# Budget at a Glance

# 2003 - 2004

## Woodson Unified School District No. 366

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USD# 366

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

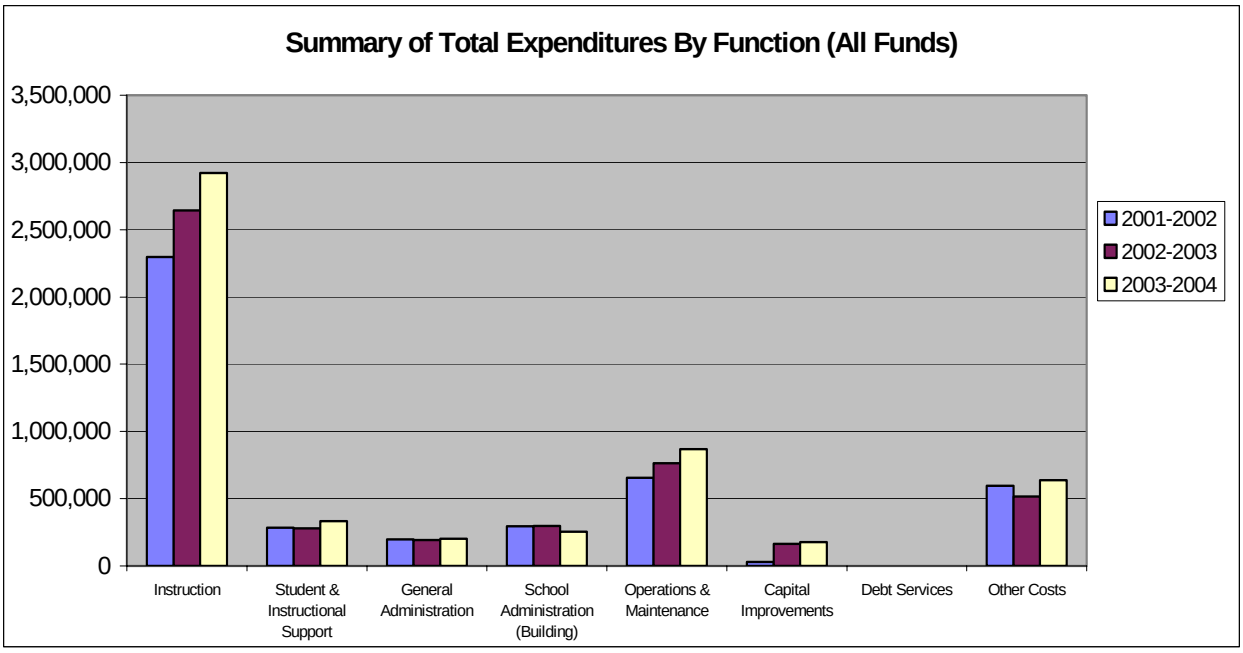
| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,297,472 | 53% | 2,644,350 | 54% | 15% | 2,922,656 | 54% | 11% |
| Student & Instructional Support | 284,362 | 7% | 278,897 | 6% | -2% | 332,000 | 6% | 19% |
| General Administration | 196,915 | 5% | 193,583 | 4% | -2% | 201,025 | 4% | 4% |
| School Administration (Building) | 295,283 | 7% | 296,990 | 6% | 1% | 254,600 | 5% | -14% |
| Operations & Maintenance | 655,936 | 15% | 764,517 | 16% | 17% | 867,400 | 16% | 13% |
| Capital Improvements | 28,916 | 1% | 163,710 | 3% | 466% | 176,425 | 3% | 8% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 596,040 | 14% | 516,906 | 11% | -13% | 637,400 | 12% | 23% |
| **Total Expenditures** | 4,354,924 | 100% | 4,858,953 | 100% | 12% | 5,391,506 | 100% | 11% |

*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.

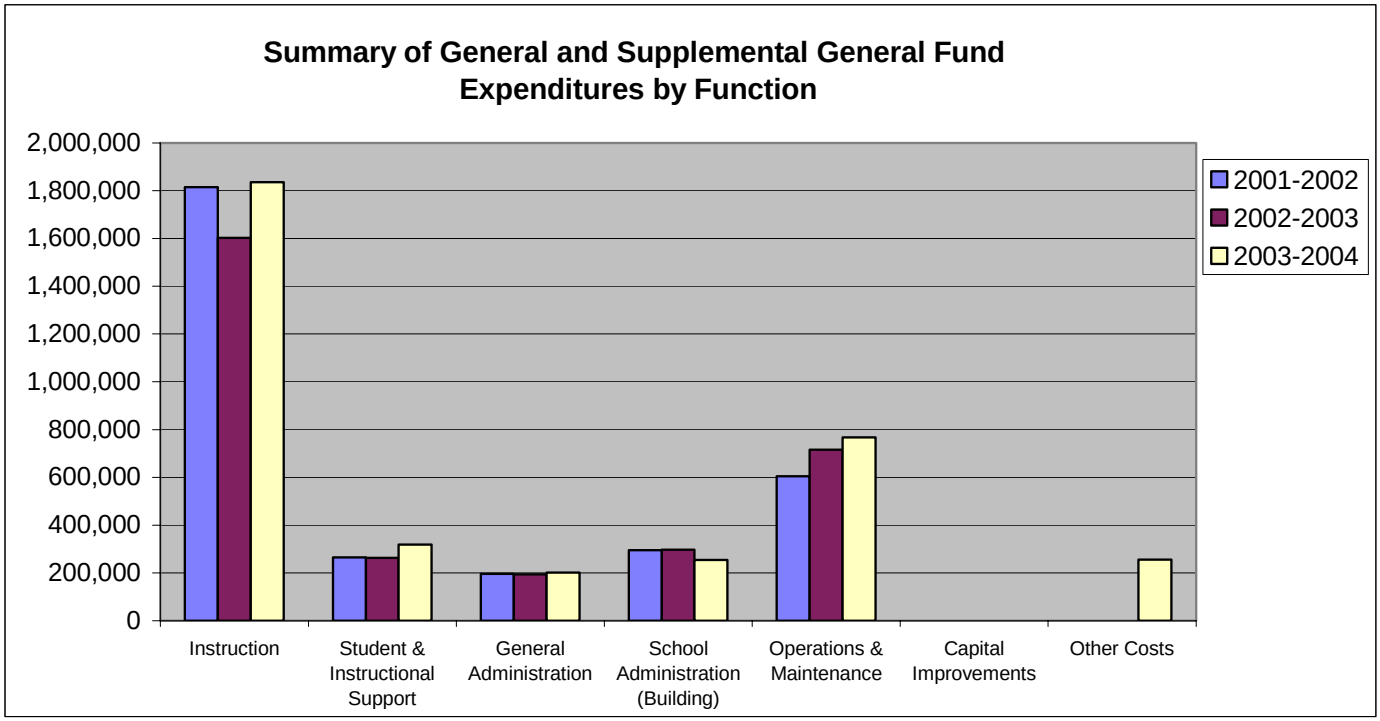
Further definition of what goes into each category:

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



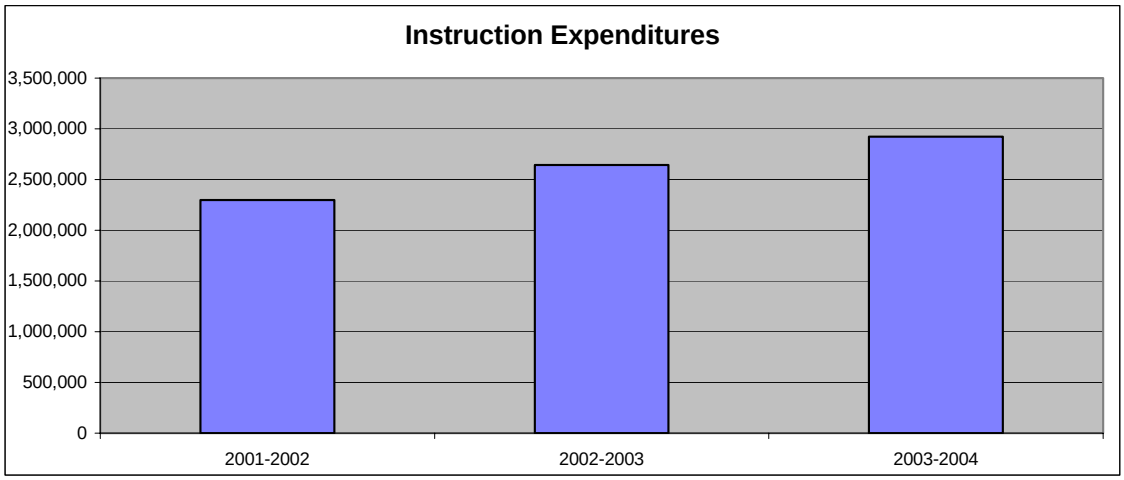
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2001-2002 Actual | % of Tot | 2002-2003 Actual | % of Tot | % inc/ dec | 2003-2004 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,814,720 | 57% | 1,603,096 | 52% | -12% | 1,835,458 | 51% | 14% |
| Student & Instructional Support | 265,520 | 8% | 262,690 | 9% | -1% | 318,000 | 9% | 21% |
| General Administration | 196,165 | 6% | 193,583 | 6% | -1% | 201,025 | 6% | 4% |
| School Administration (Building) | 294,783 | 9% | 296,990 | 10% | 1% | 254,600 | 7% | -14% |
| Operations & Maintenance | 604,348 | 19% | 715,627 | 23% | 18% | 767,400 | 21% | 7% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 0 | 0% | 0% | 255,800 | 7% | 0% |
| **Total Expenditures** | 3,175,536 | 100% | 3,071,986 | 100% | -3% | 3,632,283 | 100% | 18% |
| Amount per Pupil | $5,364 | | $5,116 | | -5% | $6,367 | | 24% |



## Instruction Expenditures (1000)

| | 2001-2002 Actual | | 2002-2003 Actual | % inc/ dec | | 2003-2004 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,715,487 | | 1,603,096 | -7% | | 1,700,458 | 6% |
| Federal Funds | 108,953 | | 165,241 | 52% | | 164,446 | 0% |
| Supplemental General | 99,233 | | 0 | -100% | | 135,000 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 56,656 | | 64,297 | 13% | | 137,438 | 114% |
| Driver Education | 5,491 | | 5,365 | -2% | | 6,110 | 14% |
| 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 | 4,864 | | 4,180 | -14% | | 4,200 | 0% |
| Special Education | 168,112 | | 561,958 | 234% | | 594,500 | 6% |
| Technology Education | 39,983 | | 45,828 | 15% | | | |
| Transportation | 0 | | 0 | 0% | | | |
| Vocational Education | 95,693 | | 192,500 | 101% | | 176,483 | -8% |
| Gifts/Grants | 3,000 | | 1,885 | -37% | | 2,000 | 6% |
| 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 | 0 | | 0 | 0% | | | |
| 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** | 2,297,472 | | 2,644,350 | 15% | | 2,920,635 | 10% |
| Enrollment (FTE)* | 592.0 | | 600.5 | 1% | | 570.5 | -5% |
| Amount per Pupil | 3,881 | | 4,404 | 13% | | 5,119 | 16% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 2,021 | 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** | 2,297,472 | | 2,644,350 | 15% | | 2,922,656 | 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.

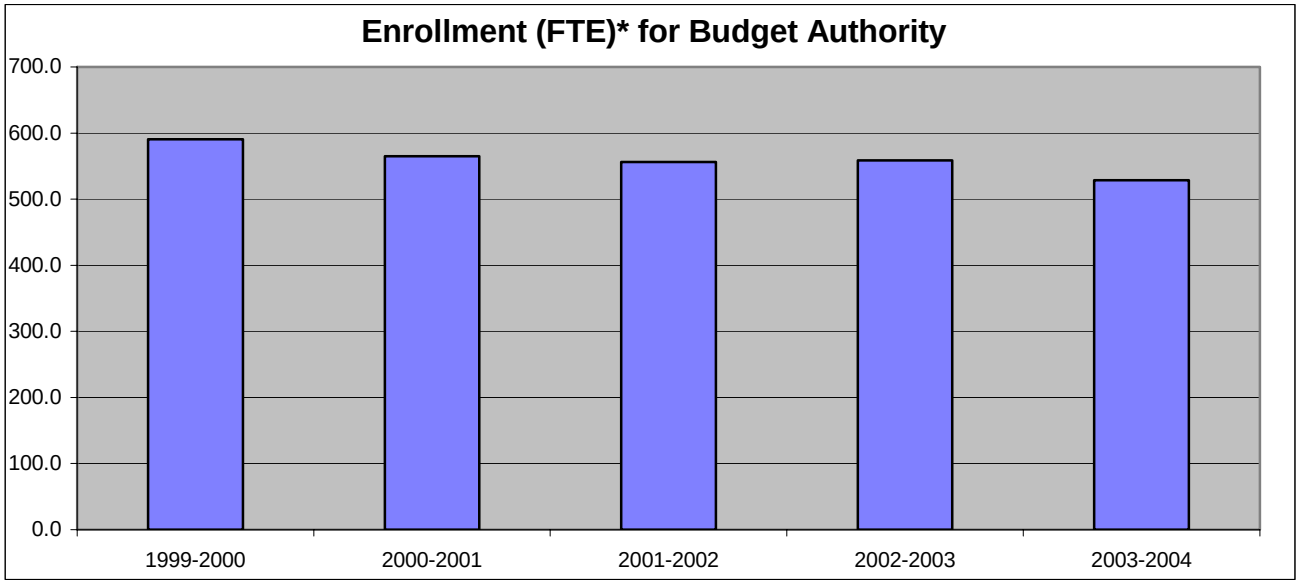
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

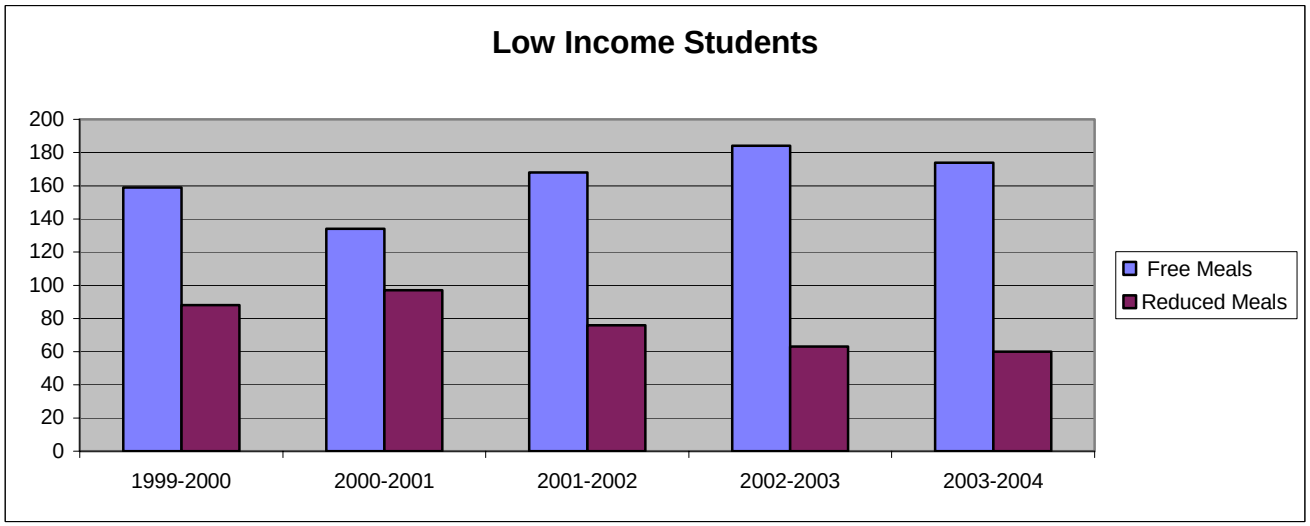
# Sources of Revenue and Proposed Budget for 2003-04

| | 2003-04 | | Estimated Sources of Revenue--2003-04 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2003 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 4,080,101 | 0 | 3,561,268 | 0 | | 0 | 518,833 |
| Supplemental General | 615,000 | 1,390 | 199,568 | | | | 414,042 |
| Adult Education | 2,021 | 21 | 0 | 0 | 0 | 2000 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 413,863 | 221,285 | | 0 | 2,500 | 90,000 | 100,609 |
| Driver Training | 6,110 | 0 | 3,375 | | 0 | 2,735 | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 297,700 | 20,356 | 3,685 | 127,501 | 0 | 95,000 | 75,687 |
| Professional Development | 10,000 | 6,285 | 0 | 0 | 0 | 10,000 | 0 |
| Parent Education Program | 4,000 | 0 | 0 | 0 | 0 | 4,000 | 0 |
| Summer School | 4,200 | 0 | | 0 | 0 | 4,200 | 0 |
| Special Education | 678,400 | 95,214 | 0 | 0 | 0 | 678,400 | 0 |
| Vocational Education | 176,483 | | | 0 | 0 | 176,483 | 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 | 2,000 | 25,581 | | | | | 2,300 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| 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 | 164,446 | 0 | xxxxxxxxxxx | 164,446 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 6,454,324 | 370,132 | 3,767,896 | 291,947 | 2,500 | 1,062,818 | 1,111,471 |
| Less Transfers | 1,062,818 | | | | | | |
| TOTAL Budget Expenditures | $5,391,506 | | | | | | |

## 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)* | 590.5 | 565.1 | -4% | 556.0 | -2% | 558.5 | 0% | 528.5 | -5% |
| Number of Students - Free Meals | 159 | 134 | -16% | 168 | 25% | 184 | 10% | 174 | -5% |
| Number of Students - Reduced Meals | 88 | 97 | 10% | 76 | -22% | 63 | -17% | 60 | -5% |

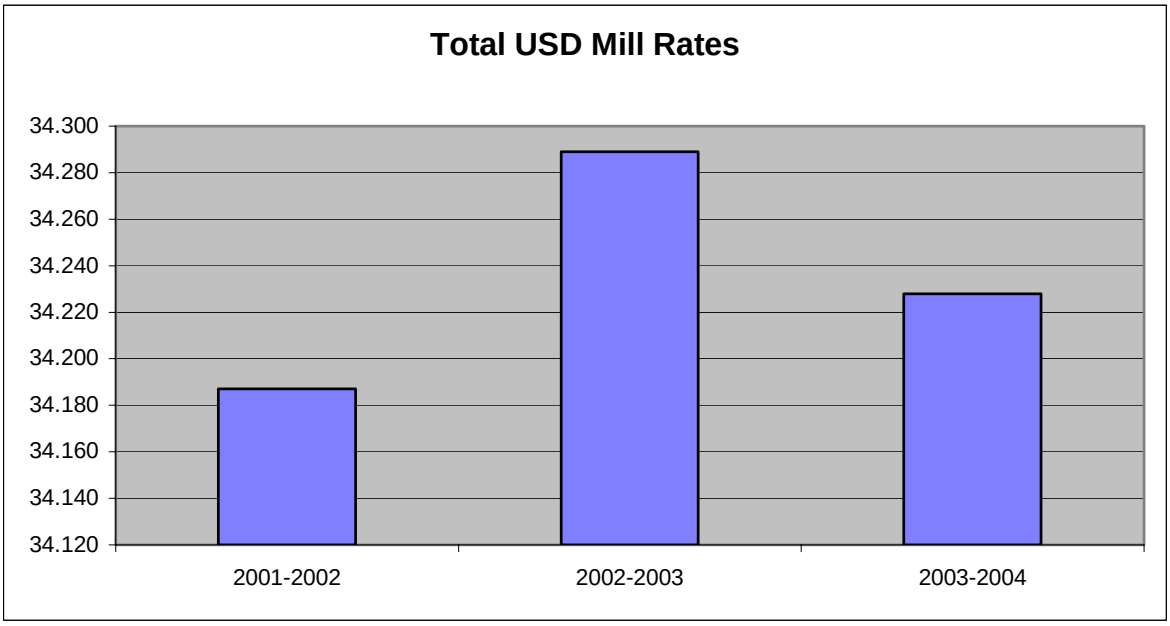



*FTE for state aid and budget authority purposes for general fund.

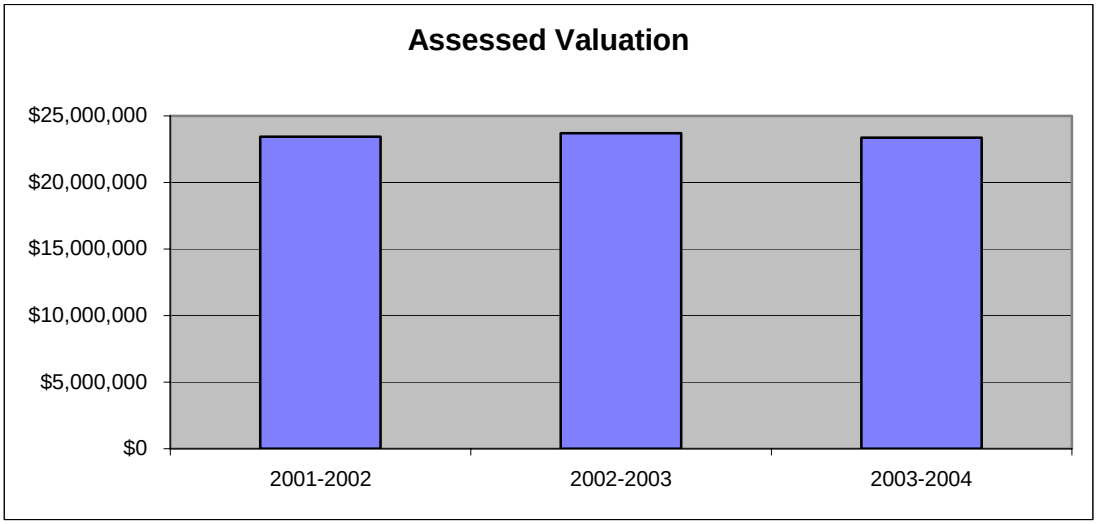
## Miscellaneous Information
## Mill Rates by Fund

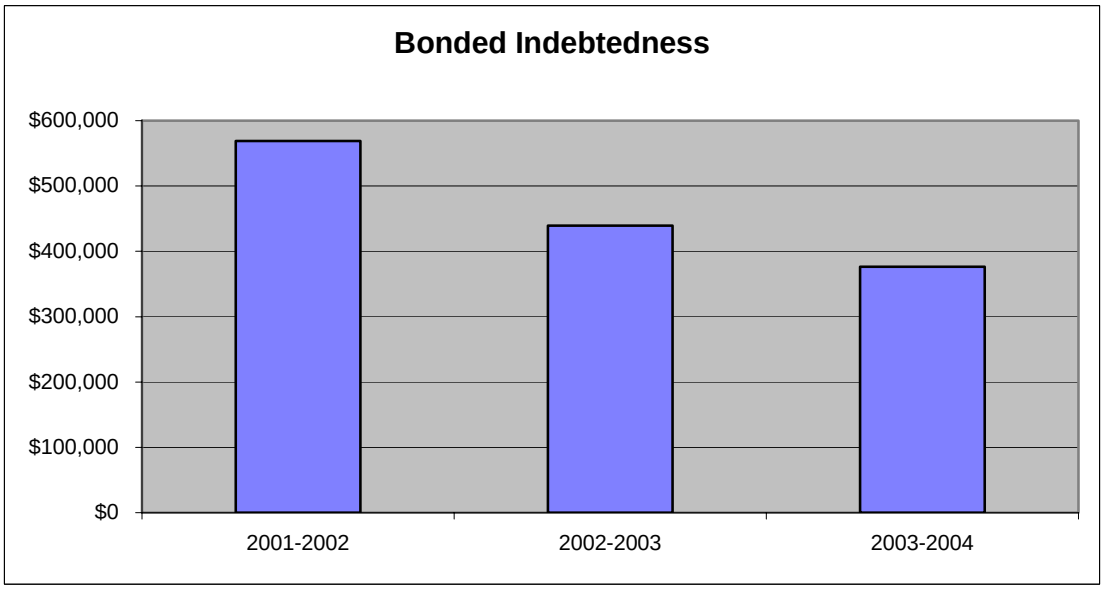
| | 2001-2002 Actual | 2002-2003 Actual | 2003-2004 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 10.689 | 10.789 | 14.228 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.498 | 3.500 | 0.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| 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** | **34.187** | **34.289** | **34.228** |
| 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 | $23,436,813 | $23,704,994 | $23,363,397 |
| Bonded Indebtedness | 569,080 | 439,188 | 376,260 |



USD# 366
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Contracted | | |
|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 6.7 | 341,529 | 50,974 | 4.7 | 255,677 | 54,399 |
| Teachers (Full Time) | 38.0 | 1,379,993 | 36,316 | 38.0 | 1,409,524 | 37,093 |
| Other Certified (Licensed) Personnel | 3.1 | 171,343 | 55,272 | 3.1 | 173,684 | 56,027 |
| Classified Personnel | 29.0 | 686,719 | 23,680 | 27.0 | 680,000 | 25,185 |
| Substitutes/Temporary Help | XXXXX | 44,452 | XXXXXXXXXXX | XXXXX | 44,000 | 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