Budget at a Glance

2003 - 2004

Caldwell USD #360

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USD# 360

Summary of Total Expenditures By Function
(All Funds)

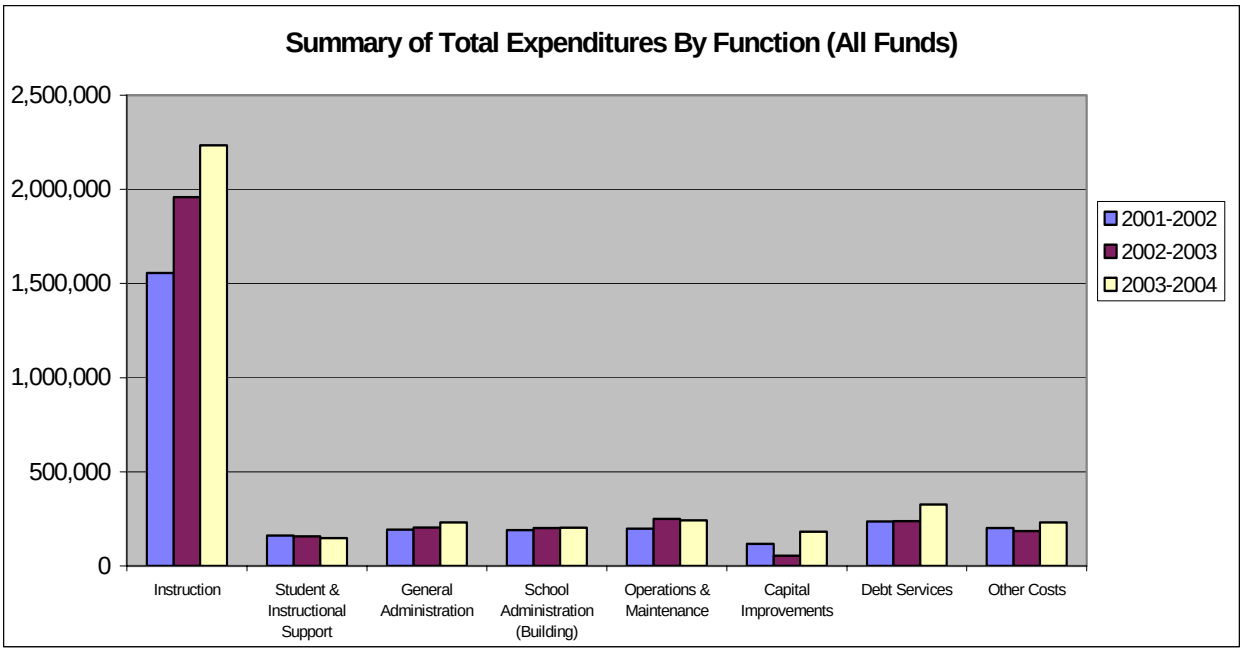
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,555,219	55%	1,959,008	60%	26%	2,234,311	59%	14%
Student & Instructional Support	161,019	6%	156,447	5%	-3%	146,550	4%	-6%
General Administration	192,563	7%	204,739	6%	6%	230,911	6%	13%
School Administration (Building)	189,268	7%	200,591	6%	6%	201,800	5%	1%
Operations & Maintenance	197,919	7%	249,740	8%	26%	242,684	6%	-3%
Capital Improvements	117,271	4%	54,024	2%	-54%	182,505	5%	238%
Debt Services	235,641	8%	237,366	7%	1%	325,827	9%	37%
Other Costs	201,490	7%	185,735	6%	-8%	231,202	6%	24%
Total Expenditures	2,850,390	100%	3,247,650	100%	14%	3,795,790	100%	17%

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.

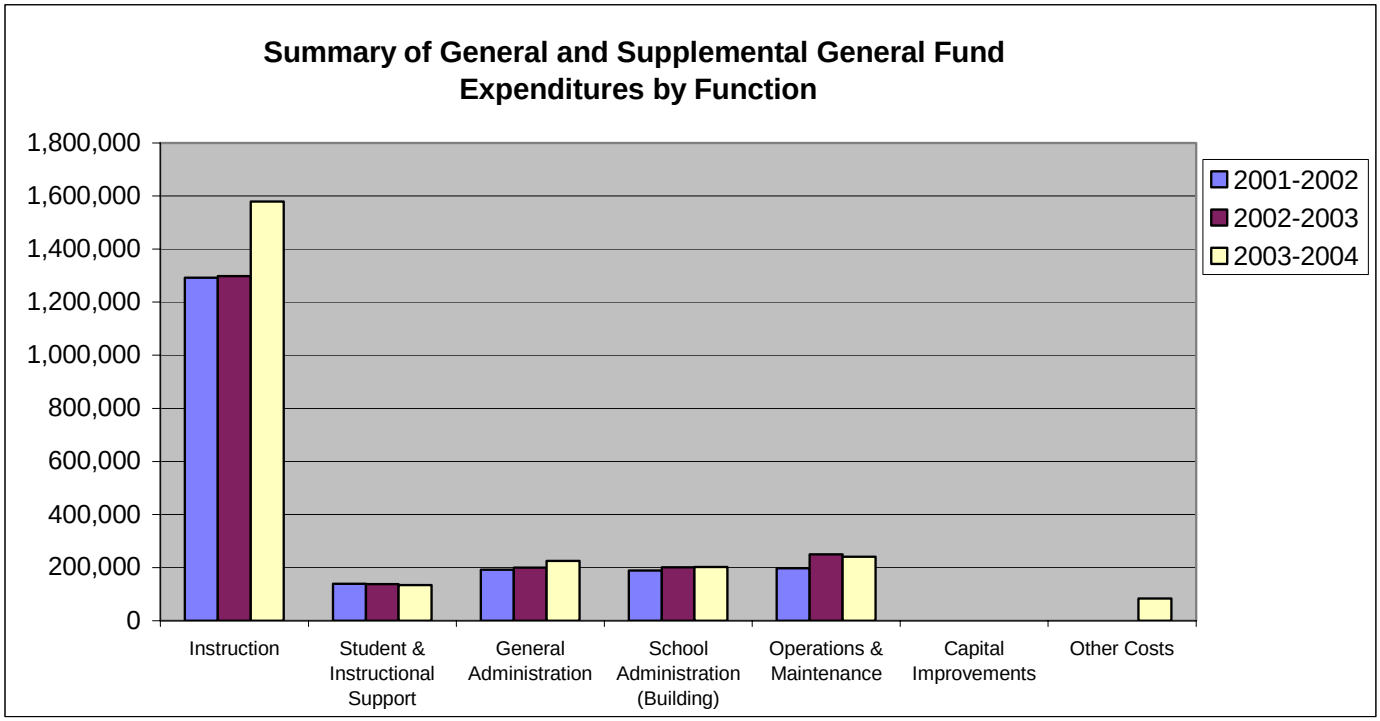
Further definition of what goes into each category:

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



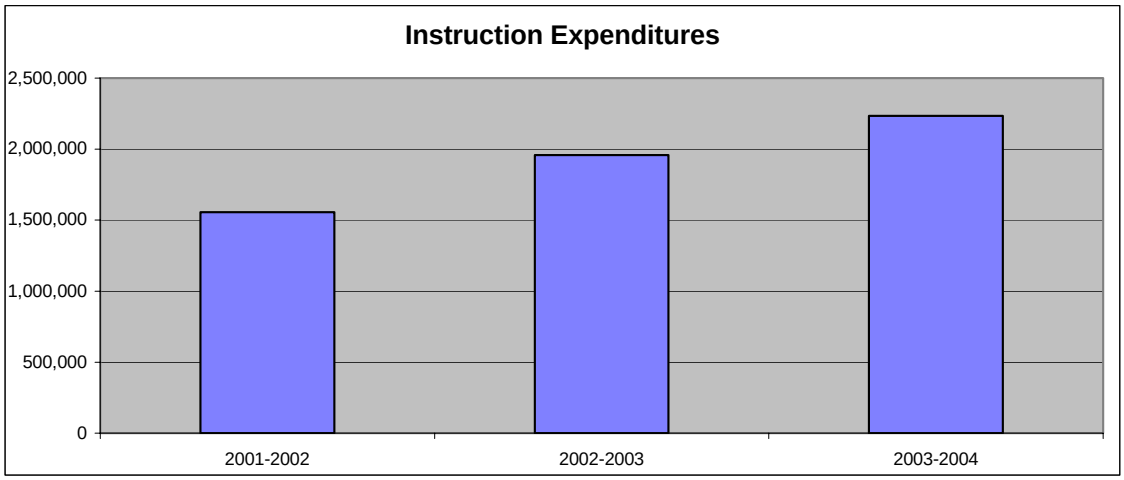
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,292,043	64%	1,298,529	62%	1%	1,578,489	64%	22%
Student & Instructional Support	138,937	7%	137,490	7%	-1%	134,150	5%	-2%
General Administration	192,563	10%	200,350	10%	4%	225,911	9%	13%
School Administration (Building)	189,268	9%	200,591	10%	6%	201,800	8%	1%
Operations & Maintenance	197,829	10%	249,648	12%	26%	240,500	10%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	83,510	3%	0%
Total Expenditures	2,010,640	100%	2,086,608	100%	4%	2,464,360	100%	18%
Amount per Pupil	$6,736		$7,049		5%	$8,270		17%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,061,152		1,014,574	-4%		1,112,000	10%
Federal Funds	108,955		289,283	166%		120,821	-58%
Supplemental General	230,891		283,955	23%		466,489	64%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,740		950	-45%		1,000	5%
Driver Education	3,663		3,954	8%		4,316	9%
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	122,486		327,964	168%		487,185	49%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	17,802		17,894	1%		19,000	6%
Gifts/Grants	0		14,910	0%		23,500	58%
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	8,530		5,524	-35%			
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	1,555,219		1,959,008	26%		2,234,311	14%
Enrollment (FTE)*	298.5		296.0	-1%		298.0	1%
Amount per Pupil	5,210		6,618	27%		7,498	13%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,555,219		1,959,008	26%		2,234,311	14%



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.

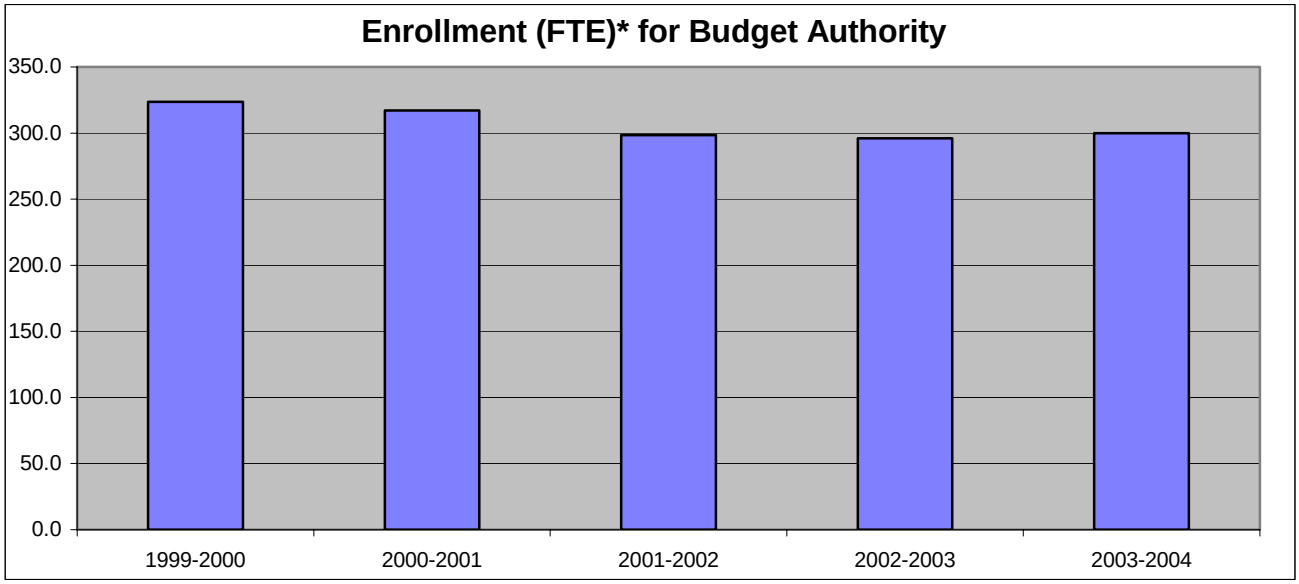
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

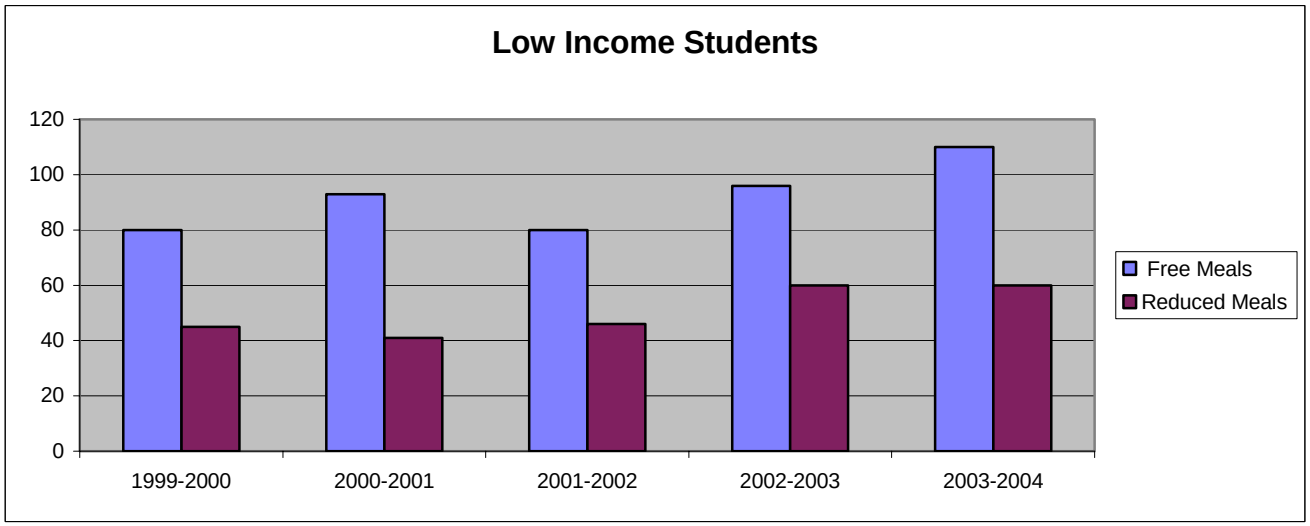
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,335,956	882	1,992,942	0		0	342,132
Supplemental General	583,989	5,097	172,802				406,090
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	183,505	147,452		0	4,000	0	32,053
Driver Training	6,500	0	1,500		0	3,000	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	147,692	10,355	2,161	60,176	0	4,000	71,000
Professional Development	10,000	0	0	0	0	10,000	0
Parent Education Program	2,400	0	0	0	0	2,400	0
Summer School	0	0		0	0	0	0
Special Education	487,185	75,000	0	0	0	412,185	0
Vocational Education	19,000			0	0	19,000	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	23,500	3,500					20,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	325,827	103,192	78,078		0		413,345
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	125,821	0	xxxxxxxxxxx	125,821	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,251,375	345,478	2,247,483	185,997	4,000	450,585	1,286,620
Less Transfers	450,585						
TOTAL Budget Expenditures	$3,800,790						

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)*	323.7	317.0	-2%	298.5	-6%	296.0	-1%	300.0	1%
Number of Students - Free Meals	80	93	16%	80	-14%	96	20%	110	15%
Number of Students - Reduced Meals	45	41	-9%	46	12%	60	30%	60	0%

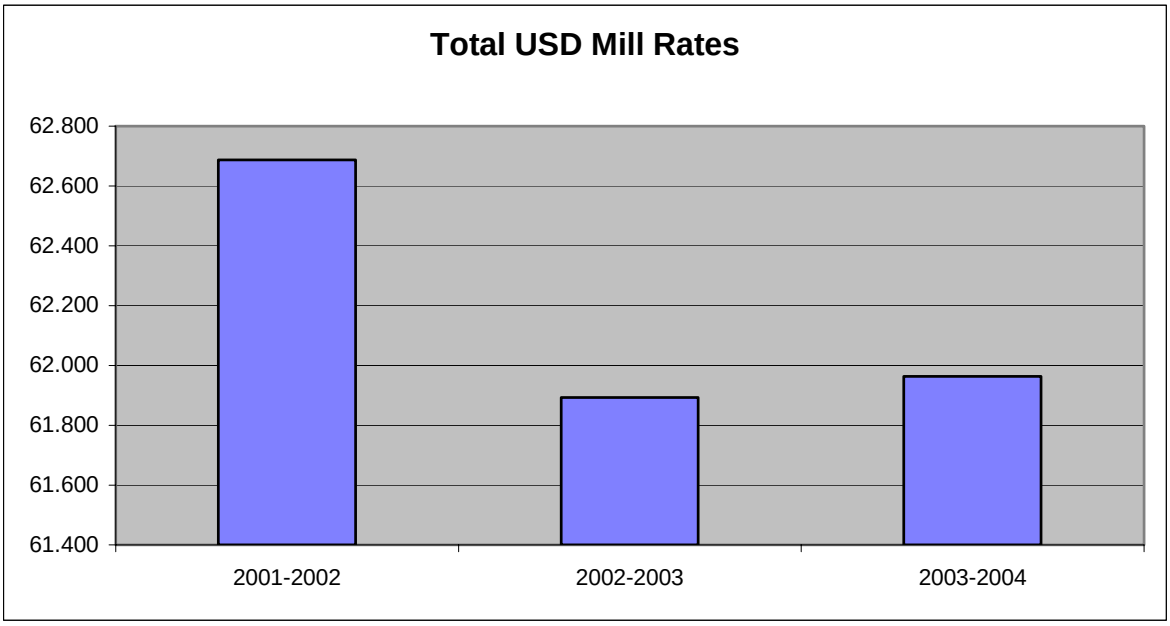




*FTE for state aid and budget authority purposes for general fund.

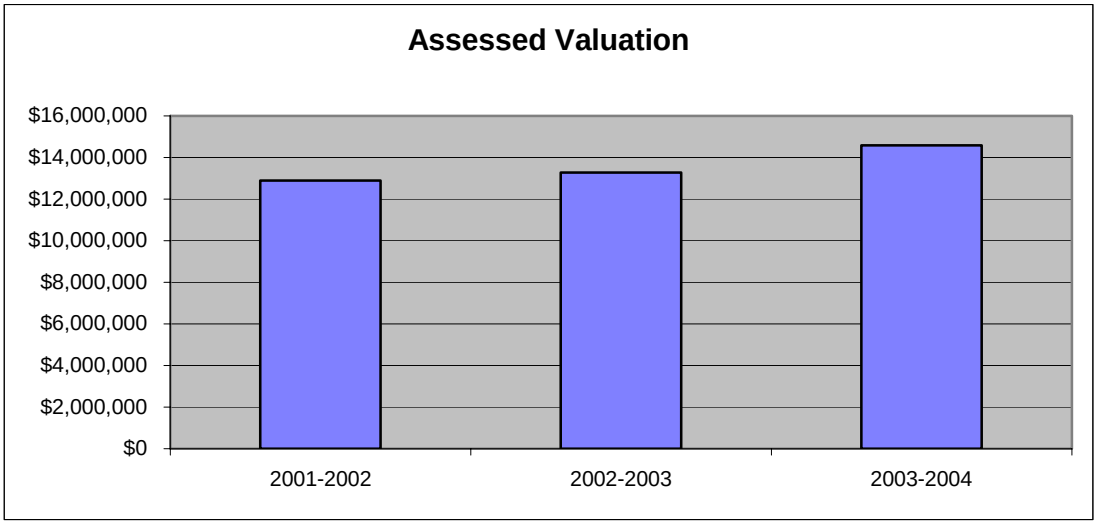
Miscellaneous Information
Mill Rates by Fund

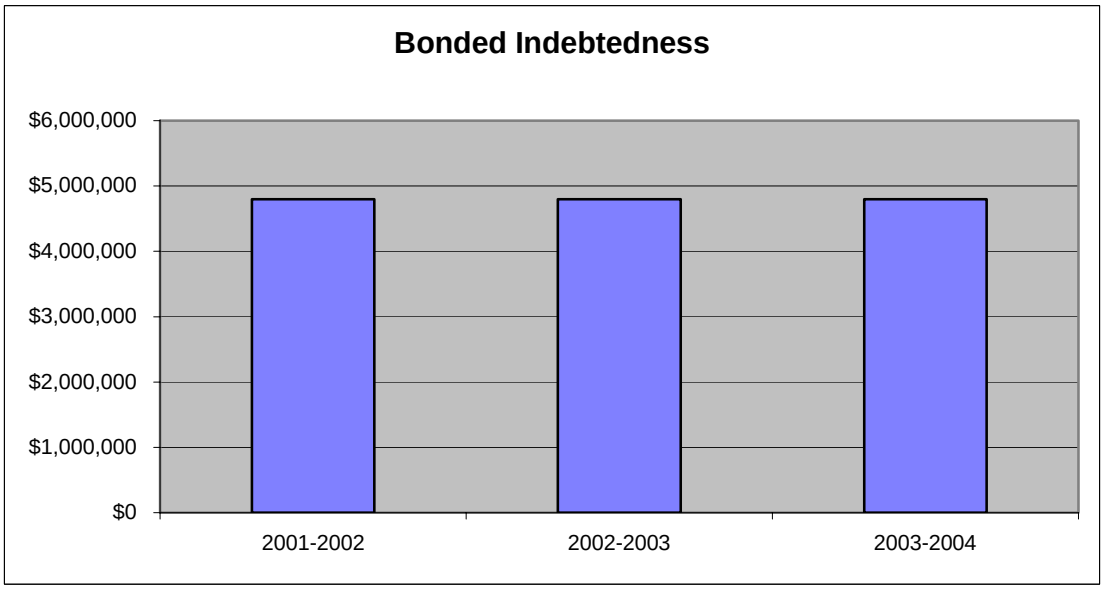
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.223	16.370	22.303
Adult Education	0.000	0.000	0.000
Capital Outlay	4.950	4.966	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	22.514	20.557	19.661
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	**62.687**	**61.893**	**61.964**
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	0.990	1.397	1.500
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**1.397**	**1.500**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$12,886,062	$13,279,106	$14,589,941
Bonded Indebtedness	4,800,000	4,800,000	4,800,000





USD# 360
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	171,000	57,000	3.0	173,400	57,800
Teachers (Full Time)	22.5	824,020	36,623	22.0	833,360	37,880
Other Certified (Licensed) Personnel	2.0	73,000	36,500	2.0	74,460	37,230
Classified Personnel	2.0	33,600	16,800	2.0	34,272	17,136
Substitutes/Temporary Help	XXXXX		XXXXXXXXXXX	XXXXX		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