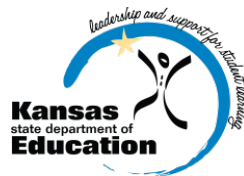


# Budget at a Glance 2018-19



USD 248 - Girard



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)

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**Summary of Total Expenditures By Function (All Funds)**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	7,412,534	57%	7,816,153	58%	5%	7,885,767	55%	1%
Student Support Services	292,824	2%	292,845	2%	0%	326,504	2%	11%
Instructional Support Services	178,473	1%	103,051	1%	-42%	138,061	1%	34%
Administration & Support	1,197,866	9%	1,269,019	9%	6%	1,336,037	9%	5%
Operations & Maintenance	1,672,422	13%	1,680,788	12%	1%	1,691,487	12%	1%
Transportation	524,366	4%	580,433	4%	11%	633,227	4%	9%
Food Services	535,930	4%	559,266	4%	4%	627,092	4%	12%
Capital Improvements	310,355	2%	223,687	2%	-28%	700,000	5%	213%
Debt Services	950,285	7%	1,064,135	8%	12%	1,081,446	7%	2%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>13,075,055</b>	<b>100%</b>	<b>13,589,377</b>	<b>100%</b>	<b>4%</b>	<b>14,419,621</b>	<b>100%</b>	<b>6%</b>
Amount per Pupil	\$13,459		\$13,442		0%	\$14,235		6%
<b>Current Expenditures**</b>	<b>11,406,226</b>	<b>100%</b>	<b>12,038,385</b>	<b>100%</b>	<b>6%</b>	<b>12,138,175</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$11,741		\$11,907		1%	\$11,982		1%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	7,324,288	56%	7,707,758	57%	1%	7,635,767	53%	-4%
Instruction*** (Current Expenditures)	7,324,288	64%	7,707,758	64%	0%	7,635,767	63%	-1%

\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERs Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

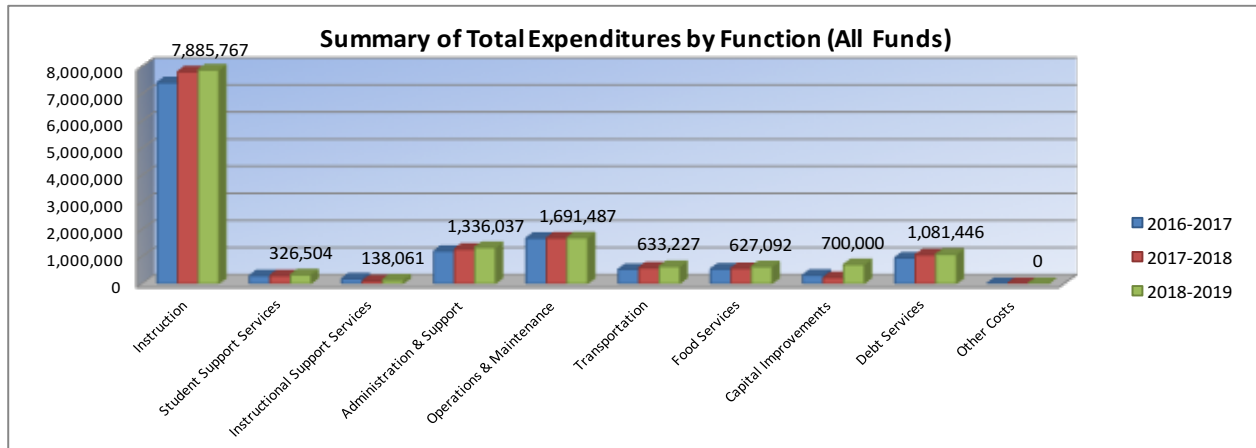
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

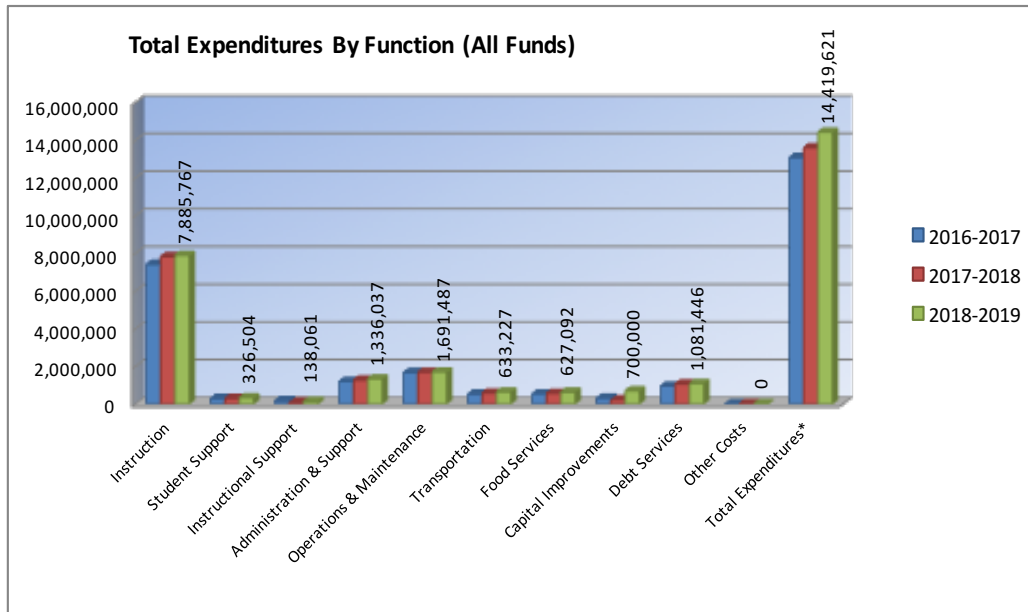
Transfers - 5200





**Total Expenditures By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,412,534	7,816,153	7,885,767
Student Support	292,824	292,845	326,504
Instructional Support	178,473	103,051	138,061
Administration & Support	1,197,866	1,269,019	1,336,037
Operations & Maintenance	1,672,422	1,680,788	1,691,487
Transportation	524,366	580,433	633,227
Food Services	535,930	559,266	627,092
Capital Improvements	310,355	223,687	700,000
Debt Services	950,285	1,064,135	1,081,446
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>13,075,055</b>	<b>13,589,377</b>	<b>14,419,621</b>



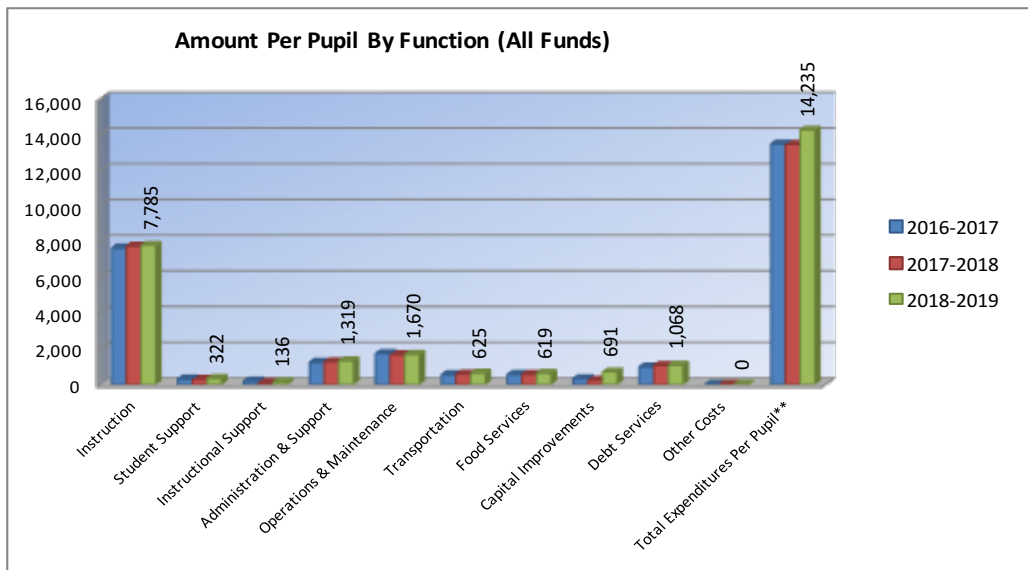
\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.



**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,630	7,731	7,785
Student Support	301	290	322
Instructional Support	184	102	136
Administration & Support	1,233	1,255	1,319
Operations & Maintenance	1,721	1,663	1,670
Transportation	540	574	625
Food Services	552	553	619
Capital Improvements	319	221	691
Debt Services	978	1,053	1,068
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>13,459</b>	<b>13,442</b>	<b>14,235</b>
Enrollment (FTE)*	971.5	1,011.0	1,013.0

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

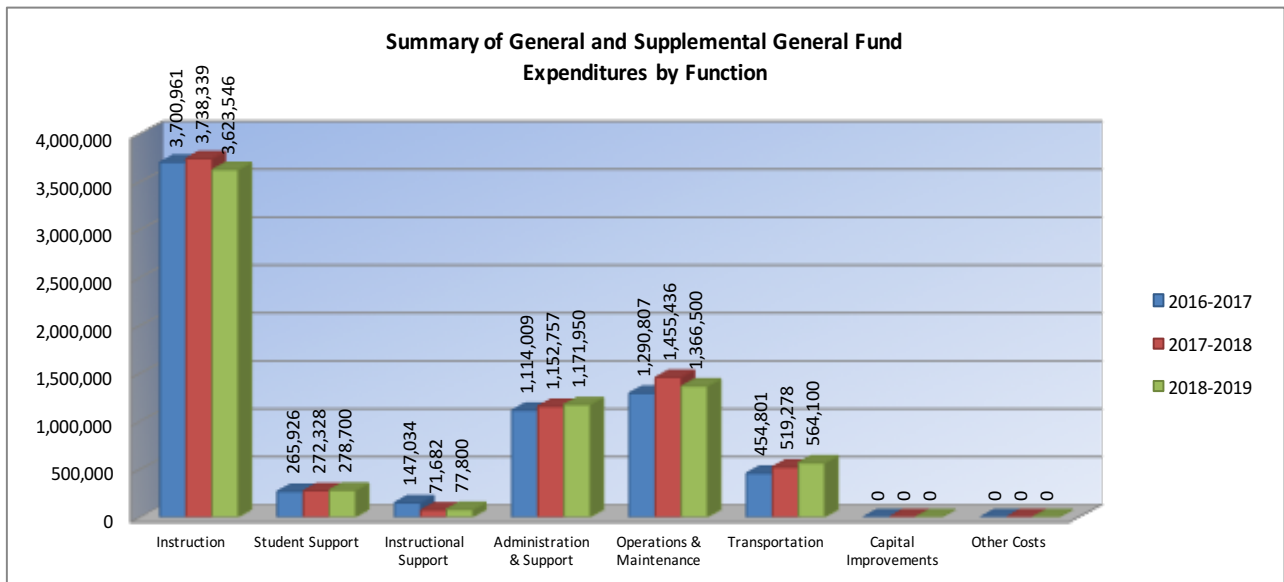


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Summary of General and Supplemental General Fund Expenditures by Function**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,700,961	53%	3,738,339	52%	1%	3,623,546	51%	-3%
Student Support	265,926	4%	272,328	4%	2%	278,700	4%	2%
Instructional Support	147,034	2%	71,682	1%	-51%	77,800	1%	9%
Administration & Support	1,114,009	16%	1,152,757	16%	3%	1,171,950	17%	2%
Operations & Maintenance	1,290,807	19%	1,455,436	20%	13%	1,366,500	19%	-6%
Transportation	454,801	7%	519,278	7%	14%	564,100	8%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>6,973,538</b>	<b>100%</b>	<b>7,209,820</b>	<b>100%</b>	<b>3%</b>	<b>7,082,596</b>	<b>100%</b>	<b>-2%</b>
Amount per Pupil	\$7,178		\$7,131		-1%	\$6,992		-2%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.

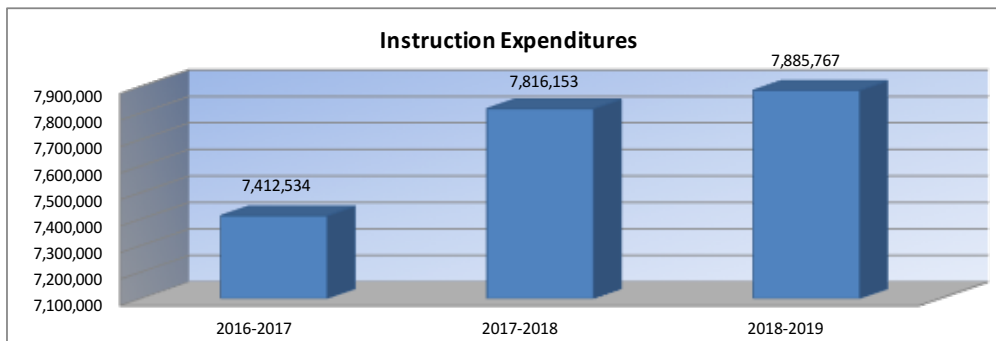






## Instruction Expenditures (1000)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	3,197,405	3,232,349	1%	3,071,724	-5%
Federal Funds	303,914	388,611	28%	280,049	-28%
Supplemental General	503,556	505,990	0%	551,822	9%
At Risk (4yr Old)	65,021	75,500	16%	97,700	29%
At Risk (K-12)	933,660	869,424	-7%	859,000	-1%
Bilingual Education	18,235	18,185	0%	20,026	10%
Virtual Education	12,550	5,600	-55%	15,050	169%
Capital Outlay	88,246	108,395	23%	250,000	131%
Driver Education	4,651	7,154	54%	11,750	64%
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	1,375,426	1,364,175	-1%	1,578,106	16%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	400,118	380,835	-5%	411,000	8%
Gifts/Grants	62,660	116,121	85%	85,000	-27%
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%		
KPERS Spec. Ret. Contribution	330,493	458,208	39%	654,540	43%
Contingency Reserve	0	96,000	0%		
Text Book & Student Material	74,613	152,714	105%		
Activity Fund	41,986	36,892	-12%		
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%
<b>SUBTOTAL</b>	<b>7,412,534</b>	<b>7,816,153</b>	<b>5%</b>	<b>7,885,767</b>	<b>1%</b>
Enrollment (FTE)*	971.5	1,011.0	4%	1,013.0	0%
Amount per Pupil	7,630	7,731	1%	7,785	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>7,412,534</b>	<b>7,816,153</b>	<b>5%</b>	<b>7,885,767</b>	<b>1%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

\*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as

1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

### Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19				Estimated July 1, 2019 Cash Balance	
			State	Federal	Interest	Local		
						Transfers	Other	
General	7,594,467	0	7,594,467	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	2,423,822	58,360	1,657,652			0	707,810	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	97,700	765				72,000	25,000	65
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	859,000	12,402		0	0	850,000	0	3,402
Bilingual Education	20,026	26		0	0	15,000	5,000	0
Virtual Education	15,050	50				15,000	0	0
Capital Outlay	1,200,000	936,422	102,849	0	0	0	180,013	19,284
Driver Training	11,750	38,406	3,250	0	0	0	0	29,906
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	624,500	109,966	4,343	333,311	0	43,500	170,744	37,364
Professional Development	40,000	62,599	2,500	0	0	0	0	25,099
Parent Education Program	18,000	14,500	0	0	0	10,000	0	6,500
Summer School	0	0		0	0	0	0	0
Special Education	1,638,106	362,585	0	0	0	1,545,193	0	269,672
Career and Postsecondary Education	411,000	4,594	9,000	0	0	385,000	13,000	594
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	85,000	83,585	18,831				50,000	67,416
Textbook & Student Materials Revolving		27,921						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	955,398	0	955,398			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		453,417						XXXXXXXXXX
Activity Funds		26,465						XXXXXXXXXX
Bond and Interest #1	1,081,446	977,563	670,490	0	0		536,542	1,103,149
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	280,049	-21,054	XXXXXXXXXX	301,103	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>17,355,314</b>	<b>3,148,572</b>	<b>11,018,780</b>	<b>634,414</b>	<b>0</b>	<b>2,935,693</b>	<b>1,688,109</b>	<b>1,562,451</b>
Less Transfers	2,935,693							
<b>TOTAL Budget Expenditures</b>	<b>\$14,419,621</b>							

#### Sources of Revenue - - State, Federal, Local

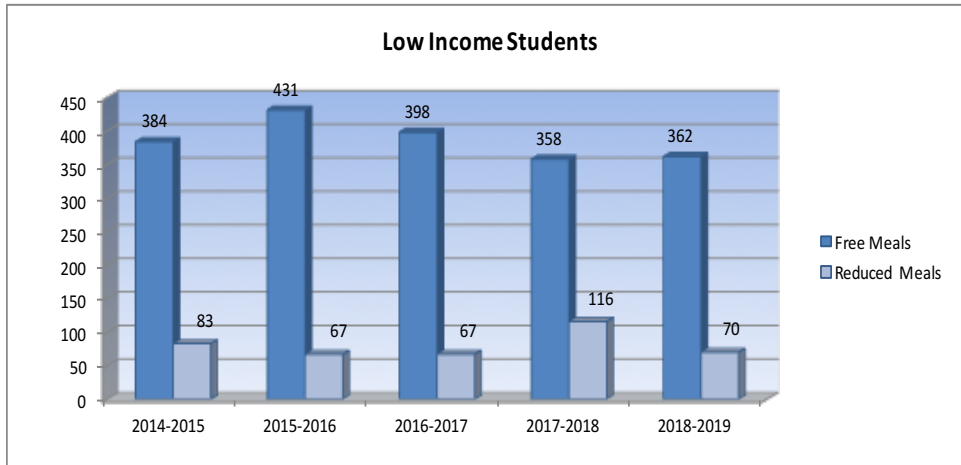
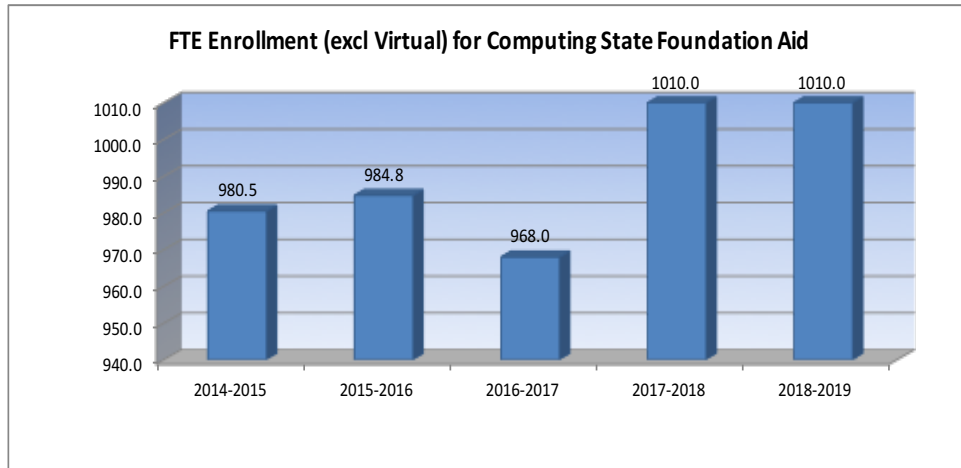
	2016-2017	2017-2018	2018-2019
State Revenues	9,845,682	10,371,522	11,018,780
Federal Revenues	655,866	722,079	634,414
Local Revenues*	2,344,991	2,581,156	1,688,109
<b>Total Revenues</b>	<b>12,846,539</b>	<b>13,674,757</b>	<b>13,341,303</b>
Revenues Per Pupil	13,223	13,526	13,170

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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 general aid.

\*Excludes "Transfers" to avoid duplication of revenue.

**Enrollment Information**

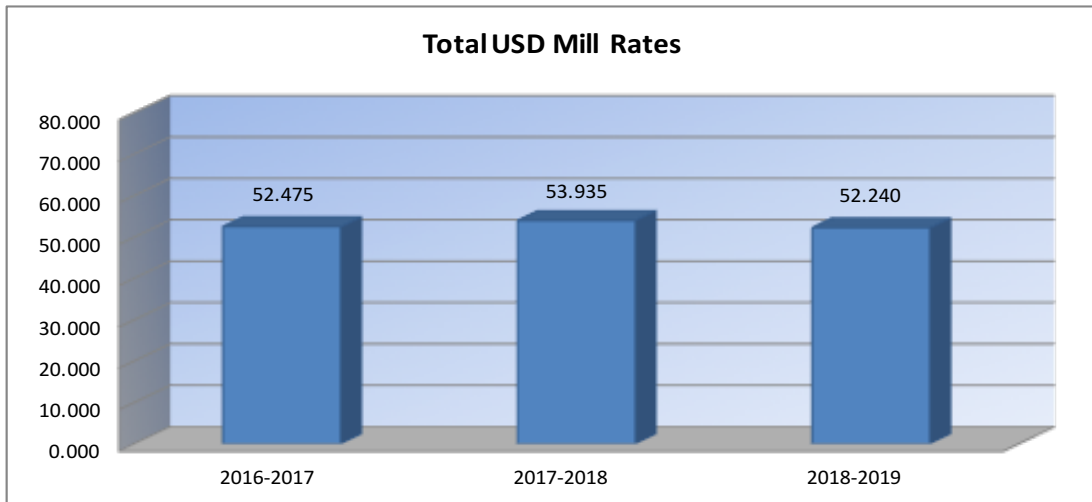
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	980.5	984.8	0%	968.0	-2%	1,010.0	4%	1,010.0	0%
Number of Students - Free Meals	384	431	12%	398	-8%	358	-10%	362	1%
Number of Students - Reduced Meals	83	67	-19%	67	0%	116	73%	70	-40%



\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

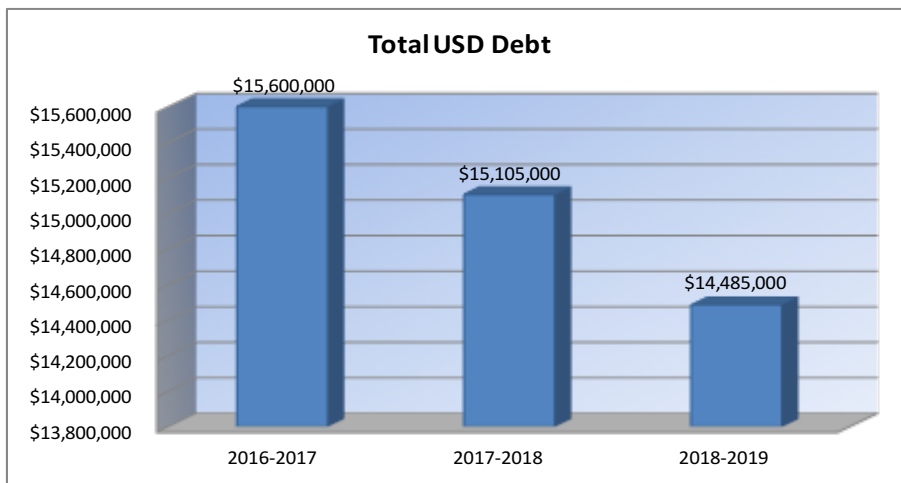
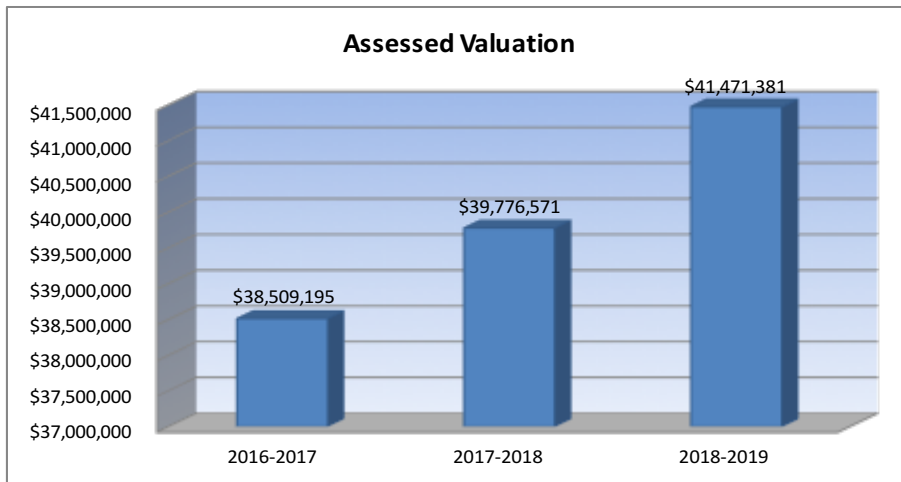
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.678	18.110	16.285
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	11.797	11.825	11.955
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>52.475</b>	<b>53.935</b>	<b>52.240</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	1.000	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>



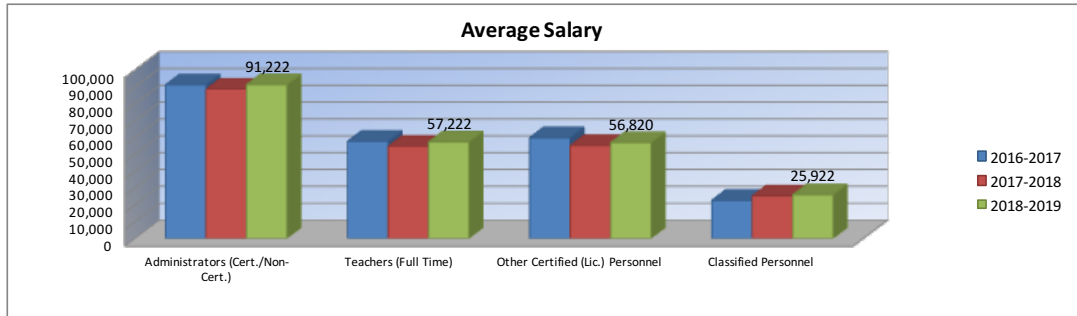
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$38,509,195	\$39,776,571	\$41,471,381
Bonded Indebtedness	15,600,000	15,105,000	14,485,000



USD# 248  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.5	501,264	91,139	5.5	487,109	88,565	5.5	501,722	91,222
Teachers (Full Time)	65.5	3,774,758	57,630	66.5	3,638,873	54,720	65.5	3,748,039	57,222
Other Certified (Licensed) Personnel	6.0	358,810	59,802	5.0	275,826	55,165	5.0	284,101	56,820
Classified Personnel	41.5	938,170	22,607	39.0	981,524	25,167	39.0	1,010,970	25,922
Substitutes/Temporary Help	XXXXX	124,211	XXXXXXXXXX	XXXXX	158,946	XXXXXXXXXX	XXXXX	163,714	XXXXXXXXXX



**DEFINITIONS**

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.

\*\* 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, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental and 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.



## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals) website below:**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications website below:**

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses