

Budget at a Glance 2020-21



USD 457 - Garden City

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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	49,768,446	53%	54,751,384	54%	10%	62,533,887	52%	14%
Student Support Services	5,590,342	6%	5,837,932	6%	4%	6,421,107	5%	10%
Instructional Support Services	4,816,600	5%	5,329,323	5%	11%	6,441,562	5%	21%
Administration & Support	7,461,819	8%	7,847,123	8%	5%	8,221,940	7%	5%
Operations & Maintenance	9,504,339	10%	8,584,209	9%	-10%	10,765,644	9%	25%
Transportation	2,991,106	3%	3,426,049	3%	15%	3,617,883	3%	6%
Food Services	4,541,923	5%	4,666,652	5%	3%	5,164,679	4%	11%
Capital Improvements	1,515,099	2%	3,320,303	3%	119%	10,301,550	9%	210%
Debt Services	7,462,544	8%	6,985,331	7%	-6%	6,570,106	5%	-6%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	93,652,218	100%	100,748,306	100%	8%	120,038,358	100%	19%
Amount per Pupil	\$12,863		\$14,065		9%	\$16,500		17%
Current Expenditures**	82,142,894	100%	89,263,618	100%	9%	100,751,912	100%	13%
Amount per Pupil	\$11,282		\$12,461		10%	\$13,849		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	49,270,274	53%	54,287,648	54%	1%	61,719,097	51%	-3%
Instruction*** (Current Expenditures)	49,270,274	60%	54,287,648	61%	1%	61,719,097	61%	0%

* 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.

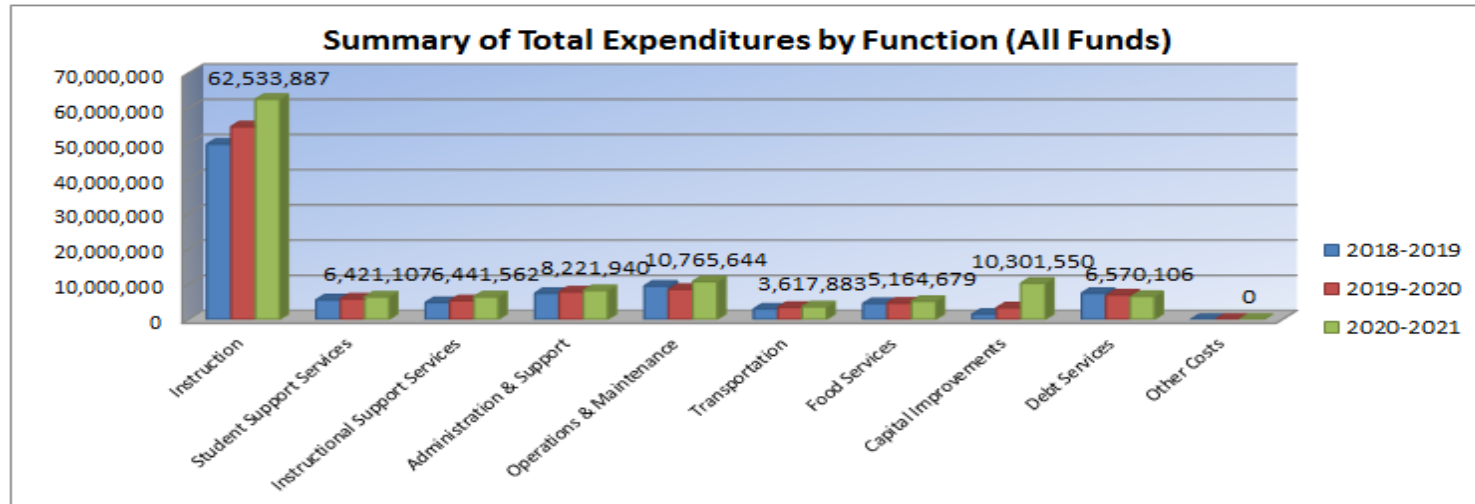
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

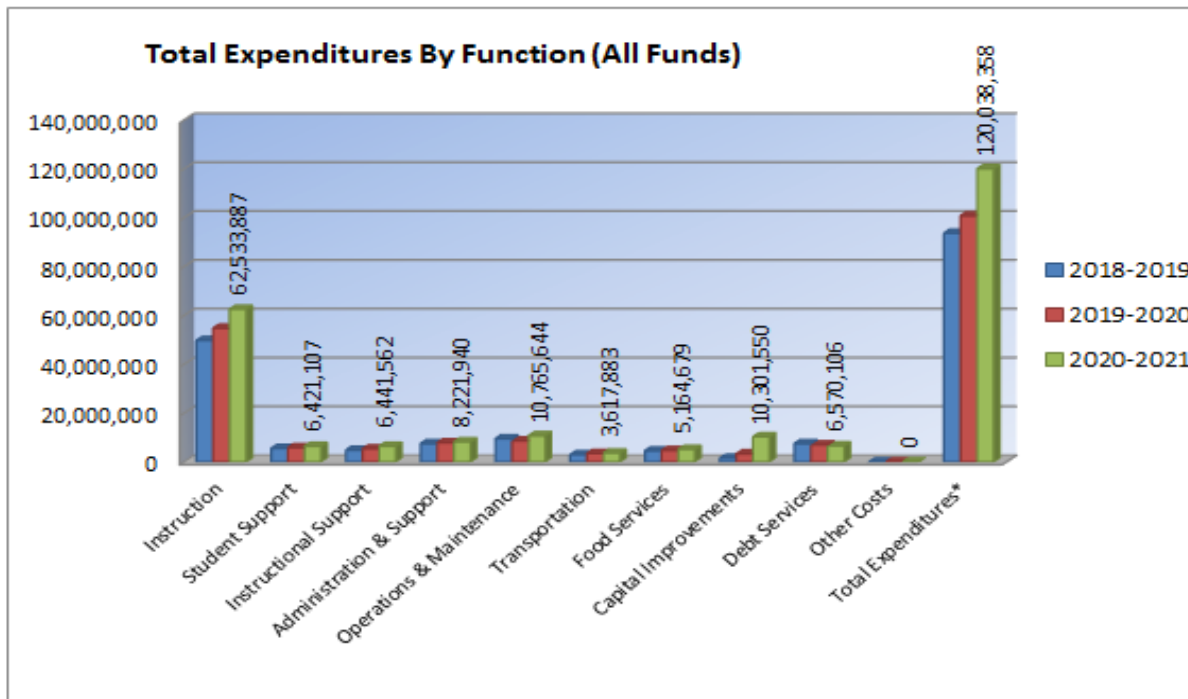
Further definition of what goes into each category:

- 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	49,768,446	54,751,384	62,533,887
Student Support	5,590,342	5,837,932	6,421,107
Instructional Support	4,816,600	5,329,323	6,441,562
Administration & Support	7,461,819	7,847,123	8,221,940
Operations & Maintenance	9,504,339	8,584,209	10,765,644
Transportation	2,991,106	3,426,049	3,617,883
Food Services	4,541,923	4,666,652	5,164,679
Capital Improvements	1,515,099	3,320,303	10,301,550
Debt Services	7,462,544	6,985,331	6,570,106
Other Costs	0	0	0
Total Expenditures*	93,652,218	100,748,306	120,038,358

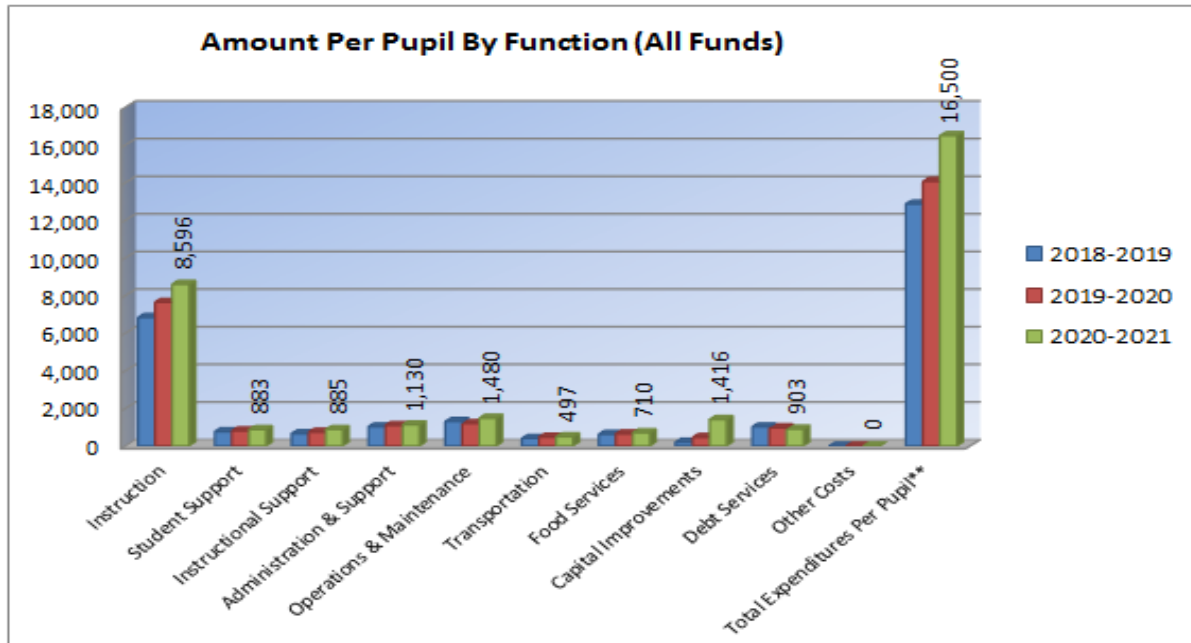


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	6,836	7,643	8,596
Student Support	768	815	883
Instructional Support	662	744	885
Administration & Support	1,025	1,095	1,130
Operations & Maintenance	1,305	1,198	1,480
Transportation	411	478	497
Food Services	624	651	710
Capital Improvements	208	464	1,416
Debt Services	1,025	975	903
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,863	14,065	16,500
Enrollment (FTE)*	7,280.8	7,163.2	7,275.0

*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.

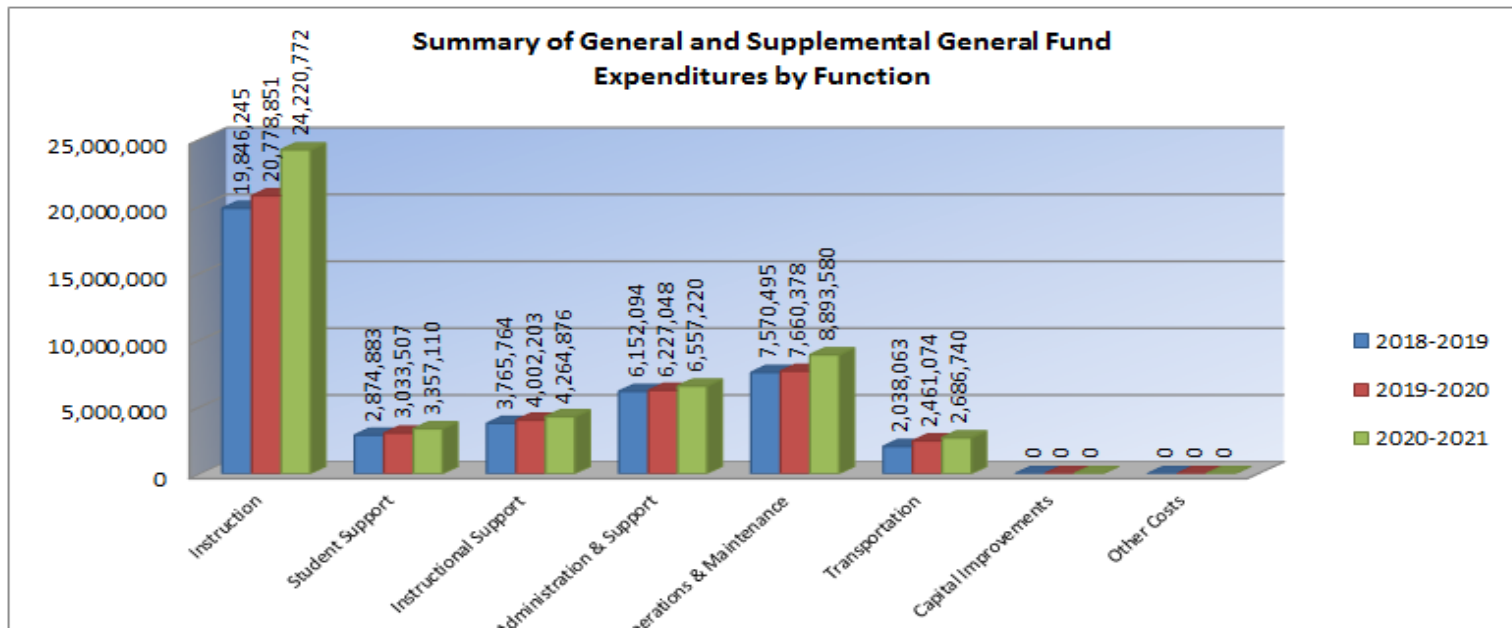


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

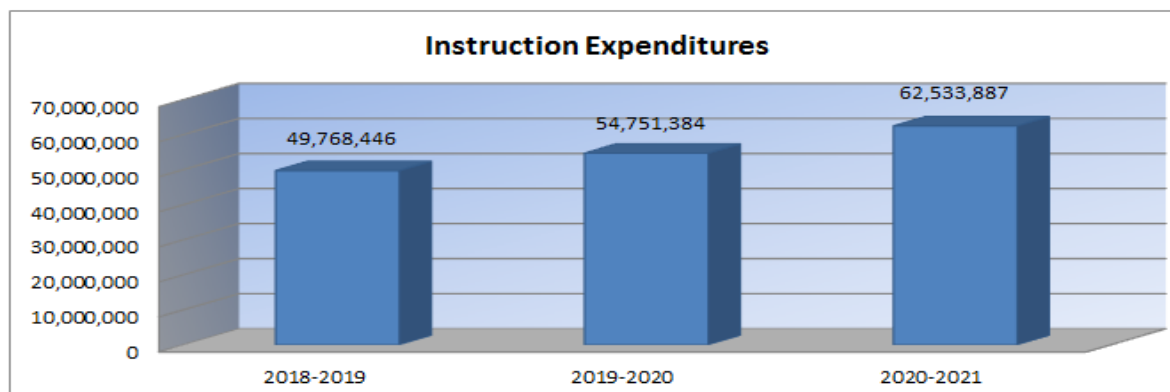
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	19,846,245	47%	20,778,851	47%	5%	24,220,772	48%	17%
Student Support	2,874,883	7%	3,033,507	7%	6%	3,357,110	7%	11%
Instructional Support	3,765,764	9%	4,002,203	9%	6%	4,264,876	9%	7%
Administration & Support	6,152,094	15%	6,227,048	14%	1%	6,557,220	13%	5%
Operations & Maintenance	7,570,495	18%	7,660,378	17%	1%	8,893,580	18%	16%
Transportation	2,038,063	5%	2,461,074	6%	21%	2,686,740	5%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	42,247,544	100%	44,163,061	100%	5%	49,980,298	100%	13%
Amount per Pupil	\$5,803		\$6,165		6%	\$6,870		11%

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	7,399,938	9,014,205	22%	12,078,875	34%
Federal Funds	2,443,521	2,539,022	4%	3,818,051	50%
Supplemental General	12,446,307	11,764,646	-5%	12,141,897	3%
Preschool-Aged At-Risk	578,241	581,246	1%	642,500	11%
At Risk (K-12)	8,626,337	9,060,461	5%	10,480,700	16%
Bilingual Education	2,578,938	2,673,691	4%	3,176,500	19%
Virtual Education	105,051	109,788	5%	474,420	332%
Capital Outlay	498,172	463,736	-7%	814,790	76%
Driver Education	16,591	26,805	62%	81,400	204%
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	22,879	21,832	-5%	28,561	31%
Special Education	9,070,304	9,667,253	7%	11,578,638	20%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	1,088,391	1,095,256	1%	1,083,304	-1%
Gifts/Grants	50,412	265,365	426%	506,700	91%
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	2,150,604	5,122,344	138%	5,627,551	10%
Contingency Reserve	0	0	0%		
Text Book & Student Material	1,608,318	1,424,087	-11%		
Activity Fund	1,084,442	921,647	-15%		
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	49,768,446	54,751,384	10%	62,533,887	14%
Enrollment (FTE)*	7,280.8	7,163.2	-2%	7,275.0	2%
Amount per Pupil	6,836	7,643	12%	8,596	12%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	49,768,446	54,751,384	10%	62,533,887	14%



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	55,841,699	673	55,841,026	0	0	0	0	XXXXXXXXXX
Supplemental General	16,712,297	840,125	10,455,213			120,000	5,296,959	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	642,500	394,688		0	0	300,000	0	52,188
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	10,869,740	1,879,715		0	0	9,110,000	0	119,975
Bilingual Education	3,366,654	1,164,512		0	0	2,230,000	0	27,858
Virtual Education	474,420	276,147				250,000	0	51,727
Capital Outlay	12,716,340	8,349,989	1,598,907	0	0	0	3,246,298	478,854
Driver Training	81,400	94,873	7,500	0	0	0	17,000	37,973
Declining Enrollment	0	0				0	XXXXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	4,932,070	811,865	36,120	3,318,024	0	0	916,000	149,939
Professional Development	1,117,070	1,070,306	52,500	0	0	100,000	0	105,736
Parent Education Program	363,088	0	229,390	0	0	133,698	0	0
Summer School	28,561	28,561		0	0	0	0	0
Special Education	14,284,078	2,979,228	0	1,868,738	0	9,500,000	0	63,888
Career and Postsecondary Education	1,180,124	604,398	0	67,204	0	550,000	0	41,478
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		2,501,558						XXXXXXXXXX
Gifts and Grants	622,800	143,547	224,403	109,303			200,000	54,453
Textbook & Student Materials Revolving		1,176,819						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	8,433,684	0	8,433,684			0		XXXXXXXXXX
Contingency Reserve		3,700,000						XXXXXXXXXX
Activity Funds		814,620						XXXXXXXXXX
Bond and Interest #1	6,570,106	3,268,570	3,676,013	0	0		2,929,221	3,303,698
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	4,375,425	-18,000	XXXXXXXXXXXX	4,393,425	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	142,612,056	30,082,194	80,554,756	9,756,694	0	22,293,698	12,605,478	4,487,767
Less Transfers	22,293,698							
TOTAL Budget Expenditures	\$120,318,358							

Sources of Revenue - - State, Federal, Local

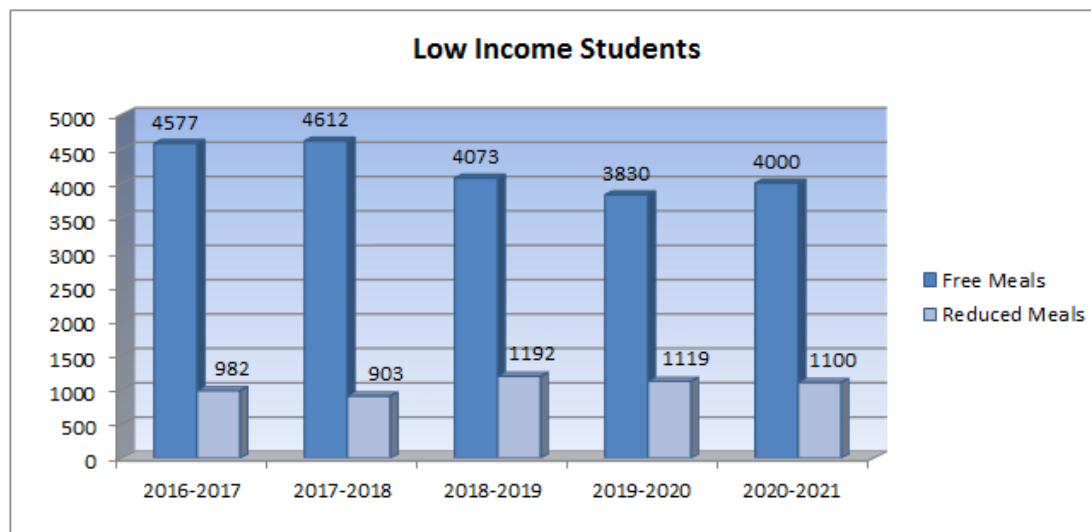
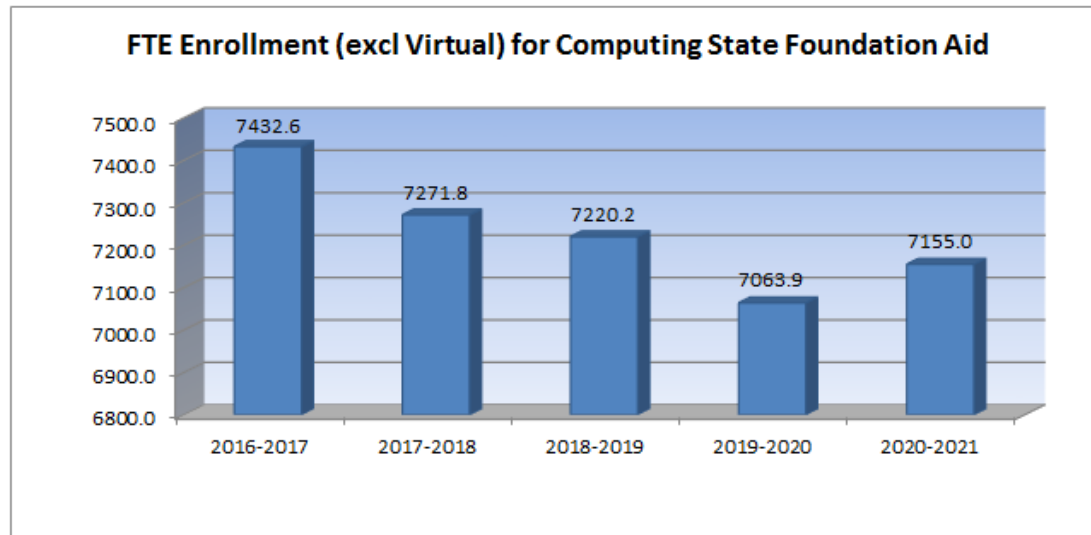
	2018-2019	2019-2020	2020-2021
State Revenues	71,083,005	77,808,808	80,554,756
Federal Revenues	9,756,349	10,163,351	9,756,694
Local Revenues*	25,983,711	25,733,792	12,605,478
Total Revenues	106,823,065	113,705,951	102,916,928
Revenues Per Pupil	14,672	15,874	14,147

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

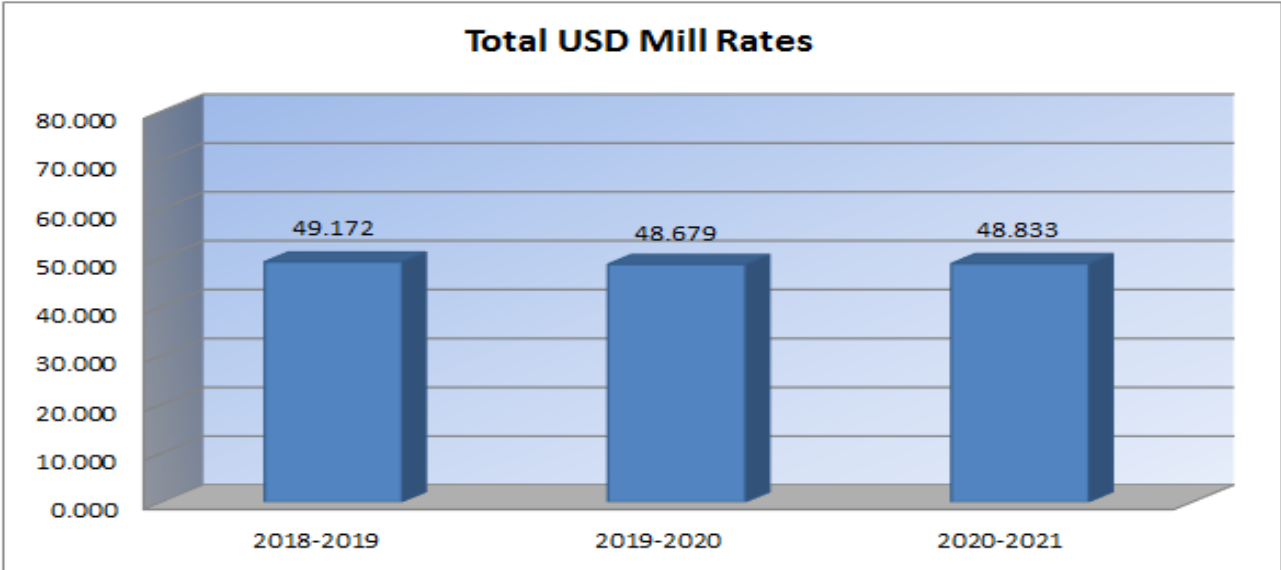
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	7,432.6	7,271.8	-2%	7,220.2	-1%	7,063.9	-2%	7,155.0	1%
Number of Students - Free Meals	4,577	4,612	1%	4,073	-12%	3,830	-6%	4,000	4%
Number of Students - Reduced Meals	982	903	-8%	1,192	32%	1,119	-6%	1,100	-2%



*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.

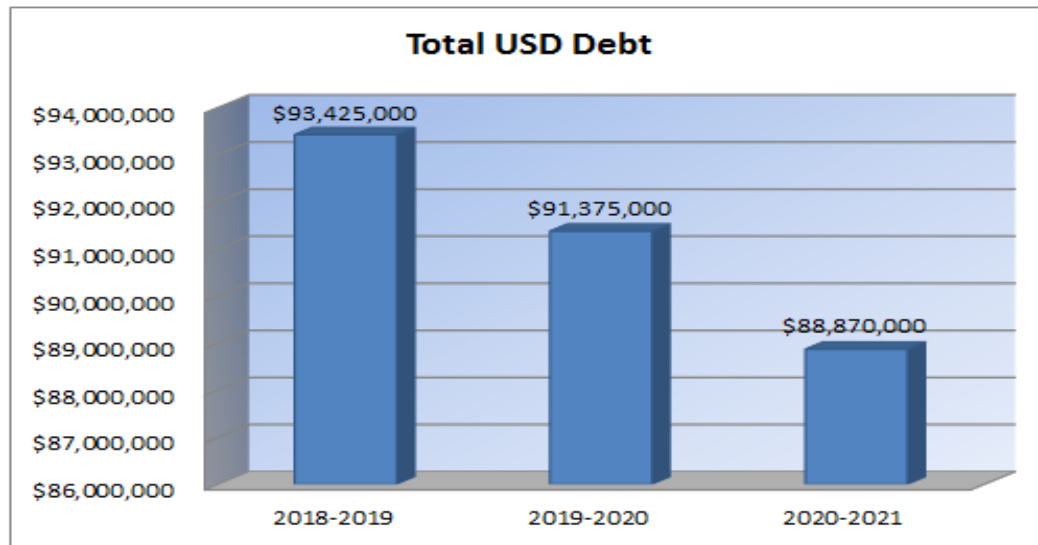
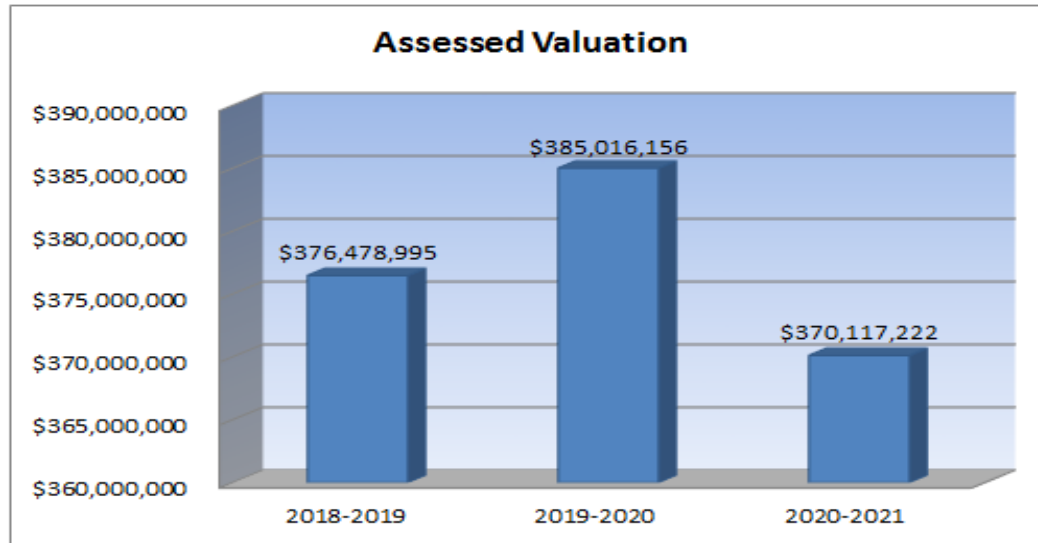
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	12.678	14.691	13.508
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.776	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	8.494	6.212	7.325
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	49.172	48.679	48.833
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



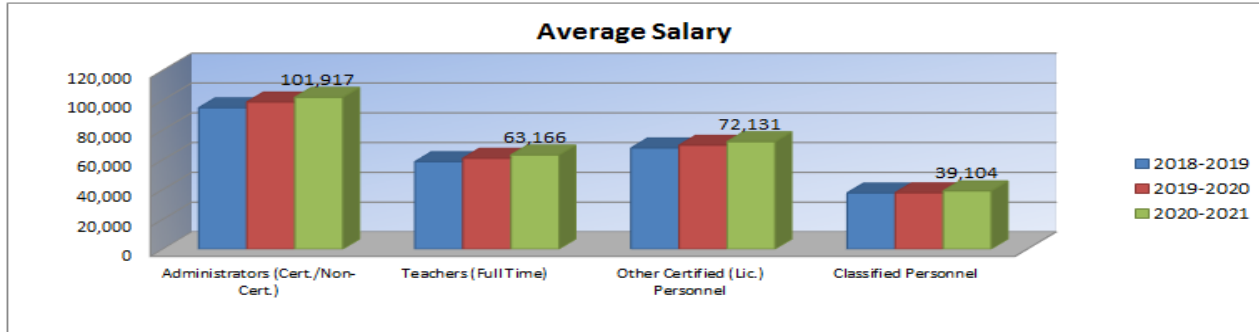
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$376,478,995	\$385,016,156	\$370,117,222
Bonded Indebtedness	93,425,000	91,375,000	88,870,000



USD# 457
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)	47.5	4,509,893	94,945	46.0	4,541,364	98,725	46.5	4,739,135	101,917
Teachers (Full Time)	553.8	32,494,406	58,675	553.6	33,763,265	60,989	573.6	36,232,225	63,166
Other Certified (Licensed) Personnel	64.0	4,346,627	67,916	66.9	4,666,629	69,755	68.4	4,933,759	72,131
Classified Personnel	465.0	17,525,435	37,689	468.0	17,691,191	37,802	460.0	17,987,929	39,104
Substitutes/Temporary Help	XXXXX	1,696,925	XXXXXXXXXX	XXXXX	1,786,859	XXXXXXXXXX	XXXXX	1,500,000	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:

<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