

Budget at a Glance 2017-18



USD 359 - Argonia



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,535,756	62%	1,577,020	61%	3%	2,155,408	51%	37%
Student Support Services	146,839	6%	147,424	6%	0%	166,168	4%	13%
Instructional Support Services	17,290	1%	17,972	1%	4%	58,609	1%	226%
Administration & Support	345,137	14%	326,069	13%	-6%	420,896	10%	29%
Operations & Maintenance	241,542	10%	277,197	11%	15%	316,538	8%	14%
Transportation	114,477	5%	102,460	4%	-10%	241,269	6%	135%
Food Services	89,288	4%	90,423	4%	1%	106,991	3%	18%
Capital Improvements	4,800	0%	44,217	2%	821%	724,338	17%	1538%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,800	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	2,496,929	100%	2,582,782	100%	3%	4,190,217	100%	62%
Amount per Pupil	\$15,904		\$14,191		-11%	\$22,054		55%
Current Expenditures**	2,484,360	100%	2,520,986	100%	1%	2,972,386	100%	18%
Amount per Pupil	\$15,824		\$13,852		-12%	\$15,644		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,535,756	62%	1,577,020	61%	-1%	1,845,408	44%	-17%
Instruction*** (Current Expenditures)	1,535,756	62%	1,577,020	63%	1%	1,845,408	62%	-1%

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, 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, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

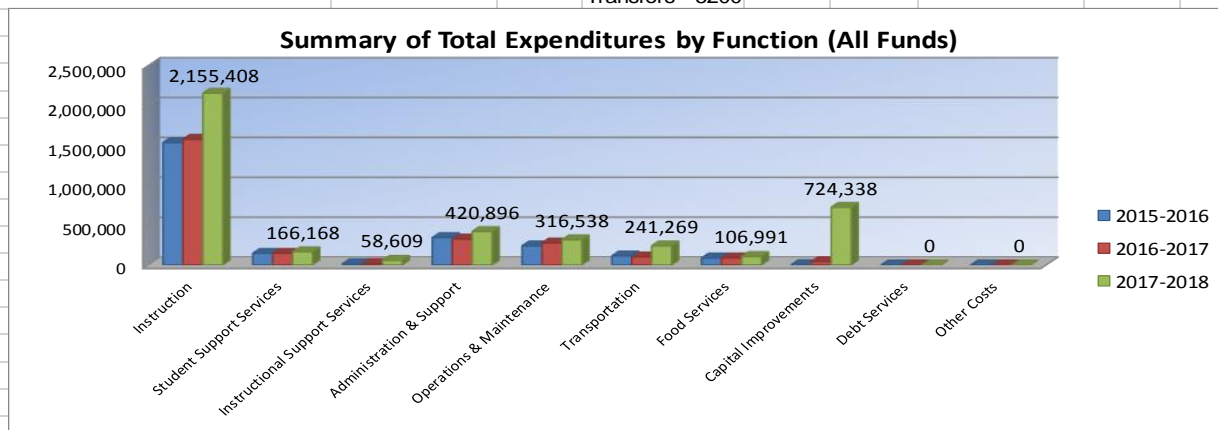
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

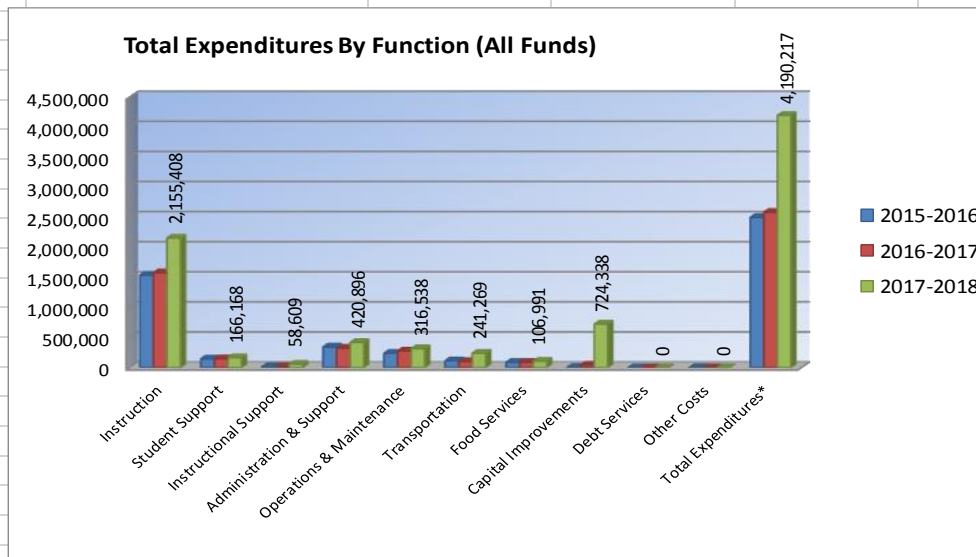
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	1,535,756	1,577,020	2,155,408
Student Support	146,839	147,424	166,168
Instructional Support	17,290	17,972	58,609
Administration & Support	345,137	326,069	420,896
Operations & Maintenance	241,542	277,197	316,538
Transportation	114,477	102,460	241,269
Food Services	89,288	90,423	106,991
Capital Improvements	4,800	44,217	724,338
Debt Services	0	0	0
Other Costs	1,800	0	0
Total Expenditures*	2,496,929	2,582,782	4,190,217

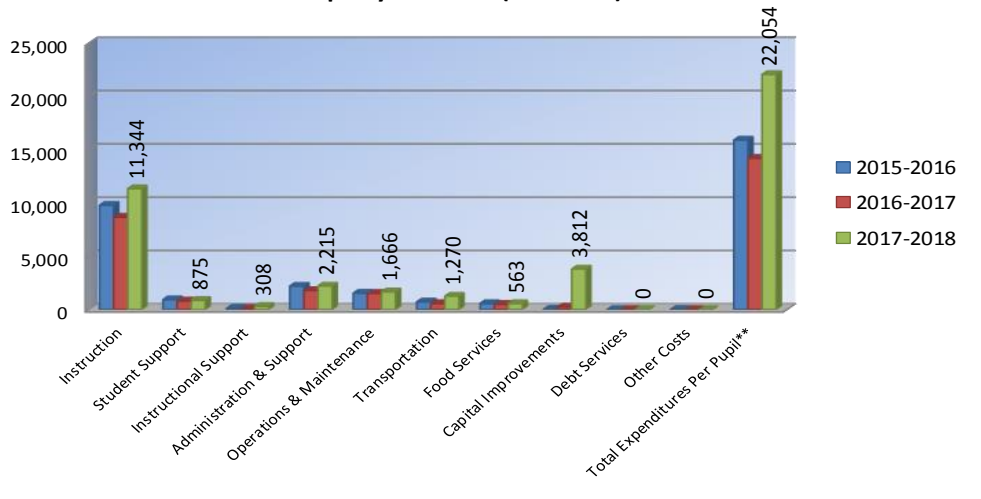


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	9,782	8,665	11,344
Student Support	935	810	875
Instructional Support	110	99	308
Administration & Support	2,198	1,792	2,215
Operations & Maintenance	1,538	1,523	1,666
Transportation	729	563	1,270
Food Services	569	497	563
Capital Improvements	31	243	3,812
Debt Services	0	0	0
Other Costs	11	0	0
Total Expenditures Per Pupil**	15,904	14,191	22,054
Enrollment (FTE)*	157.0	182.0	190.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

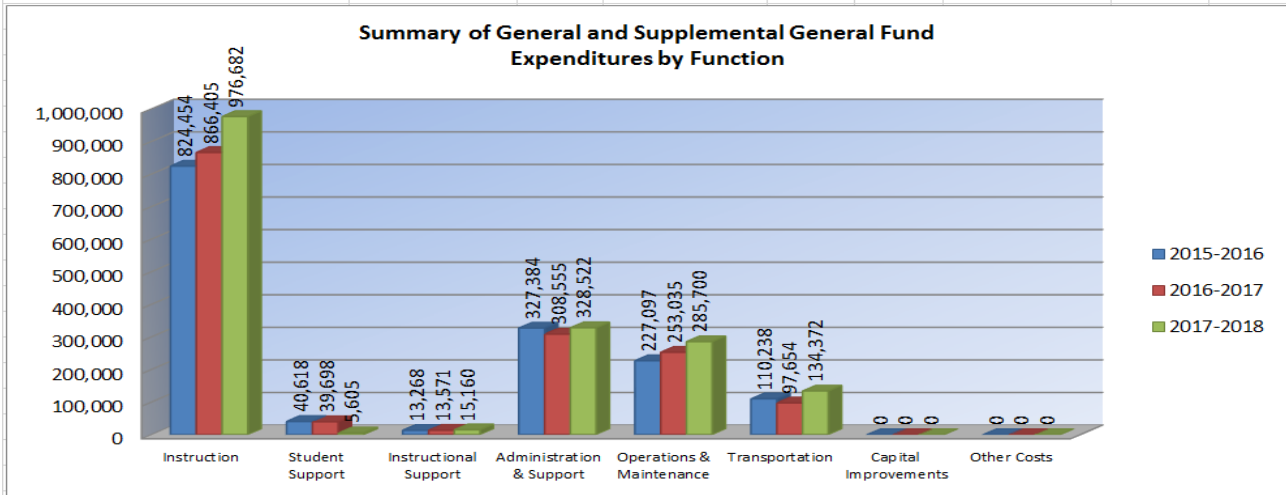
Amount Per Pupil By Function (All Funds)

**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, 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, Tuition Reimbursement, 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

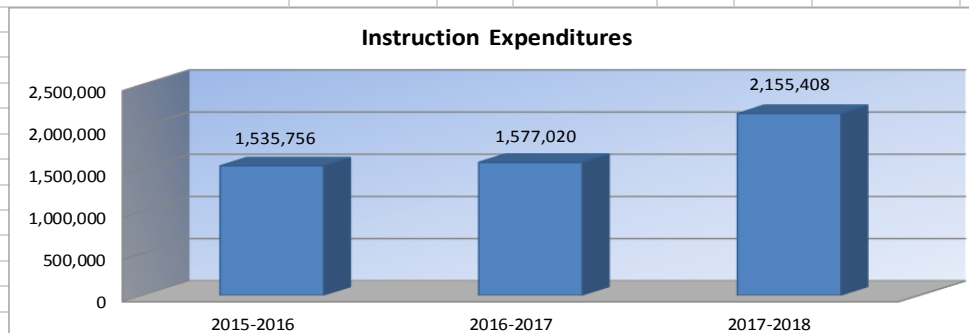
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	824,454	53%	866,405	55%	5%	976,682	56%	13%
Student Support	40,618	3%	39,698	3%	-2%	5,605	0%	-86%
Instructional Support	13,268	1%	13,571	1%	2%	15,160	1%	12%
Administration & Support	327,384	21%	308,555	20%	-6%	328,522	19%	6%
Operations & Maintenance	227,097	15%	253,035	16%	11%	285,700	16%	13%
Transportation	110,238	7%	97,654	6%	-11%	134,372	8%	38%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,543,059	100%	1,578,918	100%	2%	1,746,041	100%	11%
Amount per Pupil	\$9,828		\$8,675		-12%	\$9,190		6%

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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	749,900	793,761	6%	893,426	13%
Federal Funds	51,659	55,614	8%	51,648	-7%
Supplemental General	74,554	72,644	-3%	83,256	15%
At Risk (4yr Old)	1,167	1,200	3%	6,009	401%
At Risk (K-12)	57,372	60,140	5%	129,884	116%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	310,000	0%
Driver Education	2,955	0	-100%	6,294	0%
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	322,690	317,539	-2%	386,310	22%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	175,534	158,394	-10%	176,500	11%
Gifts/Grants	0	13,600	0%	0	-100%
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	68,891	67,928	-1%	112,081	65%
Contingency Reserve	0	0	0%		
Text Book & Student Material	17,115	22,277	30%		
Activity Fund	13,919	13,923	0%		
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	1,535,756	1,577,020	3%	2,155,408	37%
Enrollment (FTE)*	157.0	182.0	16%	190.0	4%
Amount per Pupil	9,782	8,665	-11%	11,344	31%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,535,756	1,577,020	3%	2,155,408	37%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	1,863,191	0	1,863,191	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	610,360	35,025	151,168			0	424,167	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	6,009	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	176,659	0		0	0	176,659	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,217,831	418,506	9,954	0	2,000	50,000	737,371	0
Driver Training	6,294	2,194	2,100	0	0	0	2,000	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	101,878	25,000	698	49,075	0	0	27,105	0
Professional Development	40,000	0	1,658	0	0	38,342	0	0
Parent Education Program	108,615	0	64,615	0	0	0	44,000	0
Summer School	0	0		0	0	0	0	0
Special Education	386,310	134,310	0	0	0	250,000	2,000	0
Career and Postsecondary Education	176,500	0	0	0	0	176,500	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		7,080						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	172,432		172,432			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		110,000						XXXXXXXXXX
Activity Funds		4,447						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	51,648	0	XXXXXXXXXX	51,648	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	4,917,727	736,562	2,265,816	100,723	2,000	691,501	1,236,643	0
Less Transfers	691,501							
TOTAL Budget Expenditures	\$4,226,226							

Sources of Revenue - - State, Federal, Local

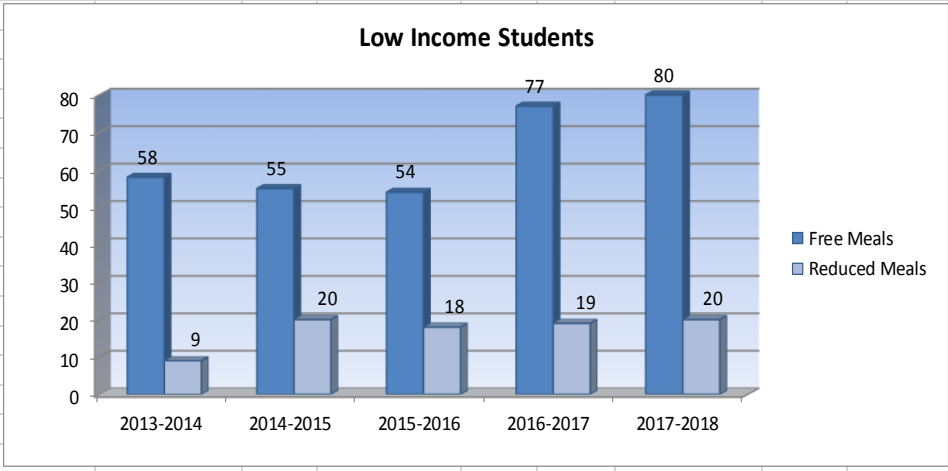
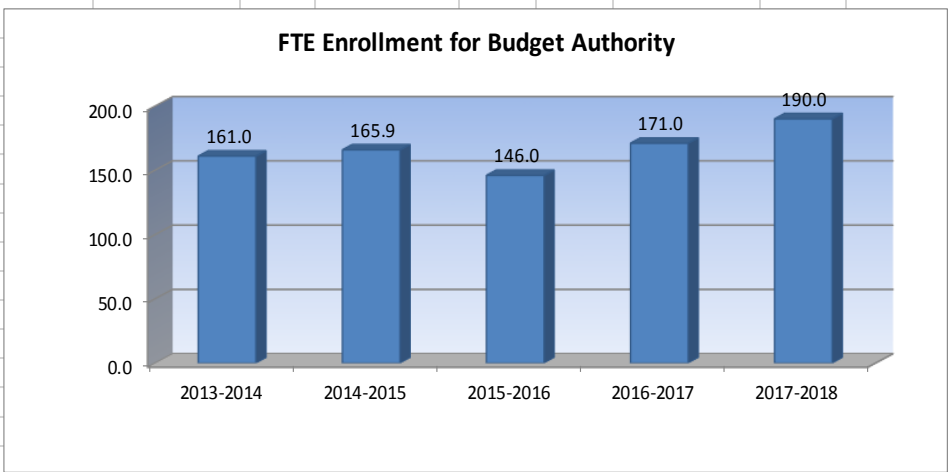
	2015-2016	2016-2017	2017-2018
State Revenues	1,973,774	1,828,464	2,265,816
Federal Revenues	94,401	106,485	100,723
Local Revenues*	612,685	601,535	1,238,643
Total Revenues	2,680,860	2,536,484	3,605,182
Revenues Per Pupil	17,076	13,937	18,975

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	161.0	165.9	3%	146.0	-12%	171.0	17%	190.0	11%
Number of Students - Free Meals	58	55	-5%	54	-2%	77	43%	80	4%
Number of Students - Reduced Meals	9	20	122%	18	-10%	19	6%	20	5%

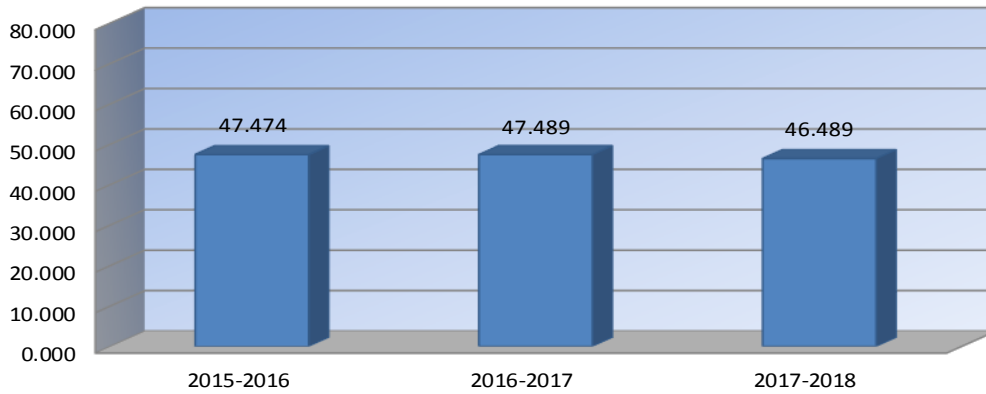


*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

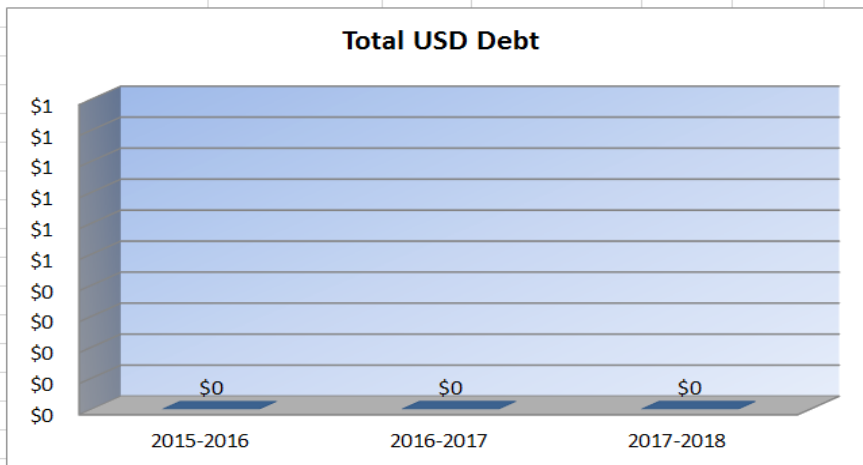
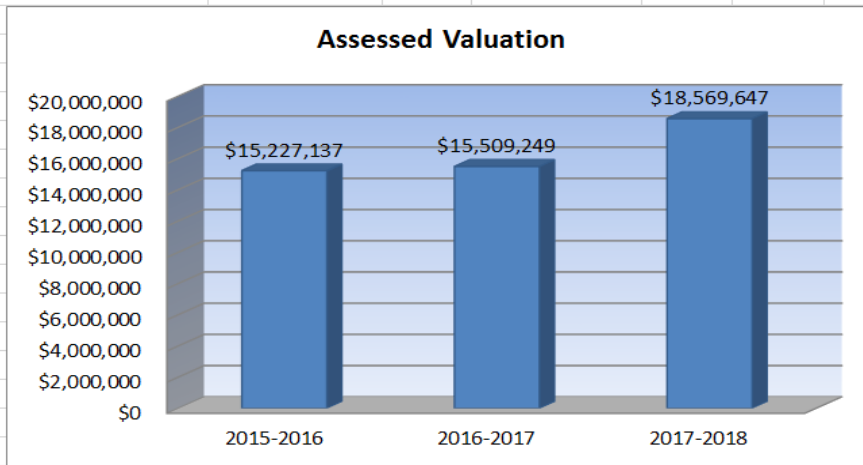
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	27.474	25.336	23.336
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	2.153	3.153
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
TOTAL USD	47.474	47.489	46.489
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	2.500	2.500	2.500
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	2.500	2.500	2.500

Total USD Mill Rates

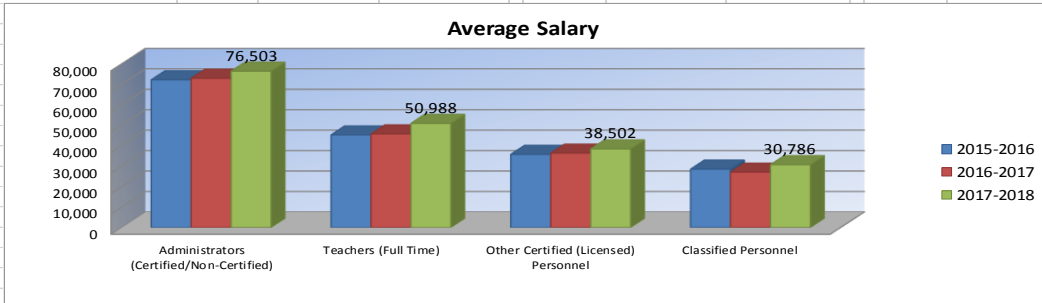


		USD# 359	
Other Information			
	2015-2016	2016-2017	2017-2018
	Actual	Actual	Budget
Assessed Valuation	\$15,227,137	\$15,509,249	\$18,569,647
Bonded Indebtedness	0	0	0



USD# 359
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	144,547	72,274	2.0	146,058	73,029	2.0	153,006	76,503
Teachers (Full Time)	18.7	847,844	45,339	18.7	856,552	45,805	18.7	953,470	50,988
Other Certified (Licensed) Personnel	1.0	35,830	35,830	1.0	36,416	36,416	1.0	38,502	38,502
Classified Personnel	11.2	320,568	28,622	11.1	301,053	27,122	12.1	372,510	30,786
Substitutes/Temporary Help	XXXXX	19,033	XXXXXXXXXX	XXXXX	40,568	XXXXXXXXXX	XXXXX	40,000	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