# Budget at a Glance

# 2004 - 2005

Seaman

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

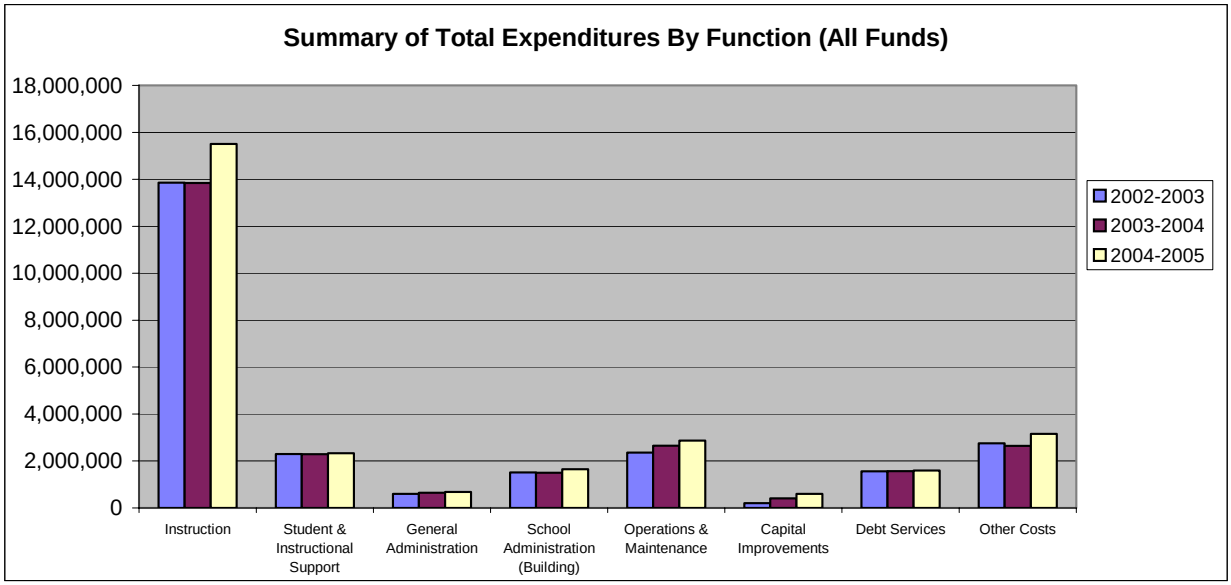
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 13,851,190 | 55% | 13,841,323 | 54% | 0% | 15,501,669 | 55% | 12% |
| Student & Instructional Support | 2,303,955 | 9% | 2,285,919 | 9% | -1% | 2,330,613 | 8% | 2% |
| General Administration | 608,007 | 2% | 651,570 | 3% | 7% | 683,726 | 2% | 5% |
| School Administration (Building) | 1,511,563 | 6% | 1,504,000 | 6% | -1% | 1,655,920 | 6% | 10% |
| Operations & Maintenance | 2,359,401 | 9% | 2,648,765 | 10% | 12% | 2,874,501 | 10% | 9% |
| Capital Improvements | 209,446 | 1% | 408,190 | 2% | 95% | 600,074 | 2% | 47% |
| Debt Services | 1,555,305 | 6% | 1,574,253 | 6% | 1% | 1,599,460 | 6% | 2% |
| Other Costs | 2,757,238 | 11% | 2,642,372 | 10% | -4% | 3,155,793 | 11% | 19% |
| **Total Expenditures** | 25,156,105 | 100% | 25,556,392 | 100% | 2% | 28,401,756 | 100% | 11% |
| Amount per Pupil | $7,578 | | $7,846 | | 4% | $8,633 | | 10% |

*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.

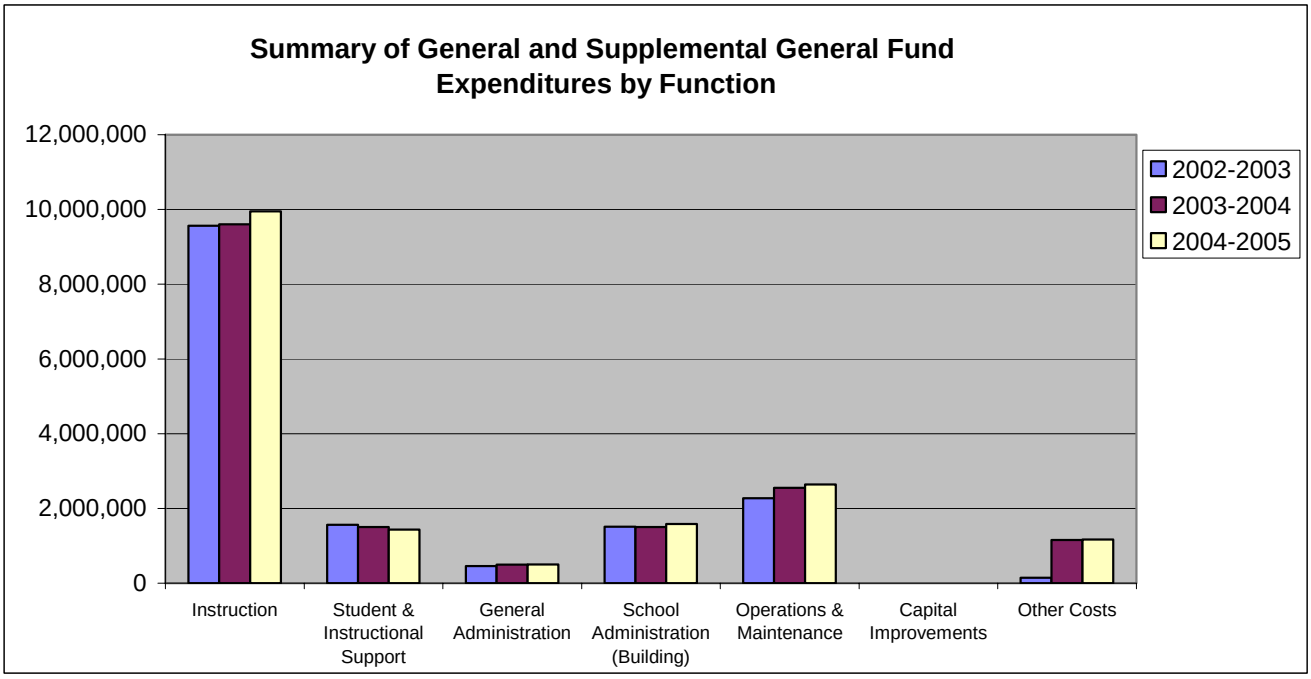
Further definition of what goes into each category:

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



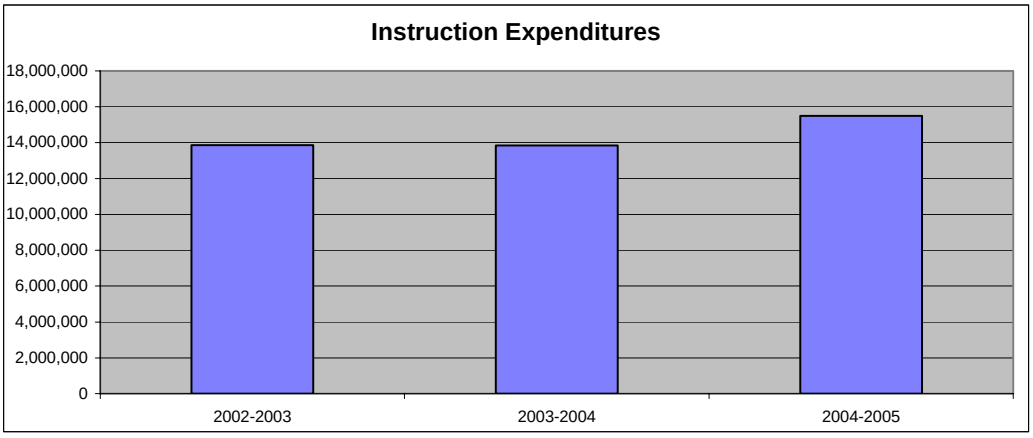
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 9,566,648 | 62% | 9,601,903 | 57% | 0% | 9,951,736 | 58% | 4% |
| Student & Instructional Support | 1,561,800 | 10% | 1,500,013 | 9% | -4% | 1,436,319 | 8% | -4% |
| General Administration | 455,292 | 3% | 495,489 | 3% | 9% | 505,212 | 3% | 2% |
| School Administration (Building) | 1,511,563 | 10% | 1,504,000 | 9% | -1% | 1,583,000 | 9% | 5% |
| Operations & Maintenance | 2,272,306 | 15% | 2,551,072 | 15% | 12% | 2,645,823 | 15% | 4% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 149,714 | 1% | 1,153,550 | 7% | 671% | 1,167,156 | 7% | 1% |
| **Total Expenditures** | 15,517,323 | 100% | 16,806,027 | 100% | 8% | 17,289,246 | 100% | 3% |
| Amount per Pupil | $4,674 | | $5,160 | | 10% | $5,255 | | 2% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 9,060,534 | | 9,123,808 | 1% | | 9,463,804 | 4% |
| Federal Funds | 441,815 | | 417,803 | -5% | | 437,812 | 5% |
| Supplemental General | 506,114 | | 478,095 | -6% | | 487,932 | 2% |
| Bilingual Education | 0 | | 0 | 0% | | 20,000 | 0% |
| Capital Outlay | 481,638 | | 434,226 | -10% | | 800,000 | 84% |
| Driver Education | 39,684 | | 44,071 | 11% | | 97,500 | 121% |
| Extraordinary School Program | 0 | | 0 | 0% | | 10,000 | 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 | 42,792 | | 68,786 | 61% | | 93,819 | 36% |
| Special Education | 2,626,028 | | 2,699,504 | 3% | | 2,947,787 | 9% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 435,593 | | 433,671 | 0% | | 498,000 | 15% |
| Gifts/Grants | 20,000 | | 6,048 | -70% | | 22,488 | 272% |
| 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 | | | | | | 617,306 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 196,992 | | 135,311 | -31% | | | |
| 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** | 13,851,190 | | 13,841,323 | 0% | | 15,496,448 | 12% |
| Enrollment (FTE)* | 3,319.8 | | 3,257.2 | -2% | | 3,290.0 | 1% |
| Amount per Pupil | 4,172 | | 4,249 | 2% | | 4,710 | 11% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 5,221 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 13,851,190 | | 13,841,323 | 0% | | 15,501,669 | 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.

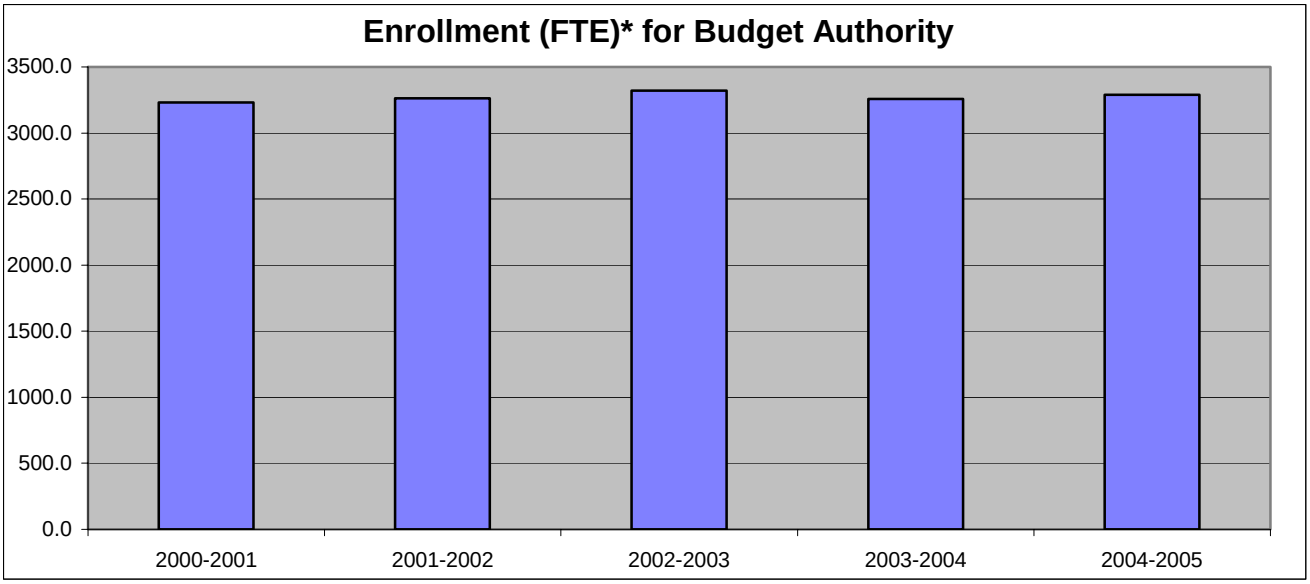
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

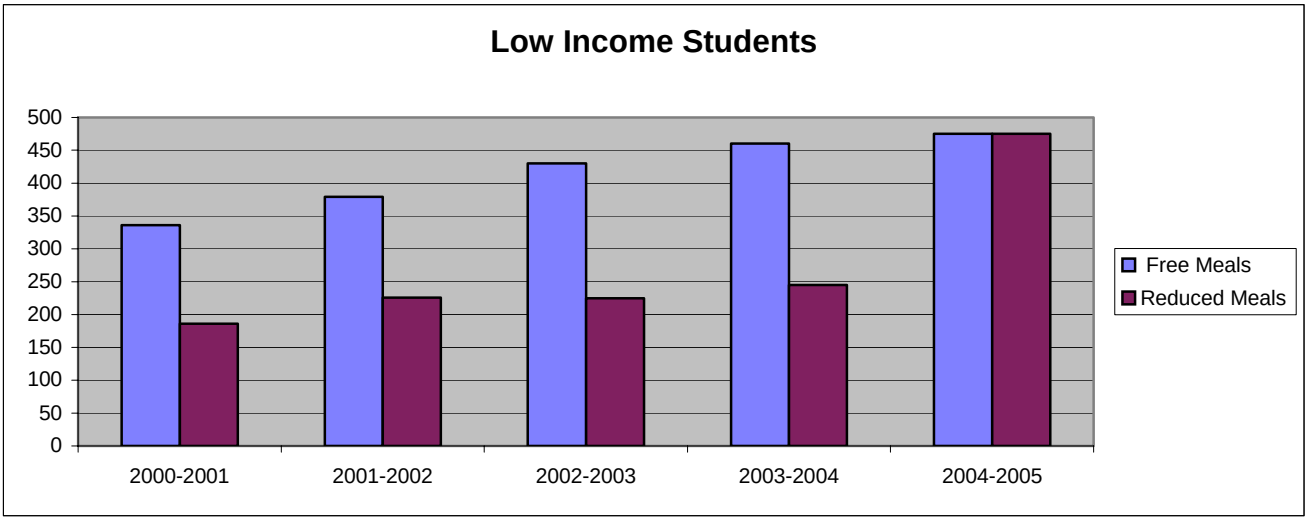
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 16,571,111 | 1 | 13,232,110 | 0 | | 0 | 3,339,000 |
| Supplemental General | 4,142,778 | 240,040 | 558,861 | | | | 3,343,877 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 5,221 | 221 | | | 0 | 0 | 5,000 |
| Bilingual Education | 20,000 | | | 0 | 0 | 7,726 | 12,274 |
| Capital Outlay | 1,675,000 | 1,354,165 | | 0 | 10,000 | 0 | 1,018,520 |
| Driver Training | 100,000 | 39,372 | 14,480 | | 0 | 0 | 46,148 |
| Extraordinary School Program | 10,000 | 6 | | | 0 | 0 | 9,994 |
| Food Service | 1,385,624 | 224,728 | 18,619 | 362,735 | 2,000 | 0 | 777,542 |
| Professional Development | 104,932 | 29,932 | 0 | 0 | 0 | 75,000 | 0 |
| Parent Education Program | 20,000 | 0 | 0 | 0 | 0 | 17,000 | 3,000 |
| Summer School | 93,819 | 38,819 | | 0 | 0 | 40,000 | 15,000 |
| Special Education | 4,152,185 | 522,268 | 0 | 800,000 | 15,000 | 2,784,917 | 30,000 |
| Vocational Education | 500,000 | | | 0 | 0 | 500,000 | 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 | 22,488 | 2,488 | | | | | 20,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 935,066 | 0 | 935,066 | | | | |
| Bond and Interest #1 | 1,599,460 | 1,619,837 | 239,919 | | 0 | | 1,981,268 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 10074 | | | | | 0 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 478,641 | -1,666 | xxxxxxxxxx | 480,307 | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxx |
| SUBTOTAL | 31,816,325 | 4,080,285 | 14,999,055 | 1,643,042 | 27,000 | 3,424,643 | 10,601,623 |
| Less Transfers | 3,424,643 | | | | | | |
| TOTAL Budget Expenditures | $28,391,682 | | | | | | |

## 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)* | 3,230.8 | 3,263.6 | 1% | 3,319.8 | 2% | 3,257.2 | -2% | 3,290.0 | 1% |
| Number of Students - Free Meals | 336 | 379 | 13% | 430 | 13% | 460 | 7% | 475 | 3% |
| Number of Students - Reduced Meals | 186 | 226 | 22% | 225 | 0% | 245 | 9% | 475 | 94% |

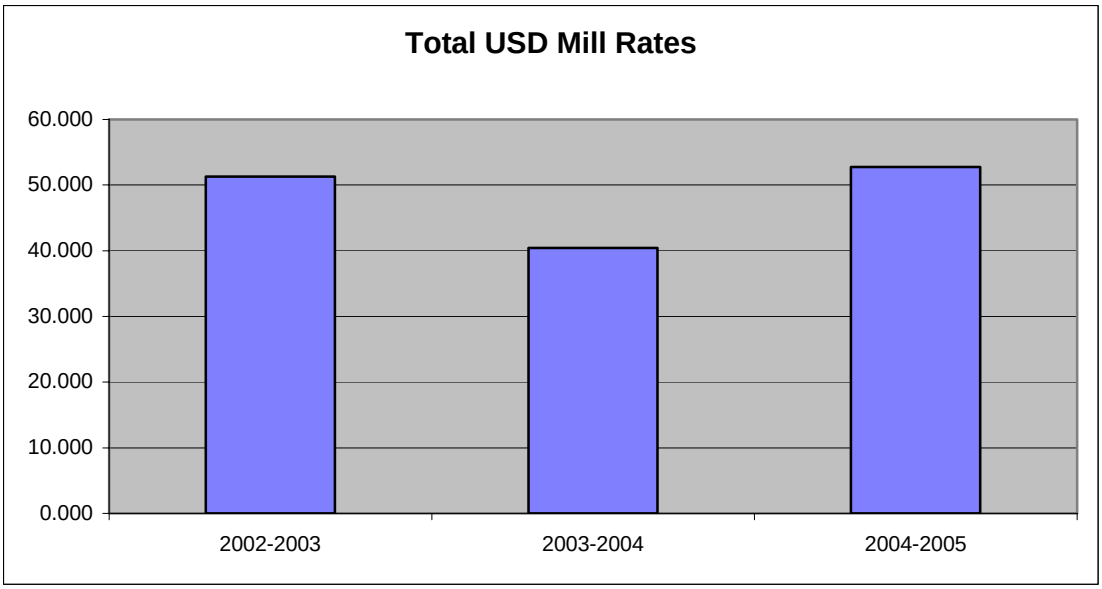



*FTE for state aid and budget authority purposes for general fund.

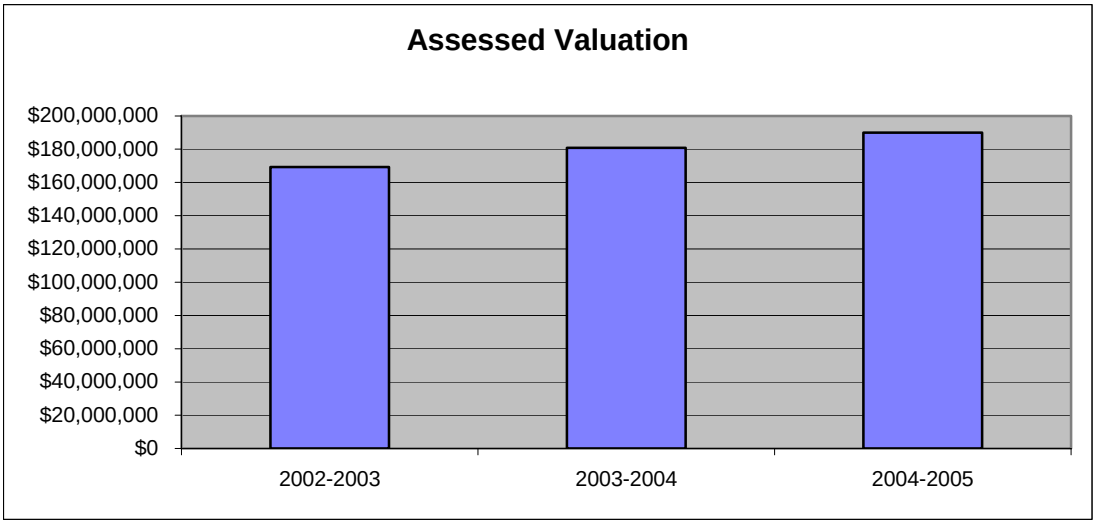
## Miscellaneous Information
## Mill Rates by Fund

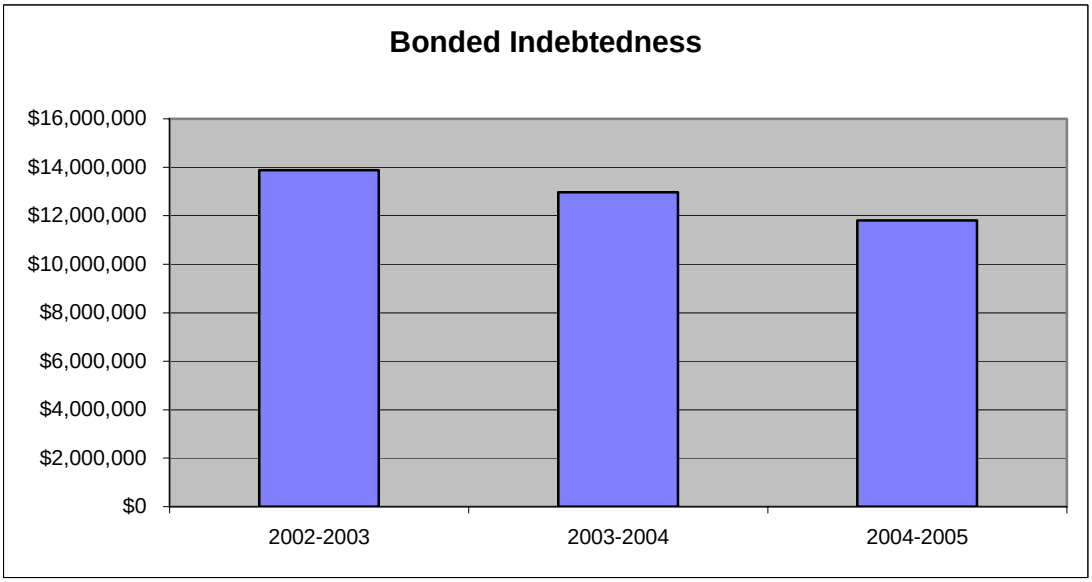
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 18.884 | 8.333 | 17.526 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 5.000 | 5.000 | 5.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 7.410 | 7.089 | 10.208 |
| 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** | **51.294** | **40.422** | **52.734** |
| 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 | $169,177,519 | $180,749,535 | $190,000,000 |
| Bonded Indebtedness | 13,870,000 | 12,960,000 | 11,805,000 |



USD# 345
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 | 25.0 | 1,622,233 | 64,889 | 25.0 | 1,639,728 | 65,589 | 25.0 | 1,672,523 | 66,901 |
| Teachers (Full Time) | 251.0 | 9,550,068 | 38,048 | 254.0 | 10,102,356 | 39,773 | 254.0 | 10,304,403 | 40,569 |
| Other Certified (Licensed) Personnel | 36.8 | 1,519,361 | 41,287 | 37.2 | 1,587,282 | 42,669 | 37.2 | 1,619,028 | 43,522 |
| Classified Personnel | 150.2 | 3,951,687 | 26,310 | 145.8 | 4,055,507 | 27,816 | 145.8 | 4,136,617 | 28,372 |
| Substitutes/Temporary Help | XXXXXXX | | XXXXXXXXXX | XXXXXXX | | XXXXXXXXXX | XXXXXXX | | XXXXXXXXXX |

**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