

Budget at a Glance

0

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	\$4,219,593	65%	\$4,325,278	59%	3%	\$4,523,048	56%	5%
Student Support Services	\$28,571	0%	\$57,642	1%	102%	\$45,000	1%	-22%
Instructional Support Services	\$42,964	1%	\$43,911	1%	2%	\$62,450	1%	42%
Administration & Support	\$637,297	10%	\$726,506	10%	14%	\$675,500	8%	-7%
Operations & Maintenance	\$693,294	11%	\$869,207	12%	25%	\$1,097,733	14%	26%
Transportation	\$188,474	3%	\$193,326	3%	3%	\$394,500	5%	104%
Food Services	\$257,989	4%	\$287,907	4%	12%	\$295,500	4%	3%
Capital Improvements	\$19,469	0%	\$284,108	4%	1359%	\$335,000	4%	18%
Debt Services	\$407,950	6%	\$539,464	7%	32%	\$630,528	8%	17%

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Other Costs	\$0	0%	\$0	0%	\$0	0%	\$0	0%
Total Expenditures¹	6,495,601	100%	\$7,327,349	100%	\$8,059,259	100%	\$8,059,259	10%
Amount per Pupil	\$15,960		\$18,205		\$19,281		\$19,281	6%
Current Expenditures²	\$6,210,546	100%	\$6,754,768	100%	\$7,099,259	100%	\$7,099,259	5%
Amount per Pupil	\$15,259		\$16,782		\$16,984		\$16,984	1%

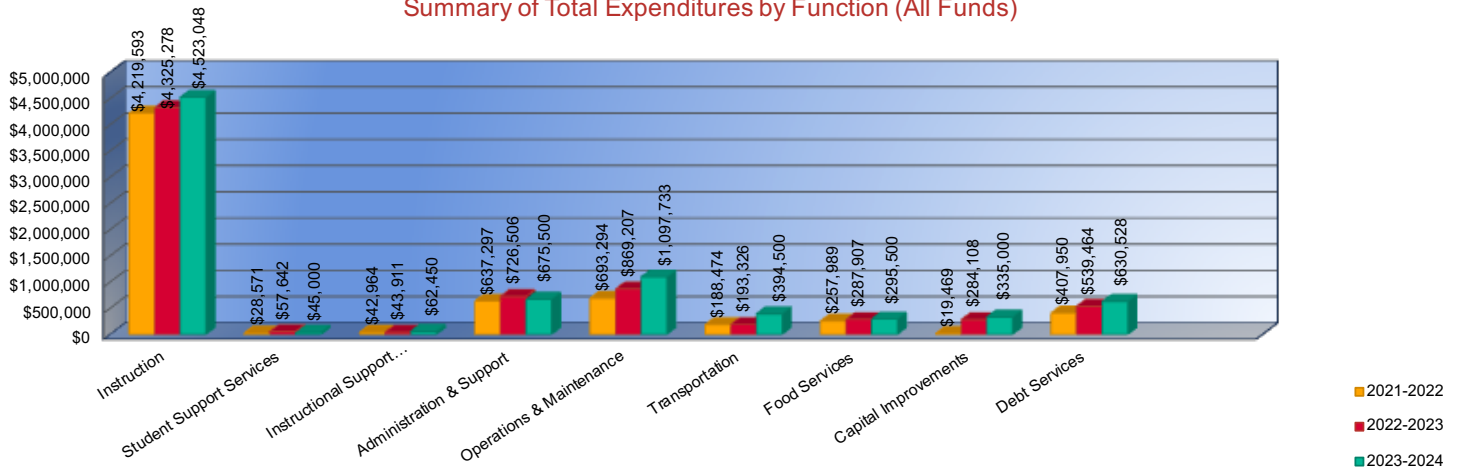
Percent of Expenditures for Instruction³

Total Expenditures	\$4,163,730	64%	\$4,193,815	57%	\$4,458,048	55%	\$4,458,048	-2%
Current Expenditures	\$4,163,730	67%	\$4,193,815	62%	\$4,458,048	63%	\$4,458,048	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.
- Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
- 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)

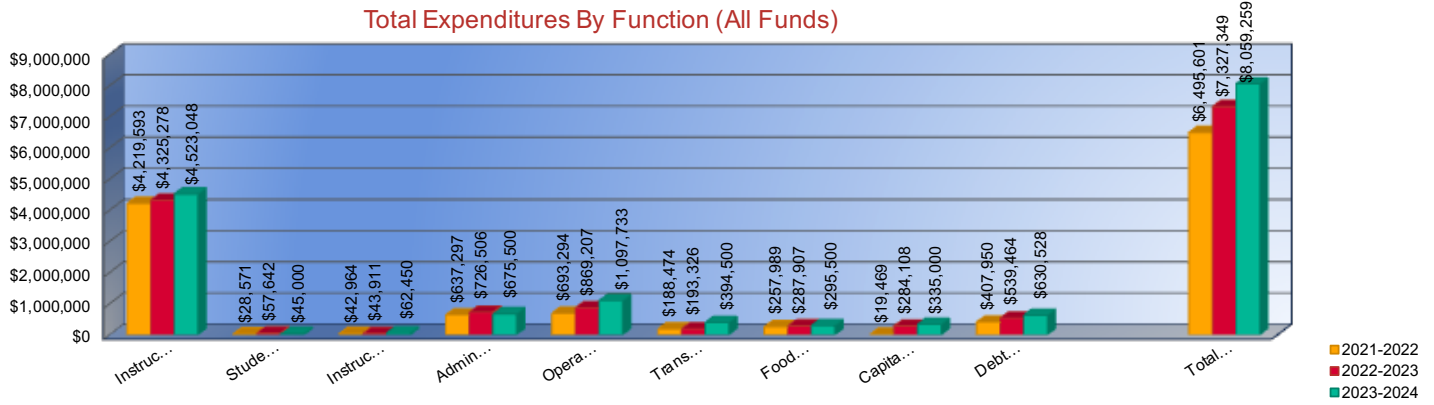
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$4,219,593	\$4,325,278	\$4,523,048
Student Support	\$28,571	\$57,642	\$45,000
Instructional Support	\$42,964	\$43,911	\$62,450
Administration & Support	\$637,297	\$726,506	\$675,500
Operations & Maintenance	\$693,294	\$869,207	\$1,097,733
Transportation	\$188,474	\$193,326	\$394,500
Food Services	\$257,989	\$287,907	\$295,500
Capital Improvements	\$19,469	\$284,108	\$335,000
Debt Services	\$407,950	\$539,464	\$630,528
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$6,495,601	\$7,327,349	\$8,059,259

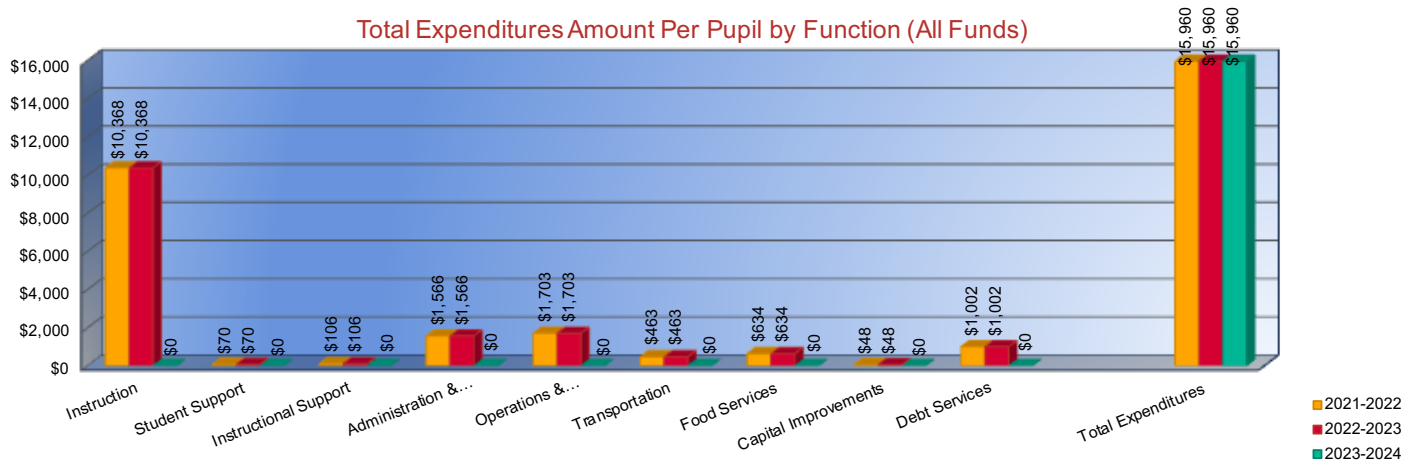
- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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	\$10,368	\$10,746	\$10,821
Student Support	\$70	\$143	\$108
Instructional Support	\$106	\$109	\$149
Administration & Support	\$1,566	\$1,805	\$1,616
Operations & Maintenance	\$1,703	\$2,160	\$2,626
Transportation	\$463	\$480	\$944
Food Services	\$634	\$715	\$707
Capital Improvements	\$48	\$706	\$801
Debt Services	\$1,002	\$1,340	\$1,508
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$15,960	\$18,205	\$19,281
Enrollment (FTE) ²	407.0	402.5	418.0

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	\$2,134,154	63%	\$2,191,897	60%	3%	\$2,390,031	61%	9%
Student Support	\$24,714	1%	\$41,777	1%	69%	\$42,000	1%	1%
Instructional Support	\$3,420	0%	\$3,040	<1%	-11%	\$3,500	<1%	15%
Administration & Support	\$569,727	17%	\$635,819	18%	12%	\$645,500	16%	2%
Operations & Maintenance	\$479,900	14%	\$603,462	17%	26%	\$689,000	17%	14%
Transportation	\$150,961	4%	\$157,095	4%	4%	\$169,000	4%	8%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$3,362,876	100%	\$3,633,090	100%	8%	\$3,939,031	100%	8%
Amount per Pupil	\$8,263		\$9,026		9%	\$9,424		4%

*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.

Budget at-a-Glance

2023-2024 | USD #448

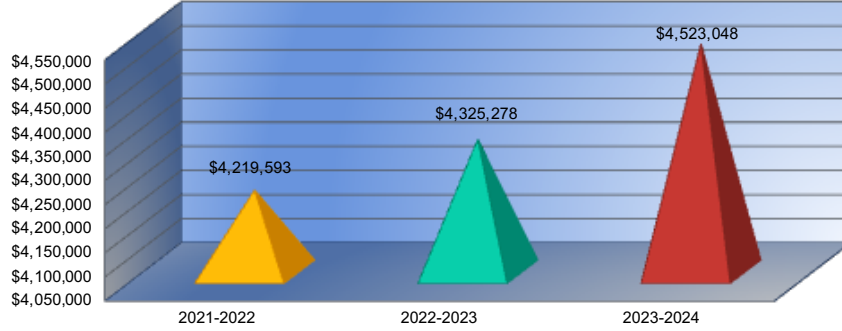
Special Education Coop	\$0
TOTAL	\$4,219,593

\$0	0%
\$4,325,278	3%

\$0	0%
\$4,523,048	5%

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	\$4,104,998	\$1	\$4,104,997	\$0			\$0	\$0
Supplemental General	\$1,370,716	\$113,607	\$227,265			\$0	\$1,029,844	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$51,284	\$1		\$0	\$0	\$45,283	\$6,000	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$379,402	\$728		\$0	\$0	\$379,402	\$0	\$728
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$960,000	\$784,204	\$0	\$0	\$0	\$0	\$422,905	\$247,109
Driver Training	\$16,000	\$11,355	\$4,455	\$0	\$0	\$2,500	\$4,000	\$6,310
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$295,500	\$98,198	\$1,860	\$125,516	\$0	\$30,000	\$125,010	\$85,084
Professional Development	\$57,250	\$41,225	\$6,158	\$0	\$0	\$50,000	\$0	\$40,133
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$940,009	\$301,508	\$0	\$0	\$0	\$879,498	\$0	\$240,997
Career and Postsecondary Education	\$133,600	\$5,816	\$14,703	\$0	\$0	\$120,000	\$0	\$6,919
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$42,000	\$552	\$0	\$33,180			\$16,200	\$7,932
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0				\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$462,653	\$0	\$462,653					
Contingency Reserve		\$402,190						
Activity Funds		\$0						
Bond and Interest #1	\$630,528	\$581,952	\$0	\$0	\$0		\$595,261	\$546,685
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	\$152,002	-\$114,399		\$266,401				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$9,595,942	\$2,226,938	\$4,822,091	\$425,097	\$0	\$1,506,683	\$2,199,220	\$1,181,897
Less Transfers	\$1,506,683							
TOTAL Budget Expenditures	\$8,089,259							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	4,178,980	4,413,370	4,822,091
Federal Revenues	547,785	439,701	425,097
Local Revenues ¹	1,968,353	2,249,439	2,199,220
Total Revenues	6,695,118	7,102,510	7,446,408
Revenues Per Pupil	16,450	17,646	17,814

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

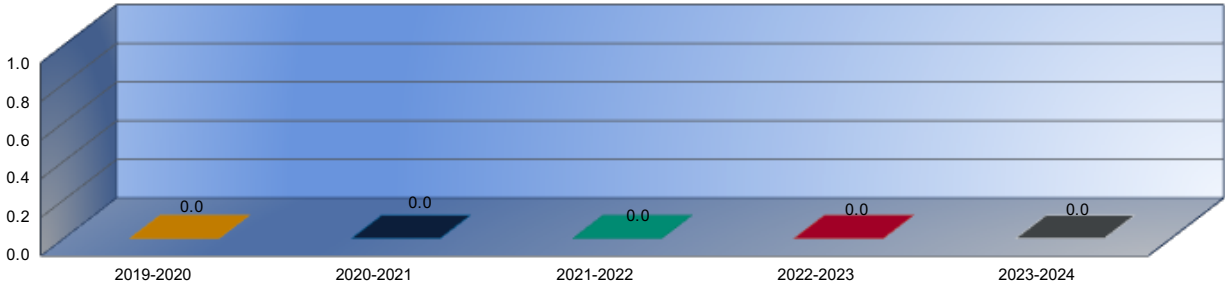
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

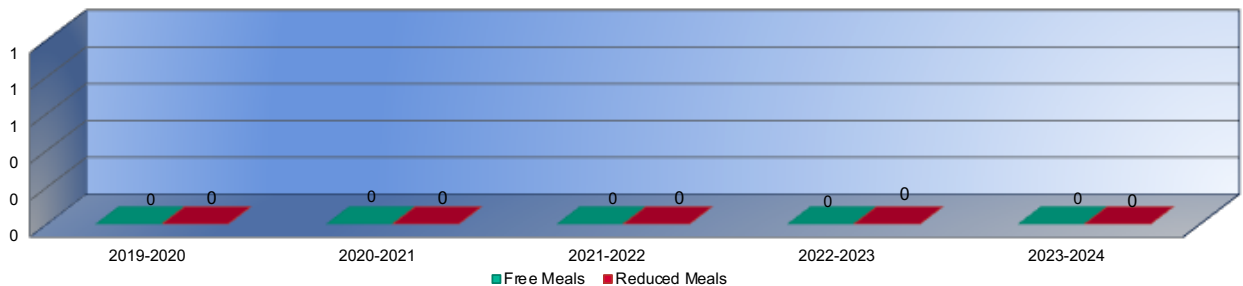
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	418.0	#REF!
Free Meal Student Headcount	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	115	#REF!
Reduced Meal Student Headcount	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	30	#REF!

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



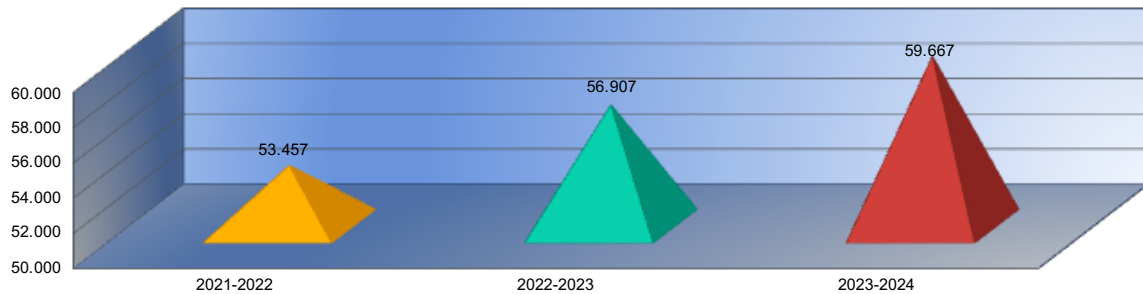
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	17.452
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
Bond and Interest #1	8.005
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.457
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.608
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.608

	2022-2023 Actual
General	20.000
Supplemental General	17.565
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
Bond and Interest #1	11.342
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	56.907
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.611
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.611

	2023-2024 Budget
General	20.000
Supplemental General	20.325
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
Bond and Interest #1	11.342
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	59.667
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.612
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.612

Total USD Mill Rate



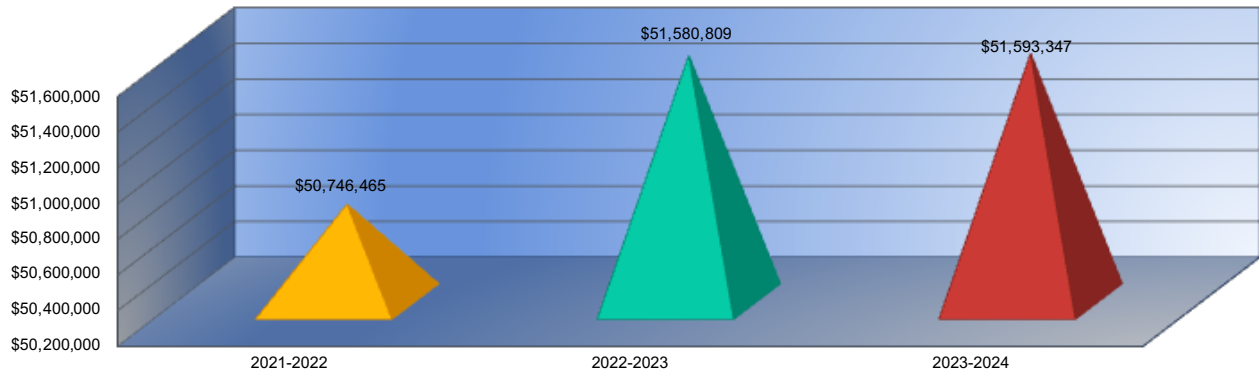
Other Information

	2021-2022 Actual
Assessed Valuation	\$50,746,465
Total USD Debt	\$1,950,000

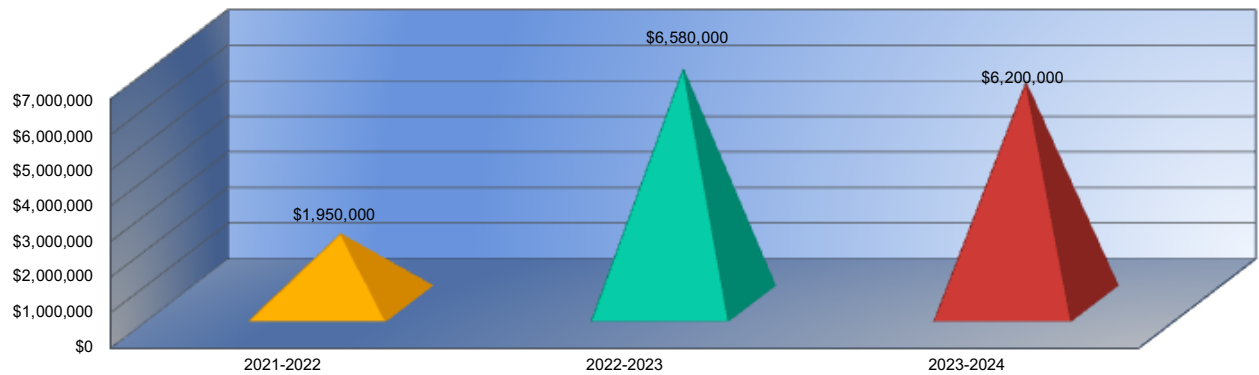
	2022-2023 Actual
Assessed Valuation	\$51,580,809
Total USD Debt	\$6,580,000

	2023-2024 Budget
Assessed Valuation	\$51,593,347
Total USD Debt	\$6,200,000

Assessed Valuation



Total USD Debt



Salaries

2021-22 Actual	2022-23 Actual	2023-24 Contracted
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	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Teachers (Full Time)	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Other Licensed Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
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)****.

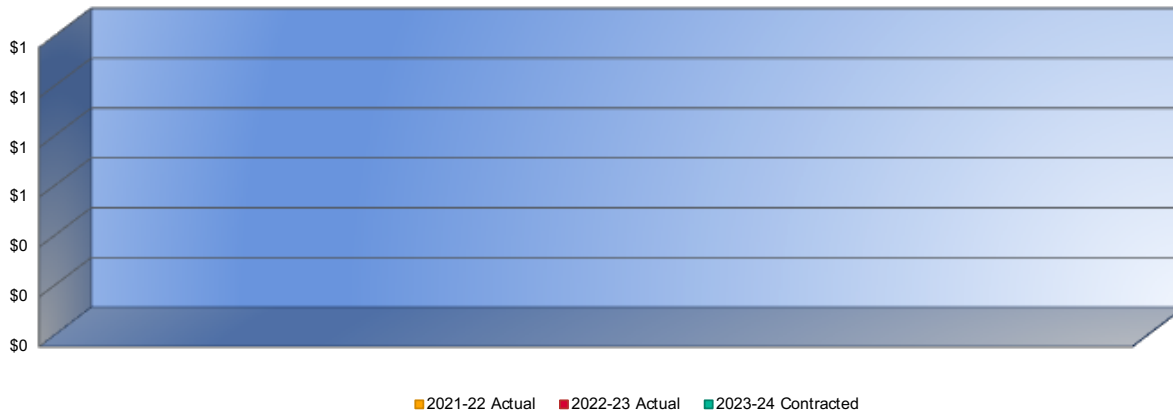
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Building
- Incident Weather & In-Service Date
- 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