

Budget at a Glance



2021-2022

USD 499 - Galena

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	\$6,720,880	56%	\$6,956,371	58%	4%	\$7,943,035	58%	14%
Student Support Services	\$402,375	3%	\$439,335	4%	9%	\$400,227	3%	-9%
Instructional Support Services	\$130,421	1%	\$99,465	1%	-24%	\$91,112	1%	-8%
Administration & Support	\$1,315,849	11%	\$1,314,412	11%	0%	\$1,244,358	9%	-5%
Operations & Maintenance	\$1,664,786	14%	\$1,535,458	13%	-8%	\$1,719,673	13%	12%
Transportation	\$259,900	2%	\$300,865	3%	16%	\$468,981	3%	56%
Food Services	\$544,316	5%	\$460,347	4%	-15%	\$529,697	4%	15%
Capital Improvements	\$91,644	1%	\$39,310	0%	-57%	\$500,000	4%	1172%
Debt Services	\$775,278	7%	\$773,643	6%	0%	\$771,557	6%	0%
Other Costs	\$0	0%	\$189	<1%	0%	\$195	<1%	3%
Total Expenditures¹	11,905,449	100%	\$11,919,395	100%	0%	\$13,668,835	100%	15%
Amount per Pupil	\$14,522		\$15,416		6%	\$17,524		14%
Current Expenditures²	\$10,684,452	100%	\$10,969,008	100%	3%	\$11,912,278	100%	9%
Amount per Pupil	\$13,033		\$14,187		9%	\$15,272		8%

Percent of Expenditures for Instruction³

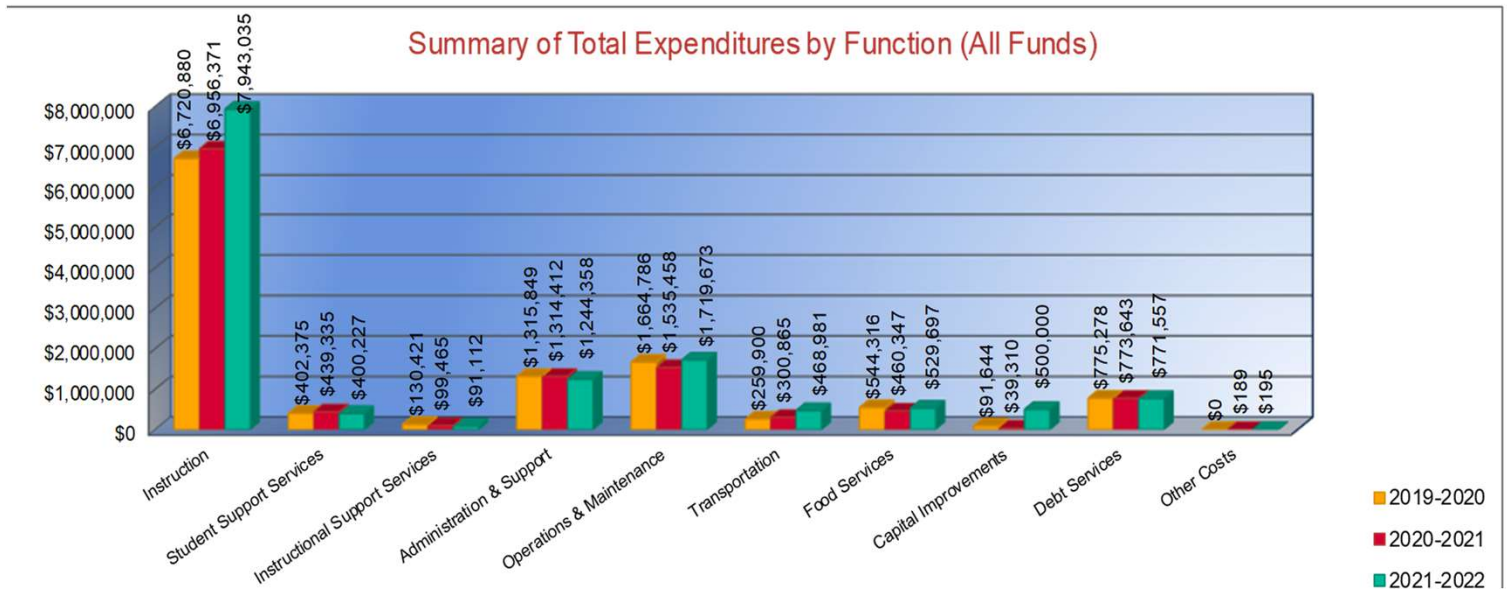
Total Expenditures	\$6,712,123	56%	\$6,951,183	58%	2%	\$7,933,035	58%	0%
Current Expenditures	\$6,712,123	63%	\$6,951,183	63%	0%	\$7,933,035	67%	4%

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)

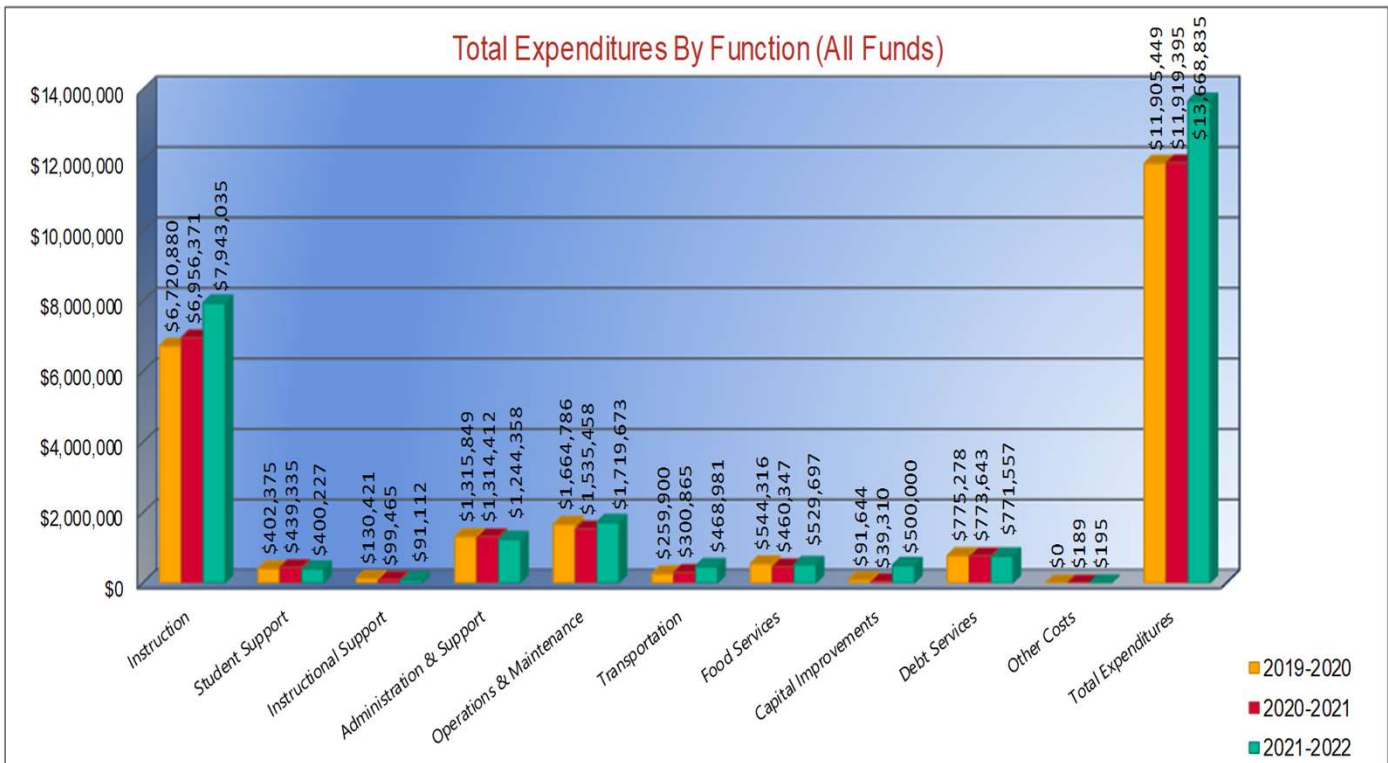
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$6,720,880	\$6,956,371	\$7,943,035
Student Support	\$402,375	\$439,335	\$400,227
Instructional Support	\$130,421	\$99,465	\$91,112
Administration & Support	\$1,315,849	\$1,314,412	\$1,244,358
Operations & Maintenance	\$1,664,786	\$1,535,458	\$1,719,673
Transportation	\$259,900	\$300,865	\$468,981
Food Services	\$544,316	\$460,347	\$529,697
Capital Improvements	\$91,644	\$39,310	\$500,000
Debt Services	\$775,278	\$773,643	\$771,557
Other Costs	\$0	\$189	\$195
Total Expenditures¹	\$11,905,449	\$11,919,395	\$13,668,835

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.

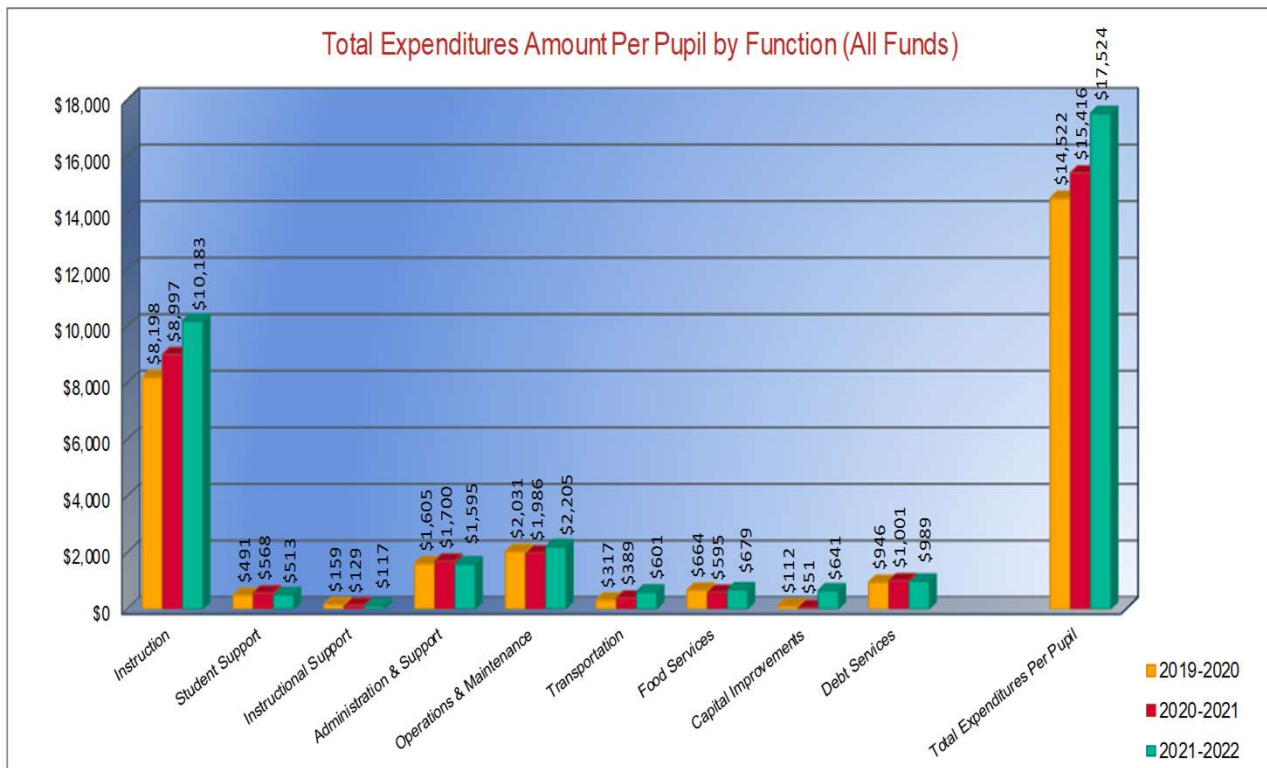


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$8,198	\$8,997	\$10,183
Student Support	\$491	\$568	\$513
Instructional Support	\$159	\$129	\$117
Administration & Support	\$1,605	\$1,700	\$1,595
Operations & Maintenance	\$2,031	\$1,986	\$2,205
Transportation	\$317	\$389	\$601
Food Services	\$664	\$595	\$679
Capital Improvements	\$112	\$51	\$641
Debt Services	\$946	\$1,001	\$989
Other Costs	\$0	\$0	\$0
Total Expenditures Per Pupil¹	\$14,522	\$15,416	\$17,524
Enrollment (FTE) ²	819.8	773.2	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.

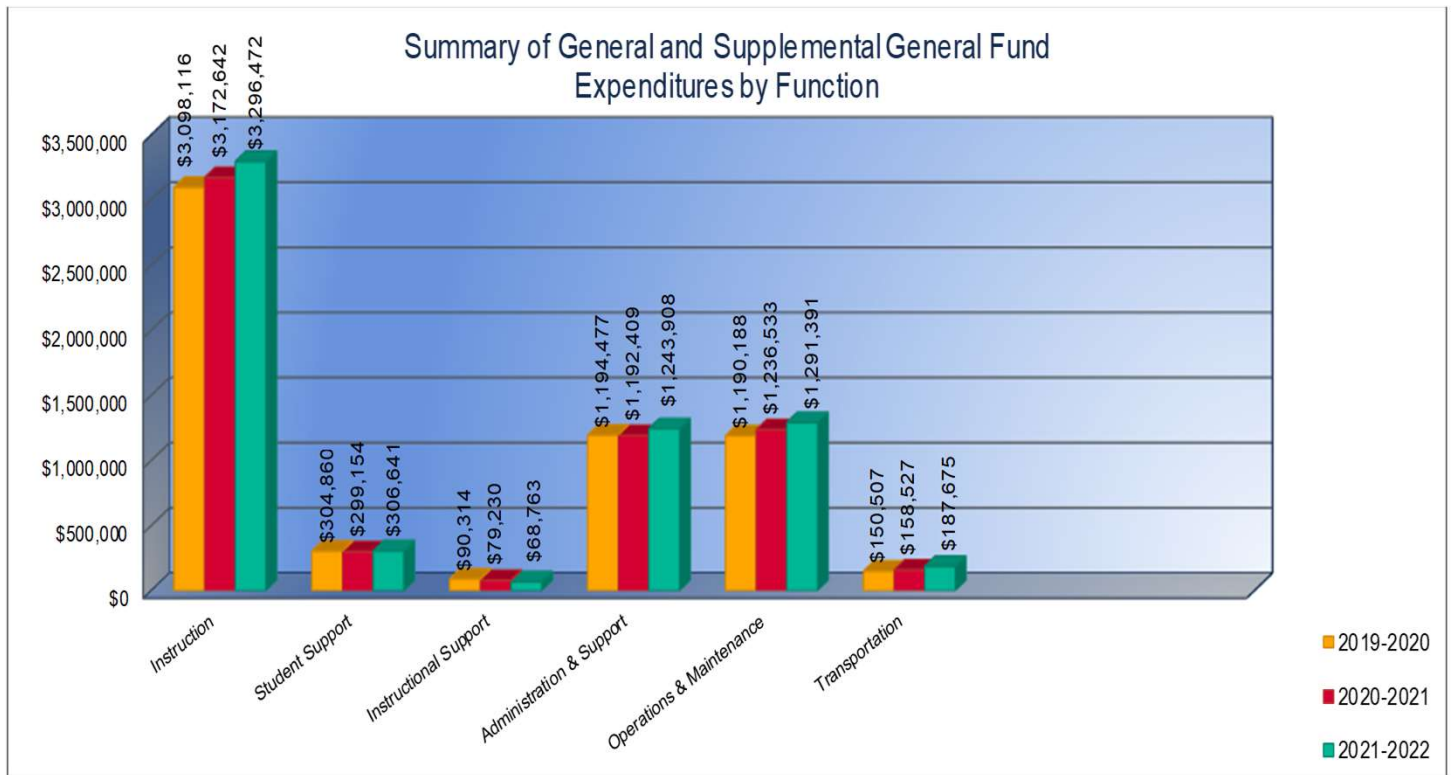
2 FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



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	\$3,098,116	51%	\$3,172,642	52%	2%	\$3,296,472	52%	4%
Student Support	\$304,860	5%	\$299,154	5%	-2%	\$306,641	5%	3%
Instructional Support	\$90,314	1%	\$79,230	1%	-12%	\$68,763	1%	-13%
Administration & Support	\$1,194,477	20%	\$1,192,409	19%	0%	\$1,243,908	19%	4%
Operations & Maintenance	\$1,190,188	20%	\$1,236,533	20%	4%	\$1,291,391	20%	4%
Transportation	\$150,507	2%	\$158,527	3%	5%	\$187,675	3%	18%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%
Total Expenditures	\$6,028,462	100%	\$6,138,495	100%	2%	\$6,394,850	100%	4%
Amount per Pupil	\$7,354		\$7,939		8%	\$8,199		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.



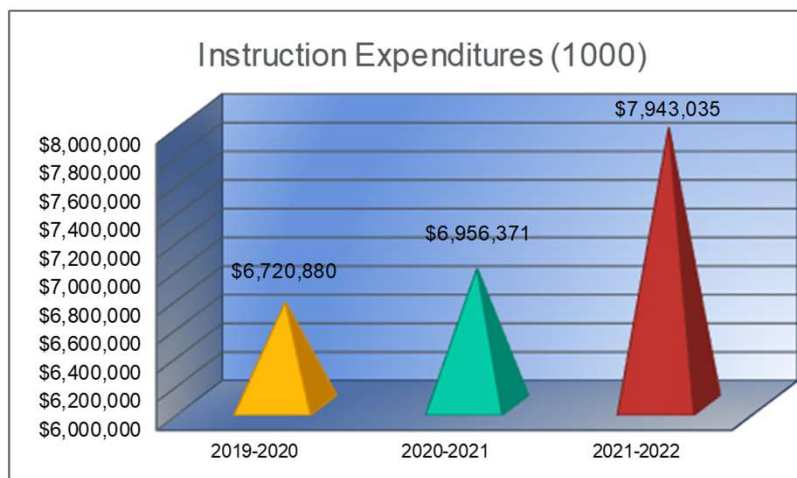
Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$2,813,822	\$2,897,520	3%	\$2,876,472	-1%
Federal Funds	\$478,947	\$762,592	59%	\$786,721	3%
Supplemental General	\$284,294	\$275,122	-3%	\$420,000	53%
Preschool-Aged At-Risk	\$635	\$73,185	11425%	\$107,083	46%
At Risk (K-12)	\$1,013,272	\$910,360	-10%	\$1,182,378	30%
Bilingual Education	\$0	\$0	0%	\$839	0%
Virtual Education	\$21,500	\$21,500	0%	\$35,000	63%
Capital Outlay	\$8,757	\$5,188	-41%	\$10,000	93%
Driver Education	\$9,989	\$11,725	17%	\$18,565	58%
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	\$1,229,295	\$1,261,881	3%	\$1,340,997	6%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$195,671	\$190,148	-3%	\$214,754	13%
Gifts & Grants ¹	\$87,341	\$30,225	-65%	\$31,654	5%
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	\$540,295	\$482,873	-11%	\$918,572	90%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$9,225	\$5,057	-45%		
Activity Fund	\$27,837	\$28,995	4%		
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	\$6,720,880	\$6,956,371	4%	\$7,943,035	14%
Enrollment (FTE) ³	819.8	773.2	-6%	780.0	1%
Amount per Pupil ²	\$8,198	\$8,997	10%	\$10,183	13%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$6,720,880	\$6,956,371	4%	\$7,943,035	14%

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	\$7,094,812	\$0	\$7,094,812	\$0			\$0	\$0
Supplemental General	\$2,193,719	\$29,768	\$1,829,123			\$26,750	\$308,078	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$107,083	\$29,999		\$0	\$0	\$77,084	\$0	\$0
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At Risk (K-12)	\$0	\$51,123		\$0	\$0	\$1,236,841	\$0	\$0
Bilingual Education	\$839	\$839		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$35,000	\$0				\$35,000	\$0	\$0
Capital Outlay	\$985,000	\$932,164	\$180,508	\$0	\$0	\$0	\$158,916	\$286,588
Driver Training	\$19,615	\$6,449	\$2,280	\$0	\$0	\$10,886	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$536,876	\$89,229	\$2,611	\$442,748	\$0	\$0	\$2,288	\$0
Professional Development	\$19,807	\$4,807	\$0	\$0	\$0	\$15,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,390,102	\$219,388	\$0	\$0	\$0	\$1,289,648	\$0	\$118,934
Career and Postsecondary Education	\$242,022	\$12,800	\$0	\$0	\$0	\$229,222	\$0	\$0
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$31,654	\$85,499	\$11,250	\$11,250			\$0	\$76,345
Textbook & Student Materials Revolving		\$58,250						
School Retirement	\$0	\$0				\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$918,572	\$0	\$918,572					
Contingency Reserve		\$474,025						
Activity Funds		\$12,197						
Bond and Interest #1	\$771,557	\$1,294,223	\$609,530	\$0	\$0		\$190,884	\$1,323,080
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	\$927,894	-\$106,204		\$3,146,126				\$2,112,028
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$15,274,552	\$3,194,556	\$10,648,686	\$3,600,124	\$0	\$2,920,431	\$660,166	\$3,916,975
Less Transfers	\$2,893,681							
TOTAL Budget Expenditures	\$12,380,871							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	10,014,289	9,993,539	10,648,686
Federal Revenues	936,513	1,313,480	3,600,124
Local Revenues ¹	1,356,365	1,071,010	660,166
Total Revenues	12,307,167	12,378,029	14,908,976
Revenues Per Pupil	15,012	16,009	19,114

¹ Excludes "Transfers" to avoid duplication of revenue.

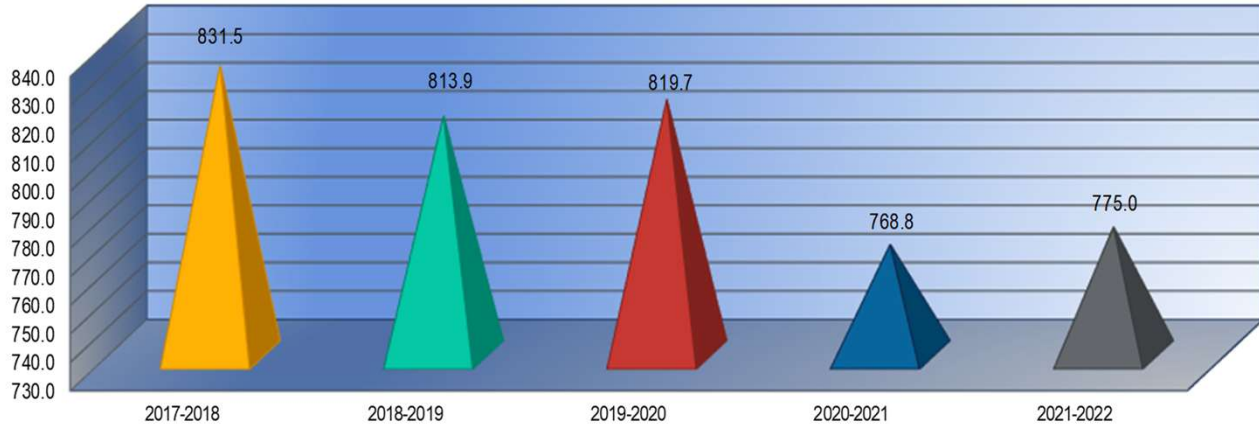
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

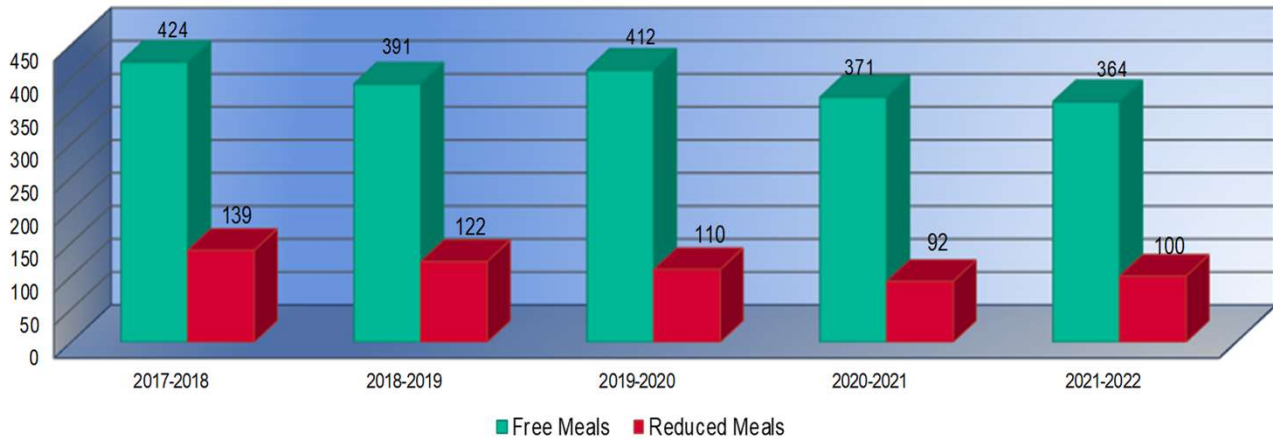
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	831.5	813.9	-2%	819.7	1%	768.8	-6%	775.0	1%
Free Meal Student Headcount	424	391	-8%	412	5%	371	-10%	364	-2%
Reduced Meal Student Headcount	139	122	-12%	110	-10%	92	-16%	100	9%

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

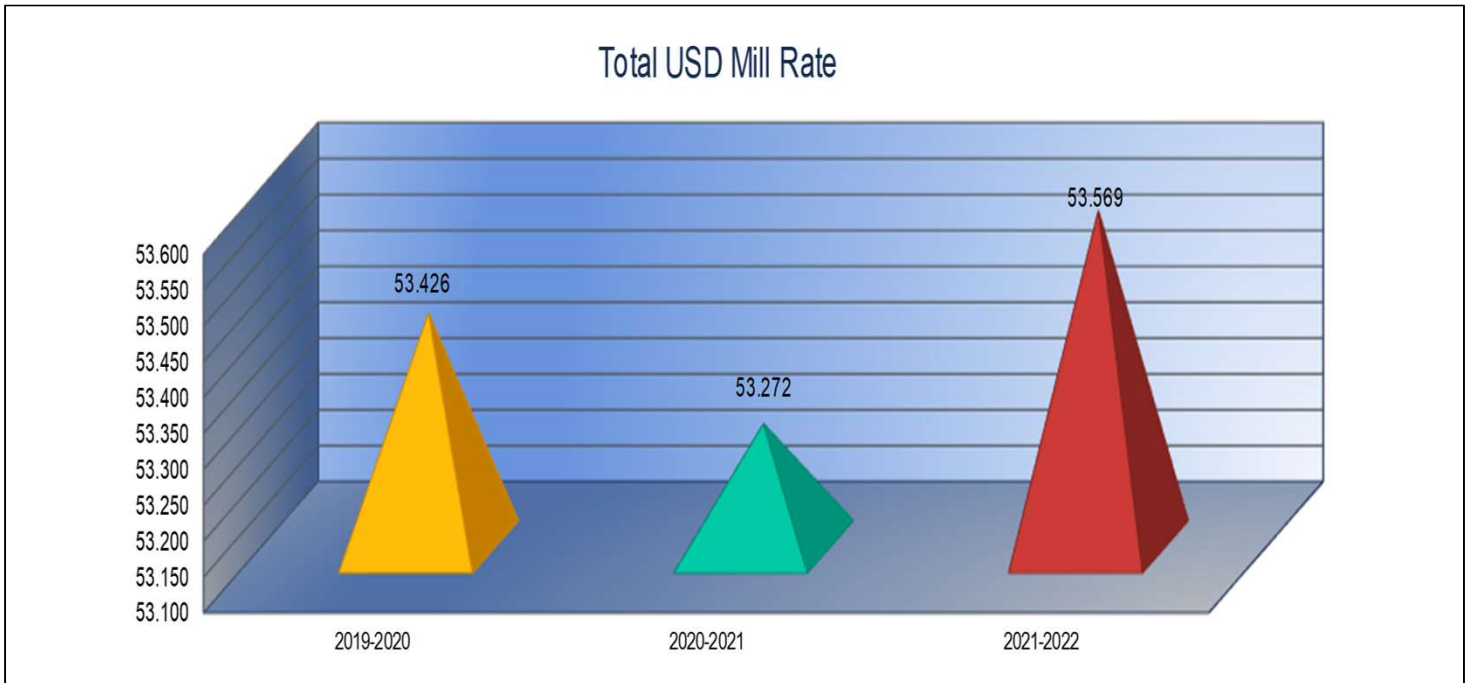


Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	16.687
Adult Education	0.000
Capital Outlay	7.515
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	9.224
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.426
Historical Museum	1.002
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.002

	2020-2021 Actual
General	20.000
Supplemental General	15.683
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	9.589
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.272
Historical Museum	1.001
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.001

	2021-2022 Budget
General	20.000
Supplemental General	15.980
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	9.589
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	53.569
Historical Museum	1.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.000



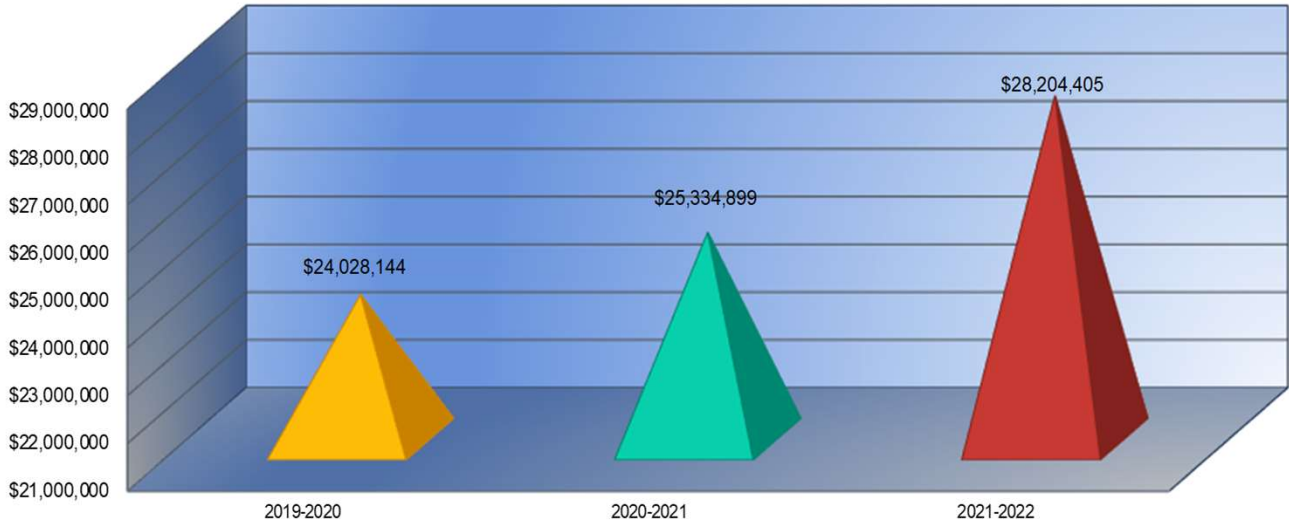
Other Information

	2019-2020 Actual
Assessed Valuation	\$24,028,144
Total USD Debt	\$7,190,000

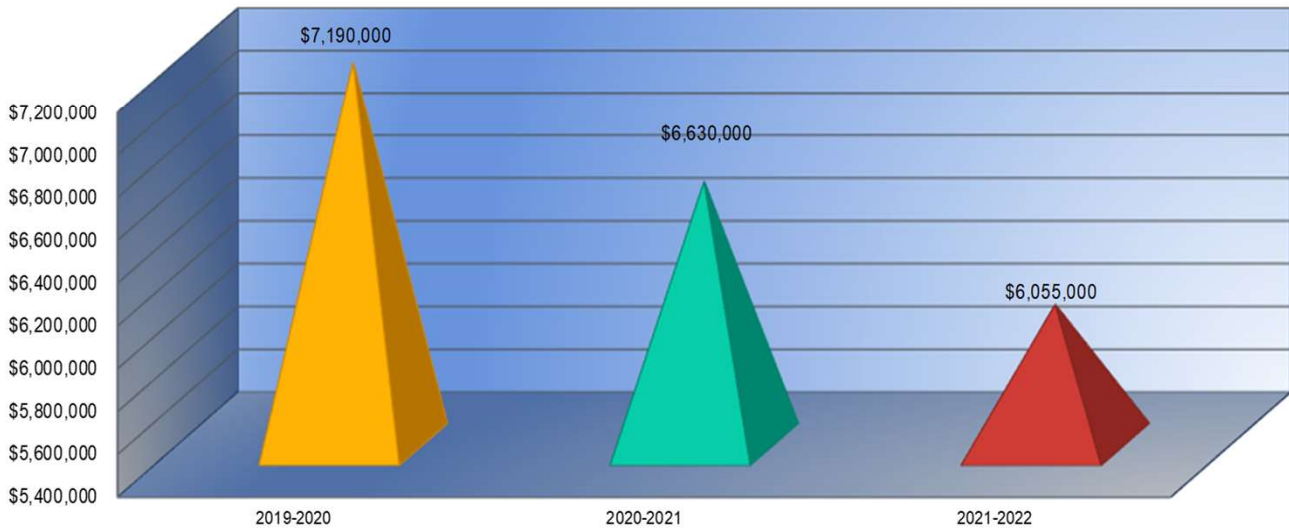
	2020-2021 Actual
Assessed Valuation	\$25,334,899
Total USD Debt	\$6,630,000

	2021-2022 Budget
Assessed Valuation	\$28,204,405
Total USD Debt	\$6,055,000

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)	9.5	\$847,071	\$89,165	0.0	\$0	\$0	0.0	\$0	\$0
Teachers (Full Time)	52.0	\$2,966,024	\$57,039	0.0	\$0	\$0	0.0	\$0	\$0
Other Certified (Licensed) Personnel	5.0	\$318,536	\$63,707	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	33.0	\$1,436,011	\$43,515	0.0	\$0	\$0	0.0	\$0	\$0
Substitutes/Temporary Help	~~~~~	\$50,790	~~~~~	~~~~~	\$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.

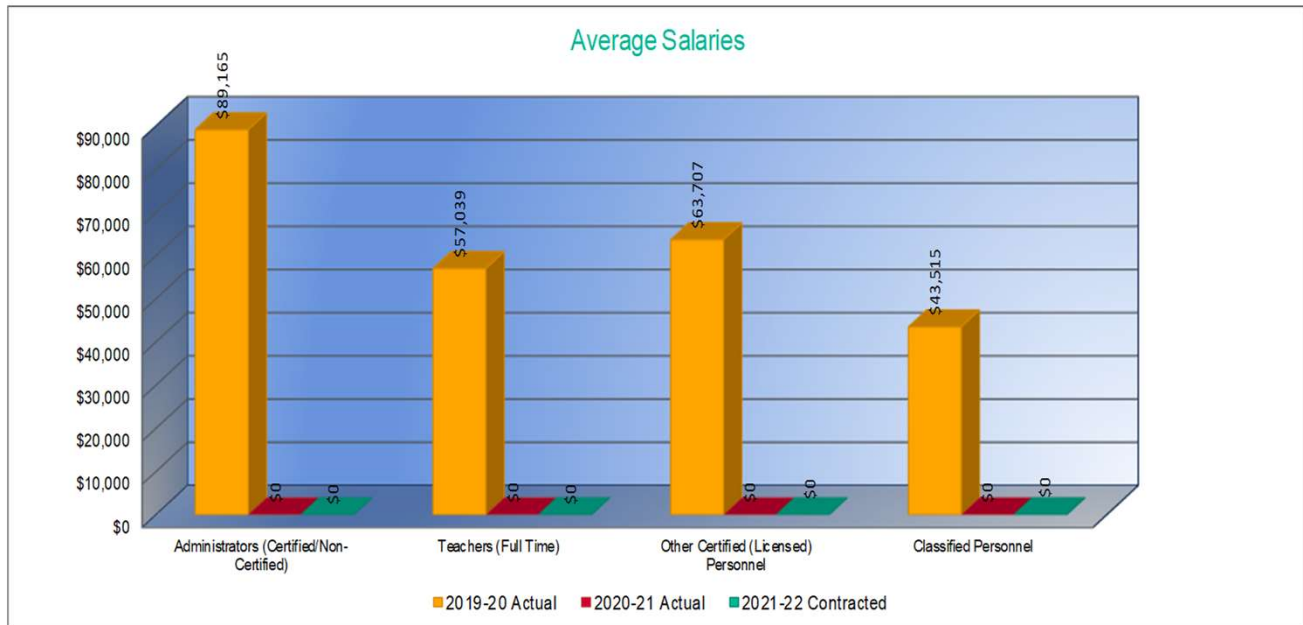
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer

*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

**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

****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.



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