Budget Profile

Victoria USD #432

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2006-2007 Budget General Information
USD #: 432

Introduction

Victoria Public Schools takes pride in providing its students with a good, solid, forward-thinking education. Our test scores show that our students and teachers, along with our parents and community, work hard to use the resources we receive in a fiscally responsible manner. Over the past ten years, we have experienced a drop in enrollment (about 3% each year), however, we have also made some careful adjustments to minimize the effects of a resultant drop in revenue. Our BOE believes strongly in our children being educated locally and we are committed to providing our students with the best possible education we can. We are truly thankful for the support we receive from our patrons—both those with children in our schools and those who currently do not have children attending our schools.

Board Members

Stephen Sander, President	2768 Fairground Rd. Gorham
Sharon Hammerschmidt, V. P.	803 Cedar
Rick Braun	576 350th Ave.
Joe Dreiling	2569 Springhill Rd.
Dave Hoffman	2366 Butterfield
Peggy Klaus	1209 Grant
Diane Kuhn	1130 350th Ave.

Key Staff

Superintendent: Linda Kenne
Business Office Staff:
Board Clerk: Gloria VonLintel
Board Treasurer: Melissa Schmidt
Curriculum & Instruction Staff:
High School Principal: Michael Kreller
Elementary Principal: David Ottley

The District's Accomplishments and Challenges

Accomplishments: At both the elementary and high school, attendance is well above 95%. On nationally normed standardized tests, our students consistently score above the national averages in all areas. On the Kansas Assessment tests our students are consistently making AYP in all areas of tested instruction – frequently falling in the Exemplary category. Our High School students who take the ACT test score at or above the Kansas average in most subjects. Victoria provides a well-rounded, Kansas Regents curriculum. Students in the high school can supplement their regular curriculum with ITV classes and dual-credit college courses. Students in the elementary school receive instruction in technology, music, art, physical education and library research. All day Kindergarten and half-day Preschool are available, along with an extended after school program. Our district has entered into an ambitious technology initiative with the help of state and federal grants.

Challenges:
Victoria USD #432 has seen declining enrollment during the last ten-plus years. We have never had to lay off employees; however, we have lost employees on a consistent basis due to attrition. Nearly every person on staff must do multiple duties and all high school teachers have at least four preparations a day, usually more. Our teachers have been extremely flexible in assuming new duties, when necessary. We have gone from being a small 2-A to a medium 1-A. Our students and parents have made the transitions by constantly keeping the students as our number one priority.

Our Board of Education has tackled rising health care costs, rising utility costs and rising special education costs. We have seen very little increase in funds at the state level and have seen a decrease in funds at the federal level. We have had to increase our local taxes yearly, to keep up. Even as we continue to spend under the state average per pupil, our students consistently perform above the state average on all indicators.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: 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.

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

Summary of Total Expenditures By Function (All Funds)

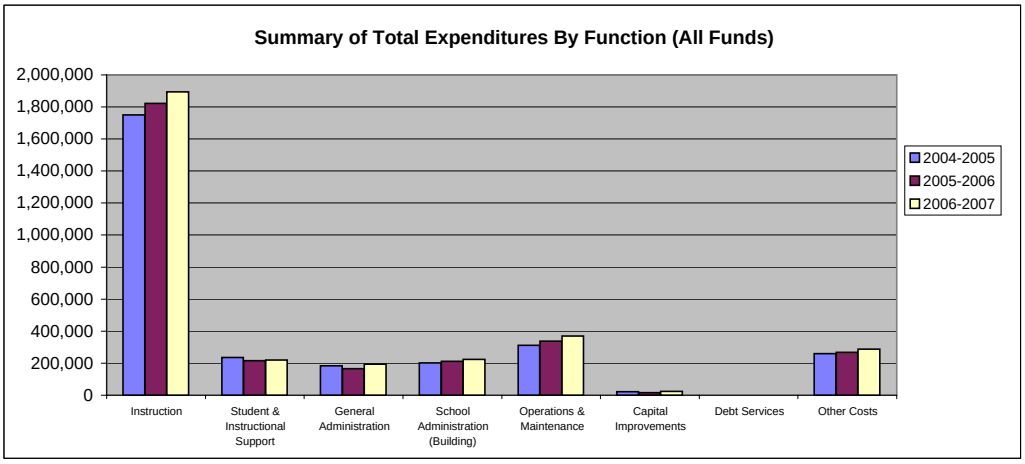
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,749,536	59%	1,821,943	60%	4%	1,893,576	59%	4%
Student & Instructional Support	236,587	8%	215,334	7%	-9%	219,799	7%	2%
General Administration	184,341	6%	166,363	5%	-10%	194,772	6%	17%
School Administration (Building)	201,564	7%	212,038	7%	5%	222,836	7%	5%
Operations & Maintenance	311,290	10%	337,794	11%	9%	369,600	12%	9%
Capital Improvements	22,059	1%	15,240	1%	-31%	23,100	1%	52%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	260,708	9%	267,515	9%	3%	288,441	9%	8%
Total Expenditures	2,966,085	100%	3,036,227	100%	2%	3,212,124	100%	6%
Amount per Pupil	$10,228		$11,633		14%	$12,354		6%

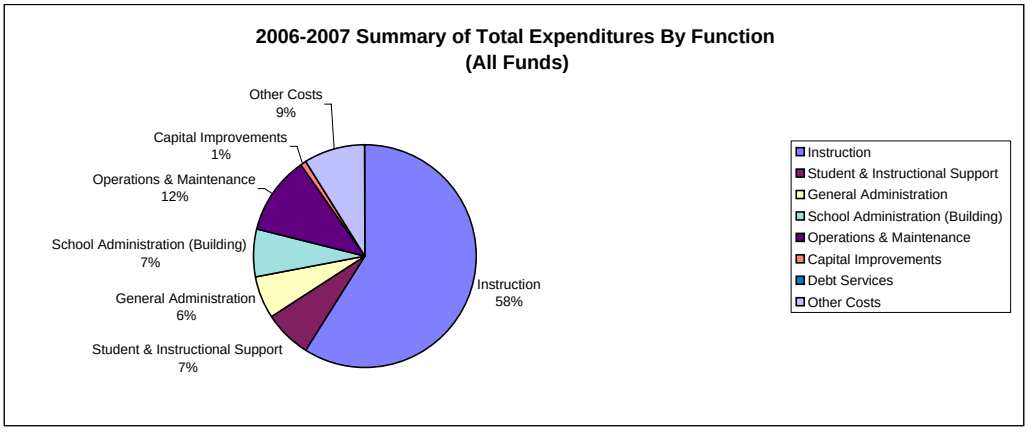
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #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

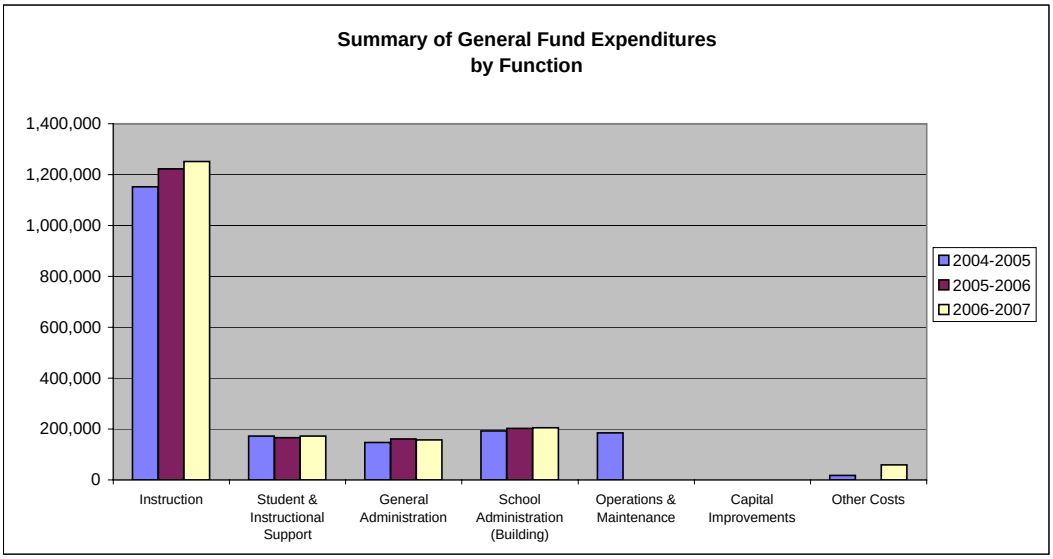


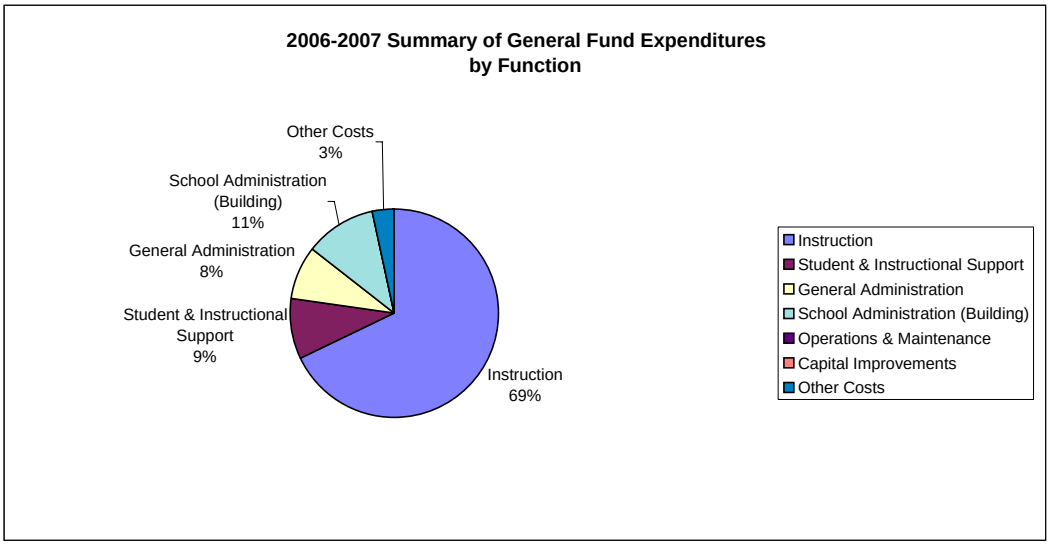


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,151,761	62%	1,222,720	70%	6%	1,251,791	68%	2%
Student & Instructional Support	172,737	9%	166,224	9%	-4%	172,416	9%	4%
General Administration	146,668	8%	160,591	9%	9%	156,715	8%	-2%
School Administration (Building)	192,254	10%	202,665	12%	5%	205,176	11%	1%
Operations & Maintenance	184,563	10%	0	0%	-100%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	18,103	1%	18	0%	-100%	59,339	3%	329561%
Total Expenditures	1,866,086	100%	1,752,218	100%	-6%	1,845,437	100%	5%
Amount per Pupil	$6,435		$6,713		4%	$7,098		6%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

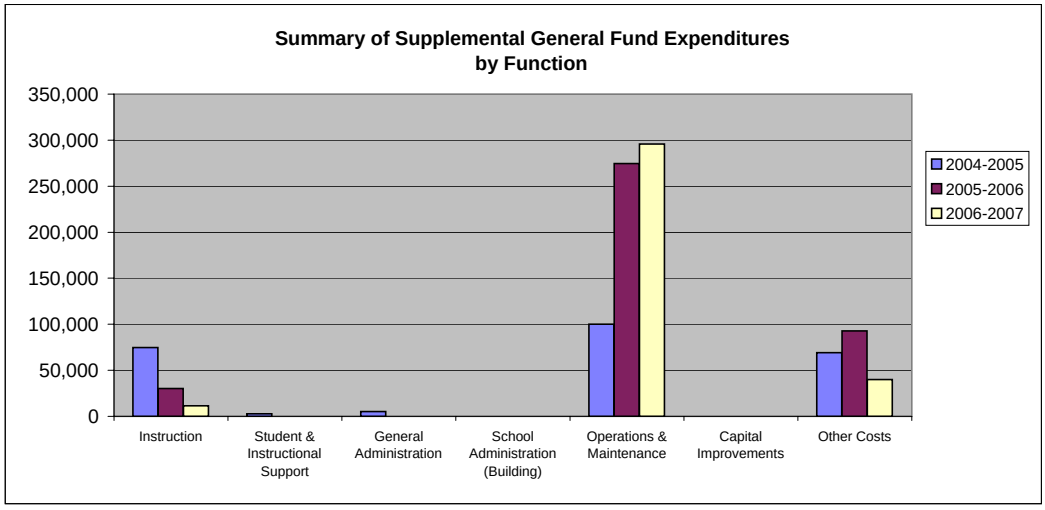


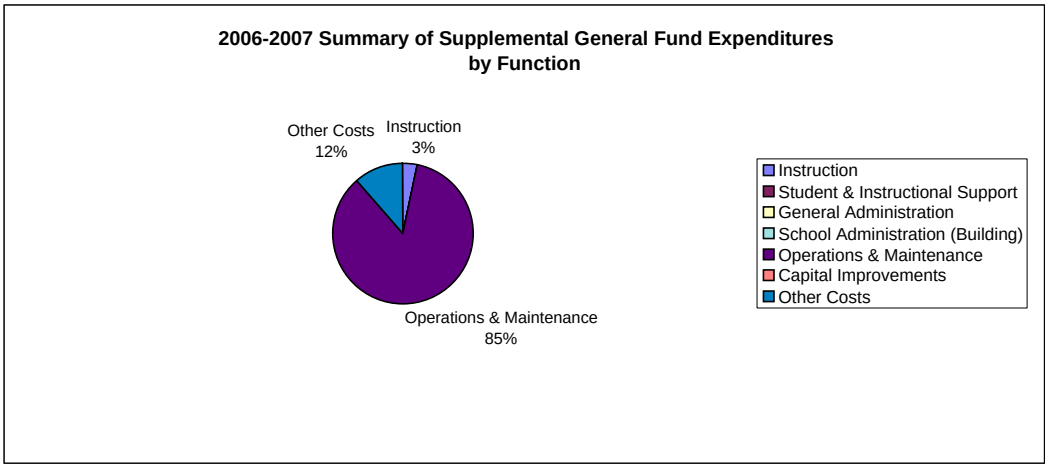


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	74,738	30%	30,379	8%	-59%	11,568	3%	-62%
Student & Instructional Support	2,858	1%	0	0%	-100%	0	0%	0%
General Administration	5,290	2%	0	0%	-100%	0	0%	0%
School Administration (Building)	66	0%	0	0%	-100%	0	0%	0%
Operations & Maintenance	100,250	40%	274,645	69%	174%	295,691	85%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	69,152	27%	92,857	23%	34%	39,948	12%	-57%
Total Expenditures	252,354	100%	397,881	100%	58%	347,207	100%	-13%
Amount per Pupil	$870		$1,524		75%	$1,335		-12%

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



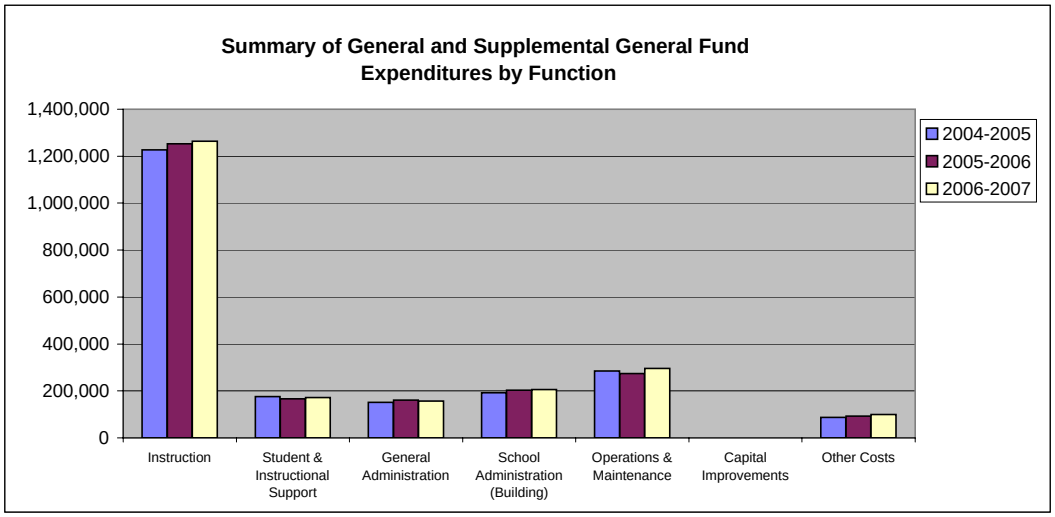


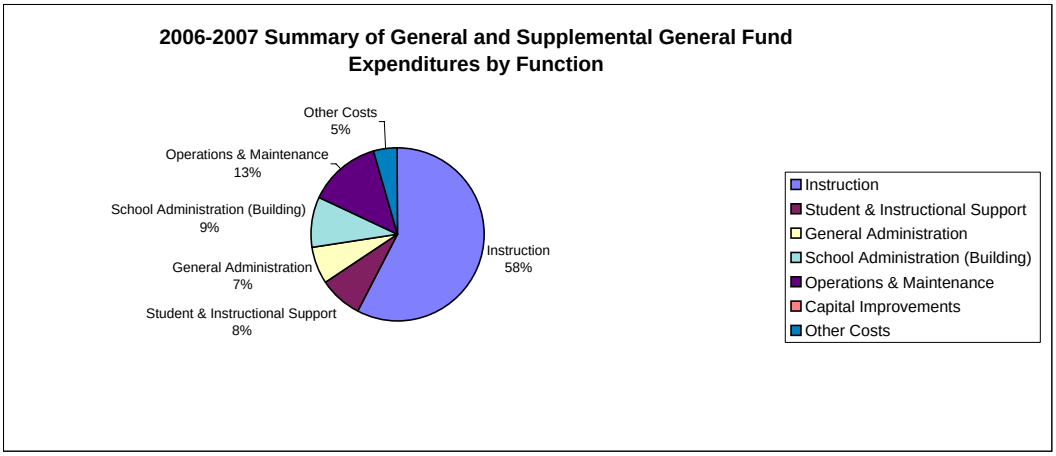
USD# 432

Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,226,499	58%	1,253,099	58%	2%	1,263,359	58%	1%
Student & Instructional Support	175,595	8%	166,224	8%	-5%	172,416	8%	4%
General Administration	151,958	7%	160,591	7%	6%	156,715	7%	-2%
School Administration (Building)	192,320	9%	202,665	9%	5%	205,176	9%	1%
Operations & Maintenance	284,813	13%	274,645	13%	-4%	295,691	13%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	87,255	4%	92,875	4%	6%	99,287	5%	7%
Total Expenditures	2,118,440	100%	2,150,099	100%	1%	2,192,644	100%	2%
Amount per Pupil	$7,305		$8,238		13%	$8,433		2%

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

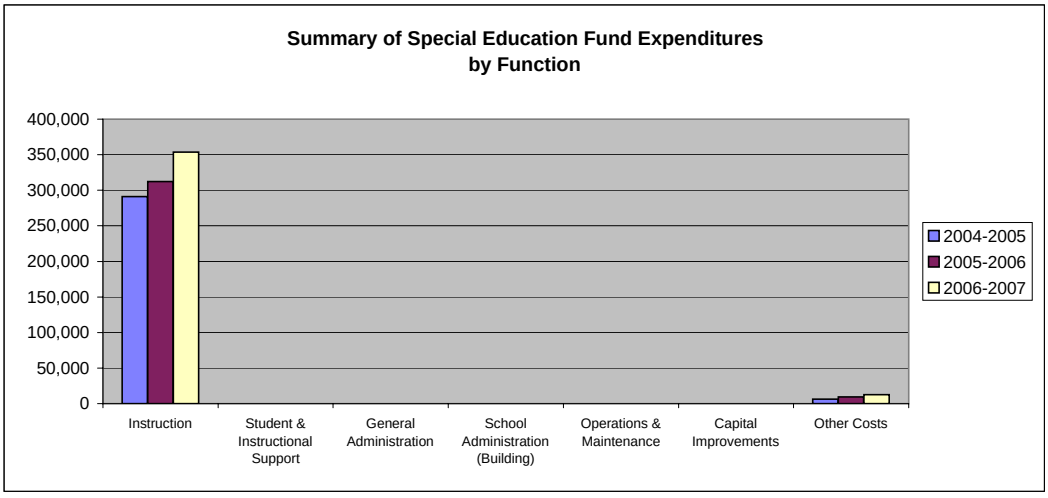


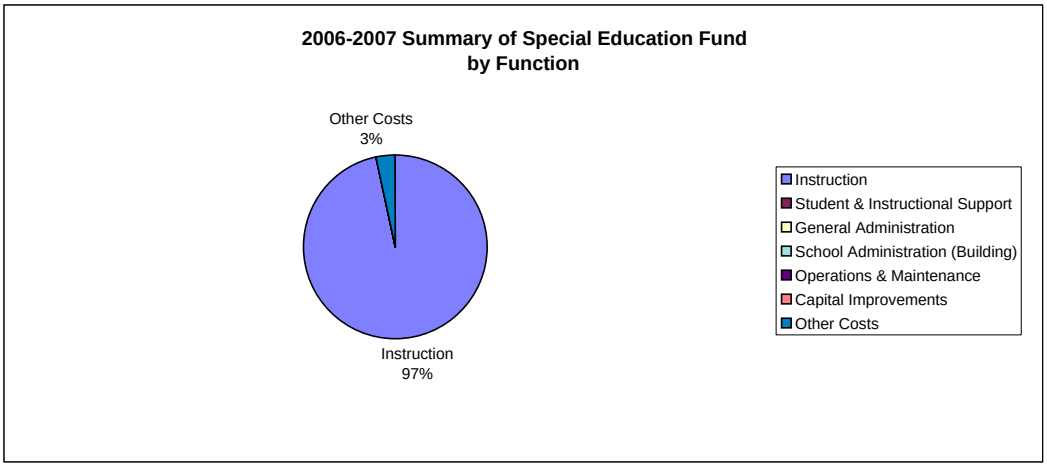


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	291,145	98%	312,339	97%	7%	353,703	97%	13%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,361	2%	9,602	3%	51%	12,432	3%	29%
Total Expenditures	297,506	100%	321,941	100%	8%	366,135	100%	14%
Amount per Pupil	$1,026		$1,233		20%	$1,408		14%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

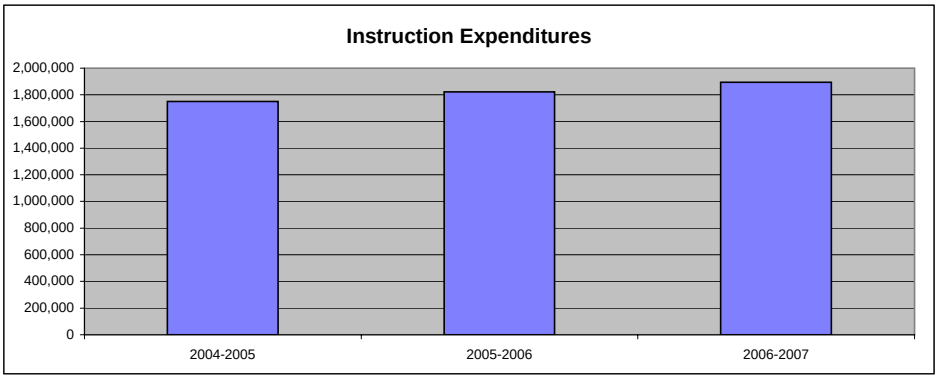


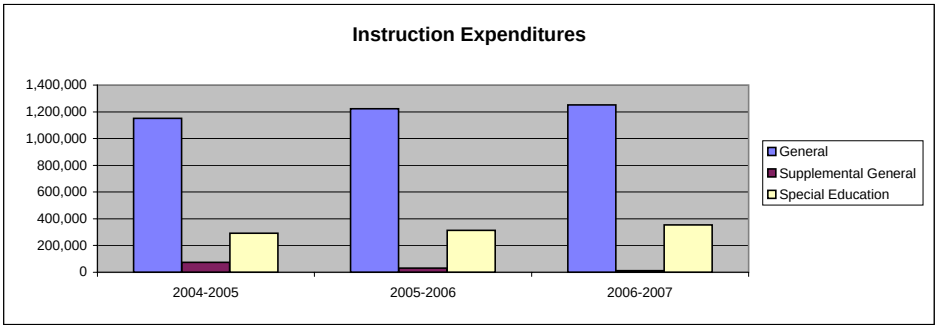


USD# 432

Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,151,761		1,222,720	6%		1,251,791	2%
Federal Funds	46,762		63,394	36%		37,596	-41%
Supplemental General	74,738		30,379	-59%		11,568	-62%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			18,731			21,148	13%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	27,417		19,152	-30%		30,000	57%
Driver Education	3,502		4,238	21%		3,771	-11%
Declining Enrollment			0			0	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	291,145		312,339	7%		353,703	13%
Vocational Education	92,154		92,530	0%		106,040	15%
Gifts/Grants	2,459		0	-100%		5,450	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	50,933		58,460	15%		72,509	24%
Contingency Reserve	8,665		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	1,749,536		1,821,943	4%		1,893,576	4%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	6,033		6,981	16%		7,283	4%
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	1,749,536		1,821,943	4%		1,893,576	4%





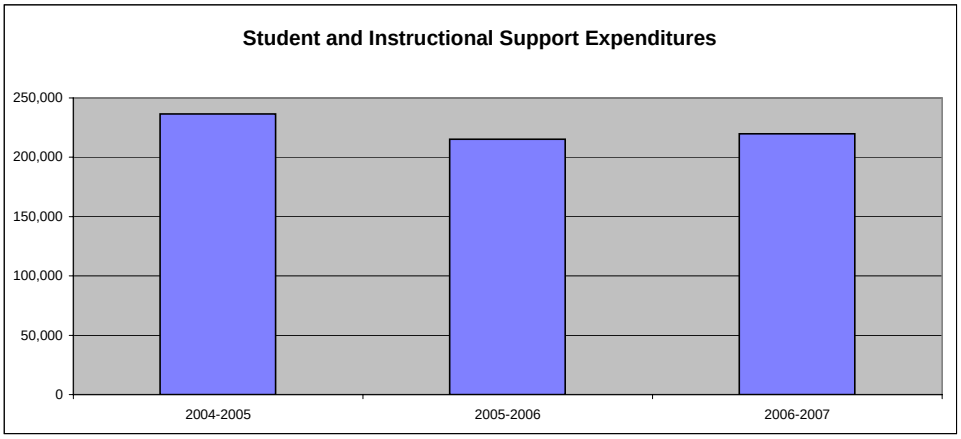
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	172,737		166,224	-4%		172,416	4%
Federal Funds	24,100		5,668	-76%		0	-100%
Supplemental General	2,858		0	-100%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	28,730		33,221	16%		36,000	8%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	1,000		2,000	100%		2,175	9%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
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	7,162		8,221	15%		9,208	12%
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	236,587		215,334	-9%		219,799	2%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	816		825	1%		845	2%
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	236,587		215,334	-9%		219,799	2%
Amount per Pupil	$892		$820	-8%		$886	8%



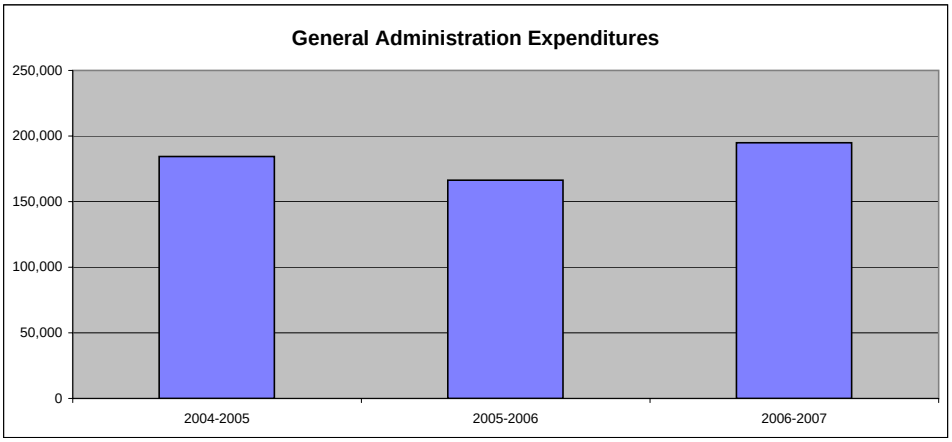
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	146,668		160,591	9%		156,715	-2%
Federal Funds	0		0	0%		0	0%
Supplemental General	5,290		0	-100%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	27,608		291	-99%		30,000	10209%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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	4,775		5,481	15%		8,057	47%
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	184,341		166,363	-10%		194,772	17%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	636		637	0%		749	18%
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	184,341		166,363	-10%		194,772	17%



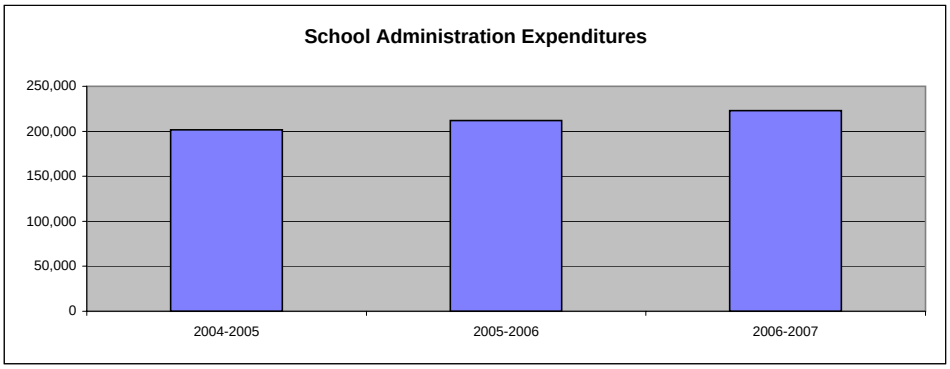
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	192,254		202,665	5%		205,176	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	66		0	-100%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,286		239	-81%		5,000	1992%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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	7,958		9,134	15%		12,660	39%
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	201,564		212,038	5%		222,836	5%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	695		812	17%		857	5%
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	201,564		212,038	5%		222,836	5%



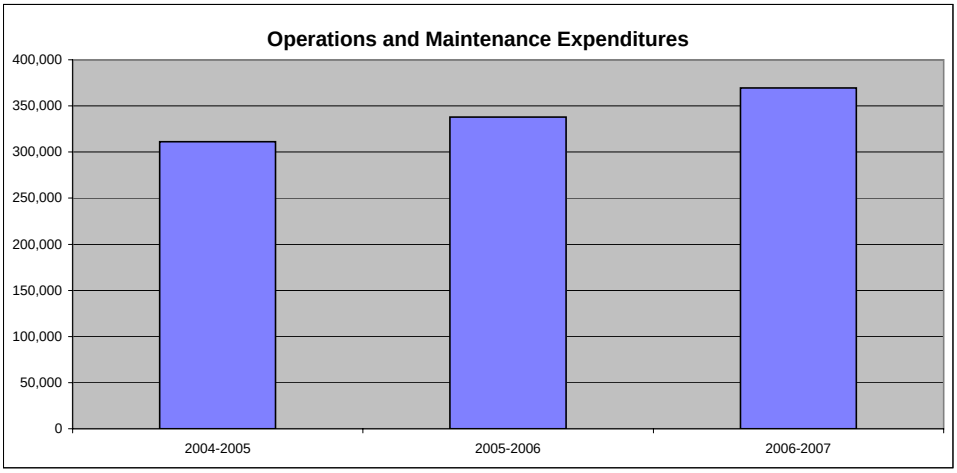
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	184,563		0	-100%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	100,250		274,645	174%		295,691	8%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	13,490		42,205	213%		50,000	18%
Driver Training	1,434		1,063	-26%		1,551	46%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	4,786		12,573	163%		12,000	-5%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	400		0	-100%		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	6,367		7,308	15%		10,358	42%
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	311,290		337,794	9%		369,600	9%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	1,073		1,294	21%		1,422	10%
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	311,290		337,794	9%		369,600	9%



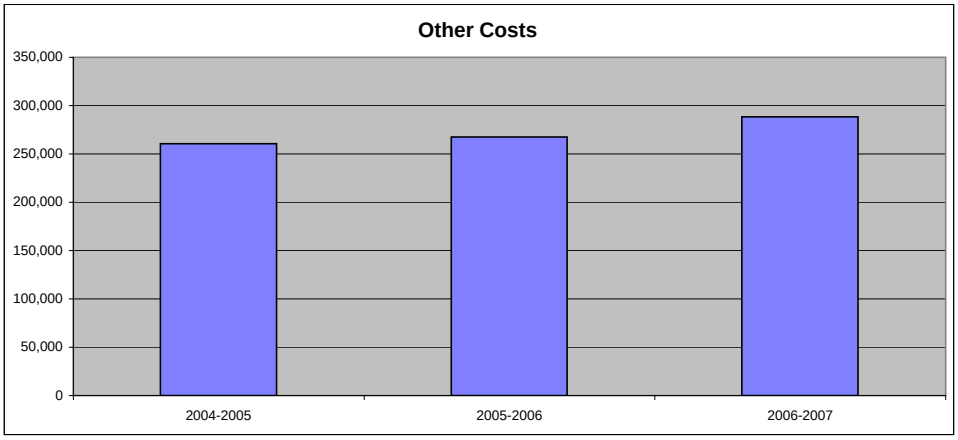
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	18,103		18	-100%		59,339	######
Federal Funds	0		0	0%		0	0%
Supplemental General	69,152		92,857	34%		39,948	-57%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		30	0%		0	-100%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	164,705		162,268	-1%		174,421	7%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	6,361		9,602	51%		12,432	29%
Vocational Education	0		0	0%		0	0%
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	2,387		2,740	15%		2,301	-16%
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	260,708		267,515	3%		288,441	8%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	899		1,025	14%		1,109	8%
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	260,708		267,515	3%		288,441	8%



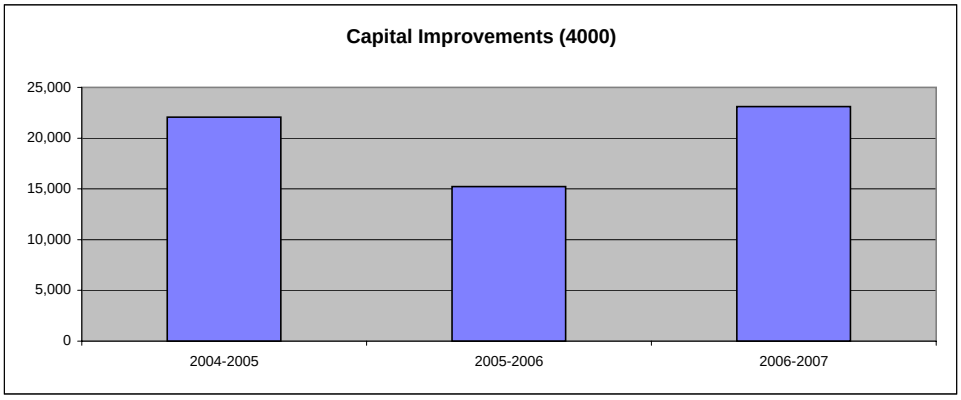
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Capital Improvements Expenditures (4000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	22,059		15,240	-31%		23,100	52%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
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	0		0	0%		0	0%
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	22,059		15,240	-31%		23,100	52%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	76		58	-23%		89	52%
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	22,059		15,240	-31%		23,100	52%



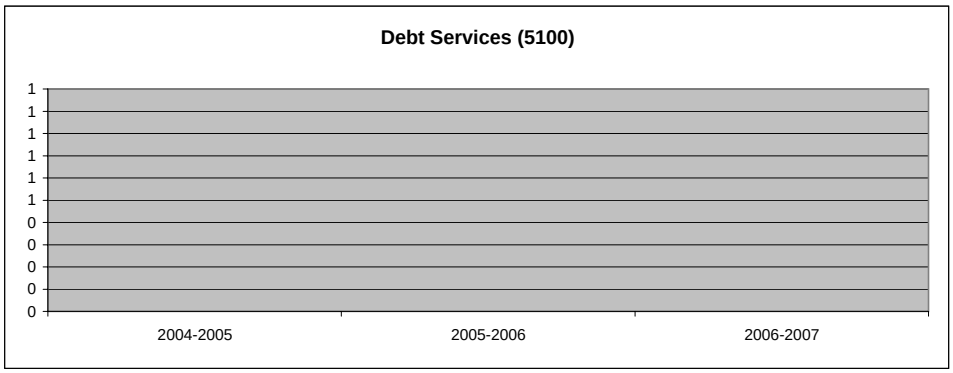
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Debt Services Expenditures (5100)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
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	0		0	0%		0	0%
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	0		0	0%		0	0%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	0		0	0%		0	0%
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	0		0	0%		0	0%



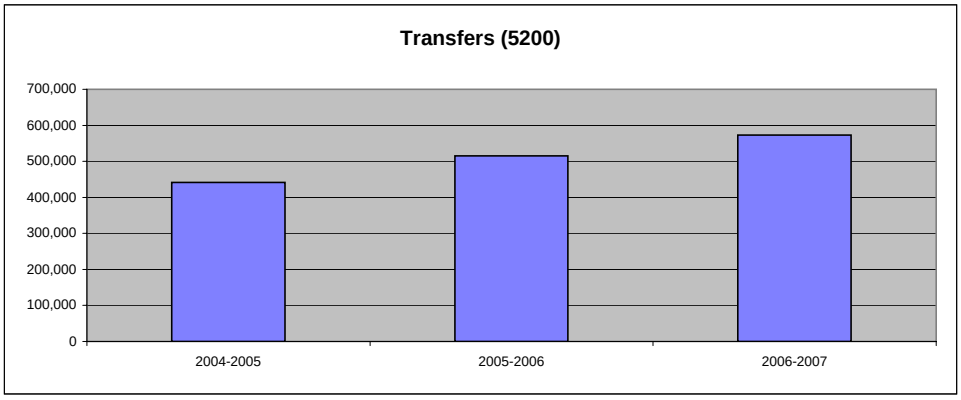
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	157,324		347,760	121%		281,919	-19%
Federal Funds	0		0	0%		0	0%
Supplemental General	284,463		167,504	-41%		291,000	74%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
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	0		0	0%		0	0%
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	441,787		515,264	17%		572,919	11%
Enrollment (FTE)*	290.0		261.0	-10%		260.0	0%
Amount per Pupil	1,523		1,974	30%		2,204	12%
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	441,787		515,264	17%		572,919	11%



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

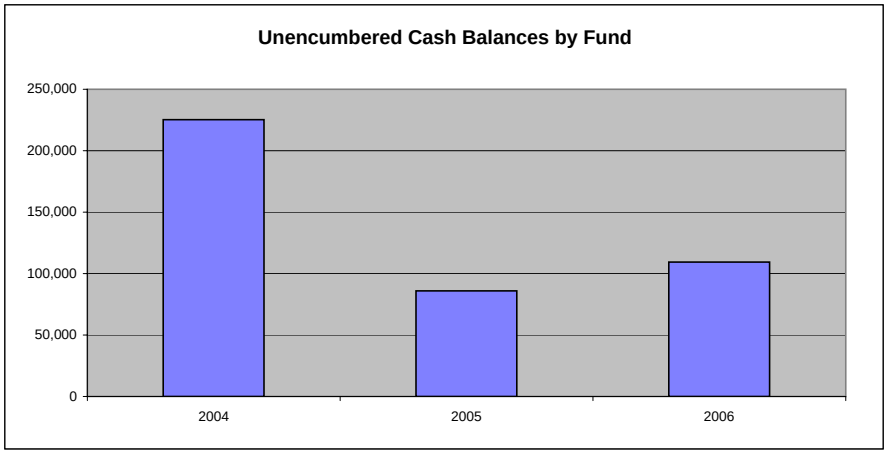
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 432

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	1,010	1,819	3,012
Federal Funds	0	0	0
Supplemental General	75,357	15,070	38,973
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	106,108	67,514	60,347
Driver Training	1,420	447	2
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	8,564	1,000	781
Professional Development	0	0	0
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	23,451	0	864
Vocational Education	0	0	40
Gifts/Grants	804	0	5,450
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	8,665	0	
Text Book & Student Material	0	0	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	225,379	85,850	109,469
Enrollment (FTE)*	290.0	261.0	260.0
Amount per Pupil	777	329	421
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	225,379	85,850	109,469



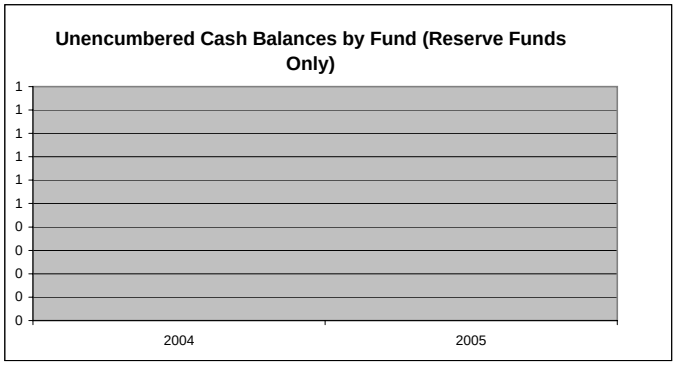
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2004	July 1, 2005
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

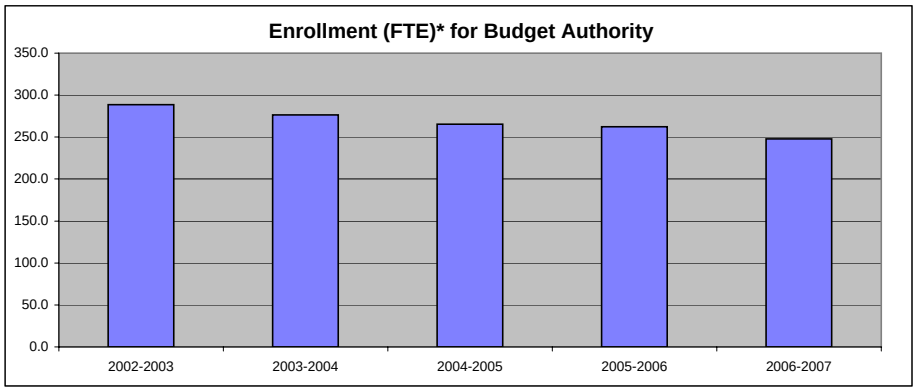


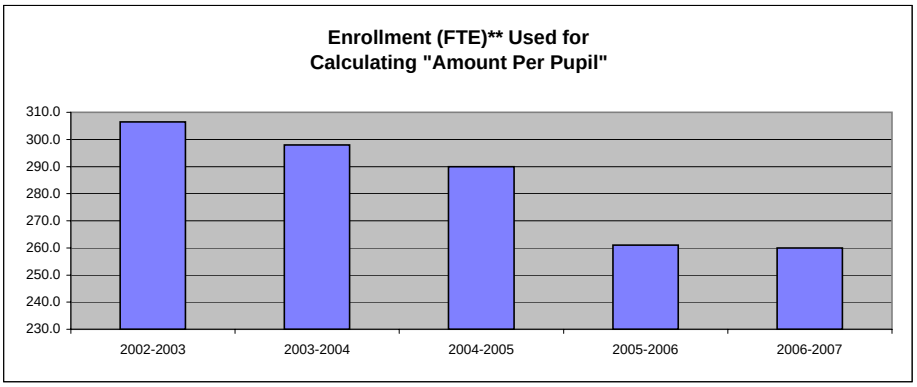
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

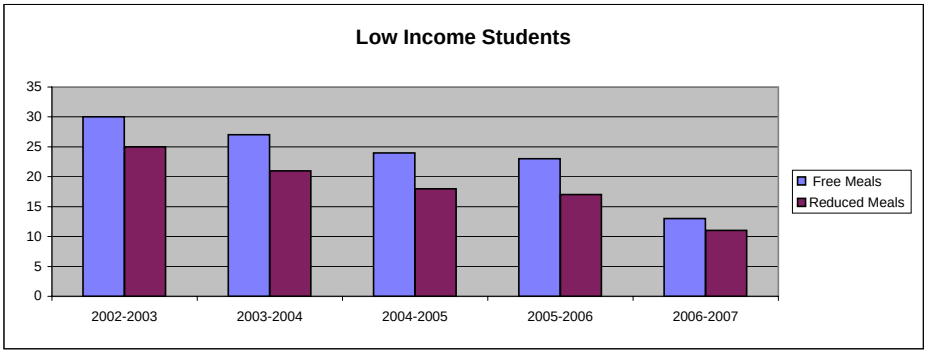
USD# 432

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	288.5	276.6	-4%	265.3	-4%	262.5	-1%	248.0	-6%
Enrollment (FTE)**	306.5	298.0	-3%	290.0	-3%	261.0	-10%	260.0	0%
Number of Students - Free Meals	30	27	-10%	24	-11%	23	-4%	13	-43%
Number of Students - Reduced Meals	25	21	-16%	18	-14%	17	-6%	11	-35%





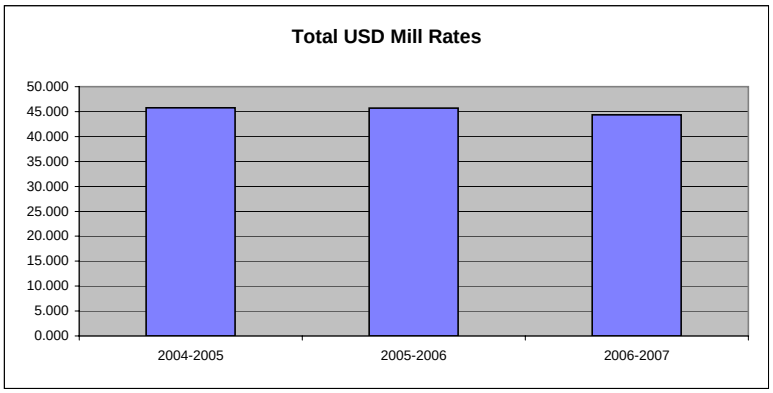


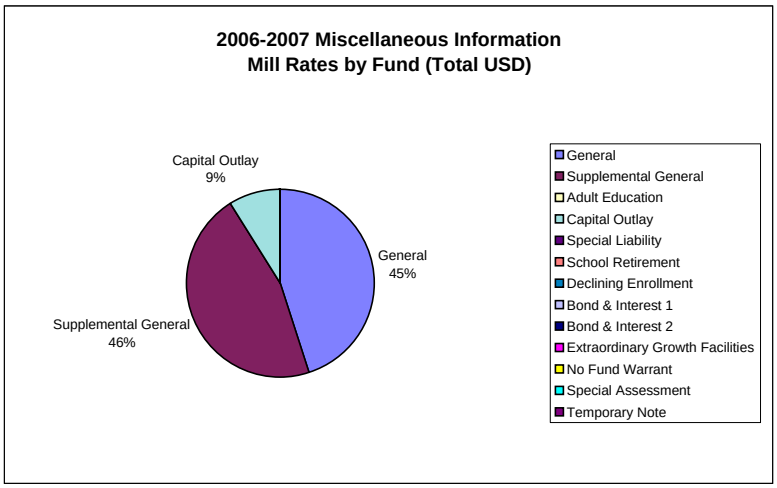
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

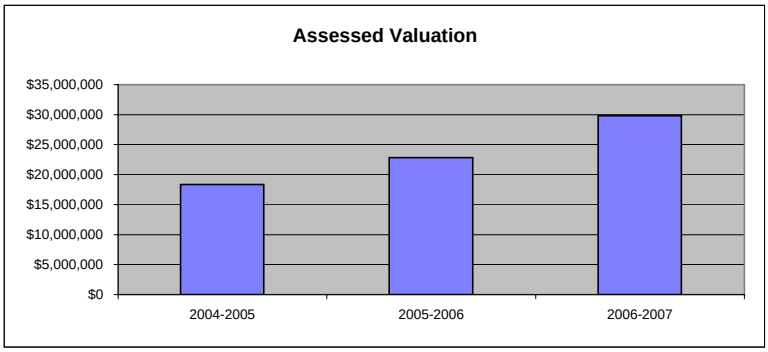
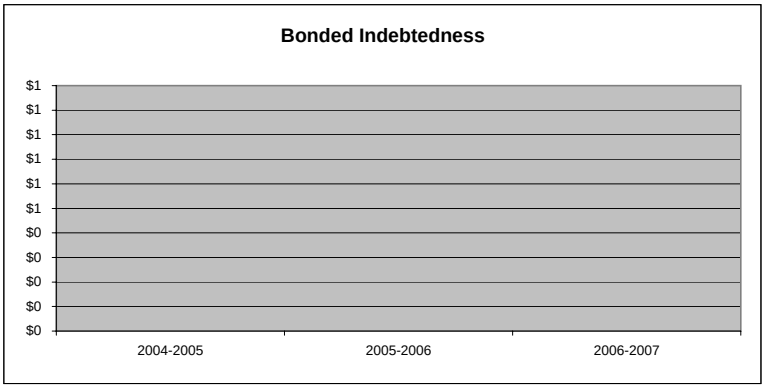
** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	21.797	21.743	20.362
Adult Education	0.000	0.000	0.000
Capital Outlay	3.983	3.981	4.000
Declining Enrollment		0.000	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	**45.780**	**45.724**	**44.362**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.996	0.992	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.996**	**0.992**	**1.000**





Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$18,361,012	$22,828,008	$29,804,544
Bonded Indebtedness	$0	$0	$0