Budget at a Glance

2004 - 2005

Victoria

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Summary of Total Expenditures By Function
(All Funds)

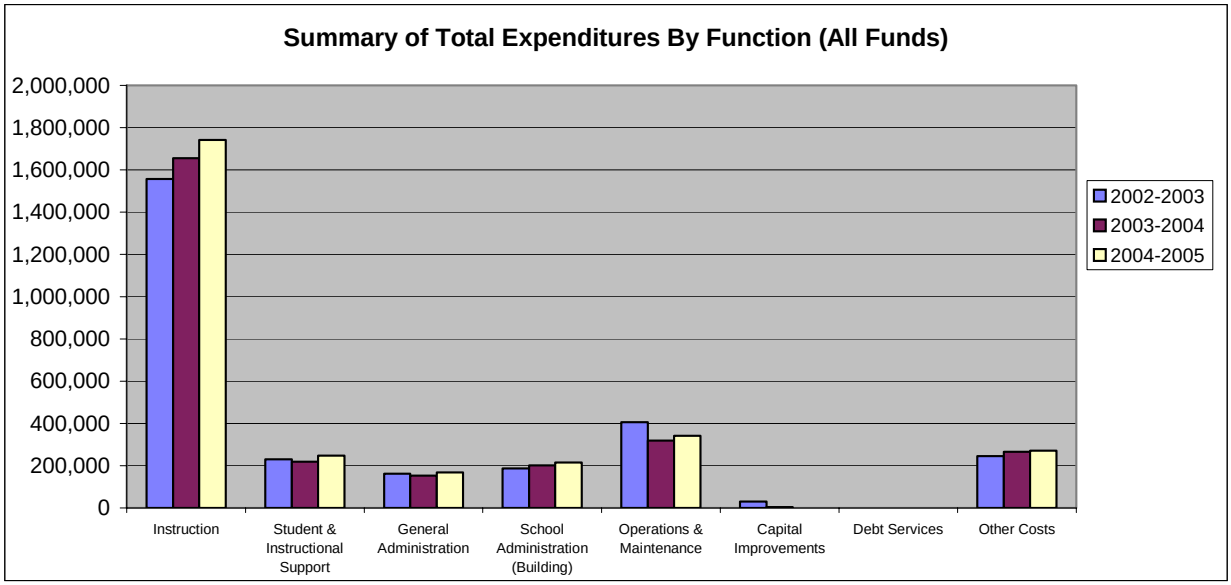
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,556,527	55%	1,655,578	59%	6%	1,741,510	58%	5%
Student & Instructional Support	230,842	8%	218,426	8%	-5%	247,709	8%	13%
General Administration	162,048	6%	153,253	5%	-5%	168,090	6%	10%
School Administration (Building)	187,760	7%	201,610	7%	7%	215,574	7%	7%
Operations & Maintenance	406,583	14%	319,461	11%	-21%	342,336	11%	7%
Capital Improvements	30,888	1%	4,223	0%	-86%	0	0%	-100%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	245,961	9%	265,334	9%	8%	270,618	9%	2%
Total Expenditures	2,820,609	100%	2,817,885	100%	0%	2,985,837	100%	6%
Amount per Pupil	$9,203		$9,456		3%	$10,296		9%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology 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, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

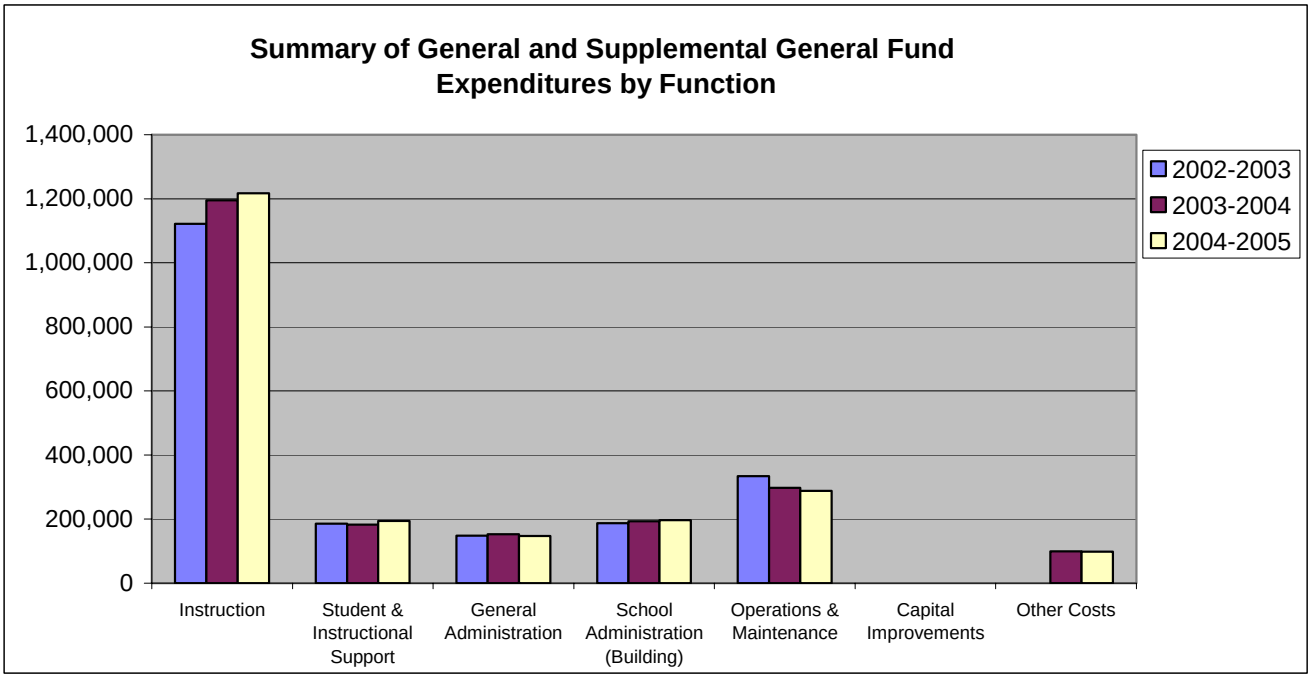
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



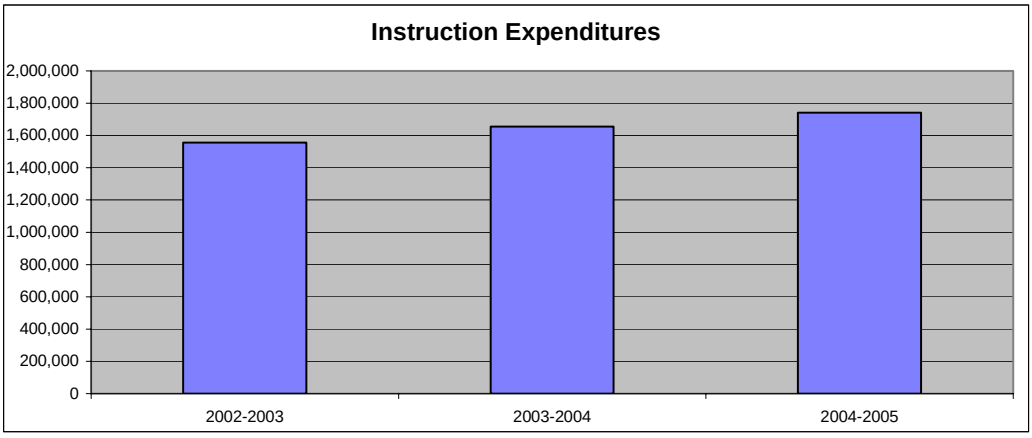
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,121,790	57%	1,195,612	56%	7%	1,216,934	57%	2%
Student & Instructional Support	185,623	9%	183,106	9%	-1%	194,272	9%	6%
General Administration	148,567	8%	153,003	7%	3%	147,765	7%	-3%
School Administration (Building)	187,397	9%	193,868	9%	3%	196,649	9%	1%
Operations & Maintenance	334,363	17%	297,904	14%	-11%	288,456	13%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	99,368	5%	0%	98,815	5%	-1%
Total Expenditures	1,977,740	100%	2,122,861	100%	7%	2,142,891	100%	1%
Amount per Pupil	$6,453		$7,124		10%	$7,389		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,121,790		1,100,039	-2%		1,130,104	3%
Federal Funds	58,841		52,299	-11%		46,001	-12%
Supplemental General	0		95,573	0%		86,830	-9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,396		17,334	623%		25,000	44%
Driver Education	4,925		3,235	-34%		3,936	22%
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	0		0	0%		0	0%
Special Education	276,575		303,951	10%		300,100	-1%
Technology Education	0						
Transportation	0						
Vocational Education	92,000		83,147	-10%		93,330	12%
Gifts/Grants	0		0	0%		0	0%
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						56,209	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	1,556,527		1,655,578	6%		1,741,510	5%
Enrollment (FTE)*	306.5		298.0	-3%		290.0	-3%
Amount per Pupil	5,078		5,556	9%		6,005	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,556,527		1,655,578	6%		1,741,510	5%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

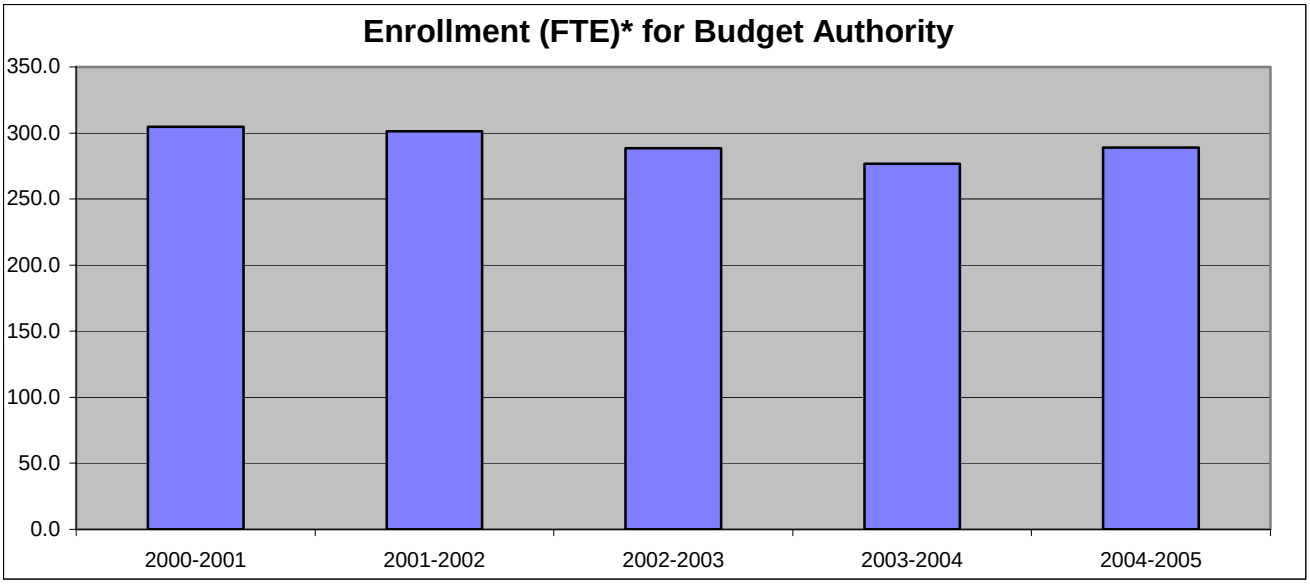
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

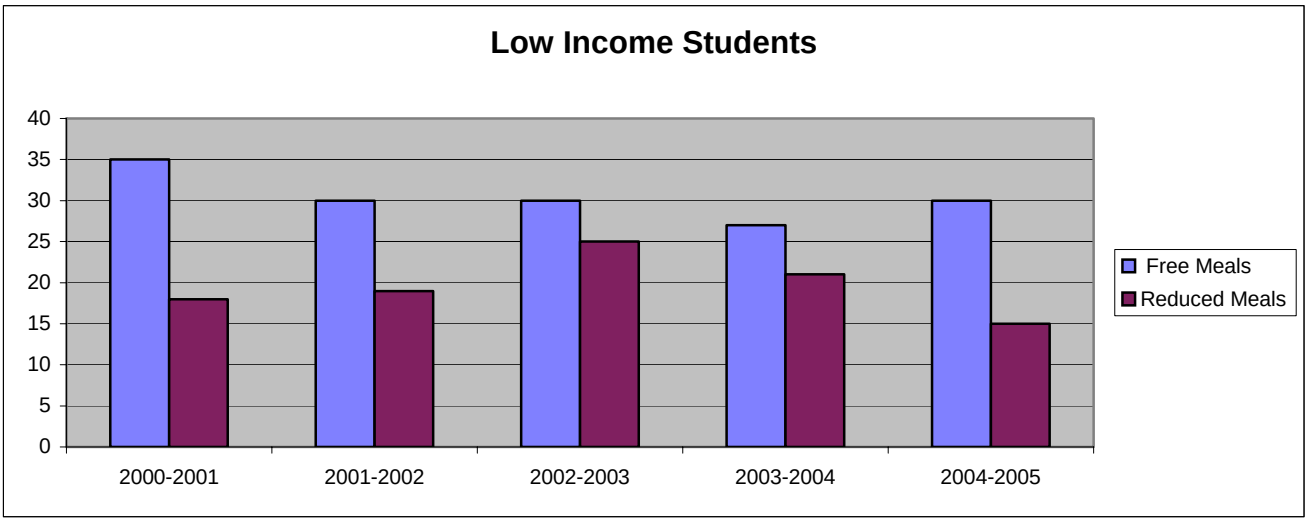
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,091,042	1,010	1,776,664	0		0	313,368
Supplemental General	522,760	75,357	31,418				415,985
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	125,000	106,108		0	0	0	78,330
Driver Training	4,936	1,420	2,016		0	1,500	0
Extraordinary School Program	0	0			0	0	0
Food Service	176,259	13,819	1,837	29,932	0	84,100	46,571
Professional Development	1,000	0	0	0	0	1,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	308,900	20,401	0	0	0	290,981	0
Vocational Education	93,330			0	0	93,330	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	804					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	87,520	0	87,520				
Bond and Interest #1	0	0	0		0		0
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	46,001	0	xxxxxxxxxxx	46,001	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,456,748	218,919	1,899,455	75,933	0	470,911	854,254
Less Transfers	470,911						
TOTAL Budget Expenditures	$2,985,837						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	304.7	301.3	-1%	288.5	-4%	276.6	-4%	289.0	4%
Number of Students - Free Meals	35	30	-14%	30	0%	27	-10%	30	11%
Number of Students - Reduced Meals	18	19	6%	25	32%	21	-16%	15	-29%

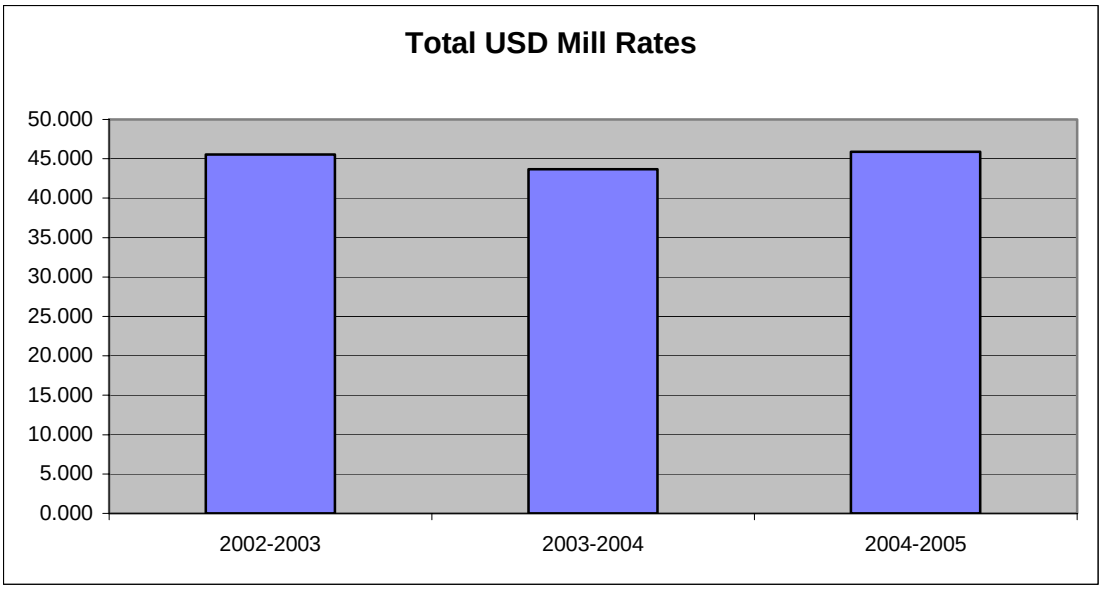




*FTE for state aid and budget authority purposes for general fund.

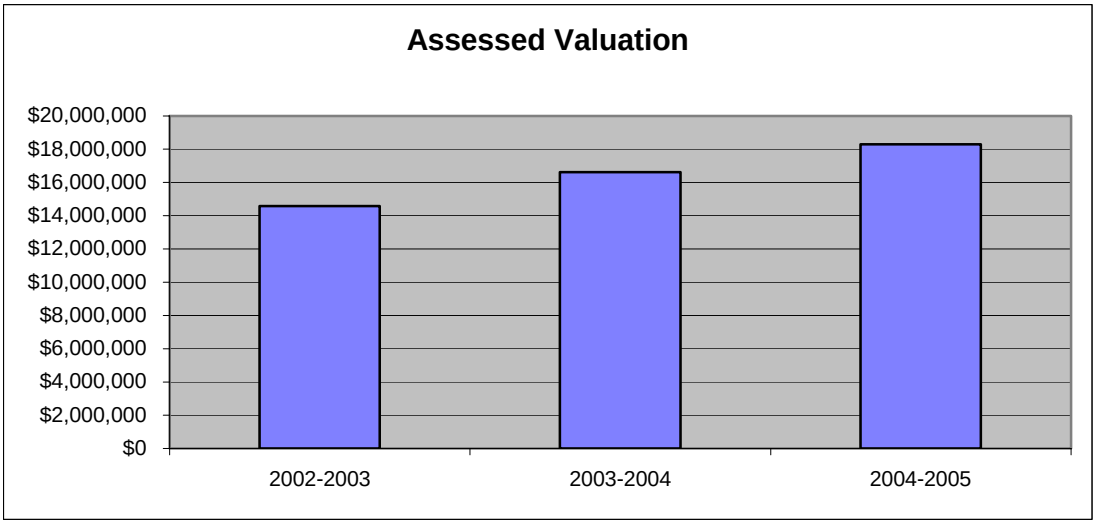
Miscellaneous Information
Mill Rates by Fund

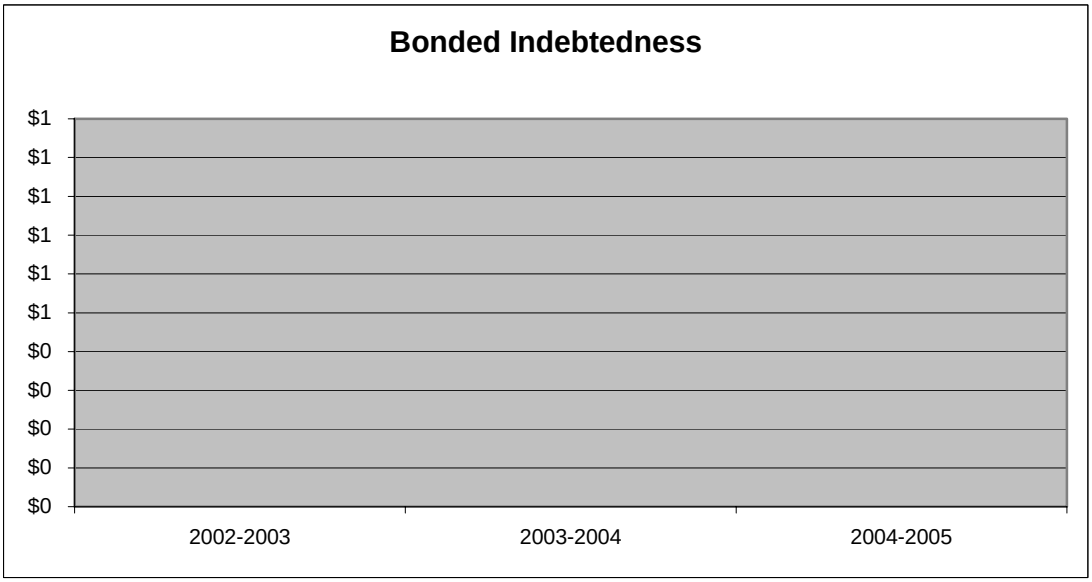
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	21.564	19.671	21.887
Adult Education	0.000	0.000	0.000
Capital Outlay	3.979	3.998	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & 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	**45.543**	**43.669**	**45.887**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.995	0.999	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.995**	**0.999**	**1.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$14,581,380	$16,614,092	$18,285,164
Bonded Indebtedness	0	0	0





USD# 432
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified	2.5	172,611	69,044	2.5	178,667	71,467	2.5	184,027	73,611
Teachers (Full Time)	25.0	989,680	39,587	25.5	991,574	38,885	26.5	1,066,667	40,252
Other Certified (Licensed) Personnel	3.5	142,854	40,815	2.5	104,519	41,808	2.5	108,699	43,480
Classified Personnel	16.0	393,922	24,620	19.0	422,653	22,245	19.0	443,785	23,357
Substitutes/Temporary Help	XXXXXXX	45,974	XXXXXXXXXXX	XXXXXXX	75,802	XXXXXXXXXXX	XXXXXXX	79,890	XXXXXXXXXXX

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://www.ksde.org/k12/k12.html

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

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.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