

Budget at a Glance

2023-2024

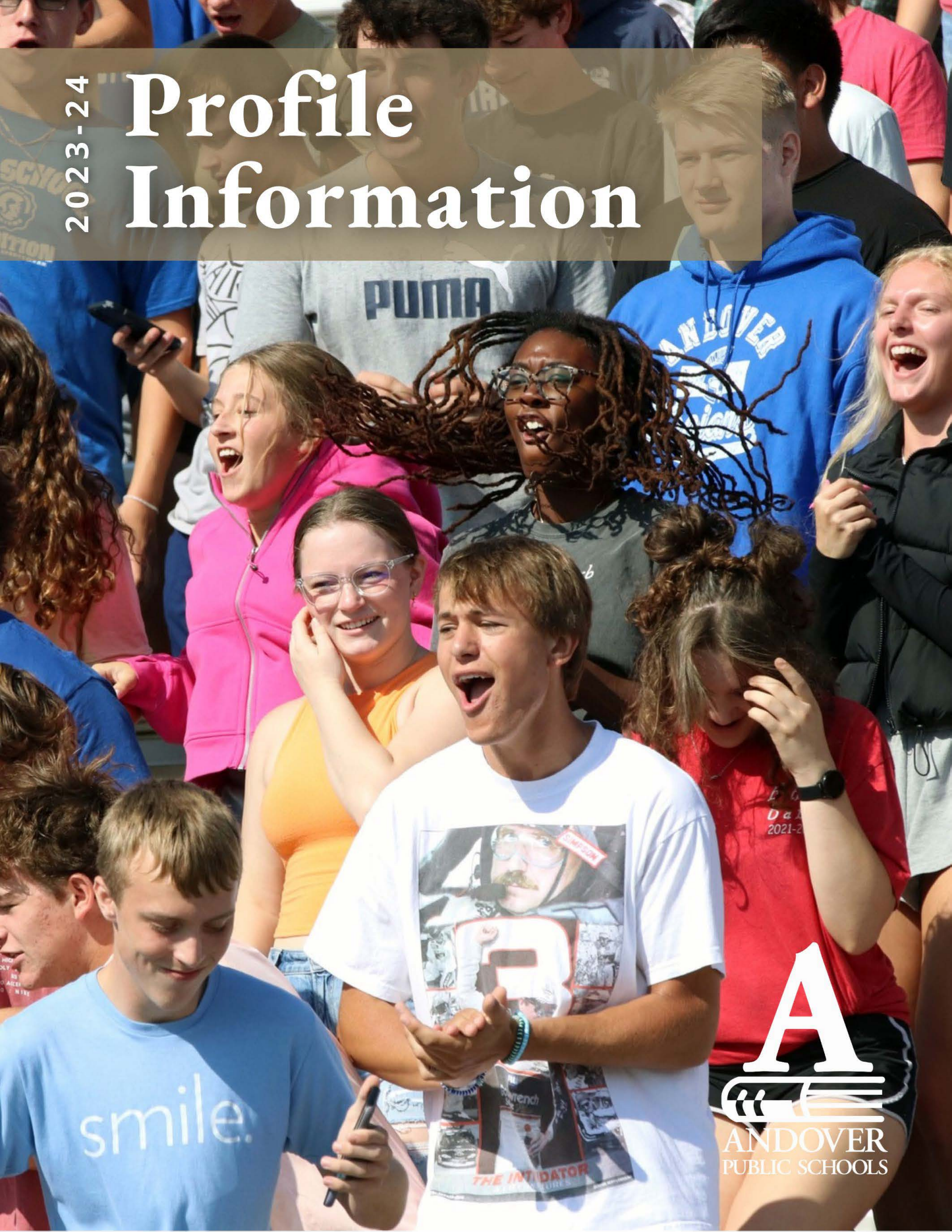


ANDOVER
PUBLIC SCHOOLS

USD 385

2023-24

Profile Information



Introduction

The Andover Unified School District #385 spans 47 square miles in Butler and Sedgwick counties, covering both the City of Andover and an eastern portion of Wichita. Approximately 5,600 students attend one virtual, six elementary, two middle and two high schools in Andover.

Andover schools take pride in their academic excellence and progress to exceed local, state and national goals. Our tradition of excellence is evident in our National Merit Finalists and Semifinalists, continually high ACT scores, state championships in athletics and activities and regional and national recognitions awarded to programs and staff. Andover is a progressive district focused on helping each student succeed.

Andover Public Schools holds high expectations for students and staff. Our success is evident in the many awards and recognitions staff receive. Andover educators have won recognitions such as Kansas Teacher of the Year, Kansas Teacher of the Year finalists and semifinalists, Kansas Master Teacher, Kansas History Teacher of the Year and many more.

The district enjoys a partnership with Butler Community College that allows high school students the opportunity to earn college credit hours. The district also participates in the Butler County Special Education Interlocal #638 and the South Central Kansas Education Service Center. Andover employs counselors and nurses in each building, has intervention and prevention teams available to work with at-risk students, employs paraprofessionals to assist librarians and teachers and has active parent volunteer organizations that enhance learning experiences.

The Andover community overwhelmingly passed a \$188 million bond issue in May of 2017. These bond projects are now complete and have improved every school in the district. The focus of the bond projects include safety, storm shelters, building upgrades, improvements for academic and athletic programs and two replacement schools.

All of this has contributed to the success of Andover Public Schools.

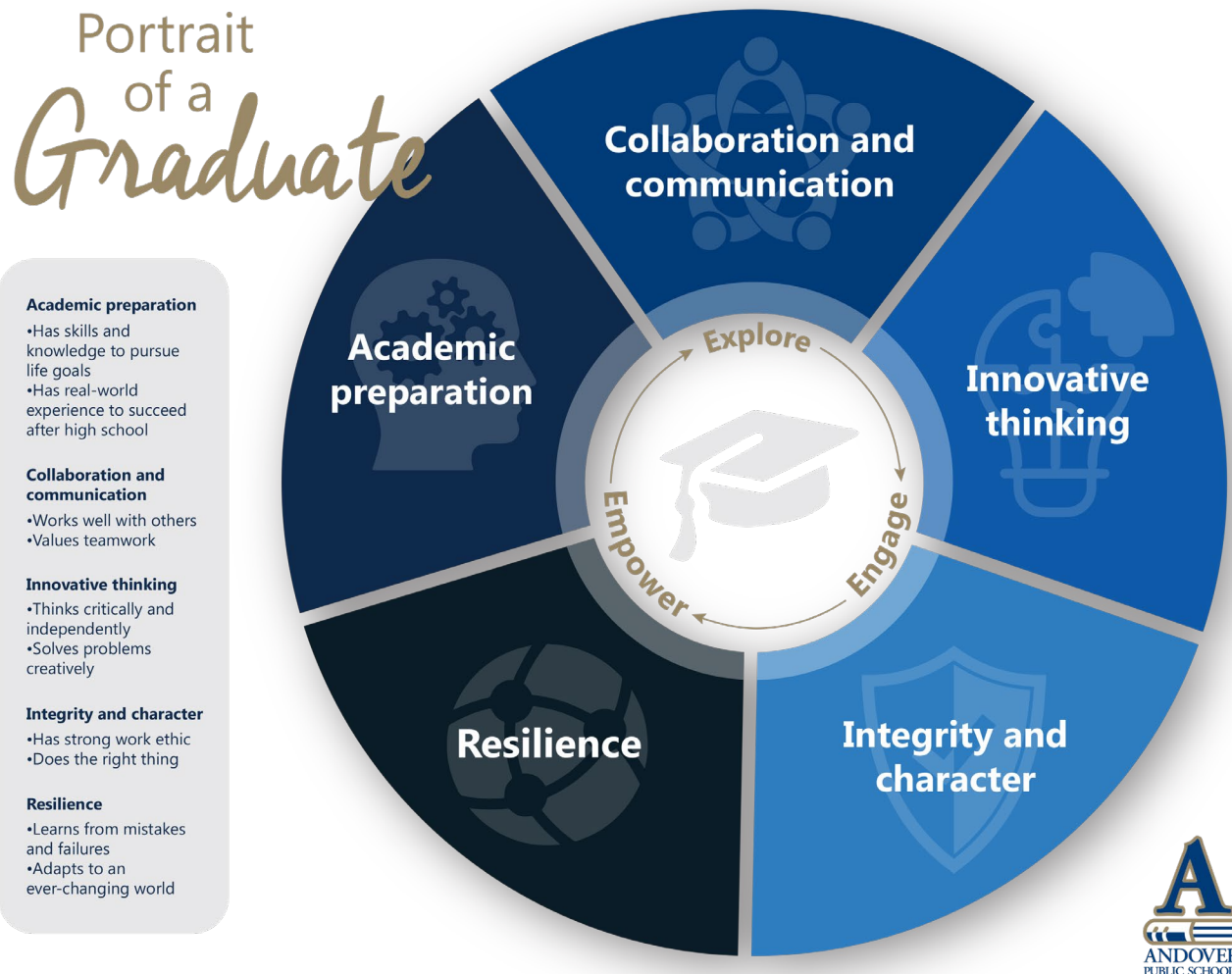


Mission Statement

Andover Public Schools prepares learners for a changing world by creating meaningful educational opportunities that equip and empower students to lead successful and fulfilling lives.

Portrait of a Graduate

During the 2018-19 school year, stakeholders involved in Andover Public Schools gathered for a series of discussions about what they want and expect our students to know, and who we want them to become, by the time they leave our schools with diplomas. This developed into our Portrait of a Graduate, our district's vision for our students. Our Portrait of a Graduate continues to serve as a "North Star" to guide goals and decision-making in the district.





Unified School
District #385
Butler County, KS



1432 N Andover Road
Andover, Kansas 67002



www.usd385.org



@AndoverPublicSchools



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2023-2024 Budget General Information Andover Public Schools

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The Andover Public Schools does not discriminate on the basis of race, color, national origin, sex, handicap/disability, religion or age. Persons having inquiries may contact the school district's ADA and Section 504 coordinator, 1432 N Andover Road, Andover, Kansas, 67002, 316-218-4660.

The Importance of Cash Balances in Kansas School District Budgets

As long as school budgets have been in existence, there have been questions regarding the reasons why schools need to maintain cash balances. Because school budgets are substantially larger and significantly different than the personal budgets managed by our patrons, parents and politicians, there has always been confusion about why schools need to retain cash balances. The purpose of this report is to help the reader better understand the need for schools to maintain and illustrate adequate cash flow throughout the annual budget cycle.

Why are sufficient fund balances so important?

School districts must maintain adequate financial reserves in order to demonstrate a strong fiscal position, solid financial planning, and sound fiscal management. First and foremost, fund balances should be maintained at a level that supports attaining a district's long-range educational goals for the children of our community. Reserves should be adjusted to insulate districts against future instabilities and/or reductions of revenue. Achieving an appropriate amount of financial reserves enables a district to meet both planned and unplanned short-term cash flow needs while also setting aside funds for anticipated future needs.

Conversely, insufficient fund balances typically force districts to reduce expenditures which results in the elimination of programs and personnel; both of which are detrimental to advancing educational achievement. In the area of capital needs, a district may be forced to borrow which ultimately results in additional interest expenses being borne by our taxpayers. On the flip side, a district that can illustrate a fiscally sound level of financial reserves will receive higher credit ratings which, in turn, lower borrowing costs. Ultimately, taxpayer dollars that are not spent on interest expenses can be utilized to support the educational mission of the district.

In summary, financial reserves provide:

1. Adequate funds for cash flow.
2. Adequate funds for planned and unplanned expenses as well as planned investments. This provides a way to set money aside for repairs (roofs), maintenance (new heating and cooling systems, etc.), catastrophic or near catastrophic events or major purchases (busses, textbooks, new educational programs).
3. Adequate funds for insulation against revenue loss and instability. This helps to address uncertainty about state and federal funding, as well as the challenges associated with school districts dealing with declining enrollment. For the Kansas districts currently faced with declining enrollment, having sufficient fund balances allows these districts to better manage the decline.
4. Adequate mechanisms to accumulate sufficient funds to make designated future purchases or implement new programming initiatives without borrowing or diverting existing and

needed program budgets.

5. Adequate funds for contractual and other legal contingencies.

In conclusion, maintaining reserve balances is a very important part of the budget process. Presently, Kansas School Districts operate on a one-year budget process with limited ability to plan for the future. Reserve balances are the safety net most districts have in place to work through the fluctuations in yearly funding, delayed State Aid payments and increased operating costs.

When reviewing the budgets of Kansas Schools, districts typically maintain cash reserves in the following funds for the following reasons:

- **Instructional Funds:**
- **K-12 At-Risk (Fund 13)**
- **Bilingual / English as a Second Language (Fund 14)**
- **Career & Post Secondary Education (Fund 34)**

Each year, school districts are required to illustrate that all state aid received in these funds are spent on programs directly related to these funds. However, several years ago the legislature began allowing the practice of transferring funds over and above the state aid allocation in order to build a fund balance; thus allowing districts to deal with the fluctuation of enrollment and changes in yearly programming.

- **Special Education (Local Fund 30)**

Special Education aid has never covered the full cost of providing special services for our special needs students. As such, these funds must receive supplemental support from district general fund budgets. Funding for Special Education has been flat or nearly flat for several years and unfortunately, the yearly allocation each district receives is typically unknown until the spring of each school year.

School districts carry over funds in special education for two reasons. The first reason is that school districts do not receive state aid for Special Education until October. This means that each school district needs to have carryover funds to pay teachers and other expenses. The second reason that school districts need reserves is to meet the additional/rising cost of the program.

- **Summer School (Fund 29)**

Summer School and Extended Year Programs are not funded by the state for non-Special Education students. As such, not every district is able to offer summer school due to the expense of the program. Schools that offer Summer School usually try to build a reserve balance in order to deal with the yearly fluctuation of enrollment numbers and the different needs of students. The reserve balance is used as a management tool to cover expenses.

➤ **Drivers Education (Fund 18)**

Over the years, Drivers Education has become more of a service that school districts offer to parents than part of the current high school curriculum. Due to the cost of the program, it is very common at the end of each cycle to experience cash flow deficits. In these cases, the reserve balance is typically used to offset the additional cost that may occur.

➤ **Professional Learning (Fund 26)**

Since there is currently no state aid to assist schools in providing professional development for their employees, all funds for professional learning are transferred from either the General Fund or the Supplemental General Fund / Local Option Budget. School districts are not required to spend all of the funds that are transferred to the professional learning fund each year. However, the carryover balances are used to offset the changing staff needs for staff development from year to year.

➤ **Textbook (Fund 55)**

The textbook fund consists primarily of fees charged to students for use of district resources. In some cases, schools are also required to make transfers from the General Fund to help support the expenses associated with curriculum/textbook adoptions.

➤ **4 Year-Old At-Risk / Pre-K (Fund 11)**

As is typically the case in most funds, state funding does not cover the total cost of a district's efforts to provide instruction to students enrolled in the 4 Year At-Risk program. Therefore, each district offering these programs usually supplements the costs of the program through transfers from the General Fund or Local Option Budget. At times, school districts will transfer additional funds to the At-Risk / (Pre-K) program or build cash balances as a way to budget for program needs in the future.

Specific Program Funds (Specific Mill Levy or Self-Funded)

➤ **Capital Outlay (Fund 16)**

Capital Outlay resources are used to help pay for facilities costs – building construction, remodeling, and renovations; as well as “non-consumable” items like vehicles, lawnmowers and classroom furniture. Districts typically build reserves in these funds for future capital projects and purchases of equipment. Items like roofs, buildings, busses, remodeling expenses and other district vehicles.

➤ **Bond & Interest (Fund 62)**

This fund is solely designed for the purpose of paying off specific voter approved debt. A reserve balance is essential in this fund to meet annual payment obligations. The reserve balance can only be used to pay off bonds.

➤ **Food Service (Fund 24)**

Providing students with breakfast and lunch are services provided to students at each district. The funding for a district's food service program is derived from the Federal Government, State Government and student fees. If the revenue from these three sources is not enough to cover expenses, the local Board of Education is forced to transfer monies from their general fund to cover the excess costs.

Districts attempt to maintain adequate cash balances in this fund for two primary reasons. The first reason is that federal lunch and state aid support payments are not typically distributed to local schools until September. This forces districts to have enough carryover to cover food costs and employee wages for the first two months of the school year. The second reason that school districts carry over resources in this fund is to adapt to the ever-changing cost of food and to have funds available to replace ovens and other expensive equipment.

➤ **Contingency Reserve (Fund 53)**

The Contingency Reserve Fund is used primarily as a "rainy day" fund for the district when unforeseen, unbudgeted items occur during the school year. Because school districts are typically unable to borrow or incur debt for operational purposes, this fund is used predominately when expenses occur that are not planned for in the adopted budget plan. More specifically, these funds are used for unexpected items like a roof failure, replacement of equipment, additional payroll costs, increased insurance costs, etc. Unlike other reserve balance funds, this one does not have a specific purpose so it can generally be used for most school expenditures.

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

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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	\$41,758,532	49%	\$44,276,550	48%	6%	\$44,594,863	48%	1%
Student Support Services	\$2,451,815	3%	\$2,585,431	3%	5%	\$2,972,662	3%	15%
Instructional Support Services	\$1,602,896	2%	\$2,233,319	2%	39%	\$2,746,102	3%	23%
Administration & Support	\$9,344,541	11%	\$8,753,421	10%	-6%	\$8,683,470	9%	-1%
Operations & Maintenance	\$7,743,588	9%	\$7,958,826	9%	3%	\$8,346,218	9%	5%
Transportation	\$2,947,097	3%	\$3,194,931	3%	8%	\$3,555,500	4%	11%
Food Services	\$2,761,234	3%	\$2,987,791	3%	8%	\$3,951,713	4%	32%
Capital Improvements	\$2,955,285	3%	\$5,683,219	6%	92%	\$2,133,000	2%	-62%
Debt Services	\$13,086,610	15%	\$14,161,965	15%	8%	\$15,659,460	17%	11%
Other Costs	\$73,205	<1%	\$90,340	<1%	23%	\$90,387	<1%	0%
Total Expenditures¹	84,724,803	100%	\$91,925,793	100%	8%	\$92,733,375	100%	1%
Amount per Pupil	\$13,109		\$14,278		9%	\$14,071		-1%
Current Expenditures²	\$63,798,415	100%	\$66,660,378	100%	4%	\$69,073,915	100%	4%
Amount per Pupil	\$9,871		\$10,353		5%	\$10,481		1%

Percent of Expenditures for Instruction³

	2021-2022 Actual	%	2022-2023 Actual	%	% Change	2023-2024 Budget	%	% Change
Total Expenditures	\$39,478,193	47%	\$42,169,793	46%	-1%	\$42,644,863	46%	0%
Current Expenditures	\$39,478,193	62%	\$42,169,793	63%	1%	\$42,644,863	62%	-1%

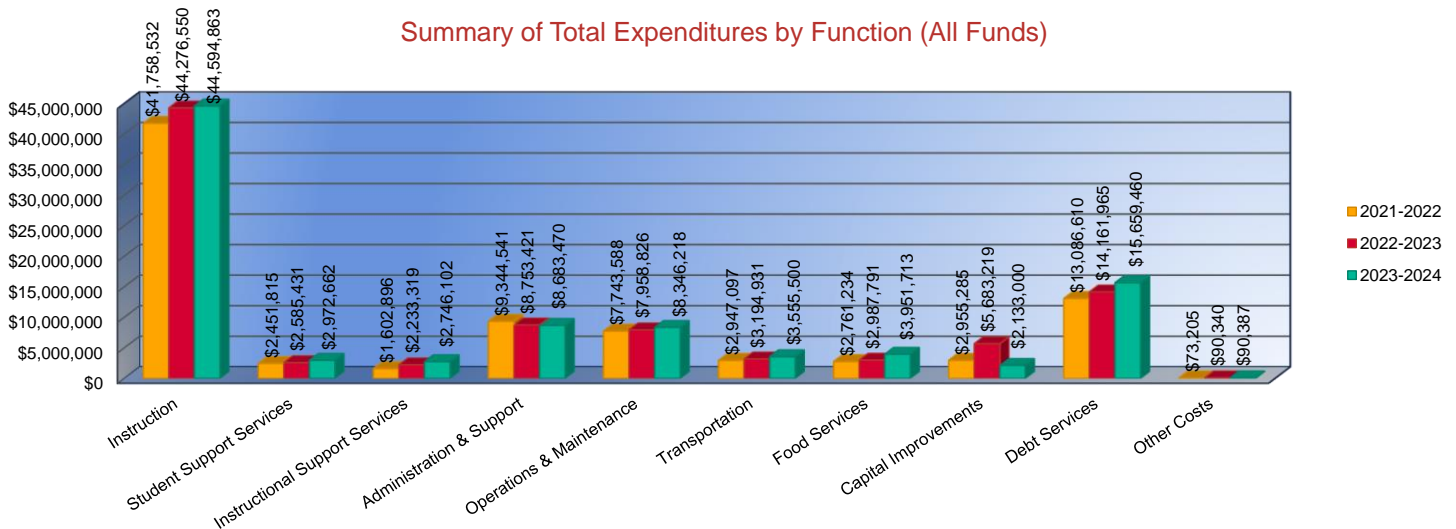
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

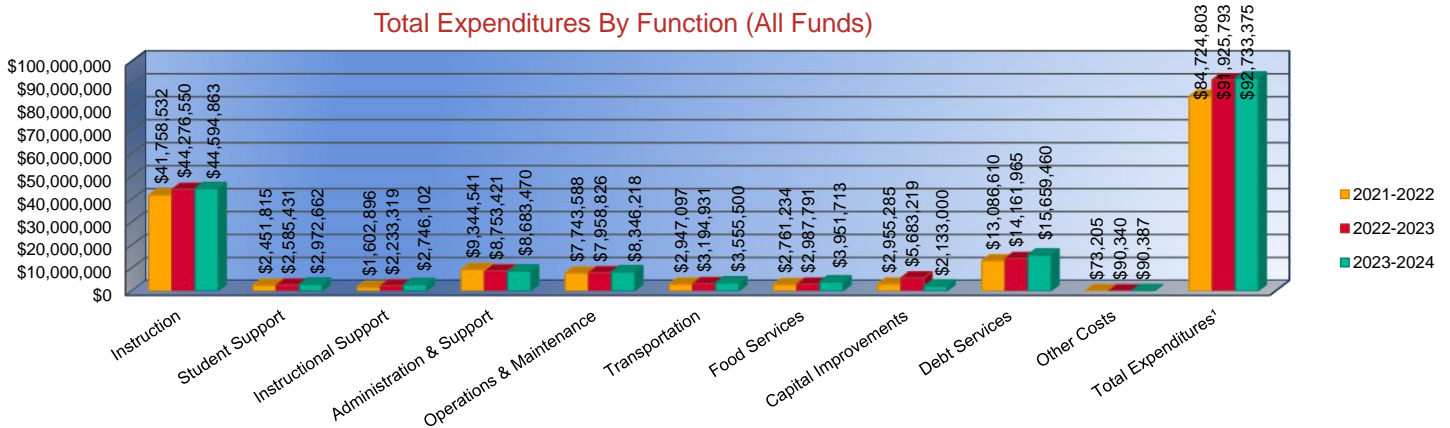


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$41,758,532	\$44,276,550	\$44,594,863
Student Support	\$2,451,815	\$2,585,431	\$2,972,662
Instructional Support	\$1,602,896	\$2,233,319	\$2,746,102
Administration & Support	\$9,344,541	\$8,753,421	\$8,683,470
Operations & Maintenance	\$7,743,588	\$7,958,826	\$8,346,218
Transportation	\$2,947,097	\$3,194,931	\$3,555,500
Food Services	\$2,761,234	\$2,987,791	\$3,555,500
Capital Improvements	\$2,955,285	\$5,683,219	\$2,133,000
Debt Services	\$13,086,610	\$14,161,965	\$15,659,460
Other Costs	\$73,205	\$90,340	\$90,387
Total Expenditures¹	\$84,724,803	\$91,925,793	\$92,733,375

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)

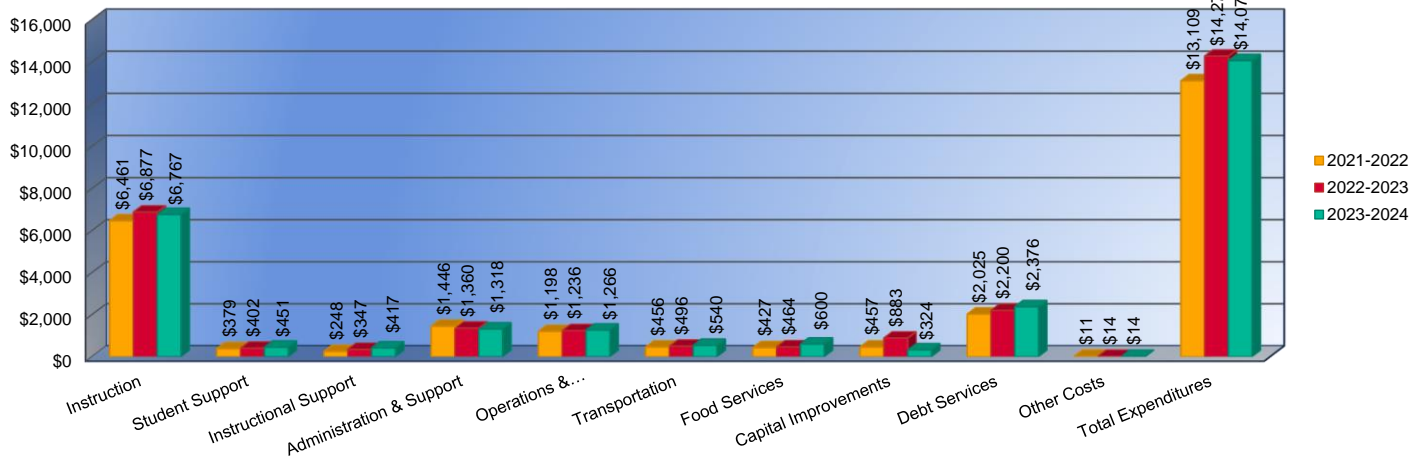


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$6,461	\$6,877	\$6,767
Student Support	\$379	\$402	\$451
Instructional Support	\$248	\$347	\$417
Administration & Support	\$1,446	\$1,360	\$1,318
Operations & Maintenance	\$1,198	\$1,236	\$1,266
Transportation	\$456	\$496	\$540
Food Services	\$427	\$464	\$600
Capital Improvements	\$457	\$883	\$324
Debt Services	\$2,025	\$2,200	\$2,376
Other Costs	\$11	\$14	\$14
Total Expenditures¹	\$13,109	\$14,278	\$14,071
Enrollment (FTE) ²	6,463.2	6,438.5	6,590.2

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.

Total Expenditures Amount Per Pupil by Function (All Funds)

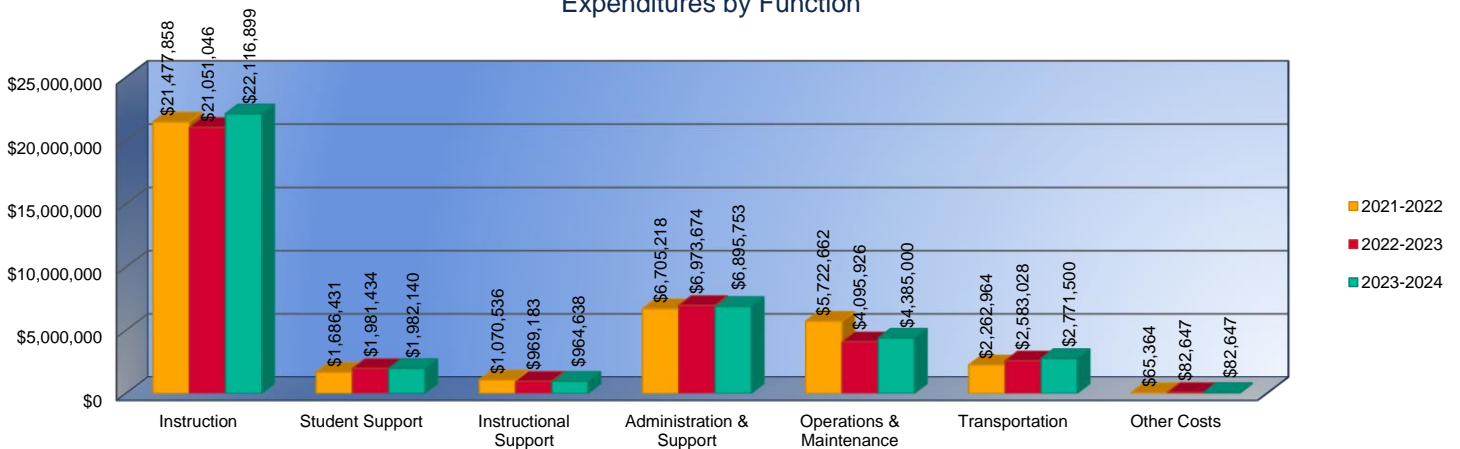


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$21,477,858	55%	\$21,051,046	55%	-2%	\$22,116,899	56%	5%
Student Support	\$1,686,431	4%	\$1,981,434	5%	17%	\$1,982,140	5%	0%
Instructional Support	\$1,070,536	3%	\$969,183	3%	-9%	\$964,638	2%	0%
Administration & Support	\$6,705,218	17%	\$6,973,674	18%	4%	\$6,895,753	18%	-1%
Operations & Maintenance	\$5,722,662	15%	\$4,095,926	11%	-28%	\$4,385,000	11%	7%
Transportation	\$2,262,964	6%	\$2,583,028	7%	14%	\$2,771,500	7%	7%
Capital Improvements	\$13,996	<1%	\$629,257	2%	4396%	\$15,000	<1%	-98%
Other Costs	\$65,364	\$0	\$82,647	\$0	26%	\$82,647	0%	0%
Total Expenditures	\$39,005,029	100%	\$38,366,195	100%	-2%	\$39,213,577	100%	2%
Amount per Pupil	\$6,035		\$5,959		-1%	\$5,950		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.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

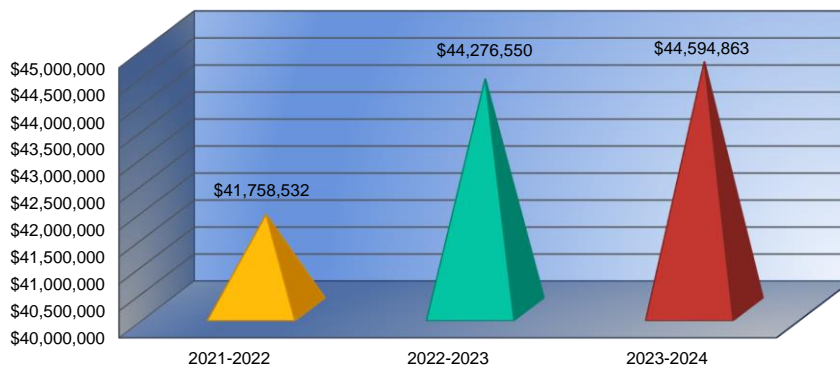
	2021-2022 Actual
General	\$19,060,027
Federal Funds	\$1,123,319
Supplemental General	\$2,417,831
Preschool-Aged At-Risk	\$357,684
At Risk (K-12)	\$1,345,251
Bilingual Education	\$369,265
Virtual Education	\$2,452,403
Capital Outlay	\$2,280,339
Driver Education	\$21,370
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$9,268
Special Education	\$7,338,100
Cost of Living	\$0
Career and Postsecondary Ed.	\$566,404
Gifts & Grants ¹	\$138,531
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$3,150,082
Contingency Reserve	\$0
Text Book & Student Material	\$394,848
Activity Fund	\$733,810
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$41,758,532
Enrollment (FTE) ³	6,463.2
Amount per Pupil ²	\$6,461
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$41,758,532

	2022-2023 Actual	% Change
General	\$19,480,092	2%
Federal Funds	\$1,009,778	-10%
Supplemental General	\$1,570,954	-35%
Preschool-Aged At-Risk	\$411,291	15%
At Risk (K-12)	\$2,388,833	78%
Bilingual Education	\$369,693	0%
Virtual Education	\$2,608,485	6%
Capital Outlay	\$2,106,757	-8%
Driver Education	\$17,440	-18%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$6,929	-25%
Special Education	\$7,602,564	4%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$584,245	3%
Gifts & Grants ¹	\$108,881	-21%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,202,306	2%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$1,251,330	217%
Activity Fund	\$1,556,972	112%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$44,276,550	6%
Enrollment (FTE) ³	6,438.5	0%
Amount per Pupil ²	\$6,877	6%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$44,276,550	6%

	2023-2024 Budget	% Change
General	\$19,608,590	1%
Federal Funds	\$1,181,967	17%
Supplemental General	\$2,508,309	60%
Preschool-Aged At-Risk	\$492,106	20%
At Risk (K-12)	\$3,008,947	26%
Bilingual Education	\$421,227	14%
Virtual Education	\$3,146,979	21%
Capital Outlay	\$1,950,000	-7%
Driver Education	\$58,580	236%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$29,668	328%
Special Education	\$7,841,399	3%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$637,594	9%
Gifts & Grants ¹	\$168,322	55%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$3,541,175	11%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$44,594,863	1%
Enrollment (FTE) ³	6,590.2	2%
Amount per Pupil ²	\$6,767	-2%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$44,594,863	1%

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	\$44,164,734	\$3,467	\$44,161,267	\$0			\$0	\$0
Supplemental General	\$13,383,104	\$314,722	\$7,731,419			\$0	\$5,336,963	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$492,106	\$27,600		\$0	\$0	\$225,000	\$240,000	\$494
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$3,689,854	\$373,547		\$0	\$0	\$3,946,798	\$0	\$630,491
Bilingual Education	\$439,440	\$0		\$0	\$0	\$439,655	\$0	\$215
Virtual Education	\$3,676,156	\$51,714			\$0	\$4,000,709	\$0	\$376,267
Capital Outlay	\$8,000,000	\$2,456,280	\$2,263,911	\$0	\$28,000	\$0	\$4,114,995	\$863,186
Driver Training	\$114,150	\$182,369	\$12,825	\$0	\$0	\$0	\$0	\$81,044
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$3,821,938	\$574,032	\$21,920	\$1,166,140	\$0	\$0	\$2,281,250	\$221,404
Professional Development	\$86,015	\$1	\$11,250	\$0	\$0	\$75,000	\$0	\$236
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$31,753	\$33,636		\$0	\$0	\$0	\$15,000	\$16,883
Special Education	\$8,622,216	\$63,993	\$0	\$1,373	\$0	\$8,822,099	\$0	\$265,249
Career and Postsecondary Education	\$824,922	\$0	\$0	\$0	\$0	\$825,000	\$0	\$78
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$176,670	\$92,755	\$0	\$0			\$100,000	\$16,085
Textbook & Student Materials Revolving		\$417,238						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$5,265,064	\$0	\$5,265,064					
Contingency Reserve		\$1,930,001						
Activity Funds		\$75,652						
Bond and Interest #1	\$15,659,460	\$16,749,603	\$1,409,351	\$0	\$0		\$14,337,649	\$16,837,143
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	\$2,620,054	-\$353,765		\$2,974,037				\$218
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$111,067,636	\$22,992,845	\$60,877,007	\$4,141,550	\$28,000	\$18,334,261	\$26,425,857	\$19,308,993
Less Transfers	\$18,334,261							
TOTAL Budget Expenditures	\$92,733,375							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	53,694,245	56,921,976	60,877,007
Federal Revenues	4,557,987	3,334,144	4,141,550
Local Revenues ¹	25,103,060	32,643,968	26,453,857
Total Revenues	83,355,292	92,900,088	91,472,414
Revenues Per Pupil	12,897	14,429	13,880

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

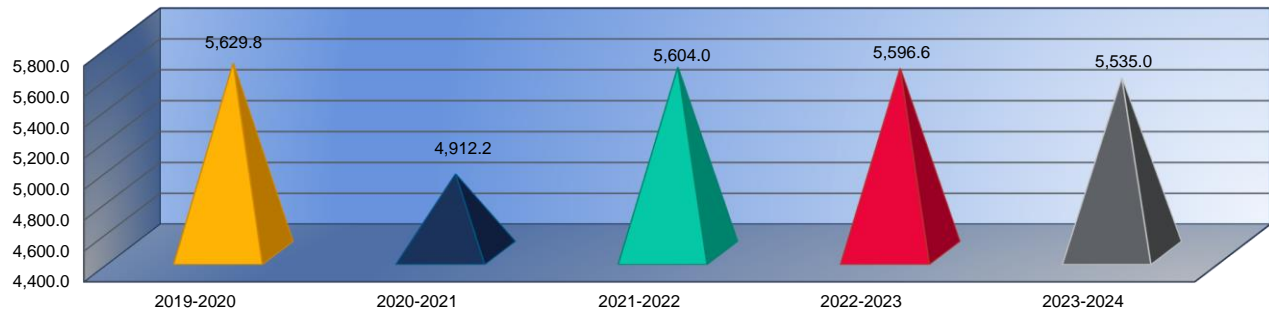
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

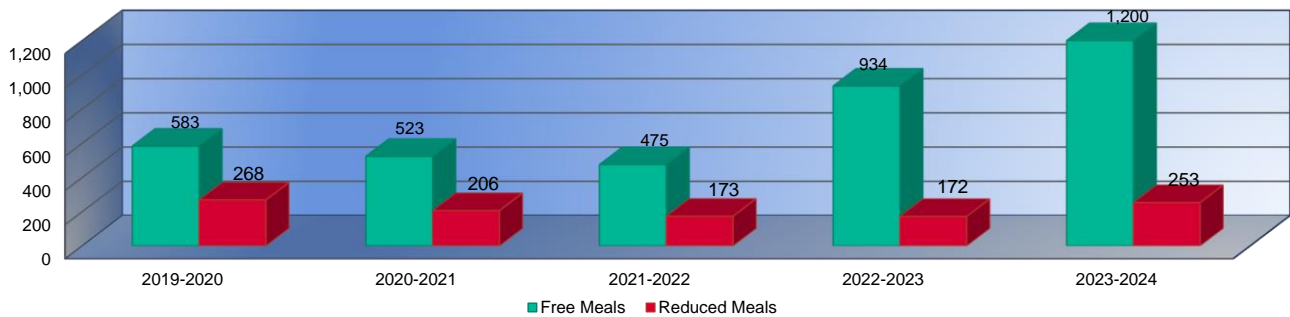
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	5,629.8	4,912.2	-13%	5,604.0	14%	5,596.6	0%	5,535.0	-1%
Free Meal Student Headcount	583	523	-10%	475	-9%	934	97%	1,200	28%
Reduced Meal Student Headcount	268	206	-23%	173	-16%	172	-1%	253	47%

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



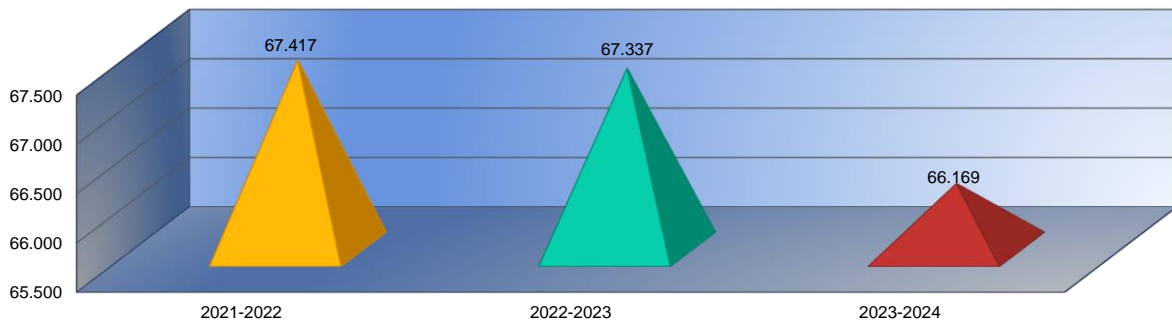
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	10.732
Adult Education	0.000
Capital Outlay	7.977
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	28.708
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	67.417
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
	20.000
	10.512
	0.000
	7.995
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	28.830
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	67.337
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
	20.000
	10.622
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	27.547
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
TOTAL USD	66.169
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



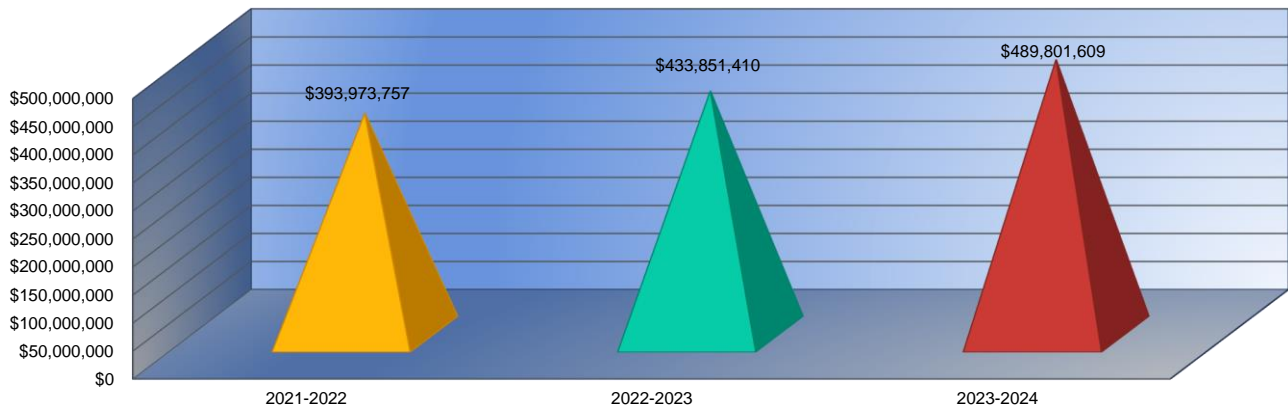
Other Information

	2021-2022 Actual
Assessed Valuation	\$393,973,757
Total USD Debt	\$181,140,000

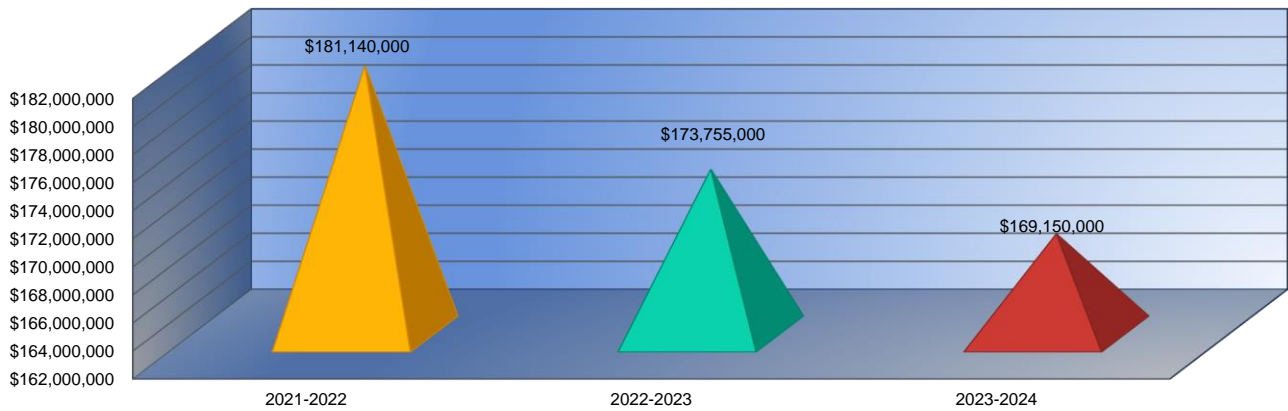
	2022-2023 Actual
Assessed Valuation	\$433,851,410
Total USD Debt	\$173,755,000

	2023-2024 Budget
Assessed Valuation	\$489,801,609
Total USD Debt	\$169,150,000

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)	27.0	\$3,173,700	\$117,544	29.0	\$3,322,296	\$114,562	28.0	\$3,202,786	\$114,385
Teachers (Full Time)	352.7	\$20,693,218	\$58,671	360.5	\$21,575,346	\$59,848	360.5	\$21,575,346	\$59,848
Other Licensed Personnel	41.5	\$2,559,709	\$61,680	42.5	\$2,892,790	\$68,066	42.5	\$2,892,790	\$68,066
Classified Personnel	154.9	\$5,988,003	\$38,657	163.7	\$6,259,154	\$38,236	163.7	\$6,342,672	\$38,746
Substitutes/Temporary Help	~~~~~	\$1,958,236	~~~~~	~~~~~	\$1,723,257	~~~~~	~~~~~	\$1,723,257	~~~~~

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)****.

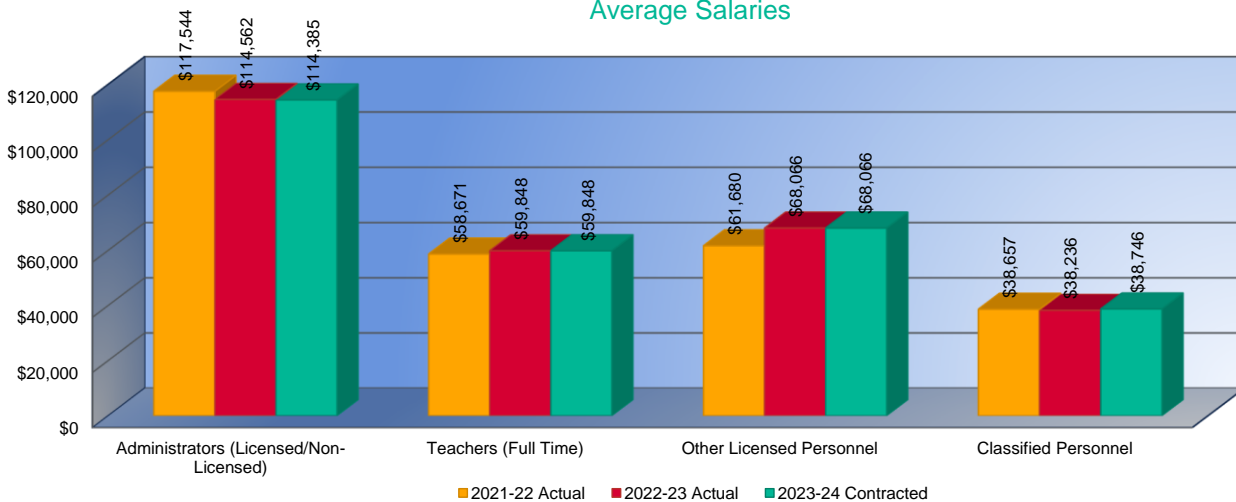
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

[\(Data Central\)](#)

K-12 Statistics (Building, District or State Totals): ---

Kansas K-12 Reports

Attendance / Enrollment
Personnel (Certified / Non-Certified)
Graduates / Dropouts
Crime / Violence

Inclement Weather / In-Service Date
Building
Transportation
Suspension / Expulsion

School Finance Reports: ---

Warehouse

Assessed Valuation
Cash Balance
Headcount Enrollment
Mill Levies
Personnel (Certified/Non-Certified)
Salary Reports
Transportation

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

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function & Object Code

Budgets

Budget, At a Glance, Profile, Form 150, & Summary

CPA Reports

School District Funding Report

Kansas State Building Report Card: ---

Kansas Report Card

Attendance Rate
Graduation / Dropout / Post-Secondary Progress
School Violence
Assessments - NAEP (Reading / Mathematics)
Similar Schools
Title I statue
Teacher Quality

Enrollment
IDEA Performance Plan
Performance Level
ACT Scores
Grade Range
Website / Contact Info
Demographic