

# Budget at a Glance 2019-20



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)

# 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 2018-19.....	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)**

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,759,599	57%	3,999,201	59%	6%	4,410,155	53%	10%
Student Support Services	227,093	3%	239,621	4%	6%	277,945	3%	16%
Instructional Support Services	133,881	2%	167,245	2%	25%	165,740	2%	-1%
Administration & Support	629,913	9%	761,049	11%	21%	799,117	10%	5%
Operations & Maintenance	753,840	11%	676,983	10%	-10%	962,075	12%	42%
Transportation	310,104	5%	330,266	5%	7%	476,038	6%	44%
Food Services	224,290	3%	235,368	3%	5%	292,762	4%	24%
Capital Improvements	370,837	6%	149,188	2%	-60%	635,000	8%	326%
Debt Services	224,069	3%	250,019	4%	12%	245,519	3%	-2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>6,633,626</b>	<b>100%</b>	<b>6,808,940</b>	<b>100%</b>	<b>3%</b>	<b>8,264,351</b>	<b>100%</b>	<b>21%</b>
Amount per Pupil	\$13,989		\$14,301		2%	\$17,253		21%
<b>Current Expenditures**</b>	<b>6,007,190</b>	<b>100%</b>	<b>6,309,997</b>	<b>100%</b>	<b>5%</b>	<b>7,083,832</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$12,668		\$13,254		5%	\$14,789		12%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	3,759,599	57%	3,999,201	59%	2%	4,410,155	53%	-6%
Instruction*** (Current Expenditures)	3,759,599	63%	3,999,201	63%	0%	4,410,155	62%	-1%

\* 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

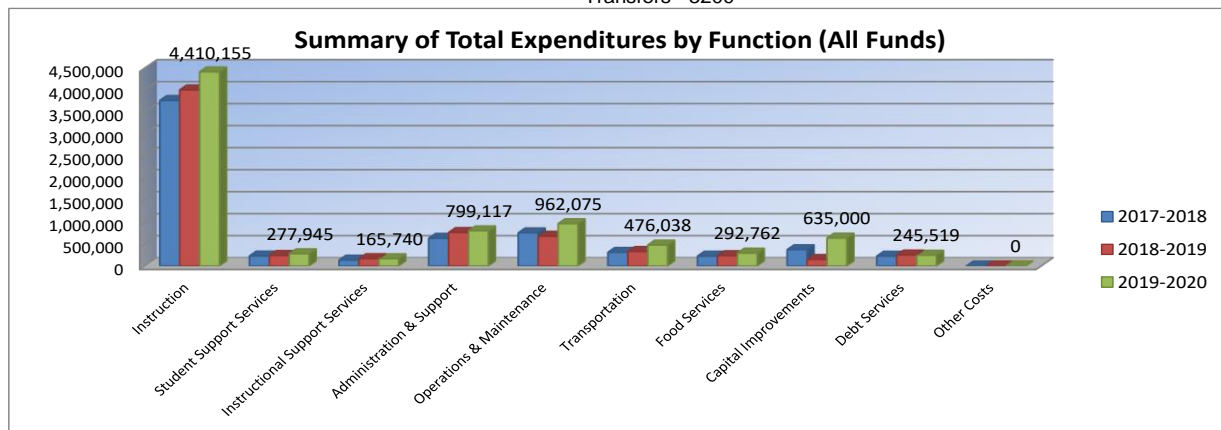
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

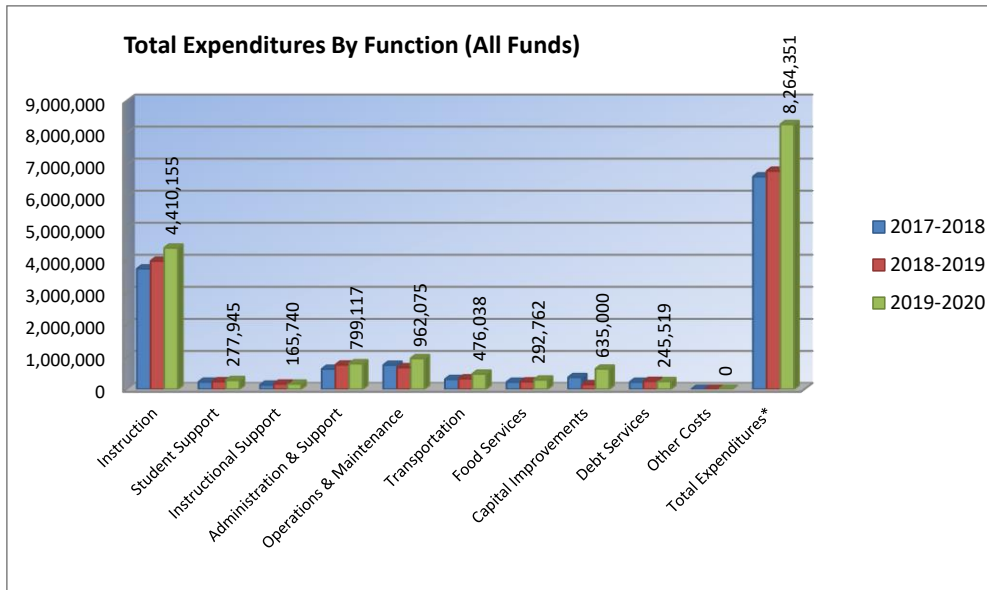
Debt Services - 5100

Transfers - 5200



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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	3,759,599	3,999,201	4,410,155
Student Support	227,093	239,621	277,945
Instructional Support	133,881	167,245	165,740
Administration & Support	629,913	761,049	799,117
Operations & Maintenance	753,840	676,983	962,075
Transportation	310,104	330,266	476,038
Food Services	224,290	235,368	292,762
Capital Improvements	370,837	149,188	635,000
Debt Services	224,069	250,019	245,519
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>6,633,626</b>	<b>6,808,940</b>	<b>8,264,351</b>

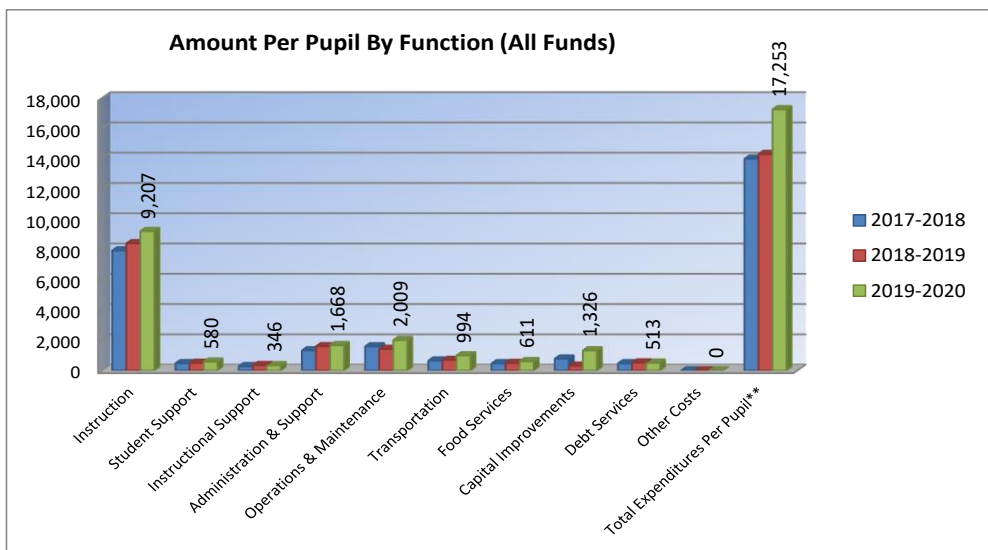


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,928	8,400	9,207
Student Support	479	503	580
Instructional Support	282	351	346
Administration & Support	1,328	1,599	1,668
Operations & Maintenance	1,590	1,422	2,009
Transportation	654	694	994
Food Services	473	494	611
Capital Improvements	782	313	1,326
Debt Services	473	525	513
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>13,989</b>	<b>14,301</b>	<b>17,253</b>
Enrollment (FTE)*	474.2	476.1	479.0

\*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.

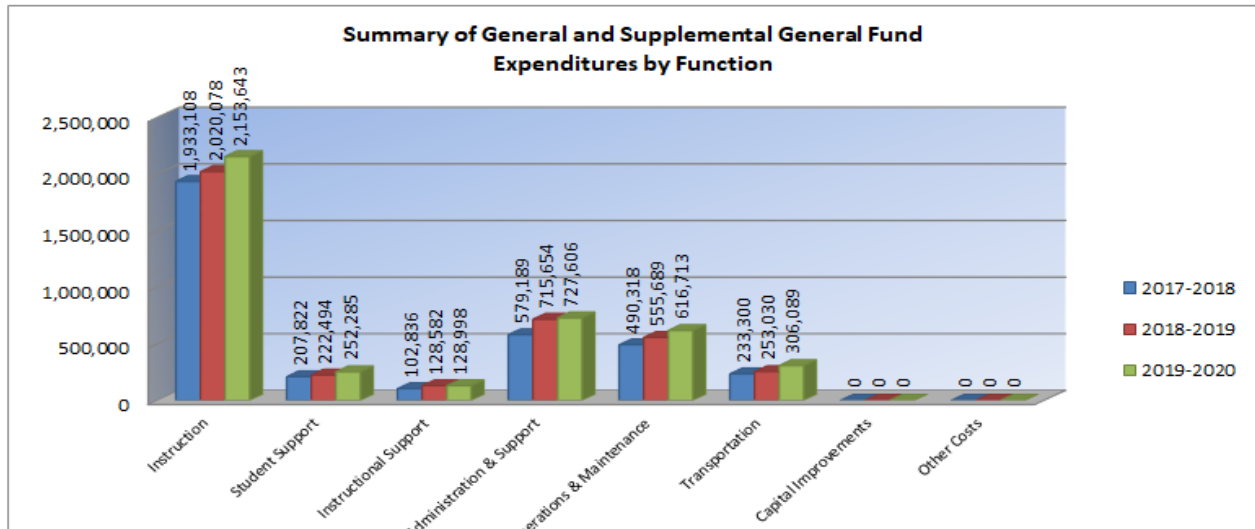


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

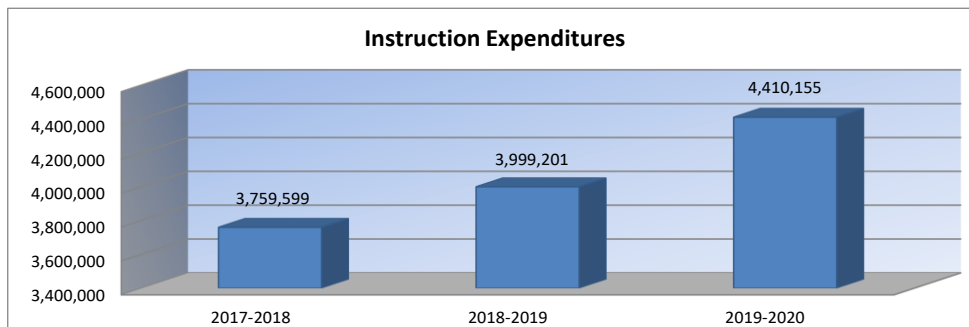
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/dec	2019-2020 Budget	% of Tot	% inc/dec
Instruction	1,933,108	55%	2,020,078	52%	4%	2,153,643	51%	7%
Student Support	207,822	6%	222,494	6%	7%	252,285	6%	13%
Instructional Support	102,836	3%	128,582	3%	25%	128,998	3%	0%
Administration & Support	579,189	16%	715,654	18%	24%	727,606	17%	2%
Operations & Maintenance	490,318	14%	555,689	14%	13%	616,713	15%	11%
Transportation	233,300	7%	253,030	6%	8%	306,089	7%	21%
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>3,546,573</b>	<b>100%</b>	<b>3,895,527</b>	<b>100%</b>	<b>10%</b>	<b>4,185,334</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$7,479		\$8,182		9%	\$8,738		7%

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)**

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	1,679,688	1,714,203	2%	1,907,425	11%
Federal Funds	108,757	137,456	26%	150,776	10%
Supplemental General	253,420	305,875	21%	246,218	-20%
Preschool-Aged At-Risk	36,130	36,404	1%	90,923	150%
At Risk (K-12)	229,218	298,574	30%	329,828	10%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Education	3,454	5,177	50%	13,550	162%
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	1,013,653	1,037,035	2%	1,126,457	9%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	151,520	159,078	5%	170,503	7%
Gifts/Grants	3,437	3,253	-5%	67,398	1972%
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	211,539	174,163	-18%	307,077	76%
Contingency Reserve	0	0	0%		
Text Book & Student Material	38,658	96,935	151%		
Activity Fund	30,125	31,048	3%		
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>	<b>3,759,599</b>	<b>3,999,201</b>	<b>6%</b>	<b>4,410,155</b>	<b>10%</b>
Enrollment (FTE)*	474.2	476.1	0%	479.0	1%
Amount per Pupil	7,928	8,400	6%	9,207	10%
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>	<b>3,759,599</b>	<b>3,999,201</b>	<b>6%</b>	<b>4,410,155</b>	<b>10%</b>



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 2019-20**

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	4,549,118	0	4,549,118	0	0	0	0	XXXXXXXXXX
Supplemental General	1,394,565	113,802	644,707			0	636,056	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	102,370	40,919		0	0	85,878	0	24,427
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	335,283	40,000		0	0	325,283	10,000	40,000
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	935,000	933,853	65,977	0	0	0	181,881	246,711
Driver Training	14,350	13,274	3,900	0	0	0	0	2,824
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	281,578	60,012	1,778	108,865	0	46,765	82,161	18,003
Professional Development	10,000	22,834	1,250	0	0	0	0	14,084
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,243,733	305,372	0	0	0	1,089,423	0	151,062
Career and Postsecondary Education	176,803	13,747	0	0	0	166,000	0	2,944
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		44,150						XXXXXXXXXX
Gifts and Grants	77,398	17,398	10,000				50,000	0
Textbook & Student Materials Revolving		114,717						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	490,346	0	490,346			0		XXXXXXXXXX
Contingency Reserve		405,177						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	245,519	250,606	90,842	0	0		181,060	276,989
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	166,637	0	XXXXXXXXXX	166,637	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>10,022,700</b>	<b>2,375,861</b>	<b>5,857,918</b>	<b>275,502</b>	<b>0</b>	<b>1,713,349</b>	<b>1,141,158</b>	<b>777,044</b>
Less Transfers	1,713,349							
<b>TOTAL Budget Expenditures</b>	<b>\$8,309,351</b>							

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

	2017-2018	2018-2019	2019-2020
State Revenues	4,925,755	5,217,060	5,857,918
Federal Revenues	250,371	277,726	275,502
Local Revenues*	1,250,869	1,314,090	1,141,158
<b>Total Revenues</b>	<b>6,426,995</b>	<b>6,808,876</b>	<b>7,274,578</b>
Revenues Per Pupil	13.553	14.301	15.187

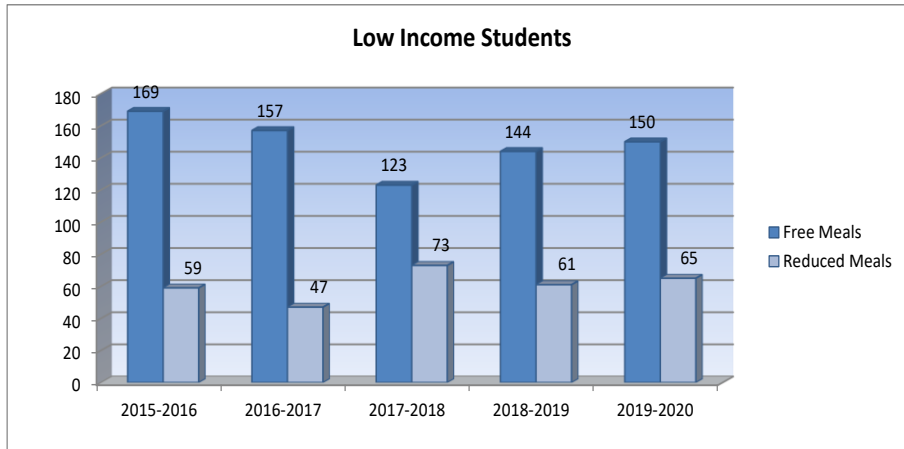
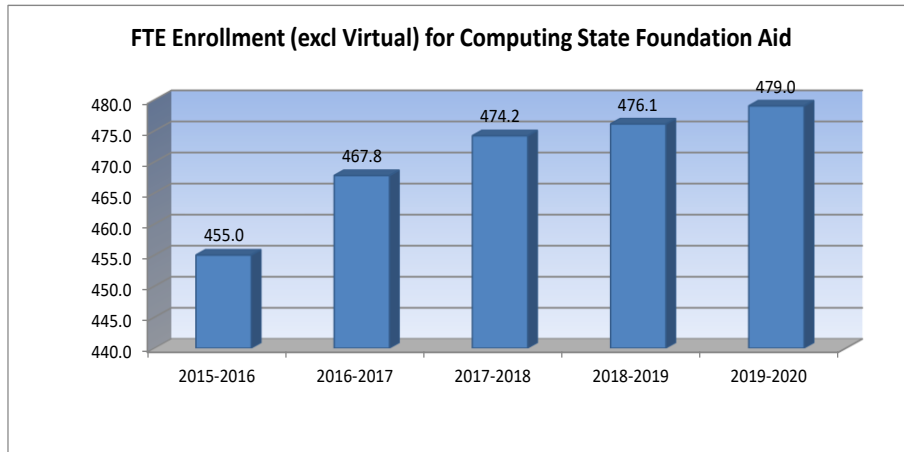
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

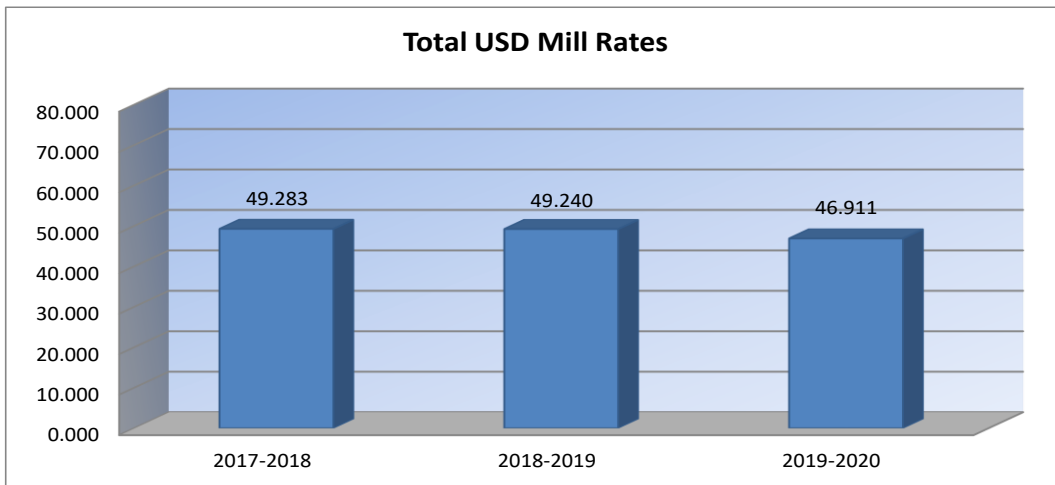
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	455.0	467.8	3%	474.2	1%	476.1	0%	479.0	1%
Number of Students - Free Meals	169	157	-7%	123	-22%	144	17%	150	4%
Number of Students - Reduced Meals	59	47	-20%	73	55%	61	-16%	65	7%



\*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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

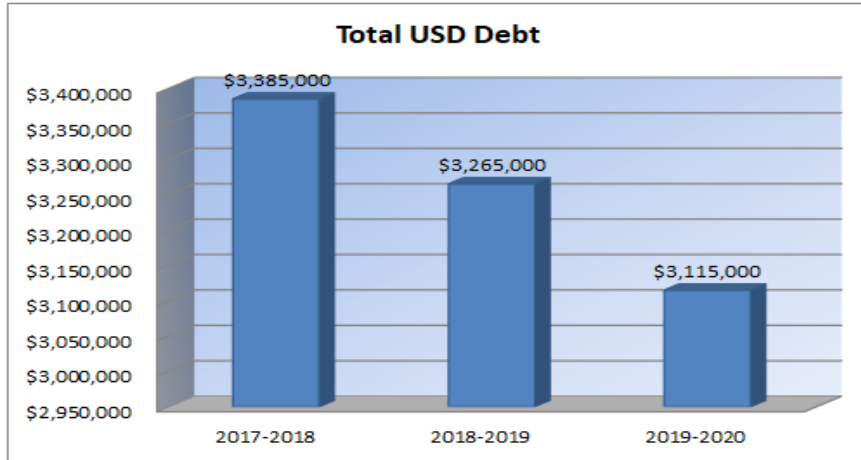
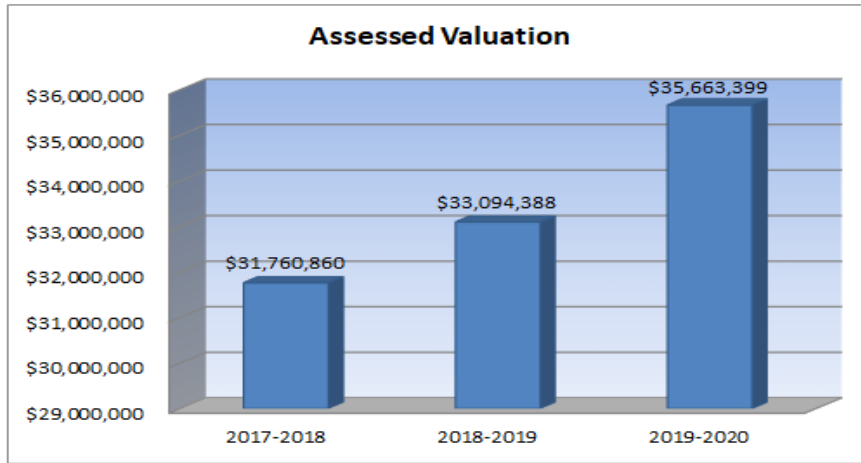
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
General	20.000	20.000	20.000
Supplemental General	21.004	18.963	17.176
Adult Education	0.000	0.000	0.000
Capital Outlay	3.000	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	5.279	5.277	4.735
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>49.283</b>	<b>49.240</b>	<b>46.911</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>



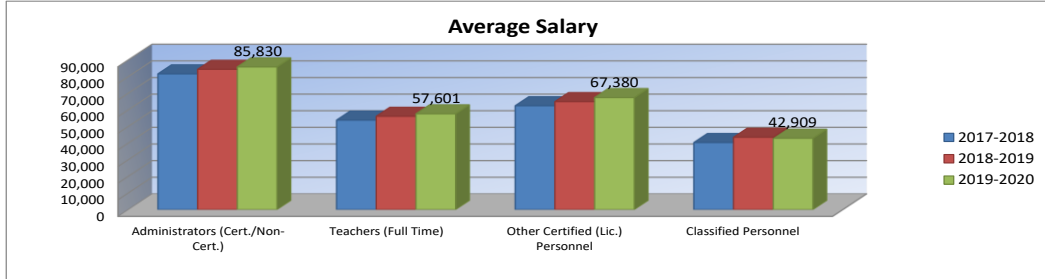
**Other Information**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$31,760,860	\$33,094,388	\$35,663,399
Bonded Indebtedness	3,385,000	3,265,000	3,115,000



USD# 342  
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.6	457,240	81,650	6.6	556,897	84,378	6.7	575,059	85,830
Teachers (Full Time)	36.0	1,938,132	53,837	36.0	2,020,697	56,130	38.0	2,188,828	57,601
Other Certified (Licensed) Personnel	3.5	218,683	62,481	4.3	279,294	64,952	3.5	235,829	67,380
Classified Personnel	17.6	710,158	40,350	16.2	704,777	43,505	17.2	738,040	42,909
Substitutes/Temporary Help	XXXXX	92,997	XXXXXXXXXX	XXXXX	111,143	XXXXXXXXXX	XXXXX	116,867	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