

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Dwayne Umbarger at 1:32 p.m. on March 10, 2004 in Room 123-S of the Capitol.

All members were present except:

Senator David Corbin (excused)

Senator Janis Lee (excused)

Committee staff present:

Carolyn Rampey, Legislative Research

Theresa Kiernan, Office of the Revisor of Statutes

Judy Steinlicht, Committee Secretary

Conferees appearing before the committee:

Dr. Walt Chappell, Educational Management Consultants

Jim Edwards, Kansas Association of School Boards

Dr. Kent Hurn, United School Administrators

Others attending:

See Attached List

Overview School Finance Formula

Dr. Walt Chappell, Educational Management Consultants, presented a Model for Funding Quality-Equal Education in Kansas. Dr. Chappell said this model has been in development for about 30 years and was started in California. His focus is on kids to make sure there is enough funding to have their needs met. He believes that first we need to determine what we want each child to learn, what the current achievement level is in each school building, what resources are needed to get to that achievement level and then what the financial costs would be to provide the necessary resources to assure a suitable education for each child. Dr. Chappell believes **SB512** is an excellent bill. He believes that we must build a budget from the building up and build the budget on the actual cost to teach students who attend each school. When the total budget for each school to achieve state standards is determined, the total costs can be determined for each school district and those combined can determine the cost for the entire state. ([Attachment 1](#))

Jim Edwards, Kansas Association of School Boards, expressed the concerns of KASB on measures that would require individual school building budgets. Two of three proposals would expand the currently required budgets that have already been criticized for being perplexing for patrons and board members. Last year legislation was passed to streamline budgets into clear, concise and accurate documents. The Legislative Post Audit and the Legislative Educational Planning Committee (LEPC) recommended not pursuing building level budgets. Attachments are a comparison of the different proposals; excerpt from post audit report; excerpt from LEPC Task Force; consultant's reply to the interim Building-Based Budget Workgroup request; revised QPA detailing accreditation criteria for quality and performance; letter from Olathe school district on projected cost of implementing building-based budgets; and a copy of Budget-at-a-Glance. ([Attachment 2](#))

Dr. Kent Hurn, United School Administrators, provided a copy of Seaman USD 345's pilot project building-based budget. Dr. Hurn explained the findings of Mr. Rob Balsters, Deputy Superintendent of Business at Seaman USD 345. Dr. Hurn read the comments in the letter from Mr. Balsters that said when the building-based budget is looked at closely, the summary information shows that the differences in expenditures per student are directly related to the salaries paid at each building. The salaries of teachers are determined by level of experience, while the salaries of other employees are determined by initial experience and length of time on the job. Mr. Balsters letter also stated that given the cost of implementing this system, he could not recommend that it be considered as a cost-saving measure for school districts. It gives interesting information, but does not give any useful way of reducing costs, other than hiring less experienced and/or less educated teachers and staff. Mr. Balsters advised that he believed it would take \$40,000 to reprogram their computers for the building-based budget and that it would take

CONTINUATION SHEET

MINUTES OF THE SENATE EDUCATION COMMITTEE at 1:32 p.m. on March 10, 2004 in Room 123-S of the Capitol.

someone 3 hours a day to maintain the system. This pilot project took a total of 240 hours to complete. (Attachment 3)

SB 512--School districts; building-based budgeting

Senator Bunten advised the committee that he was not happy that the information completed on the building-based budgets by Mr. Balsters from Seaman was shared with the Senate Education Committee prior to being shared with his working group. KASB has been opposed to building-based budgets and Senator Bunten advised that he was denied a copy of the minutes when the building-based budgets were discussed. KASB told him they were not open to the public.

Chairman Umbarger stated that it was his intent that the committee be fully informed prior to voting on **SB512**. Chairman Umbarger yielded to Senator Bunten if he wished to make that motion. Senator Bunten declined as two members of the committee were not present. He believes there is interest in the bill and wants the bill brought out of the committee and debated on the floor.

In discussion, a committee member stated that she did not believe that the bill was a bad idea, but that it was a work in progress and believes that this is not the time. She believes that next year the school finance formula will have to be rewritten. She would like to see a pilot program sanctioned by the legislature and set up with the cooperation of the State Board of Education with a volunteer school district to participate. Secondly, she likes the idea of separate budgets, but in her school district, the budget change would take 1500 more pages and this is a time when schools are trying to cut costs.

Chairman Umbarger again yielded to Senator Bunten to make a motion if he so desired. Senator Bunten requested that the vote not be taken until next week when the full committee is present.

Senator Oleen requested that **HB2795** be brought back to the committee as there is another measure, similarly related, that she would like to put in the bill. Senator Oleen made a motion to reconsider the committee action and bring **HB2795** back to the committee. Seconded by Senator Emler. Motion carried.

Meeting adjourned. The next meeting is scheduled for Monday, March 15th.

SENATE EDUCATION COMMITTEE GUEST LIST

DATE - 3-10-04

NAME	REPRESENTING
Jim Edwards	
Dodie Wheelock Johnson	Patrick Wheelock & Co.
Djanise Cyp	USD #500
Kent Hurler	USA
Val de Fera	SQE
TERRY FORSYTH	KNEA
Ripon W. Robinson	SLCLDC
Amy Prousselo	SLCLDC
Kathleen Exbreuer	SLCLDC
Nanette Williams	SLCLDC
Elaine Frisbie	Div. of Budget
Bennie Koch	Wichita Area Chamber of Commerce
Traci Harelison	Little Government Relations
Kimbra Caywood	Kearney & Assoc.
Sherrelyn Smith	Blue Valley NEA
Russ Koceruda - Principal -	Blue Valley Northwest High School
SHERYL SPALDING - SCHOOL BOARD	11 SCHOOL DISTRICT
Larry Geil	454 488

A MODEL

FOR FUNDING

QUALITY—EQUAL EDUCATION

IN

KANSAS

BASIC SCHOOL FINANCE ISSUES

The main issues facing Legislators on School Finance are (1) the “costs” to provide (2) an “equal opportunity” for (3) a “suitable education” (4) to “each K-12 student” in the State. So, it is obvious, that making minor adjustments to the weights in the existing State school finance formula will NOT provide an equal educational opportunity for each K-12 student in Kansas.

Current formulas are often just a reflection of previous spending patterns and politically expedient weightings which have little to do with the actual cost of teaching students in each public school. Until a thorough analysis is done to determine what it costs to teach students so they can pass the State minimum competency standards, the Legislature will not be able to assure that each child in the State is provided with the resources needed to reach these learning objectives for a “suitable education.” Nor will the State meet requirements of the Federal “No Child Left Behind”.

The basic, “cost-center” of education is the School Building—not the School District. To be meaningful, all budgets must be built on the actual cost to teach students who attend each school so that they can learn and demonstrate their use of basic skills. The Tax Payers are paying for a Service. That educational service is provided at the building level. So, it is essential that any School Finance Model or Formula start with the cost of providing an equal educational opportunity to learn where a specific group of students actually attends school.

Management by Objectives is not new. It has been used by business and industry for years as a way to accurately state Goals and Objectives and then assign the resources needed to reach those objectives. Unfortunately, the “weightings” in most State school finance formulas have little to do with education. In most cases, they merely perpetuate the inefficient use of public funds by hiding the low productivity of instructional facilities and staff. This amounts to hundreds of millions of dollars of unnecessary expenses which have limited, if any, benefit to students.

By stating the minimum competency standards to which each K-12 student is to achieve, the State Legislature can assess how well its funds are being used to reach these objectives. There will then be a State-wide measure of “basic” or “suitable education.”

Basing the State school finance formula on the cost to reach these measurable objectives in each school building will allow the funds to go where they are needed. Some schools will require more dollars per pupil than others. But these differences will be based on learning needs within each school rather than the value of property within an “artificial school district” boundary. The ability for a “District” to raise revenue at the local level should not determine a child’s educational opportunity to learn and compete as an adult in the 21st Century.

Some school buildings have been “on the short end of the stick” for years. So, it will initially take more funds designated for these sub-standard schools to bring them up to the “State standard” for curriculum offerings, teachers to teach these stated objectives, plus computers, vocational training equipment and access to the Internet. And, since the key issue is “teaching” students, the formula must take into account the number and learning needs of the students who actually attend each school. Otherwise, the funds are blindly spent without any knowledge of the regular and special needs of the students who are being taught.

Any structure is built from the ground up!! The same goes for budgets. The formula which is offered on the following pages is simple and straight forward. It is based on gathering facts—starting with the actual learning needs of the students and available resources in each school throughout the State. For a State to achieve stated, measurable learning objectives, increase productive use of teachers, administrators and facilities, plus control unnecessary expenses, the following steps need to be included in a School Finance Formula and Budget Development Process.

As Legislative leaders review this Model, it will help to understand that these concepts are based on over 30 years of experience dealing with budgeting for educational costs. If you have questions, call Dr. Walt Chappell, President of EMC or write to educationalmanagers@cox.net.

**KEY SCHOOL FINANCE QUESTIONS TO ANSWER BEFORE AN
EQUAL EDUCATIONAL OPPORTUNITY CAN BE ASSURED FOR
EACH K-12 STUDENT**

- 1) What do we want each student in the State to learn during their 13 years of public education?
2) What is the current achievement level for each student in each school?

Current Level of Achievement by <u>EACH</u> Student in <u>EACH</u> School	+	Learning Areas Needing Improvement to Achieve State Standards per School	=	Adjusted Achievement Level of <u>ALL</u> Students in <u>EACH</u> School
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- 3) What resources are required in each child's school to have an equal educational opportunity to achieve the state competency standards?

Current Resources in <u>EACH</u> School to Achieve State Standards	+	Additional Resources needed in <u>EACH</u> School to Achieve State Standards	=	Total Resources needed in <u>EACH</u> School to Achieve State Standards
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- 4) What are the financial costs to provide the necessary resources to assure an equal opportunity of achieving stated, measurable learning objectives by each student enrolled in the neighborhood school closest to their home?

Cost of Current Resources in <u>EACH</u> School Building	+	Cost of Additional Resources needed in <u>EACH</u> School Building	=	Total Budget for <u>EACH</u> School to Achieve State Standards
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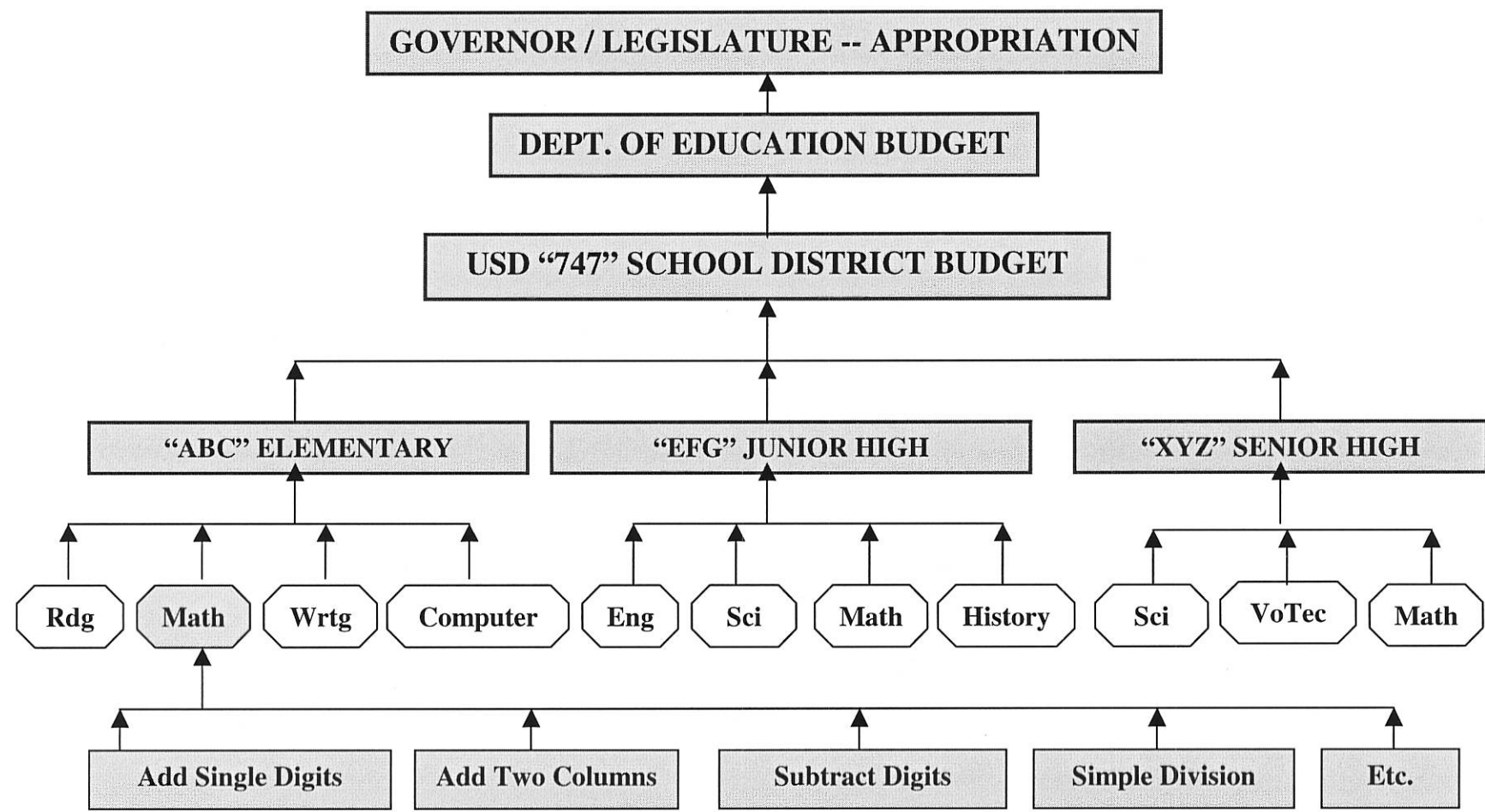
- 5) What are the financial needs of each School District within the State?

Combined Budgets for <u>ALL</u> Elementary Schools in <u>EACH</u> District	+	Combined Budgets for <u>ALL</u> Jr. & Senior High Schools in <u>EACH</u> District	=	Total Cost for <u>ALL</u> Schools in <u>EACH</u> School District
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- 6) What is the total cost of education in the State to be funded by a combination of Local, State & Federal taxes?

Combined Costs for <u>ALL</u> Elementary Schools to Achieve State Standards	+	Combined Costs for <u>ALL</u> Jr. & Senior Highs to Achieve State Standards	=	Total Cost for <u>ALL</u> Schools & Districts to Achieve State Standards
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SCHOOL FINANCE BUDGET DEVELOPMENT PROCESS TO ASSURE AN EQUAL EDUCATIONAL OPPORTUNITY FOR EACH K-12 STUDENT IN EACH SCHOOL



SAMPLE SCHOOL FINANCE BUDGET PROCESS

- A) Cost for 25 Students/Class to learn K-6 Math X 10 Classes in "ABC" Elementary =
- B) Cost for 25 Students/Class to learn K-6 Reading X 10 Classes in "ABC" Elementary =
- C) Cost for 25 Students/Class to learn K-6 Writing X 10 Classes in "ABC" Elementary =
- D) Cost for 25 Students/Class to learn K-6 Computer X 5 Classes in "ABC" Elementary =

THEREFORE:

- 1) **A + B + C + D + ETC. = Instructional costs for 80% of students enrolled at "ABC" Elementary School to learn stated, measurable objectives.**
- 2) **E + F + G + H = Instructional costs for 80% of students enrolled at "EFG" Junior High/Middle School to learn stated, measurable objectives.**
- 3) **I + J + K + L = Instructional costs for 80% of students enrolled at "XYZ" Senior High/Vocational Technical School to learn stated, measurable objectives.**
- 4) **Instructional costs X 5% = Maximum Administrative costs allowed to teach all subjects throughout USD "747" School District.**
- 5) **Total Budget for USD "747" School District = Instructional costs for each school to achieve State Competency Standards + District Administrative costs + Transportation, Maintenance, Utility, etc. costs.**
- 6) **Funding mix for USD "747" School District = Redistributed Local Property taxes from throughout the State + State Sales and Income Taxes + Federal funds. Each school will receive the resources required to achieve State competency standards by 80% or more of the students in each building the 1st time they are tested.**
- 7) **The State Board of Education compiles the school building and district level costs from each school district throughout the State. The Legislature uses its own computerized School Finance Model with actual costs, resources and achievement data to redistribute funds from all sources back to individual schools in each school district. Computerized optimization models will be used to minimize duplicated expenses, increase productivity of existing resources and maximize student achievement of the stated, measurable educational objectives.**

KANSAS SCHOOL FINANCE FORMULA DEVELOPMENT
WORKSCOPE
From
EDUCATIONAL MANAGEMENT CONSULTANTS

ITEM	DESCRIPTION
1	Comparative Analysis of Instructional Costs for small, medium and large schools and districts
2	Comparative Analysis of Administrative Costs
3	Comparative Analysis of Transportation Costs
4	Comparative Analysis of Support Services Costs
5	Analysis of Cost savings from School District Consolidation
6	Analysis of Cost savings from Year-Around Instruction
7	Analysis of Cost savings from more effective use of existing K-12 and Higher Education instructional resources.
8	Analysis of Cost savings from Pay-to-Play interschool athletics
9	Meet with Key Legislative, Educational, Community and Parent leaders to seek their input to the new formula development
10	Develop proposed school finance formula based on the cost to provide an equal educational opportunity for each K-12 student.
11	Write and deliver a Final Report of the cost analysis findings, projected cost savings and implementation strategy.
12	Help draft legislation which implements the proposed cost savings
13	Help draft legislation which implements the new finance formula
14	Testify before Legislative Committees, Educational Leaders and Community Groups to share formula assumptions and conclusions

INCREASE EDUCATIONAL PRODUCTIVITY—SAVE \$300M/YEAR

Kansas businesses are strong because their workers and managers are productive. They do not have the luxury of raising taxes when they don't want to make hard decisions. Yet, for years, some educators and legislators have assumed that the only way to improve education is to spend more money. In Kansas, the reality is that \$100 to \$300 million per year can be saved and reinvested into teaching students by increasing productivity and reducing expensive duplication such as:

1. **Consolidate the 303 school districts down to a total of no more than 40 districts with the minimum size being 10,000 FTE students.** This allows much more efficient administration and greatly reduces duplicated costs for under utilized resources like buildings, busses & teachers. It will also broaden the property tax base to help fund remaining districts.
2. **Increasing the productivity of K-12 teachers is essential.** Since 80% or more of the expenditures for education in Kansas goes to staff salaries and benefits, this is the area of greatest economic impact for more cost effective management. Here are some examples.
3. Currently, Jr. High and High School teachers in many districts throughout Kansas spend **1/3rd of each day NOT teaching students.** They have Home Room, Planning Period, and Team Time. This also means that each hour of the school day, at least 1/6th of the classrooms in these buildings are empty with no students being taught in these expensive areas.
4. Furthermore, school starts around 8 AM and the students leave by 3:10 PM. But the teachers do not stay until 5 PM to grade papers and prepare for the next day. Instead, in most cases, they are out of the building by 3:30 PM unless they are paid extra to be a coach or have "hall duty". **Two hours per day, the classrooms and staff are unused.** Why?
5. Most Kansas schools are only open to teach 180 days per year. This is a carry over from the days when farmers needed their children home to help harvest crops. What business could afford to close down 3 months each year. **The classrooms which the tax payers are paying for through bond issues and taxes should be used to educate students 12 months per year.**
6. While enrollment in the Community Colleges and Regents Universities has stayed nearly level for 20 years, the appropriations have sky rocketed along with tuition. Yet, **over 50% of the course sections are taught with fewer than 8 students.** This means that the majority of full time, Postsecondary faculty complete their contractual requirements to teach 12 credit hours, by actually teaching only 30 to 40 students each semester. **This is 1/5th of the teaching load and instructional productivity of K-12 teachers.**
7. By implementing the 20/20 plan which was introduced in the 1991 Session of the Legislature, all Postsecondary institutions would be **required to enroll at least 20 students per course section before another section of the same course can be opened.** **Passing this one bill could save Kansas taxpayers \$100 million per year.**
8. **If you walk into a Postsecondary classroom building after 12 noon, it is silent.** Not only are no classes being taught in expensive buildings which still have to be heated or cooled and construction bonds repaid, but the faculty are also gone. Some researchers are in their laboratories, but many faculty simply go home or leave campus. **Most classrooms are EMPTY 1/2 of each day.** The libraries are also under utilized by students during these afternoon hours. This very expensive and wasteful silence is especially true on Fridays.
9. **So, the fact is, that by increasing the productivity of both K-12 and Postsecondary faculty and facilities plus reducing administrative costs and duplicated services—there are over \$300 million dollars which can be saved EACH YEAR and put back into the General Fund to improve K-12 education and other vital programs. We do not have to "raise taxes" to equalize educational opportunity.**

For more information, contact Dr. Walt Chappell, (316)838-7900 or educationalmanagers@cox.net



Testimony on **School/Building Budget Proposals**
before the
Senate Education Committee

by

Jim Edwards, Governmental Relations Specialist
Kansas Association of School Boards

March 10, 2004

Chairman Umbarger and members of the Committee:

We appreciate the opportunity to appear before you today to express KASB's concerns on the measures that would require individual school building budgets, or allocations.

First, I would remind you that two of the three proposals would expand the currently required budgets that have already been criticized in the past for being too unwieldy, unclear and sometimes perplexing for patrons and board members.

Second, I would remind you that last year, this committee, the Senate as a Whole, the House Education Committee and the House as a Whole passed legislation that would streamline budgets into clear, concise and accurate documents. These documents would mirror a good corporate annual report.

Third, I would remind you that a Legislative Post Audit and a Legislative Educational Planning Committee (LEPC) Task Force both recommended not pursuing building level budgets.

ITEMS ATTACHED

- Comparison of proposals – Interim Building Based Working Group, **SB 512**, Chappell Model
- Excerpt from post audit report
- Excerpt from LEPC Task Force
- Consultant's reply to the interim Building-Based-Budget Workgroup request
- Revised QPA detailing accreditation criteria for quality and performance
- Letter from Olathe school district on projected cost of implementing building-based budgets
- Copy of Budget-at-a-Glance

Once again, we appreciate the opportunity to address the committee and I would answer any questions you might have.

*Senate Education
3-10-04
Attachment 2*

COMPARISONS OF BUDGETING
BY BUILDING/SCHOOL

PROPOSAL/ ITEM	Interim Building-Based Budget Working Group (BBWG)	SB 512	Chappell Model
Concept?	This BBWG initially worked with the concept that each building in a district would develop a building-based budget. This budget could then be compiled with all the other proposals in the district and would be forwarded to the Legislature/Kansas State Board of Education. This could then be used in determining what that district should receive.	SB 512 would create school-based budgets that would be used to allocate dollars provided by the Legislature.	It appears that the Chappell Model uses a formula that is based on the actual learning needs of the students and available resources in each school throughout the state.
Bottom-up Budgeting?	Yes/No	No	Yes
Cost to Provide?	One consultant brought in by the BBWG estimated that the cost would be \$225,000 per district if the full fund accounting package was used. In addition, there would be an annual software support fee of \$30,000 per district.	According to the Division of Budget, the cost to implement SB 512 would be \$4 to \$5 million.	No estimated cost at this time.
Additional Staff Needed?	The consultant brought in by the BBWG also suggested that at the minimum, one additional staff person would be needed in 168 of the state's districts which have an FTE of 200 or more.	The Senate Education Committee received testimony on SB 512 by a school district representative whose district had been asked by the BBWG to use the BBWG model. Further cost estimates are to be coming.	Unknown at this time.
Information in Addition to Existing Info?	Yes	Yes	It appears that this would be all new information.
Reduce Size of Budgets?	No	No	Unknown at this time.

• The new budget format calls for districts to keep track of and report staffing levels and other information by school, but not expenditures by school. One issue raised when this audit was approved was that information currently isn't available within school districts' budgets to compare spending at the school building level. Without that information, there was a concern expenditures between schools couldn't be compared to identify specific areas where costs may be out of line. After studying the issues involved in school district budgeting, we decided not to include expenditure information by school building for the following reasons:

- Salaries and benefits—which represent by far the greatest expenditures in any school—generally are set at the district level. If overall expenditures at a school were significantly out-of-line with other schools, the reason could simply be that the school has more-tenured staff than other schools. Differences that might be of concern would more likely relate to how many staff a school building has compared to others. Such staff-to-student or other relevant ratios aren't dependent on having all costs fully assigned to each school.
- Many programs carried out at the school level actually are managed at the **district** level. These would include special education, transportation, adult education, and often food service.
- Most of the useful comparison measures **aren't** on a cost-per-school building basis. They tend to be more on a “programmatic” basis—for example cost/student for different types of education, cost/meal for food service, cost/mile for transportation, and cost/square foot for operations and maintenance.

- Because districts might have to allocate some costs to schools on some per-unit basis (i.e., allocating maintenance expenditures to schools on a cost-per-square-foot basis), any cost comparisons for those expenditures would be meaningless. That's because the costs allocated per unit would be the same.
- Many variations in costs between schools may not be the result of factors that can be controlled. These include the tenure of staff, the age of the buildings, the number or percent of severely disabled or bilingual students, and the like.

Although we didn't include expenditures for individual schools in our proposed new budget format, districts that have numerous schools and more sophisticated accounting systems still may find this information helpful in the process of preparing their budgets and answering school board members' questions.

- **Task Force Response.** The State Department should continue to promote use of the handbook at its budget workshops. In addition, the handbook and the importance of uniform reporting will be discussed by certified public accountants at their spring meetings and by school business officials at their annual meetings.

F. LCC Charge to the Task Force. Determine whether building level budget data can be incorporated into the school district budget profile information, either completely or partially, in a way that is meaningful but which is not unduly burdensome.

- **Task Force Response.** The Task Force considered carefully the matter of building-based budgeting and received testimony from Senator-Designate Bill Bunten on the topic. The Task Force finds that building-based budgeting has limited merit and that the costs of implementing such a reporting system would outweigh its benefits. In the Task Force's view, site-based budgeting is fraught with technical problems and is of little value even if the technical difficulties could be overcome. Examples include:
 - Much information, such as salaries, which constitute more than 80 percent of school district budgets, is set at the district level, and is meaningless as a building comparison;
 - Many programs, such as food service and transportation, are managed at the district, not the building, level;
 - Some costs, such as maintenance, are allocated on the basis of cost-per-unit and would be the same for each building; and
 - Many variations in costs among schools may be the result of things the schools cannot control, such as the age of buildings or the number of special education students.

Other technical problems involve how to allocate special education costs when expenditures in a given building may involve students and teachers from other schools in the district and even from other districts. The situation is further complicated by the fact that so many special education services are provided by cooperative arrangements.

However, the primary reason the Task Force does not recommend building-based budgeting is that the Task Force questions the inherent value of providing school building information in school budgets. Task Force members agreed that school building information could be useful for local management purposes. Of far greater value for district budgets, in the Task Force's opinion, is programmatic information about how well students are doing and what services need to be provided. In this context, other kinds of building-based information can be meaningful and can help local boards of education identify problem areas in their districts, provide

a basis upon which to allocate resources, and generally enhance the decision-making process. The Task Force considers information such as the number of disadvantaged students, student performance on state assessments, qualifications of teachers (based on the number who have emergency or provisional status), and attendance, graduation, and dropout rates much more meaningful information than, say, the fact that a given building has higher teacher salaries because the teachers have longer teaching experience.

Building-based information the Task Force considers relevant already is being collected in several reports prepared by the State Department of Education. From these reports, information can be obtained about student attendance and enrollment, staff information and salaries of school personnel, graduation and dropout rates, student performance on state assessments, and reports of crime and violence on a building, district, and state total basis. Because people may not know about the information or how to access it, the Task Force recommends that website information about these sources be listed in the district profile so that board members and patrons will know where to look to find pertinent information about each school in the district. (Copies of these documents are attachments to this report.)

Finally, the Task Force observes that local boards of education spend considerable time reviewing information about school district expenditures, often in great detail. The Task Force considers such a review the prerogative of local boards of education, whose charge to manage the school district is derived from the *Kansas Constitution*.

G. LCC Charge to the Task Force. Estimate the costs of implementing the new budget format information.

- **Task Force Response.** The Task Force estimates that building-based budgeting would cost approximately \$5.0 million to implement, with costs likely being less in many districts after the first year. This figure is based on estimates made by individual Task Force members for computer and staffing expenses in their districts. Once the average per-pupil cost for school districts represented by members of the Task Force was determined, that figure was applied state-wide to get the total. Costs for the districts represented by members of the Task Force ranged from \$1,000 for USD 220 (Ashland), which has approximately 150 students, to \$400,000 for USD 259 (Wichita), which has approximately 49,000 students.

OBJECTIVE OF WORKGROUP:

Determine ways to structure the budget document to make it more understandable & allow for meaningful comparisons.

DIFFICULTIES FOR MEANINGFUL COMPARISONS:

How do you plan to account for the varying compositions of buildings?

Grade spans within buildings in FY02:

Senior High <u>Buildings:</u>	Junior High <u>Buildings:</u>	Elementary <u>Buildings:</u>	
7-12	5-6	Pre-K	1-3
8-12	5-8	K	1-5
9-12	6-8	K-1	1-8
10-12	7-8	K-2	2-6
	7-9	K-3	3-5
		K-4	3-6
		K-5	3-8
		K-6	4-5
		K-8	4-6

Current coding structures that schools have available (18 digits):

<u>Fund*</u>	<u>Function*</u>	<u>Object*</u>	<u>Location</u>	<u>Program</u>	<u>Other</u>
XX	XXXX	XXX	XXX	XXX	XXX

* Predefined definitions

Depending on resources that schools have available and information that a particular School Board desires dictates to what extent the above coding structure is utilized. (In short simply if you don't have the horsepower coding doesn't get accomplished in all sub-categories.)

Be judicious in any departure from the pre-defined definition/contents that are recommended in the Kansas Accounting Handbook (rev 2002) published by Kansas State Department of Education. This publication is patterned after the Financial Accounting for Local & State School Systems published by National Center for Education Statistics (NCES). Since NCES statistics have been relied on heavily in previous Legislative Post Audit Reports any departure would make comparing data with other states misleading/worthless.

***Even with uniform definitions and guidelines the data is still affected by coding errors, coding judgment calls and resource limitations that cause the above. Many schools do not have staff with any accounting background that would help reduce some of the above problems.

COSTS TO MIGRATE TO BUILDING BASED BUDGETING:

Is the purpose of Building Based Budgets for legislative purposes or for benefit of local school board management? *Depending on how you answer direction may be dictated.*

Are you interested in a budget module or are you interested in a full fund accounting software package that can handle not only budgetary needs but also vendor payments, encumbrance accounting, payroll functions, personnel functions, school lunch accounting including point of sale system and activity fund accounting?

If it is a budget module only scenario--The cost associated are those related to programming to allow for importing and exporting between the individual school's system and that of the KSDE or Legislative. In the past these have been part of the annual support. Any future costs would be dictated by what the final product/format is.

If you are looking at a full fund accounting package capable of doing all of the above. Prices exceeded \$225,000 for a single installation when I investigated them five years ago. This price was only the cost to acquire and not to maintain nor modify programming to fit a school system. The companies providing the software would charge an annual support fee of \$30,000 which was only basic support. No annual software modifications were included in this fee. In addition at least one programmer would be required on school district staff that would have AS-400 caliber abilities and in all likelihood a minimum of two.

The above costs do not reflect additional support costs associated with additional coding at the building levels to capture data in the manner that is being requested. In either case you still have the need to provide support staffing to identify appropriate coding. In my opinion I would expect that the 35 districts with fte of 200 or less to be affected the least as many are contained in a single building. The remaining 168 districts would all be looking at building level resources to identify appropriate allocation/identification of expenses. In these districts there are approximately 1350 buildings. Let's make the conservative assumption that only one support staff person (total payroll cost \$25,000/ea) at each of the 168 districts. The additional costs would be \$4,200,000. *Total payroll costs include social security, unemployment tax, workers compensation and health insurance.*

My experience with working with the public.

In order for an individual to have difficulty in understanding the current budget form, there has to be a glimmer of interest, not just in what one's neighbor's salary is but a desire to learn about the budget. In my 20 plus years as an auditor of school districts and my time in public service I have been involved with 204 budget and audit reporting cycles. During that time the districts that I have served have received a total of 7 requests for budget and audit reports. Five of those requests were from the general public and two were related to litigation. The five were genuinely interested in certain aspects of the budget of which I sat down with each and explained terminology contained in the budget. The biggest area that I felt was beneficial was explaining what types of revenues and expenses were in each line item in the budget and what the statutory purpose and use of each fund was. {I.e. "What does it mean when I see Student Support Services?"; "What types of expenses are included in that area?"; "What are Other Purchased Services?"}. See *attached sample budget page*.

Negotiated agreements and continuing contract laws limit those that have the fiduciary responsibility to the general public. Due to actions required of school boards and administration in the spring, much of the operational dollars are committed for the next school year prior to the year beginning. It is not like a traditional business, where management can say on December 15th that a building/production line is costing too much so let's close the facility and layoff the staff associated with that location.

"Sometimes you can drill down to the acorns in the forest and you lose sight of the forest. (You have ended up with a handful of acorns and don't know what to do with them!)"

Proposed Framework for Revised QPA

Accreditation Process

Beginning no later than 2005-2006 all schools will be accredited based on meeting the quality and performance criteria noted below. Accreditation status will be determined every year by KSDE.

Accreditation Criteria: Quality Indicators

Each school will be assigned an accreditation status based upon the extent to which it has met the following quality criteria:

- A school improvement plan that may be for a period of from two to five years and that includes a results-based staff development plan;
- A technical assistance team that is external to the school;
- Locally determined assessments that are aligned with the state standards;
- Formal training for teachers regarding the state curriculum standards;
- 100% of the teachers assigned to teach in those areas assessed by the state or described as core academic subjects by the U.S. Department of Education, and 95% or more of all other faculty, fully certified for the positions they hold;
- Local graduation requirements that include at least those requirements imposed by the state board;
- Curriculum that allows each student to meet the Regent's Qualified Admissions requirements and the State Scholarship program;
- Programs to support student learning and growth at both the elementary and secondary levels including the following:
 - Computer literacy
 - Counseling services
 - Fine arts
 - Language arts
 - Library services
 - Mathematics
 - Physical education, which shall include health and instruction about human sexuality and AIDs
 - Science
 - Services for students with special learning needs
 - History and government
- Programs to support student learning and growth at the secondary level, including the following:
 - Business
 - Family and consumer science
 - Foreign language
 - Industrial and technical education
- Local policies ensuring compliance with other accreditation regulations and state education laws including requirements for substitutes and emergency substitutes, student credit, records retention, interscholastic athletics, and athletic practice, and if an elementary school, enrollment of 10 or more students on September 20.

Accreditation Criteria: Performance

The performance criteria used in the accreditation process will include the following:

- Meet the percentage prescribed by the State Board of students performing at or above the proficient level

on state assessments

- An attendance rate equal to or greater than that prescribed by the State Board (e.g., 90% or higher or an increase from the previous year)
- For high schools, a graduation rate equal to or greater than that prescribed by the State Board (e.g., 75% or higher or an increase from the previous year)
- A student participation rate on state assessments at 95% or higher

Levels of Accreditation

Four levels of accreditation status are possible based upon meeting or not meeting the quality and performance criteria, to include the following:

- *Accredited*: A school meets the minimum performance and quality criteria established by the State Board
- *Accredited on Improvement*: A school for two consecutive years, does not meet one or more of the performance criteria for any subgroup or all students assessed or fails to meet three or more of the quality criteria
- *Conditionally Accredited*: A school for three consecutive years, does not meet the prescribed percentage of all students assessed who perform at the proficient level or above or fails to meet four or more of the quality criteria
- *Not Accredited*: A school that for five consecutive years, does not meet the prescribed percentage of all students assessed who perform at the proficient level or above or fails to meet four or more of the quality criteria

Sanctions that apply to all schools
 Accredited on improvement or conditionally accredited schools will:

- Be assigned a technical assistance team by the state
- Develop a specific plan to address deficiencies
- Abide by federal sanctions that may apply

Abide by other actions as may be determined by the state board

State Assessments

	Assessments 2000-2005	Assessments in 2005-2006
Reading Diagnostic	2 nd grade annually	2 nd grade annually
Reading	5 th , 8 th , 11 th annually	Grades 3-8, one high school, annually
Writing	5 th , 8 th , 11 th biennially	5 th , 8 th , 11 th biennially
Mathematics	4 th , 7 th , 10 th annually	Grades 3-8, one high school, annually
Science	4 th , 7 th , 10 th biennially	4 th , 7 th , 10 th annually
Social Studies	6 th , 8 th , 11 th biennially	6 th , 8 th , 11 th biennially

February 24, 2004

Senator Dwayne Umbarger
State Capitol, Room 401-S
Topeka, KS 66612

Re: Senate Bill 512

Dear Senator Umbarger:

We are writing to express our strong opposition to SB512. We believe this law is unnecessary and would be very costly for districts to implement. It should be noted that we currently have a budget for the district, a Budget Profile document, and a Budget at a Glance document. This bill now proposes building level budgets.

We have 28 elementary schools, seven junior high schools, four high schools, and several special purpose buildings. Additionally, we are opening two elementary schools and another junior high school next school year. It will take huge amounts of time and paperwork to comply with this law. The last thing we need is more unfunded mandates especially as districts struggle to implement and pay the costs associated with the No Child Left Behind law.

Last summer we heard that the cost of implementation and maintenance of this law could cost millions of dollars on a statewide basis. We have estimated the start-up cost in our district at \$43,500 and the ongoing cost to be \$95,000 per year. These dollars would be better spent on teachers rather than on unnecessary paperwork especially in light of the fact that we have had to raise class sizes due to inadequate funding.

There does not appear to be a fiscal note on this bill. We would suggest that the cost of implementing SB512 be determined prior to taking action on it. Further, it is our understanding that the School Based Budget Working group has not submitted a final report yet.

Olathe School District
February 24, 2004
Page 2

When all districts are struggling to raise achievement levels with reduced base budget per pupil dollars, we see no need to spend already limited dollars to develop and implement unnecessary building based budgets. Our priority should be money for instruction and not building based budgets.

We urge the Senate Education Committee to not support SB512.

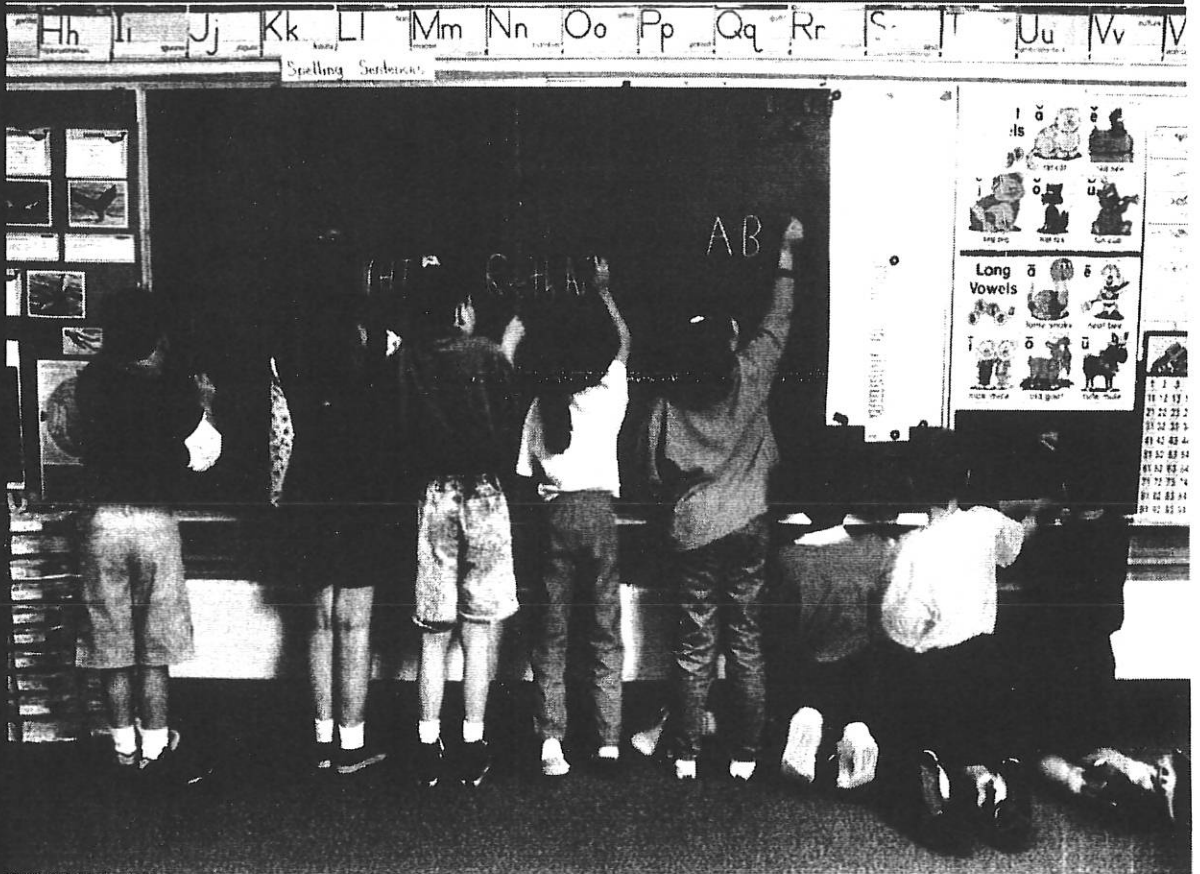
Sincerely,

Gary George, Ed.D.
Assistant Superintendent of Schools
Management Services

GG:pr

2003 - 2004

Budget at a Glance



El Dorado USD 490

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Summary of Total Expenditures.....	1
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**Summary of Total Expenditures By Function
(All Funds)**

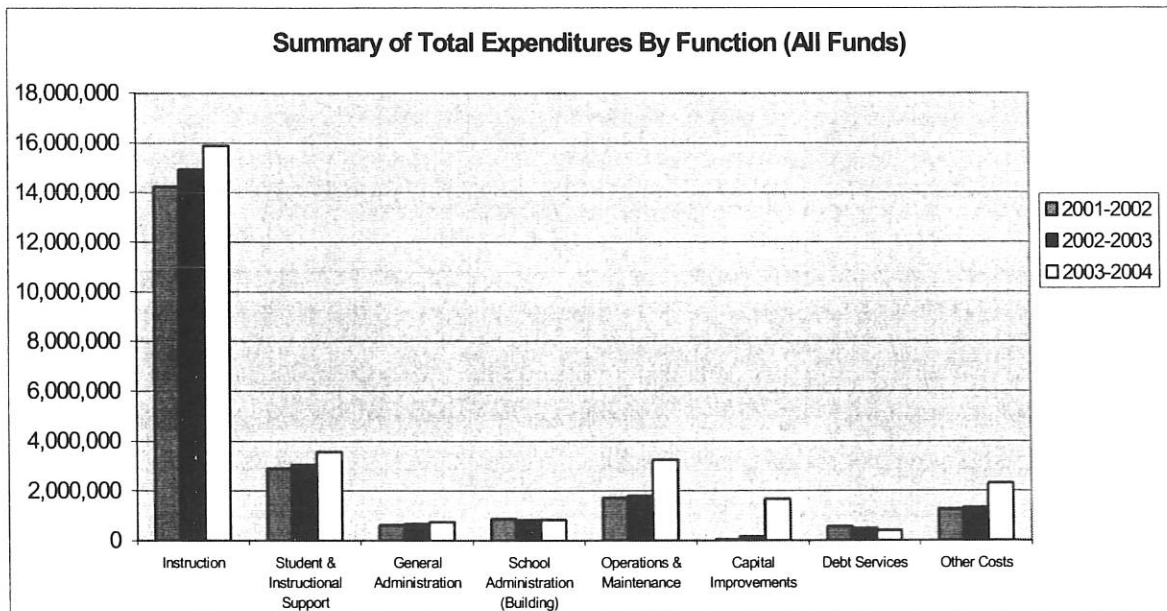
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	14,236,523	64%	14,924,731	64%	5%	15,865,992	55%	6%
Student & Instructional Support	2,892,534	13%	3,033,306	13%	5%	3,554,787	12%	17%
General Administration	624,196	3%	659,024	3%	6%	745,659	3%	13%
School Administration (Building)	878,218	4%	824,515	4%	-6%	826,842	3%	0%
Operations & Maintenance	1,714,916	8%	1,791,545	8%	4%	3,230,506	11%	80%
Capital Improvements	46,498	0%	160,994	1%	246%	1,666,879	6%	935%
Debt Services	556,865	3%	482,286	2%	-13%	408,838	1%	-15%
Other Costs	1,264,472	6%	1,315,858	6%	4%	2,304,051	8%	75%
Total Expenditures	22,214,222	100%	23,192,259	100%	4%	28,603,554	100%	23%

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.

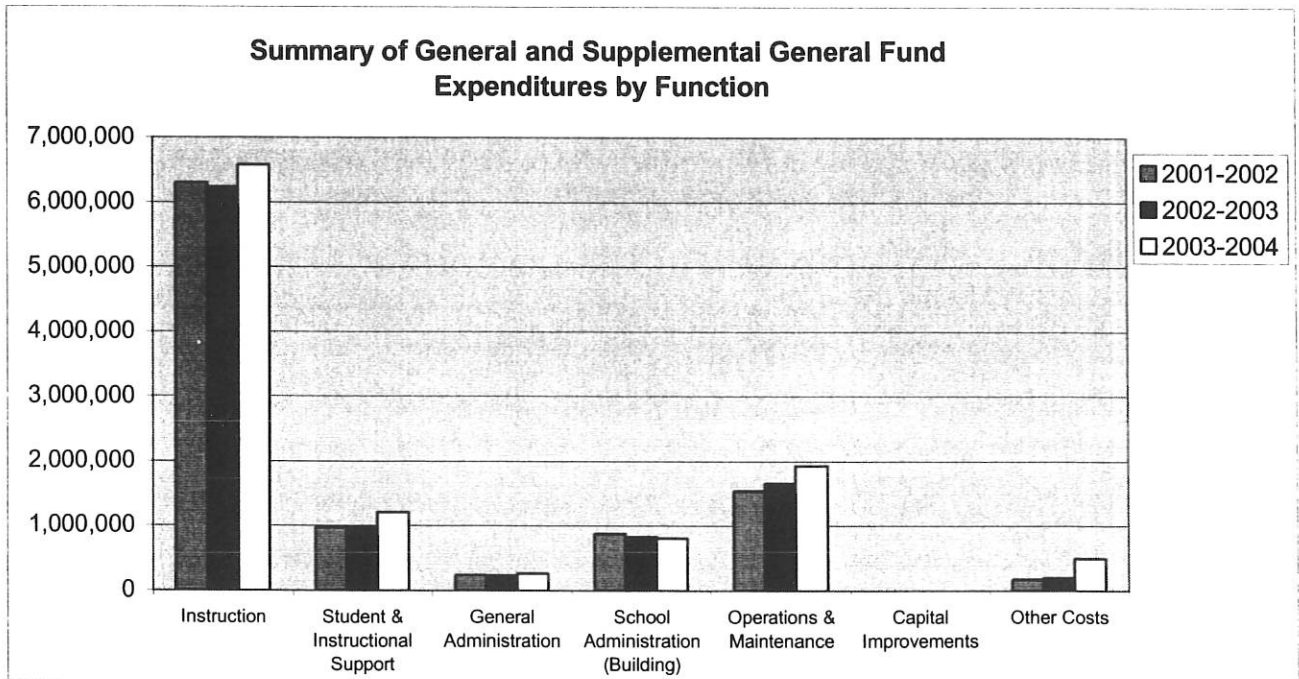
Further definition of what goes into each category:

- | | |
|---|---|
| Instruction - 1000 | Operations & Maintenance - 2600 |
| Student & Instructional Support - 2100 & 2200 | Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere |
| General Administration - 2300 | Capital Improvements - 4000 |
| School Administration (Building) - 2400 | Debt Services - 5100 Transfers - 5200 |



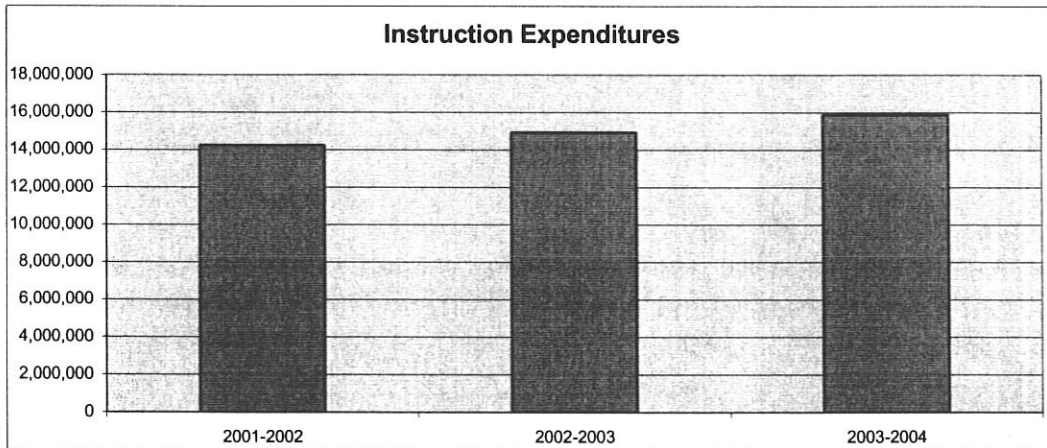
**Summary of General and Supplemental General Fund
Expenditures by Function**

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,296,478	62%	6,231,720	62%	-1%	6,571,155	58%	5%
Student & Instructional Support	972,412	10%	982,642	10%	1%	1,203,424	11%	22%
General Administration	236,374	2%	227,019	2%	-4%	260,188	2%	15%
School Administration (Building)	873,350	9%	824,515	8%	-6%	801,842	7%	-3%
Operations & Maintenance	1,538,477	15%	1,651,456	16%	7%	1,925,737	17%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	178,929	2%	194,464	2%	9%	497,995	4%	156%
Total Expenditures	10,096,020	100%	10,111,816	100%	0%	11,260,341	100%	11%
Amount per Pupil	\$4,806		\$4,754		-1%	\$5,277		11%



Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	5,708,198	5,702,590	0%	5,840,708	2%
Federal Funds	304,940	590,230	94%	504,869	-14%
Supplemental General	588,280	529,130	-10%	730,447	38%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	122,603	47,804	-61%	190,000	297%
Driver Education	15,431	17,057	11%	18,105	6%
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	29,820	23,380	-22%	30,797	32%
Special Education	0	0	0%	0	0%
Technology Education	100,148	94,957	-5%		
Transportation	0	0	0%		
Vocational Education	287,952	305,093	6%	330,823	8%
Gifts/Grants	76,020	55,153	-27%	70,500	28%
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	0	0%		
Text Book & Student Material	21,871	58,646	168%		
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	7,255,263	7,424,040	2%	7,716,249	4%
Enrollment (FTE)*	2,100.6	2,127.2	1%	2,133.7	0%
Amount per Pupil	3,454	3,490	1%	3,616	4%
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	6,981,260	7,500,691	7%	8,149,743	9%
TOTAL	14,236,523	14,924,731	5%	15,865,992	6%



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.

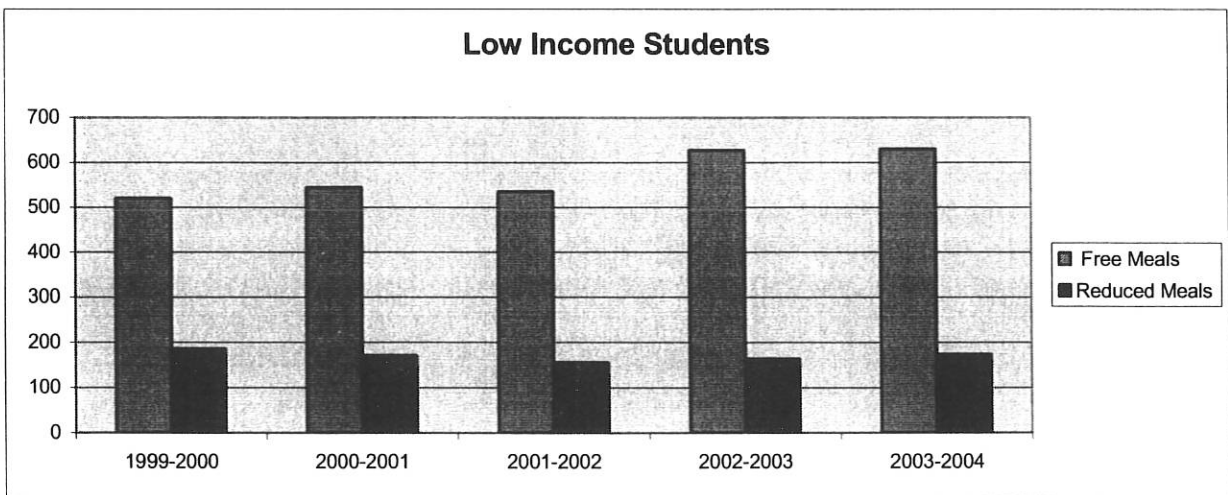
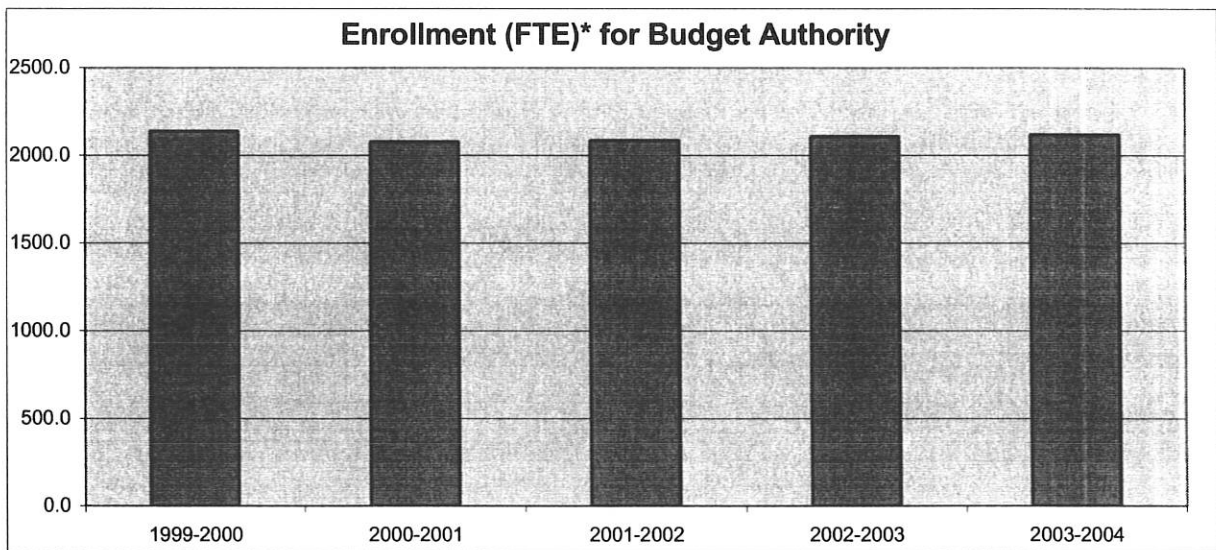
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2003-04

Fund	2003-04	July 1, 2003 Cash Balance	Estimated Sources of Revenue--2003-04				
	Amount Budgeted		State	Federal	Interest	Local	Other
General	10,462,163	6,012	8,731,940	0		0	1,724,211
Supplemental General	2,615,541	54,601	1,123,113				1,437,827
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	2,201,879	1,449,639		0	75,000	0	677,240
Driver Training	33,105	24,418	9,000		0	0	8,000
Extraordinary School Program	0	0			0	0	0
Food Service	1,098,440	52,471	15,120	437,211	0	10,000	583,638
Professional Development	75,894	60,894	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	43,400	20,000		0	0	20,000	3,400
Special Education	1,713,724	272,184	0	0	0	1,441,540	0
Vocational Education	330,823			0	0	330,823	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	110,970	35,970					75,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	408,838	282,177	53,145		0		453,818
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	11903533	1,189,456	5,250	2,509,937	0	1,111,540	7,087,350
Federal Funds	534,147	45,533	xxxxxxxxxxx	575,614	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	31,532,457	3,493,355	9,937,568	3,522,762	75,000	2,928,903	12,050,484
Less Transfers	2,928,903						
TOTAL Budget Expenditures	<u>\$28,603,554</u>						

Other Information

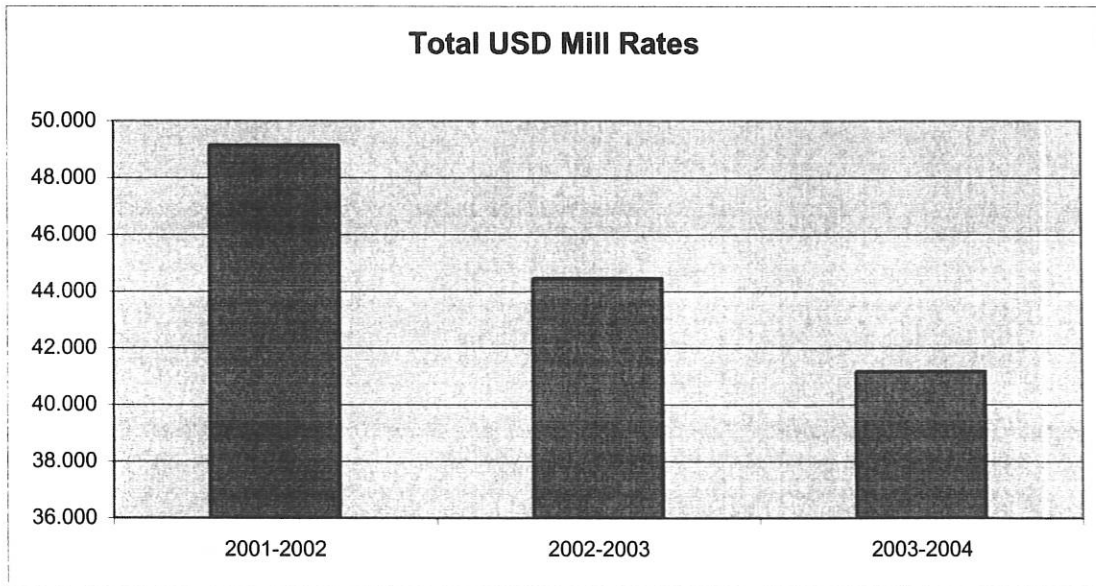
	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	2,136.5	2,076.8	-3%	2,085.6	0%	2,106.7	1%	2,118.7	1%
Number of Students - Free Meals	520	545	5%	535	-2%	627	17%	630	0%
Number of Students - Reduced Meals	186	171	-8%	156	-9%	164	5%	174	6%



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

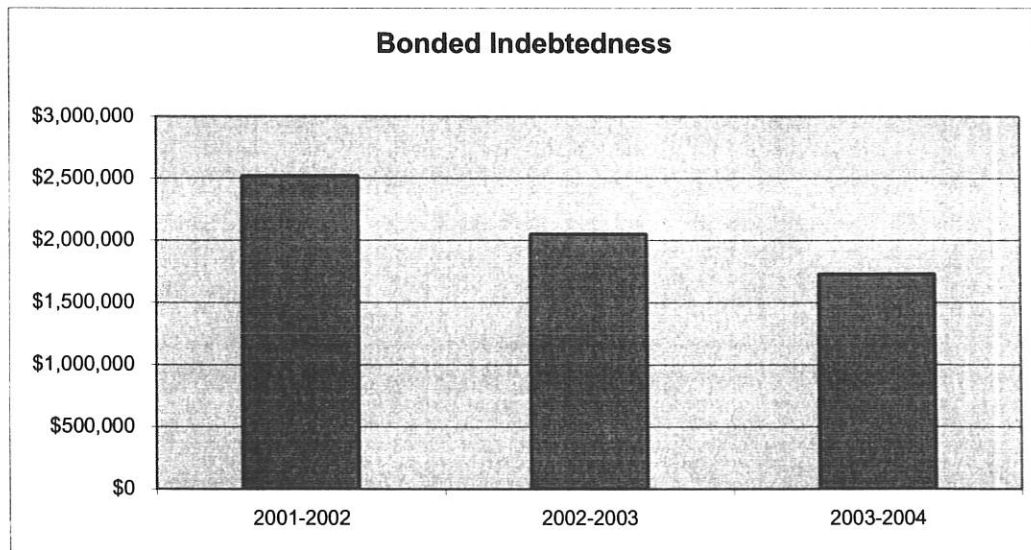
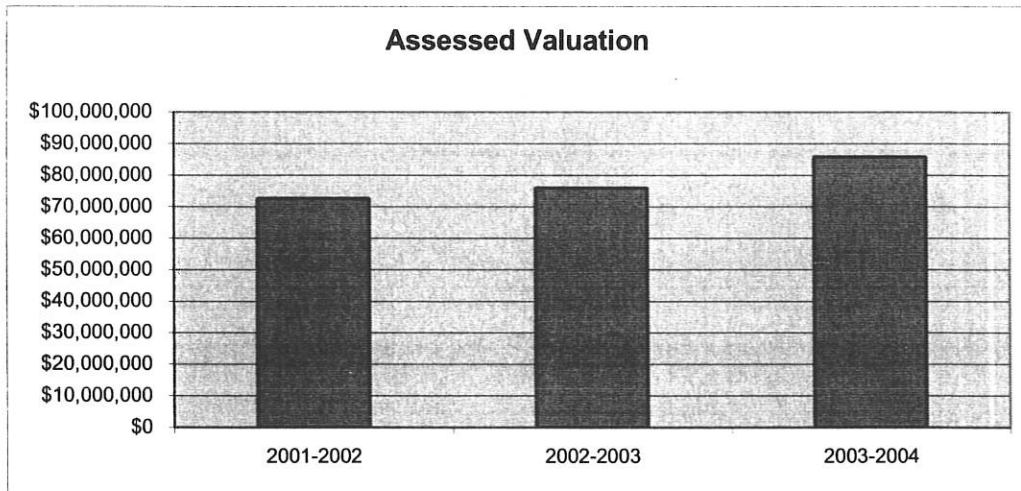
**Miscellaneous Information
Mill Rates by Fund**

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	20.271	15.157	12.207
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	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	4.862	4.292	3.966
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	49.133	44.449	41.173
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	\$72,460,952	\$75,922,008	\$85,775,416
Bonded Indebtedness	2,520,454	2,051,449	1,728,674



USD# 490
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	19.0	978,357	51,492	18.0	953,100	52,950
Teachers (Full Time)	227.0	9,096,080	40,071	227.0	9,296,194	40,952
Other Certified (Licensed) Personnel	43.0	2,057,683	47,853	43.0	2,102,952	48,906
Classified Personnel	259.0	4,120,082	15,908	258.0	4,118,055	15,961
Substitutes/Temporary Help	XXXXX	207,982	XXXXXXXXXXXX	XXXXXX		XXXXXXXXXXXX

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

BUILDING-BASED BUDGET

PILOT PROJECT

SEAMAN USD 345

The following pages contain the results of a Building-Based Pilot Project authorized by the Seaman USD 345 Board of Education at the request of the Senate Education Building-Based Budget Sub-Committee, chaired by Senator Bill Buntun.

This study examined the six funds and six function groups within the funds. In order to present a concise comparison, the funds were combined into three groups:

- Group 1 General and Local Option Budget Funds
- Group 2 Federal Funds
- Group 3 Bilingual, Vocational, and Professional Development Funds

The expenses for each group of funds were combined in each of six function groups:

- Function 1000 Instruction Expenses
- Function 1100 Student Activities Expenses
- Function 2100 Student Support Expenses
- Function 2200 Instructional Staff Support Expenses
- Function 2400 School Building Administration
- Function 2600 Operations & Maintenance Expenses

In the information that follows, there is a summary page of the entire district (pages 3 & 4), District Totals pages for all six functions (pages 5 through 17), and sample school pages for Seaman High School (pages 19 through 33).

On the surface, the information looks as if it could be used to compare the efficiencies of schools in the 40 or so districts in Kansas with more than two or three school buildings. However, when examined closely, the summary information on the following pages show that the differences in expenditures per student are directly related to the salaries paid at each building. The salaries of teachers are determined by level of education and experience, while the salaries of other employees are determined by initial experience and length of time on the job.

Given the cost of implementing this system not only in the Seaman District, but also state-wide, I cannot recommend that it be considered as a cost-saving measure for our school districts. It gives some interesting information, but it does not give any useful way of reducing costs, other than hiring less experienced and/or less educated teachers and staff.

Respectfully submitted by,

Robert O. Balsters II, Ed.D., RSBA
Deputy Superintendent of Business
Seaman USD 345

Senate Education
3-10-04
Attachment 3

**Summary Information
All Schools
USD 345**

	<u>Totals</u>	<u>Seaman High</u>	<u>Loigan Jr. High</u>	<u>Northern Hills J.H.</u>	<u>East Indianola Elem.</u>	<u>Elmont Elementary</u>				
Students										
Non Special Ed	3,113.7	735.2	359.0	418.0	199.5	153.3				
Special Education	145.8	34.8	23.0	22.0	2.5	14.7				
Total Students	3,259.5	770.0	382.0	440.0	202.0	168.0				
Staff										
Teachers (Certified)	218.2	59.2	26.2	28.8	14.5	11.0				
Teachers Aides	36.5	5.0	3.0	3.0	8.0	2.0				
Special Ed Teachers	50.0	7.0	7.0	5.0	3.0	5.0				
Special Ed Paraprofessionals	70.0	9.0	9.0	8.0	5.0	6.0				
All other Certified Staff	43.0	7.0	7.0	6.0	3.5	2.5				
All other Classified Staff	77.5	12.0	12.0	11.0	7.5	4.5				
Total Staff	495.2	99.2	64.2	61.8	41.5	31.0				
Pupil-Teacher Ratio (Non-Spec Ed/Certified Teachers)	14.3	12.4	13.7	14.5	13.8	13.9				
Square footage of building.	585,210.0	169,460	84,580	80,846	33,271.0	34,638.0				
Building Budget										
	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted
General & LOB	328.87	\$13,997,681	74.92	\$3,374,892	41.04	\$1,881,204	39.4	\$1,815,446	23.15	\$1,054,857
Federal Funds	15.91	\$375,478	0.12	\$4,519	2	\$54,183	0.54	\$5,845	6	\$114,736
Other Funds	6	\$251,755	6	\$251,755	0	\$0	0	\$0	0	\$0
Total Funds	350.78	\$14,624,914	81.04	\$3,631,166	43.04	\$1,935,387	39.94	\$1,821,291	29.15	\$1,169,593
Cost per Square Foot	\$24.99		\$21.43		\$22.88		\$22.53		\$35.15	
Cost per Non-Spec Ed Pupil	\$4,697		\$4,939		\$5,391		\$4,357		\$5,863	

**Summary Information
All Schools
USD 345**

	<u>Indian Creek Elem.</u>	<u>Lyman Elementary</u>	<u>North Fairview Elem.</u>	<u>Pleasant Hill Elem.</u>	<u>Rochester Elementary</u>	<u>West Indianola Elem.</u>						
Students												
Non Special Ed	159.6	137.9	166.9	278.4	285.1	220.8						
Special Education	7.4	4.1	23.6	3.1	4.4	6.2						
Total Students	167.0	142.0	190.5	281.5	289.5	227.0						
Staff												
Teachers (Certified)	9.0	9.0	11.5	17.0	17.0	15.0						
Teachers Aides	4.0	2.5	2.0	2.0	3.0	2.0						
Special Ed Teachers	4.0	3.0	8.0	2.0	3.0	3.0						
Special Ed Paraprofessionals	5.0	3.0	13.0	2.0	4.0	6.0						
All other Certified Staff	2.5	3.5	3.5	2.5	2.5	2.5						
All other Classified Staff	4.5	6.0	4.5	4.5	6.5	4.5						
Total Staff	29.0	27.0	42.5	30.0	36.0	33.0						
Pupil-Teacher Ratio (Non-Spec Ed/Certified Teachers)	17.7	15.3	15.3	16.4	16.8	14.7						
Square footage of building.	27,980	25,785	25,785	34,990	33,941	33,934						
Building Budget												
	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted	FTE 2003-04	Amount Budgeted		
General & LOB	19.42	\$724,900	20.6	\$708,965	16.51	\$635,792	26.43	\$1,083,070	25.2	\$942,959	22.7	\$981,810
Federal Funds	1	\$2,993	2.5	\$83,994	2.42	\$74,047	0	\$0	1	\$30,922	0	\$0
Other Funds	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Total Funds	20.42	\$727,893	23.1	\$792,959	18.93	\$709,839	26.43	\$1,083,070	26.2	\$973,881	22.7	\$981,810
Cost per Square Foot	\$26.01		\$30.75		\$27.53		\$30.95		\$28.69		\$28.93	
Cost per Non-Spec Ed Pupil	\$4,561		\$5,750		\$4,253		\$3,890		\$3,416		\$4,447	

1000 Instruction

Totals

						FTE	2003-04 Budget
*100 Salaries							
00	1000	300	111	00	Cert. Salaries - Teachers		
General & LOB						205.8	7,185,390
Federal Funds						8.6	247,681
All Other Funds						6.0	229,208
00	1000	300	112	00	Activities (Supp. Contract) (1)		
General & LOB						0.0	274,078
Federal Funds						0.0	0
All Other Funds						0.0	0
00	1000	300	112	00	Extra Duty (2)		
General & LOB						0.0	0
Federal Funds						0.0	0
All Other Funds						0.0	0
00	1000	300	112	00	Certified Substitute Salaries		
General & LOB						0.0	0
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Certified Teacher Salaries						220.4	7,936,357
00	1000	300	121	00	Teacher Aides Salaries		
General & LOB						21.9	253,360
Federal Funds						7.3	79,647
All Other Funds						0.0	0
Total Teacher Aides Salaries						29.2	333,007
* 200 Fringe Benefits							
Fringe Benefits							
General & LOB						0.0	905,385
Federal Funds						0.0	48,150
All Other Funds						0.0	22,547
Total Fringe Benefits						0.0	976,082
*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)							
00	1000	300	322	00	Instructional Services	0.0	0
*400 Purchased Property (Contracted Maintenance Svc)							
00	1000	300	431	00	Audio Visual Services	0.0	0
00	1000	300	432	00	Computer Services	0.0	0
00	1000	300	439	00	Other Equipment Services	0.0	0
00	1000	300	442	00	Equip & Vehicle Services	0.0	0
00	1000	300	443	00	Film/Video Services	0.0	0
00	1000	300	444	00	Software Services	0.0	0
00	1000	300	449	00	Other Rental or Lease Services	0.0	0
Total Purchased Property						0.0	0
*500 Other Purchased Services (Other Contracted Services)						0.0	0
00	1000	300	531	00	Postage Services	0.0	0
00	1000	300	532	00	Telephone/or Telegraph Svc	0.0	0
00	1000	300	539	00	Other Communication Svc	0.0	0
00	1000	300	551	00	directories	0.0	0

1000 Instruction

Totals

						FTE	2003-04 Budget
*500 Other Purchased Services - Cont'd							
00	1000	300	552	00	Handbooks	0.0	0
00	1000	300	559	00	Otrher Printing and Binding	0.0	0
00	1000	300	561	00	To Other LEA's in State	0.0	0
00	1000	300	564	00	LEA Pmts to COOP's/Interloc	0.0	0
00	1000	300	569	00	Other Tuitions	0.0	0
00	1000	300	581	00	Travel	0.0	0
Total Purchased Services						0.0	0
*600 Supplies/Materials							
00	1000	300	610	00	General Supplies & Materials	0.0	216,346
00	1000	300	644	00	Textbooks	0.0	73,447
00	1000	300	645	00	Workbooks	0.0	0
00	1000	300	646	00	Binding and Repair	0.0	0
00	1000	300	649	00	Other	0.0	0
Total Supplies/Materials						0.0	289,793
*700 Property-Equipment							
00	1000	300	720	00	Equipment	0.0	0
00	1000	300	720	01	Agriculture	0.0	0
00	1000	300	720	02	Alternative Education	0.0	0
00	1000	300	720	03	Art	0.0	0
00	1000	300	720	04	Business Education	0.0	0
00	1000	300	720	05	Computer Science	0.0	0
00	1000	300	720	06	Drivers Education	0.0	0
00	1000	300	720	07	English	0.0	0
00	1000	300	720	08	Fine Arts (Debate, Forensics)	0.0	0
00	1000	300	720	09	Foreign Language	0.0	0
00	1000	300	720	10	Home Economics	0.0	0
00	1000	300	720	11	Health Education	0.0	0
00	1000	300	720	12	History	0.0	0
00	1000	300	720	13	Industrial Arts	0.0	0
00	1000	300	720	14	Instrumental Music	0.0	0
00	1000	300	720	15	Mathematics	0.0	0
00	1000	300	720	16	Physical Education	0.0	0
00	1000	300	720	17	Science	0.0	0
00	1000	300	720	18	Social Studies	0.0	0
00	1000	300	720	19	Vocal Music	0.0	0
00	1000	300	720	20	Other	0.0	0
Total Property/Equipment						0.0	0
*800 Other Objects (Other Goods & Services)							
Total Other Objects						0.0	0
All Objects 100-800 Total School Instruction						249.6	9,535,239

1100 Student Activities

Totals

						FTE	2003-04 Budget
00	1100	300	442	31	Music	0.0	0
00	1100	300	442	32	Debate	0.0	0
00	1100	300	442	33	Forensics	0.0	0
00	1100	300	442	34	Other	0.0	0
00	1100	300	449	00	Other Rentals/Lease	0.0	0
00	1100	300	449	30	Athletics	0.0	0
00	1100	300	449	31	Music	0.0	0
00	1100	300	449	32	Debate	0.0	0
00	1100	300	449	33	Forensics	0.0	0
00	1100	300	449	34	Other	0.0	0
Total Purchased Property						0.0	0
<hr/>							
*500 Other Purchased Services (Other Contracted Services)							
<hr/>							
00	1100	300	530	00	Communications Services		
00	1100	300	530	30	Athletics	0.0	0
00	1100	300	530	31	Music	0.0	0
00	1100	300	530	32	Debate	0.0	0
00	1100	300	530	33	Forensics	0.0	0
00	1100	300	530	34	Other	0.0	0
00	1100	300	580	00	Staff Travel	0.0	0
00	1100	300	580	30	Athletics	0.0	0
00	1100	300	580	31	Music	0.0	0
00	1100	300	580	32	Debate	0.0	0
00	1100	300	580	33	Forensics	0.0	0
00	1100	300	580	34	Other	0.0	0
Total Other Purchased Services						0.0	0
<hr/>							
*600 Supplies/Materials							
<hr/>							
00	1100	300	610	00	General Supplies & Materials	0.0	0
00	1100	300	610	30	Athletics	0.0	36,500
00	1100	300	610	31	Music	0.0	11,500
00	1100	300	610	32	Debate	0.0	0
00	1100	300	610	33	Forensics	0.0	7,500
00	1100	300	610	34	Other	0.0	40,000
00	1100	300	640	00	Books & Periodicals	0.0	0
00	1100	300	640	30	Athletics	0.0	0
00	1100	300	640	31	Music	0.0	0
00	1100	300	640	32	Debate	0.0	0
00	1100	300	640	33	Forensics	0.0	0
00	1100	300	640	34	Other	0.0	0
00	1100	300	650	00	Audio Visual/Inst. Software	0.0	0
00	1100	300	650	30	Athletics	0.0	0
00	1100	300	650	31	Music	0.0	0

1100 Student Activities

Totals

						FTE	2003-04 Budget
00	1100	300	650	32	Debate	0.0	0
00	1100	300	650	33	Forensics	0.0	0
00	1100	300	650	34	Other	0.0	0
Total Supplies/Materials						0.0	95,500
*700 Property-Equipment							
00	1100	300	730	00	Equipment	0.0	0
00	1100	300	730	30	Athletics	0.0	0
00	1100	300	730	31	Music	0.0	0
00	1100	300	730	32	Debate	0.0	0
00	1100	300	730	33	Forensics	0.0	0
00	1100	300	730	34	Other	0.0	0
Total Property/Equipment						0.0	0
*800 Other Objects						0.0	0
(Other Goods & Services)							
All Objects 100-800						0.0	95,500
Total Student Activities							

2100 Student Support

Totals

						FTE	2003-04 Budget
*100 Salaries							
00	2100	300	110	00	Regular Certified Salaries		
00	2100	300	111	00	Counselors		
					General & LOB	5.6	240,739
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2100	300	112	00	Social Workers		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2100	300	116	00	Nurses		
					General & LOB	4.4	108,926
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2100	300	117	00	Other		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2100	300	113	00	Activities (Supp. Contracts)(1)		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2100	300	114	00	Extra Duty (2)		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2100	300	115	00	Cert. Sub Salaries	0.0	0
					Total Certified Teacher Salaries	10.0	349,665
00	2100	300	121	00	Non-Certified Salaries		
					Teacher Aides Salaries		
					General & LOB	5.3	62,667
					Federal Funds	0.0	0
					All Other Funds	0.0	0
					Total Teacher Aides Salaries	5.3	62,667
					Total Salaries	15.3	412,332
* 200					Fringe Benefits		
					Fringe Benefits		
					General & LOB	0.0	43,391
					Federal Funds	0.0	0
					All Other Funds	0.0	0
					Total Fringe Benefits	0.0	43,391
*300					Purchased Prof/Tech Svcs (Contracted Professional Svc.)		
00	2100	300	322	00	Instructional Services	0.0	0
*400					Purchased Property Total (Contracted Maintenance Svc)	0.0	0
*500					Other Purchased Services Total (Other Contracted Services)	0.0	3,498

100 Student Support

Totals

						FTE	2003-04 Budget
*600 Supplies/Materials				Total Supplies/Materials		0.0	5,005
*700 Property-Equipment							
00	2100	300	733	00	Furniture and Fixtures	0.0	0
00	2100	300	736	01	Camcorders & Related Equipment	0.0	0
00	2100	300	739	02	Other Equipment	0.0	0
Total Property/Equipment						0.0	0
*800 Other Objects (Other Goods & Services)							
00	2100	300	810	02	Dues and Fees	0.0	0
Total Other Objects						0.0	0
All Objects 100-800						15.3	464,226

Instructional Staff Support

Totals

						FTE	2003-04 Budget
*100 Salaries							
00	2200	300	110	00	Regular Certified Salaries		
00	2200	300	111	00	Librarians		
					General & LOB	7.0	289,173
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2200	300	112	00	Audio Visual		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2200	300	115	00	Computer Tech		
					General & LOB	6.5	222,616
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2200	300	116	00	Curriculum Director		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2200	300	117	00	Other		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2200	300	113	00	Activities (Supp. Contracts)(1)		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
00	2200	300	114	00	Extra Duty (2)		
					General & LOB	0.0	0
					Federal Funds	0.0	0
					All Other Funds	0.0	0
					Total Certified Salaries	13.5	511,789
00	2200	300	120	00	Regular Non-Certified Salaries		
00	2200	300	121	00	Paraprofessionals/Aides		
					General & LOB	13.8	205,458
					Federal Funds	0.0	0
					All Other Funds	0.0	0
					Total Non-Certified Salaries	13.8	205,458
					Total Salaries	27.3	717,247
					* 200 Fringe Benefits		
					Fringe Benefits		
					General & LOB	0.0	72,081
					Federal Funds	0.0	0
					All Other Funds	0.0	0
					Total Fringe Benefits	0.0	72,081
					*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)		
00	2200	300	322	00	Professional Education Services	0.0	0
00	2200	300	322	00	Instructional Services	0.0	12,001
					Total Purch. Prof/Tech Svc	0.0	12,001

2200 Instructional Staff Support

Totals

						FTE	2003-04 Budget
*400 Purchased Property						0.0	0
Total (Contracted Maintenance Svc)							
*500 Other Purchased Services							
(Other Contracted Services)							
00	2200	300	560	00	Staff Travel	0.0	20,504
00	2200	300	561	00	In-District Travel	0.0	0
00	2200	300	562	00	Our-of-District Travel	0.0	0
Total Other Purchased Services						0.0	20,504
*600 Supplies/Materials						0.0	116,366
Total Supplies/Materials							
*700 Property-Equipment							
00	2200	300	733	00	Furniture and Fixtures	0.0	0
00	2200	300	736	00	Camcorders & Related Equipment	0.0	0
00	2200	300	739	00	Other Equipment	0.0	0
Total Property/Equipment						0.0	0
*800 Other Objects							
(Other Goods & Services)							
00	2200	300	810	02	Dues and Fees	0.0	0
Total Other Objects						0.0	0
All Objects 100-800						27.3	938,199
Total Instructional Staff Support							

2400 School Administration

Totals

						FTE	2003-04 Budget
*100 Salaries							
00	2400	300	110	00	Certified Salaries		
00	2400	300	111	00	Salaries - Principal		
General & LOB						11.0	684,550
Federal Funds						0.0	0
All Other Funds						0.0	0
00	2400	300	112	00	Assistant Principals		
General & LOB						5.0	289,581
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Certified Salaries						16.0	974,131
00	2400	300	120	00	Reg. Non-Cert. Salaries		
00	2400	300	121	00	Secretarial/Clerical		
General & LOB						17.2	325,377
Federal Funds						0.0	0
All Other Funds						0.0	0
00	2400	300	126	00	Overtime Salaries		
General & LOB						0.0	0
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Non-Certified Salaries						17.2	325,377
Total Salaries						33.2	1,299,508
* 200 Fringe Benefits							
Fringe Benefits							
General & LOB						0.0	136,614
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Fringe Benefits						0.0	136,614
*500 Other Purchased Services							
Total (Other Contracted)						0.0	23,800
*600 Supplies/Materials							
Total Supplies/Materials						0.0	220,550
*700 Property-Equipment							
00	2400	300	733	00	Furniture and Fixtures	0.0	0
00	2400	300	739	00	Other Equipment	0.0	0
Total Property/Equipment						0.0	0
*800 Other Objects							
(Other Goods & Services)							
00	2400	300	810	00	Dues and Fees	0.0	0
Total Other Objects						0.0	0
All Objects 100-800						33.2	1,680,472
Total School Administration						33.2	1,680,472

Operations and Maintenance

Totals

						FTE	2003-04 Budget
*100 Salaries							
00	2600	300	120	00	Regular Non-Certified Salaries	0.0	0
00	2600	300	121	00	Custodial	23.1	559,479
00	2600	300	122	00	Security	1.0	19,922
00	2600	300	123	00	Other Non-Certified	7.8	317,034
00	2600	300	126	00	Overtime Salaries	0.0	0
Total Non-Certified Salaries						31.9	896,435
* 200 Fringe Benefits							
00	2600	300	213	00	Health & Accident Insurance	0.0	0
00	2600	300	214	00	Life Insurance	0.0	0
00	2600	300	215	00	Long-Term Disability Insurance	0.0	0
00	2600	300	219	00	Other Group Insurance	0.0	0
00	2600	300	221	00	FICA/Medicare	0.0	0
00	2600	300	250	00	Unemployment Comp.	0.0	0
00	2600	300	260	00	Worker's Compensation	0.0	0
00	2600	300	290	00	Other Employee Benefits	0.0	108,459
Total Fringe Benefits						0.0	108,459
*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)						0.0	0
*400 Purchased Property (Contracted Maintenance Svc)							
00	2600	300	460	00	Repair of Buildings	0.0	0
00	2600	300	490	30	Others	0.0	259,884
Total (Contracted Maintenance Svc)						0.0	259,884
*500 Other Purchased Services (Other Contracted Services)							
00	2600	300	523	00	Property Insurance	0.0	197,000
00	2600	300	581	30	In-District Travel	0.0	0
00	2600	300	582	31	Our-of-District Travel	0.0	0
Total Other Purchased Services						0.0	197,000
*600 Supplies/Materials and Energy							
00	2600	300	621	00	Heating	0.0	164,000
00	2600	300	622	30	Electricity	0.0	381,000
00	2600	300	629	31	Other	0.0	0
Total Supplies/Materials and Energy						0.0	545,000
*700 Property-Equipment							
00	2600	300	733	00	Furniture and Fixtures	0.0	0
00	2600	300	739	30	Other Equipment	0.0	0
Total Property/Equipment						0.0	0

2600 Operations and Maintenance

Totals

		FTE	2003-04 Budget
*800 Other Objects	(Other Goods & Services)	0.0	0
00 2600 300 810 00	Dues and Fees - total	0.0	0
All Objects 100-800	Total Operations and Maintenance	25.4	2,006,778

Summary Information

Seaman High School

USD 345

	Actual 2001-02	Actual 2002-03	Estimated 2003-04
Students			
Non Special Ed			735.2
Special Education			34.8
Total Students			<u>770.0</u>
Staff			
Teachers (Certified)			59.2
Teachers Aides			5.0
Special Ed Teachers			7.0
Special Ed Paraprofessionals			9.0
All other Certified Staff			7.0
All other Classified Staff			12.0
Total Staff			<u>99.2</u>
Pupil-Teacher Ratio (Non-Spec Ed/Certified Teachers)			12.4
Square footage of building.			169,460

Building Budget

	FTE 2001-02	Amount Spent 2001-02	FTE 2002-03	Amount Spent 2002-03	FTE 2003-04	Amount Budgeted
General & LOB					74.9	3,374,892
Federal Funds					0.1	4,519
Other Funds					6.0	251,755
Total Funds					81.0	3,631,166

1000 Instruction

Seaman High

						FTE	2003-04 Budget
*100 Salaries							
00	1000	300	111	00	Cert. Salaries - Teachers		
General & LOB						47.7	1,592,497
Federal Funds						0.1	3,941
All Other Funds						6.0	229,208
00	1000	300	112	00	Activities (Supp. Contract) (1)		
General & LOB							162,024
Federal Funds							
All Other Funds							
00	1000	300	112	00	Extra Duty (2)		
General & LOB							
Federal Funds							
All Other Funds							
00	1000	300	112	00	Certified Substitute Salaries		
General & LOB							
Federal Funds							
All Other Funds							
Total Certified Teacher Salarie						53.8	1,987,670
00	1000	300	121	00	Teacher Aides Salaries		
General & LOB						1.6	24,900
Federal Funds							
All Other Funds							
Total Teacher Aides Salaries						1.6	24,900
* 200 Fringe Benefits							
Fringe Benefits							
General & LOB							209,002
Federal Funds							578
All Other Funds							22,547
Total Fringe Benefits						0.0	232,127
*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)							
00	1000	300	322	00	Instructional Services		
*400 Purchased Property (Contracted Maintenance Svc)							
00	1000	300	431	00	Audio Visual Services		
00	1000	300	432	00	Computer Services		
00	1000	300	439	00	Other Equipment Services		
00	1000	300	442	00	Equip & Vehicle Services		
00	1000	300	443	00	Film/Video Services		
00	1000	300	444	00	Software Services		
00	1000	300	449	00	Other Rental or Lease Services		
Total Purchased Property						0.0	0
*500 Other Purchased Services (Other Contracted Services)							
00	1000	300	531	00	Postage Services		
00	1000	300	532	00	Telephone/or Telegraph Svc		
00	1000	300	539	00	Other Communication Svc		
00	1000	300	551	00	directories		

						FTE	2003-04 Budget
*500 Other Purchased Services - Cont'd							
00	1000	300	552	00	Handbooks		
00	1000	300	559	00	Otrher Printing and Binding		
00	1000	300	561	00	To Other LEA's in State		
00	1000	300	564	00	LEA Pmts to COOP's/Interloc		
00	1000	300	569	00	Other Tuitions		
00	1000	300	581	00	Travel		
Total Purchased Services						0.0	0
*600 Supplies/Materials							
00	1000	300	610	00	General Supplies & Materials		53,860
00	1000	300	644	00	Textbooks		6,677
00	1000	300	645	00	Workbooks		
00	1000	300	646	00	Binding and Repair		
00	1000	300	649	00	Other		
Total Supplies/Materials						0.0	60,537
*700 Property-Equipment							
00	1000	300	720	00	Equipment		
00	1000	300	720	01	Agriculture		
00	1000	300	720	02	Alternative Education		
00	1000	300	720	03	Art		
00	1000	300	720	04	Business Education		
00	1000	300	720	05	Computer Science		
00	1000	300	720	06	Drivers Education		
00	1000	300	720	07	English		
00	1000	300	720	08	Fine Arts (Debate, Forensics)		
00	1000	300	720	09	Foreign Language		
00	1000	300	720	10	Home Economics		
00	1000	300	720	11	Health Education		
00	1000	300	720	12	History		
00	1000	300	720	13	Industrial Arts		
00	1000	300	720	14	Instrumental Music		
00	1000	300	720	15	Mathematics		
00	1000	300	720	16	Physical Education		
00	1000	300	720	17	Science		
00	1000	300	720	18	Social Studies		
00	1000	300	720	19	Vocal Music		
00	1000	300	720	20	Other		
Total Property/Equipment						0.0	0
*800 Other Objects (Other Goods & Services)							
Total Other Objects							
All Objects 100-800 Total School Instruction						55.4	2,305,234

1100 Student Activities

Seaman High

						FTE	2003-04 Budget
00	1100	300	442	31	Music		
00	1100	300	442	32	Debate		
00	1100	300	442	33	Forensics		
00	1100	300	442	34	Other		
00	1100	300	449	00	Other Rentals/Lease		
00	1100	300	449	30	Athletics		
00	1100	300	449	31	Music		
00	1100	300	449	32	Debate		
00	1100	300	449	33	Forensics		
00	1100	300	449	34	Other		
Total Purchased Property						0.0	0
*500 Other Purchased Services (Other Contracted Services)							
00	1100	300	530	00	Communications Services		
00	1100	300	530	30	Athletics		
00	1100	300	530	31	Music		
00	1100	300	530	32	Debate		
00	1100	300	530	33	Forensics		
00	1100	300	530	34	Other		
00	1100	300	580	00	Staff Travel		
00	1100	300	580	30	Athletics		
00	1100	300	580	31	Music		
00	1100	300	580	32	Debate		
00	1100	300	580	33	Forensics		
00	1100	300	580	34	Other		
Total Other Purchased Services						0.0	0
*600 Supplies/Materials							
00	1100	300	610	00	General Supplies & Materials		
00	1100	300	610	30	Athletics		22,500
00	1100	300	610	31	Music		11,500
00	1100	300	610	32	Debate		
00	1100	300	610	33	Forensics		7,500
00	1100	300	610	34	Other		40,000
00	1100	300	640	00	Books & Periodicals		
00	1100	300	640	30	Athletics		
00	1100	300	640	31	Music		
00	1100	300	640	32	Debate		
00	1100	300	640	33	Forensics		
00	1100	300	640	34	Other		
00	1100	300	650	00	Audio Visual/Inst. Software		
00	1100	300	650	30	Athletics		
00	1100	300	650	31	Music		

1100 Student Activities

Seaman High

						FTE	2003-04 Budget
00	1100	300	650	32	Debate		
00	1100	300	650	33	Forensics		
00	1100	300	650	34	Other		
Total Supplies/Materials						0.0	81,500
*700 Property-Equipment							
00	1100	300	730	00	Equipment		
00	1100	300	730	30	Athletics		
00	1100	300	730	31	Music		
00	1100	300	730	32	Debate		
00	1100	300	730	33	Forensics		
00	1100	300	730	34	Other		
Total Property/Equipment						0.0	0
*800 Other Objects							
(Other Goods & Services)							
All Objects 100-800							
Total Student Activities						0.0	81,500

2100 Student Support

Seaman High

						FTE	2003-04 Budget	
*100 Salaries								
00	2100	300	110	00	Regular Certified Salaries			
00	2100	300	111	00	Counselors			
						General & LOB	3.0	131,092
						Federal Funds		
						All Other Funds		
00	2100	300	112	00	Social Workers			
						General & LOB		
						Federal Funds		
						All Other Funds		
00	2100	300	116	00	Nurses			
						General & LOB	1.0	27,049
						Federal Funds		
						All Other Funds		
00	2100	300	117	00	Other			
						General & LOB		
						Federal Funds		
						All Other Funds		
00	2100	300	113	00	Activities (Supp. Contracts)(1)			
						General & LOB		
						Federal Funds		
						All Other Funds		
00	2100	300	114	00	Extra Duty (2)			
						General & LOB		
						Federal Funds		
						All Other Funds		
00	2100	300	115	00	Cert. Sub Salaries			
Total Certified Teacher Salaries						4.0	158,141	
00	2100	300	121	00	Non-Certified Salaries			
Teacher Aides Salaries								
						General & LOB	1.0	18,271
						Federal Funds		
						All Other Funds		
Total Teacher Aides Salaries						1.0	18,271	
Total Salaries						5.0	176,412	
* 200 Fringe Benefits								
Fringe Benefits								
						General & LOB		20,178
						Federal Funds		
						All Other Funds		
Total Fringe Benefits						0.0	20,178	
*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)								
00	2100	300	322	00	Instructional Services			
*400 Purchased Property								
Total (Contracted Maintenance Svc)								
*500 Other Purchased Services								
Total (Other Contracted Services)							318	

2100 Student Support

Seaman High

		FTE	2003-04 Budget
*600 Supplies/Materials	Total Supplies/Materials		455
*700 Property-Equipment			
00 2100 300 733 00	Furniture and Fixtures		
00 2100 300 736 01	Camcorders & Related Equipment		
00 2100 300 739 02	Other Equipment		
	Total Property/Equipment	0.0	0
*800 Other Objects	(Other Goods & Services)		
00 2100 300 810 02	Dues and Fees		
	Total Other Objects	0.0	0
All Objects 100-800	Total Student Support	5.0	197,363

Instructional Staff Support

Seaman High

						FTE	2003-04 Budget
*100 Salaries							
00	2200	300	110	00	Regular Certified Salaries		
00	2200	300	111	00	Librarians		
					General & LOB	1.0	45,000
					Federal Funds		
					All Other Funds		
00	2200	300	112	00	Audio Visual		
					General & LOB		
					Federal Funds		
					All Other Funds		
00	2200	300	115	00	Computer Tech		
					General & LOB	1.1	42,762
					Federal Funds		
					All Other Funds		
00	2200	300	116	00	Curriculum Director		
					General & LOB		
					Federal Funds		
					All Other Funds		
00	2200	300	117	00	Other		
					General & LOB		
					Federal Funds		
					All Other Funds		
00	2200	300	113	00	Activities (Supp. Contracts)(1)		
					General & LOB		
					Federal Funds		
					All Other Funds		
00	2200	300	114	00	Extra Duty (2)		
					General & LOB		
					Federal Funds		
					All Other Funds		
					Total Certified Salaries	2.1	87,762
00	2200	300	120	00	Regular Non-Certified Salaries		
00	2200	300	121	00	Paraprofessionals/Aides		
					General & LOB	2.8	40,584
					Federal Funds		
					All Other Funds		
					Total Non-Certified Salaries	2.8	40,584
					Total Salaries	4.9	128,346
* 200 Fringe Benefits							
					Fringe Benefits		
					General & LOB		13,616
					Federal Funds		
					All Other Funds		
					Total Fringe Benefits	0.0	13,616
*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)							
00	2200	300	322	00	Professional Education Services		
00	2200	300	322	00	Instructional Services		1,091
					Total Purch. Prof/Tech Svc	0.0	1,091

2200 Instructional Staff Support

Seaman High

						FTE	2003-04 Budget
*400 Purchased Property							
Total (Contracted Maintenance Svc)							
*500 Other Purchased Services							
(Other Contracted Services)							
00	2200	300	560	00	Staff Travel		1,864
00	2200	300	561	00	In-District Travel		
00	2200	300	562	00	Our-of-District Travel		
Total Other Purchased Services						0.0	1,864
*600 Supplies/Materials							
Total Supplies/Materials							22,806
*700 Property-Equipment							
00	2200	300	733	00	Furniture and Fixtures		
00	2200	300	736	00	Camcorders & Related Equipment		
00	2200	300	739	00	Other Equipment		
Total Property/Equipment						0.0	0
*800 Other Objects							
(Other Goods & Services)							
00	2200	300	810	02	Dues and Fees		
Total Other Objects						0.0	0
All Objects 100-800						4.9	167,723
Total Instructional Staff Support							

2400 School Administration

Totals

						FTE	2003-04 Budget
*100 Salaries							
00	2400	300	110	00	Certified Salaries		
00	2400	300	111	00	Salaries - Principal		
General & LOB						11.0	684,550
Federal Funds						0.0	0
All Other Funds						0.0	0
00	2400	300	112	00	Assistant Principals		
General & LOB						5.0	289,581
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Certified Salaries						16.0	974,131
00	2400	300	120	00	Reg. Non-Cert. Salaries		
00	2400	300	121	00	Secretarial/Clerical		
General & LOB						17.2	325,377
Federal Funds						0.0	0
All Other Funds						0.0	0
00	2400	300	126	00	Overtime Salaries		
General & LOB						0.0	0
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Non-Certified Salaries						17.2	325,377
Total Salaries						33.2	1,299,508
* 200 Fringe Benefits							
Fringe Benefits							
General & LOB						0.0	136,614
Federal Funds						0.0	0
All Other Funds						0.0	0
Total Fringe Benefits						0.0	136,614
*500 Other Purchased Services							
Total (Other Contracted)						0.0	23,800
*600 Supplies/Materials							
Total Supplies/Materials						0.0	220,550
*700 Property-Equipment							
00	2400	300	733	00	Furniture and Fixtures	0.0	0
00	2400	300	739	00	Other Equipment	0.0	0
Total Property/Equipment						0.0	0
*800 Other Objects							
(Other Goods & Services)							
00	2400	300	810	00	Dues and Fees	0.0	0
Total Other Objects						0.0	0
All Objects 100-800							
Total School Administration						33.2	1,680,472

Operations and Maintenance

Seaman High

						FTE	2003-04 Budget
*100 Salaries							
00	2600	300	120	00	Regular Non-Certified Salaries		
00	2600	300	121	00	Custodial	5.5	130,094
00	2600	300	122	00	Security	1.0	19,922
00	2600	300	123	00	Other Non-Certified	2.0	76,934
00	2600	300	126	00	Overtime Salaries		
Total Non-Certified Salaries						8.5	226,950
* 200 Fringe Benefits							
00	2600	300	213	00	Health & Accident Insurance		
00	2600	300	214	00	Life Insurance		
00	2600	300	215	00	Long-Term Disability Insurance		
00	2600	300	219	00	Other Group Insurance		
00	2600	300	221	00	FICA/Medicare		
00	2600	300	250	00	Unemployment Comp.		
00	2600	300	260	00	Worker's Compensation		
00	2600	300	290	00	Other Employee Benefits		22,496
Total Fringe Benefits						0.0	22,496
*300 Purchased Prof/Tech Svcs (Contracted Professional Svc.)							
*400 Purchased Property (Contracted Maintenance Svc)							
00	2600	300	460	00	Repair of Buildings		
00	2600	300	490	30	Others		43,445
Total (Contracted Maintenance Svc)						0.0	43,445
*500 Other Purchased Services (Other Contracted Services)							
00	2600	300	523	00	Property Insurance		55,000
00	2600	300	581	30	In-District Travel		
00	2600	300	582	31	Our-of-District Travel		
Total Other Purchased Services						0.0	55,000
*600 Supplies/Materials and Energy							
00	2600	300	621	00	Heating		62,000
00	2600	300	622	30	Electricity		130,000
00	2600	300	629	31	Other		
Total Supplies/Materials and Energy						0.0	192,000
*700 Property-Equipment							
00	2600	300	733	00	Furniture and Fixtures		
00	2600	300	739	30	Other Equipment		
Total Property/Equipment						0.0	0

2600 Operations and Maintenance

Seaman High

		FTE	2003-04 Budget
*800 Other Objects	(Other Goods & Services)		
00 2600 300 810 00	Dues and Fees - total		
All Objects 100-800	Total Operations and Maintenance	8.5	539,891