# Budget at a Glance

# 2004 - 2005

Nemaha Valley Schools

# 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)

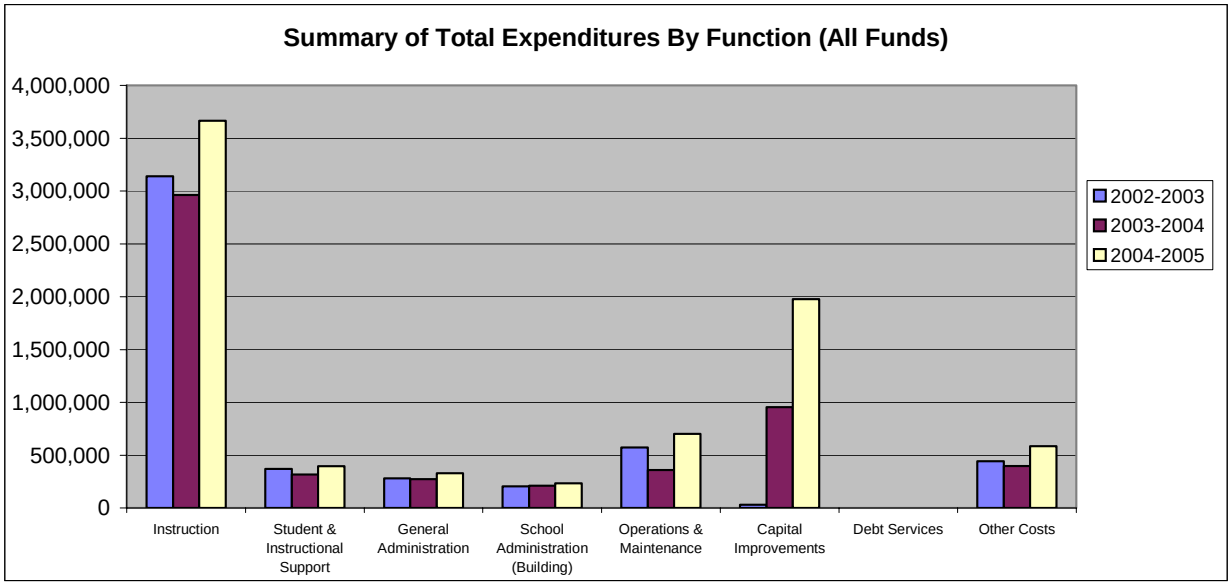
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,138,809 | 62% | 2,961,352 | 54% | -6% | 3,666,815 | 47% | 24% |
| Student & Instructional Support | 368,940 | 7% | 315,197 | 6% | -15% | 394,804 | 5% | 25% |
| General Administration | 281,774 | 6% | 272,981 | 5% | -3% | 328,530 | 4% | 20% |
| School Administration (Building) | 206,082 | 4% | 210,807 | 4% | 2% | 233,381 | 3% | 11% |
| Operations & Maintenance | 572,906 | 11% | 360,341 | 7% | -37% | 700,608 | 9% | 94% |
| Capital Improvements | 30,097 | 1% | 954,861 | 17% | 3073% | 1,976,000 | 25% | 107% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 443,544 | 9% | 398,189 | 7% | -10% | 584,860 | 7% | 47% |
| **Total Expenditures** | 5,042,152 | 100% | 5,473,728 | 100% | 9% | 7,884,998 | 100% | 44% |
| Amount per Pupil | $10,529 | | $11,406 | | 8% | $16,366 | | 43% |

*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.

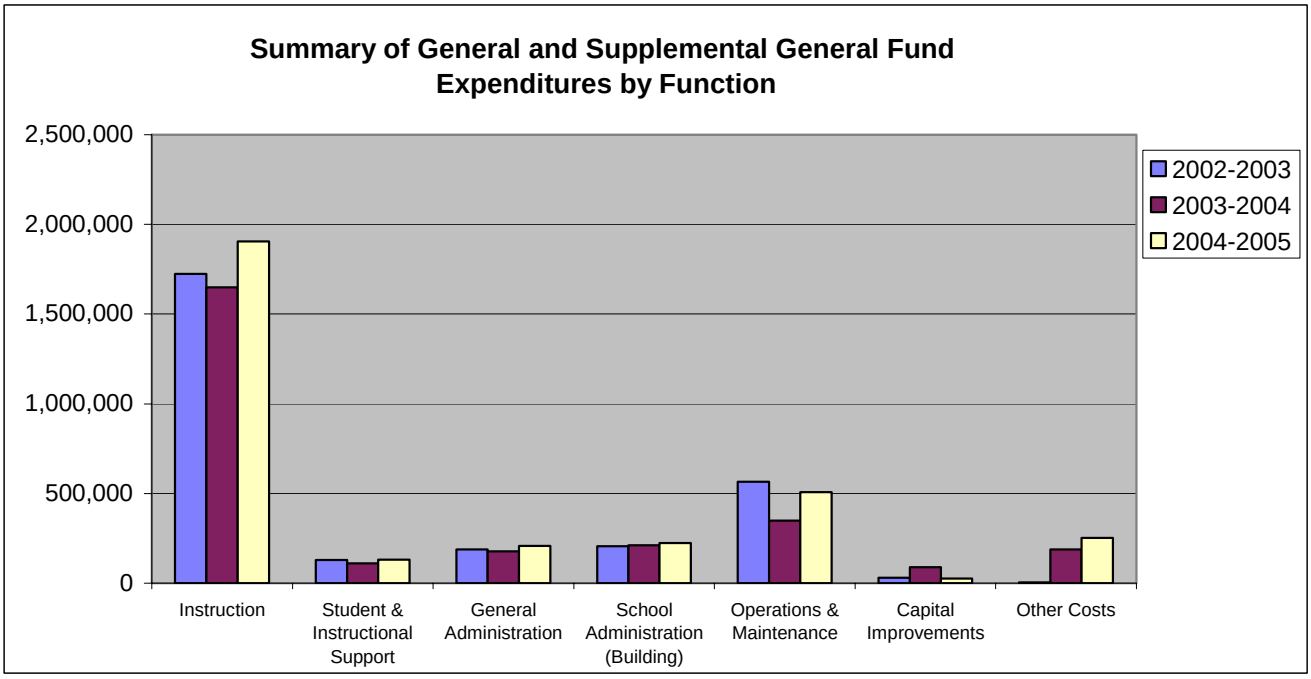
Further definition of what goes into each category:

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



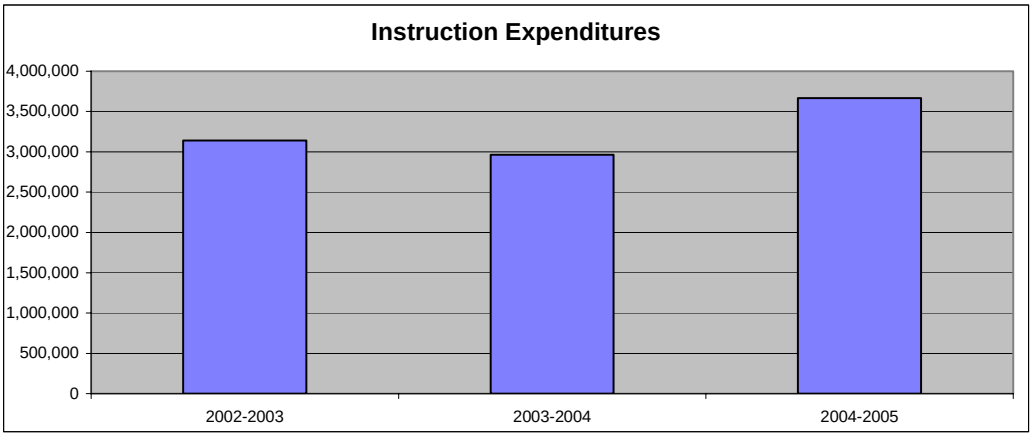
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,723,702 | 60% | 1,647,938 | 59% | -4% | 1,905,118 | 59% | 16% |
| Student & Instructional Support | 129,476 | 5% | 111,342 | 4% | -14% | 131,580 | 4% | 18% |
| General Administration | 188,792 | 7% | 178,071 | 6% | -6% | 208,405 | 6% | 17% |
| School Administration (Building) | 206,082 | 7% | 210,807 | 8% | 2% | 223,809 | 7% | 6% |
| Operations & Maintenance | 565,994 | 20% | 349,161 | 13% | -38% | 507,273 | 16% | 45% |
| Capital Improvements | 30,097 | 1% | 89,769 | 3% | 198% | 26,000 | 1% | -71% |
| Other Costs | 4,962 | 0% | 188,623 | 7% | 3701% | 253,245 | 8% | 34% |
| **Total Expenditures** | 2,849,105 | 100% | 2,775,711 | 100% | -3% | 3,255,430 | 100% | 17% |
| Amount per Pupil | $5,949 | | $5,784 | | -3% | $6,757 | | 17% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,597,470 | | 1,519,489 | -5% | | 1,775,118 | 17% |
| Federal Funds | 119,331 | | 113,203 | -5% | | 147,551 | 30% |
| Supplemental General | 126,232 | | 128,449 | 2% | | 130,000 | 1% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 0 | 0% | | 0 | 0% |
| Driver Education | 6,349 | | 7,683 | 21% | | 16,760 | 118% |
| Extraordinary School Program | 11,876 | | 5,878 | -51% | | 44,875 | 663% |
| 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 | | 2,305 | 0% | | 21,030 | 812% |
| Special Education | 163,004 | | 0 | -100% | | 93,536 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 174,598 | | 158,220 | -9% | | 180,000 | 14% |
| Gifts/Grants | 0 | | 500 | 0% | | 0 | -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 | | | | | | 134,193 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 0 | | 20,360 | 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** | 2,198,860 | | 1,956,087 | -11% | | 2,543,063 | 30% |
| Enrollment (FTE)* | 478.9 | | 479.9 | 0% | | 481.8 | 0% |
| Amount per Pupil | 4,591 | | 4,076 | -11% | | 5,278 | 29% |
| | | | | | | | |
| 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 | 939,949 | | 1,005,265 | 7% | | 1,123,752 | 12% |
| **TOTAL** | 3,138,809 | | 2,961,352 | -6% | | 3,666,815 | 24% |




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.

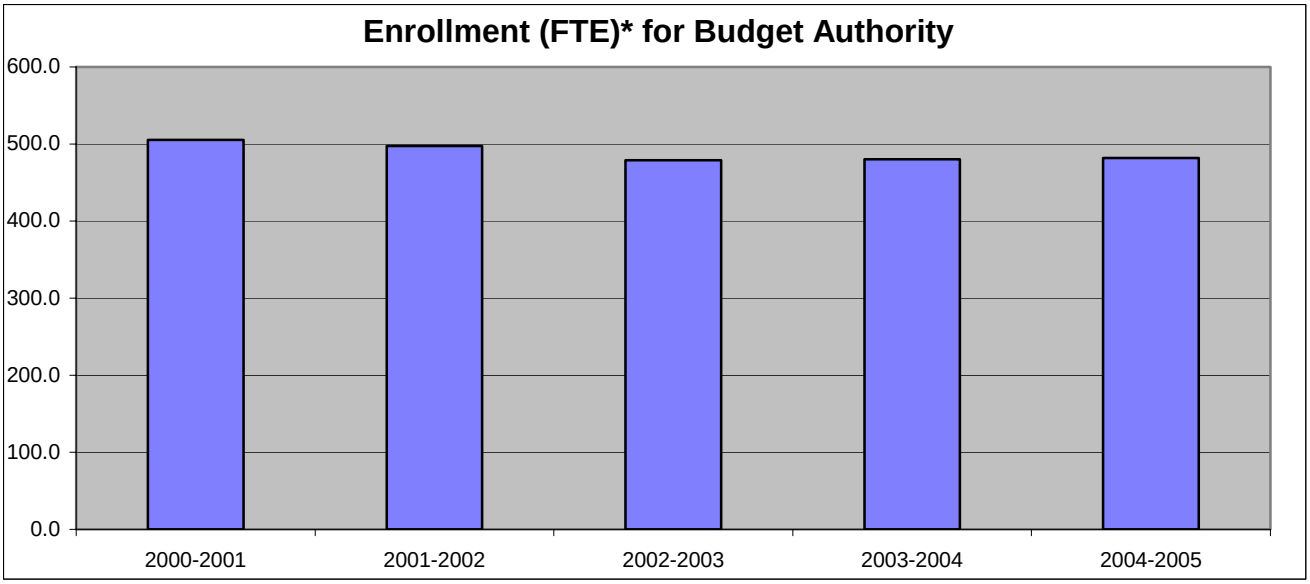
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

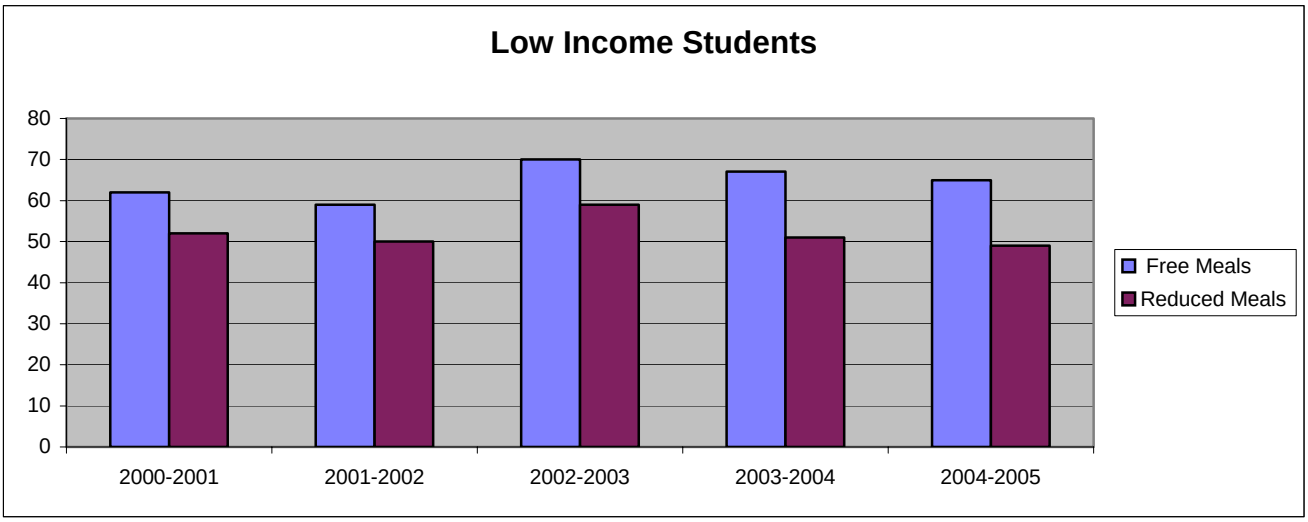
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 3,298,229 | 0 | 2,877,235 | 0 | | 0 | 420,994 |
| Supplemental General | 430,000 | 26,888 | 108,145 | | | | 294,967 |
| 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 | 2,100,000 | 2,371,056 | | 0 | 60,000 | 0 | 9,500 |
| Driver Training | 25,210 | 37,691 | 4,032 | | 0 | 5,000 | 4,875 |
| Extraordinary School Program | 44,875 | 49,746 | | | 0 | 5,000 | 0 |
| Food Service | 263,757 | 60,960 | 3,294 | 63,425 | 10,000 | 20,000 | 106,078 |
| Professional Development | 22,347 | 48,753 | 0 | 0 | 0 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 21,030 | 50,835 | | 0 | 0 | 0 | 1,700 |
| Special Education | 383,335 | 242,502 | 0 | 0 | 0 | 262,799 | 5,900 |
| Vocational Education | 180,000 | | | 0 | 0 | 180,000 | 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 | 0 | 94 | | | | | 12,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 170,499 | 0 | 170,499 | | | | |
| 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 | 1435989 | 454,084 | 0 | 436,762 | 0 | 247,799 | 720,919 |
| Federal Funds | 230,325 | 48 | xxxxxxxxxxx | 230,277 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 8,605,596 | 3,342,657 | 3,163,205 | 730,464 | 70,000 | 720,598 | 1,576,933 |
| Less Transfers | 720,598 | | | | | | |
| TOTAL Budget Expenditures | $7,884,998 | | | | | | |

## 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)* | 505.5 | 497.4 | -2% | 478.9 | -4% | 479.9 | 0% | 481.8 | 0% |
| Number of Students - Free Meals | 62 | 59 | -5% | 70 | 19% | 67 | -4% | 65 | -3% |
| Number of Students - Reduced Meals | 52 | 50 | -4% | 59 | 18% | 51 | -14% | 49 | -4% |

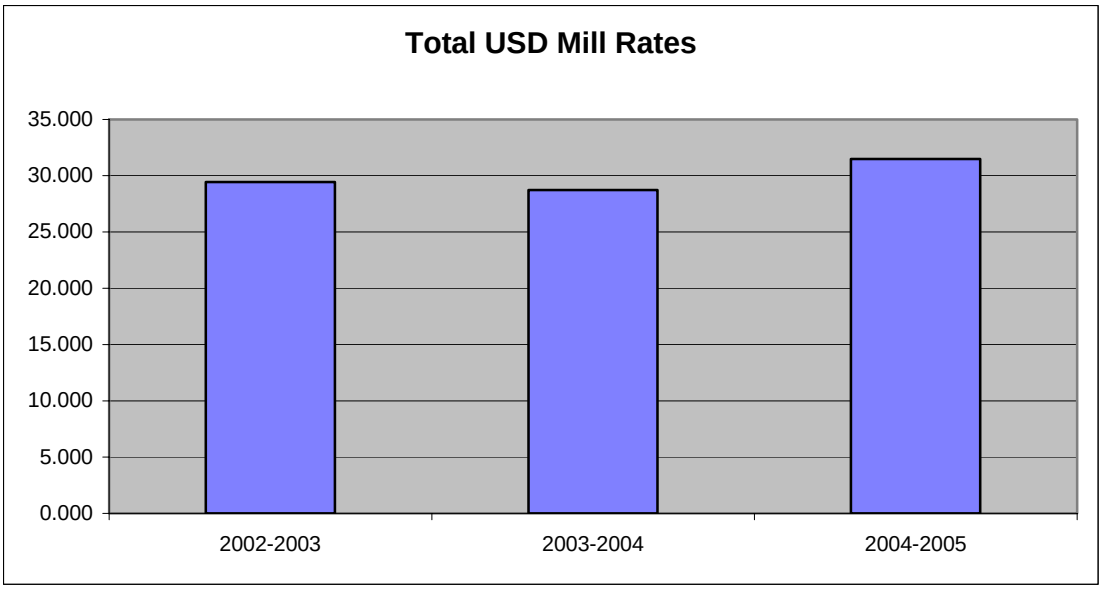



*FTE for state aid and budget authority purposes for general fund.

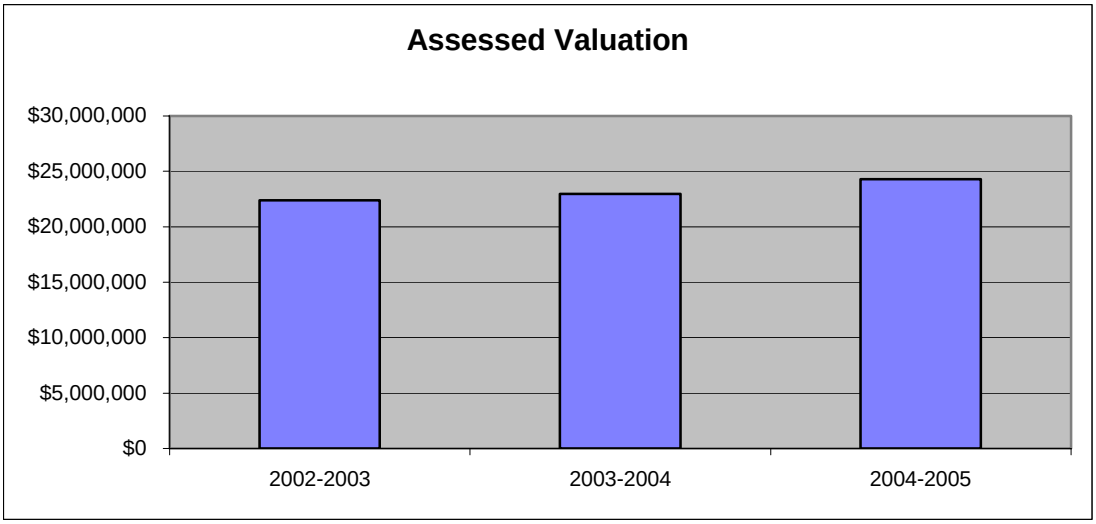
## Miscellaneous Information
## Mill Rates by Fund

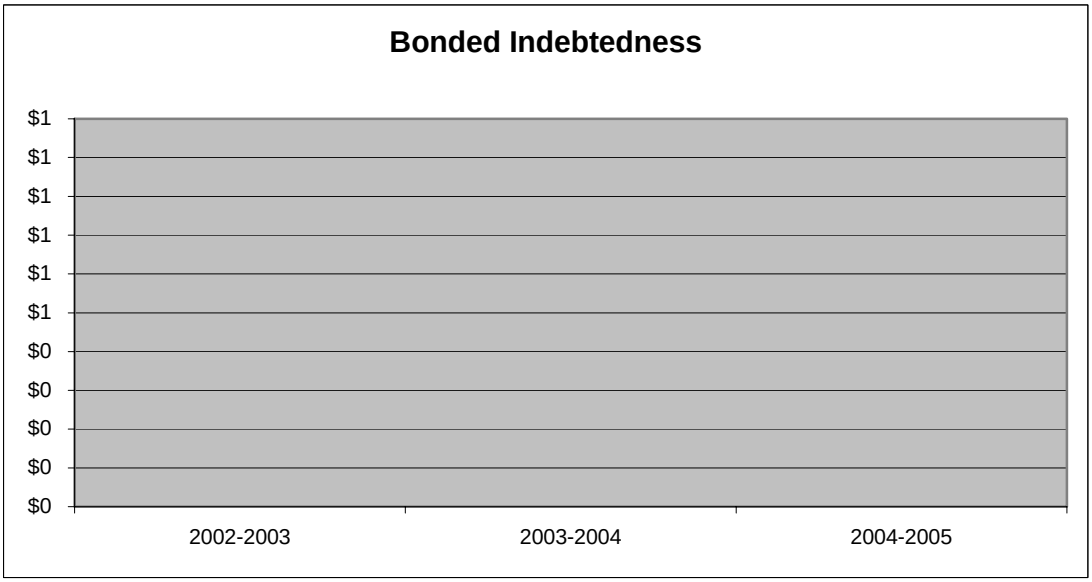
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 9.430 | 8.710 | 11.472 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 0.000 | 0.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 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** | **29.430** | **28.710** | **31.472** |
| 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 | $22,384,888 | $22,955,751 | $24,276,139 |
| Bonded Indebtedness | 0 | 0 | 0 |



USD# 442
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) | 6.7 | 357,856 | 53,411 | 6.7 | 369,511 | 55,151 | 6.7 | 381,455 | 56,934 |
| Teachers (Full Time) | 48.0 | 1,840,009 | 38,334 | 47.0 | 1,804,695 | 38,398 | 48.0 | 1,892,156 | 39,420 |
| Other Certified (Licensed) Personnel | 8.1 | 341,165 | 42,119 | 9.3 | 375,738 | 40,402 | 8.6 | 373,891 | 43,476 |
| Classified Personnel | 25.9 | 428,084 | 16,528 | 28.0 | 477,559 | 17,056 | 28.1 | 506,218 | 18,015 |
| Substitutes/Temporary Help | XXXXXXX | 109,180 | XXXXXXXXXXX | XXXXXXX | 92,445 | XXXXXXXXXXX | XXXXXXX | 97,500 | 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