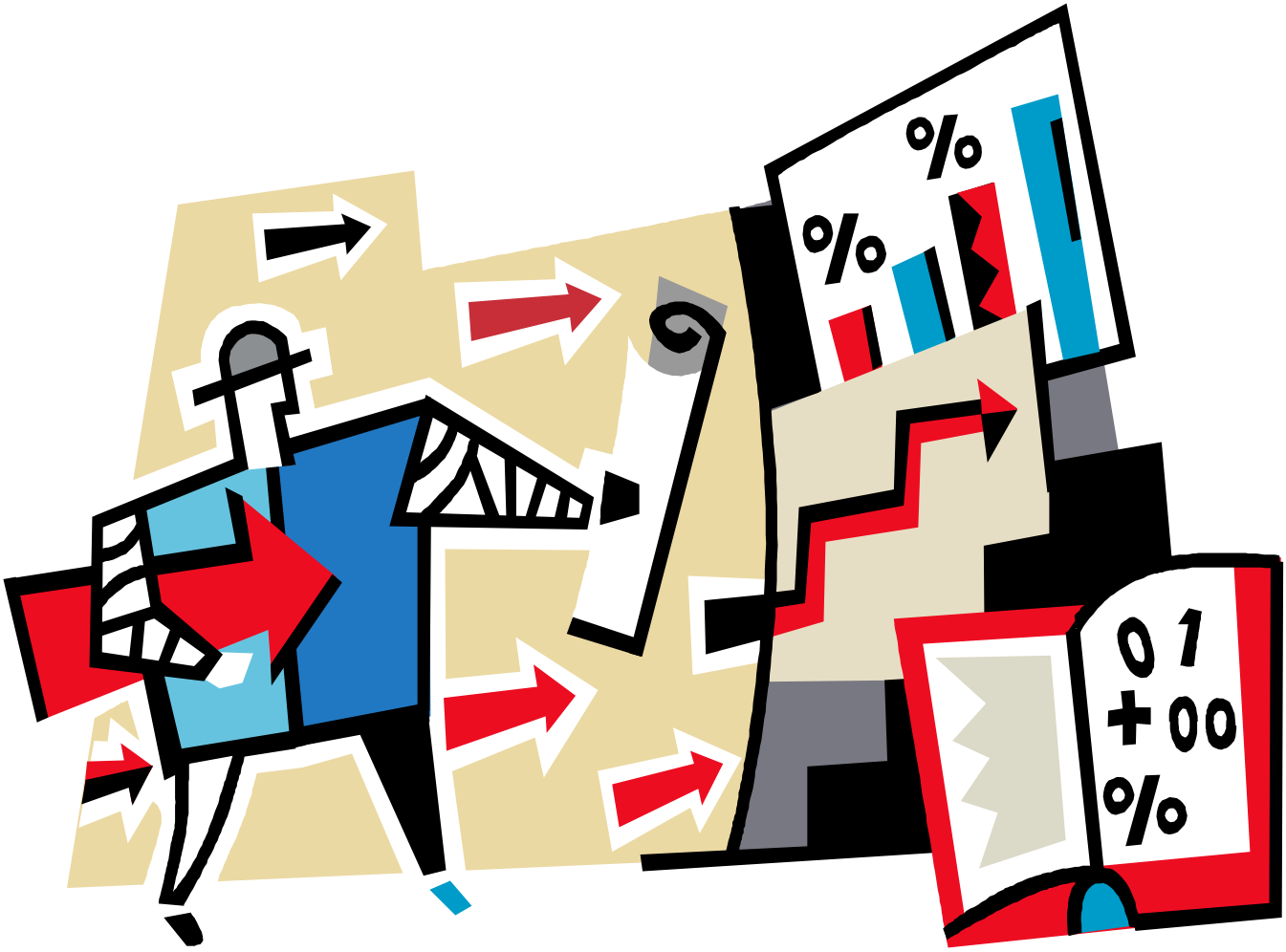
2012-13 Budget at a Glance



Garden City

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USD# 457

Summary of Total Expenditures By Function
(All Funds)

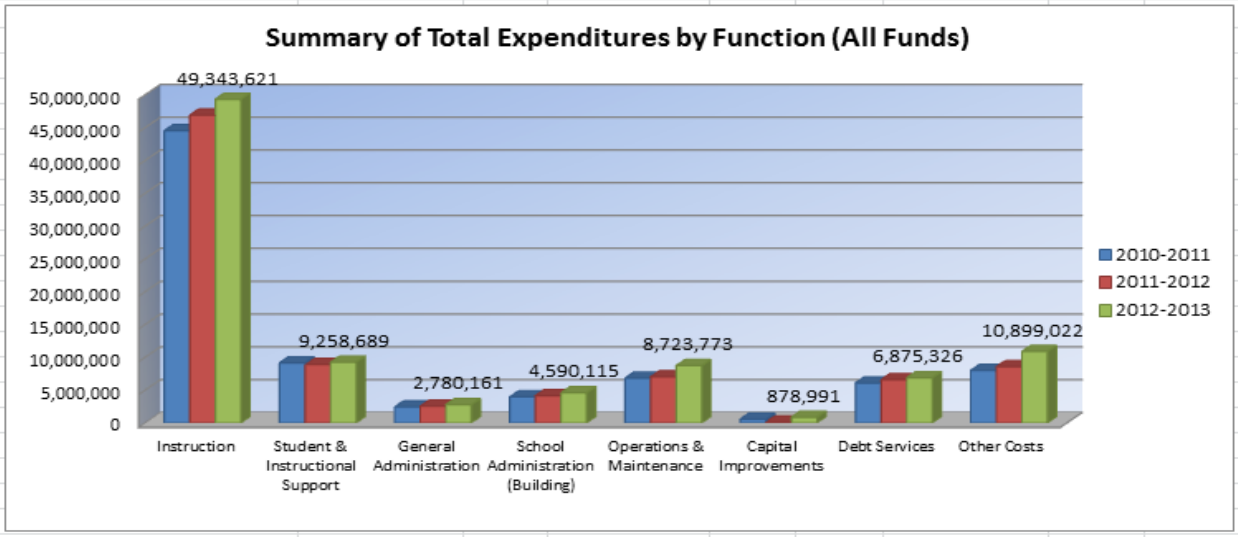
	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/ dec	2012-2013 Budget	% of Tot	% inc/ dec
Instruction	44,525,815	55%	46,908,563	55%	5%	49,343,621	53%	5%
Student & Instructional Support	9,136,785	11%	8,904,095	11%	-3%	9,258,689	10%	4%
General Administration	2,424,280	3%	2,533,853	3%	5%	2,780,161	3%	10%
School Administration (Building)	3,957,528	5%	4,142,985	5%	5%	4,590,115	5%	11%
Operations & Maintenance	6,820,612	8%	7,018,226	8%	3%	8,723,773	9%	24%
Capital Improvements	570,184	1%	142,434	0%	-75%	878,991	1%	517%
Debt Services	6,073,920	7%	6,577,651	8%	8%	6,875,326	7%	5%
Other Costs	7,997,812	10%	8,560,664	10%	7%	10,899,022	12%	27%
Total Expenditures	81,506,936	100%	84,788,471	100%	4%	93,349,698	100%	10%
Amount per Pupil	$11,018		$11,343		3%	$12,324		9%

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, Activity Fund and Special Education Coop Fund.

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:

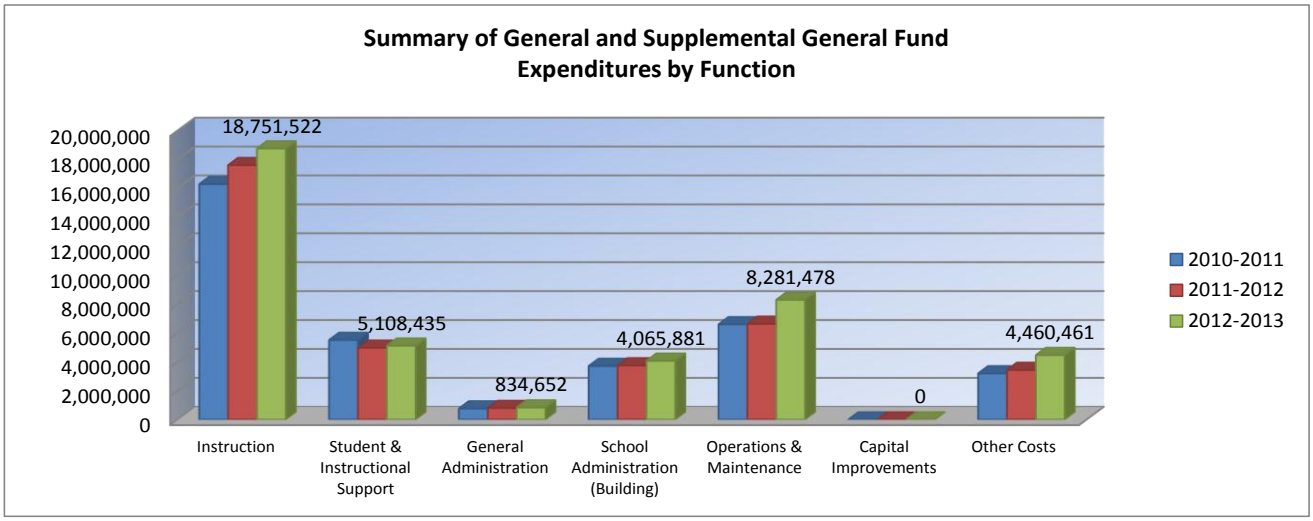
Instruction - 1000	Operations & Maintenance - 2600
Student & Instructional Support - 2100 & 2200	Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100 Transfers - 5200



USD# 457

Summary of General and Supplemental General Fund Expenditures by Function

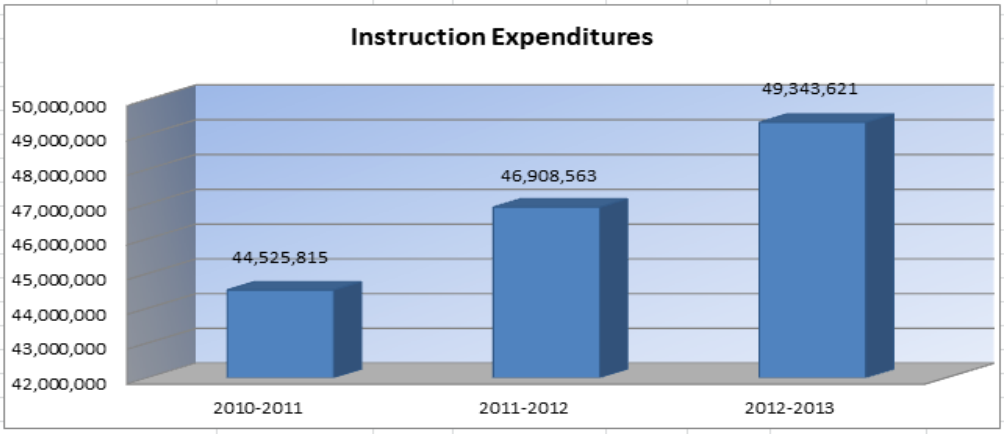
	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/ dec	2012-2013 Budget	% of Tot	% inc/ dec
Instruction	16,285,465	45%	17,598,080	47%	8%	18,751,522	45%	7%
Student & Instructional Support	5,503,549	15%	4,967,390	13%	-10%	5,108,435	12%	3%
General Administration	764,039	2%	795,064	2%	4%	834,652	2%	5%
School Administration (Building)	3,706,120	10%	3,746,558	10%	1%	4,065,881	10%	9%
Operations & Maintenance	6,587,995	18%	6,620,573	18%	0%	8,281,478	20%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,194,785	9%	3,433,991	9%	7%	4,460,461	11%	30%
Total Expenditures	36,041,953	100%	37,161,656	100%	3%	41,502,429	100%	12%
Amount per Pupil	$4,872		$4,972		2%	$5,479		10%



USD# 457

Instruction Expenditures (1000)

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	7,006,861	6,897,643	-2%	7,407,733	7%
Federal Funds	4,516,384	3,539,479	-22%	3,663,334	3%
Supplemental General	9,278,604	10,700,437	15%	11,343,789	6%
At Risk (4yr Old)	465,197	477,800	3%	491,600	3%
At Risk (K-12)	8,968,958	9,048,423	1%	9,095,160	1%
Bilingual Education	2,136,493	2,229,958	4%	2,445,830	10%
Virtual Education	0	0	0%	0	0%
Capital Outlay	92,672	131,012	41%	433,166	231%
Driver Education	42,110	39,140	-7%	81,400	108%
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	5,152	15,887	208%	120,309	657%
Special Education	8,320,907	8,512,212	2%	9,635,179	13%
Cost of Living	0	0	0%	0	0%
Vocational Education	923,276	940,511	2%	947,293	1%
Gifts/Grants	468,803	524,408	12%	500,000	-5%
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	2,007,274	3,411,742	70%	3,178,828	-7%
Contingency Reserve	0	0	0%		
Text Book & Student Material	227,028	386,594	70%		
Activity Fund	66,096	53,317	-19%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and 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	44,525,815	46,908,563	5%	49,343,621	5%
Enrollment (FTE)*	7,397.7	7,474.9	1%	7,574.9	1%
Amount per Pupil	6,019	6,275	4%	6,514	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	44,525,815	46,908,563	5%	49,343,621	5%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: 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.

USD 457

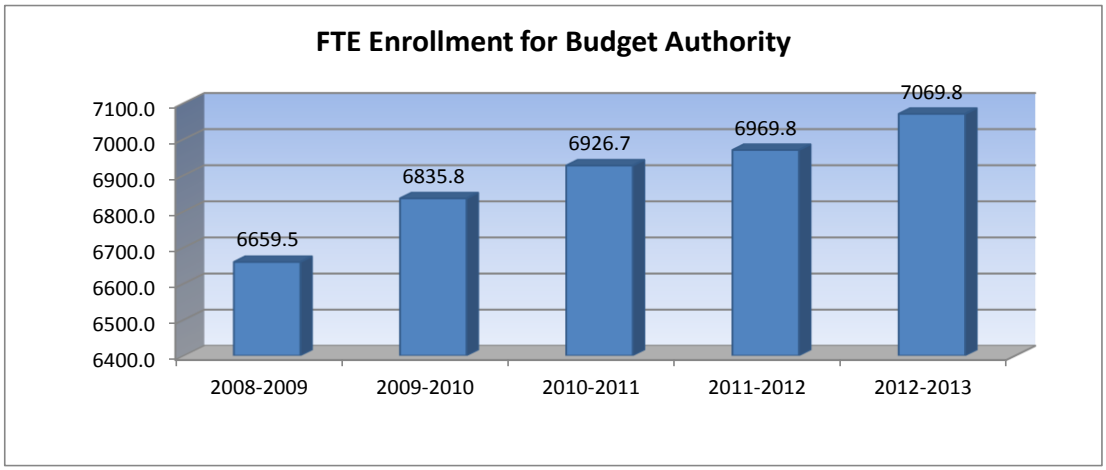
Sources of Revenue and Proposed Budget for 2012-13

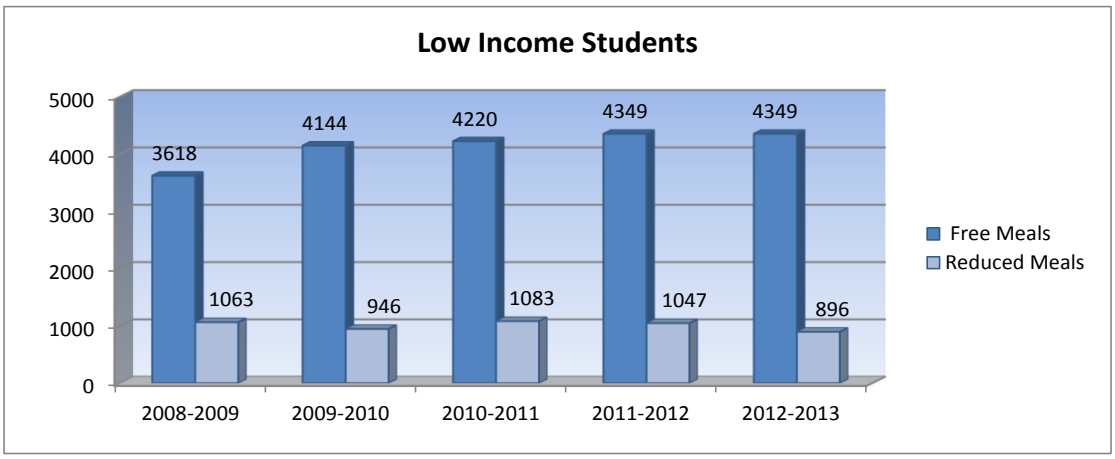
Fund	2012-13 Amount Budgeted	July 1, 2012 Cash Balance	Estimated Sources of Revenue--2012-13 State	Federal	Local Interest	Transfers	Other	Estimated July 1, 2013 Cash Balance
General	49,999,929	20,843	44,257,151	0		0	5,721,935	XXXXXXXX
Supplemental General	12,500,000	869,940	5,996,000				5,634,060	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	491,600	99,003		0	597	392,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	9,941,100	805,125		0	975	9,135,000	0	0
Bilingual Education	2,863,443	817,588		0	855	2,045,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,665,090	1,740,884		0	0	0	658,892	734,686
Driver Training	81,400	49,889	9,000		10,000	0	12,511	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0			0	0	0	0
Food Service	4,465,958	694,795	39,888	2,826,559	0	0	907,896	3,180
Professional Development	391,014	296,644		0	370	94,000	0	0
Parent Education Program	314,002	0	190,304	0	18,198	55,500	50,000	0
Summer School	120,309	120,309		0	0	0	0	0
Special Education	13,725,352	2,386,647	0	1,663,915	790	8,674,000	1,000,000	0
Vocational Education	997,146	328,376	0	66,166	604	602,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		4,283,159						XXXXXXXX
Gifts and Grants	500,000	243,767					500,000	243,767
Textbook & Student Materials Revolving		199,237						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	4,916,459	0	4,916,459					XXXXXXXXX
Contingency Reserve		300,000						XXXXXXXXX
Activity Funds		0						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	6,875,326	2,342,428	2,266,631	1,478,385	0		3,323,643	2,535,761
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	4,499,070	6,315	xxxxxxxxxxx	4,492,755	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	0	0	XXXXXXXXX
SUBTOTAL	114,347,198	15,604,949	57,675,433	10,527,780	32,389	20,997,500	17,808,937	3,517,394
Less Transfers	20,997,500							
TOTAL Budget Expenditures	$93,349,698							

USD# 457

Enrollment Information

	2008-2009 Actual	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
Enrollment (FTE)*	6,659.5	6,835.8	3%	6,926.7	1%	6,969.8	1%	7,069.8	1%
Number of Students - Free Meals	3,618	4,144	15%	4,220	2%	4,349	3%	4,349	0%
Number of Students - Reduced Meals	1,063	946	-11%	1,083	14%	1,047	-3%	896	-14%



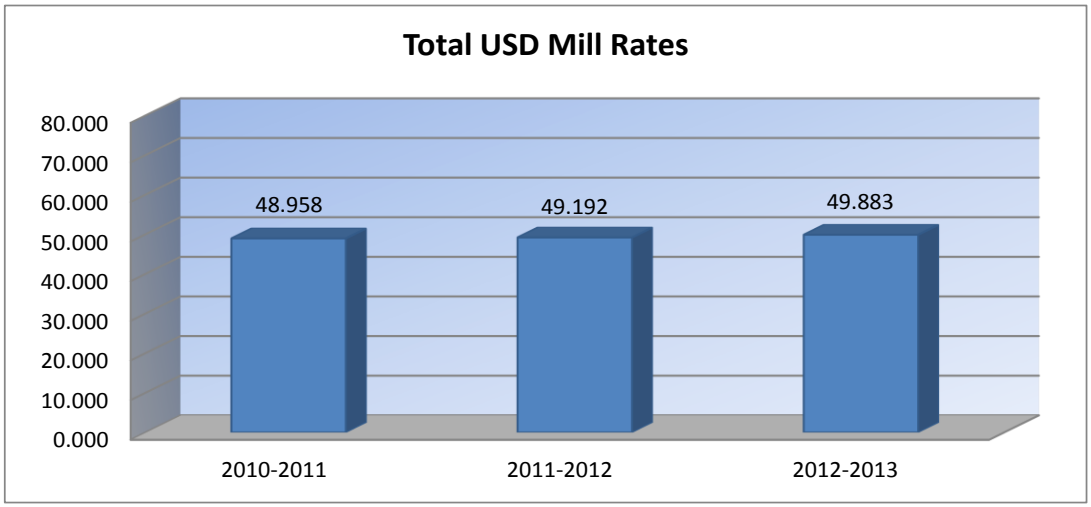


*FTE for state aid and budget authority purposes for the general fund.

USD# 457

Miscellaneous Information
Mill Rates by Fund

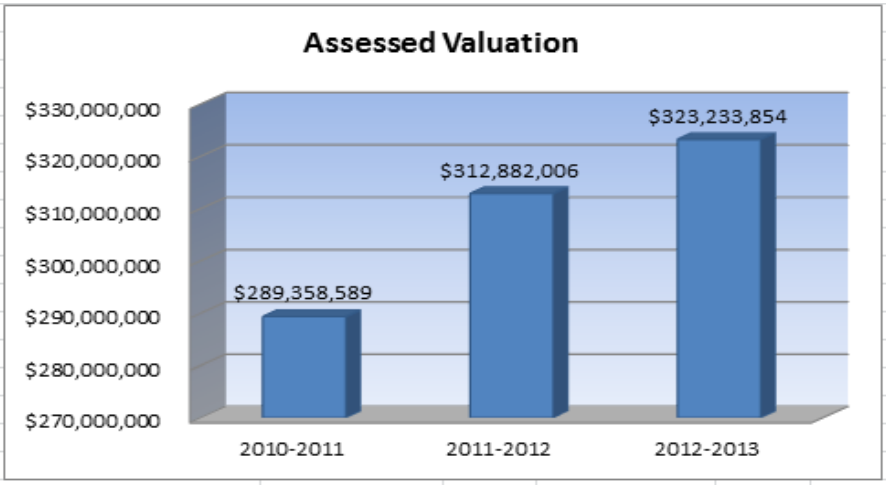
	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget
General	20.000	20.000	20.000
Supplemental General	17.201	17.844	17.723
Adult Education	0.000	0.000	0.000
Capital Outlay	2.001	2.001	2.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	9.756	9.347	10.160
Bond and 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	**48.958**	**49.192**	**49.883**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**

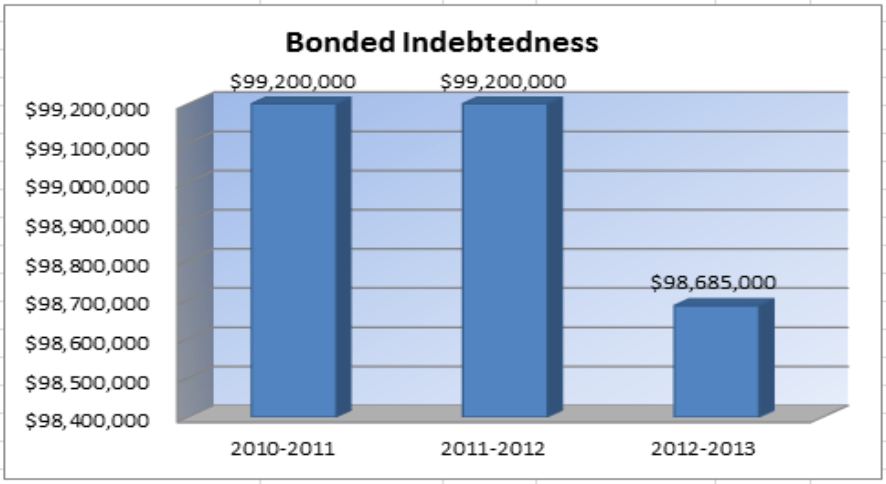


USD# 457

Other Information

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget
Assessed Valuation	$289,358,589	$312,882,006	$323,233,854
Bonded Indebtedness	99,200,000	99,200,000	98,685,000





USD# 457
AVERAGE SALARY

	2010-11 Actual			2011-12 Actual			2012-13 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	48.0	4,221,487	87,948	48.0	4,271,314	88,986	49.0	4,463,995	91,102
Teachers (Full Time)	584.8	30,532,644	52,210	581.4	30,911,755	53,168	596.8	33,318,448	55,828
Other Certified (Licensed) Personnel	74.2	4,351,639	58,647	73.4	4,333,002	59,033	73.8	4,525,804	61,325
Classified Personnel	429.4	15,406,817	35,880	421.0	15,267,720	36,265	438.0	16,816,920	38,395
Substitutes/Temporary Help	XXXXX	941,190	XXXXXXXXX	XXXXX	841,630	XXXXXXXXX	XXXXX	1,103,100	XXXXXXXXX

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://svapp15586.ksde.org/k12/k12.aspx

- 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

http://svapp15586.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