

Budget at a Glance 2019-20



USD 322 - Onaga



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	2,602,145	60%	3,119,315	66%	20%	3,080,493	62%	-1%
Student Support Services	148,737	3%	61,931	1%	-58%	67,411	1%	9%
Instructional Support Services	145,155	3%	78,477	2%	-46%	89,366	2%	14%
Administration & Support	584,536	13%	553,288	12%	-5%	588,823	12%	6%
Operations & Maintenance	393,571	9%	383,467	8%	-3%	418,766	8%	9%
Transportation	211,457	5%	205,428	4%	-3%	240,288	5%	17%
Food Services	189,037	4%	231,441	5%	22%	265,358	5%	15%
Capital Improvements	33,077	1%	79,937	2%	142%	165,000	3%	106%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	37,593	1%	17,125	0%	-54%	17,245	0%	1%
Total Expenditures*	4,345,308	100%	4,730,409	100%	9%	4,932,750	100%	4%
Amount per Pupil	\$14,705		\$15,561		6%	\$15,709		1%
Current Expenditures**	4,145,170	100%	4,409,750	100%	6%	4,496,473	100%	2%
Amount per Pupil	\$14,028		\$14,506		3%	\$14,320		-1%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,525,174	58%	3,012,801	64%	6%	2,965,493	60%	-4%
Instruction*** (Current Expenditures)	2,525,174	61%	3,012,801	68%	7%	2,965,493	66%	-2%

* 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

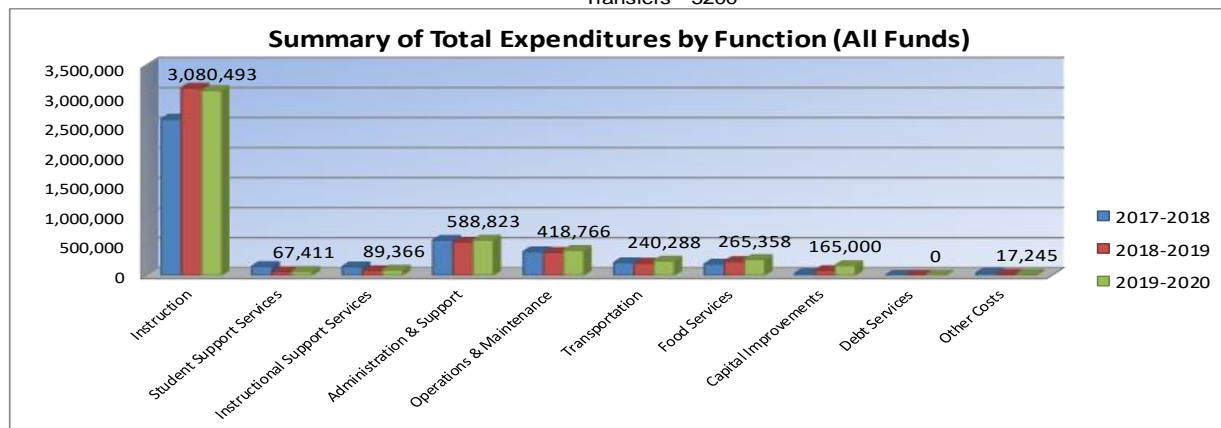
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

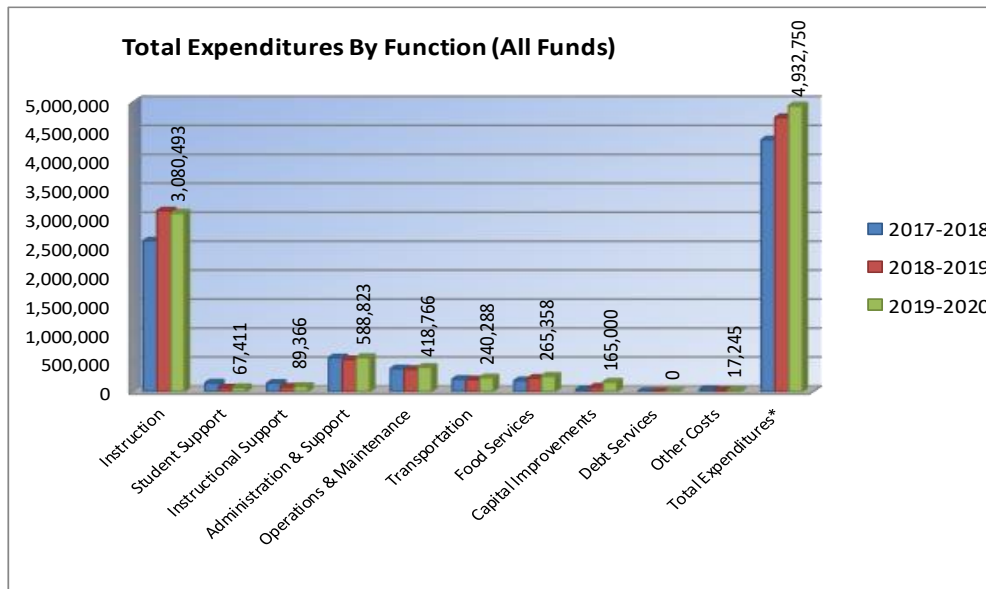
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	2,602,145	3,119,315	3,080,493
Student Support	148,737	61,931	67,411
Instructional Support	145,155	78,477	89,366
Administration & Support	584,536	553,288	588,823
Operations & Maintenance	393,571	383,467	418,766
Transportation	211,457	205,428	240,288
Food Services	189,037	231,441	265,358
Capital Improvements	33,077	79,937	165,000
Debt Services	0	0	0
Other Costs	37,593	17,125	17,245
Total Expenditures*	4,345,308	4,730,409	4,932,750

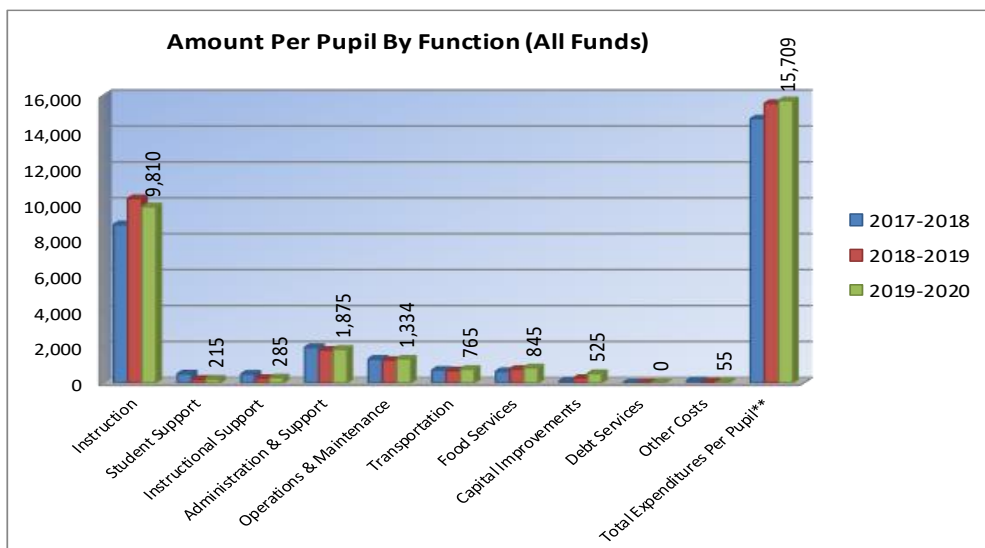


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	8,806	10,261	9,810
Student Support	503	204	215
Instructional Support	491	258	285
Administration & Support	1,978	1,820	1,875
Operations & Maintenance	1,332	1,261	1,334
Transportation	716	676	765
Food Services	640	761	845
Capital Improvements	112	263	525
Debt Services	0	0	0
Other Costs	127	56	55
Total Expenditures Per Pupil**	14,705	15,561	15,709
Enrollment (FTE)*	295.5	304.0	314.0

*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.

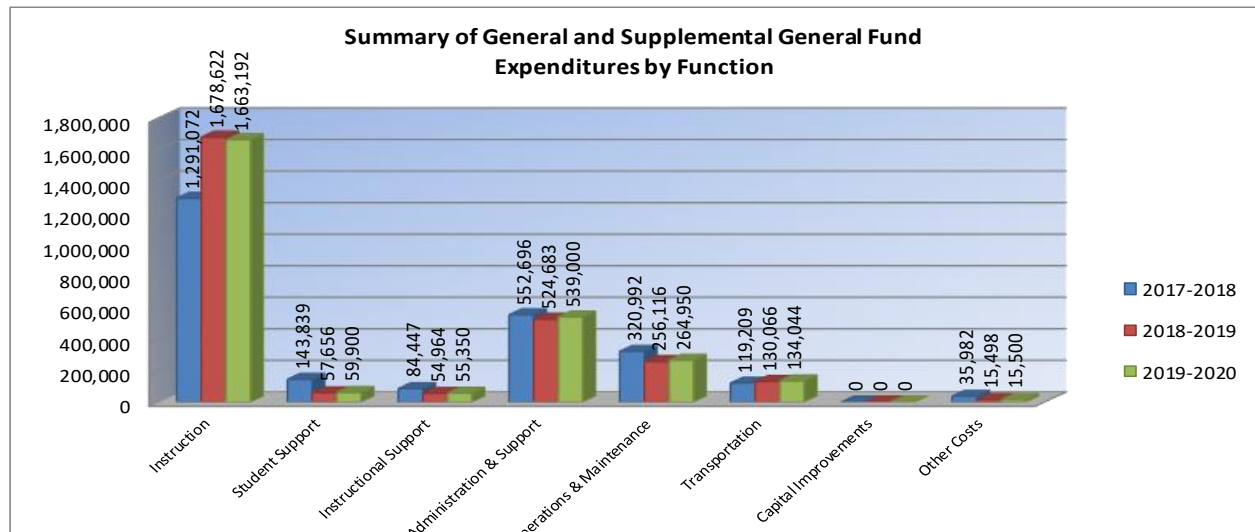


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

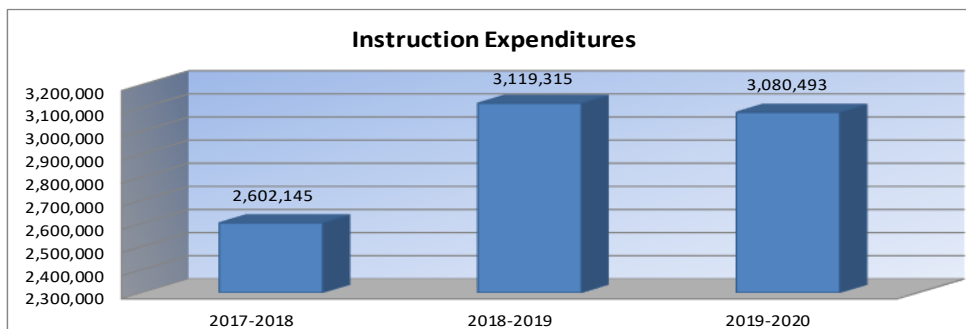
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	1,291,072	51%	1,678,622	62%	30%	1,663,192	61%	-1%
Student Support	143,839	6%	57,656	2%	-60%	59,900	2%	4%
Instructional Support	84,447	3%	54,964	2%	-35%	55,350	2%	1%
Administration & Support	552,696	22%	524,683	19%	-5%	539,000	20%	3%
Operations & Maintenance	320,992	13%	256,116	9%	-20%	264,950	10%	3%
Transportation	119,209	5%	130,066	5%	9%	134,044	5%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	35,982	1%	15,498	1%	-57%	15,500	1%	0%
Total Expenditures	2,548,237	100%	2,717,605	100%	7%	2,731,936	100%	1%
Amount per Pupil	\$8,623		\$8,939		4%	\$8,700		-3%

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	1,135,518		1,520,250	34%		1,508,233	-1%
Federal Funds	61,916		88,617	43%		61,950	-30%
Supplemental General	155,554		158,372	2%		154,959	-2%
Preschool-Aged At-Risk	0		39,972	0%		51,014	28%
At Risk (K-12)	287,503		278,728	-3%		284,800	2%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	76,971		106,514	38%		115,000	8%
Driver Education	7,026		5,738	-18%		17,735	209%
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	427,571		449,316	5%		467,030	4%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	120,825		47,089	-61%		62,350	32%
Gifts/Grants	118,258		155,377	31%		105,800	-32%
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	164,099		143,219	-13%		251,622	76%
Contingency Reserve	0		14,229	0%			
Text Book & Student Material	1,117		56,512	4959%			
Activity Fund	45,787		55,382	21%			
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	2,602,145		3,119,315	20%		3,080,493	-1%
Enrollment (FTE)*	295.5		304.0	3%		314.0	3%
Amount per Pupil	8,806		10,261	17%		9,810	-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	2,602,145		3,119,315	20%		3,080,493	-1%



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	2,705,073	0	2,705,073	0	0	0	0	XXXXXXXXXX
Supplemental General	831,573	71,045	296,456			0	464,072	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	51,014	0		0	0	25,014	26,000	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	284,800	0		0	0	284,800	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	436,277	240,863	45,947	0	0	0	220,467	71,000
Driver Training	19,985	13,160	2,730	0	0	0	4,095	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	255,960	29,045	1,636	105,256	0	11,715	108,308	0
Professional Development	19,000	2,437	2,375	0	0	0	14,188	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	508,855	0	0	20,000	0	448,855	40,000	0
Career and Postsecondary Education	62,350	15,083	3,953	3,988	0	34,326	5,000	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	119,575	-41,714	0				161,289	0
Textbook & Student Materials Revolving		21,388						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	375,554	0	375,554			0		XXXXXXXXXX
Contingency Reserve		232,041						XXXXXXXXXX
Activity Funds		28,024						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	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	67,444	-42,724	XXXXXXXXXX	110,168	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,737,460	568,648	3,433,724	239,412	0	804,710	1,043,419	71,000
Less Transfers	804,710							
TOTAL Budget Expenditures	\$4,932,750							

Sources of Revenue - - State, Federal, Local

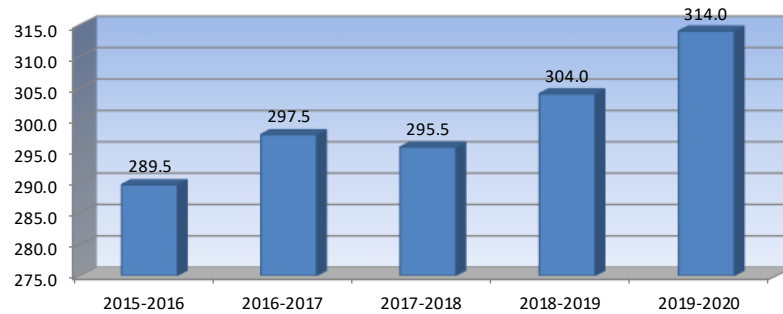
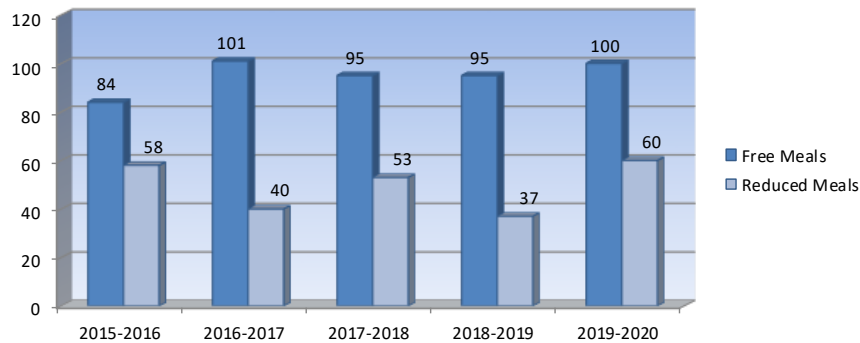
	2017-2018	2018-2019	2019-2020
State Revenues	3,066,574	3,075,176	3,433,724
Federal Revenues	124,677	207,176	239,412
Local Revenues*	1,148,585	1,100,217	1,043,419
Total Revenues	4,339,836	4,382,569	4,716,555
Revenues Per Pupil	14,686	14,416	15,021

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

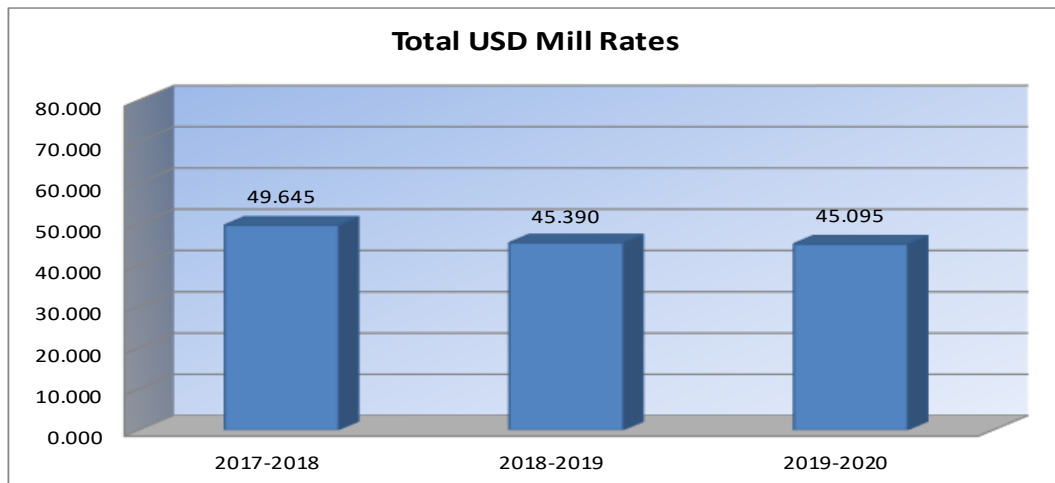
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	289.5	297.5	3%	295.5	-1%	304.0	3%	314.0	3%
Number of Students - Free Meals	84	101	20%	95	-6%	95	0%	100	5%
Number of Students - Reduced Meals	58	40	-31%	53	33%	37	-30%	60	62%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*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.

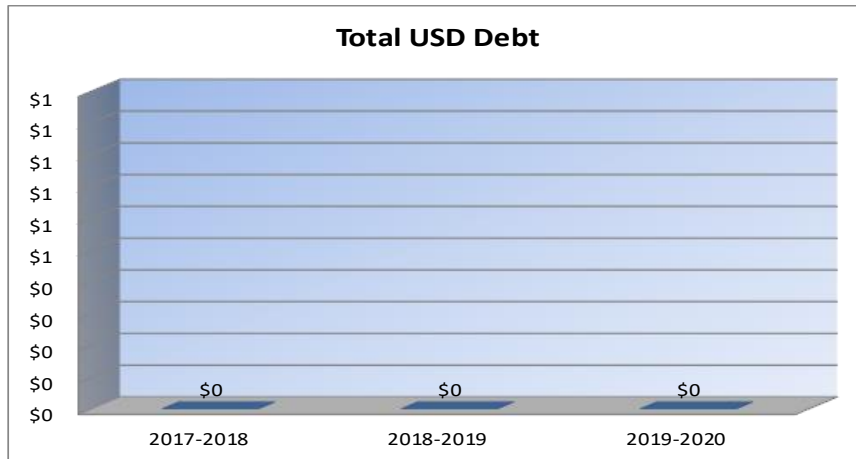
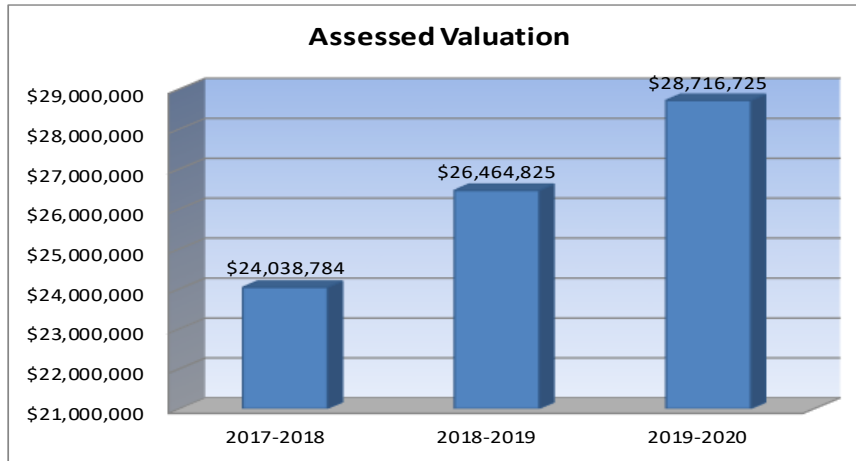
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	22.047	17.522	17.095
Adult Education	0.000	0.000	0.000
Capital Outlay	7.598	7.868	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	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	49.645	45.390	45.095
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



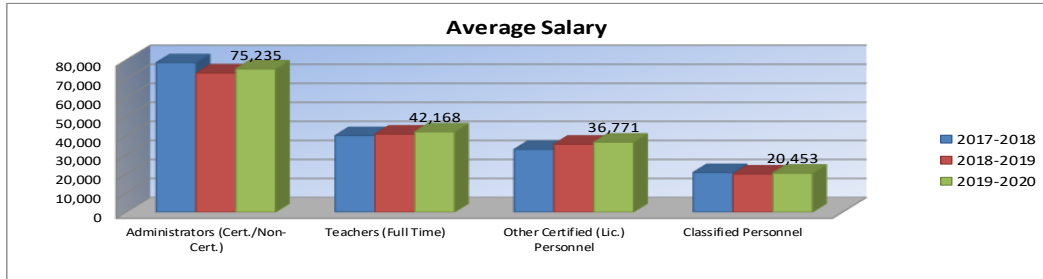
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$24,038,784	\$26,464,825	\$28,716,725
Bonded Indebtedness	0	0	0



USD# 322
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	157,000	78,500	2.5	182,610	73,044	2.5	188,088	75,235
Teachers (Full Time)	26.0	1,044,700	40,181	29.0	1,187,250	40,940	29.0	1,222,868	42,168
Other Certified (Licensed) Personnel	3.0	98,950	32,983	1.0	35,700	35,700	1.0	36,771	36,771
Classified Personnel	23.6	490,919	20,802	23.6	473,217	20,052	23.6	482,681	20,453
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