Budget at a Glance

2003 - 2004

Madison – Virgil USD 386

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Summary of Total Expenditures By Function
(All Funds)

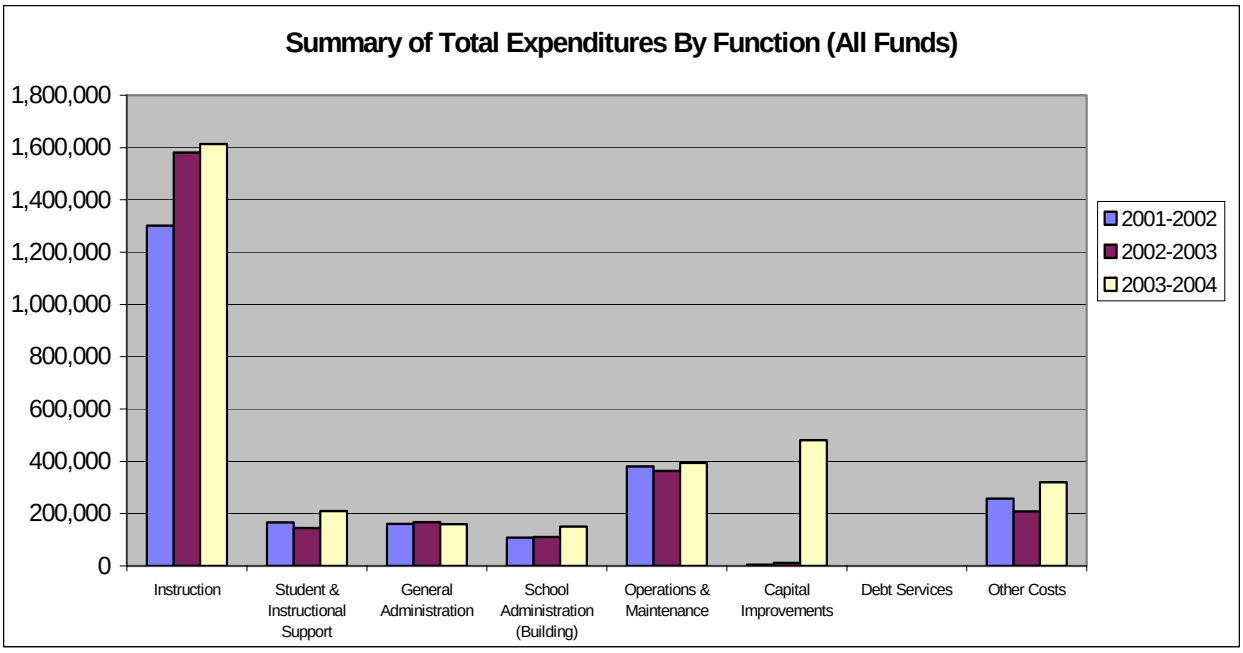
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,300,838	55%	1,580,898	61%	22%	1,613,392	48%	2%
Student & Instructional Support	166,221	7%	144,166	6%	-13%	209,718	6%	45%
General Administration	160,616	7%	167,230	6%	4%	159,699	5%	-5%
School Administration (Building)	107,848	5%	109,960	4%	2%	150,750	5%	37%
Operations & Maintenance	379,842	16%	363,283	14%	-4%	393,745	12%	8%
Capital Improvements	4,973	0%	11,828	0%	138%	480,000	14%	3958%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	257,615	11%	208,765	8%	-19%	320,313	10%	53%
Total Expenditures	2,377,953	100%	2,586,130	100%	9%	3,327,617	100%	29%

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, 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.

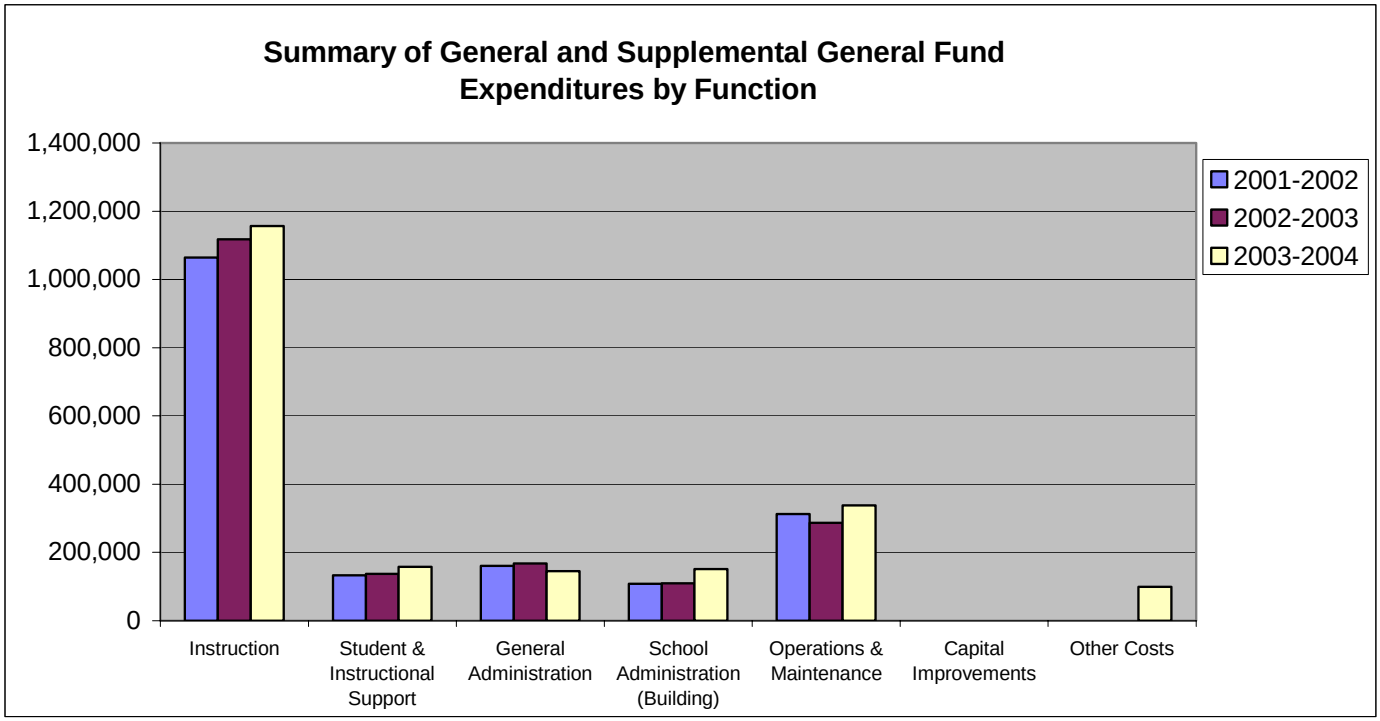
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



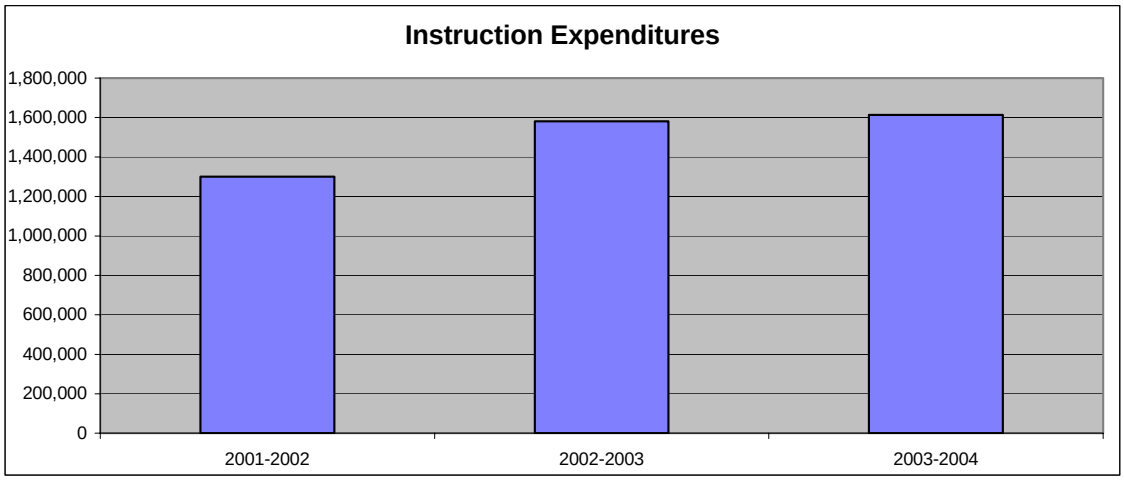
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,063,707	60%	1,117,437	61%	5%	1,156,127	56%	3%
Student & Instructional Support	132,982	7%	137,520	8%	3%	157,796	8%	15%
General Administration	160,616	9%	167,230	9%	4%	144,699	7%	-13%
School Administration (Building)	107,848	6%	109,960	6%	2%	150,750	7%	37%
Operations & Maintenance	312,871	18%	286,976	16%	-8%	337,710	17%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	158	0%	0	0%	-100%	99,500	5%	0%
Total Expenditures	1,778,182	100%	1,819,123	100%	2%	2,046,582	100%	13%
Amount per Pupil	$6,153		$6,465		5%	$7,442		15%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,054,009		1,082,078	3%		1,138,500	5%
Federal Funds	81,247		114,778	41%		120,509	5%
Supplemental General	9,698		35,359	265%		17,627	-50%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	24,051		16,990	-29%		58,436	244%
Driver Education	3,297		3,127	-5%		3,990	28%
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	3,084		9,802	218%		0	-100%
Special Education	79,029		234,190	196%		235,330	0%
Technology Education	17,920		26,346	47%			
Transportation	0		0	0%			
Vocational Education	28,503		29,799	5%		39,000	31%
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		28,429	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	1,300,838		1,580,898	22%		1,613,392	2%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	4,501		5,618	25%		5,867	4%
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	1,300,838		1,580,898	22%		1,613,392	2%



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.

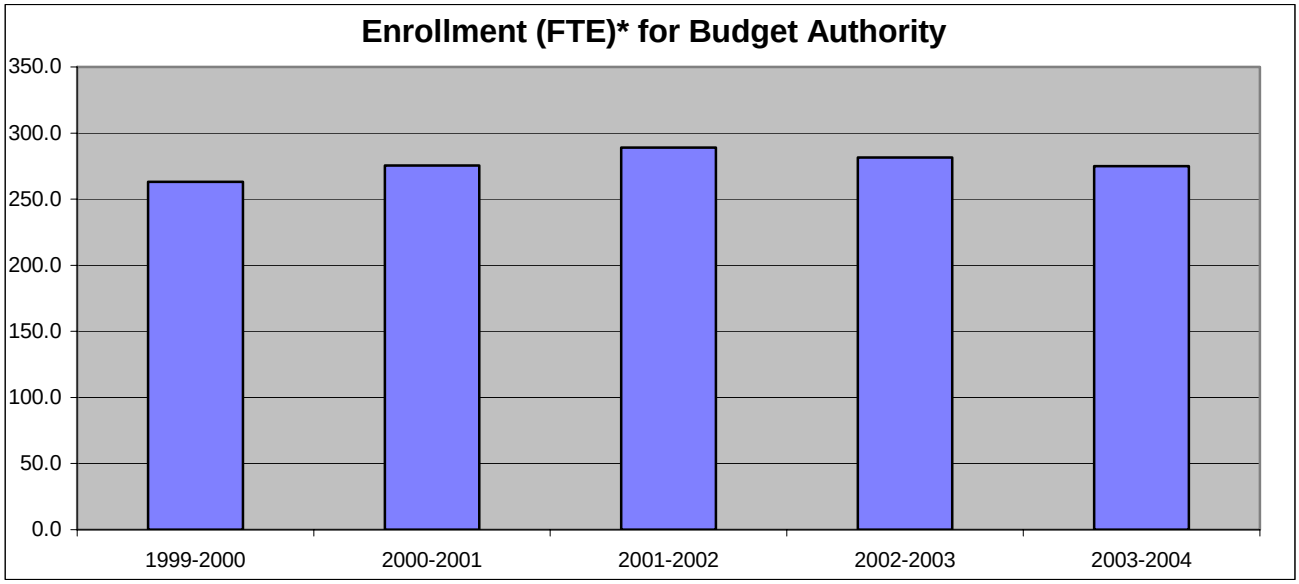
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

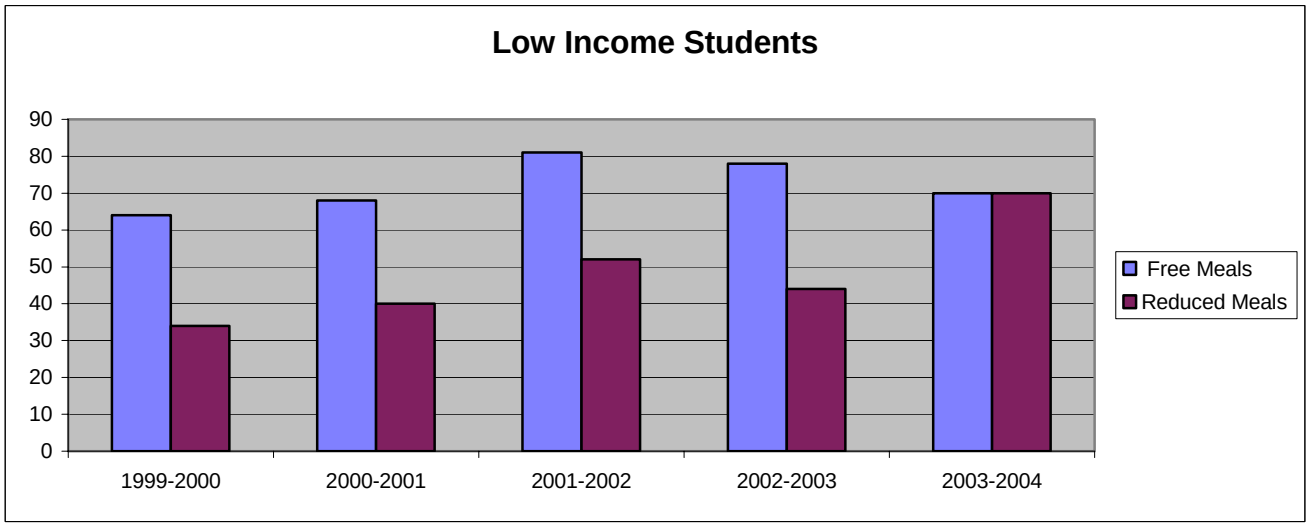
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,126,582	11	1,885,330	0		0	241,241
Supplemental General	260,000	4,663	77,168				178,169
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	601,407	479,683		0	2,625	0	119,099
Driver Training	13,112	2,612	1,500		0	9,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	229,226	25,259	1,864	65,871	0	72,000	64,232
Professional Development	11,951	11,951	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	253,830	33,830	0	0	0	220,000	0
Vocational Education	39,000			0	0	39,000	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	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	0	62,571	0		0		0
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	132,509	-6,518	xxxxxxxxxxx	139,027	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,667,617	614,062	1,965,862	204,898	2,625	340,000	602,741
Less Transfers	340,000						
TOTAL Budget Expenditures	$3,327,617						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	263.0	275.5	5%	289.0	5%	281.4	-3%	275.0	-2%
Number of Students - Free Meals	64	68	6%	81	19%	78	-4%	70	-10%
Number of Students - Reduced Meals	34	40	18%	52	30%	44	-15%	70	59%

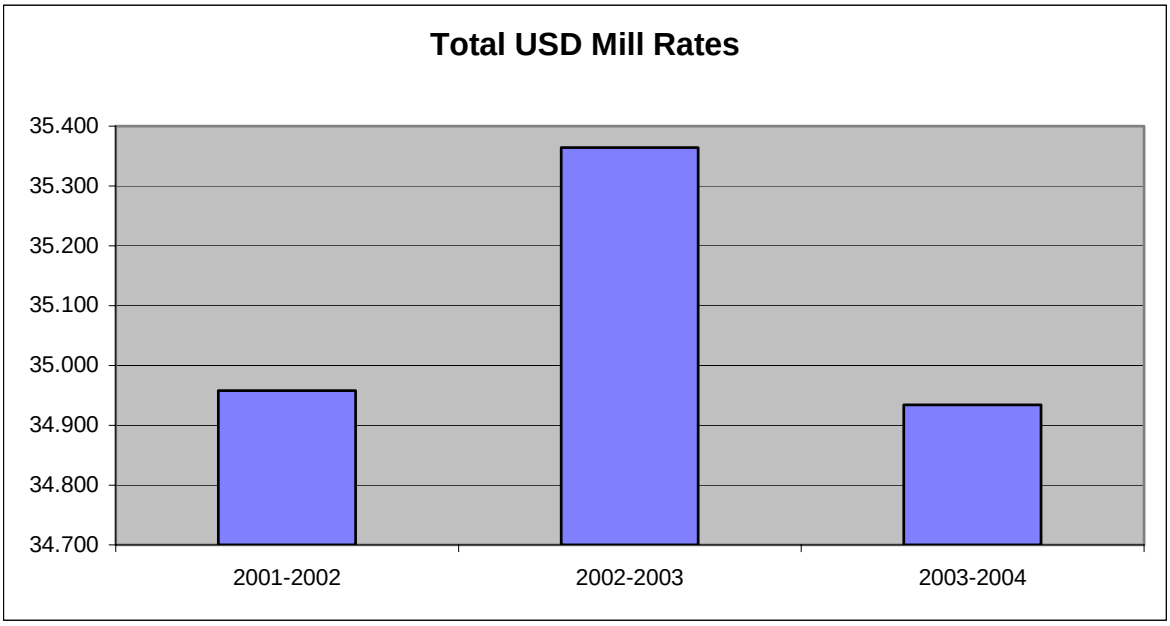




*FTE for state aid and budget authority purposes for general fund.

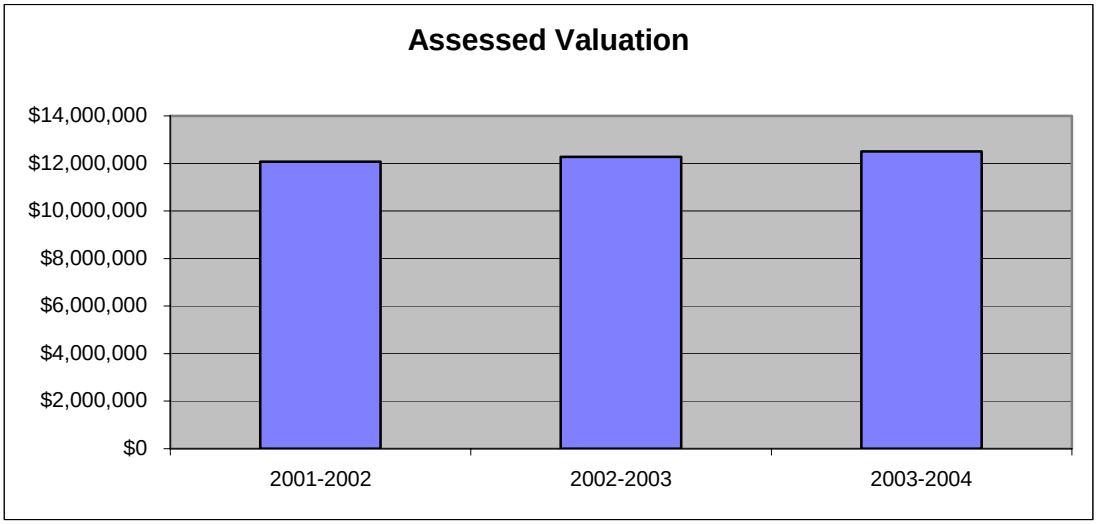
Miscellaneous Information
Mill Rates by Fund

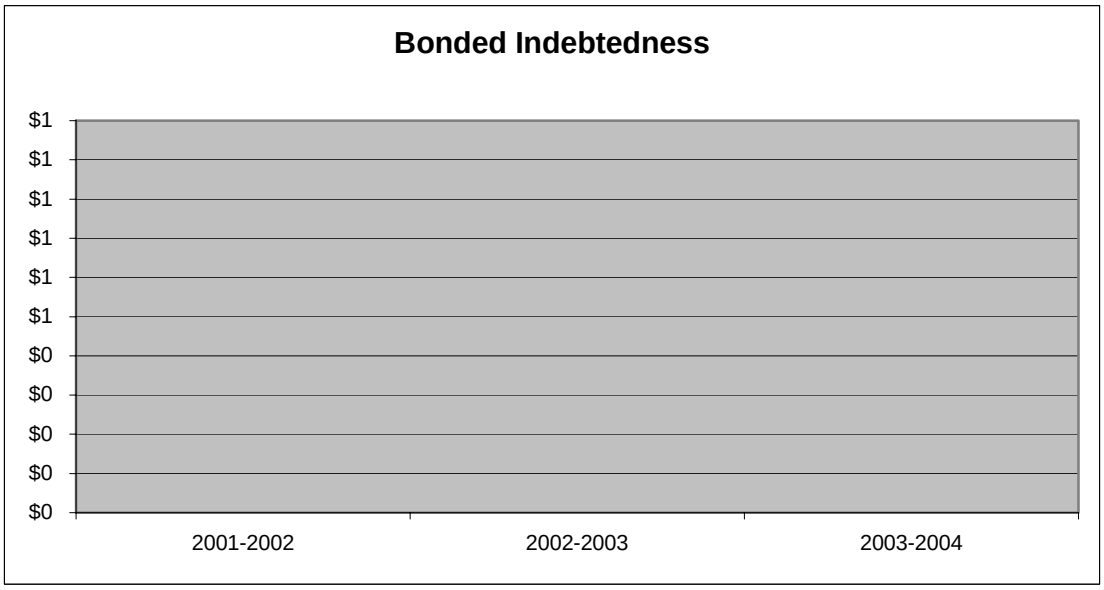
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	10.971	11.876	11.434
Adult Education	0.000	0.000	0.000
Capital Outlay	3.987	3.488	3.500
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**34.958**	**35.364**	**34.934**
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

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$12,072,179	$12,278,847	$12,500,503
Bonded Indebtedness	0	0	0





USD# 386
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	135,130	67,565	2.0	140,011	70,006
Teachers (Full Time)	27.0	947,212	35,082	27.0	954,212	35,341
Other Certified (Licensed) Personnel	3.4	131,286	38,614	3.4	130,181	38,289
Classified Personnel	15.3	352,051	23,010	14.4	337,244	23,420
Substitutes/Temporary Help	XXXXX	47,126	XXXXXXXXXXX	XXXXX	52,000	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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

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