

# Budget at a Glance 2019-20



USD 353 - Wellington



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

[www.ksde.org](http://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	10,995,098	53%	11,487,862	54%	4%	13,533,895	51%	18%
Student Support Services	697,500	3%	876,548	4%	26%	891,310	3%	2%
Instructional Support Services	1,146,898	6%	1,053,349	5%	-8%	1,101,300	4%	5%
Administration & Support	1,970,762	10%	2,098,122	10%	6%	2,222,475	8%	6%
Operations & Maintenance	1,956,208	9%	2,060,388	10%	5%	2,756,815	10%	34%
Transportation	409,834	2%	416,865	2%	2%	375,000	1%	-10%
Food Services	694,582	3%	680,961	3%	-2%	924,388	3%	36%
Capital Improvements	556,644	3%	329,612	2%	-41%	2,351,712	9%	613%
Debt Services	2,159,549	10%	2,237,924	11%	4%	2,252,699	9%	1%
Other Costs	11,451	0%	12,777	0%	12%	21,291	0%	67%
<b>Total Expenditures*</b>	<b>20,598,526</b>	<b>100%</b>	<b>21,254,408</b>	<b>100%</b>	<b>3%</b>	<b>26,430,885</b>	<b>100%</b>	<b>24%</b>
Amount per Pupil	\$13,426		\$13,669		2%	\$16,777		23%
<b>Current Expenditures**</b>	<b>17,586,275</b>	<b>100%</b>	<b>18,023,414</b>	<b>100%</b>	<b>2%</b>	<b>20,899,474</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$11,463		\$11,591		1%	\$13,266		14%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	10,887,084	53%	11,241,107	53%	0%	13,108,895	50%	-3%
Instruction*** (Current Expenditures)	10,887,084	62%	11,241,107	62%	0%	13,108,895	63%	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

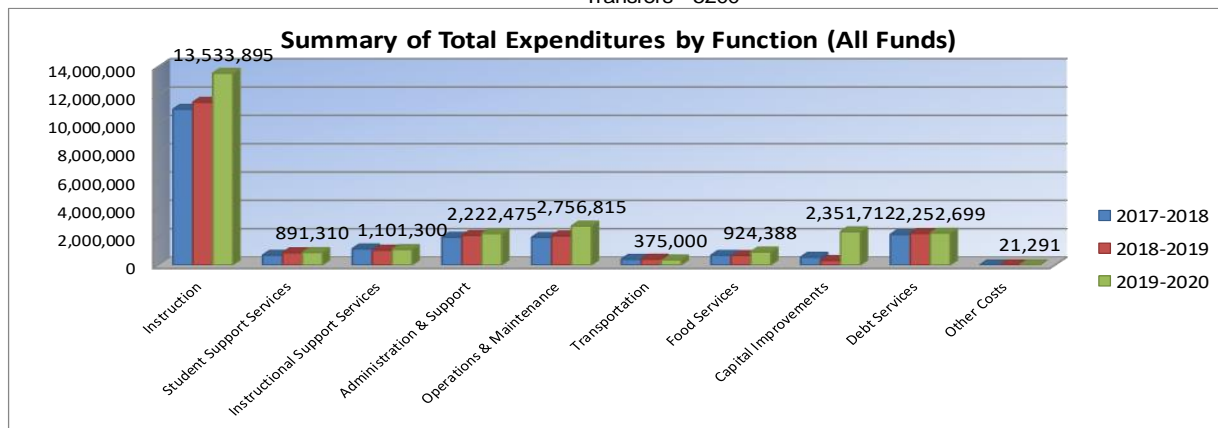
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

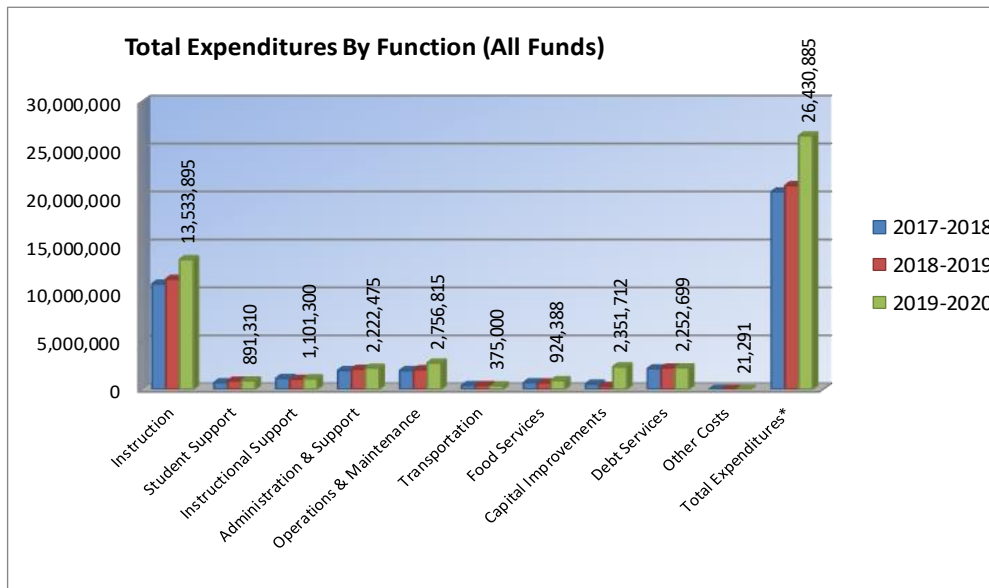
Debt Services - 5100

Transfers - 5200



**Total Expenditures By Function (All Funds)**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	10,995,098	11,487,862	13,533,895
Student Support	697,500	876,548	891,310
Instructional Support	1,146,898	1,053,349	1,101,300
Administration & Support	1,970,762	2,098,122	2,222,475
Operations & Maintenance	1,956,208	2,060,388	2,756,815
Transportation	409,834	416,865	375,000
Food Services	694,582	680,961	924,388
Capital Improvements	556,644	329,612	2,351,712
Debt Services	2,159,549	2,237,924	2,252,699
Other Costs	11,451	12,777	21,291
<b>Total Expenditures*</b>	<b>20,598,526</b>	<b>21,254,408</b>	<b>26,430,885</b>

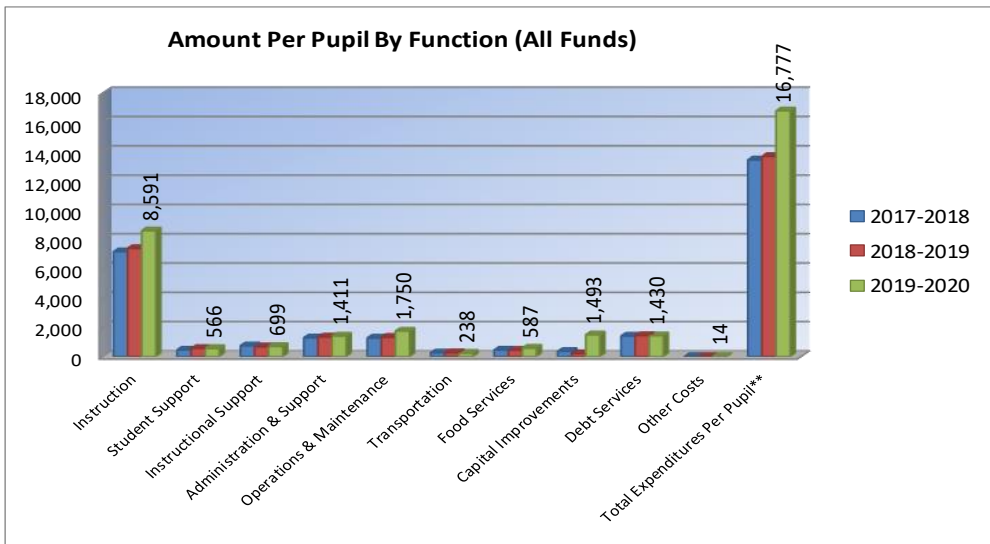


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	7,167	7,388	8,591
Student Support	455	564	566
Instructional Support	748	677	699
Administration & Support	1,285	1,349	1,411
Operations & Maintenance	1,275	1,325	1,750
Transportation	267	268	238
Food Services	453	438	587
Capital Improvements	363	212	1,493
Debt Services	1,408	1,439	1,430
Other Costs	7	8	14
<b>Total Expenditures Per Pupil**</b>	<b>13,426</b>	<b>13,669</b>	<b>16,777</b>
Enrollment (FTE)*	1,534.2	1,554.9	1,575.4

\*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.

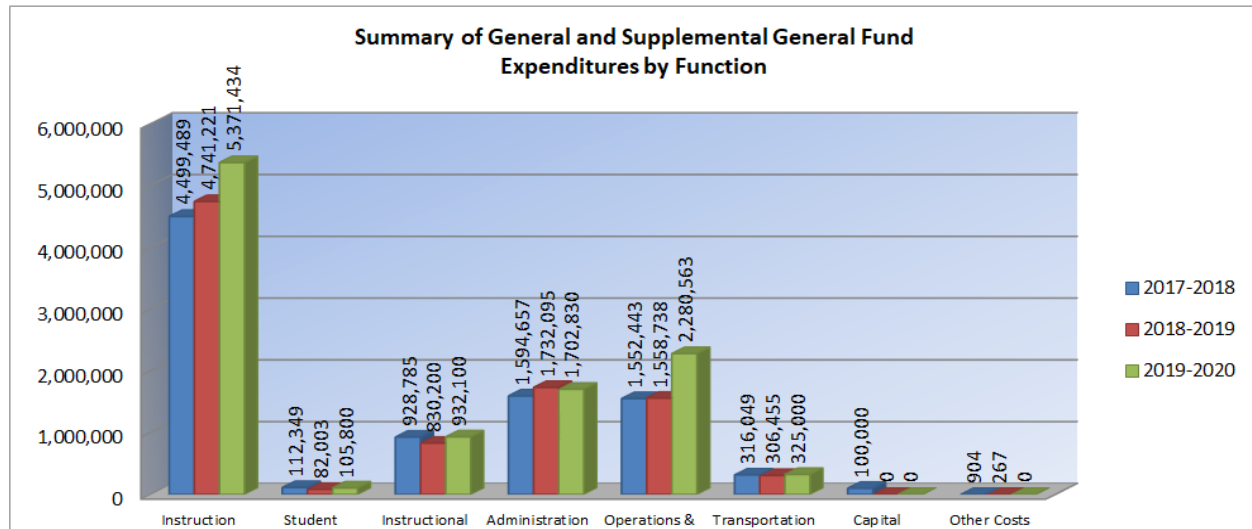


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

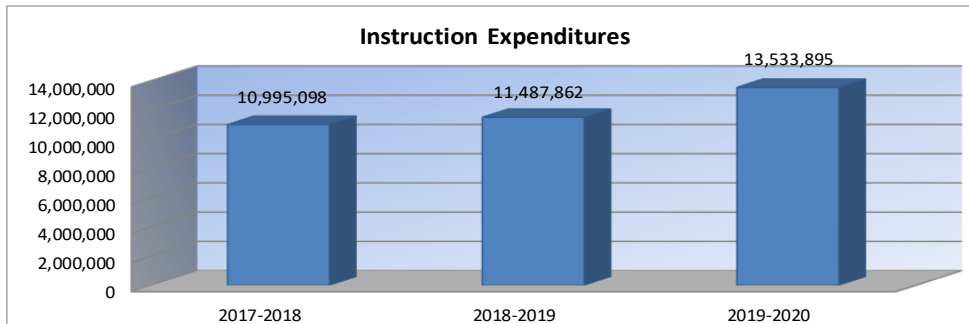
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	4,499,489	49%	4,741,221	51%	5%	5,371,434	50%	13%
Student Support	112,349	1%	82,003	1%	-27%	105,800	1%	29%
Instructional Support	928,785	10%	830,200	9%	-11%	932,100	9%	12%
Administration & Support	1,594,657	18%	1,732,095	19%	9%	1,702,830	16%	-2%
Operations & Maintenance	1,552,443	17%	1,558,738	17%	0%	2,280,563	21%	46%
Transportation	316,049	3%	306,455	3%	-3%	325,000	3%	6%
Capital Improvements	100,000	1%	0	0%	-100%	0	0%	0%
Other Costs	904	0%	267	0%	-70%	0	0%	-100%
<b>Total Expenditures</b>	<b>9,104,676</b>	<b>100%</b>	<b>9,250,979</b>	<b>100%</b>	<b>2%</b>	<b>10,717,727</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$5,934		\$5,950		0%	\$6,803		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)**

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	4,475,891	4,555,657	2%	5,071,434	11%
Federal Funds	420,718	440,287	5%	452,172	3%
Supplemental General	23,598	185,564	686%	300,000	62%
Preschool-Aged At-Risk	23,112	9,630	-58%	13,308	38%
At Risk (K-12)	1,405,307	1,517,608	8%	2,152,791	42%
Bilingual Education	7,611	16,000	110%	20,406	28%
Virtual Education	0	0	0%	60,000	0%
Capital Outlay	108,014	246,755	128%	425,000	72%
Driver Education	19,585	21,584	10%	28,436	32%
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	2,905,074	2,892,337	0%	3,259,500	13%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	409,774	424,642	4%	441,500	4%
Gifts/Grants	23,390	102,959	340%	192,350	87%
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	882,137	656,330	-26%	1,116,998	70%
Contingency Reserve	0	0	0%		
Text Book & Student Material	78,473	194,309	148%		
Activity Fund	212,414	224,200	6%		
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%
<b>SUBTOTAL</b>	<b>10,995,098</b>	<b>11,487,862</b>	<b>4%</b>	<b>13,533,895</b>	<b>18%</b>
Enrollment (FTE)*	1,534.2	1,554.9	1%	1,575.4	1%
Amount per Pupil	7,167	7,388	3%	8,591	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>10,995,098</b>	<b>11,487,862</b>	<b>4%</b>	<b>13,533,895</b>	<b>18%</b>



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	12,294,564	0	12,294,564	0	0	0	0	XXXXXXXXXX
Supplemental General	3,739,300	119,771	2,418,205			0	1,201,324	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	13,308	0		0	0	13,308	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	2,152,791	163,009		0	0	1,989,782	0	0
Bilingual Education	20,406	0		0	0	20,406	0	0
Virtual Education	100,000	0		0	0	100,000	0	0
Capital Outlay	3,278,712	2,143,717	363,728	0	100,000	0	671,267	0
Driver Training	32,761	7,411	12,350	0	0	0	13,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	915,800	224,440	6,756	482,064	0	0	202,540	0
Professional Development	62,000	13,185	12,500	0	25	35,090	1,200	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	4,022,400	750,286	0	515,000	0	2,752,114	5,000	0
Career and Postsecondary Education	441,500	36,063	0	0	0	405,437	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	192,350	97,350	0				95,000	0
Textbook & Student Materials Revolving		244,894						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,773,259	0	1,773,259			0		XXXXXXXXXX
Contingency Reserve		1,442,192						XXXXXXXXXX
Activity Funds		65,791						XXXXXXXXXX
Bond and Interest #1	2,252,699	1,688,301	1,396,673	0	0		837,110	1,669,385
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	455,172	8,875	XXXXXXXXXX	446,297	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>31,747,022</b>	<b>7,005,285</b>	<b>18,278,035</b>	<b>1,443,361</b>	<b>100,025</b>	<b>5,316,137</b>	<b>3,026,441</b>	<b>1,669,385</b>
Less Transfers	5,316,137							
<b>TOTAL Budget Expenditures</b>	<b>\$26,430,885</b>							

**Sources of Revenue - - State, Federal, Local**

	2017-2018	2018-2019	2019-2020
State Revenues	15,641,013	16,098,496	18,278,035
Federal Revenues	1,539,772	1,463,590	1,443,361
Local Revenues*	3,717,736	3,524,541	3,126,466
Total Revenues	20,898,521	21,086,627	22,847,862
Revenues Per Pupil	13,622	13,561	14,503

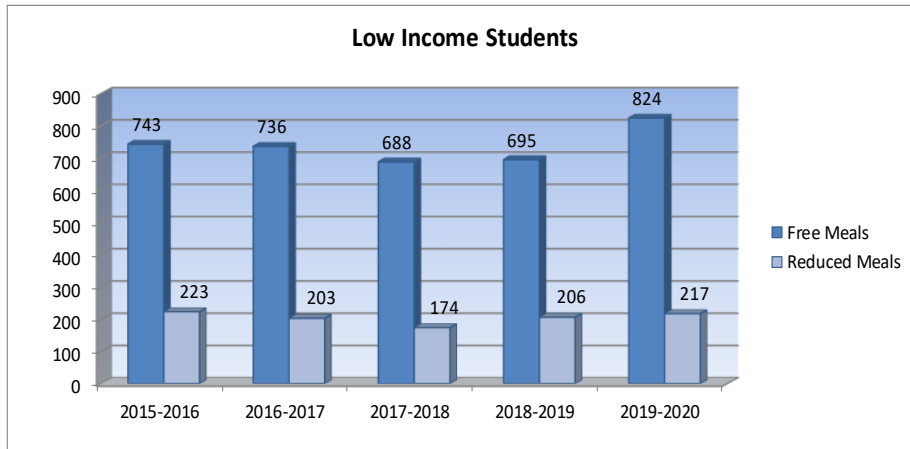
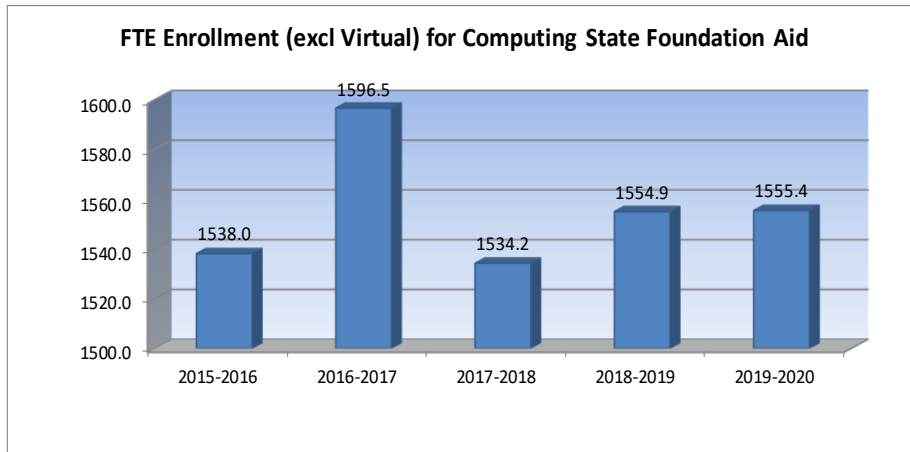
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

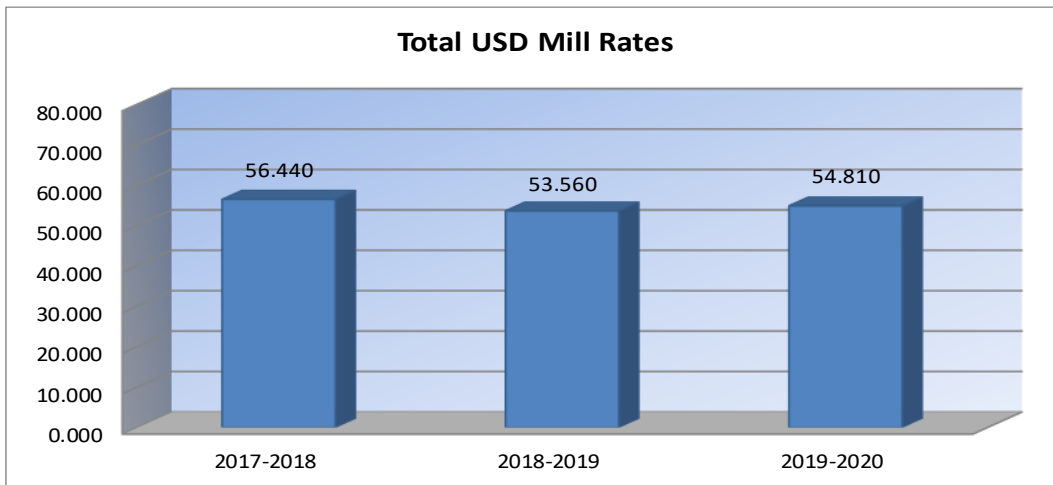
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,538.0	1,596.5	4%	1,534.2	-4%	1,554.9	1%	1,555.4	0%
Number of Students - Free Meals	743	736	-1%	688	-7%	695	1%	824	19%
Number of Students - Reduced Meals	223	203	-9%	174	-14%	206	18%	217	5%



\*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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

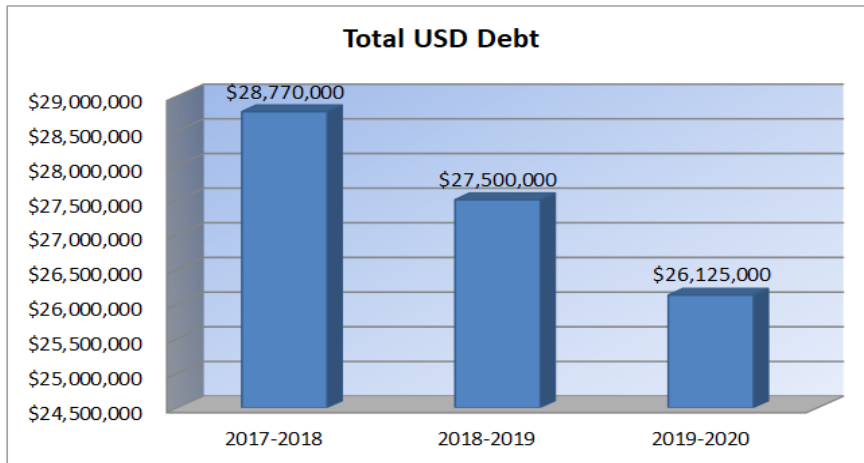
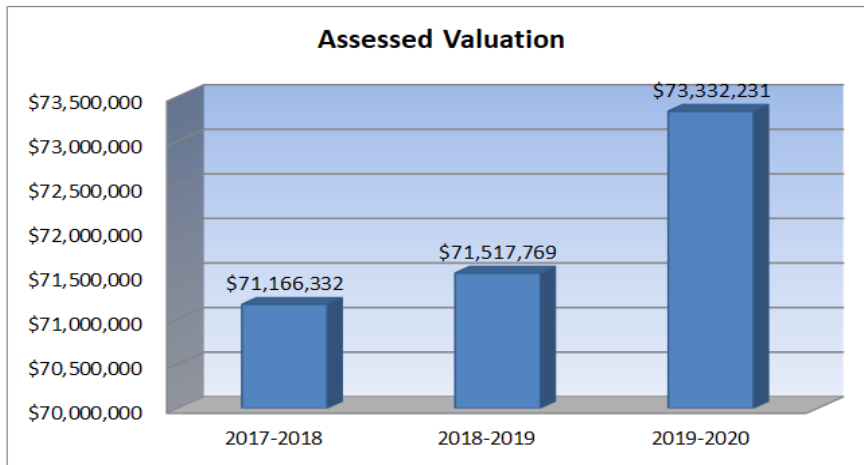
**Miscellaneous Information  
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.625	14.761	15.910
Adult Education	0.000	0.000	0.000
Capital Outlay	7.999	7.999	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	9.816	10.800	10.900
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
<b>TOTAL USD</b>	<b>56.440</b>	<b>53.560</b>	<b>54.810</b>
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	5.000	5.000	5.000
Rec Comm Employee Bnfts	0.891	0.891	0.891
<b>TOTAL OTHER</b>	<b>5.891</b>	<b>5.891</b>	<b>5.891</b>



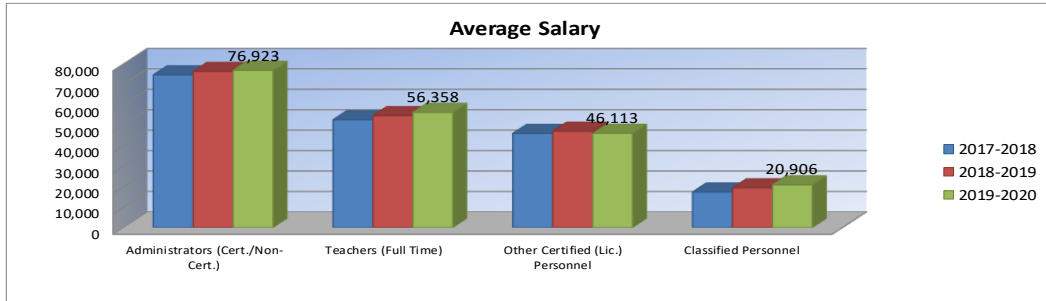
**Other Information**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
Assessed Valuation	\$71,166,332	\$71,517,769	\$73,332,231
Bonded Indebtedness	28,770,000	27,500,000	26,125,000



USD# 353  
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)	13.0	970,974	74,690	13.0	992,796	76,369	13.0	1,000,000	76,923
Teachers (Full Time)	126.5	6,669,918	52,727	127.0	6,950,726	54,730	129.0	7,270,140	56,358
Other Certified (Licensed) Personnel	10.0	460,394	46,039	10.0	471,120	47,112	11.0	507,240	46,113
Classified Personnel	118.0	2,052,201	17,392	119.0	2,310,937	19,420	115.0	2,404,205	20,906
Substitutes/Temporary Help	XXXXX	194,990	XXXXXXXXXX	XXXXXX	206,208	XXXXXXXXXX	XXXXXX	200,000	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