

# 2014-2015 Budget at a Glance



## 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)

	2012-2013	%	2013-2014	%	%	2014-2015	%	%
	Actual	of Tot	Actual	of Tot	inc/dec	Budget	of Tot	inc/dec
Instruction	13,826,763	48%	14,189,178	48%	3%	15,574,728	46%	10%
Student Support Services	774,609	3%	829,584	3%	7%	883,447	3%	6%
Instructional Support Services	880,228	3%	879,702	3%	0%	1,149,165	3%	31%
Administration & Support	3,060,694	11%	3,061,695	10%	0%	3,440,185	10%	12%
Operations & Maintenance	2,551,616	9%	2,414,495	8%	-5%	3,295,964	10%	37%
Transportation	1,577,922	5%	1,327,437	5%	-16%	1,650,281	5%	24%
Food Services	1,139,772	4%	1,244,488	4%	9%	1,512,908	4%	22%
Capital Improvements	448,767	2%	767,770	3%	71%	1,539,640	5%	101%
Debt Services	4,746,120	16%	4,716,264	16%	-1%	4,737,356	14%	0%
Other Costs	12,122	0%	0	0%	-100%	10,000	0%	0%
<b>Total Expenditures*</b>	<b>29,018,613</b>	<b>100%</b>	<b>29,430,613</b>	<b>100%</b>	<b>1%</b>	<b>33,793,674</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$10,738		\$10,860		1%	\$12,429		14%
<b>Current Expenditures**</b>	<b>23,185,745</b>	<b>100%</b>	<b>23,603,432</b>	<b>100%</b>	<b>2%</b>	<b>26,151,318</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$8,579		\$8,710		2%	\$9,618		10%

### Percent of Expenditures

Instruction*** (Total Expenditures)	13,758,195	47%	14,185,566	48%	1%	15,424,728	46%	-2%
Instruction*** (Current Expenditures)	13,758,195	59%	14,185,566	60%	1%	15,424,728	59%	-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

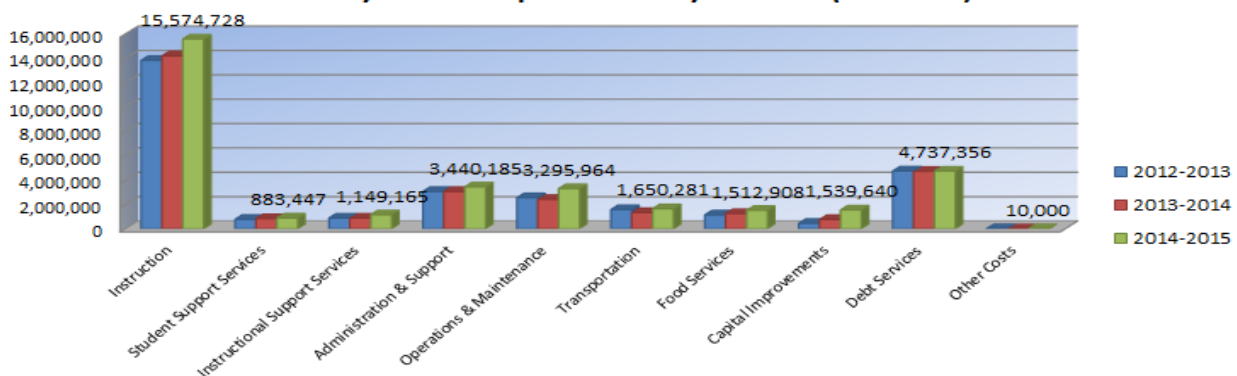
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

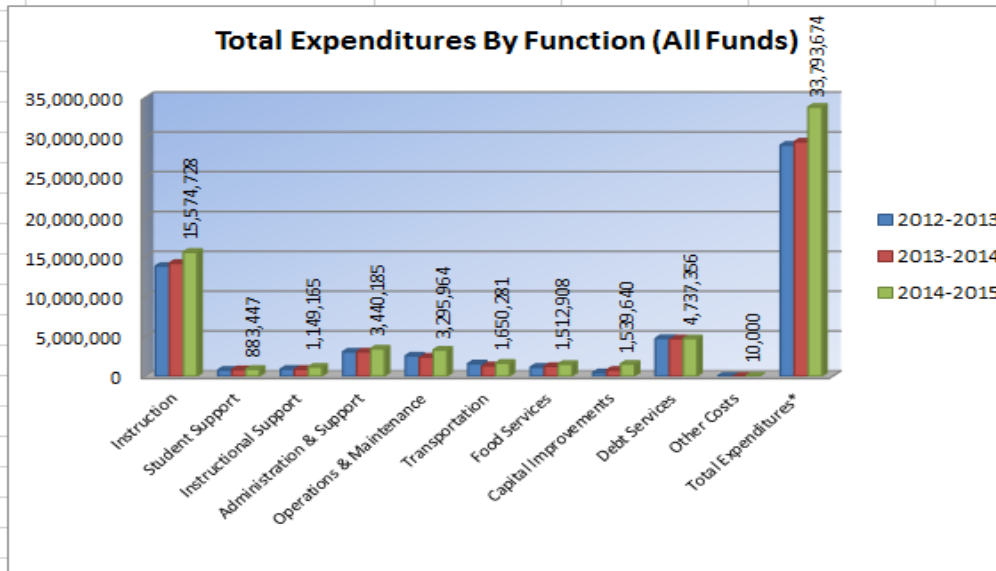
Transfers - 5200

### Summary of Total Expenditures by Function (All Funds)



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

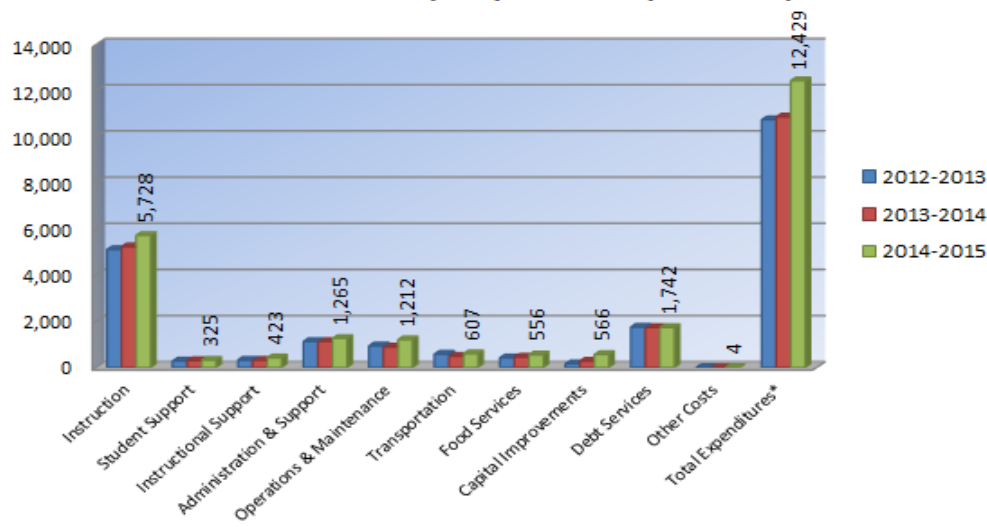
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	13,826,763	14,189,178	15,574,728
Student Support	774,609	829,584	883,447
Instructional Support	880,228	879,702	1,149,165
Administration & Support	3,060,694	3,061,695	3,440,185
Operations & Maintenance	2,551,616	2,414,495	3,295,964
Transportation	1,577,922	1,327,437	1,650,281
Food Services	1,139,772	1,244,488	1,512,908
Capital Improvements	448,767	767,770	1,539,640
Debt Services	4,746,120	4,716,264	4,737,356
Other Costs	12,122	0	10,000
<b>Total Expenditures*</b>	<b>29,018,613</b>	<b>29,430,613</b>	<b>33,793,674</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)**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,116	5,236	5,728
Student Support	287	306	325
Instructional Support	326	325	423
Administration & Support	1,133	1,130	1,265
Operations & Maintenance	944	891	1,212
Transportation	584	490	607
Food Services	422	459	556
Capital Improvements	166	283	566
Debt Services	1,756	1,740	1,742
Other Costs	4	0	4
<b>Total Expenditures*</b>	<b>10,738</b>	<b>10,860</b>	<b>12,429</b>
Enrollment (FTE)*	2,702.5	2,710.0	2,719.0

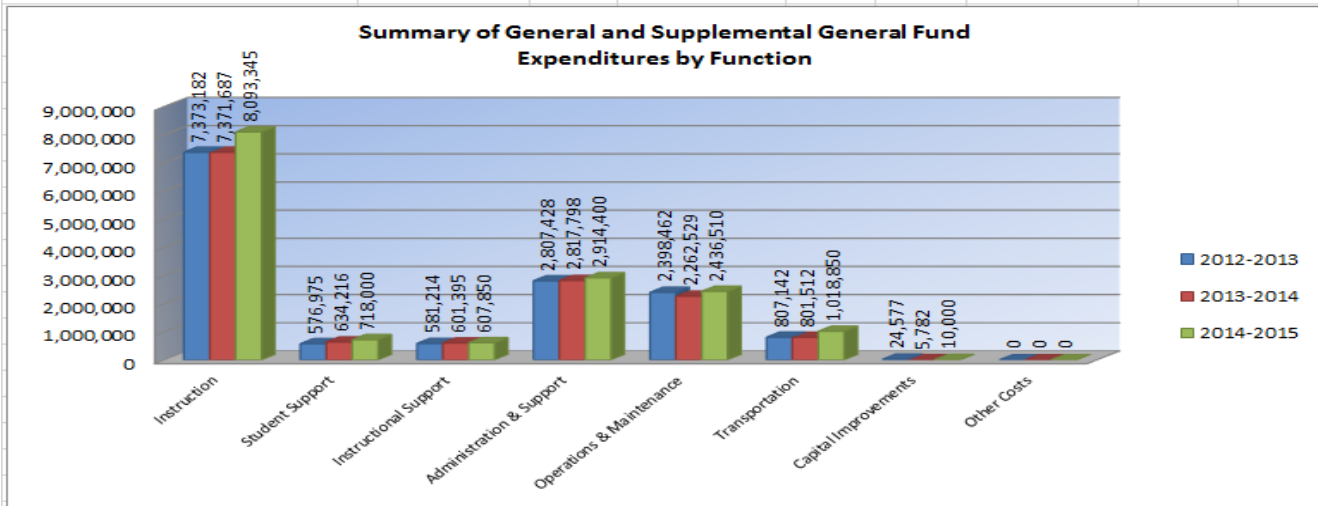
**Amount Per Pupil By Function (All Funds)**

\*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**

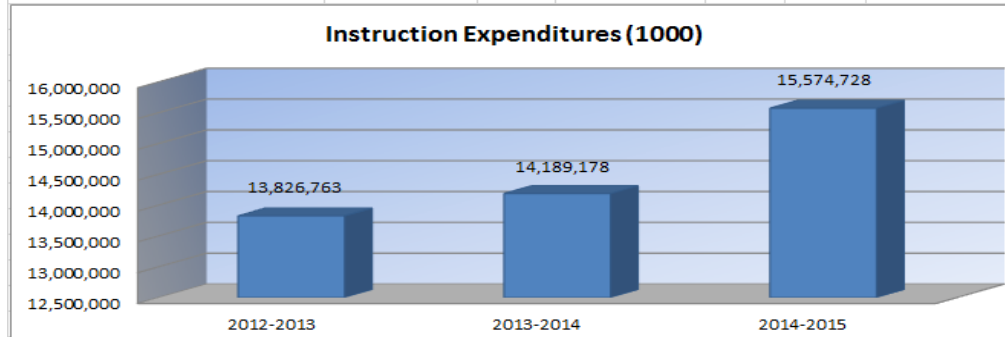
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	7,373,182	51%	7,371,687	51%	0%	8,093,345	51%	10%
Student Support	576,975	4%	634,216	4%	10%	718,000	5%	13%
Instructional Support	581,214	4%	601,395	4%	3%	607,850	4%	1%
Administration & Support	2,807,428	19%	2,817,798	19%	0%	2,914,400	18%	3%
Operations & Maintenance	2,398,462	16%	2,262,529	16%	-6%	2,436,510	15%	8%
Transportation	807,142	6%	801,512	6%	-1%	1,018,850	6%	27%
Capital Improvements	24,577	0%	5,782	0%	-76%	10,000	0%	73%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>14,568,980</b>	<b>100%</b>	<b>14,494,919</b>	<b>100%</b>	<b>-1%</b>	<b>15,798,955</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$5,391		\$5,349		-1%	\$5,811		9%

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



**Instruction Expenditures (1000)**

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	6,652,712	6,624,395	0%	7,220,500	9%
Federal Funds	307,330	251,377	-18%	322,000	28%
Supplemental General	720,470	747,292	4%	872,845	17%
At Risk (4yr Old)	97,284	100,401	3%	109,050	9%
At Risk (K-12)	1,013,237	1,030,123	2%	1,253,700	22%
Bilingual Education	93,832	118,696	26%	129,100	9%
Virtual Education	70,869	86,056	21%	189,575	120%
Capital Outlay	68,568	3,612	-95%	150,000	4053%
Driver Education	17,207	17,187	0%	21,675	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	38,668	37,658	-3%	31,650	-16%
Special Education	3,251,329	3,382,981	4%	3,711,767	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	381,434	429,169	13%	530,500	24%
Gifts/Grants	53,765	36,011	-33%	90,000	150%
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	694,036	793,149	14%	942,366	19%
Contingency Reserve	0	0	0%		
Text Book & Student Material	12,058	211,960	1658%		
Activity Fund	353,964	319,111	-10%	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>13,826,763</b>	<b>14,189,178</b>	<b>3%</b>	<b>15,574,728</b>	<b>10%</b>
Enrollment (FTE)*	2,702.5	2,710.0	0%	2,719.0	0%
Amount per Pupil	5,116	5,236	2%	5,728	9%
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>13,826,763</b>	<b>14,189,178</b>	<b>3%</b>	<b>15,574,728</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 enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## Sources of Revenue and Proposed Budget for 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance	
			State	Federal	Interest	Local		Other
General	15,841,494	0	15,733,494	0	0	108,000	0	XXXXXXXXXX
Supplemental General	5,297,870	255,796	3,297,394	0	0	0	1,744,680	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	109,050	10,006	0	0	0	100,000	0	956
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	1,325,800	205,011	0	0	0	1,051,000	70,000	211
Bilingual Education	129,100	28	0	0	0	129,100	0	28
Virtual Education	321,100	108,181	0	0	0	218,000	0	5,081
Capital Outlay	2,905,000	3,726,329	367,556	0	28,000	0	820,120	2,037,005
Driver Training	21,775	51,531	6,035	0	0	0	12,000	47,791
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	1,721,600	329,772	10,838	550,648	0	200,000	631,171	829
Professional Development	166,050	120,302	0	0	0	50,000	0	4,252
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	31,650	15,013	0	0	0	0	20,000	3,363
Special Education	4,049,767	918,461	0	0	0	3,131,309	0	3
Vocational Education	629,125	57,517	20,675	0	0	461,000	90,000	67
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	90,000	43,940	0	0	0	0	55,000	8,940
Textbook & Student Materials Revolving	0	273,038	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,525,723	0	1,525,723	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	1,406,491	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	69,002	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	4,737,356	3,016,959	2,226,557	0	0	0	2,690,197	3,196,357
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	9,640	9641	0	0	0	0	-1	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	329,983	0	XXXXXXXXXXXX	329,983	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX
<b>SUBTOTAL</b>	<b>39,242,083</b>	<b>10,617,018</b>	<b>23,188,272</b>	<b>880,631</b>	<b>28,000</b>	<b>5,448,409</b>	<b>6,133,167</b>	<b>5,304,883</b>
Less Transfers	5,448,409							
<b>TOTAL Budget Expenditures</b>	<b>\$33,793,674</b>							

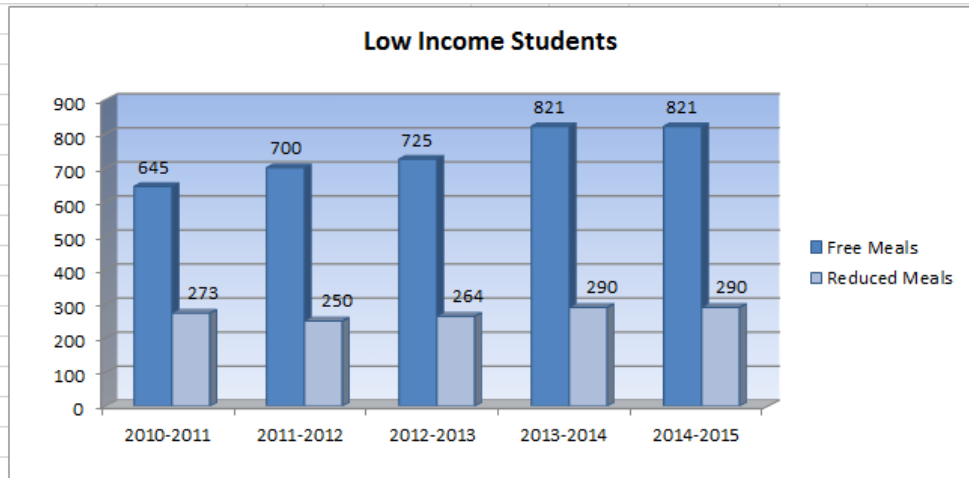
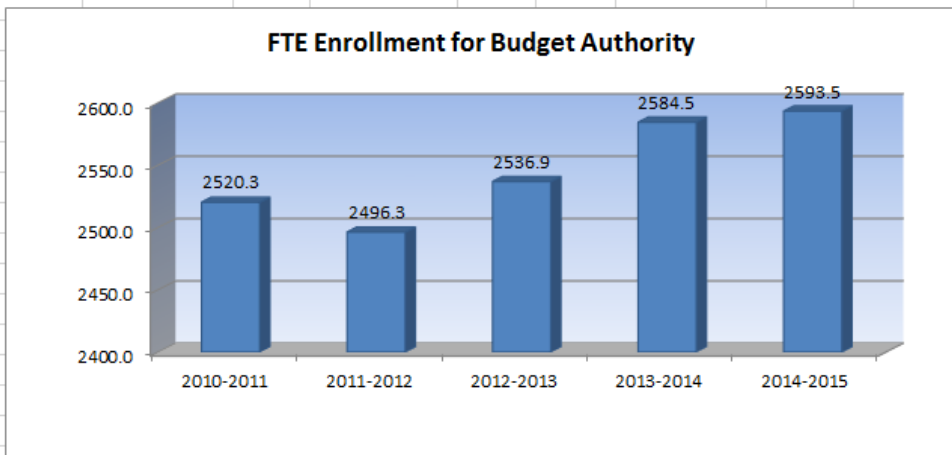
## Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	19,079,863	19,301,677	23,188,272
Federal Revenues	884,944	884,989	880,631
Local Revenues	14,928,162	15,637,162	11,609,576
<b>Total Revenues</b>	<b>34,892,969</b>	<b>35,823,828</b>	<b>35,678,479</b>
Revenues Per Pupil	12,911	13,219	13,122



**Enrollment Information**

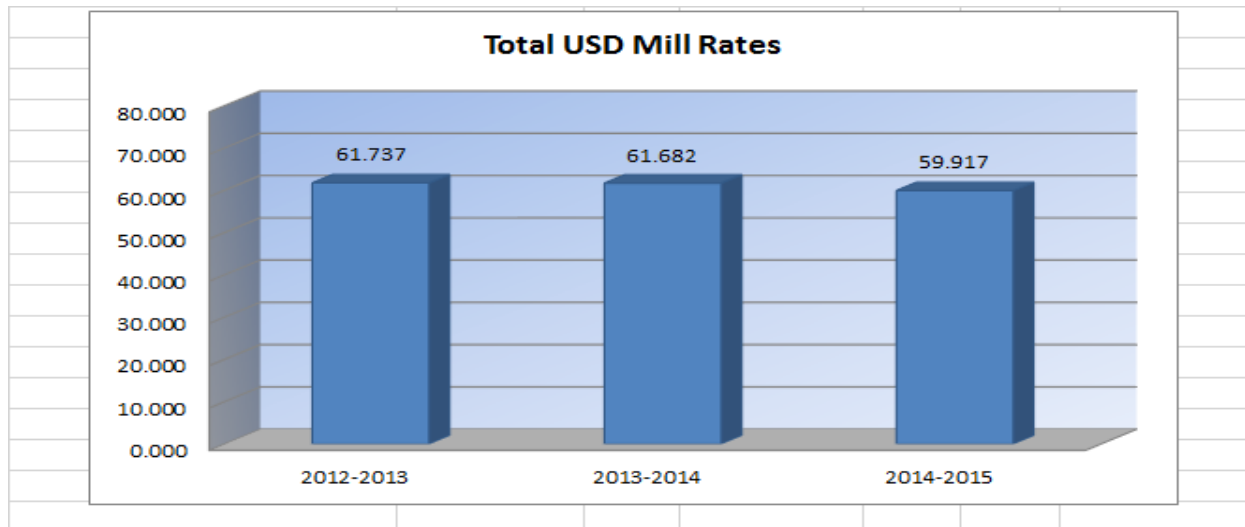
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	2,520.3	2,496.3	-1%	2,536.9	2%	2,584.5	2%	2,593.5	0%
Number of Students - Free Meals	645	700	9%	725	4%	821	13%	821	0%
Number of Students - Reduced Meals	273	250	-8%	264	6%	290	10%	290	0%



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

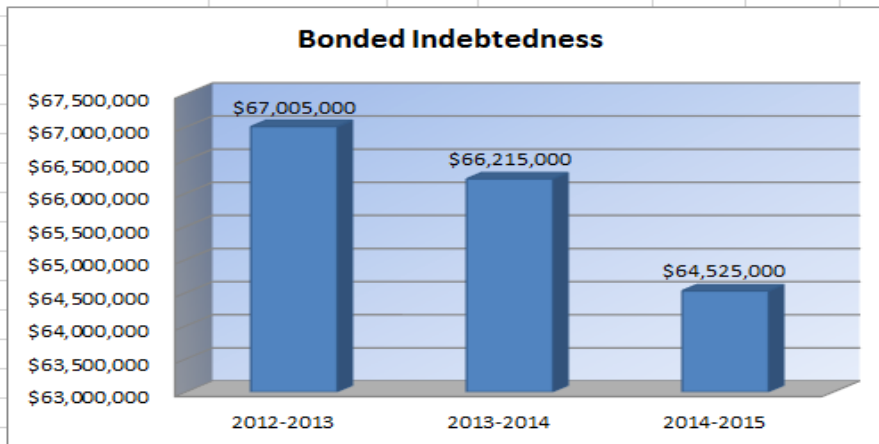
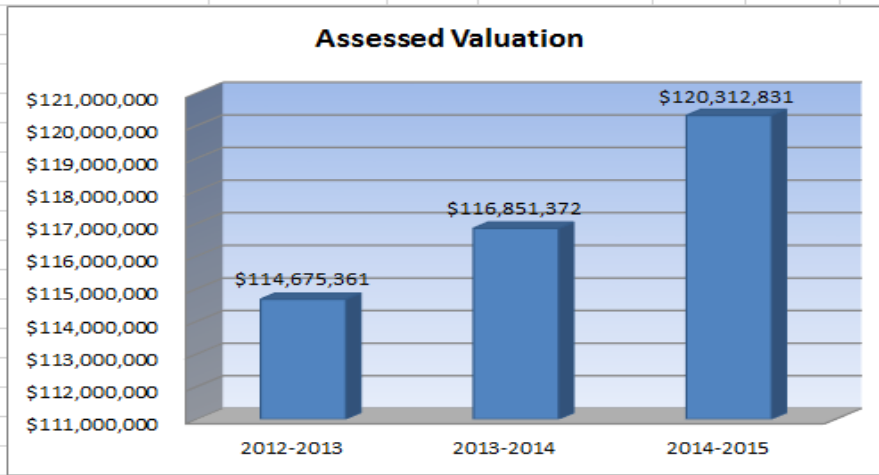
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Budget</b>
General	20.000	20.000	20.000
Supplemental General	19.317	21.754	12.637
Adult Education	0.000	0.000	0.000
Capital Outlay	0.800	0.000	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	21.620	19.928	20.780
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>61.737</b>	<b>61.682</b>	<b>59.917</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	4.002	4.000	3.989
Rec Comm Employee Bnfts	0.600	0.575	0.599
<b>TOTAL OTHER</b>	<b>4.602</b>	<b>4.575</b>	<b>4.588</b>



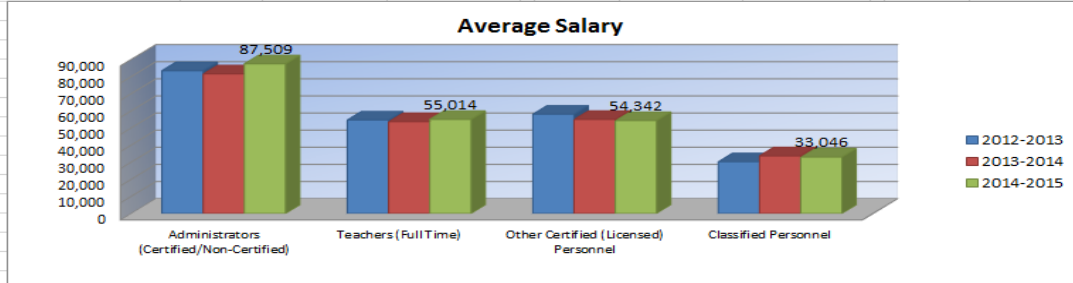
**Other Information**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$114,675,361	\$116,851,372	\$120,312,831
Bonded Indebtedness	67,005,000	66,215,000	64,525,000



USD# 262  
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.9	1,578,086	83,497	18.9	1,543,017	81,641	18.9	1,653,913	87,509
Teachers (Full Time)	140.0	7,655,946	54,685	144.0	7,734,542	53,712	149.0	8,197,106	55,014
Other Certified (Licensed) Personnel	18.6	1,079,963	58,063	18.9	1,039,949	55,024	20.3	1,103,143	54,342
Classified Personnel	101.3	3,065,456	30,261	94.3	3,180,044	33,723	95.9	3,169,132	33,046
Substitutes/Temporary Help	XXXXX	237,224	XXXXXXX	XXXXX	202,328	XXXXXXX	XXXXX	205,000	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)**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications**

<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**

<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