Budget at a Glance

2003 - 2004

Humboldt Unified School District No. 258

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Summary of Total Expenditures By Function
(All Funds)

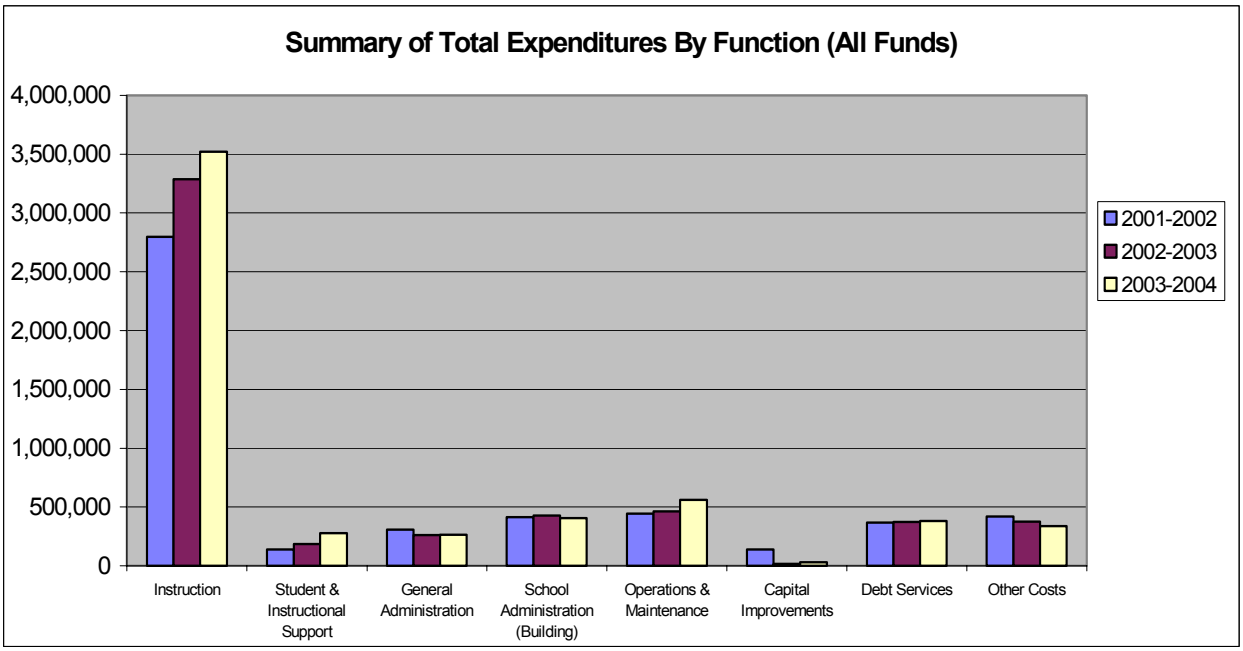
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,798,047	56%	3,287,477	61%	17%	3,518,745	61%	7%
Student & Instructional Support	140,075	3%	184,533	3%	32%	277,711	5%	50%
General Administration	308,796	6%	261,845	5%	-15%	265,244	5%	1%
School Administration (Building)	414,174	8%	427,056	8%	3%	404,408	7%	-5%
Operations & Maintenance	445,767	9%	462,970	9%	4%	560,641	10%	21%
Capital Improvements	138,900	3%	17,511	0%	-87%	30,400	1%	74%
Debt Services	366,666	7%	374,006	7%	2%	380,951	7%	2%
Other Costs	418,967	8%	377,353	7%	-10%	338,827	6%	-10%
Total Expenditures	5,031,392	100%	5,392,751	100%	7%	5,776,927	100%	7%

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.

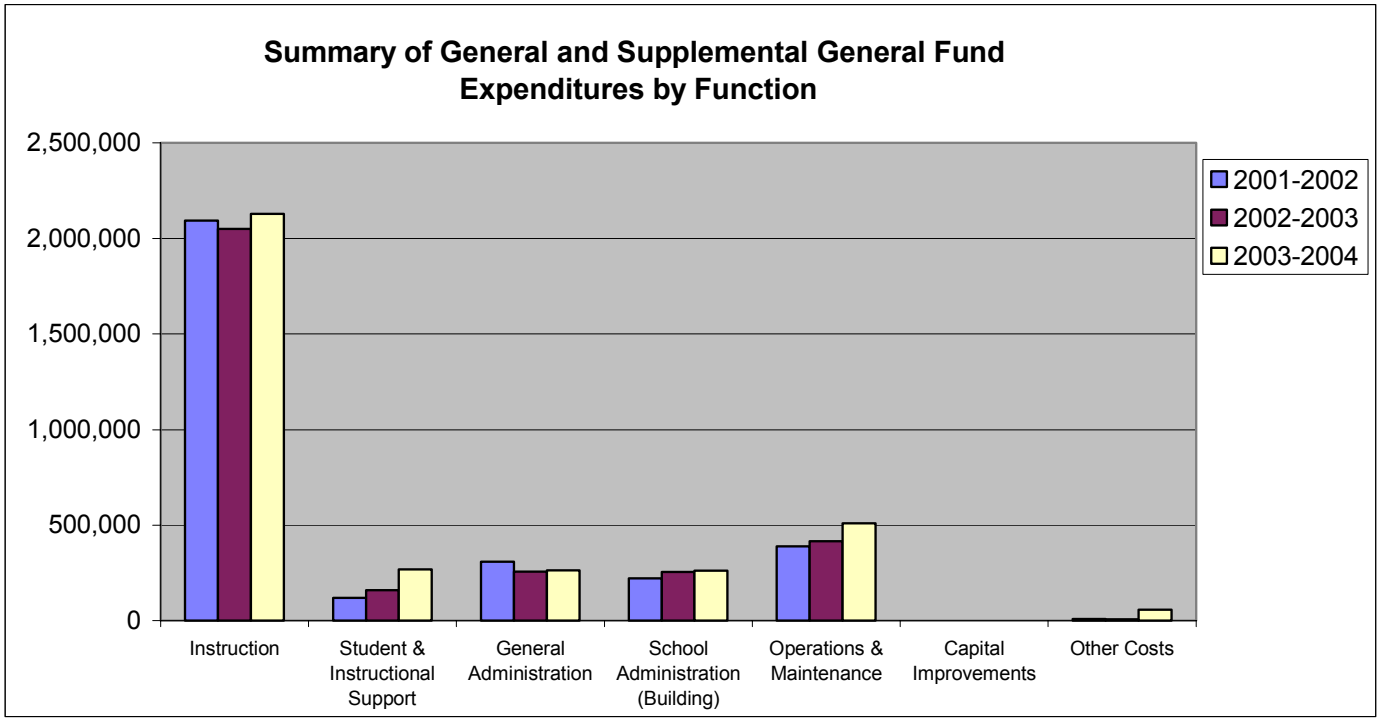
Further definition of what goes into each category:

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



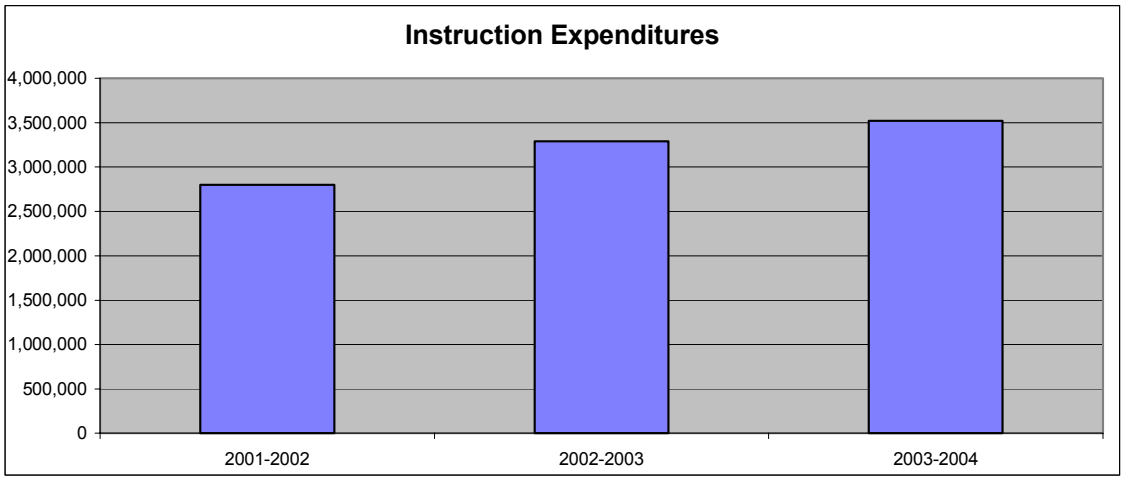
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,094,243	67%	2,049,439	65%	-2%	2,128,192	61%	4%
Student & Instructional Support	118,734	4%	160,400	5%	35%	267,732	8%	67%
General Administration	308,796	10%	255,630	8%	-17%	263,551	8%	3%
School Administration (Building)	222,423	7%	254,772	8%	15%	262,700	8%	3%
Operations & Maintenance	388,620	12%	415,883	13%	7%	508,800	15%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	9,572	0%	7,589	0%	-21%	56,436	2%	644%
Total Expenditures	3,142,388	100%	3,143,713	100%	0%	3,487,411	100%	11%
Amount per Pupil	$5,819		$5,448		-6%	$6,183		13%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,852,281		1,743,045	-6%		1,716,268	-2%
Federal Funds	200,778		323,139	61%		265,791	-18%
Supplemental General	241,962		306,394	27%		411,924	34%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	74,534		67,969	-9%		198,000	191%
Driver Education	3,839		3,875	1%		11,500	197%
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	154,319		555,948	260%		581,280	5%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	255,362		284,061	11%		330,595	16%
Gifts/Grants	0		0	0%		3,387	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%			
Contingency Reserve	8,466		0	-100%			
Text Book & Student Material	6,506		3,046	-53%			
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	2,798,047		3,287,477	17%		3,518,745	7%
Enrollment (FTE)*	540.0		577.0	7%		564.0	-2%
Amount per Pupil	5,182		5,698	10%		6,239	10%
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	2,798,047		3,287,477	17%		3,518,745	7%



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.

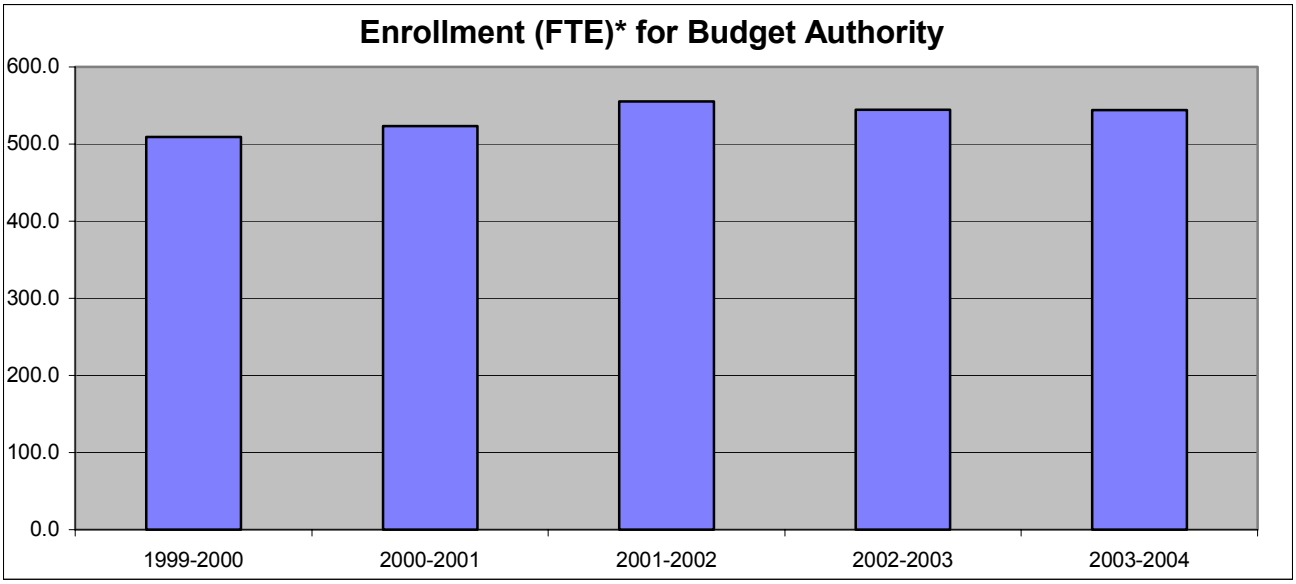
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

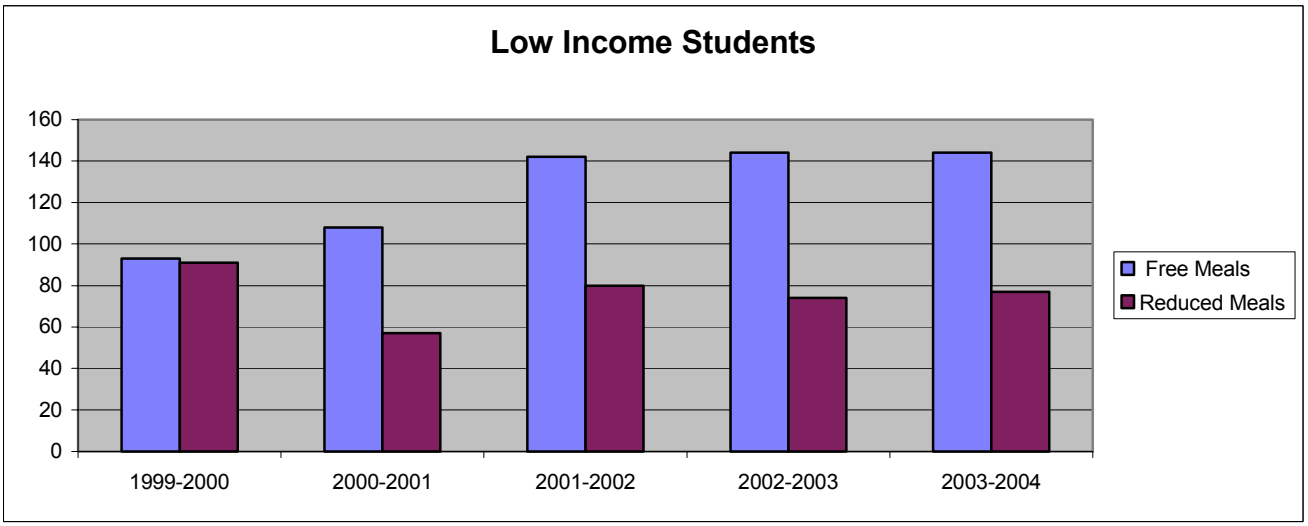
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,766,425	2,603	3,331,719	0		0	432,103
Supplemental General	698,000	9,285	302,234				386,481
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	278,400	229,809		0	13,000	0	35,591
Driver Training	12,000	1	1,800		0	9,500	699
Extraordinary School Program	0	0			0	0	0
Food Service	245,000	0	3,017	95,356	0	23,076	123,551
Professional Development	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	614,624	781	0	0	0	613,843	0
Vocational Education	330,595			0	0	330,595	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	3,387	3,387					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	380,951	164,654	125,714		0		324,689
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	424,559	-13,300	xxxxxxxxxxx	437,859	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,753,941	397,220	3,764,484	533,215	13,000	977,014	1,303,114
Less Transfers	977,014						
TOTAL Budget Expenditures	$5,776,927						

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)*	509.0	523.2	3%	555.0	6%	544.3	-2%	544.0	0%
Number of Students - Free Meals	93	108	16%	142	31%	144	1%	144	0%
Number of Students - Reduced Meals	91	57	-37%	80	40%	74	-8%	77	4%

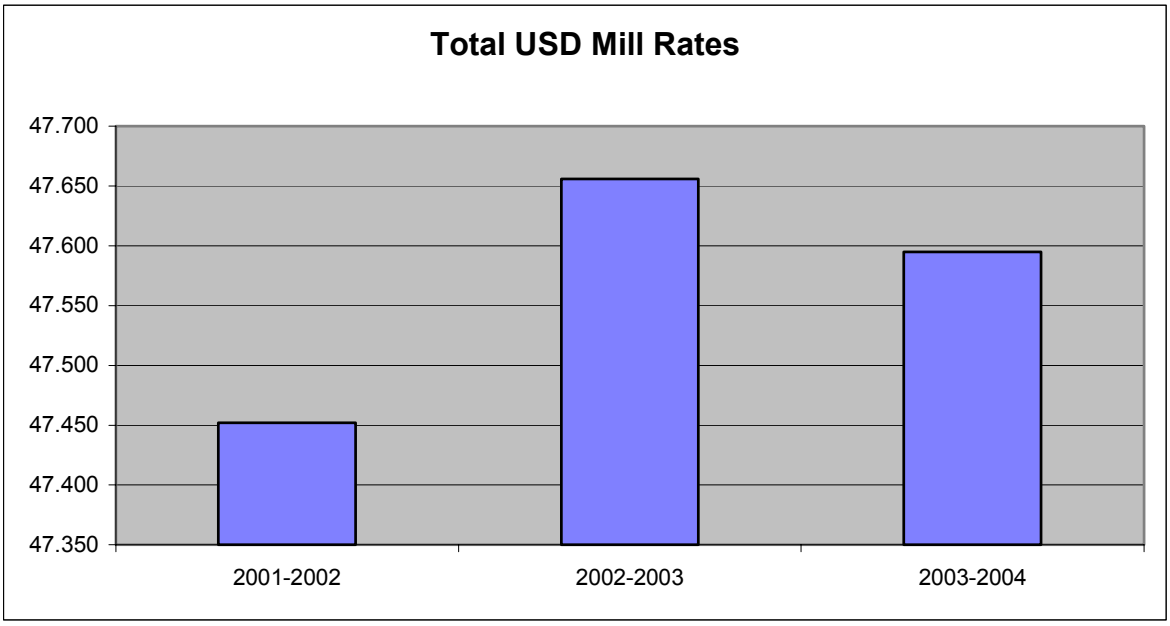




*FTE for state aid and budget authority purposes for general fund.

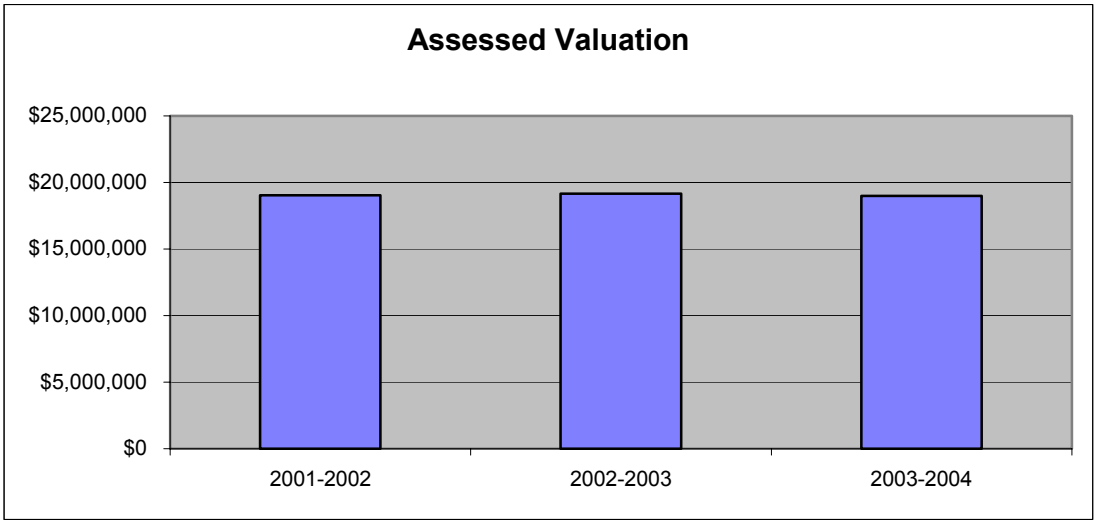
Miscellaneous Information
Mill Rates by Fund

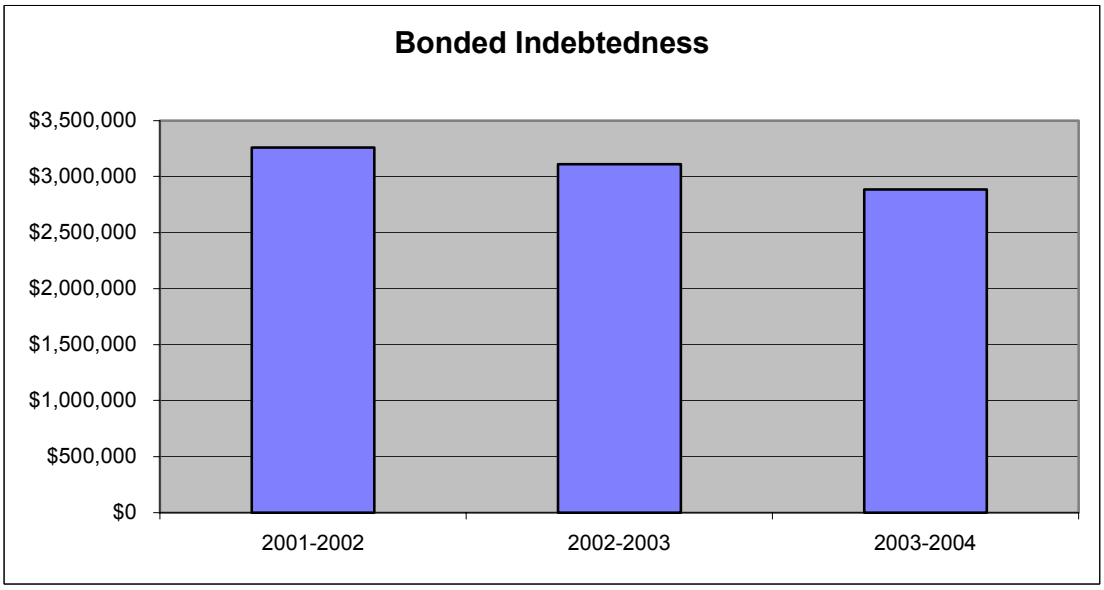
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	10.271	13.489	15.292
Adult Education	0.000	0.000	0.000
Capital Outlay	3.973	3.108	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.208	11.059	12.303
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	**47.452**	**47.656**	**47.595**
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	1.986	2.051	2.026
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.986**	**2.051**	**2.026**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$19,036,095	$19,152,870	$18,982,590
Bonded Indebtedness	3,259,881	3,111,436	2,885,211





USD# 258
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.5	209,670	59,906	3.5	214,912	61,403
Teachers (Full Time)	40.5	1,109,319	27,391	41.5	1,164,052	28,049
Other Certified (Licensed) Personnel	4.0	165,462	41,366	4.0	169,599	42,400
Classified Personnel	42.0	324,694	7,731	41.0	332,811	8,117
Substitutes/Temporary Help	XXXXX	40,487	XXXXXXXXXXX	XXXXX	40,000	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.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