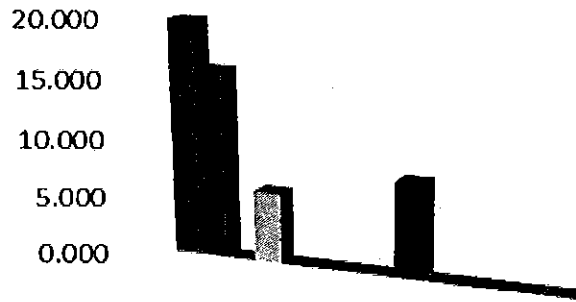


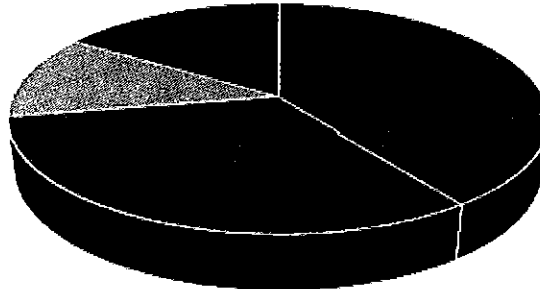
BUDGET AT A GLANCE

2016-17

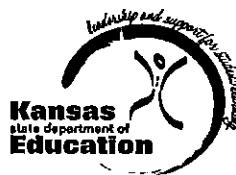
Mill Rates by Fund



Miscellaneous Information Mill Rates by Fund (Total USD)



USD 432 - Victoria



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	2,025,325	51%	2,013,906	55%	-1%	2,232,397	51%	11%
Student Support Services	116,028	3%	120,352	3%	4%	136,849	3%	14%
Instructional Support Services	47,484	1%	45,517	1%	-4%	59,241	1%	30%
Administration & Support	385,314	10%	388,710	11%	1%	427,026	10%	10%
Operations & Maintenance	467,958	12%	341,720	9%	-27%	504,021	12%	47%
Transportation	119,523	3%	94,013	3%	-21%	133,925	3%	42%
Food Services	207,618	5%	203,182	6%	-2%	250,914	6%	23%
Capital Improvements	156,710	4%	54,050	1%	-66%	180,800	4%	235%
Debt Services	435,045	11%	418,990	11%	-4%	448,714	10%	7%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	3,961,005	100%	3,680,440	100%	-7%	4,373,887	100%	19%
Amount per Pupil	\$14,096		\$12,846		-9%	\$15,082		17%
Current Expenditures**	3,090,022	100%	3,117,572	100%	1%	3,427,348	100%	10%
Amount per Pupil	\$10,997		\$10,882		-1%	\$11,818		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,014,413	51%	1,967,614	53%	2%	2,120,397	48%	-5%
Instruction*** (Current Expenditures)	2,014,413	65%	1,967,614	63%	-2%	2,120,397	62%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, 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, 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)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	2,025,325	2,013,906	2,232,397
Student Support	116,028	120,352	136,849
Instructional Support	47,484	45,517	59,241
Administration & Support	385,314	388,710	427,026
Operations & Maintenance	467,958	341,720	504,021
Transportation	119,523	94,013	133,925
Food Services	207,618	203,182	250,914
Capital Improvements	156,710	54,050	180,800
Debt Services	435,045	418,990	448,714
Other Costs	0	0	0
Total Expenditures*	3,961,005	3,680,440	4,373,887

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, 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, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	7,208	7,029	7,698
Student Support	413	420	472
Instructional Support	169	159	204
Administration & Support	1,371	1,357	1,473
Operations & Maintenance	1,665	1,193	1,738
Transportation	425	328	462
Food Services	739	709	865
Capital Improvements	558	189	623
Debt Services	1,548	1,462	1,547
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,096	12,846	15,082
Enrollment (FTE)*	281.0	286.5	290.0

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*

***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, 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, Activity Fund and Special Education Coop Fund.*

**Summary of General and Supplemental General Fund
Expenditures by Function**

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,185,642	60%	1,215,615	58%	3%	1,279,391	57%	5%
Student Support	108,022	5%	110,915	5%	3%	123,790	5%	12%
Instructional Support	13,523	1%	14,548	1%	8%	15,974	1%	10%
Administration & Support	360,466	18%	362,918	17%	1%	389,824	17%	7%
Operations & Maintenance	235,021	12%	312,917	15%	33%	349,090	15%	12%
Transportation	88,754	4%	88,266	4%	-1%	97,020	4%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,991,428	100%	2,105,179	100%	6%	2,255,089	100%	7%
Amount per Pupil	\$7,087		\$7,348		4%	\$7,776		6%

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)

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% Inc/ dec
General	1,149,871	1,211,452	5%	1,275,036	5%
Federal Funds	36,082	37,213	3%	43,614	17%
Supplemental General	35,771	4,163	-88%	4,355	5%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	98,226	98,226	0%	98,226	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	10,912	46,292	324%	112,000	142%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	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	343,938	355,473	3%	431,065	21%
Cost of Living	0	0	0%	0	0%
Vocational Education	109,721	110,814	1%	124,248	12%
Gifts/Grants	77,510	6,403	-92%	7,800	22%
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. Rel. Contribution	110,488	93,380	-15%	136,053	46%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activly Fund	52,806	50,490	-4%		
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%
SUBTOTAL	2,025,325	2,013,906	-1%	2,232,397	11%
Enrollment (FTE)*	281.0	286.5	2%	290.0	1%
Amount per Pupil	7,208	7,029	-2%	7,698	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,025,325	2,013,906	-1%	2,232,397	11%

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

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

* Enrollment (FTE) Includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and Virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17					Estimated July 1, 2017 Cash Balance
			State	Federal	Local	Interest	Transfers	
General	2,326,833	0	2,326,813	0	2,000	20	0	0
Supplemental General	739,614	187,581	106,430			0	445,603	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	0	0		0	XXXXXXXXXXXX	0	0	0
Adult Supplemental Education	0	0		0	XXXXXXXXXXXX	0	0	0
At Risk (K-12)	98,226	0		0	XXXXXXXXXXXX	98,226	0	0
Bilingual Education	0	0		0	XXXXXXXXXXXX	0	0	0
Virtual Education	0	0		0	XXXXXXXXXXXX	0	0	0
Capital Outlay	497,825	335,534		0	0	0	223,853	61,562
Driver Training	20	20	0	0	XXXXXXXXXXXX	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	243,027	60,122	1,993	74,035	24	0	106,853	0
Professional Development	1,000	0		0	XXXXXXXXXXXX	1,000	0	0
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0
Special Education	439,470	100,894	0	0	XXXXXXXXXXXX	392,705	0	54,129
Vocational Education	124,248	0	0	0	XXXXXXXXXXXX	124,248	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	9,725	11,219					0	1,494
Textbook & Student Materials Revolving	0	0						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	197,179					197,179		XXXXXXXXXX
Contingency Reserve		213,761						XXXXXXXXXX
Activity Funds		12,449						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	448,714	655,761	0	0	0		347,676	554,743
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	59,384	0	XXXXXXXXXX	59,384	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,187,265	1,577,361	2,435,236	133,419	2,024	813,378	1,123,985	671,928
Less Transfers	813,378							
TOTAL Budget Expenditures	\$4,373,887							

Sources of Revenue - - State, Federal, Local

	2014-2016	2015-2016	2016-2017
State Revenues	2,347,799	2,353,673	2,435,236
Federal Revenues	108,339	119,633	133,419
Local Revenues*	1,844,290	1,470,715	1,126,009
Total Revenues	4,300,428	3,944,021	3,694,664
Revenues Per Pupil	15,304	13,766	12,740

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	250.5	267.0	7%	281.0	5%	286.5	2%	290.0	1%
Number of Students - Free Meals	33	51	55%	56	10%	60	7%	54	-10%
Number of Students - Reduced Meals	31	20	-35%	25	25%	34	36%	33	-3%

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

**Miscellaneous Information
Mill Rates by Fund**

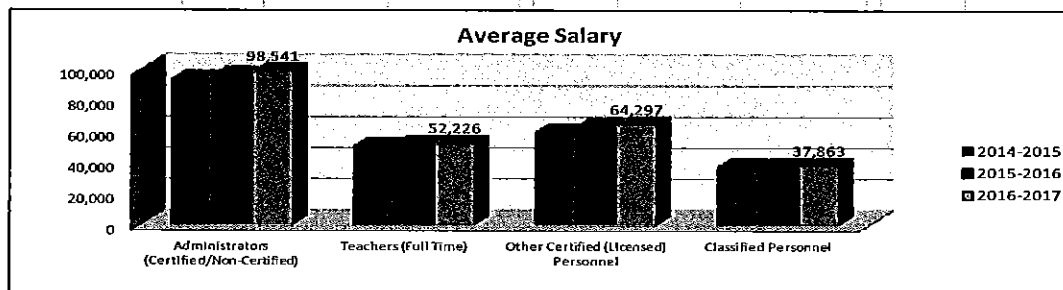
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	20.996	21.581	15.733
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	10.159	11.924	12.596
Bond and 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	59.155	61.505	56.329
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	1.000	1.000	1.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.000	1.000	1.000

Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	\$37,658,825	\$29,392,245	\$27,479,167
Bonded Indebtedness	2,408,815	2,096,000	1,711,000

USD# 432
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	187,006	93,503	2.0	191,519	95,760	2.0	197,081	98,541
Teachers (Full Time)	23.0	1,165,531	50,675	23.0	1,196,126	52,005	23.0	1,201,201	52,226
Other Certified (Licensed) Personnel	2.0	119,297	59,649	2.0	125,977	62,989	2.0	128,594	64,297
Classified Personnel	10.9	407,818	37,414	11.2	422,128	37,690	11.3	427,656	37,863
Substitutes/Temporary Help	XXXXX	57,718	XXXXXXX	XXXXX	51,954	XXXXXXX	XXXXX	61,855	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