# Budget at a Glance

# 2003 - 2004

## Smoky Valley USD #400

# Table of Contents

Summary of Total Expenditures ..... 1

Summary of General and Supplemental General Fund Expenditures ..... 2

Instruction Expenditures ..... 3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a) ..... 4

Enrollment and Low Income Students ..... 5

Mill Rates by Fund ..... 6

Assessed Valuation and Bonded Indebtedness ..... 7

Average Salary ..... 8

KSDE Website Information ..... 9

USD# 400

## Summary of Total Expenditures By Function
## (All Funds)

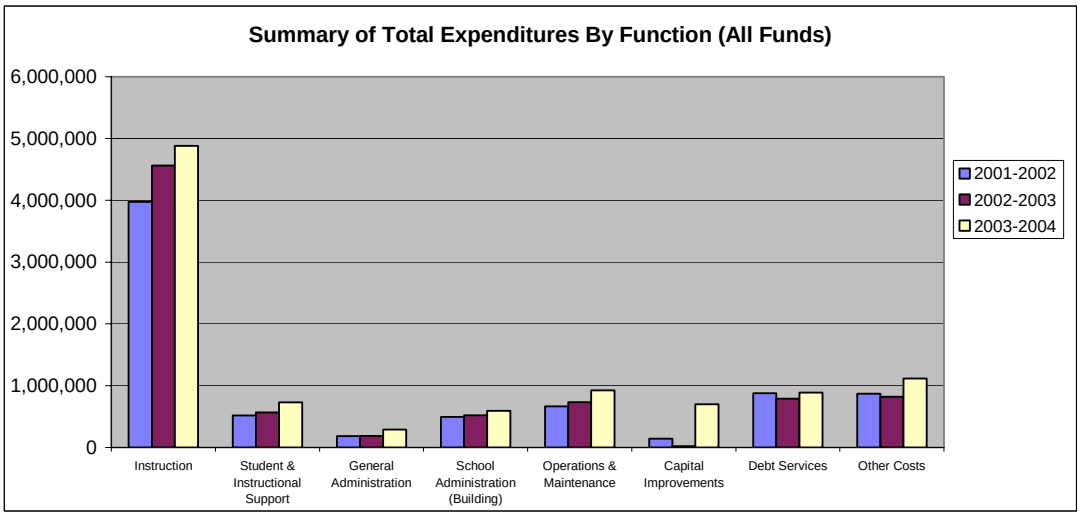
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,973,524 | 51% | 4,559,843 | 56% | 15% | 4,879,595 | 48% | 7% |
| Student & Instructional Support | 515,451 | 7% | 565,815 | 7% | 10% | 728,947 | 7% | 29% |
| General Administration | 181,872 | 2% | 186,864 | 2% | 3% | 287,980 | 3% | 54% |
| School Administration (Building) | 495,154 | 6% | 518,132 | 6% | 5% | 592,694 | 6% | 14% |
| Operations & Maintenance | 664,238 | 9% | 733,714 | 9% | 10% | 923,225 | 9% | 26% |
| Capital Improvements | 142,268 | 2% | 19,202 | 0% | -87% | 700,000 | 7% | 3545% |
| Debt Services | 876,682 | 11% | 789,552 | 10% | -10% | 889,530 | 9% | 13% |
| Other Costs | 867,452 | 11% | 820,686 | 10% | -5% | 1,116,488 | 11% | 36% |
| **Total Expenditures** | 7,716,641 | 100% | 8,193,808 | 100% | 6% | 10,118,459 | 100% | 23% |

*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, 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.

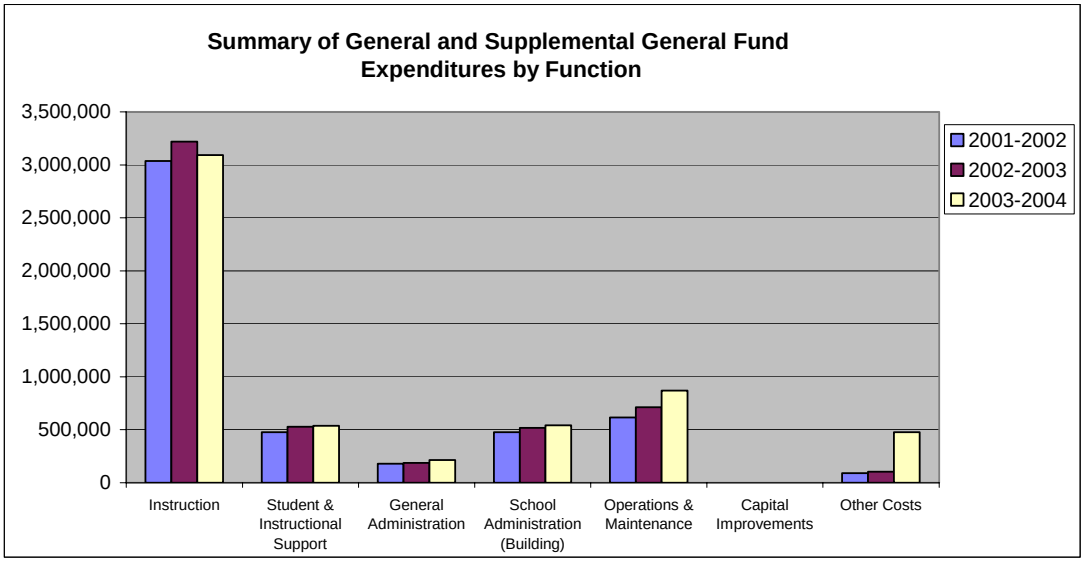
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



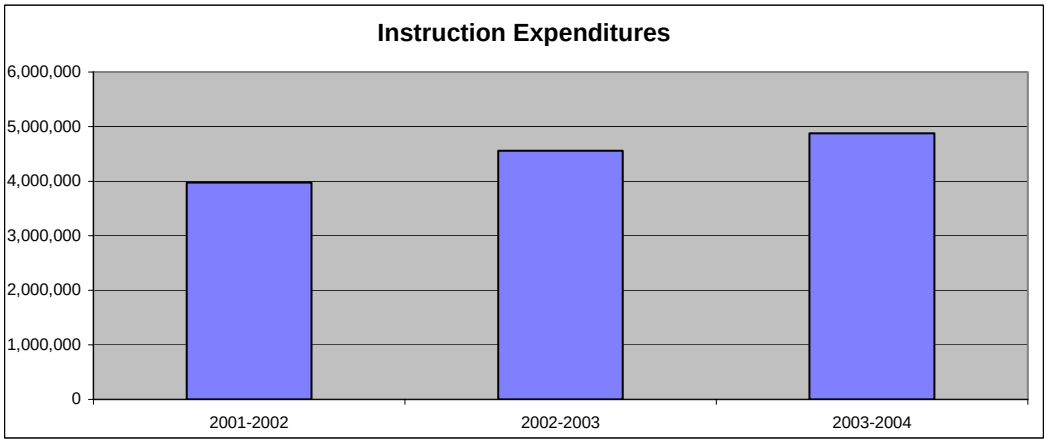
**Summary of General and Supplemental General Fund Expenditures by Function**

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,035,555 | 62% | 3,219,685 | 61% | 6% | 3,091,234 | 54% | -4% |
| Student & Instructional Support | 476,799 | 10% | 529,330 | 10% | 11% | 536,668 | 9% | 1% |
| General Administration | 178,304 | 4% | 186,864 | 4% | 5% | 212,980 | 4% | 14% |
| School Administration (Building) | 476,587 | 10% | 517,732 | 10% | 9% | 542,694 | 9% | 5% |
| Operations & Maintenance | 616,313 | 13% | 712,445 | 14% | 16% | 869,625 | 15% | 22% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 90,003 | 2% | 102,890 | 2% | 14% | 477,555 | 8% | 364% |
| **Total Expenditures** | 4,873,561 | 100% | 5,268,946 | 100% | 8% | 5,730,756 | 100% | 9% |
| Amount per Pupil | $4,899 | | $5,609 | | 15% | $6,484 | | 16% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 3,035,555 | | 3,152,461 | 4% | | 2,862,408 | -9% |
| Federal Funds | 78,495 | | 72,530 | -8% | | 110,414 | 52% |
| Supplemental General | 0 | | 67,224 | 0% | | 228,826 | 240% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 228,695 | | 111,889 | -51% | | 470,402 | 320% |
| Driver Education | 12,083 | | 12,784 | 6% | | 21,900 | 71% |
| 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 | 9,380 | | 9,289 | -1% | | 12,045 | 30% |
| Special Education | 465,428 | | 950,249 | 104% | | 1,000,000 | 5% |
| Technology Education | 0 | | 0 | 0% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 143,888 | | 158,486 | 10% | | 173,600 | 10% |
| 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% | | | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 0 | | 24,931 | 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** | 3,973,524 | | 4,559,843 | 15% | | 4,879,595 | 7% |
| Enrollment (FTE)* | 994.8 | | 939.3 | -6% | | 883.8 | -6% |
| Amount per Pupil | 3,994 | | 4,855 | 22% | | 5,521 | 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** | 3,973,524 | | 4,559,843 | 15% | | 4,879,595 | 7% |




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.

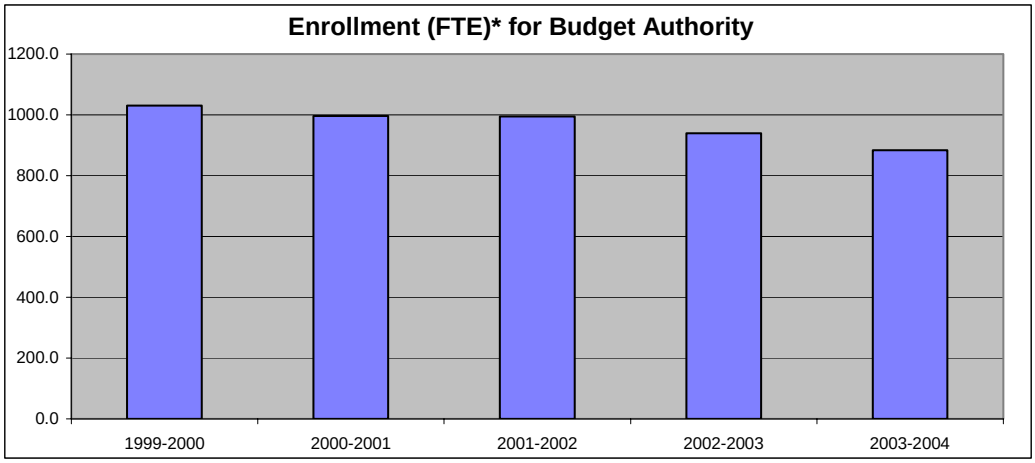
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

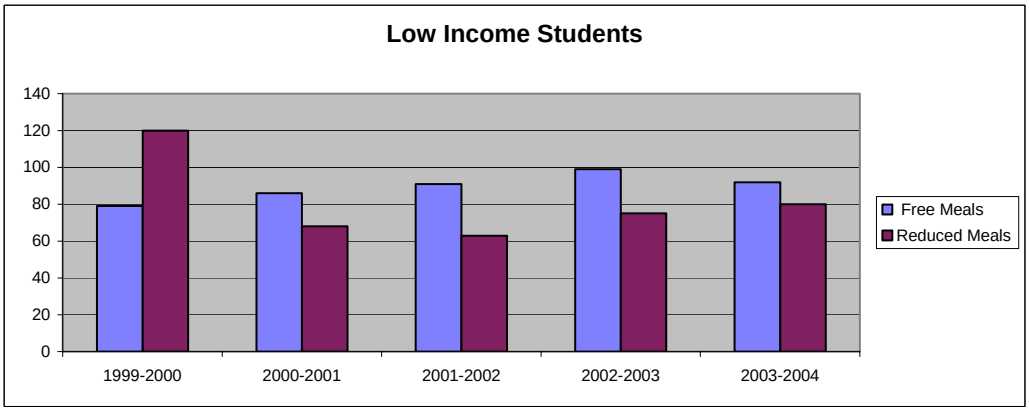
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 5,783,297 | 0 | 4,867,875 | 0 | | 0 | 915,422 |
| Supplemental General | 1,250,000 | 11,181 | 352,000 | | | | 886,819 |
| 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 | 1,695,402 | 1,406,211 | | 0 | 50,000 | 0 | 239,191 |
| Driver Training | 43,819 | 33,069 | 3,750 | | 0 | 0 | 7,000 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 392,514 | 97,182 | 4,100 | 77,744 | 0 | 50,000 | 163,488 |
| Professional Development | 31,598 | 6,598 | 0 | 0 | 25,000 | 0 | 0 |
| Parent Education Program | 10,181 | 10,181 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 12,045 | 10,045 | | 0 | 2,000 | 0 | 0 |
| Special Education | 1,028,100 | 327,076 | 0 | 0 | 0 | 1,083,941 | 0 |
| Vocational Education | 173,600 | | | 0 | 5,000 | 168,600 | 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 |
| Bond and Interest #1 | 889,530 | 705,656 | 204,569 | | 0 | | 985,104 |
| 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 | 110,914 | 9,641 | xxxxxxxxxxx | 101,273 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 11,421,000 | 2,616,840 | 5,432,294 | 179,017 | 82,000 | 1,302,541 | 3,197,024 |
| Less Transfers | 1,302,541 | | | | | | |
| TOTAL Budget Expenditures | $10,118,459 | | | | | | |

## Other Information

| | 1999-2000 Actual | 2000-2001 Actual | % inc/ dec | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 1,031.0 | 996.3 | -3% | 994.8 | 0% | 939.3 | -6% | 883.8 | -6% |
| Number of Students - Free Meals | 79 | 86 | 9% | 91 | 6% | 99 | 9% | 92 | -7% |
| Number of Students - Reduced Meals | 120 | 68 | -43% | 63 | -7% | 75 | 19% | 80 | 7% |

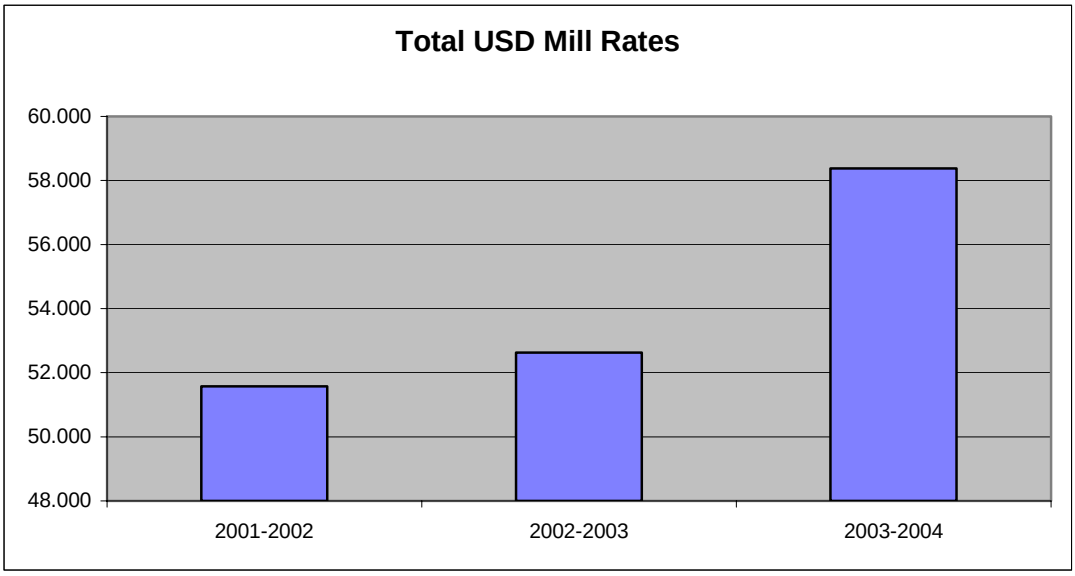



*FTE for state aid and budget authority purposes for general fund.

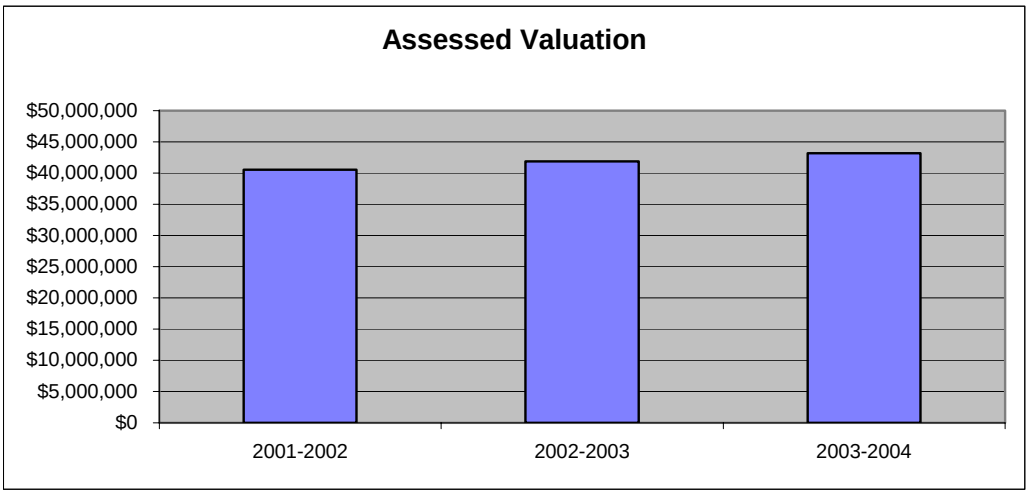
## Miscellaneous Information
## Mill Rates by Fund

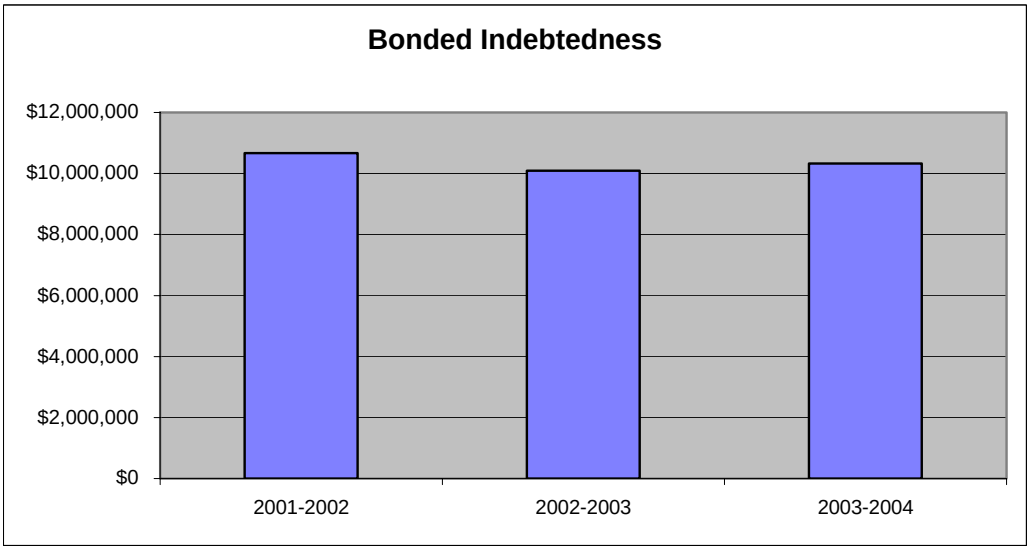
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 16.031 | 12.921 | 16.752 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.001 | 3.994 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 12.545 | 15.709 | 17.626 |
| 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** | **51.577** | **52.624** | **58.378** |
| 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

| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| Assessed Valuation | $40,517,363 | $41,872,267 | $43,150,241 |
| Bonded Indebtedness | 10,664,084 | 10,094,389 | 10,325,000 |



USD# 400
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 8.1 | 476,902 | 58,877 | 8.1 | 475,960 | 58,760 |
| Teachers (Full Time) | 62.0 | 2,417,286 | 38,988 | 59.5 | 2,316,578 | 38,934 |
| Other Certified (Licensed) Personnel | 10.4 | 438,737 | 42,186 | 10.4 | 449,469 | 43,218 |
| Classified Personnel | 35.9 | 901,529 | 25,112 | 35.8 | 895,671 | 25,019 |
| Substitutes/Temporary Help | XXXXX | 125,484 | XXXXXXXXXXX | XXXXX | | 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.<br>** 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.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

**Kansas Building Report Card**
http://www.ksde.org/reportcard.html

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses