

Budget at a Glance 2017-18



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

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	7,374,898	59%	7,412,534	57%	1%	8,098,842	57%	9%
Student Support Services	288,923	2%	292,824	2%	1%	337,959	2%	15%
Instructional Support Services	145,478	1%	178,473	1%	23%	235,763	2%	32%
Administration & Support	1,103,155	9%	1,197,866	9%	9%	1,291,868	9%	8%
Operations & Maintenance	1,442,879	12%	1,672,422	13%	16%	1,624,752	12%	-3%
Transportation	510,486	4%	524,366	4%	3%	665,667	5%	27%
Food Services	539,329	4%	535,930	4%	-1%	616,726	4%	15%
Capital Improvements	204,712	2%	310,355	2%	52%	185,000	1%	-40%
Debt Services	864,235	7%	950,285	7%	10%	1,064,146	8%	12%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	12,474,095	100%	13,075,055	100%	5%	14,120,723	100%	8%
Amount per Pupil	\$12,589		\$13,459		7%	\$13,912		3%
Current Expenditures**	11,146,132	100%	11,406,226	100%	2%	12,311,577	100%	8%
Amount per Pupil	\$11,248		\$11,741		4%	\$12,130		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	7,316,602	59%	7,324,288	56%	-3%	7,923,842	56%	0%
Instruction*** (Current Expenditures)	7,316,602	66%	7,324,288	64%	-2%	7,923,842	64%	0%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr-12), 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, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

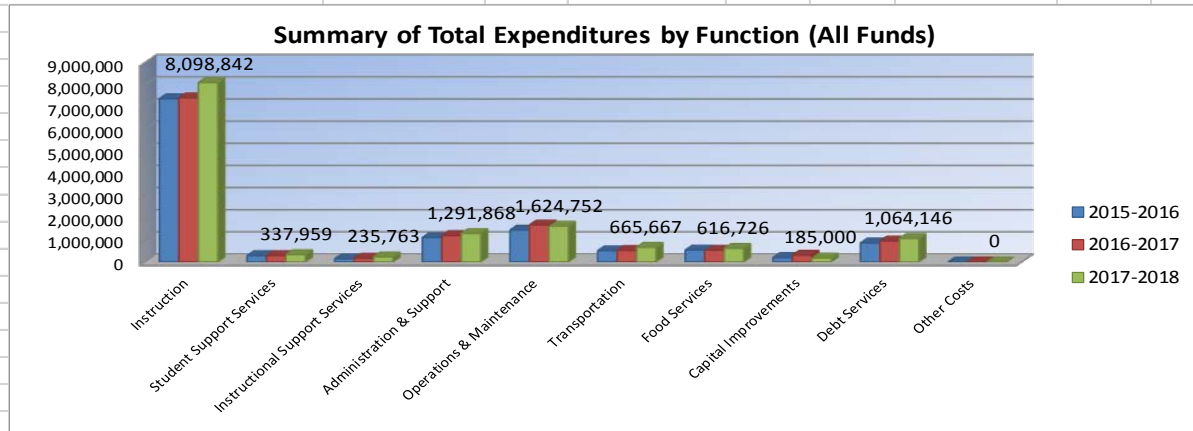
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

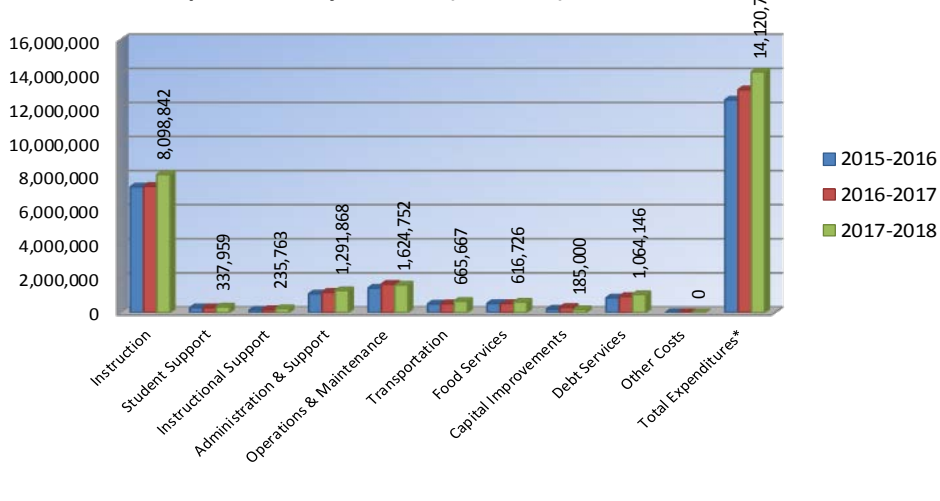
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	7,374,898	7,412,534	8,098,842
Student Support	288,923	292,824	337,959
Instructional Support	145,478	178,473	235,763
Administration & Support	1,103,155	1,197,866	1,291,868
Operations & Maintenance	1,442,879	1,672,422	1,624,752
Transportation	510,486	524,366	665,667
Food Services	539,329	535,930	616,726
Capital Improvements	204,712	310,355	185,000
Debt Services	864,235	950,285	1,064,146
Other Costs	0	0	0
Total Expenditures*	12,474,095	13,075,055	14,120,723

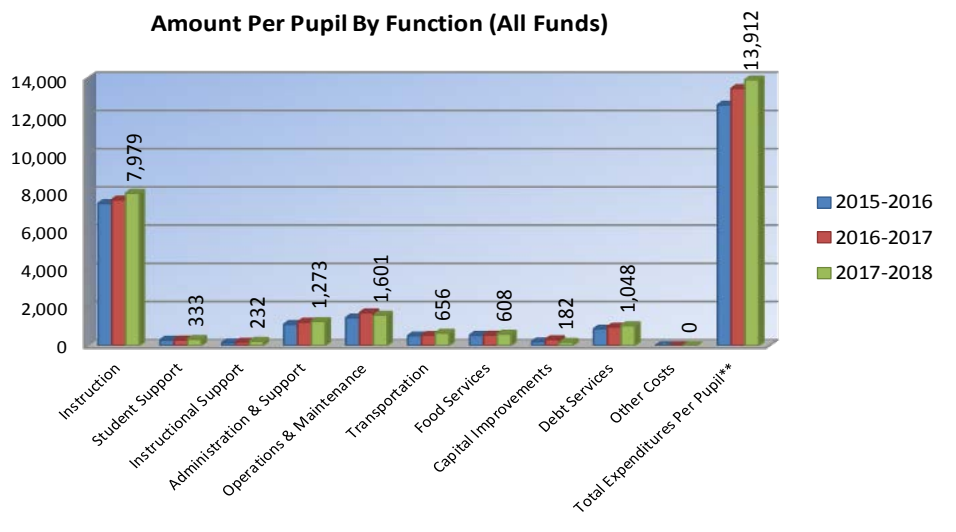
Total Expenditures By Function (All Funds)

*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, Tuition Reimbursement, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	7,443	7,630	7,979
Student Support	292	301	333
Instructional Support	147	184	232
Administration & Support	1,113	1,233	1,273
Operations & Maintenance	1,456	1,721	1,601
Transportation	515	540	656
Food Services	544	552	608
Capital Improvements	207	319	182
Debt Services	872	978	1,048
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,589	13,459	13,912
Enrollment (FTE)*	990.9	971.5	1,015.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

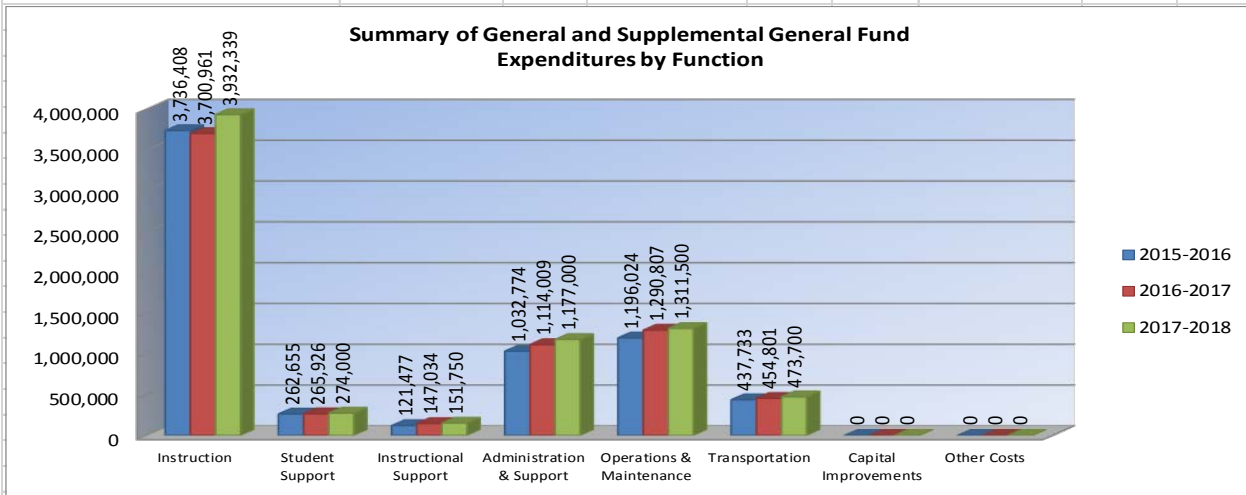
Amount Per Pupil By Function (All Funds)

***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, Tuition Reimbursement, 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

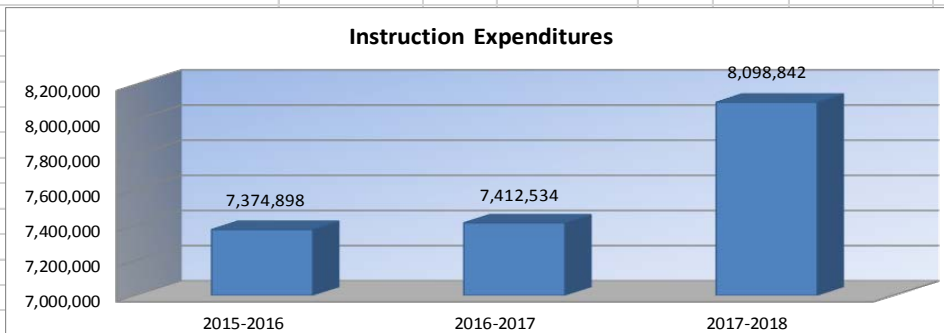
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	3,736,408	55%	3,700,961	53%	-1%	3,932,339	54%	6%
Student Support	262,655	4%	265,926	4%	1%	274,000	4%	3%
Instructional Support	121,477	2%	147,034	2%	21%	151,750	2%	3%
Administration & Support	1,032,774	15%	1,114,009	16%	8%	1,177,000	16%	6%
Operations & Maintenance	1,196,024	18%	1,290,807	19%	8%	1,311,500	18%	2%
Transportation	437,733	6%	454,801	7%	4%	473,700	6%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	6,787,071	100%	6,973,538	100%	3%	7,320,289	100%	5%
Amount per Pupil	\$6,849		\$7,178		5%	\$7,212		0%

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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	3,355,825	3,197,405	-5%	3,130,808	-2%
Federal Funds	400,485	303,914	-24%	293,750	-3%
Supplemental General	380,583	503,556	32%	801,531	59%
At Risk (4yr Old)	33,705	65,021	93%	75,500	16%
At Risk (K-12)	909,959	933,660	3%	986,654	6%
Bilingual Education	23,604	18,235	-23%	30,511	67%
Virtual Education	28,495	12,550	-56%	27,550	120%
Capital Outlay	58,296	88,246	51%	175,000	98%
Driver Education	5,253	4,651	-11%	10,500	126%
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	1,356,325	1,375,426	1%	1,524,661	11%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	382,496	400,118	5%	449,000	12%
Gifts/Grants	38,488	62,660	63%	27,458	-56%
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	321,286	330,493	3%	565,919	71%
Contingency Reserve	0	0	0%		
Text Book & Student Material	52,580	74,613	42%		
Activity Fund	27,518	41,986	53%		
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	7,374,898	7,412,534	1%	8,098,842	9%
Enrollment (FTE)*	990.9	971.5	-2%	1,015.0	4%
Amount per Pupil	7,443	7,630	3%	7,979	5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	7,374,898	7,412,534	1%	8,098,842	9%



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

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	7,666,258	1	7,666,257	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	2,531,031	101,141	1,563,333			125,000	741,557	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	75,500	42		0	0	75,500	0	42
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	986,654	2,654		0	0	984,000	0	0
Bilingual Education	30,511	11		0	0	25,000	5,500	0
Virtual Education	27,550	50			0	27,500	0	0
Capital Outlay	745,000	781,043	96,970	0	0	0	168,866	301,879
Driver Training	11,000	41,580	4,200	0	0	0	0	34,780
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	637,500	111,310	4,592	344,350	0	0	198,936	21,688
Professional Development	45,000	69,980	2,500	0	0	0	0	27,480
Parent Education Program	16,000	0	0	0	0	15,000	1,000	0
Summer School	0	0		0	0	0	0	0
Special Education	1,599,661	365,146	0	0	0	1,225,000	35,000	25,485
Career and Postsecondary Education	449,000	23,970	6,300	5,000	0	400,000	15,000	1,270
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	27,458	27,458					0	0
Textbook & Student Materials Revolving	0	121,253						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	791,704	0	791,704			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve	0	549,417						XXXXXXXXXX
Activity Funds	0	28,147						XXXXXXXXXX
Tuition Reimbursement	0	0	0	0			0	0
Bond and Interest #1	1,064,146	837,044	649,122	0	0		498,044	920,064
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	293,750	0	XXXXXXXXXX	293,750	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	16,997,723	3,060,247	10,784,978	643,100	0	2,877,000	1,663,903	1,332,688
Less Transfers	2,877,000							
TOTAL Budget Expenditures	\$14,120,723							

Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	11,024,948	9,845,682	10,784,978
Federal Revenues	761,274	658,887	643,100
Local Revenues*	2,360,433	2,341,970	1,663,903
Total Revenues	14,146,655	12,846,539	13,091,981
Revenues Per Pupil	14,277	13,223	12,899

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.

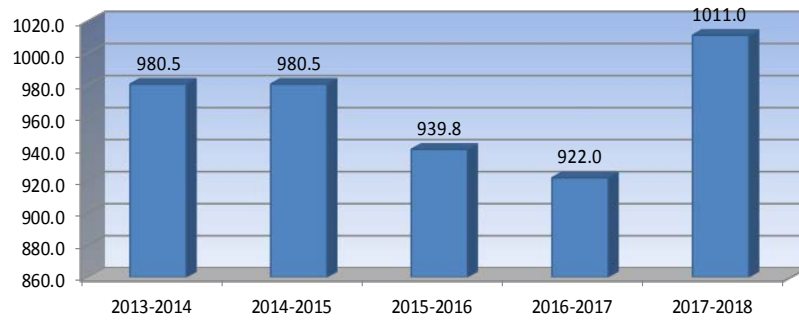
*Excludes "Transfers" to avoid duplication of revenue.

USD# 248

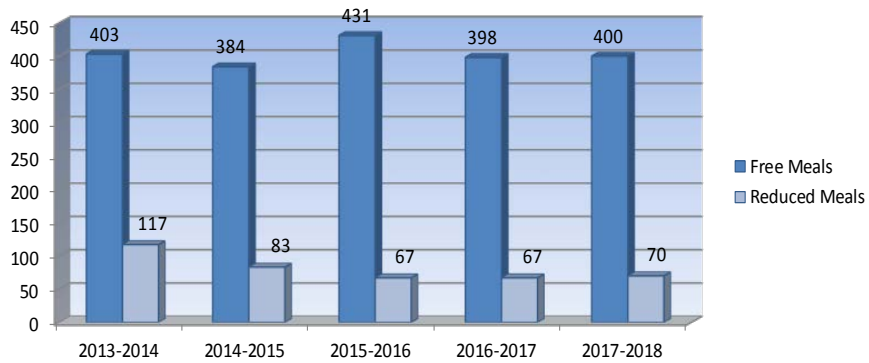
Enrollment Information

	2013-2014	2014-2015	%	2015-2016	%	2016-2017	%	2017-2018	%
	Actual	Actual	inc/ dec	Actual	inc/ dec	Actual	inc/ dec	Budget	inc/ dec
Enrollment (FTE)*	980.5	980.5	0%	939.8	-4%	922.0	-2%	1,011.0	10%
Number of Students - Free Meals	403	384	-5%	431	12%	398	-8%	400	1%
Number of Students - Reduced Meals	117	83	-29%	67	-19%	67	0%	70	4%

FTE Enrollment for Budget Authority



Low Income Students

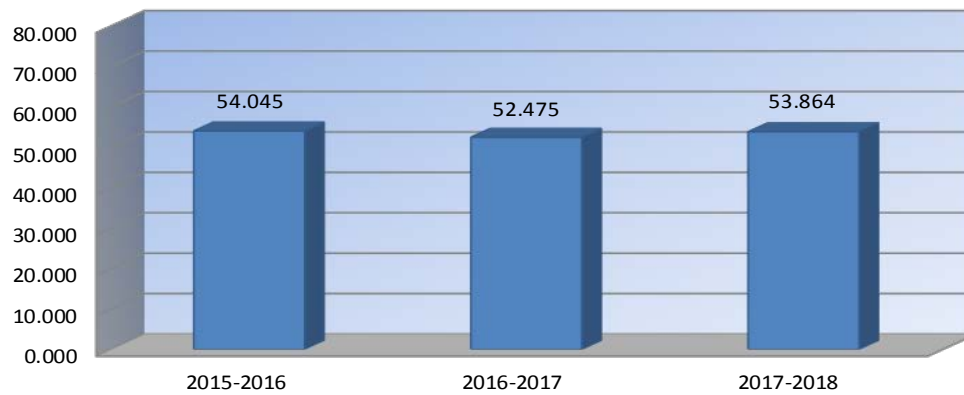


*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

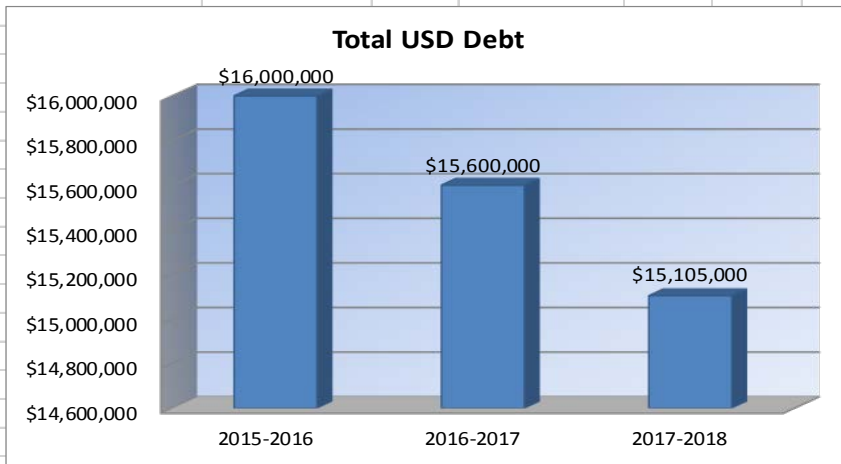
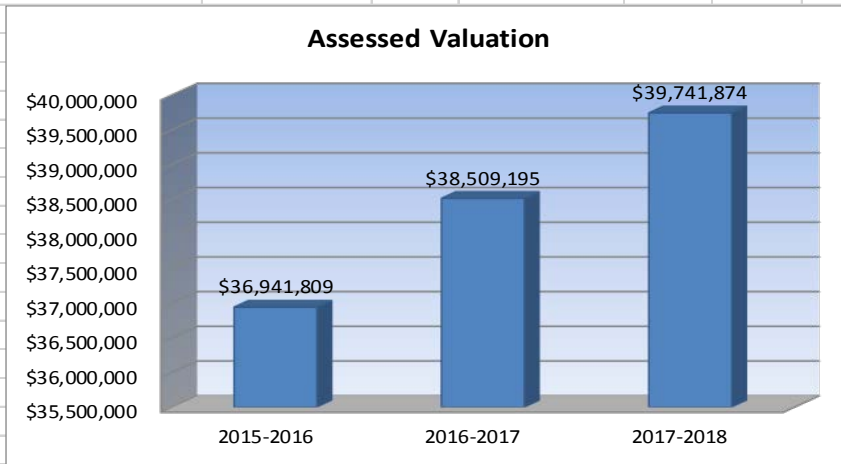
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	18.248	16.678	18.067
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	11.797	11.797
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
TOTAL USD	54.045	52.475	53.864
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
TOTAL OTHER	1.000	1.000	1.000

Total USD Mill Rates



		USD# 248	
Other Information			
	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$36,941,809	\$38,509,195	\$39,741,874
Bonded Indebtedness	16,000,000	15,600,000	15,105,000



USD# 248
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	450,901	90,180	5.5	501,264	91,139	5.5	508,984	92,543
Teachers (Full Time)	66.0	3,607,726	54,663	65.5	3,774,758	57,630	65.5	3,832,889	58,517
Other Certified (Licensed) Personnel	6.0	338,474	56,412	6.0	358,810	59,802	6.0	364,336	60,723
Classified Personnel	39.5	861,998	21,823	41.5	938,170	22,607	41.5	952,617	22,955
Substitutes/Temporary Help	XXXXX	133,905	XXXXXXXXXX	XXXXX	124,211	XXXXXXXXXX	XXXXX	126,123	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