

# Budget at a Glance 2020-21



USD 244 - Burlington

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

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	10,266,475	57%	10,780,942	54%	5%	14,001,844	57%	30%
Student Support Services	1,202,118	7%	1,517,692	8%	26%	1,653,824	7%	9%
Instructional Support Services	518,329	3%	581,127	3%	12%	767,980	3%	32%
Administration & Support	1,222,470	7%	1,339,675	7%	10%	1,497,148	6%	12%
Operations & Maintenance	2,528,259	14%	2,181,859	11%	-14%	3,675,849	15%	68%
Transportation	532,897	3%	620,416	3%	16%	829,365	3%	34%
Food Services	515,278	3%	492,844	2%	-4%	587,014	2%	19%
Capital Improvements	68,936	0%	1,140,158	6%	1554%	1,490,750	6%	31%
Debt Services	1,281,970	7%	1,324,946	7%	3%	0	0%	-100%
Other Costs	8,526	0%	0	0%	-100%	15,500	0%	0%
<b>Total Expenditures*</b>	<b>18,145,258</b>	<b>100%</b>	<b>19,979,659</b>	<b>100%</b>	<b>10%</b>	<b>24,519,274</b>	<b>100%</b>	<b>23%</b>
Amount per Pupil	\$22,115		\$24,819		12%	\$31,315		26%
<b>Current Expenditures**</b>	<b>14,615,698</b>	<b>100%</b>	<b>15,658,055</b>	<b>100%</b>	<b>7%</b>	<b>19,160,269</b>	<b>100%</b>	<b>22%</b>
Amount per Pupil	\$17,813		\$19,451		9%	\$24,470		26%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	9,751,311	54%	10,284,456	51%	-3%	12,897,273	53%	2%
Instruction*** (Current Expenditures)	9,751,311	67%	10,284,456	66%	-1%	12,897,273	67%	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.

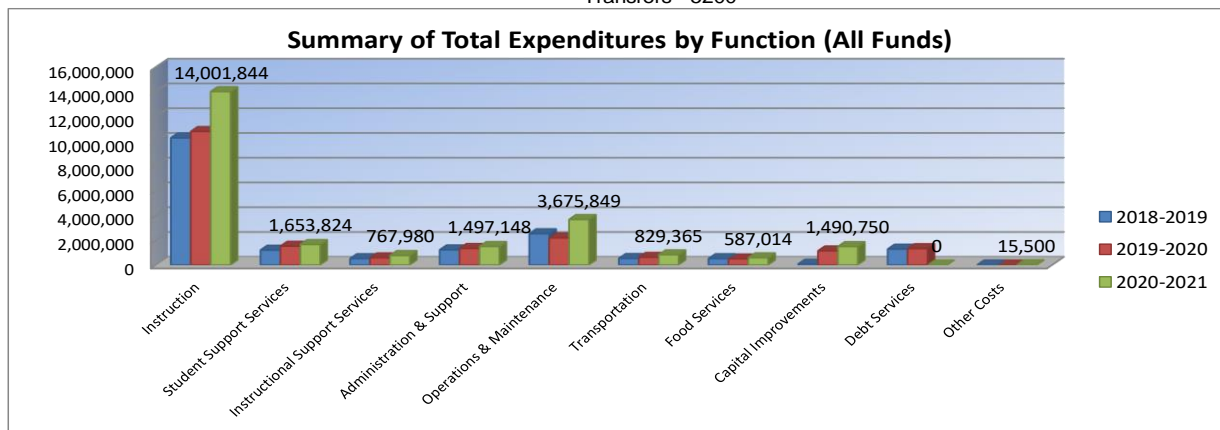
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

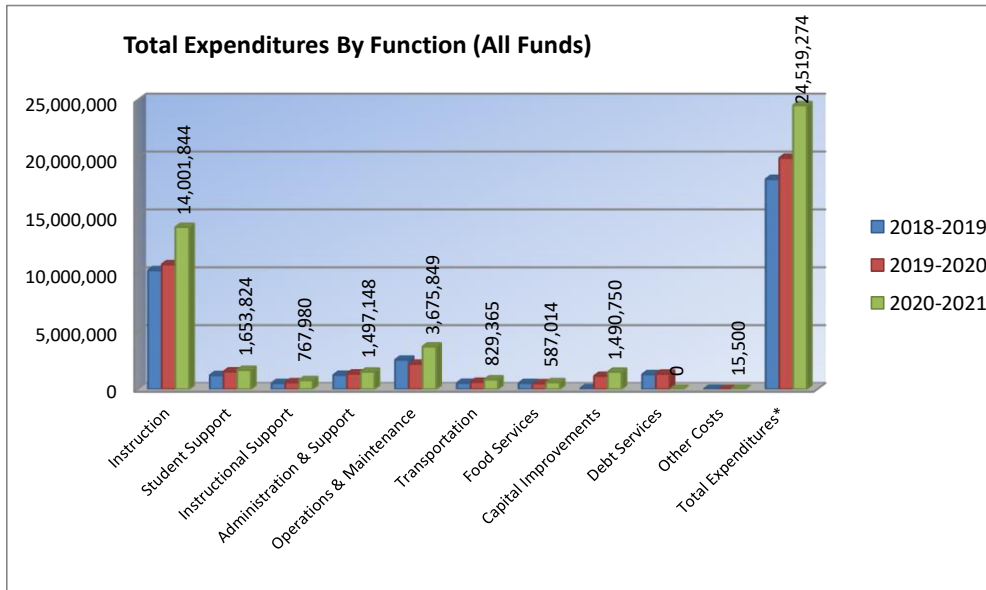
Further definition of what goes into each category:

- 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)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	10,266,475	10,780,942	14,001,844
Student Support	1,202,118	1,517,692	1,653,824
Instructional Support	518,329	581,127	767,980
Administration & Support	1,222,470	1,339,675	1,497,148
Operations & Maintenance	2,528,259	2,181,859	3,675,849
Transportation	532,897	620,416	829,365
Food Services	515,278	492,844	587,014
Capital Improvements	68,936	1,140,158	1,490,750
Debt Services	1,281,970	1,324,946	0
Other Costs	8,526	0	15,500
<b>Total Expenditures*</b>	<b>18,145,258</b>	<b>19,979,659</b>	<b>24,519,274</b>

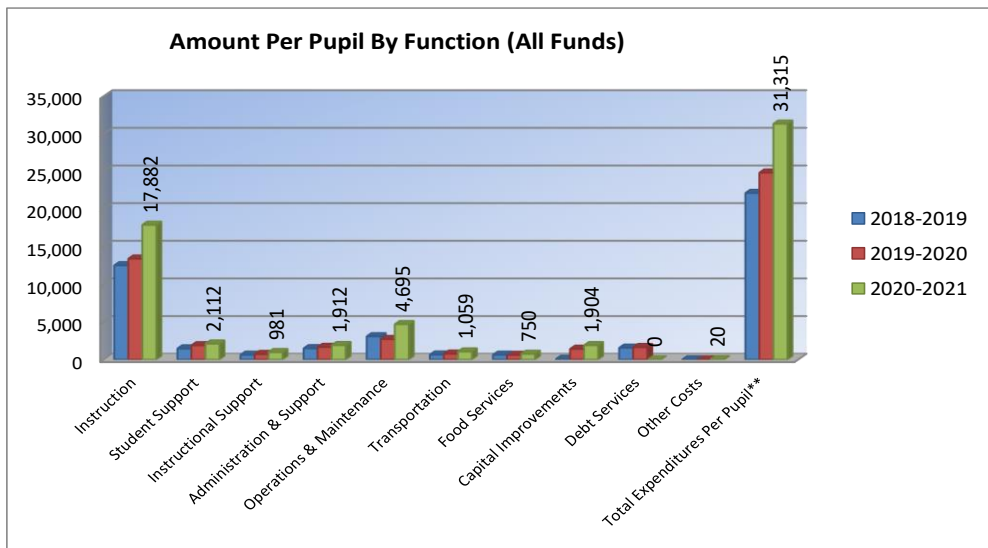


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	12,512	13,392	17,882
Student Support	1,465	1,885	2,112
Instructional Support	632	722	981
Administration & Support	1,490	1,664	1,912
Operations & Maintenance	3,081	2,710	4,695
Transportation	649	771	1,059
Food Services	628	612	750
Capital Improvements	84	1,416	1,904
Debt Services	1,562	1,646	0
Other Costs	10	0	20
<b>Total Expenditures Per Pupil**</b>	<b>22,115</b>	<b>24,819</b>	<b>31,315</b>
Enrollment (FTE)*	820.5	805.0	783.0

\*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.

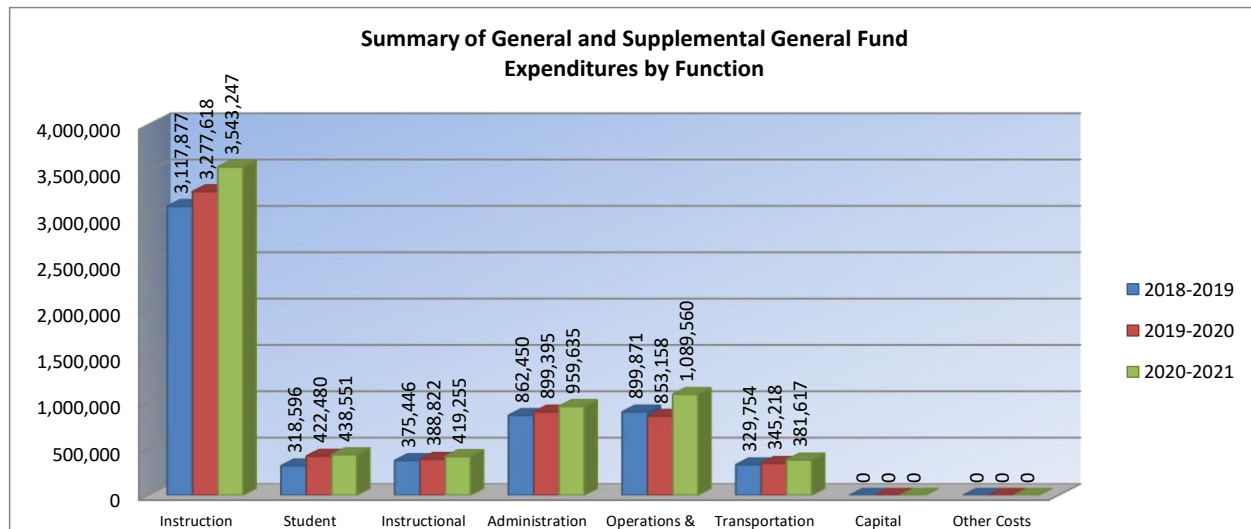


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

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

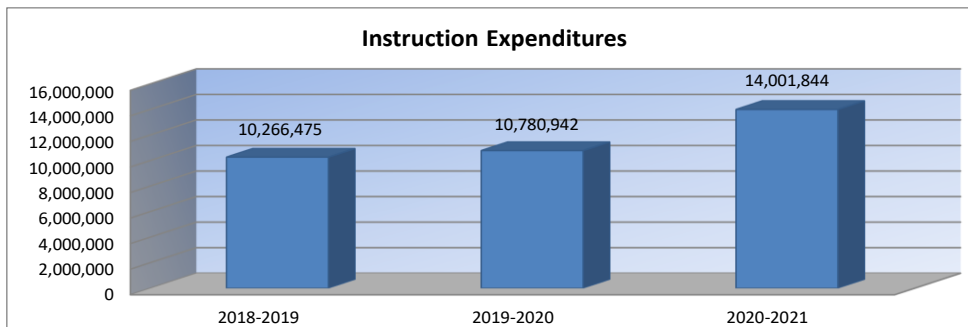
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	3,117,877	53%	3,277,618	53%	5%	3,543,247	52%	8%
Student Support	318,596	5%	422,480	7%	33%	438,551	6%	4%
Instructional Support	375,446	6%	388,822	6%	4%	419,255	6%	8%
Administration & Support	862,450	15%	899,395	15%	4%	959,635	14%	7%
Operations & Maintenance	899,871	15%	853,158	14%	-5%	1,089,560	16%	28%
Transportation	329,754	6%	345,218	6%	5%	381,617	6%	11%
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>5,903,994</b>	<b>100%</b>	<b>6,186,691</b>	<b>100%</b>	<b>5%</b>	<b>6,831,865</b>	<b>100%</b>	<b>10%</b>
Amount per Pupil	\$7,196		\$7,685		7%	\$8,725		14%

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)**

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	2,421,621	2,648,411	9%	2,878,877	9%
Federal Funds	121,019	133,252	10%	184,822	39%
Supplemental General	696,256	629,207	-10%	664,370	6%
Preschool-Aged At-Risk	47,987	29,015	-40%	71,475	146%
At Risk (K-12)	550,940	535,649	-3%	889,691	66%
Bilingual Education	2,500	2,500	0%	9,300	272%
Virtual Education	0	0	0%	0	0%
Capital Outlay	515,164	496,486	-4%	1,104,571	122%
Driver Education	9,851	9,820	0%	33,566	242%
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	1,975,449	2,198,438	11%	2,975,162	35%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	373,649	333,817	-11%	797,812	139%
Gifts/Grants	49,655	202,975	309%	299,654	48%
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	556,103	588,594	6%	627,667	7%
Contingency Reserve	0	0	0%		
Text Book & Student Material	108,152	23,480	-78%		
Activity Fund	39,903	51,160	28%		
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>7,468,249</b>	<b>7,882,804</b>	<b>6%</b>	<b>10,536,967</b>	<b>34%</b>
Enrollment (FTE)*	820.5	805.0	-2%	783.0	-3%
Amount per Pupil	9,102	9,792	8%	13,457	37%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	2,798,226	2,898,138	4%	3,464,877	20%
<b>TOTAL</b>	<b>10,266,475</b>	<b>10,780,942</b>	<b>5%</b>	<b>14,001,844</b>	<b>30%</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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue—2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	7,477,625	0	7,458,318	19,307	0	0	0	XXXXXXXXXX
Supplemental General	2,258,425	125,531	0	0	0	0	2,132,894	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	74,975	49,975	0	0	0	25,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	889,691	354,691	0	0	0	535,000	0	0
Bilingual Education	9,300	4,800	0	0	0	4,500	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	5,359,005	2,829,422	0	0	0	0	2,529,583	0
Driver Training	39,156	34,281	4,875	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	568,751	83,295	3,871	268,424	0	15,000	198,161	0
Professional Development	196,064	178,564	7,500	0	0	10,000	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	3,135,497	1,225,638	0	25,174	0	1,884,685	0	0
Career and Postsecondary Education	832,662	407,662	0	0	0	425,000	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	299,654	299,654	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	372,347	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	1,446,231	0	1,446,231	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	0	23,144	0	0	0	0	0	23,144
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	4,632,601	532,595	0	478,392	0	0	3,621,614	0
Federal Funds	203,822	-6,225	XXXXXXXXXX	210,047	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>27,423,459</b>	<b>7,155,003</b>	<b>8,920,795</b>	<b>1,001,344</b>	<b>0</b>	<b>2,899,185</b>	<b>8,482,252</b>	<b>23,144</b>
Less Transfers	2,899,185							
<b>TOTAL Budget Expenditures</b>	<b>\$24,524,274</b>							

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

	2018-2019	2019-2020	2020-2021
State Revenues	7,892,583	8,519,609	8,920,795
Federal Revenues	964,613	940,131	1,001,344
Local Revenues*	9,576,694	9,656,771	8,482,252
Total Revenues	18,433,890	19,116,511	18,404,391
Revenues Per Pupil	22,467	23,747	23,505

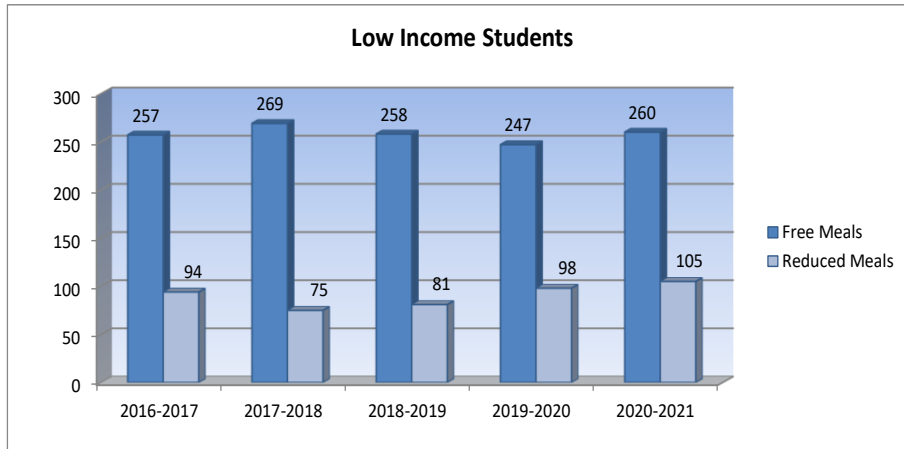
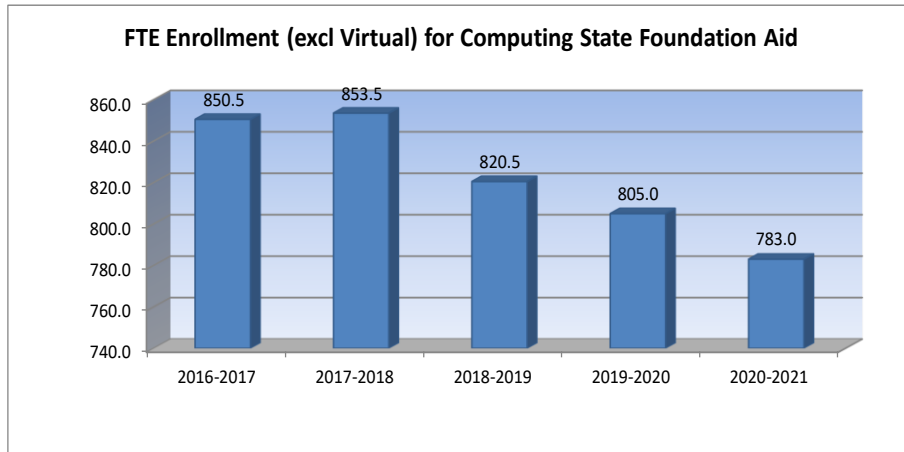
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

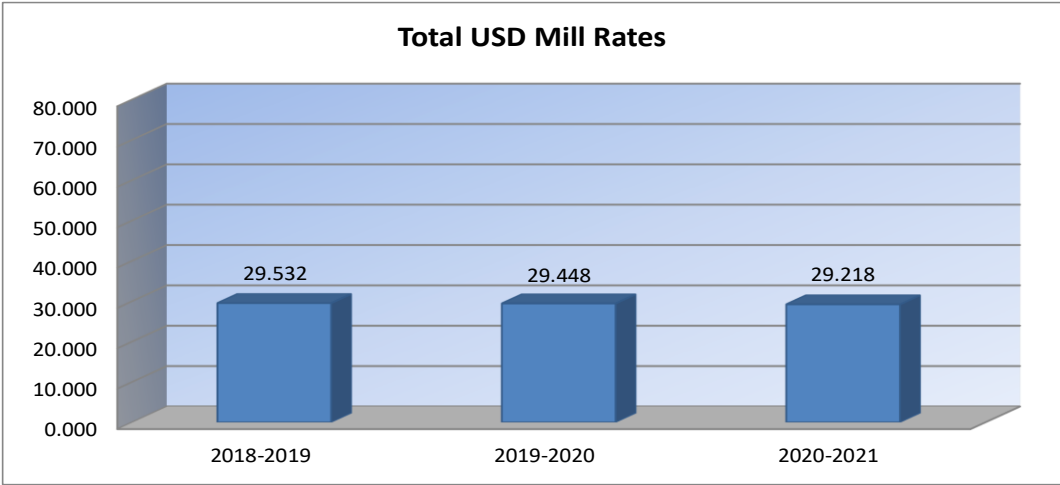
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	850.5	853.5	0%	820.5	-4%	805.0	-2%	783.0	-3%
Number of Students - Free Meals	257	269	5%	258	-4%	247	-4%	260	5%
Number of Students - Reduced Meals	94	75	-20%	81	8%	98	21%	105	7%



\*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.

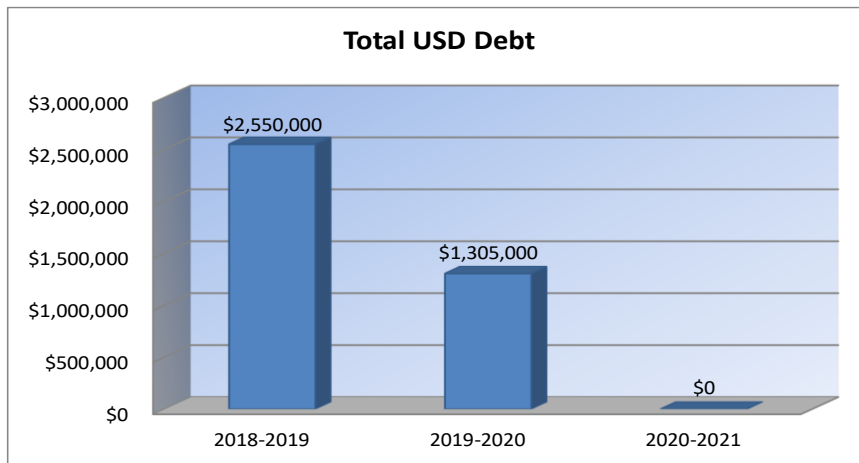
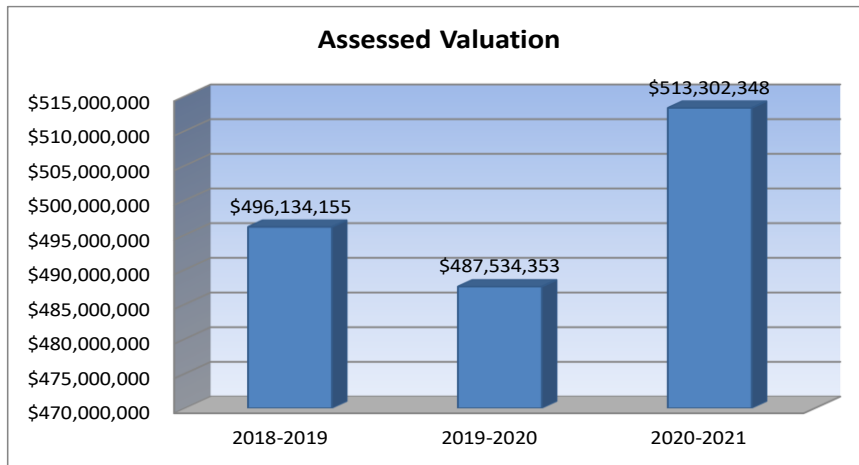
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	4.532	4.448	4.218
Adult Education	0.000	0.000	0.000
Capital Outlay	5.000	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
<b>TOTAL USD</b>	<b>29.532</b>	<b>29.448</b>	<b>29.218</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	3.852	2.623	2.000
Rec Comm Employee Bnfts	0.194	0.197	0.185
<b>TOTAL OTHER</b>	<b>4.046</b>	<b>2.820</b>	<b>2.185</b>



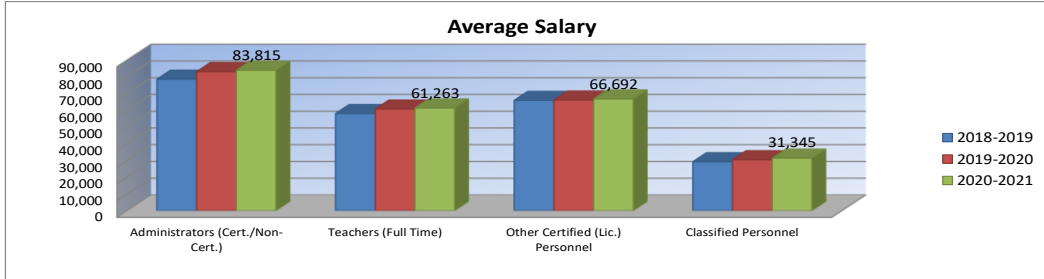
**Other Information**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
Assessed Valuation	\$496,134,155	\$487,534,353	\$513,302,348
Bonded Indebtedness	2,550,000	1,305,000	0



USD# 244  
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.0	1,020,395	78,492	13.0	1,078,811	82,985	13.0	1,089,599	83,815
Teachers (Full Time)	80.3	4,657,452	58,001	80.5	4,882,835	60,656	80.5	4,931,663	61,263
Other Certified (Licensed) Personnel	16.0	1,053,514	65,845	18.0	1,188,574	66,032	18.0	1,200,459	66,692
Classified Personnel	79.9	2,333,885	29,210	86.8	2,637,978	30,391	85.0	2,664,358	31,345
Substitutes/Temporary Help	XXXXX	106,975	XXXXXXXXXX	XXXXX	118,511	XXXXXXXXXX	XXXXX	125,000	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:**

[https://datacentral.ksde.org/report\\_gen.aspx](https://datacentral.ksde.org/report_gen.aspx)

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

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

<https://datacentral.ksde.org/default.aspx>

- 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