# Budget at a Glance

# 2003 - 2004

## Lansing USD #469

# Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

USD# 469

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

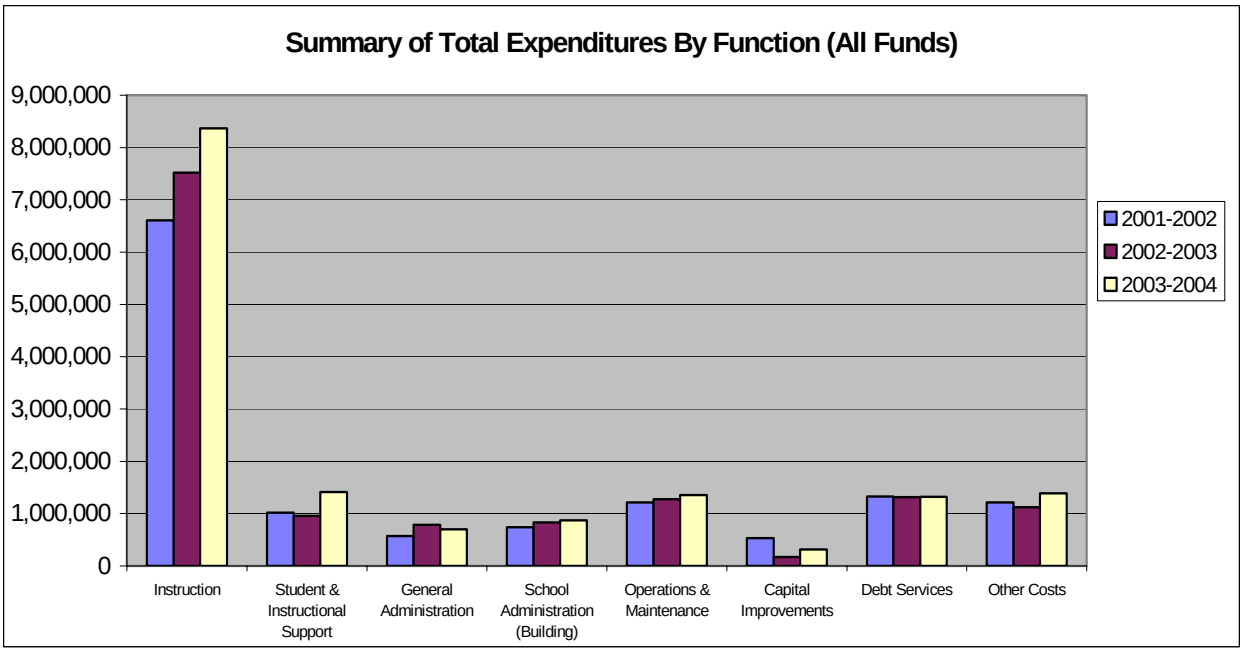
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 6,609,565 | 50% | 7,519,679 | 54% | 14% | 8,370,517 | 53% | 11% |
| Student & Instructional Support | 1,017,685 | 8% | 957,133 | 7% | -6% | 1,414,062 | 9% | 48% |
| General Administration | 571,821 | 4% | 787,991 | 6% | 38% | 698,627 | 4% | -11% |
| School Administration (Building) | 741,279 | 6% | 829,063 | 6% | 12% | 869,211 | 6% | 5% |
| Operations & Maintenance | 1,211,131 | 9% | 1,275,769 | 9% | 5% | 1,352,900 | 9% | 6% |
| Capital Improvements | 527,701 | 4% | 172,649 | 1% | -67% | 315,000 | 2% | 82% |
| Debt Services | 1,325,801 | 10% | 1,317,116 | 9% | -1% | 1,320,074 | 8% | 0% |
| Other Costs | 1,212,238 | 9% | 1,123,827 | 8% | -7% | 1,386,844 | 9% | 23% |
| **Total Expenditures** | 13,217,221 | 100% | 13,983,227 | 100% | 6% | 15,727,235 | 100% | 12% |

*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.

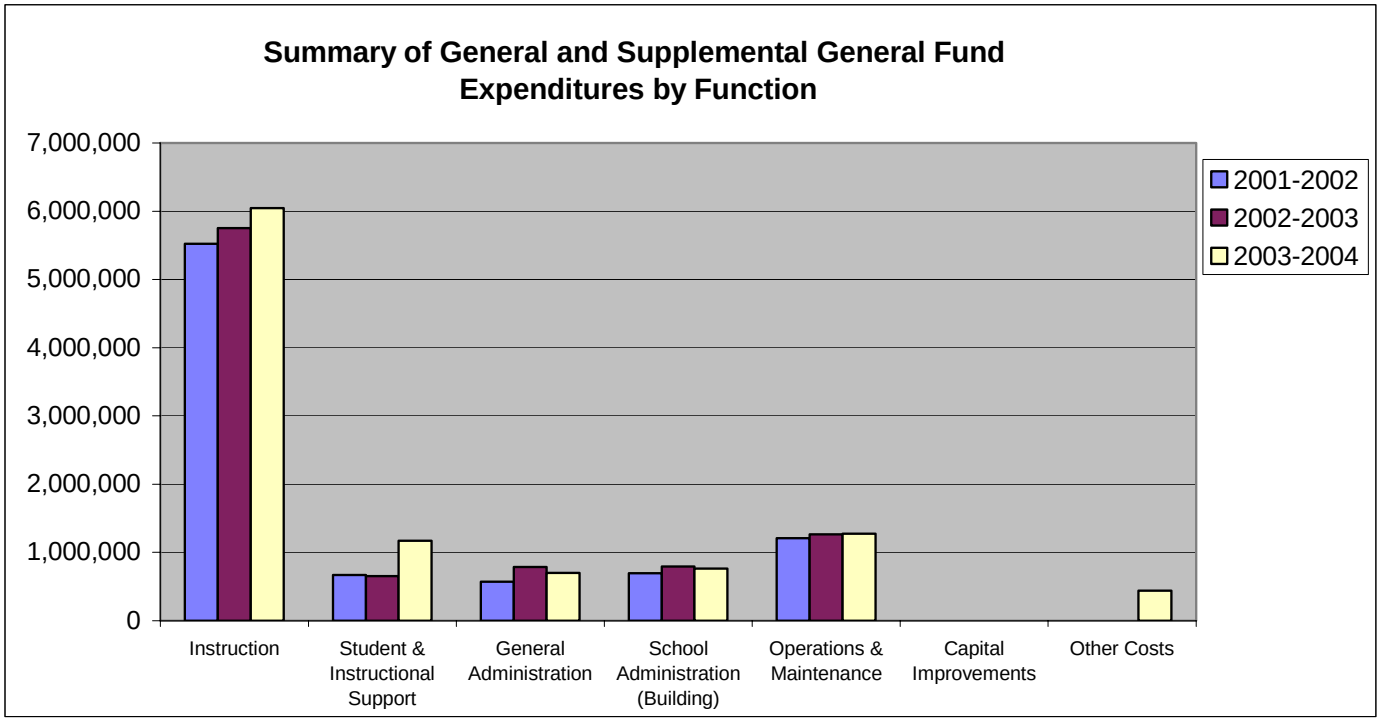
Further definition of what goes into each category:

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



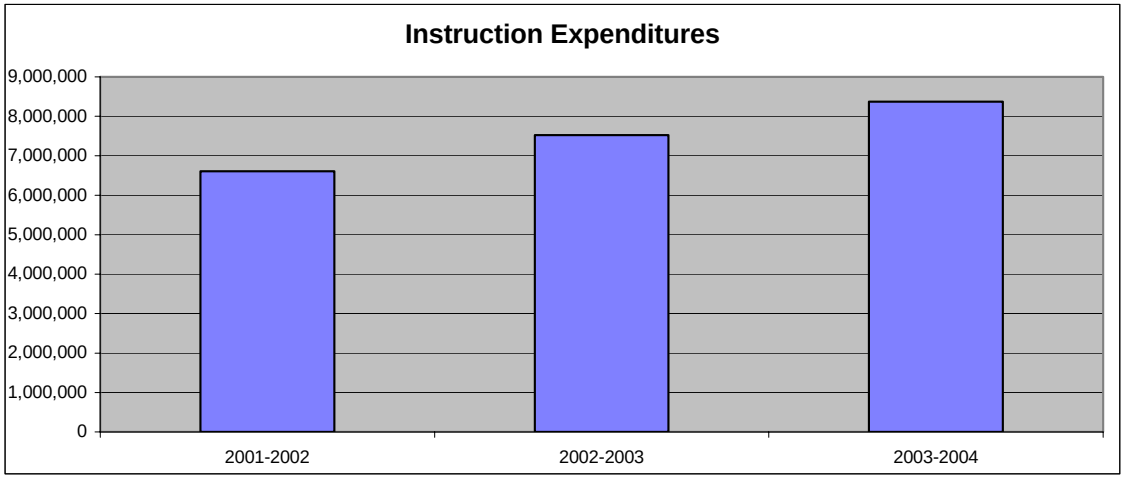
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 5,521,765 | 64% | 5,752,782 | 62% | 4% | 6,046,629 | 58% | 5% |
| Student & Instructional Support | 671,178 | 8% | 653,181 | 7% | -3% | 1,171,197 | 11% | 79% |
| General Administration | 571,821 | 7% | 787,991 | 9% | 38% | 698,627 | 7% | -11% |
| School Administration (Building) | 693,214 | 8% | 794,732 | 9% | 15% | 766,191 | 7% | -4% |
| Operations & Maintenance | 1,210,049 | 14% | 1,265,027 | 14% | 5% | 1,275,015 | 12% | 1% |
| Capital Improvements | 174 | 0% | 0 | 0% | -100% | 0 | 0% | 0% |
| Other Costs | 1,600 | 0% | 240 | 0% | -85% | 441,321 | 4% | 183784% |
| **Total Expenditures** | 8,669,801 | 100% | 9,253,953 | 100% | 7% | 10,398,980 | 100% | 12% |
| Amount per Pupil | $4,637 | | $4,645 | | 0% | $5,058 | | 9% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 5,232,048 | | 5,644,222 | 8% | | 5,706,651 | 1% |
| Federal Funds | 138,214 | | 197,047 | 43% | | 134,020 | -32% |
| Supplemental General | 289,717 | | 108,560 | -63% | | 339,978 | 213% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 94,079 | | 50,819 | -46% | | 384,600 | 657% |
| Driver Education | 21,238 | | 17,605 | -17% | | 43,400 | 147% |
| 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 | 19,317 | | 25,852 | 34% | | 54,490 | 111% |
| Special Education | 549,765 | | 1,242,966 | 126% | | 1,610,553 | 30% |
| Technology Education | 118,836 | | 111,055 | -7% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 84,318 | | 92,576 | 10% | | 96,825 | 5% |
| Gifts/Grants | 0 | | 67 | 0% | | 0 | -100% |
| 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 | 62,033 | | 28,910 | -53% | | | |
| 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** | 6,609,565 | | 7,519,679 | 14% | | 8,370,517 | 11% |
| Enrollment (FTE)* | 1,869.6 | | 1,992.4 | 7% | | 2,056.0 | 3% |
| Amount per Pupil | 3,535 | | 3,774 | 7% | | 4,071 | 8% |
| | | | | | | | |
| 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** | 6,609,565 | | 7,519,679 | 14% | | 8,370,517 | 11% |




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.

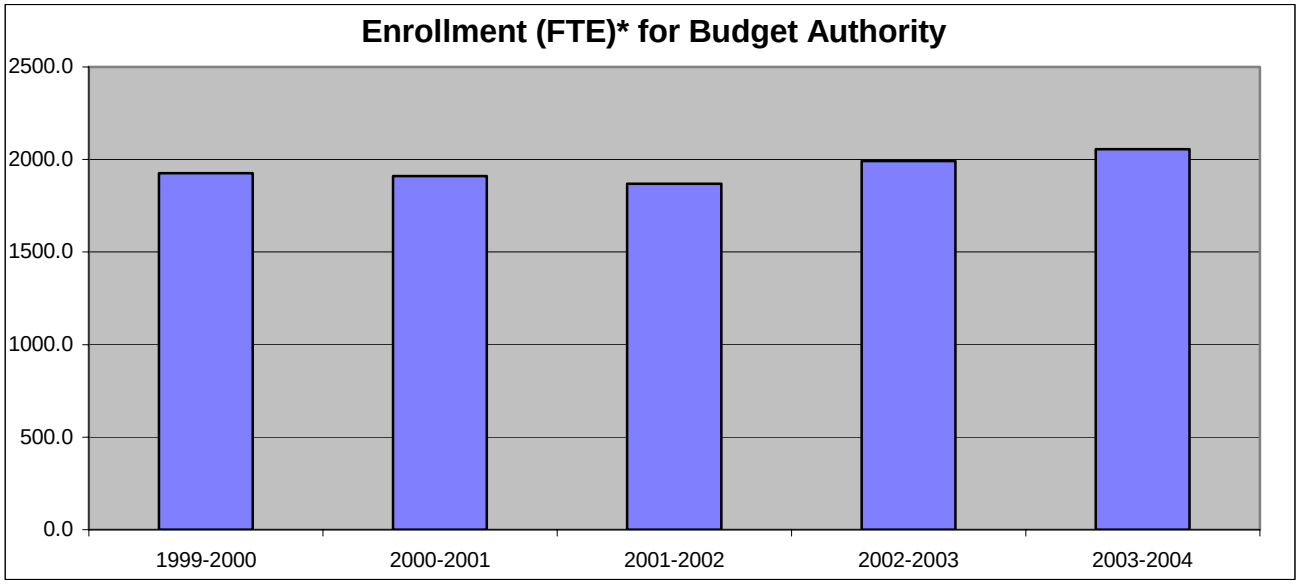
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

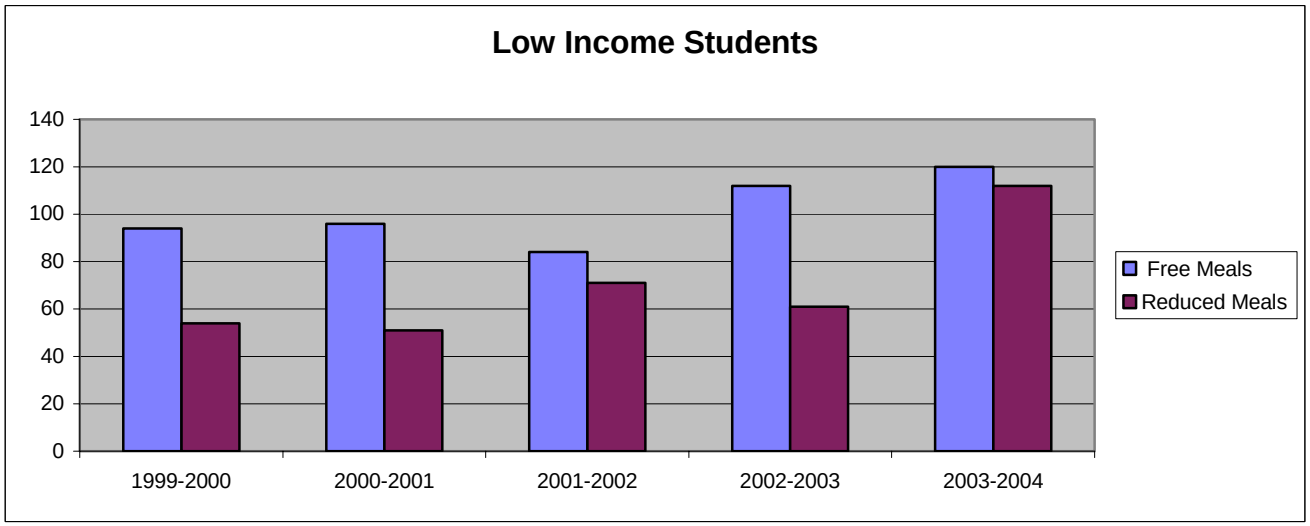
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 9,750,212 | 328 | 8,291,995 | 750 | | 0 | 1,457,139 |
| Supplemental General | 2,437,553 | 182,292 | 1,149,794 | | | | 1,105,467 |
| 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 | 800,000 | 1,146,474 | | 0 | 0 | 160,000 | 384,423 |
| Driver Training | 51,000 | 44,548 | 6,000 | | 0 | 0 | 452 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 739,615 | 75,280 | 10,366 | 140,961 | 0 | 0 | 513,008 |
| Professional Development | 72,000 | 0 | 0 | 0 | 0 | 72,000 | 0 |
| Parent Education Program | 46,044 | 1,347 | 26,576 | 1,200 | 0 | 15,100 | 1,821 |
| Summer School | 63,000 | 43,154 | | 0 | 0 | 19,846 | 0 |
| Special Education | 1,882,356 | 559,163 | 0 | 10,000 | 0 | 1,313,193 | 0 |
| Vocational Education | 208,646 | | | 0 | 0 | 208,646 | 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 | 1,678 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| Bond and Interest #1 | 1,320,074 | 679,739 | 379,141 | | 0 | | 1,246,148 |
| 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 | 145,520 | 0 | xxxxxxxxxxx | 145,520 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 17,516,020 | 2,734,003 | 9,863,872 | 298,431 | 0 | 1,788,785 | 4,708,458 |
| Less Transfers | 1,788,785 | | | | | | |
| TOTAL Budget Expenditures | $15,727,235 | | | | | | |

## 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)* | 1,926.0 | 1,911.0 | -1% | 1,869.6 | -2% | 1,992.4 | 7% | 2,056.0 | 3% |
| Number of Students - Free Meals | 94 | 96 | 2% | 84 | -13% | 112 | 33% | 120 | 7% |
| Number of Students - Reduced Meals | 54 | 51 | -6% | 71 | 39% | 61 | -14% | 112 | 84% |

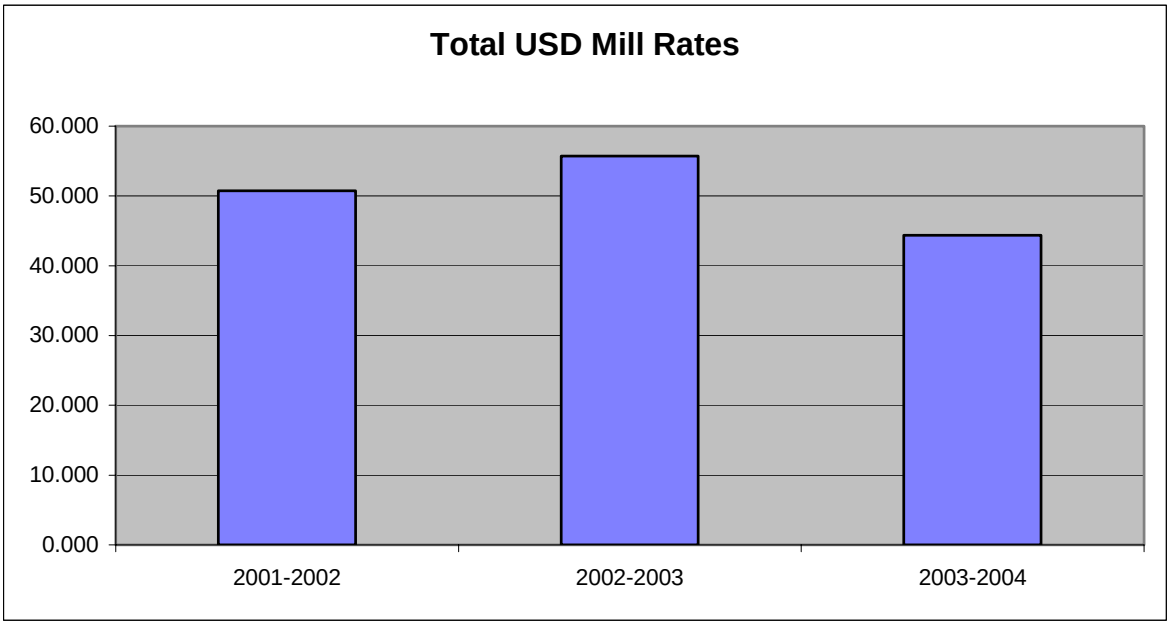



*FTE for state aid and budget authority purposes for general fund.

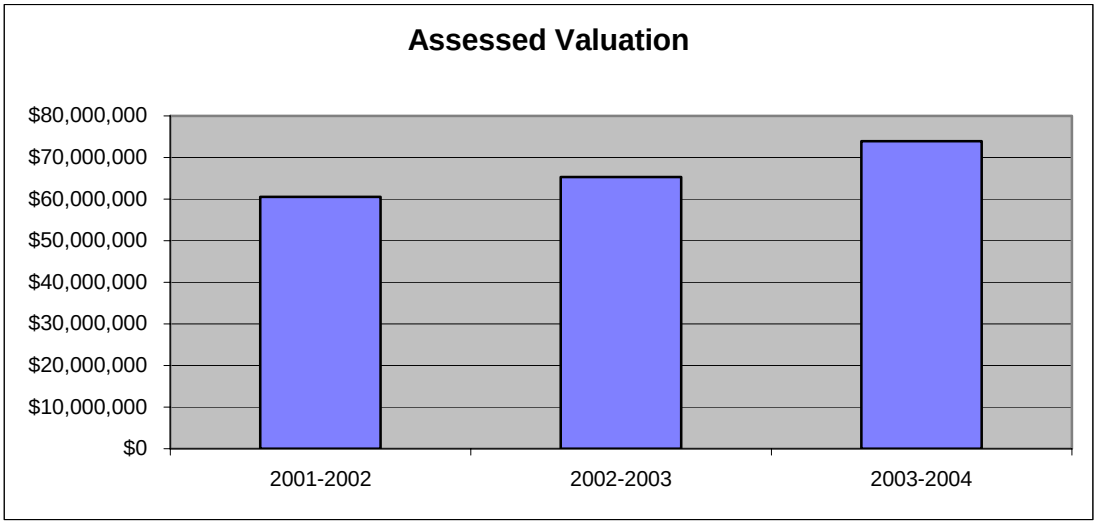
## Miscellaneous Information
## Mill Rates by Fund

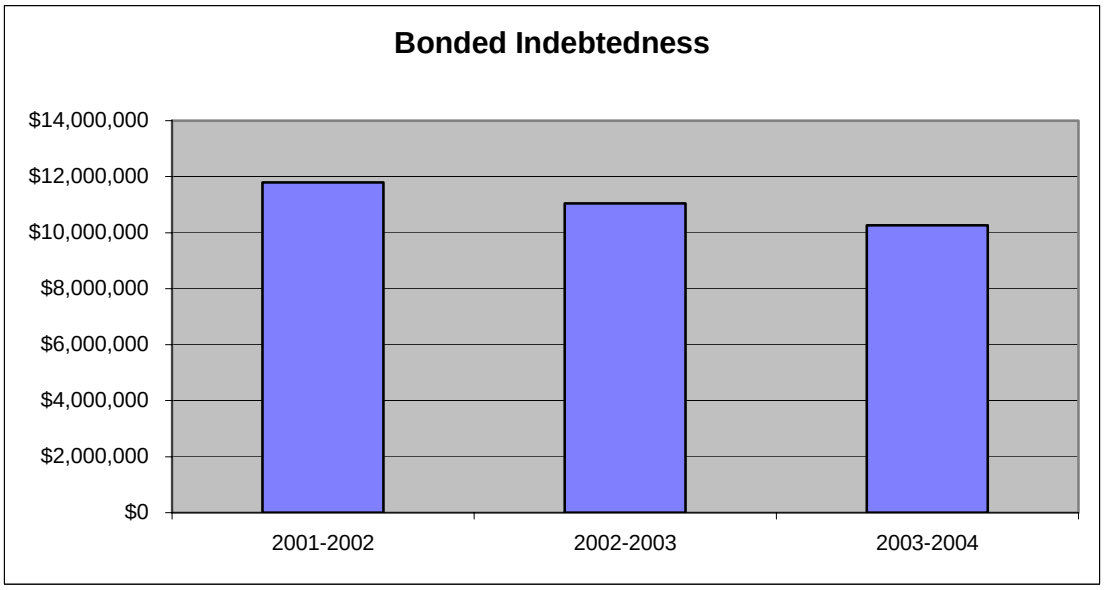
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 12.965 | 19.201 | 7.328 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.992 | 3.998 | 4.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 13.773 | 12.523 | 13.047 |
| 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** | **50.730** | **55.722** | **44.375** |
| 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 | $60,560,000 | $65,312,391 | $73,930,098 |
| Bonded Indebtedness | 11,790,000 | 11,040,000 | 10,255,000 |



USD# 469
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 12.0 | 695,444 | 57,954 | 12.0 | 749,753 | 62,479 |
| Teachers (Full Time) | 105.0 | 4,182,101 | 39,830 | 105.0 | 4,498,307 | 42,841 |
| Other Certified (Licensed) Personnel | 13.0 | 502,279 | 38,637 | 13.0 | 512,034 | 39,387 |
| Classified Personnel | 61.3 | 1,196,126 | 19,513 | 61.3 | 1,287,517 | 21,004 |
| Substitutes/Temporary Help | XXXXX | 170,565 | XXXXXXXXXXX | XXXXX | 172,000 | 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