Budget at a Glance

2004 - 2005

Madison-Virgil

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Summary of Total Expenditures By Function
(All Funds)

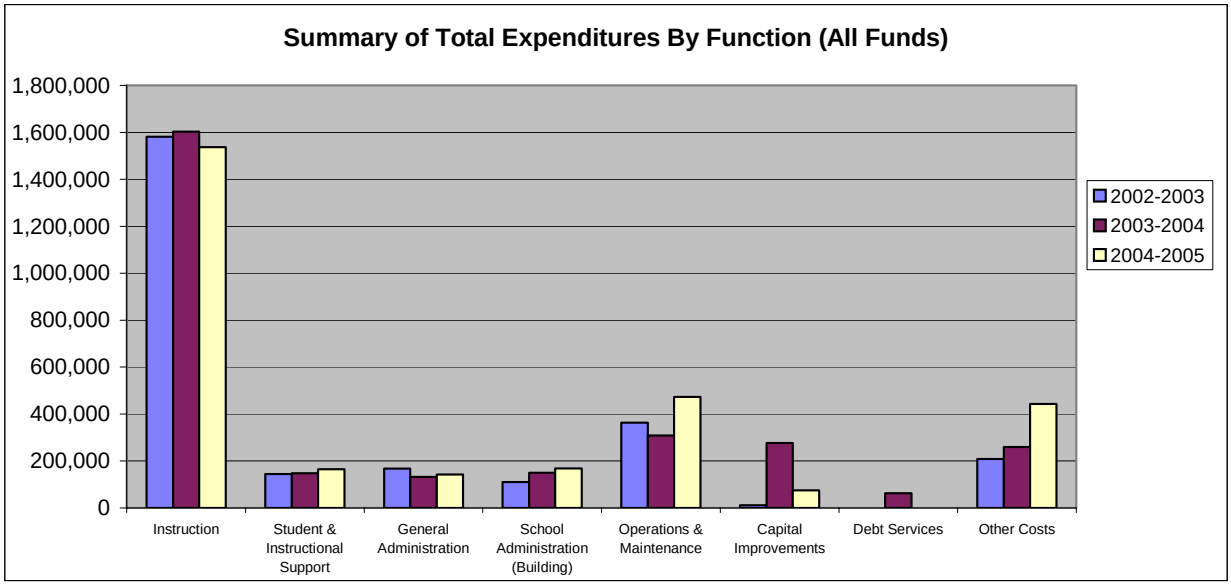
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,580,898	61%	1,602,929	54%	1%	1,536,450	51%	-4%
Student & Instructional Support	144,166	6%	147,585	5%	2%	165,646	6%	12%
General Administration	167,230	6%	132,674	5%	-21%	142,890	5%	8%
School Administration (Building)	109,960	4%	150,498	5%	37%	168,868	6%	12%
Operations & Maintenance	363,283	14%	308,275	10%	-15%	472,474	16%	53%
Capital Improvements	11,828	0%	277,384	9%	2245%	75,000	2%	-73%
Debt Services	0	0%	62,571	2%	0%	0	0%	-100%
Other Costs	208,765	8%	259,243	9%	24%	443,337	15%	71%
Total Expenditures	2,586,130	100%	2,941,159	100%	14%	3,004,665	100%	2%
Amount per Pupil	$9,190		$10,695		16%	$12,519		17%

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.

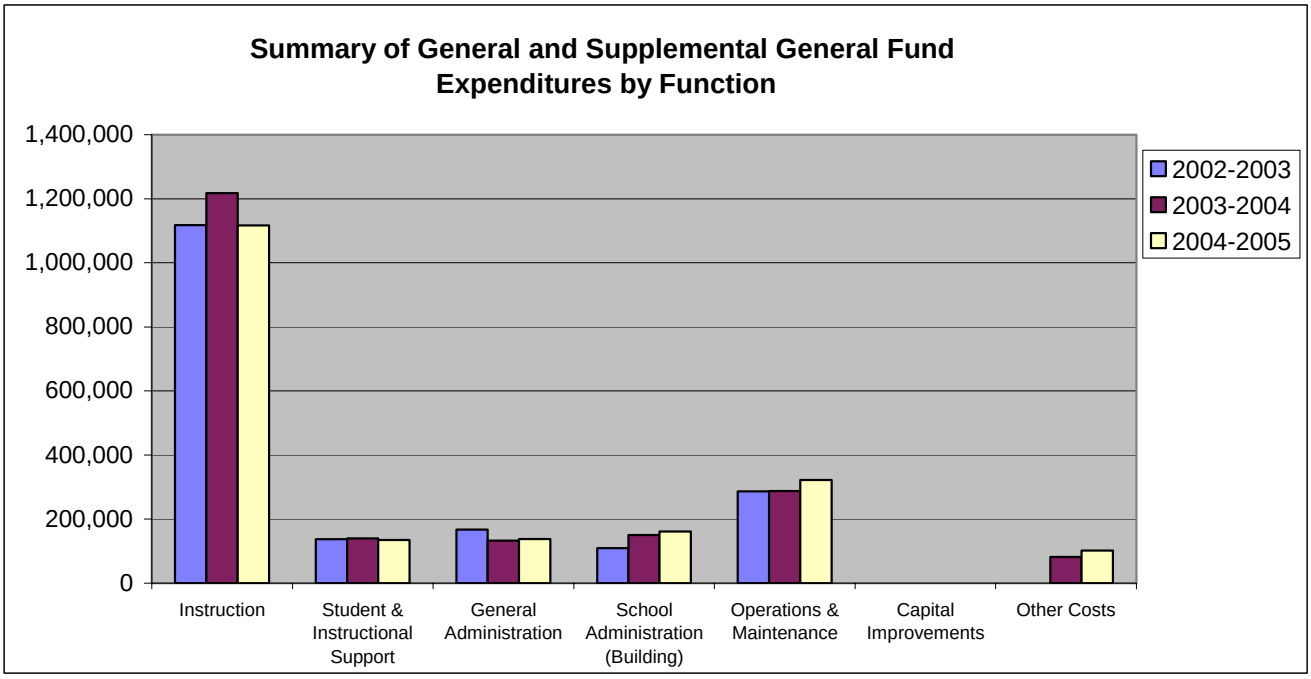
Further definition of what goes into each category:

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



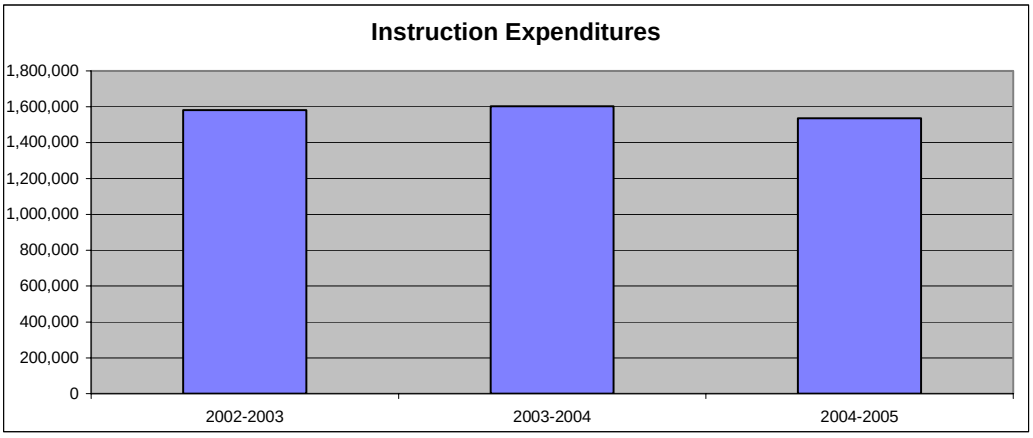
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,117,437	61%	1,218,140	61%	9%	1,116,503	57%	-8%
Student & Instructional Support	137,520	8%	140,268	7%	2%	135,071	7%	-4%
General Administration	167,230	9%	132,674	7%	-21%	138,111	7%	4%
School Administration (Building)	109,960	6%	150,498	7%	37%	161,700	8%	7%
Operations & Maintenance	286,976	16%	288,007	14%	0%	322,250	16%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	82,387	4%	0%	101,885	5%	24%
Total Expenditures	1,819,123	100%	2,011,974	100%	11%	1,975,520	100%	-2%
Amount per Pupil	$6,465		$7,316		13%	$8,231		13%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,082,078		1,140,534	5%		1,116,503	-2%
Federal Funds	114,778		109,957	-4%		0	-100%
Supplemental General	35,359		77,606	119%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	16,990		549	-97%		82,881	14997%
Driver Education	3,127		2,962	-5%		6,495	119%
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	9,802		0	-100%		0	0%
Special Education	234,190		222,686	-5%		223,000	0%
Technology Education	26,346						
Transportation	0						
Vocational Education	29,799		21,001	-30%		27,600	31%
Gifts/Grants	0		0	0%		25,000	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						54,971	
Contingency Reserve	0		0	0%			
Text Book & Student Material	28,429		27,634	-3%			
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	1,580,898		1,602,929	1%		1,536,450	-4%
Enrollment (FTE)*	281.4		275.0	-2%		240.0	-13%
Amount per Pupil	5,618		5,829	4%		6,402	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	1,580,898		1,602,929	1%		1,536,450	-4%



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.

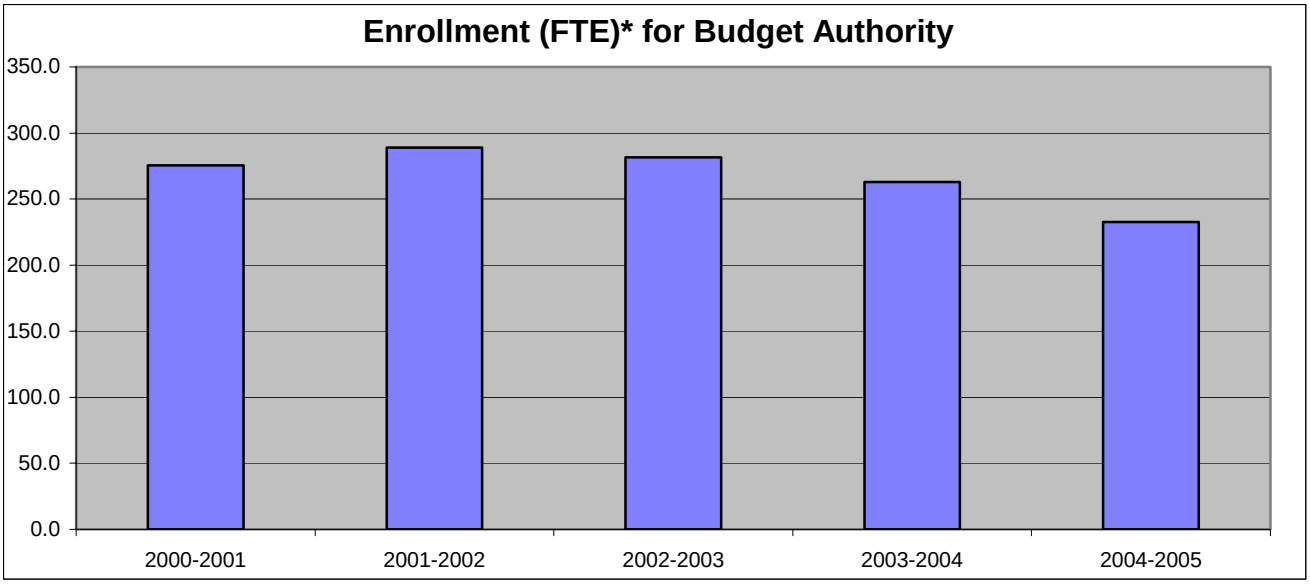
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

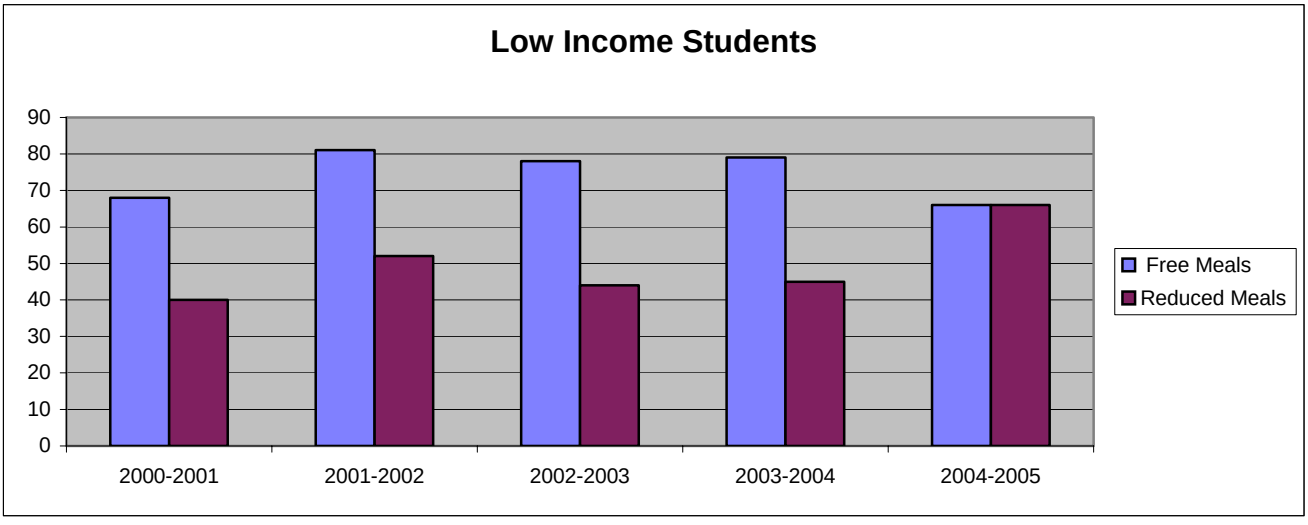
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,029,620	42	1,839,269	0		0	190,309
Supplemental General	266,000	31,827	71,235				162,938
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	407,881	380,572		0	0	0	27,309
Driver Training	10,195	6,096	1,680		0	2,500	0
Extraordinary School Program	0	0			0	0	0
Food Service	213,692	30,000	1,710	60,477	0	55,000	66,505
Professional Development	0	4,634	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	262,727	27,727	0	0	0	235,000	0
Vocational Education	27,600			0	0	27,600	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	25,000	0					25,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	82,050	0	82,050				
Bond and Interest #1	0	0	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	0	6,330	xxxxxxxxxx	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx
SUBTOTAL	3,324,765	487,228	1,995,944	60,477	0	320,100	472,061
Less Transfers	320,100						
TOTAL Budget Expenditures	$3,004,665						

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)*	275.5	289.0	5%	281.4	-3%	262.9	-7%	232.5	-12%
Number of Students - Free Meals	68	81	19%	78	-4%	79	1%	66	-16%
Number of Students - Reduced Meals	40	52	30%	44	-15%	45	2%	66	47%

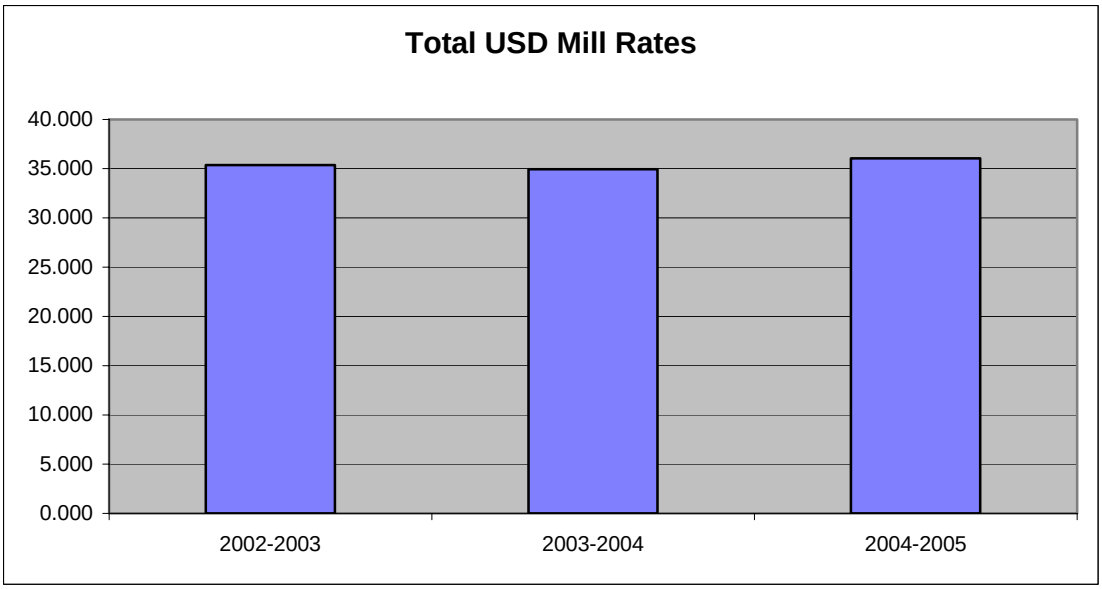




*FTE for state aid and budget authority purposes for general fund.

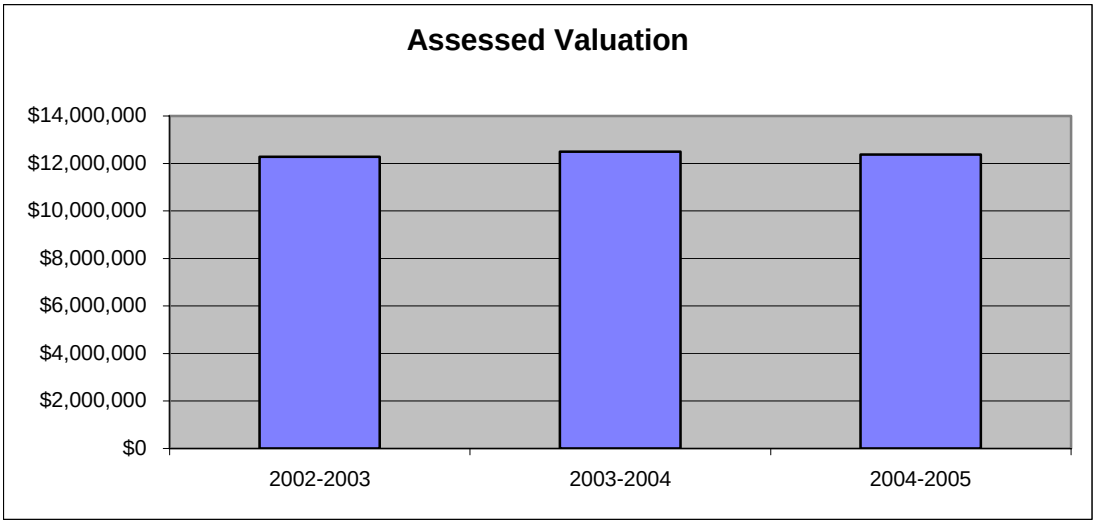
Miscellaneous Information
Mill Rates by Fund

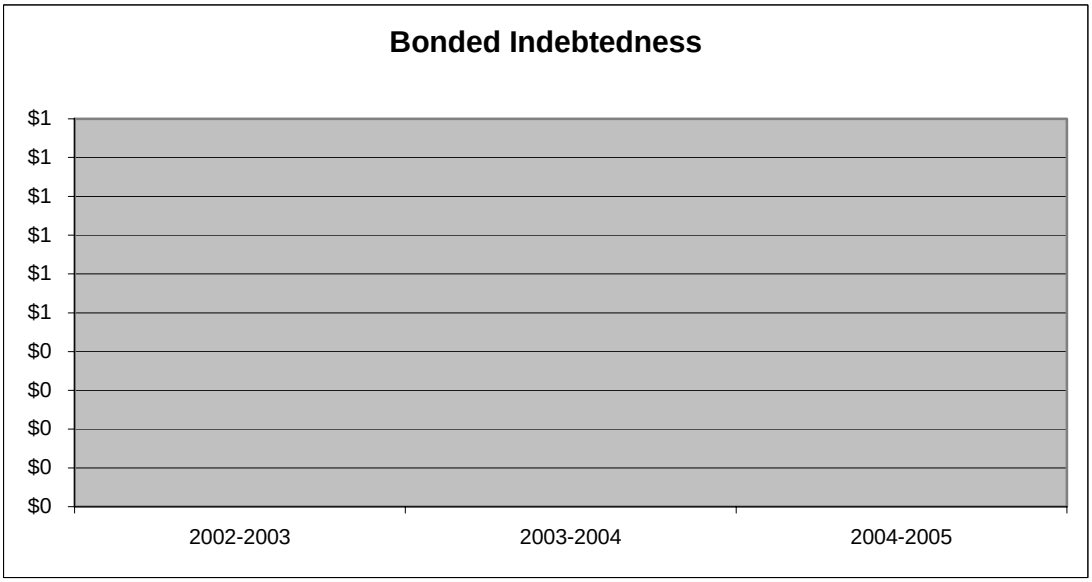
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.876	11.447	14.036
Adult Education	0.000	0.000	0.000
Capital Outlay	3.488	3.504	2.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**35.364**	**34.951**	**36.036**
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	$12,278,847	$12,487,365	$12,374,523
Bonded Indebtedness	0	0	0





USD# 386
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)	2.0	135,130	67,565	2.0	136,464	68,232	2.0	146,917	73,459
Teachers (Full Time)	27.0	947,212	35,082	27.0	971,472	35,980	24.5	916,548	37,410
Other Certified (Licensed) Personnel	3.4	131,286	38,614	2.6	108,861	41,870	2.6	116,129	44,665
Classified Personnel	15.3	352,051	23,010	14.8	349,169	23,593	12.8	315,690	24,663
Substitutes/Temporary Help	XXXXXXX	47,126	XXXXXXXXXXX	XXXXXXX	69,043	XXXXXXXXXXX	XXXXXXX	60,000	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