

Budget at a Glance

USD 307 - Ell-Saline

2022-2023



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$3,811,544	56%	\$4,057,028	54%	6%	\$6,085,812	55%	50%
Student Support Services	\$159,405	2%	\$184,290	2%	16%	\$345,701	3%	88%
Instructional Support Services	\$172,269	3%	\$105,702	1%	-39%	\$261,716	2%	148%
Administration & Support	\$755,370	11%	\$808,637	11%	7%	\$1,170,681	11%	45%
Operations & Maintenance	\$599,711	9%	\$1,005,083	13%	68%	\$1,261,344	11%	25%
Transportation	\$448,612	7%	\$434,549	6%	-3%	\$628,815	6%	45%
Food Services	\$329,389	5%	\$322,205	4%	-2%	\$647,049	6%	101%
Capital Improvements	\$21,396	0%	\$149,889	2%	601%	\$218,713	2%	46%
Debt Services	\$461,353	7%	\$449,287	6%	-3%	\$454,338	4%	1%
Other Costs	\$0	0%	\$0	0%	0%	\$56,297	1%	0%
Total Expenditures¹	6,759,049	100%	\$7,516,670	100%	11%	\$11,130,466	100%	48%
Amount per Pupil	\$14,630		\$17,961		23%	\$23,819		33%
Current Expenditures²	\$6,600,932	100%	\$7,122,140	100%	8%	\$9,633,322	100%	35%
Amount per Pupil	\$14,288		\$17,018		19%	\$20,615		21%

Percent of Expenditures for Instruction³

Total Expenditures	\$3,811,544	56%	\$4,034,532	54%	-2%	\$5,660,812	51%	-3%
Current Expenditures	\$3,811,544	58%	\$4,034,532	57%	-1%	\$5,660,812	59%	2%

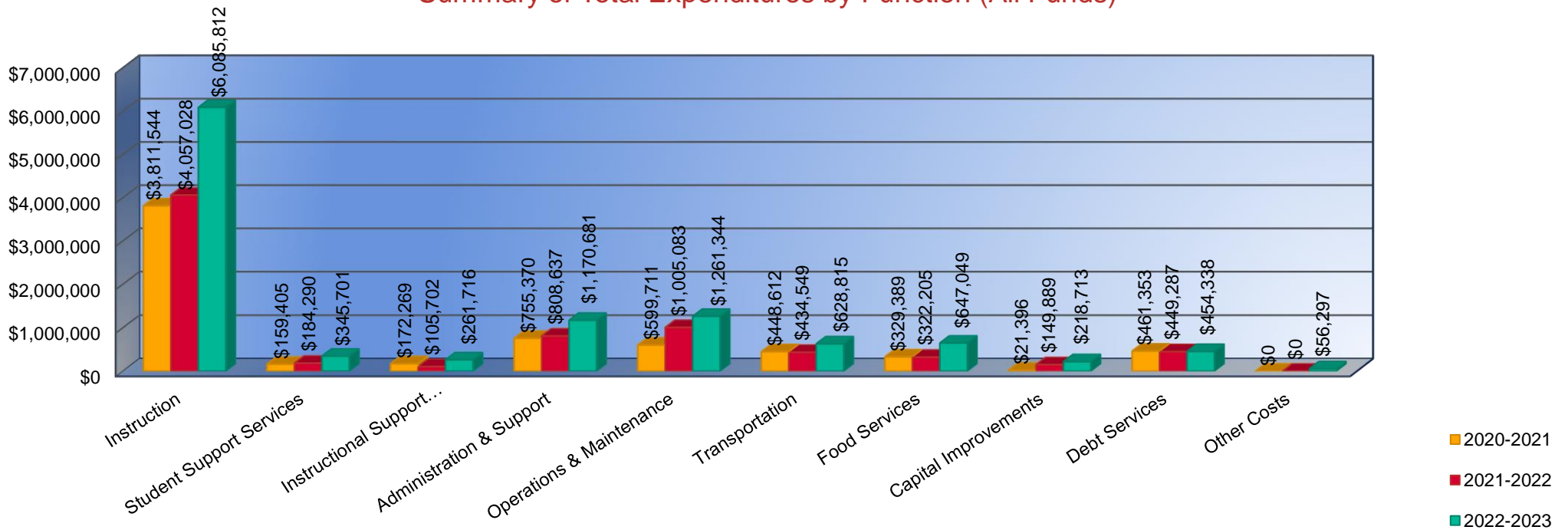
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

Summary of Total Expenditures by Function (All Funds)

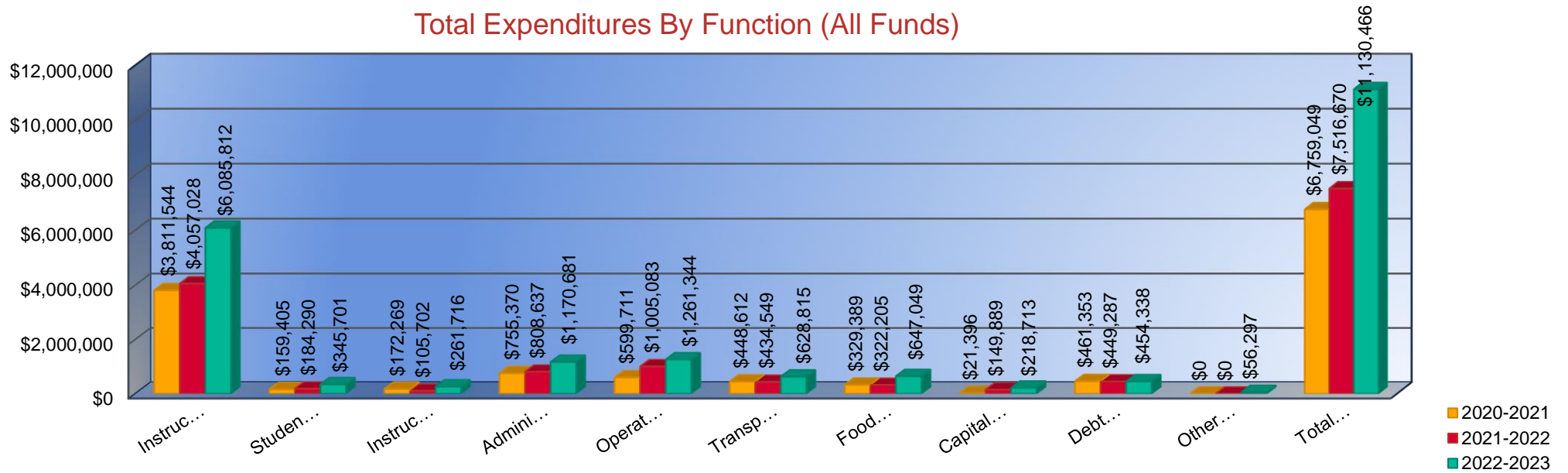


Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$3,811,544	\$4,057,028	\$6,085,812
Student Support	\$159,405	\$184,290	\$345,701
Instructional Support	\$172,269	\$105,702	\$261,716
Administration & Support	\$755,370	\$808,637	\$1,170,681
Operations & Maintenance	\$599,711	\$1,005,083	\$1,261,344
Transportation	\$448,612	\$434,549	\$628,815
Food Services	\$329,389	\$322,205	\$647,049
Capital Improvements	\$21,396	\$149,889	\$218,713
Debt Services	\$461,353	\$449,287	\$454,338
Other Costs	\$0	\$0	\$56,297
Total Expenditures¹	\$6,759,049	\$7,516,670	\$11,130,466

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.

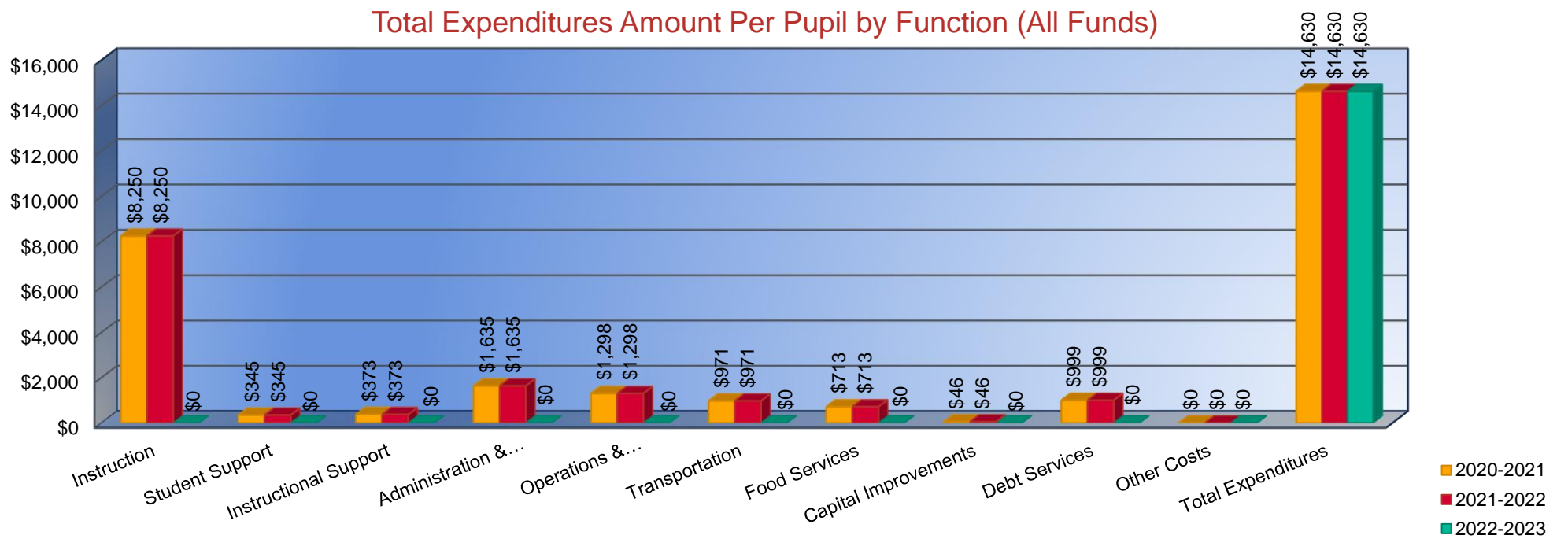
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$8,250	\$9,694	\$13,023
Student Support	\$345	\$440	\$740
Instructional Support	\$373	\$253	\$560
Administration & Support	\$1,635	\$1,932	\$2,505
Operations & Maintenance	\$1,298	\$2,402	\$2,699
Transportation	\$971	\$1,038	\$1,346
Food Services	\$713	\$770	\$1,385
Capital Improvements	\$46	\$358	\$468
Debt Services	\$999	\$1,074	\$972
Other Costs	\$0	\$0	\$120
Total Expenditures¹	\$14,630	\$17,961	\$23,819
Enrollment (FTE) ²	462.0	418.5	467.3

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.

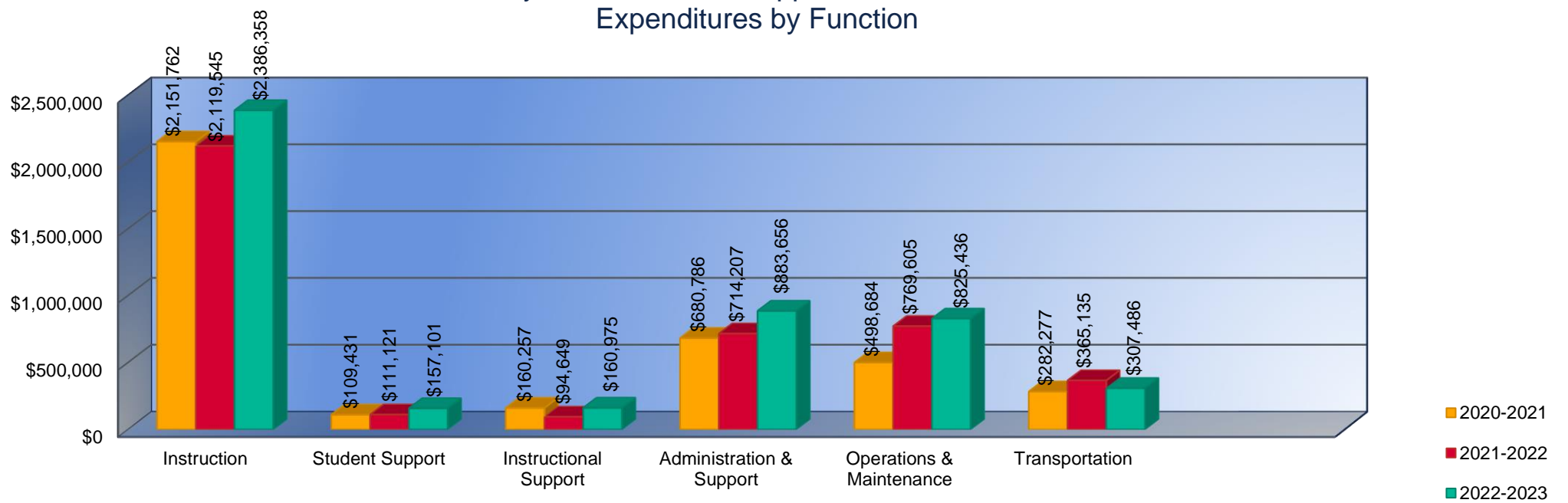


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$2,151,762	55%	\$2,119,545	51%	-1%	\$2,386,358	51%	13%
Student Support	\$109,431	3%	\$111,121	3%	2%	\$157,101	3%	41%
Instructional Support	\$160,257	4%	\$94,649	2%	-41%	\$160,975	3%	70%
Administration & Support	\$680,786	18%	\$714,207	17%	5%	\$883,656	19%	24%
Operations & Maintenance	\$498,684	13%	\$769,605	18%	54%	\$825,436	17%	7%
Transportation	\$282,277	7%	\$365,135	9%	29%	\$307,486	7%	-16%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$3,883,197	100%	\$4,174,262	100%	7%	\$4,721,012	100%	13%
Amount per Pupil	\$8,405		\$9,974		19%	\$10,103		1%

*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)

2020-2021	2021-2022	%	2022-2023	%
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Budget at-a-Glance

2022-2023 | USD #307

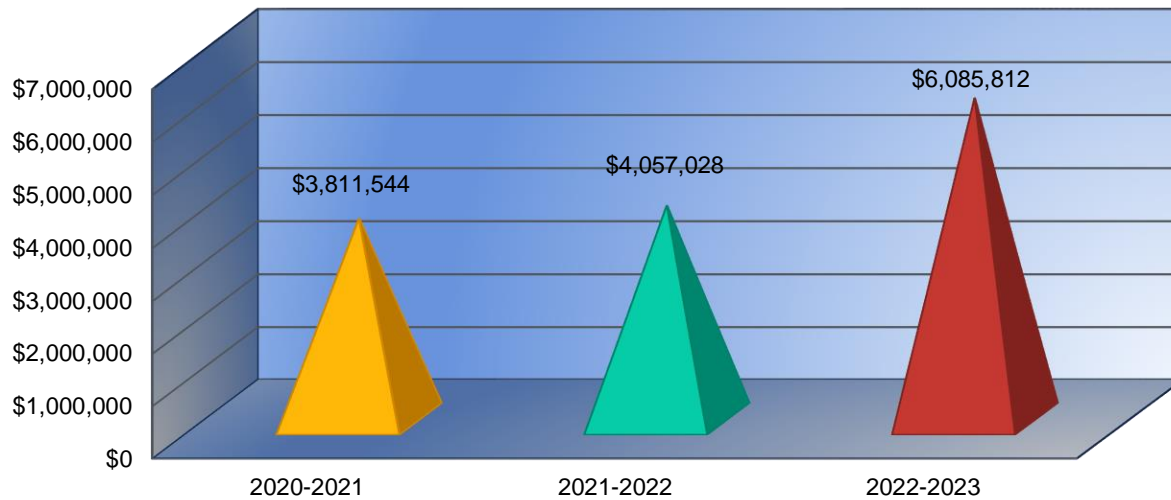
	Actual
General	\$1,936,618
Federal Funds	\$185,801
Supplemental General	\$215,144
Preschool-Aged At-Risk	\$45,712
At Risk (K-12)	\$109,895
Bilingual Education	\$4,773
Virtual Education	\$0
Capital Outlay	\$0
Driver Education	\$1,968
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$851,282
Cost of Living	\$0
Career and Postsecondary Ed.	\$122,781
Gifts & Grants ¹	\$15,152
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$238,239
Contingency Reserve	\$0
Text Book & Student Material	\$53,677
Activity Fund	\$30,502
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,811,544
Enrollment (FTE) ³	462.0
Amount per Pupil ²	\$8,250
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,811,544

Actual	Change
\$1,870,843	-3%
\$260,445	40%
\$248,702	16%
\$49,300	8%
\$126,369	15%
\$2,184	-54%
\$0	0%
\$22,496	0%
\$5,721	191%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$861,353	1%
\$0	0%
\$149,398	22%
\$32,569	115%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$263,058	10%
\$0	0%
\$124,673	132%
\$39,917	31%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$4,057,028	6%
418.5	-9%
\$9,694	18%
\$0	0%
\$0	0%
\$0	0%
\$4,057,028	6%

Budget	Change
\$1,956,358	5%
\$398,511	53%
\$430,000	73%
\$90,034	83%
\$792,202	527%
\$32,962	1409%
\$57,877	0%
\$425,000	1789%
\$59,062	932%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,032,034	20%
\$0	0%
\$352,909	136%
\$130,455	301%
\$0	0%
\$0	0%
\$0	0%
\$328,408	25%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$6,085,812	50%
467.3	12%
\$13,023	34%
\$0	0%
\$0	0%
\$0	0%
\$6,085,812	50%

- 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 2022-2023

2022-2023 Amount	July 1, 2022	Estimated Sources of Revenue - 2022-2023			Estimated July 1, 2023
		State	Federal	Local	

Fund	Budgeted	Cash Balance	State	Federal	Interest	Transfers	Other	Cash Balance
General	\$4,838,589	\$0	\$4,838,589	\$0			\$0	\$0
Supplemental General	\$1,604,339	\$127,671	\$867,145			\$0	\$609,523	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$98,634	\$98,634		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$869,902	\$462,170		\$0	\$0	\$778,927	\$0	\$371,195
Bilingual Education	\$32,962	\$22,383		\$0	\$0	\$10,589	\$0	\$10
Virtual Education	\$57,877	\$57,877			\$0	\$0	\$0	\$0
Capital Outlay	\$1,497,144	\$1,138,618	\$112,475	\$0	\$0	\$0	\$246,051	\$0
Driver Training	\$59,062	\$53,662	\$5,400	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$647,049	\$107,036	\$4,140	\$280,210	\$0	\$0	\$255,663	\$0
Professional Development	\$18,580	\$14,080	\$4,500	\$0	\$0	\$0	\$0	\$0
Parent Education Program	\$9,383	\$9,383	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,150,784	\$318,384	\$0	\$0	\$0	\$832,400	\$0	\$0
Career and Postsecondary Education	\$352,909	\$252,909	\$0	\$0	\$0	\$100,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$130,455	\$130,455	\$0	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$254,307						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$521,264	\$0	\$521,264					
Contingency Reserve		\$574,705						
Activity Funds		\$3,876						
Bond and Interest #1	\$454,338	\$915,708	\$204,452	\$0	\$0		\$257,409	\$923,231
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	\$509,111	-\$41,316		\$550,427				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$12,852,382	\$4,500,542	\$6,557,965	\$830,637	\$0	\$1,721,916	\$1,368,646	\$1,294,436
Less Transfers	\$1,721,916							
TOTAL Budget Expenditures	\$11,130,466							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	5,496,742	5,634,709	6,557,965
Federal Revenues	668,777	670,197	830,637
Local Revenues ¹	1,312,519	1,302,012	1,368,646
Total Revenues	7,478,038	7,606,918	8,757,248
Revenues Per Pupil	16,186	18,177	18,740

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.

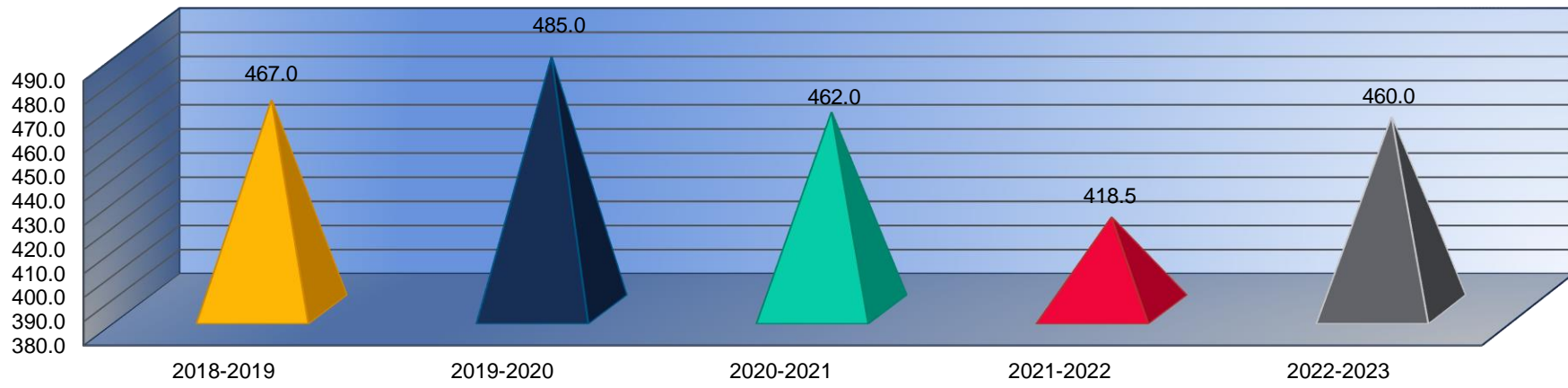
Enrollment Information

	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	467.0	485.0	4%	462.0	-5%	418.5	-9%	460.0	10%

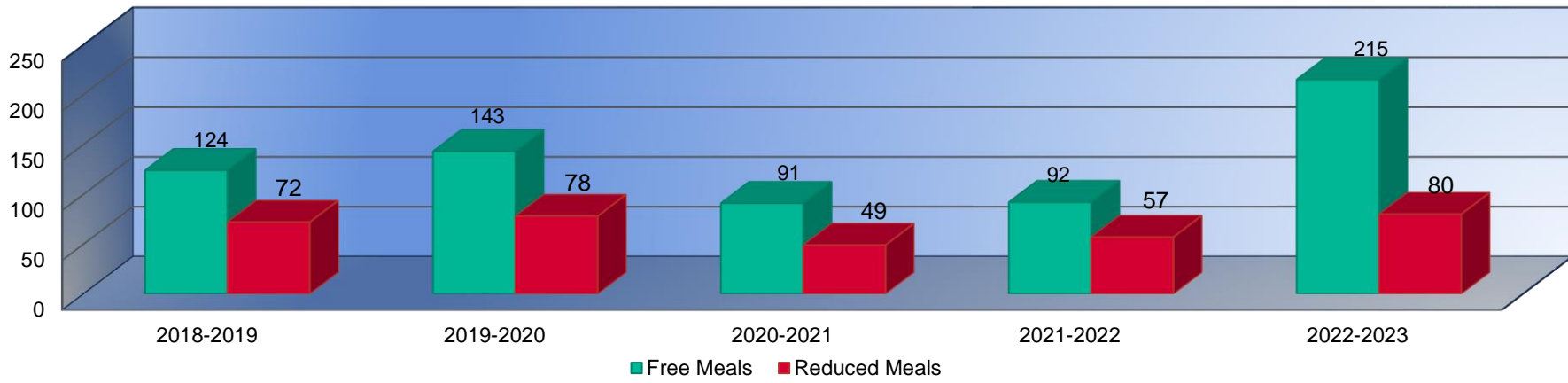
Free Meal Student Headcount	124	143	15%	91	-36%	92	1%	215	134%
Reduced Meal Student Headcount	72	78	8%	49	-37%	57	16%	80	40%

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



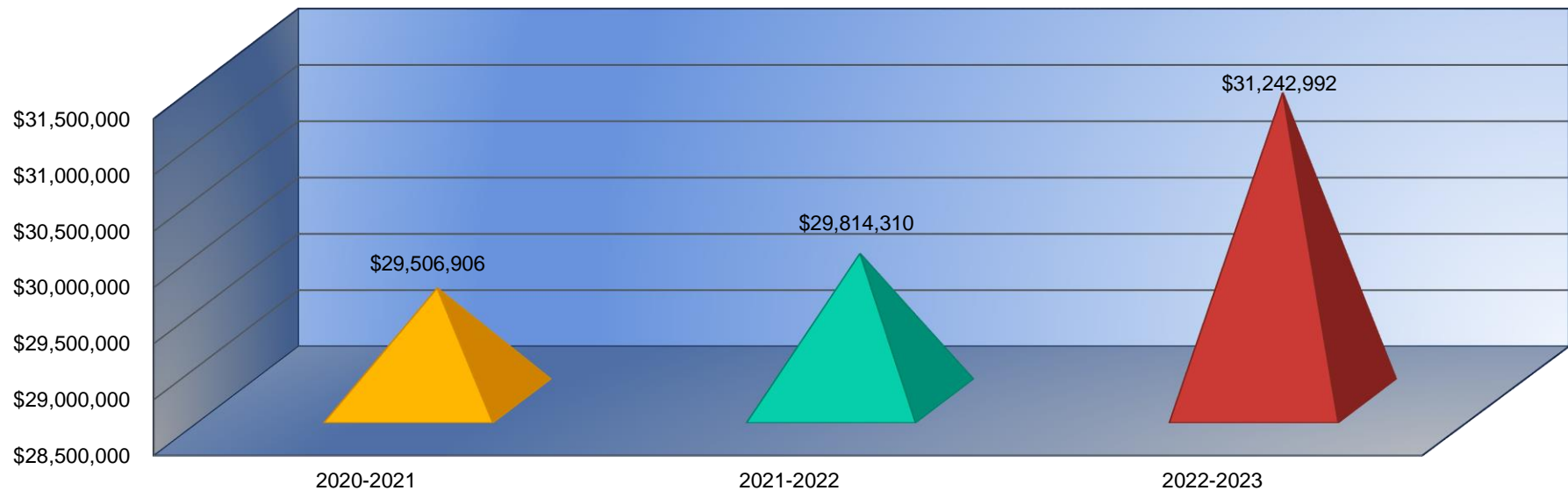
Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	19.508

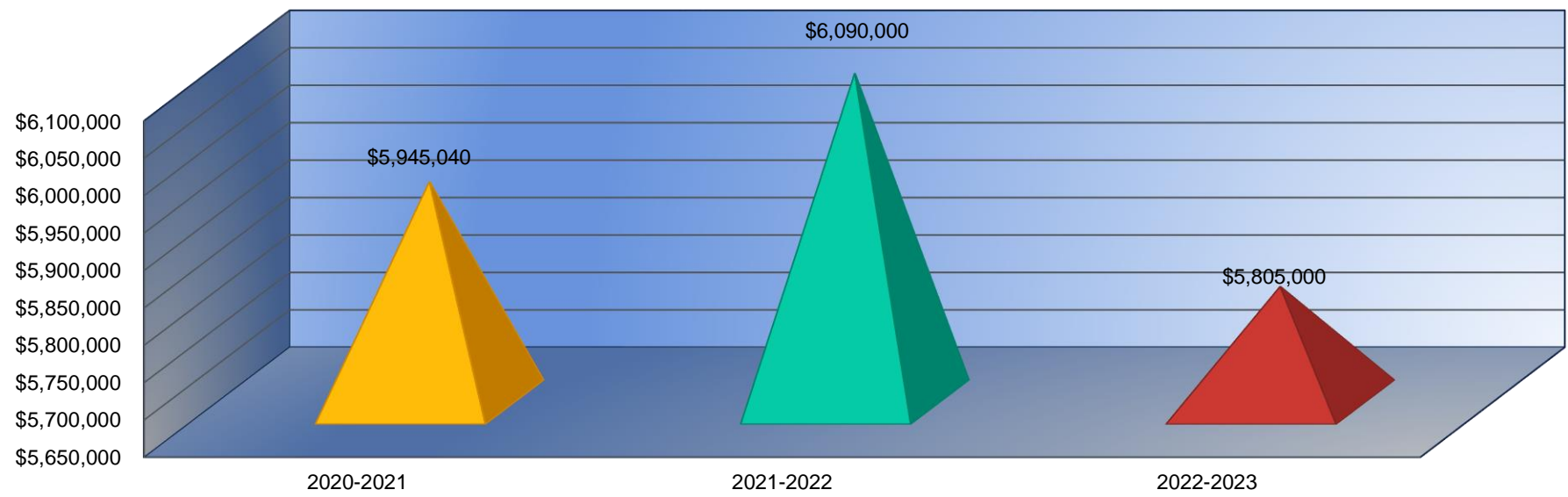
	2021-2022 Actual
General	20.000
Supplemental General	18.618

	2022-2023 Budget
General	20.000
Supplemental General	18.633

Assessed Valuation



Total USD Debt



Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	8.0	\$601,148	\$75,144	8.5	\$639,314	\$75,213	8.5	\$655,297	\$77,094
Teachers (Full Time)	34.0	\$1,896,641	\$55,784	33.0	\$1,901,122	\$57,610	33.0	\$1,948,650	\$59,050
Other Certified (Licensed) Personnel	2.1	\$123,518	\$58,818	3.0	\$173,085	\$57,695	3.0	\$177,412	\$59,137

Classified Personnel	17.2	\$524,948	\$30,520	14.0	\$389,204	\$27,800	15.0	\$398,934	\$26,596
Substitutes/Temporary Help	~~~~~	\$110,049	~~~~~	~~~~~	\$201,483	~~~~~	~~~~~	\$206,520	~~~~~

Administrators:

*Certified (Licensed) - 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-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, 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)****.

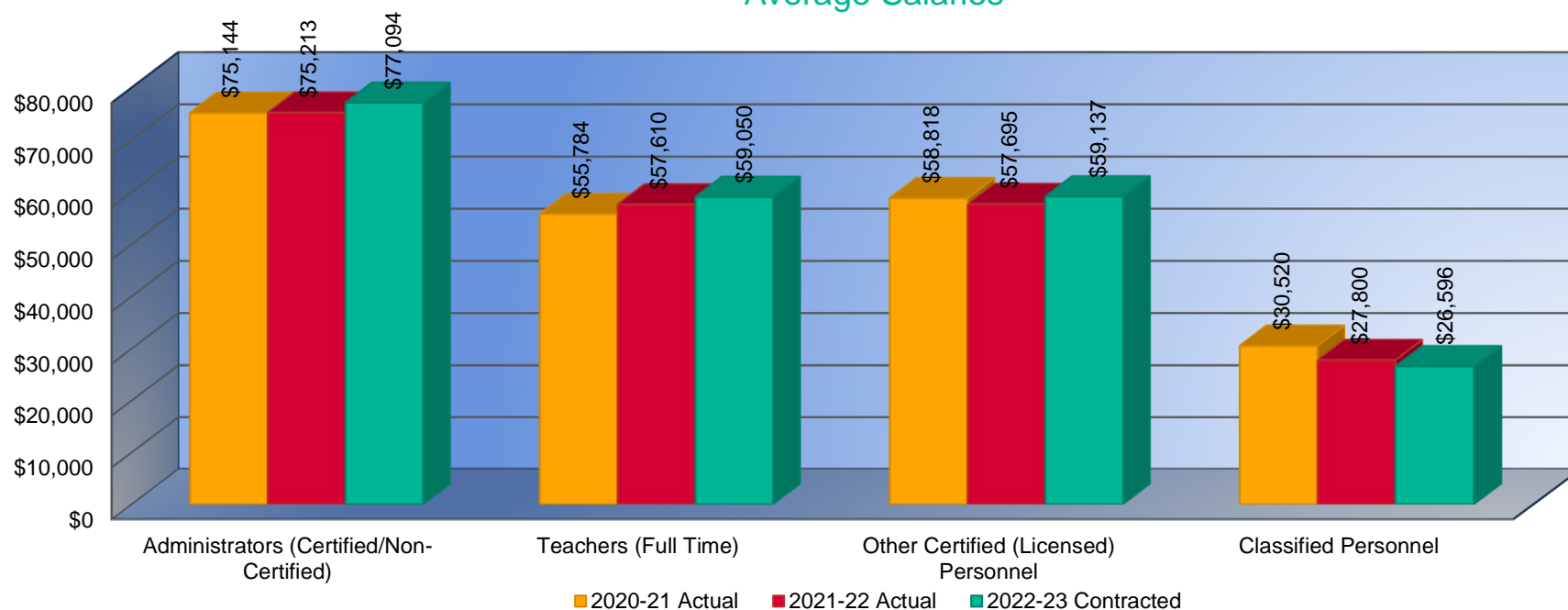
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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

**FTE of 1.0 for Non-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 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's Data Central

Kansas K-12 Reports

• Attendance & Enrollment

• Building

- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- 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

- 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