Budget at a Glance

2003 - 2004

SMOKY HILL USD 302

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USD# 302

Summary of Total Expenditures By Function
(All Funds)

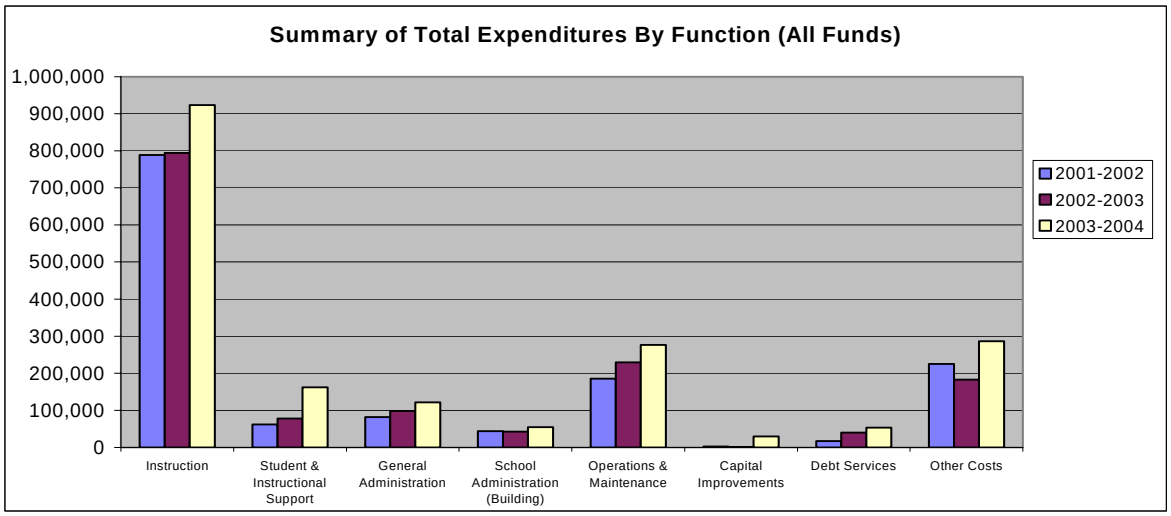
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	788,562	56%	794,240	54%	1%	923,555	48%	16%
Student & Instructional Support	61,674	4%	77,912	5%	26%	161,694	8%	108%
General Administration	81,480	6%	97,793	7%	20%	121,750	6%	24%
School Administration (Building)	43,827	3%	42,604	3%	-3%	54,400	3%	28%
Operations & Maintenance	185,394	13%	229,539	16%	24%	276,157	14%	20%
Capital Improvements	2,660	0%	926	0%	-65%	30,000	2%	3140%
Debt Services	17,137	1%	39,969	3%	133%	53,320	3%	33%
Other Costs	225,482	16%	182,499	12%	-19%	286,766	15%	57%
Total Expenditures	1,406,216	100%	1,465,482	100%	4%	1,907,642	100%	30%

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.

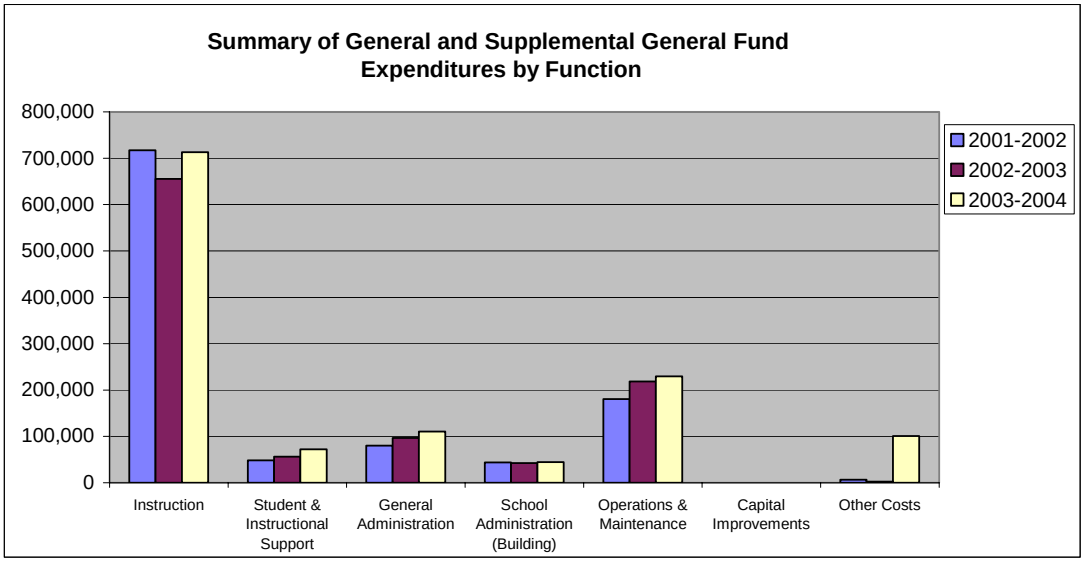
Further definition of what goes into each category:

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



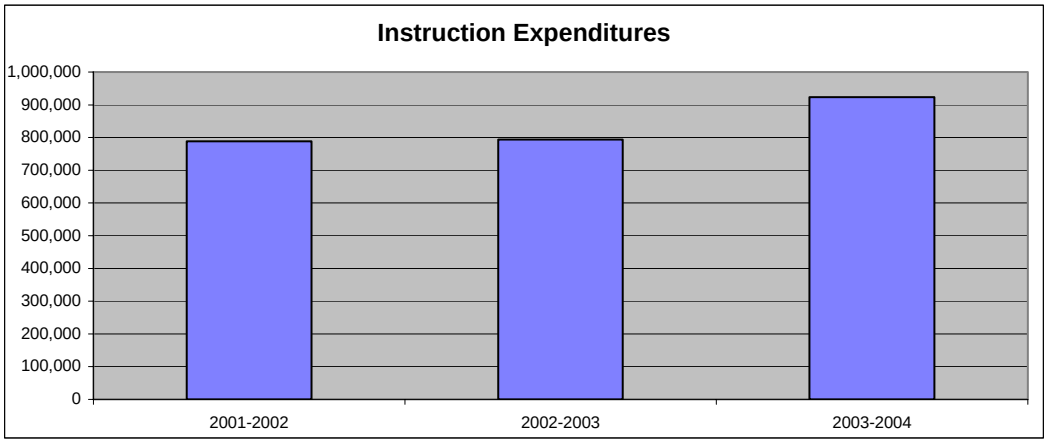
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	717,098	67%	655,576	61%	-9%	713,200	56%	9%
Student & Instructional Support	48,260	4%	56,401	5%	17%	72,250	6%	28%
General Administration	80,070	7%	96,668	9%	21%	110,500	9%	14%
School Administration (Building)	43,827	4%	42,604	4%	-3%	44,400	3%	4%
Operations & Maintenance	180,658	17%	218,419	20%	21%	229,690	18%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,205	1%	2,451	0%	-60%	100,707	8%	4009%
Total Expenditures	1,076,118	100%	1,072,119	100%	0%	1,270,747	100%	19%
Amount per Pupil	$8,541		$8,646		1%	$10,502		21%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	694,487		599,431	-14%		595,200	-1%
Federal Funds	26,796		25,391	-5%		34,355	35%
Supplemental General	22,611		56,145	148%		118,000	110%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		204	0%		10,000	4802%
Driver Education	1,757		2,037	16%		6,000	195%
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	41,824		109,915	163%		160,000	46%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	1,087		0	-100%		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		1,117	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	788,562		794,240	1%		923,555	16%
Enrollment (FTE)*	126.0		124.0	-2%		121.0	-2%
Amount per Pupil	6,258		6,405	2%		7,633	19%
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	788,562		794,240	1%		923,555	16%



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.

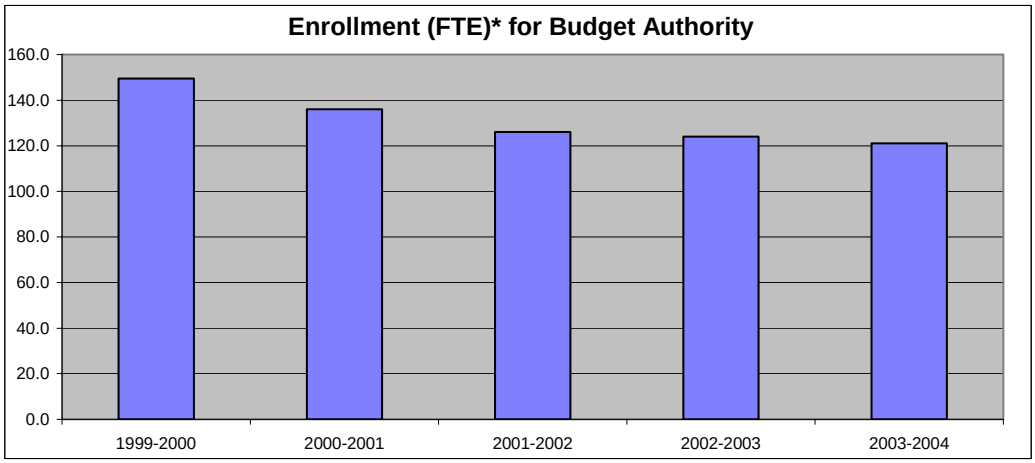
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

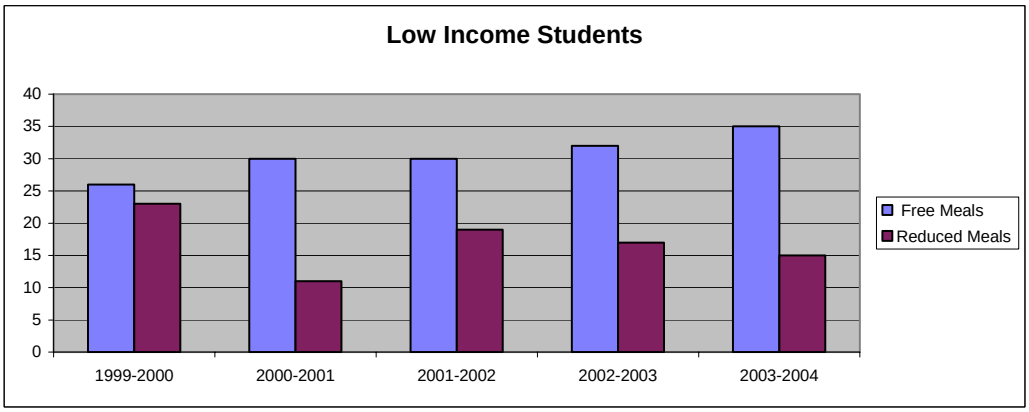
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,151,947	1,828	960,693	0		0	189,426
Supplemental General	250,000	46,745	0				203,255
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	250,917	200,351		0	7,000	0	43,566
Driver Training	8,467	7,342	1,125		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	89,571	23,239	847	23,521	5,000	15,000	21,964
Professional Development	4,443	4,443	0	0	0	0	0
Parent Education Program	10,001	7,001	0	0	3,000	0	0
Summer School	0	0		0	0	0	0
Special Education	183,315	67,115	0	0	0	116,200	0
Vocational Education	0			0	0	0	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	1,256	1,256					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	53,320	80,117	533		0		74,942
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	35,605	831	xxxxxxxxxxx	34,774	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,038,842	440,268	963,198	58,295	15,000	131,200	533,153
Less Transfers	131,200						
TOTAL Budget Expenditures	$1,907,642						

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)*	149.5	136.0	-9%	126.0	-7%	124.0	-2%	121.0	-2%
Number of Students - Free Meals	26	30	15%	30	0%	32	7%	35	9%
Number of Students - Reduced Meals	23	11	-52%	19	73%	17	-11%	15	-12%

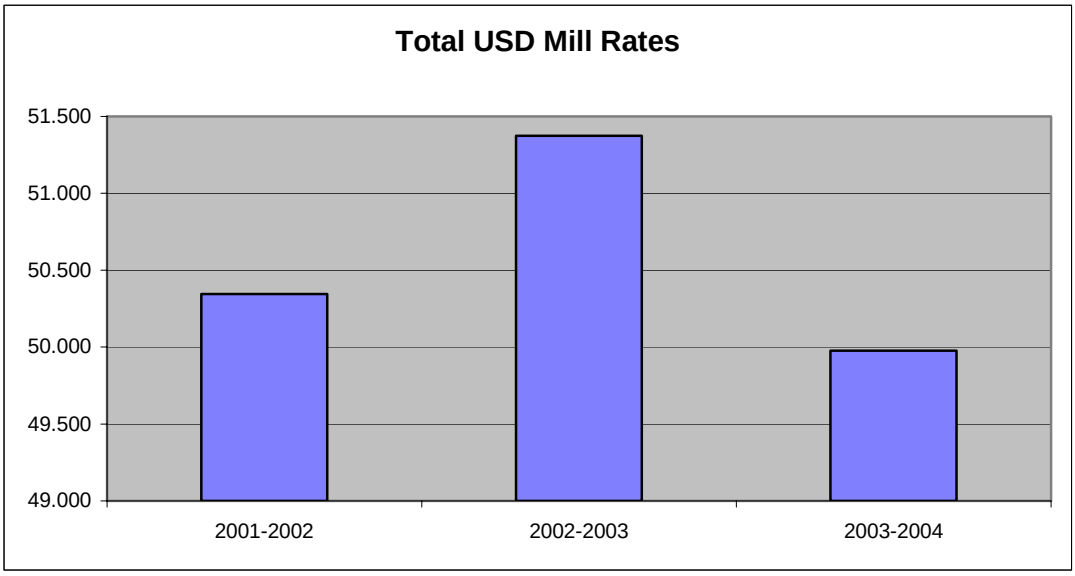




*FTE for state aid and budget authority purposes for general fund.

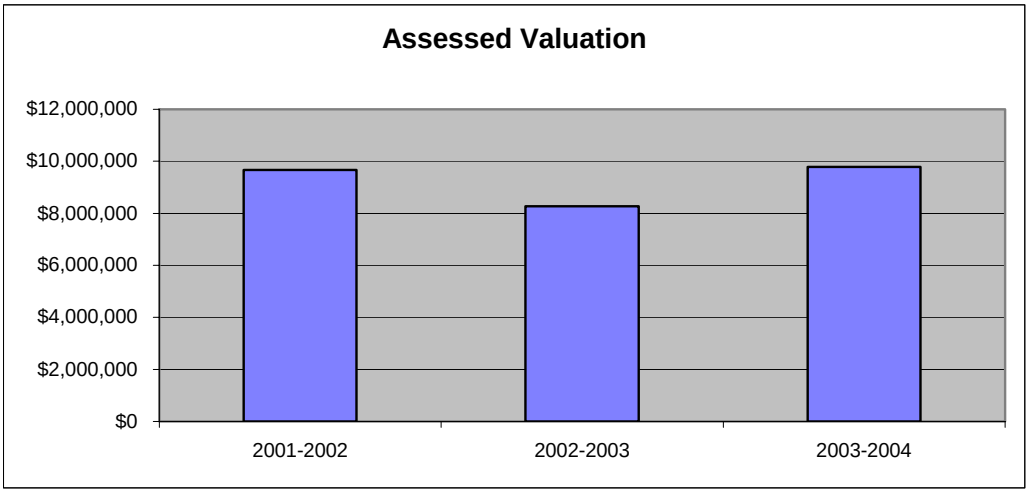
Miscellaneous Information
Mill Rates by Fund

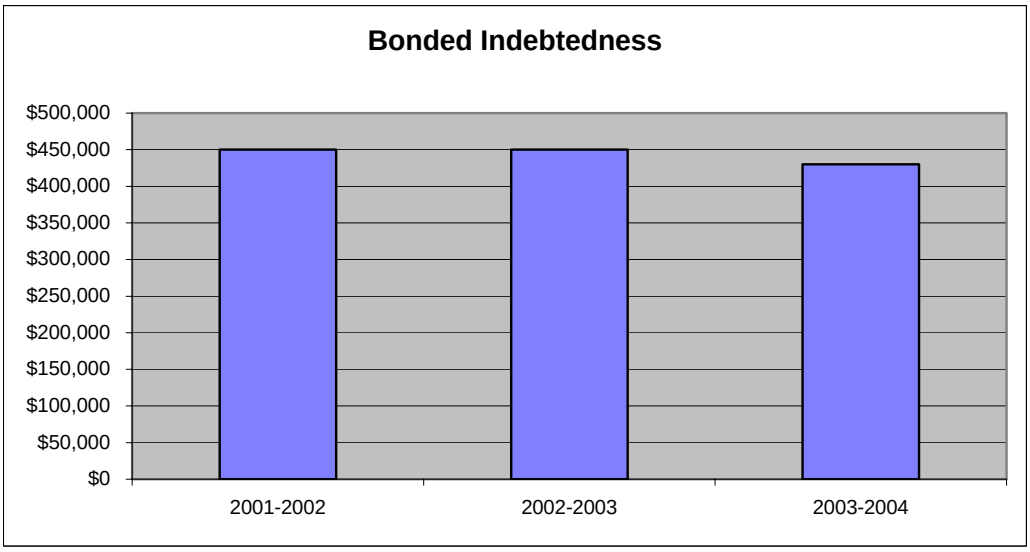
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	17.123	20.416	19.243
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.992	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.223	6.967	6.733
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	**50.346**	**51.375**	**49.976**
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	1.000	0.998	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.998**	**1.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$9,670,038	$8,272,510	$9,790,343
Bonded Indebtedness	450,000	450,000	430,000





USD# 302
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.1	85,484	77,713	1.1	86,519	78,654
Teachers (Full Time)	13.0	444,539	34,195	13.0	458,211	35,247
Other Certified (Licensed) Personnel	1.6	72,910	45,569	2.0	87,619	43,810
Classified Personnel	10.0	199,028	19,903	10.0	216,235	21,624
Substitutes/Temporary Help	XXXXX	9,515	XXXXXXXXXXX	XXXXX	9,650	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