# Budget at a Glance

## 2004 - 2005

Satanta

# 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 2004-05
(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

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

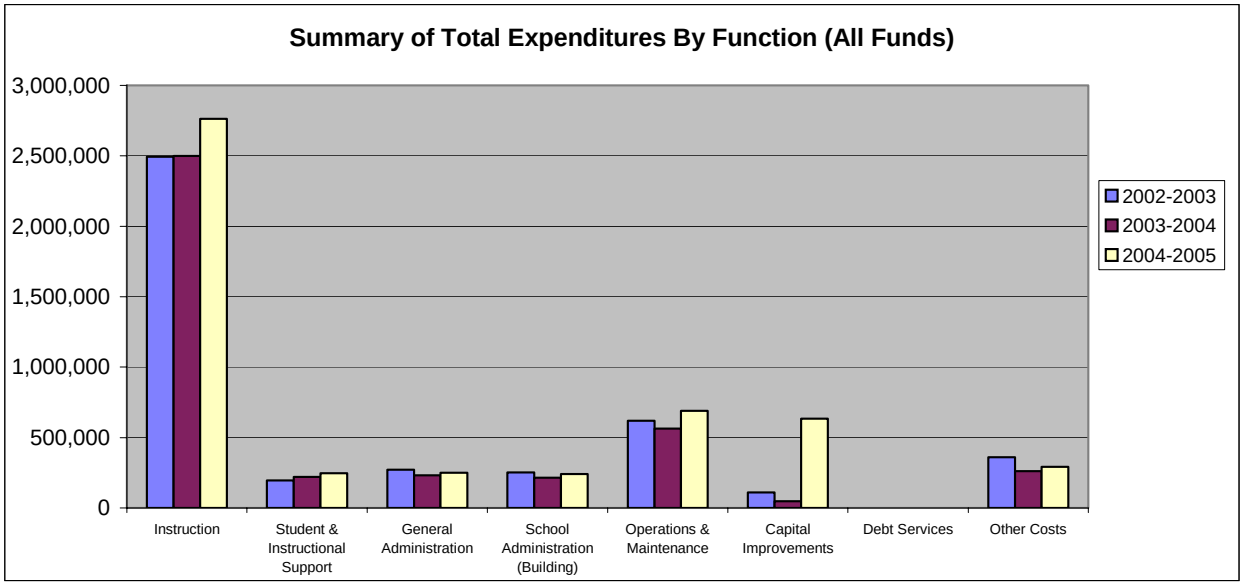
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,493,573 | 58% | 2,498,872 | 62% | 0% | 2,762,994 | 54% | 11% |
| Student & Instructional Support | 196,229 | 5% | 220,140 | 5% | 12% | 247,404 | 5% | 12% |
| General Administration | 272,140 | 6% | 231,125 | 6% | -15% | 249,800 | 5% | 8% |
| School Administration (Building) | 253,306 | 6% | 215,081 | 5% | -15% | 241,900 | 5% | 12% |
| Operations & Maintenance | 618,730 | 14% | 563,560 | 14% | -9% | 688,525 | 13% | 22% |
| Capital Improvements | 109,667 | 3% | 46,867 | 1% | -57% | 633,709 | 12% | 1252% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 360,289 | 8% | 262,868 | 7% | -27% | 292,741 | 6% | 11% |
| **Total Expenditures** | 4,303,934 | 100% | 4,038,513 | 100% | -6% | 5,117,073 | 100% | 27% |
| Amount per Pupil | $10,284 | | $9,392 | | -9% | $12,481 | | 33% |

*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.

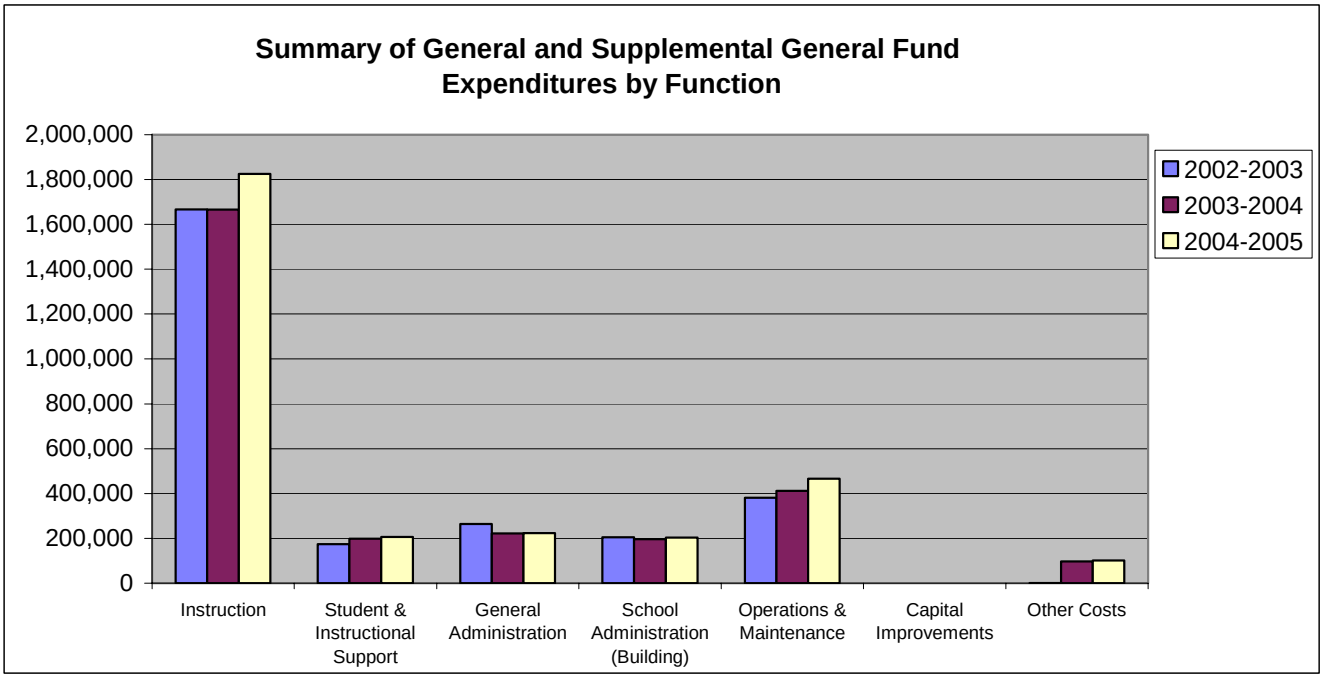
Further definition of what goes into each category:

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



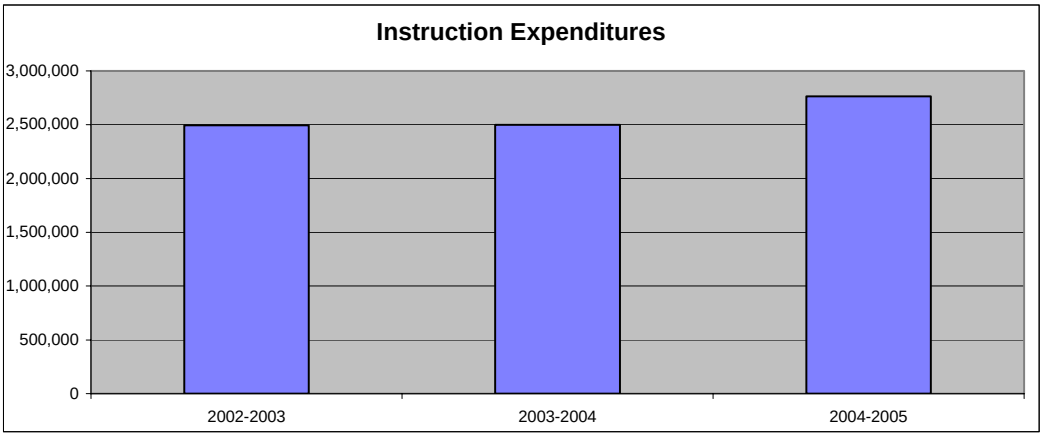
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,666,385 | 62% | 1,665,575 | 60% | 0% | 1,825,388 | 60% | 10% |
| Student & Instructional Support | 174,550 | 6% | 199,030 | 7% | 14% | 205,595 | 7% | 3% |
| General Administration | 264,554 | 10% | 222,615 | 8% | -16% | 223,800 | 7% | 1% |
| School Administration (Building) | 204,397 | 8% | 196,296 | 7% | -4% | 203,900 | 7% | 4% |
| Operations & Maintenance | 381,293 | 14% | 412,158 | 15% | 8% | 465,965 | 15% | 13% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 667 | 0% | 97,454 | 3% | 14511% | 100,805 | 3% | 3% |
| **Total Expenditures** | 2,691,846 | 100% | 2,793,128 | 100% | 4% | 3,025,453 | 100% | 8% |
| Amount per Pupil | $6,432 | | $6,496 | | 1% | $7,379 | | 14% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,593,132 | | 1,614,060 | 1% | | 1,642,453 | 2% |
| Federal Funds | 205,382 | | 191,812 | -7% | | 203,203 | 6% |
| Supplemental General | 73,253 | | 51,515 | -30% | | 182,935 | 255% |
| Bilingual Education | 73,397 | | 79,192 | 8% | | 79,192 | 0% |
| Capital Outlay | 138,466 | | 131,717 | -5% | | 100,000 | -24% |
| Driver Education | 6,046 | | 6,297 | 4% | | 18,926 | 201% |
| 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% | | 3,585 | 0% |
| Special Education | 284,515 | | 279,526 | -2% | | 285,500 | 2% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 95,767 | | 129,756 | 35% | | 143,200 | 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 | | | | | | 104,000 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 23,615 | | 14,997 | -36% | | | |
| 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** | 2,493,573 | | 2,498,872 | 0% | | 2,762,994 | 11% |
| Enrollment (FTE)* | 418.5 | | 430.0 | 3% | | 410.0 | -5% |
| Amount per Pupil | 5,958 | | 5,811 | -2% | | 6,739 | 16% |
| | | | | | | | |
| 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** | 2,493,573 | | 2,498,872 | 0% | | 2,762,994 | 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.

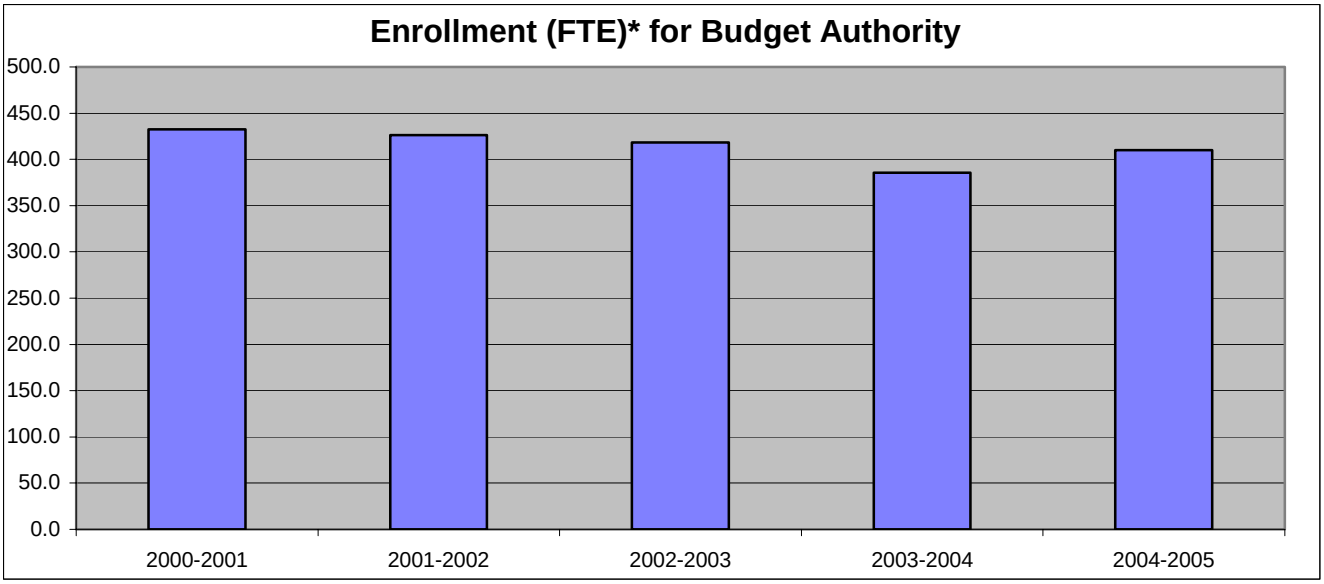
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

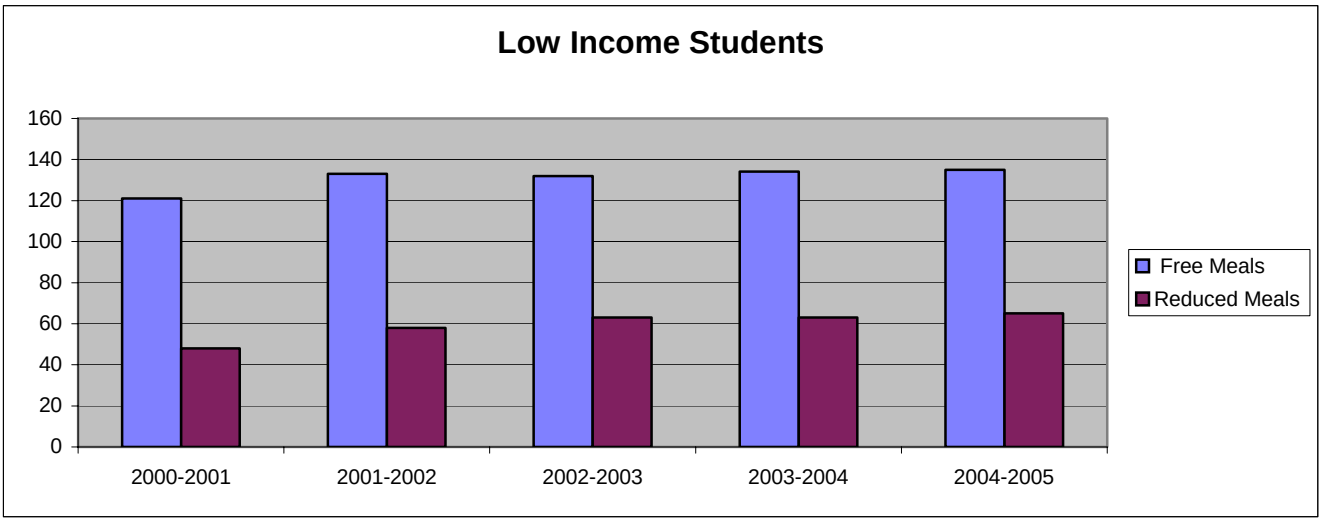
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 2,921,587 | 0 | 826,083 | 0 | | 0 | 2,095,504 |
| Supplemental General | 570,000 | 94,679 | 0 | | | | 475,321 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 79,192 | | | 0 | 0 | 79,192 | 0 |
| Capital Outlay | 965,649 | 586,151 | | 0 | 0 | 0 | 379,498 |
| Driver Training | 22,926 | 19,986 | 2,940 | | 0 | 0 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 190,000 | 31,649 | 2,565 | 90,008 | 11,615 | 0 | 54,163 |
| Professional Development | 18,168 | 18,168 | 0 | 0 | 0 | 0 | 0 |
| Parent Education Program | 17,621 | 0 | 10,679 | 0 | 0 | 6,942 | 0 |
| Summer School | 3,585 | 3,585 | | 0 | 0 | 0 | 0 |
| Special Education | 289,056 | 67,556 | 0 | 0 | 1,500 | 220,000 | 0 |
| Vocational Education | 160,000 | | | 0 | 0 | 160,000 | 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 | 142,220 | 0 | 142,220 | | | | |
| 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 | 203,203 | 0 | xxxxxxxxxxx | 203,203 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 5,583,207 | 821,774 | 984,487 | 293,211 | 13,115 | 466,134 | 3,004,486 |
| Less Transfers | 466,134 | | | | | | |
| TOTAL Budget Expenditures | $5,117,073 | | | | | | |

## 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)* | 432.5 | 426.5 | -1% | 418.5 | -2% | 385.5 | -8% | 410.0 | 6% |
| Number of Students - Free Meals | 121 | 133 | 10% | 132 | -1% | 134 | 2% | 135 | 1% |
| Number of Students - Reduced Meals | 48 | 58 | 21% | 63 | 9% | 63 | 0% | 65 | 3% |

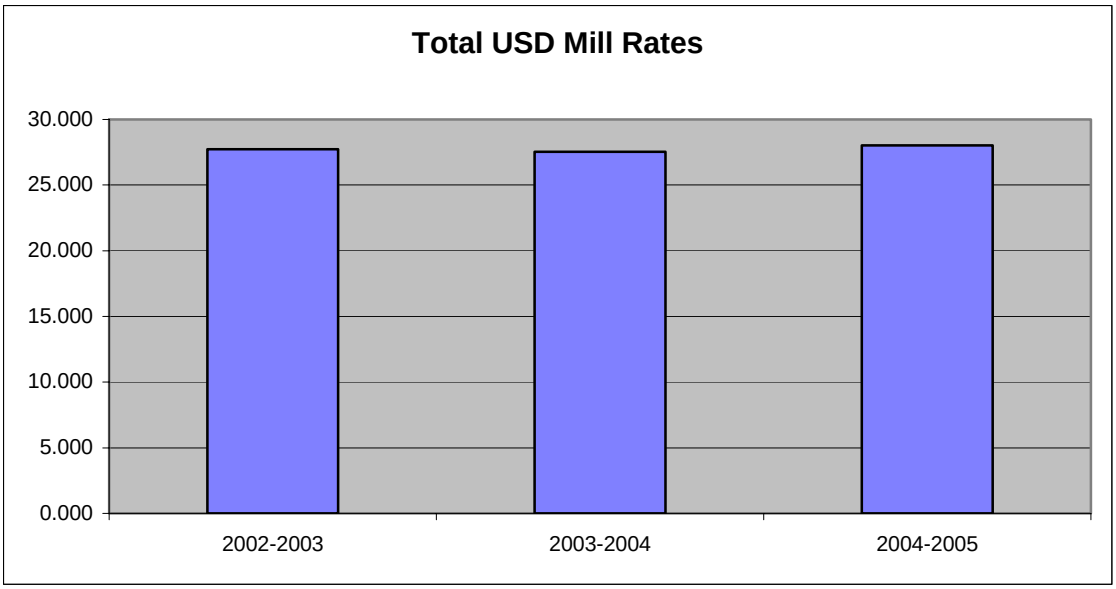



*FTE for state aid and budget authority purposes for general fund.

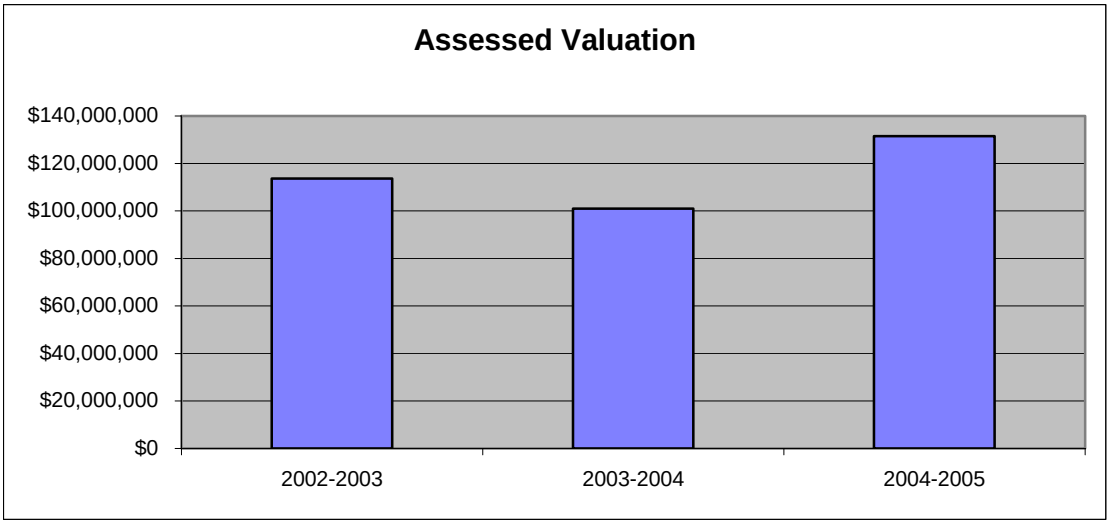
## Miscellaneous Information
## Mill Rates by Fund

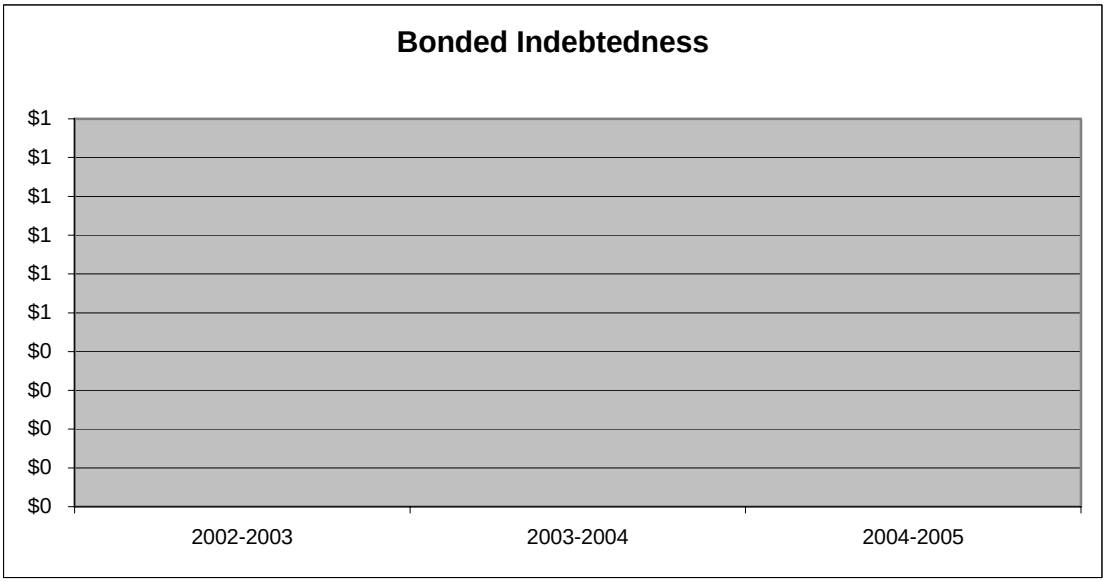
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 3.390 | 3.540 | 4.520 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.340 | 4.000 | 3.500 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| 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** | **27.730** | **27.540** | **28.020** |
| 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 | 1.620 | 1.500 | 1.503 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **1.620** | **1.500** | **1.503** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $113,556,280 | $100,952,008 | $131,456,740 |
| Bonded Indebtedness | 0 | 0 | 0 |



USD# 507
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 | 213,687 | 71,229 | 3.0 | 213,366 | 71,122 | 3.0 | 219,700 | 73,233 |
| Teachers (Full Time) | 35.0 | 1,432,023 | 40,915 | 37.0 | 1,474,154 | 39,842 | 37.0 | 1,518,400 | 41,038 |
| Other Certified (Licensed) Personnel | 5.0 | 227,019 | 45,404 | 4.0 | 129,703 | 32,426 | 4.0 | 133,600 | 33,400 |
| Classified Personnel | 18.2 | 437,081 | 24,015 | 18.2 | 493,868 | 27,136 | 19.2 | 535,000 | 27,865 |
| Substitutes/Temporary Help | XXXXXXX | 57,419 | XXXXXXXXXXX | XXXXXXX | 57,124 | XXXXXXXXXXX | XXXXXXX | 60,000 | 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