

# Budget at a Glance 2018-19



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](http://www.ksde.org)

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**Summary of Total Expenditures By Function (All Funds)**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,639,336	61%	3,759,599	57%	3%	4,216,532	53%	12%
Student Support Services	216,796	4%	227,093	3%	5%	263,526	3%	16%
Instructional Support Services	144,990	2%	130,596	2%	-10%	157,962	2%	21%
Administration & Support	623,304	10%	633,198	10%	2%	767,422	10%	21%
Operations & Maintenance	581,752	10%	753,833	11%	30%	956,743	12%	27%
Transportation	314,641	5%	310,111	5%	-1%	476,916	6%	54%
Food Services	231,791	4%	224,290	3%	-3%	292,795	4%	31%
Capital Improvements	108,817	2%	370,837	6%	241%	635,000	8%	71%
Debt Services	146,469	2%	224,069	3%	53%	250,019	3%	12%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	6,007,896	100%	6,633,626	100%	10%	8,016,915	100%	21%
Amount per Pupil	\$13,081		\$13,989		7%	\$16,702		19%
<b>Current Expenditures**</b>	5,692,471	100%	6,007,190	100%	6%	6,831,896	100%	14%
Amount per Pupil	\$12,394		\$12,668		2%	\$14,233		12%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	3,639,336	61%	3,759,599	57%	-4%	4,216,532	53%	-4%
Instruction*** (Current Expenditures)	3,639,336	64%	3,759,599	63%	-1%	4,216,532	62%	-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, 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

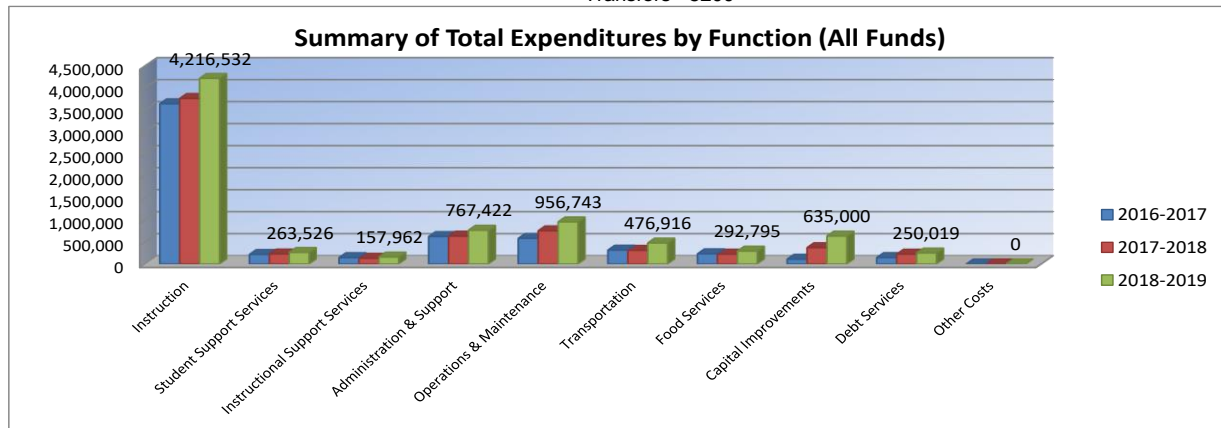
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

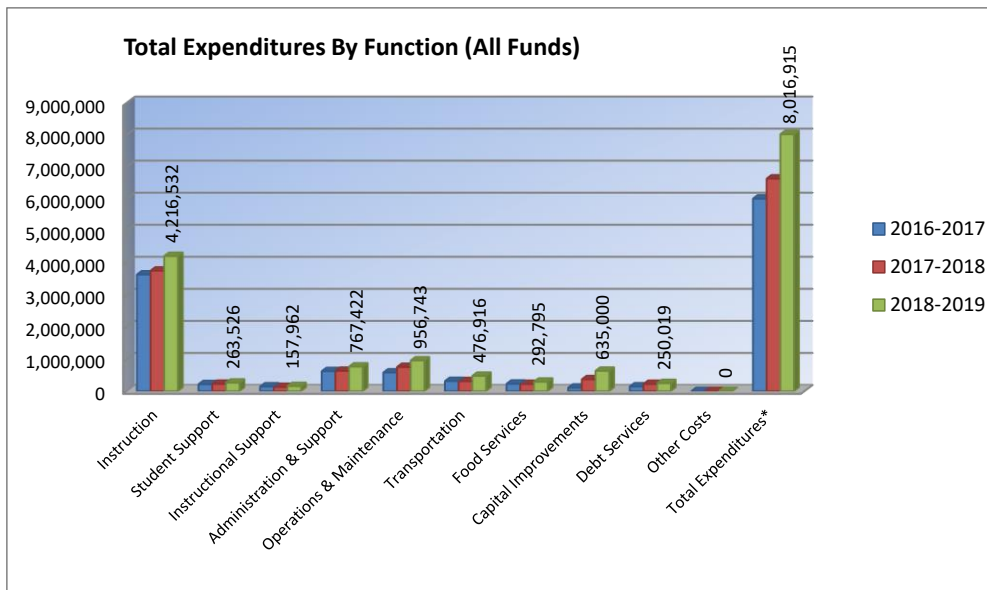
Debt Services - 5100

Transfers - 5200



**Total Expenditures By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	3,639,336	3,759,599	4,216,532
Student Support	216,796	227,093	263,526
Instructional Support	144,990	130,596	157,962
Administration & Support	623,304	633,198	767,422
Operations & Maintenance	581,752	753,833	956,743
Transportation	314,641	310,111	476,916
Food Services	231,791	224,290	292,795
Capital Improvements	108,817	370,837	635,000
Debt Services	146,469	224,069	250,019
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>6,007,896</b>	<b>6,633,626</b>	<b>8,016,915</b>

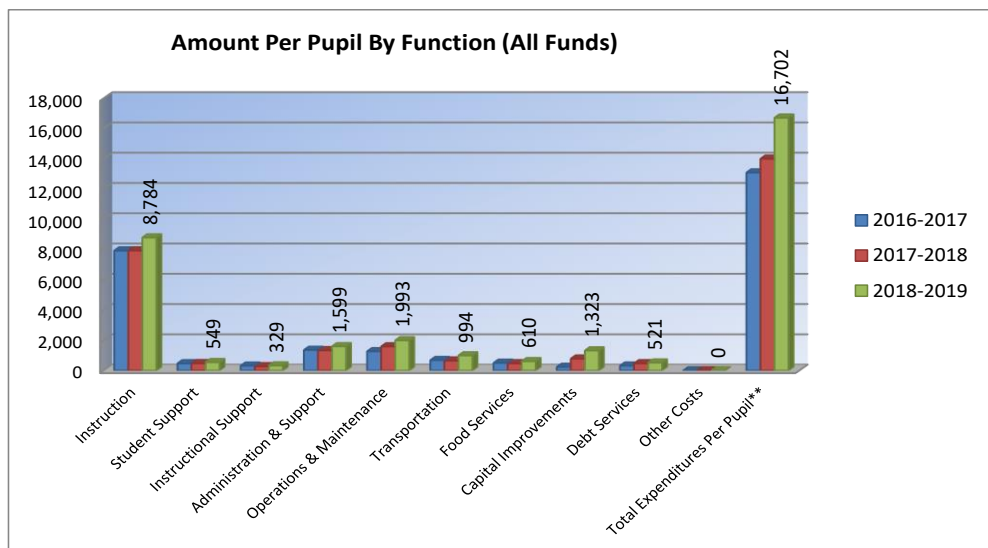


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,924	7,928	8,784
Student Support	472	479	549
Instructional Support	316	275	329
Administration & Support	1,357	1,335	1,599
Operations & Maintenance	1,267	1,590	1,993
Transportation	685	654	994
Food Services	505	473	610
Capital Improvements	237	782	1,323
Debt Services	319	473	521
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>13,081</b>	<b>13,989</b>	<b>16,702</b>
<b>Enrollment (FTE)*</b>	<b>459.3</b>	<b>474.2</b>	<b>480.0</b>

\*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.

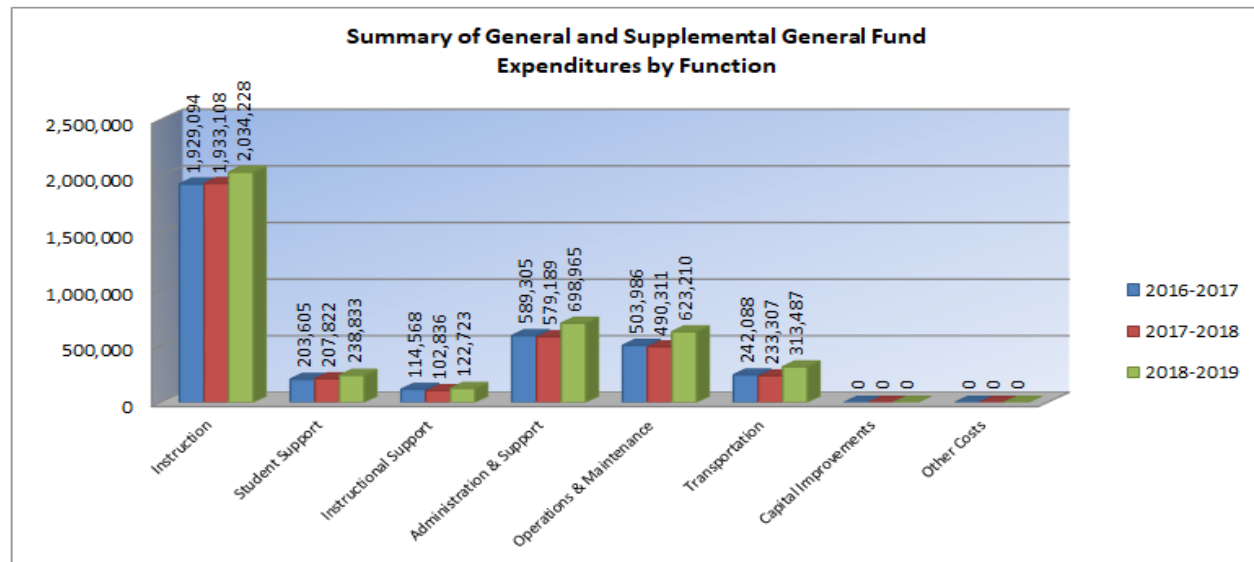


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

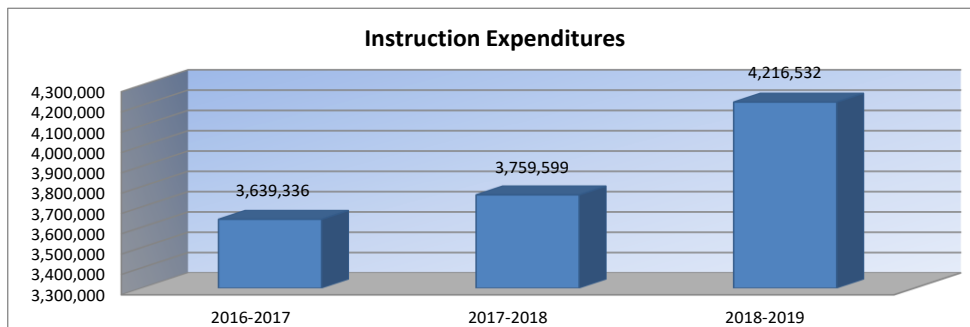
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,929,094	54%	1,933,108	55%	0%	2,034,228	50%	5%
Student Support	203,605	6%	207,822	6%	2%	238,833	6%	15%
Instructional Support	114,568	3%	102,836	3%	-10%	122,723	3%	19%
Administration & Support	589,305	16%	579,189	16%	-2%	698,965	17%	21%
Operations & Maintenance	503,986	14%	490,311	14%	-3%	623,210	15%	27%
Transportation	242,088	7%	233,307	7%	-4%	313,487	8%	34%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>3,582,646</b>	<b>100%</b>	<b>3,546,573</b>	<b>100%</b>	<b>-1%</b>	<b>4,031,446</b>	<b>100%</b>	<b>14%</b>
Amount per Pupil	\$7,800		\$7,479		-4%	\$8,399		12%

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)

	2016-2017 Actual		2017-2018 Actual	% inc/ dec		2018-2019 Budget	% inc/ dec
General	1,709,004		1,679,688	-2%		1,800,535	7%
Federal Funds	80,693		108,757	35%		144,324	33%
Supplemental General	220,090		253,420	15%		233,693	-8%
At Risk (4yr Old)	41,954		36,130	-14%		87,897	143%
At Risk (K-12)	226,483		229,218	1%		308,038	34%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	13,028		3,454	-73%		13,550	292%
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	969,566		1,013,653	5%		1,119,863	10%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	136,849		151,520	11%		159,846	5%
Gifts/Grants	10,687		3,437	-68%		62,666	1723%
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	140,120		211,539	51%		286,120	35%
Contingency Reserve	0		0	0%			
Text Book & Student Material	63,638		38,658	-39%			
Activity Fund	27,224		30,125	11%			
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%
<b>SUBTOTAL</b>	3,639,336		3,759,599	3%		4,216,532	12%
Enrollment (FTE)*	459.3		474.2	3%		480.0	1%
Amount per Pupil	7,924		7,928	0%		8,784	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
<b>TOTAL</b>	3,639,336		3,759,599	3%		4,216,532	12%



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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local	Other	
General	4,336,598	0	4,336,598	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,380,987	115,821	594,136			0	671,030	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	99,180	40,919		0	0	78,646	0	20,385
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	313,493	40,000		0	0	313,493	0	40,000
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	935,000	933,297	56,262	0	0	0	168,110	222,669
Driver Training	14,350	12,661	3,250	0	0	0	3,000	4,561
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	281,438	60,012	1,816	108,814	0	38,151	91,337	18,692
Professional Development	5,000	27,100	625	0	0	0	0	22,725
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,231,514	305,372	0	0	0	1,044,849	0	118,707
Career and Postsecondary Education	166,000	13,747	0	0	0	166,000	0	13,747
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		40,000						XXXXXXXXXX
Gifts and Grants	62,666	12,666	0				50,000	0
Textbook & Student Materials Revolving		182,491						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	461,888	0	461,888			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		405,177						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	250,019	215,023	85,006	0	0		190,654	240,664
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	164,921	0	XXXXXXXXXX	164,921	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	9,703,054	2,404,286	5,539,581	273,735	0	1,641,139	1,174,131	702,150
Less Transfers	1,641,139							
TOTAL Budget Expenditures	<u>\$8,061,915</u>							

### Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	4,894,254	4,925,755	5,539,581
Federal Revenues	220,855	250,371	273,735
Local Revenues*	1,242,077	1,250,869	1,174,131
Total Revenues	6,357,186	6,426,995	6,987,447
Revenues Per Pupil	13,841	13,553	14,557

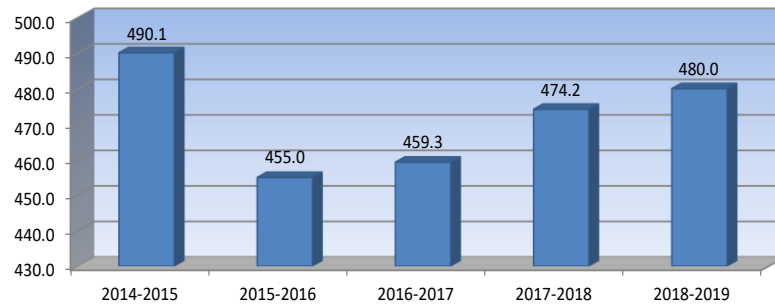
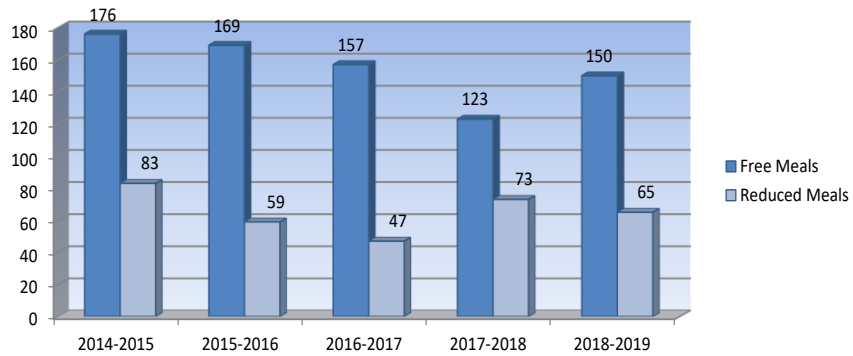
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

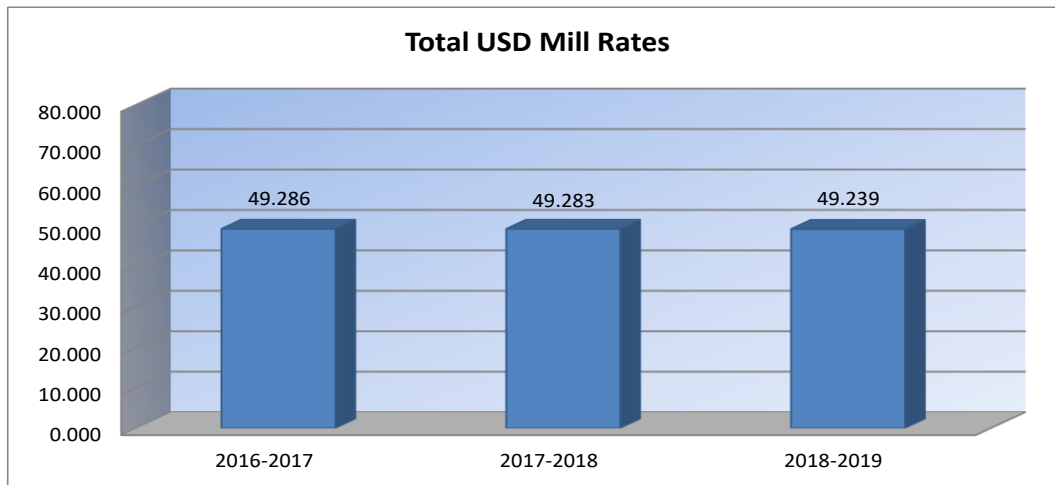
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	490.1	455.0	-7%	459.3	1%	474.2	3%	480.0	1%
Number of Students - Free Meals	176	169	-4%	157	-7%	123	-22%	150	22%
Number of Students - Reduced Meals	83	59	-29%	47	-20%	73	55%	65	-11%

**FTE Enrollment (excl Virtual) for Computing State Foundation Aid****Low Income Students**

\*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.

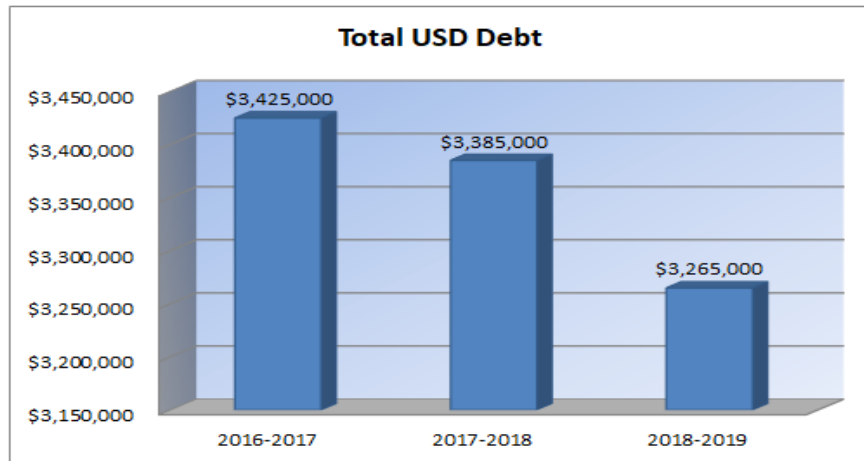
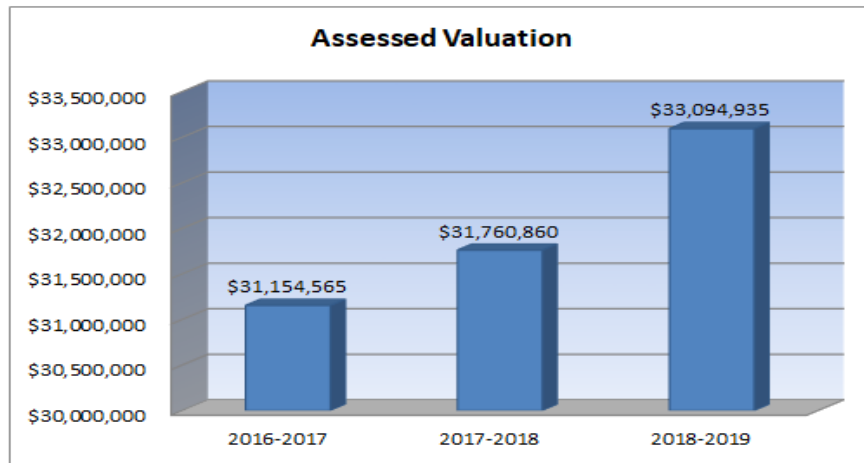
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	21.006	21.004	18.962
Adult Education	0.000	0.000	0.000
Capital Outlay	3.000	3.000	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	5.280	5.279	5.277
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
<b>TOTAL USD</b>	<b>49.286</b>	<b>49.283</b>	<b>49.239</b>
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
<b>TOTAL OTHER</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>



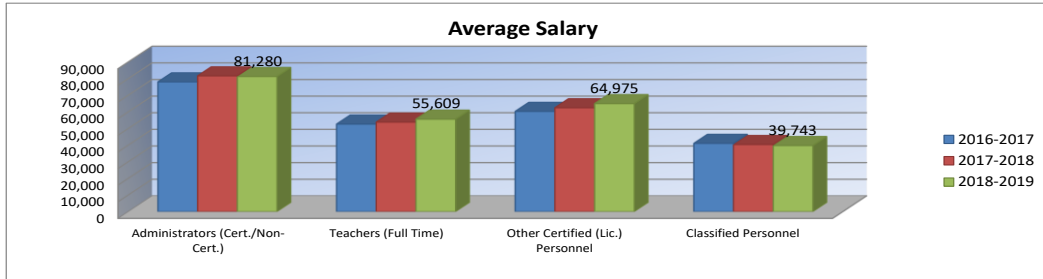
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$31,154,565	\$31,760,860	\$33,094,935
Bonded Indebtedness	3,425,000	3,385,000	3,265,000



USD# 342  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.4	499,342	78,022	5.6	457,240	81,650	6.7	544,577	81,280
Teachers (Full Time)	37.0	1,947,797	52,643	36.0	1,938,132	53,837	36.8	2,046,417	55,609
Other Certified (Licensed) Personnel	3.5	211,032	60,295	3.5	218,683	62,481	3.4	220,916	64,975
Classified Personnel	16.9	693,846	41,056	17.6	710,158	40,350	18.0	715,378	39,743
Substitutes/Temporary Help	XXXXX	99,790	XXXXXXX	XXXXX	92,997	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