Budget at a Glance

2005 - 2006

Atchison County Comm Schools

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Summary of Total Expenditures By Function
(All Funds)

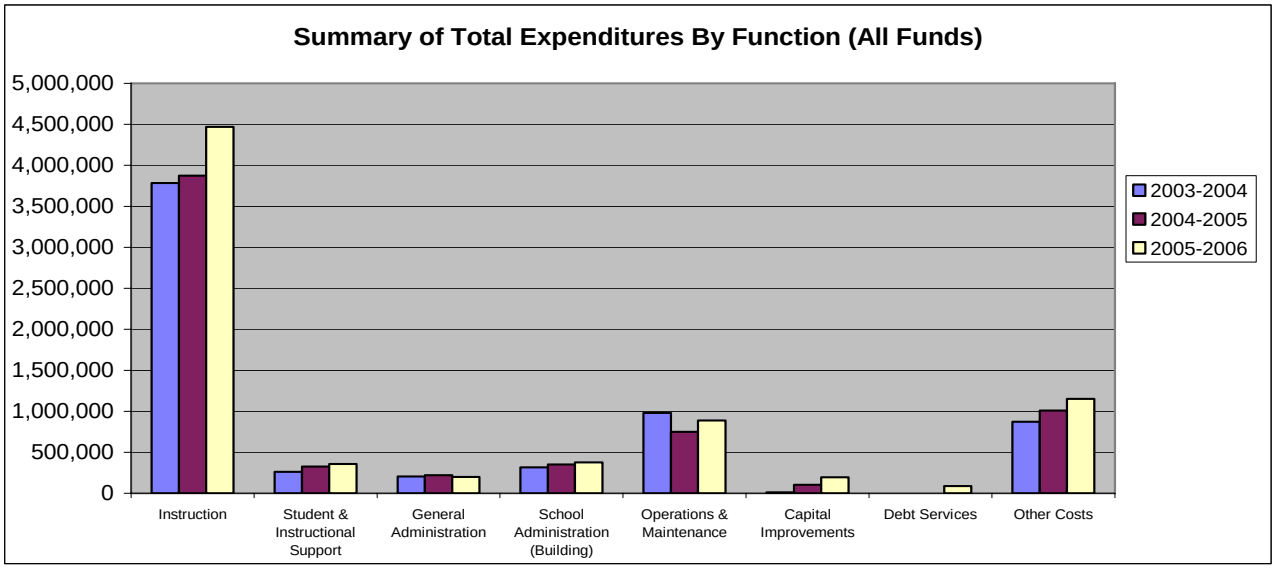
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,784,369	59%	3,872,556	58%	2%	4,467,438	58%	15%
Student & Instructional Support	263,843	4%	327,420	5%	24%	356,647	5%	9%
General Administration	204,647	3%	220,203	3%	8%	200,136	3%	-9%
School Administration (Building)	315,836	5%	351,740	5%	11%	376,796	5%	7%
Operations & Maintenance	979,521	15%	750,341	11%	-23%	889,201	12%	19%
Capital Improvements	13,723	0%	103,853	2%	657%	195,000	3%	88%
Debt Services	0	0%	0	0%	0%	88,810	1%	0%
Other Costs	872,525	14%	1,010,095	15%	16%	1,151,968	15%	14%
Total Expenditures	6,434,464	100%	6,636,208	100%	3%	7,725,996	100%	16%
Amount per Pupil	$8,672		$9,103		5%	$10,760		18%

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, Declining Enrollment, 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.

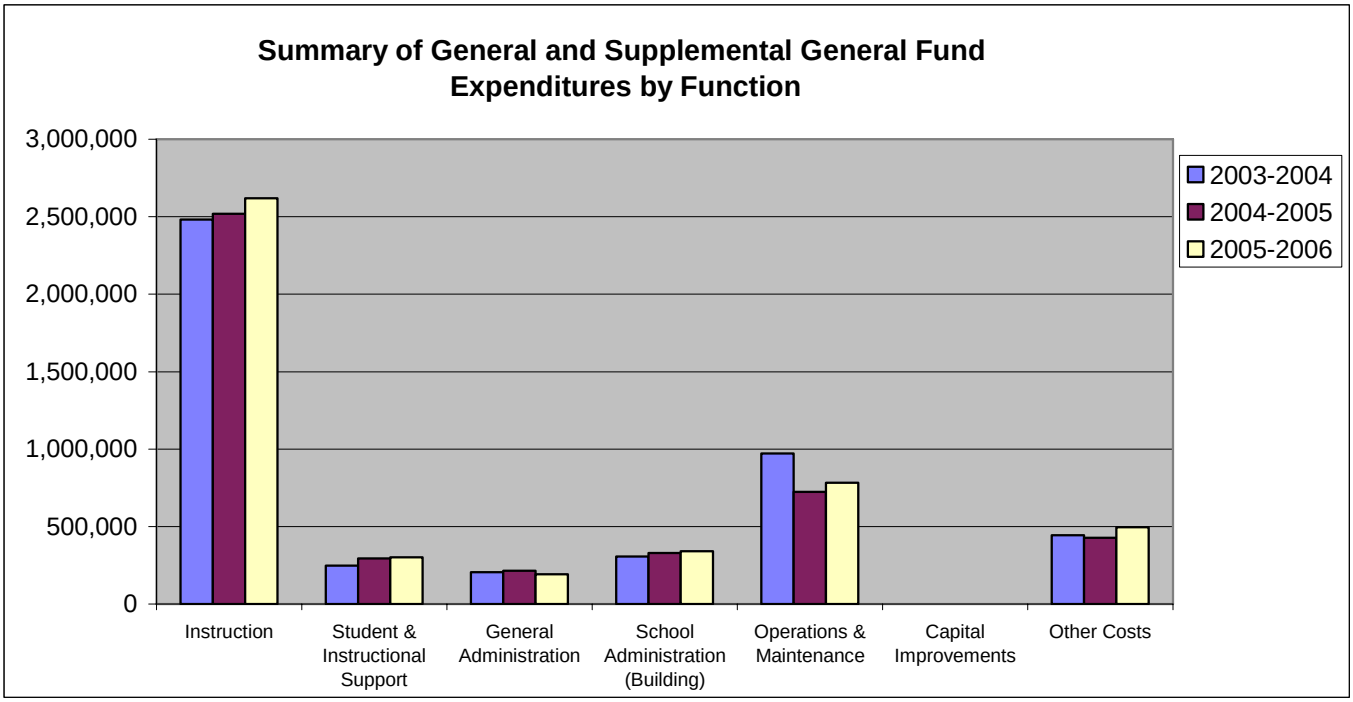
Further definition of what goes into each category:

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



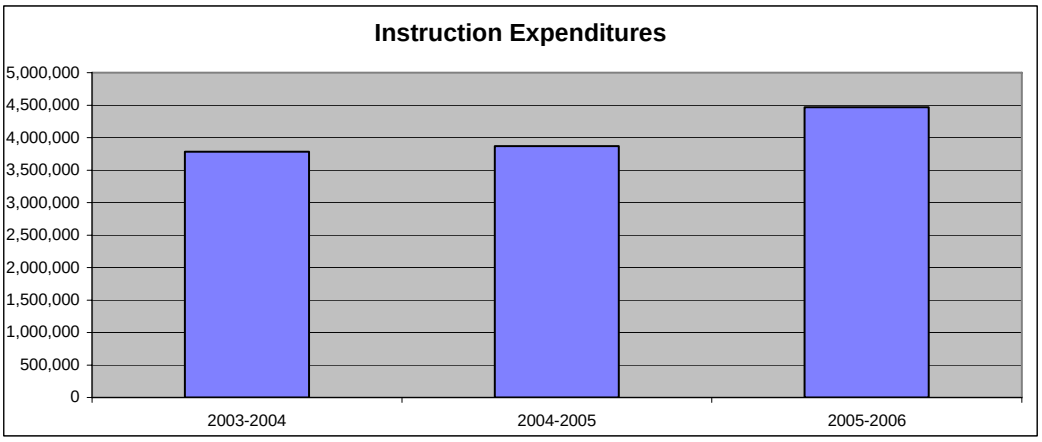
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,481,002	53%	2,519,234	56%	2%	2,618,513	55%	4%
Student & Instructional Support	248,845	5%	294,328	7%	18%	301,426	6%	2%
General Administration	204,647	4%	214,962	5%	5%	191,700	4%	-11%
School Administration (Building)	306,817	7%	329,613	7%	7%	341,000	7%	3%
Operations & Maintenance	971,448	21%	724,033	16%	-25%	782,350	17%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	443,417	10%	426,804	9%	-4%	496,050	10%	16%
Total Expenditures	4,656,176	100%	4,508,974	100%	-3%	4,731,039	100%	5%
Amount per Pupil	$6,275		$6,185		-1%	$6,589		7%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,476,291		2,519,234	2%		2,618,513	4%
Federal Funds	277,145		191,155	-31%		172,124	-10%
Supplemental General	4,711		0	-100%		0	0%
At Risk (4yr Old)						38,313	
At Risk (K-12)						168,577	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	5,050		36,035	614%		75,000	108%
Driver Education	10,114		6,628	-34%		14,000	111%
Declining Enrollment						0	
Extraordinary School Program	11,510		14,575	27%		37,300	156%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	2,359		6,512	176%		10,900	67%
Special Education	772,235		778,641	1%		920,272	18%
Vocational Education	171,841		205,472	20%		266,000	29%
Gifts/Grants	5,134		2,656	-48%		25,000	841%
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			104,764			121,439	16%
Contingency Reserve	0		0	0%			
Text Book & Student Material	47,979		6,884	-86%			
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	3,784,369		3,872,556	2%		4,467,438	15%
Enrollment (FTE)*	742.0		729.0	-2%		718.0	-2%
Amount per Pupil	5,100		5,312	4%		6,222	17%
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	3,784,369		3,872,556	2%		4,467,438	15%



NOTE: Gifts/Grants includes 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.

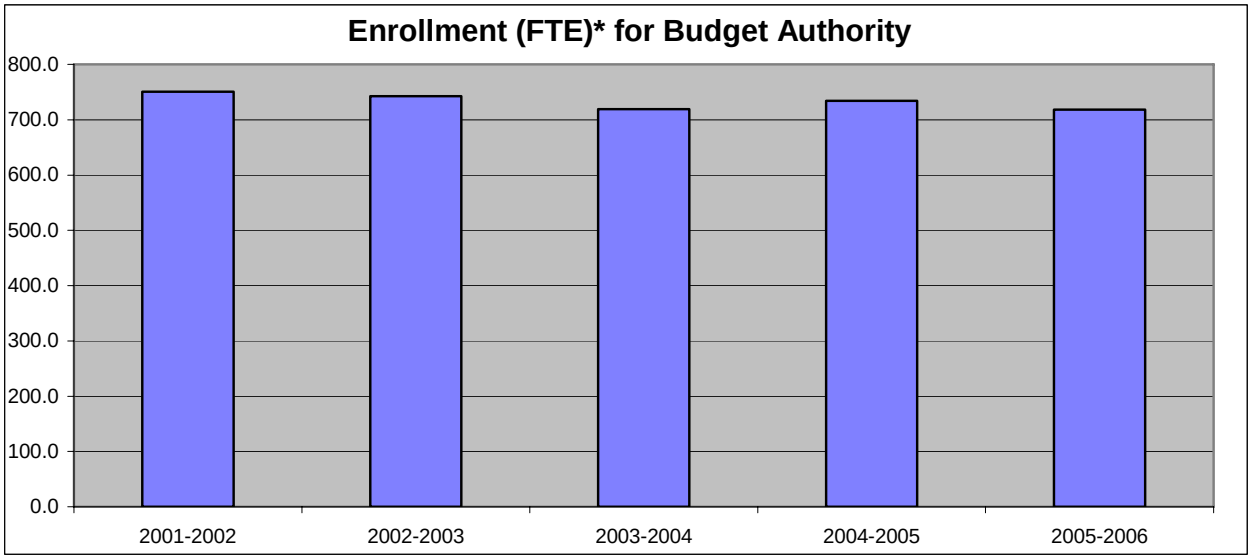
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

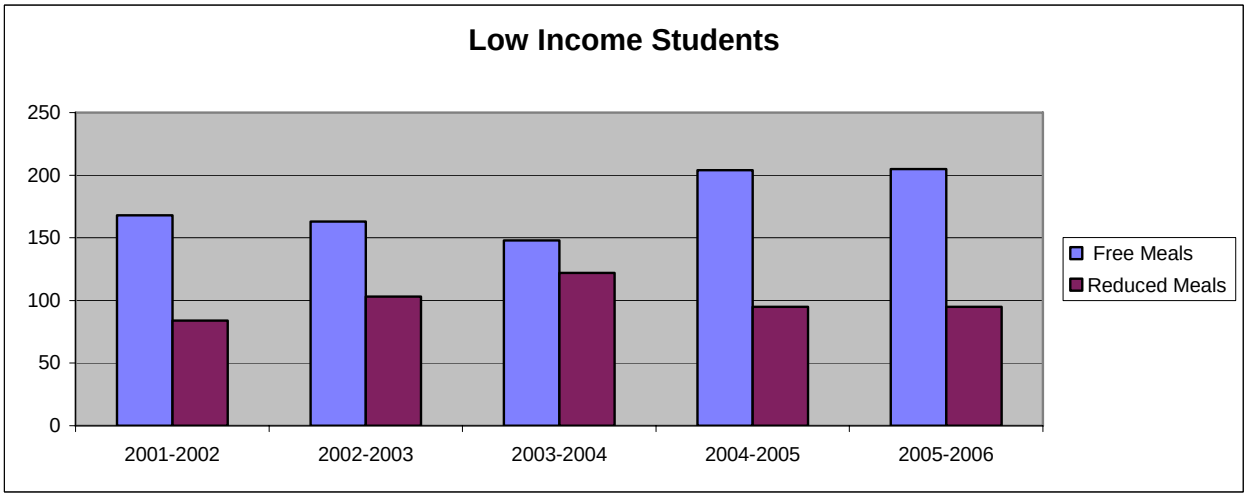
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	5,458,751	0	4,873,856	0		0	584,895
Supplemental General	716,850	52,029	269,034				395,787
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	38,313	0		0	0	38,313	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	168,577	0		0	0	168,577	0
Bilingual Education	0			0	0	0	0
Capital Outlay	500,000	472,376	0	0	38,814	0	88,810
Driver Training	14,000	7,841	3,280		0	0	2,879
Declining Enrollment	0	0	0				0
Extraordinary School Program	40,000	21,935			0	9,000	9,065
Food Service	440,000	106,198	4,463	140,456	1,480	44,350	143,053
Professional Development	30,000	19,616	1,875	0	0	8,509	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	15,000	2,797		0	0	12,203	0
Special Education	991,000	225,136	0	0	0	897,610	0
Vocational Education	266,000			0	0	266,000	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	25,000	2,876					22,124
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	202,583	0	202,583				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	88,810	88,810	0		0		0
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	175,674	9,109	xxxxxxxxxxx	166,565	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	9,170,558	1,008,723	5,355,091	307,021	40,294	1,444,562	1,246,613
Less Transfers	1,444,562						
TOTAL Budget Expenditures	$7,725,996						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	751.0	742.6	-1%	719.0	-3%	734.0	2%	718.0	-2%
Number of Students - Free Meals	168	163	-3%	148	-9%	204	38%	205	0%
Number of Students - Reduced Meals	84	103	23%	122	18%	95	-22%	95	0%

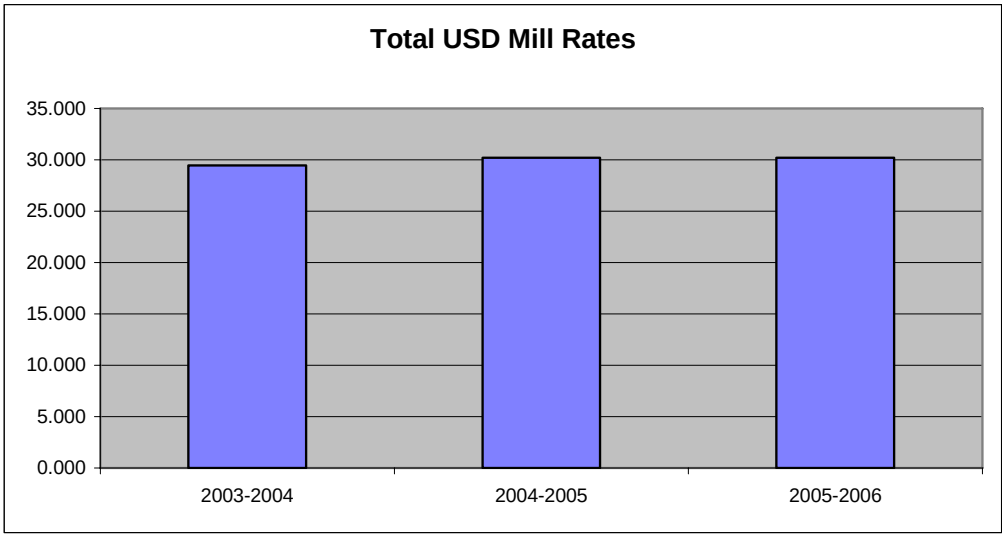




*FTE for state aid and budget authority purposes for general fund.

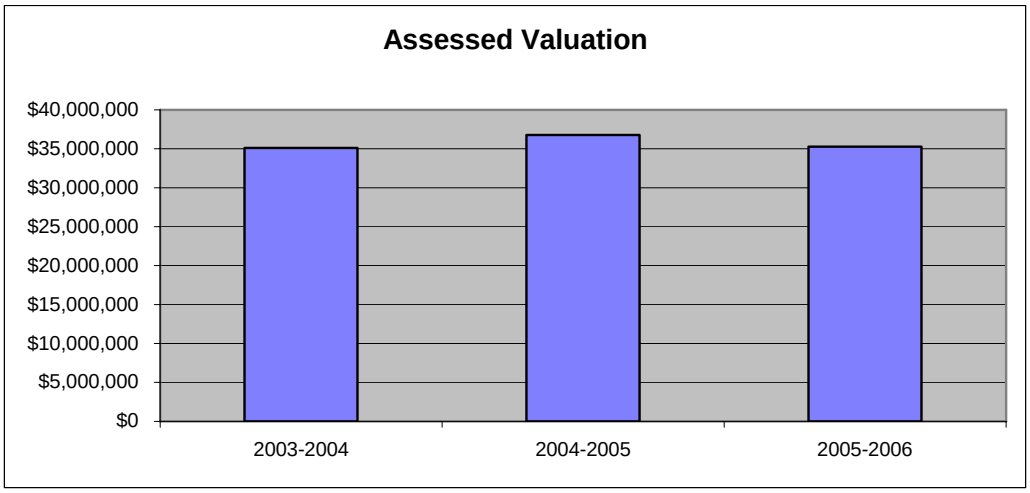
Miscellaneous Information
Mill Rates by Fund

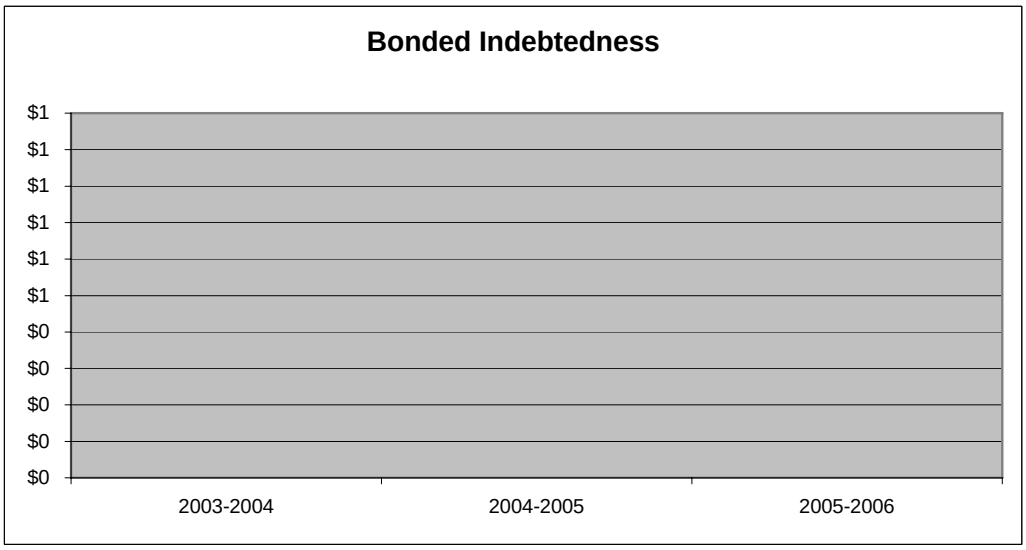
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	9.472	10.210	10.210
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
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	**29.472**	**30.210**	**30.210**
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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$35,110,785	$36,756,882	$35,257,680
Bonded Indebtedness	0	0	0





USD# 377
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	246,560	61,640	4.0	263,524	65,881	4.0	266,500	66,625
Teachers (Full Time)	54.0	2,090,691	38,717	53.0	2,090,992	39,453	53.0	2,174,631	41,031
Other Certified (Licensed) Personnel	3.3	131,786	39,935	3.3	142,799	43,272	4.0	176,459	44,115
Classified Personnel	40.9	865,077	21,151	41.0	868,959	21,194	41.0	899,317	21,935
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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