248 - Girard

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2009-10
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

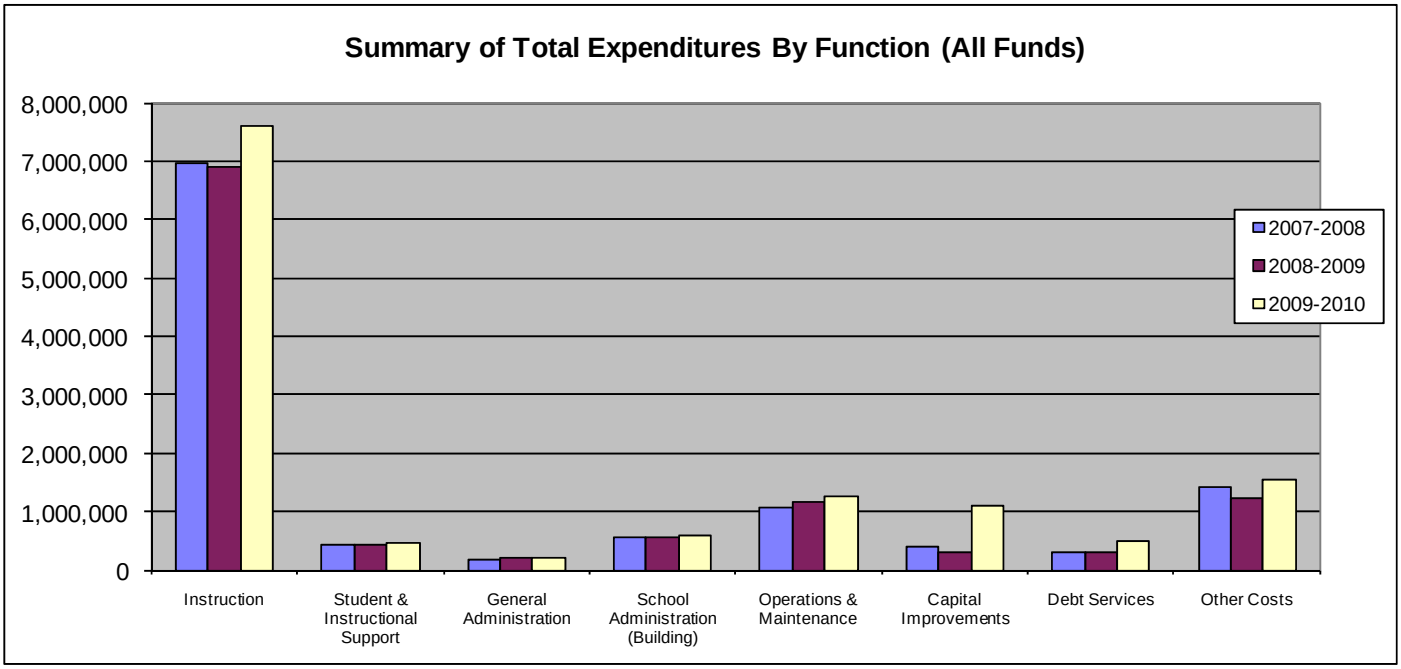
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	6,950,486	62%	6,886,953	62%	-1%	7,598,934	57%	10%
Student & Instructional Support	432,132	4%	432,029	4%	0%	457,133	3%	6%
General Administration	175,205	2%	193,641	2%	11%	195,779	1%	1%
School Administration (Building)	551,299	5%	564,528	5%	2%	580,795	4%	3%
Operations & Maintenance	1,053,773	9%	1,161,824	10%	10%	1,266,485	10%	9%
Capital Improvements	398,351	4%	292,105	3%	-27%	1,115,000	8%	282%
Debt Services	314,084	3%	312,321	3%	-1%	505,423	4%	62%
Other Costs	1,406,853	12%	1,235,615	11%	-12%	1,552,466	12%	26%
Total Expenditures	11,282,183	100%	11,079,016	100%	-2%	13,272,015	100%	20%
Amount per Pupil	$11,194		$11,118		-1%	$13,168		18%

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, Vocational 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, Area Vocational School, and Special Education Coop.

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

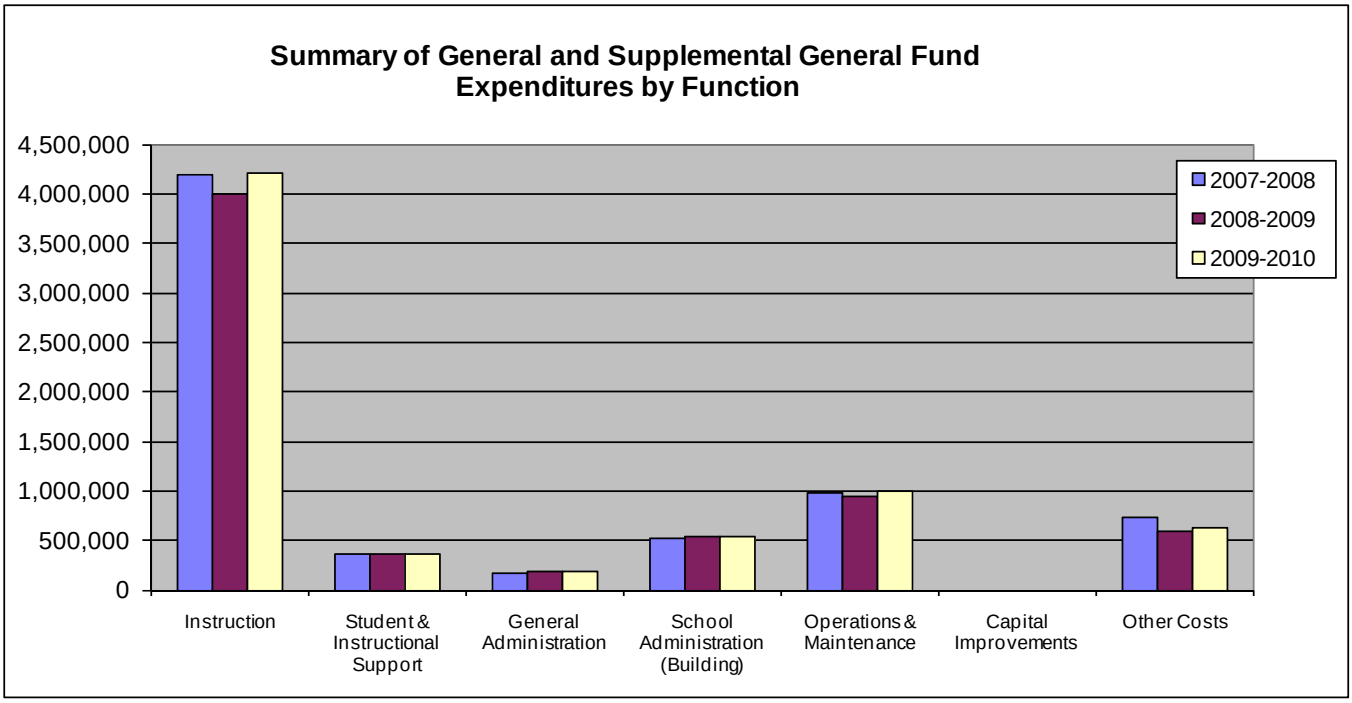
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



Summary of General and Supplemental General Fund Expenditures by Function

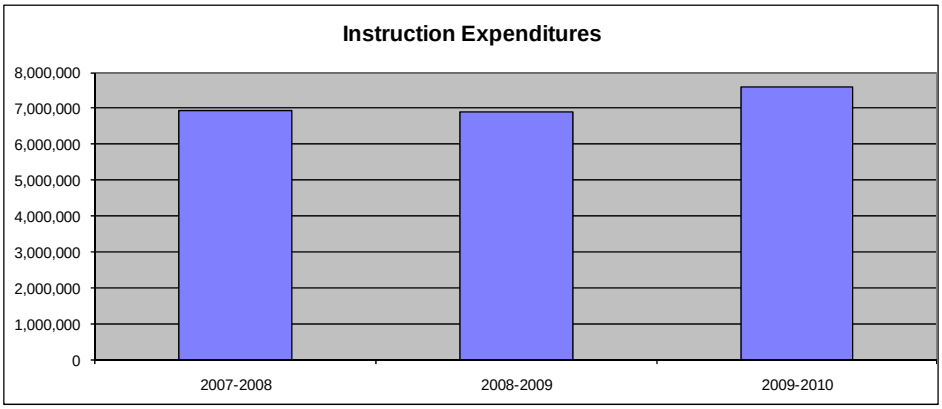
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	4,191,065	60%	3,991,928	61%	-5%	4,203,742	61%	5%
Student & Instructional Support	362,579	5%	358,405	5%	-1%	353,750	5%	-1%
General Administration	167,547	2%	185,257	3%	11%	186,500	3%	1%
School Administration (Building)	520,996	8%	531,350	8%	2%	541,800	8%	2%
Operations & Maintenance	976,371	14%	939,592	14%	-4%	994,750	14%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	725,056	10%	586,487	9%	-19%	625,600	9%	7%
Total Expenditures	6,943,614	100%	6,593,019	100%	-5%	6,906,142	100%	5%
Amount per Pupil	$6,889		$6,616		-4%	$6,852		4%



USD# 248

Instruction Expenditures (1000)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	3,953,847		3,354,928	-15%		3,038,742	-9%
Federal Funds	285,503		302,714	6%		360,000	19%
Supplemental General	237,218		637,000	169%		1,165,000	83%
At Risk (4yr Old)	32,470		34,168	5%		40,000	17%
At Risk (K-12)	550,000		724,500	32%		800,000	10%
Bilingual Education	0		0	0%		0	0%
Virtual Education			0			0	0%
Capital Outlay	162,052		5,190	-97%		210,000	3946%
Driver Education	5,109		9,128	79%		18,000	97%
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	1,016,812		1,095,417	8%		1,168,700	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	394,143		405,081	3%		460,000	14%
Gifts/Grants	0		0	0%		0	0%
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	261,351		286,147	9%		338,492	18%
Contingency Reserve	0		0	0%			
Text Book & Student Material	51,981		32,680	-37%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	6,950,486		6,886,953	-1%		7,598,934	10%
Enrollment (FTE)*	1,007.9		996.5	-1%		1,007.9	1%
Amount per Pupil	6,896		6,911	0%		7,539	9%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	6,950,486		6,886,953	-1%		7,598,934	10%



NOTE: Gifts/Grants include private grants and grants from federal sources.

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

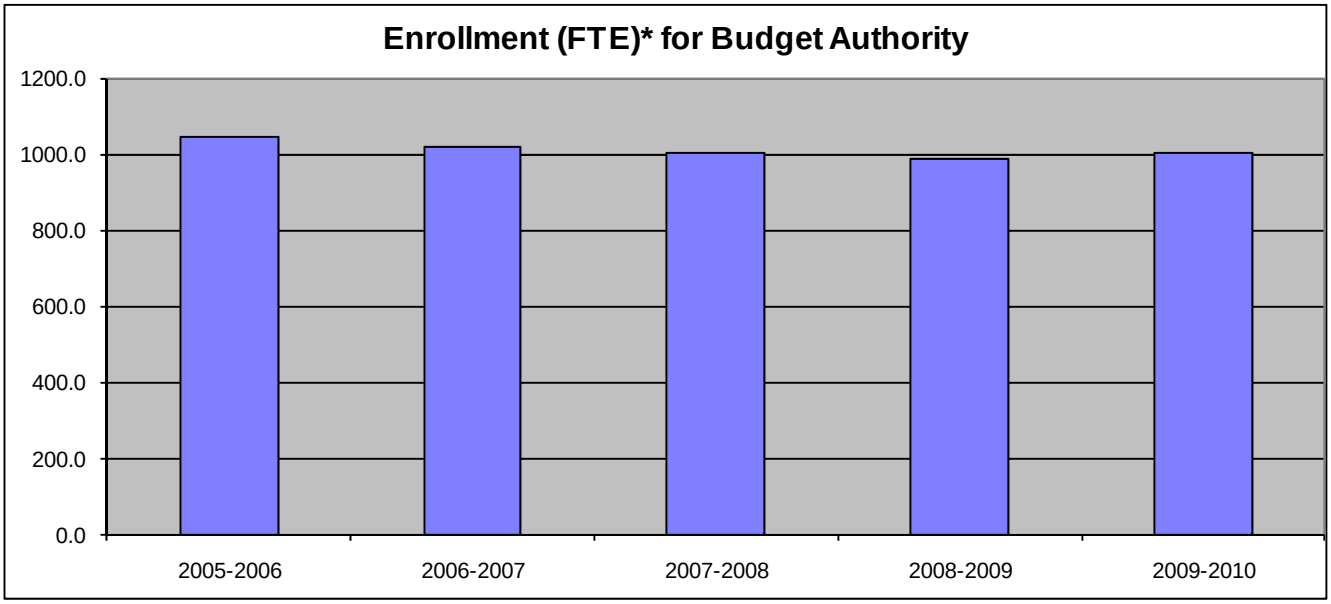
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

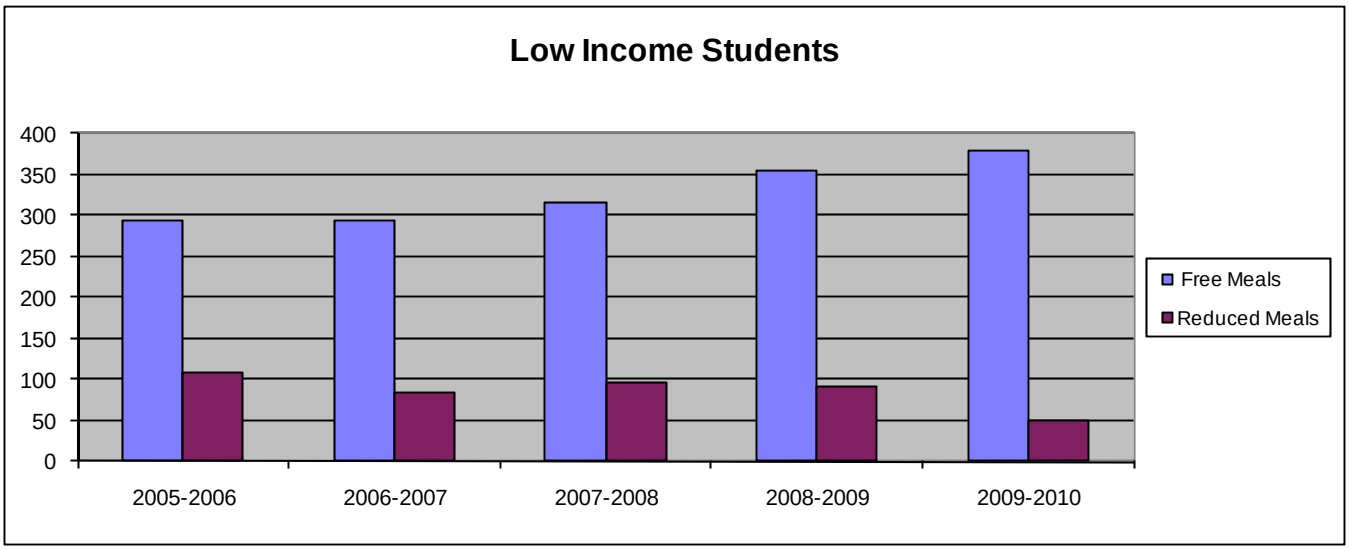
Sources of Revenue and Proposed Budget for 2009-10

	2009-10		Estimated Sources of Revenue--2009-10				
	Amount	July 1, 2009	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,283,642	0	6,397,028	332,451		0	554,163
Supplemental General	1,995,000	32,220	1,217,529				745,251
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	40,000	9,407		0	0	37,500	2,500
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	800,000	51,136		0	0	725,000	25,000
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	1,650,000	1,914,539	0	0	70,000	0	159,691
Driver Training	18,000	29,874	1,750		0	0	3,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	664,250	153,695	5,473	220,089	0	150,000	197,378
Professional Development	81,500	96,208	0	0	0	50,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,318,700	974,730	0	0	0	975,000	0
Vocational Education	460,000	12,711		4,000	0	435,000	10,000
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	468,000	0	468,000				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	505,423	526,046	247,412	0	0		50,013
Bond and Interest #2	0	0	0	0	0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	360,000	0	xxxxxxxxxxx	360,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	15,644,515	3,800,566	8,337,192	916,540	70,000	2,372,500	1,746,996
Less Transfers	2,372,500						
TOTAL Budget Expenditures	$13,272,015						

Other Information

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	1,045.0	1,016.5	-3%	1,000.9	-2%	989.5	-1%	1,000.9	1%
Number of Students - Free Meals	293	294	0%	316	7%	355	12%	380	7%
Number of Students - Reduced Meals	109	85	-22%	96	13%	92	-4%	50	-46%

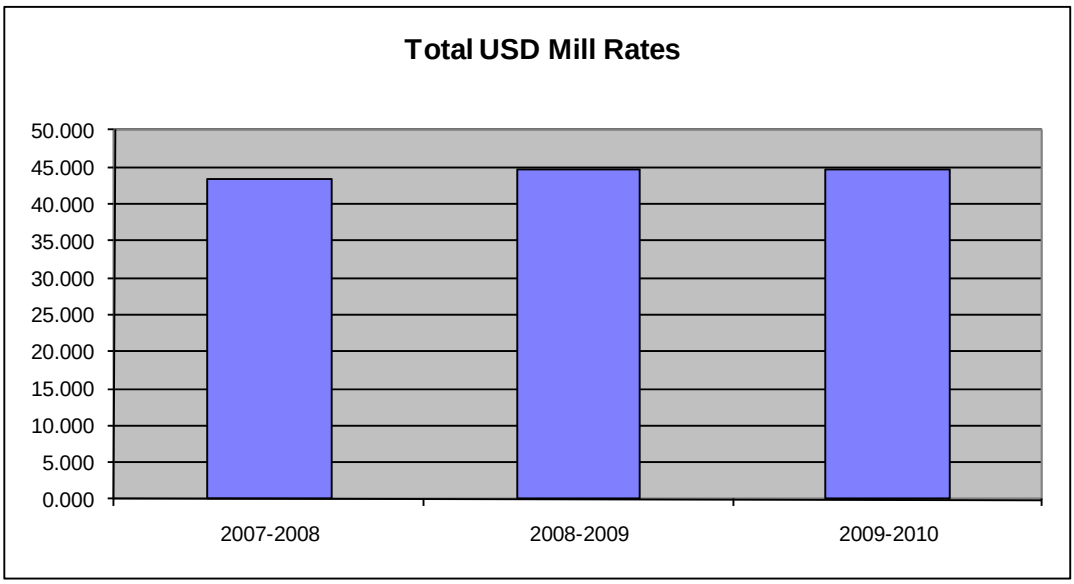




*FTE for state aid and budget authority purposes for the general fund.

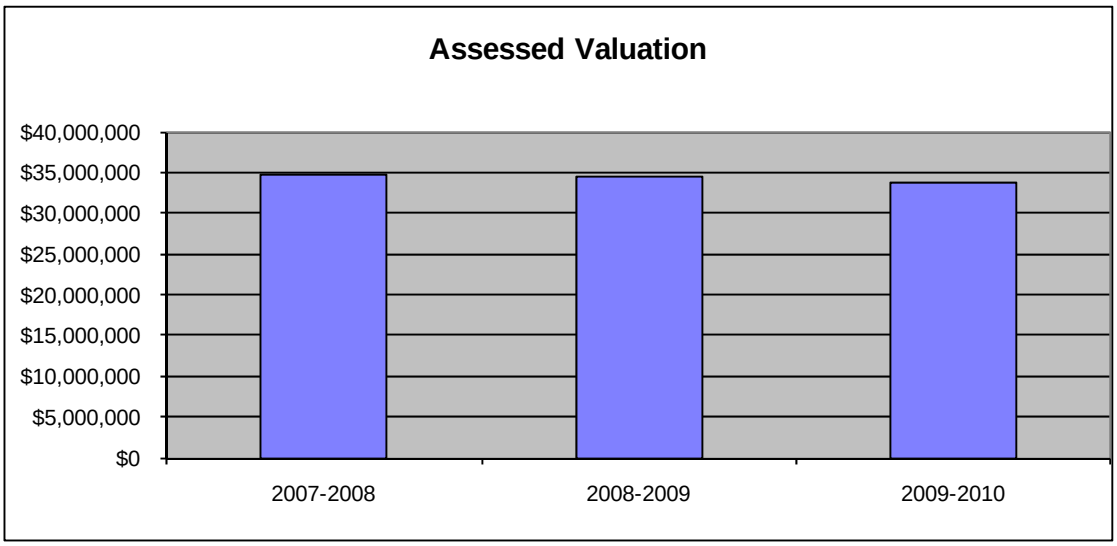
Miscellaneous Information
Mill Rates by Fund

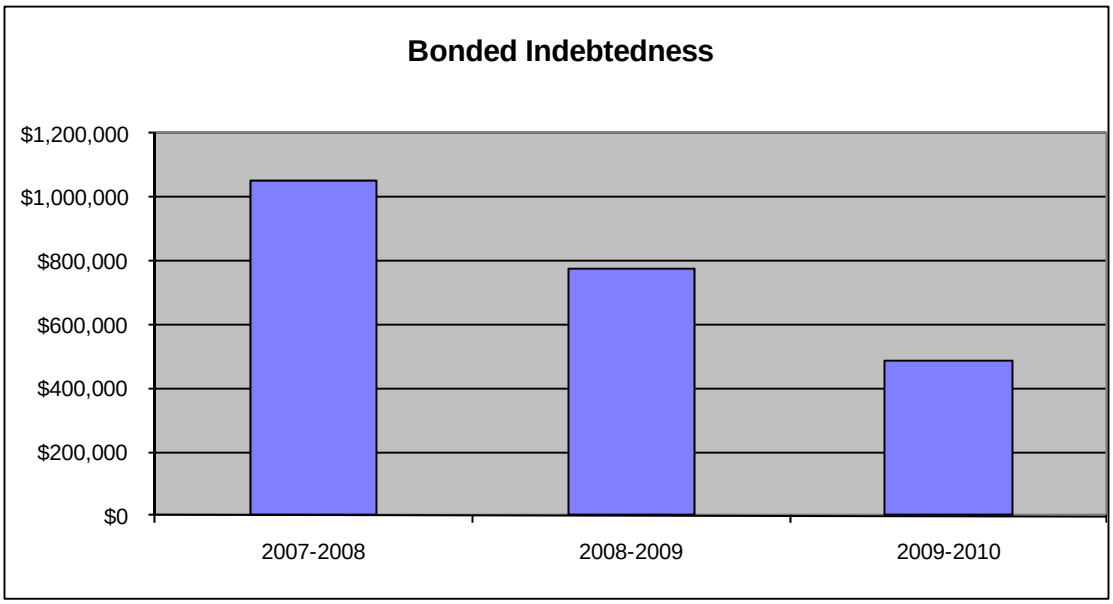
	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	14.680	16.027	20.709
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.655	4.604	0.000
Bond & 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	**43.335**	**44.631**	**44.709**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	1.000	1.000	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**1.000**



Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$34,733,138	$34,504,990	$33,850,983
Bonded Indebtedness	1,050,000	775,000	490,000





USD# 248
AVERAGE SALARY

	2007-08 Actual			2008-09 Actual			2009-10 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	436,679	87,336	5.0	446,929	89,386	5.0	453,633	90,727
Teachers (Full Time)	68.0	3,659,223	53,812	68.0	3,806,168	55,973	69.0	3,904,811	56,591
Other Certified (Licensed) Personnel	5.0	265,973	53,195	5.0	263,602	52,720	5.0	267,556	53,511
Classified Personnel	38.5	924,025	24,001	39.0	982,091	25,182	39.0	996,822	25,560
Substitutes/Temporary Help	XXXXXXX	108,948	XXXXXXXXXXX	XXXXXXX	103,354	XXXXXXXXXXX	XXXXXXX	104,904	XXXXXXXXXXX

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)
http://www.ksde.org/Default.aspx?tabid=223

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

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card (listed on the right under Data Portal sections)
http://www.ksde.org/Default.aspx?tabid=229

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses