

Budget at a Glance 2019-20



USD 329 - Wabaunsee



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	3,818,727	55%	3,734,245	53%	-2%	3,957,836	52%	6%
Student Support Services	99,918	1%	112,388	2%	12%	253,982	3%	126%
Instructional Support Services	194,549	3%	247,378	3%	27%	282,782	4%	14%
Administration & Support	778,413	11%	804,258	11%	3%	826,836	11%	3%
Operations & Maintenance	683,763	10%	734,321	10%	7%	809,661	11%	10%
Transportation	310,138	4%	404,555	6%	30%	455,804	6%	13%
Food Services	338,596	5%	338,109	5%	0%	356,800	5%	6%
Capital Improvements	104,867	2%	62,261	1%	-41%	40,000	1%	-36%
Debt Services	611,757	9%	604,959	9%	-1%	629,559	8%	4%
Other Costs	11,507	0%	37,105	1%	222%	40,000	1%	8%
Total Expenditures*	6,952,235	100%	7,079,579	100%	2%	7,653,260	100%	8%
Amount per Pupil	\$15,553		\$15,834		2%	\$16,783		6%
Current Expenditures**	5,702,124	100%	5,856,613	100%	3%	6,278,152	100%	7%
Amount per Pupil	\$12,756		\$13,099		3%	\$13,768		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,698,138	53%	3,651,021	52%	-1%	3,843,186	50%	-2%
Instruction*** (Current Expenditures)	3,698,138	65%	3,651,021	62%	-3%	3,843,186	61%	-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.

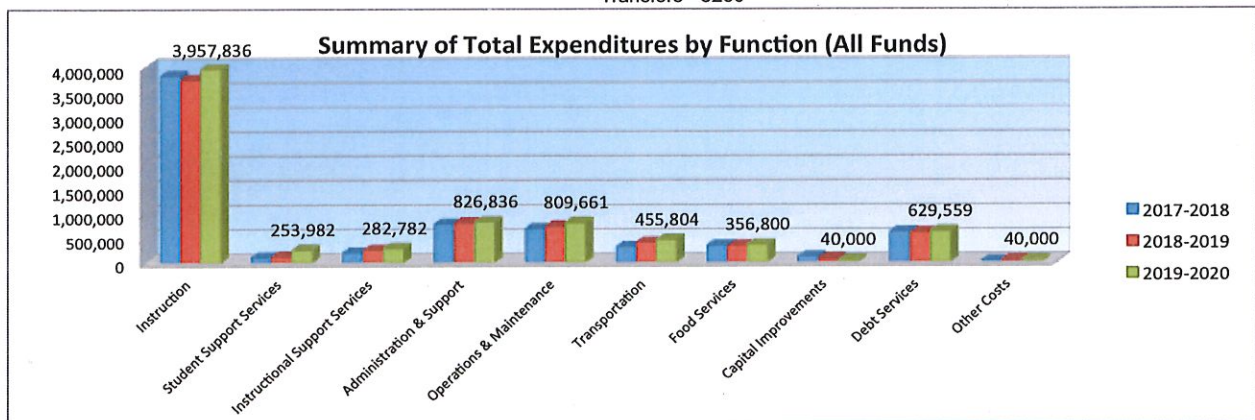
**Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

***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.

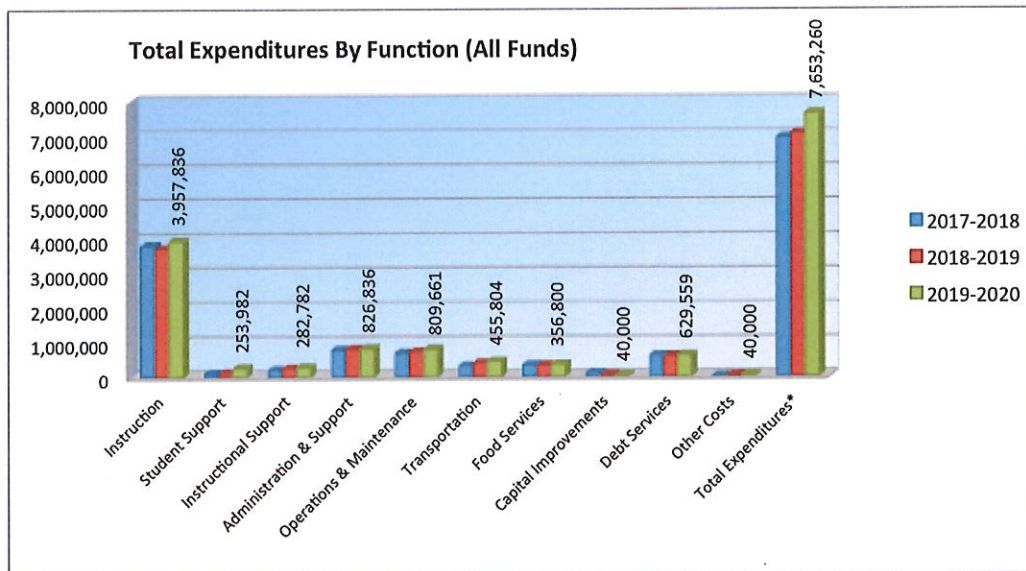
Further definition of what goes into each category:

- 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	3,818,727	3,734,245	3,957,836
Student Support	99,918	112,388	253,982
Instructional Support	194,549	247,378	282,782
Administration & Support	778,413	804,258	826,836
Operations & Maintenance	683,763	734,321	809,661
Transportation	310,138	404,555	455,804
Food Services	338,596	338,109	356,800
Capital Improvements	104,867	62,261	40,000
Debt Services	611,757	604,959	629,559
Other Costs	11,507	37,105	40,000
Total Expenditures*	6,952,235	7,079,579	7,653,260

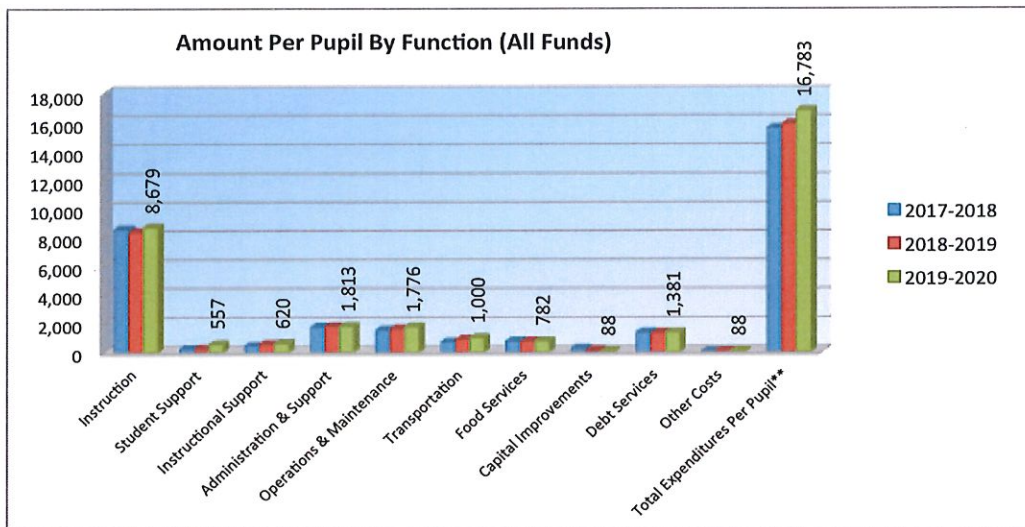


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	8,543	8,352	8,679
Student Support	224	251	557
Instructional Support	435	553	620
Administration & Support	1,741	1,799	1,813
Operations & Maintenance	1,530	1,642	1,776
Transportation	694	905	1,000
Food Services	757	756	782
Capital Improvements	235	139	88
Debt Services	1,369	1,353	1,381
Other Costs	26	83	88
Total Expenditures Per Pupil**	15,553	15,834	16,783
Enrollment (FTE)*	447.0	447.1	456.0

*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.

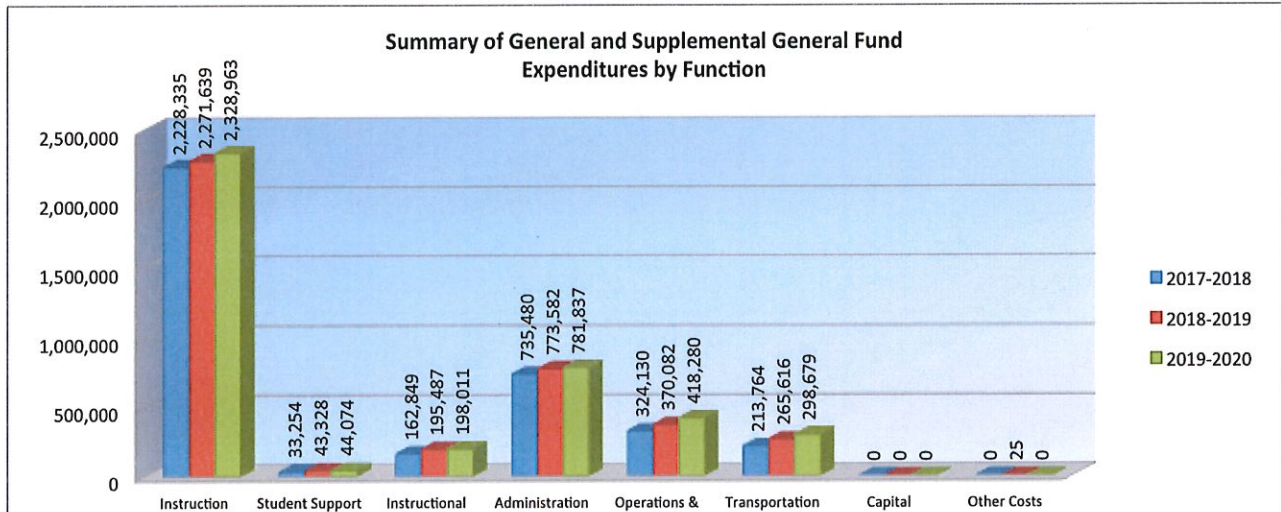


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

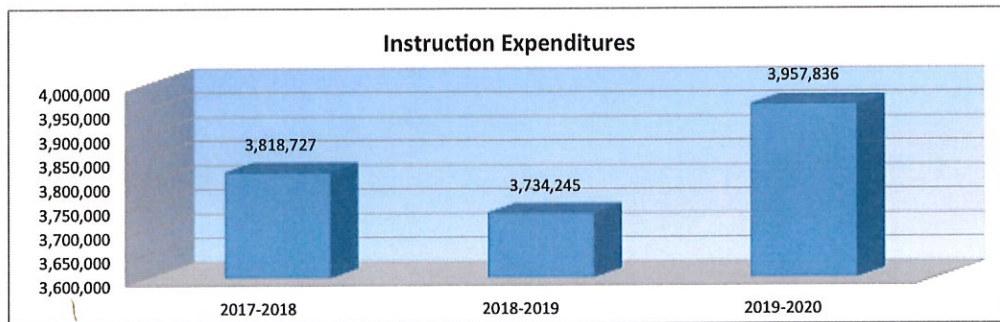
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	2,228,335	60%	2,271,639	58%	2%	2,328,963	57%	3%
Student Support	33,254	1%	43,328	1%	30%	44,074	1%	2%
Instructional Support	162,849	4%	195,487	5%	20%	198,011	5%	1%
Administration & Support	735,480	20%	773,582	20%	5%	781,837	19%	1%
Operations & Maintenance	324,130	9%	370,082	9%	14%	418,280	10%	13%
Transportation	213,764	6%	265,616	7%	24%	298,679	7%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	25	0%	0%	0	0%	-100%
Total Expenditures	3,697,812	100%	3,919,759	100%	6%	4,069,844	100%	4%
Amount per Pupil	\$8,273		\$8,767		6%	\$8,925		2%

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	1,877,700	2,075,224	11%	2,134,602	3%
Federal Funds	163,749	110,159	-33%	109,926	0%
Supplemental General	350,635	196,415	-44%	194,361	-1%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	83,832	78,300	-7%	106,434	36%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	120,589	83,224	-31%	114,650	38%
Driver Education	50	12,688	25276%	13,089	3%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	13,210	13,801	4%	14,434	5%
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	619,778	638,857	3%	669,924	5%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	270,366	275,130	2%	272,405	-1%
Gifts/Grants	6,279	5,436	-13%	31,017	471%
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	232,467	174,123	-25%	296,994	71%
Contingency Reserve	0	0	0%		
Text Book & Student Material	43,540	37,345	-14%		
Activity Fund	36,532	33,543	-8%		
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	3,818,727	3,734,245	-2%	3,957,836	6%
Enrollment (FTE)*	447.0	447.1	0%	456.0	2%
Amount per Pupil	8,543	8,352	-2%	8,679	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,818,727	3,734,245	-2%	3,957,836	6%



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	3,956,025	0	3,956,025	0	0	0	0	XXXXXXXXXX
Supplemental General	1,352,382	100,528	330,657			0	921,197	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0				0	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	171,433	20,000		0		151,433	0	0
Bilingual Education	0	0		0		0	0	0
Virtual Education	0	0		0		0	0	0
Capital Outlay	745,549	164,816	26,162	0	0	63,032	491,539	0
Driver Training	13,623	18,693	3,640	0	0	0	0	8,710
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	14,434	19,895		0	0	0	0	5,461
Food Service	334,101	76,983	2,018	103,769	0	65,414	130,308	44,391
Professional Development	16,000	3,361	2,500	0	0	12,500	0	2,361
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0				0	0	0
Special Education	695,342	29,862	0	0	0	668,211	0	2,731
Career and Postsecondary Education	272,405	0	0	0	0	277,973	0	5,568
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0					0	XXXXXXXXXX
Gifts and Grants	74,355	6,560	33,350				0	6,560
Textbook & Student Materials Revolving		54,317						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	499,989	0	499,989			0		XXXXXXXXXX
Contingency Reserve		227,856						XXXXXXXXXX
Activity Funds		57,931						XXXXXXXXXX
Bond and Interest #1	629,559	635,541	44,069	0	0		592,731	642,782
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
Federal Funds	116,626	0	XXXXXXXXXX	116,626	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	8,891,823	1,416,343	4,899,410	220,395	0	1,238,563	2,135,775	718,564
Less Transfers	1,238,563							
TOTAL Budget Expenditures	\$7,653,260							

Sources of Revenue - - State, Federal, Local

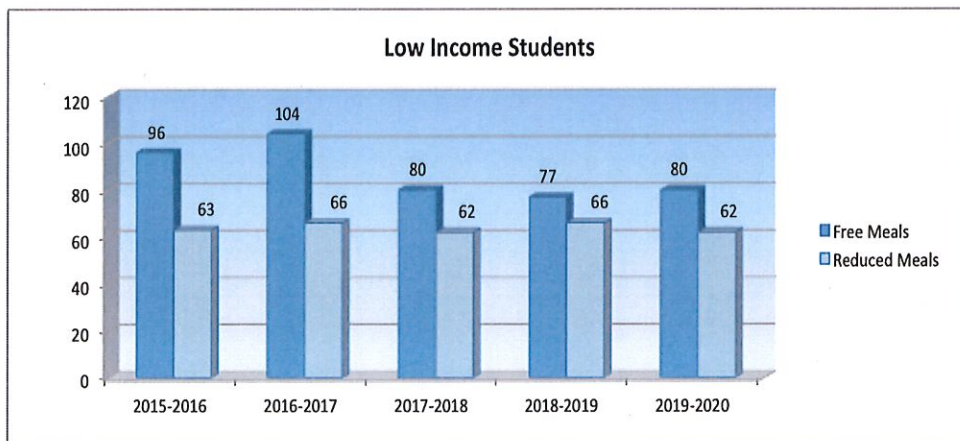
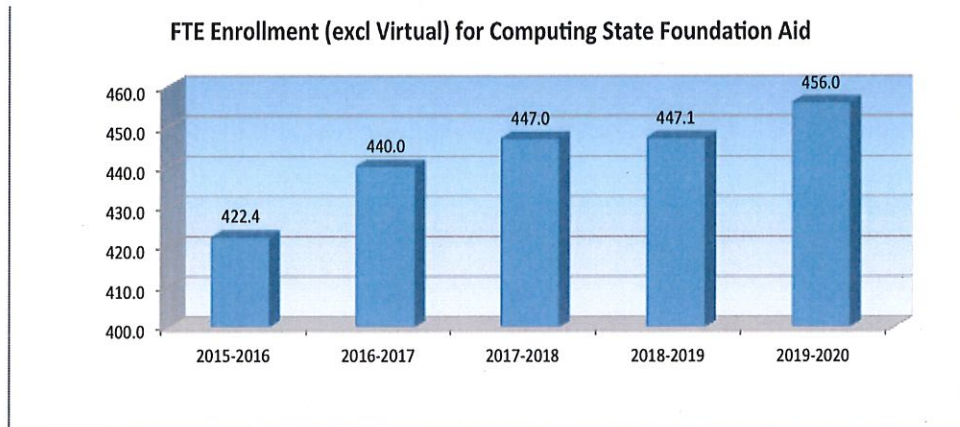
	2017-2018	2018-2019	2019-2020
State Revenues	4,332,051	4,344,917	4,898,410
Federal Revenues	177,818	249,570	220,395
Local Revenues*	2,295,459	2,327,625	2,135,775
Total Revenues	6,805,128	6,922,112	7,254,580
Revenues Per Pupil	15,224	15,482	15,909

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

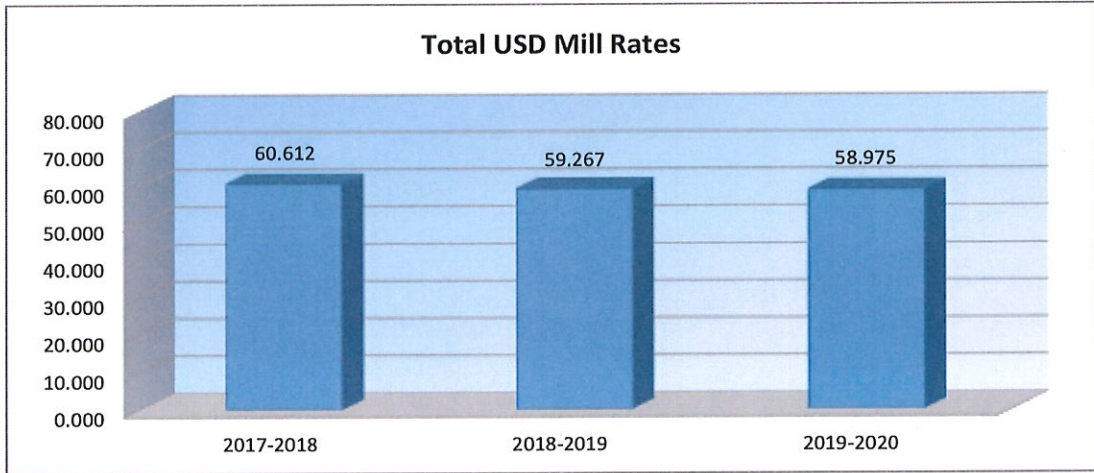
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	422.4	440.0	4%	447.0	2%	447.1	0%	456.0	2%
Number of Students - Free Meals	96	104	8%	80	-23%	77	-4%	80	4%
Number of Students - Reduced Meals	63	66	5%	62	-6%	66	6%	62	-6%



*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.

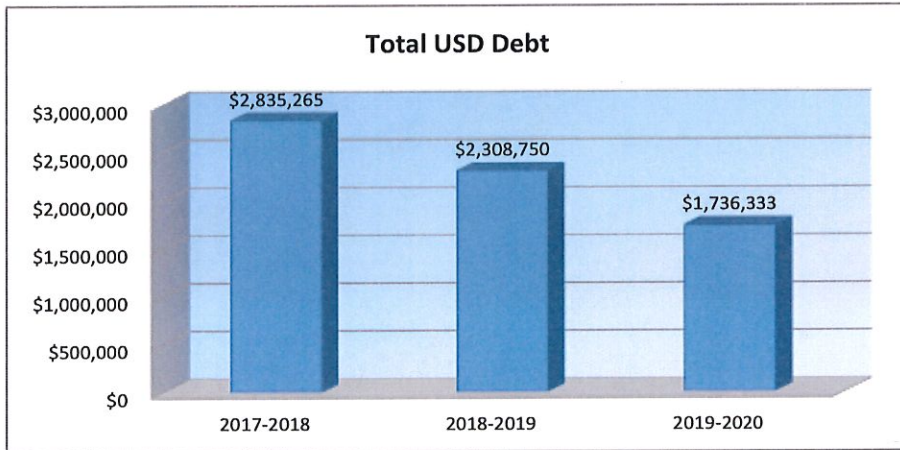
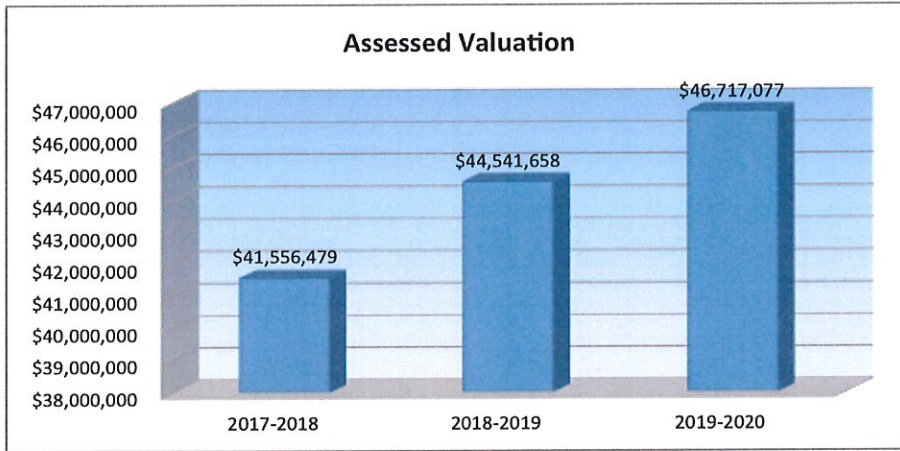
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	20.966	23.121	18.606
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	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	11.646	8.146	12.369
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	60.612	59.267	58.975
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



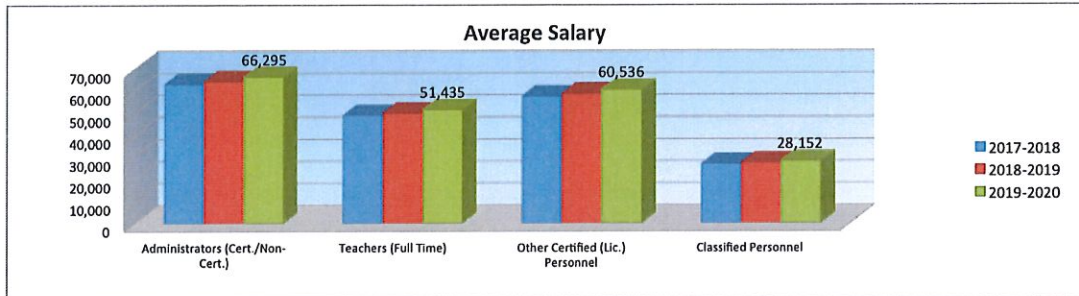
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$41,556,479	\$44,541,658	\$46,717,077
Bonded Indebtedness	2,835,265	2,308,750	1,736,333



USD# 329
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)	6.0	378,613	63,102	6.0	386,185	64,364	6.0	397,771	66,295
Teachers (Full Time)	39.0	1,909,382	48,959	39.0	1,947,569	49,938	40.0	2,057,398	51,435
Other Certified (Licensed) Personnel	1.0	57,621	57,621	1.0	58,773	58,773	1.0	60,536	60,536
Classified Personnel	37.0	991,457	26,796	37.0	1,011,286	27,332	37.0	1,041,625	28,152
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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