

# Budget at a Glance

376 - Sterling

2023-2024



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

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## Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$4,746,539	53%	\$4,564,009	49%	-4%	\$5,653,203	55%	24%
Student Support Services	\$250,955	3%	\$77,497	1%	-69%	\$30,000	0%	-61%
Instructional Support Services	\$223,797	2%	\$244,490	3%	9%	\$174,250	2%	-29%
Administration & Support	\$636,288	7%	\$696,325	7%	9%	\$641,000	6%	-8%
Operations & Maintenance	\$1,045,310	12%	\$614,862	7%	-41%	\$804,228	8%	31%
Transportation	\$444,501	5%	\$1,289,642	14%	190%	\$554,000	5%	-57%
Food Services	\$242,226	3%	\$190,443	2%	-21%	\$534,180	5%	180%
Capital Improvements	\$120,681	1%	\$223,552	2%	85%	\$356,007	3%	59%
Debt Services	\$1,272,925	14%	\$1,469,180	16%	15%	\$1,538,582	15%	5%
Other Costs	\$24,738	0%	\$21,541	0%	-13%	\$19,984	0%	-7%
Total Expenditures <sup>1</sup>	9,007,960	100%	\$9,391,541	100%	4%	\$10,305,434	100%	10%
Amount per Pupil	\$19,166		\$20,416		7%	\$21,514		5%
Current Expenditures <sup>2</sup>	\$8,537,131	100%	\$8,215,403	100%	-4%	\$9,214,427	100%	12%
Amount per Pupil	\$18,164		\$17,860		-2%	\$19,237		8%

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

Total Expenditures	\$4,746,539	53%	\$4,564,009	49%	-4%	\$5,493,203	53%	4%
Current Expenditures	\$4,746,539	56%	\$4,564,009	56%	0%	\$5,493,203	60%	4%

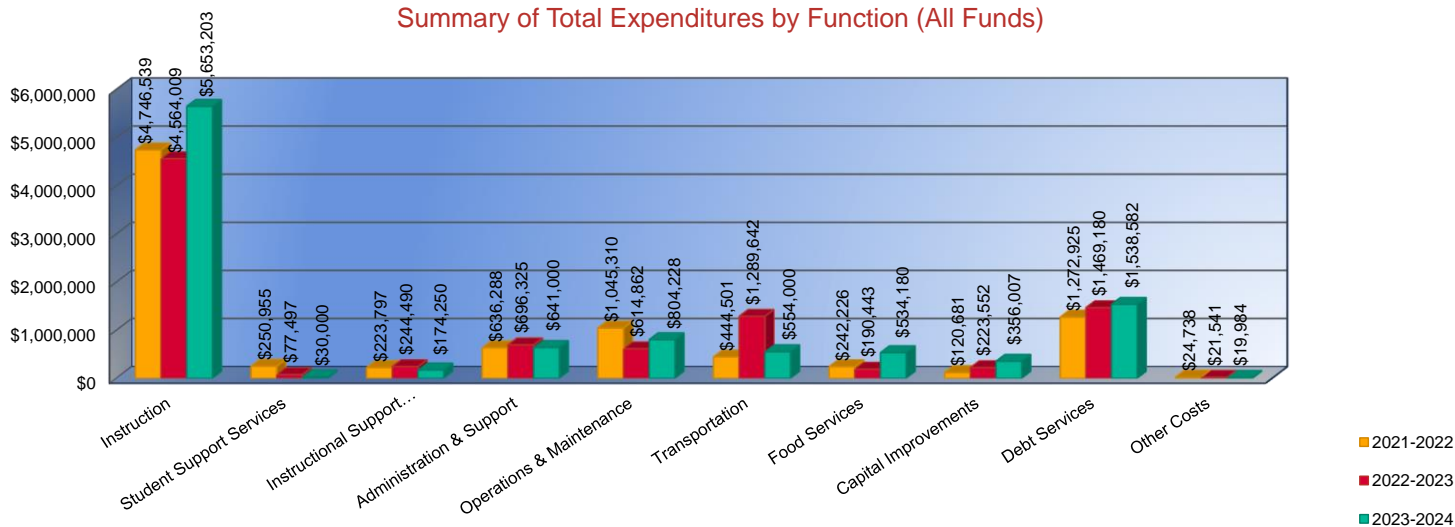
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

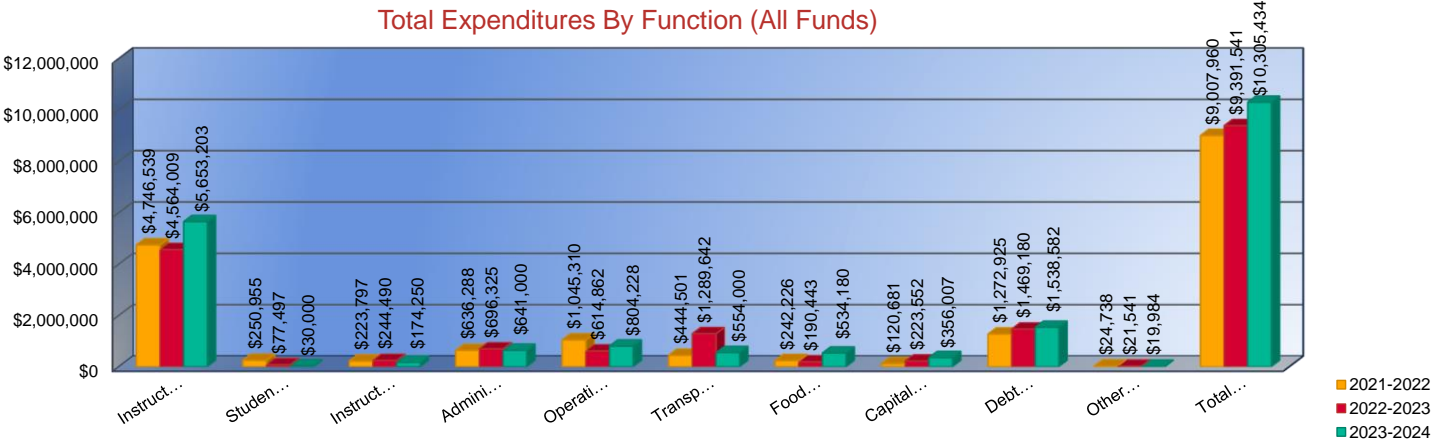
## Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$4,746,539	\$4,564,009	\$5,653,203
Student Support	\$250,955	\$77,497	\$30,000
Instructional Support	\$223,797	\$244,490	\$174,250
Administration & Support	\$636,288	\$696,325	\$641,000
Operations & Maintenance	\$1,045,310	\$614,862	\$804,228
Transportation	\$444,501	\$1,289,642	\$554,000
Food Services	\$242,226	\$190,443	\$534,180
Capital Improvements	\$120,681	\$223,552	\$356,007
Debt Services	\$1,272,925	\$1,469,180	\$1,538,582
Other Costs	\$24,738	\$21,541	\$19,984
Total Expenditures <sup>1</sup>	\$9,007,960	\$9,391,541	\$10,305,434

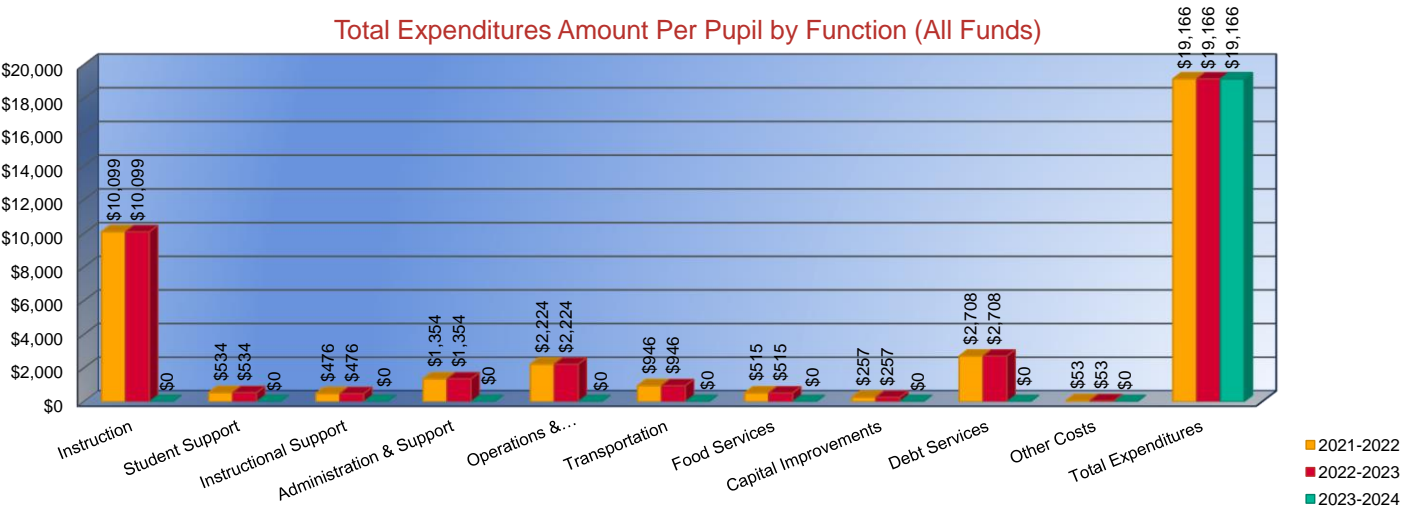
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$10,099	\$9,922	\$11,802
Student Support	\$534	\$168	\$63
Instructional Support	\$476	\$532	\$364
Administration & Support	\$1,354	\$1,514	\$1,338
Operations & Maintenance	\$2,224	\$1,337	\$1,679
Transportation	\$946	\$2,804	\$1,157
Food Services	\$515	\$414	\$1,115
Capital Improvements	\$257	\$486	\$743
Debt Services	\$2,708	\$3,194	\$3,212
Other Costs	\$53	\$47	\$42
Total Expenditures <sup>1</sup>	\$19,166	\$20,416	\$21,514
Enrollment (FTE) <sup>2</sup>	470.0	460.0	479.0

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.

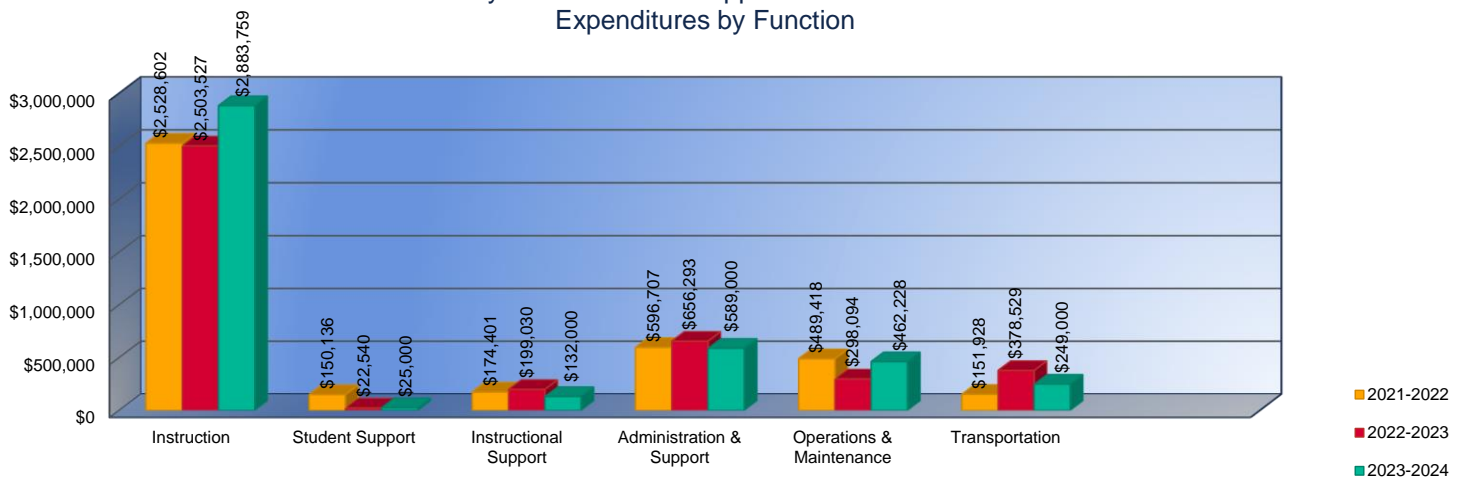


### Summary of General and Supplemental General Fund Expenditures by Function\*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$2,528,602	62%	\$2,503,527	62%	-1%	\$2,883,759	66%	15%
Student Support	\$150,136	4%	\$22,540	1%	-85%	\$25,000	1%	11%
Instructional Support	\$174,401	4%	\$199,030	5%	14%	\$132,000	3%	-34%
Administration & Support	\$596,707	15%	\$656,293	16%	10%	\$589,000	14%	-10%
Operations & Maintenance	\$489,418	12%	\$298,094	7%	-39%	\$462,228	11%	55%
Transportation	\$151,928	4%	\$378,529	9%	149%	\$249,000	6%	-34%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
<b>Total Expenditures</b>	<b>\$4,091,192</b>	<b>100%</b>	<b>\$4,058,013</b>	<b>100%</b>	<b>-1%</b>	<b>\$4,340,987</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$8,705		\$8,822		1%	\$9,063		3%

\*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)

	2021-2022 Actual
General	\$2,278,370
Federal Funds	\$421,132
Supplemental General	\$250,232
Preschool-Aged At-Risk	\$6,823
At Risk (K-12)	\$264,365
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Education	\$6,027
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$988,391
Cost of Living	\$0
Career and Postsecondary Ed.	\$182,540
Gifts & Grants <sup>1</sup>	\$36,952
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$311,707
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$4,746,539</b>
Enrollment (FTE) <sup>3</sup>	470.0
Amount per Pupil <sup>2</sup>	\$10,099
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
<b>TOTAL</b>	<b>\$4,746,539</b>

	2022-2023 Actual	% Change
	\$2,348,037	3%
	\$167,729	-60%
	\$155,490	-38%
	\$15,122	122%
	\$413,944	57%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$20,509	240%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$888,005	-10%
	\$0	0%
	\$184,722	1%
	\$66,000	79%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$304,451	-2%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,564,009	-4%
	460.0	-2%
	\$9,922	-2%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,564,009	-4%

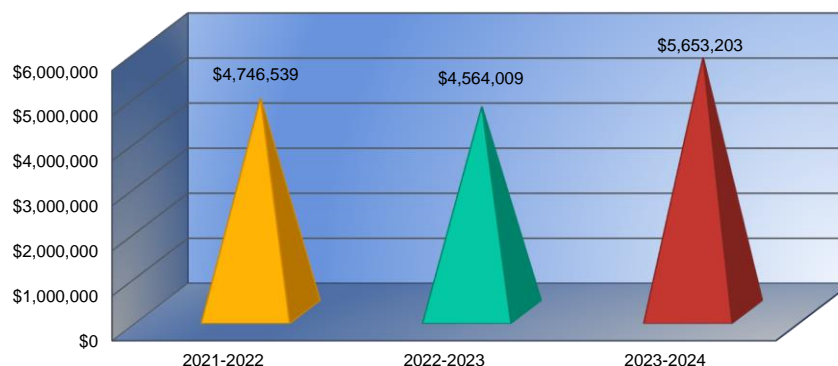
	2023-2024 Budget	% Change
	\$2,676,194	14%
	\$162,271	-3%
	\$207,565	33%
	\$5,076	-66%
	\$544,644	32%
	\$3,123	0%
	\$0	0%
	\$160,000	0%
	\$23,788	16%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,204,779	36%
	\$0	0%
	\$231,477	25%
	\$89,286	35%
	\$0	0%
	\$0	0%
	\$0	0%
	\$345,000	13%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$5,653,203	24%
	479.0	4%
	\$11,802	19%
	\$0	0%
	\$0	0%
	\$0	0%
	\$5,653,203	24%

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 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$4,565,462	\$0	\$4,565,462	\$0			\$0	\$0
Supplemental General	\$1,498,000	\$49,322	\$595,605			\$0	\$853,073	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$5,076	\$5,076		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$544,644	\$37,779		\$0	\$0	\$512,861	\$0	\$5,996
Bilingual Education	\$3,123	\$1,877		\$0	\$0	\$1,246	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,091,007	\$584,634	\$108,986	\$0	\$0	\$0	\$397,387	\$0
Driver Training	\$23,788	\$12,308	\$6,480	\$0	\$0	\$0	\$5,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$519,180	\$127,605	\$2,880	\$233,740	\$0	\$0	\$154,955	\$0
Professional Development	\$27,250	\$324	\$2,250	\$0	\$0	\$25,000	\$0	\$324
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,204,779	\$241,411	\$0	\$0	\$0	\$963,368	\$0	\$0
Career and Postsecondary Education	\$241,477	\$14,470	\$7,007	\$0	\$0	\$220,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$89,286	\$14,286	\$0	\$0			\$75,000	\$0
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$513,984	\$0	\$513,984					
Contingency Reserve		\$150,000						
Activity Funds		\$19,412						
Bond and Interest #1	\$1,538,582	\$1,375,550	\$415,260	\$0	\$0		\$952,938	\$1,205,166
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	\$162,271	\$7,752		\$154,519				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$12,027,909	\$2,641,806	\$6,217,914	\$388,259	\$0	\$1,722,475	\$2,438,353	\$1,211,486
Less Transfers	\$1,722,475							
TOTAL Budget Expenditures	\$10,305,434							

## Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	5,656,282	5,948,393	6,217,914
Federal Revenues	807,940	1,676,350	388,259
Local Revenues <sup>1</sup>	2,229,104	2,576,607	2,438,353
<b>Total Revenues</b>	<b>8,693,326</b>	<b>10,201,350</b>	<b>9,044,526</b>
Revenues Per Pupil	18,496	22,177	18,882

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.

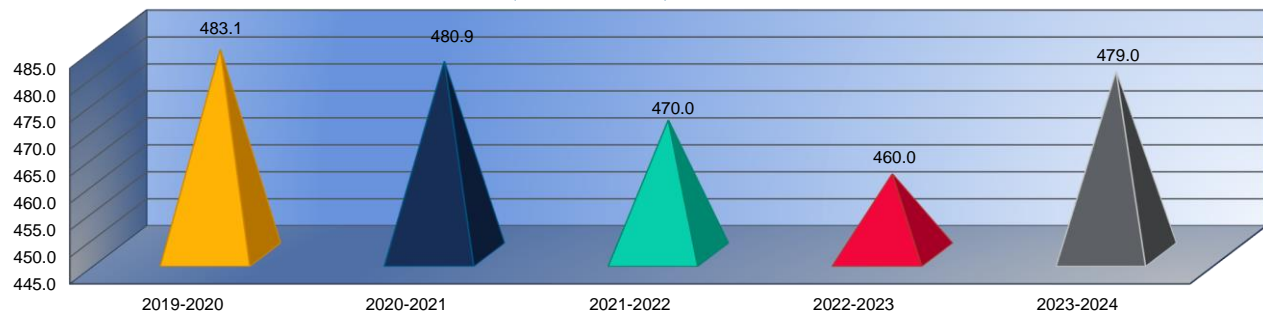


## Enrollment Information

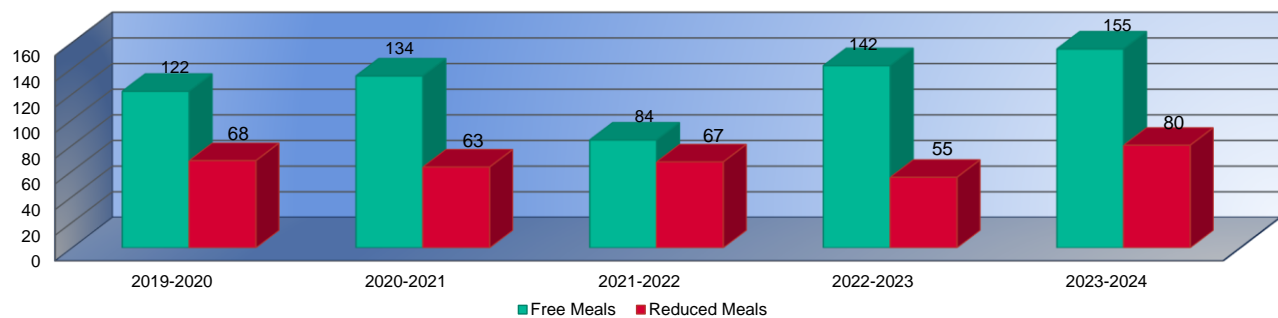
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	483.1	480.9	0%	470.0	-2%	460.0	-2%	479.0	4%
Free Meal Student Headcount	122	134	10%	84	-37%	142	69%	155	9%
Reduced Meal Student Headcount	68	63	-7%	67	6%	55	-18%	80	45%

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

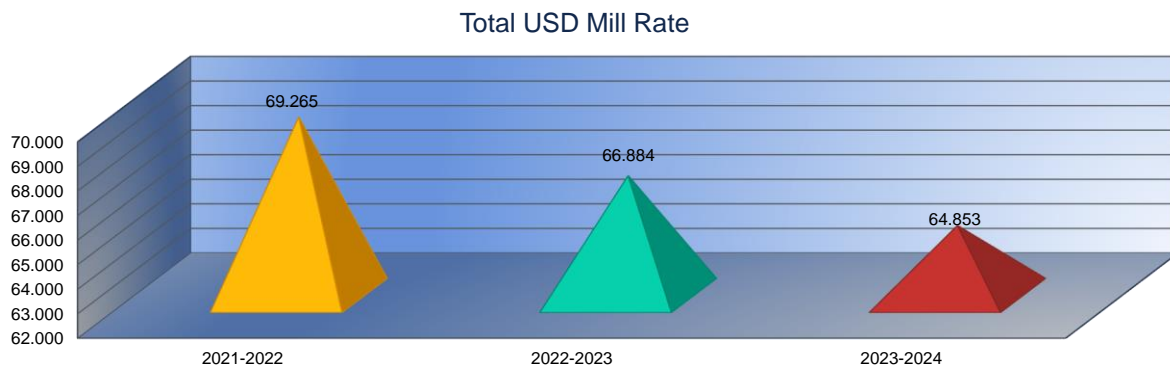


### Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	18.913
Adult Education	0.000
Capital Outlay	7.994
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	22.358
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
<b>TOTAL USD</b>	<b>69.265</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.752
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>2.752</b>

2022-2023	
Actual	
	20.000
	18.055
	0.000
	7.963
	0.000
	0.000
	0.000
	0.000
	0.000
	20.866
	0.000
	0.000
	0.000
	0.000
	<b>66.884</b>
	0.000
	0.000
	0.000
	2.786
	0.000
	<b>2.786</b>

2023-2024 Budget
20.000
17.896
0.000
8.000
0.000
0.000
0.000
0.000
0.000
18.957
0.000
0.000
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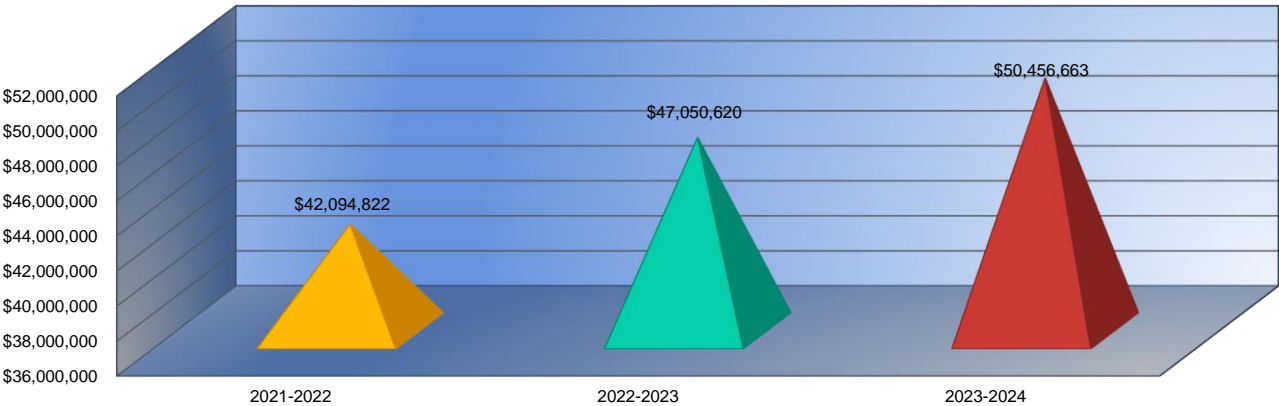
Other Information

	2021-2022 Actual
Assessed Valuation	\$42,094,822
Total USD Debt	\$20,505,000

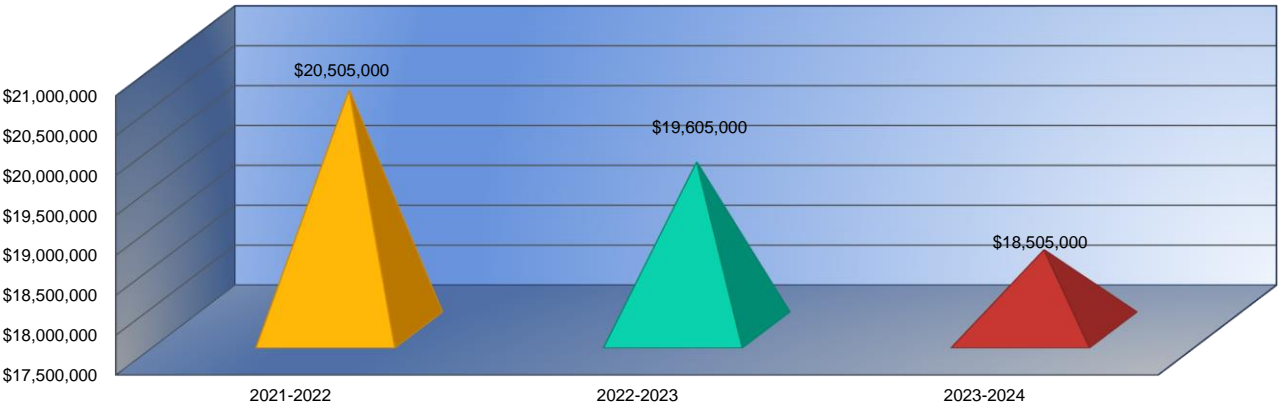
	2022-2023 Actual
Assessed Valuation	\$47,050,620
Total USD Debt	\$19,605,000

	2023-2024 Budget
Assessed Valuation	\$50,456,663
Total USD Debt	\$18,505,000

Assessed Valuation



Total USD Debt



## Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	4.0	\$371,736	\$92,934	4.0	\$390,403	\$97,601	4.0	\$410,216	\$102,554
Teachers (Full Time)	37.0	\$2,150,389	\$58,119	37.0	\$2,221,259	\$60,034	38.0	\$2,317,130	\$60,977
Other Licensed Personnel	4.4	\$233,407	\$53,047	4.4	\$250,692	\$56,975	4.3	\$250,451	\$58,244
Classified Personnel	26.0	\$733,818	\$28,224	24.0	\$812,960	\$33,873	26.0	\$871,060	\$33,502
Substitutes/Temporary Help	~~~~~	\$59,702	~~~~~	~~~~~	\$54,917	~~~~~	~~~~~	\$60,000	~~~~~

## Administrators:

\*Licensed Personnel - 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-Licensed Personnel - 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)\*\*\*\*.

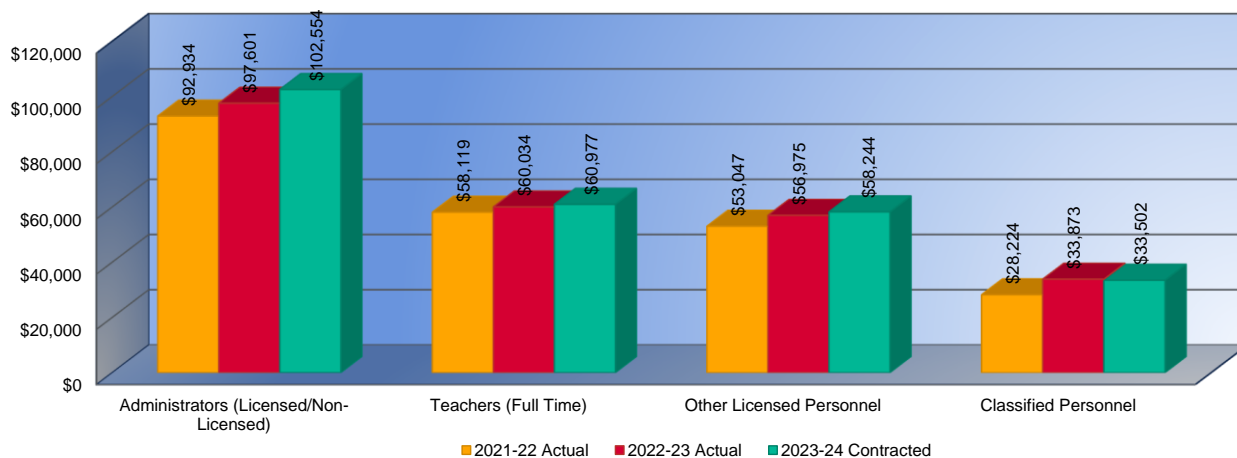
\*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

\*\*FTE of 1.0 for Non-Licensed 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