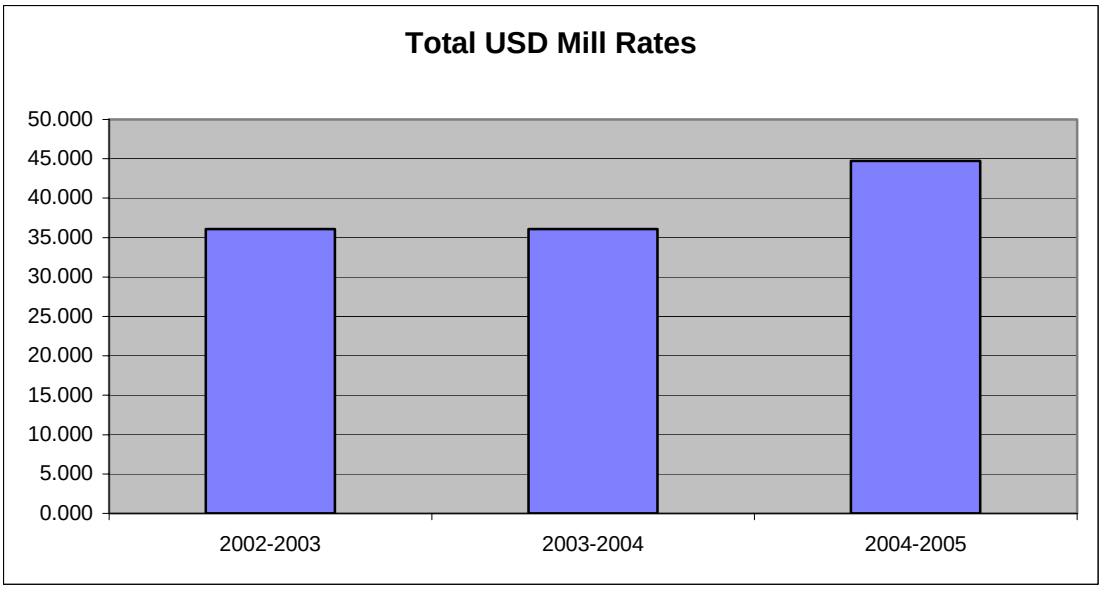




*FTE for state aid and budget authority purposes for general fund.

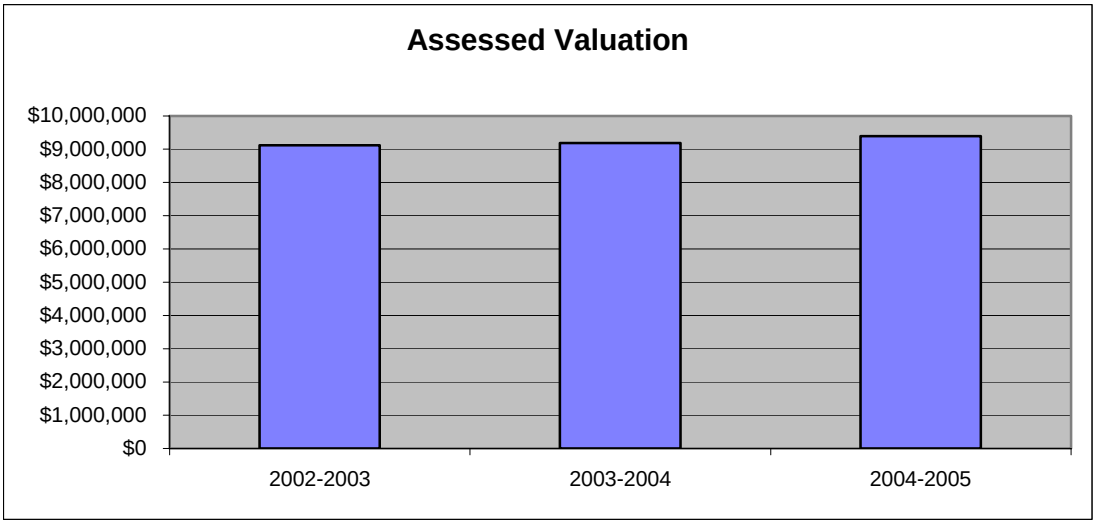
Miscellaneous Information
Mill Rates by Fund

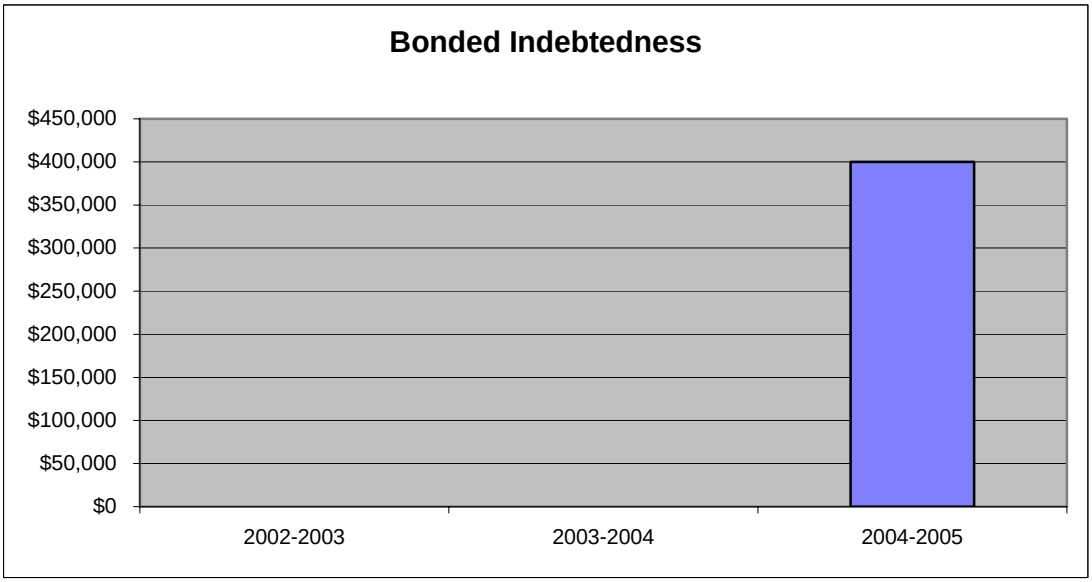
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	12.080	12.080	17.355
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	3.374
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	**36.080**	**36.080**	**44.729**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$9,113,938	$9,184,189	$9,391,304
Bonded Indebtedness	0	0	400,000





USD# 278
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.5	161,271	64,508	2.5	154,459	61,784	2.6	170,209	65,465
Teachers (Full Time)	23.1	868,120	37,581	22.1	859,600	38,896	22.1	928,368	42,008
Other Certified (Licensed) Personnel	0.5	23,277	23,277	0.5	29,438	29,438	0.5	31,793	31,793
Classified Personnel	24.0	380,403	15,850	23.0	390,619	16,983	22.0	398,431	18,111
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses