Budget at a Glance

2004 - 2005

Arkansas City

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)

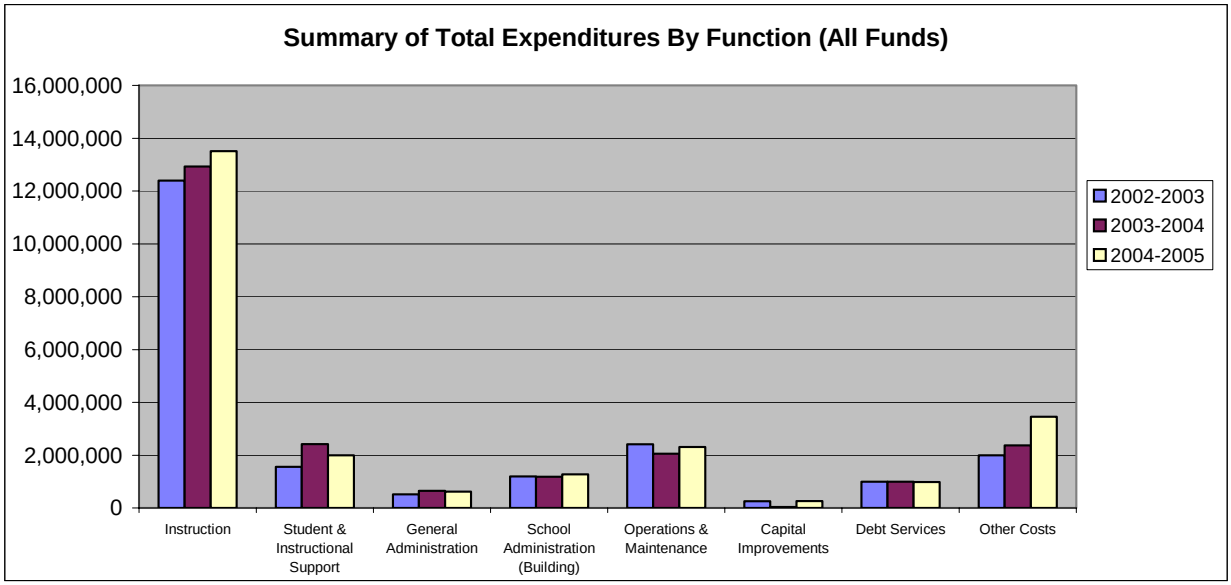
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	12,399,768	58%	12,932,360	57%	4%	13,508,864	55%	4%
Student & Instructional Support	1,558,900	7%	2,419,581	11%	55%	1,994,117	8%	-18%
General Administration	517,002	2%	643,738	3%	25%	615,978	3%	-4%
School Administration (Building)	1,198,856	6%	1,180,026	5%	-2%	1,272,802	5%	8%
Operations & Maintenance	2,407,389	11%	2,051,954	9%	-15%	2,311,243	9%	13%
Capital Improvements	253,583	1%	38,362	0%	-85%	265,000	1%	591%
Debt Services	997,328	5%	992,110	4%	-1%	984,936	4%	-1%
Other Costs	1,996,639	9%	2,372,102	10%	19%	3,449,772	14%	45%
Total Expenditures	21,329,465	100%	22,630,233	100%	6%	24,402,712	100%	8%
Amount per Pupil	$7,489		$8,085		8%	$8,718		8%

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.

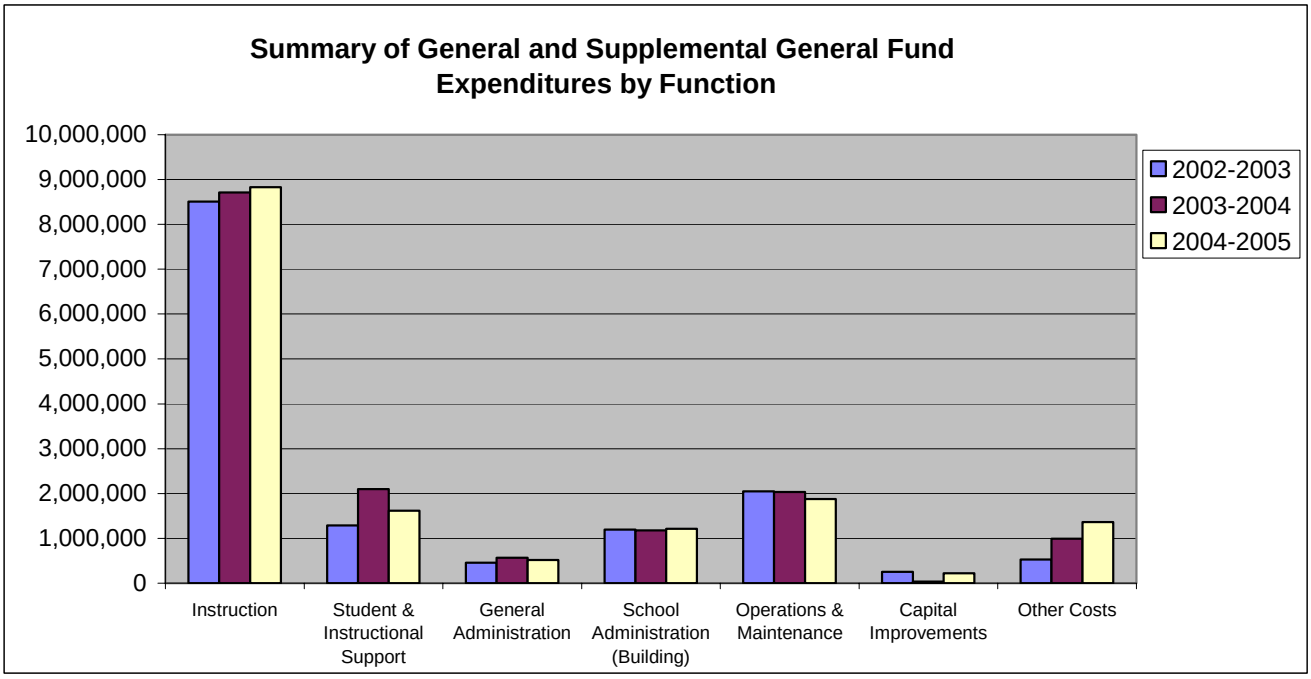
Further definition of what goes into each category:

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



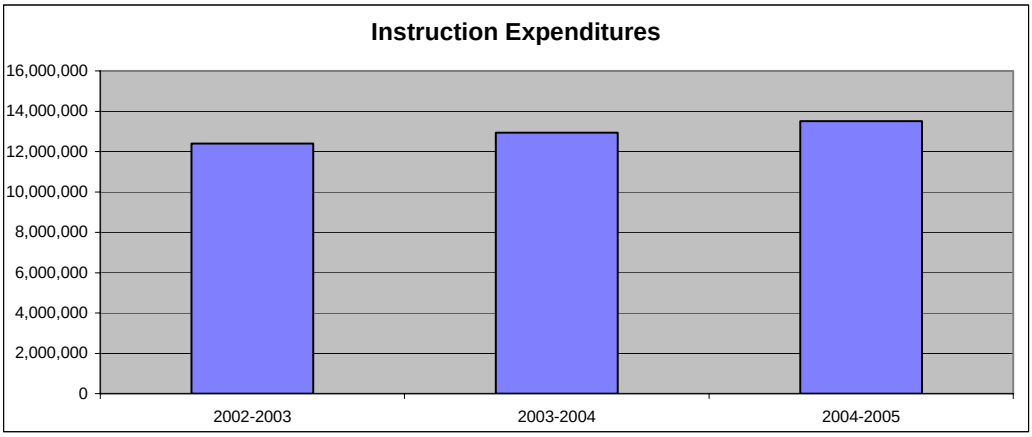
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	8,507,169	60%	8,709,292	56%	2%	8,825,211	56%	1%
Student & Instructional Support	1,288,661	9%	2,094,805	13%	63%	1,615,150	10%	-23%
General Administration	454,698	3%	565,589	4%	24%	519,400	3%	-8%
School Administration (Building)	1,198,856	8%	1,180,026	8%	-2%	1,217,200	8%	3%
Operations & Maintenance	2,051,115	14%	2,034,124	13%	-1%	1,877,900	12%	-8%
Capital Improvements	253,583	2%	38,362	0%	-85%	225,000	1%	487%
Other Costs	530,216	4%	990,546	6%	87%	1,361,624	9%	37%
Total Expenditures	14,284,298	100%	15,612,744	100%	9%	15,641,485	100%	0%
Amount per Pupil	$5,016		$5,578		11%	$5,588		0%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	8,233,255		8,045,519	-2%		8,026,711	0%
Federal Funds	1,599,614		1,939,306	21%		1,545,991	-20%
Supplemental General	273,914		663,773	142%		798,500	20%
Bilingual Education	53,997		58,914	9%		70,000	19%
Capital Outlay	0		0	0%		276,083	0%
Driver Education	13,998		14,549	4%		20,175	39%
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	30,101		17,595	-42%		31,500	79%
Special Education	2,020,156		2,016,373	0%		2,072,685	3%
Technology Education	0						
Transportation	0						
Vocational Education	174,733		176,331	1%		215,250	22%
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						451,969	
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	12,399,768		12,932,360	4%		13,508,864	4%
Enrollment (FTE)*	2,848.0		2,799.0	-2%		2,799.0	0%
Amount per Pupil	4,354		4,620	6%		4,826	4%
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	12,399,768		12,932,360	4%		13,508,864	4%



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.

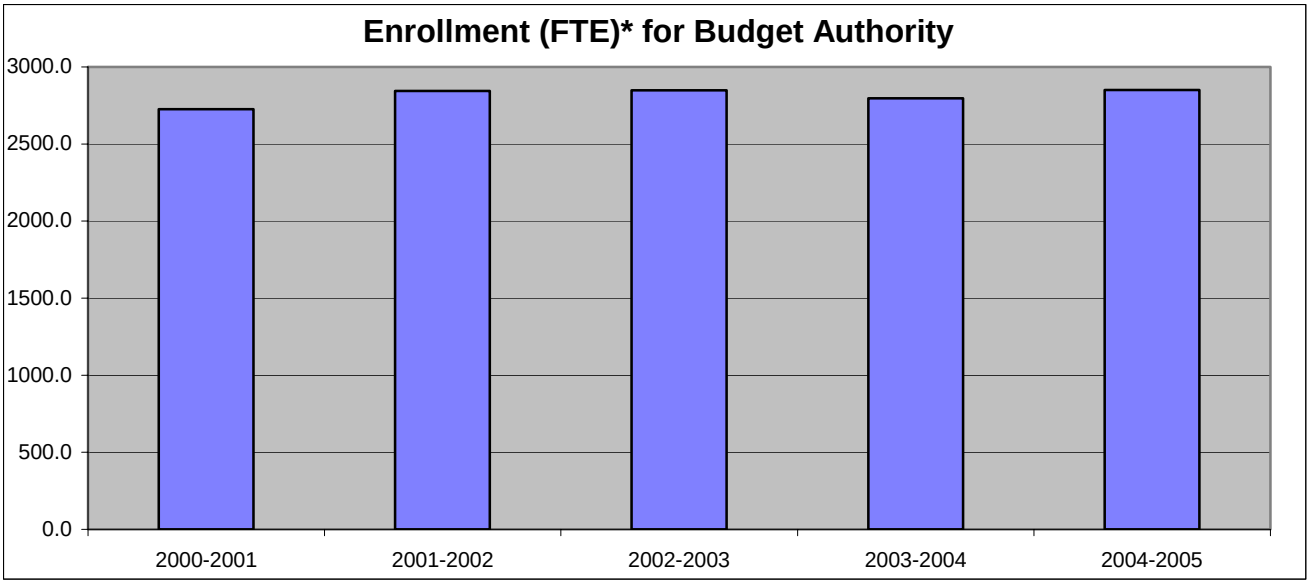
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

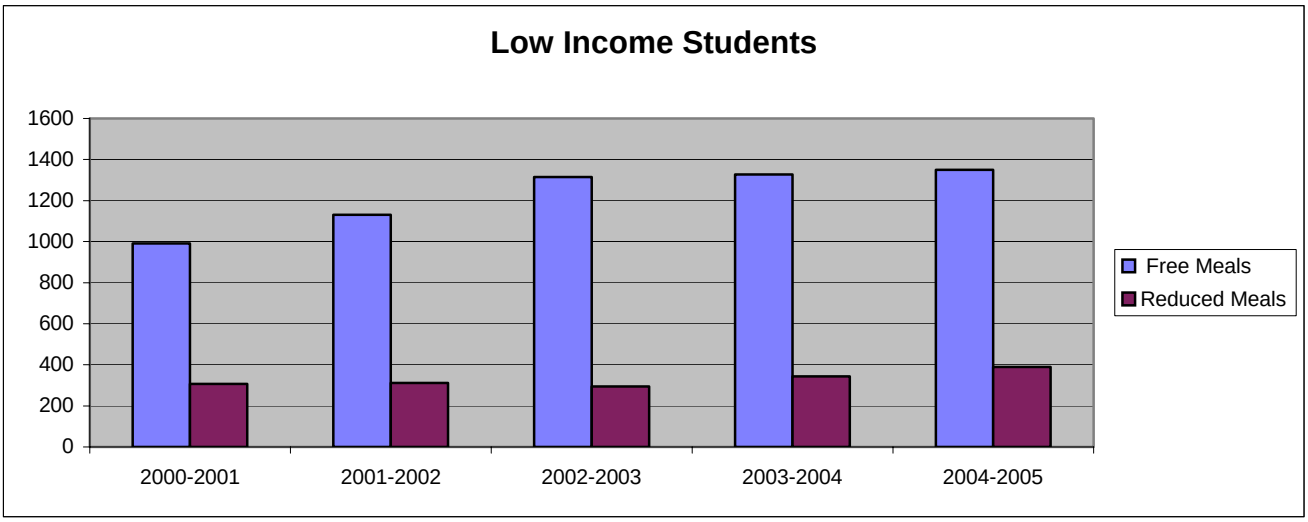
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	14,804,561	89,871	13,117,397	0		0	1,597,293
Supplemental General	3,490,000	57,137	1,870,739				1,562,124
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	70,000			0	0	70,000	0
Capital Outlay	866,083	745,564		0	55,000	0	121,598
Driver Training	25,300	10,575	10,500		0	0	14,000
Extraordinary School Program	0	0			0	0	0
Food Service	1,664,600	40,237	26,100	940,275	0	0	708,700
Professional Development	74,999	19,999	0	0	0	65,000	0
Parent Education Program	0	186,970	0	0	0	0	0
Summer School	36,500	0		0	0	35,000	1,500
Special Education	2,355,000	300,000	0	0	75,000	2,180,000	0
Vocational Education	215,250			0	0	215,000	250
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	690,168	0	690,168				
Bond and Interest #1	984,936	602,249	413,667		0		519,567
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	1,778,391	108,608	xxxxxxxxxxx	1,669,783	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	27,055,788	2,161,210	16,128,571	2,610,058	130,000	2,565,000	4,525,032
Less Transfers	2,565,000						
TOTAL Budget Expenditures	$24,490,788						

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)*	2,726.4	2,845.0	4%	2,848.0	0%	2,797.1	-2%	2,850.0	2%
Number of Students - Free Meals	991	1,131	14%	1,315	16%	1,327	1%	1,350	2%
Number of Students - Reduced Meals	307	312	2%	295	-5%	343	16%	389	13%

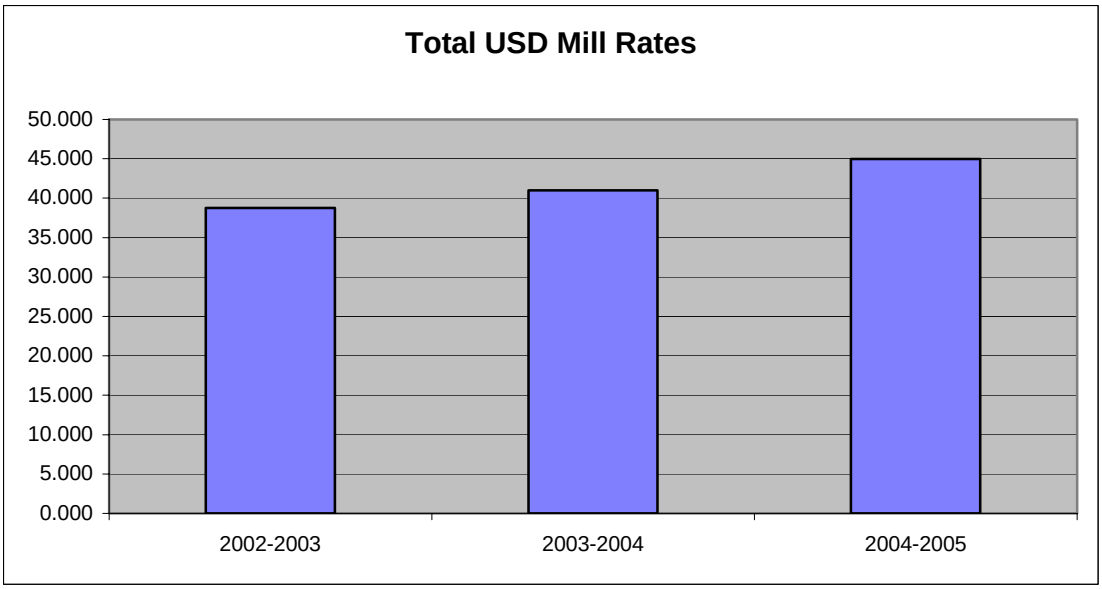




*FTE for state aid and budget authority purposes for general fund.

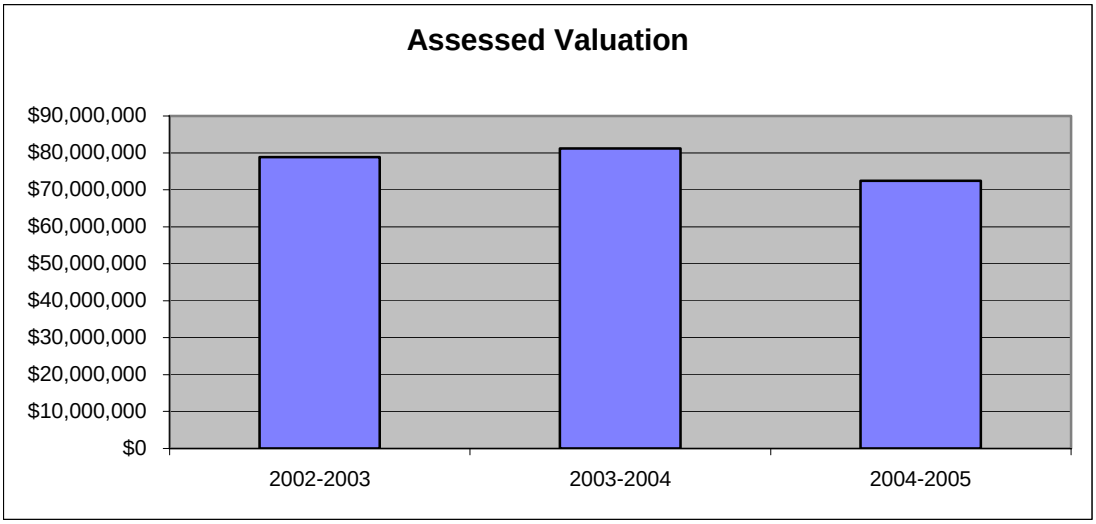
Miscellaneous Information
Mill Rates by Fund

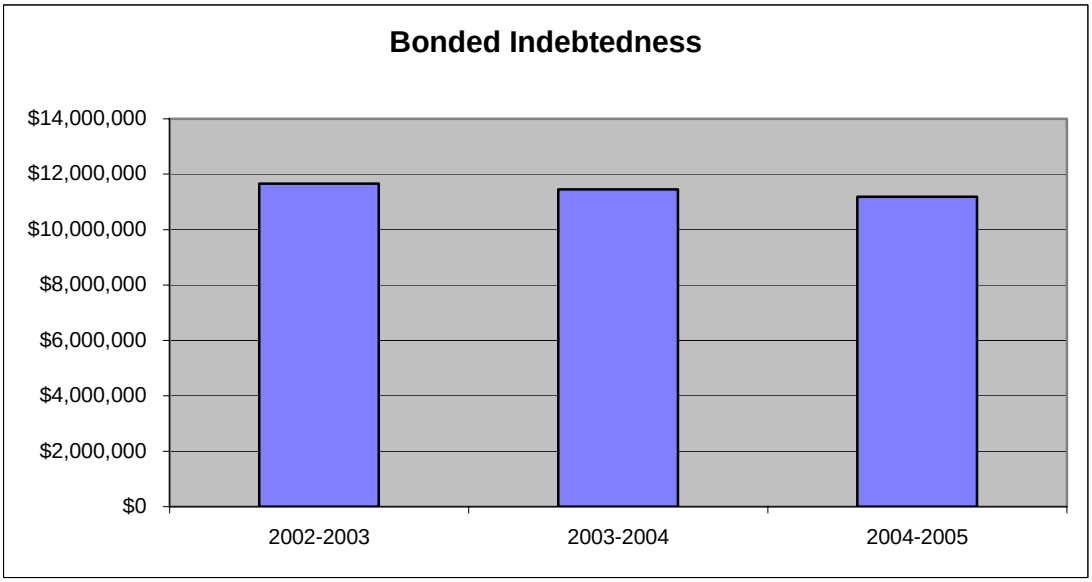
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.425	14.374	18.338
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	1.397	1.397
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.349	5.225	5.227
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	**38.774**	**40.996**	**44.962**
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	3.026	4.934	5.000
Recreation Commission Employee Benefit	1.046	1.433	1.474
TOTAL OTHER	**4.072**	**6.367**	**6.474**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$78,846,992	$81,130,205	$72,434,961
Bonded Indebtedness	11,662,253	11,454,294	11,181,701





USD# 470
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	17.0	1,196,904	70,406	17.0	1,183,637	69,626	17.0	1,192,080	70,122
Teachers (Full Time)	159.9	6,195,939	38,749	161.2	5,989,949	37,158	162.6	5,959,362	36,650
Other Certified (Licensed) Personnel	14.0	548,577	39,184	14.3	564,356	39,465	14.8	620,785	41,945
Classified Personnel	128.0	2,219,432	17,339	104.7	2,515,047	24,021	99.5	2,367,486	23,794
Substitutes/Temporary Help	XXXXXXX	176,162	XXXXXXXXXXX	XXXXXXX	150,865	XXXXXXXXXXX	XXXXXXX	153,880	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