# 2008-09 Budget at a Glance

USD 108 - Washington Co. Schools

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

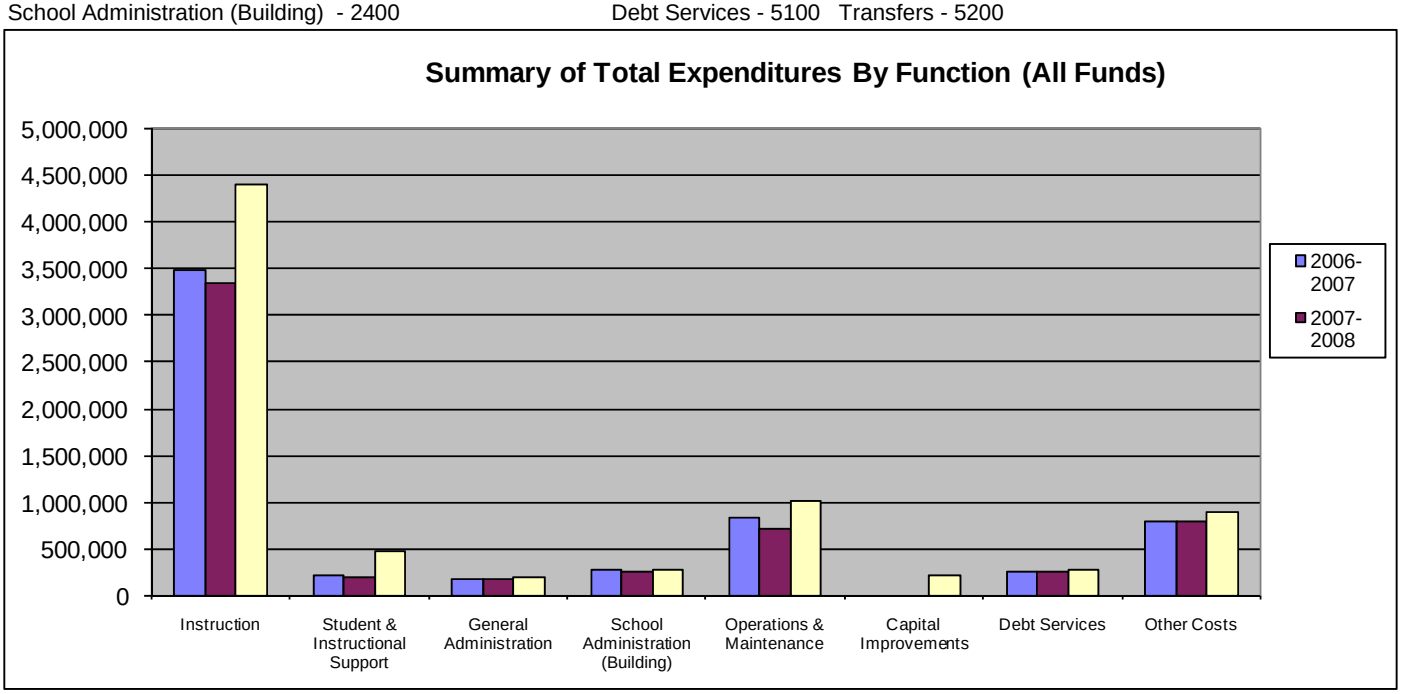
| | 2006-2007 Actual | % of Tot | 2007-2008 Actual | % of Tot | % inc/ dec | 2008-2009 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,479,224 | 58% | 3,354,700 | 58% | -4% | 4,398,023 | 57% | 31% |
| Student & Instructional Support | 213,254 | 4% | 189,610 | 3% | -11% | 474,884 | 6% | 150% |
| General Administration | 174,375 | 3% | 175,208 | 3% | 0% | 193,050 | 2% | 10% |
| School Administration (Building) | 279,037 | 5% | 262,942 | 5% | -6% | 284,970 | 4% | 8% |
| Operations & Maintenance | 829,449 | 14% | 712,929 | 12% | -14% | 1,019,221 | 13% | 43% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 223,245 | 3% | 0% |
| Debt Services | 265,108 | 4% | 264,228 | 5% | 0% | 269,345 | 3% | 2% |
| Other Costs | 799,342 | 13% | 789,797 | 14% | -1% | 902,645 | 12% | 14% |
| **Total Expenditures** | 6,039,789 | 100% | 5,749,414 | 100% | -5% | 7,765,383 | 100% | 35% |
| Amount per Pupil | $13,727 | | $13,921 | | 1% | $19,413 | | 39% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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.

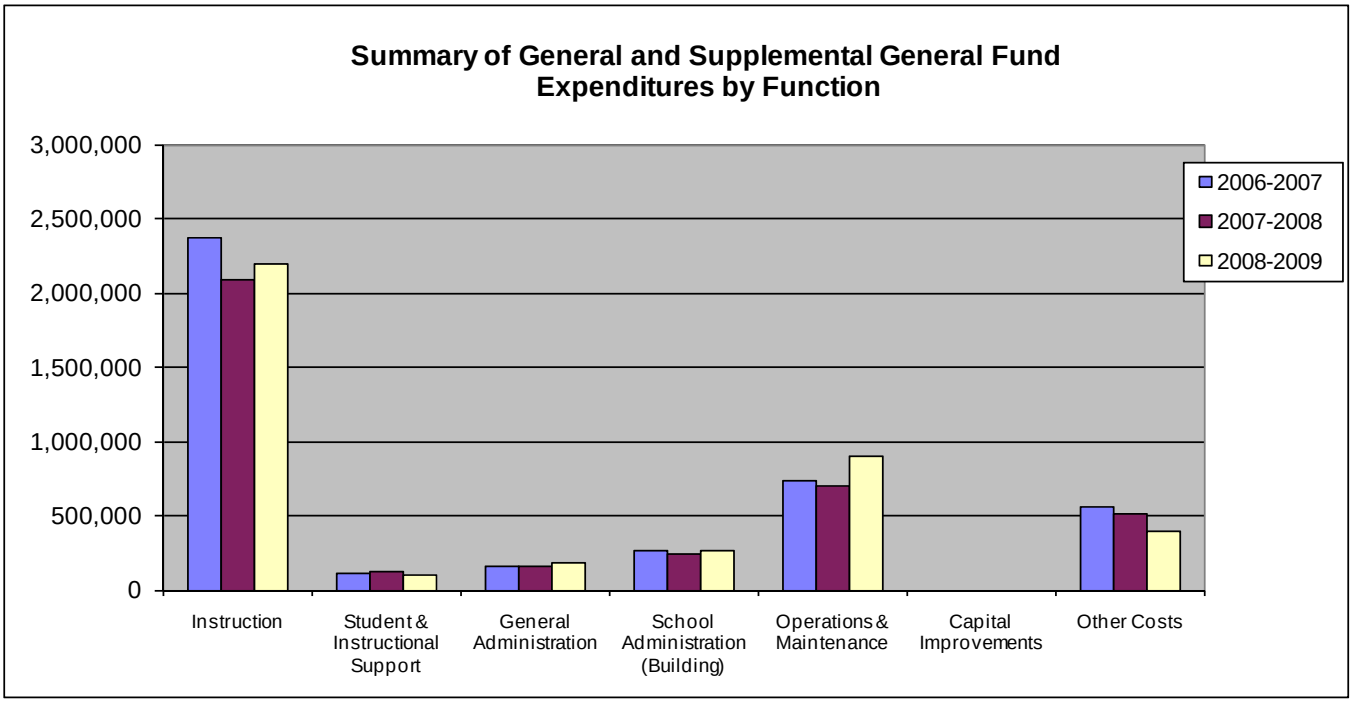
Further definition of what goes into each category:

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

| | 2006-2007 Actual | % of Tot | 2007-2008 Actual | % of Tot | % inc/ dec | 2008-2009 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,381,147 | 56% | 2,093,553 | 54% | -12% | 2,205,165 | 54% | 5% |
| Student & Instructional Support | 117,437 | 3% | 127,675 | 3% | 9% | 100,175 | 2% | -22% |
| General Administration | 165,088 | 4% | 167,429 | 4% | 1% | 183,050 | 5% | 9% |
| School Administration (Building) | 267,516 | 6% | 251,729 | 7% | -6% | 271,970 | 7% | 8% |
| Operations & Maintenance | 741,794 | 18% | 702,043 | 18% | -5% | 900,300 | 22% | 28% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 563,897 | 13% | 518,603 | 13% | -8% | 398,478 | 10% | -23% |
| **Total Expenditures** | 4,236,879 | 100% | 3,861,032 | 100% | -9% | 4,059,138 | 100% | 5% |
| Amount per Pupil | $9,629 | | $9,349 | | -3% | $10,148 | | 9% |



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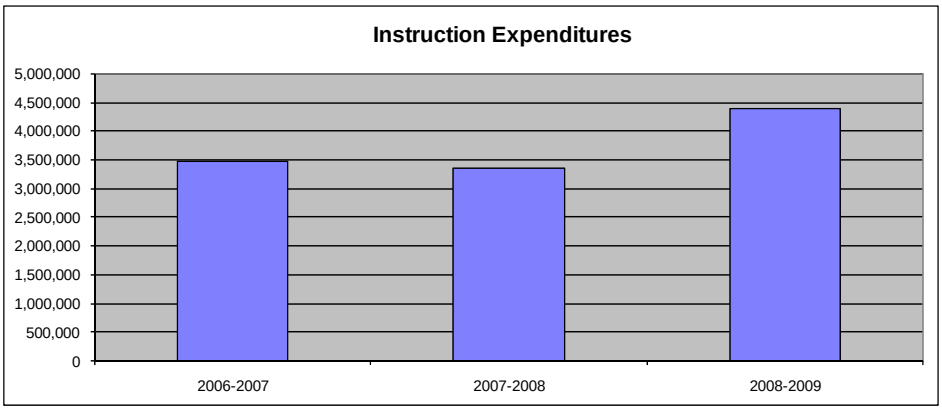
## Instruction Expenditures (1000)

| | 2006-2007 Actual | | 2007-2008 Actual | % inc/ dec | | 2008-2009 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 2,050,124 | | 1,897,501 | -7% | | 2,040,829 | 8% |
| Federal Funds | 126,730 | | 138,049 | 9% | | 138,000 | 0% |
| Supplemental General | 331,023 | | 196,052 | -41% | | 164,336 | -16% |
| At Risk (4yr Old) | 0 | | 0 | 0% | | 0 | 0% |
| At Risk (K-12) | 124,536 | | 172,336 | 38% | | 163,958 | -5% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Virtual Education | | | | | | 0 | |
| Capital Outlay | 0 | | 28,791 | 0% | | 750,000 | 2505% |
| Driver Education | 5,440 | | 5,235 | -4% | | 27,200 | 420% |
| Declining Enrollment | 0 | | 0 | 0% | | 0 | 0% |
| 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 | 648,485 | | 721,713 | 11% | | 863,700 | 20% |
| Cost of Living | 0 | | 0 | 0% | | 0 | 0% |
| Vocational Education | 86,291 | | 88,005 | 2% | | 130,000 | 48% |
| 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 | 106,595 | | 107,018 | 0% | | 120,000 | 12% |
| 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** | 3,479,224 | | 3,354,700 | -4% | | 4,398,023 | 31% |
| Enrollment (FTE)* | 440.0 | | 413.0 | -6% | | 400.0 | -3% |
| Amount per Pupil | 7,907 | | 8,123 | 3% | | 10,995 | 35% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Tuition Reimbursement | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 3,479,224 | | 3,354,700 | -4% | | 4,398,023 | 31% |




NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

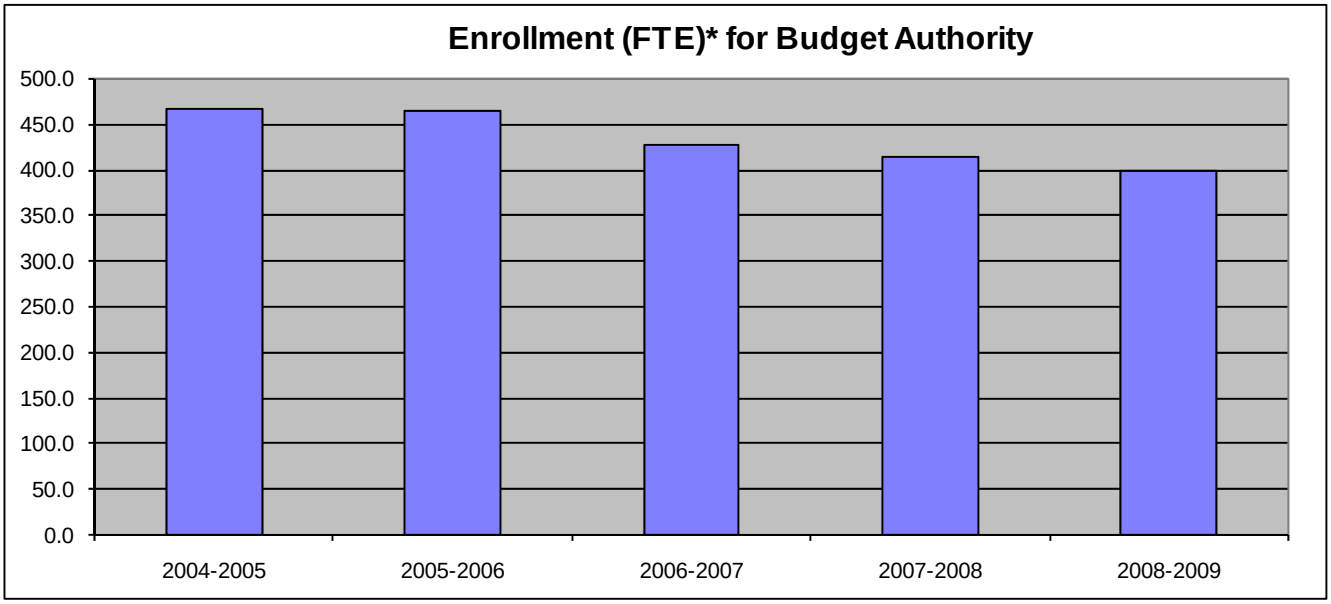
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

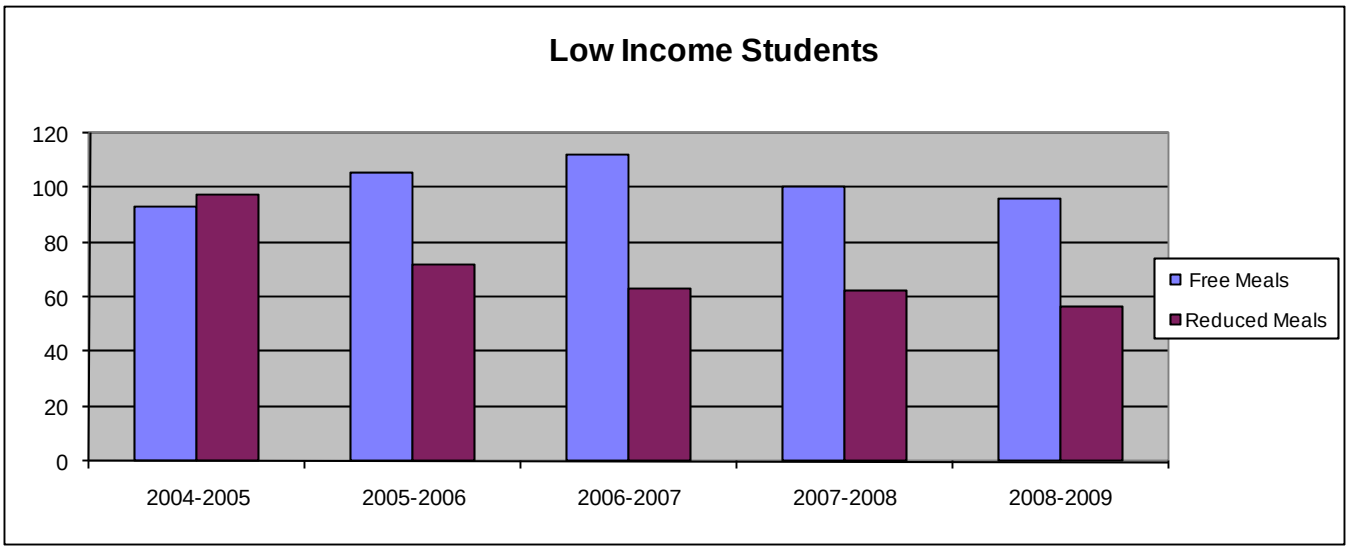
# Sources of Revenue and Proposed Budget for 2008-09

| | 2008-09 | | Estimated Sources of Revenue--2008-09 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2008 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 4,029,788 | 0 | 3,575,514 | 0 | | 0 | 454,274 |
| Supplemental General | 1,208,936 | 37,558 | 648,594 | | | | 522,784 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 0 | 0 | | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| At Risk (K-12) | 201,258 | 0 | | 0 | 0 | 201,258 | 0 |
| Bilingual Education | 0 | 0 | | 0 | 0 | 0 | 0 |
| Virtual Education | 0 | 0 | | | 0 | 0 | 0 |
| Capital Outlay | 1,467,666 | 1,327,666 | 0 | 0 | 75,000 | 0 | 65,000 |
| Driver Training | 29,700 | 24,287 | 2,268 | | 0 | 10,000 | 1,100 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 209,492 | 23,623 | 2,609 | 76,579 | 0 | 30,000 | 76,681 |
| Professional Development | 42,500 | 25,774 | 1,500 | 0 | 0 | 20,000 | 0 |
| Parent Education Program | 42,376 | 5,483 | 25,682 | 0 | 0 | 2,864 | 8,347 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 983,375 | 216,683 | 0 | 0 | 0 | 785,464 | 21,396 |
| Vocational Education | 130,000 | 0 | | 0 | 0 | 130,000 | 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 | 192,533 | 0 | 192,533 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 269,345 | 250,303 | 102,347 | | 0 | | 160,882 |
| 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 | 138,000 | 0 | xxxxxxxxxxx | 138,000 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| Cost of Living | 0 | 0 | xxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxxx | 0 |
| SUBTOTAL | 8,944,969 | 1,911,377 | 4,551,047 | 214,579 | 75,000 | 1,179,586 | 1,310,464 |
| Less Transfers | 1,179,586 | | | | | | |
| TOTAL Budget Expenditures | $7,765,383 | | | | | | |

## Other Information

| | 2004-2005 Actual | 2005-2006 Actual | % inc/ dec | 2006-2007 Actual | % inc/ dec | 2007-2008 Actual | % inc/ dec | 2008-2009 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 467.0 | 465.0 | 0% | 427.0 | -8% | 414.5 | -3% | 400.0 | -3% |
| Number of Students - Free Meals | 93 | 105 | 13% | 112 | 7% | 100 | -11% | 96 | -4% |
| Number of Students - Reduced Meals | 97 | 72 | -26% | 63 | -13% | 62 | -2% | 56 | -10% |

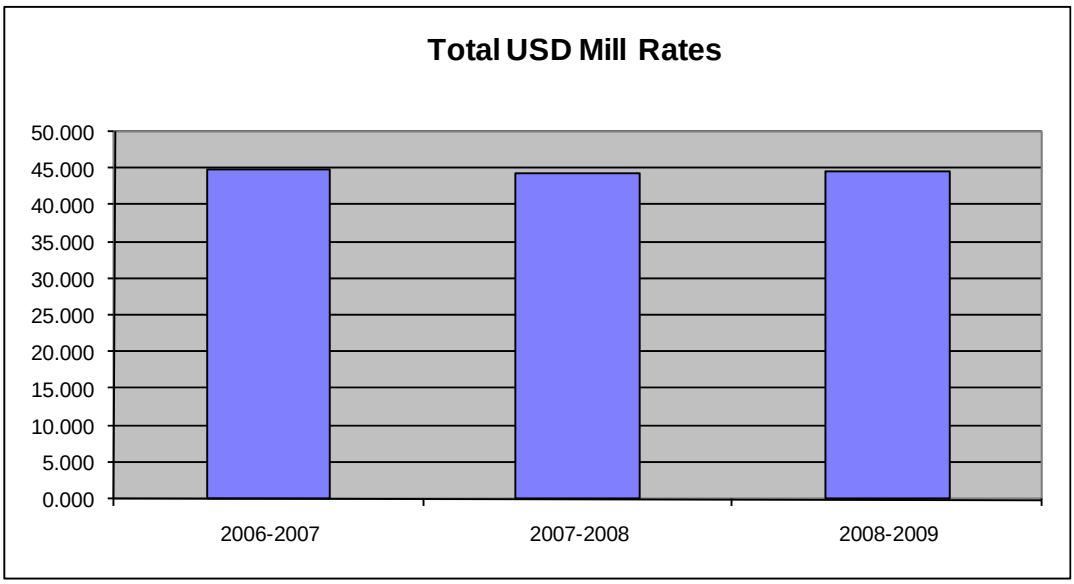



*FTE for state aid and budget authority purposes for the general fund.

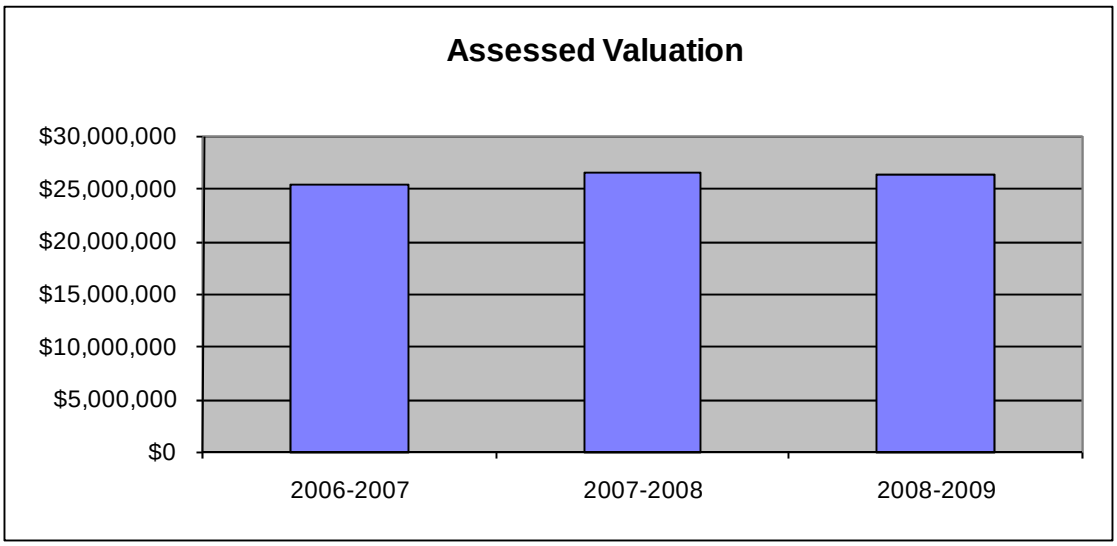
## Miscellaneous Information
## Mill Rates by Fund

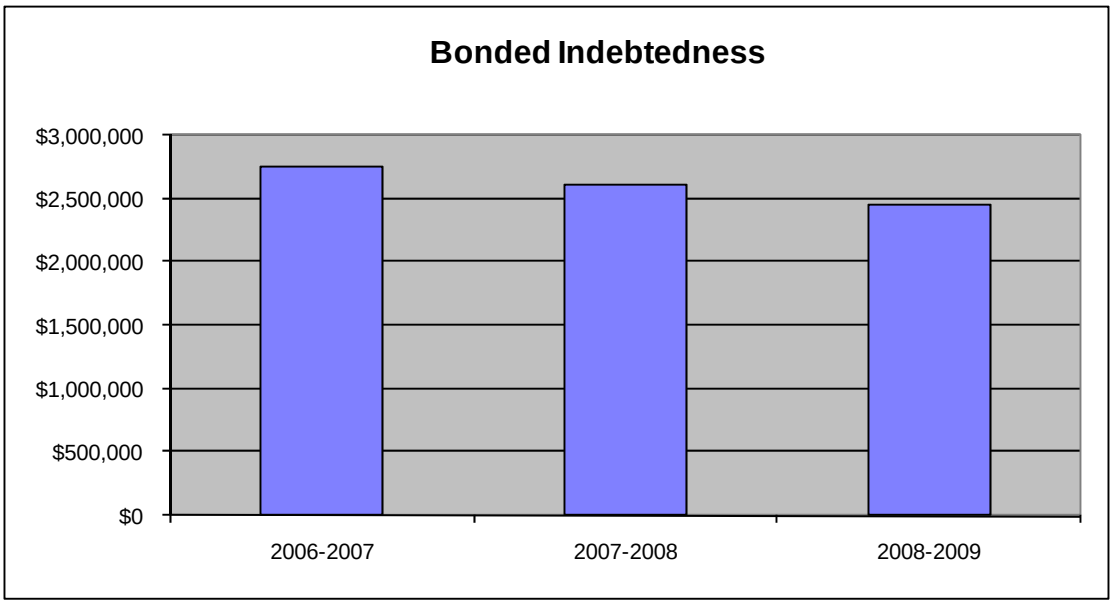
| | 2006-2007 Actual | 2007-2008 Actual | 2008-2009 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 19.074 | 18.656 | 18.864 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 0.000 | 0.000 |
| Declining Enrollment | 0.000 | 0.000 | 0.000 |
| Cost of Living | 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 | 5.827 | 5.630 | 5.722 |
| 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** | **44.901** | **44.286** | **44.586** |
| 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

| | 2006-2007 Actual | 2007-2008 Actual | 2008-2009 Budget |
|---|---|---|---|
| Assessed Valuation | $25,446,025 | $26,579,710 | $26,352,261 |
| Bonded Indebtedness | 2,740,000 | 2,600,000 | 2,455,000 |



USD# 108
AVERAGE SALARY

| | 2006-07 Actual | | | 2007-08 Actual | | | 2008-09 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 4.5 | 325,366 | 72,304 | 4.5 | 333,686 | 74,152 | 4.5 | 355,871 | 79,082 |
| Teachers (Full Time) | 44.0 | 2,050,368 | 46,599 | 43.0 | 2,078,312 | 48,333 | 39.0 | 1,967,011 | 50,436 |
| Other Certified (Licensed) Personnel | 2.3 | 99,991 | 43,474 | 1.3 | 8,698 | 6,691 | 1.3 | 60,443 | 46,495 |
| Classified Personnel | 19.0 | 653,061 | 34,372 | 19.5 | 644,759 | 33,065 | 19.0 | 643,871 | 33,888 |
| Substitutes/Temporary Help | XXXXXXX | | XXXXXXXXXXX | XXXXXXX | | XXXXXXXXXXX | XXXXXXX | | 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/Default.aspx?tabid=223

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

**School Finance Reports and Publications**
http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

**Kansas Building Report Card (listed on the right under Data Portal sections)**
http://www.ksde.org/Default.aspx?tabid=229

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses