Budget at a Glance

2004 - 2005

Riverton

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Summary of Total Expenditures By Function
(All Funds)

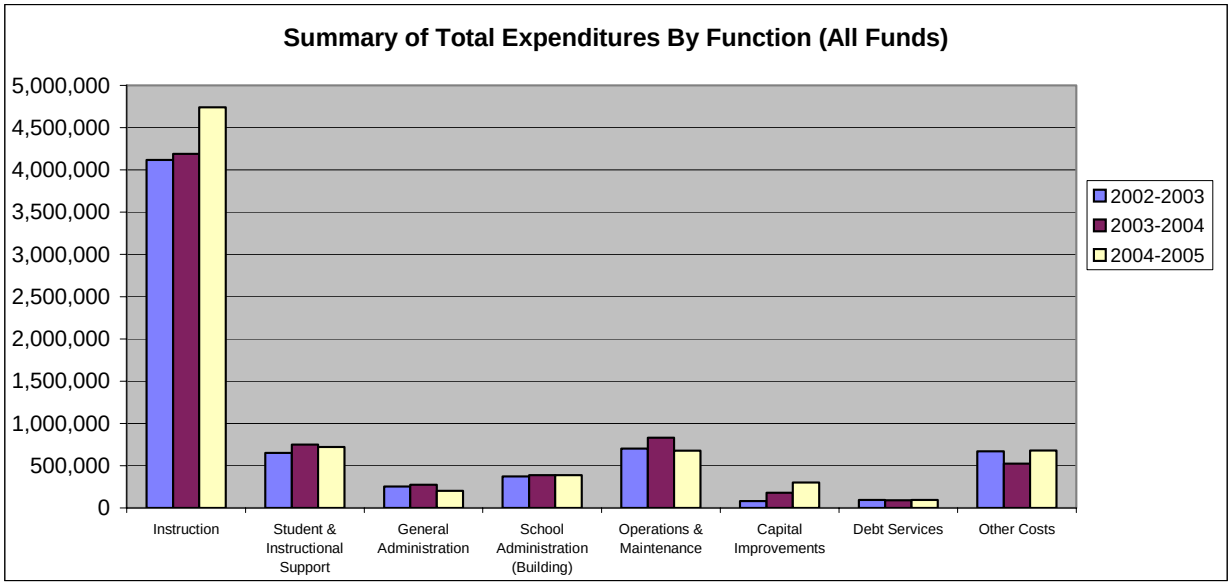
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,117,697	59%	4,189,122	58%	2%	4,739,174	61%	13%
Student & Instructional Support	650,760	9%	749,025	10%	15%	721,275	9%	-4%
General Administration	252,516	4%	274,139	4%	9%	201,250	3%	-27%
School Administration (Building)	371,905	5%	387,757	5%	4%	390,000	5%	1%
Operations & Maintenance	701,107	10%	833,198	12%	19%	678,400	9%	-19%
Capital Improvements	80,800	1%	181,145	3%	124%	300,000	4%	66%
Debt Services	94,609	1%	91,834	1%	-3%	94,087	1%	2%
Other Costs	671,247	10%	525,718	7%	-22%	680,860	9%	30%
Total Expenditures	6,940,641	100%	7,231,938	100%	4%	7,805,046	100%	8%
Amount per Pupil	$8,108		$8,582		6%	$9,301		8%

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.

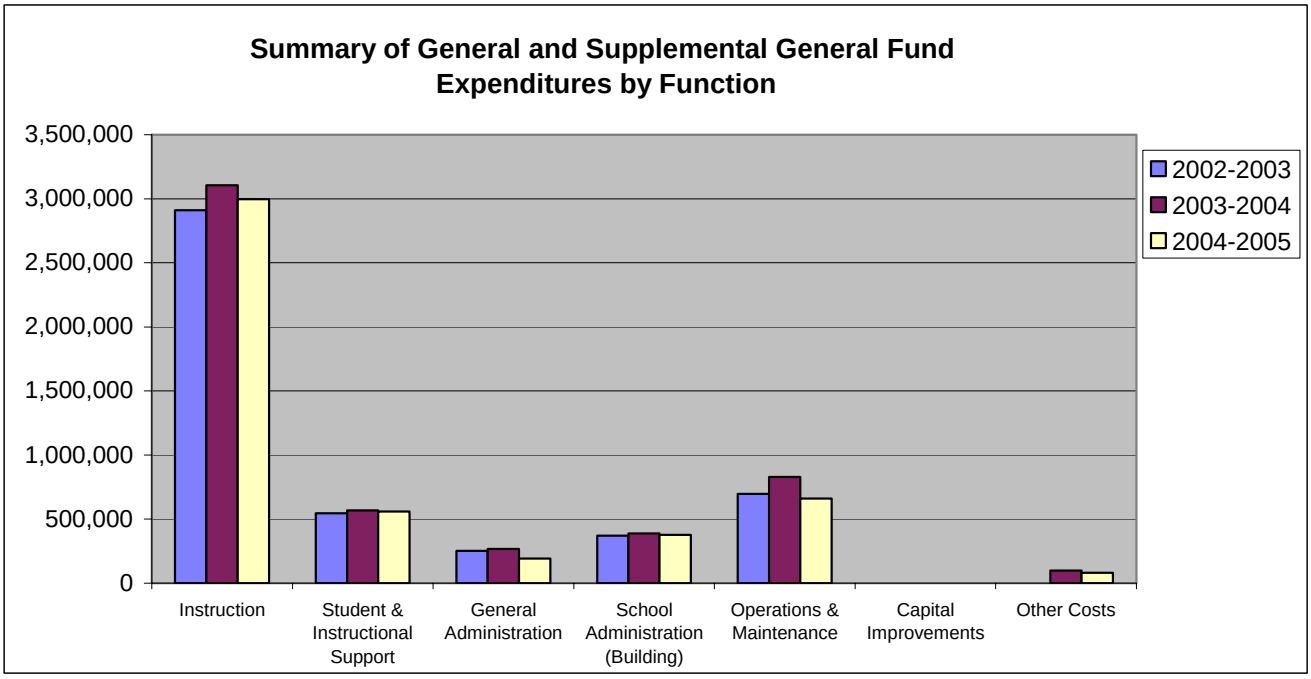
Further definition of what goes into each category:

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



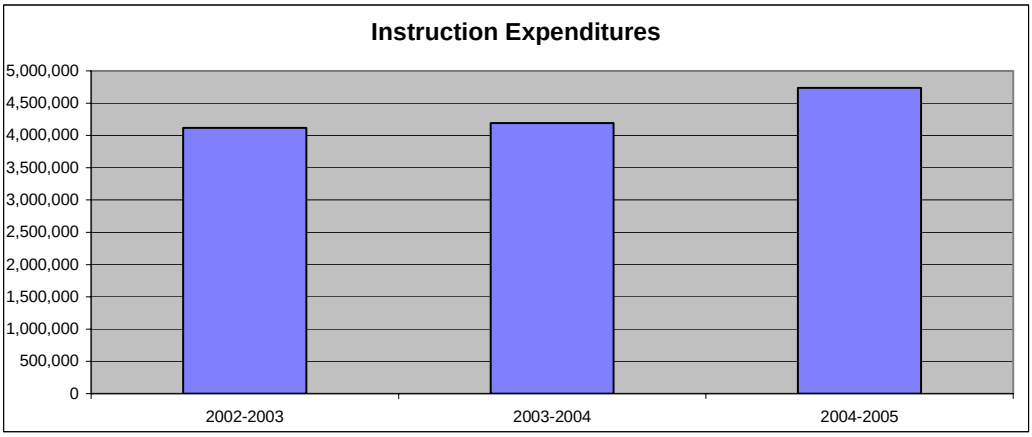
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,910,615	61%	3,104,553	59%	7%	2,996,146	62%	-3%
Student & Instructional Support	546,097	11%	567,994	11%	4%	558,275	11%	-2%
General Administration	252,516	5%	267,722	5%	6%	191,250	4%	-29%
School Administration (Building)	371,905	8%	387,757	7%	4%	377,000	8%	-3%
Operations & Maintenance	697,586	15%	829,484	16%	19%	660,700	14%	-20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	98,975	2%	0%	82,000	2%	-17%
Total Expenditures	4,778,719	100%	5,256,485	100%	10%	4,865,371	100%	-7%
Amount per Pupil	$5,583		$6,238		12%	$5,798		-7%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,434,171		2,722,478	12%		2,321,146	-15%
Federal Funds	198,330		157,758	-20%		191,939	22%
Supplemental General	476,444		382,075	-20%		675,000	77%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	75,193		1,131	-98%		100,000	8742%
Driver Education	7,521		5,744	-24%		10,770	88%
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	559,910		574,651	3%		752,028	31%
Technology Education	0						
Transportation	0						
Vocational Education	294,200		293,448	0%		450,000	53%
Gifts/Grants	71,928		51,837	-28%		78,620	52%
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						159,671	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	4,117,697		4,189,122	2%		4,739,174	13%
Enrollment (FTE)*	856.0		842.7	-2%		839.2	0%
Amount per Pupil	4,810		4,971	3%		5,647	14%
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	4,117,697		4,189,122	2%		4,739,174	13%



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.

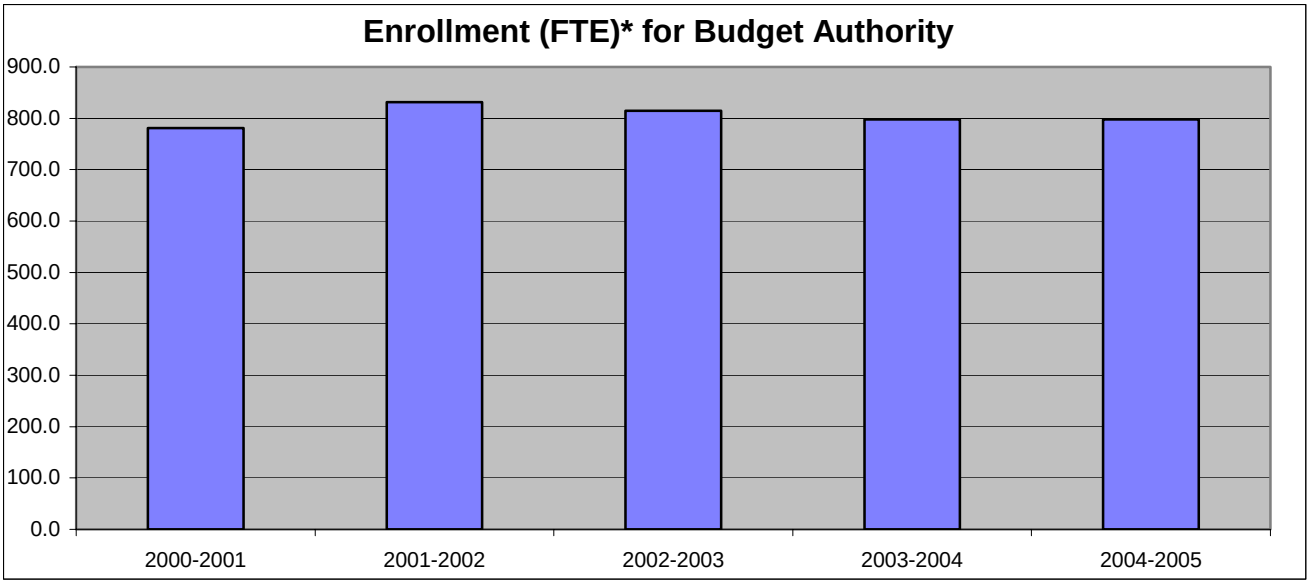
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

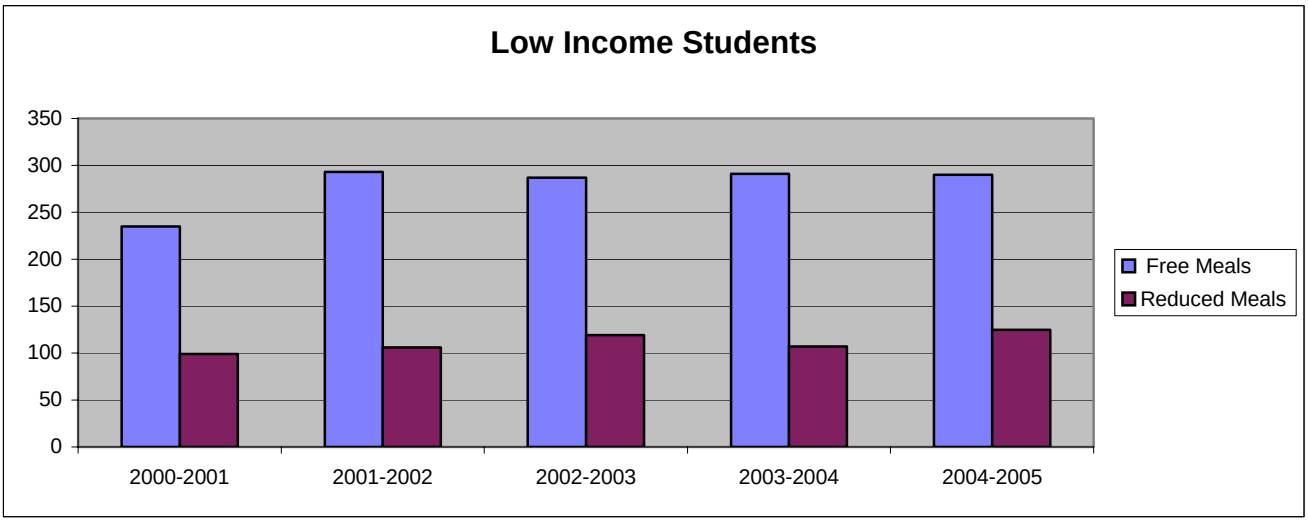
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,200,371	0	4,807,596	0		0	392,775
Supplemental General	1,025,000	95,975	541,098				387,927
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	500,000	859,966		0	0	0	106,896
Driver Training	10,770	9,457	6,384		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	537,710	57,333	4,683	179,825	0	200,000	95,869
Professional Development	20,000	0	0	0	0	20,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	803,378	113,378	0	0	0	690,000	0
Vocational Education	450,000			0	0	450,000	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	78,620	8,620					70,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	211,171	0	211,171				
Bond and Interest #1	94,087	205,899	37,631		0		59,483
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	233,939	27,896	xxxxxxxxxxx	206,043	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	9,165,046	1,378,524	5,608,563	385,868	0	1,360,000	1,112,950
Less Transfers	1,360,000						
TOTAL Budget Expenditures	$7,805,046						

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)*	781.0	831.5	6%	814.5	-2%	797.7	-2%	798.0	0%
Number of Students - Free Meals	235	293	25%	287	-2%	291	1%	290	0%
Number of Students - Reduced Meals	99	106	7%	119	12%	107	-10%	125	17%

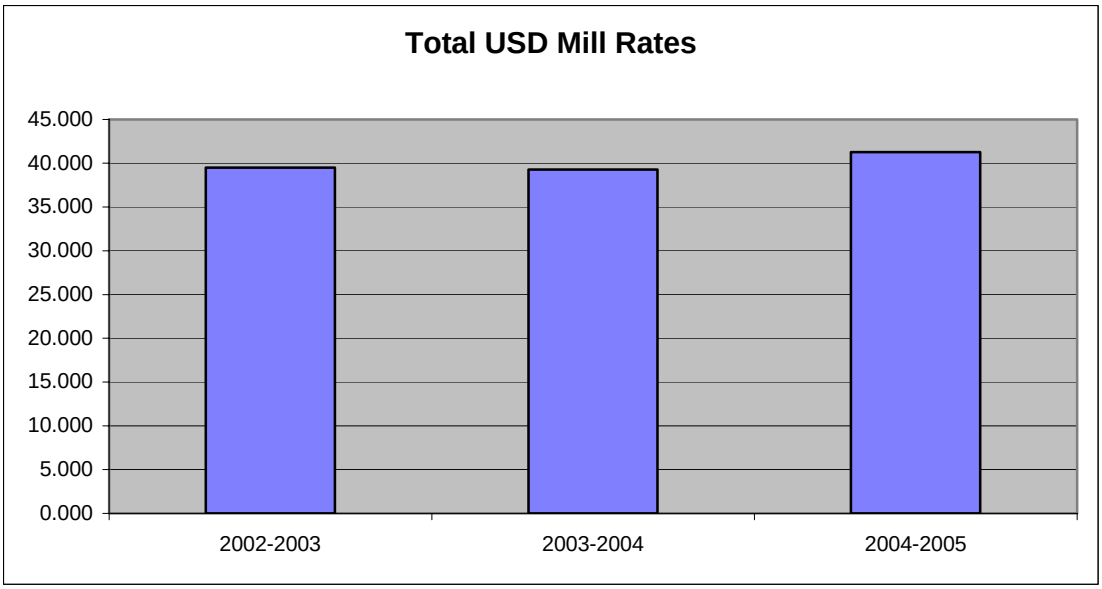




*FTE for state aid and budget authority purposes for general fund.

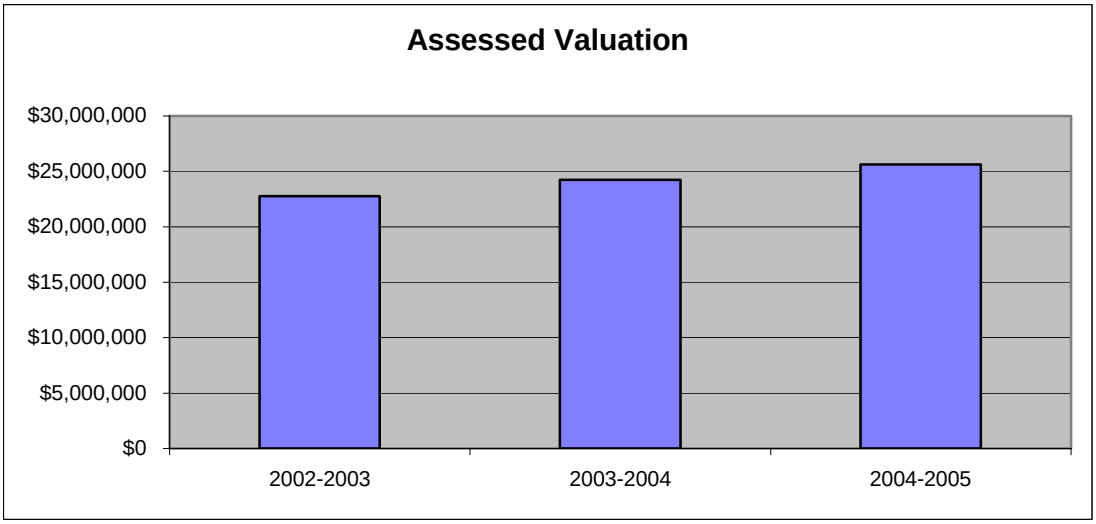
Miscellaneous Information
Mill Rates by Fund

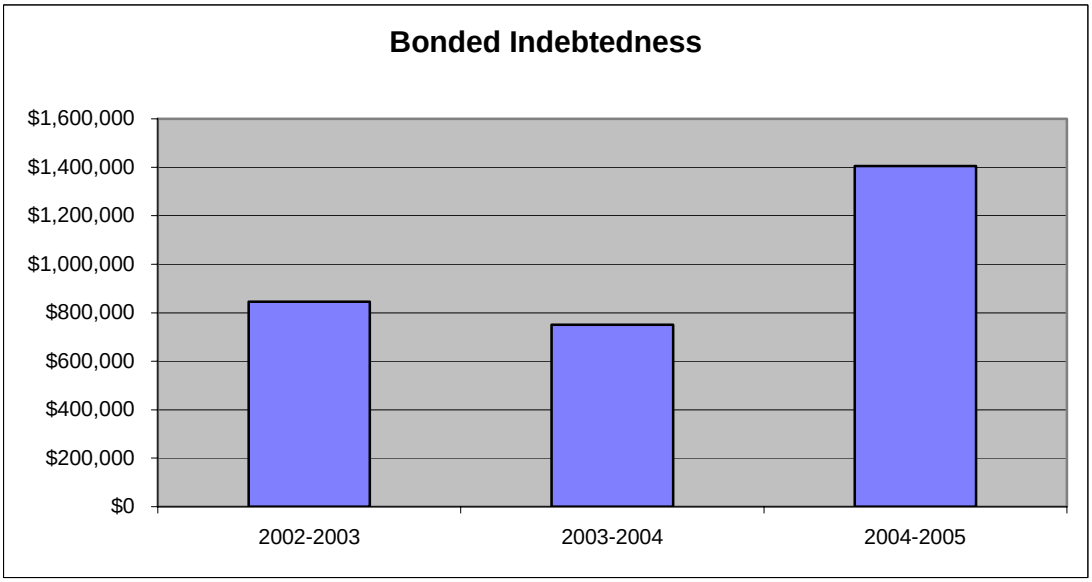
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.469	12.556	15.186
Adult Education	0.000	0.000	0.000
Capital Outlay	3.465	3.994	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	2.541	2.705	2.089
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	**39.475**	**39.255**	**41.275**
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	$22,758,875	$24,232,045	$25,615,750
Bonded Indebtedness	845,000	750,000	1,405,000





USD# 404
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)	9.5	483,607	50,906	9.5	503,816	53,033	9.5	505,000	53,158
Teachers (Full Time)	59.0	2,569,182	43,545	60.0	2,636,565	43,943	60.0	2,650,000	44,167
Other Certified (Licensed) Personnel	7.0	292,485	41,784	8.0	356,505	44,563	7.5	331,000	44,133
Classified Personnel	40.0	872,972	21,824	40.0	880,232	22,006	40.0	885,000	22,125
Substitutes/Temporary Help	XXXXXXX	121,935	XXXXXXXXXXX	XXXXXXX	99,220	XXXXXXXXXXX	XXXXXXX	105,000	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