

Budget at a Glance 2019-20



USD 244 - Burlington



School Finance
Kansas State Department of Education
Landon State Office Building
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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	9,970,093	60%	10,266,475	57%	3%	15,869,031	60%	55%
Student Support Services	1,172,271	7%	1,202,118	7%	3%	1,354,031	5%	13%
Instructional Support Services	563,058	3%	518,329	3%	-8%	965,289	4%	86%
Administration & Support	1,206,058	7%	1,222,470	7%	1%	1,459,431	6%	19%
Operations & Maintenance	1,976,397	12%	2,528,259	14%	28%	3,620,691	14%	43%
Transportation	407,018	2%	532,897	3%	31%	868,193	3%	63%
Food Services	552,629	3%	515,278	3%	-7%	567,164	2%	10%
Capital Improvements	162,576	1%	68,936	0%	-58%	377,864	1%	448%
Debt Services	655,368	4%	1,281,970	7%	96%	1,333,957	5%	4%
Other Costs	0	0%	8,526	0%	0%	35,250	0%	313%
Total Expenditures*	16,665,468	100%	18,145,258	100%	9%	26,450,901	100%	46%
Amount per Pupil	\$19,526		\$22,115		13%	\$33,803		53%
Current Expenditures**	13,887,813	100%	14,615,698	100%	5%	19,532,871	100%	34%
Amount per Pupil	\$16,272		\$17,813		9%	\$24,962		40%

Percent of Expenditures

Instruction*** (Total Expenditures)	9,202,927	55%	9,751,311	54%	-1%	13,631,536	52%	-2%
Instruction*** (Current Expenditures)	9,202,927	66%	9,751,311	67%	1%	13,631,536	70%	3%

* 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)

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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

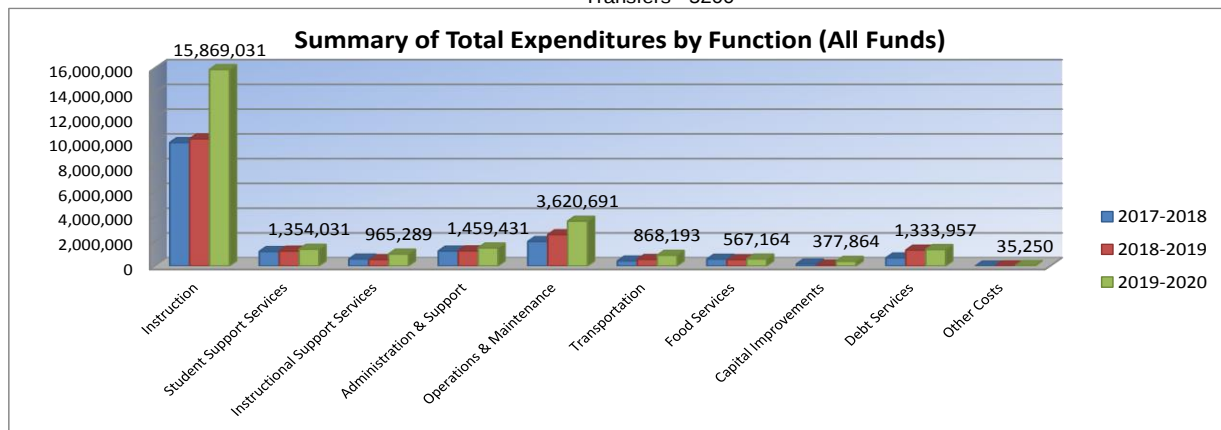
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

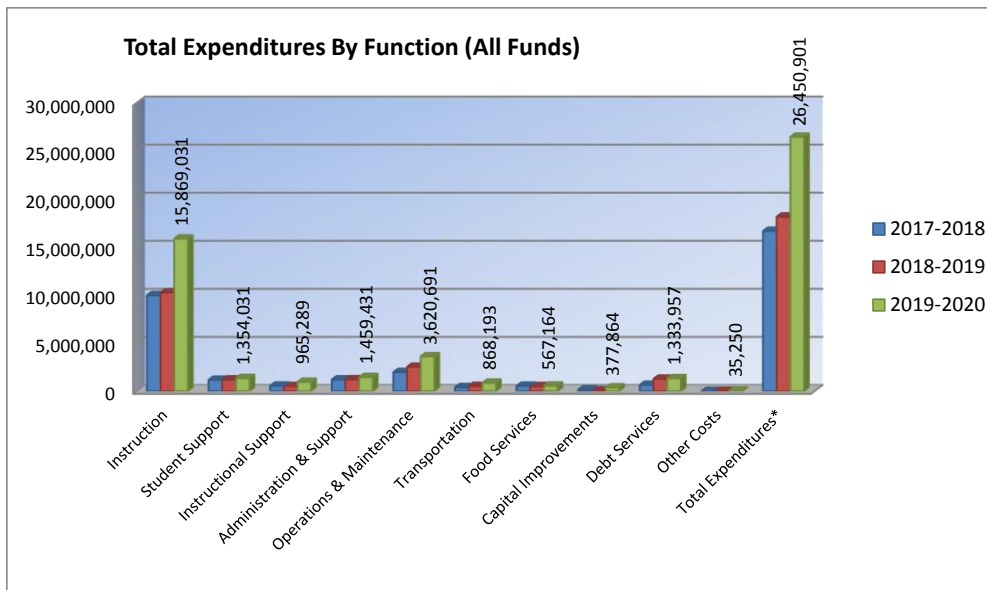
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	9,970,093	10,266,475	15,869,031
Student Support	1,172,271	1,202,118	1,354,031
Instructional Support	563,058	518,329	965,289
Administration & Support	1,206,058	1,222,470	1,459,431
Operations & Maintenance	1,976,397	2,528,259	3,620,691
Transportation	407,018	532,897	868,193
Food Services	552,629	515,278	567,164
Capital Improvements	162,576	68,936	377,864
Debt Services	655,368	1,281,970	1,333,957
Other Costs	0	8,526	35,250
Total Expenditures*	16,665,468	18,145,258	26,450,901

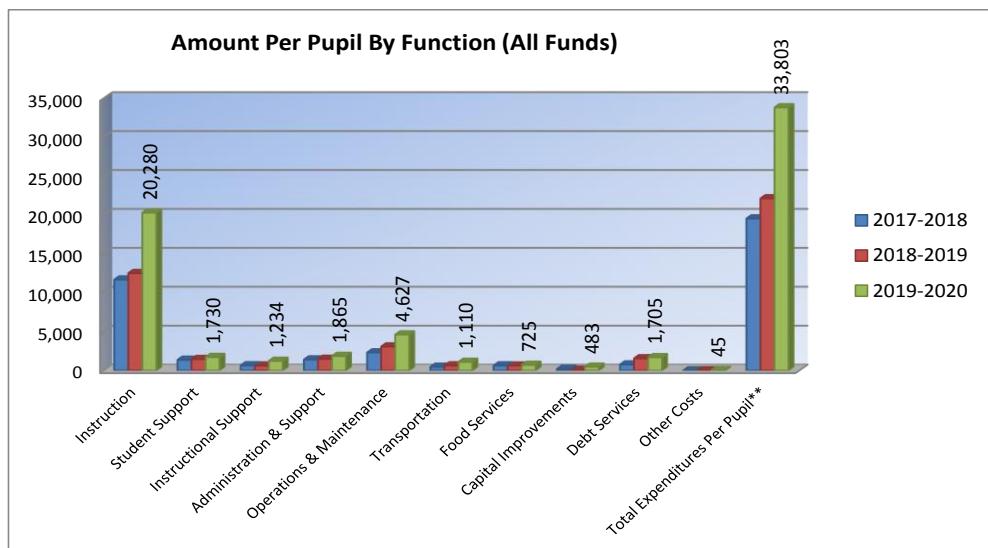


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	11,681	12,512	20,280
Student Support	1,373	1,465	1,730
Instructional Support	660	632	1,234
Administration & Support	1,413	1,490	1,865
Operations & Maintenance	2,316	3,081	4,627
Transportation	477	649	1,110
Food Services	647	628	725
Capital Improvements	190	84	483
Debt Services	768	1,562	1,705
Other Costs	0	10	45
Total Expenditures Per Pupil**	19,526	22,115	33,803
Enrollment (FTE)*	853.5	820.5	782.5

*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.

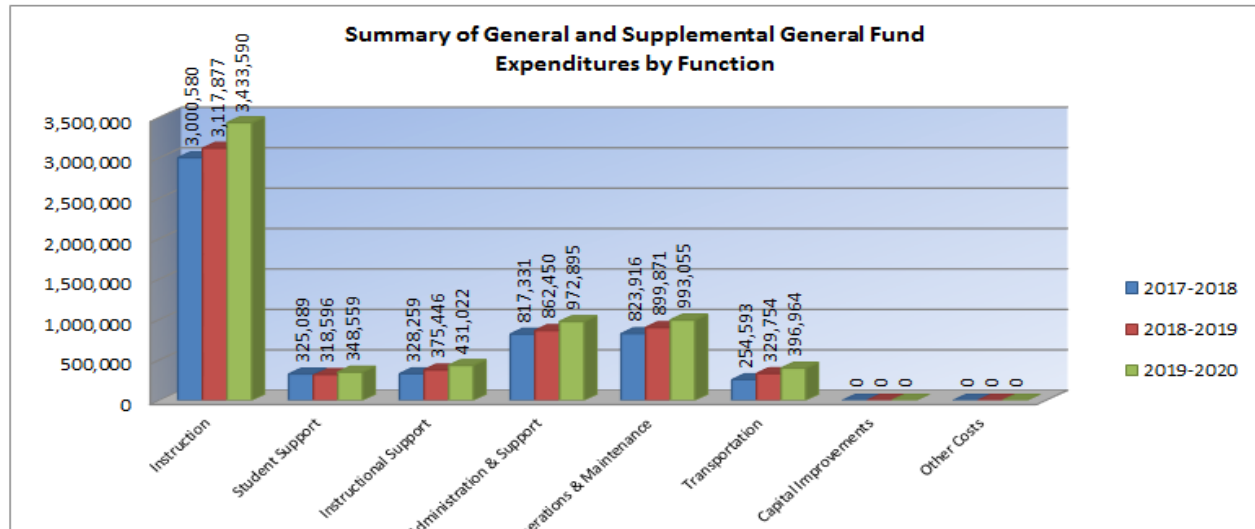


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

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

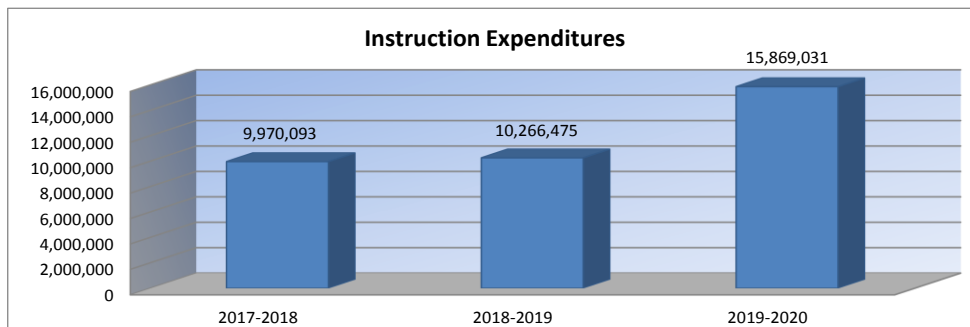
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,000,580	54%	3,117,877	53%	4%	3,433,590	52%	10%
Student Support	325,089	6%	318,596	5%	-2%	348,559	5%	9%
Instructional Support	328,259	6%	375,446	6%	14%	431,022	7%	15%
Administration & Support	817,331	15%	862,450	15%	6%	972,895	15%	13%
Operations & Maintenance	823,916	15%	899,871	15%	9%	993,055	15%	10%
Transportation	254,593	5%	329,754	6%	30%	396,964	6%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,549,768	100%	5,903,994	100%	6%	6,576,085	100%	11%
Amount per Pupil	\$6,502		\$7,196		11%	\$8,404		17%

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)

	2017-2018 Actual		2018-2019 Actual	% inc/ dec		2019-2020 Budget	% inc/ dec
General	2,318,748		2,421,621	4%		2,789,951	15%
Federal Funds	109,949		121,019	10%		119,476	-1%
Supplemental General	681,832		696,256	2%		643,639	-8%
Preschool-Aged At-Risk	56,365		47,987	-15%		103,990	117%
At Risk (K-12)	521,581		550,940	6%		930,267	69%
Bilingual Education	0		2,500	0%		5,800	132%
Virtual Education	0		0	0%		0	0%
Capital Outlay	767,166		515,164	-33%		2,237,495	334%
Driver Education	9,150		9,851	8%		33,995	245%
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	2,052,253		1,975,449	-4%		3,024,121	53%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	267,182		373,649	40%		817,674	119%
Gifts/Grants	70,286		49,655	-29%		153,758	210%
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	560,812		556,103	-1%		932,205	68%
Contingency Reserve	0		0	0%			
Text Book & Student Material	23,306		108,152	364%			
Activity Fund	45,110		39,903	-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%
SUBTOTAL	7,483,740		7,468,249	0%		11,792,371	58%
Enrollment (FTE)*	853.5		820.5	-4%		782.5	-5%
Amount per Pupil	8,768		9,102	4%		15,070	66%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	2,486,353		2,798,226	13%		4,076,660	46%
TOTAL	9,970,093		10,266,475	3%		15,869,031	55%



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	Other	
General	7,451,149	0	7,431,842	19,307	0	0	0	XXXXXXXXXX
Supplemental General	2,267,153	130,202	0	0	0	0	2,136,951	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	103,990	53,990	0	0	0	50,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	930,267	315,267	0	0	0	615,000	0	0
Bilingual Education	5,800	2,800	0	0	0	3,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	5,584,073	3,179,095	0	0	0	0	2,404,978	0
Driver Training	38,995	32,495	6,500	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	XXXXXXXXXX	0
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	550,361	94,006	3,691	244,180	5,000	15,000	188,484	0
Professional Development	260,351	204,101	6,250	0	0	50,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	3,276,298	1,317,081	0	0	0	1,959,217	0	0
Career and Postsecondary Education	879,072	420,072	9,000	0	0	450,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	153,758	153,758	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	385,758	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,447,523	0	1,447,523	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	607,250	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	32,379	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	1,333,957	29,574	0	0	0	0	1,304,383	0
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	5,190,895	1,056,327	0	485,000	0	0	3,649,568	0
Federal Funds	119,476	0	XXXXXXXXXX	119,476	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	29,593,118	8,014,155	8,904,806	867,963	5,000	3,142,217	9,684,364	0
Less Transfers	3,142,217							
TOTAL Budget Expenditures	\$26,450,901							

Sources of Revenue - - State, Federal, Local

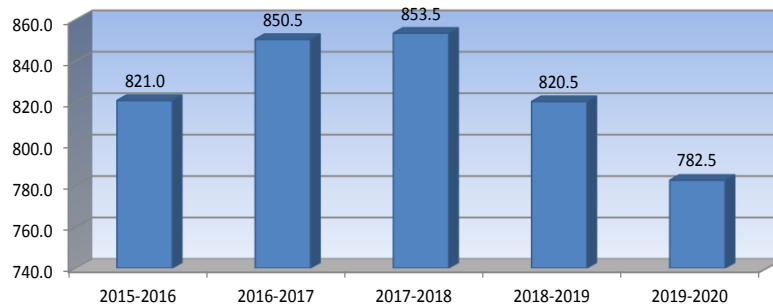
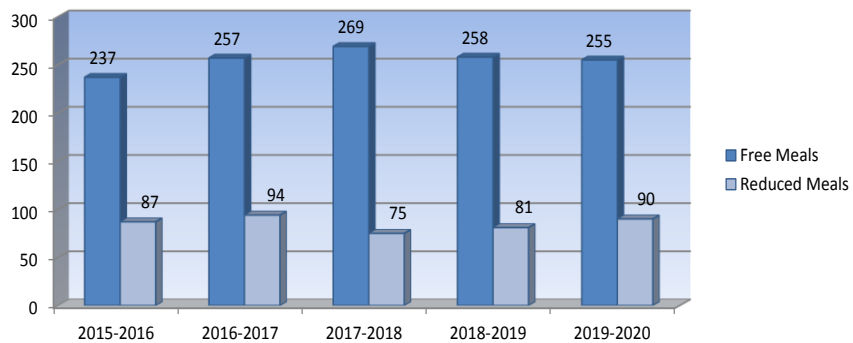
	2017-2018	2018-2019	2019-2020
State Revenues	7,581,145	7,876,680	8,904,806
Federal Revenues	950,376	964,613	867,963
Local Revenues*	8,867,030	9,576,694	9,689,364
Total Revenues	17,398,551	18,417,987	19,462,133
Revenues Per Pupil	20,385	22,447	24,872

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

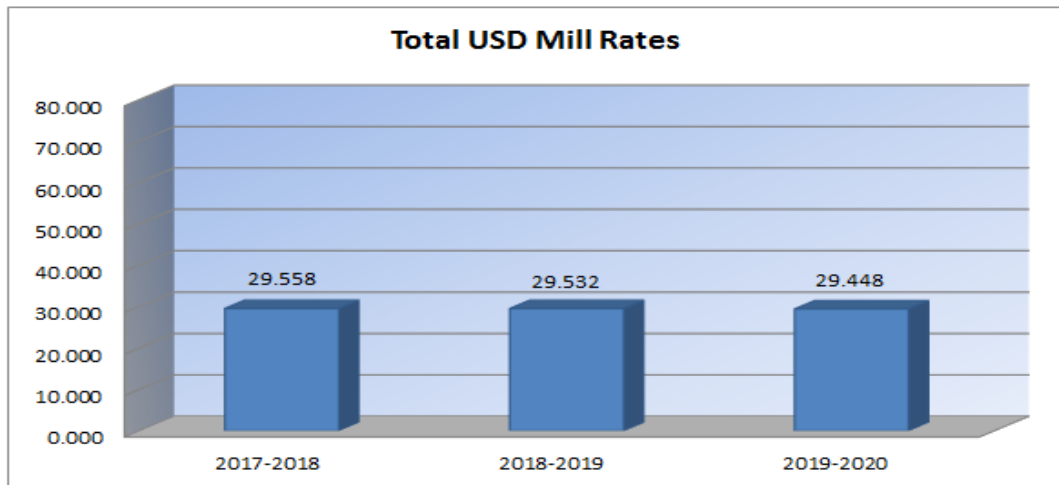
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	821.0	850.5	4%	853.5	0%	820.5	-4%	782.5	-5%
Number of Students - Free Meals	237	257	8%	269	5%	258	-4%	255	-1%
Number of Students - Reduced Meals	87	94	8%	75	-20%	81	8%	90	11%

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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

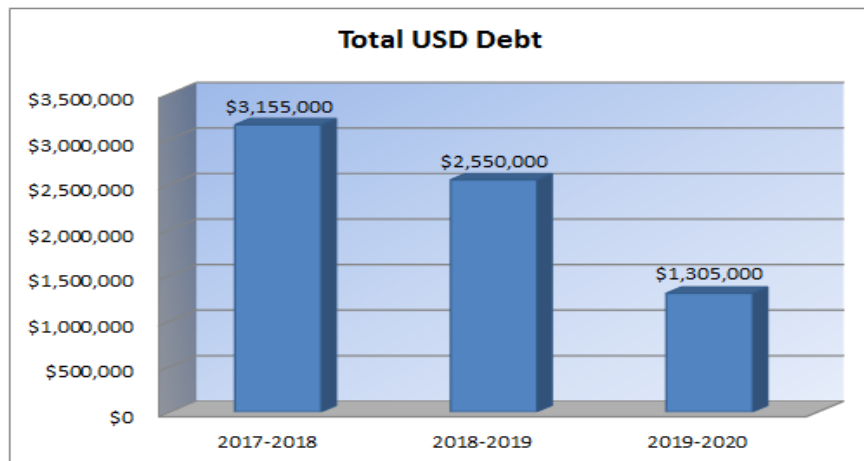
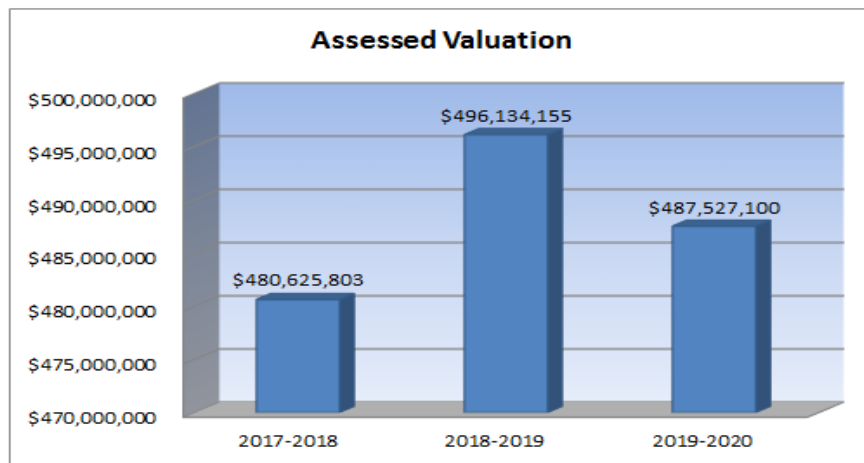
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	4.559	4.532	4.448
Adult Education	0.000	0.000	0.000
Capital Outlay	4.999	5.000	5.000
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	0.000	0.000	0.000
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	29.558	29.532	29.448
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	3.851	3.852	2.623
Rec Comm Employee Bnfts	0.191	0.194	0.197
TOTAL OTHER	4.042	4.046	2.820



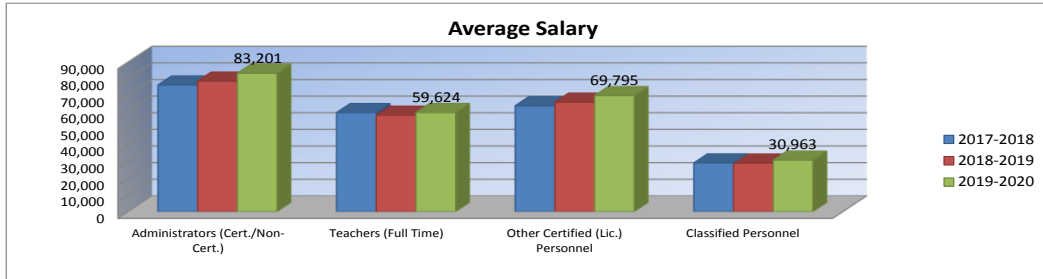
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$480,625,803	\$496,134,155	\$487,527,100
Bonded Indebtedness	3,155,000	2,550,000	1,305,000



USD# 244
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)	12.0	913,991	76,166	13.0	1,020,395	78,492	13.0	1,081,619	83,201
Teachers (Full Time)	77.2	4,599,553	59,580	80.3	4,657,452	58,001	82.8	4,936,899	59,624
Other Certified (Licensed) Personnel	16.0	1,019,178	63,699	16.0	1,053,514	65,845	16.0	1,116,724	69,795
Classified Personnel	75.5	2,212,932	29,310	79.9	2,333,885	29,210	79.9	2,473,918	30,963
Substitutes/Temporary Help	XXXXX	103,714	XXXXXXX	XXXXX	106,975	XXXXXXX	XXXXX	105,000	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