# Budget at a Glance

# 2004 - 2005

Independence

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

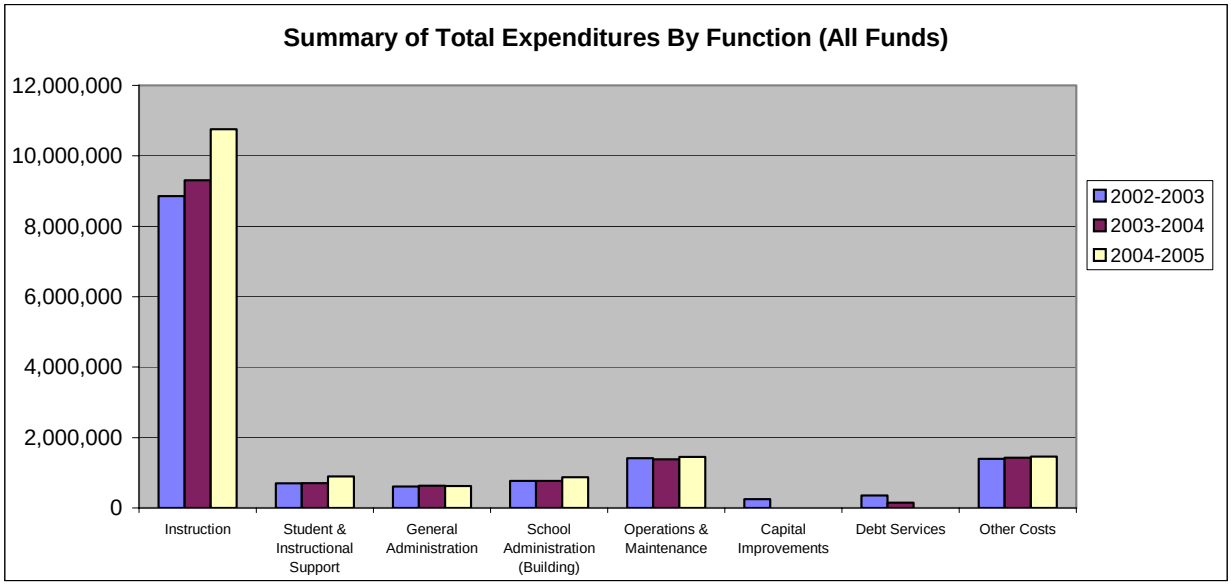
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 8,856,026 | 62% | 9,300,906 | 65% | 5% | 10,755,381 | 67% | 16% |
| Student & Instructional Support | 695,419 | 5% | 706,419 | 5% | 2% | 895,889 | 6% | 27% |
| General Administration | 606,277 | 4% | 628,865 | 4% | 4% | 622,409 | 4% | -1% |
| School Administration (Building) | 764,342 | 5% | 764,262 | 5% | 0% | 871,277 | 5% | 14% |
| Operations & Maintenance | 1,413,039 | 10% | 1,381,968 | 10% | -2% | 1,449,944 | 9% | 5% |
| Capital Improvements | 250,492 | 2% | 0 | 0% | -100% | 2,942 | 0% | 0% |
| Debt Services | 357,926 | 2% | 154,288 | 1% | -57% | 0 | 0% | -100% |
| Other Costs | 1,396,280 | 10% | 1,427,390 | 10% | 2% | 1,461,034 | 9% | 2% |
| **Total Expenditures** | 14,339,801 | 100% | 14,364,098 | 100% | 0% | 16,058,876 | 100% | 12% |
| Amount per Pupil | $5,500 | | $5,706 | | 4% | $6,442 | | 13% |

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

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

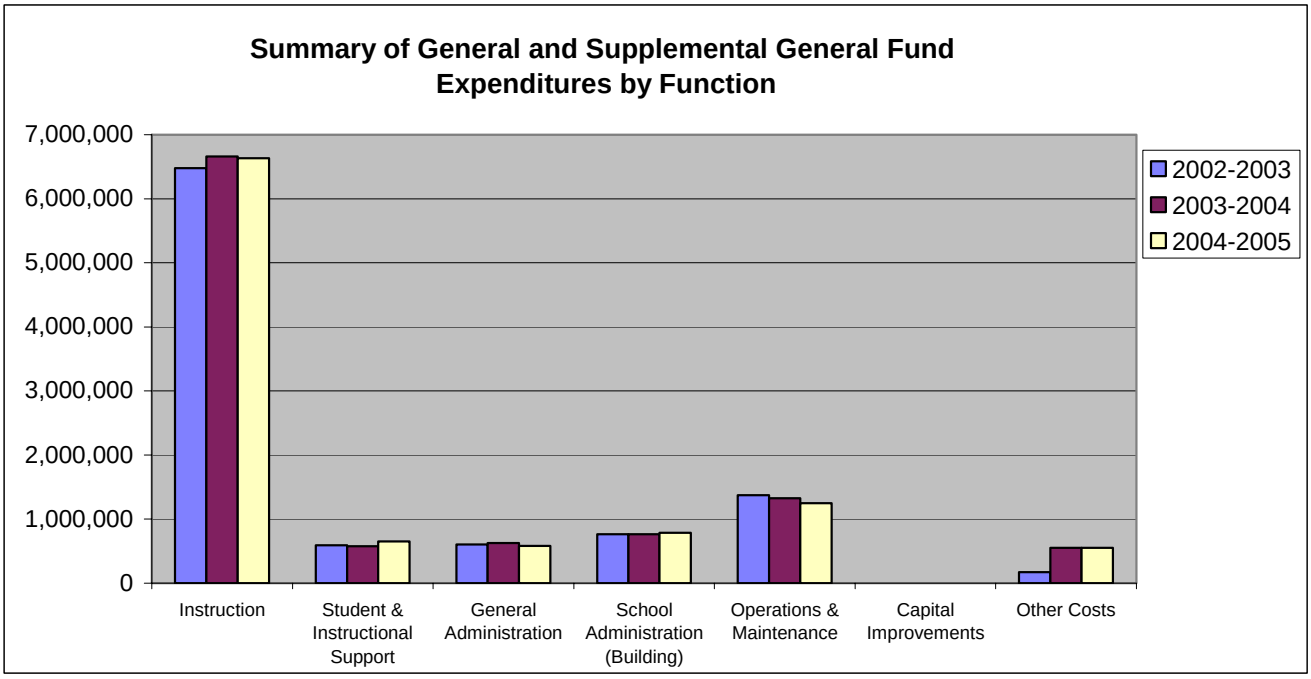
Further definition of what goes into each category:

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



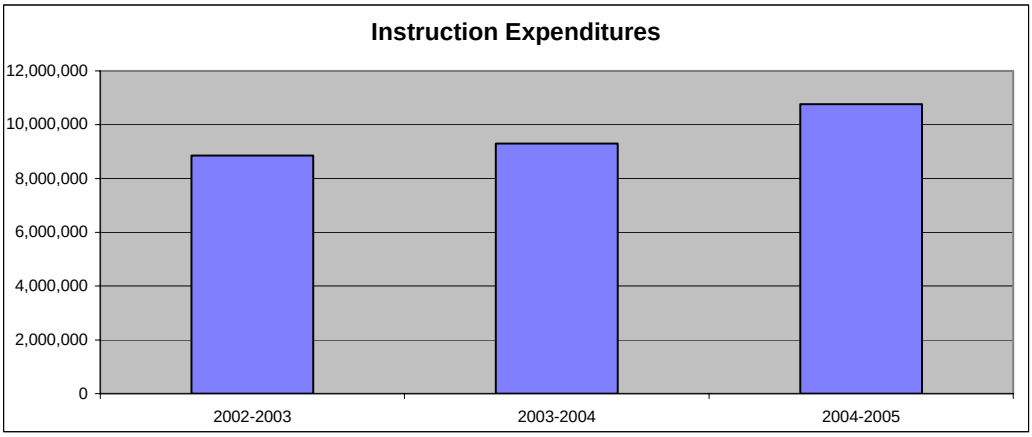
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 6,477,246 | 65% | 6,658,698 | 63% | 3% | 6,631,270 | 63% | 0% |
| Student & Instructional Support | 589,963 | 6% | 579,218 | 6% | -2% | 651,637 | 6% | 13% |
| General Administration | 606,277 | 6% | 624,730 | 6% | 3% | 581,877 | 6% | -7% |
| School Administration (Building) | 764,342 | 8% | 764,262 | 7% | 0% | 785,579 | 8% | 3% |
| Operations & Maintenance | 1,372,209 | 14% | 1,324,299 | 13% | -3% | 1,246,962 | 12% | -6% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 171,731 | 2% | 551,545 | 5% | 221% | 554,355 | 5% | 1% |
| **Total Expenditures** | 9,981,768 | 100% | 10,502,752 | 100% | 5% | 10,451,680 | 100% | 0% |
| Amount per Pupil | $3,828 | | $4,172 | | 9% | $4,193 | | 0% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 5,931,361 | | 6,017,844 | 1% | | 6,015,917 | 0% |
| Federal Funds | 779,939 | | 728,554 | -7% | | 754,531 | 4% |
| Supplemental General | 545,885 | | 640,854 | 17% | | 615,353 | -4% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 281,273 | 0% | | 1,007,192 | 258% |
| Driver Education | 24,109 | | 14,418 | -40% | | 39,586 | 175% |
| 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 | 8,266 | | 18,132 | 119% | | 31,128 | 72% |
| Special Education | 1,486,150 | | 1,421,768 | -4% | | 2,037,673 | 43% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 79,203 | | 92,521 | 17% | | 101,655 | 10% |
| Gifts/Grants | 0 | | 3,025 | 0% | | 12,275 | 306% |
| Special Liability | 0 | | 0 | 0% | | 0 | 0% |
| School Retirement | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary Growth Facilities | 0 | | 0 | 0% | | 0 | 0% |
| Special Reserve | 0 | | 0 | 0% | | | |
| KPERS Spec. Ret. Contribution | | | | | | 140,071 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 1,113 | | 82,517 | 7314% | | | |
| 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** | 8,856,026 | | 9,300,906 | 5% | | 10,755,381 | 16% |
| Enrollment (FTE)* | 2,607.3 | | 2,517.4 | -3% | | 2,492.8 | -1% |
| Amount per Pupil | 3,397 | | 3,695 | 9% | | 4,315 | 17% |
| | | | | | | | |
| 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** | 8,856,026 | | 9,300,906 | 5% | | 10,755,381 | 16% |




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

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

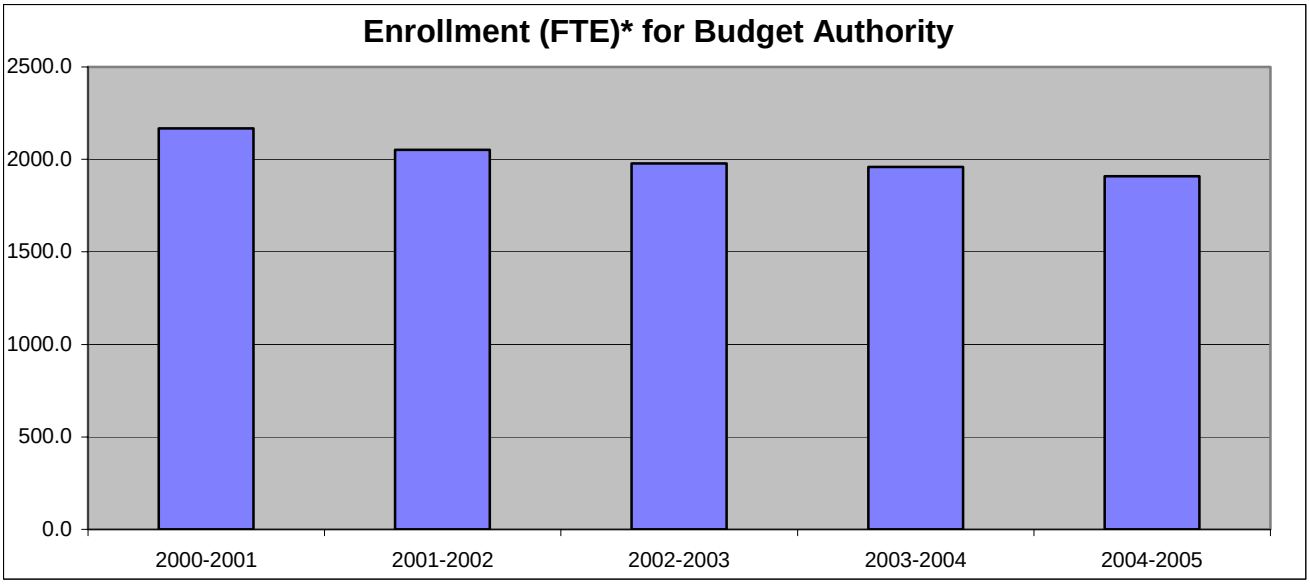
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

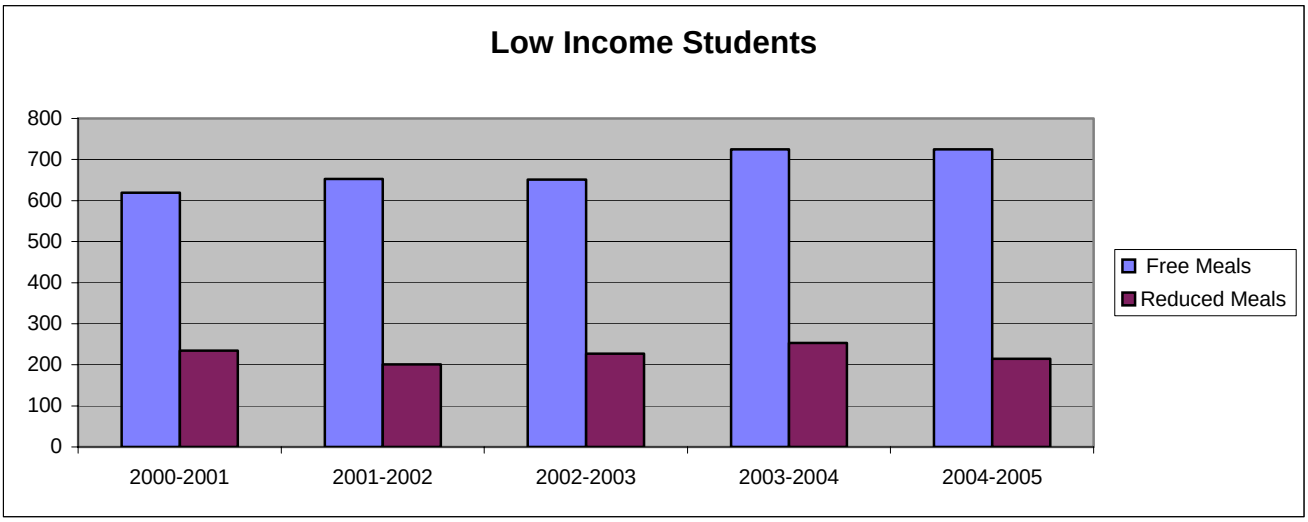
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 9,629,686 | 30 | 8,489,206 | 0 | | 0 | 1,140,450 |
| Supplemental General | 2,407,422 | 334,709 | 967,302 | | | | 1,105,411 |
| 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 | 1,007,192 | 768,546 | | 0 | 0 | 0 | 238,646 |
| Driver Training | 56,082 | 36,761 | 8,820 | | 0 | 0 | 10,501 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 978,483 | 73,447 | 10,693 | 494,617 | 0 | 0 | 399,726 |
| Professional Development | 59,515 | 59,515 | 0 | 0 | 0 | 0 | 0 |
| Parent Education Program | 6,950 | 0 | 0 | 0 | 0 | 6,950 | 0 |
| Summer School | 31,128 | 23,128 | | 0 | 0 | 8,000 | 0 |
| Special Education | 2,037,673 | 568,850 | 0 | 0 | 0 | 1,468,823 | 0 |
| Vocational Education | 101,655 | | | 0 | 0 | 101,655 | 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 | 12,275 | 12,275 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 440,384 | 0 | 440,384 | | | | |
| Bond and Interest #1 | 0 | 88,154 | 0 | | 0 | | 7,803 |
| Bond and Interest #2 | 0 | 0 | 0 | | 0 | | 0 |
| No Fund Warrant | 0 | 0 | | | | | 0 |
| Special Assessment | | 2942 | | | | | 0 |
| Temporary Note | 0 | 0 | | | 0 | | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 872,917 | 0 | xxxxxxxxxxx | 872,917 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 17,641,362 | 1,968,357 | 9,916,405 | 1,367,534 | 0 | 1,585,428 | 2,902,537 |
| Less Transfers | 1,585,428 | | | | | | |
| TOTAL Budget Expenditures | $16,055,934 | | | | | | |

## Other Information

| | 2000-2001 Actual | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Actual | % inc/ dec | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 2,168.4 | 2,052.4 | -5% | 1,977.6 | -4% | 1,959.4 | -1% | 1,909.4 | -3% |
| Number of Students - Free Meals | 619 | 653 | 5% | 651 | 0% | 725 | 11% | 725 | 0% |
| Number of Students - Reduced Meals | 235 | 201 | -14% | 227 | 13% | 253 | 11% | 215 | -15% |

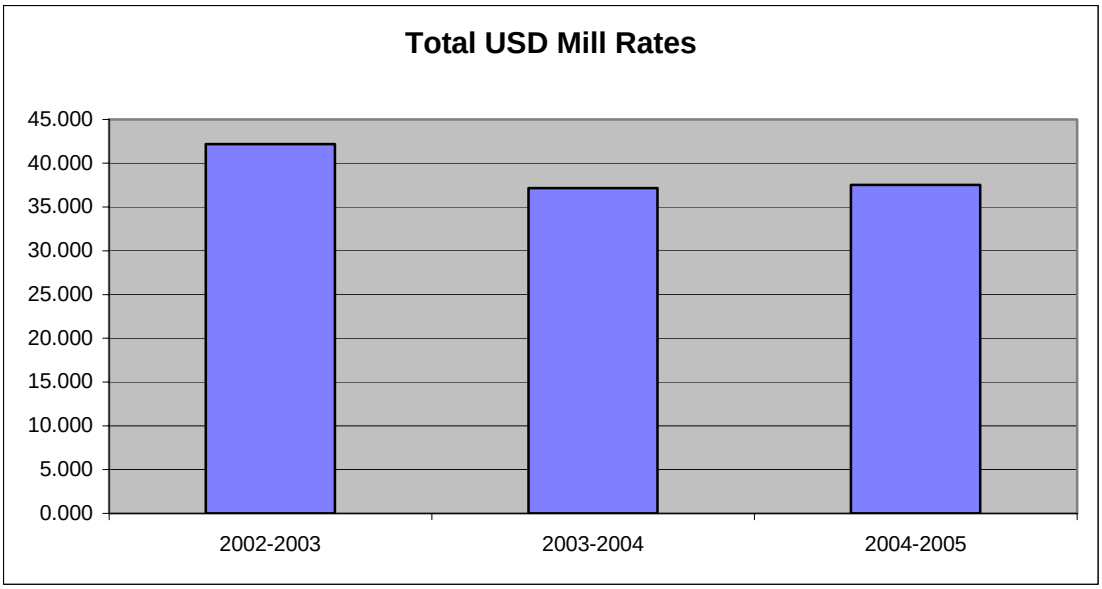



*FTE for state aid and budget authority purposes for general fund.

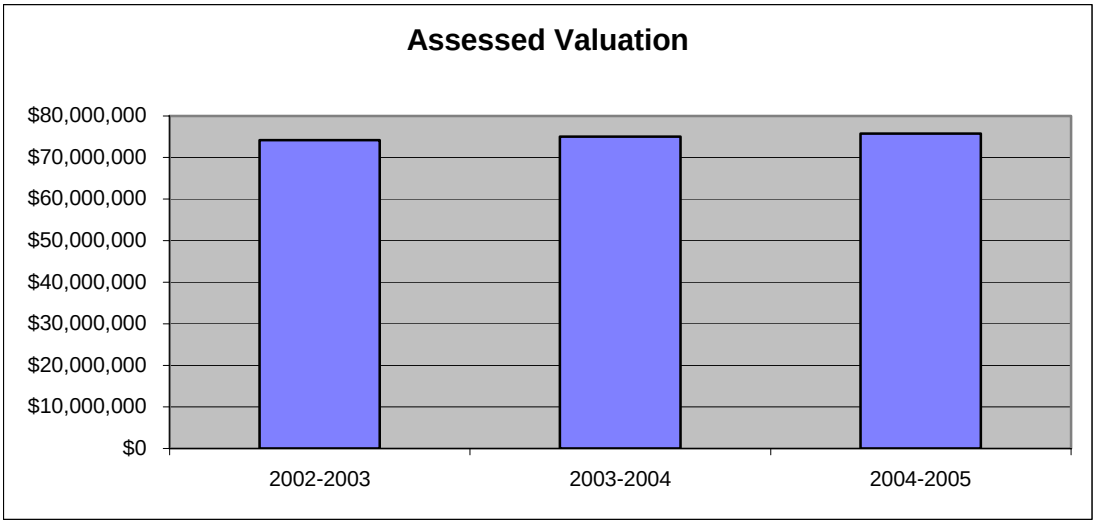
## Miscellaneous Information
## Mill Rates by Fund

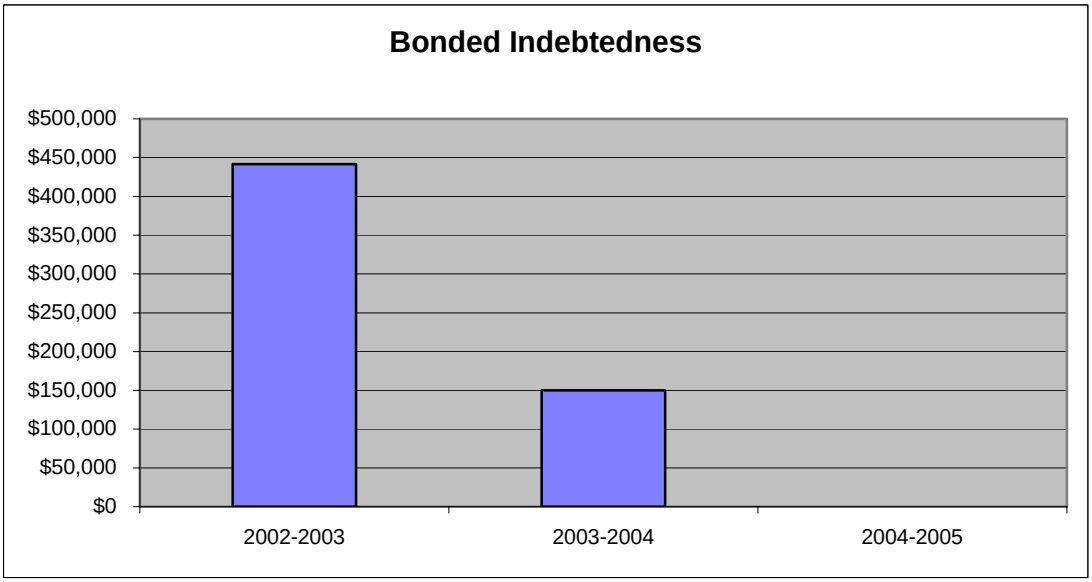
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 18.166 | 14.232 | 14.497 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 2.972 | 2.919 | 3.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 1.057 | 0.000 | 0.000 |
| Bond & Interest 2 | 0.000 | 0.000 | 0.000 |
| No Fund Warrant | 0.000 | 0.000 | 0.000 |
| Special Assessment | 0.000 | 0.000 | 0.000 |
| Temporary Note | 0.000 | 0.000 | 0.000 |
| **TOTAL USD** | **42.195** | **37.151** | **37.497** |
| Historical Museum | 0.000 | 0.000 | 0.000 |
| Public Library Board | 0.000 | 1.167 | 1.200 |
| Public Library Board & Employee Benefits | 0.000 | 0.000 | 0.000 |
| Recreation Commission | 2.972 | 2.917 | 3.000 |
| Recreation Commission Employee Benefit | 0.792 | 1.167 | 1.200 |
| **TOTAL OTHER** | **3.764** | **5.251** | **5.400** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $74,174,938 | $74,991,727 | $75,788,255 |
| Bonded Indebtedness | 441,456 | 150,000 | 0 |



USD# 446
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Actual | | | 2004-05 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 14.0 | 925,375 | 66,098 | 14.0 | 957,756 | 68,411 | 14.0 | 986,489 | 70,464 |
| Teachers (Full Time) | 124.5 | 4,951,896 | 39,774 | 125.5 | 5,085,651 | 40,523 | 125.5 | 5,238,221 | 41,739 |
| Other Certified (Licensed) Personnel | 11.5 | 514,196 | 44,713 | 12.0 | 549,642 | 45,804 | 12.0 | 566,131 | 47,178 |
| Classified Personnel | 78.6 | 1,630,757 | 20,748 | 80.9 | 1,522,646 | 18,821 | 80.9 | 1,568,325 | 19,386 |
| Substitutes/Temporary Help | XXXXXXX | 149,333 | XXXXXXXXXXX | XXXXXXX | 113,888 | XXXXXXXXXXX | XXXXXXX | 131,600 | 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.<br><br>** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors). |
| Teachers (Full Time Only): | *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers. |
| Other Certified (Licensed) Personnel: | Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers. |
| Classified Personnel: | **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers. |
| Substitutes/Temporary: | **Substitute Teachers, Coaching Assistants and other short term temporary help. |
| Total Salary: | Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****. |

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

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

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

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

# KSDE Website Information Available

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

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

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

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

**Kansas Building Report Card**
http://online.ksde.org/rcard

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