Budget at a Glance

2004 - 2005

Valley Falls USD #338

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Summary of Total Expenditures By Function
(All Funds)

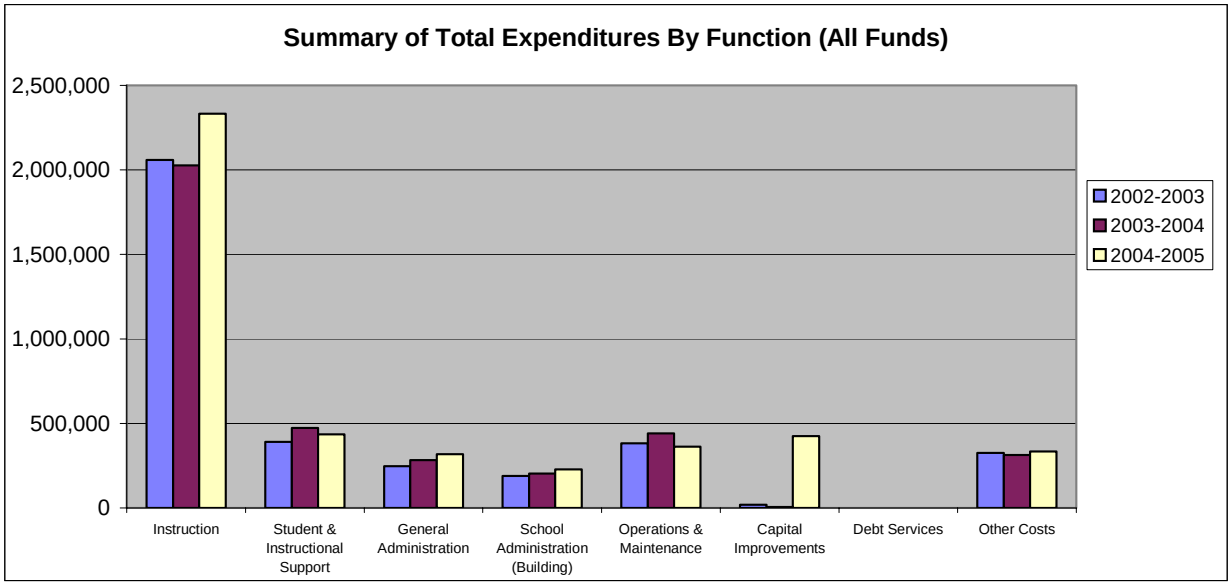
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,058,632	57%	2,026,279	54%	-2%	2,332,645	53%	15%
Student & Instructional Support	390,999	11%	473,371	13%	21%	434,612	10%	-8%
General Administration	247,251	7%	283,384	8%	15%	317,263	7%	12%
School Administration (Building)	189,863	5%	204,840	5%	8%	228,408	5%	12%
Operations & Maintenance	383,314	11%	441,280	12%	15%	362,946	8%	-18%
Capital Improvements	19,177	1%	6,722	0%	-65%	425,000	10%	6223%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	326,528	9%	312,927	8%	-4%	334,276	8%	7%
Total Expenditures	3,615,764	100%	3,748,803	100%	4%	4,435,150	100%	18%
Amount per Pupil	$8,370		$8,648		3%	$10,460		21%

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.

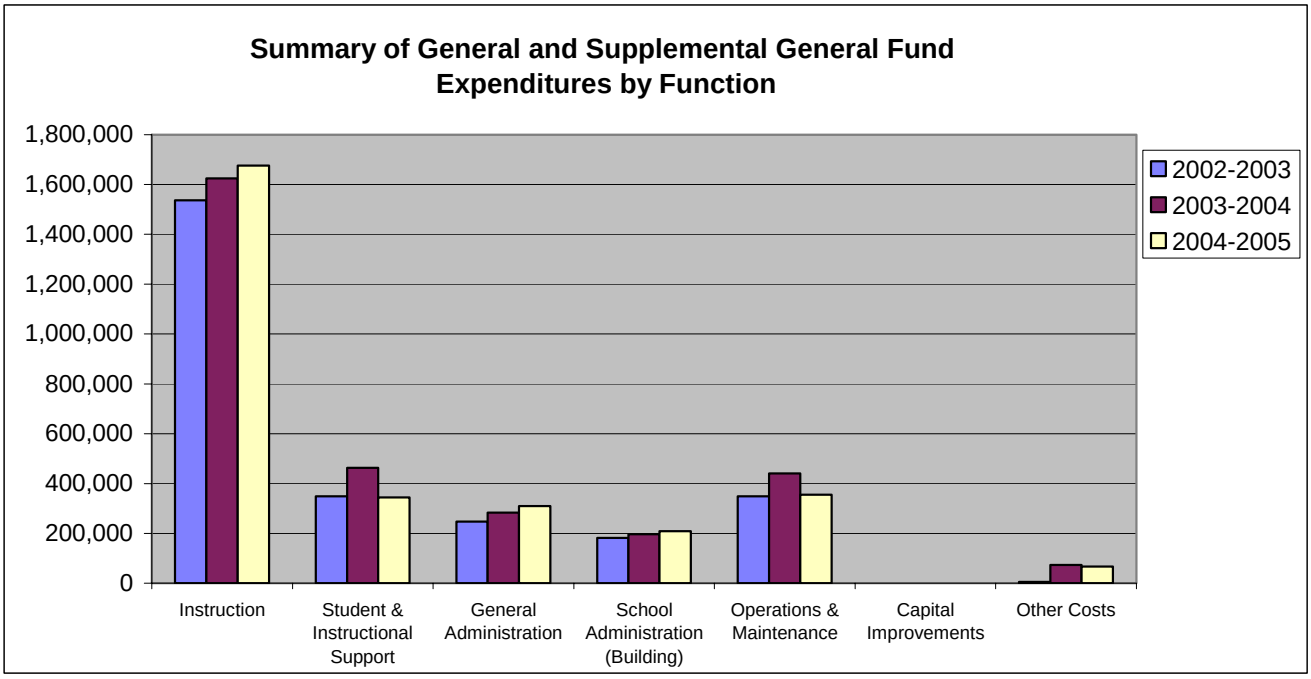
Further definition of what goes into each category:

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



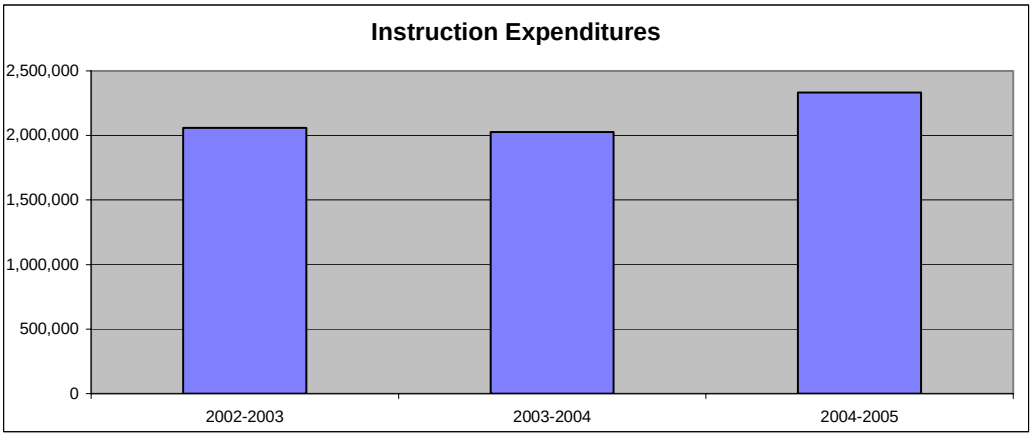
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,536,874	58%	1,624,225	53%	6%	1,675,604	57%	3%
Student & Instructional Support	348,763	13%	463,182	15%	33%	344,501	12%	-26%
General Administration	247,251	9%	283,384	9%	15%	310,216	10%	9%
School Administration (Building)	181,574	7%	196,551	6%	8%	208,977	7%	6%
Operations & Maintenance	348,379	13%	441,058	14%	27%	355,798	12%	-19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,000	0%	73,564	2%	1371%	66,600	2%	-9%
Total Expenditures	2,667,841	100%	3,081,964	100%	16%	2,961,696	100%	-4%
Amount per Pupil	$6,176		$7,109		15%	$6,985		-2%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,525,101		1,564,225	3%		1,615,604	3%
Federal Funds	93,609		91,089	-3%		76,003	-17%
Supplemental General	11,773		60,000	410%		60,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		854	0%		80,000	9268%
Driver Education	4,986		5,064	2%		4,620	-9%
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	9,698		9,396	-3%		10,000	6%
Special Education	369,760		273,464	-26%		375,000	37%
Technology Education	1,924						
Transportation	0						
Vocational Education	27,682		9,419	-66%		22,800	142%
Gifts/Grants	0		0	0%		1,000	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						87,618	
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,099		12,768	-9%			
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	2,058,632		2,026,279	-2%		2,332,645	15%
Enrollment (FTE)*	432.0		433.5	0%		424.0	-2%
Amount per Pupil	4,765		4,674	-2%		5,502	18%
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	2,058,632		2,026,279	-2%		2,332,645	15%



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.

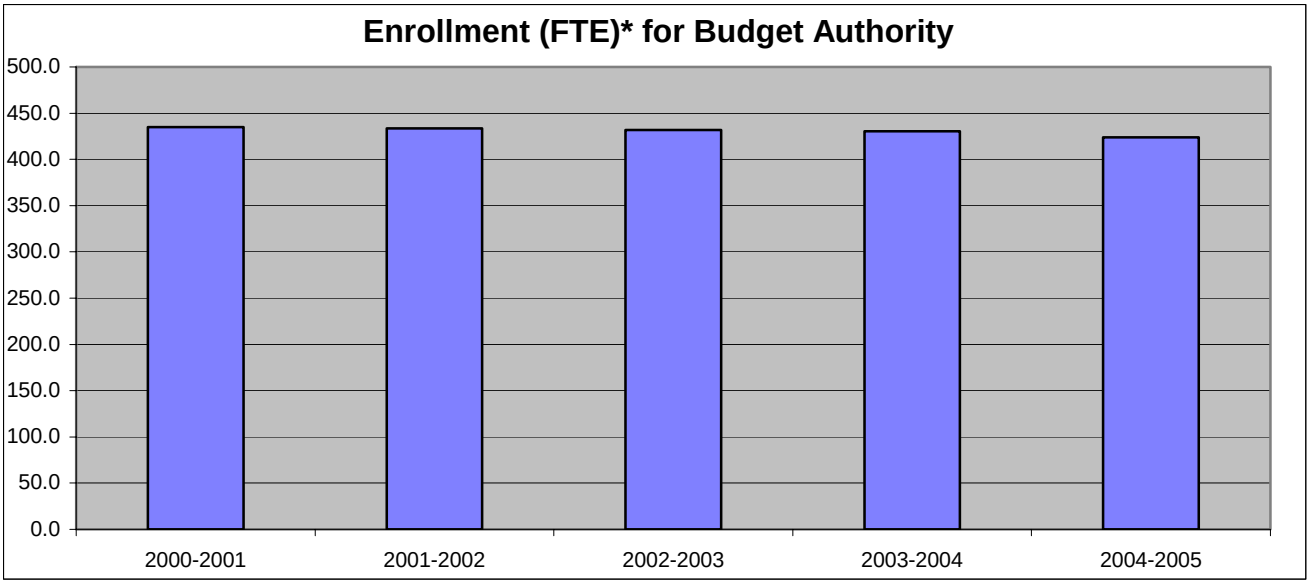
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

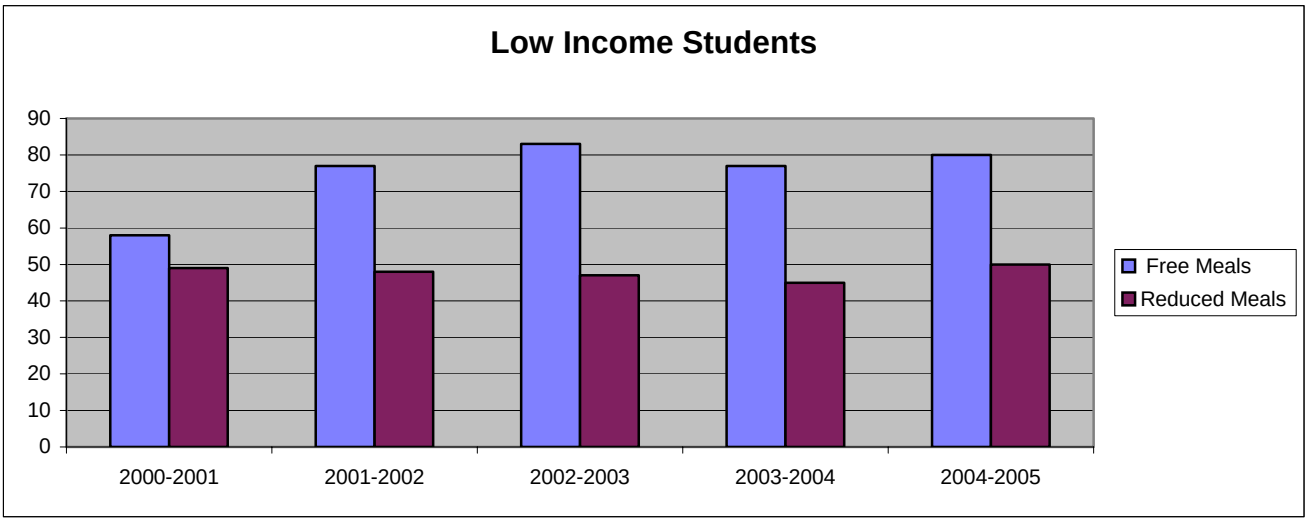
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,946,696	0	2,733,761	0		0	212,935
Supplemental General	545,000	25,022	305,146				214,832
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	550,000	876,902		0	16,000	0	6,407
Driver Training	4,620	0	4,620		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	209,521	800	2,881	66,525	0	35,000	104,315
Professional Development	40,000	0	0	0	0	40,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	10,000	0		0	0	10,000	0
Special Education	426,500	33,589	0	0	0	415,000	0
Vocational Education	30,000			0	0	30,000	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	1,000	0					1,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	125,810	0	125,810				
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	76,003	2,649	xxxxxxxxxxx	73,354	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,965,150	938,962	3,172,218	139,879	16,000	530,000	539,489
Less Transfers	530,000						
TOTAL Budget Expenditures	$4,435,150						

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)*	435.0	433.5	0%	432.0	0%	430.5	0%	424.0	-2%
Number of Students - Free Meals	58	77	33%	83	8%	77	-7%	80	4%
Number of Students - Reduced Meals	49	48	-2%	47	-2%	45	-4%	50	11%

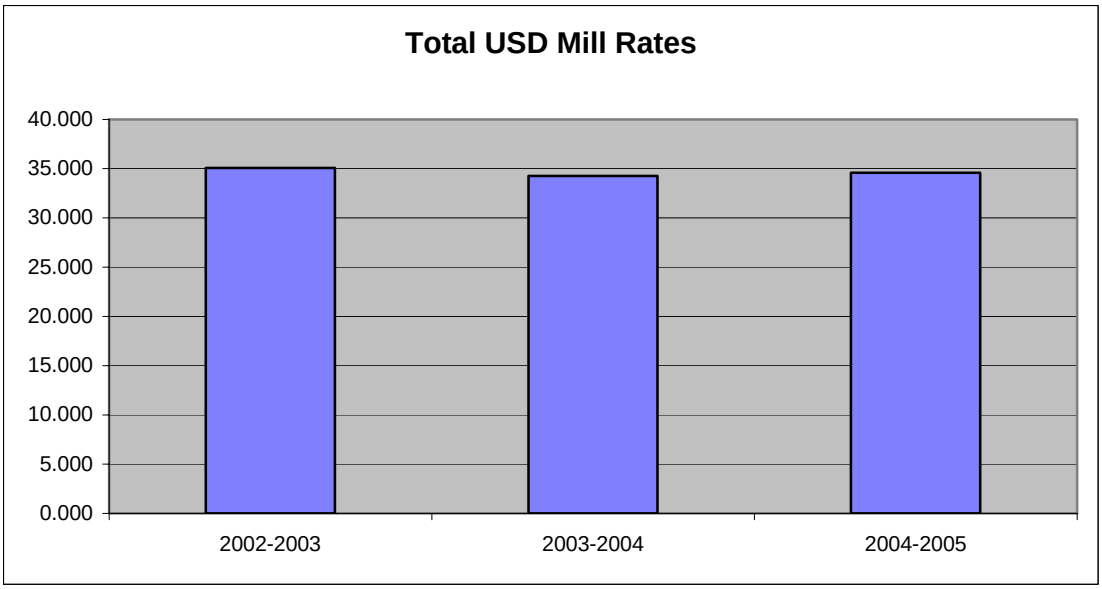




*FTE for state aid and budget authority purposes for general fund.

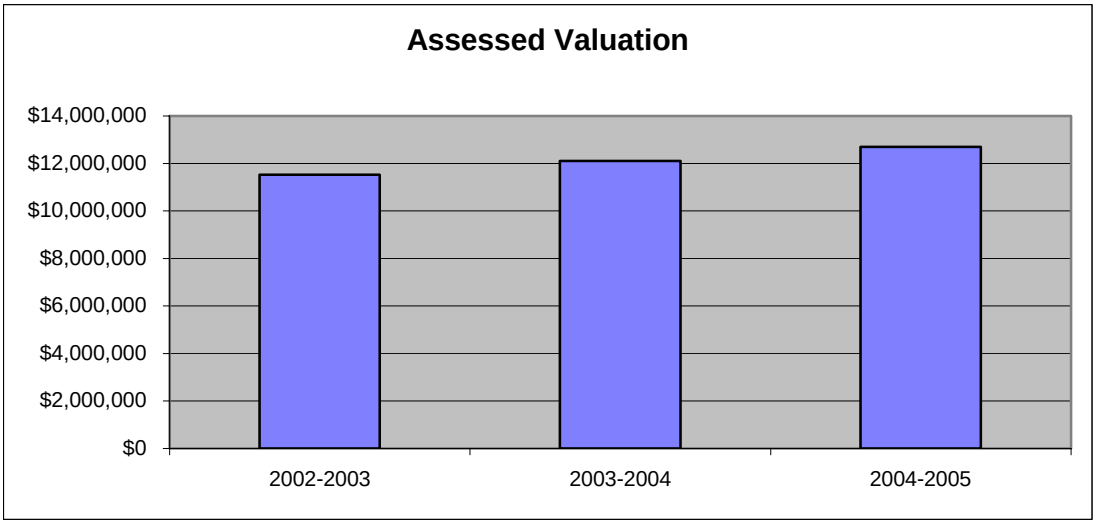
Miscellaneous Information
Mill Rates by Fund

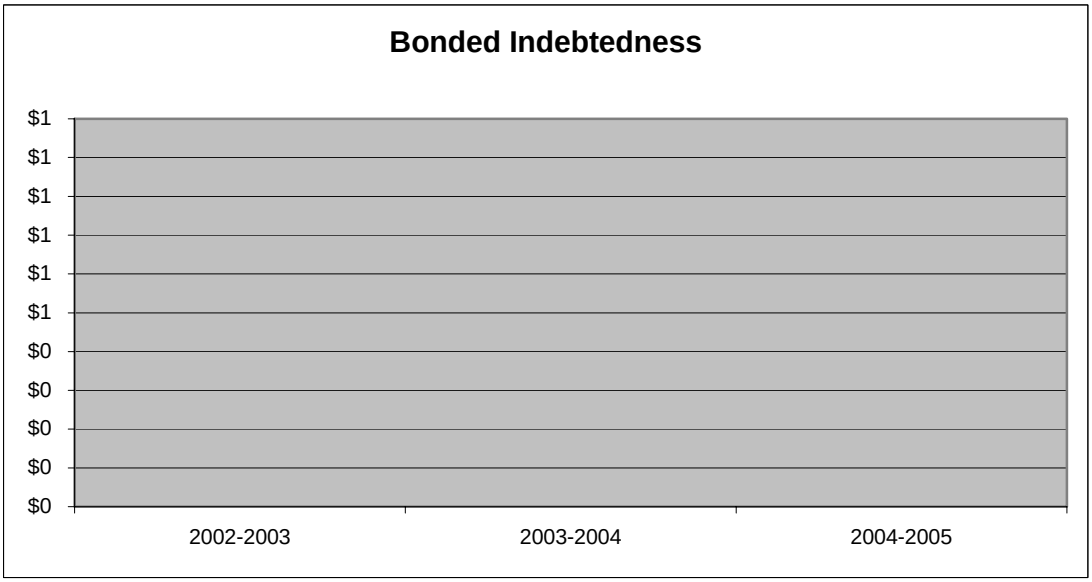
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.063	14.245	14.578
Adult Education	0.000	0.000	0.000
Capital Outlay	3.990	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & 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	**35.053**	**34.245**	**34.578**
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	$11,528,455	$12,107,837	$12,696,891
Bonded Indebtedness	0	0	0





USD# 338
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	179,193	59,731	3.0	181,493	60,498	3.0	191,493	63,831
Teachers (Full Time)	36.0	1,279,972	35,555	37.0	1,235,980	33,405	36.0	1,284,740	35,687
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	25.0	462,123	18,485	27.0	419,112	15,523	27.0	427,494	15,833
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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