Budget Profile
2004-2005

Shawnee Mission School District

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2004-2005 Budget General Information
USD #: 512

Introduction

The Shawnee Mission School District is the largest of the six Johnson County school districts with a 2003-04 enrollment of more than 29,000. It occupies about 72 square miles in suburban Johnson County and has a national reputation for educational excellence that is fostered by the community's dedication to its schools. For the 2004-05 school year, students will enter our 37 elementary, 7 middle schools and 5 high schools. In addition to the school buildings, six support facilities exist to provide operational and educational services.

The school district offers a number of innovative programs and strong academic focus for students in grades K-12, including an alternative education program to meet the needs of secondary students who are not successful in the traditional school setting. The student-teacher ratio in grades K-6 for 2003 was 17.3; in grades 7-12, the ratio was 19.3. Our 3,625 teachers, administrators and classified staff help create a positive learning environment where students consistently score above the state and national average on standardized tests. Shawnee Mission schools have a graduation rate of more than 90 percent.

Board Members

Position 1, North Area	Susan Metsker
Position 2, East Area	Donna Bysfield
Position 3, South Area	Gerry Ray
Position 4, West Area	Craig K. Denny, PhD
Position 5, Northwest Area	Gregg Amos
Position 6, At Large	Cynthia Neighbor
Position 7, At Large	Larry Winn III

Key Staff

Superintendent: Dr. Marjorie P. Kaplan
Deputy Superintendent for Operations: Robert DiPierro
Associate Superintendent Elementary Education: Bill Frick
Associate Superintendent Secondary Education: Dr. Gene Johnson
Associate Superintendent Educational Services: Cyndee Anderson
Manager of Budget and Finance: Tim Rooney
Director of Curriculum and Instruction: Betsy Degen
Manager of Human Resources: Dr. Joy Torgerson
Manager of Operations and Maintenance: Bruce Kracl
Manager of Information Services: Richard Cavallaro

The District's Accomplishments and Challenges

Accomplishments:

Test scores: For the 2002-03 school year, students taking the ACT earned a composite score of 23.6, while students taking the SAT earned 597 on the math portion and 596 on the verbal. For the 2003-04 school year, third-graders taking the ITBS scored at the 97th percentile and sixth-graders scored at the 90th percentile. Eighth-grade students taking the ITED scored at the 93th percentile, and twelfth-graders scored at the 84th percentile.

Graduation rates: For the 2002-03 school year, the graduation rate for the Shawnee Mission School District was 91.6 percent.

Honors and Accomplishments:

- Thirty-nine students were named National Merit Finalists
- Four seniors earned a perfect score on either the ACT or SAT
- Twenty-four students were named Governor's Scholars
- 102 students were named AP scholars
- One student was named Kansas PTA Outstanding Student of the Year
- One teacher was named Kansas History Teacher of the Year
- One student won a gold medal in the SkillsUSA/VICA national competition

Challenges:

The greatest challenge facing the Shawnee Mission School District is school funding. The state of Kansas funds schools on a per pupil basis. Shawnee Mission is a mature district with few areas of new growth remaining, and it is experiencing declining enrollment which equates to a reduction in funding. Although funding for education was discussed in the 2004 legislative session, so far no action has been taken that will solve the current funding crisis.

To continue to offer the high level of educational programs and to attract and retain quality teachers, the Shawnee Mission School District is working with local legislators and community members to find a solution to the funding problems. Nearly 90 percent of school districts in Kansas spend more per pupil than does Shawnee Mission, and declining enrollment has caused considerable strain on the district's budget which must meet increasing expenses regardless of trends in enrollment. The district will continue to look for improvements to state financing of education that will allow for equal educational opportunities for all students in Kansas while providing suitable funding for public schools as required by the state constitution.

Budget Considerations for 2004-05

In developing the 2004-05 budget, the following significant issues and considerations impacted the final budget.

- A decrease of 529.6 full time equivalent students.
- The base state aid per pupil will remain at $3,863.
- A decrease in the special education reimbursement rate from $19,420 to $18,500.
- An additional $5.8 million in resources will be available for operations due to the sales tax grant.
- A salary increase of 1% for all salary schedules, except certified. At this time, certified schedules are at the 03-04 salaries pending ratification of the NEA contract.
- A decrease of 25.8 certified staff and 4.76 administrative/classified staff. Teacher staffing is within the current staffing guidelines.
- An increase in the district's share of health insurance of $30 per month per participating employee.

Budget Development Process

The normal budget development process in Shawnee Mission spans eleven months. The following chart shows some of the key budget tasks that are performed each year.

Budget requests made by departments.	October
Projected enrollment finalized.	October
Tentative revenue projections made. Accurate revenue estimates cannot be made until the legislature completes its work in May.	December
Cabinet reviews and adjusts preliminary budget.	December
Negotiations for teacher salary and benefits begin.	February
Staffing allocations made.	February
Preliminary quotes are received for health insurance benefits and rates.	April
Workshop is held with board and public to review capital and debt retirement funds.	April
Agreements are finalized for other large expenditures (e.g. other lines of insurance, student transportation, etc.).	May
Workshop is held with board and public to review all other funds.	May
Budget hearing notice published in newspaper.	July
Public hearing on budget.	August
Board adopts budget.	August
Budget certified to county and state.	August

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

   The 2004-05 expenditure budget is expected to increase by 12% above the 2003-04 actual.

   The state created a new fund called KPERS Special Retirement Contribution. It's a flow through fund, where the state sends us our state match contribution and the district sends it right back. Therefore, the district has to show it as budgeted. This added $8,467,560 to the 2004-05 budget.

   Capital improvements increased by 101%. This is due to the planned reconstruction of the Ray Marsh elementary school site. General administration increased 44%. This is due to the new fund, Special Liability Expense. The state codes the entire fund to this function, approximately $1.2 million. In addition, debt service increased to support the approved $184 million bond issuance. The line item labeled "other cost" increased by 28%. The increase was primarily due to $3 million contingency amount in the capital outlay fund to cover potential inflationary increases. In addition, a contingency of $625,000 was added to the special education fund for the potential increase in special education reimbursement cost. Food service position vacancies and fallout add another $1.9 million. During the 2003-04 school year, several positions were unfilled and therefore had no actual cost associated with them. The budget for 2004-05 includes a cost associated with those positions.

   The operating budget increased by $2.3 million or 1.27%. This reflects the net effect of the following:

   - 1% increase for all staff, except those on the certified schedule.
   - Increased cost for all lines of insurance, including health insurance.
   - Increased cost for student transportation.
   - Closing of Somerset elementary school.

2. Summary of General Fund Expenditures by Function

   Operating expenditures can be charged to the general or supplemental general fund. It is sometimes necessary to change the fund where certain expenditures are charged. Therefore, explanation of changes will be discussed in the summary of General and Supplemental General funds.

3. Summary of Supplemental General Fund Expenditures by Function

   Operating expenditures can be charged to the general or supplemental general fund. It is sometimes necessary to change the fund where certain expenditures are charged. Therefore, explanation of changes will be discussed in the summary of General and Supplemental General funds.

4. Summary of General and Supplemental General Fund Expenditures by Function

   General administration shows a 12% decrease mainly due to legal fees. In 2004-05, some legal fees were reclassified to the Special Liability Expense Fund. Operations and

maintenance increased 6% due to utilities. Utilities were lower in 2003-04 since some utility charges were applied to the sales tax grant in that year.

5. Summary of Special Education Fund by Function

   The special education fund increased $1.7 million. A contingency of $625,000 was added to the special education fund for the potential increase in special education reimbursement cost. The remaining increase was due to 1% salary increase for non-certified staff, 3% increase in transportation cost and position vacancies.

6. Instruction Expenditures (1000)

   Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, other locations such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Also, it may be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or clerks, which assist in the instructional process.

   Instructional expenditures increased by 4%. This is primarily due to the new state required fund for KPERS retirement adding $5,986,565.

7. Student and Instructional Support Expenditures (2100 & 2200)

   Support services provide administrative, technical and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

   2100-Activities designed to assess and improve the well being of students and to supplement the teaching process. These include social workers, counselors, nurses, psychology, speech pathology, and audiology.

   2200-Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These include librarian staff, media services, and staff development.

   The increase of 5% is primarily due to the new state required fund for KPERS retirement adding $779,015 and gifts and grants increasing $119,000.

8. General Administration Expenditures (2300)

   Activities concerned with establishing and administering policy for operating the district. These include the Board of Education budget, election services, legal services, superintendent, associate superintendents, and their staff.

   The majority of the increase is the establishment of the new fund Special Liability Expense Fund.

9. School Administration Expenditures (2400)

Activities concerned with overall administrative responsibility for a school. These include the principals, associate principals and their staff.

The school administration cost increased 6%. This is primarily due to the 1% pay increase and the new state required fund for KPERS retirement added $499,586.

10. Operations and Maintenance Expenditures (2600)

Activities concerned with keeping the physical plant open, comfortable, and safe for use. Also, keeping the grounds, buildings, and equipment in effective working condition and state of repair. These would include maintenance, custodial, grounds, utilities, and security.

The 7% increase is mainly due to a decrease in the items that offset utility cost. This would include indirect cost and sales tax ($731,000). In addition, gas was increased $177,000. A new state required fund for KPERS retirement added $618,132.

11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

Other cost are activities concerned with paying, transporting, exchanging, and maintaining goods for the district.

2500-Activities concerned with fiscal services, budget services, payroll, purchasing, warehouse, printing, and internal audit.

2700-Activities concerned with student transportation.

2800-Activities which support each of the other instructional and supporting services programs. These include communication staff, data processing services, and testing services.

3000-Activities concerned with food service operation.

The 28% increase in other costs was primarily due to $3 million contingency amount in the capital outlay fund to cover potential inflationary increases and position vacancies in food service. In addition, a contingency of $625,000 was added to the special education fund for the potential increase in special education reimbursement cost. A new state required fund for KPERS retirement added $541,924.

12. Capital Improvements (4000)

Activities concerned with acquiring land and building; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

The reason for the increase is the construction ($9.4 million) of a new elementary building on the Ray Marsh site and furnishings ($750,000).

13. Debt Services (5000)

This fund is used to redeem the district's outstanding general obligation bonds and accumulated interest.

The increase is due to the first installment on the $184 million bond issue.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

Under the school finance act, the general and supplemental general fund balances ($10.7 million) will be the first source of funds used to support the budgetary limit for 2004-05. These balances occur due to the tax accelerator. The state changed the timing for the distribution of taxes from July to June.

For operational purposes, the district has $10.2 million of balances that are retained in the special education fund. By adjusting the amount of transfers to various funds, these balances become available for any operating purpose. Additionally, the district retains $5.6 million in a contingency reserve fund for unanticipated expenditure increases or revenue shortfalls.

The balances ($4.6 million) in federal funds, drivers training, extraordinary school, food service, summer school, gifts, special liability, and special assessment are restricted for those purposes and cannot be transferred into operations.

The capital outlay fund balance of $13.6 million is due to the tax accelerator and also includes approximately $8 million that is reserved for the construction of the Ray Marsh elementary school.

The $11.9 million balance in the debt service fund is used to make payment to bond issuers for the October installment.

15. Reserve Funds Unencumbered Cash Balance

The district self-insures its workers compensation risk. The district must maintain a balance to pay for the cost of ongoing claims. These costs include medical treatments, hospitalization and indemnity payments for reported claims and reserves for claims that may have incurred, but are not yet reported.

16. Other Information - FTE

As the bar chart depicts, FTE for budget authority has steadily decreased. This decrease coupled with no increase in the base state aid per pupil, results in a decrease in general and supplemental general fund budget authority.

17. Miscellaneous Information Mill Rates by Fund

The mill rate is expected to be 42.655 for 2004-05. This is up 4.881 mills from the 2003-04 school year and is about the same as was assessed in the 2002-03 year (42.238). The 4.881 mills will cost the owner of a $200,000 house an annual amount of $112.26.

The major changes in the mill rate are as follows:
1) Capital Outlay increased 3.752 generating an $8.5 million cash balance. The cash balance is necessary so the district can complete projects during the summer months. The district's first significant tax collection of the fiscal year does not occur until Jannuary.

2) Special Liability Expense increased 0.791. This fund was started in 2004-05. It allows the district to reduce expenditures for liability costs from the operating funds and pay them from this tax support fund.
3) Bond and Interest increased 2.000 mills to support the $184 million bond issue.

18. Other Information – Assessed Valuation and Bonded Indebtedness

Assessed valuation increased 3%. Bond indebtedness increased as an additional $184 million bond issuance was approved.

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: 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.

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

Summary of Total Expenditures By Function
(All Funds)

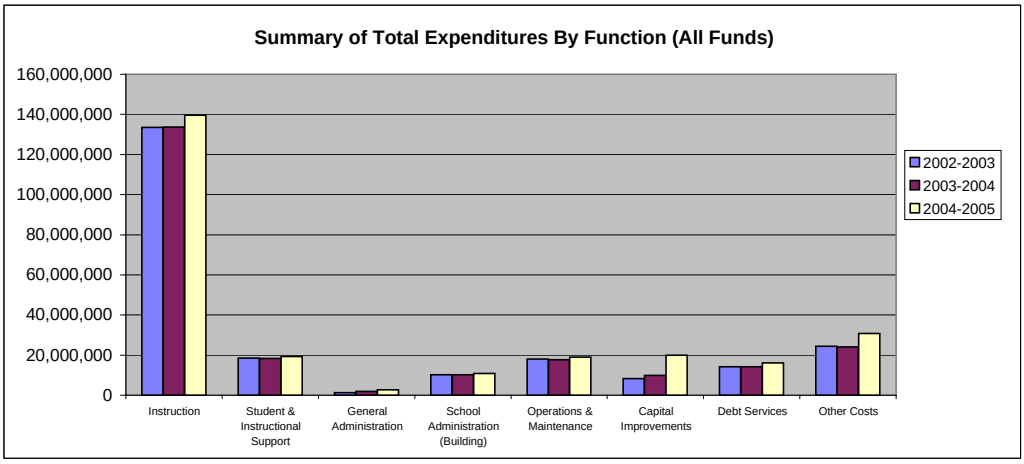
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	133,545,697	58%	133,637,622	58%	0%	139,544,766	54%	4%
Student & Instructional Support	18,447,732	8%	18,274,568	8%	-1%	19,242,251	7%	5%
General Administration	1,311,684	1%	1,940,080	1%	48%	2,784,235	1%	44%
School Administration (Building)	10,165,980	4%	10,247,366	4%	1%	10,855,343	4%	6%
Operations & Maintenance	18,053,109	8%	17,702,466	8%	-2%	18,910,452	7%	7%
Capital Improvements	8,305,561	4%	9,902,820	4%	19%	19,900,321	8%	101%
Debt Services	14,161,083	6%	14,153,878	6%	0%	16,090,765	6%	14%
Other Costs	24,454,074	11%	24,112,919	10%	-1%	30,837,638	12%	28%
Total Expenditures	228,444,920	100%	229,971,719	100%	1%	258,165,771	100%	12%
Amount per Pupil	$7,950		$8,150		3%	$9,324		14%

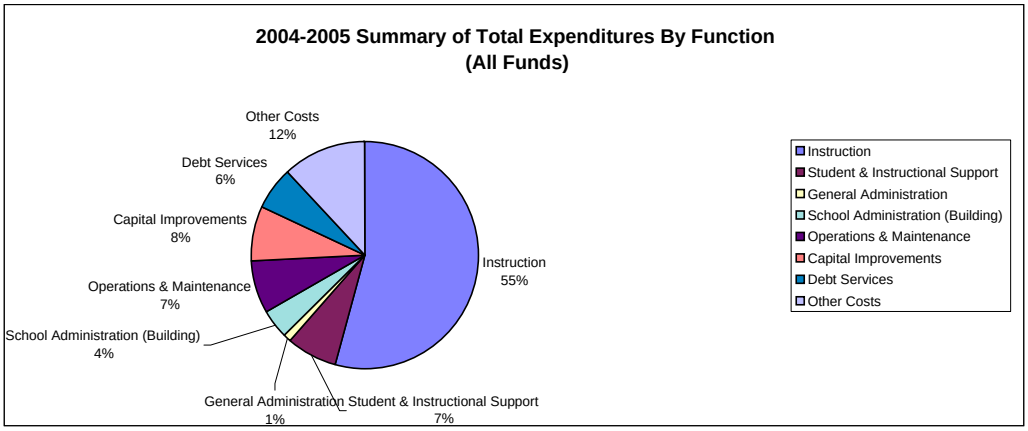
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & 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

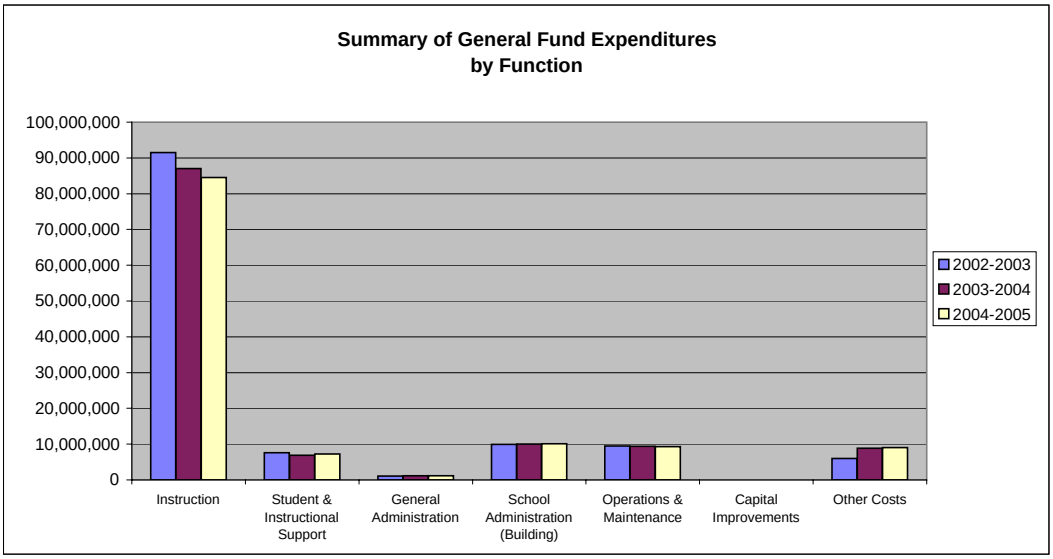


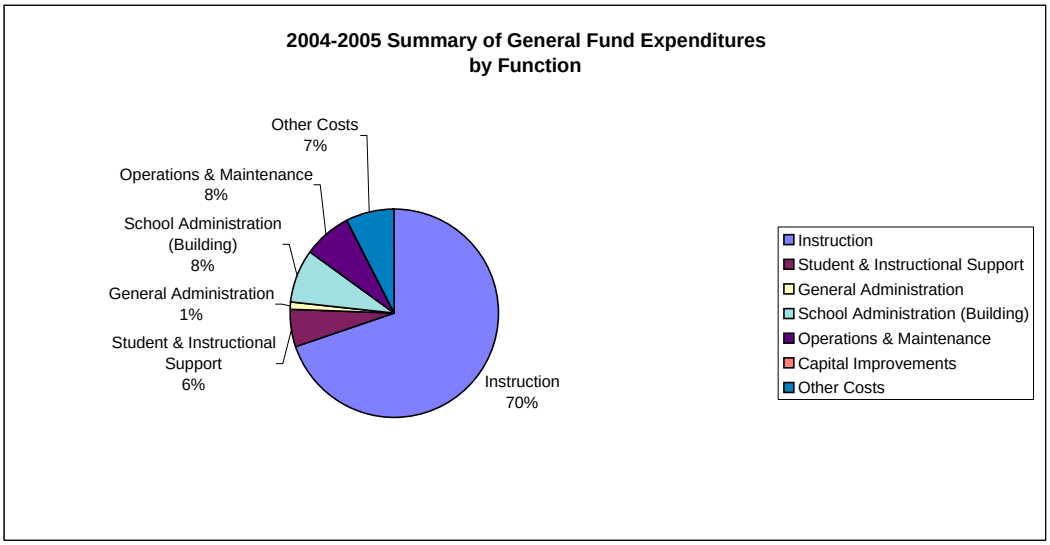


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	91,502,047	73%	87,070,586	71%	-5%	84,540,361	70%	-3%
Student & Instructional Support	7,564,403	6%	6,927,240	6%	-8%	7,230,222	6%	4%
General Administration	1,070,336	1%	1,129,338	1%	6%	1,168,228	1%	3%
School Administration (Building)	9,925,679	8%	9,995,609	8%	1%	10,078,474	8%	1%
Operations & Maintenance	9,438,471	8%	9,357,643	8%	-1%	9,297,811	8%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,957,430	5%	8,871,864	7%	49%	9,067,704	7%	2%
Total Expenditures	125,458,366	100%	123,352,280	100%	-2%	121,382,800	100%	-2%
Amount per Pupil	$4,366		$4,371		0%	$4,384		0%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

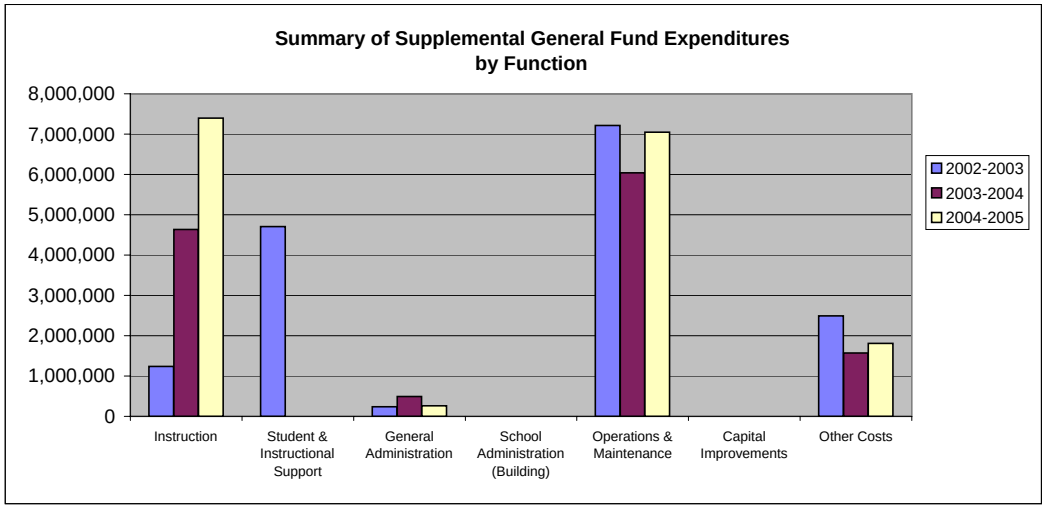


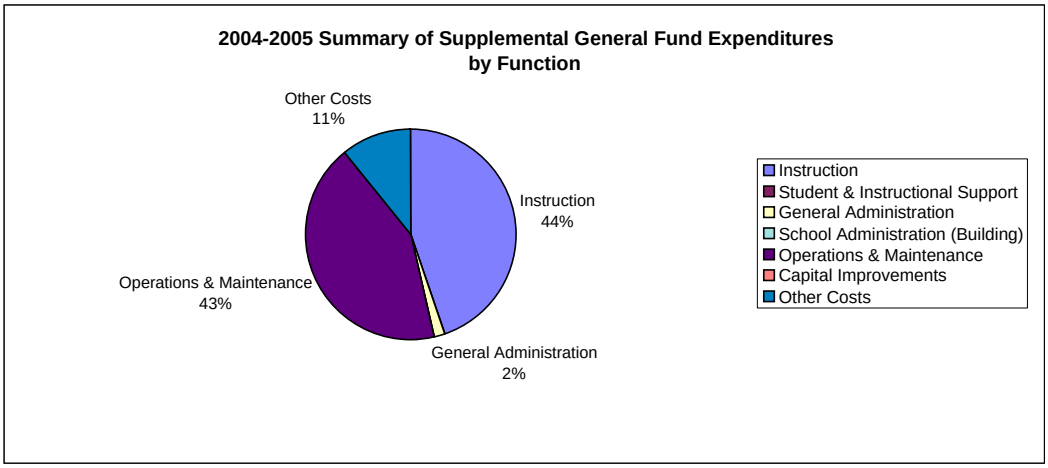


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,234,858	8%	4,636,757	36%	275%	7,395,315	45%	59%
Student & Instructional Support	4,702,854	30%	0	0%	-100%	0	0%	0%
General Administration	241,348	2%	495,588	4%	105%	262,933	2%	-47%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	7,212,900	45%	6,040,927	47%	-16%	7,048,902	43%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,494,102	16%	1,569,458	12%	-37%	1,808,759	11%	15%
Total Expenditures	15,886,062	100%	12,742,730	100%	-20%	16,515,909	100%	30%
Amount per Pupil	$553		$452		-18%	$596		32%

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



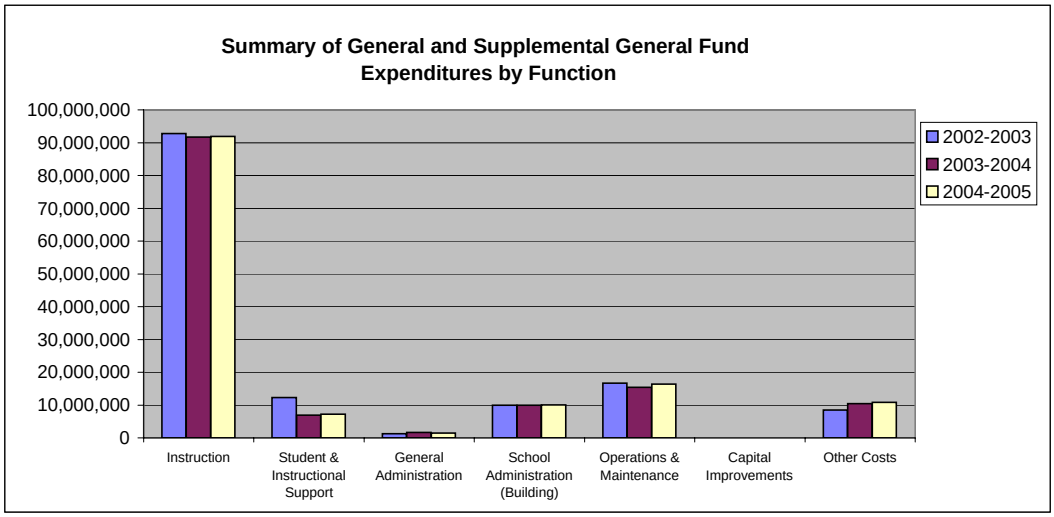


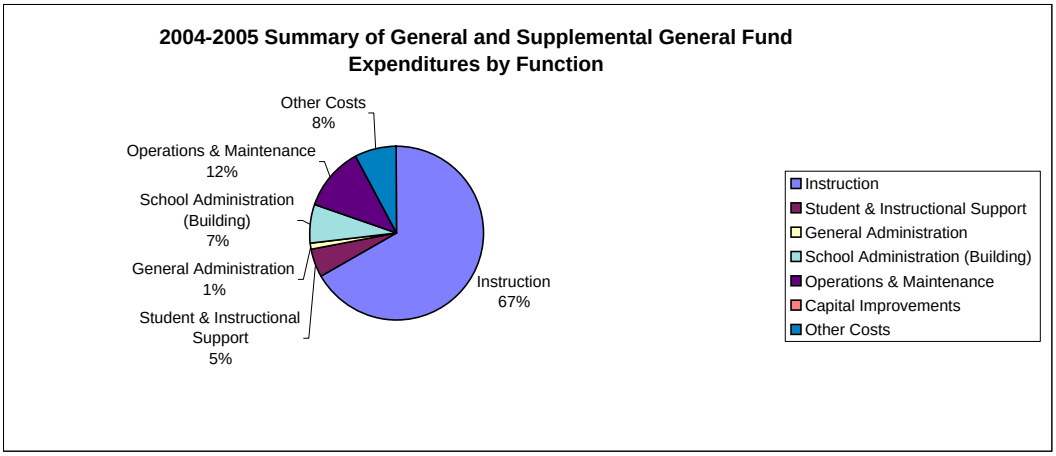
USD# 512

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	92,736,905	66%	91,707,343	67%	-1%	91,935,676	67%	0%
Student & Instructional Support	12,267,257	9%	6,927,240	5%	-44%	7,230,222	5%	4%
General Administration	1,311,684	1%	1,624,926	1%	24%	1,431,161	1%	-12%
School Administration (Building)	9,925,679	7%	9,995,609	7%	1%	10,078,474	7%	1%
Operations & Maintenance	16,651,371	12%	15,398,570	11%	-8%	16,346,713	12%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	8,451,532	6%	10,441,322	8%	24%	10,876,463	8%	4%
Total Expenditures	141,344,428	100%	136,095,010	100%	-4%	137,898,709	100%	1%
Amount per Pupil	$4,919		$4,823		-2%	$4,980		3%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

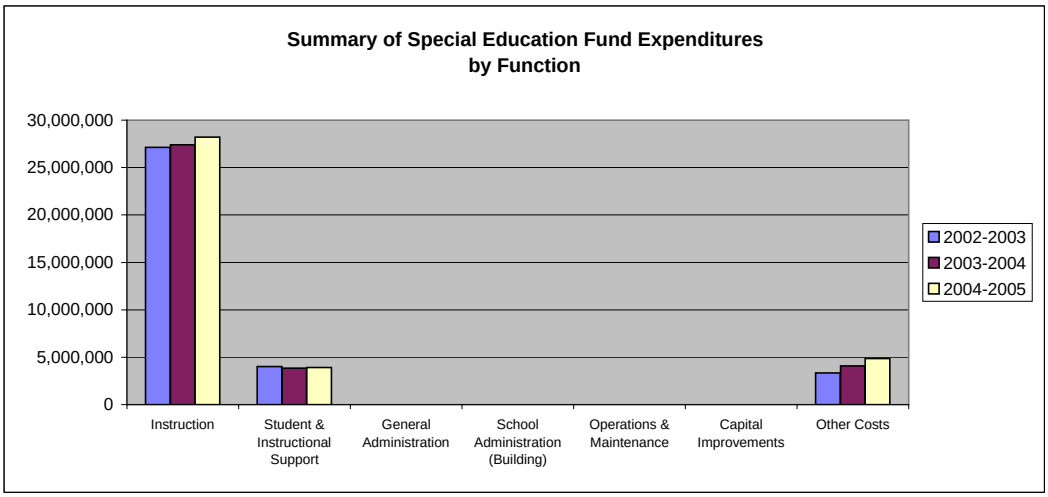


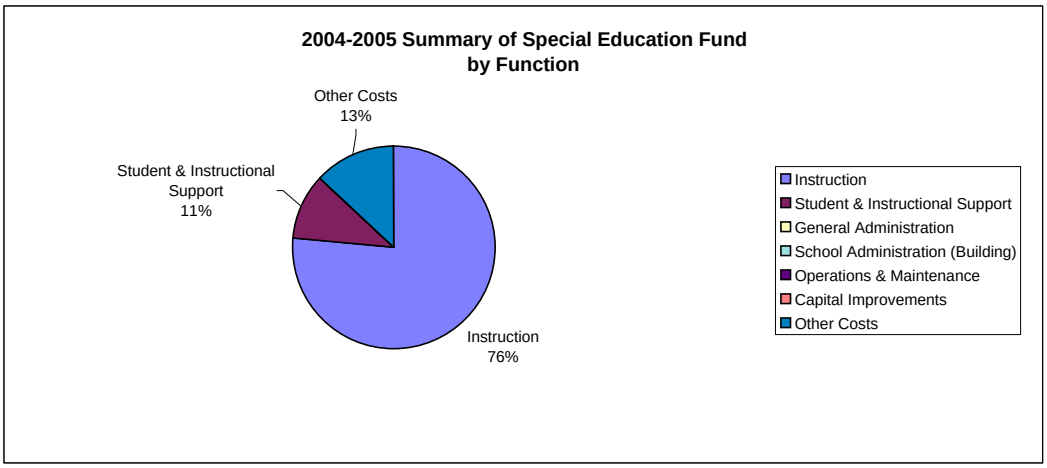


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	27,130,833	79%	27,387,401	77%	1%	28,214,908	76%	3%
Student & Instructional Support	4,022,062	12%	3,861,198	11%	-4%	3,904,283	11%	1%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	16,146	0%	16,146	0%	0%	15,232	0%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,333,928	10%	4,074,408	12%	22%	4,863,004	13%	19%
Total Expenditures	34,502,969	100%	35,339,153	100%	2%	36,997,427	100%	5%
Amount per Pupil	$1,201		$1,252		4%	$1,336		7%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

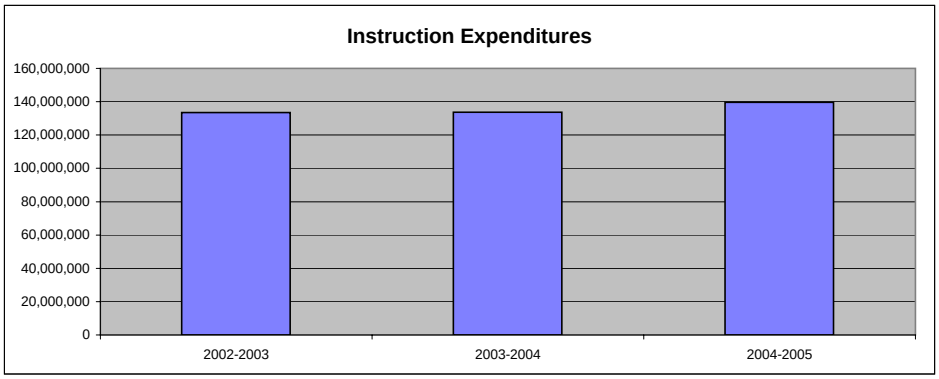


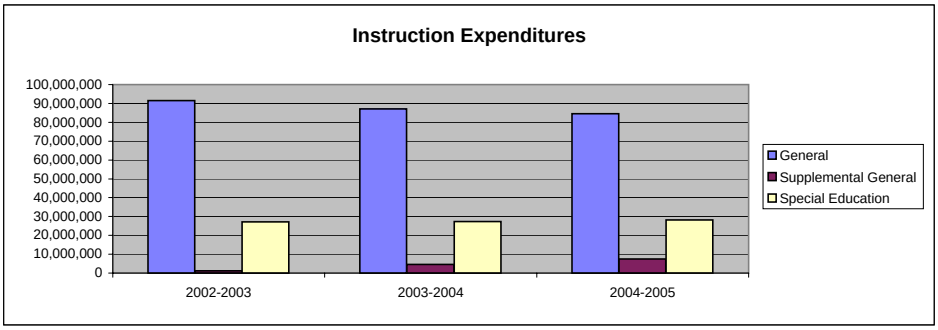


USD# 512

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	91,502,047		87,070,586	-5%		84,540,361	-3%
Federal Funds	2,911,848		3,297,588	13%		3,216,186	-2%
Supplemental General	1,234,858		4,636,757	275%		7,395,315	59%
Bilingual Education	902,450		1,028,665	14%		1,115,159	8%
Capital Outlay	3,890,110		3,609,801	-7%		4,410,558	22%
Driver Education	18,954		23,679	25%		38,825	64%
Extraordinary School Program	37,927		36,221	-4%		57,100	58%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	555,184		505,217	-9%		584,179	16%
Special Education	27,130,833		27,387,401	1%		28,214,908	3%
Technology Education	0						
Transportation	0						
Vocational Education	2,979,189		3,351,315	12%		3,515,113	5%
Gifts/Grants	364,275		452,950	24%		444,064	-2%
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						5,986,565	
Contingency Reserve	0		0	0%			
Text Book & Student Material	2,014,086		2,231,097	11%			
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	133,541,761		133,631,277	0%		139,518,333	4%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	4,648		4,736	2%		5,039	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	3,936		6,345	61%		26,433	317%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	133,545,697		133,637,622	0%		139,544,766	4%





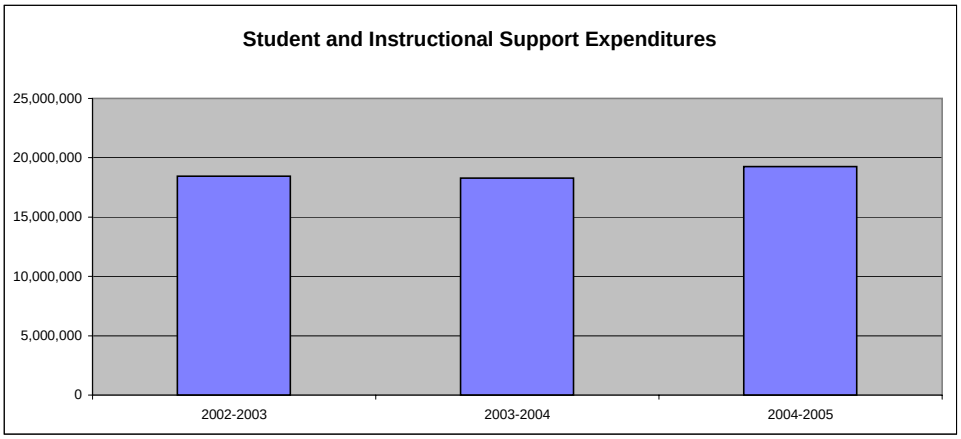
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	7,564,403		6,927,240	-8%		7,230,222	4%
Federal Funds	220,267		373,815	70%		340,507	-9%
Supplemental General	4,702,854		0	-100%		0	0%
Bilingual Education	66,104		69,266	5%		69,551	0%
Capital Outlay	273,949		243,606	-11%		183,736	-25%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	440,312		282,140	-36%		318,168	13%
Parent Education Program	390,369		431,234	10%		457,348	6%
Summer School	9,287		6,042	-35%		11,300	87%
Special Education	4,022,062		3,861,198	-4%		3,904,283	1%
Technology Education	0						
Transportation	0						
Vocational Education	222,083		236,398	6%		244,289	3%
Gifts/Grants	309,153		5,584,690	1706%		5,703,832	2%
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						779,015	
Contingency Reserve	0		0	0%			
Text Book & Student Material	226,889		258,939	14%			
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	18,447,732		18,274,568	-1%		19,242,251	5%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	642		648	1%		695	7%
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	18,447,732		18,274,568	-1%		19,242,251	5%
Amount per Pupil	$642		$648	1%		$695	7%



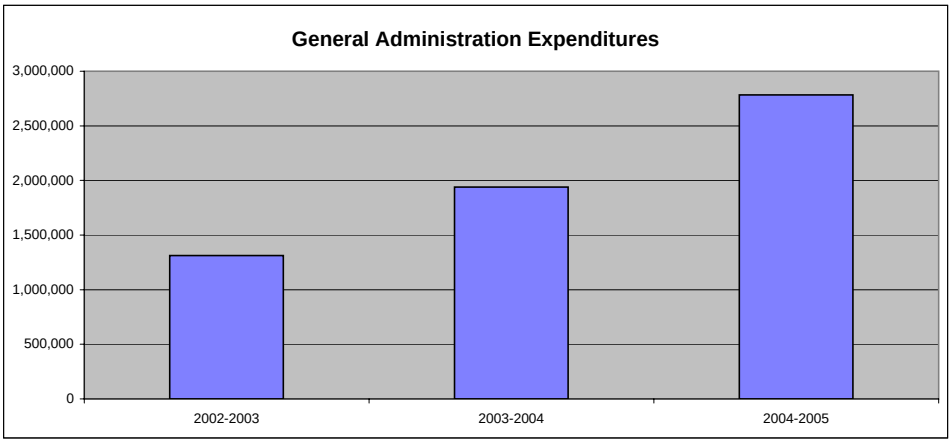
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	1,070,336	1,129,338	6%	1,168,228	3%
Federal Funds	0	0	0%	0	0%
Supplemental General	241,348	495,588	105%	262,933	-47%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	29,683	0%	0	-100%
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Technology Education	0				
Transportation	0				
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	1,843	0%	69,386	3665%
Special Liability Expense	0	283,628	0%	1,241,350	338%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution				42,338	
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	1,311,684	1,940,080	48%	2,784,235	44%
Enrollment (FTE)*	28,734.1	28,218.6	-2%	27,689.0	-2%
Amount per Pupil	46	69	51%	101	46%
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	1,311,684	1,940,080	48%	2,784,235	44%



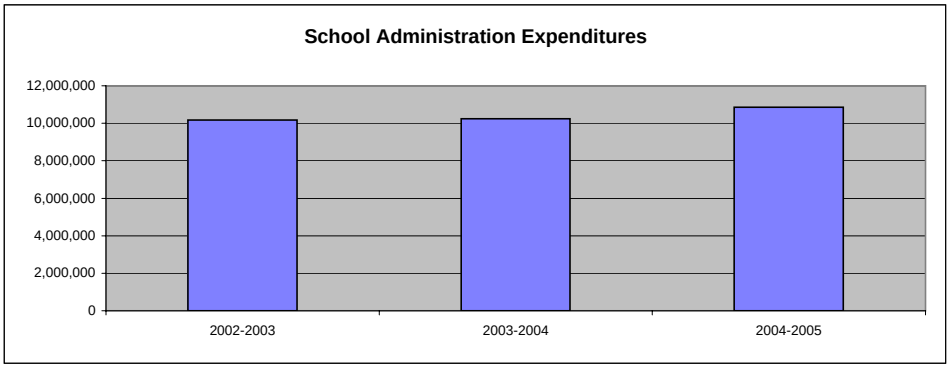
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	9,925,679		9,995,609	1%		10,078,474	1%
Federal Funds	12,315		20,029	63%		23,030	15%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	77,004		74,059	-4%		92,238	25%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	150,982		157,669	4%		162,015	3%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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						499,586	
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	10,165,980		10,247,366	1%		10,855,343	6%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	354		363	3%		392	8%
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	10,165,980		10,247,366	1%		10,855,343	6%



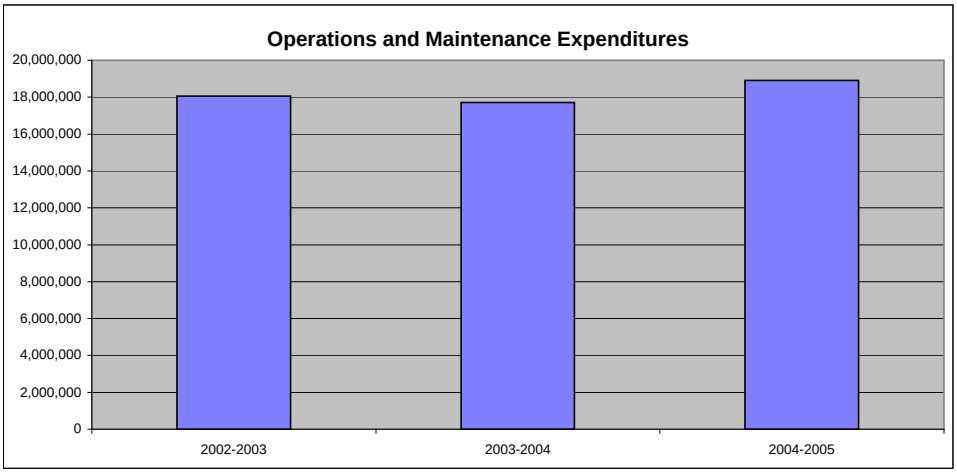
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	9,438,471		9,357,643	-1%		9,297,811	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	7,212,900		6,040,927	-16%		7,048,902	17%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	376,316		377,003	0%		717,203	90%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	825,445		820,166	-1%		644,515	-21%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	50,584		50,000	-1%		51,000	2%
Special Education	16,146		16,146	0%		15,232	-6%
Technology Education	0						
Transportation	0						
Vocational Education	133,247		138,152	4%		142,469	3%
Gifts/Grants	0		902,429	0%		375,188	-58%
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						618,132	
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	18,053,109		17,702,466	-2%		18,910,452	7%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	628		627	0%		683	9%
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	18,053,109		17,702,466	-2%		18,910,452	7%



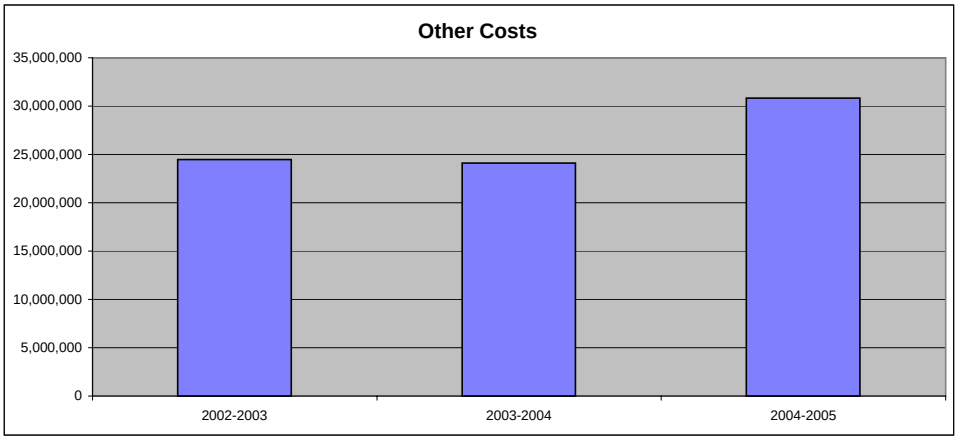
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	5,957,430		8,871,864	49%		9,067,704	2%
Federal Funds	2,593		11,188	331%		0	-100%
Supplemental General	2,494,102		1,569,458	-37%		1,808,759	15%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,174,707		727,493	-38%		3,879,345	433%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	8,691,856		8,786,680	1%		10,602,362	21%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	3,333,928		4,074,408	22%		4,863,004	19%
Technology Education	0						
Transportation	2,673,776						
Vocational Education	67,596		67,792	0%		72,393	7%
Gifts/Grants	58,086		4,036	-93%		2,147	-47%
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						541,924	
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	24,454,074		24,112,919	-1%		30,837,638	28%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	851		855	0%		1,114	30%
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	24,454,074		24,112,919	-1%		30,837,638	28%



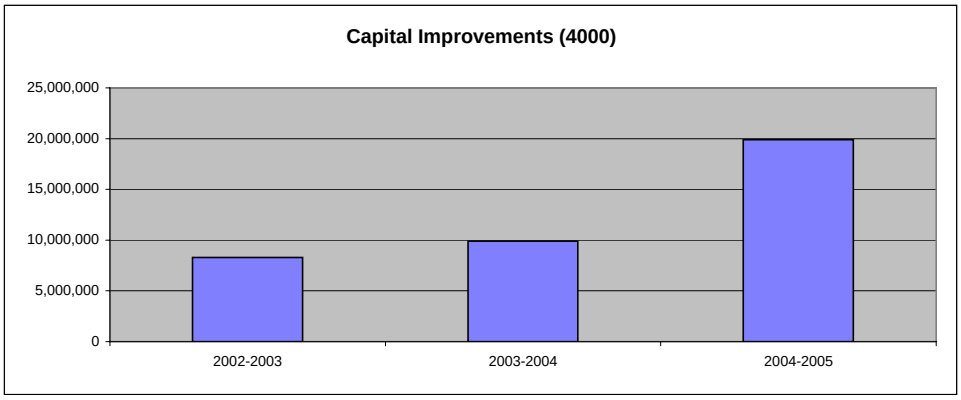
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,858,288		9,411,626	20%		19,325,321	105%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
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						0	
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	447,273		491,194	10%		575,000	17%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	8,305,561		9,902,820	19%		19,900,321	101%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	289		351	21%		719	105%
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	8,305,561		9,902,820	19%		19,900,321	101%



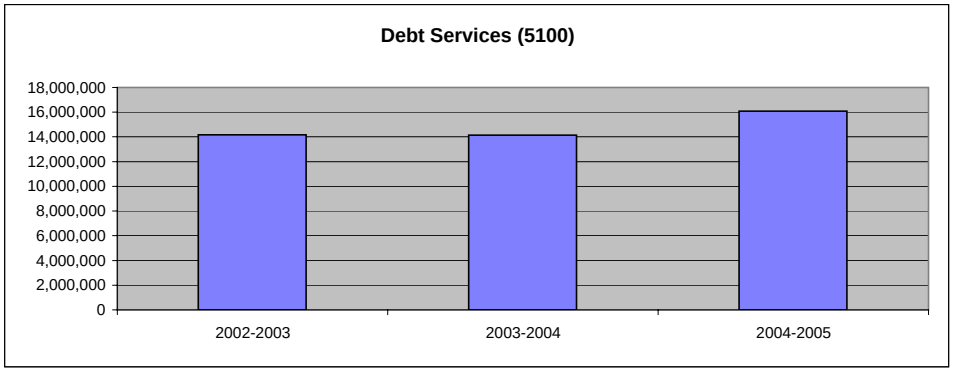
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
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	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
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						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	14,161,083		14,153,878	0%		16,090,765	14%
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	14,161,083		14,153,878	0%		16,090,765	14%
Enrollment (FTE)*	28,734.1		28,218.6	-2%		27,689.0	-2%
Amount per Pupil	493		502	2%		581	16%
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	14,161,083		14,153,878	0%		16,090,765	14%



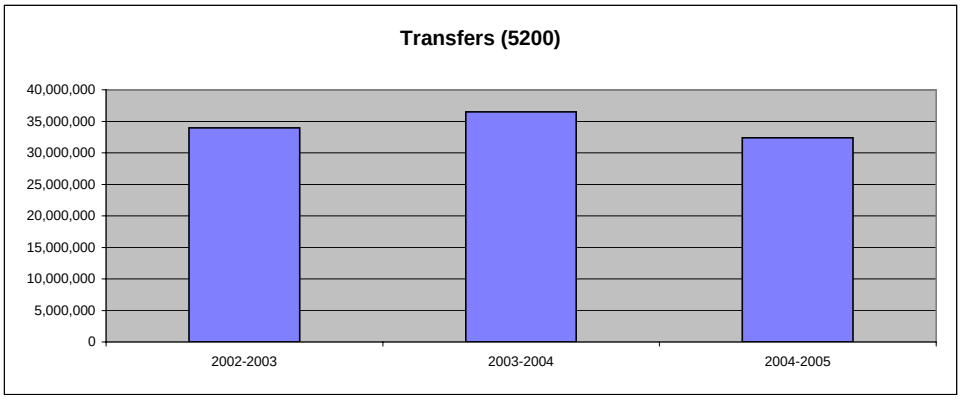
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	14,784,414	14,760,786	0%	14,855,166	1%
Federal Funds	0	0	0%	0	0%
Supplemental General	19,150,286	21,728,557	13%	17,543,583	-19%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0				
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Technology Education	0				
Transportation	0				
Vocational Education	0	0	0%	0	0%
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				0	
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	33,934,700	36,489,343	8%	32,398,749	-11%
Enrollment (FTE)*	28,734.1	28,218.6	-2%	27,689.0	-2%
Amount per Pupil	1,181	1,293	9%	1,170	-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	33,934,700	36,489,343	8%	32,398,749	-11%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

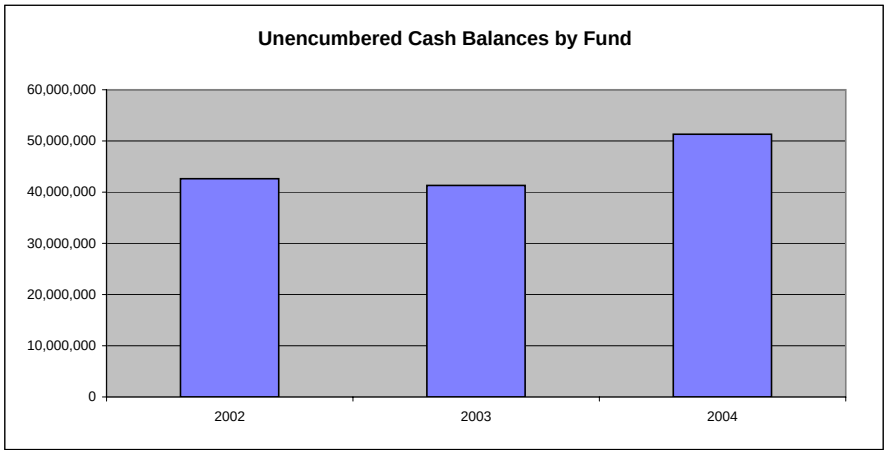
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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.

USD# 512

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	45,530	45,883	60,291
Federal Funds	534,222	686,746	286,737
Supplemental General	22,286	1,899,501	10,607,889
Bilingual Education	0	0	0
Capital Outlay	9,465,497	9,543,610	13,609,203
Driver Training	99,042	114,134	125,813
Extraordinary School Program	4,423	21,063	53,052
Food Service	3,004,073	2,801,189	2,380,074
Professional Development	0	0	0
Parent Education Program	0	0	0
Summer School	700,713	675,342	797,284
Special Education	10,395,617	8,272,452	10,435,882
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	702,804	1,769,338	632,204
Special Liability	0	0	113,872
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	2,256,221	1,636,223	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	5,638,052	5,638,052	
Text Book & Student Material	2,260,671	2,110,689	
Bond & Interest 1	7,418,403	5,918,082	11,896,975
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	25,680	113,361	256,056
Temporary Note	0	0	0
SUBTOTAL	42,573,234	41,245,665	51,255,332
Enrollment (FTE)*	28,734.1	28,218.6	27,689.0
Amount per Pupil	1,482	1,462	1,851
Adult Education	0	0	0
Adult Supplemental Education	45,931	47,336	47,963
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	42,619,165	41,293,001	51,303,295



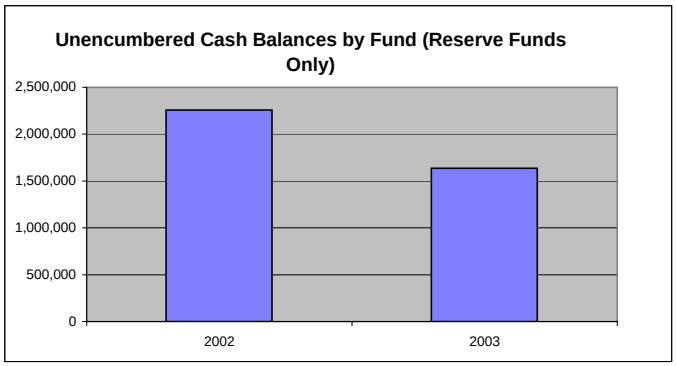
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2002	July 1, 2003
Special Reserve	2,256,221	1,636,223
TOTAL OTHER	2,256,221	1,636,223
Amount per Pupil	$79	$58

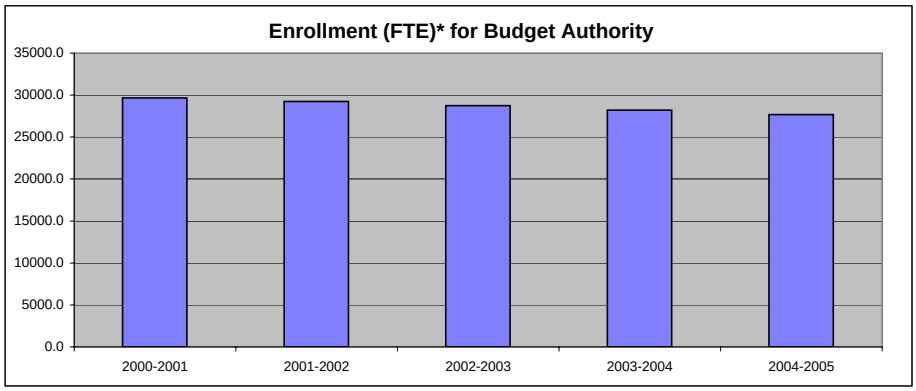


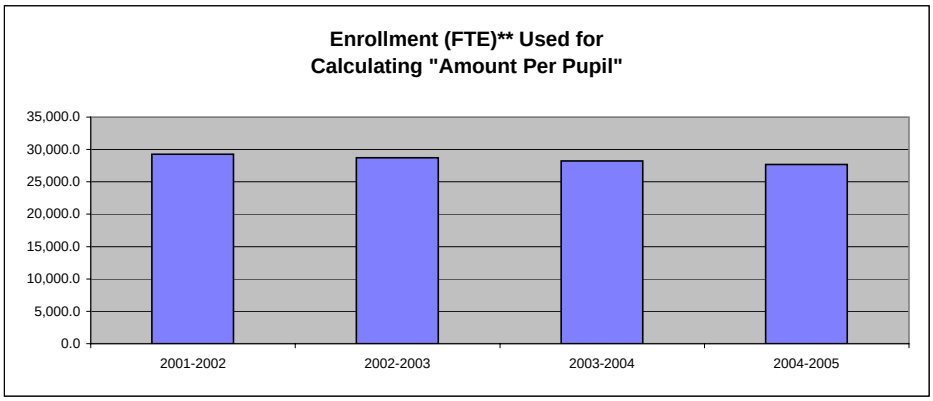
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

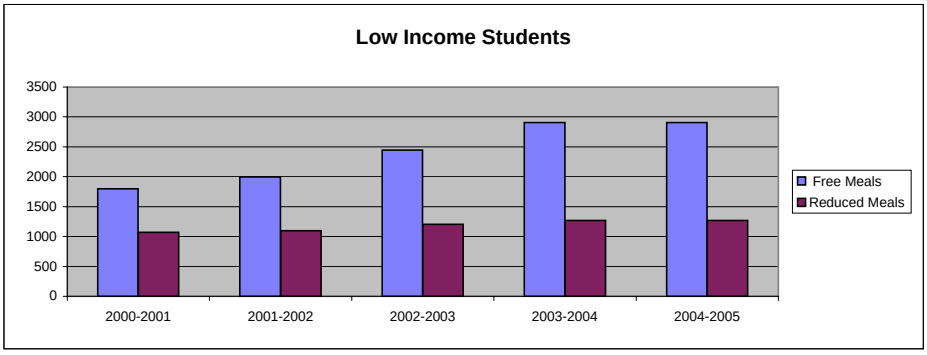
USD# 512

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)*	29,665.3	29,257.0	-1%	28,734.1	-2%	28,218.6	-2%	27,689.0	-2%
Enrollment (FTE)**	**N/A**	29,257.0		28,734.1	-2%	28,218.6	-2%	27,689.0	-2%
Number of Students - Free Meals	1,799	1,997	11%	2,444	22%	2,904	19%	2,904	0%
Number of Students - Reduced Meals	1,069	1,096	3%	1,202	10%	1,271	6%	1,269	0%





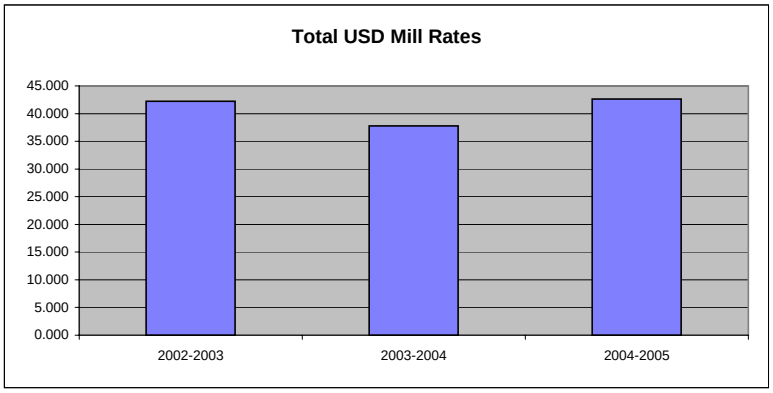


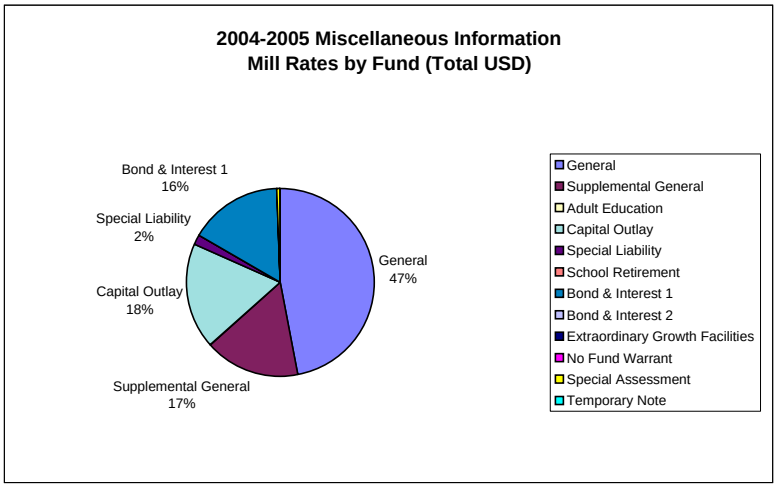
*FTE for state aid and budget authority purposes for general fund.

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

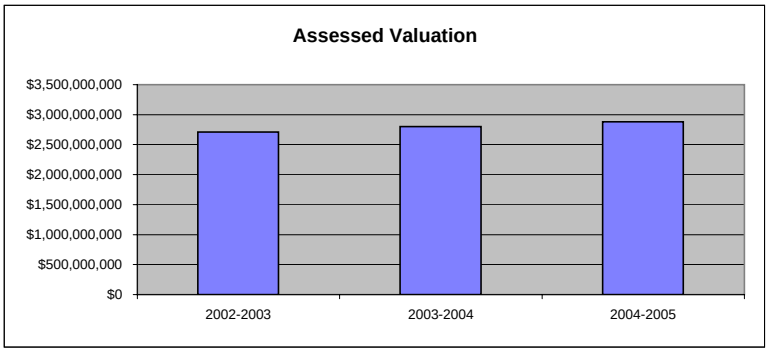
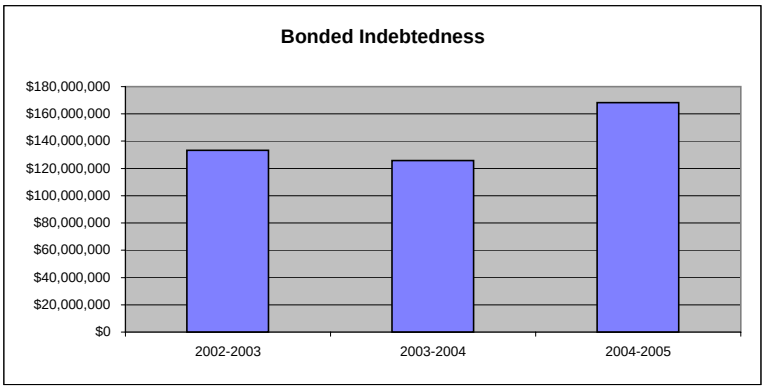
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.128	8.771	7.048
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	7.752
Special Liability	0.000	0.000	0.791
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.898	4.879	6.879
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.212	0.124	0.185
Temporary Note	0.000	0.000	0.000
TOTAL USD	**42.238**	**37.774**	**42.655**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	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**





USD# 512

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$2,712,075,903	$2,798,510,295	$2,881,448,875
Bonded Indebtedness	$133,365,000	$125,745,000	$168,180,000