Budget at a Glance

2004 - 2005

Hays

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Summary of Total Expenditures By Function
(All Funds)

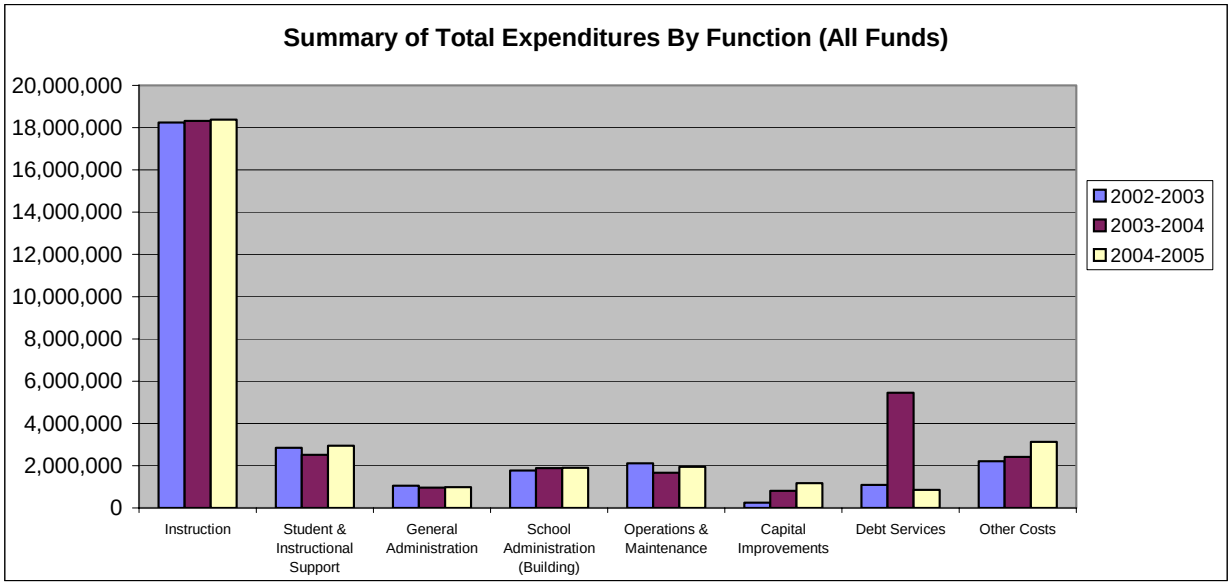
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	18,236,416	62%	18,315,400	54%	0%	18,385,292	59%	0%
Student & Instructional Support	2,847,166	10%	2,516,251	7%	-12%	2,944,662	9%	17%
General Administration	1,050,287	4%	964,410	3%	-8%	992,547	3%	3%
School Administration (Building)	1,772,221	6%	1,888,952	6%	7%	1,904,085	6%	1%
Operations & Maintenance	2,109,651	7%	1,674,942	5%	-21%	1,945,645	6%	16%
Capital Improvements	253,577	1%	812,523	2%	220%	1,172,458	4%	44%
Debt Services	1,093,534	4%	5,454,367	16%	399%	865,535	3%	-84%
Other Costs	2,217,699	7%	2,419,215	7%	9%	3,126,140	10%	29%
Total Expenditures	29,580,551	100%	34,046,060	100%	15%	31,336,364	100%	-8%
Amount per Pupil	$8,855		$10,312		16%	$9,904		-4%

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.

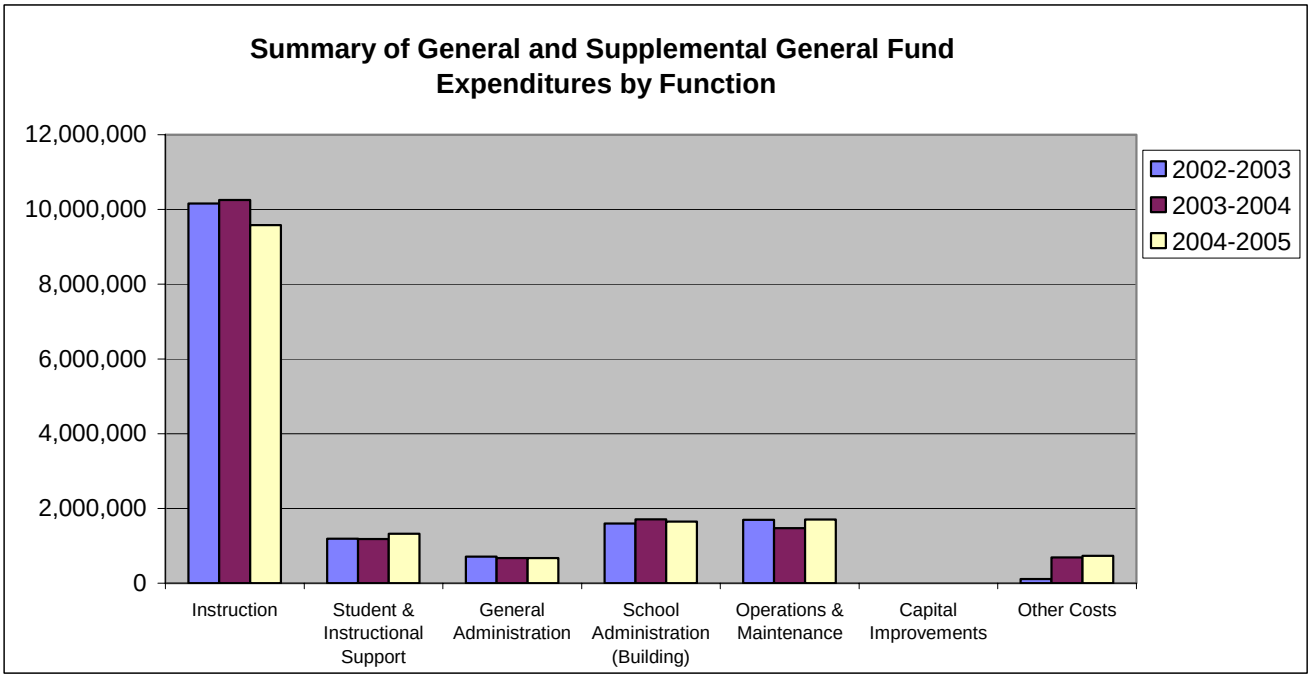
Further definition of what goes into each category:

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



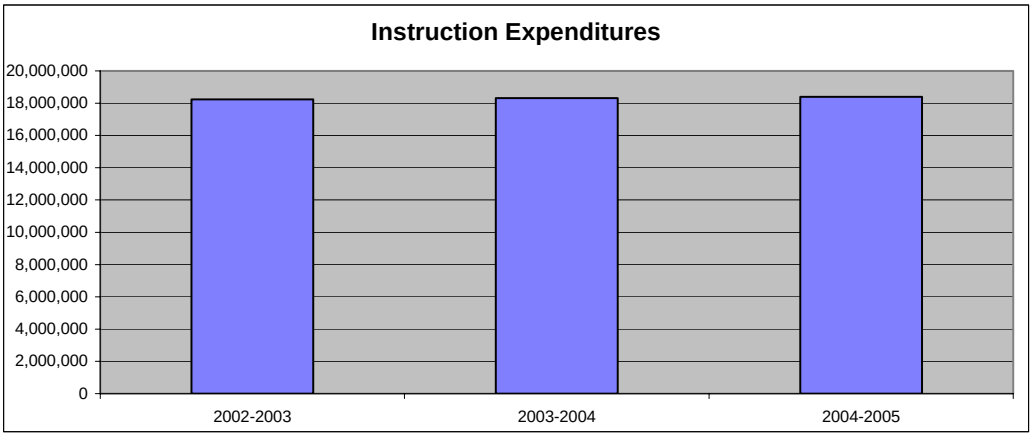
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	10,157,248	66%	10,250,401	64%	1%	9,582,774	61%	-7%
Student & Instructional Support	1,189,853	8%	1,183,645	7%	-1%	1,325,701	8%	12%
General Administration	709,544	5%	672,056	4%	-5%	670,723	4%	0%
School Administration (Building)	1,602,369	10%	1,709,786	11%	7%	1,652,270	11%	-3%
Operations & Maintenance	1,694,791	11%	1,472,542	9%	-13%	1,704,653	11%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	113,150	1%	687,819	4%	508%	731,132	5%	6%
Total Expenditures	15,466,955	100%	15,976,249	100%	3%	15,667,253	100%	-2%
Amount per Pupil	$4,630		$4,839		5%	$4,952		2%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	5,968,412		6,168,016	3%		5,738,220	-7%
Federal Funds	2,008,098		2,130,658	6%		2,014,744	-5%
Supplemental General	4,188,836		4,082,385	-3%		3,844,554	-6%
Bilingual Education	150,990		120,990	-20%		133,270	10%
Capital Outlay	429,244		627,399	46%		713,950	14%
Driver Education	61,526		56,918	-7%		58,180	2%
Extraordinary School Program	337		1,687	401%		5,000	196%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	21,737		30,126	39%		40,317	34%
Special Education	0		5,161	0%		2,000	-61%
Technology Education	0						
Transportation	0						
Vocational Education	690,614		699,275	1%		517,566	-26%
Gifts/Grants	24,157		18,310	-24%		26,673	46%
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						661,597	
Contingency Reserve	0		0	0%			
Text Book & Student Material	438,184		11,816	-97%			
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	13,982,135		13,952,741	0%		13,756,071	-1%
Enrollment (FTE)*	3,340.5		3,301.5	-1%		3,164.0	-4%
Amount per Pupil	4,186		4,226	1%		4,348	3%
Adult Education	0		391	0%		1,523	290%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	4,254,281		4,362,268	3%		4,627,698	6%
TOTAL	18,236,416		18,315,400	0%		18,385,292	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.

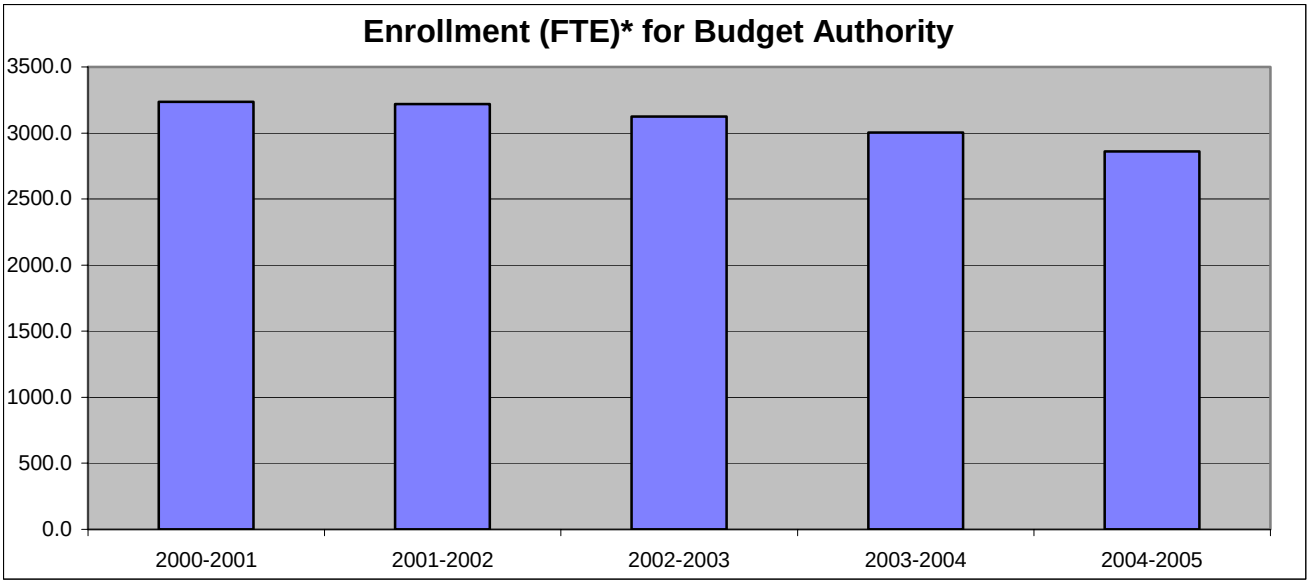
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

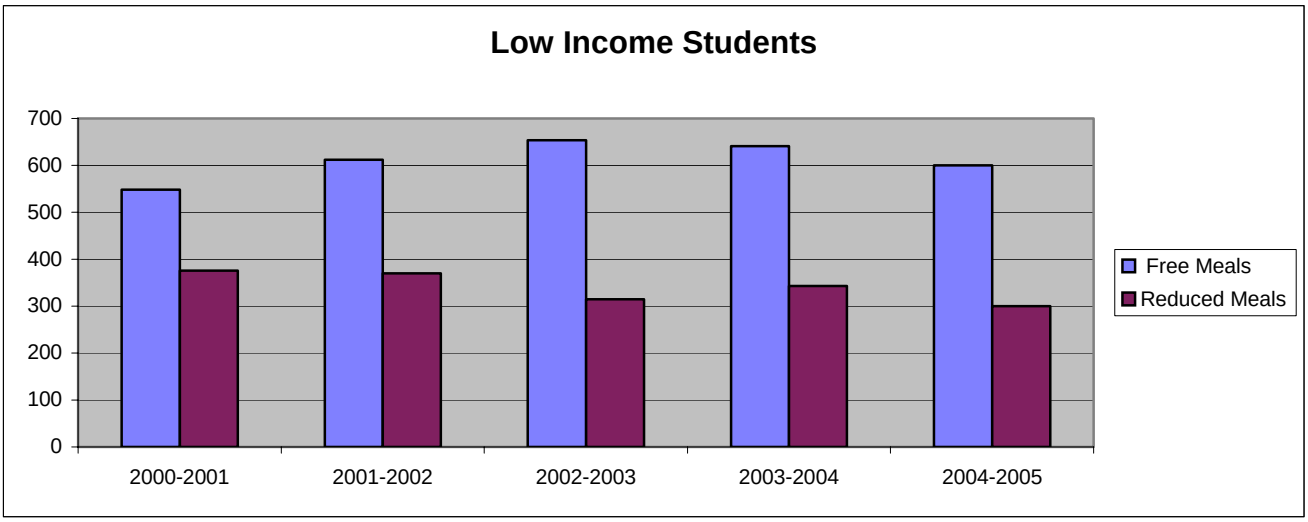
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	15,378,217	288	12,111,348	0		0	3,266,581
Supplemental General	3,844,554	535,462	310,256				2,998,836
Adult Education	1,523	523	0	0	0	0	1,000
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	133,270			0	0	133,270	0
Capital Outlay	2,271,608	417,808		0	50,000	0	1,853,749
Driver Training	58,180	0	14,700		0	24,480	19,000
Extraordinary School Program	200,000	103,388			0	0	200,000
Food Service	1,482,549	159,280	18,693	475,947	3,000	0	825,629
Professional Development	0	0	0	0	0	0	0
Parent Education Program	356,796	0	216,240	89,818	0	42,738	8,000
Summer School	45,490	1,530		0	0	26,960	17,000
Special Education	3,411,778	567,743	0	0	0	2,844,035	0
Vocational Education	517,566			33,531	0	484,035	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	26,673	26,673					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,121,350	0	1,121,350				
Bond and Interest #1	752,335	750,132	90,280		0		520,649
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	113,200	23,513					89,687
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	6139896	387,412	0	1,186,202	0	3,239,112	1,327,170
Federal Funds	2,276,009	-140,003	xxxxxxxxxxx	2,416,012	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	38,130,994	2,833,749	13,882,867	4,201,510	53,000	6,794,630	11,127,301
Less Transfers	6,794,630						
TOTAL Budget Expenditures	$31,336,364						

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)*	3,236.1	3,219.3	-1%	3,124.2	-3%	3,003.7	-4%	2,862.0	-5%
Number of Students - Free Meals	548	612	12%	654	7%	641	-2%	600	-6%
Number of Students - Reduced Meals	376	370	-2%	315	-15%	343	9%	300	-13%

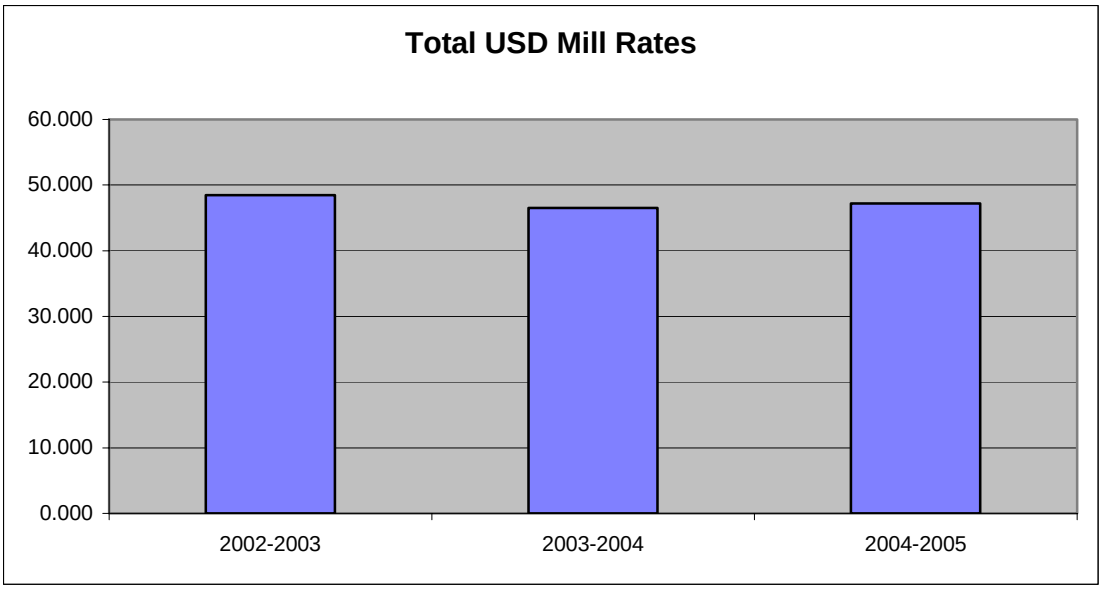




*FTE for state aid and budget authority purposes for general fund.

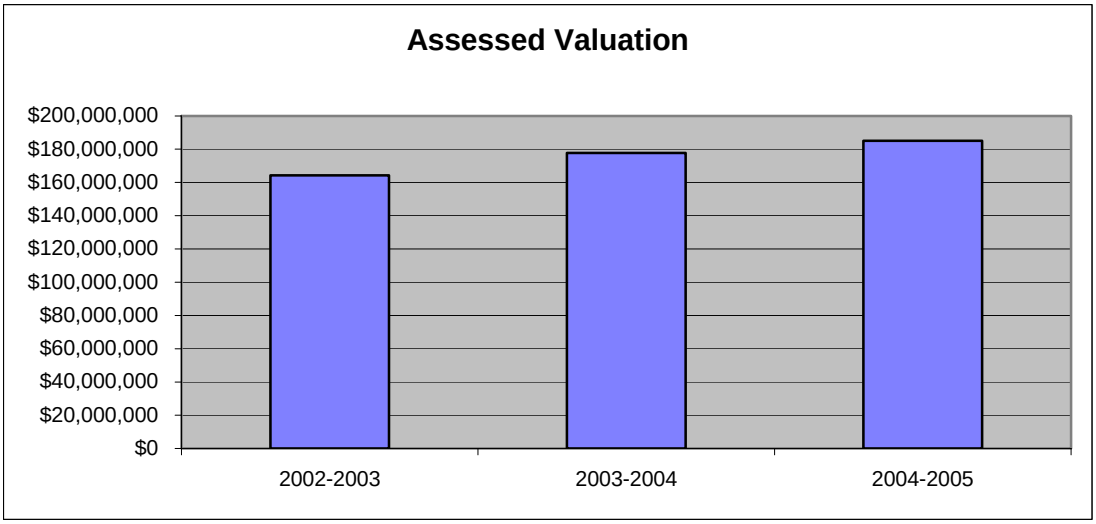
Miscellaneous Information
Mill Rates by Fund

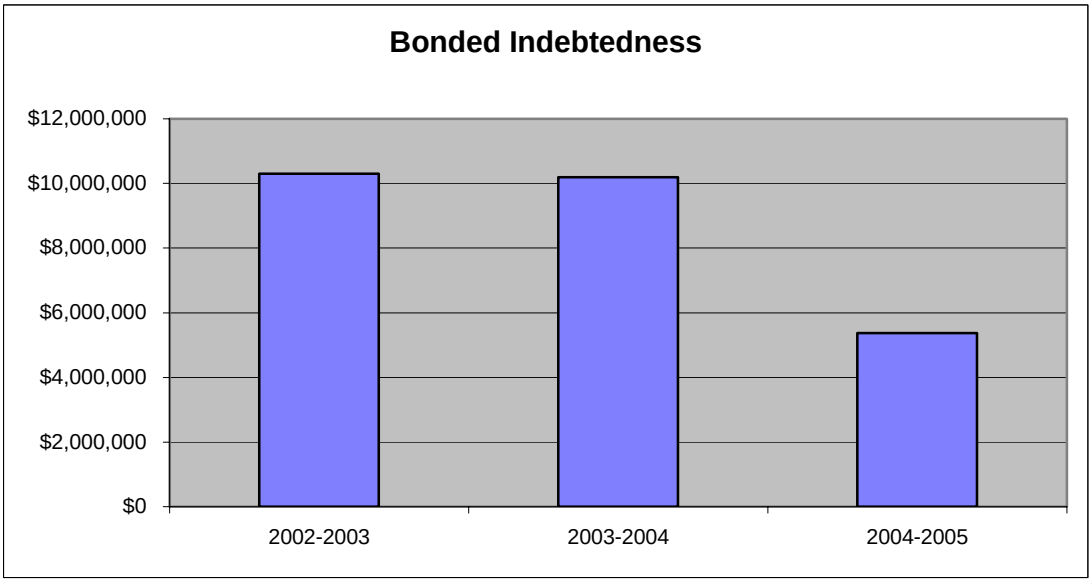
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	17.136	12.183	15.515
Adult Education	0.000	0.000	0.000
Capital Outlay	5.996	9.000	9.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.460	4.190	2.395
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	1.856	1.118	0.284
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**48.448**	**46.491**	**47.194**
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	2.998	3.000	3.000
Recreation Commission Employee Benefit	0.728	0.612	0.592
TOTAL OTHER	**3.726**	**3.612**	**3.592**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$164,175,394	$177,722,682	$184,997,165
Bonded Indebtedness	10,298,220	10,188,235	5,371,980





USD# 489
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)	27.0	1,992,034	73,779	27.0	2,031,407	75,237	26.0	1,994,782	76,722
Teachers (Full Time)	268.0	12,298,454	45,890	256.0	11,993,429	46,849	248.0	11,805,674	47,604
Other Certified (Licensed) Personnel	39.7	1,672,462	42,128	38.5	1,652,126	42,912	39.0	1,674,813	42,944
Classified Personnel	172.0	4,497,161	26,146	175.6	4,587,691	26,126	174.0	4,603,896	26,459
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