2008-09 Budget at a Glance

USD Jefferson West

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Summary of Total Expenditures By Function
(All Funds)

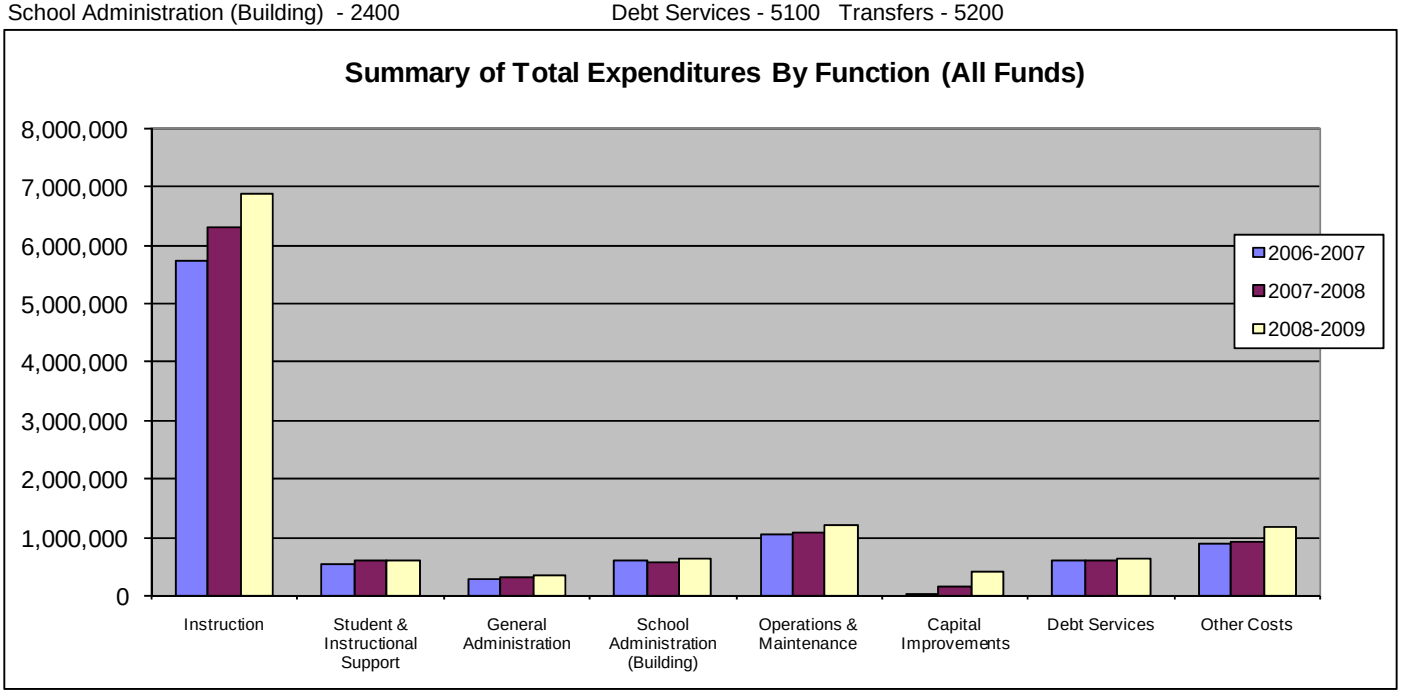
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	5,728,022	59%	6,314,858	59%	10%	6,896,972	58%	9%
Student & Instructional Support	557,538	6%	597,505	6%	7%	593,309	5%	-1%
General Administration	276,044	3%	309,226	3%	12%	340,555	3%	10%
School Administration (Building)	603,567	6%	585,493	6%	-3%	634,011	5%	8%
Operations & Maintenance	1,054,289	11%	1,088,309	10%	3%	1,199,764	10%	10%
Capital Improvements	34,110	0%	169,403	2%	397%	413,760	3%	144%
Debt Services	610,060	6%	619,720	6%	2%	632,318	5%	2%
Other Costs	905,723	9%	936,638	9%	3%	1,166,525	10%	25%
Total Expenditures	9,769,353	100%	10,621,152	100%	9%	11,877,214	100%	12%
Amount per Pupil	$10,642		$11,867		12%	$13,052		10%

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.

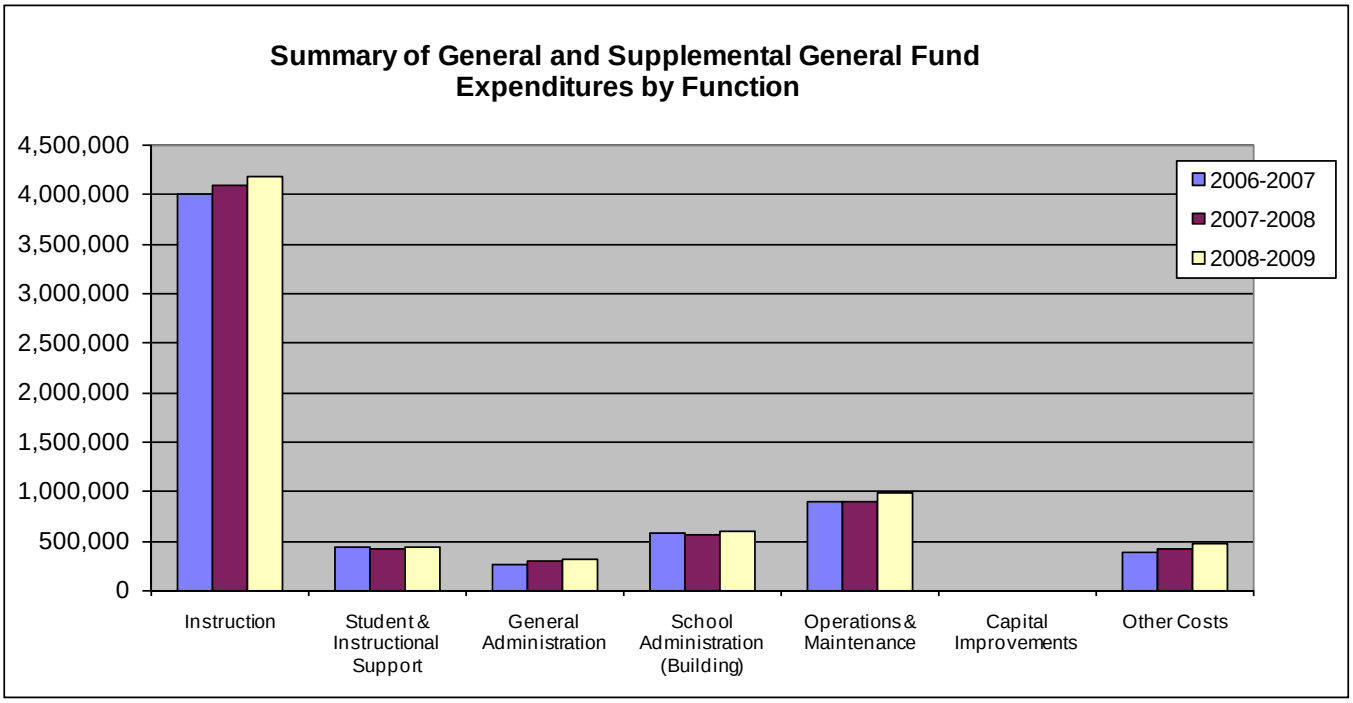
Further definition of what goes into each category:

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	4,004,605	61%	4,086,574	61%	2%	4,178,973	60%	2%
Student & Instructional Support	445,550	7%	420,358	6%	-6%	433,490	6%	3%
General Administration	264,224	4%	295,619	4%	12%	323,411	5%	9%
School Administration (Building)	585,840	9%	565,083	8%	-4%	608,295	9%	8%
Operations & Maintenance	899,522	14%	891,626	13%	-1%	982,325	14%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	393,303	6%	424,391	6%	8%	480,326	7%	13%
Total Expenditures	6,593,044	100%	6,683,651	100%	1%	7,006,820	100%	5%
Amount per Pupil	$7,182		$7,468		4%	$7,700		3%



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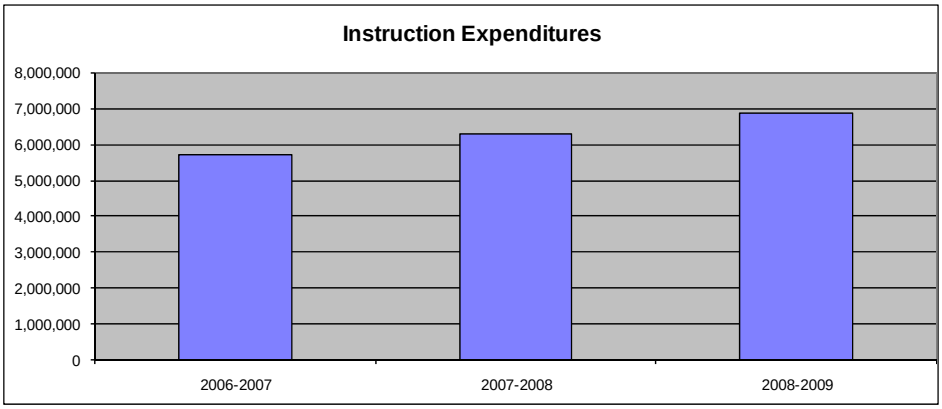
Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	3,741,470		3,846,925	3%		3,933,033	2%
Federal Funds	71,015		76,184	7%		82,034	8%
Supplemental General	263,135		239,649	-9%		245,940	3%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	144,326		328,441	128%		344,625	5%
Bilingual Education	0		0	0%		0	0%
Virtual Education						0	
Capital Outlay	168,879		204,467	21%		268,000	31%
Driver Education	5,761		6,130	6%		17,301	182%
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	956,952		1,100,121	15%		1,528,254	39%
Cost of Living	0		0	0%		0	0%
Vocational Education	138,581		139,779	1%		149,000	7%
Gifts/Grants	248		15,587	6185%		15,900	2%
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	215,704		248,320	15%		312,885	26%
Contingency Reserve	0		0	0%			
Text Book & Student Material	21,951		109,255	398%			
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	5,728,022		6,314,858	10%		6,896,972	9%
Enrollment (FTE)*	918.0		895.0	-3%		910.0	2%
Amount per Pupil	6,240		7,056	13%		7,579	7%
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	5,728,022		6,314,858	10%		6,896,972	9%



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.

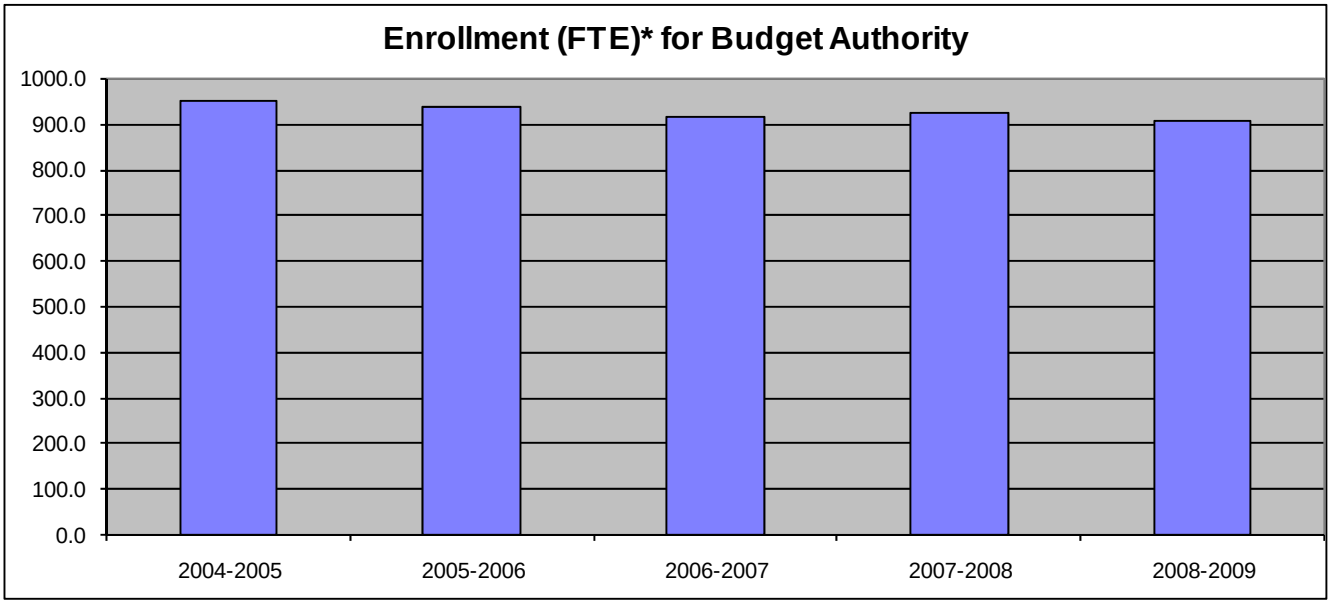
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

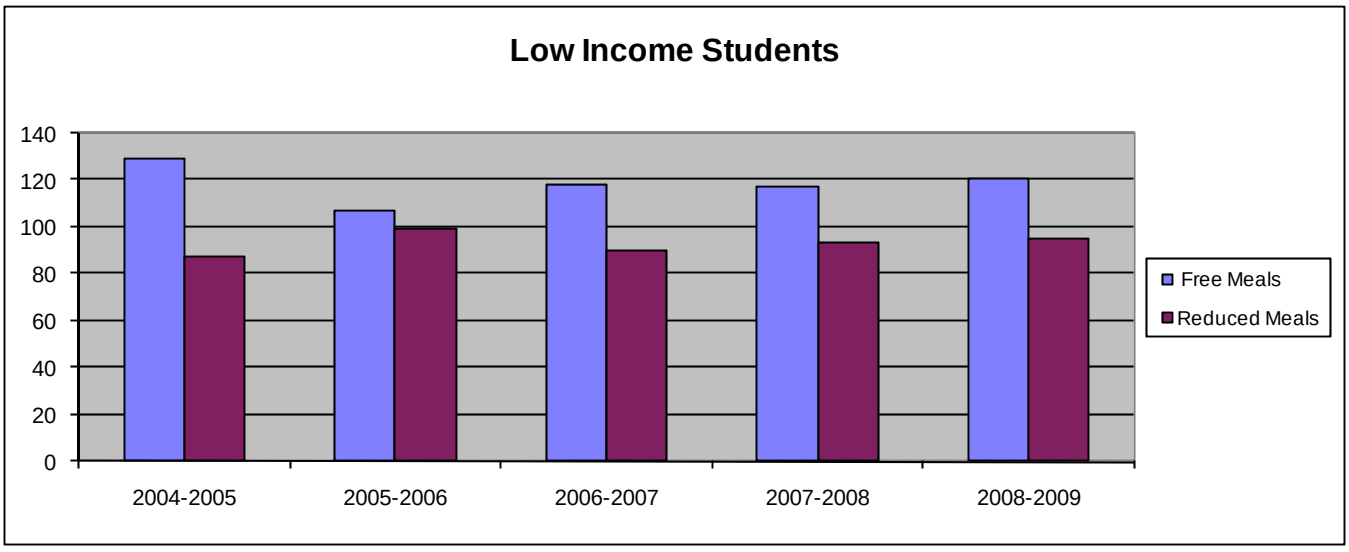
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	6,965,130	4,365	6,299,572	17,500		0	643,693
Supplemental General	1,950,236	37,593	1,082,731				829,912
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)	451,015	750		0	0	451,015	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	896,760	745,970	63,369	10,500	0	0	170,103
Driver Training	24,601	24,601	4,860		0	0	5,625
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	571,855	135,531	5,679	146,045	0	0	284,600
Professional Development	27,978	27,978	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,586,304	278,773	0	0	0	1,307,531	0
Vocational Education	150,000	1,103		0	0	150,000	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	18,921	18,921					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	428,608	0	428,608				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	632,318	694,775	265,628		0		268,006
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	82,034	0	xxxxxxxxxx	82,034	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
SUBTOTAL	13,785,760	1,970,360	8,150,447	256,079	0	1,908,546	2,201,939
Less Transfers	1,908,546						
TOTAL Budget Expenditures	$11,877,214						

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)*	950.0	936.5	-1%	918.0	-2%	925.1	1%	910.0	-2%
Number of Students - Free Meals	129	107	-17%	118	10%	117	-1%	120	3%
Number of Students - Reduced Meals	87	99	14%	90	-9%	93	3%	95	2%

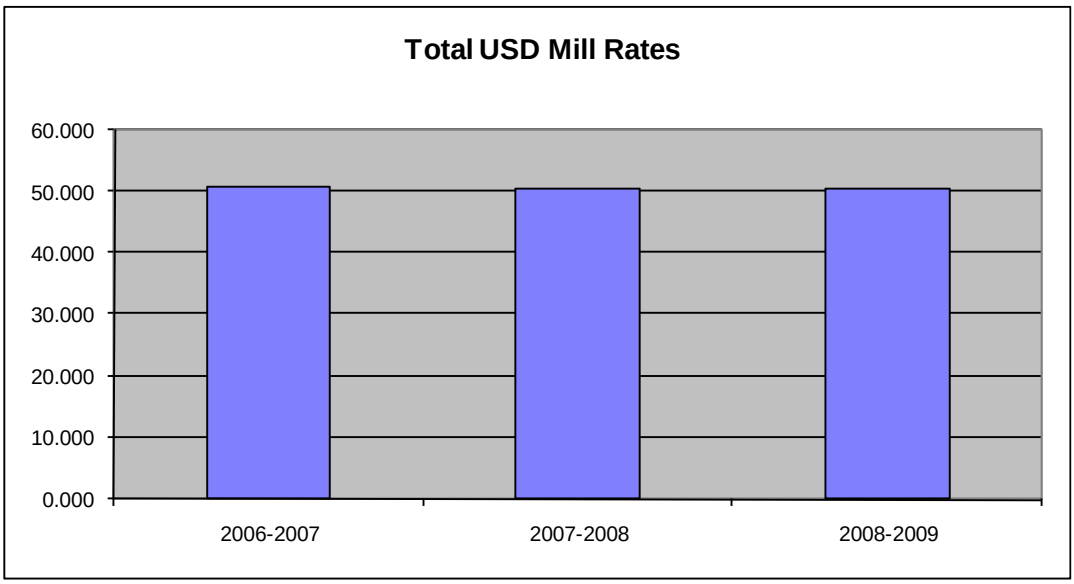




*FTE for state aid and budget authority purposes for the general fund.

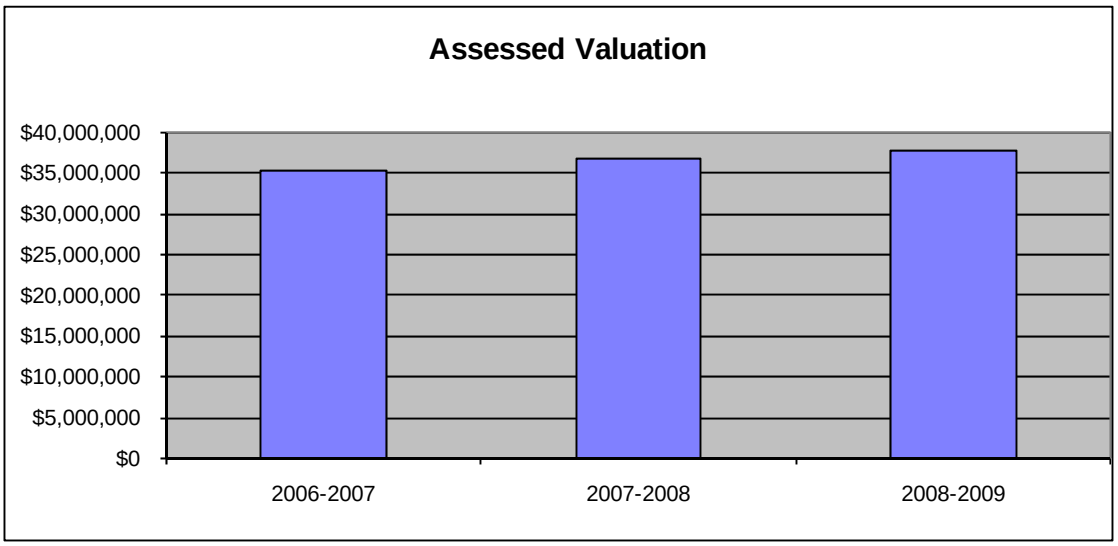
Miscellaneous Information
Mill Rates by Fund

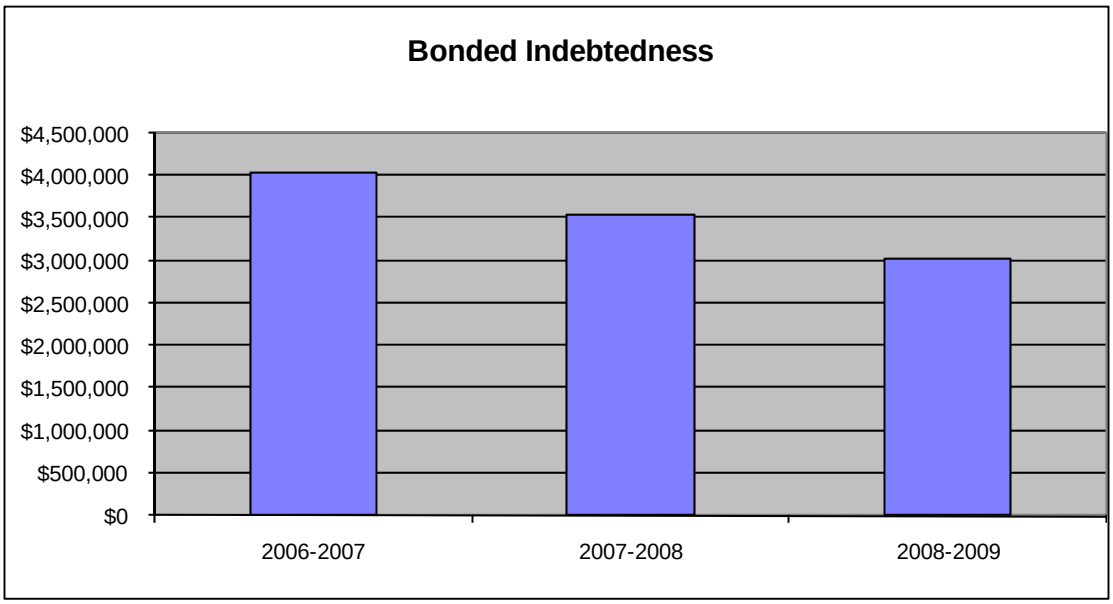
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	17.490	18.183	20.689
Adult Education	0.000	0.000	0.000
Capital Outlay	3.960	3.975	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.170	8.236	5.707
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	**50.620**	**50.394**	**50.396**
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	$35,235,198	$36,833,007	$37,705,248
Bonded Indebtedness	4,030,000	3,530,000	3,010,000





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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)	9.0	633,042	70,338	10.0	723,644	72,364	10.0	752,590	75,259
Teachers (Full Time)	64.8	3,417,649	52,741	66.0	3,689,039	55,895	63.0	3,716,601	58,994
Other Certified (Licensed) Personnel	5.0	272,320	54,464	5.0	288,871	57,774	5.0	300,426	60,085
Classified Personnel	53.0	1,287,660	24,295	53.0	1,288,838	24,318	54.0	1,340,392	24,822
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXX	XXXXXXX		XXXXXXXXXX	XXXXXXX		XXXXXXXXXX

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