Budget at a Glance

2004 - 2005

HOLTON

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)

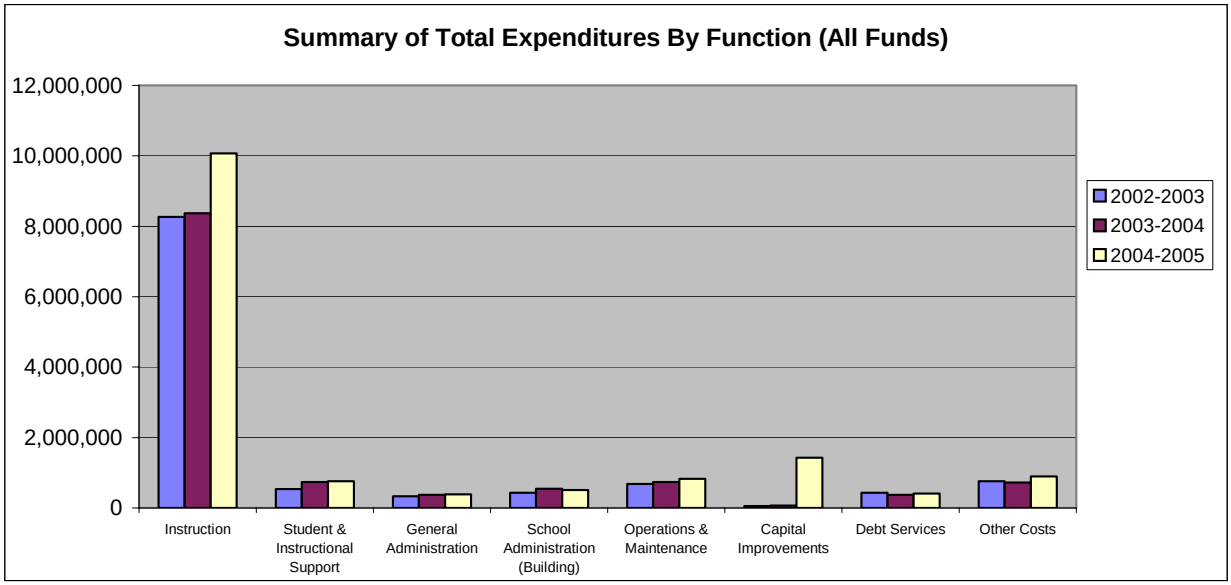
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	8,261,045	72%	8,372,075	70%	1%	10,069,940	66%	20%
Student & Instructional Support	538,953	5%	735,457	6%	36%	758,450	5%	3%
General Administration	333,686	3%	370,052	3%	11%	386,556	3%	4%
School Administration (Building)	430,357	4%	543,267	5%	26%	512,616	3%	-6%
Operations & Maintenance	686,098	6%	736,925	6%	7%	830,576	5%	13%
Capital Improvements	51,568	0%	66,013	1%	28%	1,431,366	9%	2068%
Debt Services	436,344	4%	368,754	3%	-15%	413,750	3%	12%
Other Costs	758,837	7%	723,641	6%	-5%	892,407	6%	23%
Total Expenditures	11,496,888	100%	11,916,184	100%	4%	15,295,661	100%	28%
Amount per Pupil	$10,121		$10,639		5%	$13,657		28%

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.

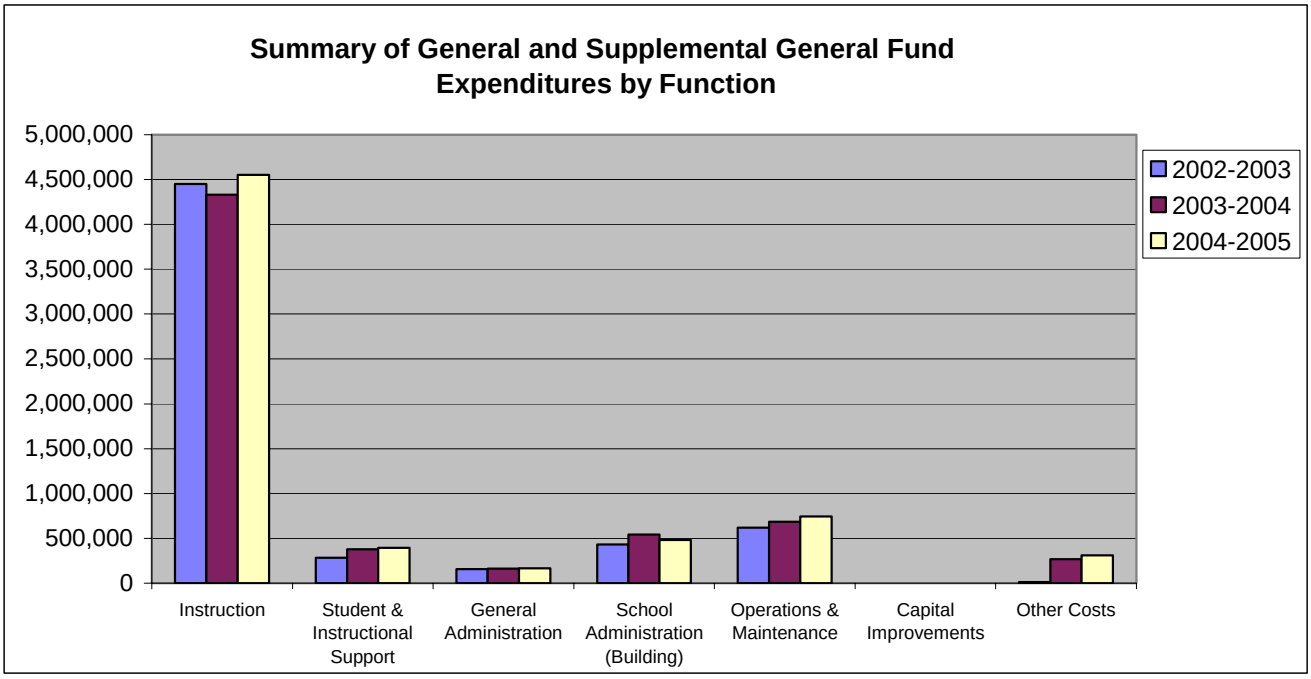
Further definition of what goes into each category:

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



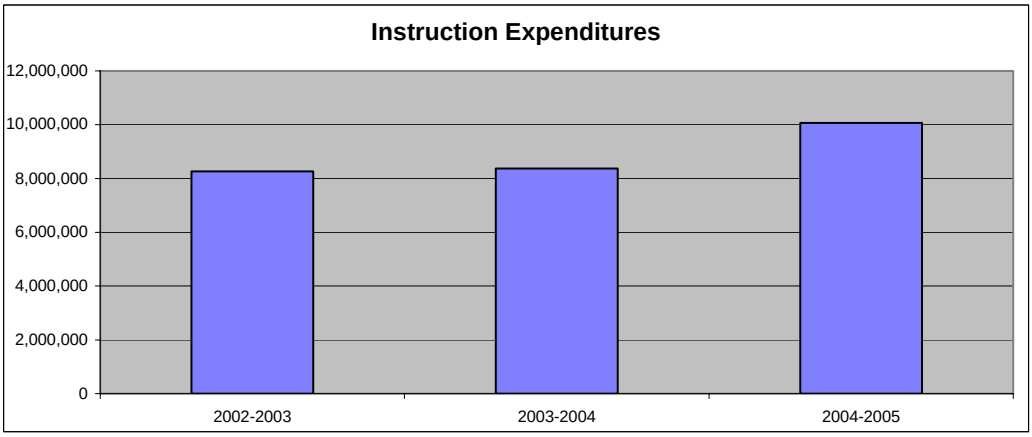
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,449,967	75%	4,329,392	68%	-3%	4,551,770	68%	5%
Student & Instructional Support	282,354	5%	377,858	6%	34%	394,750	6%	4%
General Administration	158,432	3%	162,779	3%	3%	166,530	3%	2%
School Administration (Building)	430,357	7%	543,267	9%	26%	479,880	7%	-12%
Operations & Maintenance	620,829	10%	684,731	11%	10%	743,450	11%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	12,947	0%	267,253	4%	1964%	311,700	5%	17%
Total Expenditures	5,954,886	100%	6,365,280	100%	7%	6,648,080	100%	4%
Amount per Pupil	$5,242		$5,683		8%	$5,936		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	4,010,113		3,524,632	-12%		3,824,134	8%
Federal Funds	291,552		300,233	3%		470,234	57%
Supplemental General	439,854		804,760	83%		727,636	-10%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	283,343		244,263	-14%		250,000	2%
Driver Education	6,340		5,206	-18%		11,980	130%
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	13,276		25,763	94%		47,639	85%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	152,000		142,822	-6%		309,000	116%
Gifts/Grants	0		47,279	0%		0	-100%
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						308,222	
Contingency Reserve	0		0	0%			
Text Book & Student Material	44,257		67,844	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	5,240,735		5,162,802	-1%		5,948,845	15%
Enrollment (FTE)*	1,136.0		1,120.0	-1%		1,120.0	0%
Amount per Pupil	4,613		4,610	0%		5,311	15%
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	3,020,310		3,209,273	6%		4,121,095	28%
TOTAL	8,261,045		8,372,075	1%		10,069,940	20%



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.

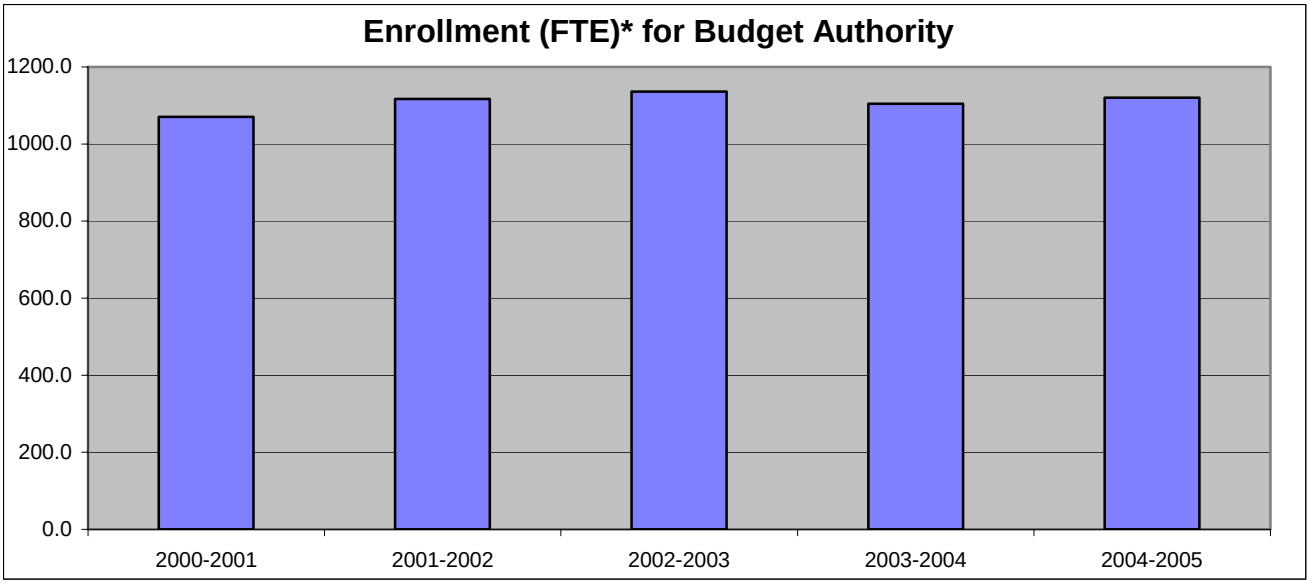
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

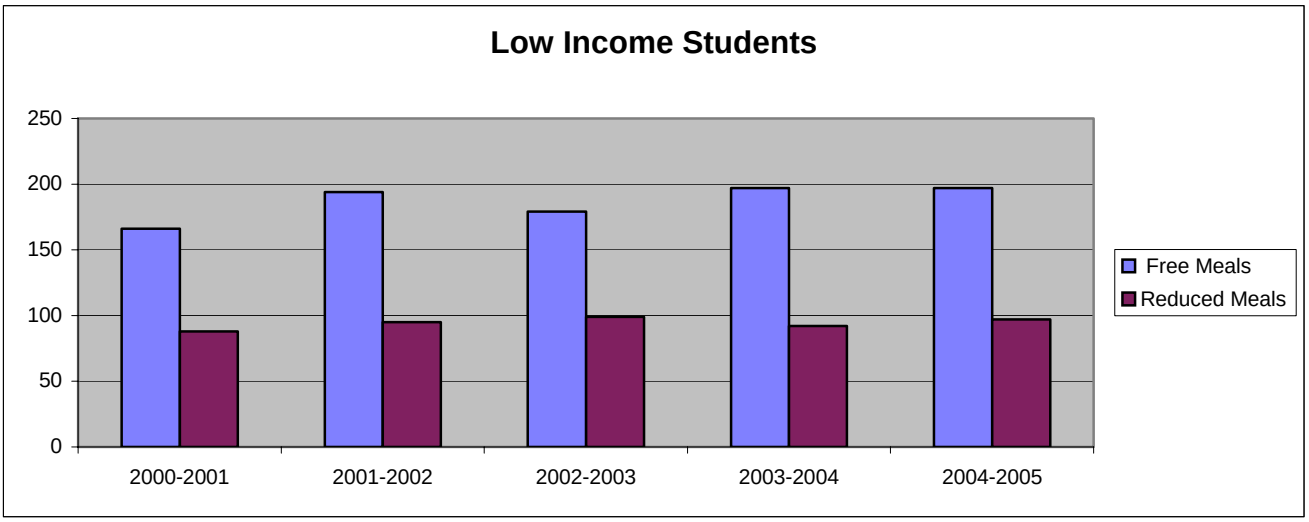
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,605,344	0	6,074,538	0		0	530,806
Supplemental General	1,651,336	38,580	914,345				698,411
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	1,681,366	1,458,120		0	40,000	0	361,309
Driver Training	18,296	10,936	3,360		0	4,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	474,981	99,478	6,233	148,545	0	50,000	170,725
Professional Development	80,000	30,000	0	0	0	50,000	0
Parent Education Program	18,100	7,500	0	0	0	10,600	0
Summer School	47,639	22,639		0	0	25,000	0
Special Education	1,274,249	144,249	0	0	0	1,130,000	0
Vocational Education	309,000			0	0	309,000	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	103,766	2,566					101,200
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	399,971	0	399,971				
Bond and Interest #1	413,750	474,601	173,765		0		219,377
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	4608444	622,139	0	829,808	0	1,148,449	2,008,048
Federal Funds	470,234	16,104	xxxxxxxxxxx	454,715	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	18,156,476	2,926,912	7,572,212	1,433,068	40,000	2,727,049	4,089,876
Less Transfers	2,727,049						
TOTAL Budget Expenditures	$15,429,427						

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)*	1,070.9	1,116.7	4%	1,136.0	2%	1,104.7	-3%	1,120.0	1%
Number of Students - Free Meals	166	194	17%	179	-8%	197	10%	197	0%
Number of Students - Reduced Meals	88	95	8%	99	4%	92	-7%	97	5%

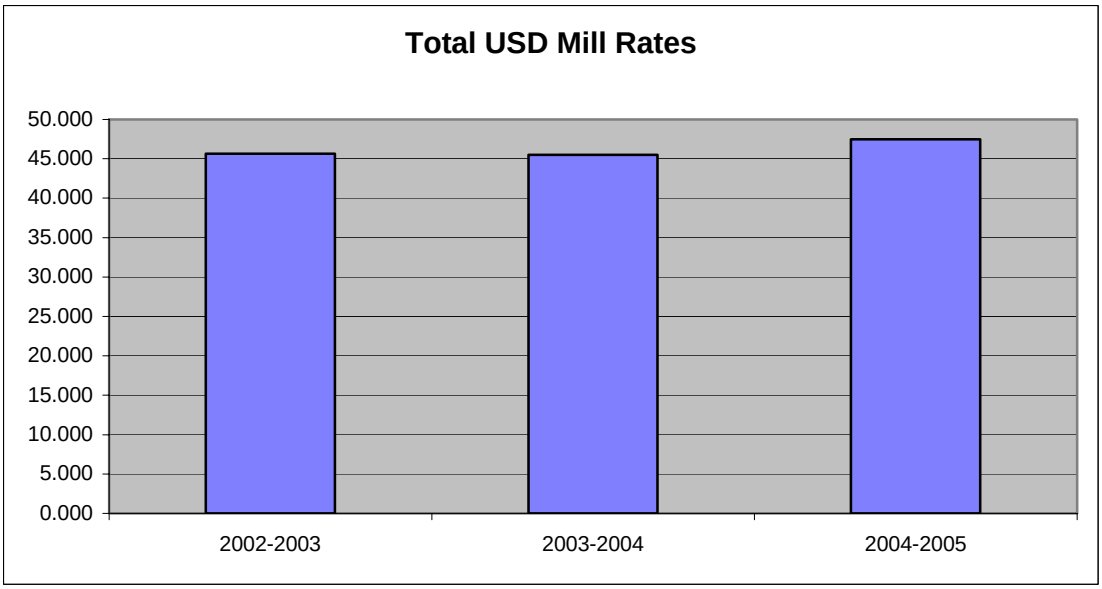




*FTE for state aid and budget authority purposes for general fund.

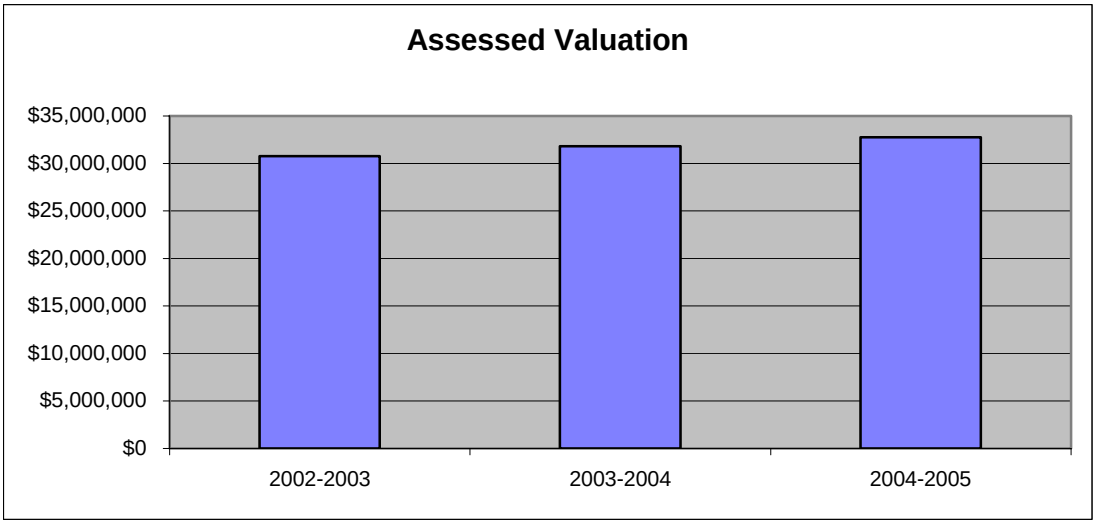
Miscellaneous Information
Mill Rates by Fund

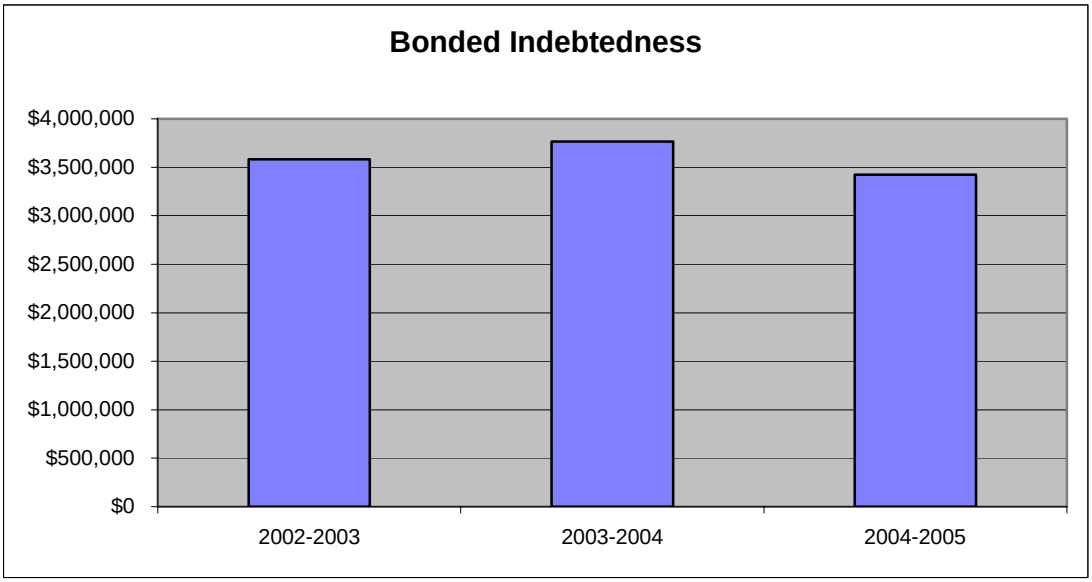
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.484	15.568	20.474
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	3.233	1.250
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	7.167	6.708	5.766
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	**45.646**	**45.509**	**47.490**
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	$30,771,748	$31,801,567	$32,732,706
Bonded Indebtedness	3,580,000	3,764,612	3,423,817





USD# 336
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	8.0	505,099	63,137	9.0	587,279	65,253	9.0	600,165	66,685
Teachers (Full Time)	103.0	3,683,701	35,764	105.0	3,844,608	36,615	105.0	4,004,837	38,141
Other Certified (Licensed) Personnel	19.0	698,819	36,780	19.0	729,403	38,390	19.0	748,207	39,379
Classified Personnel	146.0	1,634,923	11,198	142.0	1,775,133	12,501	144.0	1,857,327	12,898
Substitutes/Temporary Help	XXXXXXX	113,505	XXXXXXXXXXX	XXXXXXX	125,221	XXXXXXXXXXX	XXXXXXX	135,000	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