

Budget at a Glance

USD 210 - Hugoton

2022-2023



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)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$8,415,712	52%	\$8,537,150	53%	1%	\$9,221,124	49%	8%
Student Support Services	\$420,389	3%	\$391,693	2%	-7%	\$556,342	3%	42%
Instructional Support Services	\$720,955	4%	\$696,479	4%	-3%	\$730,164	4%	5%
Administration & Support	\$1,407,113	9%	\$1,533,709	9%	9%	\$1,622,363	9%	6%
Operations & Maintenance	\$2,242,157	14%	\$2,271,693	14%	1%	\$2,611,546	14%	15%
Transportation	\$482,745	3%	\$536,649	3%	11%	\$711,483	4%	33%
Food Services	\$329,984	2%	\$322,725	2%	-2%	\$352,200	2%	9%
Capital Improvements	\$264,470	2%	\$172,743	1%	-35%	\$275,000	1%	59%
Debt Services	\$1,921,007	12%	\$1,722,067	11%	-10%	\$2,725,716	14%	58%

Budget-at-a-Glance

2022-2023 | USD #210

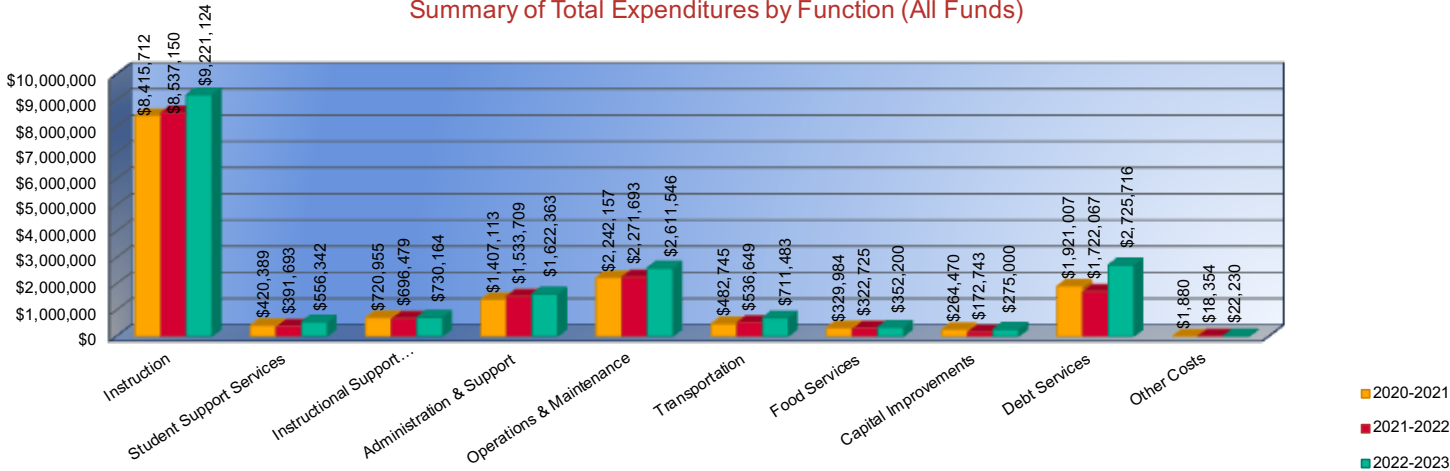
Other Costs	\$1,880	<1%	\$18,354	0%	876%	\$22,230	0%	21%
Total Expenditures ¹	16,206,412	100%	\$16,203,262	100%	0%	\$18,828,168	100%	16%
Amount per Pupil	\$16,068		\$16,091		0%	\$18,563		15%
Current Expenditures ²	\$13,292,042	100%	\$13,609,993	100%	2%	\$14,602,452	100%	7%
Amount per Pupil	\$13,179		\$13,515		3%	\$14,397		7%

Percent of Expenditures for Instruction³

Total Expenditures	\$8,347,233	52%	\$8,509,180	53%	1%	\$9,131,124	48%	-5%
Current Expenditures	\$8,347,233	63%	\$8,509,180	63%	0%	\$9,131,124	63%	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. 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)

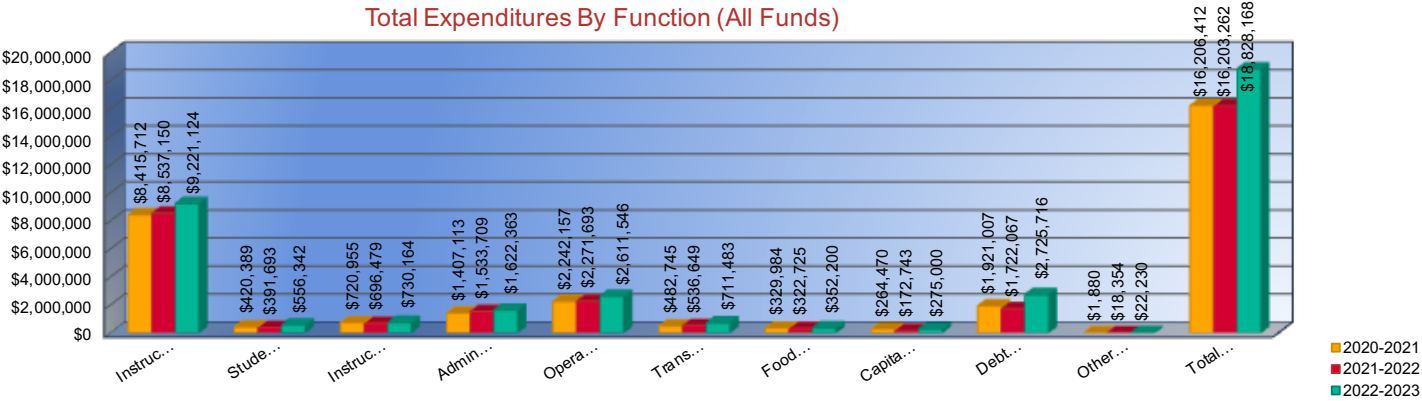
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$8,415,712	\$8,537,150	\$9,221,124
Student Support	\$420,389	\$391,693	\$556,342
Instructional Support	\$720,955	\$696,479	\$730,164
Administration & Support	\$1,407,113	\$1,533,709	\$1,622,363
Operations & Maintenance	\$2,242,157	\$2,271,693	\$2,611,546
Transportation	\$482,745	\$536,649	\$711,483
Food Services	\$329,984	\$322,725	\$352,200
Capital Improvements	\$264,470	\$172,743	\$275,000
Debt Services	\$1,921,007	\$1,722,067	\$2,725,716
Other Costs	\$1,880	\$18,354	\$22,230
Total Expenditures ¹	\$16,206,412	\$16,203,262	\$18,828,168

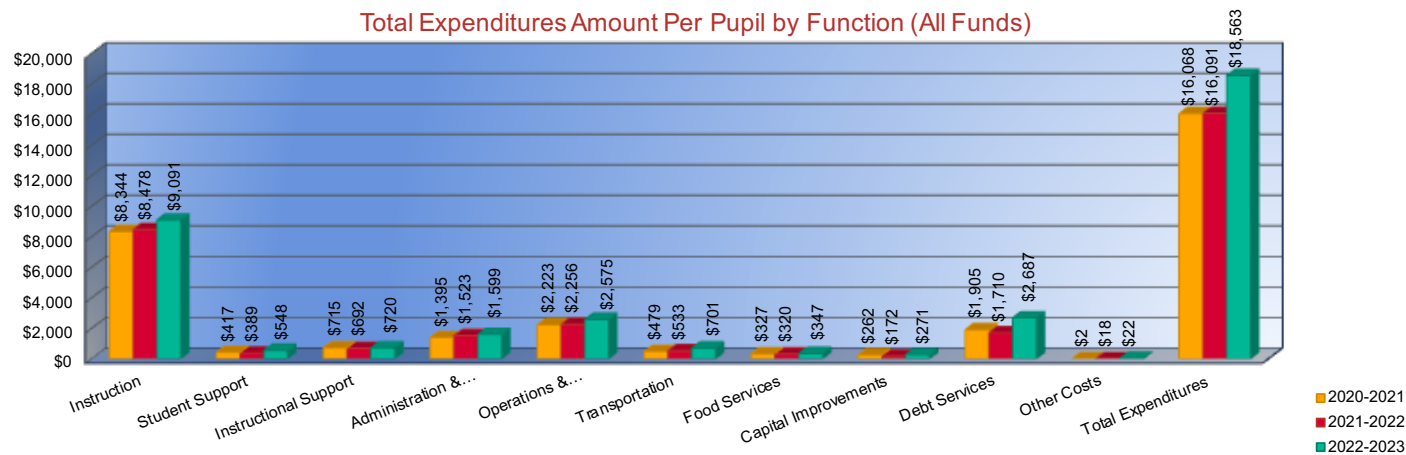
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Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$8,344	\$8,478	\$9,091
Student Support	\$417	\$389	\$548
Instructional Support	\$715	\$692	\$720
Administration & Support	\$1,395	\$1,523	\$1,599
Operations & Maintenance	\$2,223	\$2,256	\$2,575
Transportation	\$479	\$533	\$701
Food Services	\$327	\$320	\$347
Capital Improvements	\$262	\$172	\$271
Debt Services	\$1,905	\$1,710	\$2,687
Other Costs	\$2	\$18	\$22
Total Expenditures ¹	\$16,068	\$16,091	\$18,563
Enrollment (FTE) ²	1,008.6	1,007.0	1,014.3

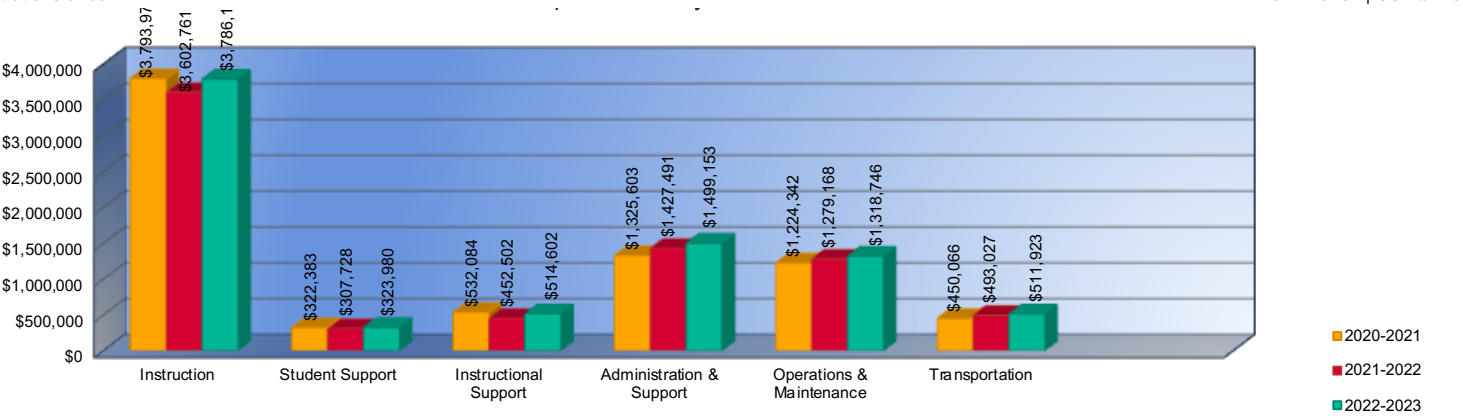
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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



Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$3,793,974	50%	\$3,602,761	48%	-5%	\$3,786,174	48%	5%
Student Support	\$322,383	4%	\$307,728	4%	-5%	\$323,980	4%	5%
Instructional Support	\$532,084	7%	\$452,502	6%	-15%	\$514,602	6%	14%
Administration & Support	\$1,325,603	17%	\$1,427,491	19%	8%	\$1,499,153	19%	5%
Operations & Maintenance	\$1,224,342	16%	\$1,279,168	17%	4%	\$1,318,746	17%	3%
Transportation	\$450,066	6%	\$493,027	7%	10%	\$511,923	6%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$7,648,452	100%	\$7,562,677	100%	-1%	\$7,954,578	100%	5%
Amount per Pupil	\$7,583		\$7,510		-1%	\$7,842		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.



Instruction Expenditures (1000)

	2020-2021 Actual
General	\$3,789,184
Federal Funds	\$531,402
Supplemental General	\$4,790
Preschool-Aged At-Risk	\$113,459
At Risk (K-12)	\$1,217,182
Bilingual Education	\$312,063
Virtual Education	\$0
Capital Outlay	\$68,479
Driver Education	\$7,853
Declining Enrollment	\$0
Extraordinary School Program	\$3,344
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$988,201
Cost of Living	\$0
Career and Postsecondary Ed.	\$153,904
Gifts & Grants¹	\$13,309
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$780,642
Contingency Reserve	\$140,000
Text Book & Student Material	\$22,737
Activity Fund	\$269,163
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$8,415,712
Enrollment (FTE)³	1,008.6
Amount per Pupil²	\$8,344
Adult Education	\$0
Adult Supplemental Education	\$0

2021-2022 Actual	% Change
\$3,602,761	-5%
\$591,316	11%
\$0	-100%
\$105,501	-7%
\$1,390,000	14%
\$292,713	-6%
\$50,940	0%
\$27,970	-59%
\$5,176	-34%
\$0	0%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$951,269	-4%
\$0	0%
\$139,886	-9%
\$664	-95%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$778,654	0%
\$162,000	16%
\$0	-100%
\$438,300	63%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$8,537,150	1%
1,007.0	0%
\$8,478	2%
\$0	0%
\$0	0%

2022-2023 Budget	% Change
\$3,781,174	5%
\$960,046	62%
\$5,000	0%
\$110,000	4%
\$1,920,769	38%
\$302,875	3%
\$75,000	47%
\$90,000	222%
\$8,435	63%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$975,440	3%
\$0	0%
\$154,150	10%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$838,235	8%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$9,221,124	8%
1,014.3	1%
\$9,091	7%
\$0	0%
\$0	0%

Budget at-a-Glance

Special Education Coop	\$0
TOTAL	\$8,415,712

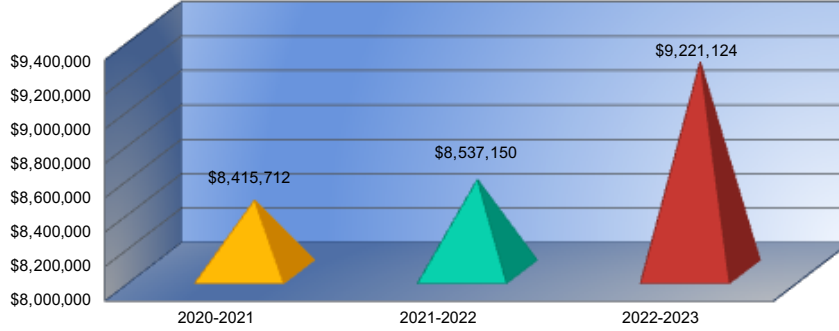
\$0	0%
\$8,537,150	1%

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\$0	0%
\$9,221,124	8%

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 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$8,964,690	\$0	\$8,964,690	\$0			\$0	\$0
Supplemental General	\$2,760,000	\$166,265	\$1,199,496			\$0	\$1,394,239	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$110,000	\$0		\$0	\$0	\$110,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,935,769	\$48,176		\$0	\$0	\$1,887,593	\$0	\$0
Bilingual Education	\$302,875	\$0		\$0	\$0	\$302,875	\$0	\$0
Virtual Education	\$75,000	\$0			\$0	\$75,000	\$0	\$0
Capital Outlay	\$1,500,000	\$948,909	\$396,152	\$0	\$50,000	\$132,914	\$888,874	\$916,849
Driver Training	\$38,435	\$64,082	\$5,805	\$0	\$0	\$0	\$0	\$31,452
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$760,000	\$126,203	\$4,920	\$487,649	\$0	\$50,000	\$211,835	\$120,607
Professional Development	\$35,000	\$37,545	\$4,500	\$0	\$0	\$30,000	\$0	\$37,045
Parent Education Program	\$60,154	\$0	\$33,424	\$0	\$0	\$26,730	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,000,000	\$413,788	\$0	\$0	\$0	\$1,000,000	\$0	\$413,788
Career and Postsecondary Education	\$159,150	\$33,928	\$10,730	\$0	\$0	\$155,000	\$0	\$40,508
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$544,062						
Gifts and Grants	\$20,000	\$32,308	\$0	\$0			\$10,000	\$22,308
Textbook & Student Materials Revolving		\$50,000						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,023,235	\$0	\$1,023,235					
Contingency Reserve		\$750,000						
Activity Funds		\$212,729						
Bond and Interest #1	\$2,725,716	\$1,638,175	\$1,307,383	\$0	\$0		\$1,373,551	\$1,593,393
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	\$1,128,256	-\$78,443		\$1,206,699				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$22,598,280	\$4,987,727	\$12,950,335	\$1,694,348	\$50,000	\$3,770,112	\$3,878,499	\$3,175,950
Less Transfers	\$3,770,112							
TOTAL Budget Expenditures	\$18,828,168							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	10,192,906	11,139,039	12,950,335
Federal Revenues	1,192,539	1,493,069	1,694,348
Local Revenues ¹	5,645,320	5,270,327	3,928,499
Total Revenues	17,030,765	17,902,435	18,573,182
Revenues Per Pupil	16,886	17,778	18,311

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

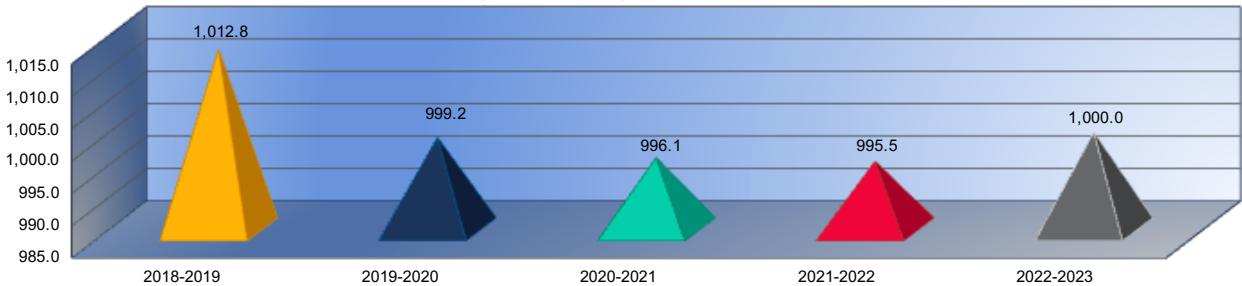
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

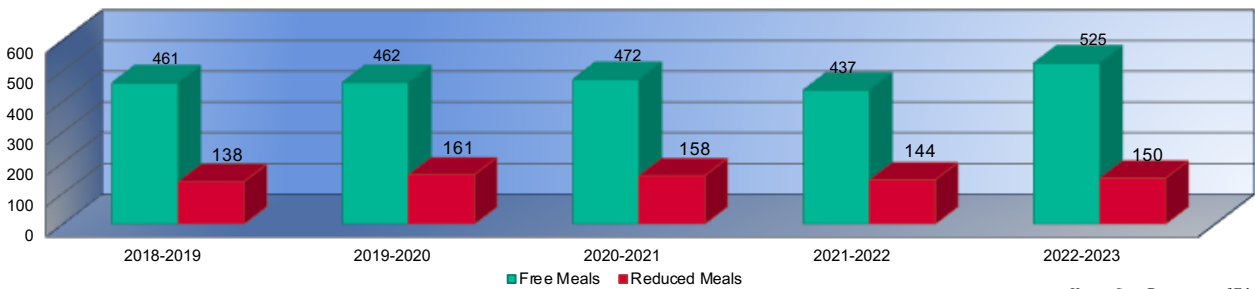
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	1,012.8	999.2	-1%	996.1	0%	995.5	0%	1,000.0	0%
Free Meal Student Headcount	461	462	0%	472	2%	437	-7%	525	20%
Reduced Meal Student Headcount	138	161	17%	158	-2%	144	-9%	150	4%

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

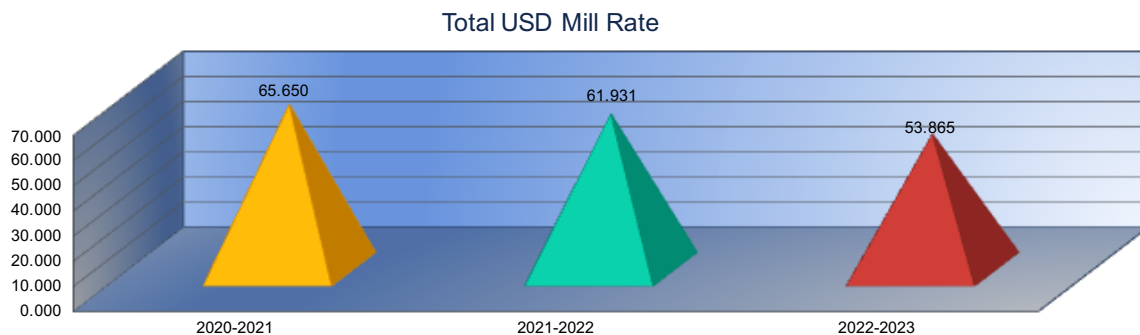


Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	22.572
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	15.078
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	65.650
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	5.000
Rec Comm Employee Bnfts	1.354
TOTAL OTHER	6.354

2021-2022 Actual	
20.000	
22.668	
0.000	
8.000	
0.000	
0.000	
0.000	
0.000	
0.000	
11.263	
0.000	
0.000	
0.000	
0.000	
61.931	
0.000	
0.000	
0.000	
5.000	
2.137	
7.137	

2022-2023 Budget
20.000
12.754
0.000
8.000
0.000
0.000
0.000
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0.000
13.111
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0.000
5.000
1.831
6.831



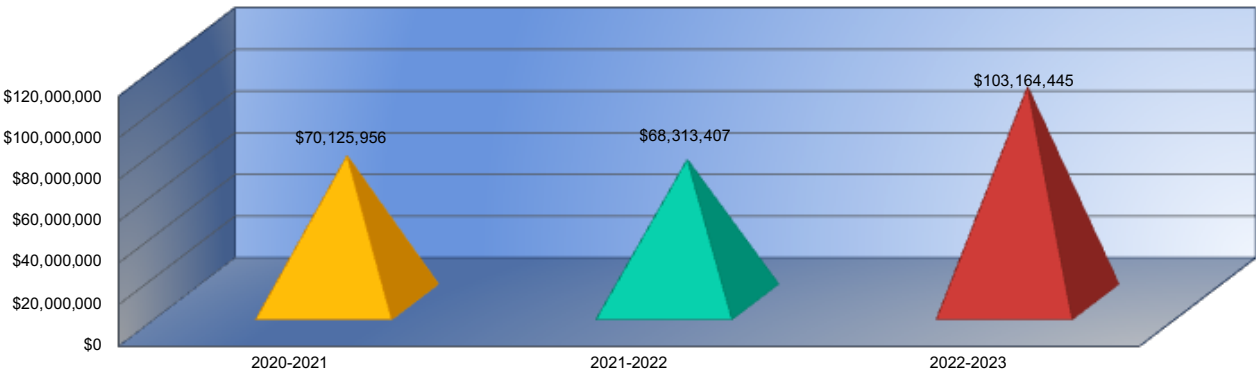
Other Information

	2020-2021 Actual
Assessed Valuation	\$70,125,956
Total USD Debt	\$8,375,000

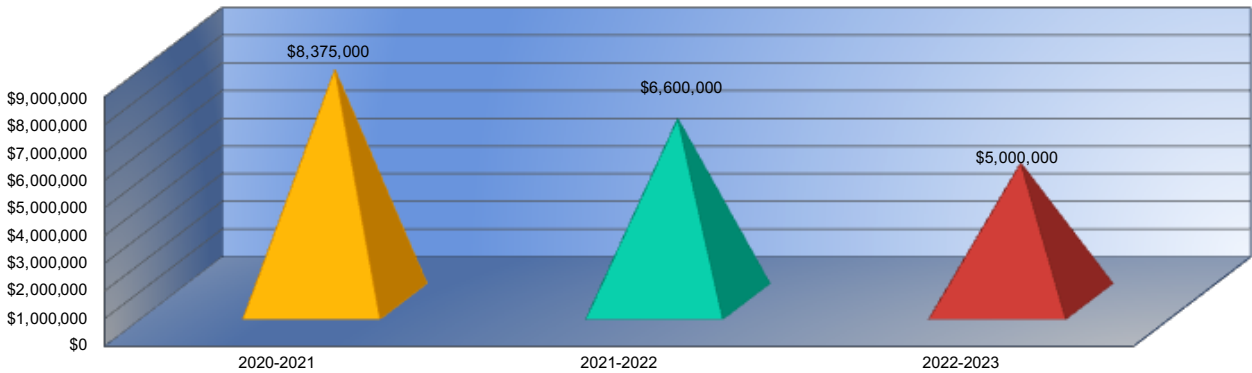
	2021-2022 Actual
Assessed Valuation	\$68,313,407
Total USD Debt	\$6,600,000

	2022-2023 Budget
Assessed Valuation	\$103,164,445
Total USD Debt	\$5,000,000

Assessed Valuation



Total USD Debt



Salaries

2020-21 Actual	2021-22 Actual	2022-23 Contracted
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	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	14.0	\$1,138,269	\$81,305	14.0	\$1,178,655	\$84,190	16.0	\$1,329,603	\$83,100
Teachers (Full Time)	70.0	\$4,104,760	\$58,639	70.0	\$4,262,413	\$60,892	67.0	\$4,466,034	\$66,657
Other Certified (Licensed) Personnel	6.0	\$351,050	\$58,508	6.0	\$359,261	\$59,877	7.0	\$469,876	\$67,125
Classified Personnel	88.0	\$2,458,920	\$27,942	77.0	\$2,474,821	\$32,141	68.0	\$2,781,232	\$40,900
Substitutes/Temporary Help	~~~~~	\$395,008	~~~~~	~~~~~	\$385,416	~~~~~	~~~~~	\$247,224	~~~~~

Administrators:	*Certified (Licensed) - 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-Certified - 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)****.

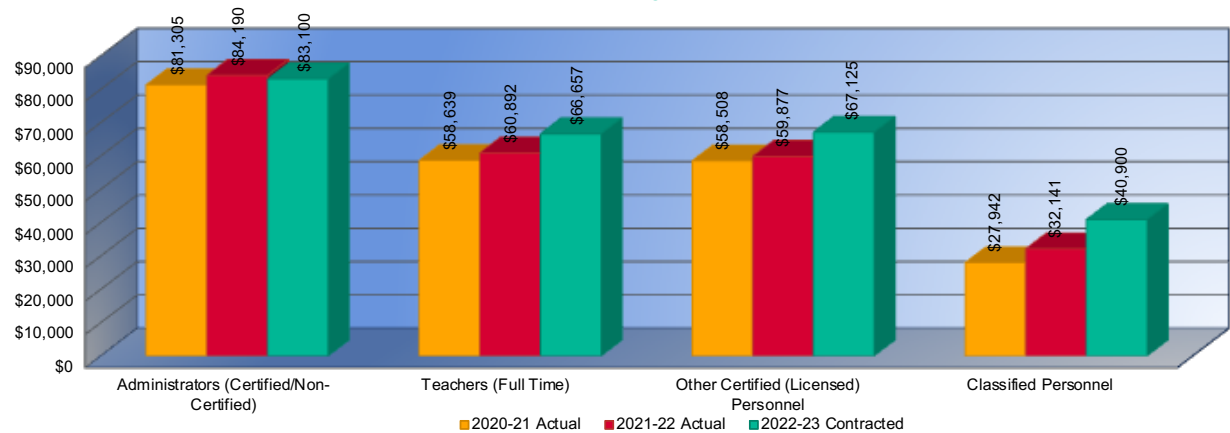
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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

**FTE of 1.0 for Non-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 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