Budget at a Glance

2004 - 2005

Washington Schools

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

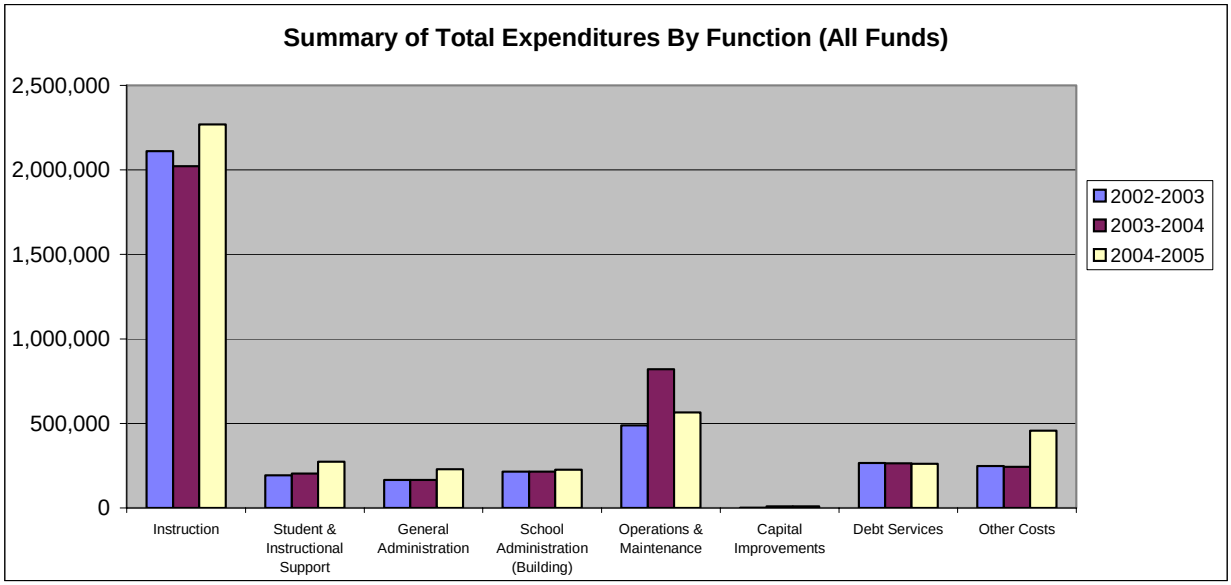
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,110,817	57%	2,021,834	51%	-4%	2,268,360	53%	12%
Student & Instructional Support	193,255	5%	204,454	5%	6%	273,546	6%	34%
General Administration	165,502	4%	165,429	4%	0%	228,700	5%	38%
School Administration (Building)	215,921	6%	215,470	5%	0%	225,494	5%	5%
Operations & Maintenance	488,369	13%	821,569	21%	68%	565,070	13%	-31%
Capital Improvements	1,499	0%	9,748	0%	550%	10,000	0%	3%
Debt Services	265,661	7%	263,611	7%	-1%	261,788	6%	-1%
Other Costs	248,574	7%	243,018	6%	-2%	456,764	11%	88%
Total Expenditures	3,689,598	100%	3,945,133	100%	7%	4,289,722	100%	9%
Amount per Pupil	$10,497		$10,989		5%	$12,256		12%

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.

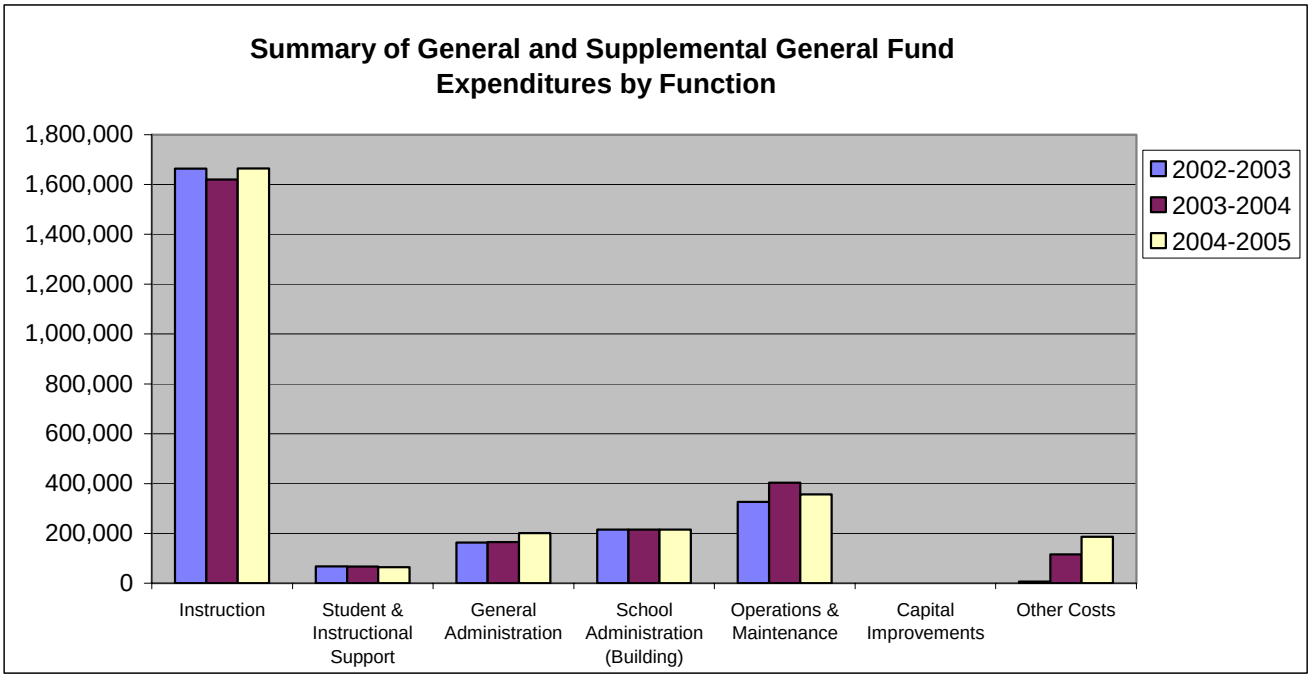
Further definition of what goes into each category:

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



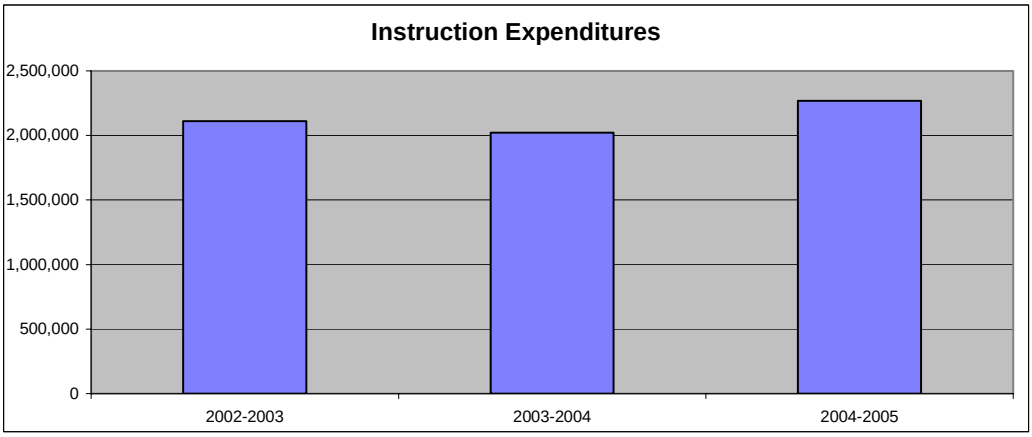
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,663,101	68%	1,620,665	63%	-3%	1,665,000	62%	3%
Student & Instructional Support	67,283	3%	66,846	3%	-1%	64,024	2%	-4%
General Administration	163,178	7%	165,339	6%	1%	201,200	7%	22%
School Administration (Building)	215,921	9%	215,470	8%	0%	215,494	8%	0%
Operations & Maintenance	327,007	13%	402,706	16%	23%	356,320	13%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,300	0%	115,368	4%	1731%	186,010	7%	61%
Total Expenditures	2,442,790	100%	2,586,394	100%	6%	2,688,048	100%	4%
Amount per Pupil	$6,950		$7,204		4%	$7,680		7%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,453,575		1,420,480	-2%		1,498,000	5%
Federal Funds	54,908		73,695	34%		76,310	4%
Supplemental General	209,526		200,185	-4%		167,000	-17%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	36,985		0	-100%		40,000	0%
Driver Education	6,159		5,559	-10%		6,450	16%
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	304,193		256,588	-16%		326,500	27%
Technology Education	0						
Transportation	0						
Vocational Education	45,471		53,530	18%		74,100	38%
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						80,000	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		11,797	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	2,110,817		2,021,834	-4%		2,268,360	12%
Enrollment (FTE)*	351.5		359.0	2%		350.0	-3%
Amount per Pupil	6,005		5,632	-6%		6,481	15%
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	2,110,817		2,021,834	-4%		2,268,360	12%



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.

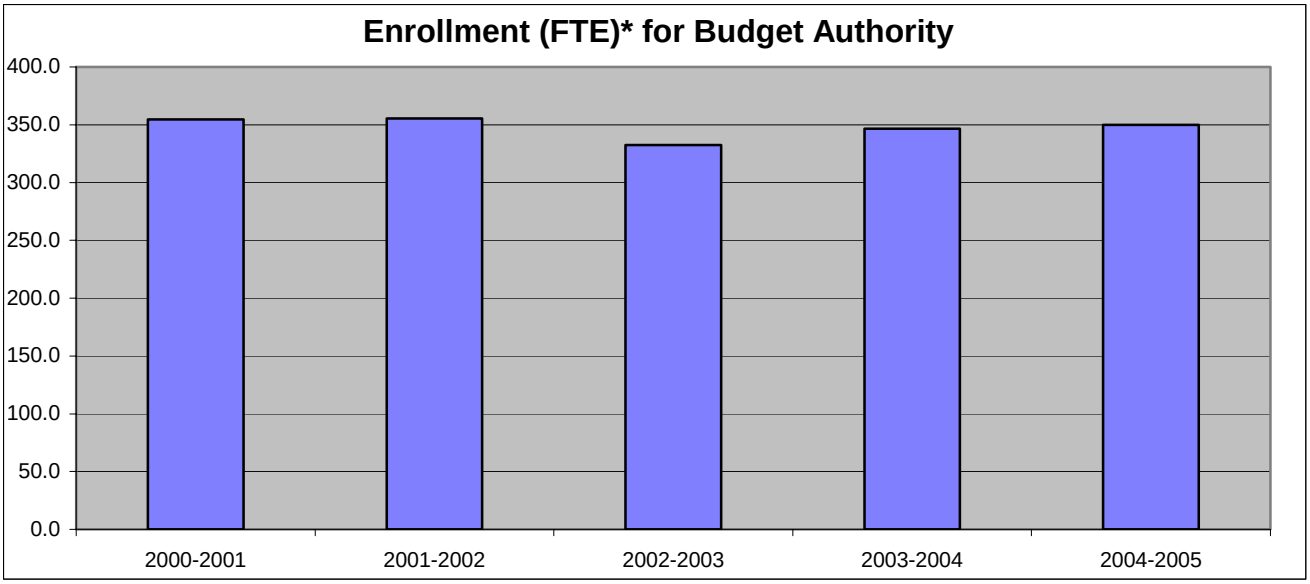
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

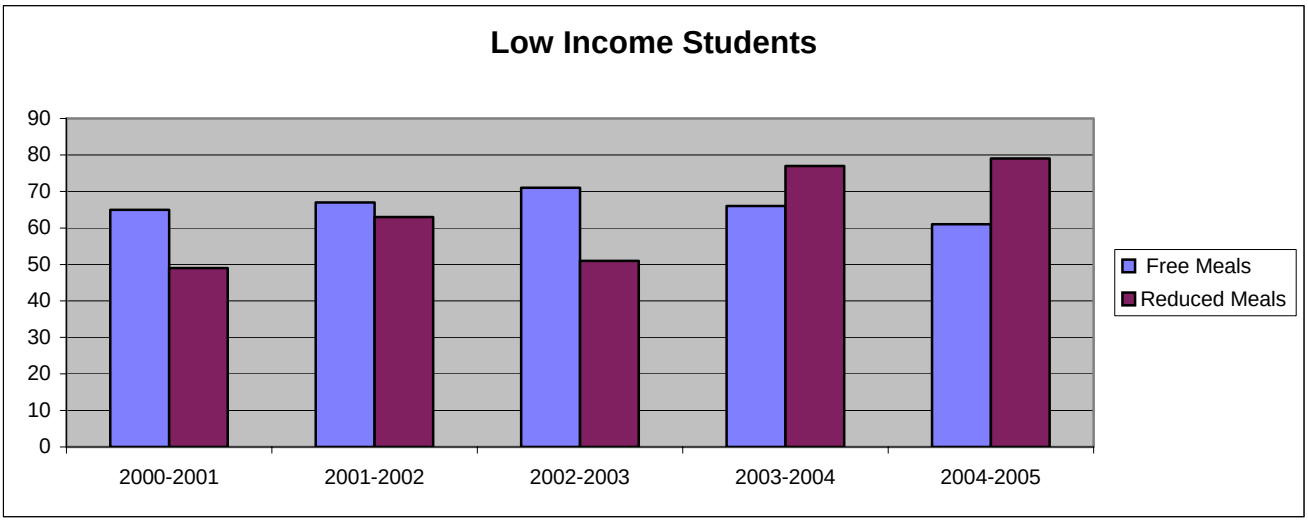
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,446,438	0	2,235,723	0		0	210,715
Supplemental General	611,610	62,121	280,546				268,943
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	436,303	421,303		0	5,000	0	10,000
Driver Training	7,800	14,465	2,520		0	5,000	1,500
Extraordinary School Program	0	0			0	0	0
Food Service	142,104	25,381	2,244	53,335	0	5,000	56,144
Professional Development	17,762	12,762	0	0	0	5,000	0
Parent Education Program	123,750	0	75,000	0	0	0	48,750
Summer School	0	0		0	0	0	0
Special Education	342,650	162,080	0	0	0	280,000	0
Vocational Education	75,000			0	0	75,000	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	118,207	0	118,207				
Bond and Interest #1	261,788	190,969	94,244		0		183,328
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	76,310	0	xxxxxxxxxxx	76,310	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,659,722	889,081	2,808,484	129,645	5,000	370,000	779,380
Less Transfers	370,000						
TOTAL Budget Expenditures	$4,289,722						

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)*	354.5	355.5	0%	332.5	-6%	346.5	4%	350.0	1%
Number of Students - Free Meals	65	67	3%	71	6%	66	-7%	61	-8%
Number of Students - Reduced Meals	49	63	29%	51	-19%	77	51%	79	3%

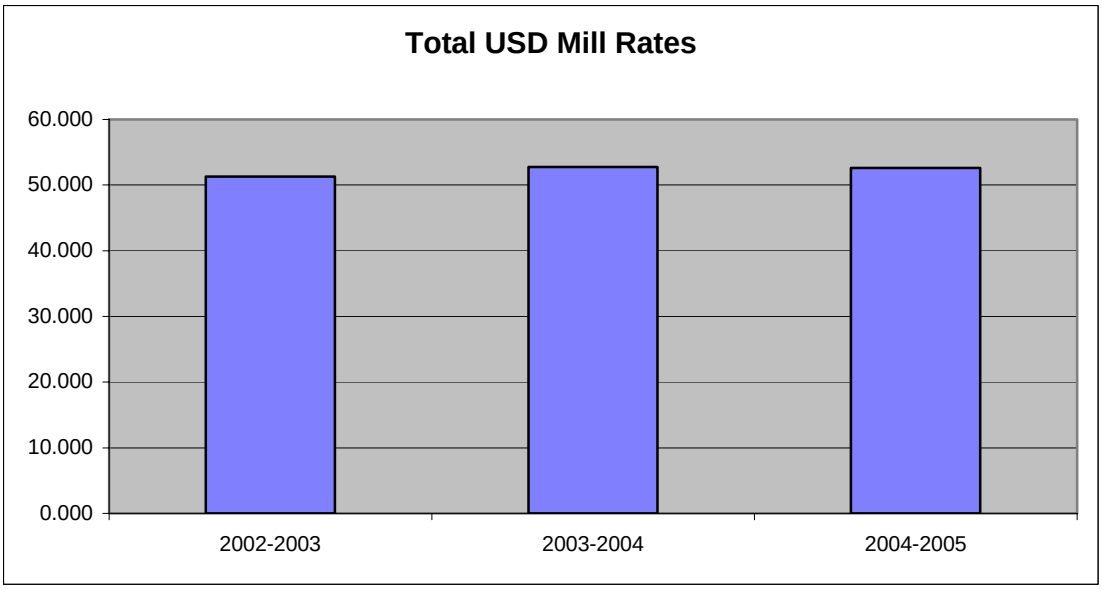




*FTE for state aid and budget authority purposes for general fund.

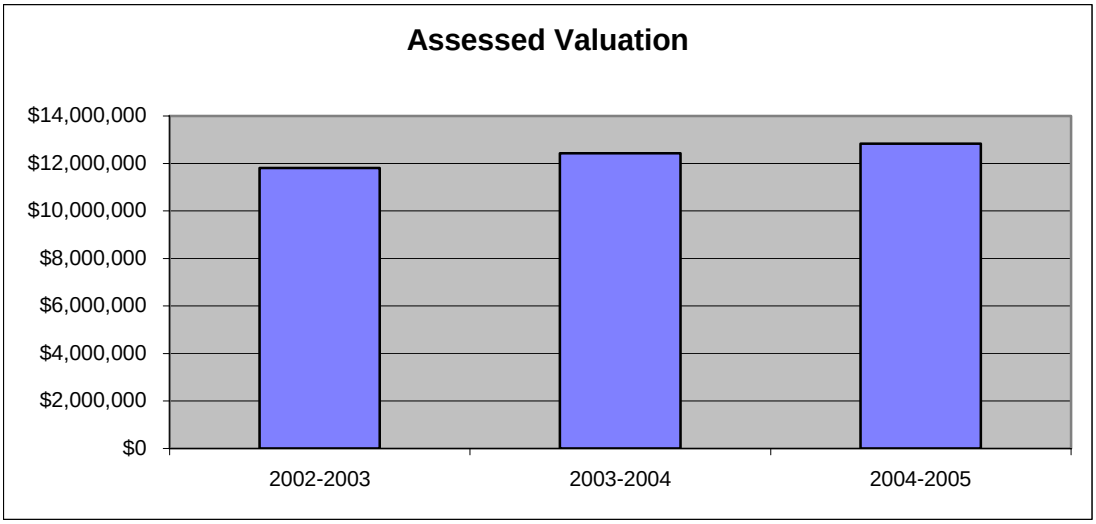
Miscellaneous Information
Mill Rates by Fund

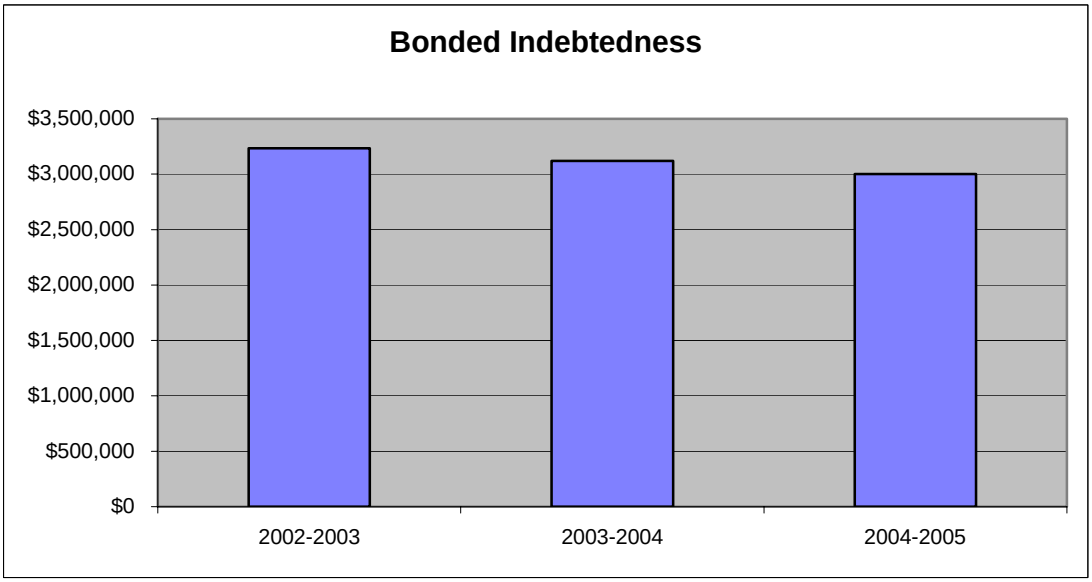
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	17.963	17.193	19.952
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.328	15.558	12.649
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	**51.291**	**52.751**	**52.601**
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	$11,804,798	$12,425,084	$12,824,593
Bonded Indebtedness	3,235,000	3,120,000	3,000,000





USD# 222
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	213,617	71,206	4.0	252,547	63,137	4.5	280,313	62,292
Teachers (Full Time)	33.5	1,346,104	40,182	32.0	1,318,502	41,203	32.0	1,368,789	42,775
Other Certified (Licensed) Personnel	2.0	83,950	41,975	2.1	92,548	44,070	2.1	93,996	44,760
Classified Personnel	15.4	435,890	28,305	15.0	436,604	29,107	15.0	454,047	30,270
Substitutes/Temporary Help	XXXXXXX	40,971	XXXXXXXXXXX	XXXXXXX	30,771	XXXXXXXXXXX	XXXXXXX	35,000	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