Budget at a Glance

2004 - 2005

Nickerson - South Hutchinson

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)

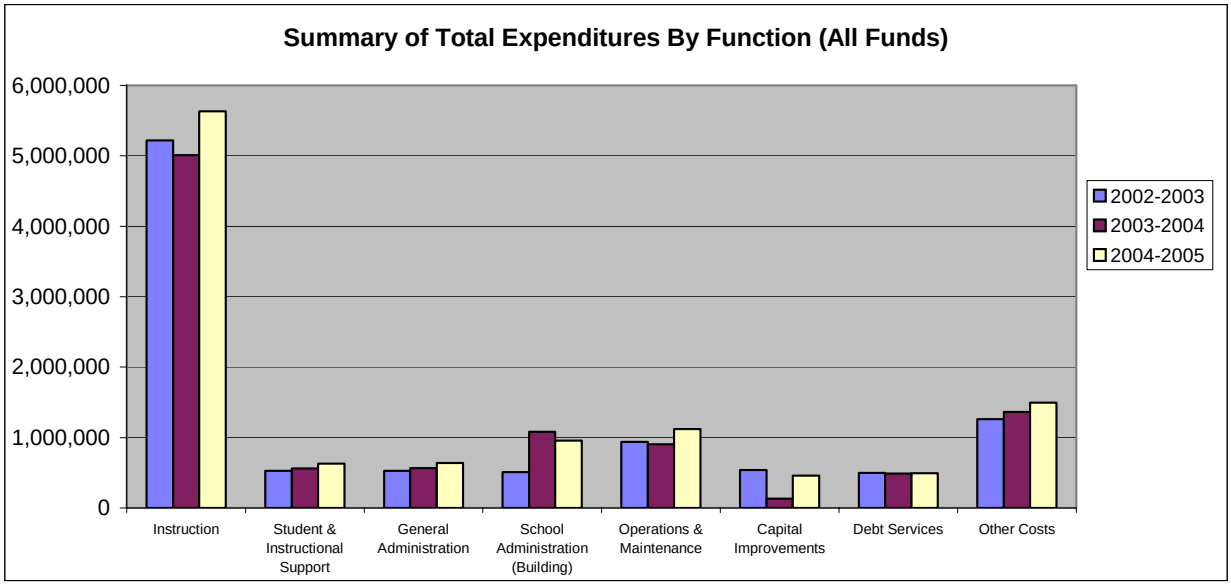
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,219,183	52%	5,008,131	50%	-4%	5,631,705	49%	12%
Student & Instructional Support	526,880	5%	563,045	6%	7%	629,275	6%	12%
General Administration	528,763	5%	567,328	6%	7%	638,650	6%	13%
School Administration (Building)	508,170	5%	1,081,869	11%	113%	957,500	8%	-11%
Operations & Maintenance	937,613	9%	904,395	9%	-4%	1,119,710	10%	24%
Capital Improvements	540,974	5%	133,948	1%	-75%	460,000	4%	243%
Debt Services	495,893	5%	491,593	5%	-1%	492,080	4%	0%
Other Costs	1,261,522	13%	1,363,854	13%	8%	1,497,238	13%	10%
Total Expenditures	10,018,998	100%	10,114,163	100%	1%	11,426,158	100%	13%
Amount per Pupil	$8,555		$8,528		0%	$10,257		20%

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.

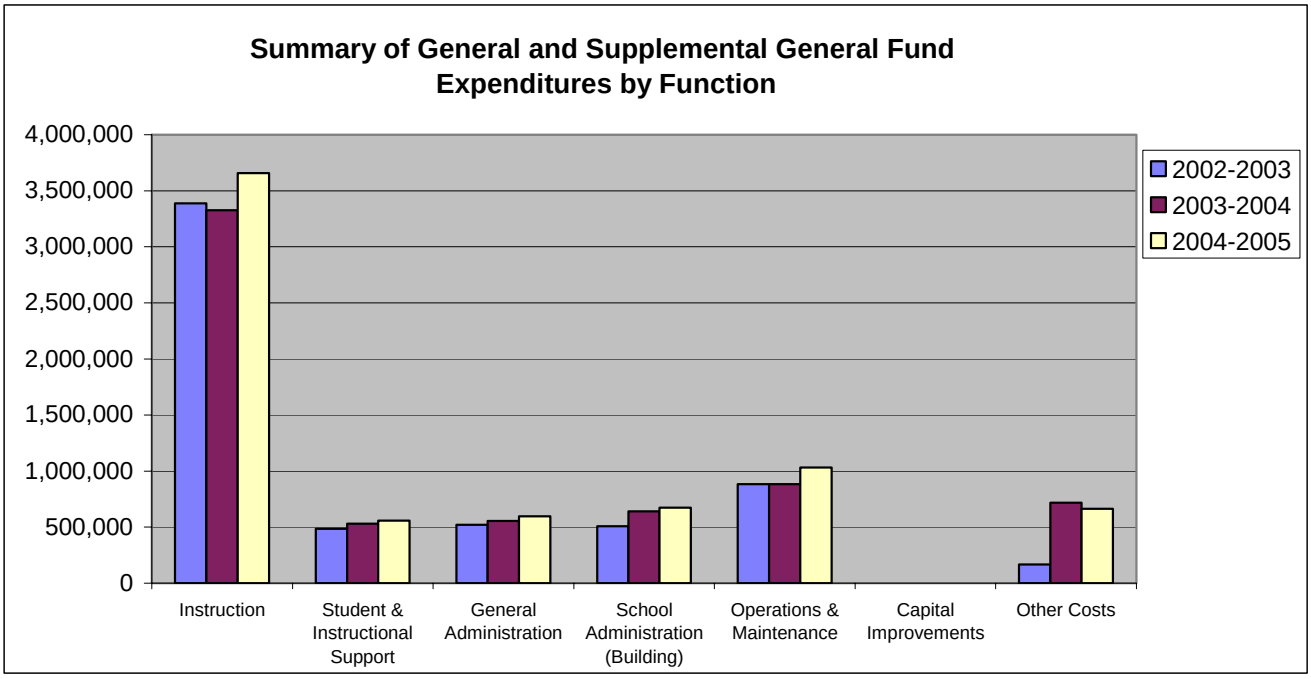
Further definition of what goes into each category:

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



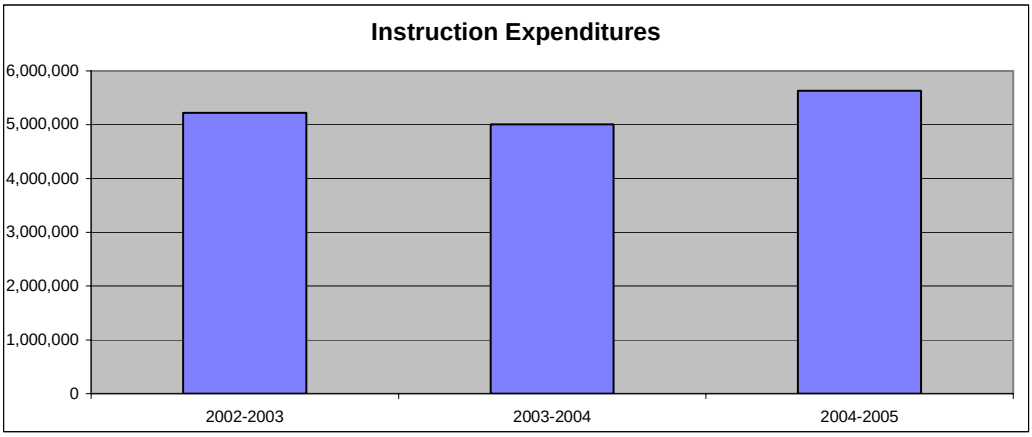
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,386,834	57%	3,325,553	50%	-2%	3,656,872	51%	10%
Student & Instructional Support	486,294	8%	531,669	8%	9%	557,850	8%	5%
General Administration	519,763	9%	555,563	8%	7%	597,050	8%	7%
School Administration (Building)	507,382	9%	642,646	10%	27%	674,500	9%	5%
Operations & Maintenance	882,288	15%	883,604	13%	0%	1,030,700	14%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	168,536	3%	717,551	11%	326%	664,514	9%	-7%
Total Expenditures	5,951,097	100%	6,656,586	100%	12%	7,181,486	100%	8%
Amount per Pupil	$5,082		$5,613		10%	$6,447		15%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,386,834		3,322,663	-2%		3,367,921	1%
Federal Funds	324,110		336,681	4%		344,500	2%
Supplemental General	0		2,890	0%		288,951	9898%
Bilingual Education	0		0	0%		5,408	0%
Capital Outlay	192,502		49,375	-74%		200,000	305%
Driver Education	16,591		13,559	-18%		20,150	49%
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	983,843		958,951	-3%		952,025	-1%
Technology Education	0						
Transportation	0						
Vocational Education	264,810		241,858	-9%		275,000	14%
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						177,750	
Contingency Reserve	0		0	0%			
Text Book & Student Material	50,493		82,154	63%			
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	5,219,183		5,008,131	-4%		5,631,705	12%
Enrollment (FTE)*	1,171.1		1,186.0	1%		1,114.0	-6%
Amount per Pupil	4,457		4,223	-5%		5,055	20%
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	5,219,183		5,008,131	-4%		5,631,705	12%



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.

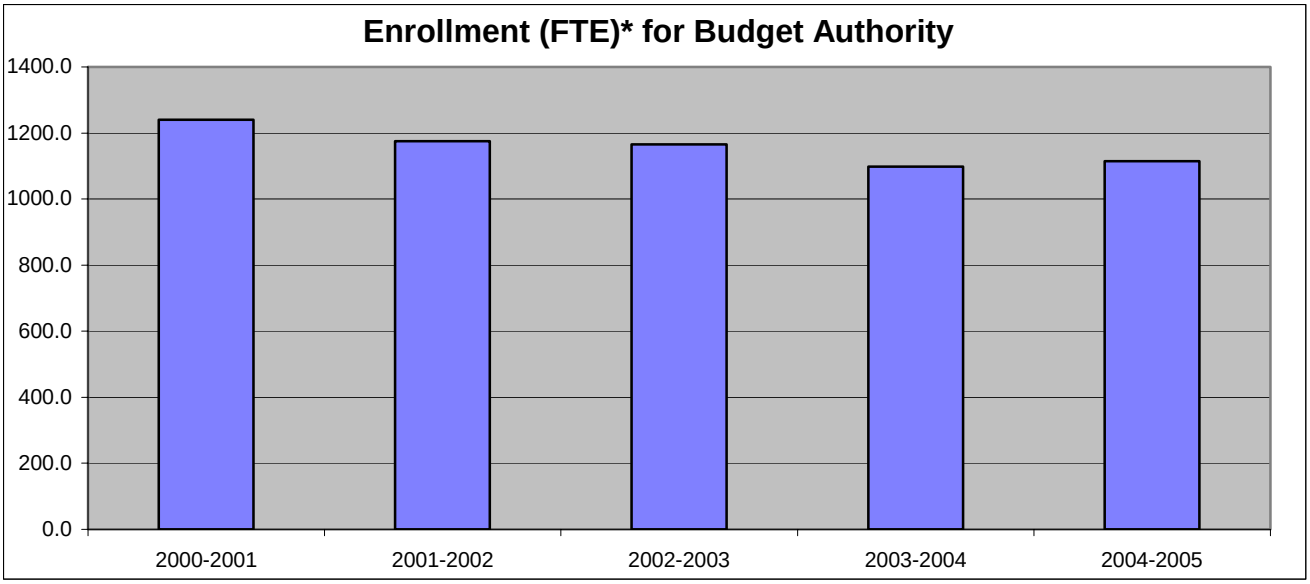
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

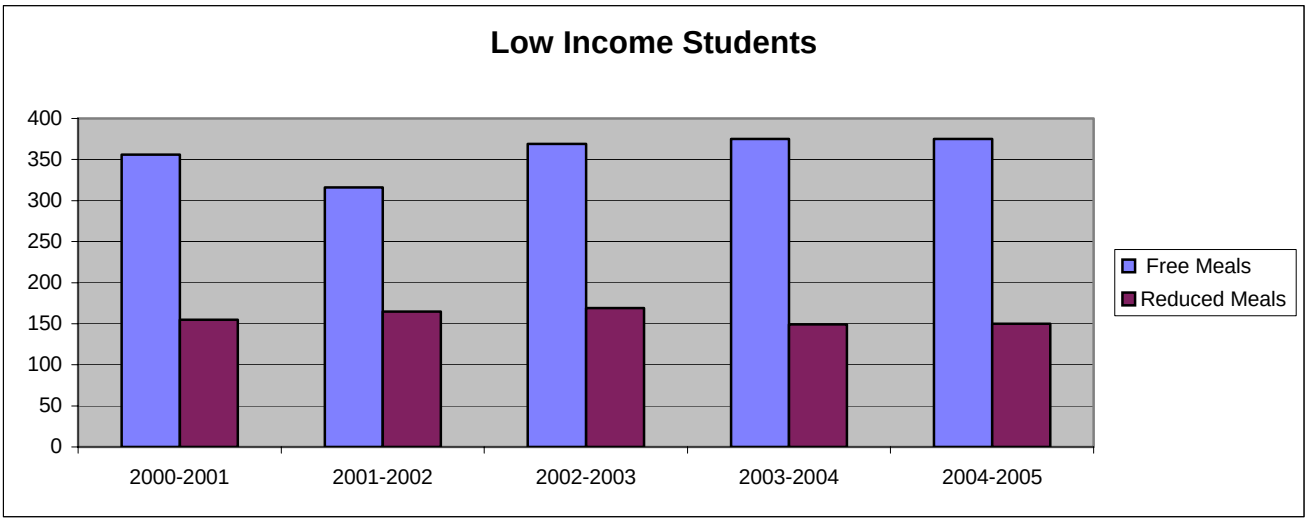
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,925,973	122	5,910,416	0		0	1,015,435
Supplemental General	1,538,951	122,174	271,933				1,144,844
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	5,408			0	0	5,408	0
Capital Outlay	1,150,000	1,413,128		0	40,000	0	150,841
Driver Training	53,400	52,708	8,400		0	0	10,000
Extraordinary School Program	0	0			0	0	0
Food Service	492,010	143,911	7,156	263,993	0	0	190,350
Professional Development	47,525	90,728	0	0	0	0	0
Parent Education Program	17,500	28,236	10,000	0	0	0	3,500
Summer School	0	0		0	0	0	0
Special Education	1,081,025	934,875	0	0	0	1,003,030	0
Vocational Education	275,000			0	0	275,000	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	281,224	0	281,224				
Bond and Interest #1	492,080	335,964	88,574		0		413,266
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	349,500	43,299	xxxxxxxxxxx	312,066	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	12,709,596	3,165,145	6,577,703	576,059	40,000	1,283,438	2,928,236
Less Transfers	1,283,438						
TOTAL Budget Expenditures	$11,426,158						

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)*	1,240.4	1,175.5	-5%	1,166.1	-1%	1,098.0	-6%	1,114.0	1%
Number of Students - Free Meals	356	316	-11%	369	17%	375	2%	375	0%
Number of Students - Reduced Meals	155	165	6%	169	2%	149	-12%	150	1%

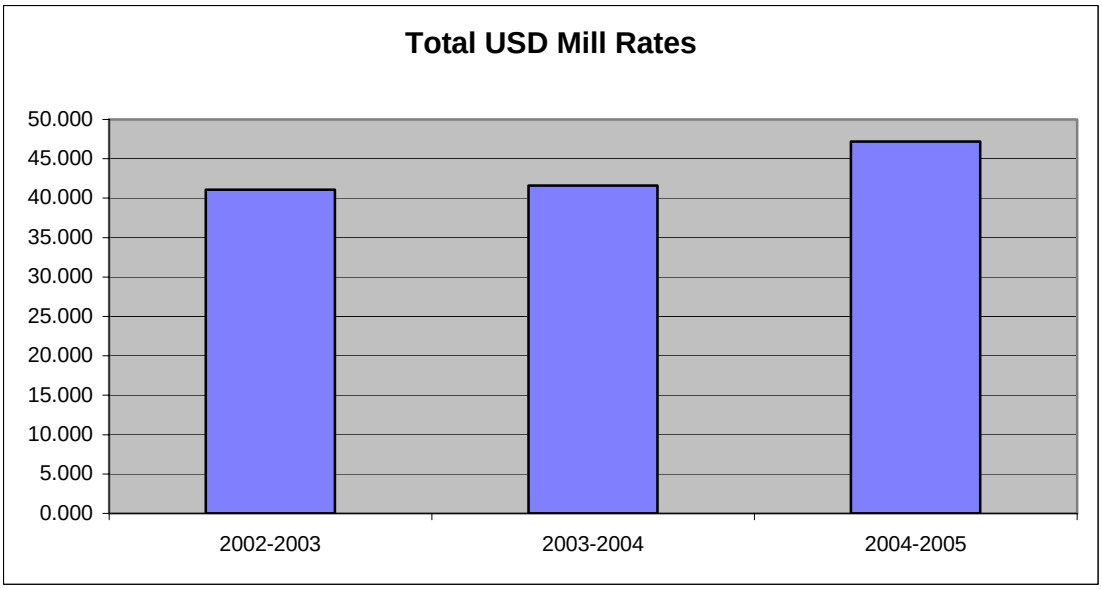




*FTE for state aid and budget authority purposes for general fund.

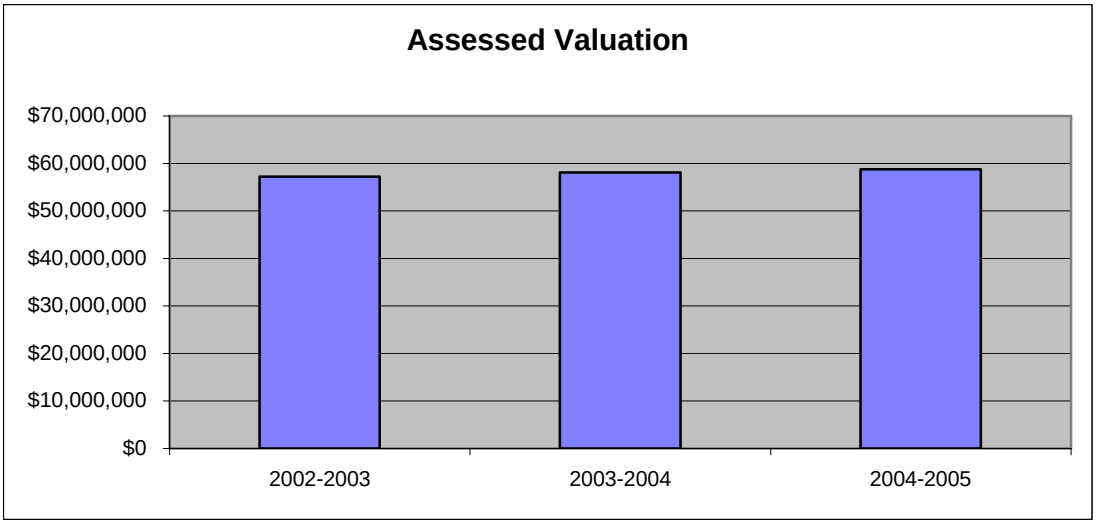
Miscellaneous Information
Mill Rates by Fund

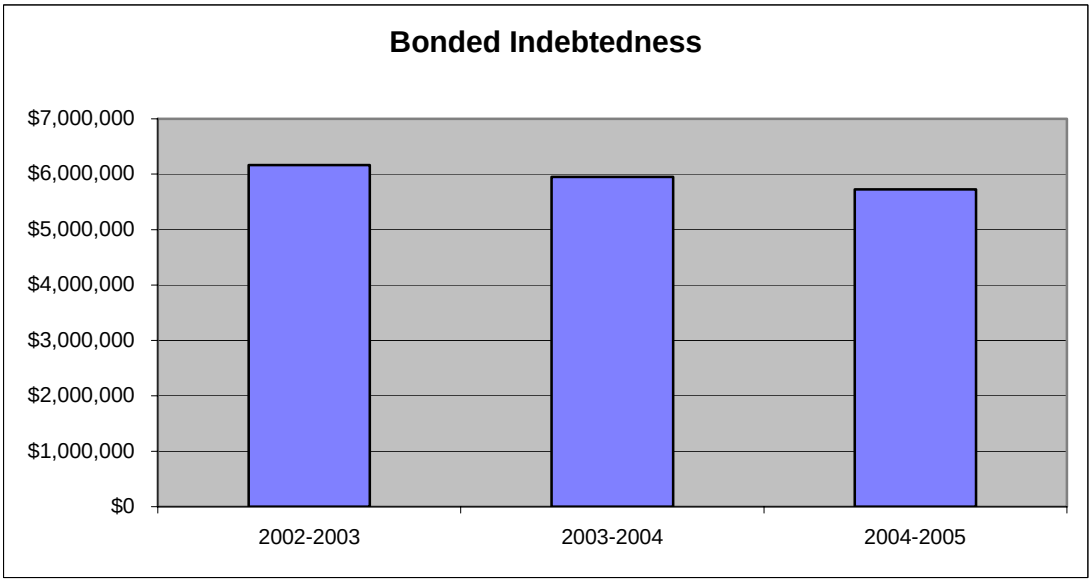
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.881	12.617	19.522
Adult Education	0.000	0.000	0.000
Capital Outlay	3.996	3.996	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.201	4.983	5.670
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	**41.078**	**41.596**	**47.192**
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	$57,179,361	$58,110,435	$58,790,798
Bonded Indebtedness	6,165,000	5,950,000	5,725,000





USD# 309
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)	10.0	613,529	61,353	11.0	695,853	63,259	11.0	695,853	63,259
Teachers (Full Time)	79.0	2,948,027	37,317	77.0	3,038,559	39,462	74.0	2,979,251	40,260
Other Certified (Licensed) Personnel	16.0	628,163	39,260	15.0	650,878	43,392	13.8	592,862	42,961
Classified Personnel	48.0	1,015,746	21,161	46.9	1,175,754	25,069	46.2	1,199,441	25,962
Substitutes/Temporary Help	XXXXXXX	126,207	XXXXXXXXXXX	XXXXXXX	106,808	XXXXXXXXXXX	XXXXXXX	110,000	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