Budget at a Glance

2004 - 2005

Elk Valley USD 283

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Summary of Total Expenditures By Function
(All Funds)

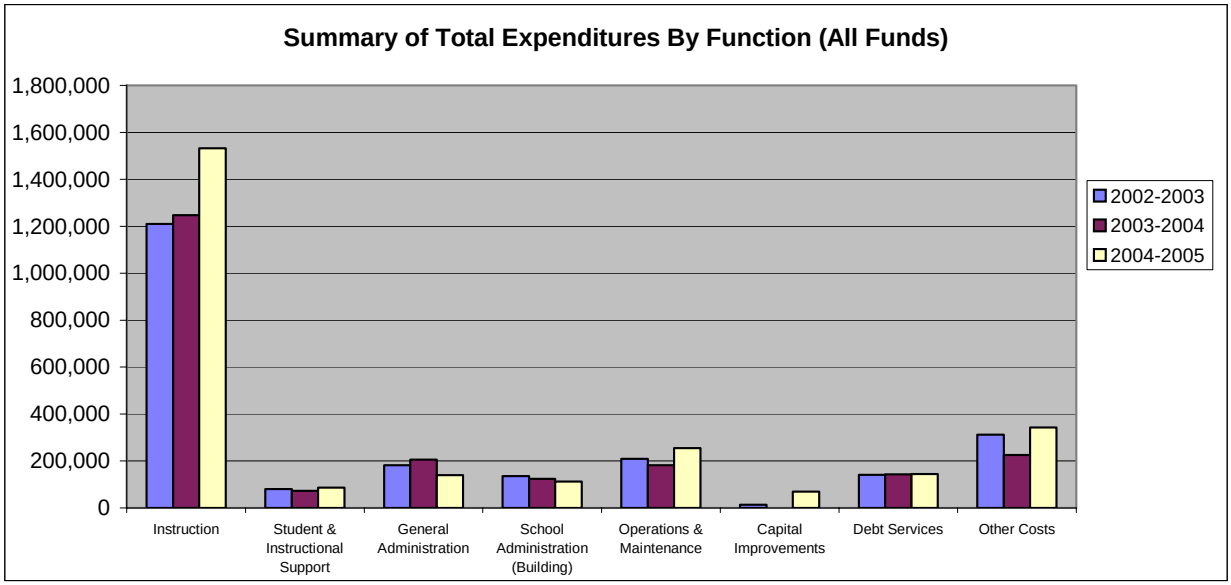
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,210,035	53%	1,247,581	57%	3%	1,532,656	57%	23%
Student & Instructional Support	80,481	4%	73,404	3%	-9%	86,325	3%	18%
General Administration	182,628	8%	205,894	9%	13%	139,750	5%	-32%
School Administration (Building)	135,941	6%	124,283	6%	-9%	112,780	4%	-9%
Operations & Maintenance	210,131	9%	182,271	8%	-13%	254,700	9%	40%
Capital Improvements	13,350	1%	0	0%	-100%	69,950	3%	0%
Debt Services	141,772	6%	143,266	7%	1%	144,773	5%	1%
Other Costs	312,121	14%	225,570	10%	-28%	342,880	13%	52%
Total Expenditures	2,286,459	100%	2,202,269	100%	-4%	2,683,814	100%	22%
Amount per Pupil	$11,072		$10,691		-3%	$12,425		16%

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.

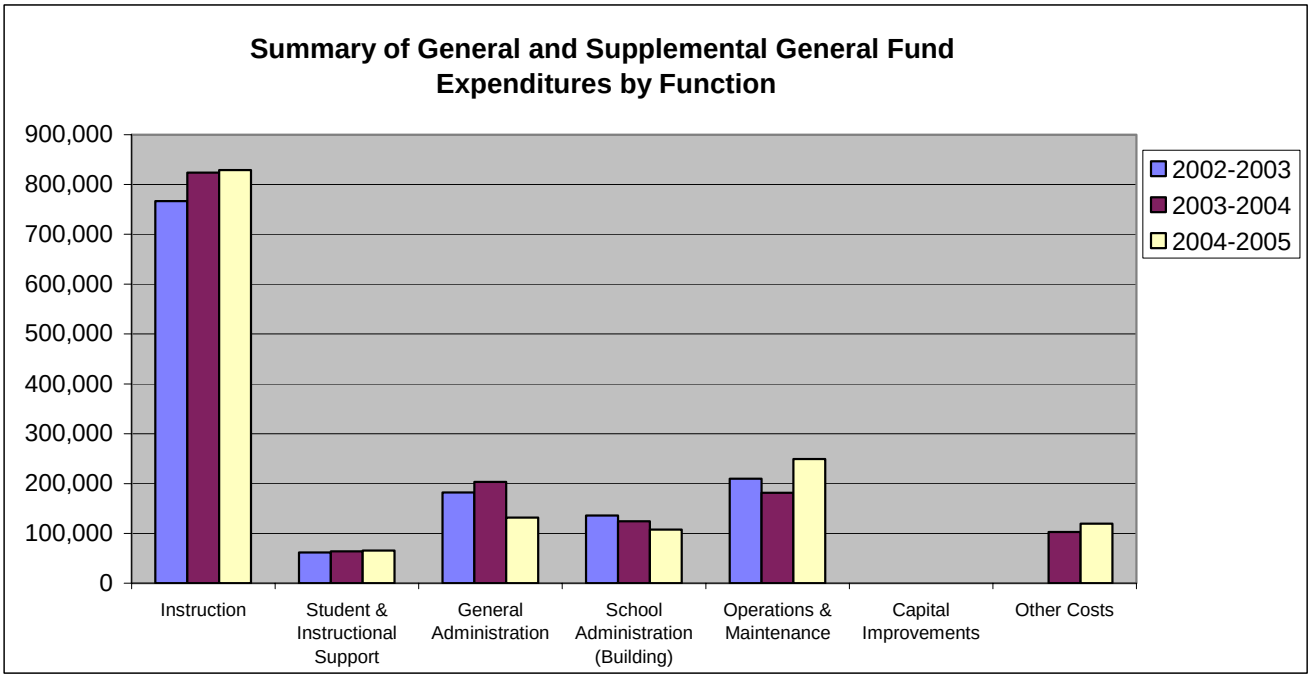
Further definition of what goes into each category:

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



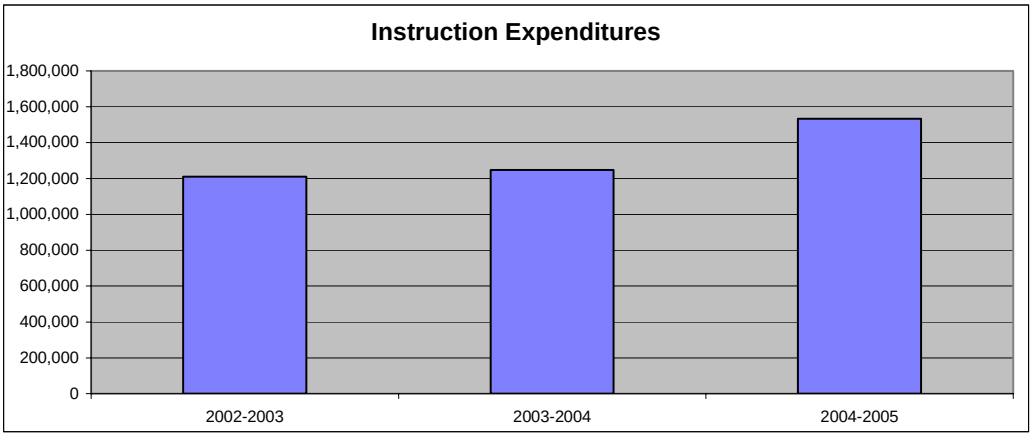
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	766,792	57%	824,203	55%	7%	829,000	55%	1%
Student & Instructional Support	61,564	5%	63,781	4%	4%	65,625	4%	3%
General Administration	182,109	13%	203,478	14%	12%	131,750	9%	-35%
School Administration (Building)	135,941	10%	124,283	8%	-9%	107,780	7%	-13%
Operations & Maintenance	210,131	15%	181,635	12%	-14%	249,200	17%	37%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	102,649	7%	0%	119,237	8%	16%
Total Expenditures	1,356,537	100%	1,500,029	100%	11%	1,502,592	100%	0%
Amount per Pupil	$6,569		$7,282		11%	$6,956		-4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	766,792		823,403	7%		829,000	1%
Federal Funds	89,007		102,698	15%		102,336	0%
Supplemental General	0		800	0%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		4,900	0%		100,000	1941%
Driver Education	0		5,964	0%		11,280	89%
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	293,565		255,763	-13%		379,040	48%
Technology Education	0						
Transportation	0						
Vocational Education	53,783		53,903	0%		70,000	30%
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						41,000	
Contingency Reserve	0		0	0%			
Text Book & Student Material	6,888		150	-98%			
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	1,210,035		1,247,581	3%		1,532,656	23%
Enrollment (FTE)*	206.5		206.0	0%		216.0	5%
Amount per Pupil	5,860		6,056	3%		7,096	17%
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	1,210,035		1,247,581	3%		1,532,656	23%



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.

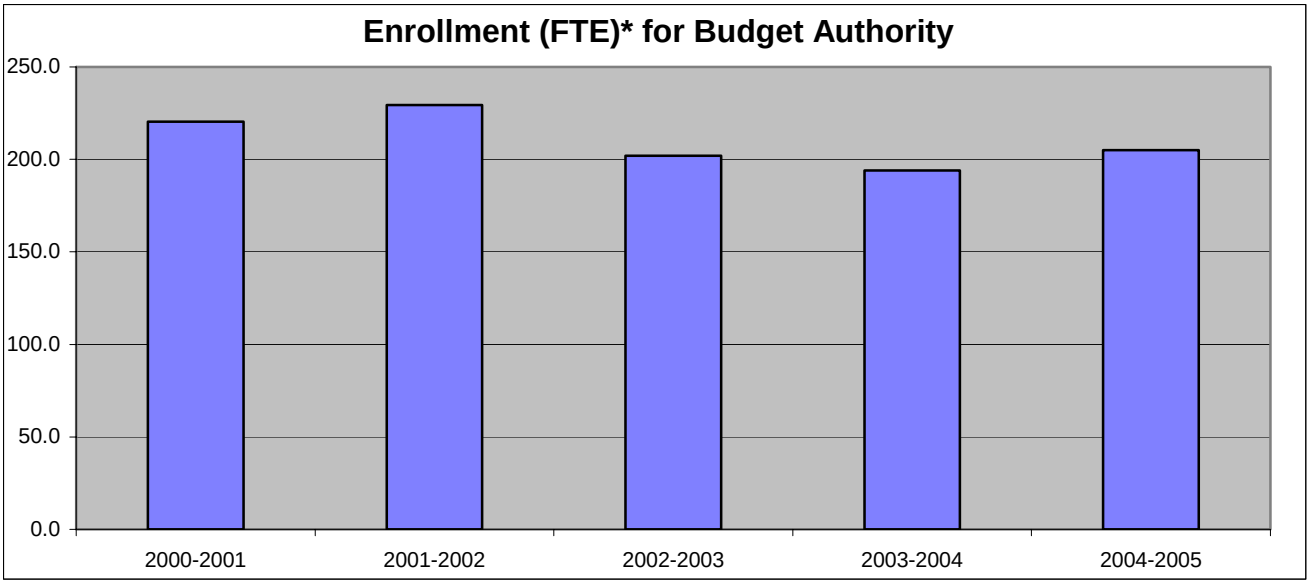
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

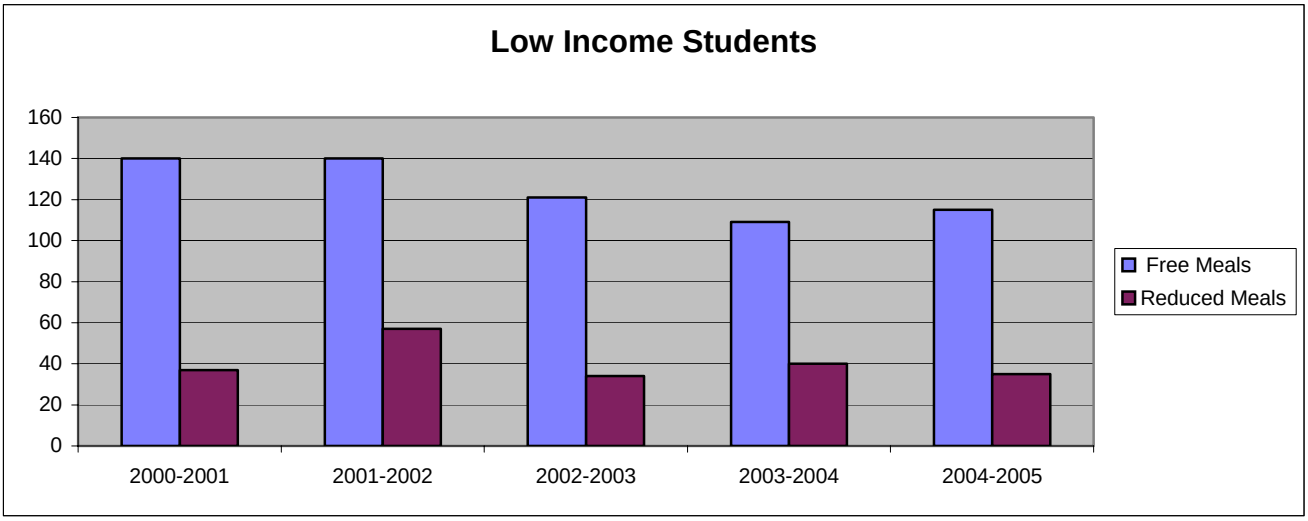
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,820,632	56	1,699,679	0		0	120,897
Supplemental General	60,000	2,811	29,422				27,767
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	239,950	215,483		0	15,000	0	9,467
Driver Training	13,780	5,000	3,780		0	5,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	148,203	30,000	1,350	67,152	0	25,000	24,701
Professional Development	13,000	10,000	0	0	0	3,000	0
Parent Education Program	4,500	1,500	0	0	0	3,000	0
Summer School	0	0		0	0	0	0
Special Education	379,040	107,000	0	0	0	272,040	0
Vocational Education	70,000			0	0	70,000	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	65,640	0	65,640				
Bond and Interest #1	144,773	159,174	56,442		0		109,409
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	102,336	0	xxxxxxxxxxx	102,336	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,061,854	531,024	1,856,313	169,488	15,000	378,040	292,241
Less Transfers	378,040						
TOTAL Budget Expenditures	$2,683,814						

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)*	220.4	229.5	4%	202.0	-12%	194.0	-4%	205.0	6%
Number of Students - Free Meals	140	140	0%	121	-14%	109	-10%	115	6%
Number of Students - Reduced Meals	37	57	54%	34	-40%	40	18%	35	-13%

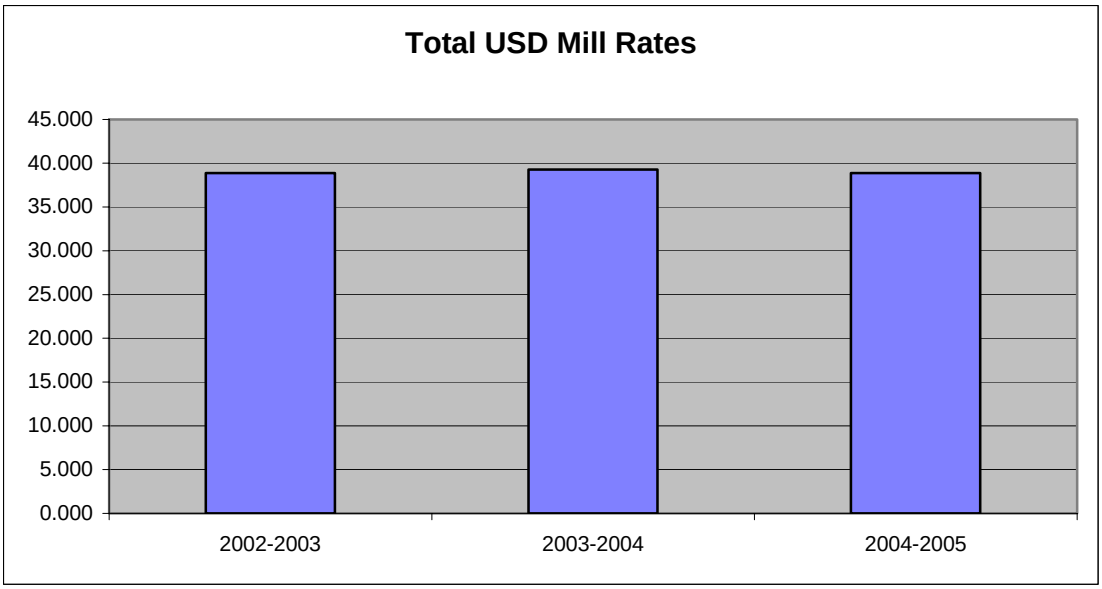




*FTE for state aid and budget authority purposes for general fund.

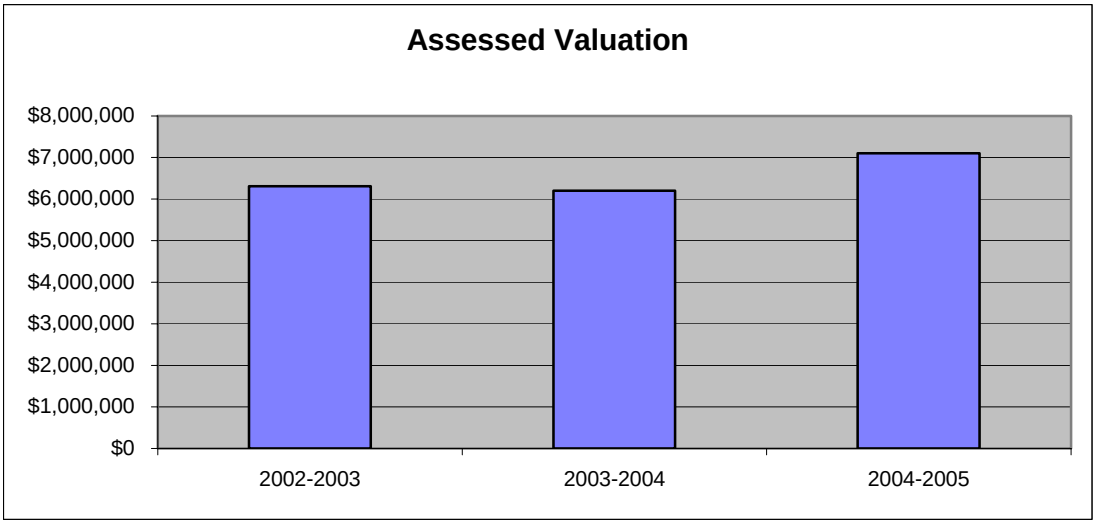
Miscellaneous Information
Mill Rates by Fund

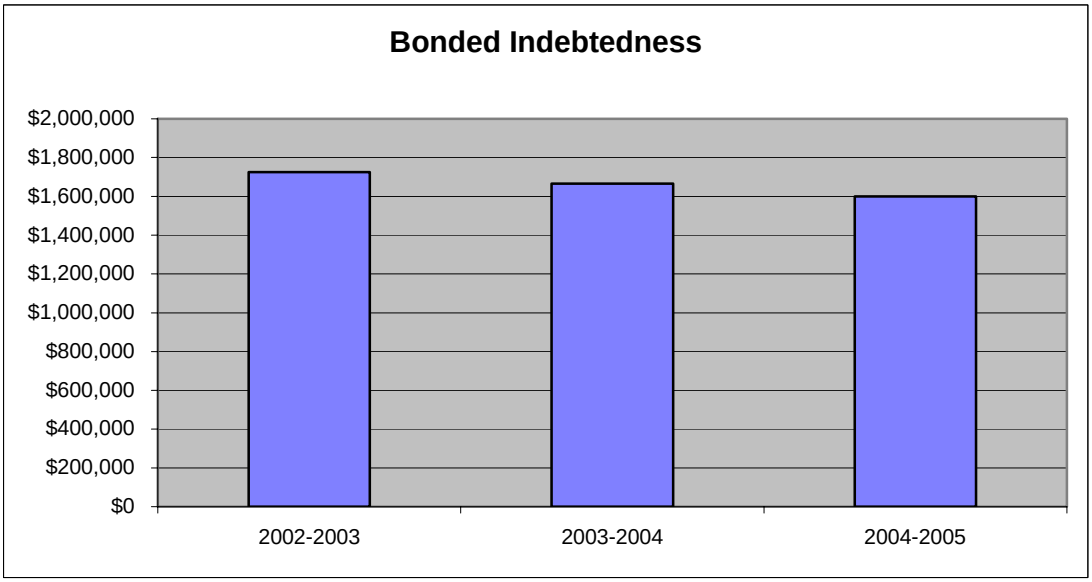
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	3.049	4.124	3.987
Adult Education	0.000	0.000	0.000
Capital Outlay	1.030	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.785	15.148	14.864
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	**38.864**	**39.272**	**38.851**
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	$6,307,967	$6,200,184	$7,100,000
Bonded Indebtedness	1,725,000	1,665,000	1,600,000





USD# 283
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)	2.9	166,253	57,329	2.9	168,166	57,988	1.9	110,763	58,296
Teachers (Full Time)	16.5	600,971	36,422	16.5	621,639	37,675	16.5	644,782	39,078
Other Certified (Licensed) Personnel	1.0	40,523	40,523	1.0	42,236	42,236	1.0	43,784	43,784
Classified Personnel	10.1	249,987	24,751	12.2	312,539	25,618	12.0	331,823	27,652
Substitutes/Temporary Help	XXXXXXX	31,419	XXXXXXXXXXX	XXXXXXX	33,437	XXXXXXXXXXX	XXXXXXX	34,000	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