

Budget at a Glance 2018-19



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

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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	10,189,915	52%	11,095,095	54%	9%	12,857,871	51%	16%
Student Support Services	688,673	4%	648,946	3%	-6%	781,343	3%	20%
Instructional Support Services	549,785	3%	1,146,898	6%	109%	1,107,615	4%	-3%
Administration & Support	1,778,608	9%	1,983,242	10%	12%	2,176,259	9%	10%
Operations & Maintenance	1,967,323	10%	1,978,432	10%	1%	2,659,792	11%	34%
Transportation	473,789	2%	409,834	2%	-13%	460,250	2%	12%
Food Services	772,950	4%	656,152	3%	-15%	921,046	4%	40%
Capital Improvements	126,696	1%	464,349	2%	267%	1,765,321	7%	280%
Debt Services	2,180,982	11%	2,159,549	11%	-1%	2,237,924	9%	4%
Other Costs	825,069	4%	10,547	0%	-99%	14,734	0%	40%
Total Expenditures*	19,553,790	100%	20,553,044	100%	5%	24,982,155	100%	22%
Amount per Pupil	\$12,673		\$13,397		6%	\$16,284		22%
Current Expenditures**	16,424,103	100%	17,546,877	100%	7%	19,698,910	100%	12%
Amount per Pupil	\$10,644		\$11,437		7%	\$12,840		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	9,923,072	51%	10,992,041	53%	2%	12,427,871	50%	-3%
Instruction*** (Current Expenditures)	9,923,072	60%	10,992,041	63%	3%	12,427,871	63%	0%

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)

*** 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

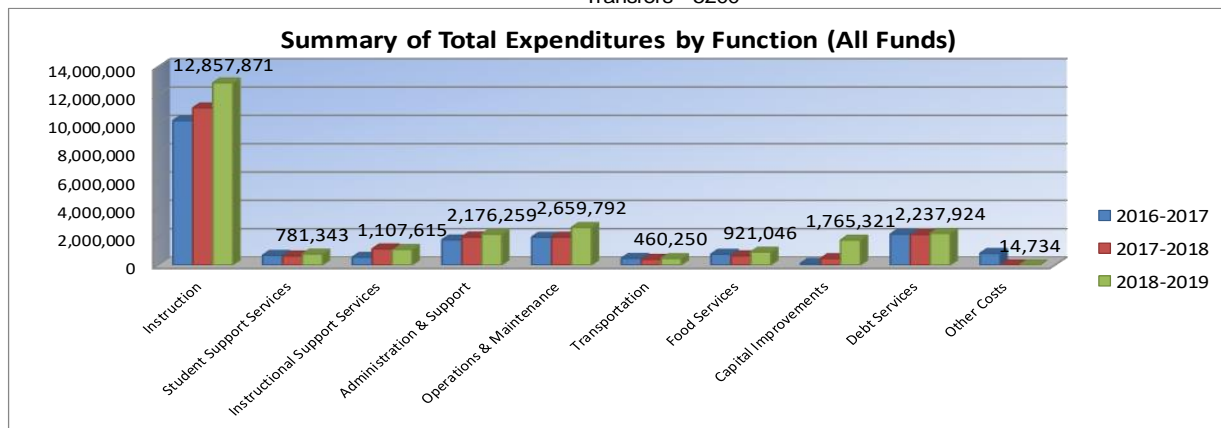
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

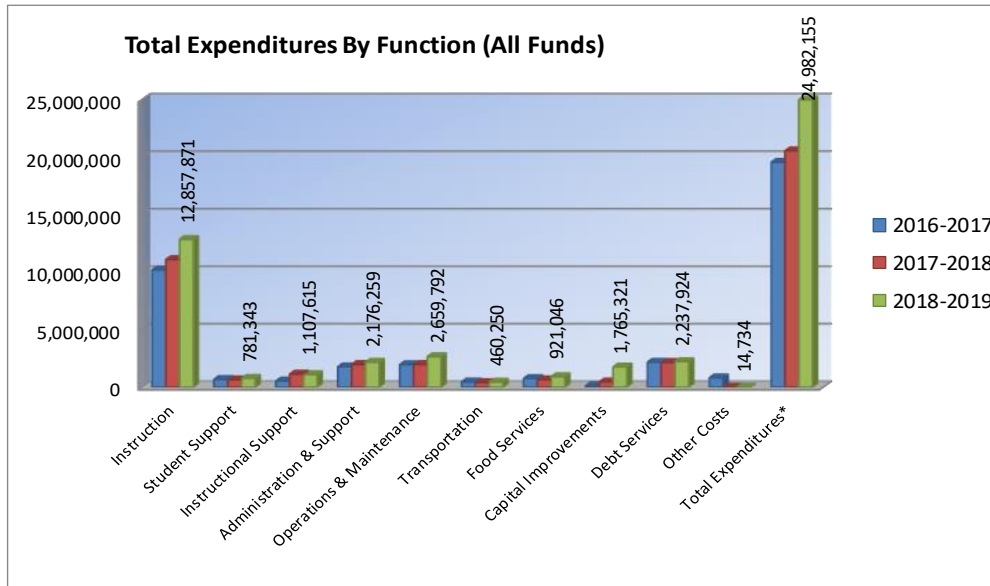
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	10,189,915	11,095,095	12,857,871
Student Support	688,673	648,946	781,343
Instructional Support	549,785	1,146,898	1,107,615
Administration & Support	1,778,608	1,983,242	2,176,259
Operations & Maintenance	1,967,323	1,978,432	2,659,792
Transportation	473,789	409,834	460,250
Food Services	772,950	656,152	921,046
Capital Improvements	126,696	464,349	1,765,321
Debt Services	2,180,982	2,159,549	2,237,924
Other Costs	825,069	10,547	14,734
Total Expenditures*	19,553,790	20,553,044	24,982,155

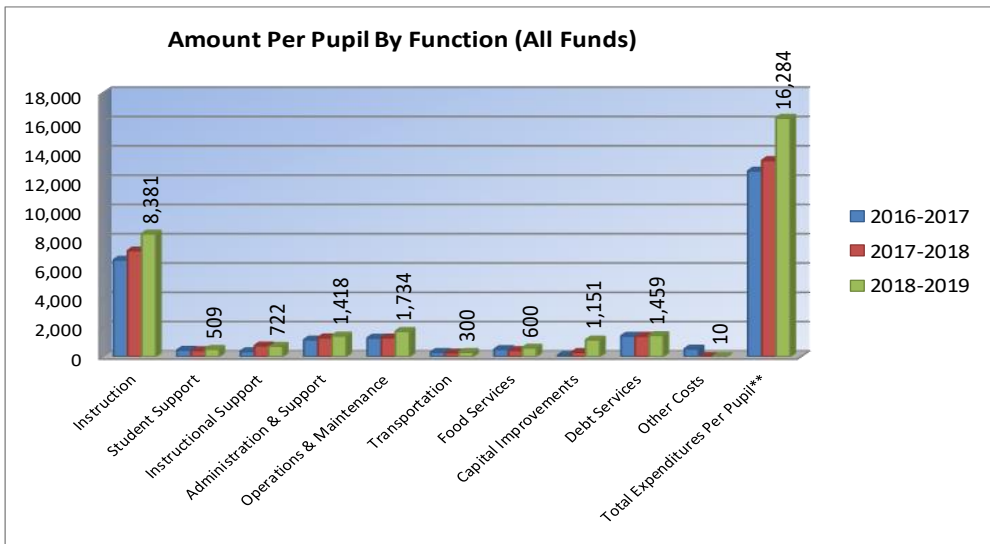


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,604	7,232	8,381
Student Support	446	423	509
Instructional Support	356	748	722
Administration & Support	1,153	1,293	1,418
Operations & Maintenance	1,275	1,290	1,734
Transportation	307	267	300
Food Services	501	428	600
Capital Improvements	82	303	1,151
Debt Services	1,413	1,408	1,459
Other Costs	535	7	10
Total Expenditures Per Pupil**	12,673	13,397	16,284
Enrollment (FTE)*	1,543.0	1,534.2	1,534.2

*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.

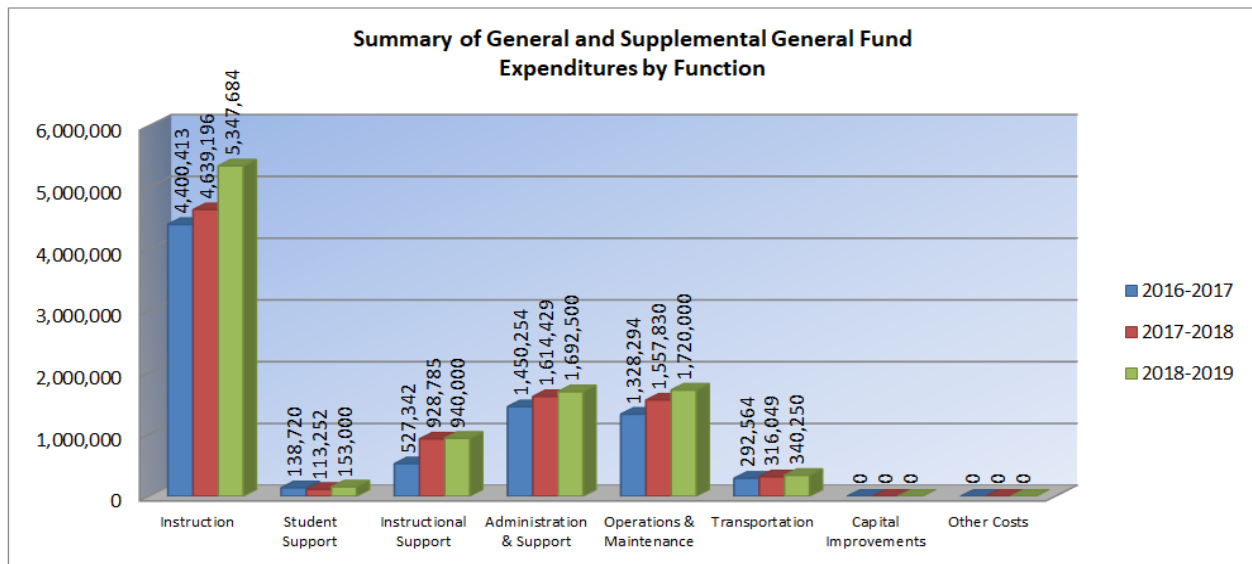


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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.

Summary of General and Supplemental General Fund Expenditures by Function

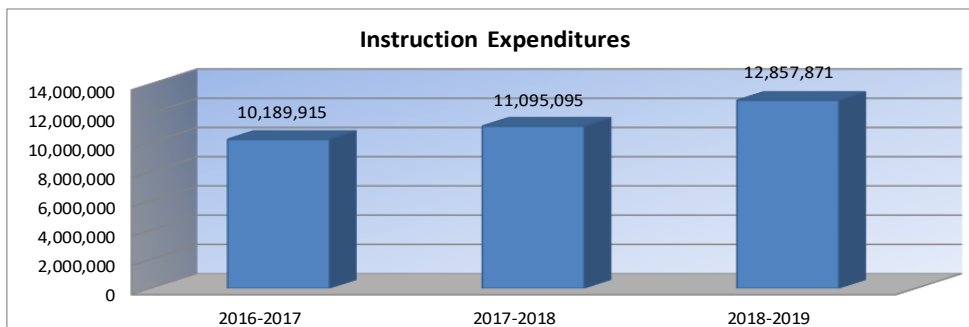
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	4,400,413	54%	4,639,196	51%	5%	5,347,684	52%	15%
Student Support	138,720	2%	113,252	1%	-18%	153,000	2%	35%
Instructional Support	527,342	6%	928,785	10%	76%	940,000	9%	1%
Administration & Support	1,450,254	18%	1,614,429	18%	11%	1,692,500	17%	5%
Operations & Maintenance	1,328,294	16%	1,557,830	17%	17%	1,720,000	17%	10%
Transportation	292,564	4%	316,049	3%	8%	340,250	3%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	8,137,587	100%	9,169,541	100%	13%	10,193,434	100%	11%
Amount per Pupil	\$5,274		\$5,977		13%	\$6,644		11%

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	4,242,841	4,488,427	6%	4,929,040	10%
Federal Funds	536,593	543,258	1%	485,608	-11%
Supplemental General	157,572	150,769	-4%	418,644	178%
At Risk (4yr Old)	30,816	23,112	-25%	26,000	12%
At Risk (K-12)	1,234,414	1,405,307	14%	1,630,000	16%
Bilingual Education	0	7,611	0%	16,000	110%
Virtual Education	0	0	0%	0	0%
Capital Outlay	266,843	103,054	-61%	430,000	317%
Driver Education	19,123	19,586	2%	26,778	37%
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	2,486,717	2,902,998	17%	3,077,000	6%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	393,573	410,353	4%	432,000	5%
Gifts/Grants	123,015	22,448	-82%	154,455	588%
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	557,282	882,137	58%	1,232,346	40%
Contingency Reserve	0	0	0%		
Text Book & Student Material	85,825	78,473	-9%		
Activity Fund	55,301	57,562	4%		
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	10,189,915	11,095,095	9%	12,857,871	16%
Enrollment (FTE)*	1,543.0	1,534.2	-1%	1,534.2	0%
Amount per Pupil	6,604	7,232	10%	8,381	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	10,189,915	11,095,095	9%	12,857,871	16%



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	11,297,146	21,710	11,275,436	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	3,597,691	178,665	2,288,491			0	1,130,535	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	26,000	0		0	0	0	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,630,000	123,684		0	0	1,506,316	0	0
Bilingual Education	16,000	0		0	0	16,000	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	3,045,321	1,994,632	320,375	0	90,000	0	640,314	0
Driver Training	31,478	9,078	10,400	0	0	0	12,000	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0			0	0	0	0
Food Service	997,446	227,084	7,860	563,082	0	0	199,420	0
Professional Development	100,000	30,152	12,500	0	0	53,348	4,000	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	3,933,500	720,635	0	480,000	0	2,727,865	5,000	0
Career and Postsecondary Education	432,000	60,126	0	0	0	371,874	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	154,455	104,455	0				50,000	0
Textbook & Student Materials Revolving		342,231						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,698,989	0	1,698,989			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,442,192						XXXXXXXXXX
Activity Funds		4,398						XXXXXXXXXX
Bond and Interest #1	2,237,924	1,795,856	1,253,237	0	0		821,304	1,632,473
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	485,608	22,307	XXXXXXXXXX	463,301	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	29,683,558	7,077,205	16,867,288	1,506,383	90,000	4,675,403	2,862,573	1,632,473
Less Transfers	4,675,403							
TOTAL Budget Expenditures	\$25,008,155							

Sources of Revenue - - State, Federal, Local

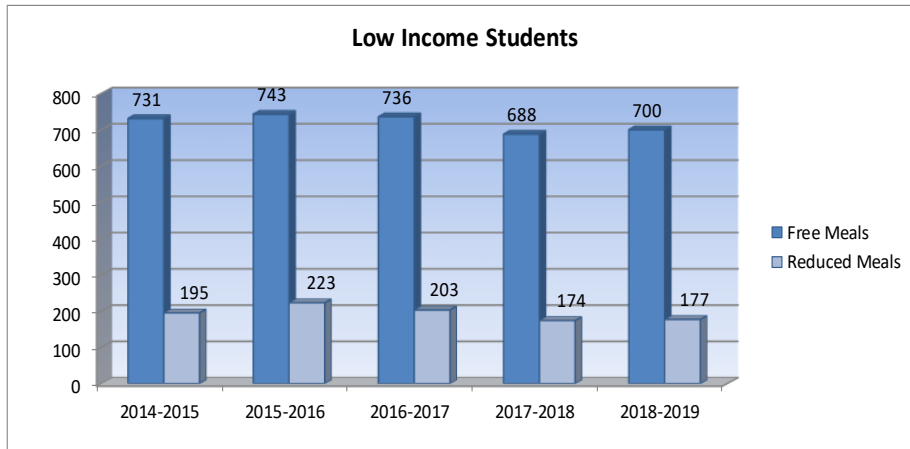
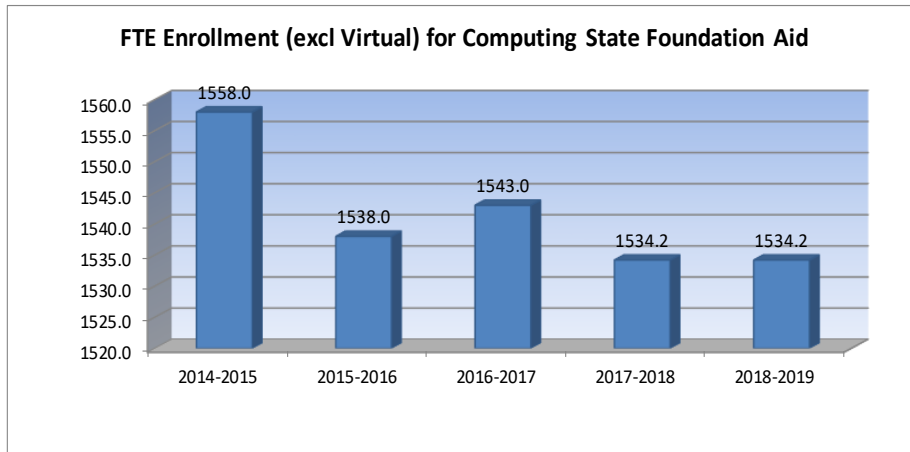
	2016-2017	2017-2018	2018-2019
State Revenues	14,979,221	15,644,047	16,867,288
Federal Revenues	1,789,585	1,586,163	1,506,383
Local Revenues*	3,446,669	3,602,098	2,952,573
Total Revenues	20,215,475	20,832,308	21,326,244
Revenues Per Pupil	13,101	13,579	13,901

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

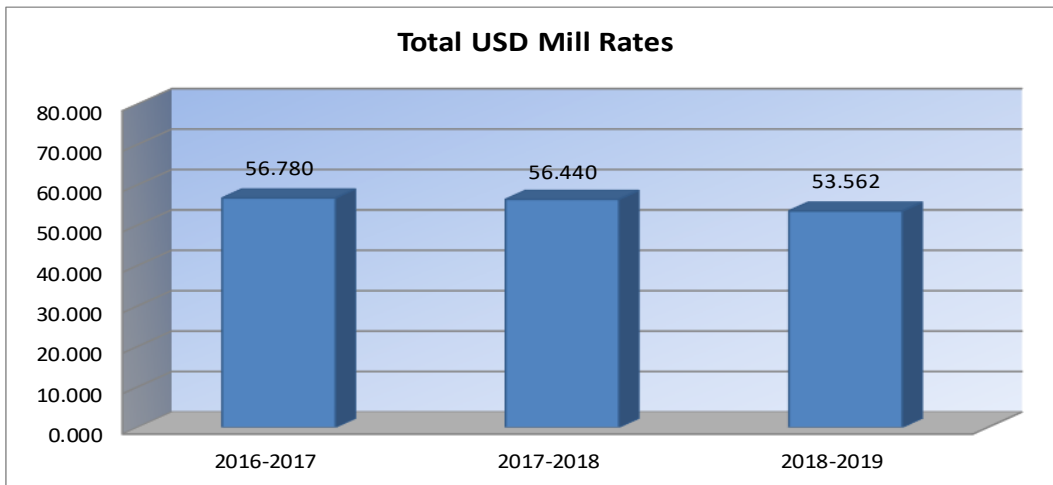
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,558.0	1,538.0	-1%	1,543.0	0%	1,534.2	-1%	1,534.2	0%
Number of Students - Free Meals	731	743	2%	736	-1%	688	-7%	700	2%
Number of Students - Reduced Meals	195	223	14%	203	-9%	174	-14%	177	2%



*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.

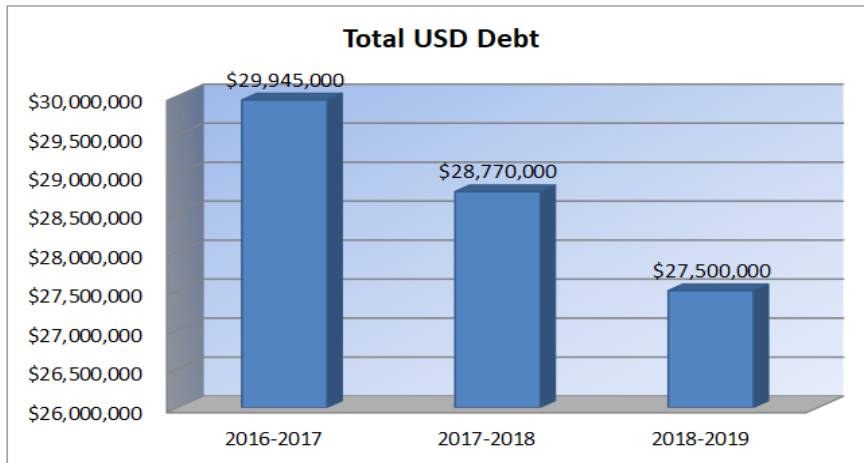
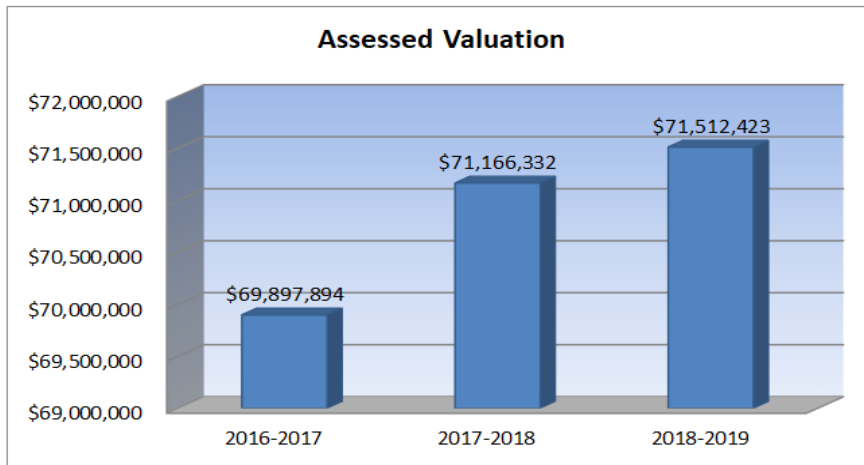
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	16.699	18.625	14.762
Adult Education	0.000	0.000	0.000
Capital Outlay	7.993	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	12.088	9.816	10.800
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	56.780	56.440	53.562
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	4.996	5.000	5.000
Rec Comm Employee Bnfts	0.891	0.891	0.891
TOTAL OTHER	5.887	5.891	5.891



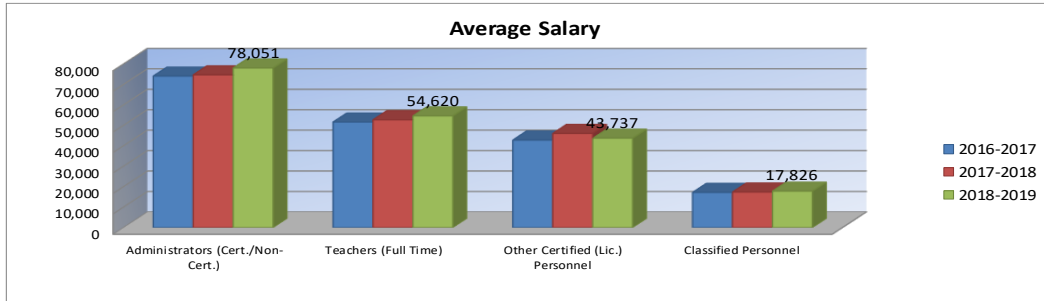
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$69,897,894	\$71,166,332	\$71,512,423
Bonded Indebtedness	29,945,000	28,770,000	27,500,000



USD# 353
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)	12.5	926,334	74,107	13.0	970,974	74,690	13.0	1,014,667	78,051
Teachers (Full Time)	126.5	6,530,004	51,621	126.5	6,669,918	52,727	127.0	6,936,714	54,620
Other Certified (Licensed) Personnel	11.0	470,975	42,816	10.0	460,394	46,039	11.0	481,111	43,737
Classified Personnel	117.0	2,015,611	17,227	118.0	2,052,201	17,392	118.0	2,103,506	17,826
Substitutes/Temporary Help	XXXXX	166,663	XXXXXXXXXX	XXXXX	194,990	XXXXXXXXXX	XXXXX	195,000	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