Budget at a Glance

2003 - 2004

HIAWATHA USD 415

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 2003-04
(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

USD# 415

Summary of Total Expenditures By Function
(All Funds)

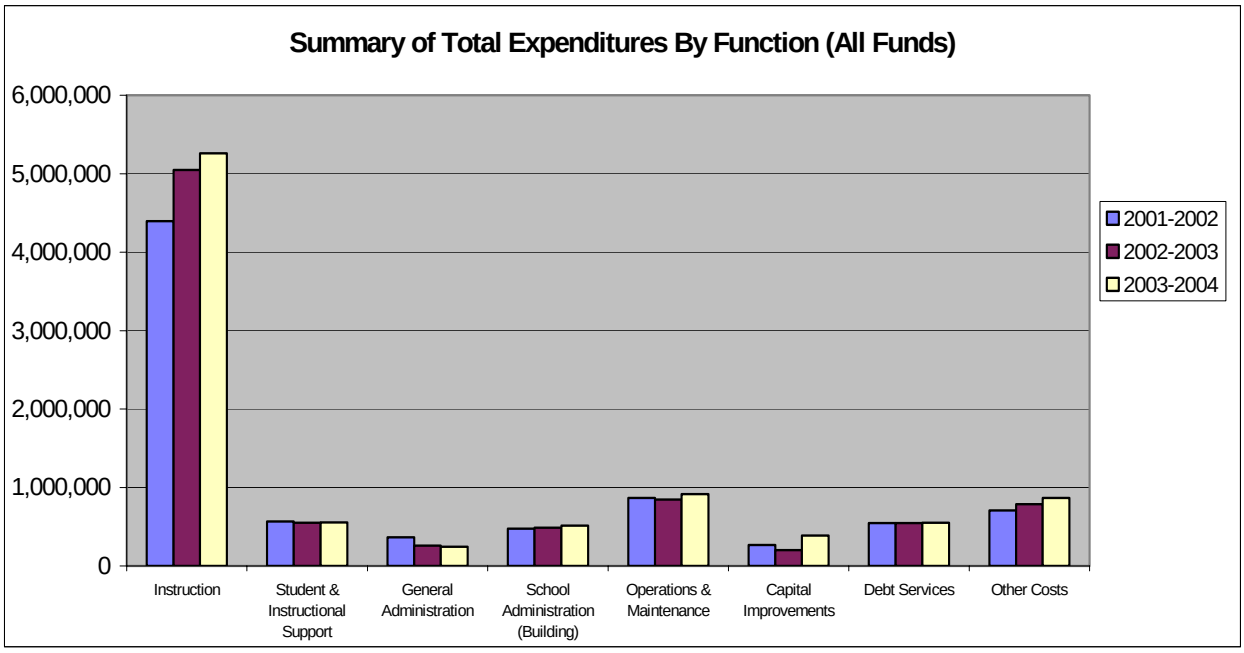
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,395,399	54%	5,047,982	58%	15%	5,258,641	57%	4%
Student & Instructional Support	564,081	7%	550,537	6%	-2%	552,286	6%	0%
General Administration	364,490	4%	258,086	3%	-29%	242,416	3%	-6%
School Administration (Building)	474,405	6%	483,896	6%	2%	513,407	6%	6%
Operations & Maintenance	863,425	11%	844,672	10%	-2%	912,993	10%	8%
Capital Improvements	266,440	3%	201,918	2%	-24%	388,000	4%	92%
Debt Services	545,206	7%	545,323	6%	0%	549,188	6%	1%
Other Costs	706,166	9%	785,758	9%	11%	863,407	9%	10%
Total Expenditures	8,179,612	100%	8,718,172	100%	7%	9,280,338	100%	6%

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.

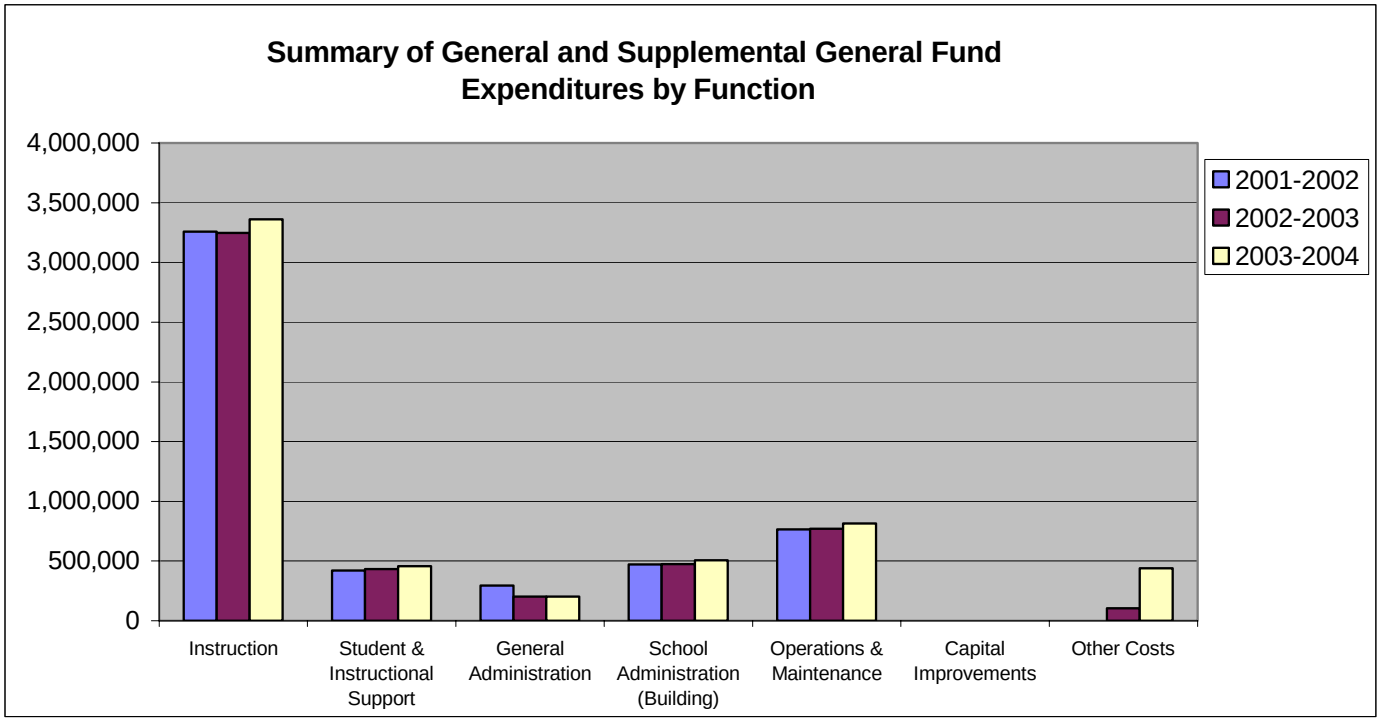
Further definition of what goes into each category:

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



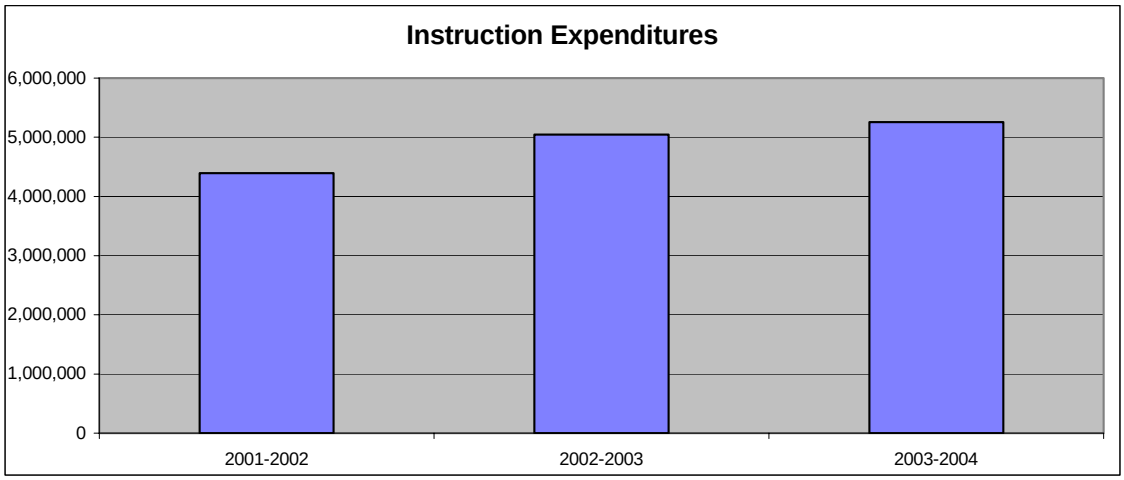
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,257,164	63%	3,247,420	62%	0%	3,362,006	58%	4%
Student & Instructional Support	418,386	8%	431,223	8%	3%	455,361	8%	6%
General Administration	292,439	6%	201,883	4%	-31%	202,414	4%	0%
School Administration (Building)	472,490	9%	472,926	9%	0%	505,746	9%	7%
Operations & Maintenance	765,123	15%	770,614	15%	1%	814,333	14%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	315	0%	104,533	2%	33085%	440,037	8%	321%
Total Expenditures	5,205,917	100%	5,228,599	100%	0%	5,779,897	100%	11%
Amount per Pupil	$5,056		$5,263		4%	$5,806		10%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,853,228		3,232,862	13%		3,347,006	4%
Federal Funds	418,036		387,940	-7%		390,053	1%
Supplemental General	403,936		14,558	-96%		15,000	3%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	80,232		73,209	-9%		80,000	9%
Driver Education	10,002		9,757	-2%		12,710	30%
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	5,601		2,004	-64%		10,905	444%
Special Education	316,025		1,048,919	232%		1,106,019	5%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	217,366		234,590	8%		255,600	9%
Gifts/Grants	34,641		35,254	2%		41,348	17%
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	56,332		8,889	-84%			
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	4,395,399		5,047,982	15%		5,258,641	4%
Enrollment (FTE)*	1,029.6		993.4	-4%		995.5	0%
Amount per Pupil	4,269		5,082	19%		5,282	4%
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	4,395,399		5,047,982	15%		5,258,641	4%



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.

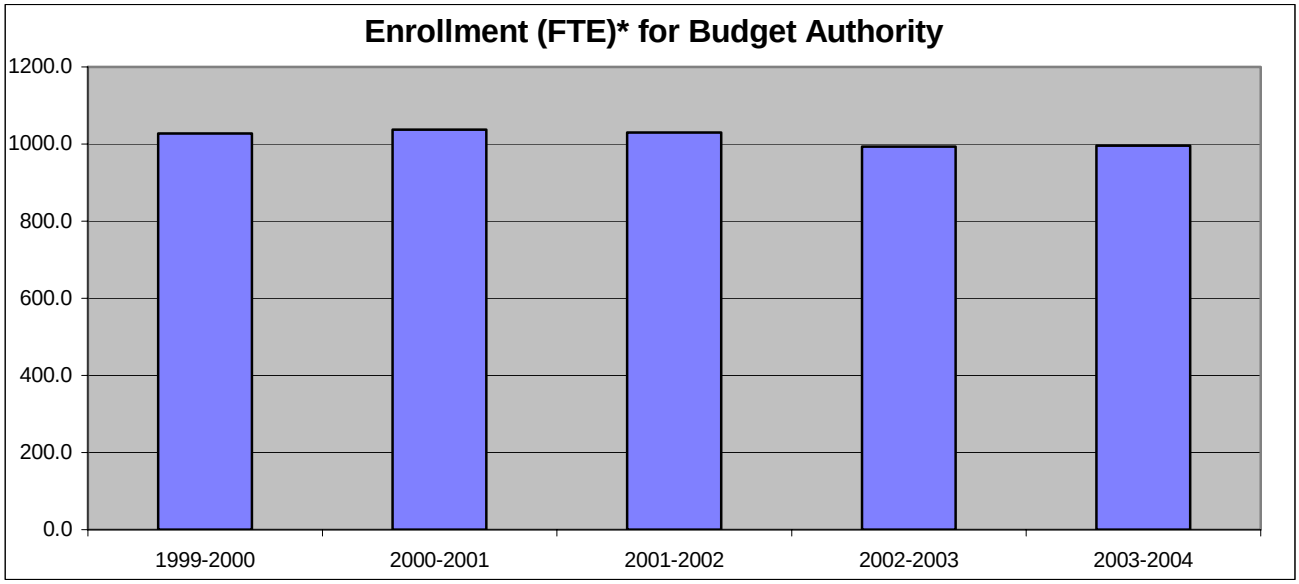
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

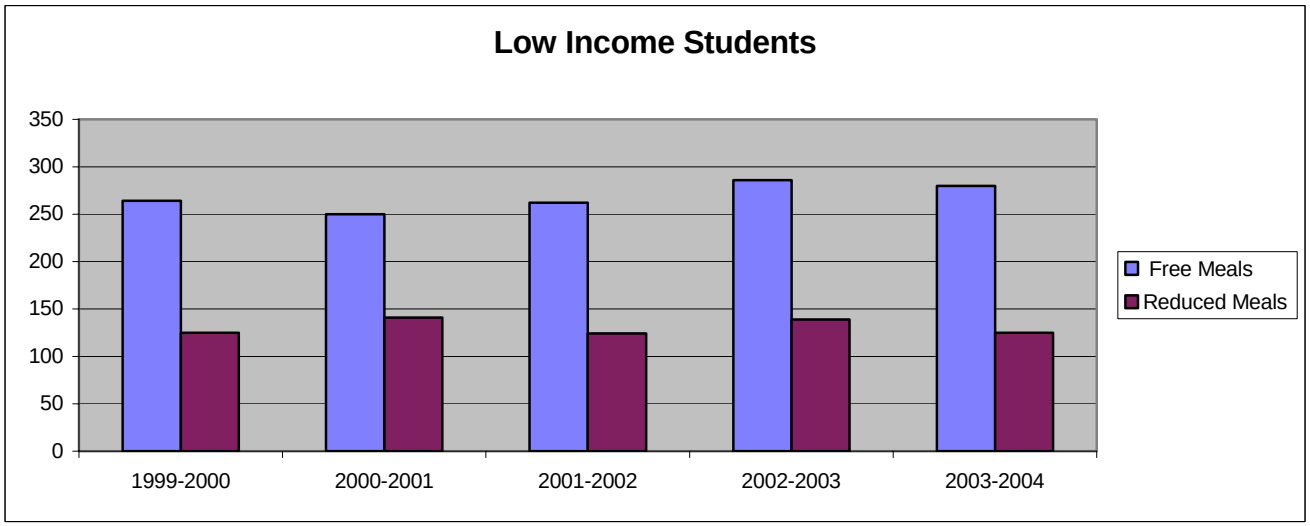
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,351,931	0	5,390,632	0		0	961,299
Supplemental General	904,266	23,114	234,567				646,585
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	539,500	456,371		0	25,000	0	310,588
Driver Training	16,335	9,471	4,950		0	0	5,600
Extraordinary School Program	0	0			0	0	0
Food Service	455,305	88,719	5,840	173,121	0	75,000	179,480
Professional Development	26,500	26,215	0	0	0	25,000	0
Parent Education Program	10,600	10,400	0	0	0	200	0
Summer School	13,222	13,771		0	0	8,500	600
Special Education	1,114,219	371,191	0	0	0	1,112,000	0
Vocational Education	255,600			0	0	255,600	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	46,988	55,374					32,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	549,188	254,714	120,814		0		517,553
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	474,055	7,775	xxxxxxxxxxx	466,280	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	10,757,709	1,317,115	5,756,803	639,401	25,000	1,476,300	2,653,705
Less Transfers	1,476,300						
TOTAL Budget Expenditures	$9,281,409						

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)*	1,027.5	1,037.5	1%	1,029.6	-1%	993.4	-4%	995.5	0%
Number of Students - Free Meals	264	250	-5%	262	5%	286	9%	280	-2%
Number of Students - Reduced Meals	125	141	13%	124	-12%	139	12%	125	-10%

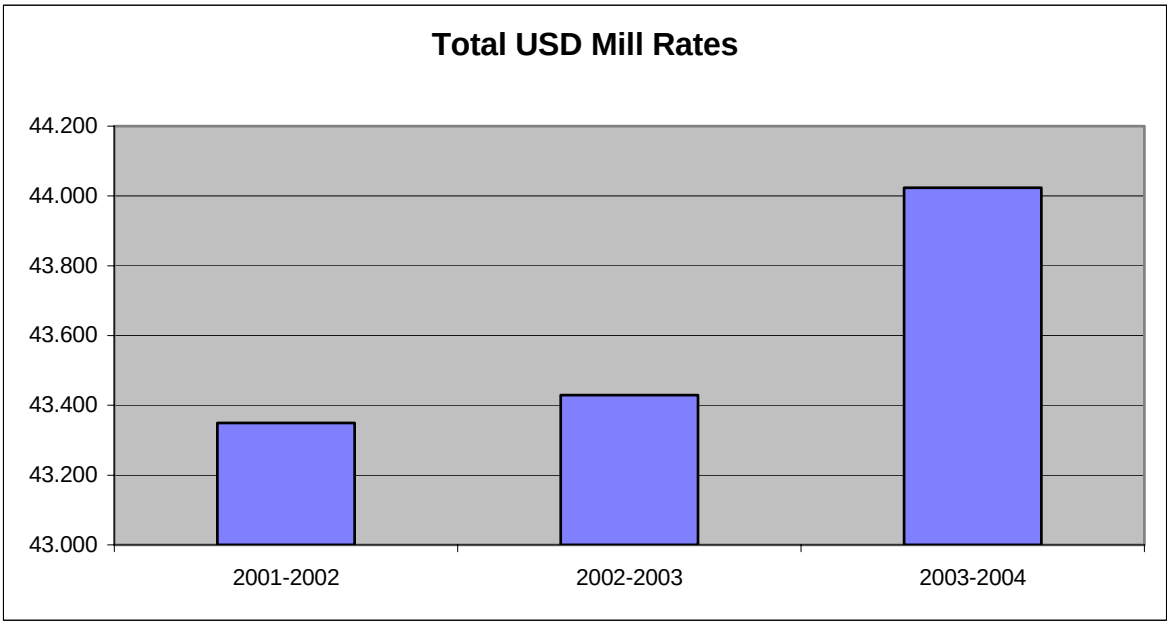




*FTE for state aid and budget authority purposes for general fund.

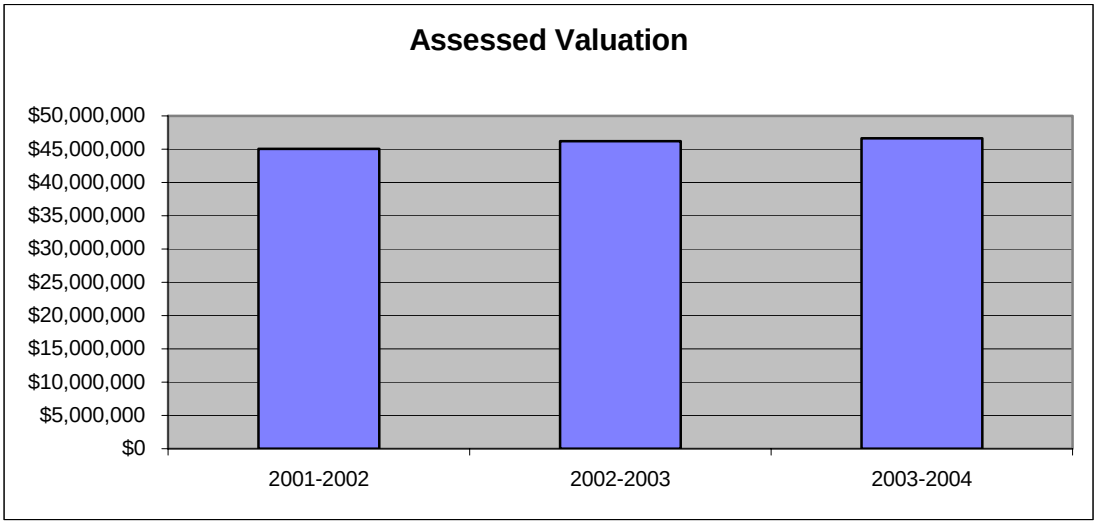
Miscellaneous Information
Mill Rates by Fund

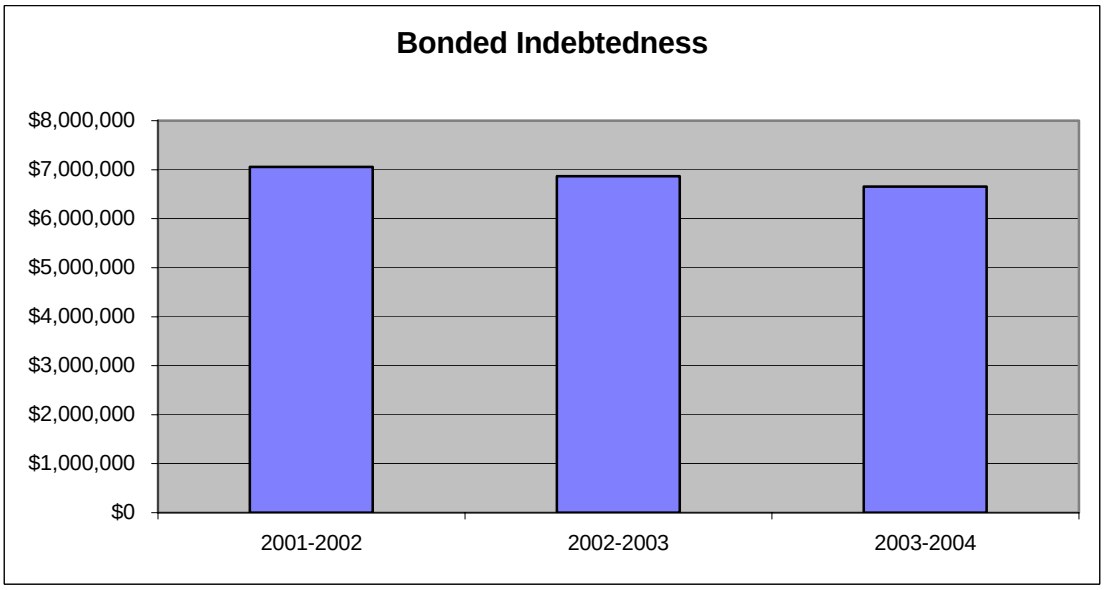
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	11.060	10.800	11.397
Adult Education	0.000	0.000	0.000
Capital Outlay	3.990	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.300	8.630	8.627
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	**43.350**	**43.430**	**44.024**
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

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$45,033,910	$46,191,036	$46,620,004
Bonded Indebtedness	7,060,000	6,865,000	6,655,000





USD# 415
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	8.9	509,562	57,254	8.9	515,994	57,977
Teachers (Full Time)	74.5	3,114,679	41,808	74.5	3,206,570	43,041
Other Certified (Licensed) Personnel	8.1	349,268	43,120	8.1	362,196	44,716
Classified Personnel	43.8	1,002,059	22,878	43.8	1,056,596	24,123
Substitutes/Temporary Help	XXXXX	71,219	XXXXXXXXXXX	XXXXX	73,510	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.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