

Budget at a Glance 2020-21



USD 499 - Galena

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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	6,730,320	61%	6,719,191	57%	0%	7,379,056	56%	10%
Student Support Services	347,814	3%	402,374	3%	16%	453,493	3%	13%
Instructional Support Services	131,513	1%	130,421	1%	-1%	121,203	1%	-7%
Administration & Support	1,168,802	11%	1,316,175	11%	13%	1,397,237	11%	6%
Operations & Maintenance	1,212,110	11%	1,665,924	14%	37%	1,967,651	15%	18%
Transportation	282,335	3%	259,900	2%	-8%	447,729	3%	72%
Food Services	475,763	4%	509,433	4%	7%	523,797	4%	3%
Capital Improvements	58,856	1%	91,644	1%	56%	100,000	1%	9%
Debt Services	609,108	6%	775,278	7%	27%	773,642	6%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	11,016,621	100%	11,870,340	100%	8%	13,163,808	100%	11%
Amount per Pupil	\$13,519		\$14,480		7%	\$15,445		7%
Current Expenditures**	10,108,838	100%	10,649,343	100%	5%	11,341,793	100%	7%
Amount per Pupil	\$12,405		\$12,990		5%	\$13,307		2%

Percent of Expenditures

Instruction*** (Total Expenditures)	6,695,493	61%	6,710,434	57%	-4%	7,304,056	55%	-2%
Instruction*** (Current Expenditures)	6,695,493	66%	6,710,434	63%	-3%	7,304,056	64%	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)

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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

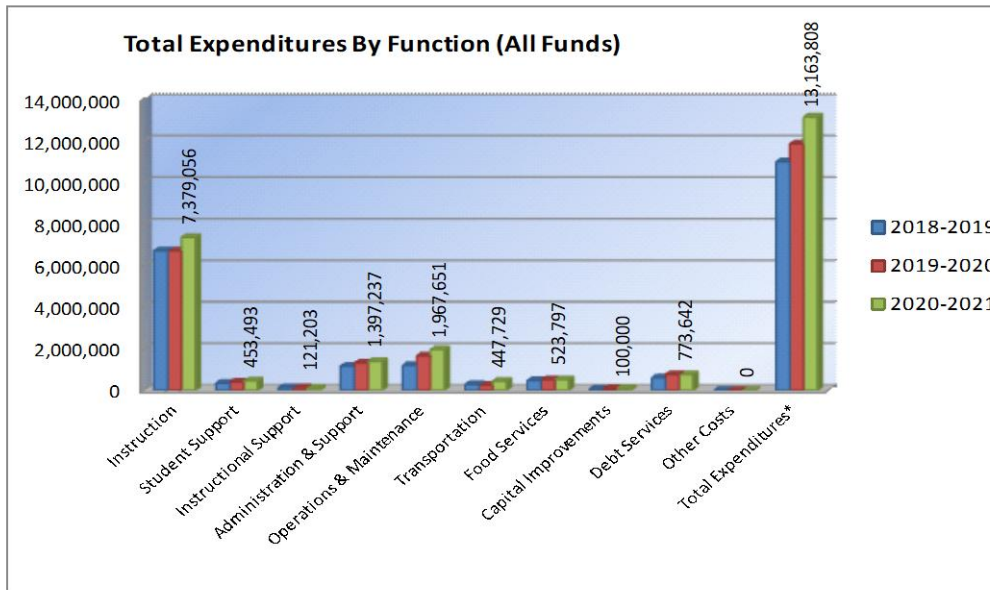
Capital Improvements - 4000

Debt Services - 5100

Transfers - 5200

Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	6,730,320	6,719,191	7,379,056
Student Support	347,814	402,374	453,493
Instructional Support	131,513	130,421	121,203
Administration & Support	1,168,802	1,316,175	1,397,237
Operations & Maintenance	1,212,110	1,665,924	1,967,651
Transportation	282,335	259,900	447,729
Food Services	475,763	509,433	523,797
Capital Improvements	58,856	91,644	100,000
Debt Services	609,108	775,278	773,642
Other Costs	0	0	0
Total Expenditures*	11,016,621	11,870,340	13,163,808



**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	8,259	8,196	8,658
Student Support	427	491	532
Instructional Support	161	159	142
Administration & Support	1,434	1,605	1,639
Operations & Maintenance	1,487	2,032	2,309
Transportation	346	317	525
Food Services	584	621	615
Capital Improvements	72	112	117
Debt Services	747	946	908
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,519	14,480	15,445
Enrollment (FTE)*	814.9	819.8	852.3

*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	3,067,650	54%	3,097,934	51%	1%	3,284,402	53%	6%
Student Support	332,463	6%	304,859	5%	-8%	348,550	6%	14%
Instructional Support	97,892	2%	90,314	1%	-8%	92,405	1%	2%
Administration & Support	1,084,485	19%	1,194,803	20%	10%	1,263,450	20%	6%
Operations & Maintenance	946,892	17%	1,191,326	20%	26%	982,688	16%	-18%
Transportation	175,787	3%	150,507	2%	-14%	216,933	4%	44%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,705,169	100%	6,029,743	100%	6%	6,188,428	100%	3%
Amount per Pupil	\$7,001		\$7,355		5%	\$7,261		-1%

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	2,747,797	2,813,597	2%	2,935,902	4%
Federal Funds	380,203	477,440	26%	447,569	-6%
Supplemental General	319,853	284,337	-11%	348,500	23%
Preschool-Aged At-Risk	8,151	635	-92%	116,684	18275%
At Risk (K-12)	1,116,900	1,013,272	-9%	1,159,202	14%
Bilingual Education	0	0	0%	1,477	0%
Virtual Education	22,150	21,500	-3%	96,500	349%
Capital Outlay	34,827	8,757	-75%	75,000	756%
Driver Education	13,770	9,989	-27%	11,740	18%
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	1,291,905	1,229,295	-5%	1,272,066	3%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	253,040	195,671	-23%	223,959	14%
Gifts/Grants	97,934	87,341	-11%	93,954	8%
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	358,065	540,295	51%	596,503	10%
Contingency Reserve	0	0	0%		
Text Book & Student Material	49,408	9,225	-81%		
Activity Fund	36,317	27,837	-23%		
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	6,730,320	6,719,191	0%	7,379,056	10%
Enrollment (FTE)*	814.9	819.8	1%	852.3	4%
Amount per Pupil	8,259	8,196	-1%	8,658	6%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	6,730,320	6,719,191	0%	7,379,056	10%

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	7,151,204	0	7,151,204	0	0	0	0	XXXXXXXXXX
Supplemental General	2,127,980	46,824	1,671,103			10,000	400,053	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	116,684	30,000		0	0	86,684	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	1,281,671	49,702		0	0	1,231,969	0	0
Bilingual Education	1,477	839		0	0	638	0	0
Virtual Education	96,500	0		0	0	96,500	0	0
Capital Outlay	1,048,373	681,621	160,116	0	0	0	203,596	-3,040
Driver Training	12,375	6,600	3,000	0	0	2,775	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	598,203	80,950	3,027	301,354	0	121,165	98,203	6,496
Professional Development	12,524	12,524	0	0	0	0	0	0
Parent Education Program	10,000	0	0	0	0	10,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,323,713	204,371	0	14,331	0	1,309,382	0	204,371
Career and Postsecondary Education	251,629	12,800	0	7,186	0	231,643	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	94,154	71,654	22,500	0			0	0
Textbook & Student Materials Revolving		56,483						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	906,866	0	906,866			0		XXXXXXXXXX
Contingency Reserve		322,245						XXXXXXXXXX
Activity Funds		14,572						XXXXXXXXXX
Bond and Interest #1	773,642	1,186,846	611,177	0	0		258,193	1,282,574
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	447,569	-9,552	XXXXXXXXXX	457,121	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	16,254,564	2,768,479	10,528,993	779,992	0	3,100,756	960,045	1,490,401
Less Transfers	3,100,756							
TOTAL Budget Expenditures	\$13,153,808							

Sources of Revenue - - State, Federal, Local

	2018-2019	2019-2020	2020-2021
State Revenues	9,075,560	10,014,289	10,528,993
Federal Revenues	737,427	936,513	779,992
Local Revenues*	1,418,270	1,356,140	960,045
Total Revenues	11,231,257	12,306,942	12,269,030
Revenues Per Pupil	13,782	15,012	14,395

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)*	813.0	831.5	2%	813.9	-2%	819.7	1%	827.0	1%
Number of Students - Free Meals	462	449	-3%	424	-6%	412	-3%	408	-1%
Number of Students - Reduced Meals	129	129	0%	139	8%	110	-21%	114	4%

*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**

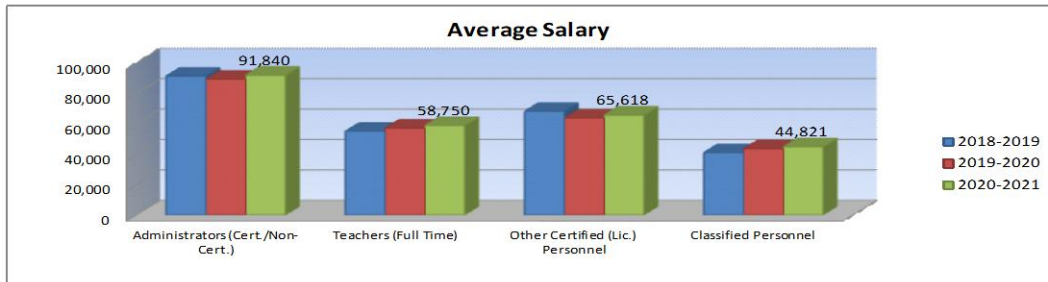
	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	15.804	16.687	15.681
Adult Education	0.000	0.000	0.000
Capital Outlay	4.022	7.515	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	13.571	9.224	9.587
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	53.397	53.426	53.268
Historical Museum	1.006	1.002	1.000
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	1.006	1.002	1.000

Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$23,359,454	\$24,028,144	\$25,334,814
Bonded Indebtedness	7,570,000	7,190,000	6,630,000

**USD# 499
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)	8.1	739,266	91,267	9.5	847,071	89,165	9.5	872,483	91,840
Teachers (Full Time)	54.0	2,971,854	55,034	52.0	2,966,024	57,039	52.0	3,055,004	58,750
Other Certified (Licensed) Personnel	5.0	340,597	68,119	5.0	318,536	63,707	5.0	328,092	65,618
Classified Personnel	35.0	1,435,635	41,018	33.0	1,436,011	43,515	33.0	1,479,091	44,821
Substitutes/Temporary Help	XXXX	70,414	XXXXXXXXXX	XXXX	50,790	XXXXXXXXXX	XXXX	72,348	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