Budget at a Glance

2003 - 2004

U. S. D. # 432 Victoria

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USD# 432

Summary of Total Expenditures By Function
(All Funds)

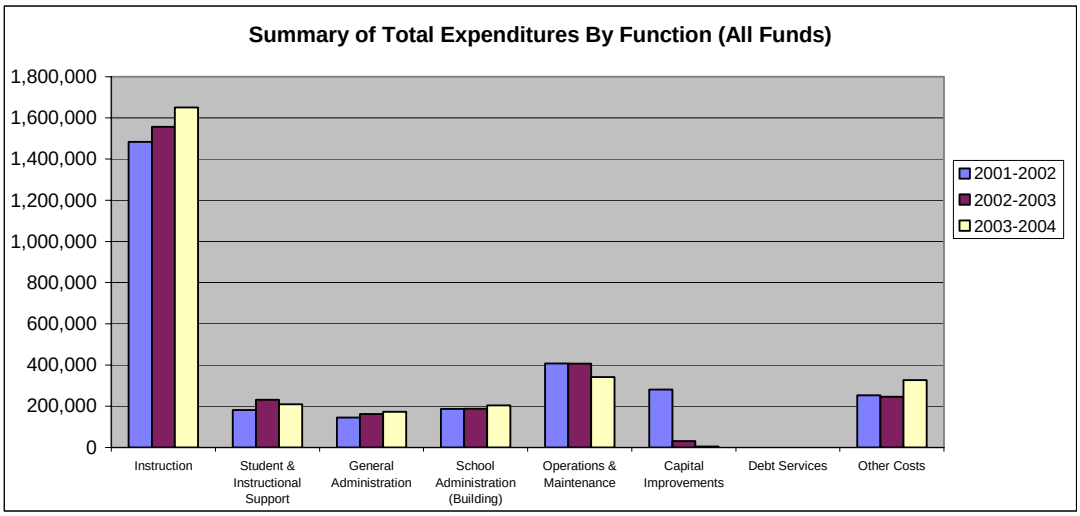
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,483,156	51%	1,556,527	55%	5%	1,651,322	57%	6%
Student & Instructional Support	180,787	6%	230,842	8%	28%	209,949	7%	-9%
General Administration	144,820	5%	162,048	6%	12%	172,937	6%	7%
School Administration (Building)	186,203	6%	187,760	7%	1%	204,113	7%	9%
Operations & Maintenance	407,147	14%	406,583	14%	0%	341,608	12%	-16%
Capital Improvements	280,966	10%	30,888	1%	-89%	5,000	0%	-84%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	252,881	9%	245,961	9%	-3%	326,590	11%	33%
Total Expenditures	2,935,960	100%	2,820,609	100%	-4%	2,911,519	100%	3%

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, 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.

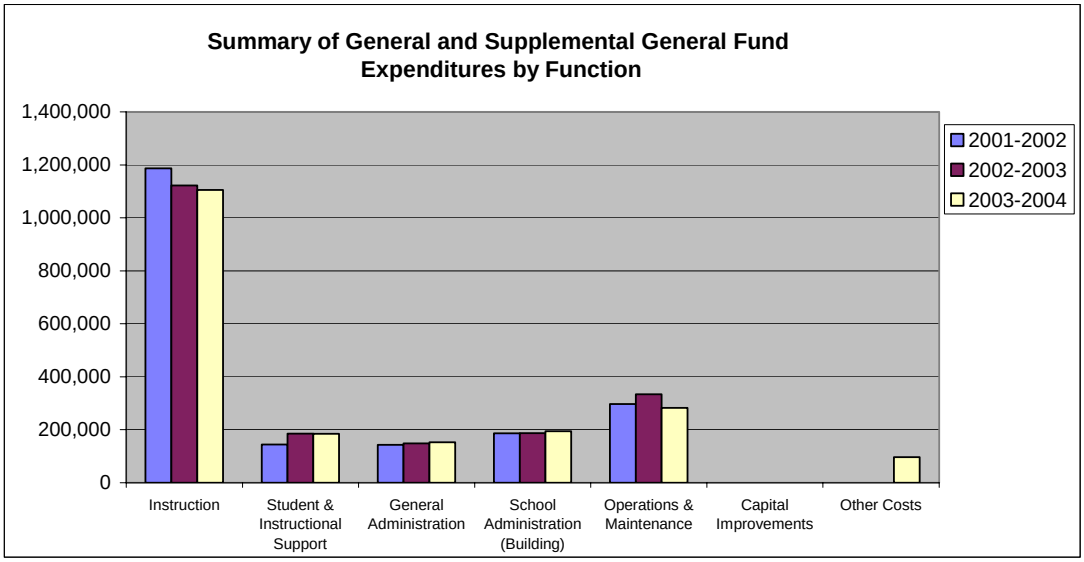
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



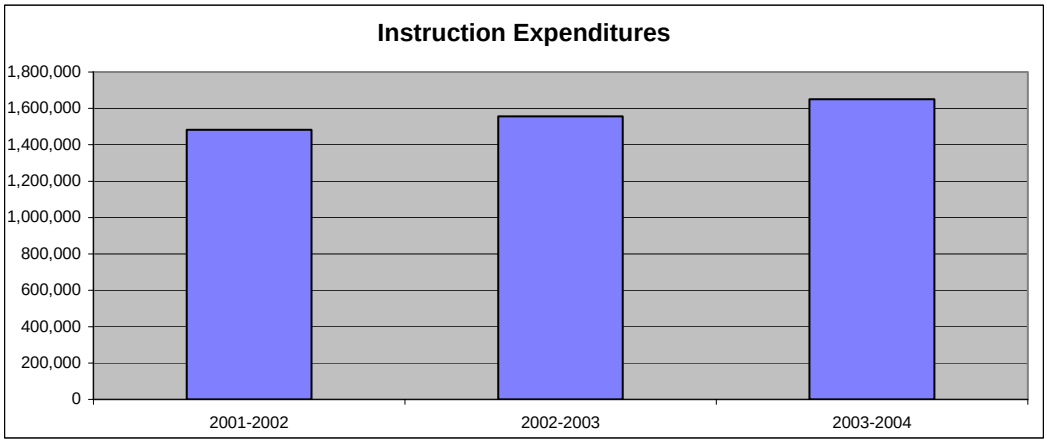
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,186,434	61%	1,121,790	57%	-5%	1,105,637	55%	-1%
Student & Instructional Support	143,941	7%	185,623	9%	29%	185,021	9%	0%
General Administration	143,751	7%	148,567	8%	3%	152,937	8%	3%
School Administration (Building)	186,148	10%	187,397	9%	1%	194,113	10%	4%
Operations & Maintenance	296,953	15%	334,363	17%	13%	281,999	14%	-16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	96,475	5%	0%
Total Expenditures	1,957,227	100%	1,977,740	100%	1%	2,016,182	100%	2%
Amount per Pupil	$6,247		$6,453		3%	$6,766		5%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,186,434		1,121,790	-5%		1,095,637	-2%
Federal Funds	50,797		58,841	16%		53,875	-8%
Supplemental General	0		0	0%		10,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	46,514		2,396	-95%		30,000	1152%
Driver Education	3,117		4,925	58%		5,981	21%
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	5,009		0	-100%		0	0%
Special Education	99,897		276,575	177%		359,829	30%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	83,254		92,000	11%		96,000	4%
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%			
Contingency Reserve	8,134		0	-100%			
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	1,483,156		1,556,527	5%		1,651,322	6%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	4,734		5,078	7%		5,541	9%
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	1,483,156		1,556,527	5%		1,651,322	6%



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.

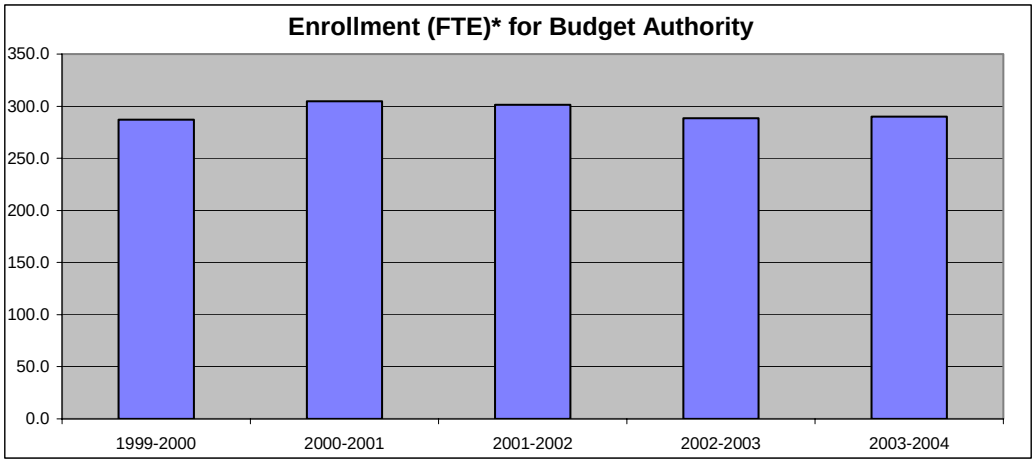
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

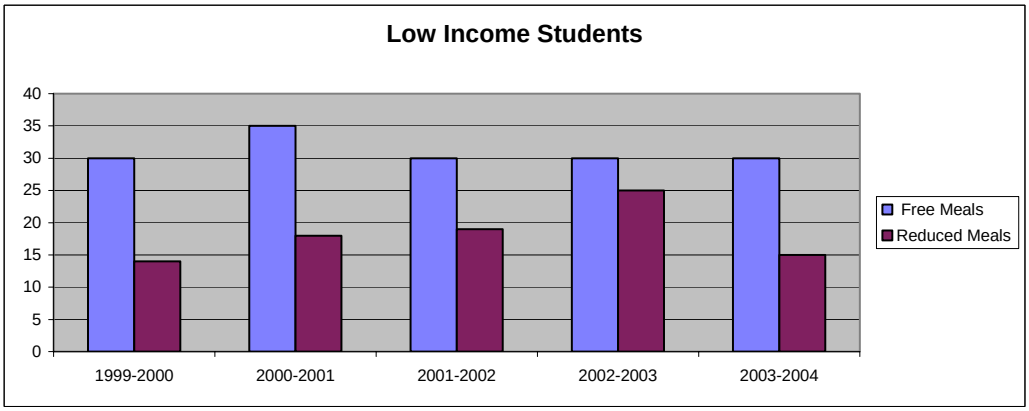
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,108,812	1,120	1,782,020	0		0	325,672
Supplemental General	527,203	25,223	97,796				404,184
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	100,000	72,917		0	0	0	81,770
Driver Training	6,856	646	1,875		0	6,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	187,939	20,924	1,880	27,508	0	80,000	57,627
Professional Development	9,928	0	0	0	0	9,928	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	440,739	12,834	0	0	0	427,905	0
Vocational Education	96,000			0	0	96,000	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	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
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	53,875	0	xxxxxxxxxxx	53,875	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,531,352	133,664	1,883,571	81,383	0	619,833	869,253
Less Transfers	619,833						
TOTAL Budget Expenditures	$2,911,519						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	287.0	304.7	6%	301.3	-1%	288.5	-4%	290.0	1%
Number of Students - Free Meals	30	35	17%	30	-14%	30	0%	30	0%
Number of Students - Reduced Meals	14	18	29%	19	6%	25	32%	15	-40%

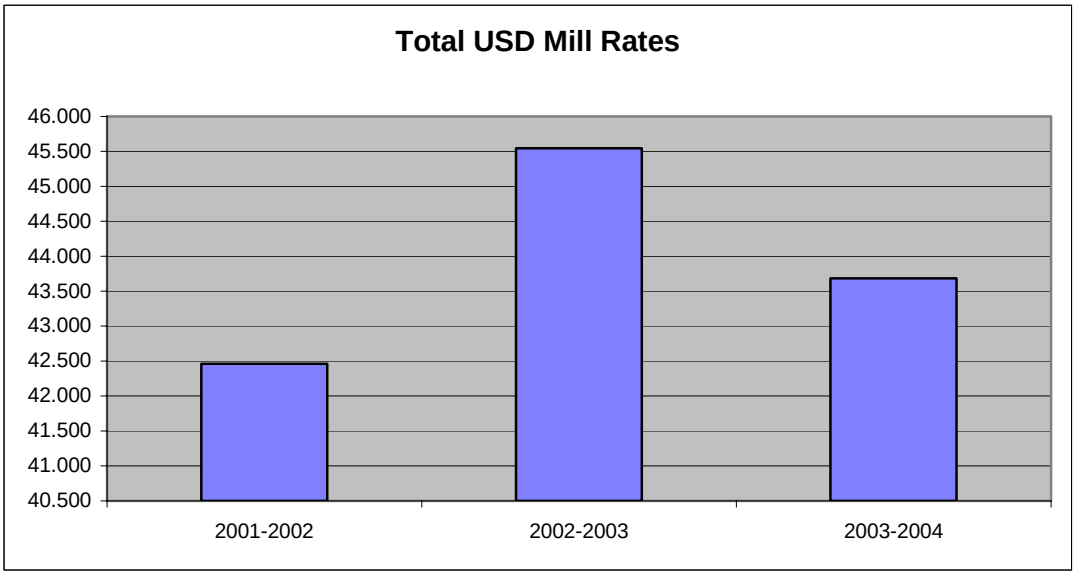




*FTE for state aid and budget authority purposes for general fund.

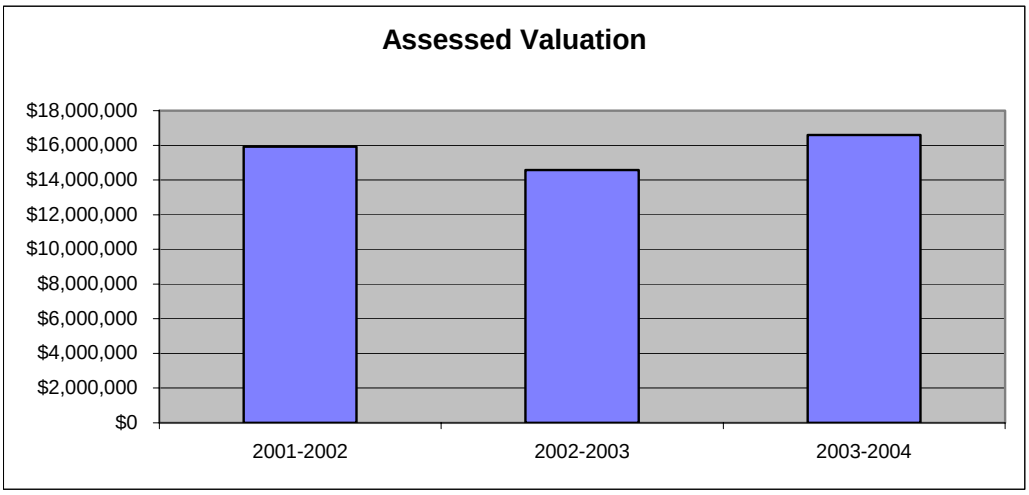
Miscellaneous Information
Mill Rates by Fund

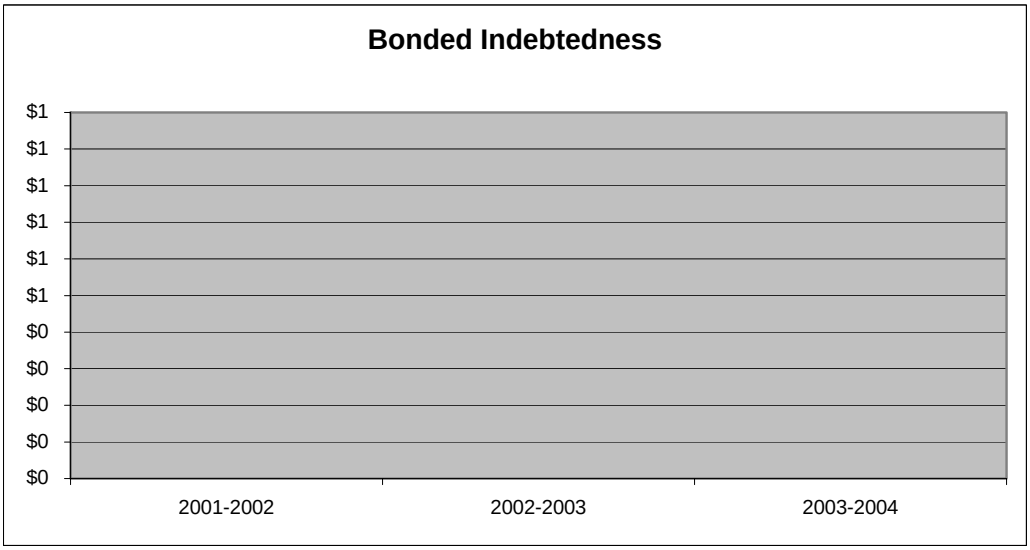
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	18.459	21.564	19.682
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.979	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**42.459**	**45.543**	**43.682**
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	1.000	0.995	0.999
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.995**	**0.999**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$15,929,863	$14,581,380	$16,604,291
Bonded Indebtedness	0	0	0





USD# 432
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.5	172,611	69,044	2.5	177,065	70,826
Teachers (Full Time)	25.0	989,680	39,587	23.0	940,300	40,883
Other Certified (Licensed) Personnel	3.5	142,854	40,815	3.5	145,150	41,471
Classified Personnel	16.0	393,922	24,620	16.0	421,500	26,344
Substitutes/Temporary Help	XXXXX	45,974	XXXXXXXXXXX	XXXXX	100,000	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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses