

# Budget at a Glance

USD 342 - McLouth

2022-2023



*Kansas leads the world in the success of each student.*

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Summary of Total Expenditures by Function (All Funds)

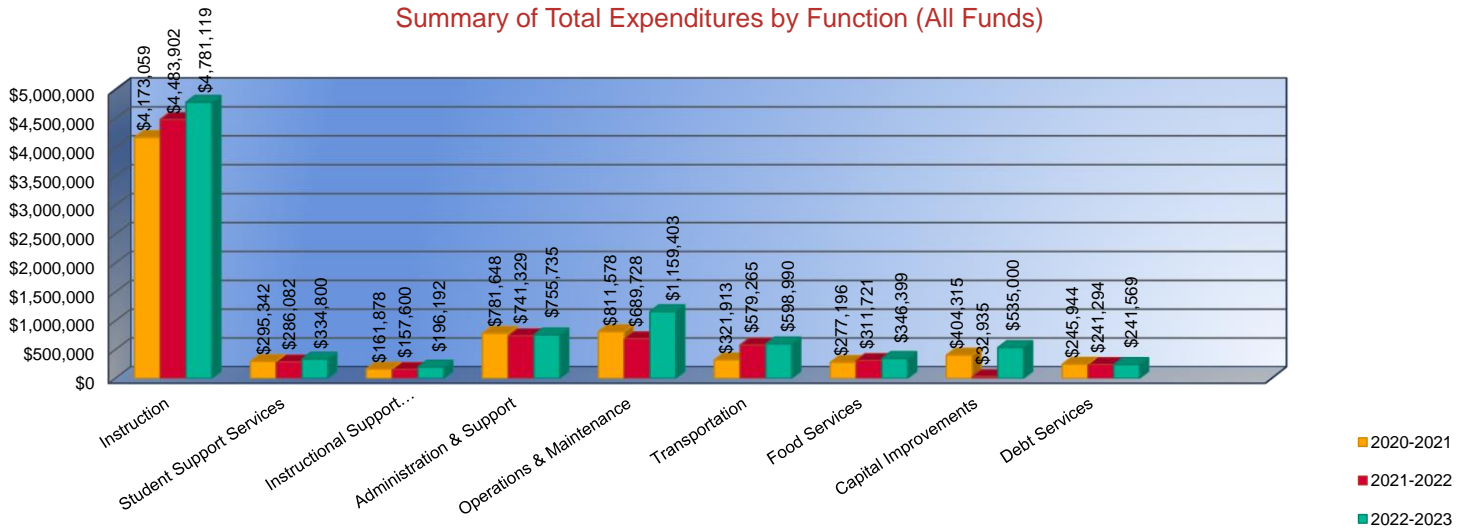
	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$4,173,059	56%	\$4,483,902	60%	7%	\$4,781,119	53%	7%
Student Support Services	\$295,342	4%	\$286,082	4%	-3%	\$334,800	4%	17%
Instructional Support Services	\$161,878	2%	\$157,600	2%	-3%	\$196,192	2%	24%
Administration & Support	\$781,648	10%	\$741,329	10%	-5%	\$755,735	8%	2%
Operations & Maintenance	\$811,578	11%	\$689,728	9%	-15%	\$1,159,403	13%	68%
Transportation	\$321,913	4%	\$579,265	8%	80%	\$598,990	7%	3%
Food Services	\$277,196	4%	\$311,721	4%	12%	\$346,399	4%	11%
Capital Improvements	\$404,315	5%	\$32,935	0%	-92%	\$535,000	6%	1524%
Debt Services	\$245,944	3%	\$241,294	3%	-2%	\$241,569	3%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures <sup>1</sup>	7,472,873	100%	\$7,523,856	100%	1%	\$8,949,207	100%	19%
Amount per Pupil	\$16,625		\$17,100		3%	\$19,413		14%
Current Expenditures <sup>2</sup>	\$6,765,656	100%	\$6,986,855	100%	3%	\$7,772,638	100%	11%
Amount per Pupil	\$15,052		\$15,879		5%	\$16,860		6%

Percent of Expenditures for Instruction<sup>3</sup>

Total Expenditures	\$4,173,059	56%	\$4,465,413	59%	3%	\$4,761,119	53%	-6%
Current Expenditures	\$4,173,059	62%	\$4,465,413	64%	2%	\$4,761,119	61%	-3%

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)

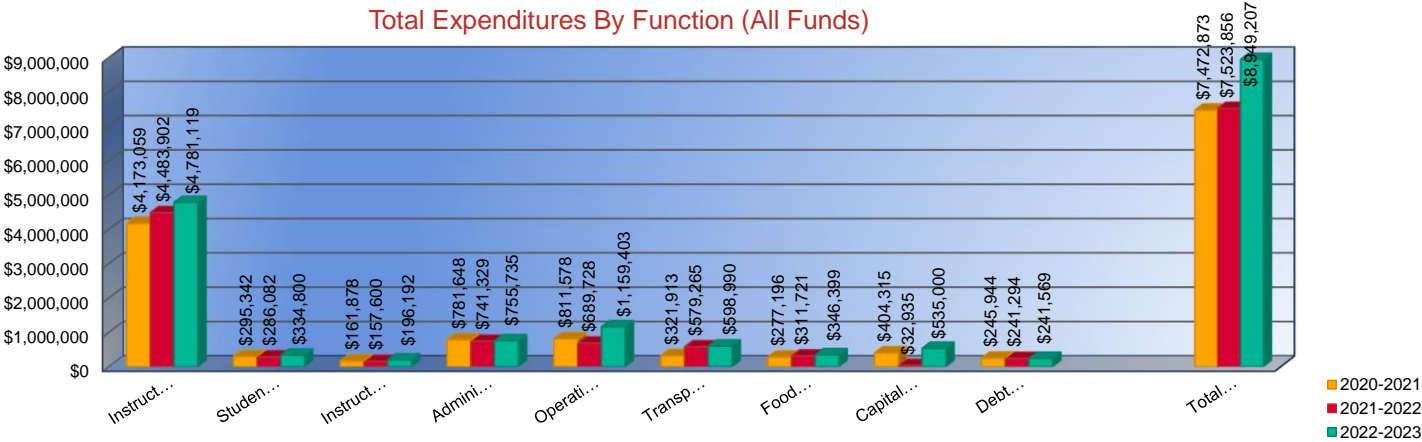
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$4,173,059	\$4,483,902	\$4,781,119
Student Support	\$295,342	\$286,082	\$334,800
Instructional Support	\$161,878	\$157,600	\$196,192
Administration & Support	\$781,648	\$741,329	\$755,735
Operations & Maintenance	\$811,578	\$689,728	\$1,159,403
Transportation	\$321,913	\$579,265	\$598,990
Food Services	\$277,196	\$311,721	\$346,399
Capital Improvements	\$404,315	\$32,935	\$535,000
Debt Services	\$245,944	\$241,294	\$241,569
Other Costs	\$0	\$0	\$0
Total Expenditures <sup>1</sup>	\$7,472,873	\$7,523,856	\$8,949,207

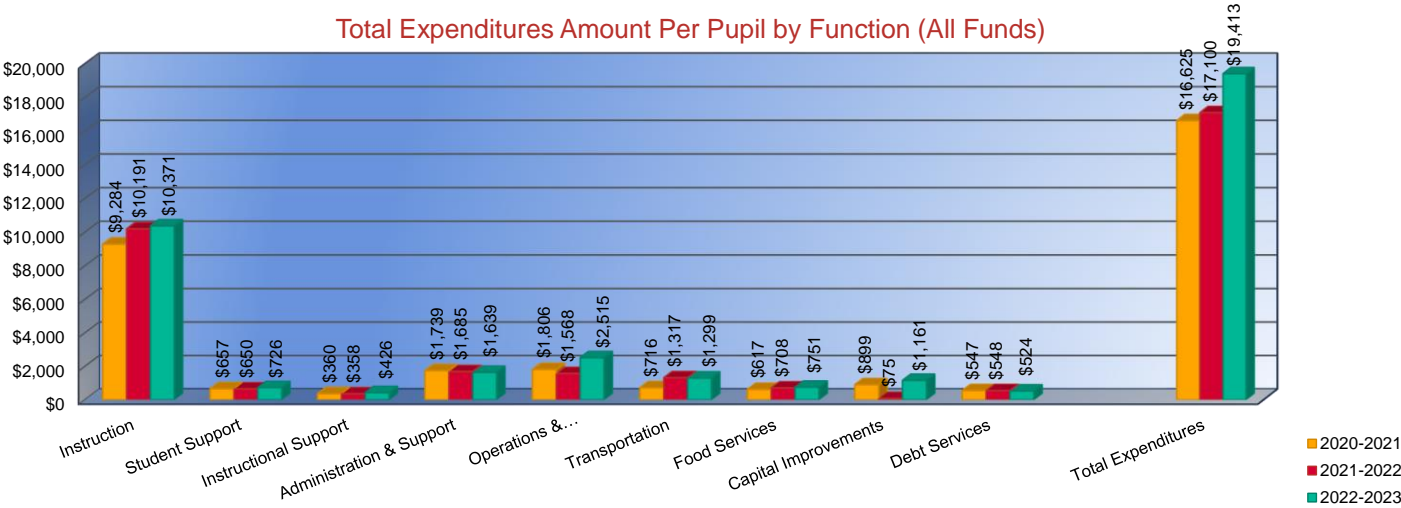
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$9,284	\$10,191	\$10,371
Student Support	\$657	\$650	\$726
Instructional Support	\$360	\$358	\$426
Administration & Support	\$1,739	\$1,685	\$1,639
Operations & Maintenance	\$1,806	\$1,568	\$2,515
Transportation	\$716	\$1,317	\$1,299
Food Services	\$617	\$708	\$751
Capital Improvements	\$899	\$75	\$1,161
Debt Services	\$547	\$548	\$524
Other Costs	\$0	\$0	\$0
Total Expenditures <sup>1</sup>	\$16,625	\$17,100	\$19,413
Enrollment (FTE) <sup>2</sup>	449.5	440.0	461.0

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.

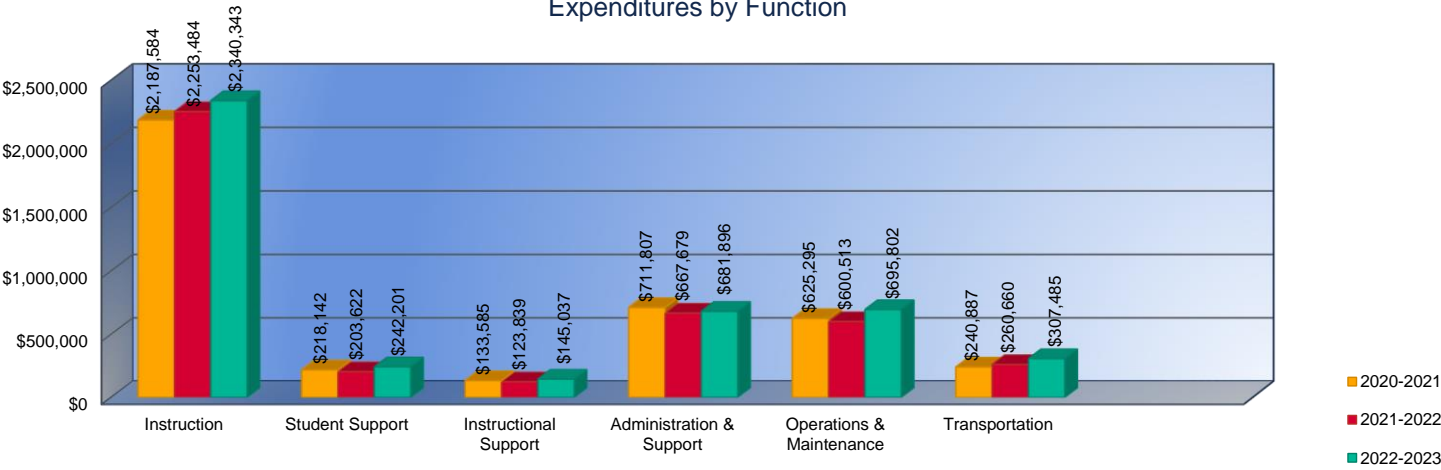


Summary of General and Supplemental General Fund Expenditures by Function\*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$2,187,584	53%	\$2,253,484	55%	3%	\$2,340,343	53%	4%
Student Support	\$218,142	5%	\$203,622	5%	-7%	\$242,201	5%	19%
Instructional Support	\$133,585	3%	\$123,839	3%	-7%	\$145,037	3%	17%
Administration & Support	\$711,807	17%	\$667,679	16%	-6%	\$681,896	15%	2%
Operations & Maintenance	\$625,295	15%	\$600,513	15%	-4%	\$695,802	16%	16%
Transportation	\$240,887	6%	\$260,660	6%	8%	\$307,485	7%	18%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$4,117,300	100%	\$4,109,797	100%	0%	\$4,412,764	100%	7%
Amount per Pupil	\$9,160		\$9,340		2%	\$9,572		2%

\*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.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2020-2021 Actual
General	\$1,948,881
Federal Funds	\$153,098
Supplemental General	\$238,703
Preschool-Aged At-Risk	\$60,778
At Risk (K-12)	\$307,498
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Education	\$7,876
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,017,761
Cost of Living	\$0
Career and Postsecondary Ed.	\$128,486
Gifts & Grants <sup>1</sup>	\$5,523
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$256,902
Contingency Reserve	\$0
Text Book & Student Material	\$27,359
Activity Fund	\$20,194
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$4,173,059</b>
Enrollment (FTE) <sup>3</sup>	449.5
Amount per Pupil <sup>2</sup>	\$9,284
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
<b>TOTAL</b>	<b>\$4,173,059</b>

2021-2022 Actual	% Change
\$2,056,059	5%
\$237,577	55%
\$197,425	-17%
\$81,968	35%
\$339,348	10%
\$0	0%
\$4,000	0%
\$18,489	0%
\$2,854	-64%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,007,498	-1%
\$0	0%
\$158,319	23%
\$8,810	60%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$290,105	13%
\$0	0%
\$52,843	93%
\$28,607	42%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
<b>\$4,483,902</b>	<b>7%</b>
440.0	-2%
\$10,191	10%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
<b>\$4,483,902</b>	<b>7%</b>

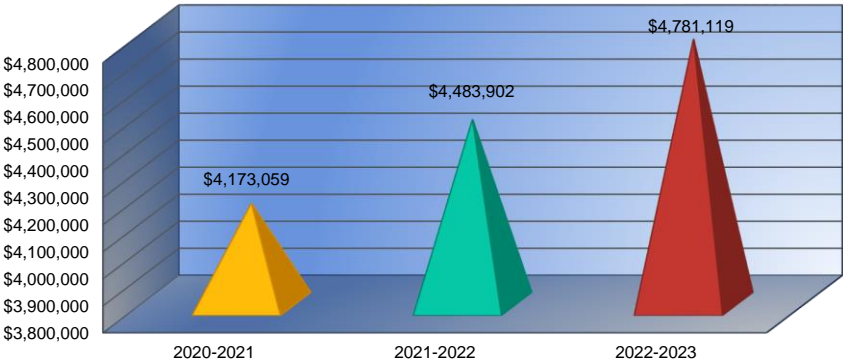
2022-2023 Budget	% Change
\$2,096,151	2%
\$272,380	15%
\$244,192	24%
\$93,494	14%
\$381,027	12%
\$0	0%
\$11,200	180%
\$20,000	8%
\$12,420	335%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,085,256	8%
\$0	0%
\$177,774	12%
\$71,719	714%
\$0	0%
\$0	0%
\$0	0%
<b>\$315,506</b>	<b>9%</b>
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
<b>\$4,781,119</b>	<b>7%</b>
461.0	5%
\$10,371	2%
\$0	0%
\$0	0%
\$0	0%
<b>\$4,781,119</b>	<b>7%</b>

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.

Instruction Expenditures (1000)



### Sources of Revenue and Proposed Budget for 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$4,577,586	\$0	\$4,577,586	\$0			\$0	\$0
Supplemental General	\$1,431,436	\$113,243	\$592,471			\$0	\$725,722	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$99,037	\$40,919		\$0	\$0	\$80,482	\$0	\$22,364
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$391,977	\$10,000		\$0	\$0	\$433,054	\$0	\$51,077
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$11,200	\$0			\$0	\$11,200	\$0	\$0
Capital Outlay	\$935,000	\$870,089	\$58,590	\$0	\$0	\$0	\$237,982	\$231,661
Driver Training	\$13,920	\$15,263	\$3,375	\$0	\$0	\$0	\$0	\$4,718
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$337,429	\$78,104	\$1,786	\$141,868	\$0	\$27,285	\$88,386	\$0
Professional Development	\$17,818	\$17,818	\$3,145	\$0	\$0	\$0	\$0	\$3,145
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,202,024	\$338,193	\$0	\$9,725	\$0	\$864,526	\$0	\$10,420
Career and Postsecondary Education	\$193,458	\$13,747	\$19,639	\$0	\$0	\$179,711	\$0	\$19,639
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$15,252						
Gifts and Grants	\$106,719	\$21,719	\$35,000	\$0			\$50,000	\$0
Textbook & Student Materials Revolving		\$104,772						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$497,062	\$0	\$497,062					
Contingency Reserve		\$405,177						
Activity Funds		\$0						
Bond and Interest #1	\$241,569	\$359,287	\$62,808	\$0	\$0		\$219,341	\$399,867
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	\$489,230	\$0		\$489,230				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$10,545,465	\$2,403,583	\$5,851,462	\$640,823	\$0	\$1,596,258	\$1,321,431	\$742,891
Less Transfers	\$1,596,258							
TOTAL Budget Expenditures	\$8,949,207							

### Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	5,548,362	5,551,156	5,851,462
Federal Revenues	570,010	675,948	640,823
Local Revenues <sup>1</sup>	1,246,338	1,307,148	1,321,431
<b>Total Revenues</b>	<b>7,364,710</b>	<b>7,534,252</b>	<b>7,813,716</b>
Revenues Per Pupil	16,384	17,123	16,949

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.

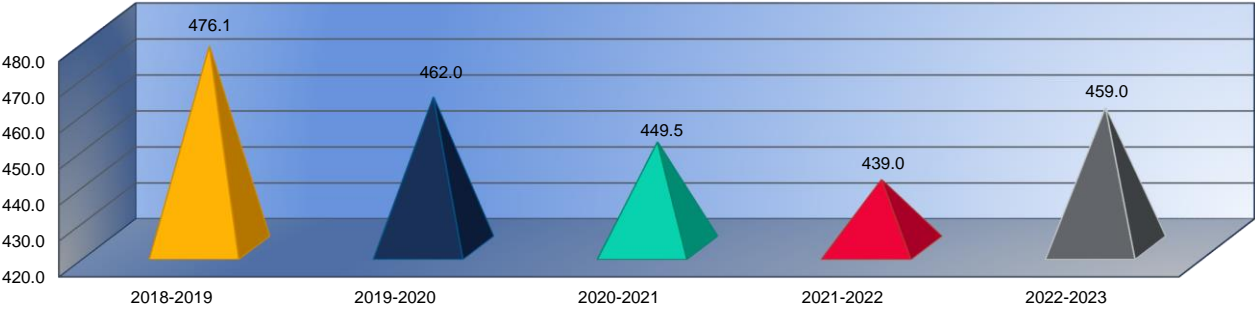


Enrollment Information

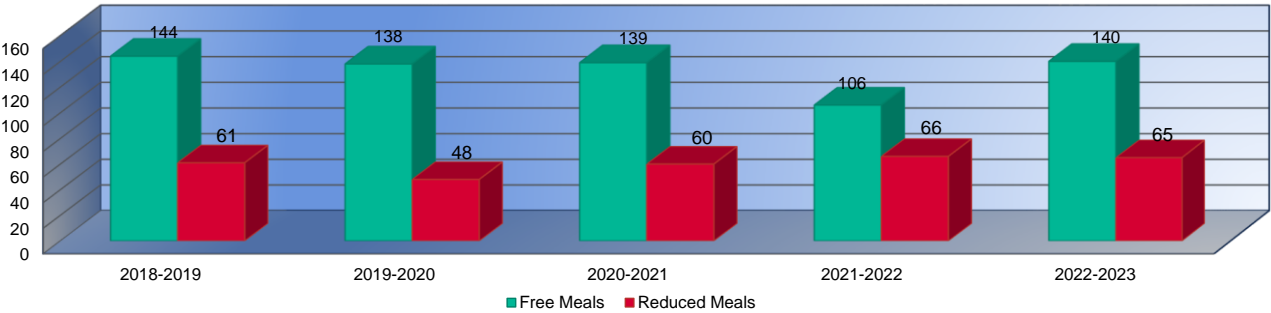
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	476.1	462.0	-3%	449.5	-3%	439.0	-2%	459.0	5%
Free Meal Student Headcount	144	138	-4%	139	1%	106	-24%	140	32%
Reduced Meal Student Headcount	61	48	-21%	60	25%	66	10%	65	-2%

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.

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)



Low Income Students

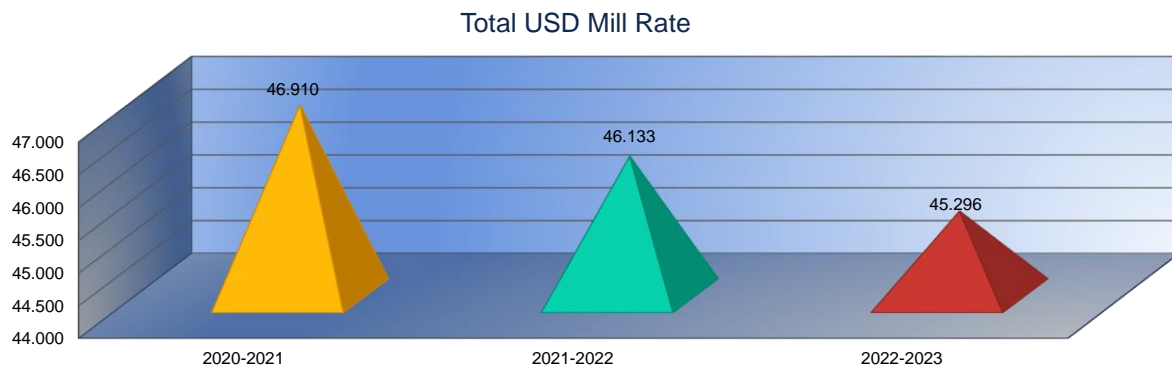


## Mill Rates by Fund

	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
<b>TOTAL USD</b>	<b>46.910</b>
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
<b>TOTAL OTHER</b>	<b>1.999</b>

2021-2022 Actual
20.000
16.508
0.000
4.999
0.000
0.000
0.000
0.000
0.000
4.626
0.000
0.000
0.000
0.000
46.133
0.000
0.000
0.000
2.000
0.000
2.000

2022-2023 Budget
20.000
15.700
0.000
5.000
0.000
0.000
0.000
0.000
0.000
4.596
0.000
0.000
0.000
45.296
0.000
0.000
0.000
2.000
0.000
2.000



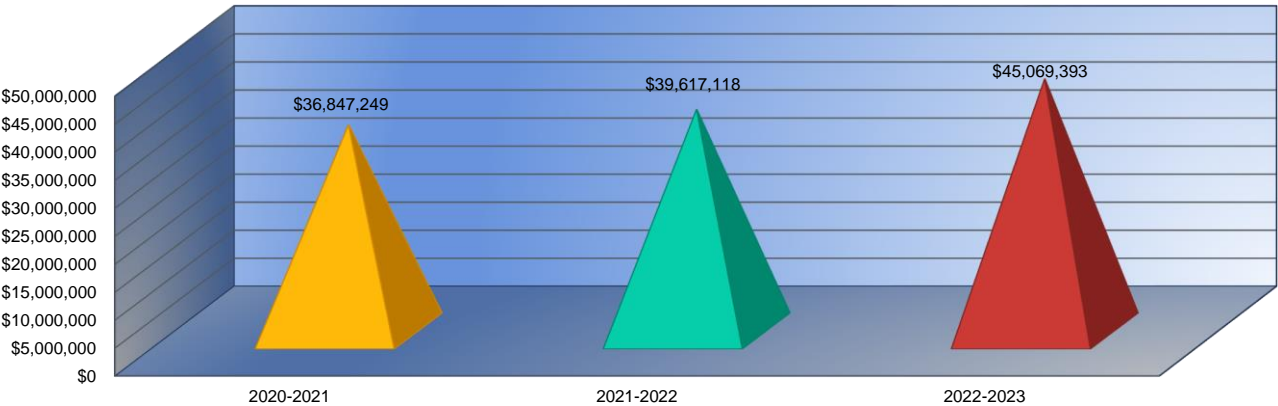
Other Information

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

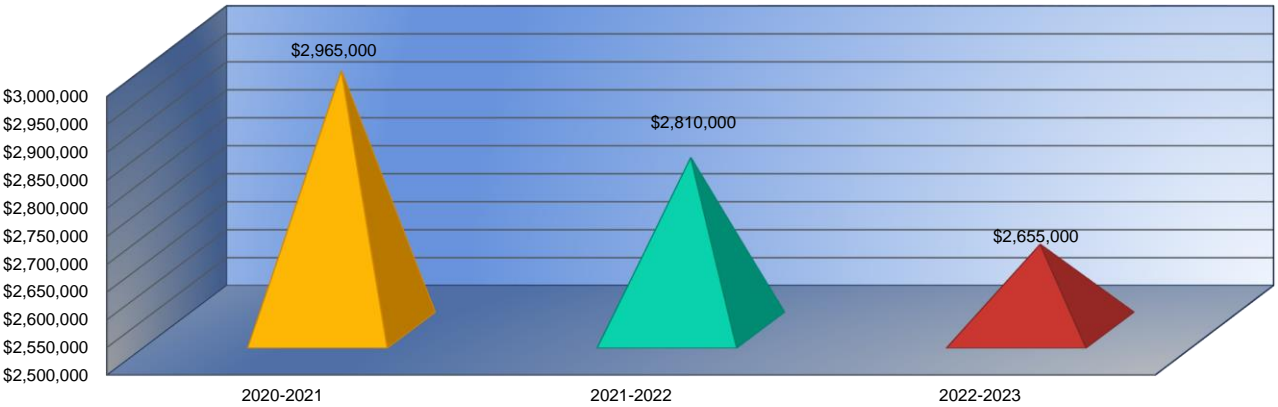
	2021-2022 Actual
	\$39,617,118
	\$2,810,000

	2022-2023 Budget
	\$45,069,393
	\$2,655,000

Assessed Valuation



Total USD Debt



## Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.8	\$606,985	\$89,263	5.8	\$548,609	\$94,588	5.9	\$540,570	\$91,622
Teachers (Full Time)	35.0	\$2,102,609	\$60,075	39.0	\$2,416,299	\$61,956	36.0	\$2,288,045	\$63,557
Other Certified (Licensed) Personnel	4.8	\$303,287	\$63,185	3.8	\$231,346	\$60,881	3.8	\$235,067	\$61,860
Classified Personnel	19.6	\$802,813	\$40,960	19.3	\$885,483	\$45,880	20.5	\$904,970	\$44,145
Substitutes/Temporary Help	~~~~~	\$96,653	~~~~~	~~~~~	\$139,757	~~~~~	~~~~~	\$96,539	~~~~~

## 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.

Administrators: \*\* 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, Rule 10 Coaches, 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 paid)\*\*\*\*.

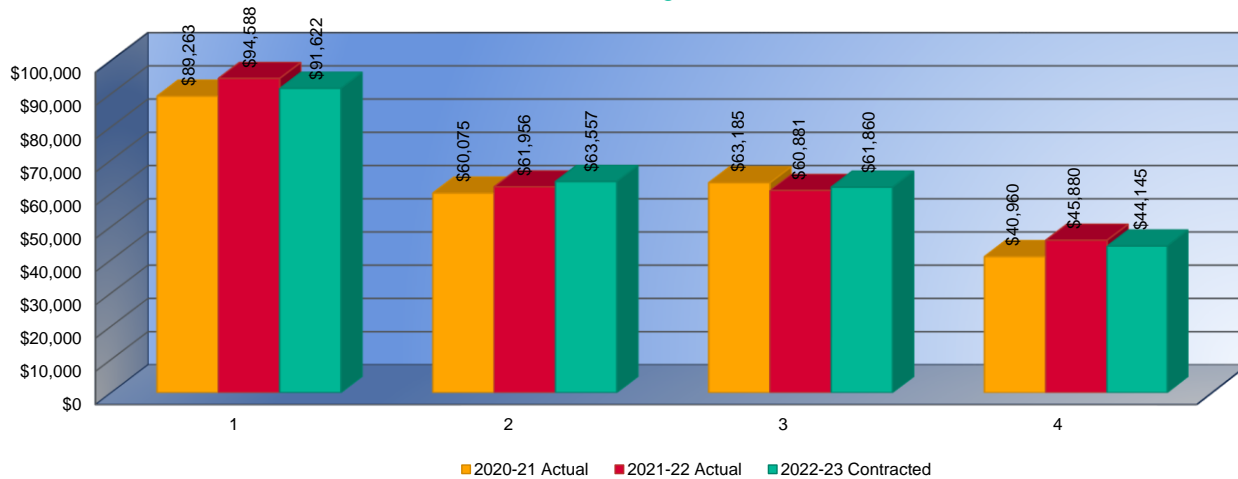
\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents 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.

## Average Salaries



# Public School District Reports

## KSDE's Data Central

### Kansas K-12 Reports

- Attendance & Enrollment
- Inclement 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

- 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