Budget at a Glance

2005 - 2006

PITTSBURG

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Summary of Total Expenditures By Function
(All Funds)

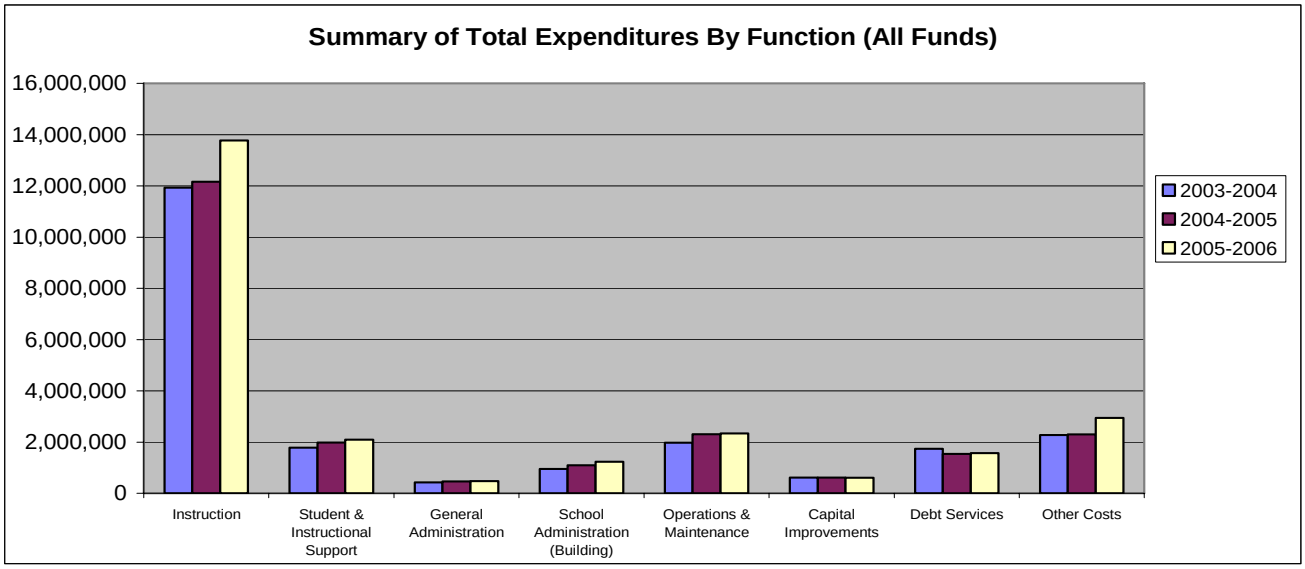
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	11,932,901	55%	12,162,536	54%	2%	13,767,327	55%	13%
Student & Instructional Support	1,784,115	8%	1,979,816	9%	11%	2,091,399	8%	6%
General Administration	427,793	2%	464,052	2%	8%	475,676	2%	3%
School Administration (Building)	948,687	4%	1,097,620	5%	16%	1,234,123	5%	12%
Operations & Maintenance	1,972,085	9%	2,308,520	10%	17%	2,341,183	9%	1%
Capital Improvements	618,716	3%	620,642	3%	0%	607,484	2%	-2%
Debt Services	1,741,136	8%	1,535,225	7%	-12%	1,571,430	6%	2%
Other Costs	2,279,407	11%	2,297,167	10%	1%	2,950,665	12%	28%
Total Expenditures	21,704,840	100%	22,465,578	100%	4%	25,039,287	100%	11%
Amount per Pupil	$8,805		$8,944		2%	$9,957		11%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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, Area Vocational Education, and Special Education Coop.

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

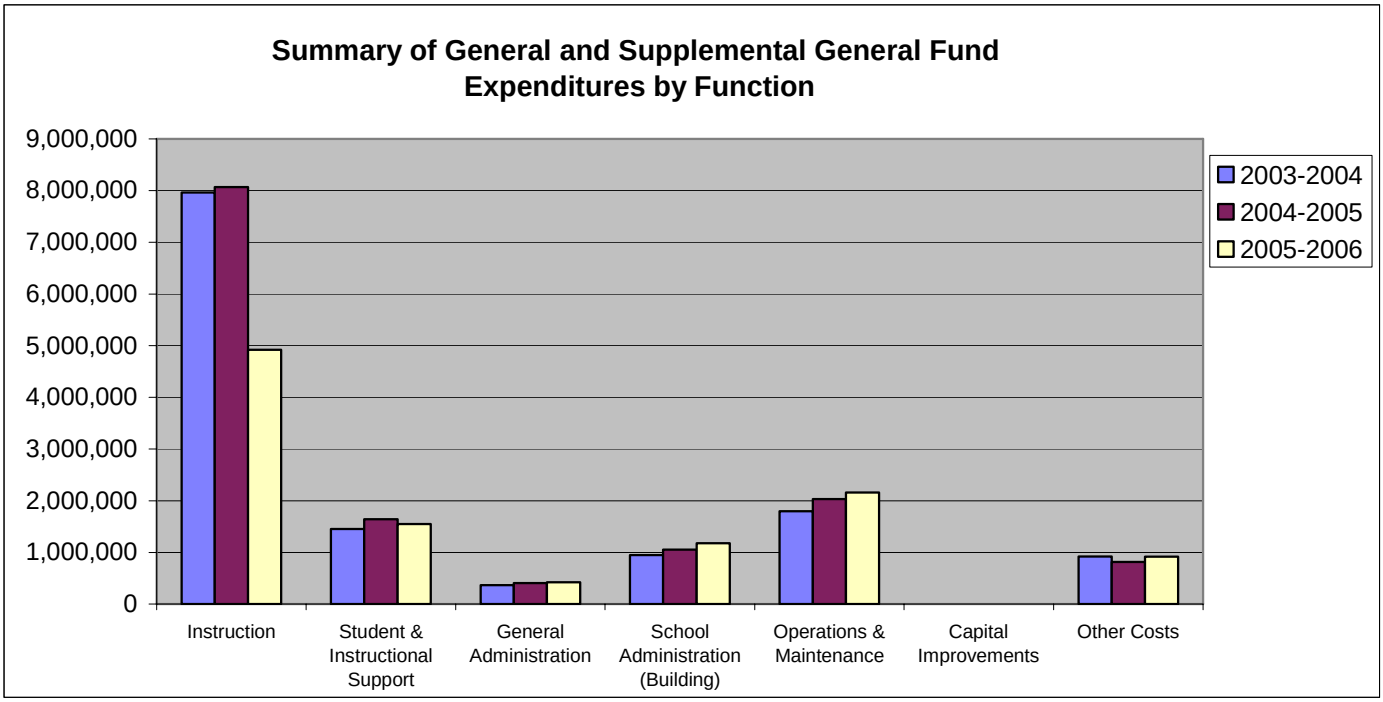
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



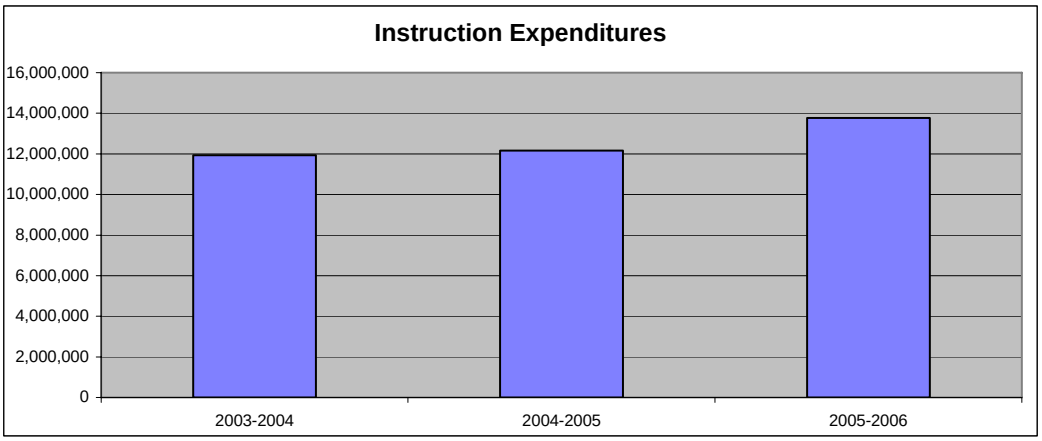
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	7,960,733	59%	8,066,244	58%	1%	4,921,065	44%	-39%
Student & Instructional Support	1,451,942	11%	1,642,265	12%	13%	1,546,918	14%	-6%
General Administration	364,514	3%	403,543	3%	11%	422,819	4%	5%
School Administration (Building)	948,687	7%	1,055,036	8%	11%	1,174,763	11%	11%
Operations & Maintenance	1,798,632	13%	2,030,818	14%	13%	2,160,390	19%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	919,313	7%	816,095	6%	-11%	912,873	8%	12%
Total Expenditures	13,443,821	100%	14,014,001	100%	4%	11,138,828	100%	-21%
Amount per Pupil	$5,454		$5,579		2%	$4,429		-21%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	5,009,572		4,966,482	-1%		3,927,990	-21%
Federal Funds	1,499,318		1,325,833	-12%		1,403,882	6%
Supplemental General	2,951,161		3,099,762	5%		993,075	-68%
At Risk (4yr Old)						76,626	
At Risk (K-12)						3,688,365	
Bilingual Education	38,250		44,040	15%		189,000	329%
Capital Outlay	124,797		73,989	-41%		338,200	357%
Driver Education	13,346		10,767	-19%		21,805	103%
Declining Enrollment						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%		42,824	0%
Special Education	1,668,594		1,670,199	0%		1,924,489	15%
Vocational Education	447,246		458,878	3%		512,000	12%
Gifts/Grants	49,287		16,650	-66%		61,178	267%
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			369,980			487,085	32%
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,556		16,613	14%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	11,816,127		12,053,193	2%		13,666,519	13%
Enrollment (FTE)*	2,465.1		2,511.8	2%		2,514.8	0%
Amount per Pupil	4,793		4,799	0%		5,434	13%
Adult Education	116,774		109,343	-6%		100,808	-8%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	11,932,901		12,162,536	2%		13,767,327	13%



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

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

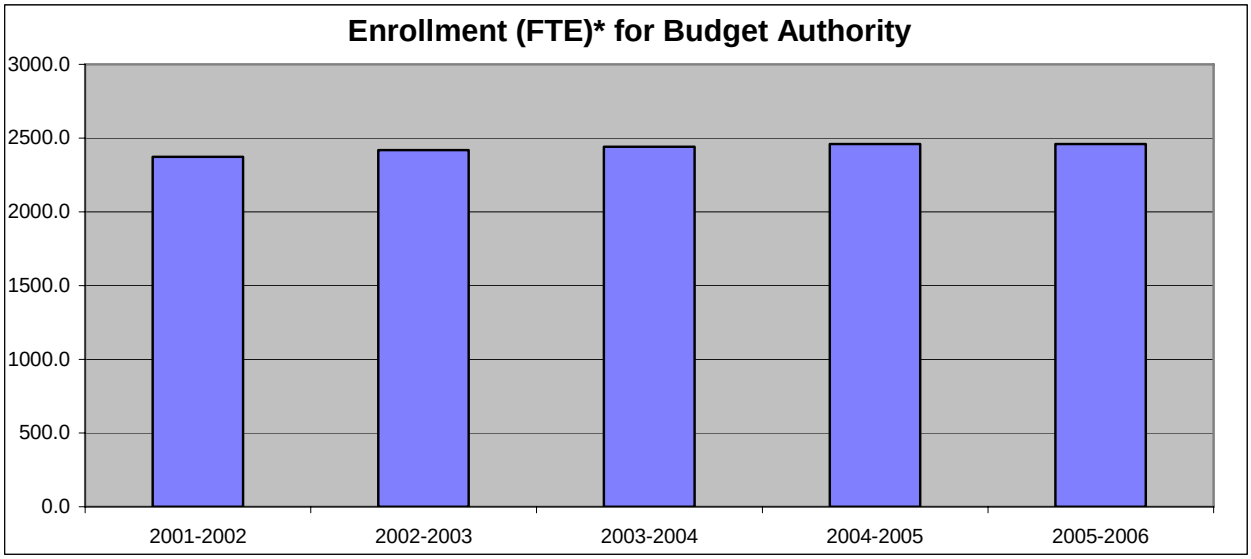
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

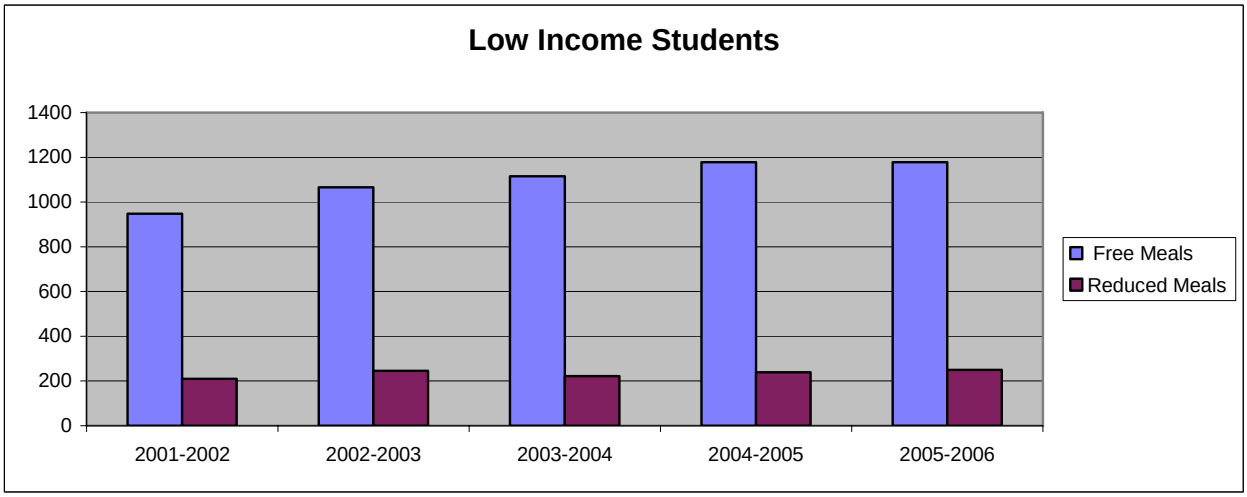
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	14,225,191	0	12,098,595	0		0	2,126,596
Supplemental General	3,840,802	258,976	1,213,693				2,368,133
Adult Education	141,979	3,549	34,417	69,013	0	27500	7,500
At Risk (4yr Old)	76,626	0		0	0	76,626	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	3,910,535	0		0	0	3,910,535	0
Bilingual Education	189,000			0	0	189,000	0
Capital Outlay	1,060,684	452,185	138,660	0	0	0	669,839
Driver Training	24,805	15,505	4,800		0	0	4,500
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	1,445,531	2,861	14,220	734,000	3,500	20,000	670,950
Professional Development	53,015	14,734	3,281	0	0	35,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	45,324	30,324		0	0	15,000	0
Special Education	2,428,660	198,697	0	0	40,000	2,189,963	0
Vocational Education	512,000			48,459	0	463,541	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	61,178	61,178					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	785,899	0	785,899				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	1,571,430	1,120,727	330,000		5,000		1,268,891
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	1,593,793	69,023	xxxxxxxxxxx	1,524,770	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	31,966,452	2,227,759	14,623,565	2,376,242	48,500	6,927,165	7,116,409
Less Transfers	6,927,165						
TOTAL Budget Expenditures	$25,039,287						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	2,373.3	2,419.1	2%	2,441.7	1%	2,460.8	1%	2,460.8	0%
Number of Students - Free Meals	948	1,066	12%	1,115	5%	1,178	6%	1,178	0%
Number of Students - Reduced Meals	210	246	17%	222	-10%	239	8%	250	5%

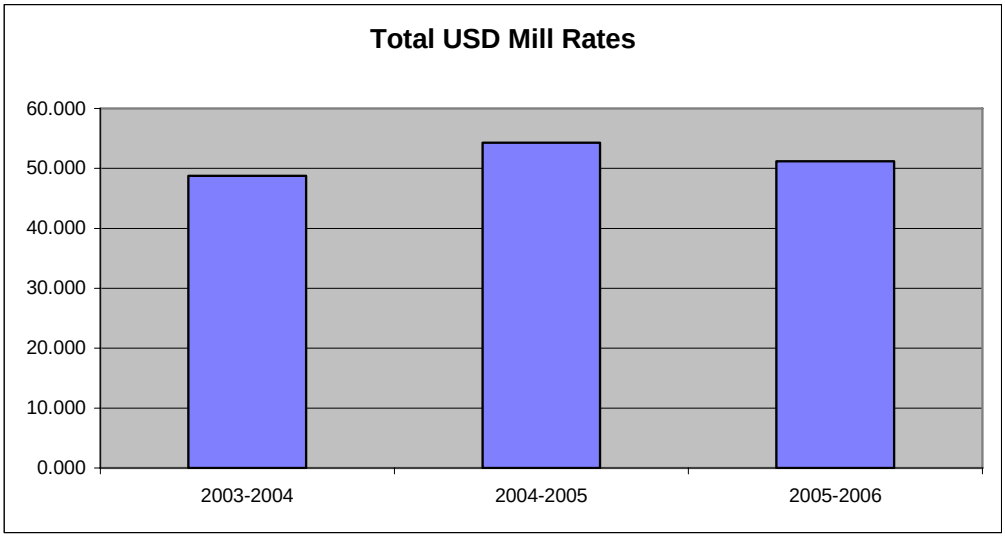




*FTE for state aid and budget authority purposes for general fund.

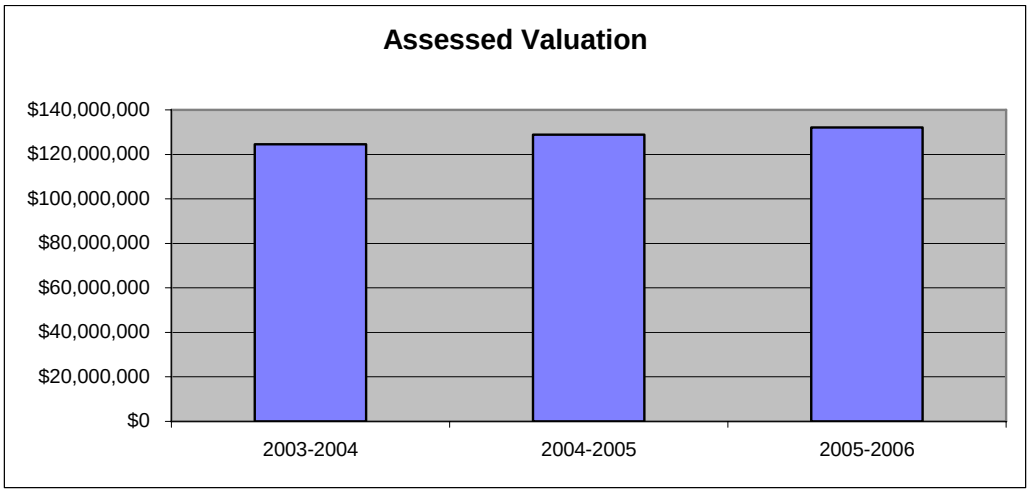
Miscellaneous Information
Mill Rates by Fund

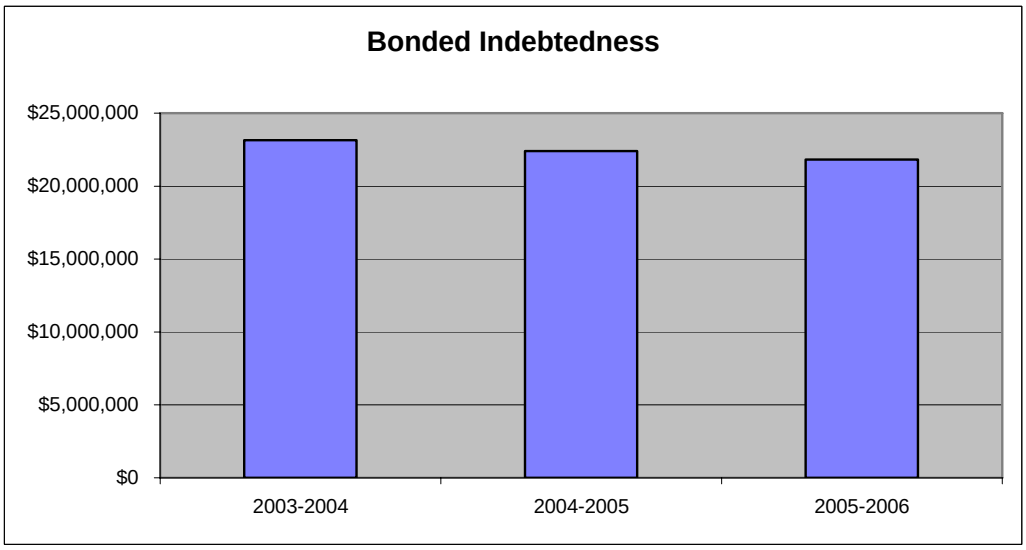
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.235	21.684	17.313
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	4.000	5.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.518	8.598	8.870
Bond & 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	**48.747**	**54.282**	**51.183**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$124,535,144	$128,762,884	$132,057,550
Bonded Indebtedness	23,150,000	22,400,000	21,835,000





USD# 250
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	22.0	1,252,676	56,940	23.0	1,359,379	59,103	23.0	1,450,350	63,059
Teachers (Full Time)	155.0	6,577,027	42,432	158.0	6,865,864	43,455	155.0	7,192,263	46,402
Other Certified (Licensed) Personnel	23.9	1,020,572	42,702	25.5	1,155,481	45,313	25.9	1,218,261	47,037
Classified Personnel	111.1	2,698,882	24,292	117.9	2,875,743	24,391	119.0	2,918,835	24,528
Substitutes/Temporary Help	XXXXXXX	122,395	XXXXXXXXXXX	XXXXXXX	171,134	XXXXXXXXXXX	XXXXXXX	200,000	XXXXXXXXXXX

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)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.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