

Budget at a Glance 2018-19



USD Valley Falls



School Finance
Kansas State Department of Education
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Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,282,091	61%	3,373,364	62%	3%	3,735,376	60%	11%
Student Support Services	20,765	0%	51,200	1%	147%	58,113	1%	14%
Instructional Support Services	29,531	1%	41,749	1%	41%	67,267	1%	61%
Administration & Support	782,453	14%	805,706	15%	3%	754,274	12%	-6%
Operations & Maintenance	475,619	9%	364,297	7%	-23%	632,857	10%	74%
Transportation	269,456	5%	189,903	3%	-30%	331,252	5%	74%
Food Services	204,632	4%	182,818	3%	-11%	202,159	3%	11%
Capital Improvements	85,703	2%	163,929	3%	91%	200,000	3%	22%
Debt Services	253,894	5%	258,056	5%	2%	259,006	4%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	5,404,144	100%	5,431,022	100%	0%	6,240,304	100%	15%
Amount per Pupil	\$14,970		\$15,086		1%	\$17,628		17%
Current Expenditures**	4,951,313	100%	4,911,029	100%	-1%	5,335,311	100%	9%
Amount per Pupil	\$13,716		\$13,642		-1%	\$15,072		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,269,095	60%	3,346,169	62%	2%	3,705,376	59%	-3%
Instruction*** (Current Expenditures)	3,269,095	66%	3,346,169	68%	2%	3,705,376	69%	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

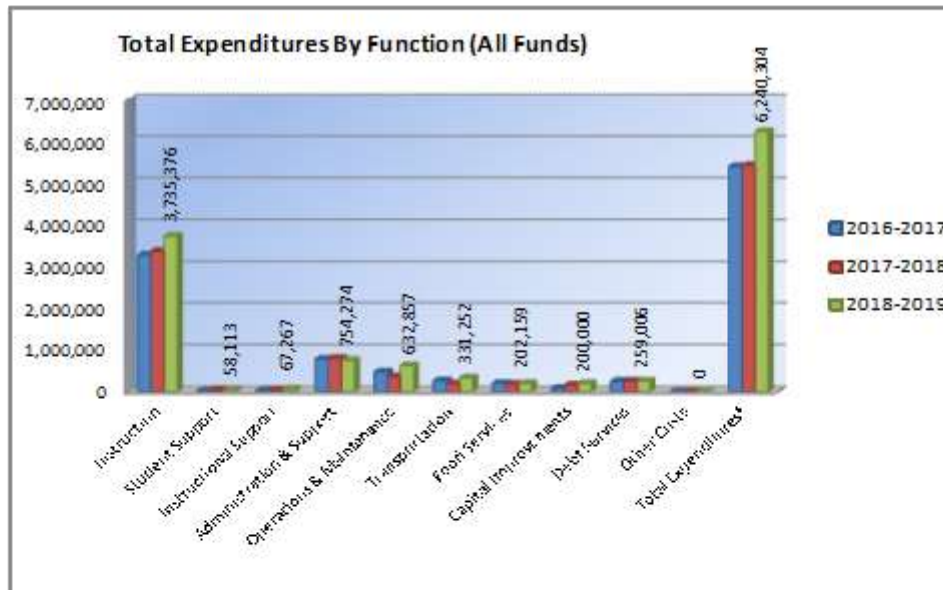
Capital Improvements - 4000

Debt Services - 5100

Transfers - 5200

Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	3,282,091	3,373,364	3,735,376
Student Support	20,765	51,200	58,113
Instructional Support	29,531	41,749	67,267
Administration & Support	782,453	805,706	754,274
Operations & Maintenance	475,619	364,297	632,857
Transportation	269,456	189,908	331,252
Food Services	204,632	182,818	202,159
Capital Improvements	85,709	163,929	200,000
Debt Services	253,894	258,056	259,006
Other Costs	0	0	0
Total Expenditures*	5,404,144	5,431,022	6,240,304



*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk (yr 04), 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, KPERG Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Corp Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	9,092	9,370	10,552
Student Support	58	142	164
Instructional Support	82	116	190
Administration & Support	2,167	2,238	2,131
Operations & Maintenance	1,318	1,012	1,788
Transportation	746	528	936
Food Services	567	508	571
Capital Improvements	237	455	565
Debt Services	703	717	732
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,970	15,086	17,628
Enrollment (FTE)*	361.0	360.0	354.0

**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**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,021,586	60%	2,017,874	63%	0%	2,106,342	64%	4%
Student Support	0	0%	45,760	1%	0%	46,550	1%	2%
Instructional Support	21,869	1%	21,690	1%	-1%	21,520	1%	-1%
Administration & Support	750,003	22%	756,888	23%	1%	691,274	21%	-9%
Operations & Maintenance	458,197	14%	279,851	9%	-39%	295,870	9%	6%
Transportation	130,496	4%	105,842	3%	-19%	112,152	3%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,382,151	100%	3,227,905	100%	-5%	3,273,708	100%	1%
Amount per Pupil	\$9,369		\$8,966		-4%	\$9,248		3%

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	1,788,863	1,777,455	-1%	1,795,987	1%
Federal Funds	97,696	88,663	-9%	81,310	-8%
Supplemental General	232,723	240,419	3%	310,355	29%
At Risk (4yr Old)	45,695	47,748	4%	52,000	9%
At Risk (K-12)	186,544	187,698	1%	227,425	21%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	12,996	27,195	109%	30,000	10%
Driver Education	4,391	0	-100%	19,559	0%
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	711,454	740,479	4%	903,264	22%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	40,024	41,441	4%	50,499	22%
Gifts/Grants	87	3,272	3661%	23,412	616%
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	120,606	182,365	51%	241,565	32%
Contingency Reserve	77	34	-56%		
Text Book & Student Material	7,464	6,304	-16%		
Activity Fund	33,471	30,291	-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%
SUBTOTAL	3,282,091	3,373,364	3%	3,735,376	11%
Enrollment (FTE)*	361.0	360.0	0%	354.0	-2%
Amount per Pupil	9,092	9,370	3%	10,552	13%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,282,091	3,373,364	3%	3,735,376	11%

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	Local	Other		
					Interest	Transfers		
General	3,347,827	0	3,347,827	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,172,161	33,521	693,802			0	444,838	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	52,000	2,000		0	0	50,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	227,425	40,000		0	0	187,425	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	645,987	415,161	77,712	0	500	0	171,703	19,089
Driver Training	19,559	12,719	2,340	0	0	0	4,500	0
Dedining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	192,159	32,890	1,443	81,159	0	8,000	68,667	0
Professional Development	30,519	9,470	2,500	0	0	18,549	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	1,004,364	52,058	0	0	0	952,306	0	0
Career and Postsecondary Education	56,727	16,287	10,440	0	0	30,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	23,412	18,412	0				5,000	0
Textbook & Student Materials Revolving		85,704						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	374,128	0	374,128			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		269,440						XXXXXXXXXX
Activity Funds		6,099						XXXXXXXXXX
Bond and Interest #1	259,006	278,994	126,913	0	0		161,188	308,089
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	0
Coop Special Education	0	0	0	0			0	0
Federal Funds	81,310	0	XXXXXXXXXXXX	81,310	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX
SUBTOTAL	7,486,584	1,272,755	4,637,105	162,469	500	1,246,280	855,896	327,178
Less Transfers	1,246,280							
TOTAL Budget Expenditures	\$6,240,304							

Sources of Revenue -- State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	4,190,108	4,328,552	4,637,105
Federal Revenues	217,168	206,914	162,469
Local Revenues*	951,999	982,915	856,396
Total Revenues	5,359,275	5,518,381	5,655,970
Revenues Per Pupil	14,846	15,329	15,977

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

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	386.0	363.0	-6%	361.0	-1%	360.0	0%	354.0	-2%
Number of Students - Free Meals	143	128	-10%	117	-9%	101	-14%	95	-6%
Number of Students - Reduced Meals	70	49	-30%	52	6%	49	-6%	68	39%

*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**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	19.883	21.004	21.297
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.999	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	7.326	6.607	7.615
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	55.209	55.610	56.912
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	1.000	1.000	0.854
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.000	1.000	0.854

Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$17,969,301	\$18,897,570	\$19,824,546
Bonded Indebtedness	2,910,000	2,720,000	2,315,000

**LBID# 338
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)	6.0	393,972	65,662	6.0	368,410	61,402	6.0	355,217	59,203
Teachers (Full Time)	30.5	1,526,026	50,034	30.5	1,358,224	44,532	30.0	1,248,740	41,625
Other Certified (Licensed) Personnel	2.0	102,093	51,047	2.0	88,736	44,368	1.0	43,874	43,874
Classified Personnel	24.0	634,439	26,435	24.0	616,938	25,706	24.0	629,983	26,249
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX



DEFINITIONS

Administrators: *Certified (Licensed) – Superintendent, Assistant Superintendent, Administrative Assistant, Principal, Assistant Principal, Director/Supervisor Special Education, Director/Supervisor of Health, Director/Supervisor of Voc Ed, Instructional Consultant/Supervisor, All Other Director/Supervisor.

**Non-Certified – Assistant Superintendent, Business Manager, Business Services Director/Consultant/Supervisor, Food Service Director/Consultant/Supervisor, Transportation Director/Consultant/Supervisor, Custodial Maintenance Director/Consultant/Supervisor, Other Director/Consultant/Supervisor.

Teachers (Full Time Only): *Partial Assignment Teachers, Special Education Teachers, Partial regular Teachers, Kindergarten Teachers, Reading Specialist Teachers, All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers, Library/Media Specialist, School Counselor, Clinical or School Psychology, Speech Pathology, Audiology, Nurses (RN); Social Workers.

Classified Personnel: **Maintenance Services Staff, Library/Media Aide, Security Officers, Regular Education Teacher Aide, Secretarial/Clerical, Special Education Paraprofessionals, Nurses (LPN); Food Service Workers, Custodian, Bus Drivers.

Substitute/Temporary: **Substitute Teachers, Contracting Assistants and other substitute temporary help.

Total Salary: Reported salary including employee reduction plan^{***}, supplemental and extra pay for summer school, and bond 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 Administrative, Classified Personnel and Substitute/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 an employer contribution.

****Bond paid fringe benefits [employer paid] include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and other medical expense insurance. Does not include social security, workers' compensation, and an employer contribution.

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