

Budget at a Glance 2020-21



USD 262 - Valley Center

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	17,669,193	48%	19,461,373	50%	10%	22,367,605	48%	15%
Student Support Services	1,206,984	3%	1,271,536	3%	5%	1,954,801	4%	54%
Instructional Support Services	825,841	2%	984,586	3%	19%	1,306,284	3%	33%
Administration & Support	3,461,329	9%	3,883,637	10%	12%	4,511,576	10%	16%
Operations & Maintenance	3,089,826	8%	3,098,160	8%	0%	4,447,784	10%	44%
Transportation	1,547,923	4%	1,721,749	4%	11%	1,915,861	4%	11%
Food Services	1,321,609	4%	1,313,507	3%	-1%	1,662,840	4%	27%
Capital Improvements	509,238	1%	1,674,168	4%	229%	2,250,000	5%	34%
Debt Services	7,357,056	20%	5,185,606	13%	-30%	5,410,143	12%	4%
Other Costs	0	0%	0	0%	0%	500,000	1%	0%
Total Expenditures*	36,988,999	100%	38,594,322	100%	4%	46,326,894	100%	20%
Amount per Pupil	\$12,483		\$12,574		1%	\$14,288		14%
Current Expenditures**	28,425,147	100%	30,969,396	100%	9%	36,881,751	100%	19%
Amount per Pupil	\$9,593		\$10,090		5%	\$11,375		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	17,471,824	47%	19,139,240	50%	3%	22,092,605	48%	-2%
Instruction*** (Current Expenditures)	17,471,824	61%	19,139,240	62%	1%	22,092,605	60%	-2%

* 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.

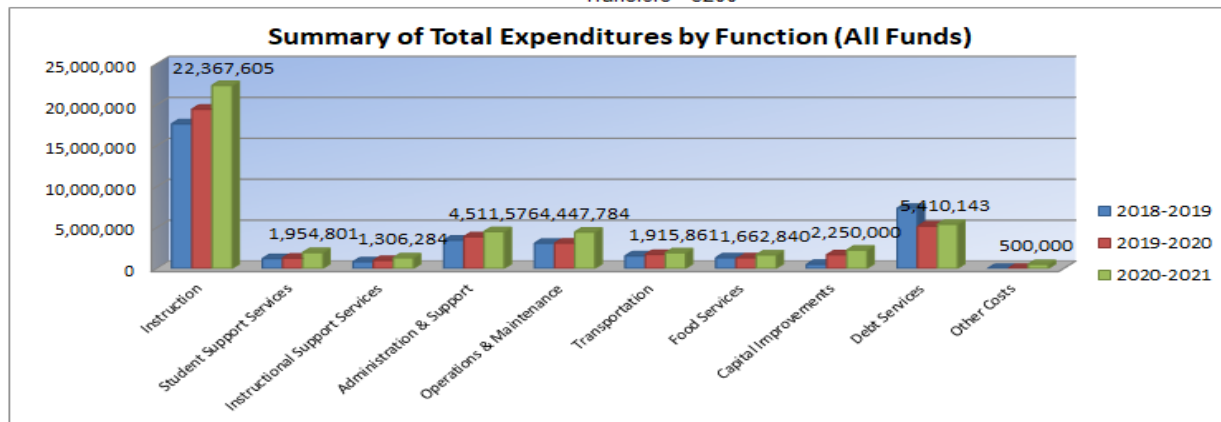
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

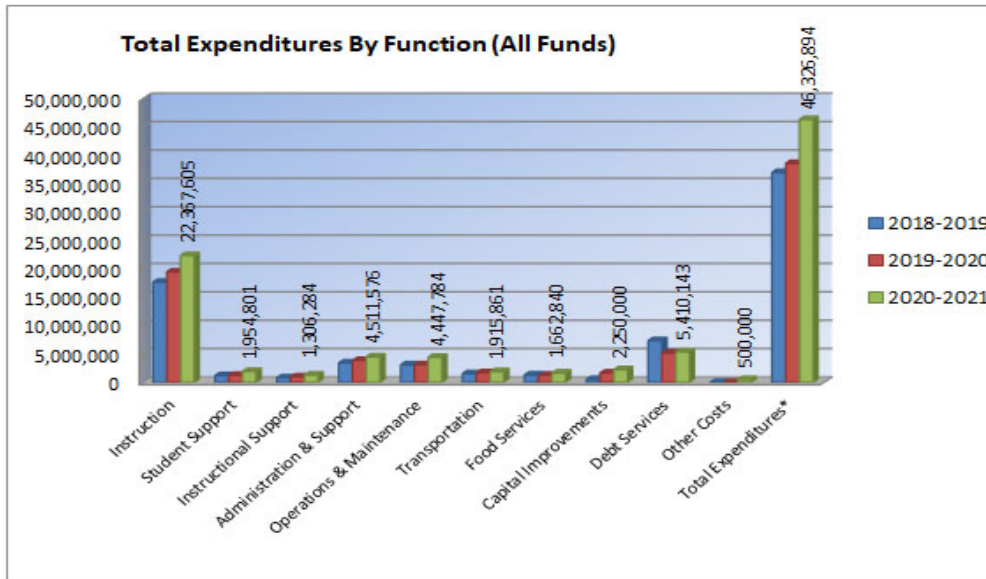
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	17,669,193	19,461,373	22,367,605
Student Support	1,206,984	1,271,536	1,954,801
Instructional Support	825,841	984,586	1,306,284
Administration & Support	3,461,329	3,883,637	4,511,576
Operations & Maintenance	3,089,826	3,098,160	4,447,784
Transportation	1,547,923	1,721,749	1,915,861
Food Services	1,321,609	1,313,507	1,662,840
Capital Improvements	509,238	1,674,168	2,250,000
Debt Services	7,357,056	5,185,606	5,410,143
Other Costs	0	0	500,000
Total Expenditures*	36,988,999	38,594,322	46,326,894

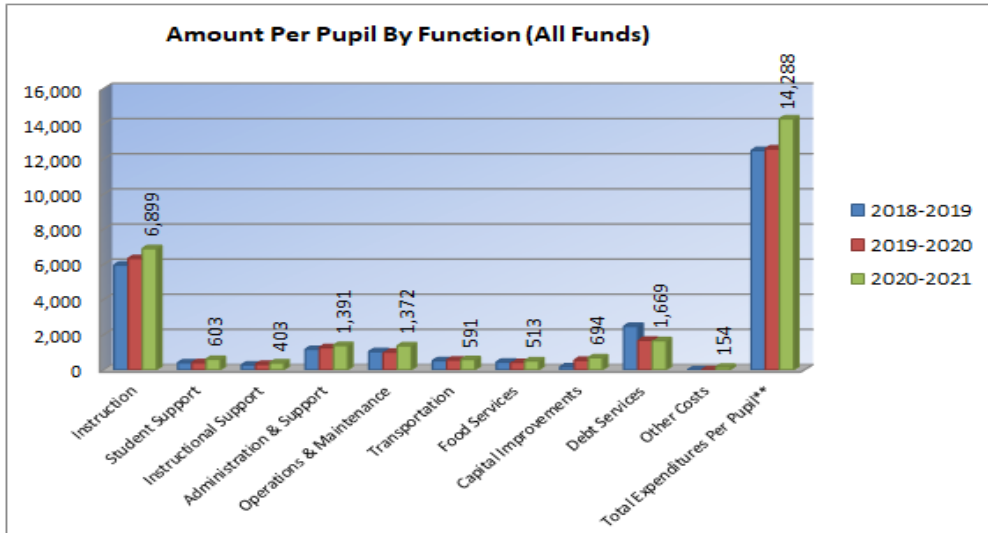


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	5,963	6,341	6,899
Student Support	407	414	603
Instructional Support	279	321	403
Administration & Support	1,168	1,265	1,391
Operations & Maintenance	1,043	1,009	1,372
Transportation	522	561	591
Food Services	446	428	513
Capital Improvements	172	545	694
Debt Services	2,483	1,690	1,669
Other Costs	0	0	154
Total Expenditures Per Pupil**	12,483	12,574	14,288
Enrollment (FTE)*	2,963.1	3,069.3	3,242.3

*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.

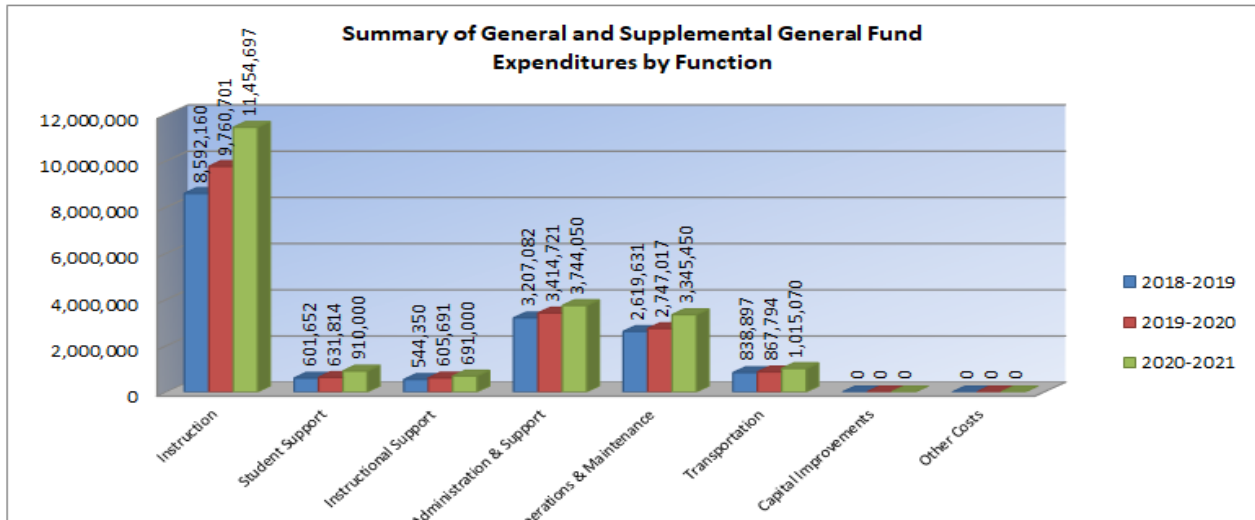


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

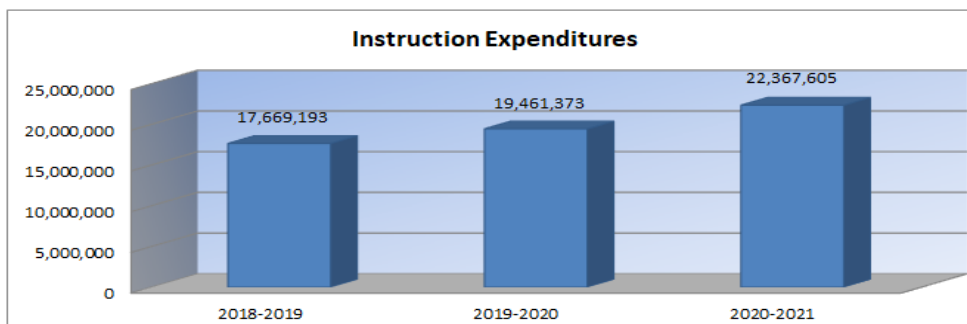
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	8,592,160	52%	9,760,701	54%	14%	11,454,697	54%	17%
Student Support	601,652	4%	631,814	4%	5%	910,000	4%	44%
Instructional Support	544,350	3%	605,691	3%	11%	691,000	3%	14%
Administration & Support	3,207,082	20%	3,414,721	19%	6%	3,744,050	18%	10%
Operations & Maintenance	2,619,631	16%	2,747,017	15%	5%	3,345,450	16%	22%
Transportation	838,897	5%	867,794	5%	3%	1,015,070	5%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	16,403,772	100%	18,027,738	100%	10%	21,160,267	100%	17%
Amount per Pupil	\$5,536		\$5,874		6%	\$6,526		11%

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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	8,114,960	9,109,747	12%	10,088,797	11%
Federal Funds	376,767	418,438	11%	450,350	8%
Supplemental General	477,200	650,954	36%	1,365,900	110%
Preschool-Aged At-Risk	150,729	165,412	10%	186,650	13%
At Risk (K-12)	1,374,606	1,278,709	-7%	1,568,000	23%
Bilingual Education	142,828	139,368	-2%	186,500	34%
Virtual Education	107,652	90,818	-16%	273,500	201%
Capital Outlay	197,369	322,133	63%	275,000	-15%
Driver Education	17,181	0	-100%	21,700	0%
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	21,395	640	-97%	39,250	6033%
Special Education	4,281,066	4,687,307	9%	5,350,407	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	703,072	694,156	-1%	834,000	20%
Gifts/Grants	26,707	63,234	137%	84,000	33%
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	919,540	1,465,159	59%	1,643,551	12%
Contingency Reserve	0	0	0%		
Text Book & Student Material	334,489	77,509	-77%		
Activity Fund	423,632	297,789	-30%		
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	17,669,193	19,461,373	10%	22,367,605	15%
Enrollment (FTE)*	2,963.1	3,069.3	4%	3,242.3	6%
Amount per Pupil	5,963	6,341	6%	6,899	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	17,669,193	19,461,373	10%	22,367,605	15%



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	21,294,367	0	21,294,367	0	0	0	0	XXXXXXXXXX
Supplemental General	6,675,000	151,246	4,346,760			0	2,176,994	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	191,650	80,002		0	0	111,700	0	52
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,956,500	550,006		0	0	1,410,000	0	3,506
Bilingual Education	255,600	60,001		0	0	195,600	0	1
Virtual Education	319,150	30,001				289,700	0	551
Capital Outlay	4,035,000	3,786,680	637,293	0	200,000	0	1,325,385	1,914,358
Driver Training	42,750	47,135	0	0	0	0	0	4,385
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,815,000	281,943	8,310	721,218	0	30,000	774,481	952
Professional Development	179,000	172,226	18,000	0	0	0	0	11,226
Parent Education Program	112,800	3	66,000	0	0	46,800	0	3
Summer School	39,250	11,650		0	0	8,000	20,000	400
Special Education	6,049,607	2,150,661	0	230,181	0	3,919,000	0	250,235
Career and Postsecondary Education	956,250	90,611	0	17,376	0	798,300	50,000	37
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	343,120	16,735	136,420	15,000			175,000	35
Textbook & Student Materials Revolving		256,048						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,701,353	0	2,701,353			0		XXXXXXXXXX
Contingency Reserve		1,406,491						XXXXXXXXXX
Activity Funds		74,774						XXXXXXXXXX
Bond and Interest #1	5,410,143	5,277,739	2,819,654	0	0		3,761,702	6,448,952
Bond and Interest #2	0	0	0	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	759,454	-138	XXXXXXXXXX	759,592	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	53,135,994	14,443,814	32,028,157	1,743,367	200,000	6,809,100	8,283,562	8,634,693
Less Transfers	6,809,100							
TOTAL Budget Expenditures	\$46,326,894							

Sources of Revenue - - State, Federal, Local

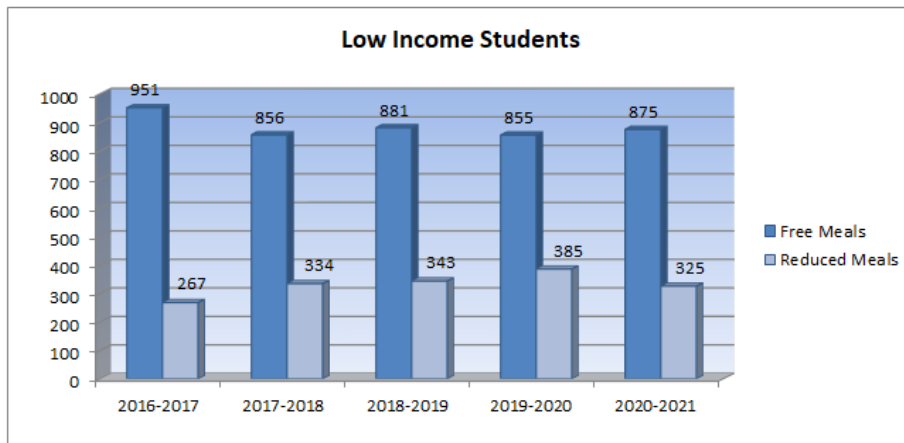
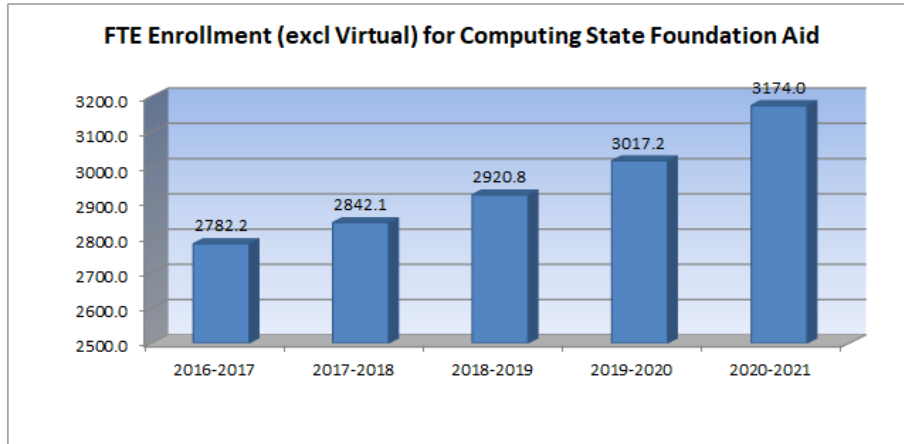
	2018-2019	2019-2020	2020-2021
State Revenues	27,720,543	29,888,326	32,028,157
Federal Revenues	1,094,464	1,260,892	1,743,367
Local Revenues*	8,258,323	8,628,527	8,483,562
Total Revenues	37,073,330	39,777,745	42,255,086
Revenues Per Pupil	12,512	12,960	13,032

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

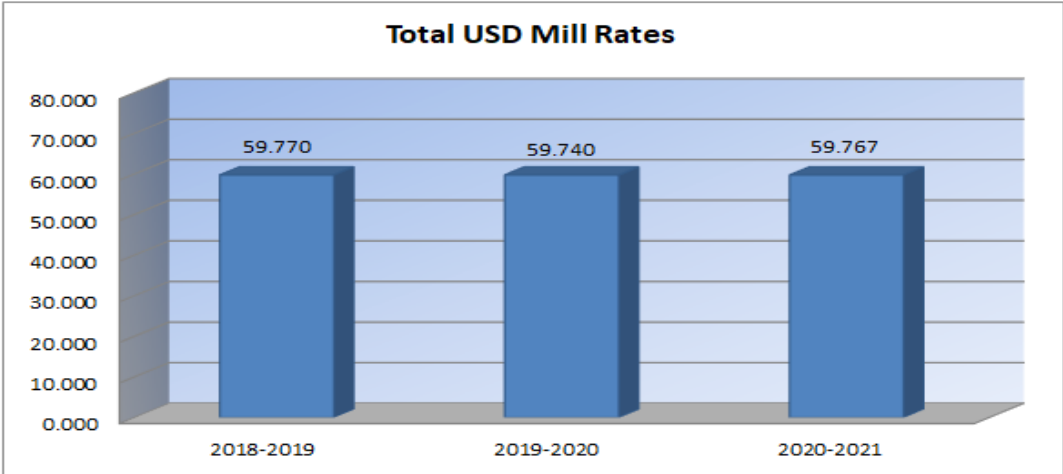
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	2,782.2	2,842.1	2%	2,920.8	3%	3,017.2	3%	3,174.0	5%
Number of Students - Free Meals	951	856	-10%	881	3%	855	-3%	875	2%
Number of Students - Reduced Meals	267	334	25%	343	3%	385	12%	325	-16%



*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.

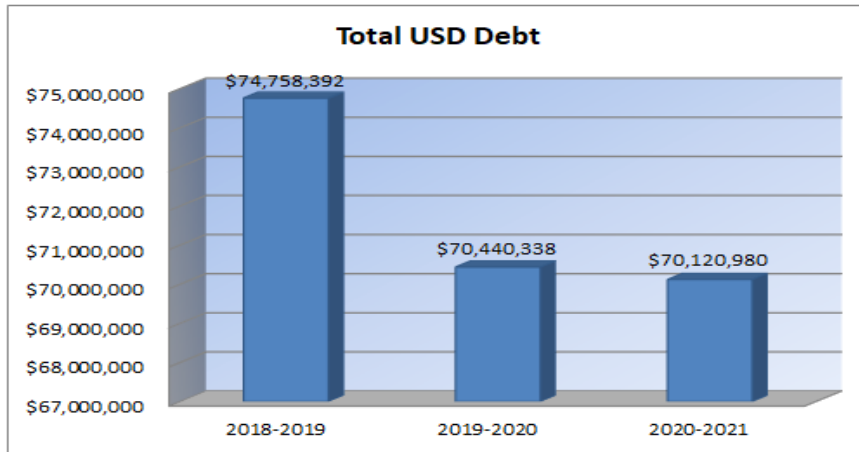
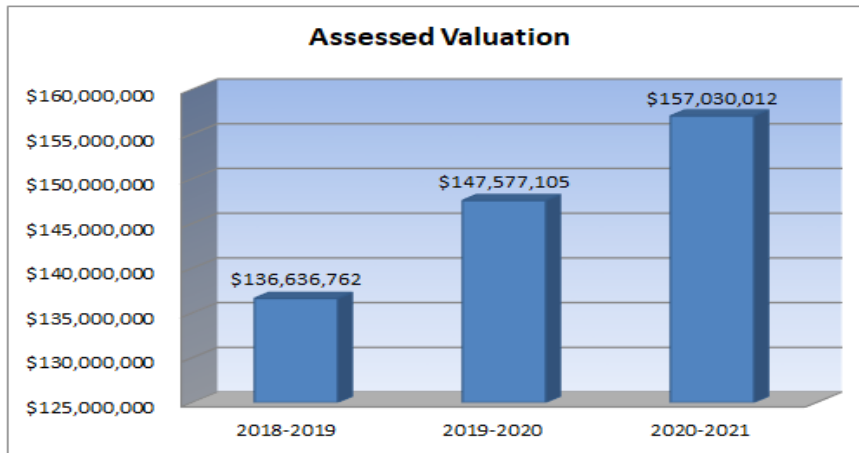
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	13.866	13.350	13.173
Adult Education	0.000	0.000	0.000
Capital Outlay	5.906	6.420	6.675
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	19.998	19.970	19.919
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	59.770	59.740	59.767
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	1.000	1.000
TOTAL OTHER	4.600	5.000	5.000



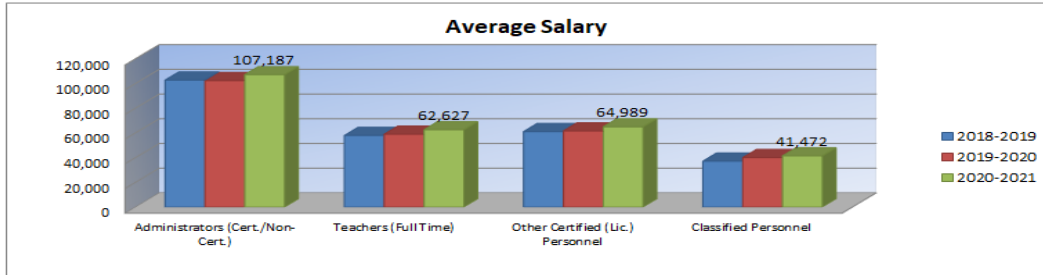
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$136,636,762	\$147,577,105	\$157,030,012
Bonded Indebtedness	74,758,392	70,440,338	70,120,980



USD# 262
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	19.7	2,025,639	102,824	21.2	2,171,087	102,410	22.2	2,379,558	107,187
Teachers (Full Time)	159.0	9,220,496	57,991	172.0	10,144,857	58,982	174.0	10,897,101	62,627
Other Certified (Licensed) Personnel	21.8	1,333,001	61,147	23.2	1,430,863	61,675	24.7	1,605,231	64,989
Classified Personnel	103.9	3,862,040	37,171	103.9	4,162,736	40,065	104.0	4,313,071	41,472
Substitutes/Temporary Help	XXXX	295,538	XXXXXXX	XXXX	239,016	XXXXXXX	XXXX	300,000	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:

https://datacentral.ksde.org/report_gen.aspx

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

School Finance Reports and Publications website below:

<https://datacentral.ksde.org/default.aspx>

- 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