Budget at a Glance

2005 - 2006

HAYS

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 2005-06
(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)

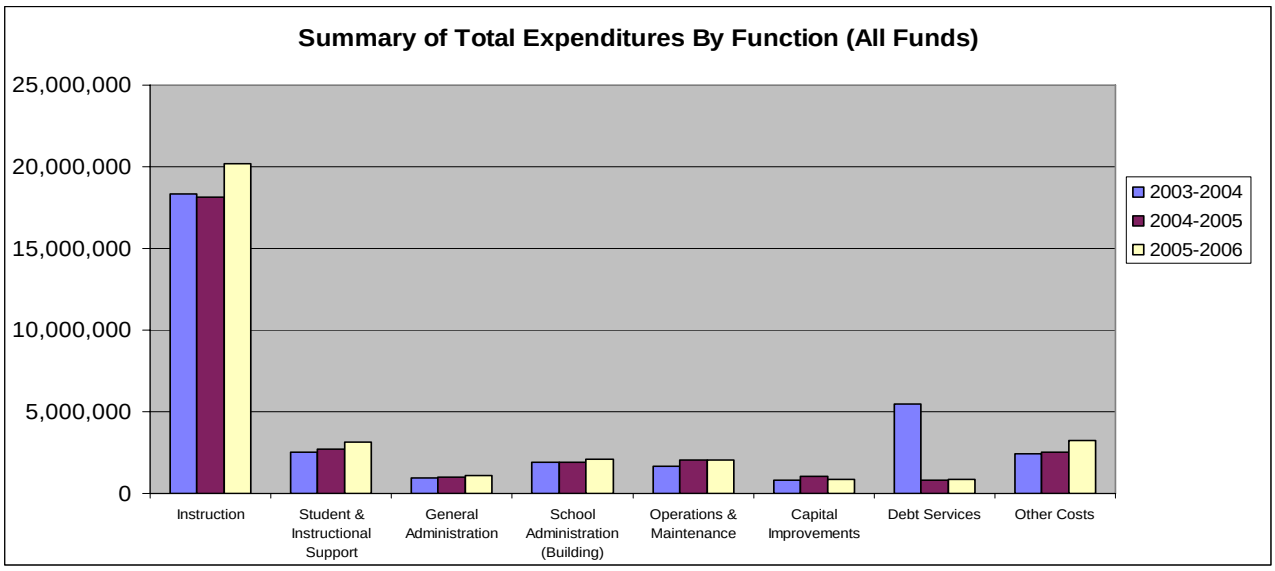
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	18,315,400	54%	18,132,426	60%	-1%	20,209,667	60%	11%
Student & Instructional Support	2,516,251	7%	2,728,922	9%	8%	3,124,785	9%	15%
General Administration	964,410	3%	999,839	3%	4%	1,076,823	3%	8%
School Administration (Building)	1,888,952	6%	1,924,027	6%	2%	2,081,499	6%	8%
Operations & Maintenance	1,674,942	5%	2,041,567	7%	22%	2,033,076	6%	0%
Capital Improvements	812,523	2%	1,059,748	4%	30%	864,706	3%	-18%
Debt Services	5,454,367	16%	808,621	3%	-85%	871,006	3%	8%
Other Costs	2,419,215	7%	2,543,584	8%	5%	3,254,324	10%	28%
Total Expenditures	34,046,060	100%	30,238,734	100%	-11%	33,515,886	100%	11%
Amount per Pupil	$10,312		$9,557		-7%	$10,657		12%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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.

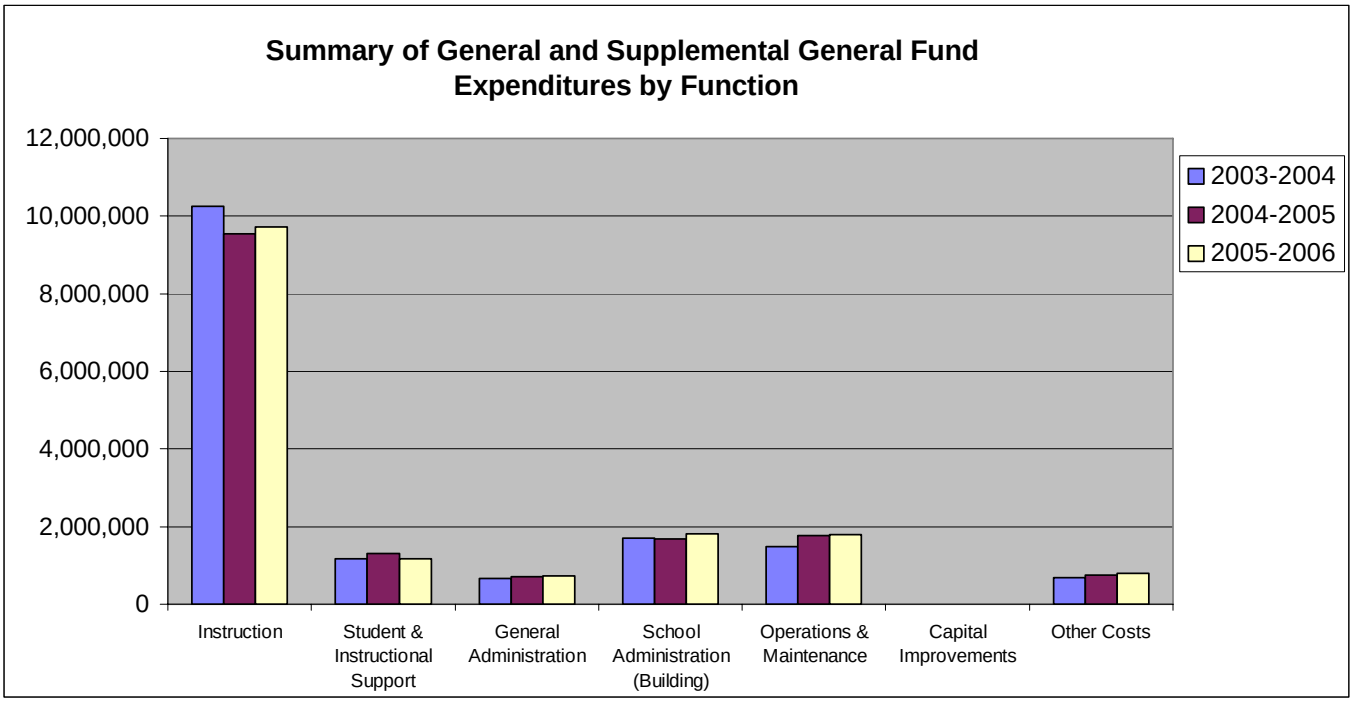
Further definition of what goes into each category:

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



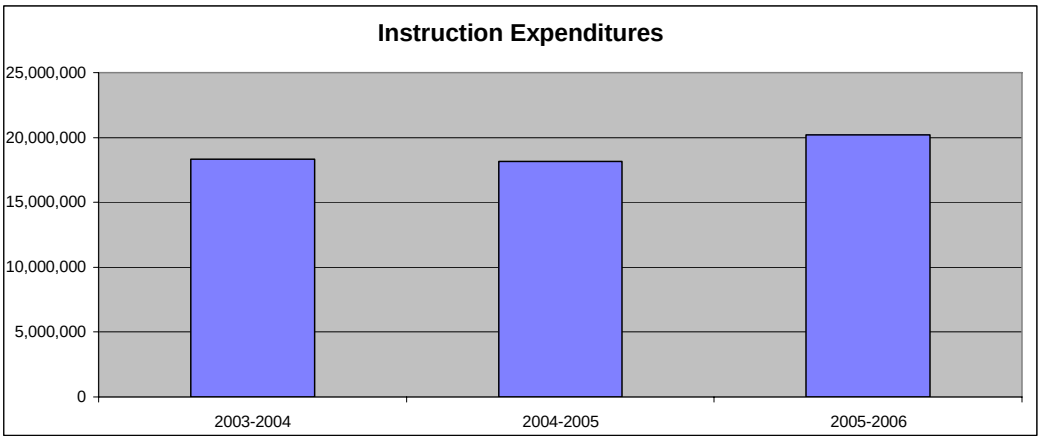
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	10,250,401	64%	9,553,064	61%	-7%	9,725,311	61%	2%
Student & Instructional Support	1,183,645	7%	1,311,455	8%	11%	1,179,835	7%	-10%
General Administration	672,056	4%	699,642	4%	4%	735,085	5%	5%
School Administration (Building)	1,709,786	11%	1,685,221	11%	-1%	1,815,810	11%	8%
Operations & Maintenance	1,472,542	9%	1,760,334	11%	20%	1,796,327	11%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	687,819	4%	745,817	5%	8%	800,028	5%	7%
Total Expenditures	15,976,249	100%	15,755,533	100%	-1%	16,052,396	100%	2%
Amount per Pupil	$4,839		$4,980		3%	$5,104		2%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	6,168,016		5,722,320	-7%		5,244,947	-8%
Federal Funds	2,130,658		2,010,197	-6%		1,950,861	-3%
Supplemental General	4,082,385		3,830,744	-6%		4,480,364	17%
At Risk (4yr Old)						157,090	
At Risk (K-12)						350,407	
Bilingual Education	120,990		133,270	10%		145,188	9%
Capital Outlay	627,399		728,495	16%		1,077,700	48%
Driver Education	56,918		58,181	2%		68,050	17%
Declining Enrollment						0	
Extraordinary School Program	1,687		3,652	116%		5,000	37%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	30,126		29,352	-3%		2,825	-90%
Special Education	5,161		3,585	-31%		2,153	-40%
Vocational Education	699,275		516,845	-26%		548,438	6%
Gifts/Grants	18,310		103,796	467%		362,404	249%
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			594,818			871,503	47%
Contingency Reserve	0		0	0%			
Text Book & Student Material	11,816		0	-100%			
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	13,952,741		13,735,255	-2%		15,266,930	11%
Enrollment (FTE)*	3,301.5		3,164.0	-4%		3,145.0	-1%
Amount per Pupil	4,226		4,341	3%		4,854	12%
Adult Education	391		0	-100%		1,623	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	4,362,268		4,397,171	1%		4,941,114	12%
TOTAL	18,315,400		18,132,426	-1%		20,209,667	11%



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

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

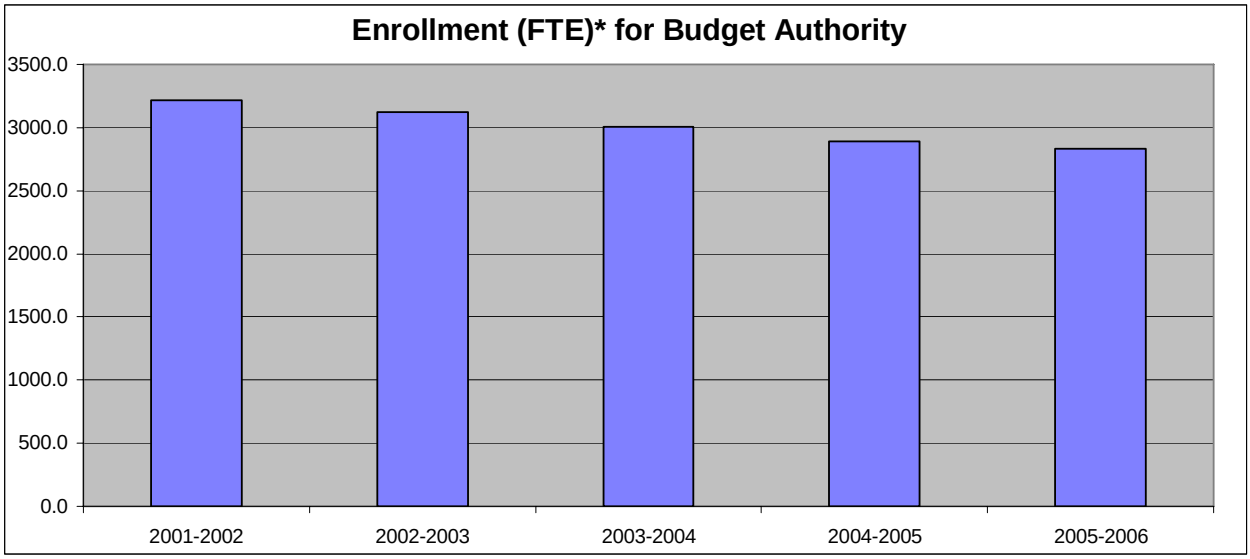
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

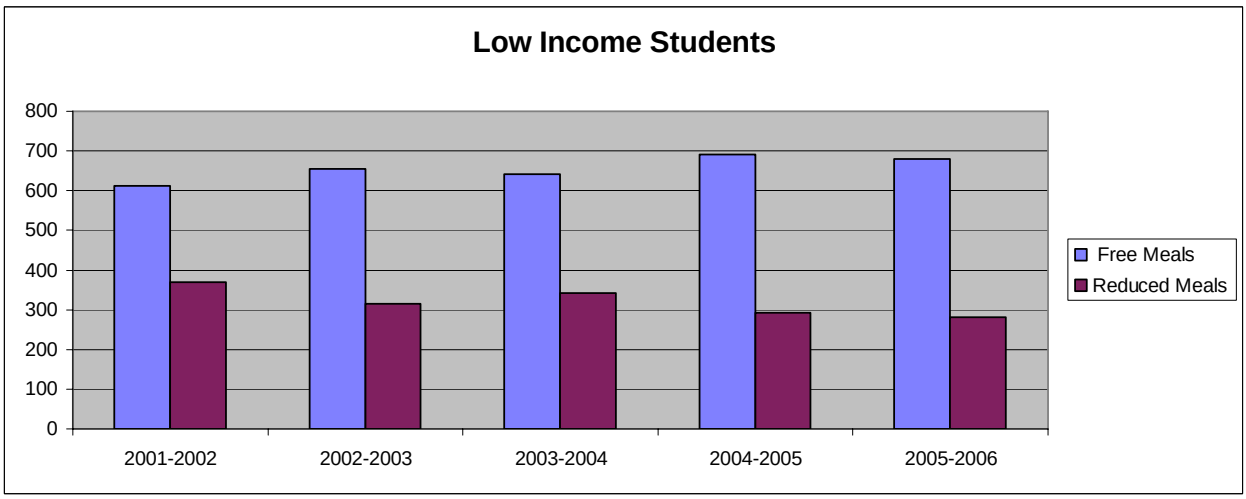
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	16,658,067	367	13,054,208	0		0	3,603,492
Supplemental General	4,497,678	256,365	733,122				3,508,191
Adult Education	1,623	623	0	0	0	0	1,000
At Risk (4yr Old)	157,090	0		0	0	157,090	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	564,095	0		0	0	564,095	0
Bilingual Education	145,188			0	0	145,188	0
Capital Outlay	2,265,006	173,909	145,261	0	75,000	0	1,870,836
Driver Training	68,050	0	12,080		0	25,970	30,000
Declining Enrollment	500,197	0	40,916				459,281
Extraordinary School Program	300,337	100,337			0	0	200,000
Food Service	1,506,357	176,895	17,595	463,284	0	0	848,583
Professional Development	25,000	0	1,563	0	0	23,437	0
Parent Education Program	356,798	0	216,242	89,818	0	42,738	8,000
Summer School	8,000	0		0	0	1,000	7,000
Special Education	3,625,180	957	0	0	0	3,624,223	0
Vocational Education	548,438			28,830	0	519,608	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	392,081	-40,664					432,745
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	1,300,750	0	1,300,750				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	758,383	634,018	68,252		0		686,402
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	112,623	67,442					89,681
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	6557493	512,389	0	1,175,958	0	3,445,223	1,423,923
Federal Funds	2,216,221	-173,783	xxxxxxxxxxx	2,390,004	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	42,564,655	1,708,855	15,589,989	4,147,894	75,000	8,548,572	13,169,134
Less Transfers	8,548,572						
TOTAL Budget Expenditures	$34,016,083						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	3,219.3	3,124.2	-3%	3,003.7	-4%	2,886.7	-4%	2,830.0	-2%
Number of Students - Free Meals	612	654	7%	641	-2%	691	8%	680	-2%
Number of Students - Reduced Meals	370	315	-15%	343	9%	292	-15%	280	-4%

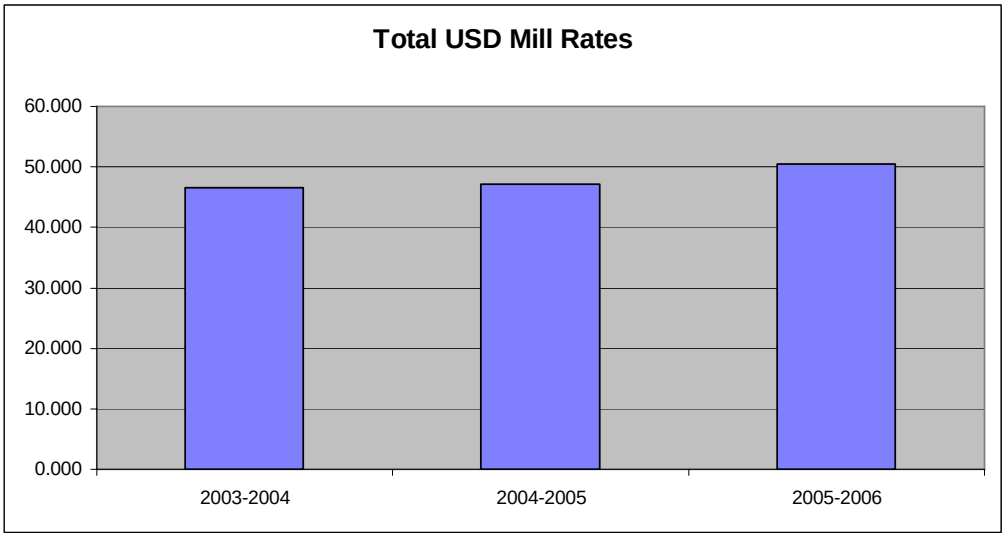




*FTE for state aid and budget authority purposes for general fund.

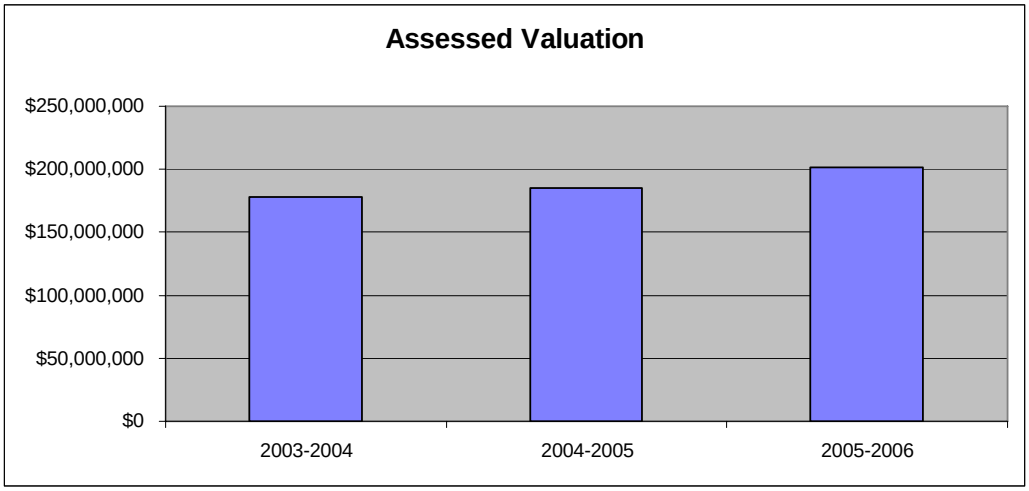
Miscellaneous Information
Mill Rates by Fund

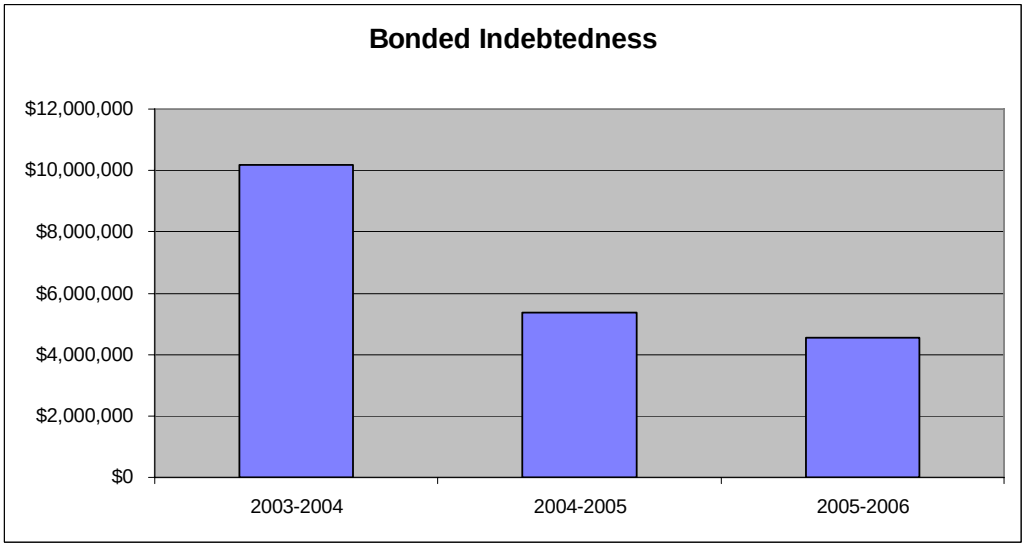
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.183	15.509	16.661
Adult Education	0.000	0.000	0.000
Capital Outlay	9.000	8.997	8.000
Declining Enrollment			2.396
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.190	2.394	3.080
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	1.118	0.284	0.359
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**46.491**	**47.184**	**50.496**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	3.000	2.999	3.000
Recreation Commission Employee Benefit	0.612	0.592	0.616
TOTAL OTHER	**3.612**	**3.591**	**3.616**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$177,722,682	$185,065,088	$201,750,919
Bonded Indebtedness	10,188,235	5,371,980	4,553,465





USD# 489
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	27.0	2,031,407	75,237	25.0	1,903,962	76,158	23.0	1,818,962	79,085
Teachers (Full Time)	302.7	12,575,066	41,543	282.3	11,981,941	42,444	273.0	12,573,780	46,058
Other Certified (Licensed) Personnel	40.5	1,652,126	40,793	36.0	1,476,072	41,002	33.4	1,510,715	45,231
Classified Personnel	175.6	4,587,691	26,126	172.0	4,472,608	26,004	185.0	5,519,016	29,833
Substitutes/Temporary Help	XXXXXXX	192,258	XXXXXXXXXXX	XXXXXXX	198,017	XXXXXXXXXXX	XXXXXXX	204,500	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