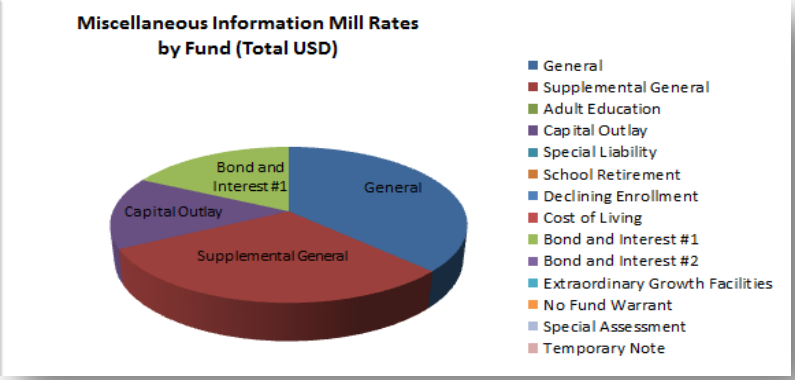
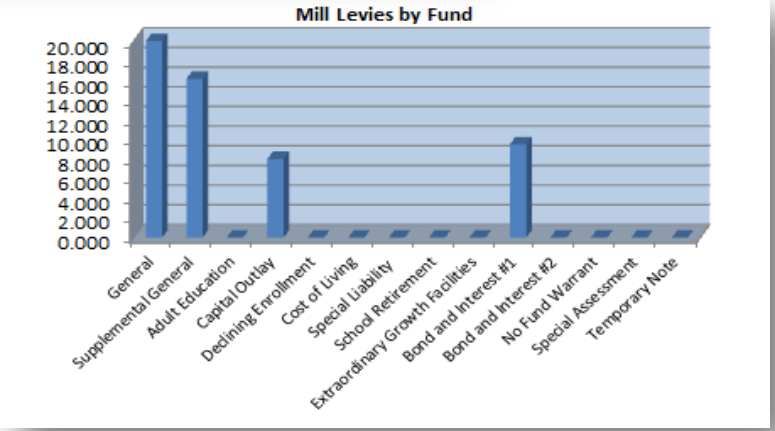
Budget At A Glance

2015-16





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

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Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	3,527,836	77%	3,255,998	78%	-8%	2,821,820	66%	-13%
Student Support Services	5,300	0%	5,300	0%	0%	5,300	0%	0%
Instructional Support Services	13,714	0%	15,196	0%	11%	35,000	1%	130%
Administration & Support	259,114	6%	234,858	6%	-9%	340,617	8%	45%
Operations & Maintenance	453,635	10%	423,610	10%	-7%	671,421	16%	58%
Transportation	104,759	2%	86,562	2%	-17%	183,050	4%	111%
Food Services	222,736	5%	176,178	4%	-21%	232,000	5%	32%
Capital Improvements	10,620	0%	2,560	0%	-76%	10,000	0%	291%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,597,714	100%	4,200,262	100%	-9%	4,299,208	100%	2%
Amount per Pupil	$14,190		$13,250		-7%	$13,228		0%
Current Expenditures**	4,513,862	100%	4,126,402	100%	-9%	3,849,208	100%	-7%
Amount per Pupil	$13,932		$13,017		-7%	$11,844		-9%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,468,354	75%	3,215,437	77%	2%	2,671,820	62%	-15%
Instruction*** (Current Expenditures)	3,468,354	77%	3,215,437	78%	1%	2,671,820	69%	-9%

** 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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

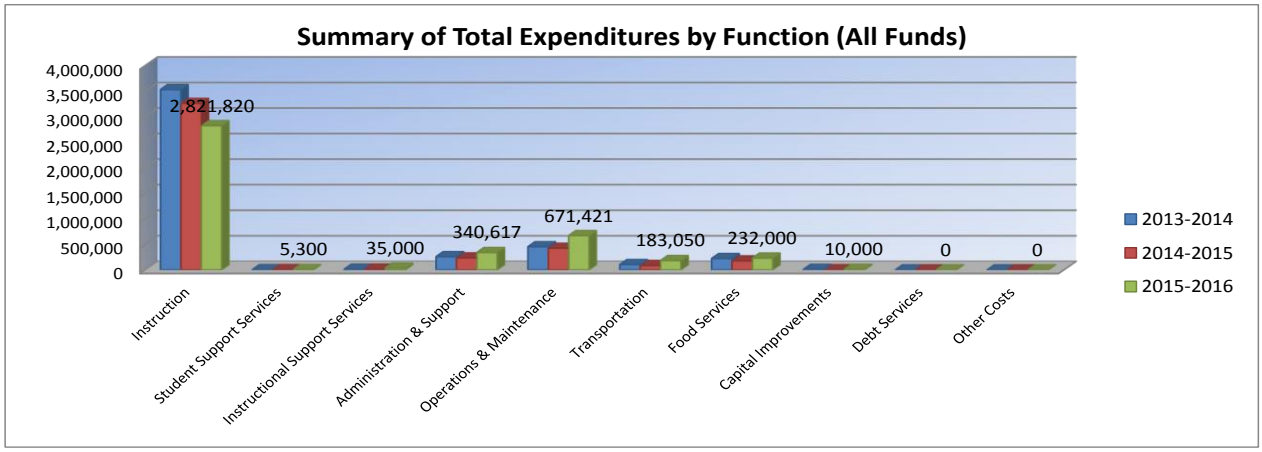
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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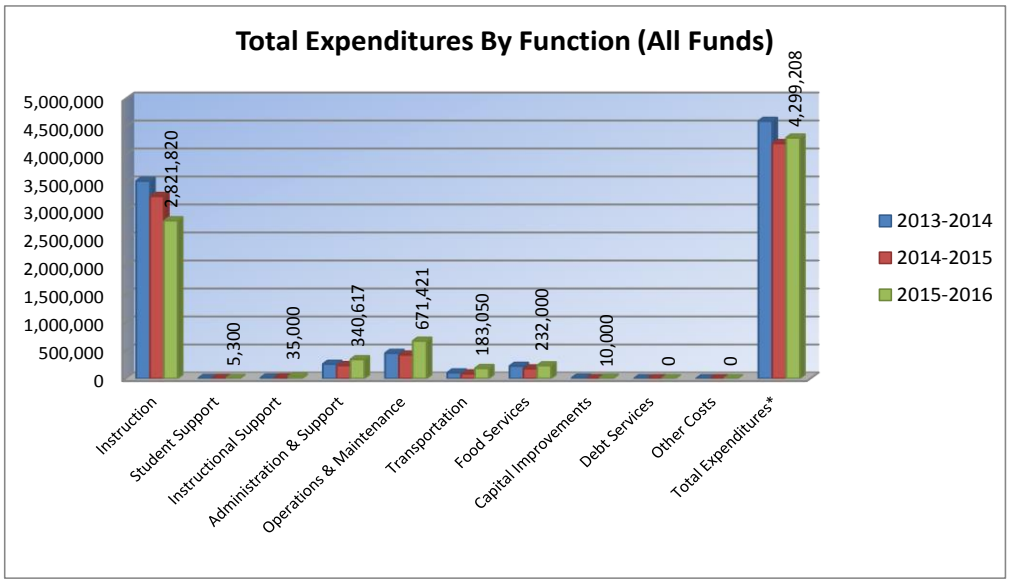
Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	3,527,836	3,255,998	2,821,820
Student Support	5,300	5,300	5,300
Instructional Support	13,714	15,196	35,000
Administration & Support	259,114	234,858	340,617
Operations & Maintenance	453,635	423,610	671,421
Transportation	104,759	86,562	183,050
Food Services	222,736	176,178	232,000
Capital Improvements	10,620	2,560	10,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	4,597,714	4,200,262	4,299,208



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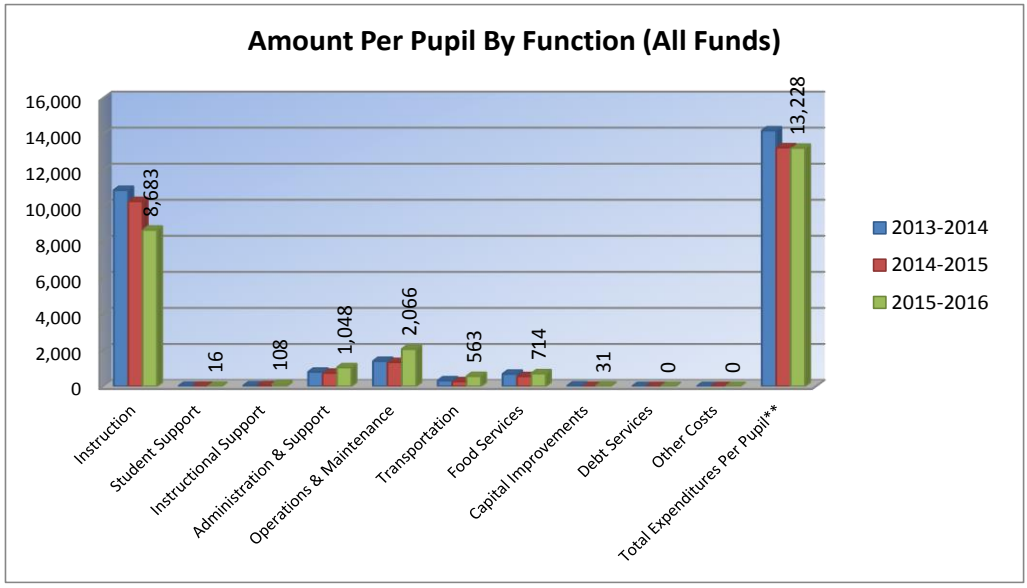
USD# 429

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	10,888	10,271	8,683
Student Support	16	17	16
Instructional Support	42	48	108
Administration & Support	800	741	1,048
Operations & Maintenance	1,400	1,336	2,066
Transportation	323	273	563
Food Services	687	556	714
Capital Improvements	33	8	31
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,190	13,250	13,228
Enrollment (FTE)*	324.0	317.0	325.0

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



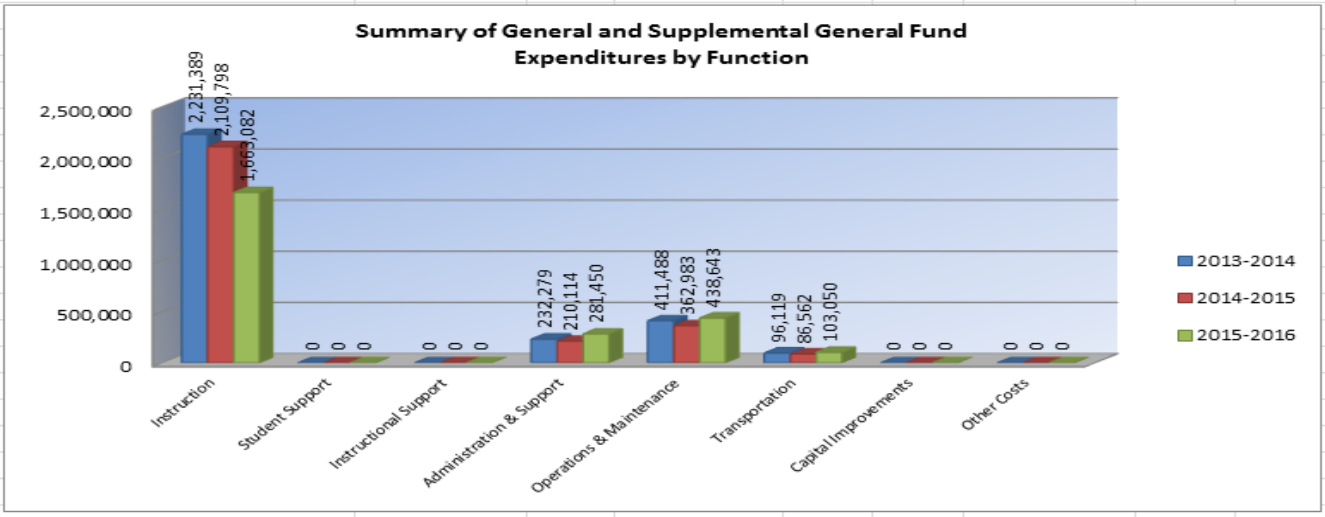
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

USD# 429

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,231,389	75%	2,109,798	76%	-5%	1,663,082	67%	-21%
Student Support	0	0%	0	0%	0%	0	0%	0%
Instructional Support	0	0%	0	0%	0%	0	0%	0%
Administration & Support	232,279	8%	210,114	8%	-10%	281,450	11%	34%
Operations & Maintenance	411,488	14%	362,983	13%	-12%	438,643	18%	21%
Transportation	96,119	3%	86,562	3%	-10%	103,050	4%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,971,275	100%	2,769,457	100%	-7%	2,486,225	100%	-10%
Amount per Pupil	$9,171		$8,736		-5%	$7,650		-12%

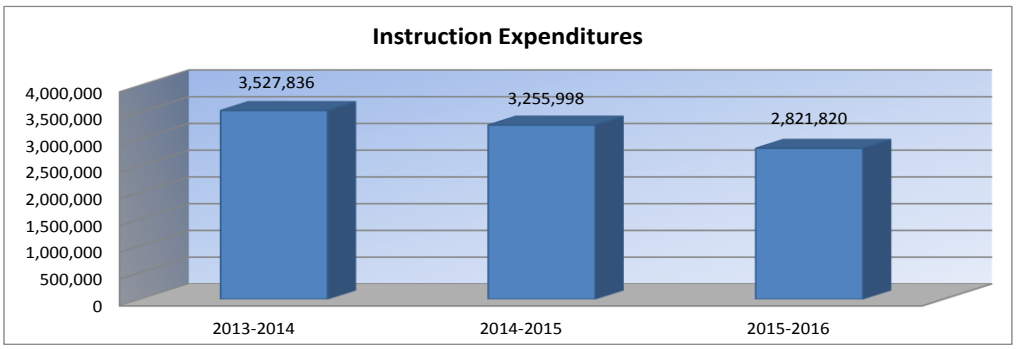
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 429

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	1,997,788		1,852,723	-7%		1,452,082	-22%
Federal Funds	54,512		56,387	3%		50,729	-10%
Supplemental General	233,601		257,075	10%		211,000	-18%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	165,811		157,136	-5%		160,000	2%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	59,482		40,561	-32%		150,000	270%
Driver Education	3,500		4,650	33%		10,000	115%
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	1,184		0	-100%		7,565	0%
Special Education	480,189		437,415	-9%		589,442	35%
Cost of Living	0		0	0%		0	0%
Vocational Education	40,253		43,000	7%		51,000	19%
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	128,808		118,771	-8%		140,002	18%
Contingency Reserve	16,364		0	-100%			
Text Book & Student Material	31,406		23,275	-26%			
Activity Fund	314,938		265,005	-16%			
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	3,527,836		3,255,998	-8%		2,821,820	-13%
Enrollment (FTE)*	324.0		317.0	-2%		325.0	3%
Amount per Pupil	10,888		10,271	-6%		8,683	-15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,527,836		3,255,998	-8%		2,821,820	-13%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

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Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2016 Cash Balance
General	3,118,528	0	3,118,528	0	0	0	0	0
Supplemental General	846,088	31,480				387,021	427,587	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxxx	0	0	0
At Risk (K-12)	160,000	0		0	xxxxxxxxxxxx	160,000	0	0
Bilingual Education	0	0		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	450,000	450,869		0	0	80,000	74,222	155,091
Driver Training	10,000	14,531	0	0	xxxxxxxxxxxx	0	0	4,531
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	259,500	143,465	1,505	75,315	xxxxxxxxxxxx	5,000	67,747	33,532
Professional Development	35,000	29,135		0	xxxxxxxxxxxx	15,000	0	9,135
Parent Education Program	5,300	0	0	0	xxxxxxxxxxxx	5,300	0	0
Summer School	7,565	7,565		0	xxxxxxxxxxxx	0	0	0
Special Education	589,442	201,776	0	0	xxxxxxxxxxxx	565,623	0	177,957
Vocational Education	51,000	0	0	0	xxxxxxxxxxxx	51,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		43,948						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	194,447	0				194,447		XXXXXXXXX
Contingency Reserve		249,475						XXXXXXXXX
Activity Funds		53,920						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
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			xxxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	50,729	0	xxxxxxxxxxx	50,729	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	5,777,599	1,226,164	3,120,033	126,044	0	1,463,391	569,556	380,246
Less Transfers	1,463,391							
TOTAL Budget Expenditures	$4,314,208							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	2,647,220	2,985,318	3,120,033
Federal Revenues	134,892	130,089	126,044
Local Revenues*	1,558,818	1,166,081	569,556
Total Revenues	4,340,930	4,281,488	3,815,633
Revenues Per Pupil	13,398	13,506	11,740

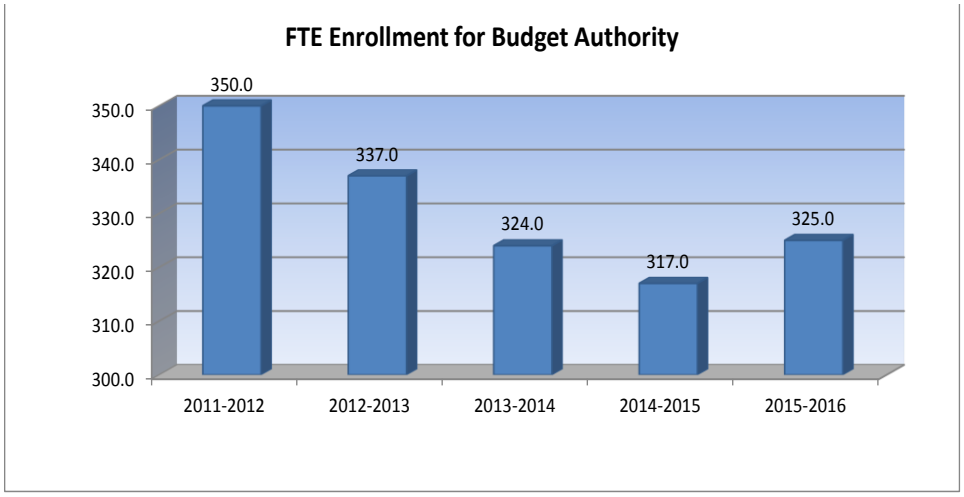
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

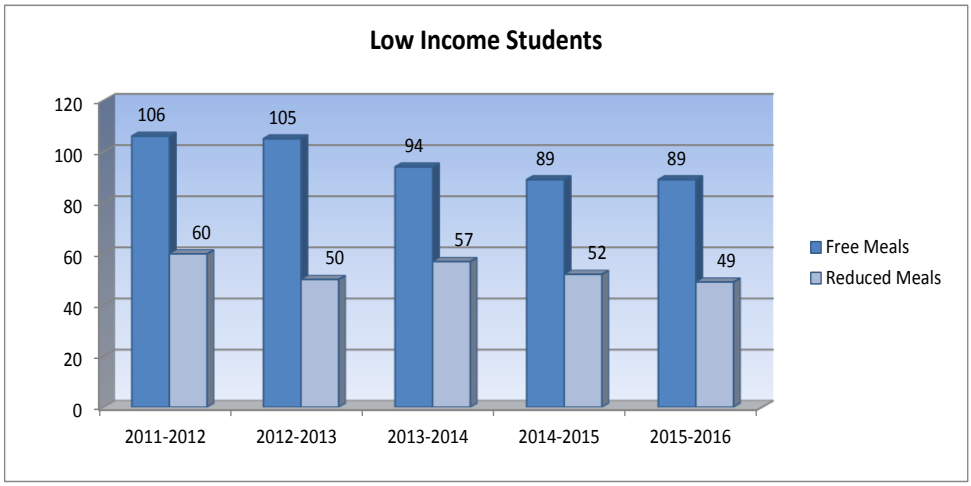
*Excludes "Transfers" to avoid duplication of revenue.

USD# 429

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	350.0	337.0	-4%	324.0	-4%	317.0	-2%	325.0	3%
Number of Students - Free Meals	106	105	-1%	94	-10%	89	-5%	89	0%
Number of Students - Reduced Meals	60	50	-17%	57	14%	52	-9%	49	-6%



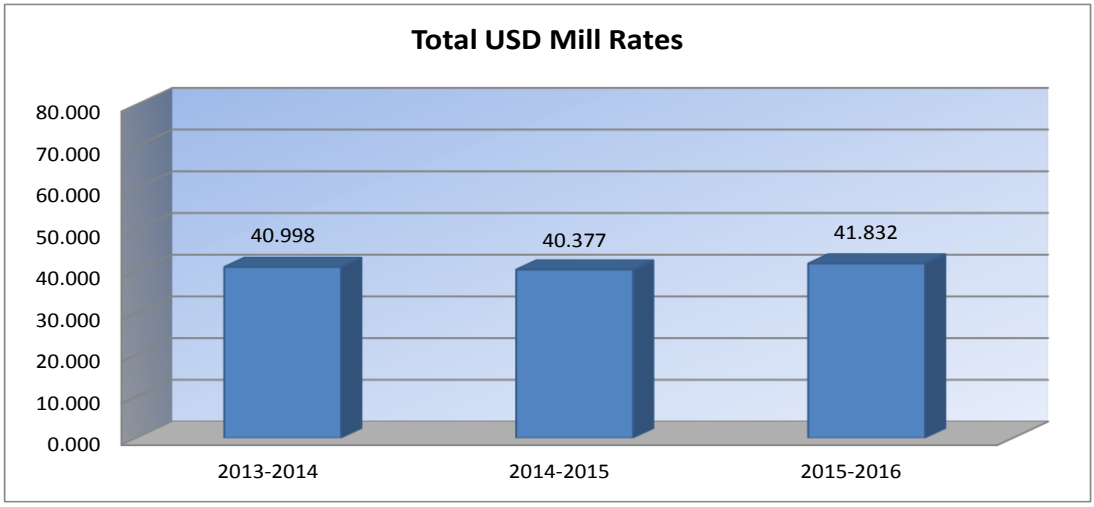


*FTE for state aid and budget authority purposes for the general fund.

USD# 429

Miscellaneous Information
Mill Rates by Fund

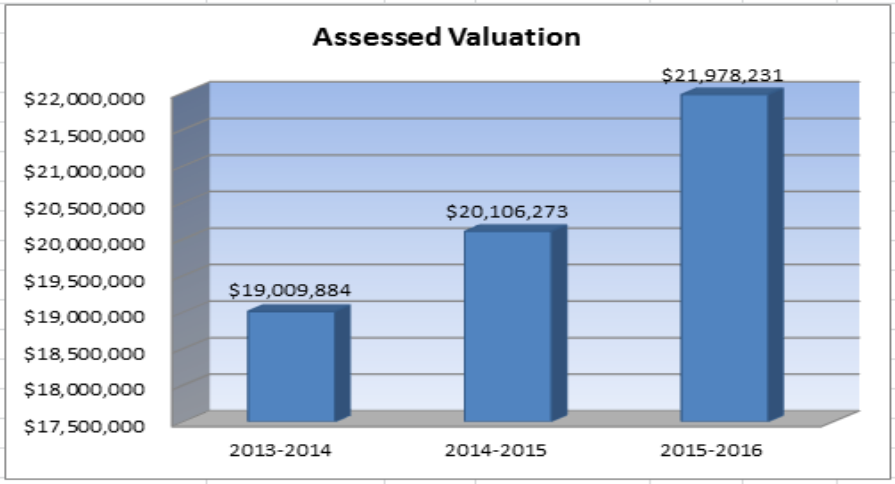
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	20.998	17.975	18.332
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	2.402	3.500
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**40.998**	**40.377**	**41.832**
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	1.921	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**1.999**	**1.921**	**2.000**

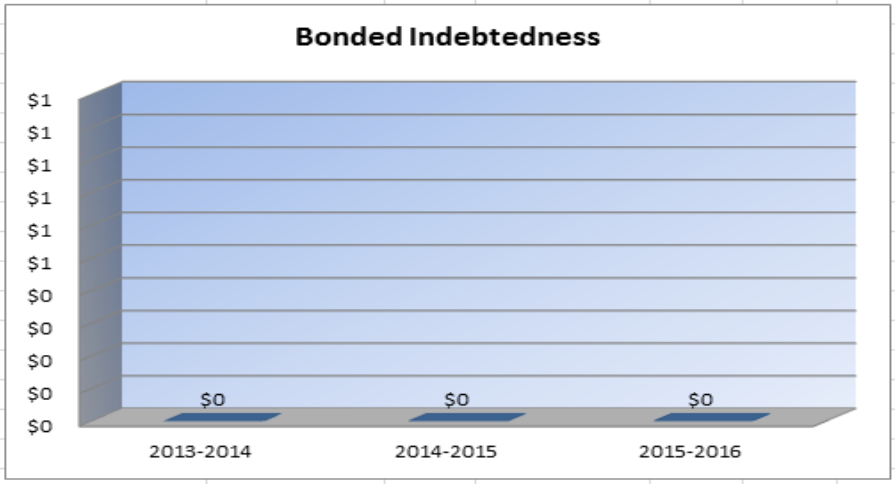


USD# 429

Other Information

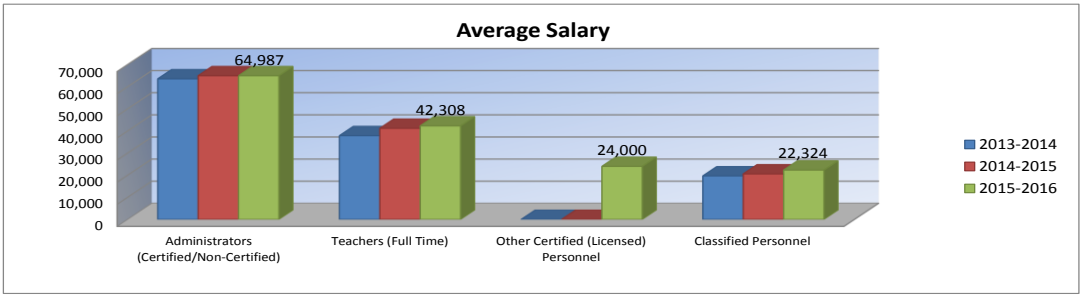
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$19,009,884	$20,106,273	$21,978,231
Bonded Indebtedness	0	0	0





USD# 429
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.5	158,968	63,587	2.5	162,468	64,987	2.5	162,468	64,987
Teachers (Full Time)	33.0	1,250,579	37,896	29.0	1,195,031	41,208	27.0	1,142,318	42,308
Other Certified (Licensed) Personnel	0.0	0	0	0.0	0	0	0.5	24,000	24,000
Classified Personnel	14.0	275,714	19,694	13.0	267,731	20,595	11.0	245,568	22,324
Substitutes/Temporary Help	XXXXX	41,515	XXXXXXXXX	XXXXX	40,527	XXXXXXXXX	XXXXX	40,000	XXXXXXXXX



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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

http://svapp15586.ksde.org/rcard/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses