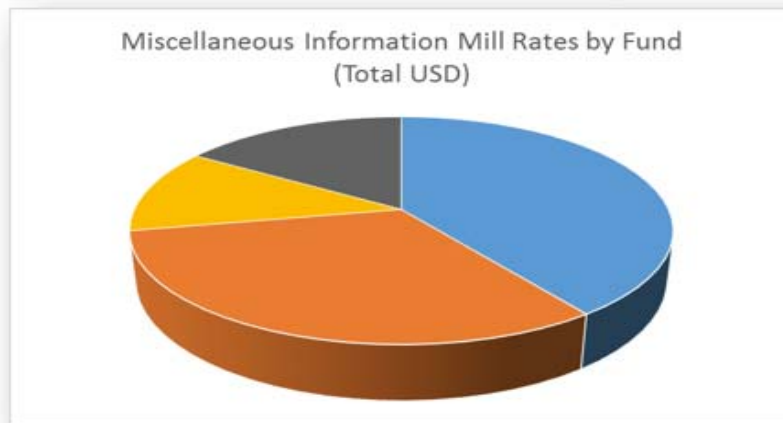
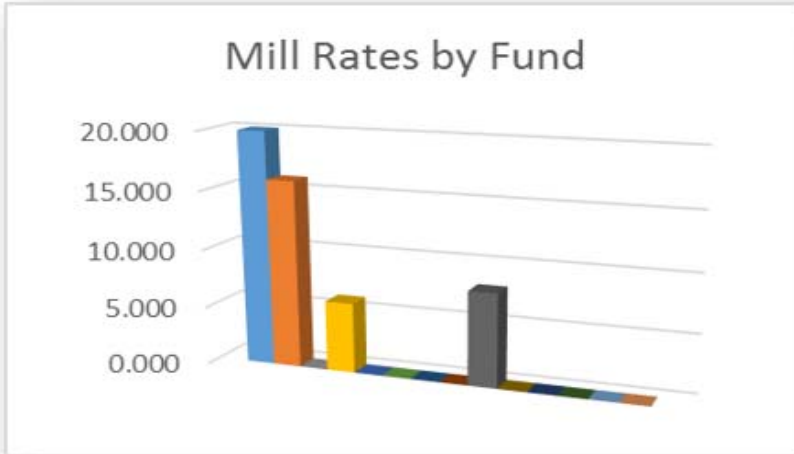


BUDGET AT A GLANCE

2016-17



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

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 2016-17.....	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)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	15,111,383	49%	14,943,106	49%	-1%	16,167,275	46%	8%
Student Support Services	966,083	3%	992,724	3%	3%	1,037,854	3%	5%
Instructional Support Services	896,387	3%	780,066	3%	-13%	948,323	3%	22%
Administration & Support	3,079,561	10%	3,487,866	11%	13%	3,477,618	10%	0%
Operations & Maintenance	3,077,597	10%	2,503,167	8%	-19%	4,084,768	12%	63%
Transportation	1,436,818	5%	1,310,061	4%	-9%	1,643,133	5%	25%
Food Services	1,230,711	4%	1,256,588	4%	2%	1,082,936	3%	-14%
Capital Improvements	154,774	1%	185,424	1%	20%	1,219,488	3%	558%
Debt Services	4,737,356	15%	4,898,088	16%	3%	5,559,887	16%	14%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	30,690,670	100%	30,357,090	100%	-1%	35,221,282	100%	16%
Amount per Pupil	\$11,335		\$11,038		-3%	\$12,601		14%
Current Expenditures**	24,724,967	100%	24,016,024	100%	-3%	26,761,395	100%	11%
Amount per Pupil	\$9,132		\$8,732		-4%	\$9,574		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	15,095,883	49%	14,912,601	49%	0%	16,042,275	46%	-3%
Instruction*** (Current Expenditures)	15,095,883	61%	14,912,601	62%	1%	16,042,275	60%	-2%

* 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

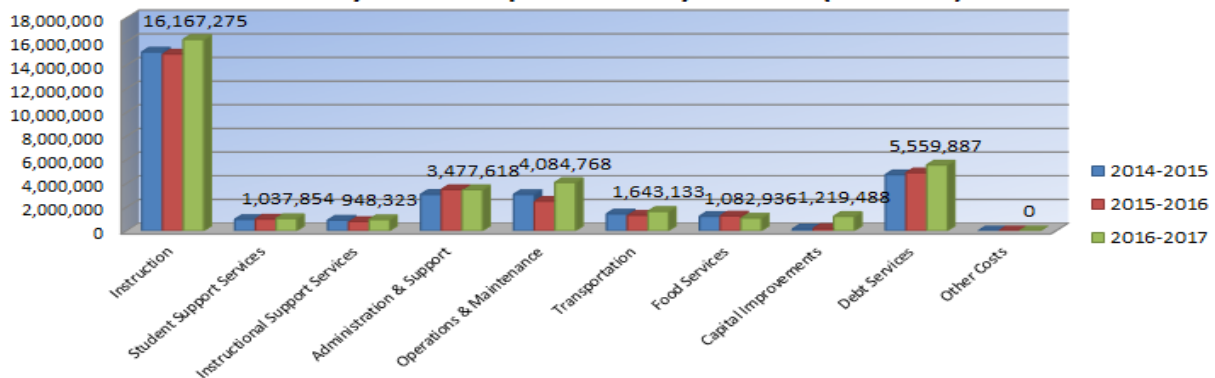
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

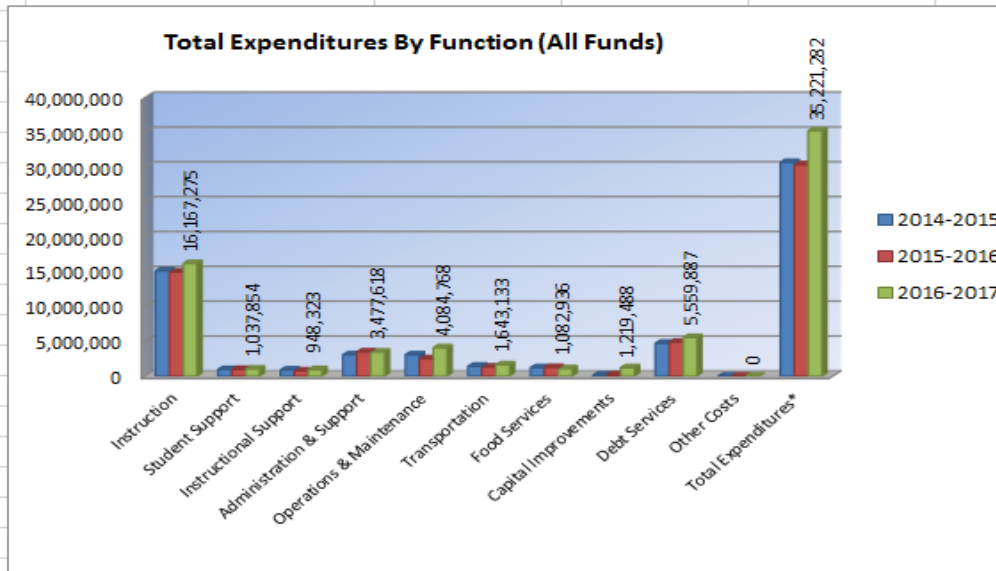
Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	15,111,383	14,943,106	16,167,275
Student Support	966,083	992,724	1,037,854
Instructional Support	896,387	780,066	948,323
Administration & Support	3,079,561	3,487,866	3,477,618
Operations & Maintenance	3,077,597	2,503,167	4,084,768
Transportation	1,436,818	1,310,061	1,643,133
Food Services	1,230,711	1,256,588	1,082,936
Capital Improvements	154,774	185,424	1,219,488
Debt Services	4,737,356	4,898,088	5,559,887
Other Costs	0	0	0
Total Expenditures*	30,690,670	30,357,090	35,221,282

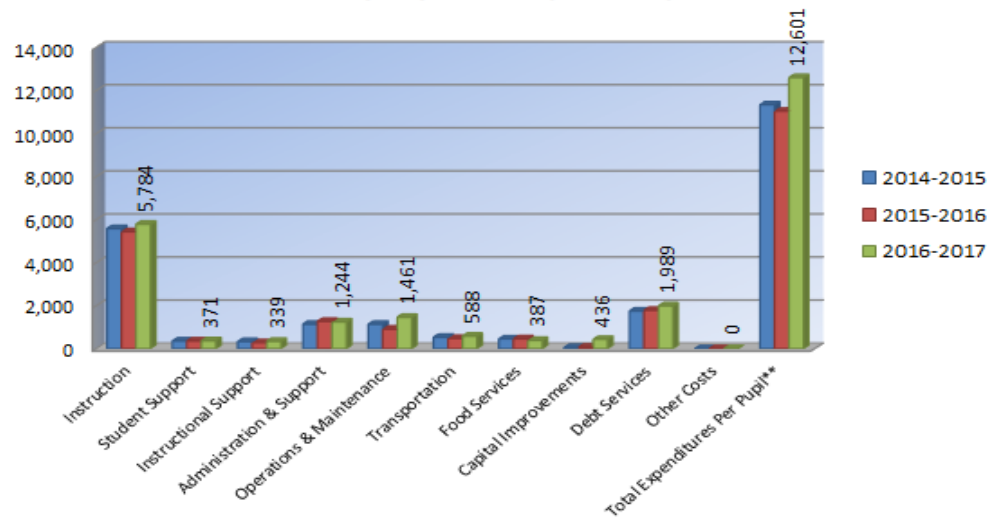


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	5,581	5,433	5,784
Student Support	357	361	371
Instructional Support	331	284	339
Administration & Support	1,137	1,268	1,244
Operations & Maintenance	1,137	910	1,461
Transportation	531	476	588
Food Services	455	457	387
Capital Improvements	57	67	436
Debt Services	1,750	1,781	1,989
Other Costs	0	0	0
Total Expenditures Per Pupil**	11,335	11,038	12,601
Enrollment (FTE)*	2,707.5	2,750.2	2,795.2

*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.

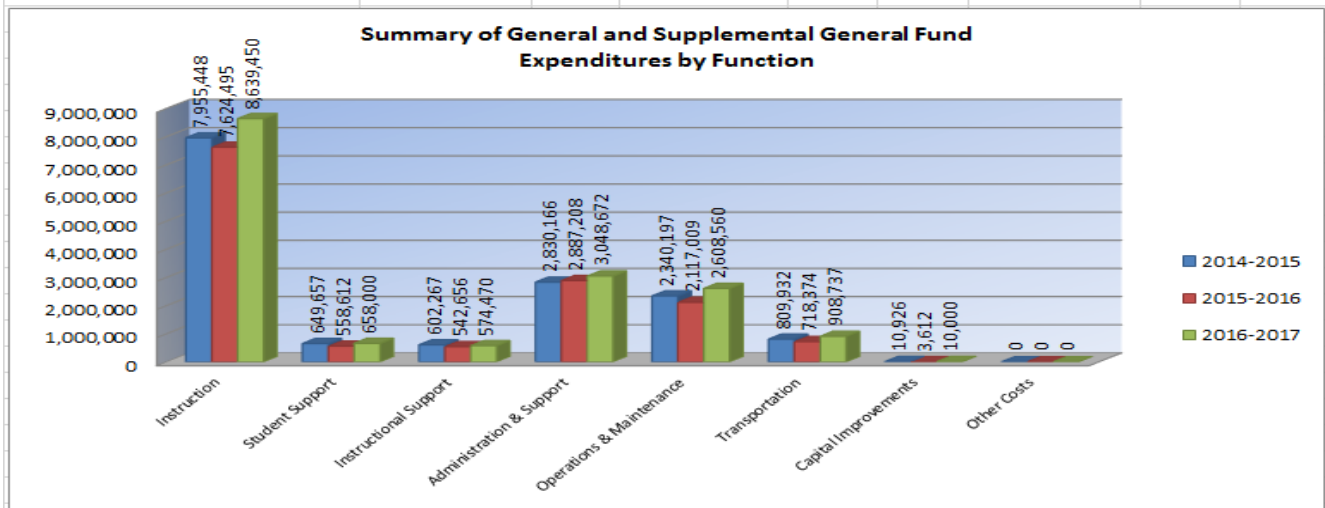
Amount Per Pupil By Function (All Funds)

**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.

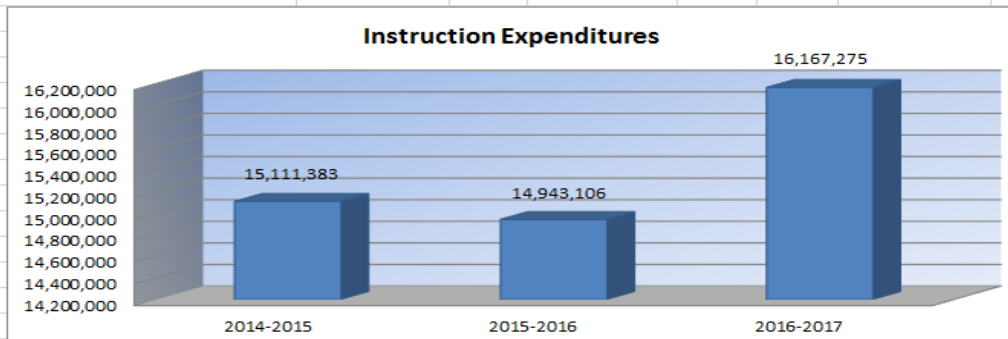
Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	7,955,448	52%	7,624,495	53%	-4%	8,639,450	53%	13%
Student Support	649,657	4%	558,612	4%	-14%	658,000	4%	18%
Instructional Support	602,267	4%	542,656	4%	-10%	574,470	3%	6%
Administration & Support	2,830,166	19%	2,887,208	20%	2%	3,048,672	19%	6%
Operations & Maintenance	2,340,197	15%	2,117,009	15%	-10%	2,608,560	16%	23%
Transportation	809,932	5%	718,374	5%	-11%	908,737	6%	26%
Capital Improvements	10,926	0%	3,612	0%	-67%	10,000	0%	177%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	15,198,593	100%	14,451,966	100%	-5%	16,447,889	100%	14%
Amount per Pupil	\$5,614		\$5,255		-6%	\$5,884		12%

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)					
	2014-2015	2015-2016	%	2016-2017	%
	Actual	Actual	inc/ dec	Budget	inc/ dec
General	7,085,515	7,154,259	1%	7,875,150	10%
Federal Funds	362,071	326,318	-10%	384,822	18%
Supplemental General	869,933	470,236	-46%	764,300	63%
At Risk (4yr Old)	102,280	92,455	-10%	101,500	10%
At Risk (K-12)	767,429	1,036,847	35%	1,066,600	3%
Bilingual Education	131,600	133,108	1%	139,000	4%
Virtual Education	58,563	136,828	134%	104,200	-24%
Capital Outlay	15,500	30,505	97%	125,000	310%
Driver Education	17,187	17,194	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	25,480	22,407	-12%	25,750	15%
Special Education	3,587,790	3,706,043	3%	3,863,801	4%
Cost of Living	0	0	0%	0	0%
Vocational Education	626,666	624,248	0%	659,000	6%
Gifts/Grants	25,171	23,732	-6%	30,000	26%
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	794,640	694,979	-13%	1,006,427	45%
Contingency Reserve	0	0	0%		
Text Book & Student Material	318,703	170,008	-47%		
Activity Fund	322,855	303,939	-6%		
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	15,111,383	14,943,106	-1%	16,167,275	8%
Enrollment (FTE)*	2,707.5	2,750.2	2%	2,795.2	2%
Amount per Pupil	5,581	5,433	-3%	5,784	6%
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	15,111,383	14,943,106	-1%	16,167,275	8%



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 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	17,714,128	0	17,683,978	0	30,000	0	150	0
Supplemental General	5,321,342	181,834	3,346,592				1,792,916	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	103,700	50,011		0	XXXXXXXXXXXX	70,000	0	16,311
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	1,182,610	452,715		0	XXXXXXXXXXXX	750,000	60,000	80,105
Bilingual Education	139,000	18		0	XXXXXXXXXXXX	145,000	0	6,018
Virtual Education	120,630	28,795			0	100,000	0	8,165
Capital Outlay	2,900,000	3,815,510		0	0	0	1,031,697	2,364,661
Driver Training	21,725	27,385	6,210	0	XXXXXXXXXXXX	0	12,000	23,870
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	1,612,300	339,998	11,842	665,683	0	100,000	599,480	104,703
Professional Development	129,050	118,164		0	XXXXXXXXXXXX	40,000	0	29,114
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	25,750	4,494		0	XXXXXXXXXXXX	5,000	20,000	3,744
Special Education	4,206,801	1,386,383	0	0	XXXXXXXXXXXX	3,098,991	0	278,573
Vocational Education	759,040	11,326	12,852	16,108	XXXXXXXXXXXX	700,000	100,000	81,246
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	30,000	10,761					20,000	761
Textbook & Student Materials Revolving		131,877						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,578,590	0				1,578,590		XXXXXXXXXX
Contingency Reserve		1,406,491						XXXXXXXXXX
Activity Funds		84,798						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	5,559,887	3,732,421	2,891,574	0	0		2,757,108	3,821,216
Bond and Interest #2	0	0	159,936	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	9,488	9488					0	0
Temporary Note	0	0			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	394,822	0	XXXXXXXXXXXX	394,822	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	41,808,863	11,792,469	24,112,984	1,076,613	30,000	6,587,581	6,393,351	6,818,487
Less Transfers	6,587,581							
TOTAL Budget Expenditures	<u>\$35,221,282</u>							

Sources of Revenue - - State, Federal, Local

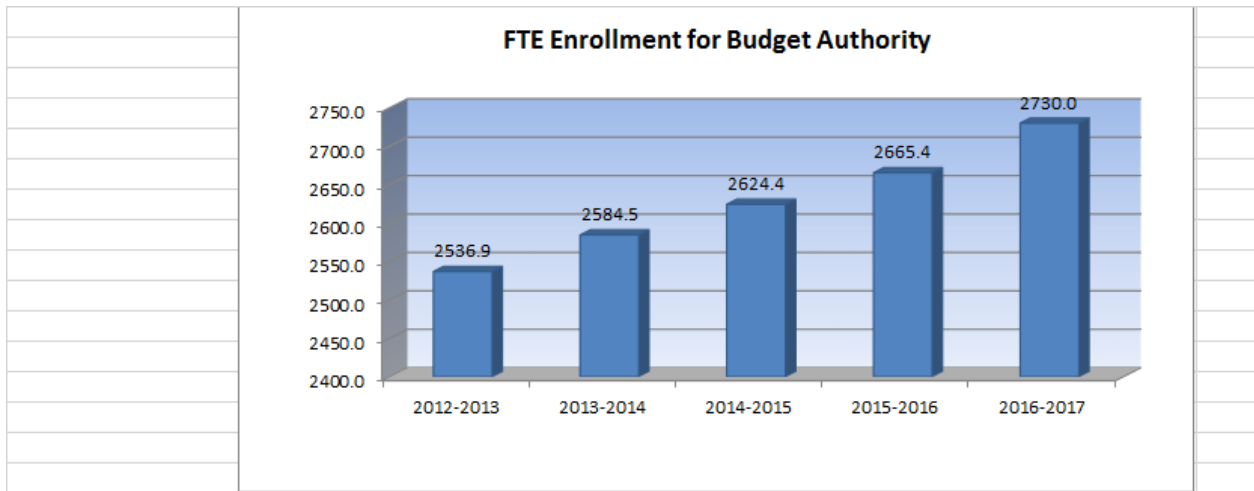
	2014-2015	2015-2016	2016-2017
State Revenues	22,962,494	22,623,722	24,112,984
Federal Revenues	1,063,637	1,047,712	1,076,613
Local Revenues*	7,153,537	7,586,099	6,423,351
Total Revenues	31,179,668	31,257,533	31,612,948
Revenues Per Pupil	11,516	11,366	11,310

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

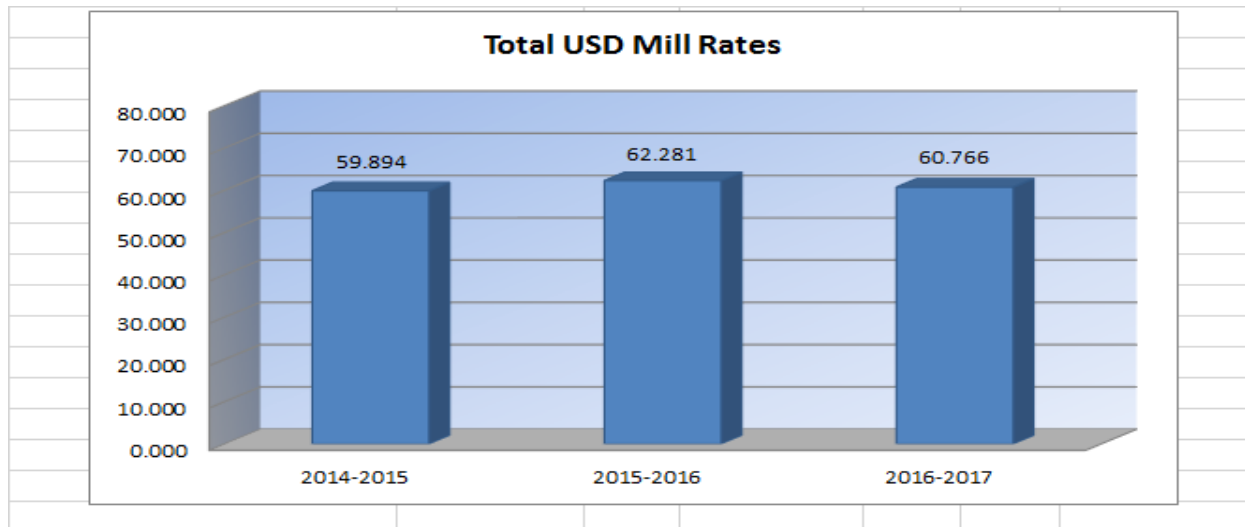
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	2,536.9	2,584.5	2%	2,624.4	2%	2,665.4	2%	2,730.0	2%
Number of Students - Free Meals	725	821	13%	888	8%	951	7%	923	-3%
Number of Students - Reduced Meals	264	290	10%	306	6%	267	-13%	253	-5%



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

**Miscellaneous Information
Mill Rates by Fund**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	12.630	15.093	13.874
Adult Education	0.000	0.000	0.000
Capital Outlay	6.496	6.496	6.200
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	20.768	20.692	20.692
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	59.894	62.281	60.766
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	3.987	3.998	4.000
Rec Comm Employee Bnfts	0.599	0.320	0.595
TOTAL OTHER	4.586	4.318	4.595



Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	\$120,381,723	\$122,293,832	\$124,687,592
Bonded Indebtedness	66,215,000	62,780,000	60,135,000

USD# 262
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.9	1,661,893	87,931	18.9	1,683,000	89,048	18.4	1,666,777	90,586
Teachers (Full Time)	147.0	8,203,642	55,807	148.0	8,250,168	55,744	146.0	8,237,375	56,420
Other Certified (Licensed) Personnel	19.3	1,088,592	56,404	17.8	975,249	54,789	18.3	1,061,850	58,025
Classified Personnel	95.9	3,362,199	35,059	99.6	3,235,157	32,481	98.0	3,350,648	34,190
Substitutes/Temporary Help	XXXXX	221,221	XXXXXXXXXX	XXXXX	237,950	XXXXXXXXXX	XXXXX	250,000	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