

# Budget at a Glance 2017-18



USD 400 - Smoky 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)**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	6,167,973	55%	6,131,376	54%	-1%	8,078,204	57%	32%
Student Support Services	240,501	2%	223,877	2%	-7%	367,854	3%	64%
Instructional Support Services	524,282	5%	551,224	5%	5%	710,144	5%	29%
Administration & Support	1,165,496	10%	1,180,459	10%	1%	1,451,884	10%	23%
Operations & Maintenance	927,757	8%	823,504	7%	-11%	1,486,135	10%	80%
Transportation	652,760	6%	719,645	6%	10%	1,019,552	7%	42%
Food Services	415,531	4%	377,545	3%	-9%	504,900	4%	34%
Capital Improvements	116,492	1%	505,301	4%	334%	550,000	4%	9%
Debt Services	1,007,100	9%	873,650	8%	-13%	0	0%	-100%
Other Costs	750	0%	750	0%	0%	10,000	0%	1233%
<b>Total Expenditures*</b>	<b>11,218,642</b>	<b>100%</b>	<b>11,387,331</b>	<b>100%</b>	<b>2%</b>	<b>14,178,673</b>	<b>100%</b>	<b>25%</b>
Amount per Pupil	\$10,955		\$10,777		-2%	\$12,310		14%
<b>Current Expenditures**</b>	<b>9,789,452</b>	<b>100%</b>	<b>9,636,610</b>	<b>100%</b>	<b>-2%</b>	<b>12,302,827</b>	<b>100%</b>	<b>28%</b>
Amount per Pupil	\$9,559		\$9,120		-5%	\$10,681		17%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	5,903,110	53%	5,812,424	51%	-2%	7,302,358	52%	1%
Instruction*** (Current Expenditures)	5,903,110	60%	5,812,424	60%	0%	7,302,358	59%	-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, 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

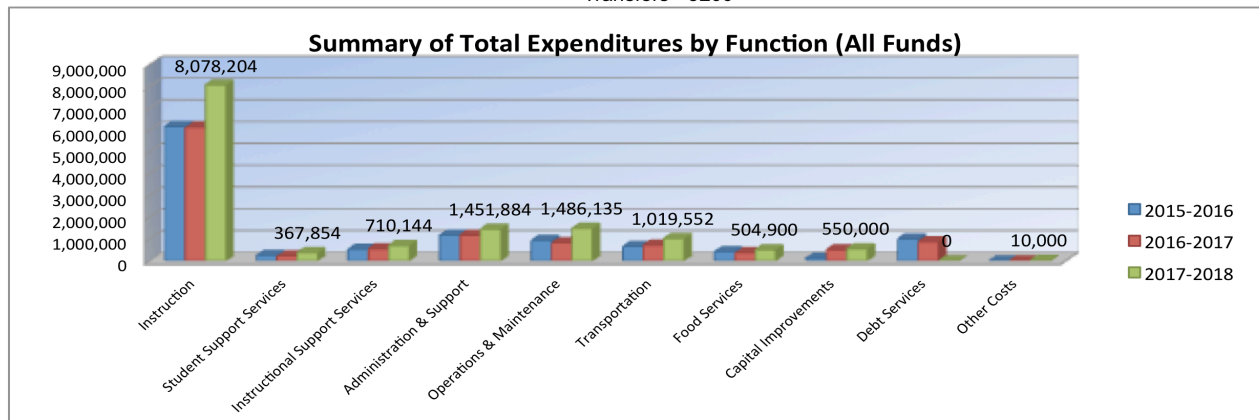
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

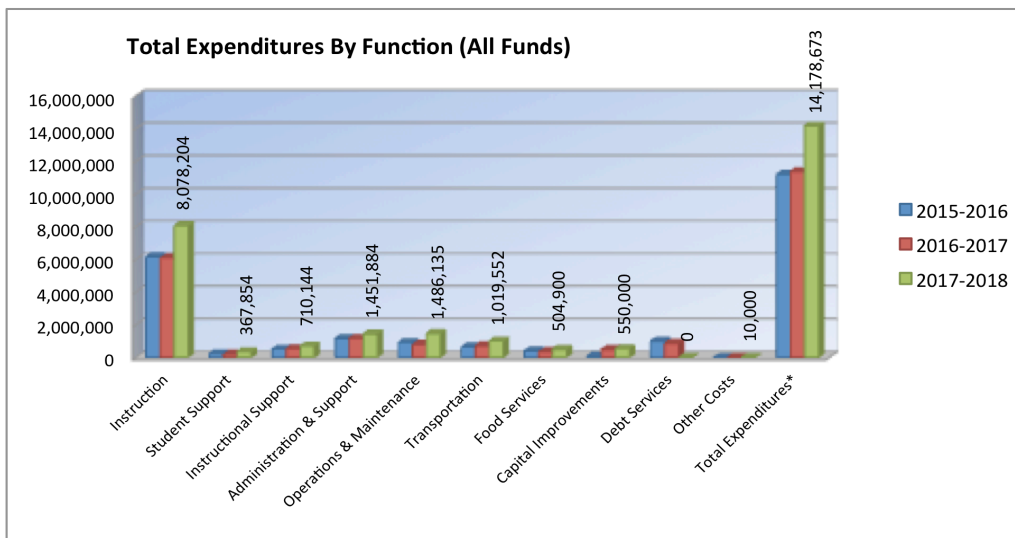
Debt Services - 5100

Transfers - 5200



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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	6,167,973	6,131,376	8,078,204
Student Support	240,501	223,877	367,854
Instructional Support	524,282	551,224	710,144
Administration & Support	1,165,496	1,180,459	1,451,884
Operations & Maintenance	927,757	823,504	1,486,135
Transportation	652,760	719,645	1,019,552
Food Services	415,531	377,545	504,900
Capital Improvements	116,492	505,301	550,000
Debt Services	1,007,100	873,650	0
Other Costs	750	750	10,000
<b>Total Expenditures*</b>	<b>11,218,642</b>	<b>11,387,331</b>	<b>14,178,673</b>



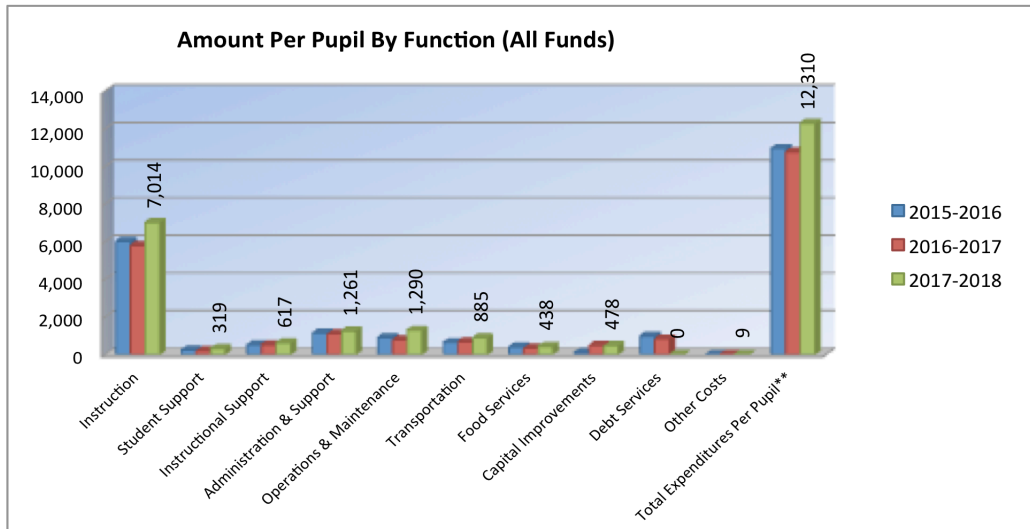
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**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	6,023	5,803	7,014
Student Support	235	212	319
Instructional Support	512	522	617
Administration & Support	1,138	1,117	1,261
Operations & Maintenance	906	779	1,290
Transportation	637	681	885
Food Services	406	357	438
Capital Improvements	114	478	478
Debt Services	983	827	0
Other Costs	1	1	9
<b>Total Expenditures Per Pupil**</b>	<b>10,955</b>	<b>10,777</b>	<b>12,310</b>
Enrollment (FTE)*	1,024.1	1,056.6	1,151.8

\*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

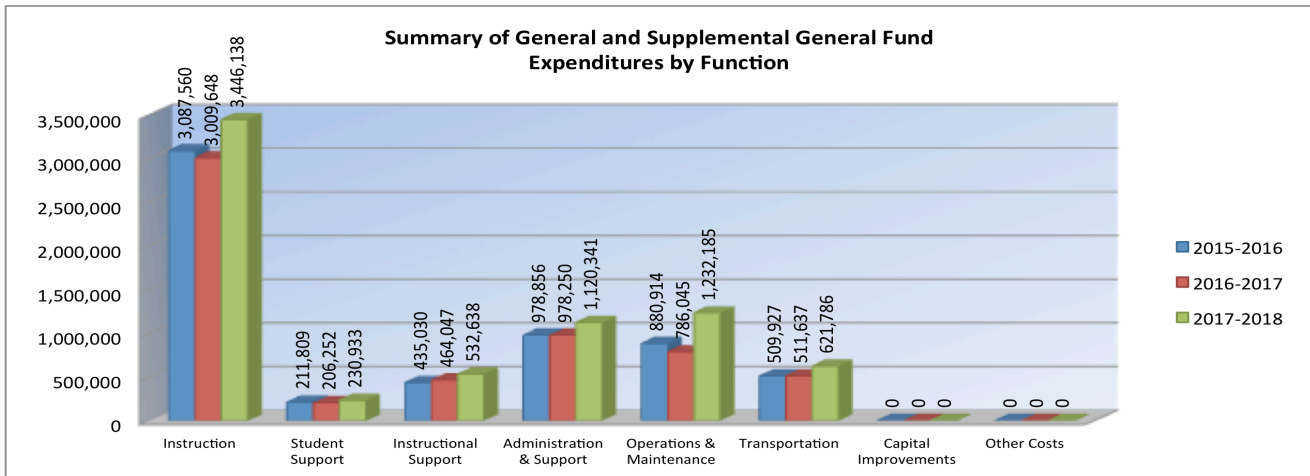


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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.

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

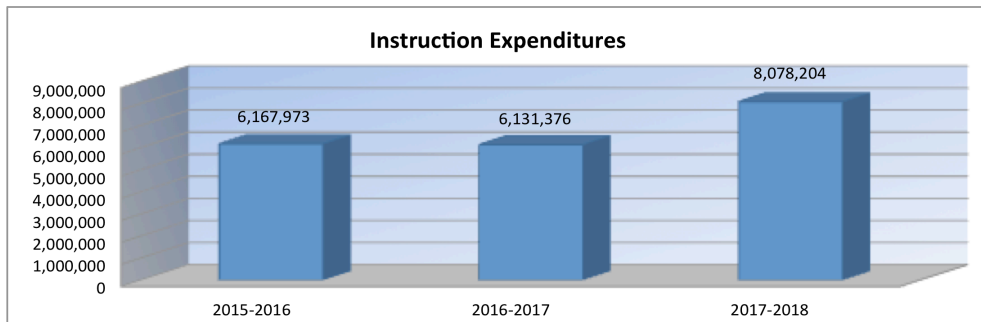
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	3,087,560	51%	3,009,648	51%	-3%	3,446,138	48%	15%
Student Support	211,809	3%	206,252	3%	-3%	230,933	3%	12%
Instructional Support	435,030	7%	464,047	8%	7%	532,638	7%	15%
Administration & Support	978,856	16%	978,250	16%	0%	1,120,341	16%	15%
Operations & Maintenance	880,914	14%	786,045	13%	-11%	1,232,185	17%	57%
Transportation	509,927	8%	511,637	9%	0%	621,786	9%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	6,104,096	100%	5,955,879	100%	-2%	7,184,021	100%	21%
Amount per Pupil	\$5,960		\$5,637		-5%	\$6,237		11%

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)**

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,807,509	2,728,601	-3%	3,104,582	14%
Federal Funds	106,192	106,281	0%	97,896	-8%
Supplemental General	280,051	281,047	0%	341,556	22%
At Risk (4yr Old)	65,483	66,520	2%	80,777	21%
At Risk (K-12)	263,773	261,233	-1%	490,055	88%
Bilingual Education	28,649	27,480	-4%	36,526	33%
Virtual Education	206,881	185,355	-10%	342,610	85%
Capital Outlay	264,863	318,952	20%	775,846	143%
Driver Education	10,214	8,551	-16%	17,740	107%
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	1,550,269	1,573,539	2%	2,067,141	31%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	248,339	254,890	3%	317,260	24%
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%	0	0%
KPERS Spec. Ret. Contribution	265,079	249,594	-6%	406,215	63%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	32,888	31,583	-4%	0	0%
Activity Fund	37,783	37,750	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%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>6,167,973</b>	<b>6,131,376</b>	<b>-1%</b>	<b>8,078,204</b>	<b>32%</b>
Enrollment (FTE)*	1,024.1	1,056.6	3%	1,151.8	9%
Amount per Pupil	6,023	5,803	-4%	7,014	21%
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%
<b>TOTAL</b>	<b>6,167,973</b>	<b>6,131,376</b>	<b>-1%</b>	<b>8,078,204</b>	<b>32%</b>



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.

\*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

USD 400

### Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	7,257,099	0	7,257,099	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	2,390,547	146,384	1,020,554			0	1,223,609	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	80,777	50,898		0	0	48,072	0	18,193
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	490,055	277,251		0	0	403,404	0	190,600
Bilingual Education	37,026	36,512		0	0	6,810	0	6,296
Virtual Education	553,149	97,668		0	0	515,481	15,000	75,000
Capital Outlay	1,875,846	1,016,988	211,452	0	0	0	647,406	0
Driver Training	23,740	24,251	7,000	0	0	0	6,250	13,761
Declining Enrollment	0	0		0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	492,482	122,211	3,527	164,247	0	5,000	202,497	5,000
Professional Development	68,200	67,122	6,820	0	0	0	0	5,742
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	2,262,554	1,216,972	0	0	0	1,334,858	0	289,276
Career and Postsecondary Education	354,170	310,435	9,510	0	0	150,000	400	116,175
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		53,708						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	658,757	0	658,757			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,200,581						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	277,428	0	0	0			277,428
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0			0			0
Coop Special Education	0	0	0	0	0			0
Federal Funds	97,896	0	XXXXXXXXXX	97,896	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>16,642,298</b>	<b>4,898,409</b>	<b>9,174,719</b>	<b>262,143</b>	<b>0</b>	<b>2,463,625</b>	<b>2,095,162</b>	<b>997,471</b>
Less Transfers	2,463,625							
<b>TOTAL Budget Expenditures</b>	<b>\$14,178,673</b>							

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

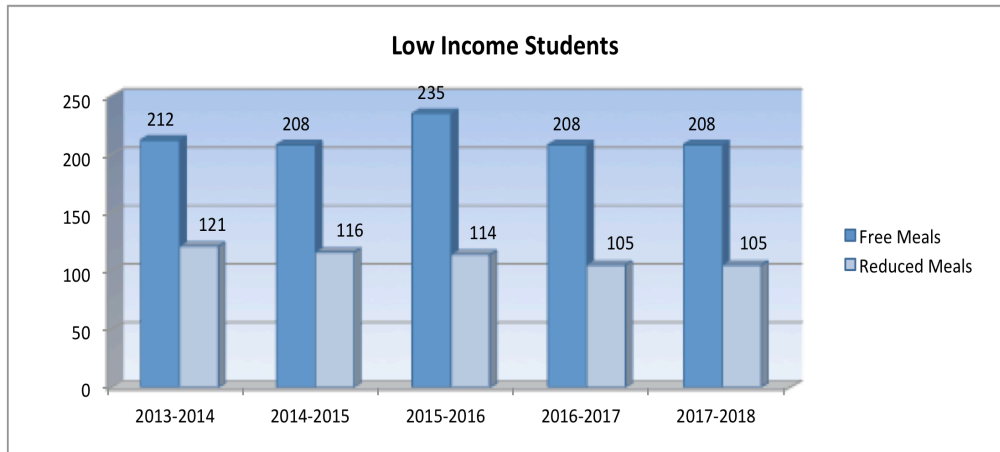
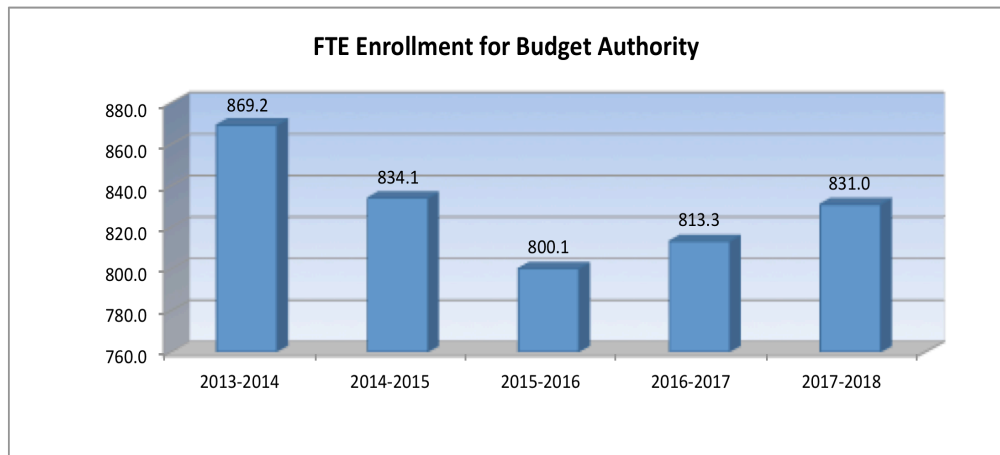
	2015-2016	2016-2017	2017-2018
State Revenues	9,637,126	8,597,290	9,174,719
Federal Revenues	292,472	307,400	262,143
Local Revenues*	2,479,931	2,372,157	2,095,162
<b>Total Revenues</b>	<b>12,409,529</b>	<b>11,276,847</b>	<b>11,532,024</b>
Revenues Per Pupil	12,117	10,673	10,012

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**

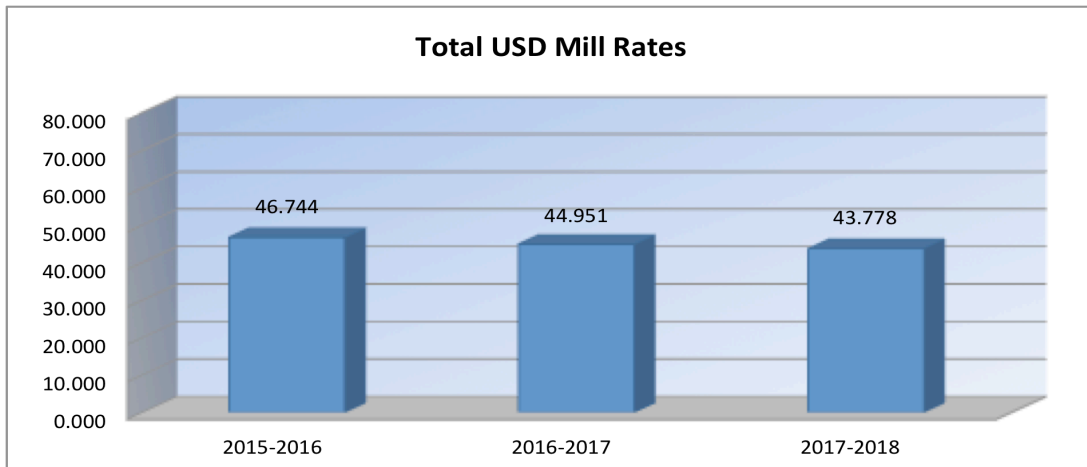
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	869.2	834.1	-4%	800.1	-4%	813.3	2%	831.0	2%
Number of Students - Free Meals	212	208	-2%	235	13%	208	-11%	208	0%
Number of Students - Reduced Meals	121	116	-4%	114	-2%	105	-8%	105	0%



\*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

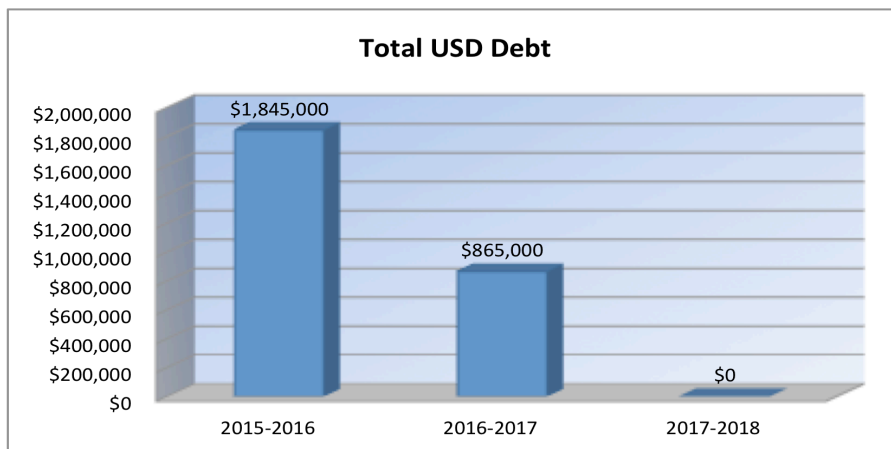
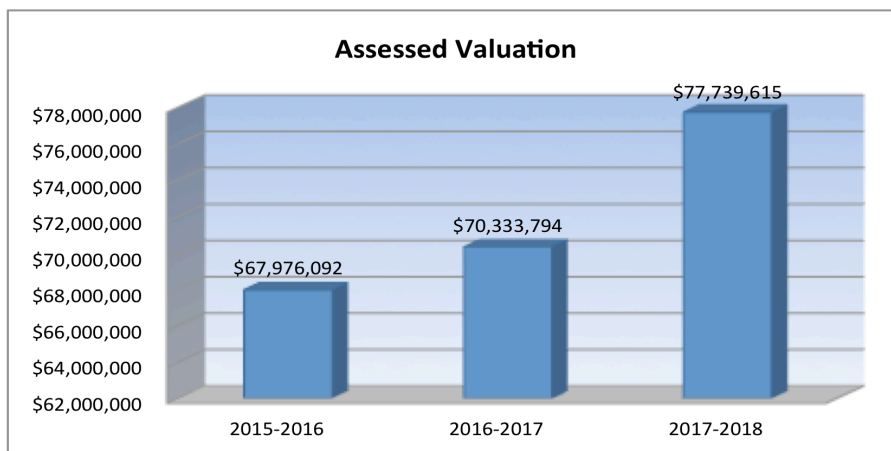
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
General	20.000	20.000	20.000
Supplemental General	18.755	16.951	15.778
Adult Education	0.000	0.000	0.000
Capital Outlay	7.989	8.000	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
<b>TOTAL USD</b>	<b>46.744</b>	<b>44.951</b>	<b>43.778</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>



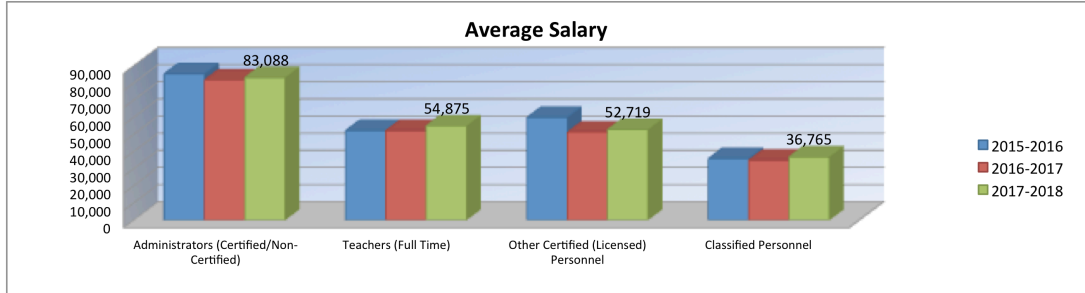
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$67,976,092	\$70,333,794	\$77,739,615
Bonded Indebtedness	1,845,000	865,000	0



USD# 400  
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.2	869,888	85,283	10.9	890,596	81,706	11.6	963,825	83,088
Teachers (Full Time)	57.0	2,971,777	52,136	56.0	2,919,700	52,138	56.0	3,073,026	54,875
Other Certified (Licensed) Personnel	6.5	388,787	59,813	7.1	363,599	51,211	7.7	405,936	52,719
Classified Personnel	40.6	1,455,161	35,841	42.1	1,468,498	34,881	42.1	1,547,797	36,765
Substitutes/Temporary Help	XXXXX	126,811	XXXXXXXXXX	XXXXX	117,703	XXXXXXXXXX	XXXXX	124,059	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