

2018-19 Budget



USD 330

Mission Valley
Wabaunsee County



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

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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 <ul style="list-style-type: none">• 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.

Budget At A Glance

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Page 6	Instruction Expenditures
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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 <ul style="list-style-type: none">• 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)

One-Page Summary

This provides a summary of charts combined on one page.

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 [Kansas Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) which is available on the KSDE School Finance website (located under Guidelines): <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.

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown of five major **functions** performed by school personnel or activity. *The function describes the activity for which a service or material object is acquired.* 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 Kansas Accounting Handbook explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

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. It 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.) that 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.

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 Other Services

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under *Other Services*. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions. An illustration of this in the Support Services function would be:

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 always has been 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 in the 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. 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.
- 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.*
- 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 Other Objects** - 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.*

Fund Classification Descriptions

Description

- **General Fund, Supplemental General Fund (i.e. Local Option Budget/LOB)**
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds (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, At Risk 4yr Old, At Risk K-12, Cost of Living, Declining Enrollment, and KPERS.)**
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. Some examples of special revenue funds might 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 (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.
- **Internal Service Funds**
Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.
- **Trust and Agency Funds (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, Gifts and Grants.)**
- **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. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed 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. This account group is not a fund and does not, therefore report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.
- **NOTE: Student Activity Funds**
Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to download the **Accounting Handbook**: <http://www.ksde.org/Default.aspx?tabid=429>. In the Table of Contents, find the section called **Guidelines for School Activity Funds** that provides specific recommendations to manage these accounts.



Budget Certificate

2018-19 School Year

I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 330 - Mission Valley

Superintendent:



Date: August 20, 2018



CERTIFICATE
TO THE CLERK OF WABAUNSEE COUNTY, STATE OF KANSAS
We, the undersigned, duly elected, qualified and acting officers of
UNIFIED SCHOOL DISTRICT 330

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018-2019; and (3) the Amount(s) of 2018 Tax to be Levied are within statutory limitations.

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Adopted Budget		Code 01 Line	2018-2019 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2018 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-5132	06	4,541,100	721,486	20.000(c)
Supplemental General (LOB) (d)	72-5143	08	1,448,839	847,687	
Adult Education	74-32,259	10	0	0	
Adult Supplemental Education	74-32,261	12	0		
Bilingual Education	72-3613	14	0		
Virtual Education	72-3715	15	0		
Capital Outlay	72-53,113	16	1,199,020	312,987	
Driver Training	72-5163	18	34,621		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	316,763		
Professional Development	72-2552	26	74,569		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	2,109,647		
Career and Postsecondary Education	72-5162	34	373,529		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
Federal Funds	12-1663	07	107,598		
Gifts and Grants	72-1142	35	166,903		
KPERS Special Retirement Contribution	74-4939a	51	649,182		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
At Risk (4yr Old)	72-5154	11	0		
At Risk (K-12)	72-5153	13	276,140		
Cost of Living	72-5159	33	0	0	
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	513,100	444,155	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2018-2019 Expenditures.

(b) See K.S.A. 79-2939, order # _____ dated ____ / ____ / ____.

(c) The General Fund levy must be 20 mills. County clerks can't change this levy.

(d) Date election was held to exceed 33% _____ authorizing _____ 0.00% expires _____

(e) Date the Board adopted resolution _____ authorizing _____ 0.00% expires _____

CERTIFICATE

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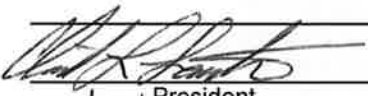
Adopted Budget			2018-2019 ADOPTED BUDGET		County Clerk's Use Only (3)
	Code 01 Line		Expenditures (1)	Amount of 2018 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	11,811,011	2,326,315	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

Municipal Accounting Use Only
 Received _____
 Reviewed by _____
 Follow-up: Yes ___ No ___

Attest: _____, 2018

 County Clerk

Assisted by:


 President

 Clerk of the Board

FINAL VALUATION

County Clerk's Use Only

County	Final Assessed Valuation General Fund*	Final Assessed Valuation Other Funds*	Bond and Interest	
			#1	#2
Home		\$		
TOTAL	\$0	0	0	0

(General Fund Assessed Valuation excludes \$20,000 of appraised value on residential property.)

*Exclude Assessed Valuation due to neighborhood revitalization act (KSA 12-1770, et sec.) and Tax Increment Financing.

Computation of Delinquency

2016 Delinquent Tax Percentage

_____ 2.100 %

Rate Used in this Budget
for 2018-2019

_____ 3.000 %

Resolutions for LEVY LIMITS FOR TAX FUNDS

1. Capital Outlay*:
Resolution dated 6/9/2014 authorizing 8.000 mills for 9999 years.
2. Adult Education:
Resolution dated _____ authorizing 0.000 mills for 0 years. Limit
5 years.
3. Historical Museum: Tax Rate authorized by a petition dated _____ authorizing _____ mills.
4. Public Library: Resolution dated _____ authorizing _____ mills.
5. Recreation Commission: Resolution dated _____ authorizing _____ mills.
(Attach a copy of each resolution.)
The USD must have a copy of the separate recreation commission budget before making this levy.

* For any new resolutions dated 7-1-05 and after, the mill rate may not exceed 8 mills in total.

WORKSHEET I
(Columns (1) through (5) must match Form 110)

Fund	Code 04 Line	FOR FISCAL YEAR 2018-2019										Estimate of 2018 Taxes 1/1/2019 6/30/2019 (10)	
		Actual 2017 Tax Levy (1)	Less 3,000 Allowance for Delinquency (2)	Less 2017 Tax Received in 2017-18 (3)	Less Tax Refunded in 2017-18 (4)	2017 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Commercial Vehicle Tax (8)	Amount of 2018 Tax to be Levied (9)			
General	01	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Supplemental General	03	853,492	25,605	809,922	0	17,965	81,292	1,586	1,261	847,687	779,872		
Adult Education	05	0	0	0	0	0	0	0	0	0	0	0	
Capital Outlay	10	313,654	9,410	297,653	0	6,591	30,315	591	471	312,987	287,948		
Declining Enrollment	15	0	0	0	0	0	0	0	0	0	0	0	
School Retirement	20	0	0	0	0	0	0	0	0	0	0	0	
Special Assessment	25	0	0	0	0	0	0	0	0	0	0	0	
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0	0	
Bond and Interest #1	40	447,544	13,426	424,755	0	9,363	44,743	873	694	444,155	408,623		
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0	0	
Temporary Note	50	0	0	0	0	0	0	0	0	0	0	0	
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0	0	
Extraord Growth Fac	57	0	0	0	0	0	0	0	0	0	0	0	
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0	0	
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0	0	
Public Library Board	70	0	0	0	0	0	0	0	0	0	0	0	
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0	0	
Historical Museum	75	0	0	0	0	0	0	0	0	0	0	0	
Cost of Living	78	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	80	1,614,690	48,441	1,532,330	0	33,919	156,350	3,050	2,426	1,604,829	1,476,443		

Adult Education Computation – Taxes to be Levied
Assessed Valuation \$39,123,333 x Adult Ed. Mill levy 0.000 = \$0 Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied
Assessed Valuation \$39,123,333 x Capital Outlay Mill levy 8.000 = \$312,987 Taxes to be Levied

Tax Collection Ratio for 2017
= 94.899 %

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2018 (4)	Date Due		Amount Due 2018-2019		Amount Due July-Dec. 2019	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Bond Elections Prior to July 1, 2015										
General Obligation Bond	8/20/2010	2.68	3,380,000	1,270,000	9/1/2018	9/1/2018	19,328	400,000		
					3/1/2019	3/1/2019	13,328			
					9/1/2019	9/1/2019			13,329	425,000
General Obligation Bond	10/25/2011	2.64	2,125,000	2,025,000	9/1/2018	9/1/2018	32,656	15,000		
					3/1/2019	3/1/2019	32,488			
					9/1/2019	9/1/2019			32,488	15,000
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxxxx	3,295,000	xxxxxxxxx	xxxxxxxxx	97,800	415,000	45,817	440,000
Bond Elections After July 1, 2015 and Prior to June 30, 2017										
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxxxx	0	xxxxxxxxx	xxxxxxxxx	0	0	0	0
Bond Elections After July 1, 2017										
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxxxx	0	xxxxxxxxx	xxxxxxxxx	0	0	0	0

If Bond and Interest levies are based on different assessed valuations due to territory changes, show such issues as a separate group. Use Bond and Interest #2, Code No. 63, for these issues.

