Budget at a Glance

2004 - 2005

Augusta

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Summary of Total Expenditures By Function
(All Funds)

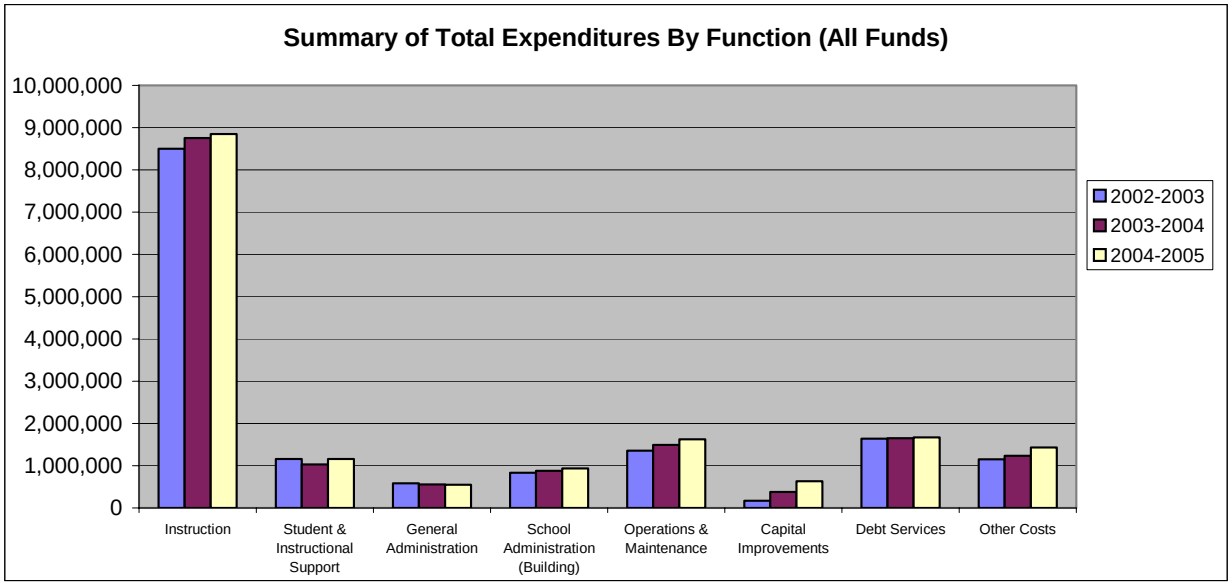
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	8,498,813	55%	8,751,299	55%	3%	8,847,046	53%	1%
Student & Instructional Support	1,156,360	8%	1,034,300	6%	-11%	1,155,065	7%	12%
General Administration	584,877	4%	554,718	3%	-5%	548,138	3%	-1%
School Administration (Building)	834,685	5%	879,348	6%	5%	934,659	6%	6%
Operations & Maintenance	1,353,935	9%	1,492,239	9%	10%	1,623,990	10%	9%
Capital Improvements	173,260	1%	377,889	2%	118%	634,000	4%	68%
Debt Services	1,642,310	11%	1,650,964	10%	1%	1,670,910	10%	1%
Other Costs	1,149,400	7%	1,236,030	8%	8%	1,432,212	9%	16%
Total Expenditures	15,393,640	100%	15,976,787	100%	4%	16,846,020	100%	5%
Amount per Pupil	$6,984		$7,393		6%	$8,119		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.

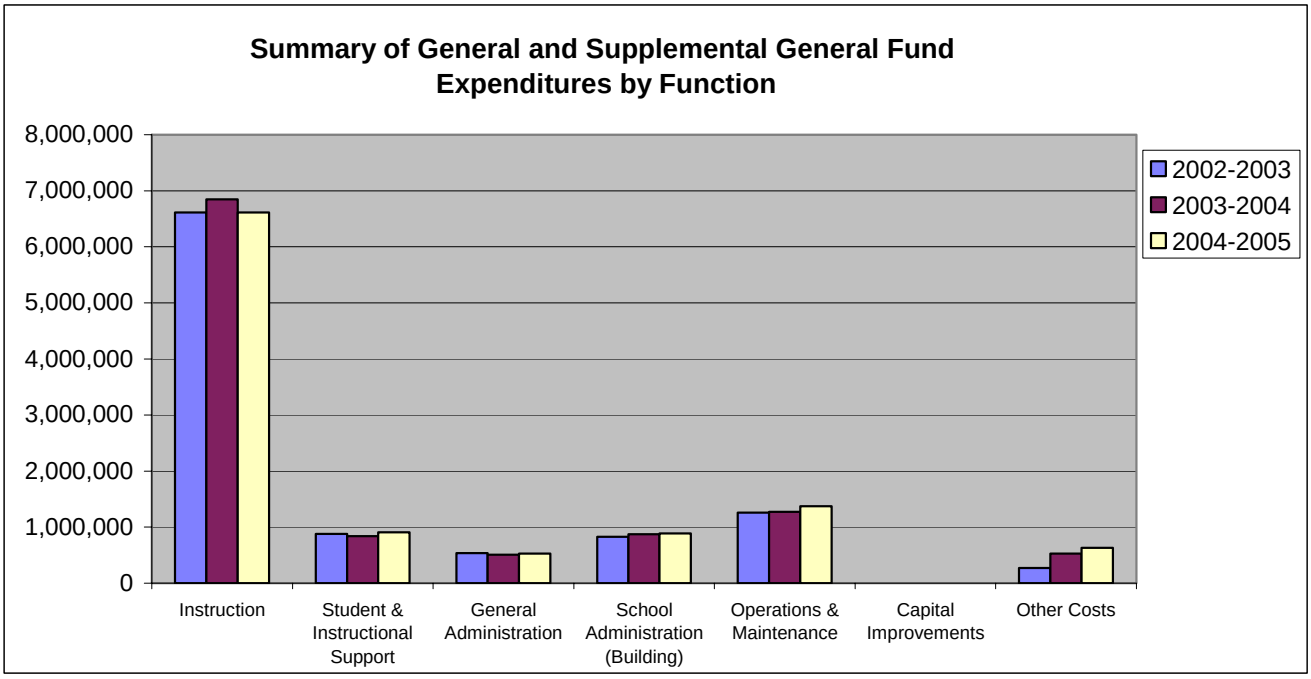
Further definition of what goes into each category:

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



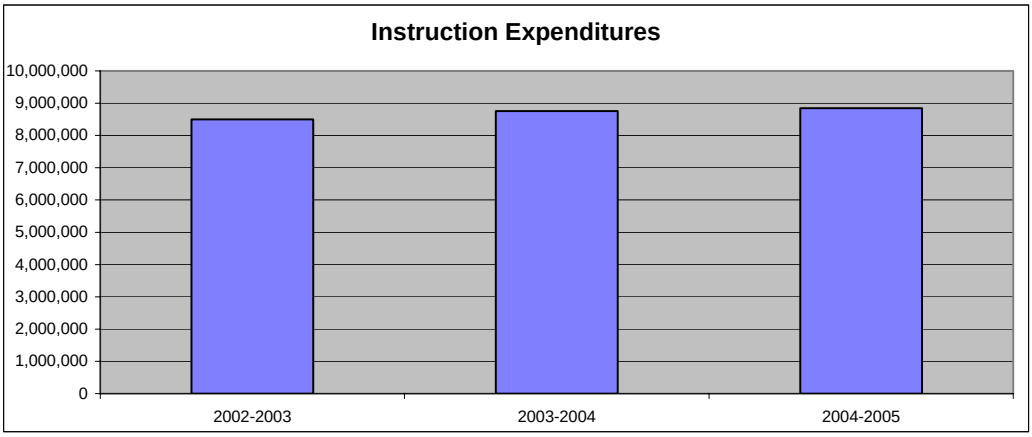
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	6,612,097	64%	6,846,037	63%	4%	6,614,889	60%	-3%
Student & Instructional Support	876,659	8%	841,428	8%	-4%	909,467	8%	8%
General Administration	536,428	5%	508,160	5%	-5%	527,202	5%	4%
School Administration (Building)	829,776	8%	874,301	8%	5%	889,044	8%	2%
Operations & Maintenance	1,258,534	12%	1,271,364	12%	1%	1,369,717	13%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	272,421	3%	528,125	5%	94%	632,053	6%	20%
Total Expenditures	10,385,915	100%	10,869,415	100%	5%	10,942,372	100%	1%
Amount per Pupil	$4,712		$5,029		7%	$5,273		5%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	5,034,483		5,110,592	2%		4,827,480	-6%
Federal Funds	552,547		488,365	-12%		416,956	-15%
Supplemental General	1,577,614		1,735,445	10%		1,787,409	3%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	18,238		33,410	83%		28,930	-13%
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	26,395		22,291	-16%		15,271	-31%
Special Education	1,158,247		1,220,243	5%		1,325,405	9%
Technology Education	0						
Transportation	0						
Vocational Education	125,548		117,435	-6%		117,435	0%
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						328,160	
Contingency Reserve	0		0	0%			
Text Book & Student Material	5,741		23,518	310%			
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	8,498,813		8,751,299	3%		8,847,046	1%
Enrollment (FTE)*	2,204.2		2,161.2	-2%		2,075.0	-4%
Amount per Pupil	3,856		4,049	5%		4,264	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	8,498,813		8,751,299	3%		8,847,046	1%



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.

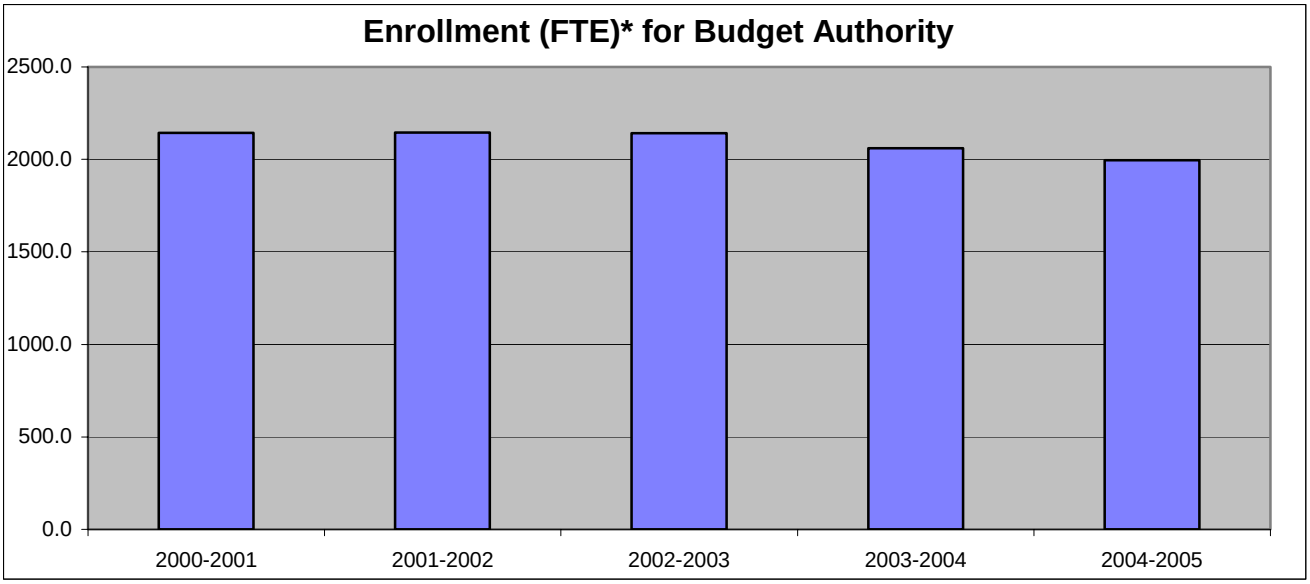
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

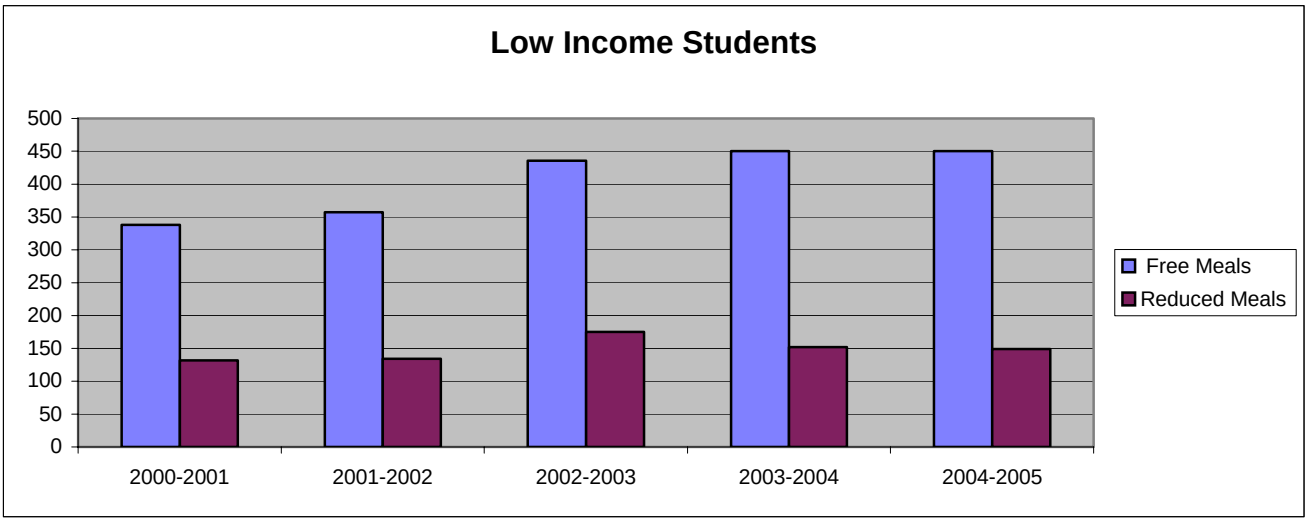
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	10,083,975	3,959	9,038,652	0		0	1,041,364
Supplemental General	2,520,994	115,656	1,359,824				1,045,514
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	817,000	1,051,991		0	32,000	80,000	279,561
Driver Training	42,003	22,102	11,760		0	0	18,900
Extraordinary School Program	0	0			0	0	0
Food Service	681,572	2,288	8,604	256,060	0	0	414,620
Professional Development	41,476	41,476	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	41,921	37,921		0	0	0	4,000
Special Education	1,431,878	320,971	0	0	0	1,465,162	0
Vocational Education	117,435			0	0	117,435	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	8	8					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	480,540	0	480,540				
Bond and Interest #1	1,602,750	1,148,520	656,984		0		912,840
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		47449					72,379
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	578,065	0	xxxxxxxxxxx	578,065	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	18,439,617	2,792,341	11,556,364	834,125	32,000	1,662,597	3,789,178
Less Transfers	1,662,597						
TOTAL Budget Expenditures	$16,777,020						

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)*	2,143.8	2,145.0	0%	2,142.2	0%	2,060.6	-4%	1,995.0	-3%
Number of Students - Free Meals	338	357	6%	436	22%	450	3%	450	0%
Number of Students - Reduced Meals	132	134	2%	175	31%	152	-13%	149	-2%

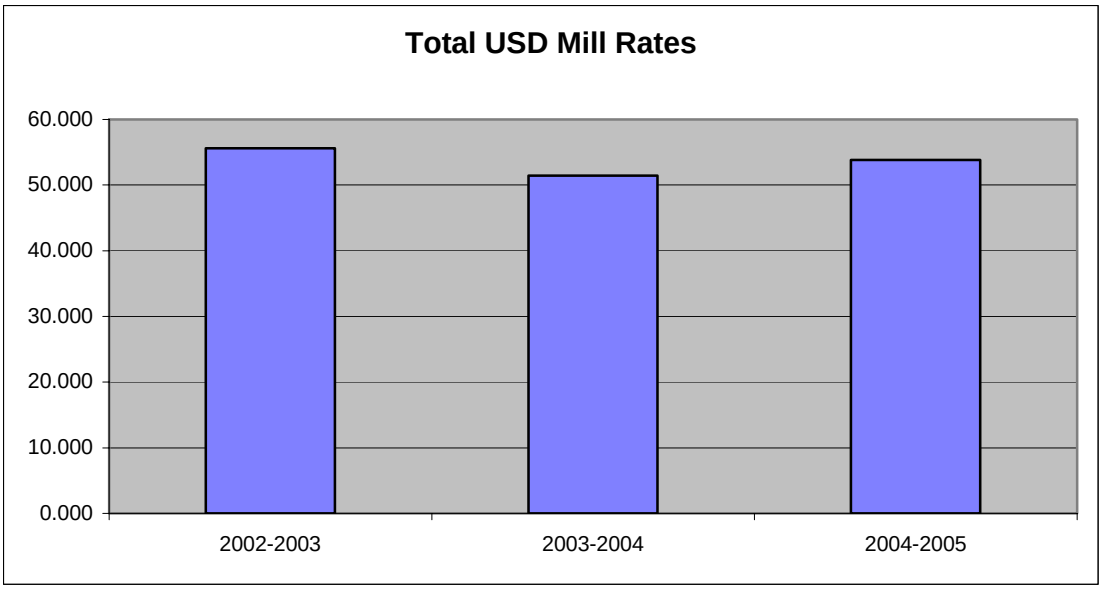




*FTE for state aid and budget authority purposes for general fund.

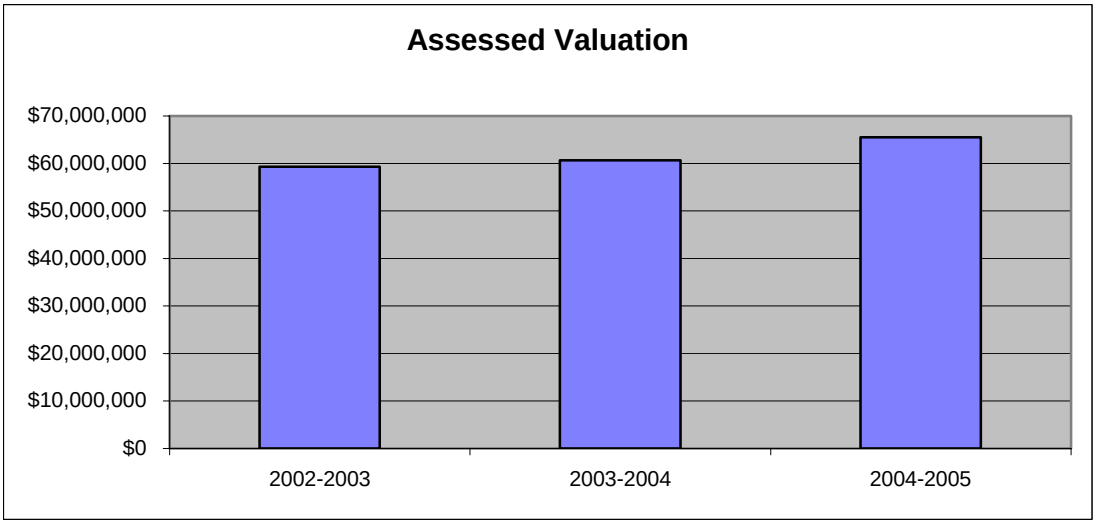
Miscellaneous Information
Mill Rates by Fund

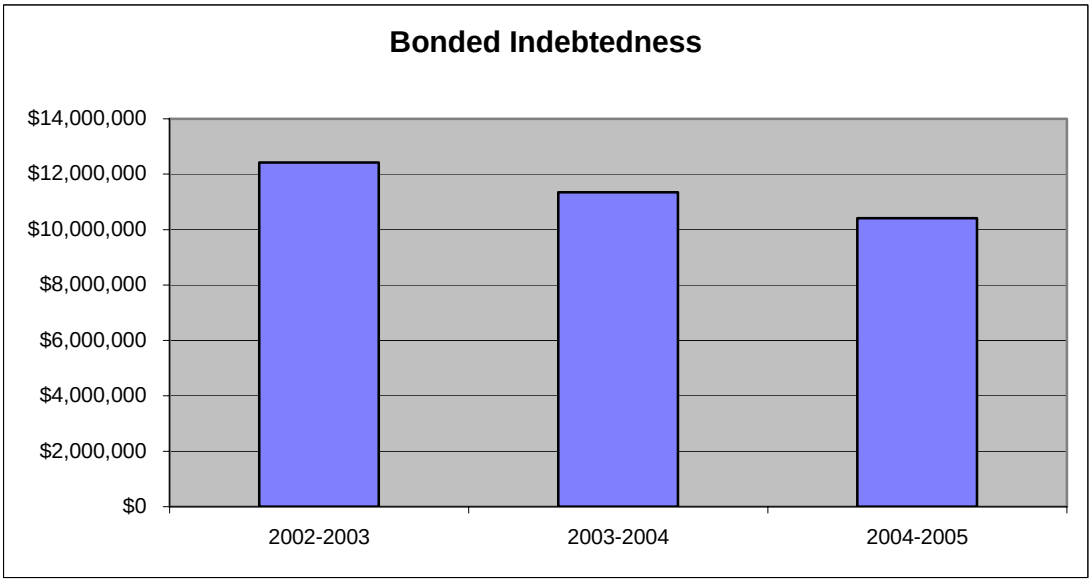
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	15.738	10.347	16.271
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.827	15.743	12.540
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	1.055	1.316	0.997
Temporary Note	0.000	0.000	0.000
TOTAL USD	**55.620**	**51.406**	**53.808**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$59,288,617	$60,653,630	$65,502,718
Bonded Indebtedness	12,415,000	11,345,000	10,415,000





USD# 402
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)	17.3	1,003,419	58,001	18.3	1,130,461	61,774	18.3	1,130,461	61,774
Teachers (Full Time)	132.0	5,398,697	40,899	132.0	5,663,350	42,904	131.0	5,663,350	43,232
Other Certified (Licensed) Personnel	15.0	671,090	44,739	15.0	686,916	45,794	15.0	686,916	45,794
Classified Personnel	44.1	978,429	22,187	44.1	1,045,952	23,718	42.1	1,045,952	24,844
Substitutes/Temporary Help	XXXXXXX	78,045	XXXXXXXXXXX	XXXXXXX	140,078	XXXXXXXXXXX	XXXXXXX	156,078	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