

# Budget at a Glance 2019-20



USD 229 - Blue Valley



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)

# 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 2019-20.....	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)**

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	156,066,605	48%	146,337,125	45%	-6%	170,099,076	44%	16%
Student Support Services	16,656,760	5%	18,603,148	6%	12%	20,461,084	5%	10%
Instructional Support Services	12,415,043	4%	12,711,237	4%	2%	14,329,555	4%	13%
Administration & Support	27,078,742	8%	26,619,376	8%	-2%	33,733,527	9%	27%
Operations & Maintenance	26,628,769	8%	26,172,548	8%	-2%	31,551,500	8%	21%
Transportation	8,314,951	3%	8,544,066	3%	3%	9,122,522	2%	7%
Food Services	8,610,791	3%	8,676,660	3%	1%	9,978,437	3%	15%
Capital Improvements	15,599,194	5%	9,726,770	3%	-38%	34,428,945	9%	254%
Debt Services	51,993,165	16%	66,047,201	20%	27%	64,425,882	17%	-2%
Other Costs	482,097	0%	465,002	0%	-4%	469,796	0%	1%
<b>Total Expenditures*</b>	<b>323,846,117</b>	<b>100%</b>	<b>323,903,133</b>	<b>100%</b>	<b>0%</b>	<b>388,600,324</b>	<b>100%</b>	<b>20%</b>
Amount per Pupil	\$14,512		\$14,487		0%	\$17,318		20%
<b>Current Expenditures**</b>	<b>232,279,454</b>	<b>100%</b>	<b>228,145,233</b>	<b>100%</b>	<b>-2%</b>	<b>256,622,931</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$10,409		\$10,204		-2%	\$11,437		12%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	142,724,183	44%	143,092,590	44%	0%	161,878,190	42%	-2%
Instruction*** (Current Expenditures)	142,724,183	61%	143,092,590	63%	2%	161,878,190	63%	0%

\* 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.

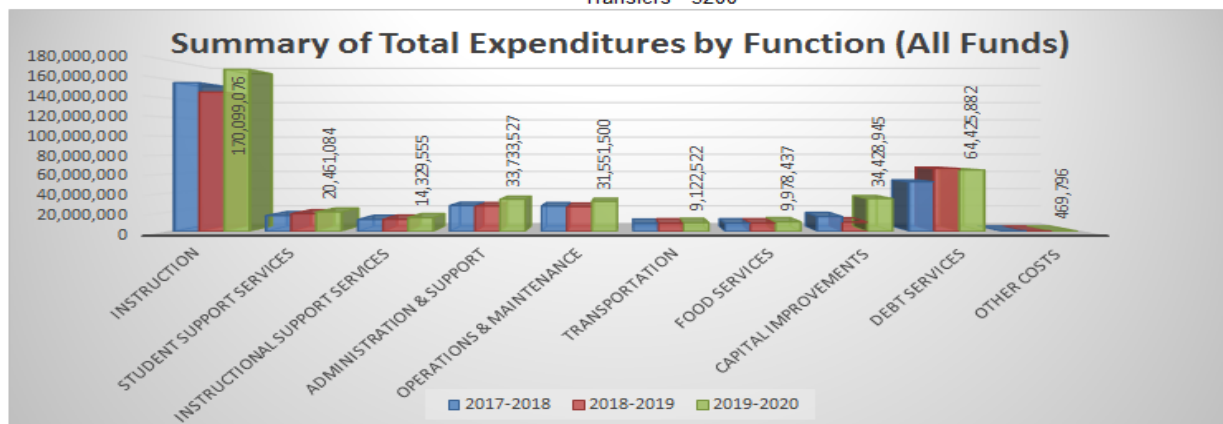
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

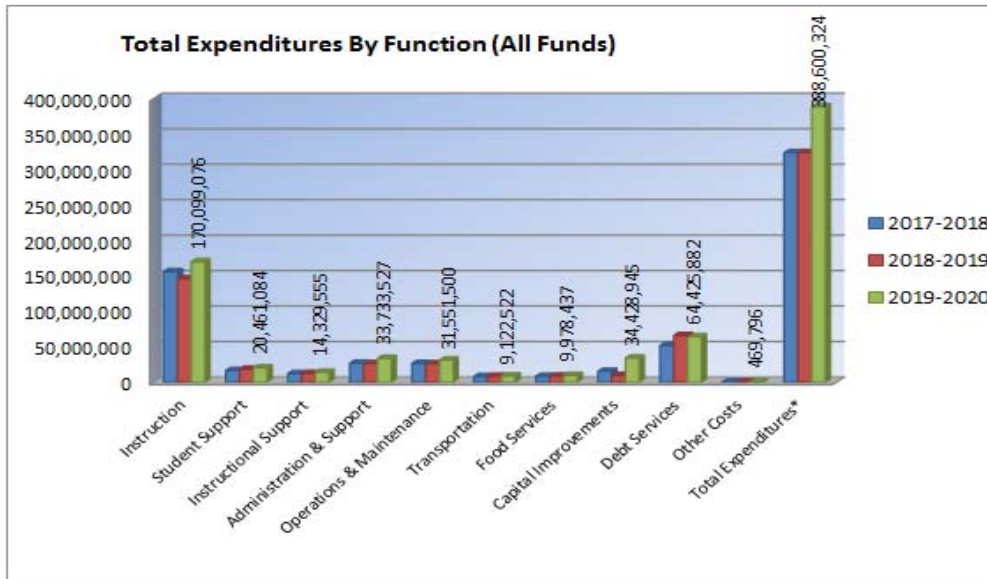
Further definition of what goes into each category:

- 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



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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	156,066,605	146,337,125	170,099,076
Student Support	16,656,760	18,603,148	20,461,084
Instructional Support	12,415,043	12,711,237	14,329,555
Administration & Support	27,078,742	26,619,376	33,733,527
Operations & Maintenance	26,628,769	26,172,548	31,551,500
Transportation	8,314,951	8,544,066	9,122,522
Food Services	8,610,791	8,676,660	9,978,437
Capital Improvements	15,599,194	9,726,770	34,428,945
Debt Services	51,993,165	66,047,201	64,425,882
Other Costs	482,097	465,002	469,796
<b>Total Expenditures*</b>	<b>323,846,117</b>	<b>323,903,133</b>	<b>388,600,324</b>

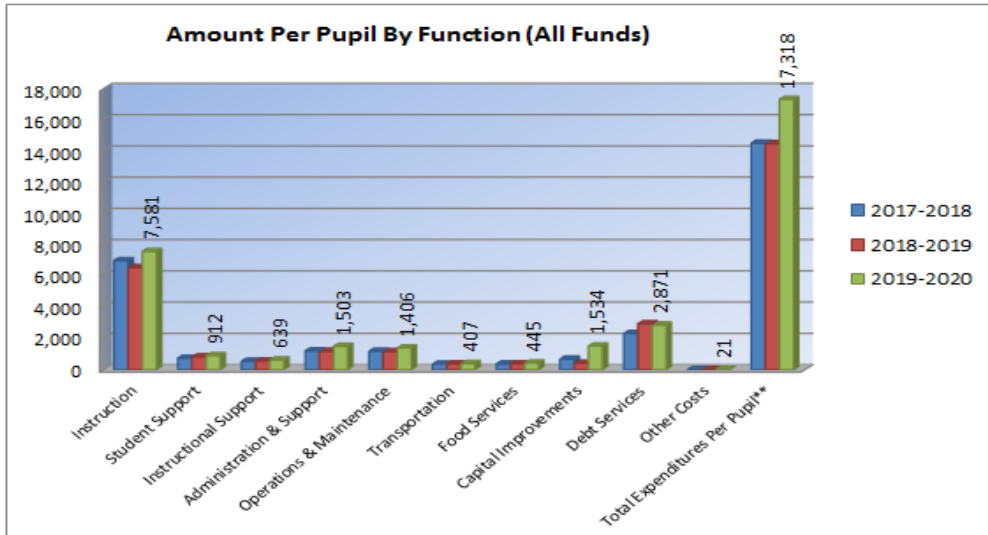


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,994	6,545	7,581
Student Support	746	832	912
Instructional Support	556	569	639
Administration & Support	1,213	1,191	1,503
Operations & Maintenance	1,193	1,171	1,406
Transportation	373	382	407
Food Services	386	388	445
Capital Improvements	699	435	1,534
Debt Services	2,330	2,954	2,871
Other Costs	22	21	21
<b>Total Expenditures Per Pupil**</b>	<b>14,512</b>	<b>14,487</b>	<b>17,318</b>
Enrollment (FTE)*	22,315.9	22,357.5	22,438.5

\*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.

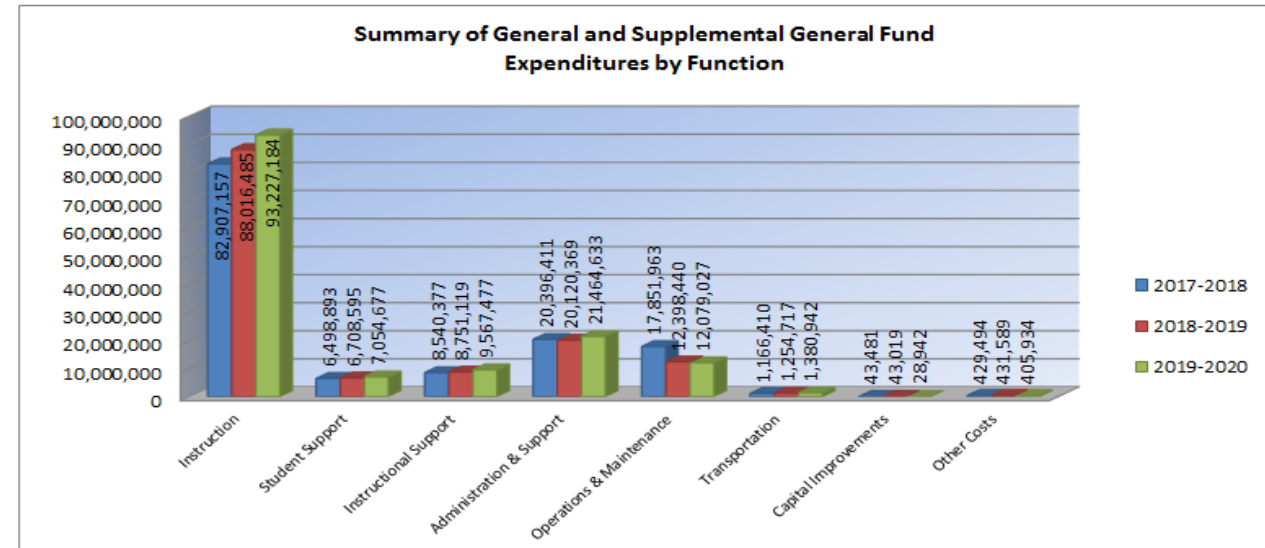


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	82,907,157	60%	88,016,485	64%	6%	93,227,184	64%	6%
Student Support	6,498,893	5%	6,708,595	5%	3%	7,054,677	5%	5%
Instructional Support	8,540,377	6%	8,751,119	6%	2%	9,567,477	7%	9%
Administration & Support	20,396,411	15%	20,120,369	15%	-1%	21,464,633	15%	7%
Operations & Maintenance	17,851,963	13%	12,398,440	9%	-31%	12,079,027	8%	-3%
Transportation	1,166,410	1%	1,254,717	1%	8%	1,380,942	1%	10%
Capital Improvements	43,481	0%	43,019	0%	-1%	28,942	0%	-33%
Other Costs	429,494	0%	431,589	0%	0%	405,934	0%	-6%
<b>Total Expenditures</b>	<b>137,834,186</b>	<b>100%</b>	<b>137,724,333</b>	<b>100%</b>	<b>0%</b>	<b>145,208,816</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$6,177		\$6,160		0%	\$6,471		5%

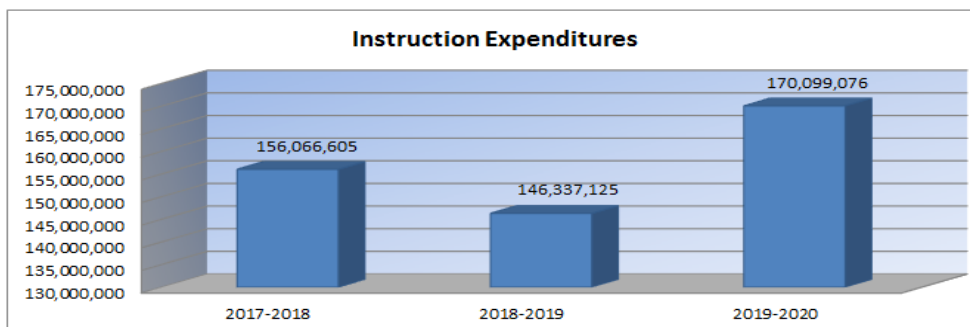
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.





## Instruction Expenditures (1000)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	53,606,646	57,002,237	6%	60,650,237	6%
Federal Funds	425,403	427,957	1%	929,865	117%
Supplemental General	29,300,511	31,014,248	6%	32,576,947	5%
Preschool-Aged At-Risk	0	0	0%	0	0%
At Risk (K-12)	3,684,674	2,888,128	-22%	3,210,057	11%
Bilingual Education	1,550,007	1,614,259	4%	1,727,366	7%
Virtual Education	427,650	495,614	16%	555,813	12%
Capital Outlay	13,342,422	3,244,535	-76%	8,220,886	153%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	119,612	120,165	0%	243,932	103%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	78,390	79,590	2%	199,127	150%
Special Education	31,591,127	33,675,531	7%	36,538,594	9%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	4,494,027	4,783,956	6%	5,430,140	14%
Gifts/Grants	1,130,967	1,281,170	13%	1,052,002	-18%
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	12,323,681	7,018,111	-43%	18,764,110	167%
Contingency Reserve	0	0	0%		
Text Book & Student Material	3,201,449	2,012,663	-37%		
Activity Fund	790,039	678,961	-14%		
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>156,066,605</b>	<b>146,337,125</b>	<b>-6%</b>	<b>170,099,076</b>	<b>16%</b>
Enrollment (FTE)*	22,315.9	22,357.5	0%	22,438.5	0%
Amount per Pupil	6,994	6,545	-6%	7,581	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>156,066,605</b>	<b>146,337,125</b>	<b>-6%</b>	<b>170,099,076</b>	<b>16%</b>



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	148,029,965	0	147,935,101	0	0	0	94,864	XXXXXXXXXX
Supplemental General	49,954,338	3,641,044	0	0	0	0	46,313,294	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	5,035,122	0	0	0	0	4,885,122	150,000	0
Bilingual Education	1,849,881	0	0	0	0	1,789,881	60,000	0
Virtual Education	710,825	506,707	0	0	0	226,692	488,500	511,074
Capital Outlay	67,551,511	48,674,686	0	0	800,000	0	27,670,952	9,594,127
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	0
Extraordinary School Program	243,932	800,944	0	0	0	0	50,000	607,012
Food Service	9,944,446	2,316,651	62,193	1,554,830	0	0	7,359,811	1,349,039
Professional Development	1,367,404	0	153,738	0	0	1,076,166	137,500	0
Parent Education Program	859,190	35,578	494,651	0	0	291,751	50,000	12,790
Summer School	206,912	175,643	0	0	0	0	115,917	84,648
Special Education	53,174,385	7,743,186	0	4,186,623	1,900,000	39,310,530	690,182	656,136
Career and Postsecondary Education	5,904,769	0	0	127,066	0	5,195,345	582,358	0
Special Liability Expense Fund	773,504	853,250	0	0	0	9,000	364,664	453,410
Special Reserve Fund	0	16,470,643	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	1,372,290	1,372,290	429,614	0	0	0	0	429,614
Textbook & Student Materials Revolving	0	2,725,462	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	5,785,206	545,275	0	0	0	5,785,206	5,239,931	XXXXXXXXXX
KPERS Special Retirement Contribution	27,909,074	0	27,909,074	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	11,179,726	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	237,392	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	64,425,882	63,310,982	0	732,548	0	0	60,690,511	60,308,159
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	712,251	504,710	0	0	0	0	510,106	302,565
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	1,350,130	0	XXXXXXXXXX	1,350,130	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	7,449,036	452,924	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,449,036	6,996,112	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>454,610,053</b>	<b>161,547,093</b>	<b>176,984,371</b>	<b>7,951,197</b>	<b>2,709,000</b>	<b>66,009,729</b>	<b>157,564,702</b>	<b>74,308,574</b>
Less Transfers	66,009,729							
<b>TOTAL Budget Expenditures</b>	<b>\$388,600,324</b>							

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

	2017-2018	2018-2019	2019-2020
State Revenues	159,240,689	153,479,895	176,984,371
Federal Revenues	7,797,324	7,445,988	7,951,197
Local Revenues*	196,394,097	201,114,550	160,273,702
<b>Total Revenues</b>	<b>363,432,110</b>	<b>362,040,433</b>	<b>345,209,270</b>
Revenues Per Pupil	16,286	16,193	15,385

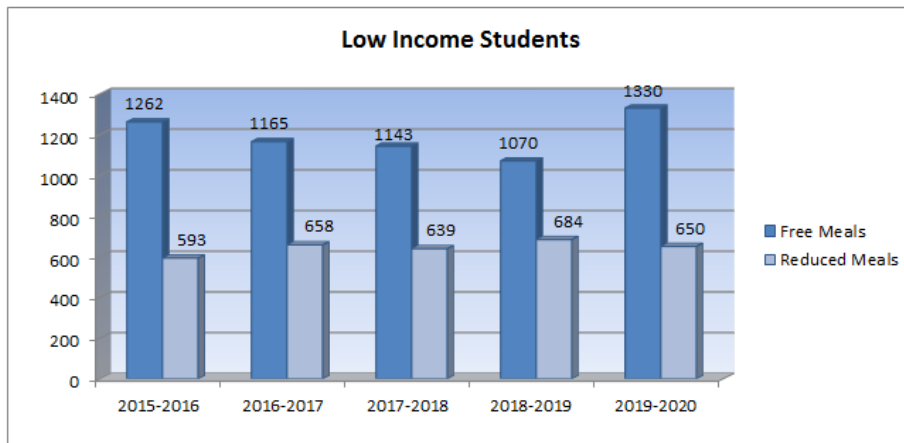
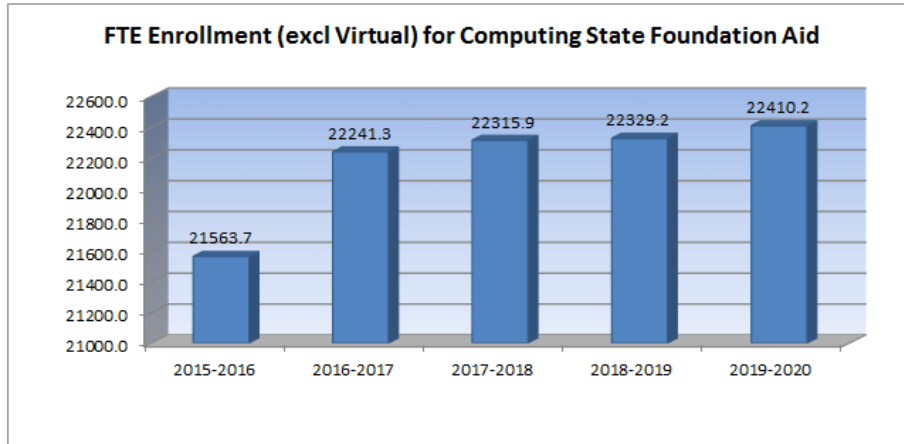
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

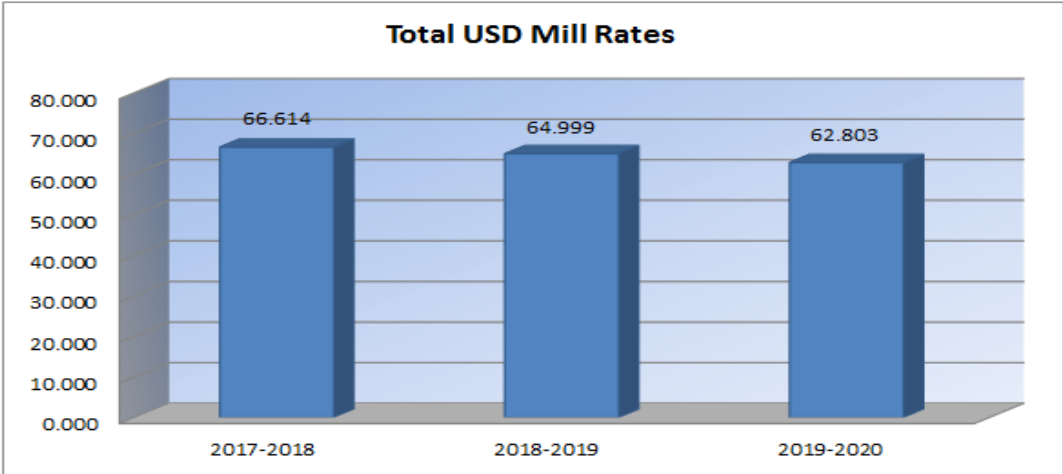
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	21,563.7	22,241.3	3%	22,315.9	0%	22,329.2	0%	22,410.2	0%
Number of Students - Free Meals	1,262	1,165	-8%	1,143	-2%	1,070	-6%	1,330	24%
Number of Students - Reduced Meals	593	658	11%	639	-3%	684	7%	650	-5%



\*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.

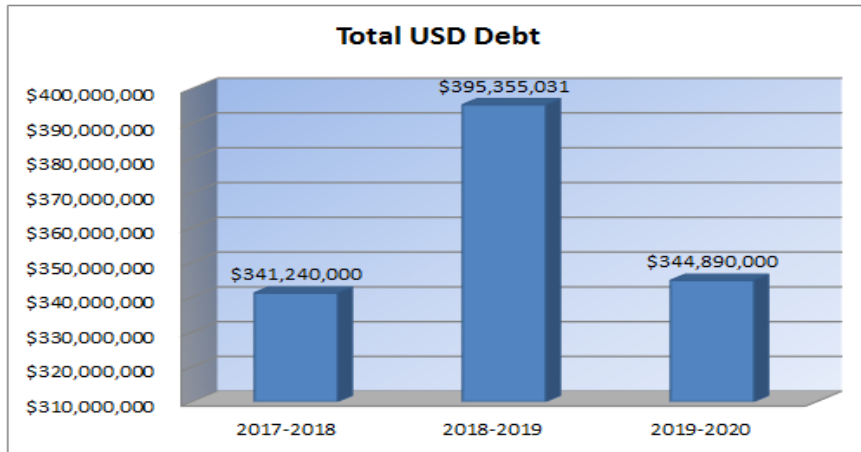
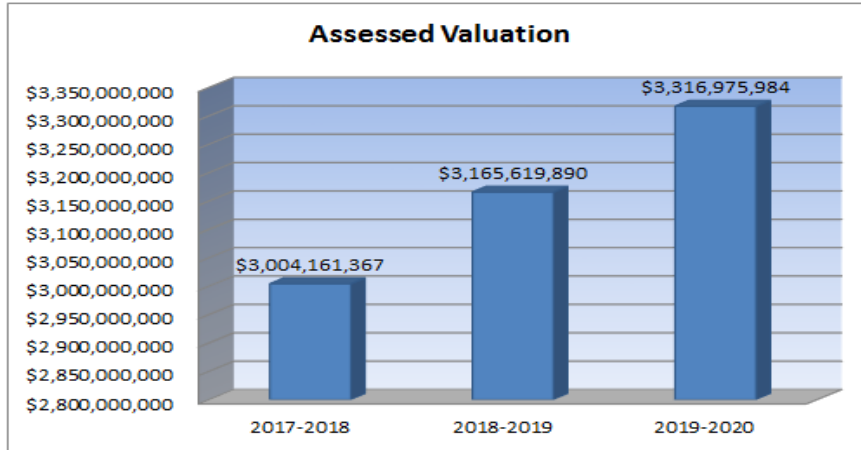
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
General	20.000	20.000	20.000
Supplemental General	15.403	14.011	13.680
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.995	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	1.931	1.968	1.953
Special Liability	0.268	0.106	0.096
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	3.136	2.177	1.326
Bond and Interest #1	17.627	18.586	17.606
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.249	0.156	0.142
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>66.614</b>	<b>64.999</b>	<b>62.803</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	1.749	1.802	1.458
Rec Comm Employee Bnfts	0.450	0.397	0.741
<b>TOTAL OTHER</b>	<b>2.199</b>	<b>2.199</b>	<b>2.199</b>



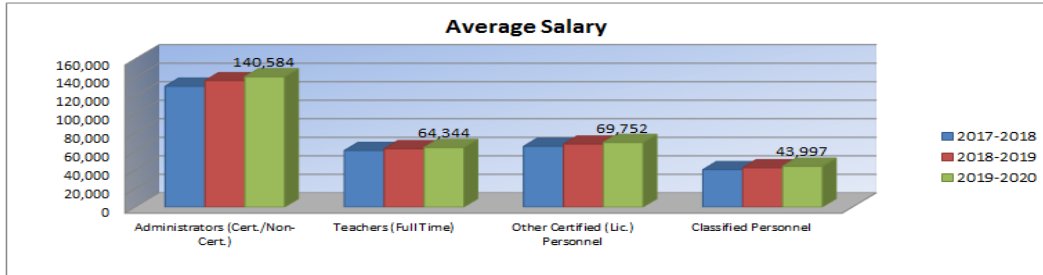
**Other Information**

	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Budget</b>
Assessed Valuation	\$3,004,161,367	\$3,165,619,890	\$3,316,975,984
Bonded Indebtedness	341,240,000	395,355,031	344,890,000



USD# 229  
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	103.0	13,438,922	130,475	105.0	14,327,154	136,449	107.3	15,084,658	140,584
Teachers (Full Time)	1,563.9	95,494,412	61,062	1,596.3	100,446,026	62,924	1,601.2	103,027,024	64,344
Other Certified (Licensed) Personnel	263.2	17,271,975	65,623	273.9	18,640,026	68,054	273.9	19,105,083	69,752
Classified Personnel	1,047.1	42,338,284	40,434	1,065.2	45,197,071	42,431	1,083.0	47,649,228	43,997
Substitutes/Temporary Help	XXXX	7,142,880	XXXXXXX	XXXX	7,470,330	XXXXXXX	XXXX	7,577,137	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:**

<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