Budget at a Glance

2004 - 2005

Vermillion

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Summary of Total Expenditures By Function
(All Funds)

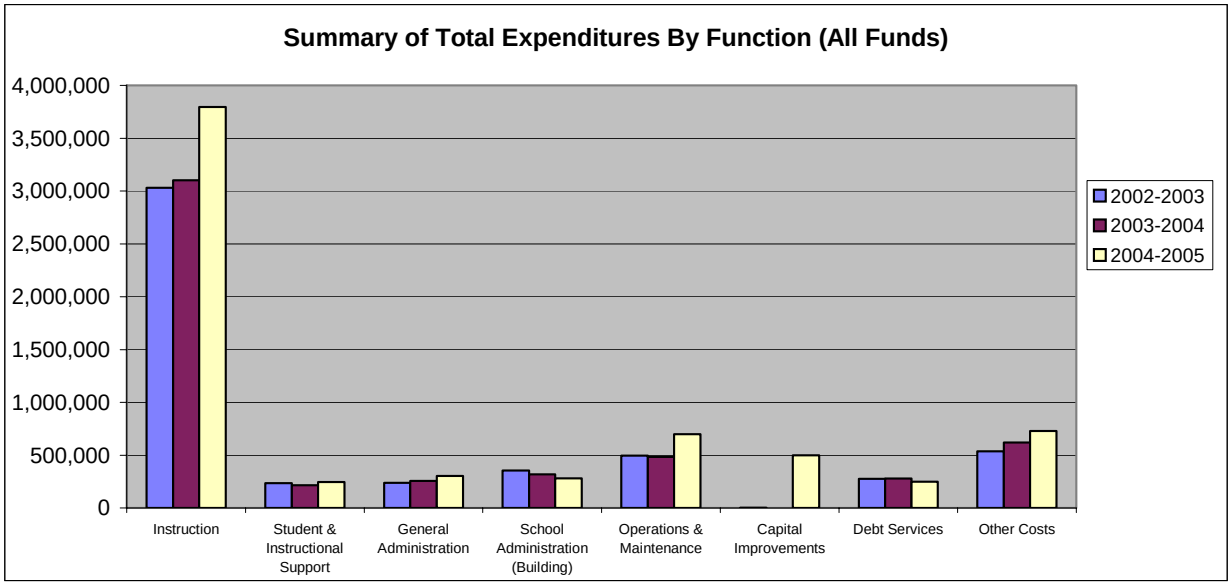
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,030,949	59%	3,100,823	59%	2%	3,794,224	56%	22%
Student & Instructional Support	235,586	5%	214,721	4%	-9%	245,471	4%	14%
General Administration	237,268	5%	255,104	5%	8%	303,487	4%	19%
School Administration (Building)	355,100	7%	318,461	6%	-10%	282,074	4%	-11%
Operations & Maintenance	496,962	10%	484,064	9%	-3%	698,939	10%	44%
Capital Improvements	1,405	0%	242	0%	-83%	500,000	7%	206512%
Debt Services	275,633	5%	277,489	5%	1%	247,900	4%	-11%
Other Costs	537,016	10%	619,095	12%	15%	729,745	11%	18%
Total Expenditures	5,169,919	100%	5,269,999	100%	2%	6,801,840	100%	29%
Amount per Pupil	$9,175		$9,431		3%	$12,631		34%

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.

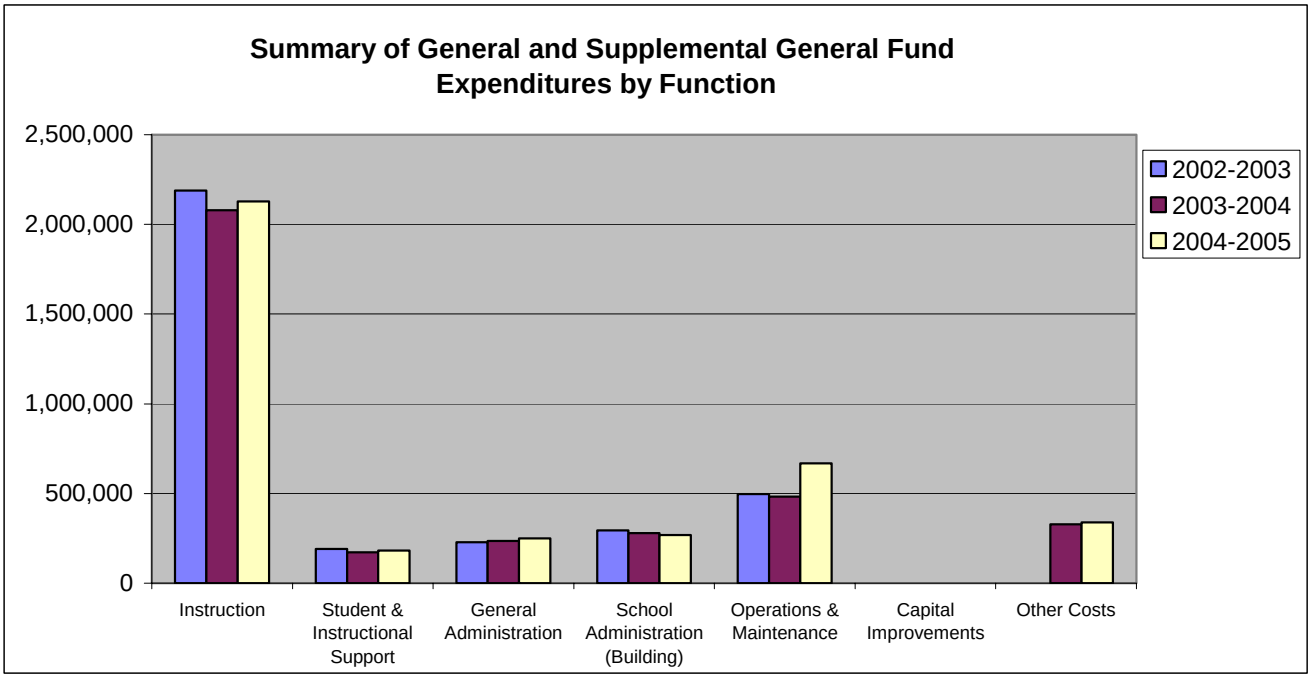
Further definition of what goes into each category:

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



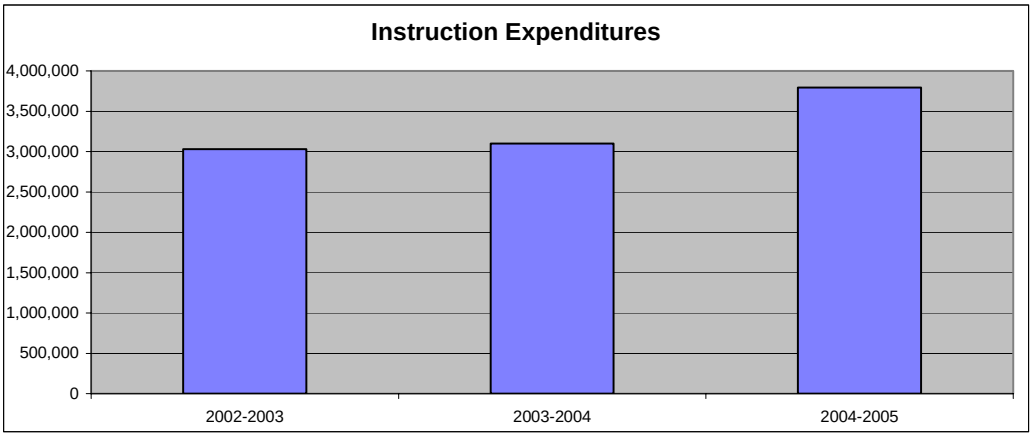
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,189,177	64%	2,078,248	58%	-5%	2,129,078	56%	2%
Student & Instructional Support	191,512	6%	172,875	5%	-10%	181,285	5%	5%
General Administration	228,991	7%	235,841	7%	3%	250,290	7%	6%
School Administration (Building)	294,188	9%	279,650	8%	-5%	268,020	7%	-4%
Operations & Maintenance	496,111	15%	483,318	14%	-3%	668,400	17%	38%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	329,216	9%	0%	339,081	9%	3%
Total Expenditures	3,399,979	100%	3,579,148	100%	5%	3,836,154	100%	7%
Amount per Pupil	$6,034		$6,405		6%	$7,124		11%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,839,640		1,779,279	-3%		1,817,978	2%
Federal Funds	299,736		340,510	14%		305,536	-10%
Supplemental General	349,537		298,969	-14%		311,100	4%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		373,529	0%
Driver Education	6,554		5,787	-12%		37,867	554%
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%		56,136	0%
Special Education	276,397		254,812	-8%		418,573	64%
Technology Education	0						
Transportation	0						
Vocational Education	254,780		249,300	-2%		280,000	12%
Gifts/Grants	0		14,344	0%		87,500	510%
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						106,005	
Contingency Reserve	0		0	0%			
Text Book & Student Material	4,305		157,822	3566%			
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	3,030,949		3,100,823	2%		3,794,224	22%
Enrollment (FTE)*	563.5		558.8	-1%		538.5	-4%
Amount per Pupil	5,379		5,549	3%		7,046	27%
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	3,030,949		3,100,823	2%		3,794,224	22%



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.

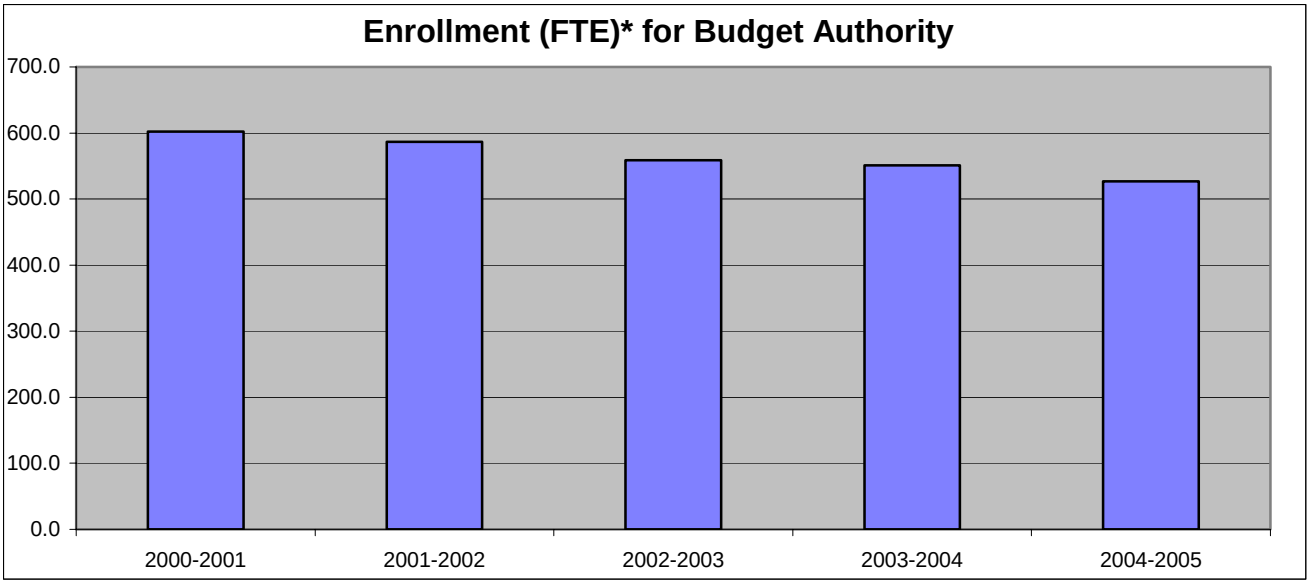
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

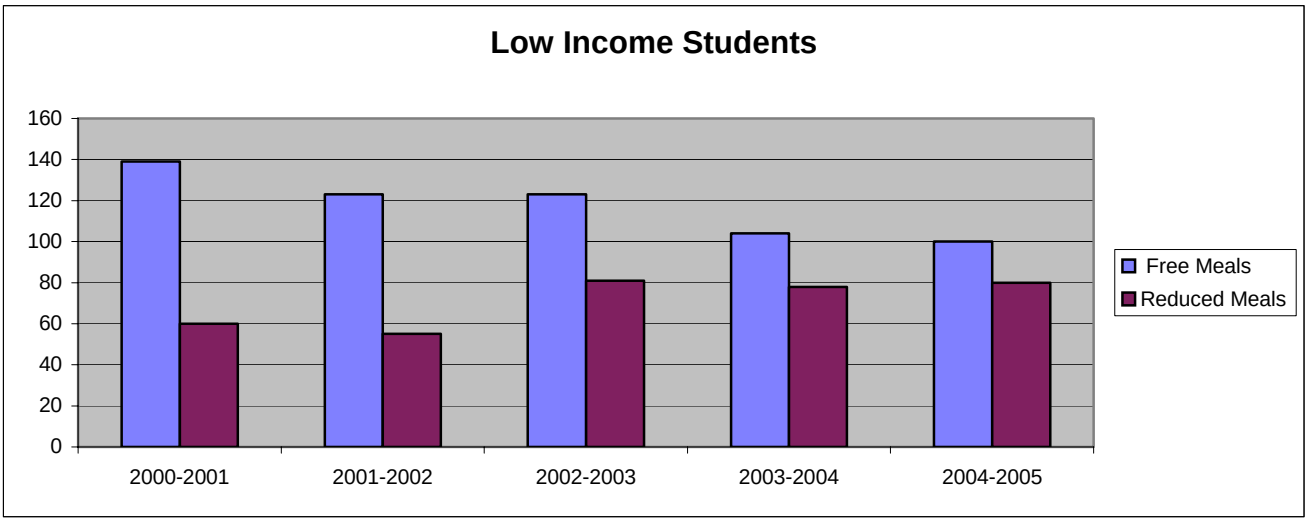
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,808,918	0	3,402,250	0		0	406,668
Supplemental General	650,000	55,715	243,425				350,860
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	873,529	818,529		0	40,000	0	15,000
Driver Training	57,867	52,759	3,108		0	0	2,000
Extraordinary School Program	0	0			0	0	0
Food Service	299,296	73,939	3,893	89,371	0	41,000	91,093
Professional Development	36,102	26,102	0	0	0	10,000	0
Parent Education Program	33,043	1,636	17,607	0	0	12,500	1,300
Summer School	60,000	45,000		0	0	15,000	0
Special Education	503,753	239,489	0	0	0	264,264	0
Vocational Education	280,000			0	0	280,000	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	89,000	0					89,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	145,706	0	145,706				
Bond and Interest #1	247,900	365,933	74,366		0		229,947
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	339,490	56,548	xxxxxxxxxxx	282,942	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	7,424,604	1,735,650	3,890,355	372,313	40,000	622,764	1,185,868
Less Transfers	622,764						
TOTAL Budget Expenditures	$6,801,840						

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)*	602.0	586.5	-3%	558.5	-5%	550.8	-1%	526.5	-4%
Number of Students - Free Meals	139	123	-12%	123	0%	104	-15%	100	-4%
Number of Students - Reduced Meals	60	55	-8%	81	47%	78	-4%	80	3%

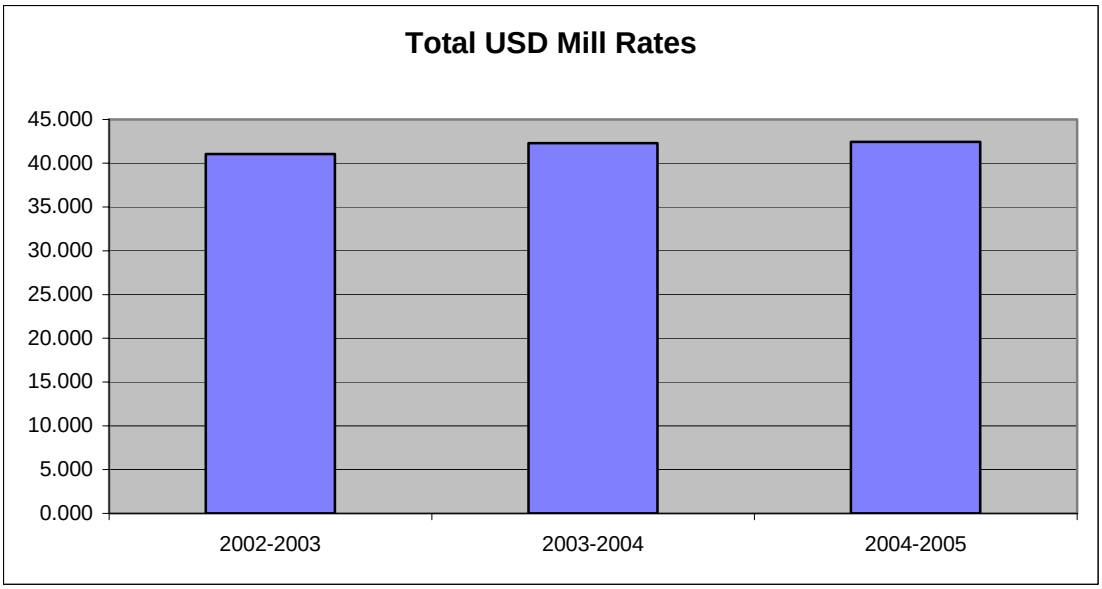




*FTE for state aid and budget authority purposes for general fund.

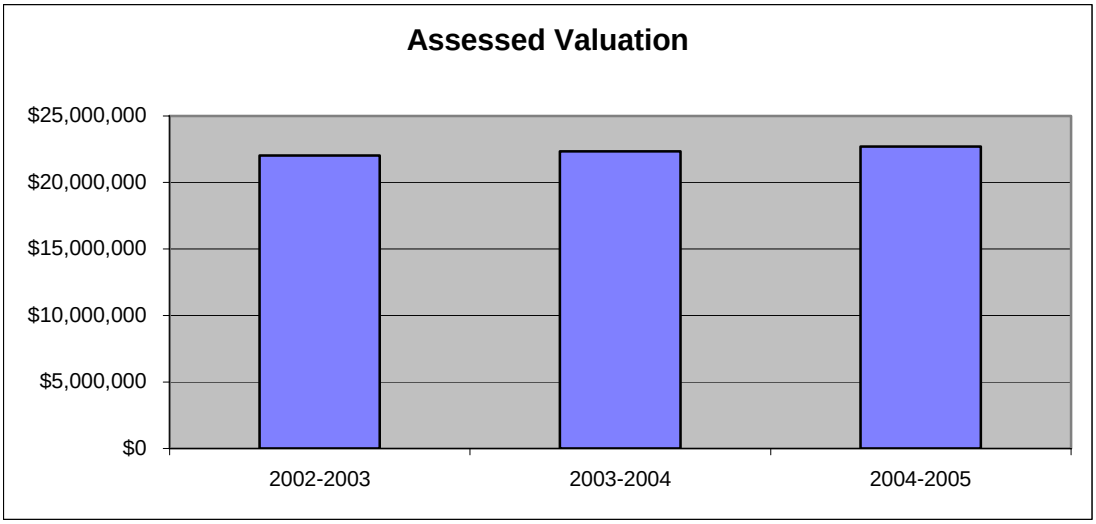
Miscellaneous Information
Mill Rates by Fund

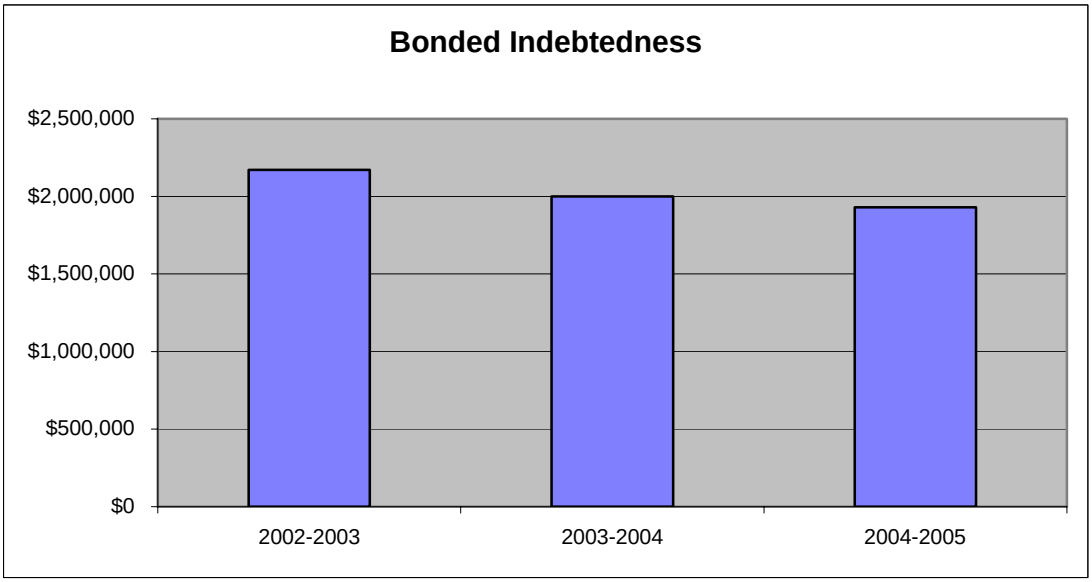
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.257	13.882	13.669
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	7.793	8.430	8.776
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	**41.050**	**42.312**	**42.445**
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	$22,010,887	$22,335,836	$22,696,801
Bonded Indebtedness	2,170,000	2,000,000	1,930,000





USD# 380
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)	4.6	267,400	58,130	3.6	222,024	61,673	4.2	245,973	58,565
Teachers (Full Time)	49.7	1,893,202	38,093	48.6	1,862,947	38,332	46.4	1,835,934	39,568
Other Certified (Licensed) Personnel	3.6	144,495	40,138	3.1	122,964	39,666	3.0	121,474	40,491
Classified Personnel	24.7	578,026	23,402	23.1	550,881	23,848	22.4	520,413	23,233
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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