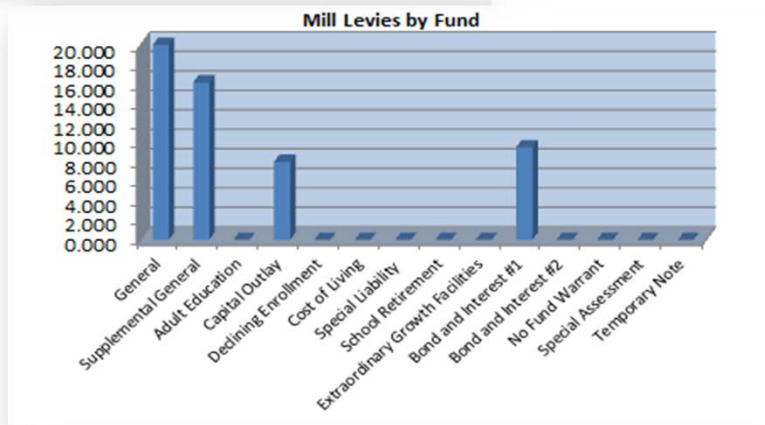
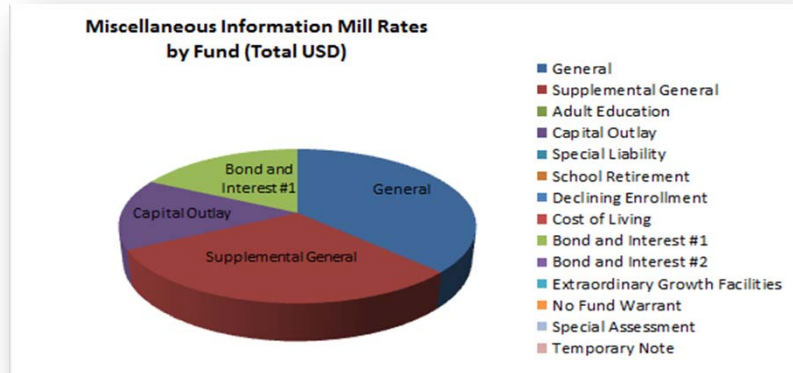


# BUDGET AT A GLANCE

2015-16



USD 262 - Valley Center



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)

# Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2015-16.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	14,189,088	48%	14,809,504	49%	4%	16,234,471	47%	10%
Student Support Services	829,584	3%	966,083	3%	16%	1,050,665	3%	9%
Instructional Support Services	879,702	3%	887,051	3%	1%	976,387	3%	10%
Administration & Support	3,061,695	10%	3,079,561	10%	1%	3,389,577	10%	10%
Operations & Maintenance	2,414,495	8%	3,077,597	10%	27%	3,816,185	11%	24%
Transportation	1,327,437	5%	1,436,818	5%	8%	1,583,797	5%	10%
Food Services	1,244,488	4%	1,230,711	4%	-1%	1,465,718	4%	19%
Capital Improvements	767,770	3%	154,774	1%	-80%	1,164,556	3%	652%
Debt Services	4,716,264	16%	4,737,356	16%	0%	4,898,188	14%	3%
Other Costs	0	0%	0	0%	0%	10,000	0%	0%
<b>Total Expenditures*</b>	<b>29,430,523</b>	<b>100%</b>	<b>30,379,455</b>	<b>100%</b>	<b>3%</b>	<b>34,589,544</b>	<b>100%</b>	<b>14%</b>
Amount per Pupil	\$11,100		\$11,220		1%	\$12,623		12%
<b>Current Expenditures**</b>	<b>23,603,342</b>	<b>100%</b>	<b>24,413,752</b>	<b>100%</b>	<b>3%</b>	<b>26,786,356</b>	<b>100%</b>	<b>10%</b>
Amount per Pupil	\$8,902		\$9,017		1%	\$9,775		8%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	14,185,476	48%	14,794,004	49%	1%	16,184,471	47%	-2%
Instruction*** (Current Expenditures)	14,185,476	60%	14,794,004	61%	1%	16,184,471	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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERs Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

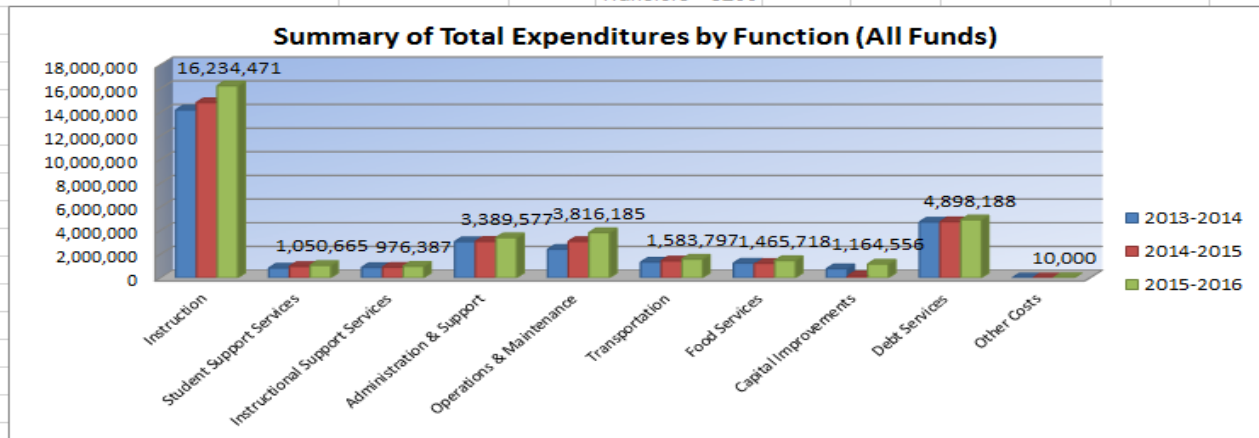
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

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

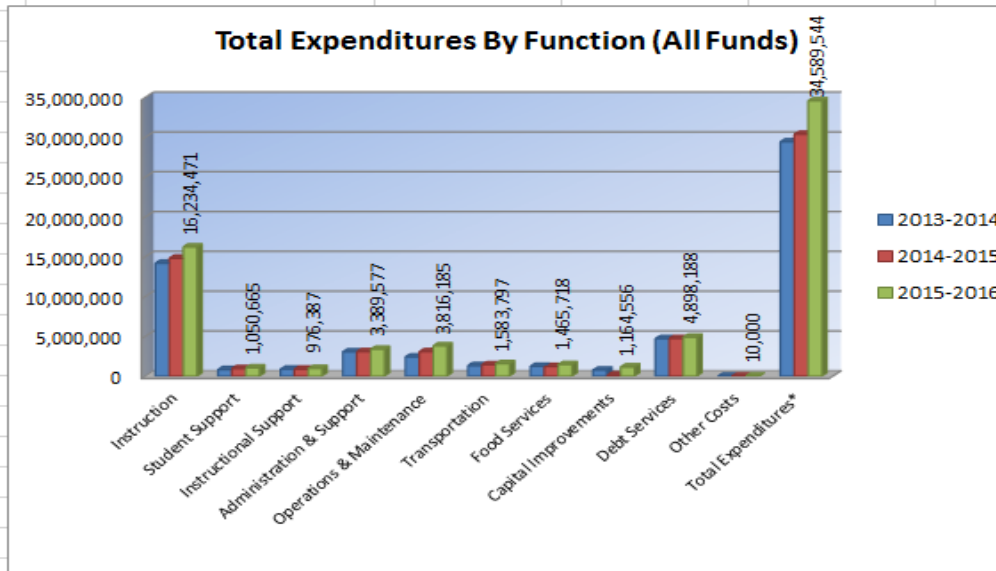
Further definition of what goes into each category:

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



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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	14,189,088	14,809,504	16,234,471
Student Support	829,584	966,083	1,050,665
Instructional Support	879,702	887,051	976,387
Administration & Support	3,061,695	3,079,561	3,389,577
Operations & Maintenance	2,414,495	3,077,597	3,816,185
Transportation	1,327,437	1,436,818	1,583,797
Food Services	1,244,488	1,230,711	1,465,718
Capital Improvements	767,770	154,774	1,164,556
Debt Services	4,716,264	4,737,356	4,898,188
Other Costs	0	0	10,000
<b>Total Expenditures*</b>	<b>29,430,523</b>	<b>30,379,455</b>	<b>34,589,544</b>



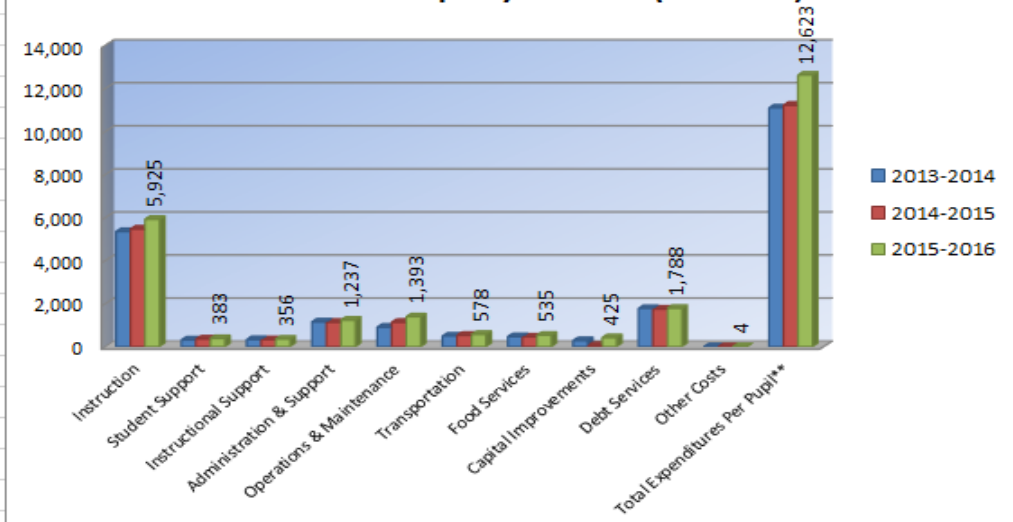
\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	5,351	5,470	5,925
Student Support	313	357	383
Instructional Support	332	328	356
Administration & Support	1,155	1,137	1,237
Operations & Maintenance	911	1,137	1,393
Transportation	501	531	578
Food Services	469	455	535
Capital Improvements	290	57	425
Debt Services	1,779	1,750	1,788
Other Costs	0	0	4
<b>Total Expenditures Per Pupil**</b>	<b>11,100</b>	<b>11,220</b>	<b>12,623</b>
Enrollment (FTE)*	2,651.5	2,707.5	2,740.2

\*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

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

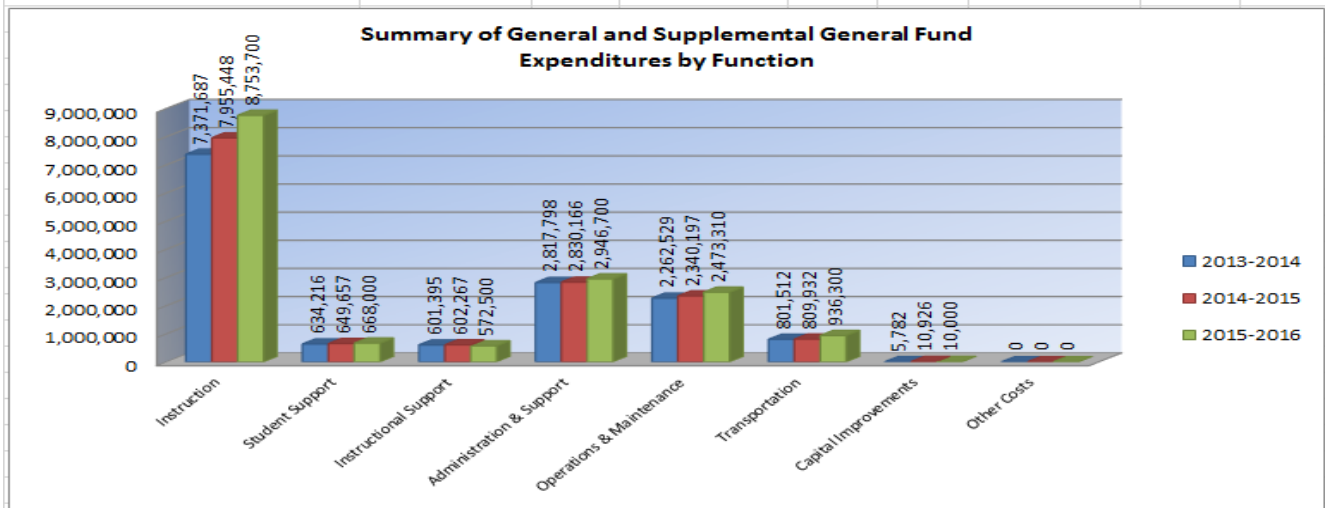


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

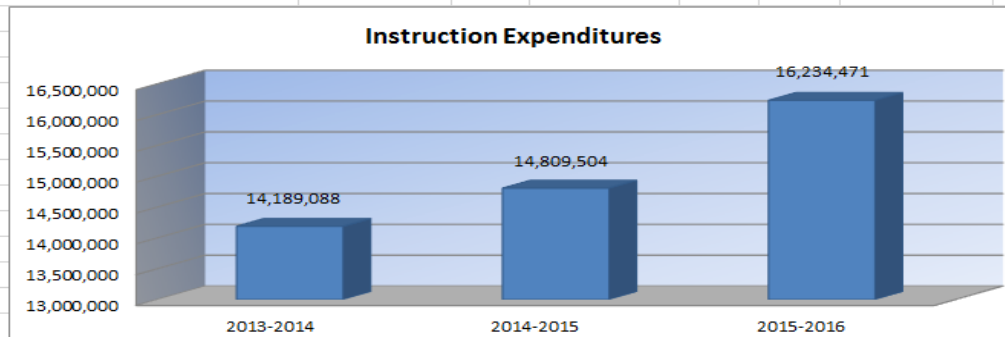
	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	7,371,687	51%	7,955,448	52%	8%	8,753,700	54%	10%
Student Support	634,216	4%	649,657	4%	2%	668,000	4%	3%
Instructional Support	601,395	4%	602,267	4%	0%	572,500	3%	-5%
Administration & Support	2,817,798	19%	2,830,166	19%	0%	2,946,700	18%	4%
Operations & Maintenance	2,262,529	16%	2,340,197	15%	3%	2,473,310	15%	6%
Transportation	801,512	6%	809,932	5%	1%	936,300	6%	16%
Capital Improvements	5,782	0%	10,926	0%	89%	10,000	0%	-8%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>14,494,919</b>	<b>100%</b>	<b>15,198,593</b>	<b>100%</b>	<b>5%</b>	<b>16,360,510</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$5,467		\$5,614		3%	\$5,971		6%

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)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	6,624,395	7,085,515	7%	7,559,500	7%
Federal Funds	251,377	362,071	44%	380,953	5%
Supplemental General	747,292	869,933	16%	1,194,200	37%
At Risk (4yr Old)	100,401	102,280	2%	97,400	-5%
At Risk (K-12)	1,030,123	767,429	-26%	1,066,000	39%
Bilingual Education	118,696	131,600	11%	136,650	4%
Virtual Education	86,056	58,563	-32%	231,780	296%
Capital Outlay	3,612	15,500	329%	50,000	223%
Driver Education	17,187	17,187	0%	21,725	26%
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	37,568	25,480	-32%	31,650	24%
Special Education	3,382,981	3,587,790	6%	3,809,721	6%
Cost of Living	0	0	0%	0	0%
Vocational Education	429,169	626,666	46%	653,000	4%
Gifts/Grants	36,011	46,147	28%	20,000	-57%
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	793,149	794,640	0%	981,892	24%
Contingency Reserve	0	0	0%		
Text Book & Student Material	211,960	318,703	50%		
Activity Fund	319,111	0	-100%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>14,189,088</b>	<b>14,809,504</b>	<b>4%</b>	<b>16,234,471</b>	<b>10%</b>
Enrollment (FTE)*	2,651.5	2,707.5	2%	2,740.2	1%
Amount per Pupil	5,351	5,470	2%	5,925	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>14,189,088</b>	<b>14,809,504</b>	<b>4%</b>	<b>16,234,471</b>	<b>10%</b>



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

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

\* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

## Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	21,160,771	0	20,955,421	0	0	205,350	0	0
Supplemental General	5,297,870	20,064				3,312,525	1,965,281	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	97,400	15,026		0	XXXXXXXXXXXX	83,000	0	626
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	1,183,270	242,251		0	XXXXXXXXXXXX	881,020	60,000	1
Bilingual Education	136,650	44		0	XXXXXXXXXXXX	136,650	0	44
Virtual Education	434,655	180,351			0	254,305	0	1
Capital Outlay	2,905,000	3,780,793		0	28,000	250,240	878,445	2,032,478
Driver Training	46,725	52,323	3,990	0	XXXXXXXXXXXX	0	0	9,588
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	1,658,275	338,610	12,048	656,326	XXXXXXXXXXXX	100,000	551,466	175
Professional Development	157,050	117,524		0	XXXXXXXXXXXX	41,409	0	1,883
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	31,650	6,929		0	XXXXXXXXXXXX	5,000	20,000	279
Special Education	4,149,721	1,129,433	0	0	XXXXXXXXXXXX	3,020,679	0	391
Vocational Education	750,600	12,665	13,691	0	XXXXXXXXXXXX	625,000	100,000	756
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	20,000	7,254					15,000	2,254
Textbook & Student Materials Revolving		126,237						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,568,303	0				1,568,303		XXXXXXXXXX
Contingency Reserve		1,406,491						XXXXXXXXXX
Activity Funds		69,002						XXXXXXXXXX
Tuition Reimbursement		0		0			0	0
Bond and Interest #1	4,898,188	3,373,856	2,400,063	0	0		2,695,019	3,570,750
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	9,556	9556					0	0
Temporary Note	0	0			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	387,341	0	XXXXXXXXXXXX	387,341	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>44,893,025</b>	<b>10,888,409</b>	<b>23,385,213</b>	<b>1,043,667</b>	<b>28,000</b>	<b>10,483,481</b>	<b>6,285,211</b>	<b>5,619,226</b>
Less Transfers	10,483,481							
<b>TOTAL Budget Expenditures</b>	<b>\$34,409,544</b>							

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

	2013-2014	2014-2015	2015-2016
State Revenues	19,301,677	22,748,427	23,385,213
Federal Revenues	884,989	1,063,637	1,043,667
Local Revenues*	9,240,999	6,838,692	6,313,211
Total Revenues	29,427,665	30,650,756	30,742,091
Revenues Per Pupil	11,098	11,321	11,219

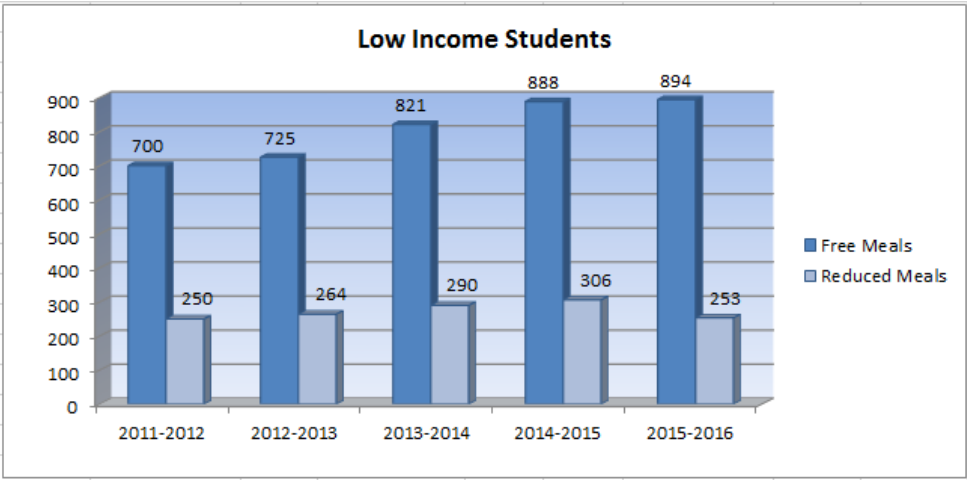
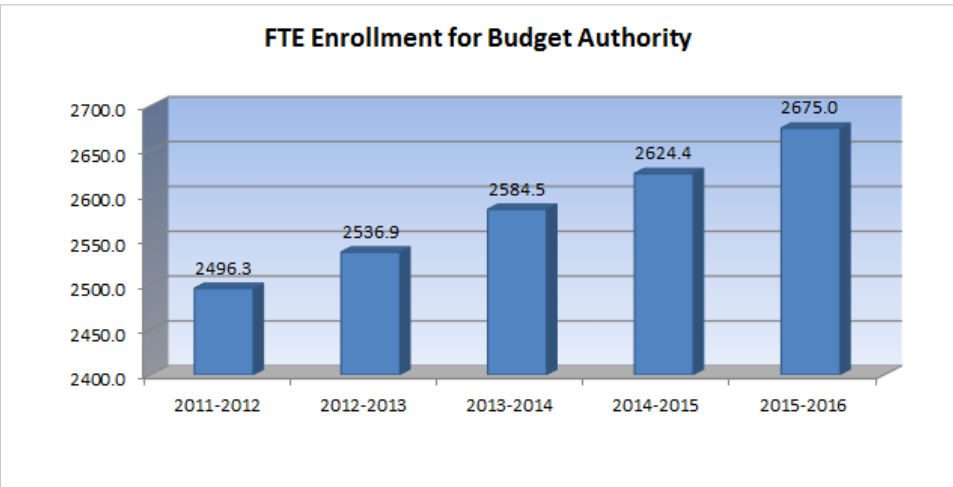
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

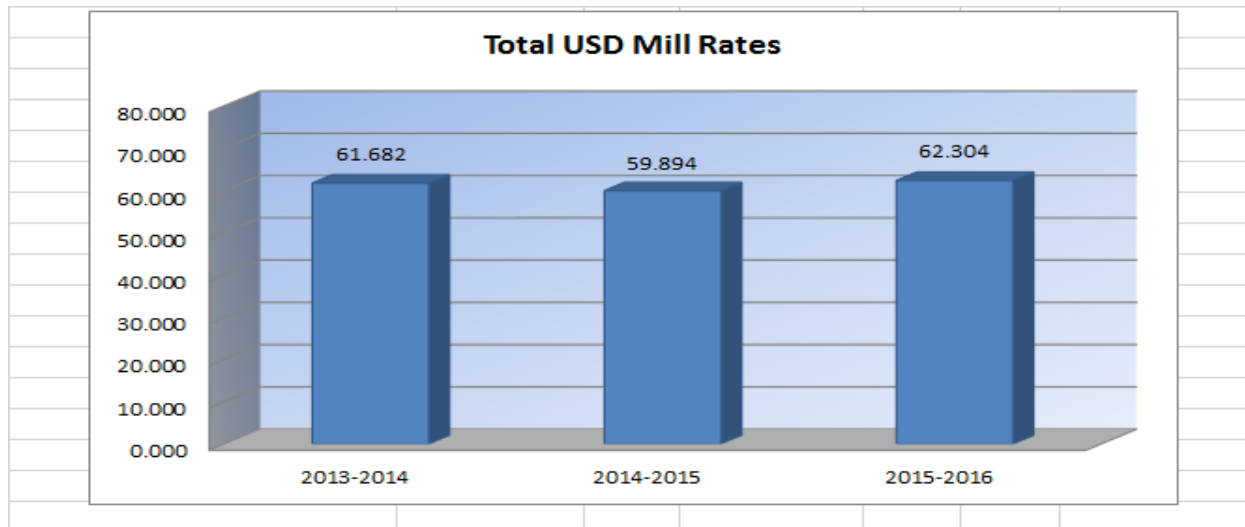
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	2,496.3	2,536.9	2%	2,584.5	2%	2,624.4	2%	2,675.0	2%
Number of Students - Free Meals	700	725	4%	821	13%	888	8%	894	1%
Number of Students - Reduced Meals	250	264	6%	290	10%	306	6%	253	-17%



\*FTE for state aid and budget authority purposes for the general fund.

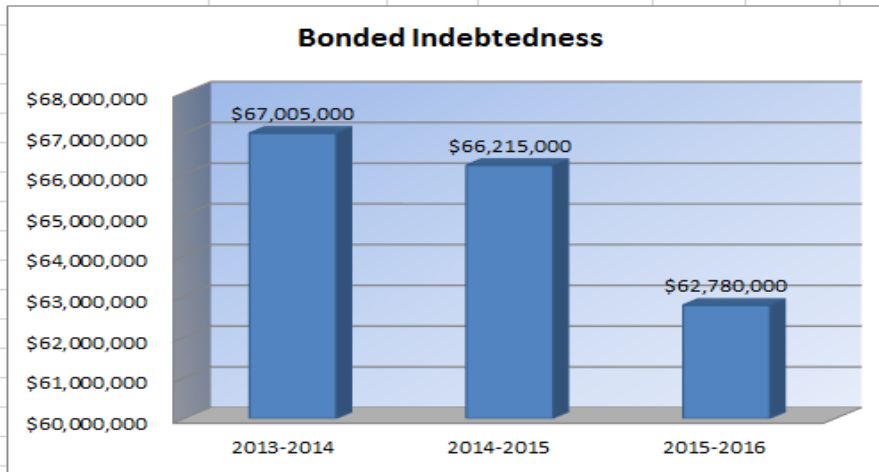
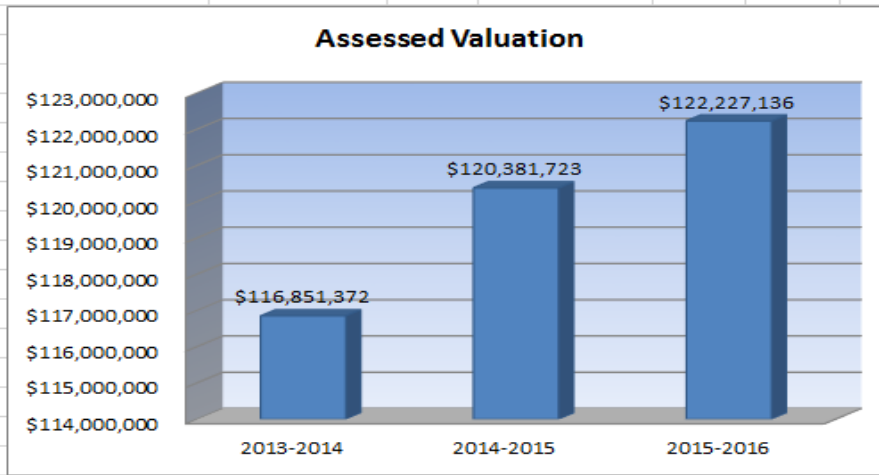
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>
General	20.000	20.000	20.000
Supplemental General	21.754	12.630	15.101
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	6.496	6.500
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	19.928	20.768	20.703
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>61.682</b>	<b>59.894</b>	<b>62.304</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	4.000	3.987	4.000
Rec Comm Employee Bnfts	0.575	0.599	0.320
<b>TOTAL OTHER</b>	<b>4.575</b>	<b>4.586</b>	<b>4.320</b>



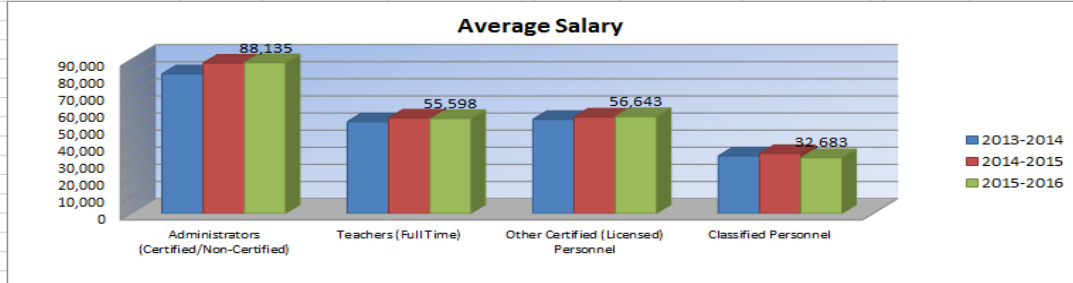
**Other Information**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$116,851,372	\$120,381,723	\$122,227,136
Bonded Indebtedness	67,005,000	66,215,000	62,780,000



USD# 262  
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.9	1,543,017	81,641	18.9	1,661,893	87,931	18.9	1,665,755	88,135
Teachers (Full Time)	144.0	7,734,542	53,712	147.0	8,203,642	55,807	148.0	8,228,572	55,598
Other Certified (Licensed) Personnel	18.9	1,039,949	55,024	19.3	1,088,592	56,404	17.8	1,008,240	56,643
Classified Personnel	94.3	3,180,044	33,723	95.9	3,362,199	35,059	99.6	3,255,269	32,683
Substitutes/Temporary Help	XXXXX	237,224	XXXXXXX	XXXXX	221,221	XXXXXXX	XXXXX	220,000	XXXXXXX



**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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

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

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

<http://svapp15586.ksde.org/rcard/>

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