# Budget at a Glance

# 2004 - 2005

Marais des Cygnes Valley

# 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 2004-05
(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

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

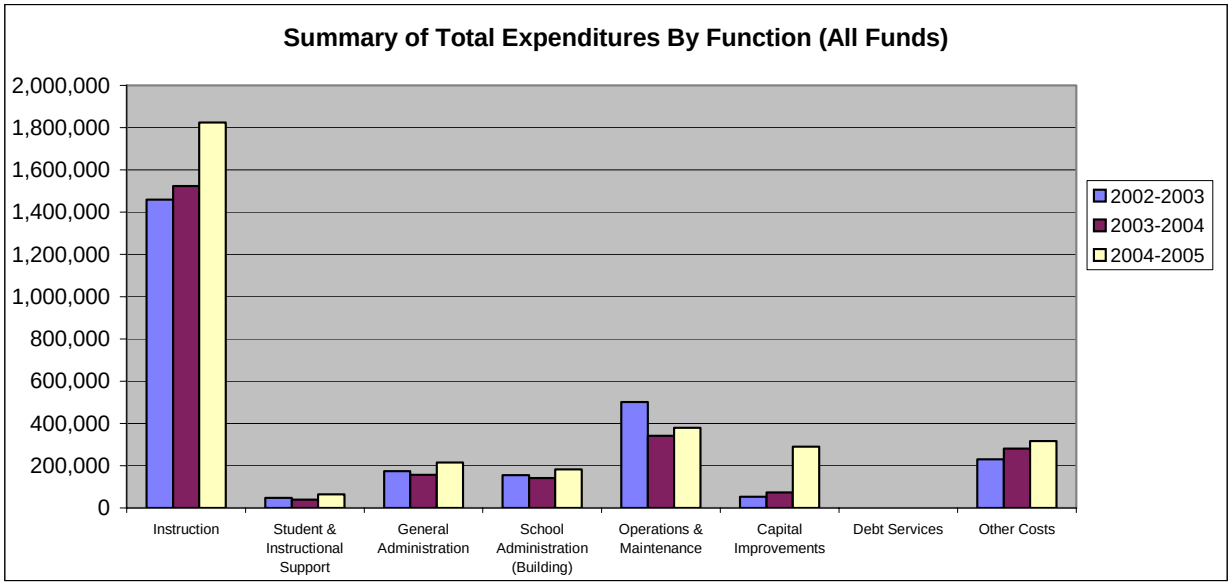
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,458,867 | 56% | 1,524,670 | 60% | 5% | 1,823,879 | 56% | 20% |
| Student & Instructional Support | 47,476 | 2% | 39,726 | 2% | -16% | 64,275 | 2% | 62% |
| General Administration | 174,489 | 7% | 157,270 | 6% | -10% | 214,891 | 7% | 37% |
| School Administration (Building) | 155,218 | 6% | 142,264 | 6% | -8% | 182,471 | 6% | 28% |
| Operations & Maintenance | 501,624 | 19% | 342,343 | 13% | -32% | 380,171 | 12% | 11% |
| Capital Improvements | 53,124 | 2% | 73,908 | 3% | 39% | 290,000 | 9% | 292% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 230,229 | 9% | 281,598 | 11% | 22% | 316,388 | 10% | 12% |
| **Total Expenditures** | 2,621,027 | 100% | 2,561,779 | 100% | -2% | 3,272,075 | 100% | 28% |
| Amount per Pupil | $9,798 | | $9,853 | | 1% | $13,088 | | 33% |

*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.

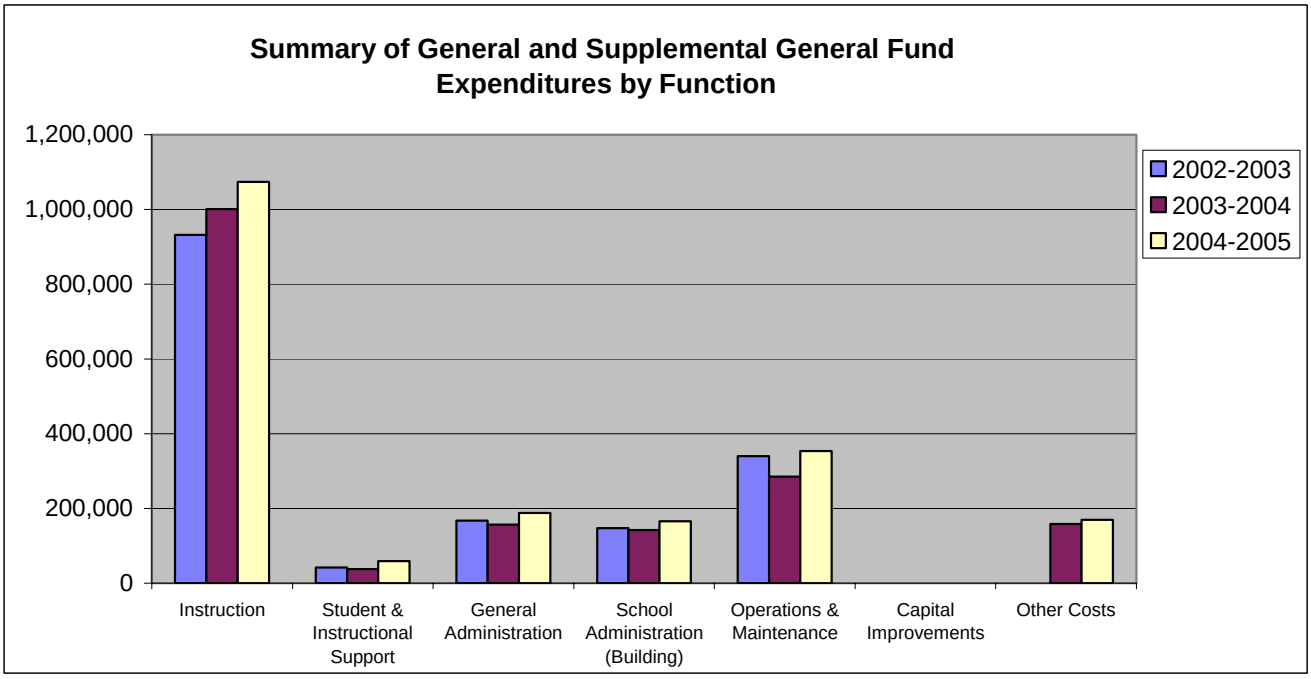
Further definition of what goes into each category:

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



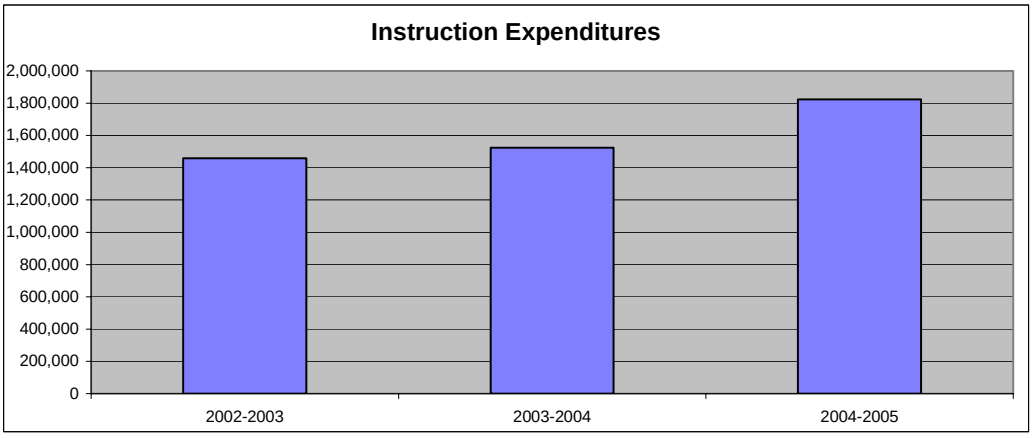
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 931,930 | 57% | 1,000,894 | 56% | 7% | 1,073,300 | 53% | 7% |
| Student & Instructional Support | 42,127 | 3% | 37,944 | 2% | -10% | 59,225 | 3% | 56% |
| General Administration | 167,341 | 10% | 157,270 | 9% | -6% | 188,100 | 9% | 20% |
| School Administration (Building) | 146,973 | 9% | 142,264 | 8% | -3% | 166,100 | 8% | 17% |
| Operations & Maintenance | 339,901 | 21% | 284,768 | 16% | -16% | 354,000 | 18% | 24% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 158,170 | 9% | 0% | 169,708 | 8% | 7% |
| **Total Expenditures** | 1,628,272 | 100% | 1,781,310 | 100% | 9% | 2,010,433 | 100% | 13% |
| Amount per Pupil | $6,087 | | $6,851 | | 13% | $8,042 | | 17% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 749,331 | | 765,935 | 2% | | 847,300 | 11% |
| Federal Funds | 97,094 | | 127,695 | 32% | | 119,181 | -7% |
| Supplemental General | 182,599 | | 234,959 | 29% | | 226,000 | -4% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 2,404 | | 4,227 | 76% | | 40,000 | 846% |
| Driver Education | 6,514 | | 4,318 | -34% | | 7,960 | 84% |
| 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 | 262,098 | | 256,862 | -2% | | 352,000 | 37% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 155,437 | | 124,165 | -20% | | 181,800 | 46% |
| 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 | | | | | | 49,638 | |
| Contingency Reserve | 3,390 | | 6,509 | 92% | | | |
| 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** | 1,458,867 | | 1,524,670 | 5% | | 1,823,879 | 20% |
| Enrollment (FTE)* | 267.5 | | 260.0 | -3% | | 250.0 | -4% |
| Amount per Pupil | 5,454 | | 5,864 | 8% | | 7,296 | 24% |
| | | | | | | | |
| 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** | 1,458,867 | | 1,524,670 | 5% | | 1,823,879 | 20% |




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.

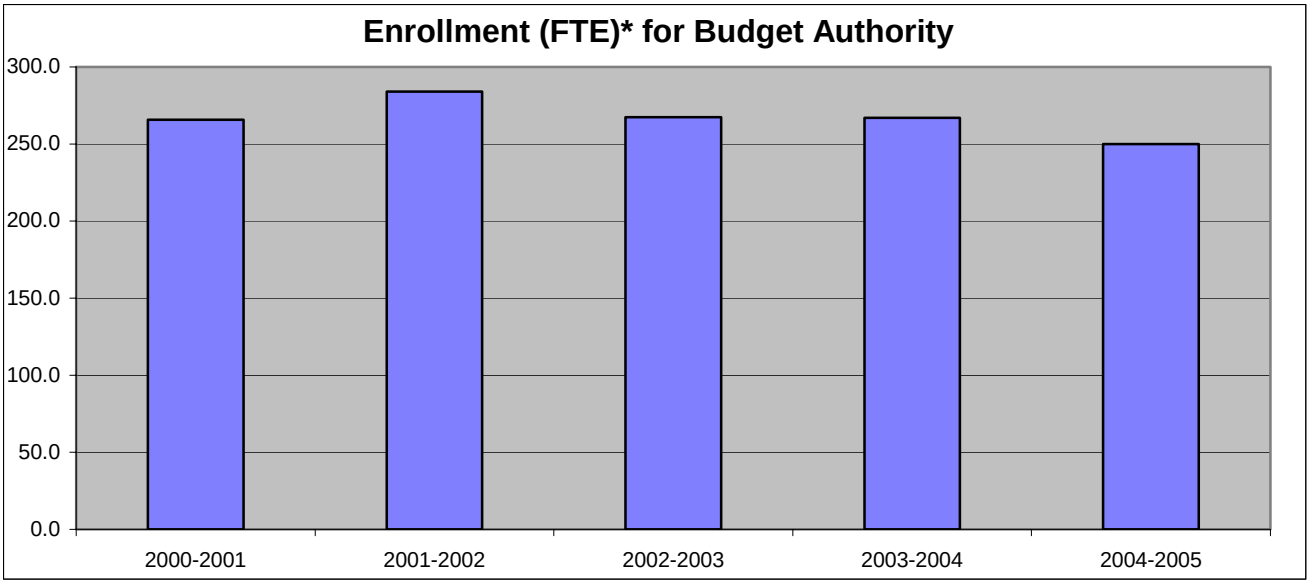
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

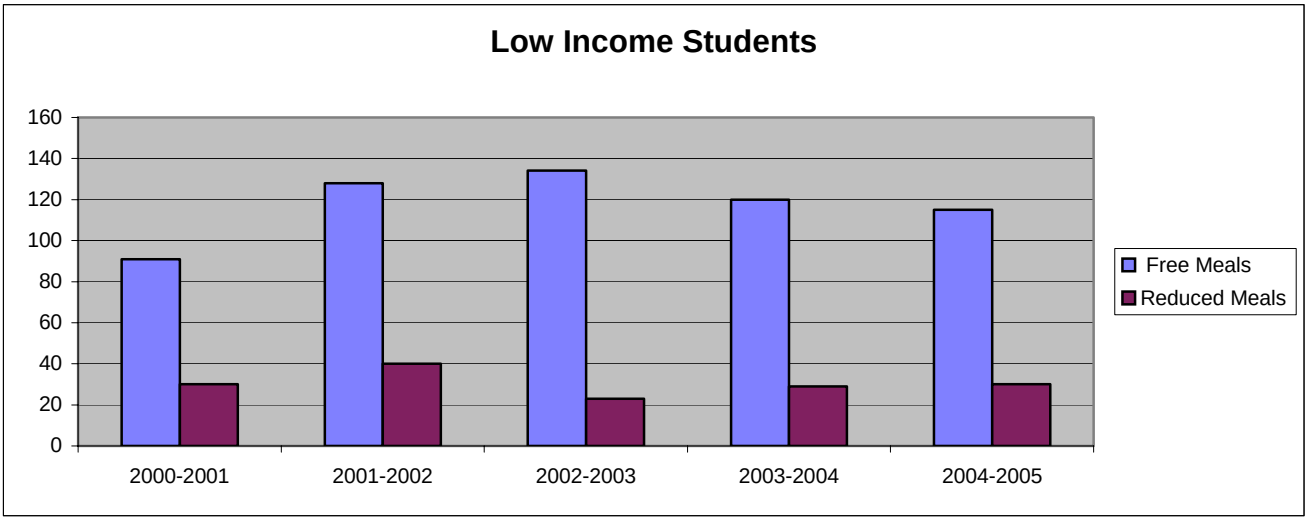
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 2,099,154 | 0 | 1,839,897 | 0 | | 0 | 259,257 |
| Supplemental General | 275,000 | 20,756 | 61,133 | | | | 193,111 |
| 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 | 370,000 | 576,621 | | 0 | 0 | 0 | 64,024 |
| Driver Training | 15,960 | 20,000 | 1,932 | | 0 | 0 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 145,000 | 34,125 | 1,707 | 65,896 | 0 | 8,821 | 34,451 |
| Professional Development | 4,490 | 4,490 | 0 | 0 | 0 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 352,000 | 200,000 | 0 | 0 | 0 | 169,900 | 2,500 |
| 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 | 0 | 0 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 70,011 | 0 | 70,011 | | | | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 119,181 | 0 | xxxxxxxxxxx | 119,181 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 3,635,796 | 855,992 | 1,974,680 | 185,077 | 0 | 363,721 | 553,343 |
| Less Transfers | 363,721 | | | | | | |
| TOTAL Budget Expenditures | $3,272,075 | | | | | | |

## 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)* | 265.8 | 284.0 | 7% | 267.5 | -6% | 267.0 | 0% | 250.0 | -6% |
| Number of Students - Free Meals | 91 | 128 | 41% | 134 | 5% | 120 | -10% | 115 | -4% |
| Number of Students - Reduced Meals | 30 | 40 | 33% | 23 | -43% | 29 | 26% | 30 | 3% |

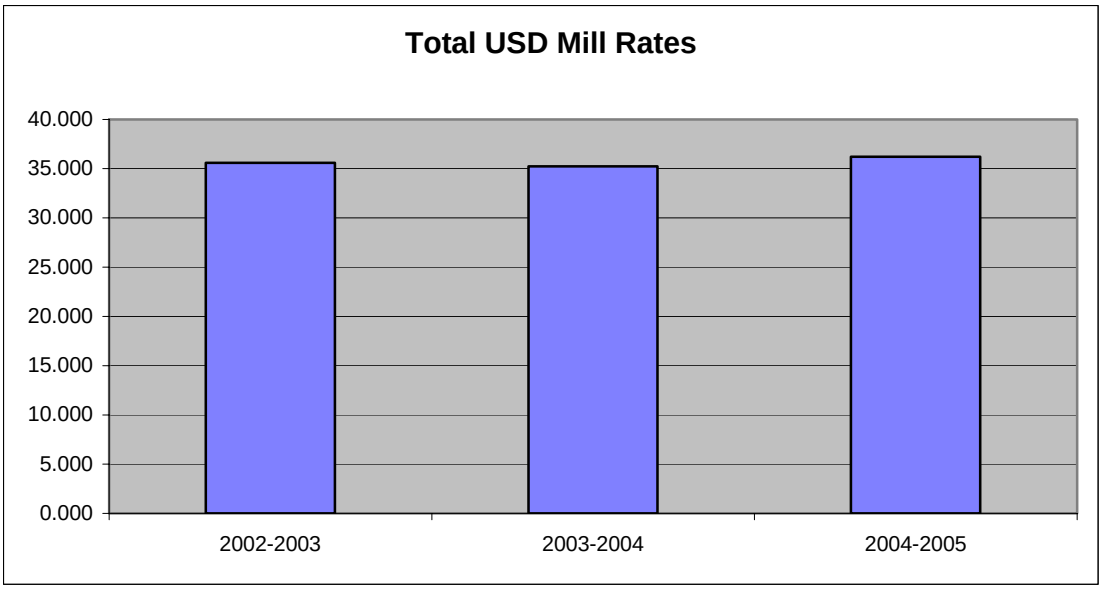



*FTE for state aid and budget authority purposes for general fund.

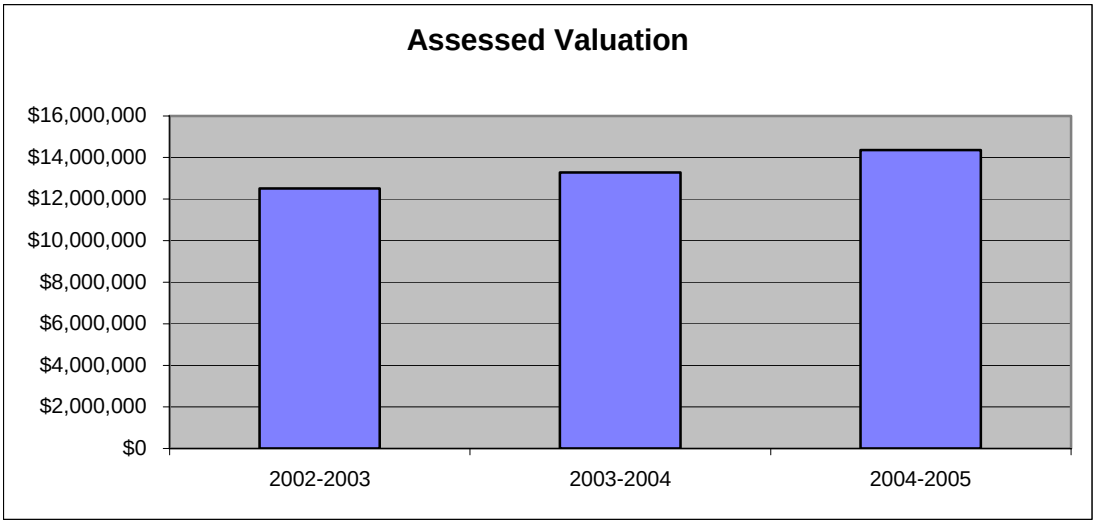
## Miscellaneous Information
## Mill Rates by Fund

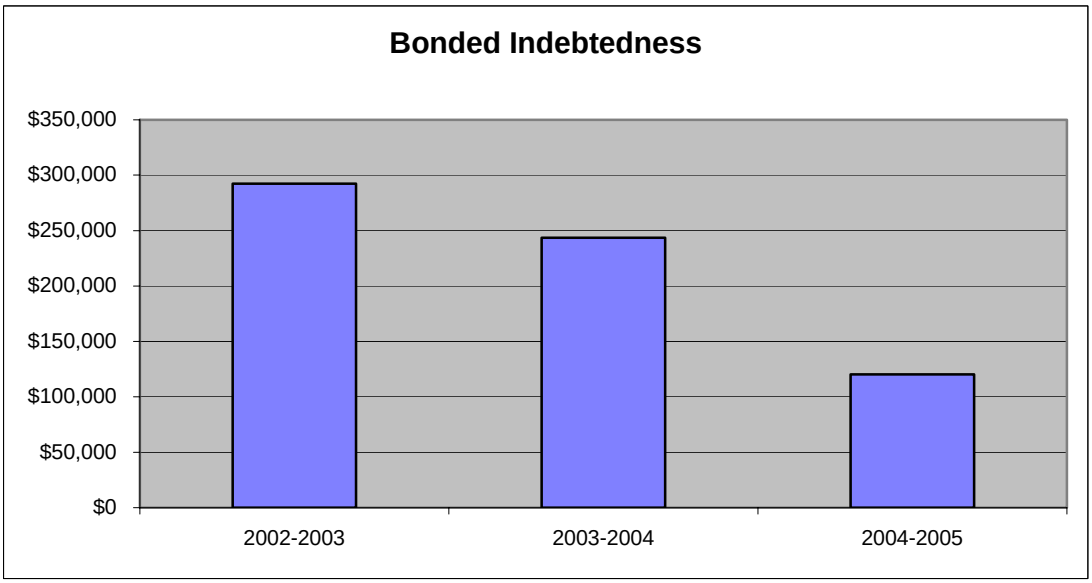
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 12.130 | 11.350 | 12.191 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.450 | 3.880 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 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** | **35.580** | **35.230** | **36.191** |
| 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 | 0.960 | 0.970 | 1.000 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **0.960** | **0.970** | **1.000** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $12,504,014 | $13,269,575 | $14,354,019 |
| Bonded Indebtedness | 292,154 | 243,642 | 120,366 |



USD# 456
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) | 3.0 | 153,511 | 51,170 | 2.1 | 109,200 | 52,000 | 2.1 | 111,125 | 52,917 |
| Teachers (Full Time) | 24.0 | 836,004 | 34,834 | 23.9 | 867,432 | 36,294 | 22.9 | 856,095 | 37,384 |
| Other Certified (Licensed) Personnel | 1.8 | 69,178 | 38,432 | 1.8 | 63,544 | 35,302 | 1.8 | 64,665 | 35,925 |
| Classified Personnel | 7.7 | 207,870 | 26,996 | 9.7 | 252,436 | 26,024 | 9.7 | 258,635 | 26,663 |
| Substitutes/Temporary Help | XXXXXXX | 9,125 | XXXXXXXXXX | XXXXXXX | 20,376 | XXXXXXXXXX | XXXXXXX | | XXXXXXXXXX |

**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><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_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