Budget at a Glance

2005 - 2006

Pawnee Heights

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Summary of Total Expenditures By Function
(All Funds)

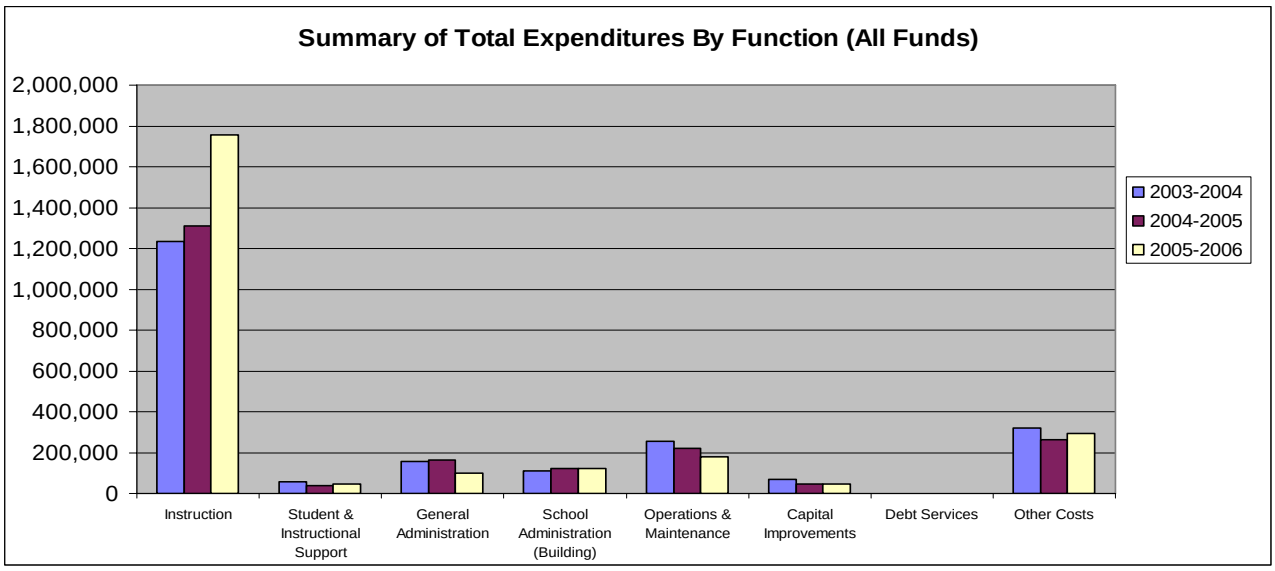
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,235,943	56%	1,311,409	61%	6%	1,756,371	69%	34%
Student & Instructional Support	57,257	3%	39,631	2%	-31%	47,609	2%	20%
General Administration	156,928	7%	162,163	8%	3%	99,217	4%	-39%
School Administration (Building)	112,249	5%	120,632	6%	7%	120,659	5%	0%
Operations & Maintenance	254,731	12%	219,693	10%	-14%	180,239	7%	-18%
Capital Improvements	69,157	3%	44,662	2%	-35%	45,000	2%	1%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	321,743	15%	263,356	12%	-18%	292,615	12%	11%
Total Expenditures	2,208,008	100%	2,161,546	100%	-2%	2,541,710	100%	18%
Amount per Pupil	$11,530		$10,808		-6%	$13,520		25%

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.

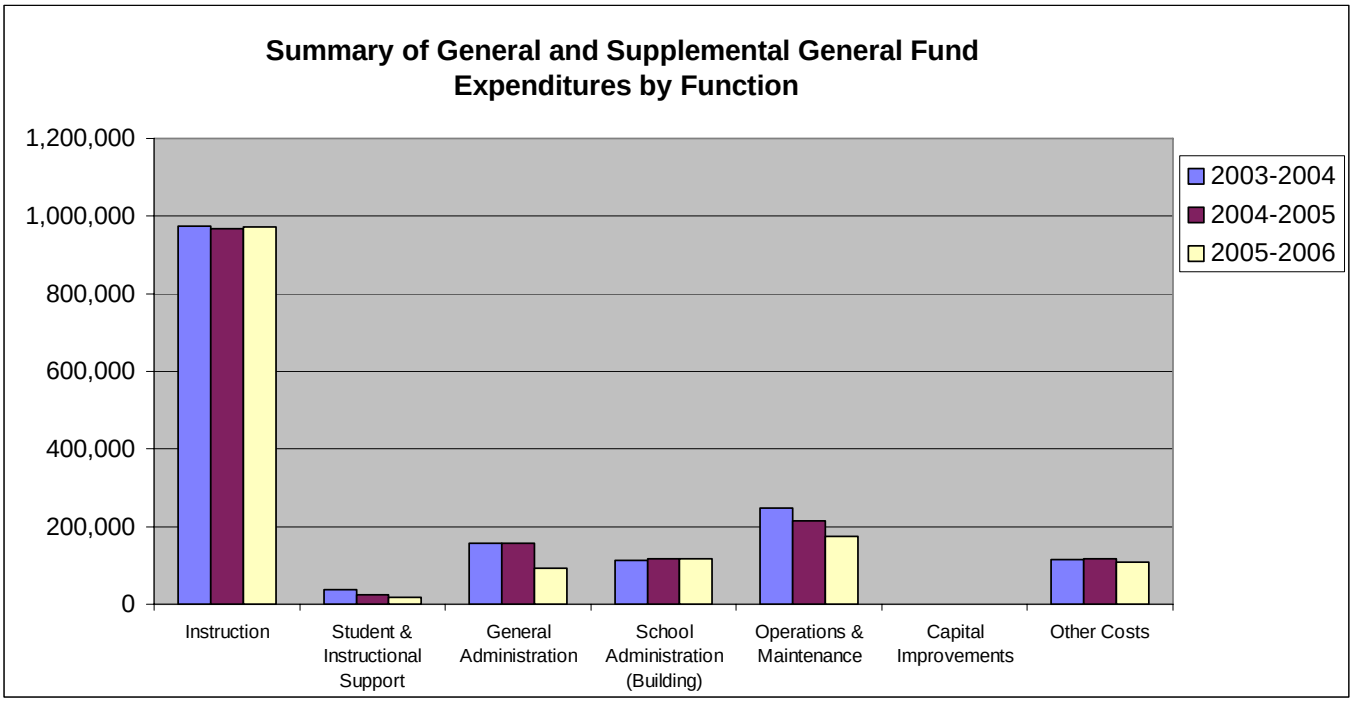
Further definition of what goes into each category:

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



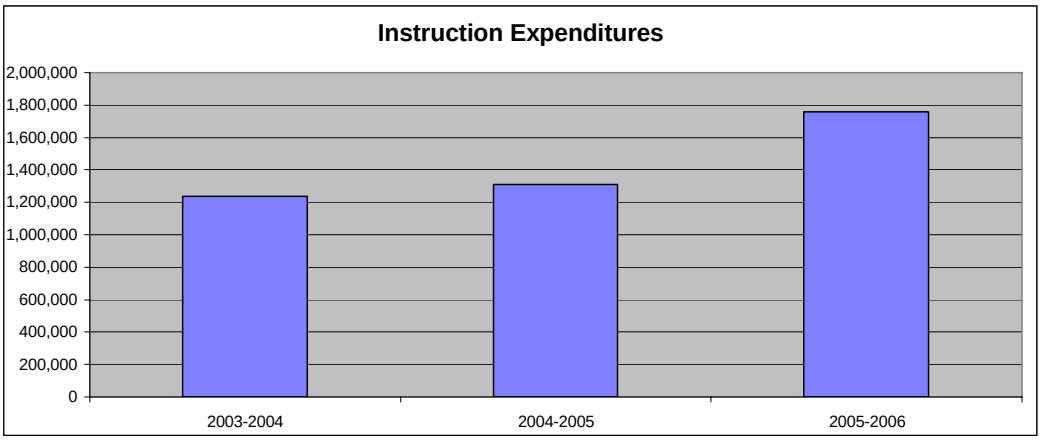
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	973,878	59%	968,013	61%	-1%	972,371	66%	0%
Student & Instructional Support	37,616	2%	23,251	1%	-38%	17,460	1%	-25%
General Administration	156,928	10%	157,769	10%	1%	93,900	6%	-40%
School Administration (Building)	112,249	7%	117,194	7%	4%	116,500	8%	-1%
Operations & Maintenance	247,497	15%	214,704	13%	-13%	174,500	12%	-19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	115,984	7%	116,355	7%	0%	107,900	7%	-7%
Total Expenditures	1,644,152	100%	1,597,286	100%	-3%	1,482,631	100%	-7%
Amount per Pupil	$8,586		$7,986		-7%	$7,886		-1%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	919,786		934,145	2%		927,371	-1%
Federal Funds	54,844		61,430	12%		65,000	6%
Supplemental General	54,092		33,868	-37%		45,000	33%
At Risk (4yr Old)						0	
At Risk (K-12)						60,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		215,496	0%
Driver Education	3,072		2,909	-5%		7,615	162%
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%		0	0%
Special Education	199,149		227,769	14%		386,455	70%
Vocational Education	5,000		7,500	50%		8,550	14%
Gifts/Grants	0		10,000	0%		0	-100%
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			33,788			40,884	21%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	1,235,943		1,311,409	6%		1,756,371	34%
Enrollment (FTE)*	191.5		200.0	4%		188.0	-6%
Amount per Pupil	6,454		6,557	2%		9,342	42%
Adult Education	0		0	0%		0	0%
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	1,235,943		1,311,409	6%		1,756,371	34%



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.

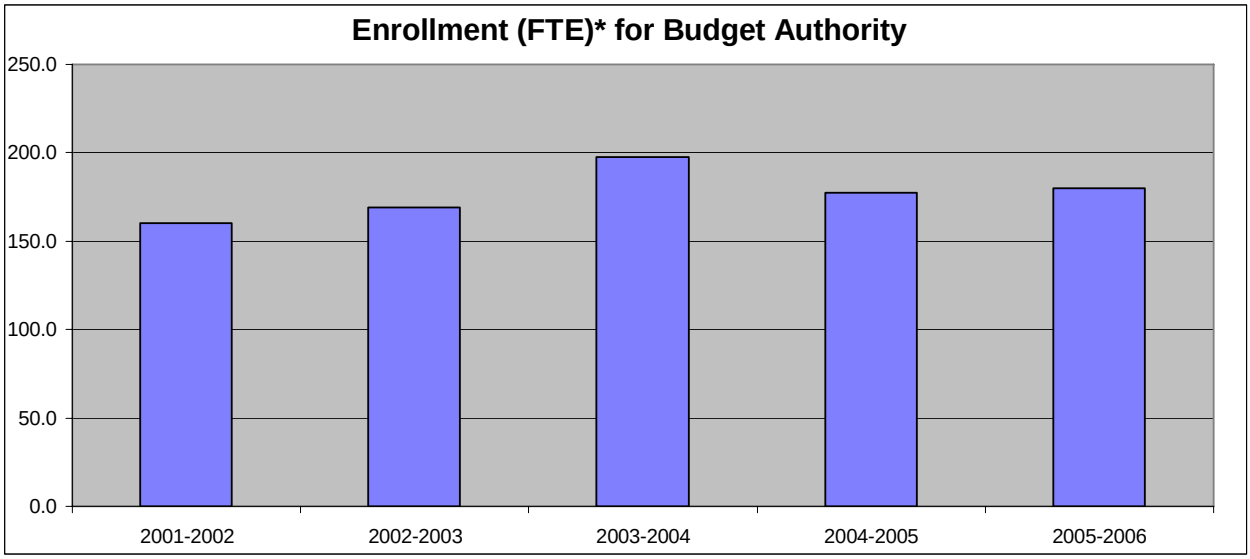
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

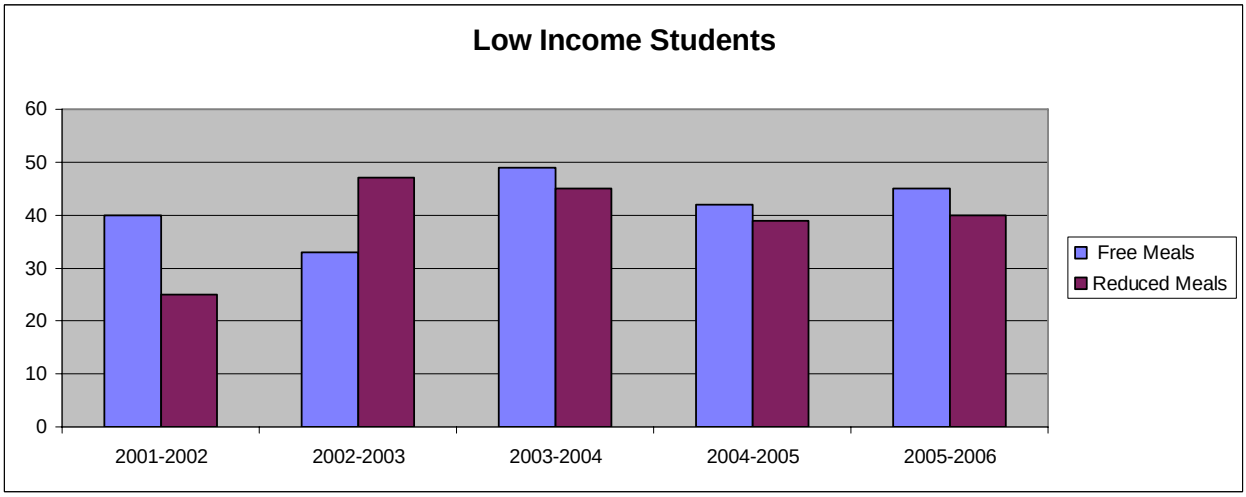
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,752,181	5,708	1,553,832	0		0	192,641
Supplemental General	270,000	6,500	47,196				216,304
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	60,000	0		0	0	60,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	261,996	187,414	112	0	1,000	40,000	33,470
Driver Training	8,065	2,795	1,120		0	4,000	150
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	171,000	35,477	1,140	37,537	0	55,000	41,846
Professional Development	29,827	7,732	1,095	0	0	18,000	3,000
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	394,965	40,965	0	0	0	354,000	0
Vocational Education	8,550			0	0	8,550	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	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	59,676	0	59,676				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	0	0	0		0		0
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	65,000	0	xxxxxxxxxxx	65,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,081,260	286,591	1,664,171	102,537	1,000	539,550	487,411
Less Transfers	539,550						
TOTAL Budget Expenditures	$2,541,710						

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)*	160.5	169.0	5%	197.5	17%	177.6	-10%	180.0	1%
Number of Students - Free Meals	40	33	-18%	49	48%	42	-14%	45	7%
Number of Students - Reduced Meals	25	47	88%	45	-4%	39	-13%	40	3%

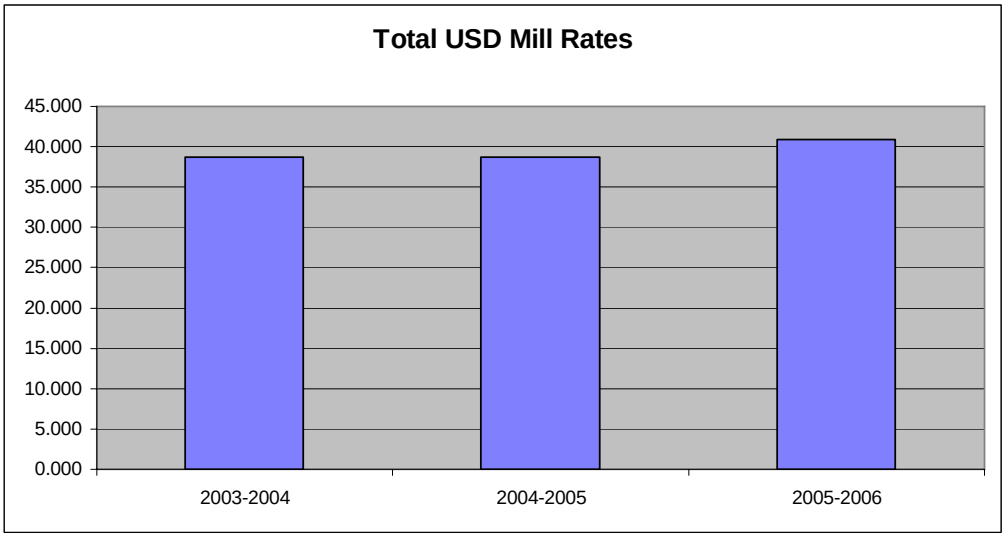




*FTE for state aid and budget authority purposes for general fund.

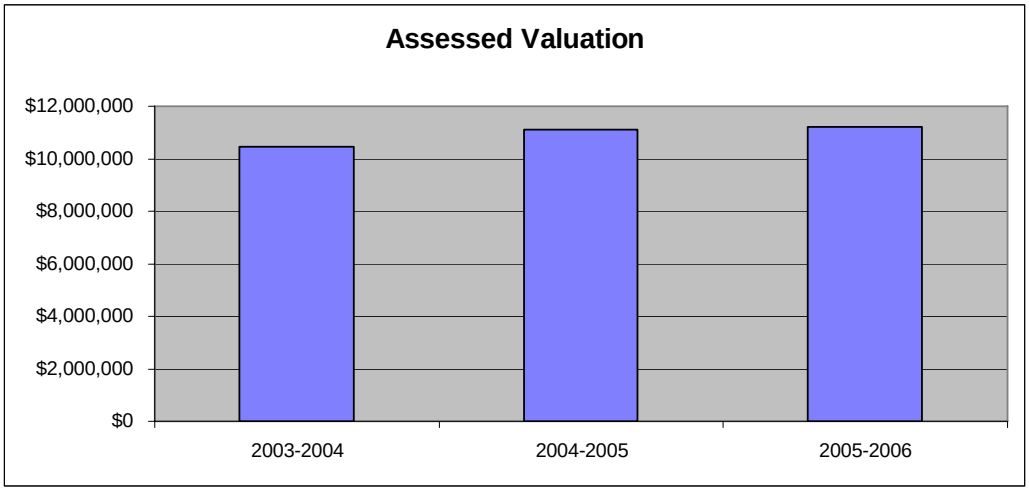
Miscellaneous Information
Mill Rates by Fund

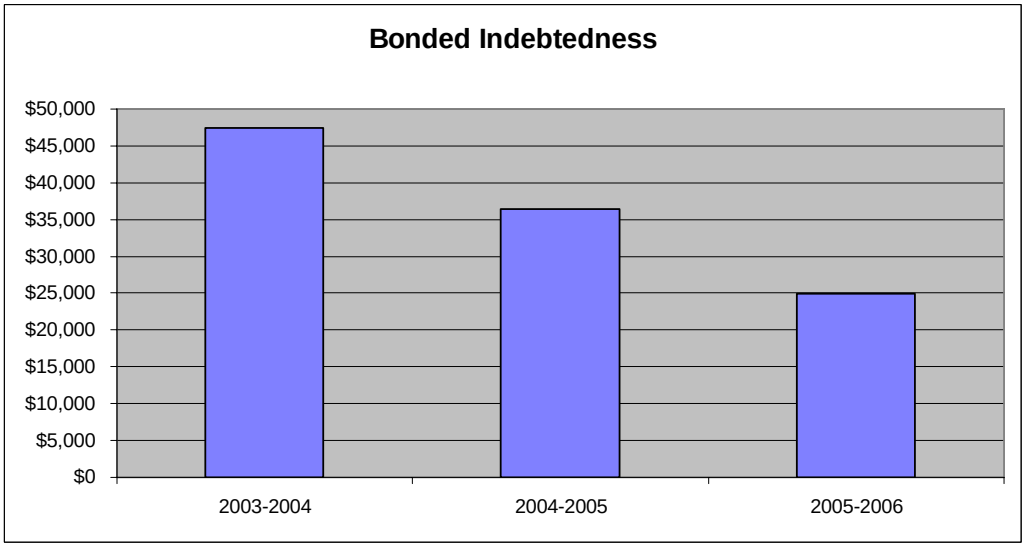
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.760	18.560	20.819
Adult Education	0.000	0.000	0.000
Capital Outlay	3.980	0.100	0.100
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
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	**38.740**	**38.660**	**40.919**
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	$10,471,102	$11,126,266	$11,219,102
Bonded Indebtedness	47,405	36,472	24,948





USD# 496
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)	2.3	129,200	56,174	2.2	131,800	59,909	2.0	104,300	52,150
Teachers (Full Time)	18.5	662,832	35,829	18.0	656,004	36,445	18.2	687,851	37,794
Other Certified (Licensed) Personnel	2.0	62,000	31,000	1.5	56,000	37,333	1.2	42,500	35,417
Classified Personnel	14.0	204,800	14,629	14.0	209,393	14,957	12.0	180,000	15,000
Substitutes/Temporary Help	XXXXXXX	45,000	XXXXXXXXXXX	XXXXXXX	47,500	XXXXXXXXXXX	XXXXXXX	50,000	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