


Budget at a Glance



2021-2022

USD 315 - Colby

KANSAS 
STATE DEPARTMENT OF
EDUCATION

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Summary of Total Expenditures by Function (All Funds)

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$7,212,849	59%	\$7,722,991	59%	7%	\$8,986,041	58%	16%
Student Support Services	\$415,597	3%	\$465,263	4%	12%	\$696,227	4%	50%
Instructional Support Services	\$744,825	6%	\$757,245	6%	2%	\$1,010,638	6%	33%
Administration & Support	\$1,138,013	9%	\$1,270,734	10%	12%	\$1,331,217	9%	5%
Operations & Maintenance	\$1,286,423	11%	\$1,302,357	10%	1%	\$1,835,740	12%	41%
Transportation	\$326,220	3%	\$416,780	3%	28%	\$396,344	3%	-5%
Food Services	\$651,132	5%	\$713,511	5%	10%	\$827,233	5%	16%
Capital Improvements	\$382,949	3%	\$432,207	3%	13%	\$525,000	3%	21%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$3,822	<1%	\$1,525	<1%	-60%	\$2,500	<1%	64%
Total Expenditures¹	12,161,830	100%	\$13,082,613	100%	8%	\$15,610,940	100%	19%
Amount per Pupil	\$13,122		\$14,192		8%	\$17,193		21%
Current Expenditures²	\$11,061,689	100%	\$12,154,759	100%	10%	\$14,212,463	100%	17%
Amount per Pupil	\$11,935		\$13,186		10%	\$15,652		19%

Percent of Expenditures for Instruction³

Total Expenditures	\$7,131,644	59%	\$7,720,316	59%	0%	\$8,861,041	57%	-2%
Current Expenditures	\$7,131,644	64%	\$7,720,316	64%	0%	\$8,861,041	62%	-2%

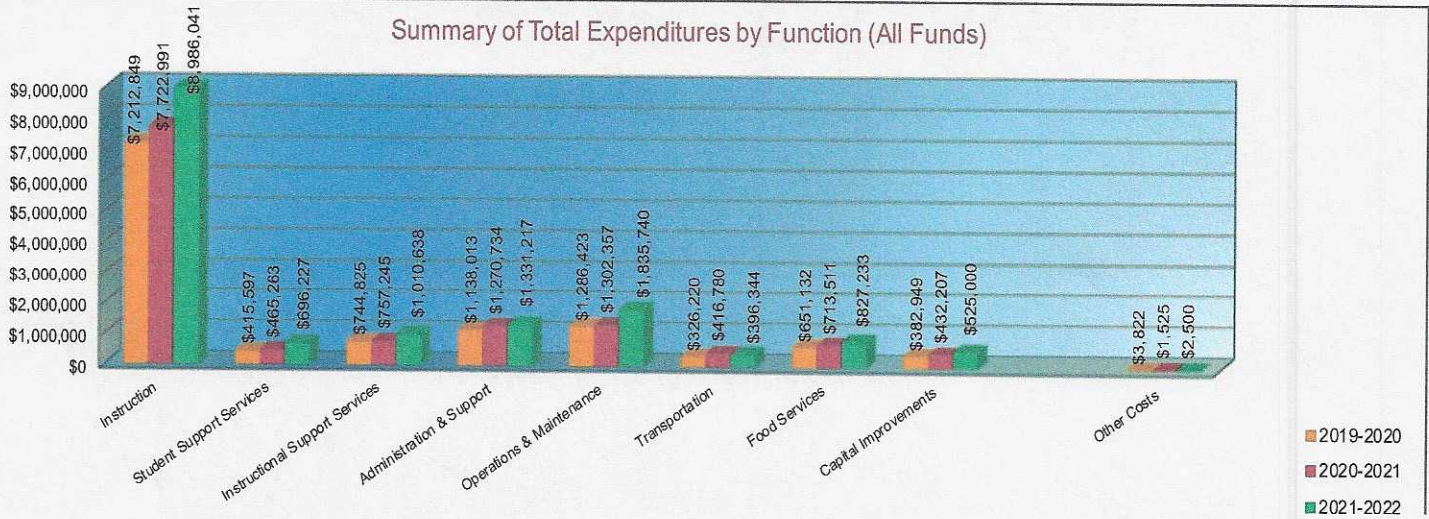
1 Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

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)

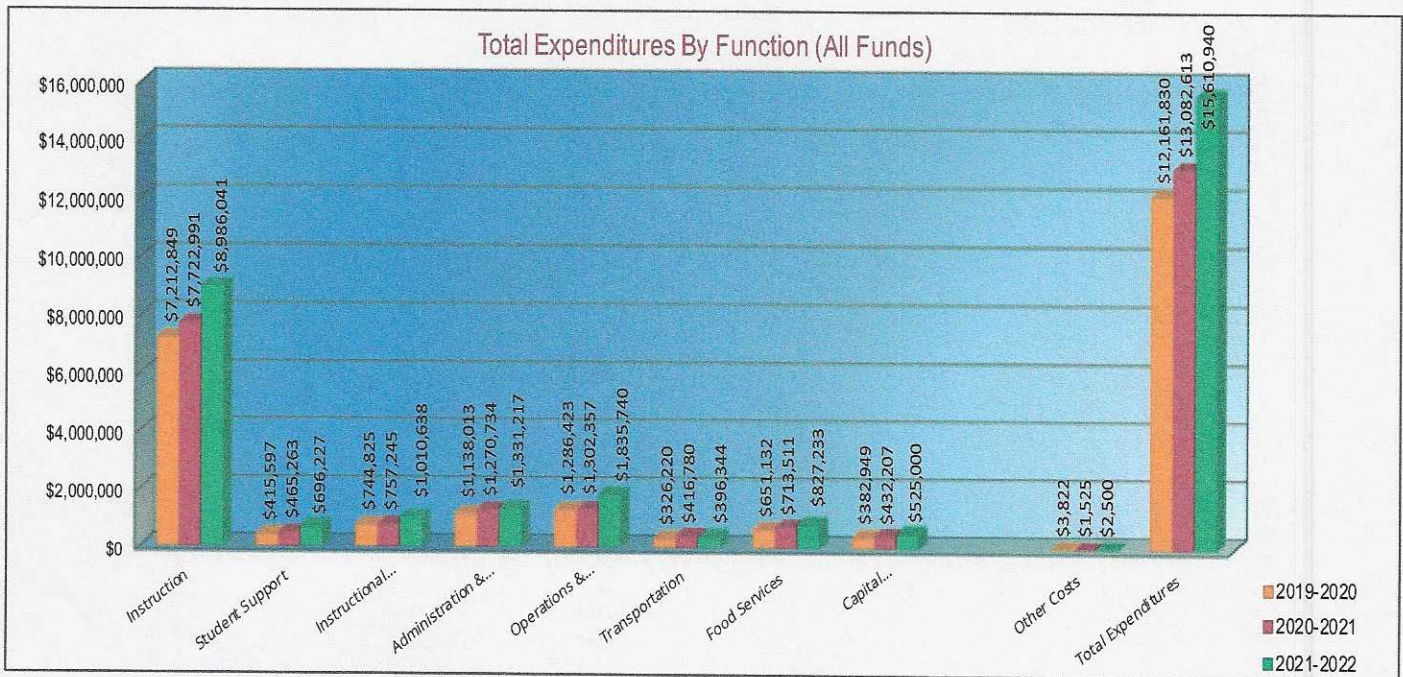
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$7,212,849	\$7,722,991	\$8,986,041
Student Support	\$415,597	\$465,263	\$696,227
Instructional Support	\$744,825	\$757,245	\$1,010,638
Administration & Support	\$1,138,013	\$1,270,734	\$1,331,217
Operations & Maintenance	\$1,286,423	\$1,302,357	\$1,835,740
Transportation	\$326,220	\$416,780	\$396,344
Food Services	\$651,132	\$713,511	\$827,233
Capital Improvements	\$382,949	\$432,207	\$525,000
Debt Services	\$0	\$0	\$0
Other Costs	\$3,822	\$1,525	\$2,500
Total Expenditures¹	\$12,161,830	\$13,082,613	\$15,610,940

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.

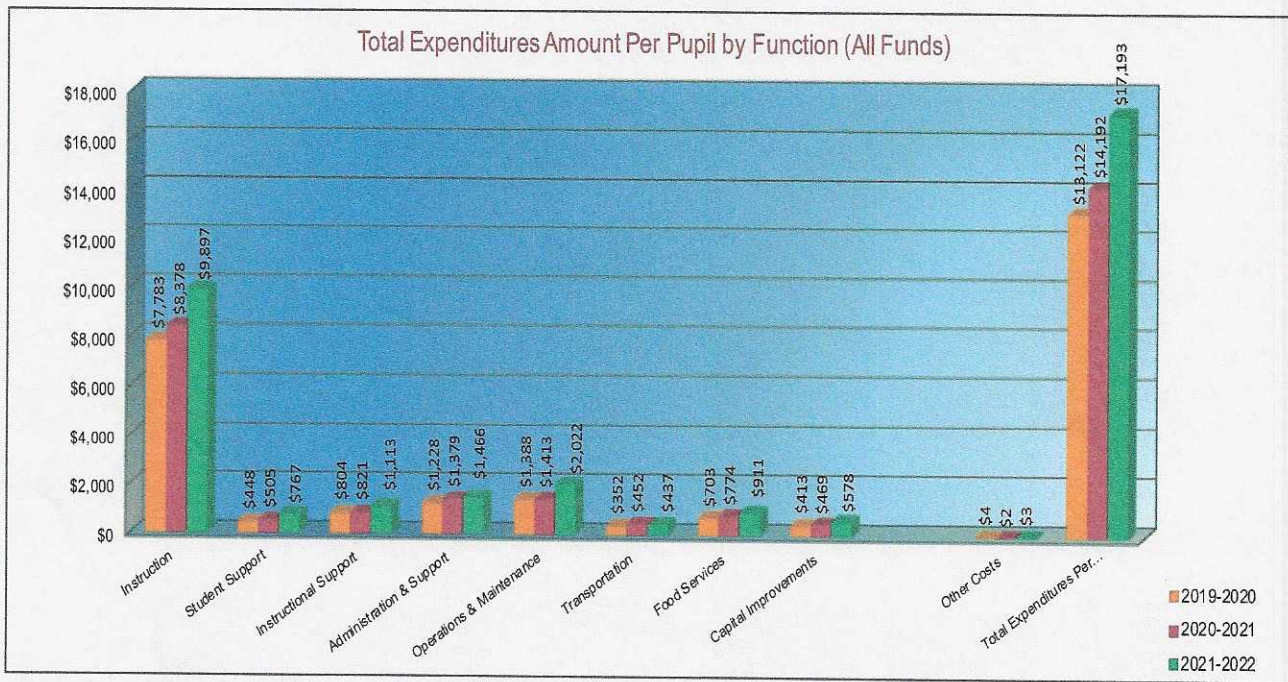


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$7,783	\$8,378	\$9,897
Student Support	\$448	\$505	\$767
Instructional Support	\$804	\$821	\$1,113
Administration & Support	\$1,228	\$1,379	\$1,466
Operations & Maintenance	\$1,388	\$1,413	\$2,022
Transportation	\$352	\$452	\$437
Food Services	\$703	\$774	\$911
Capital Improvements	\$413	\$469	\$578
Debt Services	\$0	\$0	\$0
Other Costs	\$4	\$2	\$3
Total Expenditures Per Pupil¹	\$13,122	\$14,192	\$17,193
Enrollment (FTE)²	926.8	921.8	908.0

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.

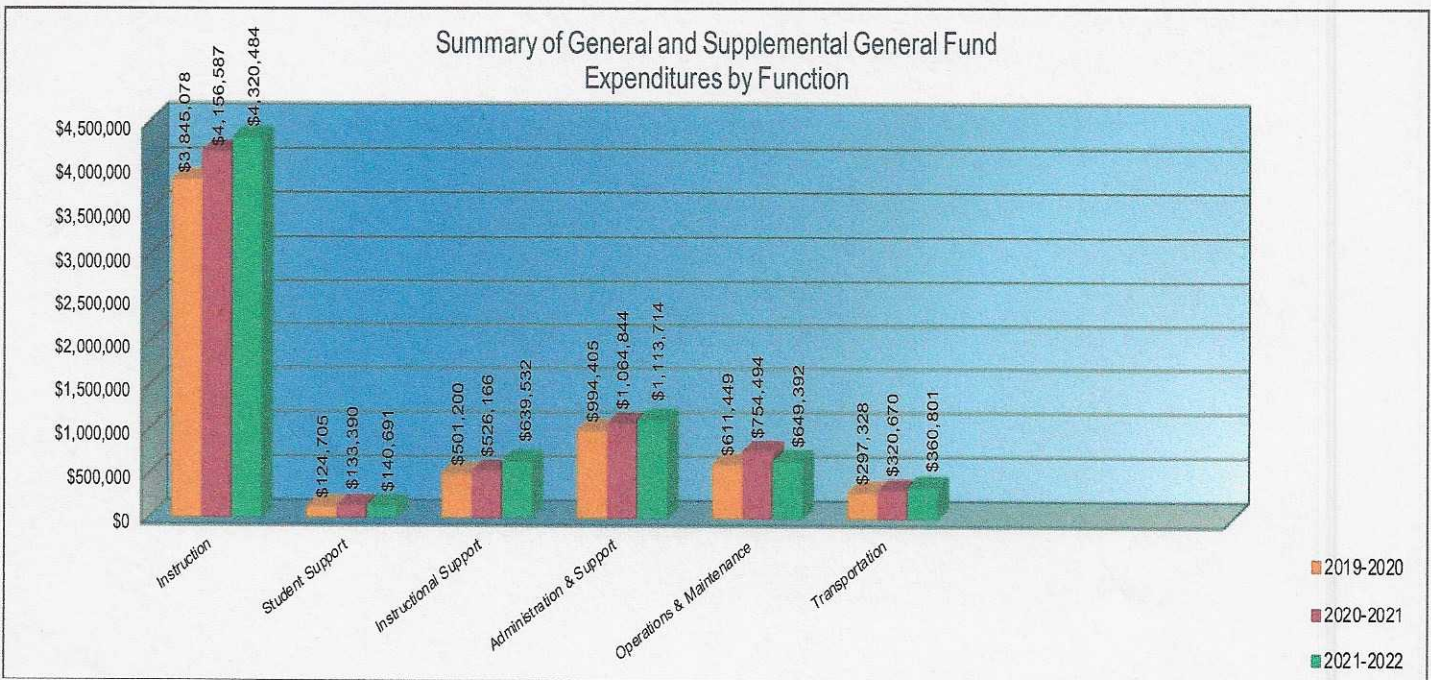
² FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Summary of General and Supplemental General Fund Expenditures by Function

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$3,845,078	60%	\$4,156,587	60%	8%	\$4,320,484	60%	4%
Student Support	\$124,705	2%	\$133,390	2%	7%	\$140,691	2%	5%
Instructional Support	\$501,200	8%	\$526,166	8%	5%	\$639,532	9%	22%
Administration & Support	\$994,405	16%	\$1,064,844	15%	7%	\$1,113,714	15%	5%
Operations & Maintenance	\$611,449	10%	\$754,494	11%	23%	\$649,392	9%	-14%
Transportation	\$297,328	5%	\$320,670	5%	8%	\$360,801	5%	13%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%
Total Expenditures	\$6,374,165	100%	\$6,956,151	100%	9%	\$7,224,614	100%	4%
Amount per Pupil	\$6,878		\$7,546		10%	\$7,957		5%

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)

	2019-2020 Actual
General	\$2,838,893
Federal Funds	\$269,911
Supplemental General	\$1,006,185
Preschool-Aged At-Risk	\$49,640
At Risk (K-12)	\$409,998
Bilingual Education	\$81,536
Virtual Education	\$23,972
Capital Outlay	\$81,205
Driver Education	\$10,666
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,097,522
Cost of Living	\$0
Career and Postsecondary Ed.	\$463,223
Gifts & Grants ¹	\$102,723
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$479,455
Contingency Reserve	\$0
Text Book & Student Material	\$61,766
Activity Fund	\$236,154
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$7,212,849
Enrollment (FTE) ³	926.8
Amount per Pupil ²	\$7,783
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$7,212,849

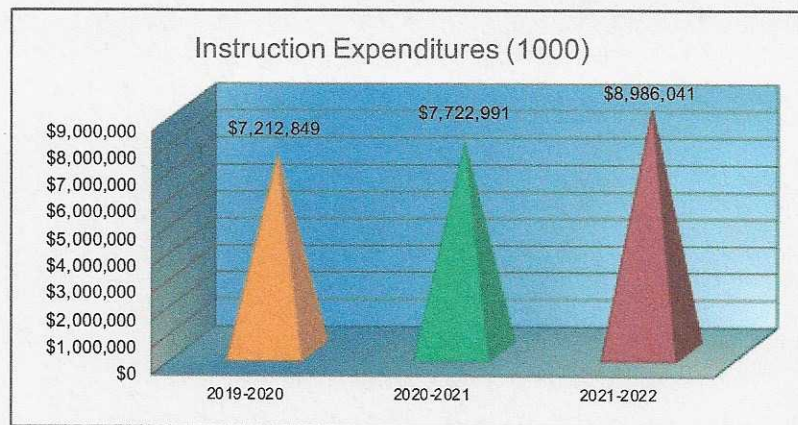
2020-2021 Actual	% Change
\$3,240,637	14%
\$793,165	194%
\$915,950	-9%
\$26,996	-46%
\$443,514	8%
\$61,629	-24%
\$4,859	-80%
\$2,675	-97%
\$13,773	29%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,103,774	1%
\$0	0%
\$333,002	-28%
\$79,500	-23%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$500,370	4%
\$0	0%
\$43,396	-30%
\$159,751	-32%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$7,722,991	7%
921.8	-1%
\$8,378	8%
\$0	0%
\$0	0%
\$0	0%
\$7,722,991	7%

2021-2022 Budget	% Change
\$3,344,577	3%
\$1,109,480	40%
\$975,907	7%
\$52,921	96%
\$589,227	33%
\$103,971	69%
\$5,400	11%
\$125,000	4573%
\$27,988	103%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,178,186	7%
\$0	0%
\$384,790	16%
\$472,780	495%
\$0	0%
\$0	0%
\$0	0%
\$615,814	23%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$8,986,041	16%
908.0	-1%
\$9,897	18%
\$0	0%
\$0	0%
\$0	0%
\$8,986,041	16%

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.



Sources of Revenue and Proposed Budget for 2021-2022

Fund	2021-2022 Amount Budgeted	July 1, 2021 Cash Balance	Estimated Sources of Revenue - 2021-2022					Estimated July 1, 2022 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$7,231,710	\$0	\$7,231,710	\$0			\$0	\$0
Supplemental General	\$2,332,608	\$86,483	\$571,022			\$0	\$1,675,103	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$54,671	\$12,032		\$0	\$0	\$37,648	\$5,520	\$529
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$0	\$258,332		\$0	\$0	\$787,000	\$0	\$109,602
Bilingual Education	\$103,971	\$89,201		\$0	\$0	\$51,000	\$0	\$36,230
Virtual Education	\$5,400	\$469			\$0	\$0	\$5,000	\$69
Capital Outlay	\$1,398,477	\$652,524	\$23,992	\$0	\$7,500	\$0	\$862,487	\$148,026
Driver Training	\$31,535	\$35,721	\$7,200	\$0	\$0	\$0	\$12,000	\$23,386
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$823,109	\$146,925	\$3,800	\$660,728	\$0	\$0	\$19,308	\$7,652
Professional Development	\$80,278	\$87,091	\$0	\$0	\$0	\$50,000	\$0	\$56,813
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,472,045	\$425,819	\$0	\$0	\$0	\$1,114,056	\$0	\$67,830
Career and Postsecondary Education	\$405,630	\$159,231	\$0	\$0	\$0	\$300,000	\$0	\$53,601
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$390,572						
Gifts and Grants	\$772,780	\$459,868	\$25,500	\$18,048			\$315,000	\$45,636
Textbook & Student Materials Revolving		\$451						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0
KPERS Special Retirement Contribution	\$929,308	\$0	\$929,308					
Contingency Reserve		\$235,313						
Activity Funds		\$244,358						
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	\$1,373,392	-\$130,500		\$1,530,344				\$26,452
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$17,014,914	\$3,153,890	\$8,792,532	\$2,209,120	\$7,500	\$2,339,704	\$2,894,418	\$575,826
Less Transfers	\$2,339,704							
TOTAL Budget Expenditures	\$14,675,210							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	8,108,901	8,481,668	8,792,532
Federal Revenues	647,235	1,459,423	2,209,120
Local Revenues ¹	5,252,422	5,196,846	2,901,918
Total Revenues	14,008,558	15,137,937	13,903,570
Revenues Per Pupil	15,115	16,422	15,312

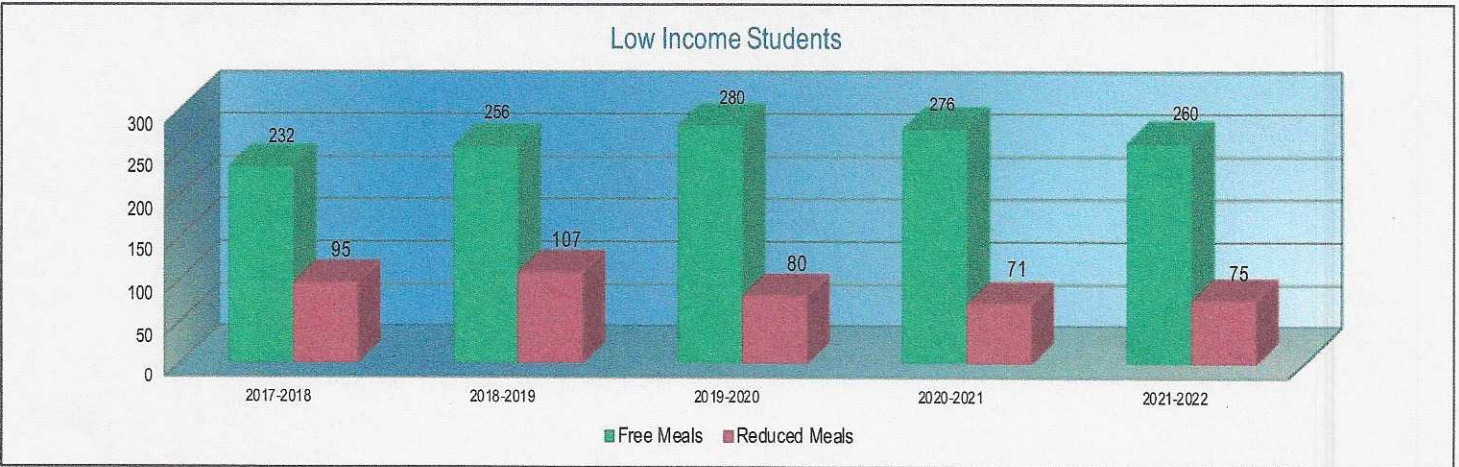
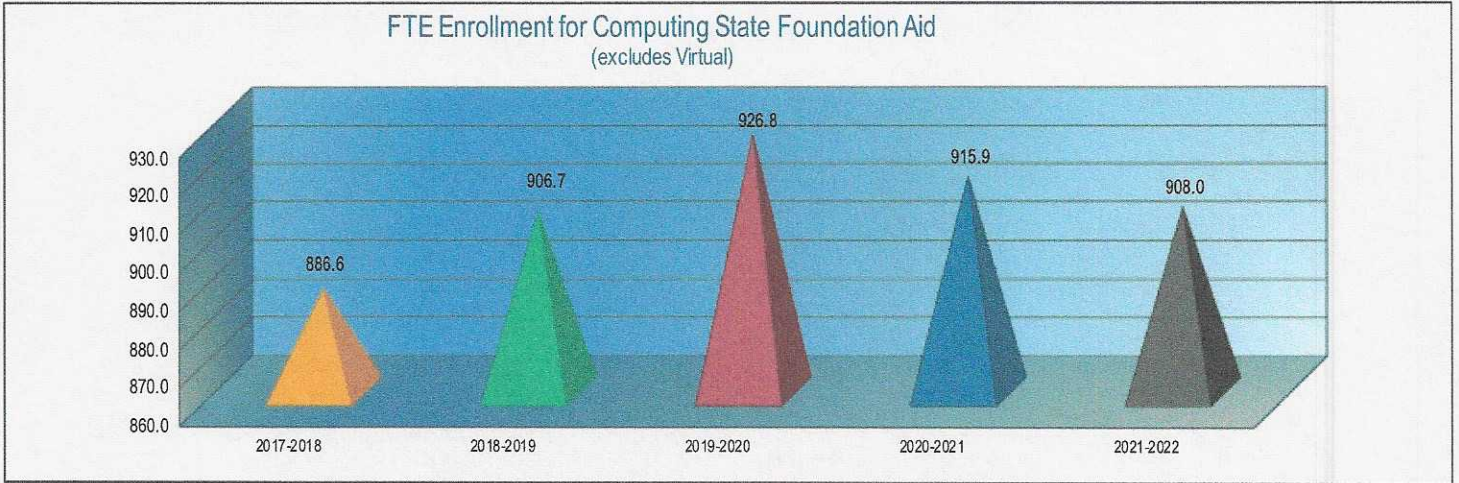
¹ Excludes "Transfers" to avoid duplication of revenue.

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

	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	886.6	906.7	2%	926.8	2%	915.9	-1%	908.0	-1%
Free Meal Student Headcount	232	256	10%	280	9%	276	-1%	260	-6%
Reduced Meal Student Headcount	95	107	13%	80	-25%	71	-11%	75	6%

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.



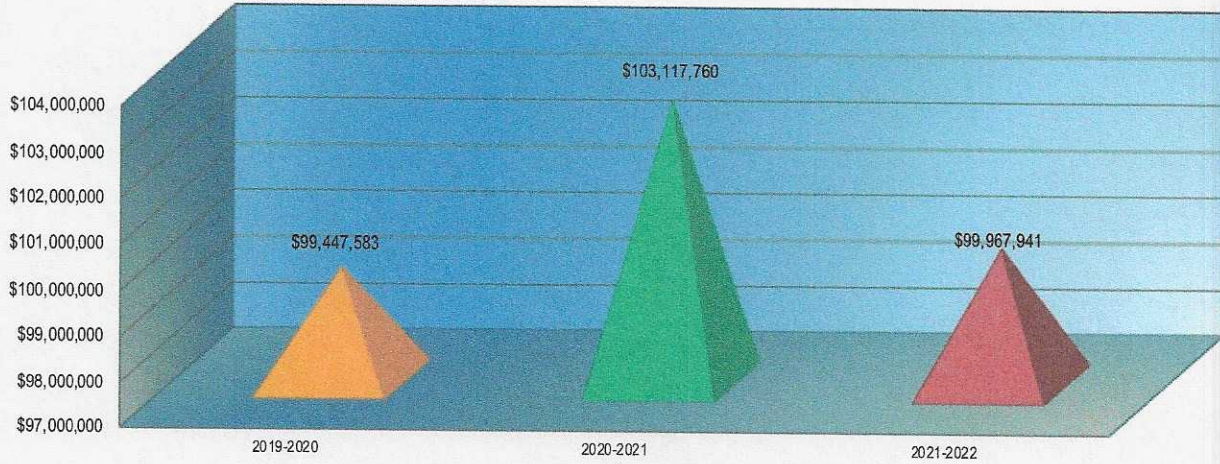
Other Information

	2019-2020 Actual
Assessed Valuation	\$99,447,583
Total USD Debt	\$1,317,923

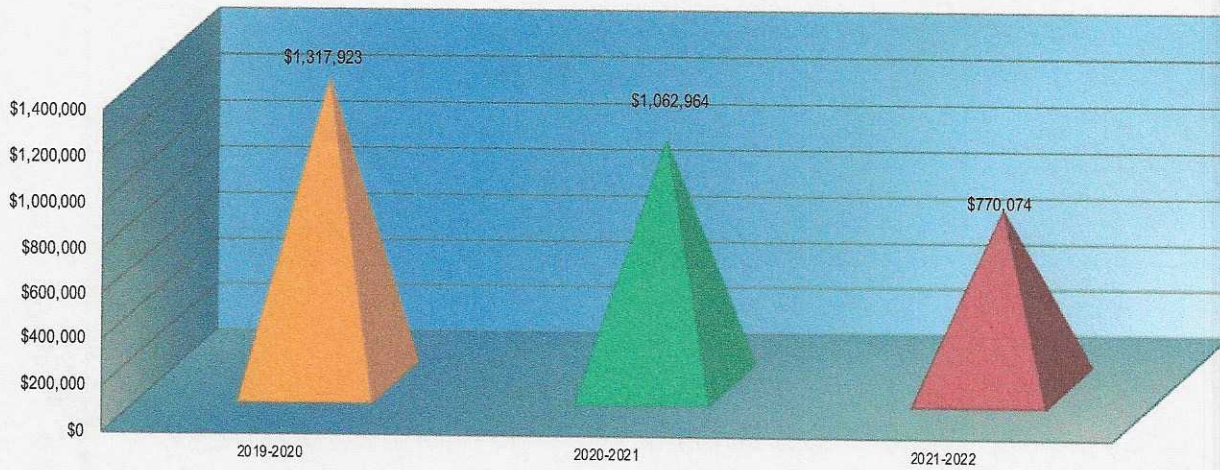
	2020-2021 Actual
	\$103,117,760
	\$1,062,964

	2021-2022 Budget
	\$99,967,941
	\$770,074

Assessed Valuation



Total USD Debt



Salaries

	FTE			Total Salary			Average Salary		
	13	Total	Average	989004	Total	Average	94122	Total	Average
Teachers (Full Time)	57.0	\$3,858,258	\$67,689	4,077,218.0	\$65,762	\$63	#####	\$0	\$0
Other Certified (Licensed) Personnel	6.8	\$387,918	\$57,047	423,531.0	\$68,311	\$5	#####	\$0	\$0
Classified Personnel	54.0	\$1,670,757	\$30,940	2,099,895.0	\$26,922	\$81	#####	\$0	\$0
Substitutes/Temporary Help	0	\$0		171,154.0	\$0			\$0	\$0

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, Coaching Assistants and other short term temporary help.

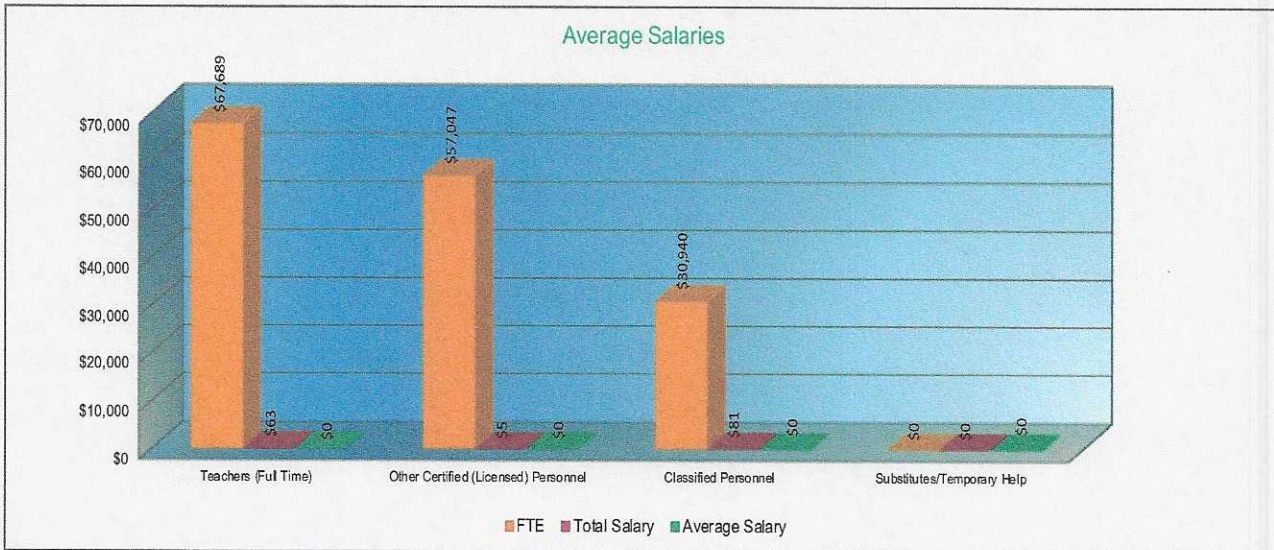
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (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 of 1.0 for Non-Certified 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

****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



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- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

[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

[Comparitive 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](#)

KSReportCard.KSDE.org/default.aspx

- 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