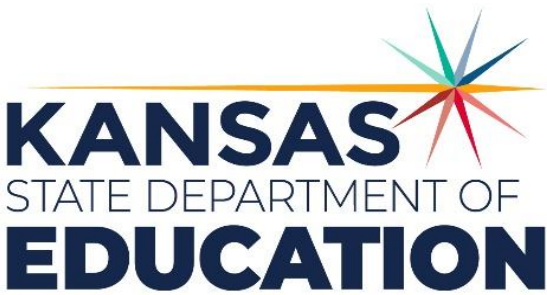


Budget at a Glance

USD 262 - Valley Center

2022-2023



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$20,532,839	52%	\$28,688,279	55%	40%	\$32,414,269	51%	13%
Student Support Services	\$1,505,171	4%	\$3,575,070	7%	138%	\$4,382,522	7%	23%
Instructional Support Services	\$1,025,316	3%	\$1,507,519	3%	47%	\$1,951,739	3%	29%
Administration & Support	\$4,133,330	11%	\$4,792,083	9%	16%	\$5,229,536	8%	9%
Operations & Maintenance	\$2,945,710	7%	\$3,496,583	7%	19%	\$4,974,504	8%	42%
Transportation	\$1,466,568	4%	\$1,714,298	3%	17%	\$2,120,067	3%	24%
Food Services	\$1,148,367	3%	\$1,594,443	3%	39%	\$2,271,914	4%	42%
Capital Improvements	\$1,198,378	3%	\$143,553	0%	-88%	\$2,235,000	4%	1457%
Debt Services	\$5,406,943	14%	\$6,518,517	13%	21%	\$6,998,550	11%	7%
Other Costs	\$0	0%	\$0	0%	0%	\$500,000	1%	0%
Total Expenditures¹	39,362,622	100%	\$52,030,345	100%	32%	\$63,078,101	100%	21%
Amount per Pupil	\$13,132		\$17,142		31%	\$20,049		17%
Current Expenditures²	\$31,808,540	100%	\$44,775,420	100%	41%	\$51,644,551	100%	15%
Amount per Pupil	\$10,612		\$14,752		39%	\$16,415		11%

Percent of Expenditures for Instruction³

Total Expenditures	\$20,069,381	51%	\$28,517,842	55%	4%	\$32,164,269	51%	-4%
Current Expenditures	\$20,069,381	63%	\$28,517,842	64%	1%	\$32,164,269	62%	-2%

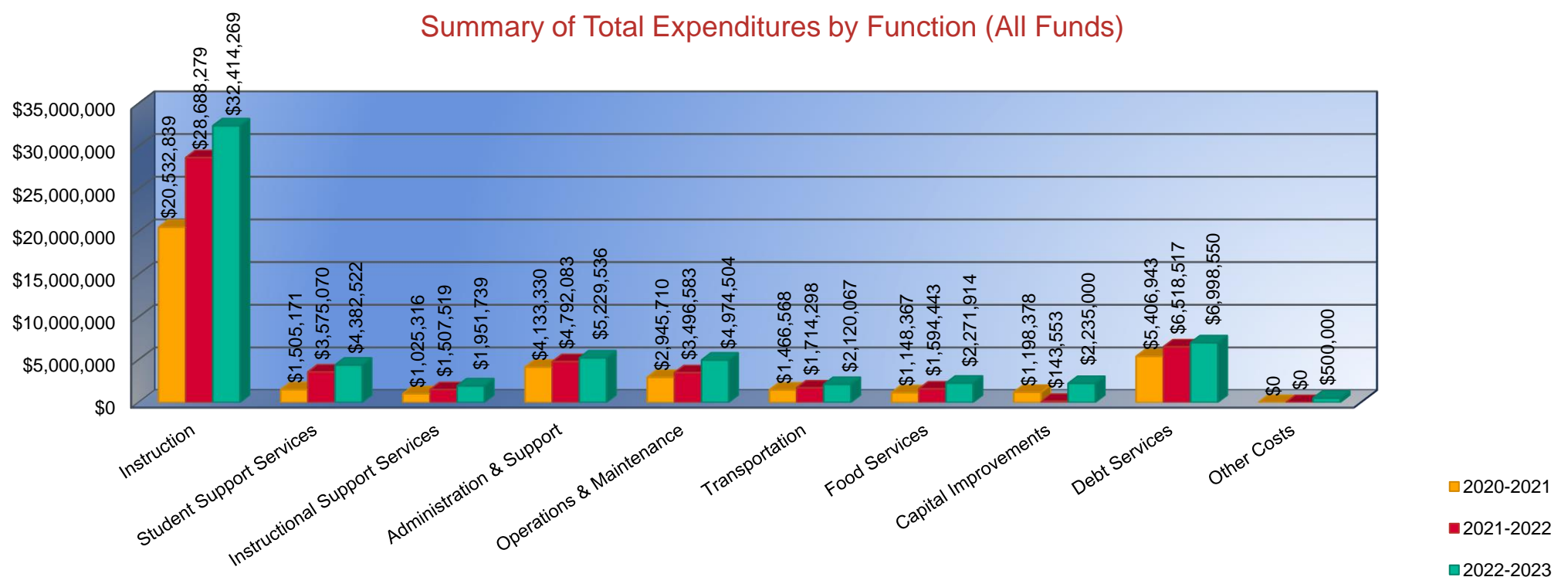
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

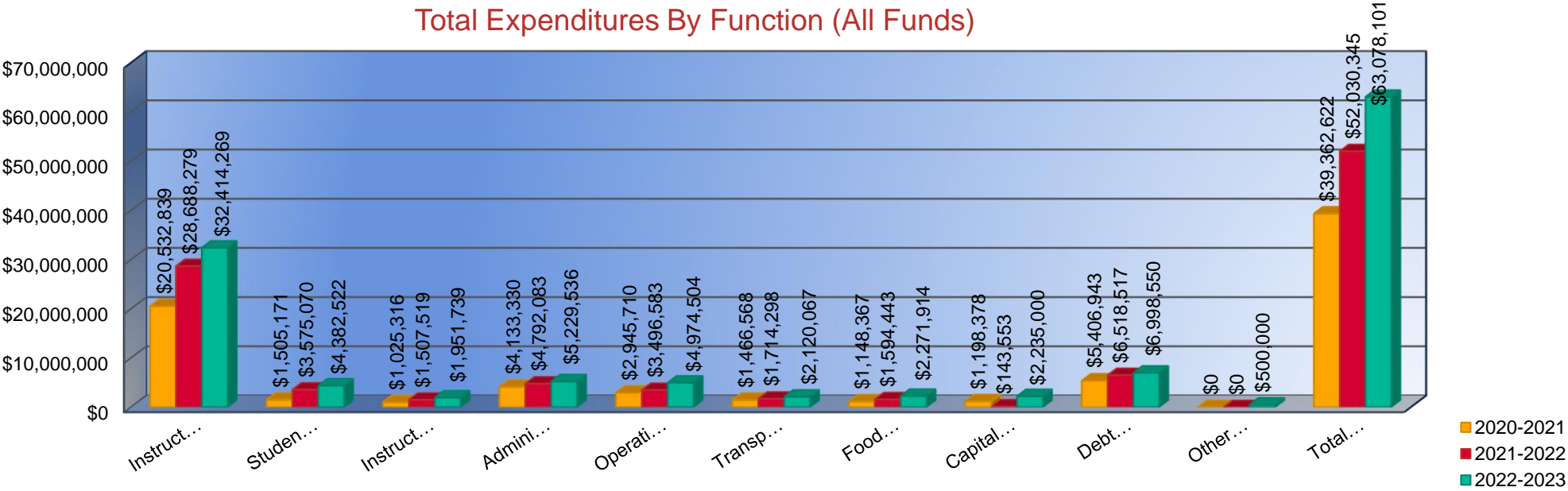


Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$20,532,839	\$28,688,279	\$32,414,269
Student Support	\$1,505,171	\$3,575,070	\$4,382,522
Instructional Support	\$1,025,316	\$1,507,519	\$1,951,739
Administration & Support	\$4,133,330	\$4,792,083	\$5,229,536
Operations & Maintenance	\$2,945,710	\$3,496,583	\$4,974,504
Transportation	\$1,466,568	\$1,714,298	\$2,120,067
Food Services	\$1,148,367	\$1,594,443	\$2,271,914
Capital Improvements	\$1,198,378	\$143,553	\$2,235,000
Debt Services	\$5,406,943	\$6,518,517	\$6,998,550
Other Costs	\$0	\$0	\$500,000
Total Expenditures ¹	\$39,362,622	\$52,030,345	\$63,078,101

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

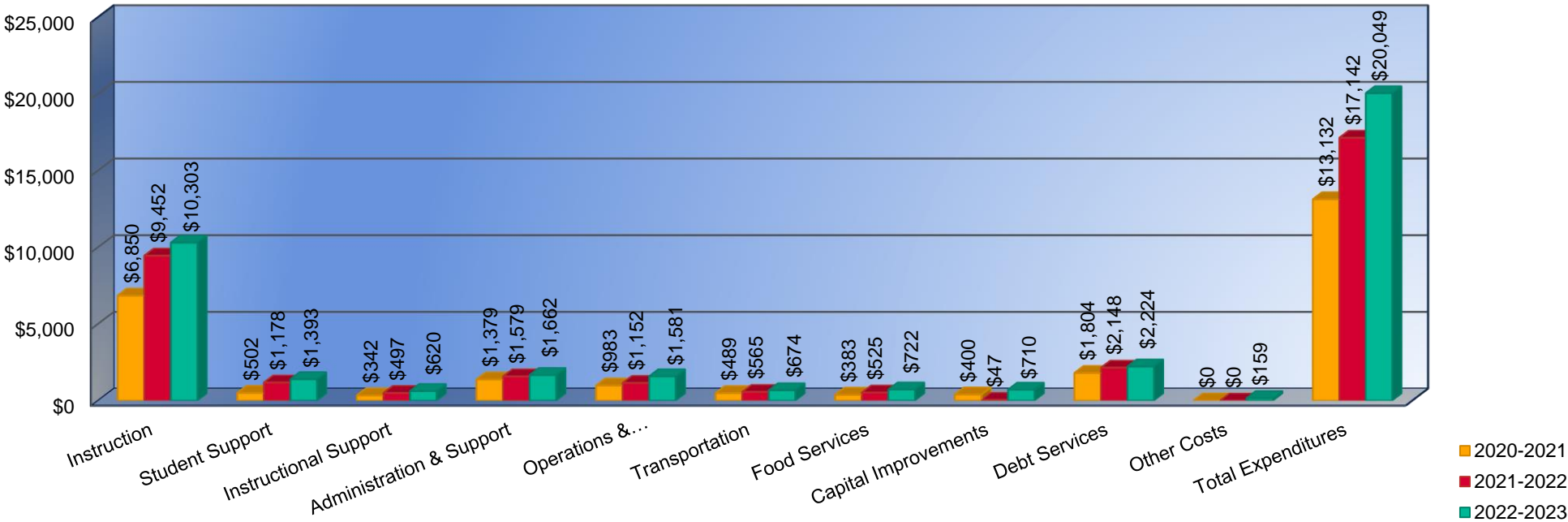


Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$6,850	\$9,452	\$10,303
Student Support	\$502	\$1,178	\$1,393
Instructional Support	\$342	\$497	\$620
Administration & Support	\$1,379	\$1,579	\$1,662
Operations & Maintenance	\$983	\$1,152	\$1,581
Transportation	\$489	\$565	\$674
Food Services	\$383	\$525	\$722
Capital Improvements	\$400	\$47	\$710
Debt Services	\$1,804	\$2,148	\$2,224
Other Costs	\$0	\$0	\$159
Total Expenditures ¹	\$13,132	\$17,142	\$20,049
Enrollment (FTE) ²	2,997.5	3,035.2	3,146.2

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

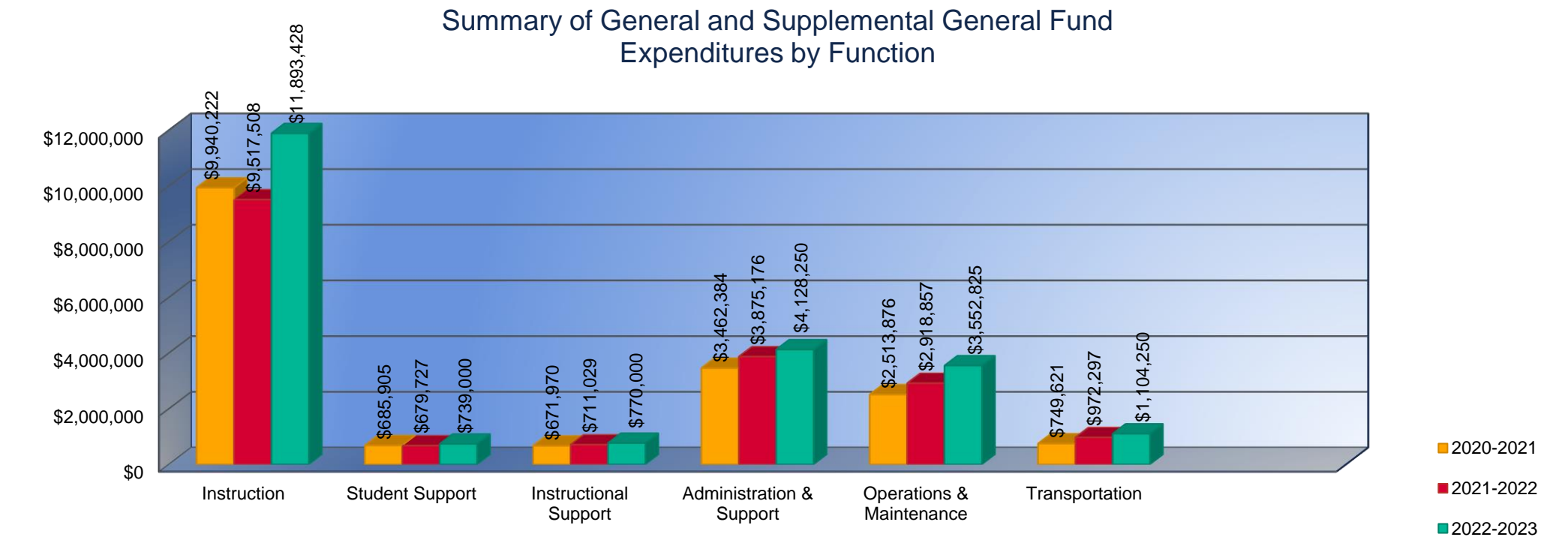
Total Expenditures Amount Per Pupil by Function (All Funds)



Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$9,940,222	55%	\$9,517,508	51%	-4%	\$11,893,428	54%	25%
Student Support	\$685,905	4%	\$679,727	4%	-1%	\$739,000	3%	9%
Instructional Support	\$671,970	4%	\$711,029	4%	6%	\$770,000	3%	8%
Administration & Support	\$3,462,384	19%	\$3,875,176	21%	12%	\$4,128,250	19%	7%
Operations & Maintenance	\$2,513,876	14%	\$2,918,857	16%	16%	\$3,552,825	16%	22%
Transportation	\$749,621	4%	\$972,297	5%	30%	\$1,104,250	5%	14%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$18,023,978	100%	\$18,674,594	100%	4%	\$22,187,753	100%	19%
Amount per Pupil	\$6,013		\$6,153		2%	\$7,052		15%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2020-2021 Actual
General	\$9,643,074
Federal Funds	\$598,802
Supplemental General	\$297,148
Preschool-Aged At-Risk	\$191,167
At Risk (K-12)	\$1,291,109
Bilingual Education	\$127,560
Virtual Education	\$84,830
Capital Outlay	\$463,458
Driver Education	\$10,856
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$5,135,274
Cost of Living	\$0
Career and Postsecondary Ed.	\$743,971
Gifts & Grants ¹	\$54,441
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$1,456,519
Contingency Reserve	\$0
Text Book & Student Material	\$152,856
Activity Fund	\$281,774
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$20,532,839
Enrollment (FTE) ³	2,997.5
Amount per Pupil ²	\$6,850
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$20,532,839

2021-2022 Actual	% Change
\$9,210,443	-4%
\$1,094,624	83%
\$307,065	3%
\$198,994	4%
\$2,147,414	66%
\$107,386	-16%
\$128,075	51%
\$170,437	-63%
\$37,670	247%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$6,581,696	28%
\$0	0%
\$779,941	5%
\$42,627	-22%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,888,200	30%
\$0	0%
\$392,889	157%
\$327,065	16%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$23,414,526	14%
3,035.2	1%
\$7,714	13%
\$0	0%
\$0	0%
\$5,273,753	0%
\$28,688,279	40%

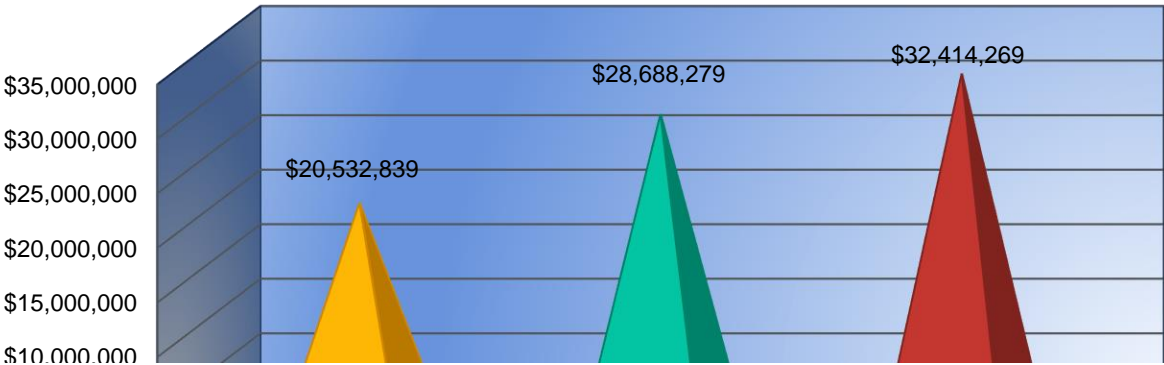
2022-2023 Budget	% Change
\$10,196,987	11%
\$1,474,057	35%
\$1,696,441	452%
\$285,650	44%
\$2,459,922	15%
\$190,500	77%
\$386,300	202%
\$250,000	47%
\$43,550	16%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$29,550	0%
\$5,816,218	-12%
\$0	0%
\$882,000	13%
\$184,000	332%
\$0	0%
\$0	0%
\$0	0%
\$2,194,094	16%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$26,089,269	11%
3,146.2	4%
\$8,292	7%
\$0	0%
\$0	0%
\$6,325,000	20%
\$32,414,269	13%

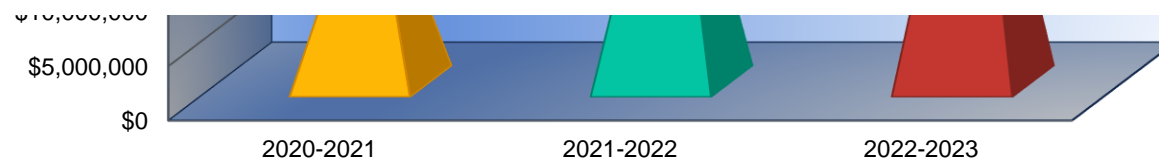
1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)





Sources of Revenue and Proposed Budget for 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$22,143,983	\$0	\$22,143,983	\$0			\$0	\$0
Supplemental General	\$7,245,928	\$54,124	\$4,593,918			\$0	\$2,597,886	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$290,650	\$100,001		\$0	\$0	\$190,650	\$0	\$1
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$2,886,422	\$300,005		\$0	\$0	\$2,586,417	\$0	\$0
Bilingual Education	\$266,650	\$100,000		\$0	\$0	\$166,650	\$0	\$0
Virtual Education	\$435,400	\$40,000			\$0	\$395,400	\$0	\$0
Capital Outlay	\$4,435,000	\$5,469,105	\$792,887	\$0	\$0	\$0	\$1,444,602	\$3,271,594
Driver Training	\$43,750	\$32,560	\$11,340	\$0	\$0	\$0	\$0	\$150
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$2,620,800	\$786,611	\$8,405	\$659,122	\$0	\$0	\$1,182,173	\$15,511
Professional Development	\$175,400	\$175,199	\$18,000	\$0	\$0	\$0	\$0	\$17,799
Parent Education Program	\$139,000	\$3	\$62,019	\$0	\$0	\$76,978	\$0	\$0
Summer School	\$29,550	\$32,808		\$0	\$0	\$0	\$0	\$3,258
Special Education	\$6,372,218	\$2,568,533	\$0	\$275,900	\$0	\$3,457,785	\$70,000	\$0
Career and Postsecondary Education	\$993,150	\$529,258	\$25,200	\$20,414	\$0	\$328,278	\$90,000	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$440,724	\$21,469	\$271,724	\$15,000			\$175,000	\$42,469
Textbook & Student Materials Revolving		\$151,773						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$3,520,478	\$0	\$3,520,478					
Contingency Reserve		\$1,796,491						
Activity Funds		\$111,494						
Bond and Interest #1	\$6,998,550	\$7,908,109	\$3,709,992	\$0	\$0		\$4,179,432	\$8,798,983
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	\$9,017,900	\$1,310,262	\$0	\$754,284	\$0		\$7,063,798	\$110,444
Federal Funds	\$2,224,706	-\$327,631		\$2,552,337				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$70,280,259	\$21,160,174	\$35,157,946	\$4,277,057	\$0	\$7,202,158	\$16,802,891	\$12,260,209
Less Transfers	\$7,202,158							
TOTAL Budget Expenditures	\$63,078,101							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	31,296,340	33,083,828	35,157,946
Federal Revenues	2,220,097	4,655,763	4,277,057
Local Revenues ¹	8,365,166	18,462,288	16,802,891
Total Revenues	41,881,603	56,201,879	56,237,894
Revenues Per Pupil	13,972	18,517	17,875

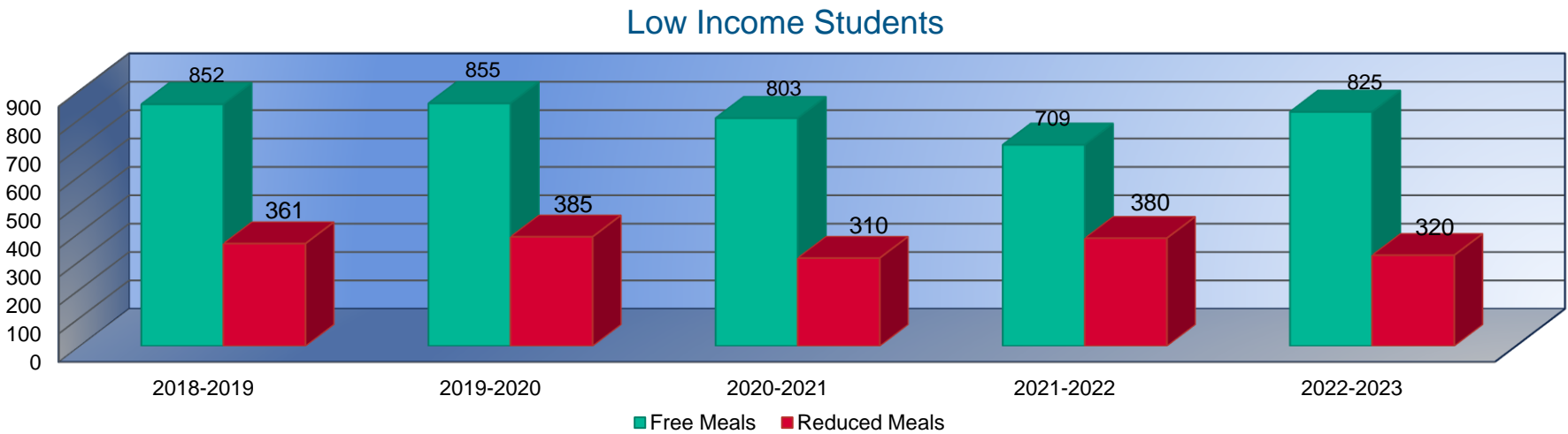
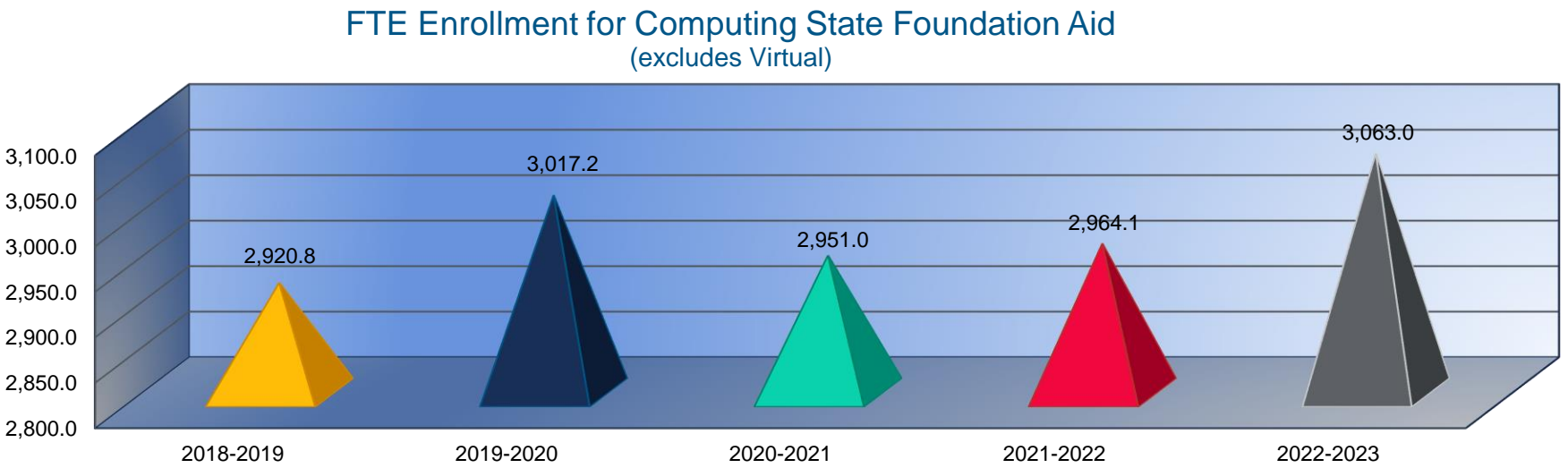
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 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 Foundation (General State) Aid.

Enrollment Information

	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	2,920.8	3,017.2	3%	2,951.0	-2%	2,964.1	0%	3,063.0	3%
Free Meal Student Headcount	852	855	0%	803	-6%	709	-12%	825	16%
Reduced Meal Student Headcount	361	385	7%	310	-19%	380	23%	320	-16%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



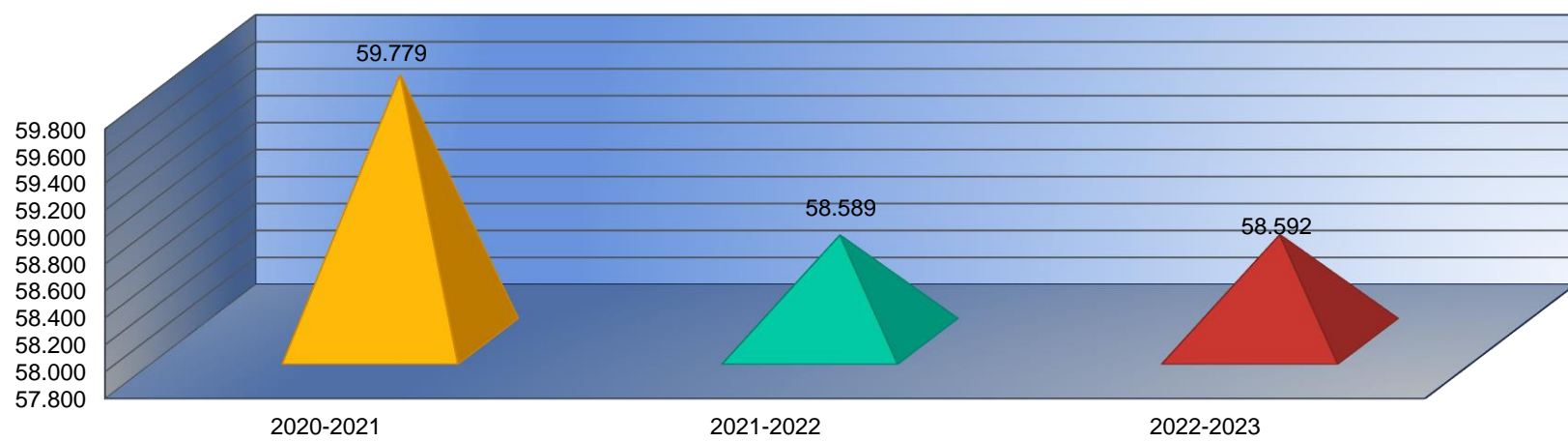
Mill Rates by Fund

	2020-2021 Actual
General	20.000
Supplemental General	13.178
Adult Education	0.000
Capital Outlay	6.674
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	19.927
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	59.779
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	4.000
Rec Comm Employee Bnfts	1.000
TOTAL OTHER	5.000

	2021-2022 Actual
	20.000
	12.834
	0.000
	6.324
	0.000
	0.000
	0.000
	0.000
	0.000
	19.431
	0.000
	0.000
	0.000
	0.000
	0.000
	5.996
	0.999
	6.995

	2022-2023 Budget
	20.000
	12.422
	0.000
	6.750
	0.000
	0.000
	0.000
	0.000
	0.000
	19.420
	0.000
	0.000
	0.000
	0.000
	6.000
	1.000
	7.000

Total USD Mill Rate



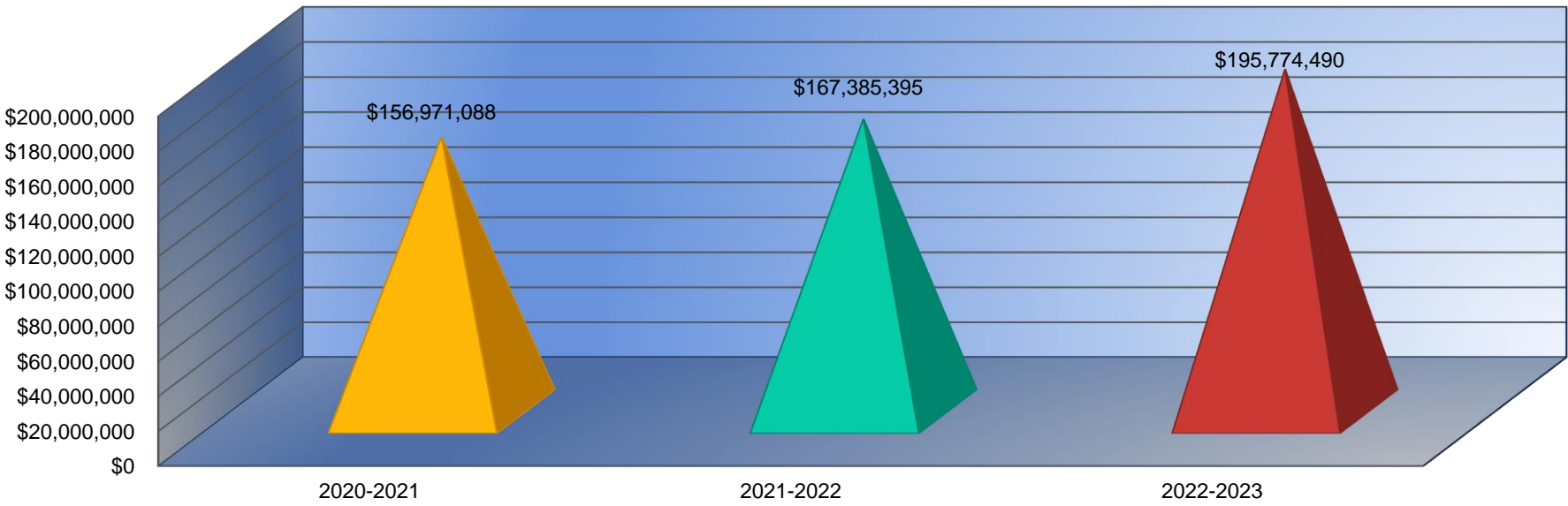
Other Information

	2020-2021 Actual
Assessed Valuation	\$156,971,088
Total USD Debt	\$70,120,980

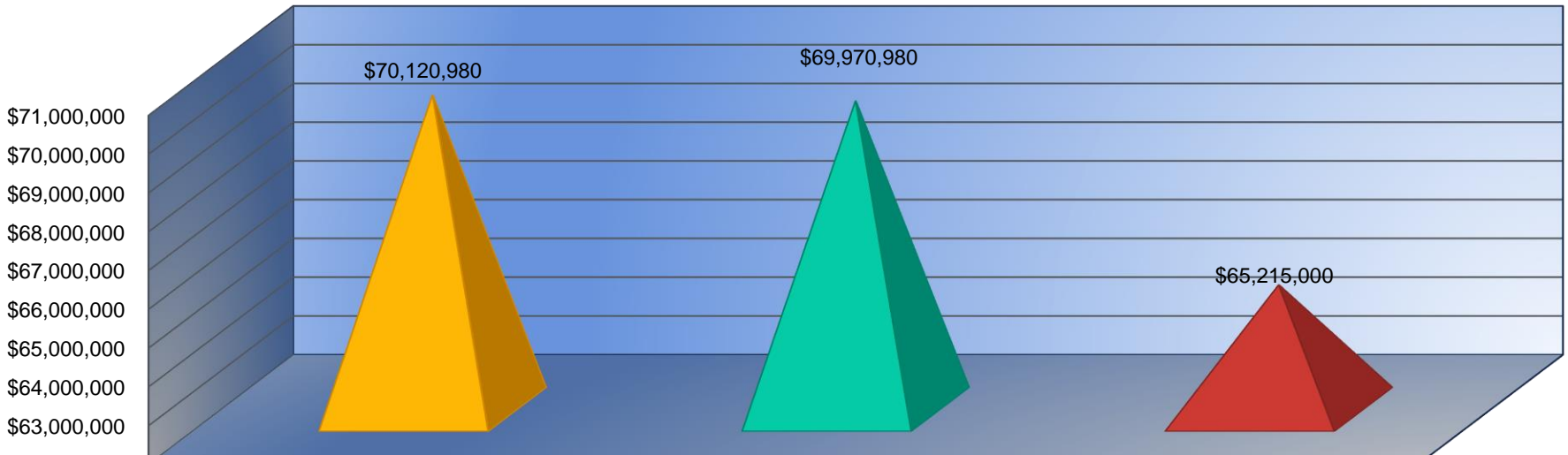
	2021-2022 Actual
	\$167,385,395
	\$69,970,980

	2022-2023 Budget
	\$195,774,490
	\$65,215,000

Assessed Valuation



Total USD Debt



Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	22.2	\$2,398,887	\$108,058	25.2	\$2,730,622	\$108,358	25.2	\$2,789,286	\$110,686
Teachers (Full Time)	174.0	\$10,759,925	\$61,839	212.5	\$13,558,448	\$63,804	224.0	\$14,530,114	\$64,867
Other Certified (Licensed) Personnel	23.7	\$1,583,656	\$66,821	51.2	\$3,394,937	\$66,307	49.0	\$3,105,588	\$63,379
Classified Personnel	104.0	\$4,176,536	\$40,159	187.2	\$7,037,018	\$37,591	170.0	\$7,193,620	\$42,315
Substitutes/Temporary Help	~~~~~	\$280,477	~~~~~	~~~~~	\$455,090	~~~~~	~~~~~	\$468,000	~~~~~

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.

Administrators: ** 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

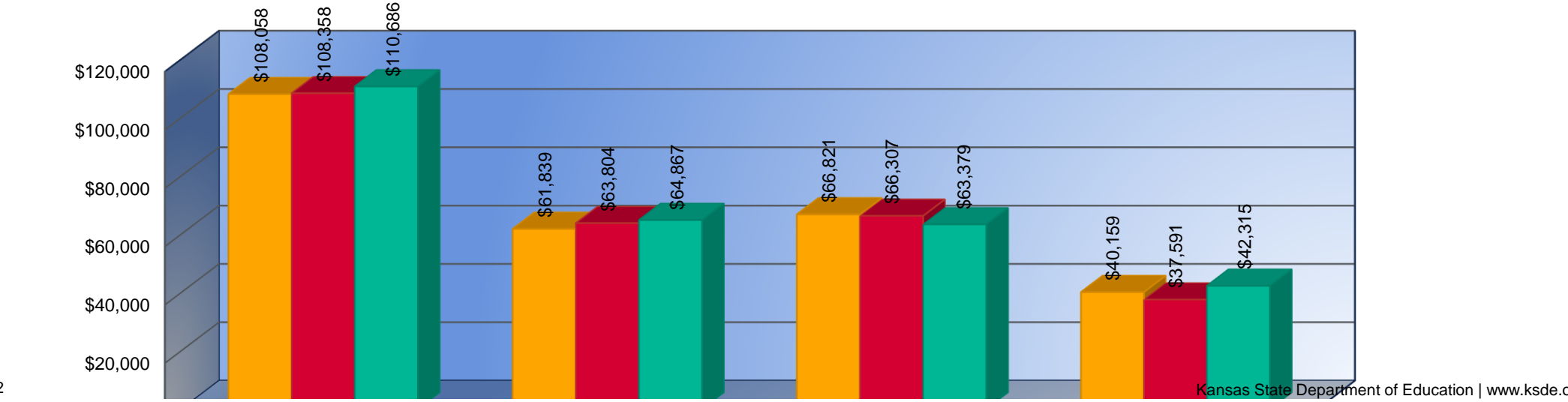
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

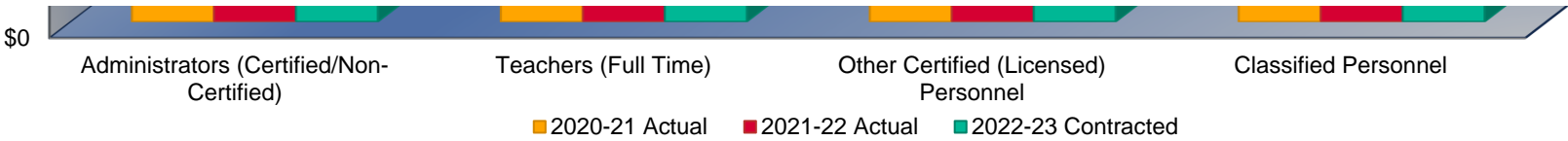
**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***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.

Average Salaries





Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality

- Enrollment
 - ACT Scores
- Demographic