

Budget at a Glance 2017-18



USD 342 - McLouth



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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	3,480,763	58%	3,639,335	61%	5%	4,130,021	53%	13%
Student Support Services	209,164	3%	216,796	4%	4%	247,166	3%	14%
Instructional Support Services	168,812	3%	144,990	2%	-14%	180,483	2%	24%
Administration & Support	631,617	11%	623,304	10%	-1%	666,535	9%	7%
Operations & Maintenance	728,577	12%	581,752	10%	-20%	920,667	12%	58%
Transportation	300,644	5%	314,641	5%	5%	445,256	6%	42%
Food Services	219,913	4%	231,791	4%	5%	289,754	4%	25%
Capital Improvements	170,305	3%	108,817	2%	-36%	635,000	8%	484%
Debt Services	78,075	1%	146,469	2%	88%	224,069	3%	53%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,987,870	100%	6,007,895	100%	0%	7,738,951	100%	29%
Amount per Pupil	\$13,160		\$13,081		-1%	\$16,190		24%
Current Expenditures**	5,513,713	100%	5,692,470	100%	3%	6,579,882	100%	16%
Amount per Pupil	\$12,118		\$12,394		2%	\$13,765		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,480,763	58%	3,639,335	61%	3%	4,130,021	53%	-8%
Instruction*** (Current Expenditures)	3,480,763	63%	3,639,335	64%	1%	4,130,021	63%	-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)

*** 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

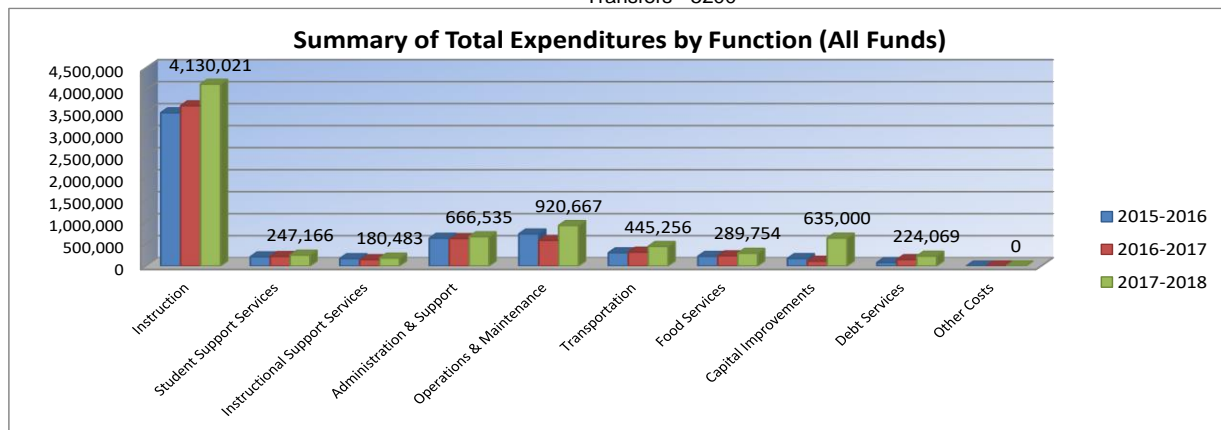
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

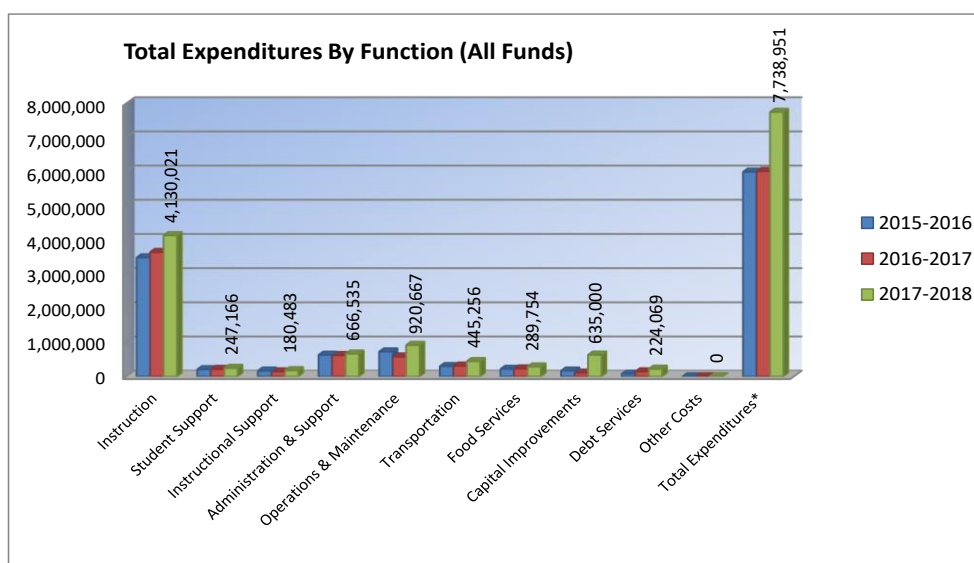
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	3,480,763	3,639,335	4,130,021
Student Support	209,164	216,796	247,166
Instructional Support	168,812	144,990	180,483
Administration & Support	631,617	623,304	666,535
Operations & Maintenance	728,577	581,752	920,667
Transportation	300,644	314,641	445,256
Food Services	219,913	231,791	289,754
Capital Improvements	170,305	108,817	635,000
Debt Services	78,075	146,469	224,069
Other Costs	0	0	0
Total Expenditures*	5,987,870	6,007,895	7,738,951

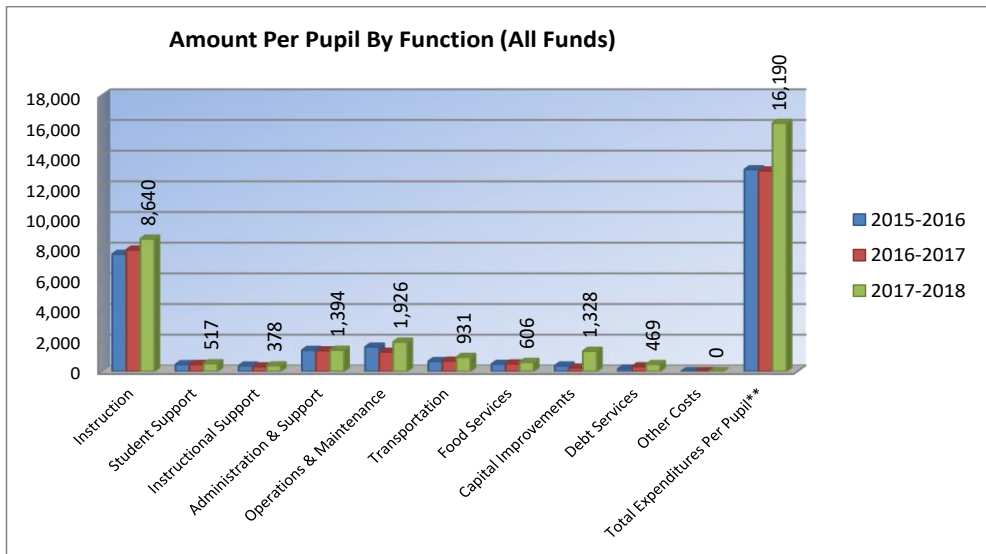


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,650	7,924	8,640
Student Support	460	472	517
Instructional Support	371	316	378
Administration & Support	1,388	1,357	1,394
Operations & Maintenance	1,601	1,267	1,926
Transportation	661	685	931
Food Services	483	505	606
Capital Improvements	374	237	1,328
Debt Services	172	319	469
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,160	13,081	16,190
Enrollment (FTE)*	455.0	459.3	478.0

*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.

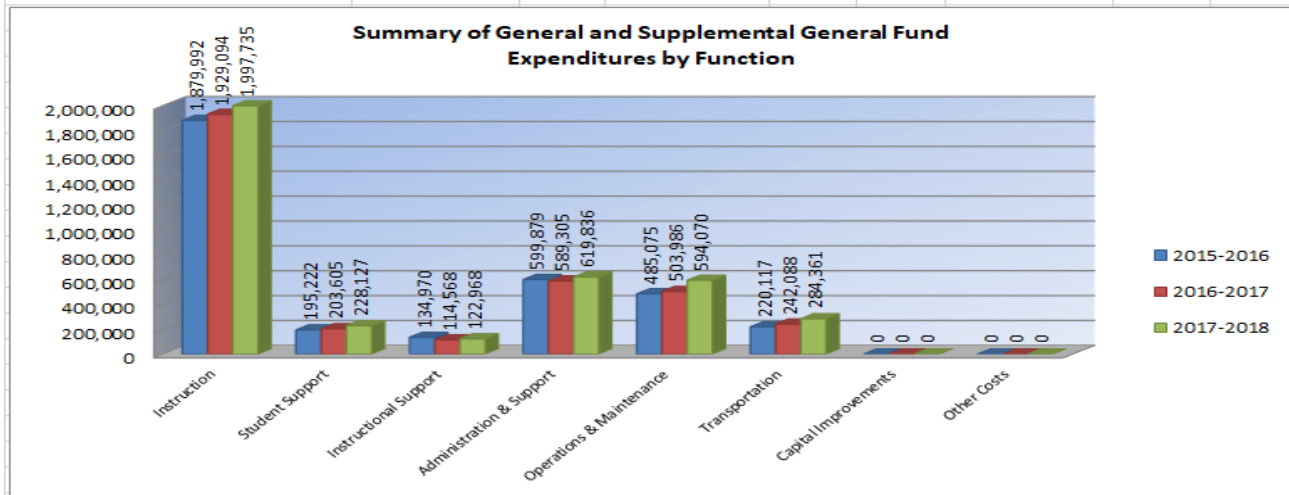


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

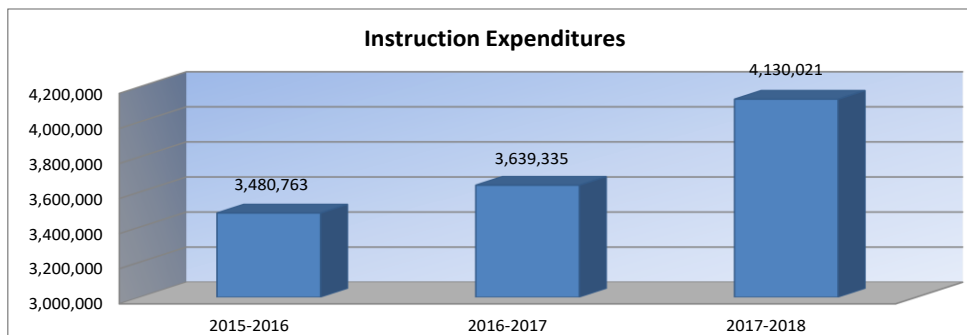
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,879,992	53%	1,929,094	54%	3%	1,997,735	52%	4%
Student Support	195,222	6%	203,605	6%	4%	228,127	6%	12%
Instructional Support	134,970	4%	114,568	3%	-15%	122,968	3%	7%
Administration & Support	599,879	17%	589,305	16%	-2%	619,836	16%	5%
Operations & Maintenance	485,075	14%	503,986	14%	4%	594,070	15%	18%
Transportation	220,117	6%	242,088	7%	10%	284,361	7%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,515,255	100%	3,582,646	100%	2%	3,847,097	100%	7%
Amount per Pupil	\$7,726		\$7,800		1%	\$8,048		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)

	2015-2016 Actual		2016-2017 Actual	% inc/ dec		2017-2018 Budget	% inc/ dec
General	1,650,767		1,709,004	4%		1,767,161	3%
Federal Funds	109,652		80,693	-26%		140,462	74%
Supplemental General	229,225		220,090	-4%		230,574	5%
At Risk (4yr Old)	49,801		41,954	-16%		97,613	133%
At Risk (K-12)	227,834		226,483	-1%		360,616	59%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	1,077		13,028	1110%		11,465	-12%
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	899,717		969,566	8%		1,080,949	11%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	109,671		136,849	25%		162,501	19%
Gifts/Grants	8,632		10,687	24%		59,734	459%
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	142,458		140,120	-2%		218,946	56%
Contingency Reserve	0		0	0%			
Text Book & Student Material	20,607		63,637	209%			
Activity Fund	31,322		27,224	-13%			
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	3,480,763		3,639,335	5%		4,130,021	13%
Enrollment (FTE)*	455.0		459.3	1%		478.0	4%
Amount per Pupil	7,650		7,924	4%		8,640	9%
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	3,480,763		3,639,335	5%		4,130,021	13%



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	4,139,800	0	4,139,800	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,348,750	70,725	578,366			0	699,659	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	108,896	40,919		0	0	19,905	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	366,121	18,000		0	0	348,121	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	935,000	1,070,484	31,440	0	0	41,236	110,880	319,040
Driver Training	12,265	9,522	4,200	0	0	0	3,000	4,457
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	281,009	60,008	1,907	115,891	0	15,000	88,203	0
Professional Development	27,600	27,100	500	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,190,708	407,085	0	0	0	1,016,365	0	232,742
Career and Postsecondary Education	166,501	13,747	0	0	0	152,754	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	59,734	9,734					50,000	0
Textbook & Student Materials Revolving		190,891						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	357,067		357,067			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		513,346						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	224,069	175,915	73,943	0	0		184,643	210,432
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	162,884	0	XXXXXXXXXX	162,884	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	9,380,404	2,607,476	5,187,223	278,775	0	1,593,381	1,136,385	766,671
Less Transfers	1,593,381							
TOTAL Budget Expenditures	\$7,787,023							

Sources of Revenue - - State, Federal, Local

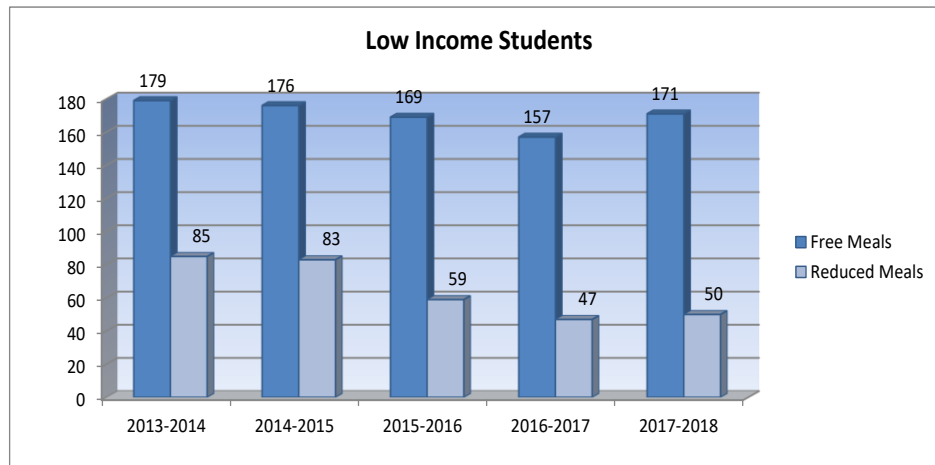
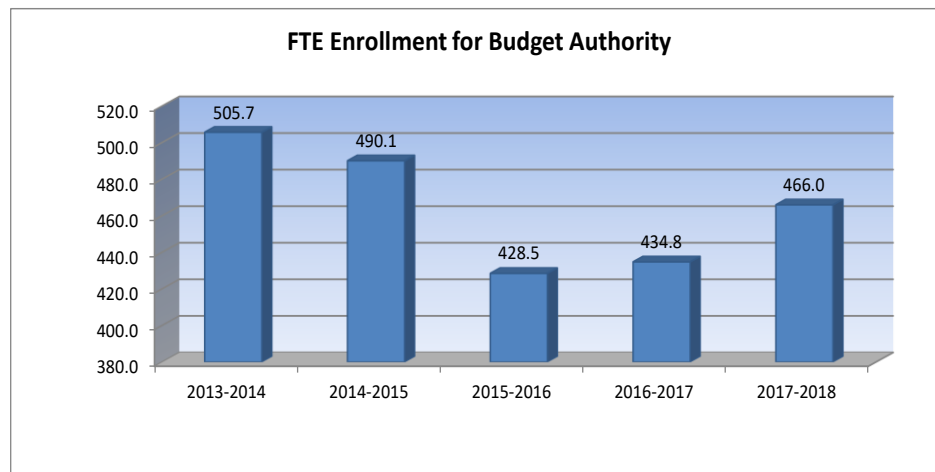
	2015-2016	2016-2017	2017-2018
State Revenues	5,411,179	4,894,254	5,187,223
Federal Revenues	262,724	220,855	278,775
Local Revenues*	1,240,453	1,242,076	1,136,385
Total Revenues	6,914,356	6,357,185	6,602,383
Revenues Per Pupil	15,196	13,841	13,813

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# 342
Enrollment Information

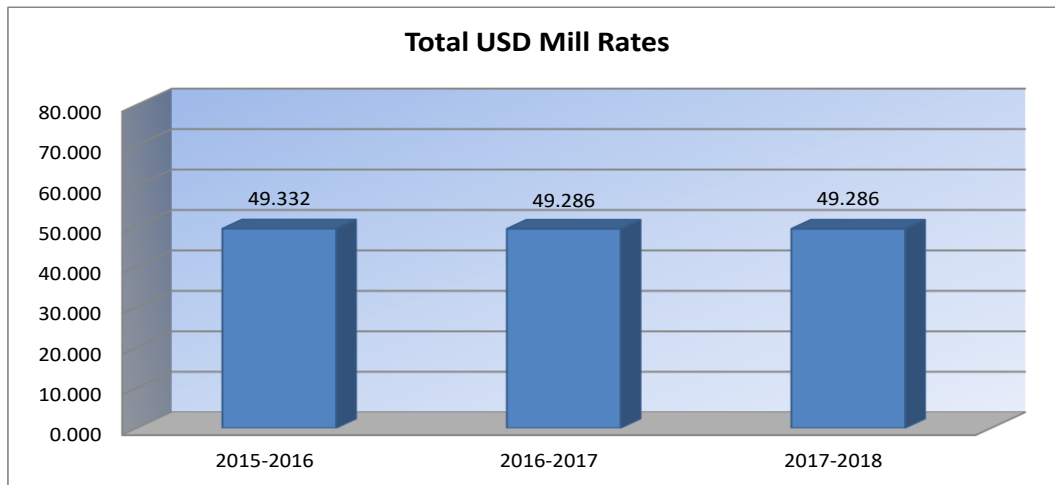
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	505.7	490.1	-3%	428.5	-13%	434.8	1%	466.0	7%
Number of Students - Free Meals	179	176	-2%	169	-4%	157	-7%	171	9%
Number of Students - Reduced Meals	85	83	-2%	59	-29%	47	-20%	50	6%



*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.

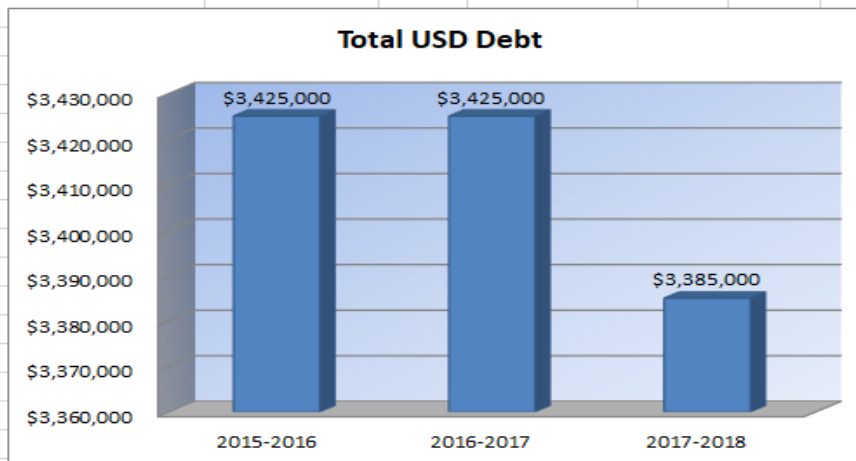
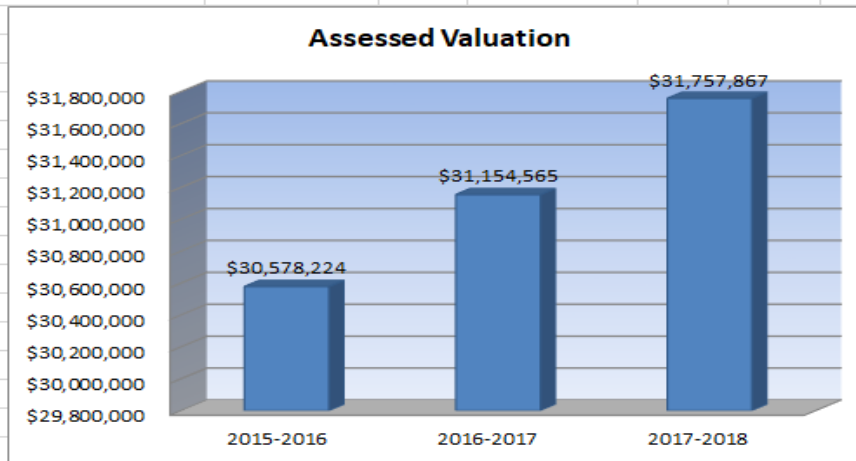
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	19.034	21.006	21.006
Adult Education	0.000	0.000	0.000
Capital Outlay	4.999	3.000	3.000
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	5.299	5.280	5.280
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	49.332	49.286	49.286
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	2.000	2.000	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	2.000	2.000	2.000



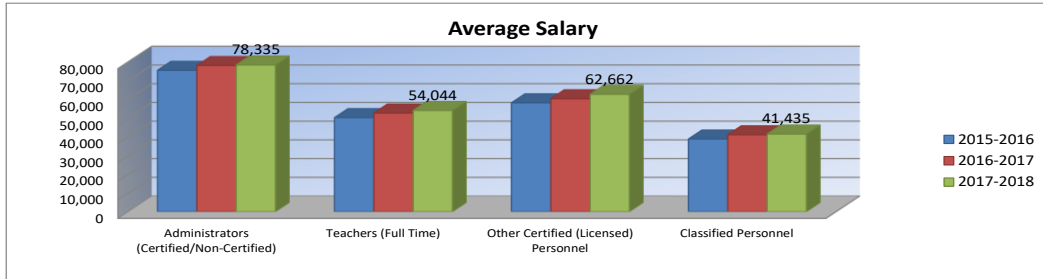
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$30,578,224	\$31,154,565	\$31,757,867
Bonded Indebtedness	3,425,000	3,425,000	3,385,000



USD# 342
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)	6.6	498,169	75,480	6.4	499,342	78,022	5.7	446,507	78,335
Teachers (Full Time)	37.0	1,858,201	50,222	37.0	1,947,797	52,643	36.0	1,945,600	54,044
Other Certified (Licensed) Personnel	3.5	203,503	58,144	3.5	211,032	60,295	3.4	213,050	62,662
Classified Personnel	17.7	686,927	38,809	16.9	693,846	41,056	17.6	729,253	41,435
Substitutes/Temporary Help	XXXXX	101,355	XXXXXXX	XXXXX	99,790	XXXXXXX	XXXXX	134,277	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