Budget at a Glance

2004 - 2005

HIAWATHA

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

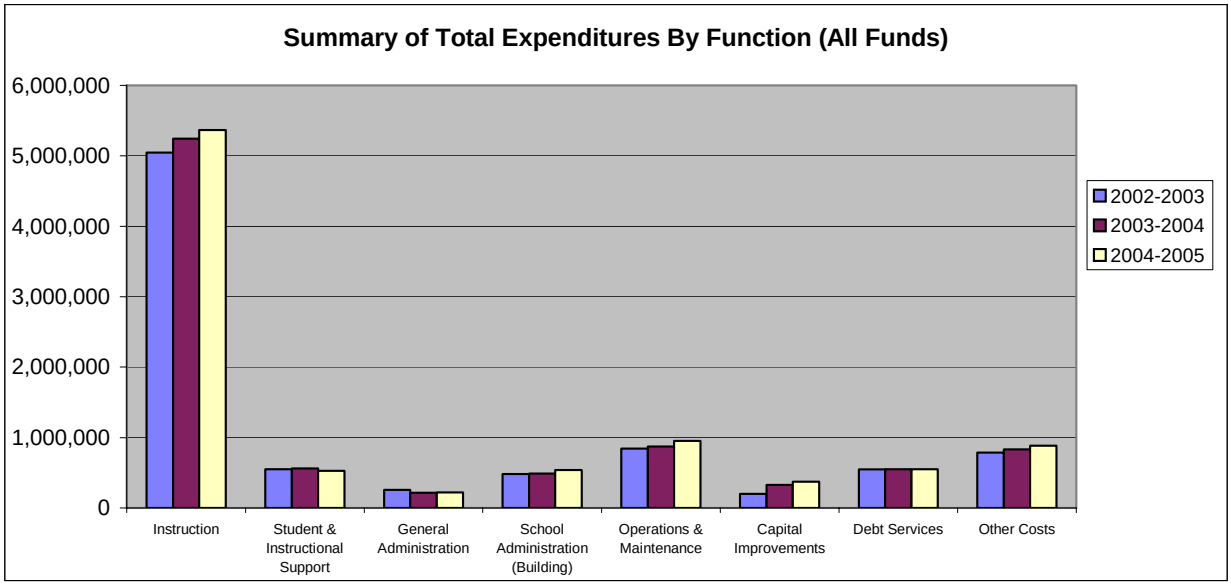
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,047,982	58%	5,243,952	58%	4%	5,365,962	57%	2%
Student & Instructional Support	550,537	6%	560,772	6%	2%	527,630	6%	-6%
General Administration	258,086	3%	216,168	2%	-16%	218,610	2%	1%
School Administration (Building)	483,896	6%	489,500	5%	1%	541,004	6%	11%
Operations & Maintenance	844,672	10%	872,295	10%	3%	953,642	10%	9%
Capital Improvements	201,918	2%	325,077	4%	61%	372,000	4%	14%
Debt Services	545,322	6%	549,152	6%	1%	551,538	6%	0%
Other Costs	785,758	9%	831,630	9%	6%	885,304	9%	6%
Total Expenditures	8,718,171	100%	9,088,546	100%	4%	9,415,690	100%	4%
Amount per Pupil	$8,776		$9,130		4%	$10,152		11%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

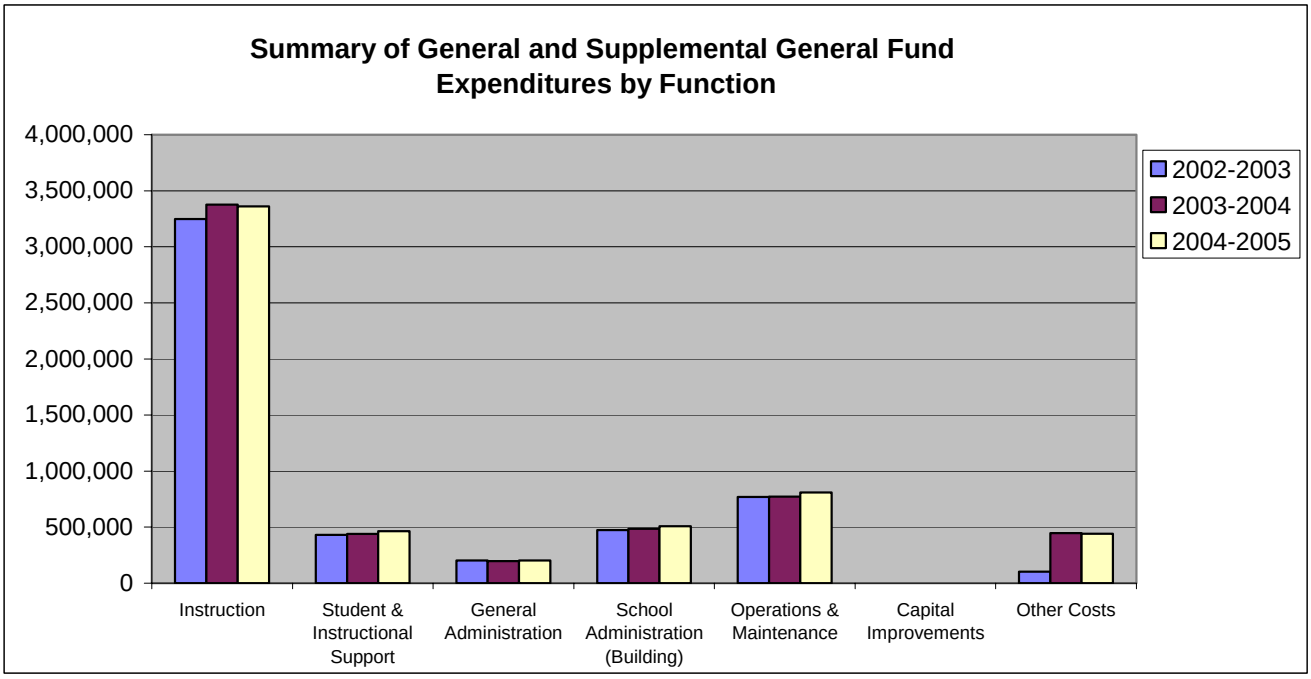
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



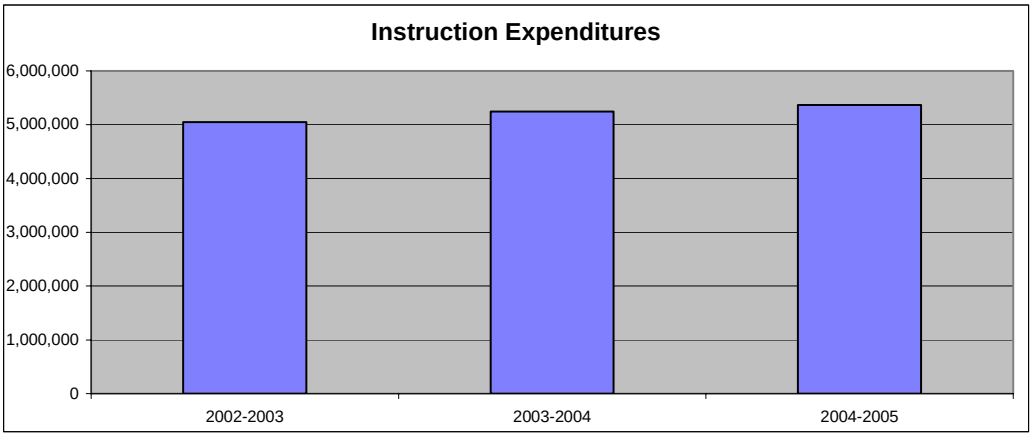
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,247,420	62%	3,374,677	59%	4%	3,361,160	58%	0%
Student & Instructional Support	431,223	8%	438,057	8%	2%	463,205	8%	6%
General Administration	201,883	4%	197,592	3%	-2%	202,550	4%	3%
School Administration (Building)	472,926	9%	486,260	9%	3%	508,814	9%	5%
Operations & Maintenance	770,614	15%	771,633	14%	0%	808,484	14%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	104,533	2%	447,017	8%	328%	441,584	8%	-1%
Total Expenditures	5,228,599	100%	5,715,236	100%	9%	5,785,797	100%	1%
Amount per Pupil	$5,263		$5,741		9%	$6,238		9%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,232,862		3,368,536	4%		3,356,160	0%
Federal Funds	387,940		408,687	5%		291,117	-29%
Supplemental General	14,558		6,141	-58%		5,000	-19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	73,209		70,228	-4%		92,500	32%
Driver Education	9,757		7,343	-25%		11,635	58%
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	2,004		6,411	220%		10,905	70%
Special Education	1,048,919		1,049,650	0%		1,104,895	5%
Technology Education	0						
Transportation	0						
Vocational Education	234,590		251,877	7%		275,745	9%
Gifts/Grants	35,254		37,707	7%		38,605	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						179,400	
Contingency Reserve	0		0	0%			
Text Book & Student Material	8,889		37,372	320%			
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	5,047,982		5,243,952	4%		5,365,962	2%
Enrollment (FTE)*	993.4		995.5	0%		927.5	-7%
Amount per Pupil	5,082		5,268	4%		5,785	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	5,047,982		5,243,952	4%		5,365,962	2%



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.

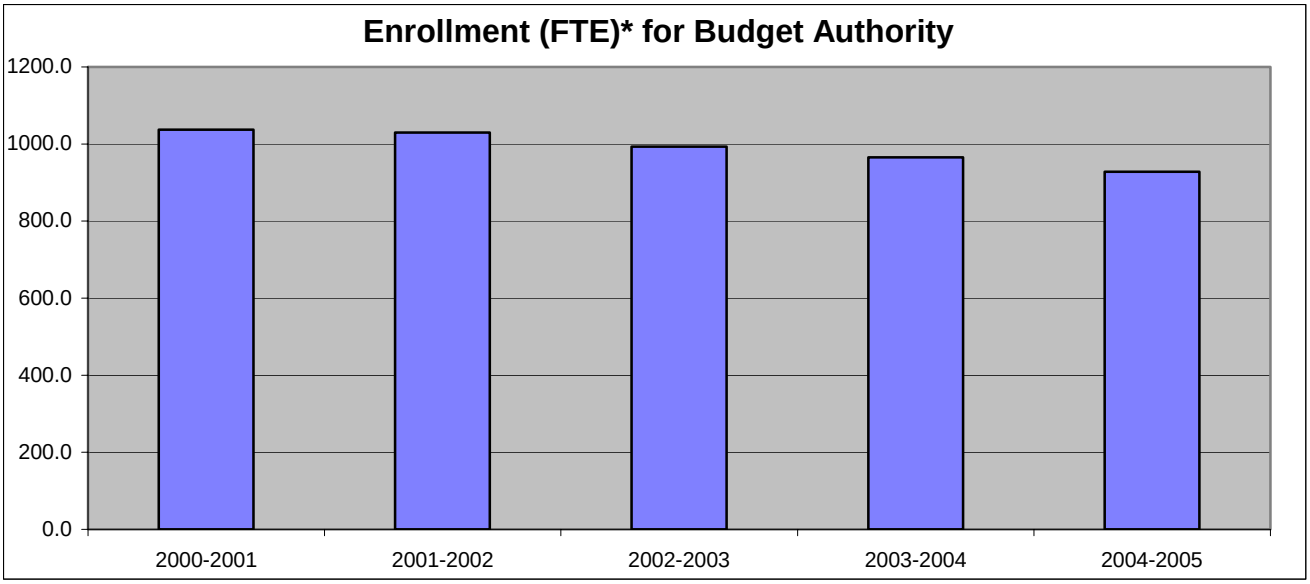
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

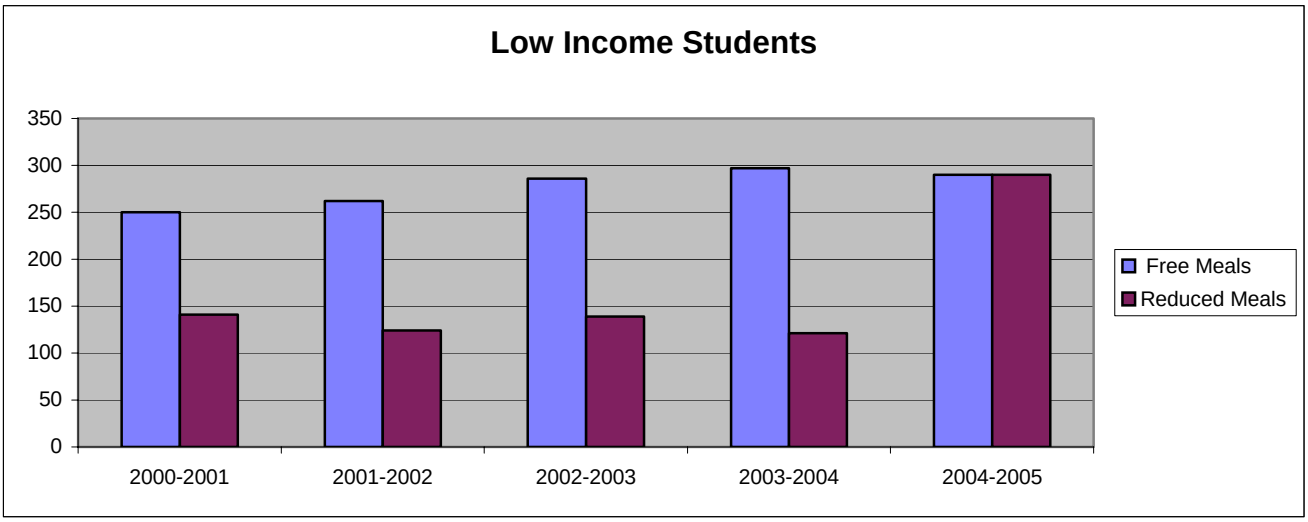
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,197,411	0	5,354,923	0		0	842,488
Supplemental General	1,104,266	104,152	278,717				721,397
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	573,000	417,860		0	20,000	0	319,185
Driver Training	15,610	8,952	3,444		0	1,000	4,020
Extraordinary School Program	0	0			0	0	0
Food Service	455,878	89,042	4,961	175,513	0	109,610	135,508
Professional Development	26,500	26,197	0	0	0	20,000	0
Parent Education Program	10,600	10,400	0	0	0	200	0
Summer School	13,820	13,767		0	0	13,200	600
Special Education	1,112,720	371,291	0	0	0	1,096,495	0
Vocational Education	275,745			0	0	275,375	370
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	43,365	54,467					29,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	260,000	0	260,000				
Bond and Interest #1	551,538	402,798	126,848		0		430,903
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	291,117	2,277	xxxxxxxxxxx	436,892	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	10,931,570	1,501,203	6,028,893	612,405	20,000	1,515,880	2,483,471
Less Transfers	1,515,880						
TOTAL Budget Expenditures	$9,415,690						

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)*	1,037.5	1,029.6	-1%	993.4	-4%	965.4	-3%	927.5	-4%
Number of Students - Free Meals	250	262	5%	286	9%	297	4%	290	-2%
Number of Students - Reduced Meals	141	124	-12%	139	12%	121	-13%	290	140%

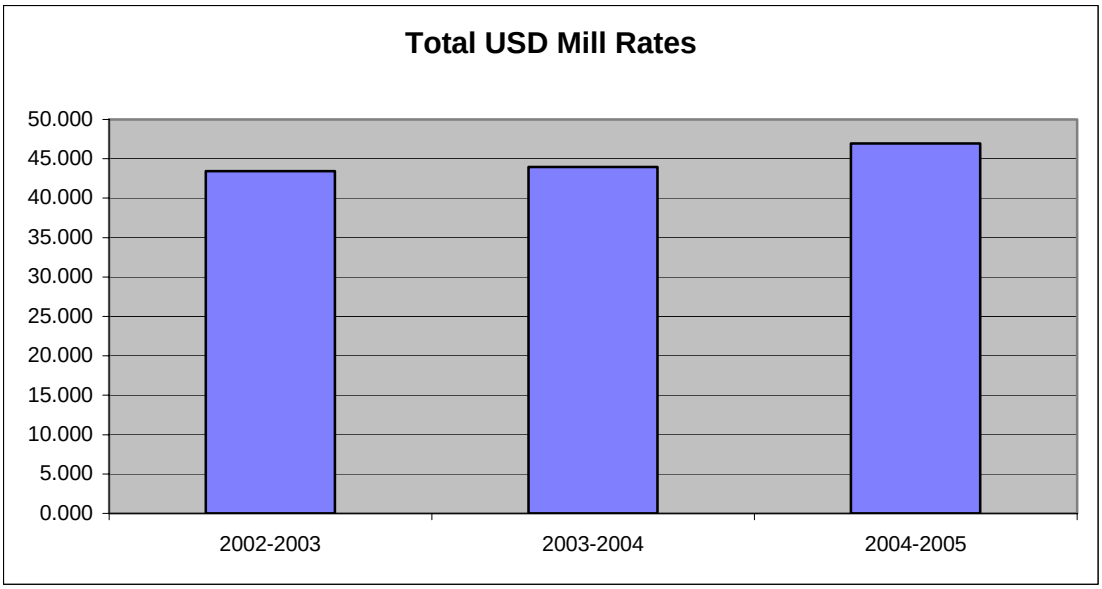




*FTE for state aid and budget authority purposes for general fund.

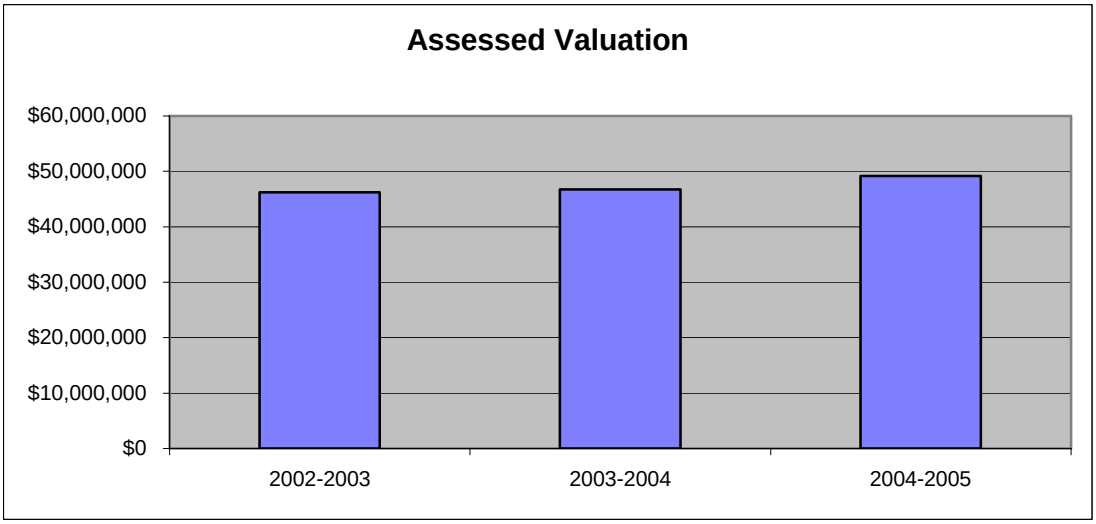
Miscellaneous Information
Mill Rates by Fund

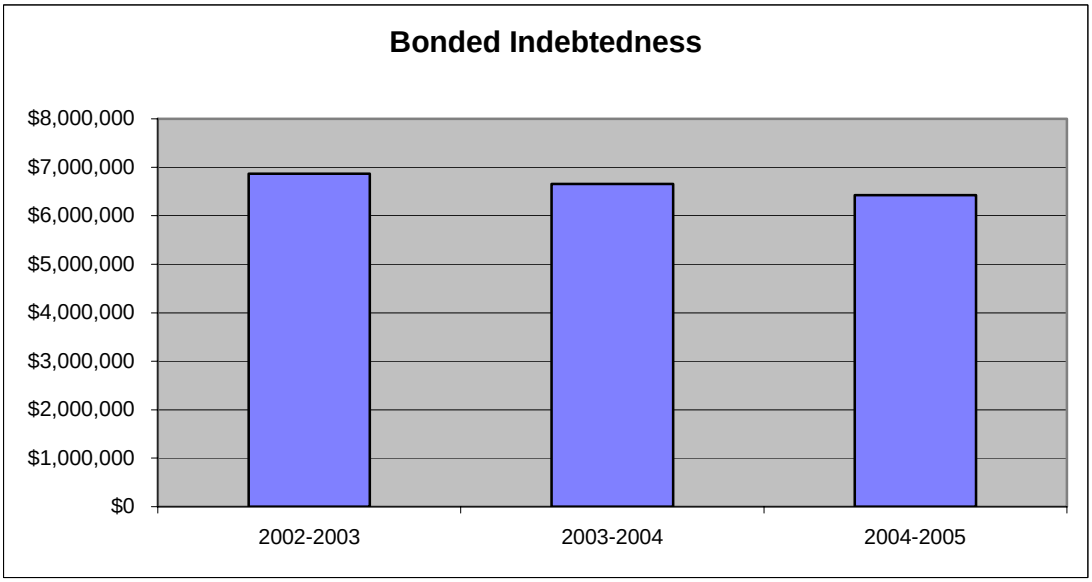
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	10.800	11.370	14.942
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.990	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.630	8.610	8.022
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	**43.430**	**43.970**	**46.964**
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	$46,191,036	$46,707,852	$49,136,646
Bonded Indebtedness	6,865,000	6,655,000	6,425,000





USD# 415
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)	8.9	509,562	57,254	8.0	495,216	61,902	8.0	514,366	64,296
Teachers (Full Time)	74.5	3,114,679	41,808	74.4	3,063,978	41,183	74.4	3,141,154	42,220
Other Certified (Licensed) Personnel	8.1	349,268	43,120	8.1	367,385	45,356	8.1	380,030	46,917
Classified Personnel	43.8	1,002,059	22,878	43.4	906,072	20,877	43.4	947,023	21,821
Substitutes/Temporary Help	XXXXXXX	71,219	XXXXXXXXXXX	XXXXXXX	95,481	XXXXXXXXXXX	XXXXXXX	90,000	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