

Budget at a Glance 2019-20



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	2,394,385	59%	2,436,940	58%	2%	2,940,756	61%	21%
Student Support Services	30,149	1%	32,169	1%	7%	73,920	2%	130%
Instructional Support Services	44,867	1%	42,720	1%	-5%	69,943	1%	64%
Administration & Support	515,577	13%	503,682	12%	-2%	538,014	11%	7%
Operations & Maintenance	512,387	13%	780,665	18%	52%	560,028	12%	-28%
Transportation	313,645	8%	205,647	5%	-34%	352,531	7%	71%
Food Services	219,211	5%	227,519	5%	4%	269,454	6%	18%
Capital Improvements	1,280	0%	0	0%	-100%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	43	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	4,031,544	100%	4,229,342	100%	5%	4,804,646	100%	14%
Amount per Pupil	\$17,760		\$19,535		10%	\$20,445		5%
Current Expenditures**	3,783,297	100%	3,837,271	100%	1%	4,388,577	100%	14%
Amount per Pupil	\$16,667		\$17,724		6%	\$18,675		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,393,960	59%	2,422,015	57%	-2%	2,815,756	59%	2%
Instruction*** (Current Expenditures)	2,393,960	63%	2,422,015	63%	0%	2,815,756	64%	1%

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

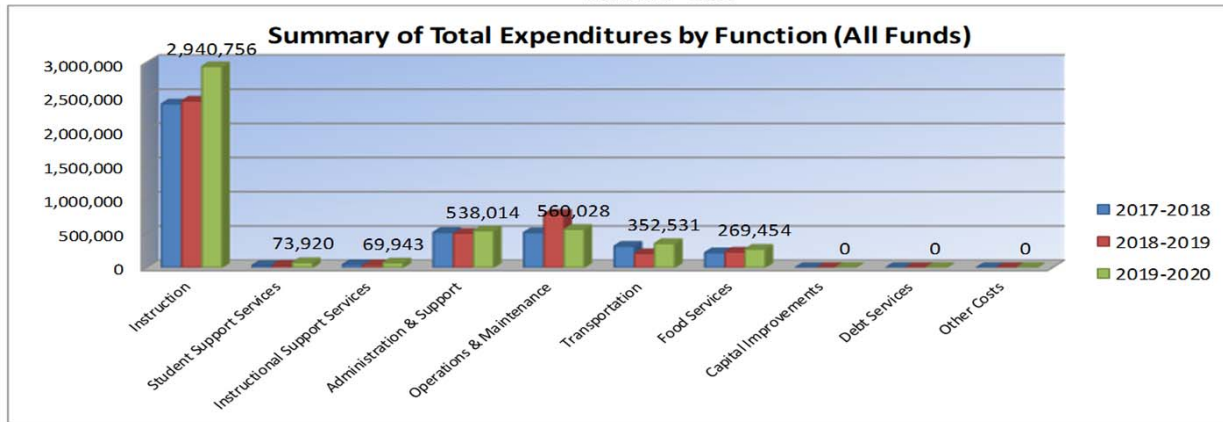
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

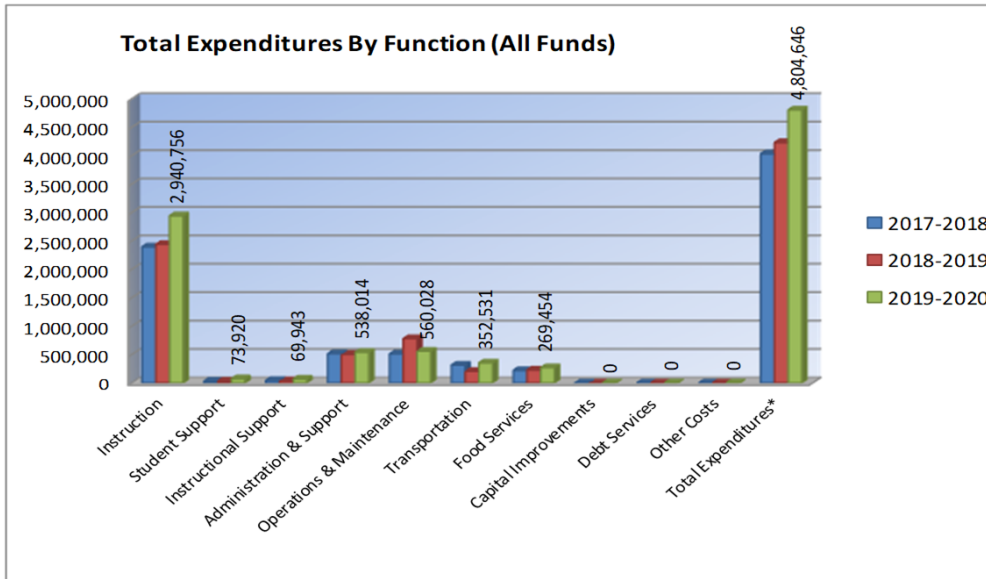
Further definition of what goes into each category:

- 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,394,385	2,436,940	2,940,756
Student Support	30,149	32,169	73,920
Instructional Support	44,867	42,720	69,943
Administration & Support	515,577	503,682	538,014
Operations & Maintenance	512,387	780,665	560,028
Transportation	313,645	205,647	352,531
Food Services	219,211	227,519	269,454
Capital Improvements	1,280	0	0
Debt Services	0	0	0
Other Costs	43	0	0
Total Expenditures*	4,031,544	4,229,342	4,804,646

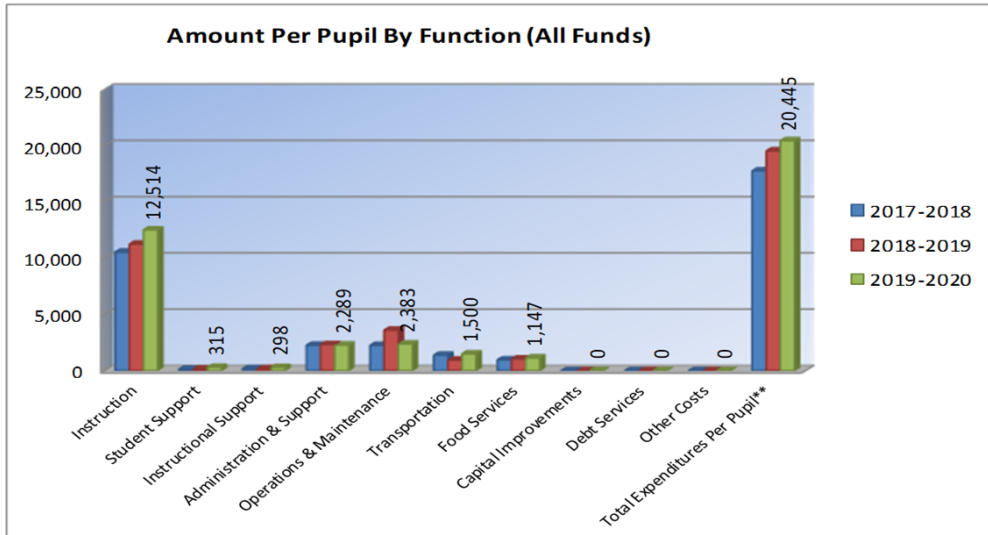


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	10,548	11,256	12,514
Student Support	133	149	315
Instructional Support	198	197	298
Administration & Support	2,271	2,326	2,289
Operations & Maintenance	2,257	3,606	2,383
Transportation	1,382	950	1,500
Food Services	966	1,051	1,147
Capital Improvements	6	0	0
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	17,760	19,535	20,445
Enrollment (FTE)*	227.0	216.5	235.0

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

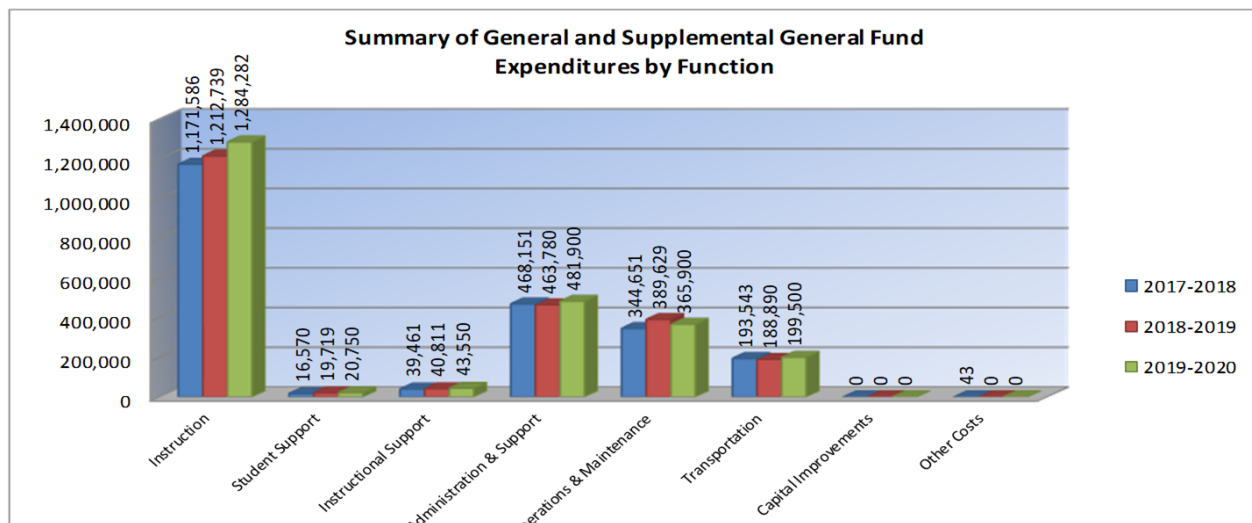


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

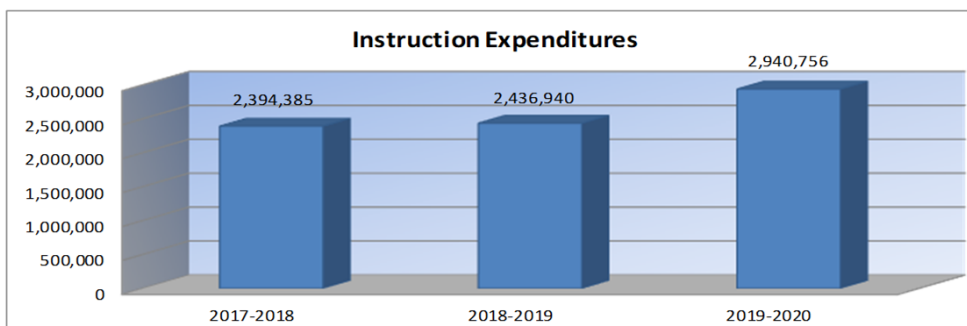
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,171,586	52%	1,212,739	52%	4%	1,284,282	54%	6%
Student Support	16,570	1%	19,719	1%	19%	20,750	1%	5%
Instructional Support	39,461	2%	40,811	2%	3%	43,550	2%	7%
Administration & Support	468,151	21%	463,780	20%	-1%	481,900	20%	4%
Operations & Maintenance	344,651	15%	389,629	17%	13%	365,900	15%	-6%
Transportation	193,543	9%	188,890	8%	-2%	199,500	8%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	43	0%	0	0%	-100%	0	0%	0%
Total Expenditures	2,234,005	100%	2,315,568	100%	4%	2,395,882	100%	3%
Amount per Pupil	\$9,841		\$10,695		9%	\$10,195		-5%

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)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	1,106,853	1,150,002	4%	1,147,762	0%
Federal Funds	79,461	91,604	15%	87,977	-4%
Supplemental General	64,733	62,737	-3%	136,520	118%
Preschool-Aged At-Risk	38,265	39,458	3%	45,000	14%
At Risk (K-12)	370,870	377,752	2%	380,300	1%
Bilingual Education	77,510	77,587	0%	107,617	39%
Virtual Education	0	0	0%	0	0%
Capital Outlay	425	14,925	3412%	125,000	738%
Driver Education	3,274	2,962	-10%	25,191	750%
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	417,388	418,091	0%	617,510	48%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	12,294	7,711	-37%	13,090	70%
Gifts/Grants	0	8,436	0%	10,000	19%
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	142,279	119,704	-16%	244,789	104%
Contingency Reserve	0	0	0%		
Text Book & Student Material	38,545	22,471	-42%		
Activity Fund	42,488	43,500	2%		
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	2,394,385	2,436,940	2%	2,940,756	21%
Enrollment (FTE)*	227.0	216.5	-5%	235.0	9%
Amount per Pupil	10,548	11,256	7%	12,514	11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,394,385	2,436,940	2%	2,940,756	21%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance	
			State	Federal	Interest	Local			Other
General	2,567,557	0	2,567,557	0	0	0	0	0	XXXXXXXXXX
Supplemental General	788,739	141,820	0	0	0	0	646,919	0	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0	0
At Risk (4yr Old)	45,000	0	0	0	0	45,000	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0	0
At Risk (K-12)	430,057	30,000	0	0	0	380,057	20,000	0	0
Bilingual Education	107,617	9,065	0	0	0	93,552	5,000	0	0
Virtual Education	0	0	0	0	0	0	0	0	0
Capital Outlay	416,069	220,424	0	0	0	0	195,645	0	0
Driver Training	25,441	23,361	2,080	0	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0	0
Extraordinary School Program	0	0	0	0	0	0	0	0	0
Food Service	257,967	40,043	1,363	96,681	9,000	60,000	50,880	0	0
Professional Development	19,733	17,266	2,467	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0	0
Special Education	625,810	260,505	0	0	0	365,305	0	0	0
Career and Postsecondary Education	13,090	0	0	0	0	11,090	2,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	10,000	0	4,165	0	0	0	5,835	0	0
Textbook & Student Materials Revolving	0	41,638	0	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	370,003	0	370,003	0	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	111,598	0	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	10,085	0	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0	0
Federal Funds	87,977	0	XXXXXXXXXX	87,977	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	0	XXXXXXXXXX
SUBTOTAL	5,765,060	905,805	2,947,635	184,658	9,000	955,004	926,279	0	0
Less Transfers	955,004								
TOTAL Budget Expenditures	\$4,810,056								

Sources of Revenue - - State, Federal, Local

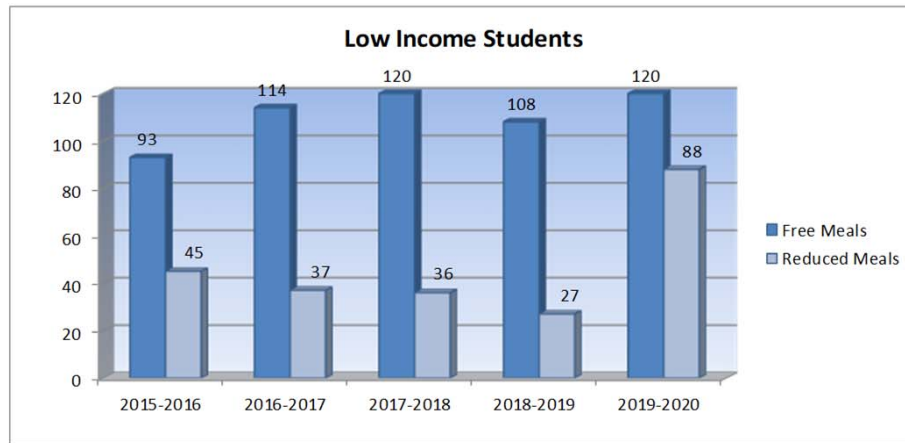
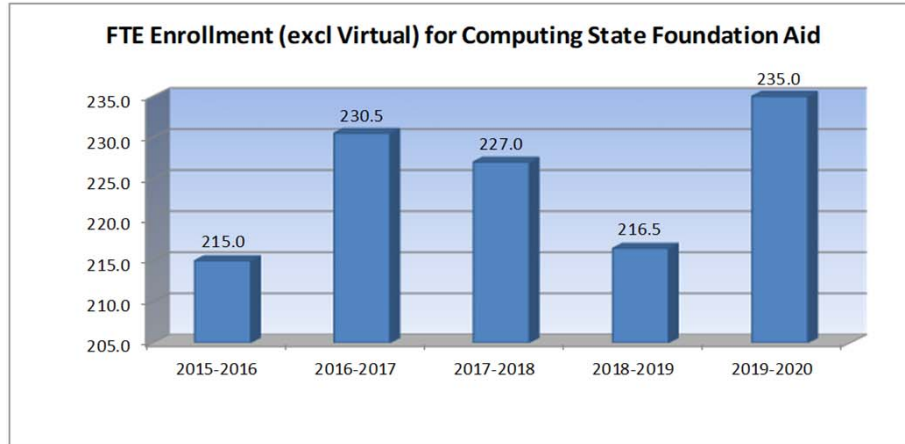
	2017-2018	2018-2019	2019-2020
State Revenues	2,529,213	2,516,354	2,947,635
Federal Revenues	196,331	192,296	184,658
Local Revenues*	1,166,843	1,216,628	935,279
Total Revenues	3,892,387	3,925,278	4,067,572
Revenues Per Pupil	17,147	18,131	17,309

Effective July 1, 2014 (2014-15 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 general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

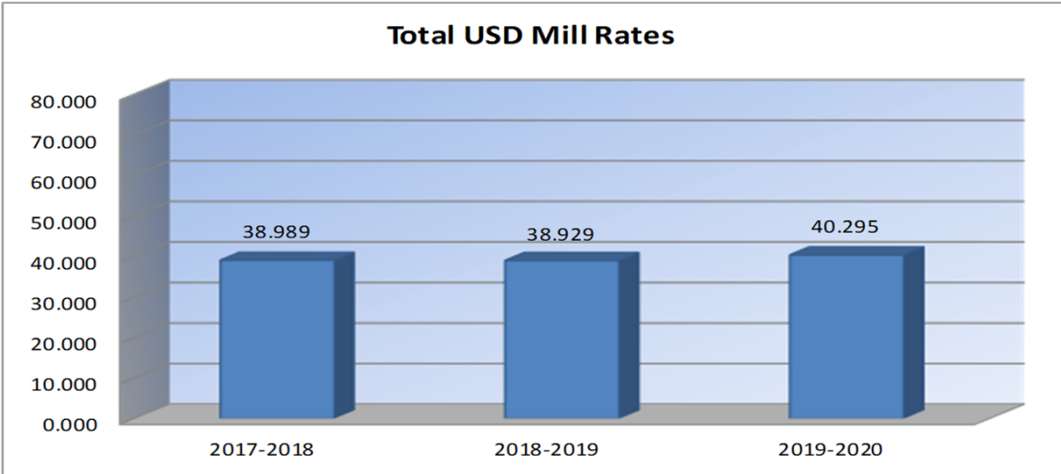
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	215.0	230.5	7%	227.0	-2%	216.5	-5%	235.0	9%
Number of Students - Free Meals	93	114	23%	120	5%	108	-10%	120	11%
Number of Students - Reduced Meals	45	37	-18%	36	-3%	27	-25%	88	226%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

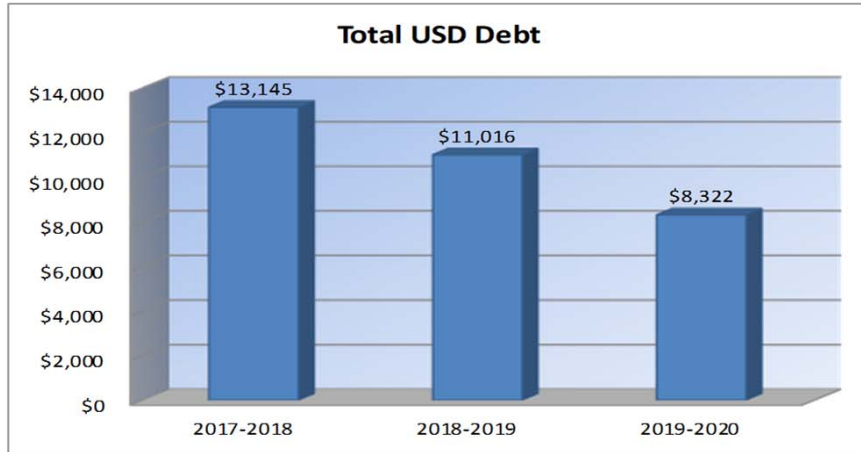
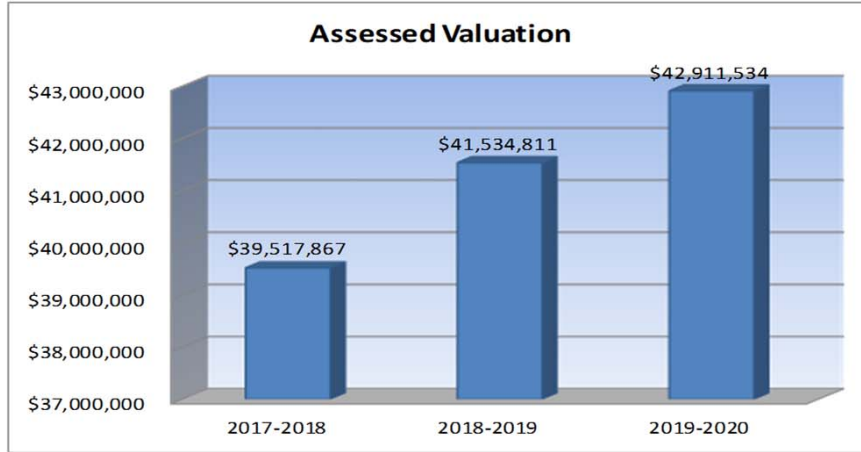
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	15.000	14.927	16.295
Adult Education	0.000	0.000	0.000
Capital Outlay	3.989	4.002	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	38.989	38.929	40.295
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	0.997	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.997	1.000	1.000



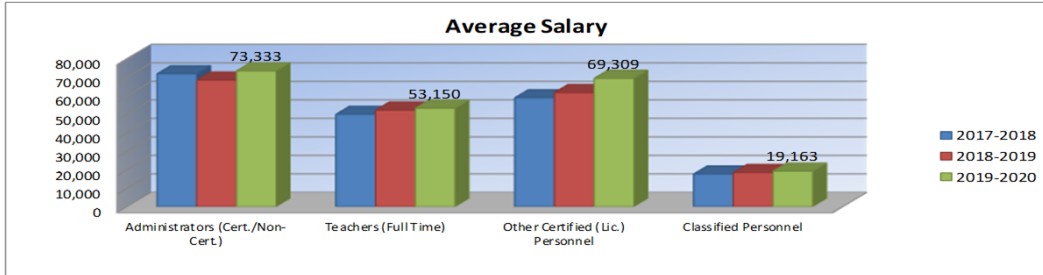
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$39,517,867	\$41,534,811	\$42,911,534
Bonded Indebtedness	13,145	11,016	8,322



USD# 351
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	215,220	71,740	3.0	205,000	68,333	3.0	220,000	73,333
Teachers (Full Time)	26.6	1,326,592	49,872	25.6	1,333,764	52,100	26.6	1,413,777	53,150
Other Certified (Licensed) Personnel	2.5	147,073	58,829	2.5	153,985	61,594	1.5	103,964	69,309
Classified Personnel	30.0	527,973	17,599	30.0	552,788	18,426	30.0	574,899	19,163
Substitutes/Temporary Help	XXXX		XXXXXXXXXX	XXXX		XXXXXXXXXX	XXXX		XXXXXXXXXX



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