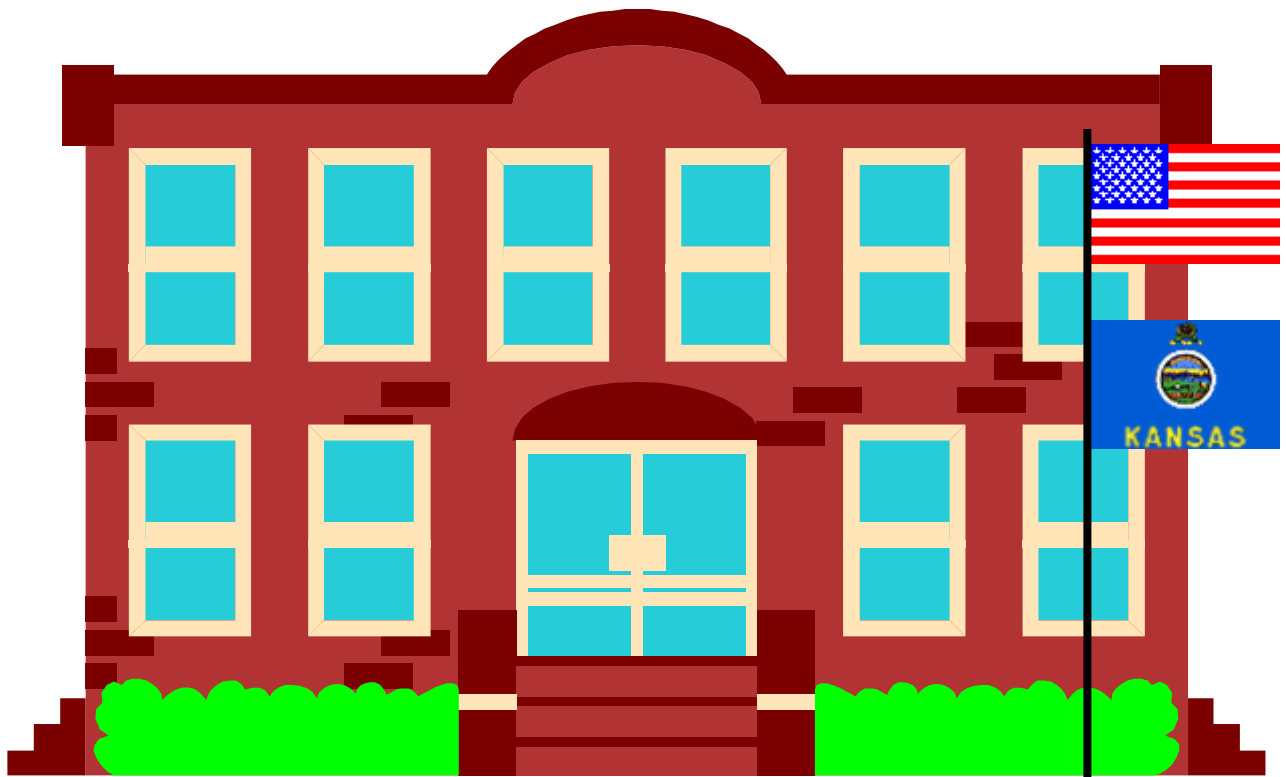


# Budget at a Glance 2007-08



**437 - Auburn Washburn**

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

	<b>2005-2006 Actual</b>	<b>% of Tot</b>	<b>2006-2007 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2007-2008 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	25,491,784	54%	27,560,802	56%	8%	30,817,463	54%	12%
Student & Instructional Support	3,472,311	7%	3,855,024	8%	11%	4,496,002	8%	17%
General Administration	1,123,866	2%	1,190,769	2%	6%	1,448,857	3%	22%
School Administration (Building)	2,206,005	5%	2,430,713	5%	10%	2,651,053	5%	9%
Operations & Maintenance	3,795,662	8%	4,105,485	8%	8%	4,491,881	8%	9%
Capital Improvements	1,825,434	4%	919,348	2%	-50%	2,630,000	5%	186%
Debt Services	3,918,545	8%	3,827,730	8%	-2%	3,642,428	6%	-5%
Other Costs	5,170,652	11%	5,630,671	11%	9%	6,712,367	12%	19%
<b>Total Expenditures</b>	<b>47,004,259</b>	<b>100%</b>	<b>49,520,542</b>	<b>100%</b>	<b>5%</b>	<b>56,890,051</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$9,115		\$9,510		4%	\$10,822		14%

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), 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

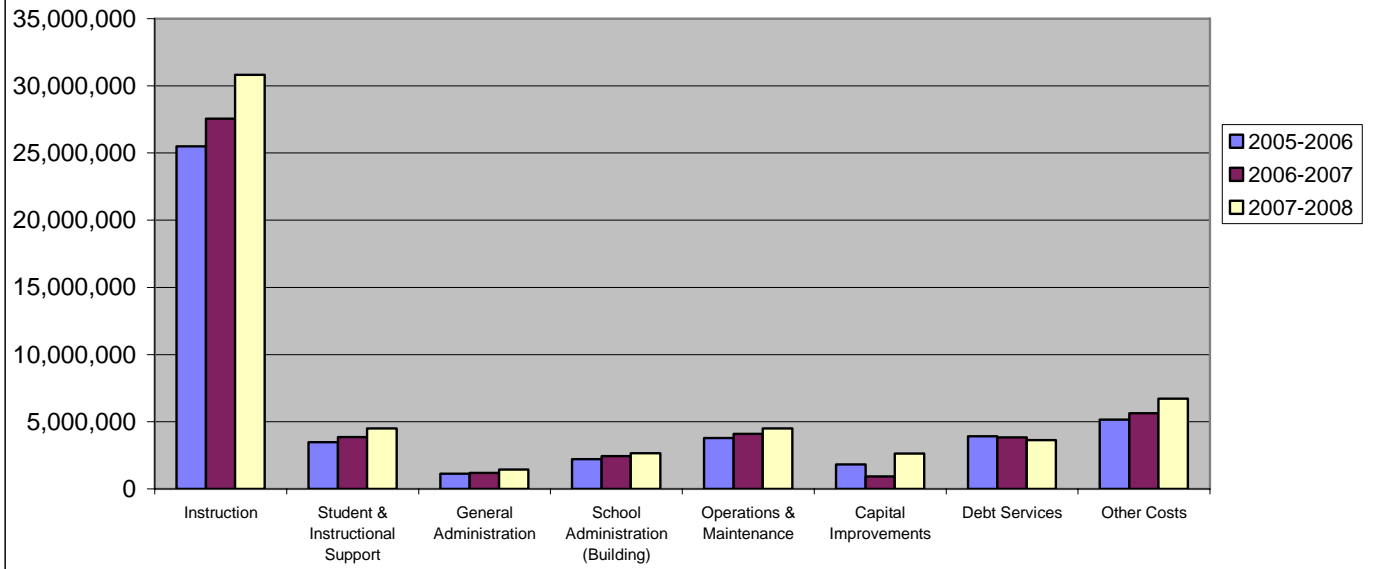
Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200

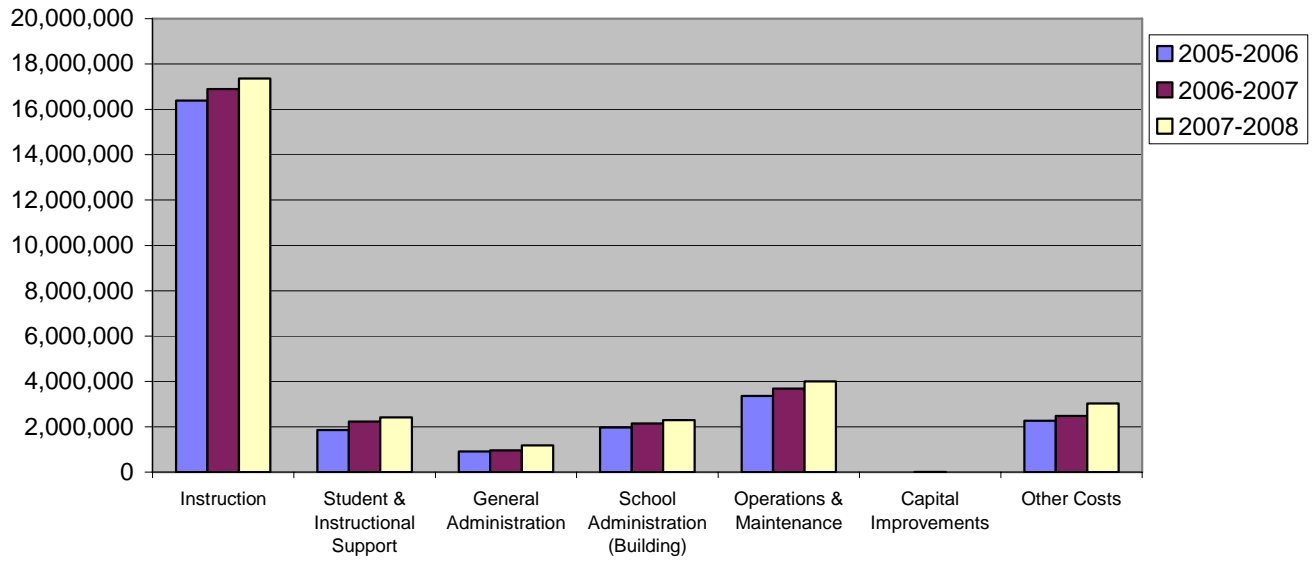
### Summary of Total Expenditures By Function (All Funds)



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

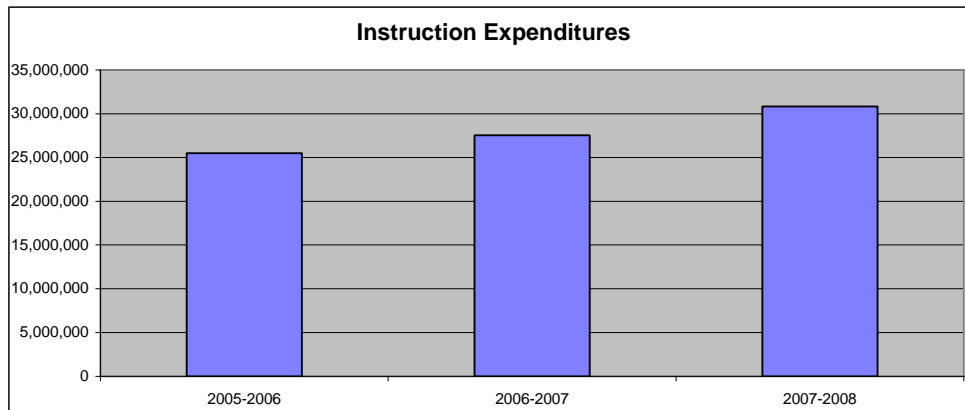
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	16,386,969	61%	16,888,604	59%	3%	17,365,837	57%	3%
Student & Instructional Support	1,859,437	7%	2,231,382	8%	20%	2,419,598	8%	8%
General Administration	917,442	3%	963,227	3%	5%	1,182,778	4%	23%
School Administration (Building)	1,977,225	7%	2,148,263	8%	9%	2,296,842	8%	7%
Operations & Maintenance	3,361,538	13%	3,684,227	13%	10%	4,009,988	13%	9%
Capital Improvements	0	0%	9,800	0%	0%	5,000	0%	-49%
Other Costs	2,267,466	8%	2,473,949	9%	9%	3,034,211	10%	23%
<b>Total Expenditures</b>	<b>26,770,077</b>	<b>100%</b>	<b>28,399,452</b>	<b>100%</b>	<b>6%</b>	<b>30,314,254</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$5,191		\$5,454		5%	\$5,766		6%

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



## Instruction Expenditures (1000)

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
General	11,614,161	11,244,394	-3%	11,786,090	5%
Federal Funds	556,505	524,485	-6%	636,965	21%
Supplemental General	4,772,808	5,644,210	18%	5,579,747	-1%
At Risk (4yr Old)	104,640	106,564	2%	130,275	22%
At Risk (K-12)	622,618	1,174,760	89%	1,370,472	17%
Bilingual Education	101,726	117,798	16%	156,122	33%
Capital Outlay	788,471	698,488	-11%	1,000,000	43%
Driver Education	15,821	22,519	42%	31,367	39%
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	1,367	2,424	77%	17,487	621%
Special Education	5,265,448	5,822,759	11%	7,662,906	32%
Cost of Living		0		0	0%
Vocational Education	629,584	720,037	14%	786,511	9%
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	1,013,070	1,229,275	21%	1,659,521	35%
Contingency Reserve	0	250,000	0%		
Text Book & Student Material	5,565	3,089	-44%		
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%
<b>SUBTOTAL</b>	25,491,784	27,560,802	8%	30,817,463	12%
Enrollment (FTE)*	5,157.0	5,207.0	1%	5,257.0	1%
Amount per Pupil	4,943	5,293	7%	5,862	11%
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%
<b>TOTAL</b>	25,491,784	27,560,802	8%	30,817,463	12%



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.

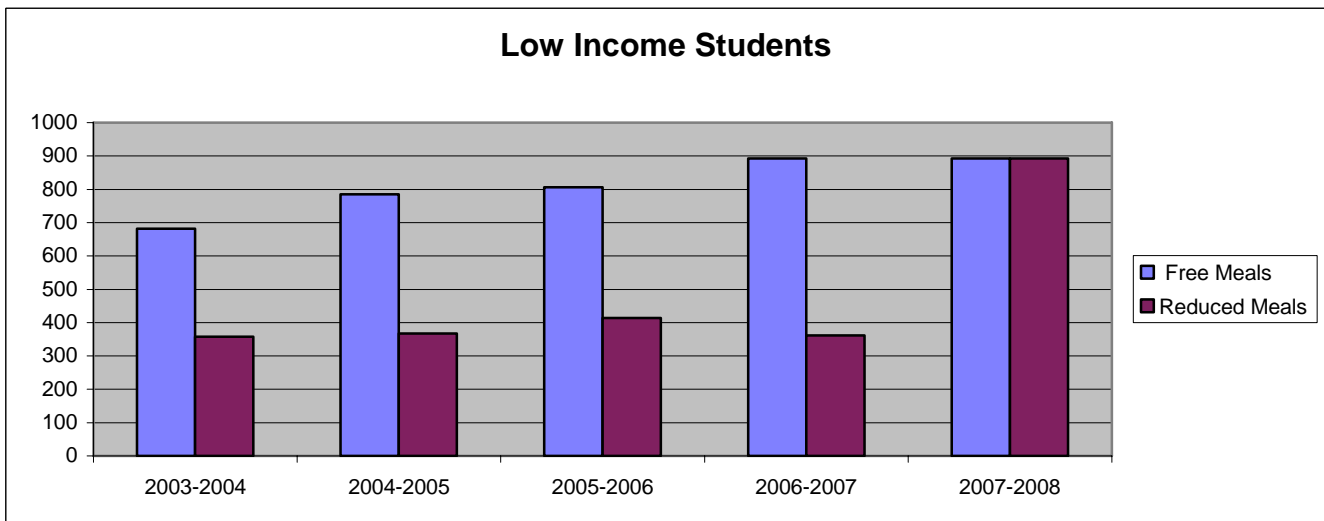
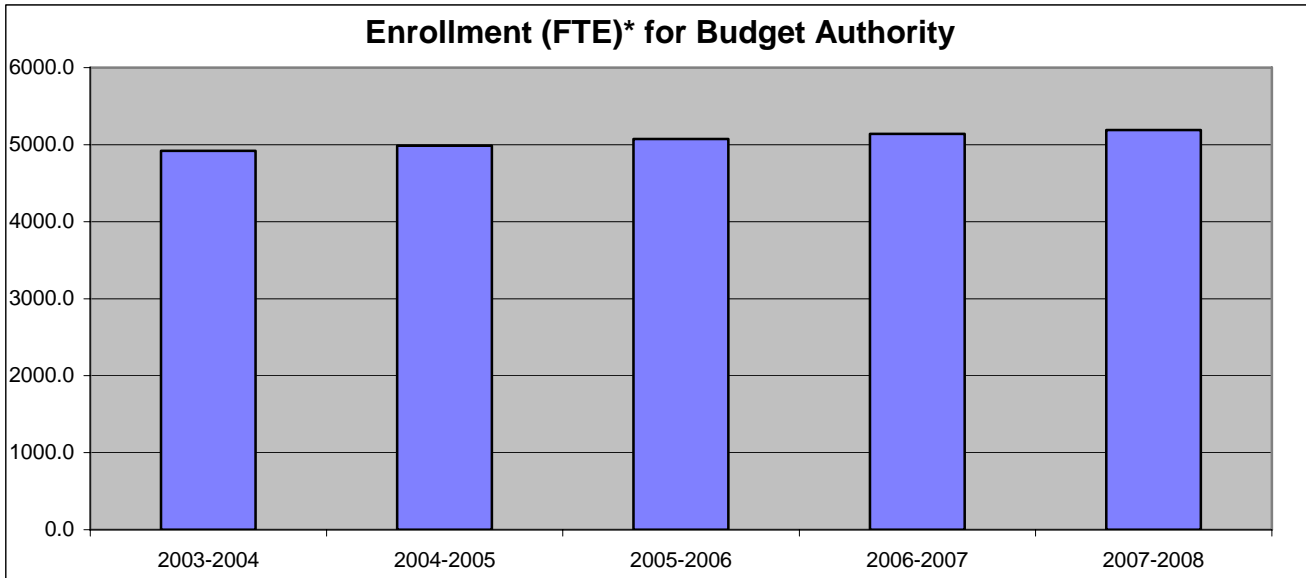
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

# Sources of Revenue and Proposed Budget for 2007-08

Fund	2007-08		Estimated Sources of Revenue--2007-08				
	Amount	July 1, 2007	State	Federal	Interest	Local	
	Budgeted	Cash Balance				Transfers	Other
General	31,683,944	1,478	23,758,546	0		0	7,923,920
Supplemental General	9,505,183	543,939	1,156,809				7,804,435
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	136,275	10,020		0	0	126,255	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	1,657,040	97,581		0	0	1,544,459	15,000
Bilingual Education	156,122	46,404		0	0	109,718	0
Capital Outlay	4,294,500	2,402,839	6,612	0	500,000	0	2,771,851
Driver Training	46,567	25,682	10,584		0	0	18,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	2,398,662	265,633	27,068	654,644	0	0	1,577,266
Professional Development	137,900	77,952	13,000	0	0	89,890	0
Parent Education Program	194,810	13,108	111,454	0	0	48,225	33,512
Summer School	17,487	34,104		0	0	0	3,600
Special Education	9,983,799	1,506,876	0	1,080,000	0	8,195,315	60,000
Vocational Education	791,511	0		30,500	0	761,011	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	25,000	58,040					15,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	2,456,731	0	2,456,731				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	3,642,428	3,726,073	9,750		0		3,422,366
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	636,965	49,124	xxxxxxxxxx	587,841	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
<b>SUBTOTAL</b>	<b>67,764,924</b>	<b>8,858,853</b>	<b>27,550,554</b>	<b>2,352,985</b>	<b>500,000</b>	<b>10,874,873</b>	<b>23,644,950</b>
Less Transfers	10,874,873						
<b>TOTAL Budget Expenditures</b>	<b><u>\$56,890,051</u></b>						

### Other Information

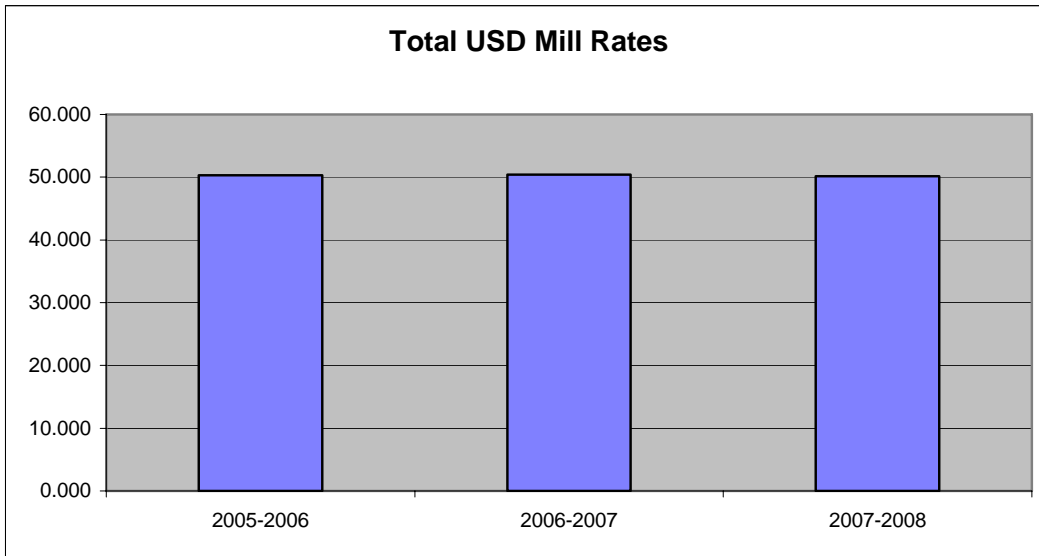
	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
Enrollment (FTE)*	4,920.5	4,986.6	1%	5,075.0	2%	5,138.6	1%	5,188.6	1%
Number of Students - Free Meals	682	785	15%	806	3%	893	11%	893	0%
Number of Students - Reduced Meals	358	367	3%	414	13%	361	-13%	893	147%



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

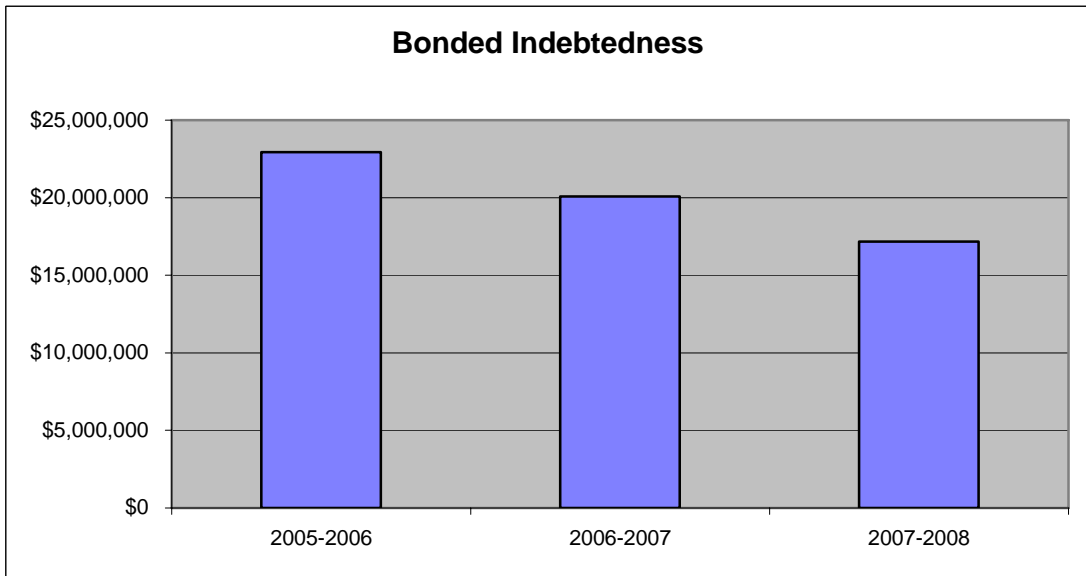
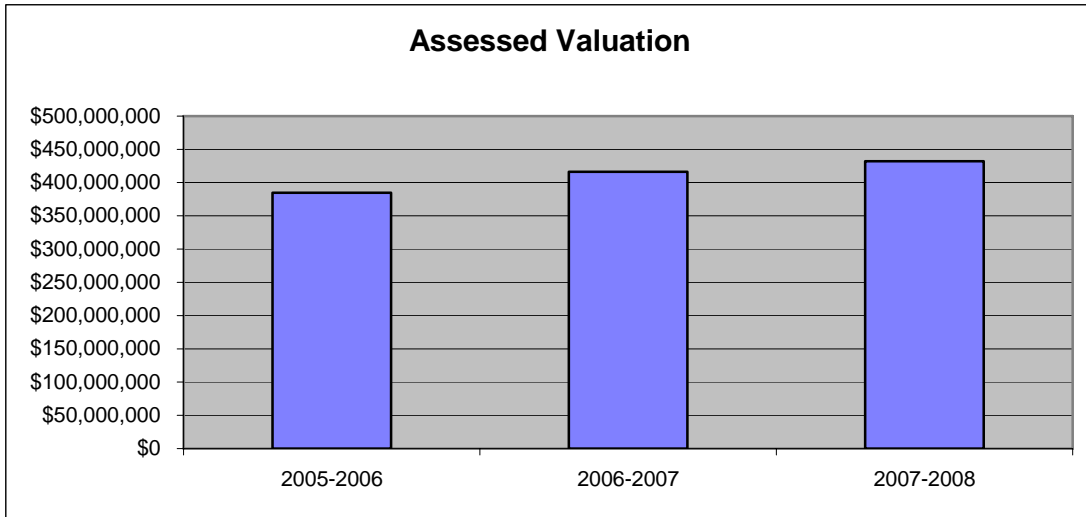
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2005-2006 Actual</b>	<b>2006-2007 Actual</b>	<b>2007-2008 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.075	17.391	17.162
Adult Education	0.000	0.000	0.000
Capital Outlay	6.000	5.254	5.850
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	8.244	7.743	7.164
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
<b>TOTAL USD</b>	<b>50.319</b>	<b>50.388</b>	<b>50.176</b>
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
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



## Other Information

	<b>2005-2006 Actual</b>	<b>2006-2007 Actual</b>	<b>2007-2008 Budget</b>
Assessed Valuation	\$384,396,721	\$416,300,948	\$432,286,999
Bonded Indebtedness	22,930,000	20,070,000	17,175,000



USD# 437  
AVERAGE SALARY

	2005-06 Actual			2006-07 Actual			2007-08 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	30.0	2,149,793	71,660	31.0	2,382,476	76,854	32.0	2,549,249	79,664
Teachers (Full Time)	404.0	16,601,705	41,093	410.0	18,390,003	44,854	410.0	19,677,303	47,993
Other Certified (Licensed) Personnel	31.0	1,677,112	54,100	33.0	1,729,053	52,396	33.0	1,850,087	56,063
Classified Personnel	255.0	6,126,553	24,026	260.0	6,562,147	25,239	265.0	7,021,497	26,496
Substitutes/Temporary Help	XXXXXX	385,386	XXXXXXXXXX	XXXXXX	429,145	XXXXXXXXXX	XXXXXX	459,185	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**

<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