

2004 - 2005

Budget at a Glance



Caldwell

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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	1,943,990	60%	1,779,458	53%	-8%	2,033,822	54%	14%
Student & Instructional Support	147,687	5%	202,402	6%	37%	211,077	6%	4%
General Administration	204,739	6%	219,310	6%	7%	214,419	6%	-2%
School Administration (Building)	200,591	6%	222,440	7%	11%	232,325	6%	4%
Operations & Maintenance	249,740	8%	308,676	9%	24%	468,183	12%	52%
Capital Improvements	54,024	2%	144,106	4%	167%	134,910	4%	-6%
Debt Services	237,366	7%	325,326	10%	37%	378,551	10%	16%
Other Costs	185,735	6%	179,694	5%	-3%	81,665	2%	-55%
Total Expenditures	3,223,872	100%	3,381,412	100%	5%	3,754,952	100%	11%
Amount per Pupil	\$10,891		\$11,347		4%	\$12,054		6%

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

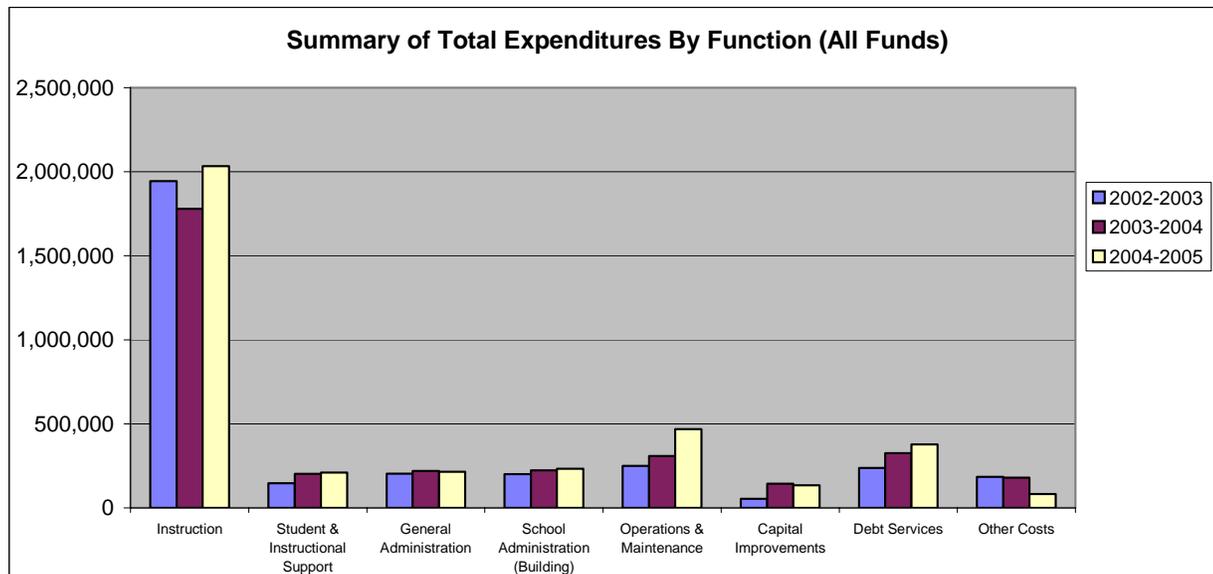
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

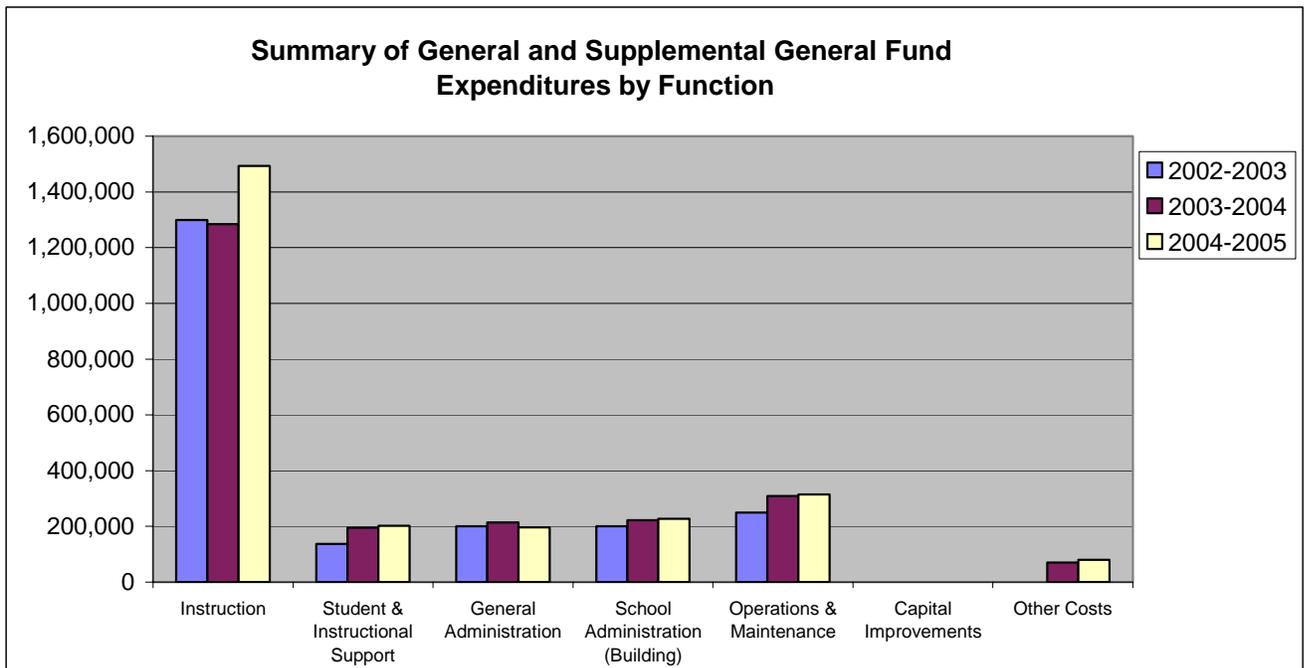
Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200



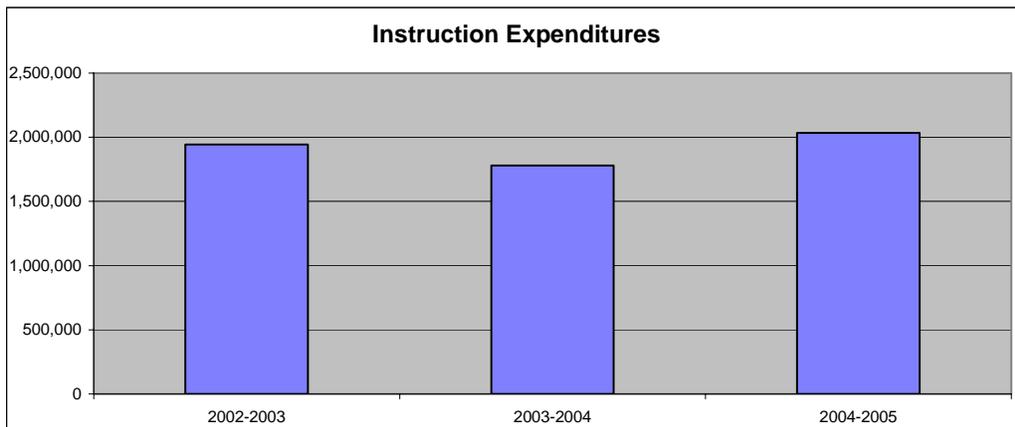
**Summary of General and Supplemental General Fund
Expenditures by Function**

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,298,529	62%	1,284,544	56%	-1%	1,493,383	59%	16%
Student & Instructional Support	137,490	7%	195,514	9%	42%	202,677	8%	4%
General Administration	200,350	10%	214,106	9%	7%	196,415	8%	-8%
School Administration (Building)	200,591	10%	222,440	10%	11%	226,849	9%	2%
Operations & Maintenance	249,648	12%	308,546	13%	24%	314,808	13%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	70,150	3%	0%	79,643	3%	14%
Total Expenditures	2,086,608	100%	2,295,300	100%	10%	2,513,775	100%	10%
Amount per Pupil	\$7,049		\$7,702		9%	\$8,070		5%



Instruction Expenditures (1000)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	1,014,574	1,024,188	1%	1,065,808	4%
Federal Funds	289,283	127,912	-56%	108,686	-15%
Supplemental General	283,955	260,356	-8%	427,575	64%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	950	0	-100%	0	0%
Driver Education	3,954	3,987	1%	4,600	15%
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	327,964	330,237	1%	345,883	5%
Technology Education	0				
Transportation	0				
Vocational Education	17,894	20,000	12%	20,000	0%
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%		
KPERS Spec. Ret. Contribution				61,270	
Contingency Reserve	0	7,254	0%		
Text Book & Student Material	5,416	5,524	2%		
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	1,943,990	1,779,458	-8%	2,033,822	14%
Enrollment (FTE)*	296.0	298.0	1%	311.5	5%
Amount per Pupil	6,568	5,971	-9%	6,529	9%
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	1,943,990	1,779,458	-8%	2,033,822	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.

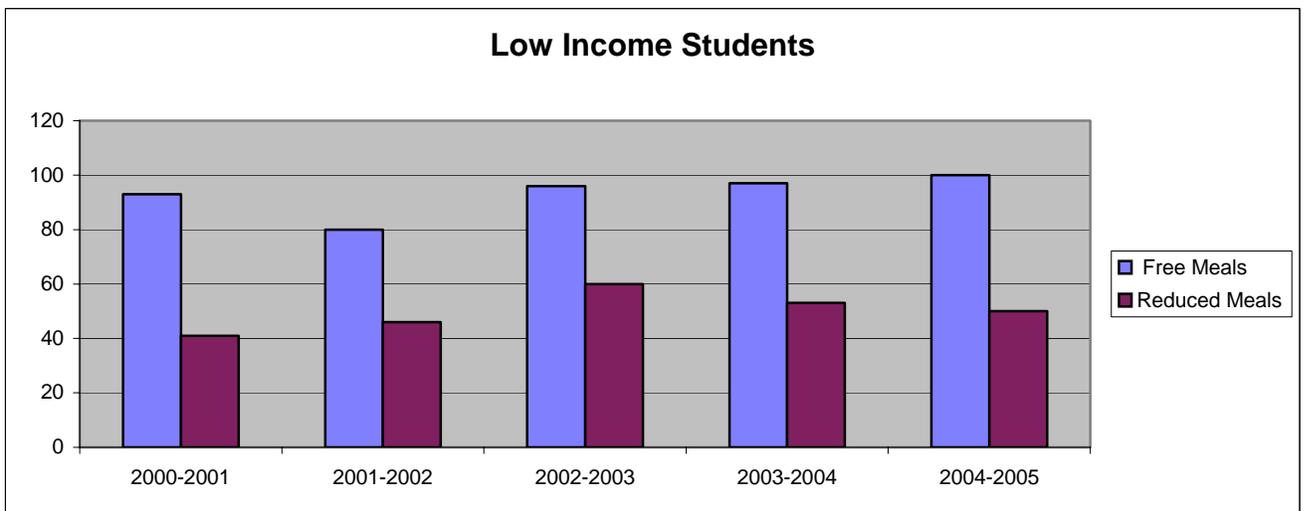
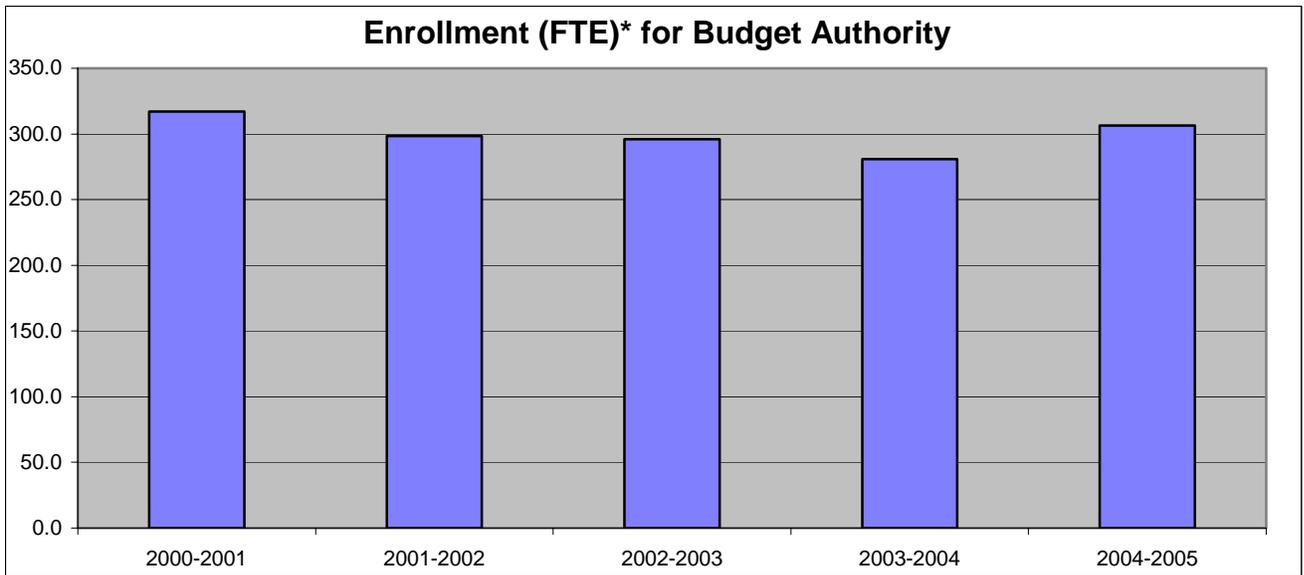
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2004-05

Fund	2004-05		Estimated Sources of Revenue--2004-05				
	Amount Budgeted	July 1, 2004 Cash Balance	State	Federal	Interest	Local Transfers	Other
General	2,368,405	2	2,108,341	0		0	260,062
Supplemental General	592,101	17,738	118,953				455,410
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	134,910	76,955		0	0	55,459	4,660
Driver Training	5,100	0	2,100		0	1,000	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	152,393	18,272	2,161	65,060	0	0	66,900
Professional Development	5,000	0	0	0	0	5,000	0
Parent Education Program	3,400	0	0	0	0	3,400	0
Summer School	0	0		0	0	0	0
Special Education	345,883	175,460	0	0	0	361,872	0
Vocational Education	20,000			0	0	20,000	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
KPERS Special Retirement Contribution	82,050	0	82,050				
Bond and Interest #1	378,551	260,955	71,830		0		280,332
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	113,890	0	xxxxxxxxxxx	113,890	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
SUBTOTAL	4,201,683	549,382	2,385,435	178,950	0	446,731	1,069,364
Less Transfers	446,731						
TOTAL Budget Expenditures	<u>\$3,754,952</u>						

Other Information

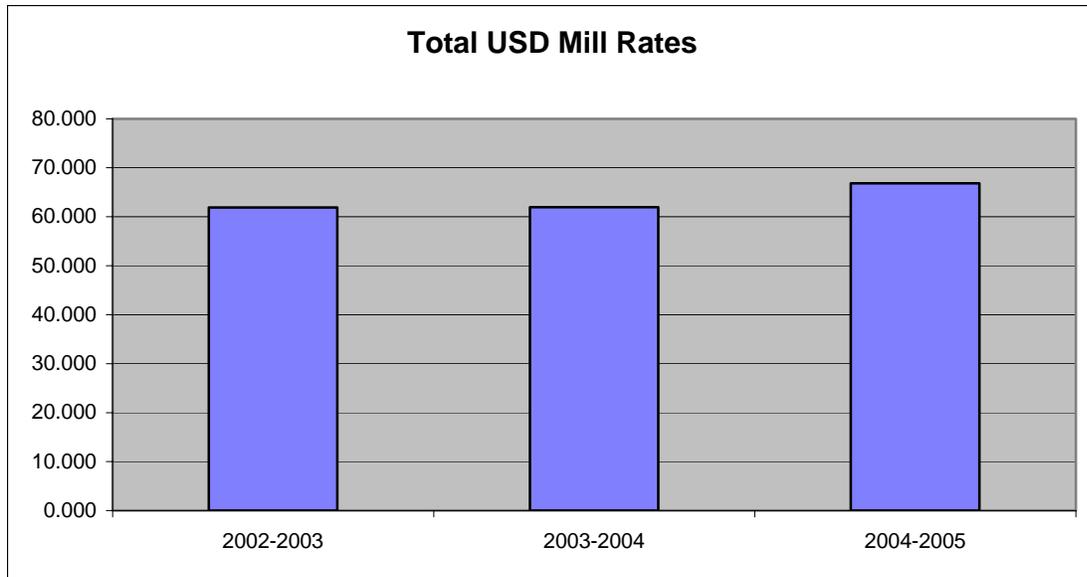
	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	317.0	298.5	-6%	296.0	-1%	280.7	-5%	306.5	9%
Number of Students - Free Meals	93	80	-14%	96	20%	97	1%	100	3%
Number of Students - Reduced Meals	41	46	12%	60	30%	53	-12%	50	-6%



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

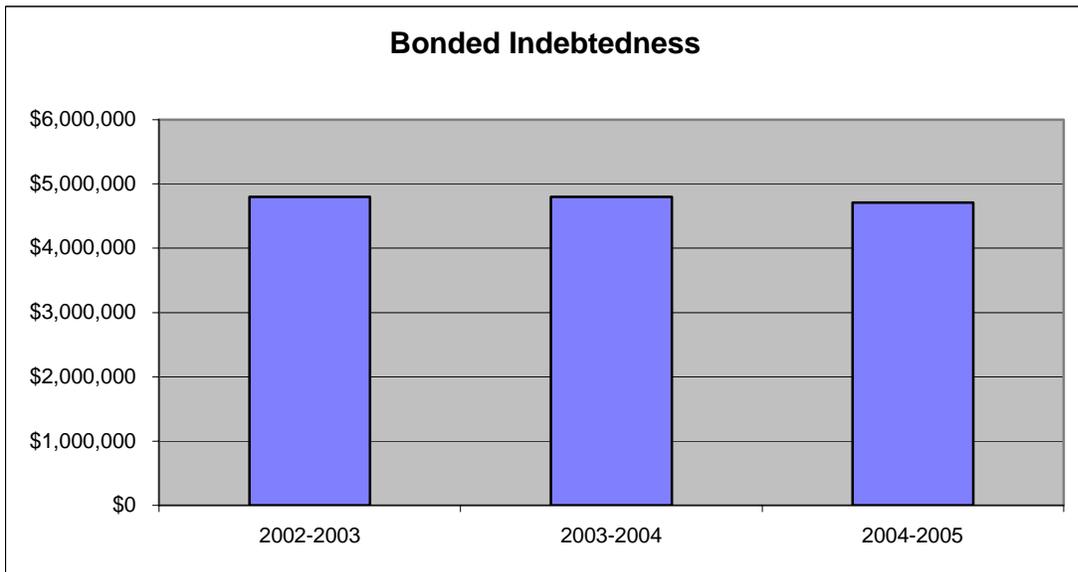
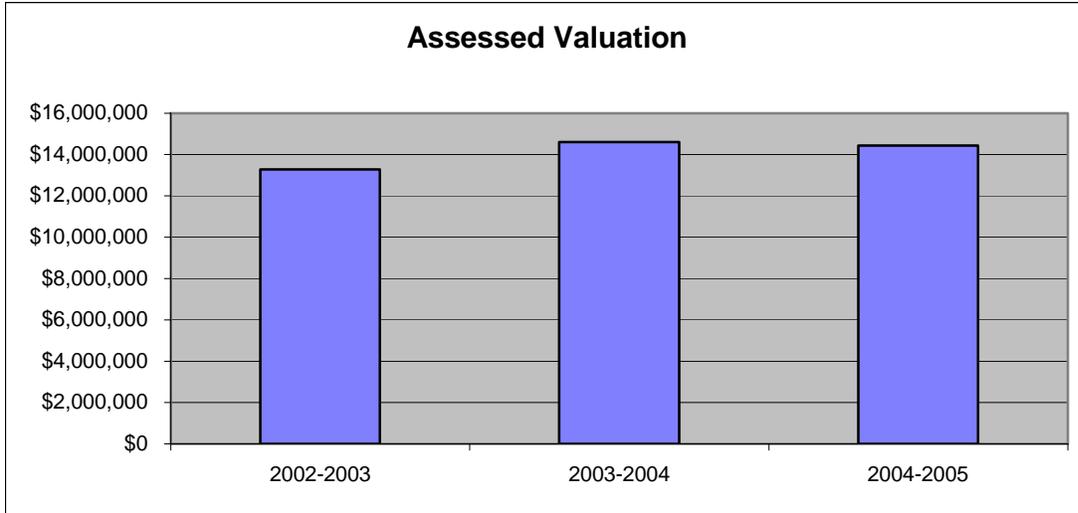
**Miscellaneous Information
Mill Rates by Fund**

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	16.370	22.296	29.933
Adult Education	0.000	0.000	0.000
Capital Outlay	4.966	0.000	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	20.557	19.656	16.892
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	61.893	61.952	66.825
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	1.397	1.500	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	1.397	1.500	1.000



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	\$13,279,106	\$14,594,025	\$14,424,270
Bonded Indebtedness	4,800,000	4,800,000	4,710,000



USD# 360
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)	3.0	171,000	57,000	3.0	173,400	57,800	3.0	176,400	58,800
Teachers (Full Time)	22.5	824,020	36,623	22.0	833,360	37,880	22.0	844,360	38,380
Other Certified (Licensed) Personnel	2.0	73,000	36,500	2.0	74,460	37,230	2.0	75,460	37,730
Classified Personnel	2.0	33,600	16,800	2.0	34,272	17,136	2.0	34,272	17,136
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXXX	XXXXXXX		XXXXXXXXXXXX	XXXXXXX		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_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