# Budget at a Glance

# 2003 - 2004

## Leavenworth USD 453

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USD# 453

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

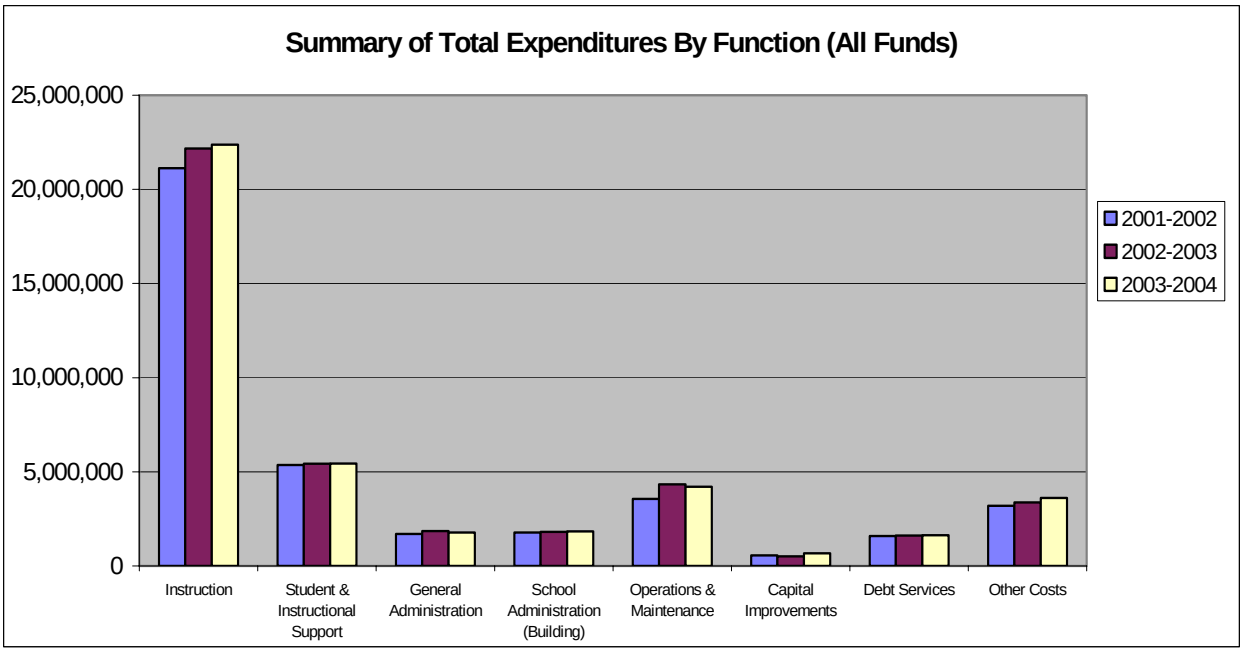
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 21,127,745 | 54% | 22,173,693 | 54% | 5% | 22,368,328 | 54% | 1% |
| Student & Instructional Support | 5,367,389 | 14% | 5,426,116 | 13% | 1% | 5,440,559 | 13% | 0% |
| General Administration | 1,687,514 | 4% | 1,852,476 | 5% | 10% | 1,765,730 | 4% | -5% |
| School Administration (Building) | 1,765,340 | 5% | 1,808,697 | 4% | 2% | 1,833,815 | 4% | 1% |
| Operations & Maintenance | 3,559,744 | 9% | 4,330,374 | 11% | 22% | 4,212,885 | 10% | -3% |
| Capital Improvements | 554,054 | 1% | 499,518 | 1% | -10% | 660,000 | 2% | 32% |
| Debt Services | 1,580,851 | 4% | 1,609,358 | 4% | 2% | 1,628,920 | 4% | 1% |
| Other Costs | 3,189,317 | 8% | 3,373,569 | 8% | 6% | 3,602,339 | 9% | 7% |
| **Total Expenditures** | 38,831,954 | 100% | 41,073,801 | 100% | 6% | 41,512,576 | 100% | 1% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.*

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

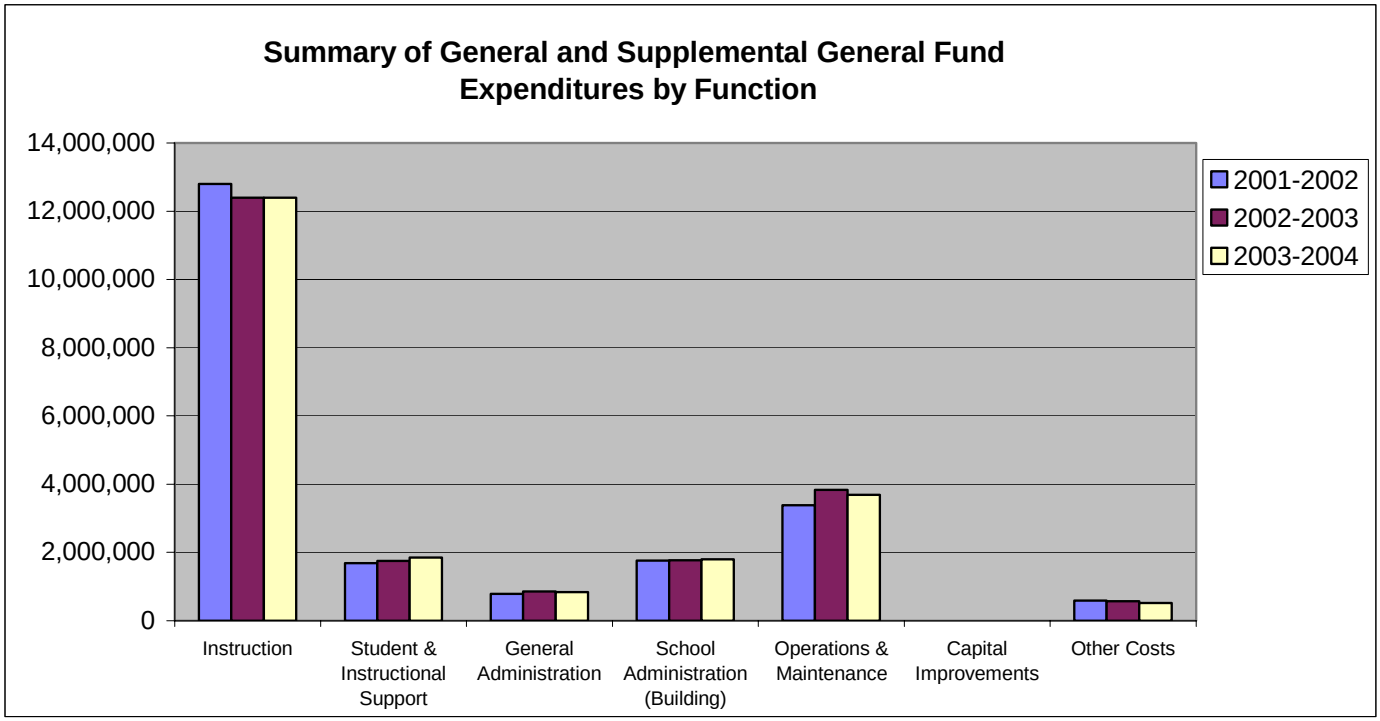
Further definition of what goes into each category:

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



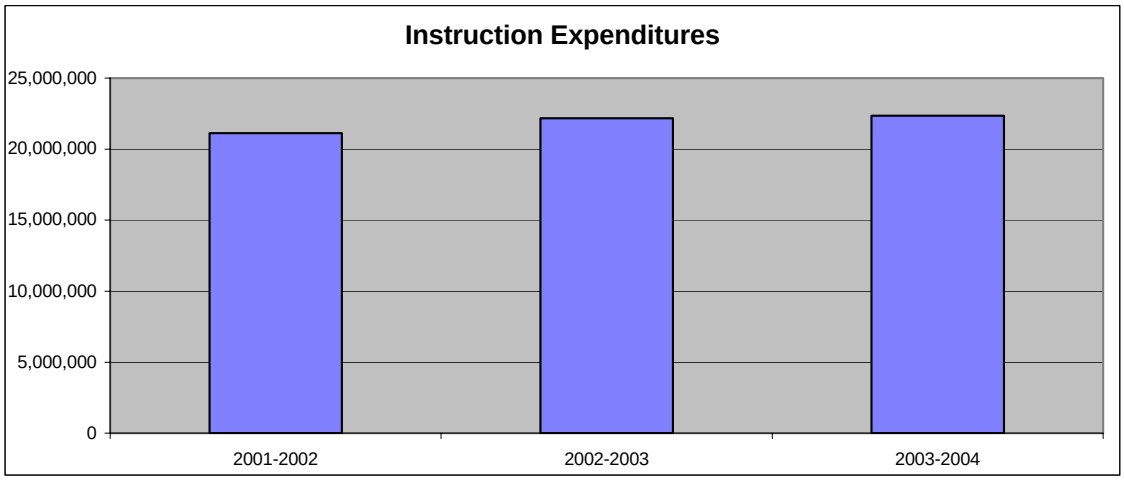
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 12,797,841 | 61% | 12,393,315 | 59% | -3% | 12,393,069 | 59% | 0% |
| Student & Instructional Support | 1,679,935 | 8% | 1,752,536 | 8% | 4% | 1,844,915 | 9% | 5% |
| General Administration | 789,135 | 4% | 853,619 | 4% | 8% | 835,600 | 4% | -2% |
| School Administration (Building) | 1,759,459 | 8% | 1,773,578 | 8% | 1% | 1,798,515 | 9% | 1% |
| Operations & Maintenance | 3,386,347 | 16% | 3,835,765 | 18% | 13% | 3,691,275 | 18% | -4% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 583,480 | 3% | 566,976 | 3% | -3% | 514,625 | 2% | -9% |
| **Total Expenditures** | 20,996,197 | 100% | 21,175,789 | 100% | 1% | 21,077,999 | 100% | 0% |
| Amount per Pupil | $4,939 | | $4,827 | | -2% | $4,805 | | 0% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 10,382,748 | | 9,910,921 | -5% | | 9,725,106 | -2% |
| Federal Funds | 937,333 | | 1,083,661 | 16% | | 1,521,465 | 40% |
| Supplemental General | 2,415,093 | | 2,482,394 | 3% | | 2,667,963 | 7% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 15,705 | | 521,211 | 3219% | | 690,000 | 32% |
| Driver Education | 33,151 | | 16,749 | -49% | | 65,830 | 293% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | 0 | 0% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 398,487 | | 398,626 | 0% | | 426,170 | 7% |
| Gifts/Grants | 0 | | 0 | 0% | | 0 | 0% |
| Special Liability | 0 | | 0 | 0% | | 0 | 0% |
| School Retirement | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary Growth Facilities | 0 | | 0 | 0% | | 0 | 0% |
| Special Reserve | 0 | | 0 | 0% | | | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 152,152 | | 159,796 | 5% | | | |
| 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** | 14,334,669 | | 14,573,358 | 2% | | 15,096,534 | 4% |
| Enrollment (FTE)* | 4,251.0 | | 4,387.0 | 3% | | 4,387.0 | 0% |
| Amount per Pupil | 3,372 | | 3,322 | -1% | | 3,441 | 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 | 6,793,076 | | 7,600,335 | 12% | | 7,271,794 | -4% |
| **TOTAL** | 21,127,745 | | 22,173,693 | 5% | | 22,368,328 | 1% |




NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

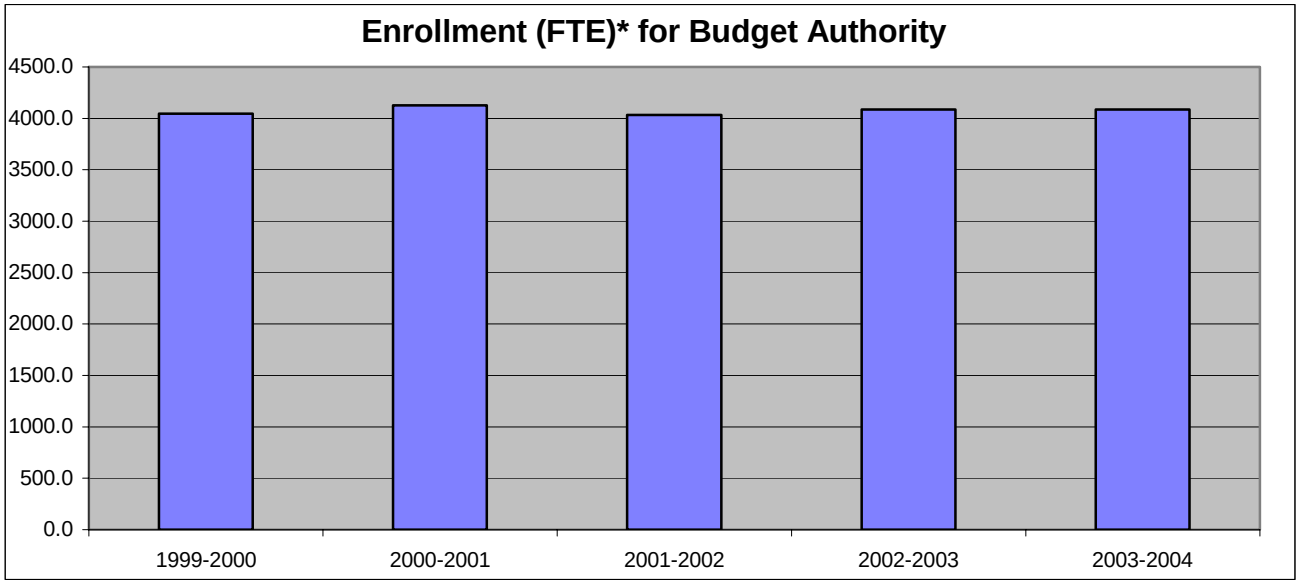
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

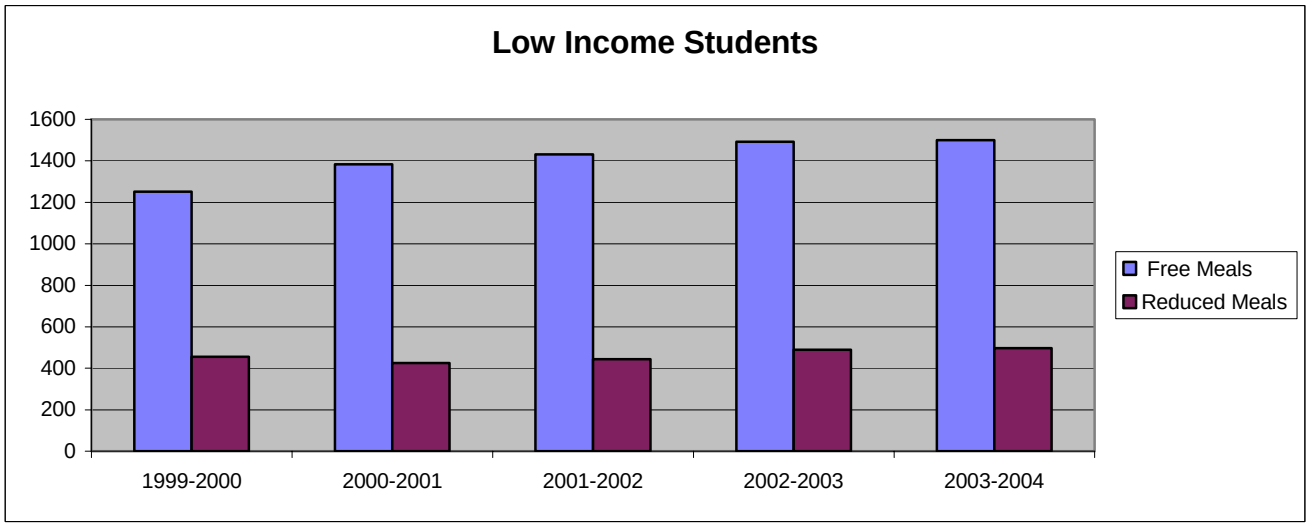
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 20,730,790 | 0 | 17,401,136 | 37,500 | | 0 | 3,292,154 |
| Supplemental General | 5,182,698 | 0 | 2,252,919 | | | | 2,929,779 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 68,974 | | | 38,974 | 0 | 30,000 | 0 |
| Capital Outlay | 1,562,000 | 705,582 | | 0 | 70,000 | 0 | 1,360,213 |
| Driver Training | 77,630 | 54,826 | 17,250 | | 0 | 0 | 20,000 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 1,682,210 | 19,141 | 22,815 | 806,451 | 0 | 0 | 833,803 |
| Professional Development | 86,000 | 0 | 0 | 0 | 0 | 86,000 | 0 |
| Parent Education Program | 197,200 | 0 | 128,000 | 0 | 0 | 42,400 | 26,800 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 4,327,150 | 57,061 | 0 | 18,000 | 0 | 4,252,089 | 0 |
| Vocational Education | 495,000 | | | 70,000 | 0 | 425,000 | 0 |
| Area Vocational School | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Liability Expense Fund | 0 | 0 | | | | 0 | 0 |
| Special Reserve Fund | | | | | | | |
| Gifts and Grants | 0 | 0 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| Bond and Interest #1 | 1,628,920 | 1,431,098 | 475,641 | | 0 | | 1,496,828 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 92424 | | | | | 211,142 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 11824637 | 167,282 | 4,000 | 2,164,259 | 0 | 3,417,888 | 6,071,208 |
| Federal Funds | 1,682,744 | 42,980 | xxxxxxxxxxx | 1,639,764 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 49,545,953 | 2,570,394 | 20,301,761 | 4,774,948 | 70,000 | 8,253,377 | 16,241,927 |
| Less Transfers | 8,253,377 | | | | | | |
| TOTAL Budget Expenditures | $41,292,576 | | | | | | |

## 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)* | 4,044.8 | 4,127.6 | 2% | 4,031.8 | -2% | 4,085.6 | 1% | 4,086.0 | 0% |
| Number of Students - Free Meals | 1,252 | 1,383 | 10% | 1,431 | 3% | 1,492 | 4% | 1,500 | 1% |
| Number of Students - Reduced Meals | 455 | 425 | -7% | 444 | 4% | 490 | 10% | 497 | 1% |

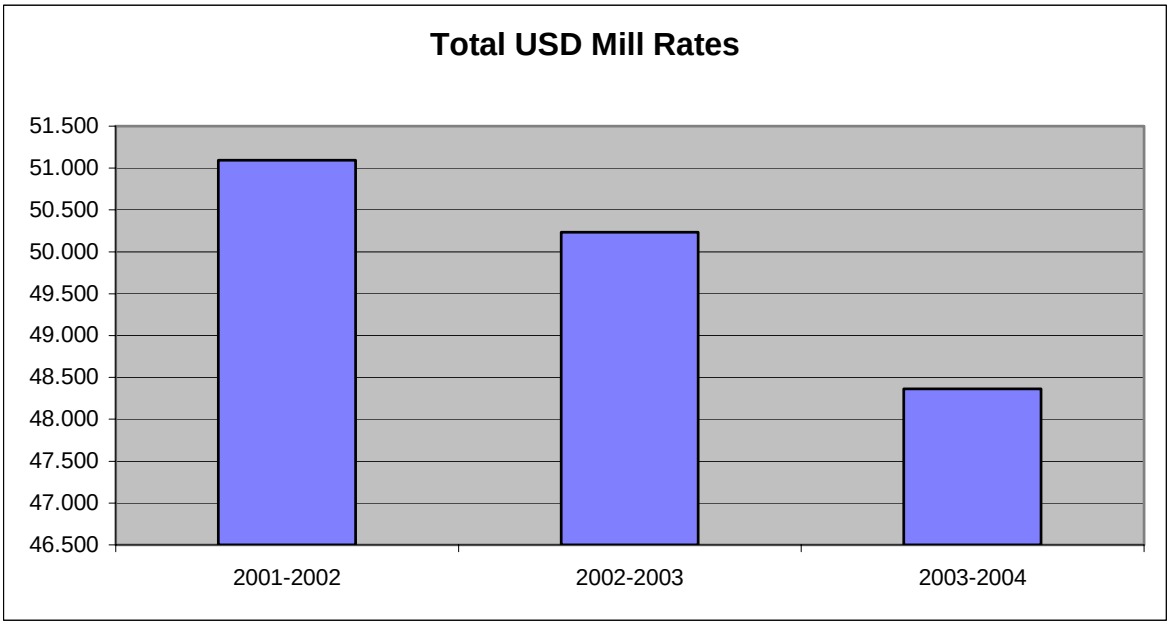



*FTE for state aid and budget authority purposes for general fund.

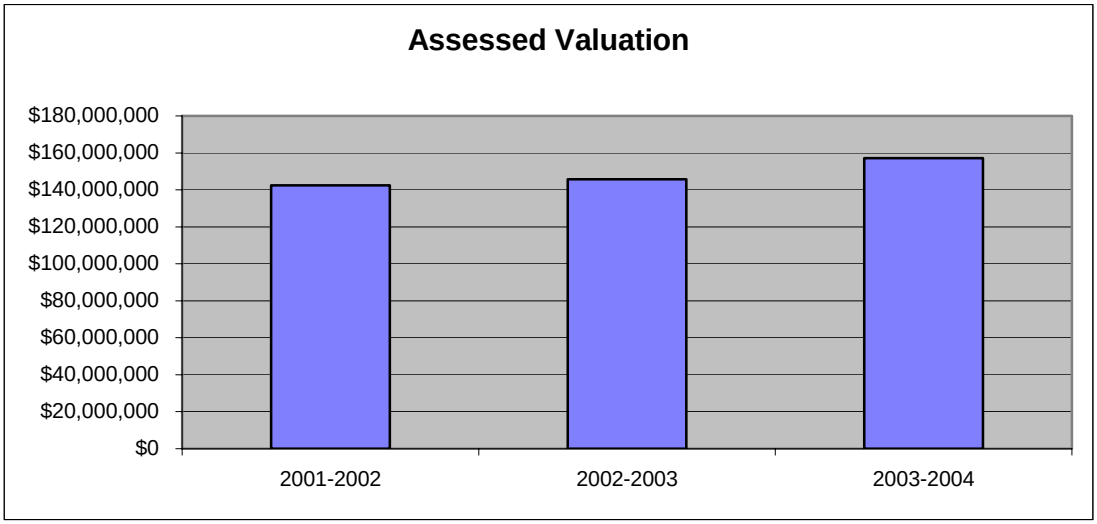
## Miscellaneous Information
## Mill Rates by Fund

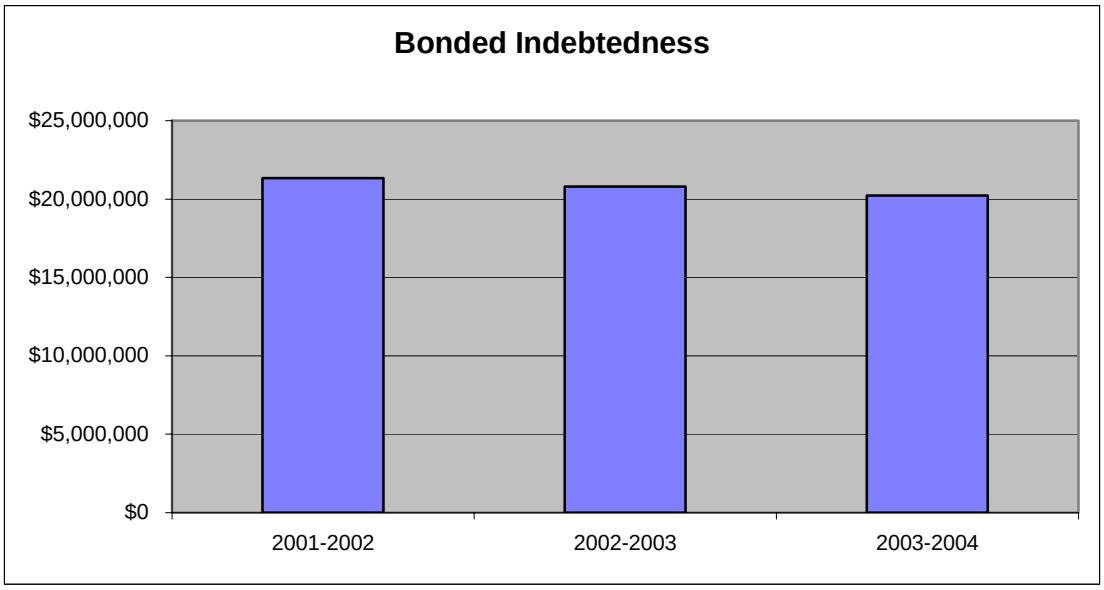
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 18.512 | 17.736 | 12.434 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.998 | 4.000 | 8.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 7.630 | 7.059 | 7.131 |
| Bond & Interest 2 | 0.000 | 0.000 | 0.000 |
| No Fund Warrant | 0.000 | 0.000 | 0.000 |
| Special Assessment | 0.954 | 1.438 | 0.798 |
| Temporary Note | 0.000 | 0.000 | 0.000 |
| **TOTAL USD** | **51.094** | **50.233** | **48.363** |
| 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 | $142,479,904 | $145,686,959 | $157,208,348 |
| Bonded Indebtedness | 21,340,000 | 20,805,000 | 20,210,000 |



USD# 453
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 33.0 | 2,115,631 | 64,110 | 32.0 | 2,104,174 | 65,755 |
| Teachers (Full Time) | 415.0 | 16,755,367 | 40,374 | 415.0 | 16,951,015 | 40,846 |
| Other Certified (Licensed) Personnel | 29.0 | 1,122,974 | 38,723 | 29.0 | 1,155,000 | 39,828 |
| Classified Personnel | 344.0 | 4,168,441 | 12,118 | 310.0 | 4,040,148 | 13,033 |
| Substitutes/Temporary Help | XXXXX | 355,351 | XXXXXXXXXXX | XXXXX | 365,100 | XXXXXXXXXXX |

**DEFINITIONS**

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

# KSDE Website Information Available

**K-12 Statistics (Building, District or State Totals)**
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

**School Finance Reports and Publications**
http://www.ksde.org/leaf/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

**Kansas Building Report Card**
http://www.ksde.org/reportcard.html

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses