

# Budget at a Glance 2018-19



USD 429 - Troy



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)

# 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	2,486,891	69%	2,977,637	75%	20%	3,291,322	66%	11%
Student Support Services	6,000	0%	6,000	0%	0%	6,000	0%	0%
Instructional Support Services	10,137	0%	10,931	0%	8%	42,500	1%	289%
Administration & Support	298,754	8%	309,121	8%	3%	370,218	7%	20%
Operations & Maintenance	396,138	11%	382,321	10%	-3%	715,548	14%	87%
Transportation	212,372	6%	91,272	2%	-57%	294,300	6%	222%
Food Services	187,717	5%	175,058	4%	-7%	210,150	4%	20%
Capital Improvements	0	0%	0	0%	0%	50,000	1%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures*</b>	<b>3,598,009</b>	<b>100%</b>	<b>3,952,340</b>	<b>100%</b>	<b>10%</b>	<b>4,980,038</b>	<b>100%</b>	<b>26%</b>
Amount per Pupil	\$11,102		\$11,763		6%	\$14,435		23%
<b>Current Expenditures**</b>	<b>3,598,009</b>	<b>100%</b>	<b>3,940,227</b>	<b>100%</b>	<b>10%</b>	<b>4,280,038</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$11,102		\$11,727		6%	\$12,406		6%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	2,486,891	69%	2,977,637	75%	6%	3,031,322	61%	-14%
Instruction*** (Current Expenditures)	2,486,891	69%	2,977,637	76%	7%	3,031,322	71%	-5%

\* 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

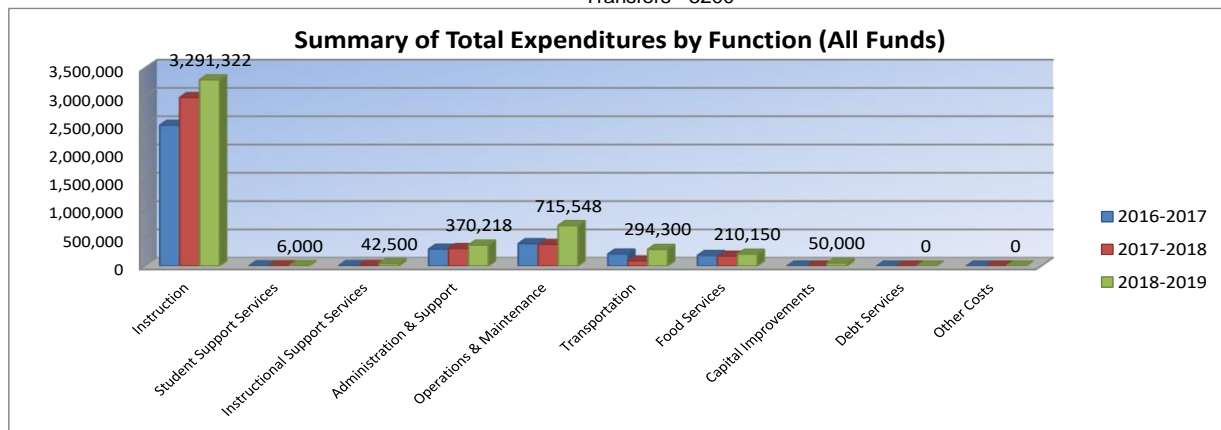
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

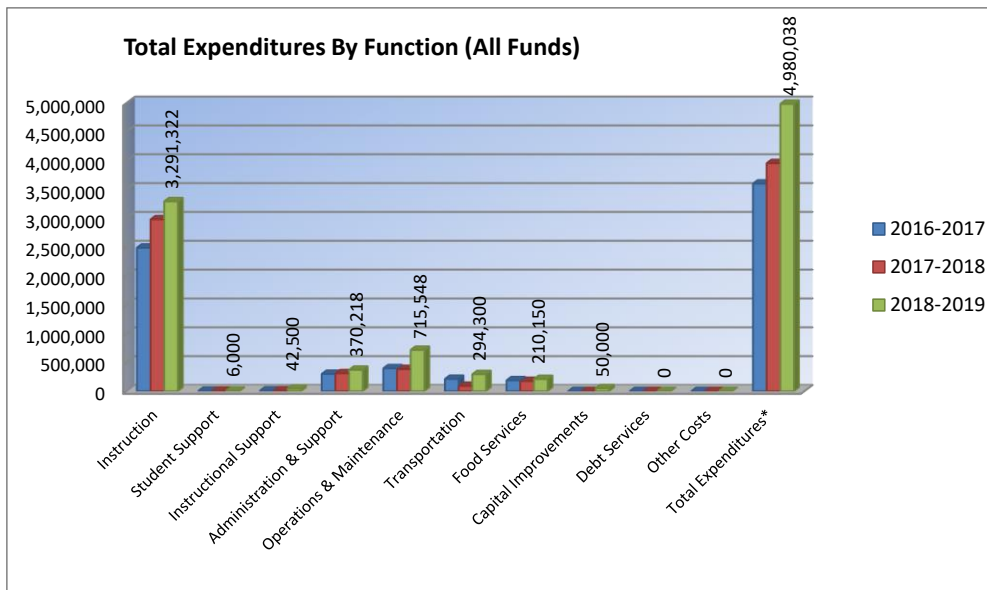
Debt Services - 5100

Transfers - 5200



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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	2,486,891	2,977,637	3,291,322
Student Support	6,000	6,000	6,000
Instructional Support	10,137	10,931	42,500
Administration & Support	298,754	309,121	370,218
Operations & Maintenance	396,138	382,321	715,548
Transportation	212,372	91,272	294,300
Food Services	187,717	175,058	210,150
Capital Improvements	0	0	50,000
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures*</b>	<b>3,598,009</b>	<b>3,952,340</b>	<b>4,980,038</b>

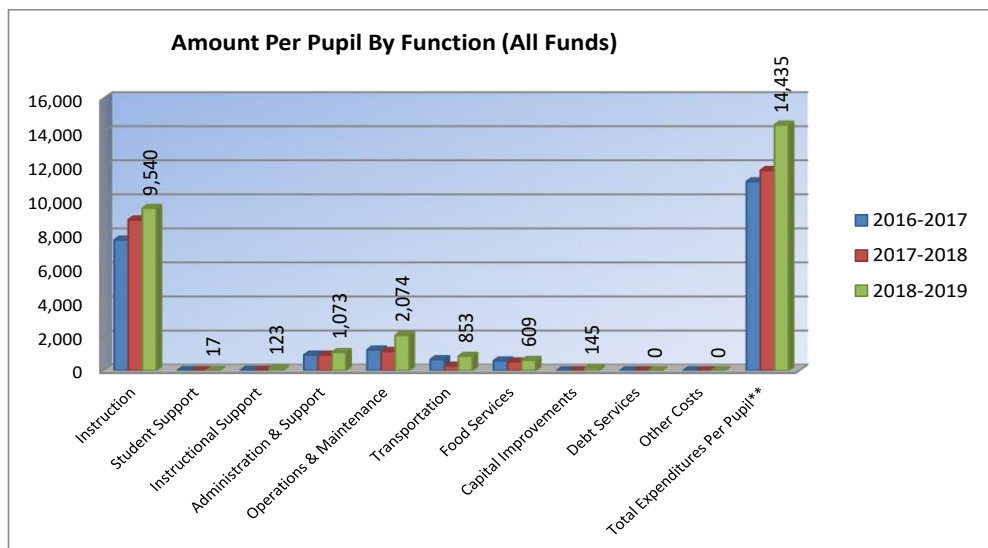


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	7,673	8,862	9,540
Student Support	19	18	17
Instructional Support	31	33	123
Administration & Support	922	920	1,073
Operations & Maintenance	1,222	1,138	2,074
Transportation	655	272	853
Food Services	579	521	609
Capital Improvements	0	0	145
Debt Services	0	0	0
Other Costs	0	0	0
<b>Total Expenditures Per Pupil**</b>	<b>11,102</b>	<b>11,763</b>	<b>14,435</b>
Enrollment (FTE)*	324.1	336.0	345.0

\*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.

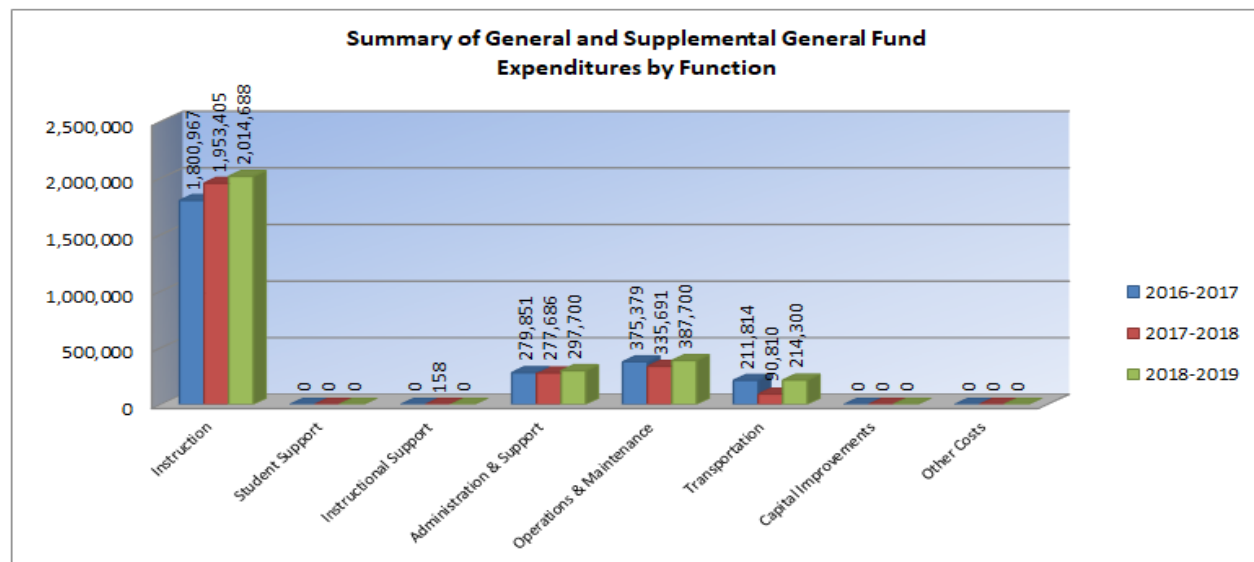


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

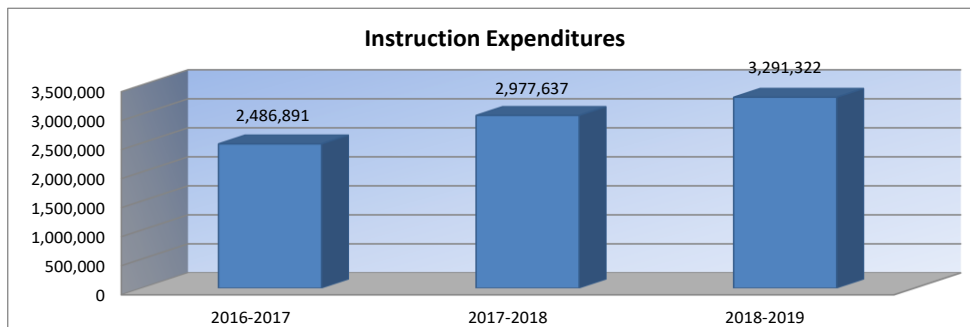
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,800,967	68%	1,953,405	73%	8%	2,014,688	69%	3%
Student Support	0	0%	0	0%	0%	0	0%	0%
Instructional Support	0	0%	158	0%	0%	0	0%	-100%
Administration & Support	279,851	10%	277,686	10%	-1%	297,700	10%	7%
Operations & Maintenance	375,379	14%	335,691	13%	-11%	387,700	13%	15%
Transportation	211,814	8%	90,810	3%	-57%	214,300	7%	136%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>2,668,011</b>	<b>100%</b>	<b>2,657,750</b>	<b>100%</b>	<b>0%</b>	<b>2,914,388</b>	<b>100%</b>	<b>10%</b>
Amount per Pupil	\$8,232		\$7,910		-4%	\$8,448		7%

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	1,513,947		1,706,162	13%		1,746,996	2%
Federal Funds	54,509		46,635	-14%		57,204	23%
Supplemental General	287,020		247,243	-14%		267,692	8%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	119,106		155,136	30%		173,188	12%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		260,000	0%
Driver Education	1,836		5,584	204%		19,500	249%
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	336,701		439,770	31%		562,658	28%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
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	90,733		150,889	66%		204,084	35%
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,623		13,961	83%			
Activity Fund	75,416		212,257	181%			
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>	2,486,891		2,977,637	20%		3,291,322	11%
Enrollment (FTE)*	324.1		336.0	4%		345.0	3%
Amount per Pupil	7,673		8,862	15%		9,540	8%
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>	2,486,891		2,977,637	20%		3,291,322	11%



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	Other	
General	2,755,564	16,947	2,738,617	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	881,692	21,351	362,023			0	498,318	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	173,188	68,188		0	0	105,000	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	700,000	1,207,295	0	0	0	50,000	4,389	561,684
Driver Training	19,500	28,044	0	0	0	2,500	0	11,044
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	221,150	75,595	1,445	69,664	0	0	76,869	2,423
Professional Development	42,500	53,342	2,500	0	0	0	0	13,342
Parent Education Program	6,000	0	0	0	0	6,000	0	0
Summer School	0	0			0	0	0	0
Special Education	562,658	182,172	0	0	0	534,368	0	153,882
Career and Postsecondary Education	0	120,000	0	0	0	0	0	120,000
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0	0				0	0
Textbook & Student Materials Revolving		104,680						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	283,450	0	283,450			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		300,000						XXXXXXXXXX
Activity Funds		31,648						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	57,204	0	XXXXXXXXXX	57,204	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,702,906	2,209,262	3,388,035	126,868	0	697,868	579,576	862,375
Less Transfers	697,868							
TOTAL Budget Expenditures	<u>\$5,005,038</u>							

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

	2016-2017	2017-2018	2018-2019
State Revenues	2,891,222	3,069,406	3,388,035
Federal Revenues	134,879	105,142	126,868
Local Revenues*	971,668	1,206,876	579,576
Total Revenues	3,997,769	4,381,424	4,094,479
Revenues Per Pupil	12,335	13,040	11,868

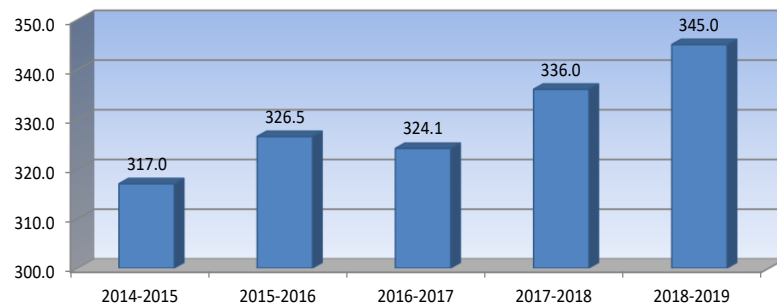
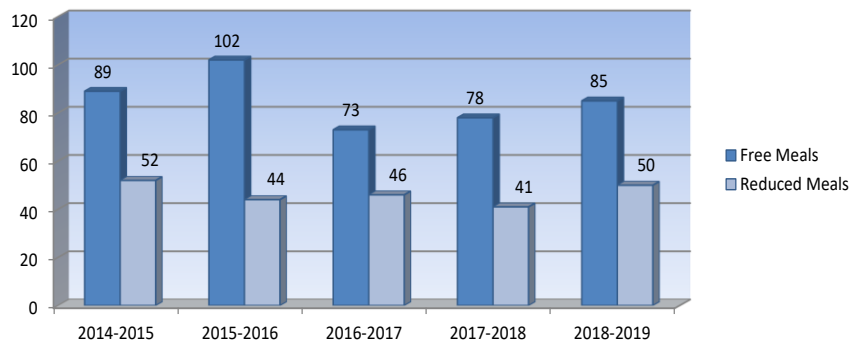
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

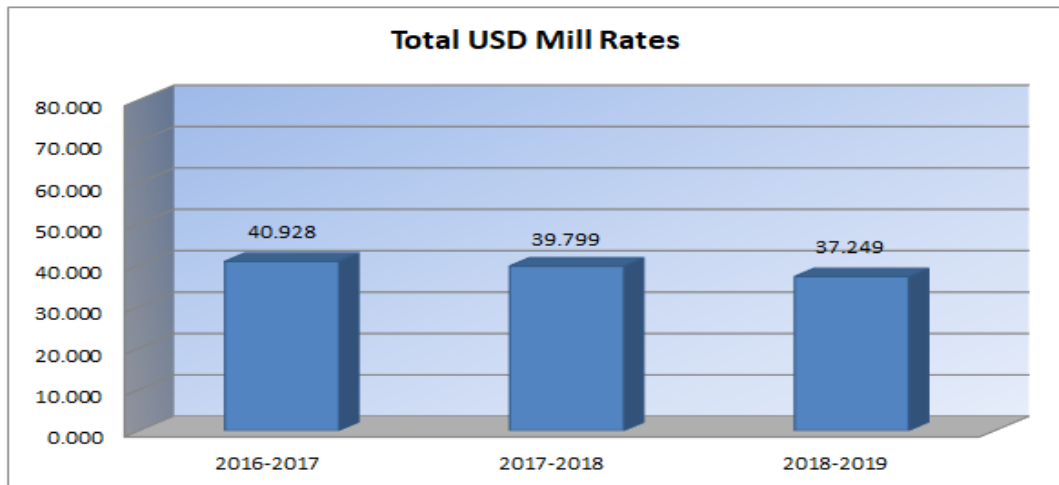
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	317.0	326.5	3%	324.1	-1%	336.0	4%	345.0	3%
Number of Students - Free Meals	89	102	15%	73	-28%	78	7%	85	9%
Number of Students - Reduced Meals	52	44	-15%	46	5%	41	-11%	50	22%

**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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

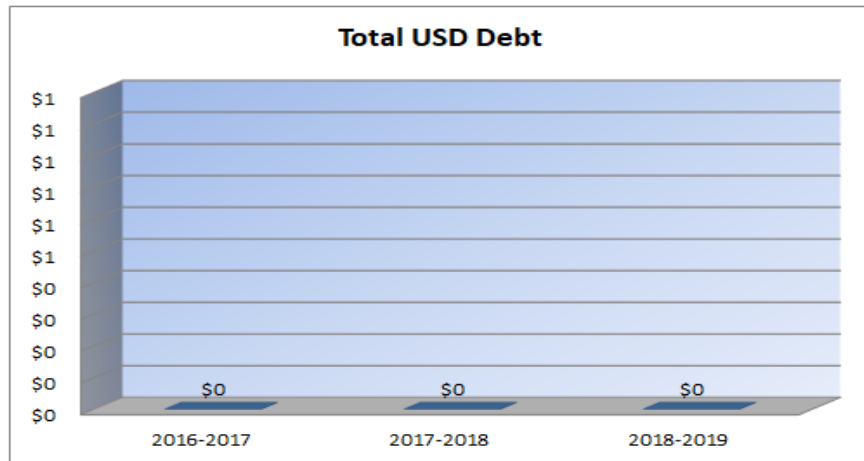
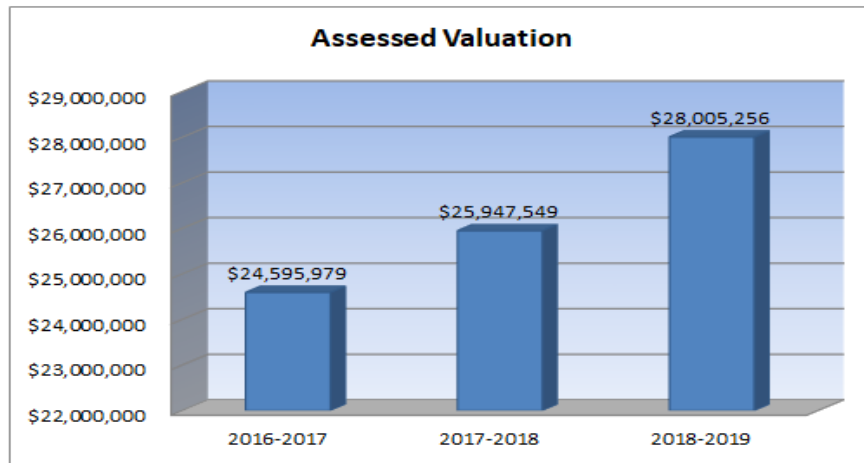
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	18.285	19.799	17.249
Adult Education	0.000	0.000	0.000
Capital Outlay	2.643	0.000	0.000
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
<b>TOTAL USD</b>	<b>40.928</b>	<b>39.799</b>	<b>37.249</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	1.999	1.998	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.999</b>	<b>1.998</b>	<b>2.000</b>



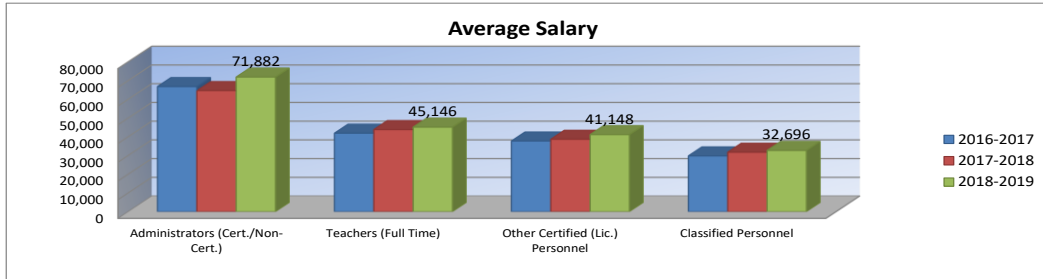
**Other Information**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$24,595,979	\$25,947,549	\$28,005,256
Bonded Indebtedness	0	0	0



USD# 429  
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)	2.5	167,029	66,812	2.8	181,052	64,661	3.0	215,645	71,882
Teachers (Full Time)	26.0	1,089,785	41,915	26.0	1,139,616	43,831	26.0	1,173,804	45,146
Other Certified (Licensed) Personnel	1.0	37,740	37,740	1.0	38,664	38,664	1.0	41,148	41,148
Classified Personnel	11.0	327,756	29,796	12.0	380,924	31,744	12.0	392,351	32,696
Substitutes/Temporary Help	XXXXX	23,786	XXXXXXX	XXXXX	36,658	XXXXXXX	XXXXX	37,758	XXXXXXX



**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