

Budget at a Glance 2017-18



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

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2017-18.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	4,510,520	58%	4,364,641	57%	-3%	4,671,137	55%	7%
Student Support Services	247,765	3%	280,409	4%	13%	243,623	3%	-13%
Instructional Support Services	156,145	2%	153,347	2%	-2%	202,011	2%	32%
Administration & Support	946,305	12%	845,718	11%	-11%	857,097	10%	1%
Operations & Maintenance	793,245	10%	691,575	9%	-13%	759,575	9%	10%
Transportation	693,986	9%	680,263	9%	-2%	957,021	11%	41%
Food Services	309,338	4%	330,950	4%	7%	431,258	5%	30%
Capital Improvements	12,258	0%	38,003	0%	210%	200,000	2%	426%
Debt Services	90,000	1%	176,471	2%	96%	176,471	2%	0%
Other Costs	76,750	1%	48,018	1%	-37%	1,000	0%	-98%
Total Expenditures*	7,836,312	100%	7,609,395	100%	-3%	8,499,193	100%	12%
Amount per Pupil	\$14,071		\$15,053		7%	\$16,313		8%
Current Expenditures**	7,518,965	100%	7,299,197	100%	-3%	7,825,222	100%	7%
Amount per Pupil	\$13,501		\$14,440		7%	\$15,020		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,442,490	57%	4,360,898	57%	0%	4,646,137	55%	-2%
Instruction*** (Current Expenditures)	4,442,490	59%	4,360,898	60%	1%	4,646,137	59%	-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, 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, 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)

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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

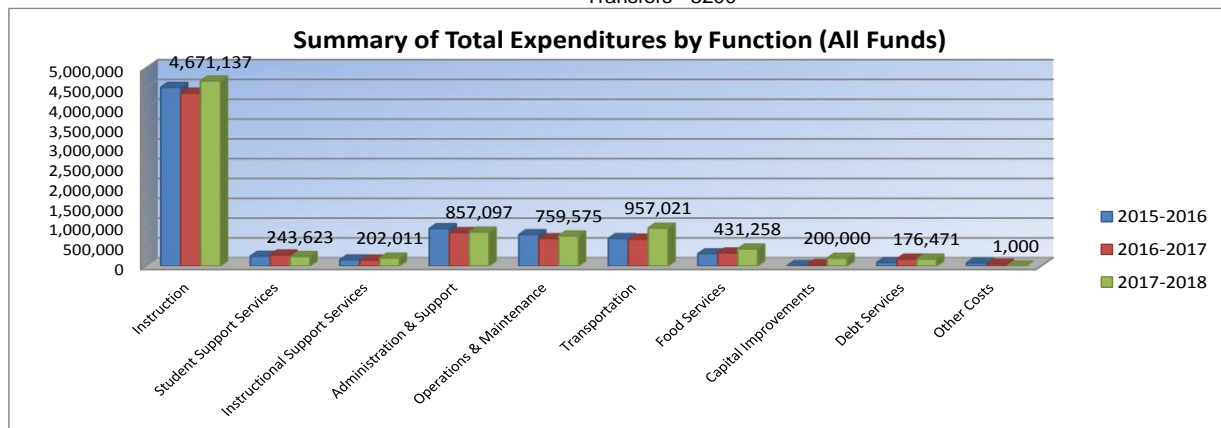
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

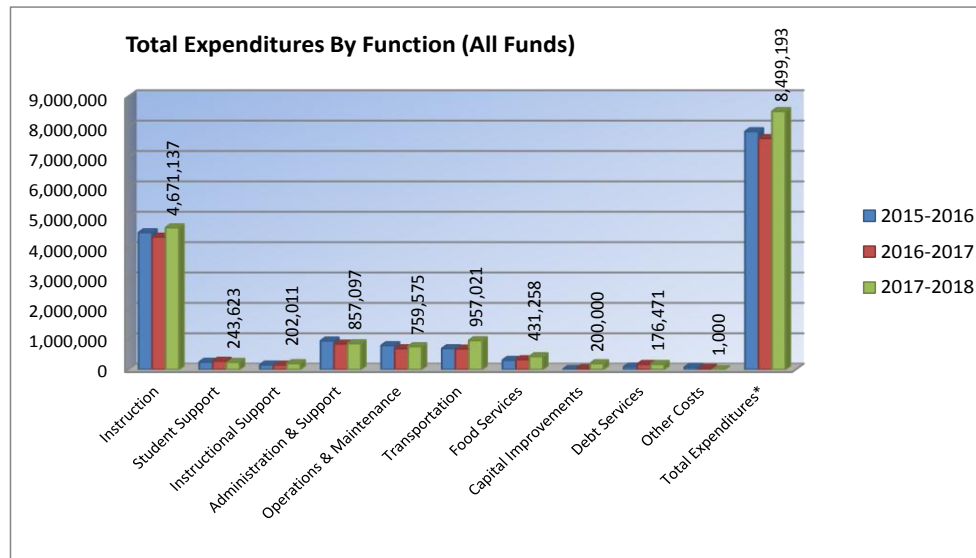
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	4,510,520	4,364,641	4,671,137
Student Support	247,765	280,409	243,623
Instructional Support	156,145	153,347	202,011
Administration & Support	946,305	845,718	857,097
Operations & Maintenance	793,245	691,575	759,575
Transportation	693,986	680,263	957,021
Food Services	309,338	330,950	431,258
Capital Improvements	12,258	38,003	200,000
Debt Services	90,000	176,471	176,471
Other Costs	76,750	48,018	1,000
Total Expenditures*	7,836,312	7,609,395	8,499,193

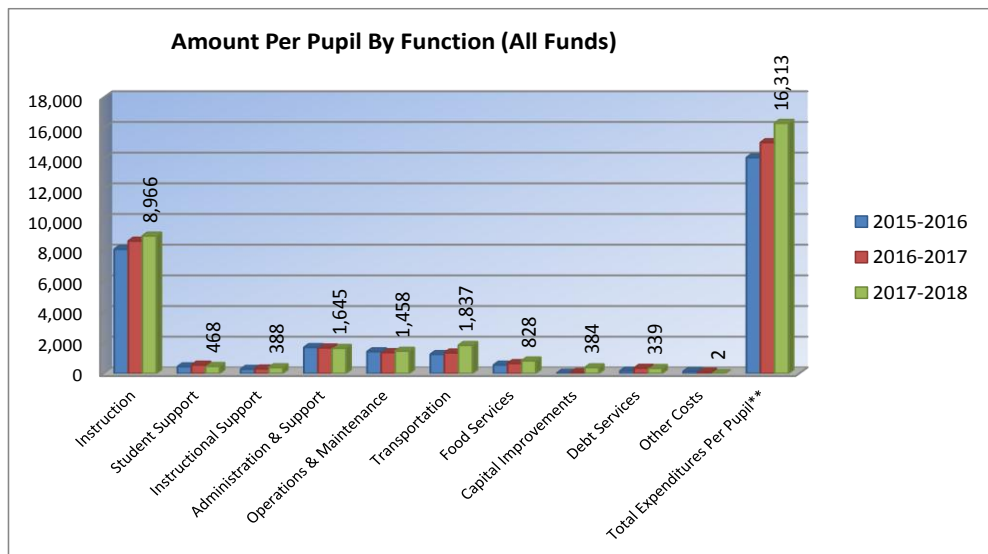


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	8,099	8,634	8,966
Student Support	445	555	468
Instructional Support	280	303	388
Administration & Support	1,699	1,673	1,645
Operations & Maintenance	1,424	1,368	1,458
Transportation	1,246	1,346	1,837
Food Services	555	655	828
Capital Improvements	22	75	384
Debt Services	162	349	339
Other Costs	138	95	2
Total Expenditures Per Pupil**	14,071	15,053	16,313
Enrollment (FTE)*	556.9	505.5	521.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

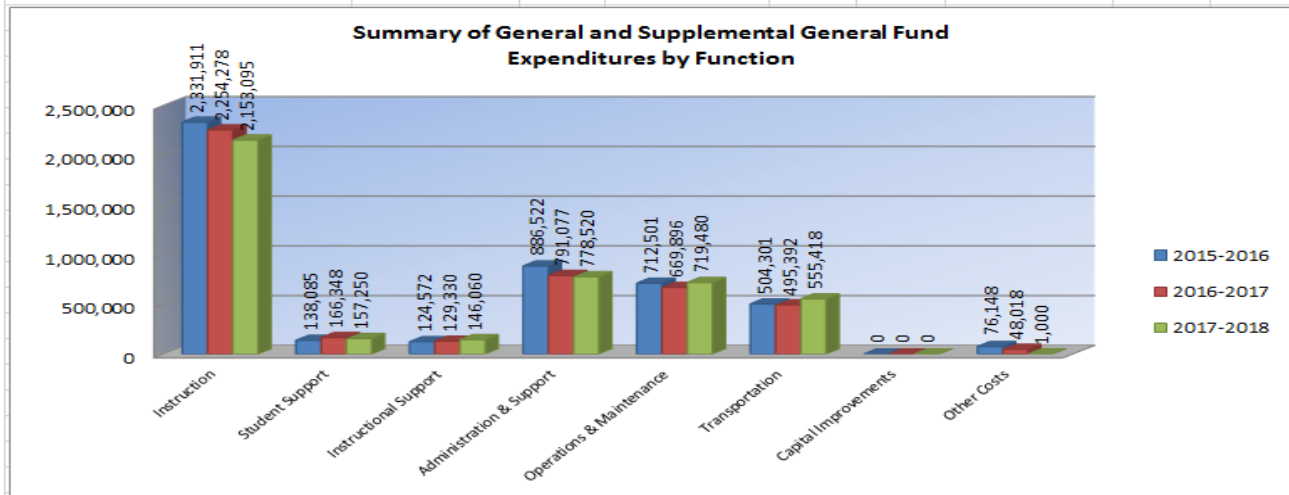


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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**

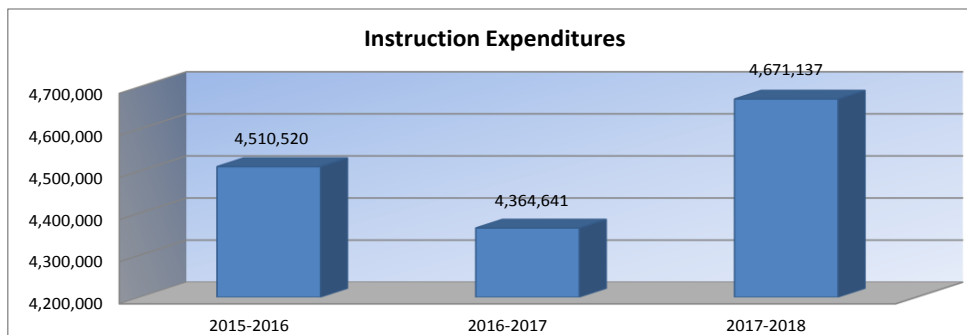
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,331,911	49%	2,254,278	49%	-3%	2,153,095	48%	-4%
Student Support	138,085	3%	166,348	4%	20%	157,250	3%	-5%
Instructional Support	124,572	3%	129,330	3%	4%	146,060	3%	13%
Administration & Support	886,522	19%	791,077	17%	-11%	778,520	17%	-2%
Operations & Maintenance	712,501	15%	669,896	15%	-6%	719,480	16%	7%
Transportation	504,301	11%	495,392	11%	-2%	555,418	12%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	76,148	2%	48,018	1%	-37%	1,000	0%	-98%
Total Expenditures	4,774,040	100%	4,554,339	100%	-5%	4,510,823	100%	-1%
Amount per Pupil	\$8,573		\$9,010		5%	\$8,658		-4%

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)

	2015-2016 Actual		2016-2017 Actual	% inc/ dec		2017-2018 Budget	% inc/ dec
General	1,874,918		1,788,399	-5%		1,727,987	-3%
Federal Funds	162,129		159,507	-2%		156,941	-2%
Supplemental General	456,993		465,879	2%		425,108	-9%
At Risk (4yr Old)	33,660		33,361	-1%		45,000	35%
At Risk (K-12)	350,837		368,405	5%		685,150	86%
Bilingual Education	0		0	0%		0	0%
Virtual Education	16,775		3,500	-79%		15,000	329%
Capital Outlay	68,030		3,743	-94%		25,000	568%
Driver Education	3,935		6,032	53%		7,500	24%
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	1,053,791		1,048,556	0%		1,125,000	7%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	156,756		143,320	-9%		139,000	-3%
Gifts/Grants	12,608		21,951	74%		40,000	82%
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	175,638		169,751	-3%		279,451	65%
Contingency Reserve	2,004		0	-100%			
Text Book & Student Material	72,205		88,210	22%			
Activity Fund	70,241		64,027	-9%			
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	4,510,520		4,364,641	-3%		4,671,137	7%
Enrollment (FTE)*	556.9		505.5	-9%		521.0	3%
Amount per Pupil	8,099		8,634	7%		8,966	4%
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	4,510,520		4,364,641	-3%		4,671,137	7%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local	Other	
General	5,096,400	0	5,096,400	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,646,046	30,296	67,686			0	1,548,064	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	45,000	0		8,012	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	750,000	0		0	0	750,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	15,000	0			0	15,000	0	0
Capital Outlay	673,971	685,373	0	0	0	0	317,058	328,460
Driver Training	9,000	7,566	5,600	0	0	0	4,000	8,166
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	425,000	133,200	2,683	213,357	1,000	50,000	136,095	111,335
Professional Development	40,000	20,237	3,000	0	0	20,000	0	3,237
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,225,000	300,002	0	0	0	1,164,635	10,000	249,637
Career and Postsecondary Education	155,000	50,734	3,600	5,000	0	145,000	0	49,334
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	40,000	8,979					31,021	0
Textbook & Student Materials Revolving		60,899						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	450,128		450,128			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		300,000						XXXXXXXXXX
Activity Funds		30,198						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	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			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	160,271	0	XXXXXXXXXX	160,271	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,730,816	1,627,484	5,629,097	386,640	1,000	2,144,635	2,046,238	750,169
Less Transfers	2,144,635							
TOTAL Budget Expenditures	\$8,586,181							

Sources of Revenue - - State, Federal, Local

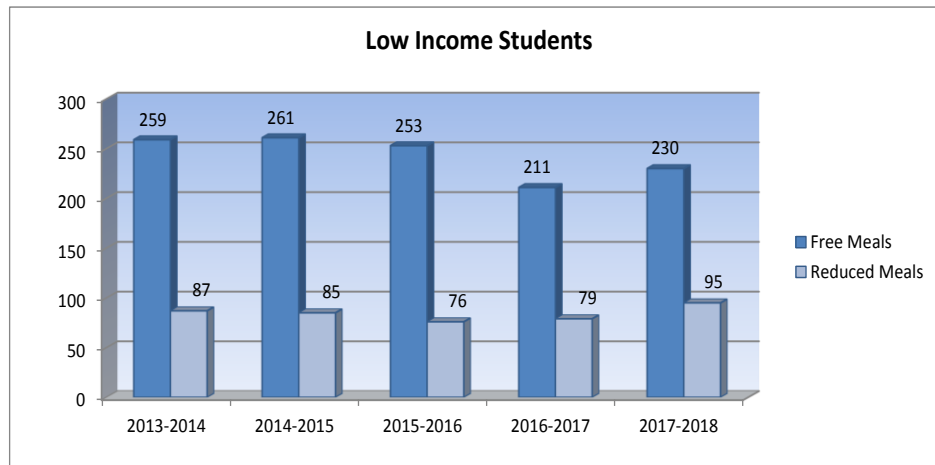
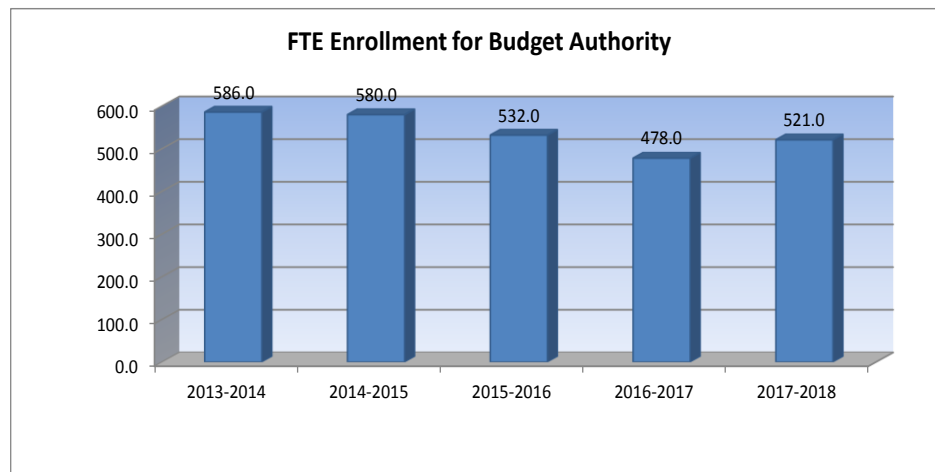
	2015-2016	2016-2017	2017-2018
State Revenues	5,724,974	5,515,533	5,629,097
Federal Revenues	366,509	359,067	386,640
Local Revenues*	1,925,916	1,974,620	2,047,238
Total Revenues	8,017,399	7,849,220	8,062,975
Revenues Per Pupil	14,396	15,528	15,476

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.

USD# 377
Enrollment Information

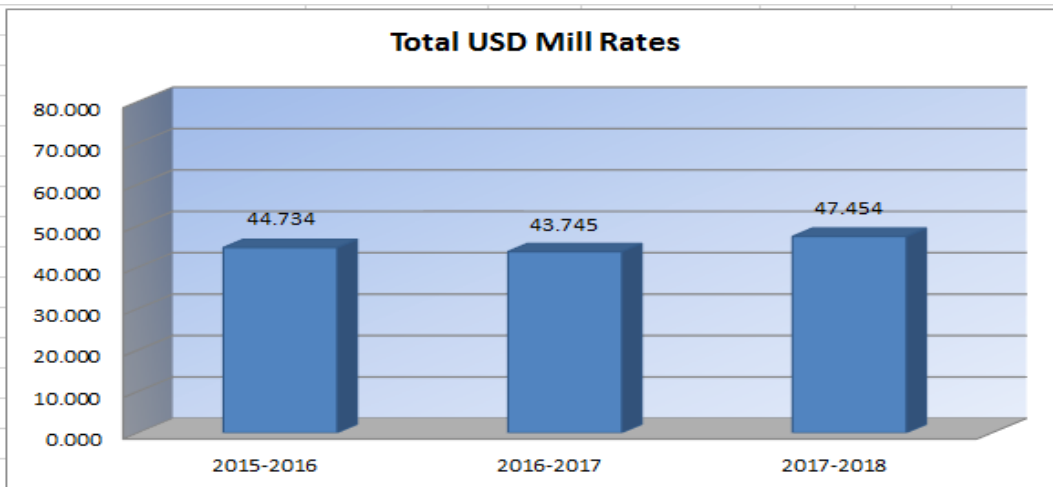
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	586.0	580.0	-1%	532.0	-8%	478.0	-10%	521.0	9%
Number of Students - Free Meals	259	261	1%	253	-3%	211	-17%	230	9%
Number of Students - Reduced Meals	87	85	-2%	76	-11%	79	4%	95	20%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

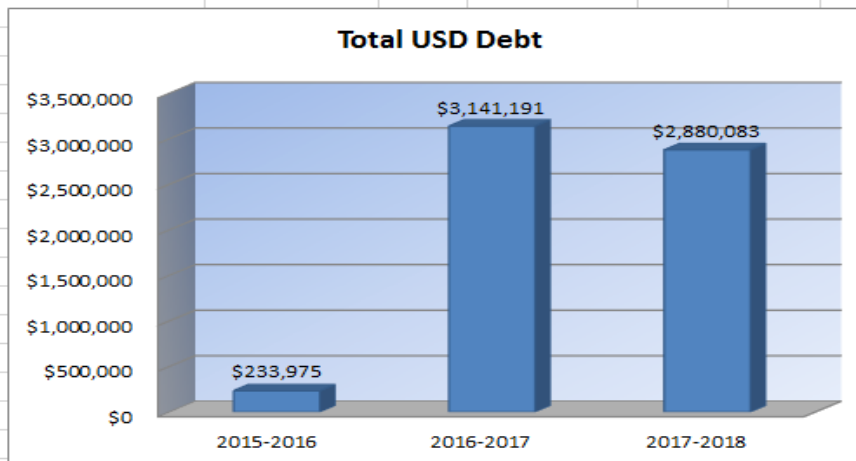
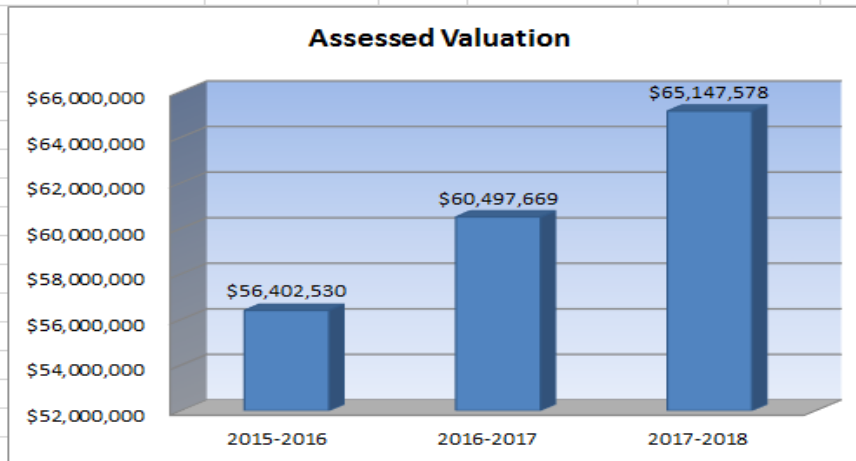
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	20.734	19.747	23.454
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.998	4.000
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	44.734	43.745	47.454
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



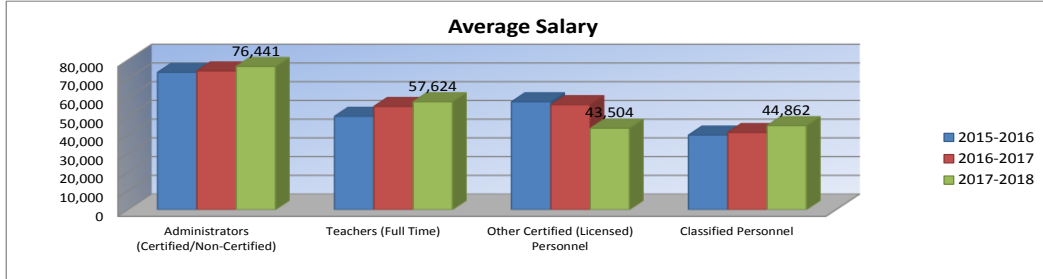
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$56,402,530	\$60,497,669	\$65,147,578
Bonded Indebtedness	233,975	3,141,191	2,880,083



USD# 377
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	9.4	689,304	73,330	8.9	659,291	74,078	8.8	672,679	76,441
Teachers (Full Time)	40.5	2,019,602	49,867	38.5	2,121,816	55,112	36.0	2,074,478	57,624
Other Certified (Licensed) Personnel	5.0	288,181	57,636	4.5	252,339	56,075	3.5	152,265	43,504
Classified Personnel	27.7	1,103,472	39,837	26.5	1,091,593	41,192	24.8	1,112,574	44,862
Substitutes/Temporary Help	XXXXX	118,343	XXXXXXX	XXXXX	160,830	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/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