

Budget at a Glance

0

2023-2024



Kansas leads the world in the success of each student.

Budget at a Glance

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
Total Expenditures by Function (All Funds).....	4
Total Expenditures Amount per Pupil by Function (All Funds).....	5
Summary of General and	

Supplemental General Fund Expenditures..... 6

Instruction Expenses..... 7

Sources of Revenue and Proposed Budget for 2023-2024..... 8

Enrollment and Low Income Students..... 9

Mill Rates by Fund..... 10

Assessed Valuation and Bonded Indebtedness..... 11

Average Salary..... 12

District Reports..... 13

Budget at-a-Glance

2023-2024 | USD #358

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	\$3,688,990	52%	\$3,998,864	55%	8%	\$4,609,852	57%	15%
Student Support Services	\$267,183	4%	\$335,850	5%	26%	\$430,878	5%	28%
Instructional Support Services	\$189,582	3%	\$194,242	3%	2%	\$232,711	3%	20%
Administration & Support	\$582,579	8%	\$727,634	10%	25%	\$668,608	8%	-8%
Operations & Maintenance	\$564,077	8%	\$621,748	9%	10%	\$616,719	8%	-1%
Transportation	\$151,750	2%	\$295,887	4%	95%	\$301,114	4%	2%
Food Services	\$255,546	4%	\$210,249	3%	-18%	\$265,618	3%	26%
Capital Improvements	\$115,724	2%	\$418,507	6%	262%	\$445,000	6%	6%
Debt Services	\$1,238,511	17%	\$379,718	5%	-69%	\$382,030	5%	1%
Other Costs	\$55,410	1%	\$66,634	1%	20%	\$81,500	1%	22%
Total Expenditures¹	7,109,352	100%	\$7,249,333	100%	2%	\$8,034,030	100%	11%
Amount per Pupil	\$16,618		\$16,781		1%	\$17,076		2%
Current Expenditures²	\$5,986,747	100%	\$6,985,569	100%	17%	\$7,233,970	100%	4%
Amount per Pupil	\$13,994		\$16,170		16%	\$15,375		-5%
Percent of Expenditures for Instruction³								
Total Expenditures	\$3,688,990	52%	\$3,998,864	55%	3%	\$4,592,852	57%	2%
Current Expenditures	\$3,688,990	62%	\$3,998,864	57%	-5%	\$4,592,852	63%	6%

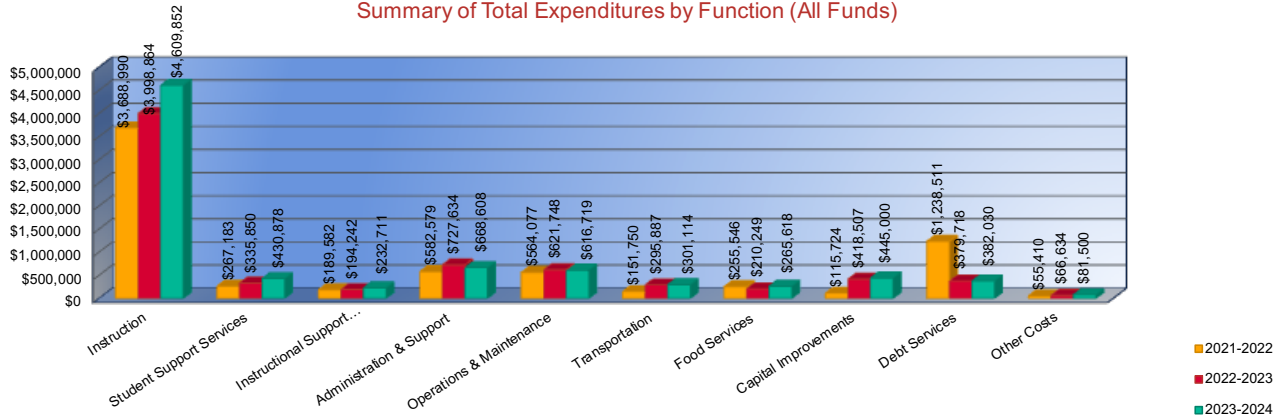
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

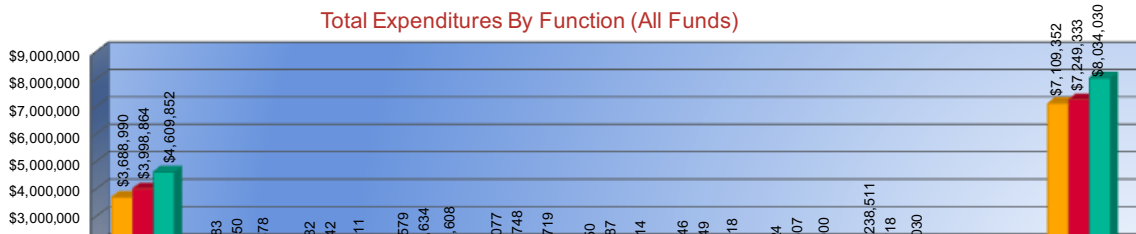


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$3,688,990	\$3,998,864	\$4,609,852
Student Support	\$267,183	\$335,850	\$430,878
Instructional Support	\$189,582	\$194,242	\$232,711
Administration & Support	\$582,579	\$727,634	\$668,608
Operations & Maintenance	\$564,077	\$621,748	\$616,719
Transportation	\$151,750	\$295,887	\$301,114
Food Services	\$255,546	\$210,249	\$265,618
Capital Improvements	\$115,724	\$418,507	\$445,000
Debt Services	\$1,238,511	\$379,718	\$382,030
Other Costs	\$55,410	\$66,634	\$81,500
Total Expenditures¹	\$7,109,352	\$7,249,333	\$8,034,030

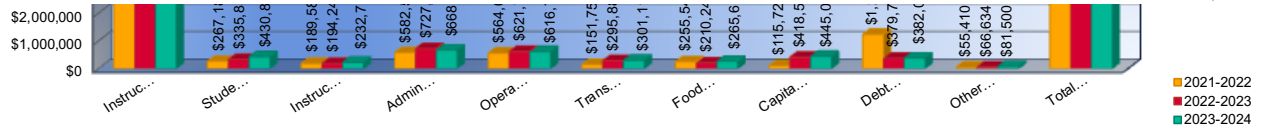
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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



Budget at-a-Glance

2023-2024 | USD #358

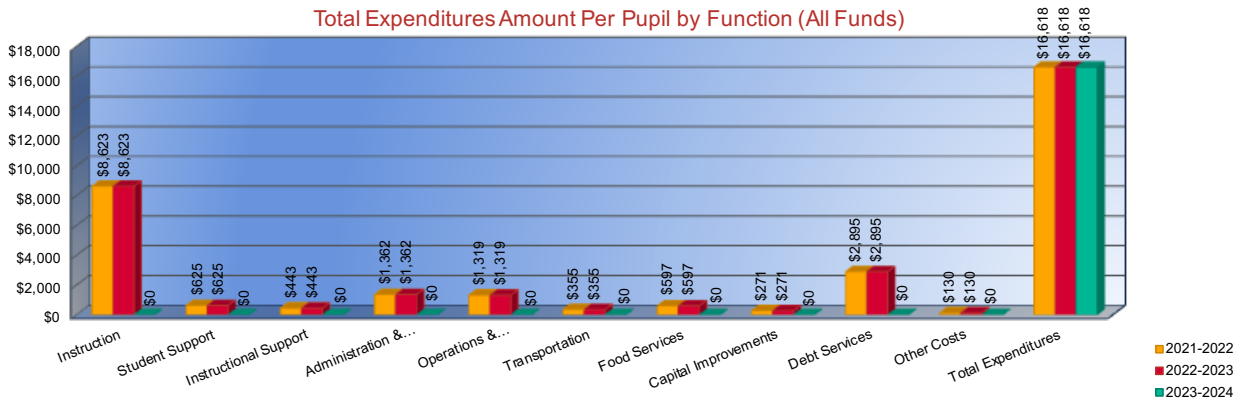


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$8,623	\$9,257	\$9,798
Student Support	\$625	\$777	\$916
Instructional Support	\$443	\$450	\$495
Administration & Support	\$1,362	\$1,684	\$1,421
Operations & Maintenance	\$1,319	\$1,439	\$1,311
Transportation	\$355	\$685	\$640
Food Services	\$597	\$487	\$565
Capital Improvements	\$271	\$969	\$946
Debt Services	\$2,895	\$879	\$812
Other Costs	\$130	\$154	\$173
Total Expenditures¹	\$16,618	\$16,781	\$17,076
Enrollment (FTE) ²	427.8	432.0	470.5

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)

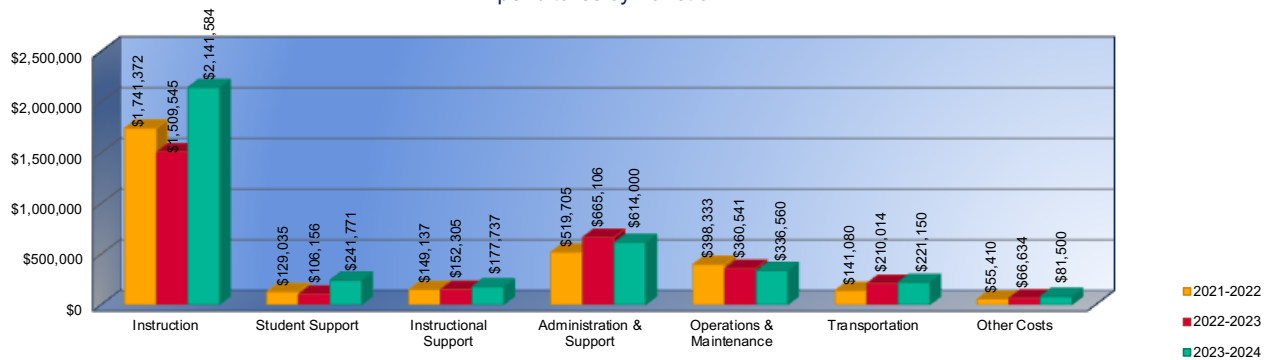


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,741,372	56%	\$1,509,545	49%	-13%	\$2,141,584	56%	42%
Student Support	\$129,035	4%	\$106,156	3%	-18%	\$241,771	6%	128%
Instructional Support	\$149,137	5%	\$152,305	5%	2%	\$177,737	5%	17%
Administration & Support	\$519,705	17%	\$665,106	22%	28%	\$614,000	16%	-8%
Operations & Maintenance	\$398,333	13%	\$360,541	12%	-9%	\$336,560	9%	-7%
Transportation	\$141,080	5%	\$210,014	7%	49%	\$221,150	6%	5%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$55,410	0%	\$66,634	0%	20%	\$81,500	2%	22%
Total Expenditures	\$3,134,072	100%	\$3,070,301	100%	-2%	\$3,814,302	100%	24%
Amount per Pupil	\$7,326		\$7,107		-3%	\$8,107		14%

*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	\$1,498,852
Federal Funds	\$125,983
Supplemental General	\$242,520
Preschool-Aged At-Risk	\$1,588
At Risk (K-12)	\$173,236
Bilingual Education	\$0
Virtual Education	\$219,714

2022-2023 Actual	% Change
\$1,391,115	-7%
\$210,508	67%
\$118,430	-51%
\$7,552	376%
\$434,981	151%
\$0	0%
\$329,009	50%

2023-2024 Budget	% Change
\$1,776,897	28%
\$87,818	-58%
\$364,687	208%
\$27,500	264%
\$484,640	11%
\$4,500	0%
\$382,400	16%

Budget at-a-Glance

Capital Outlay	\$0
Driver Education	\$4,022
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$926,751
Cost of Living	\$0
Career and Postsecondary Ed.	\$101,174
Gifts & Grants ¹	\$32,258
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$217,798
Contingency Reserve	\$0
Text Book & Student Material	\$21,747
Activity Fund	\$123,347
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,688,990
Enrollment (FTE) ²	427.8
Amount per Pupil ²	\$8,623
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,688,990

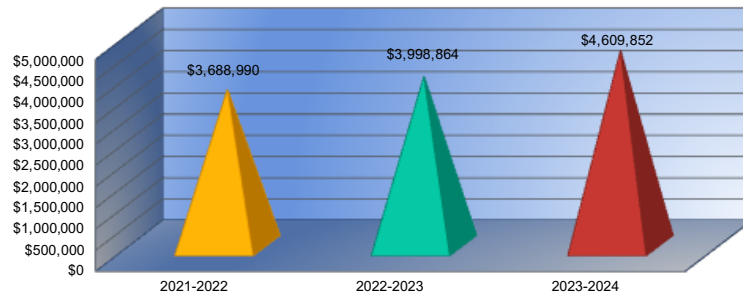
	\$0	0%
	\$1,973	-51%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$899,879	-3%
	\$0	0%
	\$93,343	-8%
	\$95,270	195%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$273,373	26%
	\$0	0%
	\$16,181	-26%
	\$127,250	3%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,998,864	8%
	432.0	1%
	\$9,257	7%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,998,864	8%

2023-2024 | USD #358

	\$17,000	0%
	\$0	-100%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,013,011	13%
	\$0	0%
	\$130,725	40%
	\$15,000	-84%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$305,674	12%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,609,852	15%
	470.5	9%
	\$9,798	6%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,609,852	15%

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	\$4,614,345	\$0	\$4,614,345	\$0			\$0	\$0
Supplemental General	\$1,328,916	\$188	\$887,051			\$70,000	\$371,677	
Adult Education	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$27,500	\$6,050		\$0		\$0	\$30,000	\$8,550
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$604,140	\$0		\$0		\$0	\$609,290	\$5,150
Bilingual Education	\$4,500	\$3,789		\$0		\$0	\$1,206	\$495
Virtual Education	\$382,400	\$498				\$0	\$397,230	\$15,328
Capital Outlay	\$800,060	\$691,780	\$133,712	\$0		\$0	\$65,000	\$282,613
Driver Training	\$0	\$21,582	\$6,075	\$0		\$0	\$0	\$27,657
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0		\$0	\$0	\$0
Food Service	\$265,010	\$88,333	\$1,375	\$128,167		\$0	\$0	\$32,374
Professional Development	\$21,400	\$2,720	\$3,210	\$0		\$0	\$25,000	\$9,530
Parent Education Program	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Summer School	\$0	\$0		\$0		\$0	\$0	\$0
Special Education	\$1,013,011	\$435,118	\$0	\$4,200		\$0	\$873,233	\$299,540
Career and Postsecondary Education	\$130,725	\$18,159	\$5,940	\$0		\$0	\$128,000	\$22,874
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$15,000	\$203,331	\$0	\$0			\$30,000	\$218,331

Textbook & Student Materials Revolving		\$133,184						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$446,134	\$0	\$446,134					
Contingency Reserve		\$426,526						
Activity Funds		\$35,175						
Bond and Interest #1	\$382,030	\$340,176	\$91,687	\$0	\$0	\$289,055		\$338,888
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	\$127,818	\$36,965		\$99,634				\$8,781
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$10,162,989	\$2,443,574	\$6,189,529	\$232,001	\$0	\$2,198,959	\$963,922	\$1,270,111
Less Transfers	\$2,128,959							
TOTAL Budget Expenditures	\$8,034,030							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	5,061,809	5,370,859	6,189,529
Federal Revenues	467,599	724,480	232,001
Local Revenues ¹	1,116,143	1,278,406	963,922
Total Revenues	6,645,551	7,373,745	7,385,452
Revenues Per Pupil	15,534	17,069	15,697

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

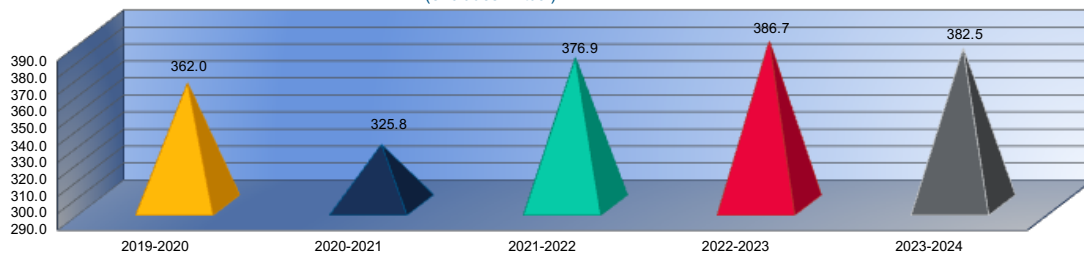
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

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	362.0	325.8	-10%	376.9	16%	386.7	3%	382.5	-1%
Free Meal Student Headcount	121	105	-13%	111	6%	141	27%	160	13%
Reduced Meal Student Headcount	59	35	-41%	47	34%	29	-38%	85	193%

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

LOW INCOME STUDENTS



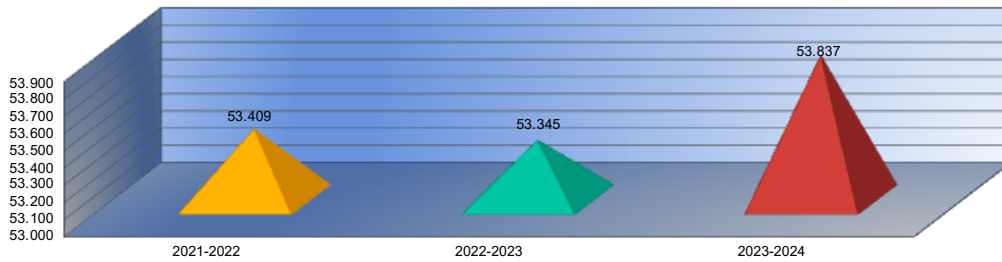
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	13.708
Adult Education	0.000
Capital Outlay	7.874
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	11.827
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.409
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2022-2023 Actual
General	20.000
Supplemental General	14.490
Adult Education	0.000
Capital Outlay	7.540
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	11.315
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.345
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2023-2024 Budget
General	20.000
Supplemental General	15.055
Adult Education	0.000
Capital Outlay	7.500
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	11.282
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.837
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

Total USD Mill Rate



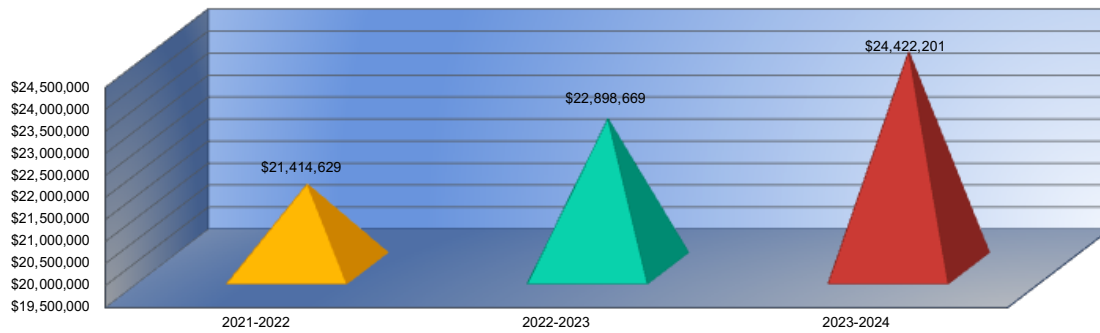
Other Information

	2021-2022 Actual
Assessed Valuation	\$21,414,629
Total USD Debt	\$6,670,000

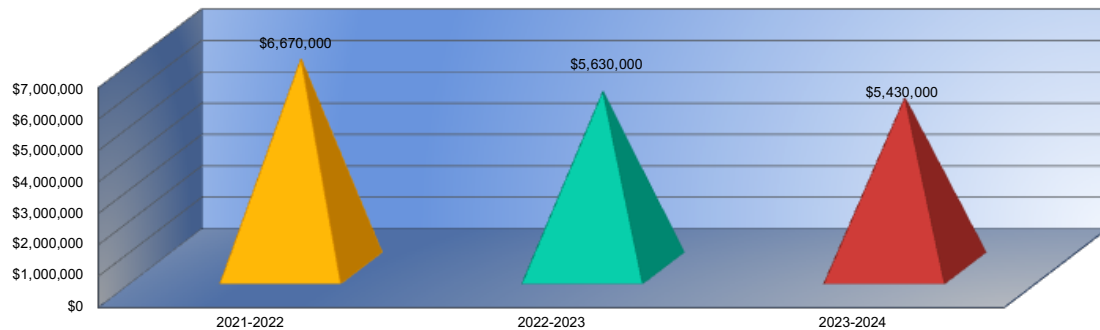
	2022-2023 Actual
Assessed Valuation	\$22,898,669
Total USD Debt	\$5,630,000

	2023-2024 Budget
Assessed Valuation	\$24,422,201
Total USD Debt	\$5,430,000

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)	4.0	\$348,154	\$87,039	4.0	\$351,080	\$87,770	4.0	\$360,530	\$90,133
Teachers (Full Time)	28.0	\$1,571,099	\$56,111	28.0	\$1,610,223	\$57,508	30.0	\$1,708,190	\$56,940
Other Licensed Personnel	3.6	\$204,635	\$56,843	3.9	\$231,405	\$59,335	4.9	\$315,723	\$64,433
Classified Personnel	26.0	\$665,571	\$25,599	26.7	\$725,976	\$27,190	28.0	\$856,000	\$30,571

Substitutes/Temporary Help	~~~~~	\$26,375	~~~~~	~~~~~	\$39,675	~~~~~	~~~~~	\$40,000	~~~~~
----------------------------	-------	----------	-------	-------	----------	-------	-------	----------	-------

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)****.

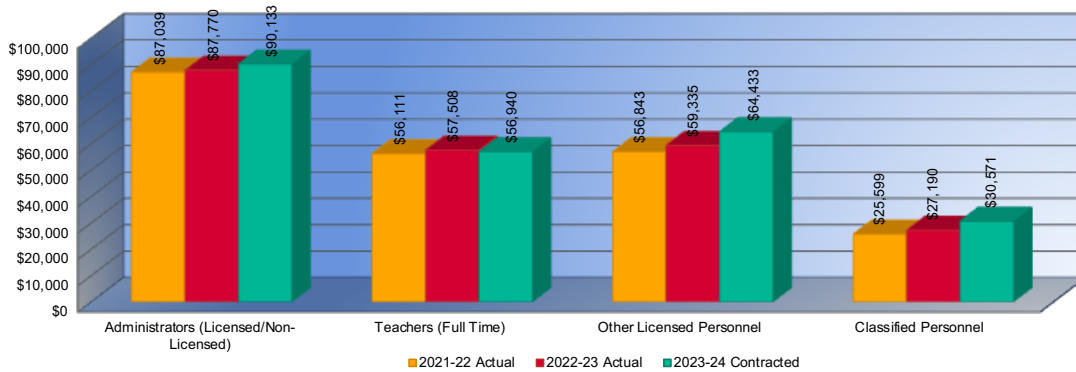
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

[Comparative Performance & Fiscal System \(CPFS\)](#)

Budget Reports by Fund, Function and Object Code.

[Budgets](#)

Budget, At a Glance, Profile, Form 150, and Summary.

- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

[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