

Budget at a Glance 2019-20



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

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	7,816,153	58%	7,916,425	57%	1%	8,399,222	56%	6%
Student Support Services	292,845	2%	337,534	2%	15%	388,392	3%	15%
Instructional Support Services	103,051	1%	137,720	1%	34%	151,868	1%	10%
Administration & Support	1,269,019	9%	1,243,141	9%	-2%	1,456,087	10%	17%
Operations & Maintenance	1,680,788	12%	1,573,456	11%	-6%	1,712,199	11%	9%
Transportation	580,433	4%	564,648	4%	-3%	623,950	4%	11%
Food Services	559,266	4%	600,830	4%	7%	711,062	5%	18%
Capital Improvements	223,687	2%	545,993	4%	144%	450,000	3%	-18%
Debt Services	1,064,135	8%	1,081,435	8%	2%	1,088,246	7%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	13,589,377	100%	14,001,182	100%	3%	14,981,026	100%	7%
Amount per Pupil	\$13,455		\$13,767		2%	\$14,702		7%
Current Expenditures**	12,038,385	100%	12,214,976	100%	1%	12,852,780	100%	5%
Amount per Pupil	\$11,919		\$12,011		1%	\$12,613		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	7,707,758	57%	7,823,292	56%	-1%	8,149,222	54%	-2%
Instruction*** (Current Expenditures)	7,707,758	64%	7,823,292	64%	0%	8,149,222	63%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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

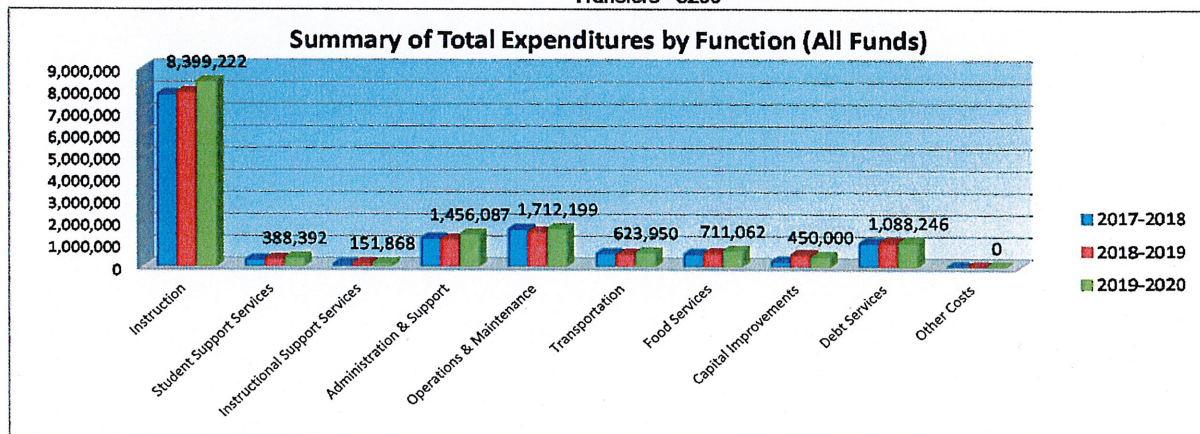
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

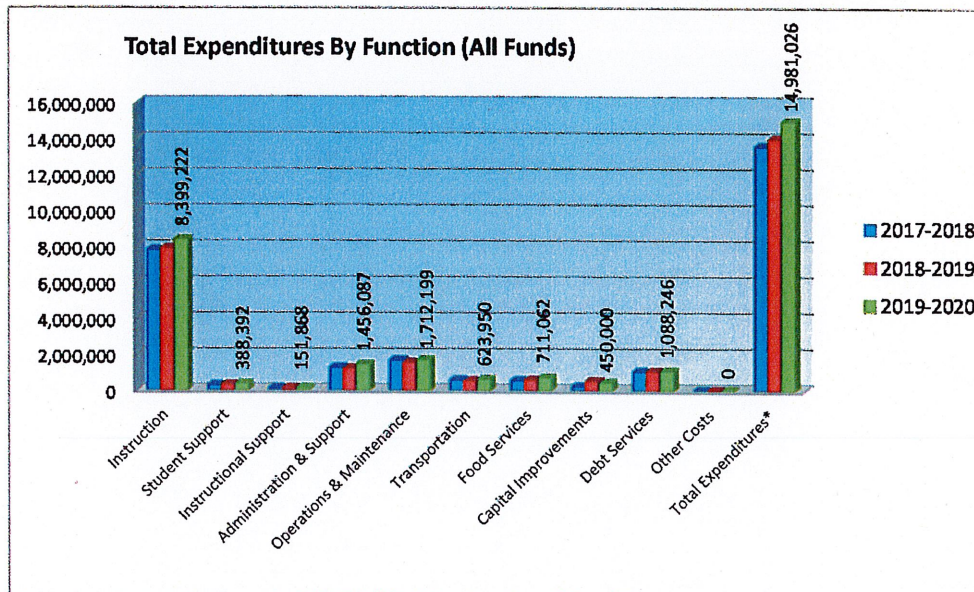
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,816,153	7,916,425	8,399,222
Student Support	292,845	337,534	388,392
Instructional Support	103,051	137,720	151,868
Administration & Support	1,269,019	1,243,141	1,456,087
Operations & Maintenance	1,680,788	1,573,456	1,712,199
Transportation	580,433	564,648	623,950
Food Services	559,266	600,830	711,062
Capital Improvements	223,687	545,993	450,000
Debt Services	1,064,135	1,081,435	1,088,246
Other Costs	0	0	0
Total Expenditures*	13,589,377	14,001,182	14,981,026

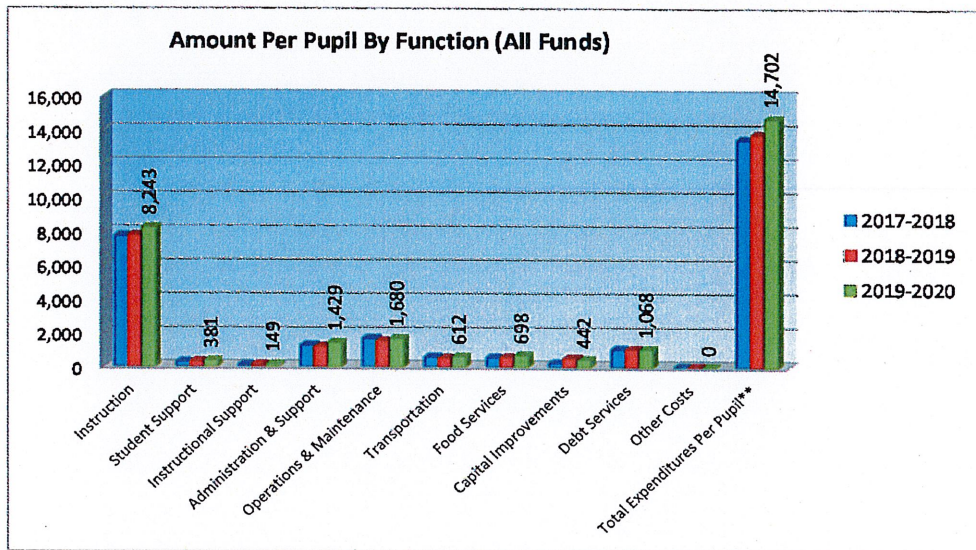


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,739	7,784	8,243
Student Support	290	332	381
Instructional Support	102	135	149
Administration & Support	1,256	1,222	1,429
Operations & Maintenance	1,664	1,547	1,680
Transportation	575	555	612
Food Services	554	591	698
Capital Improvements	221	537	442
Debt Services	1,054	1,063	1,068
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,455	13,767	14,702
Enrollment (FTE)*	1,010.0	1,017.0	1,019.0

*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.



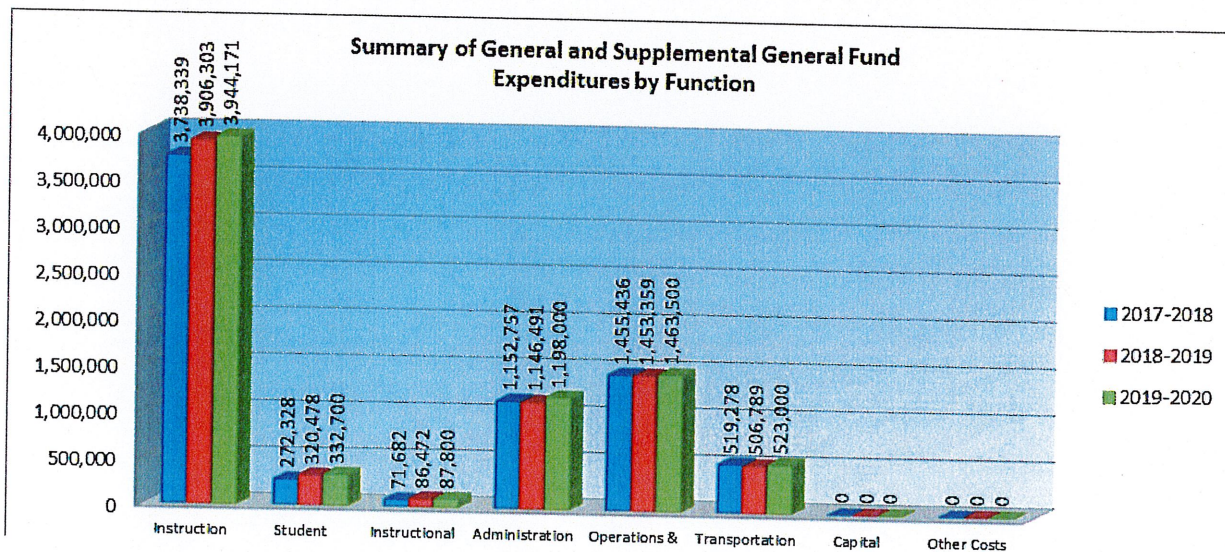
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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.

USD# 248

Summary of General and Supplemental General Fund Expenditures by Function

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,738,339	52%	3,906,303	53%	4%	3,944,171	52%	1%
Student Support	272,328	4%	320,478	4%	18%	332,700	4%	4%
Instructional Support	71,682	1%	86,472	1%	21%	87,800	1%	2%
Administration & Support	1,152,757	16%	1,146,491	15%	-1%	1,198,000	16%	4%
Operations & Maintenance	1,455,436	20%	1,453,359	20%	0%	1,463,500	19%	1%
Transportation	519,278	7%	506,789	7%	-2%	523,000	7%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	7,209,820	100%	7,419,892	100%	3%	7,549,171	100%	2%
Amount per Pupil	\$7,138		\$7,296		2%	\$7,408		2%

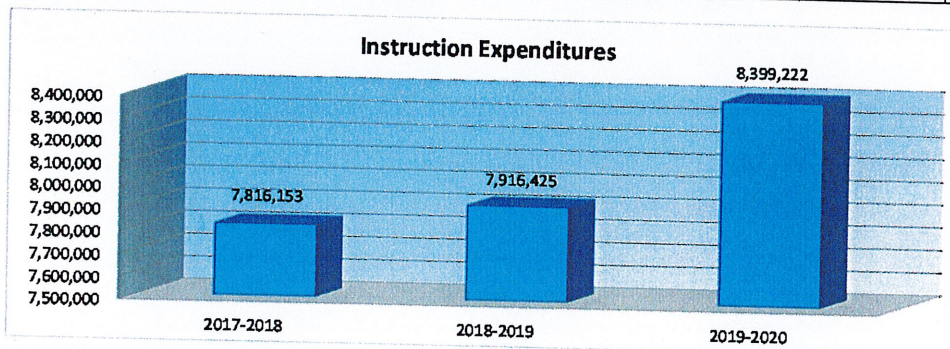
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD#
Instruction Expenditures (1000)

248

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	3,232,349	3,507,415	9%	3,380,977	-4%
Federal Funds	388,611	381,781	-2%	269,328	-29%
Supplemental General	505,980	398,888	-21%	563,194	41%
Preschool-Aged At-Risk	75,500	529	-99%	75,600	14191%
At Risk (K-12)	869,424	857,120	-1%	975,700	14%
Bilingual Education	18,185	18,359	1%	21,500	17%
Virtual Education	5,800	1,700	-70%	7,550	344%
Capital Outlay	108,395	93,133	-14%	250,000	188%
Driver Education	7,154	4,937	-31%	12,400	151%
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	1,364,175	1,589,213	16%	1,769,101	11%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	380,835	337,923	-11%	377,500	12%
Gifts/Grants	116,121	249,175	115%	17,592	-93%
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	458,208	388,383	-15%	678,780	75%
Contingency Reserve	96,000	0	-100%		
Text Book & Student Material	152,714	50,432	-67%		
Activity Fund	36,892	37,437	1%		
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	7,816,153	7,916,425	1%	8,399,222	6%
Enrollment (FTE)*	1,010.0	1,017.0	1%	1,019.0	0%
Amount per Pupil	7,739	7,784	1%	8,243	6%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	7,816,153	7,916,425	1%	8,399,222	6%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue-2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	8,105,912	0	8,105,912	0	0	0	0	XXXXXXXXXX
Supplemental General	2,486,694	111,224	1,704,877				670,593	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	75,600	536		0	0	60,000	15,150	86
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	975,700	18,282		0	0	965,000	0	7,582
Bilingual Education	21,500	17		0	0	21,500	0	17
Virtual Education	7,550	0				7,550	0	0
Capital Outlay	1,040,000	757,226	214,027	0	10,000	0	367,798	309,049
Driver Training	12,900	45,010	4,550	0	0	0	0	36,660
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	702,500	110,424	4,304	333,596	0	70,000	207,511	23,335
Professional Development	55,000	62,539	4,938	0	0	0	0	12,477
Parent Education Program	16,000	14,500	0	0	0	0	1,500	0
Summer School	0	0		0	0	0	0	0
Special Education	1,789,101	345,136	0	0	0	1,569,385	125,000	270,420
Career and Postsecondary Education	377,500	15,550	9,560	0	0	350,000	3,000	610
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	17,592	17,592	0				0	0
Textbook & Student Materials Revolving		36,055						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,003,338	0	1,003,338					XXXXXXXXXX
Contingency Reserve		453,417						XXXXXXXXXX
Activity Funds		24,036						XXXXXXXXXX
Bond and Interest #1	1,088,246	1,148,617	718,236	0	0		505,571	1,285,178
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	269,328	0	XXXXXXXXXX	269,328	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	18,024,461	3,161,161	11,769,742	602,924	10,000	3,043,435	1,896,121	1,945,414
Less Transfers	3,043,435							
TOTAL Budget Expenditures	\$14,981,026							

Sources of Revenue - - State, Federal, Local

	2017-2018	2018-2019	2019-2020
State Revenues	10,371,522	10,470,591	11,769,742
Federal Revenues	722,079	753,182	602,924
Local Revenues*	2,581,156	2,784,520	1,906,121
Total Revenues	13,674,757	14,008,293	14,278,787
Revenues Per Pupil	13,539	13,774	14,013

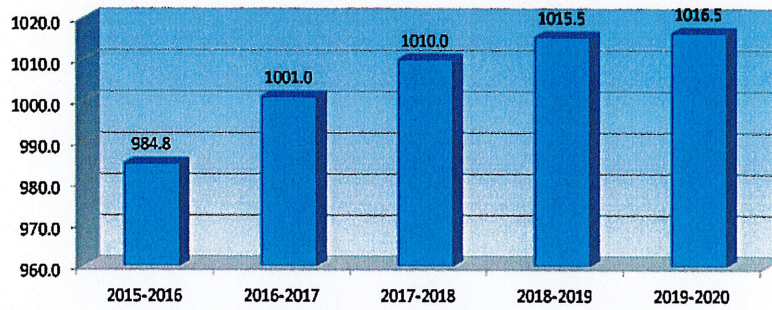
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

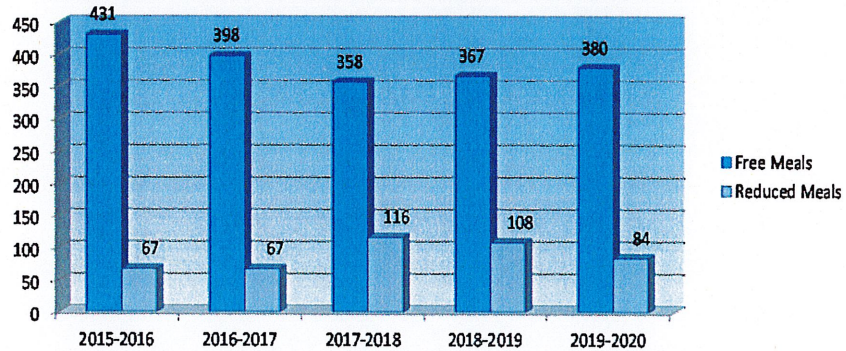
Enrollment Information

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	984.8	1,001.0	2%	1,010.0	1%	1,015.5	1%	1,016.5	0%
Number of Students - Free Meals	431	398	-8%	358	-10%	367	3%	380	4%
Number of Students - Reduced Meals	67	67	0%	116	73%	108	-7%	84	-22%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid



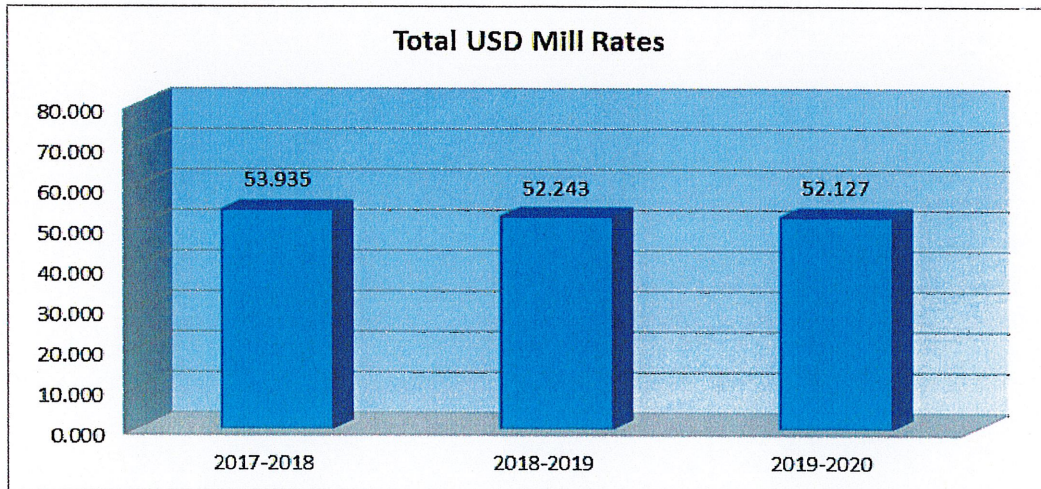
Low Income Students



*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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

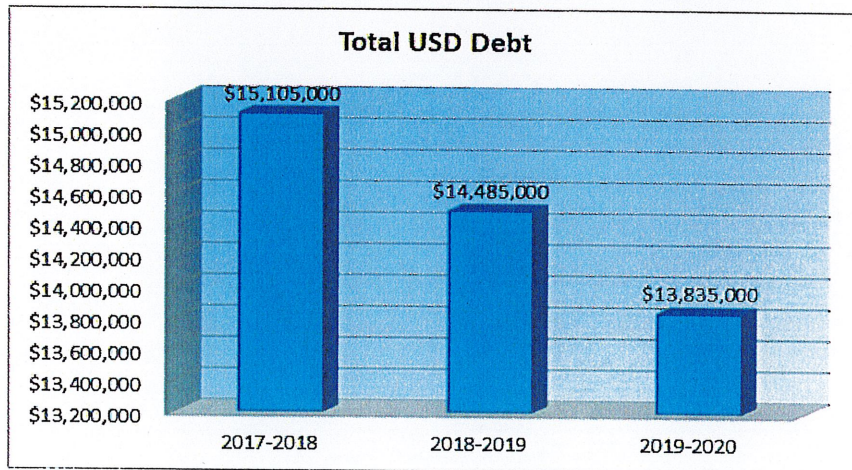
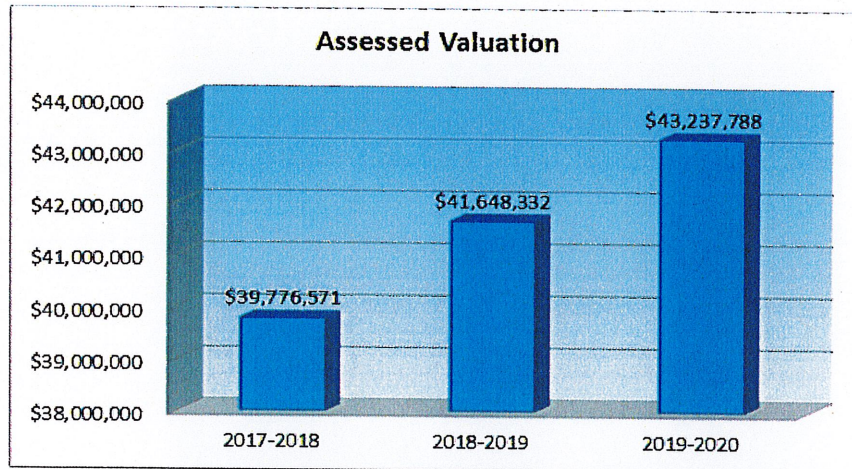
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.110	16.287	14.281
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	7.500
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	11.825	11.956	10.346
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	53.935	52.243	52.127
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



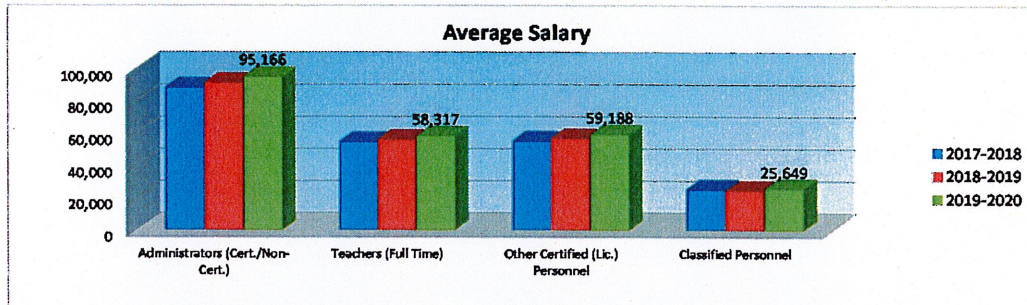
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$39,776,571	\$41,648,332	\$43,237,788
Bonded Indebtedness	15,105,000	14,485,000	13,835,000



**USD# 248
AVERAGE SALARY**

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.5	487,109	88,565	5.5	503,282	91,506	5.5	523,413	95,166
Teachers (Full Time)	66.5	3,638,873	54,720	66.5	3,737,582	56,204	67.5	3,936,411	58,317
Other Certified (Licensed) Personnel	5.0	275,826	55,165	5.0	284,557	56,911	5.0	295,939	59,188
Classified Personnel	39.0	981,524	25,167	40.5	998,842	24,663	40.5	1,038,796	25,649
Substitutes/Temporary Help	XXXXX	158,946	XXXXXXX	XXXXX	151,775	XXXXXXX	XXXXX	157,846	XXXXXXX



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