

Budget at a Glance

305 - Salina

2023-2024



Kansas leads the world in the success of each student.

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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	\$84,441,463	58%	\$84,572,264	55%	0%	\$94,841,562	55%	12%
Student Support Services	\$13,189,887	9%	\$14,353,904	9%	9%	\$15,471,781	9%	8%
Instructional Support Services	\$7,721,701	5%	\$7,977,705	5%	3%	\$9,272,484	5%	16%
Administration & Support	\$9,290,959	6%	\$9,656,613	6%	4%	\$10,383,106	6%	8%
Operations & Maintenance	\$9,789,830	7%	\$10,504,522	7%	7%	\$11,504,214	7%	10%
Transportation	\$3,002,995	2%	\$3,295,521	2%	10%	\$3,820,746	2%	16%
Food Services	\$5,268,351	4%	\$5,353,525	4%	2%	\$6,565,025	4%	23%
Capital Improvements	\$2,003,307	1%	\$6,996,506	5%	249%	\$9,601,433	6%	37%
Debt Services	\$10,112,410	7%	\$10,157,676	7%	0%	\$9,438,753	6%	-7%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	144,820,903	100%	\$152,868,236	100%	6%	\$170,899,104	100%	12%
Amount per Pupil	\$21,535		\$22,882		6%	\$25,506		11%
Current Expenditures ²	\$128,469,371	100%	\$131,091,848	100%	2%	\$145,092,241	100%	11%
Amount per Pupil	\$19,104		\$19,622		3%	\$21,655		10%

Percent of Expenditures for Instruction³

Total Expenditures	\$81,701,961	56%	\$81,337,727	53%	-3%	\$89,827,885	53%	0%
Current Expenditures	\$81,701,961	64%	\$81,337,727	62%	-2%	\$89,827,885	62%	0%

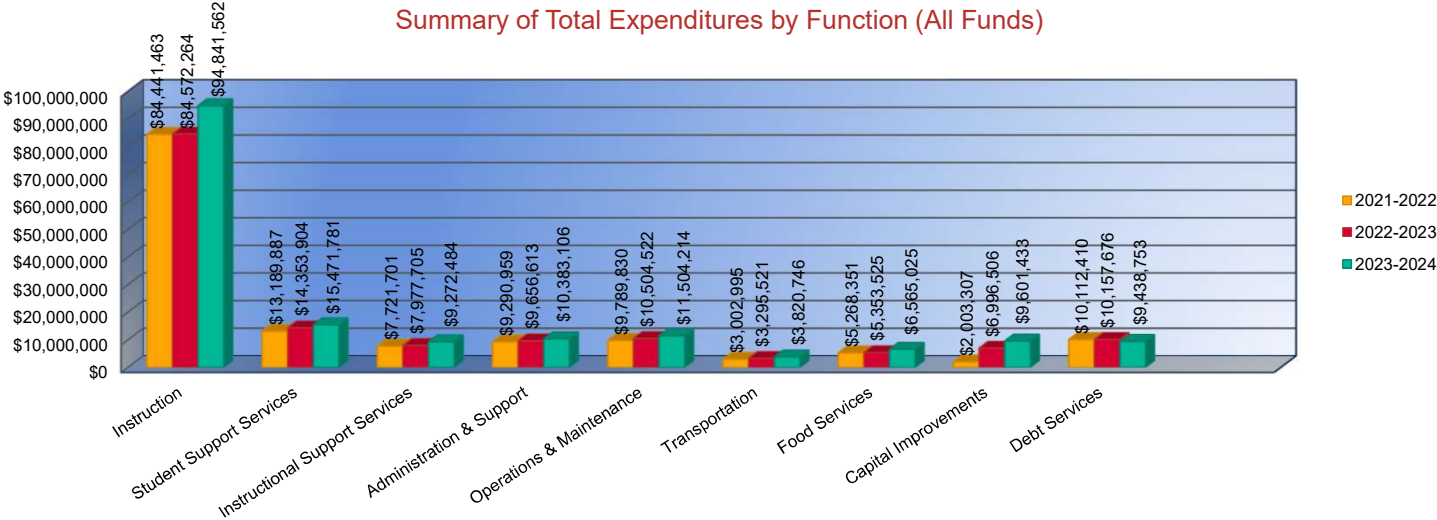
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

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)

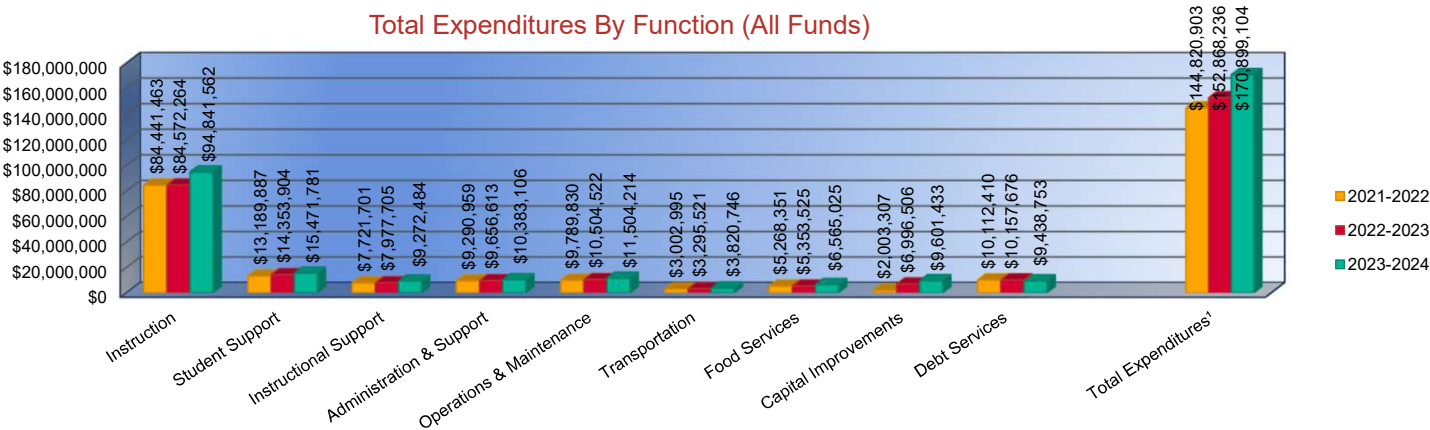


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$84,441,463	\$84,572,264	\$94,841,562
Student Support	\$13,189,887	\$14,353,904	\$15,471,781
Instructional Support	\$7,721,701	\$7,977,705	\$9,272,484
Administration & Support	\$9,290,959	\$9,656,613	\$10,383,106
Operations & Maintenance	\$9,789,830	\$10,504,522	\$11,504,214
Transportation	\$3,002,995	\$3,295,521	\$3,820,746
Food Services	\$5,268,351	\$5,353,525	\$6,565,025
Capital Improvements	\$2,003,307	\$6,996,506	\$9,601,433
Debt Services	\$10,112,410	\$10,157,676	\$9,438,753
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$144,820,903	\$152,868,236	\$170,899,104

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)

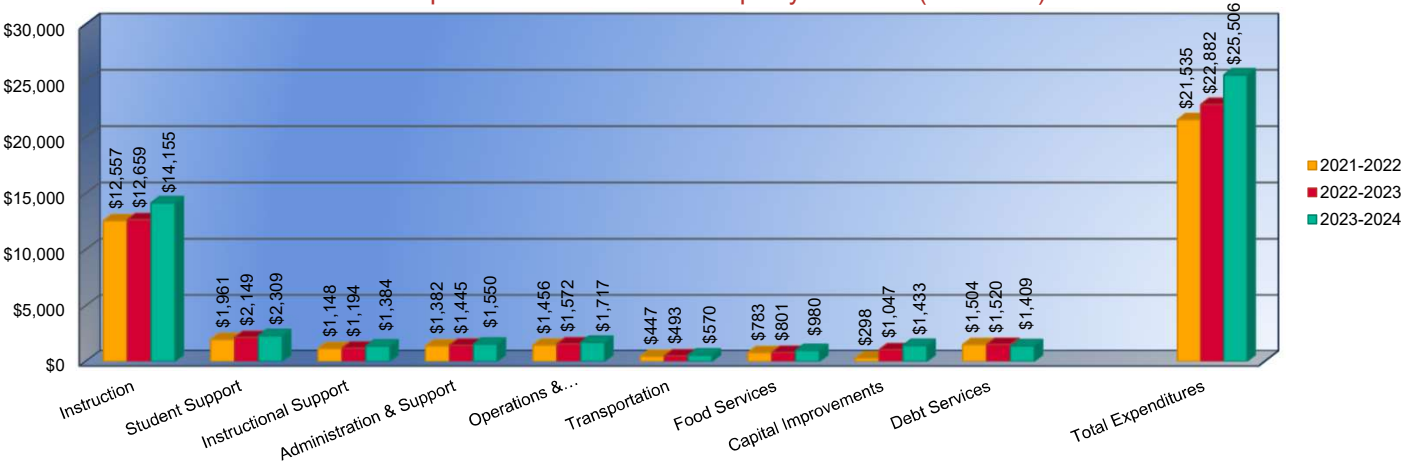


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$12,557	\$12,659	\$14,155
Student Support	\$1,961	\$2,149	\$2,309
Instructional Support	\$1,148	\$1,194	\$1,384
Administration & Support	\$1,382	\$1,445	\$1,550
Operations & Maintenance	\$1,456	\$1,572	\$1,717
Transportation	\$447	\$493	\$570
Food Services	\$783	\$801	\$980
Capital Improvements	\$298	\$1,047	\$1,433
Debt Services	\$1,504	\$1,520	\$1,409
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$21,535	\$22,882	\$25,506
Enrollment (FTE) ²	6,724.9	6,680.7	6,700.3

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.

Total Expenditures Amount Per Pupil by Function (All Funds)

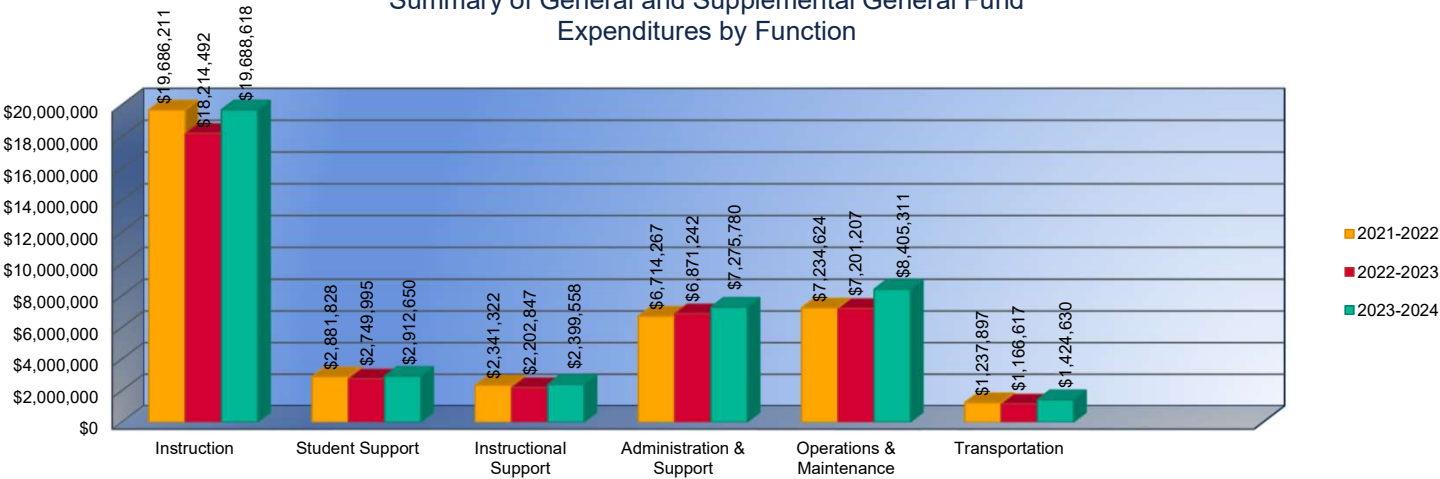


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$19,686,211	49%	\$18,214,492	47%	-7%	\$19,688,618	47%	8%
Student Support	\$2,881,828	7%	\$2,749,995	7%	-5%	\$2,912,650	7%	6%
Instructional Support	\$2,341,322	6%	\$2,202,847	6%	-6%	\$2,399,558	6%	9%
Administration & Support	\$6,714,267	17%	\$6,871,242	18%	2%	\$7,275,780	17%	6%
Operations & Maintenance	\$7,234,624	18%	\$7,201,207	19%	0%	\$8,405,311	20%	17%
Transportation	\$1,237,897	3%	\$1,166,617	3%	-6%	\$1,424,630	3%	22%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$40,096,149	100%	\$38,406,400	100%	-4%	\$42,106,547	100%	10%
Amount per Pupil	\$5,962		\$5,749		-4%	\$6,284		9%

*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	\$14,412,840
Federal Funds	\$8,278,352
Supplemental General	\$5,273,371
Preschool-Aged At-Risk	\$4,000
At Risk (K-12)	\$10,433,819
Bilingual Education	\$1,126,444
Virtual Education	\$334,755
Capital Outlay	\$2,739,502
Driver Education	\$30,710
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$11,988
Special Education	\$12,194,535
Cost of Living	\$0
Career and Postsecondary Ed.	\$1,160,914
Gifts & Grants ¹	\$279,498
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$6,617,956
Contingency Reserve	\$0
Text Book & Student Material	\$1,402,153
Activity Fund	\$189,972
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$64,490,809
Enrollment (FTE) ³	6,724.9
Amount per Pupil ²	\$9,590
Adult Education	\$378,158
Adult Supplemental Education	\$0
Special Education Coop	\$19,572,496
TOTAL	\$84,441,463

	2022-2023 Actual	% Change
	\$18,214,492	26%
	\$9,059,826	9%
	\$0	-100%
	\$12,000	200%
	\$11,825,101	13%
	\$1,147,409	2%
	\$171,203	-49%
	\$3,234,537	18%
	\$27,681	-10%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$7,852	-35%
	\$11,732,356	-4%
	\$0	0%
	\$1,279,809	10%
	\$323,765	16%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$6,654,663	1%
	\$0	0%
	\$768,448	-45%
	\$216,429	14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$64,675,571	0%
	6,680.7	-1%
	\$9,681	1%
	\$434,199	15%
	\$0	0%
	\$19,462,494	-1%
	\$84,572,264	0%

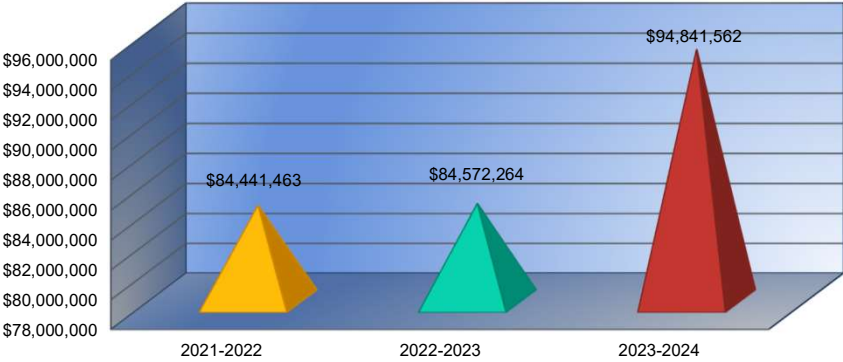
	2023-2024 Budget	% Change
	\$19,688,618	8%
	\$9,070,745	0%
	\$0	0%
	\$12,000	0%
	\$12,842,500	9%
	\$1,240,000	8%
	\$389,990	128%
	\$5,013,677	55%
	\$54,000	95%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$35,000	346%
	\$13,568,250	16%
	\$0	0%
	\$1,471,000	15%
	\$425,669	31%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$7,746,129	16%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$71,557,578	11%
	6,700.3	0%
	\$10,680	10%
	\$534,000	23%
	\$0	0%
	\$22,749,984	17%
	\$94,841,562	12%

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	\$56,866,714	\$0	\$56,866,714	\$0			\$0	\$0
Supplemental General	\$18,835,966	\$523,640	\$9,293,666			\$0	\$9,018,660	
Adult Education	\$750,000	\$508,496	\$56,849	\$141,987	\$0	\$0	\$455,331	\$412,663
Preschool-Aged At-Risk (4 yr Old)	\$257,000	\$0		\$0	\$0	\$257,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$13,871,200	\$500,000		\$0	\$0	\$13,373,012	\$0	\$1,812
Bilingual Education	\$1,240,000	\$0		\$0	\$0	\$1,240,000	\$0	\$0
Virtual Education	\$554,110	\$0			\$0	\$554,110	\$0	\$0
Capital Outlay	\$16,368,110	\$12,623,917	\$2,044,228	\$0	\$1,200,000	\$0	\$4,950,221	\$4,450,256
Driver Training	\$59,000	\$51,021	\$15,255	\$12,075	\$0	\$0	\$10,000	\$29,351
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$5,793,205	\$1,409,302	\$32,020	\$3,509,015	\$0	\$250,000	\$1,092,665	\$499,797
Professional Development	\$741,000	\$561,753	\$85,300	\$0	\$0	\$400,000	\$0	\$306,053
Parent Education Program	\$155,000	\$51,534	\$94,360	\$0	\$0	\$51,534	\$0	\$42,428
Summer School	\$35,000	\$18,152		\$0	\$0	\$0	\$17,000	\$152
Special Education	\$15,500,000	\$4,730,000	\$0	\$196,356	\$0	\$15,120,477	\$0	\$4,546,833
Career and Postsecondary Education	\$1,561,000	\$0	\$13,355	\$0	\$0	\$1,550,000	\$0	\$2,355
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$8,187,870						
Gifts and Grants	\$989,973	\$90,019	\$528,947	\$150,619			\$315,200	\$94,812
Textbook & Student Materials Revolving		\$1,214,656						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$11,972,352	\$0	\$11,972,352					
Contingency Reserve		\$4,152,091						
Activity Funds		\$264,686						
Bond and Interest #1	\$9,438,753	\$6,349,115	\$4,247,394	\$0	\$0		\$5,930,926	\$7,088,682
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	\$32,341,194	\$6,150,944	\$0	\$5,191,031	\$0		\$24,669,372	\$3,670,153
Federal Funds	\$17,165,660	-\$2,903,879		\$20,069,539				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$204,495,237	\$44,483,317	\$85,250,440	\$29,270,622	\$1,200,000	\$32,796,133	\$46,459,375	\$21,145,347
Less Transfers	\$32,796,133							
TOTAL Budget Expenditures	\$171,699,104							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	77,410,553	80,617,657	85,250,440
Federal Revenues	24,421,617	26,240,379	29,270,622
Local Revenues ¹	48,576,784	51,447,893	47,659,375
Total Revenues	150,408,954	158,305,929	162,180,437
Revenues Per Pupil	22,366	23,696	24,205

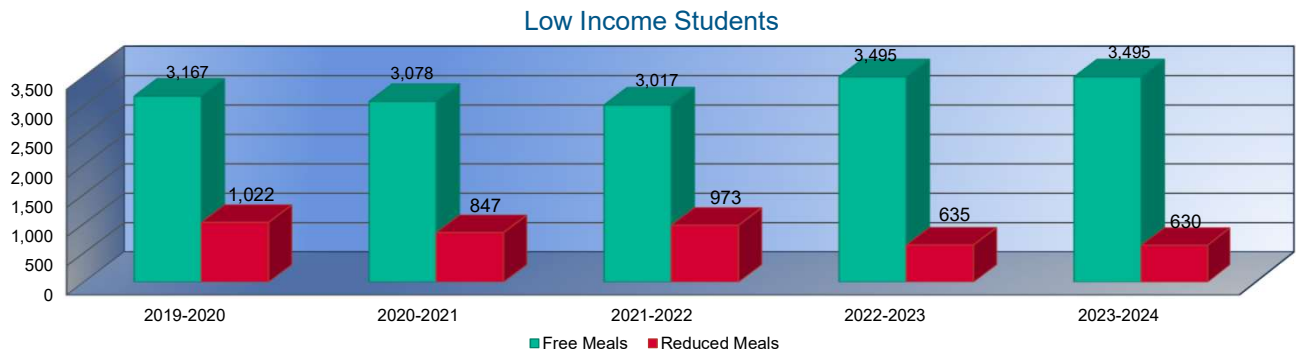
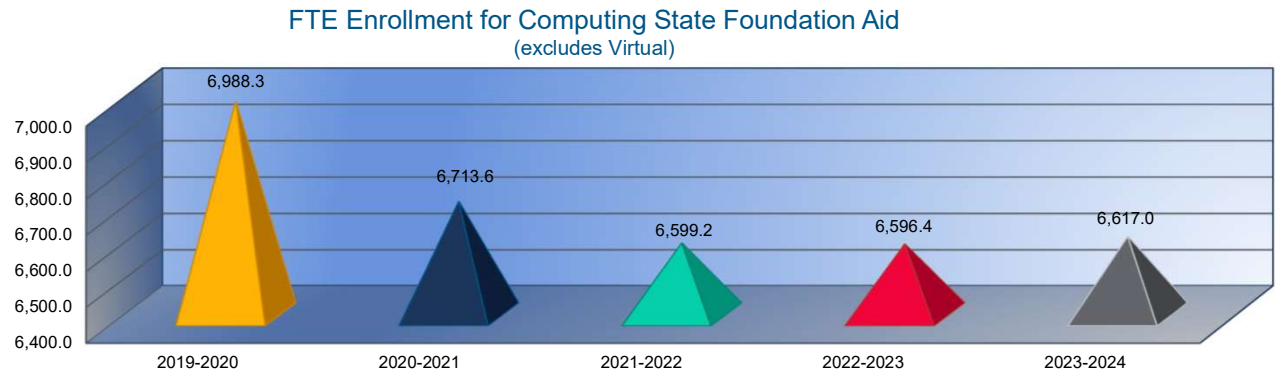
1. Excludes "Transfers" to avoid duplication of revenue.

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

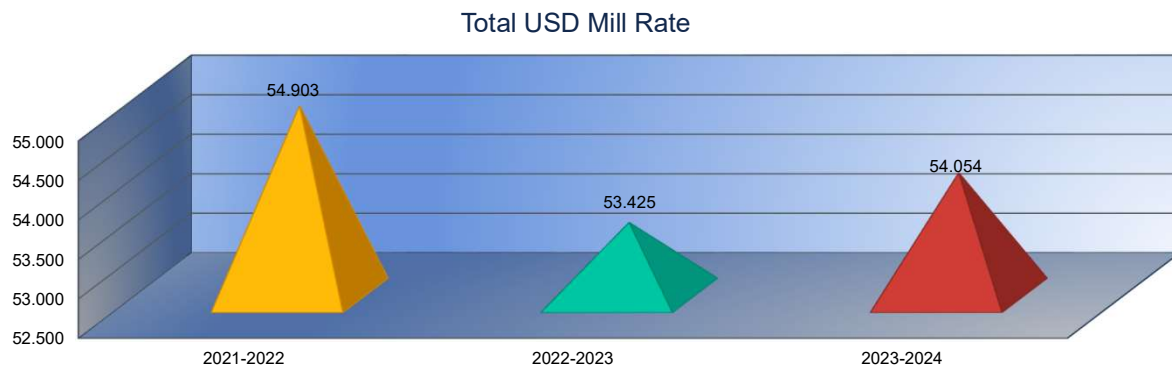
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual)*	6,988.3	6,713.6	-4%	6,599.2	-2%	6,596.4	0%	6,617.0	0%
Free Meal Student Headcount	3,167	3,078	-3%	3,017	-2%	3,495	16%	3,495	0%
Reduced Meal Student Headcount	1,022	847	-17%	973	15%	635	-35%	630	-1%

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

	2021-2022 Actual
General	20.000
Supplemental General	15.254
Adult Education	0.750
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	10.899
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	54.903
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

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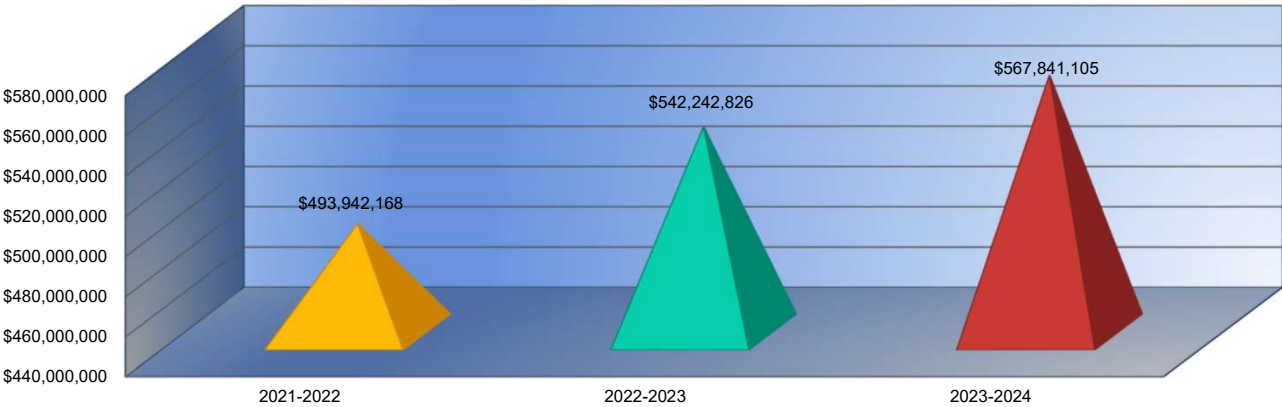
Other Information

	2021-2022 Actual
Assessed Valuation	\$493,942,168
Total USD Debt	\$105,545,000

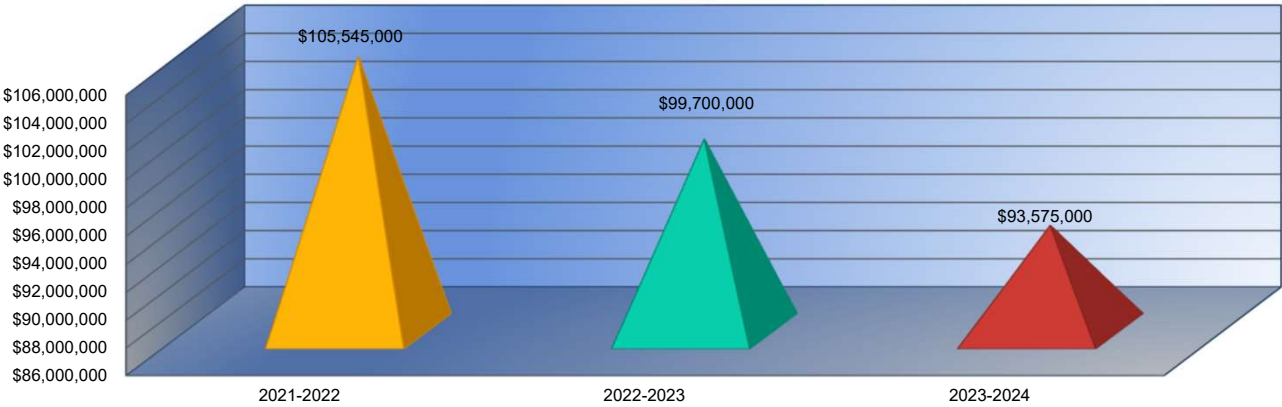
	2022-2023 Actual
Assessed Valuation	\$542,242,826
Total USD Debt	\$99,700,000

	2023-2024 Budget
Assessed Valuation	\$567,841,105
Total USD Debt	\$93,575,000

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)	45.9	\$5,400,893	\$117,667	46.4	\$5,496,099	\$118,450	47.0	\$5,769,334	\$122,752
Teachers (Full Time)	598.0	\$40,616,491	\$67,921	618.1	\$41,790,790	\$67,612	621.6	\$44,035,205	\$70,842
Other Licensed Personnel	140.8	\$10,032,002	\$71,250	144.6	\$10,633,967	\$73,541	144.6	\$11,146,543	\$77,085
Classified Personnel	618.7	\$28,591,128	\$46,212	608.0	\$28,465,135	\$46,818	648.4	\$31,710,160	\$48,905
Substitutes/Temporary Help	~~~~~	\$861,863	~~~~~	~~~~~	\$880,767	~~~~~	~~~~~	\$1,000,000	~~~~~

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)****.	

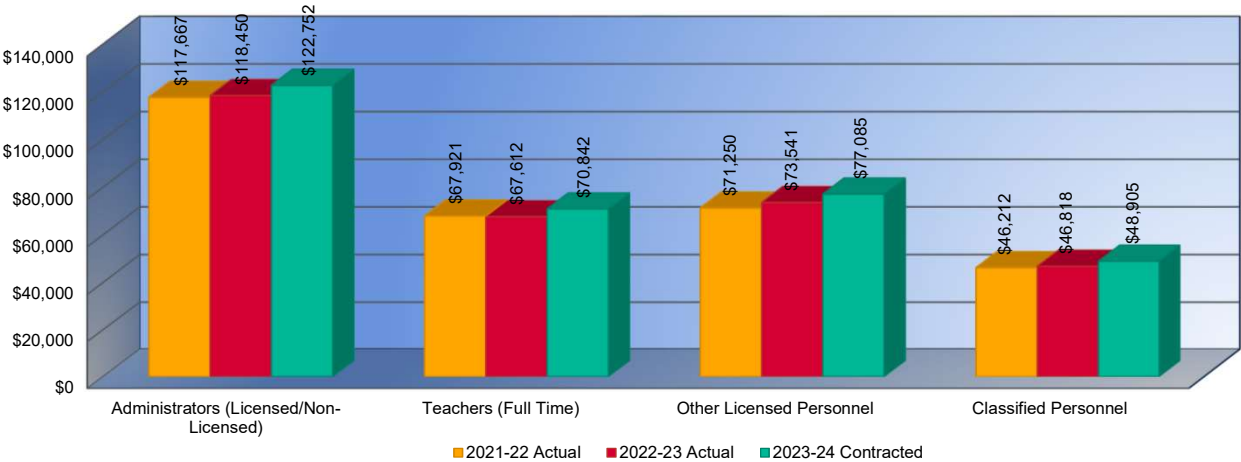
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

Kansas K-12 Reports

- 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

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