Budget Profile
2005-2006

Kansas City Kansas School District
USD # 500

Order of Contents

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

2005-2006 Budget General Information
USD #: 500

Introduction

Our district consists of 49 schools including three preschools, 30 elementary schools (grades K-5), eight middle schools (grades 6-8), four senior high schools (grades 9-12), Sumner Academy of Arts and Science (grades 8-12), an alternative school program, and an area technical school. At last count we had 20,162 students. We have approximately 3,500 employees with about 1,650 of them teachers.

We believe that quality education is a collaborative effort among the schools, students, parents and community. We believe that all children can learn. All of our children are entitled to a caring and safe learning environment. Our children should be enabled to develop to their fullest potential. Our children should respect themselves and others. All of our children must be equipped to be productive, responsible adults and to meet the challenges of the future.

Board Members

Mrs. Gloria Willis – President
Mr. George Breidenthal
Mr. Richard Kaminski
Mrs. Meredith Roberts Schraeder
Mrs. Linda Pendleton – Vice President
Mrs. Norma Jones
Mrs. Vicki Meyer

Key Staff

Superintendent: Dr. Jill Shackelford
Deputy Superintendent Mr. Steve Gering – Deputy Superintendent for Teaching and Learning
Assistant Superintendents: Mrs. Donna Hardy – Asst Superintendent for Student, Parent & Community
Mr. John Rios – Asst Superintendent for Human Resources
Dr. Larry Englebrick – Asst Superintendent for Business Services
Ms. Marcy Clay, Mr. Jayson Strickland, Mr. Steve Bock, Executive Directors for Instruction
Mr. Charles Perdue – Director of Public Libraries

Business Office Staff: Connie Brand, Director of Finance and Treasurer
Other Key Contacts: Susan Westfahl – Clerk of the Board
Carroll Macke – Director of Public Information

Please refer to District Organizational Chart on next page.

The District's Accomplishments and Challenges

Accomplishments: Nationwide, the school district is gaining attention because of its successes. Articles in the Kansas City Star, Philadelphia Inquirer and Education Week have touted the District's successes. Partnership for Children had published a report entitled "Voices for Children", which tells the story of the impressive turnaround of student achievement in the KCK School District. Governor Sebelius mentioned the district as a success story in her State of the State speech in January 2005. Recently, Microsoft founder Bill Gates referred to the district positively while making a speech to the nation's governors and other state and national leaders.

Reading assessment results went from 31 percent of students scoring at proficient or above in 2001, to 53.6 percent in 2004. Math assessment results went from 21 percent of the students scoring at proficient or above in 2001, to 36.8 percent in 2004.Graduation rate has increased from 52 percent to 78 percent in four years.

As Wyandotte County celebrates 160 years of public education, the KCK School District is taking aggressive strides to improve the quality of education it delivers. Working together – students, teachers, staff, parents and community leaders –continue to build on our list of successes.

Challenges: While the district is delighted with the test results and is celebrating the hard work by teachers and staff, and the accomplishments of our students, the task has not been completed. Our focus will continue to be on improving instruction so that all students are achieving at an educational level of proficient or above. Our focus will specifically concentrate on closing the achievement gap between specific populations of the district.

The progress noted above happened during a time when the Board of Education and Administration had to make very difficult decisions to cut $20 million from budgets because of insufficient state funding. The new monies infused into the district's finances for the 2005-06 will go a long way in offsetting the losses of prior years. However, we must be diligent in monitoring legislation in future years to insure funding continues at an adequate pace.

For more information about the District, please visit our web page at www.kckps.org

Supplemental Information for the Following Tables

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

   Percent of budget for instructional costs increased to 54%. When combined with instructional support, the percentage is 62%. When school administration is added, the percentage increases to 67%. Thus, 67% of the districts resources are budgeted into programs that directly effect our students on a daily basis. When debt service and capital costs (overhead) are removed, the percentage climbs to 72%. This high percentage reflects the District's continued commitment to the instructional programs.

2. Summary of General Fund Expenditures by Function

   What appears to be a large reduction in the percentage of budget to instructional costs is really the result of changes in accounting methods mandated by the state legislature. In fiscal year 2004-05, the Transportation fund was closed and these costs were moved to the General fund, resulting in an increase in other costs and a corresponding decrease in other line percentages. In fiscal year 2005-06, the At Risk monies, which are predominately instructional cost, were moved from the General fund to a separate fund.

3. Summary of Supplemental General Fund Expenditures by Function

   Monies in this fund are used 100% for teacher salaries

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

   See comments above

5. Summary of Special Education Fund by Function

   As the sponsor of the Wyandotte Special Education COOP, the district incurs no costs in this fund other than a pass-thru transfer to the COOP. All operational costs of the COOP are recorded in the COOP fund (Code 78).

6. Instruction Expenditures (1000)

   See comments regarding the District's commitment to instructional and support programs in item 1 above.

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

   See comments regarding the District's commitment to instructional and support programs in item 1 above.

8. General Administration Expenditures (2300)

   The District believes it administrative system is both efficient and effective. For the 2005-06 fiscal year, slight increases have been budgeted for administrative costs in teaching and

learning and curriculum and instruction areas. These increases are intended to provide much needed leadership and oversight as the District moves its successes to the next level.

9. School Administration Expenditures (2400)

   These costs represent the Principal and their support staff. As instructional leaders of the building, principals play a vital role in the instructional process.

10. Operations and Maintenance Expenditures (2600)

    The sizable increase in 2005-06 budgeted costs, in comparison to actual costs for 2003-04 and 2004-05, results from the necessity to budget monies for unforeseen contingencies. While it is reasonable to believe that these costs will never be incurred, the budget laws of Kansas make it necessary to have sufficient budget authority should the District encounter unforeseen maintenance needs. It is anticipated that several previously delayed maintenance projects will need to be addressed in 2005-06.

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

    These costs include student transportation, accounting and business services, TIS, food service, human resources, etc.

12. Capital Improvements (4000)

    The sizable increase in 2005-06 budgeted costs, in comparison to actual costs for 2003-04 and 2004-05, results from the necessity to budget monies for unforeseen contingencies. While it is reasonable to believe that these costs will never be incurred, the budget laws of Kansas make it necessary to have sufficient budget authority should the District encounter unforeseen maintenance needs. It is anticipated that several previously delayed maintenance projects will need to be addressed in 2005-06.

13. Debt Services (5000)

    As of July 1, 2005, the District had $114,155,000 in general obligation bonds outstanding. These obligations result from Series 2001 ($40,000,000) and Series 2002 ($80,000,000) general obligation bonds and Series 2003 ($47,025,000), Series 2004 ($9,660,000) and Series 2005 ($18,120,000). The proceeds of the bonds were used to air condition buildings, provide instructional technology and other needed improvements.

14. Transfers

    Under Kansas Statute, several funds are financed via the transfer of monies from the General fund. The Vocational fund, Special Education fund, Bilingual fund, Contingency Reserve fund, At Risk funds and the Workers' Compensation fund are funded exclusively with transfer. The ATS fund, Professional Development fund, Parent Education fund, Summer School fund, and Drivers' Education fund are funded partially with transfers.

15. Miscellaneous Information Unencumbered Cash Balance by Fund

    Increases in overall cash balances are the result of Property Tax Accelerator implemented by the Kansas Legislature in 2003-04. Under this new law, property taxes previously collected

in July were accelerated into June. As a result, the Bond and Interest fund, Capital Outlay fund and the Supplemental General fund were required to maintain cash balances at June 30, 2004 (and 2005) in order to fund operations during the first six months of the fiscal year.

16. Reserve Funds Unencumbered Cash Balance

    The District has noted an increase in costs associated with the Workers' Compensation Program. As a result, the District increased the cash balance within the Workers' Compensation Fund to insure the continued financial stability of the fund.

17. Other Information – FTE

    The District continues to experience declining enrollment trends. While the infusion of cash created by the school finance legislation this year was able to, at least partially, offset the financial impact of this decline, it will be necessary for the district to maintain safe margins in their budget to offset the effects of this trend in future years.

18. Miscellaneous Information Mill Rates by Fund

    The District is very conscious of the effect of increased mill levies on the patrons of the District. Several funds experienced level or reduced in mill levy for the current year. The one exception is the Capital Outlay Fund. In an effort to control the overall mill levy last year, the Capital Outlay mill levy was reduced to 2.5 mills, for one year. However, the needs of the District are much greater than that levy amount can afford. As a result, it was necessary to return the mill levy to 9 mills for the current year.

    Overall, the net mill levy increase is 3.18 mills. The financial impact of this increase on the owner of a $100,000 home is $36 annually.

19. Other Information – Assessed Valuation and Bonded Indebtedness

    See comments under 13 above.

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

- 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

USD# 500

Summary of Total Expenditures By Function
(All Funds)

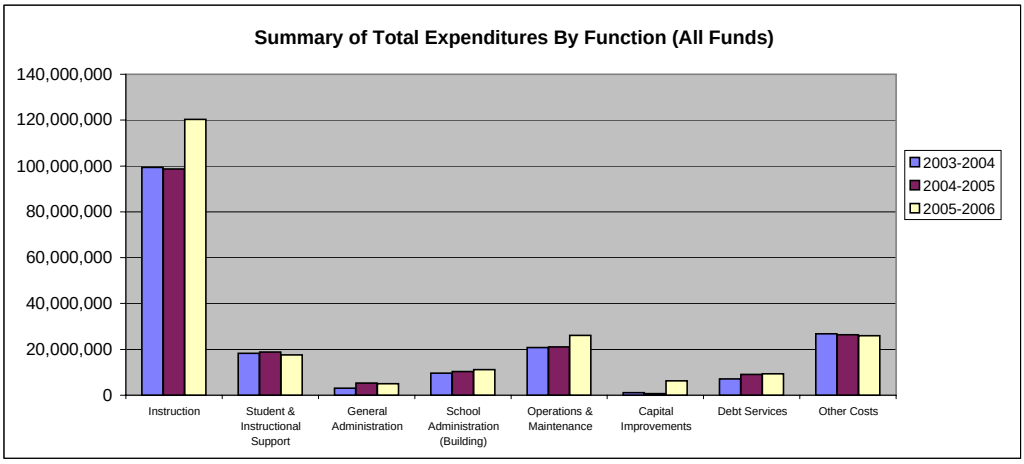
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	99,341,824	53%	98,721,750	52%	-1%	120,290,848	54%	22%
Student & Instructional Support	18,279,404	10%	18,894,371	10%	3%	17,612,503	8%	-7%
General Administration	3,057,254	2%	5,355,631	3%	75%	5,052,358	2%	-6%
School Administration (Building)	9,697,486	5%	10,370,028	5%	7%	11,230,233	5%	8%
Operations & Maintenance	20,781,864	11%	21,089,218	11%	1%	26,109,637	12%	24%
Capital Improvements	1,066,174	1%	673,357	0%	-37%	6,300,000	3%	836%
Debt Services	7,097,508	4%	9,102,700	5%	28%	9,334,306	4%	3%
Other Costs	26,797,853	14%	26,375,232	14%	-2%	25,990,631	12%	-1%
Total Expenditures	186,119,367	100%	190,582,287	100%	2%	221,920,516	100%	16%
Amount per Pupil	$9,478		$9,806		3%	$11,476		17%

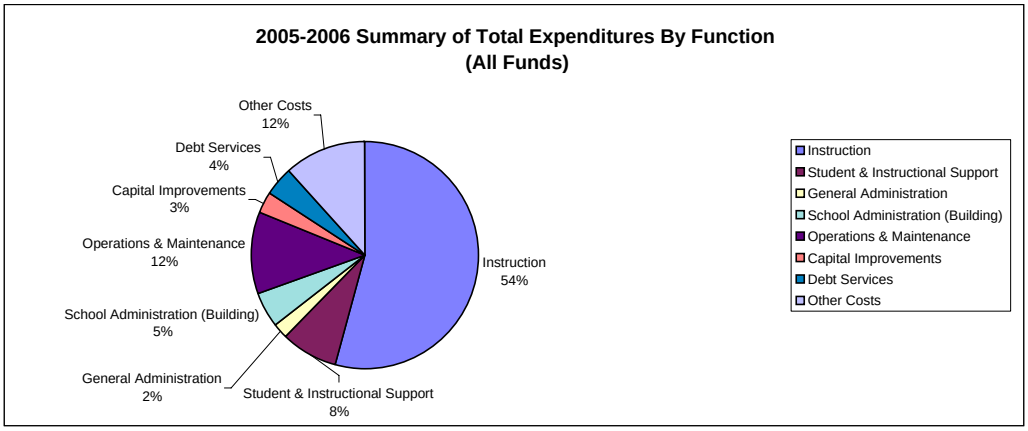
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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

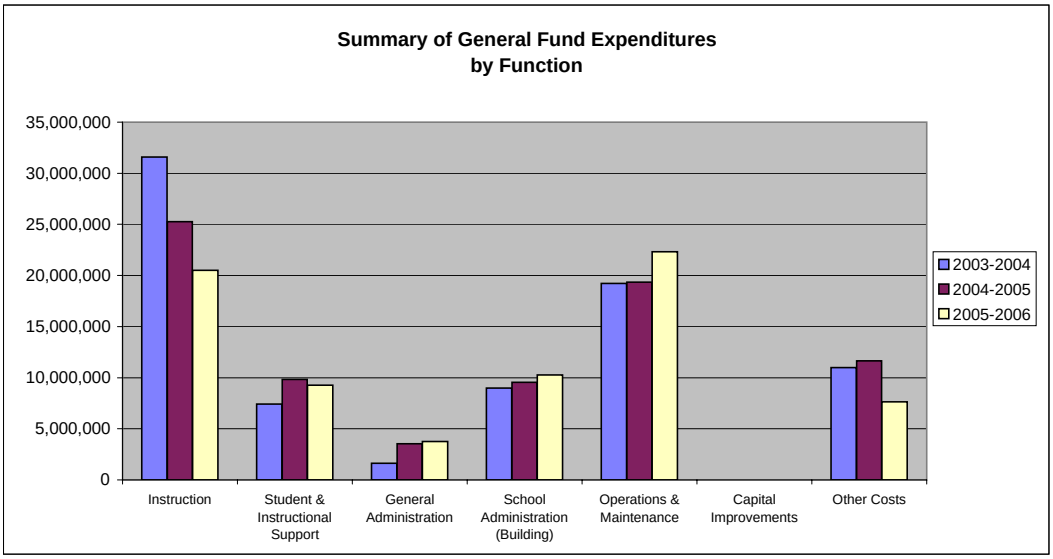


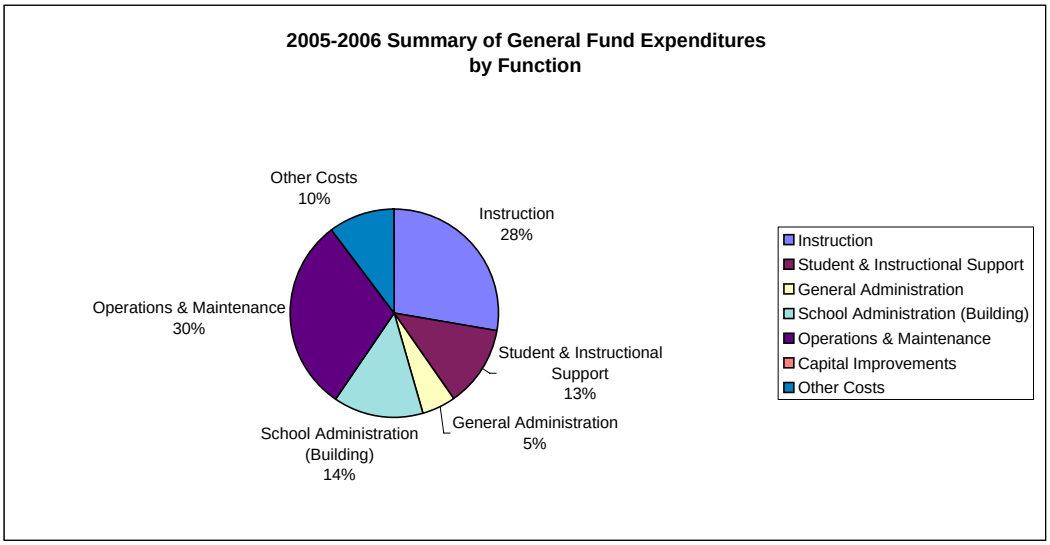


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	31,584,297	40%	25,251,628	32%	-20%	20,499,240	28%	-19%
Student & Instructional Support	7,428,341	9%	9,842,942	12%	33%	9,274,862	13%	-6%
General Administration	1,631,256	2%	3,536,840	4%	117%	3,760,226	5%	6%
School Administration (Building)	8,993,449	11%	9,533,941	12%	6%	10,262,737	14%	8%
Operations & Maintenance	19,233,557	24%	19,350,378	24%	1%	22,322,039	30%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	10,995,149	14%	11,647,097	15%	6%	7,646,121	10%	-34%
Total Expenditures	79,866,049	100%	79,162,826	100%	-1%	73,765,225	100%	-7%
Amount per Pupil	$4,067		$4,073		0%	$3,815		-6%

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

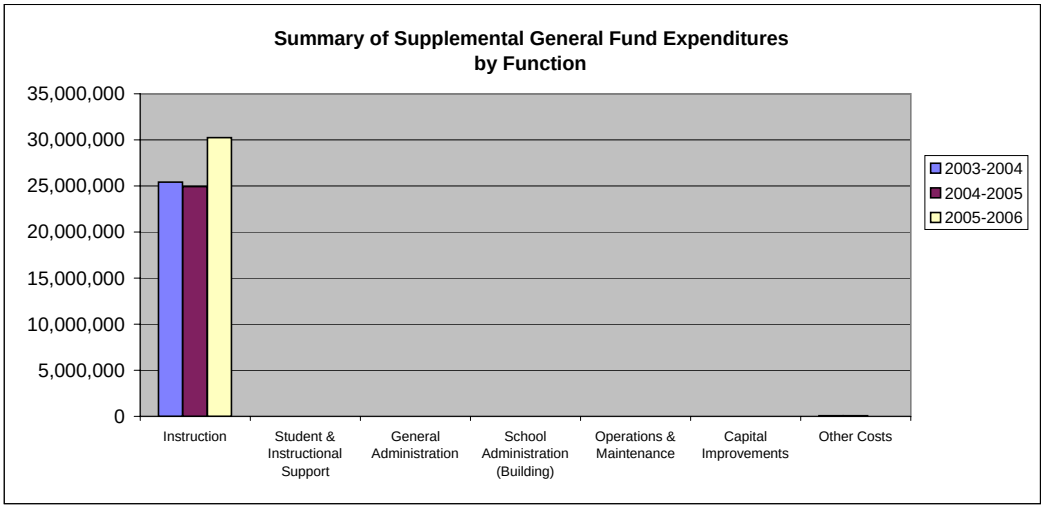


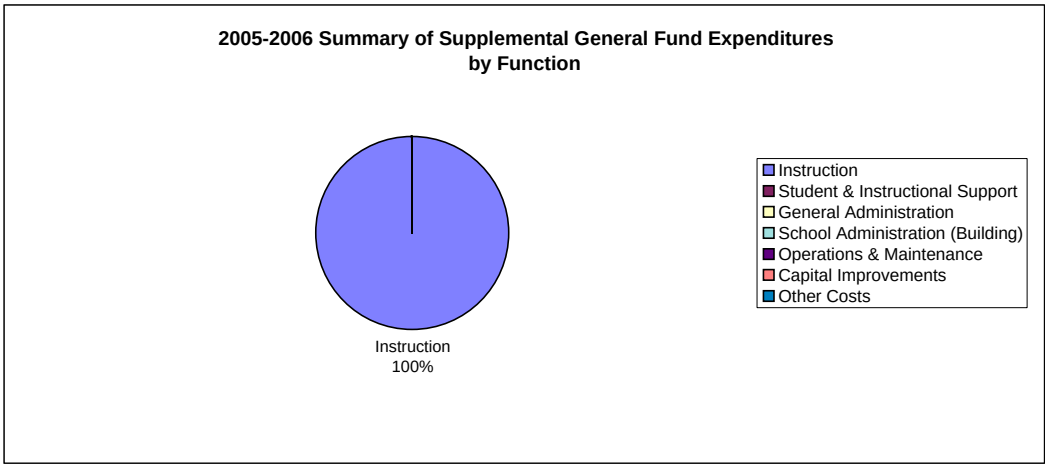


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	25,413,381	100%	24,942,650	100%	-2%	30,235,738	100%	21%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	71,922	0%	66,219	0%	-8%	0	0%	-100%
Total Expenditures	25,485,303	100%	25,008,869	100%	-2%	30,235,738	100%	21%
Amount per Pupil	$1,298		$1,287		-1%	$1,564		22%

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



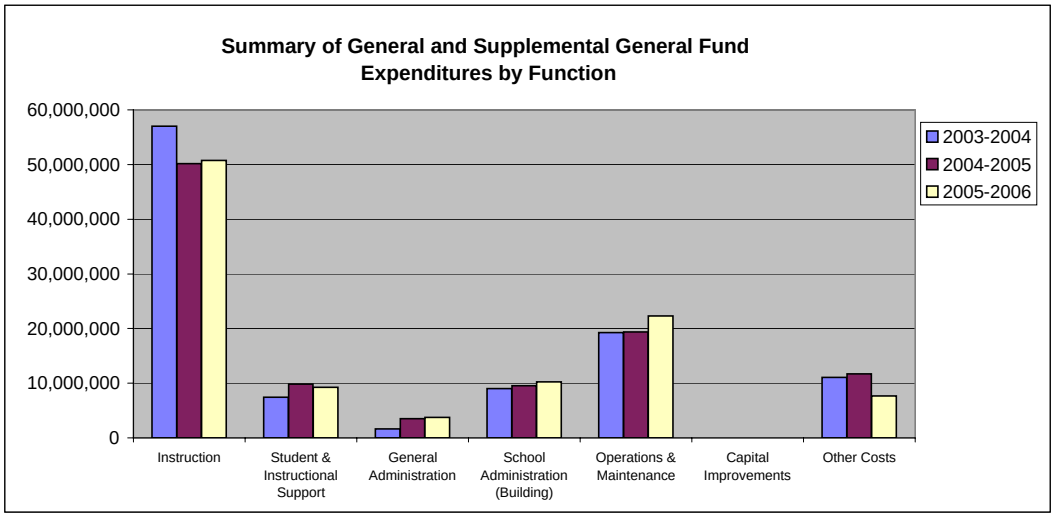


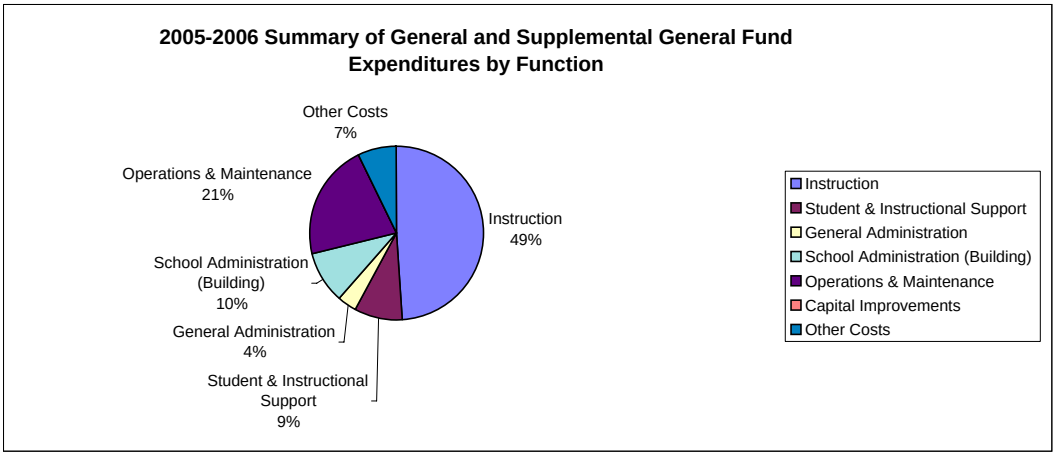
USD# 500

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	56,997,678	54%	50,194,278	48%	-12%	50,734,978	49%	1%
Student & Instructional Support	7,428,341	7%	9,842,942	9%	33%	9,274,862	9%	-6%
General Administration	1,631,256	2%	3,536,840	3%	117%	3,760,226	4%	6%
School Administration (Building)	8,993,449	9%	9,533,941	9%	6%	10,262,737	10%	8%
Operations & Maintenance	19,233,557	18%	19,350,378	19%	1%	22,322,039	21%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	11,067,071	11%	11,713,316	11%	6%	7,646,121	7%	-35%
Total Expenditures	105,351,352	100%	104,171,695	100%	-1%	104,000,963	100%	0%
Amount per Pupil	$5,365		$5,360		0%	$5,378		0%

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.

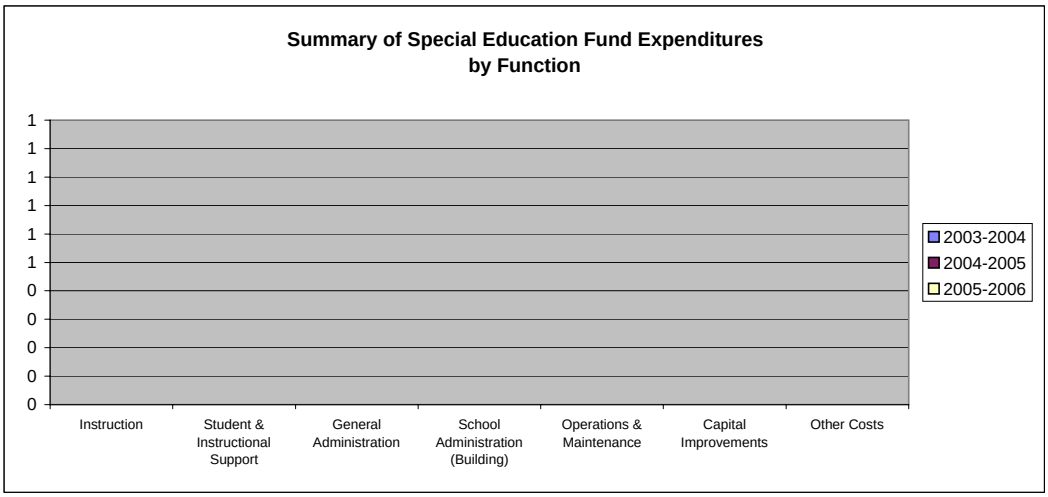


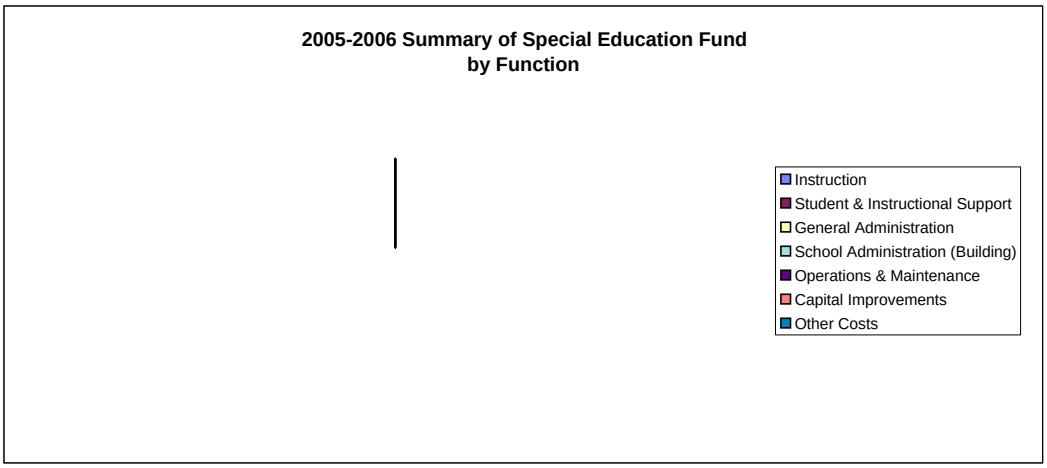


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Student & Instructional Support	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
General Administration	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
School Administration (Building)	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Operations & Maintenance	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Capital Improvements	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Other Costs	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Total Expenditures	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Amount per Pupil	$0		$0		0%	$0		0%

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.)

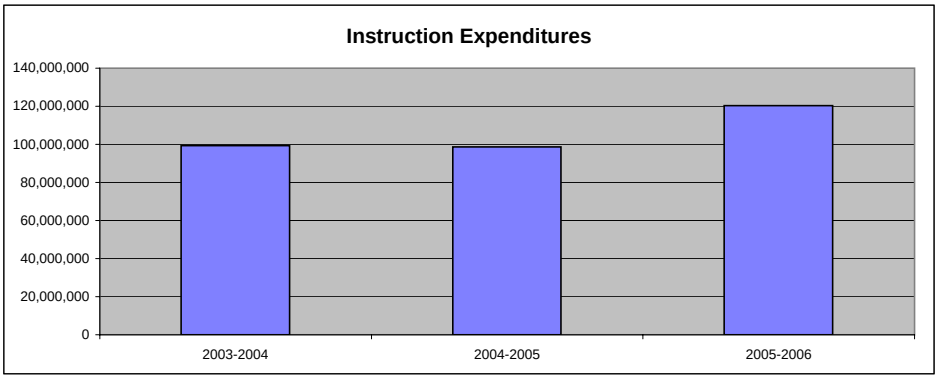


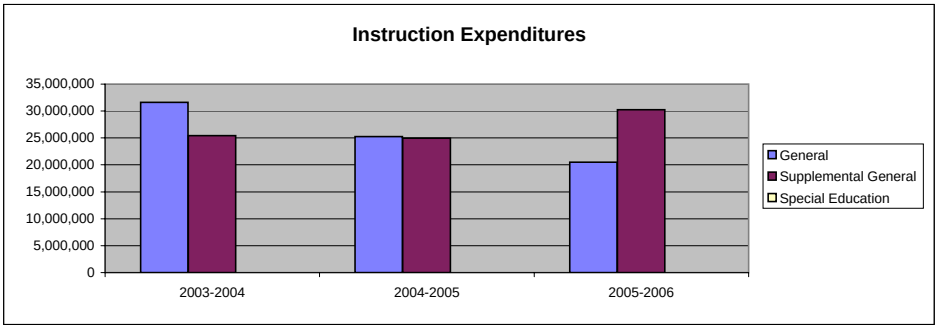


USD# 500

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	31,584,297		25,251,628	-20%		20,499,240	-19%
Federal Funds	10,671,622		9,539,959	-11%		10,975,000	15%
Supplemental General	25,413,381		24,942,650	-2%		30,235,738	21%
At Risk (4yr Old)						851,400	
At Risk (K-12)						9,906,994	
Bilingual Education	1,813,586		1,773,768	-2%		3,765,000	112%
Capital Outlay	424,965		455,032	7%		1,787,000	293%
Driver Education	88,708		72,250	-19%		110,513	53%
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	64,504		1,954	-97%		194,964	9878%
Special Education	0		0	0%		0	0%
Vocational Education	1,564,347		1,953,233	25%		2,000,000	2%
Gifts/Grants	1,782,389		2,423,142	36%		2,540,000	5%
Special Liability	0		0	0%		0	0%
School Retirement	1,067,110		1,067,110	0%		1,100,000	3%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			6,116,753			7,278,936	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%
SUBTOTAL	74,474,909		73,597,479	-1%		91,244,785	24%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	3,792		3,787	0%		4,719	25%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	4,202,826		4,257,779	1%		4,823,535	13%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	20,664,089		20,866,492	1%		24,222,528	16%
TOTAL	99,341,824		98,721,750	-1%		120,290,848	22%





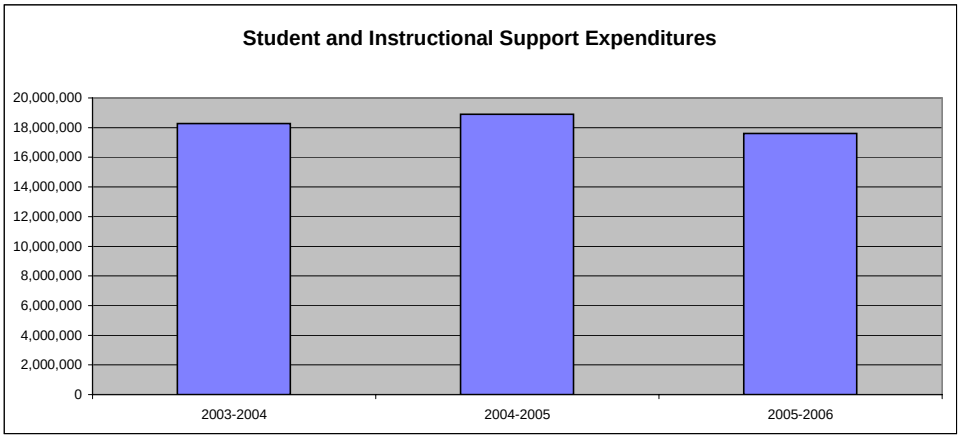
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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 & 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	7,428,341		9,842,942	33%		9,274,862	-6%
Federal Funds	4,861,132		3,898,247	-20%		4,833,000	24%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						350,500	
Bilingual Education	0		189,522	0%		0	-100%
Capital Outlay	81,368		84,224	4%		72,000	-15%
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	271,357		78,061	-71%		352,685	352%
Parent Education Program	380,234		463,257	22%		456,282	-2%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		23,067	0%		0	-100%
Gifts/Grants	2,780,615		1,957,694	-30%		2,111,900	8%
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%
SUBTOTAL	15,803,047		16,537,014	5%		17,451,229	6%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	805		851	6%		902	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	118,867		138,307	16%		161,274	17%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	2,357,490		2,219,050	-6%		0	-100%
TOTAL	18,279,404		18,894,371	3%		17,612,503	-7%
Amount per Pupil	$950		$997	5%		$945	-5%



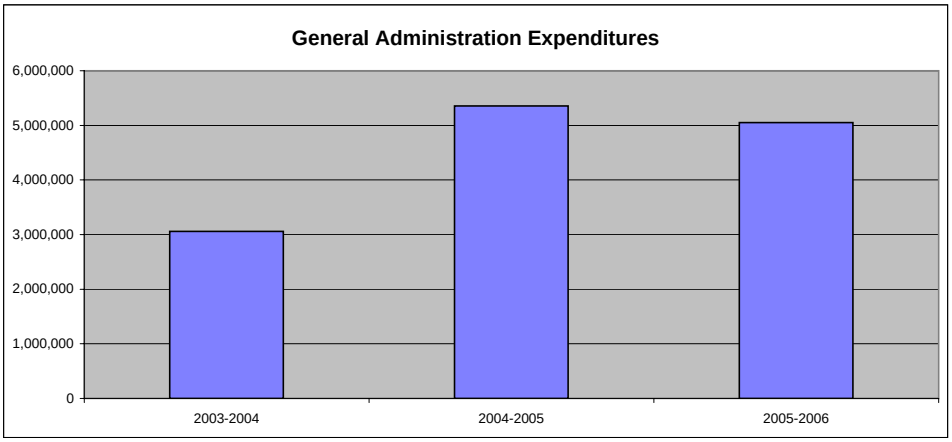
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,631,256		3,536,840	117%		3,760,226	6%
Federal Funds	477,146		431,766	-10%		465,000	8%
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		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	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	70		6,158	8697%		0	-100%
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			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%
SUBTOTAL	2,108,472		3,974,764	89%		4,225,226	6%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	107		205	90%		218	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	48,064		52,069	0%		33,334	-36%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	900,718		1,328,798	0%		793,798	-40%
TOTAL	3,057,254		5,355,631	75%		5,052,358	-6%



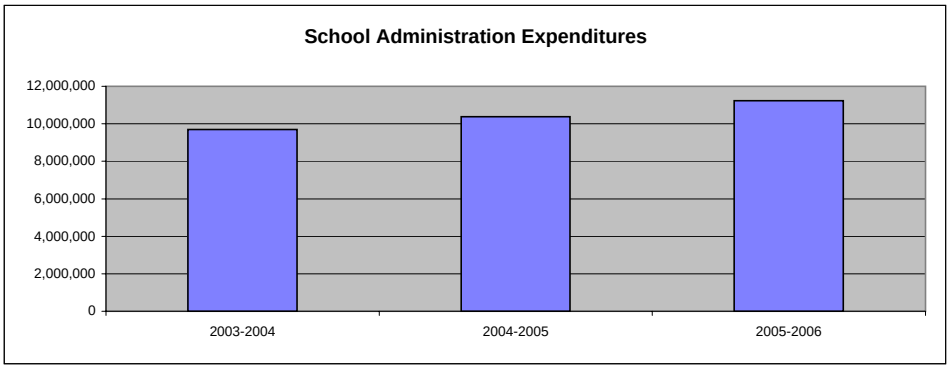
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	8,993,449		9,533,941	6%		10,262,737	8%
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		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	0		315	0%		0	-100%
Special Education	0		0	0%		0	0%
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			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%
SUBTOTAL	8,993,449		9,534,256	6%		10,262,737	8%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	458		491	7%		531	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	704,037		835,772	19%		967,496	16%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	9,697,486		10,370,028	7%		11,230,233	8%



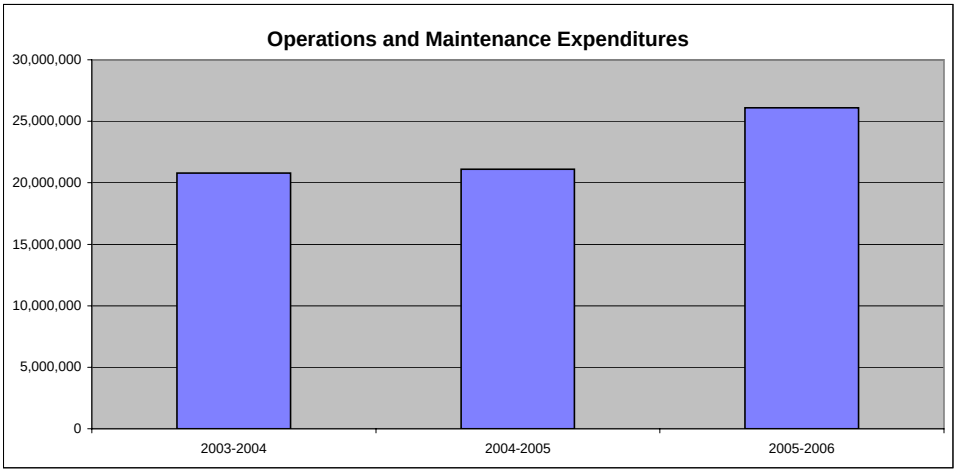
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	19,233,557		19,350,378	1%		22,322,039	15%
Federal Funds	14,569		23,549	62%		0	-100%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						153,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	568,270		625,388	10%		2,672,000	327%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	64,852		99,011	53%		50,000	-50%
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%
SUBTOTAL	19,881,248		20,098,326	1%		25,197,039	25%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	1,012		1,034	2%		1,303	26%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	488,106		618,430	27%		842,264	36%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	412,510		372,462	-10%		70,334	-81%
TOTAL	20,781,864		21,089,218	1%		26,109,637	24%



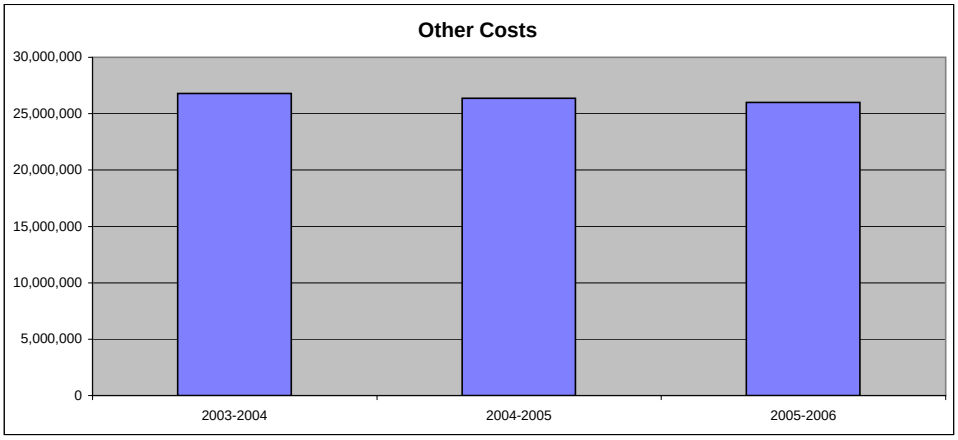
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	10,995,149		11,647,097	6%		7,646,121	-34%
Federal Funds	912,781		206,963	-77%		500,000	142%
Supplemental General	71,922		66,219	-8%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,633,099		208,388	-87%		1,463,000	602%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	8,734,548		8,880,523	2%		10,009,048	13%
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	939,935		1,198,077	27%		1,325,000	11%
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%
SUBTOTAL	23,287,434		22,207,267	-5%		20,943,169	-6%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	1,186		1,143	-4%		1,083	-5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		11,305	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	3,510,419		4,167,965	19%		5,036,157	21%
TOTAL	26,797,853		26,375,232	-2%		25,990,631	-1%



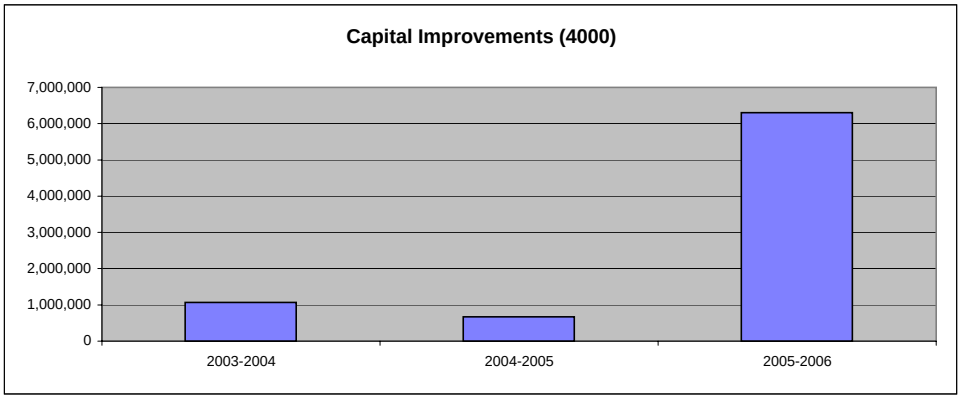
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,066,174		673,357	-37%		6,300,000	836%
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%
SUBTOTAL	1,066,174		673,357	-37%		6,300,000	836%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	54		35	-36%		326	840%
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	1,066,174		673,357	-37%		6,300,000	836%



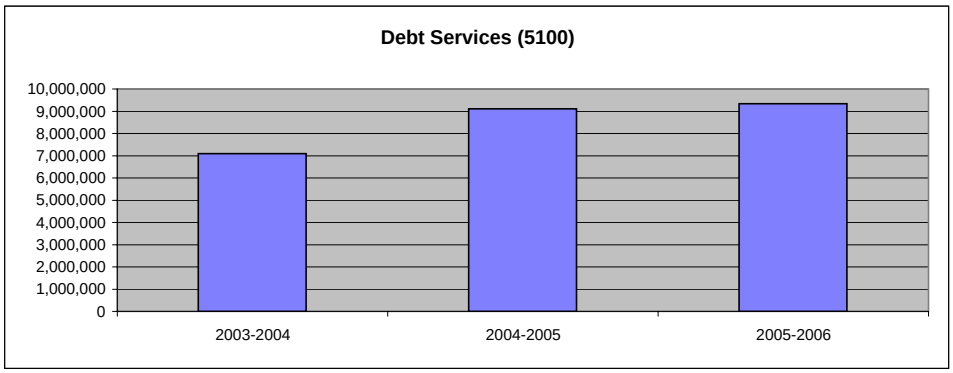
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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		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	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	7,097,508		9,102,700	28%		9,334,306	3%
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	7,097,508		9,102,700	28%		9,334,306	3%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	361		468	30%		483	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%
TOTAL	7,097,508		9,102,700	28%		9,334,306	3%



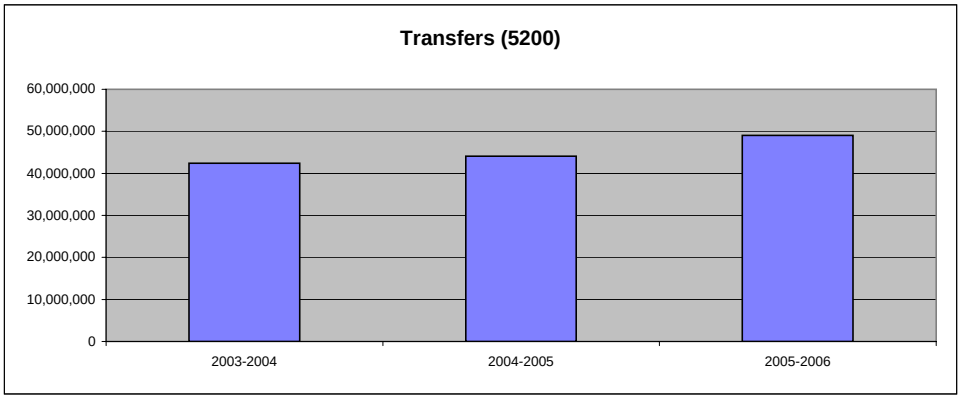
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	24,527,932		25,829,297	5%		26,957,097	4%
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						
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	17,898,539		18,248,755	2%		22,043,496	21%
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%
SUBTOTAL	42,426,471		44,078,052	4%		49,000,593	11%
Enrollment (FTE)*	19,637.5		19,435.0	-1%		19,337.5	-1%
Amount per Pupil	2,160		2,268	5%		2,534	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%
TOTAL	42,426,471		44,078,052	4%		49,000,593	11%



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

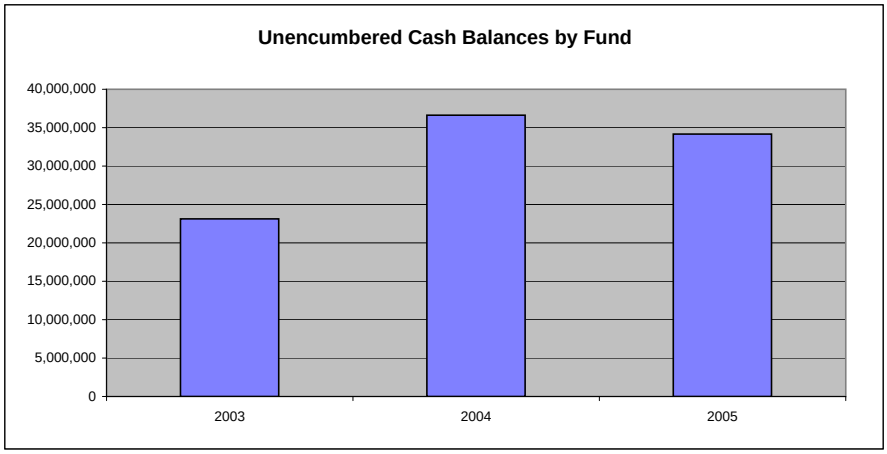
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 500

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	207,403	177,081	108,109
Federal Funds	4,093,907	2,153,166	3,997,043
Supplemental General	676,299	1,421,459	2,378,389
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	3,016,455	6,678,946	8,539,729
Driver Training	75,000	80,000	80,000
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	2,103,892	465,883	7,262
Professional Development	0	0	0
Parent Education Program	0	0	0
Summer School	21,549	80,000	106,993
Special Education	1,250,000	2,501,500	2,500,000
Vocational Education	0	0	0
Gifts/Grants	2,685,711	4,815,104	3,477,642
Special Liability	0	0	0
School Retirement	193,054	429,567	114,716
Extraordinary Growth Facilities	0	0	0
Special Reserve	3,459,585	4,464,406	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	1,980,086	3,165,289	
Text Book & Student Material	0	0	
Bond & Interest 1	1,297,585	5,831,978	6,570,752
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	21,060,526	32,264,379	27,880,635
Enrollment (FTE)*	19,637.5	19,435.0	19,337.5
Amount per Pupil	1,072	1,660	1,442
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	600,000	700,000	746,500
Tuition Reimbursement	0	0	0
Special Education Coop	1,476,281	3,670,193	5,550,616
TOTAL	23,136,807	36,634,572	34,177,751



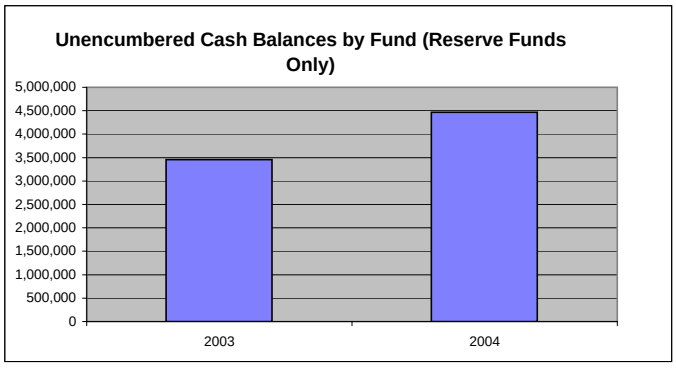
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	3,459,585	4,464,406
TOTAL OTHER	3,459,585	4,464,406
Amount per Pupil	$176	$230

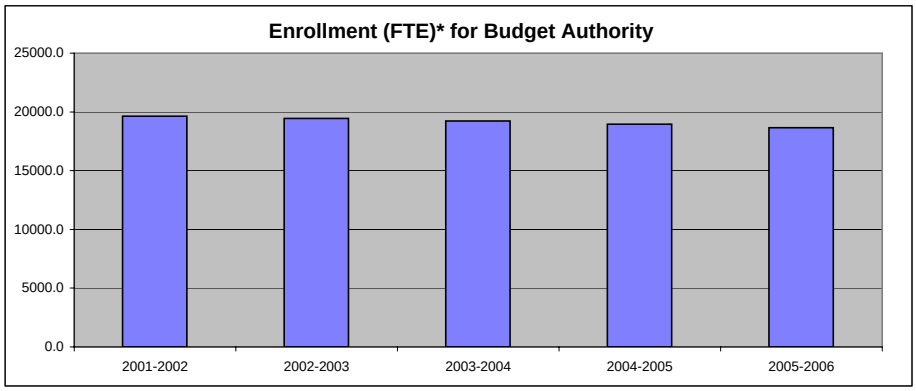


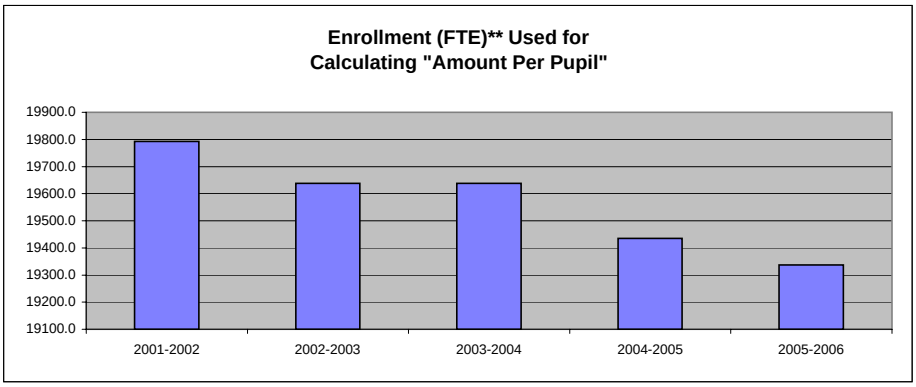
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

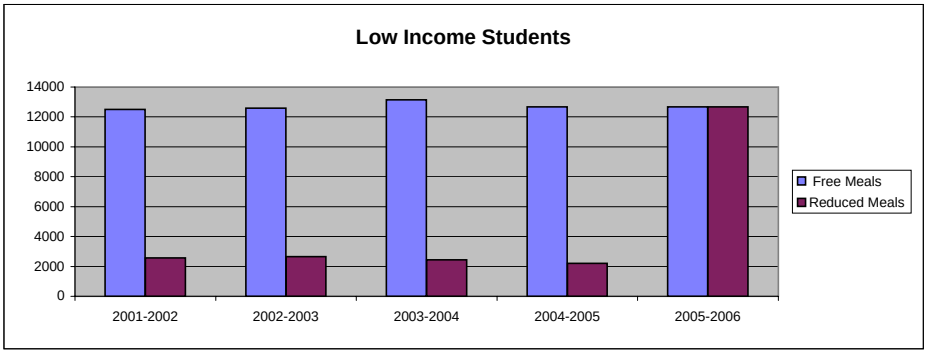
USD# 500

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)*	19,629.5	19,455.0	-1%	19,236.0	-1%	18,944.5	-2%	18,644.5	-2%
Enrollment (FTE)**	19,792.5	19,637.5	-1%	19,637.5	0%	19,435.0	-1%	19,337.5	-1%
Number of Students - Free Meals	12,505	12,592	1%	13,144	4%	12,671	-4%	12,671	0%
Number of Students - Reduced Meals	2,566	2,646	3%	2,449	-7%	2,202	-10%	12,671	475%







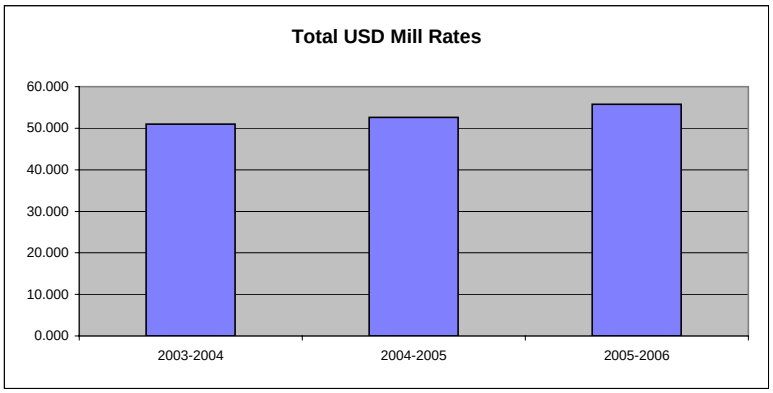
*FTE for state aid and budget authority purposes for general fund.

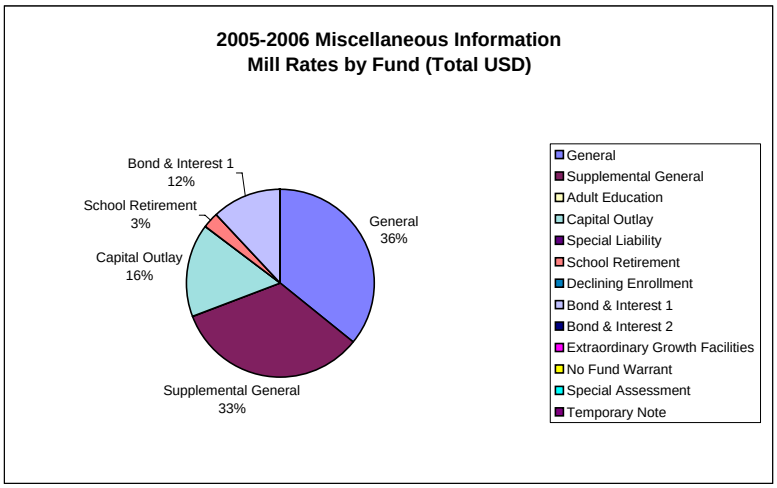
** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day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

USD# 500

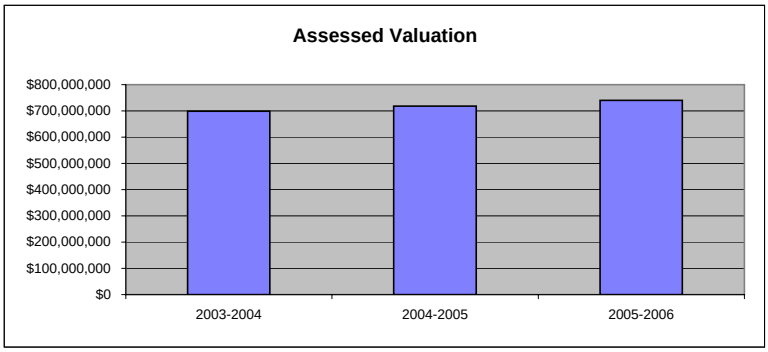
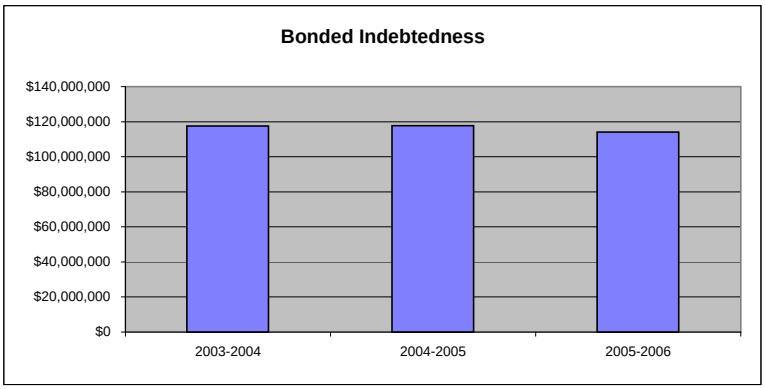
Miscellaneous Information
Mill Rates by Fund

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	13.440	20.733	18.551
Adult Education	0.000	0.000	0.000
Capital Outlay	7.430	2.500	9.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	1.120	0.847	1.582
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	8.990	8.512	6.637
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	**50.980**	**52.592**	**55.770**
Historical Museum	0.000	0.000	0.000
Public Library Board	6.860	6.973	6.530
Public Library Brd & Emp Benf	0.670	0.807	1.250
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**7.530**	**7.780**	**7.780**





USD# 500

Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$698,434,279	$717,781,038	$740,731,562
Bonded Indebtedness	$117,500,000	$117,665,000	$114,155,000