Budget at a Glance

2003 - 2004

Louisburg – USD 416

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USD# 416

Summary of Total Expenditures By Function
(All Funds)

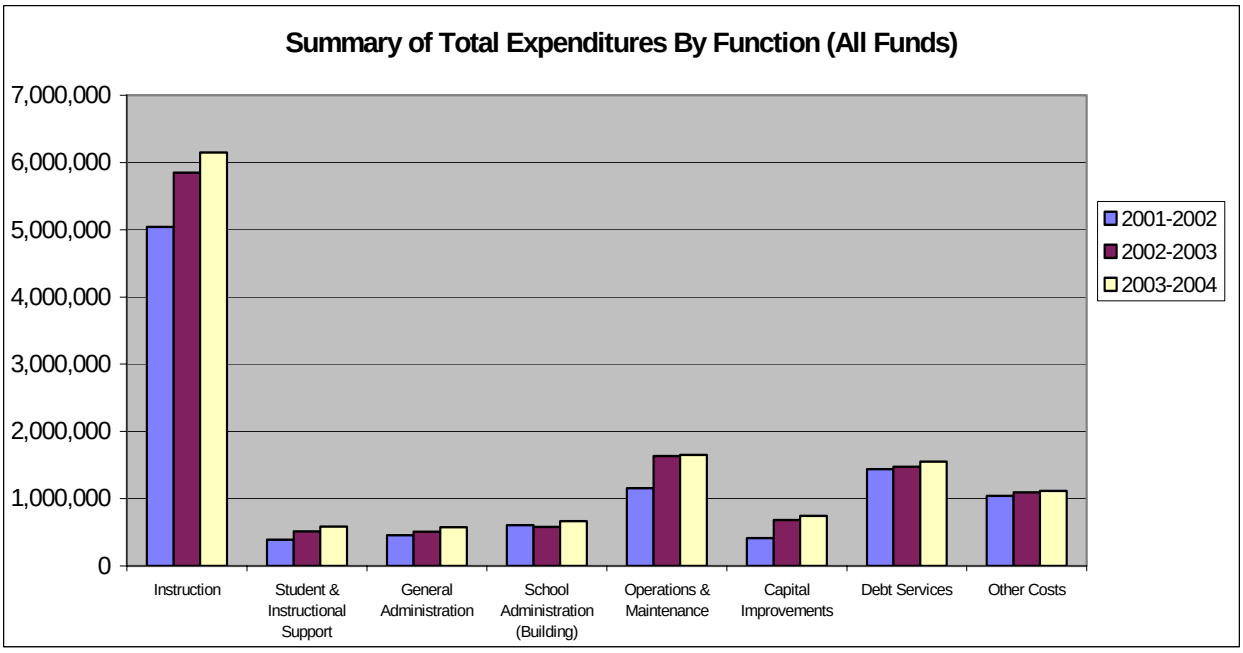
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	5,041,764	48%	5,850,659	47%	16%	6,151,151	47%	5%
Student & Instructional Support	387,440	4%	512,228	4%	32%	583,160	4%	14%
General Administration	456,712	4%	507,519	4%	11%	573,675	4%	13%
School Administration (Building)	605,497	6%	580,397	5%	-4%	663,582	5%	14%
Operations & Maintenance	1,154,855	11%	1,633,974	13%	41%	1,651,542	13%	1%
Capital Improvements	410,002	4%	681,678	6%	66%	743,173	6%	9%
Debt Services	1,439,607	14%	1,476,539	12%	3%	1,550,994	12%	5%
Other Costs	1,040,088	10%	1,092,620	9%	5%	1,117,603	9%	2%
Total Expenditures	10,535,965	100%	12,335,614	100%	17%	13,034,880	100%	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, 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.

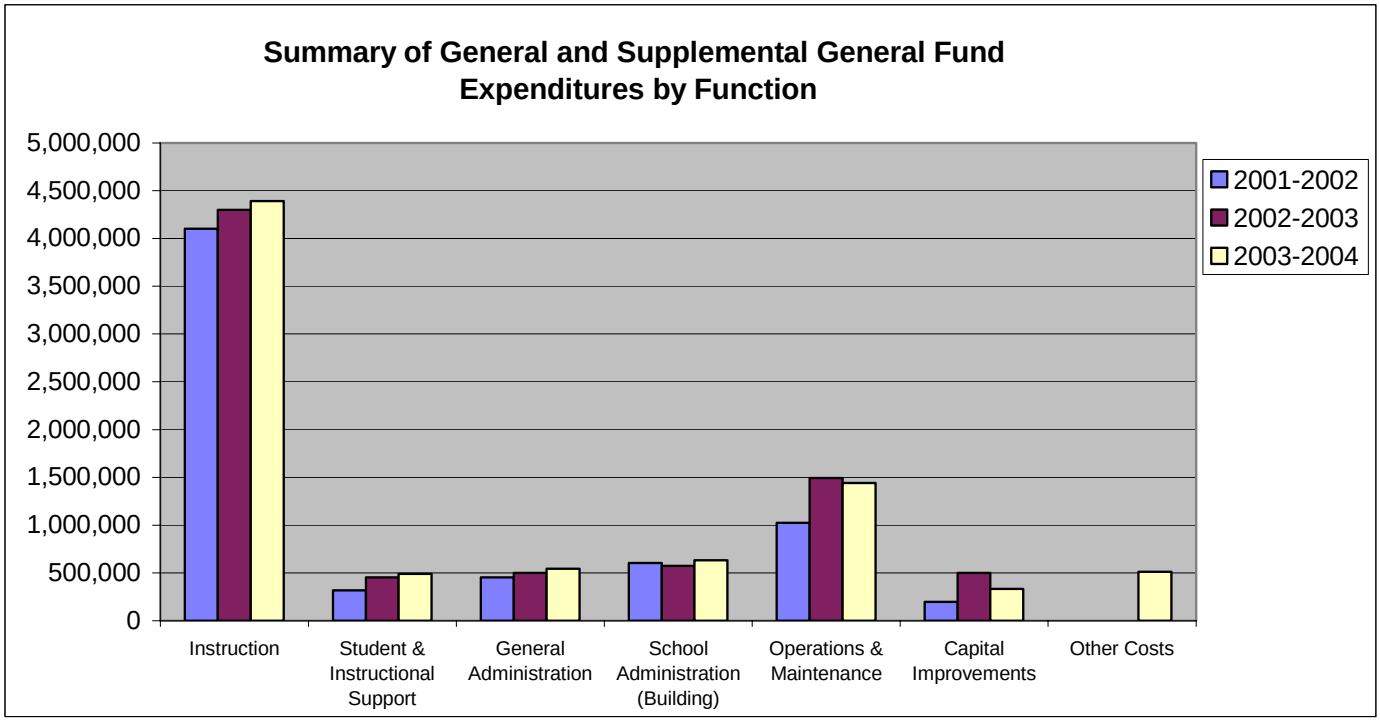
Further definition of what goes into each category:

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



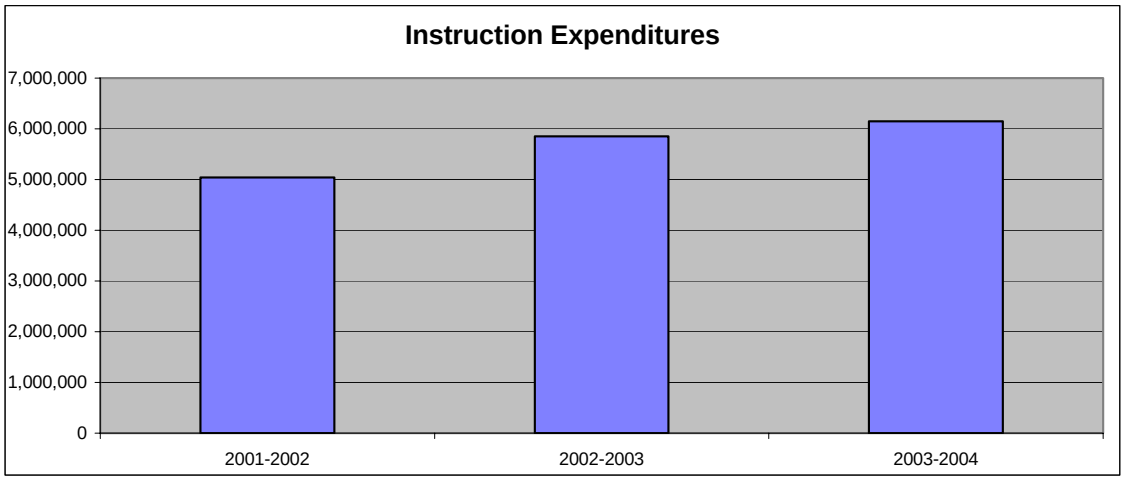
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,102,853	61%	4,298,688	55%	5%	4,393,833	53%	2%
Student & Instructional Support	316,395	5%	454,689	6%	44%	491,443	6%	8%
General Administration	454,232	7%	500,876	6%	10%	541,672	6%	8%
School Administration (Building)	603,415	9%	575,121	7%	-5%	631,382	8%	10%
Operations & Maintenance	1,024,611	15%	1,493,323	19%	46%	1,439,282	17%	-4%
Capital Improvements	197,782	3%	500,709	6%	153%	333,173	4%	-33%
Other Costs	0	0%	0	0%	0%	511,523	6%	0%
Total Expenditures	6,699,288	100%	7,823,406	100%	17%	8,342,308	100%	7%
Amount per Pupil	$4,775		$5,804		22%	$6,139		6%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	3,777,513		3,985,686	6%		4,025,333	1%
Federal Funds	87,422		134,252	54%		121,737	-9%
Supplemental General	325,340		313,002	-4%		368,500	18%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	177,546		85,747	-52%		150,000	75%
Driver Education	16,381		19,775	21%		21,600	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	34,572		36,002	4%		37,800	5%
Special Education	481,767		1,143,917	137%		1,291,681	13%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	128,899		130,208	1%		134,500	3%
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	8,675		0	-100%			
Text Book & Student Material	3,649		2,070	-43%			
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	5,041,764		5,850,659	16%		6,151,151	5%
Enrollment (FTE)*	1,403.0		1,348.0	-4%		1,359.0	1%
Amount per Pupil	3,594		4,340	21%		4,526	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	0		0	0%		0	0%
TOTAL	5,041,764		5,850,659	16%		6,151,151	5%



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.

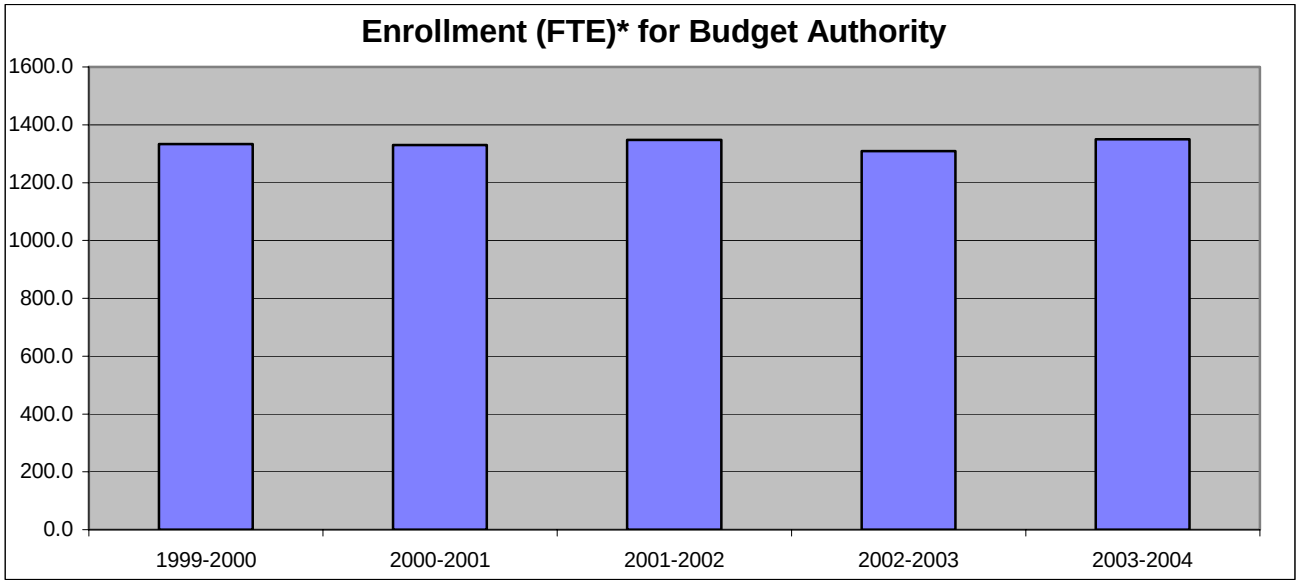
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

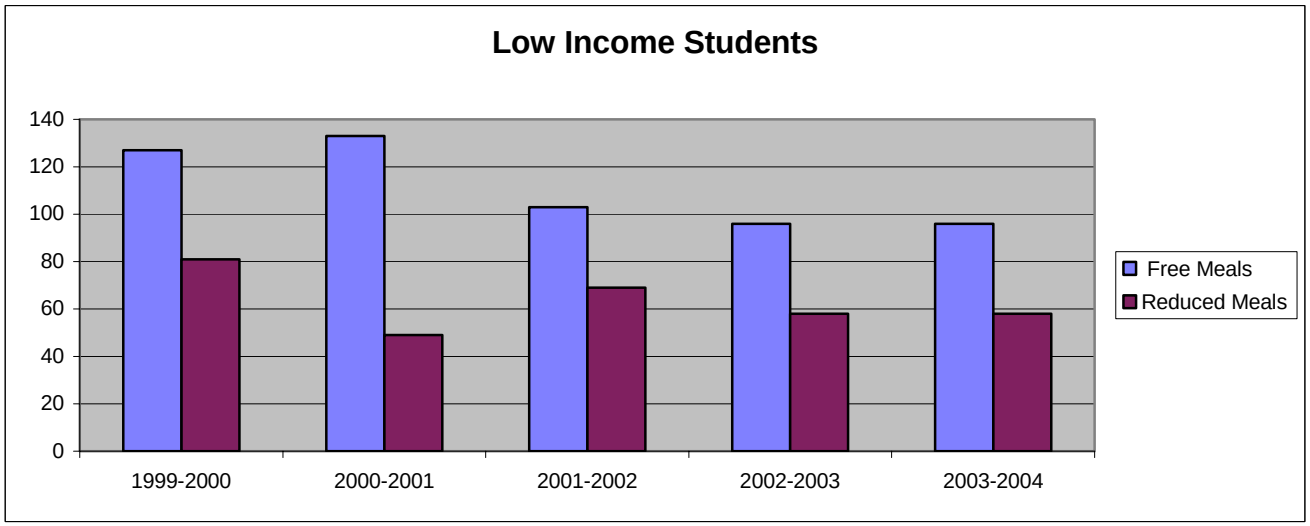
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,002,591	0	6,155,476	0		0	1,847,115
Supplemental General	2,000,648	82,511	2,601				1,915,536
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	701,298		0	25,000	0	290,558
Driver Training	25,550	20,578	6,375		0	5,000	14,000
Extraordinary School Program	0	0			0	0	0
Food Service	556,110	53,289	7,380	127,122	0	110,000	286,150
Professional Development	38,500	19,220	0	0	0	35,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	42,700	22,198		0	0	40,000	2,500
Special Education	1,379,961	242,950	0	0	0	1,336,431	0
Vocational Education	134,500			0	0	134,500	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	618,226	443,106	0		0		756,905
Bond and Interest #2	932,768	472,528	55,966		0		1,171,438
No Fund Warrant	0	0					0
Special Assessment		0					48,150
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	124,257	4,841	xxxxxxxxxxx	119,416	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,655,811	2,062,519	6,227,798	246,538	25,000	1,660,931	6,332,352
Less Transfers	1,660,931						
TOTAL Budget Expenditures	$12,994,880						

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)*	1,333.4	1,330.1	0%	1,348.0	1%	1,309.0	-3%	1,350.0	3%
Number of Students - Free Meals	127	133	5%	103	-23%	96	-7%	96	0%
Number of Students - Reduced Meals	81	49	-40%	69	41%	58	-16%	58	0%

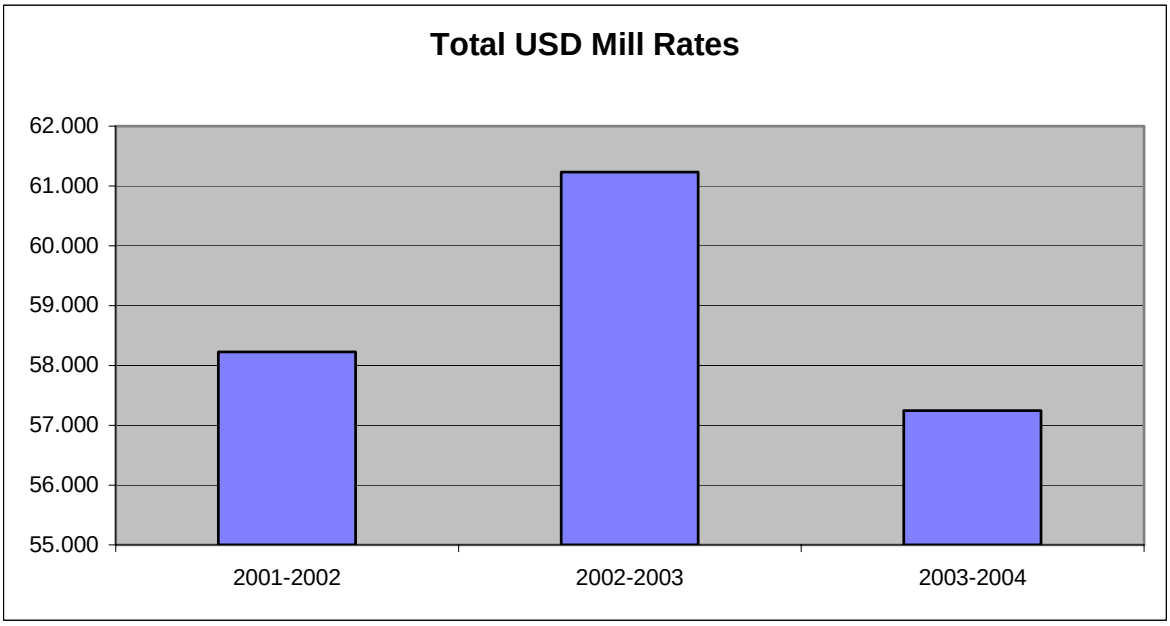




*FTE for state aid and budget authority purposes for general fund.

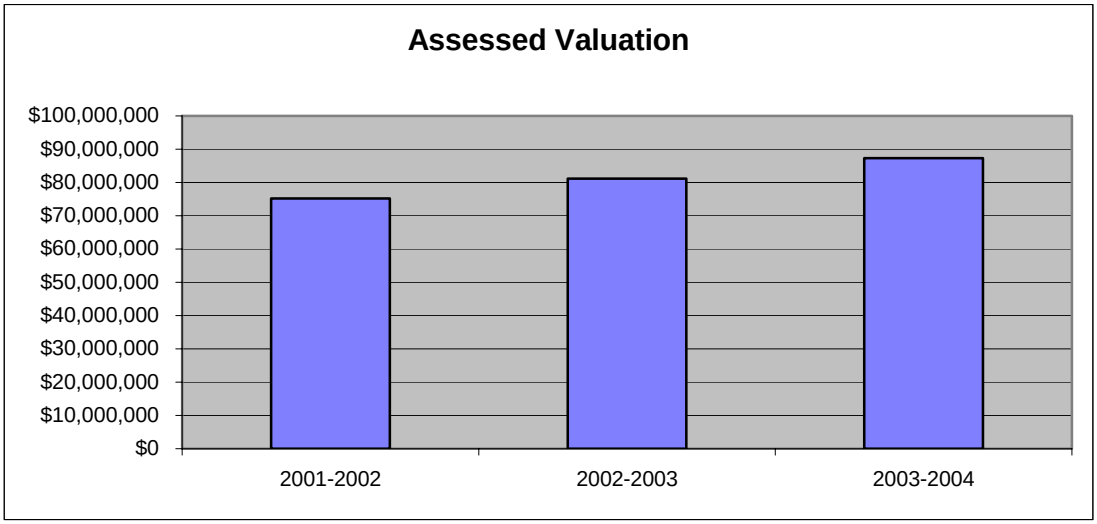
Miscellaneous Information
Mill Rates by Fund

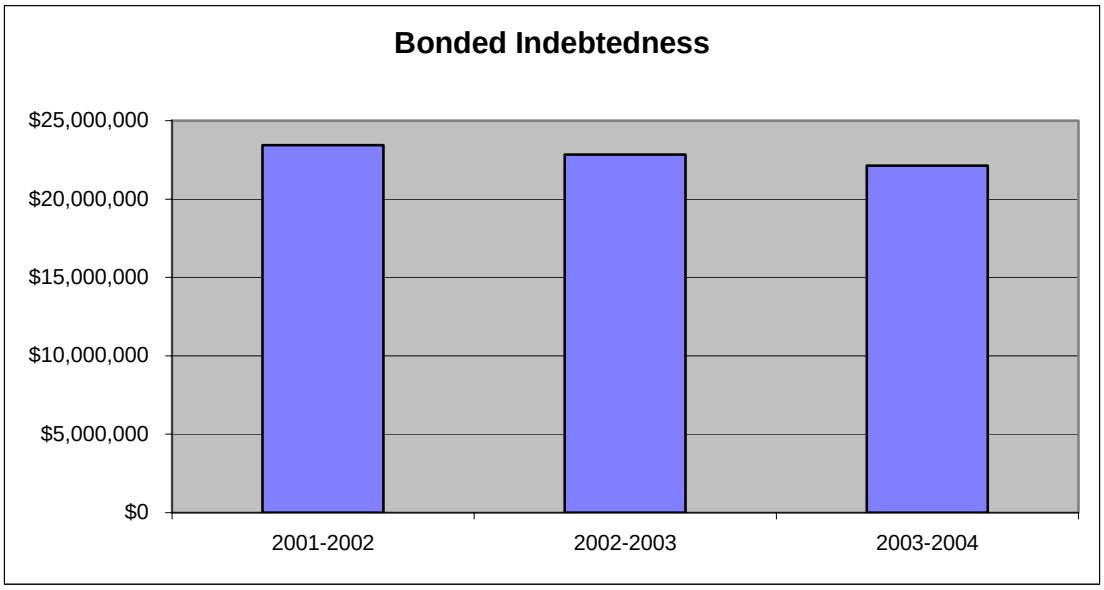
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	17.234	25.357	13.921
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	0.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	7.385	6.702	6.952
Bond & Interest 2	9.610	9.172	11.635
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.736
Temporary Note	0.000	0.000	0.000
TOTAL USD	**58.229**	**61.231**	**57.244**
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	$75,213,183	$81,119,961	$87,271,305
Bonded Indebtedness	23,435,959	22,843,361	22,126,829





USD# 416
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	450,464	75,077	6.0	478,411	79,735
Teachers (Full Time)	75.0	2,814,196	37,523	75.0	2,873,533	38,314
Other Certified (Licensed) Personnel	5.0	191,214	38,243	5.0	195,229	39,046
Classified Personnel	54.0	1,152,807	21,348	54.0	1,160,326	21,488
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