Budget at a Glance

2004 - 2005

Smoky Valley

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Summary of Total Expenditures By Function
(All Funds)

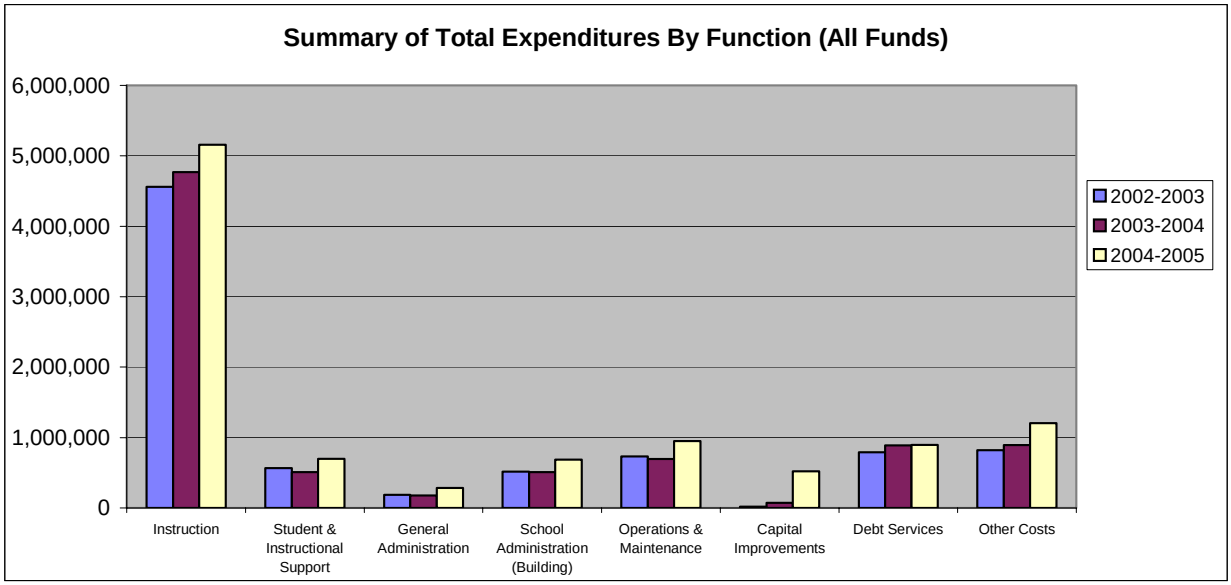
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,559,843	56%	4,770,973	56%	5%	5,155,597	50%	8%
Student & Instructional Support	565,815	7%	507,679	6%	-10%	697,720	7%	37%
General Administration	186,864	2%	179,316	2%	-4%	283,348	3%	58%
School Administration (Building)	518,132	6%	508,047	6%	-2%	685,628	7%	35%
Operations & Maintenance	733,714	9%	695,030	8%	-5%	949,609	9%	37%
Capital Improvements	19,202	0%	72,111	1%	276%	520,487	5%	622%
Debt Services	789,552	10%	889,430	10%	13%	896,743	9%	1%
Other Costs	820,686	10%	893,037	10%	9%	1,204,786	12%	35%
Total Expenditures	8,193,808	100%	8,515,623	100%	4%	10,393,918	100%	22%
Amount per Pupil	$8,723		$9,246		6%	$11,514		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.

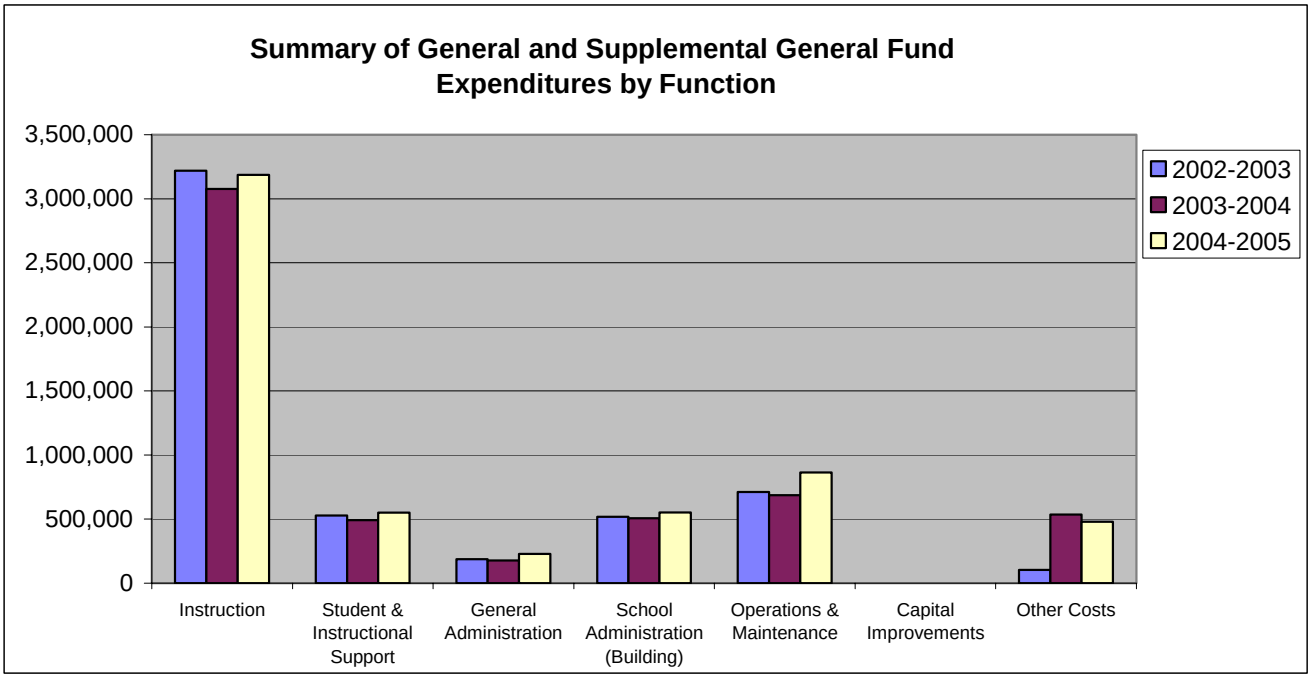
Further definition of what goes into each category:

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



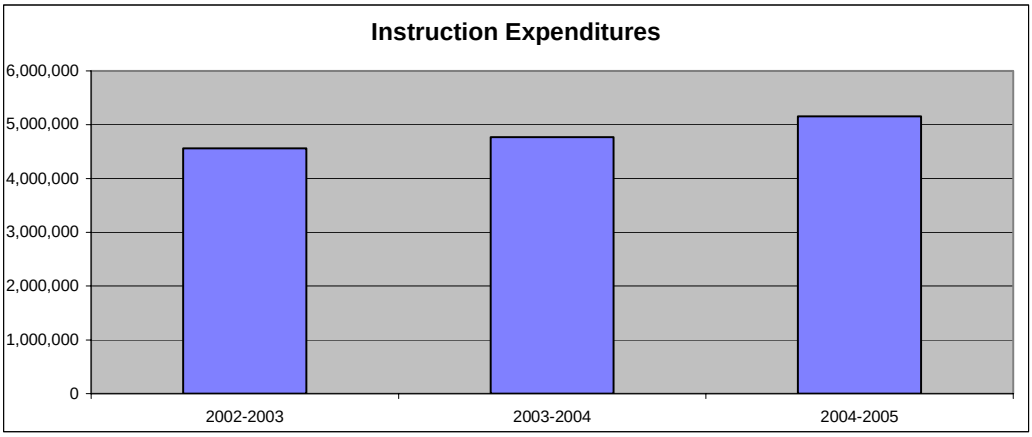
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,219,685	61%	3,077,852	56%	-4%	3,186,044	54%	4%
Student & Instructional Support	529,330	10%	492,861	9%	-7%	550,583	9%	12%
General Administration	186,864	4%	176,654	3%	-5%	228,210	4%	29%
School Administration (Building)	517,732	10%	507,034	9%	-2%	553,055	9%	9%
Operations & Maintenance	712,445	14%	687,554	13%	-3%	863,755	15%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	102,890	2%	535,566	10%	421%	480,300	8%	-10%
Total Expenditures	5,268,946	100%	5,477,521	100%	4%	5,861,947	100%	7%
Amount per Pupil	$5,609		$5,947		6%	$6,494		9%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,152,461		3,064,379	-3%		2,869,004	-6%
Federal Funds	72,530		105,212	45%		105,333	0%
Supplemental General	67,224		13,473	-80%		317,040	2253%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	111,889		461,513	312%		500,000	8%
Driver Education	12,784		11,948	-7%		18,800	57%
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	9,289		6,515	-30%		13,530	108%
Special Education	950,249		915,983	-4%		1,000,000	9%
Technology Education	0						
Transportation	0						
Vocational Education	158,486		181,793	15%		205,800	13%
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						126,090	
Contingency Reserve	0		0	0%			
Text Book & Student Material	24,931		10,157	-59%			
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	4,559,843		4,770,973	5%		5,155,597	8%
Enrollment (FTE)*	939.3		921.0	-2%		902.7	-2%
Amount per Pupil	4,855		5,180	7%		5,711	10%
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	4,559,843		4,770,973	5%		5,155,597	8%



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.

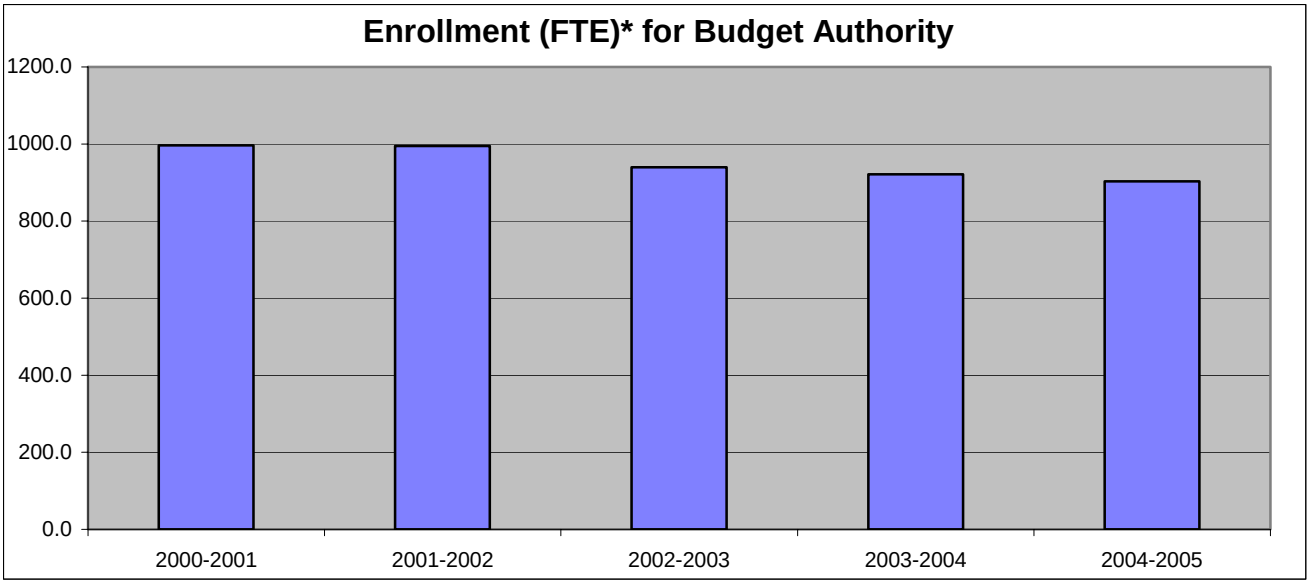
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

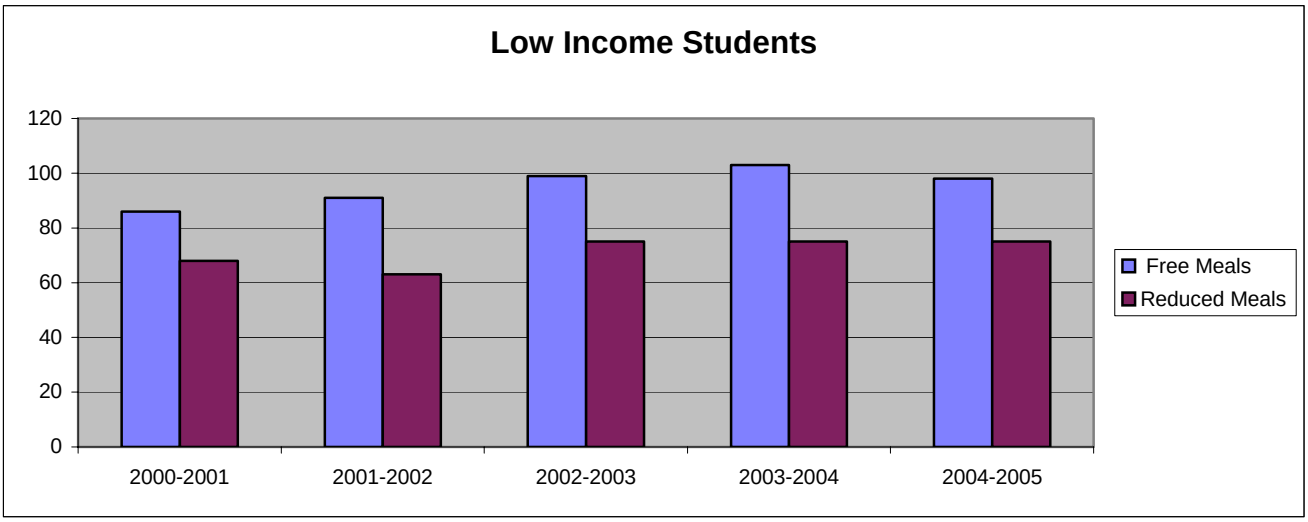
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,762,437	0	4,990,457	0		0	771,980
Supplemental General	1,440,609	111,470	383,922				945,217
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	1,520,487	1,286,120		0	20,000	0	214,367
Driver Training	45,568	35,118	4,200		0	0	6,250
Extraordinary School Program	0	0			0	0	0
Food Service	399,043	77,040	5,008	92,963	25,000	0	199,032
Professional Development	11,836	11,836	0	0	0	20,000	0
Parent Education Program	17,712	17,712	0	0	0	10,000	0
Summer School	13,530	13,530		0	0	14,500	0
Special Education	1,033,500	785,754	0	0	0	1,090,799	0
Vocational Education	205,800			0	0	205,800	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	197,633	0	197,633				
Bond and Interest #1	896,743	1,088,035	215,194		0		766,139
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	190,119	9,742	xxxxxxxxxxx	180,377	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	11,735,017	3,436,357	5,796,414	273,340	45,000	1,341,099	2,902,985
Less Transfers	1,341,099						
TOTAL Budget Expenditures	$10,393,918						

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)*	996.3	994.8	0%	939.3	-6%	921.0	-2%	902.7	-2%
Number of Students - Free Meals	86	91	6%	99	9%	103	4%	98	-5%
Number of Students - Reduced Meals	68	63	-7%	75	19%	75	0%	75	0%

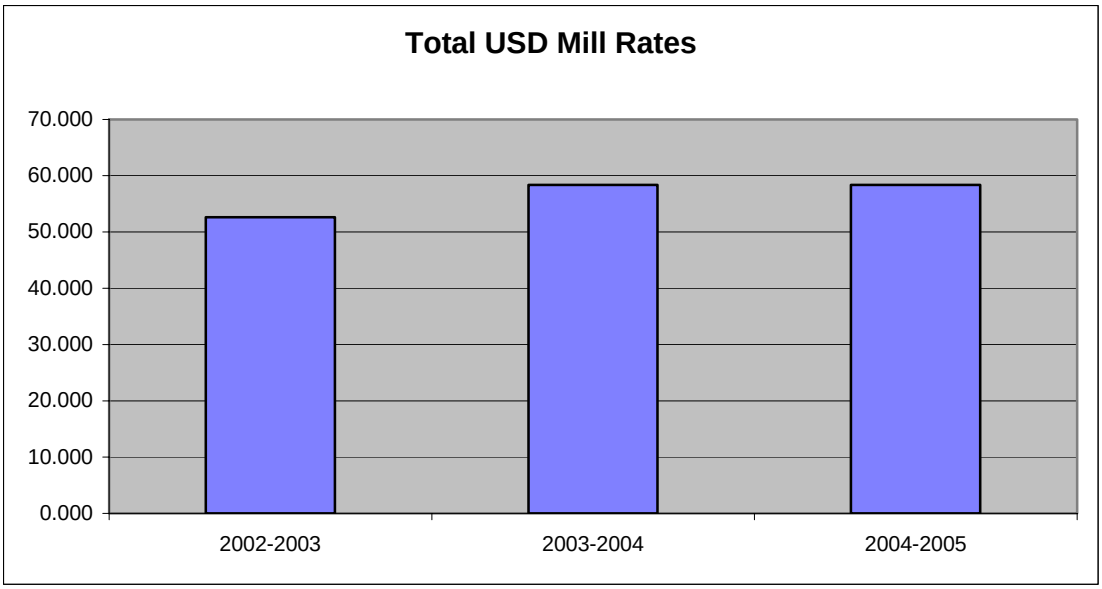




*FTE for state aid and budget authority purposes for general fund.

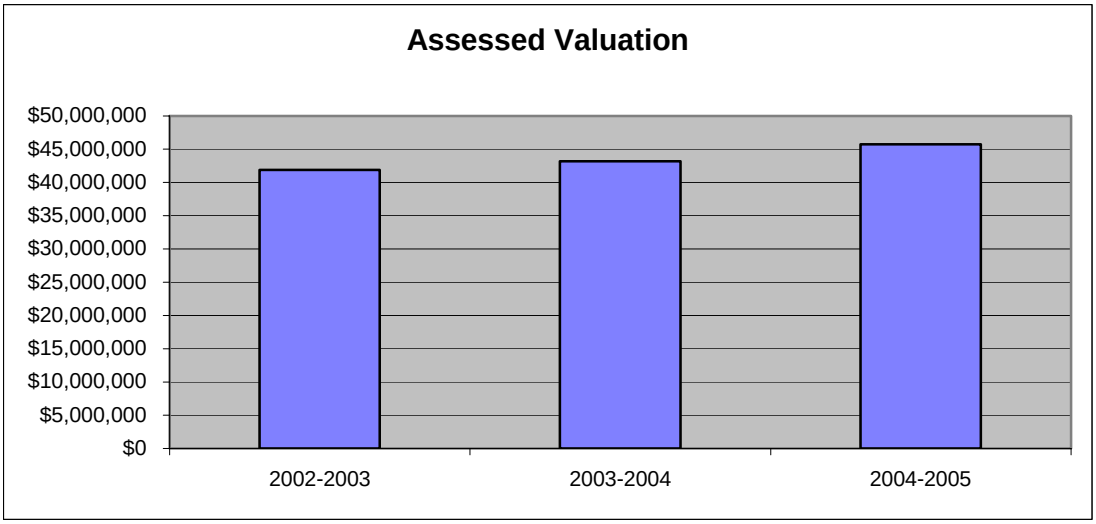
Miscellaneous Information
Mill Rates by Fund

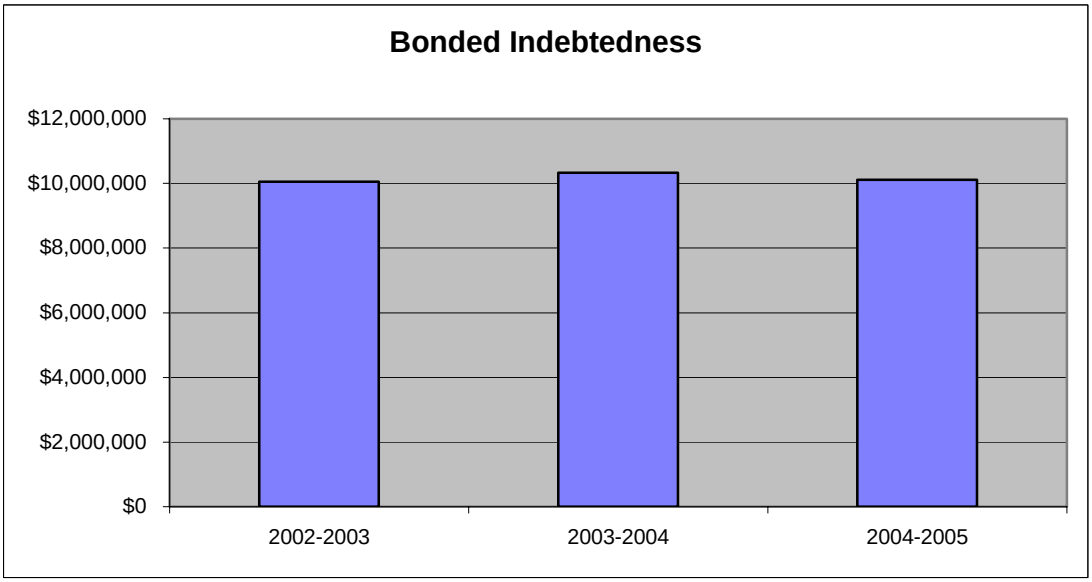
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	12.921	16.746	19.778
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	3.999	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	15.709	17.619	14.586
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	**52.624**	**58.364**	**58.364**
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	$41,872,267	$43,167,411	$45,711,677
Bonded Indebtedness	10,050,000	10,325,000	10,114,156





USD# 400
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	10.1	522,797	51,762	9.6	502,081	52,300	10.6	554,661	52,327
Teachers (Full Time)	65.0	2,203,895	33,906	64.0	2,186,168	34,159	63.0	2,169,745	34,440
Other Certified (Licensed) Personnel	7.4	288,630	39,004	7.4	295,711	39,961	6.8	273,090	40,160
Classified Personnel	37.4	709,457	18,969	35.4	698,273	19,725	31.6	671,328	21,245
Substitutes/Temporary Help	XXXXXXX	248,881	XXXXXXXXXXX	XXXXXXX	246,985	XXXXXXXXXXX	XXXXXXX	247,933	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