

# Budget at a Glance

210 - Hugoton Public Schools

2023-2024



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

Budget at a Glance

## Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
--	---

Total Expenditures by Function (All Funds)..... 4

Total Expenditures Amount per Pupil by Function (All Funds)..... 5

Summary of General and Supplemental General Fund Expenditures..... 6

Instruction Expenses..... 7

Sources of Revenue and Proposed Budget for 2023-2024..... 8

Enrollment and Low Income Students..... 9

Mill Rates by Fund..... 10

Assessed Valuation and Bonded Indebtedness..... 11

Average Salary..... 12

District Reports..... 13

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	\$8,537,150	53%	\$9,322,478	50%	9%	\$9,934,692	52%	7%
Student Support Services	\$391,693	2%	\$273,477	1%	-30%	\$252,102	1%	-8%
Instructional Support Services	\$696,479	4%	\$669,471	4%	-4%	\$805,863	4%	20%
Administration & Support	\$1,533,709	9%	\$1,823,387	10%	19%	\$1,860,896	10%	2%
Operations & Maintenance	\$2,271,693	14%	\$2,620,726	14%	15%	\$3,105,517	16%	18%
Transportation	\$536,649	3%	\$857,504	5%	60%	\$968,776	5%	13%
Food Services	\$322,725	2%	\$353,537	2%	10%	\$374,103	2%	6%
Capital Improvements	\$172,743	1%	\$143,140	1%	-17%	\$200,000	1%	40%
Debt Services	\$1,722,067	11%	\$2,724,715	15%	58%	\$1,699,883	9%	-38%

Budget-at-a-Glance

2023-2024 | USD #210

Other Costs	\$16,794	0%	\$40	<1%	-100%	\$15,000	<1%	37400%
Total Expenditures <sup>1</sup>	16,201,702	100%	\$18,788,475	100%	16%	\$19,216,832	100%	2%
Amount per Pupil	\$16,089		\$18,915		18%	\$19,198		1%
Current Expenditures <sup>2</sup>	\$13,608,433	100%	\$14,836,391	100%	9%	\$15,616,949	100%	5%
Amount per Pupil	\$13,514		\$14,936		11%	\$15,601		4%

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

Total Expenditures	\$8,509,180	53%	\$9,226,075	49%	-4%	\$9,809,692	51%	2%
Current Expenditures	\$8,509,180	63%	\$9,226,075	62%	-1%	\$9,809,692	63%	1%

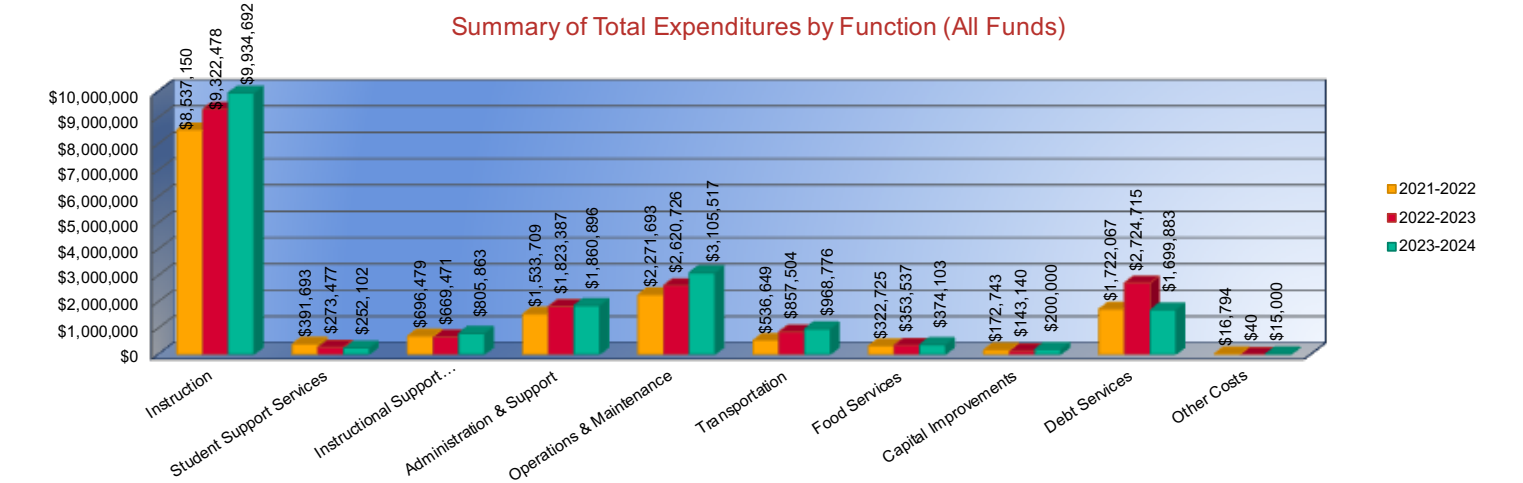
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving. Actuals are not budgeted funds.

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)

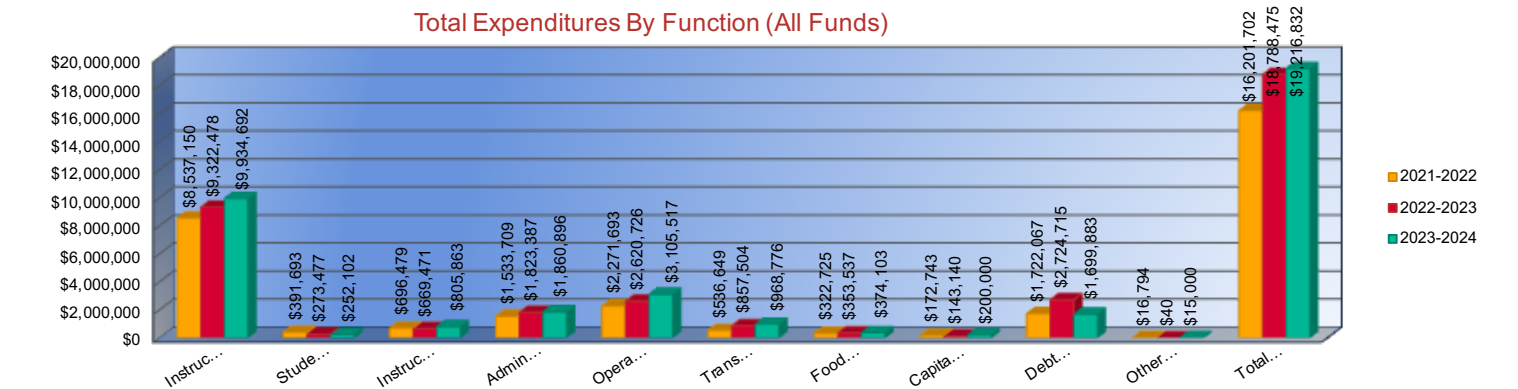
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$8,537,150	\$9,322,478	\$9,934,692
Student Support	\$391,693	\$273,477	\$252,102
Instructional Support	\$696,479	\$669,471	\$805,863
Administration & Support	\$1,533,709	\$1,823,387	\$1,860,896
Operations & Maintenance	\$2,271,693	\$2,620,726	\$3,105,517
Transportation	\$536,649	\$857,504	\$968,776
Food Services	\$322,725	\$353,537	\$374,103
Capital Improvements	\$172,743	\$143,140	\$200,000
Debt Services	\$1,722,067	\$2,724,715	\$1,699,883
Other Costs	\$16,794	\$40	\$15,000
Total Expenditures <sup>1</sup>	\$16,201,702	\$18,788,475	\$19,216,832

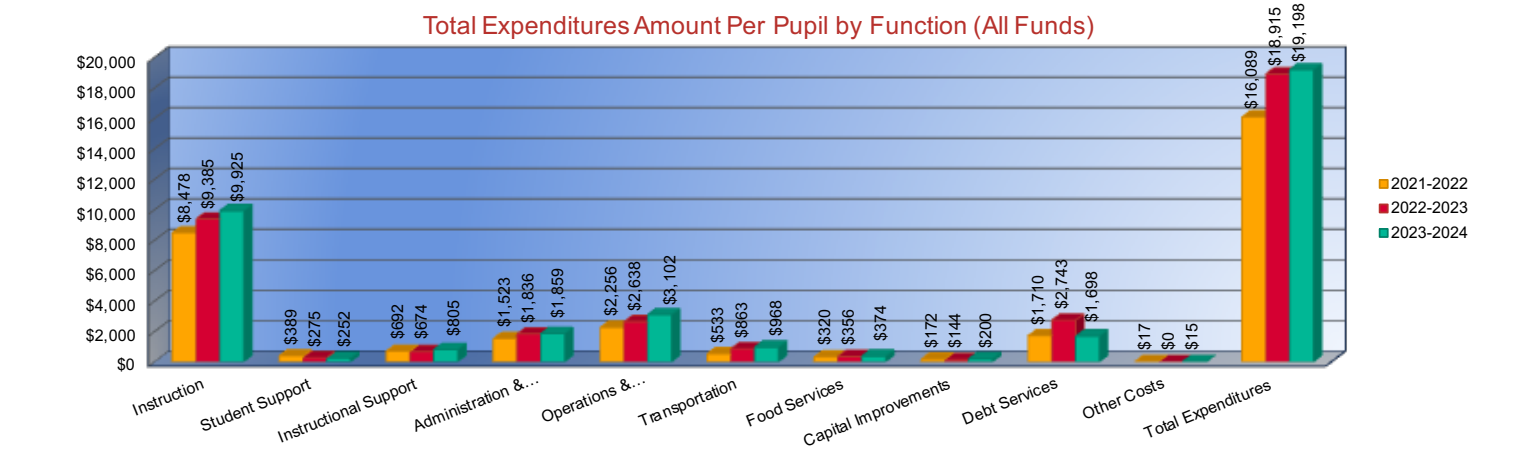
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

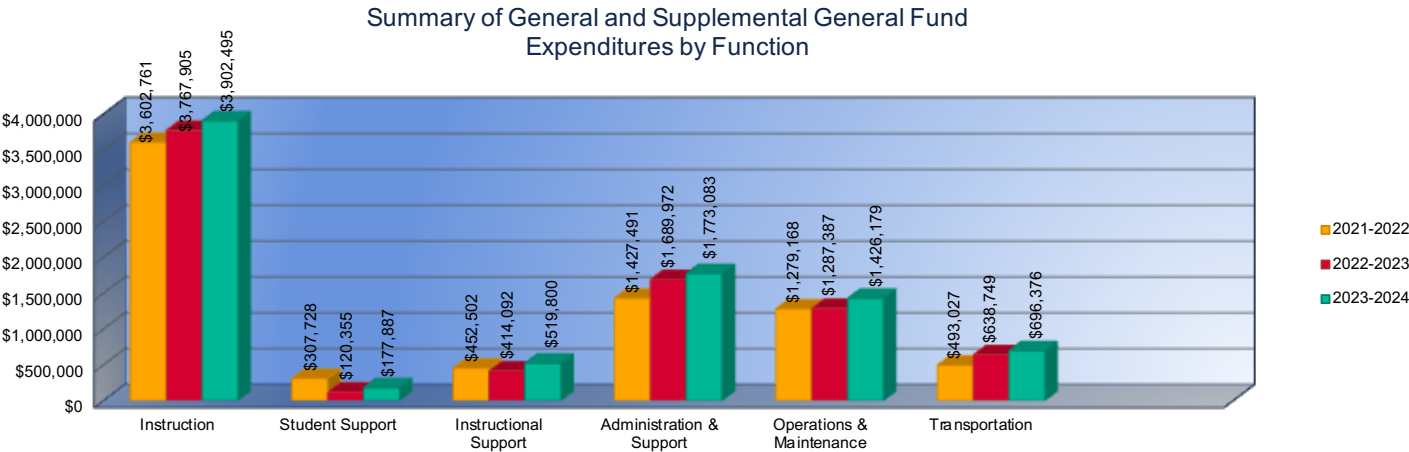
	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$8,478	\$9,385	\$9,925
Student Support	\$389	\$275	\$252
Instructional Support	\$692	\$674	\$805
Administration & Support	\$1,523	\$1,836	\$1,859
Operations & Maintenance	\$2,256	\$2,638	\$3,102
Transportation	\$533	\$863	\$968
Food Services	\$320	\$356	\$374
Capital Improvements	\$172	\$144	\$200
Debt Services	\$1,710	\$2,743	\$1,698
Other Costs	\$17	\$0	\$15
Total Expenditures¹	\$16,089	\$18,915	\$19,198
Enrollment (FTE)²	1,007.0	993.3	1,001.0

(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	\$3,602,761	48%	\$3,767,905	48%	5%	\$3,902,495	46%	4%
Student Support	\$307,728	4%	\$120,355	2%	-61%	\$177,887	2%	48%
Instructional Support	\$452,502	6%	\$414,092	5%	-8%	\$519,800	6%	26%
Administration & Support	\$1,427,491	19%	\$1,689,972	21%	18%	\$1,773,083	21%	5%
Operations & Maintenance	\$1,279,168	17%	\$1,287,387	16%	1%	\$1,426,179	17%	11%
Transportation	\$493,027	7%	\$638,749	8%	30%	\$696,376	8%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$7,562,677	100%	\$7,918,460	100%	5%	\$8,495,820	100%	7%
Amount per Pupil	\$7,510		\$7,972		6%	\$8,487		6%

\*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.



Instruction Expenditures (1000)

	2021-2022 Actual
General	\$3,602,761
Federal Funds	\$591,316
Supplemental General	\$0
Preschool-Aged At-Risk	\$105,501
At Risk (K-12)	\$1,390,000
Bilingual Education	\$292,713
Virtual Education	\$50,940
Capital Outlay	\$27,970
Driver Education	\$5,176
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$951,269
Cost of Living	\$0
Career and Postsecondary Ed.	\$139,886
Gifts & Grants¹	\$664
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$778,654
Contingency Reserve	\$162,000
Text Book & Student Material	\$0
Activity Fund	\$438,300
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$8,537,150</b>
Enrollment (FTE)³	1,007.0
Amount per Pupil²	\$8,478
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
<b>TOTAL</b>	<b>\$8,537,150</b>

2022-2023 Actual	% Change
\$3,739,427	4%
\$716,190	21%
\$28,478	0%
\$108,492	3%
\$1,916,550	38%
\$265,561	-9%
\$53,456	5%
\$96,403	245%
\$9,229	78%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$988,333	4%
\$0	0%
\$141,347	1%
\$9,096	1270%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$778,655	0%
\$0	-100%
\$0	0%
\$471,261	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$9,322,478	9%
993.3	-1%
\$9,385	11%
\$0	0%
\$0	0%
\$0	0%
\$9,322,478	9%

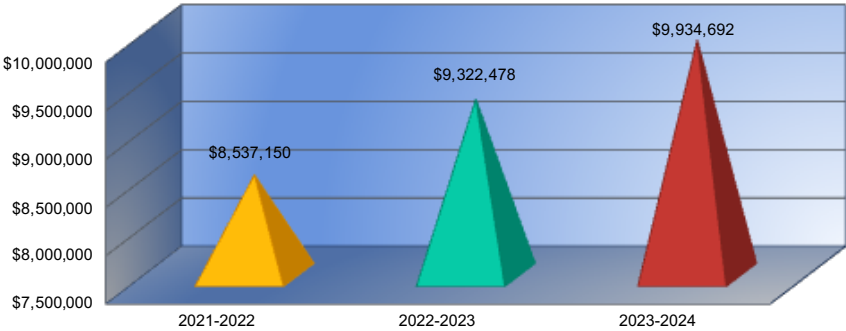
2023-2024 Budget	% Change
\$3,852,495	3%
\$1,360,747	90%
\$50,000	76%
\$115,000	6%
\$1,993,919	4%
\$293,069	10%
\$35,000	-35%
\$125,000	30%
\$13,690	48%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,079,800	9%
\$184,221	30%
\$15,000	65%
\$0	0%
\$0	0%
\$0	0%
\$816,751	5%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$9,934,692	7%
1,001.0	1%
\$9,925	6%
\$0	0%
\$0	0%
\$0	0%
\$9,934,692	7%

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	\$9,401,875	\$0	\$9,401,875	\$0			\$0	\$0
Supplemental General	\$3,000,778	\$134,575	\$1,362,653			\$0	\$1,503,550	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$115,000	\$0		\$0	\$0	\$106,000	\$9,000	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,993,919	\$0		\$0	\$0	\$1,993,919	\$0	\$0
Bilingual Education	\$293,069	\$0		\$0	\$0	\$293,069	\$0	\$0
Virtual Education	\$35,000	\$0			\$0	\$35,000	\$0	\$0
Capital Outlay	\$1,900,000	\$1,112,818	\$191,919	\$0	\$150,000	\$0	\$975,733	\$530,470
Driver Training	\$13,690	\$55,168	\$5,265	\$0	\$0	\$0	\$6,000	\$52,743
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$821,978	\$126,232	\$4,528	\$573,187	\$0	\$70,000	\$169,345	\$121,314
Professional Development	\$40,783	\$37,695	\$4,500	\$0	\$0	\$35,000	\$0	\$36,412
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,100,000	\$424,962	\$0	\$0	\$0	\$1,129,322	\$0	\$454,284
Career and Postsecondary Education	\$184,221	\$39,221	\$15,225	\$0	\$0	\$145,000	\$0	\$15,225
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$572,575						
Gifts and Grants	\$30,000	\$36,706	\$0	\$0			\$25,000	\$31,706
Textbook & Student Materials Revolving		\$64,354						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,007,707	\$0	\$1,007,707					
Contingency Reserve		\$863,731						
Activity Funds		\$211,133						
Bond and Interest #1	\$1,699,883	\$1,681,189	\$356,555	\$0	\$0		\$440,194	\$778,055
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	\$1,485,762	-\$493,584		\$1,979,346				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$23,123,665	\$4,866,775	\$12,350,227	\$2,552,533	\$150,000	\$3,807,310	\$3,128,822	\$2,020,209
Less Transfers	\$3,807,310							
TOTAL Budget Expenditures	\$19,316,355							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	11,139,039	12,725,944	12,350,227
Federal Revenues	1,493,069	1,256,303	2,552,533
Local Revenues¹	5,270,327	6,432,225	3,278,822
Total Revenues	17,902,435	20,414,472	18,181,582
Revenues Per Pupil	17,778	20,552	18,163

1. Excludes "Transfers" to avoid duplication of revenue.

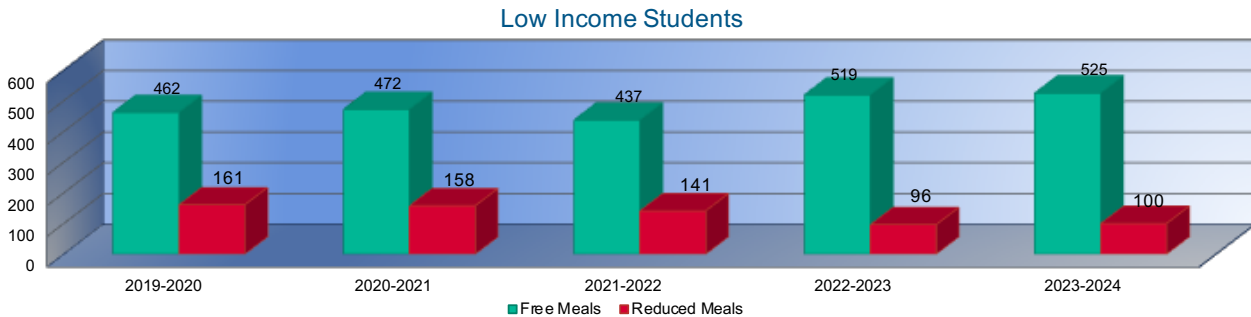
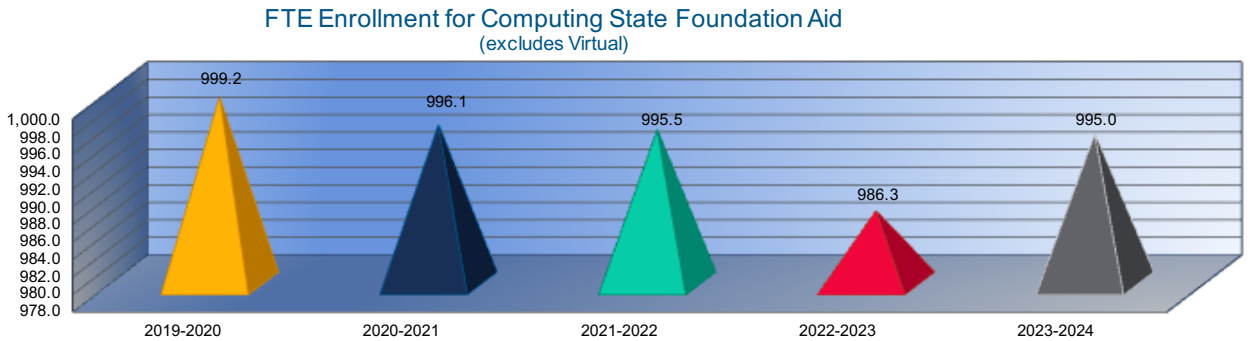
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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)*	999.2	996.1	0%	995.5	0%	986.3	-1%	995.0	1%
Free Meal Student Headcount	462	472	2%	437	-7%	519	19%	625	1%

Budget at-a-Glance							2023-2024   USD #210		
Reduced Meal Student Headcount	161	158	-2%	141	-11%	96	-32%	100	4%

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.



### Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	22.668
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000

	2022-2023 Actual
	20.000
	12.749
	0.000
	7.997
	0.000
	0.000
	0.000
	0.000
	0.000

	2023-2024 Budget
	20.000
	12.996
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000

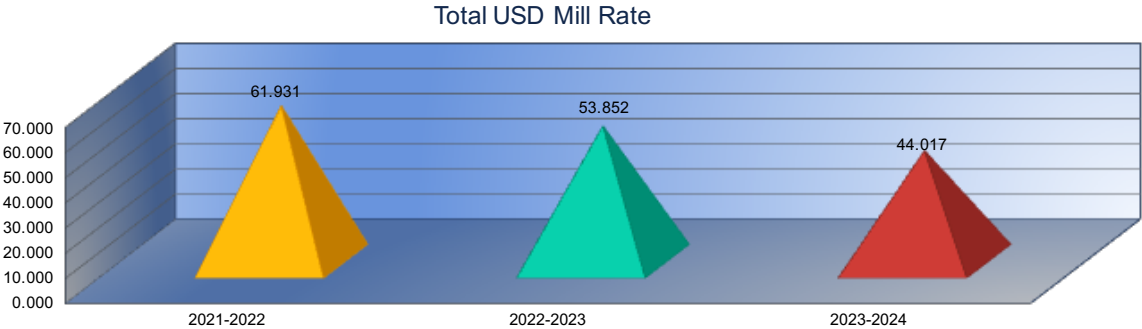
Budget at-a-Glance

Bond and Interest #1	11.263
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	61.931
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	5.000
Rec Comm Employee Bnfts	2.137
TOTAL OTHER	7.137

13.106
0.000
0.000
0.000
0.000
53.852
0.000
0.000
0.000
4.998
1.830
6.828

2023-2024 | USD #210

3.021
0.000
0.000
0.000
0.000
44.017
0.000
0.000
0.000
5.000
1.688
6.688

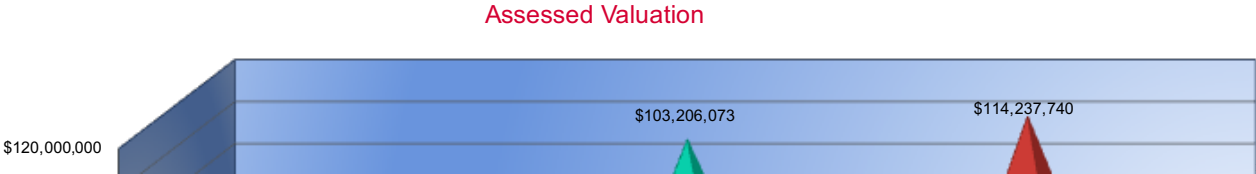


Other Information

	2021-2022 Actual
Assessed Valuation	\$68,313,407
Total USD Debt	\$6,600,000

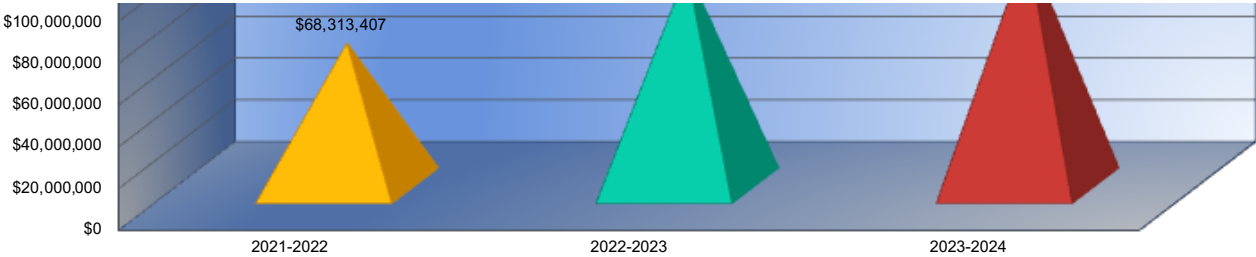
	2022-2023 Actual
	\$103,206,073
	\$5,000,000

	2023-2024 Budget
	\$114,237,740
	\$2,365,000

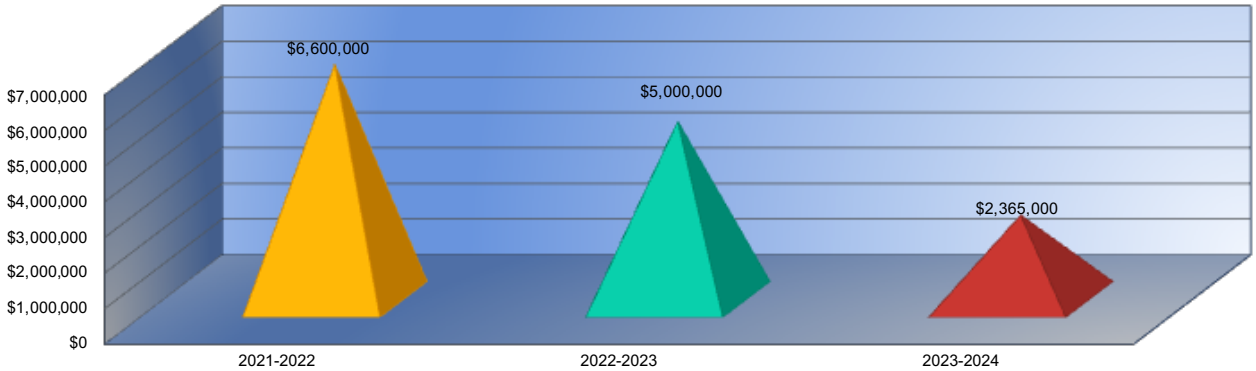


Budget at-a-Glance

2023-2024 | USD #210



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)	14.0	\$1,178,655	\$84,190	16.0	\$1,309,837	\$81,865	15.0	\$1,309,441	\$87,296
Teachers (Full Time)	70.0	\$4,262,413	\$60,892	67.0	\$4,466,034	\$66,657	65.0	\$4,401,143	\$67,710
Other Licensed Personnel	6.0	\$359,261	\$59,877	7.0	\$469,876	\$67,125	7.0	\$485,286	\$69,327
Classified Personnel	77.0	\$2,474,821	\$32,141	68.0	\$2,490,122	\$36,619	70.0	\$2,534,844	\$36,212
Substitutes/Temporary Help	~~~~~	\$385,416	~~~~~	~~~~~	\$247,224	~~~~~	~~~~~	\$268,826	~~~~~

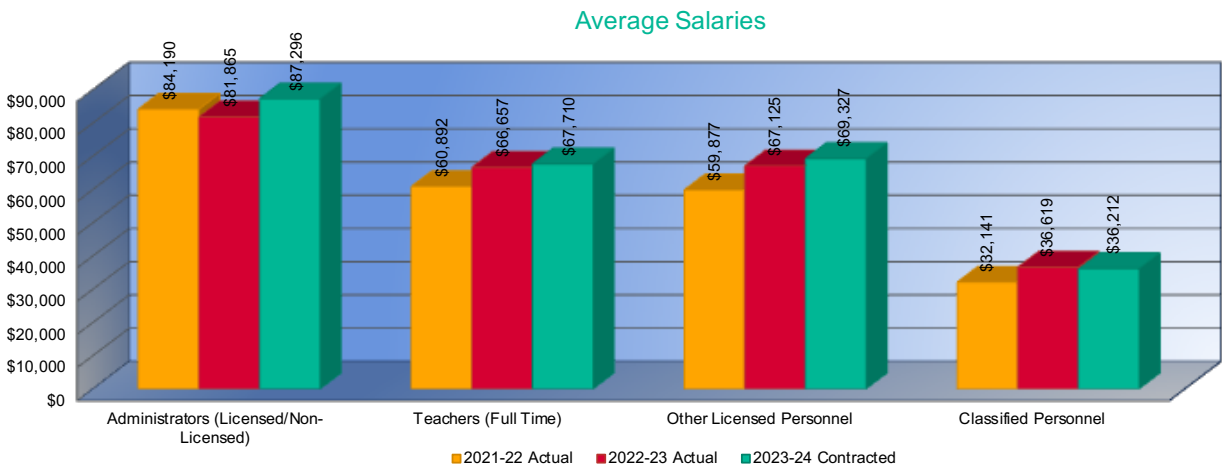
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. 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.



# 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

#### [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](#)

- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

### 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