

Budget at a Glance



2021-2022

USD 373 - Newton

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)

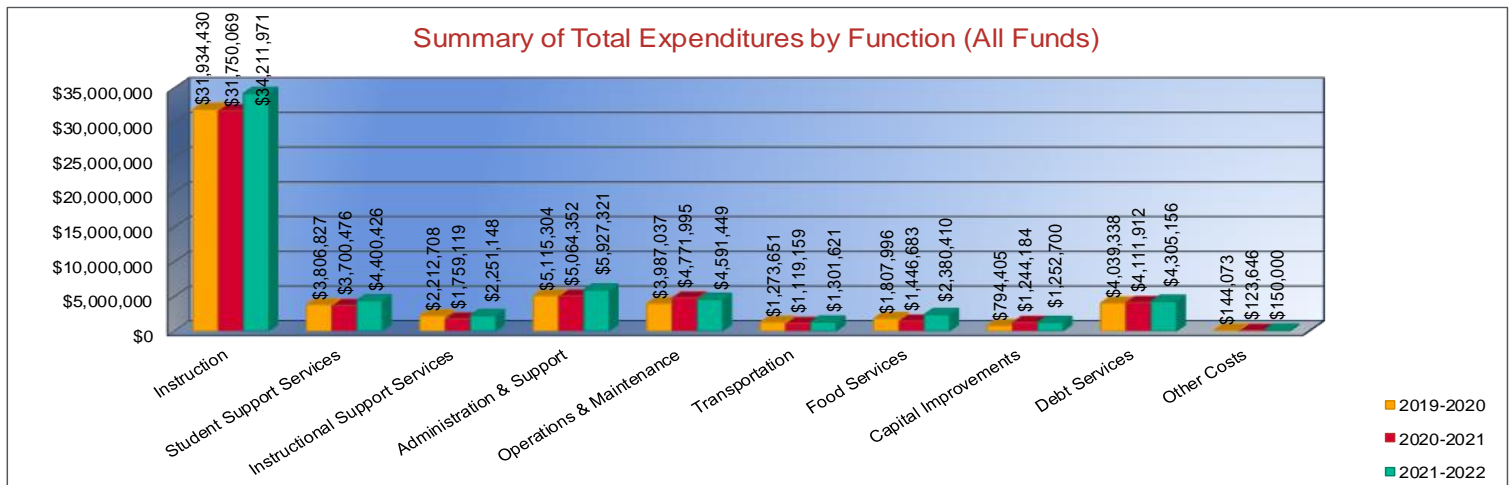
	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$31,934,430	58%	\$31,750,069	58%	-1%	\$34,211,971	56%	8%
Student Support Services	\$3,806,827	7%	\$3,700,476	7%	-3%	\$4,400,426	7%	19%
Instructional Support Services	\$2,212,708	4%	\$1,759,119	3%	-20%	\$2,251,148	4%	28%
Administration & Support	\$5,115,304	9%	\$5,064,352	9%	-1%	\$5,927,321	10%	17%
Operations & Maintenance	\$3,987,037	7%	\$4,771,995	9%	20%	\$4,591,449	8%	-4%
Transportation	\$1,273,651	2%	\$1,119,159	2%	-12%	\$1,301,621	2%	16%
Food Services	\$1,807,996	3%	\$1,446,683	3%	-20%	\$2,380,410	4%	65%
Capital Improvements	\$794,405	1%	\$1,244,184	2%	57%	\$1,252,700	2%	1%
Debt Services	\$4,039,338	7%	\$4,111,912	7%	2%	\$4,305,156	7%	5%
Other Costs	\$144,073	0%	\$123,646	0%	-14%	\$150,000	0%	21%
Total Expenditures¹	55,115,769	100%	\$55,091,595	100%	0%	\$60,772,202	100%	10%
Amount per Pupil	\$16,478		\$17,713		7%	\$18,131		2%
Current Expenditures²	\$48,670,820	100%	\$48,438,033	100%	0%	\$53,859,346	100%	11%
Amount per Pupil	\$14,551		\$15,574		7%	\$16,068		3%
Percent of Expenditures for Instruction³								
Total Expenditures	\$31,514,665	57%	\$31,241,999	57%	0%	\$33,656,971	55%	-2%
Current Expenditures	\$31,514,665	65%	\$31,241,999	64%	-1%	\$33,656,971	62%	-2%

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)

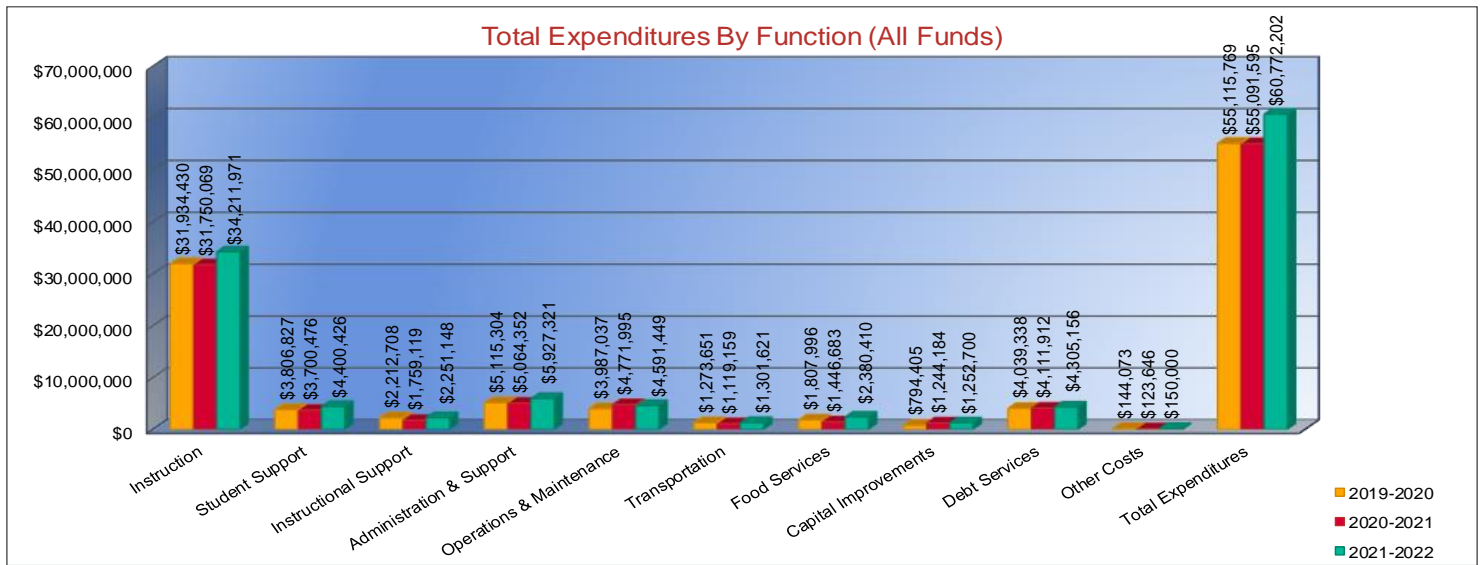
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$31,934,430	\$31,750,069	\$34,211,971
Student Support	\$3,806,827	\$3,700,476	\$4,400,426
Instructional Support	\$2,212,708	\$1,759,119	\$2,251,148
Administration & Support	\$5,115,304	\$5,064,352	\$5,927,321
Operations & Maintenance	\$3,987,037	\$4,771,995	\$4,591,449
Transportation	\$1,273,651	\$1,119,159	\$1,301,621
Food Services	\$1,807,996	\$1,446,683	\$2,380,410
Capital Improvements	\$794,405	\$1,244,184	\$1,252,700
Debt Services	\$4,039,338	\$4,111,912	\$4,305,156
Other Costs	\$144,073	\$123,646	\$150,000
Total Expenditures¹	\$55,115,769	\$55,091,595	\$60,772,202

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.

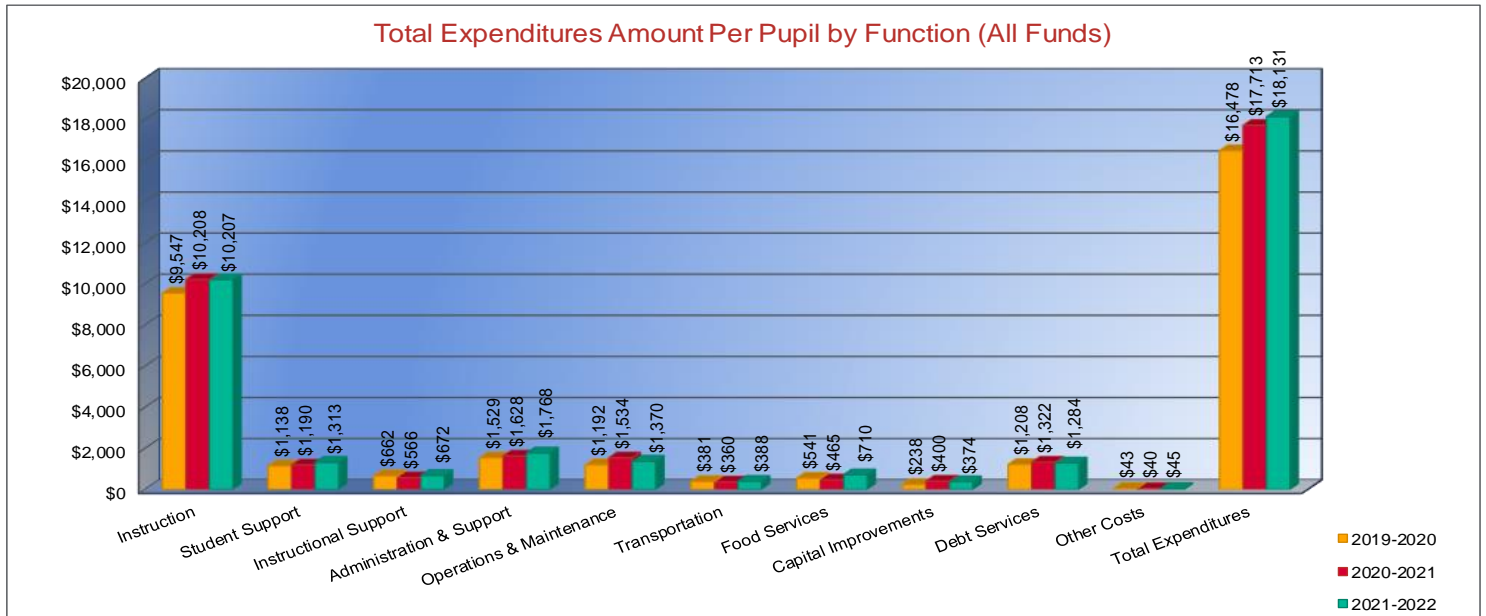


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$9,547	\$10,208	\$10,207
Student Support	\$1,138	\$1,190	\$1,313
Instructional Support	\$662	\$566	\$672
Administration & Support	\$1,529	\$1,628	\$1,768
Operations & Maintenance	\$1,192	\$1,534	\$1,370
Transportation	\$381	\$360	\$388
Food Services	\$541	\$465	\$710
Capital Improvements	\$238	\$400	\$374
Debt Services	\$1,208	\$1,322	\$1,284
Other Costs	\$43	\$40	\$45
Total Expenditures¹	\$16,478	\$17,713	\$18,131
Enrollment (FTE) ²	3,344.8	3,110.2	3,351.9

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.

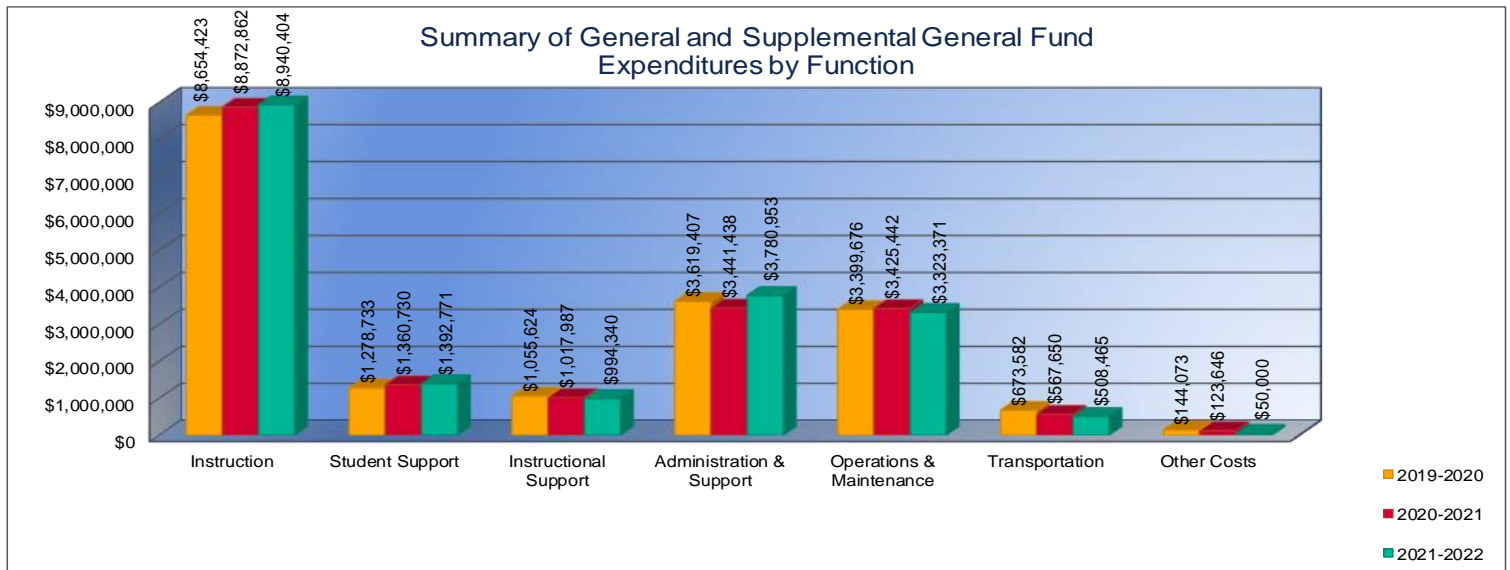
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



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	\$8,654,423	46%	\$8,872,862	47%	3%	\$8,940,404	47%	1%
Student Support	\$1,278,733	7%	\$1,360,730	7%	6%	\$1,392,771	7%	2%
Instructional Support	\$1,055,624	6%	\$1,017,987	5%	-4%	\$994,340	5%	-2%
Administration & Support	\$3,619,407	19%	\$3,441,438	18%	-5%	\$3,780,953	20%	10%
Operations & Maintenance	\$3,399,676	18%	\$3,425,442	18%	1%	\$3,323,371	18%	-3%
Transportation	\$673,582	4%	\$567,650	3%	-16%	\$508,465	3%	-10%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$144,073	0%	\$123,646	0%	-14%	\$50,000	0%	-60%
Total Expenditures	\$18,825,518	100%	\$18,809,755	100%	0%	\$18,990,304	100%	1%
Amount per Pupil	\$5,628		\$6,048		7%	\$5,666		-6%

*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	\$23,856,590	\$0	\$23,856,590	\$0			\$0	\$0
Supplemental General	\$7,386,778	\$336,319	\$4,621,168			\$0	\$2,429,291	
Adult Education	\$49,000	\$25,000	\$0	\$0	\$0	\$24,000	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$404,356	\$100,000		\$0	\$50,000	\$254,356	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$4,927,401	\$250,000		\$0	\$100,000	\$4,572,401	\$5,000	\$0
Bilingual Education	\$520,625	\$100,000		\$0	\$0	\$320,625	\$100,000	\$0
Virtual Education	\$121,007	\$35,000			\$0	\$36,007	\$50,000	\$0
Capital Outlay	\$2,607,700	\$1,377,602	\$802,063	\$0	\$1,700	\$0	\$1,534,518	\$1,108,183
Driver Training	\$56,621	\$44,621	\$12,000	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$2,505,593	\$491,795	\$12,879	\$1,664,736	\$0	\$0	\$336,183	\$0
Professional Development	\$287,507	\$117,337	\$0	\$0	\$0	\$170,170	\$0	\$0
Parent Education Program	\$164,046	\$32,784	\$84,250	\$0	\$0	\$26,615	\$20,397	\$0
Summer School	\$73,309	\$9,478		\$0	\$0	\$4,831	\$59,000	\$0
Special Education	\$5,929,256	\$624,239	\$0	\$161,198	\$0	\$5,138,819	\$5,000	\$0
Career and Postsecondary Education	\$2,218,284	\$254,075	\$0	\$29,969	\$100,000	\$1,659,240	\$175,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$0	\$189,017	\$0	\$0			\$0	\$189,017
Textbook & Student Materials Revolving		\$218,180						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$4,569,733	\$0	\$4,569,733					
Contingency Reserve		\$868,396						
Activity Funds		\$278,205						
Bond and Interest #1	\$4,305,156	\$4,905,321	\$2,410,887	\$0	\$0		\$2,183,834	\$5,194,886
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	\$10,434,009	\$1,520,665	\$0	\$1,390,038	\$0		\$7,523,306	\$0
Federal Funds	\$2,608,295	\$499,534		\$8,252,285				\$6,143,524
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$73,025,266	\$12,277,568	\$36,369,570	\$11,498,226	\$251,700	\$12,207,064	\$14,421,529	\$12,635,610
Less Transfers	\$12,207,064							
TOTAL Budget Expenditures	\$60,818,202							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	34,502,014	34,680,205	36,369,570
Federal Revenues	4,446,053	6,463,245	11,498,226
Local Revenues ¹	16,030,150	15,386,699	14,673,229
Total Revenues	54,978,217	56,530,149	62,541,025
Revenues Per Pupil	16,437	18,176	18,658

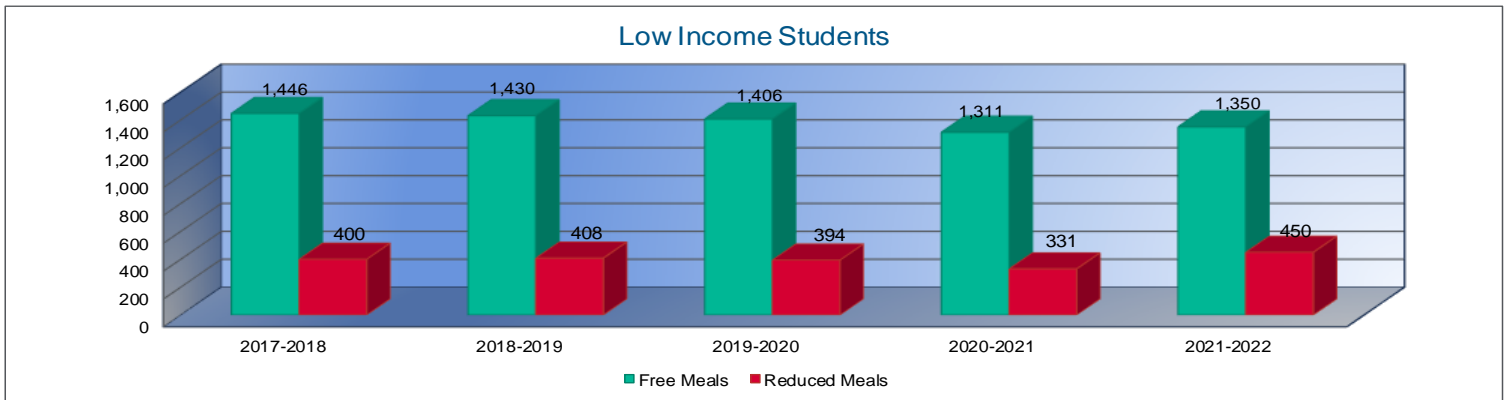
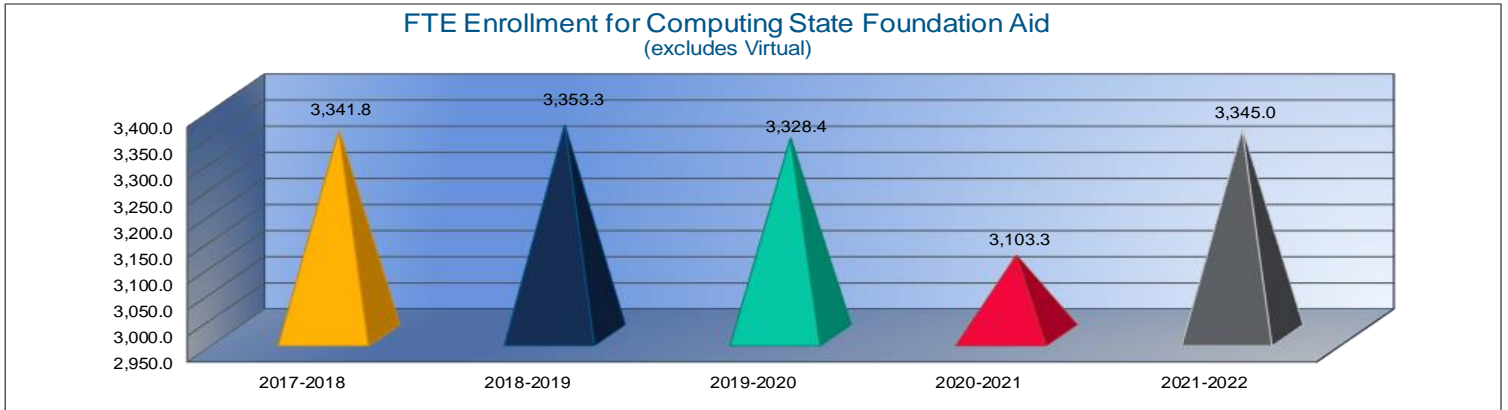
1. Excludes "Transfers" to avoid duplication of revenue.

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	3,341.8	3,353.3	0%	3,328.4	-1%	3,103.3	-7%	3,345.0	8%
Free Meal Student Headcount	1,446	1,430	-1%	1,406	-2%	1,311	-7%	1,350	3%
Reduced Meal Student Headcount	400	408	2%	394	-3%	331	-16%	450	36%

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.

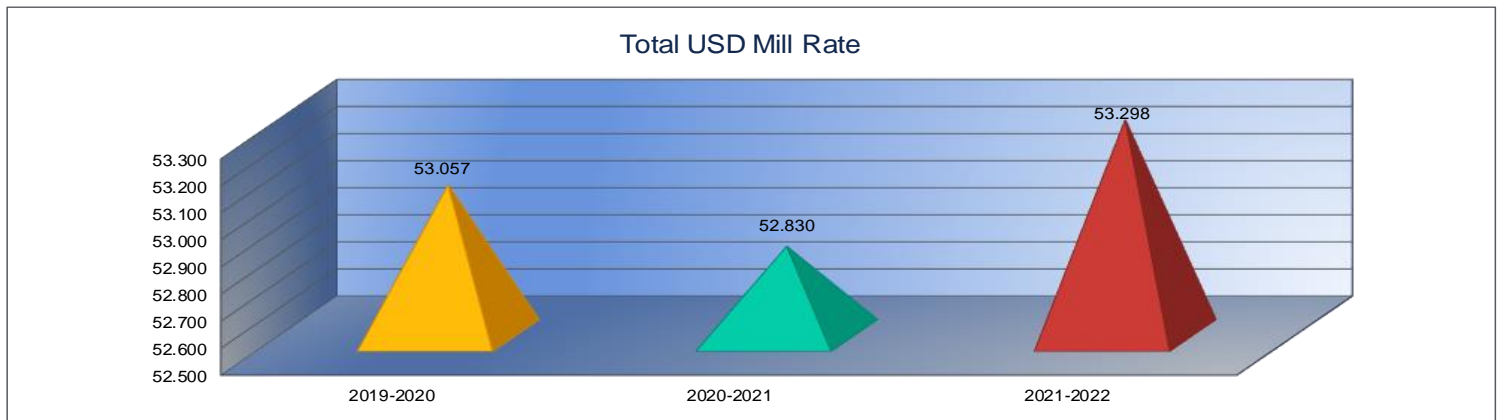


Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	13.879
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	11.178
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.057
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	6.119
Rec Comm Employee Bnfts	1.951
TOTAL OTHER	8.070

	2020-2021 Actual
General	20.000
Supplemental General	13.548
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	11.282
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	52.830
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	6.261
Rec Comm Employee Bnfts	2.025
TOTAL OTHER	8.286

	2021-2022 Budget
General	20.000
Supplemental General	13.466
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	11.832
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.298
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	7.179
Rec Comm Employee Bnfts	2.099
TOTAL OTHER	9.278



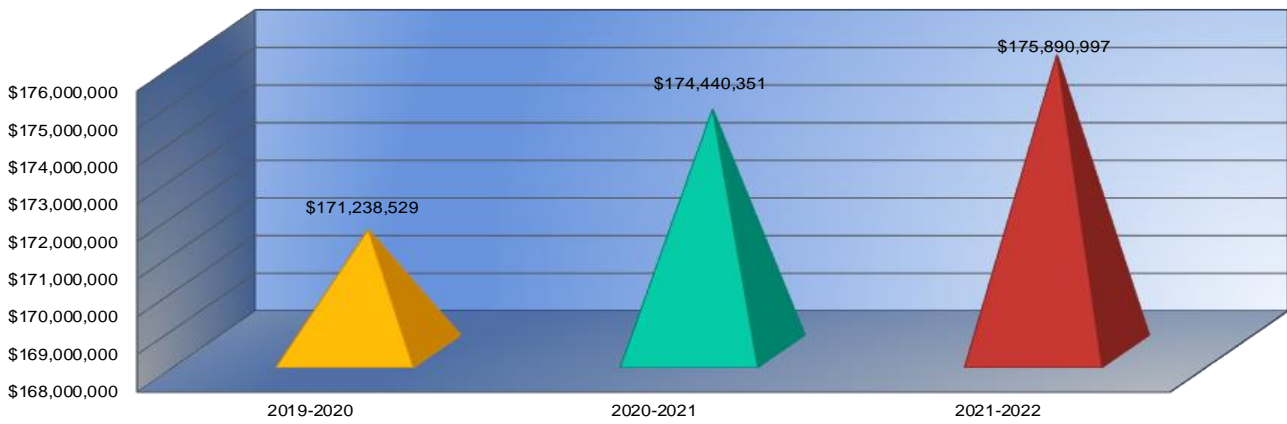
Other Information

	2019-2020 Actual
Assessed Valuation	\$171,238,529
Total USD Debt	\$29,050,000

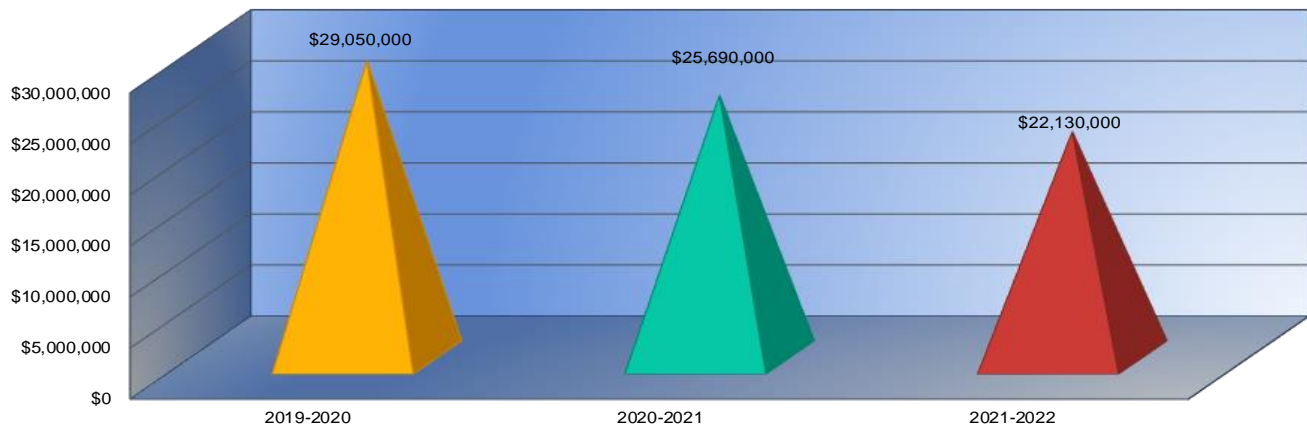
	2020-2021 Actual
Assessed Valuation	\$174,440,351
Total USD Debt	\$25,690,000

	2021-2022 Budget
Assessed Valuation	\$175,890,997
Total USD Debt	\$22,130,000

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)	27.0	\$2,658,942	\$98,479	27.0	\$2,670,050	\$98,891	27.0	\$2,710,151	\$100,376
Teachers (Full Time)	272.0	\$15,680,906	\$57,650	274.0	\$15,814,230	\$57,716	275.0	\$16,288,656	\$59,231
Other Certified (Licensed) Personnel	49.3	\$3,217,166	\$65,257	51.0	\$3,356,470	\$65,813	61.0	\$4,157,164	\$68,150
Classified Personnel	262.9	\$9,040,767	\$34,389	275.0	\$9,490,402	\$34,511	275.0	\$9,775,114	\$35,546
Substitutes/Temporary Help	~~~~~	\$358,045	~~~~~	~~~~~	\$401,502	~~~~~	~~~~~	\$375,000	~~~~~

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors
 ** 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, 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

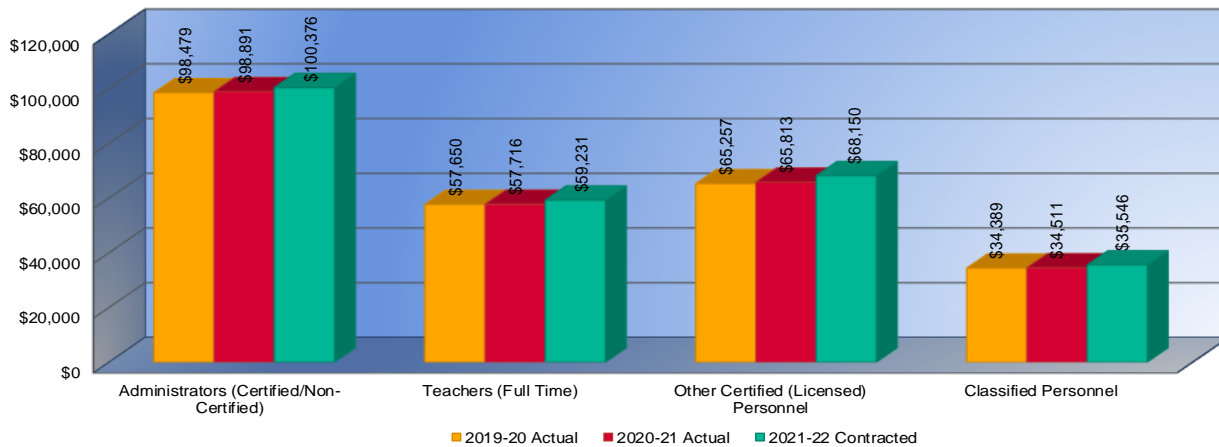
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be

**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.

Average Salaries



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