Budget at a Glance

2003 - 2004

Great Bend U.S.D. #428

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# 428

Summary of Total Expenditures By Function
(All Funds)

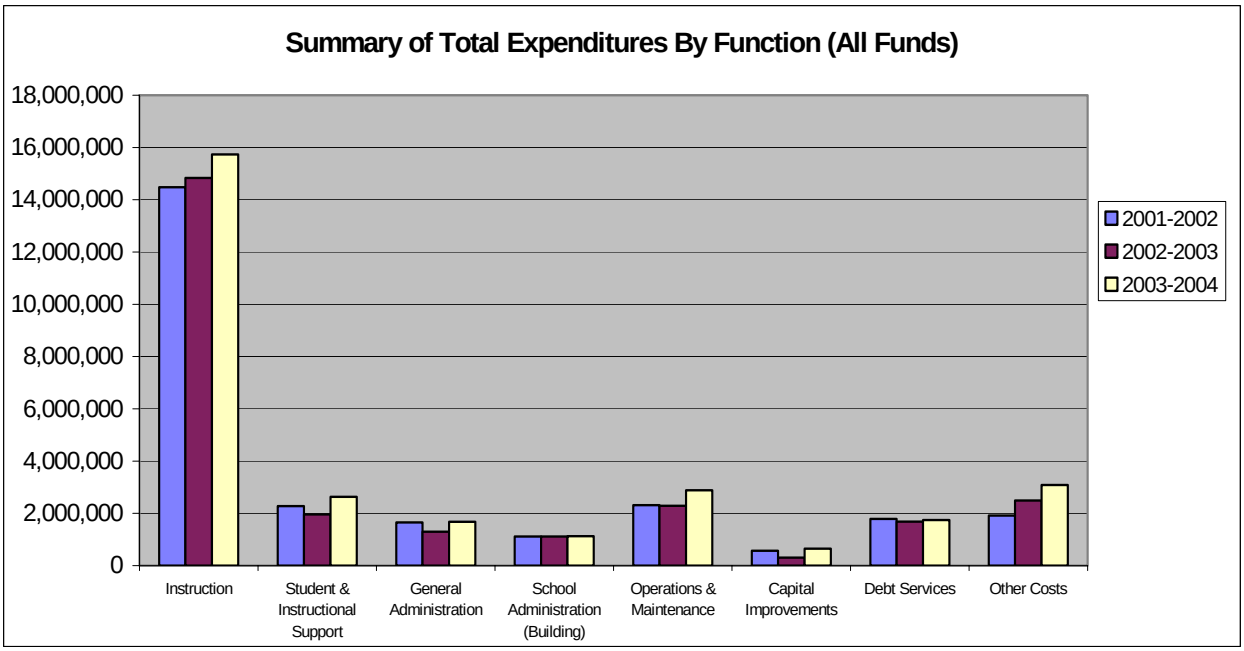
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	14,482,584	55%	14,831,488	57%	2%	15,738,150	53%	6%
Student & Instructional Support	2,272,276	9%	1,958,076	8%	-14%	2,628,079	9%	34%
General Administration	1,649,889	6%	1,301,092	5%	-21%	1,673,786	6%	29%
School Administration (Building)	1,117,358	4%	1,115,529	4%	0%	1,128,755	4%	1%
Operations & Maintenance	2,311,370	9%	2,293,750	9%	-1%	2,875,164	10%	25%
Capital Improvements	565,502	2%	312,816	1%	-45%	650,000	2%	108%
Debt Services	1,787,949	7%	1,680,307	6%	-6%	1,742,501	6%	4%
Other Costs	1,909,769	7%	2,489,890	10%	30%	3,087,165	10%	24%
Total Expenditures	26,096,697	100%	25,982,948	100%	0%	29,523,600	100%	14%

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.

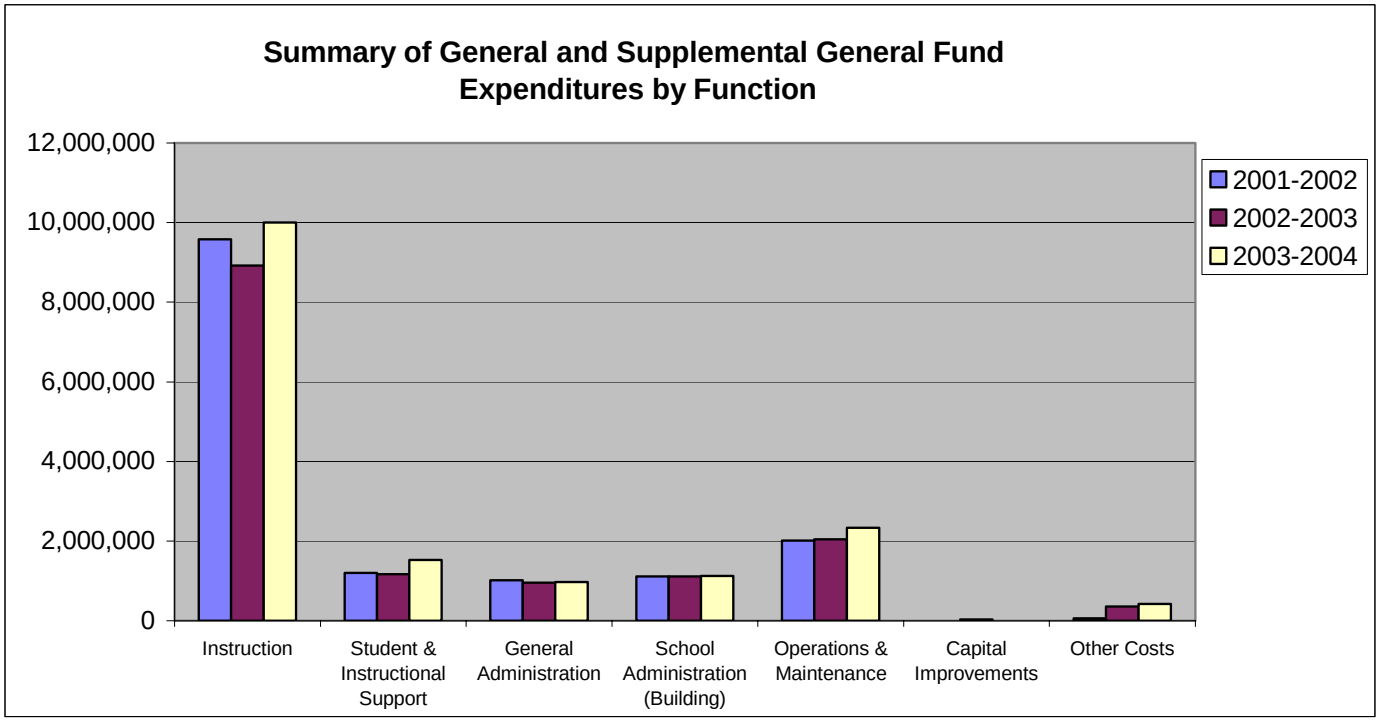
Further definition of what goes into each category:

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



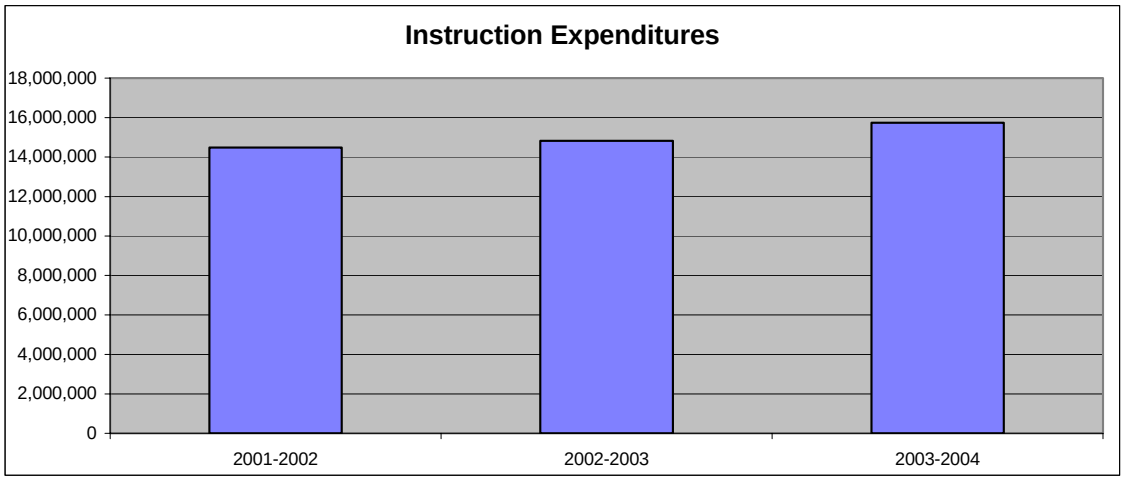
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	9,578,745	64%	8,920,863	61%	-7%	10,000,568	61%	12%
Student & Instructional Support	1,200,846	8%	1,166,075	8%	-3%	1,525,334	9%	31%
General Administration	1,015,504	7%	955,277	7%	-6%	972,820	6%	2%
School Administration (Building)	1,110,927	7%	1,111,959	8%	0%	1,121,650	7%	1%
Operations & Maintenance	2,010,935	13%	2,039,742	14%	1%	2,332,724	14%	14%
Capital Improvements	0	0%	27,261	0%	0%	0	0%	-100%
Other Costs	59,007	0%	355,689	2%	503%	421,300	3%	18%
Total Expenditures	14,975,964	100%	14,576,866	100%	-3%	16,374,396	100%	12%
Amount per Pupil	$3,647		$3,804		4%	$4,394		16%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	8,538,786		6,867,240	-20%		7,979,326	16%
Federal Funds	1,679,001		2,076,765	24%		1,779,725	-14%
Supplemental General	1,039,959		2,053,623	97%		2,021,242	-2%
Bilingual Education	124,000		106,655	-14%		137,000	28%
Capital Outlay	134,022		112,169	-16%		270,312	141%
Driver Education	34,080		32,374	-5%		48,774	51%
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	54,909		77,620	41%		231,521	198%
Special Education	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	321,632		311,717	-3%		322,730	4%
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	58,049		225,933	289%			
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	11,984,438		11,864,096	-1%		12,790,630	8%
Enrollment (FTE)*	4,106.8		3,831.8	-7%		3,726.6	-3%
Amount per Pupil	2,918		3,096	6%		3,432	11%
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	2,498,146		2,967,392	19%		2,947,520	-1%
TOTAL	14,482,584		14,831,488	2%		15,738,150	6%



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.

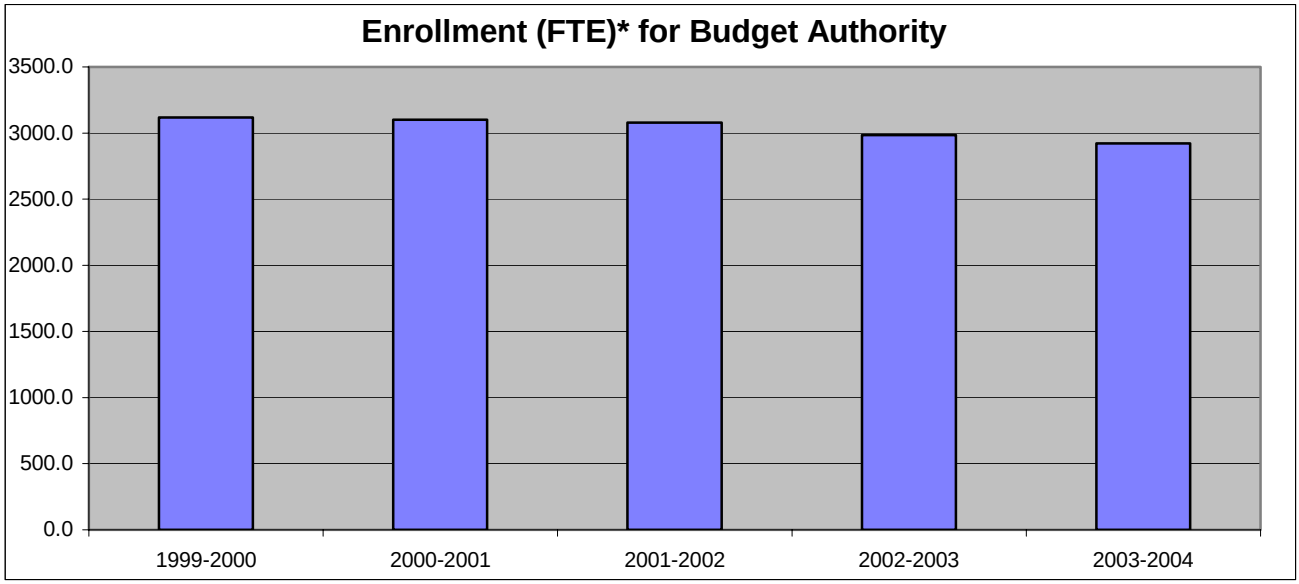
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

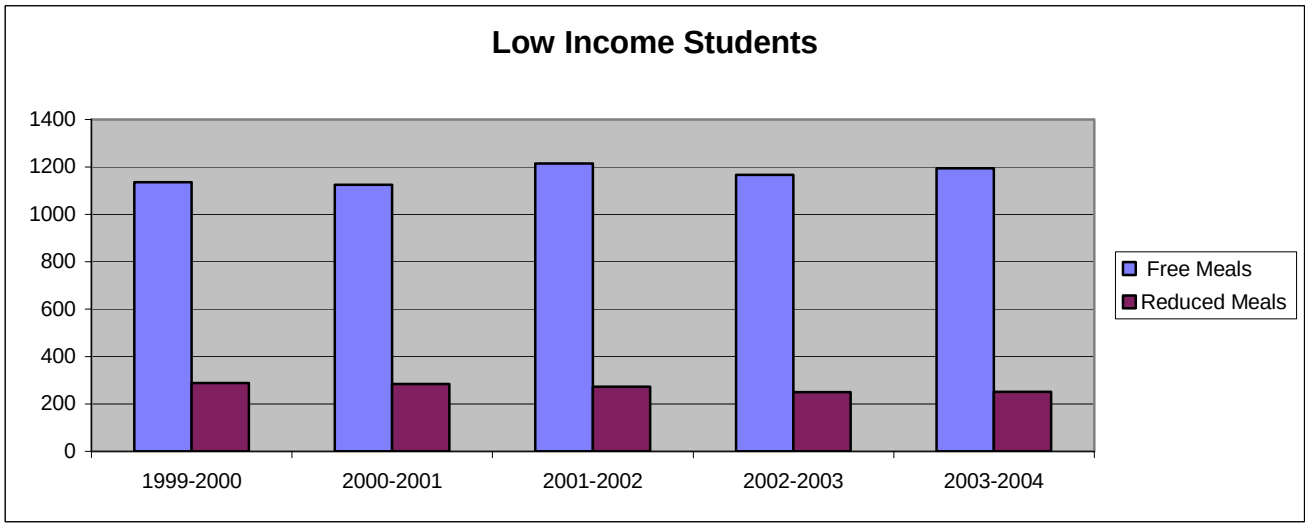
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	14,395,856	2,888	12,308,845	0		0	2,084,123
Supplemental General	3,598,964	59,130	1,605,498				1,934,336
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	140,000			0	0	140,000	0
Capital Outlay	2,088,151	1,529,909		0	0	0	558,242
Driver Training	62,779	77,924	18,750		0	0	17,250
Extraordinary School Program	0	0			0	0	0
Food Service	1,723,446	444,985	17,466	672,193	0	0	588,802
Professional Development	121,823	100,455	0	0	0	21,368	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	256,173	256,173		0	0	0	0
Special Education	2,153,834	1,034,778	0	0	0	1,119,056	0
Vocational Education	340,000			0	0	340,000	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	1,742,501	1,745,175	592,399		0		1,380,363
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	3504295	622,796	0	0	0	1,662,810	1,218,689
Federal Funds	2,679,012	289,252	xxxxxxxxxxx	2,389,760	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	32,806,834	6,163,465	14,542,958	3,061,953	0	3,283,234	7,781,805
Less Transfers	3,283,234						
TOTAL Budget Expenditures	$29,523,600						

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)*	3,117.6	3,101.5	-1%	3,080.0	-1%	2,985.0	-3%	2,921.3	-2%
Number of Students - Free Meals	1,135	1,125	-1%	1,215	8%	1,166	-4%	1,195	2%
Number of Students - Reduced Meals	288	284	-1%	273	-4%	249	-9%	251	1%

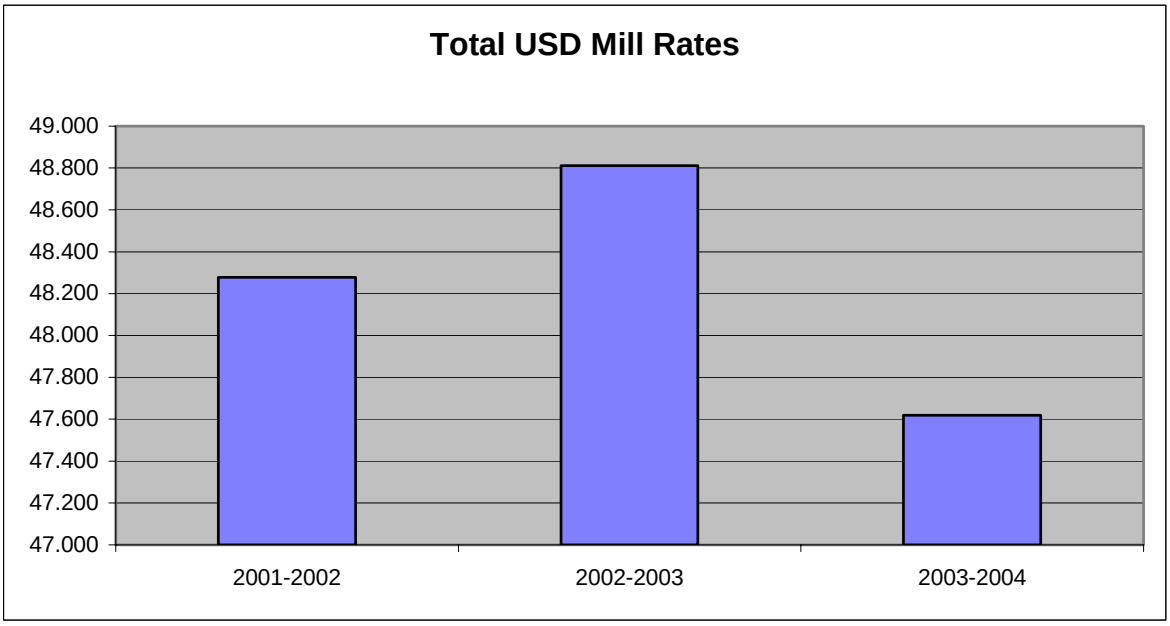




*FTE for state aid and budget authority purposes for general fund.

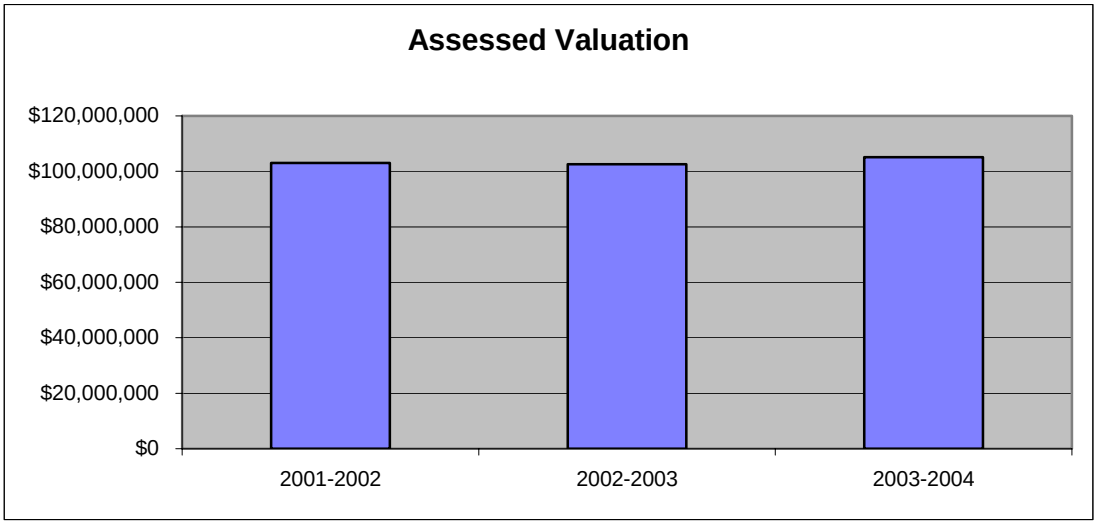
Miscellaneous Information
Mill Rates by Fund

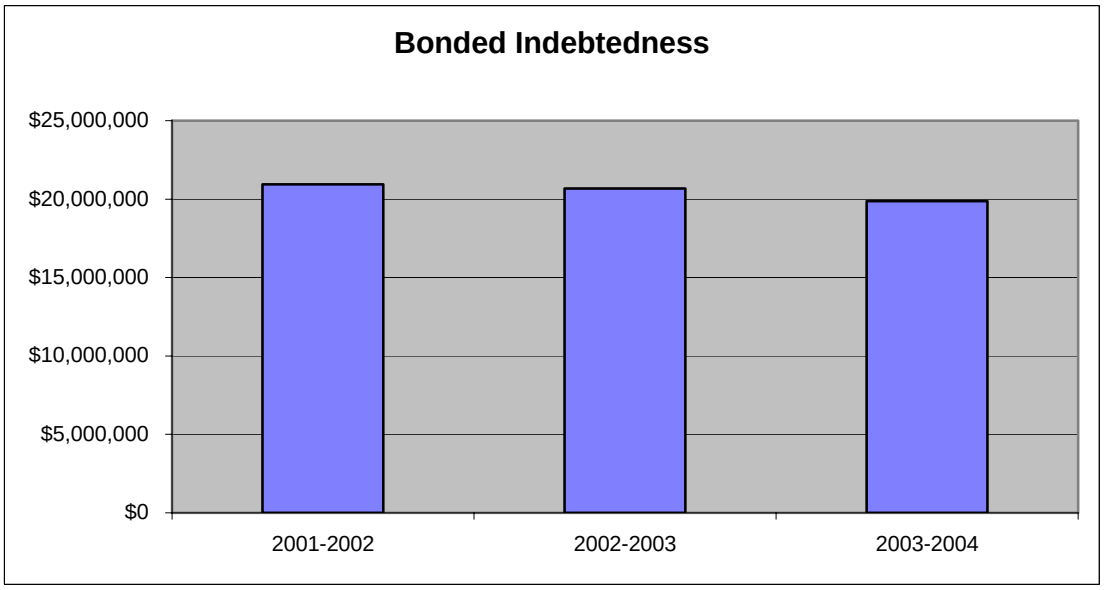
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	14.738	15.662	13.231
Adult Education	0.000	0.000	0.000
Capital Outlay	3.988	3.998	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.551	9.151	10.387
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	**48.277**	**48.811**	**47.618**
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	4.985	4.995	4.993
Recreation Commission Employee Benefit	0.440	0.969	0.998
TOTAL OTHER	**5.425**	**5.964**	**5.991**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$103,080,550	$102,606,374	$105,099,745
Bonded Indebtedness	20,945,000	20,670,000	19,875,000





USD# 428
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	16.0	1,231,930	76,996	15.5	1,088,408	70,220
Teachers (Full Time)	245.8	8,273,343	33,659	244.8	8,520,977	34,808
Other Certified (Licensed) Personnel	27.1	918,095	33,878	27.1	947,474	34,962
Classified Personnel	269.0	3,672,116	13,651	271.0	3,816,925	14,085
Substitutes/Temporary Help	XXXXX	449,562	XXXXXXXXXXX	XXXXX	450,000	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