Budget at a Glance

2004 - 2005

Woodson Unified School District No. 366

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Summary of Total Expenditures By Function
(All Funds)

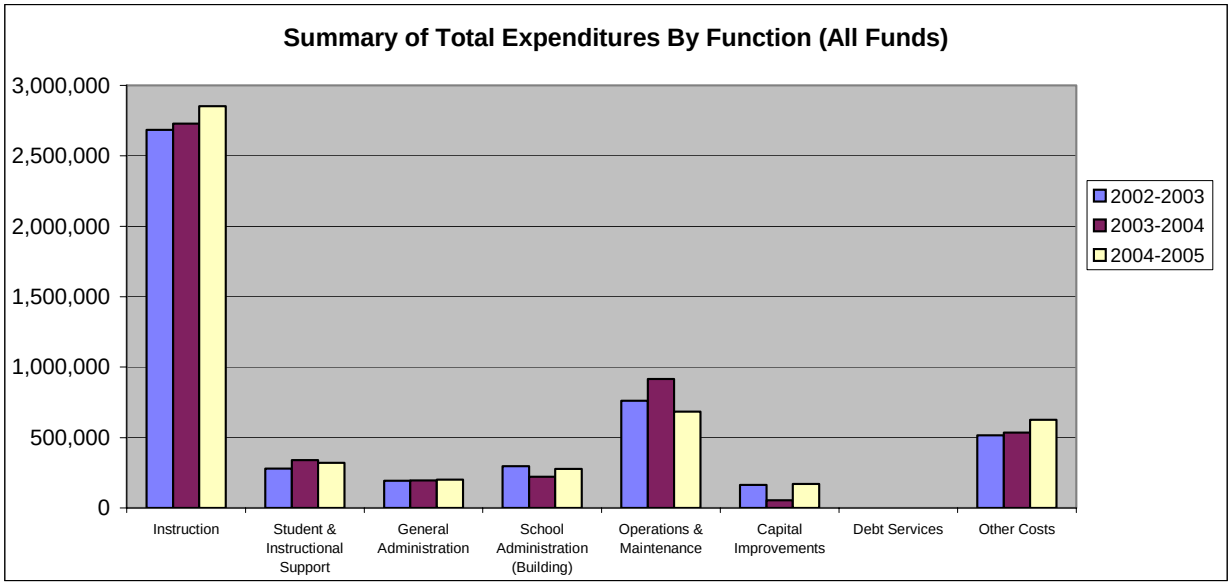
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,684,962	55%	2,728,985	55%	2%	2,852,077	56%	5%
Student & Instructional Support	278,897	6%	340,166	7%	22%	320,541	6%	-6%
General Administration	193,584	4%	196,422	4%	1%	200,395	4%	2%
School Administration (Building)	296,990	6%	221,808	4%	-25%	277,530	5%	25%
Operations & Maintenance	761,212	16%	915,550	18%	20%	683,096	13%	-25%
Capital Improvements	163,709	3%	55,891	1%	-66%	170,000	3%	204%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	516,906	11%	535,576	11%	4%	626,577	12%	17%
Total Expenditures	4,896,260	100%	4,994,398	100%	2%	5,130,216	100%	3%
Amount per Pupil	$8,154		$8,754		7%	$10,578		21%

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.

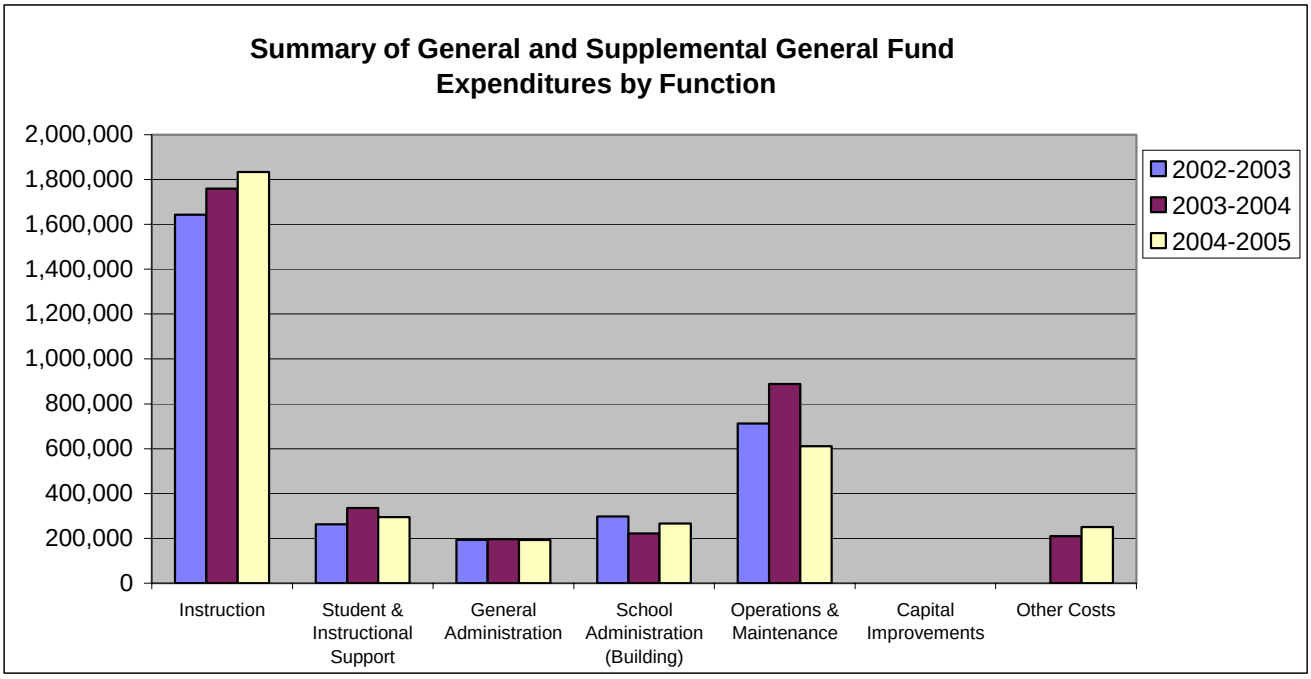
Further definition of what goes into each category:

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



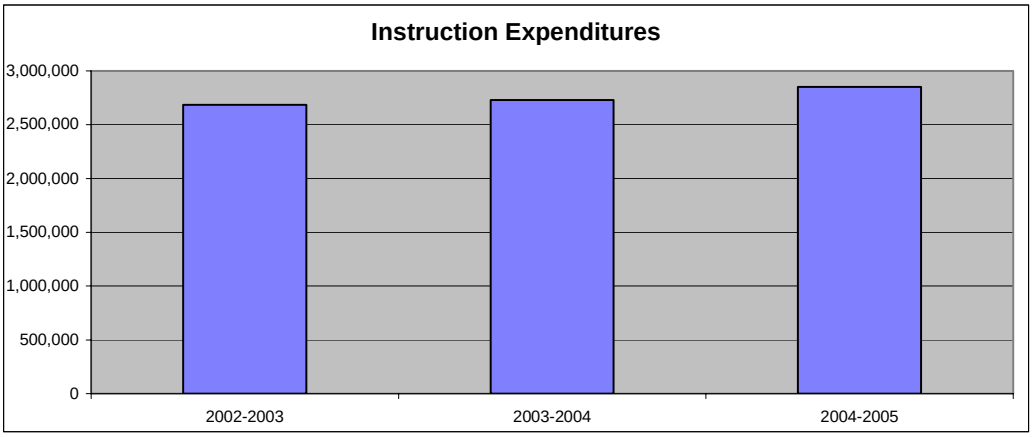
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,643,696	53%	1,759,737	49%	7%	1,833,031	53%	4%
Student & Instructional Support	262,690	8%	335,996	9%	28%	294,400	9%	-12%
General Administration	193,584	6%	196,422	5%	1%	192,700	6%	-2%
School Administration (Building)	296,990	10%	221,808	6%	-25%	266,800	8%	20%
Operations & Maintenance	712,321	23%	887,739	25%	25%	610,300	18%	-31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	210,255	6%	0%	251,018	7%	19%
Total Expenditures	3,109,281	100%	3,611,957	100%	16%	3,448,249	100%	-5%
Amount per Pupil	$5,178		$6,331		22%	$7,110		12%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,643,696		1,637,477	0%		1,666,479	2%
Federal Funds	165,241		164,767	0%		152,827	-7%
Supplemental General	0		122,260	0%		166,552	36%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	64,297		40,450	-37%		58,010	43%
Driver Education	5,365		4,825	-10%		6,110	27%
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	4,180		4,200	0%		4,900	17%
Special Education	561,958		583,301	4%		535,890	-8%
Technology Education	45,840						
Transportation	0						
Vocational Education	192,500		169,314	-12%		167,950	-1%
Gifts/Grants	1,885		2,391	27%		2,625	10%
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						88,713	
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	2,684,962		2,728,985	2%		2,850,056	4%
Enrollment (FTE)*	600.5		570.5	-5%		485.0	-15%
Amount per Pupil	4,471		4,783	7%		5,876	23%
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	2,684,962		2,728,985	2%		2,852,077	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.

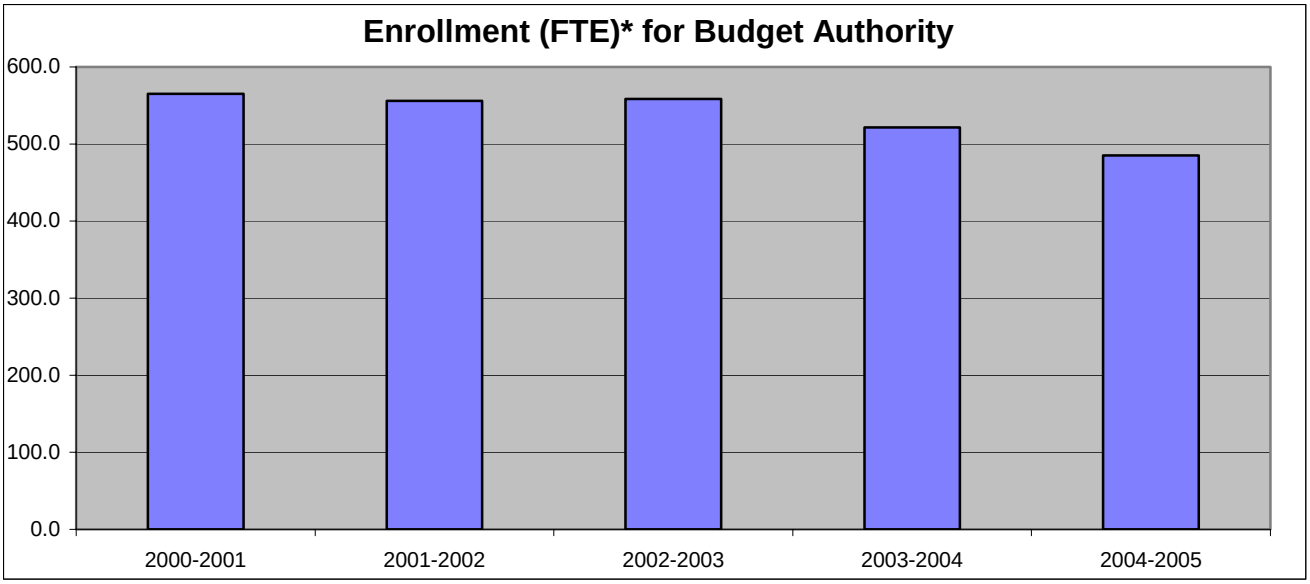
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

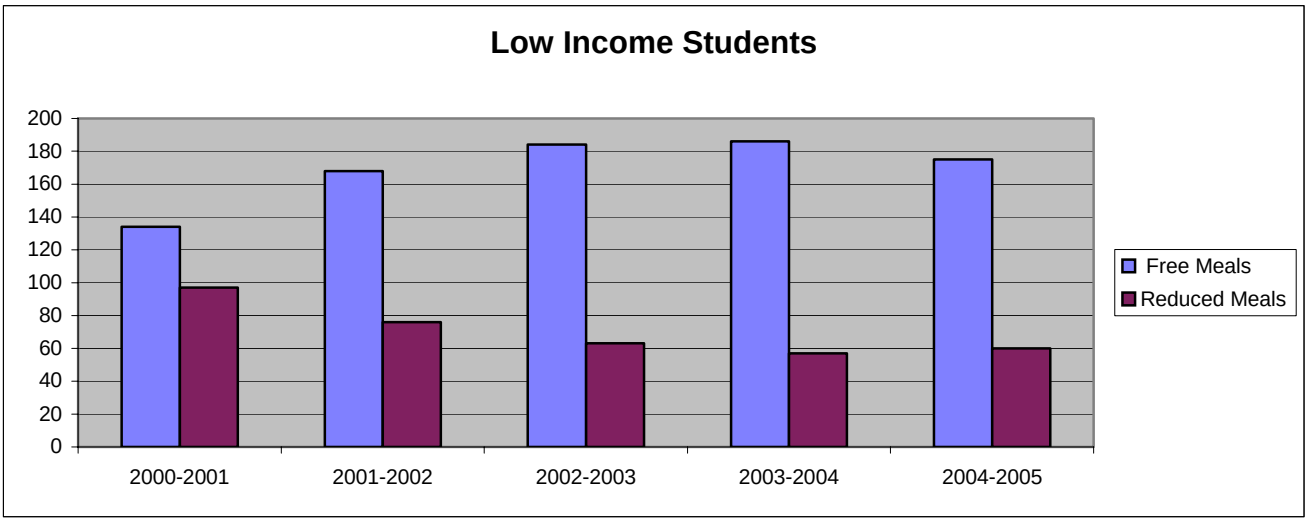
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,766,039	4,186	3,357,302	0		0	404,551
Supplemental General	573,552	29,159	173,844				370,549
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	292,256	255,129		0	7,500	2,000	27,627
Driver Training	6,110	0	2,856		0	3,254	0
Extraordinary School Program	0	0			0	0	0
Food Service	296,800	20,927	3,443	126,211	0	97,238	69,908
Professional Development	10,000	5,990	0	0	0	10,000	0
Parent Education Program	4,000	0	0	0	0	4,000	0
Summer School	4,900	35		0	0	4,900	0
Special Education	600,000	45,651	0	0	0	600,000	0
Vocational Education	167,950			0	0	167,950	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	2,625	26,006					3,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	142,478	0	142,478				
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	152,827	0	xxxxxxxxxxx	152,827	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,021,558	387,104	3,679,923	279,038	7,500	891,342	875,635
Less Transfers	891,342						
TOTAL Budget Expenditures	$5,130,216						

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)*	565.1	556.0	-2%	558.5	0%	521.6	-7%	485.0	-7%
Number of Students - Free Meals	134	168	25%	184	10%	186	1%	175	-6%
Number of Students - Reduced Meals	97	76	-22%	63	-17%	57	-10%	60	5%

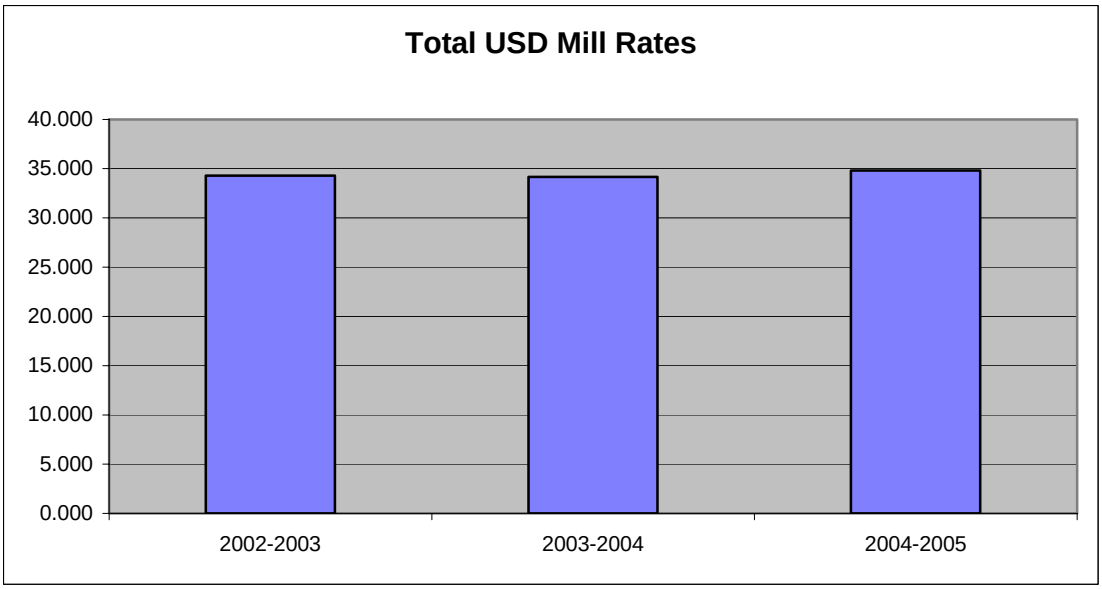




*FTE for state aid and budget authority purposes for general fund.

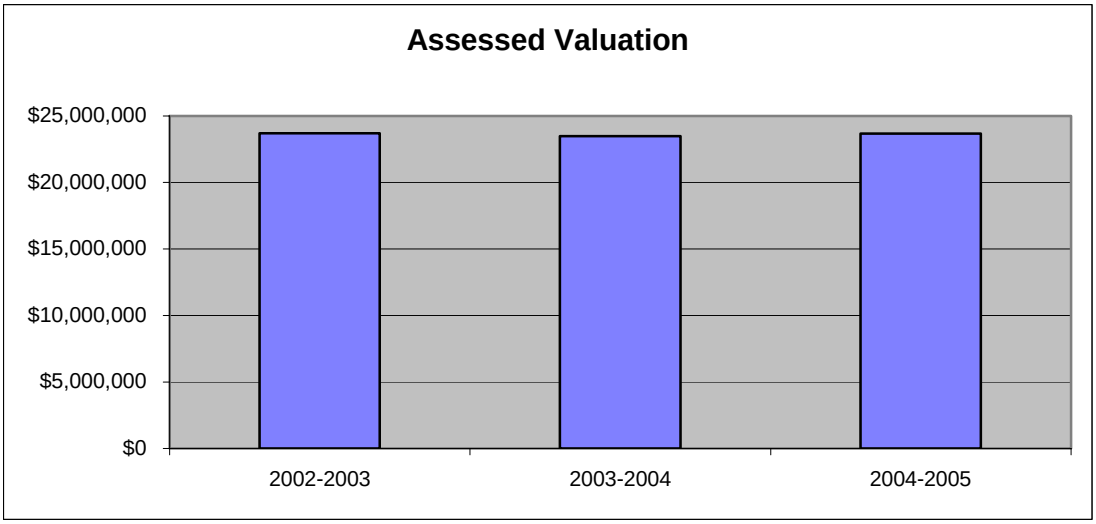
Miscellaneous Information
Mill Rates by Fund

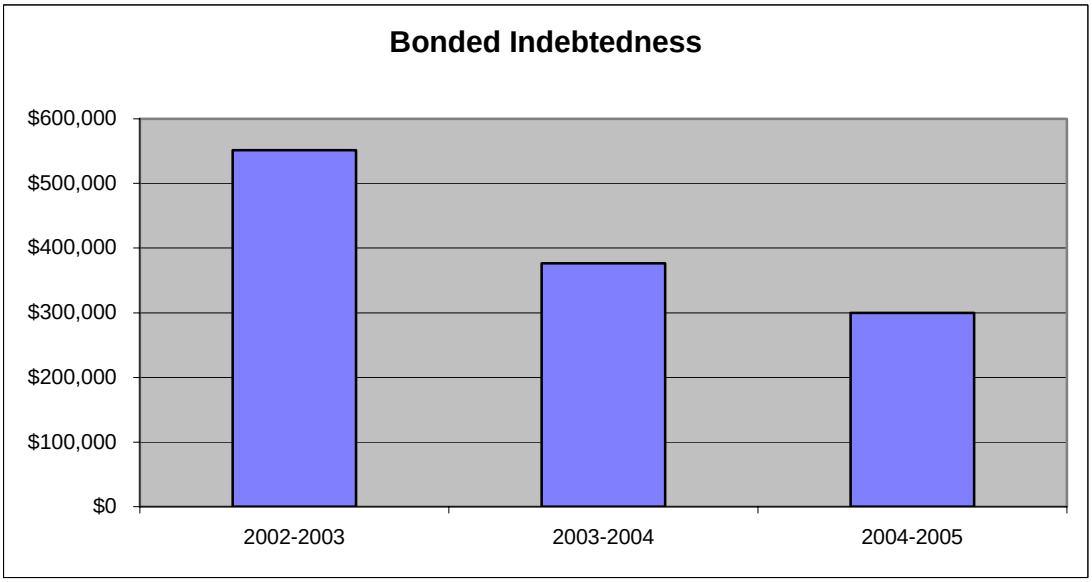
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	10.789	14.160	14.813
Adult Education	0.000	0.000	0.000
Capital Outlay	3.500	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**34.289**	**34.160**	**34.813**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$23,704,994	$23,475,033	$23,682,427
Bonded Indebtedness	551,501	376,246	300,000





USD# 366
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)	6.7	341,529	50,974	6.4	303,506	47,423	6.4	312,917	48,893
Teachers (Full Time)	38.0	1,379,993	36,316	38.0	1,428,029	37,580	39.0	1,466,424	37,601
Other Certified (Licensed) Personnel	4.1	171,343	41,791	4.1	176,101	42,951	4.1	172,883	42,167
Classified Personnel	29.0	686,719	23,680	24.9	600,404	24,113	24.9	598,627	24,041
Substitutes/Temporary Help	XXXXXXX	44,452	XXXXXXXXXXX	XXXXXXX	38,804	XXXXXXXXXXX	XXXXXXX	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_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