Budget at a Glance

2003 - 2004

USD 380 Vermillion

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2003-04
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

USD# 380

Summary of Total Expenditures By Function
(All Funds)

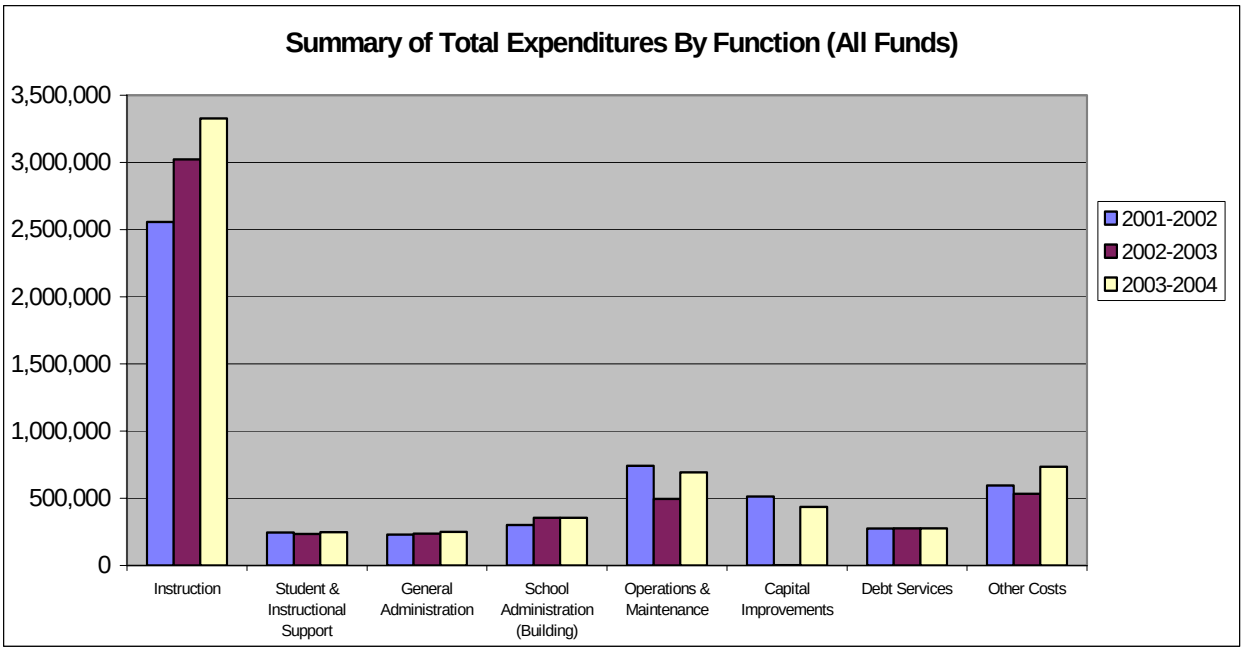
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,557,990	47%	3,022,672	59%	18%	3,326,360	53%	10%
Student & Instructional Support	245,369	4%	235,586	5%	-4%	248,996	4%	6%
General Administration	229,500	4%	237,268	5%	3%	249,590	4%	5%
School Administration (Building)	302,000	6%	355,100	7%	18%	353,495	6%	0%
Operations & Maintenance	742,679	14%	496,962	10%	-33%	692,150	11%	39%
Capital Improvements	512,601	9%	1,405	0%	-100%	436,690	7%	30981%
Debt Services	273,863	5%	275,633	5%	1%	277,493	4%	1%
Other Costs	596,311	11%	534,184	10%	-10%	735,758	12%	38%
Total Expenditures	5,460,313	100%	5,158,810	100%	-6%	6,320,532	100%	23%

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.

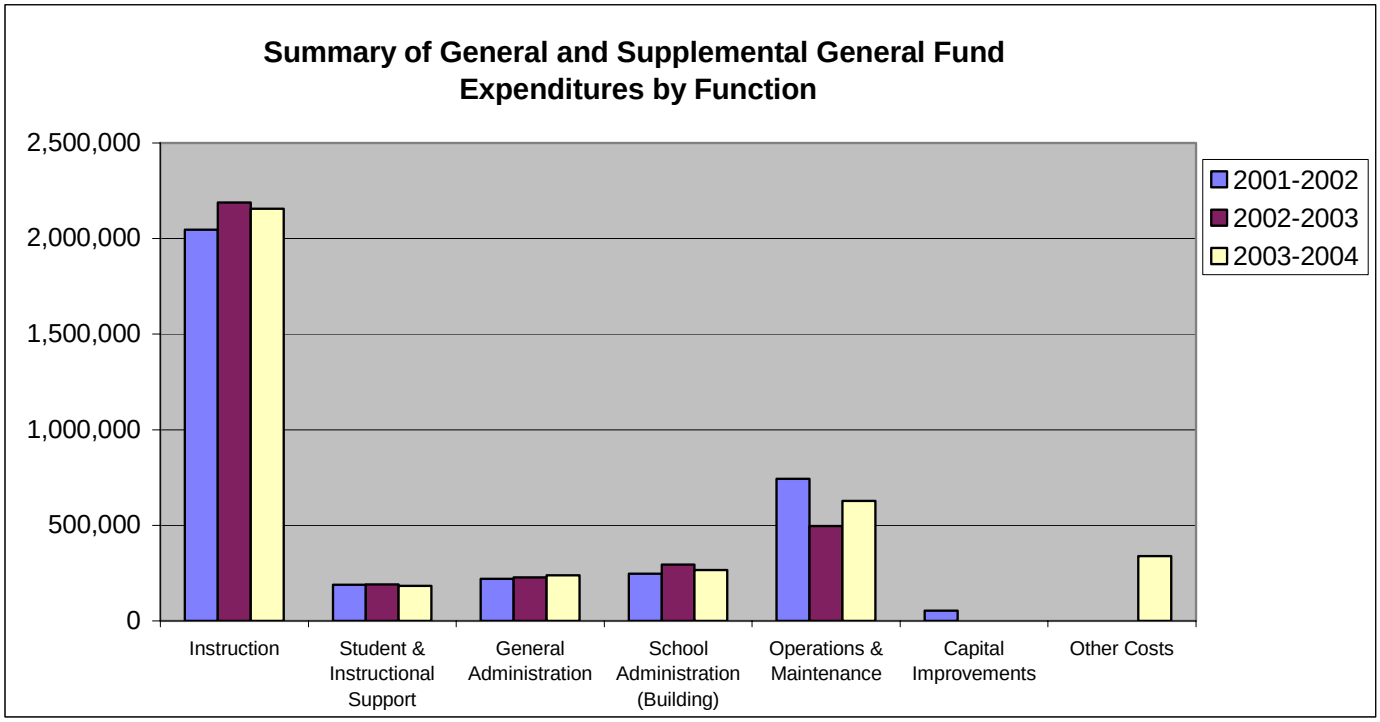
Further definition of what goes into each category:

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



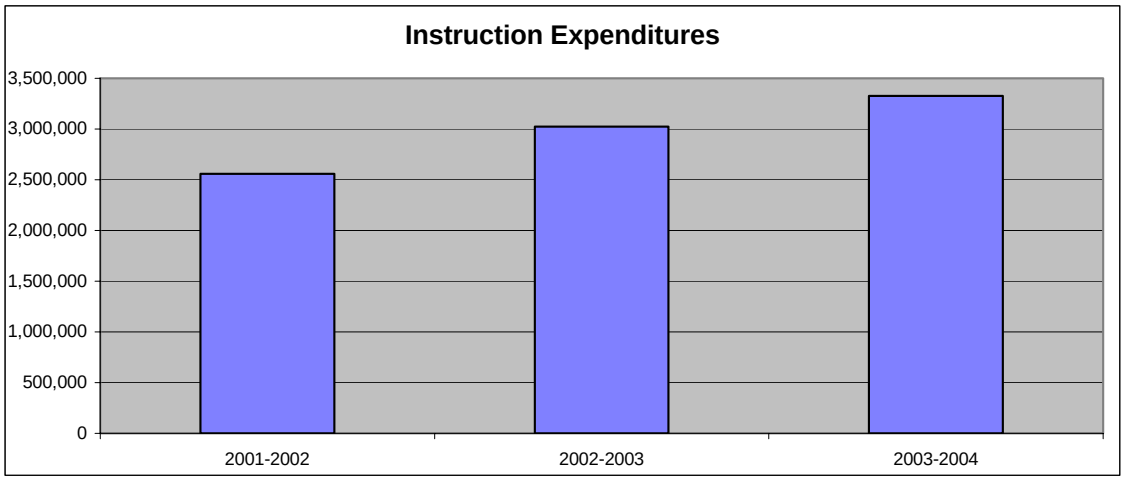
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,047,142	58%	2,189,177	64%	7%	2,156,840	57%	-1%
Student & Instructional Support	190,033	5%	191,512	6%	1%	183,820	5%	-4%
General Administration	221,043	6%	228,991	7%	4%	238,590	6%	4%
School Administration (Building)	247,503	7%	294,188	9%	19%	266,325	7%	-9%
Operations & Maintenance	742,679	21%	496,111	15%	-33%	627,660	16%	27%
Capital Improvements	54,749	2%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	339,139	9%	0%
Total Expenditures	3,503,149	100%	3,399,979	100%	-3%	3,812,374	100%	12%
Amount per Pupil	$5,973		$6,034		1%	$7,080		17%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,774,001		1,839,640	4%		1,832,500	0%
Federal Funds	209,740		291,459	39%		364,465	25%
Supplemental General	273,141		349,537	28%		324,340	-7%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		45,000	0%
Driver Education	8,369		6,554	-22%		10,762	64%
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%		24,600	0%
Special Education	73,344		276,397	277%		464,693	68%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	218,000		254,780	17%		260,000	2%
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	1,395		4,305	209%			
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	2,557,990		3,022,672	18%		3,326,360	10%
Enrollment (FTE)*	586.5		563.5	-4%		538.5	-4%
Amount per Pupil	4,361		5,364	23%		6,177	15%
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	2,557,990		3,022,672	18%		3,326,360	10%



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.

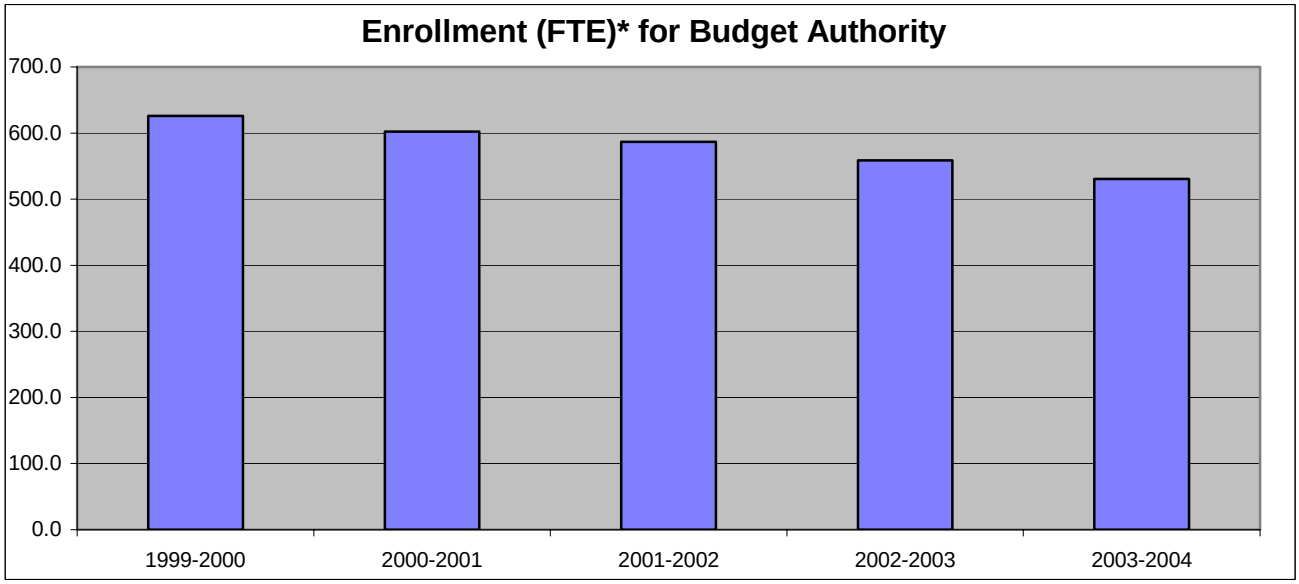
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

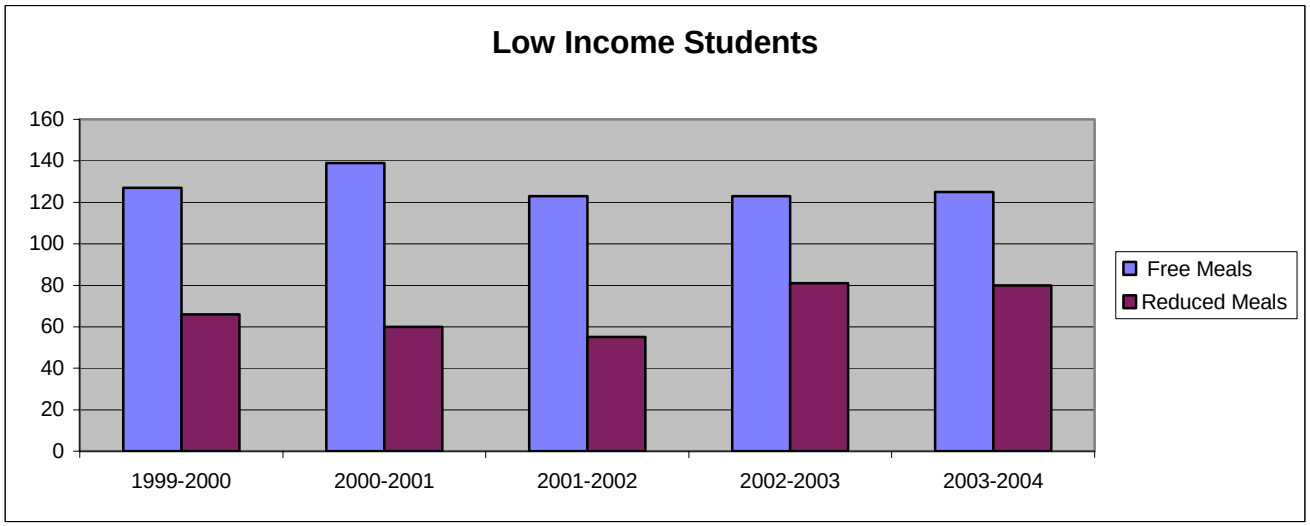
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,798,874	0	3,310,749	0		0	488,125
Supplemental General	650,000	12,300	240,825				396,875
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	571,690	526,690		0	40,000	0	5,000
Driver Training	47,712	42,462	3,000		0	0	2,250
Extraordinary School Program	0	0			0	0	0
Food Service	281,651	75,888	3,893	88,237	0	25,000	88,633
Professional Development	40,208	30,208	0	0	0	10,000	0
Parent Education Program	36,166	85	20,350	0	0	12,500	3,231
Summer School	30,000	0		0	0	30,000	0
Special Education	499,668	200,668	0	0	0	299,000	0
Vocational Education	260,000			0	0	260,000	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	2,000	0					2,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	277,493	290,203	80,469		0		246,660
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	461,570	74,153	xxxxxxxxxxx	415,470	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,957,032	1,252,657	3,659,286	503,707	40,000	636,500	1,232,774
Less Transfers	636,500						
TOTAL Budget Expenditures	$6,320,532						

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)*	626.0	602.0	-4%	586.5	-3%	558.5	-5%	530.5	-5%
Number of Students - Free Meals	127	139	9%	123	-12%	123	0%	125	2%
Number of Students - Reduced Meals	66	60	-9%	55	-8%	81	47%	80	-1%

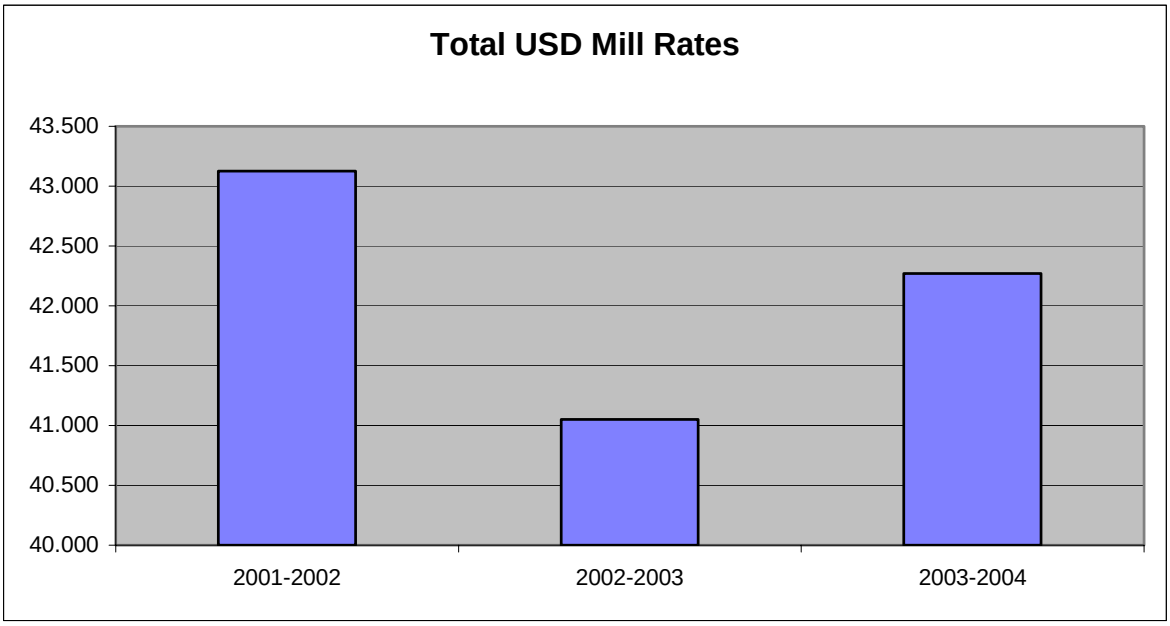




*FTE for state aid and budget authority purposes for general fund.

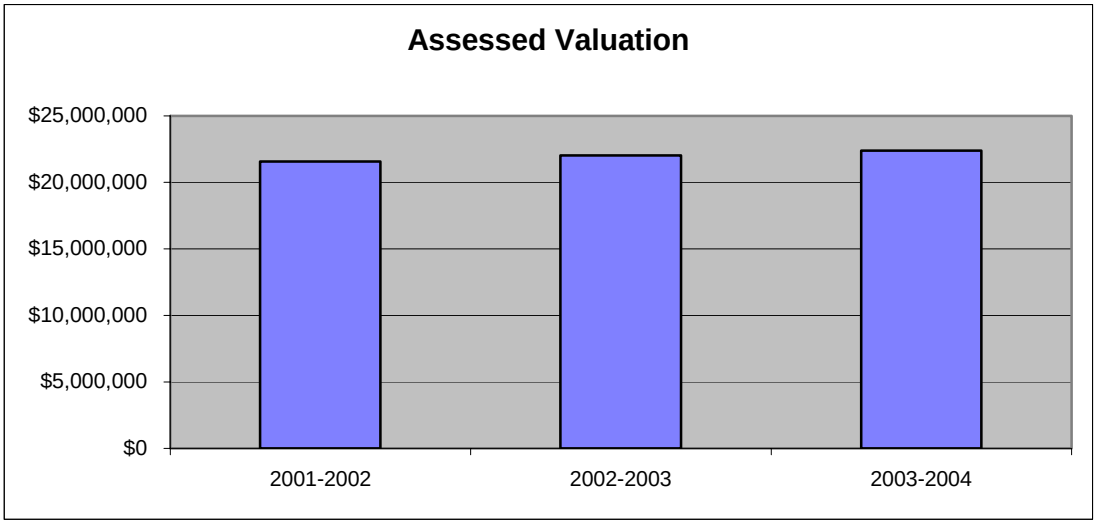
Miscellaneous Information
Mill Rates by Fund

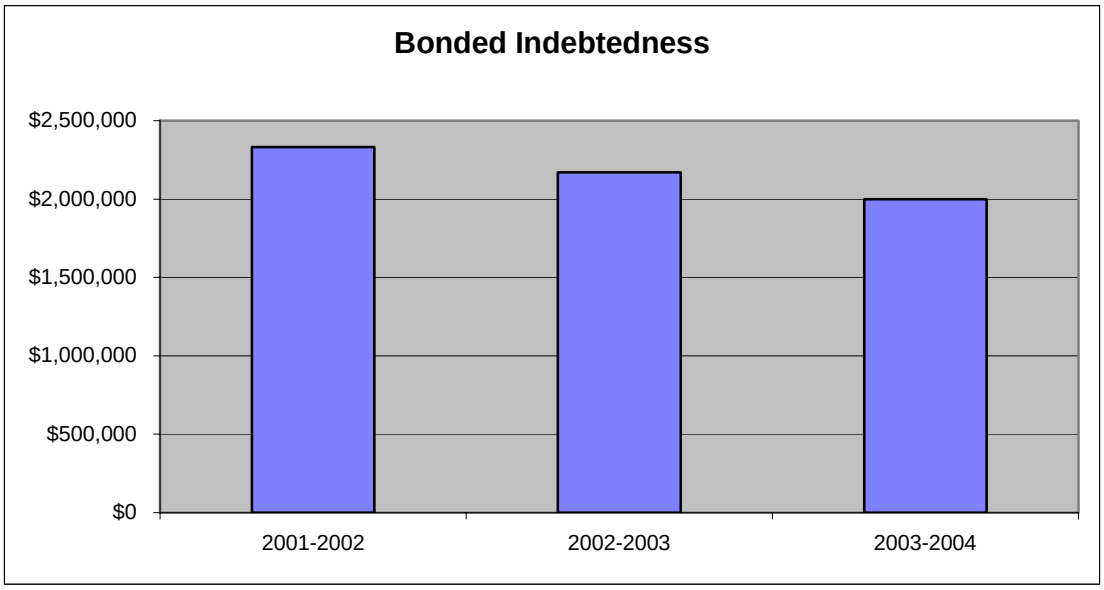
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	14.531	13.257	13.856
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.595	7.793	8.415
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	**43.126**	**41.050**	**42.271**
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	$21,568,928	$22,010,887	$22,378,028
Bonded Indebtedness	2,330,000	2,170,000	2,000,000





USD# 380
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.6	267,400	58,130	3.6	222,024	61,673
Teachers (Full Time)	49.7	1,893,202	38,093	48.6	1,862,947	38,332
Other Certified (Licensed) Personnel	3.6	144,495	40,138	3.1	122,964	39,666
Classified Personnel	24.7	578,026	23,402	23.1	550,881	23,848
Substitutes/Temporary Help	XXXXX	81,277	XXXXXXXXXXX	XXXXX	85,000	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