

Budget at a Glance 2020-21



USD 409 - Atchison

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	12,288,499	56%	13,467,704	57%	10%	17,804,865	58%	32%
Student Support Services	1,273,522	6%	1,338,671	6%	5%	1,374,709	4%	3%
Instructional Support Services	538,831	2%	564,742	2%	5%	625,290	2%	11%
Administration & Support	2,299,489	10%	2,544,628	11%	11%	2,640,751	9%	4%
Operations & Maintenance	2,100,225	10%	1,981,478	8%	-6%	4,088,132	13%	106%
Transportation	795,791	4%	778,208	3%	-2%	820,634	3%	5%
Food Services	881,259	4%	896,313	4%	2%	1,484,680	5%	66%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	1,795,465	8%	1,925,415	8%	7%	1,808,945	6%	-6%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	21,973,081	100%	23,497,159	100%	7%	30,648,006	100%	30%
Amount per Pupil	\$13,315		\$13,956		5%	\$18,463		32%
Current Expenditures**	19,535,144	100%	20,560,350	100%	5%	24,700,953	100%	20%
Amount per Pupil	\$11,838		\$12,211		3%	\$14,880		22%

Percent of Expenditures

Instruction*** (Total Expenditures)	11,743,810	53%	12,571,753	54%	1%	15,804,865	52%	-2%
Instruction*** (Current Expenditures)	11,743,810	60%	12,571,753	61%	1%	15,804,865	64%	3%

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

**Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

***Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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 Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

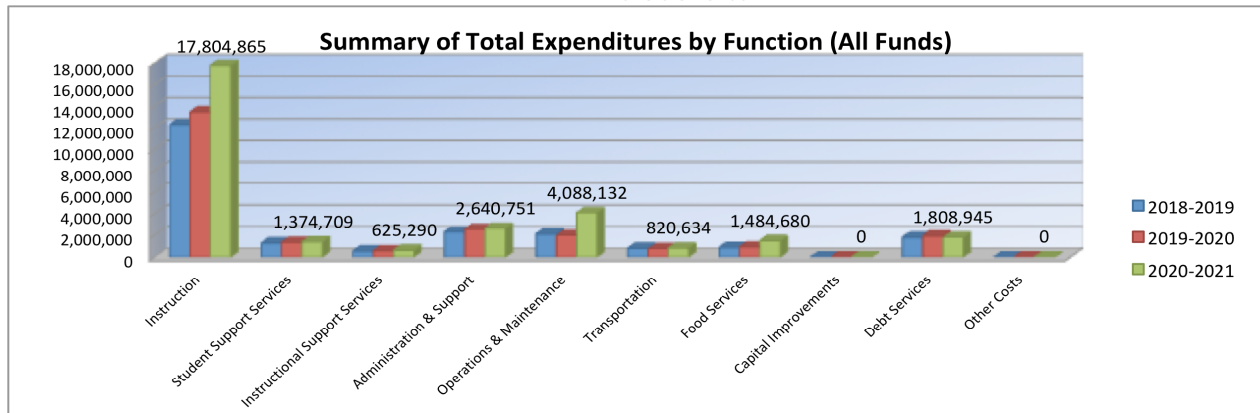
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

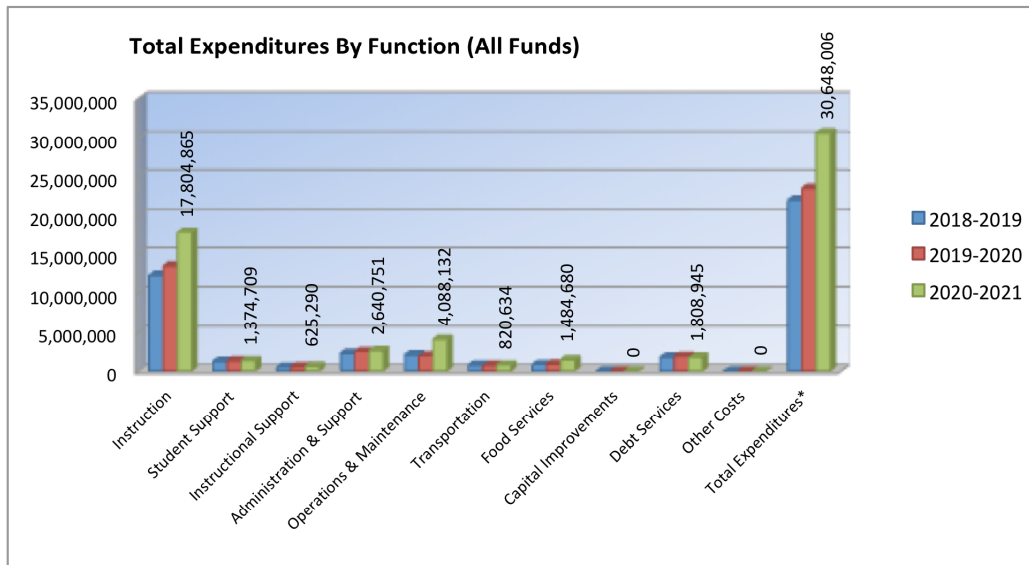
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	12,288,499	13,467,704	17,804,865
Student Support	1,273,522	1,338,671	1,374,709
Instructional Support	538,831	564,742	625,290
Administration & Support	2,299,489	2,544,628	2,640,751
Operations & Maintenance	2,100,225	1,981,478	4,088,132
Transportation	795,791	778,208	820,634
Food Services	881,259	896,313	1,484,680
Capital Improvements	0	0	0
Debt Services	1,795,465	1,925,415	1,808,945
Other Costs	0	0	0
Total Expenditures*	21,973,081	23,497,159	30,648,006

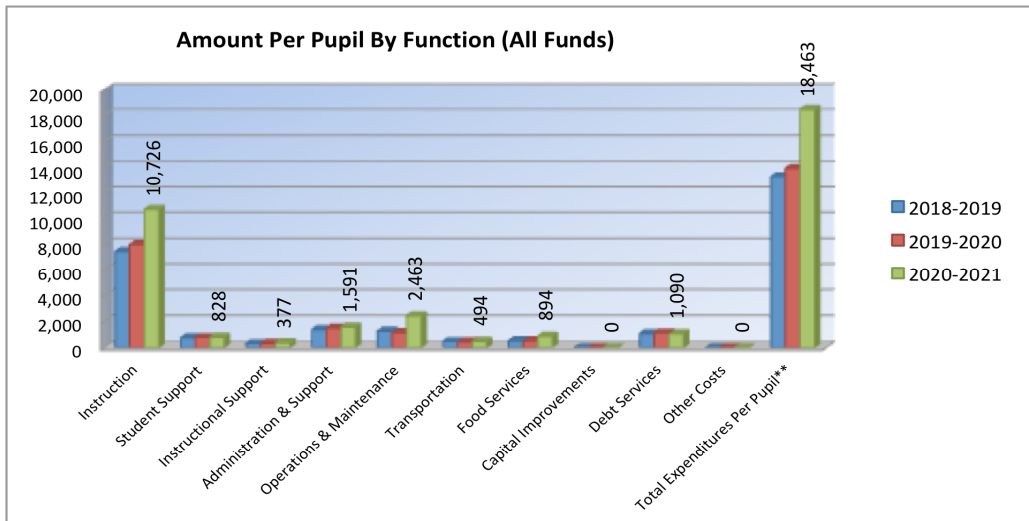


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	7,447	7,999	10,726
Student Support	772	795	828
Instructional Support	327	335	377
Administration & Support	1,393	1,511	1,591
Operations & Maintenance	1,273	1,177	2,463
Transportation	482	462	494
Food Services	534	532	894
Capital Improvements	0	0	0
Debt Services	1,088	1,144	1,090
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,315	13,956	18,463
Enrollment (FTE)*	1,650.2	1,683.7	1,660.0

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

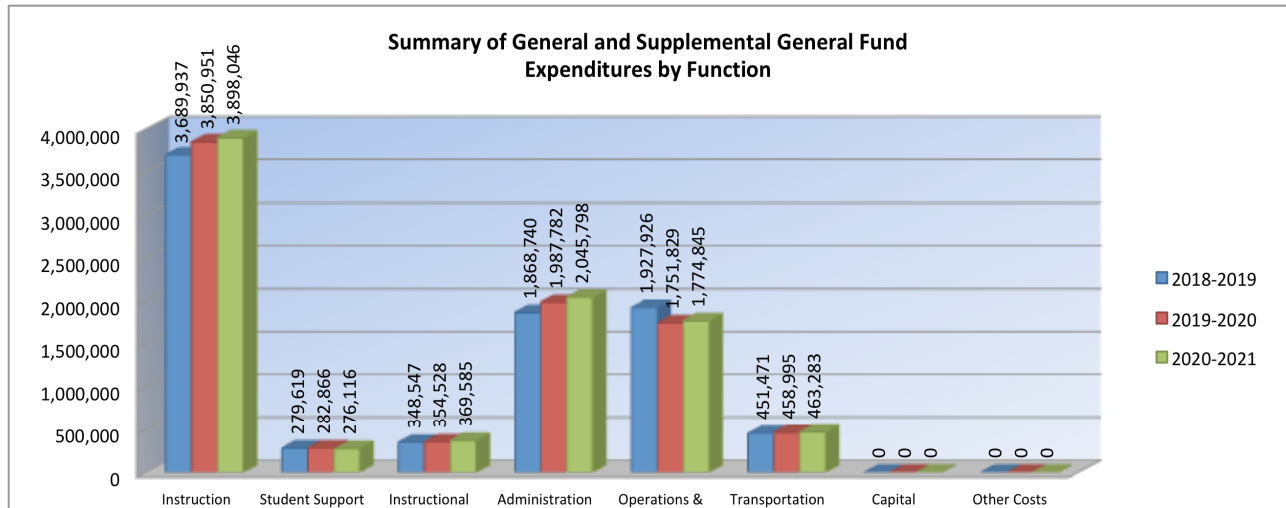


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.

Summary of General and Supplemental General Fund Expenditures by Function

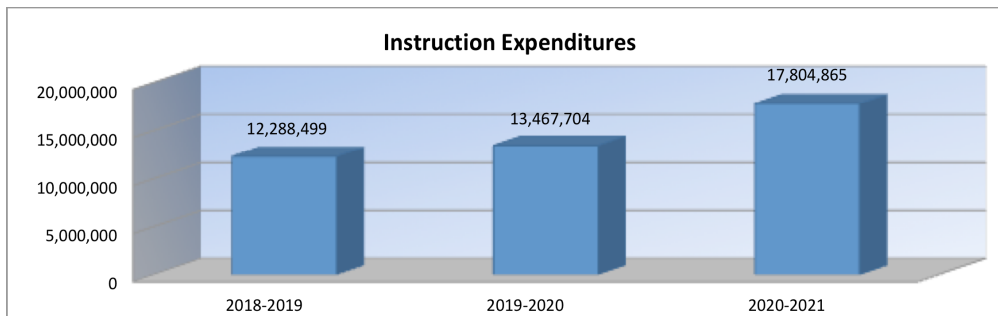
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	3,689,937	43%	3,850,951	44%	4%	3,898,046	44%	1%
Student Support	279,619	3%	282,866	3%	1%	276,116	3%	-2%
Instructional Support	348,547	4%	354,528	4%	2%	369,585	4%	4%
Administration & Support	1,868,740	22%	1,987,782	23%	6%	2,045,798	23%	3%
Operations & Maintenance	1,927,926	23%	1,751,829	20%	-9%	1,774,845	20%	1%
Transportation	451,471	5%	458,995	5%	2%	463,283	5%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	8,566,240	100%	8,686,951	100%	1%	8,827,673	100%	2%
Amount per Pupil	\$5,191		\$5,159		-1%	\$5,318		3%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	3,487,431	3,641,181	4%	3,630,668	0%
Federal Funds	642,035	601,595	-6%	1,647,109	174%
Supplemental General	202,506	209,770	4%	267,378	27%
Preschool-Aged At-Risk	42,876	33,297	-22%	109,777	230%
At Risk (K-12)	3,167,602	3,373,667	7%	3,717,428	10%
Bilingual Education	11,000	10,000	-9%	20,000	100%
Virtual Education	0	0	0%	0	0%
Capital Outlay	544,689	895,951	64%	2,000,000	123%
Driver Education	6,188	142	-98%	15,000	10463%
Declining Enrollment	0	0	0%	0	0%
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	0	0	0%	0	0%
Special Education	2,647,951	2,954,910	12%	3,873,016	31%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	315,621	287,319	-9%	380,444	32%
Gifts/Grants	89,356	92,425	3%	317,033	243%
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	824,726	1,266,999	54%	1,827,012	44%
Contingency Reserve	0	0	0%		
Text Book & Student Material	237,945	64,837	-73%		
Activity Fund	68,573	35,611	-48%		
Bond and Interest #1	0	0	0%	0	0%
Bond and 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	12,288,499	13,467,704	10%	17,804,865	32%
Enrollment (FTE)*	1,650.2	1,683.7	2%	1,660.0	-1%
Amount per Pupil	7,447	7,999	7%	10,726	34%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	12,288,499	13,467,704	10%	17,804,865	32%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	13,117,599	0	13,117,599	0	0	0	0	XXXXXXXXXX
Supplemental General	3,962,546	256,172	2,422,701				1,283,673	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	109,777	38,566		0	0	71,211	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	4,117,339	245,520		0	0	3,871,819	0	0
Bilingual Education	20,000	0		0	0	20,000	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	4,138,108	3,299,559	266,619	0	125,000	0	446,930	0
Driver Training	25,785	21,285	4,500	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,409,345	444,893	7,720	732,872	10,000	0	213,860	0
Professional Development	72,094	30,094	12,000	0	0	0	30,000	0
Parent Education Program	15,000	0	0	0	0	0	15,000	0
Summer School	0	0		0	0	0	0	0
Special Education	5,153,895	543,707	0	600,097	0	3,941,483	68,608	0
Career and Postsecondary Education	380,444	77,485	0	0	0	302,959	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	317,033	67,033	0	0			250,000	0
Textbook & Student Materials Revolving		234,287						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,605,459	0	2,605,459			0		XXXXXXXXXX
Contingency Reserve		812,480						XXXXXXXXXX
Activity Funds		52,167						XXXXXXXXXX
Bond and Interest #1	1,808,945	3,487,599	994,918	0	0		1,249,957	3,923,529
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0					0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	1,647,109	3,151	XXXXXXXXXX	1,643,958	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	38,900,478	9,613,998	19,431,516	2,976,927	135,000	8,252,472	3,513,028	3,923,529
Less Transfers	8,252,472							
TOTAL Budget Expenditures	\$30,648,006							

Sources of Revenue - - State, Federal, Local

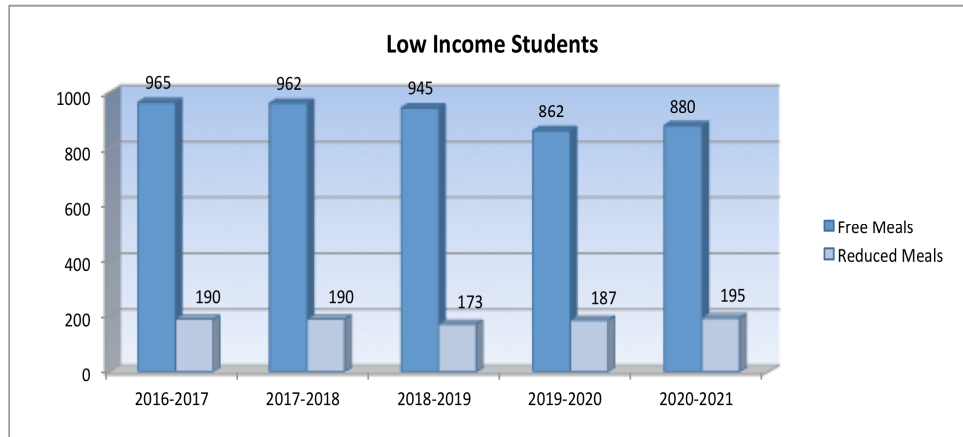
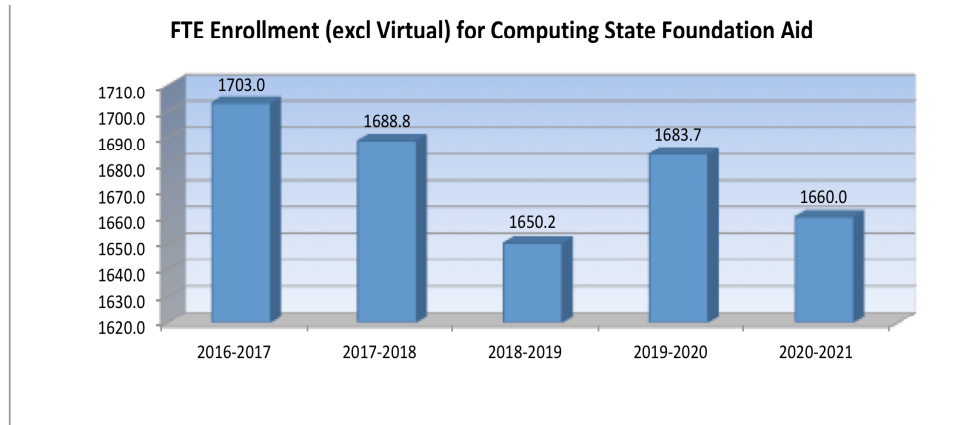
	2018-2019	2019-2020	2020-2021
State Revenues	16,609,266	17,924,195	19,431,516
Federal Revenues	1,915,845	1,932,821	2,976,927
Local Revenues*	4,128,530	4,245,160	3,648,028
Total Revenues	22,653,641	24,102,176	26,056,471
Revenues Per Pupil	13,728	14,315	15,697

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

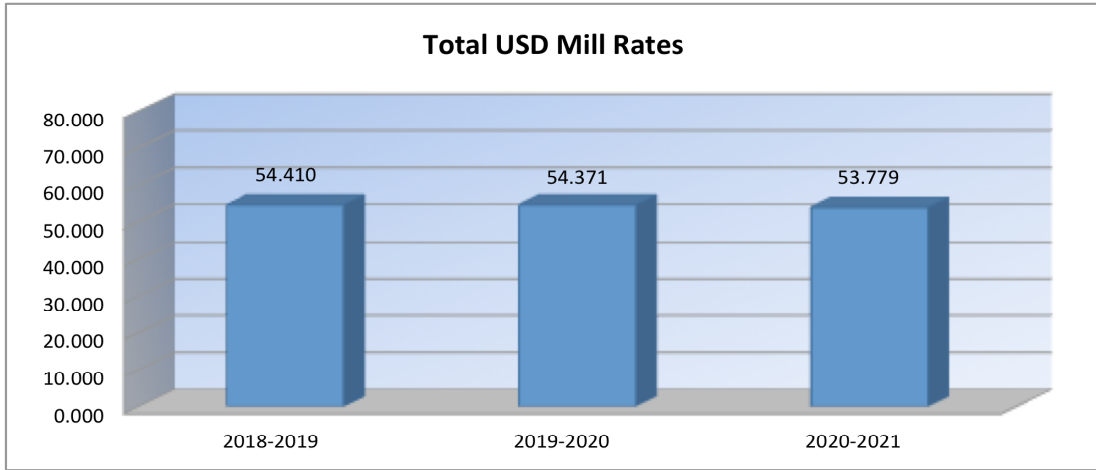
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,703.0	1,688.8	-1%	1,650.2	-2%	1,683.7	2%	1,660.0	-1%
Number of Students - Free Meals	965	962	0%	945	-2%	862	-9%	880	2%
Number of Students - Reduced Meals	190	190	0%	173	-9%	187	8%	195	4%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

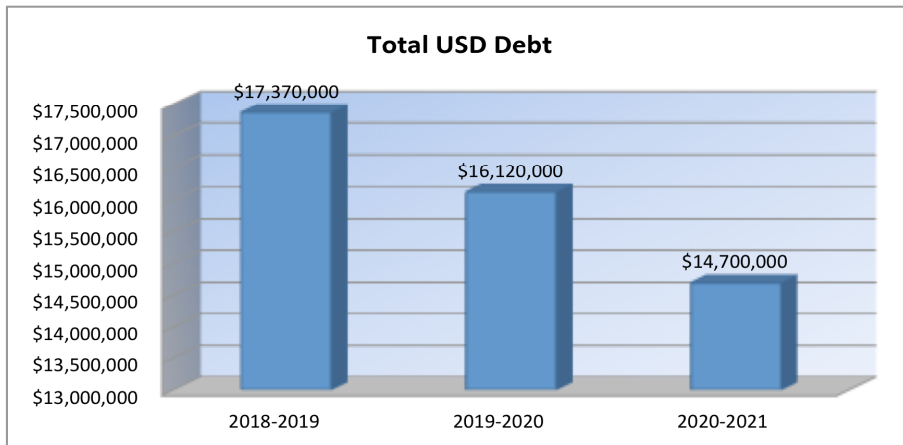
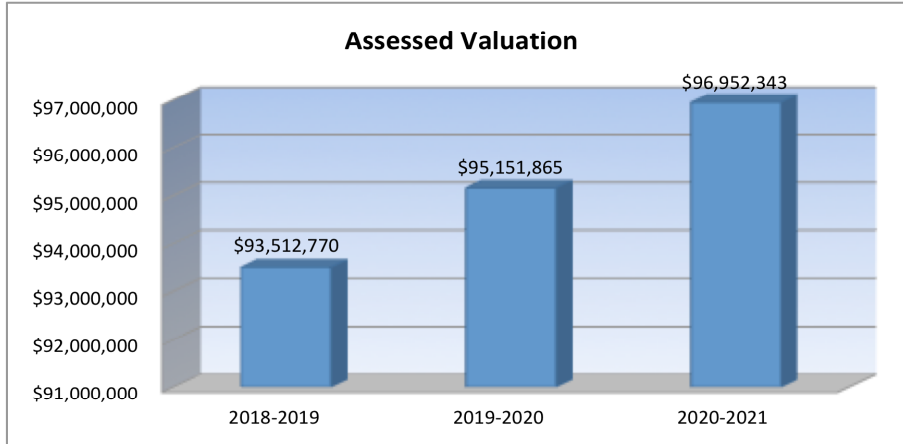
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	15.558	15.561	14.781
Adult Education	0.000	0.000	0.000
Capital Outlay	5.000	5.000	5.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	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 and Interest #1	13.852	13.810	13.998
Bond and 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	54.410	54.371	53.779
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	2.742	2.329	3.097
Rec Comm Employee Bnfts	0.771	0.725	0.853
TOTAL OTHER	3.513	3.054	3.950



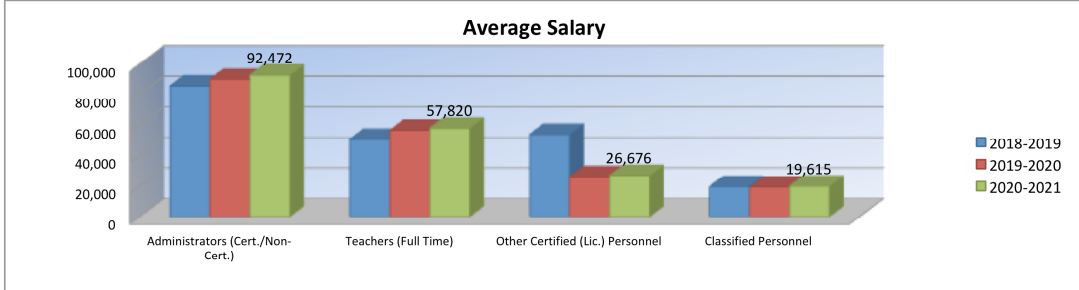
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$93,512,770	\$95,151,865	\$96,952,343
Bonded Indebtedness	17,370,000	16,120,000	14,700,000



USD# 409
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	16.0	1,364,566	85,285	16.0	1,436,454	89,778	16.0	1,479,547	92,472
Teachers (Full Time)	122.0	6,171,060	50,582	134.5	7,578,382	56,345	135.0	7,805,733	57,820
Other Certified (Licensed) Personnel	24.0	1,289,310	53,721	21.0	543,874	25,899	21.0	560,190	26,676
Classified Personnel	130.0	2,513,961	19,338	132.0	2,513,757	19,044	132.0	2,589,169	19,615
Substitutes/Temporary Help	XXXXXX	338,352	XXXXXXXXXX	XXXXXX	322,290	XXXXXXXXXX	XXXXXX	350,000	XXXXXXXXXX



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) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

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