Budget at a Glance

2003 - 2004

U.S.D. #442
NEMAHA VALLEY SCHOOLS

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USD# 442

Summary of Total Expenditures By Function
(All Funds)

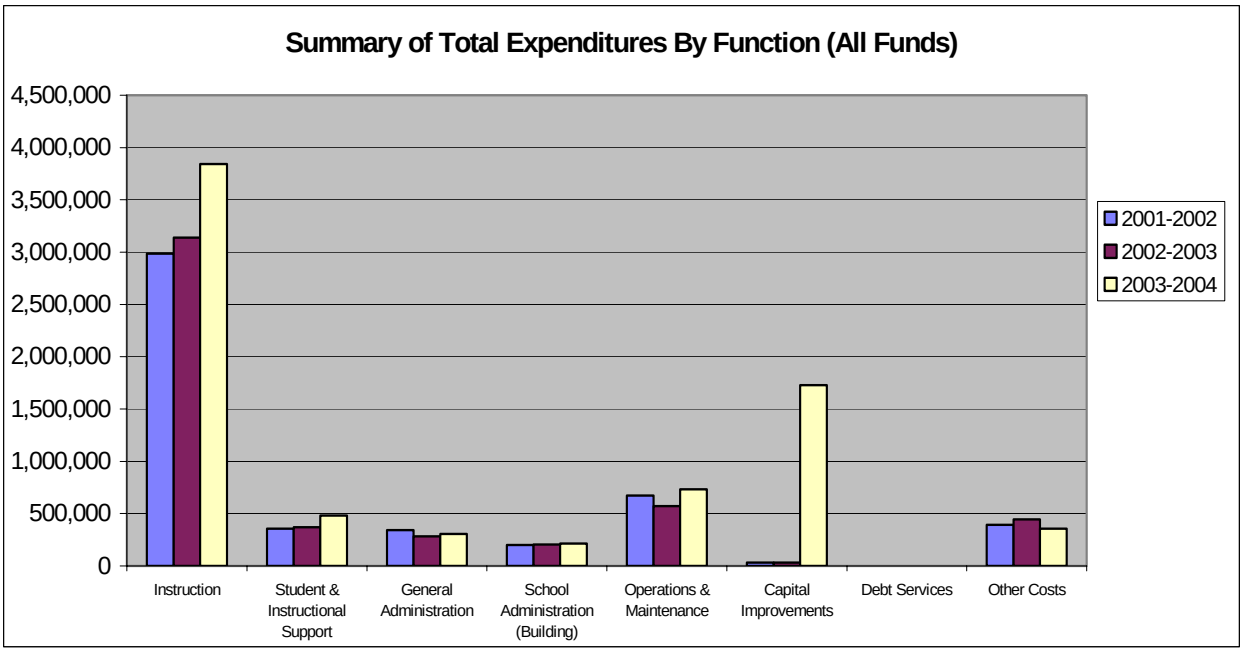
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,986,739	60%	3,138,809	62%	5%	3,842,374	50%	22%
Student & Instructional Support	357,166	7%	368,940	7%	3%	482,090	6%	31%
General Administration	340,587	7%	281,774	6%	-17%	304,071	4%	8%
School Administration (Building)	198,680	4%	206,082	4%	4%	214,773	3%	4%
Operations & Maintenance	670,359	13%	572,906	11%	-15%	730,540	10%	28%
Capital Improvements	31,772	1%	30,097	1%	-5%	1,727,000	23%	5638%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	392,404	8%	443,544	9%	13%	356,652	5%	-20%
Total Expenditures	4,977,707	100%	5,042,152	100%	1%	7,657,500	100%	52%

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.

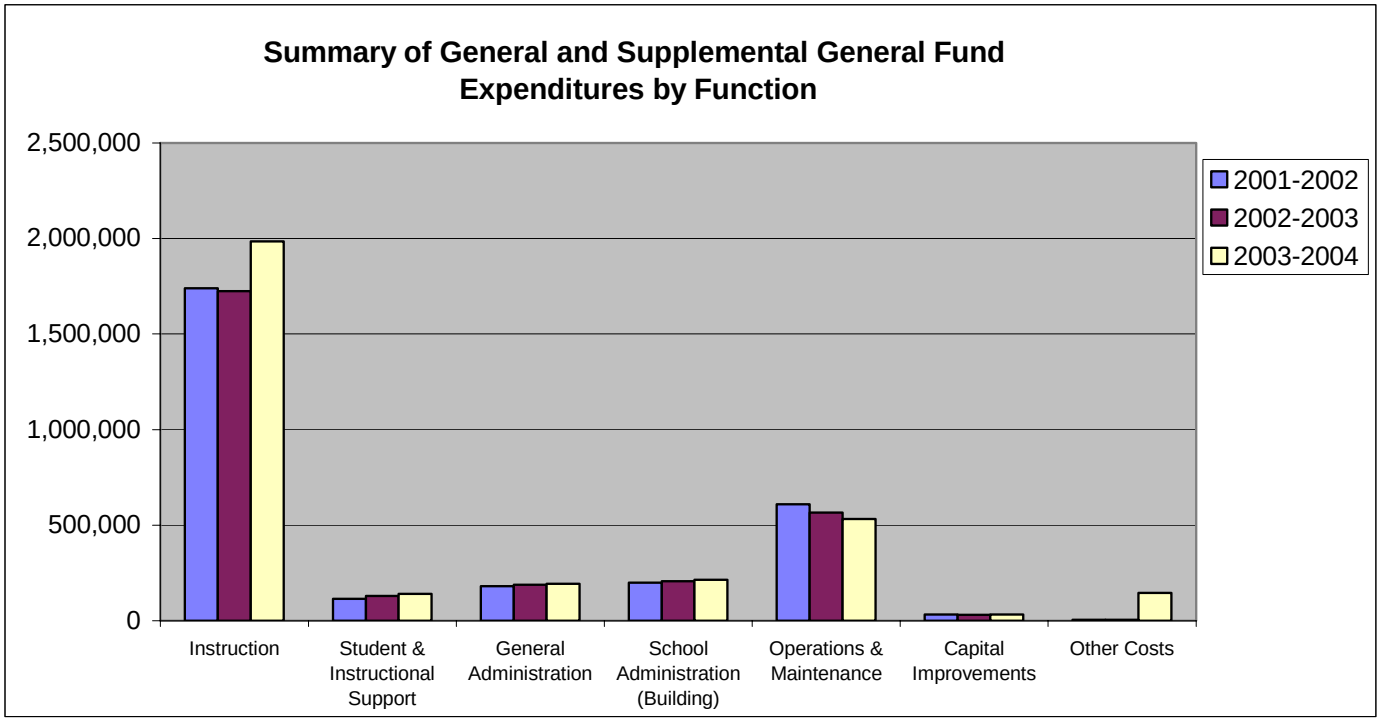
Further definition of what goes into each category:

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



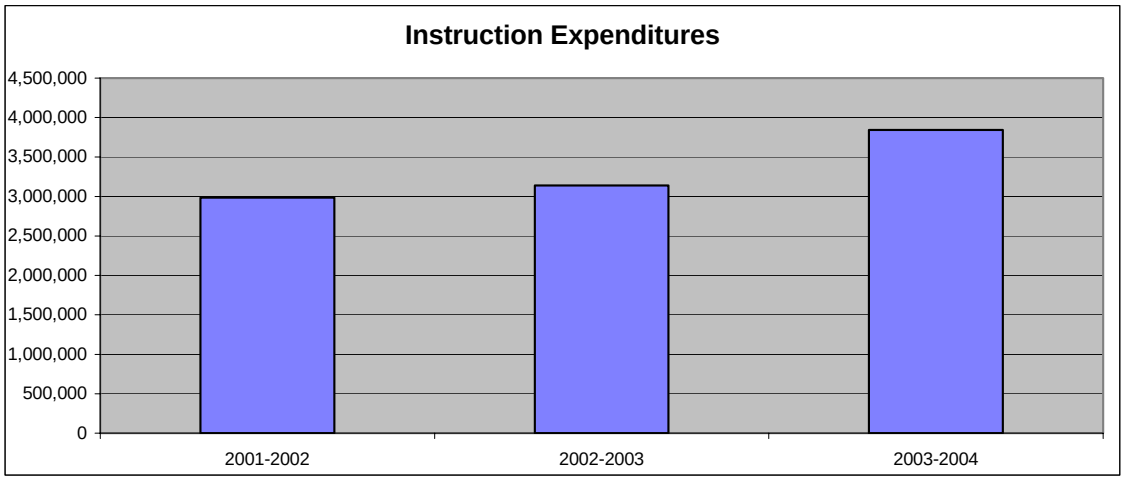
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,740,179	60%	1,723,702	60%	-1%	1,985,496	61%	15%
Student & Instructional Support	114,444	4%	129,476	5%	13%	140,149	4%	8%
General Administration	180,475	6%	188,792	7%	5%	193,424	6%	2%
School Administration (Building)	198,680	7%	206,082	7%	4%	214,773	7%	4%
Operations & Maintenance	609,852	21%	565,994	20%	-7%	531,985	16%	-6%
Capital Improvements	31,772	1%	30,097	1%	-5%	32,000	1%	6%
Other Costs	5,239	0%	4,962	0%	-5%	144,660	4%	2815%
Total Expenditures	2,880,641	100%	2,849,105	100%	-1%	3,242,487	100%	14%
Amount per Pupil	$5,791		$5,780		0%	$6,592		14%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,604,644		1,597,470	0%		1,761,946	10%
Federal Funds	107,213		119,331	11%		148,263	24%
Supplemental General	135,535		126,232	-7%		223,550	77%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		210,000	0%
Driver Education	6,729		6,349	-6%		8,955	41%
Extraordinary School Program	0		11,876	0%		51,602	335%
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%		31,750	0%
Special Education	78,211		163,004	108%		82,766	-49%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	142,686		174,598	22%		185,000	6%
Gifts/Grants	0		0	0%		2,000	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		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	2,075,018		2,198,860	6%		2,705,832	23%
Enrollment (FTE)*	497.4		492.9	-1%		491.9	0%
Amount per Pupil	4,172		4,461	7%		5,501	23%
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	911,721		939,949	3%		1,136,542	21%
TOTAL	2,986,739		3,138,809	5%		3,842,374	22%



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.

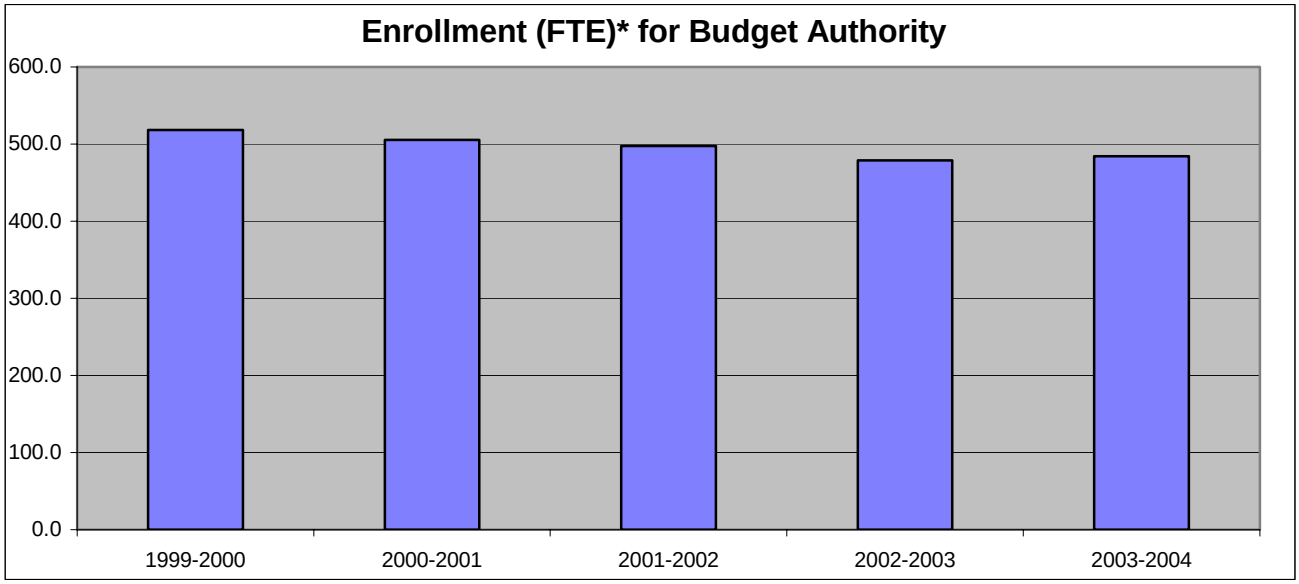
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

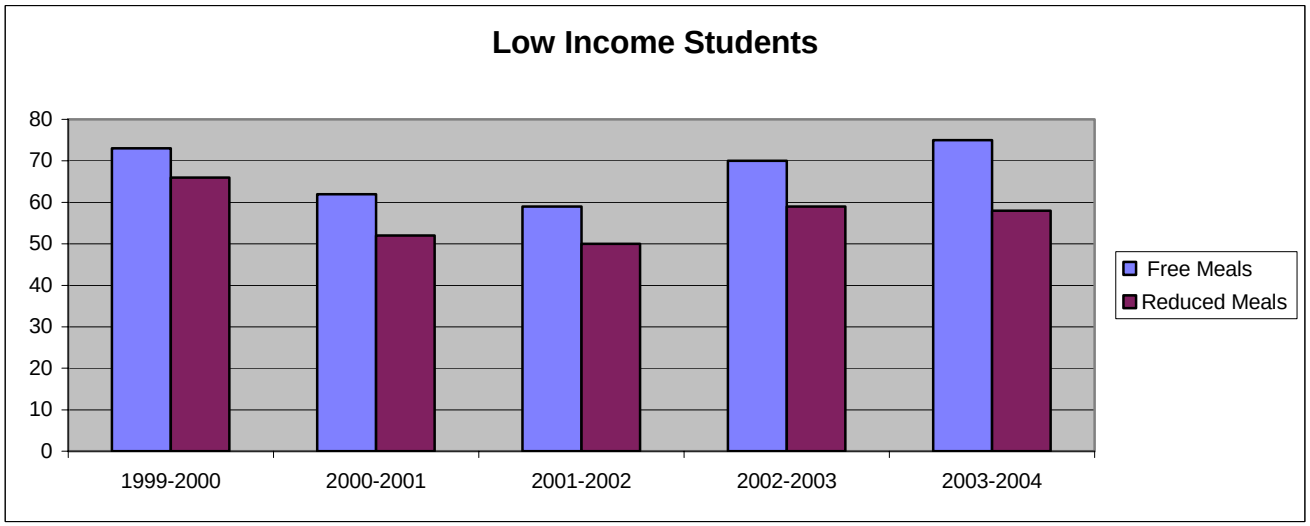
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,315,227	0	2,792,214	0		0	523,013
Supplemental General	400,000	9,891	98,720				291,389
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	2,100,000	2,646,752		0	75,000	0	0
Driver Training	14,335	39,715	3,375		0	2,000	3,250
Extraordinary School Program	51,602	55,624			0	15,000	0
Food Service	239,445	67,306	3,411	65,867	0	25,000	99,102
Professional Development	34,785	54,037	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	31,750	51,500		0	0	0	0
Special Education	328,506	238,966	0	0	0	245,740	0
Vocational Education	185,000			0	0	185,000	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	2,000	0					2,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
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		0					0
Temporary Note	0	0			0		0
Coop Special Education	1430426	532,983	0	372,177	0	245,740	638,148
Federal Funds	242,904	797	xxxxxxxxxxx	242,107	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,375,980	3,697,571	2,897,720	680,151	75,000	718,480	1,556,902
Less Transfers	718,480						
TOTAL Budget Expenditures	$7,657,500						

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)*	518.2	505.5	-2%	497.4	-2%	478.9	-4%	484.4	1%
Number of Students - Free Meals	73	62	-15%	59	-5%	70	19%	75	7%
Number of Students - Reduced Meals	66	52	-21%	50	-4%	59	18%	58	-2%

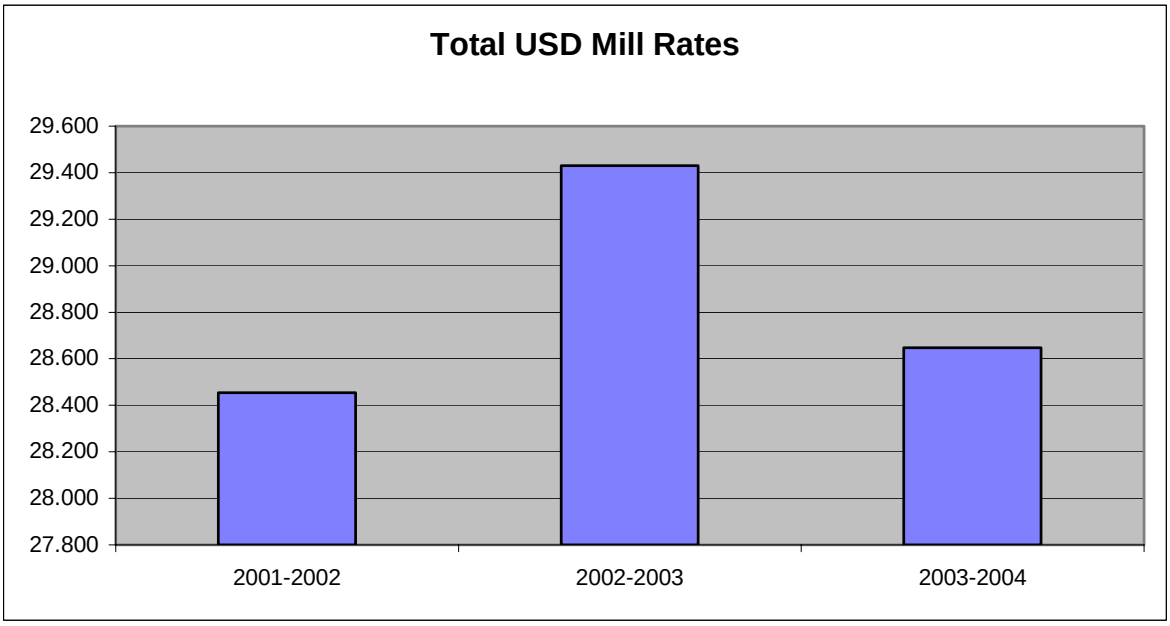




*FTE for state aid and budget authority purposes for general fund.

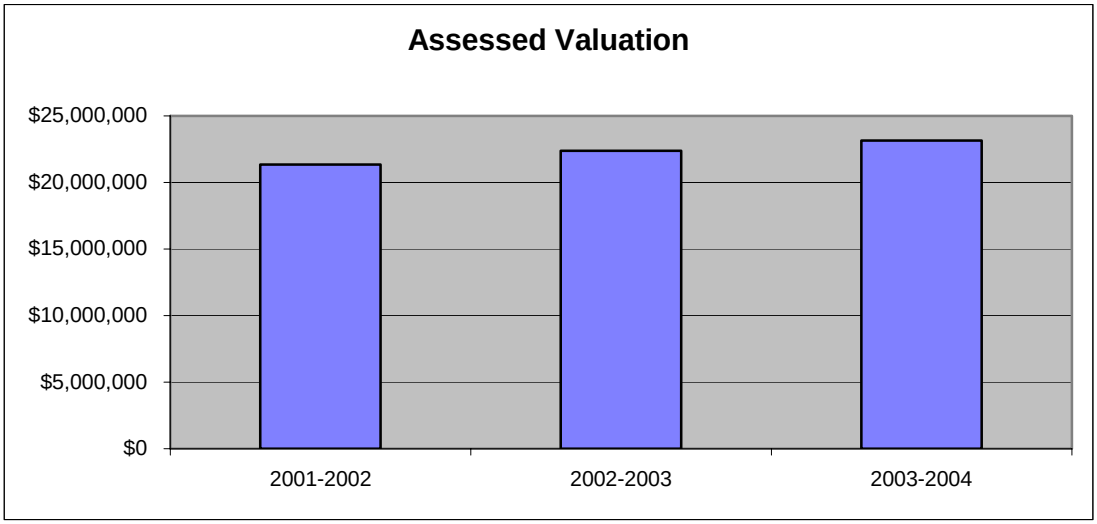
Miscellaneous Information
Mill Rates by Fund

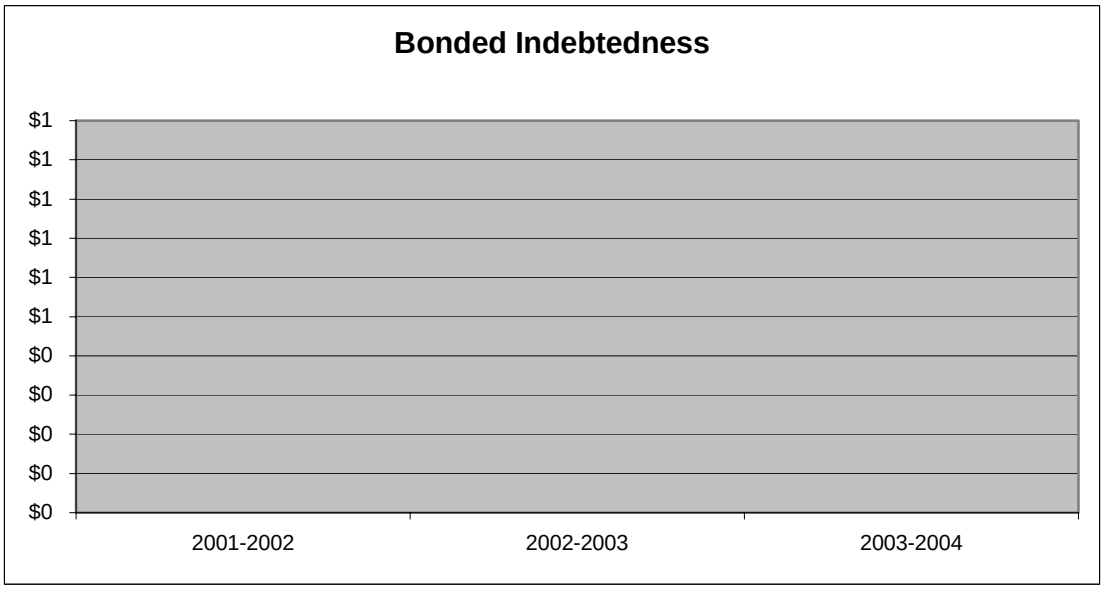
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	8.455	9.431	8.648
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**28.455**	**29.431**	**28.648**
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	$21,353,398	$22,384,888	$23,139,742
Bonded Indebtedness	0	0	0





USD# 442
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.7	357,856	53,411	6.7	367,735	54,886
Teachers (Full Time)	48.0	1,840,009	38,334	48.0	1,850,795	38,558
Other Certified (Licensed) Personnel	8.0	341,165	42,646	8.0	341,270	42,659
Classified Personnel	25.9	428,084	16,528	26.8	470,933	17,572
Substitutes/Temporary Help	XXXXX	109,180	XXXXXXXXXXX	XXXXX	110,000	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.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