# Budget at a Glance

# 2004 - 2005

Central Heights

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

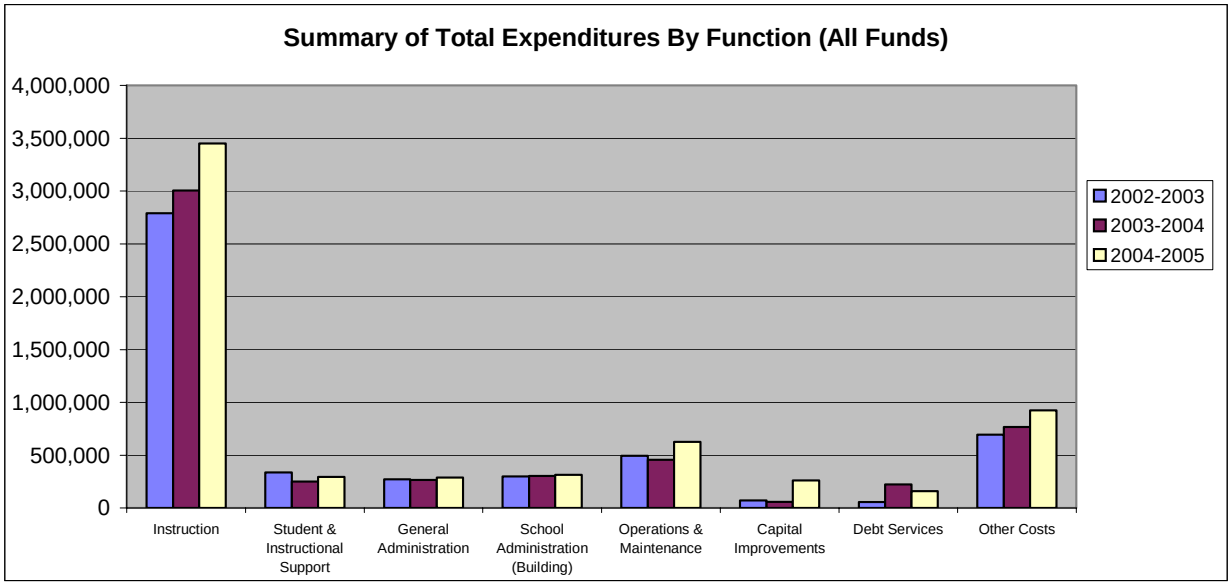
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,790,188 | 56% | 3,005,973 | 56% | 8% | 3,450,817 | 55% | 15% |
| Student & Instructional Support | 336,349 | 7% | 249,944 | 5% | -26% | 292,470 | 5% | 17% |
| General Administration | 270,276 | 5% | 265,714 | 5% | -2% | 287,495 | 5% | 8% |
| School Administration (Building) | 297,551 | 6% | 302,719 | 6% | 2% | 312,719 | 5% | 3% |
| Operations & Maintenance | 493,357 | 10% | 456,536 | 9% | -7% | 625,889 | 10% | 37% |
| Capital Improvements | 70,881 | 1% | 58,186 | 1% | -18% | 261,728 | 4% | 350% |
| Debt Services | 55,660 | 1% | 223,318 | 4% | 301% | 159,680 | 3% | -28% |
| Other Costs | 693,003 | 14% | 765,971 | 14% | 11% | 924,727 | 15% | 21% |
| **Total Expenditures** | 5,007,265 | 100% | 5,328,361 | 100% | 6% | 6,315,525 | 100% | 19% |
| Amount per Pupil | $7,818 | | $8,197 | | 5% | $9,930 | | 21% |

*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.

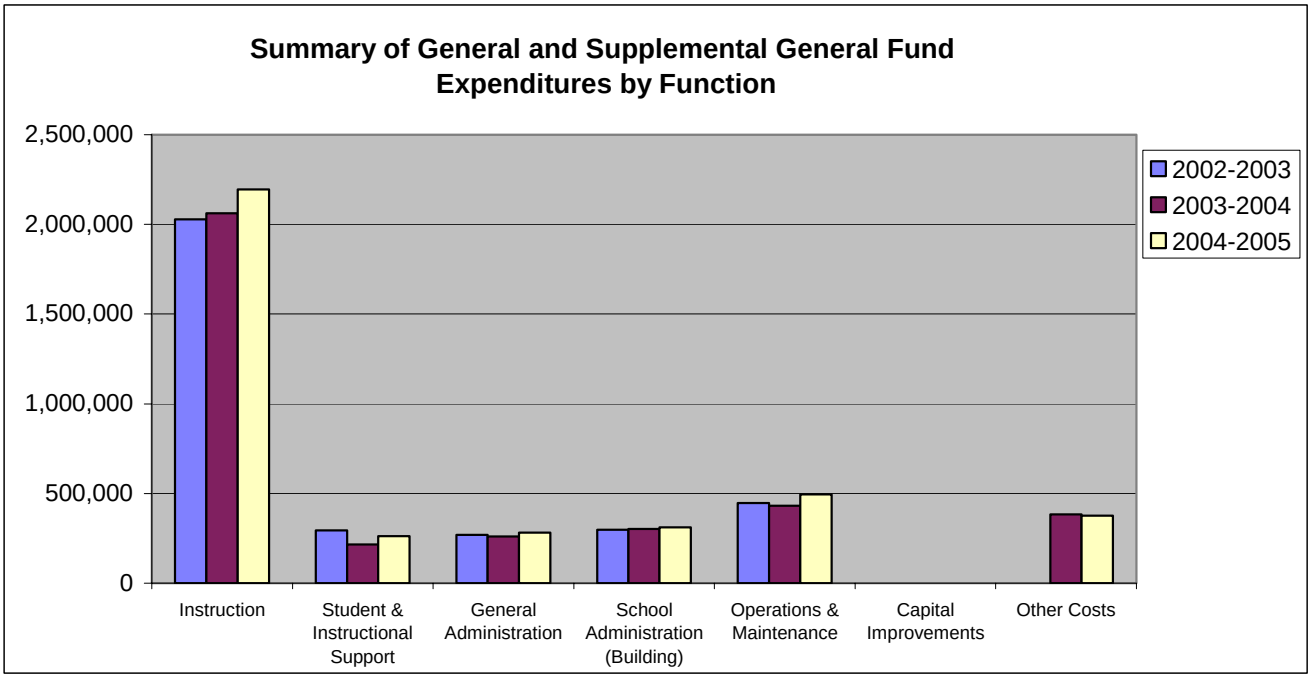
Further definition of what goes into each category:

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



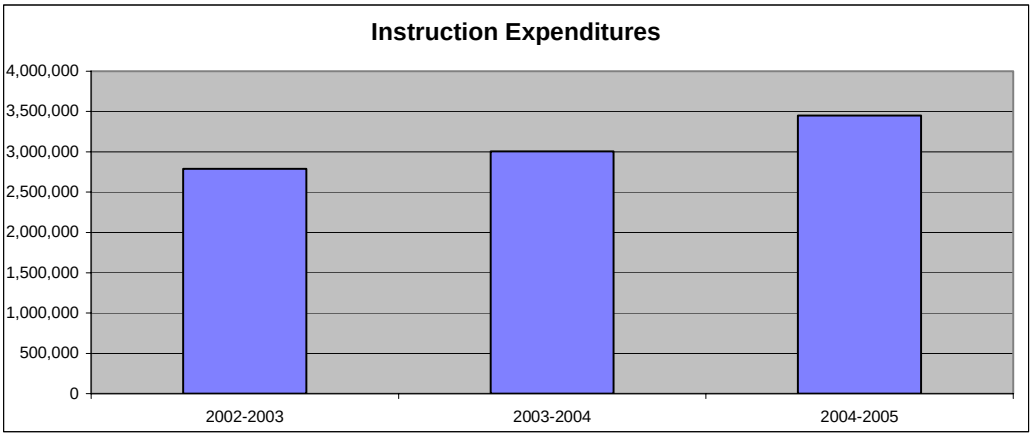
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,028,455 | 61% | 2,062,745 | 56% | 2% | 2,194,468 | 56% | 6% |
| Student & Instructional Support | 294,383 | 9% | 215,528 | 6% | -27% | 262,951 | 7% | 22% |
| General Administration | 270,276 | 8% | 260,519 | 7% | -4% | 282,495 | 7% | 8% |
| School Administration (Building) | 297,551 | 9% | 302,719 | 8% | 2% | 312,030 | 8% | 3% |
| Operations & Maintenance | 447,561 | 13% | 431,923 | 12% | -3% | 495,330 | 13% | 15% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 384,764 | 11% | 0% | 375,948 | 10% | -2% |
| **Total Expenditures** | 3,338,226 | 100% | 3,658,198 | 100% | 10% | 3,923,222 | 100% | 7% |
| Amount per Pupil | $5,212 | | $5,628 | | 8% | $6,169 | | 10% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 2,028,455 | | 2,043,358 | 1% | | 2,079,468 | 2% |
| Federal Funds | 103,739 | | 160,003 | 54% | | 160,239 | 0% |
| Supplemental General | 0 | | 19,387 | 0% | | 115,000 | 493% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 965 | | 0 | -100% | | 172,710 | 0% |
| Driver Education | 13,631 | | 14,147 | 4% | | 13,400 | -5% |
| 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 | 483,398 | | 525,668 | 9% | | 595,000 | 13% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 160,000 | | 200,000 | 25% | | 220,000 | 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 | | | | | | 95,000 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 0 | | 43,410 | 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** | 2,790,188 | | 3,005,973 | 8% | | 3,450,817 | 15% |
| Enrollment (FTE)* | 640.5 | | 650.0 | 1% | | 636.0 | -2% |
| Amount per Pupil | 4,356 | | 4,625 | 6% | | 5,426 | 17% |
| | | | | | | | |
| 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** | 2,790,188 | | 3,005,973 | 8% | | 3,450,817 | 15% |




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.

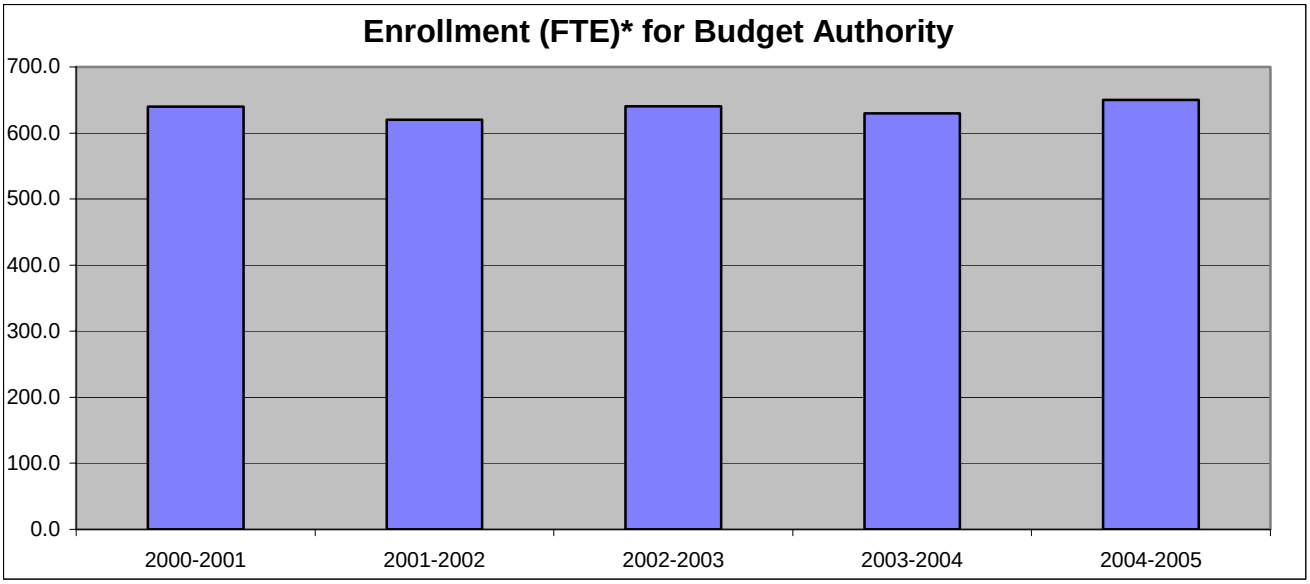
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

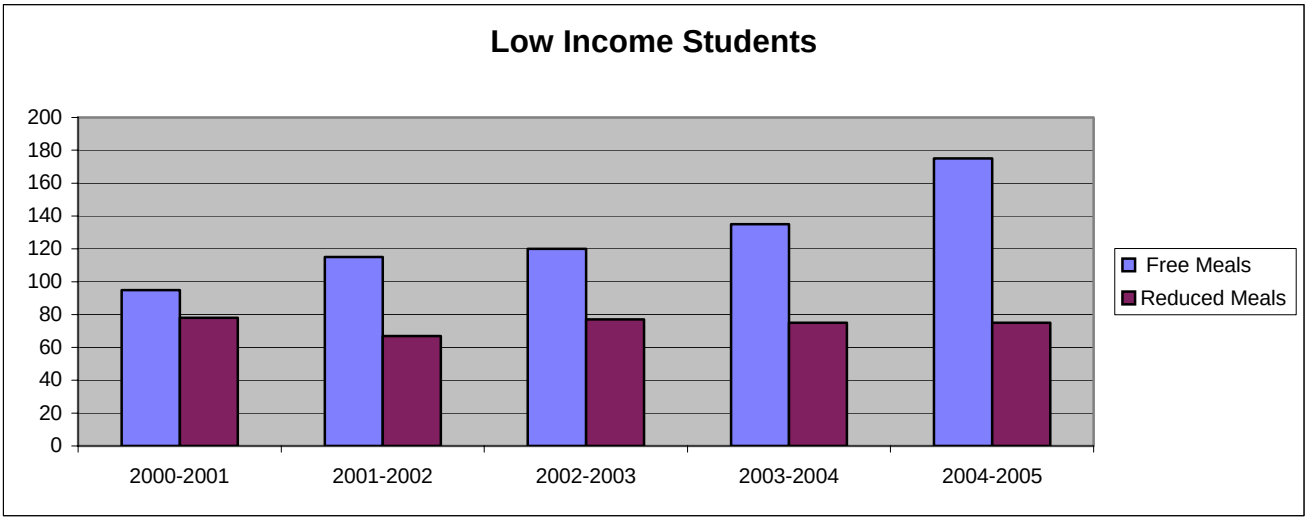
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 4,489,192 | 801 | 4,150,252 | 0 | | 0 | 338,139 |
| Supplemental General | 230,000 | 0 | 121,785 | | | | 108,215 |
| 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 | 554,438 | 554,438 | | 0 | 0 | 0 | 0 |
| Driver Training | 39,359 | 24,739 | 4,620 | | 0 | 10,000 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 387,935 | 80,444 | 4,040 | 117,025 | 40,000 | 15,970 | 130,456 |
| Professional Development | 19,119 | 6,619 | 0 | 2,500 | 10,000 | 0 | 0 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 10,000 | 0 |
| Special Education | 705,844 | 165,844 | 0 | 0 | 20,000 | 520,000 | 0 |
| Vocational Education | 220,000 | | | 0 | 0 | 220,000 | 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 | 145,689 | 0 | 145,689 | | | | |
| Bond and Interest #1 | 159,680 | 122,868 | 63,472 | | 0 | | 139,786 |
| 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 | 160,239 | 8,336 | xxxxxxxxxxx | 151,903 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 7,111,495 | 964,089 | 4,489,858 | 271,428 | 70,000 | 775,970 | 716,596 |
| Less Transfers | 775,970 | | | | | | |
| TOTAL Budget Expenditures | $6,335,525 | | | | | | |

## 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)* | 640.0 | 620.0 | -3% | 640.5 | 3% | 629.6 | -2% | 650.0 | 3% |
| Number of Students - Free Meals | 95 | 115 | 21% | 120 | 4% | 135 | 13% | 175 | 30% |
| Number of Students - Reduced Meals | 78 | 67 | -14% | 77 | 15% | 75 | -3% | 75 | 0% |

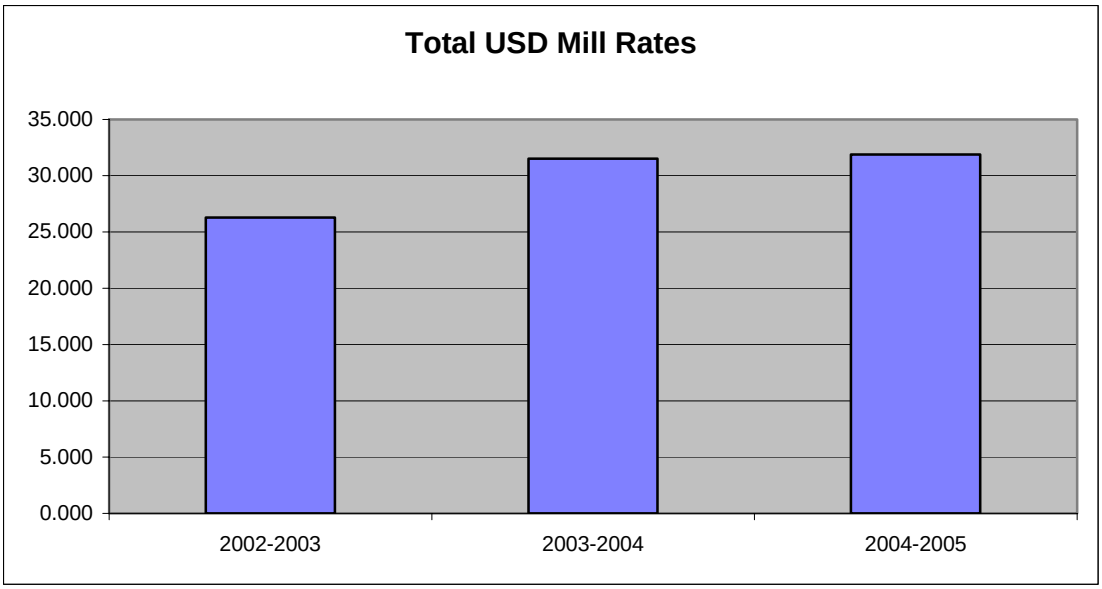



*FTE for state aid and budget authority purposes for general fund.

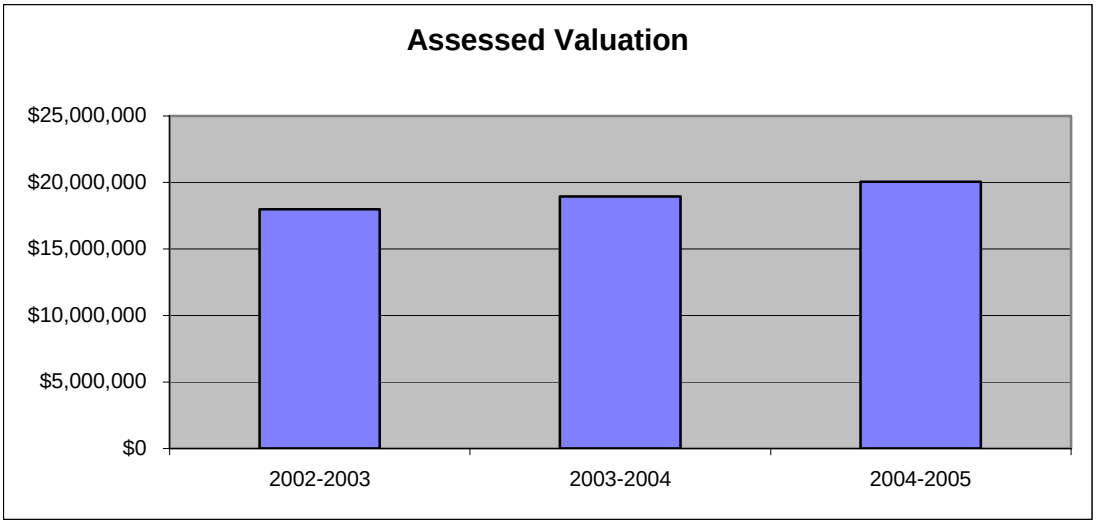
## Miscellaneous Information
## Mill Rates by Fund

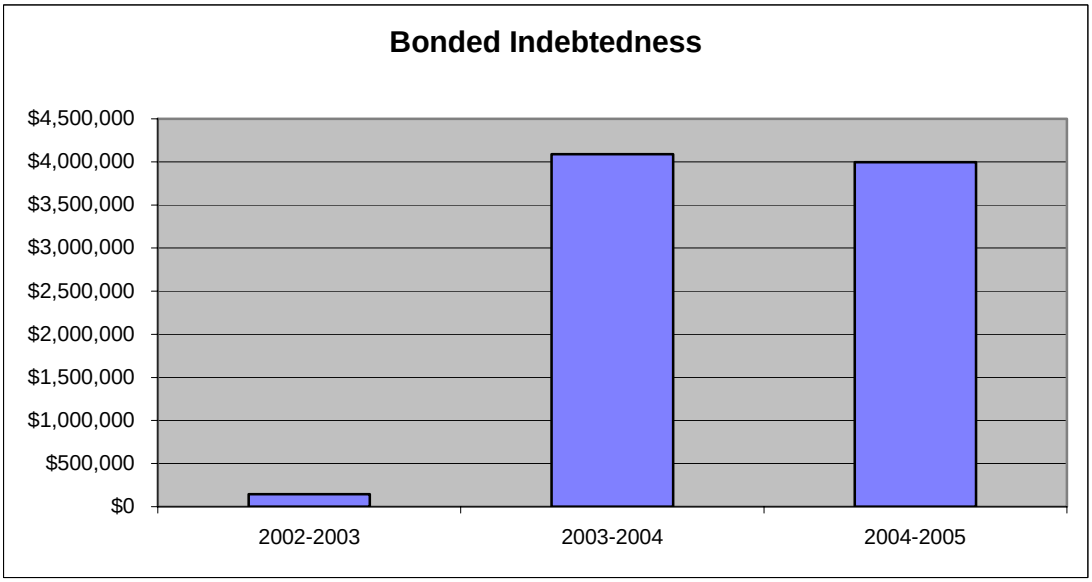
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 3.996 | 3.954 | 5.430 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 0.000 | 0.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 2.269 | 7.555 | 6.448 |
| 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** | **26.265** | **31.509** | **31.878** |
| 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

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $17,980,276 | $18,930,553 | $20,041,921 |
| Bonded Indebtedness | 145,000 | 4,090,000 | 3,995,000 |



USD# 288
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 | 5.6 | 317,777 | 56,746 | 5.6 | 323,737 | 57,810 | 5.6 | 324,887 | 58,016 |
| Teachers (Full Time) | 48.6 | 1,889,093 | 38,870 | 48.6 | 1,930,658 | 39,725 | 49.6 | 2,046,808 | 41,266 |
| Other Certified (Licensed) Personnel | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 |
| Classified Personnel | 25.0 | 335,034 | 13,401 | 25.0 | 366,654 | 14,666 | 25.0 | 403,904 | 16,156 |
| Substitutes/Temporary Help | XXXXXXX | 40,543 | XXXXXXXXXXX | XXXXXXX | 48,207 | XXXXXXXXXXX | XXXXXXX | 50,000 | 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.<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