

Budget at a Glance 2019-20



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,659,116	61%	1,806,496	60%	9%	2,273,950	56%	26%
Student Support Services	159,224	6%	164,079	5%	3%	177,633	4%	8%
Instructional Support Services	35,530	1%	31,937	1%	-10%	41,360	1%	30%
Administration & Support	317,044	12%	365,618	12%	15%	413,133	10%	13%
Operations & Maintenance	285,869	10%	289,712	10%	1%	355,535	9%	23%
Transportation	104,965	4%	161,585	5%	54%	341,236	8%	111%
Food Services	102,464	4%	98,141	3%	-4%	118,396	3%	21%
Capital Improvements	69,496	3%	118,320	4%	70%	320,000	8%	170%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	2,733,708	100%	3,035,888	100%	11%	4,041,243	100%	33%
Amount per Pupil	\$15,940		\$17,498		10%	\$24,127		38%
Current Expenditures**	2,664,212	100%	2,856,336	100%	7%	3,436,430	100%	20%
Amount per Pupil	\$15,535		\$16,463		6%	\$20,516		25%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,659,116	61%	1,795,362	59%	-2%	2,189,137	54%	-5%
Instruction*** (Current Expenditures)	1,659,116	62%	1,795,362	63%	1%	2,189,137	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)

*** 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

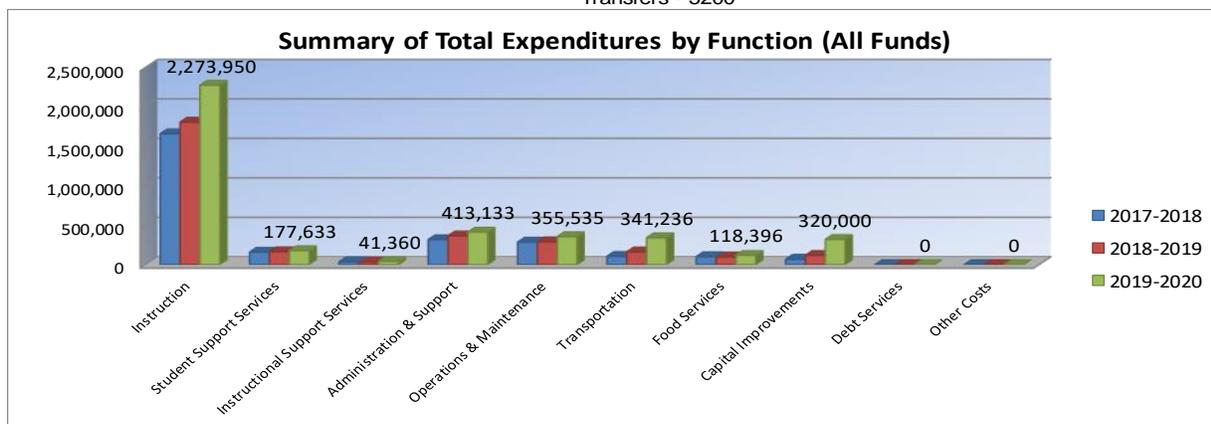
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

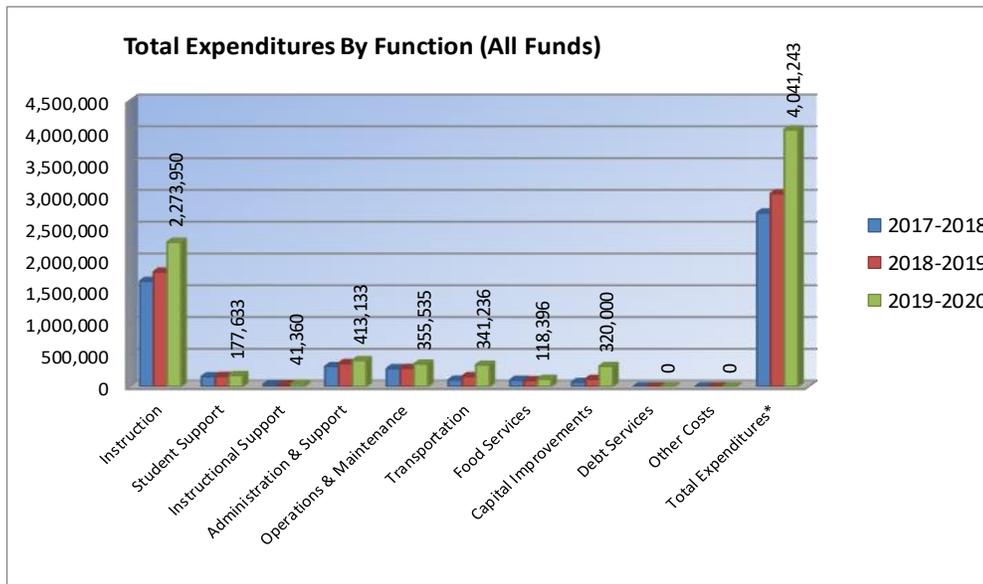
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	1,659,116	1,806,496	2,273,950
Student Support	159,224	164,079	177,633
Instructional Support	35,530	31,937	41,360
Administration & Support	317,044	365,618	413,133
Operations & Maintenance	285,869	289,712	355,535
Transportation	104,965	161,585	341,236
Food Services	102,464	98,141	118,396
Capital Improvements	69,496	118,320	320,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	2,733,708	3,035,888	4,041,243

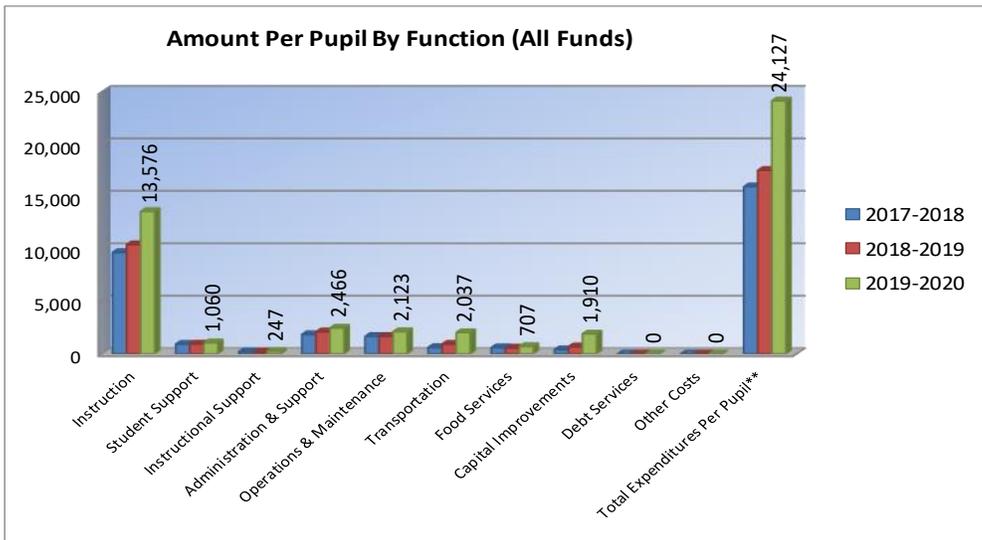


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	9,674	10,412	13,576
Student Support	928	946	1,060
Instructional Support	207	184	247
Administration & Support	1,849	2,107	2,466
Operations & Maintenance	1,667	1,670	2,123
Transportation	612	931	2,037
Food Services	597	566	707
Capital Improvements	405	682	1,910
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,940	17,498	24,127
Enrollment (FTE)*	171.5	173.5	167.5

*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.

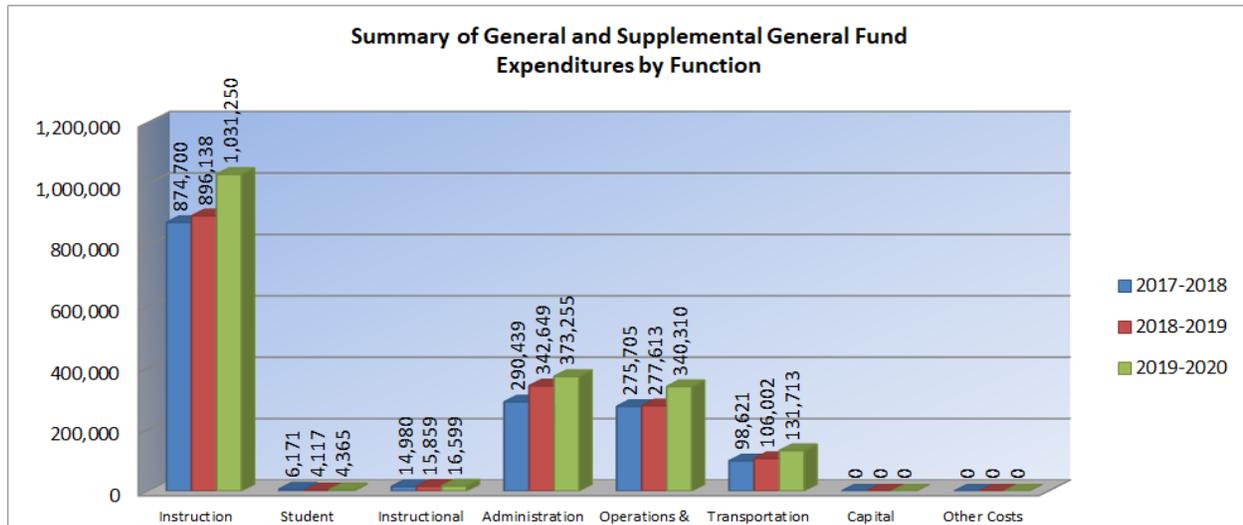


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Summary of General and Supplemental General Fund Expenditures by Function

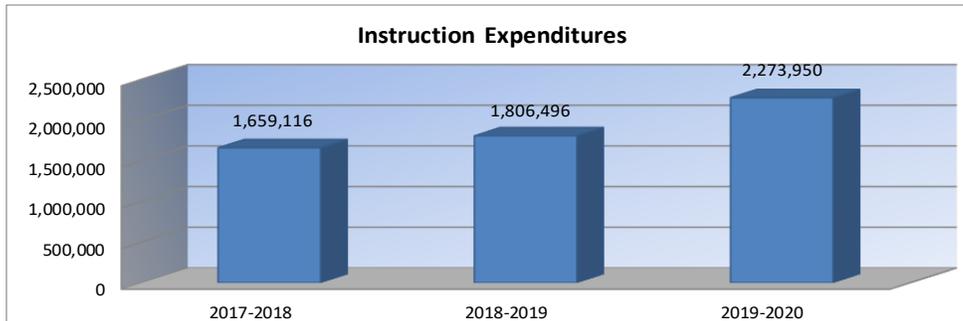
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	874,700	56%	896,138	55%	2%	1,031,250	54%	15%
Student Support	6,171	0%	4,117	0%	-33%	4,365	0%	6%
Instructional Support	14,980	1%	15,859	1%	6%	16,599	1%	5%
Administration & Support	290,439	19%	342,649	21%	18%	373,255	20%	9%
Operations & Maintenance	275,705	18%	277,613	17%	1%	340,310	18%	23%
Transportation	98,621	6%	106,002	6%	7%	131,713	7%	24%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,560,616	100%	1,642,378	100%	5%	1,897,492	100%	16%
Amount per Pupil	\$9,100		\$9,466		4%	\$11,328		20%

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)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	800,119	896,018	12%	1,031,250	15%
Federal Funds	49,563	59,224	19%	61,772	4%
Supplemental General	74,581	120	-100%	0	-100%
Preschool-Aged At-Risk	7,749	8,330	7%	11,090	33%
At Risk (K-12)	98,129	98,538	0%	129,195	31%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	11,134	0%	84,813	662%
Driver Education	2,774	0	-100%	3,020	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	331,475	425,414	28%	570,336	34%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	172,694	181,427	5%	192,428	6%
Gifts/Grants	1,891	2,296	21%	35,297	1437%
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	103,089	89,131	-14%	154,749	74%
Contingency Reserve	0	0	0%		
Text Book & Student Material	3,086	19,316	526%		
Activity Fund	13,966	15,548	11%		
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	1,659,116	1,806,496	9%	2,273,950	26%
Enrollment (FTE)*	171.5	173.5	1%	167.5	-3%
Amount per Pupil	9,674	10,412	8%	13,576	30%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,659,116	1,806,496	9%	2,273,950	26%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,988,215	0	1,988,215	0	0	0	0	XXXXXXXXXX
Supplemental General	610,433	22,131	153,158			0	435,144	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	11,090	0		0	0	11,090	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	182,320	0		0	0	182,320	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	604,813	471,594	10,003	0	7,500	0	115,716	0
Driver Training	3,166	1,216	1,950	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	111,453	28,000	755	47,638	0	0	35,060	0
Professional Development	20,000	613	2,485	0	0	16,902	0	0
Parent Education Program	113,000	0	70,000	0	0	0	43,000	0
Summer School	0	0		0	0	0	0	0
Special Education	570,336	263,836	0	0	0	300,000	6,500	0
Career and Postsecondary Education	192,428	0	1,584	0	0	190,844	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	35,297	15,297	0				20,000	0
Textbook & Student Materials Revolving	0	66,967						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	238,076	0	238,076			0		XXXXXXXXXX
Contingency Reserve	0	110,000						XXXXXXXXXX
Activity Funds	0	2,531						XXXXXXXXXX
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
Special Assessment	0	0						0
Temporary Note	0	0						0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	61,772	0	XXXXXXXXXX	61,772	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	4,742,399	982,185	2,466,226	109,410	7,500	701,156	655,420	0
Less Transfers	701,156							
TOTAL Budget Expenditures	\$4,041,243							

Sources of Revenue - - State, Federal, Local

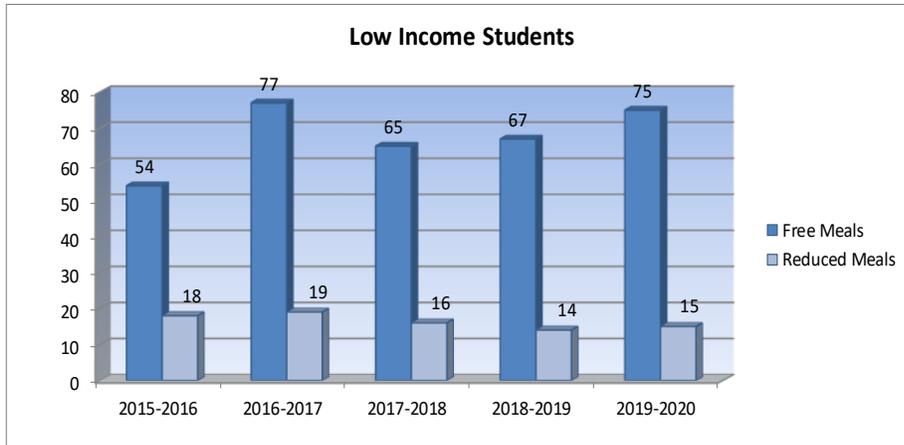
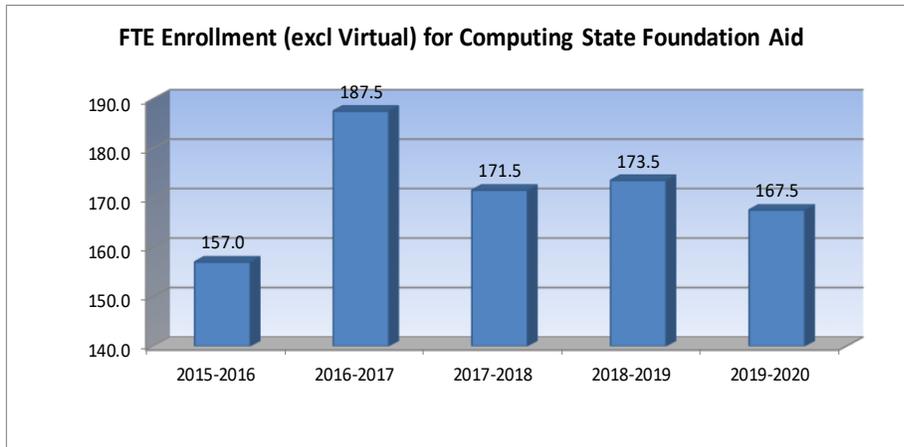
	2017-2018	2018-2019	2019-2020
State Revenues	2,173,412	2,263,538	2,466,226
Federal Revenues	95,827	108,165	109,410
Local Revenues*	693,778	672,294	662,920
Total Revenues	2,963,017	3,043,997	3,238,556
Revenues Per Pupil	17,277	17,545	19,335

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

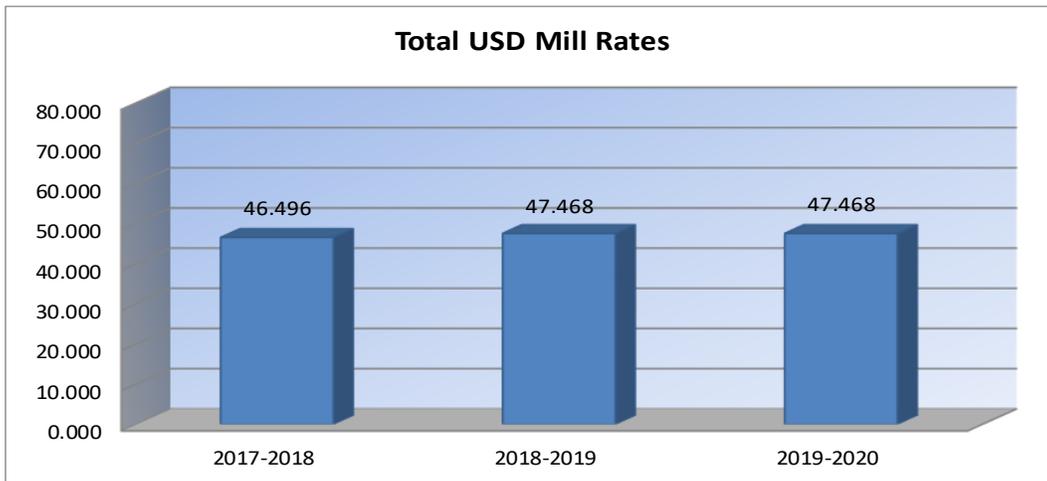
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	157.0	187.5	19%	171.5	-9%	173.5	1%	167.5	-3%
Number of Students - Free Meals	54	77	43%	65	-16%	67	3%	75	12%
Number of Students - Reduced Meals	18	19	6%	16	-16%	14	-13%	15	7%



*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.

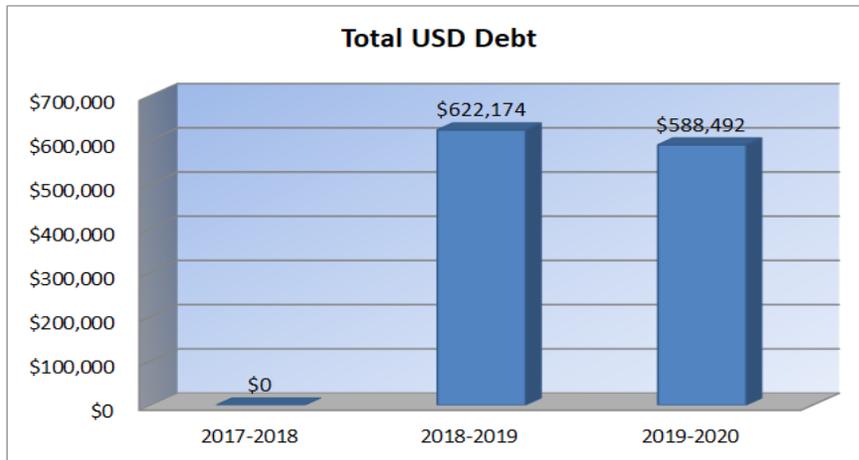
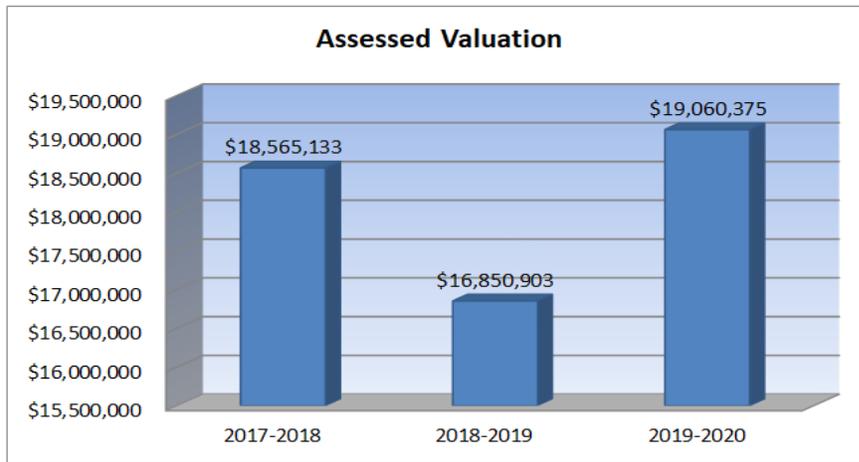
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	23.342	26.690	22.697
Adult Education	0.000	0.000	0.000
Capital Outlay	3.154	0.778	4.771
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	46.496	47.468	47.468
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



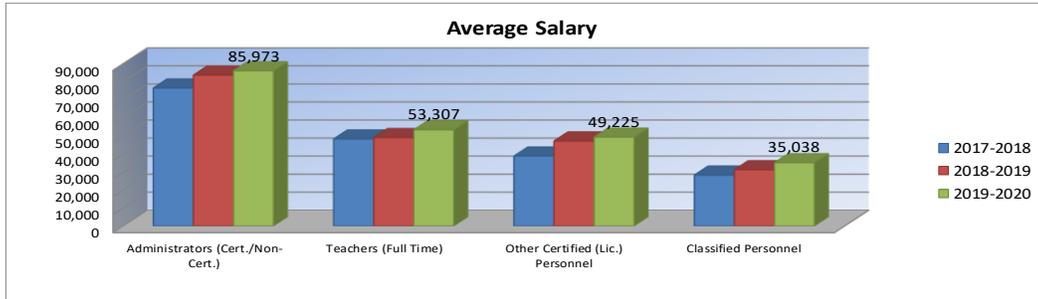
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$18,565,133	\$16,850,903	\$19,060,375
Bonded Indebtedness	0	622,174	588,492



USD# 359
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	152,904	76,452	2.0	167,151	83,576	2.0	171,945	85,973
Teachers (Full Time)	19.0	916,331	48,228	19.0	931,201	49,011	19.0	1,012,827	53,307
Other Certified (Licensed) Personnel	1.0	38,747	38,747	1.0	47,105	47,105	1.0	49,225	49,225
Classified Personnel	11.1	312,923	28,191	11.5	358,199	31,148	11.1	388,917	35,038
Substitutes/Temporary Help	XXXXX	17,998	XXXXXXXXXX	XXXXX	45,934	XXXXXXXXXX	XXXXX	52,000	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