Budget at a Glance

2005 - 2006

Valley Falls

Table of Contents

Summary of Total Expenditures……....1

Summary of General and Supplemental General Fund Expenditures……..2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2005-06
(previously Co99a)……...4

Enrollment and Low Income Students……..5

Mill Rates by Fund……..…6

Assessed Valuation and Bonded Indebtedness…….....7

Average Salary…….…....8

KSDE Website Information…….…...9

Summary of Total Expenditures By Function
(All Funds)

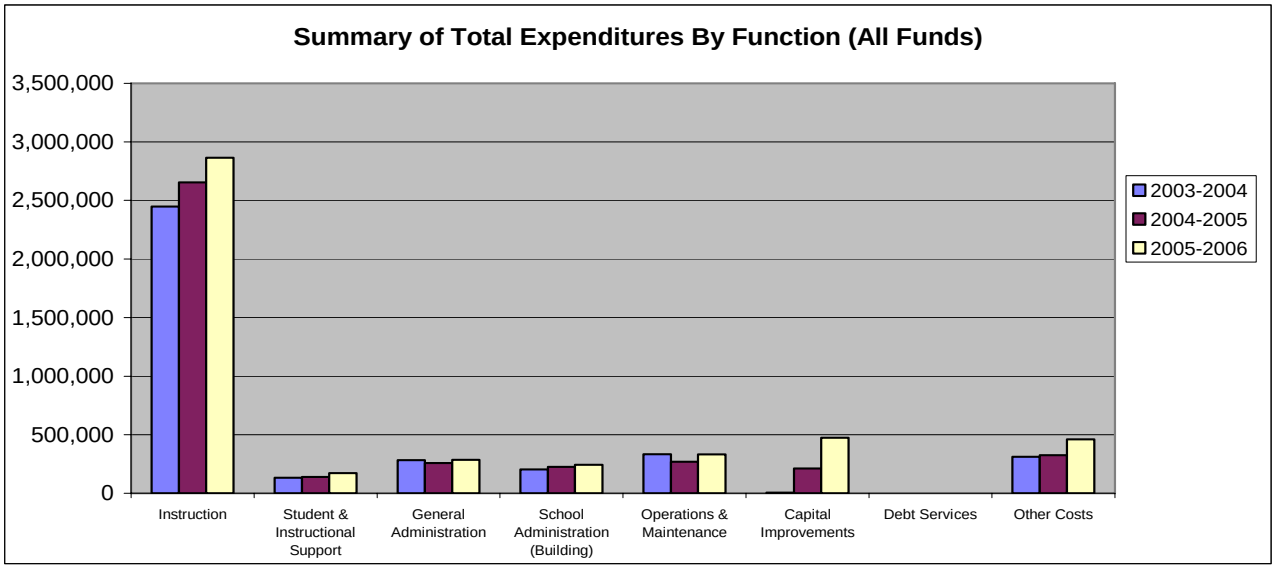
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,448,296	66%	2,653,479	65%	8%	2,865,302	59%	8%
Student & Instructional Support	133,342	4%	139,933	3%	5%	173,788	4%	24%
General Administration	283,383	8%	258,744	6%	-9%	285,129	6%	10%
School Administration (Building)	204,841	6%	226,533	6%	11%	243,183	5%	7%
Operations & Maintenance	334,903	9%	269,804	7%	-19%	332,664	7%	23%
Capital Improvements	6,722	0%	212,089	5%	3055%	475,000	10%	124%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	312,127	8%	325,801	8%	4%	460,459	10%	41%
Total Expenditures	3,723,614	100%	4,086,383	100%	10%	4,835,525	100%	18%
Amount per Pupil	$8,590		$9,638		12%	$11,405		18%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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, 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.

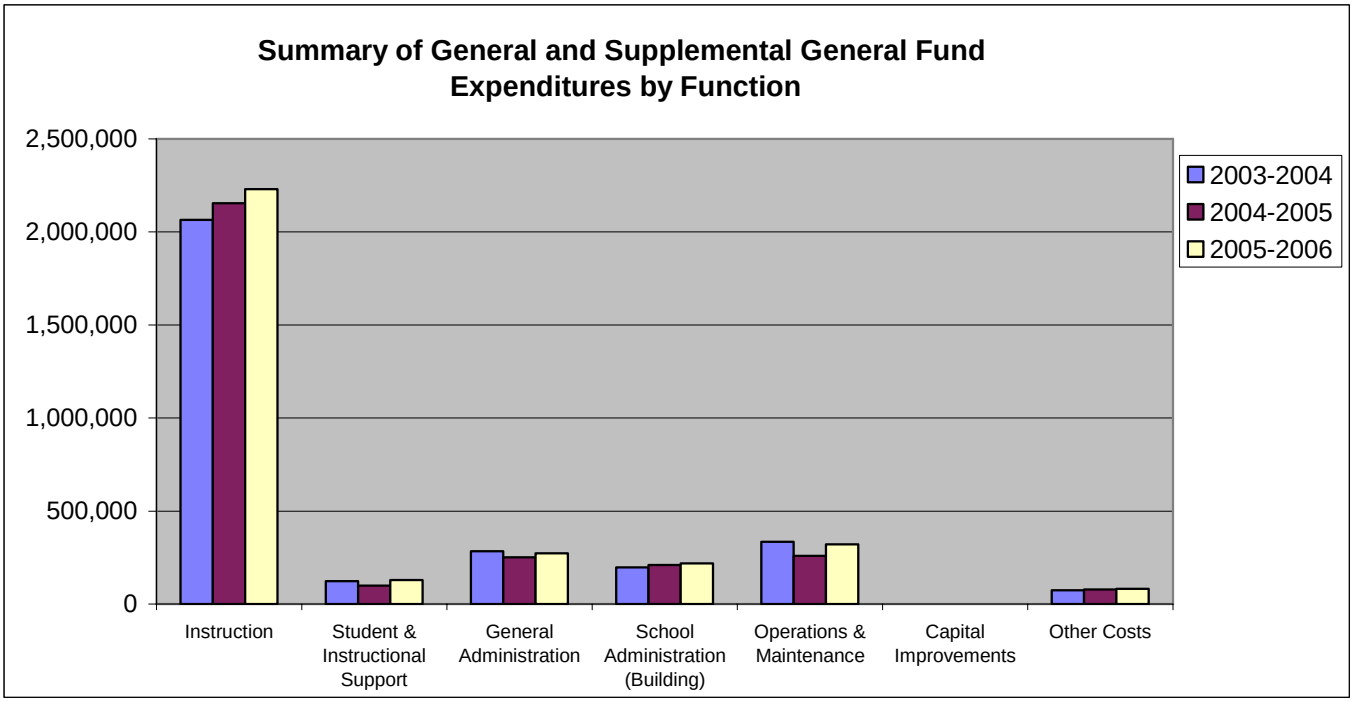
Further definition of what goes into each category:

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



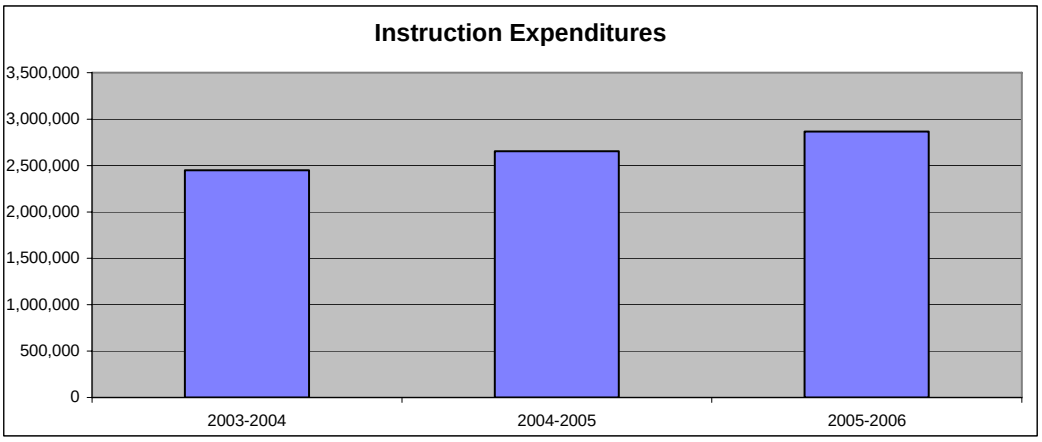
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,065,054	67%	2,155,491	71%	4%	2,229,948	69%	3%
Student & Instructional Support	123,153	4%	98,661	3%	-20%	129,626	4%	31%
General Administration	283,383	9%	251,962	8%	-11%	272,821	8%	8%
School Administration (Building)	196,551	6%	209,181	7%	6%	218,464	7%	4%
Operations & Maintenance	334,682	11%	258,171	8%	-23%	320,356	10%	24%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	73,564	2%	78,793	3%	7%	81,563	3%	4%
Total Expenditures	3,076,387	100%	3,052,259	100%	-1%	3,252,778	100%	7%
Amount per Pupil	$7,097		$7,199		1%	$7,672		7%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,558,649	1,721,805	10%	1,743,916	1%
Federal Funds	85,489	103,895	22%	85,000	-18%
Supplemental General	506,405	433,686	-14%	486,032	12%
At Risk (4yr Old)				0	
At Risk (K-12)				65,968	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	409	241	-41%	0	-100%
Driver Education	5,065	0	-100%	4,400	0%
Declining Enrollment				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	9,396	10,000	6%	2,074	-79%
Special Education	273,464	288,029	5%	282,324	-2%
Vocational Education	9,419	16,698	77%	52,000	211%
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		79,125		143,588	81%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
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	2,448,296	2,653,479	8%	2,865,302	8%
Enrollment (FTE)*	433.5	424.0	-2%	424.0	0%
Amount per Pupil	5,648	6,258	11%	6,758	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,448,296	2,653,479	8%	2,865,302	8%



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

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

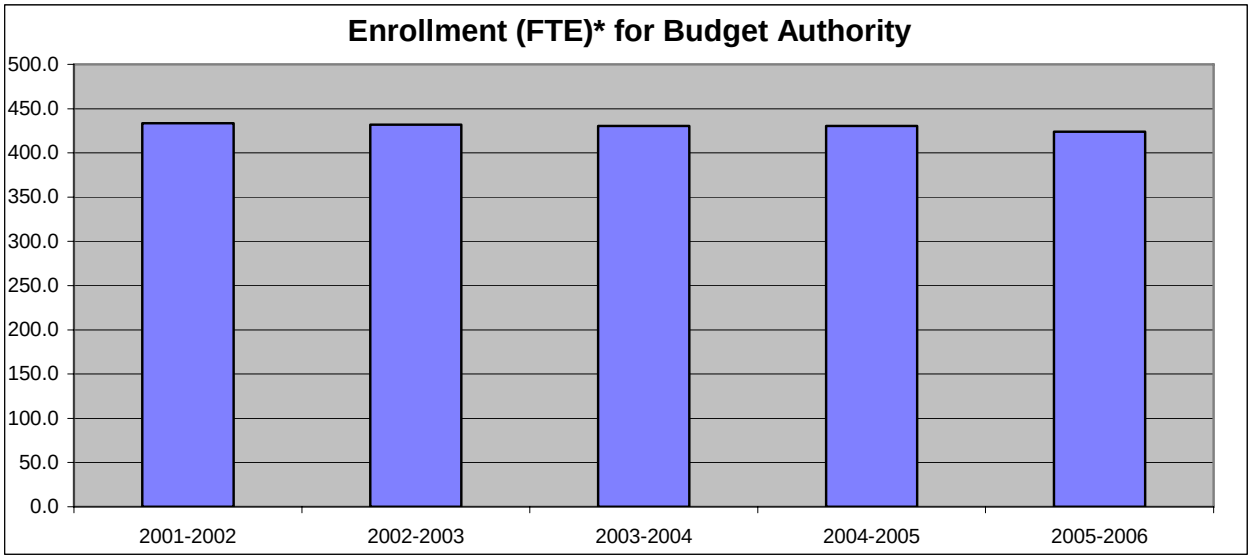
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

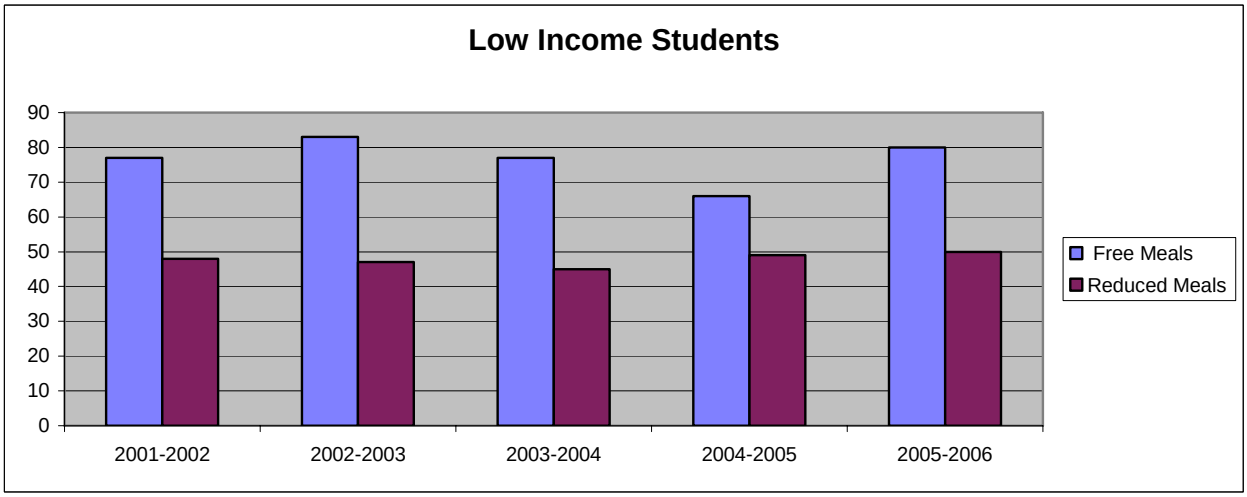
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,129,746	0	2,911,479	0		0	218,267
Supplemental General	607,000	0	369,845				237,155
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	65,968	0		0	0	65,968	0
Bilingual Education	0			0	0	0	0
Capital Outlay	600,000	706,720	11,439	0	19,000	0	43,235
Driver Training	4,400	0	4,400		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	204,690	2,956	2,881	68,670	0	25,000	105,183
Professional Development	35,956	0	1,956	0	0	34,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	2,074	2,074		0	0	0	0
Special Education	327,533	20,533	0	3,500	0	307,000	0
Vocational Education	52,000			0	0	52,000	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	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	205,126	0	205,126				
Tuition Reimbursement		0	0	0			0
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	85,000	0	xxxxxxxxxxx	85,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,319,493	732,283	3,507,126	157,170	19,000	483,968	603,840
Less Transfers	483,968						
TOTAL Budget Expenditures	$4,835,525						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	433.5	432.0	0%	430.5	0%	430.4	0%	424.0	-1%
Number of Students - Free Meals	77	83	8%	77	-7%	66	-14%	80	21%
Number of Students - Reduced Meals	48	47	-2%	45	-4%	49	9%	50	2%

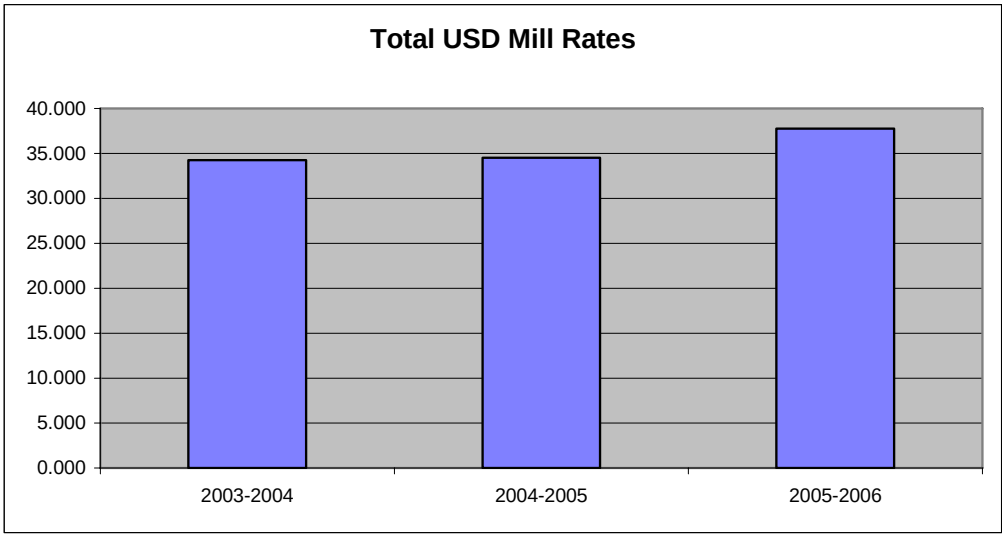




*FTE for state aid and budget authority purposes for general fund.

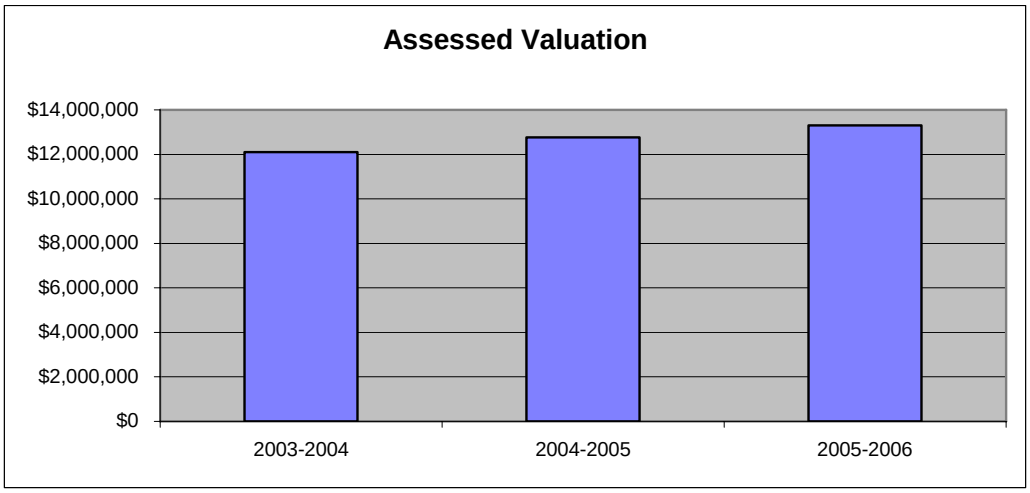
Miscellaneous Information
Mill Rates by Fund

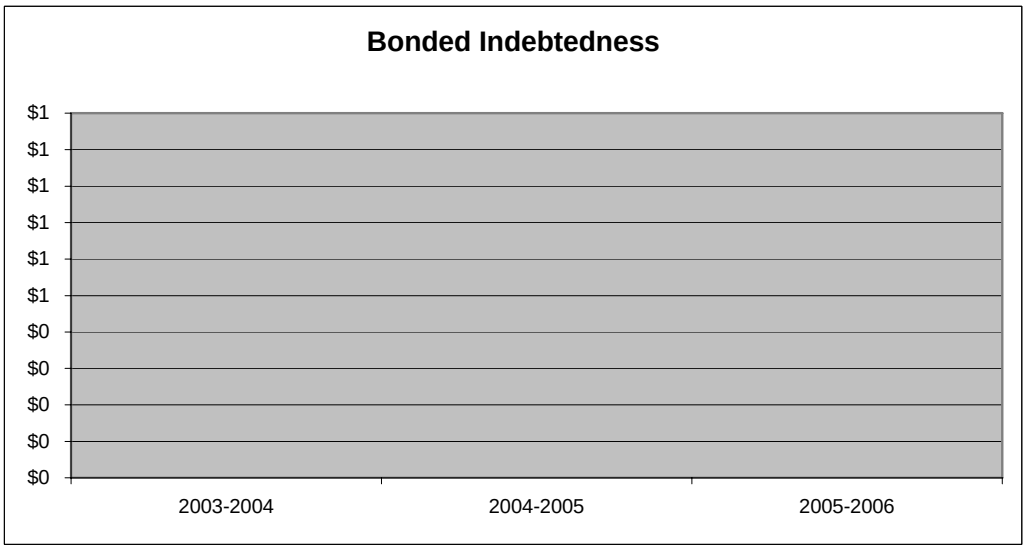
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.240	14.498	15.744
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	**34.240**	**34.498**	**37.744**
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	0.979
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.979**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$12,107,837	$12,766,403	$13,300,991
Bonded Indebtedness	0	0	0





USD# 338
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	181,493	60,498	3.0	195,800	65,267	3.0	210,485	70,162
Teachers (Full Time)	37.0	1,235,980	33,405	36.0	1,445,363	40,149	36.0	1,553,765	43,160
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	27.0	419,112	15,523	27.0	448,817	16,623	27.0	471,258	17,454
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