

Budget at a Glance

USD 338 - Valley Falls

2022-2023



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

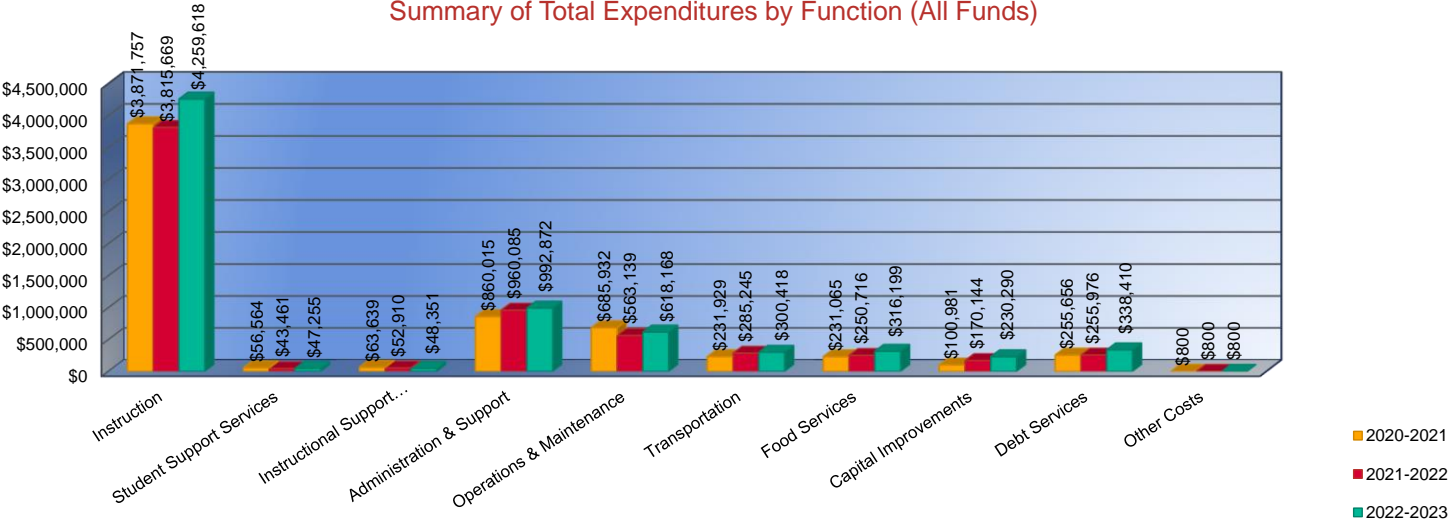
	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$3,871,757	61%	\$3,815,669	60%	-1%	\$4,259,618	60%	12%
Student Support Services	\$56,564	1%	\$43,461	1%	-23%	\$47,255	1%	9%
Instructional Support Services	\$63,639	1%	\$52,910	1%	-17%	\$48,351	1%	-9%
Administration & Support	\$860,015	14%	\$960,085	15%	12%	\$992,872	14%	3%
Operations & Maintenance	\$685,932	11%	\$563,139	9%	-18%	\$618,168	9%	10%
Transportation	\$231,929	4%	\$285,245	4%	23%	\$300,418	4%	5%
Food Services	\$231,065	4%	\$250,716	4%	9%	\$316,199	4%	26%
Capital Improvements	\$100,981	2%	\$170,144	3%	68%	\$230,290	3%	35%
Debt Services	\$255,656	4%	\$255,976	4%	0%	\$338,410	5%	32%
Other Costs	\$800	<1%	\$800	<1%	0%	\$800	<1%	0%
Total Expenditures ¹	6,358,338	100%	\$6,398,145	100%	1%	\$7,152,381	100%	12%
Amount per Pupil	\$16,732		\$16,554		-1%	\$18,554		12%
Current Expenditures ²	\$5,639,792	100%	\$5,757,922	100%	2%	\$6,350,508	100%	10%
Amount per Pupil	\$14,842		\$14,898		0%	\$16,473		11%

Percent of Expenditures for Instruction³

Total Expenditures	\$3,838,922	60%	\$3,812,618	60%	0%	\$4,255,618	59%	-1%
Current Expenditures	\$3,838,922	68%	\$3,812,618	66%	-2%	\$4,255,618	67%	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)

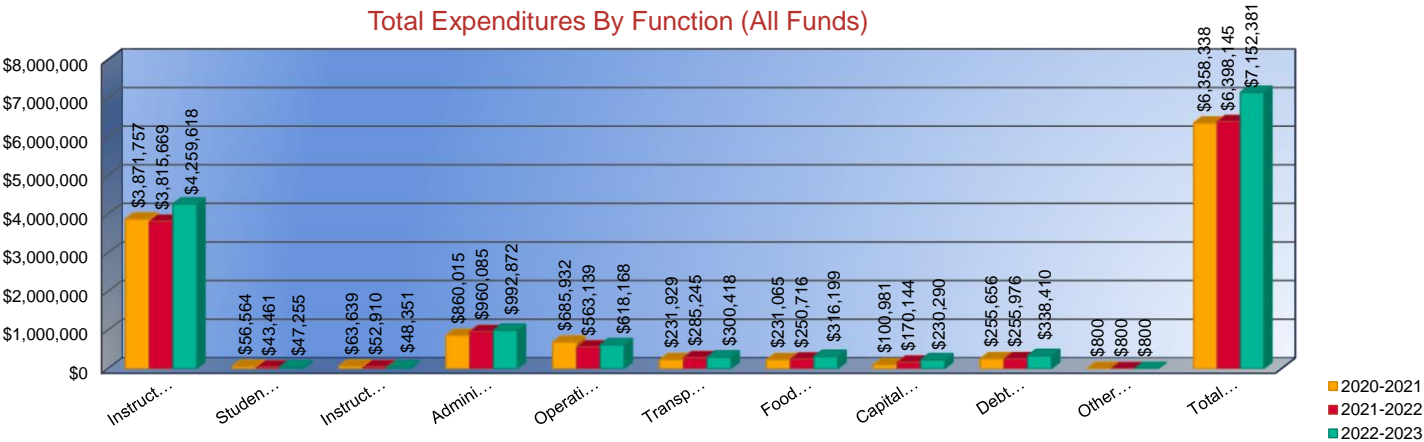
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$3,871,757	\$3,815,669	\$4,259,618
Student Support	\$56,564	\$43,461	\$47,255
Instructional Support	\$63,639	\$52,910	\$48,351
Administration & Support	\$860,015	\$960,085	\$992,872
Operations & Maintenance	\$685,932	\$563,139	\$618,168
Transportation	\$231,929	\$285,245	\$300,418
Food Services	\$231,065	\$250,716	\$316,199
Capital Improvements	\$100,981	\$170,144	\$230,290
Debt Services	\$255,656	\$255,976	\$338,410
Other Costs	\$800	\$800	\$800
Total Expenditures ¹	\$6,358,338	\$6,398,145	\$7,152,381

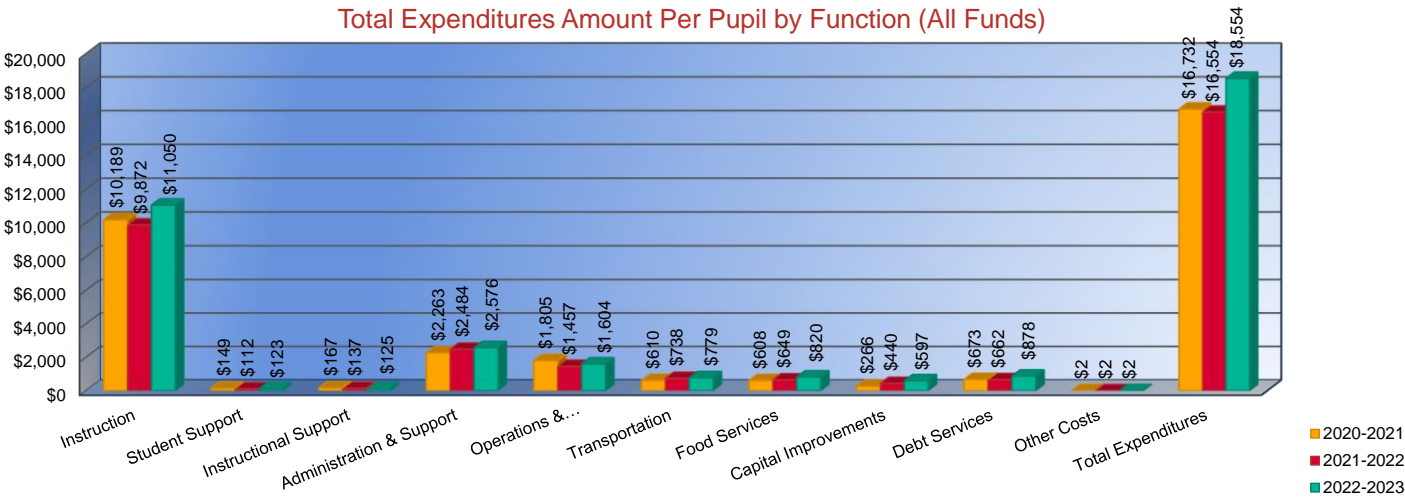
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$10,189	\$9,872	\$11,050
Student Support	\$149	\$112	\$123
Instructional Support	\$167	\$137	\$125
Administration & Support	\$2,263	\$2,484	\$2,576
Operations & Maintenance	\$1,805	\$1,457	\$1,604
Transportation	\$610	\$738	\$779
Food Services	\$608	\$649	\$820
Capital Improvements	\$266	\$440	\$597
Debt Services	\$673	\$662	\$878
Other Costs	\$2	\$2	\$2
Total Expenditures ¹	\$16,732	\$16,554	\$18,554
Enrollment (FTE) ²	380.0	386.5	385.5

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.

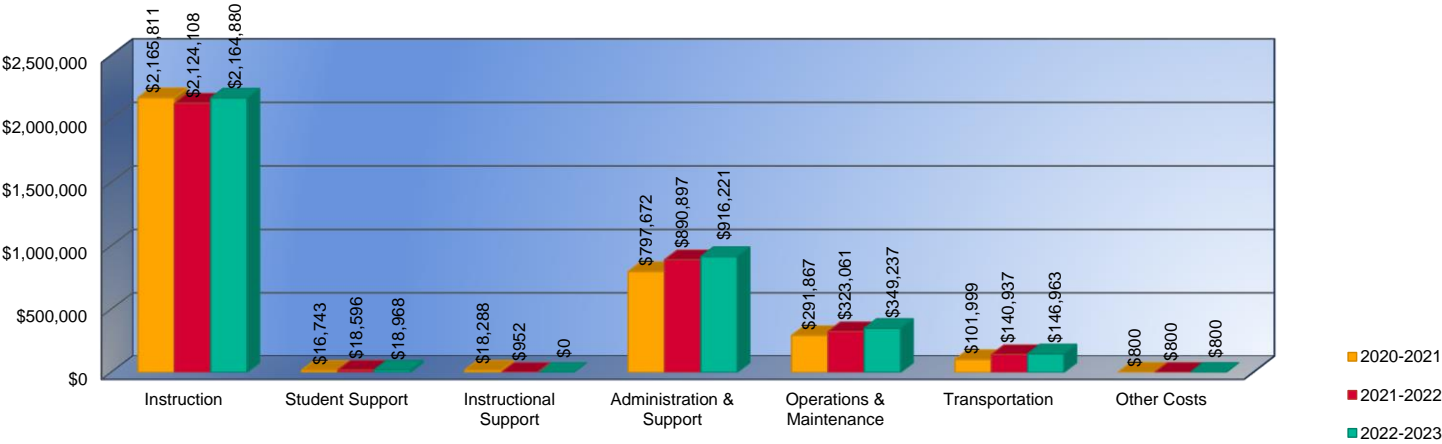


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$2,165,811	64%	\$2,124,108	61%	-2%	\$2,164,880	60%	2%
Student Support	\$16,743	0%	\$18,596	1%	11%	\$18,968	1%	2%
Instructional Support	\$18,288	1%	\$952	<1%	-95%	\$0	0%	-100%
Administration & Support	\$797,672	24%	\$890,897	25%	12%	\$916,221	25%	3%
Operations & Maintenance	\$291,867	9%	\$323,061	9%	11%	\$349,237	10%	8%
Transportation	\$101,999	3%	\$140,937	4%	38%	\$146,963	4%	4%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$800	<1%	\$800	<1%	0%	\$800	<1%	0%
Total Expenditures	\$3,393,180	100%	\$3,499,351	100%	3%	\$3,597,069	100%	3%
Amount per Pupil	\$8,929		\$9,054		1%	\$9,331		3%

*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.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2020-2021 Actual
General	\$1,888,625
Federal Funds	\$268,222
Supplemental General	\$277,186
Preschool-Aged At-Risk	\$48,758
At Risk (K-12)	\$229,448
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$32,835
Driver Education	\$8,339
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$709,006
Cost of Living	\$0
Career and Postsecondary Ed.	\$72,588
Gifts & Grants ¹	\$1,167
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$219,213
Contingency Reserve	\$10,877
Text Book & Student Material	\$62,853
Activity Fund	\$42,640
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$3,871,757
Enrollment (FTE) ³	380.0
Amount per Pupil ²	\$10,189
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$3,871,757

	2021-2022 Actual	% Change
	\$1,820,459	-4%
	\$158,469	-41%
	\$303,649	10%
	\$60,497	24%
	\$264,459	15%
	\$0	0%
	\$0	0%
	\$3,051	-91%
	\$5,837	-30%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$698,870	-1%
	\$0	0%
	\$182,369	151%
	\$25,000	2042%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$243,756	11%
	\$20,406	88%
	\$28,847	-54%
	\$0	-100%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,815,669	-1%
	386.5	2%
	\$9,872	-3%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$3,815,669	-1%

	2022-2023 Budget	% Change
	\$1,850,987	2%
	\$380,708	140%
	\$313,893	3%
	\$73,370	21%
	\$307,924	16%
	\$0	0%
	\$0	0%
	\$4,000	31%
	\$15,030	157%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$804,055	15%
	\$0	0%
	\$210,537	15%
	\$18,795	-25%
	\$0	0%
	\$0	0%
	\$0	0%
	\$280,319	15%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,259,618	12%
	385.5	0%
	\$11,050	12%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$4,259,618	12%

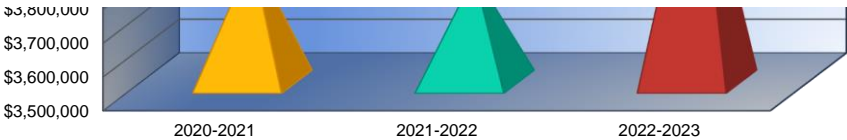
1. Gifts & Grants includes private grants and grants from non-federal sources.

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.

Instruction Expenditures (1000)





Sources of Revenue and Proposed Budget for 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$3,789,087	\$0	\$3,789,087	\$0			\$0	\$0
Supplemental General	\$1,264,687	\$79,624	\$728,586			\$0	\$456,477	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$73,370	\$7,879		\$0	\$0	\$57,491	\$8,000	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$307,924	\$24,282		\$0	\$0	\$283,642	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$463,463	\$140,645	\$116,855	\$0	\$0	\$0	\$205,963	\$0
Driver Training	\$15,630	\$9,085	\$2,295	\$0	\$0	\$0	\$4,250	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$308,747	\$87,606	\$1,367	\$101,772	\$0	\$50,500	\$67,502	\$0
Professional Development	\$43,972	\$5,733	\$5,684	\$0	\$0	\$32,555	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$935,611	\$74,241	\$0	\$7,067	\$0	\$854,303	\$0	\$0
Career and Postsecondary Education	\$210,537	\$25,022	\$7,301	\$0	\$0	\$178,214	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$18,795	\$11,678	\$7,117	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$43,172						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$437,998	\$0	\$437,998					
Contingency Reserve		\$284,828						
Activity Funds		\$1,760						
Bond and Interest #1	\$338,410	\$591,589	\$148,941	\$0	\$0		\$258,123	\$660,243
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	\$400,855	\$16,377		\$384,478				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$8,609,086	\$1,403,521	\$5,245,231	\$493,317	\$0	\$1,456,705	\$1,000,315	\$660,243
Less Transfers	\$1,456,705							
TOTAL Budget Expenditures	\$7,152,381							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	4,668,448	4,816,146	5,245,231
Federal Revenues	574,478	517,860	493,317
Local Revenues¹	1,110,120	1,112,165	1,000,315
Total Revenues	6,353,046	6,446,171	6,738,863
Revenues Per Pupil	16,719	16,678	17,481

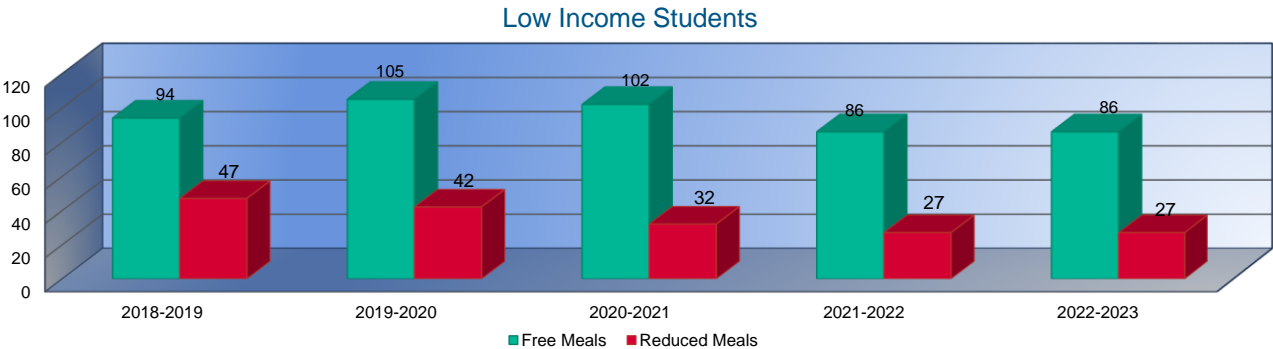
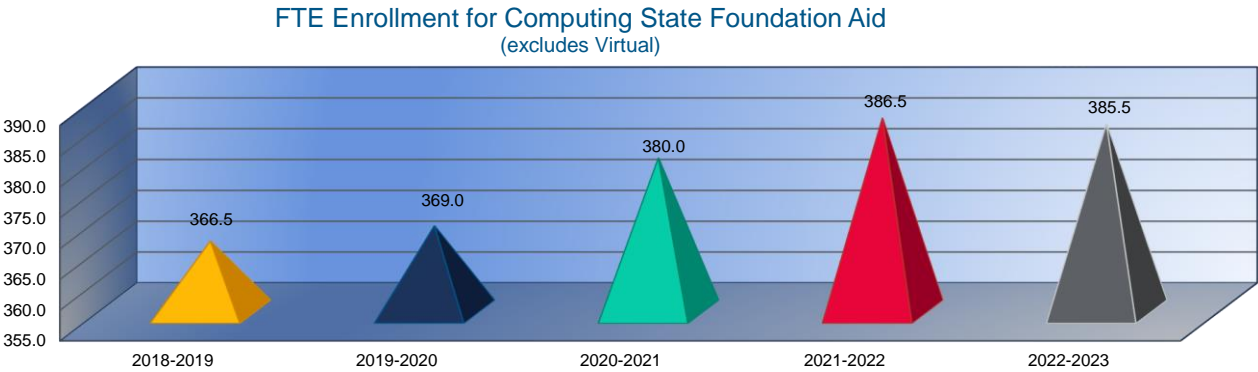
1. Excludes "Transfers" to avoid duplication of revenue.

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

	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual)*	366.5	369.0	1%	380.0	3%	386.5	2%	385.5	0%
Free Meal Student Headcount	94	105	12%	102	-3%	86	-16%	86	0%
Reduced Meal Student Headcount	47	42	-11%	32	-24%	27	-16%	27	0%

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.

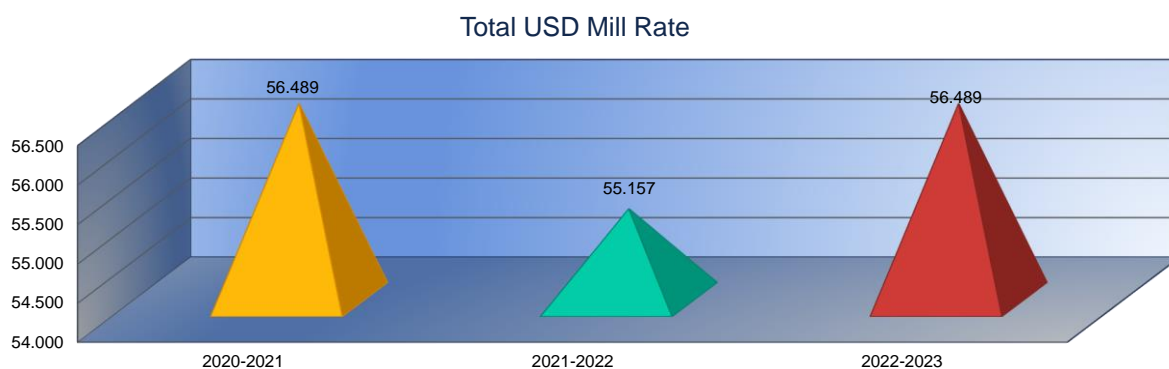


Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	20.705
Adult Education	0.000
Capital Outlay	8.000
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	7.784
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	56.489
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.000

2021-2022 Actual
20.000
17.319
0.000
7.841
0.000
0.000
0.000
0.000
0.000
9.997
0.000
0.000
0.000
0.000
55.157
0.000
0.000
0.000
0.980
0.000
0.980

2022-2023 Budget	
	20.000
	18.324
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	10.165
	0.000
	0.000
	0.000
	0.000
	56.489
	0.000
	0.000
	0.000
	1.000
	0.000
	1.000



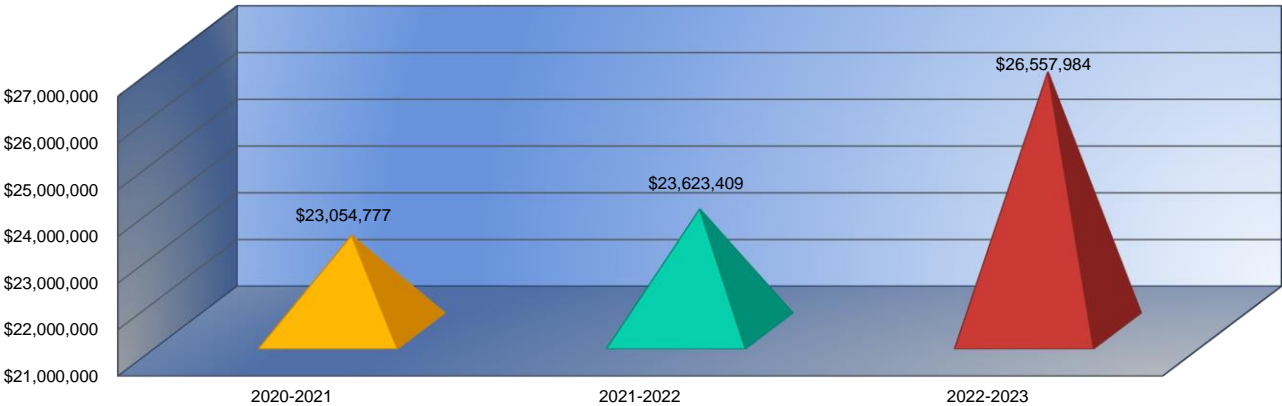
Other Information

	2020-2021 Actual
Assessed Valuation	\$23,054,777
Total USD Debt	\$1,890,000

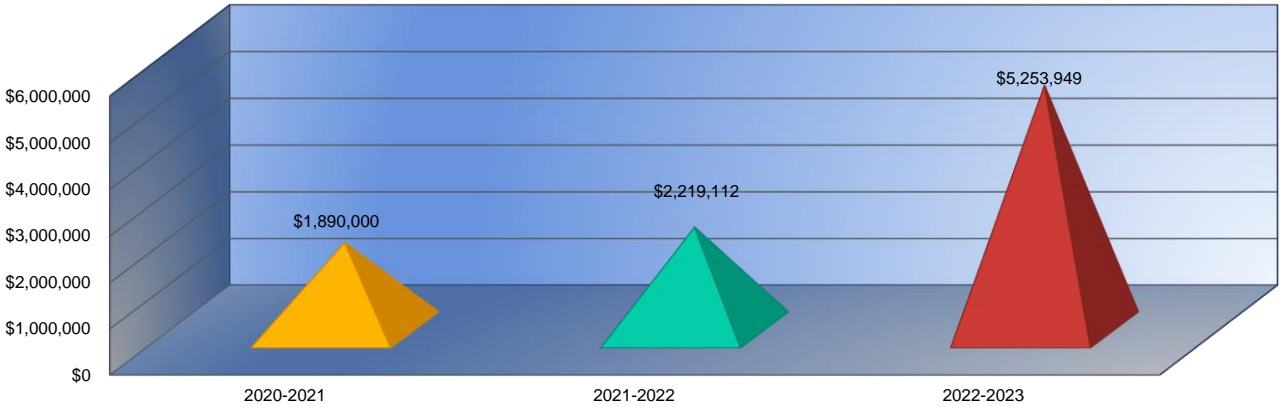
	2021-2022 Actual
	\$23,623,409
	\$2,219,112

	2022-2023 Budget
	\$26,557,984
	\$5,253,949

Assessed Valuation



Total USD Debt



Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.0	\$434,783	\$62,112	7.0	\$0	\$0	0.0	\$0	\$0
Teachers (Full Time)	31.0	\$1,343,461	\$43,337	31.0	\$1,506,685	\$48,603	0.0	\$0	\$0
Other Certified (Licensed) Personnel	1.6	\$72,772	\$45,483	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	28.0	\$538,989	\$19,250	0.0	\$0	\$0	0.0	\$0	\$0
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

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.
Administrators:	** 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, Rule 10 Coaches, 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)****.

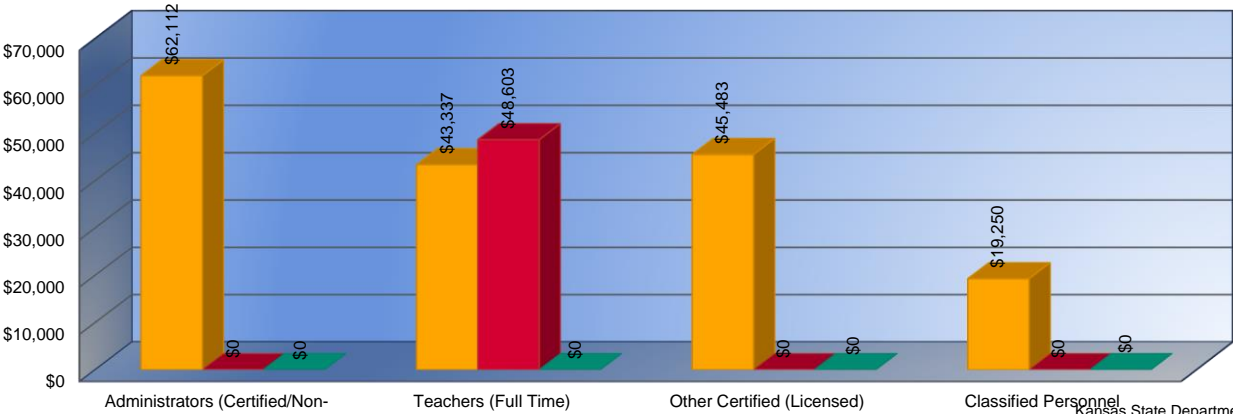
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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

Average Salaries



Public School District Reports

[KSDE's Data Central](#)

[Kansas K-12 Reports](#)

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

School Finance Reports

[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

[Comparative 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](#)

[Kansas State Building Report Card](#)

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

- Enrollment
 - ACT Scores
- Demographic