Budget at a Glance

2004 - 2005

Atchison Public Schools

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Summary of Total Expenditures By Function
(All Funds)

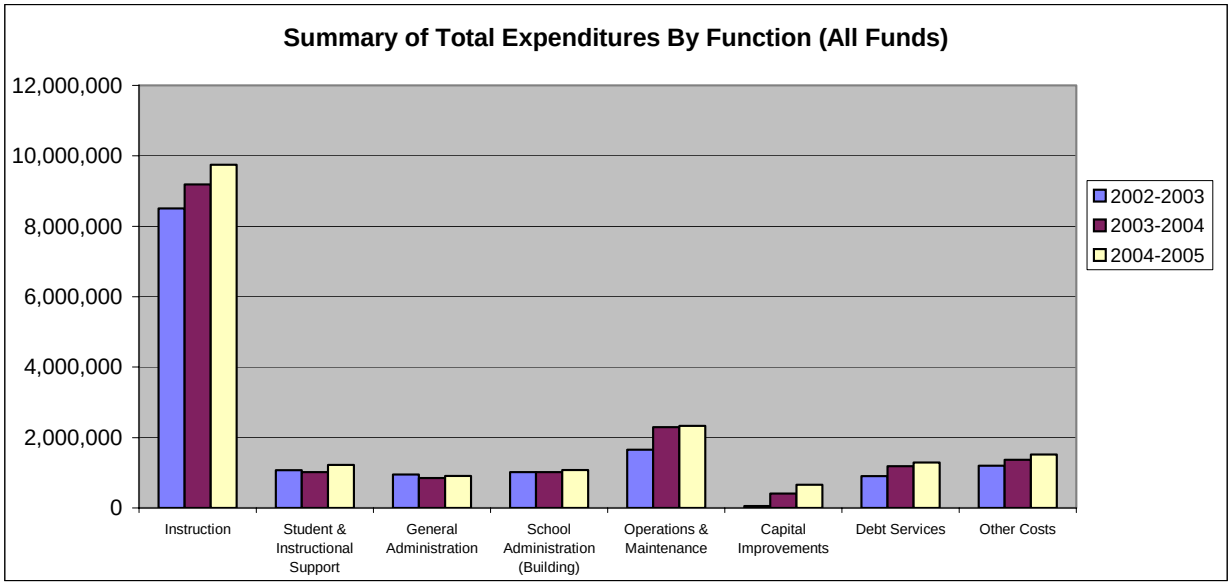
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	8,509,571	55%	9,187,085	53%	8%	9,746,642	52%	6%
Student & Instructional Support	1,068,827	7%	1,021,292	6%	-4%	1,219,924	7%	19%
General Administration	952,579	6%	848,850	5%	-11%	913,190	5%	8%
School Administration (Building)	1,017,859	7%	1,020,698	6%	0%	1,075,956	6%	5%
Operations & Maintenance	1,654,815	11%	2,290,210	13%	38%	2,334,445	12%	2%
Capital Improvements	51,883	0%	410,720	2%	692%	664,501	4%	62%
Debt Services	900,150	6%	1,183,941	7%	32%	1,290,173	7%	9%
Other Costs	1,200,366	8%	1,367,455	8%	14%	1,519,190	8%	11%
Total Expenditures	15,356,050	100%	17,330,251	100%	13%	18,764,021	100%	8%
Amount per Pupil	$9,225		$10,236		11%	$11,249		10%

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.

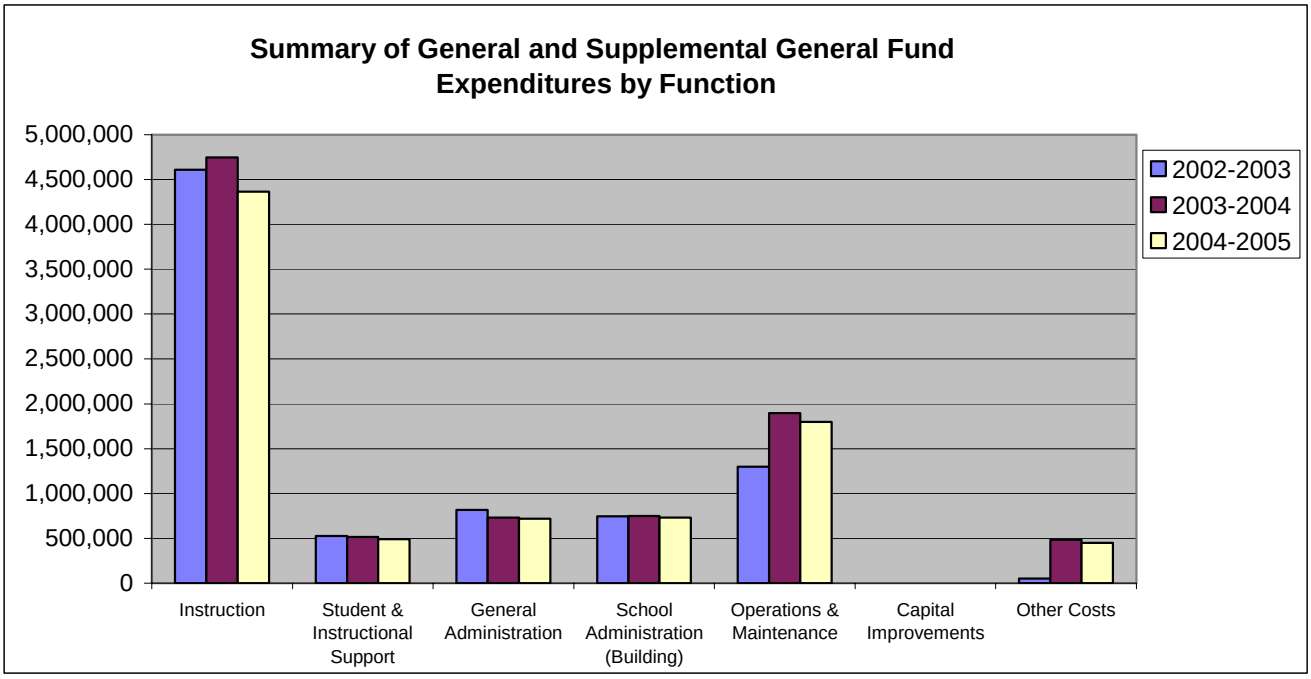
Further definition of what goes into each category:

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



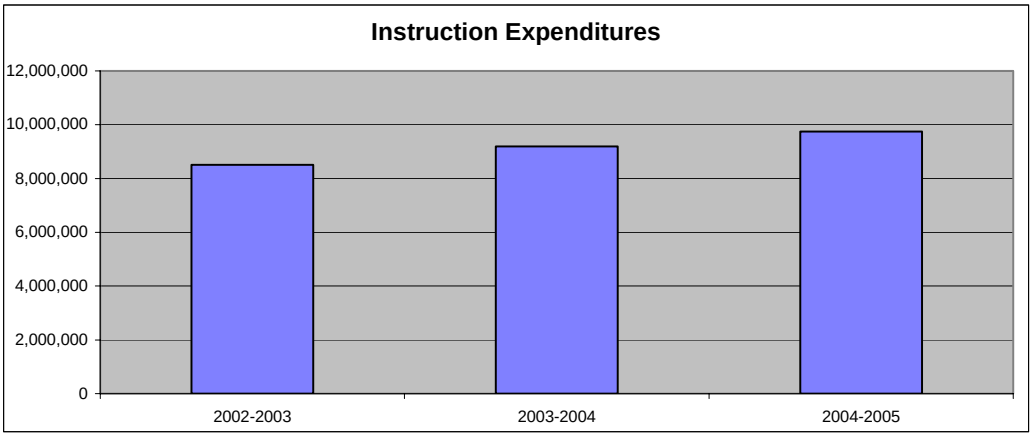
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,608,833	57%	4,746,553	52%	3%	4,365,319	51%	-8%
Student & Instructional Support	527,793	7%	514,027	6%	-3%	490,459	6%	-5%
General Administration	818,128	10%	731,893	8%	-11%	719,500	8%	-2%
School Administration (Building)	747,497	9%	749,786	8%	0%	731,380	9%	-2%
Operations & Maintenance	1,298,233	16%	1,897,373	21%	46%	1,798,617	21%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	51,812	1%	482,778	5%	832%	451,070	5%	-7%
Total Expenditures	8,052,296	100%	9,122,410	100%	13%	8,556,345	100%	-6%
Amount per Pupil	$4,837		$5,388		11%	$5,130		-5%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	4,608,833		4,746,553	3%		4,365,319	-8%
Federal Funds	750,048		817,719	9%		741,315	-9%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	59,411		62,701	6%		220,000	251%
Driver Education	7,967		6,283	-21%		16,195	158%
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	39,272		60,105	53%		127,984	113%
Special Education	1,548,830		1,693,568	9%		2,051,517	21%
Technology Education	0						
Transportation	0						
Vocational Education	40,000		132,330	231%		139,625	6%
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						410,068	
Contingency Reserve	0		0	0%			
Text Book & Student Material	27,692		110,477	299%			
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	7,082,053		7,629,736	8%		8,072,023	6%
Enrollment (FTE)*	1,664.7		1,693.0	2%		1,668.0	-1%
Amount per Pupil	4,254		4,507	6%		4,839	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	1,427,518		1,557,349	9%		1,674,619	8%
Special Education Coop	0		0	0%		0	0%
TOTAL	8,509,571		9,187,085	8%		9,746,642	6%



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.

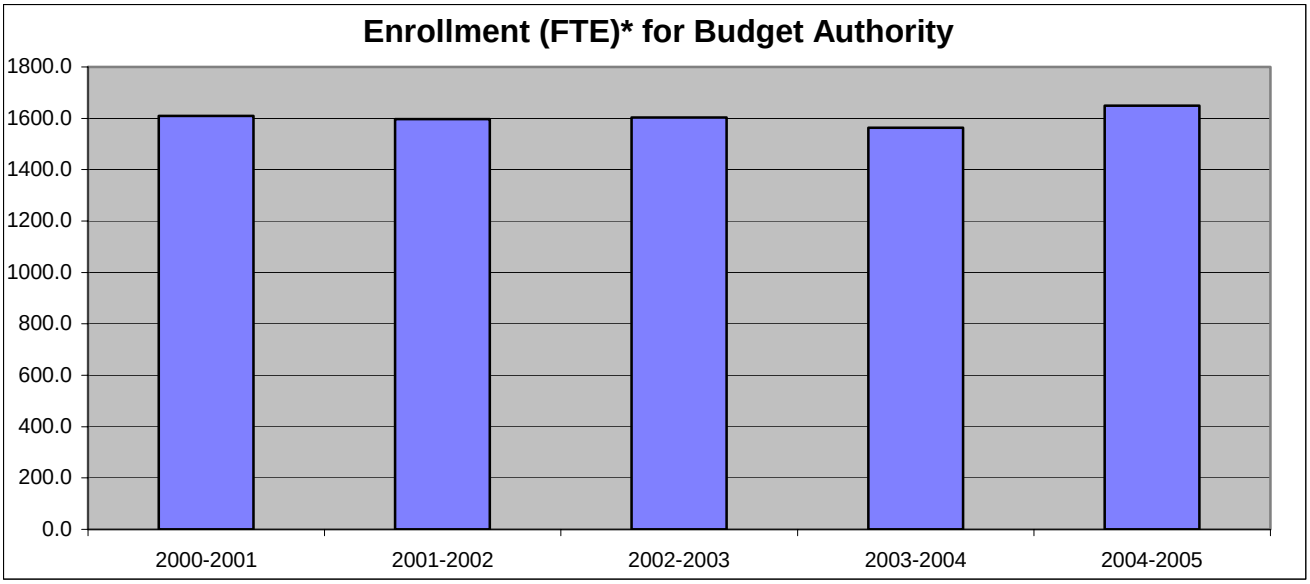
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

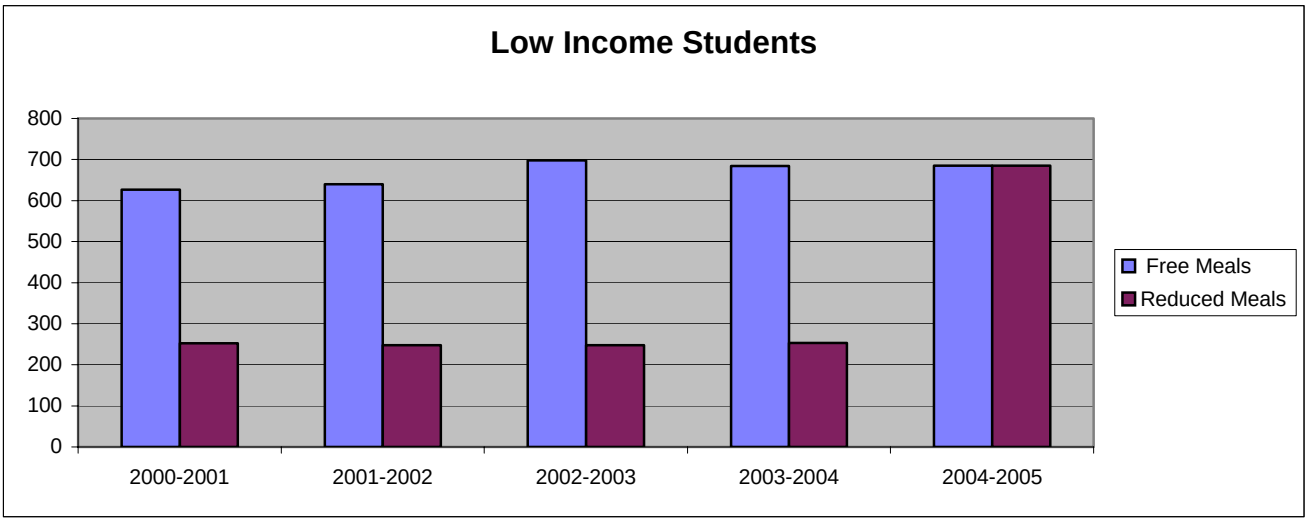
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,649,643	0	7,546,353	0		0	1,103,290
Supplemental General	2,000,000	173,422	722,400				1,104,178
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	944,501	916,218		0	60,000	0	266,900
Driver Training	35,063	14,405	8,400		0	0	12,258
Extraordinary School Program	0	0			0	0	0
Food Service	815,834	19,500	10,128	440,574	0	0	345,632
Professional Development	79,815	19,815	0	0	0	60,000	0
Parent Education Program	11,250	0	0	0	0	11,250	0
Summer School	127,984	37,984		0	0	60,000	30,000
Special Education	2,855,745	639,426	0	550,021	0	1,666,298	0
Vocational Education	139,625			0	0	139,625	0
Area Vocational School	2,519,313	119,478	1,250,000	165,321	0	130,000	854,514
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	615,720	0	615,720				
Bond and Interest #1	1,290,173	935,438	387,037		0		1,046,620
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	772,653	135,628	xxxxxxxxxxx	637,025	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	20,857,319	3,011,314	10,540,038	1,792,941	60,000	2,067,173	4,763,392
Less Transfers	2,067,173						
TOTAL Budget Expenditures	$18,790,146						

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)*	1,609.4	1,596.5	-1%	1,603.2	0%	1,563.0	-3%	1,650.0	6%
Number of Students - Free Meals	627	640	2%	698	9%	684	-2%	685	0%
Number of Students - Reduced Meals	252	248	-2%	248	0%	253	2%	685	171%

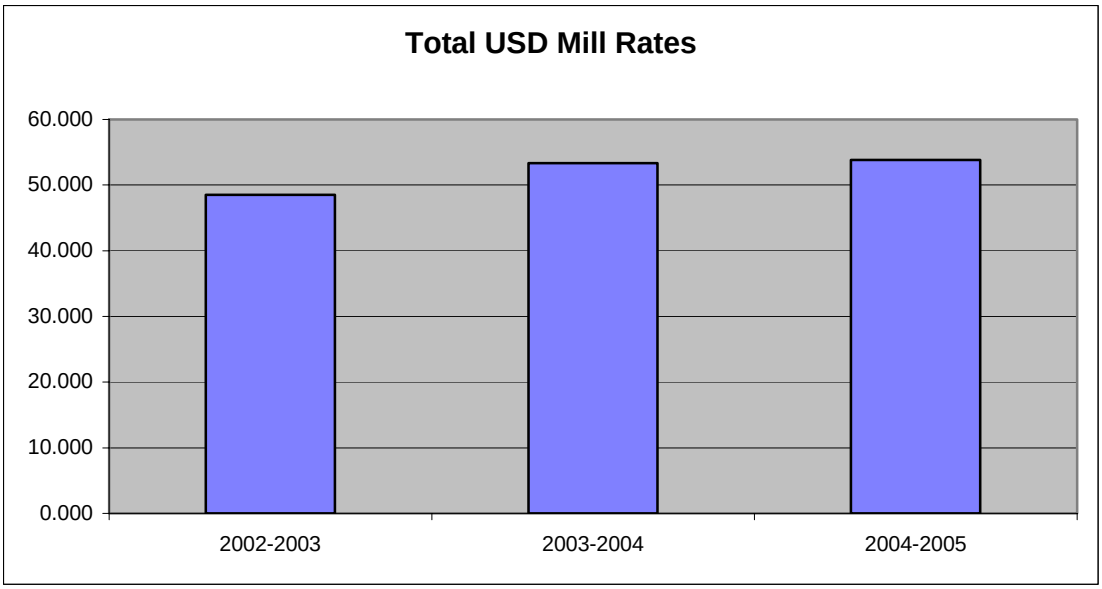




*FTE for state aid and budget authority purposes for general fund.

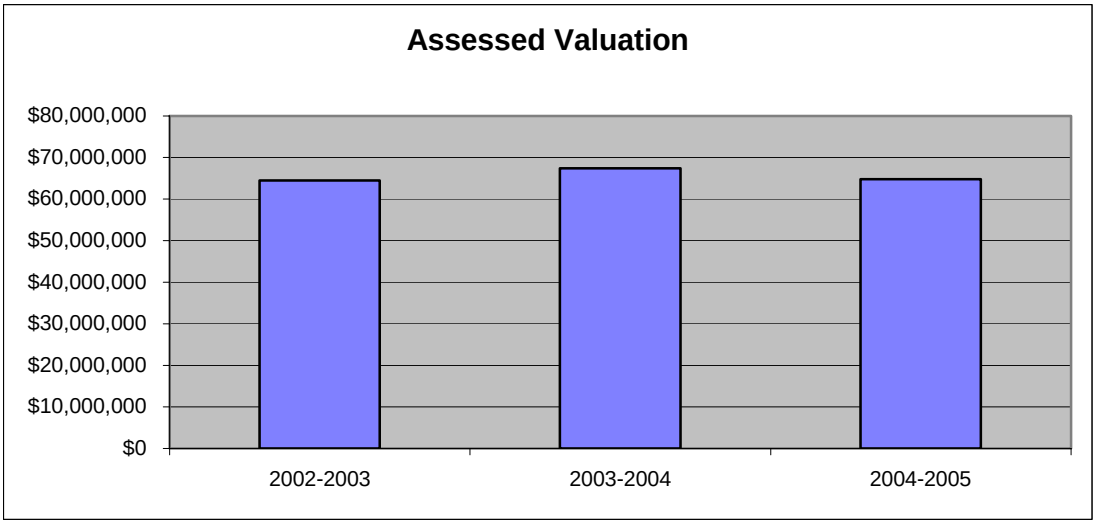
Miscellaneous Information
Mill Rates by Fund

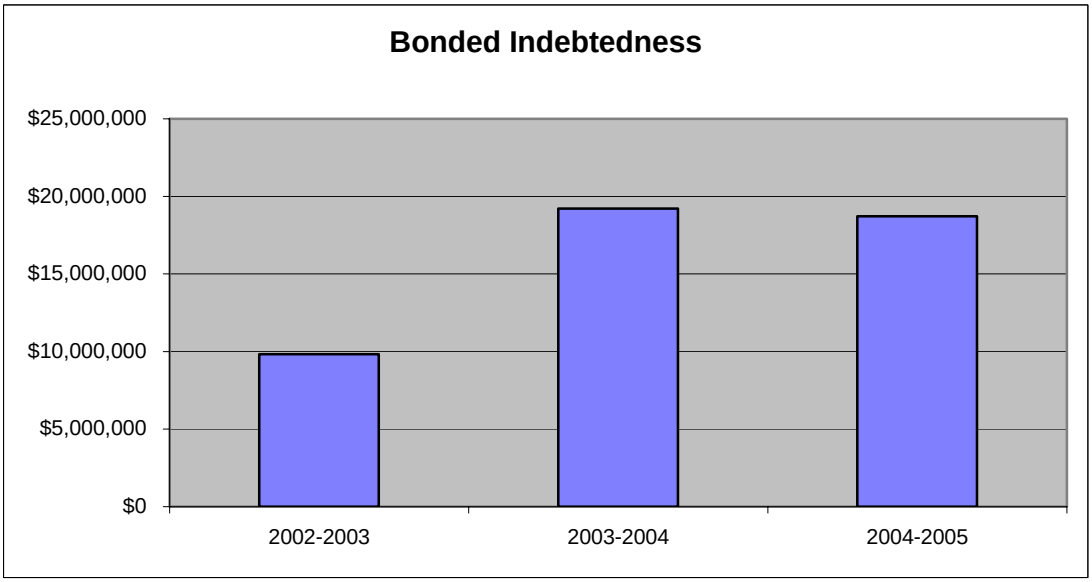
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	14.884	14.955	15.603
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	4.000	3.352
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.636	14.350	14.851
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	**48.517**	**53.305**	**53.806**
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	2.662	2.694	2.516
Recreation Commission Employee Benefit	0.612	0.706	0.706
TOTAL OTHER	**3.274**	**3.400**	**3.222**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$64,481,653	$67,394,265	$64,796,134
Bonded Indebtedness	9,835,000	19,215,000	18,710,000





USD# 409
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	12.0	853,975	71,165	11.0	842,937	76,631	11.0	868,225	78,930
Teachers (Full Time)	167.9	6,328,118	37,690	170.0	6,809,003	40,053	160.0	6,600,727	41,255
Other Certified (Licensed) Personnel	15.0	526,356	35,090	14.6	616,794	42,246	14.6	635,298	43,514
Classified Personnel	154.0	2,303,276	14,956	112.0	2,387,962	21,321	106.0	2,327,837	21,961
Substitutes/Temporary Help	XXXXXXX	227,255	XXXXXXXXXXX	XXXXXXX	145,895	XXXXXXXXXXX	XXXXXXX	186,575	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