Budget at a Glance

2004 - 2005

SMITH CENTER

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Summary of Total Expenditures By Function
(All Funds)

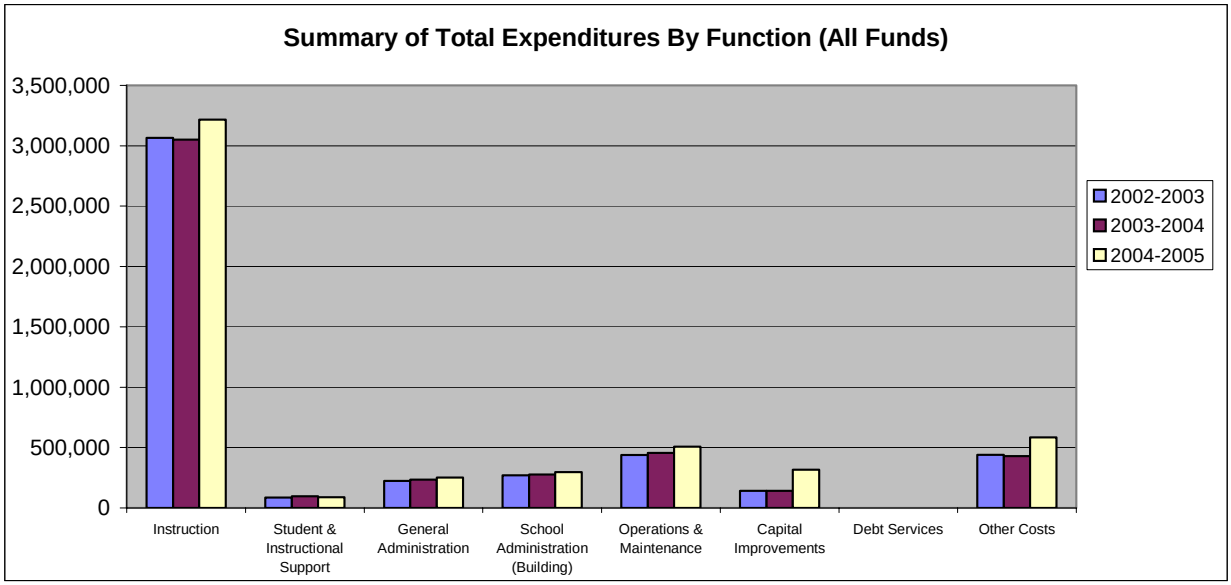
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,064,749	66%	3,049,514	65%	0%	3,217,064	61%	5%
Student & Instructional Support	87,376	2%	96,654	2%	11%	89,027	2%	-8%
General Administration	224,435	5%	234,863	5%	5%	251,719	5%	7%
School Administration (Building)	270,175	6%	277,883	6%	3%	296,170	6%	7%
Operations & Maintenance	437,512	9%	455,293	10%	4%	506,977	10%	11%
Capital Improvements	141,691	3%	140,937	3%	-1%	316,361	6%	124%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	440,730	9%	430,392	9%	-2%	584,206	11%	36%
Total Expenditures	4,666,668	100%	4,685,536	100%	0%	5,261,524	100%	12%
Amount per Pupil	$9,485		$10,076		6%	$11,864		18%

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.

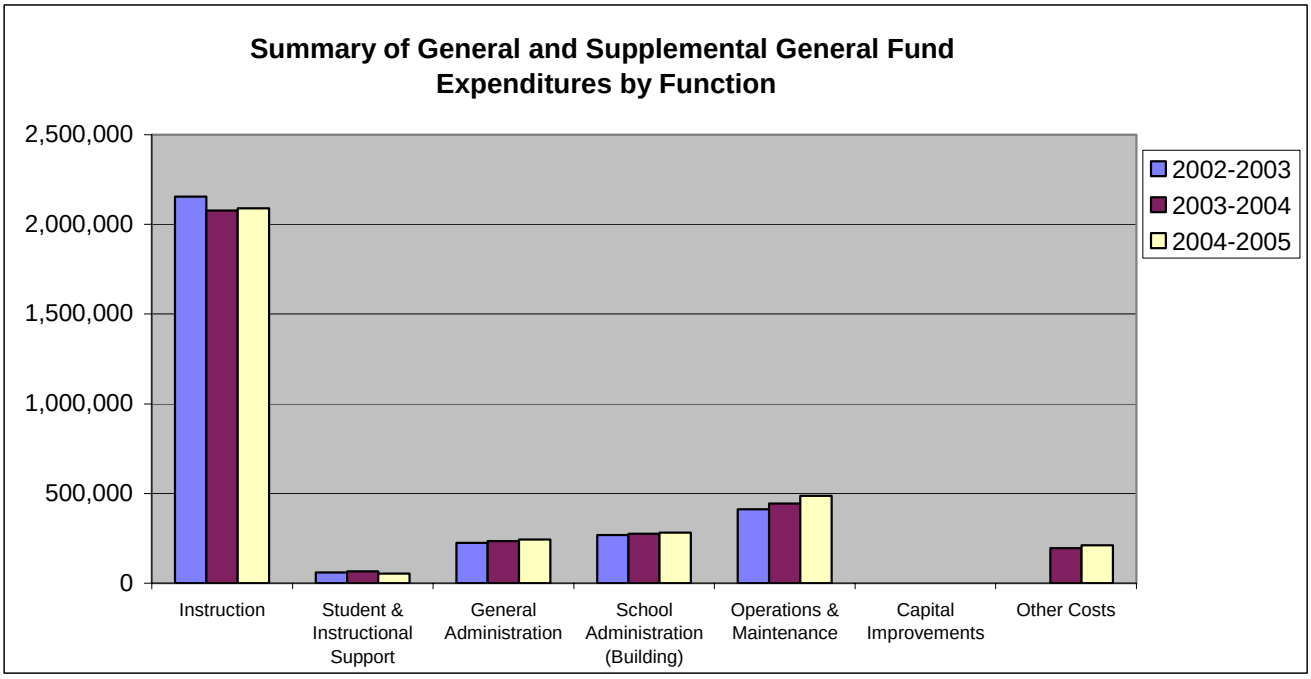
Further definition of what goes into each category:

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



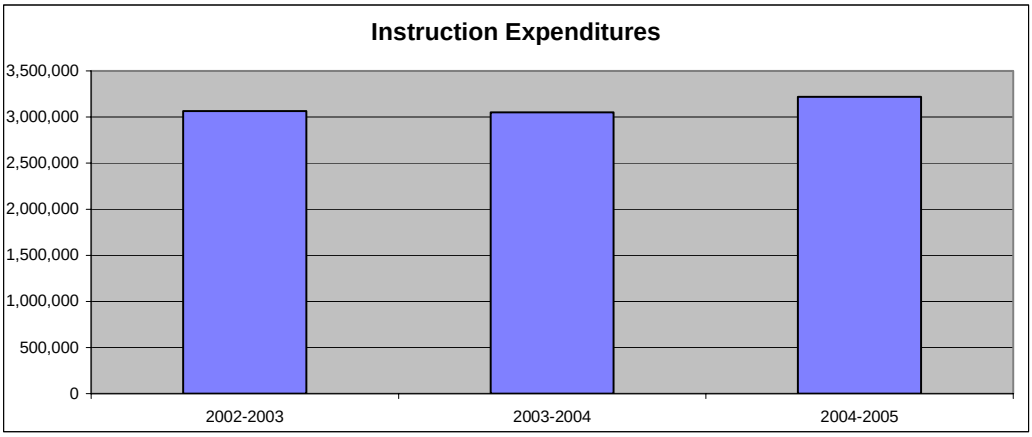
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,154,260	69%	2,077,145	63%	-4%	2,089,771	62%	1%
Student & Instructional Support	59,561	2%	66,893	2%	12%	54,500	2%	-19%
General Administration	224,435	7%	234,863	7%	5%	244,000	7%	4%
School Administration (Building)	267,962	9%	275,626	8%	3%	282,270	8%	2%
Operations & Maintenance	411,601	13%	444,135	13%	8%	487,232	14%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	196,596	6%	0%	211,535	6%	8%
Total Expenditures	3,117,819	100%	3,295,258	100%	6%	3,369,308	100%	2%
Amount per Pupil	$6,337		$7,087		12%	$7,597		7%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,966,134		1,857,226	-6%		1,871,771	1%
Federal Funds	117,580		128,340	9%		121,186	-6%
Supplemental General	188,126		219,919	17%		218,000	-1%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	101,999		136,970	34%		200,000	46%
Driver Education	7,363		6,693	-9%		7,200	8%
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	546,057		550,773	1%		563,706	2%
Technology Education	0						
Transportation	0						
Vocational Education	133,153		139,947	5%		136,505	-2%
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						98,696	
Contingency Reserve	0		0	0%			
Text Book & Student Material	4,337		9,646	122%			
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	3,064,749		3,049,514	0%		3,217,064	5%
Enrollment (FTE)*	492.0		465.0	-5%		443.5	-5%
Amount per Pupil	6,229		6,558	5%		7,254	11%
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	3,064,749		3,049,514	0%		3,217,064	5%



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.

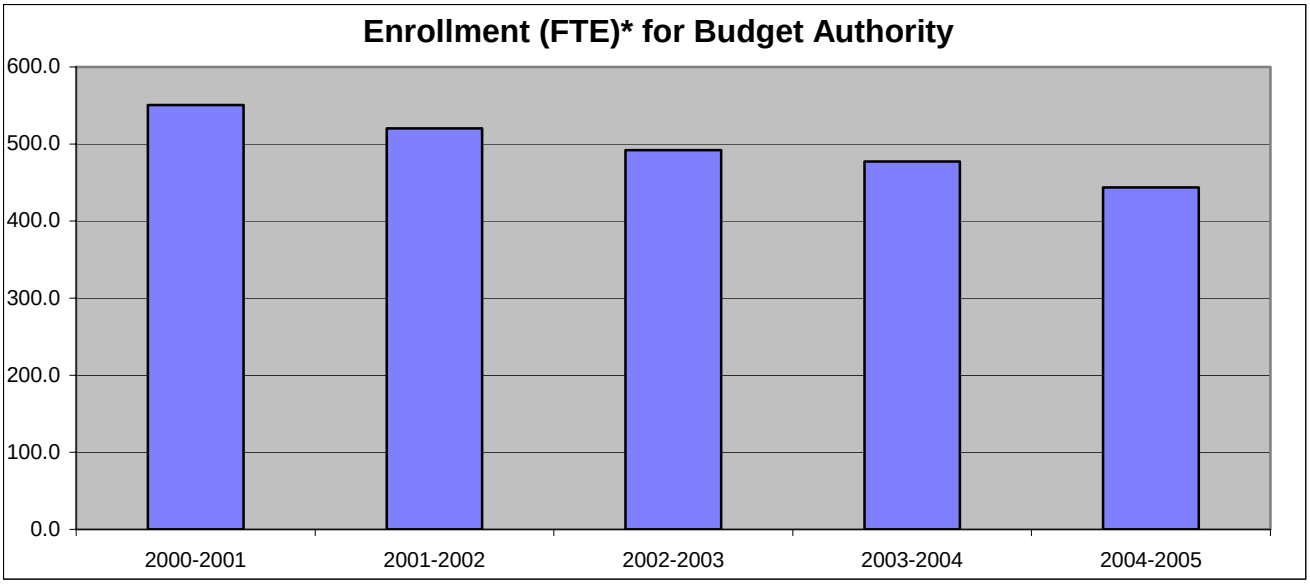
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

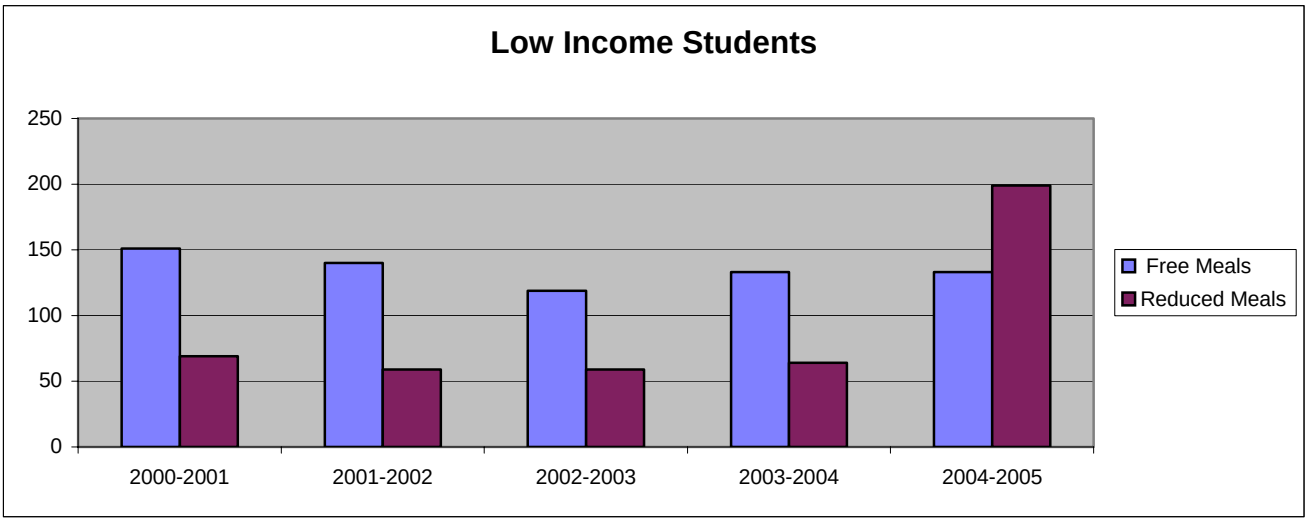
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,386,692	0	2,928,943	0		0	457,749
Supplemental General	615,000	11,792	104,181				499,027
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	575,000	541,524		0	30,000	0	38,177
Driver Training	7,700	7,151	4,116		0	308	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	284,000	54,970	3,188	101,243	0	25,000	102,619
Professional Development	24,200	13,709	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	579,856	97,522	0	0	0	455,571	55,090
Vocational Education	136,505			0	0	136,505	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	138,475	0	138,475				
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		16361					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	130,119	0	xxxxxxxxxxx	130,119	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,877,547	743,029	3,178,903	231,362	30,000	632,384	1,154,662
Less Transfers	632,384						
TOTAL Budget Expenditures	$5,245,163						

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)*	550.5	520.5	-5%	492.0	-5%	477.0	-3%	443.5	-7%
Number of Students - Free Meals	151	140	-7%	119	-15%	133	12%	133	0%
Number of Students - Reduced Meals	69	59	-14%	59	0%	64	8%	199	211%

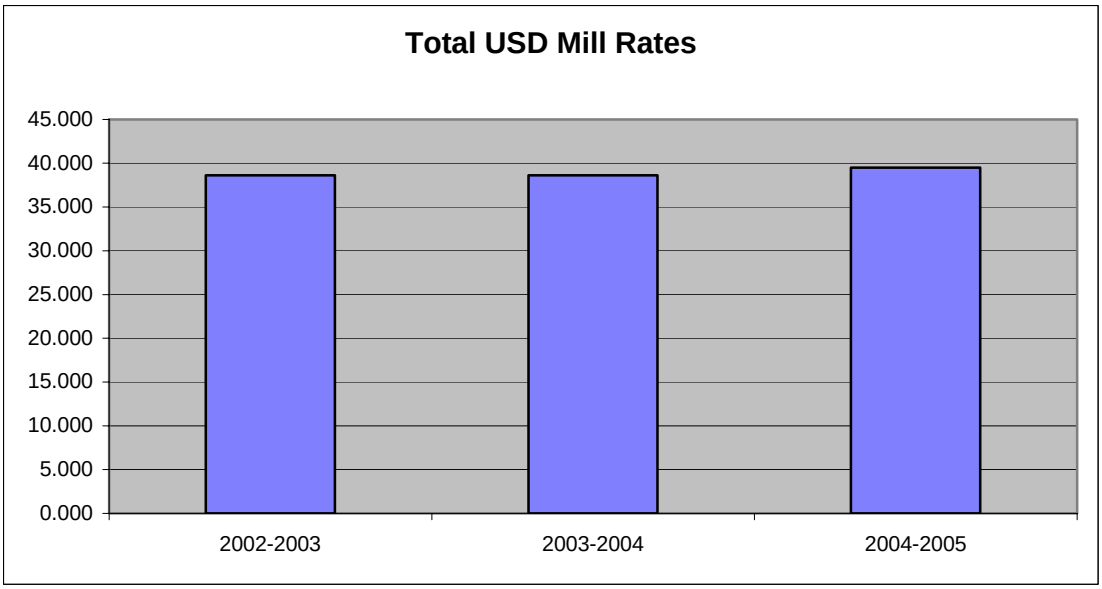




*FTE for state aid and budget authority purposes for general fund.

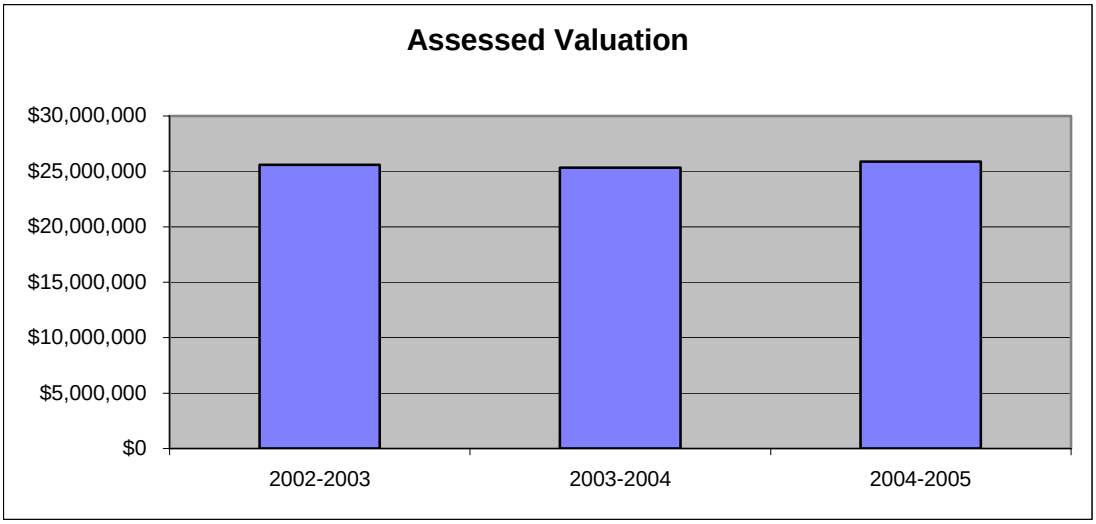
Miscellaneous Information
Mill Rates by Fund

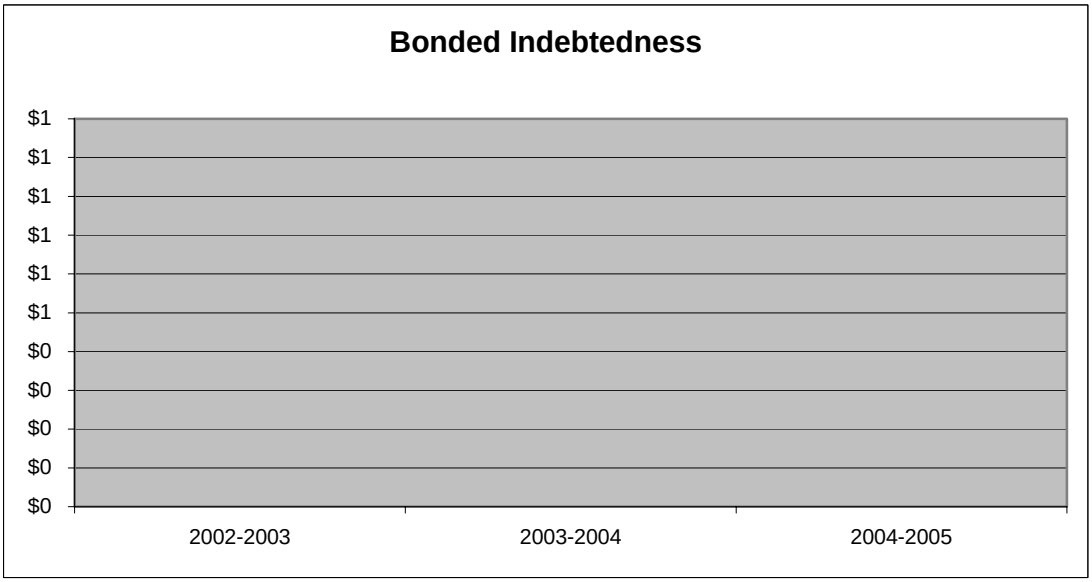
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.620	14.590	18.494
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	1.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**38.620**	**38.590**	**39.494**
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	$25,588,676	$25,317,942	$25,863,539
Bonded Indebtedness	0	0	0





USD# 237
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)	4.0	274,060	68,515	4.0	284,371	71,093	4.0	295,893	73,973
Teachers (Full Time)	45.4	1,836,954	40,462	43.5	1,786,510	41,069	45.7	1,839,456	40,251
Other Certified (Licensed) Personnel	3.0	115,416	38,472	2.9	113,026	38,974	3.0	109,307	36,436
Classified Personnel	24.3	577,127	23,750	22.1	561,973	25,429	22.1	578,832	26,191
Substitutes/Temporary Help	XXXXXXX	18,107	XXXXXXXXXXX	XXXXXXX	16,195	XXXXXXXXXXX	XXXXXXX	17,000	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