

Budget at a Glance 2020-21



USD 432 - Victoria

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	2,193,431	53%	2,410,081	52%	10%	2,581,733	57%	7%
Student Support Services	145,531	4%	189,069	4%	30%	208,063	5%	10%
Instructional Support Services	79,799	2%	68,080	1%	-15%	85,605	2%	26%
Administration & Support	440,576	11%	441,304	9%	0%	485,942	11%	10%
Operations & Maintenance	359,154	9%	375,049	8%	4%	501,347	11%	34%
Transportation	177,594	4%	112,267	2%	-37%	191,230	4%	70%
Food Services	218,002	5%	215,012	5%	-1%	294,299	7%	37%
Capital Improvements	74,854	2%	421,405	9%	463%	150,000	3%	-64%
Debt Services	432,346	10%	436,140	9%	1%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	4,121,287	100%	4,668,407	100%	13%	4,498,219	100%	-4%
Amount per Pupil	\$14,335		\$16,438		15%	\$16,065		-2%
Current Expenditures**	3,514,398	100%	3,705,825	100%	5%	4,092,219	100%	10%
Amount per Pupil	\$12,224		\$13,049		7%	\$14,615		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,145,347	52%	2,355,560	50%	-2%	2,506,733	56%	6%
Instruction*** (Current Expenditures)	2,145,347	61%	2,355,560	64%	3%	2,506,733	61%	-3%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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, 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)

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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

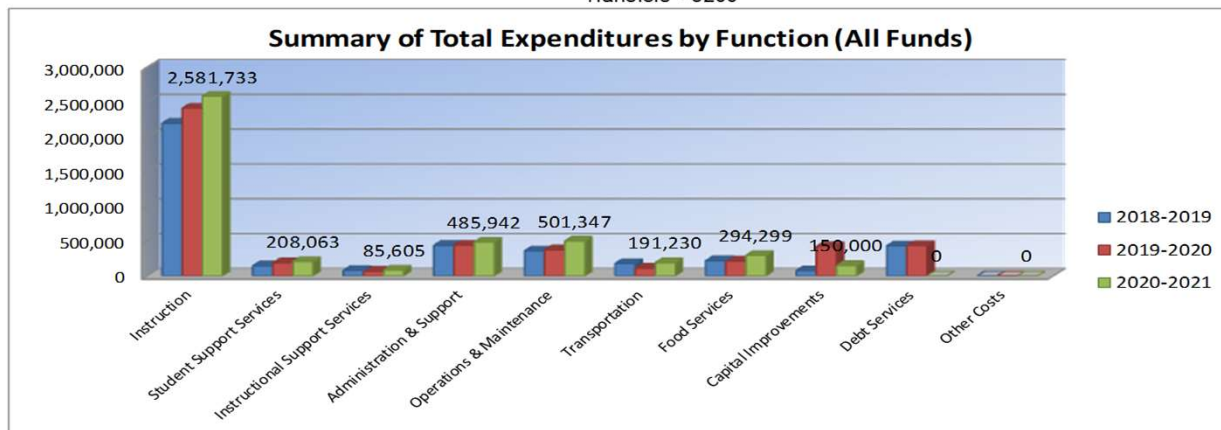
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

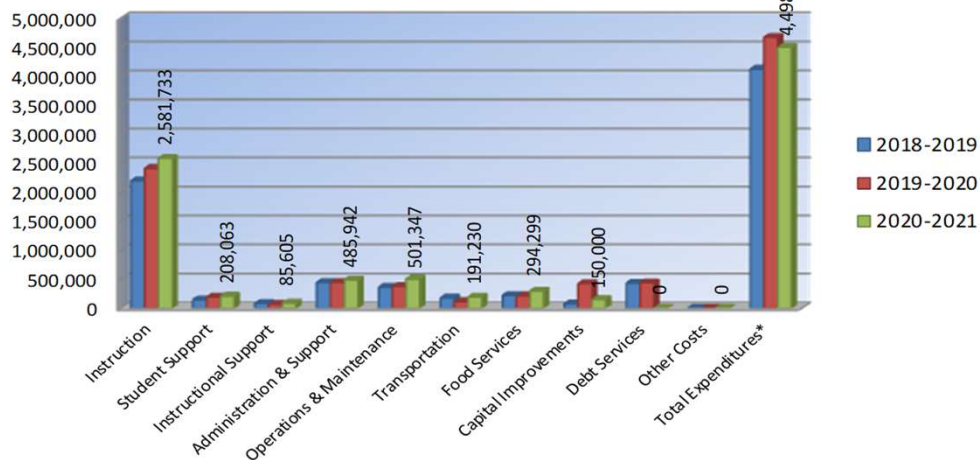
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	2,193,431	2,410,081	2,581,733
Student Support	145,531	189,069	208,063
Instructional Support	79,799	68,080	85,605
Administration & Support	440,576	441,304	485,942
Operations & Maintenance	359,154	375,049	501,347
Transportation	177,594	112,267	191,230
Food Services	218,002	215,012	294,299
Capital Improvements	74,854	421,405	150,000
Debt Services	432,346	436,140	0
Other Costs	0	0	0
Total Expenditures*	4,121,287	4,668,407	4,498,219

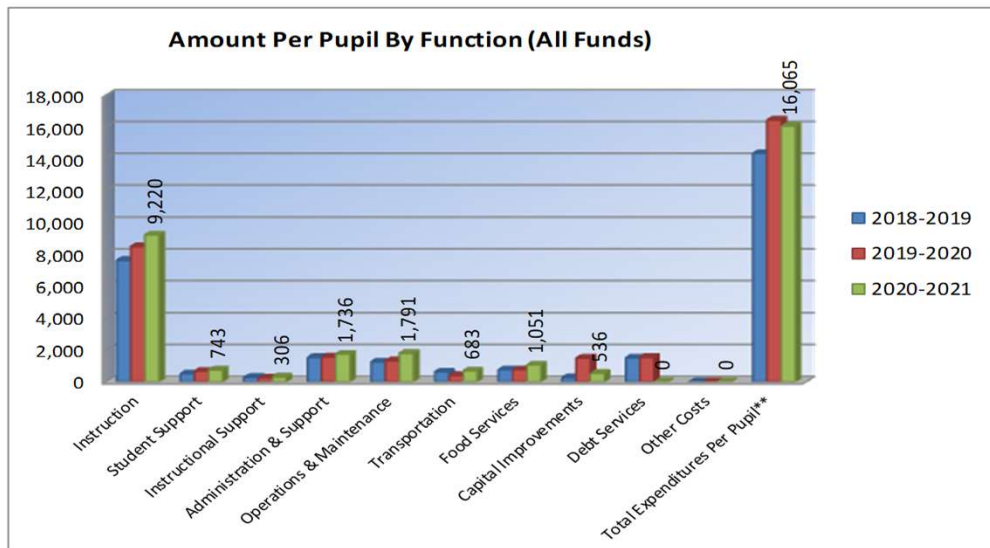
Total Expenditures By Function (All Funds)

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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, 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	7,629	8,486	9,220
Student Support	506	666	743
Instructional Support	278	240	306
Administration & Support	1,532	1,554	1,736
Operations & Maintenance	1,249	1,321	1,791
Transportation	618	395	683
Food Services	758	757	1,051
Capital Improvements	260	1,484	536
Debt Services	1,504	1,536	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	14,335	16,438	16,065
Enrollment (FTE)*	287.5	284.0	280.0

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

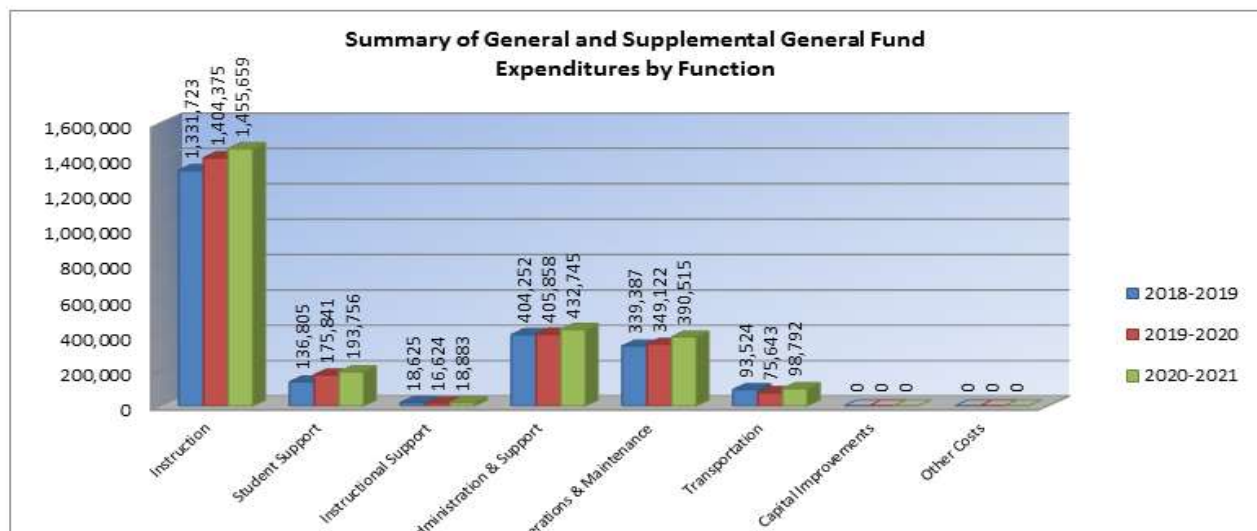


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**Summary of General and Supplemental General Fund
Expenditures by Function**

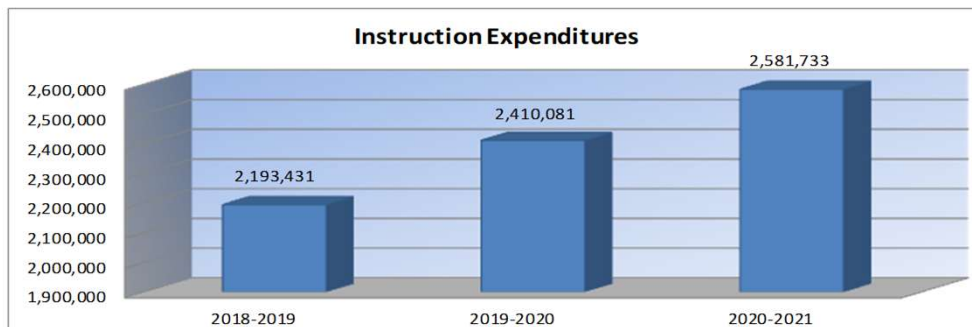
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,331,723	57%	1,404,375	58%	5%	1,455,659	56%	4%
Student Support	136,805	6%	175,841	7%	29%	193,756	7%	10%
Instructional Support	18,625	1%	16,624	1%	-11%	18,883	1%	14%
Administration & Support	404,252	17%	405,858	17%	0%	432,745	17%	7%
Operations & Maintenance	339,387	15%	349,122	14%	3%	390,515	15%	12%
Transportation	93,524	4%	75,643	3%	-19%	98,792	4%	31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,324,316	100%	2,427,463	100%	4%	2,590,350	100%	7%
Amount per Pupil	\$8,085		\$8,547		6%	\$9,251		8%

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)

	2018-2019 Actual		2019-2020 Actual	% inc/ dec		2020-2021 Budget	% inc/ dec
General	1,325,920		1,399,421	6%		1,449,659	4%
Federal Funds	38,197		44,627	17%		48,267	8%
Supplemental General	5,803		4,954	-15%		6,000	21%
Preschool-Aged At-Risk	0		0	0%		0	0%
At Risk (K-12)	82,467		118,999	44%		123,820	4%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	48,084		54,521	13%		75,000	38%
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	399,363		424,147	6%		513,028	21%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	125,722		130,573	4%		159,944	22%
Gifts/Grants	9,719		10,093	4%		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	120,422		190,490	58%		206,015	8%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	37,734		32,256	-15%			
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	2,193,431		2,410,081	10%		2,581,733	7%
Enrollment (FTE)*	287.5		284.0	-1%		280.0	-1%
Amount per Pupil	7,629		8,486	11%		9,220	9%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,193,431		2,410,081	10%		2,581,733	7%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	2,566,407	0	2,566,407	0	0	0	0	XXXXXXXXXX
Supplemental General	853,256	65,307	173,808			0	614,141	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)	123,820	0		0	0	123,820	0	0
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	406,000	208,898	0	0	0	0	234,036	36,934
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	329,379	69,244	1,981	82,379	0	55,000	120,775	0
Professional Development	6,500	0	0	0	0	6,500	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	525,466	168,681	0	0	0	484,049	0	127,264
Career and Postsecondary Education	159,944	0	0	0	0	159,944	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	25,504	0	0			0	25,504
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	286,132	0	286,132			0		XXXXXXXXXX
Contingency Reserve		317,093						XXXXXXXXXX
Activity Funds		12,860						XXXXXXXXXX
Bond and Interest #1	0	85,968	0	0	0		12,585	98,553
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	70,628	0	XXXXXXXXXX	70,628	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	5,327,532	953,555	3,028,328	153,007	0	829,313	981,537	288,255
Less Transfers	829,313							
TOTAL Budget Expenditures	\$4,498,219							

Sources of Revenue -- State, Federal, Local

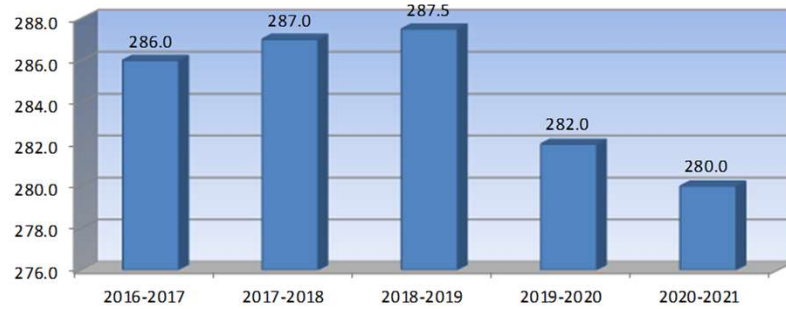
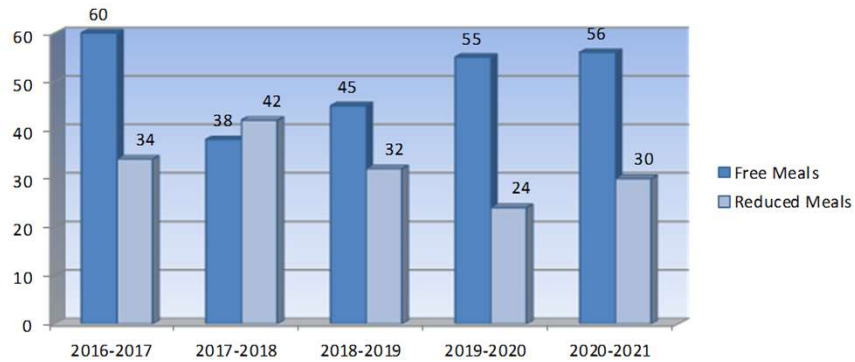
	2018-2019	2019-2020	2020-2021
State Revenues	2,553,070	2,861,880	3,028,328
Federal Revenues	120,058	145,564	153,007
Local Revenues*	1,560,751	1,079,403	981,537
Total Revenues	4,233,879	4,086,847	4,162,872
Revenues Per Pupil	14,727	14,390	14,867

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 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

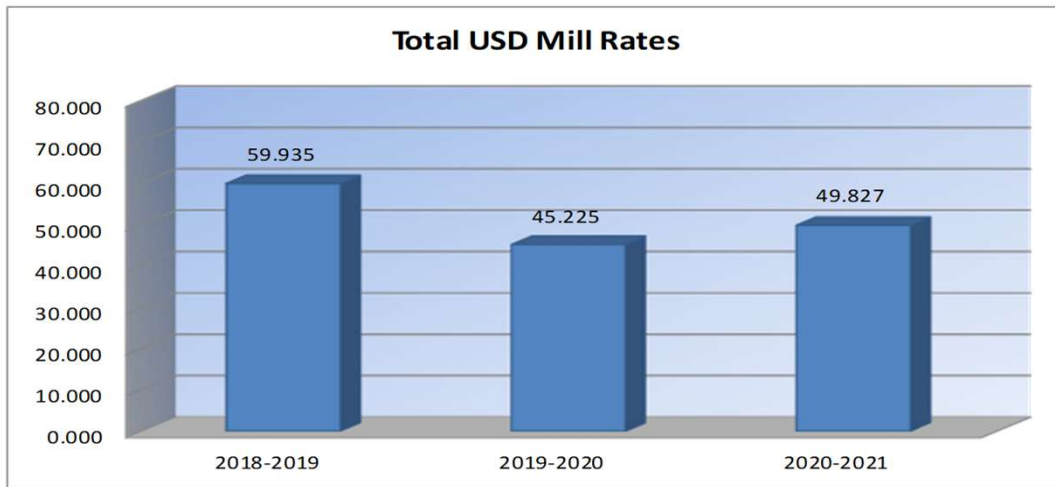
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	286.0	287.0	0%	287.5	0%	282.0	-2%	280.0	-1%
Number of Students - Free Meals	60	38	-37%	45	18%	55	22%	56	2%
Number of Students - Reduced Meals	34	42	24%	32	-24%	24	-25%	30	25%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

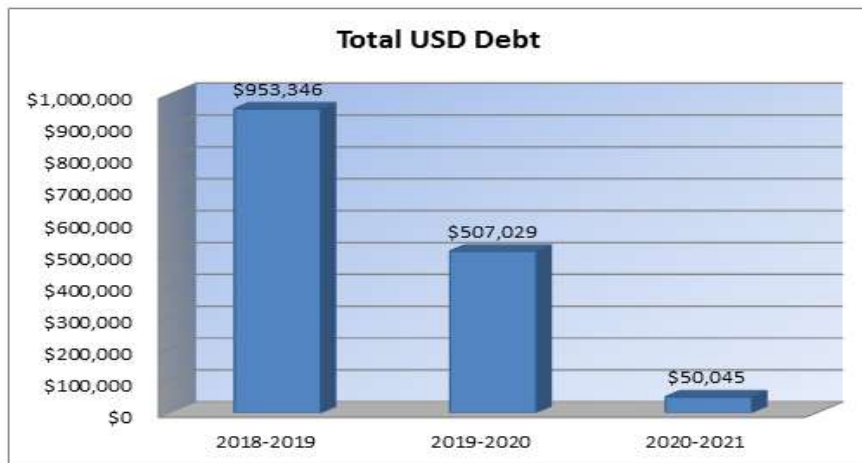
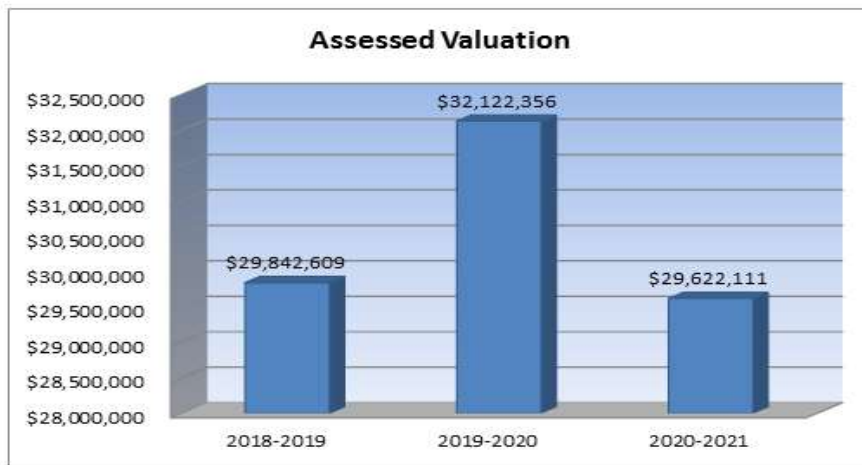
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	19.664	17.225	21.827
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	12.271	0.000	0.000
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	59.935	45.225	49.827
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



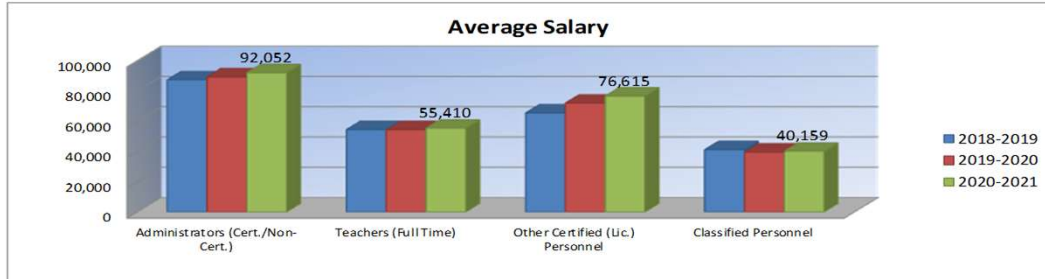
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$29,842,609	\$32,122,356	\$29,622,111
Bonded Indebtedness	953,346	507,029	50,045



USD# 432
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	174,724	87,362	2.0	178,526	89,263	2.0	184,103	92,052
Teachers (Full Time)	22.0	1,197,696	54,441	23.9	1,300,874	54,430	24.1	1,335,393	55,410
Other Certified (Licensed) Personnel	2.5	163,580	65,432	2.6	187,167	71,987	2.4	183,876	76,615
Classified Personnel	11.8	486,448	41,224	12.5	494,530	39,562	11.8	473,881	40,159
Substitutes/Temporary Help	XXXXX	62,281	XXXXXXXXXX	XXXXX	55,657	XXXXXXXXXX	XXXXX	65,669	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