Budget at a Glance

2004 - 2005

Wathena

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Summary of Total Expenditures By Function
(All Funds)

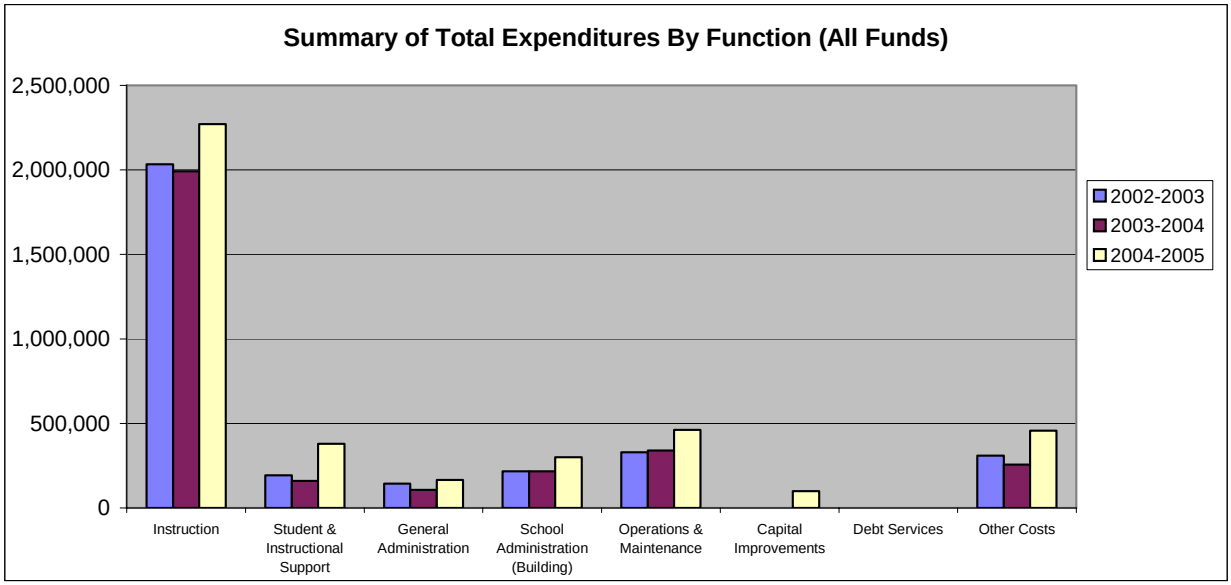
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,033,806	63%	1,991,418	65%	-2%	2,270,380	55%	14%
Student & Instructional Support	193,522	6%	159,579	5%	-18%	379,550	9%	138%
General Administration	144,174	4%	108,279	4%	-25%	166,124	4%	53%
School Administration (Building)	216,893	7%	216,557	7%	0%	300,766	7%	39%
Operations & Maintenance	329,378	10%	340,842	11%	3%	462,780	11%	36%
Capital Improvements	0	0%	0	0%	0%	100,000	2%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	310,890	10%	256,595	8%	-17%	456,907	11%	78%
Total Expenditures	3,228,663	100%	3,073,270	100%	-5%	4,136,507	100%	35%
Amount per Pupil	$8,364		$8,003		-4%	$10,606		33%

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.

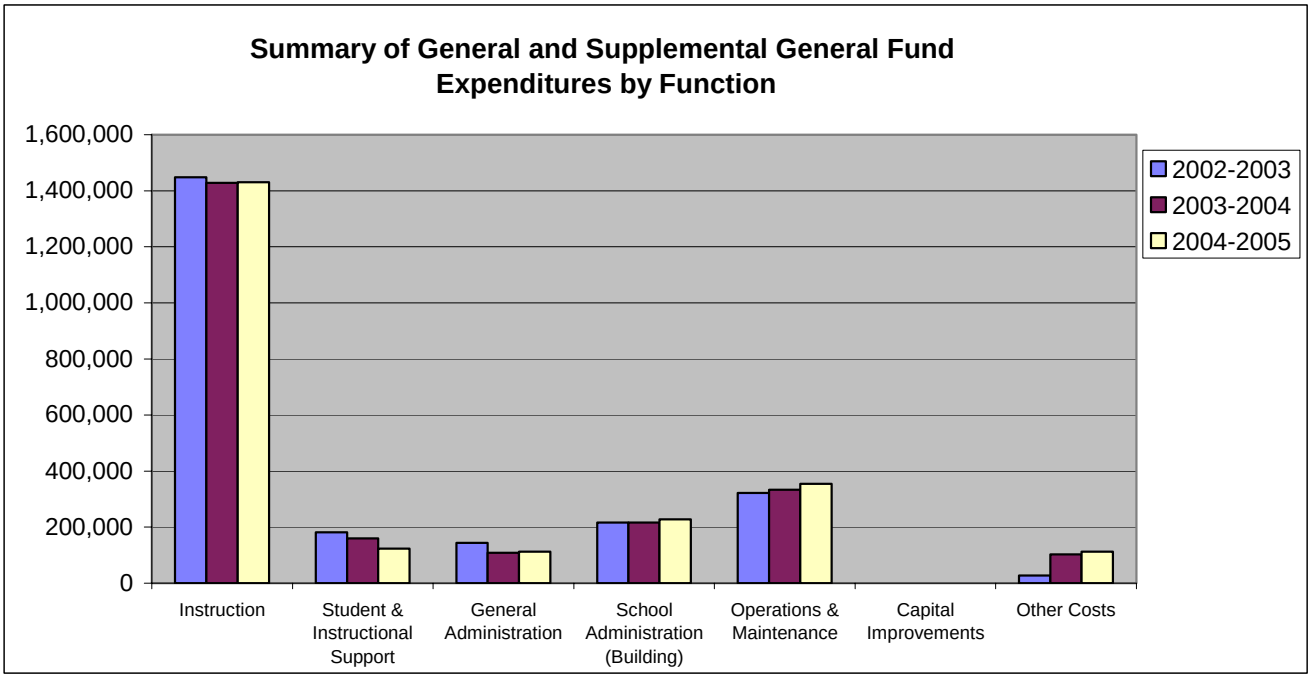
Further definition of what goes into each category:

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



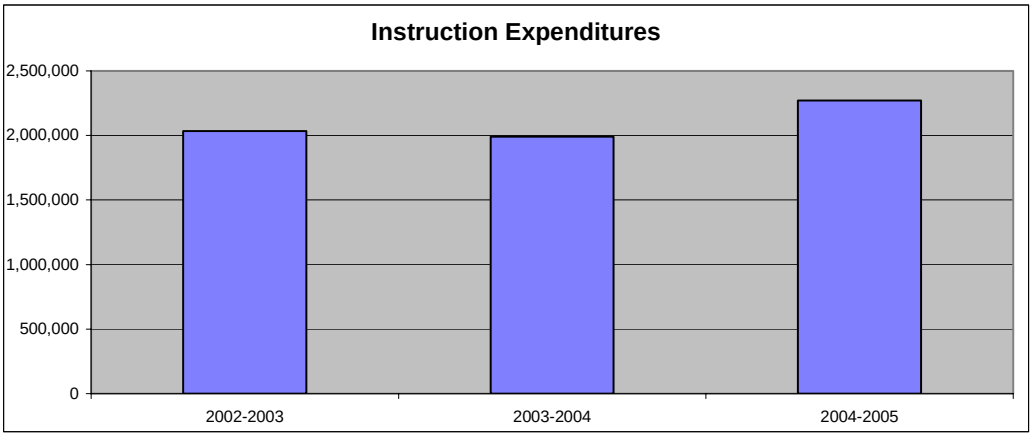
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,447,927	62%	1,428,021	61%	-1%	1,430,494	61%	0%
Student & Instructional Support	181,842	8%	159,491	7%	-12%	123,550	5%	-23%
General Administration	144,174	6%	108,279	5%	-25%	112,246	5%	4%
School Administration (Building)	216,218	9%	216,557	9%	0%	228,050	10%	5%
Operations & Maintenance	321,724	14%	334,110	14%	4%	354,250	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	27,843	1%	102,448	4%	268%	112,500	5%	10%
Total Expenditures	2,339,728	100%	2,348,906	100%	0%	2,361,090	100%	1%
Amount per Pupil	$6,061		$6,117		1%	$6,054		-1%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,447,927		1,428,021	-1%		1,387,994	-3%
Federal Funds	92,501		95,605	3%		91,692	-4%
Supplemental General	0		0	0%		42,500	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	38,622		924	-98%		65,518	6991%
Driver Education	3,587		4,259	19%		6,763	59%
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	343,225		347,888	1%		512,797	47%
Technology Education	0						
Transportation	0						
Vocational Education	99,265		92,003	-7%		99,908	9%
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						63,208	
Contingency Reserve	0		0	0%			
Text Book & Student Material	8,679		22,718	162%			
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	2,033,806		1,991,418	-2%		2,270,380	14%
Enrollment (FTE)*	386.0		384.0	-1%		390.0	2%
Amount per Pupil	5,269		5,186	-2%		5,821	12%
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	2,033,806		1,991,418	-2%		2,270,380	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.

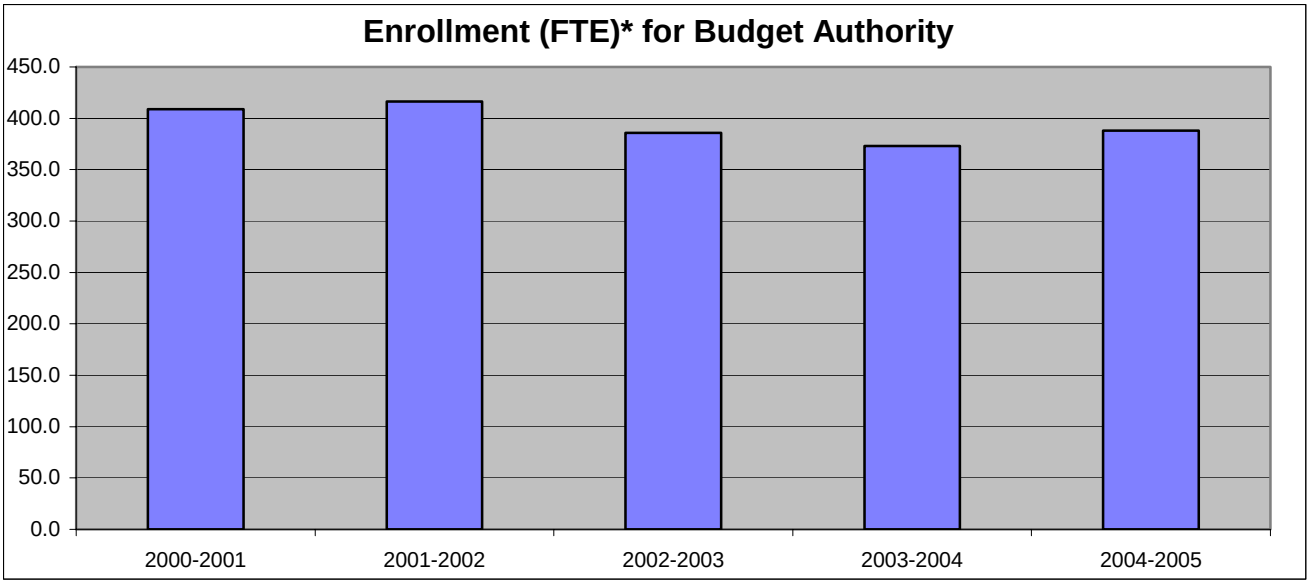
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

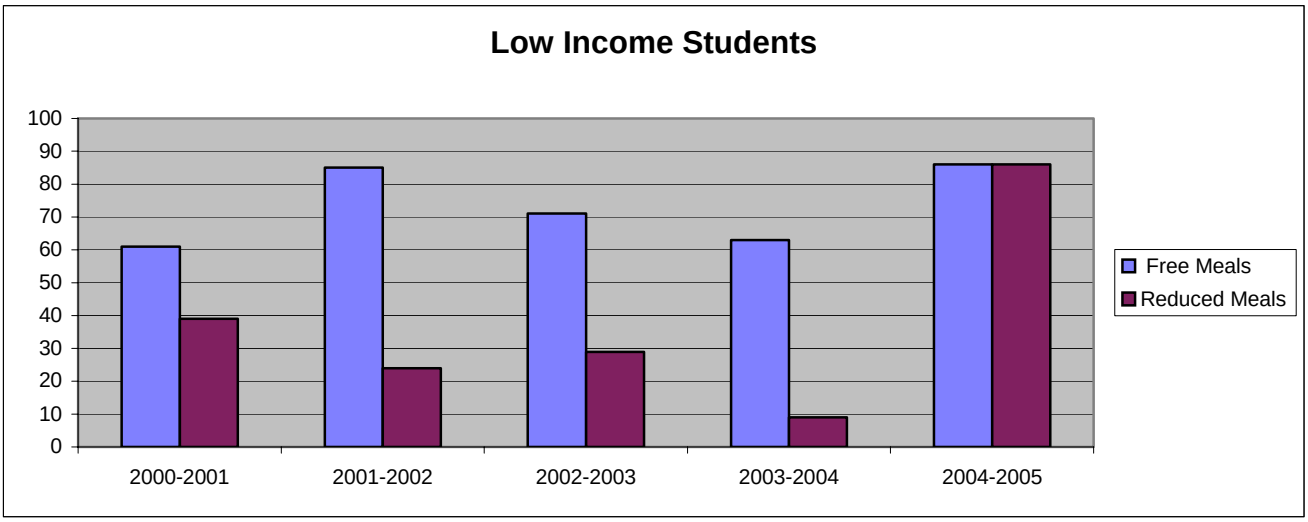
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,673,196	1	2,448,030	0		0	225,165
Supplemental General	232,500	3,875	108,492				120,133
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	690,518	665,518		0	0	25,000	0
Driver Training	21,811	8,425	2,688		0	10,698	0
Extraordinary School Program	0	0			0	0	0
Food Service	187,003	52,820	1,728	38,953	0	35,000	58,502
Professional Development	75,963	40,963	0	0	0	35,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	512,797	190,140	0	0	0	339,000	0
Vocational Education	99,908			0	0	99,908	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	95,725	0	95,725				
Bond and Interest #1	0	0	0		0		0
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	91,692	5,275	xxxxxxxxxxx	86,417	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,681,113	967,017	2,656,663	125,370	0	544,606	403,800
Less Transfers	544,606						
TOTAL Budget Expenditures	$4,136,507						

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)*	409.0	416.5	2%	386.0	-7%	373.0	-3%	388.0	4%
Number of Students - Free Meals	61	85	39%	71	-16%	63	-11%	86	37%
Number of Students - Reduced Meals	39	24	-38%	29	21%	9	-69%	86	856%

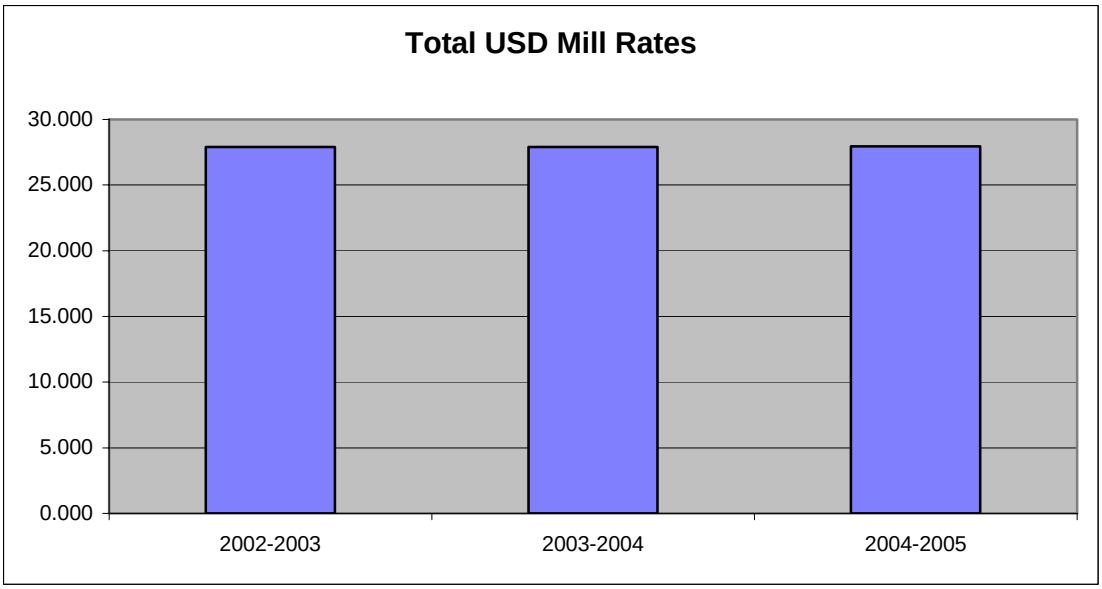




*FTE for state aid and budget authority purposes for general fund.

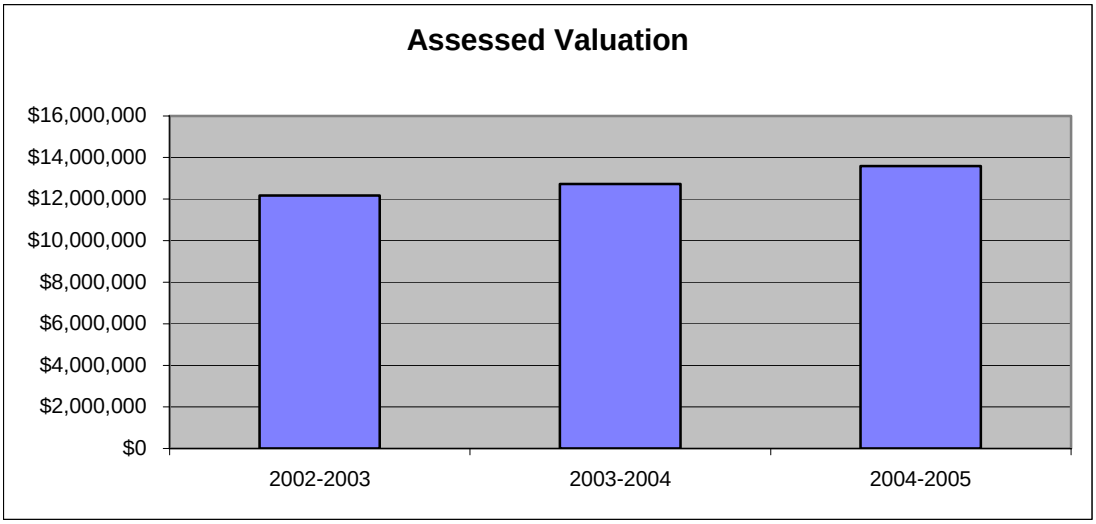
Miscellaneous Information
Mill Rates by Fund

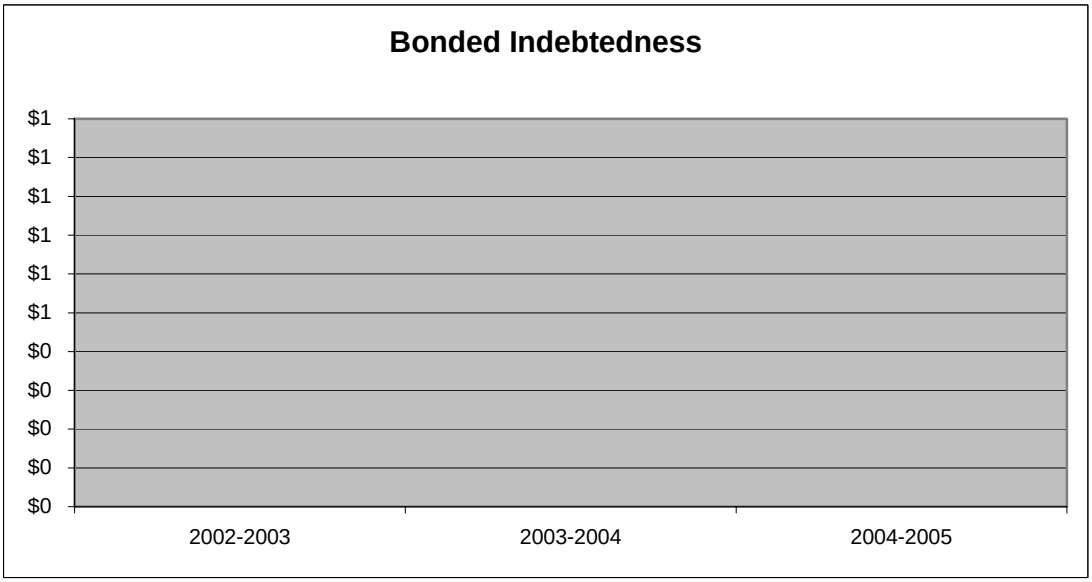
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	7.897	7.914	7.958
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	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	**27.897**	**27.914**	**27.958**
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	2.576	2.576	2.576
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.576**	**2.576**	**2.576**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$12,176,806	$12,721,479	$13,580,150
Bonded Indebtedness	0	0	0





USD# 406
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)	2.5	139,400	55,760	2.5	137,000	54,800	2.5	142,000	56,800
Teachers (Full Time)	37.8	1,348,065	35,663	36.5	1,269,448	34,779	34.6	1,238,000	35,780
Other Certified (Licensed) Personnel	0.0	0	0	0.0	0	0	0.0	0	0
Classified Personnel	21.5	370,471	17,231	20.0	358,653	17,933	19.0	348,300	18,332
Substitutes/Temporary Help	XXXXXXX	24,509	XXXXXXXXXXX	XXXXXXX	23,928	XXXXXXXXXXX	XXXXXXX	25,000	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_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