Budget at a Glance

2004 - 2005

Kaw Valley

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Summary of Total Expenditures By Function
(All Funds)

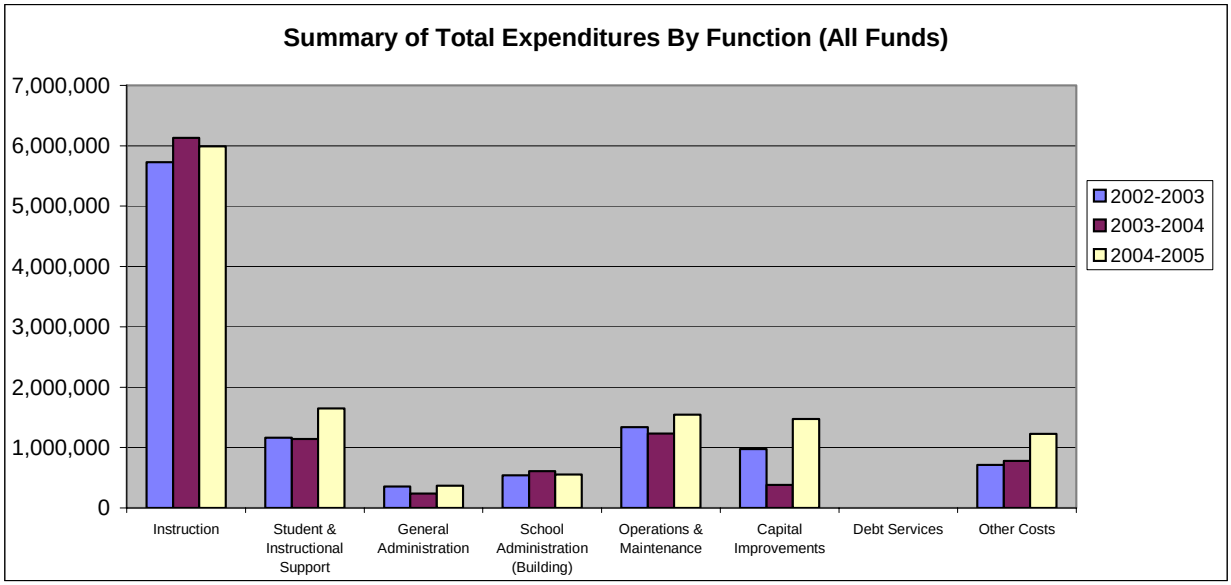
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,730,029	53%	6,132,495	58%	7%	5,991,435	47%	-2%
Student & Instructional Support	1,167,325	11%	1,141,429	11%	-2%	1,646,472	13%	44%
General Administration	354,054	3%	239,740	2%	-32%	366,978	3%	53%
School Administration (Building)	538,788	5%	611,768	6%	14%	555,250	4%	-9%
Operations & Maintenance	1,337,073	12%	1,229,515	12%	-8%	1,546,756	12%	26%
Capital Improvements	976,076	9%	381,012	4%	-61%	1,475,932	12%	287%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	713,761	7%	781,746	7%	10%	1,228,537	10%	57%
Total Expenditures	10,817,106	100%	10,517,705	100%	-3%	12,811,360	100%	22%
Amount per Pupil	$10,029		$10,094		1%	$12,029		19%

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.

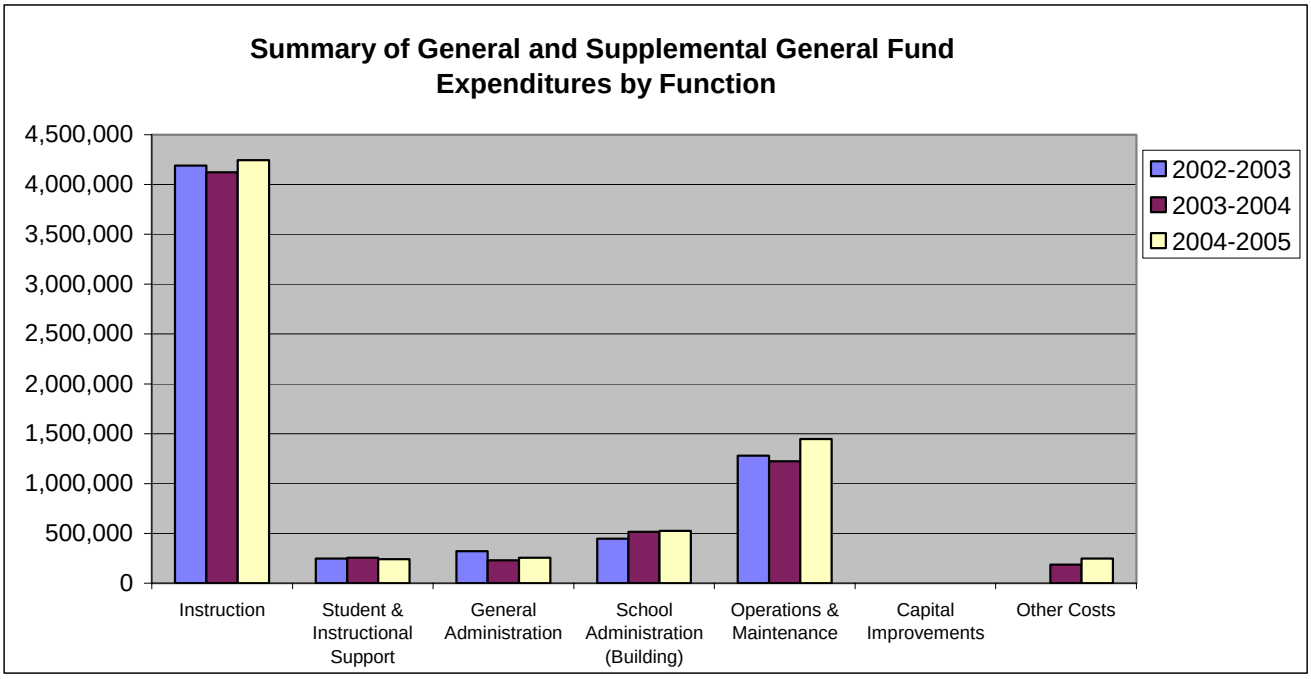
Further definition of what goes into each category:

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



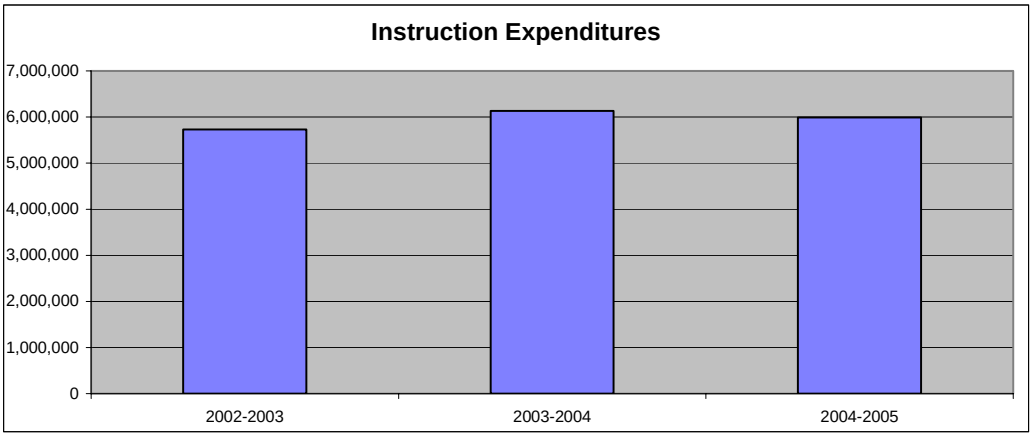
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,190,118	65%	4,123,780	63%	-2%	4,243,656	61%	3%
Student & Instructional Support	246,739	4%	255,796	4%	4%	241,394	3%	-6%
General Administration	323,107	5%	229,302	4%	-29%	254,898	4%	11%
School Administration (Building)	446,227	7%	516,900	8%	16%	525,250	8%	2%
Operations & Maintenance	1,280,481	20%	1,223,237	19%	-4%	1,446,856	21%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3	0%	185,844	3%	######	248,100	4%	33%
Total Expenditures	6,486,675	100%	6,534,859	100%	1%	6,960,154	100%	7%
Amount per Pupil	$6,014		$6,271		4%	$6,535		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,691,996		3,852,487	4%		3,925,656	2%
Federal Funds	156,809		537,253	243%		222,937	-59%
Supplemental General	498,122		271,293	-46%		318,000	17%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	355,223		227,792	-36%		100,000	-56%
Driver Education	10,915		13,972	28%		22,820	63%
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	875,605		932,193	6%		1,058,500	14%
Technology Education	0						
Transportation	0						
Vocational Education	107,962		121,685	13%		121,685	0%
Gifts/Grants	32,938		44,534	35%		76,237	71%
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						145,600	
Contingency Reserve	0		0	0%			
Text Book & Student Material	459		131,286	28503%			
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	5,730,029		6,132,495	7%		5,991,435	-2%
Enrollment (FTE)*	1,078.6		1,042.0	-3%		1,065.0	2%
Amount per Pupil	5,312		5,885	11%		5,626	-4%
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	5,730,029		6,132,495	7%		5,991,435	-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.

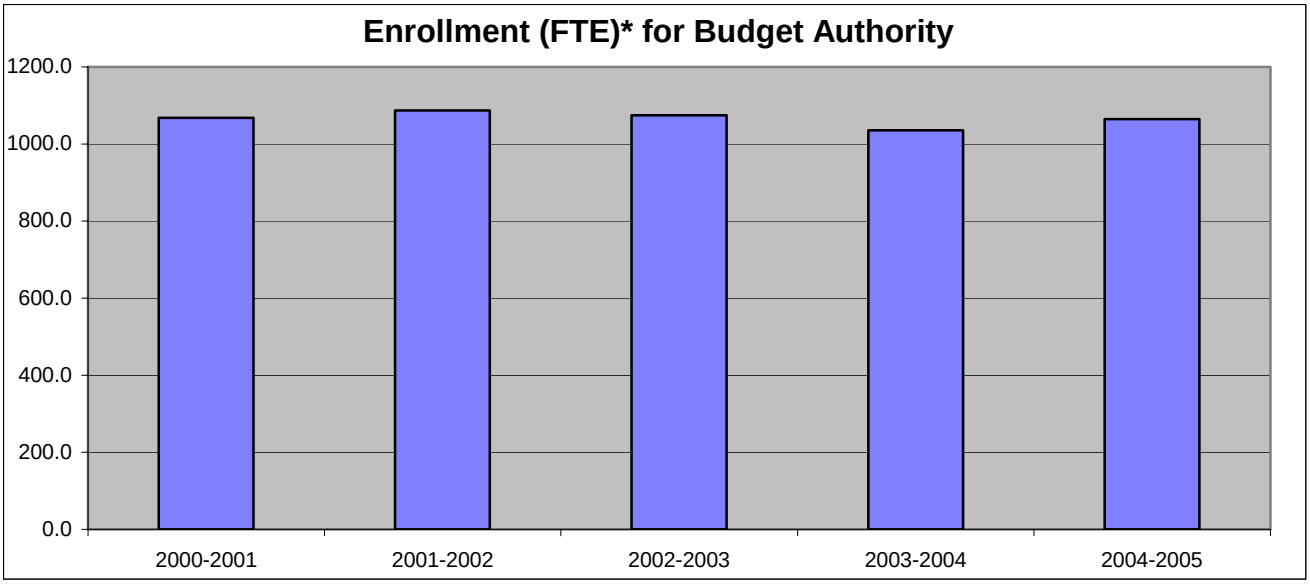
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

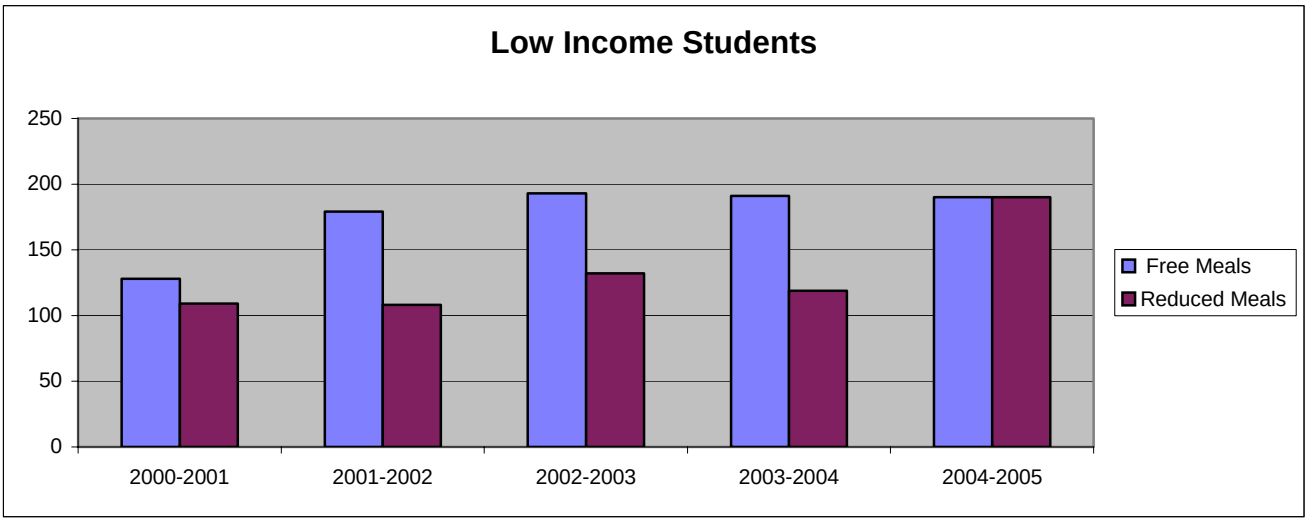
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,701,532	24	1,807,486	0		0	4,894,022
Supplemental General	1,675,383	110,563	0				1,564,820
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	2,011,218	1,182,353		0	0	0	828,865
Driver Training	23,720	0	6,720		0	13,000	4,000
Extraordinary School Program	0	0			0	0	0
Food Service	542,078	133,064	6,467	168,487	0	50,000	184,060
Professional Development	359	359	0	0	0	0	0
Parent Education Program	59,297	0	35,937	0	0	14,988	8,372
Summer School	0	0		0	0	0	0
Special Education	2,441,250	1,255,769	0	0	0	1,217,088	0
Vocational Education	121,685			0	0	121,685	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	77,317	17,317					60,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	319,752	0	319,752				
Bond and Interest #1	0	30,122	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	0	0	0	0	0	0	0
Federal Funds	254,530	5,308	xxxxxxxxxxx	249,222	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,228,121	2,734,879	2,176,362	417,709	0	1,416,761	7,544,139
Less Transfers	1,416,761						
TOTAL Budget Expenditures	$12,811,360						

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)*	1,068.0	1,087.0	2%	1,074.6	-1%	1,036.0	-4%	1,065.0	3%
Number of Students - Free Meals	128	179	40%	193	8%	191	-1%	190	-1%
Number of Students - Reduced Meals	109	108	-1%	132	22%	119	-10%	190	60%

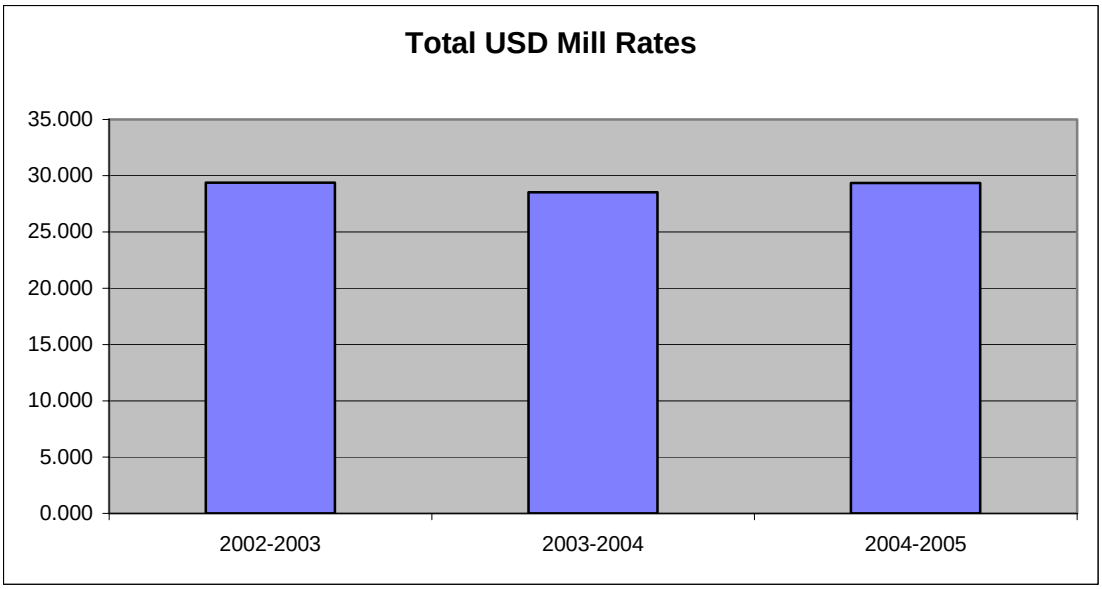




*FTE for state aid and budget authority purposes for general fund.

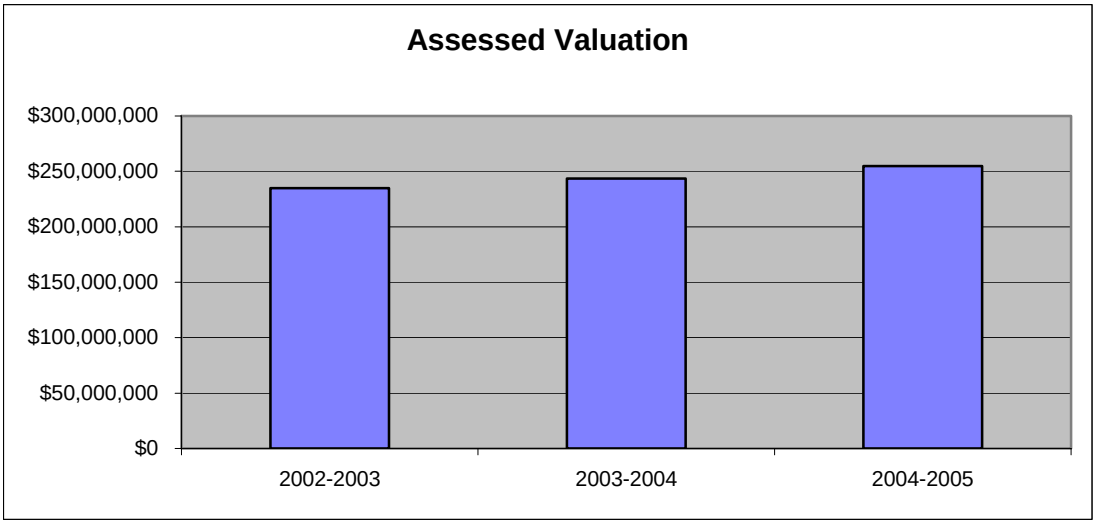
Miscellaneous Information
Mill Rates by Fund

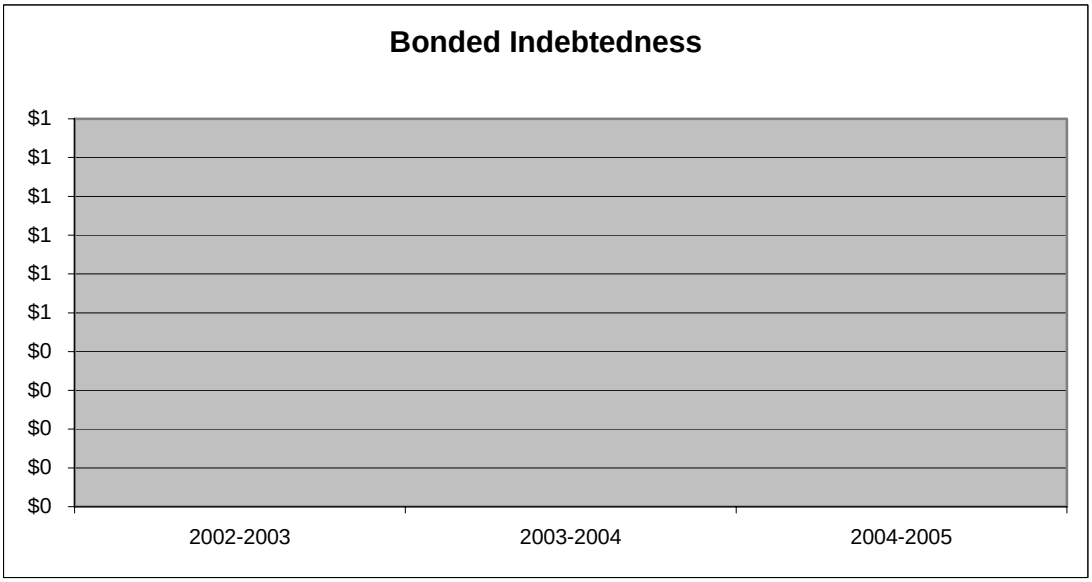
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	5.363	4.514	6.145
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	4.000	3.200
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**29.362**	**28.514**	**29.345**
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	$234,782,888	$243,491,083	$254,598,588
Bonded Indebtedness	0	0	0





USD# 321
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)	9.0	587,791	65,310	9.0	568,795	63,199	9.0	573,595	63,733
Teachers (Full Time)	91.0	3,494,586	38,402	92.0	3,640,194	39,567	92.0	3,749,400	40,754
Other Certified (Licensed) Personnel	12.0	506,313	42,193	13.0	563,620	43,355	13.0		0
Classified Personnel	82.0	1,435,640	17,508	83.9	1,480,042	17,641	83.9	1,524,400	18,169
Substitutes/Temporary Help	XXXXXXX	104,379	XXXXXXXXXXX	XXXXXXX	102,464	XXXXXXXXXXX	XXXXXXX	104,500	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