# Budget at a Glance

# 2004 - 2005

Oakley

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

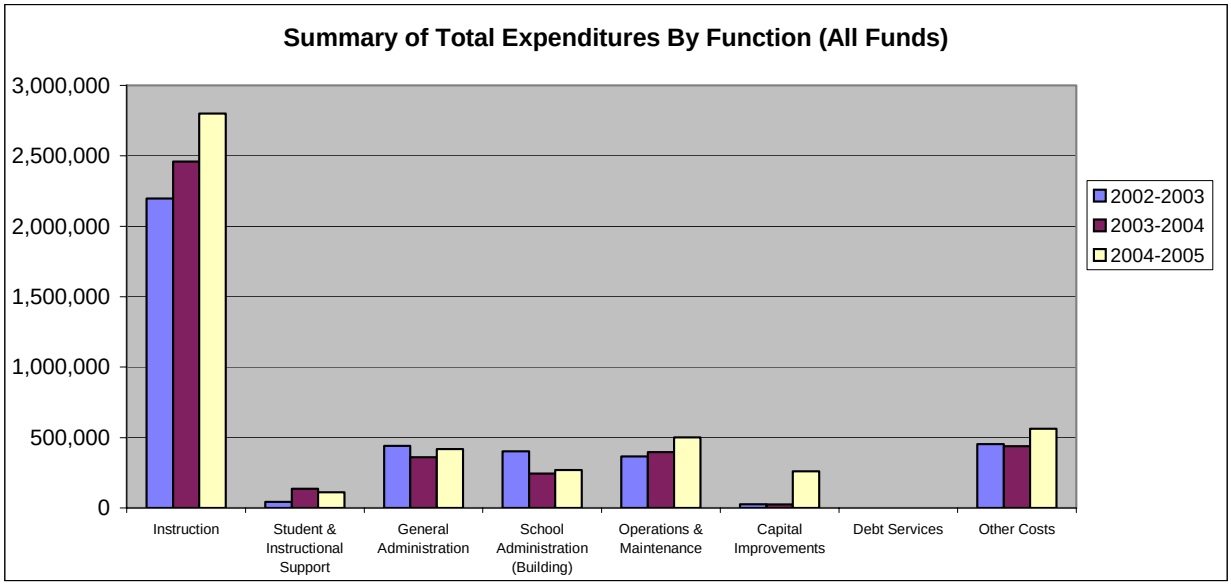
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,197,726 | 56% | 2,458,174 | 61% | 12% | 2,799,727 | 57% | 14% |
| Student & Instructional Support | 43,477 | 1% | 136,300 | 3% | 213% | 111,580 | 2% | -18% |
| General Administration | 439,791 | 11% | 360,785 | 9% | -18% | 418,152 | 8% | 16% |
| School Administration (Building) | 401,885 | 10% | 244,189 | 6% | -39% | 269,768 | 5% | 10% |
| Operations & Maintenance | 365,659 | 9% | 397,166 | 10% | 9% | 501,417 | 10% | 26% |
| Capital Improvements | 27,000 | 1% | 24,233 | 1% | -10% | 260,544 | 5% | 975% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 453,052 | 12% | 438,326 | 11% | -3% | 561,582 | 11% | 28% |
| **Total Expenditures** | 3,928,590 | 100% | 4,059,173 | 100% | 3% | 4,922,770 | 100% | 21% |
| Amount per Pupil | $9,392 | | $9,390 | | 0% | $12,246 | | 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, 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.

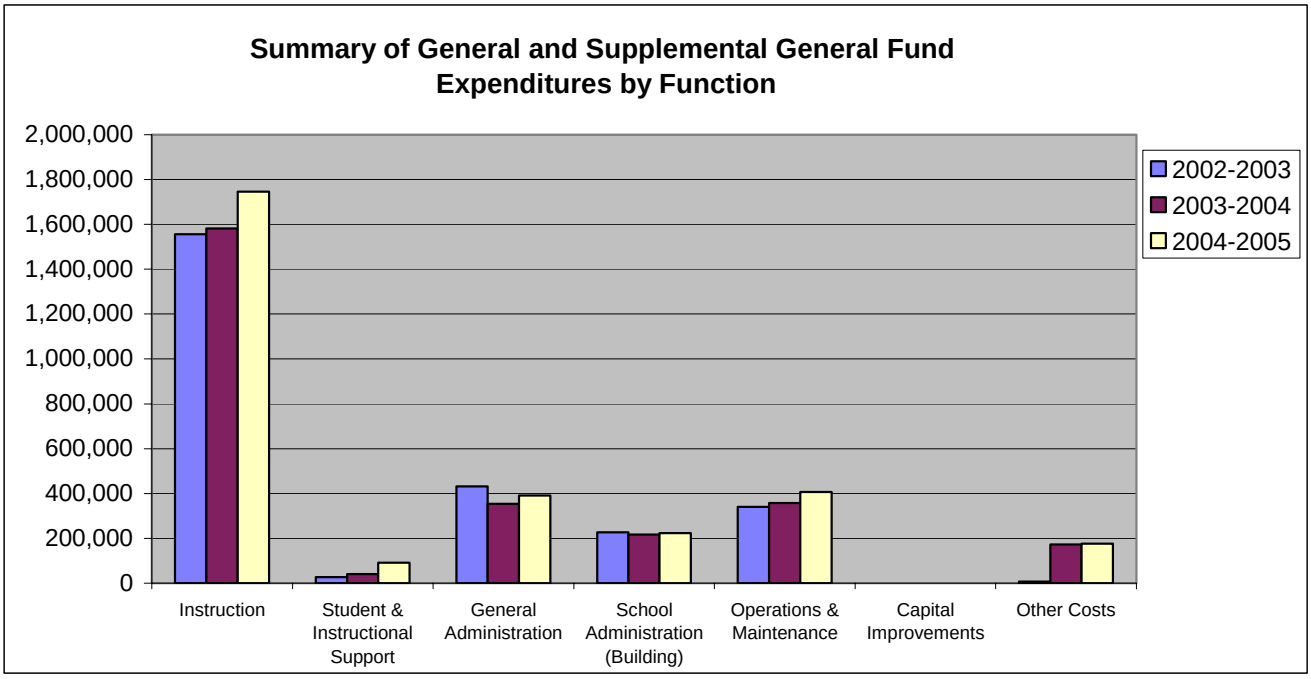
Further definition of what goes into each category:

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



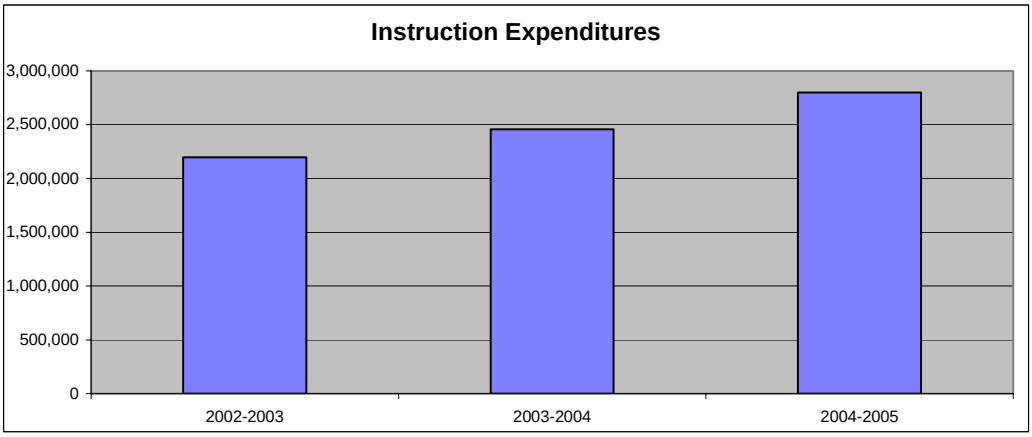
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,555,255 | 60% | 1,581,945 | 58% | 2% | 1,745,635 | 58% | 10% |
| Student & Instructional Support | 26,892 | 1% | 40,743 | 1% | 52% | 91,003 | 3% | 123% |
| General Administration | 432,352 | 17% | 354,567 | 13% | -18% | 391,560 | 13% | 10% |
| School Administration (Building) | 226,503 | 9% | 217,547 | 8% | -4% | 223,600 | 7% | 3% |
| Operations & Maintenance | 340,321 | 13% | 358,406 | 13% | 5% | 406,600 | 13% | 13% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 7,162 | 0% | 173,181 | 6% | 2318% | 176,472 | 6% | 2% |
| **Total Expenditures** | 2,588,485 | 100% | 2,726,389 | 100% | 5% | 3,034,870 | 100% | 11% |
| Amount per Pupil | $6,188 | | $6,307 | | 2% | $7,549 | | 20% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,555,255 | | 1,515,199 | -3% | | 1,614,213 | 7% |
| Federal Funds | 185,152 | | 191,688 | 4% | | 147,455 | -23% |
| Supplemental General | 0 | | 66,746 | 0% | | 131,422 | 97% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 8,807 | | 77,225 | 777% | | 93,070 | 21% |
| Driver Education | 22,864 | | 25,230 | 10% | | 11,305 | -55% |
| 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 | | 8,500 | 0% | | 0 | -100% |
| Special Education | 370,471 | | 521,050 | 41% | | 662,841 | 27% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 48,673 | | 52,536 | 8% | | 47,515 | -10% |
| 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 | | | | | | 91,906 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 6,504 | | 0 | -100% | | | |
| 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** | 2,197,726 | | 2,458,174 | 12% | | 2,799,727 | 14% |
| Enrollment (FTE)* | 418.3 | | 432.3 | 3% | | 402.0 | -7% |
| Amount per Pupil | 5,254 | | 5,686 | 8% | | 6,964 | 22% |
| | | | | | | | |
| 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** | 2,197,726 | | 2,458,174 | 12% | | 2,799,727 | 14% |




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.

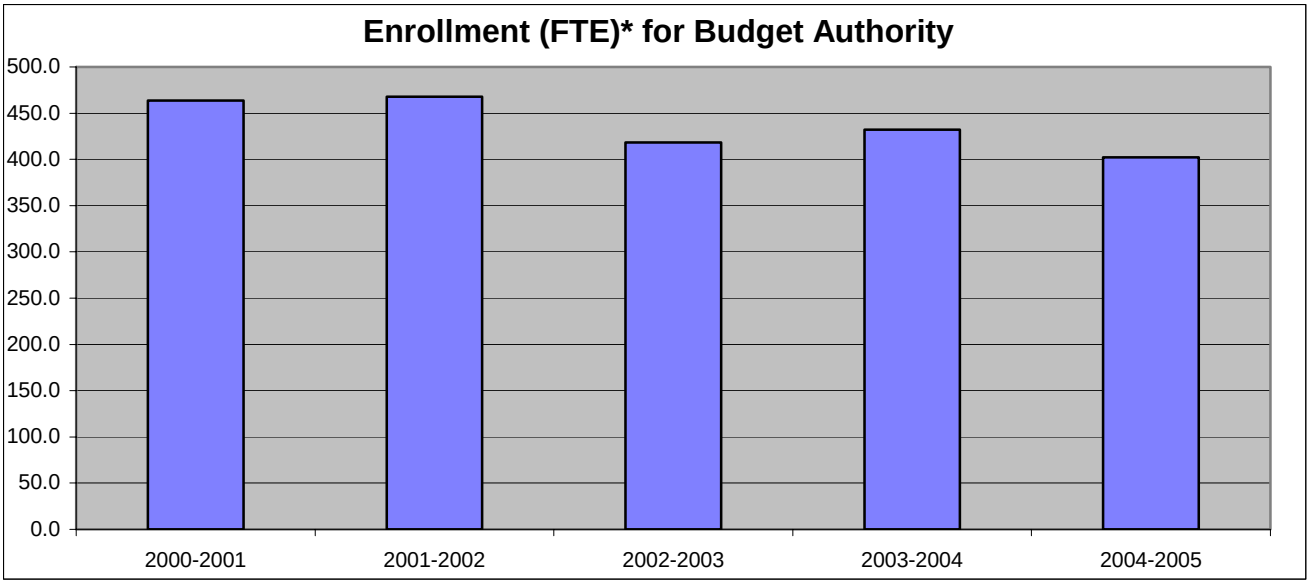
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

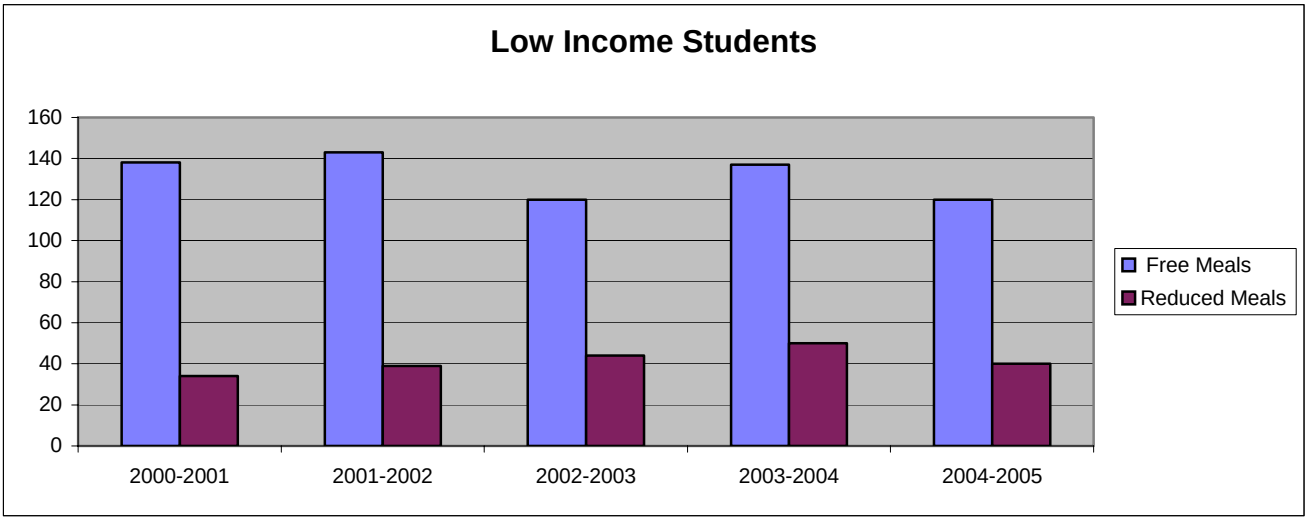
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 3,202,813 | 212 | 2,659,457 | 0 | | 0 | 543,144 |
| Supplemental General | 412,522 | 53,102 | 0 | | | | 359,420 |
| 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 | 487,373 | 360,193 | | 0 | 0 | 0 | 127,180 |
| Driver Training | 11,305 | 0 | 3,780 | | 0 | 7,525 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 346,391 | 80,420 | 3,811 | 125,227 | 0 | 15,000 | 121,933 |
| Professional Development | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 706,581 | 190,156 | 0 | 0 | 16,000 | 500,425 | 0 |
| Vocational Education | 47,515 | | | 0 | 0 | 47,515 | 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 | 131,280 | 0 | 131,280 | | | | |
| 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 | 147,455 | 12,413 | xxxxxxxxxxx | 135,042 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 5,503,235 | 696,496 | 2,798,328 | 260,269 | 16,000 | 580,465 | 1,151,677 |
| Less Transfers | 580,465 | | | | | | |
| TOTAL Budget Expenditures | $4,922,770 | | | | | | |

## 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)* | 463.6 | 468.0 | 1% | 418.3 | -11% | 432.3 | 3% | 402.0 | -7% |
| Number of Students - Free Meals | 138 | 143 | 4% | 120 | -16% | 137 | 14% | 120 | -12% |
| Number of Students - Reduced Meals | 34 | 39 | 15% | 44 | 13% | 50 | 14% | 40 | -20% |

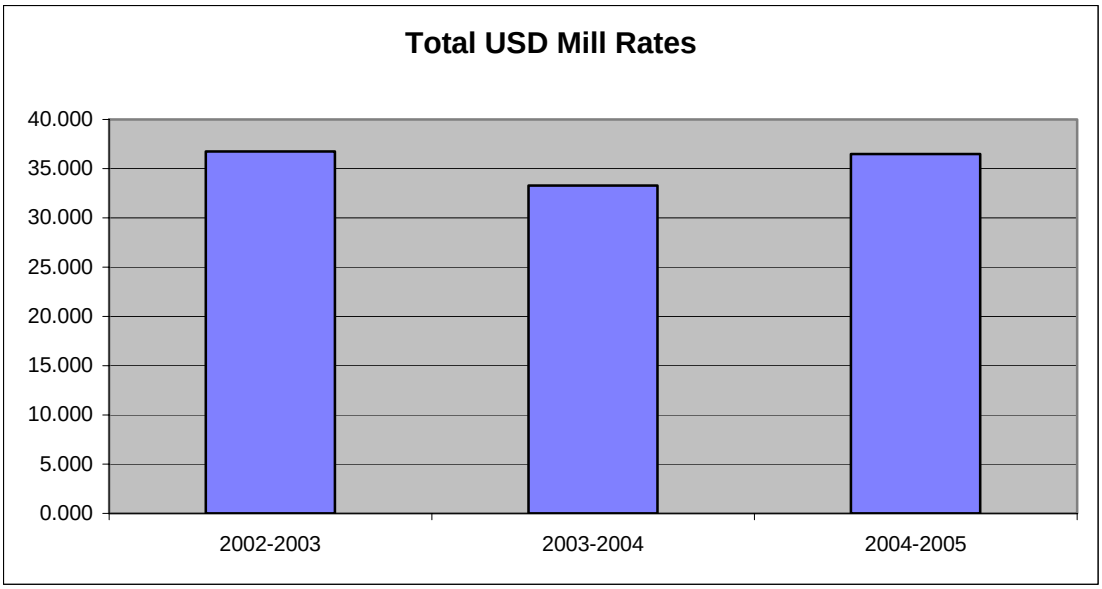



*FTE for state aid and budget authority purposes for general fund.

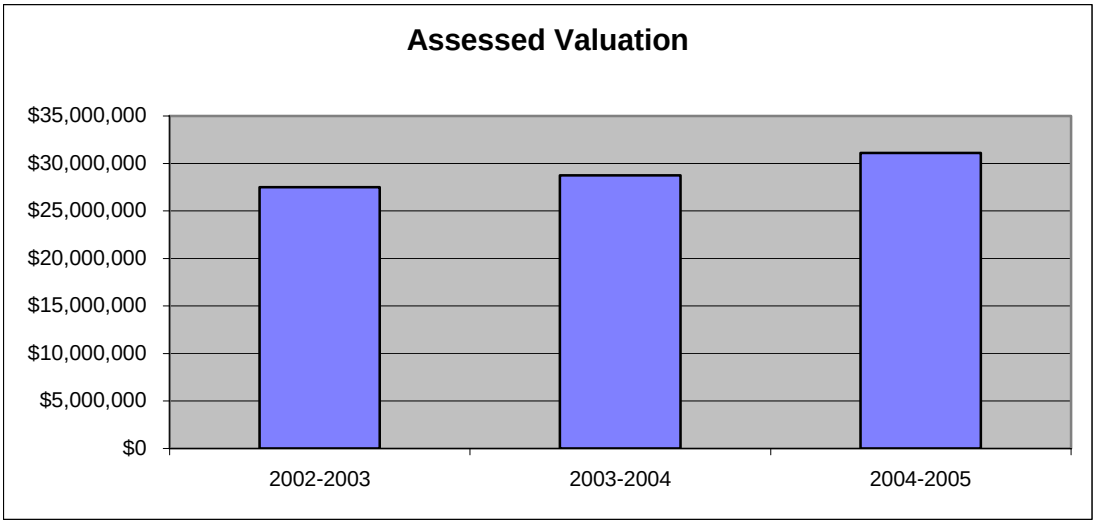
## Miscellaneous Information
## Mill Rates by Fund

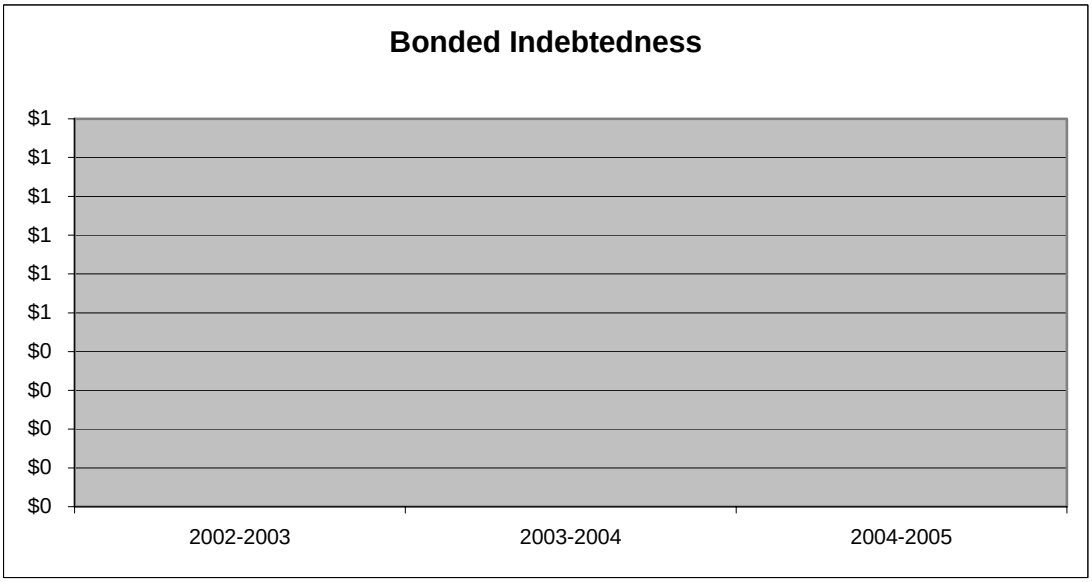
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 12.754 | 9.282 | 12.495 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 3.994 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| 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** | **36.754** | **33.276** | **36.495** |
| 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 | 1.583 | 1.815 | 1.946 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **1.583** | **1.815** | **1.946** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $27,493,068 | $28,735,927 | $31,098,379 |
| Bonded Indebtedness | 0 | 0 | 0 |



USD# 274
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 | 179,374 | 59,791 | 3.0 | 181,460 | 60,487 | 3.0 | 183,560 | 61,187 |
| Teachers (Full Time) | 42.5 | 1,621,882 | 38,162 | 37.5 | 1,505,676 | 40,151 | 36.0 | 1,472,108 | 40,892 |
| Other Certified (Licensed) Personnel | 1.0 | | 0 | 2.0 | 76,583 | 38,292 | 2.0 | 81,065 | 40,533 |
| Classified Personnel | 50.0 | 759,134 | 15,183 | 33.0 | 447,313 | 13,555 | 32.0 | 455,207 | 14,225 |
| Substitutes/Temporary Help | XXXXXXX | 30,765 | XXXXXXXXXXX | XXXXXXX | 35,000 | XXXXXXXXXXX | XXXXXXX | 32,557 | 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