

Budget at a Glance



2021-2022

USD 466 - Scott County

Table of Contents

<u>Summary of Total Expenditures by Function (All Funds).....</u>	<u>3</u>
<u>Total Expenditures by Function (All Funds).....</u>	<u>4</u>
<u>Total Expenditures Amount per Pupil by Function (All Funds).....</u>	<u>5</u>
<u>Summary of General and Supplemental General Fund Expenditures...</u>	<u>6</u>
<u>Instruction Expenses.....</u>	<u>7</u>
<u>Sources of Revenue and Proposed Budget for 2021-2022</u>	<u>8</u>
<u>Enrollment and Low Income Students.....</u>	<u>9</u>
<u>Mill Rates by Fund.....</u>	<u>10</u>
<u>Assessed Valuation and Bonded Indebtedness.....</u>	<u>11</u>
<u>Average Salary.....</u>	<u>12</u>
<u>District Reports.....</u>	<u>13</u>

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	\$7,115,475	47%	\$7,523,714	49%	6%	\$7,441,560	43%	-1%
Student Support Services	\$416,361	3%	\$341,489	2%	-18%	\$326,187	2%	-4%
Instructional Support Services	\$358,718	2%	\$353,646	2%	-1%	\$382,596	2%	8%
Administration & Support	\$1,932,870	13%	\$1,620,648	11%	-16%	\$2,240,252	13%	38%
Operations & Maintenance	\$1,688,659	11%	\$1,635,578	11%	-3%	\$3,247,840	19%	99%
Transportation	\$475,038	3%	\$484,237	3%	2%	\$611,800	4%	26%
Food Services	\$672,356	4%	\$711,971	5%	6%	\$968,551	6%	36%
Capital Improvements	\$65,264	0%	\$453,136	3%	594%	\$100,000	1%	-78%
Debt Services	\$2,308,270	15%	\$2,308,071	15%	0%	\$2,096,867	12%	-9%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	15,033,011	100%	\$15,432,490	100%	3%	\$17,415,653	100%	13%
Amount per Pupil	\$15,205		\$16,236		7%	\$17,917		10%
Current Expenditures²	\$11,830,221	100%	\$12,239,506	100%	3%	\$13,718,786	100%	12%
Amount per Pupil	\$11,965		\$12,877		8%	\$14,114		10%

Percent of Expenditures for Instruction³

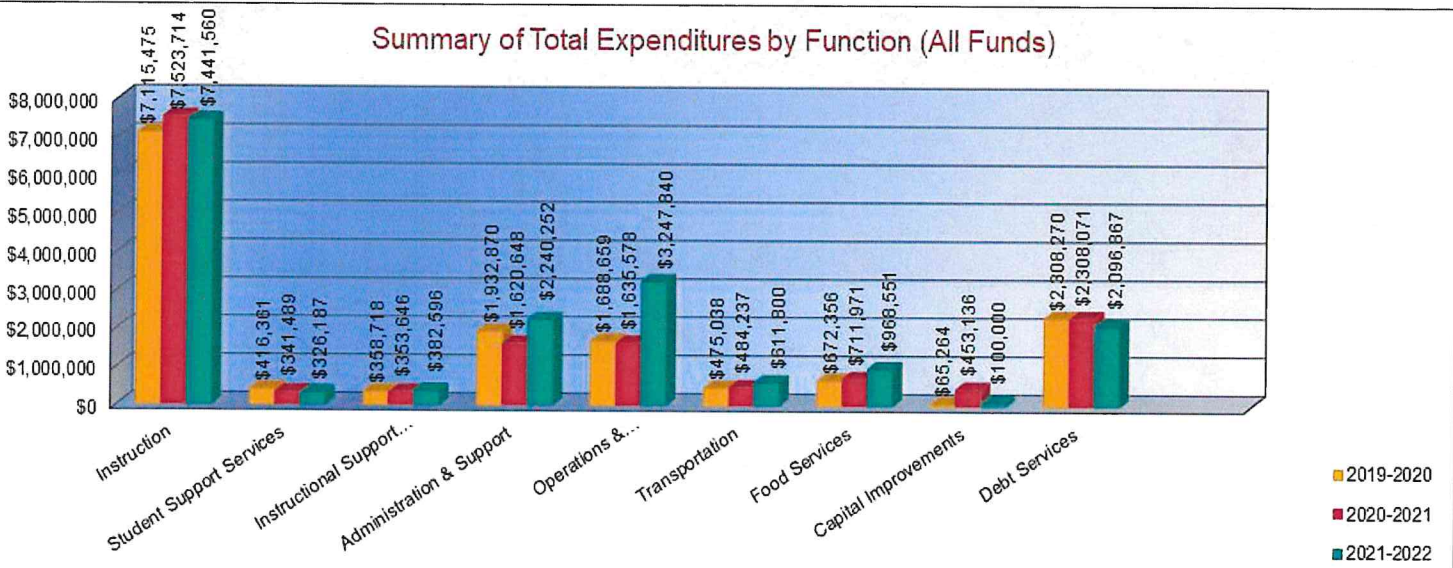
	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Total Expenditures	\$7,089,685	47%	\$7,496,210	49%	2%	\$7,421,560	43%	-6%
Current Expenditures	\$7,089,685	60%	\$7,496,210	61%	1%	\$7,421,560	54%	-7%

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)

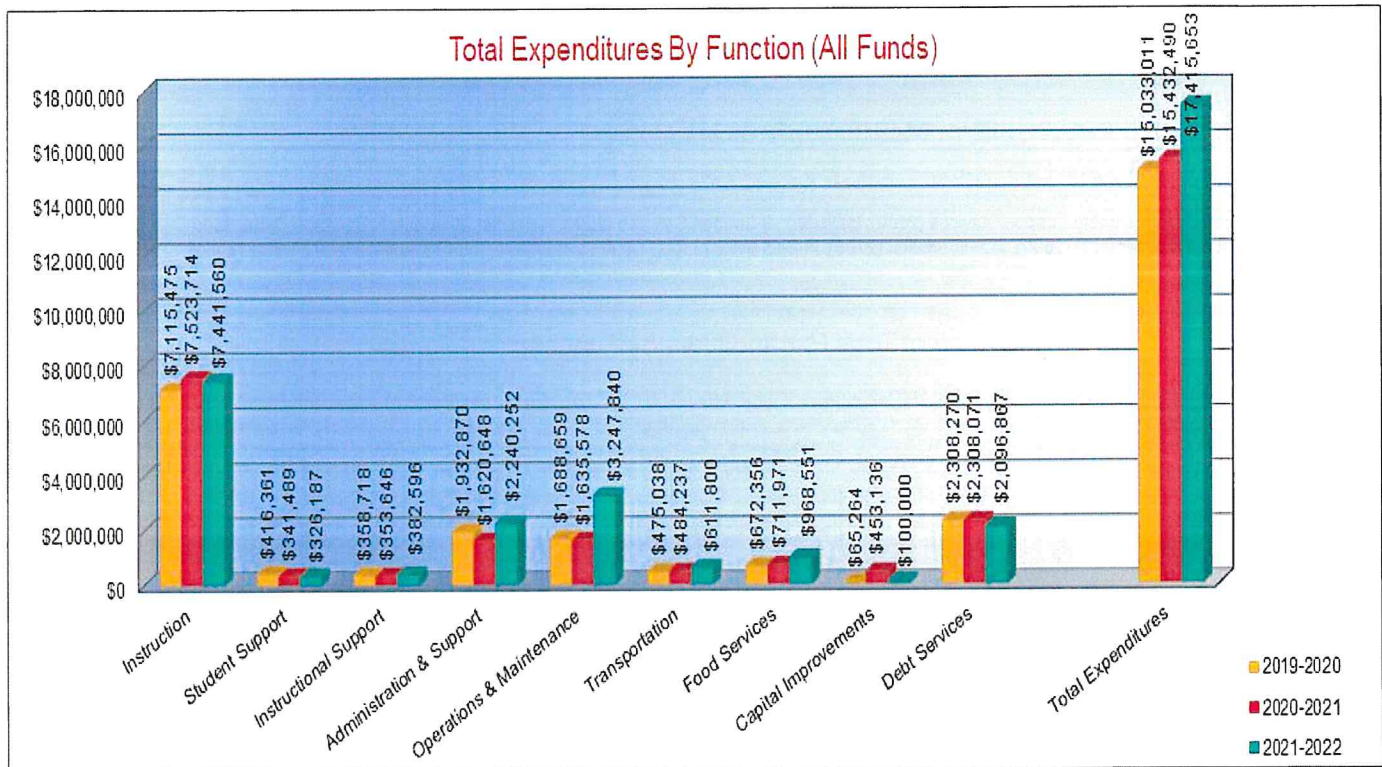
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$7,115,475	\$7,523,714	\$7,441,560
Student Support	\$416,361	\$341,489	\$326,187
Instructional Support	\$358,718	\$353,646	\$382,596
Administration & Support	\$1,932,870	\$1,620,648	\$2,240,252
Operations & Maintenance	\$1,688,659	\$1,635,578	\$3,247,840
Transportation	\$475,038	\$484,237	\$611,800
Food Services	\$672,356	\$711,971	\$968,551
Capital Improvements	\$65,264	\$453,136	\$100,000
Debt Services	\$2,308,270	\$2,308,071	\$2,096,867
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$15,033,011	\$15,432,490	\$17,415,653

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.

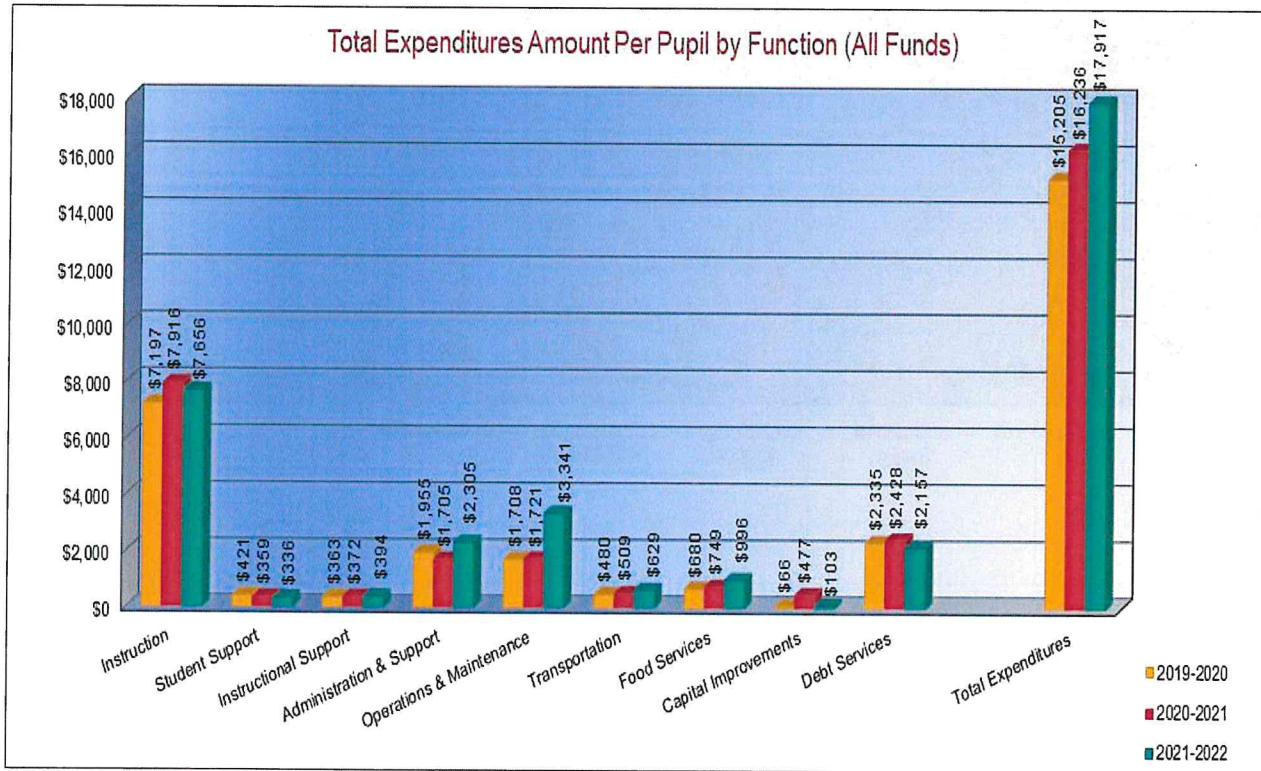


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$7,197	\$7,916	\$7,656
Student Support	\$421	\$359	\$336
Instructional Support	\$363	\$372	\$394
Administration & Support	\$1,955	\$1,705	\$2,305
Operations & Maintenance	\$1,708	\$1,721	\$3,341
Transportation	\$480	\$509	\$629
Food Services	\$680	\$749	\$996
Capital Improvements	\$66	\$477	\$103
Debt Services	\$2,335	\$2,428	\$2,157
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$15,205	\$16,236	\$17,917
Enrollment (FTE)²	988.7	950.5	972.0

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.

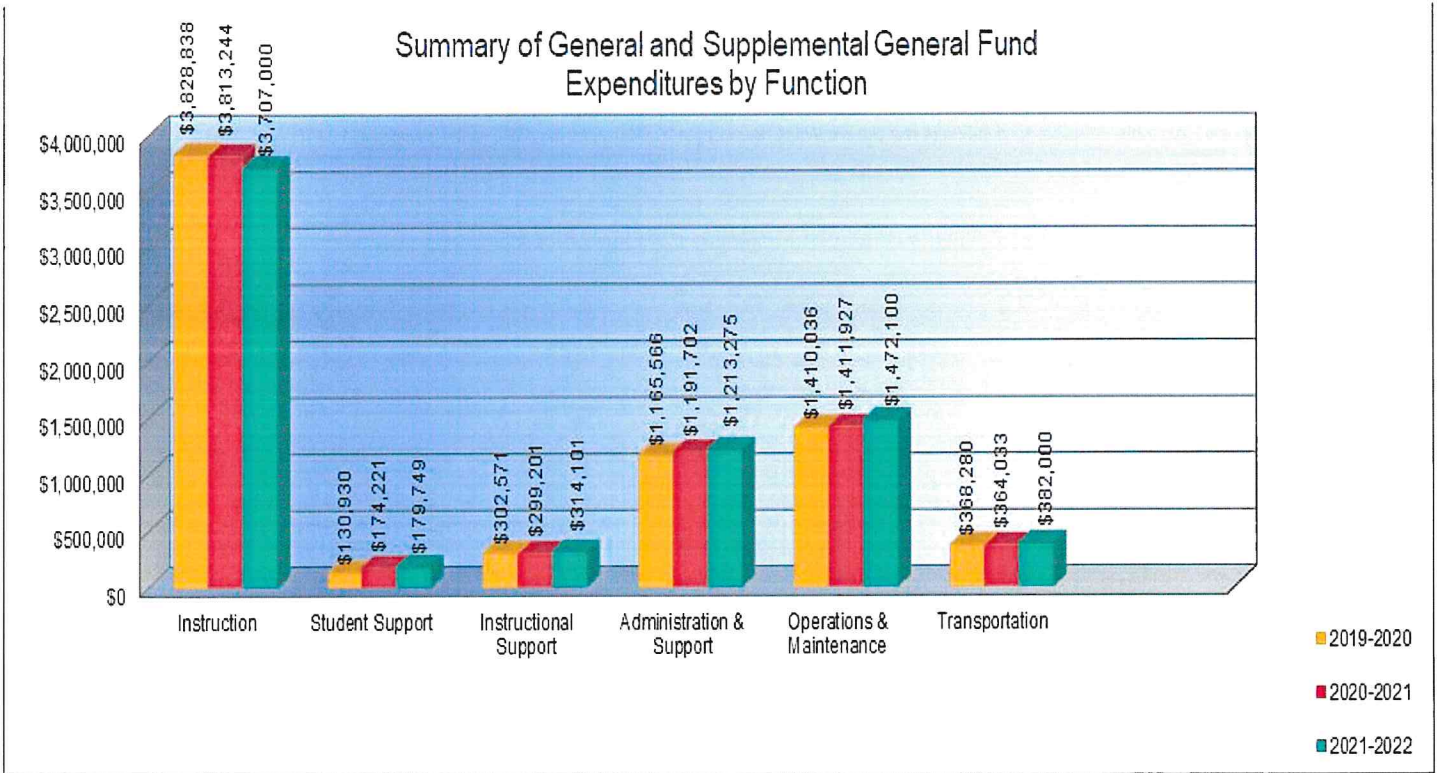
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



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	\$3,828,838	53%	\$3,813,244	53%	0%	\$3,707,000	51%	-3%
Student Support	\$130,930	2%	\$174,221	2%	33%	\$179,749	2%	3%
Instructional Support	\$302,571	4%	\$299,201	4%	-1%	\$314,101	4%	5%
Administration & Support	\$1,165,566	16%	\$1,191,702	16%	2%	\$1,213,275	17%	2%
Operations & Maintenance	\$1,410,036	20%	\$1,411,927	19%	0%	\$1,472,100	20%	4%
Transportation	\$368,280	5%	\$364,033	5%	-1%	\$382,000	5%	5%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$7,206,221	100%	\$7,254,328	100%	1%	\$7,268,225	100%	0%
Amount per Pupil	\$7,289		\$7,632		5%	\$7,478		-2%

*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.



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	\$7,703,229	\$0	\$7,703,229	\$0			\$0	\$0
Supplemental General	\$2,380,715	\$111,557	\$761,829			\$0	\$1,507,329	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$112,475	\$30,185		\$0	\$0	\$95,000	\$0	\$12,710
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$34,473		\$0	\$0	\$1,059,391	\$0	\$45,164
Bilingual Education	\$200,000	\$14,988		\$0	\$0	\$194,280	\$0	\$9,268
Virtual Education	\$69,160	\$28,260			\$0	\$70,000	\$0	\$29,100
Capital Outlay	\$1,600,000	\$879,268	\$126,235	\$0	\$0	\$0	\$760,262	\$165,765
Driver Training	\$10,772	\$25,530	\$4,200	\$0	\$0	\$0	\$0	\$18,958
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$964,875	\$205,677	\$4,973	\$774,866	\$0	\$2,000	\$12,624	\$35,265
Professional Development	\$48,961	\$24,722	\$0	\$0	\$0	\$25,000	\$0	\$761
Parent Education Program	\$75,000	\$0	\$50,000	\$0	\$0	\$25,000	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,019,700	\$63,794	\$0	\$15,825	\$0	\$1,087,548	\$3,000	\$150,467
Career and Postsecondary Education	\$293,000	\$67,692	\$0	\$0	\$0	\$217,500	\$12,500	\$4,692
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$24,438	\$24,438	\$0	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$44,915						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$976,679	\$0	\$976,679					
Contingency Reserve		\$375,471						
Activity Funds		\$468						
Bond and Interest #1	\$2,096,867	\$2,124,659	\$213,271	\$0	\$0		\$1,866,026	\$2,107,089
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	\$1,606,801	\$0		\$1,606,801				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$19,182,672	\$4,056,097	\$9,840,416	\$2,397,492	\$0	\$2,775,719	\$4,161,741	\$2,579,239
Less Transfers	\$2,775,719							
TOTAL Budget Expenditures	\$16,406,953							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	9,009,706	9,326,754	9,840,416
Federal Revenues	768,347	1,444,083	2,397,492
Local Revenues ¹	5,084,988	4,567,235	4,161,741
Total Revenues	14,863,041	15,338,072	16,399,649
Revenues Per Pupil	15,033	16,137	16,872

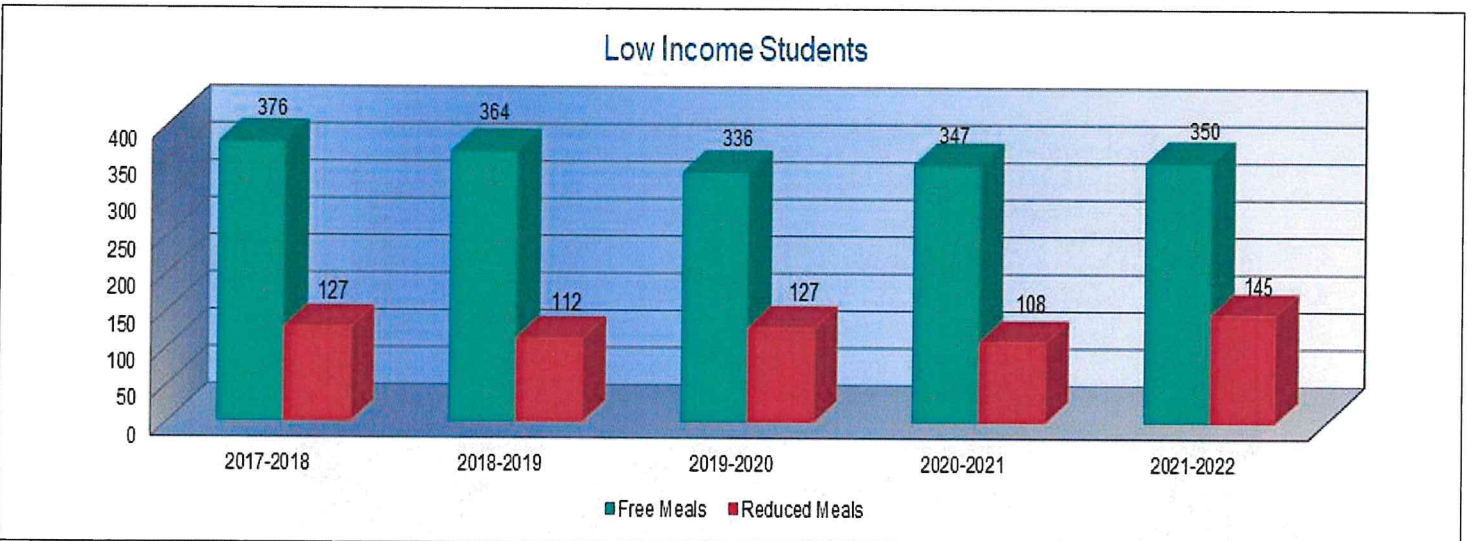
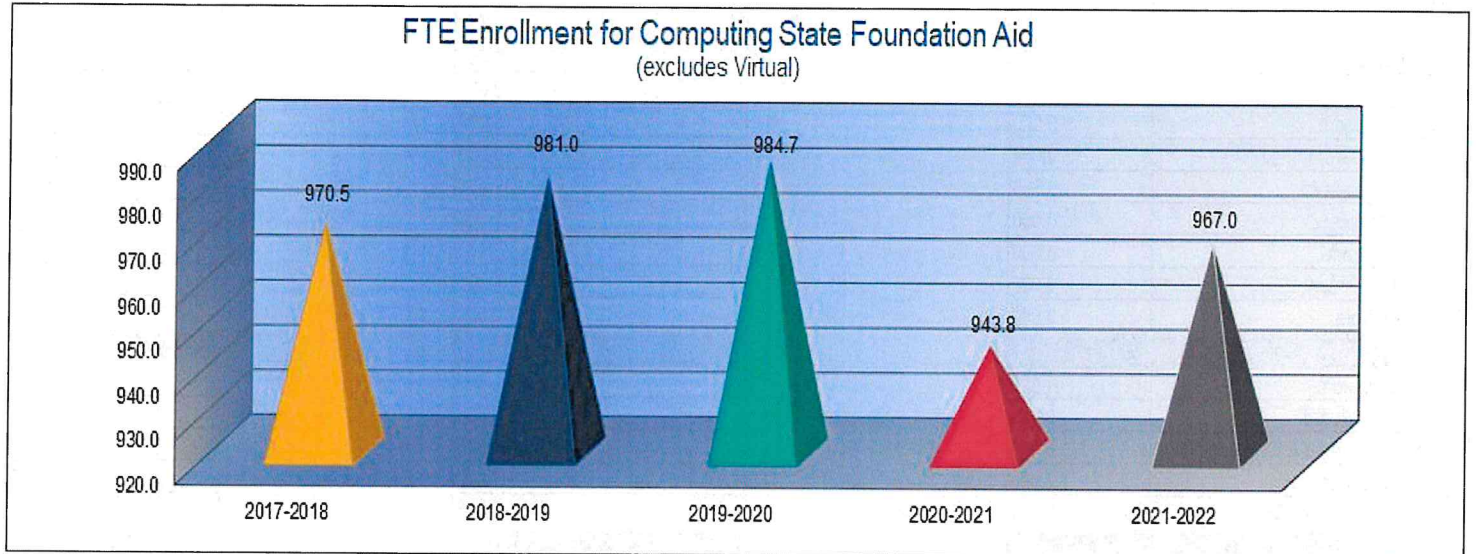
1. Excludes "Transfers" to avoid duplication of revenue.

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	970.5	981.0	1%	984.7	0%	943.8	-4%	967.0	2%
Free Meal Student Headcount	376	364	-3%	336	-8%	347	3%	350	1%
Reduced Meal Student Headcount	127	112	-12%	127	13%	108	-15%	145	34%

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.

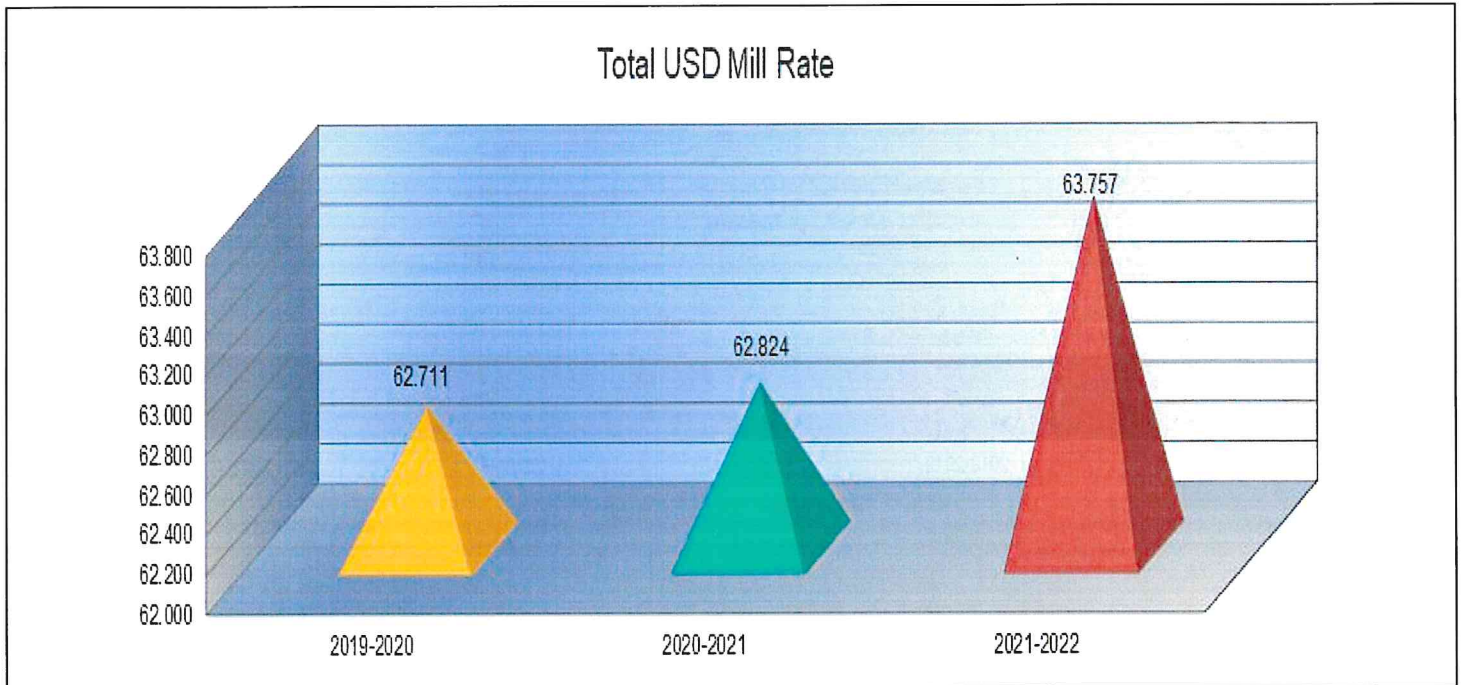


Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	14.945
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	19.766
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	62.711
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.000
Rec Comm Employee Bnfts	0.471
TOTAL OTHER	2.471

	2020-2021 Actual
General	20.000
Supplemental General	15.339
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	19.485
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	62.824
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.972
Rec Comm Employee Bnfts	0.218
TOTAL OTHER	2.190

	2021-2022 Budget
General	20.000
Supplemental General	16.272
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	19.485
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	63.757
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	2.000
Rec Comm Employee Bnfts	0.300
TOTAL OTHER	2.300



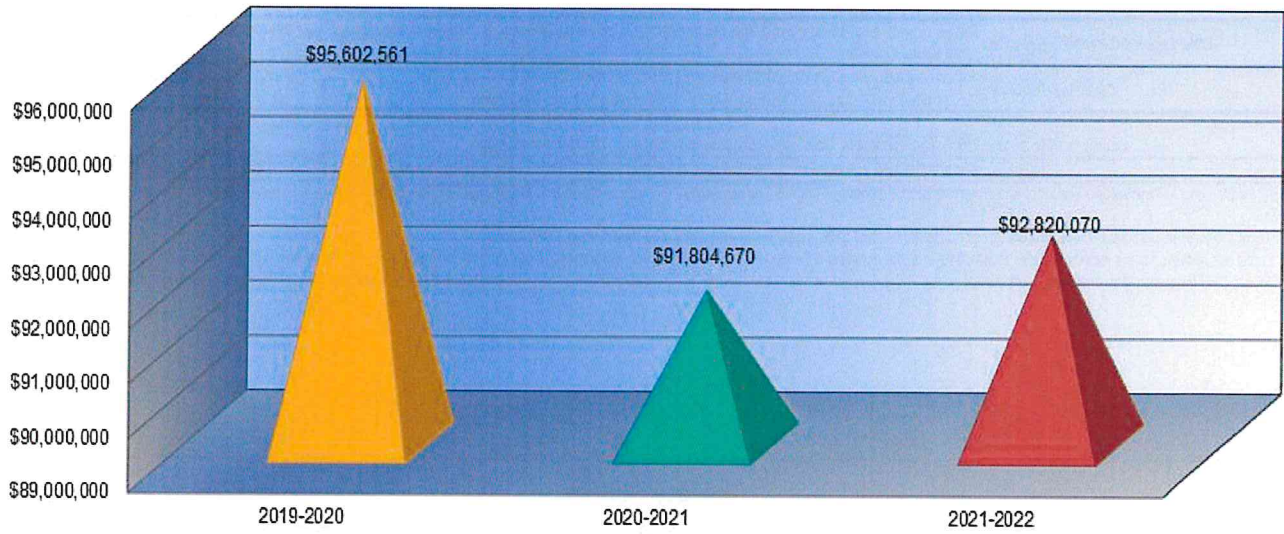
Other Information

	2019-2020 Actual
Assessed Valuation	\$95,602,561
Total USD Debt	\$29,810,000

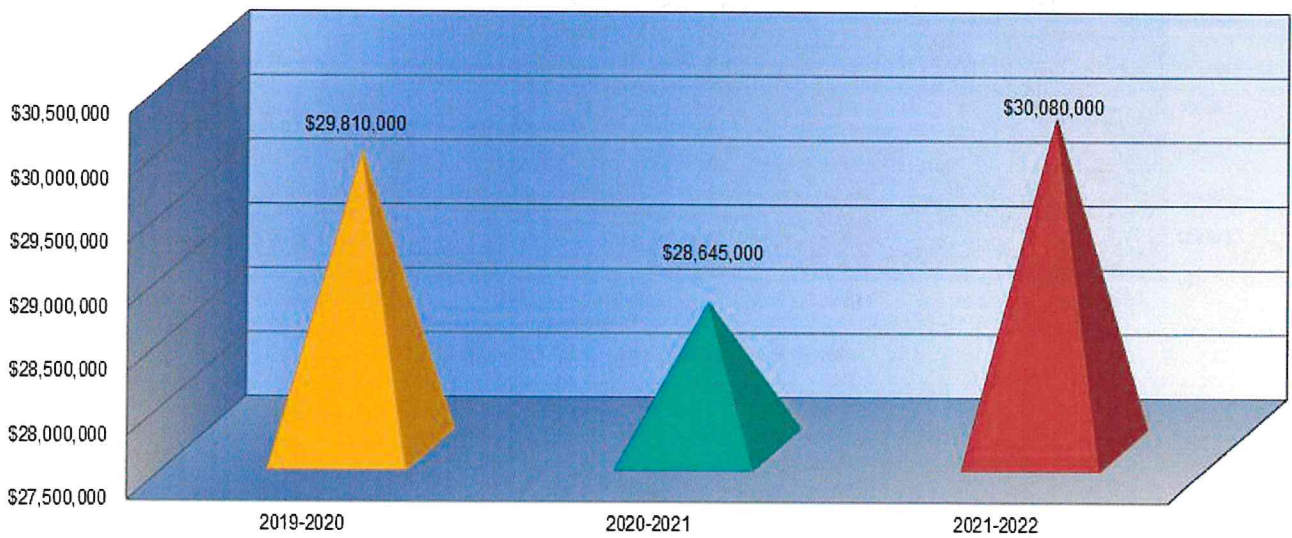
	2020-2021 Actual
Assessed Valuation	\$91,804,670
Total USD Debt	\$28,645,000

	2021-2022 Budget
Assessed Valuation	\$92,820,070
Total USD Debt	\$30,080,000

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)	12.0	\$966,958	\$80,580	12.0	\$997,981	\$83,165	12.0	\$1,018,849	\$84,904
Teachers (Full Time)	69.0	\$3,799,666	\$55,068	69.0	\$3,897,342	\$56,483	70.0	\$4,010,709	\$57,296
Other Certified (Licensed) Personnel	7.6	\$396,550	\$52,178	7.0	\$367,915	\$52,559	7.0	\$396,132	\$56,590
Classified Personnel	44.6	\$1,587,416	\$35,592	44.5	\$1,544,061	\$34,698	44.5	\$1,566,827	\$35,210
Substitutes/Temporary Help	~~~~~	\$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.

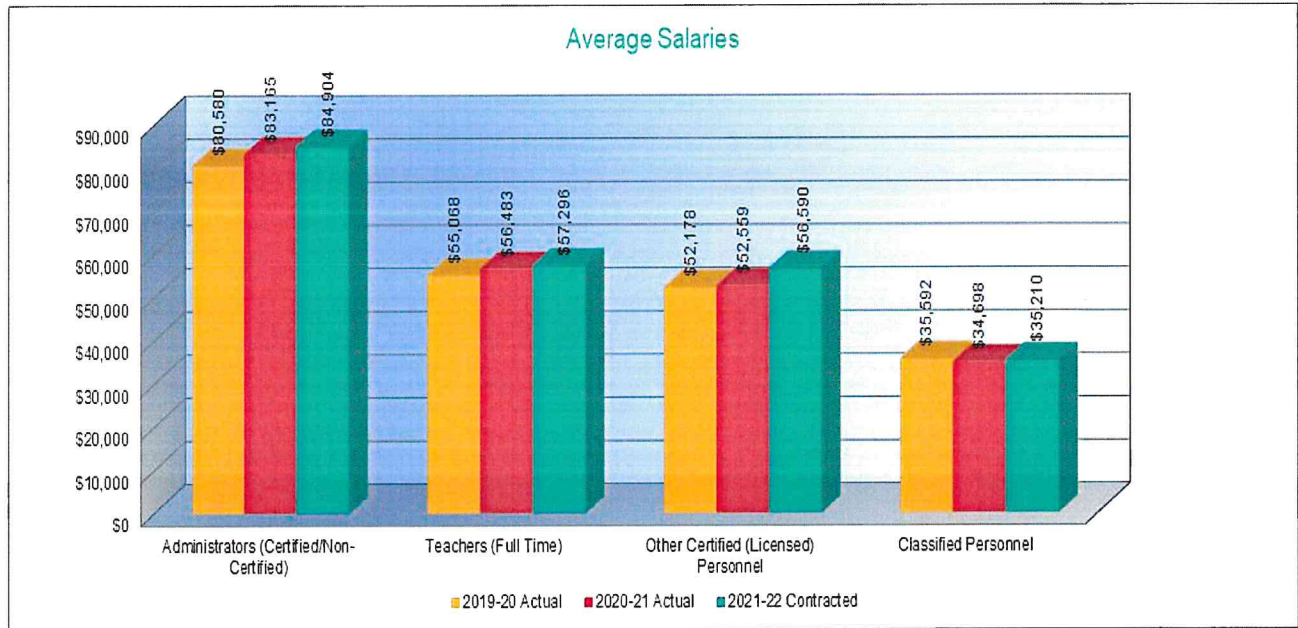
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer

*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

**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



Public School District Reports on KSDE's Data Central

DataCentral.KSDE.org

Kansas K-12 Reports

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

[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](#)

Kansas State Building Report Card

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

