

# Budget Profile

## 2005-2006



**Haysville USD 261**

# Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE and Haysville USD 261 Website Information Available
- Summary of Expenditures (Sumexpen.xls)

## **2005-2006 Budget General Information**

### **Haysville USD 261**

#### **Introduction**

The Haysville Unified School District 261 is located in south-central Sedgwick County. The district encompasses 36 square miles. The 4700 students attending USD 261 schools reflect both rural and suburban backgrounds. District facilities include Campus High School, Haysville Alternative High School, Haysville Middle School, Freeman Elementary School, Nelson Elementary School, Oatville Elementary School, Rex Elementary School, Ruth Clark Elementary School, Haysville Early Childhood Center, Tri-City Day School, Haysville Charter School, Administration Building, and the Service Center. The district offers a challenging curriculum emphasizing the core academic areas of reading, math, science and social studies and incorporating all State of Kansas standards for education. In the 2004-2005 school year, 4700 students attended the Haysville schools. The District employees 360 certified staff and 300 non-certified staff. Haysville USD 261 continues to grow in virtually every way. The additional funding provided by the state legislature will help the district to improve in terms of student achievement, facilities and increased personnel.

#### **Board Members**

	<u>Telephone</u>	<u>E-mail Address</u>
Glen Crum, President	524-0006	<a href="mailto:glcrum@usd261.com">glcrum@usd261.com</a>
Greg Fenster, Vice President	523-3048	<a href="mailto:gfenster@usd261.com">gfenster@usd261.com</a>
Mike Alexander	529-1943	<a href="mailto:malex.usd261@netzero.com">malex.usd261@netzero.com</a>
Phil Harris	526-2013	<a href="mailto:pharris@usd261.com">pharris@usd261.com</a>
Seth Konkel, Vice President	619-1008	<a href="mailto:skilusion@hotmail.com">skilusion@hotmail.com</a>
Susan Walston	522-6619	<a href="mailto:swalston@usd261.com">swalston@usd261.com</a>
Barb Walters	619-1044	<a href="mailto:bwalters@usd261.com">bwalters@usd261.com</a>

#### **District Level Administrative Staff**

Superintendent	Dr. John Burke
Assistant Superintendent of Business/Finance	Dr. Perry McCabe
Assistant Superintendent of Instructional Services	Ms. Diane Gross
Director of Personnel	Mr. Bruce Petersen
Director of Special Services	Ms. Becky Cezar
Special Education Coordinator	Mr. Brian Howard
Director of Elementary Curriculum	Ms. Teresa Tosh
Director of Technology Services	Mr. David Herbert
Director of Instructional Curriculum	Ms. Lisa Cundiff
Community Relations Coordinator	Ms. Sandy Bradshaw
Director of Operations	Mr. Bruce Sanderson
Director of Food Service	Ms. Gina Lee
Clerk of the Board/Administrative Assistant	Ms. Debbie Coleman

## **The District's Accomplishments and Challenges**

### **Accomplishments:**

The district continues to pursue achieving its strategic goals. District voters approved a \$49 million dollar bond issue. These funds will provide for a second middle school, a sixth elementary school, significant renovation and addition to Campus High School, renovations to most of the other schools and improvements to athletic facilities. The district provided wireless laptop computers to all of its teachers. In addition, the BOE approved the purchase of approximately 500 wireless laptops for student use. School improvement initiatives have been put in place and are beginning to work. The high school graduation rate has improved. Extracurricular activity participation and competitiveness have improved as well. The public image of the school district is getting better.

### **Challenges:**

The district's enrollment is increasing and district facilities are full. The district passed a bond issue to provide new facilities to help with the overcrowding conditions. School improvement initiatives have been implemented and yet the district finds itself on a plan of improvement. Teachers, administrators and support staff will work hard to rectify this situation.

## Supplemental Information for the Following Tables

(The page numbers of the charts and graphs correspond to the identifier numbers below)

### 1. Summary of Total Expenditures by Function (All Funds)

As you review this table, please note that the amount spent per pupil was up by 8% in 2004-2005 vs. 2003-2004. That occurred even though the district's enrollment was down from the previous year by 28.8 FTE from the previous year. Also, there was no increase in the BBPP at the state level (\$3,863) for the third year in a row. However, by state law you may use the best of three figures in establishing your General Fund FTE. You may use the current year's enrollment, the previous year's enrollment, or the three year average of the current year, the past year and the year before that. Therefore, it was most beneficial to USD 261 to use the prior year's enrollment. Thus, the district had more budget authority for fewer students, plus some higher weighting figures, that increased the amount spent per pupil when combined with higher spending figures in some of the related funds.

Note the increase in spending in several categories as new positions were added in instructional, support, and general administration areas.

Overall, total expenditures for 2004-2005 were up 7% over 2003-2004 as all function areas showed increases in expenditures. As a result, the district's unencumbered cash balances dipped for the first time in several years. That is a combination of the above reasons, plus the budget for 2004-2005 was projected on 80 more students that actually enrolled. Therefore, funding was down but expenses were up.

As you look at the budget for 2005-2006, it reflects an increase in the BBPP at the state level for the first time in four years. The BBPP increased to \$4,257. However, the actual increase in new dollars was only \$150 on the BBPP because of the manner in which the new formula was constructed. Nonetheless, it was a welcome change from the past three years. Therefore, you see overall spending budgeted to increase by 12%. However, please remember that current year budget is just that – a budget based on our best estimate of revenues and expenditures. In a budget, we usually estimate the revenues conservatively lower and the expenses conservatively higher. Current year budget figures are generally greater than are actually intended to be spent because the district wants to give itself adequate room in the budget for unanticipated expenses that if budgeted too closely would result in funds being overspent or the district needing to republish the budget because of those higher expenses.

### 2. Summary of General Fund Expenditures by Function

Please note as indicated on the table, this information pertains to 'General Fund' line items. Therefore, the amount spent per pupil is not the same as in the previous graph and the % of increase for 2004-2005 vs. 2003-04 is not the same either. Please note also that the amount of expenditures does not include the mandatory transfer to the Special Education Fund or other fund transfers. Thus, even though the General Fund expenditures were only 3% higher in 2004-05 than 2003-04, the amount spent per pupil increased by 4% because of a lower enrollment in 2004-2005.

You will also see in General Fund a reduction of spending in a couple of areas as well as a slight increase in other areas. Some of that is due to a change in function codes or funds to which a number of items were charged. Some of those changes were recommended by the State while others were necessary to stay within budget limits of the General Fund.

Again, as you look at the budget for 2005-06, please be reminded that these are budget figures as stated in #1 and thus, probably not reflective of what actual costs will be because the FTE and weighting factors in the General Fund are all just estimates until submitted following the September 20<sup>th</sup> official count date and the state audit of those figures in March. USD 261 is budgeting for a 1.3% student increase in 2005-2006 following a .67% decline in 2004-2005.

### 3. Summary of Supplemental General Fund Expenditures by Function

In comparison of the 2004-05 and 2003-04 actual expenditures, several differences stand out. First of all, transfers to other funds are not included as was the case in General fund. Transfers for 2003-2004 were considerably less because more funds were needed for operations as BBPP remained static for the third year. This in turn had a significant effect on Total Expenditures in the SGF as shown on this

sheet since transfers are not shown. A couple of function areas showed decreases in expenditures by small amounts while General Administration showed a significant increase. That increase was due primarily to increased insurance costs in the workers comp and property areas. Again, the amount per pupil increased by 10% as the FTE was down and more of the SGF was spent on operations versus transfer. As you look at the budget for 2005-2006 it appears that there is a significant decrease in the SGF expenditures and the amount per pupil. That is explained by the fact that a couple of new funds were created and definitions changed in some others. That will lead to a significant increase in transfers from the SGF, and as you will recall, transfers are not shown on this chart and graph as expenditures.

4. Summary of General and Supplemental General Fund Expenditures by Function

This graph is just a combination of graphs in #2 and #3. Therefore the rationale behind this graph would be cumulatively the same as it is for #2 and #3 above.

5. Summary of Special Education Fund by Function

Special Education costs continue to rise faster than general education costs and the State and Federal governments continue to fund it at less than 100% levels. As can be seen, special education costs were up 6% this past year, 2004-05, compared to the 4% increase of general education. General Administration costs were up as a coordinator of special education services was added.

Budgeted costs for next year are up as well again as increased staff was required for the coming year due to an increased number of identified students. But as is the case with other budgets, the entire budgeted amount is not expected to be expended, but room is built in for catastrophic cases and added student identification.

6. Instruction Expenditures (1000)

As held true in other situations above, the Instruction Expenditures for 2004-05 were up as compared to 2003-2004. But, comparably, there was a .67% increase in student FTE in 2004-05. There was a 33% decrease in Federal Fund Instruction Expenditures as the 21<sup>st</sup> Century Grant was phased out. Several other programs showed decreases as programs were trimmed or other sources of funding took over. Again, be reminded that budgeted costs appear up in a number of areas, but a large portion of that is for budgeting purposes only. Decreases in budgeted instruction expenditures for federal funds and the supplemental general fund occur as the 21<sup>st</sup> Century Grant is gone, and a number of instructional costs in the SGF have been transferred to the K-12 At-Risk fund and the Early Childhood At-Risk fund.

7. Student and Instructional Support Expenditures (2100 & 2200)

Expenses in this category were up 13% from a year ago. That compares to a 14% increase in the amount per pupil with the .67% FTE decline. As can be seen, significant increases occurred in this area in Federal Funds, Supplemental General, Capital Outlay, Parent Education, and Professional Development. In the Text Book/Student Material Funds a significant decrease occurred as there was no major textbook adoption this past year.

8. General Administration Expenditures (2300)

General Administration expenditures decreased in Federal Funds as the 21<sup>st</sup> Century Grant was phased out. Expenditures appeared to increase tremendously in the SGF and Capital Outlay, but those increases were related to equipment acquisition. Special Education expenditures were up as the special education coordinator position was added.

9. School Administration Expenditures (2400)

School Administration expenditures increase normally in the GF and SGF as related to cost of inflation and raises in salaries and benefits. Costs were down in SGF as result of less equipment acquisition. Costs were down in summer school as programs were trimmed and administered differently. Costs for 2005-06 will go up as Assistant Principals were hired for our two largest elementary schools, Nelson and Rex. Federal Fund costs are down as the 21<sup>st</sup> Century Grant is gone.

Supplemental General costs are down as those costs were transferred to the K-12 and Early Childhood At-Risk funds.

10. Operations and Maintenance Expenditures (2600)

Operations and Maintenance costs were up 3% overall. That is about normal given the rate of inflation. Costs were down in the SGF as some utility costs were down. Driver training costs were down because a new car was not purchased this past year. Budgeted figures generally show added costs, but just for budgeting purposes. However, higher gasoline, diesel and natural gas costs are expected for this next year as prices continue to escalate and stay at current levels.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

Again, as stated above, expenditures and budgeted expenditures are down in Federal Funds because of the completion of the 21<sup>st</sup> Century Grant. Costs were up in Food Service because of a higher than normal expenditure in equipment purchases. Other than that, expenditures in this area were fairly normal.

12. Capital Improvements (4000)

Capital Improvement costs were up, but fairly routine. As renovation and repair projects occur over summer months, their completion date normally determines which fiscal year the costs get assigned to. Therefore, even though one year may appear higher or lower, the amount spent for District Capital Outlay projects remains fairly steady year to year. Budgeted costs for 2005-2006 appear up, but as stated before, that is for protection purposes to avoid republishing to be able to handle a catastrophic need.

13. Debt Services (5000)

The district continues to pay on the bonded indebtedness from the bond issue of a few years ago. That debt will continue until the year 2018. The annual payments are set up so that the principal and interest amounts will stay relatively the same over the life of the debt. The district did refund another portion of those bonds this past year which will save the district another \$150,000 over the life of the bonds. It should be noted that for 2005-2006 a significant increase in Debt Services expenditures will be noted. That is the result of the passage of a \$49 million dollar bond issue this past June. The district will sell a portion of those bonds in the fall of 2005 and start paying interest on them in the spring of 2006.

14. Transfers (5200)

The district transfers funds from its General Fund and Supplemental General Fund to a number of other funds that are dependent on transfer funds to operate. Those funds include Adult Education, Bilingual, Driver Training, Parent Education, Professional Development, Summer School, Vocational, and Special Education. Without the transfer of these funds, the listed funds could not exist and services provided by those funds would not exist either. The fact that transfers were down by 8% this past year, 2004-2005, is indicative of the lack of increased funding at the state level. As costs continue to rise in wages and benefits, utilities, insurance, etc., fewer funds are available to transfer to these special funds. Thankfully, the State Legislature was forced by the State Supreme Court to increase funding this year and that shows in a budgeted increase in transfers for this coming year as the district attempts to strengthen its cash balances in a number of these transfer funds.

15. Miscellaneous Information Unencumbered Cash Balance by Fund

The district's unencumbered cash balances decreased this past year as compared to the previous three or more years. That was the result of a loss of enrollment and the continued lack of any increase in funding from the State of Kansas. If you have enrollment growth, you have additional new funds, even if the BBPP stays the same. However, the converse is true as well. In addition, the district budgeted for additional students in 2004-2005 and that did not materialize. But, raises in wages and benefits had been given anticipated on that increase in enrollment. That also then led to a decrease in cash balances. Projected balances are up as a result of increased funding by the State and a projected increase in enrollment.

16. Reserve Funds Unencumbered Cash Balance

This does not apply to Haysville USD 261.

17. Other Information – FTE

This chart and graph information shares the district's FTE over the past four years and the budgeted FTE for the coming year. It is hoped that the district will grow by at least 1% (approx. 50 FTE) this coming fiscal year, 2005-06. This past year the district FTE decreased by approximately 1% (30+ FTE). This chart and graph also show the number of approved free and reduced meal applications from the prior four years. As can be seen, those numbers were down this past year in free meals and up in reduced meals. All of that is probably reflective of the instability in the aircraft and related industries the past three years. Those numbers are expected to be relatively the same or slightly lower for this coming year as the economy continues to rebound from its prolonged downturn.

18. Miscellaneous Information Mill Rates by Fund

This chart and graph show the district's mill rate history over the past two years and the projected mill rate for the coming year. As can be seen, the district's mill levy increased slightly by .36 of a mill. This coming year it is projected to rise by 6.15 mills, primarily as a result of starting to pay on the bonds from the \$49 million dollar bond issue that was passed in June of 2005. That amounts to approximately \$60.00 on a house appraised at \$100,000.

19. Other Information – Assessed Valuation and Bonded Indebtedness

As can be seen on this chart and graph, the district's assessed valuation continues to increase. That is due primarily to increased residential growth and increased valuation on residential and commercial real estate. The district's bonded indebtedness will increase after this coming year as a result of the \$49 million dollar bond issue that was passed in June of 2005.

***Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: 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.***



## **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](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

## **Haysville USD 261 Web Site Information**

<http://www.usd261.com>

- **Parent Information**
  - Calendars
  - Boundaries
  - School Information
  - District News and Other Information
  - PowerSchool Grade and Attendance Information
  - Board of Education Meeting Agenda and Minutes
  - DocuShare Folders
- **Teacher Information**
  - PowerSchool Grade and Student Information
  - MyLearningPlan.com
  - Calendars
  - Board of Education Meeting Agenda and Minutes
  - E-Reqs
  - Work Orders

- DocuShare Folders
- **Administration/Staff Information**
  - PowerSchool Grade and Student Information
  - MyLearningPlan.com
  - Calendars
  - Board of Education Meeting Agenda and Minutes
  - E-Reqs
  - Work Orders
  - DocuShare Folders
- **Student Information**
  - Enrollment Information
  - Calendars
  - Food Menus
  - PowerSchool Grade and Attendance Information
  - Curriculum Information
  - School News and Other Information

**Summary of Total Expenditures By Function  
(All Funds)**

	<b>2003-2004 Actual</b>	<b>% of Tot</b>	<b>2004-2005 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2005-2006 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	17,858,951	53%	18,792,313	52%	5%	21,167,155	51%	13%
Student & Instructional Support	4,100,347	12%	4,633,619	13%	13%	4,820,452	12%	4%
General Administration	793,144	2%	1,076,514	3%	36%	1,220,011	3%	13%
School Administration (Building)	1,740,473	5%	1,847,667	5%	6%	2,108,431	5%	14%
Operations & Maintenance	3,126,317	9%	3,223,822	9%	3%	3,854,991	9%	20%
Capital Improvements	536,759	2%	765,096	2%	43%	1,200,000	3%	57%
Debt Services	1,726,276	5%	1,810,096	5%	5%	2,323,944	6%	28%
Other Costs	4,000,525	12%	4,238,392	12%	6%	4,530,848	11%	7%
<b>Total Expenditures</b>	<b>33,882,792</b>	<b>100%</b>	<b>36,387,519</b>	<b>100%</b>	<b>7%</b>	<b>41,225,832</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$7,697		\$8,320		8%	\$9,317		12%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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

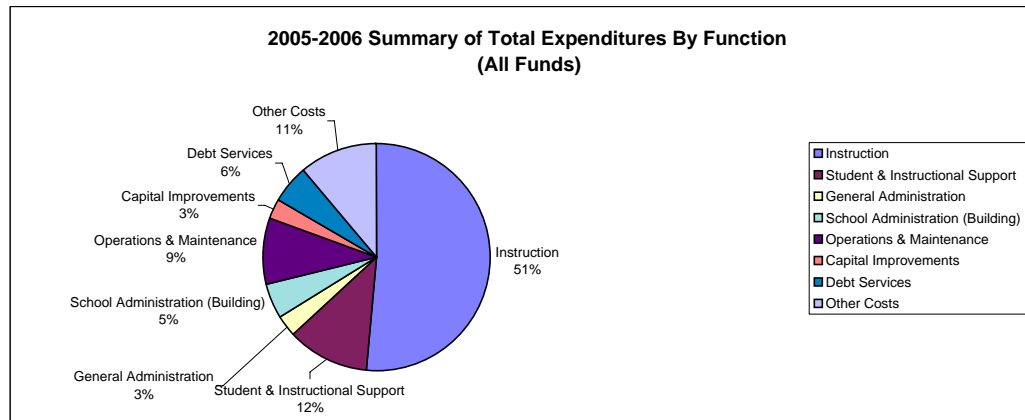
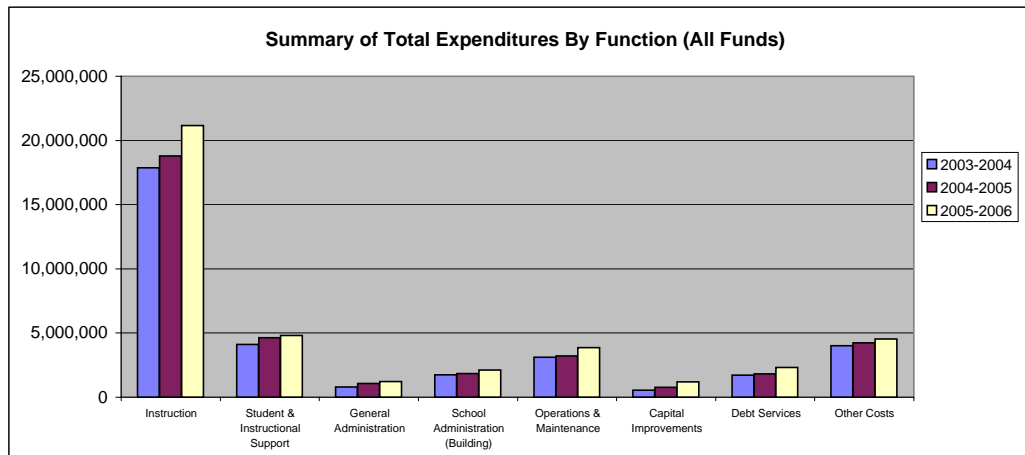
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

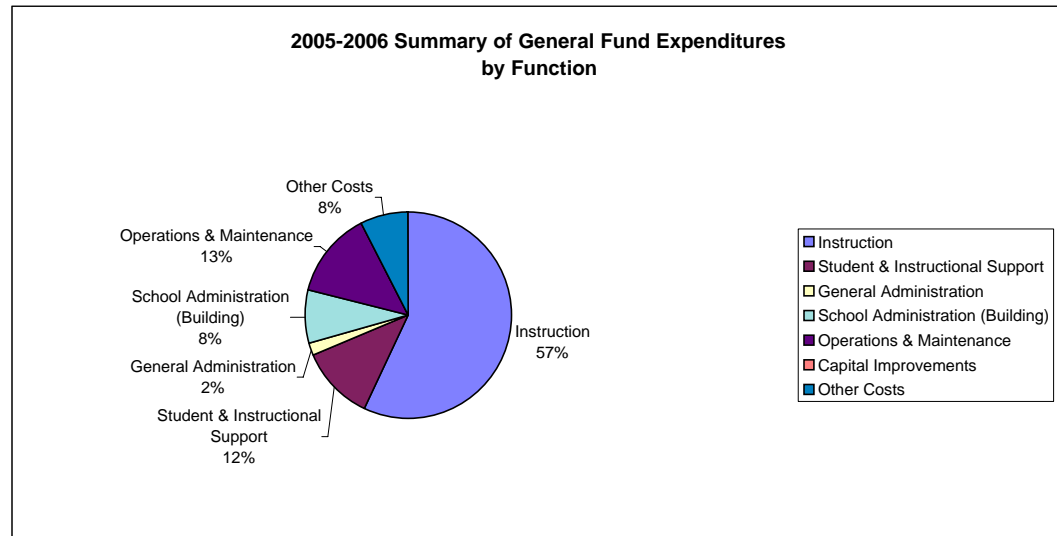
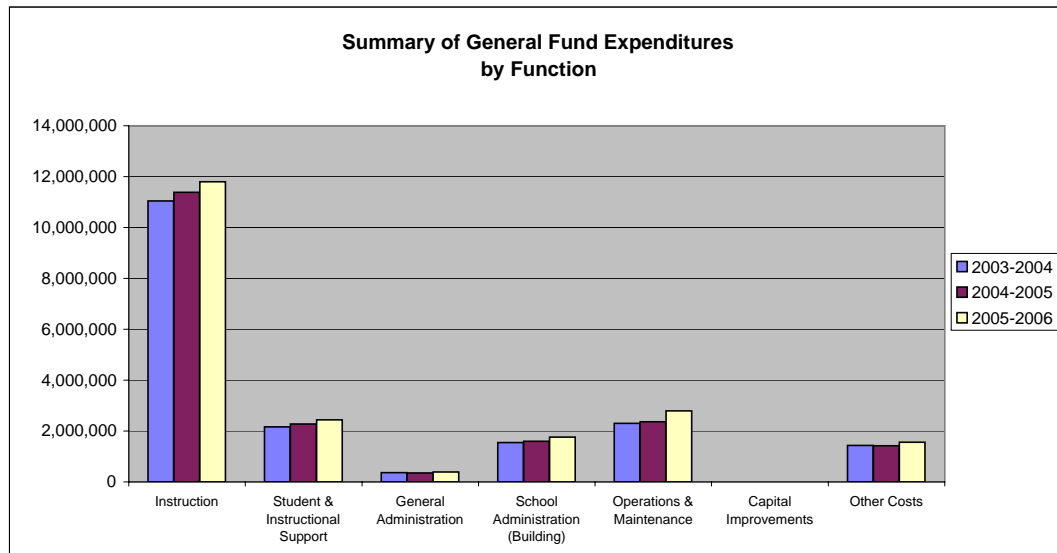
Debt Services - 5100 Transfers - 5200



**Summary of General Expenditures  
by Function**

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	11,040,296	59%	11,387,433	59%	3%	11,805,000	57%	4%
Student & Instructional Support	2,164,778	11%	2,282,091	12%	5%	2,436,445	12%	7%
General Administration	368,536	2%	358,070	2%	-3%	387,000	2%	8%
School Administration (Building)	1,553,446	8%	1,600,348	8%	3%	1,760,000	8%	10%
Operations & Maintenance	2,297,445	12%	2,365,733	12%	3%	2,795,759	13%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,430,180	8%	1,423,020	7%	-1%	1,562,500	8%	10%
<b>Total Expenditures</b>	<b>18,854,681</b>	<b>100%</b>	<b>19,416,695</b>	<b>100%</b>	<b>3%</b>	<b>20,746,704</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$4,283		\$4,440		4%	\$4,689		6%

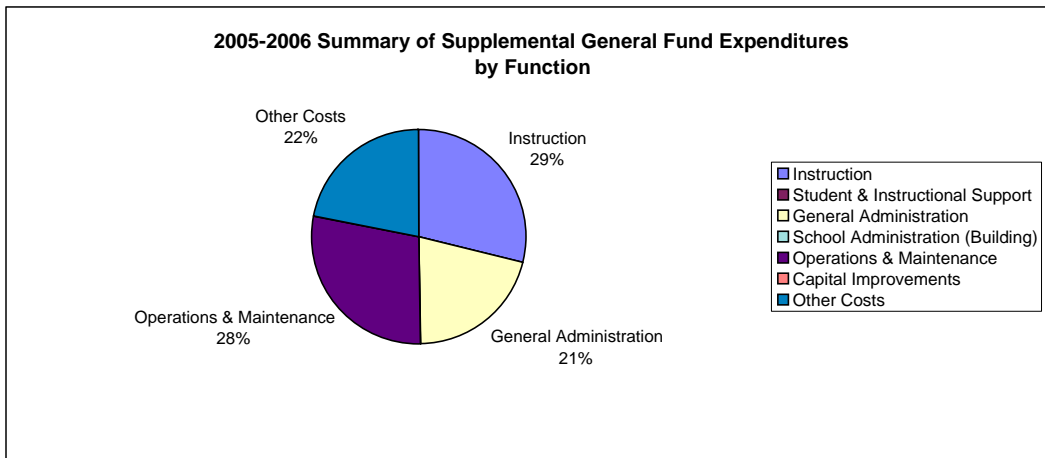
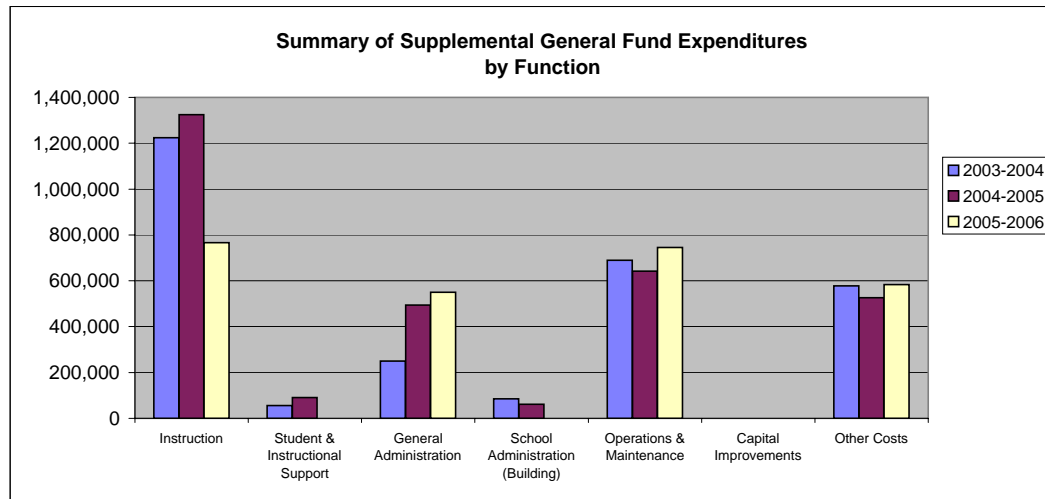
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



**Summary of Supplemental General Fund Expenditures  
by Function**

	<b>2003-2004 Actual</b>	<b>% of Tot</b>	<b>2004-2005 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2005-2006 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	1,224,662	42%	1,324,018	42%	8%	766,879	29%	-42%
Student & Instructional Support	55,542	2%	91,171	3%	64%	0	0%	-100%
General Administration	249,297	9%	493,648	16%	98%	550,000	21%	11%
School Administration (Building)	85,672	3%	61,758	2%	-28%	0	0%	-100%
Operations & Maintenance	689,543	24%	641,746	20%	-7%	745,000	28%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	577,535	20%	526,279	17%	-9%	583,500	22%	11%
<b>Total Expenditures</b>	<b>2,882,251</b>	<b>100%</b>	<b>3,138,620</b>	<b>100%</b>	<b>9%</b>	<b>2,645,379</b>	<b>100%</b>	<b>-16%</b>
Amount per Pupil	\$655		\$718		10%	\$598		-17%

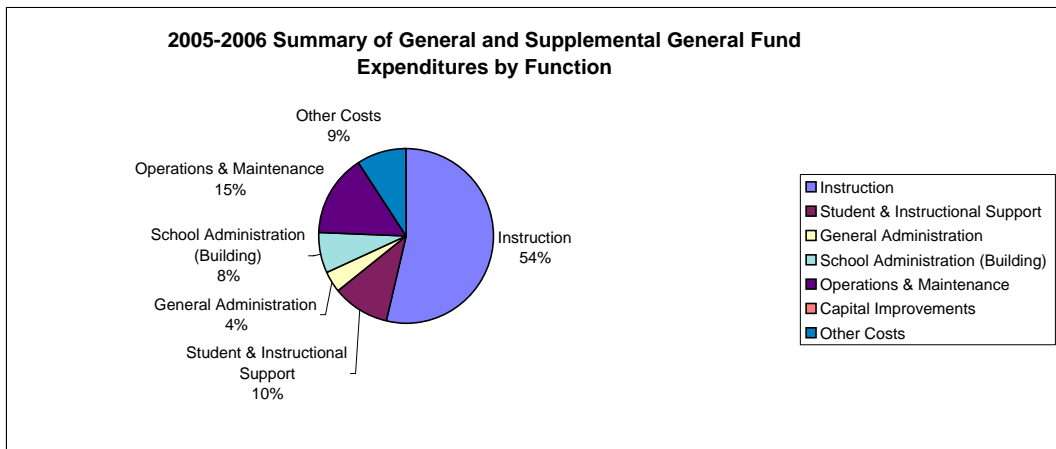
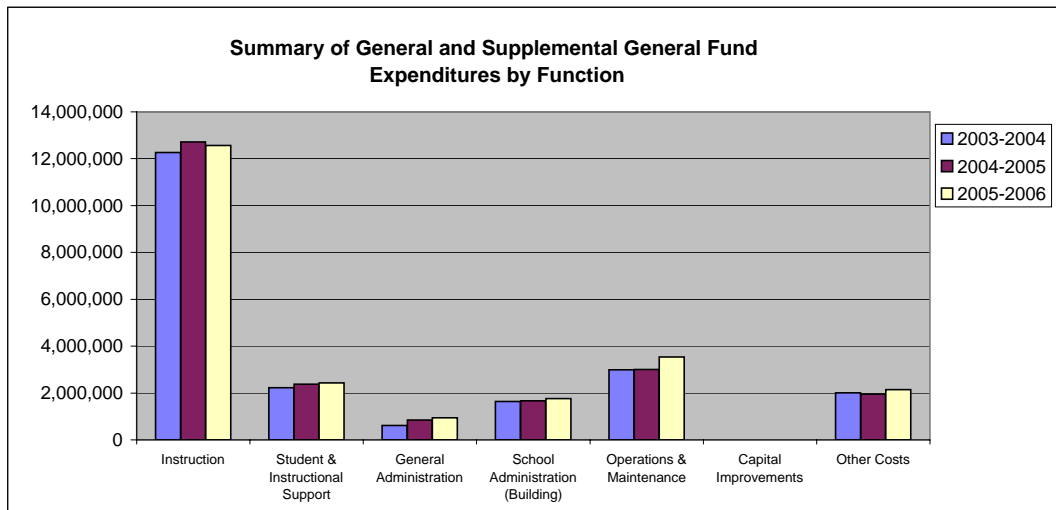
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2003-2004 Actual</b>	<b>% of Tot</b>	<b>2004-2005 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2005-2006 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	12,264,958	56%	12,711,451	56%	4%	12,571,879	54%	-1%
Student & Instructional Support	2,220,320	10%	2,373,262	11%	7%	2,436,445	10%	3%
General Administration	617,833	3%	851,718	4%	38%	937,000	4%	10%
School Administration (Building)	1,639,118	8%	1,662,106	7%	1%	1,760,000	8%	6%
Operations & Maintenance	2,986,988	14%	3,007,479	13%	1%	3,540,759	15%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,007,715	9%	1,949,299	9%	-3%	2,146,000	9%	10%
<b>Total Expenditures</b>	<b>21,736,932</b>	<b>100%</b>	<b>22,555,315</b>	<b>100%</b>	<b>4%</b>	<b>23,392,083</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$4,938		\$5,157		4%	\$5,286		3%

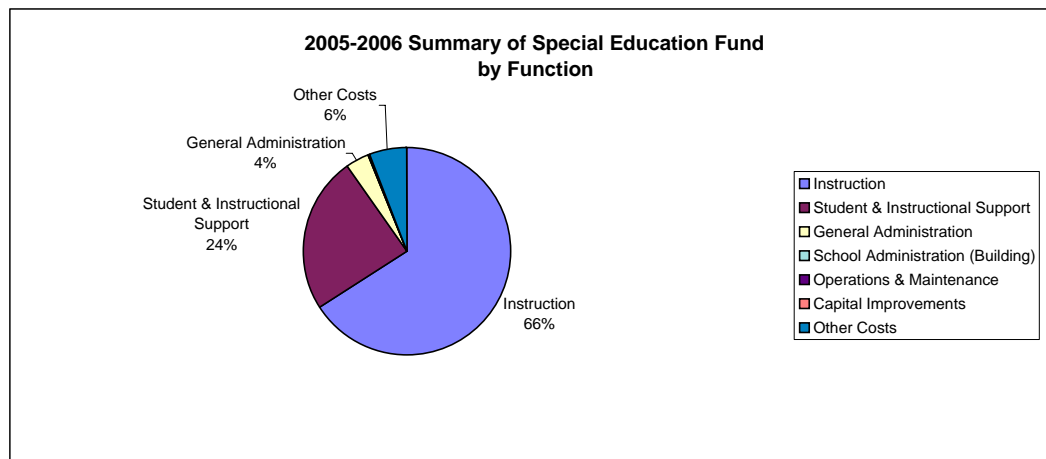
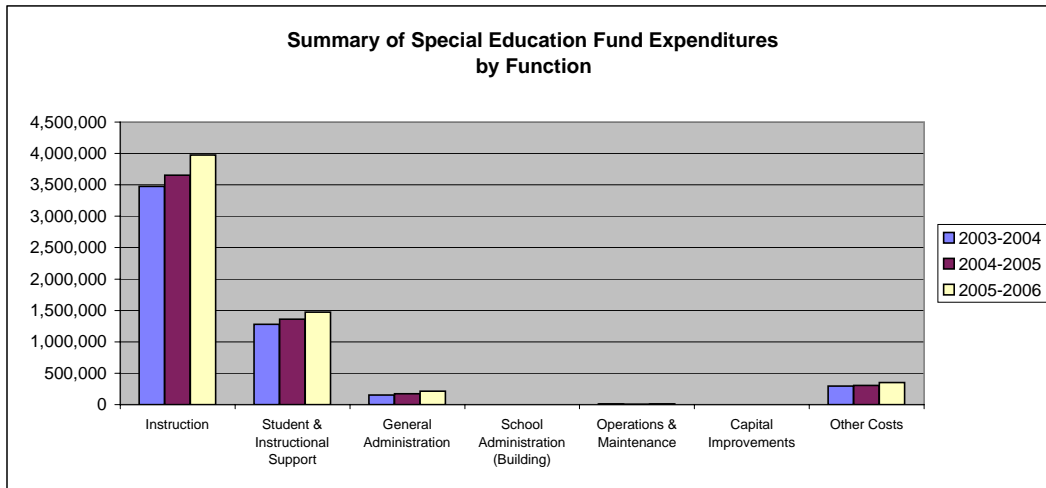
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund  
by Function**

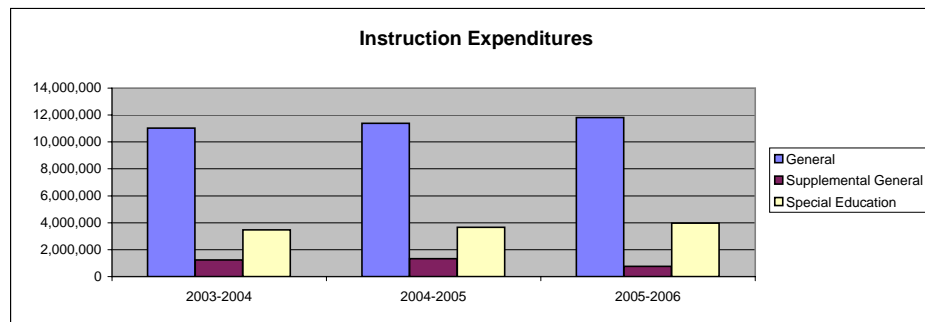
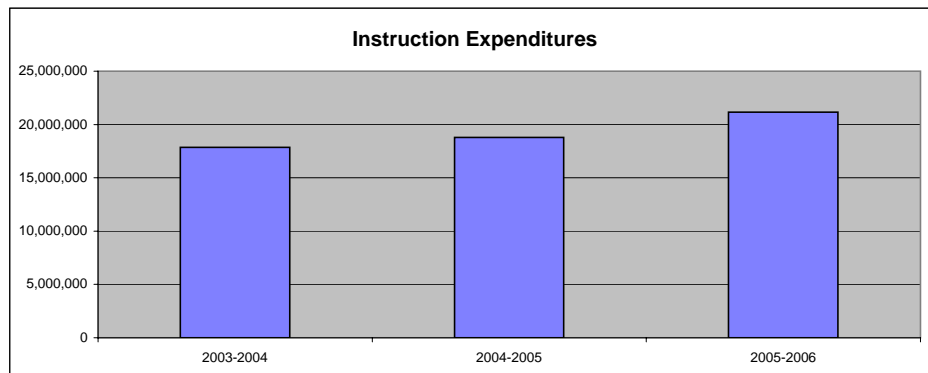
	<b>2003-2004 Actual</b>	<b>% of Tot</b>	<b>2004-2005 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2005-2006 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	3,474,645	67%	3,655,663	66%	5%	3,973,000	66%	9%
Student & Instructional Support	1,277,990	25%	1,359,172	25%	6%	1,475,000	24%	9%
General Administration	151,907	3%	174,020	3%	15%	215,000	4%	24%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	7,724	0%	7,529	0%	-3%	9,500	0%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	294,491	6%	307,132	6%	4%	353,500	6%	15%
<b>Total Expenditures</b>	<b>5,206,757</b>	<b>100%</b>	<b>5,503,516</b>	<b>100%</b>	<b>6%</b>	<b>6,026,000</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$1,183		\$1,258		6%	\$1,362		8%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)



## Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	11,040,296	11,387,433	3%	11,805,000	4%
Federal Funds	969,169	645,319	-33%	633,000	-2%
Supplemental General	1,224,662	1,324,018	8%	766,879	-42%
At Risk (4yr Old)				455,500	
At Risk (K-12)				890,000	
Bilingual Education	64,246	57,167	-11%	150,000	162%
Capital Outlay	135,604	194,718	44%	200,000	3%
Driver Education	127,705	78,196	-39%	160,000	105%
Declining Enrollment				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	44,351	22,151	-50%	160,000	622%
Special Education	3,474,645	3,655,663	5%	3,973,000	9%
Vocational Education	470,000	492,490	5%	917,000	86%
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%		
KPERS Spec. Ret. Contribution		784,137		1,046,776	33%
Contingency Reserve	0	0	0%		
Text Book & Student Material	307,038	151,021	-51%		
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%
<b>SUBTOTAL</b>	<b>17,857,716</b>	<b>18,792,313</b>	<b>5%</b>	<b>21,157,155</b>	<b>13%</b>
Enrollment (FTE)*	4,402.3	4,373.5	-1%	4,425.0	1%
Amount per Pupil	4,056	4,297	6%	4,781	11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	1,235	0	-100%	10,000	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>17,858,951</b>	<b>18,792,313</b>	<b>5%</b>	<b>21,167,155</b>	<b>13%</b>



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

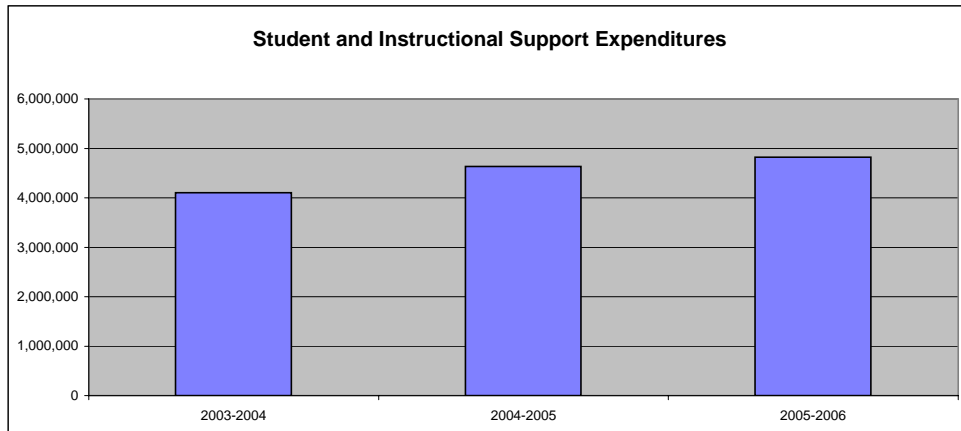
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*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.



## Student and Instructional Support Expenditures (2100 &amp; 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,164,778		2,282,091	5%		2,436,445	7%
Federal Funds	134,235		176,857	32%		125,838	-29%
Supplemental General	55,542		91,171	64%		0	-100%
At Risk (4yr Old)						3,000	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	138,986		210,977	52%		250,000	18%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	66,538		81,612	23%		160,500	97%
Parent Education Program	150,755		190,371	26%		189,442	0%
Summer School	0		0	0%		0	0%
Special Education	1,277,990		1,359,172	6%		1,475,000	9%
Vocational Education	0		0	0%		0	0%
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%			
KPERS Spec. Ret. Contribution			159,571			180,227	13%
Contingency Reserve	0		0	0%			
Text Book & Student Material	111,523		81,797	-27%			
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%
<b>SUBTOTAL</b>	<b>4,100,347</b>		<b>4,633,619</b>	<b>13%</b>		<b>4,820,452</b>	<b>4%</b>
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	931		1,059	14%		1,089	3%
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%
<b>TOTAL</b>	<b>4,100,347</b>		<b>4,633,619</b>	<b>13%</b>		<b>4,820,452</b>	<b>4%</b>
Amount per Pupil	\$949		\$1,079	14%		\$1,108	3%



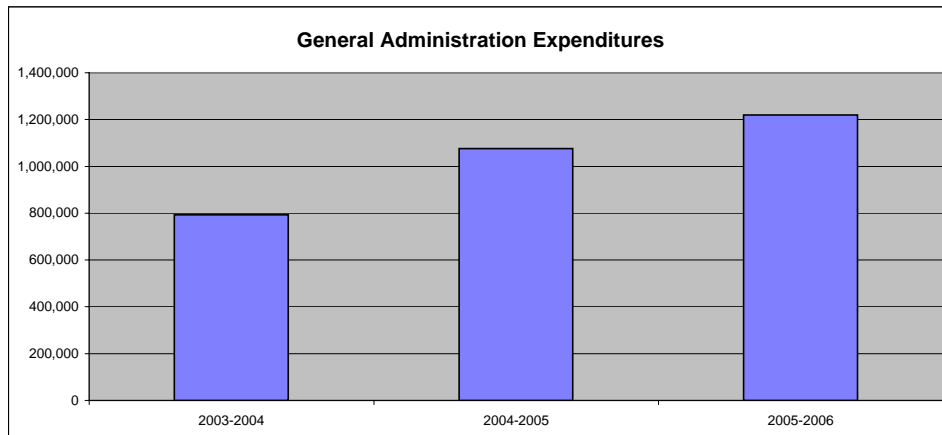
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

## General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	368,536		358,070	-3%		387,000	8%
Federal Funds	20,792		1,167	-94%		0	-100%
Supplemental General	249,297		493,648	98%		550,000	11%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,612		32,312	1137%		50,000	55%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	151,907		174,020	15%		215,000	24%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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			17,297			18,011	4%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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%
<b>SUBTOTAL</b>	793,144		1,076,514	36%		1,220,011	13%
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	180		246	37%		276	12%
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%
<b>TOTAL</b>	793,144		1,076,514	36%		1,220,011	13%



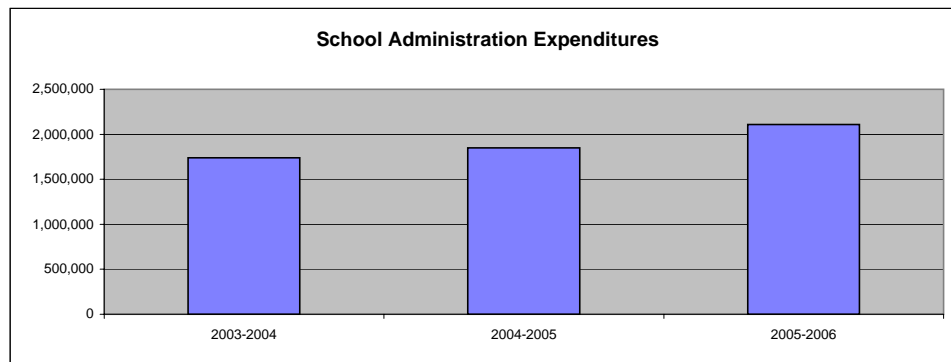
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

## School Administration Expenditures (2400)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,553,446		1,600,348	3%		1,760,000	10%
Federal Funds	89,135		91,899	3%		0	-100%
Supplemental General	85,672		61,758	-28%		0	-100%
At Risk (4yr Old)						76,100	
At Risk (K-12)						110,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	12,220		7,458	-39%		20,000	168%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		40,000	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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			86,204			102,331	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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%
<b>SUBTOTAL</b>	1,740,473		1,847,667	6%		2,108,431	14%
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	395		422	7%		476	13%
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%
<b>TOTAL</b>	1,740,473		1,847,667	6%		2,108,431	14%



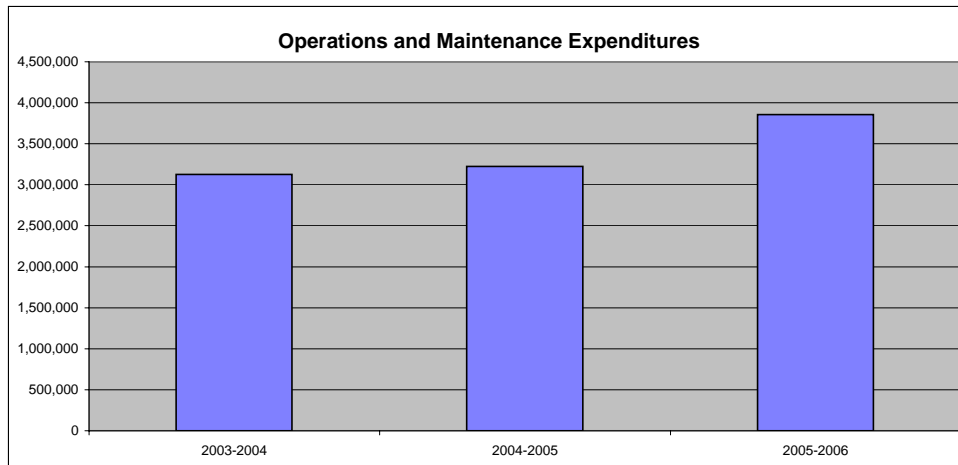
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

## Operations and Maintenance Expenditures (2600)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,297,445		2,365,733	3%		2,795,759	18%
Federal Funds	37,573		41,444	10%		25,000	-40%
Supplemental General	689,543		641,746	-7%		745,000	16%
At Risk (4yr Old)						14,200	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	72,352		76,987	6%		100,000	30%
Driver Training	21,680		5,991	-72%		30,000	401%
Declining Enrollment						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	7,724		7,529	-3%		9,500	26%
Vocational Education	0		0	0%		43,000	0%
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%			
KPERS Spec. Ret. Contribution			84,392			92,532	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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%
<b>SUBTOTAL</b>	3,126,317		3,223,822	3%		3,854,991	20%
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	710		737	4%		871	18%
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%
<b>TOTAL</b>	3,126,317		3,223,822	3%		3,854,991	20%



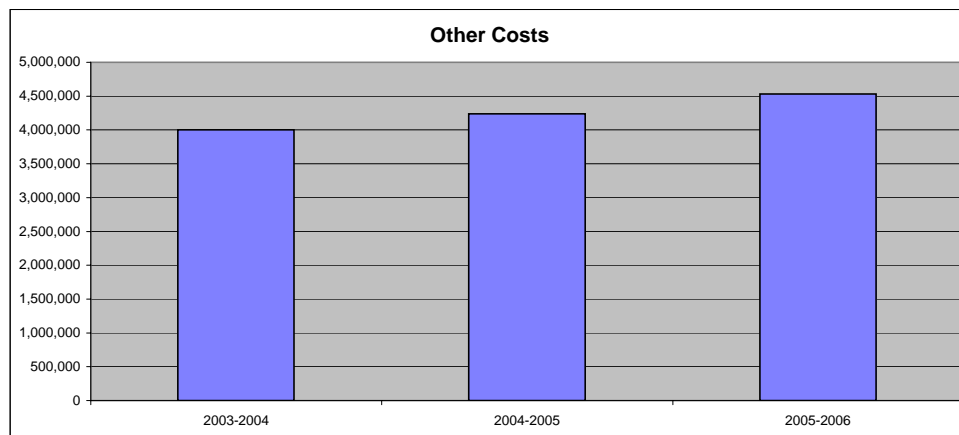
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

**Other Costs**  
**(2500 & 2900: Other Supplemental Services)**  
**(2700: Transportation)**  
**(3000: Non-Instruction Services)**

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,430,180		1,423,020	-1%		1,562,500	10%
Federal Funds	203,418		152,494	-25%		0	-100%
Supplemental General	577,535		526,279	-9%		583,500	11%
At Risk (4yr Old)						1,200	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		43,620	0%		50,000	15%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,494,901		1,695,999	13%		1,881,000	11%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	294,491		307,132	4%		353,500	15%
Vocational Education	0		0	0%		0	0%
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%			
KPERS Spec. Ret. Contribution			89,848			99,148	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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%
<b>SUBTOTAL</b>	<b>4,000,525</b>		<b>4,238,392</b>	<b>6%</b>		<b>4,530,848</b>	<b>7%</b>
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	909		969	7%		1,024	6%
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%
<b>TOTAL</b>	<b>4,000,525</b>		<b>4,238,392</b>	<b>6%</b>		<b>4,530,848</b>	<b>7%</b>



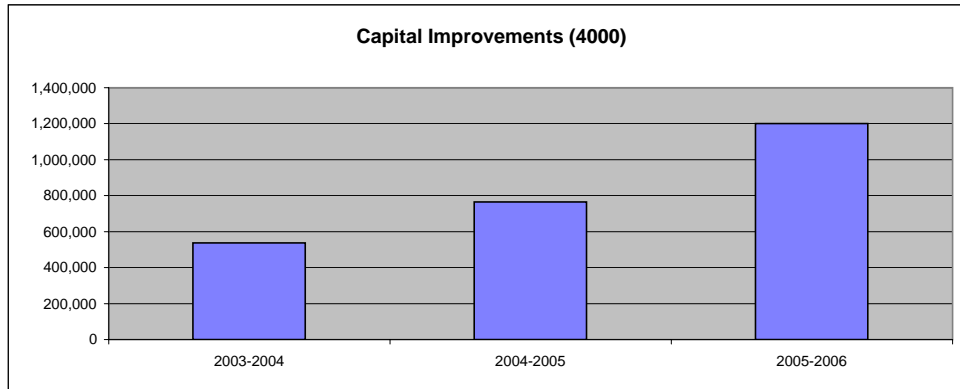
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

## Capital Improvements Expenditures (4000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	536,759		765,096	43%		1,200,000	57%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
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%			
KPERS Spec. Ret. Contribution			0			0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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%
<b>SUBTOTAL</b>	536,759		765,096	43%		1,200,000	57%
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	122		175	43%		271	55%
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%
<b>TOTAL</b>	536,759		765,096	43%		1,200,000	57%



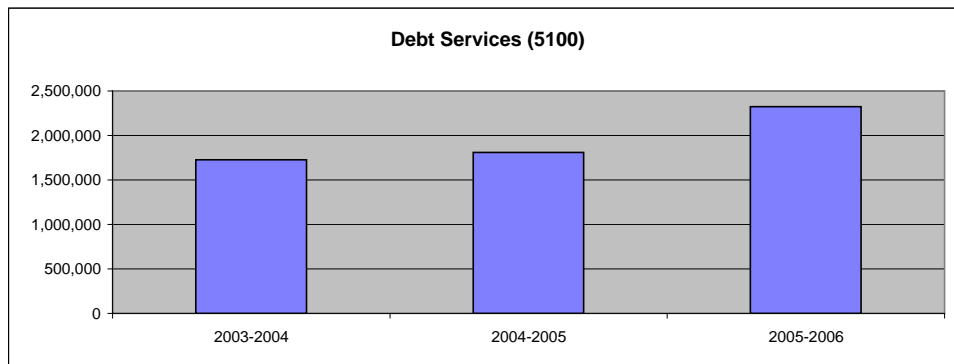
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

## Debt Services Expenditures (5100)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)				0	
At Risk (K-12)				0	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	91,900	0%	97,000	6%
Driver Training	0	0	0%	0	0%
Declining Enrollment				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	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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%		
KPERS Spec. Ret. Contribution		0		0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	1,726,276	1,718,196	0%	2,226,944	30%
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%
<b>SUBTOTAL</b>	1,726,276	1,810,096	5%	2,323,944	28%
Enrollment (FTE)*	4,402.3	4,373.5	-1%	4,425.0	1%
Amount per Pupil	392	414	6%	525	27%
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%
<b>TOTAL</b>	1,726,276	1,810,096	5%	2,323,944	28%



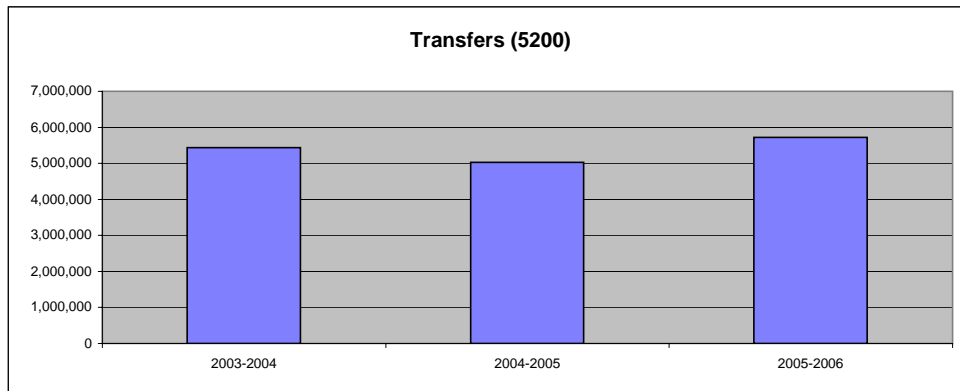
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

## Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,994,833		2,646,443	-12%		3,399,000	28%
Federal Funds	0		0	0%		0	0%
Supplemental General	2,444,052		2,377,165	-3%		2,323,961	-2%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
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%			
KPERS Spec. Ret. Contribution			0			0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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%
<b>SUBTOTAL</b>	5,438,885		5,023,608	-8%		5,722,961	14%
Enrollment (FTE)*	4,402.3		4,373.5	-1%		4,425.0	1%
Amount per Pupil	1,235		1,149	-7%		1,293	13%
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%
<b>TOTAL</b>	5,438,885		5,023,608	-8%		5,722,961	14%



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

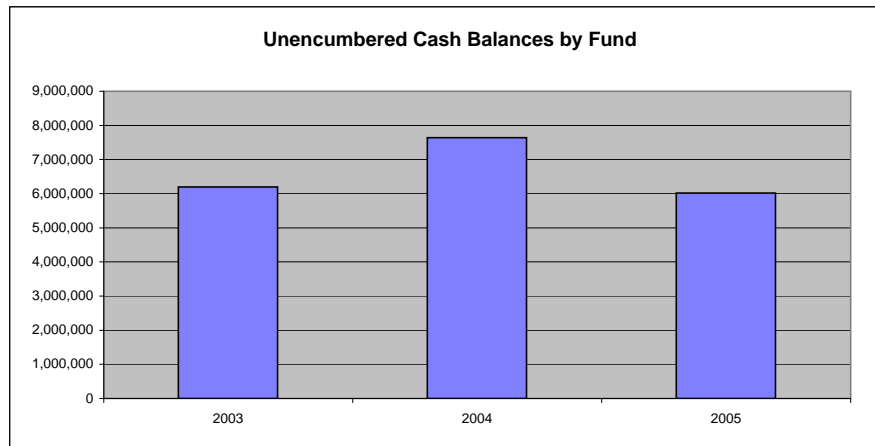
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*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.



**Miscellaneous Information  
Unencumbered Cash Balance by Fund**

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	54	-126,632	-45,674
Supplemental General	173,452	454,645	293,072
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,290,322	1,920,264	1,594,911
Driver Training	239,723	216,753	207,203
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	624,101	756,444	655,149
Professional Development	203,094	236,556	238,649
Parent Education Program	0	162	668
Summer School	209,585	221,107	236,415
Special Education	1,052,666	1,186,461	1,072,878
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	856,929	873,929	
Text Book & Student Material	155,455	169,838	
Bond & Interest 1	1,358,518	1,698,505	1,730,929
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
<b>SUBTOTAL</b>	<b>6,163,899</b>	<b>7,608,032</b>	<b>5,984,200</b>
Enrollment (FTE)*	4,402.3	4,373.5	4,425.0
Amount per Pupil	1,400	1,740	1,352
Adult Education	0	0	0
Adult Supplemental Education	36,746	36,711	36,711
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
<b>TOTAL</b>	<b>6,200,645</b>	<b>7,644,743</b>	<b>6,020,911</b>



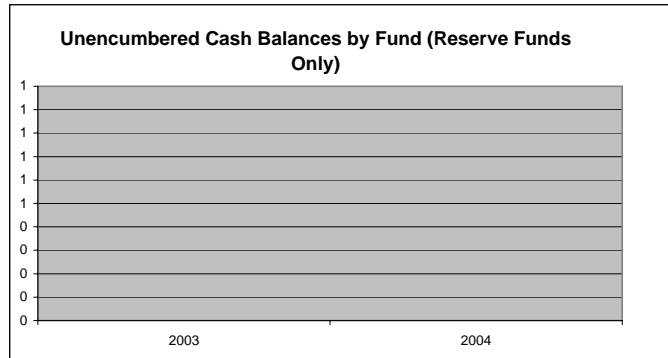
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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.

**Reserve Funds  
Unencumbered Cash Balance**

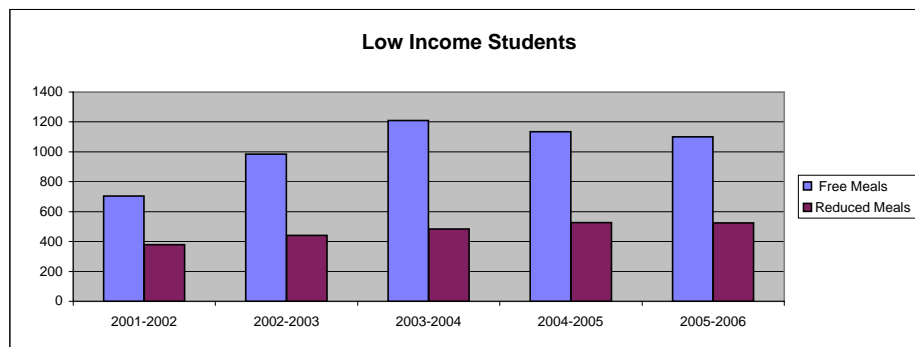
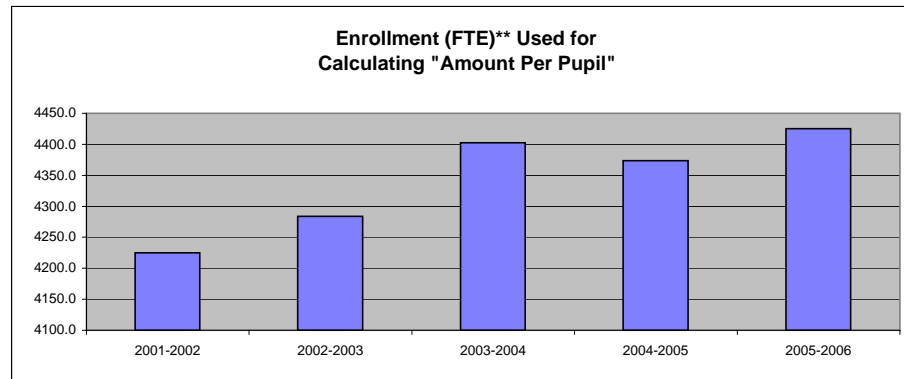
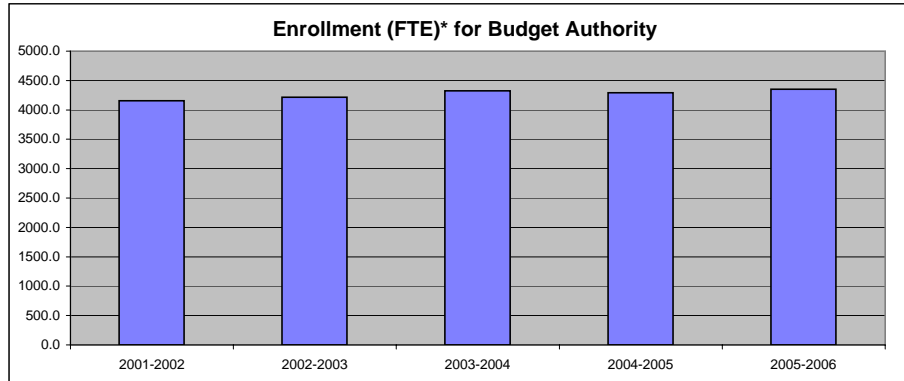
	July 1, 2003	July 1, 2004
Special Reserve	0	0
<b>TOTAL OTHER</b>	0	0
Amount per Pupil	\$0	\$0



\*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

## Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	4,157.3	4,217.3	1%	4,322.8	3%	4,294.0	-1%	4,350.0	1%
Enrollment (FTE)**	4,224.8	4,283.8	1%	4,402.3	3%	4,373.5	-1%	4,425.0	1%
Number of Students - Free Meals	705	984	40%	1,209	23%	1,135	-6%	1,100	-3%
Number of Students - Reduced Meals	378	441	17%	483	10%	526	9%	525	0%



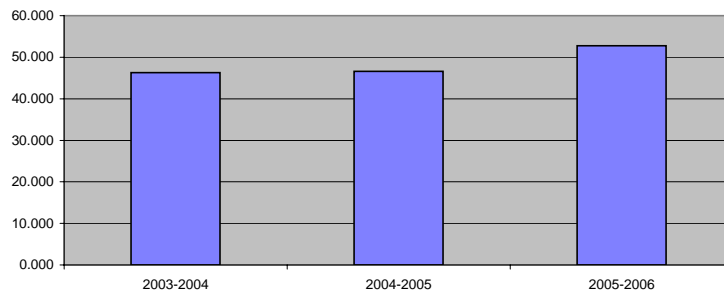
\*FTE for state aid and budget authority purposes for general fund.

\*\* FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

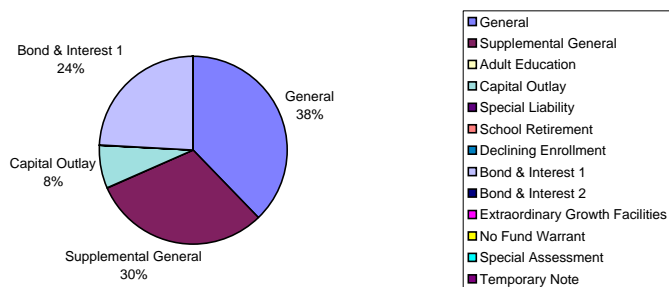
**Miscellaneous Information  
Mill Rates by Fund**

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.871	15.334	16.037
Adult Education	0.000	0.000	0.000
Capital Outlay	6.000	3.998	4.000
Declining Enrollment			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	7.391	7.292	12.740
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
<b>TOTAL USD</b>	<b>46.262</b>	<b>46.624</b>	<b>52.777</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

**Total USD Mill Rates**



**2005-2006 Miscellaneous Information  
Mill Rates by Fund (Total USD)**



## Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	\$106,381,312	\$109,232,644	\$113,620,036
Bonded Indebtedness	\$20,065,000	\$20,230,000	\$19,333,000

