

Budget at a Glance

USD 422 - Greensburg

2022-2023



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds)..... 3

Total Expenditures by Function (All Funds)..... 4

Total Expenditures Amount per Pupil by Function (All Funds)..... 5

Summary of General and
Supplemental General Fund Expenditures..... 6

Instruction Expenses..... 7

Sources of Revenue and Proposed Budget for 2022-2023..... 8

Enrollment and Low Income Students..... 9

Mill Rates by Fund..... 10

Assessed Valuation and Bonded Indebtedness..... 11

Average Salary..... 12

District Reports..... 13

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	\$3,408,802	58%	\$3,813,995	59%	12%	\$4,812,379	61%	26%
Student Support Services	\$242,776	4%	\$181,098	3%	-25%	\$98,013	1%	-46%
Instructional Support Services	\$68,643	1%	\$84,809	1%	24%	\$143,493	2%	69%
Administration & Support	\$859,003	14%	\$886,943	14%	3%	\$996,839	13%	12%
Operations & Maintenance	\$808,386	14%	\$884,511	14%	9%	\$955,430	12%	8%
Transportation	\$235,149	4%	\$232,900	4%	-1%	\$354,678	5%	52%
Food Services	\$237,604	4%	\$273,812	4%	15%	\$355,213	5%	30%
Capital Improvements	\$66,435	1%	\$129,970	2%	96%	\$160,000	2%	23%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$400	<1%	\$0	0%	-100%	\$0	0%	0%
Total Expenditures¹	5,927,198	100%	\$6,488,038	100%	9%	\$7,876,045	100%	21%
Amount per Pupil	\$15,819		\$17,105		8%	\$18,098		6%
Current Expenditures²	\$5,275,785	100%	\$5,695,774	100%	8%	\$6,372,270	100%	12%
Amount per Pupil	\$14,080		\$15,017		7%	\$14,642		-2%

Percent of Expenditures for Instruction³

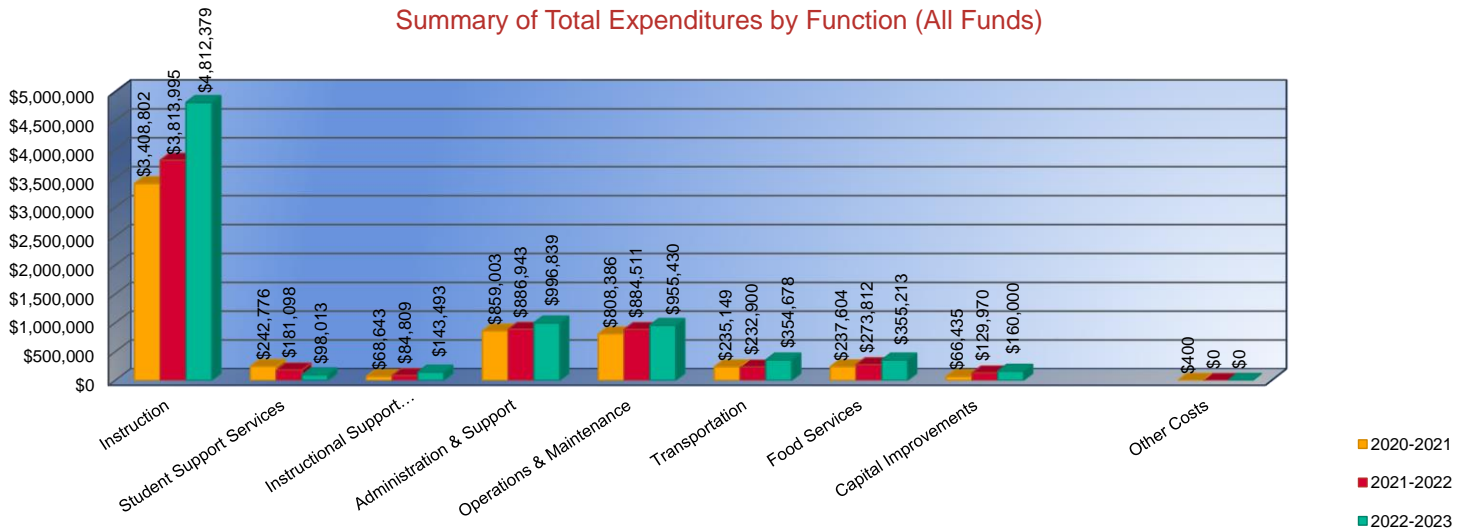
Total Expenditures	\$3,227,345	54%	\$3,598,023	55%	1%	\$4,162,379	53%	-2%
Current Expenditures	\$3,227,345	61%	\$3,598,023	63%	2%	\$4,162,379	65%	2%

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)

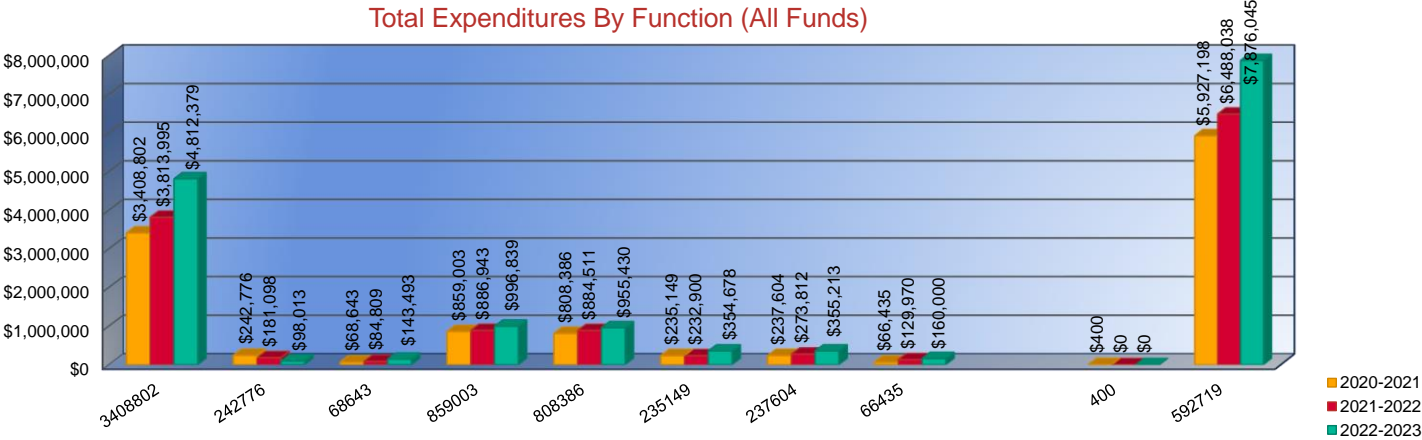
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$3,408,802	\$3,813,995	\$4,812,379
Student Support	\$242,776	\$181,098	\$98,013
Instructional Support	\$68,643	\$84,809	\$143,493
Administration & Support	\$859,003	\$886,943	\$996,839
Operations & Maintenance	\$808,386	\$884,511	\$955,430
Transportation	\$235,149	\$232,900	\$354,678
Food Services	\$237,604	\$273,812	\$355,213
Capital Improvements	\$66,435	\$129,970	\$160,000
Debt Services	\$0	\$0	\$0
Other Costs	\$400	\$0	\$0
Total Expenditures ¹	\$5,927,198	\$6,488,038	\$7,876,045

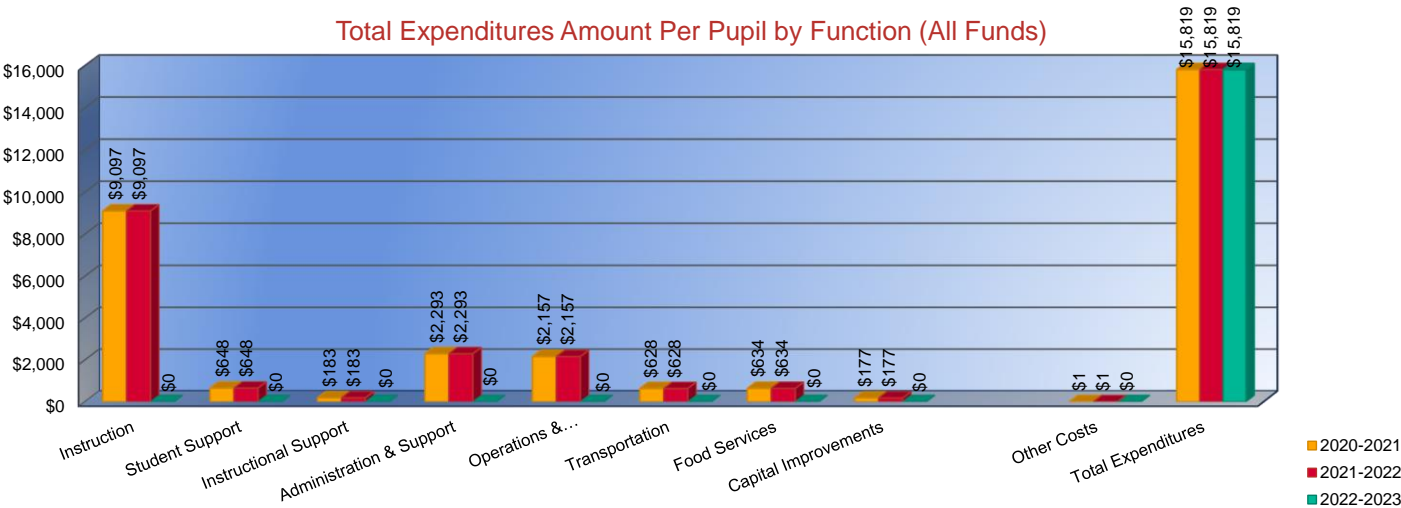
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$9,097	\$10,055	11057.85616
Student Support	\$648	\$477	\$225
Instructional Support	\$183	\$224	\$330
Administration & Support	\$2,293	\$2,338	\$2,291
Operations & Maintenance	\$2,157	\$2,332	\$2,195
Transportation	\$628	\$614	\$815
Food Services	\$634	\$722	\$816
Capital Improvements	\$177	\$343	\$368
Debt Services	\$0	\$0	\$0
Other Costs	\$1	\$0	\$0
Total Expenditures ¹	\$15,819	\$17,105	\$18,098
Enrollment (FTE) ²	374.7	379.3	435.2

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.

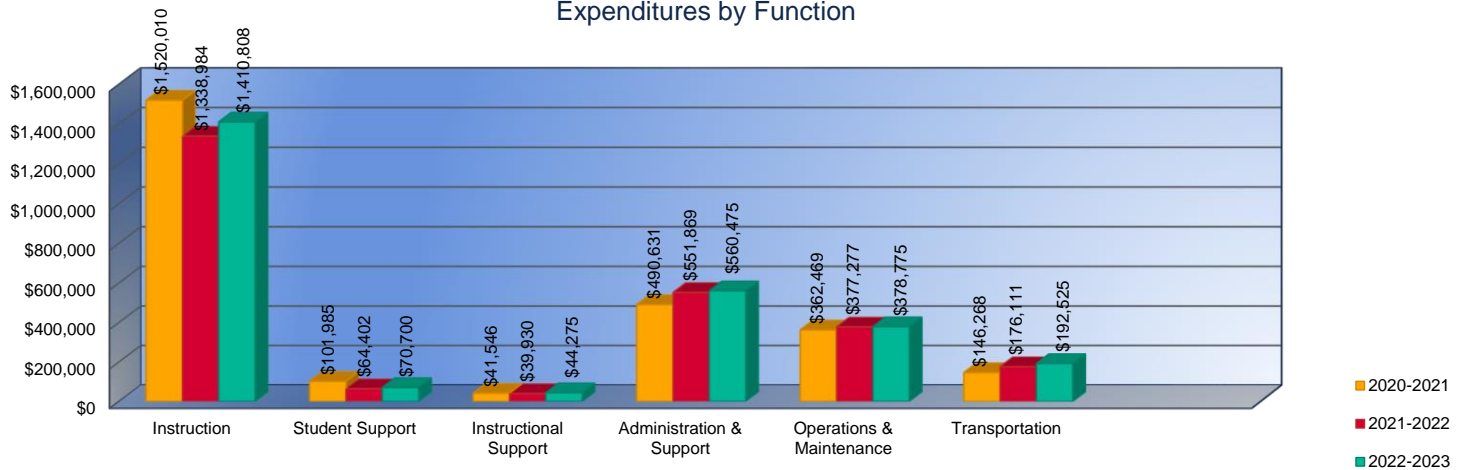


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$1,520,010	57%	\$1,338,984	53%	-12%	\$1,410,808	53%	5%
Student Support	\$101,985	4%	\$64,402	3%	-37%	\$70,700	3%	10%
Instructional Support	\$41,546	2%	\$39,930	2%	-4%	\$44,275	2%	11%
Administration & Support	\$490,631	18%	\$551,869	22%	12%	\$560,475	21%	2%
Operations & Maintenance	\$362,469	14%	\$377,277	15%	4%	\$378,775	14%	0%
Transportation	\$146,268	5%	\$176,111	7%	20%	\$192,525	7%	9%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$2,662,909	100%	\$2,548,573	100%	-4%	\$2,657,558	100%	4%
Amount per Pupil	\$7,107		\$6,719		-5%	\$6,107		-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)

	2020-2021 Actual
General	\$1,475,564
Federal Funds	\$123,674
Supplemental General	\$44,446
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$276,205
Bilingual Education	\$0
Virtual Education	\$286,154
Capital Outlay	\$181,457
Driver Education	\$4,837
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$444,955
Cost of Living	\$0
Career and Postsecondary Ed.	\$142,016
Gifts & Grants ¹	\$17,136
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$225,666
Contingency Reserve	\$0
Text Book & Student Material	\$51,249
Activity Fund	\$135,443
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,408,802
Enrollment (FTE) ³	374.7
Amount per Pupil ²	\$9,097
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,408,802

2021-2022 Actual	% Change
\$1,307,937	-11%
\$320,179	159%
\$31,047	-30%
\$0	0%
\$262,208	-5%
\$0	0%
\$279,354	-2%
\$215,972	19%
\$4,596	-5%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$516,034	16%
\$0	0%
\$154,305	9%
\$11,669	-32%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$252,909	12%
\$250,038	0%
\$58,760	15%
\$148,987	10%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$3,813,995	12%
379.3	1%
\$10,055	11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$4,812,379	26%
435.2	15%
\$11,058	10%
\$0	0%
\$0	0%
\$0	0%
\$4,812,379	26%

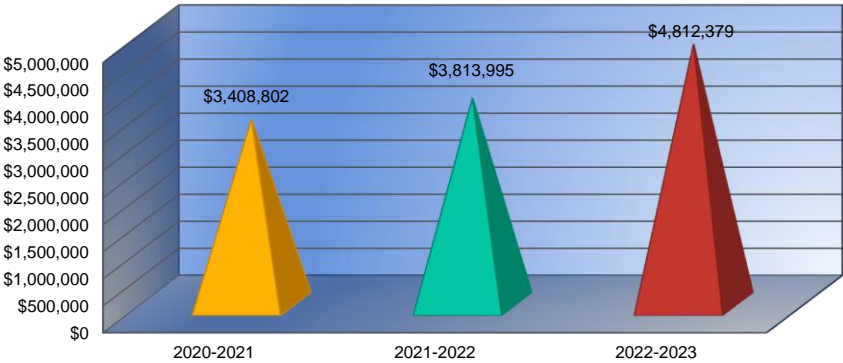
2022-2023 Budget	% Change
\$1,319,901	1%
\$173,777	-46%
\$90,907	193%
\$30,000	0%
\$644,622	146%
\$0	0%
\$437,036	56%
\$650,000	201%
\$24,143	425%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$895,341	74%
\$0	0%
\$244,631	59%
\$20,000	71%
\$0	0%
\$0	0%
\$0	0%
\$282,021	12%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$4,812,379	26%
435.2	15%
\$11,058	10%
\$0	0%
\$0	0%
\$0	0%
\$4,812,379	26%

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

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$3,727,954	\$0	\$3,727,954	\$0			\$0	\$0
Supplemental General	\$945,607	\$58,211	\$0			\$0	\$887,396	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$30,000	\$0		\$0	\$0	\$30,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$644,622	\$318,622		\$0	\$0	\$326,000	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$732,361	\$14,588			\$0	\$712,773	\$5,000	\$0
Capital Outlay	\$1,503,775	\$2,128,042	\$0	\$0	\$0	\$0	\$602,279	\$1,226,546
Driver Training	\$24,793	\$16,418	\$3,375	\$0	\$0	\$0	\$5,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$350,078	\$26,361	\$1,562	\$102,466	\$15,000	\$100,000	\$104,689	\$0
Professional Development	\$89,072	\$48,480	\$5,592	\$0	\$0	\$35,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$937,341	\$266,111	\$0	\$0	\$0	\$671,230	\$0	\$0
Career and Postsecondary Education	\$244,631	\$103,631	\$0	\$0	\$0	\$141,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$32,797	\$7,797	\$0	\$0			\$25,000	\$32,797
Textbook & Student Materials Revolving		\$49,687						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$455,872	\$0	\$455,872					
Contingency Reserve		\$417,425						
Activity Funds		\$53,918						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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	\$185,942	-\$49,940		\$235,882				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$9,904,845	\$3,459,351	\$4,194,355	\$338,348	\$15,000	\$2,016,003	\$1,629,364	\$1,259,343
Less Transfers	\$2,016,003							
TOTAL Budget Expenditures	\$7,888,842							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	3,451,588	3,433,681	4,194,355
Federal Revenues	429,264	670,965	338,348
Local Revenues ¹	1,828,548	1,874,673	1,644,364
Total Revenues	5,709,400	5,979,319	6,177,067
Revenues Per Pupil	15,237	15,764	14,194

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

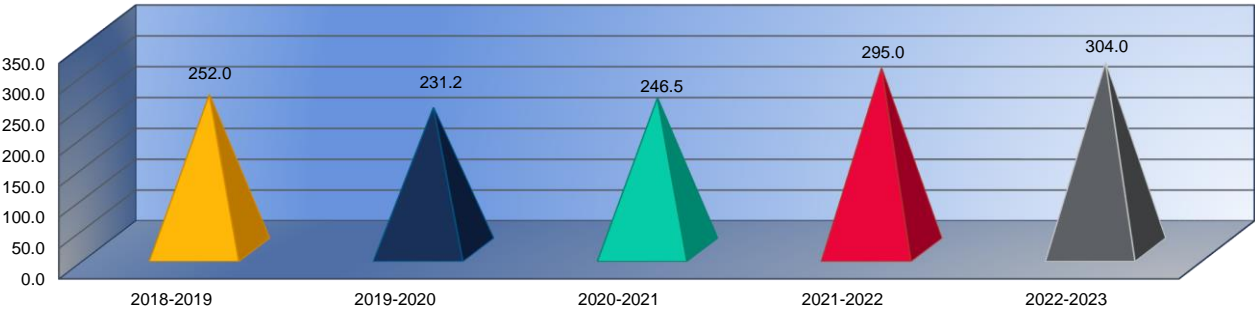
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

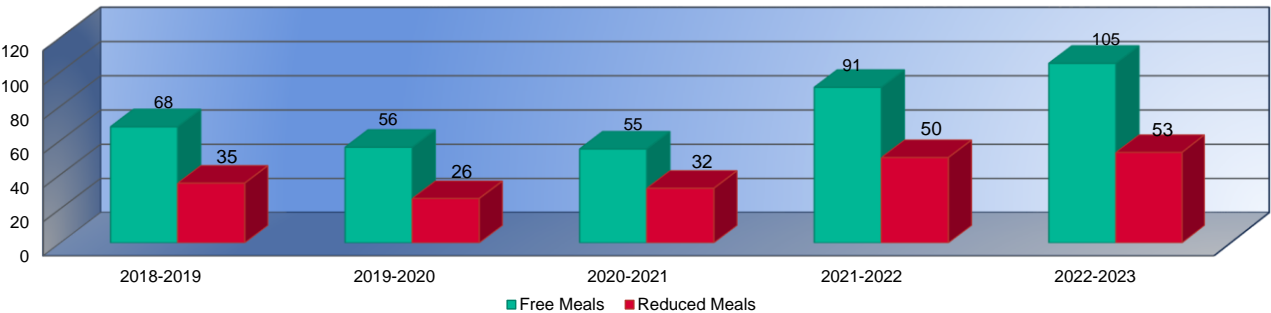
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	252.0	231.2	-8%	246.5	7%	295.0	20%	304.0	3%
Free Meal Student Headcount	68	56	-18%	55	-2%	91	65%	105	15%
Reduced Meal Student Headcount	35	26	-26%	32	23%	50	56%	53	6%

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

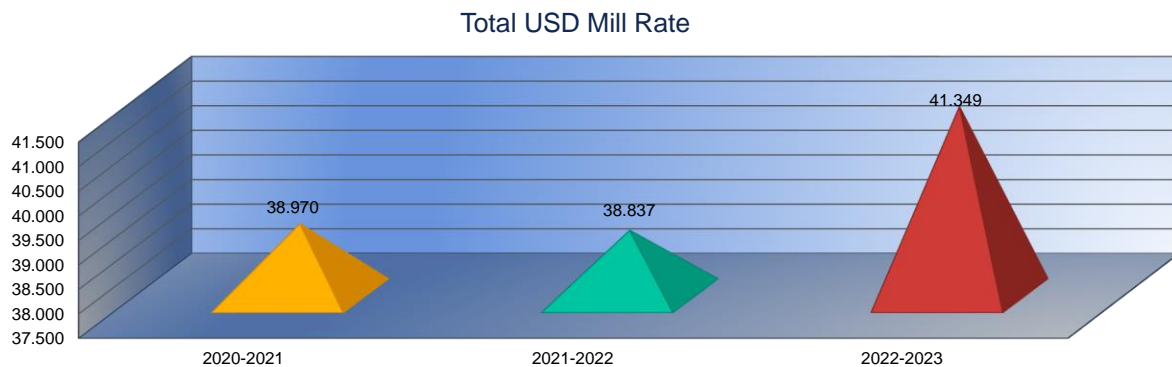


Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	10.970
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	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	38.970
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission #422	2.000
Recreation Commission #424	2.000
TOTAL OTHER	4.000

2021-2022 Actual
20.000
10.837
0.000
8.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
38.837
0.000
0.000
0.000
2.000
2.000
4.000

2022-2023 Budget
20.000
13.349
0.000
8.000
0.000
0.000
0.000
0.000
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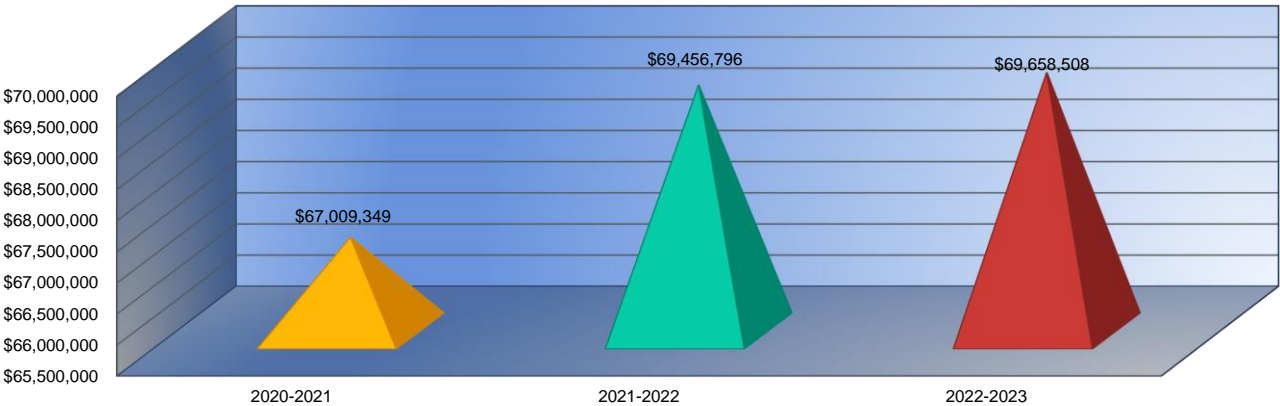
Other Information

	2020-2021 Actual
Assessed Valuation	\$67,009,349
Total USD Debt	\$0

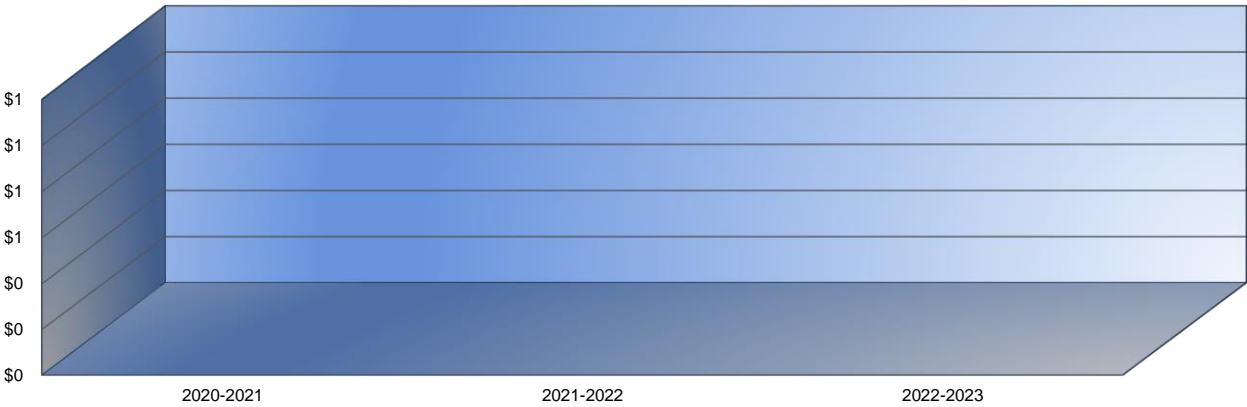
	2021-2022 Actual
Assessed Valuation	\$69,456,796
Total USD Debt	\$0

	2022-2023 Budget
Assessed Valuation	\$69,658,508
Total USD Debt	\$0

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)	4.0	\$412,336	\$103,084	4.0	\$421,455	\$105,364	4.0	\$433,800	\$108,450
Teachers (Full Time)	30.4	\$1,640,050	\$53,949	33.3	\$1,836,835	\$55,160	32.2	\$1,831,212	\$56,870
Other Certified (Licensed) Personnel	3.3	\$202,130	\$61,252	2.3	\$146,506	\$63,698	3.0	\$178,000	\$59,333
Classified Personnel	20.9	\$854,114	\$40,867	21.4	\$835,071	\$39,022	22.2	\$867,000	\$39,054
Substitutes/Temporary Help	~~~~~	\$46,322	~~~~~	~~~~~	\$32,861	~~~~~	~~~~~	\$35,000	~~~~~

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)****.

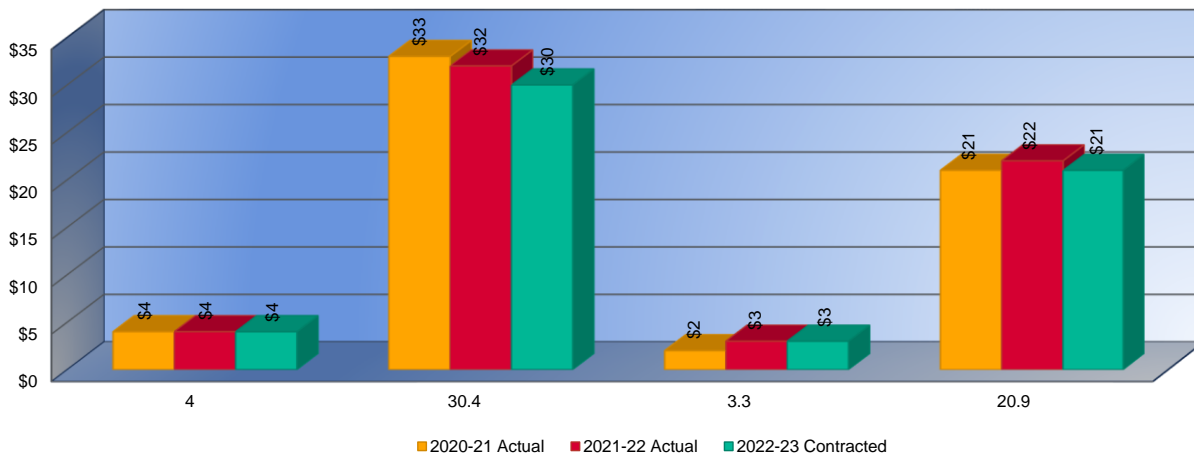
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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