

# Budget at a Glance



2021-2022

USD 272 - Waconda

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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	\$3,015,388	64%	\$3,273,067	65%	9%	\$3,353,485	52%	2%
Student Support Services	\$133,333	3%	\$175,610	3%	32%	\$111,523	2%	-36%
Instructional Support Services	\$31,406	1%	\$31,079	1%	-1%	\$48,420	1%	56%
Administration & Support	\$564,343	12%	\$606,208	12%	7%	\$640,332	10%	6%
Operations & Maintenance	\$462,713	10%	\$399,629	8%	-14%	\$530,127	8%	33%
Transportation	\$179,351	4%	\$161,969	3%	-10%	\$189,106	3%	17%
Food Services	\$265,277	6%	\$242,122	5%	-9%	\$395,789	6%	63%
Capital Improvements	\$80,890	2%	\$136,559	3%	69%	\$842,750	13%	517%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$974	<1%	\$3,578	<1%	267%	\$364,657	6%	10092%
<b>Total Expenditures<sup>1</sup></b>	<b>4,733,675</b>	<b>100%</b>	<b>\$5,029,821</b>	<b>100%</b>	<b>6%</b>	<b>\$6,476,189</b>	<b>100%</b>	<b>29%</b>
Amount per Pupil	\$16,540		\$17,214		4%	\$21,805		27%
<b>Current Expenditures<sup>2</sup></b>	<b>\$4,499,237</b>	<b>100%</b>	<b>\$4,860,548</b>	<b>100%</b>	<b>8%</b>	<b>\$5,470,439</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$15,721		\$16,634		6%	\$18,419		11%

Percent of Expenditures for Instruction<sup>3</sup>

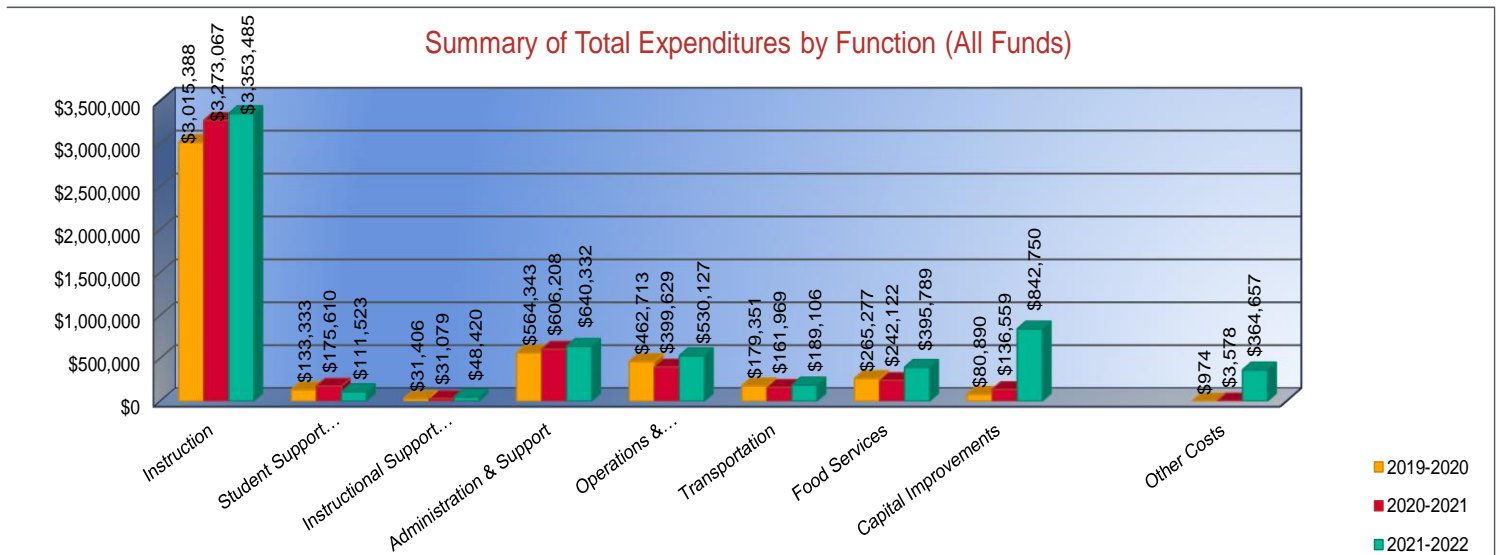
Total Expenditures	\$3,011,153	64%	\$3,273,067	65%	1%	\$3,348,485	52%	-13%
Current Expenditures	\$3,011,153	67%	\$3,273,067	67%	0%	\$3,348,485	61%	-6%

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)

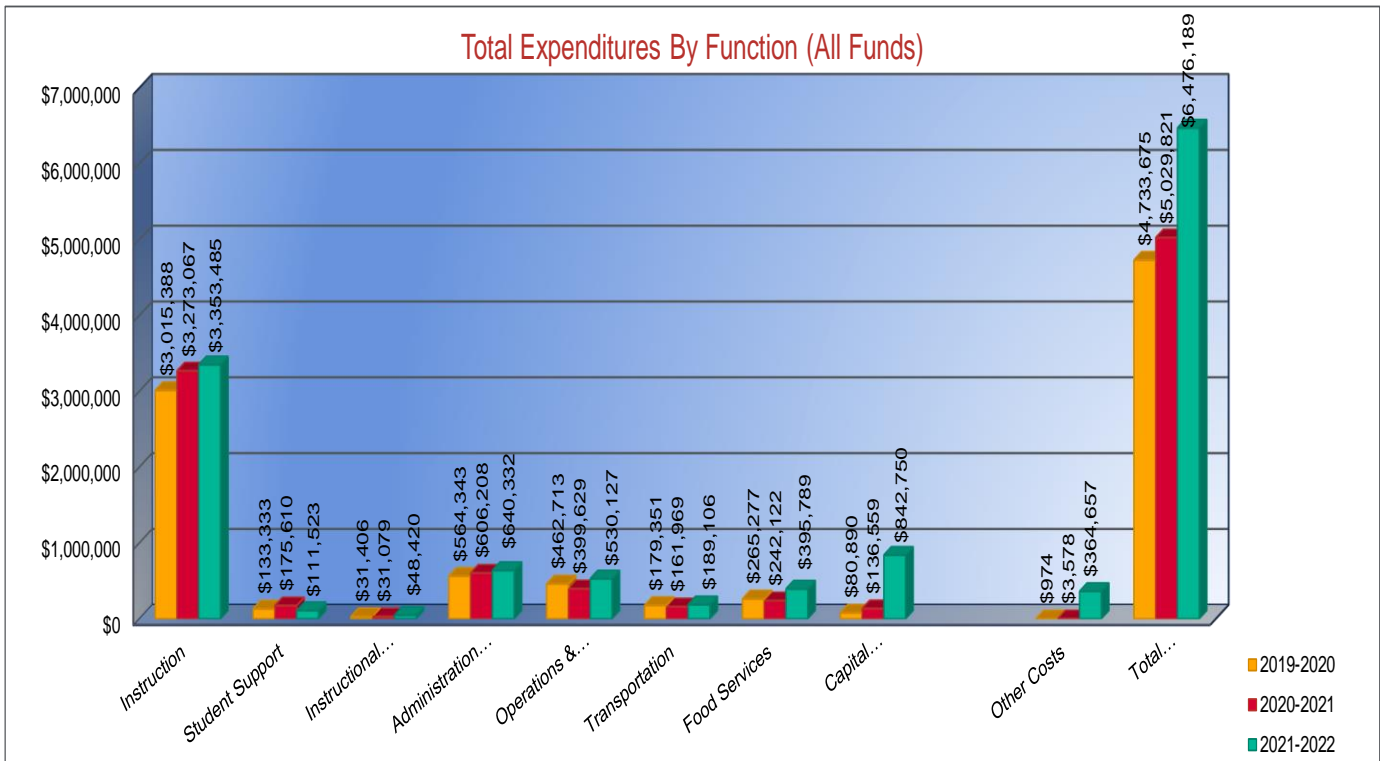
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



### Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$3,015,388	\$3,273,067	\$3,353,485
Student Support	\$133,333	\$175,610	\$111,523
Instructional Support	\$31,406	\$31,079	\$48,420
Administration & Support	\$564,343	\$606,208	\$640,332
Operations & Maintenance	\$462,713	\$399,629	\$530,127
Transportation	\$179,351	\$161,969	\$189,106
Food Services	\$265,277	\$242,122	\$395,789
Capital Improvements	\$80,890	\$136,559	\$842,750
Debt Services	\$0	\$0	\$0
Other Costs	\$974	\$3,578	\$364,657
<b>Total Expenditures<sup>1</sup></b>	<b>\$4,733,675</b>	<b>\$5,029,821</b>	<b>\$6,476,189</b>

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.

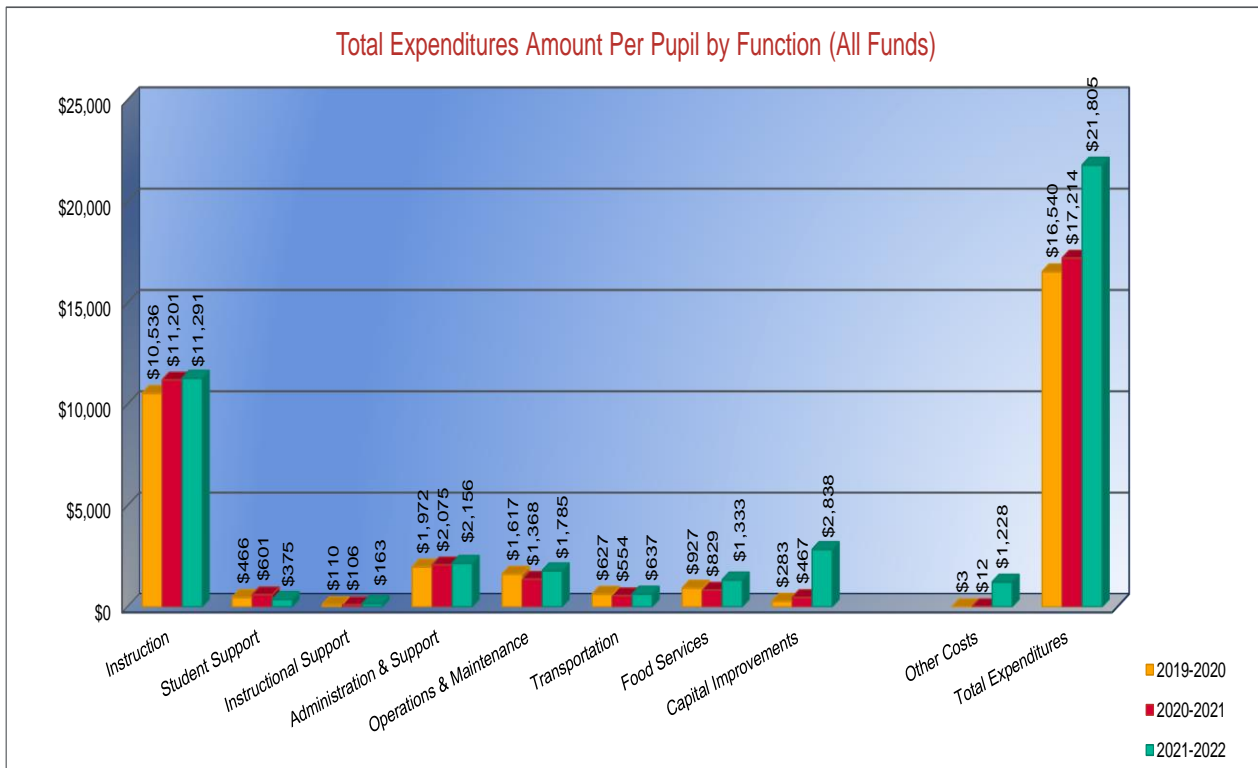


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$10,536	\$11,201	\$11,291
Student Support	\$466	\$601	\$375
Instructional Support	\$110	\$106	\$163
Administration & Support	\$1,972	\$2,075	\$2,156
Operations & Maintenance	\$1,617	\$1,368	\$1,785
Transportation	\$627	\$554	\$637
Food Services	\$927	\$829	\$1,333
Capital Improvements	\$283	\$467	\$2,838
Debt Services	\$0	\$0	\$0
Other Costs	\$3	\$12	\$1,228
<b>Total Expenditures<sup>1</sup></b>	<b>\$16,540</b>	<b>\$17,214</b>	<b>\$21,805</b>
Enrollment (FTE) <sup>2</sup>	286.2	292.2	297.0

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.

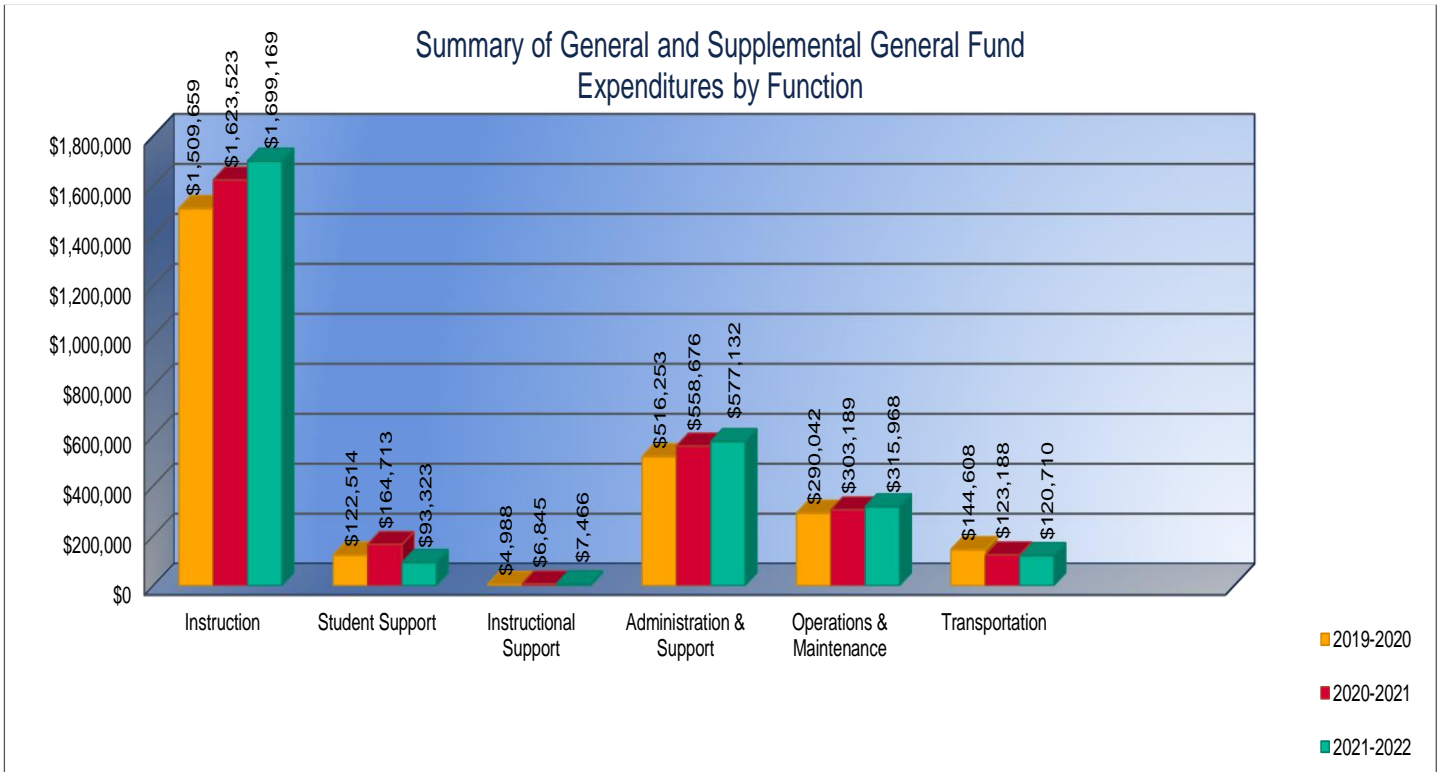
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



### 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	\$1,509,659	58%	\$1,623,523	58%	8%	\$1,699,169	60%	5%
Student Support	\$122,514	5%	\$164,713	6%	34%	\$93,323	3%	-43%
Instructional Support	\$4,988	0%	\$6,845	0%	37%	\$7,466	0%	9%
Administration & Support	\$516,253	20%	\$558,676	20%	8%	\$577,132	21%	3%
Operations & Maintenance	\$290,042	11%	\$303,189	11%	5%	\$315,968	11%	4%
Transportation	\$144,608	6%	\$123,188	4%	-15%	\$120,710	4%	-2%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
<b>Total Expenditures</b>	<b>\$2,588,064</b>	<b>100%</b>	<b>\$2,780,134</b>	<b>100%</b>	<b>7%</b>	<b>\$2,813,768</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$9,043		\$9,514		5%	\$9,474		0%

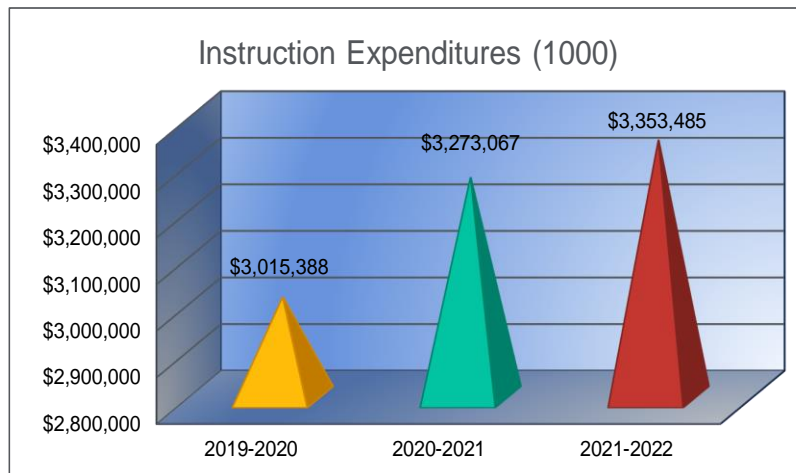
\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$1,247,450	\$1,360,150	9%	\$1,265,668	-7%
Federal Funds	\$79,860	\$404,236	406%	\$231,234	-43%
Supplemental General	\$262,209	\$263,373	0%	\$433,501	65%
Preschool-Aged At-Risk	\$106,339	\$75,663	-29%	\$87,321	15%
At Risk (K-12)	\$215,305	\$205,605	-5%	\$322,000	57%
Bilingual Education	\$0	\$0	0%	\$8,014	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$4,235	\$0	-100%	\$5,000	0%
Driver Education	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$696,198	\$637,419	-8%	\$684,414	7%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$62,462	\$12,306	-80%	\$66,669	442%
Gifts & Grants <sup>1</sup>	\$60,189	\$61,522	2%	\$64,664	5%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$162,675	\$160,821	-1%	\$185,000	15%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$118,466	\$91,972	-22%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
<b>SUBTOTAL</b>	<b>\$3,015,388</b>	<b>\$3,273,067</b>	<b>9%</b>	<b>\$3,353,485</b>	<b>2%</b>
Enrollment (FTE) <sup>3</sup>	286.2	292.2	2%	297.0	2%
Amount per Pupil <sup>2</sup>	\$10,536	\$11,201	6%	\$11,291	1%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
<b>TOTAL</b>	<b>\$3,015,388</b>	<b>\$3,273,067</b>	<b>9%</b>	<b>\$3,353,485</b>	<b>2%</b>

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	\$3,033,017	\$0	\$3,033,017	\$0			\$0	\$0
Supplemental General	\$940,258	\$117,916	\$81,050			\$0	\$741,292	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$194,421	\$109,388		\$0	\$0	\$45,000	\$40,722	\$689
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$76,116		\$0	\$0	\$321,653	\$0	\$769
Bilingual Education	\$8,014	\$0		\$0	\$0	\$8,014	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,005,750	\$694,793	\$0	\$0	\$0	\$0	\$319,709	\$8,752
Driver Training	\$19,159	\$18,075	\$1,800	\$0	\$0	\$0	\$0	\$716
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$382,583	\$62,001	\$1,426	\$238,340	\$0	\$70,000	\$11,427	\$611
Professional Development	\$34,241	\$4,891	\$0	\$0	\$0	\$29,815	\$0	\$465
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$777,810	\$135,184	\$0	\$0	\$18,000	\$625,025	\$0	\$399
Career and Postsecondary Education	\$153,769	\$94,345	\$0	\$0	\$0	\$60,000	\$0	\$576
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$95,521	\$43,250	\$33,062	\$19,430			\$0	\$221
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$327,706	\$0	\$327,706					
Contingency Reserve		\$248,587						
Activity Funds		\$54,914						
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	\$266,447	\$0		\$266,447				\$0
Cost of Living	\$0	\$0				\$0	\$0	
<b>SUBTOTAL</b>	<b>\$7,238,696</b>	<b>\$1,659,460</b>	<b>\$3,478,061</b>	<b>\$524,217</b>	<b>\$18,000</b>	<b>\$1,159,507</b>	<b>\$1,113,150</b>	<b>\$13,198</b>
Less Transfers	\$1,159,507							
<b>TOTAL Budget Expenditures</b>	<b>\$6,079,189</b>							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	3,035,367	3,084,648	3,478,061
Federal Revenues	315,208	674,840	524,217
Local Revenues <sup>1</sup>	1,409,135	1,459,989	1,131,150
<b>Total Revenues</b>	<b>4,759,710</b>	<b>5,219,477</b>	<b>5,133,428</b>
Revenues Per Pupil	16,631	17,863	17,284

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

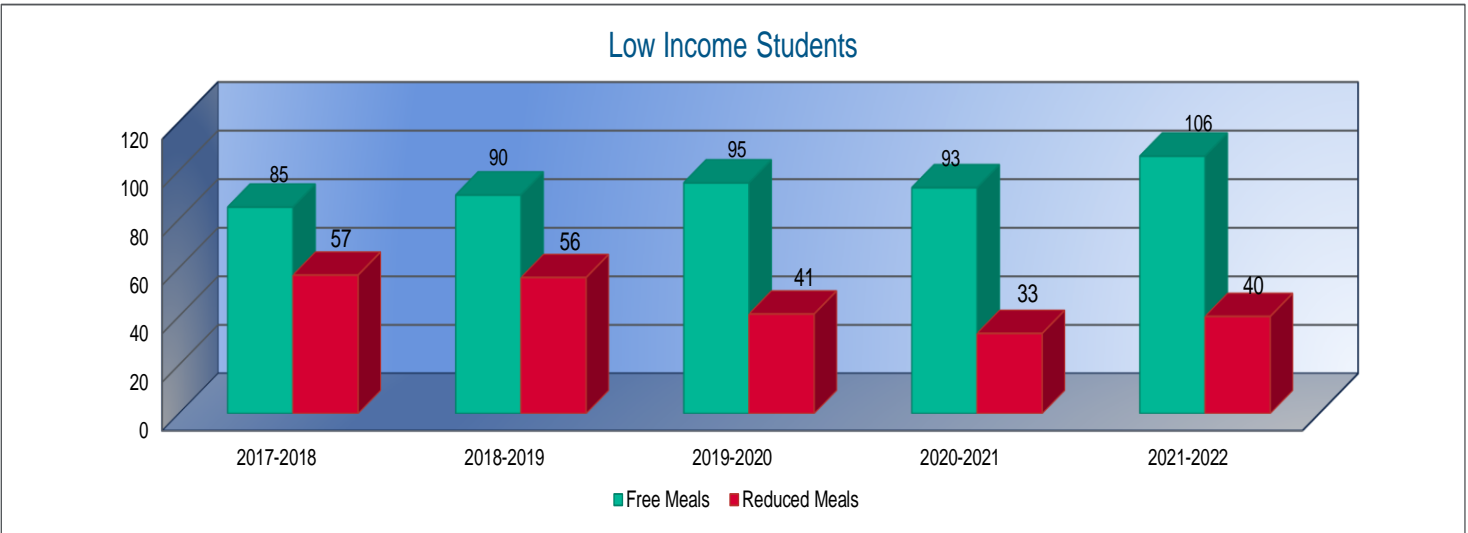
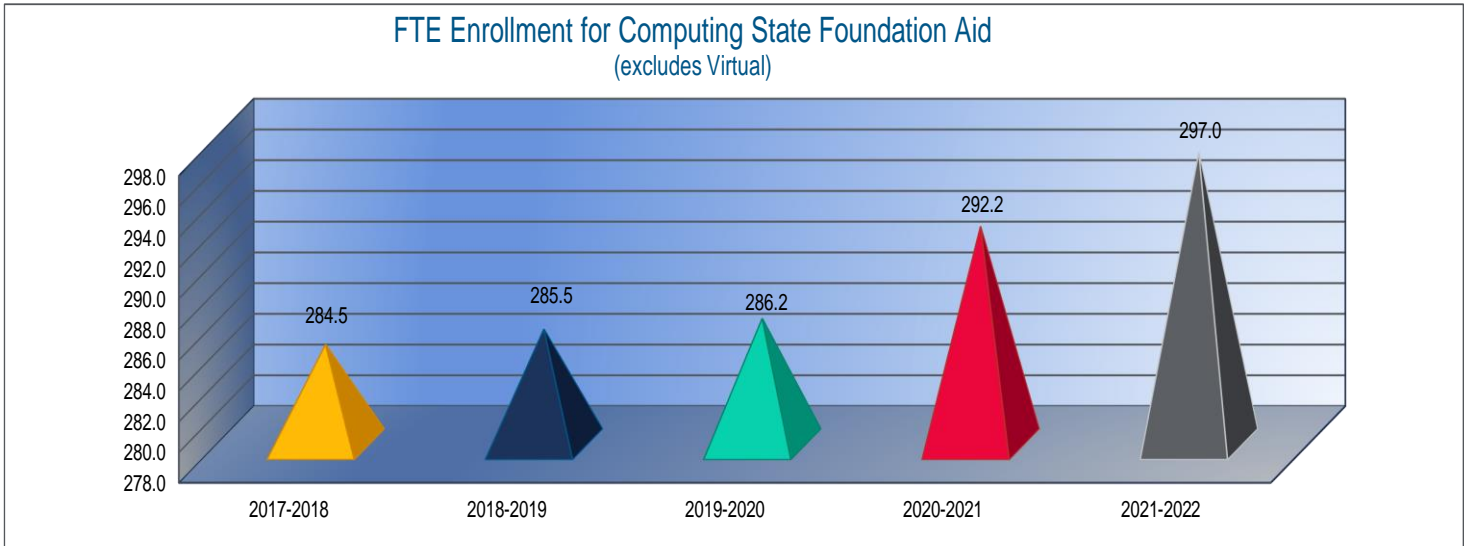
**Note:** Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.



### 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) <sup>1</sup>	284.5	285.5	0%	286.2	0%	292.2	2%	297.0	2%
Free Meal Student Headcount	85	90	6%	95	6%	93	-2%	106	14%
Reduced Meal Student Headcount	57	56	-2%	41	-27%	33	-20%	40	21%

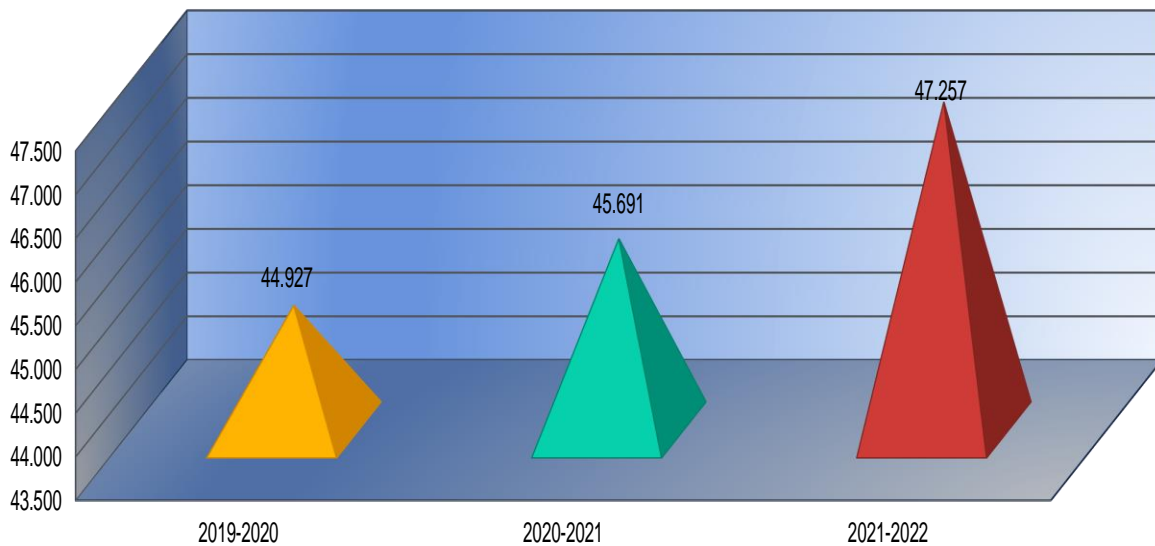
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



### Mill Rates by Fund

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
General	20.000	20.000	20.000
Supplemental General	16.933	17.696	19.257
Adult Education	0.000	0.000	0.000
Capital Outlay	7.994	7.995	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>44.927</b>	<b>45.691</b>	<b>47.257</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

Total USD Mill Rate



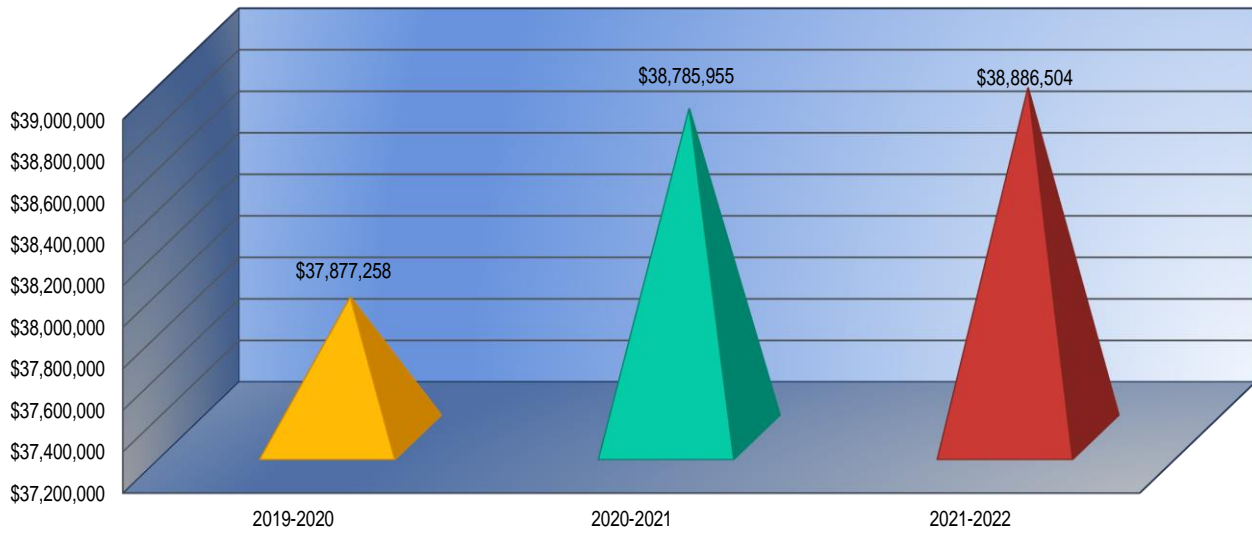
Other Information

	2019-2020 Actual
Assessed Valuation	\$37,877,258
Total USD Debt	\$595,000

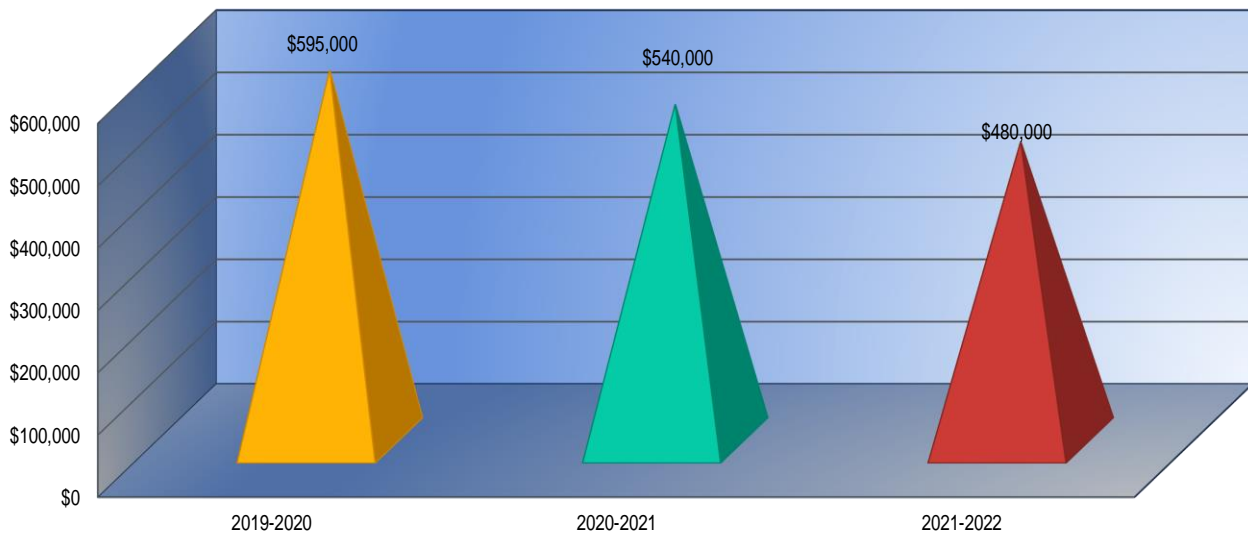
	2020-2021 Actual
Assessed Valuation	\$38,785,955
Total USD Debt	\$540,000

	2021-2022 Budget
Assessed Valuation	\$38,886,504
Total USD Debt	\$480,000

Assessed Valuation



Total USD Debt



### Salaries

	2019-20 Actual			2020-21 Actual			2021-22 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	\$391,425	\$65,238	6.0	\$453,521	\$75,587	6.0	\$462,592	\$77,099
Teachers (Full Time)	20.0	\$1,199,179	\$59,959	21.0	\$1,290,327	\$61,444	22.0	\$1,378,806	\$62,673
Other Certified (Licensed) Personnel	3.5	\$195,752	\$55,929	4.5	\$245,400	\$54,533	4.5	\$250,308	\$55,624
Classified Personnel	18.5	\$505,405	\$27,319	19.5	\$494,512	\$25,360	18.0	\$465,602	\$25,867
Substitutes/Temporary Help	~~~~~	\$85,470	~~~~~	~~~~~	\$75,885	~~~~~	~~~~~	\$77,402	~~~~~

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.

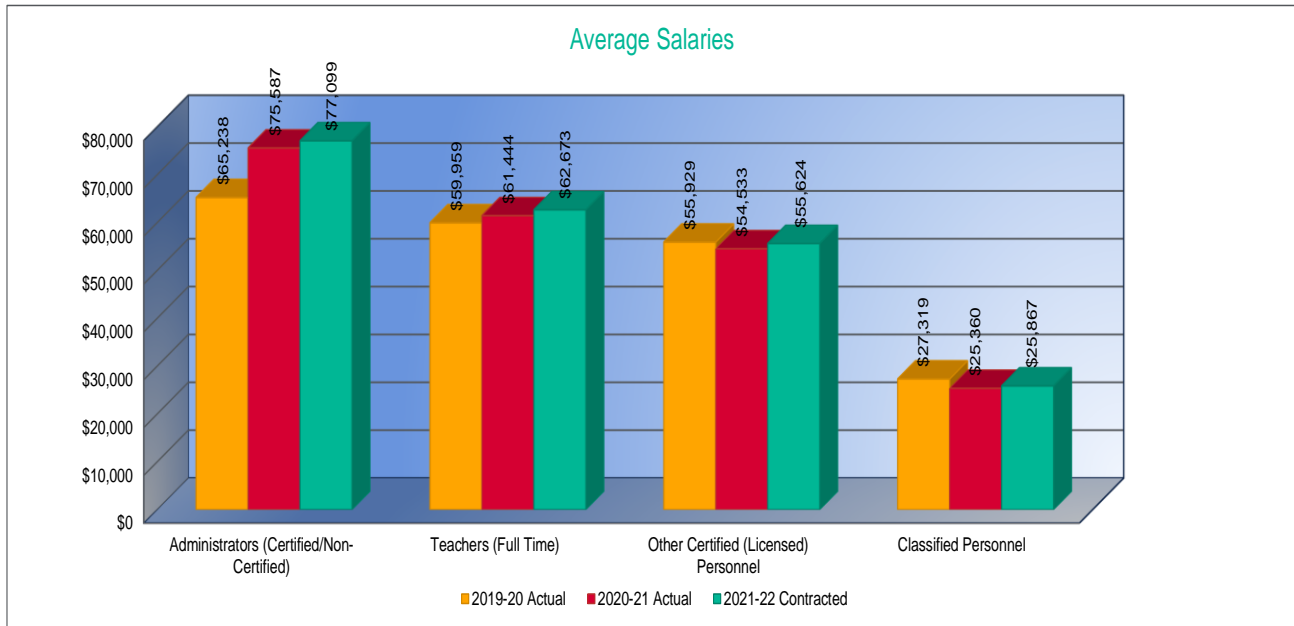
Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer

\*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

\*\*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

\*\*\*\*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.



## Public School District Reports on KSDE's Data Central

[DataCentral.KSDE.org](http://DataCentral.KSDE.org)

### Kansas K-12 Reports

[DataCentral.KSDE.org/Report\\_Gen.aspx](http://DataCentral.KSDE.org/Report_Gen.aspx)

- 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

[KSReportCard.KSDE.org/default.aspx](http://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