

Budget at a Glance



2021-2022

USD 342 - McLouth

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Summary of Total Expenditures by Function (All Funds)

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$4,117,218	59%	\$4,173,059	56%	1%	\$4,849,622	55%	16%
Student Support Services	\$254,834	4%	\$295,342	4%	16%	\$307,123	3%	4%
Instructional Support Services	\$155,448	2%	\$161,878	2%	4%	\$176,741	2%	9%
Administration & Support	\$758,454	11%	\$781,648	10%	3%	\$824,887	9%	6%
Operations & Maintenance	\$692,192	10%	\$811,578	11%	17%	\$1,008,936	11%	24%
Transportation	\$321,682	5%	\$321,913	4%	0%	\$525,001	6%	63%
Food Services	\$233,040	3%	\$277,196	4%	19%	\$329,758	4%	19%
Capital Improvements	\$185,038	3%	\$404,315	5%	119%	\$635,000	7%	57%
Debt Services	\$245,519	4%	\$245,944	3%	0%	\$241,294	3%	-2%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	6,963,425	100%	\$7,472,873	100%	7%	\$8,898,362	100%	19%
Amount per Pupil	\$15,072		\$16,625		10%	\$19,386		17%
Current Expenditures²	\$6,426,919	100%	\$6,765,656	100%	5%	\$7,722,068	100%	14%
Amount per Pupil	\$13,911		\$15,052		8%	\$16,824		12%

Percent of Expenditures for Instruction³

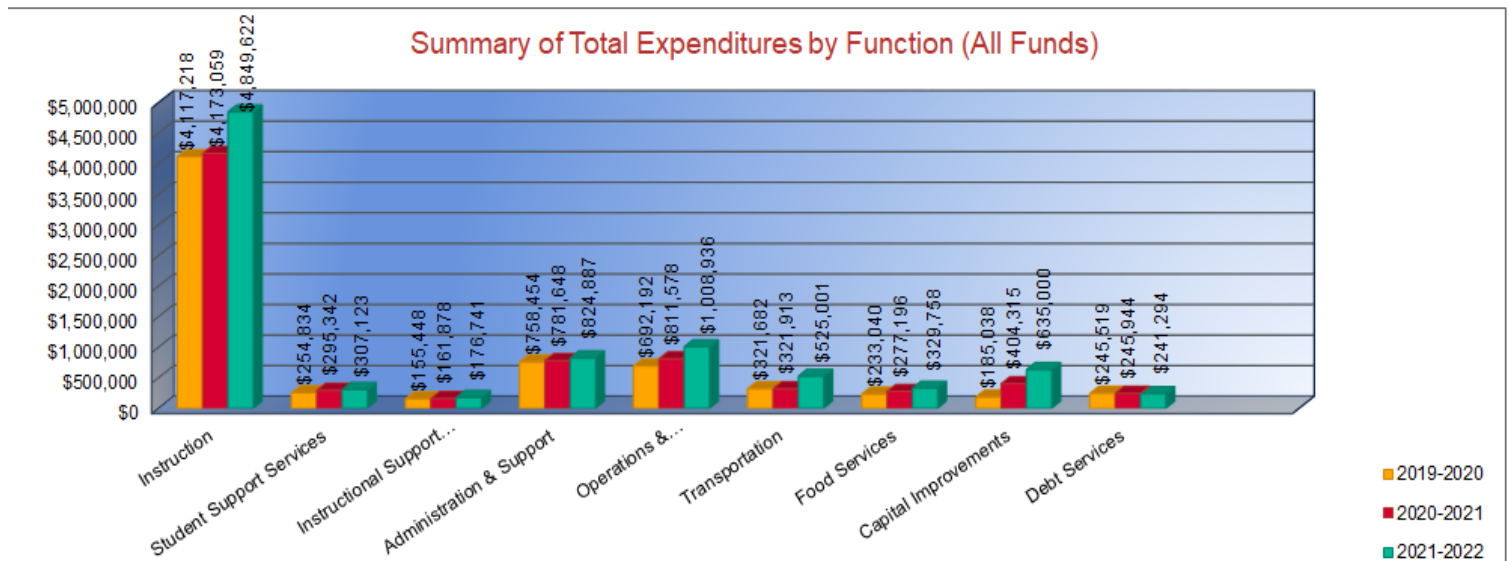
Total Expenditures	\$4,117,218	59%	\$4,173,059	56%	-3%	\$4,849,622	55%	-1%
Current Expenditures	\$4,117,218	64%	\$4,173,059	62%	-2%	\$4,849,622	63%	1%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

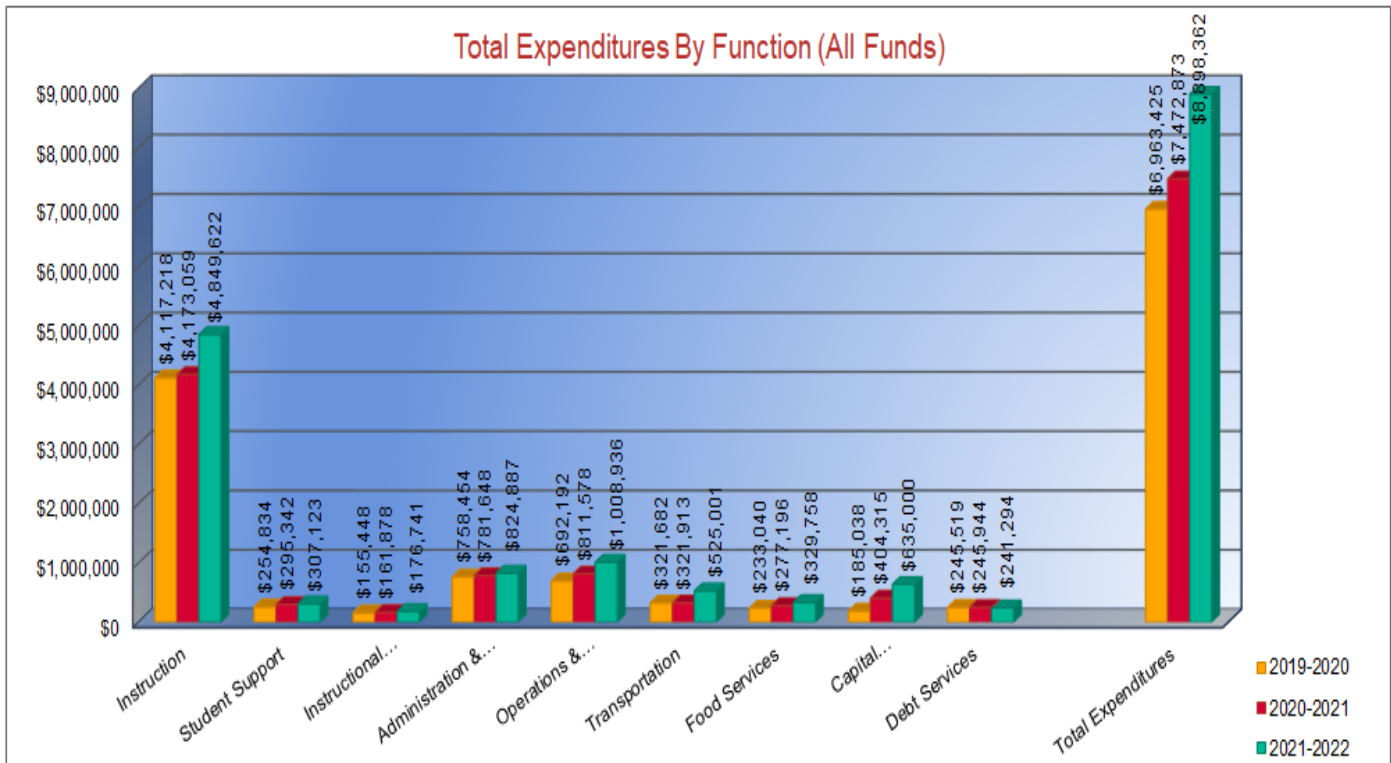
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$4,117,218	\$4,173,059	\$4,849,622
Student Support	\$254,834	\$295,342	\$307,123
Instructional Support	\$155,448	\$161,878	\$176,741
Administration & Support	\$758,454	\$781,648	\$824,887
Operations & Maintenance	\$692,192	\$811,578	\$1,008,936
Transportation	\$321,682	\$321,913	\$525,001
Food Services	\$233,040	\$277,196	\$329,758
Capital Improvements	\$185,038	\$404,315	\$635,000
Debt Services	\$245,519	\$245,944	\$241,294
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$6,963,425	\$7,472,873	\$8,898,362

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

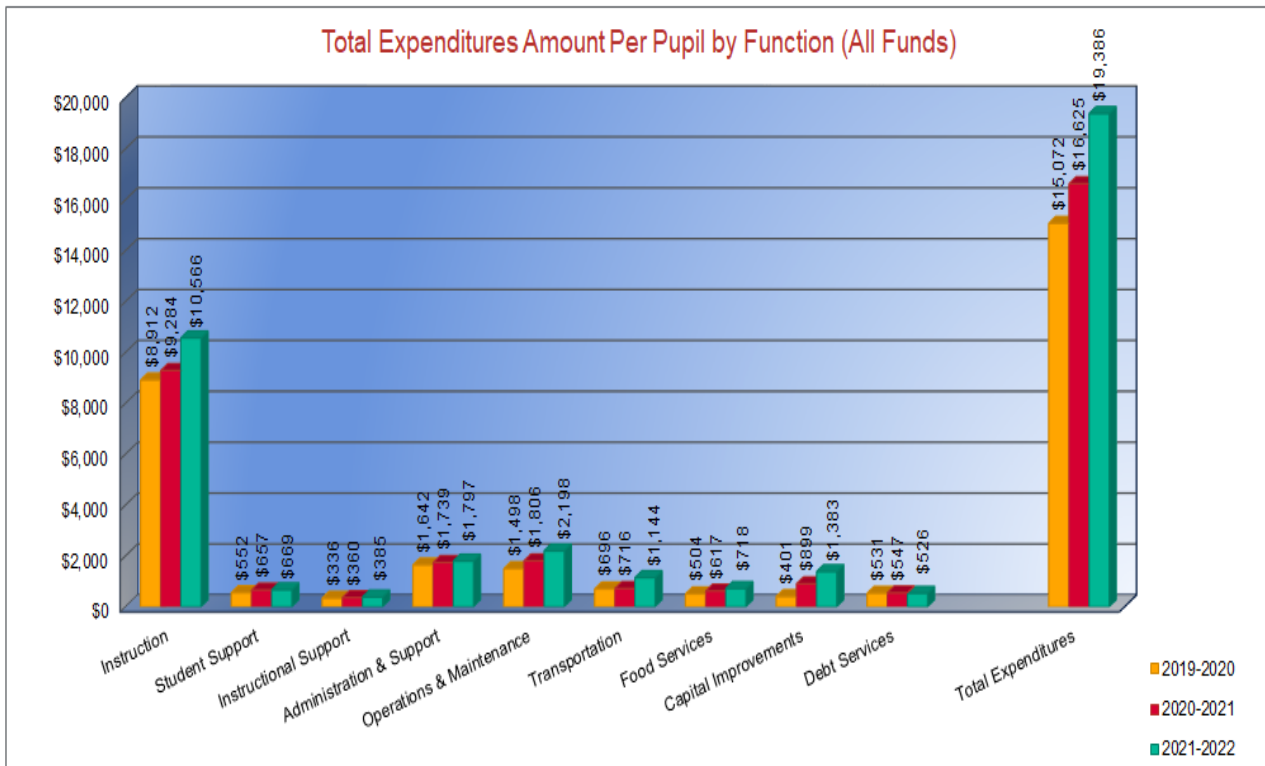


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$8,912	\$9,284	\$10,566
Student Support	\$552	\$657	\$669
Instructional Support	\$336	\$360	\$385
Administration & Support	\$1,642	\$1,739	\$1,797
Operations & Maintenance	\$1,498	\$1,806	\$2,198
Transportation	\$696	\$716	\$1,144
Food Services	\$504	\$617	\$718
Capital Improvements	\$401	\$899	\$1,383
Debt Services	\$531	\$547	\$526
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$15,072	\$16,625	\$19,386
Enrollment (FTE) ²	462.0	449.5	459.0

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

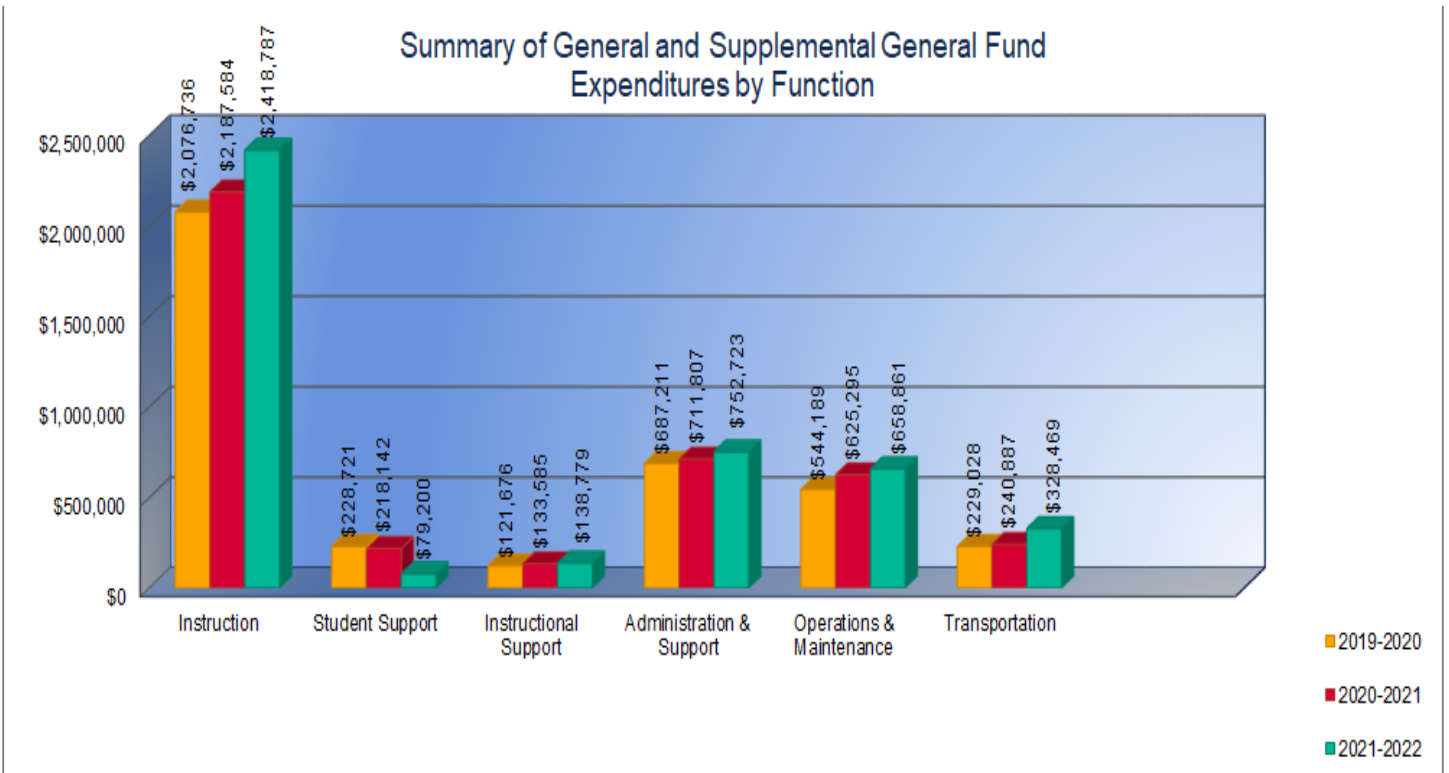
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Summary of General and Supplemental General Fund Expenditures by Function*

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$2,076,736	53%	\$2,187,584	53%	5%	\$2,418,787	55%	11%
Student Support	\$228,721	6%	\$218,142	5%	-5%	\$79,200	2%	-64%
Instructional Support	\$121,676	3%	\$133,585	3%	10%	\$138,779	3%	4%
Administration & Support	\$687,211	18%	\$711,807	17%	4%	\$752,723	17%	6%
Operations & Maintenance	\$544,189	14%	\$625,295	15%	15%	\$658,861	15%	5%
Transportation	\$229,028	6%	\$240,887	6%	5%	\$328,469	8%	36%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$3,887,561	100%	\$4,117,300	100%	6%	\$4,376,819	100%	6%
Amount per Pupil	\$8,415		\$9,160		9%	\$9,536		4%

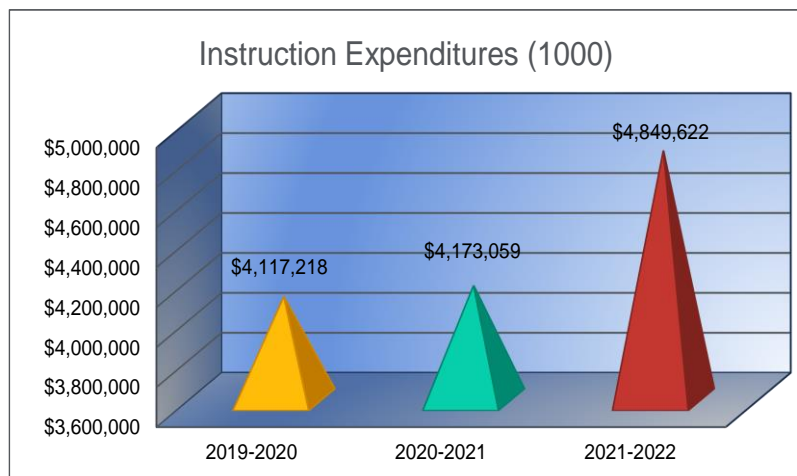
*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$1,897,936	\$1,948,881	3%	\$2,159,085	11%
Federal Funds	\$142,076	\$153,098	8%	\$322,562	111%
Supplemental General	\$178,800	\$238,703	34%	\$259,702	9%
Preschool-Aged At-Risk	\$77,403	\$60,778	-21%	\$92,478	52%
At Risk (K-12)	\$296,314	\$307,498	4%	\$343,711	12%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Education	\$1,462	\$7,876	439%	\$12,420	58%
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	\$1,066,490	\$1,017,761	-5%	\$1,078,752	6%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$147,099	\$128,486	-13%	\$180,679	41%
Gifts & Grants ¹	\$3,648	\$5,523	51%	\$70,723	1181%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$278,407	\$256,902	-8%	\$329,510	28%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$6,848	\$27,359	300%	\$0	0%
Activity Fund	\$20,735	\$20,194	-3%	\$0	0%
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	\$4,117,218	\$4,173,059	1%	\$4,849,622	16%
Enrollment (FTE) ³	462.0	449.5	-3%	459.0	2%
Amount per Pupil ²	\$8,912	\$9,284	4%	\$10,566	14%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$4,117,218	\$4,173,059	1%	\$4,849,622	16%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Sources of Revenue and Proposed Budget for 2021-2022

Fund	2021-2022 Amount Budgeted	July 1, 2021 Cash Balance	Estimated Sources of Revenue - 2021-2022					Estimated July 1, 2022 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$4,607,174	\$0	\$4,607,174	\$0			\$0	\$0
Supplemental General	\$1,428,177	\$118,187	\$638,252			\$0	\$671,738	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$103,271	\$40,919		\$0	\$0	\$86,580	\$0	\$24,228
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$0	\$10,000		\$0	\$0	\$493,986	\$0	\$10,000
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0				\$0	\$0	\$0
Capital Outlay	\$935,000	\$868,765	\$61,400	\$0	\$0	\$0	\$210,284	\$205,449
Driver Training	\$13,920	\$13,306	\$3,000	\$0	\$0	\$0	\$0	\$2,386
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$316,891	\$60,017	\$0	\$231,344	\$0	\$10,000	\$25,796	\$10,266
Professional Development	\$10,000	\$22,626	\$0	\$0	\$0	\$0	\$0	\$12,626
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,201,108	\$344,483	\$0	\$18,630	\$0	\$856,625	\$15,000	\$33,630
Career and Postsecondary Education	\$205,461	\$13,747	\$0	\$0	\$0	\$211,341	\$0	\$19,627
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$21,847						
Gifts and Grants	\$70,723	\$20,847	\$0	\$0			\$50,000	\$124
Textbook & Student Materials Revolving		\$135,989						
School Retirement	\$0	\$0				\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0
KPERS Special Retirement Contribution	\$515,357	\$0	\$515,357					
Contingency Reserve		\$405,177						
Activity Funds		\$0						
Bond and Interest #1	\$241,294	\$320,913	\$72,388	\$0	\$0		\$195,482	\$347,489
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	\$414,532	\$0		\$414,532				\$0
Cost of Living	\$0	\$0				\$0	\$0	\$0
SUBTOTAL	\$10,062,908	\$2,396,823	\$5,897,571	\$664,506	\$0	\$1,658,532	\$1,168,300	\$665,825
Less Transfers	\$1,658,532							
TOTAL Budget Expenditures	\$8,404,376							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	5,615,399	5,548,362	5,897,571
Federal Revenues	279,418	570,010	664,506
Local Revenues ¹	1,248,669	1,246,338	1,168,300
Total Revenues	7,143,486	7,364,710	7,730,377
Revenues Per Pupil	15,462	16,384	16,842

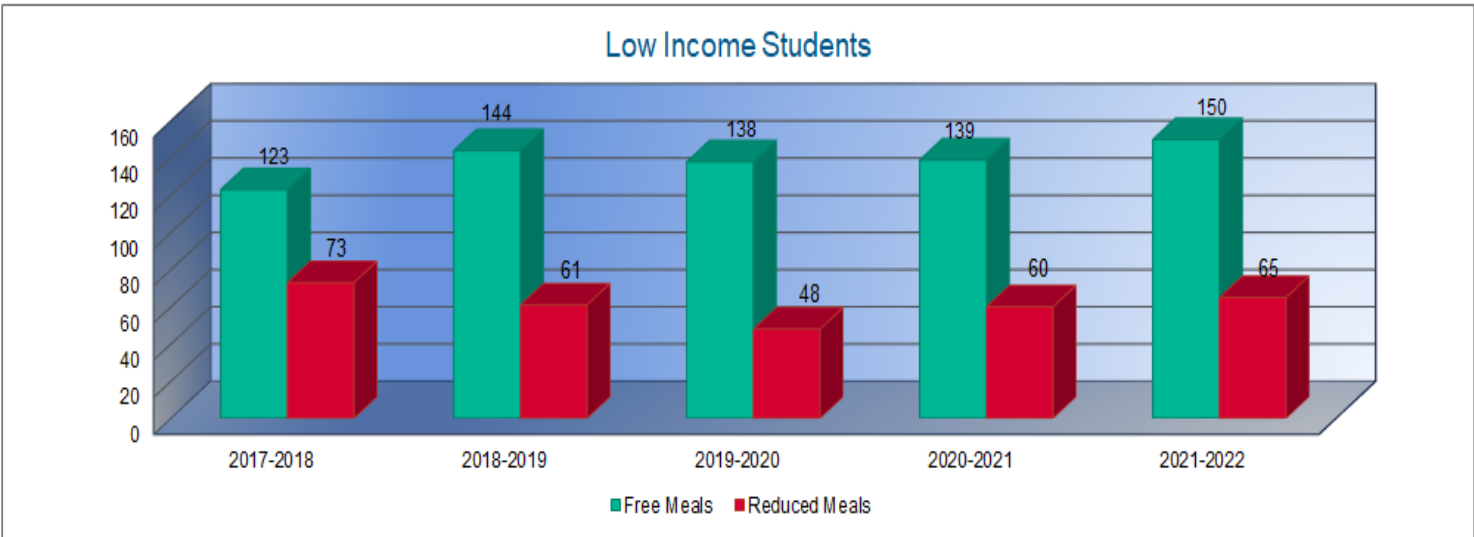
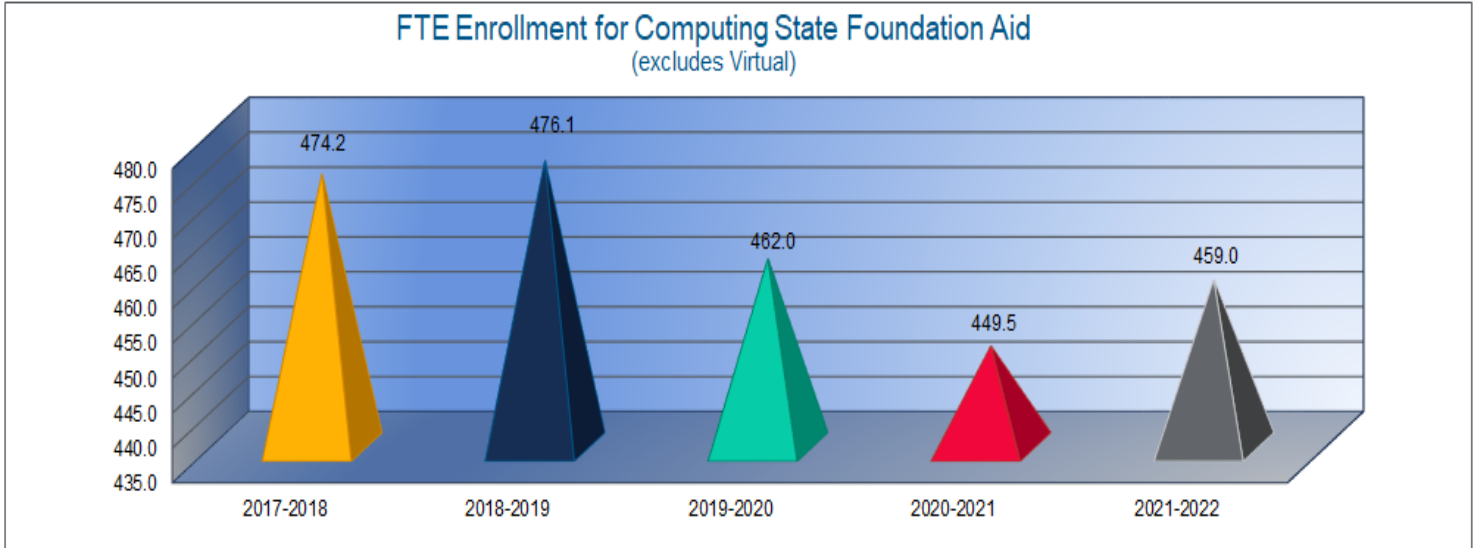
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 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 Foundation (General State) Aid.

Enrollment Information

	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	474.2	476.1	0%	462.0	-3%	449.5	-3%	459.0	2%
Free Meal Student Headcount	123	144	17%	138	-4%	139	1%	150	8%
Reduced Meal Student Headcount	73	61	-16%	48	-21%	60	25%	65	8%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

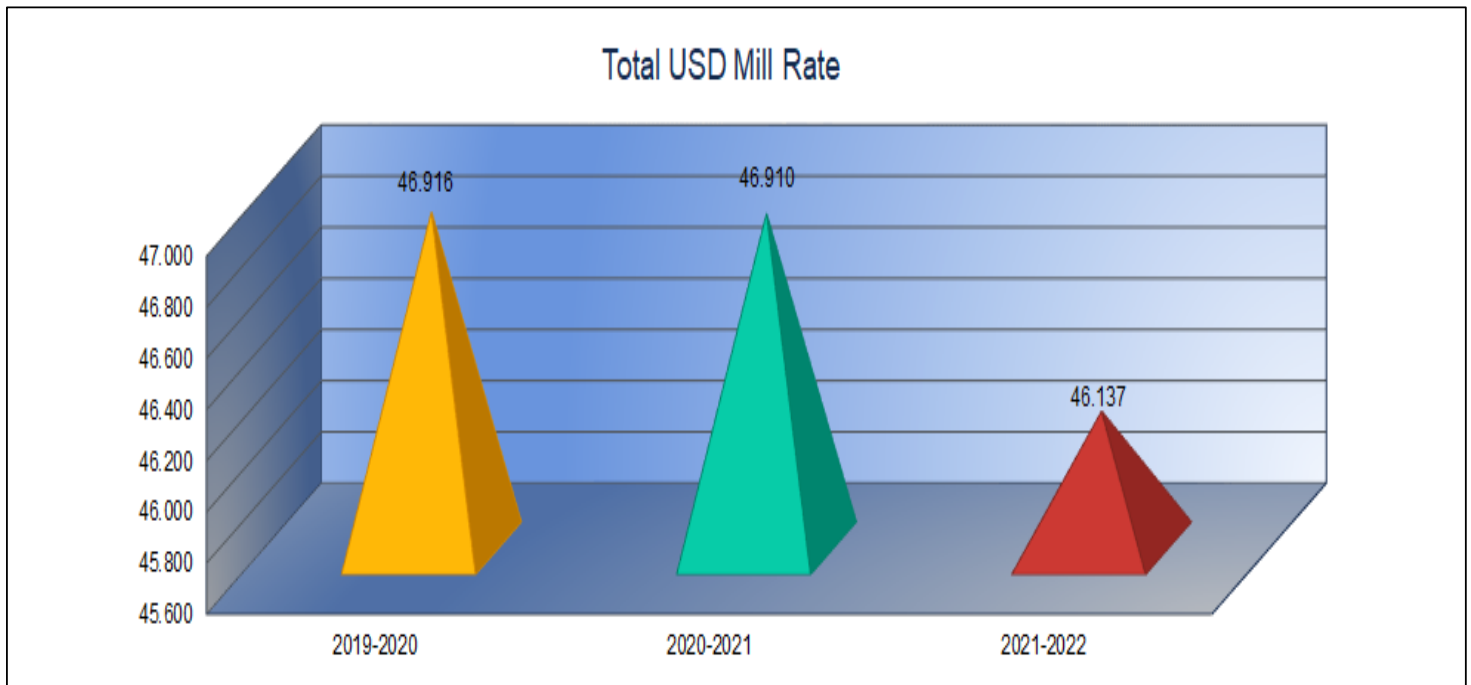


Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	17.179
Adult Education	0.000
Capital Outlay	5.001
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	4.736
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	46.916
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	2.000

	2020-2021 Actual
General	20.000
Supplemental General	17.180
Adult Education	0.000
Capital Outlay	4.999
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	4.731
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	46.910
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.999
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.999

	2021-2022 Budget
General	20.000
Supplemental General	16.510
Adult Education	0.000
Capital Outlay	5.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	4.627
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	46.137
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	2.000



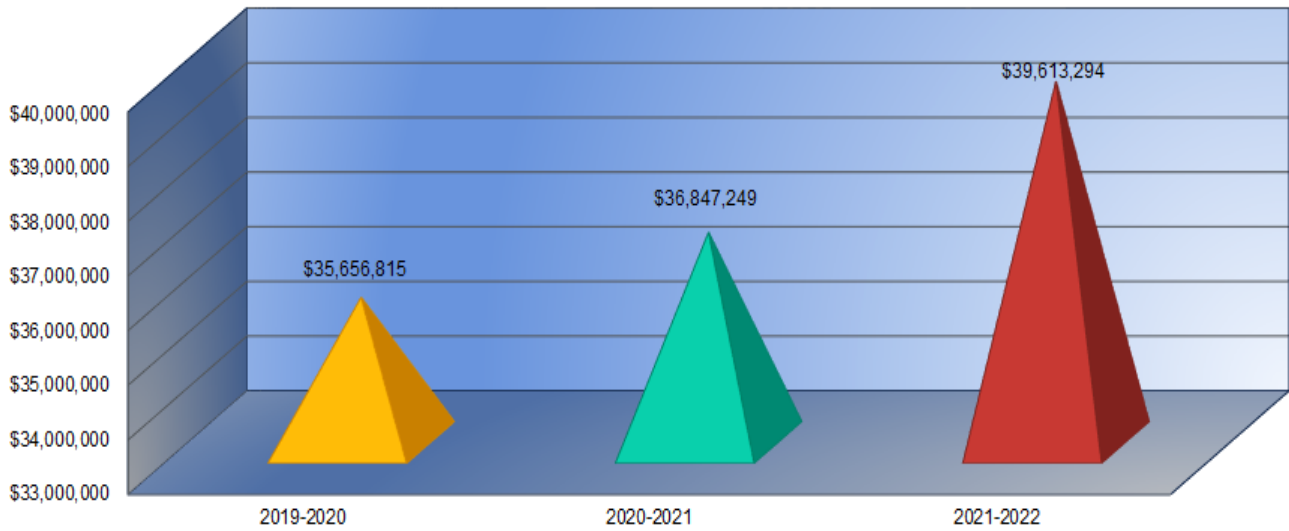
Other Information

	2019-2020 Actual
Assessed Valuation	\$35,656,815
Total USD Debt	\$3,115,000

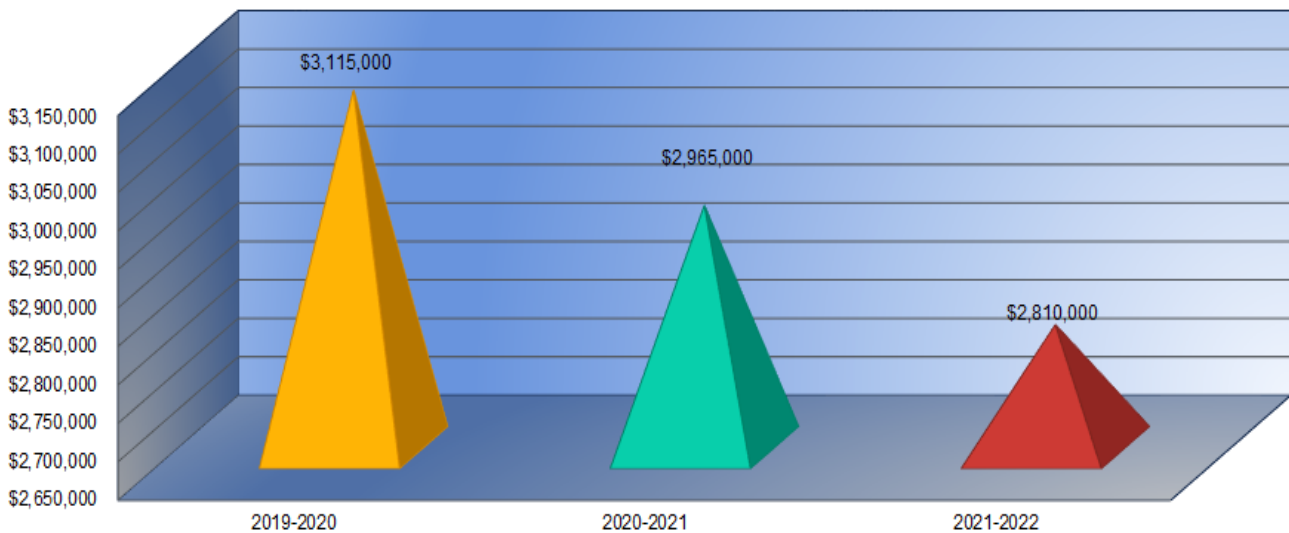
	2020-2021 Actual
Assessed Valuation	\$36,847,249
Total USD Debt	\$2,965,000

	2021-2022 Budget
Assessed Valuation	\$39,613,294
Total USD Debt	\$2,810,000

Assessed Valuation



Total USD Debt



Salaries

	2019-20 Actual			2020-21 Actual			2021-22 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.7	\$577,575	\$86,205	6.8	\$606,985	\$89,263	5.7	\$518,388	\$90,945
Teachers (Full Time)	37.0	\$2,158,506	\$58,338	35.0	\$2,102,609	\$60,075	39.0	\$2,393,951	\$61,383
Other Certified (Licensed) Personnel	4.5	\$298,164	\$66,259	4.8	\$303,287	\$63,185	3.7	\$240,730	\$65,062
Classified Personnel	16.9	\$722,016	\$42,723	19.6	\$802,813	\$40,960	20.8	\$892,999	\$42,933
Substitutes/Temporary Help	~~~~~	\$90,127	~~~~~	~~~~~	\$96,653	~~~~~	~~~~~	\$112,000	~~~~~

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.

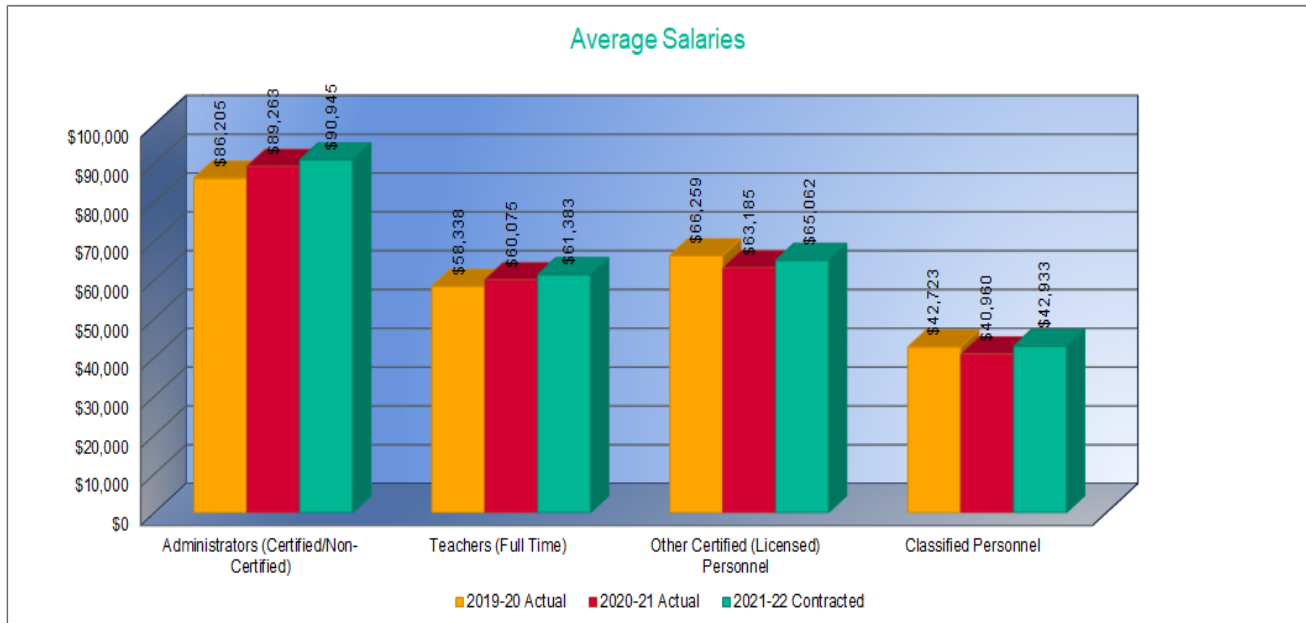
Total Salary: Report total salary including employee reduction plans***; supplemental, extra pay for summer school, and board paid fringe benefits (employer

*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

**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

****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



Public School District Reports on KSDE's Data Central

DataCentral.KSDE.org

Kansas K-12 Reports

DataCentral.KSDE.org/Report_Gen.aspx

- Attendance & Enrollment
- Incentive Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

KSReportCard.KSDE.org/default.aspx

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic