Budget at a Glance

2004 - 2005

TWIN VALLEY

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Summary of Total Expenditures By Function
(All Funds)

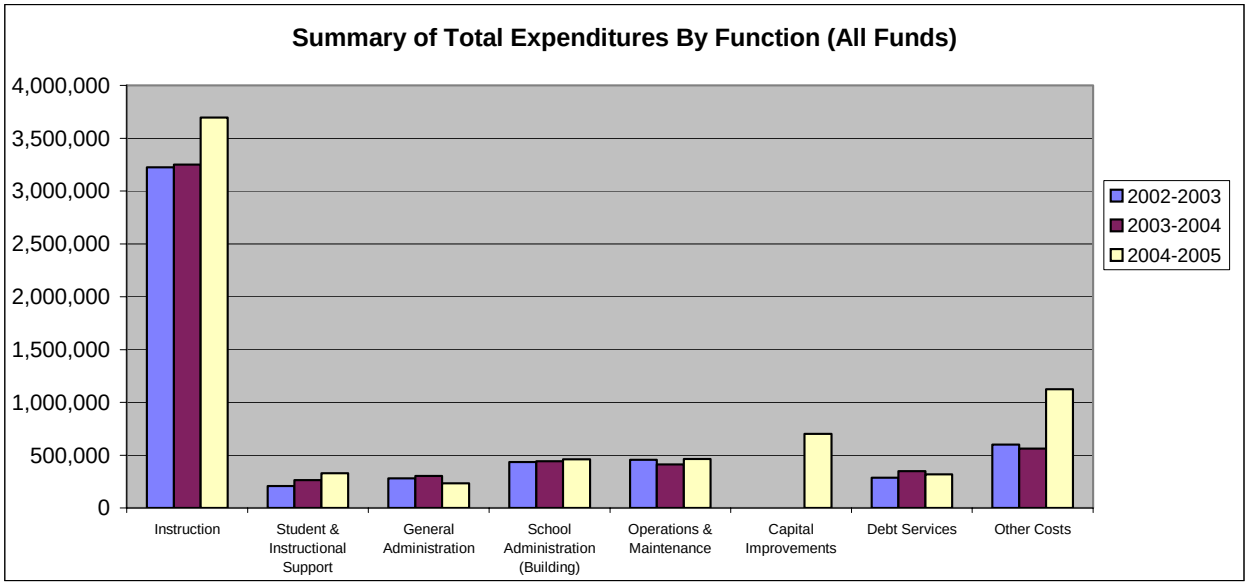
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,226,101	59%	3,251,441	58%	1%	3,697,285	50%	14%
Student & Instructional Support	207,361	4%	264,419	5%	28%	329,005	4%	24%
General Administration	281,015	5%	304,504	5%	8%	234,172	3%	-23%
School Administration (Building)	434,735	8%	442,104	8%	2%	460,538	6%	4%
Operations & Maintenance	456,349	8%	411,599	7%	-10%	464,335	6%	13%
Capital Improvements	0	0%	0	0%	0%	700,985	10%	0%
Debt Services	285,200	5%	349,042	6%	22%	319,822	4%	-8%
Other Costs	599,827	11%	560,978	10%	-6%	1,123,464	15%	100%
Total Expenditures	5,490,588	100%	5,584,087	100%	2%	7,329,606	100%	31%
Amount per Pupil	$8,832		$8,864		0%	$11,616		31%

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.

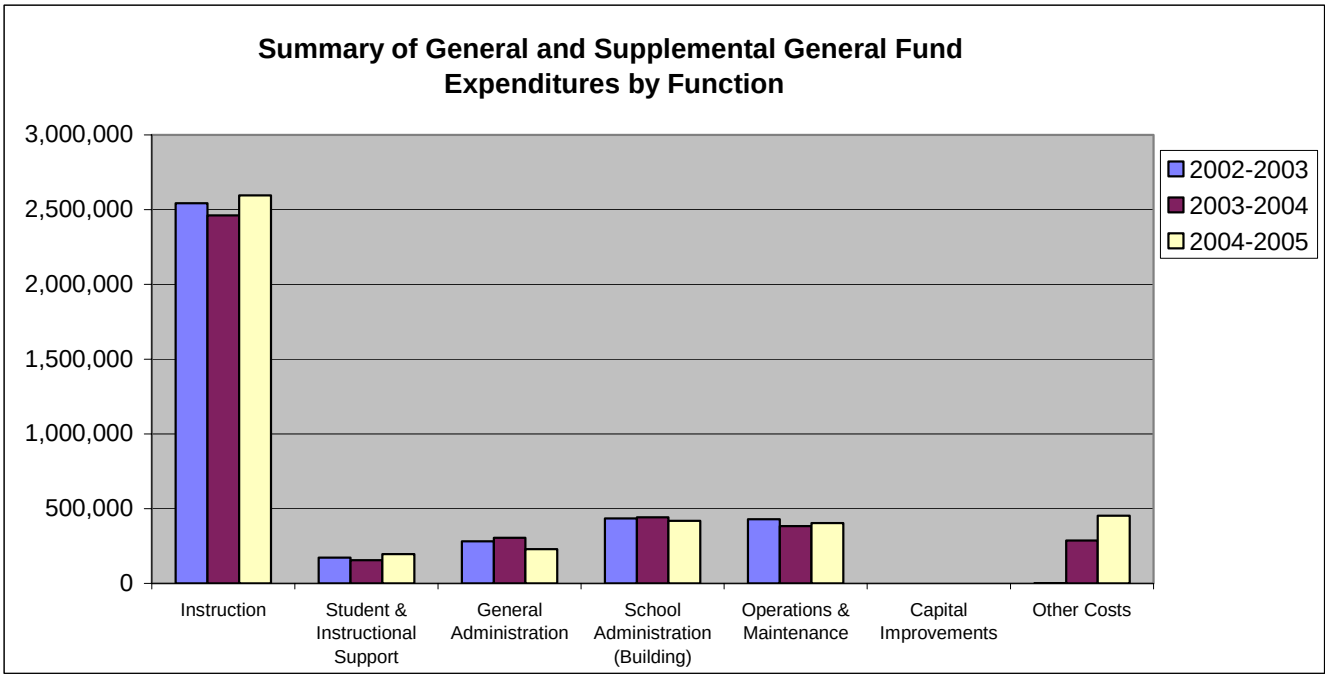
Further definition of what goes into each category:

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



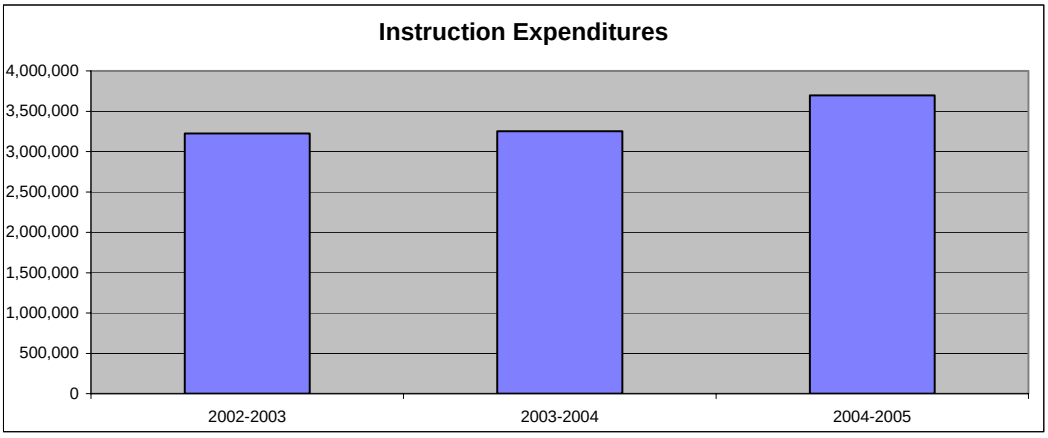
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,542,250	66%	2,461,132	61%	-3%	2,594,210	60%	5%
Student & Instructional Support	171,786	4%	156,252	4%	-9%	196,860	5%	26%
General Administration	281,015	7%	304,504	8%	8%	228,789	5%	-25%
School Administration (Building)	434,735	11%	442,104	11%	2%	417,912	10%	-5%
Operations & Maintenance	428,625	11%	383,726	10%	-10%	403,765	9%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,125	0%	287,190	7%	13415%	452,740	11%	58%
Total Expenditures	3,860,536	100%	4,034,908	100%	5%	4,294,276	100%	6%
Amount per Pupil	$6,210		$6,405		3%	$6,806		6%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,428,810		2,253,685	-7%		2,255,210	0%
Federal Funds	118,788		87,636	-26%		105,734	21%
Supplemental General	113,440		207,447	83%		339,000	63%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		47,812	0%		150,058	214%
Driver Education	11,770		9,384	-20%		16,334	74%
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	463,183		502,905	9%		606,822	21%
Technology Education	0						
Transportation	0						
Vocational Education	90,100		91,376	1%		90,000	-2%
Gifts/Grants	0		12,450	0%		20,000	61%
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						114,127	
Contingency Reserve	0		30,000	0%			
Text Book & Student Material	10		8,746	87360%			
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	3,226,101		3,251,441	1%		3,697,285	14%
Enrollment (FTE)*	621.7		630.0	1%		631.0	0%
Amount per Pupil	5,189		5,161	-1%		5,859	14%
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	3,226,101		3,251,441	1%		3,697,285	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.

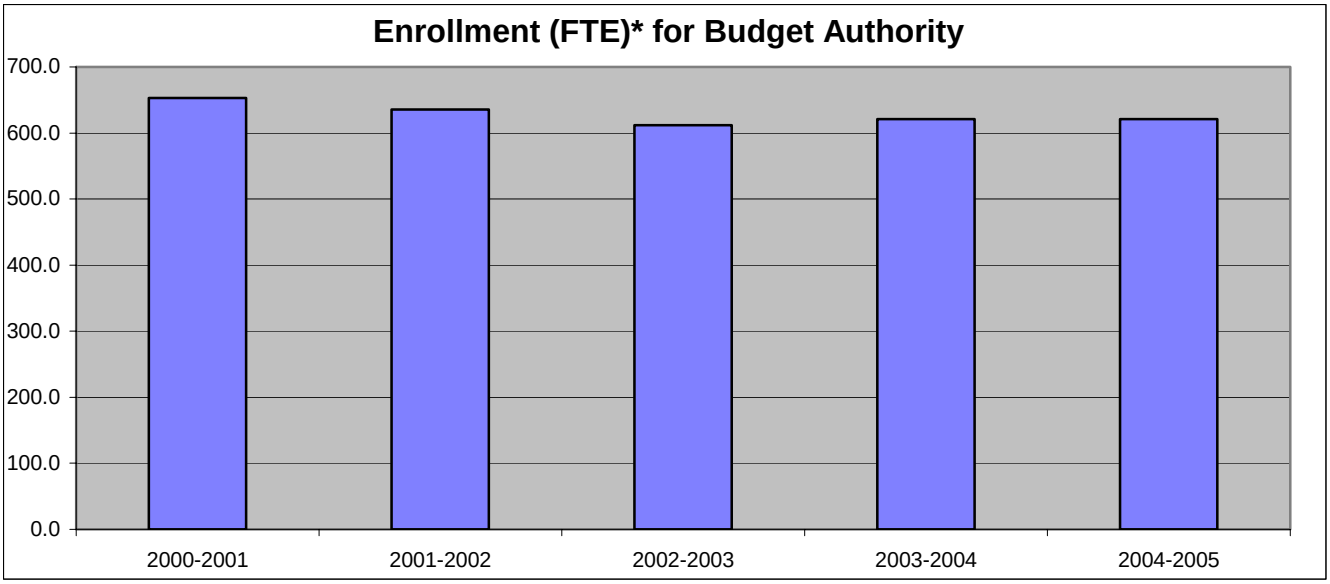
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

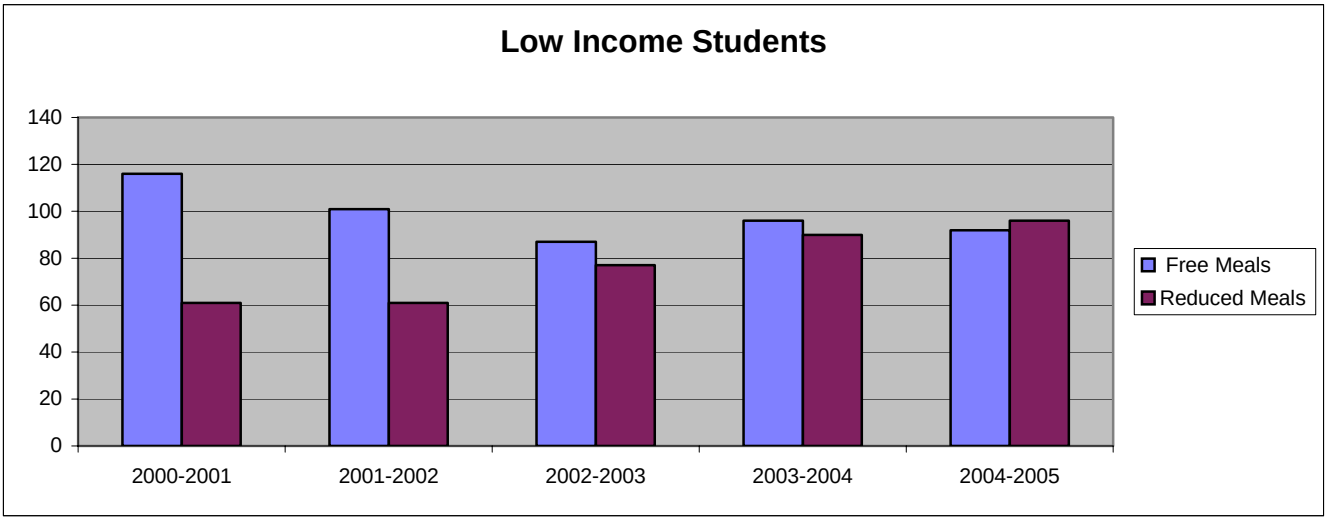
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,120,276	253	3,697,895	0		0	422,128
Supplemental General	917,000	47,979	398,345				470,676
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	1,044,043	974,043		0	25,000	0	45,000
Driver Training	32,547	19,271	3,276		0	10,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	407,575	80,234	3,460	86,936	0	135,000	101,945
Professional Development	65,068	35,068	0	0	0	30,000	0
Parent Education Program	46,718	15,000	19,718	0	0	12,000	0
Summer School	0	0		0	0	0	0
Special Education	740,835	274,835	0	0	0	466,000	0
Vocational Education	90,000			0	0	90,000	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	20,000	0					20,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	160,000	0	160,000				
Bond and Interest #1	319,822	290,953	105,540		0		262,133
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	108,722	0	xxxxxxxxxxx	108,722	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,072,606	1,737,636	4,388,234	195,658	25,000	743,000	1,321,882
Less Transfers	743,000						
TOTAL Budget Expenditures	$7,329,606						

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)*	653.0	635.7	-3%	611.7	-4%	621.0	2%	621.0	0%
Number of Students - Free Meals	116	101	-13%	87	-14%	96	10%	92	-4%
Number of Students - Reduced Meals	61	61	0%	77	26%	90	17%	96	7%

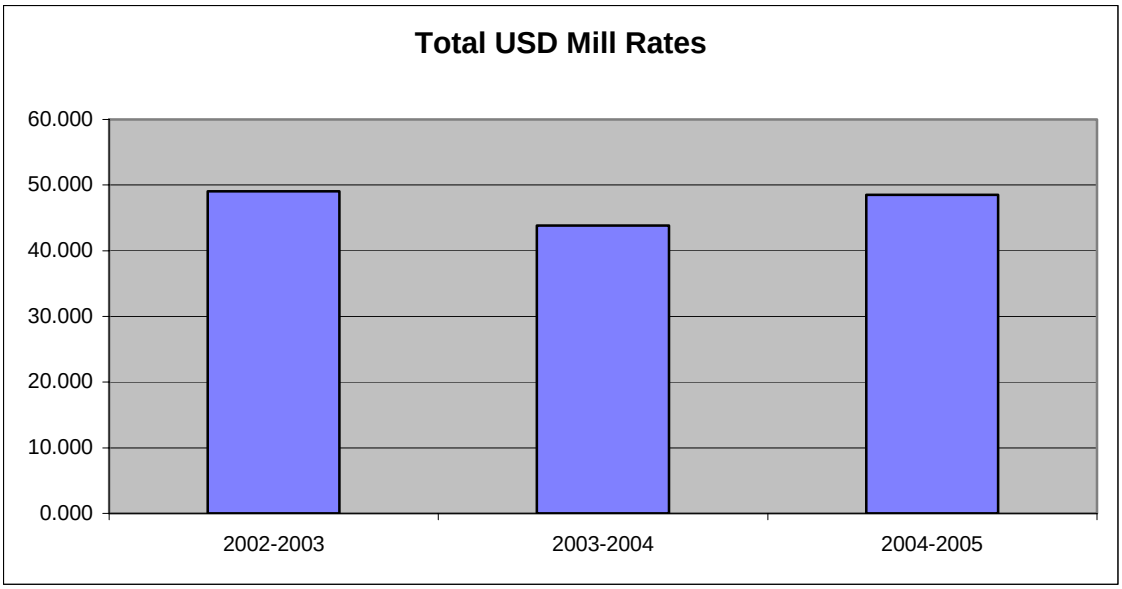




*FTE for state aid and budget authority purposes for general fund.

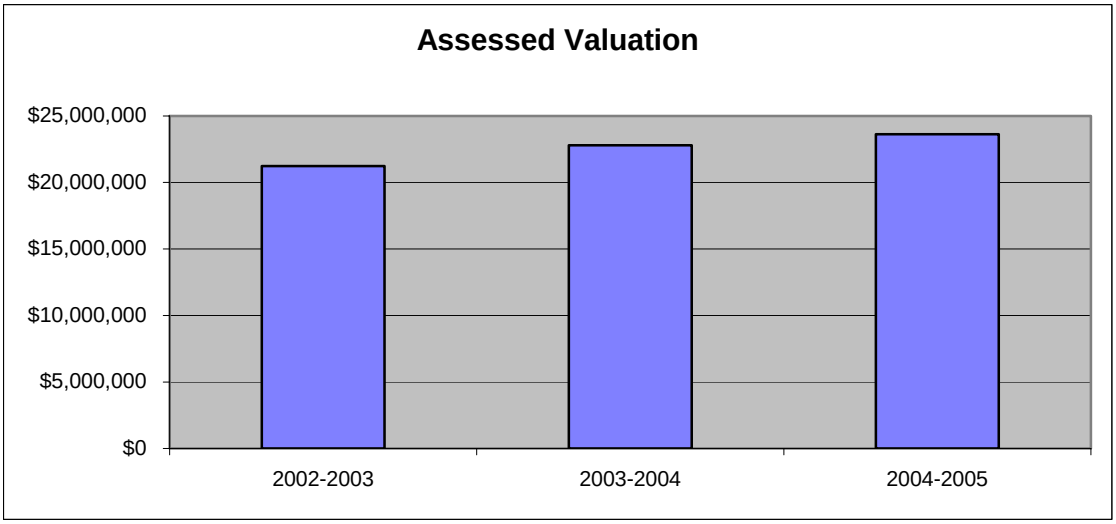
Miscellaneous Information
Mill Rates by Fund

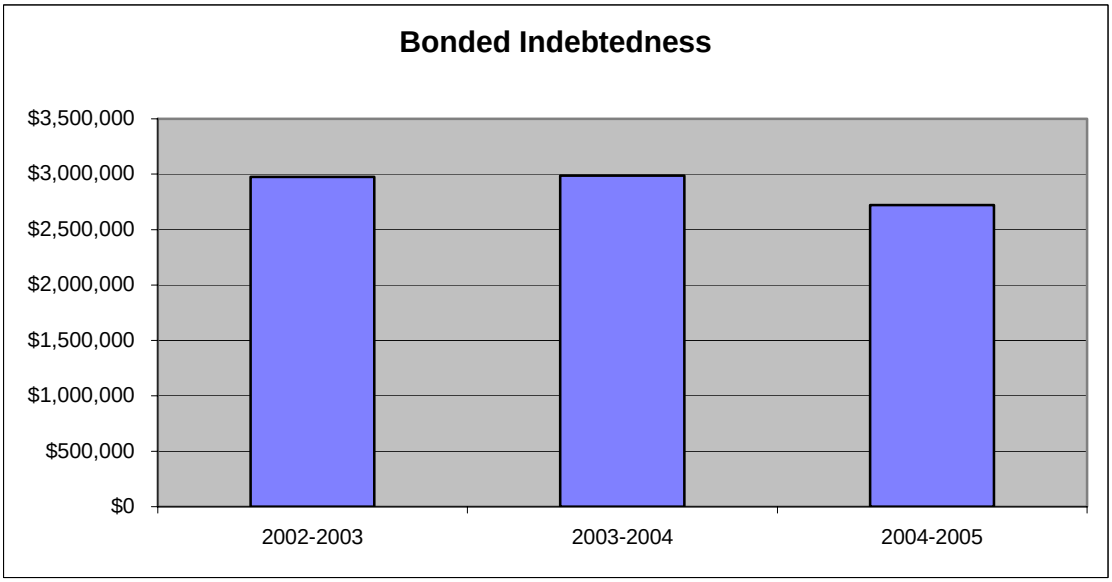
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	20.070	11.590	18.650
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.980	12.250	9.877
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	**49.050**	**43.840**	**48.527**
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	$21,218,630	$22,790,210	$23,637,281
Bonded Indebtedness	2,975,000	2,985,000	2,720,000





USD# 240
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	5.0	346,760	69,352	5.0	353,690	70,738	5.0	366,182	73,236
Teachers (Full Time)	48.8	1,870,240	38,325	48.4	1,946,082	40,208	48.4	1,836,719	37,949
Other Certified (Licensed) Personnel	4.0	155,170	38,793	3.6	136,535	37,926	3.6	159,576	44,327
Classified Personnel	18.2	319,425	17,551	18.2	503,003	27,638	18.2	595,636	32,727
Substitutes/Temporary Help	XXXXXXX	193,791	XXXXXXXXXXX	XXXXXXX	100,904	XXXXXXXXXXX	XXXXXXX	100,000	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