# Budget at a Glance

# 2005 - 2006

## Nemaha Valley Schools

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## Summary of Total Expenditures By Function
## (All Funds)

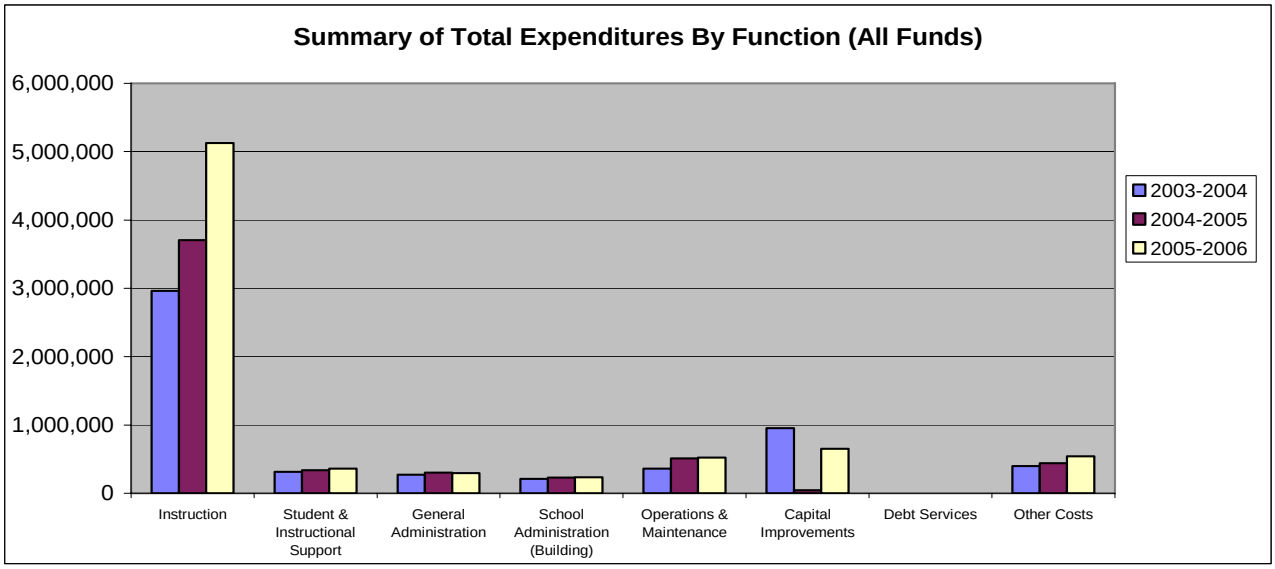
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,961,352 | 54% | 3,706,498 | 66% | 25% | 5,126,543 | 66% | 38% |
| Student & Instructional Support | 315,197 | 6% | 336,299 | 6% | 7% | 361,208 | 5% | 7% |
| General Administration | 272,981 | 5% | 303,663 | 5% | 11% | 295,002 | 4% | -3% |
| School Administration (Building) | 210,807 | 4% | 230,837 | 4% | 10% | 235,590 | 3% | 2% |
| Operations & Maintenance | 360,341 | 7% | 512,169 | 9% | 42% | 524,858 | 7% | 2% |
| Capital Improvements | 954,861 | 17% | 46,031 | 1% | -95% | 651,500 | 8% | 1315% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 398,189 | 7% | 440,571 | 8% | 11% | 543,031 | 7% | 23% |
| **Total Expenditures** | 5,473,728 | 100% | 5,576,068 | 100% | 2% | 7,737,732 | 100% | 39% |
| Amount per Pupil | $11,406 | | $11,177 | | -2% | $15,322 | | 37% |

*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.

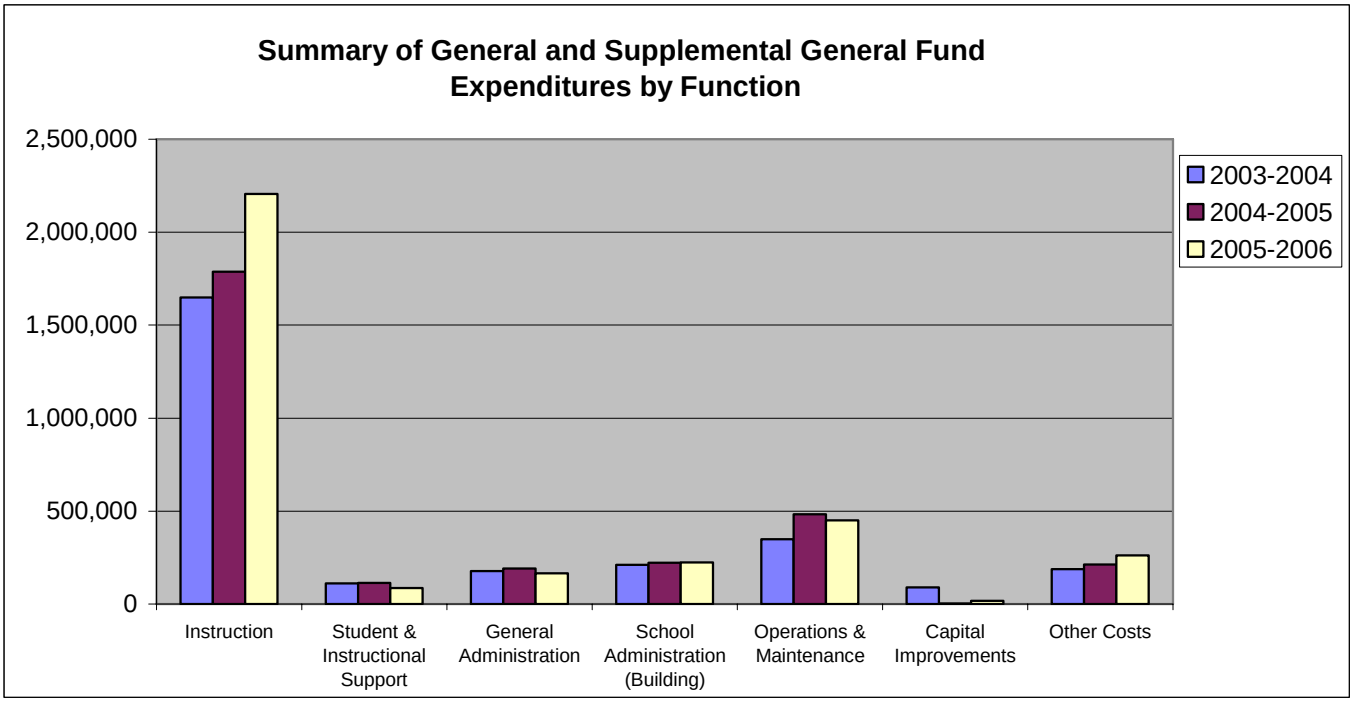
Further definition of what goes into each category:

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



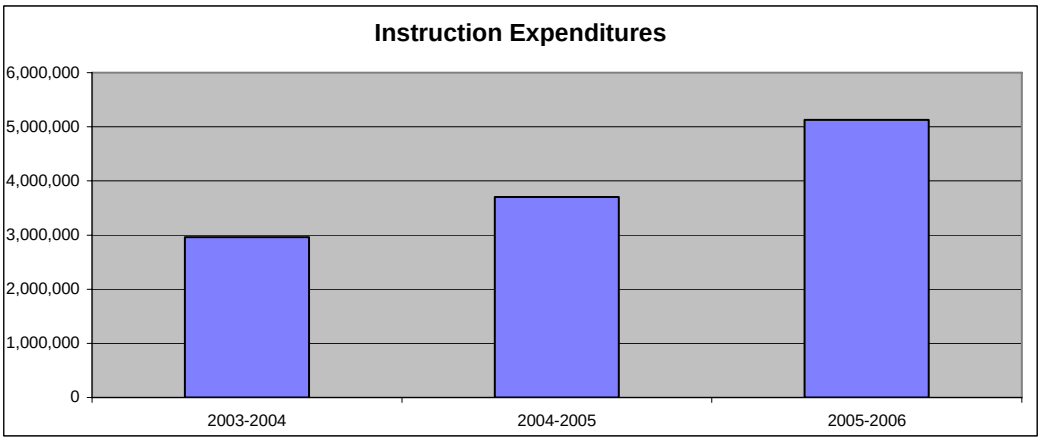
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,647,938 | 59% | 1,786,881 | 59% | 8% | 2,206,056 | 65% | 23% |
| Student & Instructional Support | 111,342 | 4% | 114,062 | 4% | 2% | 86,280 | 3% | -24% |
| General Administration | 178,071 | 6% | 190,564 | 6% | 7% | 165,050 | 5% | -13% |
| School Administration (Building) | 210,807 | 8% | 221,513 | 7% | 5% | 223,274 | 7% | 1% |
| Operations & Maintenance | 349,161 | 13% | 482,131 | 16% | 38% | 450,430 | 13% | -7% |
| Capital Improvements | 89,769 | 3% | 2,744 | 0% | -97% | 16,500 | 0% | 501% |
| Other Costs | 188,623 | 7% | 212,123 | 7% | 12% | 262,540 | 8% | 24% |
| **Total Expenditures** | 2,775,711 | 100% | 3,010,018 | 100% | 8% | 3,410,130 | 100% | 13% |
| Amount per Pupil | $5,784 | | $6,033 | | 4% | $6,753 | | 12% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|
| General | 1,519,489 | 1,605,345 | 6% | 1,932,256 | 20% |
| Federal Funds | 113,203 | 503,926 | 345% | 116,492 | -77% |
| Supplemental General | 128,449 | 181,536 | 41% | 273,800 | 51% |
| At Risk (4yr Old) | | | | 0 | |
| At Risk (K-12) | | | | 57,400 | |
| Bilingual Education | 0 | 0 | 0% | 0 | 0% |
| Capital Outlay | 0 | 2,541 | 0% | 1,007,900 | 39565% |
| Driver Education | 7,683 | 6,039 | -21% | 20,825 | 245% |
| Declining Enrollment | | | | 0 | |
| Extraordinary School Program | 5,878 | 16,948 | 188% | 51,175 | 202% |
| Food Service | 0 | 0 | 0% | 0 | 0% |
| Professional Development | 0 | 0 | 0% | 0 | 0% |
| Parent Education Program | 0 | 0 | 0% | 0 | 0% |
| Summer School | 2,305 | 0 | -100% | 10,248 | 0% |
| Special Education | 0 | 65,102 | 0% | 95,000 | 46% |
| Vocational Education | 158,220 | 155,221 | -2% | 240,000 | 55% |
| Gifts/Grants | 500 | 500 | 0% | 1,000 | 100% |
| Special Liability | 0 | 0 | 0% | 0 | 0% |
| School Retirement | 0 | 0 | 0% | 0 | 0% |
| Extraordinary Growth Facilities | 0 | 0 | 0% | 0 | 0% |
| Special Reserve | 0 | 0 | 0% | | |
| KPERS Spec. Ret. Contribution | | 125,392 | | 157,062 | 25% |
| Contingency Reserve | 0 | 0 | 0% | | |
| Text Book & Student Material | 20,360 | 2,181 | -89% | | |
| 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** | 1,956,087 | 2,664,731 | 36% | 3,963,158 | 49% |
| Enrollment (FTE)* | 479.9 | 498.9 | 4% | 505.0 | 1% |
| Amount per Pupil | 4,076 | 5,341 | 31% | 7,848 | 47% |
| | | | | | |
| Adult Education | 0 | 0 | 0% | 0 | 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 | 1,005,265 | 1,041,767 | 4% | 1,163,385 | 12% |
| **TOTAL** | 2,961,352 | 3,706,498 | 25% | 5,126,543 | 38% |




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.

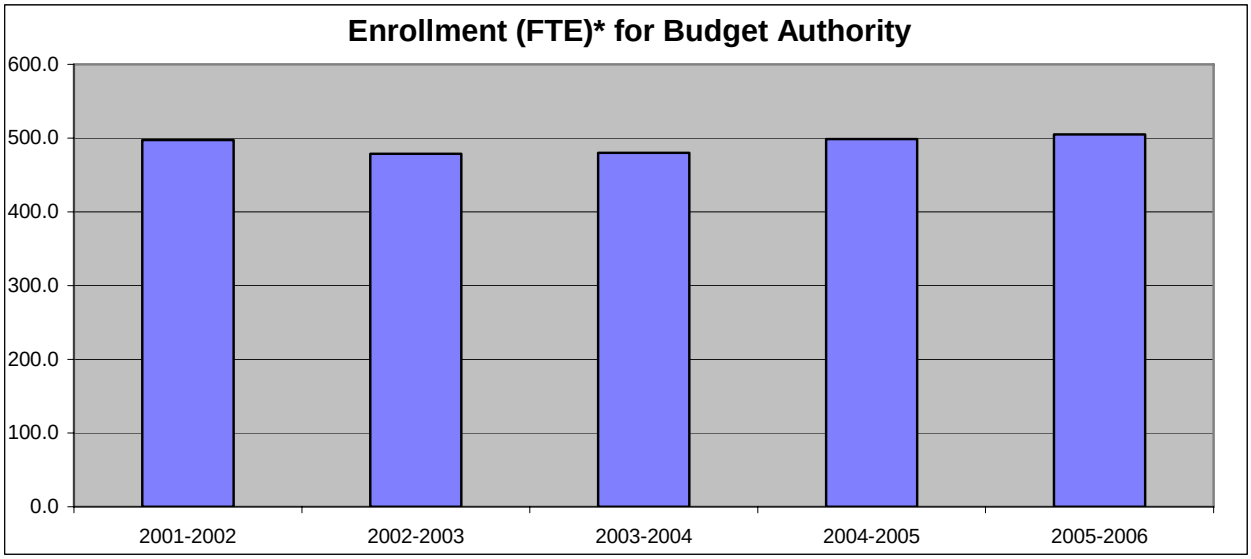
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

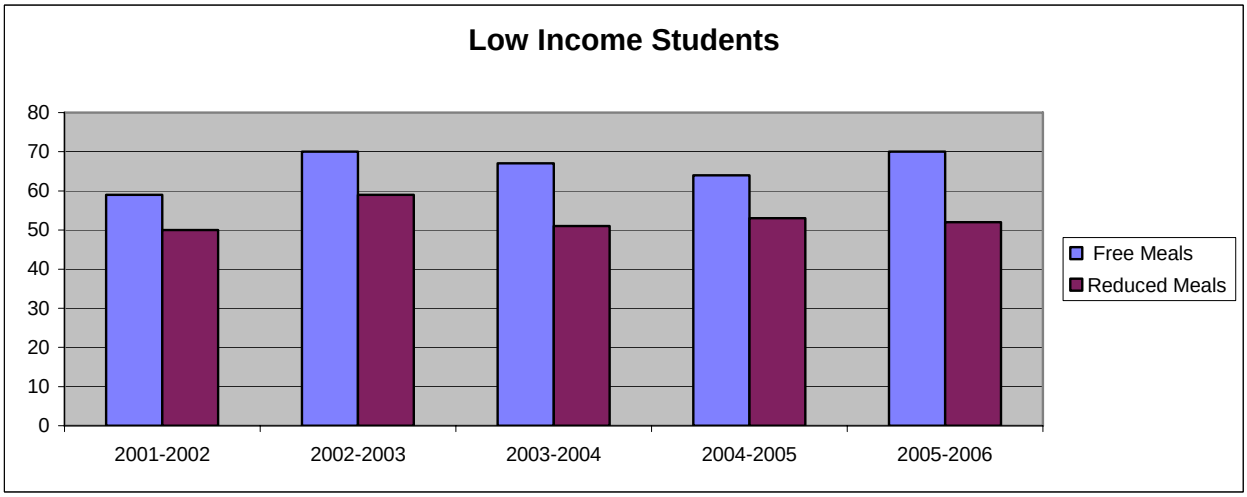
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 3,603,976 | 0 | 3,168,006 | 0 | | 0 | 435,970 |
| Supplemental General | 490,000 | 19,765 | 176,939 | | | | 293,296 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 0 | 0 | | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| At Risk (K-12) | 73,000 | 0 | | 0 | 0 | 73,000 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 1,645,400 | 2,779,507 | 0 | 0 | 146,250 | 0 | 12,000 |
| Driver Training | 32,525 | 38,044 | 3,840 | | 0 | 0 | 4,320 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 51,175 | 49,798 | | | 0 | 5,000 | 0 |
| Food Service | 286,138 | 63,449 | 3,542 | 66,834 | 0 | 31,000 | 121,313 |
| Professional Development | 20,000 | 40,083 | 1,250 | 0 | 0 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 10,248 | 50,865 | | 0 | 0 | 0 | 0 |
| Special Education | 409,935 | 185,311 | 0 | 0 | 0 | 297,985 | 2,500 |
| Vocational Education | 240,000 | | | 0 | 0 | 240,000 | 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 | 1,000 | 193 | | | | | 1,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 204,967 | 0 | 204,967 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 0 | 0 | 0 | | 0 | | 0 |
| 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 | 1436137 | 467,196 | 0 | 455,163 | 0 | 297,985 | 658,334 |
| Federal Funds | 215,062 | 10,068 | xxxxxxxxxxx | 204,994 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 8,719,563 | 3,704,279 | 3,558,544 | 726,991 | 146,250 | 944,970 | 1,528,733 |
| Less Transfers | 944,970 | | | | | | |
| TOTAL Budget Expenditures | $7,774,593 | | | | | | |

## 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)* | 497.4 | 478.9 | -4% | 479.9 | 0% | 498.9 | 4% | 505.0 | 1% |
| Number of Students - Free Meals | 59 | 70 | 19% | 67 | -4% | 64 | -4% | 70 | 9% |
| Number of Students - Reduced Meals | 50 | 59 | 18% | 51 | -14% | 53 | 4% | 52 | -2% |

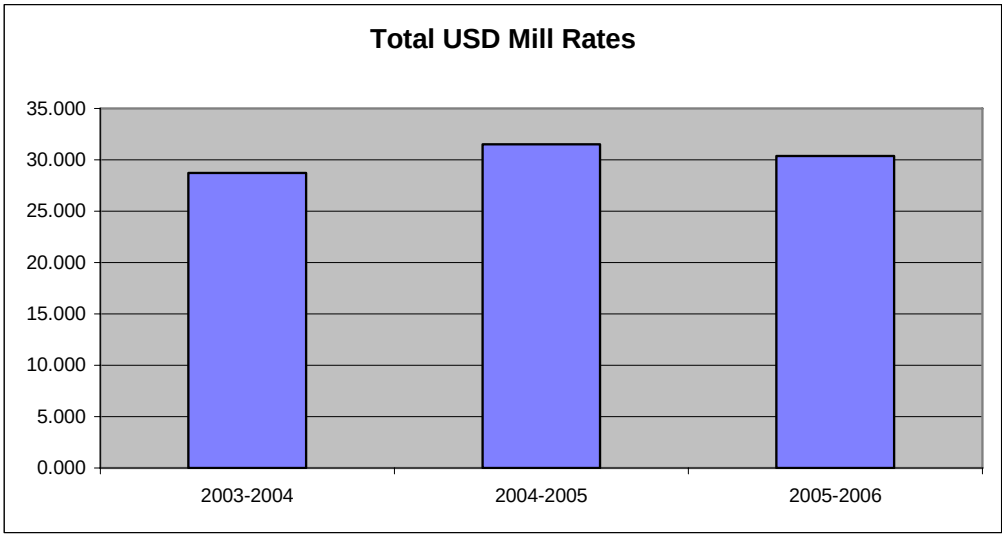



*FTE for state aid and budget authority purposes for general fund.

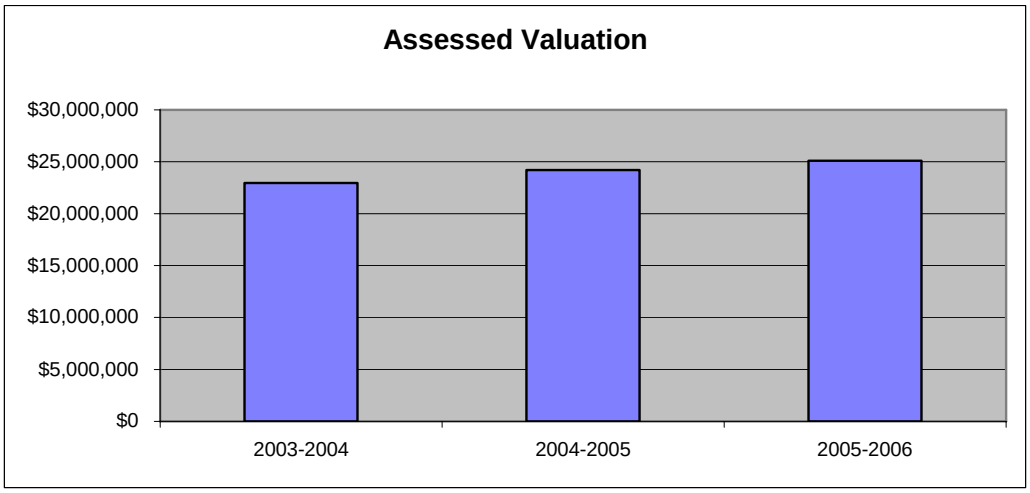
## Miscellaneous Information
## Mill Rates by Fund

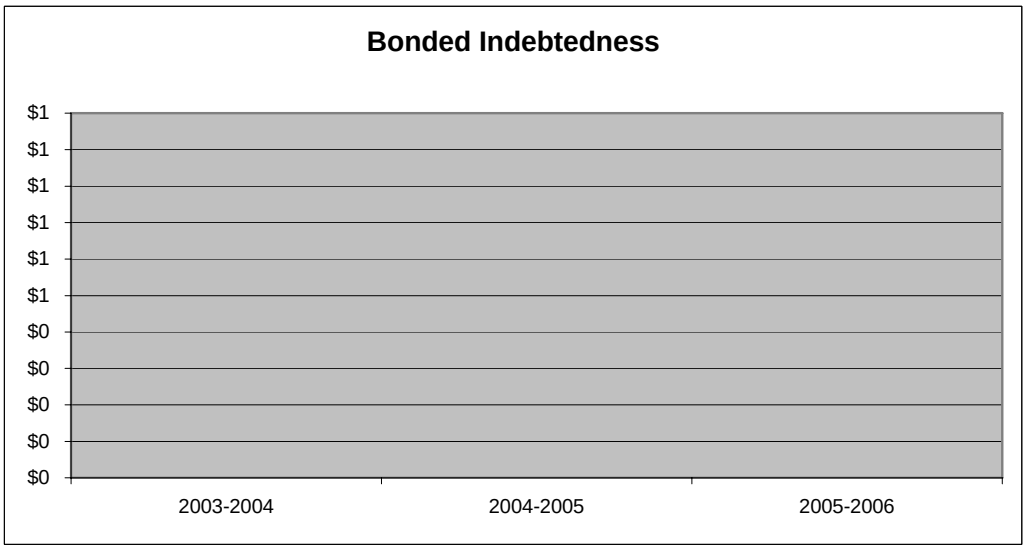
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 8.710 | 11.510 | 10.357 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 0.000 | 0.000 |
| Declining Enrollment | | | 0.000 |
| Special 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 | 0.000 | 0.000 | 0.000 |
| 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** | **28.710** | **31.510** | **30.357** |
| 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

| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| Assessed Valuation | $22,955,751 | $24,199,574 | $25,102,436 |
| Bonded Indebtedness | 0 | 0 | 0 |



USD# 442
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) | 6.7 | 369,511 | 55,151 | 6.5 | 369,933 | 56,913 | 5.7 | 348,718 | 61,179 |
| Teachers (Full Time) | 47.0 | 1,804,695 | 38,398 | 48.0 | 1,901,651 | 39,618 | 48.0 | 1,943,402 | 40,488 |
| Other Certified (Licensed) Personnel | 9.3 | 375,738 | 40,402 | 8.9 | 385,642 | 43,331 | 8.1 | 369,072 | 45,564 |
| Classified Personnel | 28.0 | 477,559 | 17,056 | 28.3 | 492,358 | 17,398 | 29.1 | 544,317 | 18,705 |
| Substitutes/Temporary Help | XXXXXXX | 92,445 | XXXXXXXXXXX | XXXXXXX | 91,537 | XXXXXXXXXXX | XXXXXXX | 93,250 | 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