# Budget at a Glance

# 2004 - 2005

Emporia

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

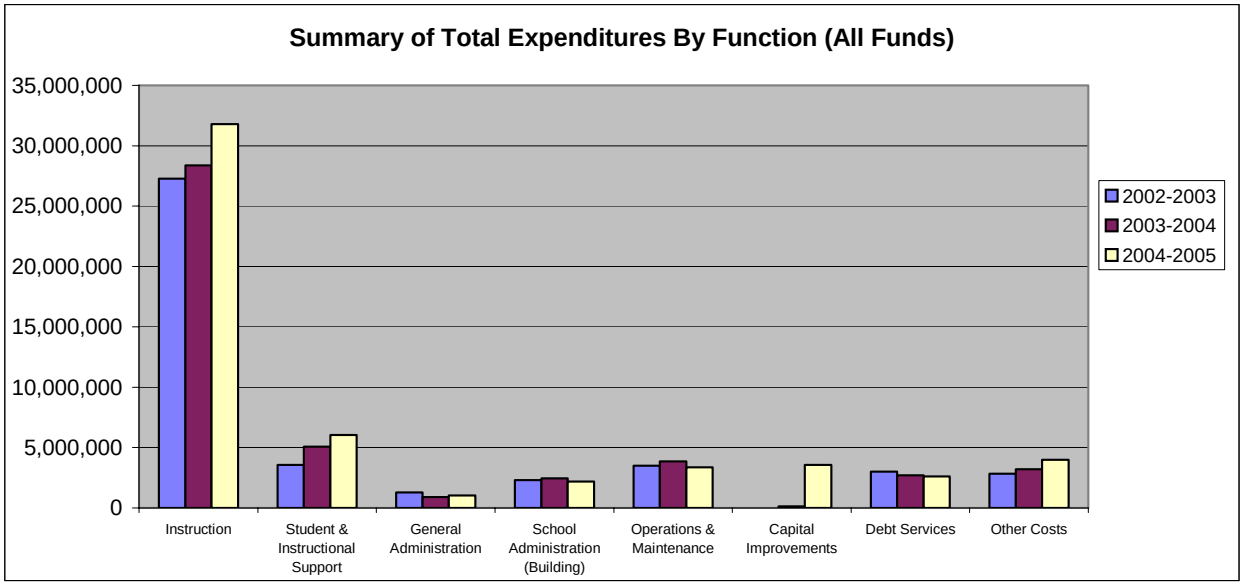
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 27,278,068 | 62% | 28,377,284 | 61% | 4% | 31,798,013 | 58% | 12% |
| Student & Instructional Support | 3,558,995 | 8% | 5,064,542 | 11% | 42% | 6,048,202 | 11% | 19% |
| General Administration | 1,292,331 | 3% | 898,722 | 2% | -30% | 1,044,302 | 2% | 16% |
| School Administration (Building) | 2,292,837 | 5% | 2,449,330 | 5% | 7% | 2,199,117 | 4% | -10% |
| Operations & Maintenance | 3,502,287 | 8% | 3,856,175 | 8% | 10% | 3,361,211 | 6% | -13% |
| Capital Improvements | 522 | 0% | 132,008 | 0% | 25189% | 3,555,390 | 7% | 2593% |
| Debt Services | 3,007,508 | 7% | 2,694,804 | 6% | -10% | 2,605,046 | 5% | -3% |
| Other Costs | 2,846,347 | 7% | 3,215,636 | 7% | 13% | 3,980,572 | 7% | 24% |
| **Total Expenditures** | 43,778,895 | 100% | 46,688,501 | 100% | 7% | 54,591,853 | 100% | 17% |
| Amount per Pupil | $9,061 | | $9,586 | | 6% | $10,610 | | 11% |

*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.

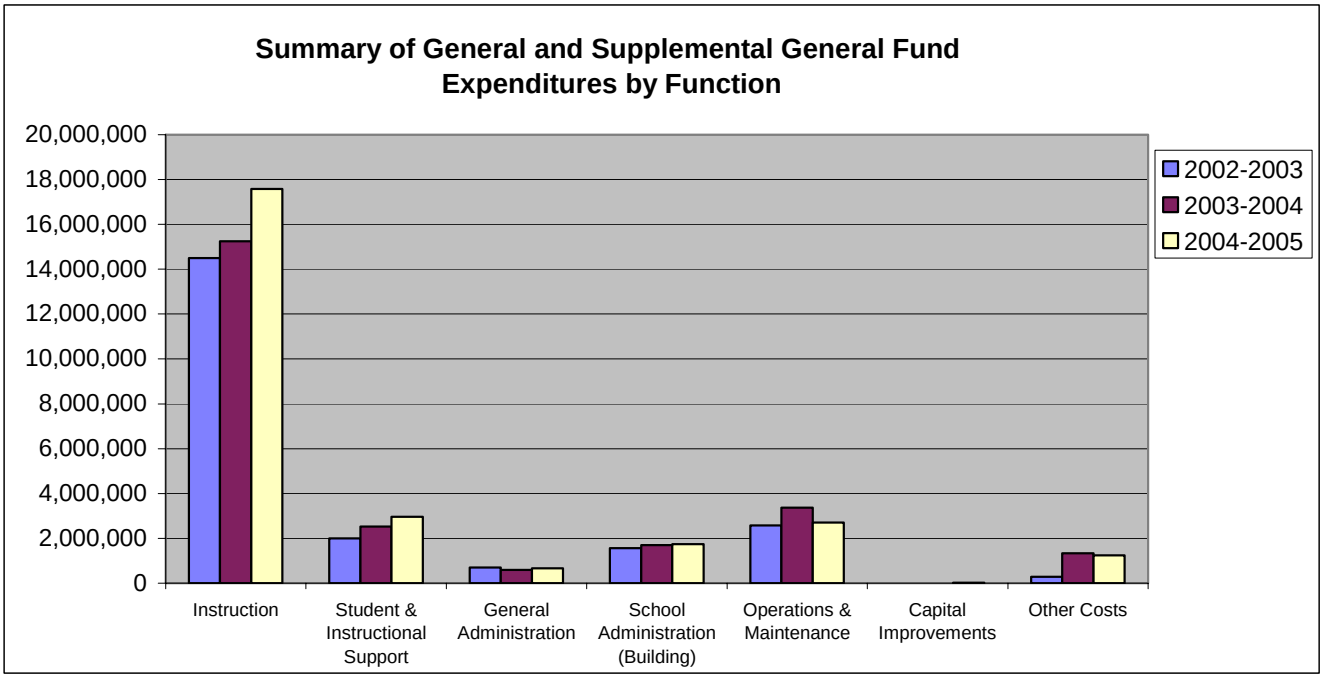
Further definition of what goes into each category:

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



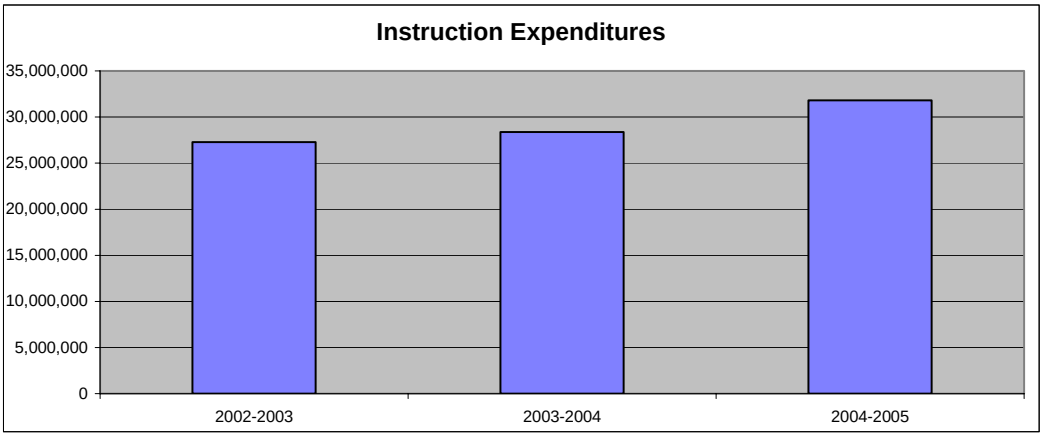
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 14,495,391 | 67% | 15,246,414 | 61% | 5% | 17,576,048 | 65% | 15% |
| Student & Instructional Support | 2,004,453 | 9% | 2,534,647 | 10% | 26% | 2,956,412 | 11% | 17% |
| General Administration | 707,436 | 3% | 595,013 | 2% | -16% | 664,942 | 2% | 12% |
| School Administration (Building) | 1,569,496 | 7% | 1,706,887 | 7% | 9% | 1,744,241 | 6% | 2% |
| Operations & Maintenance | 2,576,862 | 12% | 3,372,654 | 14% | 31% | 2,695,872 | 10% | -20% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 30,000 | 0% | 0% |
| Other Costs | 282,191 | 1% | 1,336,547 | 5% | 374% | 1,240,210 | 5% | -7% |
| **Total Expenditures** | 21,635,829 | 100% | 24,792,162 | 100% | 15% | 26,907,725 | 100% | 9% |
| Amount per Pupil | $4,478 | | $5,090 | | 14% | $5,229 | | 3% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 13,291,156 | | 13,427,921 | 1% | | 14,566,435 | 8% |
| Federal Funds | 3,204,363 | | 2,998,788 | -6% | | 2,456,307 | -18% |
| Supplemental General | 1,204,235 | | 1,818,493 | 51% | | 3,009,613 | 66% |
| Bilingual Education | 513,393 | | 524,264 | 2% | | 740,820 | 41% |
| Capital Outlay | 39,035 | | 3,353 | -91% | | 857,261 | 25467% |
| Driver Education | 40,434 | | 29,716 | -27% | | 76,008 | 156% |
| Extraordinary School Program | 57,994 | | 94,292 | 63% | | 603,122 | 540% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 56,394 | | 97,613 | 73% | | 528,025 | 441% |
| Special Education | 239 | | 15,352 | 6323% | | 257,818 | 1579% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 520,717 | | 555,924 | 7% | | 584,815 | 5% |
| 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 | | | | | | 1,105,042 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 19,222 | | 209,916 | 992% | | | |
| 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** | 18,947,182 | | 19,775,632 | 4% | | 24,785,266 | 25% |
| Enrollment (FTE)* | 4,831.8 | | 4,870.5 | 1% | | 5,145.5 | 6% |
| Amount per Pupil | 3,921 | | 4,060 | 4% | | 4,817 | 19% |
| | | | | | | | |
| Adult Education | 182,218 | | 206,514 | 13% | | 83,797 | -59% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 2,587,342 | | 2,714,942 | 5% | | 491,542 | -82% |
| Special Education Coop | 5,561,326 | | 5,680,196 | 2% | | 6,437,408 | 13% |
| **TOTAL** | 27,278,068 | | 28,377,284 | 4% | | 31,798,013 | 12% |




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.

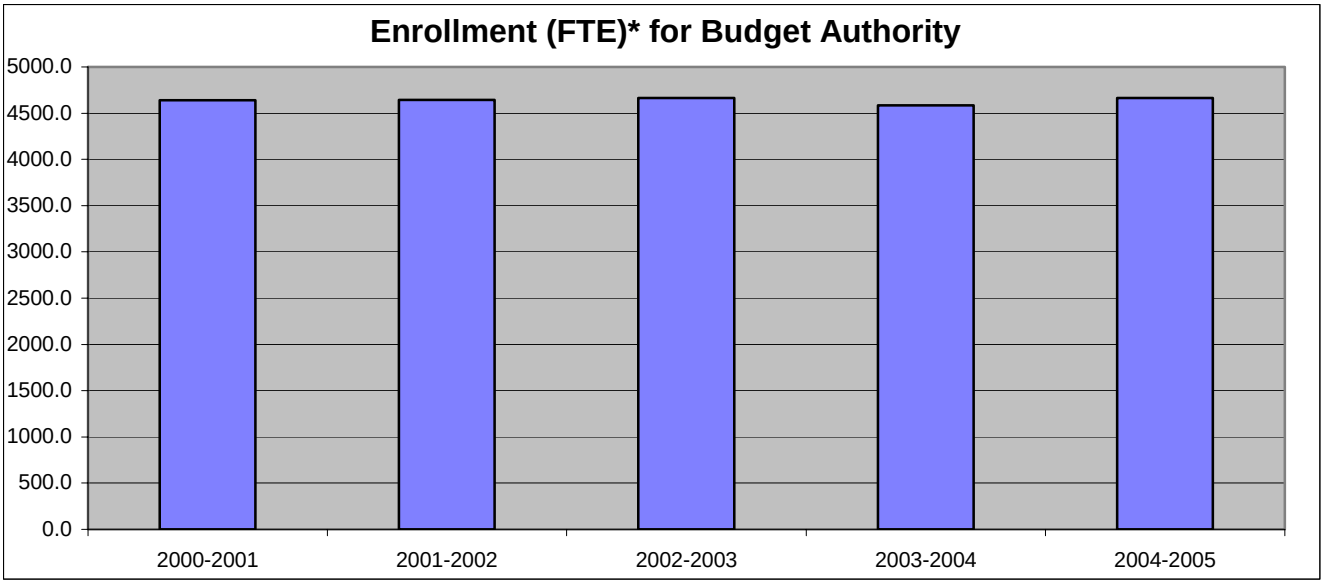
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

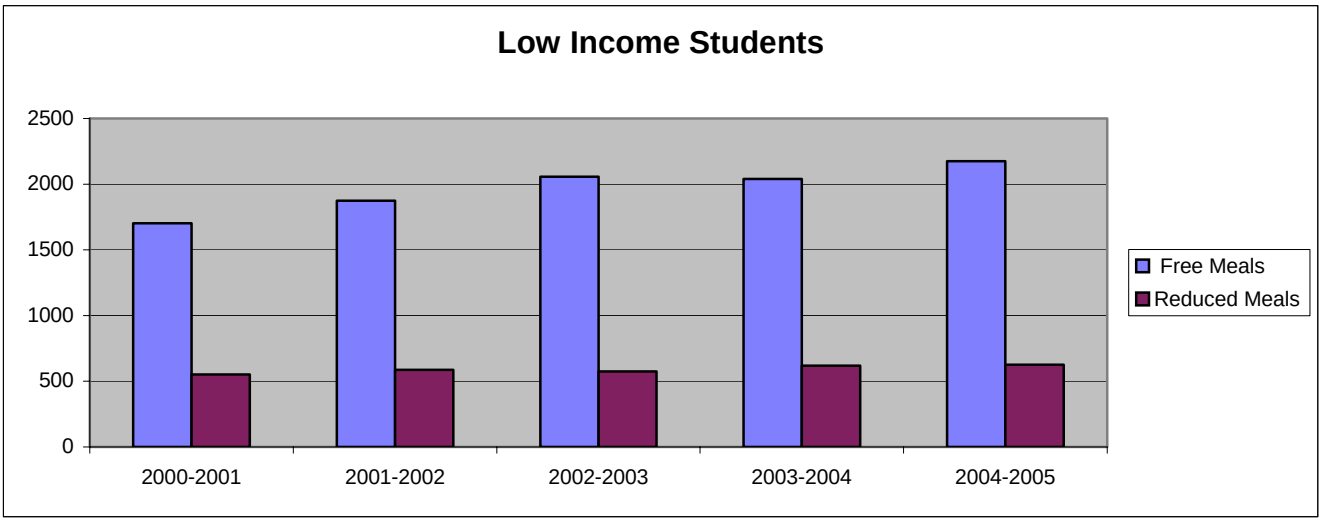
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 25,410,814 | 37,504 | 22,804,590 | 0 | | 0 | 2,568,720 |
| Supplemental General | 6,352,704 | 247,675 | 3,189,057 | | | | 2,915,972 |
| Adult Education | 83,797 | 69,612 | 0 | 0 | 0 | 0 | 83,797 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 740,820 | | | 0 | 0 | 740,820 | 0 |
| Capital Outlay | 4,729,589 | 3,478,093 | | 0 | 174,300 | 0 | 1,077,196 |
| Driver Training | 108,408 | 73,452 | 13,356 | | 0 | 0 | 21,600 |
| Extraordinary School Program | 726,189 | 551,189 | | | 0 | 150,000 | 25,000 |
| Food Service | 2,016,299 | 462,414 | 23,653 | 1,003,819 | 0 | 0 | 526,413 |
| Professional Development | 414,399 | 314,399 | 0 | 0 | 0 | 100,000 | 0 |
| Parent Education Program | 20,000 | 0 | 0 | 0 | 0 | 0 | 20,000 |
| Summer School | 774,305 | 609,305 | | 0 | 0 | 150,000 | 15,000 |
| Special Education | 3,144,681 | 2,715,057 | 0 | 0 | 0 | 3,039,023 | 0 |
| Vocational Education | 605,950 | | | 0 | 0 | 605,950 | 0 |
| Area Vocational School | 491,542 | 491,542 | 0 | 0 | 0 | 0 | 0 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 |
| Special Reserve Fund | | | | | | | |
| Gifts and Grants | 22,825 | 22,825 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 1,531,852 | 0 | 1,531,852 | | | | |
| Bond and Interest #1 | 2,605,046 | 3,946,213 | 927,429 | | 3,456 | | 1,837,182 |
| 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 | 8318672 | 635,005 | 0 | 2,562,898 | 0 | 2,056,923 | 3,063,846 |
| Federal Funds | 3,406,667 | -299,697 | xxxxxxxxxxx | 3,706,364 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 61,504,559 | 13,354,588 | 28,489,937 | 7,273,081 | 177,756 | 6,842,716 | 12,154,726 |
| Less Transfers | 6,842,716 | | | | | | |
| TOTAL Budget Expenditures | $54,661,843 | | | | | | |

## 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)* | 4,641.1 | 4,644.1 | 0% | 4,663.3 | 0% | 4,583.5 | -2% | 4,666.0 | 2% |
| Number of Students - Free Meals | 1,702 | 1,875 | 10% | 2,056 | 10% | 2,039 | -1% | 2,175 | 7% |
| Number of Students - Reduced Meals | 552 | 587 | 6% | 576 | -2% | 618 | 7% | 625 | 1% |

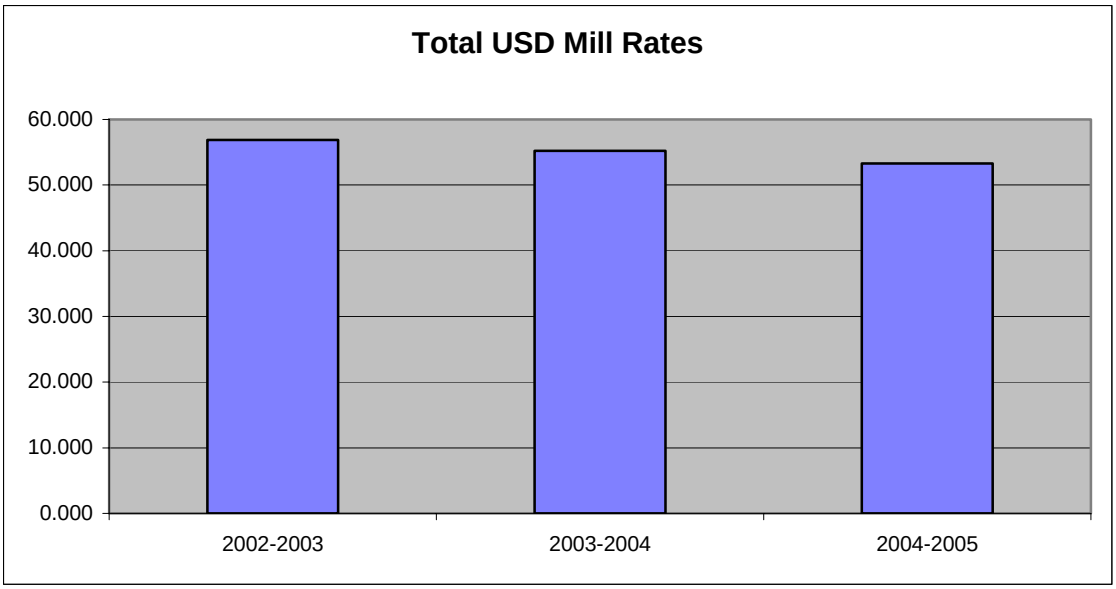



*FTE for state aid and budget authority purposes for general fund.

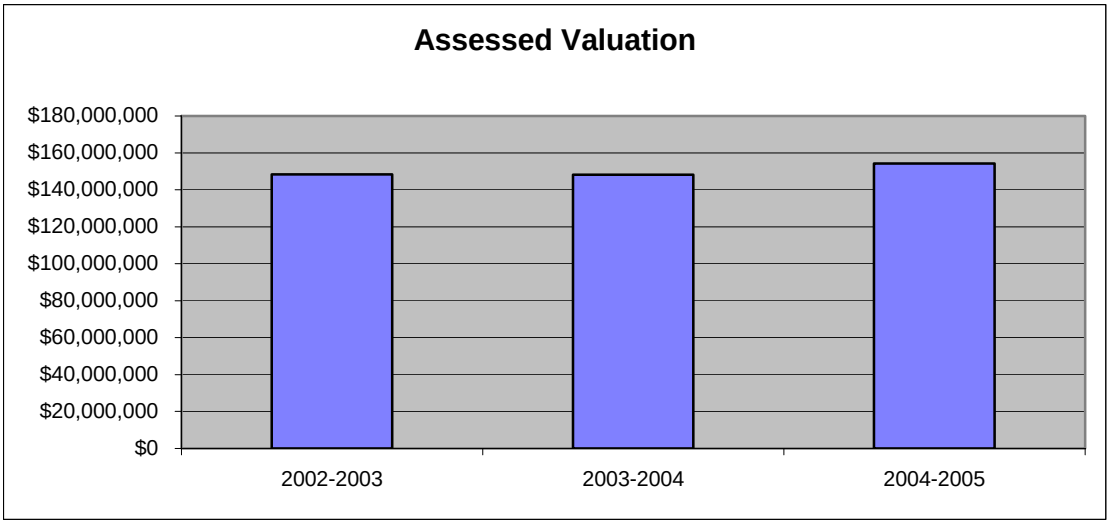
## Miscellaneous Information
## Mill Rates by Fund

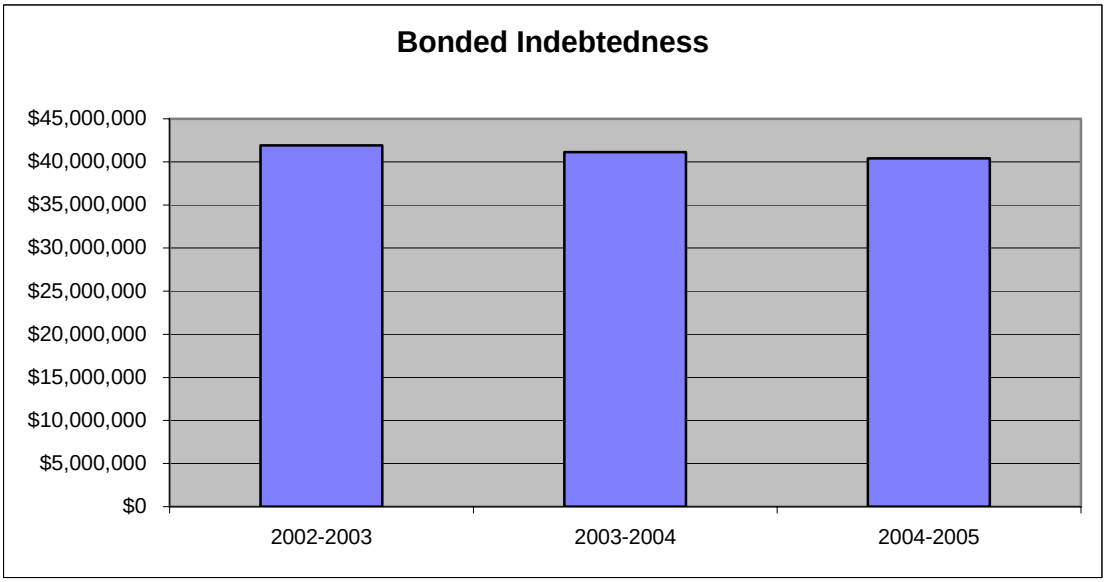
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 11.333 | 14.489 | 19.143 |
| Adult Education | 0.500 | 0.500 | 0.500 |
| Capital Outlay | 4.000 | 4.000 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 21.037 | 16.224 | 9.618 |
| 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** | **56.870** | **55.213** | **53.261** |
| 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 | 4.000 | 4.000 | 4.000 |
| Recreation Commission Employee Benefit | 0.290 | 1.000 | 0.542 |
| **TOTAL OTHER** | **4.290** | **5.000** | **4.542** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $148,380,937 | $148,139,136 | $154,223,730 |
| Bonded Indebtedness | 41,925,000 | 41,140,000 | 40,385,000 |



USD# 253
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) | 32.4 | 2,074,830 | 64,038 | 35.0 | 2,132,990 | 60,943 | 31.0 | 1,975,385 | 63,722 |
| Teachers (Full Time) | 381.4 | 15,223,260 | 39,914 | 378.4 | 15,492,294 | 40,942 | 384.4 | 16,429,072 | 42,740 |
| Other Certified (Licensed) Personnel | 52.0 | 2,098,683 | 40,359 | 54.6 | 2,273,367 | 41,637 | 50.8 | 2,307,274 | 45,419 |
| Classified Personnel | 308.3 | 5,591,844 | 18,138 | 338.3 | 7,125,073 | 21,061 | 305.0 | 6,752,498 | 22,139 |
| Substitutes/Temporary Help | XXXXXXX | 392,527 | XXXXXXXXXXX | XXXXXXX | 437,107 | XXXXXXXXXXX | XXXXXXX | 458,000 | 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_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