

# Budget at a Glance

0

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	\$3,309,733	64%	\$3,249,658	64%	-2%	\$3,705,768	60%	14%
Student Support Services	\$117,547	2%	\$94,159	2%	-20%	\$42,300	1%	-55%
Instructional Support Services	\$67,214	1%	\$77,951	2%	16%	\$87,450	1%	12%
Administration & Support	\$559,594	11%	\$565,896	11%	1%	\$606,625	10%	7%
Operations & Maintenance	\$464,561	9%	\$451,548	9%	-3%	\$590,678	10%	31%
Transportation	\$299,551	6%	\$269,871	5%	-10%	\$356,600	6%	32%
Food Services	\$294,854	6%	\$316,795	6%	7%	\$357,114	6%	13%
Capital Improvements	\$39,029	1%	\$28,164	1%	-28%	\$434,000	7%	1441%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%

Budget-at-a-Glance

2023-2024 | USD #322

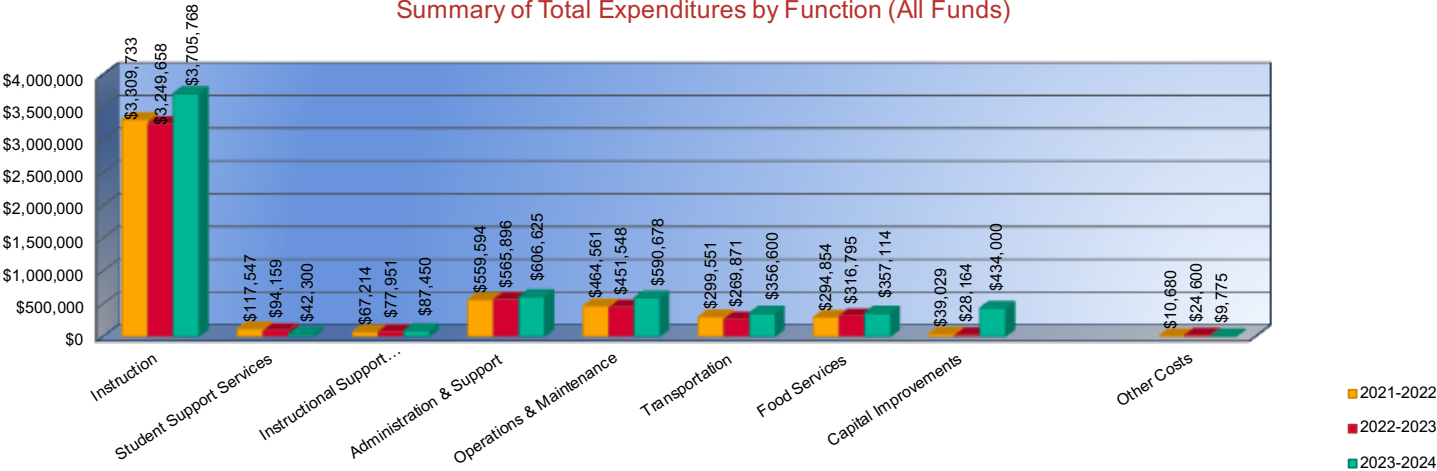
Other Costs	\$10,680	0%	\$24,600	0%	130%	\$9,775	0%	-60%
Total Expenditures <sup>1</sup>	5,162,763	100%	\$5,078,642	100%	-2%	\$6,190,310	100%	22%
Amount per Pupil	\$16,872		\$16,299		-3%	\$18,827		16%
Current Expenditures <sup>2</sup>	\$4,793,036	100%	\$4,827,720	100%	1%	\$5,373,310	100%	11%
Amount per Pupil	\$15,664		\$15,493		-1%	\$16,342		5%

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

Total Expenditures	\$3,222,554	62%	\$3,110,862	61%	-1%	\$3,580,768	58%	-3%
Current Expenditures	\$3,222,554	67%	\$3,110,862	64%	-3%	\$3,580,768	67%	3%

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)

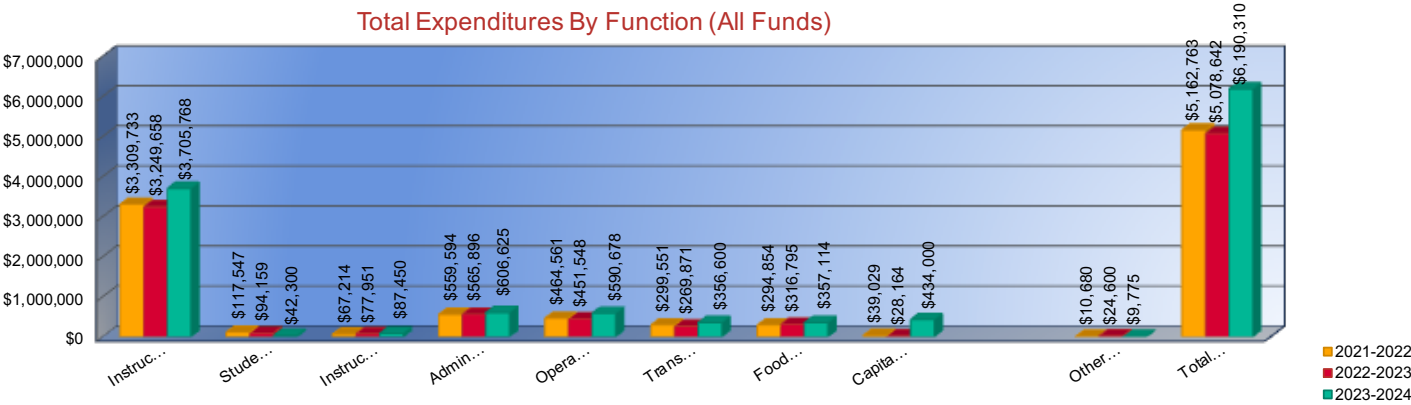
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$3,309,733	\$3,249,658	\$3,705,768
Student Support	\$117,547	\$94,159	\$42,300
Instructional Support	\$67,214	\$77,951	\$87,450
Administration & Support	\$559,594	\$565,896	\$606,625
Operations & Maintenance	\$464,561	\$451,548	\$590,678
Transportation	\$299,551	\$269,871	\$356,600
Food Services	\$294,854	\$316,795	\$357,114
Capital Improvements	\$39,029	\$28,164	\$434,000
Debt Services	\$0	\$0	\$0
Other Costs	\$10,680	\$24,600	\$9,775
Total Expenditures <sup>1</sup>	\$5,162,763	\$5,078,642	\$6,190,310

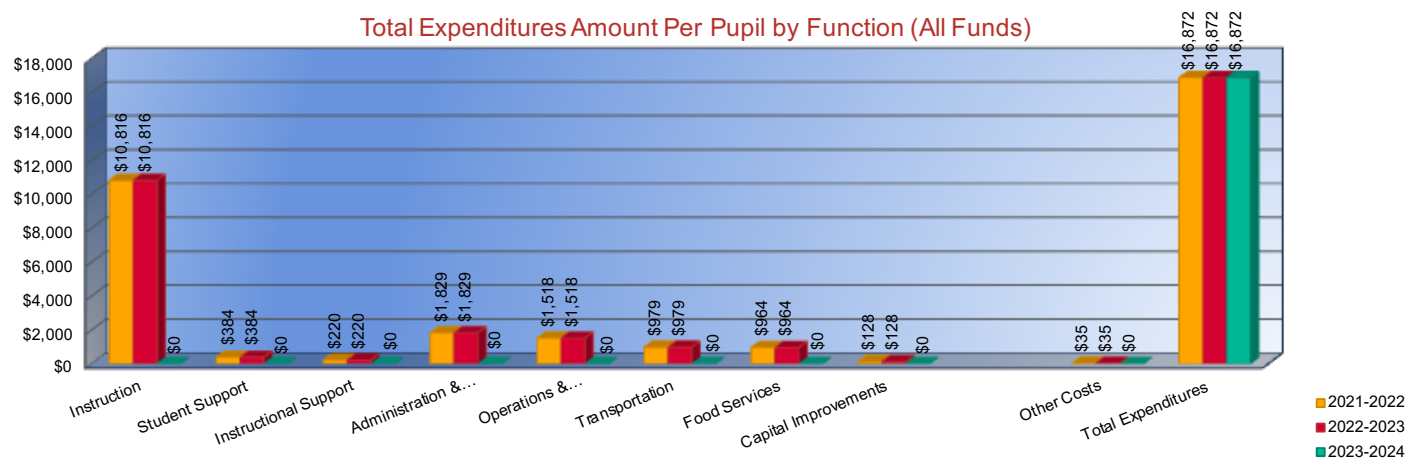
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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	\$10,816	\$10,429	\$11,271
Student Support	\$384	\$302	\$129
Instructional Support	\$220	\$250	\$266
Administration & Support	\$1,829	\$1,816	\$1,845
Operations & Maintenance	\$1,518	\$1,449	\$1,796
Transportation	\$979	\$866	\$1,085
Food Services	\$964	\$1,017	\$1,086
Capital Improvements	\$128	\$90	\$1,320
Debt Services	\$0	\$0	\$0
Other Costs	\$35	\$79	\$30
Total Expenditures <sup>1</sup>	\$16,872	\$16,299	\$18,827
Enrollment (FTE) <sup>2</sup>	306.0	311.6	328.8

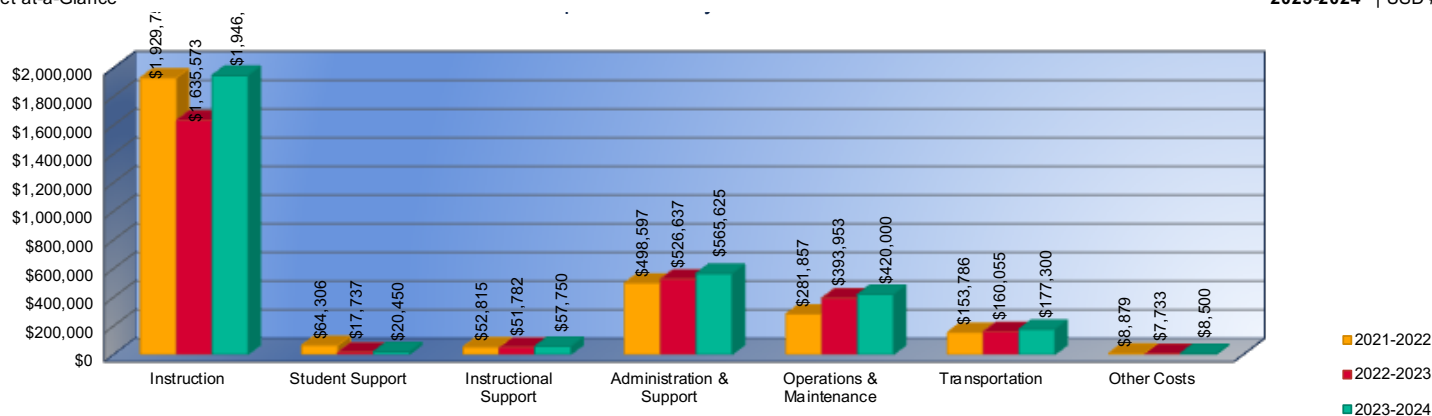
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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	\$1,929,758	65%	\$1,635,573	59%	-15%	\$1,946,812	61%	19%
Student Support	\$64,306	2%	\$17,737	1%	-72%	\$20,450	1%	15%
Instructional Support	\$52,815	2%	\$51,782	2%	-2%	\$57,750	2%	12%
Administration & Support	\$498,597	17%	\$526,637	19%	6%	\$565,625	18%	7%
Operations & Maintenance	\$281,857	9%	\$393,953	14%	40%	\$420,000	13%	7%
Transportation	\$153,786	5%	\$160,055	6%	4%	\$177,300	6%	11%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$8,879	\$0	\$7,733	\$0	-13%	\$8,500	0%	10%
Total Expenditures	\$2,989,998	100%	\$2,793,470	100%	-7%	\$3,196,437	100%	14%
Amount per Pupil	\$9,771		\$8,965		-8%	\$9,722		8%

\*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	\$1,676,776
Federal Funds	\$247,315
Supplemental General	\$252,982
Preschool-Aged At-Risk	\$37,764
At Risk (K-12)	\$250,085
Bilingual Education	\$0
Virtual Education	\$8,700
Capital Outlay	\$87,179
Driver Education	\$78
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$359,943
Cost of Living	\$0
Career and Postsecondary Ed.	\$74,914
Gifts & Grants¹	\$64,688
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$214,964
Contingency Reserve	\$0
Text Book & Student Material	\$5,930
Activity Fund	\$28,415
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$3,309,733</b>
Enrollment (FTE)³	306.0
Amount per Pupil²	\$10,816
Adult Education	\$0
Adult Supplemental Education	\$0

2022-2023 Actual	% Change
\$1,435,101	-14%
\$242,386	-2%
\$200,472	-21%
\$34,439	-9%
\$329,947	32%
\$1,898	0%
\$9,200	6%
\$138,796	59%
\$9,128	11603%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$349,073	-3%
\$0	0%
\$77,795	4%
\$144,450	123%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$193,691	-10%
\$0	0%
\$63,970	979%
\$19,312	-32%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,249,658	-2%
311.6	2%
\$10,429	-4%
\$0	0%
\$0	0%

2023-2024 Budget	% Change
\$1,730,226	21%
\$350,734	45%
\$216,586	8%
\$109,740	219%
\$364,000	10%
\$2,527	33%
\$15,000	63%
\$125,000	-10%
\$12,500	37%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$400,395	15%
\$0	0%
\$144,253	85%
\$24,524	-83%
\$0	0%
\$0	0%
\$0	0%
\$210,283	9%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,705,768	14%
328.8	6%
\$11,271	8%
\$0	0%
\$0	0%

Budget at-a-Glance

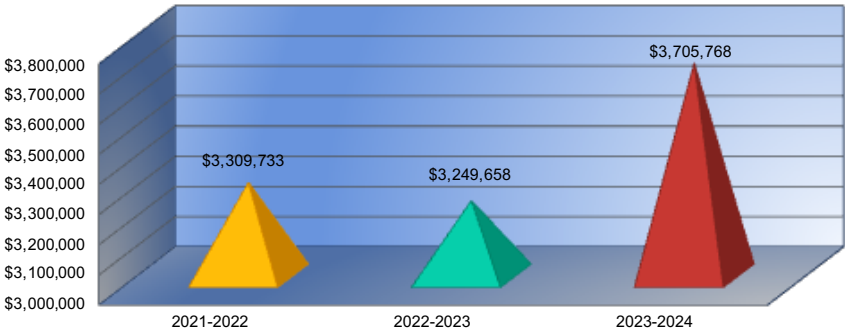
Special Education Coop	\$0
TOTAL	\$3,309,733

\$0	0%
\$3,249,658	-2%

2023-2024   USD #322	
\$0	0%
\$3,705,768	14%

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	\$3,141,830	\$0	\$3,141,830	\$0			\$0	\$0
Supplemental General	\$1,005,832	\$16,846	\$275,799			\$71,230	\$641,957	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$109,740	\$49,740		\$0	\$0	\$35,000	\$25,000	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$364,000	\$0		\$0	\$0	\$401,219	\$0	\$37,219
Bilingual Education	\$2,527	\$2		\$0	\$0	\$1,006	\$1,525	\$6
Virtual Education	\$15,000	\$0			\$0	\$15,000	\$0	\$0
Capital Outlay	\$817,000	\$424,390	\$50,875	\$0	\$4,000	\$0	\$349,338	\$11,603
Driver Training	\$14,000	\$16,322	\$2,700	\$0	\$0	\$0	\$0	\$5,022
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$346,114	\$92,200	\$1,575	\$161,930	\$0	\$0	\$90,409	\$0
Professional Development	\$20,475	\$179	\$3,000	\$0	\$0	\$14,000	\$3,296	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$429,095	\$59,095	\$0	\$0	\$0	\$385,000	\$0	\$15,000
Career and Postsecondary Education	\$144,253	\$35,253	\$9,000	\$0	\$0	\$100,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$29,202	-\$45,261	\$4,678	\$69,785			\$0	\$0
Textbook & Student Materials Revolving		\$65,190						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$323,783	\$0	\$323,783					
Contingency Reserve		\$265,291						
Activity Funds		\$400						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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	\$378,684	\$83,939		\$294,745				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$7,141,535	\$1,063,586	\$3,813,240	\$526,460	\$4,000	\$1,022,455	\$1,111,525	\$68,850
Less Transfers	\$951,225							
TOTAL Budget Expenditures	\$6,190,310							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	3,382,296	3,471,773	3,813,240
Federal Revenues	974,836	475,493	526,460
Local Revenues <sup>1</sup>	1,062,012	1,275,888	1,115,525
Total Revenues	5,419,144	5,223,154	5,455,225
Revenues Per Pupil	17,710	16,762	16,591

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

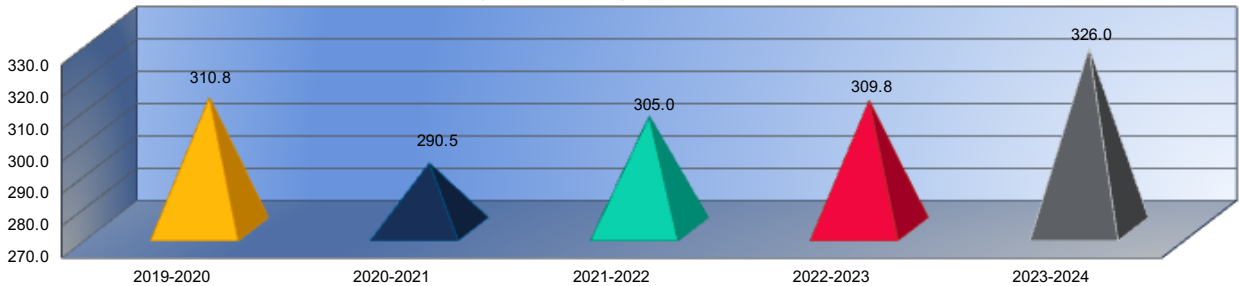
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

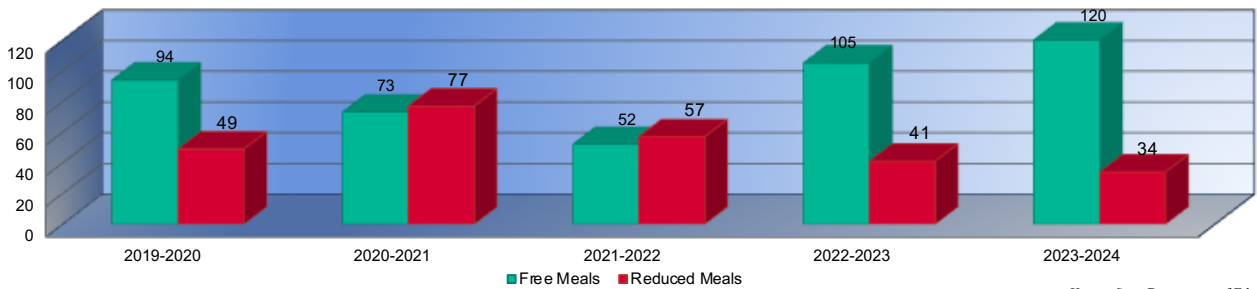
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	310.8	290.5	-7%	305.0	5%	309.8	2%	326.0	5%
Free Meal Student Headcount	94	73	-22%	52	-29%	105	102%	120	14%
Reduced Meal Student Headcount	49	77	57%	57	-26%	41	-28%	34	-17%

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)

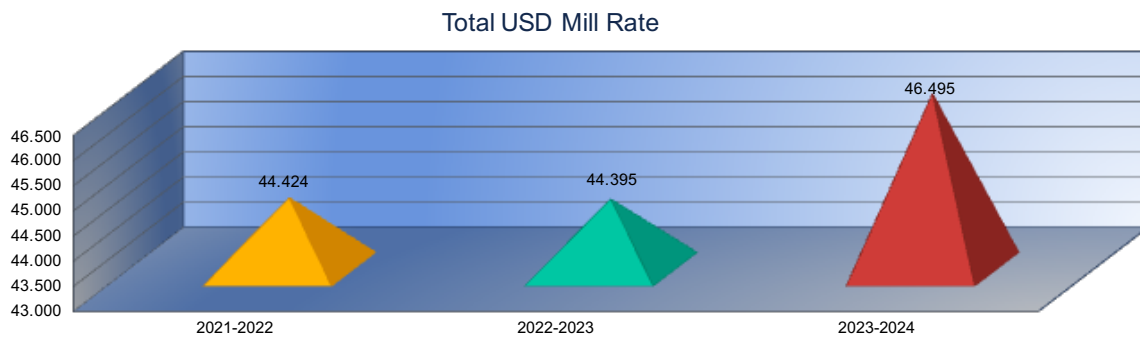


Low Income Students



### Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	16.527
Adult Education	0.000
Capital Outlay	7.897
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	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
<b>TOTAL USD</b>	<b>44.424</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>

[illegible][illegible]

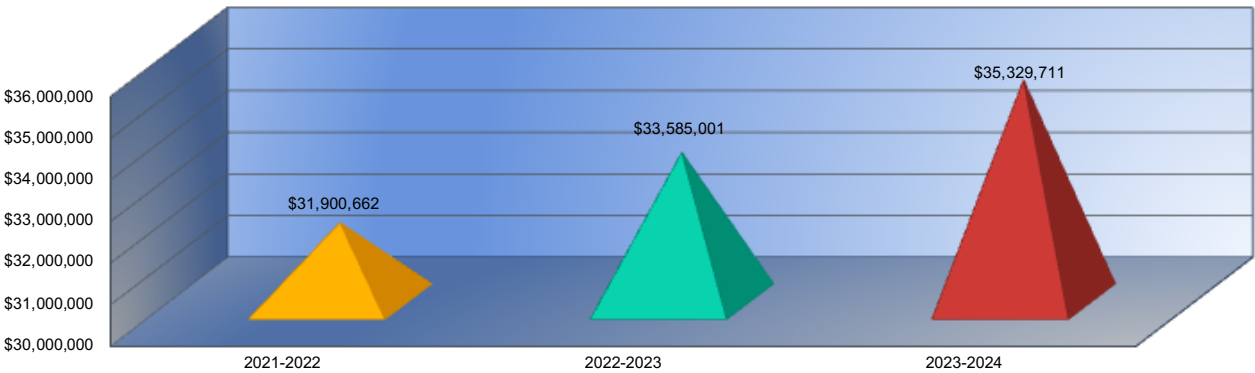
Other Information

	2021-2022 Actual
Assessed Valuation	\$31,900,662
Total USD Debt	\$0

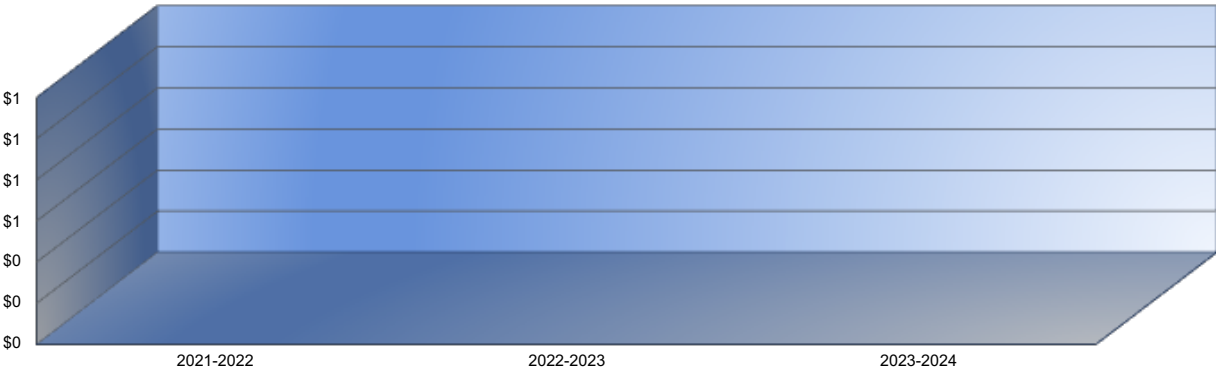
	2022-2023 Actual
Assessed Valuation	\$33,585,001
Total USD Debt	\$0

	2023-2024 Budget
Assessed Valuation	\$35,329,711
Total USD Debt	\$0

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)	2.0	\$183,000	\$91,500	2.0	\$180,000	\$90,000	3.0	\$252,000	\$84,000
Teachers (Full Time)	29.0	\$1,322,844	\$45,615	27.0	\$1,188,870	\$44,032	25.0	\$1,224,600	\$48,984
Other Licensed Personnel	1.0	\$56,250	\$56,250	1.0	\$39,350	\$39,350	1.0	\$41,350	\$41,350
Classified Personnel	24.0	\$538,841	\$22,452	26.5	\$576,910	\$21,770	26.5	\$595,000	\$22,453
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

<b>Administrators:</b>									
*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)****.									

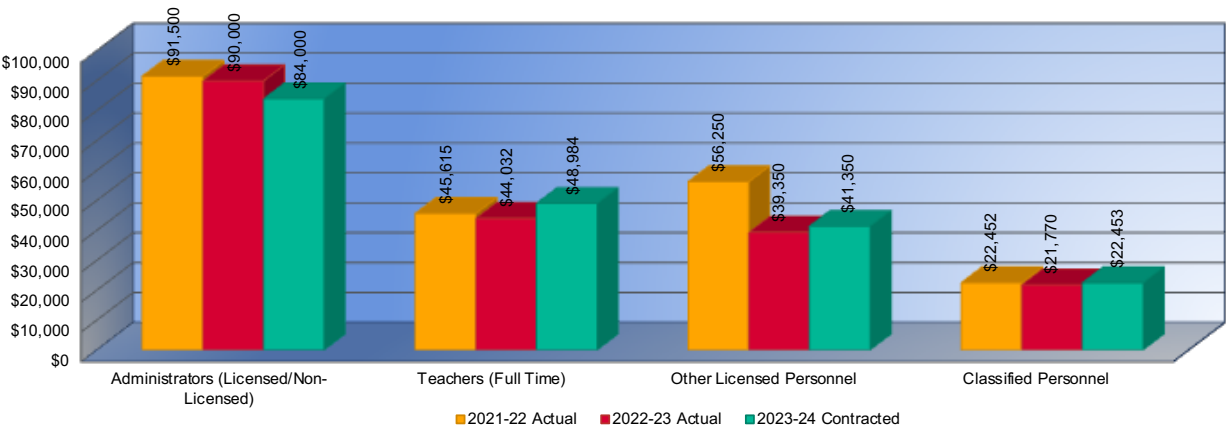
\*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

- Graduate & Dropout
- Crime

- 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