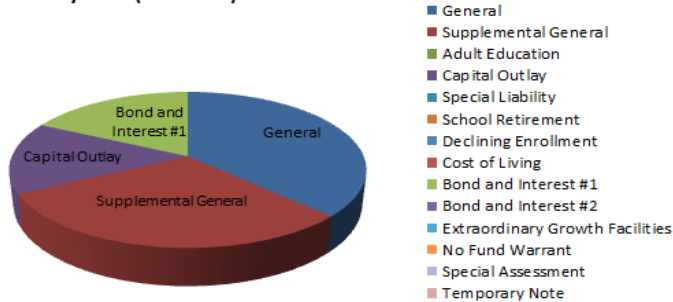


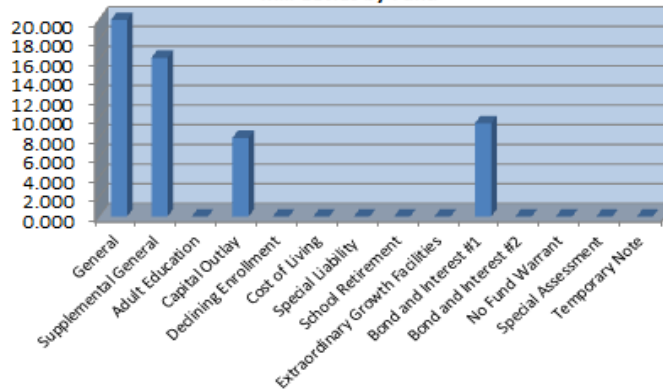
BUDGET AT A GLANCE

2015-16

**Miscellaneous Information Mill Rates
by Fund (Total USD)**



Mill Levies by Fund



USD 377 - Atchison County



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	4,742,083	59%	4,576,661	53%	-3%	4,388,076	53%	-4%
Student Support Services	140,585	2%	234,613	3%	67%	253,371	3%	8%
Instructional Support Services	135,773	2%	188,843	2%	39%	216,692	3%	15%
Administration & Support	822,919	10%	848,177	10%	3%	979,144	12%	15%
Operations & Maintenance	783,212	10%	958,596	11%	22%	734,002	9%	-23%
Transportation	713,906	9%	893,933	10%	25%	940,363	11%	5%
Food Services	456,447	6%	441,128	5%	-3%	504,426	6%	14%
Capital Improvements	283,365	4%	547,345	6%	93%	136,832	2%	-75%
Debt Services	0	0%	0	0%	0%	90,000	1%	0%
Other Costs	615	0%	6,382	0%	938%	1,000	0%	-84%
Total Expenditures*	8,078,905	100%	8,695,678	100%	8%	8,243,906	100%	-5%
Amount per Pupil	\$13,740		\$14,993		9%	\$13,949		-7%
Current Expenditures**	7,652,327	100%	7,785,778	100%	2%	7,717,074	100%	-1%
Amount per Pupil	\$13,014		\$13,424		3%	\$13,058		-3%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,695,527	58%	4,484,729	52%	-6%	4,363,076	53%	1%
Instruction*** (Current Expenditures)	4,695,527	61%	4,484,729	58%	-3%	4,363,076	57%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, 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

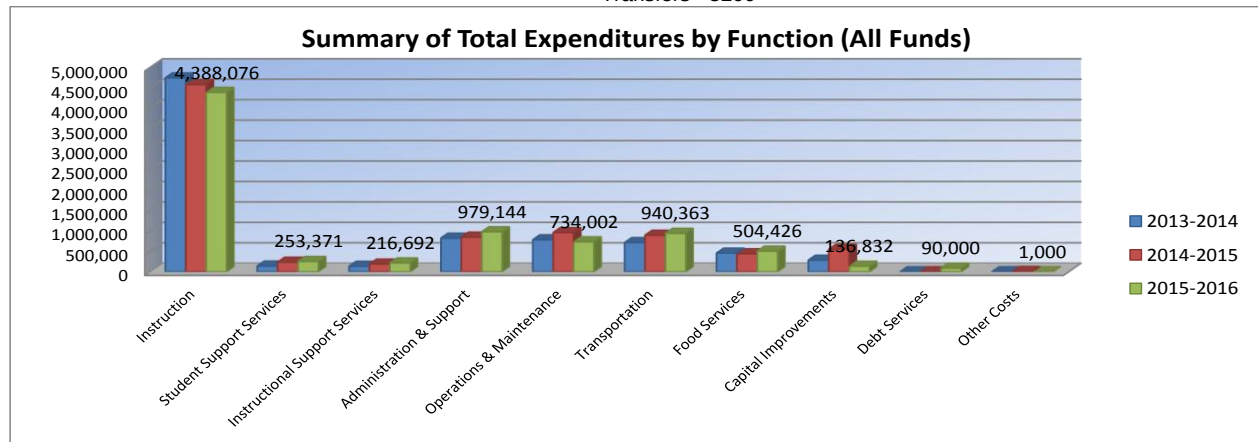
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

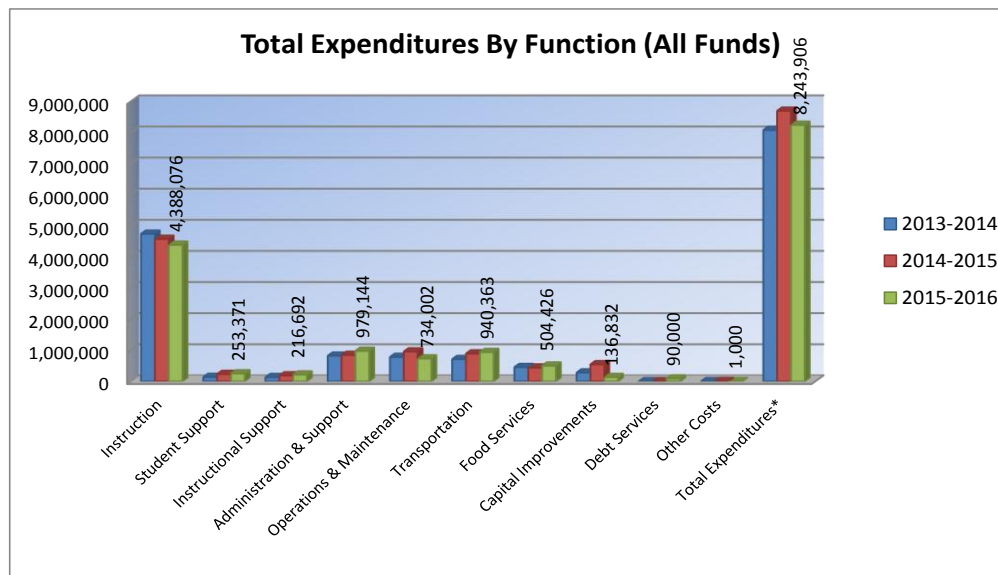
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	4,742,083	4,576,661	4,388,076
Student Support	140,585	234,613	253,371
Instructional Support	135,773	188,843	216,692
Administration & Support	822,919	848,177	979,144
Operations & Maintenance	783,212	958,596	734,002
Transportation	713,906	893,933	940,363
Food Services	456,447	441,128	504,426
Capital Improvements	283,365	547,345	136,832
Debt Services	0	0	90,000
Other Costs	615	6,382	1,000
Total Expenditures*	8,078,905	8,695,678	8,243,906

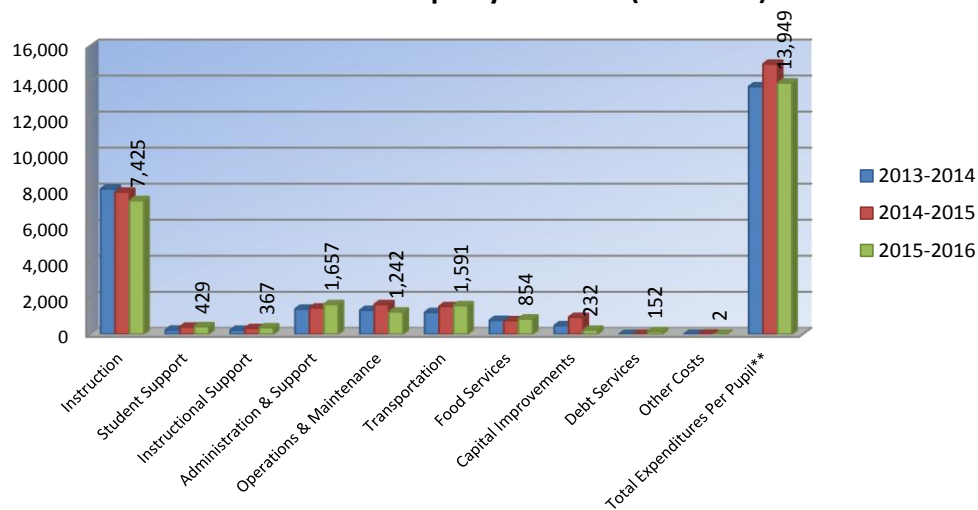


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	8,065	7,891	7,425
Student Support	239	405	429
Instructional Support	231	326	367
Administration & Support	1,400	1,462	1,657
Operations & Maintenance	1,332	1,653	1,242
Transportation	1,214	1,541	1,591
Food Services	776	761	854
Capital Improvements	482	944	232
Debt Services	0	0	152
Other Costs	1	11	2
Total Expenditures Per Pupil**	13,740	14,993	13,949
Enrollment (FTE)*	588.0	580.0	591.0

*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

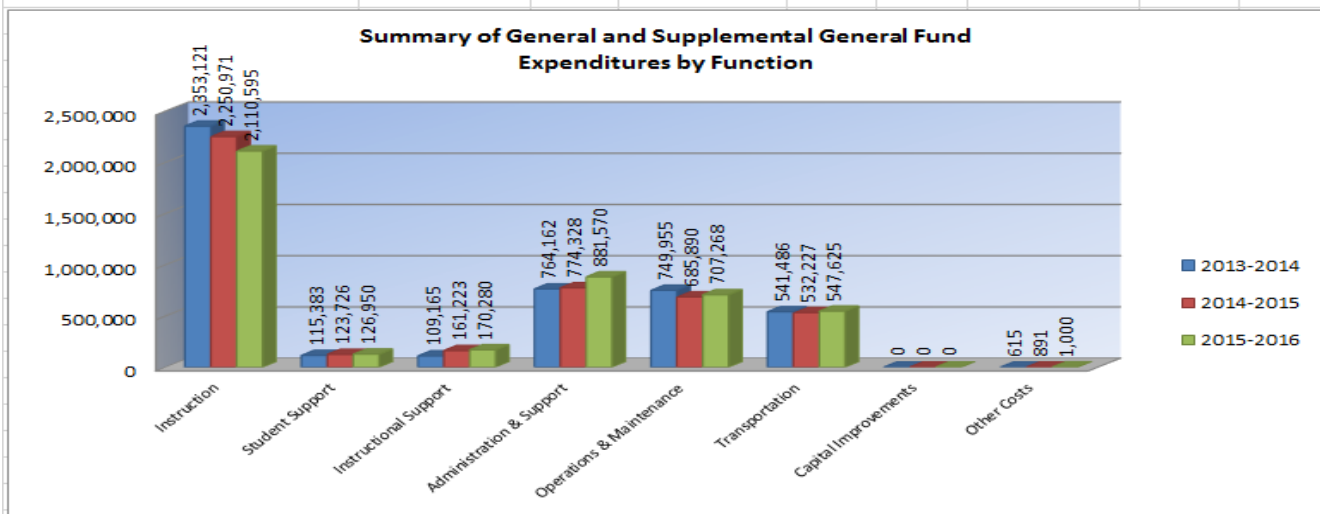
Amount Per Pupil By Function (All Funds)

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, Activity Fund and Special Education Coop Fund.

**Summary of General and Supplemental General Fund
Expenditures by Function**

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,353,121	51%	2,250,971	50%	-4%	2,110,595	46%	-6%
Student Support	115,383	2%	123,726	3%	7%	126,950	3%	3%
Instructional Support	109,165	2%	161,223	4%	48%	170,280	4%	6%
Administration & Support	764,162	16%	774,328	17%	1%	881,570	19%	14%
Operations & Maintenance	749,955	16%	685,890	15%	-9%	707,268	16%	3%
Transportation	541,486	12%	532,227	12%	-2%	547,625	12%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	615	0%	891	0%	45%	1,000	0%	12%
Total Expenditures	4,633,887	100%	4,529,256	100%	-2%	4,545,288	100%	0%
Amount per Pupil	\$7,881		\$7,809		-1%	\$7,691		-2%

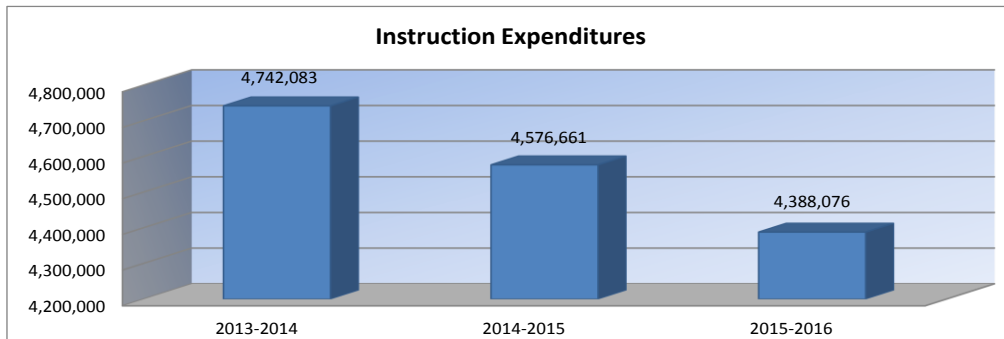
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD#
Instruction Expenditures (1000)

377

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,908,909	1,883,038	-1%	1,741,595	-8%
Federal Funds	161,572	184,938	14%	171,575	-7%
Supplemental General	444,212	367,933	-17%	369,000	0%
At Risk (4yr Old)	23,028	23,112	0%	80,000	246%
At Risk (K-12)	501,314	429,371	-14%	429,000	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	4,000	0	-100%	10,000	0%
Capital Outlay	46,556	91,932	97%	25,000	-73%
Driver Education	6,079	5,408	-11%	7,000	29%
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	1,112,338	1,038,616	-7%	1,112,550	7%
Cost of Living	0	0	0%	0	0%
Vocational Education	114,967	146,732	28%	166,500	13%
Gifts/Grants	5,545	7,285	31%	25,000	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	231,441	218,357	-6%	250,856	15%
Contingency Reserve	0	13,226	0%		
Text Book & Student Material	83,018	62,787	-24%		
Activity Fund	99,104	103,926	5%		
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	4,742,083	4,576,661	-3%	4,388,076	-4%
Enrollment (FTE)*	588.0	580.0	-1%	591.0	2%
Amount per Pupil	8,065	7,891	-2%	7,425	-6%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,742,083	4,576,661	-3%	4,388,076	-4%



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

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	5,803,507	0	5,793,507	0	10,000	0	0	0
Supplemental General	1,687,938	7,907				464,230	1,215,801	XXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXX	0	0	0
At Risk (4yr Old)	80,000	0		0	XXXXXXXXXX	80,000	0	0
Adult Supplemental Education	0	0			XXXXXXXXXX	0	0	0
At Risk (K-12)	530,000	0		0	XXXXXXXXXX	530,000	0	0
Bilingual Education	0	0		0	XXXXXXXXXX	0	0	0
Virtual Education	10,000	0			0	10,000	0	0
Capital Outlay	438,021	269,262		0	0	10,000	331,674	172,915
Driver Training	8,000	7,091	2,280	0	XXXXXXXXXX	0	4,000	5,371
Declining Enrollment	0	0				0	0	XXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXX	0	0	0
Food Service	495,000	134,955	3,100	212,847	XXXXXXXXXX	70,000	167,651	93,553
Professional Development	25,650	15,745		0	XXXXXXXXXX	20,000	0	10,095
Parent Education Program	0	0	0	0	XXXXXXXXXX	0	0	0
Summer School	0	0		0	XXXXXXXXXX	0	0	0
Special Education	1,200,000	302,370	0	0	XXXXXXXXXX	1,161,454	10,000	273,824
Vocational Education	182,500	50,055	5,415	5,900	XXXXXXXXXX	150,000	0	28,870
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXX
Gifts and Grants	25,000	11,137					13,863	0
Textbook & Student Materials Revolving		40,555						XXXXXXX
School Retirement	0	0			XXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXX
KPERS Special Retirement Contribution	430,473	0				430,473		XXXXXXX
Contingency Reserve		304,556						XXXXXXX
Activity Funds		35,809						XXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	88,811	88,811	0	0	0		0	0
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			XXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	185,163	0	XXXXXXXXXX	185,163	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXX
SUBTOTAL	11,190,063	1,268,253	5,804,302	403,910	10,000	2,926,157	1,742,989	584,628
Less Transfers		2,926,157						
TOTAL Budget Expenditures		<u>\$8,263,906</u>						

Sources of Revenue - - State, Federal, Local

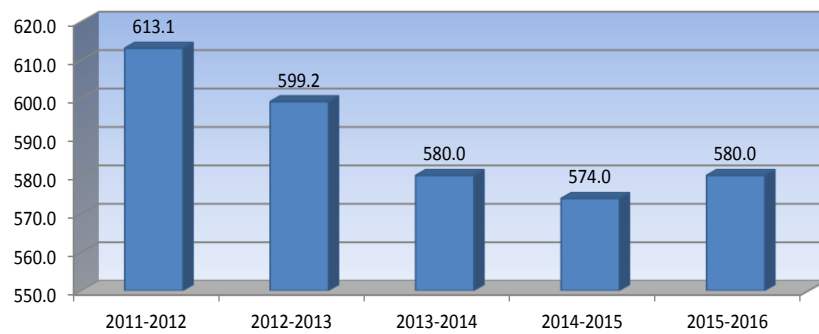
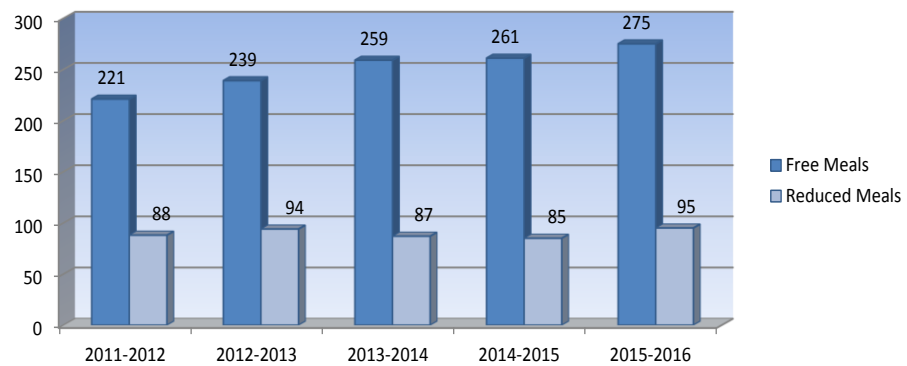
	2013-2014	2014-2015	2015-2016
State Revenues	5,019,958	5,685,894	5,804,302
Federal Revenues	389,866	422,758	403,910
Local Revenues*	2,477,987	1,715,046	1,752,989
Total Revenues	7,887,811	7,823,698	7,961,201
Revenues Per Pupil	13,415	13,489	13,471

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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

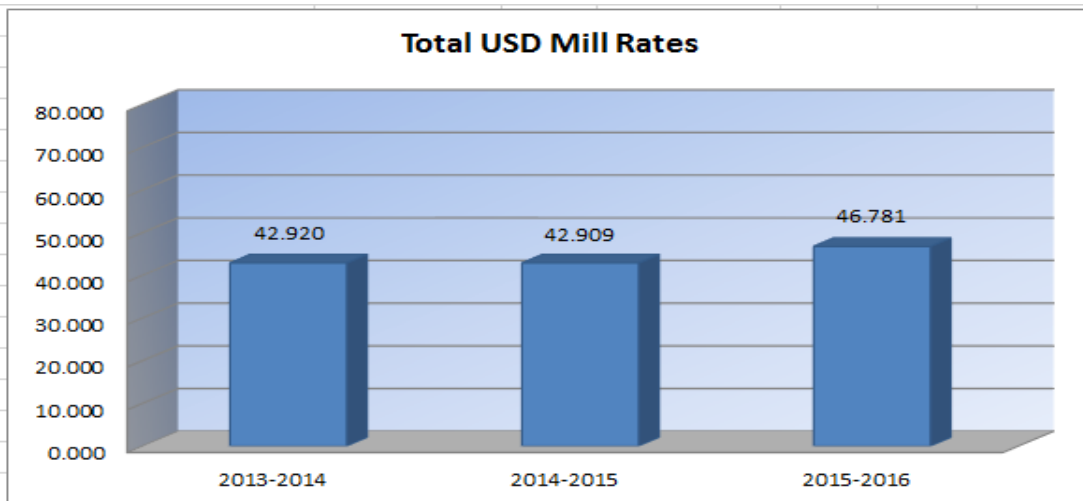
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	613.1	599.2	-2%	580.0	-3%	574.0	-1%	580.0	1%
Number of Students - Free Meals	221	239	8%	259	8%	261	1%	275	5%
Number of Students - Reduced Meals	88	94	7%	87	-7%	85	-2%	95	12%

FTE Enrollment for Budget Authority**Low Income Students**

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

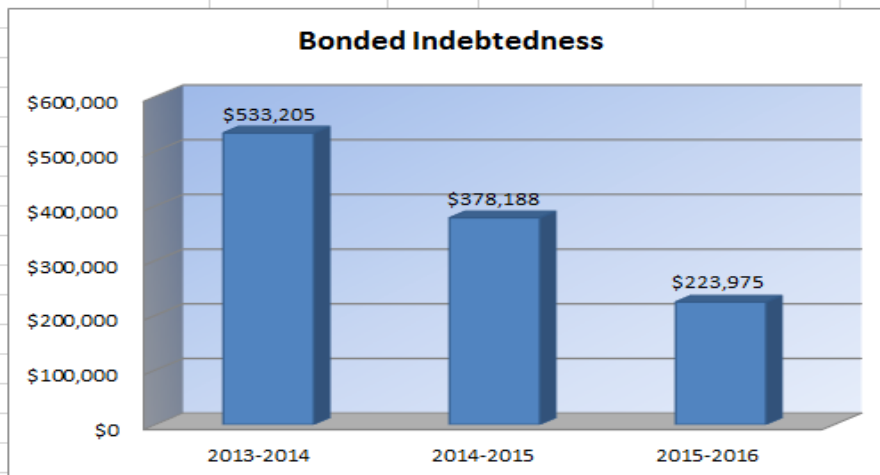
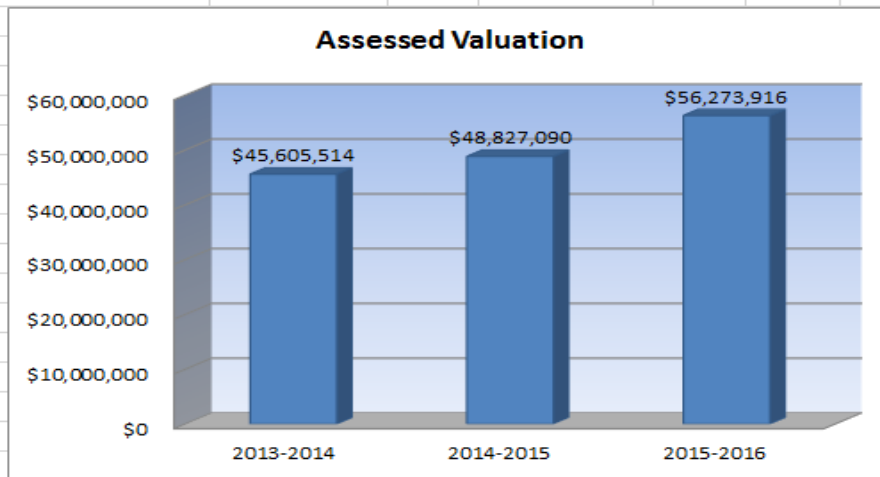
**Miscellaneous Information
Mill Rates by Fund**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	22.920	19.044	20.781
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	3.865	6.000
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	0.000	0.000	0.000
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	42.920	42.909	46.781
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



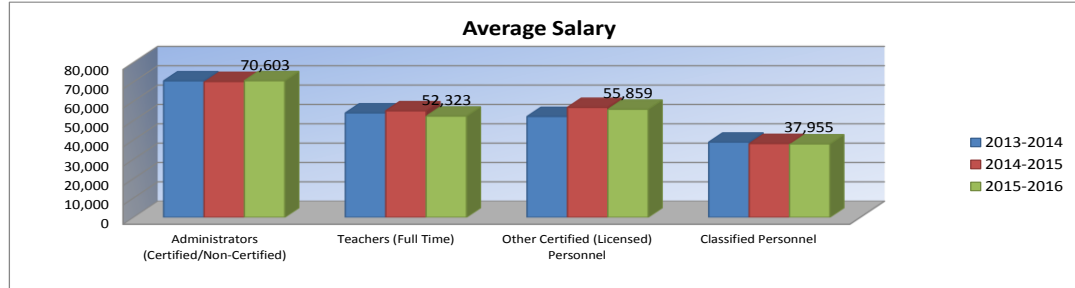
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$45,605,514	\$48,827,090	\$56,273,916
Bonded Indebtedness	533,205	378,188	223,975



USD# 377
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	8.3	585,439	70,535	8.4	589,658	70,197	9.4	663,667	70,603
Teachers (Full Time)	41.5	2,239,357	53,960	40.4	2,224,350	55,058	40.0	2,092,905	52,323
Other Certified (Licensed) Personnel	3.0	156,393	52,131	5.5	312,487	56,816	5.5	307,227	55,859
Classified Personnel	34.1	1,326,073	38,888	30.3	1,156,021	38,153	26.9	1,020,984	37,955
Substitutes/Temporary Help	XXXXX	115,206	XXXXXXX	XXXXX	149,610	XXXXXXX	XXXXX	150,000	XXXXXXX



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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

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

Kansas Building Report Card website below:

<http://svapp15586.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