Budget at a Glance

2005 - 2006

Piper USD 203

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Summary of Total Expenditures By Function
(All Funds)

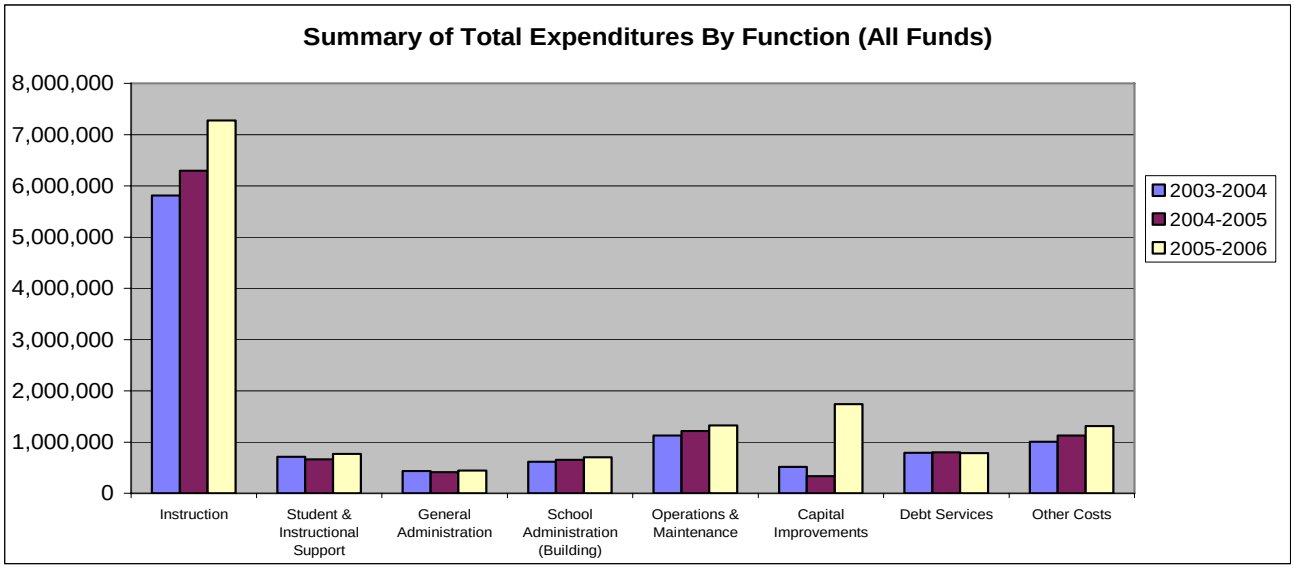
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	5,813,969	53%	6,293,040	55%	8%	7,276,182	51%	16%
Student & Instructional Support	715,229	6%	665,029	6%	-7%	771,082	5%	16%
General Administration	436,068	4%	415,585	4%	-5%	447,157	3%	8%
School Administration (Building)	616,984	6%	655,663	6%	6%	702,619	5%	7%
Operations & Maintenance	1,128,779	10%	1,217,124	11%	8%	1,324,094	9%	9%
Capital Improvements	518,810	5%	336,053	3%	-35%	1,744,188	12%	419%
Debt Services	792,222	7%	801,224	7%	1%	784,133	5%	-2%
Other Costs	1,009,996	9%	1,128,245	10%	12%	1,309,467	9%	16%
Total Expenditures	11,032,057	100%	11,511,963	100%	4%	14,358,922	100%	25%
Amount per Pupil	$8,233		$8,452		3%	$9,637		14%

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.

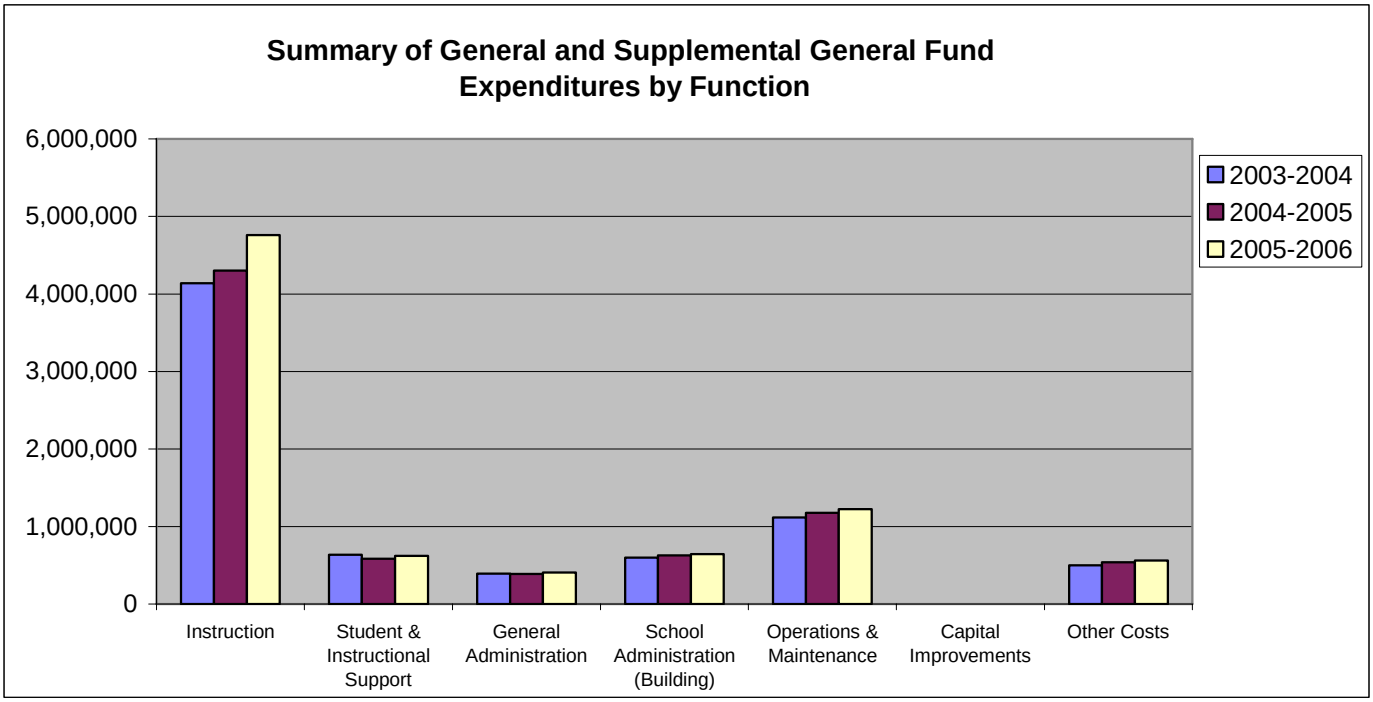
Further definition of what goes into each category:

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



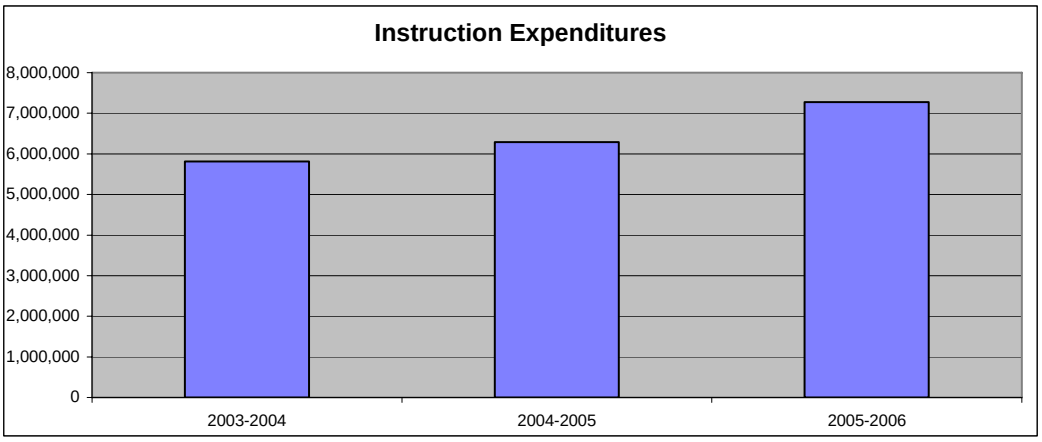
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,137,890	56%	4,301,436	56%	4%	4,762,442	58%	11%
Student & Instructional Support	634,575	9%	584,611	8%	-8%	620,142	8%	6%
General Administration	390,731	5%	389,431	5%	0%	405,204	5%	4%
School Administration (Building)	599,161	8%	627,209	8%	5%	645,411	8%	3%
Operations & Maintenance	1,117,569	15%	1,177,762	15%	5%	1,223,034	15%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	499,980	7%	538,942	7%	8%	560,455	7%	4%
Total Expenditures	7,379,906	100%	7,619,391	100%	3%	8,216,688	100%	8%
Amount per Pupil	$5,507		$5,594		2%	$5,515		-1%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	4,087,540		4,301,436	5%		4,571,851	6%
Federal Funds	89,671		75,080	-16%		61,361	-18%
Supplemental General	50,350		0	-100%		190,591	0%
At Risk (4yr Old)						0	
At Risk (K-12)						142,061	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	78,922		53,180	-33%		200,000	276%
Driver Education	12,374		6,125	-51%		22,746	271%
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		15,017	0%		21,542	43%
Special Education	1,180,169		1,207,602	2%		1,537,240	27%
Vocational Education	196,698		249,173	27%		275,000	10%
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			174,906			243,141	39%
Contingency Reserve	25,391		126,642	399%			
Text Book & Student Material	90,232		83,879	-7%			
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	5,811,347		6,293,040	8%		7,265,533	15%
Enrollment (FTE)*	1,340.0		1,362.0	2%		1,490.0	9%
Amount per Pupil	4,337		4,620	7%		4,876	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	2,622		0	-100%		10,649	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	5,813,969		6,293,040	8%		7,276,182	16%



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.

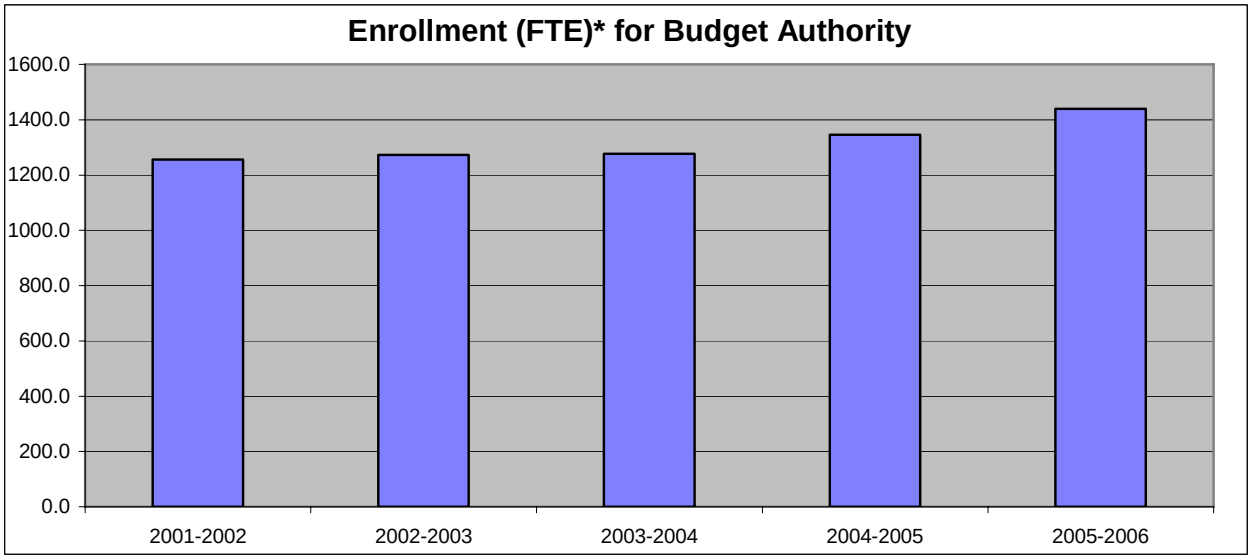
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

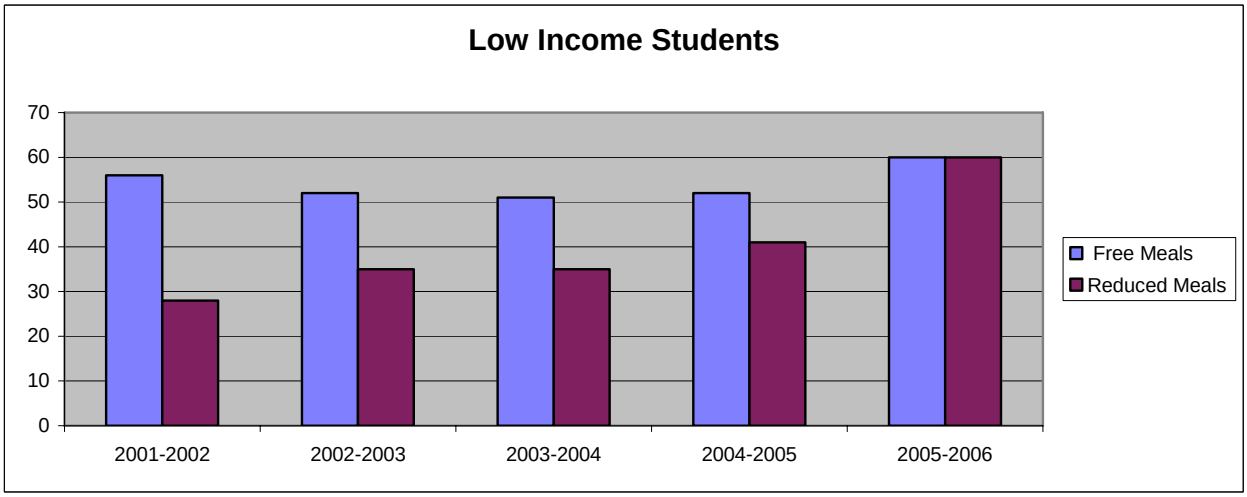
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,051,690	0	6,408,303	0		0	1,643,387
Supplemental General	2,173,956	119,610	406,747				1,647,599
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	10,649	10,649			0	0	0
At Risk (K-12)	142,061	0		0	0	142,061	0
Bilingual Education	0			0	0	0	0
Capital Outlay	2,094,188	1,060,149	79,372	0	70,000	161,034	723,633
Driver Training	38,712	21,512	7,200		0	0	10,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	705,285	116,944	7,079	88,243	0	0	493,019
Professional Development	69,439	30,354	4,085	0	0	35,000	0
Parent Education Program	29,200	14,600	0	0	0	12,000	2,600
Summer School	21,542	17,542		0	0	0	4,000
Special Education	1,537,240	153,377	0	0	0	1,383,863	0
Vocational Education	275,000			0	0	275,000	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	6,888	6,888					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	373,424	0	373,424				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	784,133	747,599	57,105		0		728,065
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	61,361	0	xxxxxxxxxxx	61,361	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	16,374,768	2,299,224	7,343,315	149,604	70,000	2,008,958	5,252,303
Less Transfers	2,008,958						
TOTAL Budget Expenditures	$14,365,810						

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)*	1,256.0	1,272.5	1%	1,277.0	0%	1,346.0	5%	1,440.0	7%
Number of Students - Free Meals	56	52	-7%	51	-2%	52	2%	60	15%
Number of Students - Reduced Meals	28	35	25%	35	0%	41	17%	60	46%

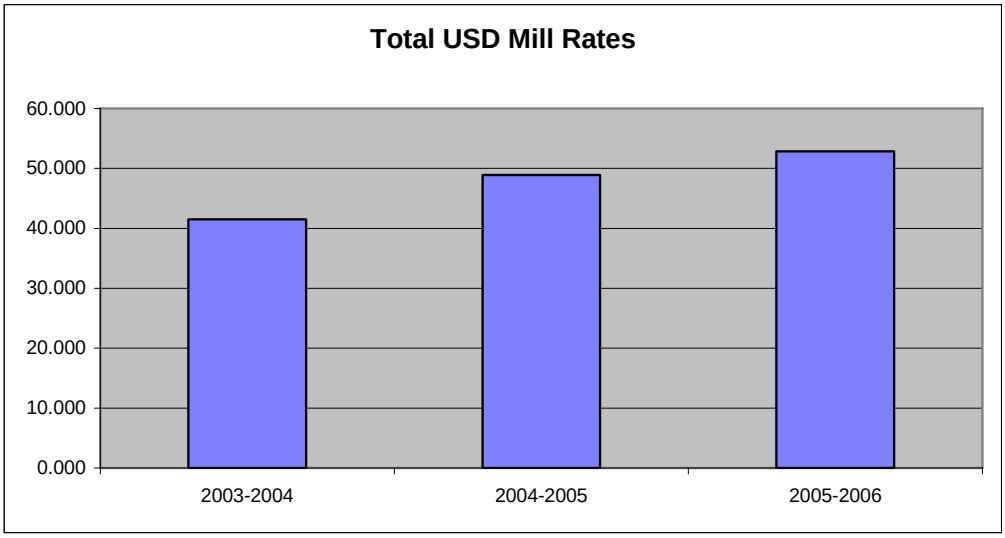




*FTE for state aid and budget authority purposes for general fund.

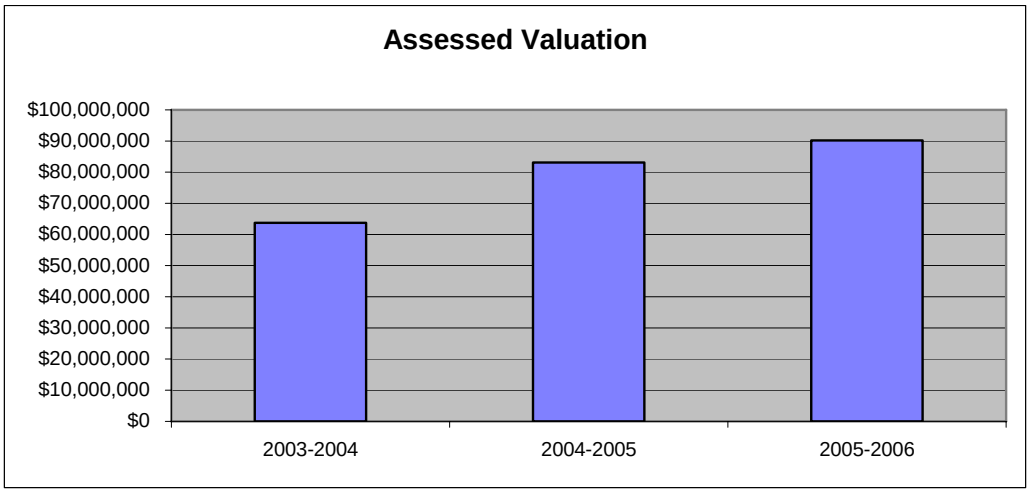
Miscellaneous Information
Mill Rates by Fund

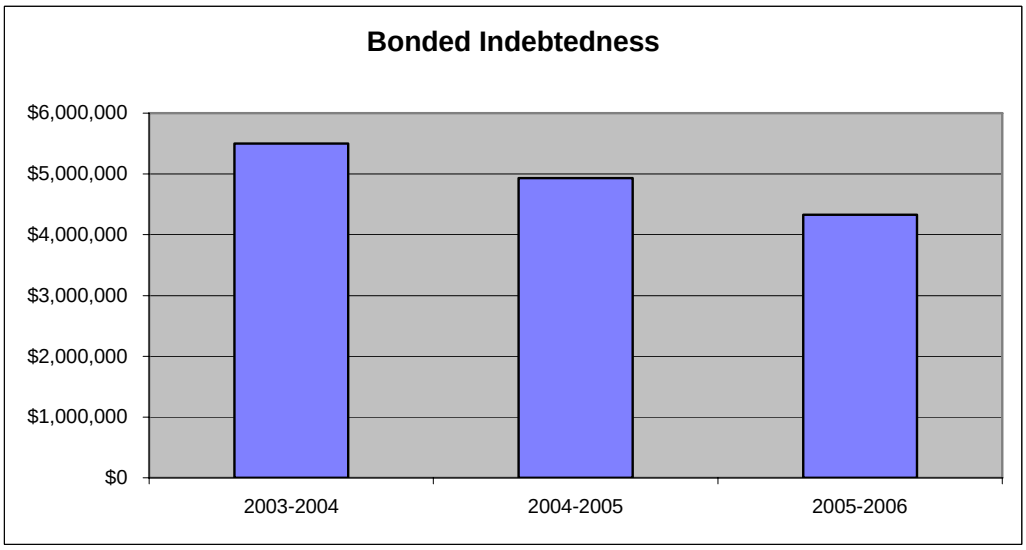
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	8.764	16.860	18.016
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.990	8.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.741	8.022	6.839
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	**41.505**	**48.872**	**52.855**
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	$63,763,390	$83,071,792	$90,195,804
Bonded Indebtedness	5,500,000	4,930,000	4,330,000





USD# 203
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)	7.0	551,611	78,802	7.0	568,050	81,150	7.0	596,453	85,208
Teachers (Full Time)	76.8	3,402,163	44,299	80.5	3,594,694	44,655	86.5	3,841,619	44,412
Other Certified (Licensed) Personnel	8.0	389,202	48,650	7.3	338,293	46,342	8.0	379,807	47,476
Classified Personnel	44.5	1,185,162	26,633	46.3	1,309,573	28,285	45.4	1,375,052	30,287
Substitutes/Temporary Help	XXXXXXX	94,307	XXXXXXXXXXX	XXXXXXX	118,763	XXXXXXXXXXX	XXXXXXX	104,000	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