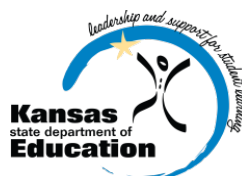


# Budget at a Glance 2018-19



USD 400 - Smoky Valley



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)

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## Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	6,131,376	54%	6,657,417	57%	9%	8,423,050	56%	27%
Student Support Services	223,877	2%	329,809	3%	47%	402,963	3%	22%
Instructional Support Services	551,224	5%	602,979	5%	9%	757,760	5%	26%
Administration & Support	1,180,459	10%	1,266,455	11%	7%	1,543,831	10%	22%
Operations & Maintenance	823,504	7%	1,078,434	9%	31%	1,501,483	10%	39%
Transportation	719,645	6%	721,501	6%	0%	1,035,165	7%	43%
Food Services	377,545	3%	373,994	3%	-1%	499,381	3%	34%
Capital Improvements	505,301	4%	590,676	5%	17%	815,000	5%	38%
Debt Services	873,650	8%	0	0%	-100%	0	0%	0%
Other Costs	750	0%	1,000	0%	33%	10,000	0%	900%
<b>Total Expenditures*</b>	<b>11,387,331</b>	<b>100%</b>	<b>11,622,265</b>	<b>100%</b>	<b>2%</b>	<b>14,988,633</b>	<b>100%</b>	<b>29%</b>
Amount per Pupil	\$10,897		\$11,108		2%	\$14,279		29%
<b>Current Expenditures**</b>	<b>9,636,610</b>	<b>100%</b>	<b>10,625,590</b>	<b>100%</b>	<b>10%</b>	<b>13,101,853</b>	<b>100%</b>	<b>23%</b>
Amount per Pupil	\$9,222		\$10,155		10%	\$12,482		23%

## Percent of Expenditures

Instruction*** (Total Expenditures)	5,812,424	51%	6,529,661	56%	5%	7,901,270	53%	-3%
Instruction*** (Current Expenditures)	5,812,424	60%	6,529,661	61%	1%	7,901,270	60%	-1%

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

\*\*Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\*Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

## Further definition of what goes into each category:

Instruction - 1000

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

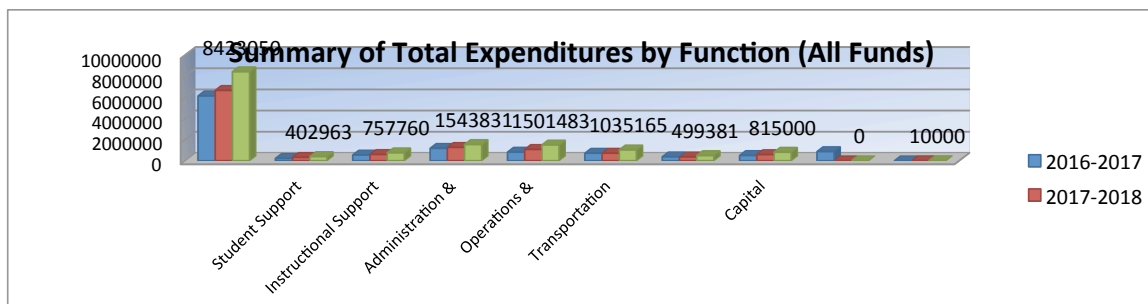
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

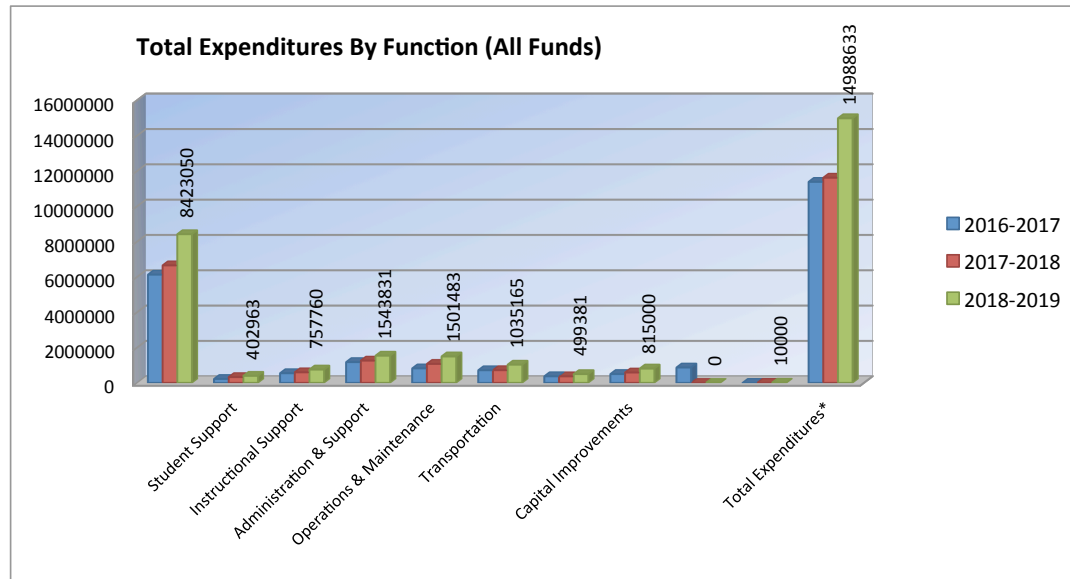
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,131,376	6,657,417	8,423,050
Student Support	223,877	329,809	402,963
Instructional Support	551,224	602,979	757,760
Administration & Support	1,180,459	1,266,455	1,543,831
Operations & Maintenance	823,504	1,078,434	1,501,483
Transportation	719,645	721,501	1,035,165
Food Services	377,545	373,994	499,381
Capital Improvements	505,301	590,676	815,000
Debt Services	873,650	0	0
Other Costs	750	1,000	10,000
<b>Total Expenditures*</b>	<b>11,387,331</b>	<b>11,622,265</b>	<b>14,988,633</b>



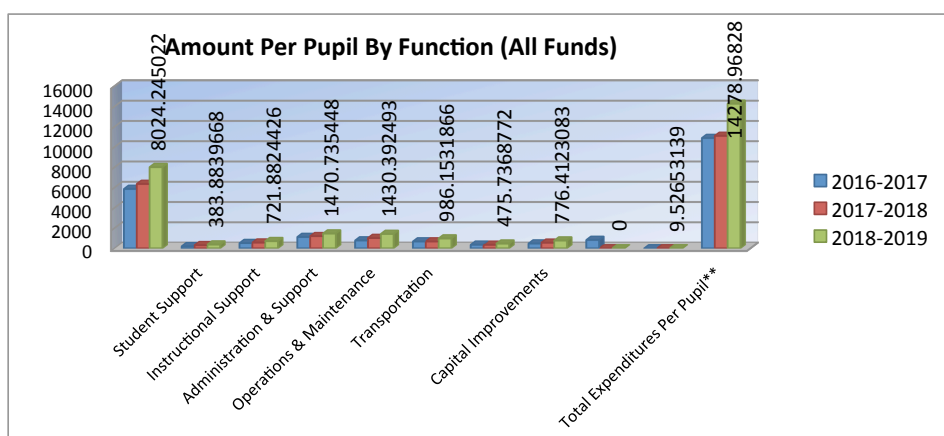
\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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



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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	5,867	6,363	8,024
Student Support	214	315	384
Instructional Support	527	576	722
Administration & Support	1,130	1,210	1,471
Operations & Maintenance	788	1,031	1,430
Transportation	689	690	986
Food Services	361	357	476
Capital Improvements	484	565	776
Debt Services	836	0	0
Other Costs	1	1	10
<b>Total Expenditures Per Pupil**</b>	<b>10,897</b>	<b>11,108</b>	<b>14,279</b>
Enrollment (FTE)*	1,045.0	1,046.3	1,049.7

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

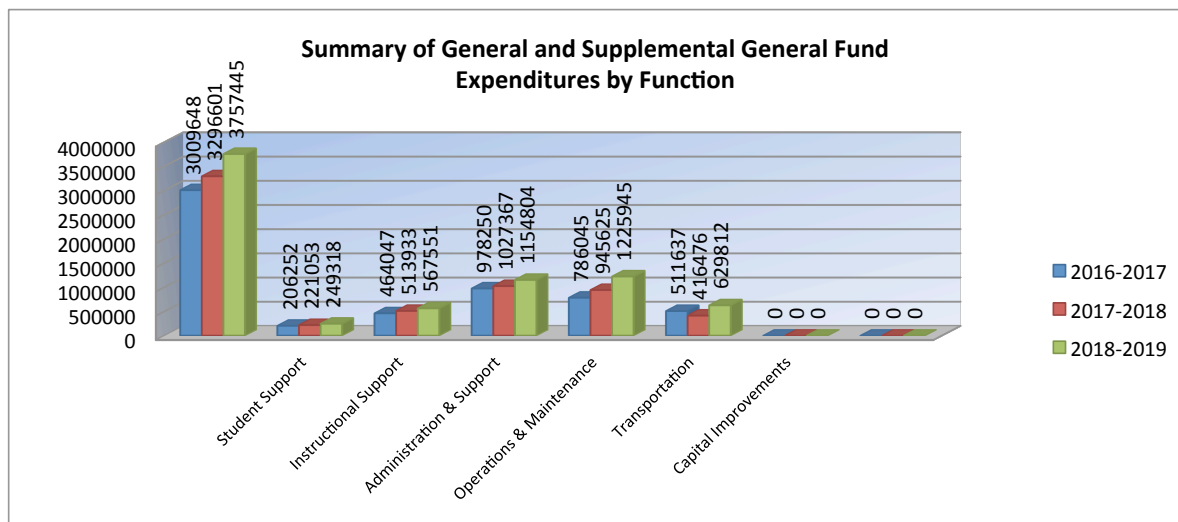


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

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

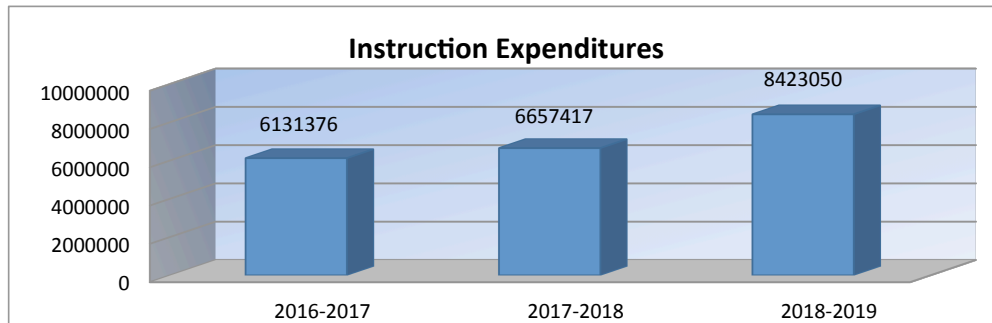
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,009,648	51%	3,296,601	51%	10%	3,757,445	50%	14%
Student Support	206,252	3%	221,053	3%	7%	249,318	3%	13%
Instructional Support	464,047	8%	513,933	8%	11%	567,551	7%	10%
Administration & Support	978,250	16%	1,027,367	16%	5%	1,154,804	15%	12%
Operations & Maintenance	786,045	13%	945,625	15%	20%	1,225,945	16%	30%
Transportation	511,637	9%	416,476	6%	-19%	629,812	8%	51%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>5,955,879</b>	<b>100%</b>	<b>6,421,055</b>	<b>100%</b>	<b>8%</b>	<b>7,584,875</b>	<b>100%</b>	<b>18%</b>
Amount per Pupil	\$5,699		\$6,137		8%	\$7,226		18%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



## Instruction Expenditures (1000)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,728,601	2,799,807	3%	3,192,907	14%
Federal Funds	106,281	102,863	-3%	104,758	2%
Supplemental General	281,047	496,794	77%	564,538	14%
At Risk (4yr Old)	66,520	69,601	5%	77,881	12%
At Risk (K-12)	261,233	376,465	44%	501,687	33%
Bilingual Education	27,480	28,743	5%	36,901	28%
Virtual Education	185,355	217,133	17%	327,890	51%
Capital Outlay	318,952	127,756	-60%	521,780	308%
Driver Education	8,551	11,838	38%	16,240	37%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	1,573,539	1,711,495	9%	2,202,241	29%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	254,890	265,399	4%	334,891	26%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	249,594	371,085	49%	541,336	46%
Contingency Reserve	0	0	0%		
Text Book & Student Material	31,583	37,314	18%		
Activity Fund	37,750	41,124	9%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	6,131,376	6,657,417	9%	8,423,050	27%
Enrollment (FTE)*	1,045.0	1,046.3	0%	1,049.7	0%
Amount per Pupil	5,867	6,363	8%	8,024	26%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	6,131,376	6,657,417	9%	8,423,050	27%



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

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

\*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

## Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	7,538,572	0	7,538,572	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	2,428,592	217,520	1,047,937			0	1,163,135	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	79,381	51,851		0	0	37,485	0	9,955
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	501,687	264,159		0	0	391,094	0	153,566
Bilingual Education	37,401	38,778		0	0	6,248	0	7,625
Virtual Education	540,013	99,277		0	0	425,736	15,000	0
Capital Outlay	1,886,780	1,008,552	173,078	0	25,000	0	680,150	0
Driver Training	22,240	21,792	6,500	0	0	0	6,250	12,302
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	481,978	99,194	3,178	151,941	25,000	5,000	197,665	0
Professional Development	69,195	68,301	8,538	0	0	0	0	7,644
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,392,558	1,138,217	0	35,000	0	1,421,346	0	202,005
Career and Postsecondary Education	371,801	307,519	7,943	0	0	95,380	400	39,441
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0	0				0	0
Textbook & Student Materials Revolving		16,394						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	915,966	0	915,966			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,200,581						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	0	281,367	0	0	0		0	281,367
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	104,758	598	XXXXXXXXXX	104,160	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	17,370,922	4,814,100	9,701,712	291,101	50,000	2,382,289	2,062,600	713,905
Less Transfers	2,382,289							
TOTAL Budget Expenditures	\$14,988,633							

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

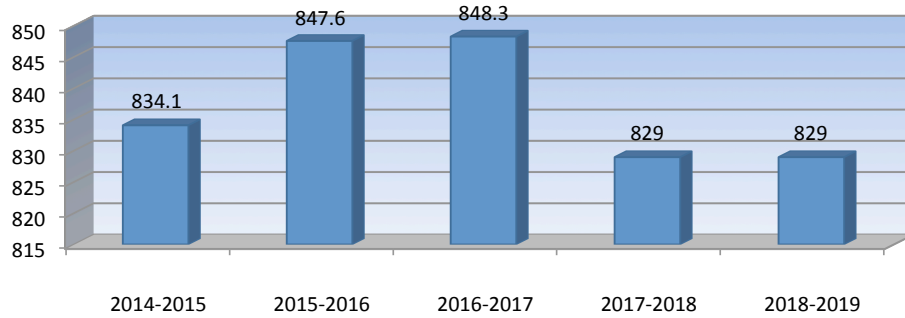
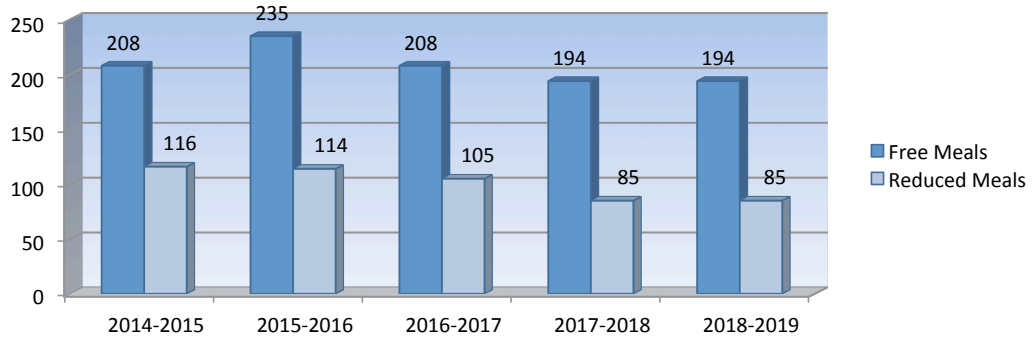
	2016-2017	2017-2018	2018-2019
State Revenues	8,597,290	8,825,817	9,701,712
Federal Revenues	307,400	275,519	291,101
Local Revenues*	2,372,157	2,427,196	2,112,600
Total Revenues	11,276,847	11,528,532	12,105,413
Revenues Per Pupil	10,791	11,018	11,532

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.

**Enrollment Information**

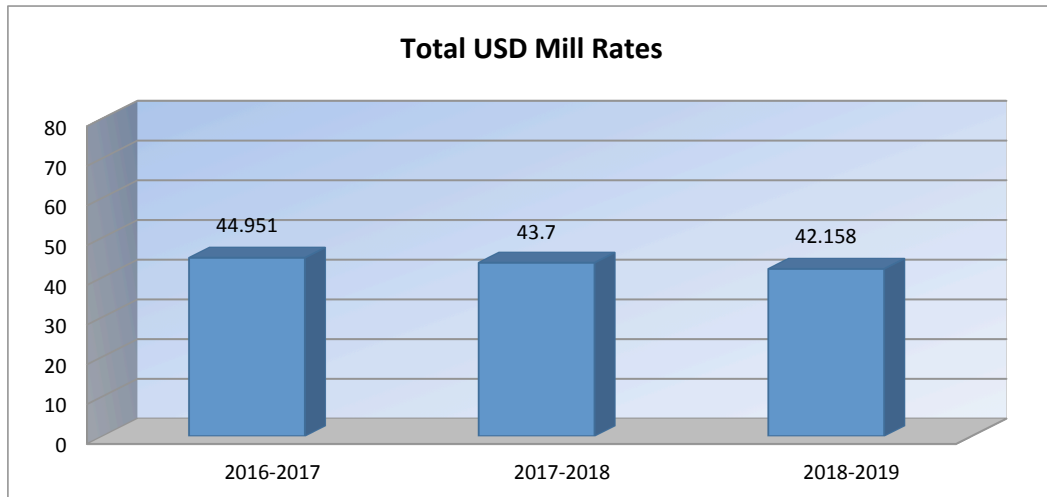
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	834.1	847.6	2%	848.3	0%	829.0	-2%	829.0	0%
Number of Students - Free Meals	208	235	13%	208	-11%	194	-7%	194	0%
Number of Students - Reduced Meals	116	114	-2%	105	-8%	85	-19%	85	0%

**FTE Enrollment (excl Virtual) for Computing State Foundation Aid****Low Income Students**

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

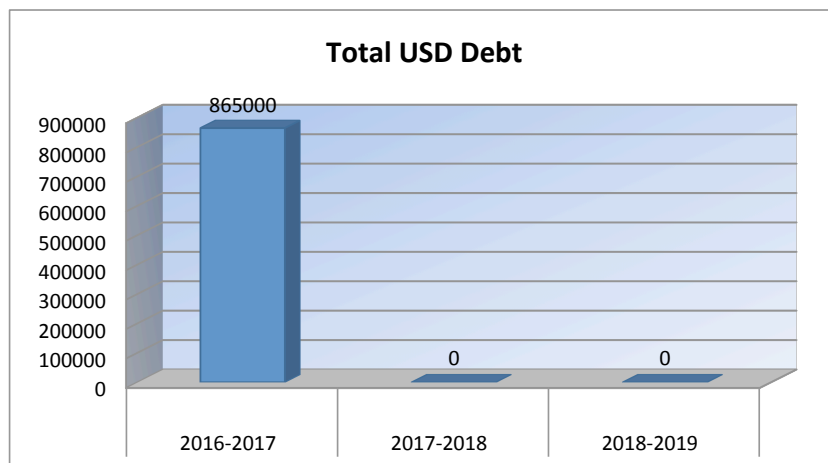
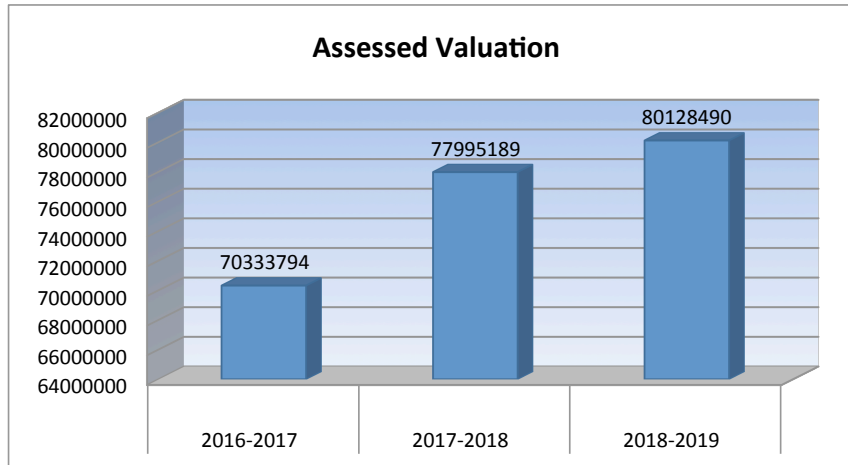
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	16.951	15.726	14.158
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.974	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>44.951</b>	<b>43.700</b>	<b>42.158</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



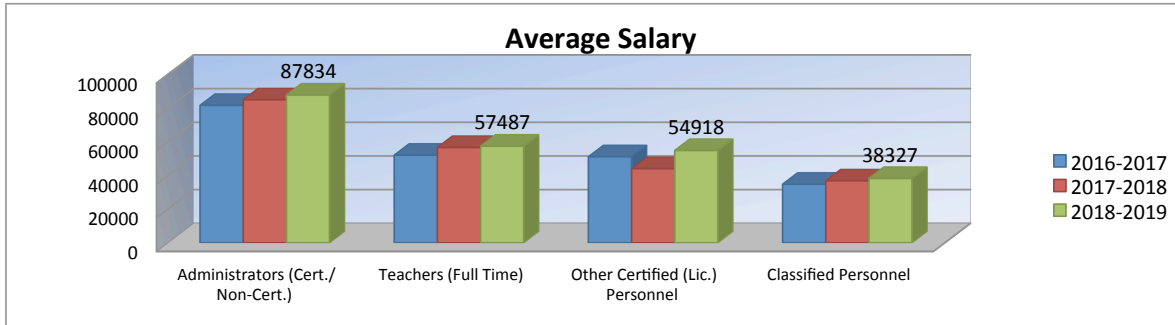
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$70,333,794	\$77,995,189	\$80,128,490
Bonded Indebtedness	865,000	0	0



USD# 400  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.9	890,596	81,706	11.9	1,011,512	85,001	11.9	1,045,230	87,834
Teachers (Full Time)	56.0	2,919,700	52,138	56.0	3,174,957	56,696	57.0	3,276,732	57,487
Other Certified (Licensed) Personnel	7.1	363,599	51,211	7.7	339,705	44,118	8.6	472,293	54,918
Classified Personnel	42.1	1,468,498	34,881	40.3	1,486,812	36,894	37.7	1,444,927	38,327
Substitutes/Temporary Help	XXXXX	117,703	XXXXXXXXX	XXXXX	152,459	XXXXXXXXX	XXXXX	146,995	XXXXXXXXX



**DEFINITIONS**

Administrators: \*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

\*\* Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.



## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals) website below:**

<http://svapp15586.ksde.org/k12/k12.aspx>

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

### **School Finance Reports and Publications website below:**

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses