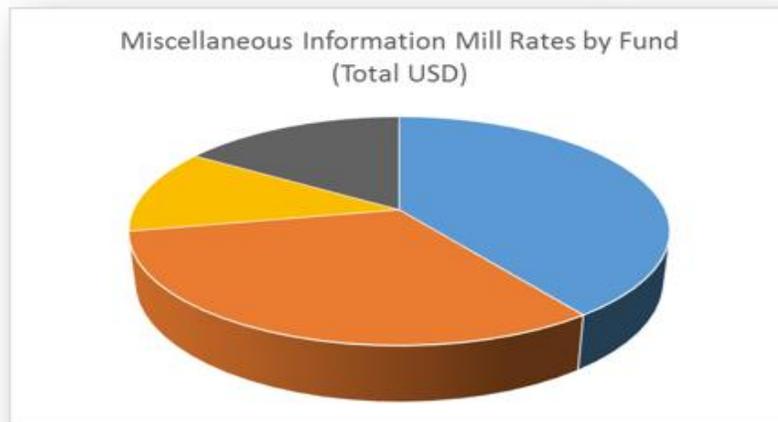
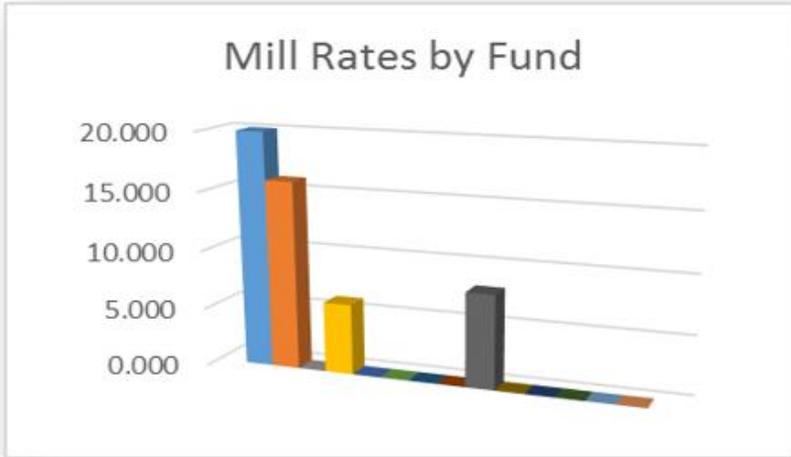


BUDGET AT A GLANCE

2016-17



USD 351 - Macksville



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	2,415,808	63%	2,358,097	59%	-2%	2,750,584	57%	17%
Student Support Services	66,591	2%	68,494	2%	3%	68,663	1%	0%
Instructional Support Services	46,022	1%	47,375	1%	3%	61,016	1%	29%
Administration & Support	516,590	14%	516,364	13%	0%	537,017	11%	4%
Operations & Maintenance	341,292	9%	552,977	14%	62%	604,090	13%	9%
Transportation	205,415	5%	211,456	5%	3%	218,492	5%	3%
Food Services	222,579	6%	220,406	6%	-1%	279,385	6%	27%
Capital Improvements	950	0%	0	0%	-100%	269,063	6%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,815,247	100%	3,975,169	100%	4%	4,788,310	100%	20%
Amount per Pupil	\$15,837		\$18,489		17%	\$20,729		12%
Current Expenditures**	3,759,636	100%	3,701,881	100%	-2%	4,219,247	100%	14%
Amount per Pupil	\$15,607		\$17,218		10%	\$18,265		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,415,808	63%	2,358,097	59%	-4%	2,750,584	57%	-2%
Instruction*** (Current Expenditures)	2,415,808	64%	2,358,097	64%	0%	2,750,584	65%	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

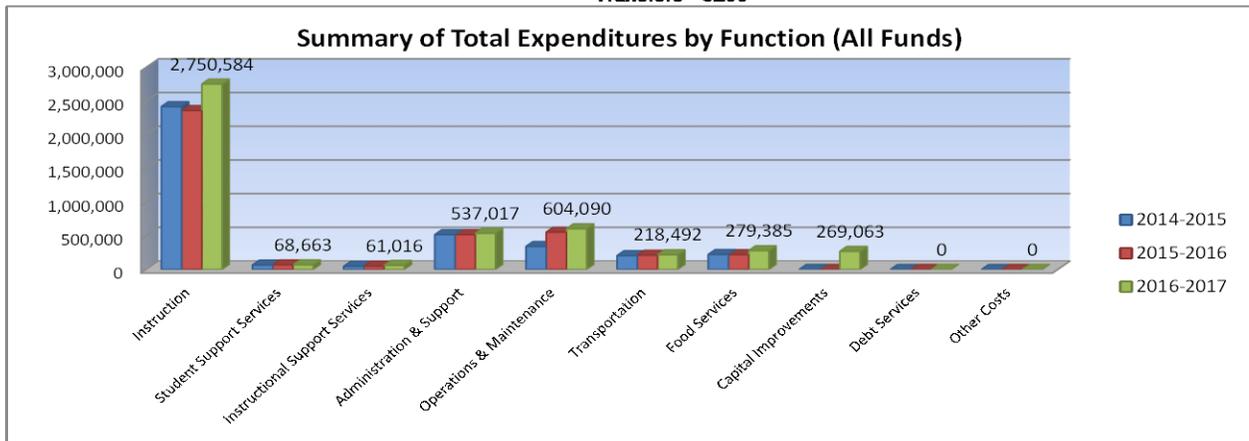
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

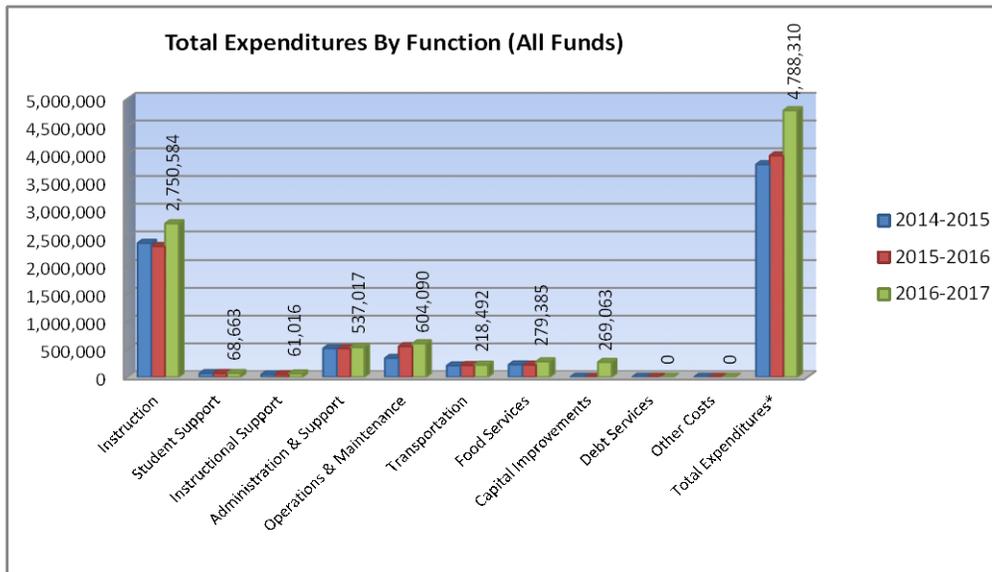
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	2,415,808	2,358,097	2,750,584
Student Support	66,591	68,494	68,663
Instructional Support	46,022	47,375	61,016
Administration & Support	516,590	516,364	537,017
Operations & Maintenance	341,292	552,977	604,090
Transportation	205,415	211,456	218,492
Food Services	222,579	220,406	279,385
Capital Improvements	950	0	269,063
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,815,247	3,975,169	4,788,310

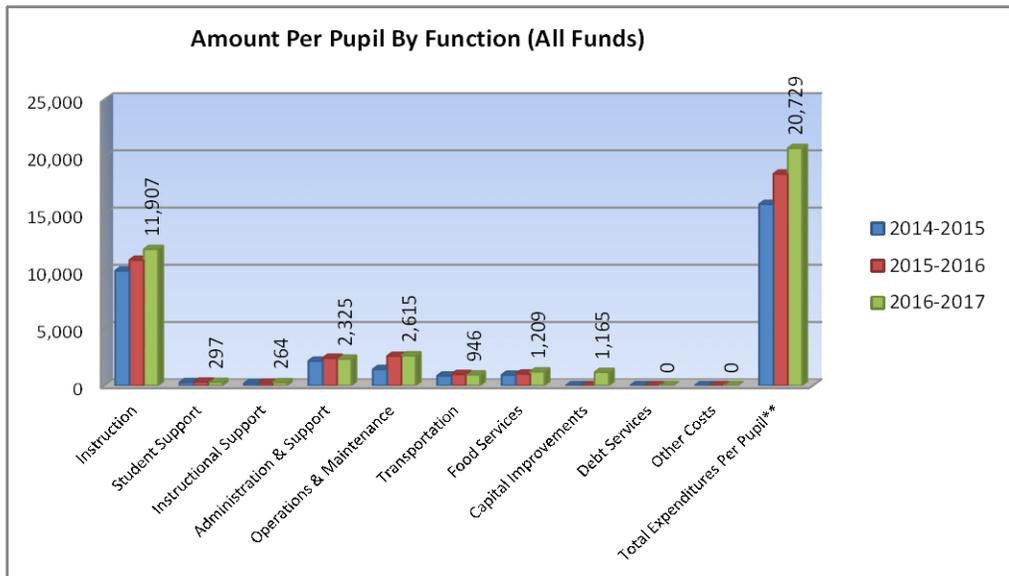


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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	10,028	10,968	11,907
Student Support	276	319	297
Instructional Support	191	220	264
Administration & Support	2,144	2,402	2,325
Operations & Maintenance	1,417	2,572	2,615
Transportation	853	984	946
Food Services	924	1,025	1,209
Capital Improvements	4	0	1,165
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,837	18,489	20,729
Enrollment (FTE)*	240.9	215.0	231.0

**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.*

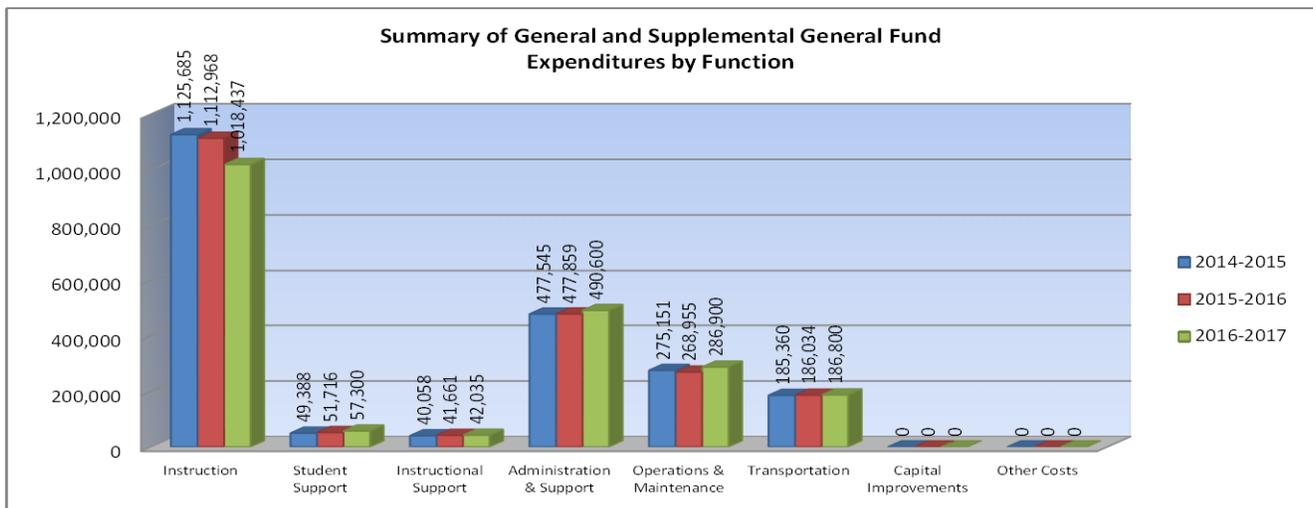


****The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

Summary of General and Supplemental General Fund Expenditures by Function

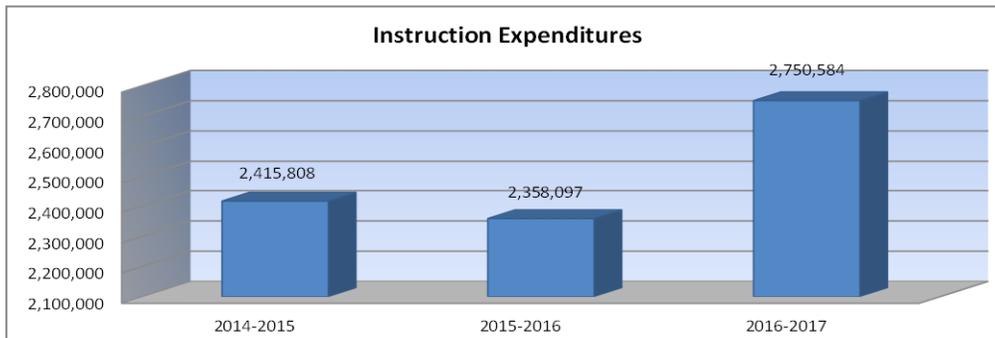
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,125,685	52%	1,112,968	52%	-1%	1,018,437	49%	-8%
Student Support	49,388	2%	51,716	2%	5%	57,300	3%	11%
Instructional Support	40,058	2%	41,661	2%	4%	42,035	2%	1%
Administration & Support	477,545	22%	477,859	22%	0%	490,600	24%	3%
Operations & Maintenance	275,151	13%	268,955	13%	-2%	286,900	14%	7%
Transportation	185,360	9%	186,034	9%	0%	186,800	9%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,153,187	100%	2,139,193	100%	-1%	2,082,072	100%	-3%
Amount per Pupil	\$8,938		\$9,950		11%	\$9,013		-9%

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)

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	1,067,887	1,055,246	-1%	912,490	-14%
Federal Funds	102,401	102,734	0%	94,890	-8%
Supplemental General	57,798	57,722	0%	105,947	84%
At Risk (4yr Old)	34,942	35,422	1%	45,000	27%
At Risk (K-12)	377,740	349,695	-7%	406,000	16%
Bilingual Education	66,299	75,007	13%	85,000	13%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Education	2,823	3,418	21%	27,960	718%
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	450,105	449,413	0%	856,585	91%
Cost of Living	0	0	0%	0	0%
Vocational Education	74,567	41,516	-44%	51,000	23%
Gifts/Grants	3,460	2,660	-23%	5,000	88%
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	107,440	98,894	-8%	160,712	63%
Contingency Reserve	0	0	0%		
Text Book & Student Material	32,282	41,370	28%		
Activity Fund	38,064	45,000	18%		
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	2,415,808	2,358,097	-2%	2,750,584	17%
Enrollment (FTE)*	240.9	215.0	-11%	231.0	7%
Amount per Pupil	10,028	10,968	9%	11,907	9%
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	2,415,808	2,358,097	-2%	2,750,584	17%



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.

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					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,651,606	0	2,629,106	0	7,500	0	15,000	0
Supplemental General	803,447	250,730	0	0	0	0	552,717	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	45,000	0	0	0	XXXXXXXXXXXX	45,000	0	0
Adult Supplemental Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (K-12)	406,000	0	0	0	XXXXXXXXXXXX	370,000	36,000	0
Bilingual Education	85,000	0	0	0	XXXXXXXXXXXX	75,000	10,000	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	569,063	407,463	0	0	0	0	161,600	0
Driver Training	27,960	26,610	1,350	0	XXXXXXXXXXXX	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Food Service	269,550	40,662	1,509	100,152	0	70,000	57,227	0
Professional Development	14,079	14,079	0	0	XXXXXXXXXXXX	0	0	0
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	0	0	0	0	XXXXXXXXXXXX	0	0	0
Special Education	871,685	364,605	0	0	XXXXXXXXXXXX	507,080	0	0
Vocational Education	51,000	0	0	0	XXXXXXXXXXXX	50,000	1,000	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	5,000	0	0	0	0	0	5,000	0
Textbook & Student Materials Revolving	0	81,975	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	XXXXXXXXXXXX	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	255,901	0	0	0	0	255,901	0	XXXXXXXXXX
Contingency Reserve	0	111,598	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	24,501	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	XXXXXXXXXXXX	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	106,000	0	XXXXXXXXXXXX	106,000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	6,161,291	1,322,223	2,631,965	206,152	7,500	1,372,981	838,544	0
Less Transfers	1,372,981							
TOTAL Budget Expenditures	\$4,788,310							

Sources of Revenue - - State, Federal, Local

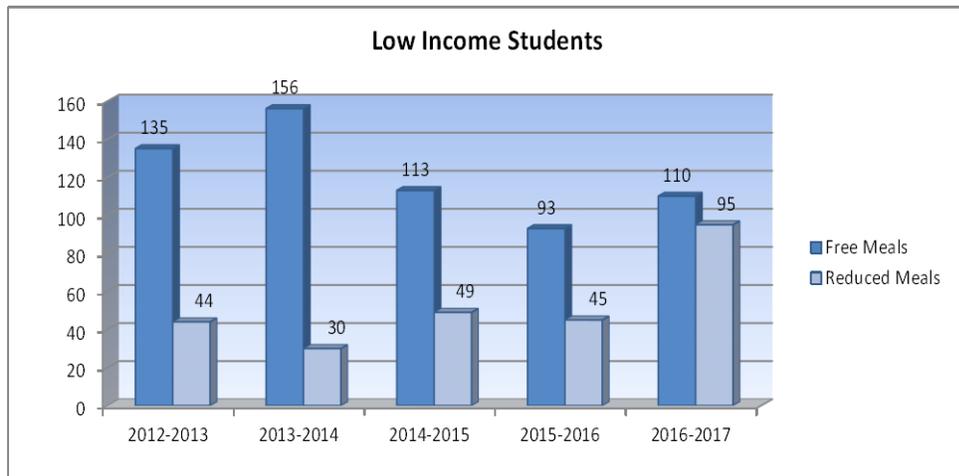
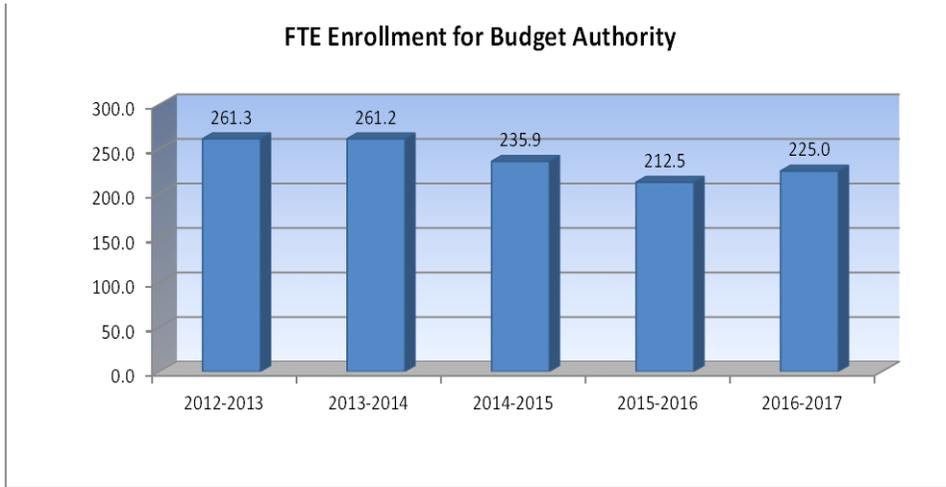
	2014-2015	2015-2016	2016-2017
State Revenues	2,517,382	2,483,522	2,631,965
Federal Revenues	220,605	219,031	206,152
Local Revenues*	1,171,327	1,209,200	846,044
Total Revenues	3,909,314	3,911,753	3,684,161
Revenues Per Pupil	16,228	18,194	15,949

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.

Enrollment Information

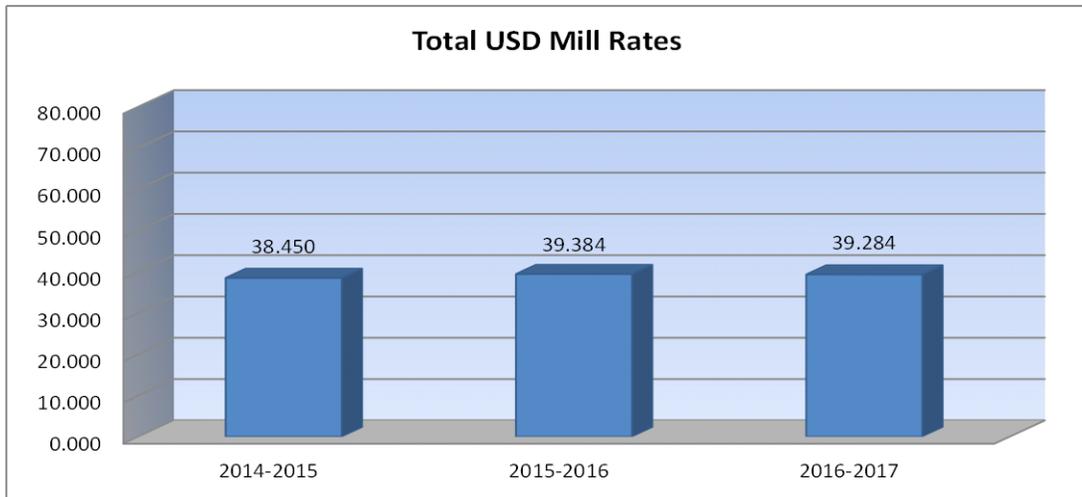
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	261.3	261.2	0%	235.9	-10%	212.5	-10%	225.0	6%
Number of Students - Free Meals	135	156	16%	113	-28%	93	-18%	110	18%
Number of Students - Reduced Meals	44	30	-32%	49	63%	45	-8%	95	111%



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

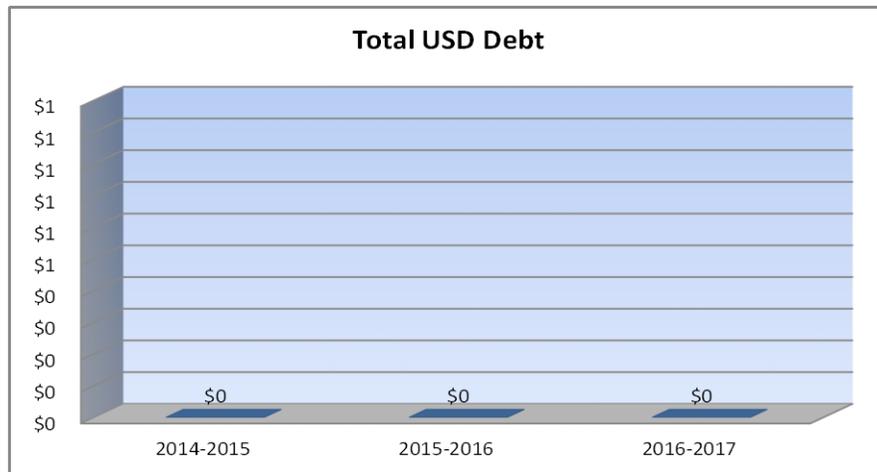
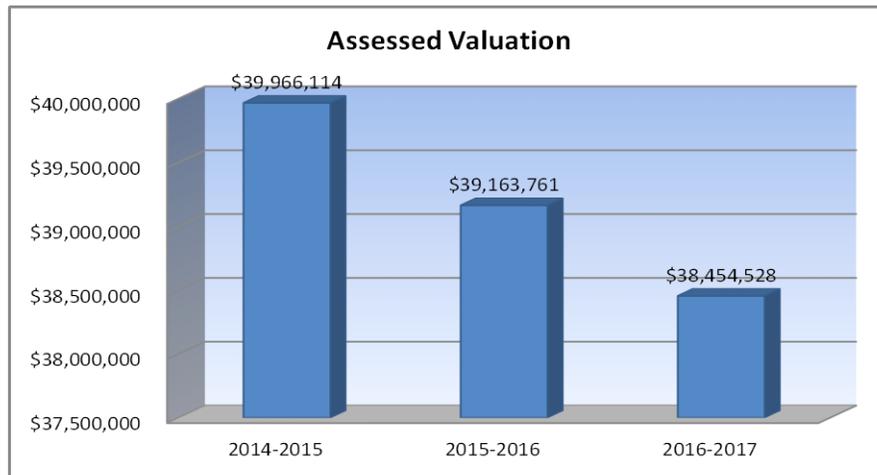
**Miscellaneous Information
Mill Rates by Fund**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	14.450	15.386	15.284
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.998	4.000
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	38.450	39.384	39.284
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	1.000	0.999	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.000	0.999	1.000



Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	\$39,966,114	\$39,163,761	\$38,454,528
Bonded Indebtedness	0	0	0



**USD# 351
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)	3.0	205,000	68,333	3.0	206,000	68,667	3.0	215,270	71,757
Teachers (Full Time)	26.6	1,265,167	47,563	26.6	1,290,470	48,514	26.6	1,295,890	48,718
Other Certified (Licensed) Personnel	2.5	140,264	56,106	2.5	143,069	57,228	2.5	144,189	57,676
Classified Personnel	30.0	507,472	16,916	30.0	517,621	17,254	30.0	540,914	18,030
Substitutes/Temporary Help	XXXXXX	25,000	XXXXXXX	XXXXXX	25,750	XXXXXXX	XXXXXX	26,523	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