

Budget at a Glance 2017-18



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

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	14,943,106	49%	14,972,286	47%	0%	17,797,303	46%	19%
Student Support Services	992,724	3%	823,407	3%	-17%	1,375,988	4%	67%
Instructional Support Services	780,066	3%	746,294	2%	-4%	1,030,118	3%	38%
Administration & Support	3,487,866	11%	3,148,012	10%	-10%	3,566,246	9%	13%
Operations & Maintenance	2,503,167	8%	2,552,939	8%	2%	3,849,067	10%	51%
Transportation	1,310,061	4%	1,331,819	4%	2%	1,677,898	4%	26%
Food Services	1,256,588	4%	1,171,258	4%	-7%	1,527,662	4%	30%
Capital Improvements	185,424	1%	1,440,080	5%	677%	1,414,420	4%	-2%
Debt Services	4,898,088	16%	5,554,587	17%	13%	6,035,363	16%	9%
Other Costs	300	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	30,357,390	100%	31,740,682	100%	5%	38,274,065	100%	21%
Amount per Pupil	\$11,038		\$11,583		5%	\$13,005		12%
Current Expenditures**	24,016,324	100%	24,392,994	100%	2%	29,238,702	100%	20%
Amount per Pupil	\$8,733		\$8,902		2%	\$9,935		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	14,912,601	49%	14,854,372	47%	-2%	17,672,303	46%	-1%
Instruction*** (Current Expenditures)	14,912,601	62%	14,854,372	61%	-1%	17,672,303	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, 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.

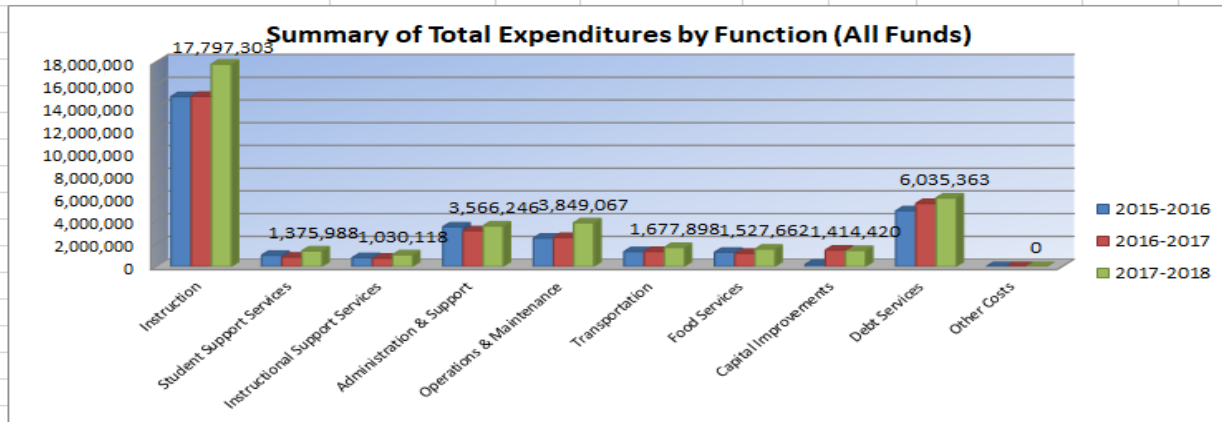
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

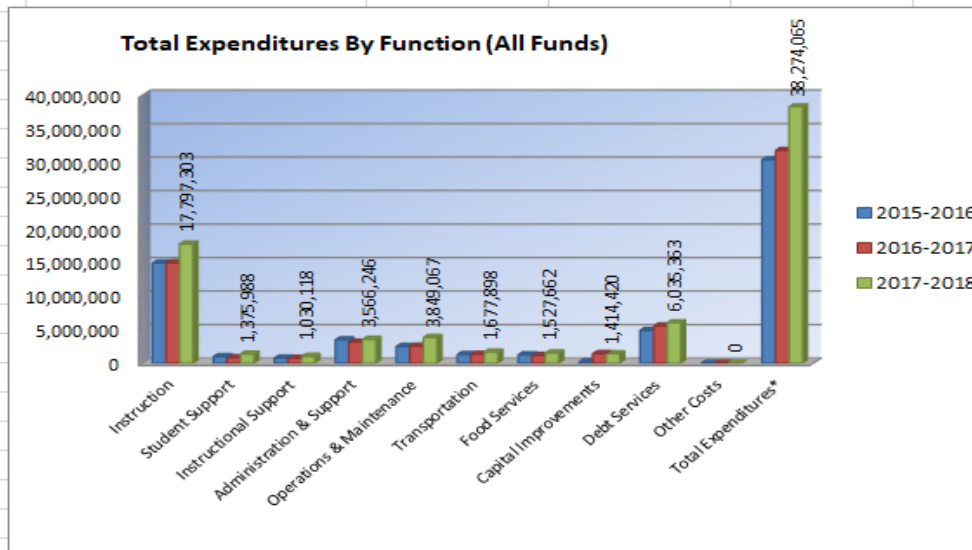
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	14,943,106	14,972,286	17,797,303
Student Support	992,724	823,407	1,375,988
Instructional Support	780,066	746,294	1,030,118
Administration & Support	3,487,866	3,148,012	3,566,246
Operations & Maintenance	2,503,167	2,552,939	3,849,067
Transportation	1,310,061	1,331,819	1,677,898
Food Services	1,256,588	1,171,258	1,527,662
Capital Improvements	185,424	1,440,080	1,414,420
Debt Services	4,898,088	5,554,587	6,035,363
Other Costs	300	0	0
Total Expenditures*	30,357,390	31,740,682	38,274,065



*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, 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.

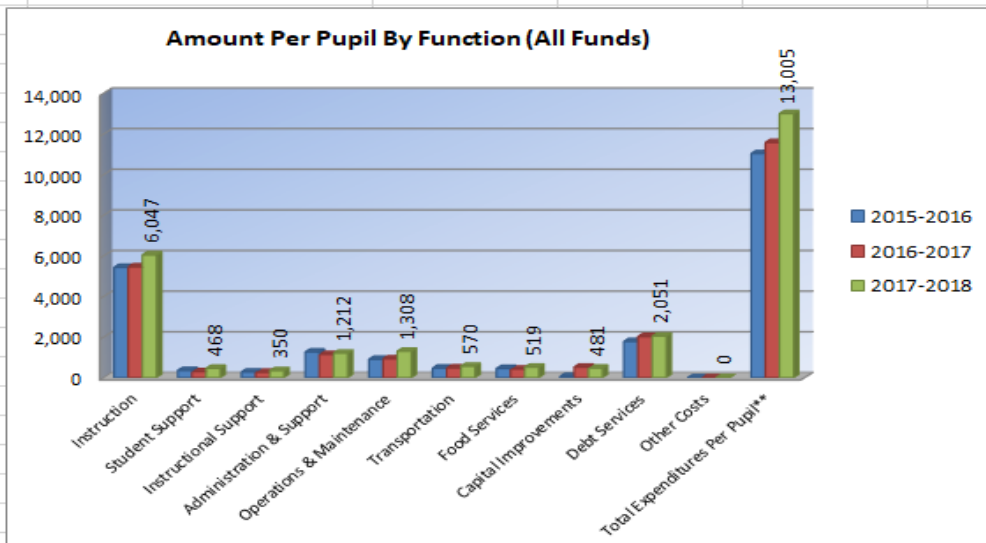
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Total Expenditures Amount Per Pupil By Function (All Funds)

	2015-2016	2016-2017	2017-2018
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	Actual	Actual	Budget
Instruction	5,433	5,464	6,047
Student Support	361	300	468
Instructional Support	284	272	350
Administration & Support	1,268	1,149	1,212
Operations & Maintenance	910	932	1,308
Transportation	476	486	570
Food Services	457	427	519
Capital Improvements	67	526	481
Debt Services	1,781	2,027	2,051
Other Costs	0	0	0
Total Expenditures Per Pupil**	11,038	11,583	13,005
Enrollment (FTE)*	2,750.2	2,740.3	2,943.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

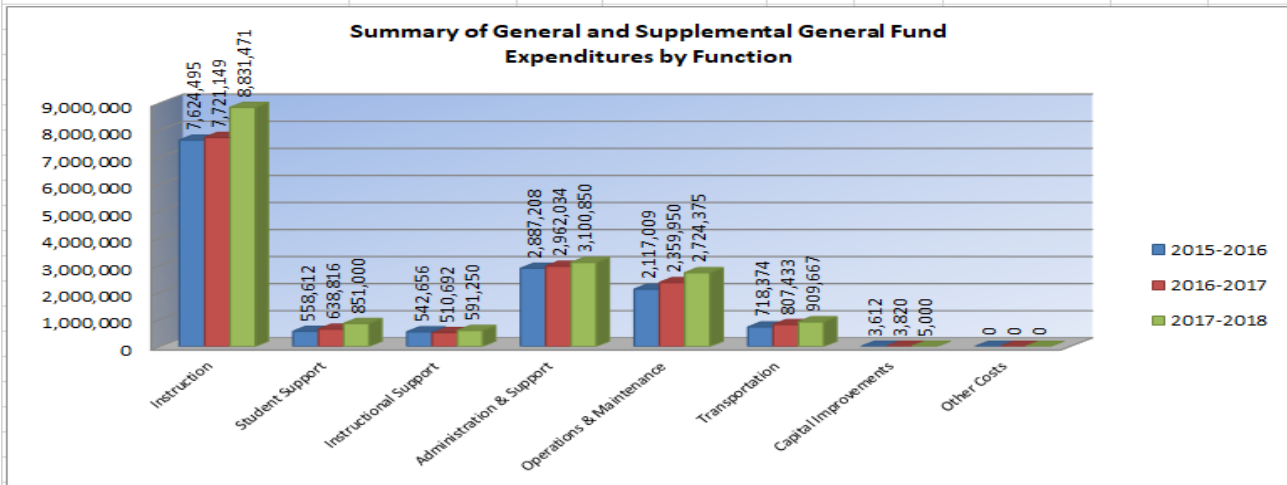


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

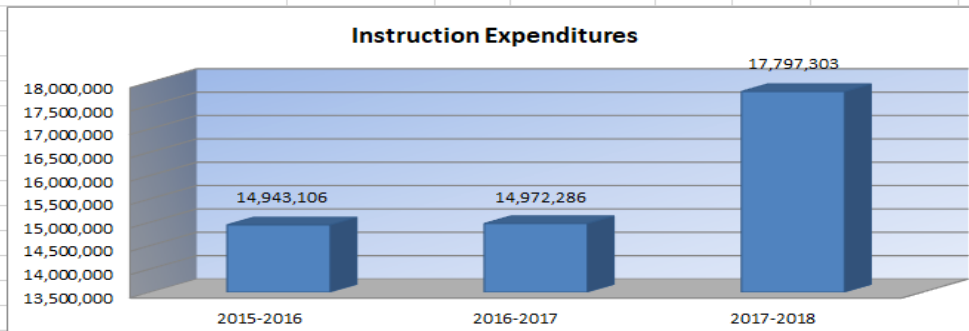
Summary of General and Supplemental General Fund Expenditures by Function

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	7,624,495	53%	7,721,149	51%	1%	8,831,471	52%	14%
Student Support	558,612	4%	638,816	4%	14%	851,000	5%	33%
Instructional Support	542,656	4%	510,692	3%	-6%	591,250	3%	16%
Administration & Support	2,887,208	20%	2,962,034	20%	3%	3,100,850	18%	5%
Operations & Maintenance	2,117,009	15%	2,359,950	16%	11%	2,724,375	16%	15%
Transportation	718,374	5%	807,433	5%	12%	909,667	5%	13%
Capital Improvements	3,612	0%	3,820	0%	6%	5,000	0%	31%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	14,451,966	100%	15,003,894	100%	4%	17,013,613	100%	13%
Amount per Pupil	\$5,255		\$5,475		4%	\$5,781		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.



		USD#	262		
Instruction Expenditures (1000)					
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	7,154,259	7,338,881	3%	8,020,253	9%
Federal Funds	326,318	380,456	17%	338,331	-11%
Supplemental General	470,236	382,268	-19%	811,218	112%
At Risk (4yr Old)	92,455	96,631	5%	196,000	103%
At Risk (K-12)	1,036,847	1,036,904	0%	1,878,000	81%
Bilingual Education	133,108	130,817	-2%	158,000	21%
Virtual Education	136,828	93,777	-31%	162,500	73%
Capital Outlay	30,505	117,914	287%	125,000	6%
Driver Education	17,194	17,252	0%	27,400	59%
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	22,407	18,788	-16%	27,050	44%
Special Education	3,706,043	3,621,353	-2%	4,166,620	15%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	624,248	597,771	-4%	705,500	18%
Gifts/Grants	23,732	21,557	-9%	40,000	86%
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	694,979	704,587	1%	1,141,431	62%
Contingency Reserve	0	0	0%		
Text Book & Student Material	170,008	81,017	-52%		
Activity Fund	303,939	332,313	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%
SUBTOTAL	14,943,106	14,972,286	0%	17,797,303	19%
Enrollment (FTE)*	2,750.2	2,740.3	0%	2,943.0	7%
Amount per Pupil	5,433	5,464	1%	6,047	11%
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%
TOTAL	14,943,106	14,972,286	0%	17,797,303	19%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	17,385,873	0	17,385,873	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	5,665,398	182,616	3,294,443			165,398	2,022,941	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	196,000	60,031		22,033	0	0	0	2,564
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	2,086,000	431,608		0	0	1,662,891	0	8,499
Bilingual Education	160,000	10,021		0	0	150,000	0	21
Virtual Education	228,175	25,086		0	0	208,175	0	5,086
Capital Outlay	3,000,000	3,875,236	361,326	0	30,000	0	1,042,036	2,308,598
Driver Training	27,600	31,215	10,500	0	0	0	12,000	26,115
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,787,350	406,471	11,397	654,125	0	0	717,872	2,515
Professional Development	139,050	120,682	7,500	0	0	60,000	0	49,132
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	27,050	6,941		0	0	0	25,000	4,891
Special Education	4,528,620	1,448,282	0	0	0	3,115,092	0	34,754
Career and Postsecondary Education	843,285	57,100	8,384	16,235	0	725,000	50,000	13,434
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	40,000	20,779					30,000	10,779
Textbook & Student Materials Revolving		205,262						XXXXXXXXXX
School Retirement	0	0			0	0	0	0
Extraordinary Growth Facilities	0	0					0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,790,345	0	1,790,345			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,406,491						XXXXXXXXXX
Activity Funds		94,010						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	6,035,363	4,019,727	3,134,869	0	0		2,850,854	3,970,087
Bond and Interest #2	0	0	237,352	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	9,420	9420					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	362,194	0	XXXXXXXXXX	362,194	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	44,311,723	12,410,978	26,241,989	1,054,587	30,000	6,086,556	6,750,703	6,436,475
Less Transfers	6,086,556							
TOTAL Budget Expenditures	\$38,225,167							

Sources of Revenue - - State, Federal, Local

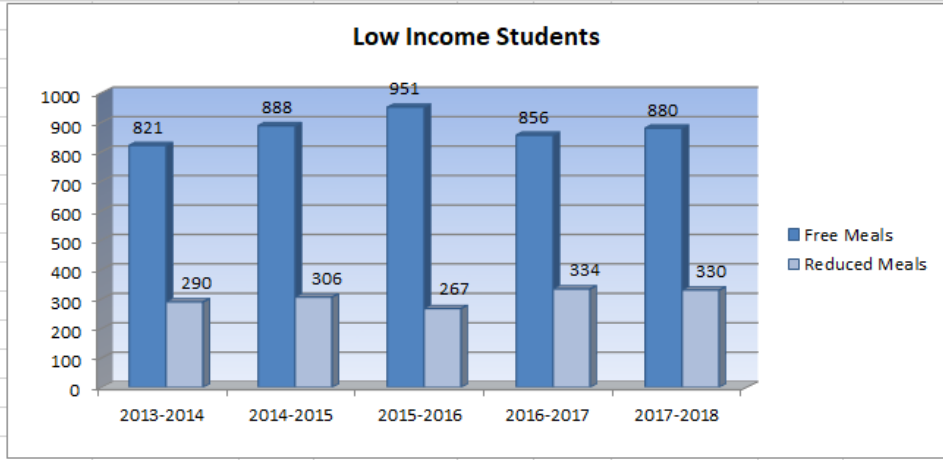
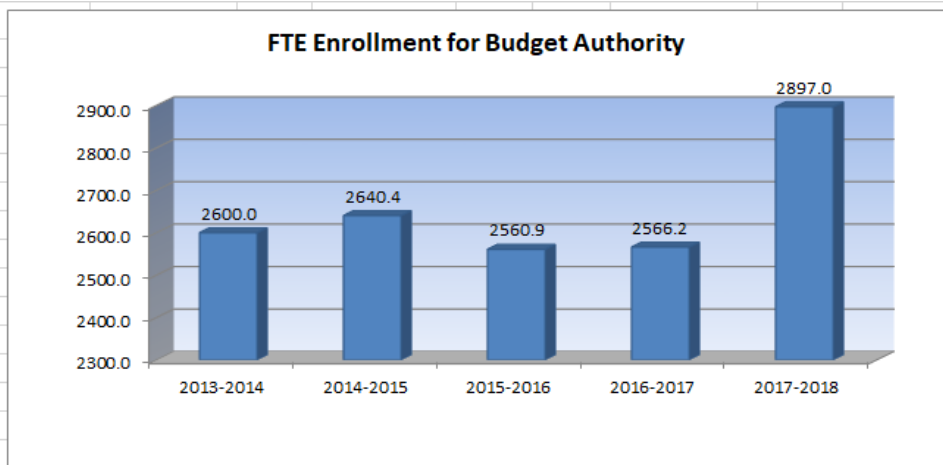
	2015-2016	2016-2017	2017-2018
State Revenues	25,918,165	23,449,494	26,241,989
Federal Revenues	1,047,712	1,097,023	1,054,587
Local Revenues*	7,586,099	7,646,621	6,780,703
Total Revenues	34,551,976	32,193,138	34,077,279
Revenues Per Pupil	12,563	11,748	11,579

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

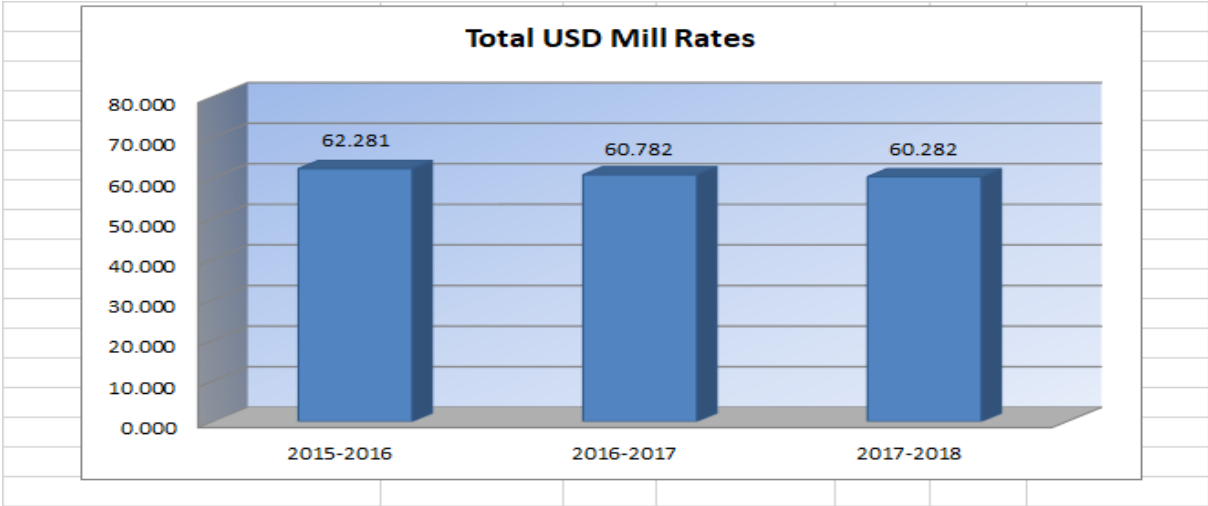
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	2,600.0	2,640.4	2%	2,560.9	-3%	2,566.2	0%	2,897.0	13%
Number of Students - Free Meals	821	888	8%	951	7%	856	-10%	880	3%
Number of Students - Reduced Meals	290	306	6%	267	-13%	334	25%	330	-1%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

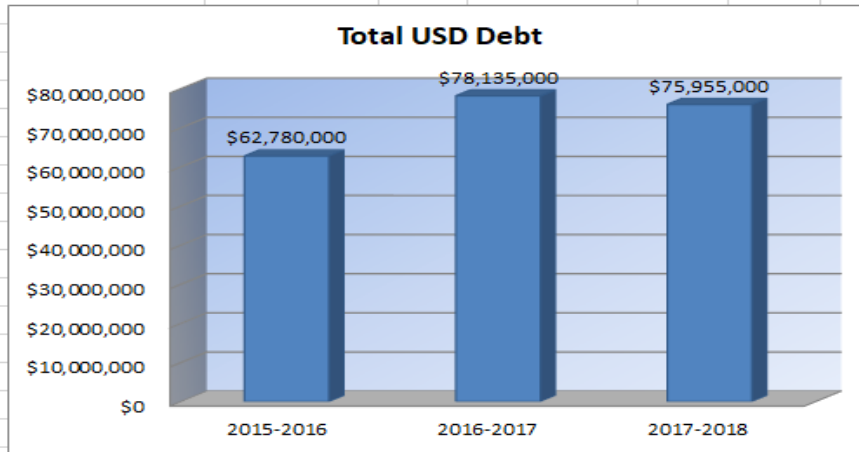
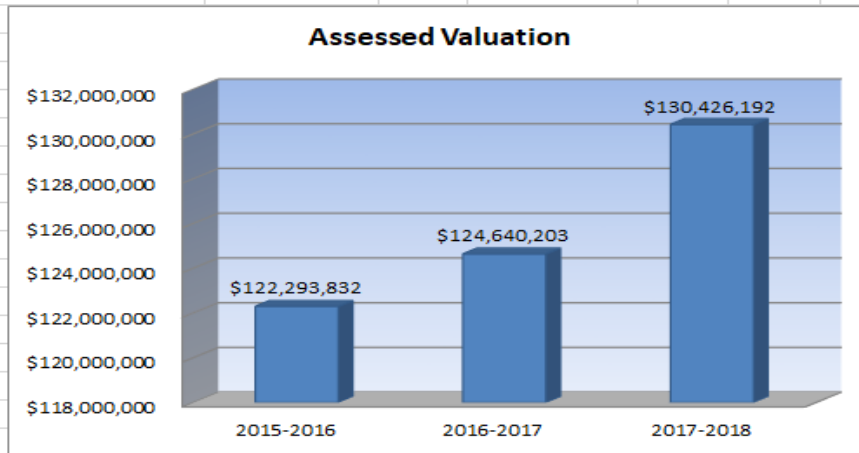
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	15.093	13.880	14.916
Adult Education	0.000	0.000	0.000
Capital Outlay	6.496	6.202	5.037
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	20.692	20.700	20.329
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
TOTAL USD	62.281	60.782	60.282
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	3.998	4.000	4.000
Rec Comm Employee Bnfts	0.320	0.595	0.600
TOTAL OTHER	4.318	4.595	4.600



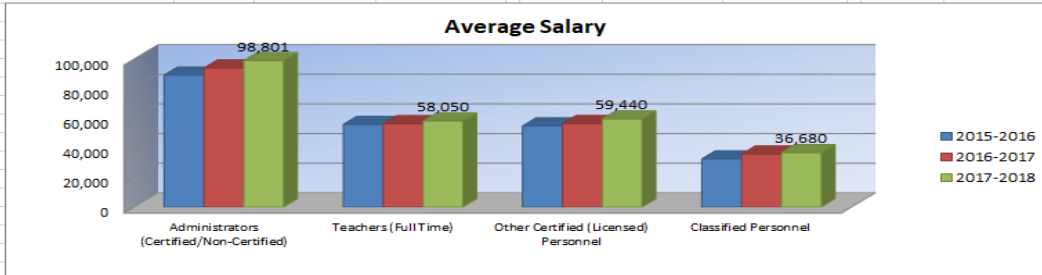
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$122,293,832	\$124,640,203	\$130,426,192
Bonded Indebtedness	62,780,000	78,135,000	75,955,000



USD# 262
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.9	1,683,000	89,048	18.4	1,726,288	93,820	18.4	1,817,937	98,801
Teachers (Full Time)	148.0	8,250,168	55,744	146.0	8,209,444	56,229	148.0	8,591,389	58,050
Other Certified (Licensed) Personnel	17.8	975,249	54,789	18.3	1,030,909	56,334	20.8	1,236,362	59,440
Classified Personnel	99.6	3,235,157	32,481	98.0	3,507,126	35,787	99.0	3,631,306	36,680
Substitutes/Temporary Help	XXXX	237,950	XXXXXXX	XXXX	248,594	XXXXXXX	XXXX	250,000	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/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