

# Budget at a Glance 2019-20



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)

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

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	16,375,749	48%	17,669,193	48%	8%	21,400,919	49%	21%
Student Support Services	1,053,290	3%	1,206,984	3%	15%	1,640,894	4%	36%
Instructional Support Services	768,225	2%	825,841	2%	7%	1,170,647	3%	42%
Administration & Support	3,370,361	10%	3,461,329	9%	3%	4,165,254	9%	20%
Operations & Maintenance	2,784,049	8%	3,089,826	8%	11%	4,205,082	10%	36%
Transportation	1,675,349	5%	1,547,923	4%	-8%	1,946,842	4%	26%
Food Services	1,200,183	4%	1,321,609	4%	10%	1,590,688	4%	20%
Capital Improvements	996,892	3%	509,238	1%	-49%	1,908,000	4%	275%
Debt Services	6,035,363	18%	7,357,056	20%	22%	5,383,925	12%	-27%
Other Costs	0	0%	0	0%	0%	500,000	1%	0%
<b>Total Expenditures*</b>	<b>34,259,461</b>	<b>100%</b>	<b>36,988,999</b>	<b>100%</b>	<b>8%</b>	<b>43,912,251</b>	<b>100%</b>	<b>19%</b>
Amount per Pupil	\$12,054		\$12,483		4%	\$14,280		14%
<b>Current Expenditures**</b>	<b>26,585,626</b>	<b>100%</b>	<b>28,425,147</b>	<b>100%</b>	<b>7%</b>	<b>34,538,326</b>	<b>100%</b>	<b>22%</b>
Amount per Pupil	\$9,354		\$9,593		3%	\$11,232		17%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	16,251,594	47%	17,471,824	47%	0%	21,275,919	48%	1%
Instruction*** (Current Expenditures)	16,251,594	61%	17,471,824	61%	0%	21,275,919	62%	1%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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.

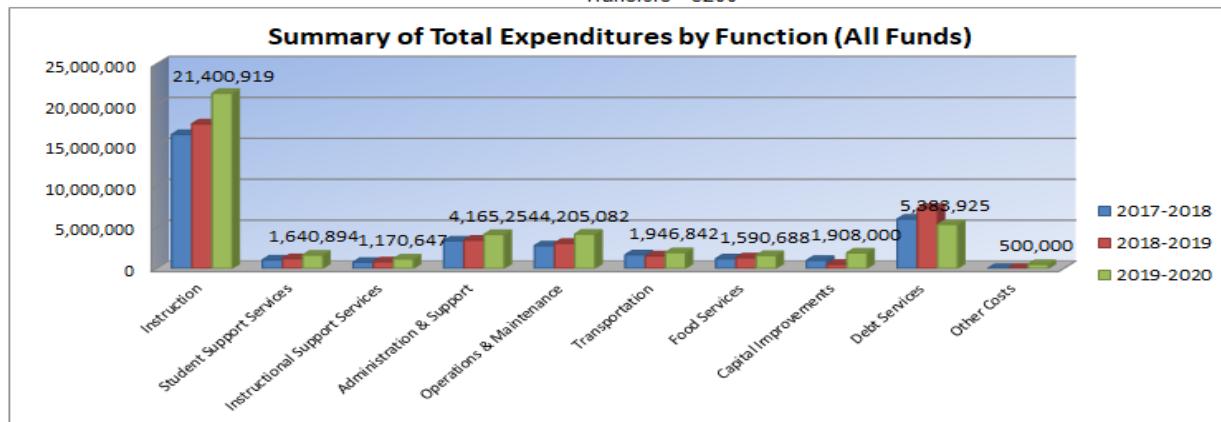
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

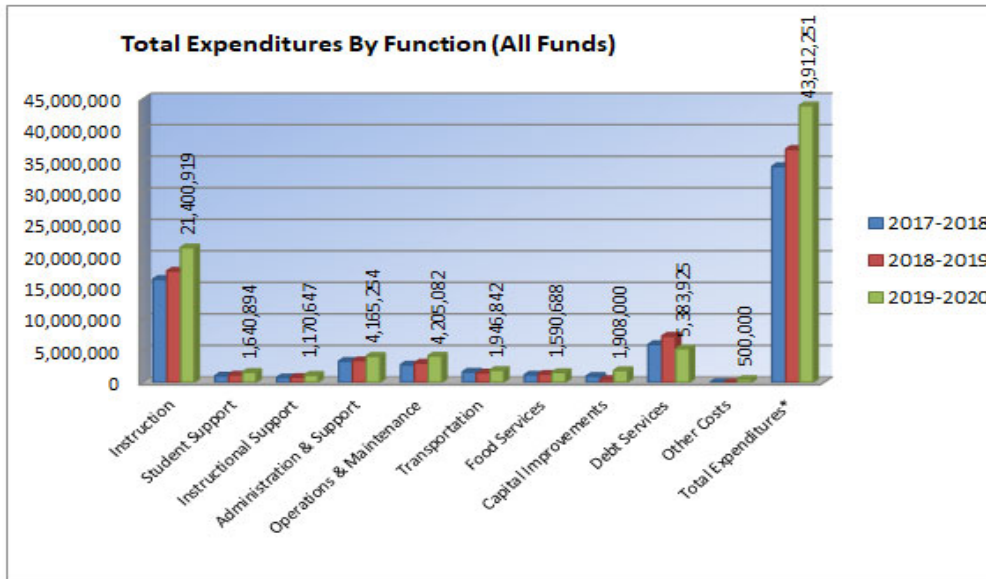
Further definition of what goes into each category:

- 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)**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	16,375,749	17,669,193	21,400,919
Student Support	1,053,290	1,206,984	1,640,894
Instructional Support	768,225	825,841	1,170,647
Administration & Support	3,370,361	3,461,329	4,165,254
Operations & Maintenance	2,784,049	3,089,826	4,205,082
Transportation	1,675,349	1,547,923	1,946,842
Food Services	1,200,183	1,321,609	1,590,688
Capital Improvements	996,892	509,238	1,908,000
Debt Services	6,035,363	7,357,056	5,383,925
Other Costs	0	0	500,000
<b>Total Expenditures*</b>	<b>34,259,461</b>	<b>36,988,999</b>	<b>43,912,251</b>

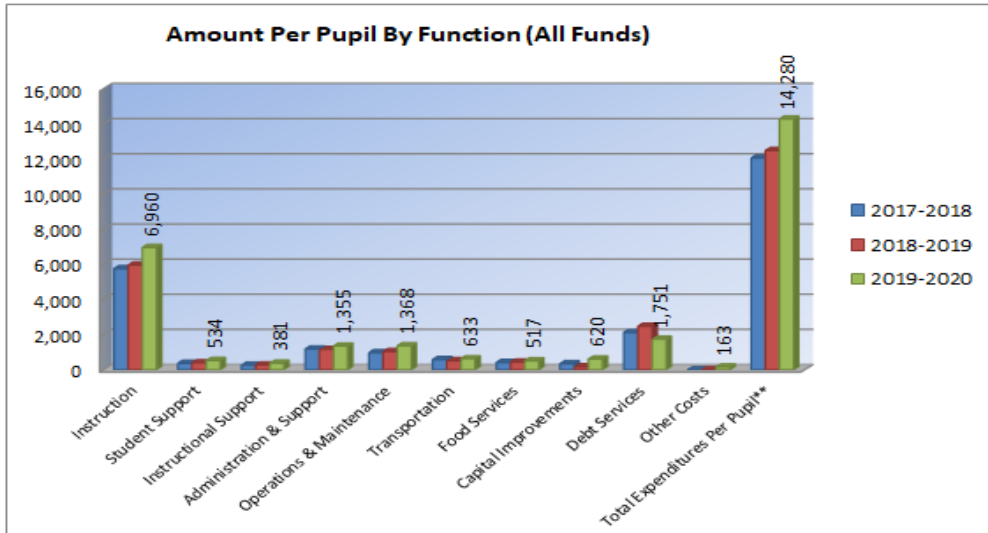


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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)**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	5,762	5,963	6,960
Student Support	371	407	534
Instructional Support	270	279	381
Administration & Support	1,186	1,168	1,355
Operations & Maintenance	980	1,043	1,368
Transportation	589	522	633
Food Services	422	446	517
Capital Improvements	351	172	620
Debt Services	2,124	2,483	1,751
Other Costs	0	0	163
<b>Total Expenditures Per Pupil**</b>	<b>12,054</b>	<b>12,483</b>	<b>14,280</b>
Enrollment (FTE)*	2,842.1	2,963.1	3,075.0

\*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.

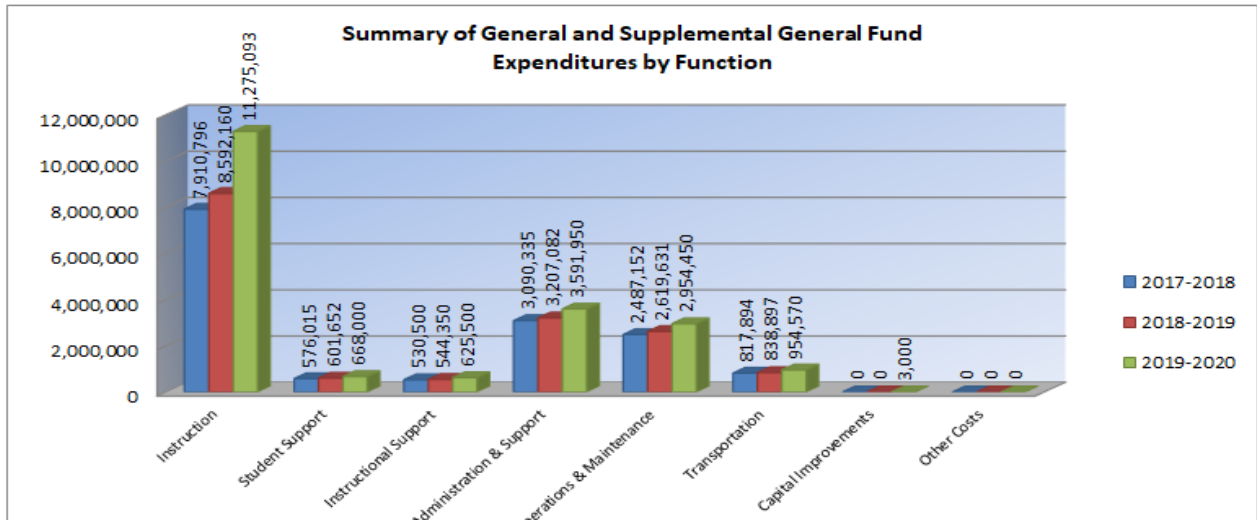


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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**

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/dec	2019-2020 Budget	% of Tot	% inc/dec
Instruction	7,910,796	51%	8,592,160	52%	9%	11,275,093	56%	31%
Student Support	576,015	4%	601,652	4%	4%	668,000	3%	11%
Instructional Support	530,500	3%	544,350	3%	3%	625,500	3%	15%
Administration & Support	3,090,335	20%	3,207,082	20%	4%	3,591,950	18%	12%
Operations & Maintenance	2,487,152	16%	2,619,631	16%	5%	2,954,450	15%	13%
Transportation	817,894	5%	838,897	5%	3%	954,570	5%	14%
Capital Improvements	0	0%	0	0%	0%	3,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>15,412,692</b>	<b>100%</b>	<b>16,403,772</b>	<b>100%</b>	<b>6%</b>	<b>20,072,563</b>	<b>100%</b>	<b>22%</b>
Amount per Pupil	\$5,423		\$5,536		2%	\$6,528		18%

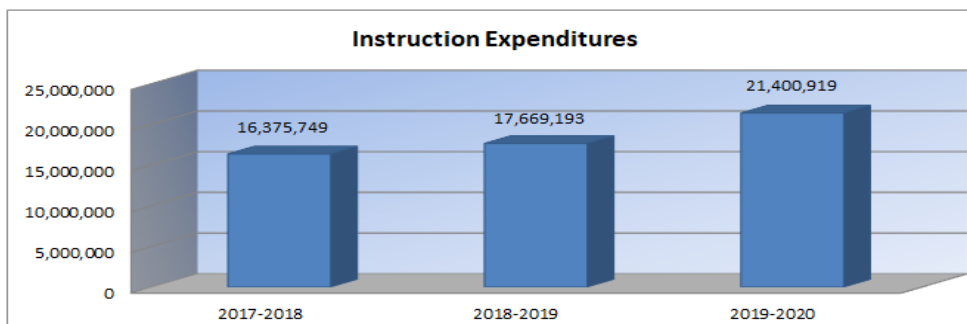
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.





## Instruction Expenditures (1000)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	7,464,532	8,114,960	9%	9,802,693	21%
Federal Funds	311,762	376,767	21%	367,893	-2%
Supplemental General	446,264	477,200	7%	1,472,400	209%
Preschool-Aged At-Risk	157,158	150,729	-4%	179,650	19%
At Risk (K-12)	1,371,147	1,374,606	0%	1,498,406	9%
Bilingual Education	114,721	142,828	25%	195,500	37%
Virtual Education	134,235	107,652	-20%	190,500	77%
Capital Outlay	124,155	197,369	59%	125,000	-37%
Driver Education	13,677	17,181	26%	38,630	125%
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	19,179	21,395	12%	34,250	60%
Special Education	3,948,054	4,281,066	8%	5,005,425	17%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	651,837	703,072	8%	781,500	11%
Gifts/Grants	27,564	26,707	-3%	98,450	269%
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	1,030,313	919,540	-11%	1,610,622	75%
Contingency Reserve	0	0	0%		
Text Book & Student Material	184,335	334,489	81%		
Activity Fund	376,816	423,632	12%		
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>16,375,749</b>	<b>17,669,193</b>	<b>8%</b>	<b>21,400,919</b>	<b>21%</b>
Enrollment (FTE)*	2,842.1	2,963.1	4%	3,075.0	4%
Amount per Pupil	5,762	5,963	3%	6,960	17%
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>	<b>16,375,749</b>	<b>17,669,193</b>	<b>8%</b>	<b>21,400,919</b>	<b>21%</b>



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	20,179,175	1	20,179,174	0	0	0	0	XXXXXXXXXX
Supplemental General	6,375,000	202,995	4,080,000			0	2,092,005	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	184,650	65,063		0	0	120,000	0	413
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,879,406	470,053		0	0	1,409,500	0	147
Bilingual Education	237,600	45,043		0	0	192,600	0	43
Virtual Education	241,500	25,059				216,450	0	9
Capital Outlay	3,990,000	4,221,216	580,904	0	200,000	0	1,199,152	2,211,272
Driver Training	38,630	38,630	8,450	0	0	0	0	8,450
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,783,700	327,983	10,902	674,668	0	0	770,644	497
Professional Development	180,100	155,828	15,000	0	0	70,000	0	60,728
Parent Education Program	100,010	10	60,000	0	0	40,000	0	0
Summer School	34,250	8,180		0	0	6,100	20,000	30
Special Education	5,541,425	1,856,465	0	0	0	3,685,033	0	73
Career and Postsecondary Education	901,850	79,410	7,300	23,292	0	741,929	50,000	81
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	335,327	17,702	99,177				175,000	2
Textbook & Student Materials Revolving		105,568						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,620,962	0	2,620,962				0	XXXXXXXXXX
Contingency Reserve		1,406,491						XXXXXXXXXX
Activity Funds		90,793						XXXXXXXXXX
Bond and Interest #1	5,383,925	3,845,433	2,999,292	0	0		3,473,223	4,934,023
Bond and Interest #2	0	0	272,760	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	386,353	0	XXXXXXXXXX	386,353	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>50,393,863</b>	<b>12,961,923</b>	<b>30,933,921</b>	<b>1,084,313</b>	<b>200,000</b>	<b>6,481,612</b>	<b>7,780,024</b>	<b>7,215,768</b>
Less Transfers	6,481,612							
<b>TOTAL Budget Expenditures</b>	<b>\$43,912,251</b>							

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

	2017-2018	2018-2019	2019-2020
State Revenues	25,604,013	27,697,100	30,933,921
Federal Revenues	1,023,205	1,094,464	1,084,313
Local Revenues*	7,579,821	8,258,324	7,980,024
<b>Total Revenues</b>	<b>34,207,039</b>	<b>37,049,888</b>	<b>39,998,258</b>
Revenues Per Pupil	12,036	12,504	13,008

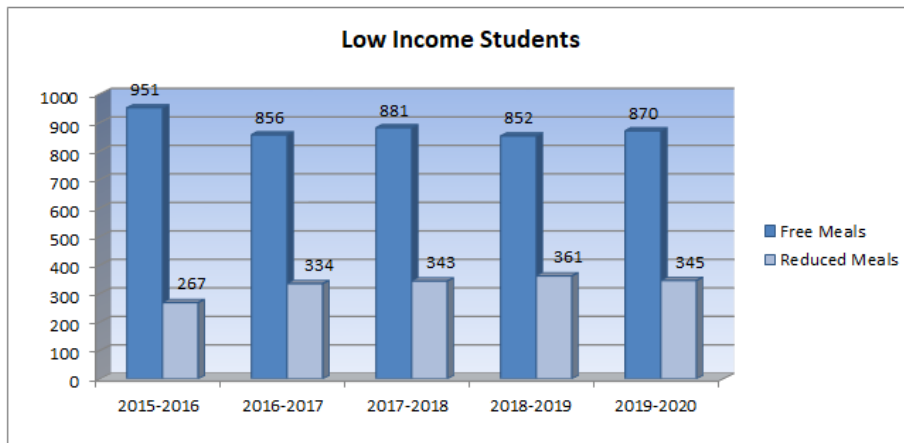
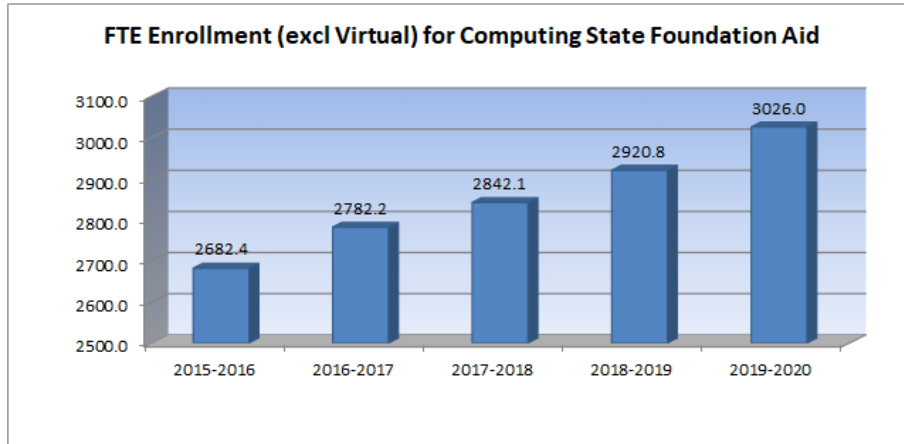
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

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



**Enrollment Information**

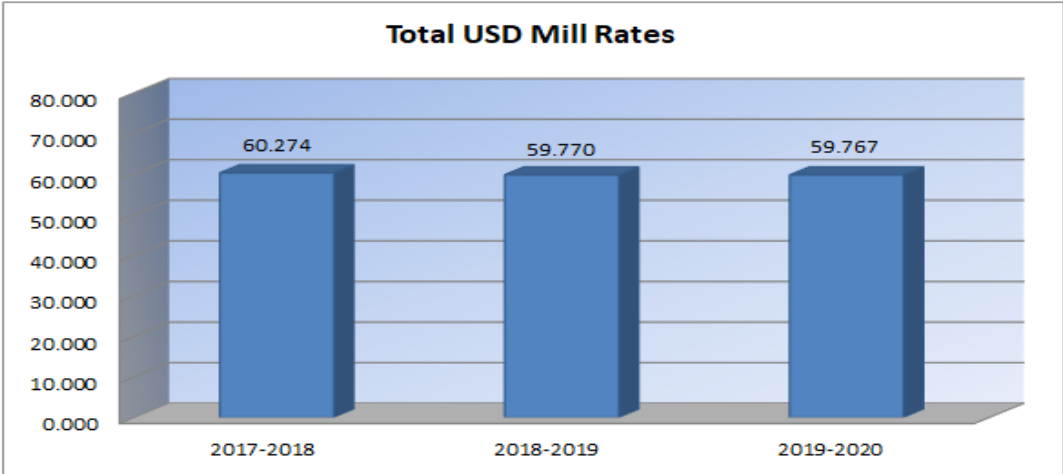
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	2,682.4	2,782.2	4%	2,842.1	2%	2,920.8	3%	3,026.0	4%
Number of Students - Free Meals	951	856	-10%	881	3%	852	-3%	870	2%
Number of Students - Reduced Meals	267	334	25%	343	3%	361	5%	345	-4%



\*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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

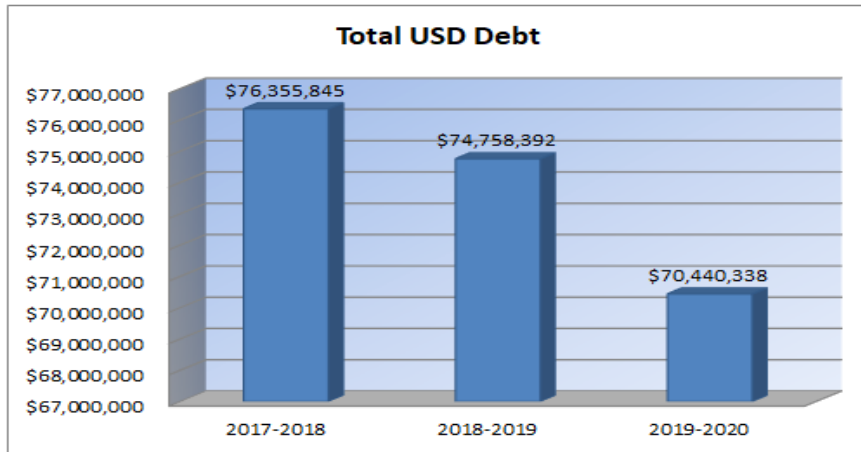
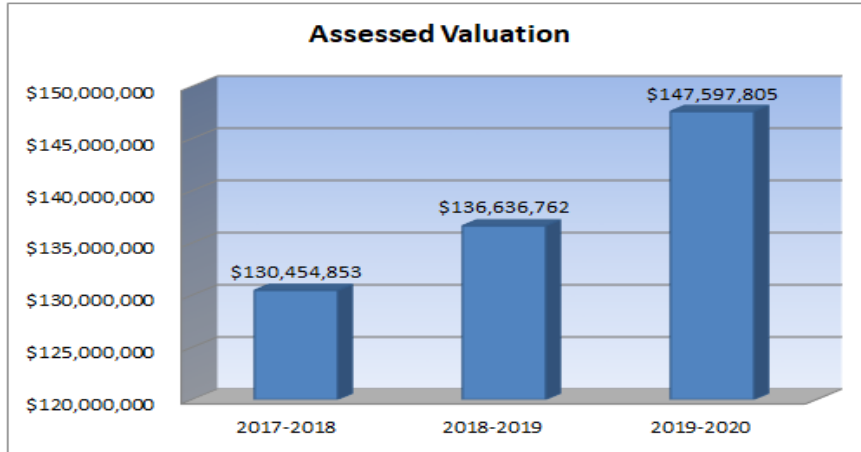
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
General	20.000	20.000	20.000
Supplemental General	14.913	13.866	13.348
Adult Education	0.000	0.000	0.000
Capital Outlay	5.036	5.906	6.452
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	20.325	19.998	19.967
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>60.274</b>	<b>59.770</b>	<b>59.767</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	4.000	4.000
Rec Comm Employee Bnfts	0.600	0.600	1.000
<b>TOTAL OTHER</b>	<b>4.600</b>	<b>4.600</b>	<b>5.000</b>



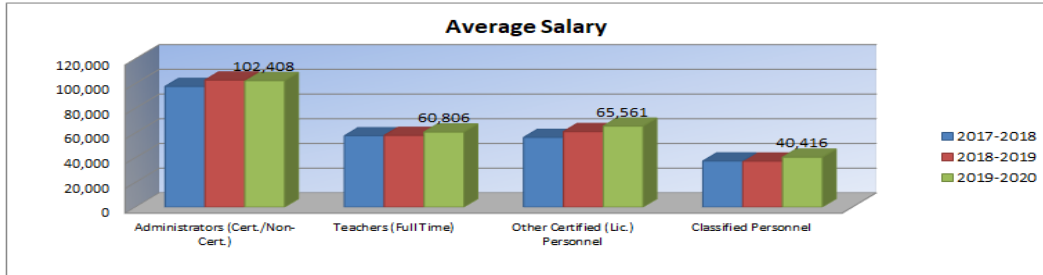
**Other Information**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
Assessed Valuation	\$130,454,853	\$136,636,762	\$147,597,805
Bonded Indebtedness	76,355,845	74,758,392	70,440,338



USD# 262  
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	19.0	1,856,115	97,690	19.7	2,025,639	102,824	21.2	2,171,055	102,408
Teachers (Full Time)	148.0	8,546,434	57,746	159.0	9,220,496	57,991	172.0	10,458,668	60,806
Other Certified (Licensed) Personnel	21.3	1,201,819	56,423	21.8	1,333,001	61,147	20.6	1,350,561	65,561
Classified Personnel	99.0	3,693,924	37,312	103.9	3,862,040	37,171	104.9	4,239,592	40,416
Substitutes/Temporary Help	XXXXX	292,782	XXXXXXX	XXXXX	295,538	XXXXXXX	XXXXX	XXXXXXX	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/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