

Budget at a Glance 2020-21



USD 342 - McLouth

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	3,999,202	59%	4,117,218	59%	3%	4,561,212	52%	11%
Student Support Services	239,621	4%	254,834	4%	6%	353,598	4%	39%
Instructional Support Services	167,245	2%	155,448	2%	-7%	173,869	2%	12%
Administration & Support	761,049	11%	758,454	11%	0%	821,730	9%	8%
Operations & Maintenance	676,983	10%	692,192	10%	2%	1,087,367	12%	57%
Transportation	330,266	5%	321,682	5%	-3%	485,131	6%	51%
Food Services	235,368	3%	233,040	3%	-1%	366,516	4%	57%
Capital Improvements	149,188	2%	185,038	3%	24%	635,000	7%	243%
Debt Services	250,019	4%	245,519	4%	-2%	245,944	3%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	6,808,941	100%	6,963,425	100%	2%	8,730,367	100%	25%
Amount per Pupil	\$14,301		\$15,072		5%	\$18,226		21%
Current Expenditures**	6,309,998	100%	6,426,919	100%	2%	7,549,423	100%	17%
Amount per Pupil	\$13,254		\$13,911		5%	\$15,761		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,999,202	59%	4,117,218	59%	0%	4,561,212	52%	-7%
Instruction*** (Current Expenditures)	3,999,202	63%	4,117,218	64%	1%	4,561,212	60%	-4%

* 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

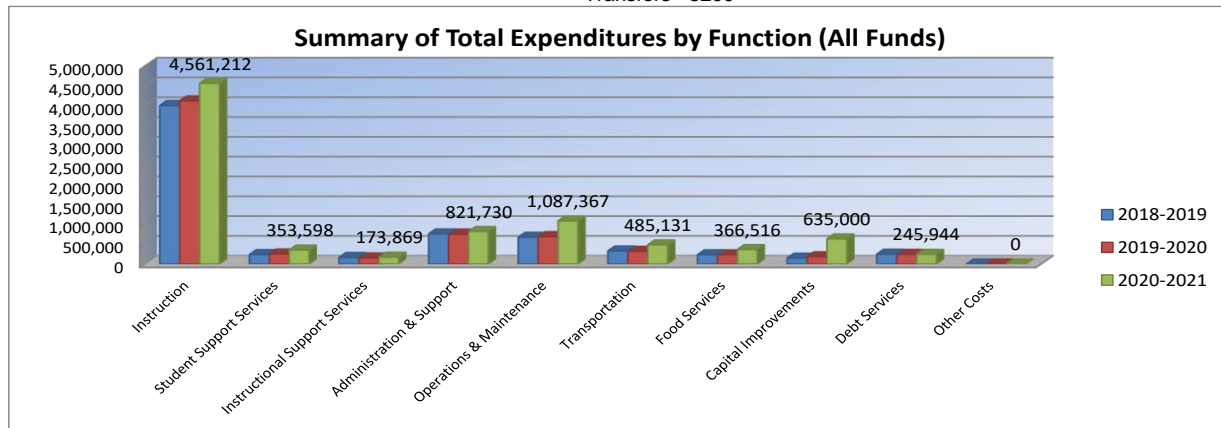
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

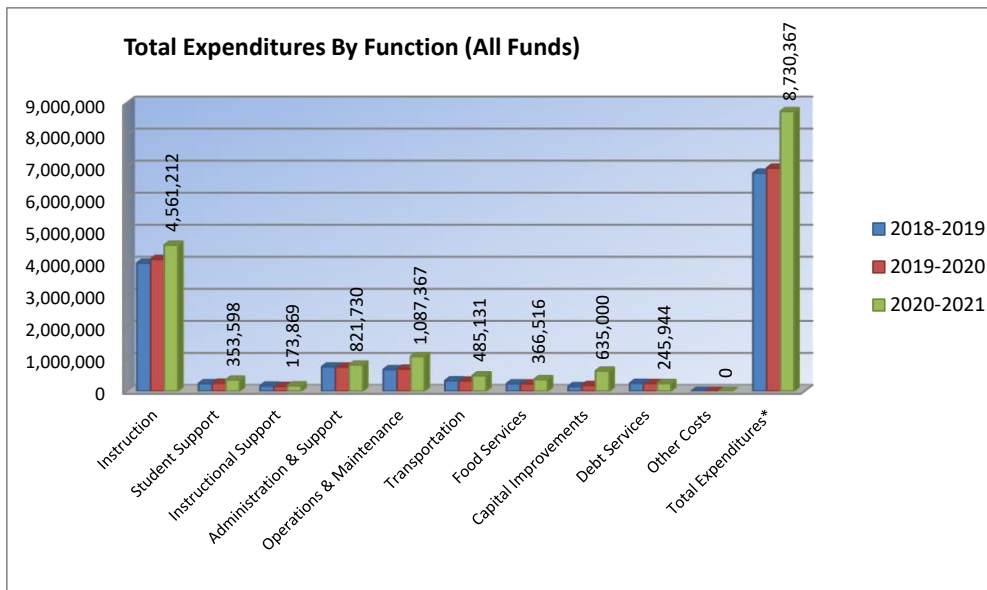
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	3,999,202	4,117,218	4,561,212
Student Support	239,621	254,834	353,598
Instructional Support	167,245	155,448	173,869
Administration & Support	761,049	758,454	821,730
Operations & Maintenance	676,983	692,192	1,087,367
Transportation	330,266	321,682	485,131
Food Services	235,368	233,040	366,516
Capital Improvements	149,188	185,038	635,000
Debt Services	250,019	245,519	245,944
Other Costs	0	0	0
Total Expenditures*	6,808,941	6,963,425	8,730,367

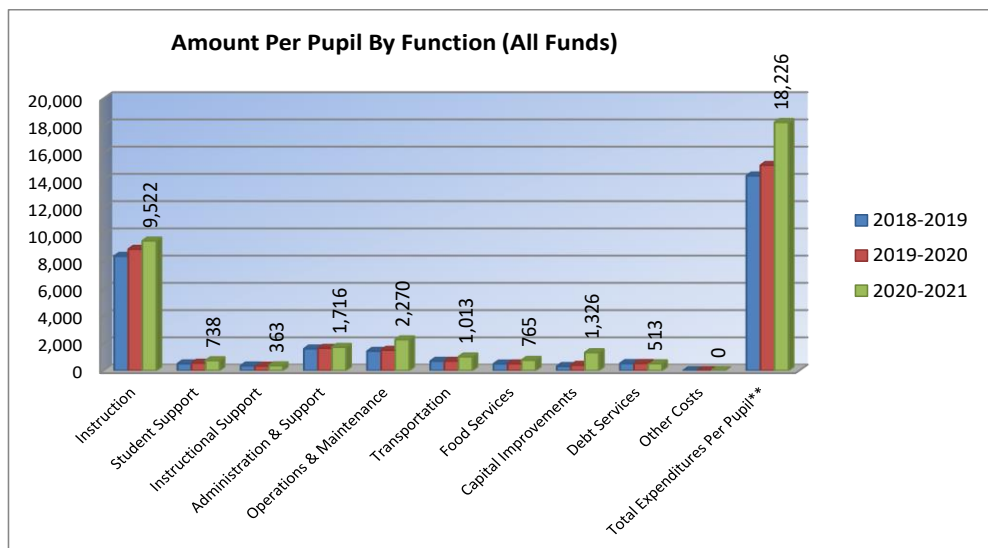


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	8,400	8,912	9,522
Student Support	503	552	738
Instructional Support	351	336	363
Administration & Support	1,599	1,642	1,716
Operations & Maintenance	1,422	1,498	2,270
Transportation	694	696	1,013
Food Services	494	504	765
Capital Improvements	313	401	1,326
Debt Services	525	531	513
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,301	15,072	18,226
Enrollment (FTE)*	476.1	462.0	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.

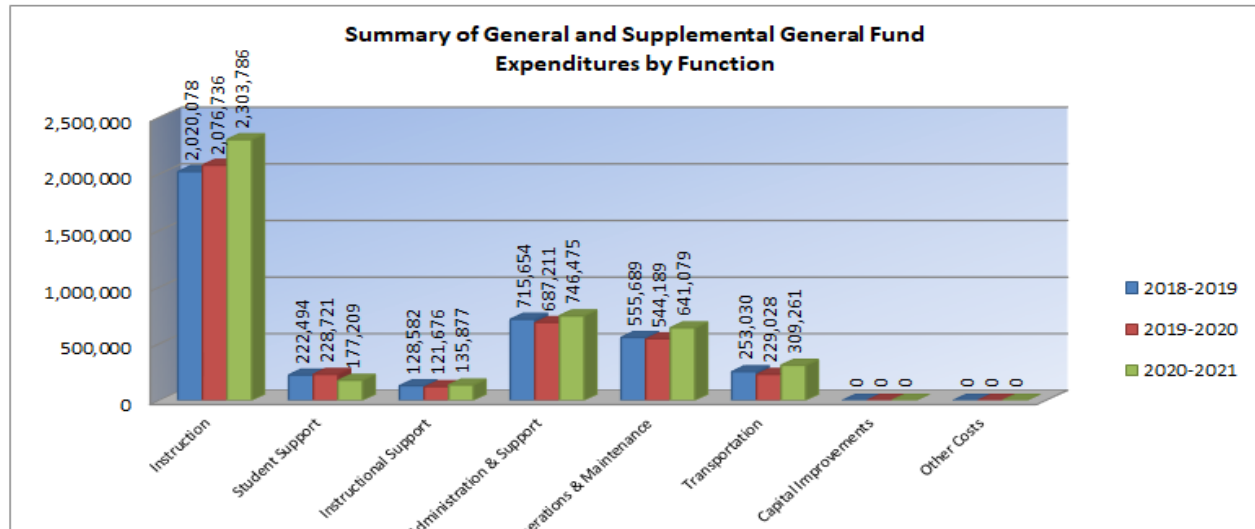


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

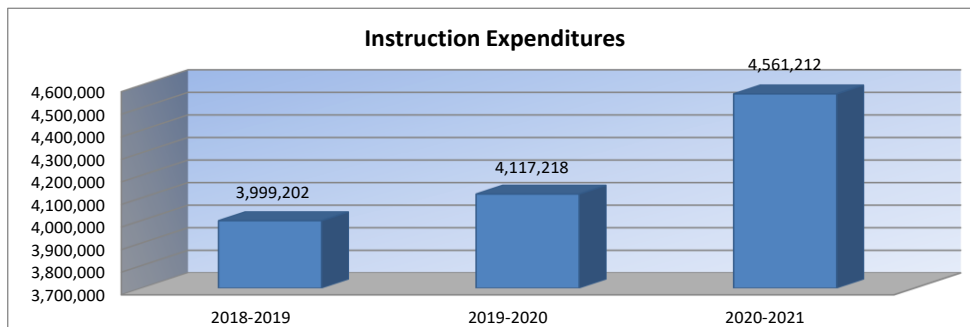
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	2,020,078	52%	2,076,736	53%	3%	2,303,786	53%	11%
Student Support	222,494	6%	228,721	6%	3%	177,209	4%	-23%
Instructional Support	128,582	3%	121,676	3%	-5%	135,877	3%	12%
Administration & Support	715,654	18%	687,211	18%	-4%	746,475	17%	9%
Operations & Maintenance	555,689	14%	544,189	14%	-2%	641,079	15%	18%
Transportation	253,030	6%	229,028	6%	-9%	309,261	7%	35%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,895,527	100%	3,887,561	100%	0%	4,313,687	100%	11%
Amount per Pupil	\$8,182		\$8,415		3%	\$9,006		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)

	2018-2019 Actual		2019-2020 Actual	% inc/ dec		2020-2021 Budget	% inc/ dec
General	1,714,203		1,897,936	11%		2,056,926	8%
Federal Funds	137,456		142,076	3%		218,768	54%
Supplemental General	305,875		178,800	-42%		246,860	38%
Preschool-Aged At-Risk	36,404		77,403	113%		89,855	16%
At Risk (K-12)	298,574		296,314	-1%		274,204	-7%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	5,177		1,462	-72%		13,550	827%
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	1,037,035		1,066,490	3%		1,124,367	5%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	159,078		147,099	-8%		160,812	9%
Gifts/Grants	3,254		3,648	12%		70,822	1841%
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	174,163		278,407	60%		305,048	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	96,935		6,848	-93%			
Activity Fund	31,048		20,735	-33%			
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	3,999,202		4,117,218	3%		4,561,212	11%
Enrollment (FTE)*	476.1		462.0	-3%		479.0	4%
Amount per Pupil	8,400		8,912	6%		9,522	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,999,202		4,117,218	3%		4,561,212	11%



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local	Other	
General	4,627,026	0	4,627,026	0	0	0	0	XXXXXXXXXX
Supplemental General	1,397,692	94,214	660,486			0	652,992	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	101,737	40,919		0	0	77,000	0	16,182
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	351,601	40,000		0	0	328,908	0	17,307
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	935,000	1,012,387	57,107	0	0	0	194,223	328,717
Driver Training	15,050	16,937	4,125	0	0	0	0	6,012
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	339,756	60,012	1,778	112,378	0	35,219	132,110	1,741
Professional Development	10,000	22,834	1,500	0	0	0	0	14,334
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0			0	0	0	0
Special Education	1,246,723	327,857	0	14,268	0	1,074,904	0	170,306
Career and Postsecondary Education	167,112	13,747	0	0	0	155,000	0	1,635
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		44,150						XXXXXXXXXX
Gifts and Grants	70,822	20,822	0	0			50,000	0
Textbook & Student Materials Revolving		135,989						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	489,203	0	489,203			0		XXXXXXXXXX
Contingency Reserve		405,177						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	245,944	288,537	76,243	0	0		187,223	306,059
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	443,732	0	XXXXXXXXXX	443,732	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,441,398	2,523,582	5,907,468	570,378	0	1,671,031	1,216,548	862,293
Less Transfers	1,671,031							
TOTAL Budget Expenditures	<u>\$8,770,367</u>							

Sources of Revenue - - State, Federal, Local

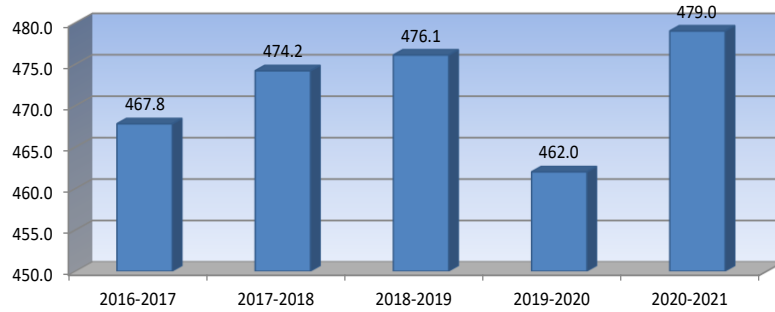
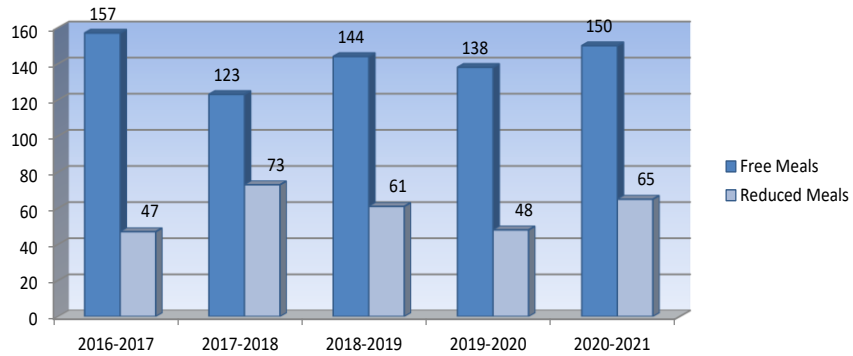
	2018-2019	2019-2020	2020-2021
State Revenues	5,217,060	5,615,399	5,907,468
Federal Revenues	277,726	279,418	570,378
Local Revenues*	1,313,917	1,248,669	1,216,548
Total Revenues	6,808,703	7,143,486	7,694,394
Revenues Per Pupil	14,301	15,462	16,063

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

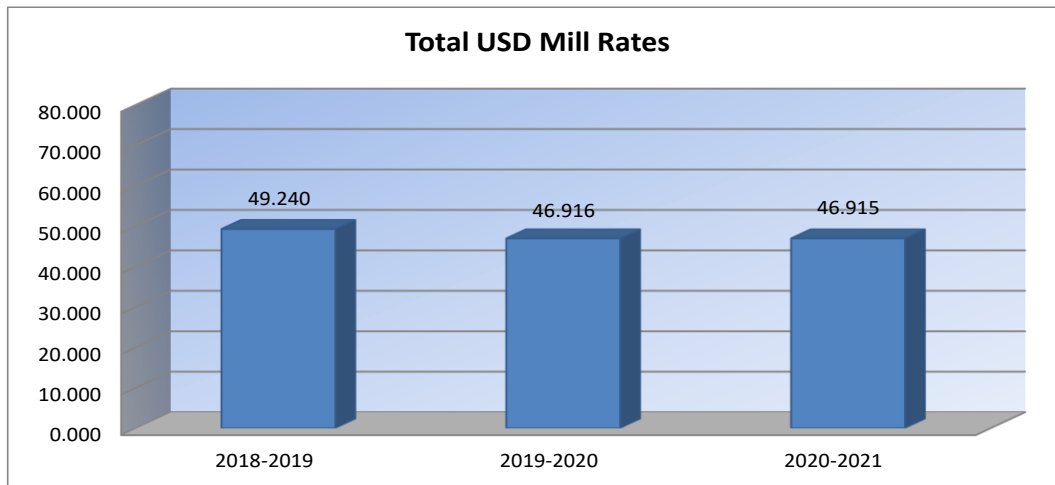
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	467.8	474.2	1%	476.1	0%	462.0	-3%	479.0	4%
Number of Students - Free Meals	157	123	-22%	144	17%	138	-4%	150	9%
Number of Students - Reduced Meals	47	73	55%	61	-16%	48	-21%	65	35%

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

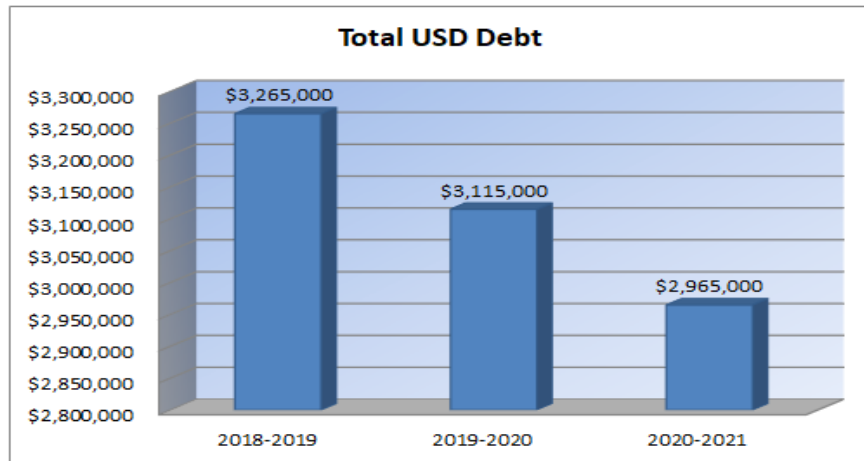
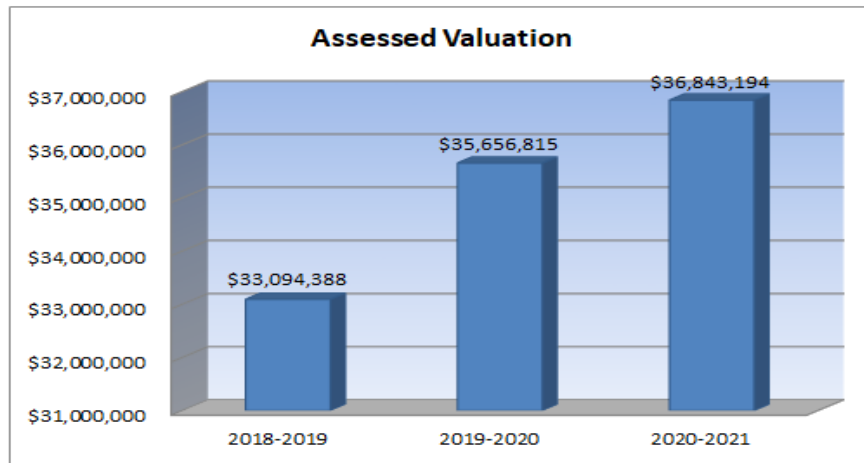
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	18.963	17.179	17.183
Adult Education	0.000	0.000	0.000
Capital Outlay	5.000	5.001	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	5.277	4.736	4.732
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	49.240	46.916	46.915
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



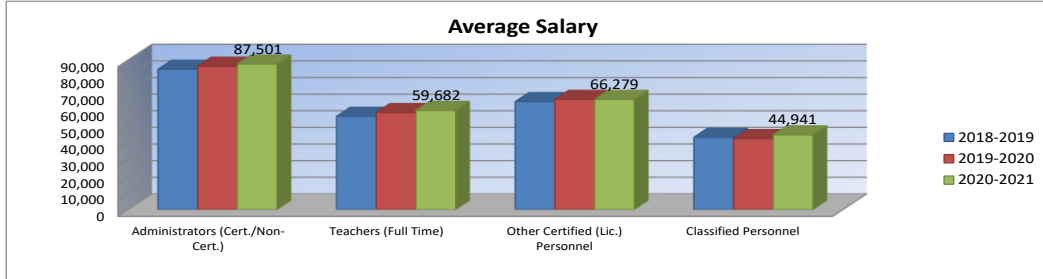
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$33,094,388	\$35,656,815	\$36,843,194
Bonded Indebtedness	3,265,000	3,115,000	2,965,000



USD# 342
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.6	556,897	84,378	6.7	577,575	86,205	6.7	586,257	87,501
Teachers (Full Time)	36.0	2,020,697	56,130	37.0	2,158,506	58,338	38.0	2,267,912	59,682
Other Certified (Licensed) Personnel	4.3	279,294	64,952	4.5	298,164	66,259	3.5	231,975	66,279
Classified Personnel	16.2	704,777	43,505	16.9	722,016	42,723	17.5	786,466	44,941
Substitutes/Temporary Help	XXXXX	111,143	XXXXXXX	XXXXX	90,127	XXXXXXX	XXXXX	116,000	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