Budget at a Glance

2004 - 2005

Pike Valley

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Summary of Total Expenditures By Function
(All Funds)

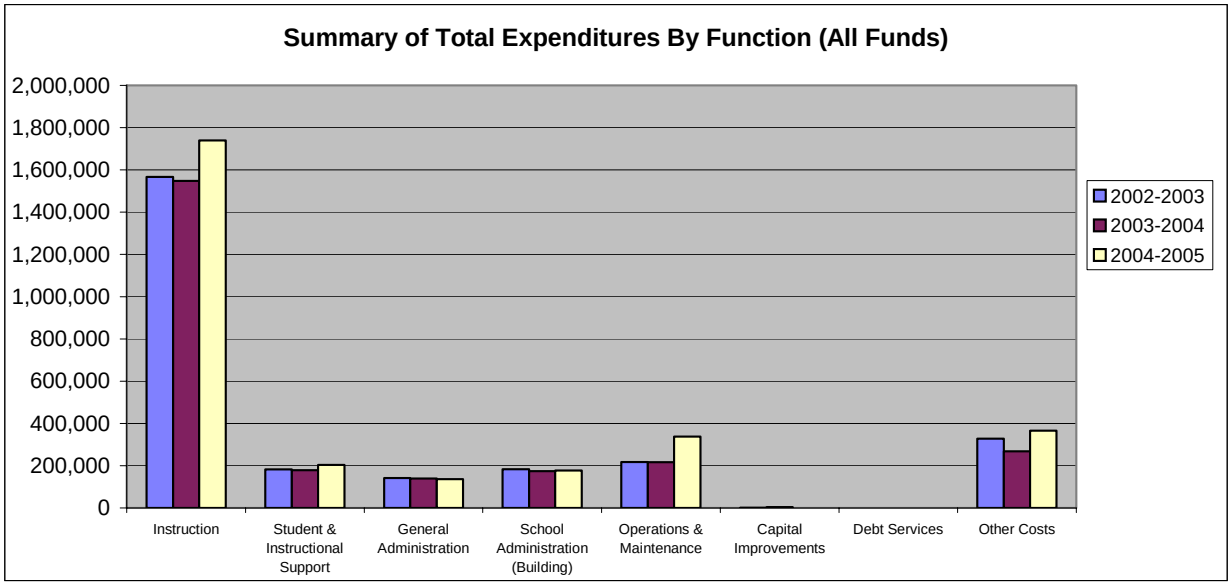
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,566,692	60%	1,547,972	61%	-1%	1,739,224	59%	12%
Student & Instructional Support	181,935	7%	178,781	7%	-2%	204,123	7%	14%
General Administration	142,279	5%	139,745	6%	-2%	136,399	5%	-2%
School Administration (Building)	184,116	7%	175,063	7%	-5%	176,918	6%	1%
Operations & Maintenance	218,201	8%	216,000	9%	-1%	337,844	11%	56%
Capital Improvements	700	0%	3,385	0%	384%	0	0%	-100%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	327,681	12%	267,849	11%	-18%	365,685	12%	37%
Total Expenditures	2,621,604	100%	2,528,795	100%	-4%	2,960,193	100%	17%
Amount per Pupil	$9,688		$10,176		5%	$11,654		15%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology 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, 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.

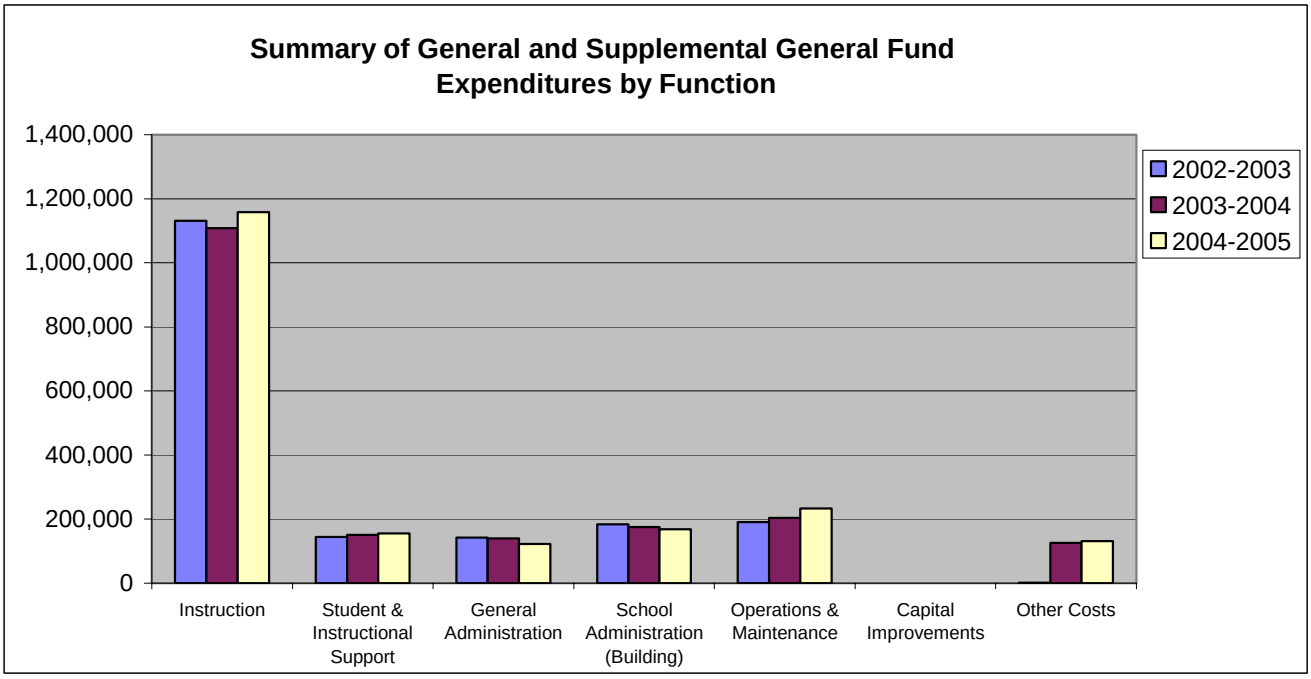
Further definition of what goes into each category:

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



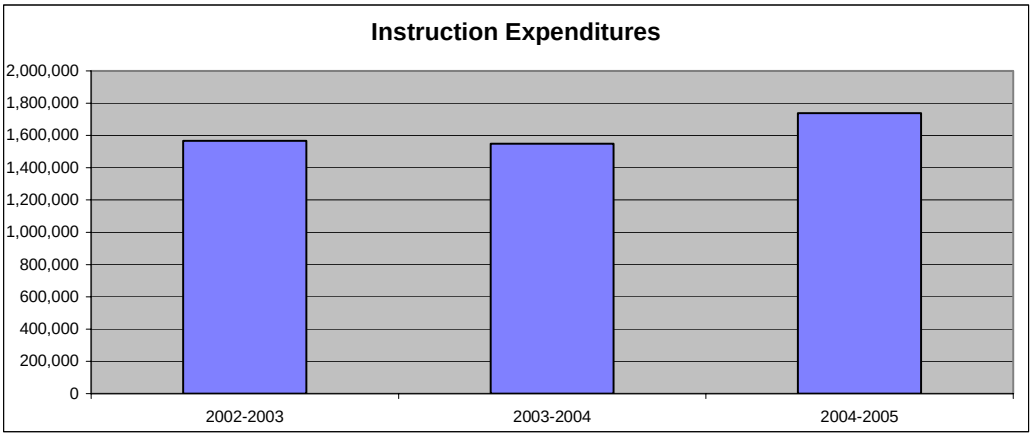
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,131,474	63%	1,108,269	58%	-2%	1,158,580	59%	5%
Student & Instructional Support	144,418	8%	151,119	8%	5%	155,188	8%	3%
General Administration	142,279	8%	139,641	7%	-2%	123,003	6%	-12%
School Administration (Building)	184,116	10%	175,063	9%	-5%	168,707	9%	-4%
Operations & Maintenance	190,905	11%	203,803	11%	7%	233,283	12%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,626	0%	126,362	7%	7671%	131,105	7%	4%
Total Expenditures	1,794,818	100%	1,904,257	100%	6%	1,969,866	100%	3%
Amount per Pupil	$6,633		$7,663		16%	$7,755		1%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,058,585		1,053,534	0%		1,094,580	4%
Federal Funds	48,570		63,182	30%		77,053	22%
Supplemental General	72,889		54,735	-25%		64,000	17%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	61,762		28,977	-53%		25,000	-14%
Driver Education	4,282		5,983	40%		7,078	18%
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	3,091		3,258	5%		5,205	60%
Special Education	231,720		238,077	3%		298,037	25%
Technology Education	0						
Transportation	0						
Vocational Education	76,212		90,081	18%		114,060	27%
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						54,211	
Contingency Reserve	0		0	0%			
Text Book & Student Material	9,581		10,145	6%			
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	1,566,692		1,547,972	-1%		1,739,224	12%
Enrollment (FTE)*	270.6		248.5	-8%		254.0	2%
Amount per Pupil	5,790		6,229	8%		6,847	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,566,692		1,547,972	-1%		1,739,224	12%



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

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

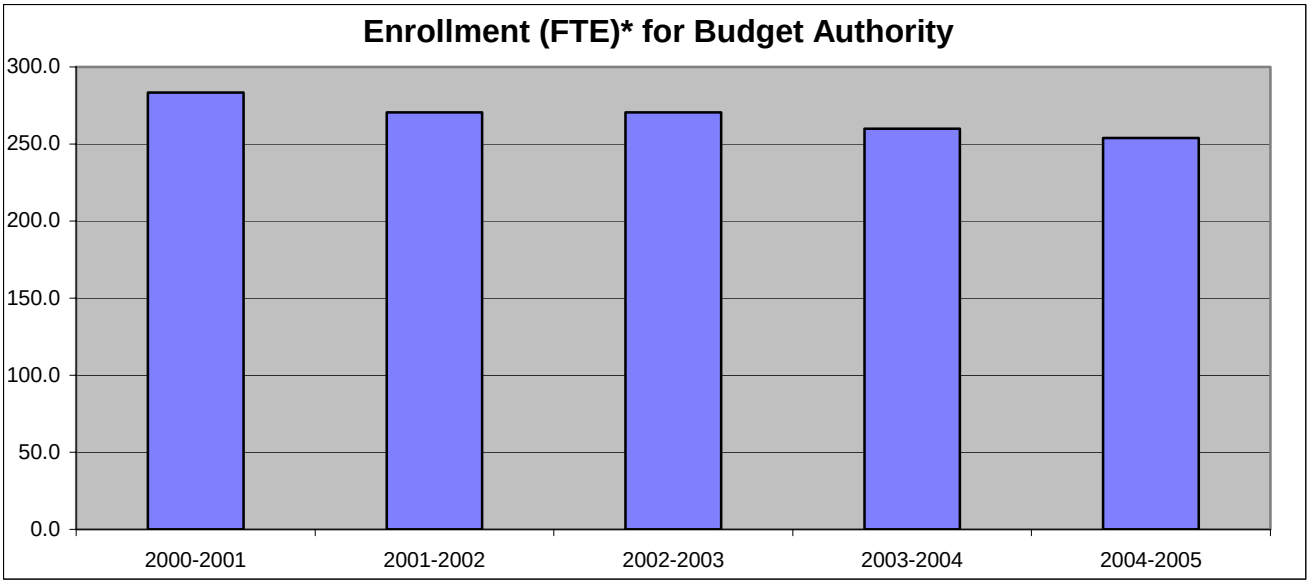
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

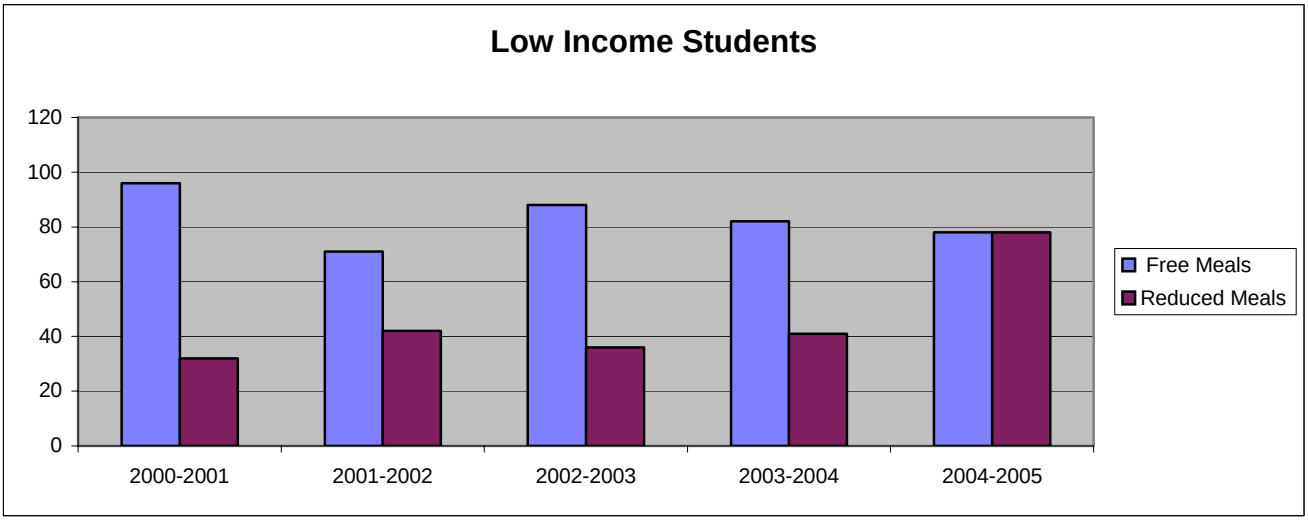
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,085,634	0	1,861,251	0		0	224,383
Supplemental General	288,160	11,720	77,717				198,723
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	212,000	301,332		0	0	0	4,001
Driver Training	8,878	7,279	1,596		0	3,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	147,606	34,041	1,758	56,406	0	11,000	44,401
Professional Development	8,000	8,989	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	6,000	0		0	0	6,000	0
Special Education	317,587	100,105	0	0	0	269,868	0
Vocational Education	114,060			0	0	114,060	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	85,223	0	85,223				
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	90,973	0	xxxxxxxxxxx	90,973	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,364,121	463,466	2,027,545	147,379	0	403,928	471,508
Less Transfers	403,928						
TOTAL Budget Expenditures	$2,960,193						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	283.5	270.5	-5%	270.6	0%	260.0	-4%	254.0	-2%
Number of Students - Free Meals	96	71	-26%	88	24%	82	-7%	78	-5%
Number of Students - Reduced Meals	32	42	31%	36	-14%	41	14%	78	90%

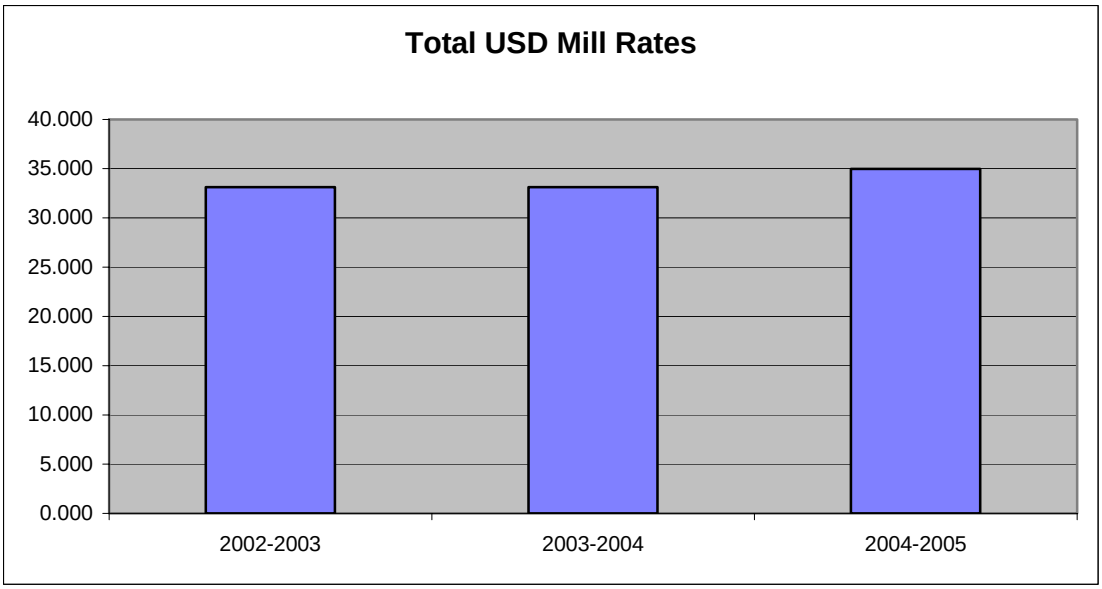




*FTE for state aid and budget authority purposes for general fund.

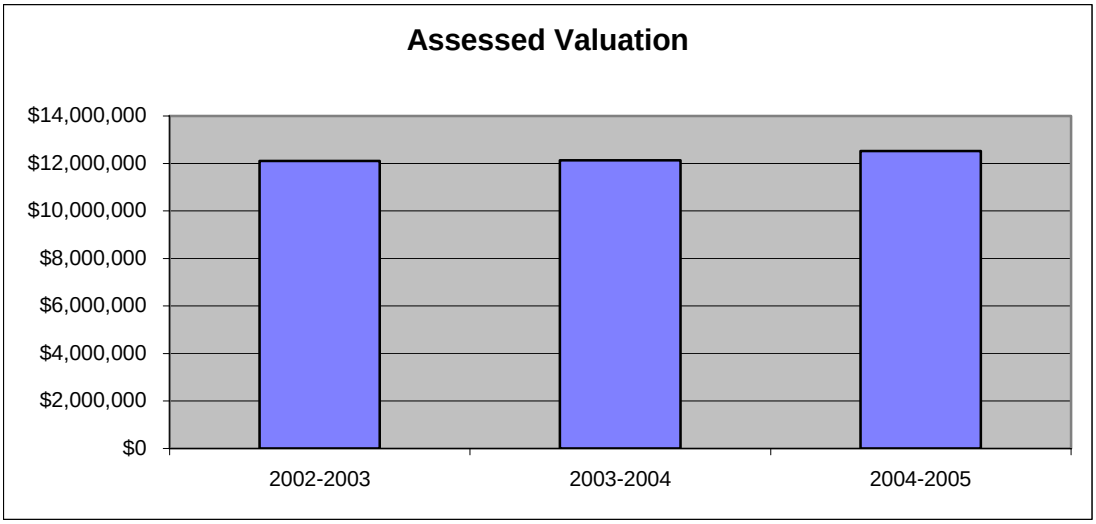
Miscellaneous Information
Mill Rates by Fund

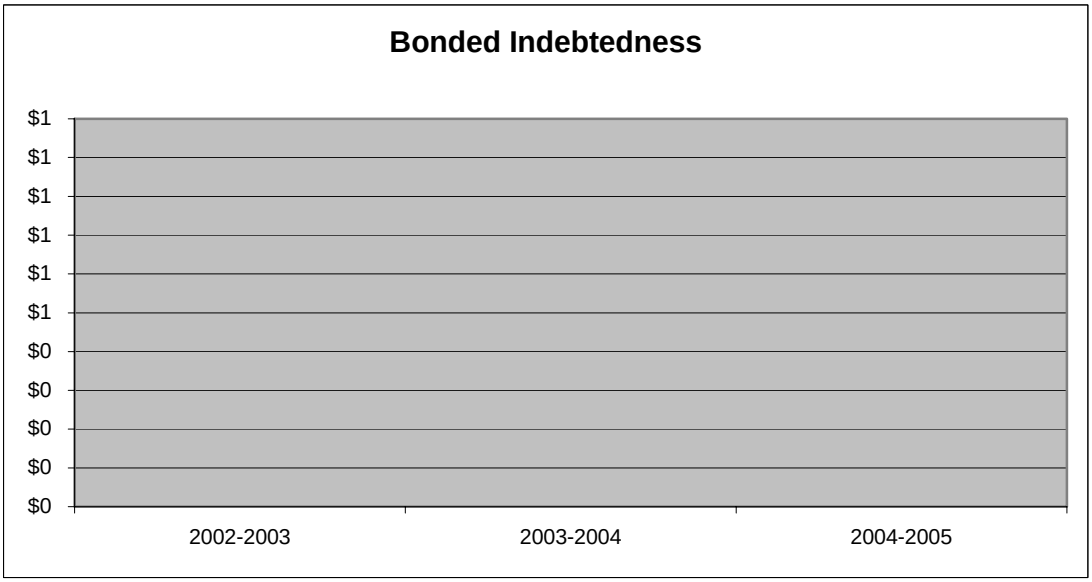
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.130	11.118	14.953
Adult Education	0.000	0.000	0.000
Capital Outlay	2.000	2.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & 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	**33.130**	**33.118**	**34.953**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$12,100,617	$12,133,225	$12,518,094
Bonded Indebtedness	0	0	0





USD# 426
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	161,974	53,991	3.0	172,970	57,657	3.0	129,218	43,073
Teachers (Full Time)	24.0	970,137	40,422	23.0	885,001	38,478	24.0	991,053	41,294
Other Certified (Licensed) Personnel	4.5	163,520	36,338	5.5	218,458	39,720	5.5	158,233	28,770
Classified Personnel	23.0	297,651	12,941	22.5	350,998	15,600	21.5	260,503	12,116
Substitutes/Temporary Help	XXXXXXX	11,576	XXXXXXXXXXX	XXXXXXX	14,105	XXXXXXXXXXX	XXXXXXX		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