Budget at a Glance

2003 - 2004

Emporia USD No. 253

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USD# 253

Summary of Total Expenditures By Function
(All Funds)

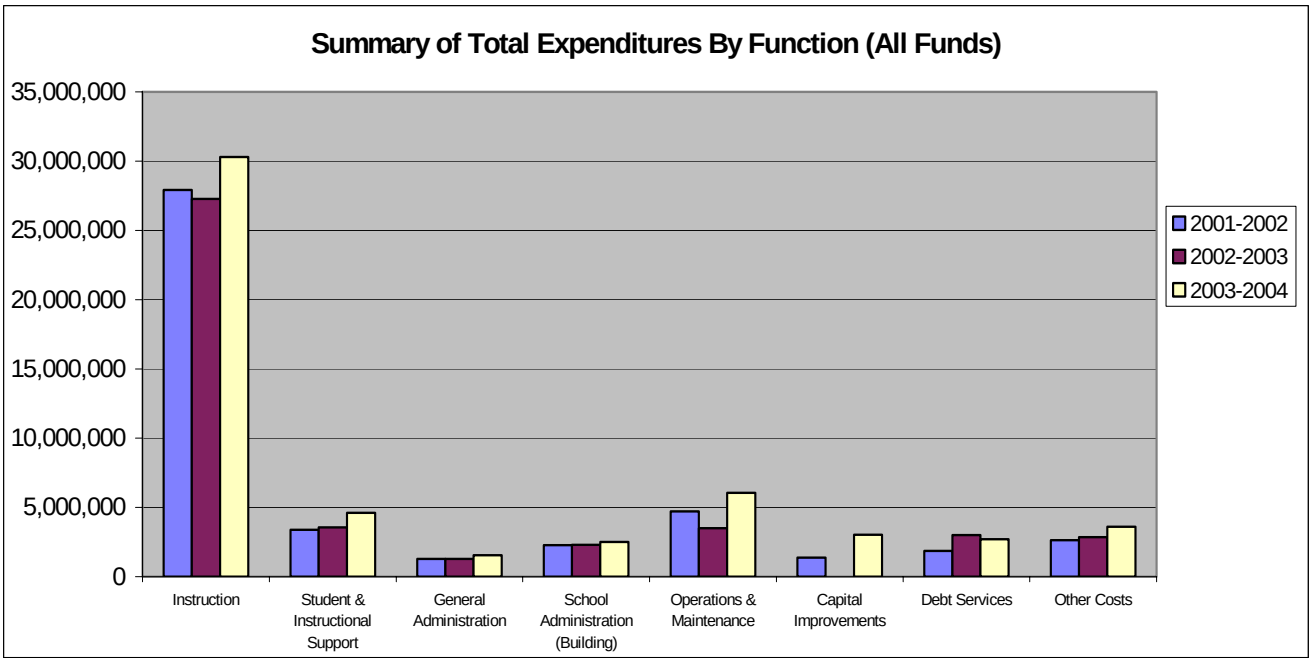
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	27,917,862	61%	27,282,666	62%	-2%	30,298,763	56%	11%
Student & Instructional Support	3,395,288	7%	3,558,995	8%	5%	4,619,996	9%	30%
General Administration	1,287,912	3%	1,292,331	3%	0%	1,546,260	3%	20%
School Administration (Building)	2,279,717	5%	2,292,837	5%	1%	2,512,473	5%	10%
Operations & Maintenance	4,716,361	10%	3,502,287	8%	-26%	6,051,109	11%	73%
Capital Improvements	1,371,403	3%	522	0%	-100%	3,022,484	6%	578920%
Debt Services	1,867,249	4%	3,007,508	7%	61%	2,694,645	5%	-10%
Other Costs	2,643,728	6%	2,846,347	7%	8%	3,604,173	7%	27%
Total Expenditures	45,479,520	100%	43,783,493	100%	-4%	54,349,903	100%	24%

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.

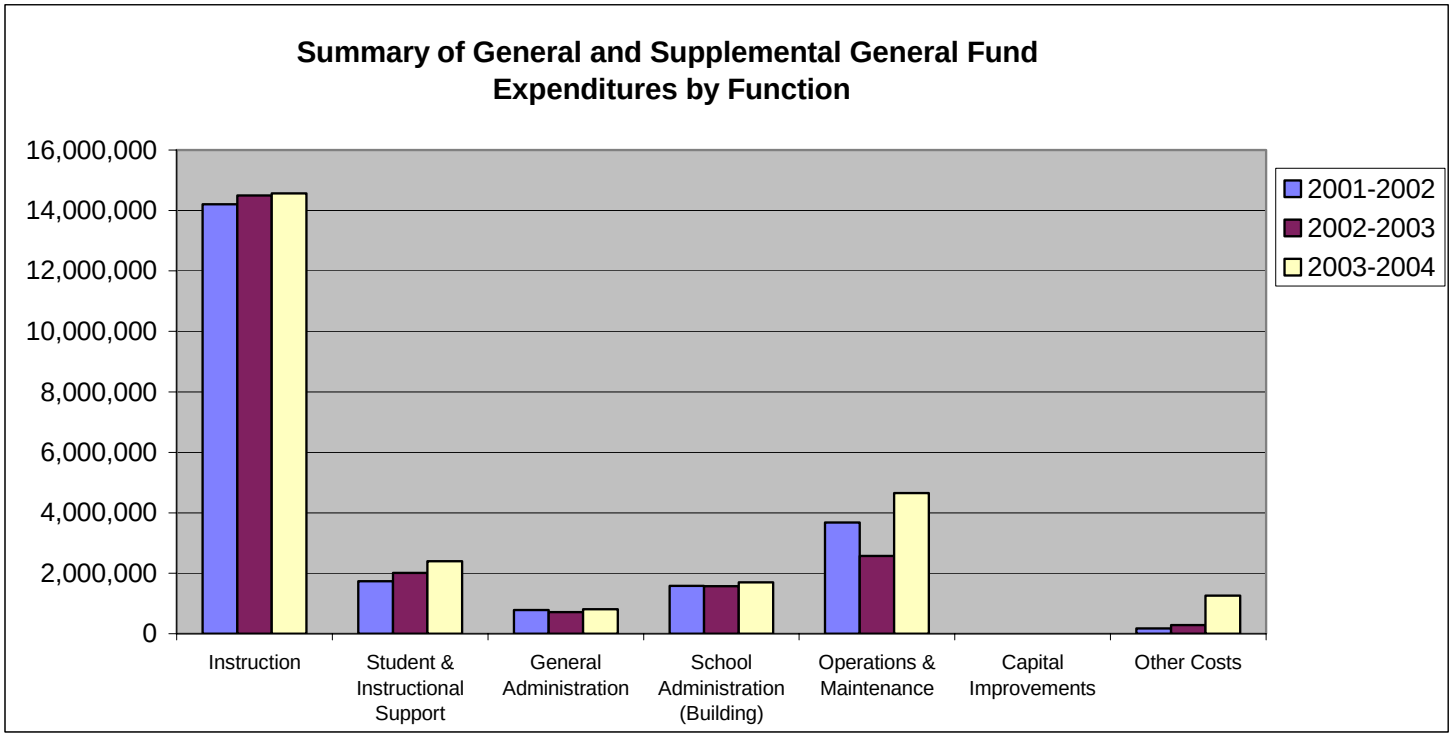
Further definition of what goes into each category:

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



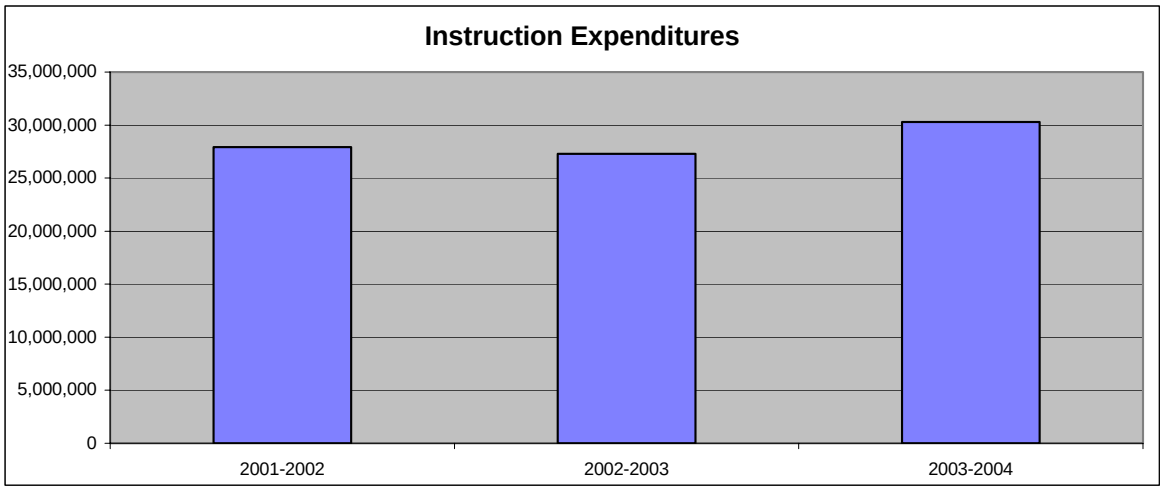
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	14,208,079	64%	14,499,989	67%	2%	14,565,939	57%	0%
Student & Instructional Support	1,735,028	8%	2,004,453	9%	16%	2,393,972	9%	19%
General Administration	778,482	4%	707,436	3%	-9%	805,035	3%	14%
School Administration (Building)	1,579,656	7%	1,569,496	7%	-1%	1,695,686	7%	8%
Operations & Maintenance	3,677,494	17%	2,576,862	12%	-30%	4,648,386	18%	80%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	178,779	1%	282,191	1%	58%	1,255,385	5%	345%
Total Expenditures	22,157,518	100%	21,640,427	100%	-2%	25,364,403	100%	17%
Amount per Pupil	$4,679		$4,479		-4%	$5,208		16%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	13,787,391		13,295,946	-4%		13,548,077	2%
Federal Funds	3,367,923		3,204,363	-5%		3,701,514	16%
Supplemental General	420,688		1,204,043	186%		1,017,862	-15%
Bilingual Education	430,344		513,393	19%		541,575	5%
Capital Outlay	103,085		39,035	-62%		289,924	643%
Driver Education	41,836		40,434	-3%		53,990	34%
Extraordinary School Program	4,314		57,994	1244%		65,450	13%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	72,325		56,394	-22%		443,654	687%
Special Education	0		239	0%		776,486	324790%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	769,107		520,717	-32%		760,400	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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	10,475		19,222	84%			
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	19,007,488		18,951,780	0%		21,198,932	12%
Enrollment (FTE)*	4,735.6		4,831.8	2%		4,870.5	1%
Amount per Pupil	4,014		3,922	-2%		4,353	11%
Adult Education	285,441		182,218	-36%		175,248	-4%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	2,695,500		2,587,342	-4%		2,783,356	8%
Special Education Coop	5,929,433		5,561,326	-6%		6,141,227	10%
TOTAL	27,917,862		27,282,666	-2%		30,298,763	11%



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.

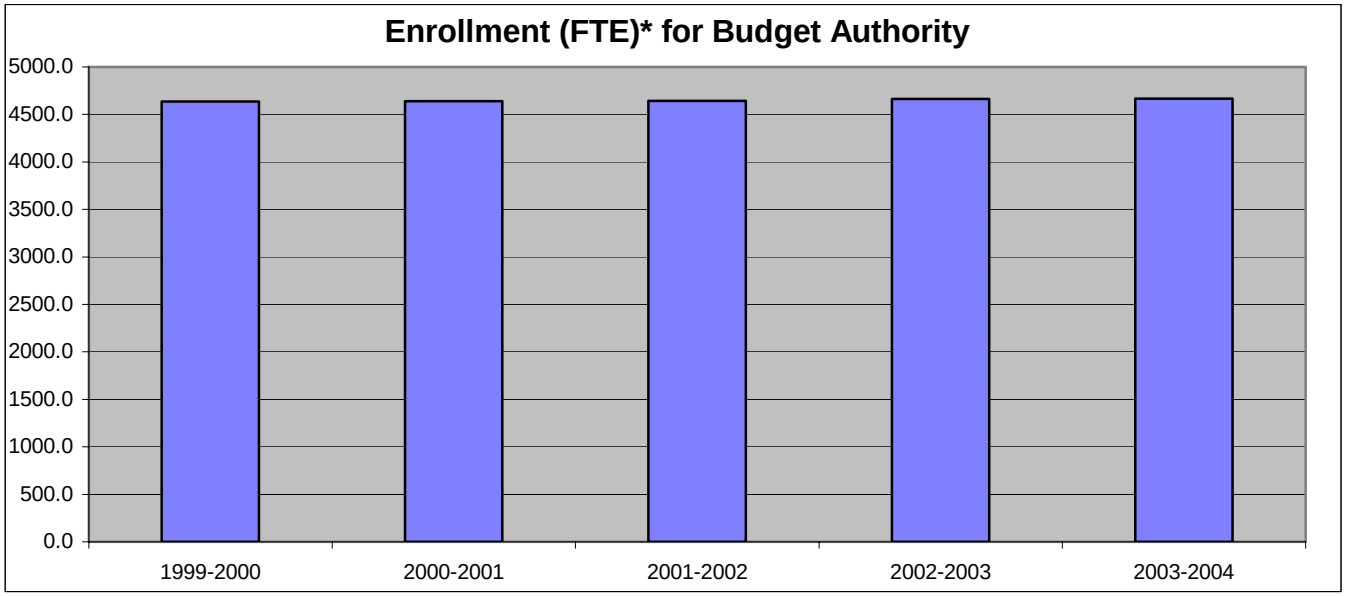
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

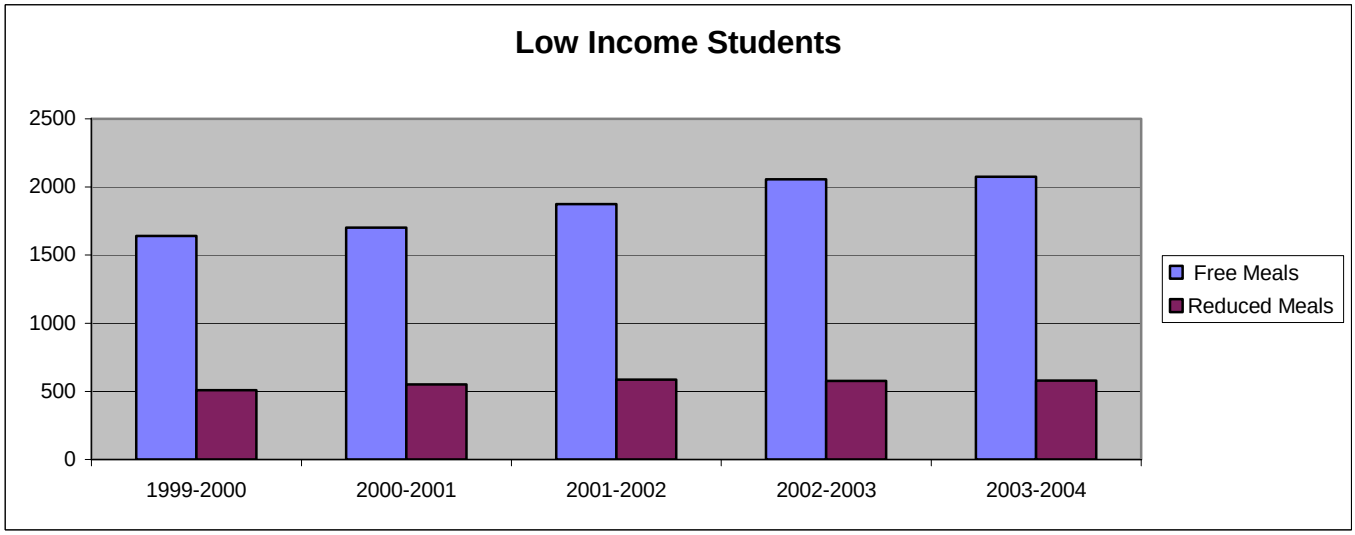
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	25,646,071	31,738	22,171,335	0		0	3,442,998
Supplemental General	6,411,518	376,067	3,155,108				2,880,343
Adult Education	237,855	42,309	31,691	48,830	0	0	115,025
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	541,575			0	0	541,575	0
Capital Outlay	3,462,408	1,620,167		0	184,979	400,000	1,257,262
Driver Training	66,990	19,532	11,925		0	0	35,533
Extraordinary School Program	65,450	-48			0	0	65,498
Food Service	1,855,614	334,066	24,061	965,615	0	0	531,872
Professional Development	578,363	324,707	0	0	0	253,656	0
Parent Education Program	15,000	0	0	0	0	0	15,000
Summer School	507,599	242,499		0	0	250,000	15,100
Special Education	4,196,949	2,487,936	0	0	0	4,242,005	0
Vocational Education	805,950			0	0	805,950	0
Area Vocational School	4,027,937	704,980	1,792,402	161,318	400	0	1,368,837
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	18,745					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	2,694,645	1,770,626	843,318		0		3,862,316
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	7926625	675,146	2,835,309	1,057,097	0	2,364,156	994,917
Federal Funds	4,366,496	-205,524	xxxxxxxxxxx	4,572,020	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	63,407,045	8,442,946	30,865,149	6,804,880	185,379	8,857,342	14,584,701
Less Transfers	8,857,342						
TOTAL Budget Expenditures	$54,549,703						

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)*	4,635.8	4,641.1	0%	4,644.1	0%	4,663.3	0%	4,665.5	0%
Number of Students - Free Meals	1,642	1,702	4%	1,875	10%	2,056	10%	2,075	1%
Number of Students - Reduced Meals	509	552	8%	587	6%	576	-2%	580	1%

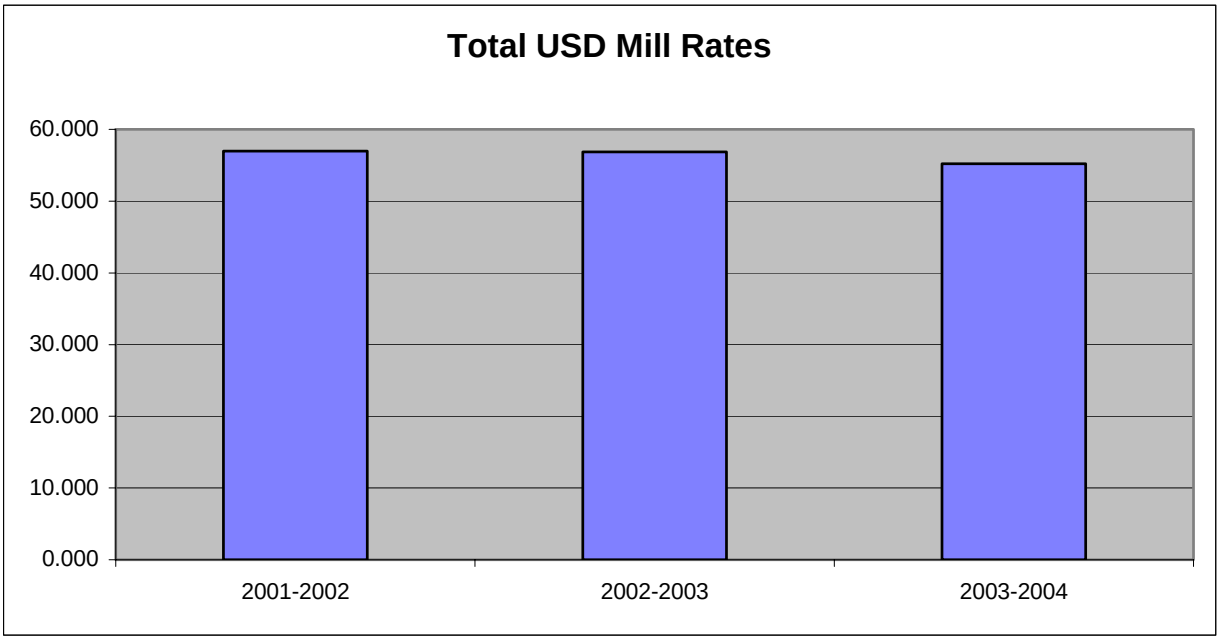




*FTE for state aid and budget authority purposes for general fund.

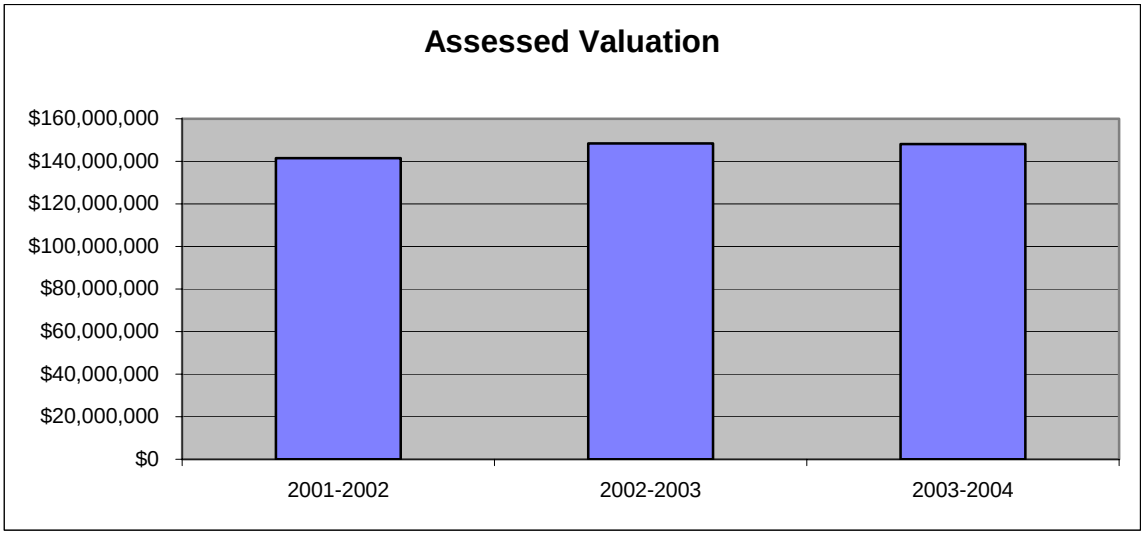
Miscellaneous Information
Mill Rates by Fund

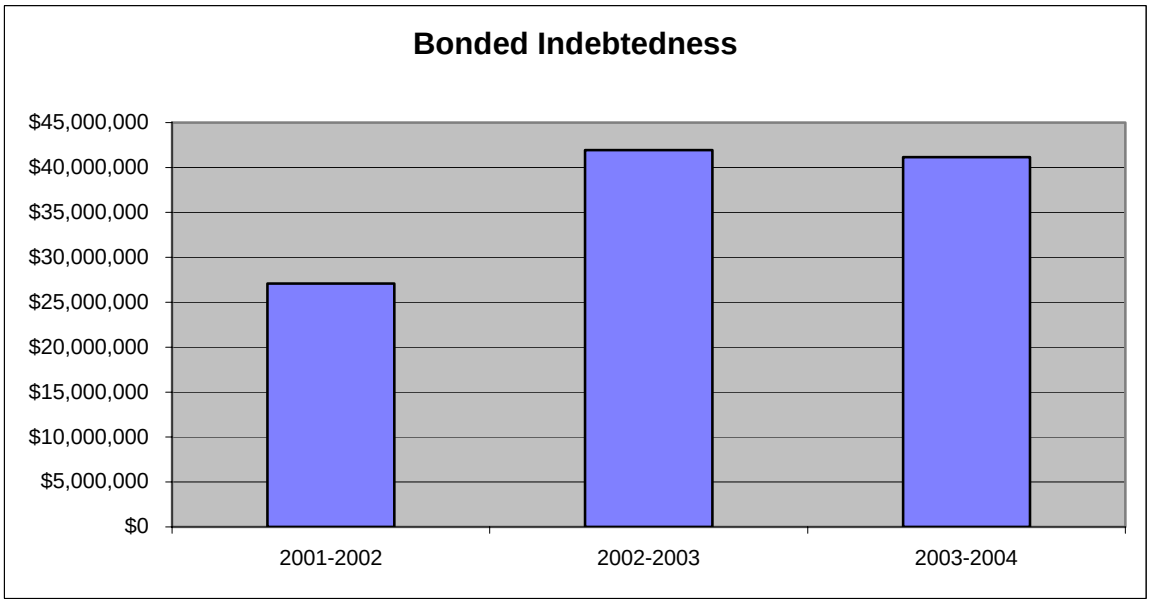
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	18.233	11.333	14.489
Adult Education	0.485	0.500	0.500
Capital Outlay	1.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	17.223	21.037	16.224
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	**56.941**	**56.870**	**55.213**
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	3.884	4.000	4.000
Recreation Commission Employee Benefit	0.284	0.290	1.000
TOTAL OTHER	**4.168**	**4.290**	**5.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$141,463,841	$148,380,937	$148,139,136
Bonded Indebtedness	27,100,000	41,925,000	41,140,000





USD# 253
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	32.4	2,074,830	64,038	32.4	2,168,197	66,920
Teachers (Full Time)	398.8	15,827,675	39,688	398.8	16,539,920	41,474
Other Certified (Licensed) Personnel	34.3	1,417,162	41,317	34.3	1,480,934	43,176
Classified Personnel	308.3	5,591,844	18,138	308.3	5,843,477	18,954
Substitutes/Temporary Help	XXXXX	392,527	XXXXXXXXXXX	XXXXX	409,176	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