

Budget at a Glance

USD 348 - Baldwin City

2022-2023



Kansas leads the world in the success of each student.

Budget at a Glance

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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	\$9,768,189	51%	\$10,219,508	52%	5%	\$10,850,938	47%	6%
Student Support Services	\$904,338	5%	\$912,853	5%	1%	\$1,029,356	4%	13%
Instructional Support Services	\$367,281	2%	\$391,890	2%	7%	\$406,278	2%	4%
Administration & Support	\$1,725,002	9%	\$1,769,235	9%	3%	\$1,835,167	8%	4%
Operations & Maintenance	\$1,515,417	8%	\$1,658,028	8%	9%	\$1,974,541	9%	19%
Transportation	\$644,864	3%	\$780,162	4%	21%	\$855,235	4%	10%
Food Services	\$620,084	3%	\$773,607	4%	25%	\$1,142,155	5%	48%
Capital Improvements	\$938,802	5%	\$704,149	4%	-25%	\$1,311,950	6%	86%
Debt Services	\$2,515,539	13%	\$2,517,776	13%	0%	\$3,527,095	15%	40%

Budget at-a-Glance

2022-2023 | USD #348

Other Costs	\$5,336	<1%	\$35,346	0%	562%	\$80,000	0%	126%
Total Expenditures¹	19,004,852	100%	\$19,762,554	100%	4%	\$23,012,715	100%	16%
Amount per Pupil	\$14,989		\$15,421		3%	\$16,863		9%
Current Expenditures²	\$17,600,577	100%	\$18,676,295	100%	6%	\$20,827,815	100%	12%
Amount per Pupil	\$13,882		\$14,574		5%	\$15,262		5%

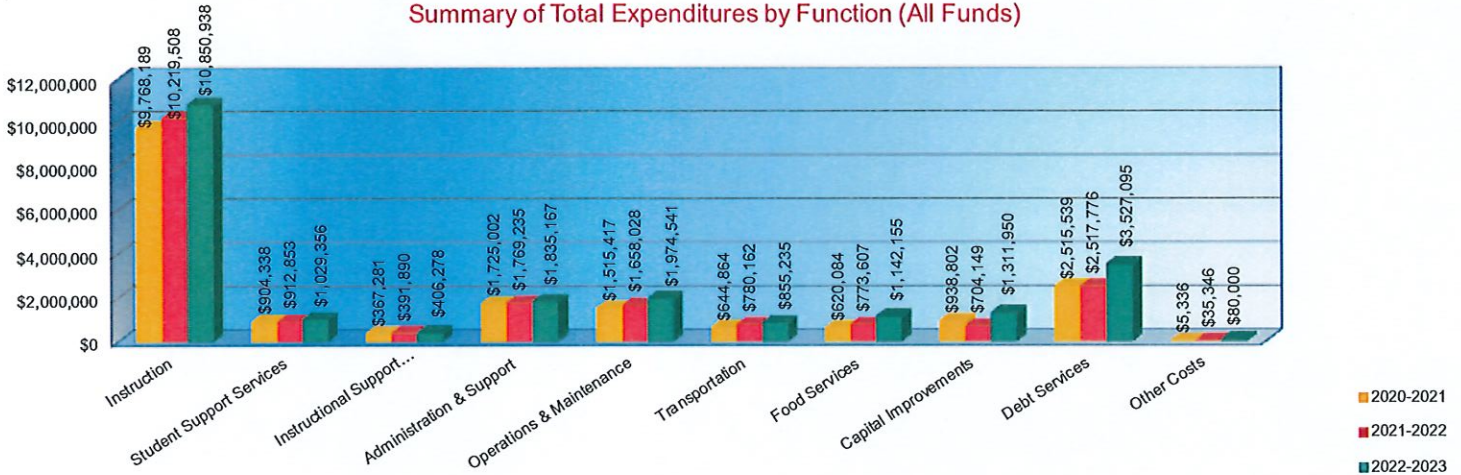
Percent of Expenditures for Instruction³

Total Expenditures	\$9,519,269	50%	\$9,899,525	50%	0%	\$10,459,088	45%	-5%
Current Expenditures	\$9,519,269	54%	\$9,899,525	53%	-1%	\$10,459,088	50%	-3%

- 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.
- Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
- 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)

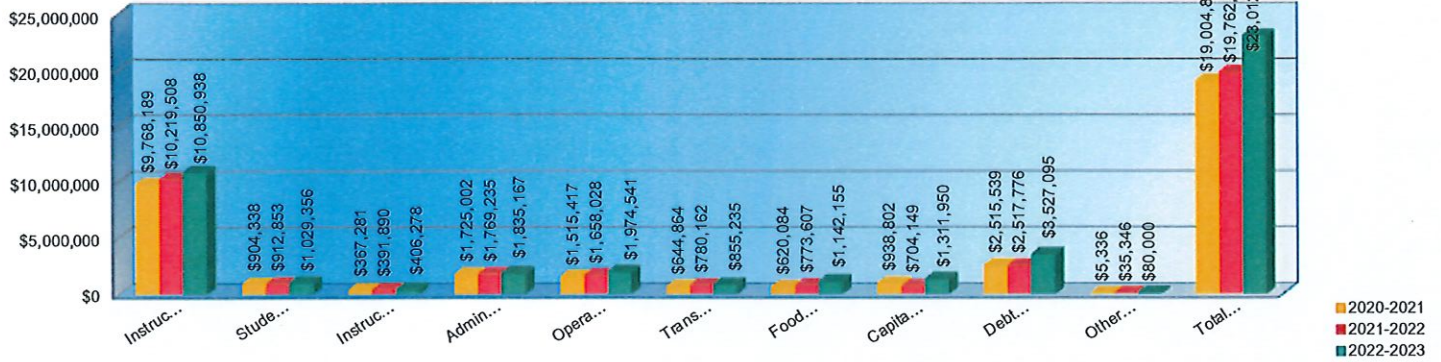


Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$9,768,189	\$10,219,508	\$10,850,938
Student Support	\$904,338	\$912,853	\$1,029,356
Instructional Support	\$367,281	\$391,890	\$406,278
Administration & Support	\$1,725,002	\$1,769,235	\$1,835,167
Operations & Maintenance	\$1,515,417	\$1,658,028	\$1,974,541
Transportation	\$644,864	\$780,162	\$855,235
Food Services	\$620,084	\$773,607	\$1,142,155
Capital Improvements	\$938,802	\$704,149	\$1,311,950
Debt Services	\$2,515,539	\$2,517,776	\$3,527,095
Other Costs	\$5,336	\$35,346	\$80,000
Total Expenditures¹	\$19,004,852	\$19,762,554	\$23,012,715

- 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.

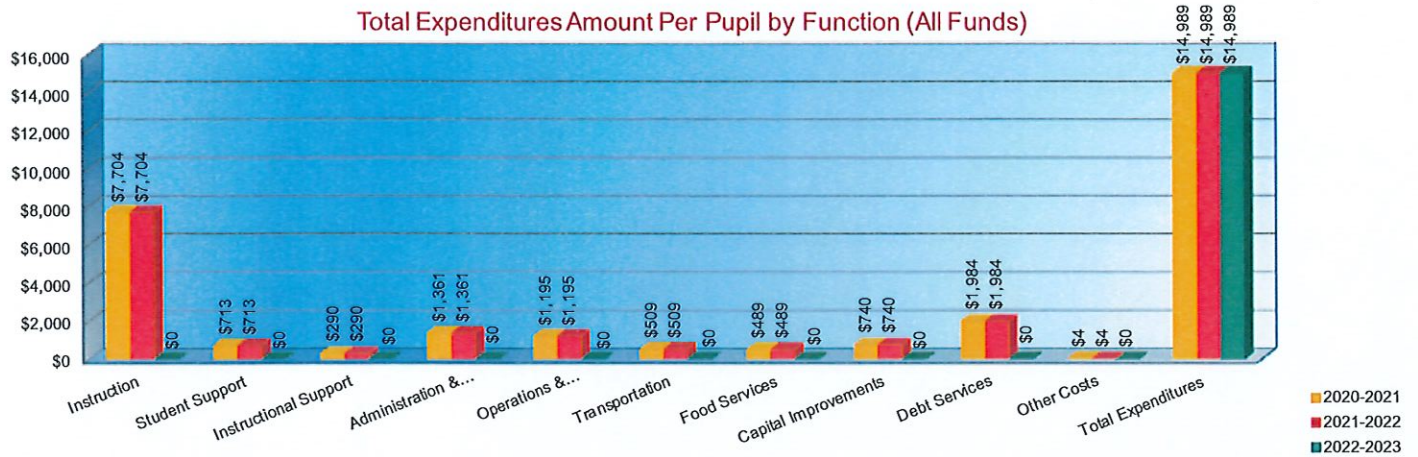
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$7,704	\$7,975	7951.152634
Student Support	\$713	\$712	\$754
Instructional Support	\$290	\$306	\$298
Administration & Support	\$1,361	\$1,381	\$1,345
Operations & Maintenance	\$1,195	\$1,294	\$1,447
Transportation	\$509	\$609	\$627
Food Services	\$489	\$604	\$837
Capital Improvements	\$740	\$549	\$961
Debt Services	\$1,984	\$1,965	\$2,585
Other Costs	\$4	\$28	\$59
Total Expenditures¹	\$14,989	\$15,421	\$16,863
Enrollment (FTE) ²	1,267.9	1,281.5	1,364.7

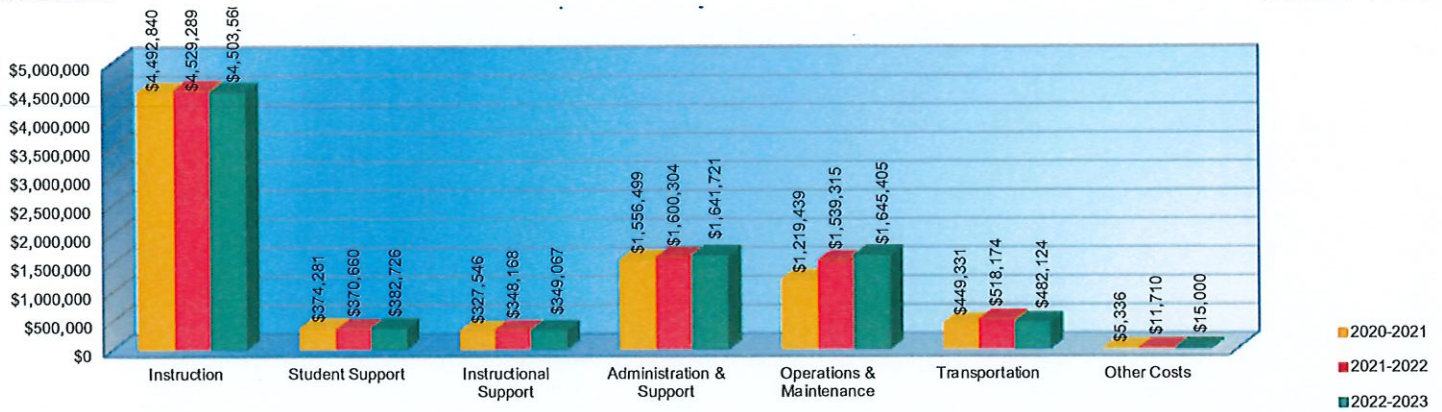
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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	\$4,492,840	53%	\$4,529,289	51%	1%	\$4,503,566	50%	-1%
Student Support	\$374,281	4%	\$370,660	4%	-1%	\$382,726	4%	3%
Instructional Support	\$327,546	4%	\$348,168	4%	6%	\$349,067	4%	0%
Administration & Support	\$1,556,499	18%	\$1,600,304	18%	3%	\$1,641,721	18%	3%
Operations & Maintenance	\$1,219,439	14%	\$1,539,315	17%	26%	\$1,645,405	18%	7%
Transportation	\$449,331	5%	\$518,174	6%	15%	\$482,124	5%	-7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$5,336	<1%	\$11,710	\$0	119%	\$15,000	0%	28%
Total Expenditures	\$8,425,272	100%	\$8,917,620	100%	6%	\$9,019,609	100%	1%
Amount per Pupil	\$6,645		\$6,959		5%	\$6,609		-5%

*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)

	2020-2021 Actual
General	\$2,766,548
Federal Funds	\$261,969
Supplemental General	\$1,726,292
Preschool-Aged At-Risk	\$72,141
At Risk (K-12)	\$743,826
Bilingual Education	\$0
Virtual Education	\$19,150
Capital Outlay	\$248,920
Driver Education	\$6,153
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$2,469,735
Cost of Living	\$0
Career and Postsecondary Ed.	\$581,925
Gifts & Grants¹	\$71,844
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$692,833
Contingency Reserve	\$0
Text Book & Student Material	\$68,487
Activity Fund	\$38,366
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$9,768,189
Enrollment (FTE)³	1,267.9
Amount per Pupil²	\$7,704
Adult Education	\$0
Adult Supplemental Education	\$0

	2021-2022 Actual	% Change
General	\$2,778,027	0%
Federal Funds	\$544,967	108%
Supplemental General	\$1,751,262	1%
Preschool-Aged At-Risk	\$54,408	-25%
At Risk (K-12)	\$633,994	-15%
Bilingual Education	\$3,394	0%
Virtual Education	\$124,528	550%
Capital Outlay	\$319,983	29%
Driver Education	\$8,342	36%
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	\$2,505,110	1%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$585,062	1%
Gifts & Grants¹	\$23,714	-67%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$696,038	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$90,947	33%
Activity Fund	\$99,732	160%
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	\$10,219,508	5%
Enrollment (FTE)³	1,281.5	1%
Amount per Pupil²	\$7,975	4%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%

	2022-2023 Budget	% Change
General	\$2,692,317	-3%
Federal Funds	\$713,074	31%
Supplemental General	\$1,811,249	3%
Preschool-Aged At-Risk	\$111,575	105%
At Risk (K-12)	\$766,255	21%
Bilingual Education	\$5,500	62%
Virtual Education	\$199,510	60%
Capital Outlay	\$391,850	22%
Driver Education	\$20,132	141%
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	\$2,552,788	2%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$608,480	4%
Gifts & Grants¹	\$177,764	650%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$800,444	15%
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	\$10,850,938	6%
Enrollment (FTE)³	1,364.7	6%
Amount per Pupil²	\$7,951	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%

Budget at-a-Glance

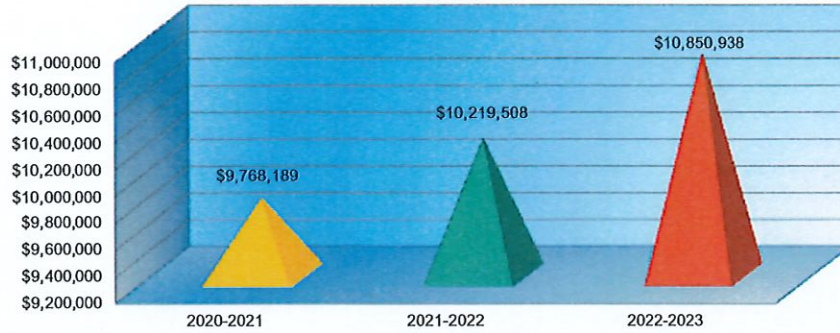
Special Education Coop	\$0
TOTAL	\$9,768,189

	\$0	0%
	\$10,219,508	5%

2022-2023 USD #348	
\$0	0%
\$10,850,938	6%

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	\$10,179,846	\$0	\$10,179,846	\$0			\$0	\$0
Supplemental General	\$3,331,003	\$179,031	\$1,524,600			\$0	\$1,627,372	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$123,575	\$0		\$0	\$0	\$123,575	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$863,255	\$0		\$0	\$0	\$863,255	\$0	\$0
Bilingual Education	\$5,500	\$933		\$0	\$0	\$4,567	\$0	\$0
Virtual Education	\$199,510	\$36,000			\$0	\$163,510	\$0	\$0
Capital Outlay	\$2,184,800	\$962,567	\$302,760	\$0	\$0	\$0	\$919,473	\$0
Driver Training	\$25,132	\$16,532	\$5,400	\$0	\$0	\$0	\$3,200	\$0
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,102,502	\$398,585	\$6,180	\$370,482	\$0	\$0	\$352,275	\$25,020
Professional Development	\$20,000	\$0	\$7,560	\$0	\$0	\$12,440	\$0	\$0
Parent Education Program	\$229,420	\$6,985	\$117,435	\$0	\$0	\$95,000	\$10,000	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$2,739,305	\$175,054	\$0	\$50,000	\$5,000	\$2,642,563	\$0	\$133,312
Career and Postsecondary Education	\$624,530	\$0	\$32,500	\$0	\$0	\$586,330	\$5,700	\$0
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$177,764	\$55,764	\$35,000	\$87,000			\$0	\$0
Textbook & Student Materials Revolving		\$113,159						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,254,812	\$0	\$1,254,812					
Contingency Reserve		\$604,190						
Activity Funds		\$0						
Bond and Interest #1	\$3,527,095	\$3,803,380	\$1,233,212	\$0	\$0	\$0	\$1,853,558	\$3,363,055
Bond and Interest #2	\$0	\$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	\$915,906	-\$163,574		\$1,079,480				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$27,503,955	\$6,188,606	\$14,699,305	\$1,586,962	\$5,000	\$4,491,240	\$4,771,578	\$3,521,387
Less Transfers	\$4,491,240							
TOTAL Budget Expenditures	\$23,012,715							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	13,442,004	13,778,485	14,699,305
Federal Revenues	1,186,636	1,766,110	1,586,962
Local Revenues ¹	4,510,621	4,697,897	4,776,578
Total Revenues	19,139,261	20,242,492	21,062,845
Revenues Per Pupil	15,095	15,796	15,434

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

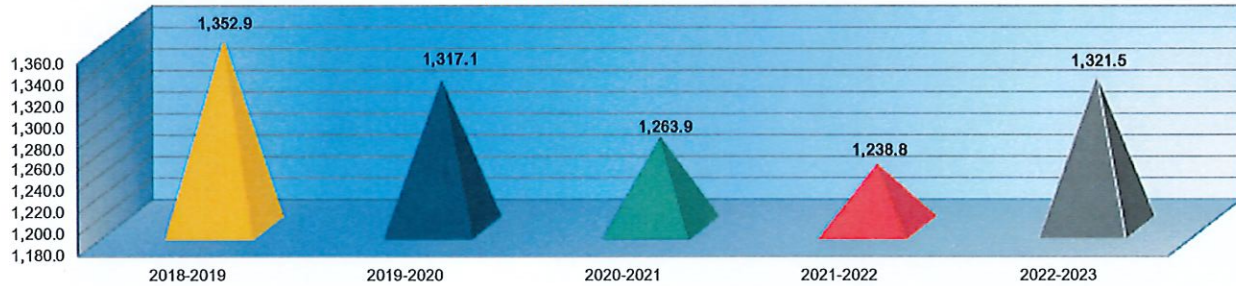
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

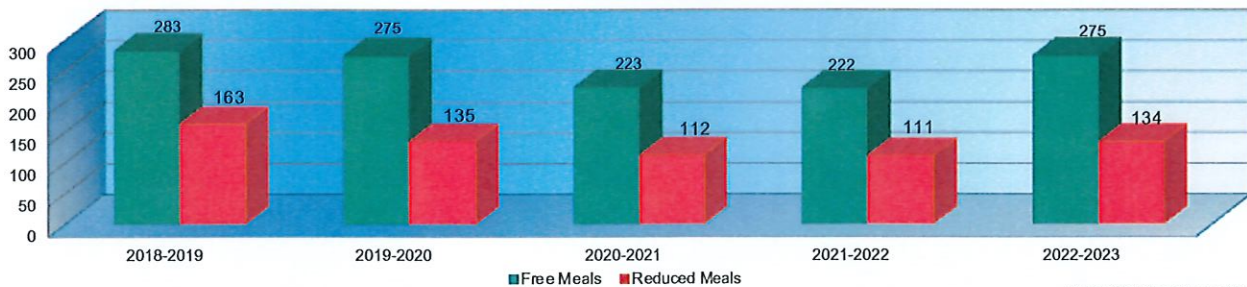
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	1,352.9	1,317.1	-3%	1,263.9	-4%	1,238.8	-2%	1,321.5	7%
Free Meal Student Headcount	283	275	-3%	223	-19%	222	0%	275	24%
Reduced Meal Student Headcount	163	135	-17%	112	-17%	111	-1%	134	21%

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



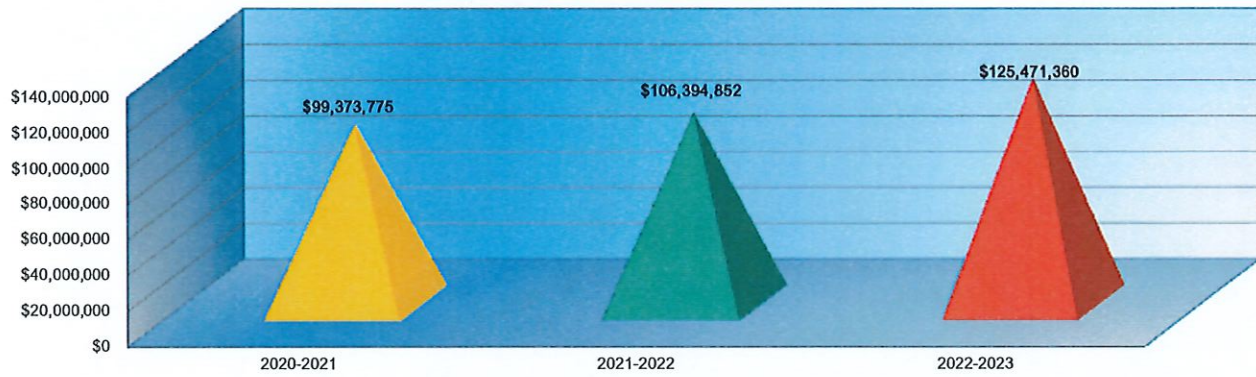
Other Information

	2020-2021 Actual
Assessed Valuation	\$99,373,775
Total USD Debt	\$22,736,426

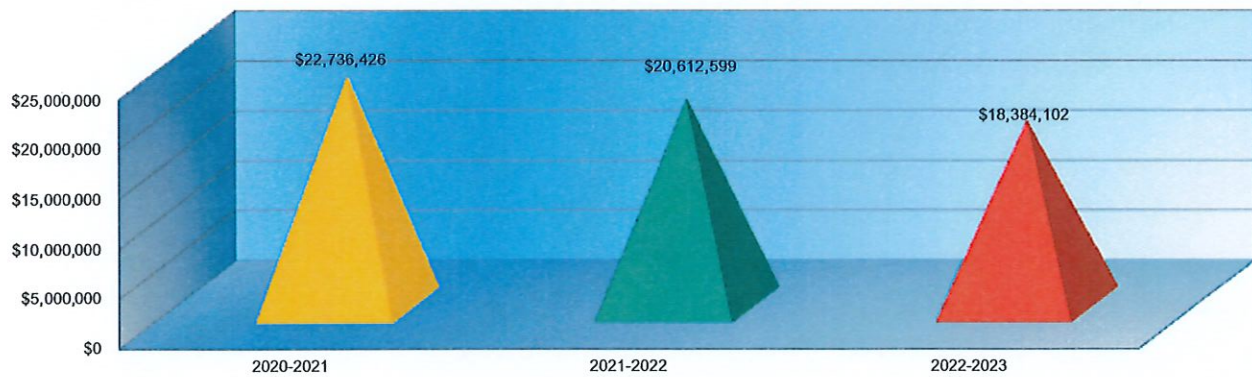
	2021-2022 Actual
Assessed Valuation	\$106,394,852
Total USD Debt	\$20,612,599

	2022-2023 Budget
Assessed Valuation	\$125,471,360
Total USD Debt	\$18,384,102

Assessed Valuation



Total USD Debt



Salaries

2020-21 Actual	2021-22 Actual	2022-23 Contracted
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	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.3	\$1,183,598	\$88,992	13.3	\$1,160,635	\$87,266	13.3	\$1,184,776	\$89,081
Teachers (Full Time)	83.0	\$4,979,997	\$60,000	83.0	\$4,944,331	\$59,570	83.0	\$5,047,173	\$60,809
Other Certified (Licensed) Personnel	11.8	\$669,889	\$56,770	11.8	\$774,650	\$65,648	11.8	\$790,763	\$67,014
Classified Personnel	52.2	\$1,734,044	\$33,219	52.0	\$1,756,248	\$33,774	52.2	\$1,792,777	\$34,344
Substitutes/Temporary Help	~~~~~	\$55,530	~~~~~	~~~~~	\$63,552	~~~~~	~~~~~	\$64,874	~~~~~

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.

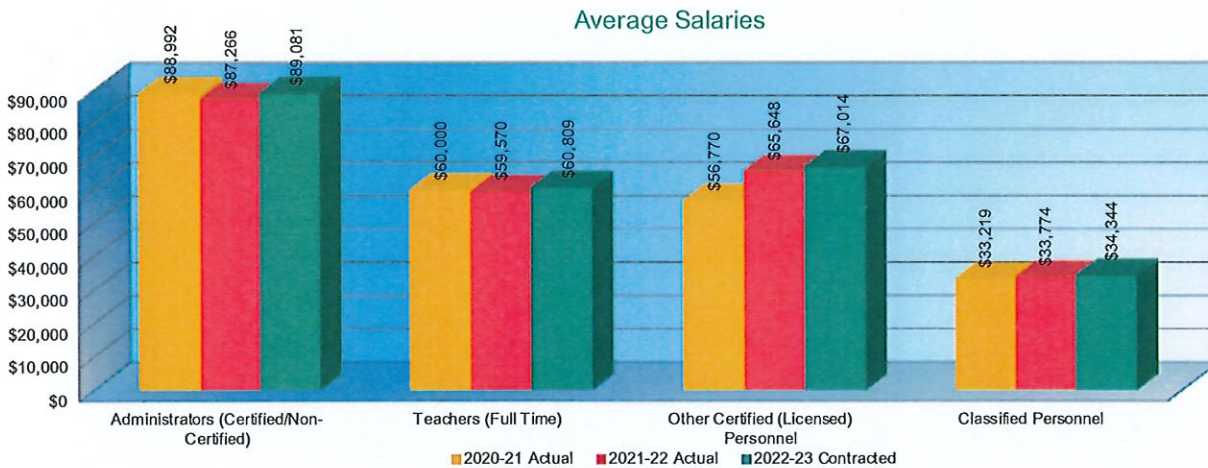
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

*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.



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Building
- Inclement Weather & In-Service Date
- Personnel (Certified & Non-Certified)

- Graduate & Dropout
- Crime

- 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