Budget at a Glance

2004 - 2005

Holcomb

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)

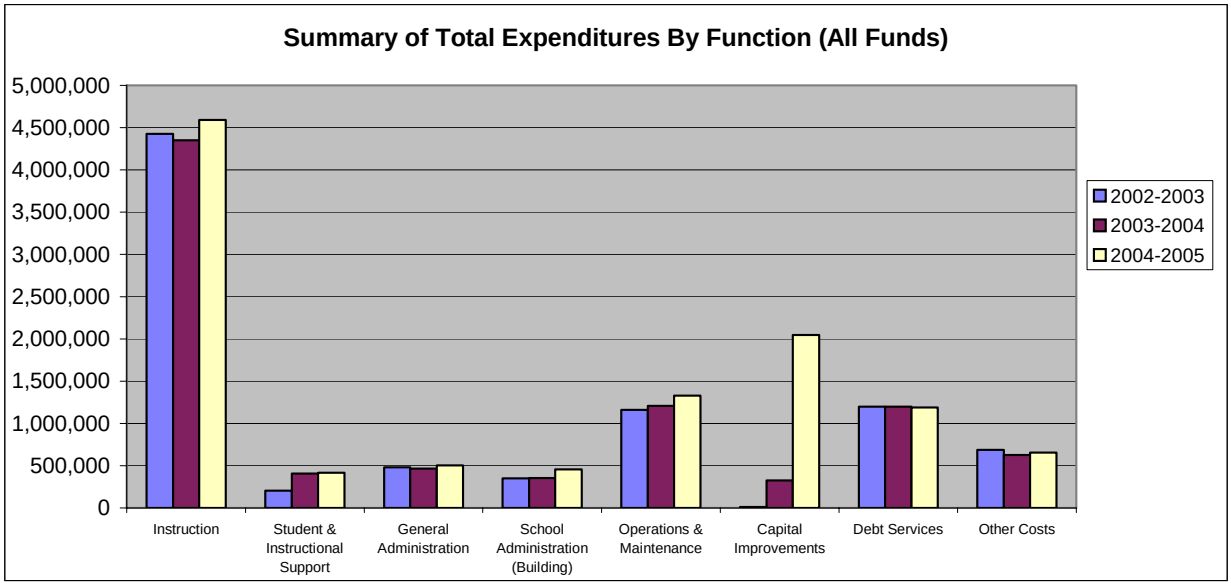
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,426,924	52%	4,350,306	49%	-2%	4,591,476	41%	6%
Student & Instructional Support	204,501	2%	409,249	5%	100%	418,605	4%	2%
General Administration	481,677	6%	465,835	5%	-3%	504,688	5%	8%
School Administration (Building)	350,974	4%	353,025	4%	1%	454,269	4%	29%
Operations & Maintenance	1,162,966	14%	1,208,986	14%	4%	1,330,518	12%	10%
Capital Improvements	11,380	0%	324,944	4%	2755%	2,048,053	18%	530%
Debt Services	1,198,686	14%	1,200,294	13%	0%	1,190,636	11%	-1%
Other Costs	687,280	8%	626,075	7%	-9%	655,596	6%	5%
Total Expenditures	8,524,388	100%	8,938,714	100%	5%	11,193,841	100%	25%
Amount per Pupil	$9,710		$10,348		7%	$13,046		26%

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.

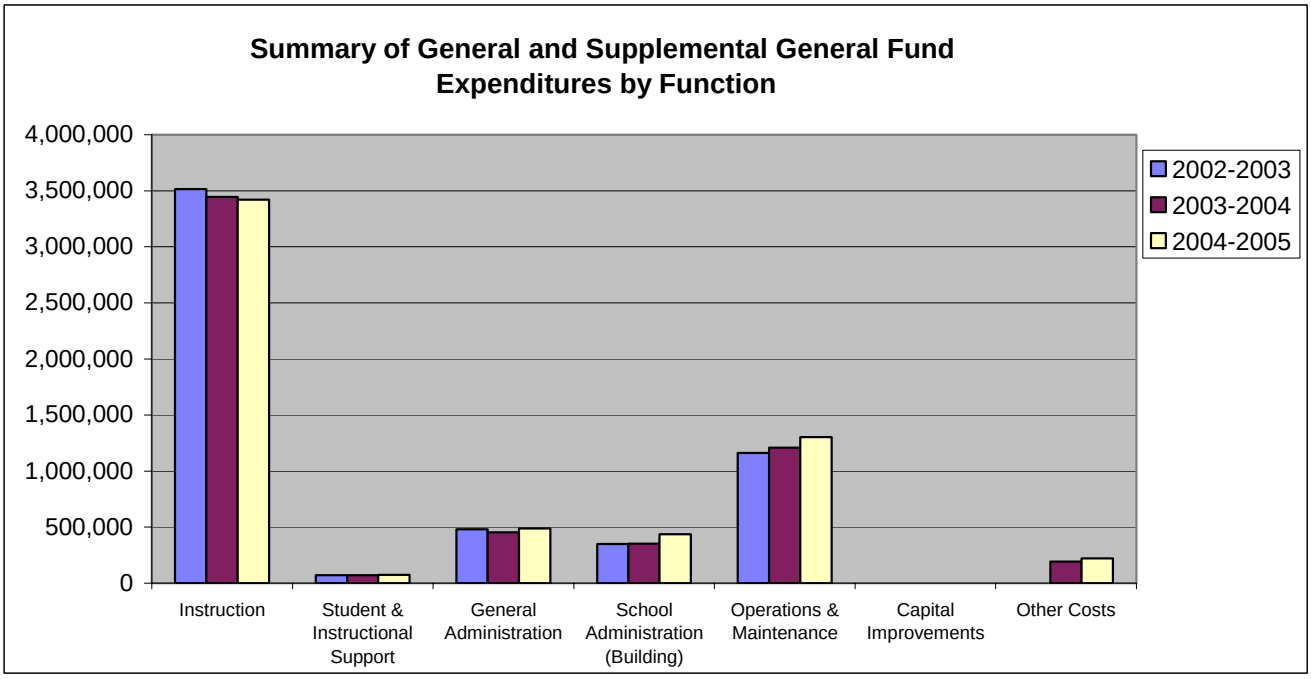
Further definition of what goes into each category:

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



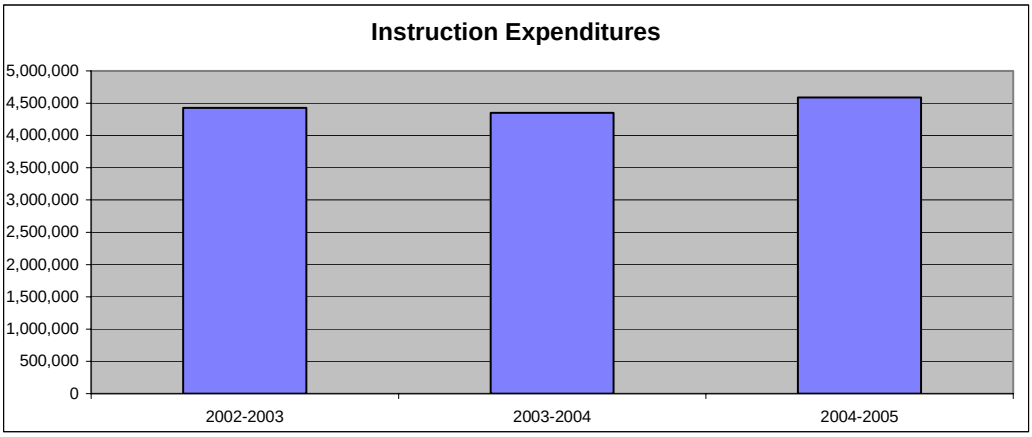
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,512,824	63%	3,444,653	60%	-2%	3,419,608	58%	-1%
Student & Instructional Support	72,300	1%	70,862	1%	-2%	74,675	1%	5%
General Administration	481,677	9%	454,222	8%	-6%	489,723	8%	8%
School Administration (Building)	350,974	6%	353,025	6%	1%	436,720	7%	24%
Operations & Maintenance	1,162,966	21%	1,208,986	21%	4%	1,301,895	22%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	191,411	3%	0%	222,800	4%	16%
Total Expenditures	5,580,741	100%	5,723,159	100%	3%	5,945,421	100%	4%
Amount per Pupil	$6,357		$6,626		4%	$6,929		5%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,199,128		3,407,936	7%		3,192,958	-6%
Federal Funds	170,243		192,686	13%		171,596	-11%
Supplemental General	313,696		36,717	-88%		226,650	517%
Bilingual Education	29,953		35,926	20%		33,222	-8%
Capital Outlay	0		1,396	0%		50,450	3514%
Driver Education	9,297		9,278	0%		18,000	94%
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	569,443		537,874	-6%		596,998	11%
Technology Education	0						
Transportation	0						
Vocational Education	125,222		128,493	3%		127,340	-1%
Gifts/Grants	9,942		0	-100%		1,450	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						172,812	
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	4,426,924		4,350,306	-2%		4,591,476	6%
Enrollment (FTE)*	877.9		863.8	-2%		858.0	-1%
Amount per Pupil	5,043		5,036	0%		5,351	6%
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	4,426,924		4,350,306	-2%		4,591,476	6%



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.

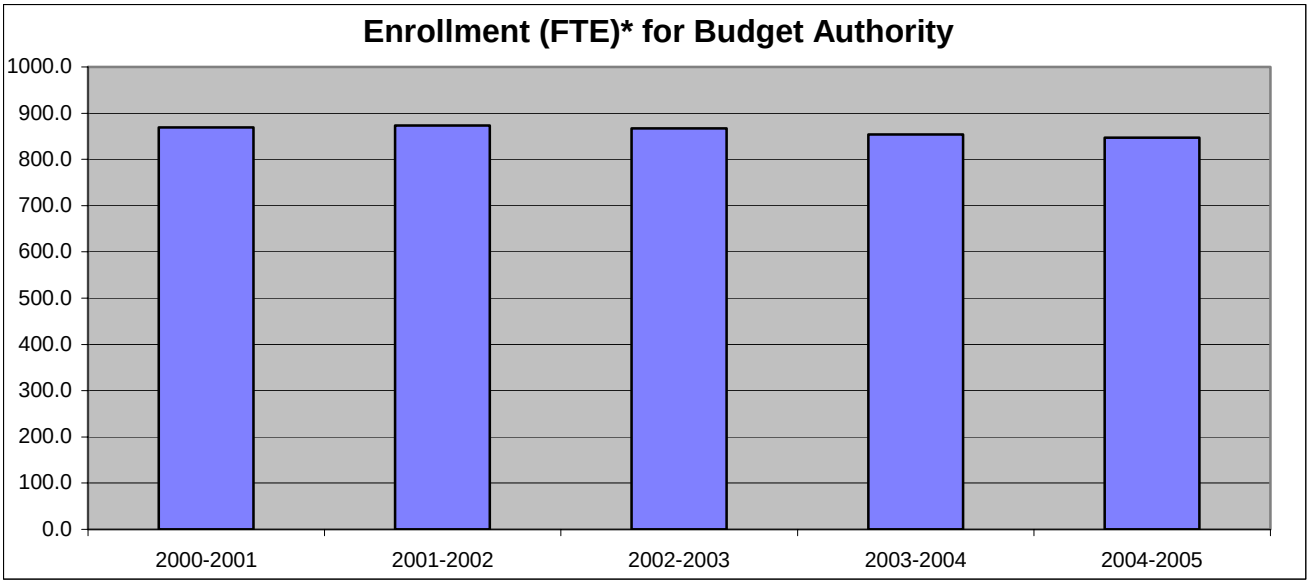
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

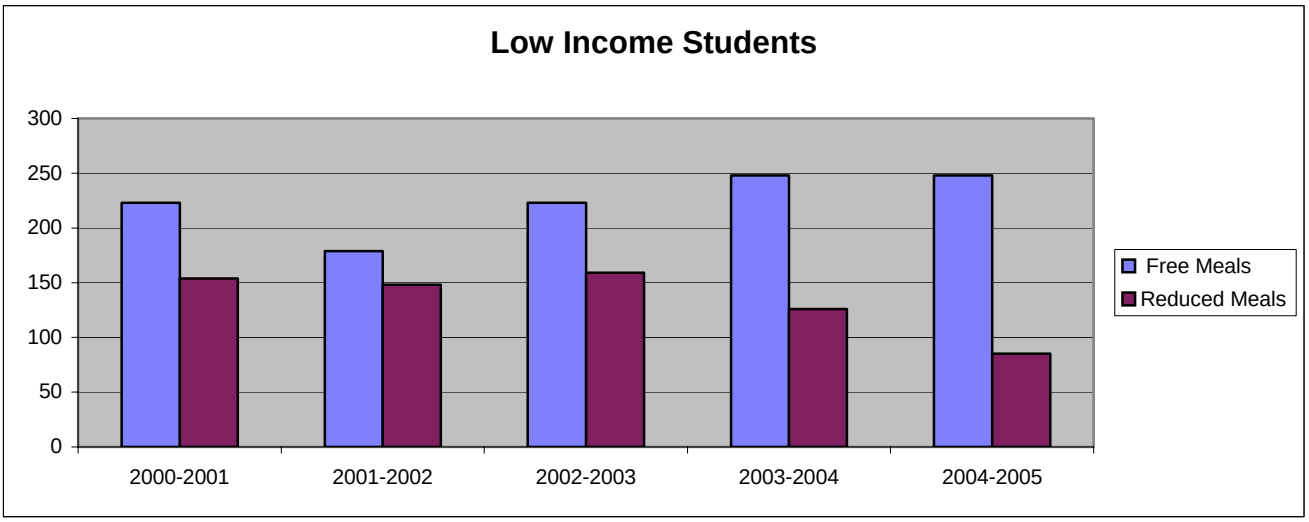
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,233,979	0	2,478,478	0		0	2,755,501
Supplemental General	1,239,218	540,922	0				698,296
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	33,222			0	0	33,222	0
Capital Outlay	2,386,450	2,481,290		0	0	0	507,858
Driver Training	18,000	30,575	5,040		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	404,075	66,252	4,614	140,005	47,520	11,161	134,523
Professional Development	30,940	25,479	0	0	5,461	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	604,998	512,854	0	0	0	353,393	0
Vocational Education	130,000			0	0	130,000	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	1,450	1,450					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	265,000	0	265,000				
Bond and Interest #1	1,190,636	1,123,515	0		0		1,571,895
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		12053					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	171,596	0	xxxxxxxxxxx	171,596	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	11,709,564	4,794,390	2,753,132	311,601	52,981	527,776	5,668,073
Less Transfers	527,776						
TOTAL Budget Expenditures	$11,181,788						

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)*	869.4	873.3	0%	866.9	-1%	854.3	-1%	847.0	-1%
Number of Students - Free Meals	223	179	-20%	223	25%	248	11%	248	0%
Number of Students - Reduced Meals	154	148	-4%	159	7%	126	-21%	85	-33%

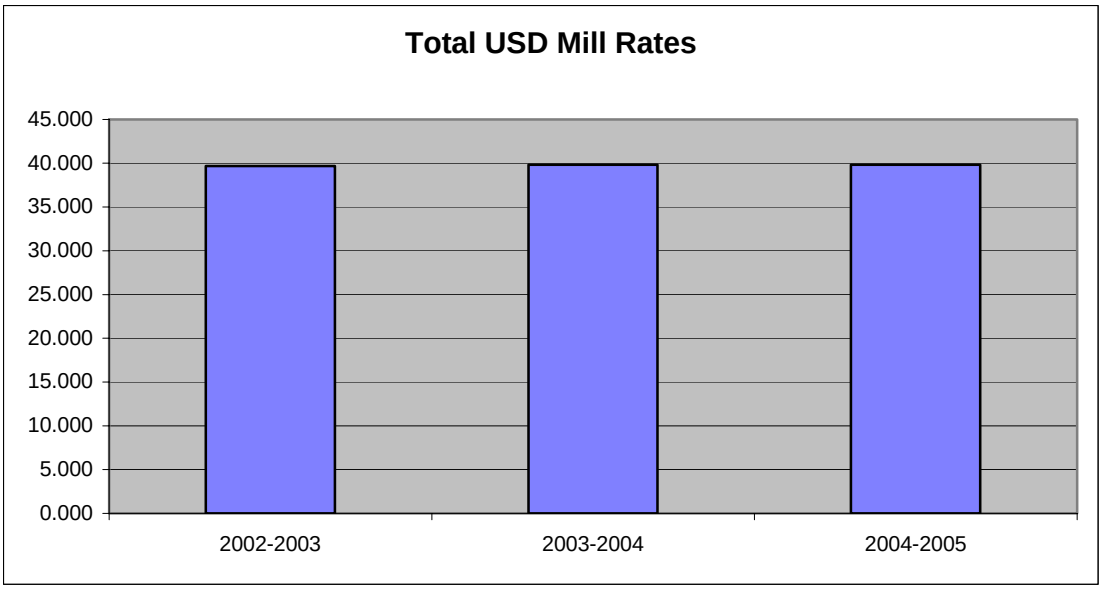




*FTE for state aid and budget authority purposes for general fund.

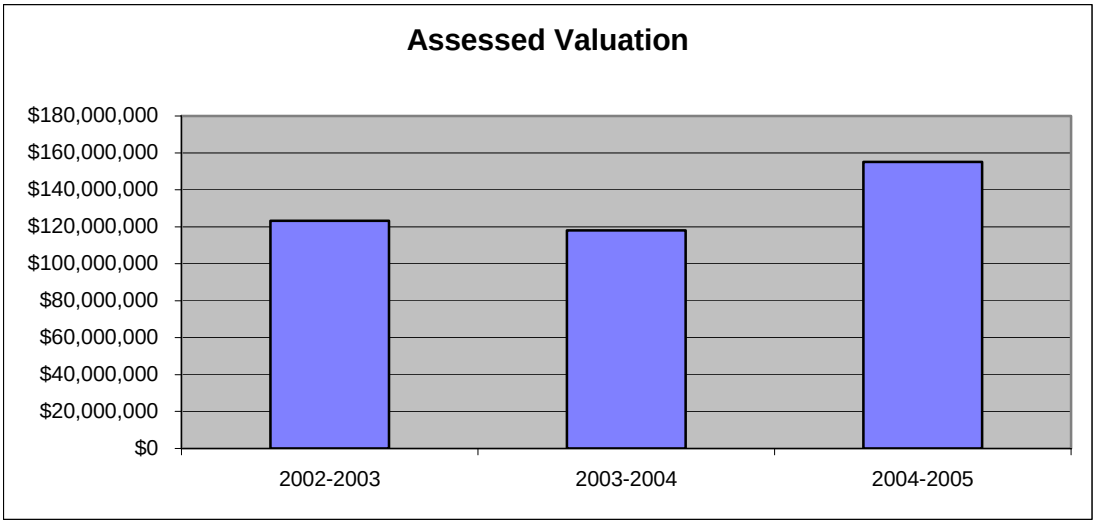
Miscellaneous Information
Mill Rates by Fund

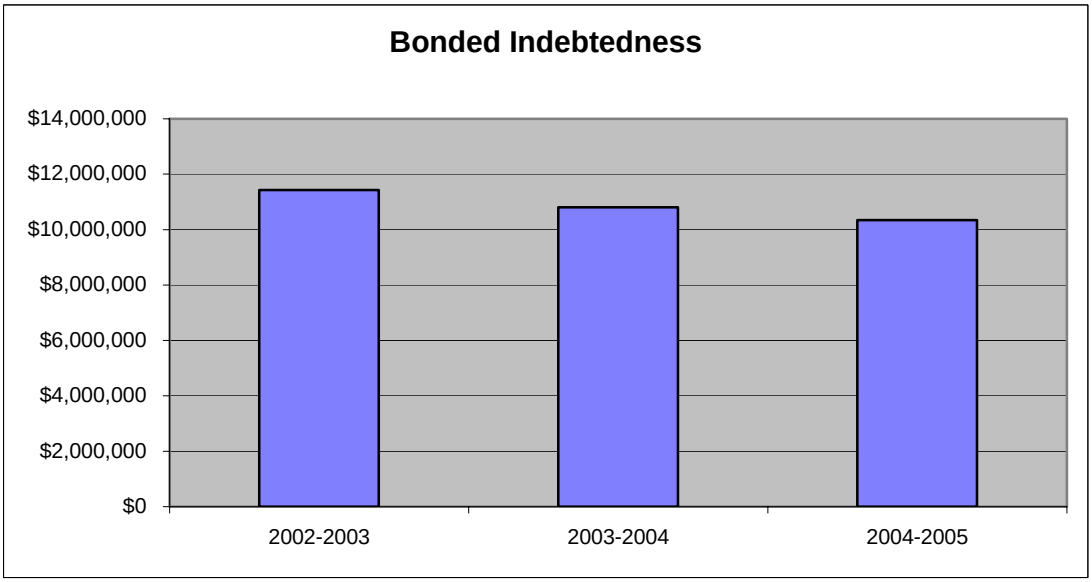
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	8.314	5.834	5.134
Adult Education	0.000	0.000	0.000
Capital Outlay	1.387	3.871	3.597
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.970	10.096	11.070
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	**39.671**	**39.801**	**39.801**
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	3.566	3.587	3.600
Recreation Commission Employee Benefit	0.693	0.677	0.560
TOTAL OTHER	**4.259**	**4.264**	**4.160**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$123,223,618	$117,954,371	$155,045,941
Bonded Indebtedness	11,430,000	10,800,000	10,345,000





USD# 363
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)	7.0	484,846	69,264	8.0	555,387	69,423	8.0	560,941	70,118
Teachers (Full Time)	68.5	2,854,249	41,668	68.9	2,946,882	42,770	68.9	2,976,351	43,198
Other Certified (Licensed) Personnel	1.0	36,002	36,002	1.0	37,322	37,322	1.0	37,695	37,695
Classified Personnel	49.3	1,156,878	23,466	50.0	1,040,461	20,809	50.0	1,050,866	21,017
Substitutes/Temporary Help	XXXXXXX	87,196	XXXXXXXXXXX	XXXXXXX	68,767	XXXXXXXXXXX	XXXXXXX	75,000	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