2008-09 Budget at a Glance

USD 386 - Madison-Virgil

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Summary of Total Expenditures By Function
(All Funds)

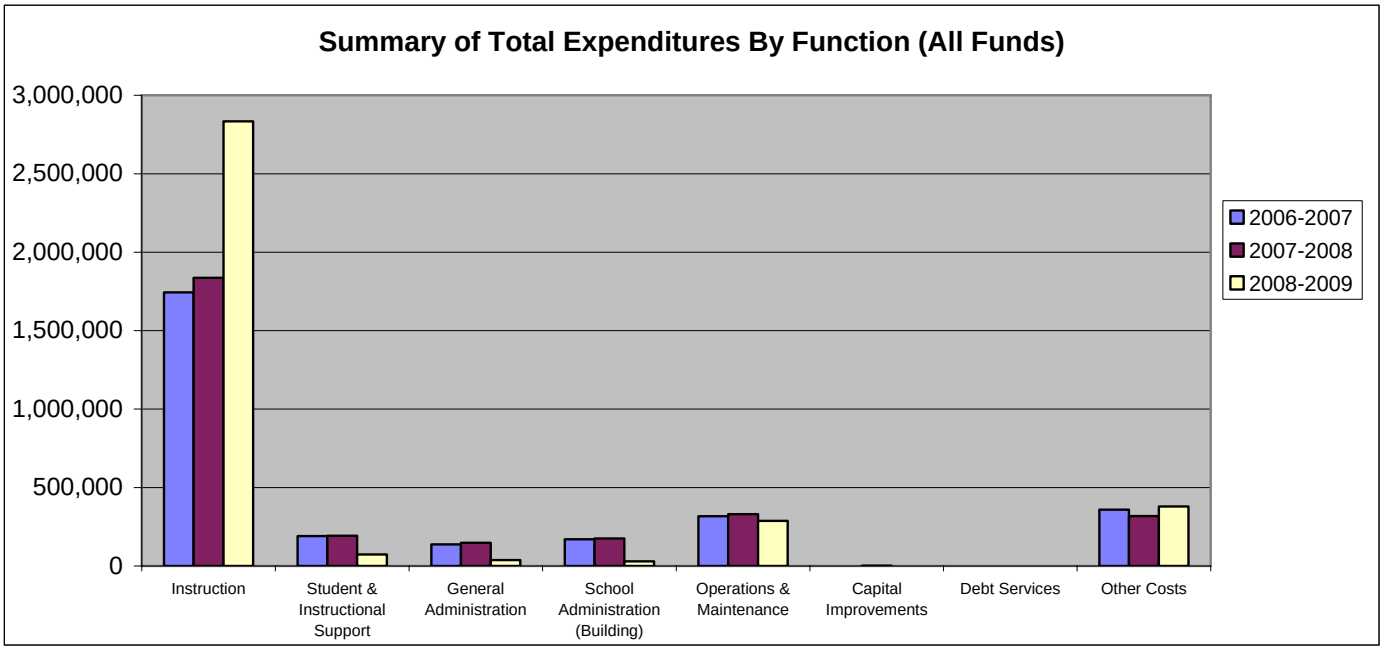
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,744,221	60%	1,835,699	61%	5%	2,834,285	78%	54%
Student & Instructional Support	190,683	7%	192,650	6%	1%	72,785	2%	-62%
General Administration	137,876	5%	147,933	5%	7%	37,947	1%	-74%
School Administration (Building)	169,537	6%	174,948	6%	3%	29,535	1%	-83%
Operations & Maintenance	316,787	11%	329,569	11%	4%	287,060	8%	-13%
Capital Improvements	0	0%	1,341	0%	0%	0	0%	-100%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	359,341	12%	317,469	11%	-12%	378,709	10%	19%
Total Expenditures	2,918,445	100%	2,999,609	100%	3%	3,640,321	100%	21%
Amount per Pupil	$11,225		$11,998		7%	$16,547		38%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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.

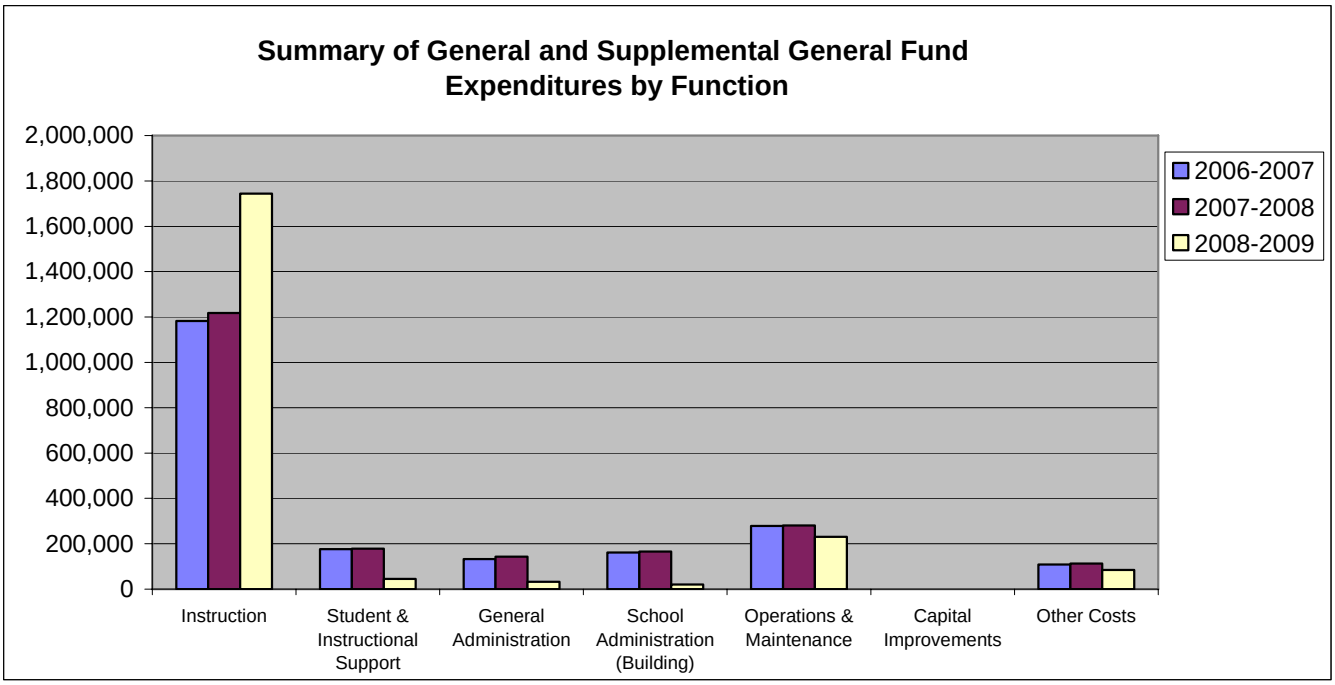
Further definition of what goes into each category:

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

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,182,146	58%	1,217,969	58%	3%	1,744,135	81%	43%
Student & Instructional Support	176,186	9%	178,855	9%	2%	44,800	2%	-75%
General Administration	132,650	7%	142,799	7%	8%	32,300	1%	-77%
School Administration (Building)	161,584	8%	165,686	8%	3%	20,500	1%	-88%
Operations & Maintenance	278,405	14%	280,701	13%	1%	230,200	11%	-18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	108,587	5%	112,745	5%	4%	84,155	4%	-25%
Total Expenditures	2,039,558	100%	2,098,755	100%	3%	2,156,090	100%	3%
Amount per Pupil	$7,844		$8,395		7%	$9,800		17%



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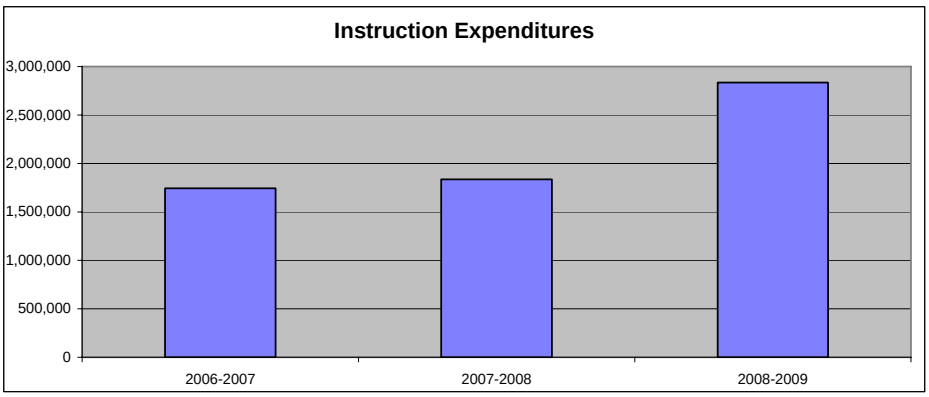
Instruction Expenditures (1000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	1,130,857		1,151,105	2%		1,660,635	44%
Federal Funds	100,229		84,461	-16%		84,776	0%
Supplemental General	51,289		66,864	30%		83,500	25%
At Risk (4yr Old)	10,013		10,241	2%		15,000	46%
At Risk (K-12)	67,216		61,941	-8%		65,000	5%
Bilingual Education	0		0	0%		0	0%
Virtual Education						0	
Capital Outlay	11,328		1,077	-90%		446,634	41370%
Driver Education	4,563		3,390	-26%		12,200	260%
Declining Enrollment	0		0	0%		0	0%
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%		0	0%
Special Education	253,970		291,520	15%		298,217	2%
Cost of Living	0		0	0%		0	0%
Vocational Education	5,146		43,759	750%		45,000	3%
Gifts/Grants	1,730		20,367	1077%		50,000	145%
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	60,450		66,657	10%		73,323	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	47,430		34,317	-28%			
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	1,744,221		1,835,699	5%		2,834,285	54%
Enrollment (FTE)*	260.0		250.0	-4%		220.0	-12%
Amount per Pupil	6,709		7,343	9%		12,883	75%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,744,221		1,835,699	5%		2,834,285	54%



NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

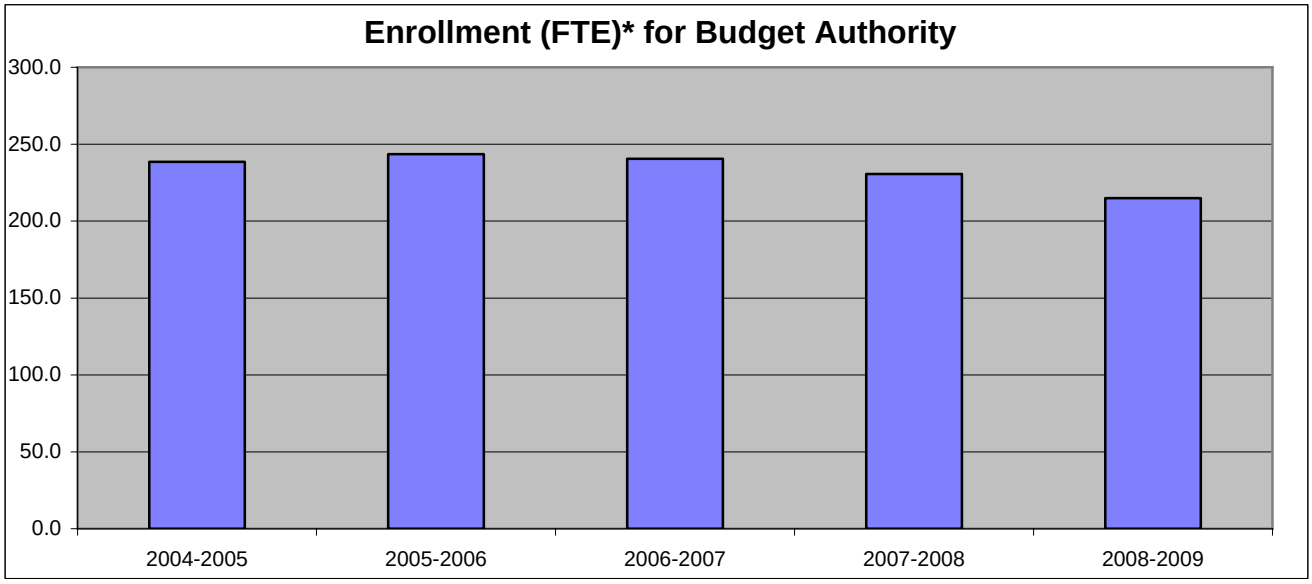
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

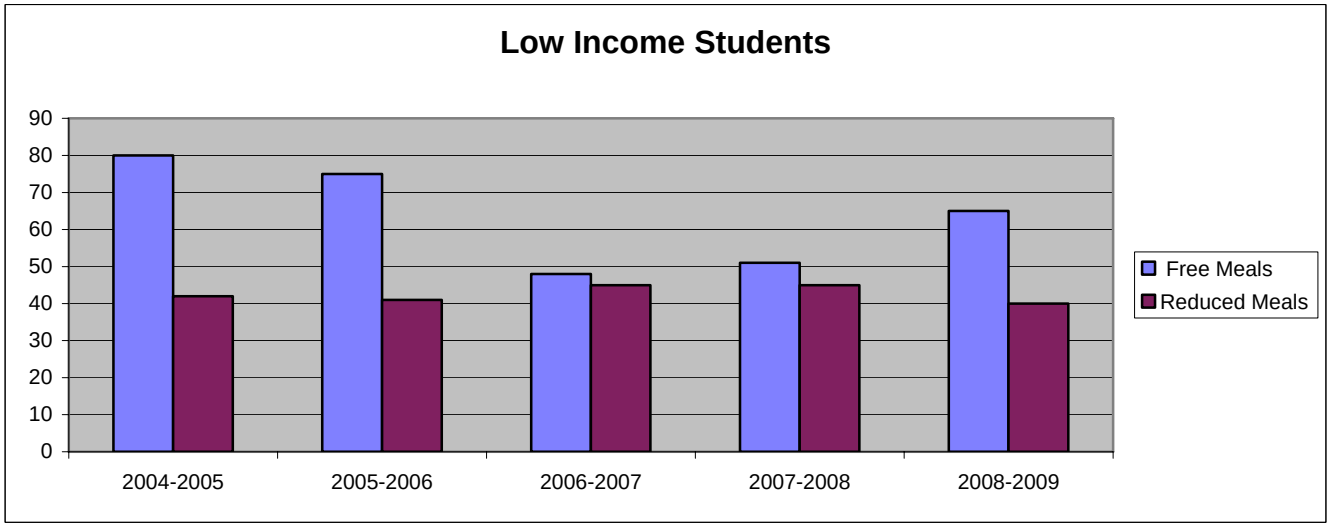
Sources of Revenue and Proposed Budget for 2008-09

	2008-09		Estimated Sources of Revenue--2008-09				
	Amount	July 1, 2008	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,252,407	0	2,018,767	0		0	233,640
Supplemental General	450,000	5,263	163,035				281,702
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	15,000	0		0	0	15,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	65,000	0		0	0	65,000	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	446,634	413,616	0	0	0	0	1,932
Driver Training	20,000	7,993	2,376		0	20,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	267,321	44,073	1,453	54,648	25,000	70,000	72,147
Professional Development	20,079	9,893	2,000	0	0	5,000	3,200
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	351,317	40,000	0	0	0	311,317	0
Vocational Education	45,000	0		0	0	45,000	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	50,000	104					50,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	119,104	0	119,104				
Tuition Reimbursement		0	0	0			0
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	84,776	0	xxxxxxxxxxx	84,776	xxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
SUBTOTAL	4,186,638	520,942	2,306,735	139,424	25,000	531,317	642,621
Less Transfers	531,317						
TOTAL Budget Expenditures	$3,655,321						

Other Information

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	238.5	243.5	2%	240.5	-1%	230.6	-4%	215.0	-7%
Number of Students - Free Meals	80	75	-6%	48	-36%	51	6%	65	27%
Number of Students - Reduced Meals	42	41	-2%	45	10%	45	0%	40	-11%

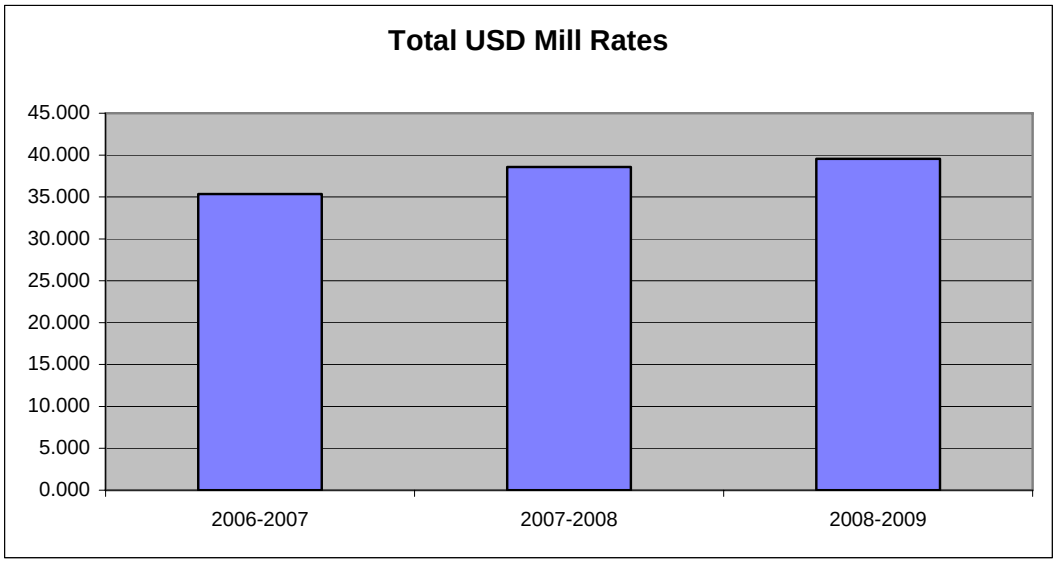




*FTE for state aid and budget authority purposes for the general fund.

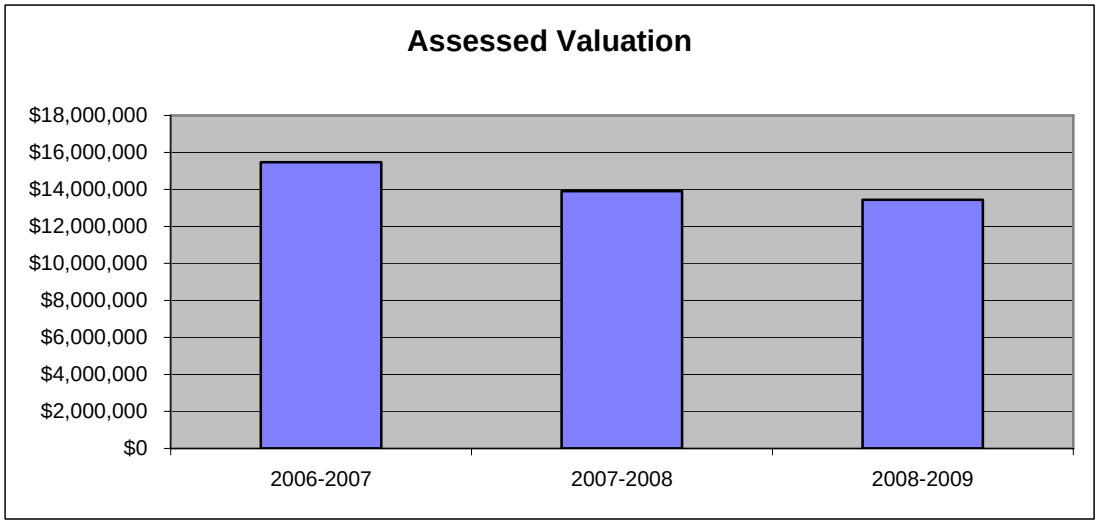
Miscellaneous Information
Mill Rates by Fund

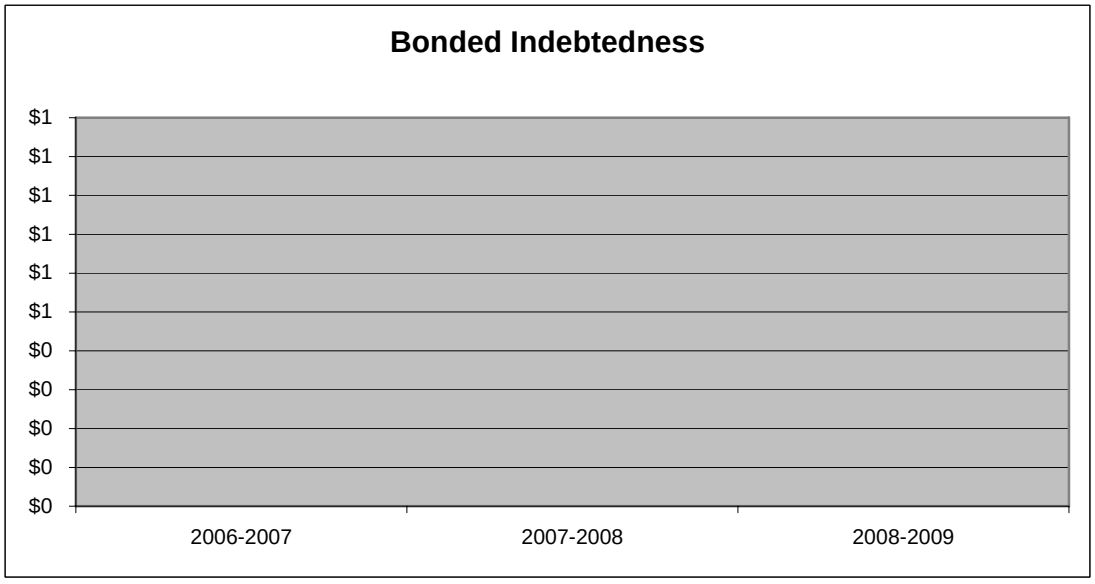
	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	14.097	18.580	19.563
Adult Education	0.000	0.000	0.000
Capital Outlay	1.250	0.000	0.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**35.347**	**38.580**	**39.563**
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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	$15,467,271	$13,904,717	$13,438,577
Bonded Indebtedness	0	0	0





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AVERAGE SALARY

	2006-07 Actual			2007-08 Actual			2008-09 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	140,253	70,127	2.0	145,604	72,802	2.0	153,571	76,786
Teachers (Full Time)	24.0	1,040,605	43,359	24.0	1,041,162	43,382	23.0	1,035,264	45,011
Other Certified (Licensed) Personnel	3.1	154,730	49,913	3.1	157,744	50,885	31.0	162,977	5,257
Classified Personnel	18.4	351,095	19,081	18.4	333,395	18,119	18.4	343,762	18,683
Substitutes/Temporary Help	XXXXXXX	32,098	XXXXXXXXXX	XXXXXXX	36,707	XXXXXXXXXX	XXXXXXX	37,000	XXXXXXXXXX

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/Default.aspx?tabid=223

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

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

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

Kansas Building Report Card (listed on the right under Data Portal sections)
http://www.ksde.org/Default.aspx?tabid=229

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