Budget at a Glance

248 - Girard

2024-2025

KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas leads the world in the success of each student.

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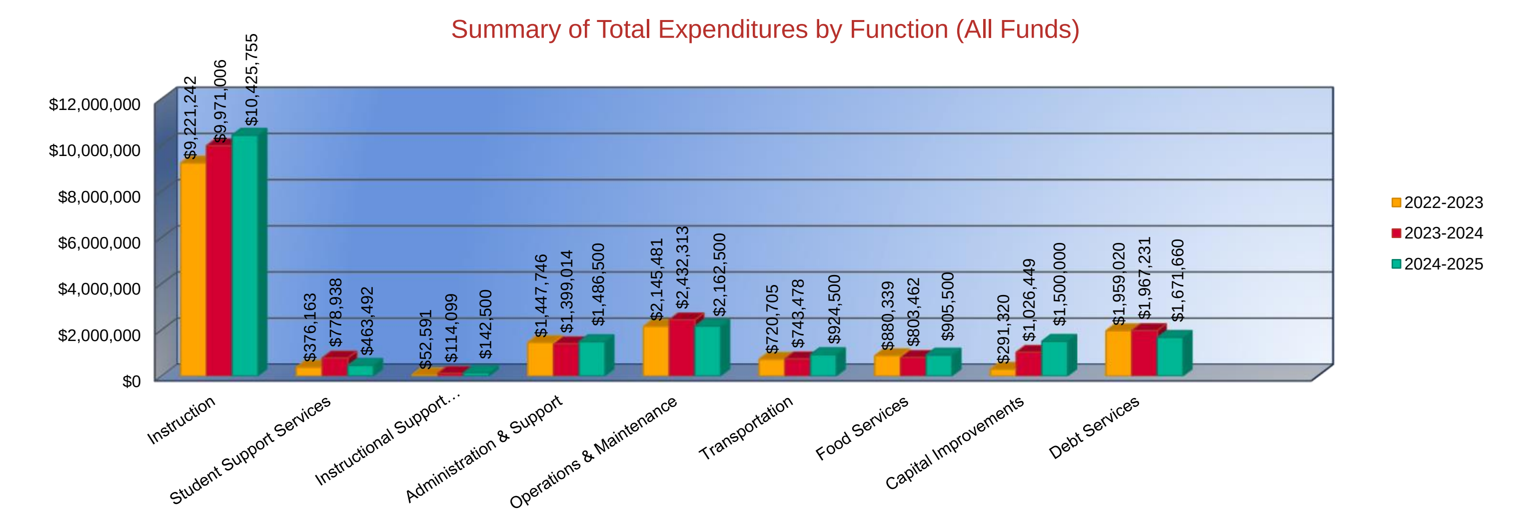
	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	$9,221,242	54%	$9,971,006	52%	8%	$10,425,755	53%	5%
Student Support Services	$376,163	2%	$778,938	4%	107%	$463,492	2%	-40%
Instructional Support Services	$52,591	0%	$114,099	1%	117%	$142,500	1%	25%
Administration & Support	$1,447,746	8%	$1,399,014	7%	-3%	$1,486,500	8%	6%
Operations & Maintenance	$2,145,481	13%	$2,432,313	13%	13%	$2,162,500	11%	-11%
Transportation	$720,705	4%	$743,478	4%	3%	$924,500	5%	24%
Food Services	$880,339	5%	$803,462	4%	-9%	$905,500	5%	13%
Capital Improvements	$291,320	2%	$1,026,449	5%	252%	$1,500,000	8%	46%
Debt Services	$1,959,020	11%	$1,967,231	10%	0%	$1,671,660	8%	-15%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	17,094,607	100%	$19,235,990	100%	13%	$19,682,407	100%	2%
Amount per Pupil	$17,047		$20,042		18%	$20,043		0%
Current Expenditures[2]	$14,514,822	100%	$15,999,135	100%	10%	$15,890,747	100%	-1%
Amount per Pupil	$14,474		$16,669		15%	$16,182		-3%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$9,154,785	54%	$9,857,090	51%	-3%	$10,175,755	52%	1%
Current Expenditures	$9,154,785	63%	$9,857,090	62%	-1%	$10,175,755	64%	2%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.
2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

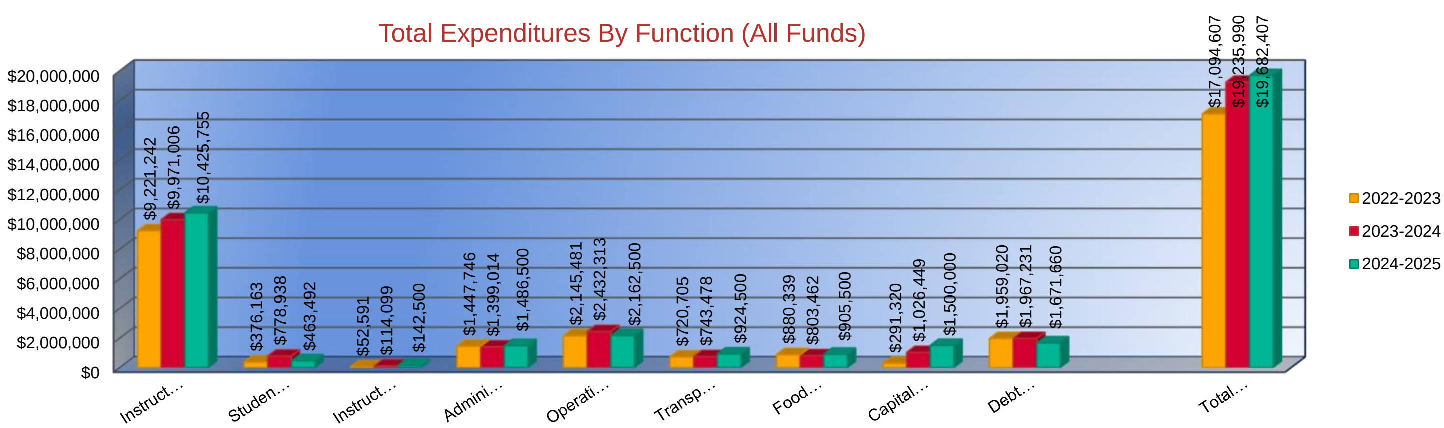
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



Total Expenditures By Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	$9,221,242	$9,971,006	$10,425,755
Student Support	$376,163	$778,938	$463,492
Instructional Support	$52,591	$114,099	$142,500
Administration & Support	$1,447,746	$1,399,014	$1,486,500
Operations & Maintenance	$2,145,481	$2,432,313	$2,162,500
Transportation	$720,705	$743,478	$924,500
Food Services	$880,339	$803,462	$905,500
Capital Improvements	$291,320	$1,026,449	$1,500,000
Debt Services	$1,959,020	$1,967,231	$1,671,660
Other Costs	$0	$0	$0
Total Expenditures[1]	**$17,094,607**	**$19,235,990**	**$19,682,407**

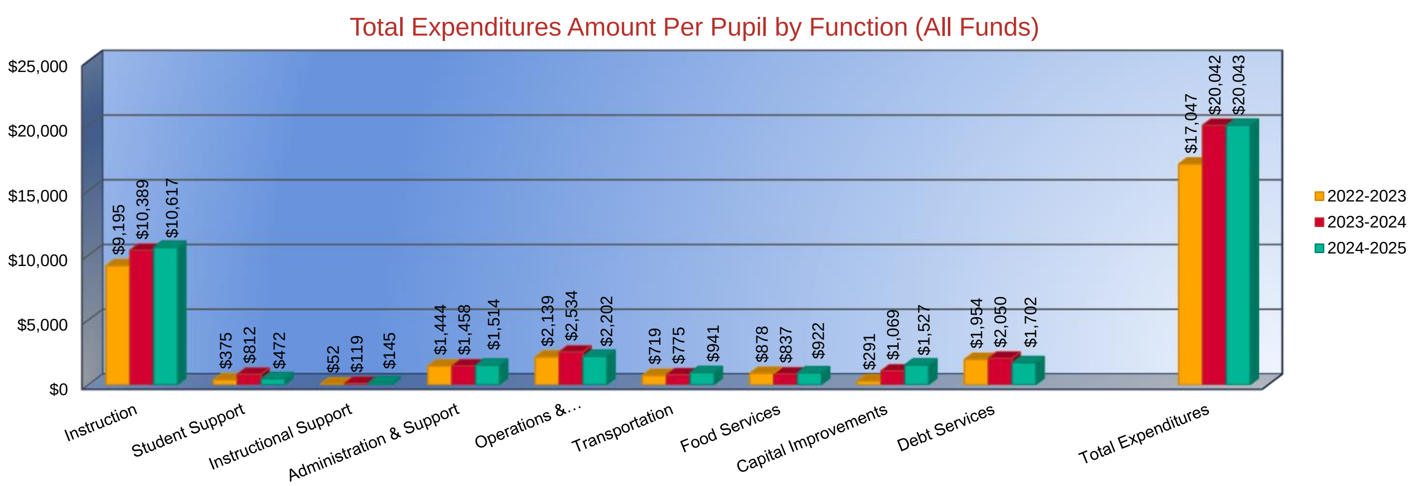
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



Total Expenditures Amount Per Pupil by Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	$9,195	$10,389	$10,617
Student Support	$375	$812	$472
Instructional Support	$52	$119	$145
Administration & Support	$1,444	$1,458	$1,514
Operations & Maintenance	$2,139	$2,534	$2,202
Transportation	$719	$775	$941
Food Services	$878	$837	$922
Capital Improvements	$291	$1,069	$1,527
Debt Services	$1,954	$2,050	$1,702
Other Costs	$0	$0	$0
Total Expenditures[1]	**$17,047**	**$20,042**	**$20,043**
Enrollment (FTE)[2]	**1,002.8**	**959.8**	**982.0**

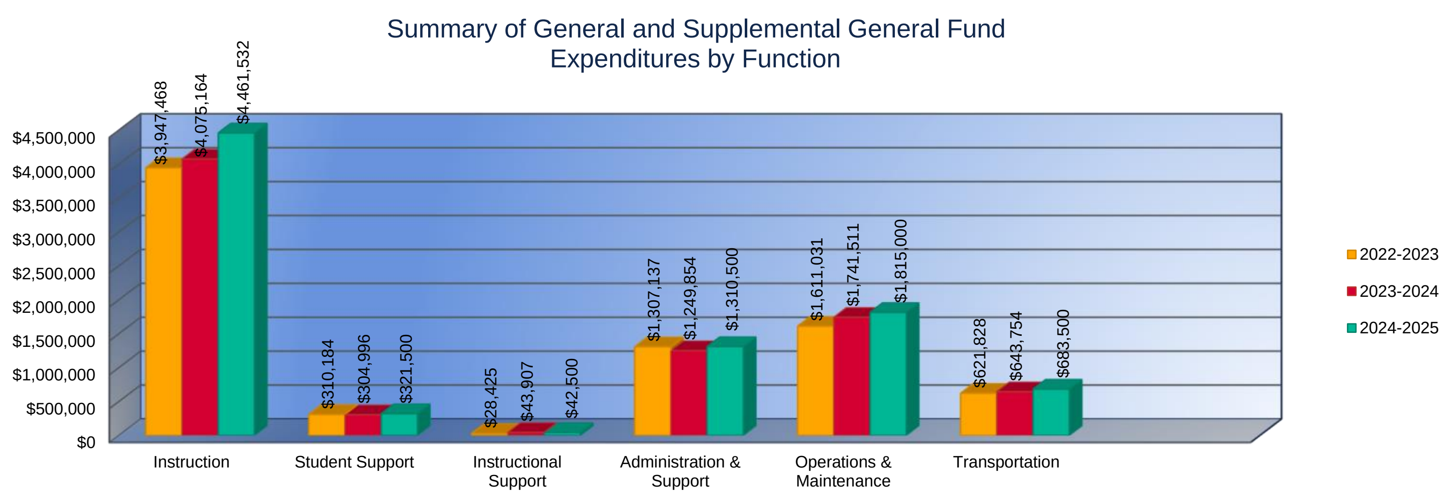
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	$3,947,468	50%	$4,075,164	51%	3%	$4,461,532	52%	9%
Student Support	$310,184	4%	$304,996	4%	-2%	$321,500	4%	5%
Instructional Support	$28,425	0%	$43,907	1%	54%	$42,500	0%	-3%
Administration & Support	$1,307,137	17%	$1,249,854	16%	-4%	$1,310,500	15%	5%
Operations & Maintenance	$1,611,031	21%	$1,741,511	22%	8%	$1,815,000	21%	4%
Transportation	$621,828	8%	$643,754	8%	4%	$683,500	8%	6%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	$0	$0	$0	0%	$0	0%	0%
Total Expenditures	$7,826,073	100%	$8,059,186	100%	3%	$8,634,532	100%	7%
Amount per Pupil	$7,804		$8,397		8%	$8,793		5%

**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*

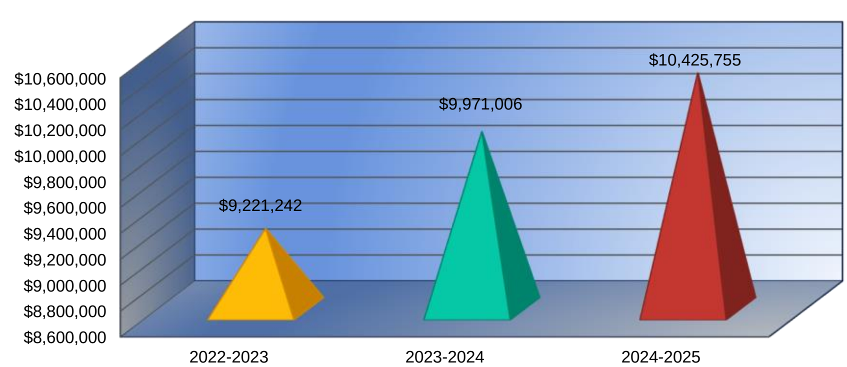


Instruction Expenditures (1000)

	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Budget	% Change
General	$2,867,183	$3,175,573	11%	$3,230,185	2%
Federal Funds	$855,757	$1,027,727	20%	$663,500	-35%
Supplemental General	$1,080,285	$899,591	-17%	$1,231,347	37%
Preschool-Aged At-Risk	$13,390	$10,744	-20%	$69,000	542%
At-Risk Education Fund	$1,516,766	$1,692,448	12%	$1,834,500	8%
Bilingual Education	$16,103	$16,633	3%	$23,500	41%
Virtual Education	$51,500	$22,750	-56%	$78,400	245%
Capital Outlay	$66,457	$113,916	71%	$250,000	119%
Driver Education	$5,359	$23,482	338%	$36,350	55%
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	$1,541,895	$1,546,262	0%	$1,817,201	18%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$350,014	$372,138	6%	$402,500	8%
Gifts & Grants[1]	$187,451	$379,584	102%	$118,846	-69%
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	$597,589	$592,484	-1%	$670,426	13%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$3,520	$65,620	1764%		
Activity Fund	$67,973	$32,054	-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	**$9,221,242**	**$9,971,006**	**8%**	**$10,425,755**	**5%**
Enrollment (FTE)[3]	1,002.8	959.8	-4%	982.0	2%
Amount per Pupil[2]	$9,195	$10,389	13%	$10,617	2%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$9,221,242**	**$9,971,006**	**8%**	**$10,425,755**	**5%**

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2024-2025

Fund	2024-2025 Amount Budgeted	July 1, 2024 Cash Balance	Estimated Sources of Revenue - 2024-2025					Estimated July 1, 2025 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	$9,508,185	$0	$9,508,185	$0			$0	$0
Supplemental General	$3,053,747	$76,301	$2,093,954			$0	$883,492	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (3 and 4 yr Old)	$69,000	$488		$0	$0	$65,000	$3,512	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At-Risk Education Fund	$1,834,500	$1,303		$0	$0	$1,765,000	$68,197	$0
Bilingual Education	$23,500	$0		$0	$0	$16,000	$7,500	$0
Virtual Education	$78,400	$0			$0	$78,400	$0	$0
Capital Outlay	$2,120,000	$1,276,606	$345,971	$0	$30,000	$0	$469,060	$1,637
Driver Training	$37,850	$49,843	$4,050	$0	$0	$0	$2,000	$18,043
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$0	$0		$0	$0	$0	$0	$0
Food Service	$898,500	$151,234	$4,878	$517,553	$0	$0	$226,988	$2,153
Professional Development	$80,000	$76,678	$6,000	$0	$0	$0	$0	$2,678
Parent Education Program	$35,000	$0	$0	$0	$0	$30,000	$5,000	$0
Summer School	$0	$0		$0	$0	$0	$0	$0
Special Education	$1,927,201	$371,971	$0	$0	$0	$1,640,000	$0	$84,770
Career and Postsecondary Education	$402,500	$25,575	$27,900	$0	$0	$333,000	$25,884	$9,859
Special Liability Expense Fund	$0	$0			$0	$0	$0	$0
Special Reserve Fund		$0						
Gifts and Grants	$118,846	$118,846	$0	$0			$0	$0
Textbook & Student Materials Revolving		$158,344						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$1,024,426	$0	$1,024,426					
Contingency Reserve		$746,662						
Activity Funds		$20,935						
Bond and Interest #1	$1,671,660	$1,439,162	$1,325,344	$0	$0		$595,549	$1,688,395
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	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$726,492	-$86,433		$812,925				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$23,609,807	$4,427,515	$14,340,708	$1,330,478	$30,000	$3,927,400	$2,287,182	$1,807,535
Less Transfers	$3,927,400							
TOTAL Budget Expenditures	$19,682,407							

Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	13,097,411	13,701,134	14,340,708
Federal Revenues	2,238,264	2,505,015	1,330,478
Local Revenues[1]	3,154,571	2,944,543	2,317,182
Total Revenues	18,490,246	19,150,692	17,988,368
Revenues Per Pupil	18,439	19,953	18,318

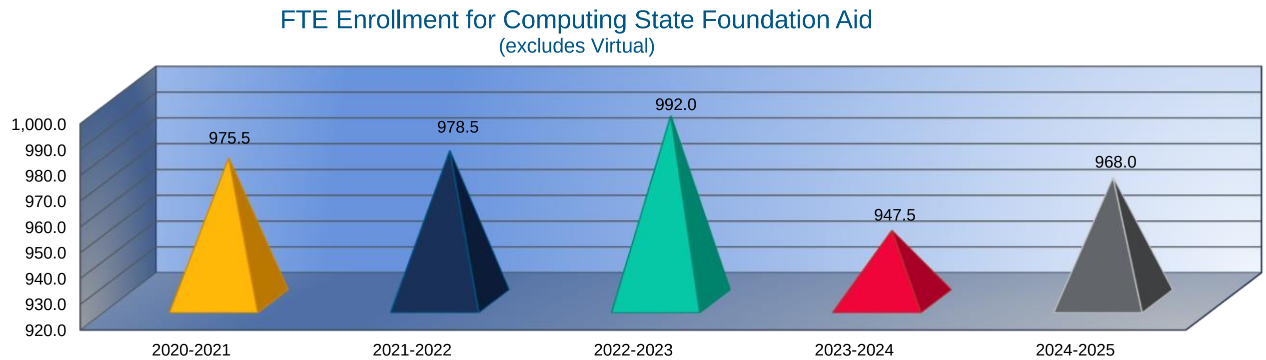
1. Excludes "Transfers" to avoid duplication of revenue.

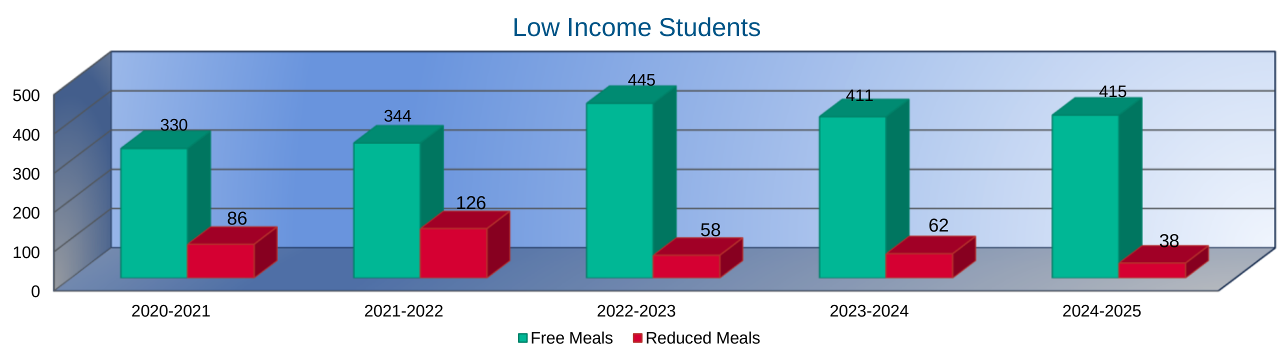
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual)¹	975.5	978.5	0%	992.0	1%	947.5	-4%	968.0	2%
Free Meal Student Headcount	330	344	4%	445	29%	411	-8%	415	1%
Reduced Meal Student Headcount	86	126	47%	58	-54%	62	7%	38	-39%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

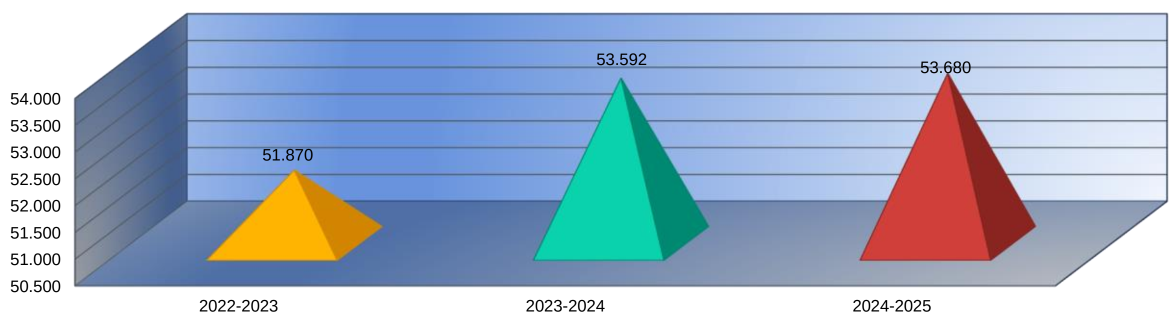




Mill Rates by Fund

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
General	20.000	20.000	20.000
Supplemental General	14.396	16.185	15.340
Adult Education	0.000	0.000	0.000
Capital Outlay	7.993	7.988	8.000
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	9.481	9.419	10.340
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	**51.870**	**53.592**	**53.680**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	1.000	0.984	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.984**	**1.000**

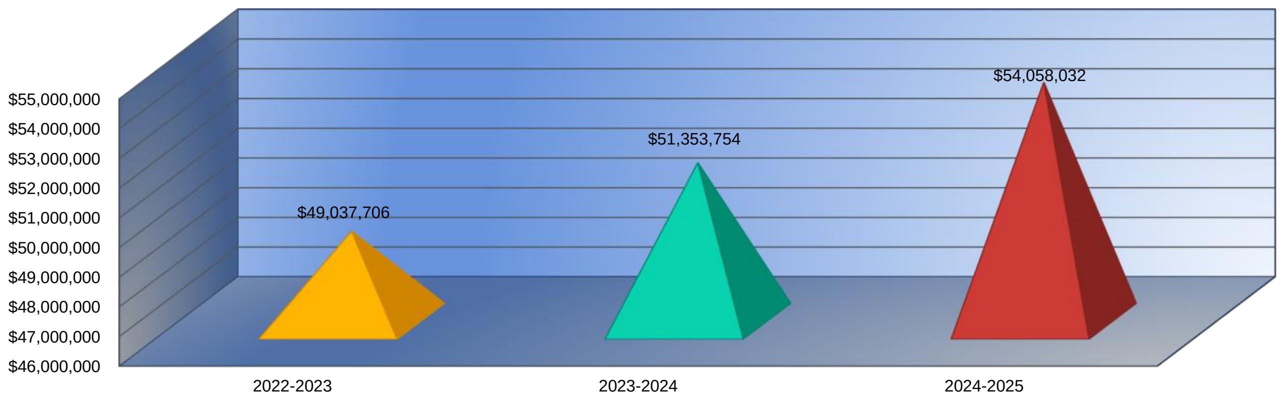
Total USD Mill Rate



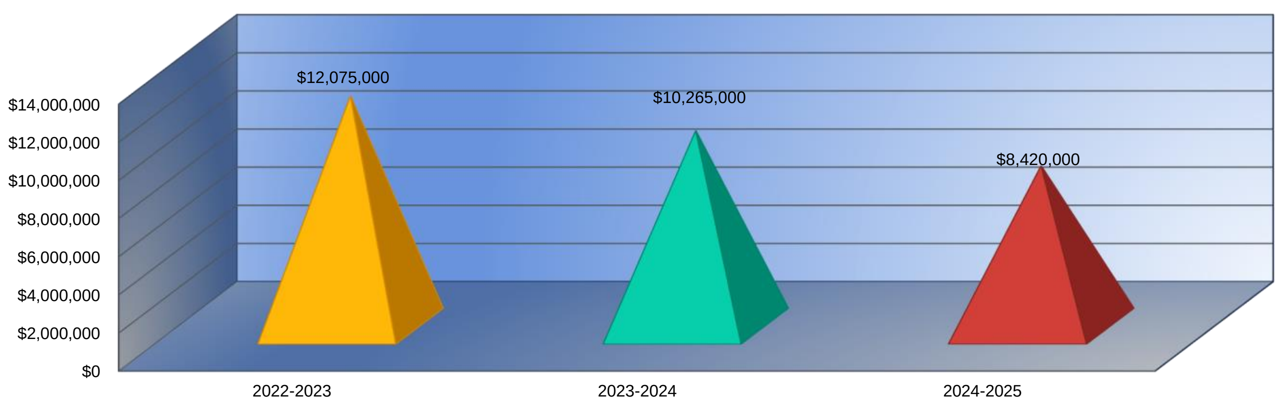
Other Information

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Assessed Valuation	$49,037,706	$51,353,754	$54,058,032
Total USD Debt	$12,075,000	$10,265,000	$8,420,000

Assessed Valuation



Total USD Debt



Salaries

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	6.0	$627,855	$104,643	0.0	$0	$0	0.0	$0	$0
Teachers (Full Time)	68.0	$4,281,273	$62,960	0.0	$0	$0	0.0	$0	$0
Other Licensed Personnel	3.0	$206,602	$68,867	0.0	$0	$0	0.0	$0	$0
Classified Personnel	43.5	$173,135	$3,980	0.0	$0	$0	0.0	$0	$0
Substitutes/Temporary Help	~~~~~~	$173,135	~~~~~~	~~~~~~	$0	~~~~~~	~~~~~~	$0	~~~~~~

Administrators:

Administrators:	*Licensed Personnel - 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-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

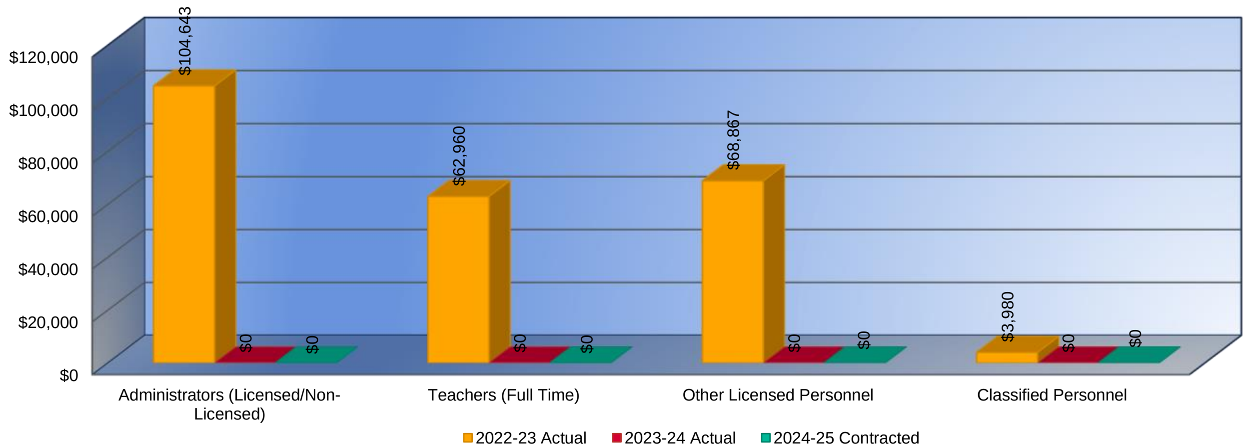
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed 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.

Average Salaries



KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
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Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
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- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic