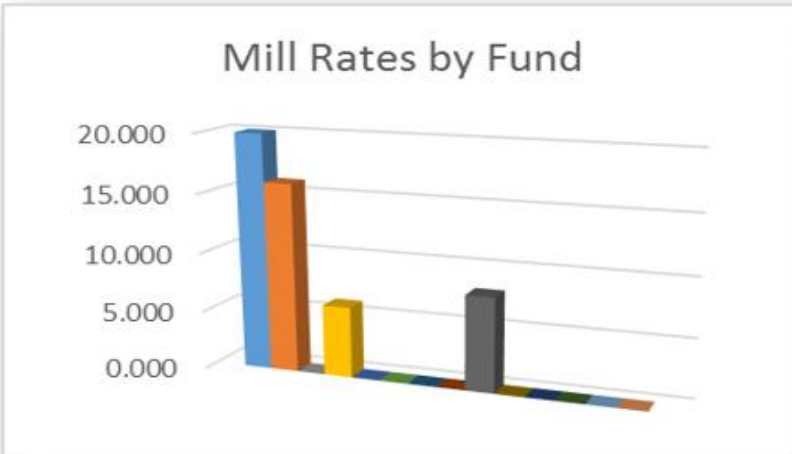
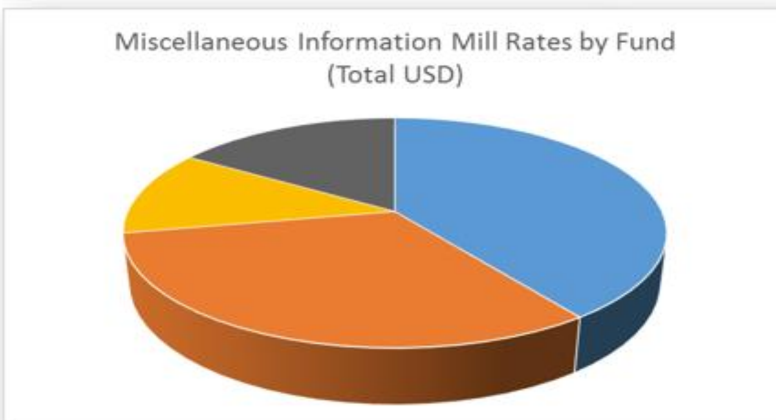
BUDGET AT A GLANCE

2016-17





USD 426 - Pike Valley

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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USD# **426**

Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,972,880	63%	1,854,282	58%	-6%	2,329,813	59%	26%
Student Support Services	95,953	3%	99,295	3%	3%	105,598	3%	6%
Instructional Support Services	21,186	1%	24,899	1%	18%	52,459	1%	111%
Administration & Support	380,808	12%	378,623	12%	-1%	405,566	10%	7%
Operations & Maintenance	240,026	8%	288,941	9%	20%	418,119	11%	45%
Transportation	169,689	5%	319,437	10%	88%	269,558	7%	-16%
Food Services	197,363	6%	194,146	6%	-2%	214,621	5%	11%
Capital Improvements	56,564	2%	57,836	2%	2%	125,000	3%	116%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,134,469	100%	3,217,459	100%	3%	3,920,734	100%	22%
Amount per Pupil	$15,253		$15,213		0%	$18,494		22%
Current Expenditures**	3,035,490	100%	2,946,156	100%	-3%	3,455,734	100%	17%
Amount per Pupil	$14,771		$13,930		-6%	$16,301		17%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,946,463	62%	1,832,081	57%	-5%	2,259,813	58%	1%
Instruction*** (Current Expenditures)	1,946,463	64%	1,832,081	62%	-2%	2,259,813	65%	3%

** 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.*

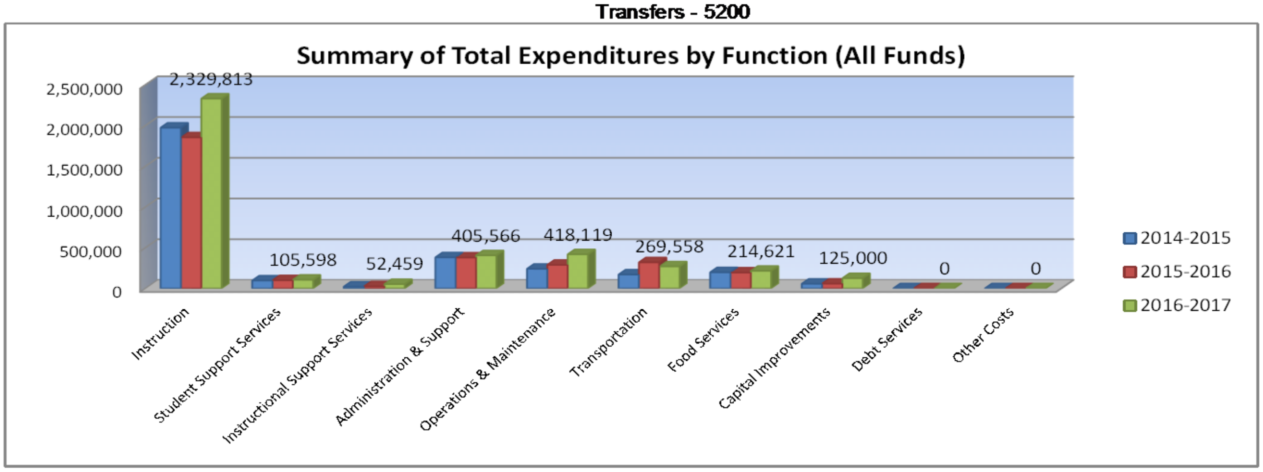
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

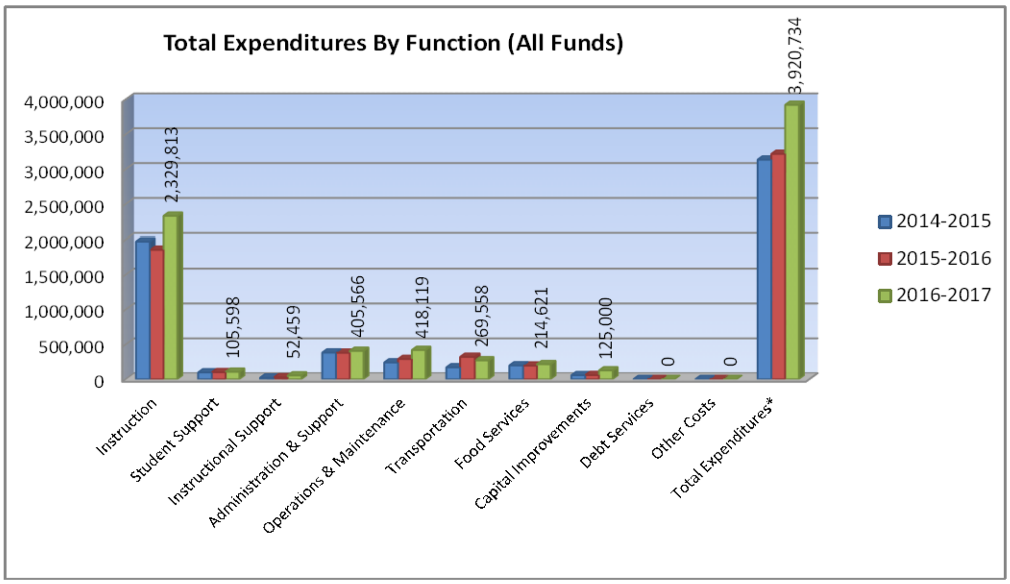
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 426

Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	1,972,880	1,854,282	2,329,813
Student Support	95,953	99,295	105,598
Instructional Support	21,186	24,899	52,459
Administration & Support	380,808	378,623	405,566
Operations & Maintenance	240,026	288,941	418,119
Transportation	169,689	319,437	269,558
Food Services	197,363	194,146	214,621
Capital Improvements	56,564	57,836	125,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	3,134,469	3,217,459	3,920,734

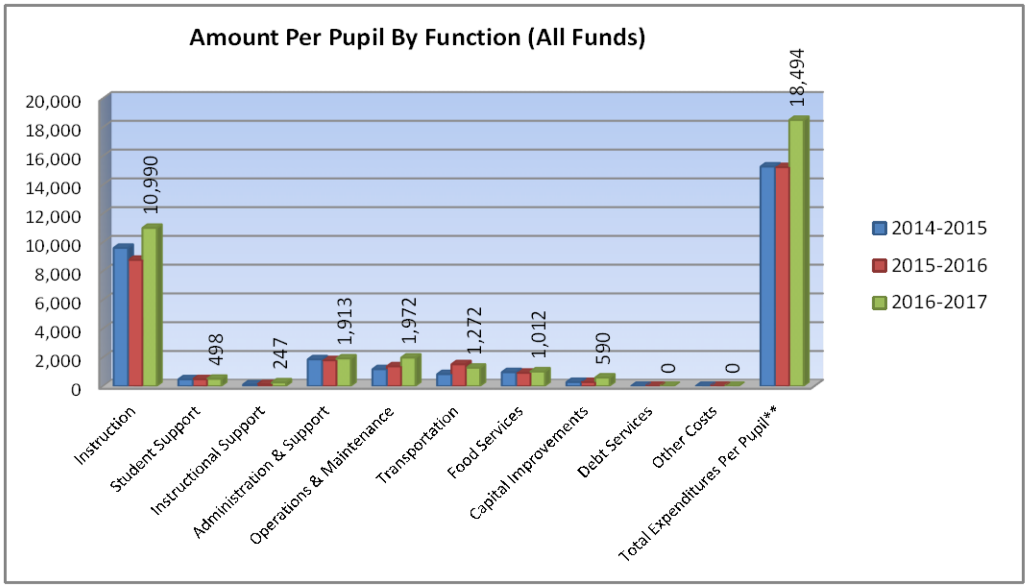


****The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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.***

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	9,600	8,767	10,990
Student Support	467	469	498
Instructional Support	103	118	247
Administration & Support	1,853	1,790	1,913
Operations & Maintenance	1,168	1,366	1,972
Transportation	826	1,510	1,272
Food Services	960	918	1,012
Capital Improvements	275	273	590
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	15,253	15,213	18,494
Enrollment (FTE)*	205.5	211.5	212.0

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.



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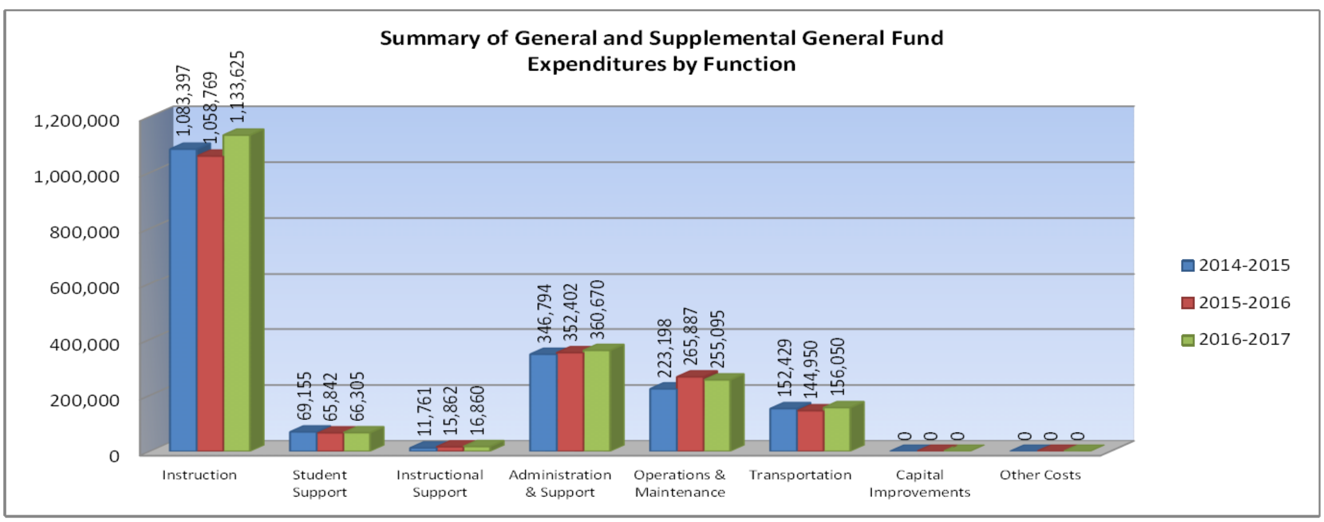
Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,083,397	57%	1,058,769	56%	-2%	1,133,625	57%	7%
Student Support	69,155	4%	65,842	3%	-5%	66,305	3%	1%
Instructional Support	11,761	1%	15,862	1%	35%	16,860	1%	6%
Administration & Support	346,794	18%	352,402	19%	2%	360,670	18%	2%
Operations & Maintenance	223,198	12%	265,887	14%	19%	255,095	13%	-4%
Transportation	152,429	8%	144,950	8%	-5%	156,050	8%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,886,734	100%	1,903,712	100%	1%	1,988,605	100%	4%
Amount per Pupil	$9,181		$9,001		-2%	$9,380		4%

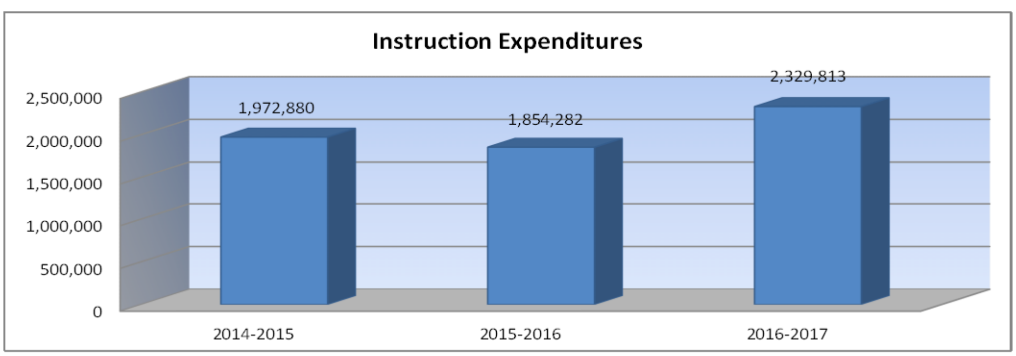
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 426

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	852,383		816,728	-4%		912,476	12%
Federal Funds	45,129		44,764	-1%		45,472	2%
Supplemental General	231,014		242,041	5%		221,149	-9%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	169,484		125,936	-26%		269,900	114%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	26,417		22,201	-16%		70,000	215%
Driver Education	6,966		5,784	-17%		12,010	108%
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	0		0	0%		0	0%
Special Education	332,770		321,931	-3%		395,000	23%
Cost of Living	0		0	0%		0	0%
Vocational Education	160,138		155,702	-3%		272,090	75%
Gifts/Grants	21,605		15,798	-27%		30,000	90%
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	80,408		67,891	-16%		101,716	50%
Contingency Reserve	0		0	0%			
Text Book & Student Material	25,461		13,621	-47%			
Activity Fund	21,105		21,885	4%			
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	1,972,880		1,854,282	-6%		2,329,813	26%
Enrollment (FTE)*	205.5		211.5	3%		212.0	0%
Amount per Pupil	9,600		8,767	-9%		10,990	25%
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	1,972,880		1,854,282	-6%		2,329,813	26%



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.

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17: State	Federal	Local: Interest	Transfers	Other	Estimated July 1, 2017 Cash Balance
General	2,147,384	43	2,095,341	0	2,000	0	50,000	0
Supplemental General	686,149	37,341	171,194			0	477,614	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)	286,915	141,915		0	xxxxxxxxxxxx	145,000	0	0
Bilingual Education	0	0		0	xxxxxxxxxxxx	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	465,000	452,967		0	0	0	167,129	168,392
Driver Training	14,510	8,780	1,350	0	xxxxxxxxxxxx	5,000	0	620
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxxx	0	0	0
Food Service	209,600	46,582	1,339	94,462	0	30,000	49,967	12,750
Professional Development	21,000	16,294		0	xxxxxxxxxxxx	5,000	0	294
Parent Education Program	0	0	0	0	xxxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxxx	0	0	0
Special Education	415,000	204,230	0	0	xxxxxxxxxxxx	353,400	0	142,630
Vocational Education	272,090	138,218	0	5,000	xxxxxxxxxxxx	130,000	0	1,128
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	30,000	19,973					25,000	14,973
Textbook & Student Materials Revolving		40,719						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	172,542	0				172,542		XXXXXXXXX
Contingency Reserve		198,122						XXXXXXXXX
Activity Funds		5						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	45,472	1	xxxxxxxxxxx	45,471	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	4,765,662	1,305,190	2,269,224	144,933	2,000	840,942	769,710	340,787
Less Transfers	840,942							
TOTAL Budget Expenditures	$3,924,720							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	2,231,679	2,217,716	2,269,224
Federal Revenues	135,143	146,776	144,933
Local Revenues*	704,906	840,266	771,710
Total Revenues	3,071,728	3,204,758	3,185,867
Revenues Per Pupil	14,948	15,153	15,028

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.

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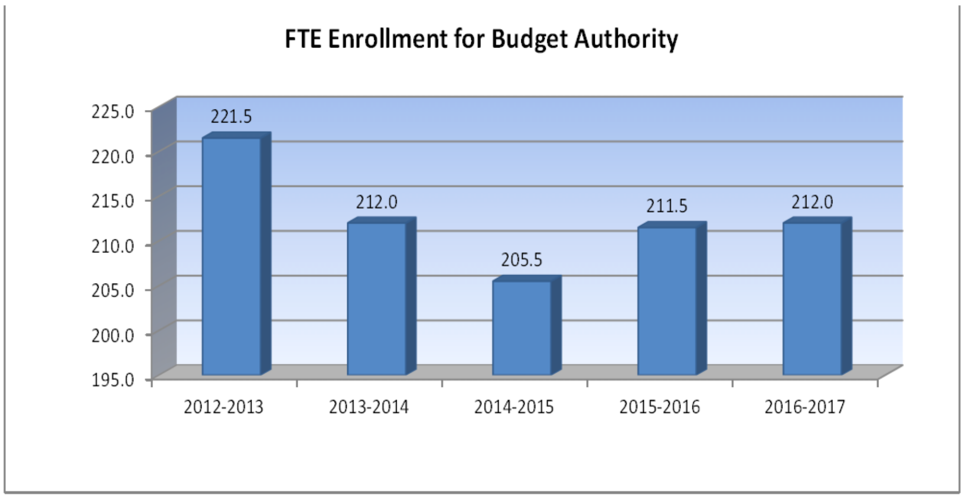
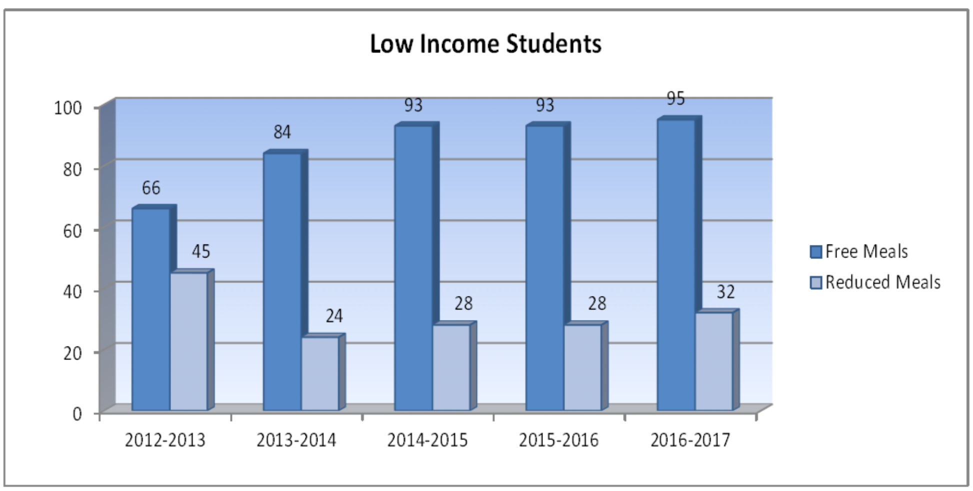
Enrollment Information

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	221.5	212.0	-4%	205.5	-3%	211.5	3%	212.0	0%
Number of Students - Free Meals	66	84	27%	93	11%	93	0%	95	2%
Number of Students - Reduced Meals	45	24	-47%	28	17%	28	0%	32	14%

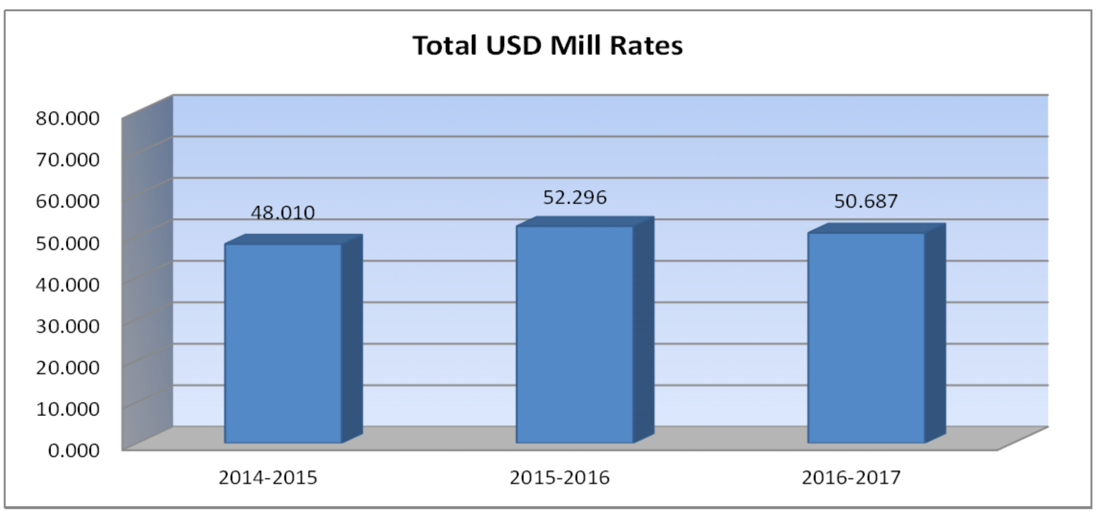




*FTE for state aid and budget authority purposes for the general fund.

Miscellaneous Information
Mill Rates by Fund

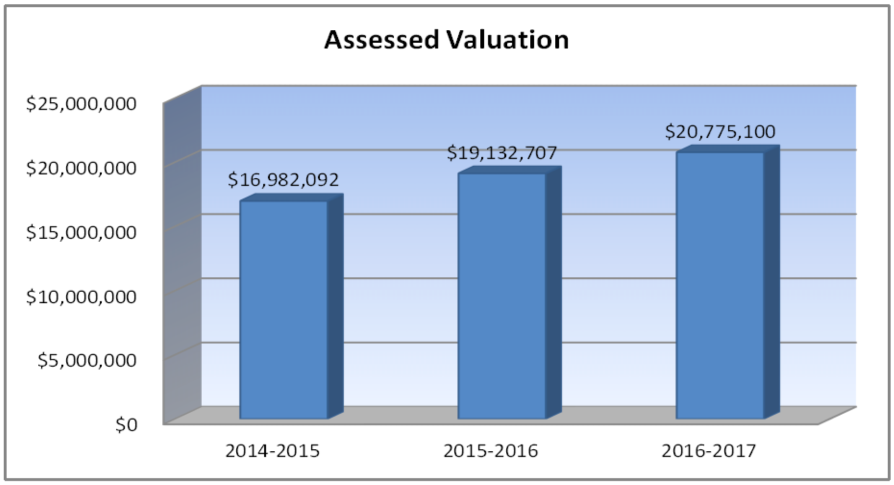
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	22.016	25.296	22.687
Adult Education	0.000	0.000	0.000
Capital Outlay	5.994	7.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School 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	**48.010**	**52.296**	**50.687**
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**

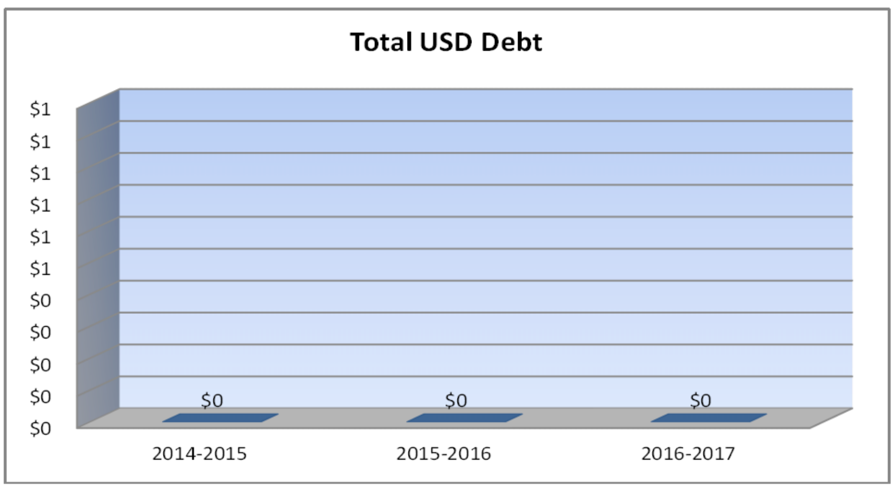


USD# 426

Other Information

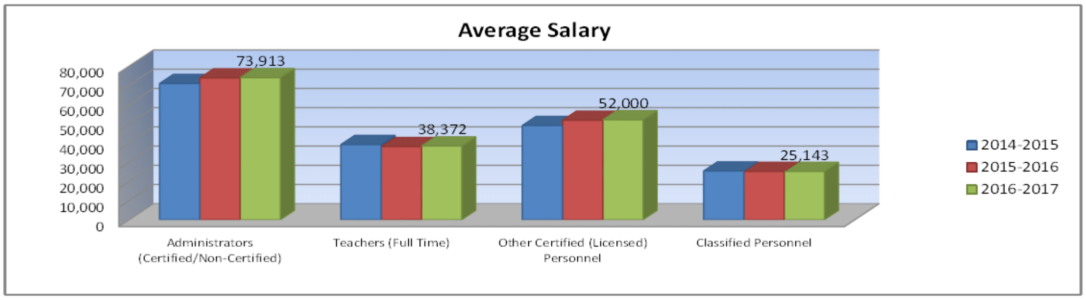
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$16,982,092	$19,132,707	$20,775,100
Bonded Indebtedness	0	0	0





USD# 426
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.3	163,000	70,870	2.3	169,650	73,761	2.3	170,000	73,913
Teachers (Full Time)	22.2	868,572	39,125	21.5	817,952	38,044	21.5	825,000	38,372
Other Certified (Licensed) Personnel	2.5	122,530	49,012	2.0	103,474	51,737	2.0	104,000	52,000
Classified Personnel	14.0	355,179	25,370	17.4	437,531	25,145	17.5	440,000	25,143
Substitutes/Temporary Help	XXXXX		XXXXXXXXX	XXXXX		XXXXXXXXX	XXXXX		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/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications

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

Kansas Building Report Card website below:

http://ksreportcard.ksde.org/

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