

Budget at a Glance



2021-2022

USD 263 - Mulvane

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	\$12,037,884	53%	\$12,477,592	53%	4%	\$15,923,625	51%	28%
Student Support Services	\$1,205,757	5%	\$1,189,974	5%	-1%	\$1,306,961	4%	10%
Instructional Support Services	\$370,535	2%	\$339,924	1%	-8%	\$434,990	1%	28%
Administration & Support	\$2,805,914	12%	\$2,775,624	12%	-1%	\$3,520,400	11%	27%
Operations & Maintenance	\$2,163,290	10%	\$2,419,870	10%	12%	\$3,529,064	11%	46%
Transportation	\$587,978	3%	\$632,627	3%	8%	\$1,093,200	3%	73%
Food Services	\$982,289	4%	\$879,897	4%	-10%	\$1,336,707	4%	52%
Capital Improvements	\$316,434	1%	\$382,691	2%	21%	\$2,000,000	6%	423%
Debt Services	\$2,262,551	10%	\$2,276,552	10%	1%	\$2,303,927	7%	1%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	22,732,632	100%	\$23,374,751	100%	3%	\$31,448,874	100%	35%
Amount per Pupil	\$12,703		\$13,488		6%	\$17,668		31%
Current Expenditures²	\$19,312,948	100%	\$19,971,487	100%	3%	\$25,771,527	100%	29%
Amount per Pupil	\$10,792		\$11,524		7%	\$14,478		26%

Percent of Expenditures for Instruction³

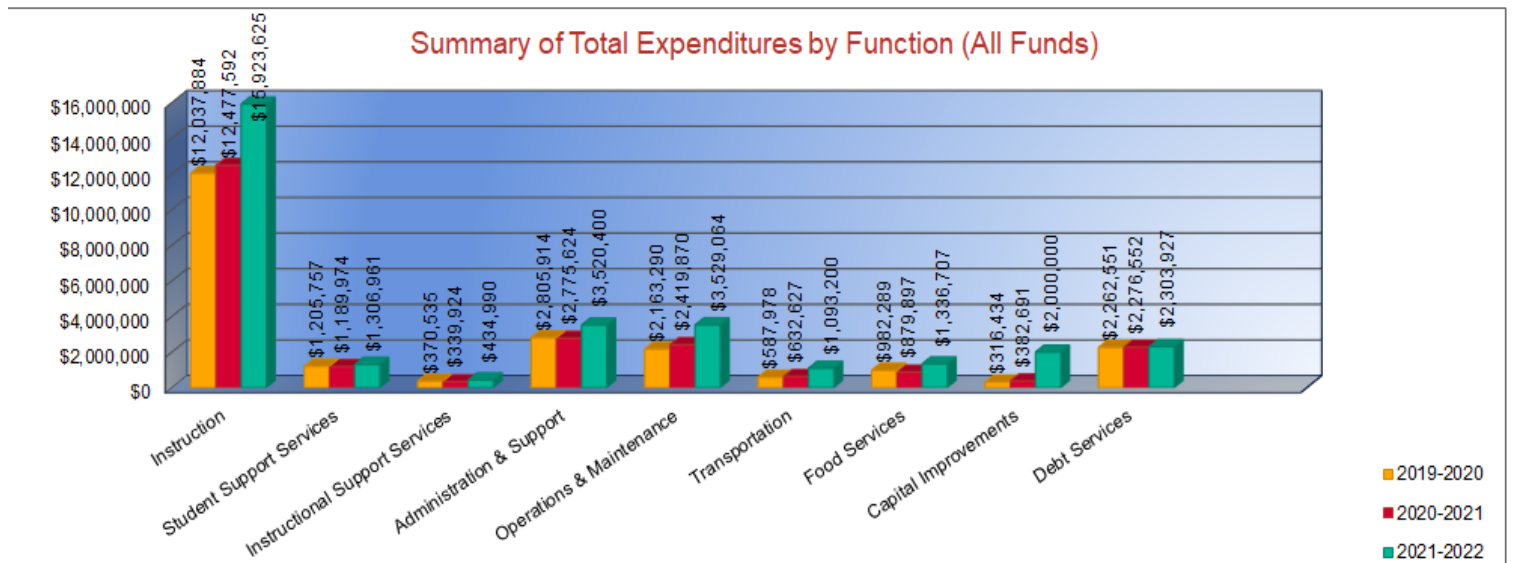
Total Expenditures	\$12,001,700	53%	\$12,458,686	53%	0%	\$15,873,625	50%	-3%
Current Expenditures	\$12,001,700	62%	\$12,458,686	62%	0%	\$15,873,625	62%	0%

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. 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)

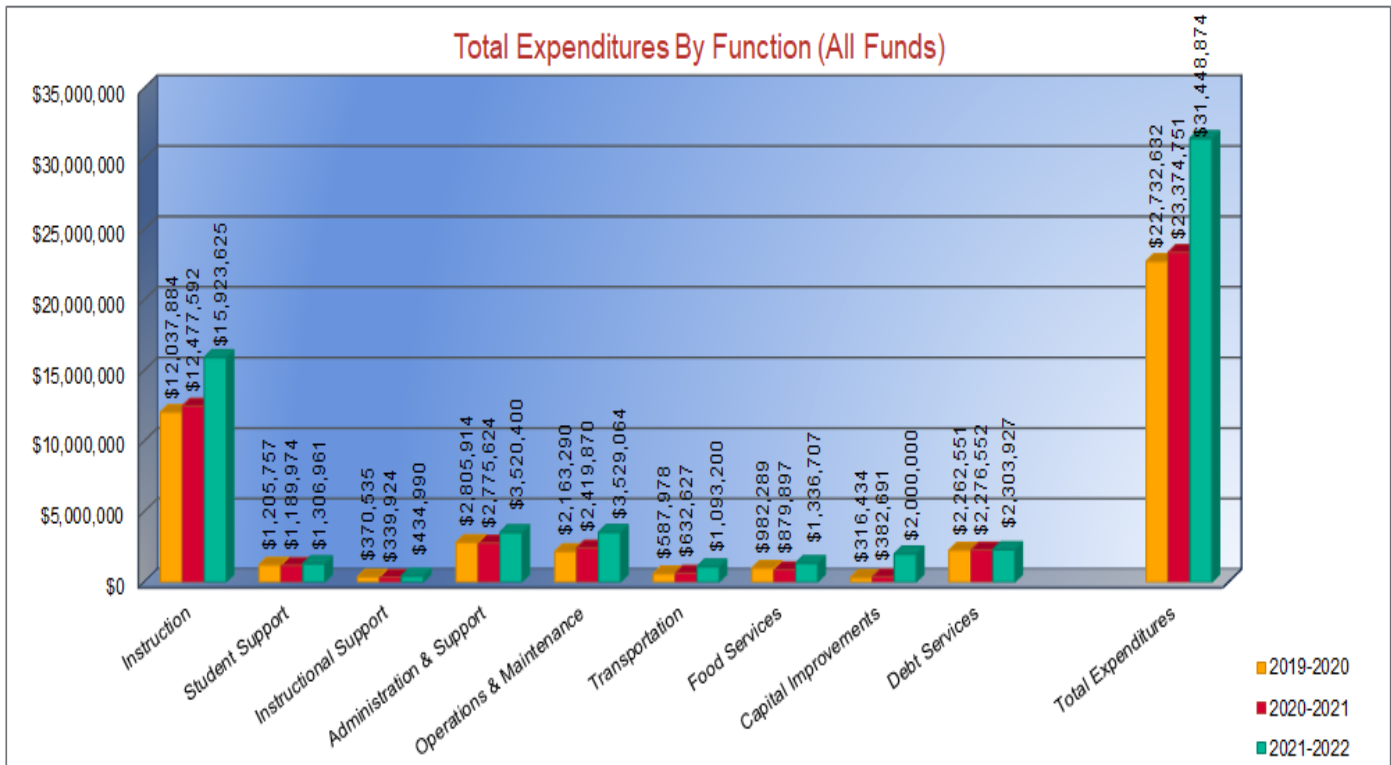
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$12,037,884	\$12,477,592	\$15,923,625
Student Support	\$1,205,757	\$1,189,974	\$1,306,961
Instructional Support	\$370,535	\$339,924	\$434,990
Administration & Support	\$2,805,914	\$2,775,624	\$3,520,400
Operations & Maintenance	\$2,163,290	\$2,419,870	\$3,529,064
Transportation	\$587,978	\$632,627	\$1,093,200
Food Services	\$982,289	\$879,897	\$1,336,707
Capital Improvements	\$316,434	\$382,691	\$2,000,000
Debt Services	\$2,262,551	\$2,276,552	\$2,303,927
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$22,732,632	\$23,374,751	\$31,448,874

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.

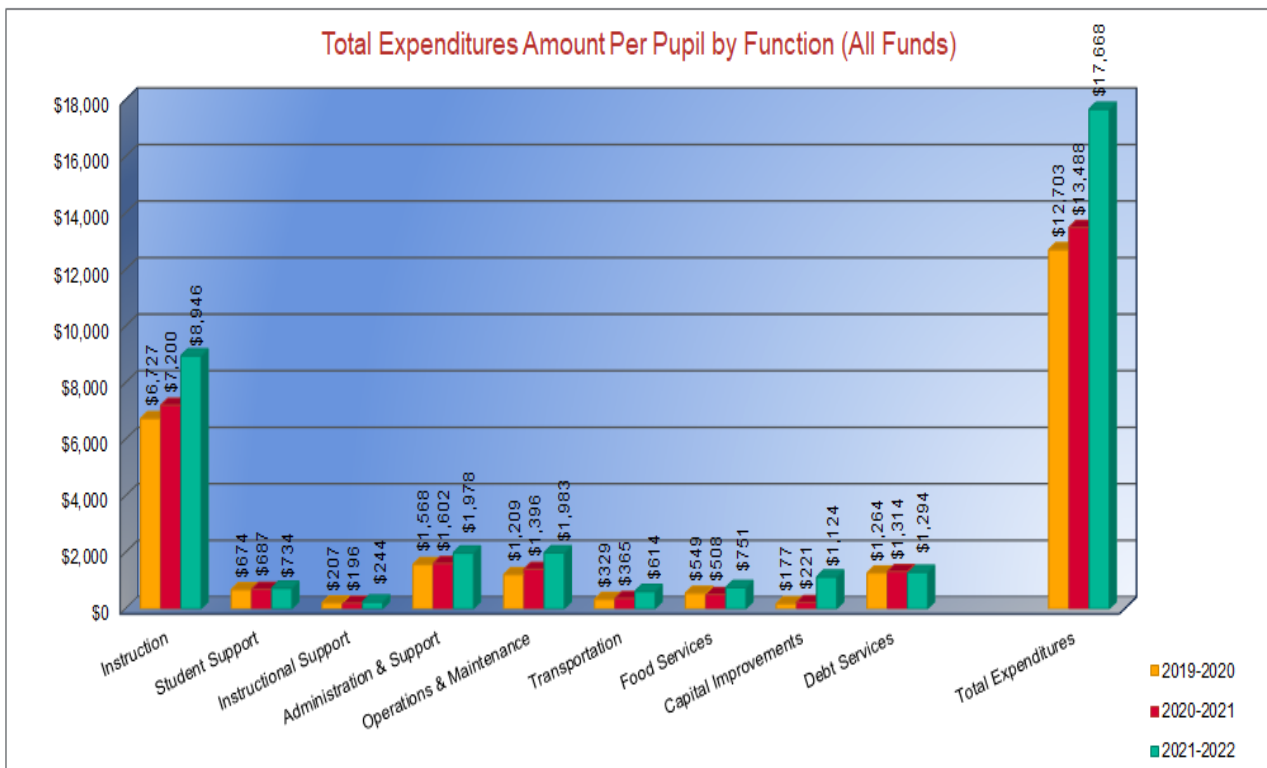


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$6,727	\$7,200	\$8,946
Student Support	\$674	\$687	\$734
Instructional Support	\$207	\$196	\$244
Administration & Support	\$1,568	\$1,602	\$1,978
Operations & Maintenance	\$1,209	\$1,396	\$1,983
Transportation	\$329	\$365	\$614
Food Services	\$549	\$508	\$751
Capital Improvements	\$177	\$221	\$1,124
Debt Services	\$1,264	\$1,314	\$1,294
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$12,703	\$13,488	\$17,668
Enrollment (FTE) ²	1,789.5	1,733.0	1,780.0

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.

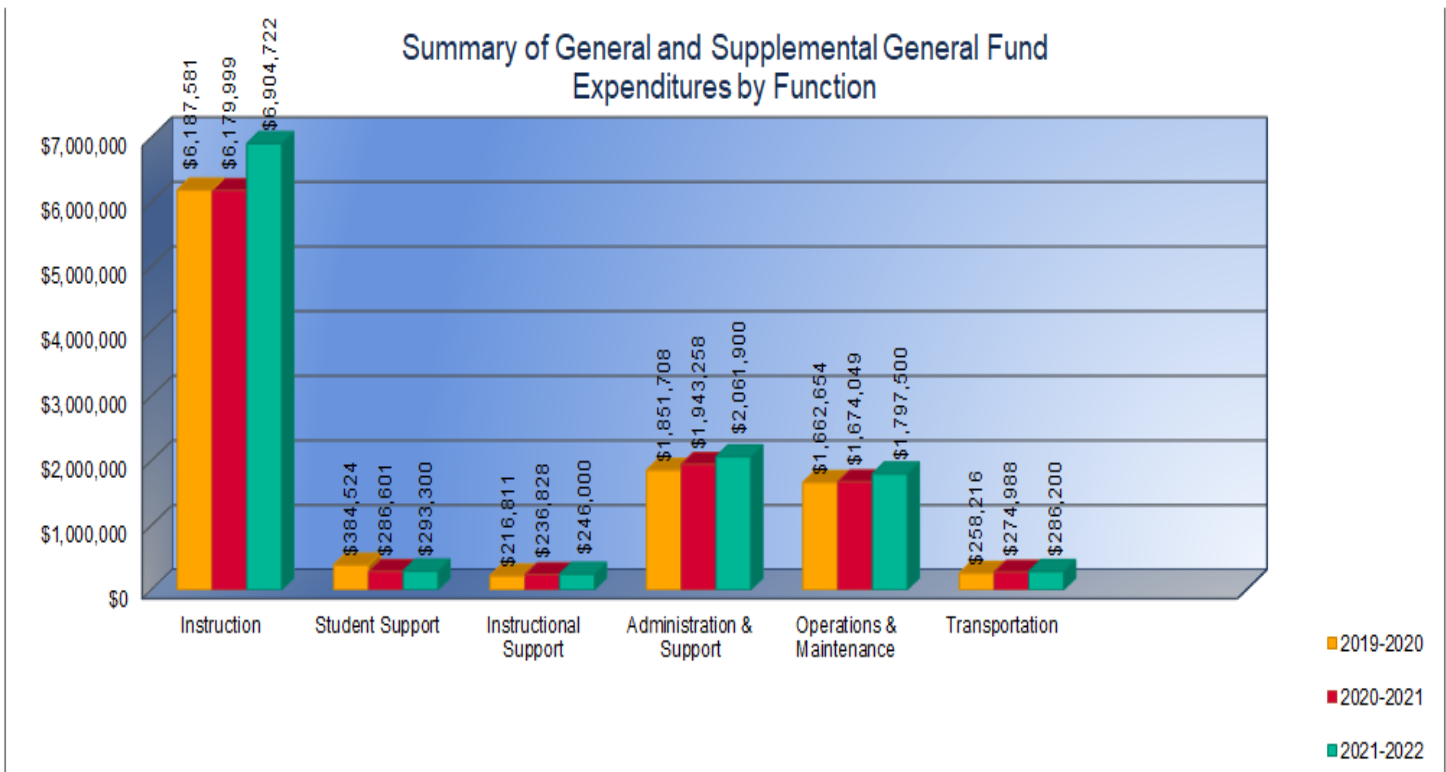
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



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	\$6,187,581	59%	\$6,179,999	58%	0%	\$6,904,722	60%	12%
Student Support	\$384,524	4%	\$286,601	3%	-25%	\$293,300	3%	2%
Instructional Support	\$216,811	2%	\$236,828	2%	9%	\$246,000	2%	4%
Administration & Support	\$1,851,708	18%	\$1,943,258	18%	5%	\$2,061,900	18%	6%
Operations & Maintenance	\$1,662,654	16%	\$1,674,049	16%	1%	\$1,797,500	16%	7%
Transportation	\$258,216	2%	\$274,988	3%	6%	\$286,200	2%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$10,561,494	100%	\$10,595,723	100%	0%	\$11,589,622	100%	9%
Amount per Pupil	\$5,902		\$6,114		4%	\$6,511		6%

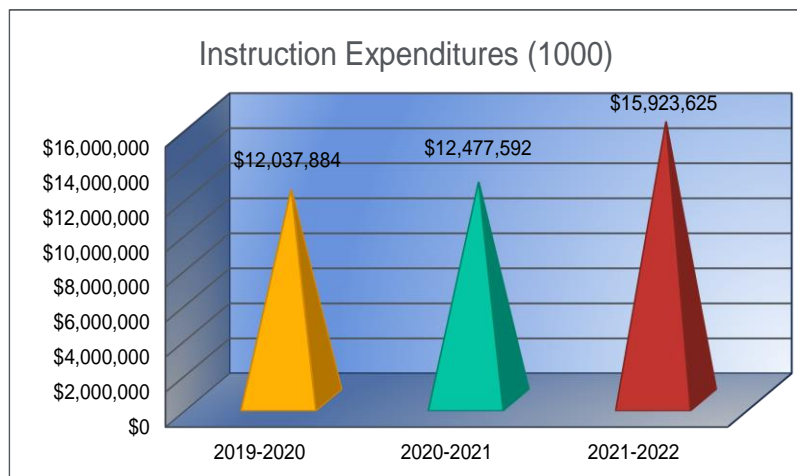
*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$5,621,483	\$5,693,121	1%	\$6,246,809	10%
Federal Funds	\$251,717	\$656,142	161%	\$2,005,500	206%
Supplemental General	\$566,098	\$486,878	-14%	\$657,913	35%
Preschool-Aged At-Risk	\$83,569	\$94,634	13%	\$110,000	16%
At Risk (K-12)	\$1,114,927	\$1,236,146	11%	\$1,691,622	37%
Bilingual Education	\$15,000	\$24,366	62%	\$28,000	15%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$36,184	\$18,906	-48%	\$50,000	164%
Driver Education	\$14,195	\$10,769	-24%	\$16,000	49%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$2,366,305	\$2,299,638	-3%	\$2,849,722	24%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$402,316	\$408,718	2%	\$552,681	35%
Gifts & Grants ¹	\$130,081	\$117,201	-10%	\$250,777	114%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$1,200,670	\$1,095,910	-9%	\$1,464,601	34%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$168,136	\$284,169	69%	\$0	0%
Activity Fund	\$67,203	\$50,994	-24%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$12,037,884	\$12,477,592	4%	\$15,923,625	28%
Enrollment (FTE) ³	1,789.5	1,733.0	-3%	1,780.0	3%
Amount per Pupil ²	\$6,727	\$7,200	7%	\$8,946	24%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$12,037,884	\$12,477,592	4%	\$15,923,625	28%

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	\$12,942,441	\$0	\$12,942,441	\$0			\$0	\$0
Supplemental General	\$4,271,052	\$420,081	\$2,049,678			\$0	\$1,801,293	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$110,000	\$0		\$0	\$0	\$110,000	\$0	\$0
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$0	\$0		\$0	\$0	\$1,826,622	\$50,000	\$0
Bilingual Education	\$28,000	\$0		\$0	\$0	\$28,000	\$0	\$0
Virtual Education	\$0	\$0				\$0	\$0	\$0
Capital Outlay	\$3,500,159	\$1,932,553	\$400,179	\$0	\$0	\$0	\$1,167,427	\$0
Driver Training	\$90,872	\$63,872	\$12,000	\$0	\$0	\$0	\$15,000	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,454,707	\$456,107	\$5,600	\$966,000	\$0	\$2,000	\$25,000	\$0
Professional Development	\$70,340	\$45,340	\$0	\$0	\$0	\$15,000	\$10,000	\$0
Parent Education Program	\$70,361	\$0	\$23,574	\$0	\$0	\$11,787	\$35,000	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$4,313,172	\$1,207,710	\$0	\$647,476	\$0	\$3,105,462	\$100,000	\$747,476
Career and Postsecondary Education	\$553,681	\$100,000	\$0	\$28,681	\$0	\$425,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$182,405						
Gifts and Grants	\$250,777	\$5,777	\$22,500	\$22,500			\$200,000	\$0
Textbook & Student Materials Revolving		\$602,617						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$2,589,601	\$0	\$2,589,601					
Contingency Reserve		\$1,146,903						
Activity Funds		\$67,590						
Bond and Interest #1	\$2,177,188	\$2,309,128	\$783,788	\$0	\$0		\$1,436,547	\$2,352,275
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	\$2,773,772	-\$267,253		\$3,041,025				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$35,196,123	\$8,272,830	\$18,829,361	\$4,705,682	\$0	\$5,523,871	\$4,840,267	\$3,099,751
Less Transfers	\$5,523,871							
TOTAL Budget Expenditures	\$29,672,252							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	16,716,276	16,888,755	18,829,361
Federal Revenues	1,328,655	2,231,691	4,705,682
Local Revenues ¹	6,166,254	6,487,085	4,840,267
Total Revenues	24,211,185	25,607,531	28,375,310
Revenues Per Pupil	13,530	14,776	15,941

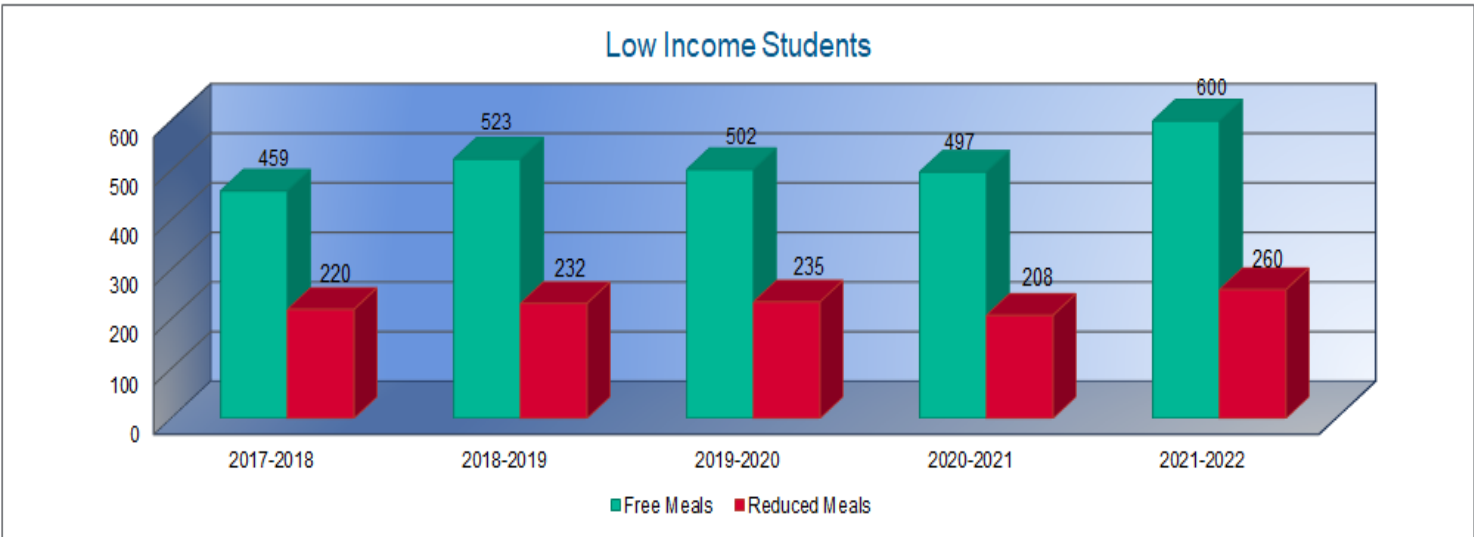
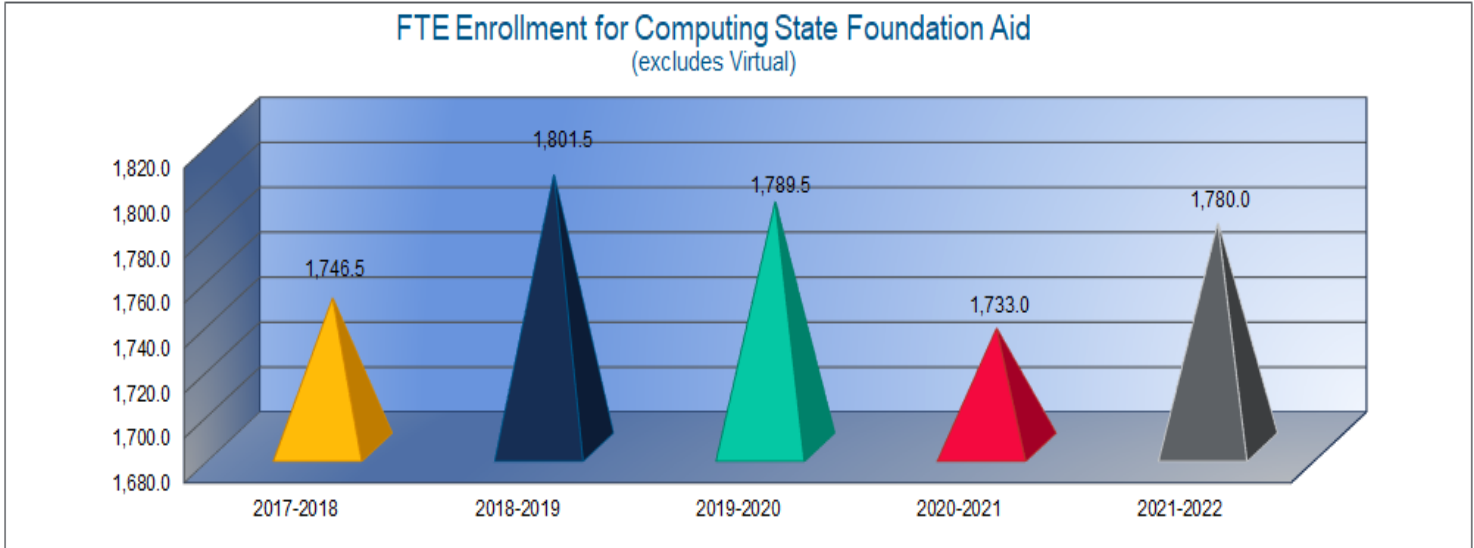
1. Excludes "Transfers" to avoid duplication of revenue.

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	1,746.5	1,801.5	3%	1,789.5	-1%	1,733.0	-3%	1,780.0	3%
Free Meal Student Headcount	459	523	14%	502	-4%	497	-1%	600	21%
Reduced Meal Student Headcount	220	232	5%	235	1%	208	-11%	260	25%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



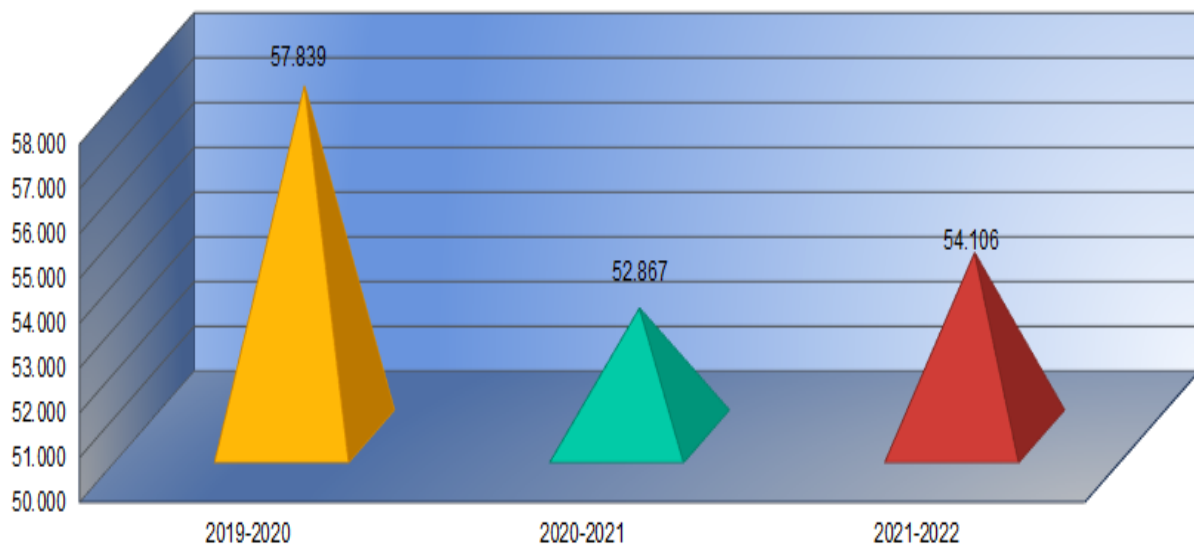
Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	19.324
Adult Education	0.000
Capital Outlay	7.998
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	10.517
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	57.839
Historical Museum	0.821
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	5.249
Rec Comm Employee Bnfts	0.602
TOTAL OTHER	6.672

	2020-2021 Actual
General	20.000
Supplemental General	12.472
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	12.418
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	52.867
Historical Museum	0.630
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	5.250
Rec Comm Employee Bnfts	0.886
TOTAL OTHER	6.766

	2021-2022 Budget
General	20.000
Supplemental General	15.030
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	11.076
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	54.106
Historical Museum	0.630
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	5.250
Rec Comm Employee Bnfts	1.000
TOTAL OTHER	6.880

Total USD Mill Rate



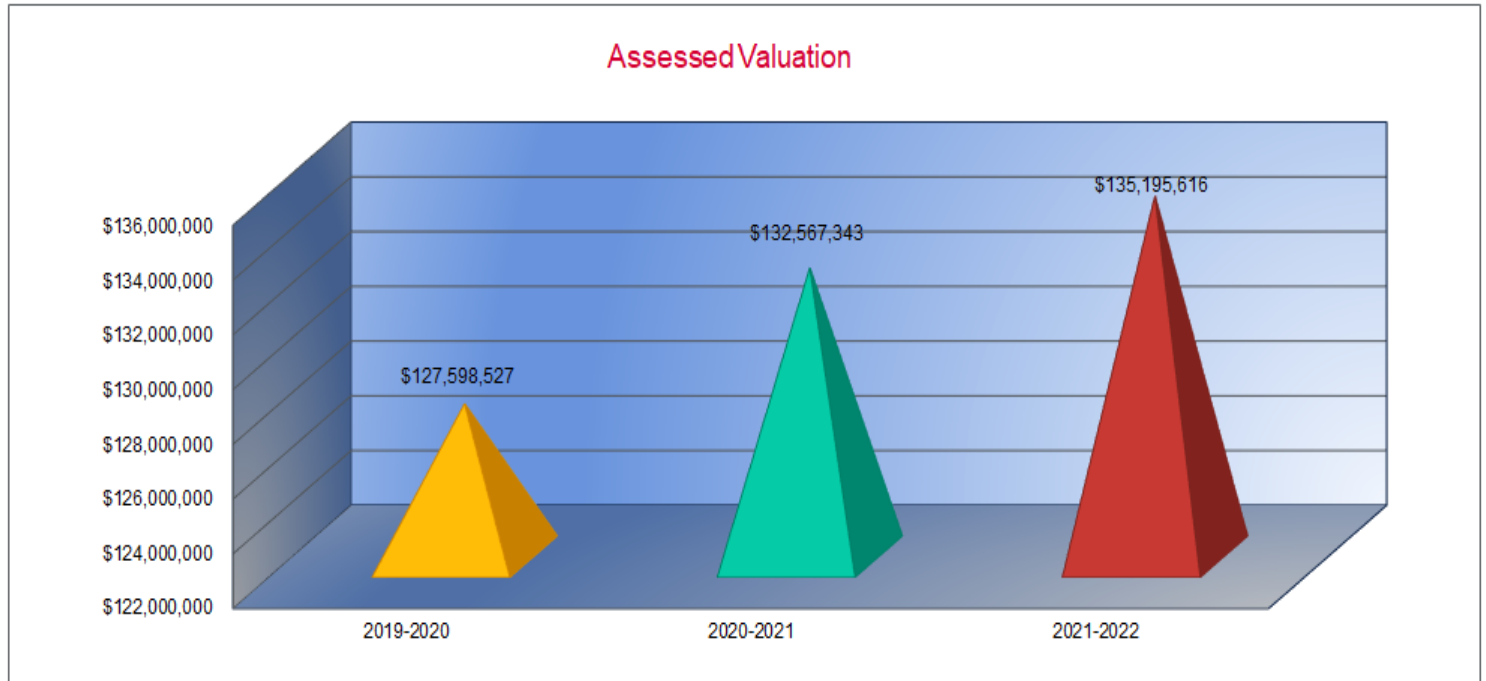
Other Information

	2019-2020 Actual
Assessed Valuation	\$127,598,527
Total USD Debt	\$13,347,326

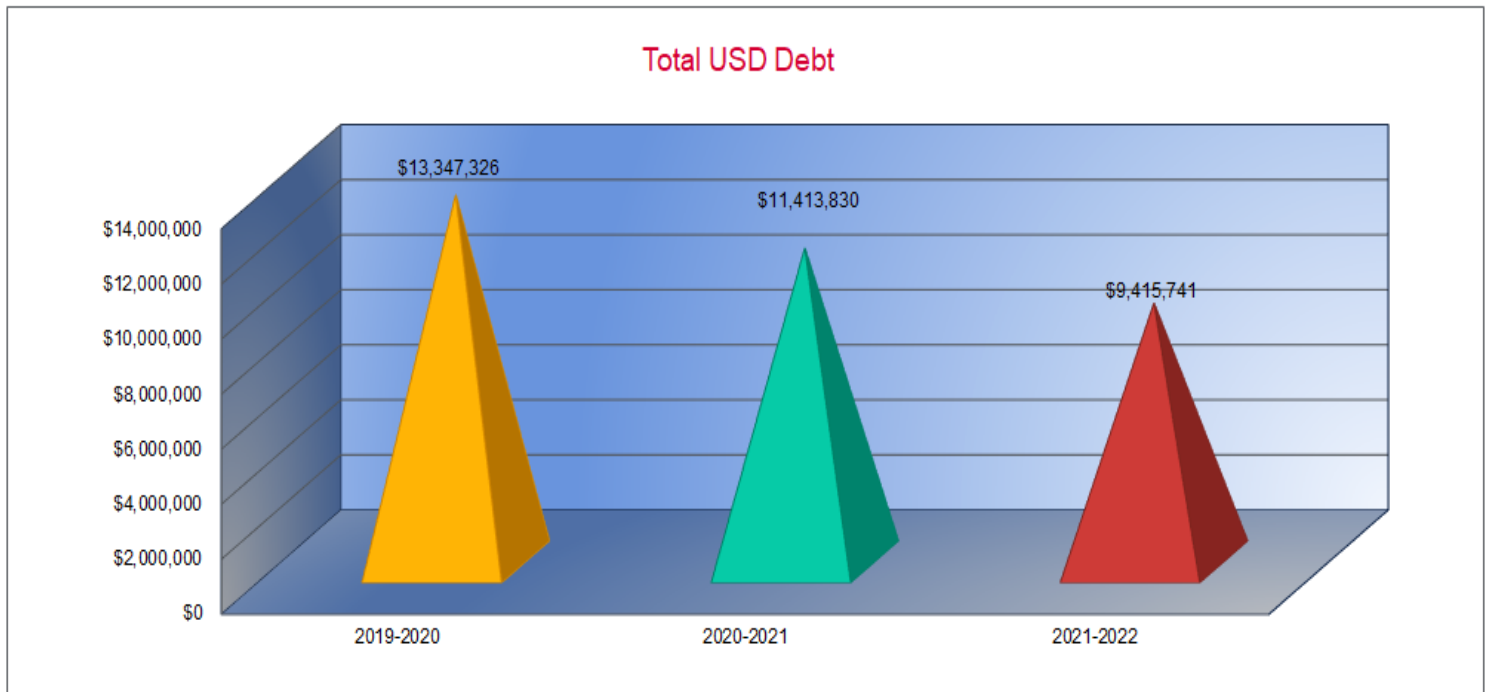
	2020-2021 Actual
Assessed Valuation	\$132,567,343
Total USD Debt	\$11,413,830

	2021-2022 Budget
Assessed Valuation	\$135,195,616
Total USD Debt	\$9,415,741

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)	15.0	\$1,235,769	\$82,385	15.0	\$1,319,544	\$87,970	15.0	\$1,336,123	\$89,075
Teachers (Full Time)	135.0	\$7,176,667	\$53,160	134.0	\$7,377,996	\$55,060	137.0	\$7,790,141	\$56,862
Other Certified (Licensed) Personnel	18.6	\$1,061,343	\$57,061	17.8	\$1,059,845	\$59,542	18.8	\$1,157,184	\$61,552
Classified Personnel	165.0	\$3,129,563	\$18,967	168.0	\$3,206,445	\$19,086	178.0	\$3,231,041	\$18,152
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

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.

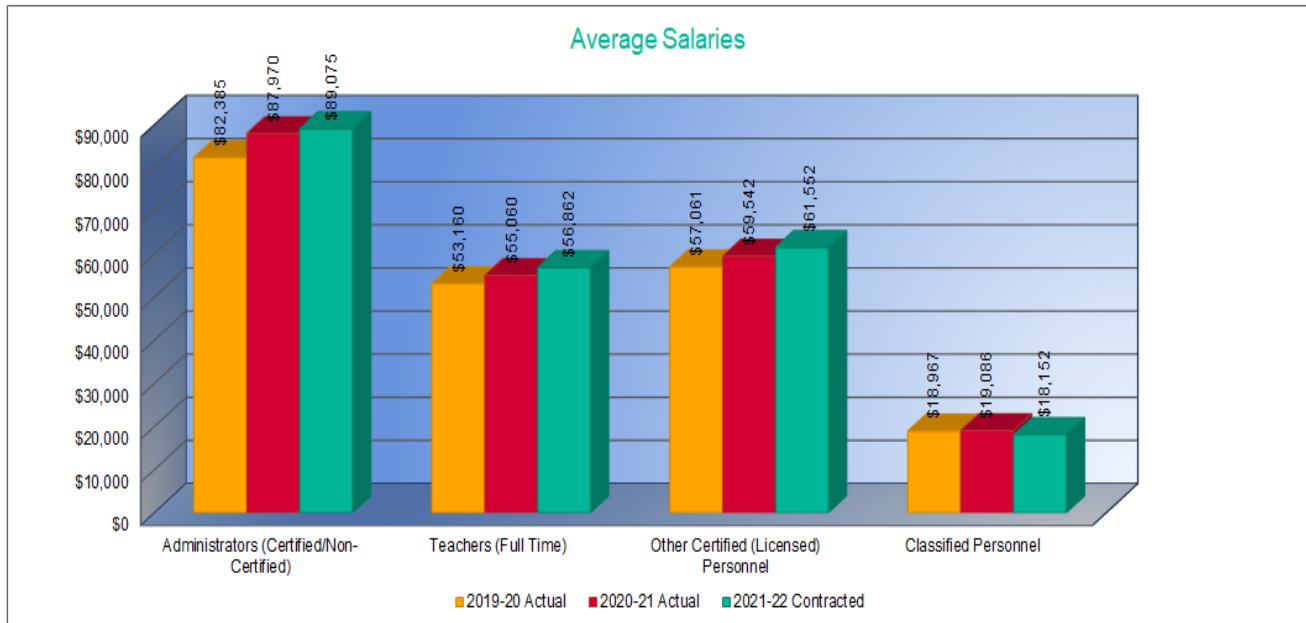
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer

*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
- In-clement 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