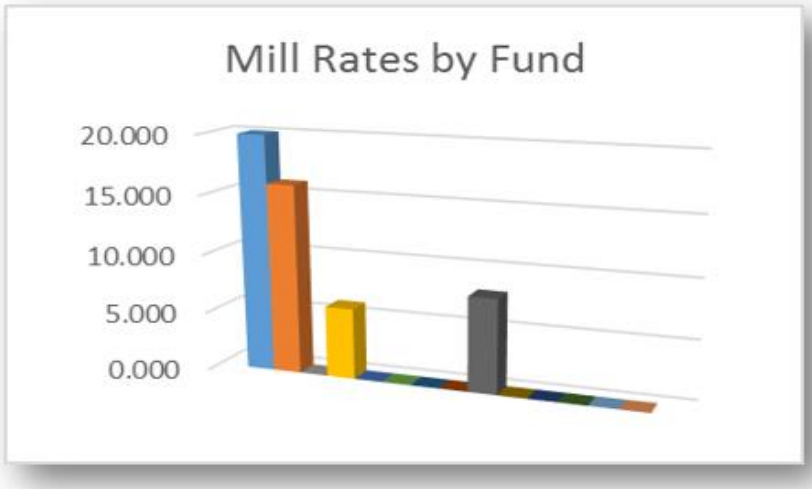
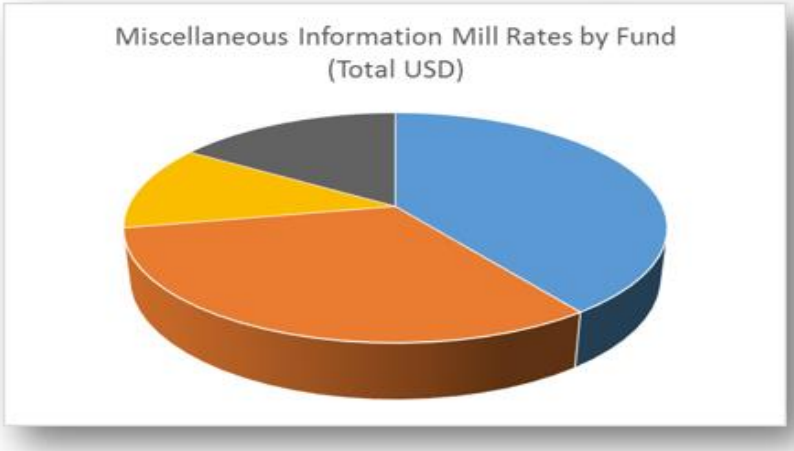
BUDGET AT A GLANCE

2016-17





USD 337 - Mayetta

School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	6,363,315	58%	6,022,082	56%	-5%	6,776,784	56%	13%
Student Support Services	306,570	3%	285,984	3%	-7%	337,060	3%	18%
Instructional Support Services	539,741	5%	551,467	5%	2%	622,283	5%	13%
Administration & Support	1,006,986	9%	1,056,136	10%	5%	1,140,415	9%	8%
Operations & Maintenance	1,037,274	9%	936,275	9%	-10%	1,033,001	9%	10%
Transportation	685,440	6%	752,208	7%	10%	877,447	7%	17%
Food Services	471,655	4%	488,694	5%	4%	546,997	5%	12%
Capital Improvements	647,022	6%	627,129	6%	-3%	727,525	6%	16%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,804	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	11,059,807	100%	10,719,975	100%	-3%	12,061,512	100%	13%
Amount per Pupil	$12,691		$13,233		4%	$14,799		12%
Current Expenditures**	10,079,534	100%	9,883,768	100%	-2%	10,688,987	100%	8%
Amount per Pupil	$11,566		$12,201		5%	$13,115		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	6,155,631	56%	5,966,555	56%	0%	6,406,784	53%	-3%
Instruction*** (Current Expenditures)	6,155,631	61%	5,966,555	60%	-1%	6,406,784	60%	0%

** 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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

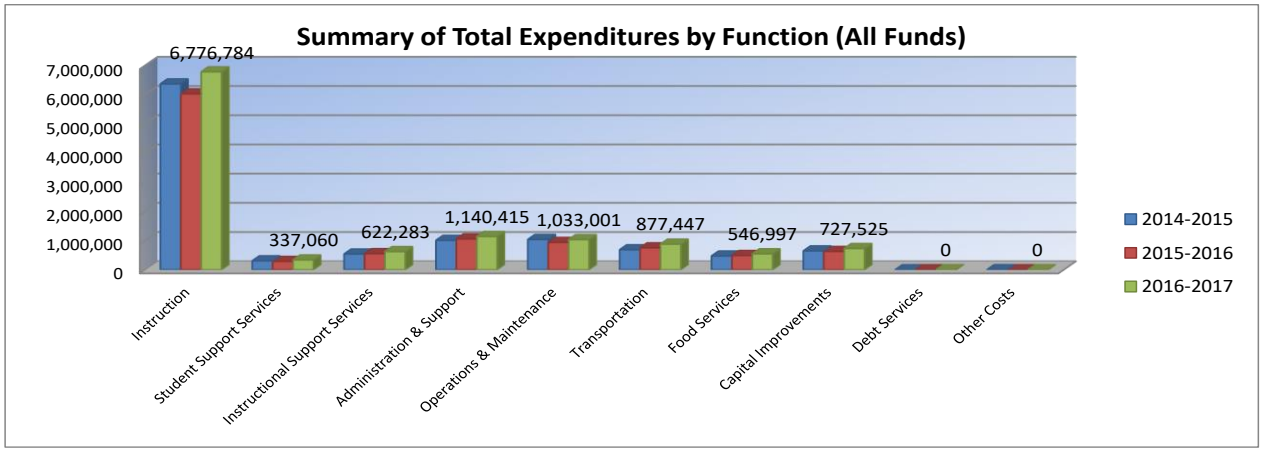
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

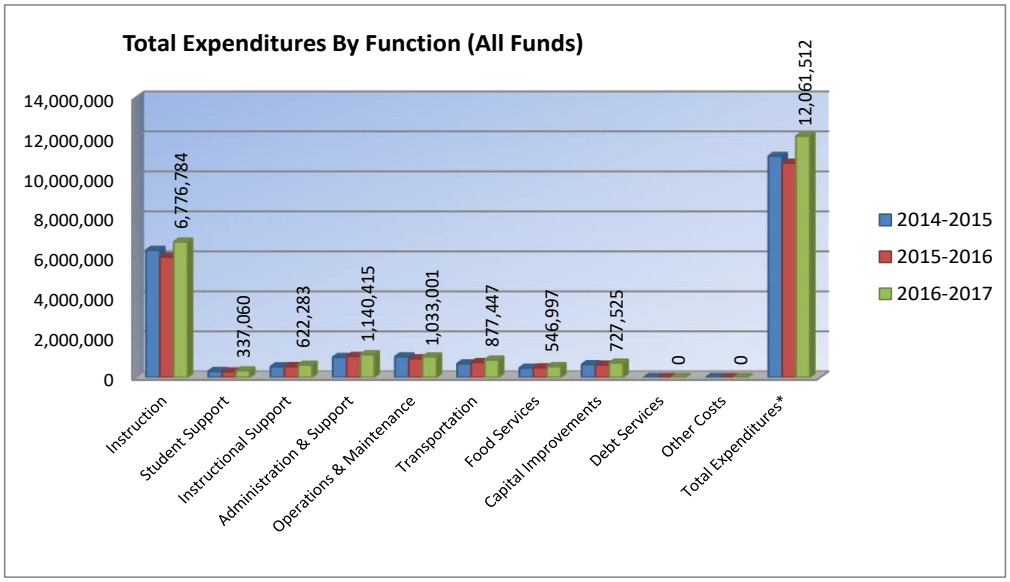
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 337

Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	6,363,315	6,022,082	6,776,784
Student Support	306,570	285,984	337,060
Instructional Support	539,741	551,467	622,283
Administration & Support	1,006,986	1,056,136	1,140,415
Operations & Maintenance	1,037,274	936,275	1,033,001
Transportation	685,440	752,208	877,447
Food Services	471,655	488,694	546,997
Capital Improvements	647,022	627,129	727,525
Debt Services	0	0	0
Other Costs	1,804	0	0
Total Expenditures*	11,059,807	10,719,975	12,061,512



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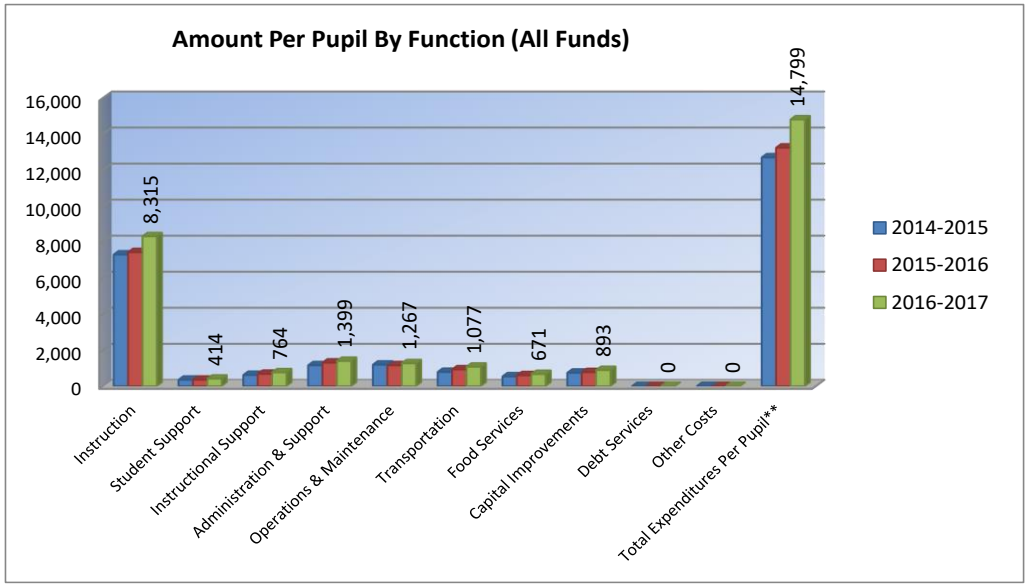
Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,302	7,434	8,315
Student Support	352	353	414
Instructional Support	619	681	764
Administration & Support	1,155	1,304	1,399
Operations & Maintenance	1,190	1,156	1,267
Transportation	787	929	1,077
Food Services	541	603	671
Capital Improvements	742	774	893
Debt Services	0	0	0
Other Costs	2	0	0
Total Expenditures Per Pupil**	12,691	13,233	14,799
Enrollment (FTE)*	871.5	810.1	815.0

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



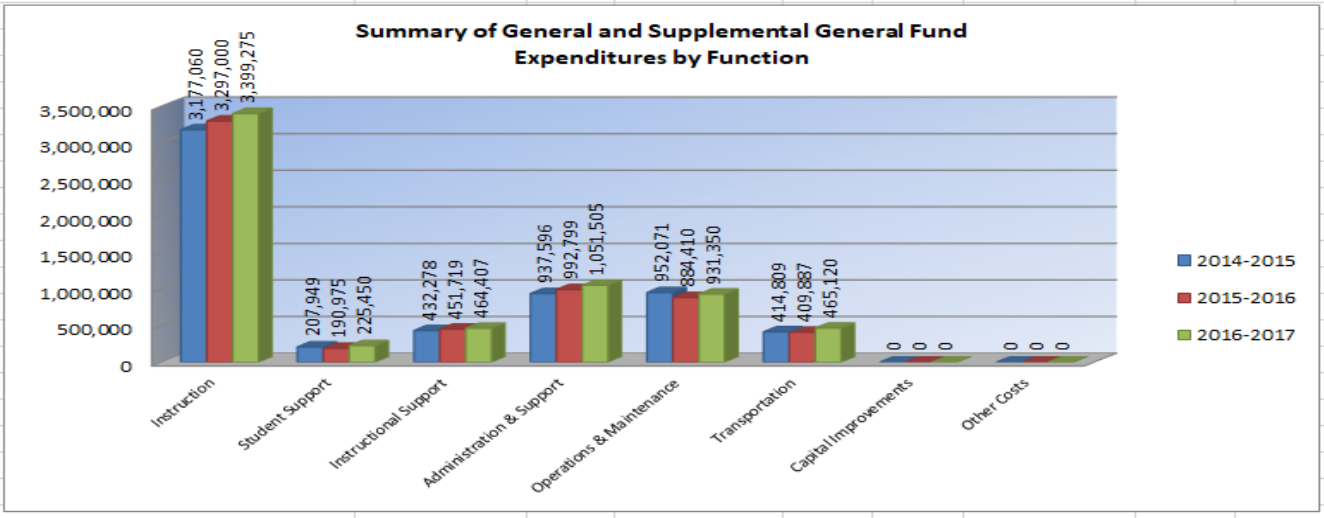
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

USD# 337

Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	3,177,060	52%	3,297,000	53%	4%	3,399,275	52%	3%
Student Support	207,949	3%	190,975	3%	-8%	225,450	3%	18%
Instructional Support	432,278	7%	451,719	7%	4%	464,407	7%	3%
Administration & Support	937,596	15%	992,799	16%	6%	1,051,505	16%	6%
Operations & Maintenance	952,071	16%	884,410	14%	-7%	931,350	14%	5%
Transportation	414,809	7%	409,887	7%	-1%	465,120	7%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	6,121,763	100%	6,226,790	100%	2%	6,537,107	100%	5%
Amount per Pupil	$7,024		$7,686		9%	$8,021		4%

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.



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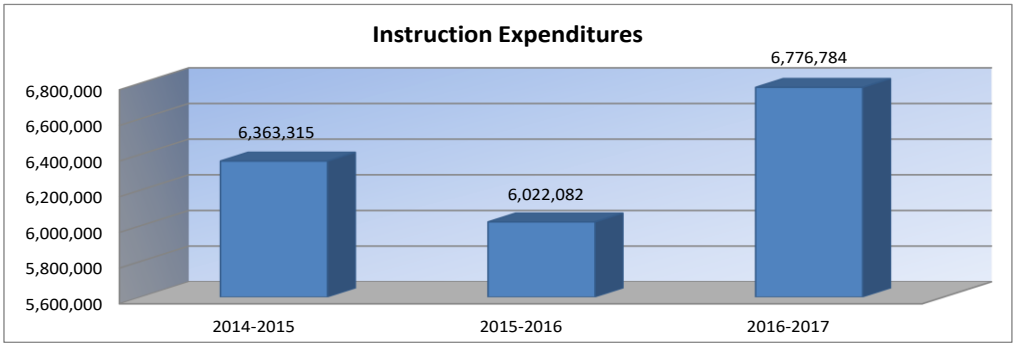
Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	2,973,795		3,112,908	5%		3,201,181	3%
Federal Funds	287,140		266,076	-7%		263,019	-1%
Supplemental General	203,265		184,092	-9%		198,094	8%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	669,805		477,920	-29%		626,001	31%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	207,684		55,527	-73%		370,000	566%
Driver Education	9,709		8,825	-9%		17,500	98%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	29,380		29,912	2%		45,900	53%
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%		20,000	0%
Special Education	1,211,043		1,226,030	1%		1,380,492	13%
Cost of Living	0		0	0%		0	0%
Vocational Education	173,591		179,075	3%		209,368	17%
Gifts/Grants	28,317		44,264	56%		24,731	-44%
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	382,748		298,381	-22%		420,498	41%
Contingency Reserve	0		0	0%			
Text Book & Student Material	40,651		43,875	8%			
Activity Fund	146,187		95,197	-35%			
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	6,363,315		6,022,082	-5%		6,776,784	13%
Enrollment (FTE)*	871.5		810.1	-7%		815.0	1%
Amount per Pupil	7,302		7,434	2%		8,315	12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	6,363,315		6,022,082	-5%		6,776,784	13%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

USD 337

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2017 Cash Balance
General	7,575,216	138,189	7,147,027	280,000	10,000	0	0	0
Supplemental General	2,287,502	92,506	1,578,376			0	616,620	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	626,001	45,000		0	xxxxxxxxxxx	625,000	75,000	118,999
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,372,525	826,190		0	15,000	580,714	367,012	568,966
Driver Training	18,000	17,895	2,700	0	xxxxxxxxxxx	4,000	4,500	11,095
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	86,700	112,480		0	xxxxxxxxxxx	0	83,500	109,280
Food Service	525,280	59,975	4,150	263,067	0	0	228,088	30,000
Professional Development	44,000	44,602		0	xxxxxxxxxxx	39,207	11,000	50,809
Parent Education Program	67,700	30,420	41,000	0	xxxxxxxxxxx	14,266	12,000	29,986
Summer School	20,000	0		0	xxxxxxxxxxx	0	20,000	0
Special Education	1,522,019	374,308	0	99,866	xxxxxxxxxxx	1,171,290	110,000	233,445
Vocational Education	225,918	38,954	4,336	0	xxxxxxxxxxx	180,000	35,000	32,372
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	24,838	5,761					30,000	10,923
Textbook & Student Materials Revolving		160,812						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	690,734	0				690,734		XXXXXXXX
Contingency Reserve		380,000						XXXXXXXX
Activity Funds		72,211						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
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			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	300,690	122,394	xxxxxxxxxxx	301,086	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	122,790
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	15,387,123	2,521,697	8,777,589	944,019	25,000	3,305,211	1,592,720	1,318,665
Less Transfers	3,305,211							
TOTAL Budget Expenditures	$12,081,912							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	8,748,975	8,599,951	8,777,589
Federal Revenues	864,926	898,305	944,019
Local Revenues*	1,438,249	1,530,909	1,617,720
Total Revenues	11,052,150	11,029,165	11,339,328
Revenues Per Pupil	12,682	13,615	13,913

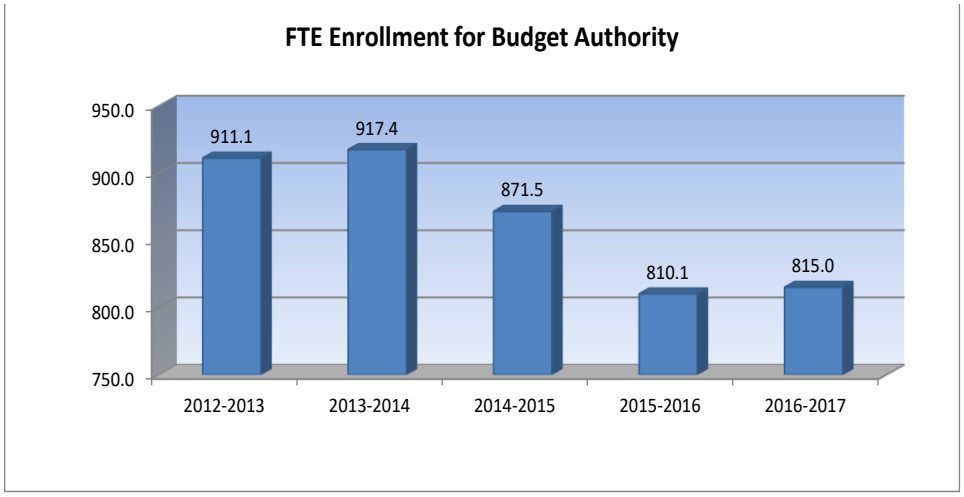
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

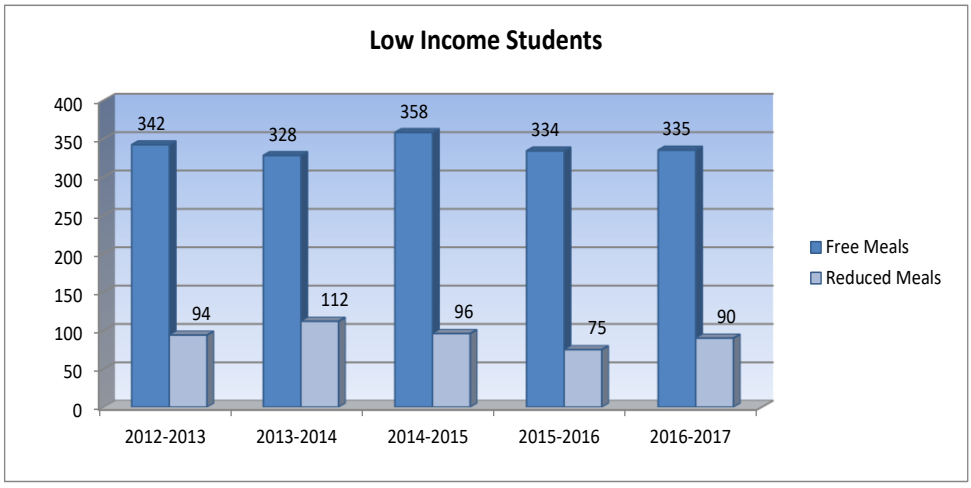
*Excludes "Transfers" to avoid duplication of revenue.

USD# 337

Enrollment Information

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	911.1	917.4	1%	871.5	-5%	810.1	-7%	815.0	1%
Number of Students - Free Meals	342	328	-4%	358	9%	334	-7%	335	0%
Number of Students - Reduced Meals	94	112	19%	96	-14%	75	-22%	90	20%



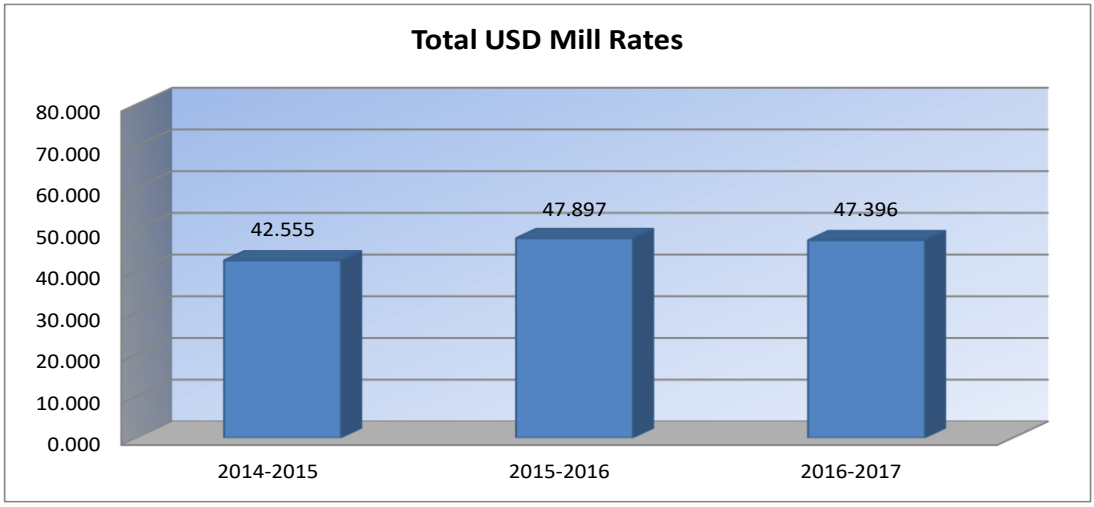


*FTE for state aid and budget authority purposes for the general fund.

USD# 337

Miscellaneous Information
Mill Rates by Fund

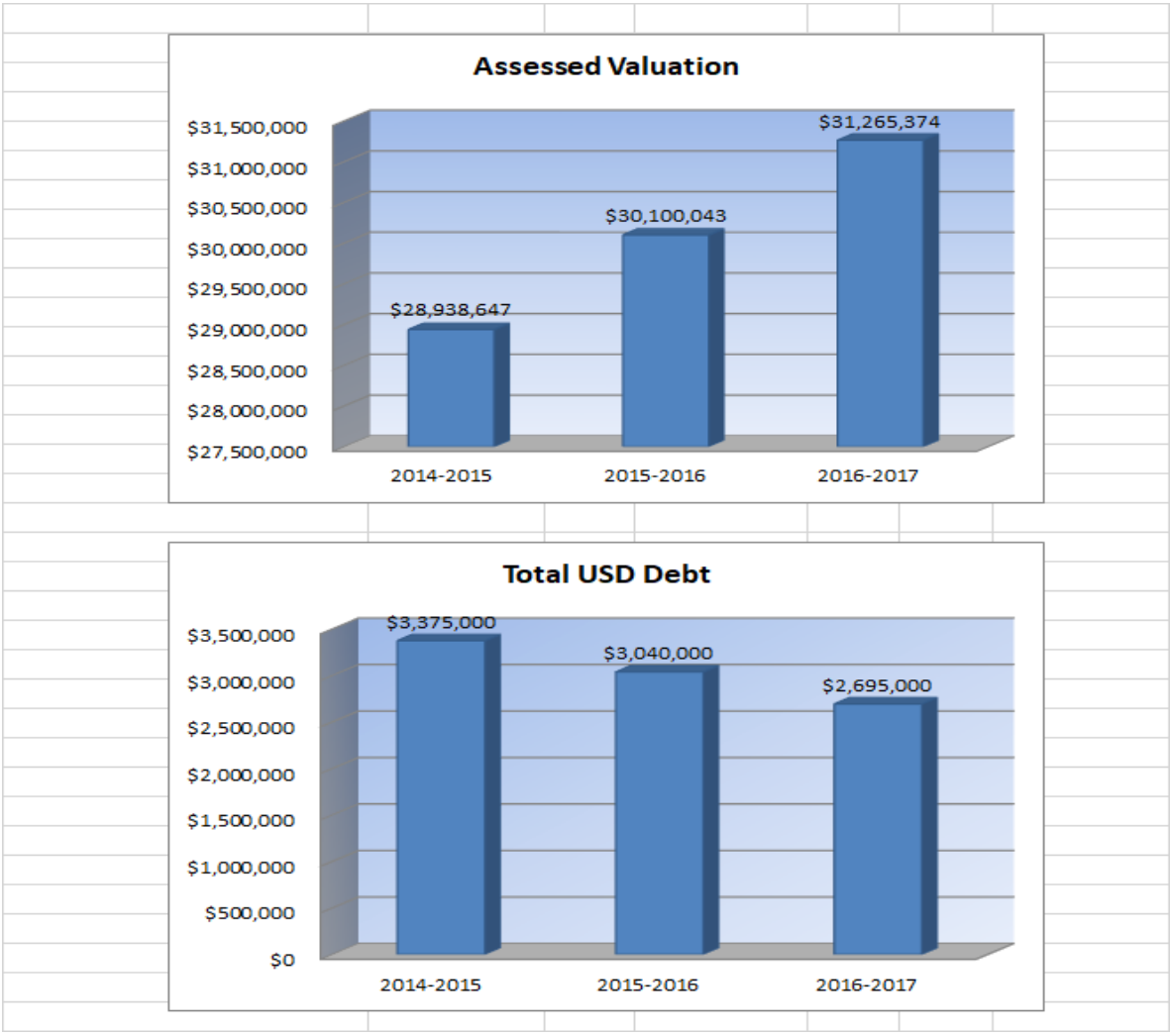
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	14.555	19.897	19.396
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
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	**42.555**	**47.897**	**47.396**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



USD# 337

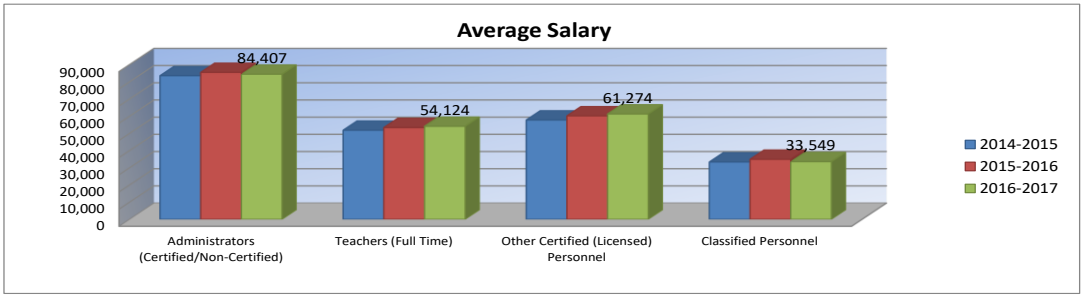
Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$28,938,647	$30,100,043	$31,265,374
Bonded Indebtedness	3,375,000	3,040,000	2,695,000



USD# 337
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.8	651,567	83,534	7.8	666,564	85,457	7.8	658,373	84,407
Teachers (Full Time)	65.0	3,368,732	51,827	62.0	3,308,206	53,358	62.0	3,355,677	54,124
Other Certified (Licensed) Personnel	8.9	514,065	57,760	8.9	535,540	60,173	8.9	545,341	61,274
Classified Personnel	39.4	1,314,468	33,362	39.1	1,364,832	34,906	41.4	1,388,921	33,549
Substitutes/Temporary Help	XXXXX	191,102	XXXXXXXXX	XXXXX	174,934	XXXXXXXXX	XXXXX	220,563	XXXXXXXXX



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