

Budget at a Glance 2018-19



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,578,881	61%	1,683,259	61%	7%	2,335,080	59%	39%
Student Support Services	147,424	6%	159,224	6%	8%	187,512	5%	18%
Instructional Support Services	17,972	1%	35,530	1%	98%	49,941	1%	41%
Administration & Support	284,945	11%	317,044	11%	11%	482,139	12%	52%
Operations & Maintenance	318,321	12%	285,869	10%	-10%	353,781	9%	24%
Transportation	102,460	4%	104,965	4%	2%	236,433	6%	125%
Food Services	90,423	3%	102,464	4%	13%	122,936	3%	20%
Capital Improvements	44,217	2%	69,496	3%	57%	160,000	4%	130%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	2,584,643	100%	2,757,851	100%	7%	3,927,822	100%	42%
Amount per Pupil	\$14,201		\$16,081		13%	\$22,191		38%
Current Expenditures**	2,522,847	100%	2,688,355	100%	7%	3,263,280	100%	21%
Amount per Pupil	\$13,862		\$15,676		13%	\$18,437		18%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,578,881	61%	1,683,259	61%	0%	2,030,538	52%	-9%
Instruction*** (Current Expenditures)	1,578,881	63%	1,683,259	63%	0%	2,030,538	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, 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

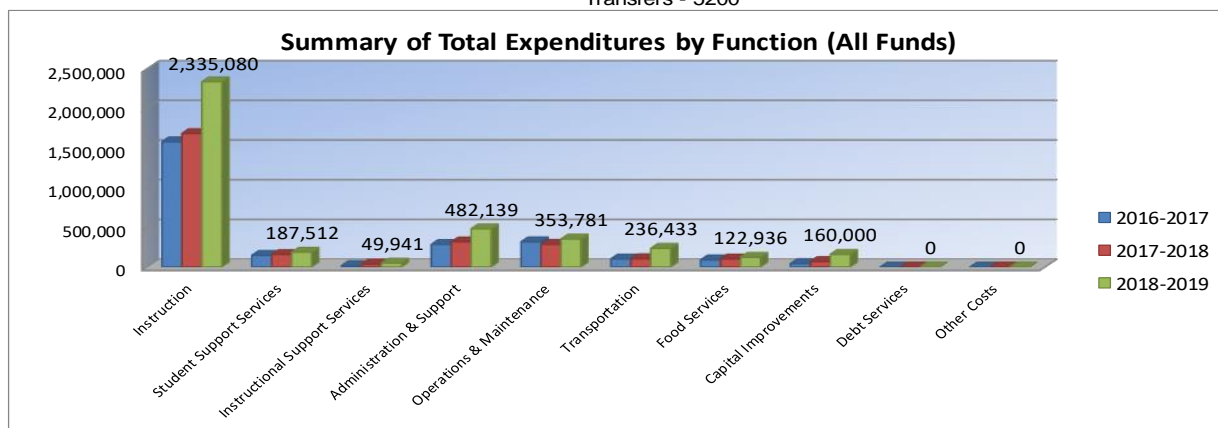
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

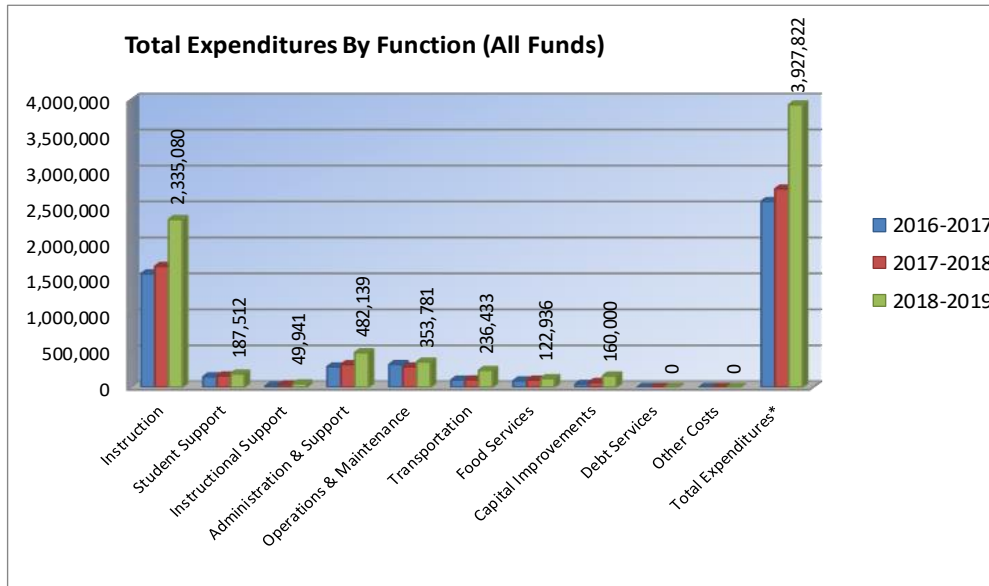
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	1,578,881	1,683,259	2,335,080
Student Support	147,424	159,224	187,512
Instructional Support	17,972	35,530	49,941
Administration & Support	284,945	317,044	482,139
Operations & Maintenance	318,321	285,869	353,781
Transportation	102,460	104,965	236,433
Food Services	90,423	102,464	122,936
Capital Improvements	44,217	69,496	160,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	2,584,643	2,757,851	3,927,822

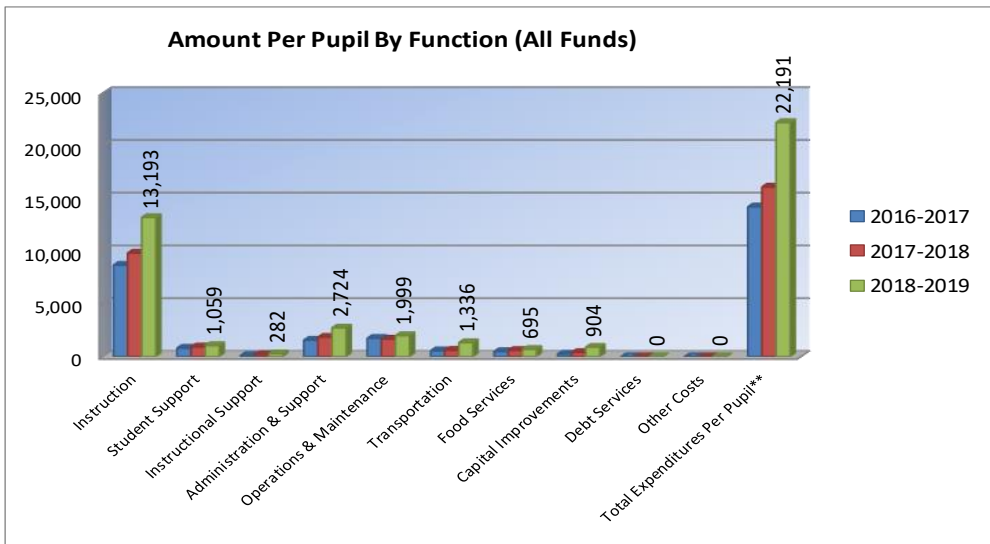


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	8,675	9,815	13,193
Student Support	810	928	1,059
Instructional Support	99	207	282
Administration & Support	1,566	1,849	2,724
Operations & Maintenance	1,749	1,667	1,999
Transportation	563	612	1,336
Food Services	497	597	695
Capital Improvements	243	405	904
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,201	16,081	22,191
Enrollment (FTE)*	182.0	171.5	177.0

*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.

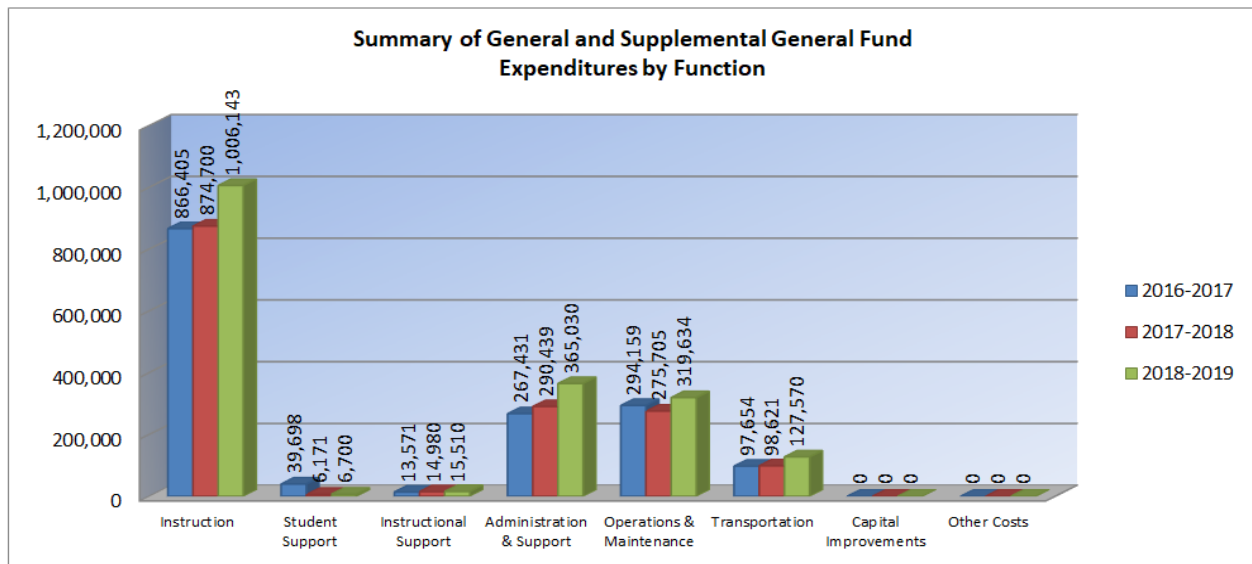


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Summary of General and Supplemental General Fund Expenditures by Function

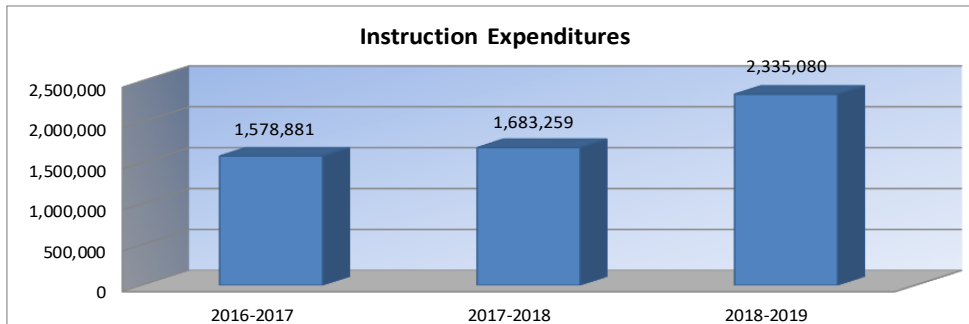
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	866,405	55%	874,700	56%	1%	1,006,143	55%	15%
Student Support	39,698	3%	6,171	0%	-84%	6,700	0%	9%
Instructional Support	13,571	1%	14,980	1%	10%	15,510	1%	4%
Administration & Support	267,431	17%	290,439	19%	9%	365,030	20%	26%
Operations & Maintenance	294,159	19%	275,705	18%	-6%	319,634	17%	16%
Transportation	97,654	6%	98,621	6%	1%	127,570	7%	29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,578,918	100%	1,560,616	100%	-1%	1,840,587	100%	18%
Amount per Pupil	\$8,675		\$9,100		5%	\$10,399		14%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	793,761	800,119	1%	1,006,143	26%
Federal Funds	55,614	49,563	-11%	55,156	11%
Supplemental General	72,644	74,581	3%	0	-100%
At Risk (4yr Old)	1,200	7,749	546%	9,000	16%
At Risk (K-12)	60,140	98,129	63%	114,950	17%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	304,542	0%
Driver Education	0	2,774	0%	3,260	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	317,539	331,475	4%	507,806	53%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	158,394	172,694	9%	188,600	9%
Gifts/Grants	13,600	1,891	-86%	1,607	-15%
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	67,928	103,089	52%	144,016	40%
Contingency Reserve	0	0	0%		
Text Book & Student Material	22,277	3,086	-86%		
Activity Fund	15,784	38,109	141%		
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	1,578,881	1,683,259	7%	2,335,080	39%
Enrollment (FTE)*	182.0	171.5	-6%	177.0	3%
Amount per Pupil	8,675	9,815	13%	13,193	34%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,578,881	1,683,259	7%	2,335,080	39%



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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,967,130	0	1,967,130	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	629,204	34,948	139,809			0	454,447	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	9,000	0		0	0	0	0	0
Adult Supplemental Education	0	0						0
At Risk (K-12)	182,000	0		0	0	182,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0						0
Capital Outlay	664,542	549,457	0	0	6,000	40,000	69,085	0
Driver Training	3,260	610	650	0	0	0	2,000	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	116,589	30,000	676	45,919	0	10,000	29,994	0
Professional Development	30,000	1,618	2,235	0	0	26,147	0	0
Parent Education Program	107,115	0	64,615	0	0	0	42,500	0
Summer School	0	0		0	0	0	0	0
Special Education	507,806	201,306	0	1,500	0	300,000	5,000	0
Career and Postsecondary Education	188,600	0	0	0	0	188,600	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	1,607	559	0				1,048	0
Textbook & Student Materials Revolving		39,020						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	221,560	0	221,560			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		110,000						XXXXXXXXXX
Activity Funds		2,948						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	55,156	-1,704	XXXXXXXXXX	56,860	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	4,683,569	968,762	2,396,675	104,279	6,000	746,747	604,074	0
Less Transfers	746,747							
TOTAL Budget Expenditures	\$3,936,822							

Sources of Revenue - - State, Federal, Local

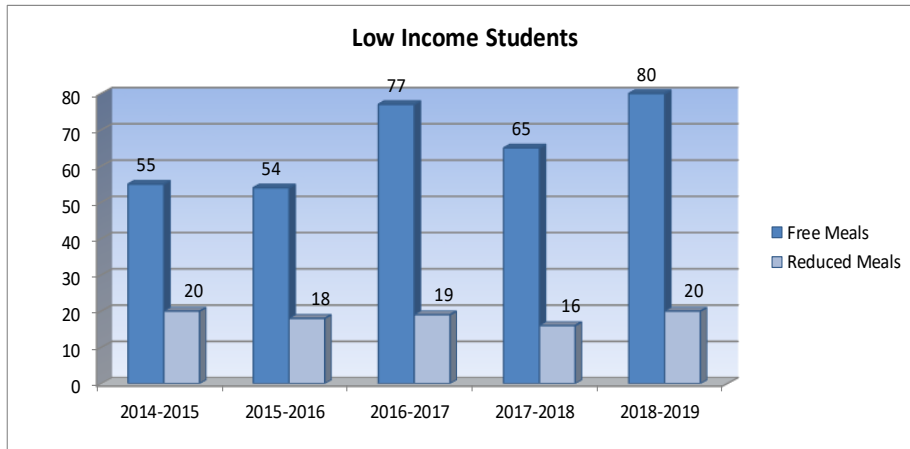
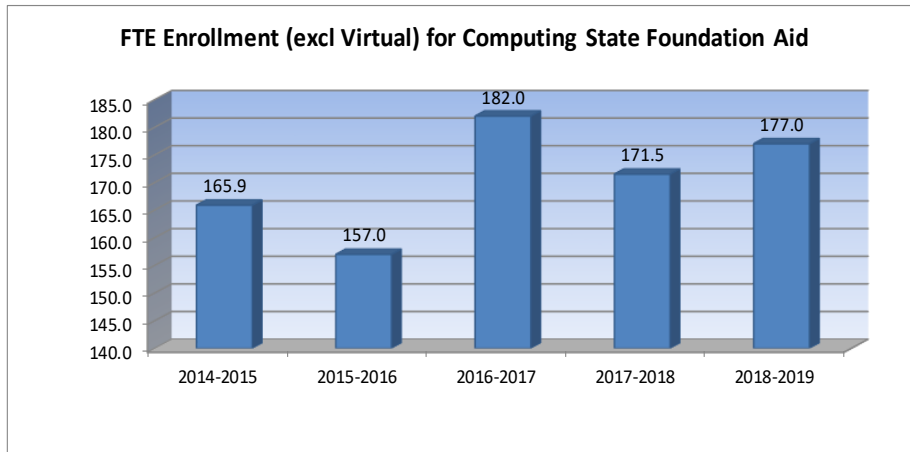
	2016-2017	2017-2018	2018-2019
State Revenues	1,828,464	2,173,412	2,396,675
Federal Revenues	106,485	95,827	104,279
Local Revenues*	603,412	717,834	610,074
Total Revenues	2,538,361	2,987,073	3,111,028
Revenues Per Pupil	13,947	17,417	17,576

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

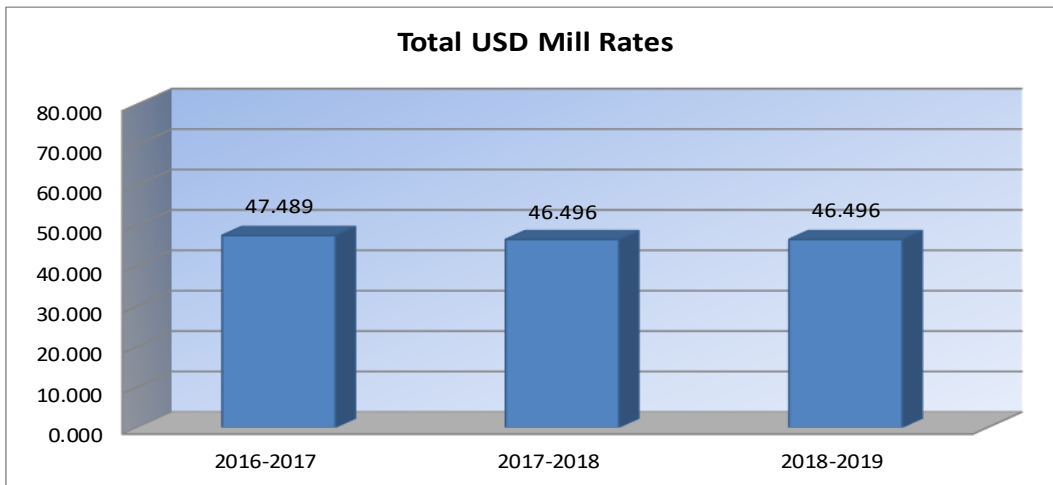
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	165.9	157.0	-5%	182.0	16%	171.5	-6%	177.0	3%
Number of Students - Free Meals	55	54	-2%	77	43%	65	-16%	80	23%
Number of Students - Reduced Meals	20	18	-10%	19	6%	16	-16%	20	25%



*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.

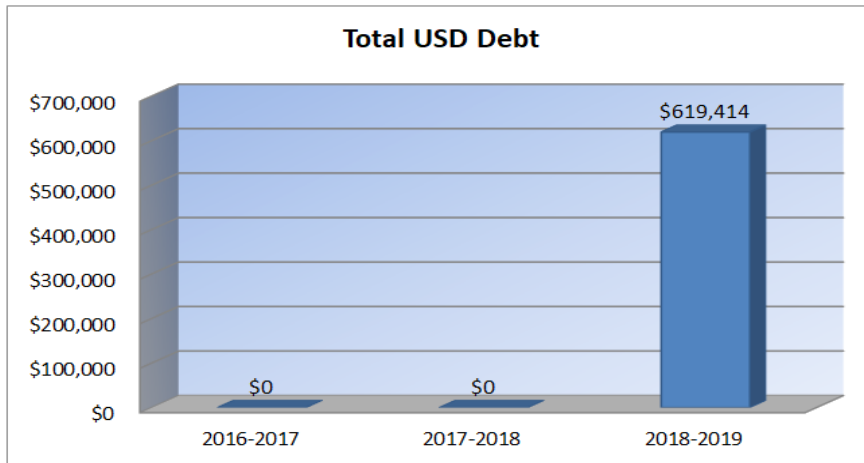
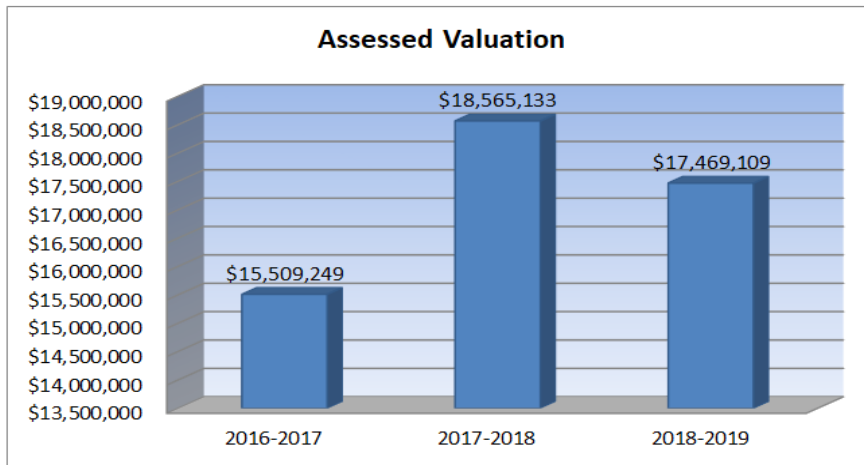
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	25.336	23.342	25.746
Adult Education	0.000	0.000	0.000
Capital Outlay	2.153	3.154	0.750
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	47.489	46.496	46.496
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



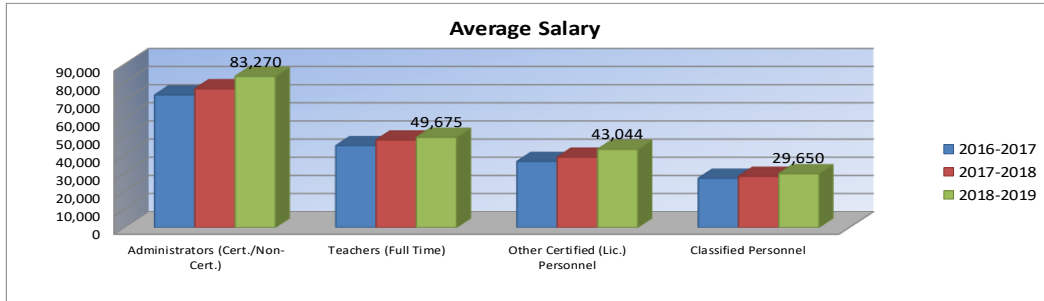
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$15,509,249	\$18,565,133	\$17,469,109
Bonded Indebtedness	0	0	619,414



USD# 359
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	146,058	73,029	2.0	152,904	76,452	2.0	166,540	83,270
Teachers (Full Time)	19.0	856,552	45,082	19.0	916,331	48,228	19.0	943,821	49,675
Other Certified (Licensed) Personnel	1.0	36,416	36,416	1.0	38,747	38,747	1.0	43,044	43,044
Classified Personnel	11.1	301,053	27,122	11.1	312,923	28,191	11.1	329,114	29,650
Substitutes/Temporary Help	XXXXX	40,568	XXXXXXXXXX	XXXXX	17,998	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