

Budget at a Glance



2021-2022

USD 347 - Kinsely-Offerle

KANSAS 
STATE DEPARTMENT OF
EDUCATION

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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	\$3,111,347	56%	\$3,324,425	58%	7%	\$4,872,926	64%	47%
Student Support Services	\$57,776	1%	\$58,145	1%	1%	\$61,898	1%	6%
Instructional Support Services	\$19,509	0%	\$16,591	0%	-15%	\$34,192	0%	106%
Administration & Support	\$598,567	11%	\$605,538	11%	1%	\$648,905	8%	7%
Operations & Maintenance	\$543,028	10%	\$530,136	9%	-2%	\$571,241	7%	8%
Transportation	\$232,461	4%	\$385,598	7%	66%	\$435,900	6%	13%
Food Services	\$286,380	5%	\$301,589	5%	5%	\$377,895	5%	25%
Capital Improvements	\$293,750	5%	\$66,524	1%	-77%	\$155,370	2%	134%
Debt Services	\$385,031	7%	\$411,446	7%	7%	\$491,075	6%	19%
Other Costs	\$3,329	<1%	\$8,295	0%	149%	\$0	0%	-100%
Total Expenditures¹	5,531,178	100%	\$5,708,287	100%	3%	\$7,649,402	100%	34%
Amount per Pupil	\$17,757		\$20,948		18%	\$27,615		32%
Current Expenditures²	\$4,981,725	100%	\$4,895,572	100%	-2%	\$6,461,852	100%	32%
Amount per Pupil	\$15,993		\$17,965		12%	\$23,328		30%

Percent of Expenditures for Instruction³

Total Expenditures	\$3,045,217	55%	\$3,235,702	57%	2%	\$4,782,926	63%	6%
Current Expenditures	\$3,045,217	61%	\$3,235,702	66%	5%	\$4,782,926	74%	8%

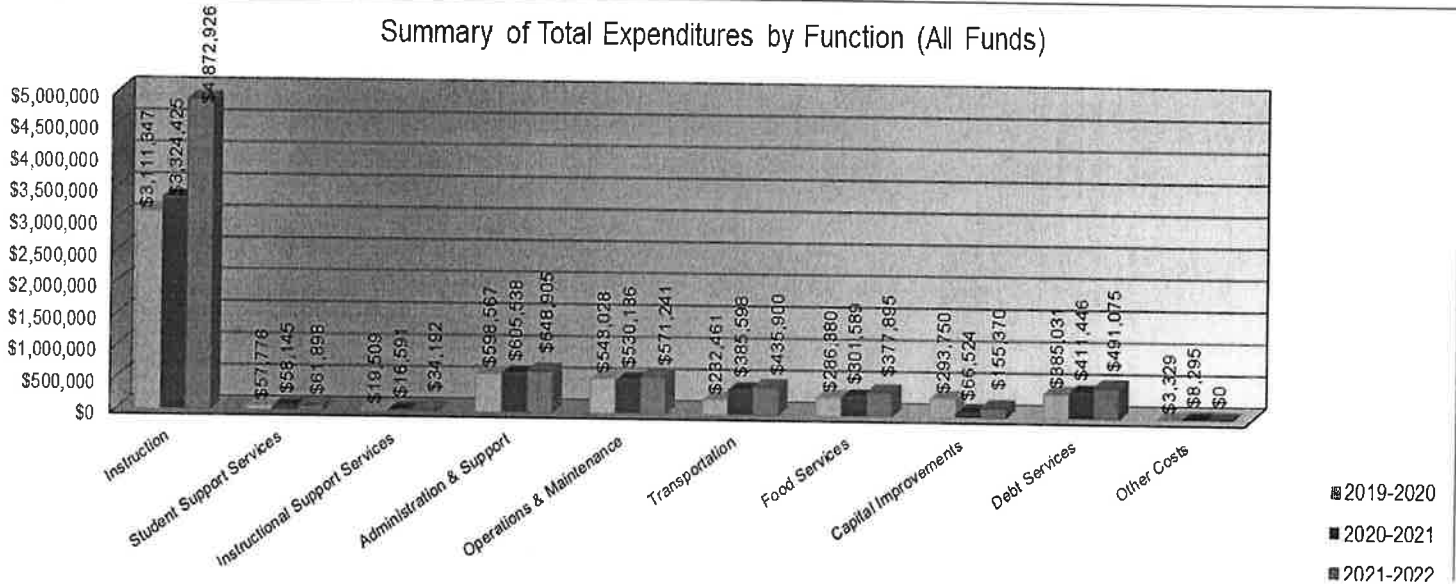
1 Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

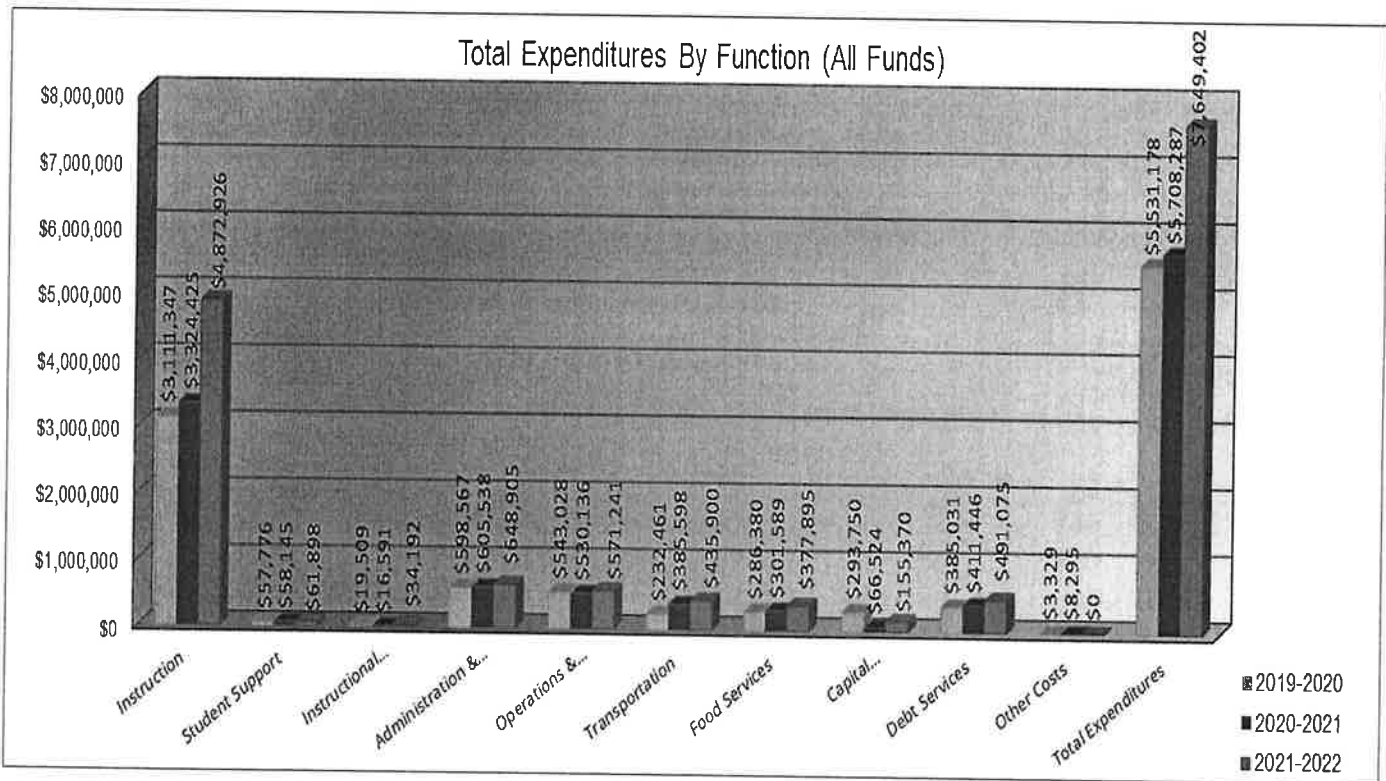
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$3,111,347	\$3,324,425	\$4,872,926
Student Support	\$57,776	\$58,145	\$61,898
Instructional Support	\$19,509	\$16,591	\$34,192
Administration & Support	\$598,567	\$605,538	\$648,905
Operations & Maintenance	\$543,028	\$530,136	\$571,241
Transportation	\$232,461	\$385,598	\$435,900
Food Services	\$286,380	\$301,589	\$377,895
Capital Improvements	\$293,750	\$66,524	\$155,370
Debt Services	\$385,031	\$411,446	\$491,075
Other Costs	\$3,329	\$8,295	\$0
Total Expenditures¹	\$5,531,178	\$5,708,287	\$7,649,402

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.

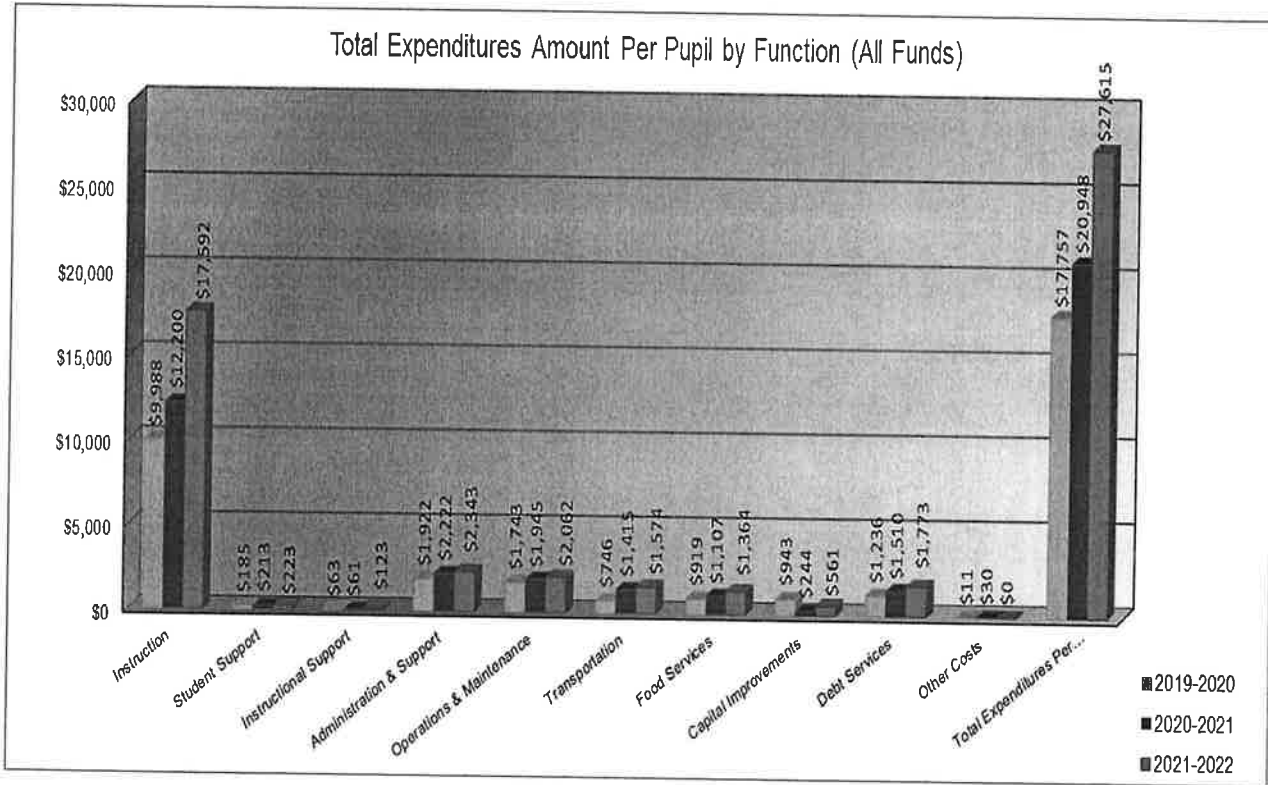


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$9,988	\$12,200	\$17,592
Student Support	\$185	\$213	\$223
Instructional Support	\$63	\$61	\$123
Administration & Support	\$1,922	\$2,222	\$2,343
Operations & Maintenance	\$1,743	\$1,945	\$2,062
Transportation	\$746	\$1,415	\$1,574
Food Services	\$919	\$1,107	\$1,364
Capital Improvements	\$943	\$244	\$561
Debt Services	\$1,236	\$1,510	\$1,773
Other Costs	\$11	\$30	\$0
Total Expenditures Per Pupil¹	\$17,757	\$20,948	\$27,615
Enrollment (FTE) ²	311.5	272.5	277.0

1 Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

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

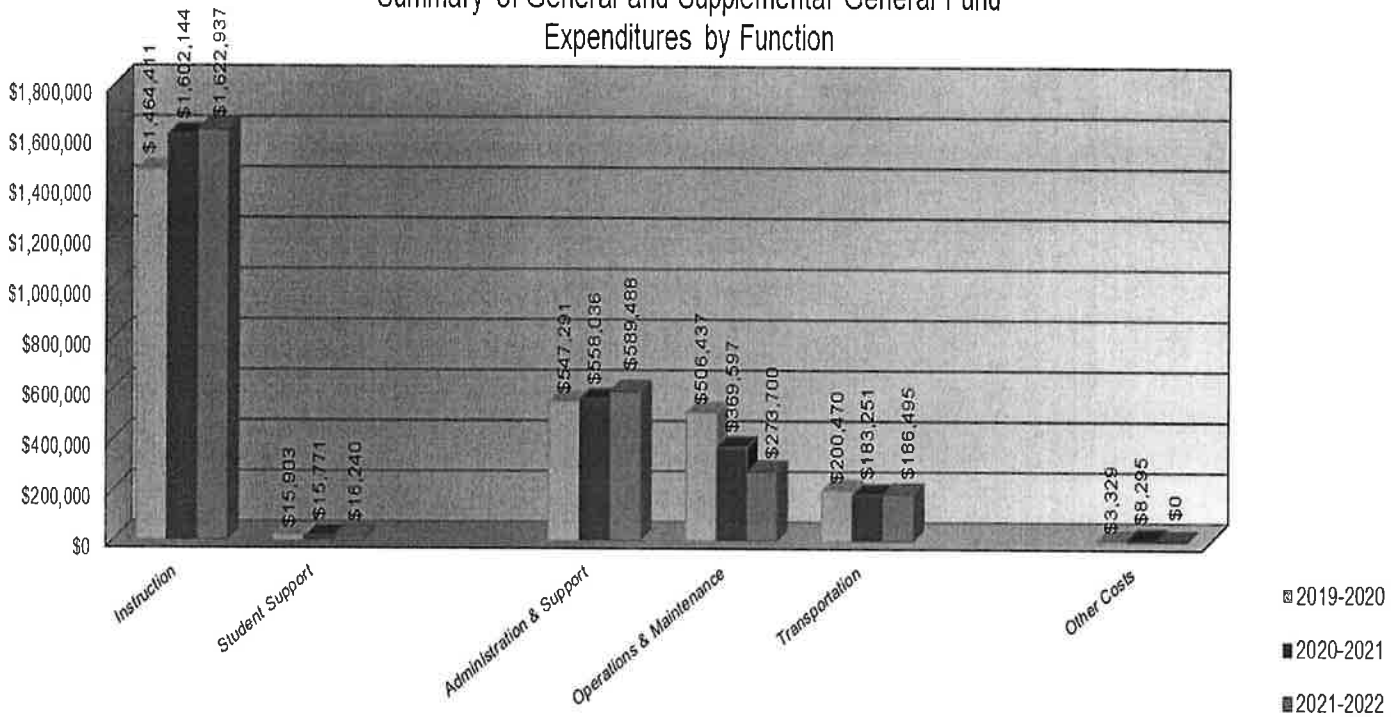


Summary of General and Supplemental General Fund Expenditures by Function

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$1,464,411	53%	\$1,602,144	59%	9%	\$1,622,937	60%	1%
Student Support	\$15,903	1%	\$15,771	1%	-1%	\$16,240	1%	3%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$547,291	20%	\$558,036	20%	2%	\$589,488	22%	6%
Operations & Maintenance	\$506,437	18%	\$369,597	14%	-27%	\$273,700	10%	-26%
Transportation	\$200,470	7%	\$183,251	7%	-9%	\$186,495	7%	2%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$3,329	\$0	\$8,295	\$0	149%	\$0	\$0	-100%
Total Expenditures	\$2,737,841	100%	\$2,737,094	100%	0%	\$2,688,860	100%	-2%
Amount per Pupil	\$8,789		\$10,044		14%	\$9,707		-3%

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)

	2019-2020 Actual
General	\$1,448,241
Federal Funds	\$114,227
Supplemental General	\$16,170
Preschool-Aged At-Risk	\$60,034
At Risk (K-12)	\$249,845
Bilingual Education	\$58,351
Virtual Education	\$0
Capital Outlay	\$66,130
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$555,921
Cost of Living	\$0
Career and Postsecondary Ed.	\$159,068
Gifts & Grants ¹	\$39,213
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$226,225
Contingency Reserve	\$0
Text Book & Student Material	\$39,445
Activity Fund	\$78,477
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,111,347
Enrollment (FTE) ³	311.5
Amount per Pupil ²	\$9,988
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,111,347

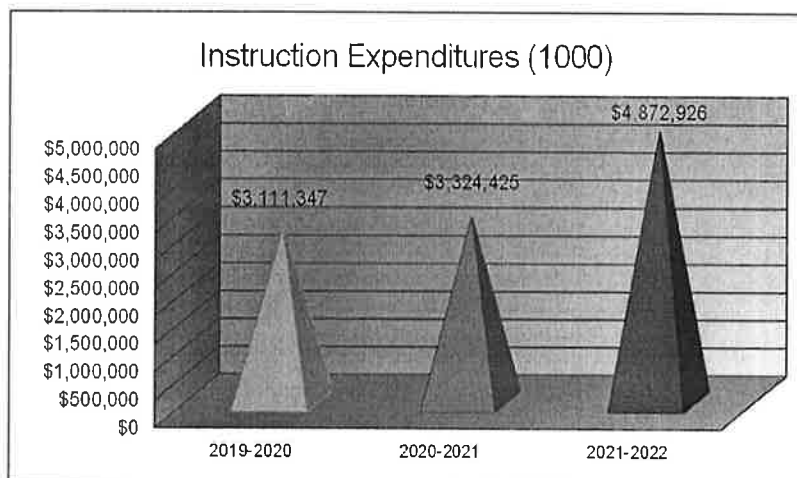
	2020-2021 Actual	% Change
General	\$1,564,002	8%
Federal Funds	\$176,263	54%
Supplemental General	\$38,142	136%
Preschool-Aged At-Risk	\$78,751	31%
At Risk (K-12)	\$223,981	-10%
Bilingual Education	\$56,764	-3%
Virtual Education	\$0	0%
Capital Outlay	\$88,723	34%
Driver Education	\$1,852	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$623,328	12%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$136,196	-14%
Gifts & Grants ¹	\$25,818	-34%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$211,641	-6%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$63,964	62%
Activity Fund	\$35,000	-55%
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	\$3,324,425	7%
Enrollment (FTE) ³	272.5	-13%
Amount per Pupil ²	\$12,200	22%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$3,324,425	7%

	2021-2022 Budget	% Change
General	\$1,621,580	4%
Federal Funds	\$791,333	349%
Supplemental General	\$1,357	-96%
Preschool-Aged At-Risk	\$98,000	24%
At Risk (K-12)	\$391,987	75%
Bilingual Education	\$82,000	44%
Virtual Education	\$0	0%
Capital Outlay	\$90,000	1%
Driver Education	\$16,546	793%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$822,622	32%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$197,934	45%
Gifts & Grants ¹	\$488,494	1792%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$271,073	28%
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	\$4,872,926	47%
Enrollment (FTE) ³	277.0	2%
Amount per Pupil ²	\$17,592	44%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$4,872,926	47%

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	\$3,057,488	\$1,790	\$3,055,698	\$0			\$0	\$0
Supplemental General	\$1,008,972	\$129,895	\$305,920			\$0	\$573,157	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$98,000	\$11,000		\$0	\$0	\$87,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$60,172		\$0	\$0	\$370,000	\$0	\$0
Bilingual Education	\$82,000	\$12,000		\$0	\$0	\$70,000	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$696,475	\$422,072	\$12,094	\$0	\$10,000	\$0	\$252,309	\$0
Driver Training	\$17,046	\$12,246	\$1,800	\$0	\$0	\$0	\$3,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$363,875	\$89,081	\$1,737	\$260,039	\$0	\$0	\$13,018	\$0
Professional Development	\$34,022	\$22,522	\$0	\$0	\$0	\$10,000	\$1,500	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$854,622	\$198,022	\$0	\$10,000	\$0	\$640,600	\$6,000	\$0
Career and Postsecondary Education	\$197,934	\$47,934	\$0	\$0	\$0	\$150,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$488,494	\$288,494	\$0	\$0			\$200,000	\$0
Textbook & Student Materials Revolving		\$58,460						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$400,494	\$0	\$400,494					
Contingency Reserve		\$142,083						
Activity Funds		\$8,783						
Bond and Interest #1	\$491,075	\$1,293,458	\$24,454	\$0	\$0		\$472,860	\$1,299,697
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	\$806,333	\$0		\$806,333				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$8,596,830	\$2,798,012	\$3,802,197	\$1,076,372	\$10,000	\$1,327,600	\$1,521,844	\$1,299,697
Less Transfers	\$1,327,600							
TOTAL Budget Expenditures	\$7,269,230							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	3,830,854	3,692,076	3,802,197
Federal Revenues	294,095	483,661	1,076,372
Local Revenues ¹	1,797,389	1,714,915	1,531,844
Total Revenues	5,922,338	5,890,652	6,410,413
Revenues Per Pupil	19,012	21,617	23,142

¹ Excludes "Transfers" to avoid duplication of revenue.

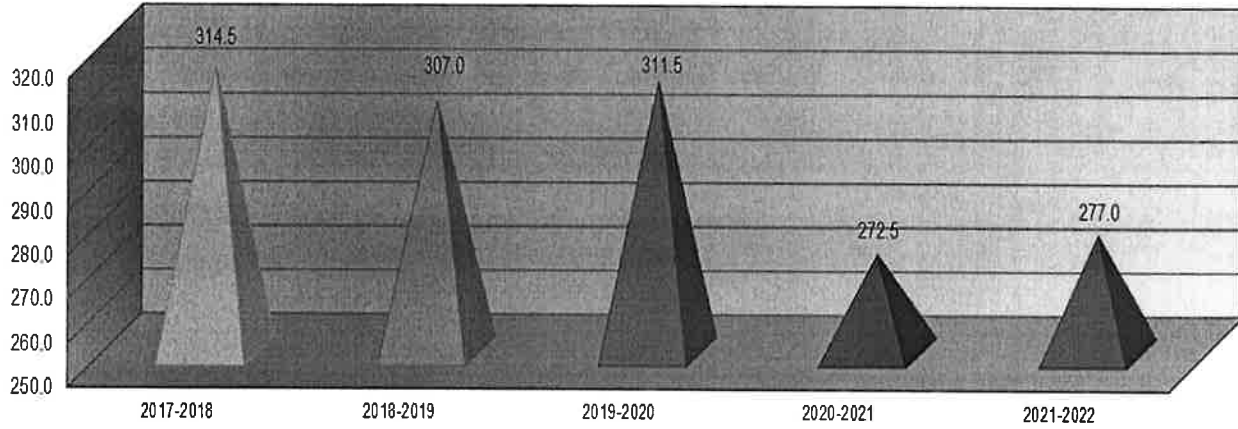
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

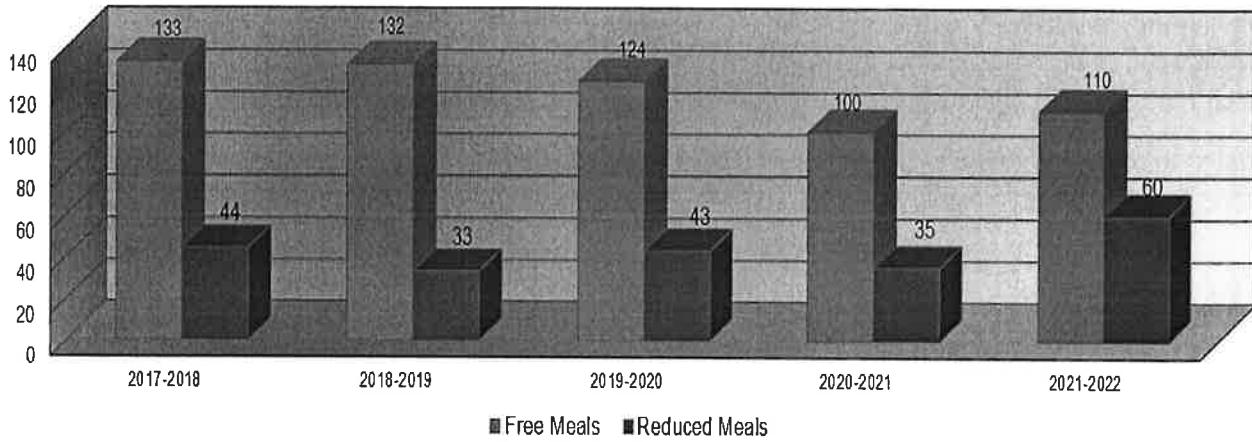
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	314.5	307.0	-2%	311.5	1%	272.5	-13%	277.0	2%
Free Meal Student Headcount	133	132	-1%	124	-6%	100	-19%	110	10%
Reduced Meal Student Headcount	44	33	-25%	43	30%	35	-19%	60	71%

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



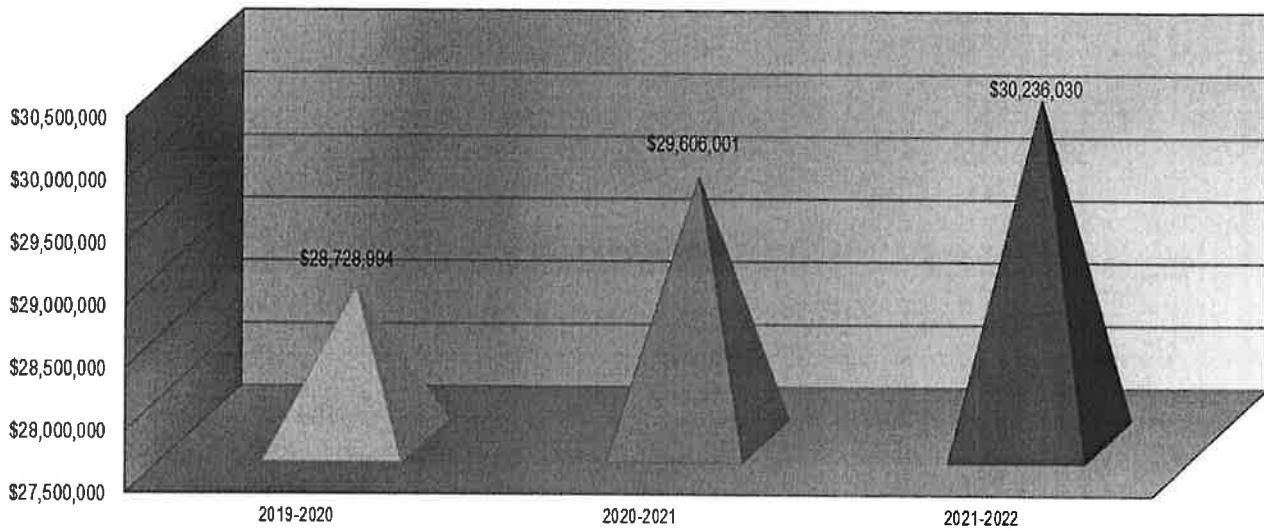
Other Information

	2019-2020 Actual
Assessed Valuation	\$28,728,994
Total USD Debt	\$4,810,000

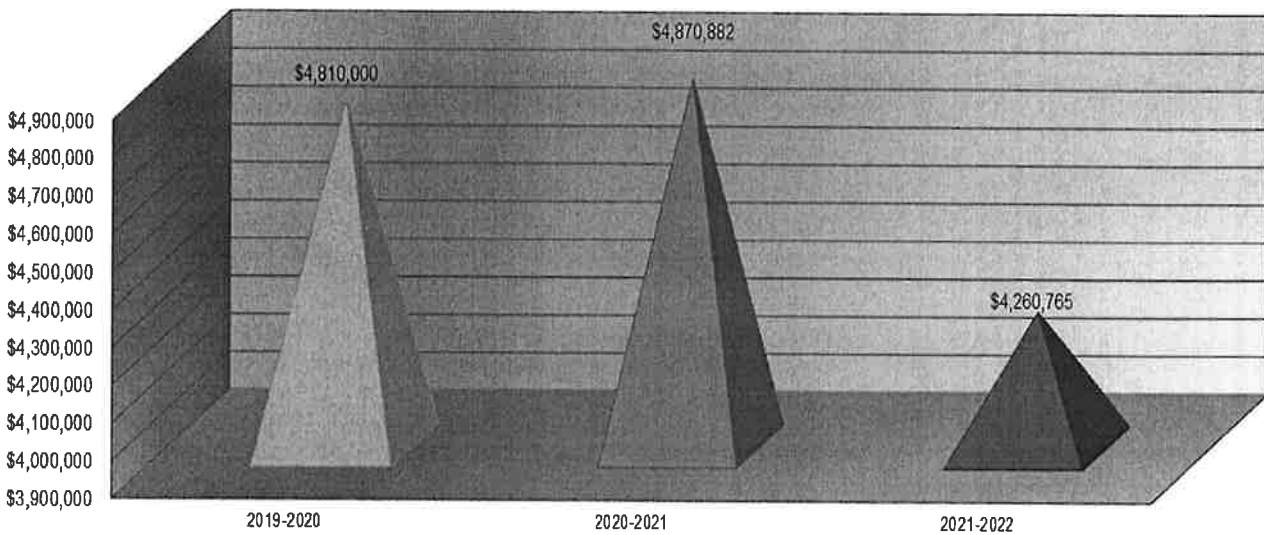
	2020-2021 Actual
Assessed Valuation	\$29,606,001
Total USD Debt	\$4,870,882

	2021-2022 Budget
Assessed Valuation	\$30,236,030
Total USD Debt	\$4,260,765

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)	7.0	\$520,810	\$74,401	7.0	\$532,431	\$76,062	7.0	\$553,728	\$79,104
Teachers (Full Time)	25.1	\$1,382,940	\$55,097	26.1	\$1,404,484	\$53,812	25.1	\$1,460,663	\$58,194
Other Certified (Licensed) Personnel	2.5	\$106,145	\$42,458	1.5	\$73,417	\$48,945	2.5	\$128,884	\$51,554
Classified Personnel	16.1	\$692,470	\$43,011	17.1	\$652,296	\$38,146	17.1	\$678,333	\$39,669
Substitutes/Temporary Help		\$107,258			\$176,921			\$184,000	

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

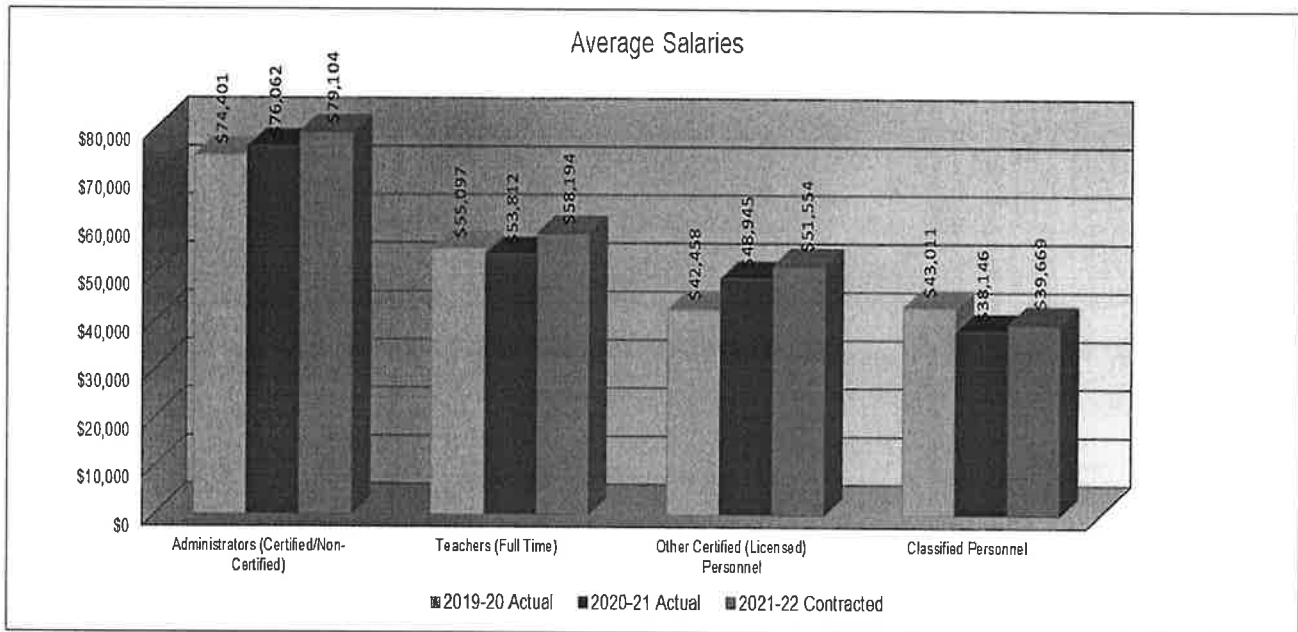
Total Salary: Report total salary including employee reduction plans**, supplemental, extra pay for summer school, and board paid fringe benefits (employer

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

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does



Public School District Reports on KSDE's Data Central

DataCentral.KSDE.org

Kansas K-12 Reports

DataCentral.KSDE.org/Report_Gen.aspx

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

KSReportCard.KSDE.org/default.aspx

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic