Budget at a Glance

2004 - 2005

Norton Community Schools

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Summary of Total Expenditures By Function
(All Funds)

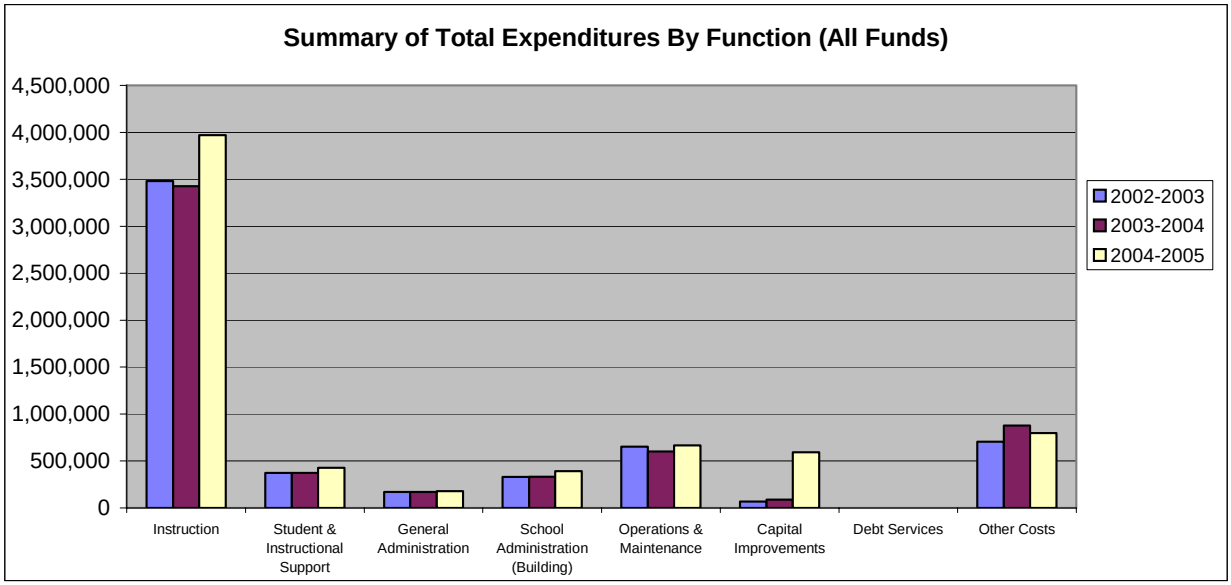
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,479,553	60%	3,426,885	58%	-2%	3,970,282	56%	16%
Student & Instructional Support	371,991	6%	374,158	6%	1%	427,000	6%	14%
General Administration	170,525	3%	169,974	3%	0%	179,939	3%	6%
School Administration (Building)	329,366	6%	332,182	6%	1%	393,947	6%	19%
Operations & Maintenance	651,304	11%	600,158	10%	-8%	667,216	9%	11%
Capital Improvements	67,426	1%	89,521	2%	33%	591,767	8%	561%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	706,440	12%	876,247	15%	24%	798,440	11%	-9%
Total Expenditures	5,776,605	100%	5,869,125	100%	2%	7,028,591	100%	20%
Amount per Pupil	$8,235		$8,695		6%	$10,649		22%

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.

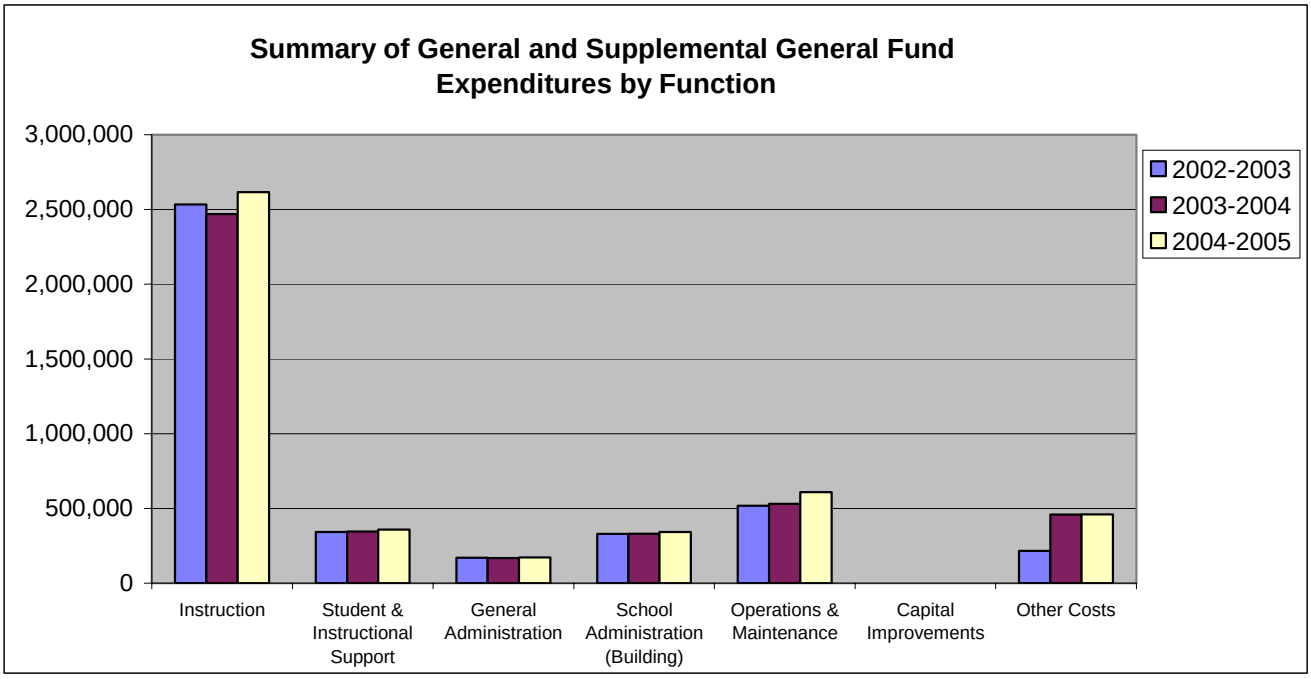
Further definition of what goes into each category:

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



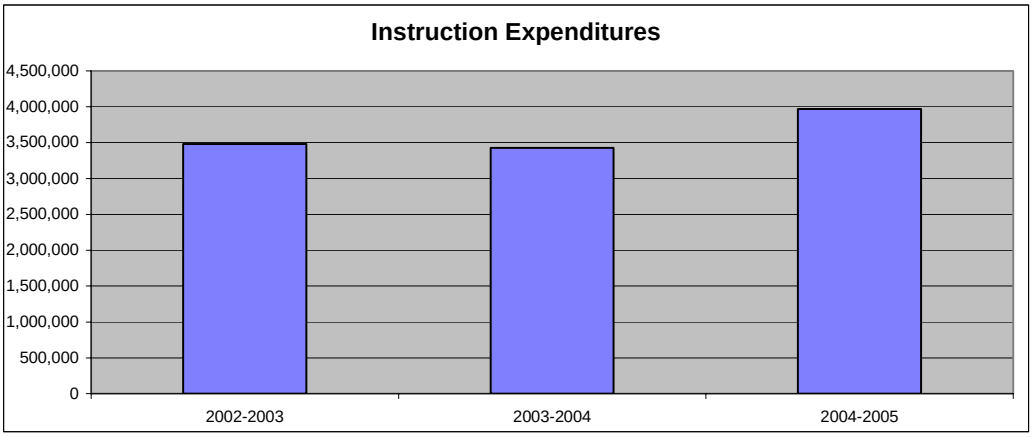
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,533,771	62%	2,469,134	57%	-3%	2,615,657	57%	6%
Student & Instructional Support	341,485	8%	346,825	8%	2%	358,732	8%	3%
General Administration	170,525	4%	169,234	4%	-1%	172,640	4%	2%
School Administration (Building)	328,616	8%	332,182	8%	1%	342,238	8%	3%
Operations & Maintenance	517,448	13%	531,773	12%	3%	608,288	13%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	215,847	5%	458,280	11%	112%	460,693	10%	1%
Total Expenditures	4,107,692	100%	4,307,428	100%	5%	4,558,248	100%	6%
Amount per Pupil	$5,856		$6,381		9%	$6,906		8%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,369,722		2,342,287	-1%		2,252,275	-4%
Federal Funds	134,547		152,587	13%		144,951	-5%
Supplemental General	164,049		126,847	-23%		363,382	186%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		17,142	0%		100,000	483%
Driver Education	10,244		11,685	14%		12,172	4%
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	10,482		10,265	-2%		11,740	14%
Special Education	693,983		660,580	-5%		850,989	29%
Technology Education	0						
Transportation	0						
Vocational Education	81,697		89,438	9%		100,000	12%
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						134,773	
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,829		16,054	8%			
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	3,479,553		3,426,885	-2%		3,970,282	16%
Enrollment (FTE)*	701.5		675.0	-4%		660.0	-2%
Amount per Pupil	4,960		5,077	2%		6,016	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	3,479,553		3,426,885	-2%		3,970,282	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.

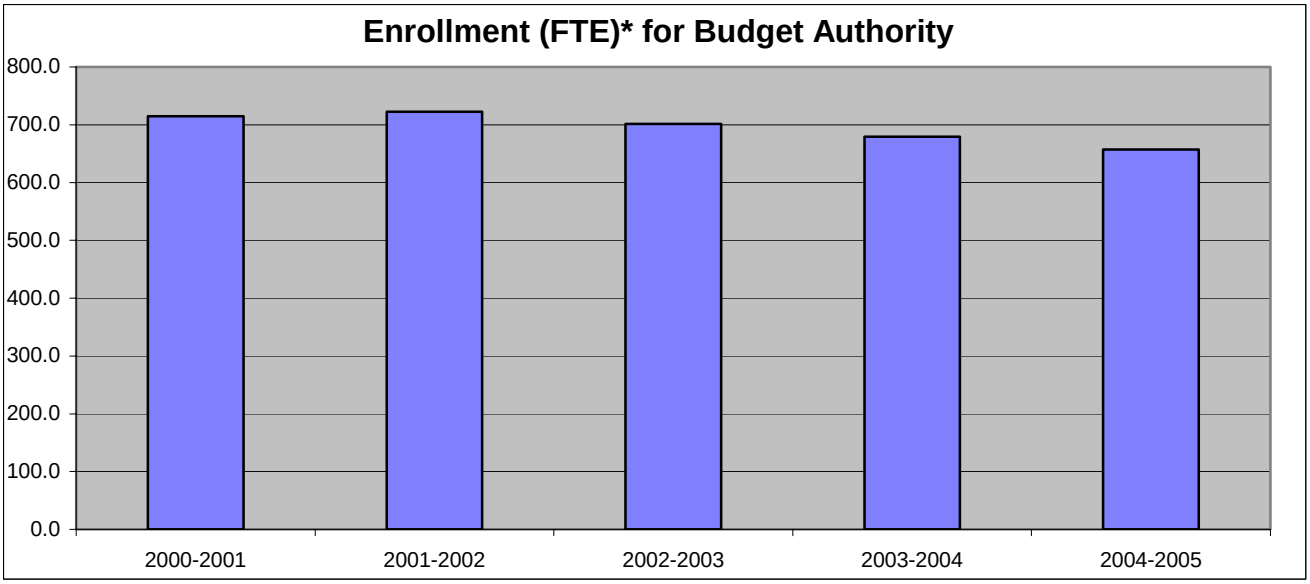
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

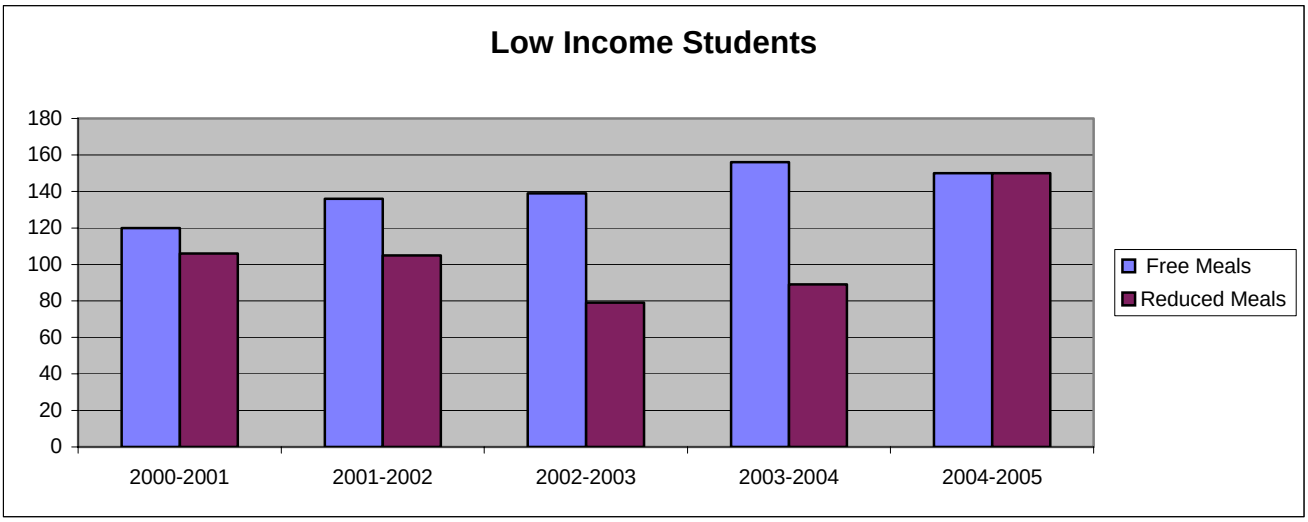
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,444,768	8,043	4,087,138	0		0	349,587
Supplemental General	785,000	49,051	390,224				345,725
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	767,767	671,105		0	0	88,000	8,662
Driver Training	25,147	36,454	4,200		0	0	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	293,591	64,420	4,474	120,607	0	0	129,527
Professional Development	14,456	32,547	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	11,940	11,940		0	0	0	0
Special Education	872,133	388,613	0	0	0	483,520	0
Vocational Education	100,000			0	0	100,000	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	13,963	13,963					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	215,337	0	215,337				
Bond and Interest #1	0	0	0		0		0
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	156,009	32	xxxxxxxxxxx	155,977	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,700,111	1,276,168	4,701,373	276,584	0	671,520	835,501
Less Transfers	671,520						
TOTAL Budget Expenditures	$7,028,591						

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)*	714.8	722.7	1%	701.5	-3%	679.2	-3%	657.0	-3%
Number of Students - Free Meals	120	136	13%	139	2%	156	12%	150	-4%
Number of Students - Reduced Meals	106	105	-1%	79	-25%	89	13%	150	69%

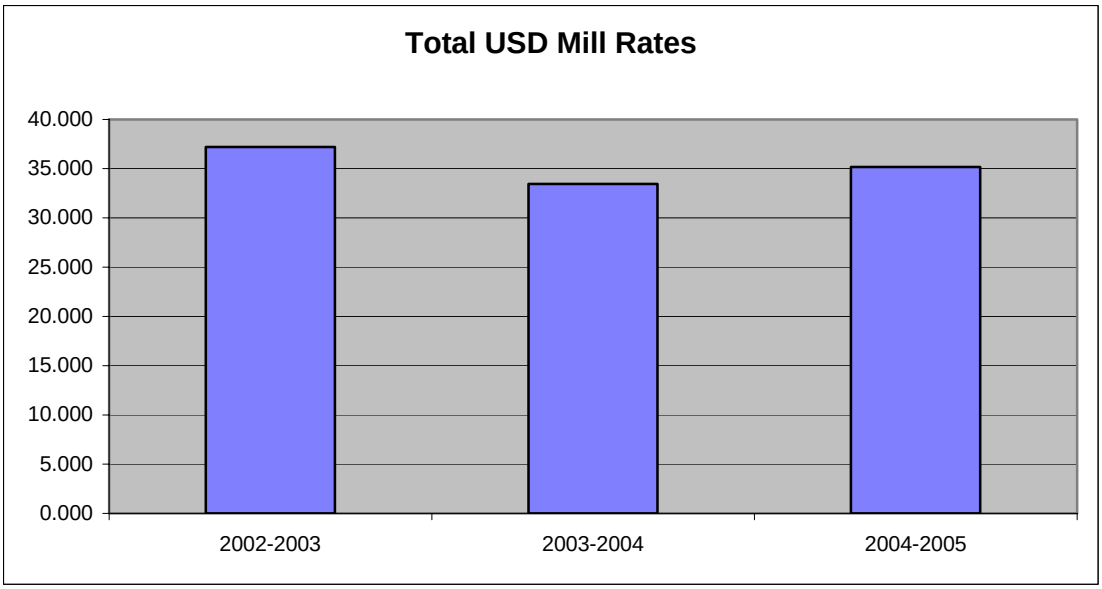




*FTE for state aid and budget authority purposes for general fund.

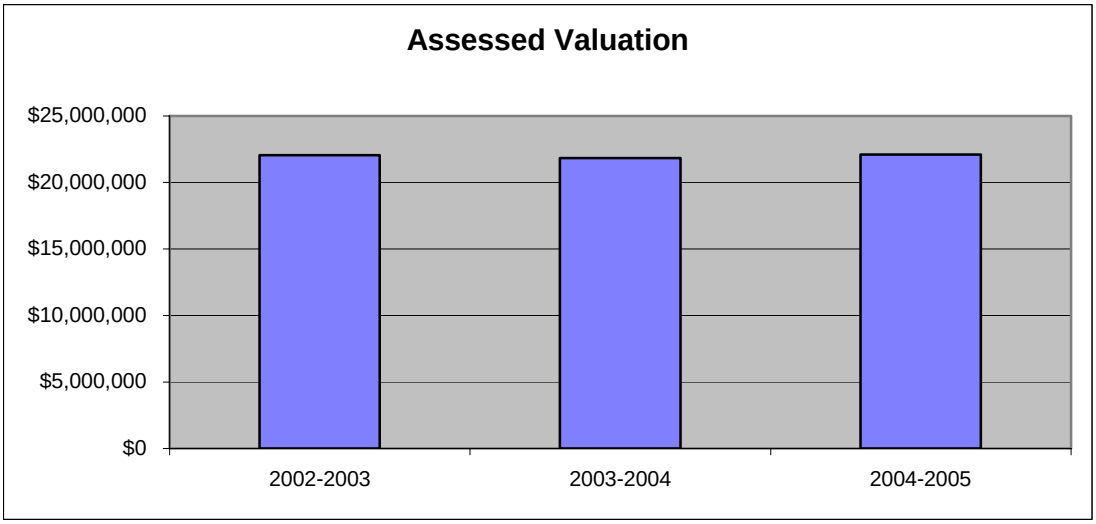
Miscellaneous Information
Mill Rates by Fund

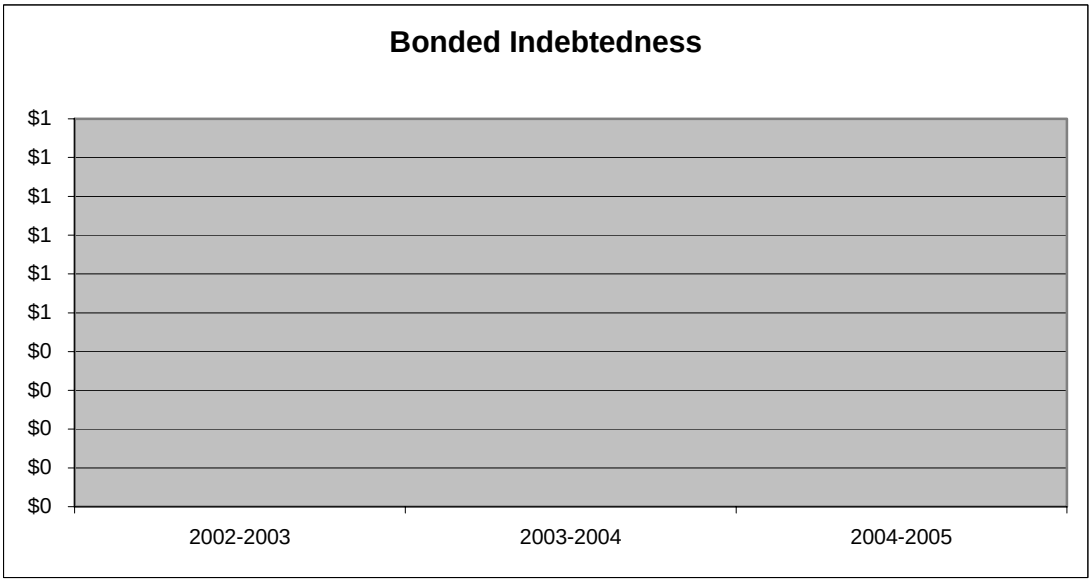
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.192	13.432	15.169
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**37.192**	**33.432**	**35.169**
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	2.771	2.992	2.996
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.771**	**2.992**	**2.996**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$22,033,981	$21,826,971	$22,101,508
Bonded Indebtedness	0	0	0





USD# 211
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	7.1	398,788	56,167	7.1	393,102	55,366	7.1	402,362	56,671
Teachers (Full Time)	53.7	2,203,820	41,039	53.7	2,204,518	41,052	53.7	2,049,597	38,168
Other Certified (Licensed) Personnel	5.0	238,317	47,663	5.0	223,943	44,789	5.0	220,058	44,012
Classified Personnel	28.0	677,087	24,182	28.0	690,628	24,665	28.0	702,715	25,097
Substitutes/Temporary Help	XXXXXXX	115,386	XXXXXXXXXXX	XXXXXXX	93,046	XXXXXXXXXXX	XXXXXXX	105,000	XXXXXXXXXXX

DEFINITIONS

Administrators:	*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

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

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

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

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

KSDE Website Information Available

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

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

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

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

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

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