

Budget at a Glance 2018-19



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	14,972,286	47%	16,375,749	48%	9%	19,650,388	46%	20%
Student Support Services	823,407	3%	1,053,290	3%	28%	1,663,444	4%	58%
Instructional Support Services	746,294	2%	768,225	2%	3%	1,015,759	2%	32%
Administration & Support	3,148,012	10%	3,370,361	10%	7%	3,983,984	9%	18%
Operations & Maintenance	2,552,939	8%	2,784,049	8%	9%	3,929,279	9%	41%
Transportation	1,331,819	4%	1,675,349	5%	26%	1,843,367	4%	10%
Food Services	1,171,258	4%	1,200,183	4%	2%	1,543,836	4%	29%
Capital Improvements	1,440,080	5%	1,006,312	3%	-30%	1,508,000	4%	50%
Debt Services	5,554,587	17%	6,035,363	18%	9%	7,358,856	17%	22%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	31,740,682	100%	34,268,881	100%	8%	42,496,913	100%	24%
Amount per Pupil	\$11,583		\$11,874		3%	\$14,191		20%
Current Expenditures**	24,392,994	100%	26,595,046	100%	9%	32,008,057	100%	20%
Amount per Pupil	\$8,902		\$9,215		4%	\$10,688		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	14,854,372	47%	16,251,594	47%	0%	19,525,388	46%	-1%
Instruction*** (Current Expenditures)	14,854,372	61%	16,251,594	61%	0%	19,525,388	61%	0%

* 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.

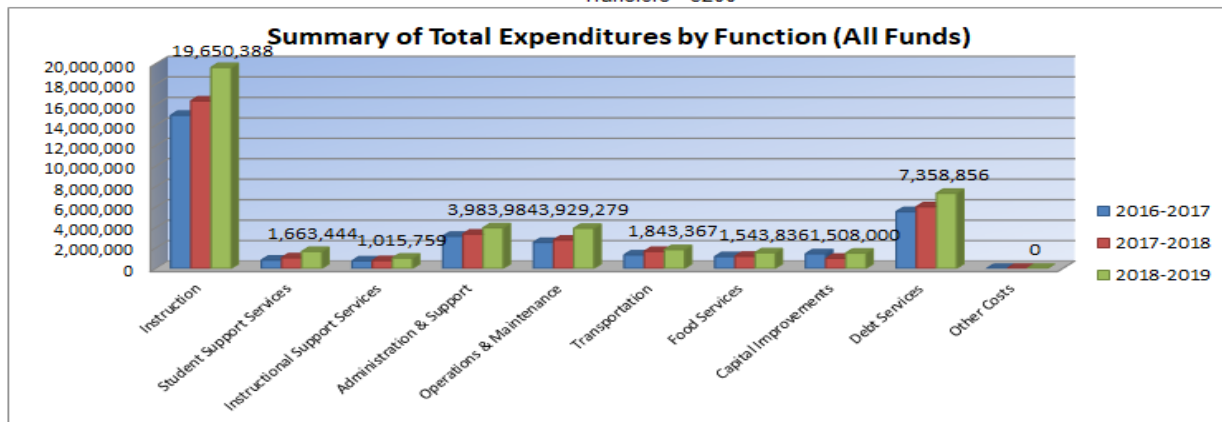
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

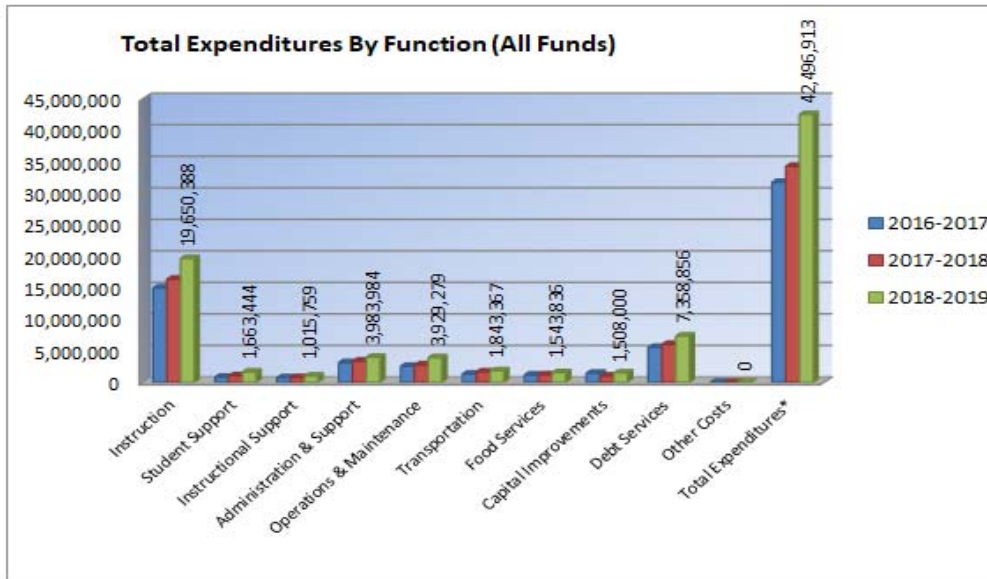
Further definition of what goes into each category:

- 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	14,972,286	16,375,749	19,650,388
Student Support	823,407	1,053,290	1,663,444
Instructional Support	746,294	768,225	1,015,759
Administration & Support	3,148,012	3,370,361	3,983,984
Operations & Maintenance	2,552,939	2,784,049	3,929,279
Transportation	1,331,819	1,675,349	1,843,367
Food Services	1,171,258	1,200,183	1,543,836
Capital Improvements	1,440,080	1,006,312	1,508,000
Debt Services	5,554,587	6,035,363	7,358,856
Other Costs	0	0	0
Total Expenditures*	31,740,682	34,268,881	42,496,913

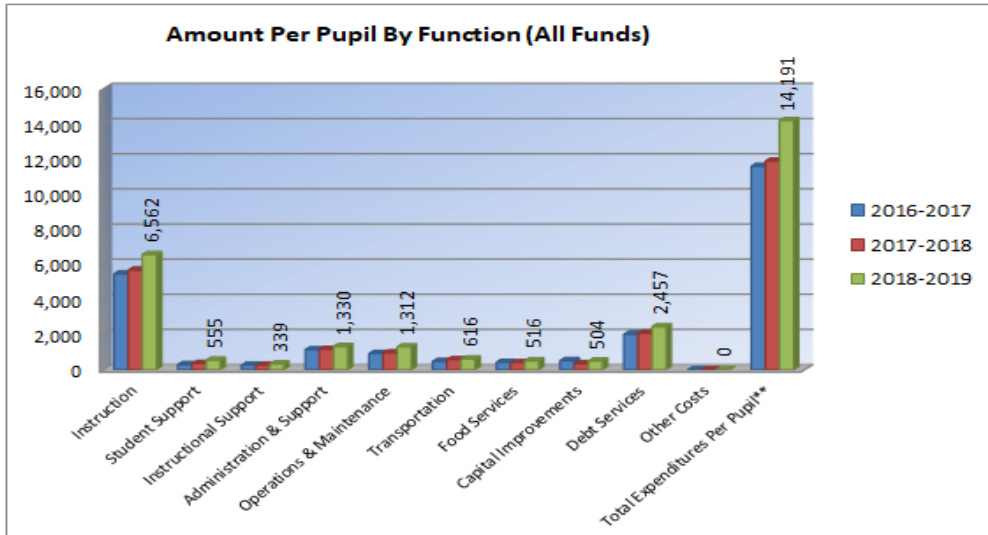


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	5,464	5,674	6,562
Student Support	300	365	555
Instructional Support	272	266	339
Administration & Support	1,149	1,168	1,330
Operations & Maintenance	932	965	1,312
Transportation	486	580	616
Food Services	427	416	516
Capital Improvements	526	349	504
Debt Services	2,027	2,091	2,457
Other Costs	0	0	0
Total Expenditures Per Pupil**	11,583	11,874	14,191
Enrollment (FTE)*	2,740.3	2,886.1	2,994.7

*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.

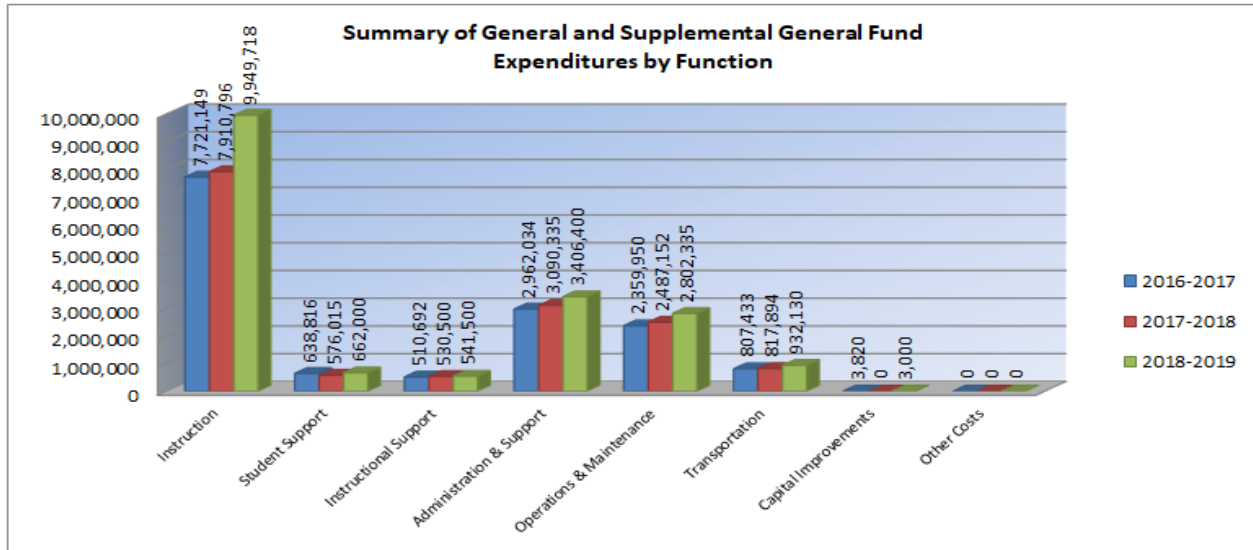


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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

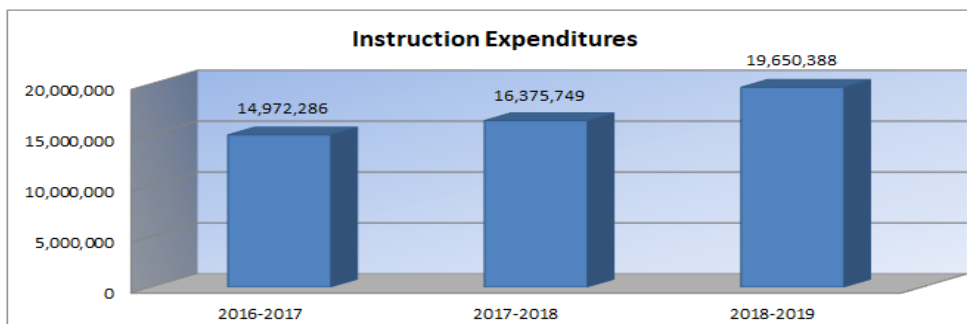
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	7,721,149	51%	7,910,796	51%	2%	9,949,718	54%	26%
Student Support	638,816	4%	576,015	4%	-10%	662,000	4%	15%
Instructional Support	510,692	3%	530,500	3%	4%	541,500	3%	2%
Administration & Support	2,962,034	20%	3,090,335	20%	4%	3,406,400	19%	10%
Operations & Maintenance	2,359,950	16%	2,487,152	16%	5%	2,802,335	15%	13%
Transportation	807,433	5%	817,894	5%	1%	932,130	5%	14%
Capital Improvements	3,820	0%	0	0%	-100%	3,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	15,003,894	100%	15,412,692	100%	3%	18,297,083	100%	19%
Amount per Pupil	\$5,475		\$5,340		-2%	\$6,110		14%

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	7,338,881	7,464,532	2%	8,641,507	16%
Federal Funds	380,456	311,762	-18%	385,000	23%
Supplemental General	382,268	446,264	17%	1,308,211	193%
At Risk (4yr Old)	96,631	157,158	63%	184,650	17%
At Risk (K-12)	1,036,904	1,371,147	32%	1,597,992	17%
Bilingual Education	130,817	114,721	-12%	253,500	121%
Virtual Education	93,777	134,235	43%	227,500	69%
Capital Outlay	117,914	124,155	5%	125,000	1%
Driver Education	17,252	13,677	-21%	27,400	100%
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	18,788	19,179	2%	39,250	105%
Special Education	3,621,353	3,948,054	9%	4,664,443	18%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	597,771	651,837	9%	726,500	11%
Gifts/Grants	21,557	27,564	28%	55,000	100%
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	704,587	1,030,313	46%	1,414,435	37%
Contingency Reserve	0	0	0%		
Text Book & Student Material	81,017	184,335	128%		
Activity Fund	332,313	376,816	13%		
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	14,972,286	16,375,749	9%	19,650,388	20%
Enrollment (FTE)*	2,740.3	2,886.1	5%	2,994.7	4%
Amount per Pupil	5,464	5,674	4%	6,562	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	14,972,286	16,375,749	9%	19,650,388	20%



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 2016-17 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	18,806,159	0	18,806,159	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	5,919,461	192,431	3,733,404			0	1,993,626	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	189,650	60,085		0	0	140,000	0	10,435
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,989,492	453,780		0	0	1,549,992	0	14,280
Bilingual Education	256,500	40,008		0	0	226,500	0	10,008
Virtual Education	247,550	25,057			0	226,545	0	4,052
Capital Outlay	3,130,000	3,600,064	451,940	0	40,000	0	1,061,165	2,023,169
Driver Training	27,400	35,869	6,760	0	0	0	12,000	27,229
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,739,800	403,707	10,826	635,751	0	0	689,626	110
Professional Development	169,050	136,778	14,375	0	0	0	68,000	50,103
Parent Education Program	120,000	0	60,000	0	0	0	60,000	0
Summer School	39,250	7,985		0	0	0	7,000	25,000
Special Education	5,124,943	1,673,354	0	0	0	3,436,000	25,000	9,411
Career and Postsecondary Education	842,850	70,636	9,820	17,880	0	714,500	40,000	9,986
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	220,000	22,125	23,443				176,557	2,125
Textbook & Student Materials Revolving		212,258						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,339,919	0	2,339,919			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,406,491						XXXXXXXXXX
Activity Funds		94,004						XXXXXXXXXX
Bond and Interest #1	7,358,856	4,181,624	3,924,047	0	0		2,944,441	3,691,256
Bond and Interest #2	0	0	234,652	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	404,570	0	XXXXXXXXXX	404,570	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	48,925,450	12,616,256	29,615,345	1,058,201	40,000	6,428,537	6,967,415	5,852,899
Less Transfers	6,428,537							
TOTAL Budget Expenditures	\$42,496,913							

Sources of Revenue - - State, Federal, Local

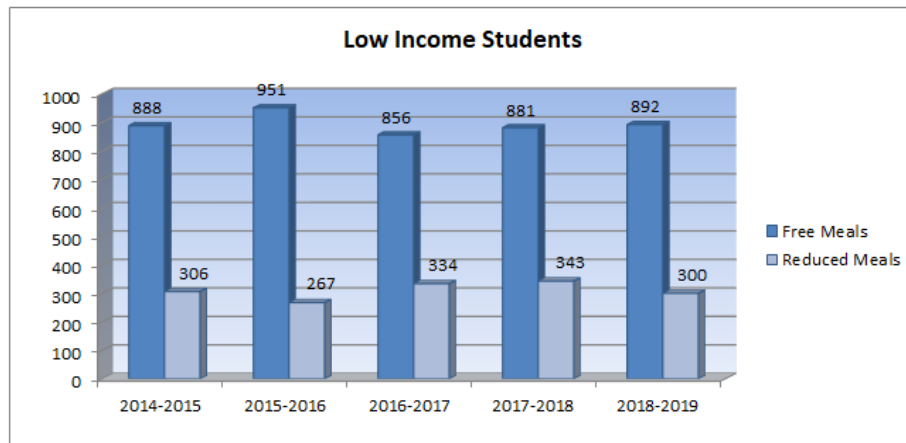
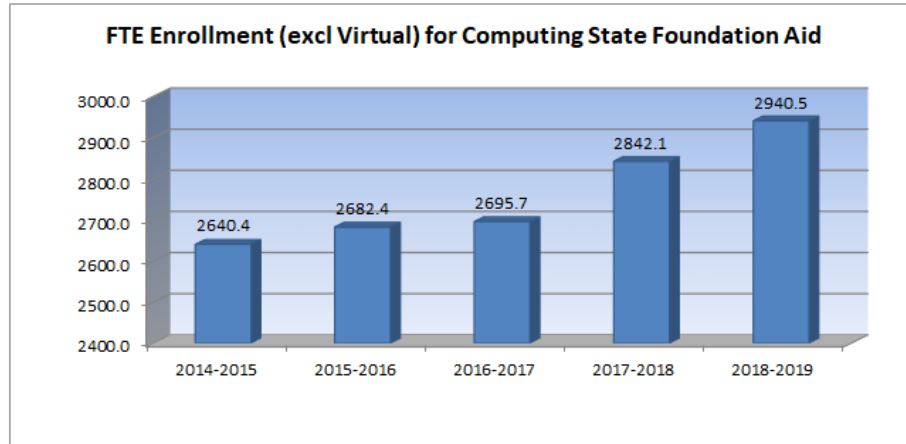
	2016-2017	2017-2018	2018-2019
State Revenues	23,449,494	25,604,013	29,615,345
Federal Revenues	1,097,023	1,023,205	1,058,201
Local Revenues*	7,646,621	7,579,821	7,007,415
Total Revenues	32,193,138	34,207,039	37,680,961
Revenues Per Pupil	11,748	11,852	12,583

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

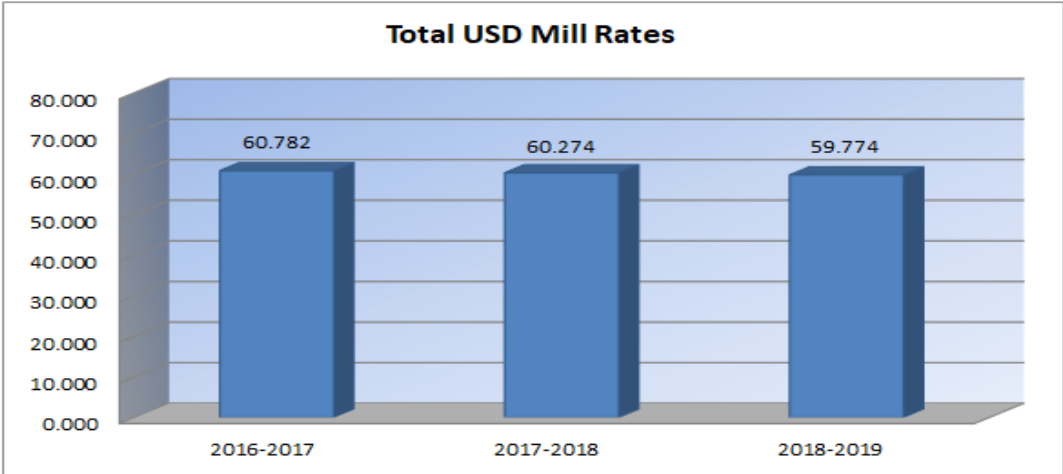
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	2,640.4	2,682.4	2%	2,695.7	0%	2,842.1	5%	2,940.5	3%
Number of Students - Free Meals	888	951	7%	856	-10%	881	3%	892	1%
Number of Students - Reduced Meals	306	267	-13%	334	25%	343	3%	300	-13%



*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.

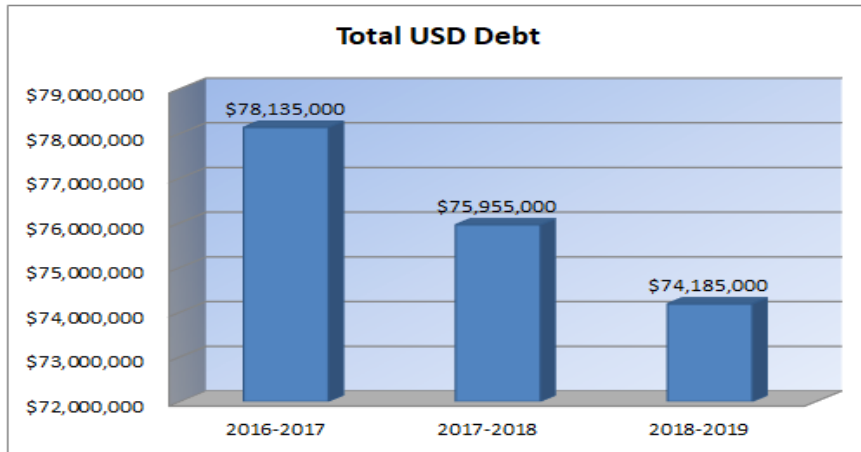
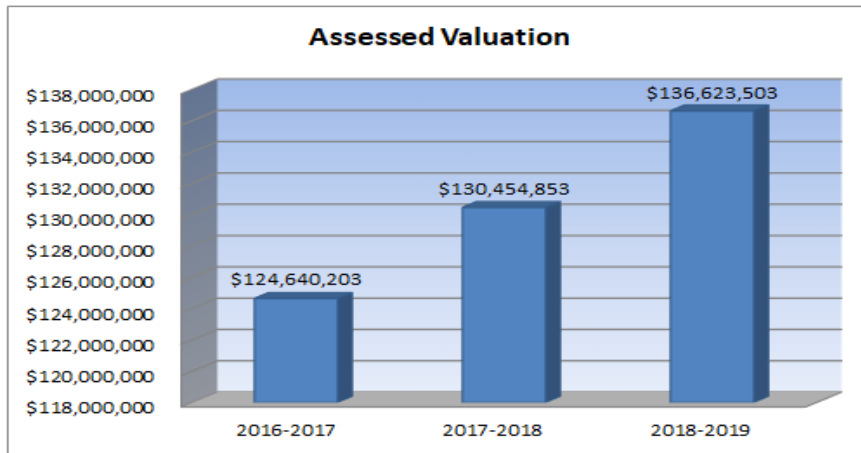
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	13.880	14.913	13.867
Adult Education	0.000	0.000	0.000
Capital Outlay	6.202	5.036	5.907
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	20.700	20.325	20.000
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
TOTAL USD	60.782	60.274	59.774
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	0.595	0.600	0.600
TOTAL OTHER	4.595	4.600	4.600



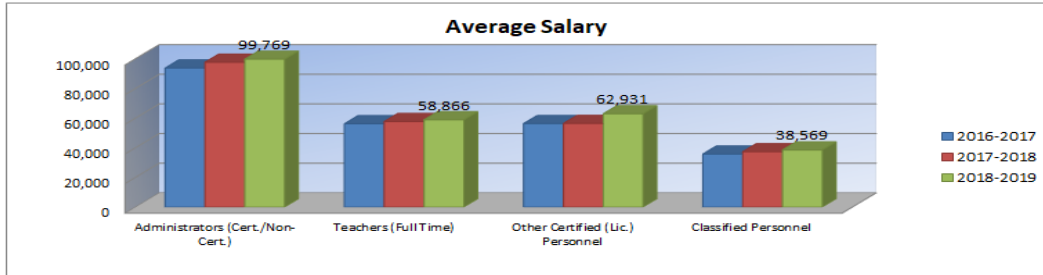
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$124,640,203	\$130,454,853	\$136,623,503
Bonded Indebtedness	78,135,000	75,955,000	74,185,000



USD# 262
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)	18.4	1,726,288	93,820	19.0	1,856,115	97,690	19.7	1,965,440	99,769
Teachers (Full Time)	146.0	8,209,444	56,229	148.0	8,546,434	57,746	159.0	9,359,661	58,866
Other Certified (Licensed) Personnel	18.3	1,030,909	56,334	21.3	1,201,819	56,423	21.8	1,371,894	62,931
Classified Personnel	98.0	3,507,126	35,787	99.0	3,693,924	37,312	103.9	4,007,284	38,569
Substitutes/Temporary Help	XXXXX	248,594	XXXXXXXXXX	XXXXX	292,782	XXXXXXXXXX	XXXXX	300,000	XXXXXXXXXX



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