Budget at a Glance

2005 - 2006

EUDORA

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Summary of Total Expenditures By Function
(All Funds)

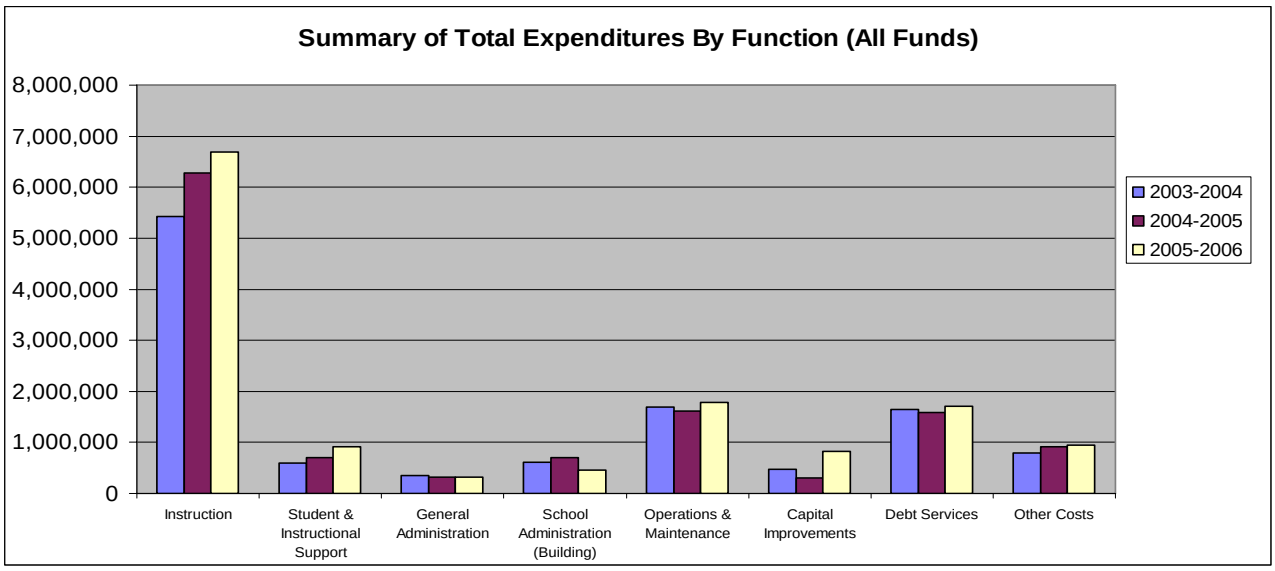
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	5,418,035	47%	6,277,213	51%	16%	6,682,991	49%	6%
Student & Instructional Support	587,243	5%	708,061	6%	21%	914,648	7%	29%
General Administration	351,655	3%	323,069	3%	-8%	318,703	2%	-1%
School Administration (Building)	607,737	5%	695,943	6%	15%	454,710	3%	-35%
Operations & Maintenance	1,688,336	15%	1,621,367	13%	-4%	1,777,374	13%	10%
Capital Improvements	472,121	4%	310,109	2%	-34%	824,613	6%	166%
Debt Services	1,652,722	14%	1,577,823	13%	-5%	1,706,539	13%	8%
Other Costs	790,793	7%	913,156	7%	15%	937,600	7%	3%
Total Expenditures	11,568,642	100%	12,426,741	100%	7%	13,617,178	100%	10%
Amount per Pupil	$9,637		$10,065		4%	$10,855		8%

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.

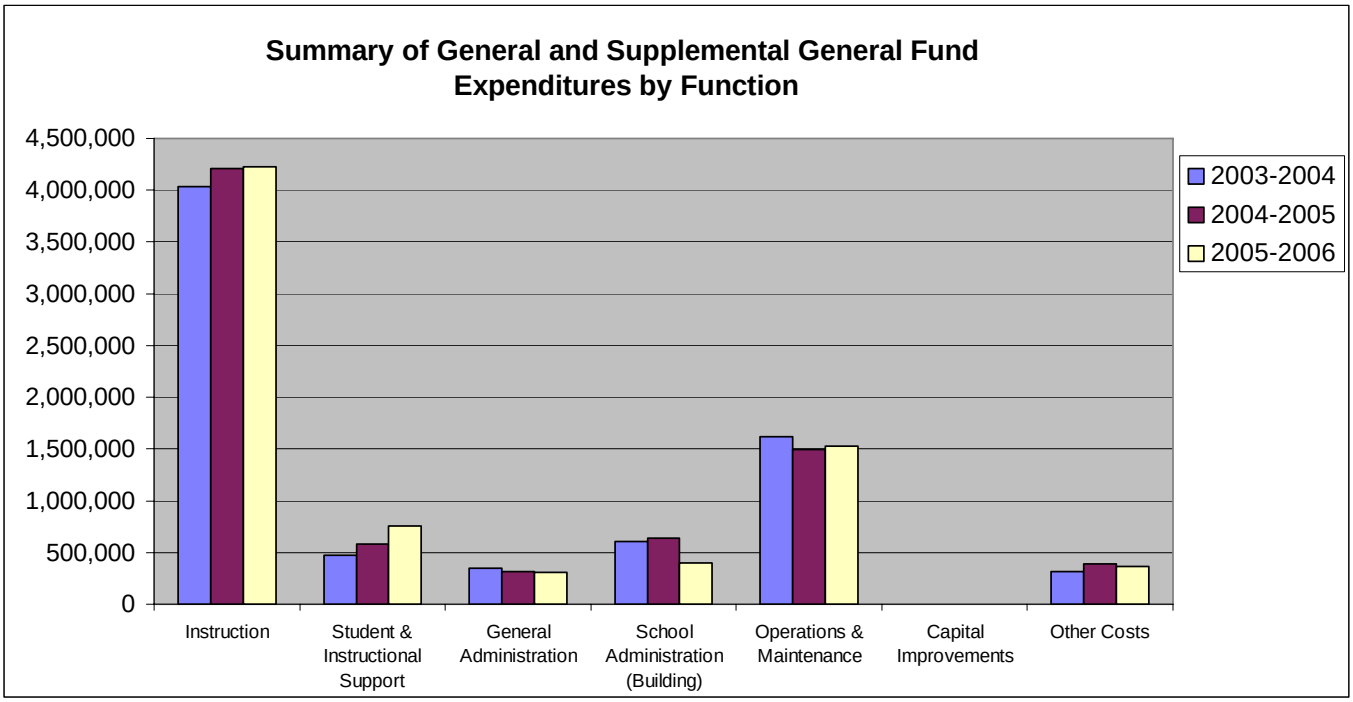
Further definition of what goes into each category:

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



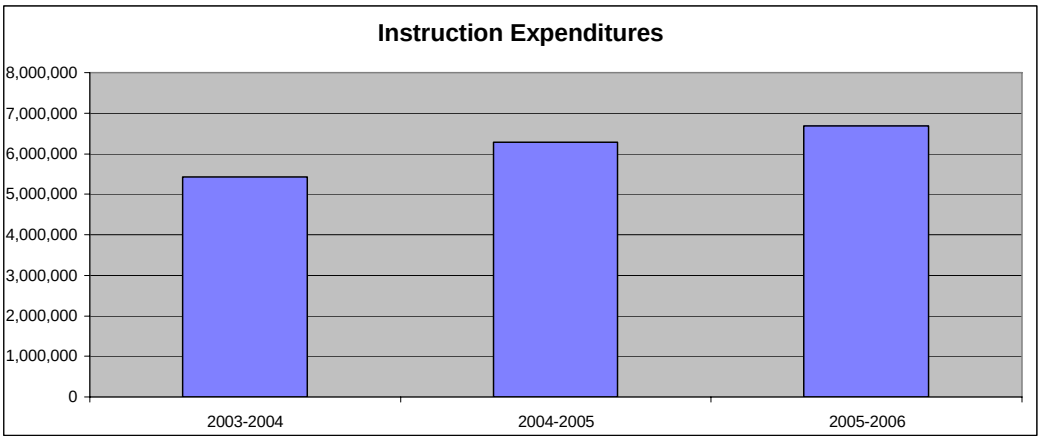
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,036,557	55%	4,212,339	55%	4%	4,228,575	56%	0%
Student & Instructional Support	473,317	6%	578,686	8%	22%	752,380	10%	30%
General Administration	351,086	5%	313,032	4%	-11%	305,688	4%	-2%
School Administration (Building)	607,737	8%	635,840	8%	5%	401,210	5%	-37%
Operations & Maintenance	1,614,853	22%	1,492,826	20%	-8%	1,529,392	20%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	315,614	4%	393,868	5%	25%	367,974	5%	-7%
Total Expenditures	7,399,164	100%	7,626,591	100%	3%	7,585,219	100%	-1%
Amount per Pupil	$6,163		$6,177		0%	$6,046		-2%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	3,194,225		3,459,702	8%		3,602,675	4%
Federal Funds	134,849		120,790	-10%		113,921	-6%
Supplemental General	842,332		752,637	-11%		625,900	-17%
At Risk (4yr Old)						0	
At Risk (K-12)						352,784	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	18,656		21,379	15%		23,000	8%
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	2,251		3,515	56%		15,000	327%
Special Education	731,174		929,804	27%		1,109,790	19%
Vocational Education	494,210		558,366	13%		567,000	2%
Gifts/Grants	338		5,573	1549%		19,841	256%
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			184,147			253,080	37%
Contingency Reserve	0		241,300	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%
SUBTOTAL	5,418,035		6,277,213	16%		6,682,991	6%
Enrollment (FTE)*	1,200.5		1,234.7	3%		1,254.5	2%
Amount per Pupil	4,513		5,084	13%		5,327	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	5,418,035		6,277,213	16%		6,682,991	6%



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

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

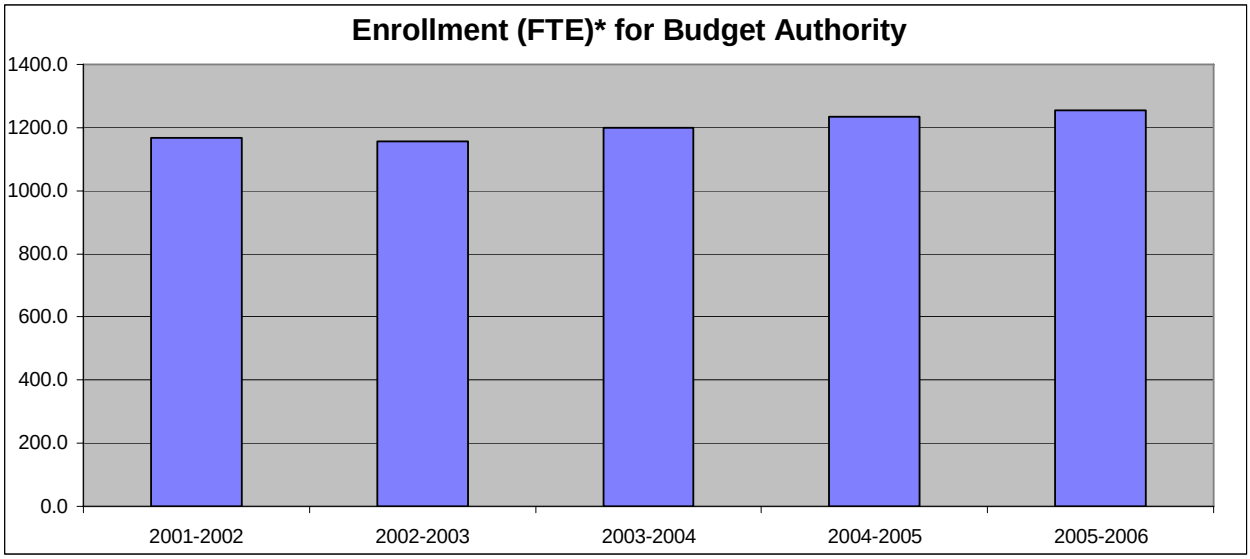
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

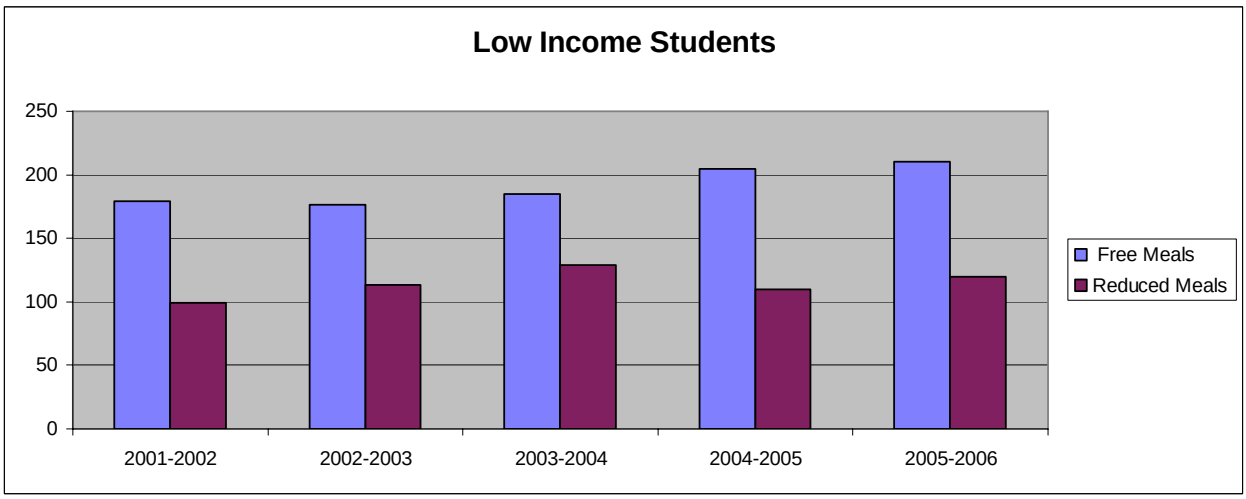
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,263,719	0	6,385,191	0		0	878,528
Supplemental General	1,961,204	75,749	1,003,940				881,515
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	352,784	0		0	0	352,784	0
Bilingual Education	0			0	0	0	0
Capital Outlay	899,613	346,550	146,034	0	0	0	407,029
Driver Training	33,000	20,000	8,000		0	5,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	586,885	75,000	7,041	172,334	0	5,000	327,510
Professional Development	60,648	7,000	3,751	0	0	49,897	0
Parent Education Program	31,575	6,000	15,500	0	0	10,075	0
Summer School	15,000	15,000		0	0	0	0
Special Education	1,164,240	377,292	0	0	0	786,948	0
Vocational Education	680,000			0	0	430,000	250,000
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	39,856	14,856					25,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	339,767	0	339,767				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	865,679	647,899	311,644		0		747,377
Bond and Interest #2	840,860	575,834	302,710		0		494,234
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	122,052	0	xxxxxxxxxxx	122,052	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	15,256,882	2,161,180	8,523,578	294,386	0	1,639,704	4,011,193
Less Transfers	1,639,704						
TOTAL Budget Expenditures	$13,617,178						

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)*	1,168.5	1,157.3	-1%	1,200.5	4%	1,234.7	3%	1,254.7	2%
Number of Students - Free Meals	179	176	-2%	185	5%	205	11%	210	2%
Number of Students - Reduced Meals	99	113	14%	129	14%	110	-15%	120	9%

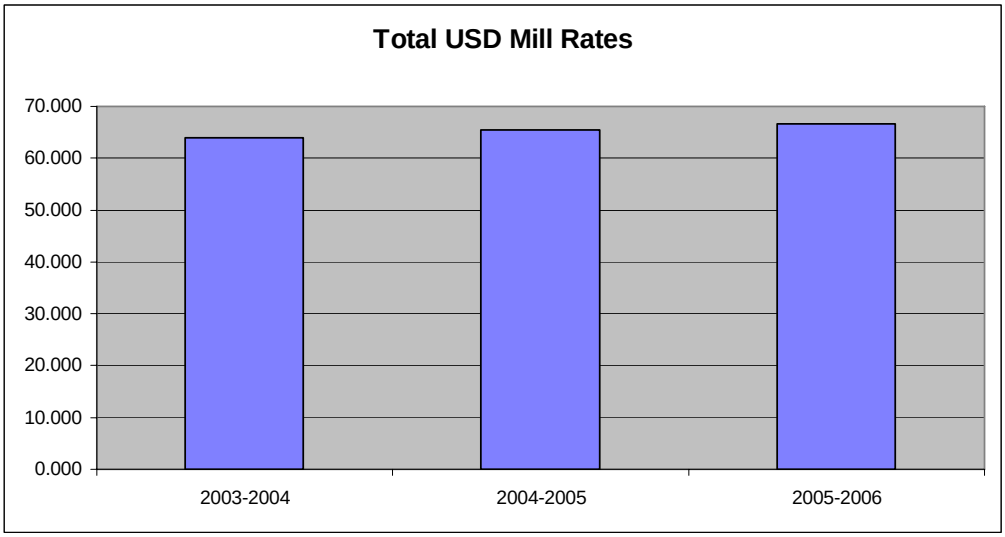




*FTE for state aid and budget authority purposes for general fund.

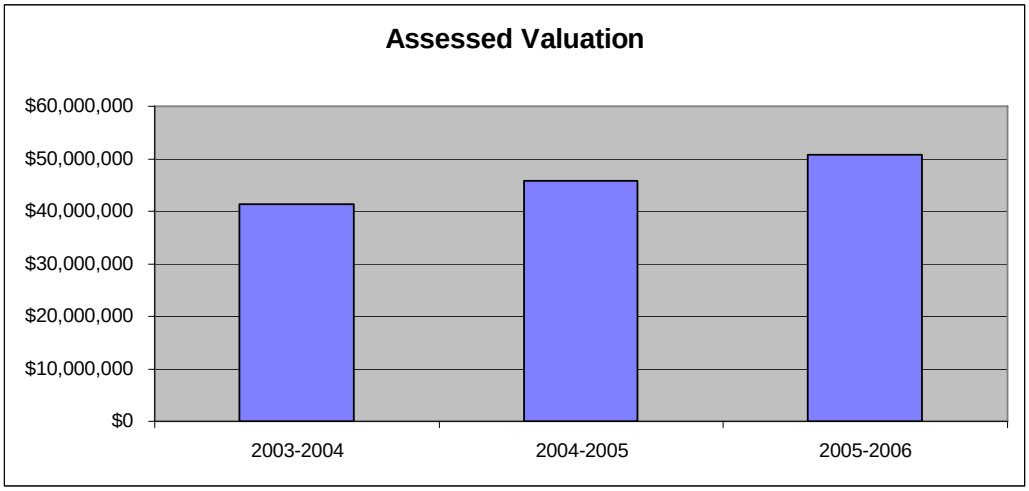
Miscellaneous Information
Mill Rates by Fund

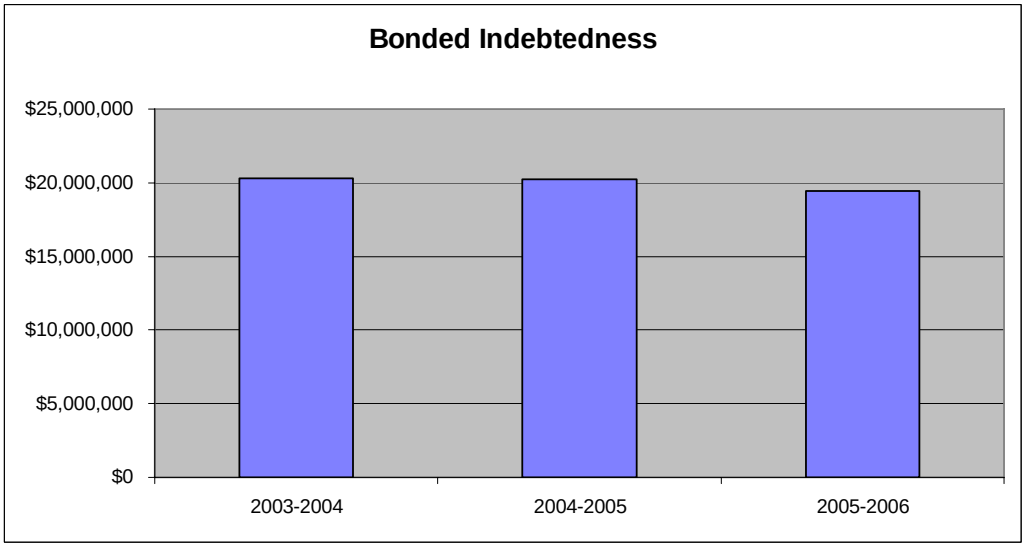
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.948	17.333	16.186
Adult Education	0.000	0.000	0.000
Capital Outlay	3.991	3.996	8.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	16.819	14.018	13.131
Bond & Interest 2	8.198	10.119	9.265
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	**63.956**	**65.466**	**66.582**
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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$41,347,995	$45,757,161	$50,706,302
Bonded Indebtedness	20,276,280	20,223,840	19,436,202





USD# 491
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	12.3	699,314	56,855	13.5	802,416	59,438	14.0	845,564	60,397
Teachers (Full Time)	67.0	2,840,660	42,398	80.0	2,941,296	36,766	93.0	3,316,333	35,659
Other Certified (Licensed) Personnel	9.5	310,861	32,722	11.4	341,936	29,994	8.0	265,163	33,145
Classified Personnel	35.5	949,707	26,752	40.4	1,038,922	25,716	43.4	1,207,650	27,826
Substitutes/Temporary Help	XXXXXXX	348,783	XXXXXXXXXXX	XXXXXXX	538,486	XXXXXXXXXXX	XXXXXXX	538,486	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_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