Budget at a Glance

2004 - 2005

Spearville

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)

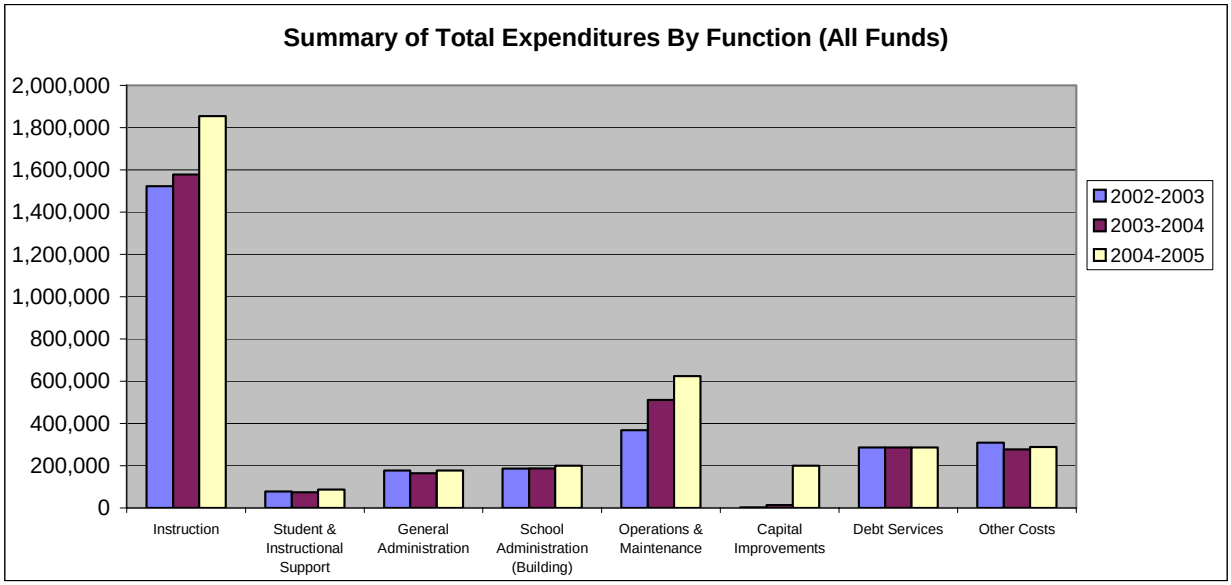
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,522,609	52%	1,578,232	51%	4%	1,853,913	50%	17%
Student & Instructional Support	78,423	3%	75,281	2%	-4%	87,178	2%	16%
General Administration	177,130	6%	163,933	5%	-7%	176,777	5%	8%
School Administration (Building)	186,302	6%	187,362	6%	1%	200,299	5%	7%
Operations & Maintenance	367,872	13%	511,866	17%	39%	624,204	17%	22%
Capital Improvements	2,356	0%	13,775	0%	485%	200,000	5%	1352%
Debt Services	285,755	10%	285,876	9%	0%	285,730	8%	0%
Other Costs	308,775	11%	277,068	9%	-10%	288,530	8%	4%
Total Expenditures	2,929,222	100%	3,093,393	100%	6%	3,716,631	100%	20%
Amount per Pupil	$8,578		$8,475		-1%	$10,559		25%

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.

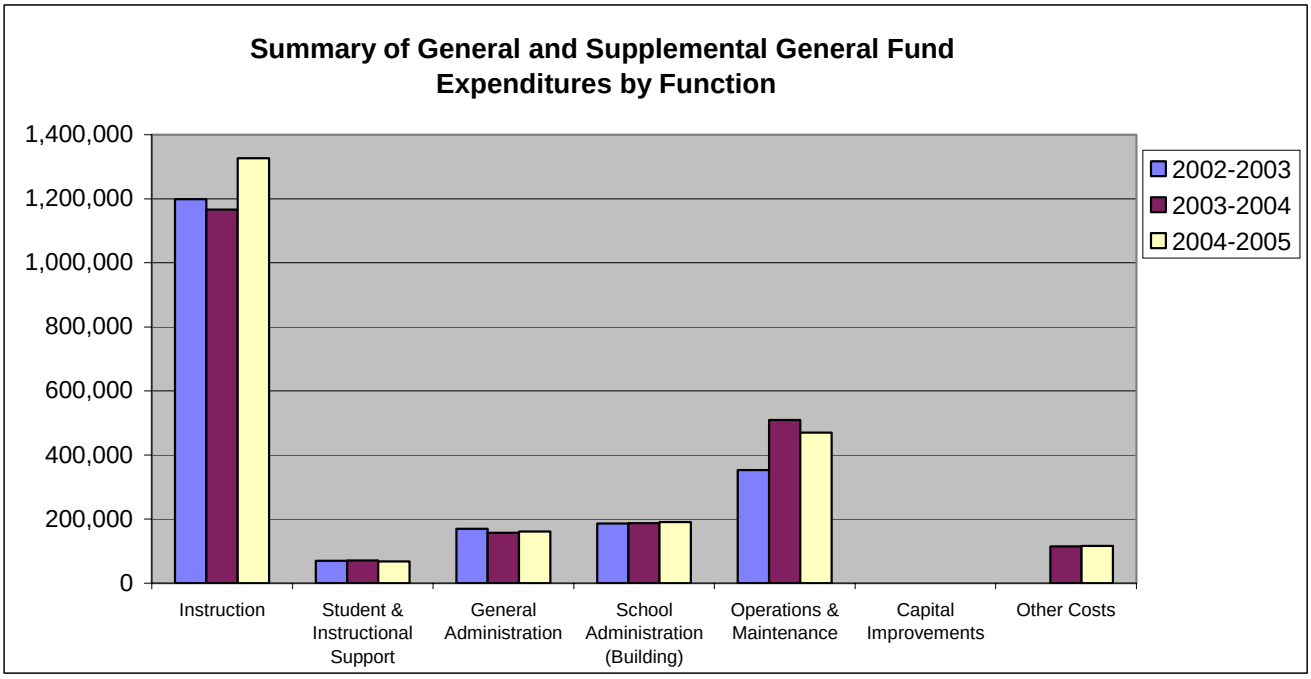
Further definition of what goes into each category:

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



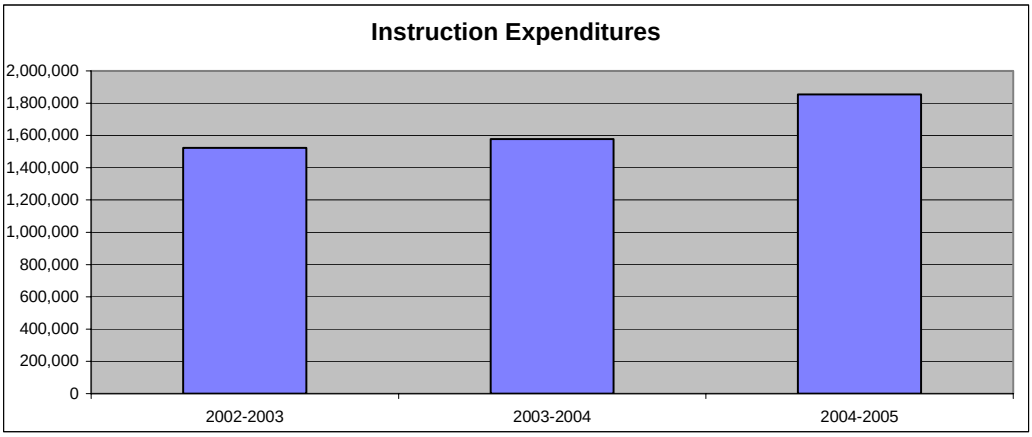
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,198,776	61%	1,166,366	53%	-3%	1,326,286	57%	14%
Student & Instructional Support	69,987	4%	71,137	3%	2%	68,592	3%	-4%
General Administration	170,005	9%	157,108	7%	-8%	161,837	7%	3%
School Administration (Building)	186,302	9%	187,362	8%	1%	190,899	8%	2%
Operations & Maintenance	353,299	18%	509,219	23%	44%	469,904	20%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	114,632	5%	0%	116,867	5%	2%
Total Expenditures	1,978,369	100%	2,205,824	100%	11%	2,334,385	100%	6%
Amount per Pupil	$5,793		$6,043		4%	$6,632		10%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,198,776		1,166,366	-3%		1,326,286	14%
Federal Funds	30,521		74,507	144%		76,827	3%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		30,719	0%		50,000	63%
Driver Education	4,786		4,147	-13%		5,864	41%
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	244,911		259,443	6%		303,816	17%
Technology Education	0						
Transportation	0						
Vocational Education	30,000		28,586	-5%		30,000	5%
Gifts/Grants	0		0	0%		0	0%
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						61,120	
Contingency Reserve	0		0	0%			
Text Book & Student Material	13,615		14,464	6%			
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	1,522,609		1,578,232	4%		1,853,913	17%
Enrollment (FTE)*	341.5		365.0	7%		352.0	-4%
Amount per Pupil	4,459		4,324	-3%		5,267	22%
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	1,522,609		1,578,232	4%		1,853,913	17%



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.

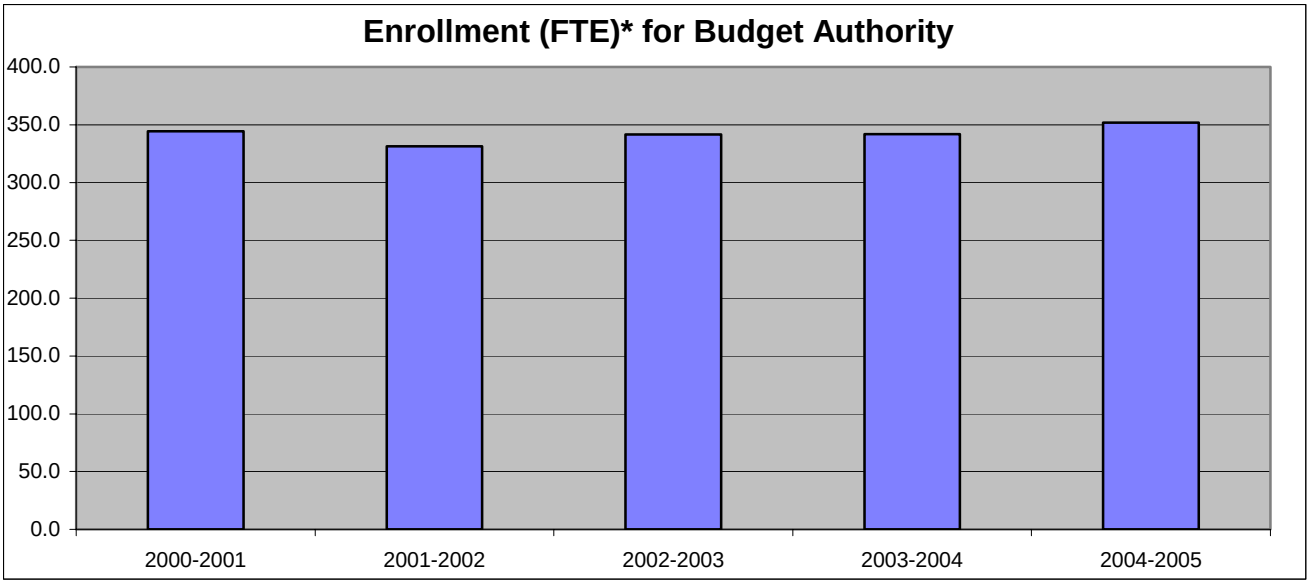
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

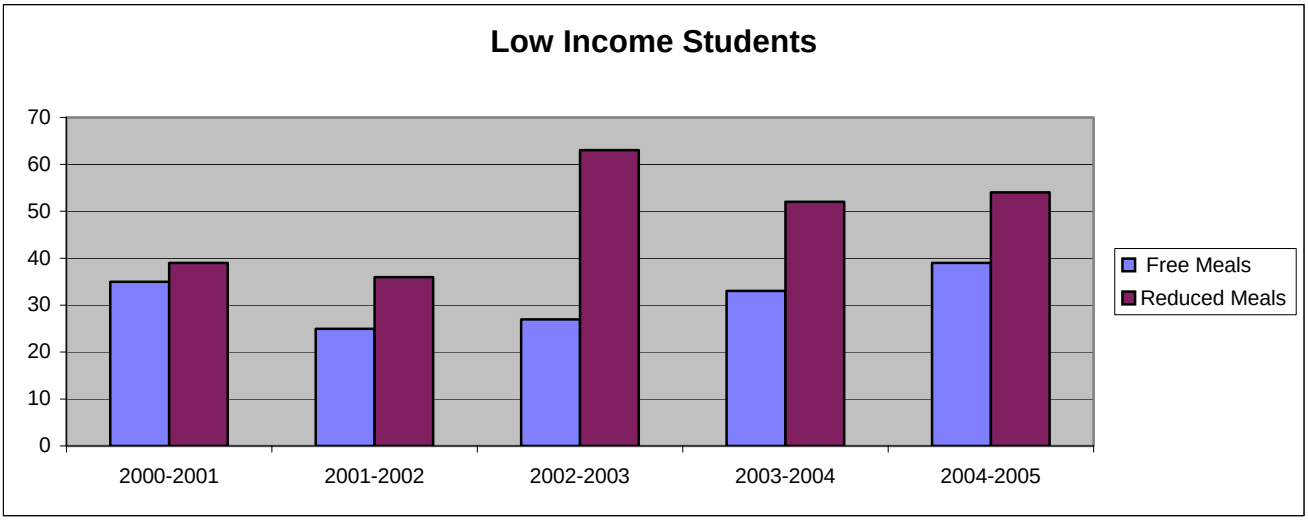
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,439,485	3,120	2,254,608	0		0	181,757
Supplemental General	226,500	17,250	122,491				86,759
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	400,000	462,167		0	11,000	9,000	45,668
Driver Training	5,864	1,380	2,184		0	0	2,300
Extraordinary School Program	0	0			0	0	0
Food Service	152,063	28,195	2,266	41,417	0	2,100	78,085
Professional Development	15,486	15,486	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	328,756	42,256	0	0	0	286,500	0
Vocational Education	30,000			0	0	30,000	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	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	87,520	0	87,520				
Bond and Interest #1	285,730	237,520	117,108		0		153,649
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	76,827	2,327	xxxxxxxxxxx	74,500	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,048,231	809,701	2,586,177	115,917	11,000	327,600	548,218
Less Transfers	327,600						
TOTAL Budget Expenditures	$3,720,631						

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)*	344.5	331.5	-4%	341.5	3%	342.0	0%	352.0	3%
Number of Students - Free Meals	35	25	-29%	27	8%	33	22%	39	18%
Number of Students - Reduced Meals	39	36	-8%	63	75%	52	-17%	54	4%

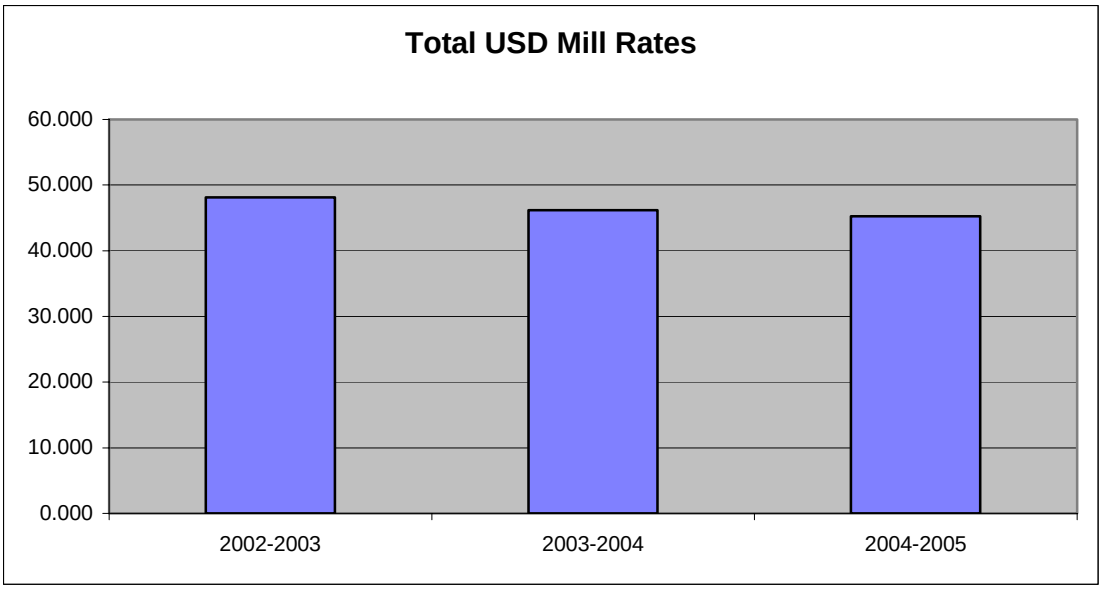




*FTE for state aid and budget authority purposes for general fund.

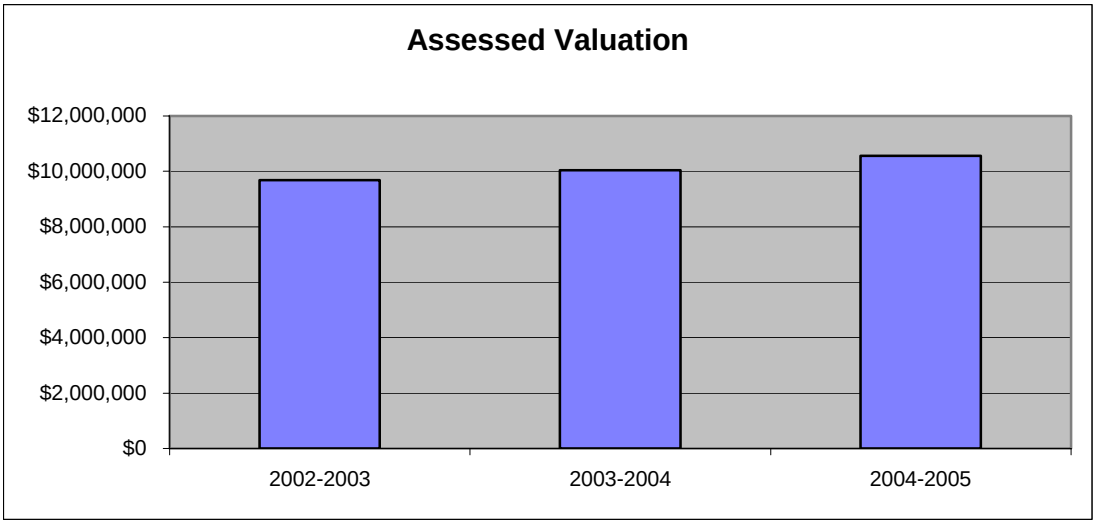
Miscellaneous Information
Mill Rates by Fund

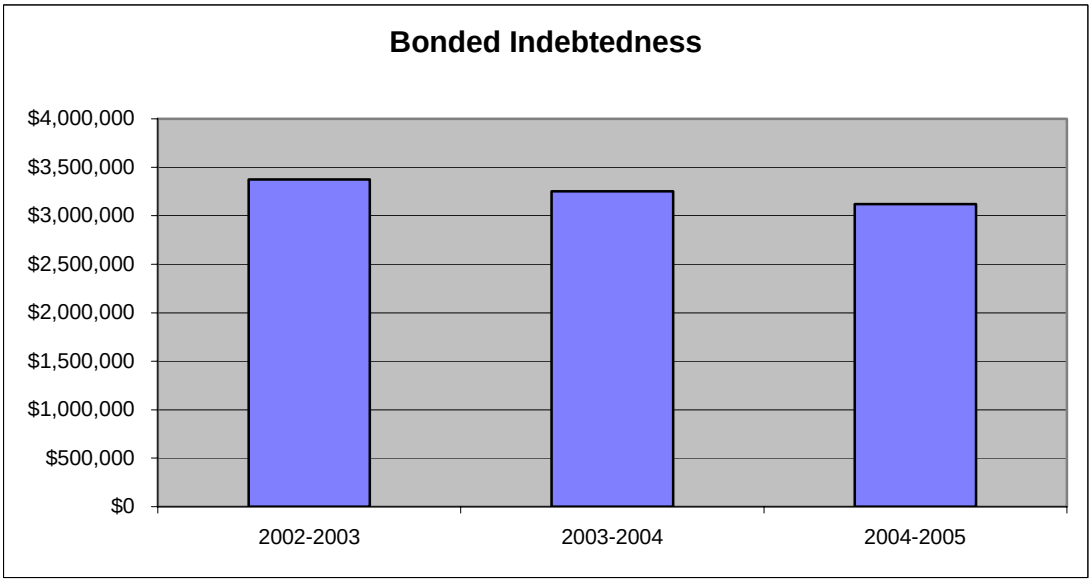
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	8.026	7.404	8.007
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	16.101	14.751	13.259
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	**48.127**	**46.155**	**45.266**
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	3.750	3.750	3.750
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**3.750**	**3.750**	**3.750**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$9,686,110	$10,035,617	$10,553,094
Bonded Indebtedness	3,375,000	3,250,000	3,120,000





USD# 381
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)	6.0	194,490	32,415	6.0	196,559	32,760	6.0	194,566	32,428
Teachers (Full Time)	26.0	914,084	35,157	27.0	902,477	33,425	26.0	964,694	37,104
Other Certified (Licensed) Personnel	3.0	107,654	35,885	3.0	108,561	36,187	4.0	106,382	26,596
Classified Personnel	16.0	225,151	14,072	16.0	210,404	13,150	16.0	230,000	14,375
Substitutes/Temporary Help	XXXXXXX	17,611	XXXXXXXXXXX	XXXXXXX	24,335	XXXXXXXXXXX	XXXXXXX	25,000	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