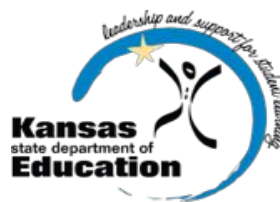


Budget at a Glance 2017-18



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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,013,906	55%	2,013,082	51%	0%	2,290,664	52%	14%
Student Support Services	120,352	3%	122,524	3%	2%	145,023	3%	18%
Instructional Support Services	45,517	1%	62,124	2%	36%	51,497	1%	-17%
Administration & Support	388,711	11%	377,231	10%	-3%	437,704	10%	16%
Operations & Maintenance	341,720	9%	337,748	9%	-1%	492,477	11%	46%
Transportation	94,013	3%	107,518	3%	14%	125,049	3%	16%
Food Services	203,182	6%	204,797	5%	1%	270,466	6%	32%
Capital Improvements	54,050	1%	237,808	6%	340%	175,000	4%	-26%
Debt Services	418,989	11%	448,714	11%	7%	443,517	10%	-1%
Other Costs	0	0%	2,464	0%	0%	2,500	0%	1%
Total Expenditures*	3,680,440	100%	3,914,010	100%	6%	4,433,897	100%	13%
Amount per Pupil	\$12,846		\$14,207		11%	\$14,682		3%
Current Expenditures**	3,117,573	100%	3,141,666	100%	1%	3,529,480	100%	12%
Amount per Pupil	\$10,882		\$11,404		5%	\$11,687		2%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,967,614	53%	1,980,767	51%	-2%	2,183,664	49%	-2%
Instruction*** (Current Expenditures)	1,967,614	63%	1,980,767	63%	0%	2,183,664	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, Career and Postsecondary 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)

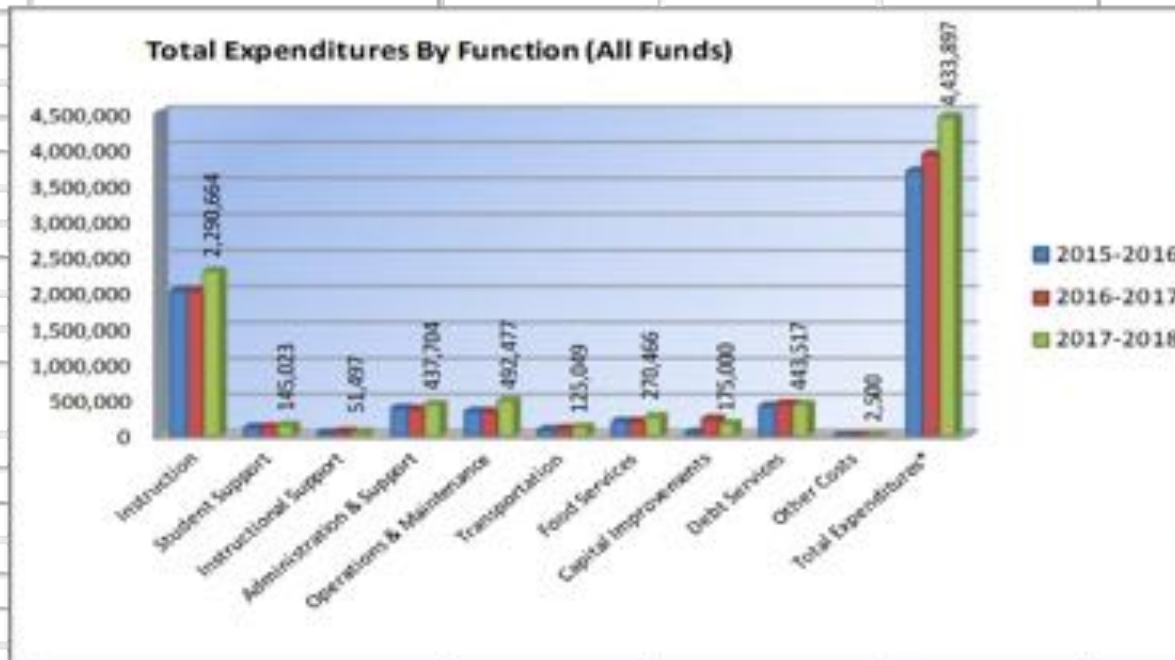
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2900 and 3300
Administration & Support - 2300, 2400 and 2500	Capital Improvements - 4000
Operations & Maintenance - 2600	Debt Services - 5100
	Transfers - 5200

Total Expenditures By Function (All Funds)			
	2015-2016	2016-2017	2017-2018
	Actual	Actual	Budget
Instruction	2,013,906	2,013,082	2,290,664
Student Support	120,352	122,524	145,023
Instructional Support	45,517	62,124	51,497
Administration & Support	388,711	377,231	437,704
Operations & Maintenance	341,720	337,748	492,477
Transportation	94,013	107,518	125,049
Food Services	203,182	204,797	270,466
Capital Improvements	54,050	237,808	175,000
Debt Services	418,989	448,714	443,517
Other Costs	0	2,464	2,500
Total Expenditures*	3,680,440	3,914,010	4,433,897



*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, Career and Postsecondary 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.

				USD# 432
Total Expenditures Amount Per Pupil By Function (All Funds)				
	2015-2016	2016-2017	2017-2018	

	Actual	Actual	Budget
Instruction	7,029	7,307	7,585
Student Support	420	445	480
Instructional Support	159	225	171
Administration & Support	1,357	1,369	1,449
Operations & Maintenance	1,193	1,226	1,631
Transportation	328	390	414
Food Services	709	743	896
Capital Improvements	189	863	579
Debt Services	1,462	1,629	1,469
Other Costs	0	9	8
Total Expenditures Per Pupil**	12,846	14,207	14,682
Enrollment (FTE)*	286.5	275.5	302.0

**FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.*

***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, Career and Postsecondary 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

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,215,615	58%	1,201,163	57%	-1%	1,338,303	57%	11%
Student Support	110,915	5%	115,848	6%	4%	131,007	6%	13%
Instructional Support	14,548	1%	27,895	1%	92%	18,014	1%	-35%
Administration & Support	362,919	17%	356,702	17%	-2%	400,257	17%	12%
Operations & Maintenance	312,917	15%	323,344	15%	3%	361,998	15%	12%
Transportation	88,266	4%	73,055	3%	-17%	88,632	4%	21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,105,180	100%	2,098,007	100%	0%	2,338,211	100%	11%
Amount per Pupil	\$7,348		\$7,615		4%	\$7,742		2%

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.

		USD#		432	
Instruction Expenditures (1000)					
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	1,211,452	1,197,355	-1%	1,333,553	11%
Federal Funds	37,213	44,650	20%	51,582	16%
Supplemental General	4,163	3,808	-9%	4,750	25%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	98,226	98,226	0%	95,335	-3%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	46,292	32,315	-30%	107,000	231%
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	355,473	368,985	4%	405,733	10%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	110,814	120,416	9%	133,505	11%
Gifts/Grants	6,403	4,093	-36%	9,950	143%
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	93,380	92,134	-1%	149,256	62%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	50,490	51,100	1%		
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	2,013,906	2,013,082	0%	2,290,664	14%
Enrollment (FTE)*	286.5	275.5	-4%	302.0	10%
Amount per Pupil	7,029	7,307	4%	7,585	4%
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	2,013,906	2,013,082	0%	2,290,664	14%

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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	2,209,309	0	2,209,309	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	748,369	48,455	127,214			0	572,700	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	95,335	0		0	0	95,335	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	460,900	249,048	4,739	0	1,000	0	237,136	31,023
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	261,813	66,425	2,045	76,294	0	4,179	112,870	0
Professional Development	6,820	0	620	0	0	6,200	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	415,950	101,522	0	0	0	380,248	0	65,820
Career and Postsecondary Education	133,505	0	0	0	0	133,505	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	9,950	13,187					0	3,237
Textbook & Student Materials Revolving		0						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	216,314	0	216,314			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		311,022						XXXXXXXXXX
Activity Funds		7,950						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	443,517	582,217	8,870	0	0		344,041	491,611
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			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	51,582	0	XXXXXXXXXX	51,582	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,053,364	1,379,826	2,569,111	127,876	1,000	619,467	1,266,747	591,691
Less Transfers	619,467							
TOTAL Budget Expenditures	\$4,433,897							

Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	2,346,986	2,339,236	2,569,111
Federal Revenues	119,633	121,079	127,876
Local Revenues*	1,470,715	1,256,160	1,267,747
Total Revenues	3,937,334	3,716,475	3,964,734
Revenues Per Pupil	13,743	13,490	13,128

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.

				USD#		432			
Enrollment Information									
	2013-2014	2014-2015	%	2015-2016	%	2016-2017	%	2017-2018	%
	Actual	Actual	inc/ dec	Actual	inc/ dec	Actual	inc/ dec	Budget	inc/ dec
Enrollment (FTE)*	267.0	281.0	5%	272.5	-3%	264.0	-3%	302.0	14%
Number of Students - Free Meals	51	56	10%	60	7%	38	-37%	42	11%
Number of Students - Reduced Meals	20	25	25%	34	36%	42	24%	42	0%

*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

**Miscellaneous Information
Mill Rates by Fund**

	2015-2016	2016-2017	2017-2018
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	21.581	16.024	19.956
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	11.924	12.829	11.541
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	61.505	56.853	59.497
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

AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	191,519	95,760	2.0	197,209	98,605	2.0	202,048	101,024
Teachers (Full Time)	23.0	1,195,126	52,006	23.0	1,211,834	52,688	23.0	1,253,238	54,489
Other Certified (Licensed) Personnel	2.0	125,977	62,989	2.0	129,039	64,520	2.0	135,154	67,577
Classified Personnel	11.2	422,128	37,690	11.4	447,384	39,244	11.8	478,395	40,542
Substitutes/Temporary Help	XXXXX	51,954	XXXXXXXXXX	XXXXX	64,673	XXXXXXXXXX	XXXXX	65,000	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) 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