Budget at a Glance

2003 - 2004

USD 402 Augusta Public Schools

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USD# 402

Summary of Total Expenditures By Function
(All Funds)

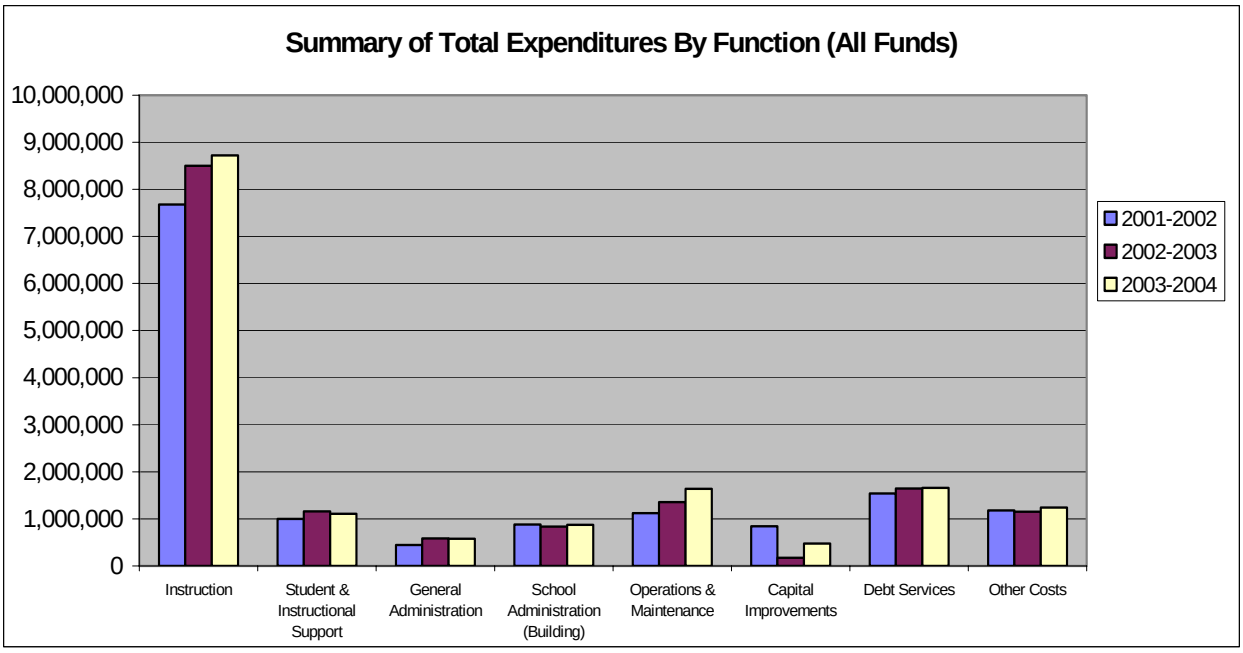
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	7,678,213	52%	8,498,813	55%	11%	8,722,681	54%	3%
Student & Instructional Support	998,776	7%	1,156,360	8%	16%	1,104,500	7%	-4%
General Administration	445,101	3%	584,877	4%	31%	576,737	4%	-1%
School Administration (Building)	881,317	6%	834,685	5%	-5%	871,021	5%	4%
Operations & Maintenance	1,121,485	8%	1,353,935	9%	21%	1,640,580	10%	21%
Capital Improvements	844,134	6%	173,260	1%	-79%	474,030	3%	174%
Debt Services	1,534,154	10%	1,642,310	11%	7%	1,655,320	10%	1%
Other Costs	1,174,357	8%	1,149,400	7%	-2%	1,240,797	8%	8%
Total Expenditures	14,677,537	100%	15,393,640	100%	5%	16,285,666	100%	6%

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, 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.

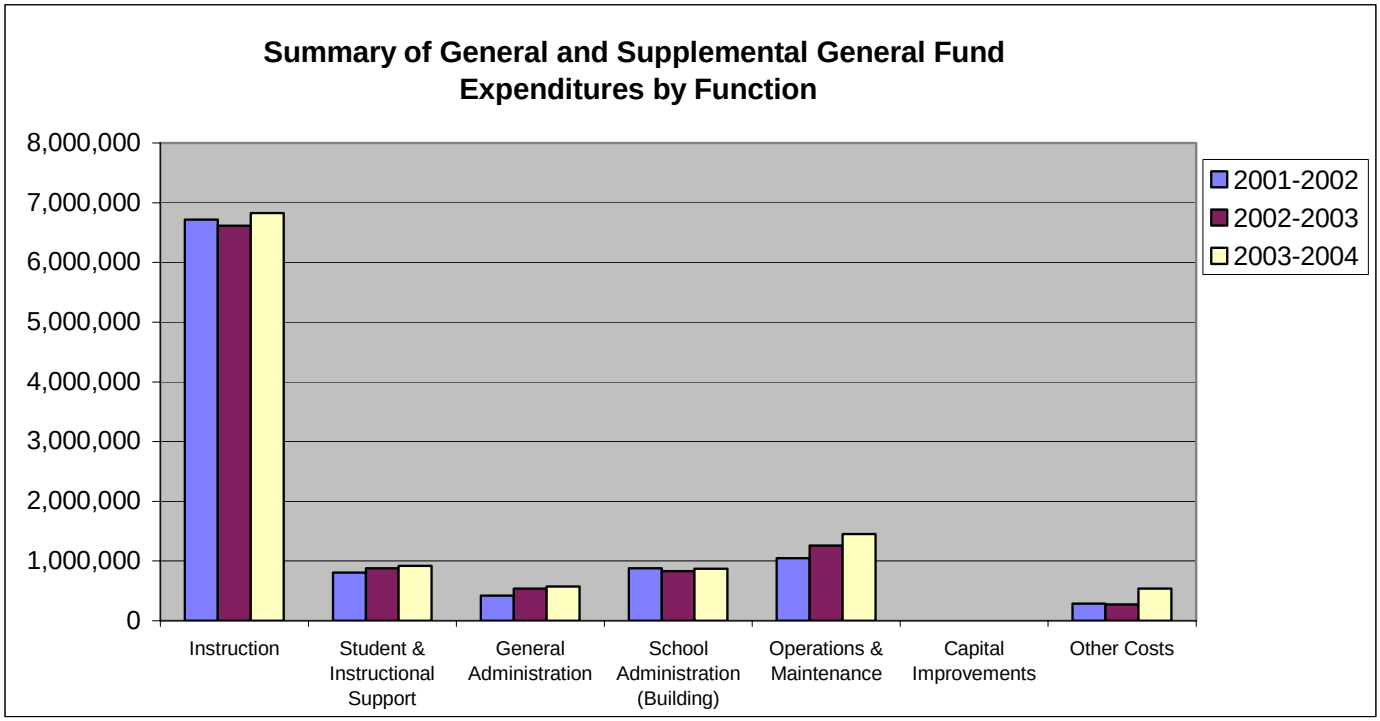
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



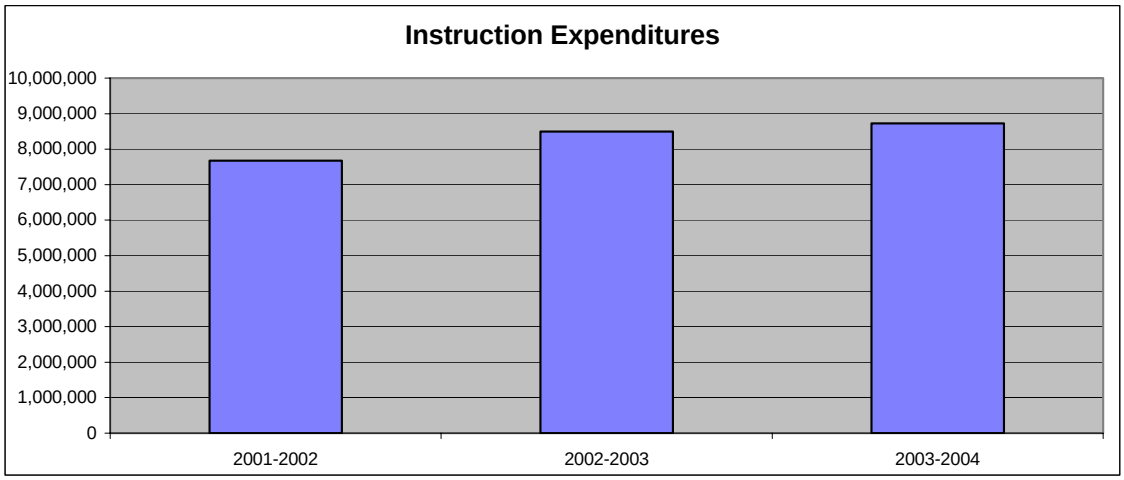
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,715,092	66%	6,612,097	64%	-2%	6,825,161	61%	3%
Student & Instructional Support	803,594	8%	876,659	8%	9%	916,819	8%	5%
General Administration	420,467	4%	536,428	5%	28%	570,937	5%	6%
School Administration (Building)	876,657	9%	829,776	8%	-5%	871,021	8%	5%
Operations & Maintenance	1,044,227	10%	1,258,534	12%	21%	1,448,593	13%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	285,939	3%	272,421	3%	-5%	537,390	5%	97%
Total Expenditures	10,145,976	100%	10,385,915	100%	2%	11,169,921	100%	8%
Amount per Pupil	$4,598		$4,712		2%	$5,168		10%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	5,455,362		5,034,483	-8%		5,203,068	3%
Federal Funds	302,798		552,547	82%		542,107	-2%
Supplemental General	1,259,730		1,577,614	25%		1,622,093	3%
Bilingual Education	387		0	-100%		0	0%
Capital Outlay	34,534		0	-100%		0	0%
Driver Education	21,893		18,238	-17%		25,291	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	21,645		26,395	22%		26,777	1%
Special Education	378,932		1,158,247	206%		1,177,779	2%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	126,936		125,548	-1%		125,548	0%
Gifts/Grants	0		0	0%		18	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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	75,996		5,741	-92%			
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	7,678,213		8,498,813	11%		8,722,681	3%
Enrollment (FTE)*	2,206.5		2,204.2	0%		2,161.2	-2%
Amount per Pupil	3,480		3,856	11%		4,036	5%
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	7,678,213		8,498,813	11%		8,722,681	3%



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.

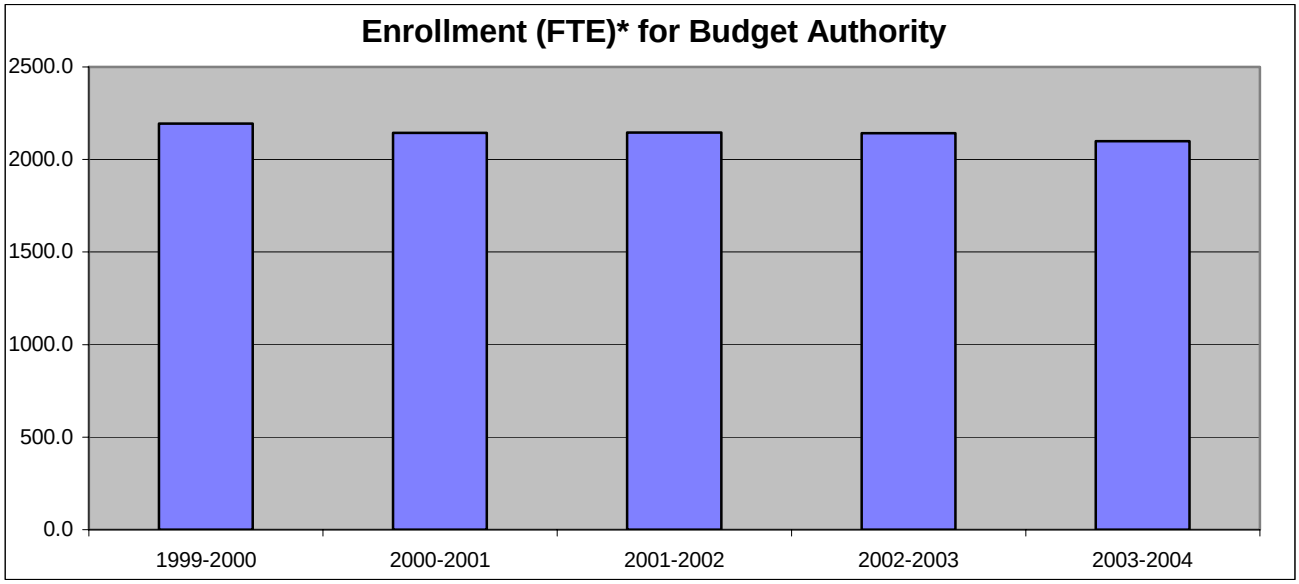
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

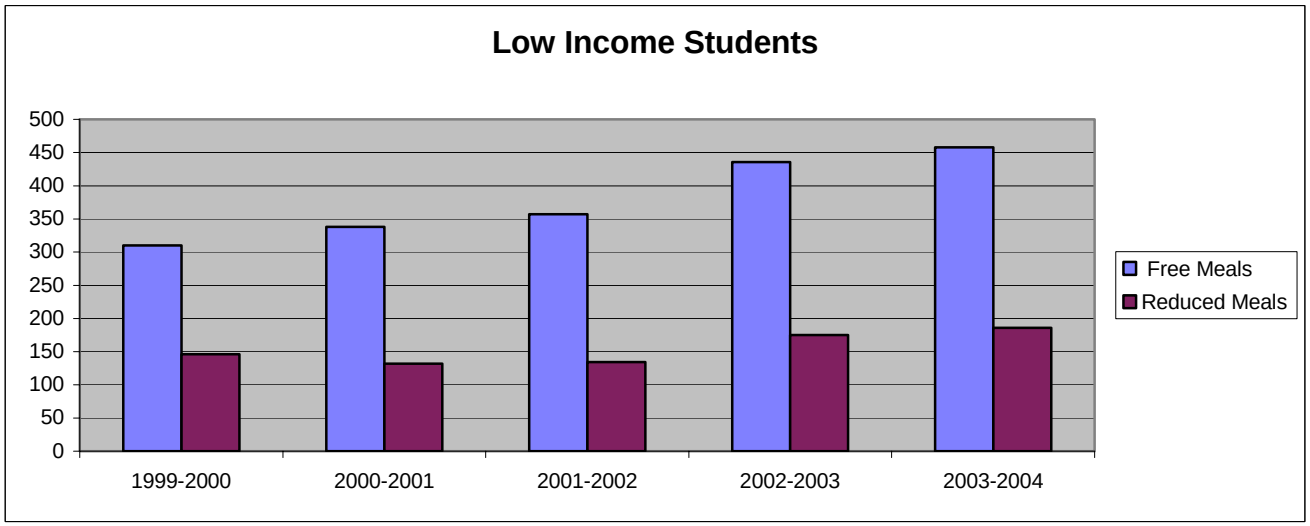
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	10,243,903	1,905	9,009,861	0		0	1,232,137
Supplemental General	2,392,000	64,780	1,325,168				1,002,052
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	600,000	1,035,447		0	35,000	80,000	328,687
Driver Training	61,278	31,178	10,500		0	0	19,600
Extraordinary School Program	0	0			0	0	0
Food Service	620,223	17,431	8,494	242,727	0	0	351,571
Professional Development	48,645	48,645	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	27,855	24,155		0	0	0	3,700
Special Education	1,285,963	229,604	0	0	0	1,260,434	0
Vocational Education	125,548			0	0	125,548	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	18					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	1,590,150	722,992	635,698		0		1,260,976
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		6004					93,165
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	681,065	11,128	xxxxxxxxxxx	669,937	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	17,676,648	2,193,287	10,989,721	912,664	35,000	1,465,982	4,291,888
Less Transfers	1,465,982						
TOTAL Budget Expenditures	$16,210,666						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	2,194.5	2,143.8	-2%	2,145.0	0%	2,142.2	0%	2,099.2	-2%
Number of Students - Free Meals	310	338	9%	357	6%	436	22%	458	5%
Number of Students - Reduced Meals	146	132	-10%	134	2%	175	31%	186	6%

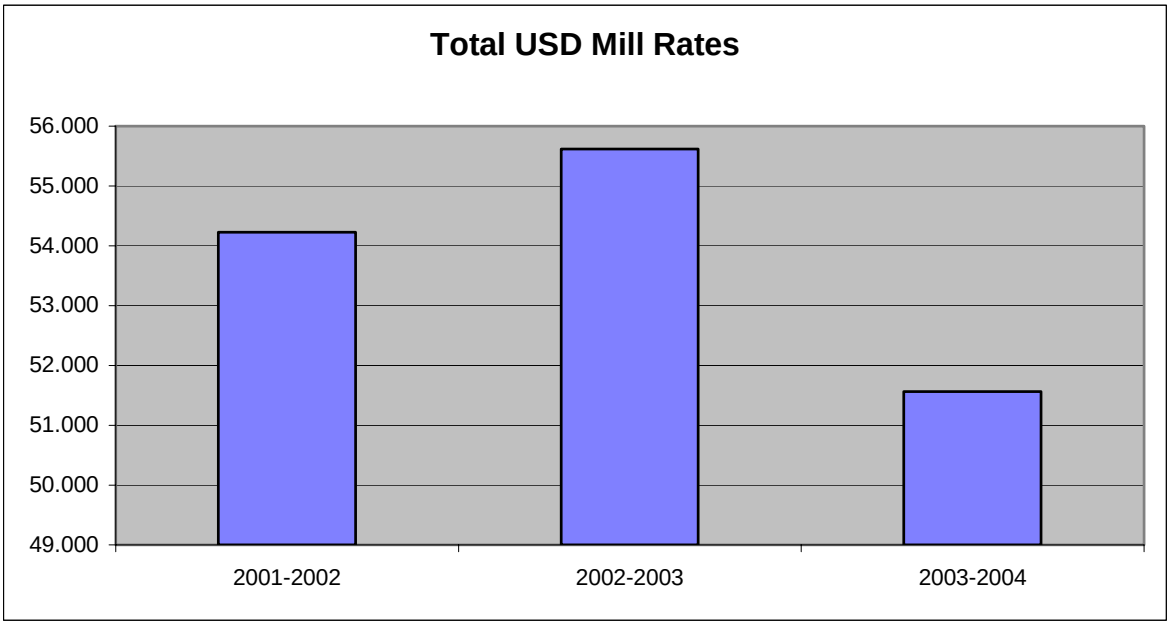




*FTE for state aid and budget authority purposes for general fund.

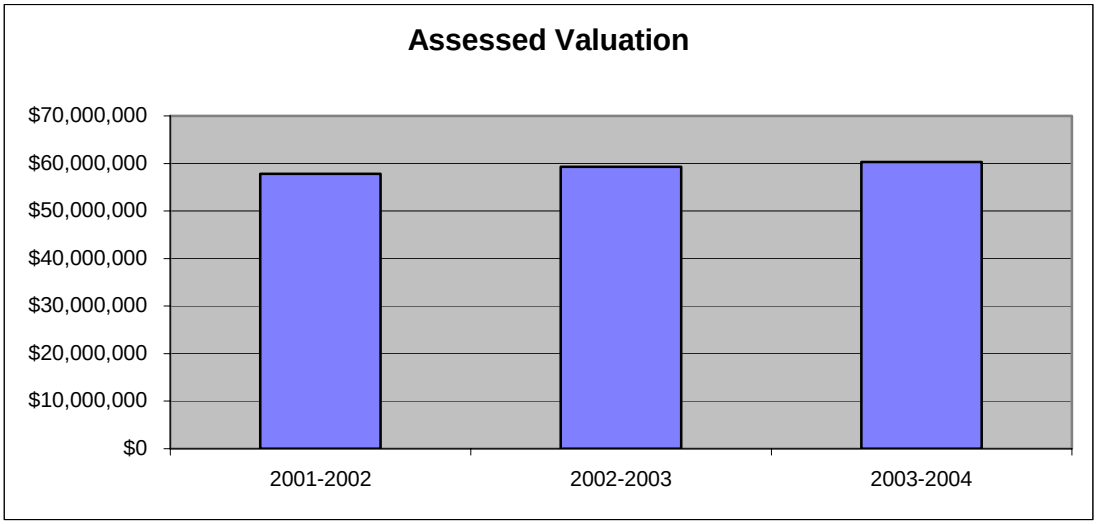
Miscellaneous Information
Mill Rates by Fund

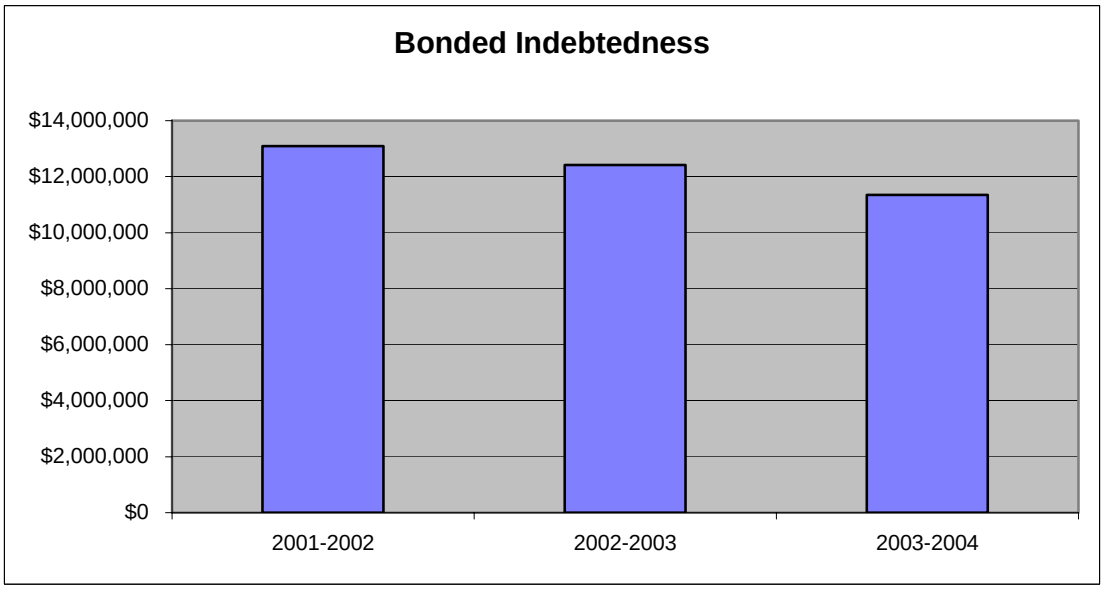
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.541	15.738	10.406
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.843	14.827	15.832
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.844	1.055	1.323
Temporary Note	0.000	0.000	0.000
TOTAL USD	**54.228**	**55.620**	**51.561**
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

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$57,788,786	$59,288,617	$60,311,860
Bonded Indebtedness	13,085,000	12,415,000	11,345,000





USD# 402
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	17.3	1,003,419	58,001	17.3	1,028,805	59,468
Teachers (Full Time)	132.0	5,398,697	40,899	129.0	5,488,187	42,544
Other Certified (Licensed) Personnel	15.0	671,090	44,739	15.0	709,036	47,269
Classified Personnel	44.1	978,429	22,187	42.1	1,001,765	23,795
Substitutes/Temporary Help	XXXXX	78,045	XXXXXXXXXXX	XXXXX	87,789	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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

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