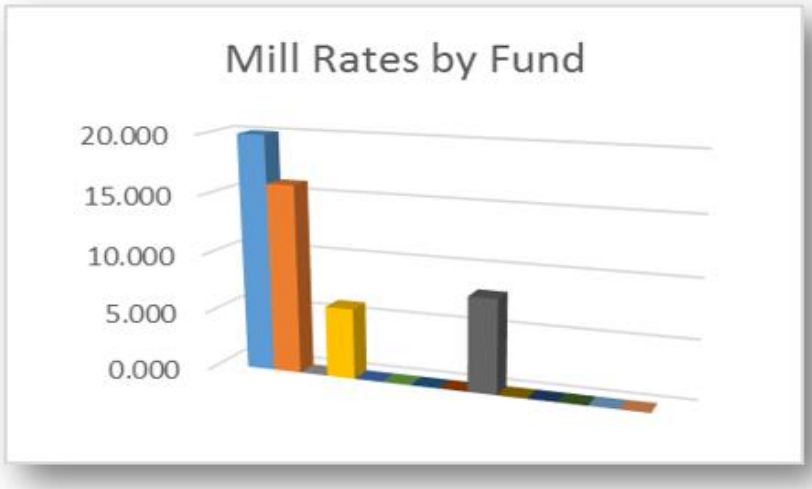
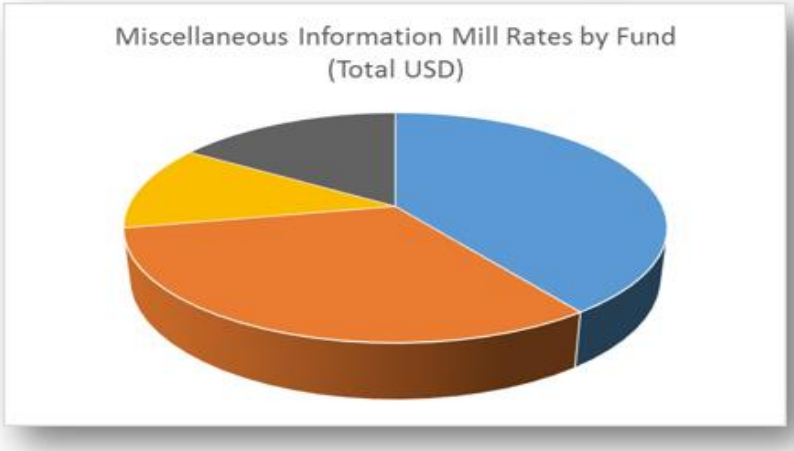
BUDGET AT A GLANCE

2016-17





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

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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	3,484,159	57%	3,480,762	58%	0%	3,962,413	54%	14%
Student Support Services	210,957	3%	209,164	3%	-1%	238,608	3%	14%
Instructional Support Services	148,215	2%	168,812	3%	14%	187,567	3%	11%
Administration & Support	592,916	10%	631,617	11%	7%	661,267	9%	5%
Operations & Maintenance	712,041	12%	728,577	12%	2%	902,675	12%	24%
Transportation	309,709	5%	300,645	5%	-3%	422,845	6%	41%
Food Services	258,605	4%	219,913	4%	-15%	282,276	4%	28%
Capital Improvements	101,251	2%	170,305	3%	68%	555,000	8%	226%
Debt Services	293,589	5%	78,075	1%	-73%	146,469	2%	88%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	6,111,442	100%	5,987,870	100%	-2%	7,359,120	100%	23%
Amount per Pupil	$12,470		$13,160		6%	$15,624		19%
Current Expenditures**	5,494,423	100%	5,513,713	100%	0%	6,357,651	100%	15%
Amount per Pupil	$11,211		$12,118		8%	$13,498		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,484,159	57%	3,480,762	58%	1%	3,962,413	54%	-4%
Instruction*** (Current Expenditures)	3,484,159	63%	3,480,762	63%	0%	3,962,413	62%	-1%

** 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.*

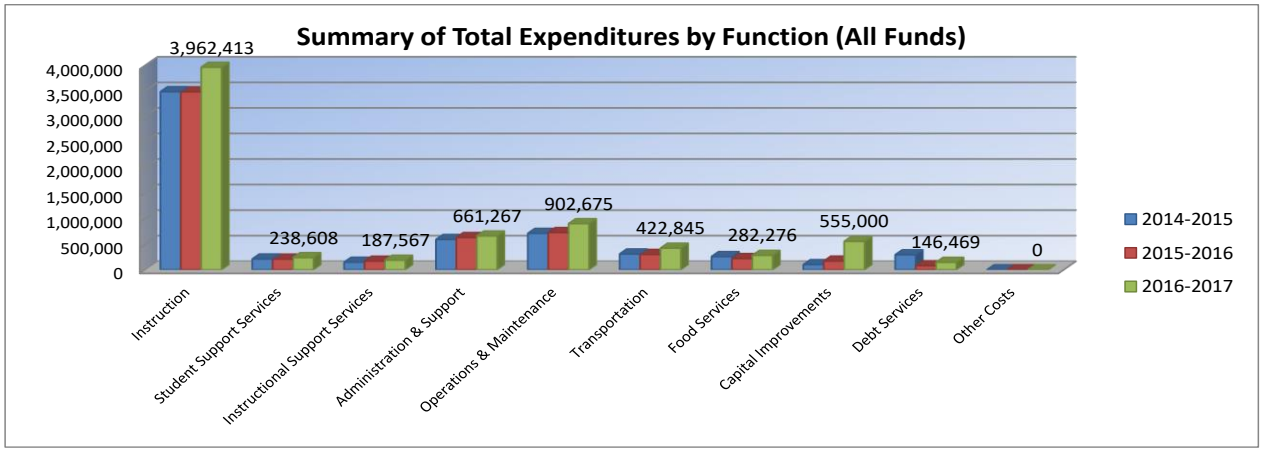
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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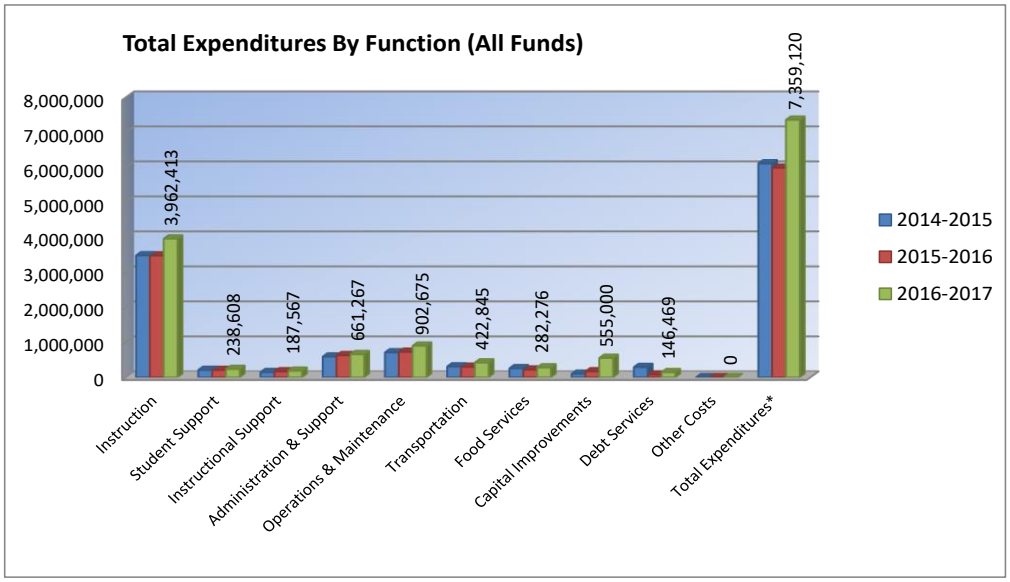
Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	3,484,159	3,480,762	3,962,413
Student Support	210,957	209,164	238,608
Instructional Support	148,215	168,812	187,567
Administration & Support	592,916	631,617	661,267
Operations & Maintenance	712,041	728,577	902,675
Transportation	309,709	300,645	422,845
Food Services	258,605	219,913	282,276
Capital Improvements	101,251	170,305	555,000
Debt Services	293,589	78,075	146,469
Other Costs	0	0	0
Total Expenditures*	6,111,442	5,987,870	7,359,120

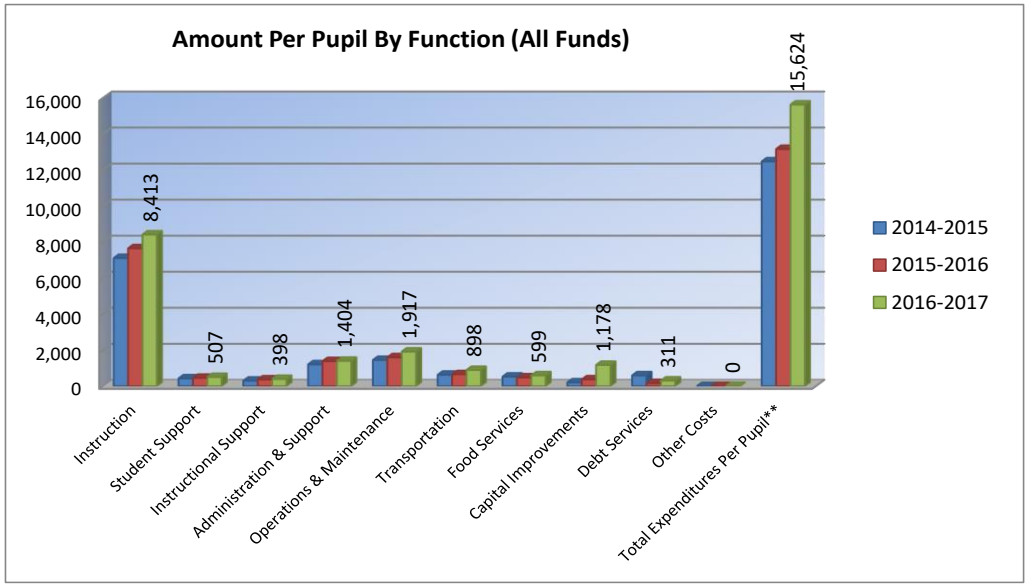


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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.*

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,109	7,650	8,413
Student Support	430	460	507
Instructional Support	302	371	398
Administration & Support	1,210	1,388	1,404
Operations & Maintenance	1,453	1,601	1,917
Transportation	632	661	898
Food Services	528	483	599
Capital Improvements	207	374	1,178
Debt Services	599	172	311
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,470	13,160	15,624
Enrollment (FTE)*	490.1	455.0	471.0

**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.*



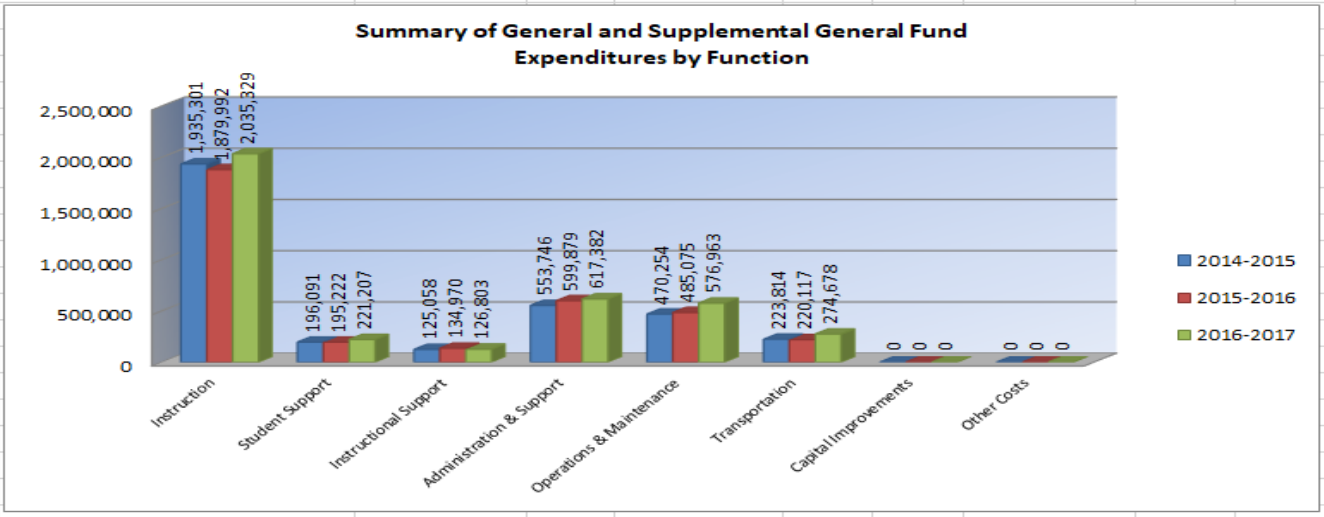
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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# 342

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	1,935,301	55%	1,879,992	53%	-3%	2,035,329	53%	8%
Student Support	196,091	6%	195,222	6%	0%	221,207	6%	13%
Instructional Support	125,058	4%	134,970	4%	8%	126,803	3%	-6%
Administration & Support	553,746	16%	599,879	17%	8%	617,382	16%	3%
Operations & Maintenance	470,254	13%	485,075	14%	3%	576,963	15%	19%
Transportation	223,814	6%	220,117	6%	-2%	274,678	7%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,504,264	100%	3,515,255	100%	0%	3,852,362	100%	10%
Amount per Pupil	$7,150		$7,726		8%	$8,179		6%

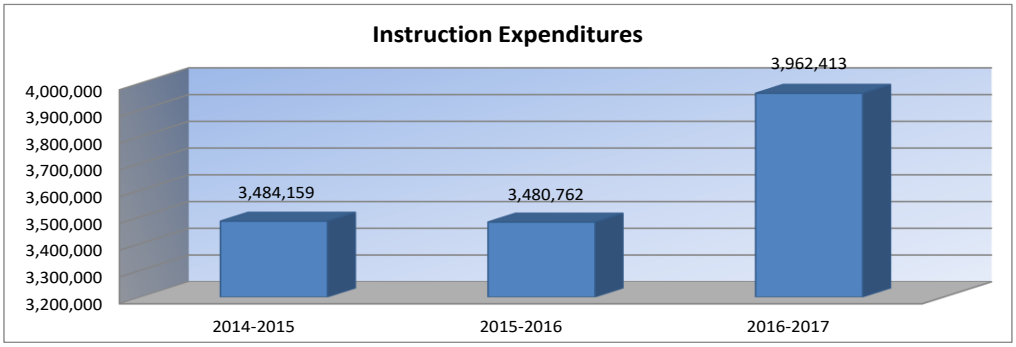
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 342

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	1,709,898		1,650,767	-3%		1,801,620	9%
Federal Funds	118,969		109,652	-8%		116,668	6%
Supplemental General	225,403		229,225	2%		233,709	2%
At Risk (4yr Old)	38,462		49,800	29%		88,375	77%
At Risk (K-12)	237,027		227,834	-4%		301,009	32%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	4,796		1,077	-78%		15,765	1364%
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	816,551		899,717	10%		1,011,222	12%
Cost of Living	0		0	0%		0	0%
Vocational Education	107,946		109,671	2%		133,885	22%
Gifts/Grants	3,926		8,632	120%		61,165	609%
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	166,814		142,458	-15%		198,995	40%
Contingency Reserve	0		0	0%			
Text Book & Student Material	25,145		20,607	-18%			
Activity Fund	29,222		31,322	7%			
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	3,484,159		3,480,762	0%		3,962,413	14%
Enrollment (FTE)*	490.1		455.0	-7%		471.0	4%
Amount per Pupil	7,109		7,650	8%		8,413	10%
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	3,484,159		3,480,762	0%		3,962,413	14%



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 342

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	4,379,904	0	4,379,904	0	0	0	0	0
Supplemental General	1,340,050	85,245	588,550			0	666,255	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	99,405	40,919		0	xxxxxxxxxxx	58,486	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	306,464	18,000		0	xxxxxxxxxxx	296,646	0	8,182
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	855,000	776,546		0	0	100,000	112,804	163,320
Driver Training	16,565	15,534	3,780	0	xxxxxxxxxxx	0	5,700	8,449
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	274,319	60,000	1,826	123,167	0	13,513	75,813	0
Professional Development	27,100	27,100		0	xxxxxxxxxxx	0	0	0
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	1,119,522	394,040	0	0	xxxxxxxxxxx	953,091	0	227,609
Vocational Education	136,885	13,747	0	0	xxxxxxxxxxx	123,138	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	61,165	11,165					50,000	0
Textbook & Student Materials Revolving		190,891						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	322,718	0				322,718		XXXXXXXX
Contingency Reserve		513,346						XXXXXXXX
Activity Funds		0						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	146,469	108,289	45,405	0	0		158,764	165,989
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			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	141,146	0	xxxxxxxxxxx	141,146	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	9,226,712	2,254,822	5,019,465	264,313	0	1,867,592	1,069,336	573,549
Less Transfers	1,867,592							
TOTAL Budget Expenditures	$7,359,120							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	4,764,448	4,832,813	5,019,465
Federal Revenues	266,429	262,724	264,313
Local Revenues*	1,148,020	1,240,453	1,069,336
Total Revenues	6,178,897	6,335,990	6,353,114
Revenues Per Pupil	12,607	13,925	13,489

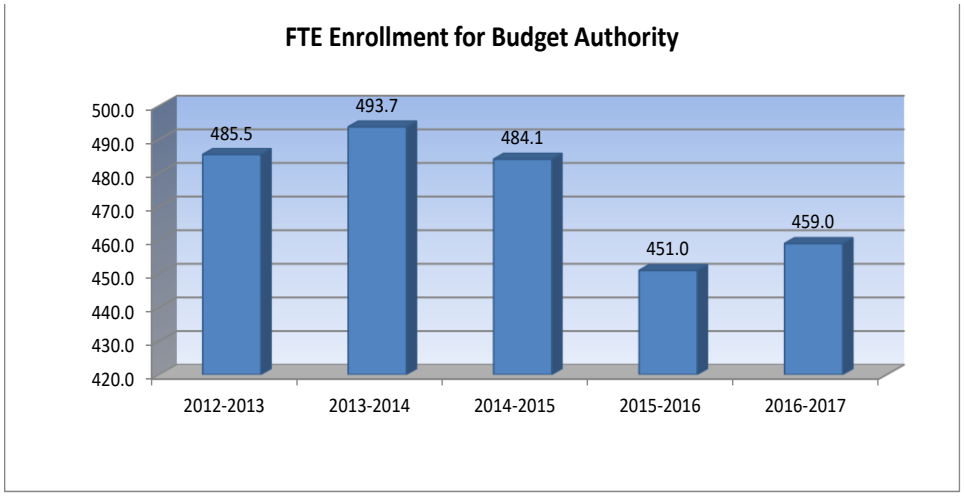
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

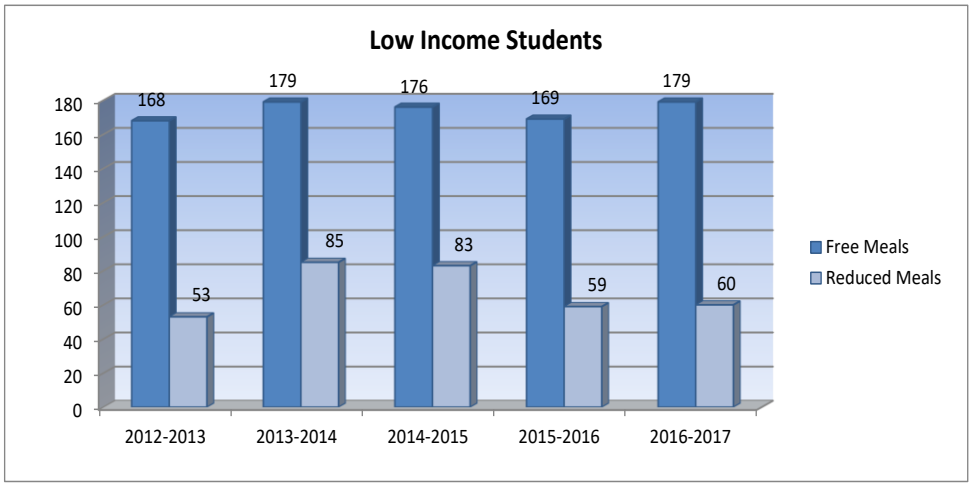
*Excludes "Transfers" to avoid duplication of revenue.

USD# 342

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)*	485.5	493.7	2%	484.1	-2%	451.0	-7%	459.0	2%
Number of Students - Free Meals	168	179	7%	176	-2%	169	-4%	179	6%
Number of Students - Reduced Meals	53	85	60%	83	-2%	59	-29%	60	2%



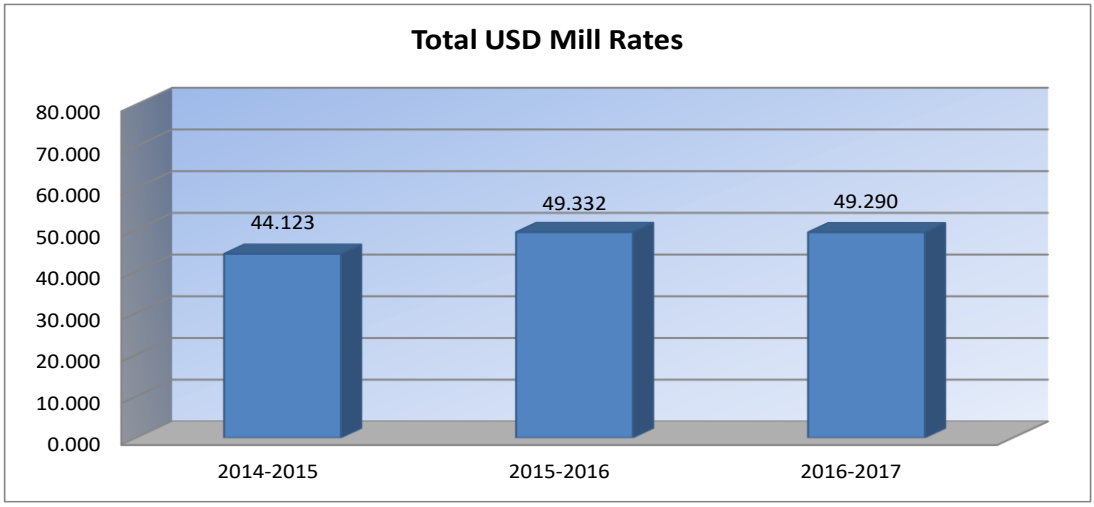


*FTE for state aid and budget authority purposes for the general fund.

USD# 342

Miscellaneous Information
Mill Rates by Fund

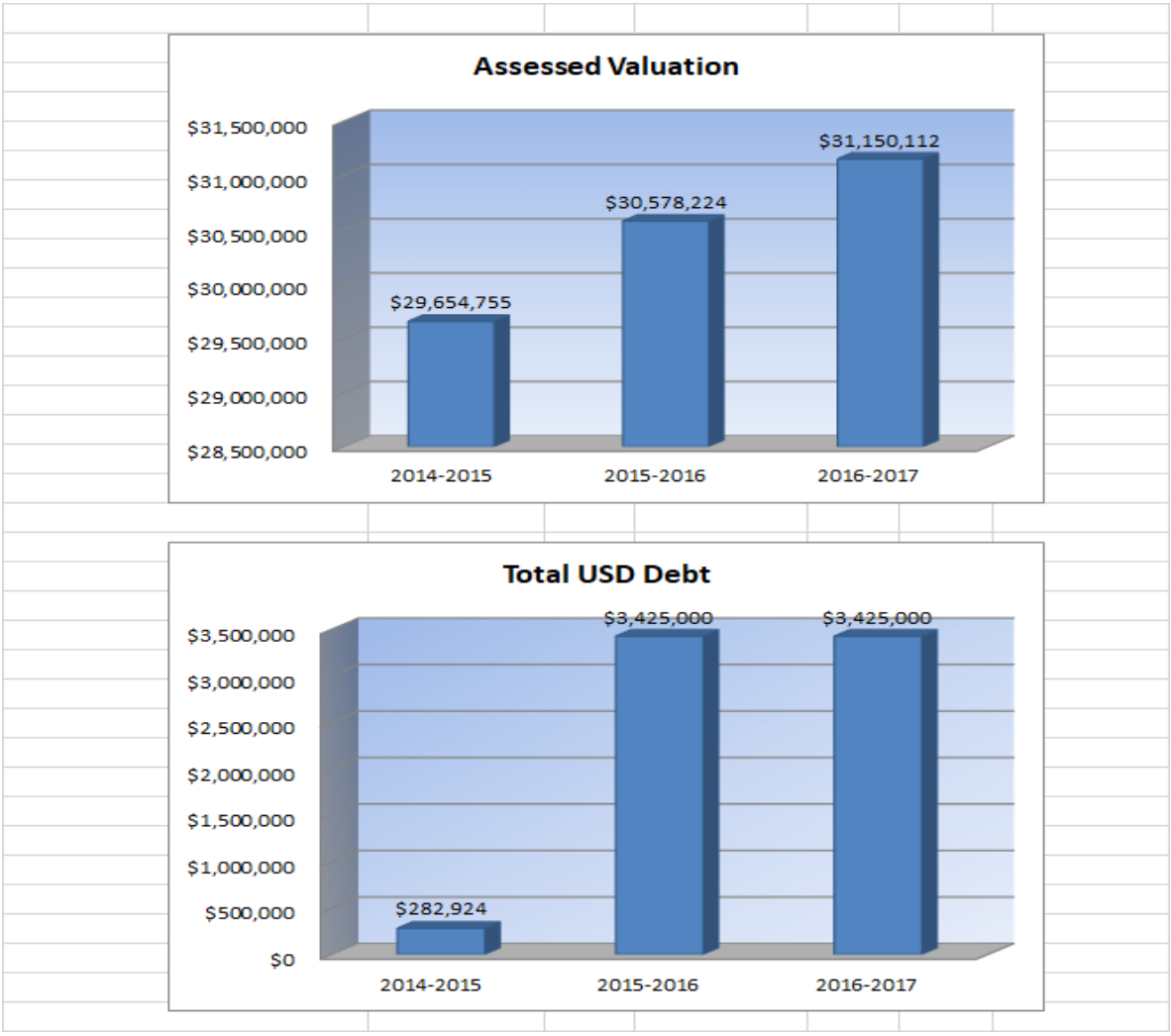
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	19.180	19.034	21.009
Adult Education	0.000	0.000	0.000
Capital Outlay	4.943	4.999	3.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	5.299	5.281
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	**44.123**	**49.332**	**49.290**
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	1.977	2.000	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.977**	**2.000**	**2.000**



USD# 342

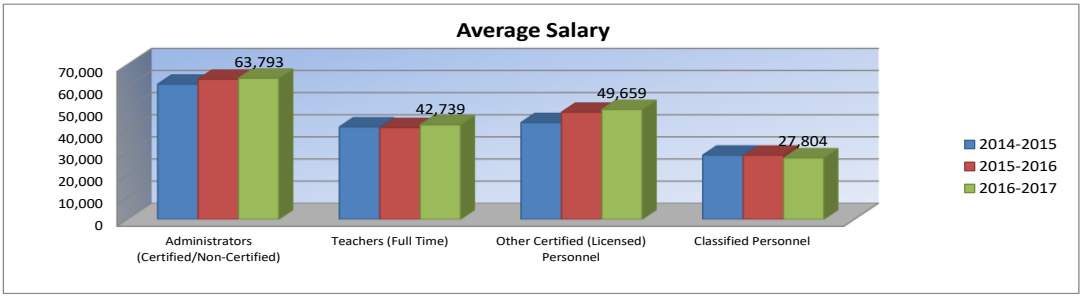
Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$29,654,755	$30,578,224	$31,150,112
Bonded Indebtedness	282,924	3,425,000	3,425,000



USD# 342
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)	6.4	391,117	61,112	6.6	417,996	63,333	6.6	421,036	63,793
Teachers (Full Time)	36.0	1,504,783	41,800	37.0	1,534,807	41,481	37.0	1,581,355	42,739
Other Certified (Licensed) Personnel	5.5	240,707	43,765	3.5	169,479	48,423	3.4	168,841	49,659
Classified Personnel	17.9	519,773	29,038	17.7	513,441	29,008	17.7	492,129	27,804
Substitutes/Temporary Help	XXXXX	90,847	XXXXXXXXX	XXXXX	101,355	XXXXXXXXX	XXXXX	127,094	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