Budget at a Glance

2004 - 2005

Marion-Florence

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Summary of Total Expenditures By Function
(All Funds)

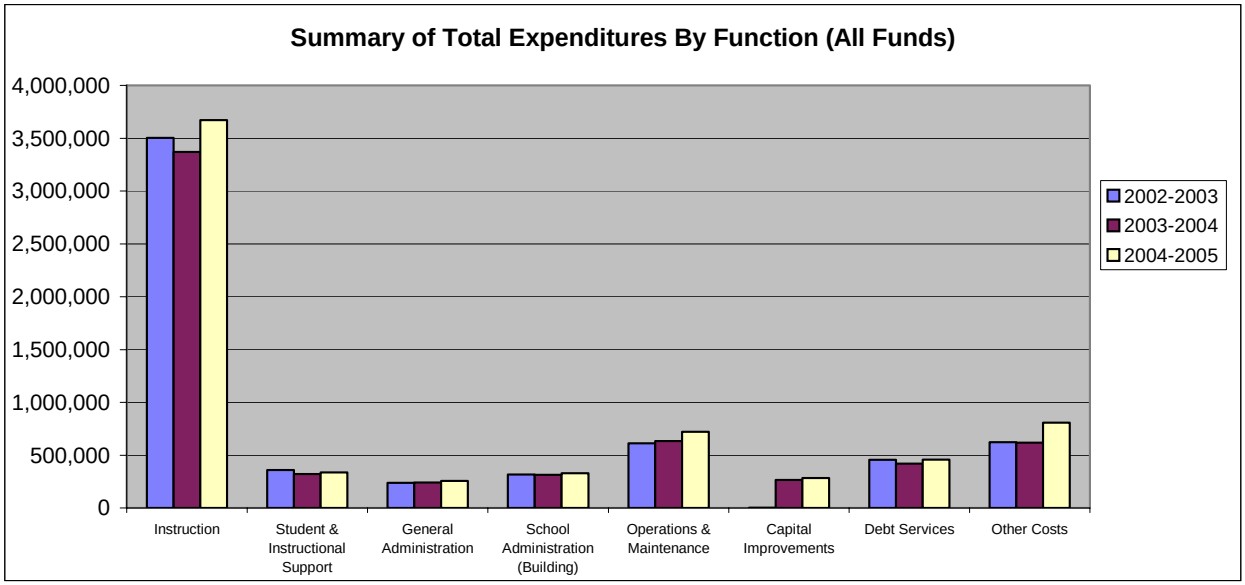
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,504,285	57%	3,369,920	55%	-4%	3,670,431	53%	9%
Student & Instructional Support	358,520	6%	321,964	5%	-10%	337,093	5%	5%
General Administration	238,061	4%	240,432	4%	1%	254,988	4%	6%
School Administration (Building)	316,355	5%	313,325	5%	-1%	330,060	5%	5%
Operations & Maintenance	611,979	10%	632,159	10%	3%	721,063	11%	14%
Capital Improvements	1,915	0%	266,519	4%	13817%	284,479	4%	7%
Debt Services	455,140	7%	419,901	7%	-8%	459,186	7%	9%
Other Costs	623,144	10%	618,287	10%	-1%	806,402	12%	30%
Total Expenditures	6,109,399	100%	6,182,507	100%	1%	6,863,702	100%	11%
Amount per Pupil	$8,949		$9,745		9%	$10,877		12%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology 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, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

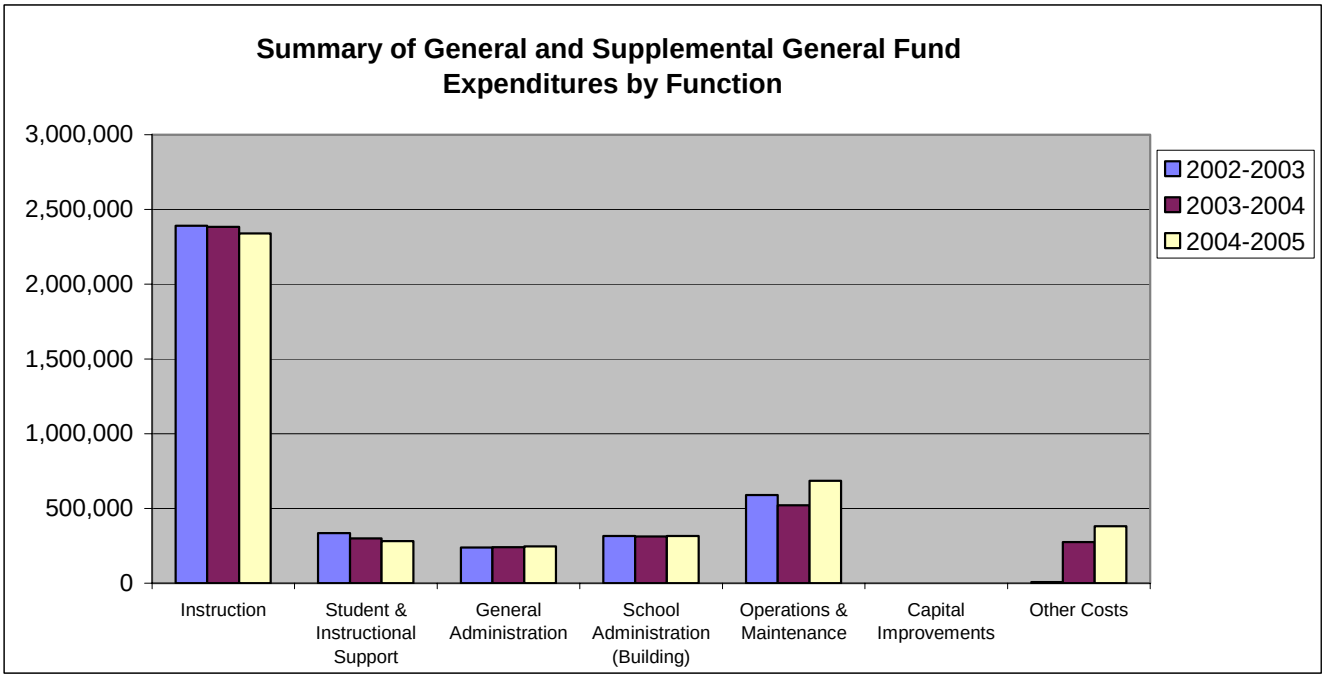
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



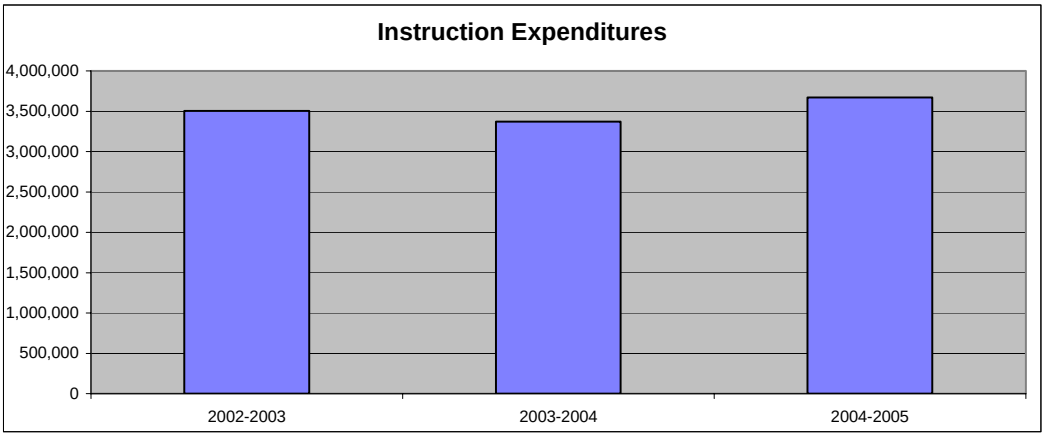
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,391,593	62%	2,383,477	59%	0%	2,340,155	55%	-2%
Student & Instructional Support	335,638	9%	299,757	7%	-11%	281,900	7%	-6%
General Administration	238,061	6%	240,432	6%	1%	246,200	6%	2%
School Administration (Building)	316,355	8%	313,325	8%	-1%	316,000	7%	1%
Operations & Maintenance	591,074	15%	521,386	13%	-12%	684,760	16%	31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	7,787	0%	276,237	7%	3447%	381,100	9%	38%
Total Expenditures	3,880,508	100%	4,034,614	100%	4%	4,250,115	100%	5%
Amount per Pupil	$5,684		$6,360		12%	$6,736		6%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,314,014		2,290,078	-1%		2,240,155	-2%
Federal Funds	122,816		132,520	8%		127,621	-4%
Supplemental General	77,579		93,399	20%		100,000	7%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Education	9,875		4,732	-52%		12,100	156%
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	31,447		31,344	0%		44,500	42%
Special Education	835,741		738,029	-12%		919,600	25%
Technology Education	0						
Transportation	0						
Vocational Education	63,933		67,105	5%		80,000	19%
Gifts/Grants	0		0	0%		9,800	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						126,655	
Contingency Reserve	0		0	0%			
Text Book & Student Material	48,880		12,713	-74%			
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	3,504,285		3,369,920	-4%		3,670,431	9%
Enrollment (FTE)*	682.7		634.4	-7%		631.0	-1%
Amount per Pupil	5,133		5,312	3%		5,817	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,504,285		3,369,920	-4%		3,670,431	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 and Special Education Coop.

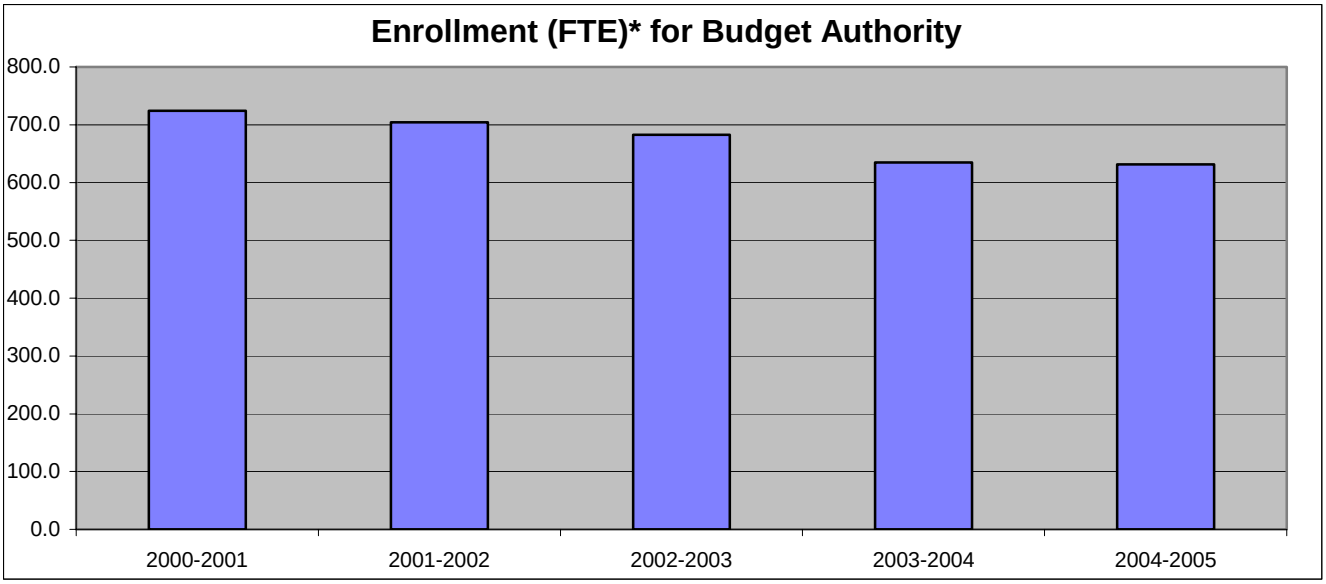
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

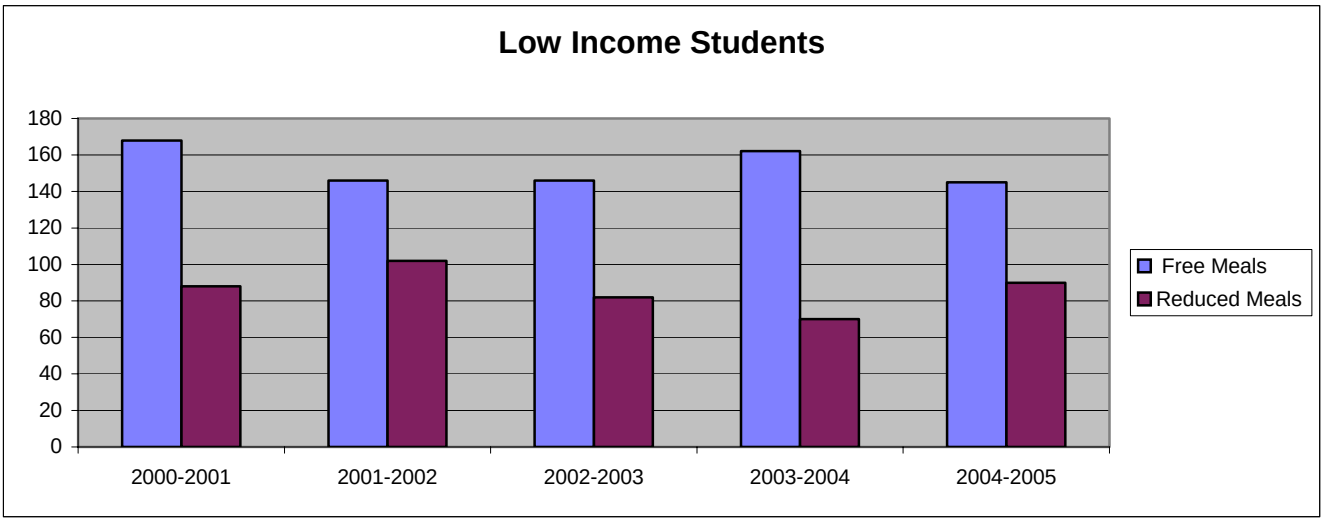
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,428,157	0	3,998,378	0		0	429,779
Supplemental General	730,000	35,517	258,712				435,771
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	294,479	270,479		0	20,000	0	4,000
Driver Training	17,100	19,336	3,108		0	0	4,500
Extraordinary School Program	0	0			0	0	0
Food Service	391,143	26,050	4,365	142,983	0	40,000	177,745
Professional Development	36,948	26,948	0	0	0	10,000	0
Parent Education Program	4,442	0	0	0	0	4,442	0
Summer School	44,500	38,709		0	0	35,000	0
Special Education	958,700	383,837	0	0	0	738,600	0
Vocational Education	80,000			0	0	80,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	9,800	1,800					8,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	188,168	0	188,168				
Bond and Interest #1	459,186	499,947	133,164		0		299,398
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	129,121	0	xxxxxxxxxxx	129,121	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,771,744	1,302,623	4,585,895	272,104	20,000	908,042	1,359,193
Less Transfers	908,042						
TOTAL Budget Expenditures	$6,863,702						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	724.3	704.1	-3%	682.7	-3%	634.4	-7%	631.0	-1%
Number of Students - Free Meals	168	146	-13%	146	0%	162	11%	145	-10%
Number of Students - Reduced Meals	88	102	16%	82	-20%	70	-15%	90	29%

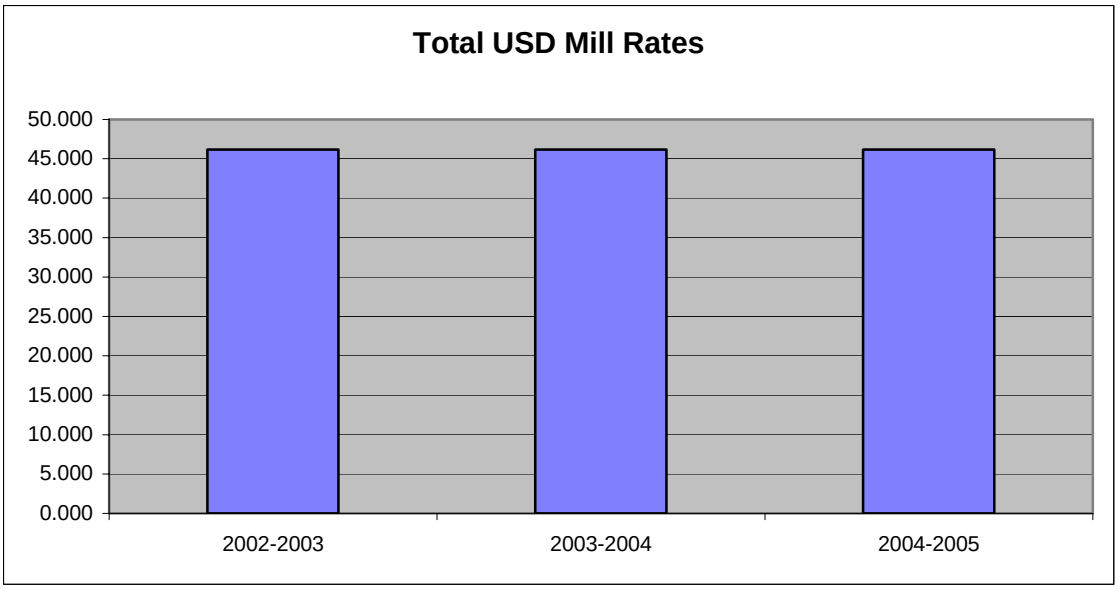




*FTE for state aid and budget authority purposes for general fund.

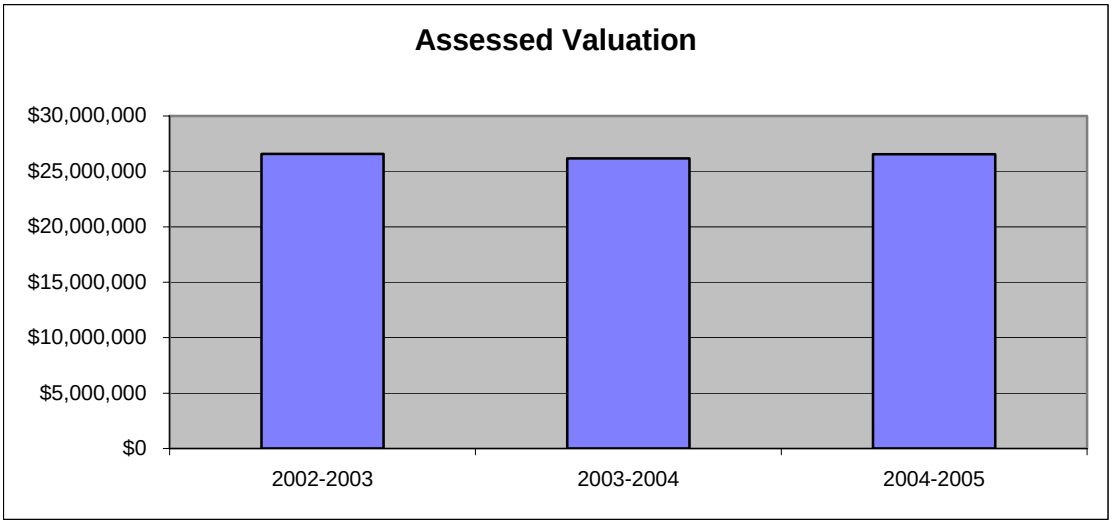
Miscellaneous Information
Mill Rates by Fund

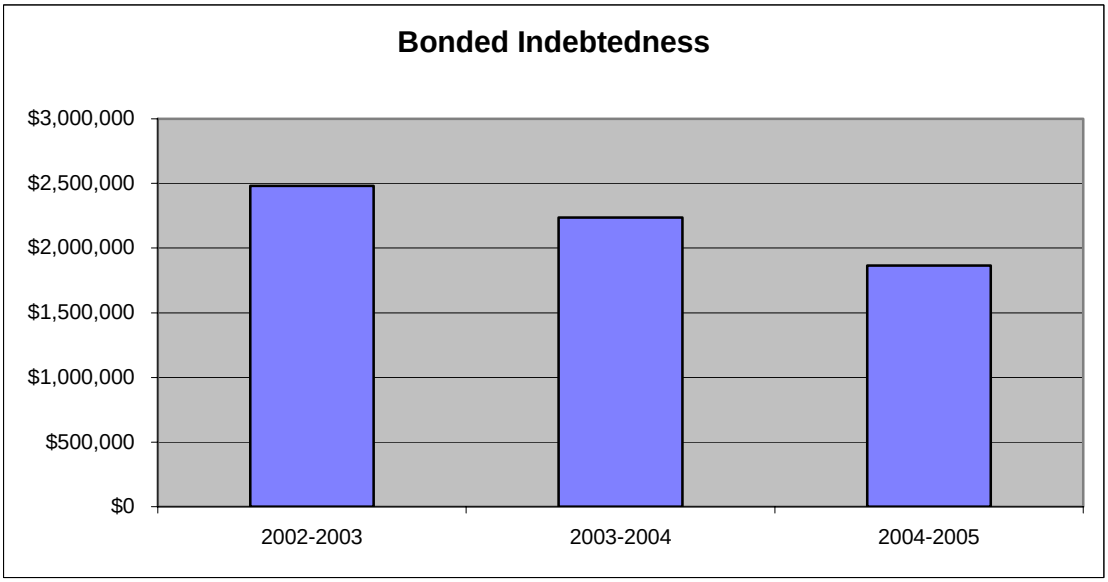
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	15.815	16.654	15.641
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.350	9.540	10.555
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	**46.165**	**46.194**	**46.196**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$26,559,523	$26,170,626	$26,543,758
Bonded Indebtedness	2,480,000	2,235,000	1,865,000





USD# 408
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.7	422,032	54,809	7.7	429,236	55,745	7.7	424,581	55,140
Teachers (Full Time)	49.0	1,851,736	37,791	47.0	1,831,021	38,958	46.0	1,766,987	38,413
Other Certified (Licensed) Personnel	6.1	265,625	43,545	5.1	210,016	41,180	3.0	127,296	42,432
Classified Personnel	26.4	715,434	27,100	26.4	738,996	27,992	24.2	669,651	27,672
Substitutes/Temporary Help	XXXXXXX	105,759	XXXXXXXXXXX	XXXXXXX	123,179	XXXXXXXXXXX	XXXXXXX	120,000	XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses