

Budget at a Glance

239 - North Ottawa County

2023-2024



Kansas leads the world in the success of each student.

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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	\$6,017,835	59%	\$6,118,024	55%	2%	\$6,687,963	55%	9%
Student Support Services	\$304,034	3%	\$307,584	3%	1%	\$400,550	3%	30%
Instructional Support Services	\$257,552	3%	\$246,544	2%	-4%	\$259,700	2%	5%
Administration & Support	\$803,734	8%	\$874,600	8%	9%	\$1,045,009	9%	19%
Operations & Maintenance	\$875,353	9%	\$1,199,137	11%	37%	\$1,176,480	10%	-2%
Transportation	\$471,897	5%	\$428,488	4%	-9%	\$583,700	5%	36%
Food Services	\$541,101	5%	\$462,505	4%	-15%	\$564,600	5%	22%
Capital Improvements	\$20,882	0%	\$404,895	4%	1839%	\$420,000	3%	4%
Debt Services	\$895,580	9%	\$918,055	8%	3%	\$939,755	8%	2%
Other Costs	\$39,006	0%	\$84,231	1%	116%	\$52,000	0%	-38%
Total Expenditures¹	10,226,974	100%	\$11,044,063	100%	8%	\$12,129,757	100%	10%
Amount per Pupil	\$16,144		\$17,802		10%	\$19,533		10%
Current Expenditures²	\$9,045,346	100%	\$9,266,768	100%	2%	\$10,129,002	100%	9%
Amount per Pupil	\$14,278		\$14,937		5%	\$16,311		9%

Percent of Expenditures for Instruction³

Total Expenditures	\$5,993,591	59%	\$6,106,788	55%	-4%	\$6,577,963	54%	-1%
Current Expenditures	\$5,993,591	66%	\$6,106,788	66%	0%	\$6,577,963	65%	-1%

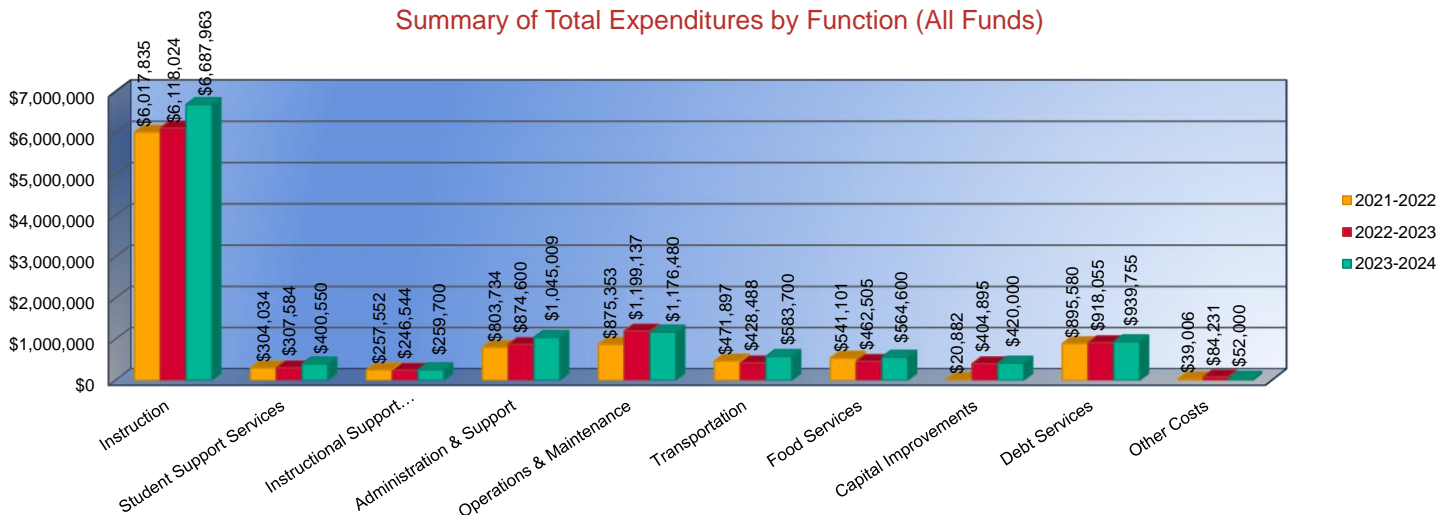
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

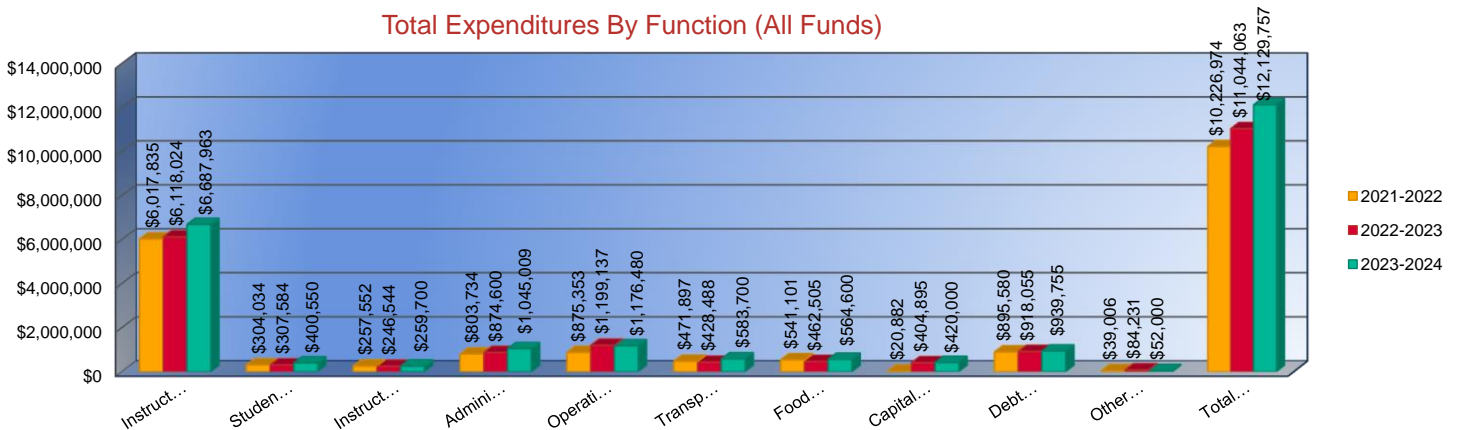


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$6,017,835	\$6,118,024	\$6,687,963
Student Support	\$304,034	\$307,584	\$400,550
Instructional Support	\$257,552	\$246,544	\$259,700
Administration & Support	\$803,734	\$874,600	\$1,045,009
Operations & Maintenance	\$875,353	\$1,199,137	\$1,176,480
Transportation	\$471,897	\$428,488	\$583,700
Food Services	\$541,101	\$462,505	\$564,600
Capital Improvements	\$20,882	\$404,895	\$420,000
Debt Services	\$895,580	\$918,055	\$939,755
Other Costs	\$39,006	\$84,231	\$52,000
Total Expenditures¹	\$10,226,974	\$11,044,063	\$12,129,757

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 By Function (All Funds)

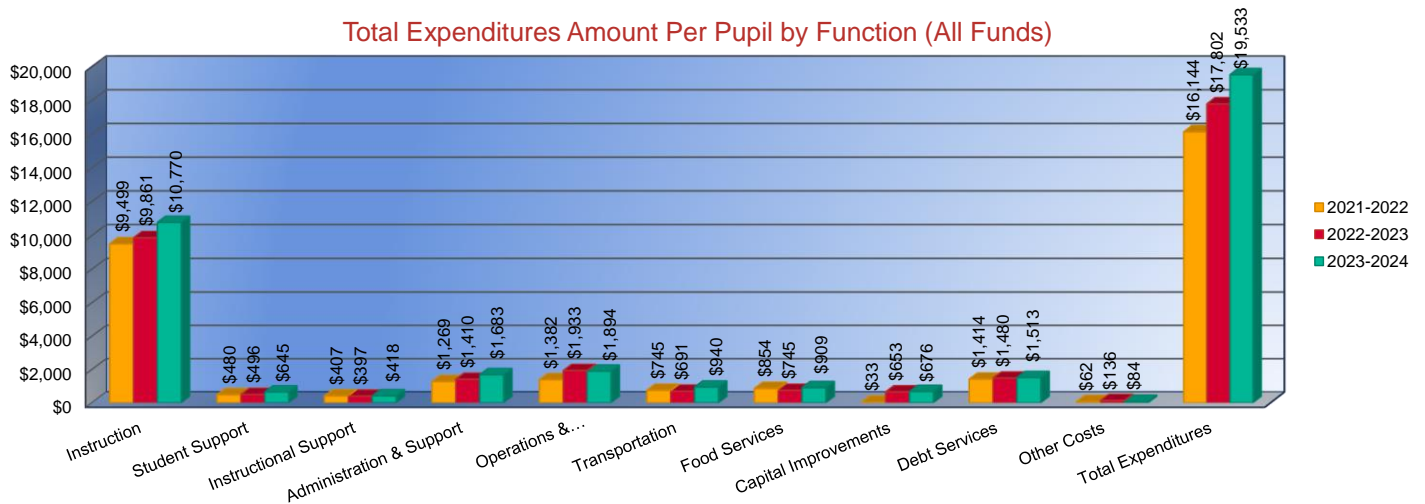


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$9,499	\$9,861	\$10,770
Student Support	\$480	\$496	\$645
Instructional Support	\$407	\$397	\$418
Administration & Support	\$1,269	\$1,410	\$1,683
Operations & Maintenance	\$1,382	\$1,933	\$1,894
Transportation	\$745	\$691	\$940
Food Services	\$854	\$745	\$909
Capital Improvements	\$33	\$653	\$676
Debt Services	\$1,414	\$1,480	\$1,513
Other Costs	\$62	\$136	\$84
Total Expenditures¹	\$16,144	\$17,802	\$19,533
Enrollment (FTE) ²	633.5	620.4	621.0

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.

Total Expenditures Amount Per Pupil by Function (All Funds)

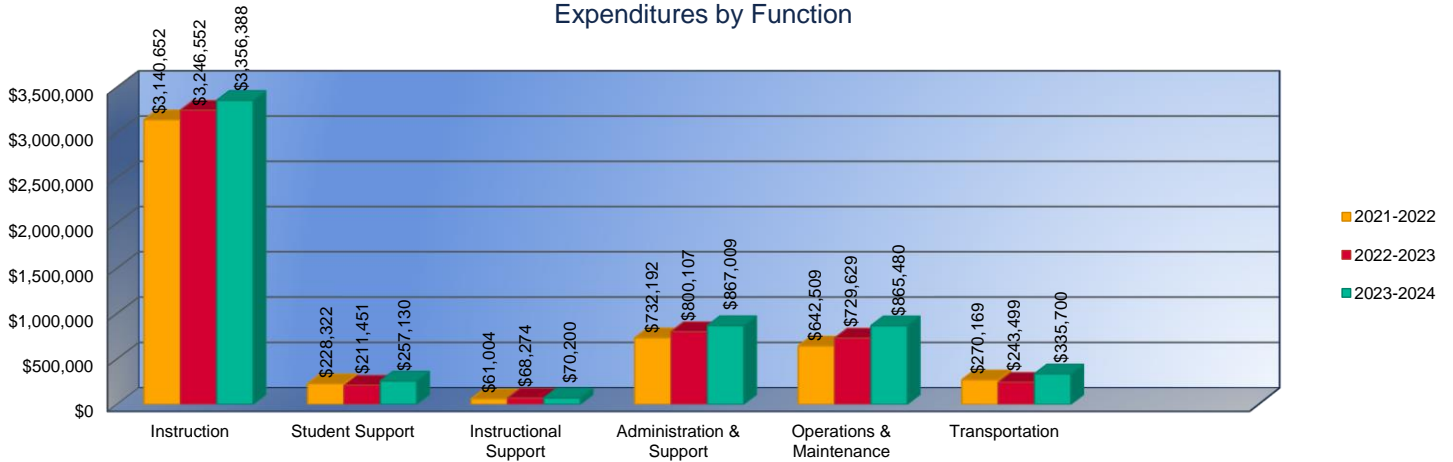


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$3,140,652	62%	\$3,246,552	61%	3%	\$3,356,388	58%	3%
Student Support	\$228,322	4%	\$211,451	4%	-7%	\$257,130	4%	22%
Instructional Support	\$61,004	1%	\$68,274	1%	12%	\$70,200	1%	3%
Administration & Support	\$732,192	14%	\$800,107	15%	9%	\$867,009	15%	8%
Operations & Maintenance	\$642,509	13%	\$729,629	14%	14%	\$865,480	15%	19%
Transportation	\$270,169	5%	\$243,499	5%	-10%	\$335,700	6%	38%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$5,074,848	100%	\$5,299,512	100%	4%	\$5,751,907	100%	9%
Amount per Pupil	\$8,011		\$8,542		7%	\$9,262		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.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

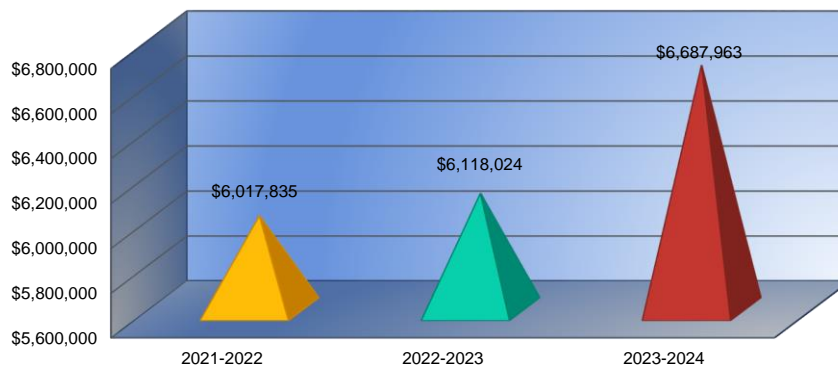
	2021-2022 Actual
General	\$2,359,007
Federal Funds	\$596,325
Supplemental General	\$781,645
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$525,000
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$24,244
Driver Education	\$19,947
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,104,506
Cost of Living	\$0
Career and Postsecondary Ed.	\$95,748
Gifts & Grants ¹	\$50,613
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$387,518
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$73,282
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$6,017,835
Enrollment (FTE) ³	633.5
Amount per Pupil ²	\$9,499
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$6,017,835

	2022-2023 Actual	% Change
General	\$2,437,595	3%
Federal Funds	\$349,279	-41%
Supplemental General	\$808,957	3%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$756,636	44%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$11,236	-54%
Driver Education	\$11,049	-45%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$1,131,073	2%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$100,758	5%
Gifts & Grants ¹	\$39,071	-23%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$403,505	4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$68,865	-6%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$6,118,024	2%
Enrollment (FTE) ³	620.4	-2%
Amount per Pupil ²	\$9,861	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$6,118,024	2%

	2023-2024 Budget	% Change
General	\$2,533,285	4%
Federal Funds	\$239,780	-31%
Supplemental General	\$823,103	2%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$1,025,000	35%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$110,000	879%
Driver Education	\$17,000	54%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$1,273,940	13%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$153,500	52%
Gifts & Grants ¹	\$60,000	54%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$452,355	12%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$6,687,963	9%
Enrollment (FTE) ³	621.0	0%
Amount per Pupil ²	\$10,770	9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$6,687,963	9%

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	\$6,357,456	\$0	\$6,357,456	\$0			\$0	\$0
Supplemental General	\$2,075,000	\$51,681	\$965,913			\$200,000	\$857,406	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,025,000	\$162,216		\$0	\$0	\$990,317	\$0	\$127,533
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,061,000	\$603,049	\$143,119	\$0	\$0	\$19,196	\$349,750	\$54,114
Driver Training	\$17,000	\$10,830	\$6,750	\$0	\$0	\$0	\$7,000	\$7,580
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$515,000	\$103,451	\$3,200	\$251,170	\$0	\$0	\$207,898	\$50,719
Professional Development	\$61,000	\$60,400	\$6,000	\$0	\$0	\$20,000	\$0	\$25,400
Parent Education Program	\$58,920	\$12,842	\$26,750	\$0	\$0	\$20,000	\$0	\$672
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,482,940	\$311,624	\$0	\$0	\$0	\$1,326,036	\$0	\$154,720
Career and Postsecondary Education	\$153,500	\$63,338	\$28,750	\$0	\$0	\$0	\$105,000	\$43,588
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$141,100	\$56,987	\$66,000	\$0			\$50,000	\$31,887
Textbook & Student Materials Revolving		\$75,000						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$682,855	\$0	\$682,855					
Contingency Reserve		\$400,000						
Activity Funds		\$50,323						
Bond and Interest #1	\$939,755	\$885,229	\$413,448	\$0	\$0		\$611,755	\$970,677
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	\$239,780	-\$27,097		\$266,877				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$14,810,306	\$2,819,873	\$8,700,241	\$518,047	\$0	\$2,680,549	\$2,083,809	\$1,466,890
Less Transfers	\$2,480,549							
TOTAL Budget Expenditures	\$12,329,757							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	7,379,047	8,048,522	8,700,241
Federal Revenues	1,219,105	702,649	518,047
Local Revenues ¹	1,928,647	2,187,906	2,083,809
Total Revenues	10,526,799	10,939,077	11,302,097
Revenues Per Pupil	16,617	17,632	18,200

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

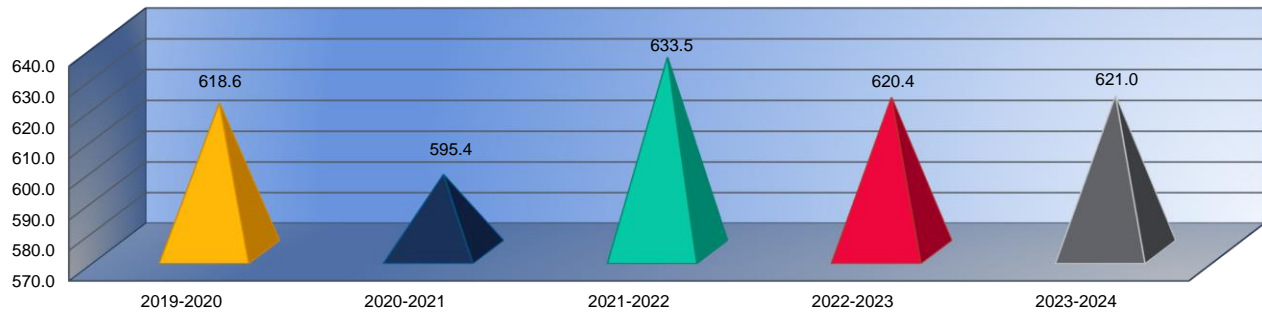
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

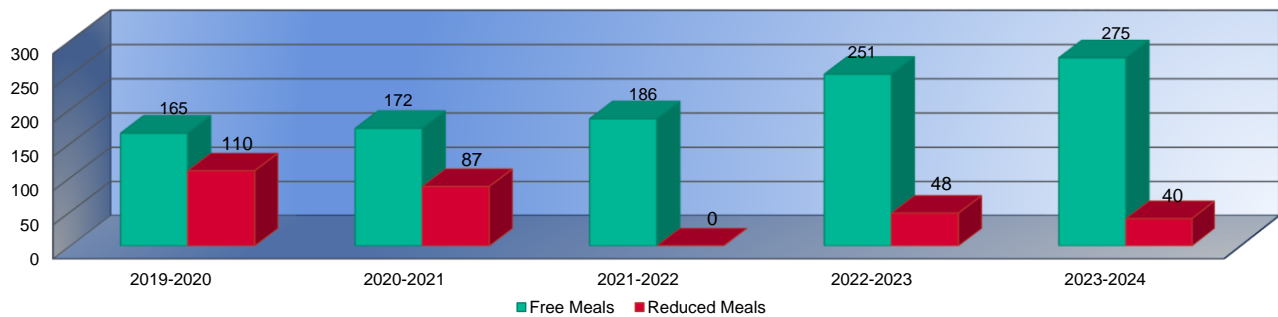
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	618.6	595.4	-4%	633.5	6%	620.4	-2%	621.0	0%
Free Meal Student Headcount	165	172	4%	186	8%	251	35%	275	10%
Reduced Meal Student Headcount	110	87	-21%	0	-100%	48	0%	40	-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



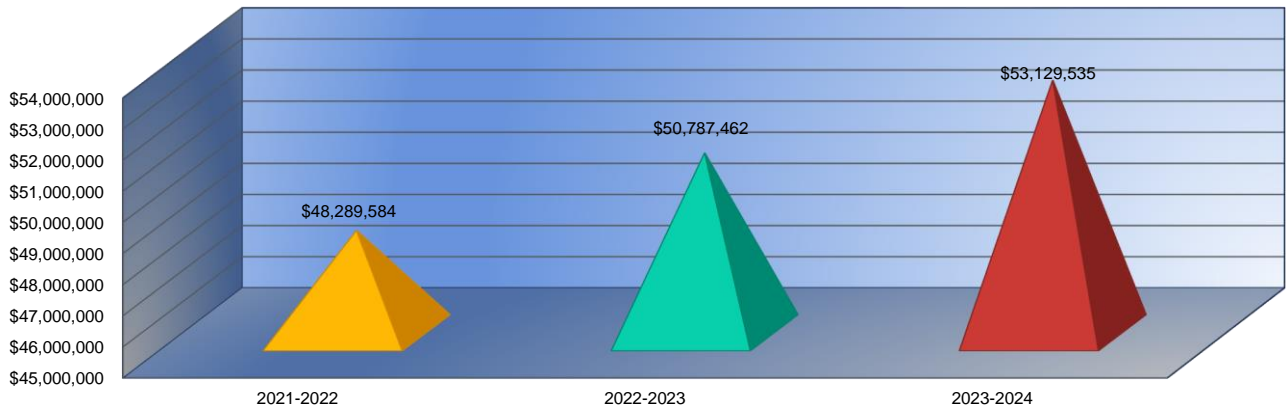
Other Information

	2021-2022 Actual
Assessed Valuation	\$48,289,584
Total USD Debt	\$12,245,000

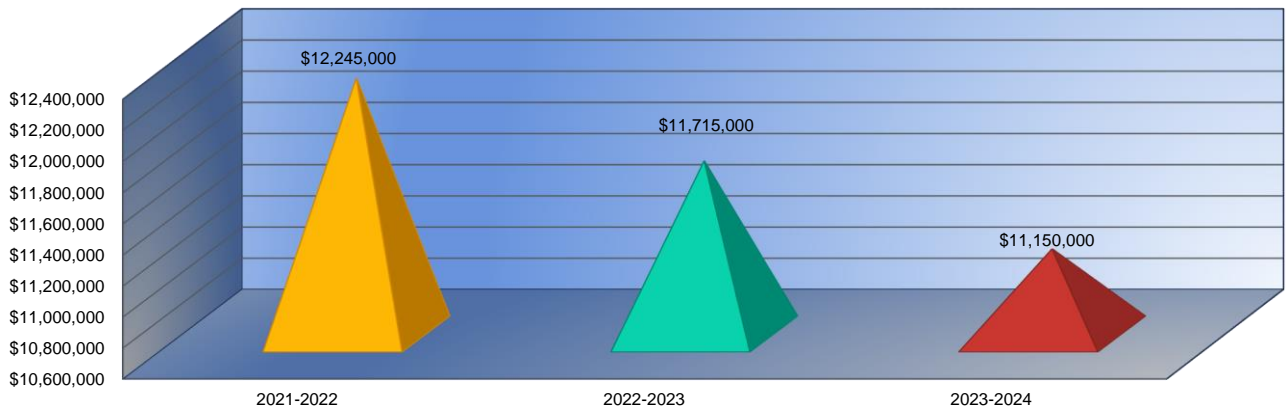
	2022-2023 Actual
Assessed Valuation	\$50,787,462
Total USD Debt	\$11,715,000

	2023-2024 Budget
Assessed Valuation	\$53,129,535
Total USD Debt	\$11,150,000

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)	5.0	\$425,724	\$85,145	5.0	\$436,944	\$87,389	5.0	\$451,944	\$90,389
Teachers (Full Time)	48.5	\$2,770,207	\$57,118	48.5	\$3,004,786	\$61,954	48.5	\$2,926,281	\$60,336
Other Licensed Personnel	5.0	\$285,413	\$57,083	5.0	\$290,913	\$58,183	5.5	\$314,756	\$57,228
Classified Personnel	37.0	\$1,206,442	\$32,607	37.0	\$1,230,986	\$33,270	37.0	\$1,260,986	\$34,081
Substitutes/Temporary Help	~~~~~	\$95,000	~~~~~	~~~~~	\$110,157	~~~~~	~~~~~	\$110,000	~~~~~

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)****.

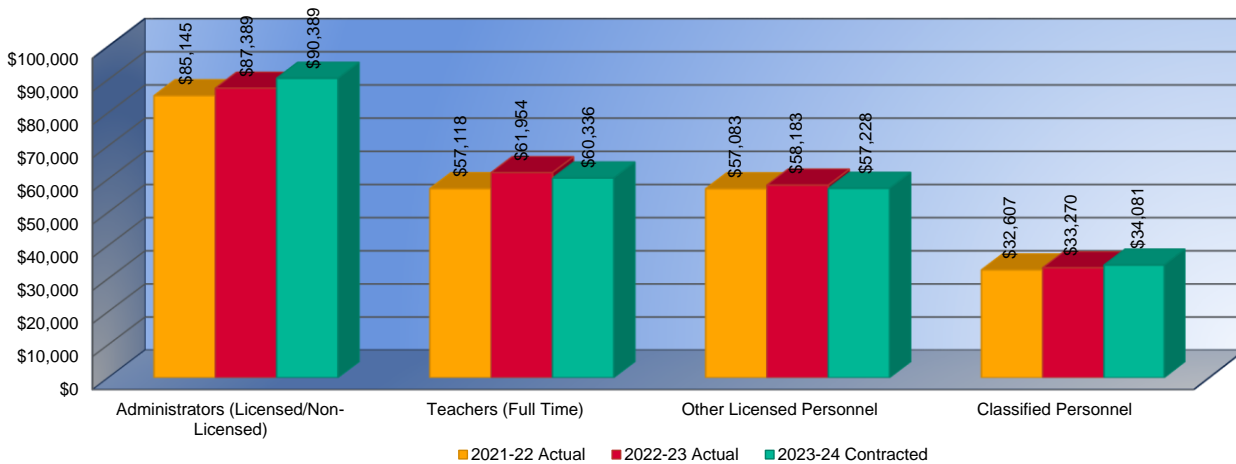
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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