

Budget at a Glance 2019-20



USD 343 - Perry



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	6,279,994	58%	6,539,989	57%	4%	7,703,722	56%	18%
Student Support Services	233,070	2%	240,954	2%	3%	273,812	2%	14%
Instructional Support Services	126,650	1%	107,394	1%	-15%	207,364	2%	93%
Administration & Support	808,293	8%	841,370	7%	4%	903,871	7%	7%
Operations & Maintenance	941,125	9%	1,089,871	9%	16%	1,545,903	11%	42%
Transportation	700,659	7%	513,006	4%	-27%	751,992	6%	47%
Food Services	400,602	4%	426,817	4%	7%	555,591	4%	30%
Capital Improvements	386,088	4%	956,706	8%	148%	883,009	6%	-8%
Debt Services	887,476	8%	805,300	7%	-9%	826,351	6%	3%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	10,763,957	100%	11,521,407	100%	7%	13,651,615	100%	18%
Amount per Pupil	\$14,685		\$15,403		5%	\$18,423		20%
Current Expenditures**	8,938,624	100%	9,076,310	100%	2%	11,052,005	100%	22%
Amount per Pupil	\$12,195		\$12,134		0%	\$14,915		23%

Percent of Expenditures

Instruction*** (Total Expenditures)	6,211,760	58%	6,457,323	56%	-2%	7,608,722	56%	0%
Instruction*** (Current Expenditures)	6,211,760	69%	6,457,323	71%	2%	7,608,722	69%	-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.

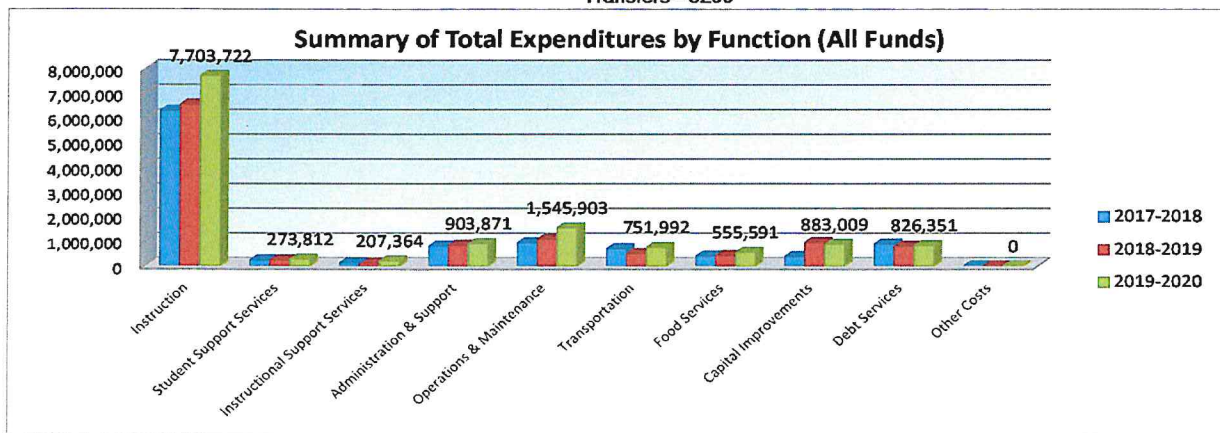
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

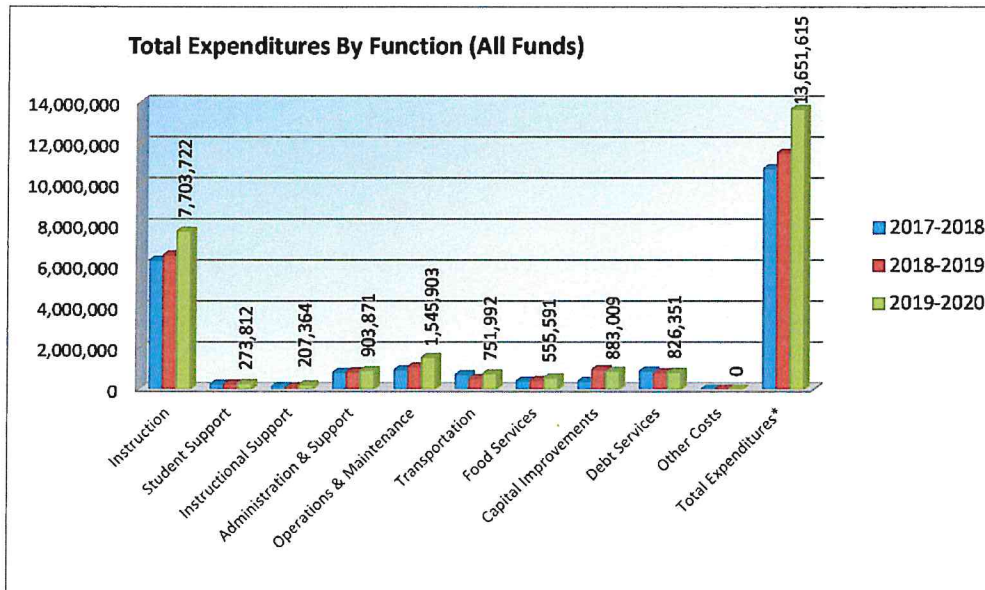
Further definition of what goes into each category:

- 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	6,279,994	6,539,989	7,703,722
Student Support	233,070	240,954	273,812
Instructional Support	126,650	107,394	207,364
Administration & Support	808,293	841,370	903,871
Operations & Maintenance	941,125	1,089,871	1,545,903
Transportation	700,659	513,006	751,992
Food Services	400,602	426,817	555,591
Capital Improvements	386,088	956,706	883,009
Debt Services	887,476	805,300	846,351
Other Costs	0	0	0
Total Expenditures*	10,763,957	11,521,407	13,651,615

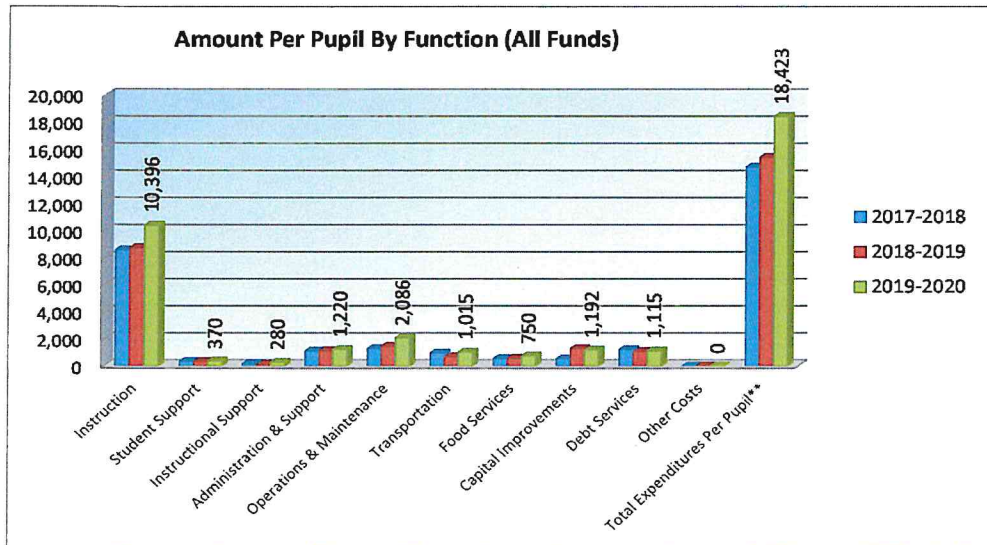


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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	8,568	8,743	10,396
Student Support	318	322	370
Instructional Support	173	144	280
Administration & Support	1,103	1,125	1,220
Operations & Maintenance	1,284	1,457	2,086
Transportation	956	686	1,015
Food Services	547	571	750
Capital Improvements	527	1,279	1,192
Debt Services	1,211	1,077	1,115
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,685	15,403	18,423
Enrollment (FTE)*	733.0	748.0	741.0

*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.

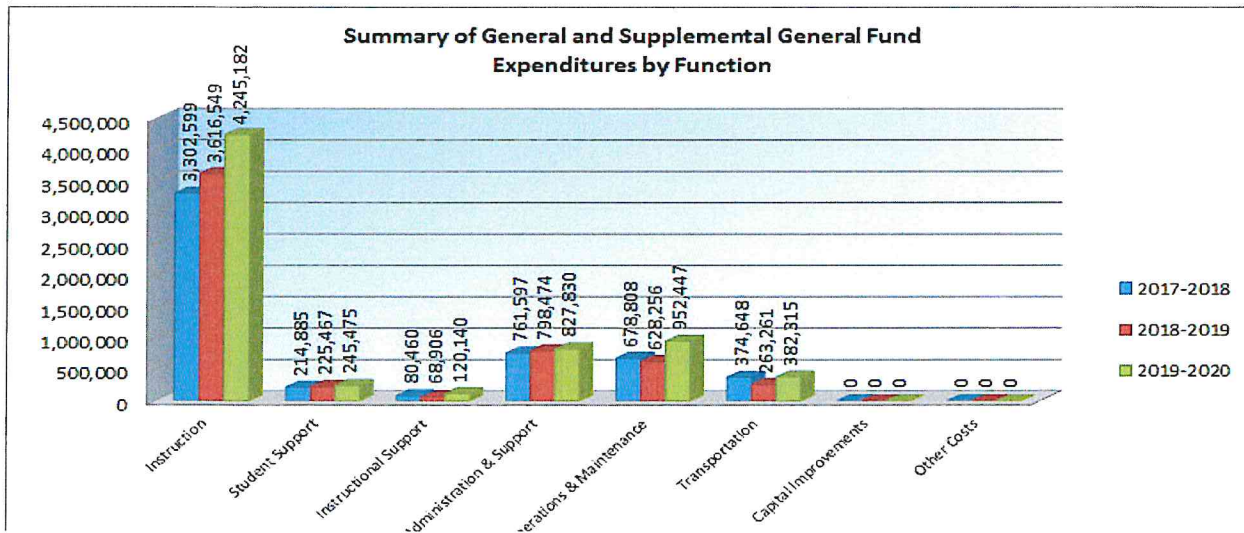


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

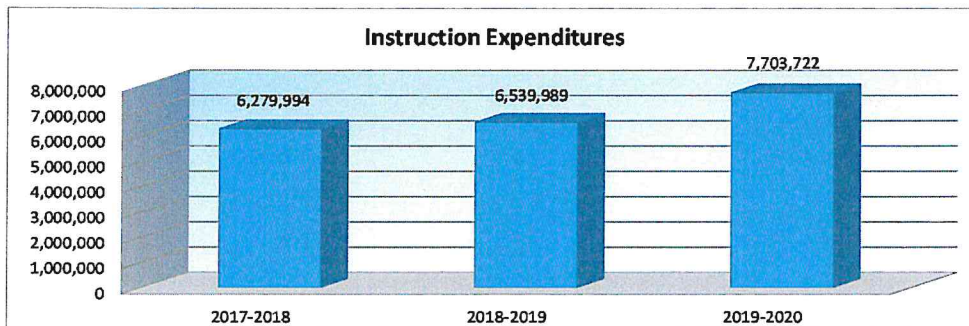
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/dec	2019-2020 Budget	% of Tot	% inc/dec
Instruction	3,302,599	61%	3,616,549	65%	10%	4,245,182	63%	17%
Student Support	214,885	4%	225,467	4%	5%	245,475	4%	9%
Instructional Support	80,460	1%	68,906	1%	-14%	120,140	2%	74%
Administration & Support	761,597	14%	798,474	14%	5%	827,830	12%	4%
Operations & Maintenance	678,808	13%	628,256	11%	-7%	952,447	14%	52%
Transportation	374,648	7%	263,261	5%	-30%	382,315	6%	45%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,412,997	100%	5,600,913	100%	3%	6,773,389	100%	21%
Amount per Pupil	\$7,385		\$7,488		1%	\$9,141		22%

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	2,299,719	2,403,769	5%	2,842,572	18%
Federal Funds	136,485	168,165	23%	133,136	-21%
Supplemental General	1,002,880	1,212,780	21%	1,402,610	16%
Preschool-Aged At-Risk	67,246	28,623	-57%	95,307	233%
At Risk (K-12)	414,982	395,579	-5%	630,600	59%
Bilingual Education	0	0	0%	44,691	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	68,234	82,666	21%	95,000	15%
Driver Education	27,891	4,655	-83%	27,184	484%
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	1,362,503	1,413,966	4%	1,560,606	10%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	164,234	179,002	9%	276,624	55%
Gifts/Grants	0	91,102	0%	77,955	-14%
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	332,059	282,790	-15%	517,437	83%
Contingency Reserve	0	0	0%		
Text Book & Student Material	182,325	17,288	-91%		
Activity Fund	221,436	259,604	17%		
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	6,279,994	6,539,989	4%	7,703,722	18%
Enrollment (FTE)*	733.0	748.0	2%	741.0	-1%
Amount per Pupil	8,568	8,743	2%	10,396	19%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	6,279,994	6,539,989	4%	7,703,722	18%



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	6,490,312	0	6,490,312	0	0	0	0	XXXXXXXXXX
Supplemental General	1,990,710	178,404	568,547			0	1,243,759	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	95,307	66,307		0	0	29,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	630,600	335,000		0	0	295,600	0	0
Bilingual Education	44,691	44,691		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,773,259	1,066,107	55,970	0	0	0	651,182	0
Driver Training	27,984	21,874	6,110	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	525,216	79,966	4,020	229,980	0	0	211,250	0
Professional Development	58,810	29,753	4,057	0	0	25,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0			0	0	0	0
Special Education	1,620,146	382,113	0	0	0	1,238,033	0	0
Career and Postsecondary Education	279,824	159,824	0	0	0	120,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	77,955	0	6,205				3,650	0
Textbook & Student Materials Revolving	0	64,078						XXXXXXXXXX
School Retirement	0	0			0			0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	784,947	0	784,947			0		XXXXXXXXXX
Contingency Reserve	0	592,552						XXXXXXXXXX
Activity Funds	0	168,743						XXXXXXXXXX
Bond and Interest #1	826,351	822,117	74,363	0	0		973,528	1,043,657
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0			0			0
Coop Special Education	0	0	0	0				0
Federal Funds	133,136	599	XXXXXXXXXX	132,537	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	15,359,248	4,012,128	7,994,531	362,517	0	1,707,633	3,083,369	1,043,657
Less Transfers	1,707,633							
TOTAL Budget Expenditures	\$13,651,615							

Sources of Revenue - - State, Federal, Local

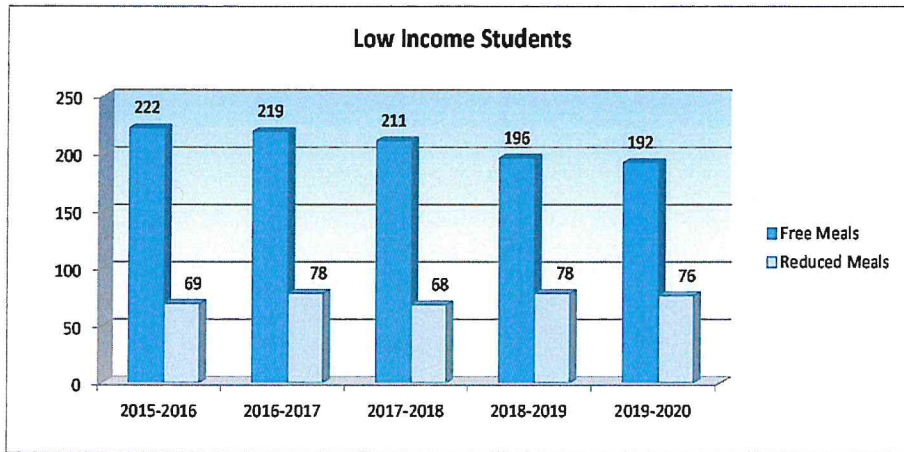
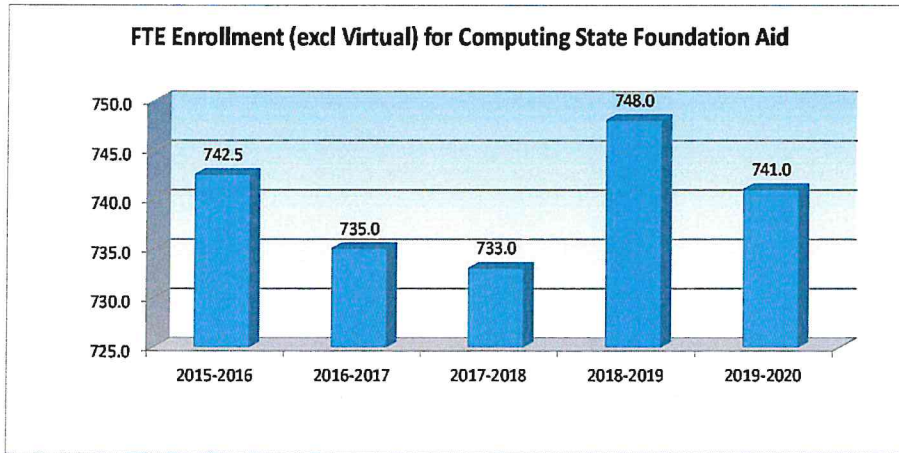
	2017-2018	2018-2019	2019-2020
State Revenues	7,112,751	7,170,403	7,994,531
Federal Revenues	333,025	319,372	362,517
Local Revenues*	3,338,781	4,033,148	3,083,369
Total Revenues	10,784,557	11,522,923	11,440,417
Revenues Per Pupil	14,713	15,405	15,439

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

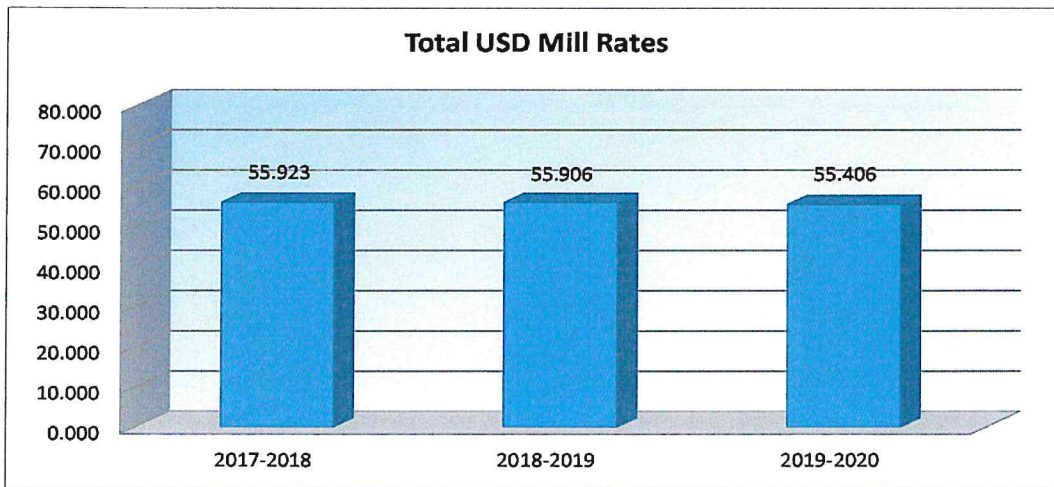
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	742.5	735.0	-1%	733.0	0%	748.0	2%	741.0	-1%
Number of Students - Free Meals	222	219	-1%	211	-4%	196	-7%	192	-2%
Number of Students - Reduced Meals	69	78	13%	68	-13%	78	15%	76	-3%



*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.

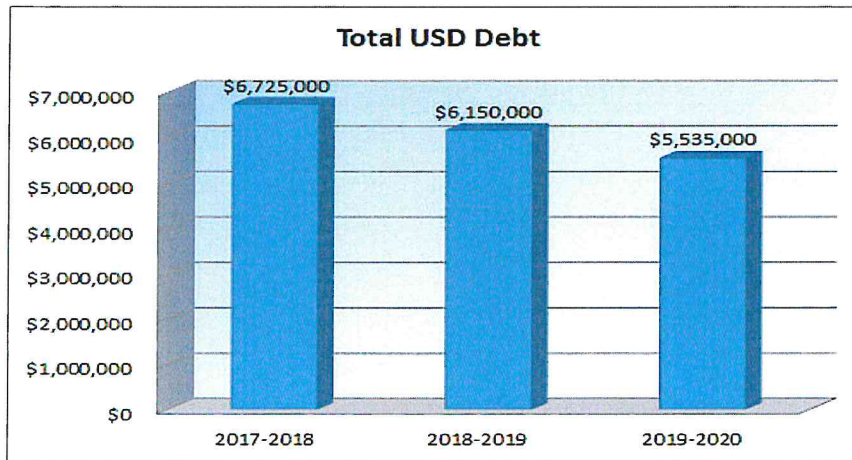
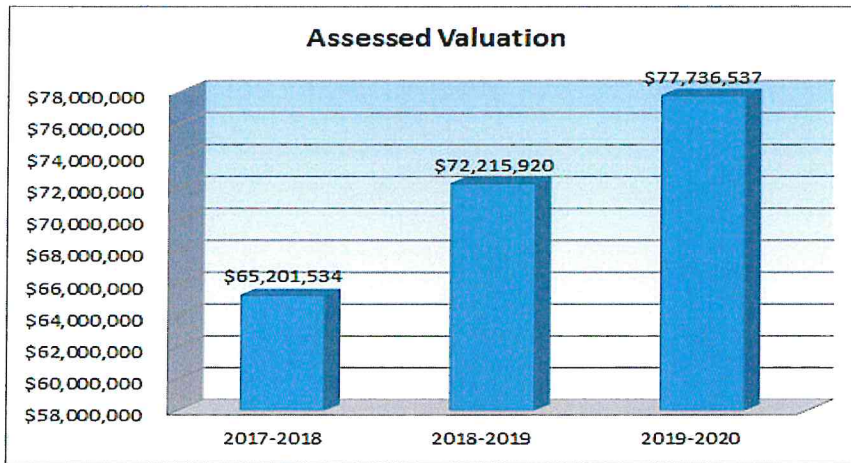
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	18.430	17.250	15.110
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	9.493	10.657	12.296
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	55.923	55.906	55.406
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	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	1.000



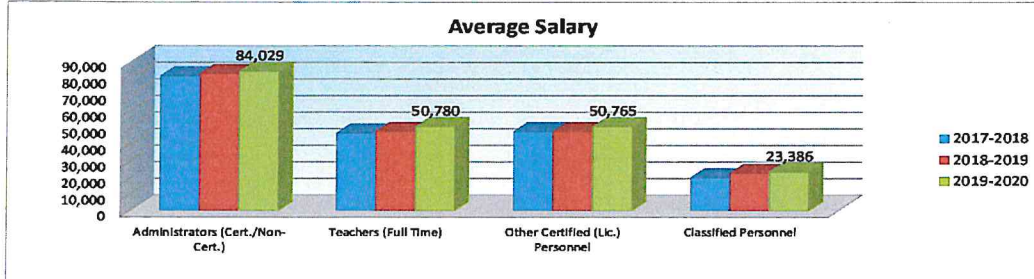
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$65,201,534	\$72,215,920	\$77,736,537
Bonded Indebtedness	6,725,000	6,150,000	5,535,000



USD# 343
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)	5.5	446,560	81,193	5.5	454,659	82,665	5.5	462,159	84,029
Teachers (Full Time)	46.0	2,152,693	46,798	46.0	2,201,272	47,854	46.0	2,335,900	50,780
Other Certified (Licensed) Personnel	7.3	348,194	47,698	7.3	349,153	47,829	8.3	421,350	50,765
Classified Personnel	43.7	872,931	19,976	43.7	991,703	22,693	43.7	1,021,979	23,386
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXXX		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