

# Budget at a Glance

281 - Graham County

2023-2024



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

Budget at a Glance

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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	\$3,999,772	60%	\$4,122,914	56%	3%	\$4,639,558	57%	13%
Student Support Services	\$131,985	2%	\$148,256	2%	12%	\$171,115	2%	15%
Instructional Support Services	\$58,195	1%	\$150,522	2%	159%	\$128,272	2%	-15%
Administration & Support	\$626,832	9%	\$747,000	10%	19%	\$774,609	10%	4%
Operations & Maintenance	\$762,718	11%	\$1,062,969	14%	39%	\$1,157,292	14%	9%
Transportation	\$375,577	6%	\$494,769	7%	32%	\$322,200	4%	-35%
Food Services	\$308,695	5%	\$251,142	3%	-19%	\$392,900	5%	56%
Capital Improvements	\$0	0%	\$0	0%	0%	\$100,000	1%	0%
Debt Services	\$419,121	6%	\$434,076	6%	4%	\$439,430	5%	1%

Budget-at-a-Glance

2023-2024 | USD #281

Other Costs	\$15,750	0%	\$0	0%	-100%	\$0	0%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>6,698,645</b>	<b>100%</b>	<b>\$7,411,648</b>	<b>100%</b>	<b>11%</b>	<b>\$8,125,376</b>	<b>100%</b>	<b>10%</b>
Amount per Pupil	\$17,675		\$18,693		6%	\$19,627		5%
<b>Current Expenditures<sup>2</sup></b>	<b>\$5,866,224</b>	<b>100%</b>	<b>\$6,529,870</b>	<b>100%</b>	<b>11%</b>	<b>\$7,129,546</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$15,478		\$16,469		6%	\$17,221		5%

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

Total Expenditures	\$3,981,206	59%	\$4,120,369	56%	-3%	\$4,617,058	57%	1%
Current Expenditures	\$3,981,206	68%	\$4,120,369	63%	-5%	\$4,617,058	65%	2%

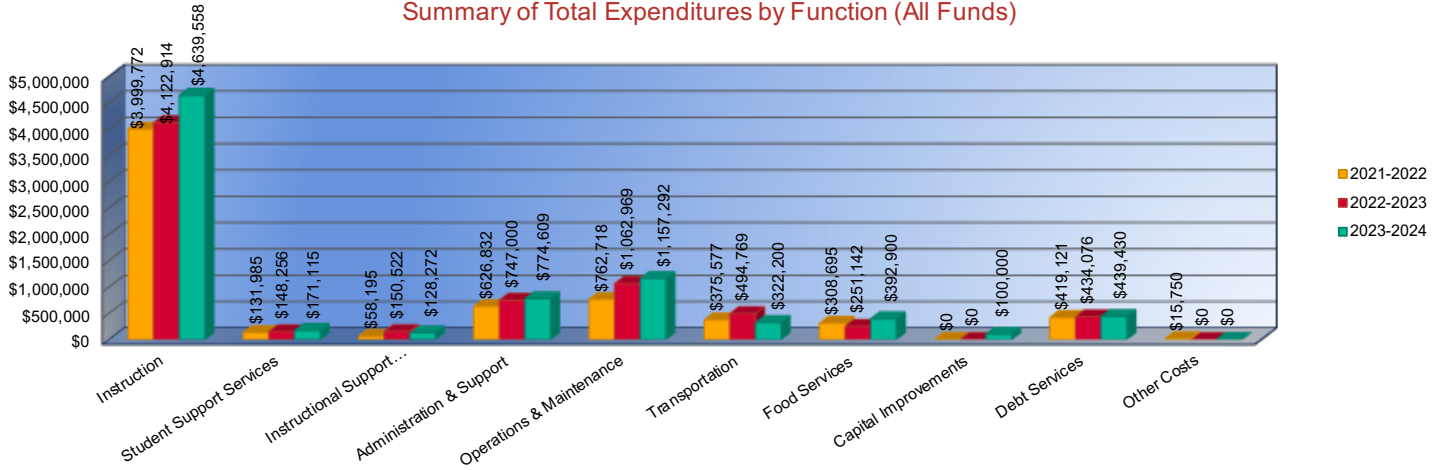
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

- 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)

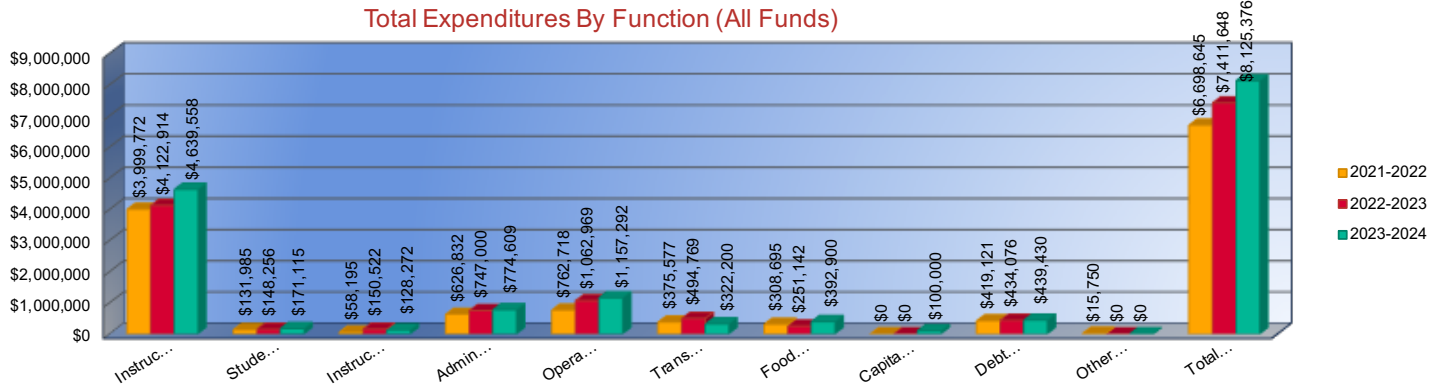
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$3,999,772	\$4,122,914	\$4,639,558
Student Support	\$131,985	\$148,256	\$171,115
Instructional Support	\$58,195	\$150,522	\$128,272
Administration & Support	\$626,832	\$747,000	\$774,609
Operations & Maintenance	\$762,718	\$1,062,969	\$1,157,292
Transportation	\$375,577	\$494,769	\$322,200
Food Services	\$308,695	\$251,142	\$392,900
Capital Improvements	\$0	\$0	\$100,000
Debt Services	\$419,121	\$434,076	\$439,430
Other Costs	\$15,750	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$6,698,645</b>	<b>\$7,411,648</b>	<b>\$8,125,376</b>

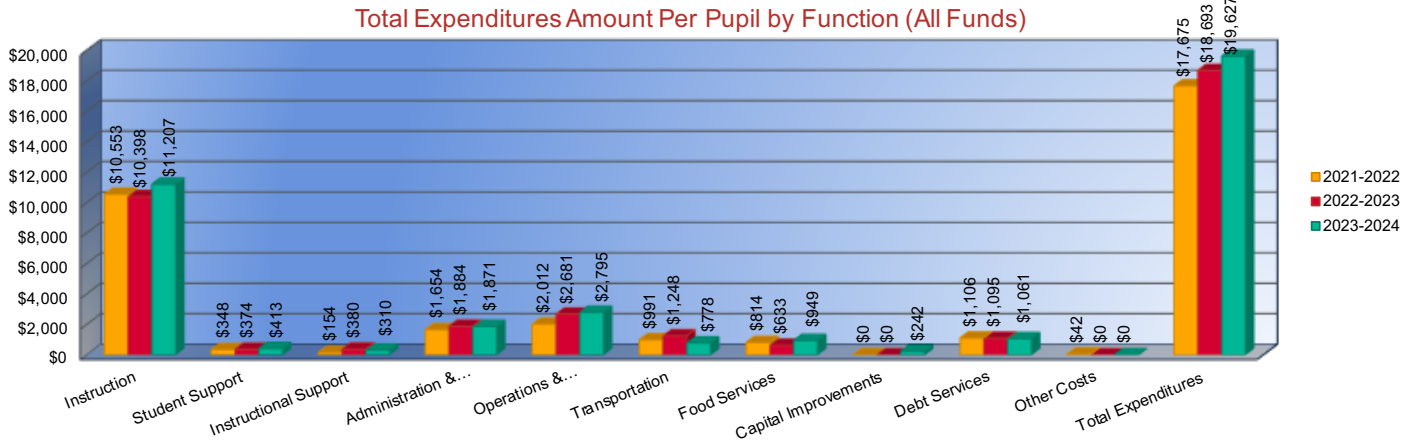
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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	\$10,553	\$10,398	\$11,207
Student Support	\$348	\$374	\$413
Instructional Support	\$154	\$380	\$310
Administration & Support	\$1,654	\$1,884	\$1,871
Operations & Maintenance	\$2,012	\$2,681	\$2,795
Transportation	\$991	\$1,248	\$778
Food Services	\$814	\$633	\$949
Capital Improvements	\$0	\$0	\$242
Debt Services	\$1,106	\$1,095	\$1,061
Other Costs	\$42	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$17,675</b>	<b>\$18,693</b>	<b>\$19,627</b>
<b>Enrollment (FTE)<sup>2</sup></b>	<b>379.0</b>	<b>396.5</b>	<b>414.0</b>

(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.

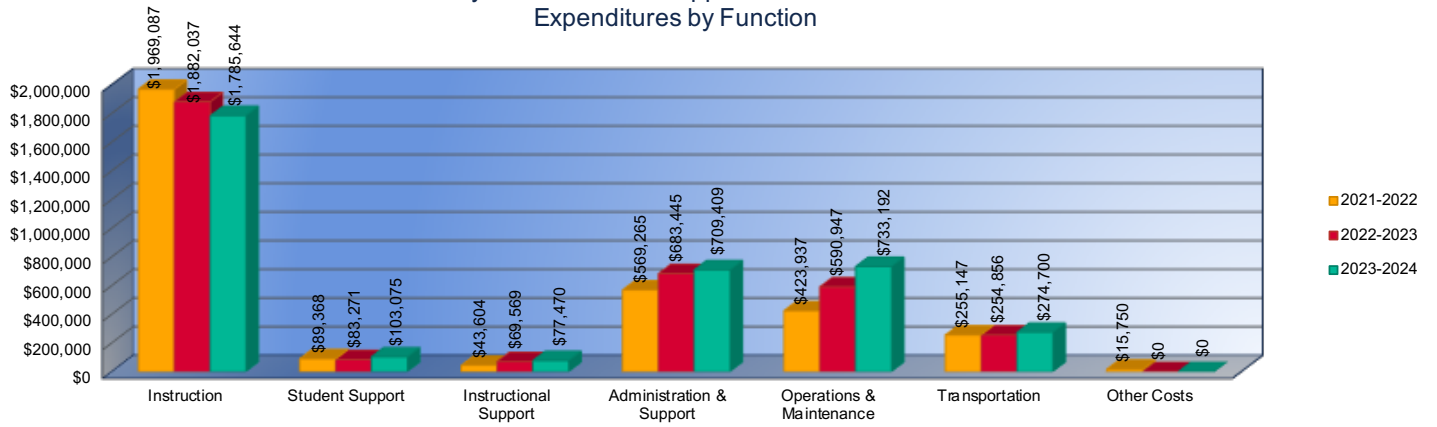


**Summary of General and Supplemental General Fund Expenditures by Function\***

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,969,087	58%	\$1,882,037	53%	-4%	\$1,785,644	48%	-5%
Student Support	\$89,368	3%	\$83,271	2%	-7%	\$103,075	3%	24%
Instructional Support	\$43,604	1%	\$69,569	2%	60%	\$77,470	2%	11%
Administration & Support	\$569,265	17%	\$683,445	19%	20%	\$709,409	19%	4%
Operations & Maintenance	\$423,937	13%	\$590,947	17%	39%	\$733,192	20%	24%
Transportation	\$255,147	8%	\$254,856	7%	0%	\$274,700	7%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$15,750	\$0	\$0	\$0	-100%	\$0	0%	0%
<b>Total Expenditures</b>	<b>\$3,366,158</b>	<b>100%</b>	<b>\$3,564,125</b>	<b>100%</b>	<b>6%</b>	<b>\$3,683,490</b>	<b>100%</b>	<b>3%</b>
<b>Amount per Pupil</b>	<b>\$8,882</b>		<b>\$8,989</b>		<b>1%</b>	<b>\$8,897</b>		<b>-1%</b>

\*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





### 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	\$4,204,214	\$0	\$4,204,214	\$0			\$0	\$0	
Supplemental General	\$1,319,225	\$42,335	\$159,230				\$0	\$1,117,660	
Adult Education	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Preschool-Aged At-Risk (4 yr Old)	\$11,000	\$22,176		\$0		\$0	\$0	\$11,176	
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0	
At Risk (K-12)	\$880,000	\$918		\$0		\$0	\$879,949	\$867	
Bilingual Education	\$0	\$0		\$0		\$0	\$0	\$0	
Virtual Education	\$0	\$0				\$0	\$0	\$0	
Capital Outlay	\$556,400	\$582,444	\$0	\$0		\$0	\$0	\$351,442	
Driver Training	\$8,543	\$25,606	\$2,970	\$0		\$0	\$0	\$3,444	
Declining Enrollment	\$0	\$0					\$0	\$0	
Extraordinary School Program	\$0	\$0		\$0		\$0	\$0	\$0	
Food Service	\$383,100	\$155,355	\$1,934	\$182,013		\$0	\$0	\$87,264	
Professional Development	\$19,915	\$43,730	\$6,000	\$0		\$0	\$0	\$0	
Parent Education Program	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Summer School	\$0	\$0		\$0		\$0	\$0	\$0	
Special Education	\$935,886	\$451,791	\$0	\$0		\$0	\$860,000	\$0	
Career and Postsecondary Education	\$188,512	\$127,611	\$0	\$0		\$0	\$100,000	\$0	
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0	
Special Reserve Fund		\$0							
Gifts and Grants	\$14,990	\$14,990	\$0	\$0				\$0	
Textbook & Student Materials Revolving		\$31,425							
School Retirement	\$0	\$0				\$0		\$0	
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0	
KPERS Special Retirement Contribution	\$420,233	\$0	\$420,233						
Contingency Reserve		\$96,157							
Activity Funds		\$120,452							
Bond and Interest #1	\$439,430	\$459,015	\$0	\$0		\$0		\$450,425	
Bond and Interest #2	\$0	\$0	\$0	\$0		\$0		\$0	
No Fund Warrant	\$0	\$0						\$0	
Special Assessment	\$0	\$0						\$0	
Temporary Note	\$0	\$0				\$0		\$0	
Coop Special Education	\$0	\$0	\$0	\$0		\$0		\$0	
Federal Funds	\$583,877	-\$5,438		\$602,628				\$13,313	
Cost of Living	\$0	\$0					\$0	\$0	
<b>SUBTOTAL</b>	<b>\$9,965,325</b>	<b>\$2,168,567</b>	<b>\$4,794,581</b>	<b>\$784,641</b>		<b>\$0</b>	<b>\$1,839,949</b>	<b>\$2,010,235</b>	<b>\$1,384,614</b>
Less Transfers	\$1,839,949								
<b>TOTAL Budget Expenditures</b>	<b>\$8,125,376</b>								

### Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	4,006,162	4,431,337	4,794,581
Federal Revenues	715,245	454,512	784,641
Local Revenues <sup>1</sup>	2,139,914	2,371,977	2,010,235
<b>Total Revenues</b>	<b>6,861,321</b>	<b>7,257,826</b>	<b>7,589,457</b>
Revenues Per Pupil	18,104	18,305	18,332

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

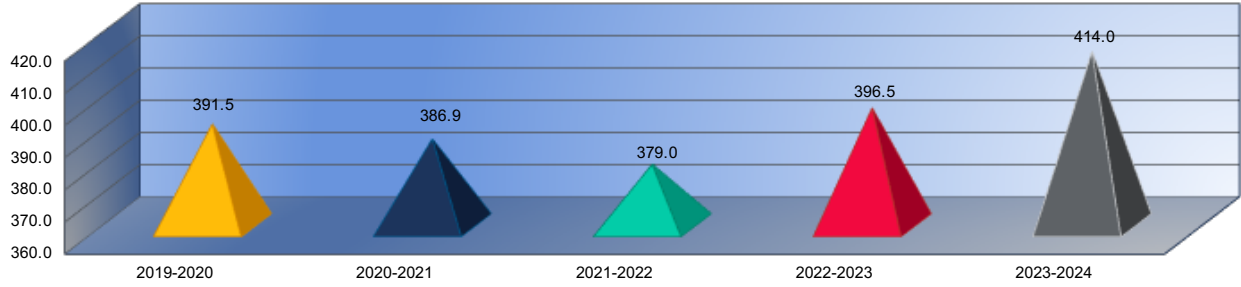
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	391.5	386.9	-1%	379.0	-2%	396.5	5%	414.0	4%
Free Meal Student Headcount	158	150	-5%	130	-13%	181	39%	186	3%



Reduced Meal Student Headcount	73	62	-15%	53	-15%	38	-28%	60	58%
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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	19.075
Adult Education	0.000
Capital Outlay	6.500
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
General	20.000
Supplemental General	19.338
Adult Education	0.000
Capital Outlay	6.505
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000

	2023-2024 Budget
General	20.000
Supplemental General	21.468
Adult Education	0.000
Capital Outlay	6.500
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000

Budget at-a-Glance

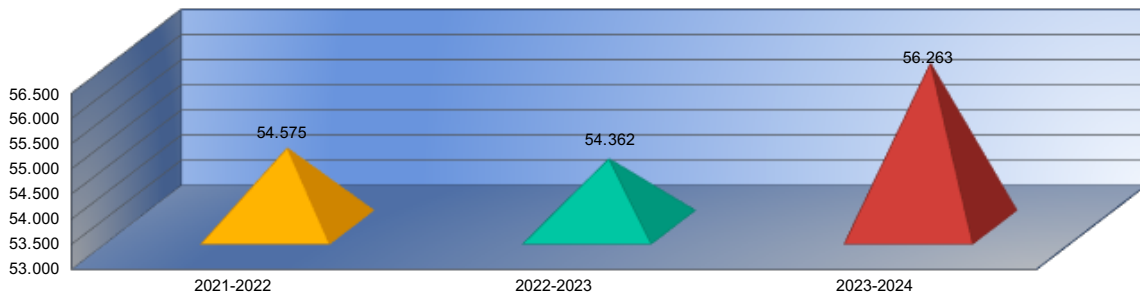
Bond and Interest #1	9.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
<b>TOTAL USD</b>	<b>54.575</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.973
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>1.973</b>

	8.519
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	1.992
	0.000
	1.992

**2023-2024 | USD #281**

	8.295
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	2.000
	0.000
	2.000

Total USD Mill Rate



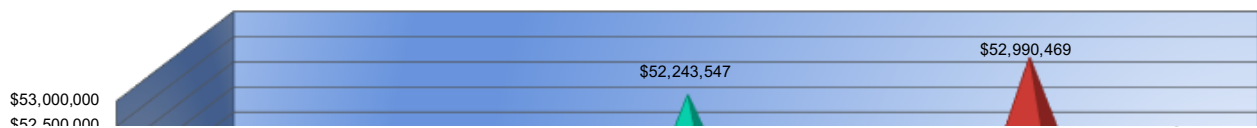
Other Information

	2021-2022 Actual
Assessed Valuation	\$49,703,874
Total USD Debt	\$6,281,156

	2022-2023 Actual
Assessed Valuation	\$52,243,547
Total USD Debt	\$6,305,000

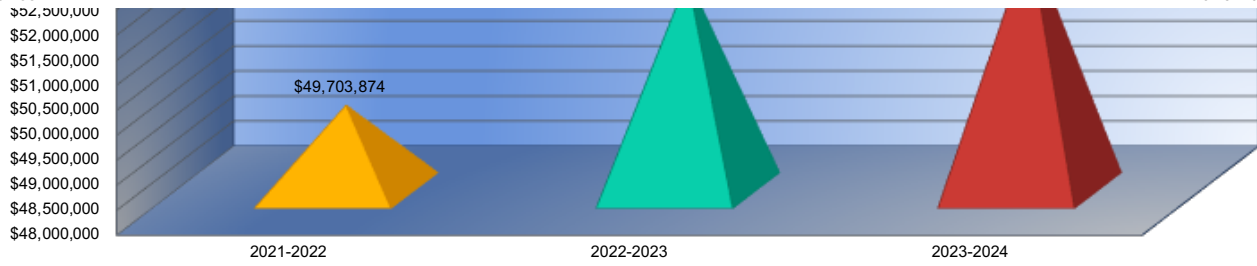
	2023-2024 Budget
Assessed Valuation	\$52,990,469
Total USD Debt	\$5,427,959

Assessed Valuation

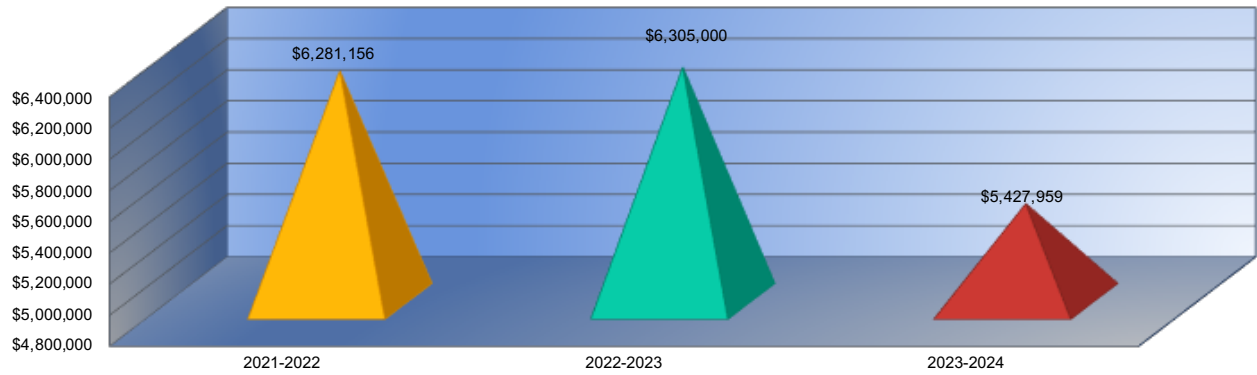


Budget at-a-Glance

2023-2024 | USD #281



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)	5.0	\$535,861	\$107,172	6.0	\$624,563	\$104,094	6.0	\$580,954	\$96,826
Teachers (Full Time)	36.0	\$1,678,268	\$46,619	33.0	\$1,927,689	\$58,415	34.0	\$2,014,835	\$59,260
Other Licensed Personnel	1.0	\$73,721	\$73,721	1.0	\$55,550	\$55,550	1.0	\$65,000	\$65,000
Classified Personnel	13.3	\$348,377	\$26,194	11.4	\$460,218	\$40,370	11.4	\$480,692	\$42,166
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

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.

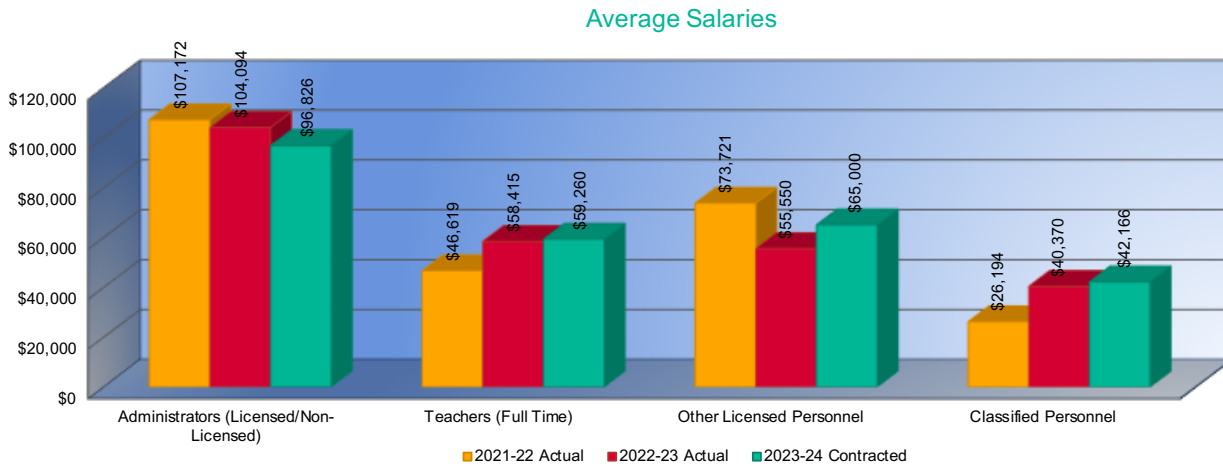
Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\*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