Budget at a Glance

2003 - 2004

TOPEKA PUBLIC SCHOOLS

USD 501

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 2003-04
(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

USD# 501

Summary of Total Expenditures By Function
(All Funds)

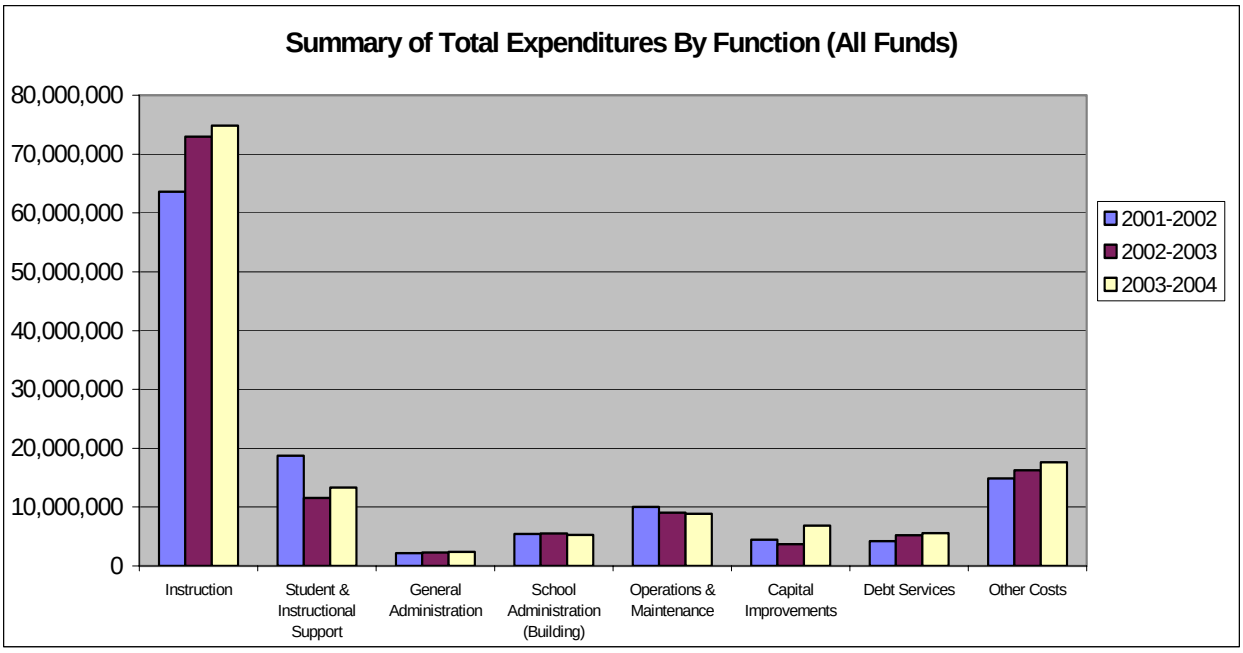
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	63,626,467	52%	72,963,188	58%	15%	74,818,621	56%	3%
Student & Instructional Support	18,710,515	15%	11,521,806	9%	-38%	13,298,481	10%	15%
General Administration	2,196,779	2%	2,276,004	2%	4%	2,394,809	2%	5%
School Administration (Building)	5,427,865	4%	5,529,245	4%	2%	5,286,589	4%	-4%
Operations & Maintenance	10,040,793	8%	9,076,414	7%	-10%	8,876,228	7%	-2%
Capital Improvements	4,473,706	4%	3,673,186	3%	-18%	6,807,716	5%	85%
Debt Services	4,186,433	3%	5,217,218	4%	25%	5,544,613	4%	6%
Other Costs	14,875,661	12%	16,253,656	13%	9%	17,597,172	13%	8%
Total Expenditures	123,538,219	100%	126,510,717	100%	2%	134,624,229	100%	6%

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.

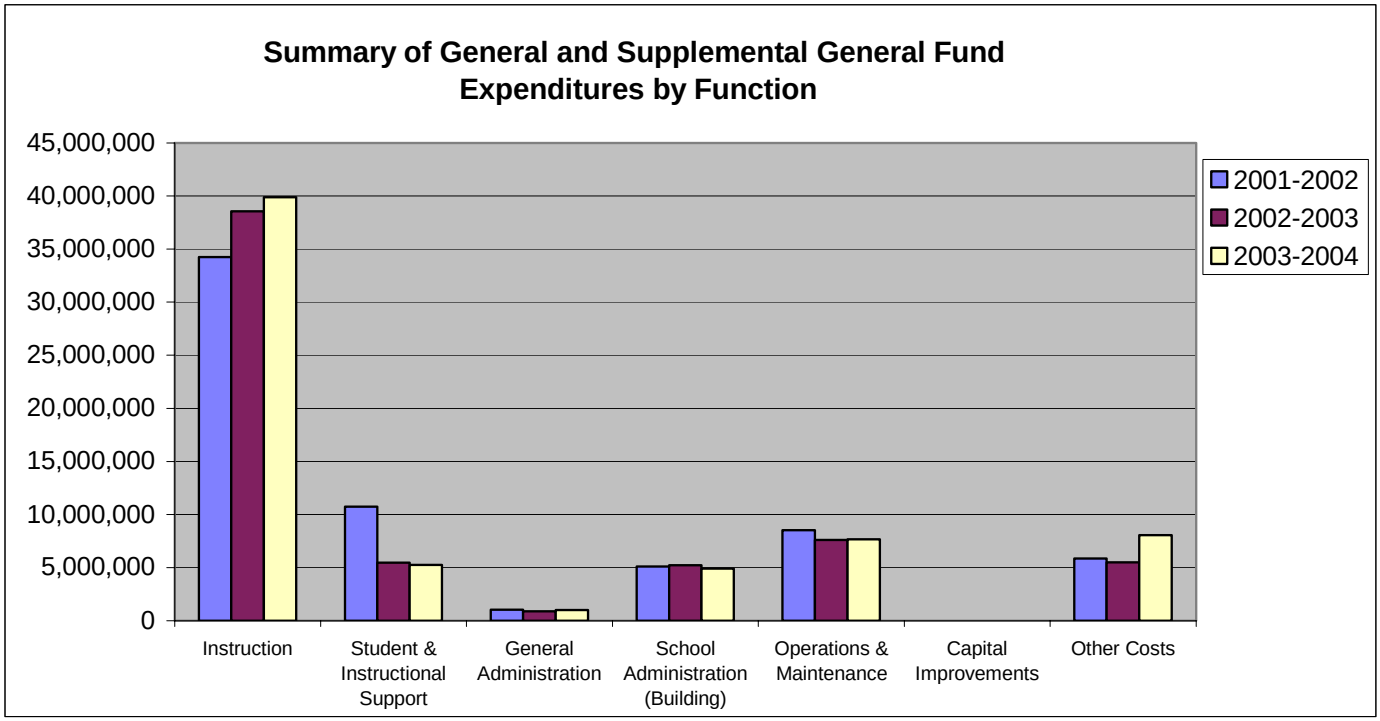
Further definition of what goes into each category:

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



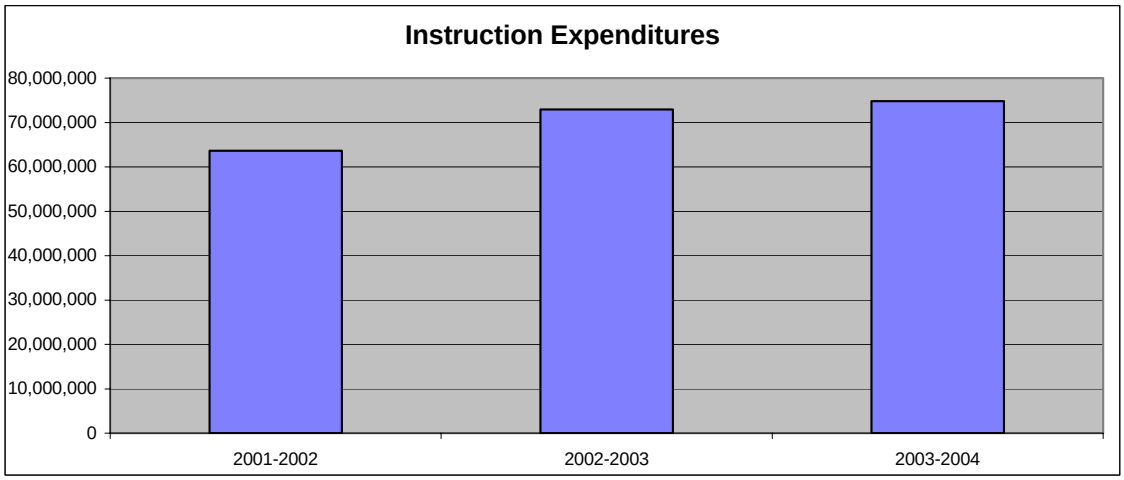
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	34,247,969	52%	38,564,619	61%	13%	39,901,385	60%	3%
Student & Instructional Support	10,750,733	16%	5,478,377	9%	-49%	5,243,975	8%	-4%
General Administration	1,023,069	2%	880,650	1%	-14%	986,020	1%	12%
School Administration (Building)	5,108,071	8%	5,212,901	8%	2%	4,910,905	7%	-6%
Operations & Maintenance	8,515,941	13%	7,608,584	12%	-11%	7,655,734	11%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,851,987	9%	5,484,463	9%	-6%	8,037,533	12%	47%
Total Expenditures	65,497,770	100%	63,229,594	100%	-3%	66,735,552	100%	6%
Amount per Pupil	$4,765		$4,710		-1%	$4,946		5%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	28,245,317		33,825,801	20%		32,644,287	-3%
Federal Funds	6,365,635		9,753,428	53%		9,643,528	-1%
Supplemental General	6,002,652		4,738,818	-21%		7,257,098	53%
Bilingual Education	722,206		853,715	18%		961,626	13%
Capital Outlay	1,479,222		2,263,808	53%		1,946,762	-14%
Driver Education	0		0	0%		0	0%
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	98,899		87,231	-12%		355,896	308%
Special Education	14,712,163		15,270,687	4%		16,542,396	8%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	953,466		1,044,498	10%		1,102,756	6%
Gifts/Grants	883,267		71,132	-92%		123,995	74%
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		599,283	0%			
Text Book & Student Material	530,659		746,267	41%			
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	59,993,486		69,254,668	15%		70,578,344	2%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	4,365		5,159	18%		5,231	1%
Adult Education	433,219		477,952	10%		497,592	4%
Adult Supplemental Education	5,628		1,475	-74%		48,393	3181%
Area Vocational School	3,194,134		3,229,093	1%		3,694,292	14%
Special Education Coop	0		0	0%		0	0%
TOTAL	63,626,467		72,963,188	15%		74,818,621	3%



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.

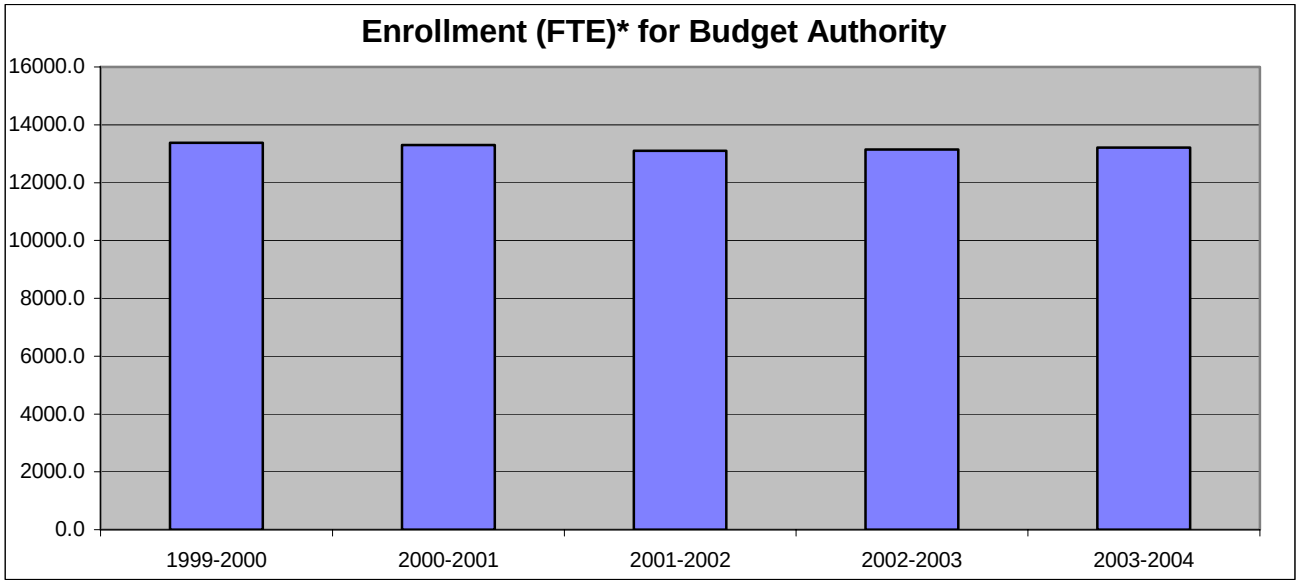
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

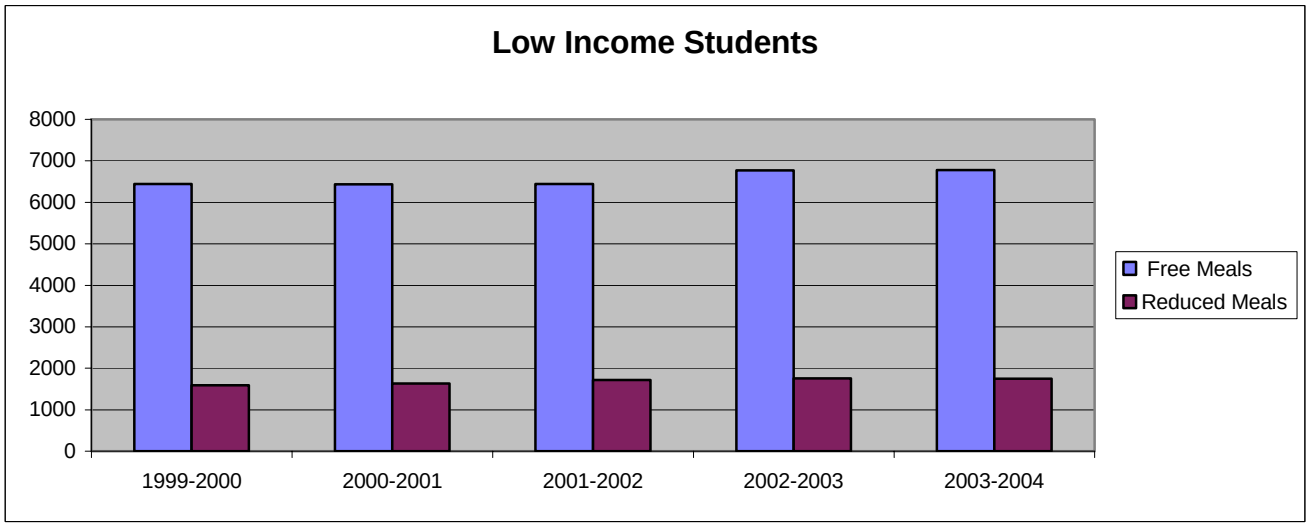
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	68,676,414	94	54,812,150	0		0	13,864,170
Supplemental General	17,169,104	146,371	5,471,793				11,550,940
Adult Education	497,592	61,517	42,000	109,000	3,500	0	281,575
Adult Supplemental Education	48,393	48,393			0	0	0
Bilingual Education	961,626			300,000	0	661,626	0
Capital Outlay	7,849,015	2,867,909		0	200,000	0	5,121,729
Driver Training	0	0	0		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	5,542,273	2,007,732	68,942	3,316,222	0	0	938,317
Professional Development	383,156	27,743	0	0	20,000	250,828	84,585
Parent Education Program	836,558	23,143	440,408	52,000	0	59,560	261,447
Summer School	355,896	177,495		20,000	0	10,000	148,401
Special Education	23,246,642	2,345,179	0	3,684,660	0	16,559,020	657,783
Vocational Education	1,274,858			269,819	0	1,005,039	0
Area Vocational School	7,373,672	3,399,334	2,480,000	150,000	180,000	563,893	2,100,445
Special Liability Expense Fund	450,000	405,759				0	134,292
Special Reserve Fund							
Gifts and Grants	123,995	13,995					110,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	5,544,613	2,971	1,441,599		0		5,896,046
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		155564					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	13,244,824	813,056	xxxxxxxxxxx	12,431,768	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	153,578,631	12,496,255	64,756,892	20,333,469	403,500	19,109,966	41,149,730
Less Transfers	19,109,966						
TOTAL Budget Expenditures	$134,468,665						

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)*	13,381.1	13,303.4	-1%	13,097.6	-2%	13,142.1	0%	13,210.0	1%
Number of Students - Free Meals	6,444	6,438	0%	6,443	0%	6,774	5%	6,780	0%
Number of Students - Reduced Meals	1,584	1,635	3%	1,721	5%	1,753	2%	1,750	0%

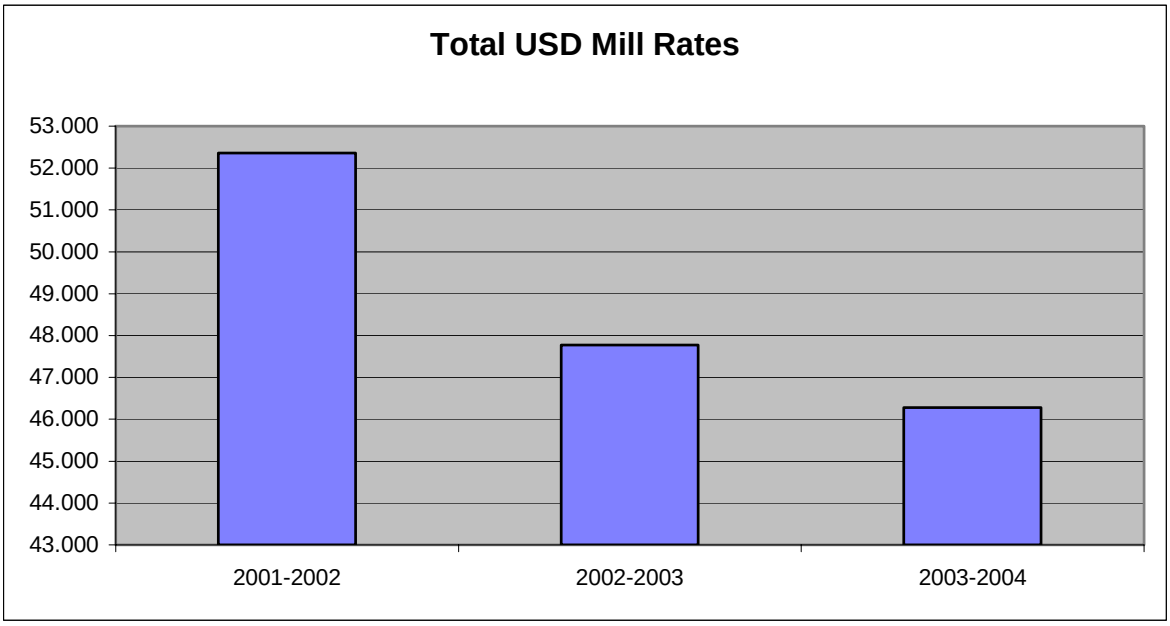




*FTE for state aid and budget authority purposes for general fund.

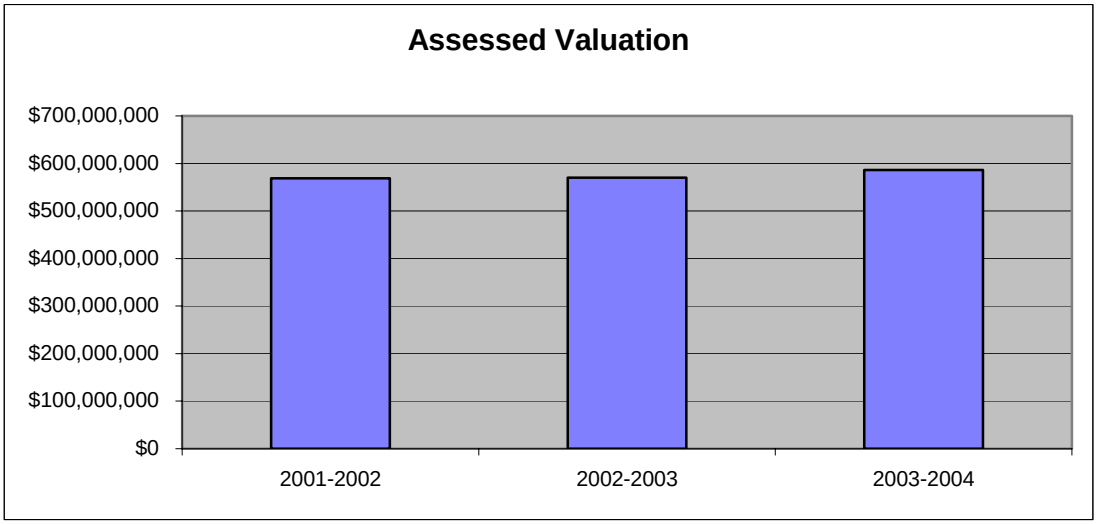
Miscellaneous Information
Mill Rates by Fund

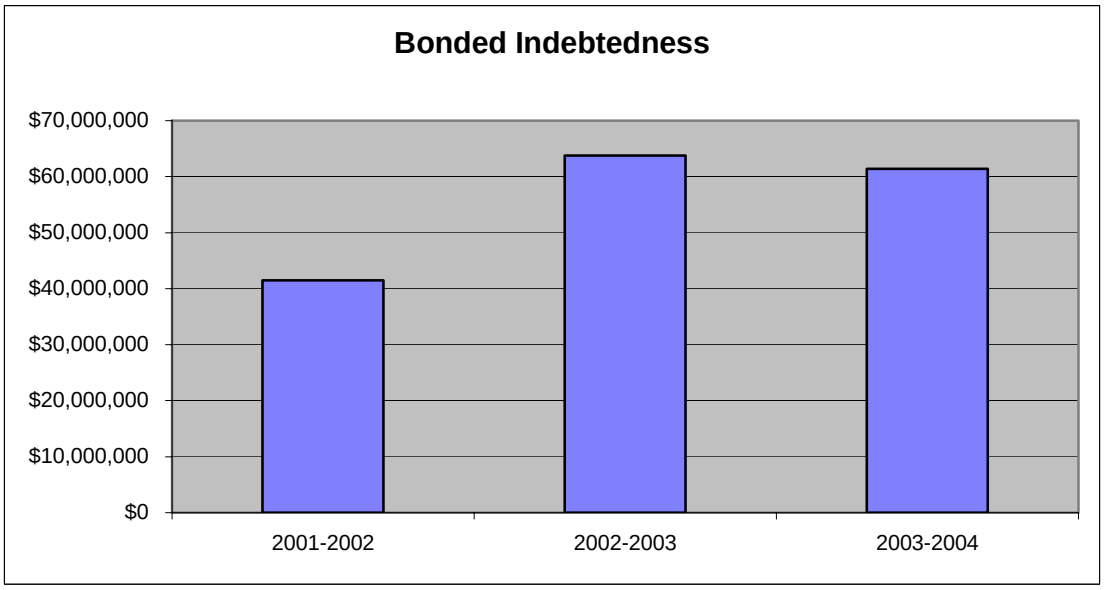
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	23.992	16.128	11.901
Adult Education	0.151	0.202	0.329
Capital Outlay	5.026	6.000	6.000
Special Liability	0.015	0.299	0.082
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.178	5.140	7.966
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	**52.362**	**47.769**	**46.278**
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	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$568,813,403	$569,974,077	$585,930,246
Bonded Indebtedness	41,480,000	63,770,000	61,400,000





USD# 501
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	86.0	6,203,757	72,137	85.0	6,192,937	72,858
Teachers (Full Time)	1,122.2	47,747,070	42,548	1,104.2	48,015,033	43,484
Other Certified (Licensed) Personnel	153.8	6,543,842	42,548	147.3	6,405,193	43,484
Classified Personnel	914.0	22,210,923	24,301	902.0	22,629,376	25,088
Substitutes/Temporary Help	XXXXX	885,464	XXXXXXXXXXX	XXXXX	850,433	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