

Budget at a Glance



2021-2022

USD 307 - Ell-Saline

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	\$3,651,880	55%	\$3,822,950	57%	5%	\$6,215,386	56%	63%
Student Support Services	\$150,562	2%	\$147,999	2%	-2%	\$373,725	3%	153%
Instructional Support Services	\$164,718	2%	\$172,269	3%	5%	\$417,307	4%	142%
Administration & Support	\$784,843	12%	\$755,370	11%	-4%	\$1,179,796	11%	56%
Operations & Maintenance	\$616,497	9%	\$599,711	9%	-3%	\$974,365	9%	62%
Transportation	\$452,153	7%	\$448,612	7%	-1%	\$762,673	7%	70%
Food Services	\$282,103	4%	\$329,389	5%	17%	\$728,294	7%	121%
Capital Improvements	\$31,432	0%	\$21,396	0%	-32%	\$90,000	1%	321%
Debt Services	\$548,275	8%	\$461,353	7%	-16%	\$449,288	4%	-3%
Other Costs	\$0	0%	\$0	0%	0%	\$1,150	<1%	0%
Total Expenditures¹	6,682,463	100%	\$6,759,049	100%	1%	\$11,191,984	100%	66%
Amount per Pupil	\$13,778		\$14,630		6%	\$22,808		56%
Current Expenditures²	\$5,983,359	100%	\$6,139,579	100%	3%	\$9,274,130	100%	51%
Amount per Pupil	\$12,337		\$13,289		8%	\$18,900		42%

Percent of Expenditures for Instruction³

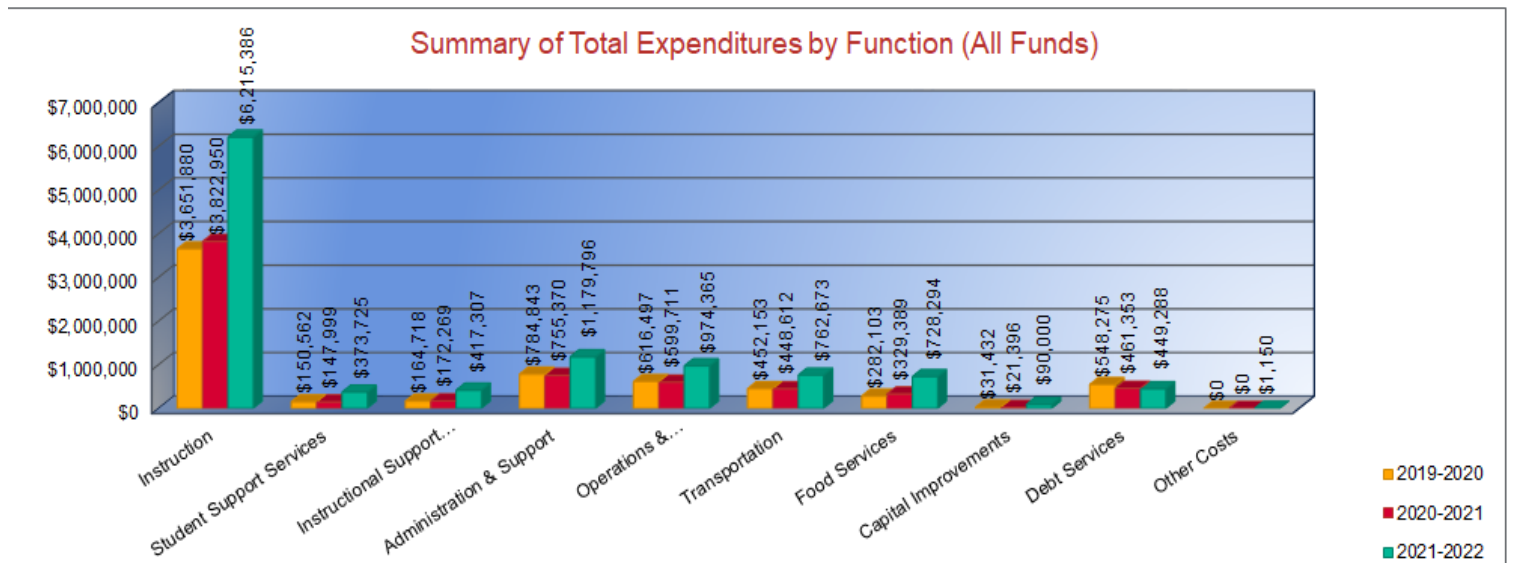
Total Expenditures	\$3,626,440	54%	\$3,811,544	56%	2%	\$5,848,620	52%	-4%
Current Expenditures	\$3,626,440	61%	\$3,811,544	62%	1%	\$5,848,620	63%	1%

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.

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)

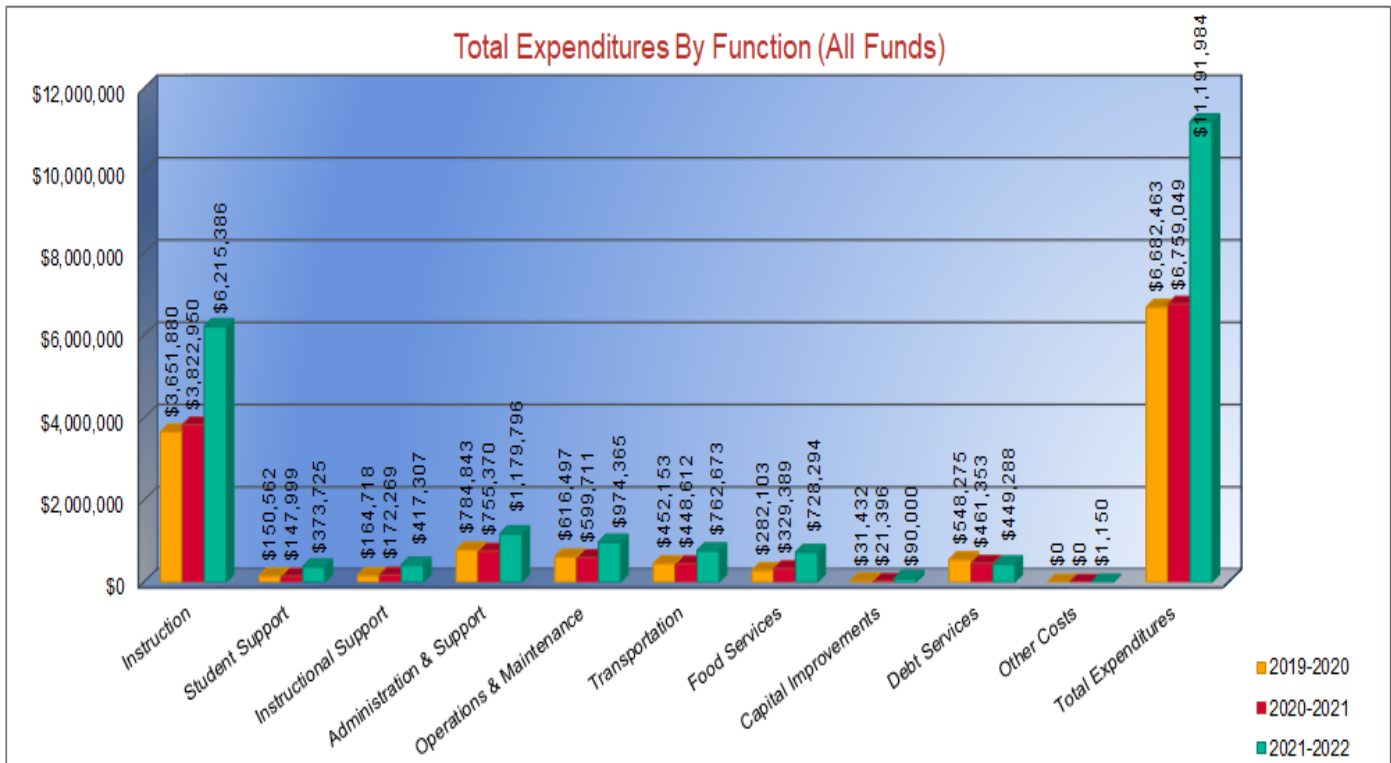
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$3,651,880	\$3,822,950	\$6,215,386
Student Support	\$150,562	\$147,999	\$373,725
Instructional Support	\$164,718	\$172,269	\$417,307
Administration & Support	\$784,843	\$755,370	\$1,179,796
Operations & Maintenance	\$616,497	\$599,711	\$974,365
Transportation	\$452,153	\$448,612	\$762,673
Food Services	\$282,103	\$329,389	\$728,294
Capital Improvements	\$31,432	\$21,396	\$90,000
Debt Services	\$548,275	\$461,353	\$449,288
Other Costs	\$0	\$0	\$1,150
Total Expenditures¹	\$6,682,463	\$6,759,049	\$11,191,984

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.

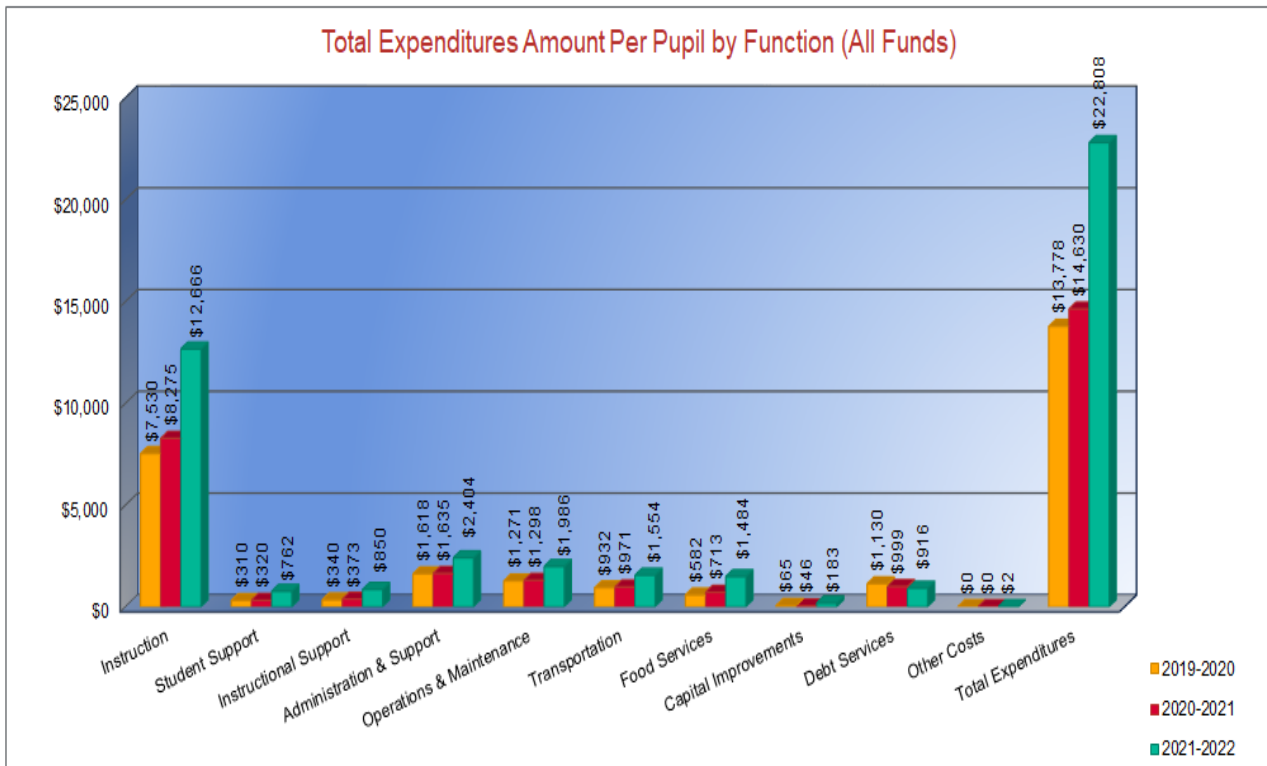


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$7,530	\$8,275	\$12,666
Student Support	\$310	\$320	\$762
Instructional Support	\$340	\$373	\$850
Administration & Support	\$1,618	\$1,635	\$2,404
Operations & Maintenance	\$1,271	\$1,298	\$1,986
Transportation	\$932	\$971	\$1,554
Food Services	\$582	\$713	\$1,484
Capital Improvements	\$65	\$46	\$183
Debt Services	\$1,130	\$999	\$916
Other Costs	\$0	\$0	\$2
Total Expenditures¹	\$13,778	\$14,630	\$22,808
Enrollment (FTE) ²	485.0	462.0	490.7

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.

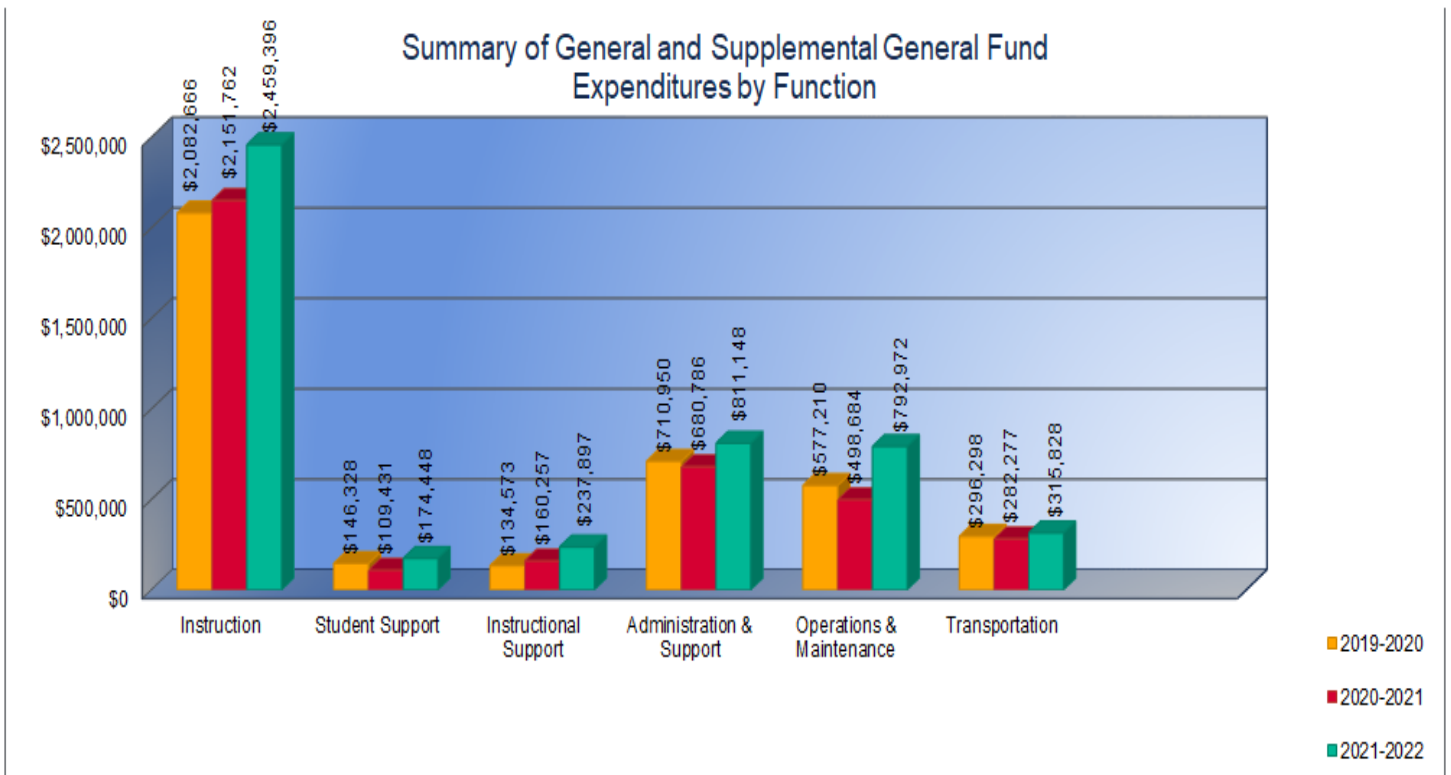
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



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	\$2,082,666	53%	\$2,151,762	55%	3%	\$2,459,396	51%	14%
Student Support	\$146,328	4%	\$109,431	3%	-25%	\$174,448	4%	59%
Instructional Support	\$134,573	3%	\$160,257	4%	19%	\$237,897	5%	48%
Administration & Support	\$710,950	18%	\$680,786	18%	-4%	\$811,148	17%	19%
Operations & Maintenance	\$577,210	15%	\$498,684	13%	-14%	\$792,972	17%	59%
Transportation	\$296,298	8%	\$282,277	7%	-5%	\$315,828	7%	12%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$3,948,025	100%	\$3,883,197	100%	-2%	\$4,791,689	100%	23%
Amount per Pupil	\$8,140		\$8,405		3%	\$9,765		16%

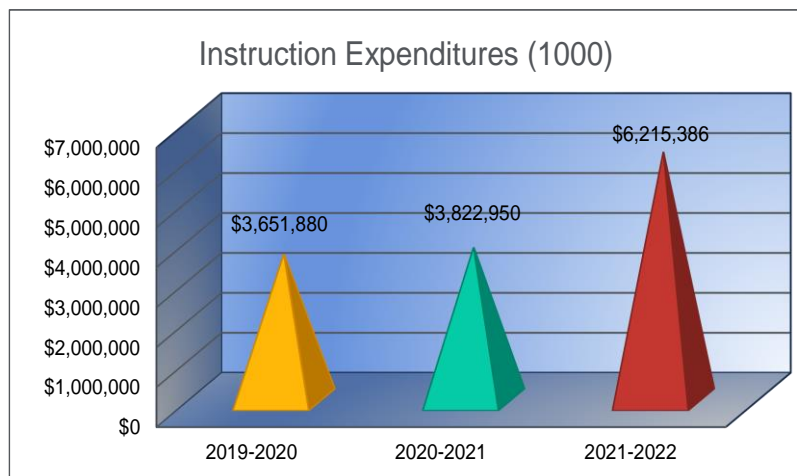
*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$1,887,396	\$1,936,618	3%	\$2,024,386	5%
Federal Funds	\$111,247	\$185,801	67%	\$410,233	121%
Supplemental General	\$195,270	\$215,144	10%	\$435,010	102%
Preschool-Aged At-Risk	\$58,722	\$45,712	-22%	\$156,744	243%
At Risk (K-12)	\$136,970	\$109,895	-20%	\$708,590	545%
Bilingual Education	\$3,406	\$4,773	40%	\$30,435	538%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$25,440	\$11,406	-55%	\$366,766	3116%
Driver Education	\$9,693	\$1,968	-80%	\$32,292	1541%
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	\$764,390	\$851,282	11%	\$1,155,443	36%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$141,620	\$122,781	-13%	\$402,307	228%
Gifts & Grants ¹	\$20,510	\$15,152	-26%	\$144,000	850%
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	\$266,842	\$238,239	-11%	\$349,180	47%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$53,677	0%	\$0	0%
Activity Fund	\$30,374	\$30,502	0%	\$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%
SUBTOTAL	\$3,651,880	\$3,822,950	5%	\$6,215,386	63%
Enrollment (FTE) ³	485.0	462.0	-5%	490.7	6%
Amount per Pupil ²	\$7,530	\$8,275	10%	\$12,666	53%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$3,651,880	\$3,822,950	5%	\$6,215,386	63%

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	\$4,691,671	\$0	\$4,667,171	\$24,500			\$0	\$0
Supplemental General	\$1,540,339	\$125,814	\$851,499			\$0	\$563,026	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$176,744	\$146,744		\$0	\$0	\$20,000	\$10,000	\$0
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$0	\$316,205		\$0	\$0	\$409,735	\$0	\$0
Bilingual Education	\$30,435	\$20,269		\$0	\$0	\$10,166	\$0	\$0
Virtual Education	\$0	\$57,877				\$0	\$0	\$57,877
Capital Outlay	\$1,468,566	\$1,287,560	\$58,208	\$0	\$0	\$0	\$122,798	\$0
Driver Training	\$32,292	\$22,492	\$4,800	\$0	\$0	\$0	\$5,000	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$728,294	\$65,555	\$4,824	\$657,915	\$0	\$0	\$0	\$0
Professional Development	\$18,395	\$18,395	\$0	\$0	\$0	\$0	\$0	\$0
Parent Education Program	\$0	\$9,383	\$0	\$0	\$0	\$0	\$0	\$9,383
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,233,043	\$320,771	\$0	\$11,852	\$0	\$900,420	\$0	\$0
Career and Postsecondary Education	\$402,307	\$302,307	\$0	\$0	\$0	\$100,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$144,000	\$134,000	\$5,000	\$5,000			\$0	\$0
Textbook & Student Materials Revolving		\$292,107						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$550,758	\$0	\$550,758					
Contingency Reserve		\$504,996						
Activity Funds		\$2,547						
Bond and Interest #1	\$449,288	\$782,225	\$215,658	\$0	\$0		\$339,732	\$888,327
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	\$440,233	\$0		\$440,233				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$11,906,365	\$4,409,247	\$6,357,918	\$1,139,500	\$0	\$1,440,321	\$1,040,556	\$955,587
Less Transfers	\$1,440,321							
TOTAL Budget Expenditures	\$10,466,044							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	5,429,314	5,496,742	6,357,918
Federal Revenues	364,029	668,777	1,139,500
Local Revenues ¹	1,315,814	1,312,519	1,040,556
Total Revenues	7,109,157	7,478,038	8,537,974
Revenues Per Pupil	14,658	16,186	17,400

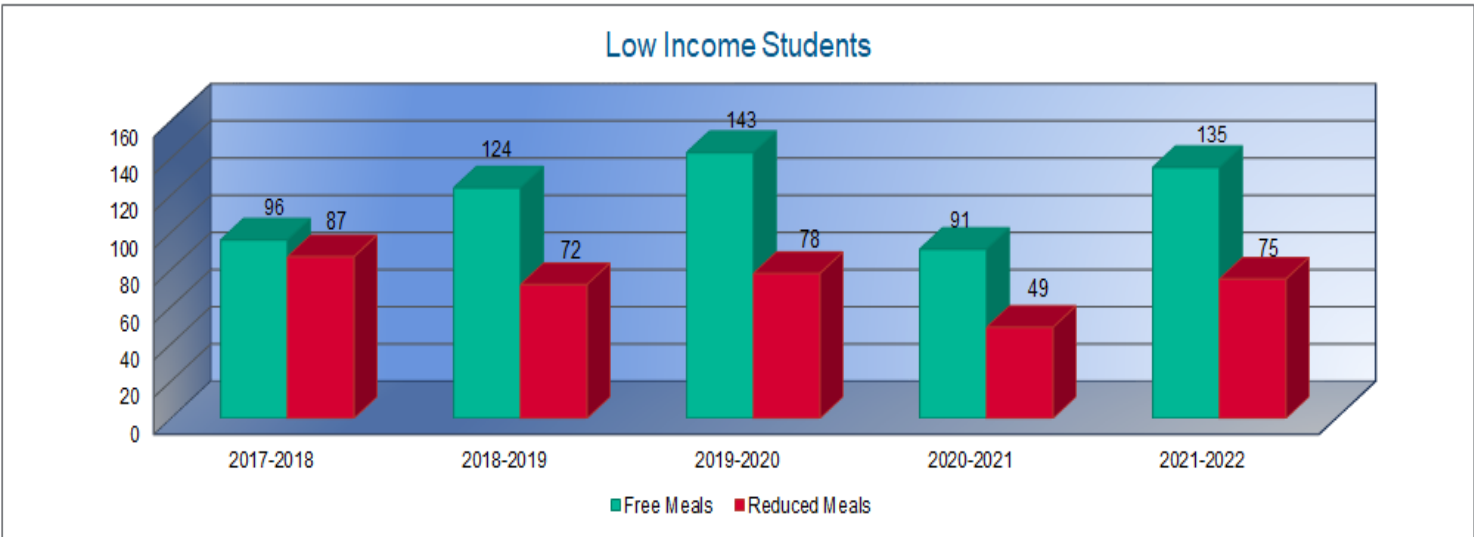
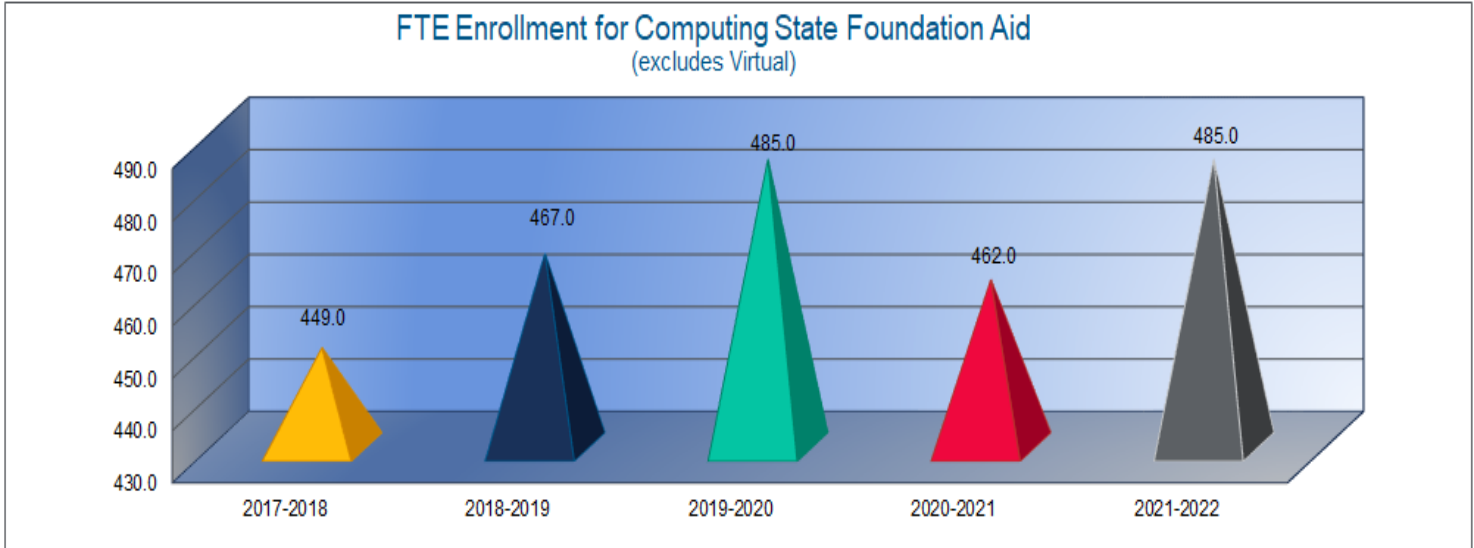
1. Excludes "Transfers" to avoid duplication of revenue.

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	449.0	467.0	4%	485.0	4%	462.0	-5%	485.0	5%
Free Meal Student Headcount	96	124	29%	143	15%	91	-36%	135	48%
Reduced Meal Student Headcount	87	72	-17%	78	8%	49	-37%	75	53%

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.



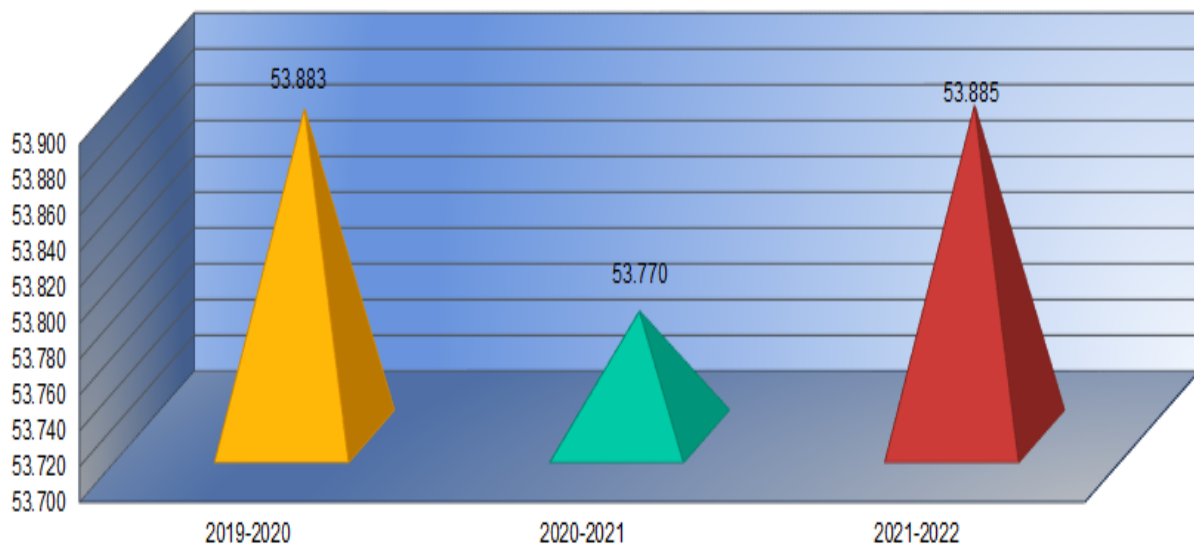
Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	19.571
Adult Education	0.000
Capital Outlay	4.016
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	10.296
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.883
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

	2020-2021 Actual
General	20.000
Supplemental General	19.508
Adult Education	0.000
Capital Outlay	3.986
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	10.276
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.770
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

	2021-2022 Budget
General	20.000
Supplemental General	18.691
Adult Education	0.000
Capital Outlay	4.000
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	11.194
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.885
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



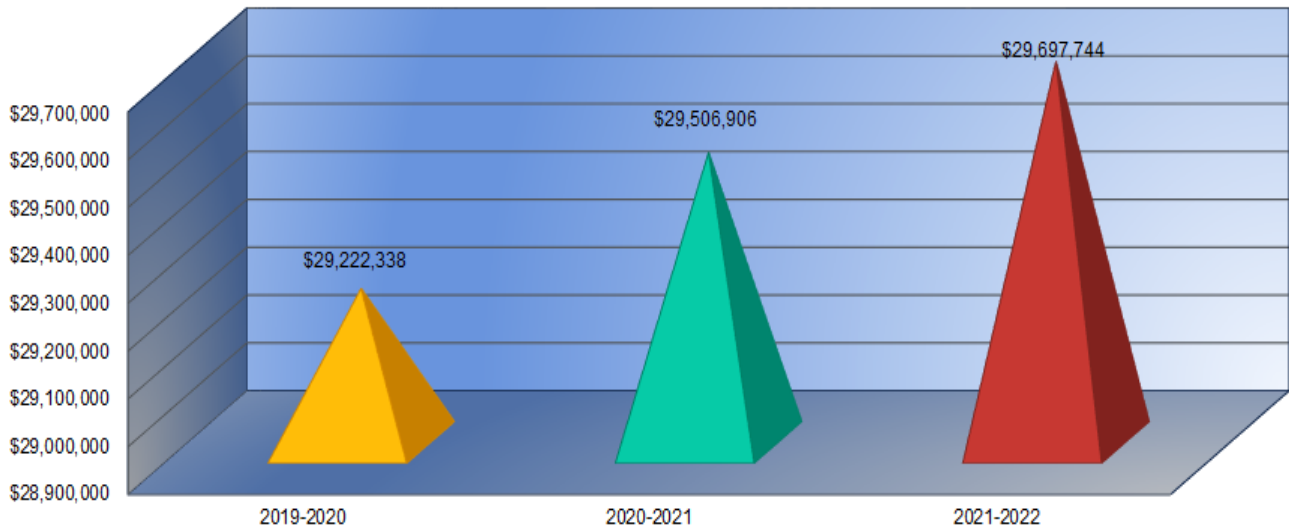
Other Information

	2019-2020 Actual
Assessed Valuation	\$29,222,338
Total USD Debt	\$6,084,492

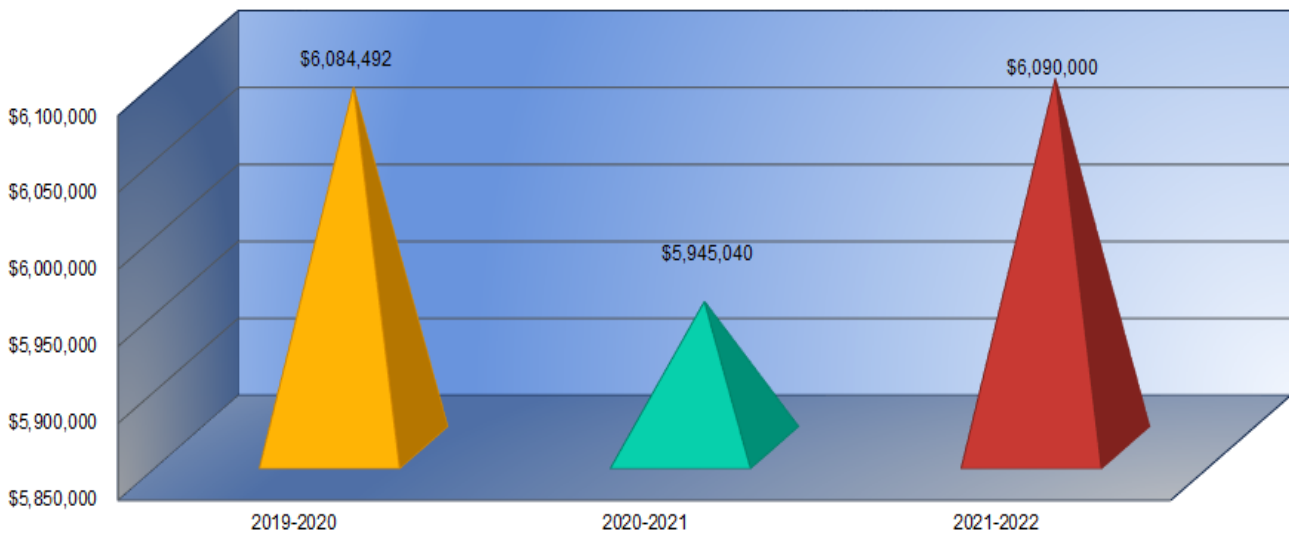
	2020-2021 Actual
Assessed Valuation	\$29,506,906
Total USD Debt	\$5,945,040

	2021-2022 Budget
Assessed Valuation	\$29,697,744
Total USD Debt	\$6,090,000

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)	8.7	\$591,934	\$68,038	8.0	\$601,148	\$75,144	9.0	\$638,257	\$70,917
Teachers (Full Time)	32.5	\$1,664,819	\$51,225	34.0	\$1,896,641	\$55,784	34.0	\$1,985,863	\$58,408
Other Certified (Licensed) Personnel	2.1	\$111,671	\$53,177	2.1	\$123,518	\$58,818	3.1	\$196,414	\$63,359
Classified Personnel	18.3	\$517,857	\$28,298	17.2	\$524,948	\$30,520	15.4	\$595,335	\$38,658
Substitutes/Temporary Help	~~~~~	\$136,896	~~~~~	~~~~~	\$110,049	~~~~~	~~~~~	\$118,238	~~~~~

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.

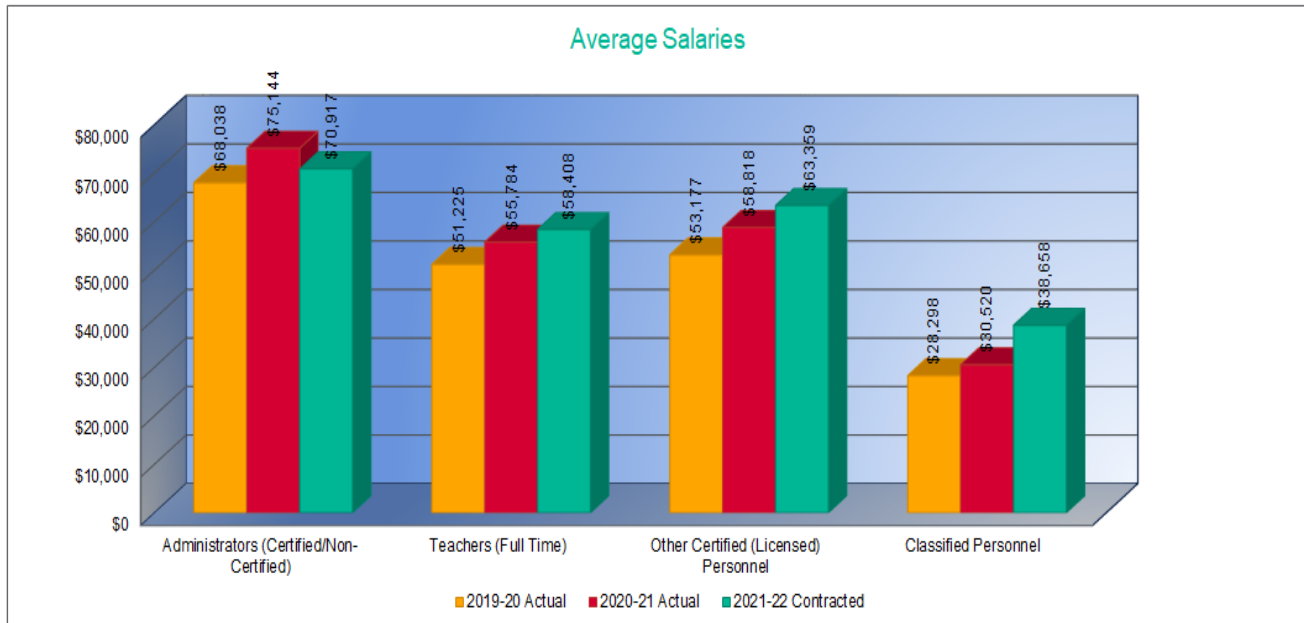
Total Salary: Report total salary including employee reduction plans***; supplemental, extra pay for summer school, and board paid fringe benefits (employer

*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
- Incentive 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

- 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