Budget at a Glance

2005 - 2006

Victoria

Table of Contents

Summary of Total Expenditures……....1

Summary of General and Supplemental General Fund Expenditures……..2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2005-06
(previously Co99a)……...4

Enrollment and Low Income Students……..5

Mill Rates by Fund……..…6

Assessed Valuation and Bonded Indebtedness…….....7

Average Salary…….…....8

KSDE Website Information…….…...9

Summary of Total Expenditures By Function
(All Funds)

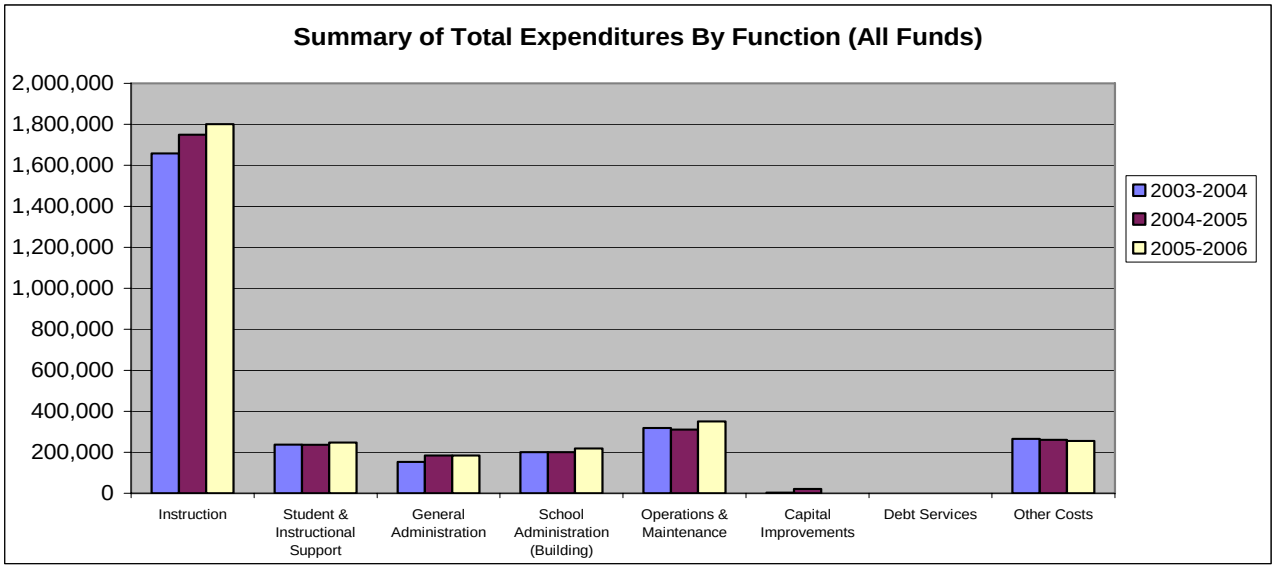
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,657,638	58%	1,749,536	59%	6%	1,801,047	59%	3%
Student & Instructional Support	238,538	8%	236,587	8%	-1%	247,625	8%	5%
General Administration	153,253	5%	184,341	6%	20%	185,426	6%	1%
School Administration (Building)	201,610	7%	201,564	7%	0%	218,939	7%	9%
Operations & Maintenance	319,461	11%	311,290	10%	-3%	350,152	11%	12%
Capital Improvements	4,223	0%	22,059	1%	422%	0	0%	-100%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	265,334	9%	260,708	9%	-2%	255,719	8%	-2%
Total Expenditures	2,840,057	100%	2,966,085	100%	4%	3,058,908	100%	3%
Amount per Pupil	$9,530		$10,228		7%	$11,720		15%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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.

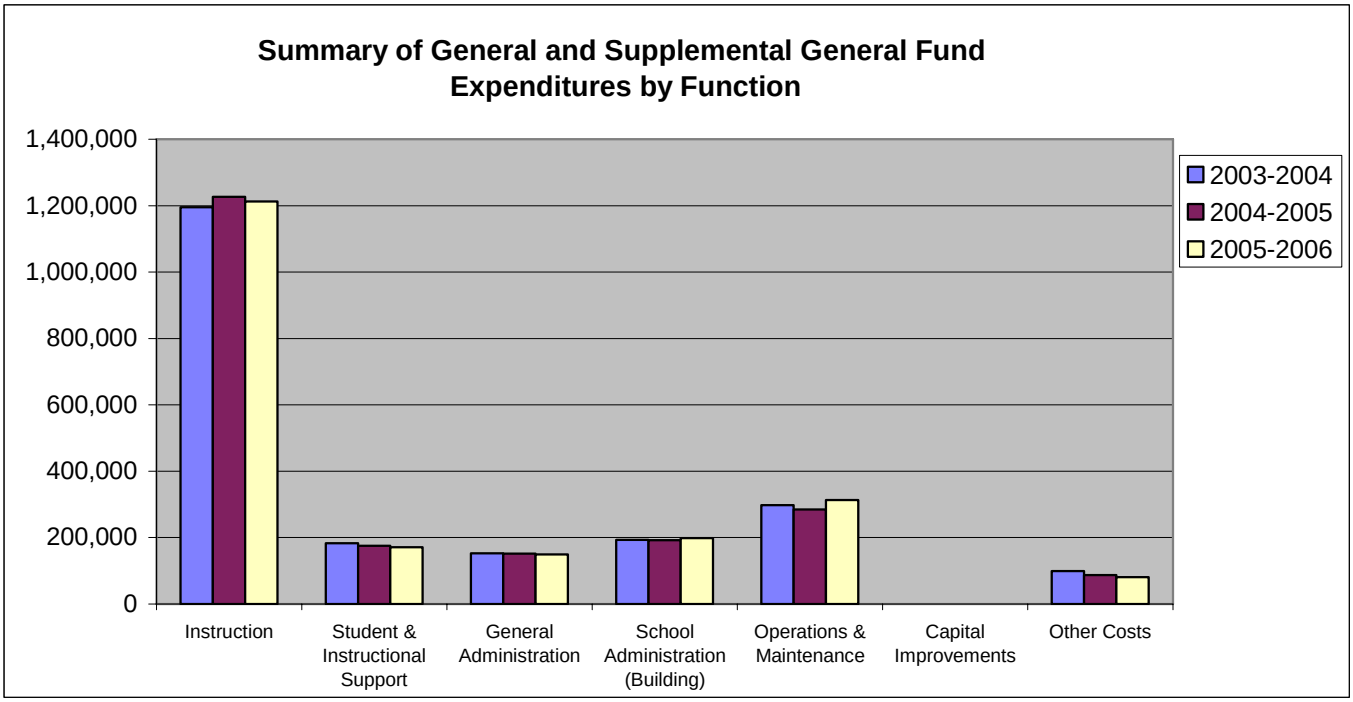
Further definition of what goes into each category:

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



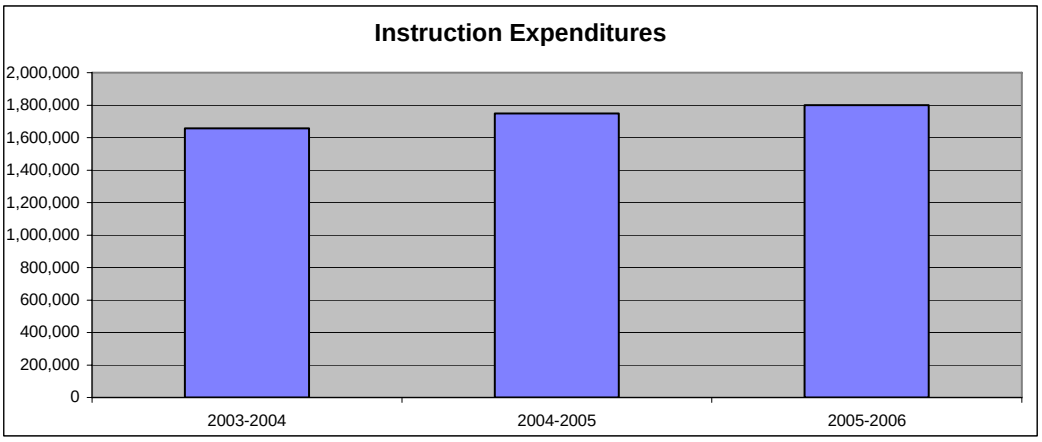
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,195,612	56%	1,226,499	58%	3%	1,212,414	57%	-1%
Student & Instructional Support	183,106	9%	175,595	8%	-4%	170,677	8%	-3%
General Administration	153,003	7%	151,958	7%	-1%	149,501	7%	-2%
School Administration (Building)	193,868	9%	192,320	9%	-1%	199,014	9%	3%
Operations & Maintenance	297,904	14%	284,813	13%	-4%	313,604	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	99,368	5%	87,255	4%	-12%	81,538	4%	-7%
Total Expenditures	2,122,861	100%	2,118,440	100%	0%	2,126,748	100%	0%
Amount per Pupil	$7,124		$7,305		3%	$8,148		12%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,100,039		1,151,761	5%		1,211,495	5%
Federal Funds	54,359		46,762	-14%		50,464	8%
Supplemental General	95,573		74,738	-22%		919	-99%
At Risk (4yr Old)						0	
At Risk (K-12)						17,879	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	17,334		27,417	58%		35,000	28%
Driver Education	3,235		3,502	8%		3,785	8%
Declining Enrollment						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	0		0	0%		0	0%
Special Education	303,951		291,145	-4%		320,688	10%
Vocational Education	83,147		92,154	11%		96,890	5%
Gifts/Grants	0		2,459	0%		0	-100%
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			50,933			63,927	26%
Contingency Reserve	0		8,665	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	1,657,638		1,749,536	6%		1,801,047	3%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	5,563		6,033	8%		6,901	14%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,657,638		1,749,536	6%		1,801,047	3%



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

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

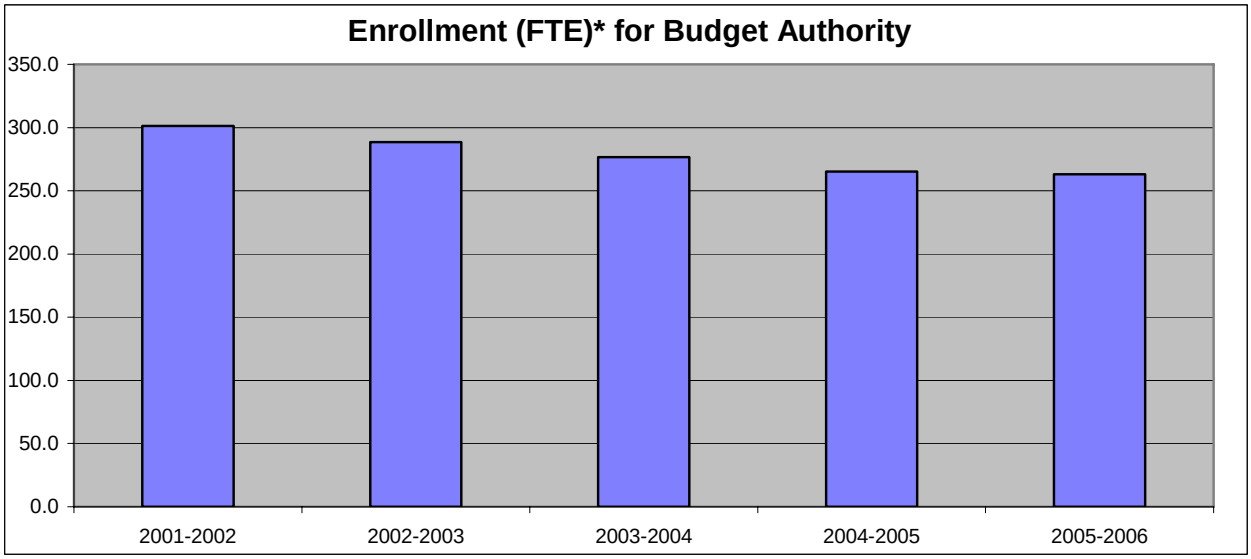
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

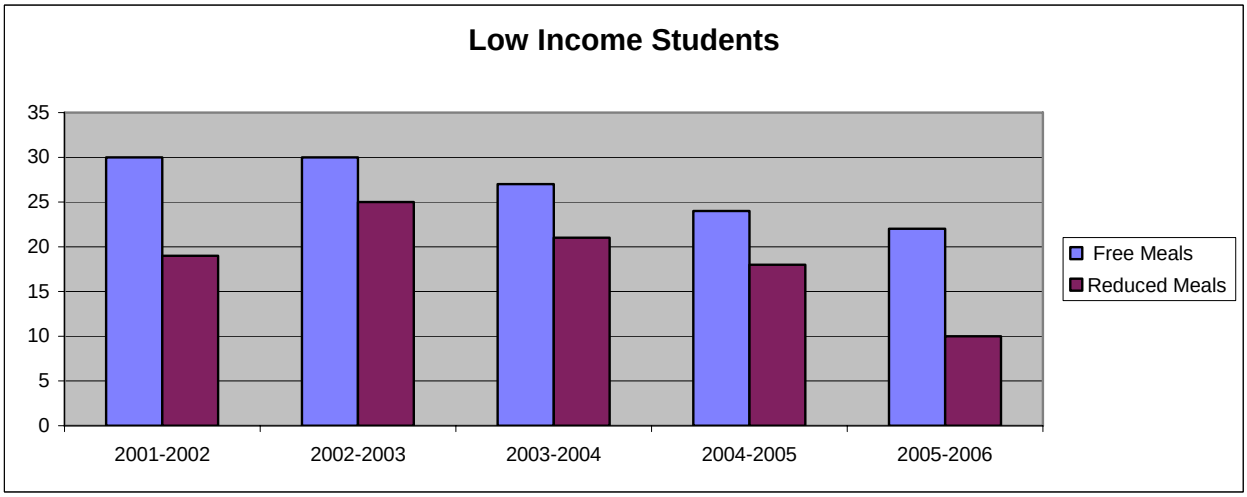
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,094,018	1,819	1,694,153	0		0	398,046
Supplemental General	565,385	15,070	49,980				500,335
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	17,879	0		0	3,000	17,879	0
Bilingual Education	0			0	0	0	0
Capital Outlay	145,752	67,514	3,635	0	0	0	94,676
Driver Training	5,315	447	1,600		500	500	3,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	174,863	1,000	1,845	31,372	7,000	90,408	52,783
Professional Development	2,000	0	0	0	0	2,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	324,174	0	0	0	10,000	324,978	0
Vocational Education	96,890			0	0	96,890	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
KPERS Special Retirement Contribution	99,477	0	99,477				
Tuition Reimbursement		0	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	65,810	0	xxxxxxxxxxx	65,810	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,591,563	85,850	1,850,690	97,182	20,500	532,655	1,048,840
Less Transfers	532,655						
TOTAL Budget Expenditures	$3,058,908						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	301.3	288.5	-4%	276.6	-4%	265.3	-4%	263.0	-1%
Number of Students - Free Meals	30	30	0%	27	-10%	24	-11%	22	-8%
Number of Students - Reduced Meals	19	25	32%	21	-16%	18	-14%	10	-44%

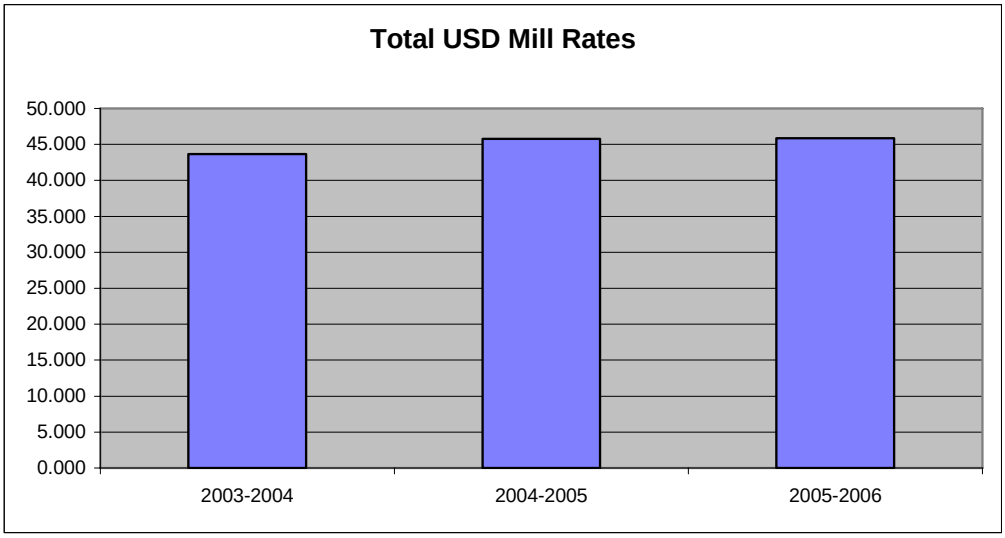




*FTE for state aid and budget authority purposes for general fund.

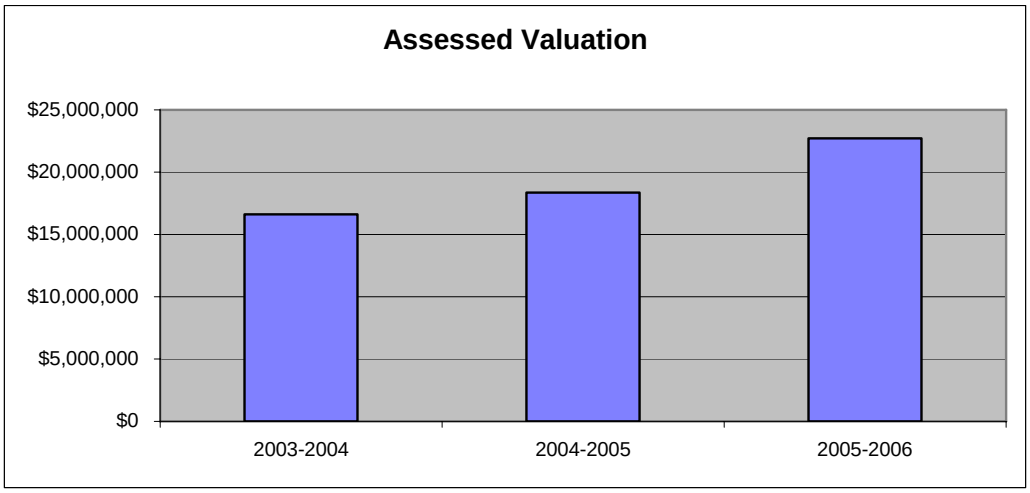
Miscellaneous Information
Mill Rates by Fund

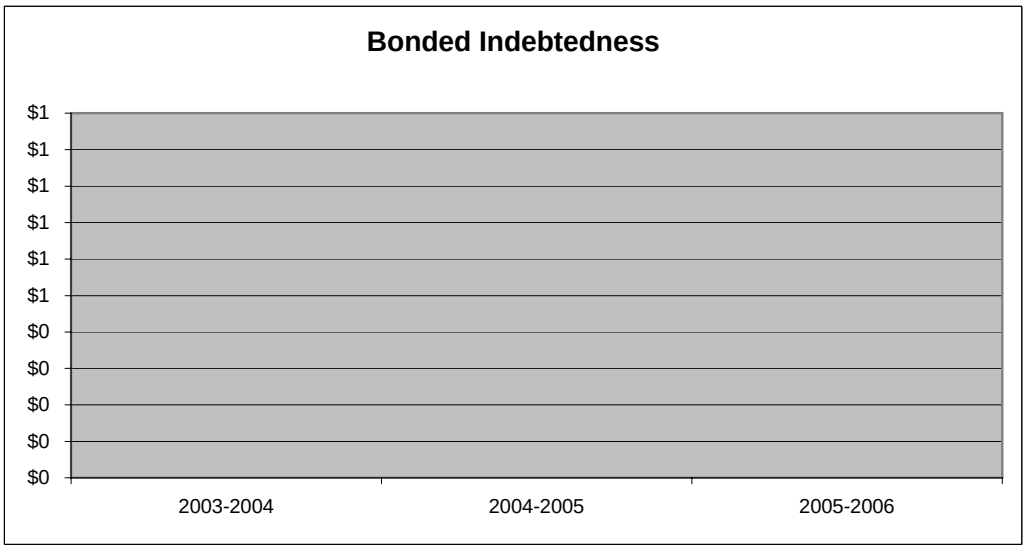
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	19.671	21.797	21.846
Adult Education	0.000	0.000	0.000
Capital Outlay	3.998	3.983	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & 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	**43.669**	**45.780**	**45.846**
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	0.999	0.996	0.997
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.999**	**0.996**	**0.997**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$16,614,092	$18,361,012	$22,720,525
Bonded Indebtedness	0	0	0





USD# 432
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certifie	2.5	178,667	71,467	2.5	180,248	72,099	2.5	185,235	74,094
Teachers (Full Time)	25.5	991,574	38,885	26.0	1,039,976	39,999	27.0	1,106,986	40,999
Other Certified (Licensed) Personnel	2.5	104,519	41,808	3.0	135,198	45,066	3.0	139,414	46,471
Classified Personnel	19.0	422,653	22,245	18.0	431,353	23,964	17.0	429,898	25,288
Substitutes/Temporary Help	XXXXXX	75,802	XXXXXXXXXXX	XXXXXX	69,160	XXXXXXXXXXX	XXXXXX	70,250	XXXXXXXXXX

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