

# Budget at a Glance 2018-19



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](http://www.ksde.org)

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**Summary of Total Expenditures By Function (All Funds)**

	<b>2016-2017 Actual</b>	<b>% of Tot</b>	<b>2017-2018 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2018-2019 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	1,855,936	59%	1,913,344	57%	3%	1,895,647	57%	-1%
Student Support Services	102,245	3%	130,450	4%	28%	121,385	4%	-7%
Instructional Support Services	46,260	1%	29,067	1%	-37%	39,245	1%	35%
Administration & Support	419,219	13%	460,283	14%	10%	480,010	14%	4%
Operations & Maintenance	248,533	8%	306,747	9%	23%	299,825	9%	-2%
Transportation	252,790	8%	290,309	9%	15%	269,370	8%	-7%
Food Services	206,653	7%	202,916	6%	-2%	211,270	6%	4%
Capital Improvements	21,862	1%	4,122	0%	-81%	29,500	1%	616%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	3,993	0%	0%	4,000	0%	0%
<b>Total Expenditures*</b>	<b>3,153,498</b>	<b>100%</b>	<b>3,341,231</b>	<b>100%</b>	<b>6%</b>	<b>3,350,252</b>	<b>100%</b>	<b>0%</b>
Amount per Pupil	\$15,017		\$16,180		8%	\$15,954		-1%
<b>Current Expenditures**</b>	<b>2,979,264</b>	<b>100%</b>	<b>3,086,764</b>	<b>100%</b>	<b>4%</b>	<b>3,143,352</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$14,187		\$14,948		5%	\$14,968		0%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,800,517	57%	1,829,841	55%	-2%	1,829,647	55%	0%
Instruction*** (Current Expenditures)	1,800,517	60%	1,829,841	59%	-1%	1,829,647	58%	-1%

\* 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, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, 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

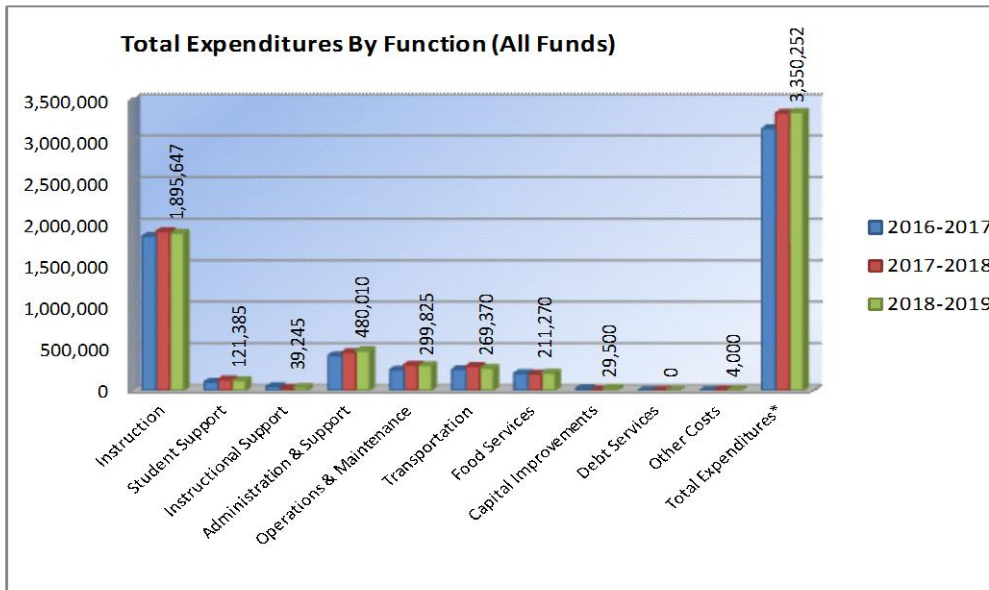
Capital Improvements - 4000

Debt Services - 5100

Transfers - 5200

**Total Expenditures By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	1,855,936	1,913,344	1,895,647
Student Support	102,245	130,450	121,385
Instructional Support	46,260	29,067	39,245
Administration & Support	419,219	460,283	480,010
Operations & Maintenance	248,533	306,747	299,825
Transportation	252,790	290,309	269,370
Food Services	206,653	202,916	211,270
Capital Improvements	21,862	4,122	29,500
Debt Services	0	0	0
Other Costs	0	3,993	4,000
<b>Total Expenditures*</b>	<b>3,153,498</b>	<b>3,341,231</b>	<b>3,350,252</b>



*\*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, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.*

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	8,838	9,266	9,027
Student Support	487	632	578
Instructional Support	220	141	187
Administration & Support	1,996	2,229	2,286
Operations & Maintenance	1,183	1,485	1,428
Transportation	1,204	1,406	1,283
Food Services	984	983	1,006
Capital Improvements	104	20	140
Debt Services	0	0	0
Other Costs	0	19	19
<b>Total Expenditures Per Pupil**</b>	<b>15,017</b>	<b>16,180</b>	<b>15,954</b>
Enrollment (FTE)*	210.0	206.5	210.0

*\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.*

*\*\*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, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent 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, Activity Fund and Special Education Coop Fund.*

**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2016-2017 Actual</b>	<b>% of Tot</b>	<b>2017-2018 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2018-2019 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	1,031,248	53%	1,024,318	53%	-1%	1,038,647	52%	1%
Student Support	71,639	4%	42,940	2%	-40%	44,635	2%	4%
Instructional Support	16,902	1%	17,420	1%	3%	15,745	1%	-10%
Administration & Support	398,186	21%	416,525	21%	5%	428,010	21%	3%
Operations & Maintenance	234,662	12%	266,307	14%	13%	279,910	14%	5%
Transportation	178,868	9%	183,286	9%	2%	195,370	10%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>1,931,505</b>	<b>100%</b>	<b>1,950,796</b>	<b>100%</b>	<b>1%</b>	<b>2,002,317</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$9,198		\$9,447		3%	\$9,535		1%

*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.*

## Instruction Expenditures (1000)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	815,356	812,252	0%	824,157	1%
Federal Funds	45,472	40,802	-10%	50,566	24%
Supplemental General	215,892	212,066	-2%	214,490	1%
At Risk (4yr Old)	0	1,740	0%	8,330	379%
At Risk (K-12)	130,426	125,220	-4%	99,644	-20%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	55,419	83,503	51%	66,000	-21%
Driver Education	8,352	8,477	1%	7,856	-7%
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	332,594	314,618	-5%	316,530	1%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	144,725	147,443	2%	142,300	-3%
Gifts/Grants	15,798	19,220	22%	15,650	-19%
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	64,204	101,948	59%	150,124	47%
Contingency Reserve	0	0	0%		
Text Book & Student Material	9,932	26,530	167%		
Activity Fund	17,766	19,525	10%		
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%
<b>SUBTOTAL</b>	<b>1,855,936</b>	<b>1,913,344</b>	<b>3%</b>	<b>1,895,647</b>	<b>-1%</b>
Enrollment (FTE)*	210.0	206.5	-2%	210.0	2%
Amount per Pupil	8,838	9,266	5%	9,027	-3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>1,855,936</b>	<b>1,913,344</b>	<b>3%</b>	<b>1,895,647</b>	<b>-1%</b>

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

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

\*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

### Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,084,583	30	2,084,553	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	675,000	30,133	126,158			0	518,709	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	8,330	0		0	0	0	8,330	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	141,194	147,543		0	0	150,000	0	156,349
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	206,900	447,203	0	0	0	15,000	189,325	444,628
Driver Training	8,246	9,762	1,950	0	0	10,000	0	13,466
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	203,795	34,937	1,257	86,450	0	45,000	48,886	12,735
Professional Development	13,800	25,845	1,250	0	0	10,000	0	23,295
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	316,530	265,520	0	0	0	383,266	0	332,256
Career and Postsecondary Education	142,300	134,807	0	0	0	140,000	0	132,507
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	15,650	16,701	0				0	1,051
Textbook & Student Materials Revolving		20,965						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	236,624	0	236,624			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		198,122						XXXXXXXXXX
Activity Funds		2,347						XXXXXXXXXX
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					0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	50,566	0	XXXXXXXXXX	50,566	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>4,103,518</b>	<b>1,333,915</b>	<b>2,451,792</b>	<b>137,016</b>	<b>0</b>	<b>753,266</b>	<b>765,250</b>	<b>1,116,287</b>
Less Transfers	753,266							
<b>TOTAL Budget Expenditures</b>	<b>\$3,350,252</b>							

#### Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	2,195,787	2,328,243	2,451,792
Federal Revenues	142,213	132,336	137,016
Local Revenues*	841,770	875,574	765,250
<b>Total Revenues</b>	<b>3,179,770</b>	<b>3,336,153</b>	<b>3,354,058</b>
Revenues Per Pupil	15,142	16,156	15,972

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.



**Enrollment Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>% inc/ dec</b>	<b>2016-2017 Actual</b>	<b>% inc/ dec</b>	<b>2017-2018 Actual</b>	<b>% inc/ dec</b>	<b>2018-2019 Budget</b>	<b>% inc/ dec</b>
FTE Enrollment (excl. Virtual)*	205.5	211.5	3%	210.0	-1%	206.5	-2%	210.0	2%
Number of Students - Free Meals	93	93	0%	89	-4%	83	-7%	70	-16%
Number of Students - Reduced Meals	28	28	0%	27	-4%	25	-7%	47	88%

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

**Miscellaneous Information  
Mill Rates by Fund**

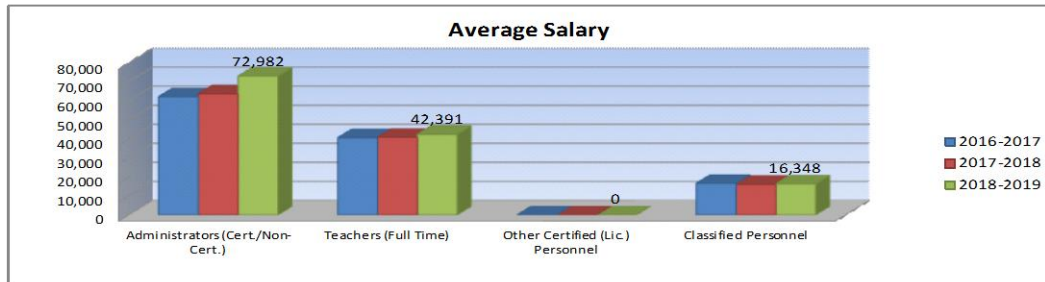
	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	22.677	23.175	21.195
Adult Education	0.000	0.000	0.000
Capital Outlay	7.997	7.490	7.490
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	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
<b>TOTAL USD</b>	<b>50.674</b>	<b>50.665</b>	<b>48.685</b>
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
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$20,784,680	\$22,941,313	\$25,015,870
Bonded Indebtedness	0	0	0

USD# 426  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.5	217,500	62,143	3.5	222,850	63,671	3.5	255,437	72,982
Teachers (Full Time)	23.5	954,394	40,613	24.0	979,394	40,808	24.0	1,017,394	42,391
Other Certified (Licensed) Personnel	0.0		0	0.0		0	0.0		0
Classified Personnel	26.0	432,462	16,633	28.0	451,543	16,127	28.0	457,754	16,348
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX



**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