Budget at a Glance

2003 - 2004

USD #430 SOUTH BROWN CO.

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USD# 430

Summary of Total Expenditures By Function
(All Funds)

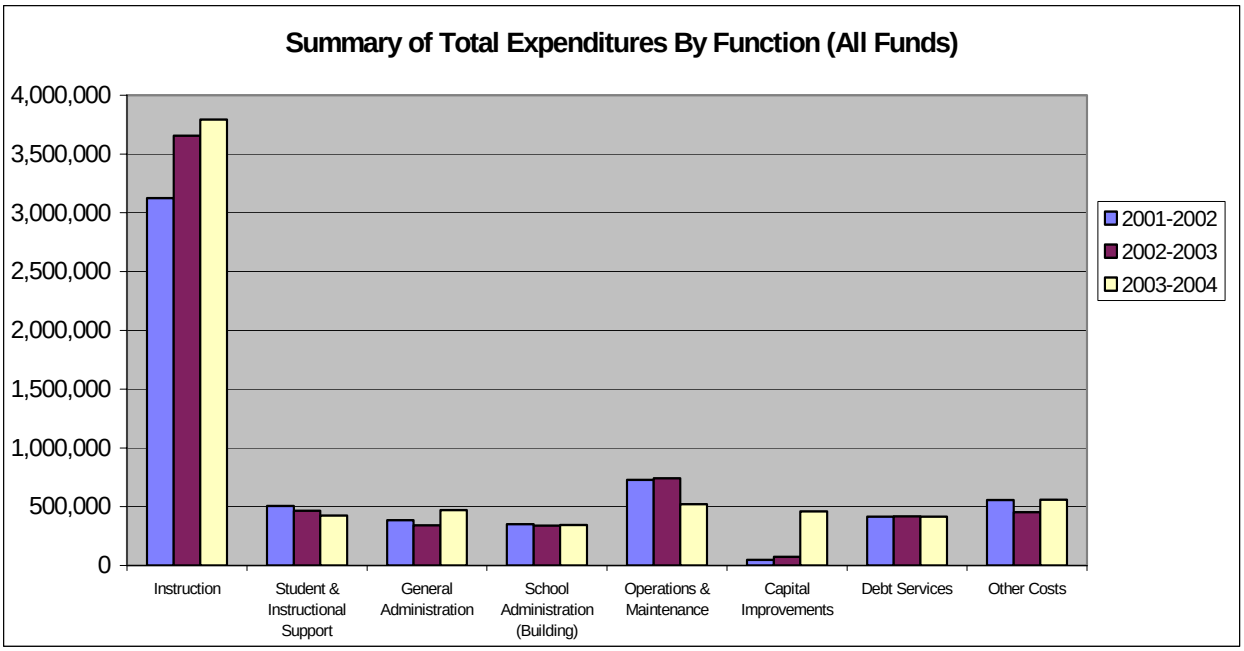
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,125,228	51%	3,656,336	56%	17%	3,791,361	54%	4%
Student & Instructional Support	506,086	8%	465,780	7%	-8%	423,978	6%	-9%
General Administration	384,523	6%	341,365	5%	-11%	469,933	7%	38%
School Administration (Building)	350,856	6%	339,254	5%	-3%	345,280	5%	2%
Operations & Maintenance	729,571	12%	740,429	11%	1%	521,798	7%	-30%
Capital Improvements	49,257	1%	73,363	1%	49%	460,091	7%	527%
Debt Services	415,207	7%	417,850	6%	1%	416,036	6%	0%
Other Costs	557,699	9%	452,945	7%	-19%	560,343	8%	24%
Total Expenditures	6,118,427	100%	6,487,322	100%	6%	6,988,820	100%	8%

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.

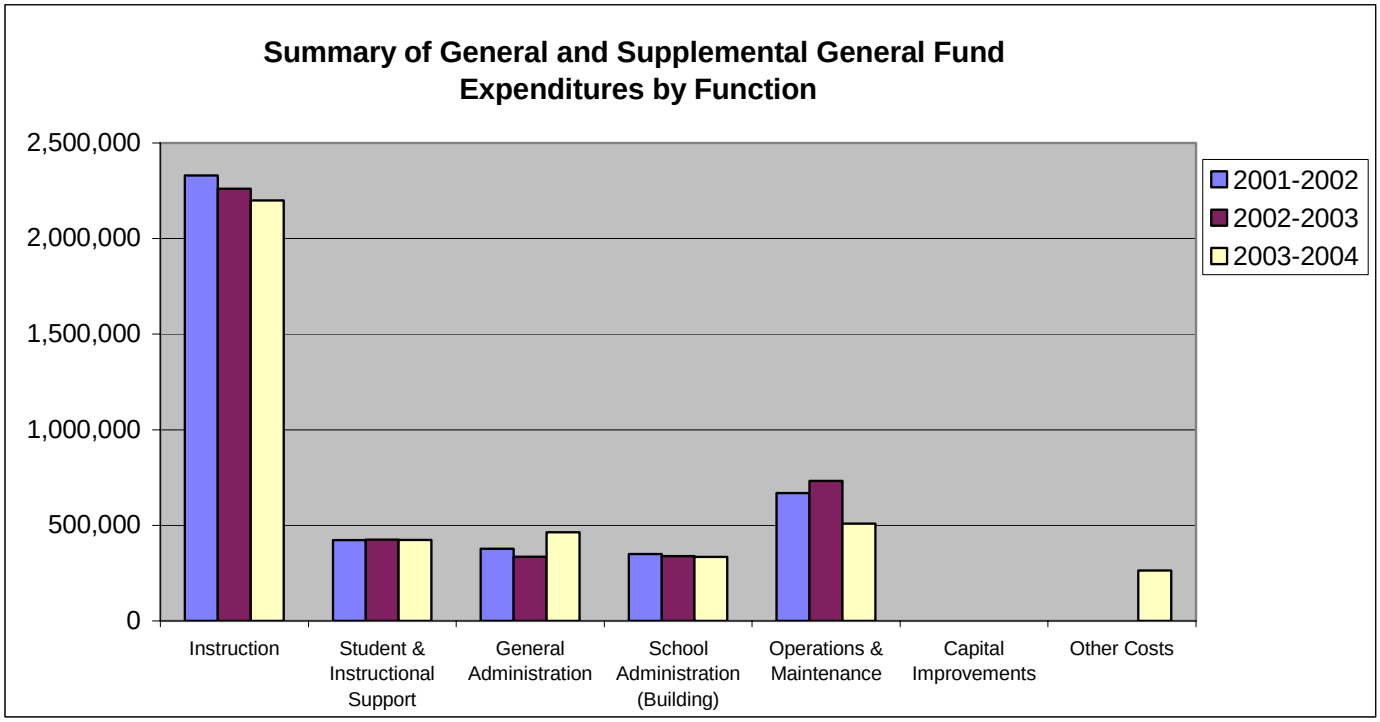
Further definition of what goes into each category:

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



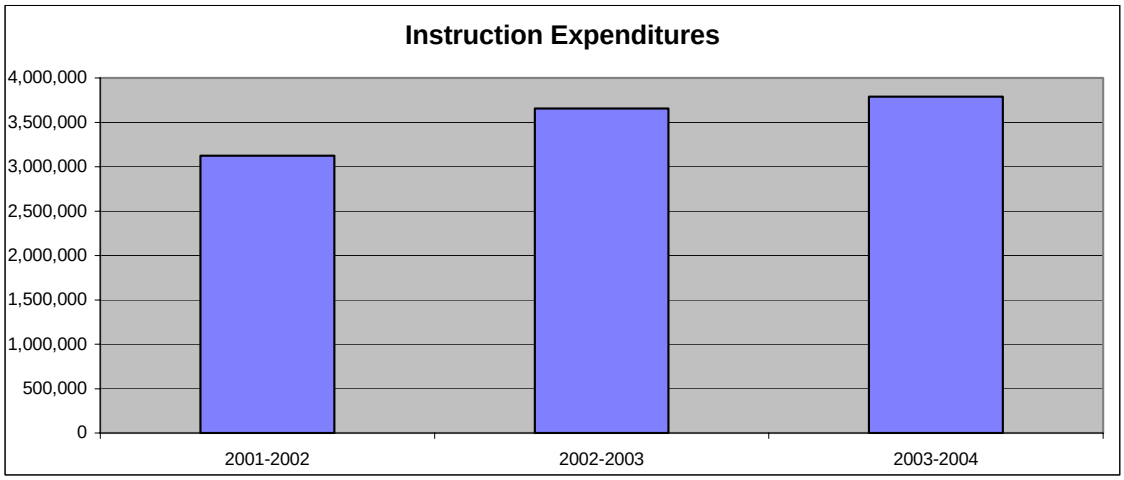
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,330,170	56%	2,261,717	55%	-3%	2,199,921	52%	-3%
Student & Instructional Support	422,224	10%	425,302	10%	1%	423,978	10%	0%
General Administration	377,108	9%	335,796	8%	-11%	463,933	11%	38%
School Administration (Building)	350,322	8%	339,254	8%	-3%	335,280	8%	-1%
Operations & Maintenance	669,950	16%	733,053	18%	9%	508,798	12%	-31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	263,033	6%	0%
Total Expenditures	4,149,774	100%	4,095,122	100%	-1%	4,194,943	100%	2%
Amount per Pupil	$6,134		$6,304		3%	$6,606		5%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,311,214		2,256,237	-2%		2,193,921	-3%
Federal Funds	268,291		350,155	31%		469,709	34%
Supplemental General	18,956		5,480	-71%		6,000	9%
Bilingual Education	21,672		19,315	-11%		14,293	-26%
Capital Outlay	3,246		12,171	275%		10,000	-18%
Driver Education	5,763		3,416	-41%		0	-100%
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	247,524		782,839	216%		877,438	12%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	238,203		216,534	-9%		220,000	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	10,359		10,189	-2%			
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	3,125,228		3,656,336	17%		3,791,361	4%
Enrollment (FTE)*	676.5		649.6	-4%		635.0	-2%
Amount per Pupil	4,620		5,629	22%		5,971	6%
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	3,125,228		3,656,336	17%		3,791,361	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.

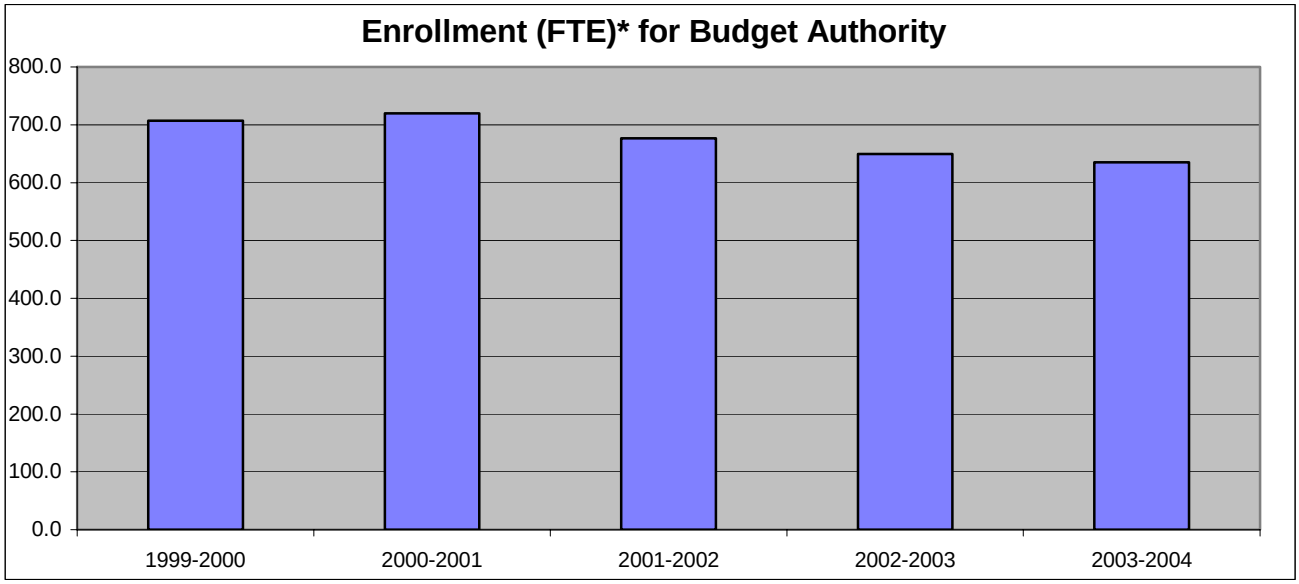
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

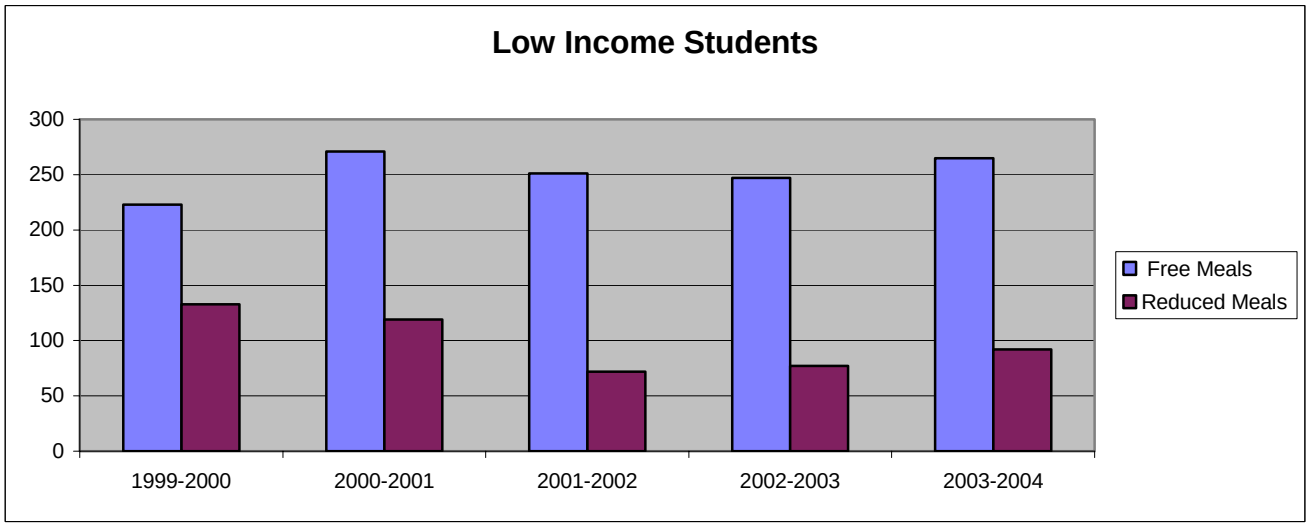
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,591,562	10,868	4,193,428	37,500		0	349,766
Supplemental General	690,112	23,318	392,013				274,781
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	14,293			0	0	14,293	0
Capital Outlay	496,422	373,155		0	30,000	0	93,267
Driver Training	0	5,677	0		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	299,979	37,690	3,478	140,057	0	25,000	93,754
Professional Development	0	0	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	877,438	50,000	0	0	0	827,438	0
Vocational Education	220,000			0	0	220,000	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	416,036	272,248	145,389		0		442,980
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	469,709	235,688	xxxxxxxxxxx	434,021	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,075,551	1,008,644	4,734,308	611,578	30,000	1,086,731	1,254,548
Less Transfers	1,086,731						
TOTAL Budget Expenditures	$6,988,820						

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)*	706.8	719.6	2%	676.5	-6%	649.6	-4%	635.0	-2%
Number of Students - Free Meals	223	271	22%	251	-7%	247	-2%	265	7%
Number of Students - Reduced Meals	133	119	-11%	72	-39%	77	7%	92	19%

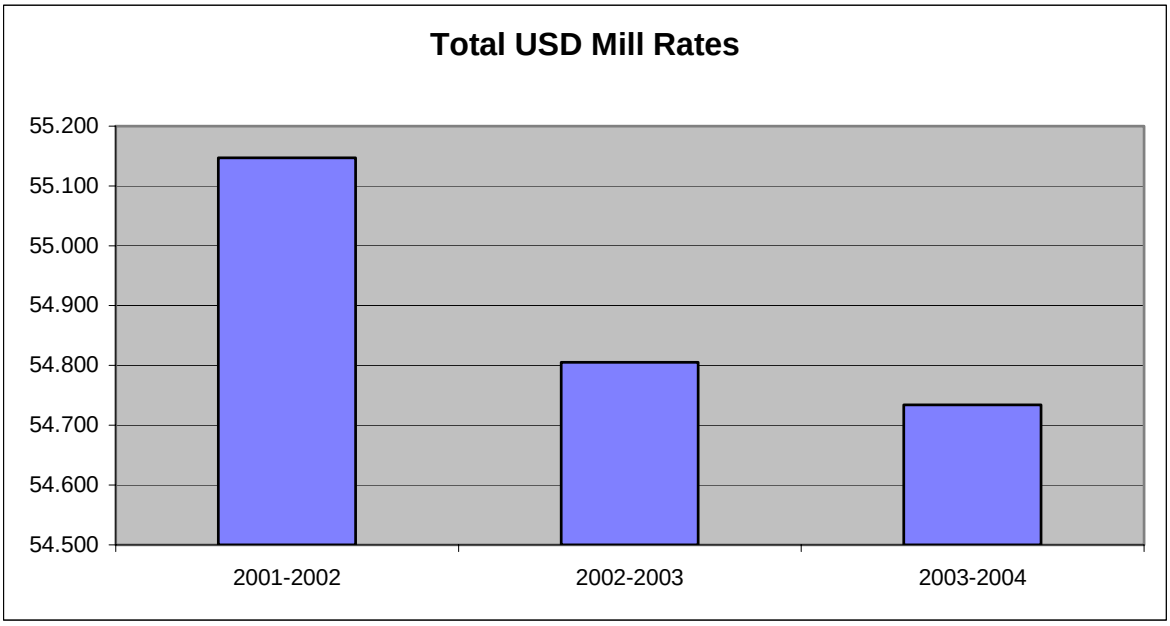




*FTE for state aid and budget authority purposes for general fund.

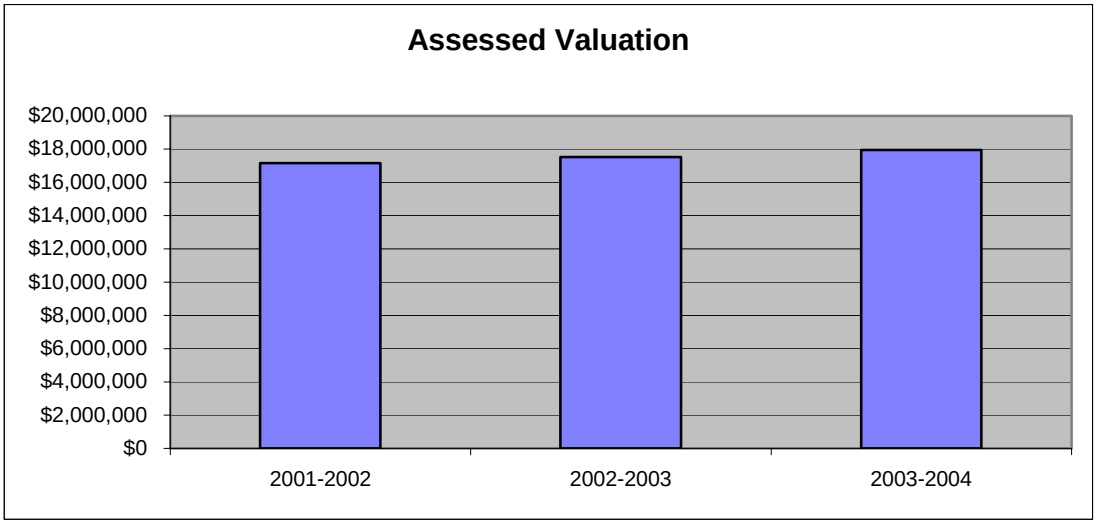
Miscellaneous Information
Mill Rates by Fund

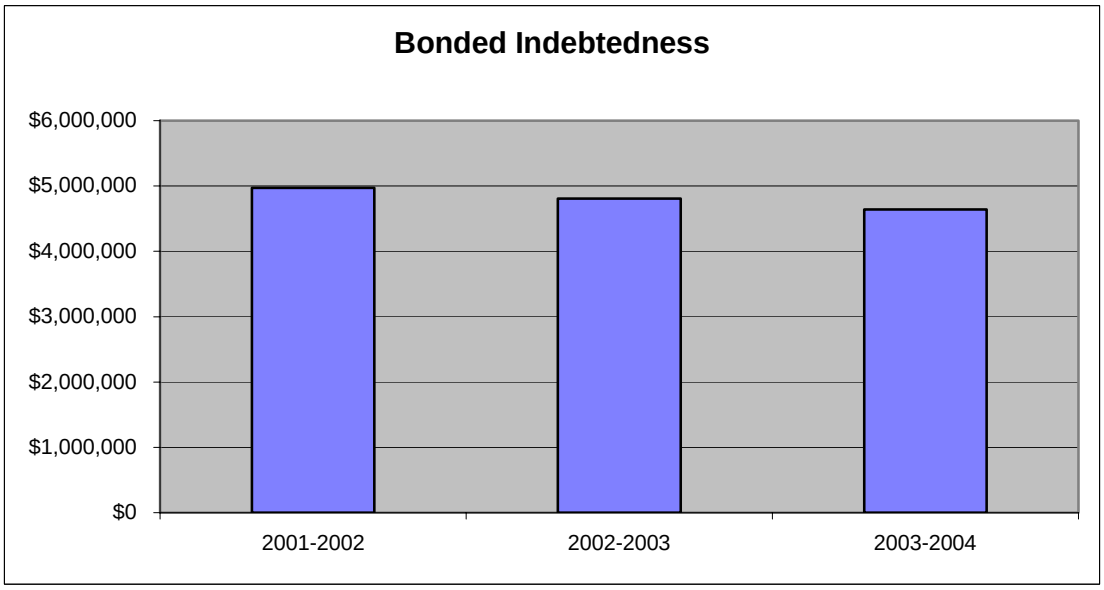
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	16.483	14.864	10.262
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.981	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.664	15.960	20.472
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	**55.147**	**54.805**	**54.734**
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	$17,153,829	$17,516,618	$17,946,937
Bonded Indebtedness	4,970,000	4,810,000	4,640,000





USD# 430
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.0	391,916	55,988	6.0	337,160	56,193
Teachers (Full Time)	52.0	2,095,216	40,293	49.5	2,033,188	41,075
Other Certified (Licensed) Personnel	8.5	349,910	41,166	8.0	331,013	41,377
Classified Personnel	29.7	720,770	24,268	29.7	720,770	24,268
Substitutes/Temporary Help	XXXXX	29,362	XXXXXXXXXXX	XXXXX	32,000	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