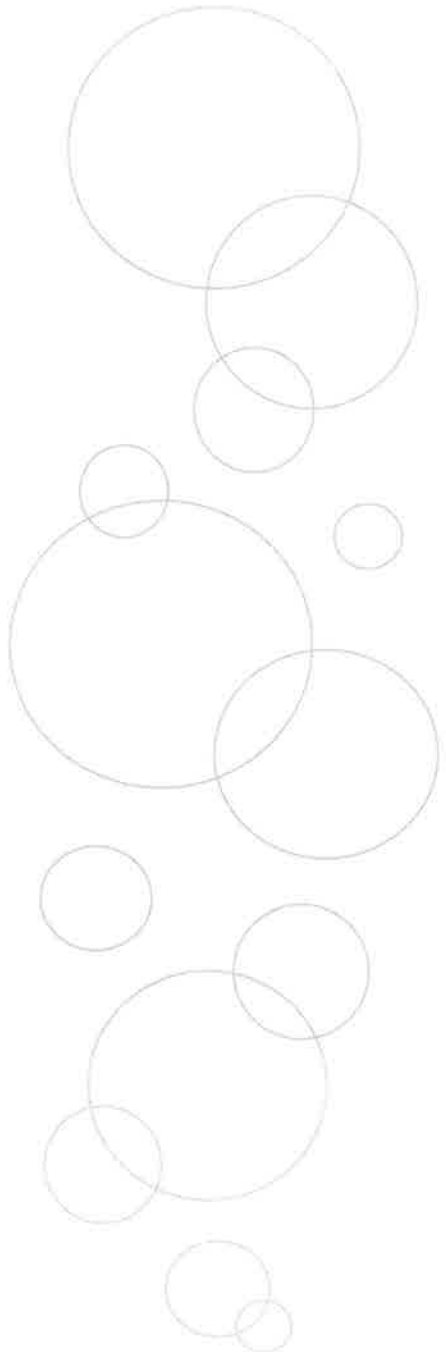


Caney Valley Schools

**DISTRICT  
BUDGET  
2021-2022**

**USD 436**

**Montgomery County**



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## District Budget

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Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
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Code 62 .....Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest

Code 63 .....Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest

Code 99 .....Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Revenue Neutral ....This "Revenue Neutral Tax Rate" form is required to be published in the local paper if *Taxes Levied* for the budget year exceed the revenue neutral rate.

Average Salary.....This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

## **Budget Profile**

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Page 2 .....Supplemental information for tables in Summary of Expenditures

Page 4 .....KSDE DATA CENTRAL – Kansas Education Data Reporting Services

- Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)
- Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)
- School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

Summary of expenditures (Sumexpen.xlsx) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low-income students, mill rates by fund, assessed valuation and bonded indebtedness.

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Page 3 .....Total Expenditures by Function (all funds)

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Page 5 .....Summary of General and Supplemental General Fund Expenditures

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Page 9 .....Mill Rates by Fund

Page 10 .....Assessed Valuation and Bonded Indebtedness

Page 11 .....Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 12 .....KSDE DATA CENTRAL – Kansas Education Data Reporting Services

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## **One-Page Summary**

This provides a summary of charts combined on one page.

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## **Coding Expenditures in the Budget Document**

### **(Definitions for Functions, Sub-functions, Objects)**

Funds in the USD budget document have a general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund will be a breakdown by function, sub-function, object and sub-object. This document will explain what expenditures should be charged under which code.

Additional information can be found in the [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) which is available on the KSDE School Finance website (located under Guidelines). Link: <http://www.ksde.org/Default.aspx?tabid=429>

This handbook explains in detail how functions, sub-functions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

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## **Coding the USD Budget Document**

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into sub-functions, service areas and areas of responsibility. The major sub-functions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related.

For example:

|                                 |      |                             |
|---------------------------------|------|-----------------------------|
| Function                        | 2000 | Support Services            |
| Sub-function                    | 2300 | General Administration      |
| Service area                    | 2310 | Board of Education Services |
| Area of responsibility services | 2313 | Board Treasurer             |

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or sub-function will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

**Below are definitions taken from the KSDE [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) explaining what expenditures should be charged under which code.** Link: <http://www.ksde.org/Default.aspx?tabid=429>

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**FUNCTION DEFINITIONS****EXPENDITURES**

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**Code****1000 Instruction**

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 2490.

**2000 Support Services**

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The sub-function of this function includes: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

**3000 Operation of Non-Instructional Services**

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

**4000 Facilities Acquisition and Construction Service**

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

**5000 Debt Service**

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.

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**SUBFUNCTION DEFINITIONS****EXPENDITURES**

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Definition - A sub-function is the next level of accounting breakdown under the functions.  
Example: For 2000 – Support Services function this would look as follows:

**Code****2000 Support Services**

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main sub-functions is hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110  
2111  
2112

There are no sub-functions for 1000 - Instruction function category.

## OBJECT DEFINITIONS

## EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an "Other" expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 - Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes.

Listed below are the nine major object codes and their definitions:

### Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

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## FUNDS

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### Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget or LOB)  
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERS, and Cost of Living).  
  
Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds may include: restricted state or federal grants-in-aid; restricted tax levies.  
  
A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**  
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)  
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.)

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## ACCOUNT GROUPS

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The following are not funds, and therefore, do not report operations like the general fund or a special reserve fund:

### General Fixed Asset Accounts

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

### General Long-Term Debt Account Group

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (i.e. general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (i.e. vacation and sick leave) and other claims and judgments against the district.

On the [School Finance website](#) (Guidelines and Manuals screen), download the [Activity Fund Guidelines handbook](#) for guidance to establish and maintain control over activity funds. Three types of activity funds are listed below:

- **Student Activity Funds:** Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- **District Activity Funds:** District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (i.e., athletic events, music concerts, plays, book fair, etc.).
- **Non-Activity Funds:** Non-Activity Funds are collected at the building level and include fee funds, sales tax moneys, revolving funds, and petty cash.

# Budget at a Glance



2021-2022

**KANSAS**   
STATE DEPARTMENT OF  
**EDUCATION**



|   |           |
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Summary of Total Expenditures by Function (All Funds)

|   | 2019-2020<br>Actual | % of<br>Total | 2020-2021<br>Actual | % of<br>Total | %<br>Change | 2021-2022<br>Budget | % of<br>Total | %<br>Change |
|---|---------------------|---------------|---------------------|---------------|-------------|---------------------|---------------|-------------|
| Instruction                             | \$6,166,112         | 60%           | \$6,308,826         | 59%           | 2%          | \$7,922,275         | 58%           | 26%         |
| Student Support Services                | \$230,511           | 2%            | \$328,090           | 3%            | 42%         | \$383,834           | 3%            | 17%         |
| Instructional Support Services          | \$223,263           | 2%            | \$217,663           | 2%            | -3%         | \$241,777           | 2%            | 11%         |
| Administration & Support                | \$1,230,657         | 12%           | \$1,213,932         | 11%           | -1%         | \$1,304,501         | 10%           | 7%          |
| Operations & Maintenance                | \$913,224           | 9%            | \$1,010,482         | 9%            | 11%         | \$1,141,574         | 8%            | 13%         |
| Transportation                          | \$603,506           | 6%            | \$488,714           | 5%            | -19%        | \$822,695           | 6%            | 68%         |
| Food Services                           | \$590,596           | 6%            | \$595,307           | 6%            | 1%          | \$717,487           | 5%            | 21%         |
| Capital Improvements                    | \$124,464           | 1%            | \$103,683           | 1%            | -17%        | \$719,297           | 5%            | 594%        |
| Debt Services                           | \$203,725           | 2%            | \$403,100           | 4%            | 98%         | \$404,250           | 3%            | 0%          |
| Other Costs                             | \$0                 | 0%            | \$0                 | 0%            | 0%          | \$0                 | 0%            | 0%          |
| <b>Total Expenditures</b>               | <b>10,286,058</b>   | <b>100%</b>   | <b>\$10,669,797</b> | <b>100%</b>   | <b>4%</b>   | <b>\$13,657,690</b> | <b>100%</b>   | <b>28%</b>  |
| Amount per Pupil                        | \$13,381            |               | \$14,699            |               | 10%         | \$18,042            |               | 23%         |
| <b>Current Expenditures<sup>2</sup></b> | <b>\$9,467,806</b>  | <b>100%</b>   | <b>\$9,707,329</b>  | <b>100%</b>   | <b>3%</b>   | <b>\$11,832,293</b> | <b>100%</b>   | <b>22%</b>  |
| Amount per Pupil                        | \$12,317            |               | \$13,373            |               | 9%          | \$15,631            |               | 17%         |

Percent of Expenditures for Instruction<sup>3</sup>

|                      | 2019-2020<br>Actual | %   | 2020-2021<br>Actual | %   | %<br>Change | 2021-2022<br>Budget | %   | %<br>Change |
|----------------------|---------------------|-----|---------------------|-----|-------------|---------------------|-----|-------------|
| Total Expenditures   | \$6,119,113         | 59% | \$6,273,826         | 59% | 0%          | \$7,867,275         | 58% | -1%         |
| Current Expenditures | \$6,119,113         | 65% | \$6,273,826         | 65% | 0%          | \$7,867,275         | 66% | 1%          |

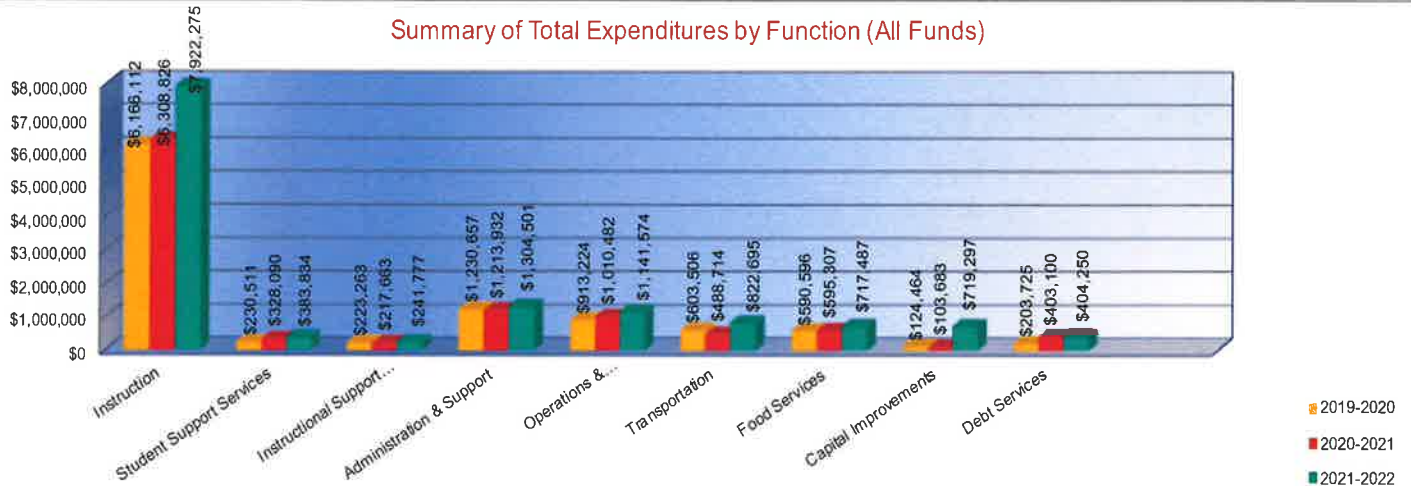
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

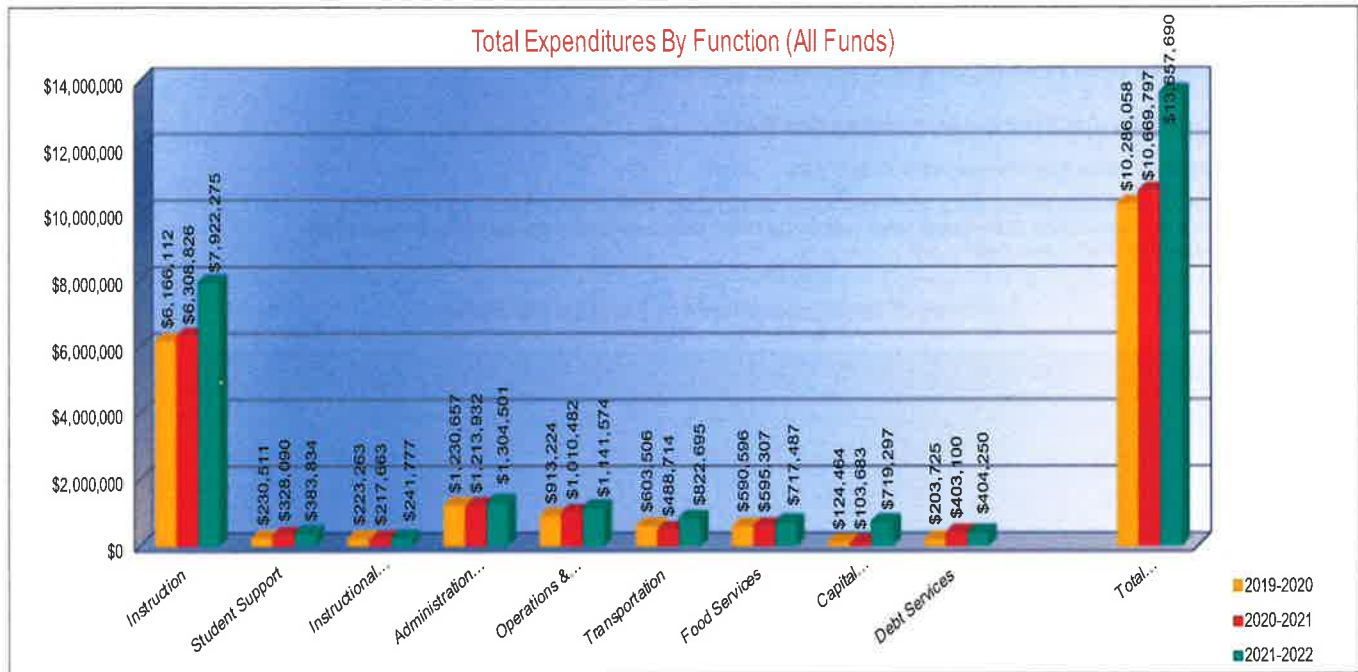
Summary of Total Expenditures by Function (All Funds)



### Total Expenditures By Function (All Funds)

|                                       | 2019-2020<br>Actual | 2020-2021<br>Actual | 2021-2022<br>Budget |
|---------------------------------------|---------------------|---------------------|---------------------|
| Instruction                           | \$6,166,112         | \$6,308,826         | \$7,922,275         |
| Student Support                       | \$230,511           | \$328,090           | \$383,834           |
| Instructional Support                 | \$223,263           | \$217,663           | \$241,777           |
| Administration & Support              | \$1,230,657         | \$1,213,932         | \$1,304,501         |
| Operations & Maintenance              | \$913,224           | \$1,010,482         | \$1,141,574         |
| Transportation                        | \$603,506           | \$488,714           | \$822,695           |
| Food Services                         | \$590,596           | \$595,307           | \$717,487           |
| Capital Improvements                  | \$124,464           | \$103,683           | \$719,297           |
| Debt Services                         | \$203,725           | \$403,100           | \$404,250           |
| Other Costs                           | \$0                 | \$0                 | \$0                 |
| <b>Total Expenditures<sup>1</sup></b> | <b>\$10,286,058</b> | <b>\$10,669,797</b> | <b>\$13,657,690</b> |

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

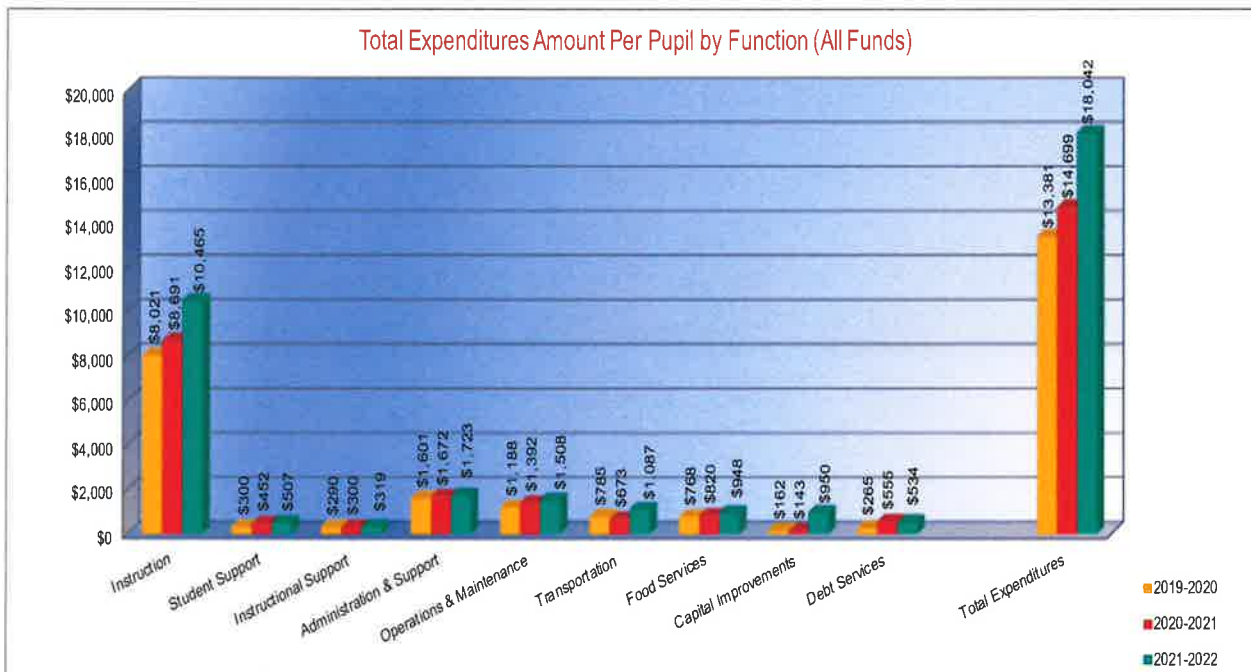


### Total Expenditures Amount Per Pupil by Function (All Funds)

|                                       | 2019-2020<br>Actual | 2020-2021<br>Actual | 2021-2022<br>Budget |
|---------------------------------------|---------------------|---------------------|---------------------|
| Instruction                           | \$8,021             | \$8,691             | \$10,465            |
| Student Support                       | \$300               | \$452               | \$507               |
| Instructional Support                 | \$290               | \$300               | \$319               |
| Administration & Support              | \$1,601             | \$1,672             | \$1,723             |
| Operations & Maintenance              | \$1,188             | \$1,392             | \$1,508             |
| Transportation                        | \$785               | \$673               | \$1,087             |
| Food Services                         | \$768               | \$820               | \$948               |
| Capital Improvements                  | \$162               | \$143               | \$950               |
| Debt Services                         | \$265               | \$555               | \$534               |
| Other Costs                           | \$0                 | \$0                 | \$0                 |
| <b>Total Expenditures<sup>1</sup></b> | <b>\$13,381</b>     | <b>\$14,699</b>     | <b>\$18,042</b>     |
| Enrollment (FTE) <sup>2</sup>         | 768.7               | 725.9               | 757.0               |

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

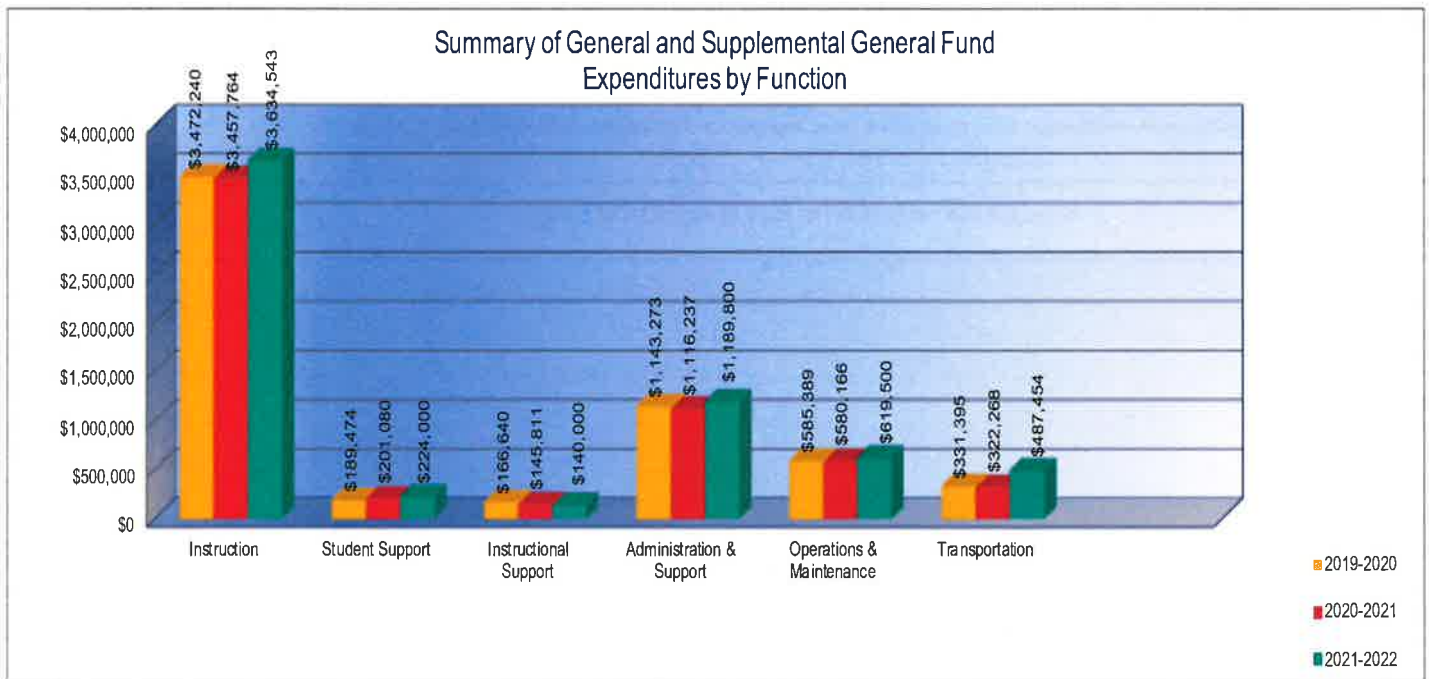




### Summary of General and Supplemental General Fund Expenditures by Function\*

|                           | 2019-2020<br>Actual | %<br>of<br>Total | 2020-2021<br>Actual | %<br>of<br>Total | %<br>Change | 2021-2022<br>Budget | %<br>of<br>Total | %<br>Change |
|---------------------------|---------------------|------------------|---------------------|------------------|-------------|---------------------|------------------|-------------|
| Instruction               | \$3,472,240         | 59%              | \$3,457,764         | 59%              | 0%          | \$3,634,543         | 58%              | 5%          |
| Student Support           | \$189,474           | 3%               | \$201,080           | 3%               | 6%          | \$224,000           | 4%               | 11%         |
| Instructional Support     | \$166,640           | 3%               | \$145,811           | 3%               | -12%        | \$140,000           | 2%               | -4%         |
| Administration & Support  | \$1,143,273         | 19%              | \$1,116,237         | 19%              | -2%         | \$1,189,800         | 19%              | 7%          |
| Operations & Maintenance  | \$585,389           | 10%              | \$580,166           | 10%              | -1%         | \$619,500           | 10%              | 7%          |
| Transportation            | \$331,395           | 6%               | \$322,268           | 6%               | -3%         | \$487,454           | 8%               | 51%         |
| Capital Improvements      | \$10,545            | 0%               | \$0                 | 0%               | -100%       | \$0                 | 0%               | 0%          |
| Other Costs               | \$0                 | \$0              | \$0                 | \$0              | 0%          | \$0                 | 0%               | 0%          |
| <b>Total Expenditures</b> | <b>\$5,898,956</b>  | <b>100%</b>      | <b>\$5,823,326</b>  | <b>100%</b>      | <b>-1%</b>  | <b>\$6,295,297</b>  | <b>100%</b>      | <b>8%</b>   |
| Amount per Pupil          | \$7,674             |                  | \$8,022             |                  | 5%          | \$8,316             |                  | 4%          |

\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



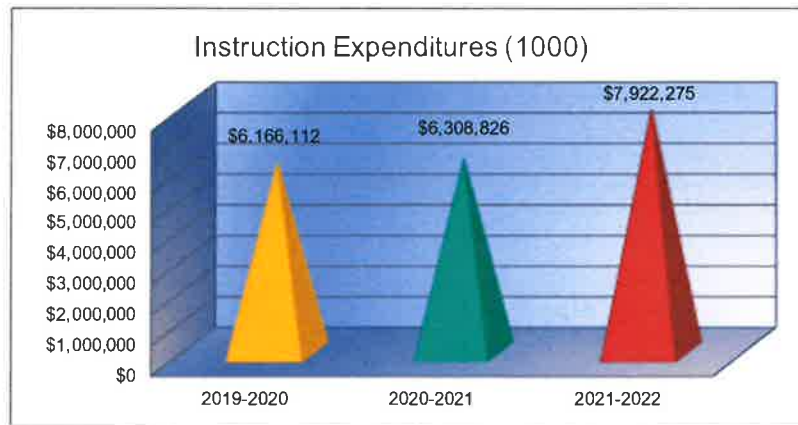
Instruction Expenditures (1000)

|                                 | 2019-2020<br>Actual |
|---------------------------------|---------------------|
| General                         | \$3,317,361         |
| Federal Funds                   | \$145,596           |
| Supplemental General            | \$154,879           |
| Preschool-Aged At-Risk          | \$83,116            |
| At Risk (K-12)                  | \$686,207           |
| Bilingual Education             | \$3,908             |
| Virtual Education               | \$11,257            |
| Capital Outlay                  | \$46,999            |
| Driver Education                | \$9,606             |
| Declining Enrollment            | \$0                 |
| Extraordinary School Program    | \$0                 |
| Food Service                    | \$0                 |
| Professional Development        | \$0                 |
| Parent Education Program        | \$0                 |
| Summer School                   | \$0                 |
| Special Education               | \$865,875           |
| Cost of Living                  | \$0                 |
| Career and Postsecondary Ed.    | \$223,681           |
| Gifts & Grants <sup>1</sup>     | \$58,103            |
| Special Liability               | \$0                 |
| School Retirement               | \$0                 |
| Extraordinary Growth Facilities | \$0                 |
| Special Reserve                 | \$0                 |
| KPERS Spec. Ret. Contribution   | \$515,406           |
| Contingency Reserve             | \$0                 |
| Text Book & Student Material    | \$22,958            |
| Activity Fund                   | \$21,160            |
| Bond and Interest #1            | \$0                 |
| Bond and Interest #2            | \$0                 |
| No-Fund Warrant                 | \$0                 |
| Special Assessment              | \$0                 |
| Temporary Note                  | \$0                 |
| <b>SUBTOTAL</b>                 | <b>\$6,166,112</b>  |
| Enrollment (FTE) <sup>3</sup>   | 768.7               |
| Amount per Pupil <sup>2</sup>   | \$8,021             |
| Adult Education                 | \$0                 |
| Adult Supplemental Education    | \$0                 |
| Special Education Coop          | \$0                 |
| <b>TOTAL</b>                    | <b>\$6,166,112</b>  |

| 2020-2021<br>Actual | %<br>Change |
|---------------------|-------------|
| \$3,356,162         | 1%          |
| \$457,875           | 214%        |
| \$101,602           | -34%        |
| \$83,355            | 0%          |
| \$599,295           | -13%        |
| \$1,417             | -64%        |
| \$0                 | -100%       |
| \$35,000            | -26%        |
| \$17,494            | 82%         |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$939,320           | 8%          |
| \$0                 | 0%          |
| \$163,627           | -27%        |
| \$18,255            | -69%        |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$491,192           | -5%         |
| \$0                 | 0%          |
| \$0                 | -100%       |
| \$44,232            | 109%        |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$6,308,826         | 2%          |
| 725.9               | -6%         |
| \$8,691             | 8%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$6,308,826         | 2%          |

| 2021-2022<br>Budget | %<br>Change |
|---------------------|-------------|
| \$3,093,043         | -8%         |
| \$746,653           | 63%         |
| \$541,500           | 433%        |
| \$162,506           | 95%         |
| \$964,228           | 61%         |
| \$12,307            | 769%        |
| \$32,753            | 0%          |
| \$55,000            | 57%         |
| \$10,350            | -41%        |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$1,181,848         | 26%         |
| \$0                 | 0%          |
| \$385,532           | 136%        |
| \$142,214           | 679%        |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$594,341           | 21%         |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$7,922,275         | -26%        |
| 757.0               | 4%          |
| \$10,465            | 20%         |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$0                 | 0%          |
| \$7,922,275         | 26%         |

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



**Sources of Revenue and Proposed Budget for 2021-2022**

| Fund                                   | 2021-2022<br>Amount<br>Budgeted | July 1, 2021<br>Cash Balance | Estimated Sources of Revenue - 2021-2022 |                    |                 |                    |                    | Estimated<br>July 1, 2022<br>Cash Balance |
|--|---------------------------------|------------------------------|--|--------------------|-----------------|--------------------|--------------------|---|
|  |                                 |                              | State                                    | Federal            | Local           |                    |                    |   |
|  |                                 |                              |  |                    | Interest        | Transfers          | Other              |   |
| General                                | \$6,376,924                     | \$0                          | \$6,376,924                              | \$0                |                 |                    | \$0                | \$0                                       |
| Supplemental General                   | \$2,102,768                     | \$136,475                    | \$1,005,964                              |                    |                 | \$0                | \$960,329          |   |
| Adult Education                        | \$0                             | \$0                          | \$0                                      | \$0                | \$0             | \$0                | \$0                | \$0                                       |
| Preschool-Aged At-Risk (4 yr Old)      | \$167,706                       | \$57,706                     |  | \$0                | \$0             | \$110,000          | \$0                | \$0                                       |
| Adult Supplemental Education           | \$0                             | \$0                          |  | \$0                | \$0             | \$0                | \$0                | \$0                                       |
| At Risk (K-12)                         | \$0                             | \$200,048                    |  | \$0                | \$0             | \$776,430          | \$0                | \$0                                       |
| Bilingual Education                    | \$12,307                        | \$9,283                      |  | \$0                | \$0             | \$3,024            | \$0                | \$0                                       |
| Virtual Education                      | \$32,753                        | \$32,753                     |  |                    | \$0             | \$0                | \$0                | \$0                                       |
| Capital Outlay                         | \$1,421,147                     | \$731,248                    | \$177,011                                | \$0                | \$35,000        | \$0                | \$477,888          | \$0                                       |
| Driver Training                        | \$38,065                        | \$25,865                     | \$7,200                                  | \$0                | \$0             | \$0                | \$5,000            | \$0                                       |
| Declining Enrollment                   | \$0                             | \$0                          |  |                    |                 |                    | \$0                | \$0                                       |
| Extraordinary School Program           | \$0                             | \$0                          |  | \$0                | \$0             | \$0                | \$0                | \$0                                       |
| Food Service                           | \$717,146                       | \$113,893                    | \$3,814                                  | \$585,487          | \$0             | \$1,000            | \$12,952           | \$0                                       |
| Professional Development               | \$84,550                        | \$29,550                     | \$0                                      | \$0                | \$0             | \$55,000           | \$0                | \$0                                       |
| Parent Education Program               | \$20,379                        | \$10,379                     | \$0                                      | \$0                | \$0             | \$10,000           | \$0                | \$0                                       |
| Summer School                          | \$0                             | \$0                          |  | \$0                | \$0             | \$0                | \$0                | \$0                                       |
| Special Education                      | \$1,233,848                     | \$224,907                    | \$0                                      | \$0                | \$0             | \$1,008,941        | \$0                | \$0                                       |
| Career and Postsecondary Education     | \$388,032                       | \$168,032                    | \$0                                      | \$0                | \$0             | \$220,000          | \$0                | \$0                                       |
| Special Liability Expense Fund         | \$0                             | \$0                          |  |                    | \$0             | \$0                | \$0                | \$0                                       |
| Special Reserve Fund                   |                                 | \$0                          |  |                    |                 |                    |                    |   |
| Gifts and Grants                       | \$147,714                       | \$98,714                     | \$0                                      | \$0                |                 |                    | \$49,000           | \$0                                       |
| Textbook & Student Materials Revolving |                                 | \$27,710                     |  |                    |                 |                    |                    |   |
| School Retirement                      | \$0                             | \$0                          |  |                    |                 | \$0                | \$0                | \$0                                       |
| Extraordinary Growth Facilities        | \$0                             | \$0                          |  |                    |                 |                    | \$0                | \$0                                       |
| KPERS Special Retirement Contribution  | \$861,365                       | \$0                          | \$861,365                                |                    |                 |                    |                    |   |
| Contingency Reserve                    |                                 | \$258,643                    |  |                    |                 |                    |                    |   |
| Activity Funds                         |                                 | \$35,093                     |  |                    |                 |                    |                    |   |
| Bond and Interest #1                   | \$404,250                       | \$447,932                    | \$12,128                                 | \$0                | \$0             |                    | \$428,254          | \$484,064                                 |
| 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                | \$0                                       |
| Federal Funds                          | \$856,653                       | -\$5,719                     |  | \$862,372          |                 |                    |                    | \$0                                       |
| Cost of Living                         | \$0                             | \$0                          |  |                    |                 | \$0                | \$0                | \$0                                       |
| <b>SUBTOTAL</b>                        | <b>\$14,865,607</b>             | <b>\$2,602,512</b>           | <b>\$8,444,406</b>                       | <b>\$1,447,859</b> | <b>\$35,000</b> | <b>\$2,184,395</b> | <b>\$1,933,423</b> | <b>\$484,064</b>                          |
| Less Transfers                         | \$2,184,395                     |                              |  |                    |                 |                    |                    |   |
| <b>TOTAL Budget Expenditures</b>       | <b>\$12,681,212</b>             |                              |  |                    |                 |                    |                    |   |

**Sources of Revenue**

|                             | 2019-2020         | 2020-2021         | 2021-2022         |
|-----------------------------|-------------------|-------------------|-------------------|
| State Revenues              | 7,853,163         | 7,835,260         | 8,444,406         |
| Federal Revenues            | 544,837           | 1,133,914         | 1,447,859         |
| Local Revenues <sup>1</sup> | 2,146,794         | 2,160,495         | 1,968,423         |
| <b>Total Revenues</b>       | <b>10,544,794</b> | <b>11,129,669</b> | <b>11,860,688</b> |
| Revenues Per Pupil          | 13,718            | 15,332            | 15,668            |

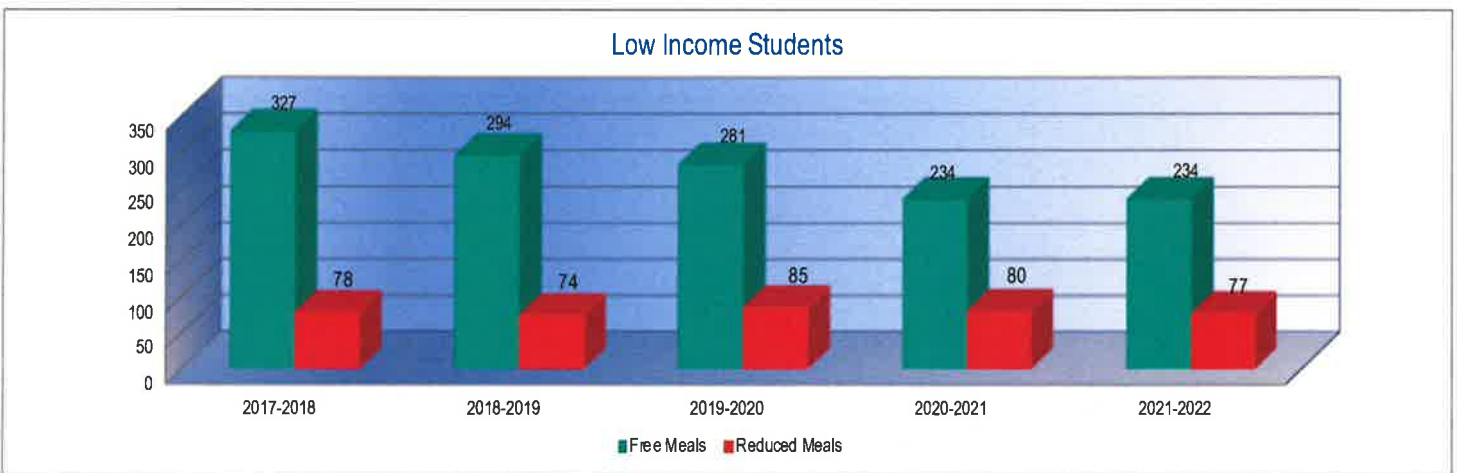
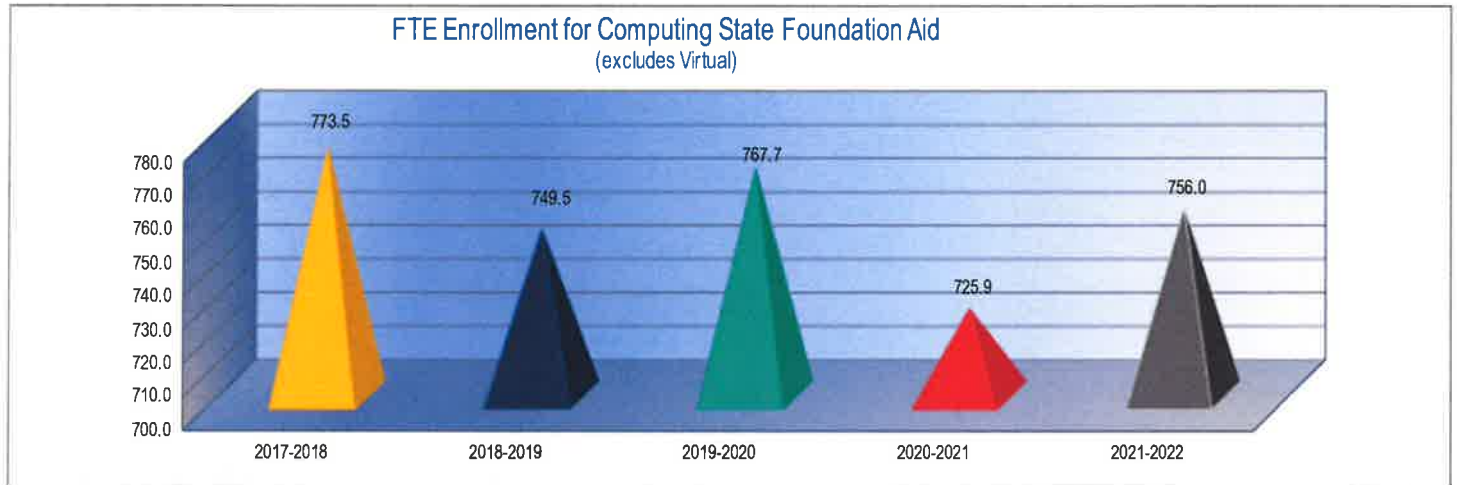
1. Excludes "Transfers" to avoid duplication of revenue.

**Note:** Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 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 Foundation (General State) Aid.

### Enrollment Information

|                                 | 2017-2018<br>Actual | 2018-2019<br>Actual | %<br>Change | 2019-2020<br>Actual | %<br>Change | 2020-2021<br>Actual | %<br>Change | 2021-2022<br>Budget | %<br>Change |
|---------------------------------|---------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| FTE Enrollment (excl. Virtual)* | 773.5               | 749.5               | -3%         | 767.7               | 2%          | 725.9               | -5%         | 756.0               | 4%          |
| Free Meal Student Headcount     | 327                 | 294                 | -10%        | 281                 | -4%         | 234                 | -17%        | 234                 | 0%          |
| Reduced Meal Student Headcount  | 78                  | 74                  | -5%         | 85                  | 15%         | 80                  | -6%         | 77                  | -4%         |

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



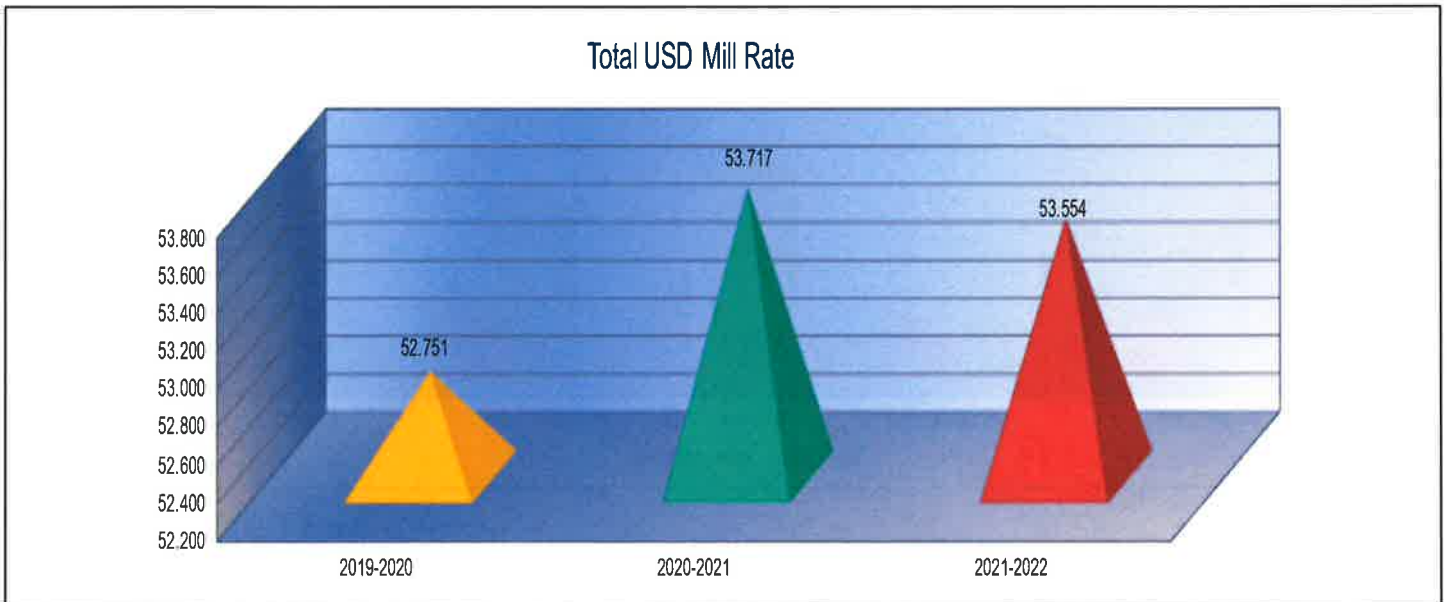


**Mill Rates by Fund**

|                                     | 2019-2020<br>Actual |
|-------------------------------------|---------------------|
| General                             | 20.000              |
| Supplemental General                | 17.060              |
| Adult Education                     | 0.000               |
| Capital Outlay                      | 7.972               |
| Declining Enrollment                | 0.000               |
| Cost of Living                      | 0.000               |
| Special Liability                   | 0.000               |
| School Retirement                   | 0.000               |
| Extraordinary Growth Facilities     | 0.000               |
| Bond and Interest #1                | 7.719               |
| Bond and Interest #2                | 0.000               |
| No Fund Warrant                     | 0.000               |
| Special Assessment                  | 0.000               |
| Temporary Note                      | 0.000               |
| <b>TOTAL USD</b>                    | <b>52.751</b>       |
| Historical Museum                   | 0.000               |
| Public Library Board                | 0.000               |
| Public Library Board & Emp Benefits | 0.000               |
| Recreation Commission               | 2.618               |
| Rec Comm Employee Brfts             | 0.372               |
| <b>TOTAL OTHER</b>                  | <b>2.990</b>        |

|                                     | 2020-2021<br>Actual |
|-------------------------------------|---------------------|
|                                     | 20.000              |
|                                     | 18.029              |
|                                     | 0.000               |
|                                     | 7.998               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 7.690               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
| <b>TOTAL USD</b>                    | <b>53.717</b>       |
| Historical Museum                   | 0.000               |
| Public Library Board                | 0.000               |
| Public Library Board & Emp Benefits | 0.000               |
| Recreation Commission               | 2.669               |
| Rec Comm Employee Brfts             | 0.326               |
| <b>TOTAL OTHER</b>                  | <b>2.995</b>        |

|                                     | 2021-2022<br>Budget |
|-------------------------------------|---------------------|
|                                     | 20.000              |
|                                     | 17.906              |
|                                     | 0.000               |
|                                     | 8.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 7.648               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
|                                     | 0.000               |
| <b>TOTAL USD</b>                    | <b>53.554</b>       |
| Historical Museum                   | 0.000               |
| Public Library Board                | 0.000               |
| Public Library Board & Emp Benefits | 0.000               |
| Recreation Commission               | 2.670               |
| Rec Comm Employee Brfts             | 0.327               |
| <b>TOTAL OTHER</b>                  | <b>2.997</b>        |

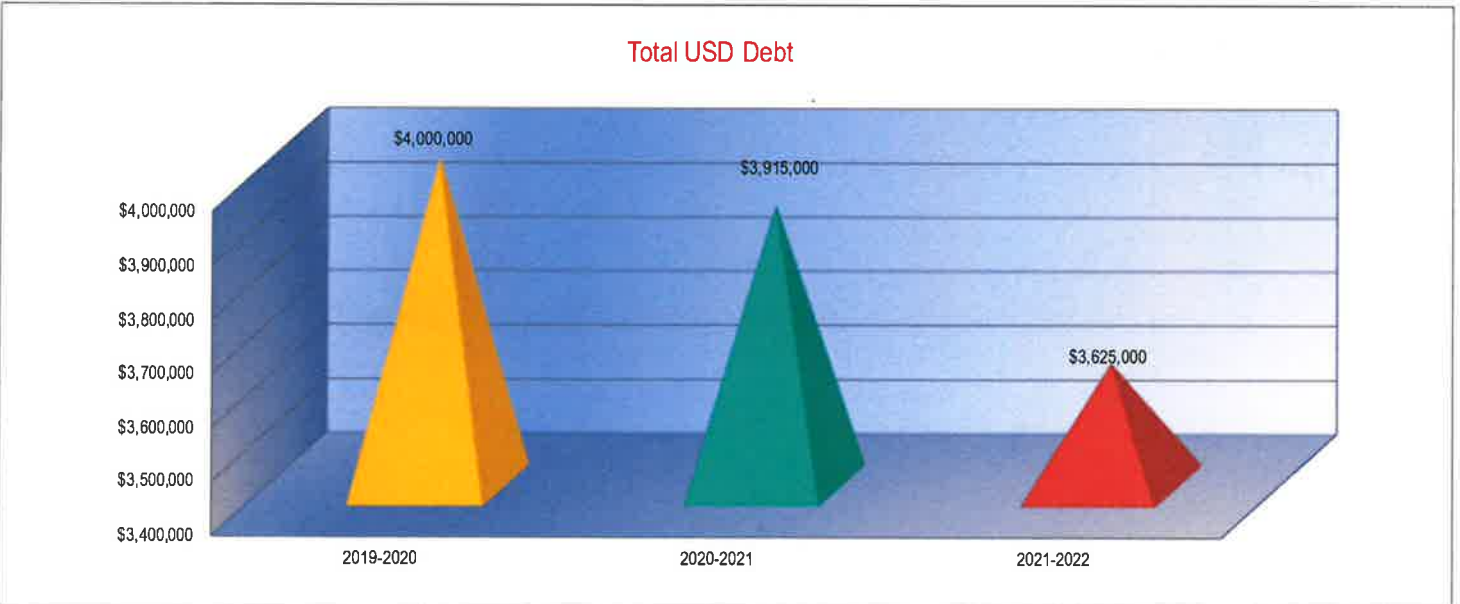
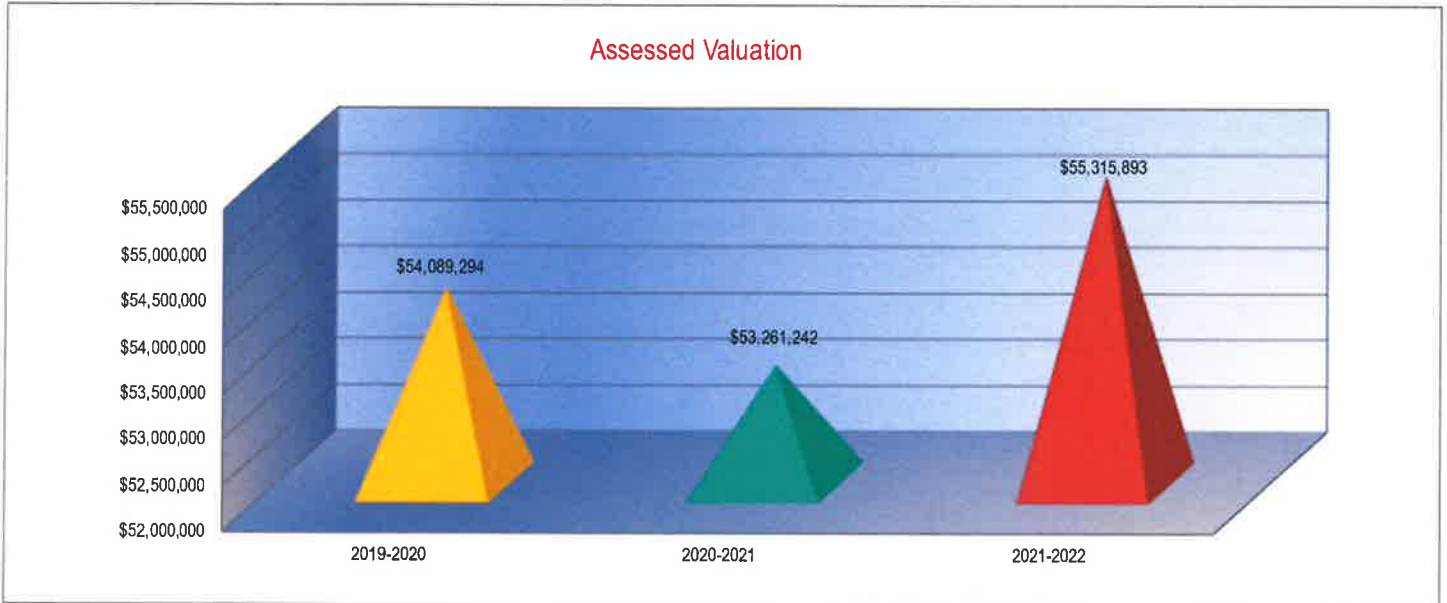


Other Information

|                    | 2019-2020<br>Actual |
|--------------------|---------------------|
| Assessed Valuation | \$54,089,294        |
| Total USD Debt     | \$4,000,000         |

|                    | 2020-2021<br>Actual |
|--------------------|---------------------|
| Assessed Valuation | \$53,261,242        |
| Total USD Debt     | \$3,915,000         |

|                    | 2021-2022<br>Budget |
|--------------------|---------------------|
| Assessed Valuation | \$55,315,893        |
| Total USD Debt     | \$3,625,000         |



Salaries

|  | 2019-20 Actual |              |                | 2020-21 Actual |              |                | 2021-22 Contracted |              |                |
|--|----------------|--------------|----------------|----------------|--------------|----------------|--------------------|--------------|----------------|
|  | FTE            | Total Salary | Average Salary | FTE            | Total Salary | Average Salary | FTE                | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 7.0            | \$513,392    | \$73,342       | 0.0            | \$0          | \$0            | 0.0                | \$0          | \$0            |
| Teachers (Full Time)                     | 58.0           | \$3,093,017  | \$53,328       | 0.0            | \$0          | \$0            | 0.0                | \$0          | \$0            |
| Other Certified (Licensed) Personnel     | 5.0            | \$262,472    | \$52,494       | 0.0            | \$0          | \$0            | 0.0                | \$0          | \$0            |
| Classified Personnel                     | 49.5           | \$1,375,377  | \$27,785       | 0.0            | \$0          | \$0            | 0.0                | \$0          | \$0            |
| Substitutes/Temporary Help               |                | \$108,142    |                |                | \$0          |                |                    | \$0          |                |

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, 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 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.

\*\*\*\*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



[DataCentral.KSDE.org](http://DataCentral.KSDE.org)[DataCentral.KSDE.org/Report\\_Gen.aspx](http://DataCentral.KSDE.org/Report_Gen.aspx)

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

[Warehouse](#)

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

[Comparitive Performance & Fiscal System \(CPFS\)](#)

Budget Reports by Fund, Function and Object Code.

[Budgets](#)

Budget, At a Glance, Profile, Form 150, and Summary.

[CPA Reports](#)[School District Funding Report](#)[KSReportCard.KSDE.org/default.aspx](http://KSReportCard.KSDE.org/default.aspx)

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic

# 2021-2022 Budget Profile



USD#436-Caney Valley Schools

# Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)



## 2021-2022 Budget General Information

USD #: 436

### Introduction

USD #436-Caney Valley is continuing the tradition of providing students the opportunity at an education beyond their expectations. This comprehensive educational experience is filled with multiple opportunities and valuable classroom and extra-curricular activities. Our district's goal is to have every graduate college and/or career ready. Caney Valley is committed to providing a unique, personalized, and comprehensive learning experience to each individual student. Our continued mission is **Building Up Life Long Passion Under Proven Success**. Caney has a long tradition of academic, athletic, and activity excellence and we are proud to be the district of choice in Montgomery County.

### Board Members

|                              |              |  |
|------------------------------|--------------|--|
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| Rick Wilson                  | 620-289-4616 | <a href="mailto:rdwilson@caney.com">rdwilson@caney.com</a>     |

### Key Staff

**Superintendent:** Blake A. Vargas

**Associate or Assistant Superintendents:** N/A

**Business Office Staff:** Elissa Freisberg, Board Clerk; Lory Hall, Accounts Payable/Board Treasurer; Stacy Stapleton, District Secretary.

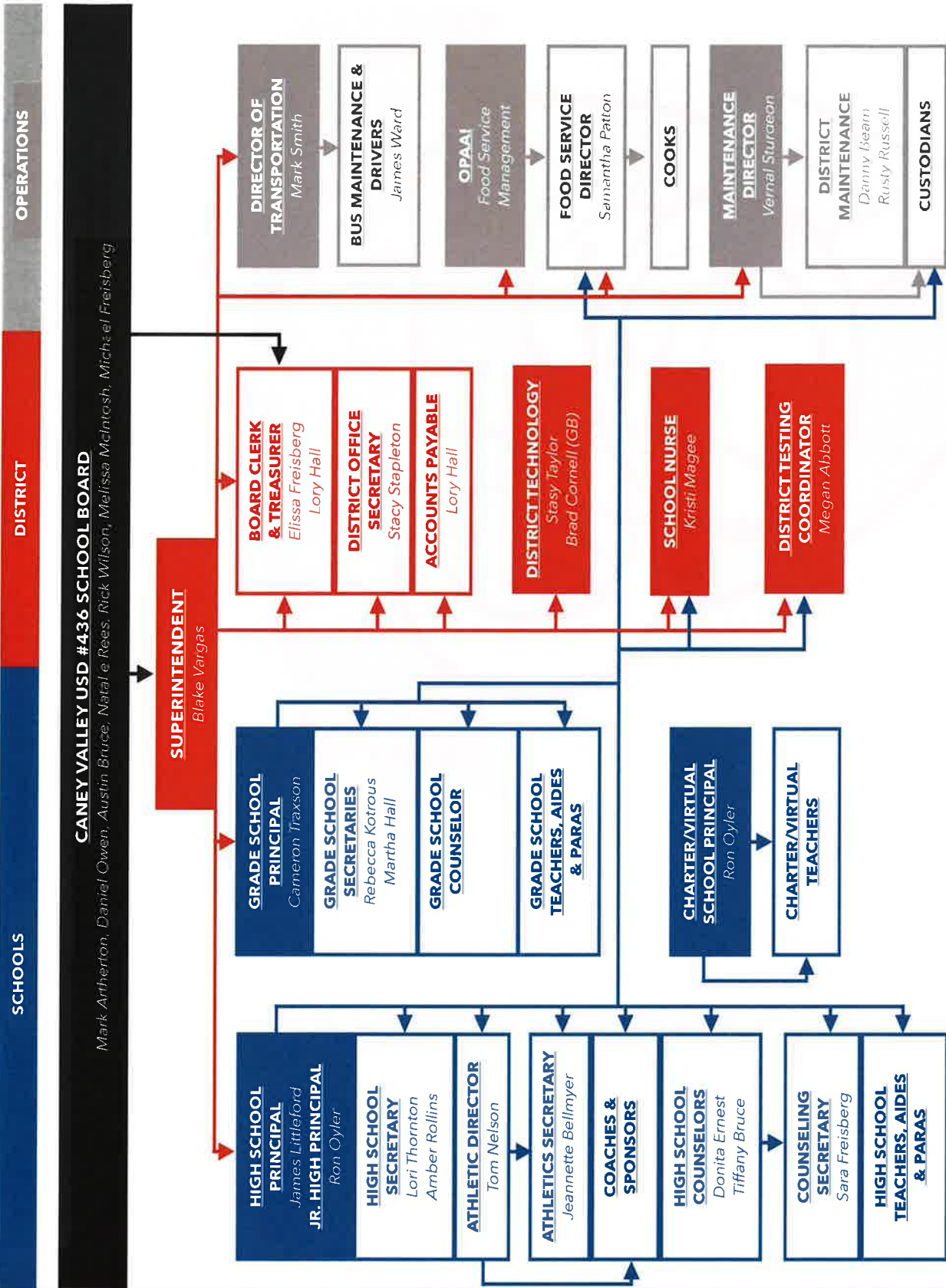
**Curriculum & Instruction Staff:** Megan Abbott, Testing, Accreditation, and Evaluation

**Other Key Contacts:** James Littleford, High School Principal; Ron Oyler, Jr. High & Charter School Principal; Cameron Traxson, Elementary Principal; Vernal Sturgeon, Head of Maintenance and Mark Smith Head of Transportation.



USD #436

# Organizational Flow Chart





## The District's Accomplishments and Challenges

**Accomplishments:** USD 436 students continue to have some of the highest rates of involvement in extracurricular activities while achieving academic excellence. Students have seen growth among local indicators and the district is above average in many of the areas when comparative to the state. Even our At-Risk and low SES students continue to maintain excellent results. At the same time, out of district students are continuing to enter at high rates as a testament to the level of education and support students receive as a part of Caney Valley Schools. With the state of Kansas changing their funding approach to out of state students we have also mirrored our own district policy. Overall, we feel this is a huge burden and hit to our district, but without funding we cannot sustain out of state students in the future. As a rural district that is the heart of its community, USD#436 is striving to continue its excellence, while adapting to the needs of the students that it serves. We have seen success in not only the academic area, but athletically are one of the most competitive schools around. We believe strongly in a well-rounded student and use our extracurricular activities as a way to strengthen our academic approach. Our activity participation has allowed us to capture the hearts of all facets of the community, and our extracurricular programs continue to compete at a high level and prepare students for entering their post-secondary pursuits.

**Challenges:** USD 436 is faced with meeting the needs of an ever-changing community dynamic and population. A lack of entry level housing forces many new hires to live outside of district. Although we passed a bond a few years ago, we receive much less state aid than in the past, simply because it was passed at a different time than other districts. This loophole is a huge equity piece and increases our local tax burden even more. The district like many others around the state increasingly has to defend its operations from anti-education groups that provide misleading information without telling the whole truth surrounding educational funding. Our year will begin to address concerns in technology, maintenance, transportation, all in a responsible manner, as well as accomplish a huge milestone in completing our basketball court that was 20 years overdue. Our elementary is in need of a new secure single entrance, but with other needs increasing the balance is attempting to complete multiple projects with limited resources. Our community, as always, will be involved in the planning for the future of our wonderful school district as we begin to make tough decisions that will not only impact the school, but also the community. We are cautiously optimistic as governor Kelly continues to put education back where it belongs, and are proud to be working towards a brighter future. We have and always will remain CANEY STRONG!

### **Supplemental Information for the Following Tables**

- 1. Summary of Total Expenditures by Function (All Funds)**—We are making major investments in instruction, student support services, operations, transportation and food service. Some of the increase will be out of necessity due to rising costs and inflation, however with a new basketball court slated for this fall, some long overdue projects will be completed.

2. **Summary of General Fund Expenditures by Function**—Our General fund expenditures mirror our overall increase in total expenditures. Caney is planning for the future, and ensuring as always that students come first!
3. **Summary of Supplemental General Fund Expenditures by Function**—Although we will see a decrease in general fund expenditures in instruction, we are able to offset it with federal funds. We anticipate providing more support due to these funds in helping to close the gap experienced by the pandemic.
4. **Summary of General and Supplemental General Fund Expenditures by Function**— One of the largest increase comes in student support and instruction. As Covid specific relief funds have become available we now have resources to help support students in loss they may experienced due to the pandemic.
5. **Summary of Special Education Fund by Function**—Instruction and Transportation expenses are expected to increase in this area and as a result we are budgeting to prepare for that.
6. **Instruction Expenditures (1000)**—It comes as no surprise, like much of the state we are reinvesting in the #1 data backed research as to increasing student achievement, classroom teachers. In order to combat the large increase in Oklahoma and neighboring districts schools are increasingly forced to make adjustments. Given that salaries still lag behind where they should be this trend will continue as funds are available.
7. **Student Support Expenditures (2100)**—This increase is tied with the increase in funding from a federal and state level. We will utilize much of it to combat loss due to the pandemic.
8. **Instructional Support Expenditures (2200)**—A core focus this year has been continued work in Professional Development and with ever changing needs due to the pandemic, we are looking to reinforce our already outstanding learning with additional interventions and support.
9. **General Administration Expenditures (2300)**—Despite the increase, this is the smallest percentage of the overall budget that has been dedicated to this area compared to past years.
10. **School Administration Expenditures (2400)**—The same rationale for 2300, is applicable to this fund.
11. **Central Services Expenditures (2500)**—In order to be competitive with other like positions, this increase reflects the effort to get there.
12. **Operations and Maintenance Expenditures (2600)**—The cost of living increase that is automatically applied to many services within this area, as well as rising costs accounts for the increased dollar expense, although it is the same percentage of the budget as similar to years past.
13. **Transportation Expenditures (2700)**—With an aging fleet it has become necessary to invest funds in order to maintain the integrity and safety of the fleet, as well as increase expenditures that have the potentially to be reimbursed with state funds.
14. **Other Support Services Expenditures (2900)**—No data available
15. **Food Service Expenditures (3100)**—With increased participation comes increased costs. The change is reflected as such. In addition, outdated equipment needs have caused an increase in expenditures and are necessary in meeting the needs of our students.
16. **Community Services Operations (3300)**—No data
17. **Capital Improvements (4000)**—We will see an increase in this area as we begin construction on our basketball court and begin to plan for continued long term deferred maintenance projects that needs to be completed.

18. **Debt Services (5100)**—This is aligned with repayment as planned, although we did refinance and will pay off a year early as well as produce an estimated savings of 70-80,000.
19. **Miscellaneous Information - Transfers (5200)** - Anticipated to remain similar overall between the funds as they have operated in the past.
20. **Miscellaneous Information Unencumbered Cash Balance by Fund**—With preparation for a new elementary safety entrance and various capital projects, funds stayed steady, but we would like to see this grow to cover a few months of traditional expenses.
21. **Reserve Funds Unencumbered Cash Balance**—No data
22. **Other Information - Enrollment Information**—Losing out of state students has continued to hurt our district, but despite this we have been able to increase projected students this year compared to our loss last year.
23. **Miscellaneous Information Mill Rates by Fund**—Are overall mill levy is projected to decrease slightly as a result of our increased assessed valuation.
24. **Other Information - Assessed Valuation and Bonded Indebtedness**—Despite the decrease last year, the slight increase set in this year, mainly because of oil and gas, allowed us to get back on track as anticipated.

***Note: 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. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).***

## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals) Report Generator:**

[https://datacentral.ksde.org/report\\_gen.aspx](https://datacentral.ksde.org/report_gen.aspx)

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports (Data Central) website below:**

<https://datacentral.ksde.org/default.aspx>

- 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

### **Accountability Reports website below:**

<https://datacentral.ksde.org/accountability.aspx>

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports