# Budget Profile
## 2004-2005

**LYNDON, USD 421**

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

**2004-2005 Budget General Information**
**USD #: 421**

## Introduction

The Lyndon district is relatively small in both numbers and square miles, but big on education and promoting kids. Lyndon has a long standing tradition of both academic and athletic success. With several other schools within driving distance Lyndon must work hard to maintain this tradition or lose students. It is our goal to have all public school students that reside in the district attend in the district.

## Board Members

2004-2005
LYNDON BOARD OF EDUCATION MEMBERS

| | | | |
|---|---|---|---|
| Bob Knoerschild (Pres.) | 785-828-3467 | Rick Schmidt (Vice Pres.) | 785-828-3683 |
| Lisa Cantrell | 785-828-3378 | Danny Decker | 785-828-4672 |
| Jeffrey Bronson | 785-828-4449 | John Davied | 785-828-3672 |
| David Sloop | 785-828-9723 | | |

## Key Staff

Superintendent: Brian Spencer
Associate or Assistant Superintendents: N/A
Business Office Staff: Donnalee Mounkes Clerk, Merri Lee Wilburn
Curriculum & Instruction Staff: N/A
Other Key Contacts: Galen Schmitz - High School Principal, Jeffrey Kohlman – Elementary School Principal, Bill Patterson & Denise Schmitz Technology Coordinators, Richard Gibson – Custodial & Maintenance Supervisor, and Susan Drake – Food Service Supervisor

## The District's Accomplishments and Challenges

**Accomplishments:**

Lyndon has had consistently shown strong academic progress not only on the state assessments, where the standard of excellence is often met, but also on standardized tests and actual student performance. The Scholar's Bowl Team has won the league championship seven times in a row, as well as a state championship recently. A high percentage of our students go on to college and do well.

The facilities in the Lyndon district are first rate. There have been consistent upgrades and additions to the facilities over the years. Lyndon has fantastic newer facilities, and there is no bonded indebtedness.

The turnover in certified staff has been relatively low in the past. Many teachers have retired from the district, with several more eligible in the next five years.

**Challenges:**

Like all districts Lyndon has its challenges. The enrollment is declining. There are more graduates than kindergartners every year. We are currently using the three year average for budgeting purposes. Hopefully the indications of increased economic growth in the area will provide more jobs and opportunities in the area and the declining enrollment trend will reverse.

There is also an inordinate amount of home school children living in the district. Many are from new Amish-Mennonite families that have recently migrated to the area, and are working to establish a new "settlement" for others of their faith to move into. In addition to them there are several other families in the area, most with grade school aged children, that choose to home school for various reasons. How can the district work with these families and ultimately win them over and get their students enrolled in our schools full time?

Perhaps the most obvious challenge right now is the turnover in district level administration. There have been six superintendents in the past five years. Two passed away, and two were interims. This has led to many quality people assuming greater responsibilities than would normally be required. Many projects have been begun over the years, but due to the turnover were not seen through to fruition. Actually the accomplishments in this district are amazing considering the unusual turnover at the district administration level.

## Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
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7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

***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

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

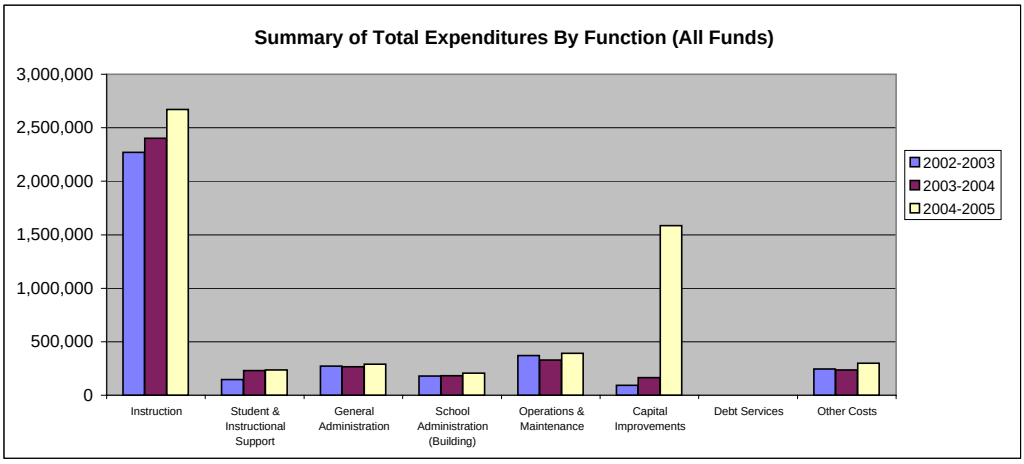
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,270,259 | 63% | 2,400,540 | 63% | 6% | 2,670,385 | 47% | 11% |
| Student & Instructional Support | 147,258 | 4% | 231,298 | 6% | 57% | 236,811 | 4% | 2% |
| General Administration | 270,715 | 8% | 266,594 | 7% | -2% | 289,810 | 5% | 9% |
| School Administration (Building) | 179,848 | 5% | 183,940 | 5% | 2% | 205,195 | 4% | 12% |
| Operations & Maintenance | 371,286 | 10% | 329,649 | 9% | -11% | 391,765 | 7% | 19% |
| Capital Improvements | 92,426 | 3% | 163,594 | 4% | 77% | 1,586,406 | 28% | 870% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 244,781 | 7% | 237,059 | 6% | -3% | 300,239 | 5% | 27% |
| **Total Expenditures** | 3,576,573 | 100% | 3,812,674 | 100% | 7% | 5,680,611 | 100% | 49% |
| Amount per Pupil | $7,922 | | $8,473 | | 7% | $12,910 | | 52% |

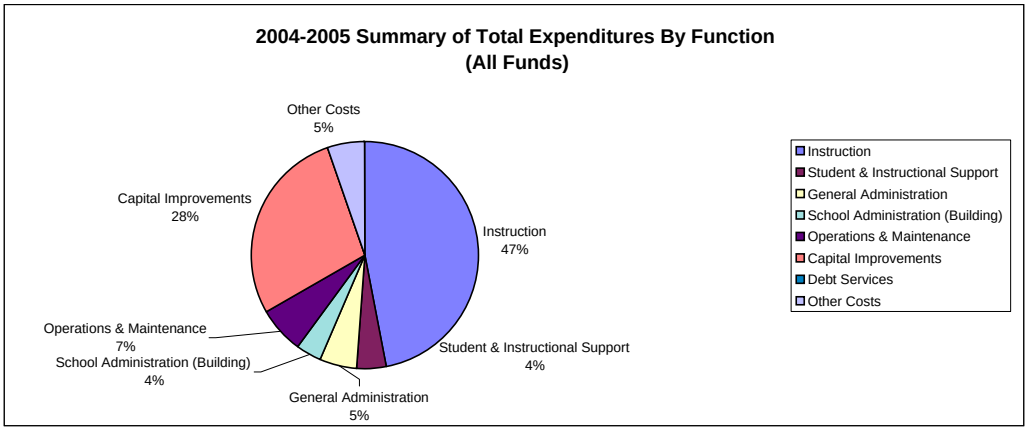
*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, 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

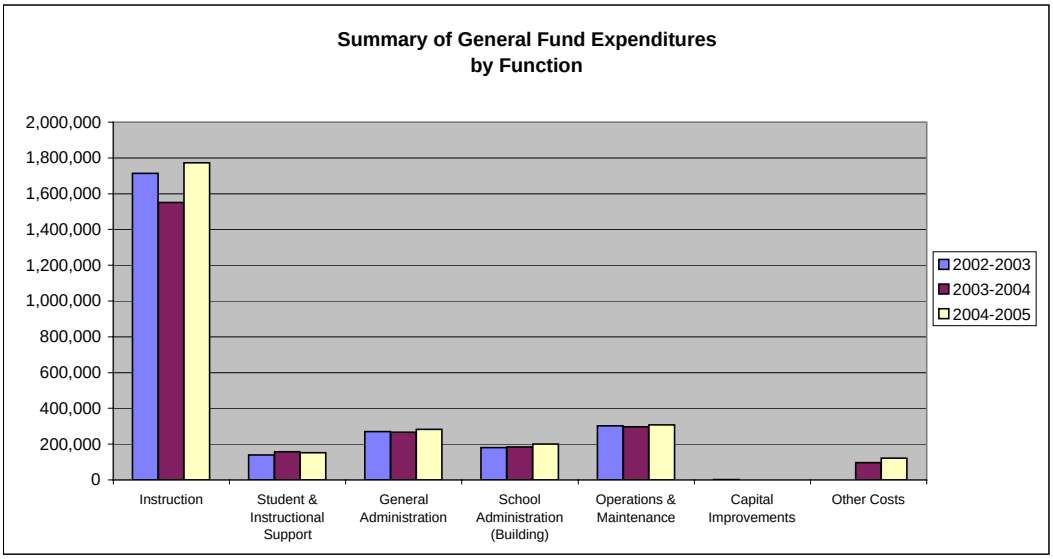


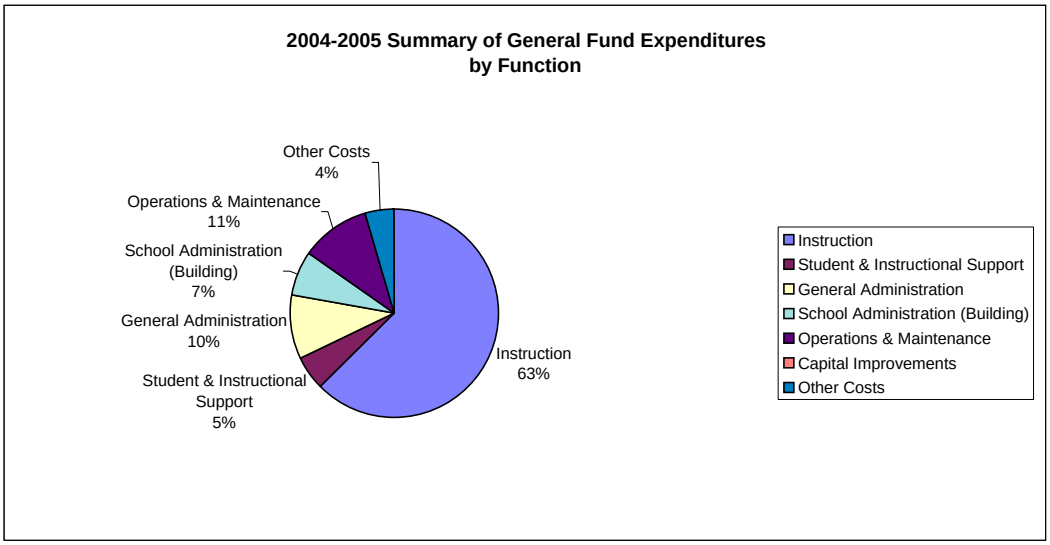



## Summary of General Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,713,610 | 66% | 1,551,002 | 61% | -9% | 1,772,691 | 62% | 14% |
| Student & Instructional Support | 139,444 | 5% | 157,619 | 6% | 13% | 152,379 | 5% | -3% |
| General Administration | 270,715 | 10% | 266,594 | 10% | -2% | 282,410 | 10% | 6% |
| School Administration (Building) | 179,848 | 7% | 183,940 | 7% | 2% | 200,679 | 7% | 9% |
| Operations & Maintenance | 302,967 | 12% | 296,996 | 12% | -2% | 307,824 | 11% | 4% |
| Capital Improvements | 1,915 | 0% | 0 | 0% | -100% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 96,031 | 4% | 0% | 122,318 | 4% | 27% |
| **Total Expenditures** | 2,608,499 | 100% | 2,552,182 | 100% | -2% | 2,838,301 | 100% | 11% |
| Amount per Pupil | $5,777 | | $5,672 | | -2% | $6,451 | | 14% |

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

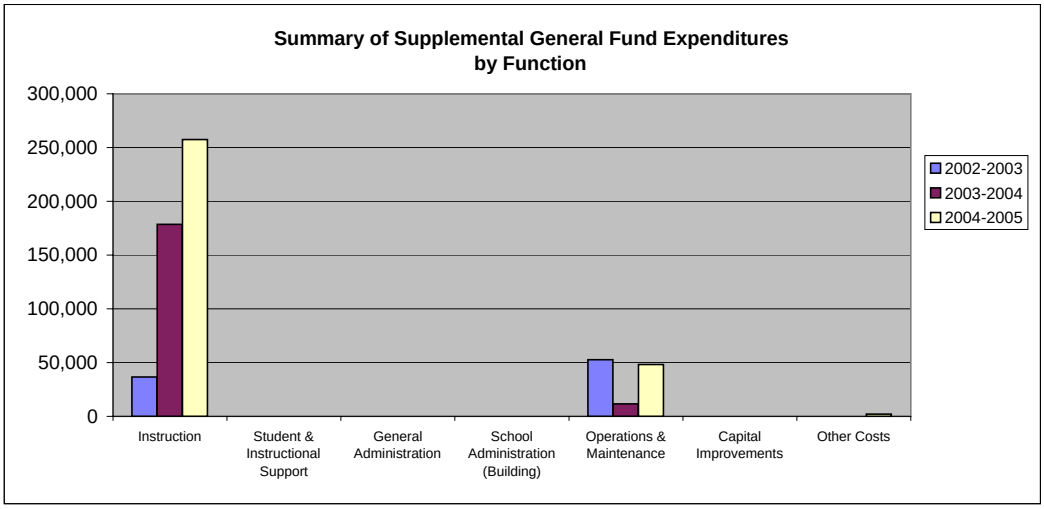


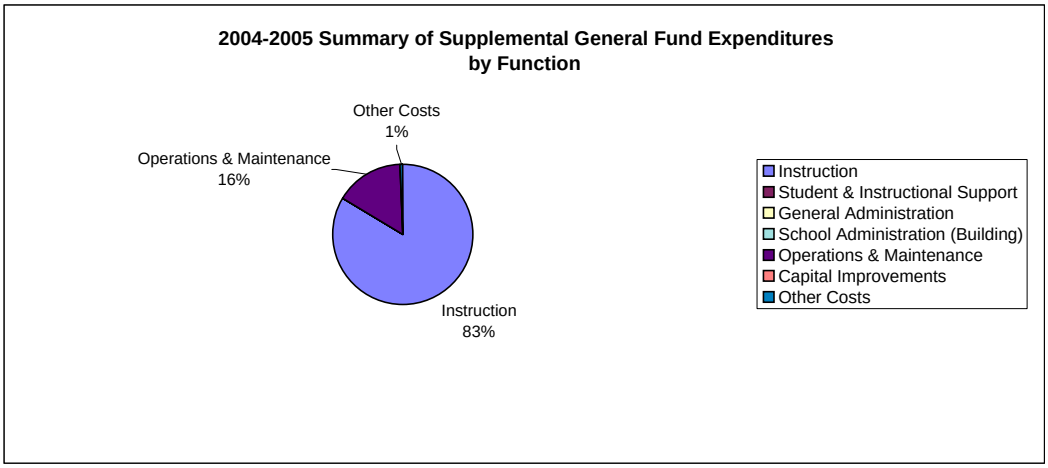



## Summary of Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 36,555 | 41% | 178,488 | 94% | 388% | 257,331 | 84% | 44% |
| 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 | 52,654 | 59% | 11,512 | 6% | -78% | 48,293 | 16% | 320% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 0 | 0% | 0% | 2,000 | 1% | 0% |
| **Total Expenditures** | 89,209 | 100% | 190,000 | 100% | 113% | 307,624 | 100% | 62% |
| Amount per Pupil | $198 | | $422 | | 114% | $699 | | 66% |

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



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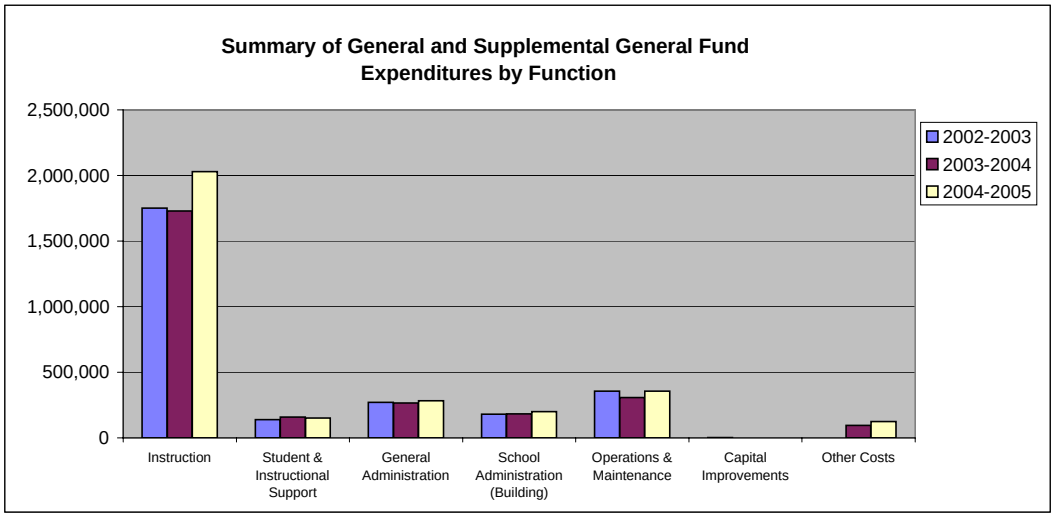
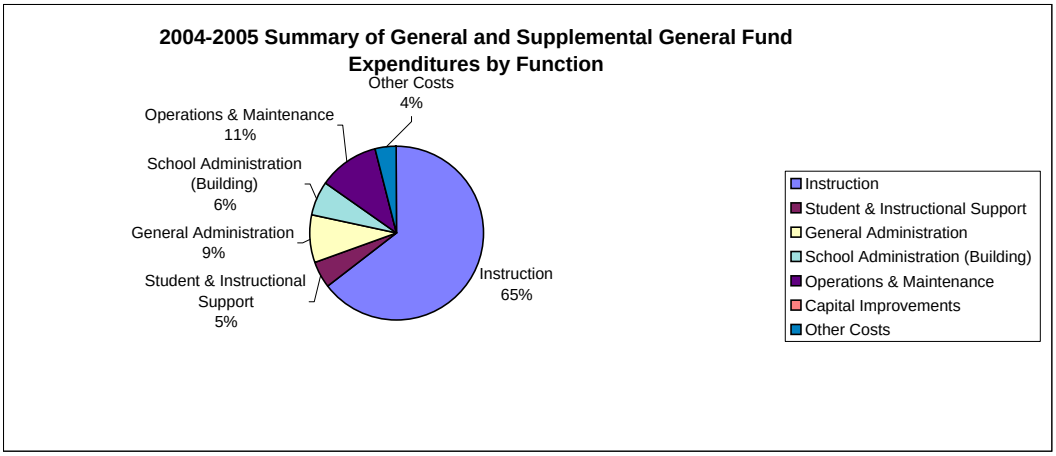
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 1,750,165 | 65% | 1,729,490 | 63% | -1% | 2,030,022 | 65% | 17% |
| Student & Instructional Support | 139,444 | 5% | 157,619 | 6% | 13% | 152,379 | 5% | -3% |
| General Administration | 270,715 | 10% | 266,594 | 10% | -2% | 282,410 | 9% | 6% |
| School Administration (Building) | 179,848 | 7% | 183,940 | 7% | 2% | 200,679 | 6% | 9% |
| Operations & Maintenance | 355,621 | 13% | 308,508 | 11% | -13% | 356,117 | 11% | 15% |
| Capital Improvements | 1,915 | 0% | 0 | 0% | -100% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 96,031 | 4% | 0% | 124,318 | 4% | 29% |
| **Total Expenditures** | 2,697,708 | 100% | 2,742,182 | 100% | 2% | 3,145,925 | 100% | 15% |
| Amount per Pupil | $5,975 | | $6,094 | | 2% | $7,150 | | 17% |

*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.*

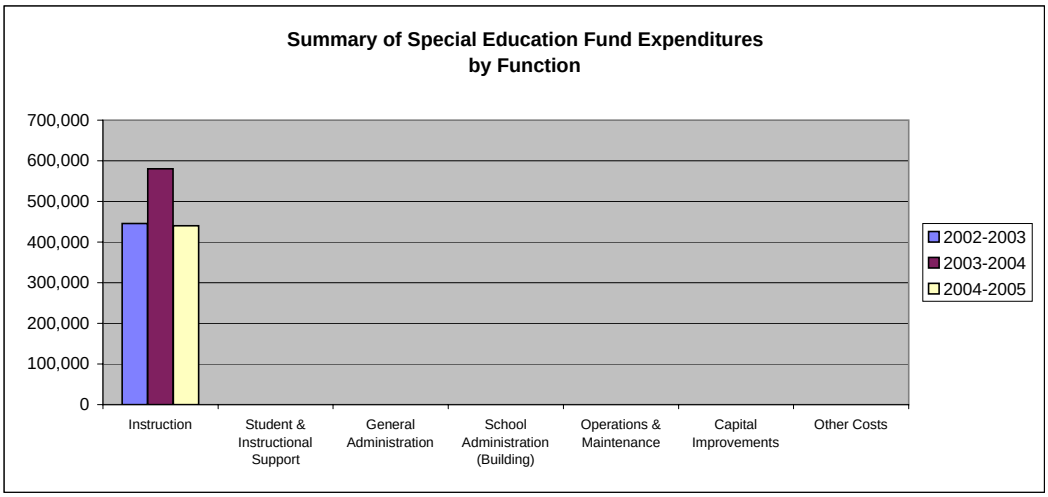


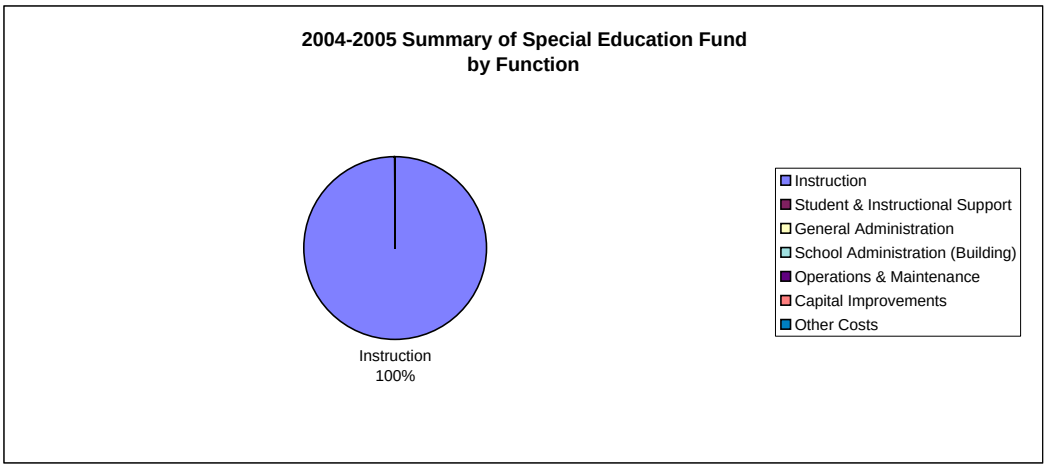



## Summary of Special Education Fund by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 445,551 | 100% | 580,045 | 100% | 30% | 440,000 | 100% | -24% |
| 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 | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| **Total Expenditures** | 445,551 | 100% | 580,045 | 100% | 30% | 440,000 | 100% | -24% |
| Amount per Pupil | $987 | | $1,289 | | 31% | $1,000 | | -22% |

*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.)*



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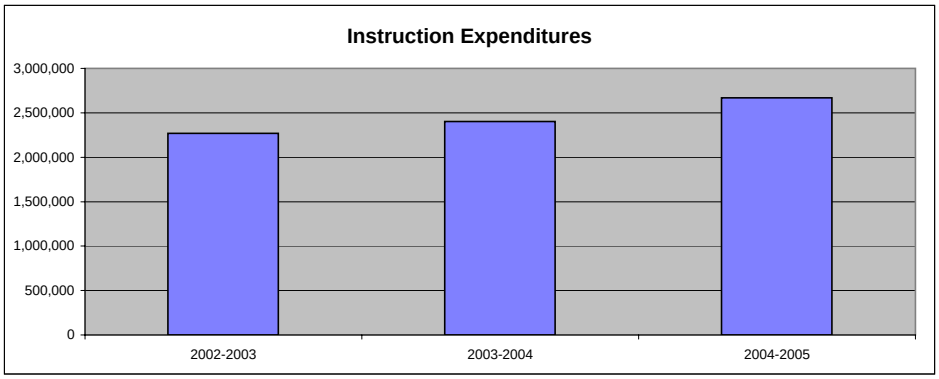
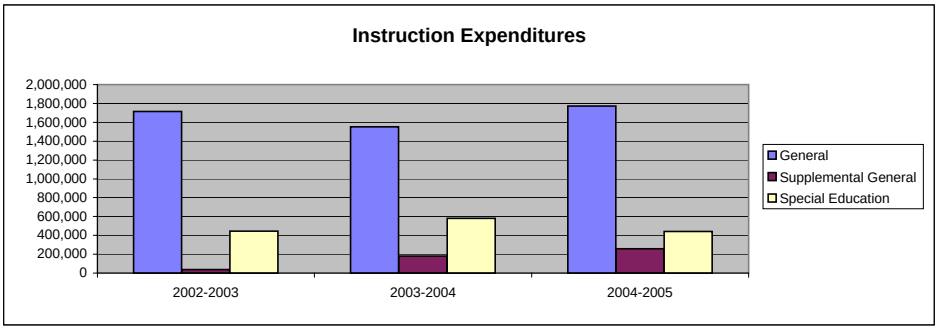
## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,713,610 | | 1,551,002 | -9% | | 1,772,691 | 14% |
| Federal Funds | 56,716 | | 55,956 | -1% | | 53,745 | -4% |
| Supplemental General | 36,555 | | 178,488 | 388% | | 257,331 | 44% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 22,604 | 0% | | 30,000 | 33% |
| Driver Education | 0 | | 205 | 0% | | 16,618 | 8006% |
| 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 | 445,551 | | 580,045 | 30% | | 440,000 | -24% |
| Technology Education | 0 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 4,902 | | 12,070 | 146% | | 10,000 | -17% |
| 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 | | | | | | 90,000 | |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 12,925 | | 170 | -99% | | | |
| 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** | 2,270,259 | | 2,400,540 | 6% | | 2,670,385 | 11% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 5,028 | | 5,335 | 6% | | 6,069 | 14% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 2,270,259 | | 2,400,540 | 6% | | 2,670,385 | 11% |



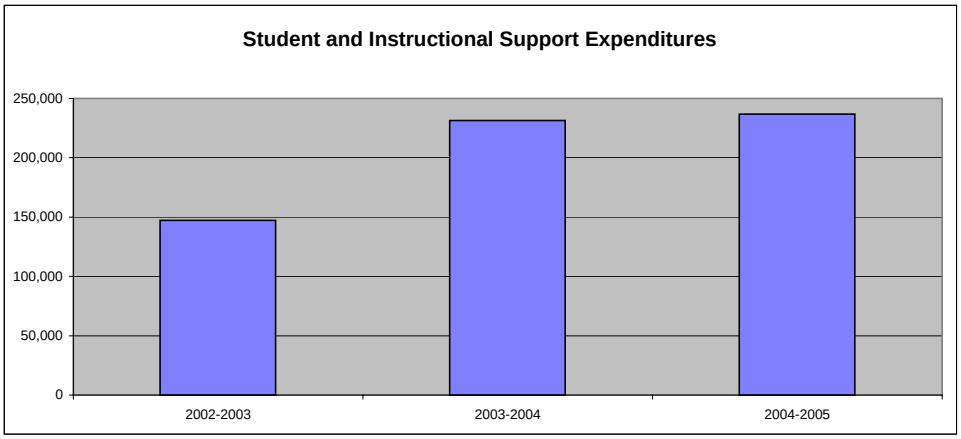

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 139,444 | | 157,619 | 13% | | 152,379 | -3% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 0 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 70,471 | 0% | | 70,000 | -1% |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 7,814 | | 3,208 | -59% | | 6,179 | 93% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 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 | | | | | | 8,253 | |
| 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** | 147,258 | | 231,298 | 57% | | 236,811 | 2% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 326 | | 514 | 58% | | 538 | 5% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 147,258 | | 231,298 | 57% | | 236,811 | 2% |
| Amount per Pupil | $326 | | $514 | 58% | | $538 | 5% |



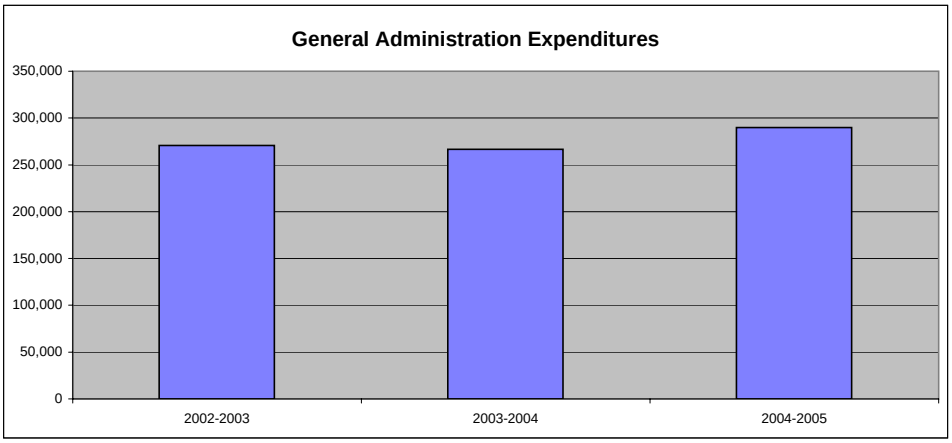

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## General Administration Expenditures (2300)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 270,715 | | 266,594 | -2% | | 282,410 | 6% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 0 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 0 | 0% | | 0 | 0% |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 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 | | | | | | 7,400 | |
| 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** | 270,715 | | 266,594 | -2% | | 289,810 | 9% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 600 | | 592 | -1% | | 659 | 11% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 270,715 | | 266,594 | -2% | | 289,810 | 9% |



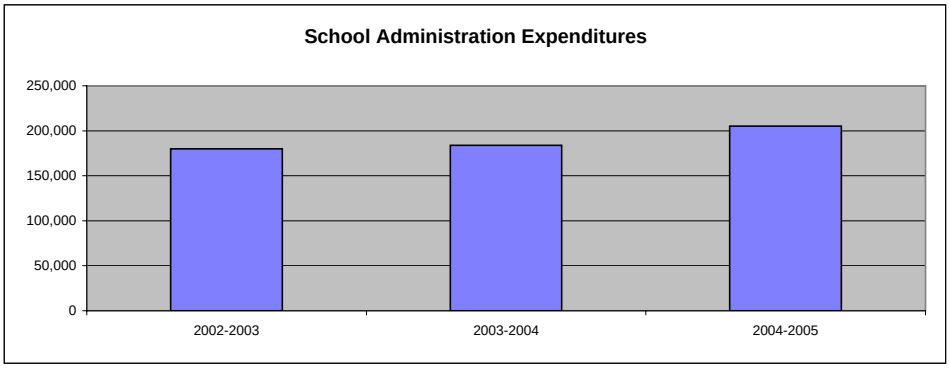

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## School Administration Expenditures (2400)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 179,848 | | 183,940 | 2% | | 200,679 | 9% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 0 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 0 | 0% | | 0 | 0% |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 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 | | | | | | 4,516 | |
| 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** | 179,848 | | 183,940 | 2% | | 205,195 | 12% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 398 | | 409 | 3% | | 466 | 14% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 179,848 | | 183,940 | 2% | | 205,195 | 12% |



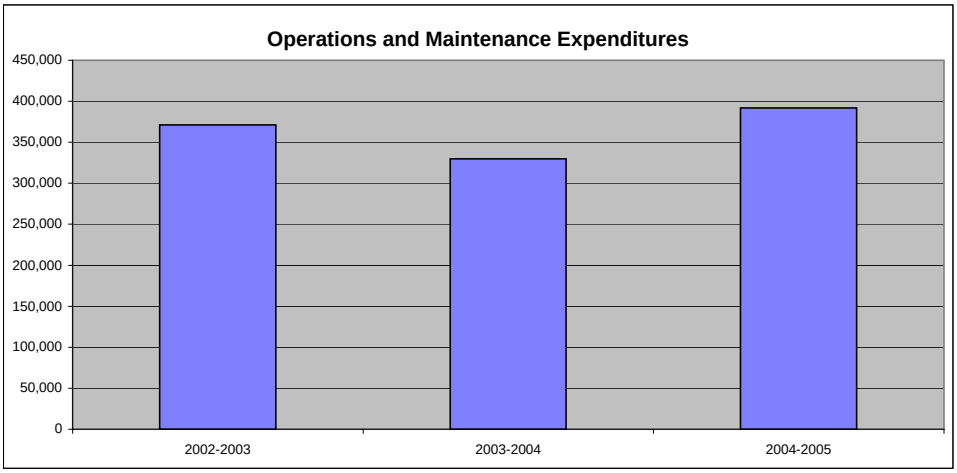

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## Operations and Maintenance Expenditures (2600)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 302,967 | | 296,996 | -2% | | 307,824 | 4% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 52,654 | | 11,512 | -78% | | 48,293 | 320% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 8,681 | 0% | | 10,000 | 15% |
| Driver Training | 0 | | 175 | 0% | | 1,534 | 777% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 15,471 | | 12,285 | -21% | | 19,114 | 56% |
| 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% |
| Technology Education | 0 | | | | | | |
| Transportation | 194 | | | | | | |
| 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 | | | | | | 5,000 | |
| 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** | 371,286 | | 329,649 | -11% | | 391,765 | 19% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 822 | | 733 | -11% | | 890 | 22% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 371,286 | | 329,649 | -11% | | 391,765 | 19% |



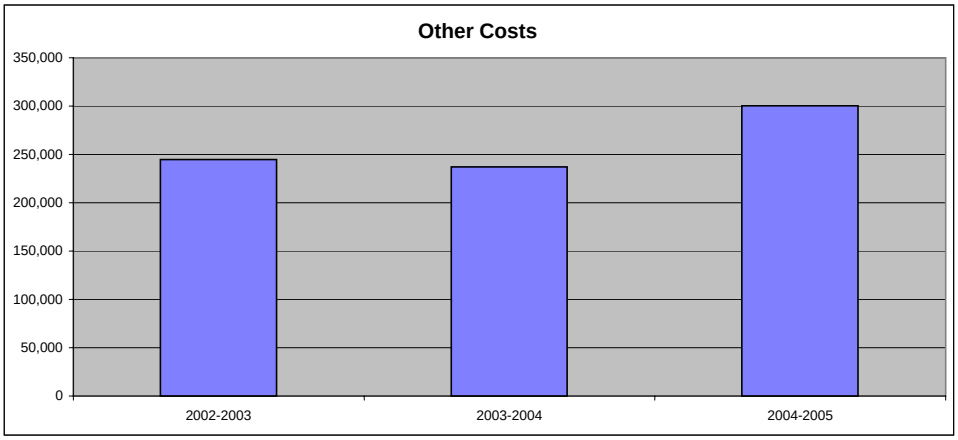

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 0 | | 96,031 | 0% | | 122,318 | 27% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 2,000 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 0 | 0% | | 0 | 0% |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 132,241 | | 141,028 | 7% | | 166,921 | 18% |
| 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% |
| Technology Education | 0 | | | | | | |
| Transportation | 112,540 | | | | | | |
| 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 | | | | | | 9,000 | |
| 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** | 244,781 | | 237,059 | -3% | | 300,239 | 27% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 542 | | 527 | -3% | | 682 | 30% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 244,781 | | 237,059 | -3% | | 300,239 | 27% |



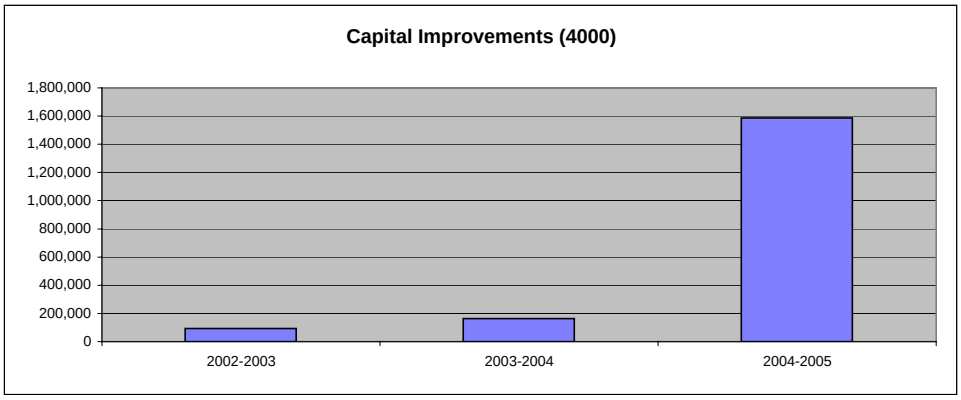

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## Capital Improvements Expenditures (4000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 1,915 | | 0 | -100% | | 0 | 0% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 0 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 90,511 | | 163,594 | 81% | | 1,586,406 | 870% |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 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 | |
| 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** | 92,426 | | 163,594 | 77% | | 1,586,406 | 870% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 205 | | 364 | 78% | | 3,605 | 892% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 92,426 | | 163,594 | 77% | | 1,586,406 | 870% |



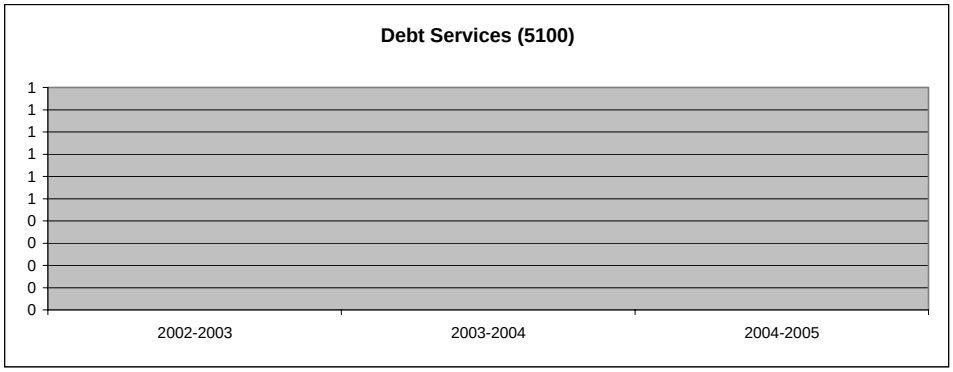

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## Debt Services Expenditures (5100)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 0 | | 0 | 0% | | 0 | 0% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 0 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 0 | 0% | | 0 | 0% |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 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 | |
| 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** | 0 | | 0 | 0% | | 0 | 0% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 0 | | 0 | 0% | | 0 | 0% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 0 | | 0 | 0% | | 0 | 0% |



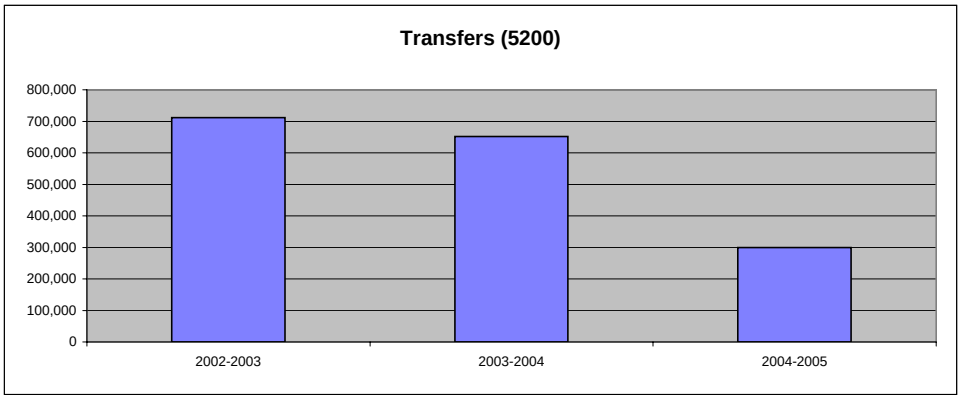

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## Transfers (5200)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 711,942 | | 651,402 | -9% | | 300,000 | -54% |
| Federal Funds | 0 | | 0 | 0% | | 0 | 0% |
| Supplemental General | 0 | | 0 | 0% | | 0 | 0% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | | | | | |
| Driver Training | 0 | | 0 | 0% | | 0 | 0% |
| Extraordinary School Program | 0 | | 0 | 0% | | 0 | 0% |
| Food Service | 0 | | 0 | 0% | | 0 | 0% |
| Professional Development | 0 | | 0 | 0% | | 0 | 0% |
| Parent Education Program | 0 | | 0 | 0% | | 0 | 0% |
| Summer School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 0 | | | | | | |
| Transportation | 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 | |
| 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** | 711,942 | | 651,402 | -9% | | 300,000 | -54% |
| Enrollment (FTE)* | 451.5 | | 450.0 | 0% | | 440.0 | -2% |
| Amount per Pupil | 1,577 | | 1,448 | -8% | | 682 | -53% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 711,942 | | 651,402 | -9% | | 300,000 | -54% |




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

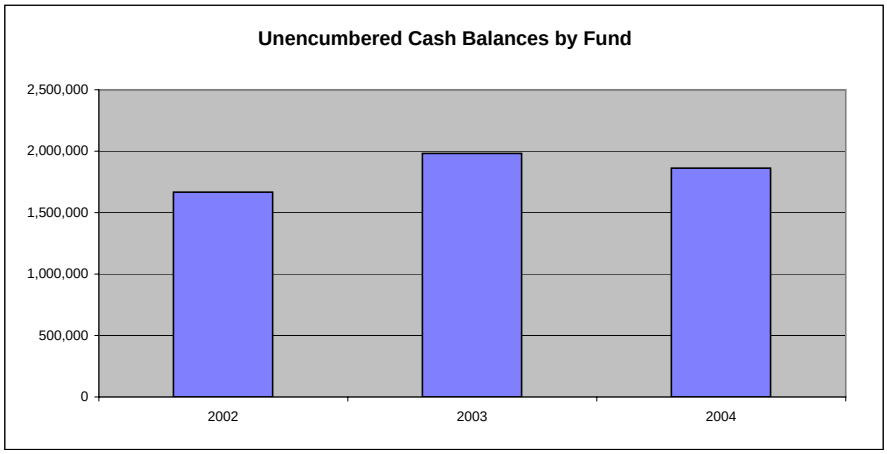
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 421

## Miscellaneous Information
## Unencumbered Cash Balance by Fund

| | July 1, 2002 | July 1, 2003 | July 1, 2004 |
|---|---|---|---|
| General | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 |
| Supplemental General | 629 | 0 | 10,494 |
| Bilingual Education | 0 | 0 | 0 |
| Capital Outlay | 1,397,172 | 1,641,167 | 1,637,423 |
| Driver Training | 4,945 | 7,092 | 14,792 |
| Extraordinary School Program | 0 | 0 | 0 |
| Food Service | 31,328 | 47,645 | 41,592 |
| Professional Development | 6,861 | 114 | 6,179 |
| Parent Education Program | 0 | 0 | 0 |
| Summer School | 2,004 | 2,004 | 2,004 |
| Special Education | 102,700 | 150,000 | 150,000 |
| Technology Education | 0 | | |
| Transportation | 0 | | |
| 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 |
| Contingency Reserve | 121,453 | 132,887 | |
| Text Book & Student Material | 0 | 0 | |
| Bond & Interest 1 | 0 | 0 | 0 |
| Bond & Interest 2 | 0 | 0 | 0 |
| No Fund Warrant | 0 | 0 | 0 |
| Special Assessment | 0 | 0 | 0 |
| Temporary Note | 0 | 0 | 0 |
| | | | |
| **SUBTOTAL** | 1,667,092 | 1,980,909 | 1,862,484 |
| Enrollment (FTE)* | 451.5 | 450.0 | 440.0 |
| Amount per Pupil | 3,692 | 4,402 | 4,233 |
| | | | |
| Adult Education | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | 0 |
| Area Vocational School | 0 | 0 | 0 |
| Special Education Coop | 0 | 0 | 0 |
| **TOTAL** | 1,667,092 | 1,980,909 | 1,862,484 |



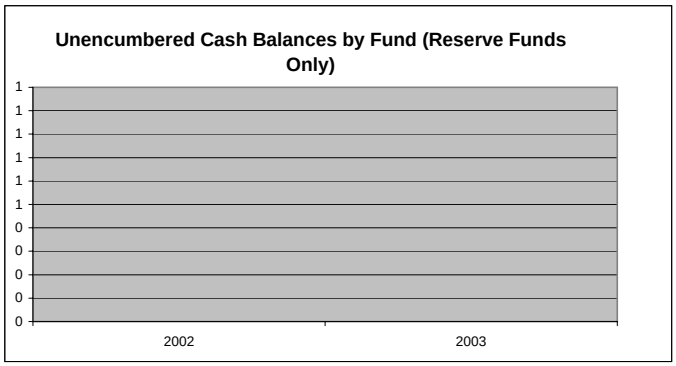

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

## Reserve Funds
## Unencumbered Cash Balance

| | July 1, 2002 | July 1, 2003 |
|---|---|---|
| Special Reserve | 0 | 0 |
| **TOTAL OTHER** | 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.

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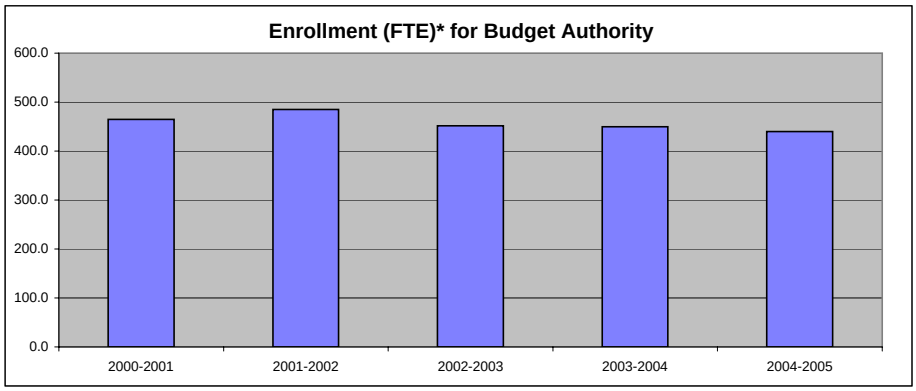
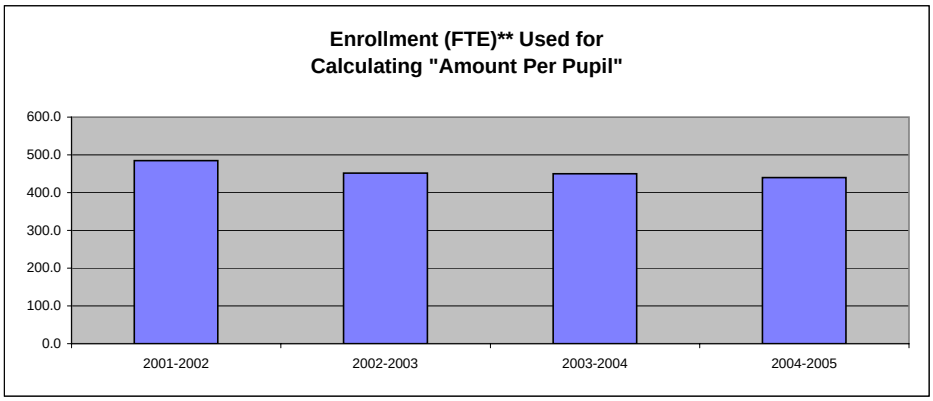
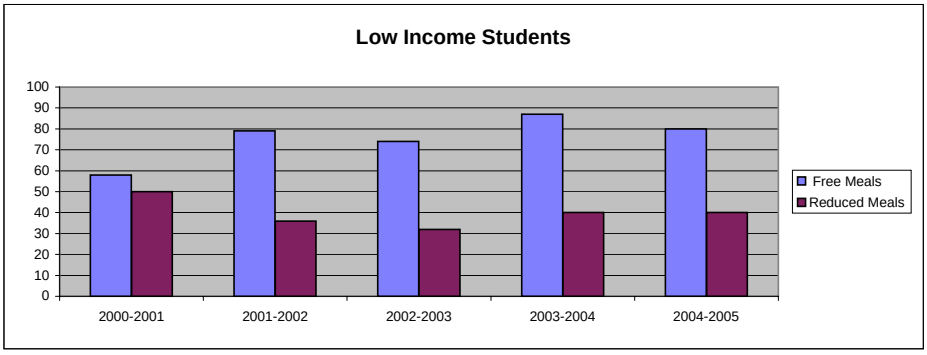
## Other Information

| | 2000-2001 Actual | 2001-2002 Actual | % inc/ dec | 2002-2003 Actual | % inc/ dec | 2003-2004 Actual | % inc/ dec | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 465.0 | 485.0 | 4% | 451.5 | -7% | 450.0 | 0% | 440.0 | -2% |
| Enrollment (FTE)** | N/A | 485.0 | | 451.5 | -7% | 450.0 | 0% | 440.0 | -2% |
| Number of Students - Free Meals | 58 | 79 | 36% | 74 | -6% | 87 | 18% | 80 | -8% |
| Number of Students - Reduced Meals | 50 | 36 | -28% | 32 | -11% | 40 | 25% | 40 | 0% |



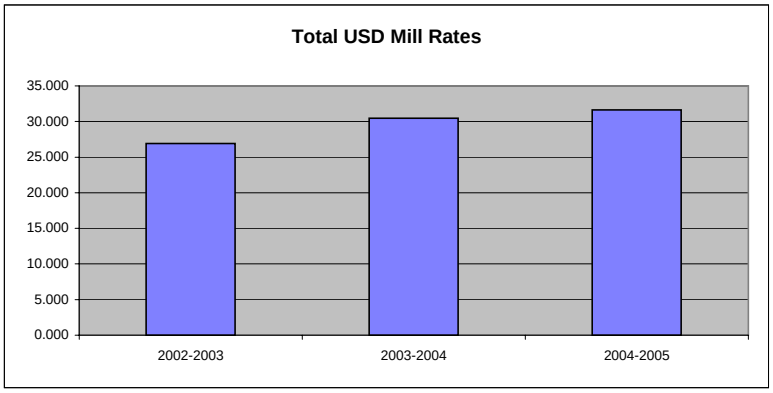



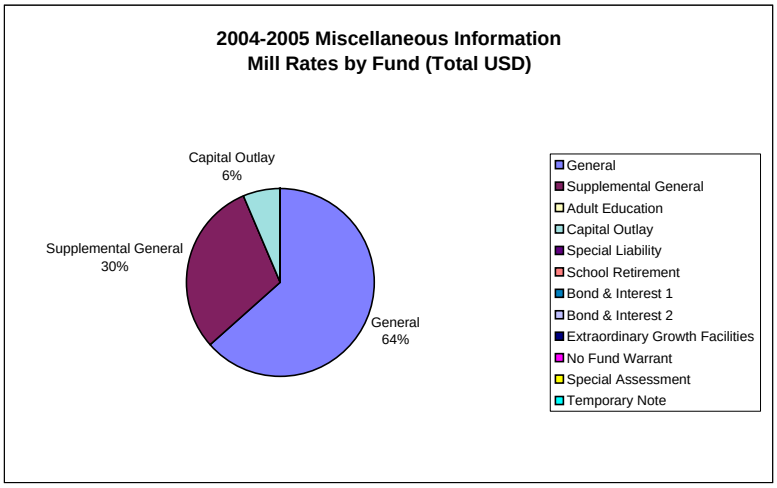

*FTE for state aid and budget authority purposes for general fund.

** 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

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 2.950 | 6.450 | 9.634 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.968 | 4.000 | 2.000 |
| 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 | 0.000 | 0.000 | 0.000 |
| 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** | **26.918** | **30.450** | **31.634** |
| 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 | 0.992 | 1.000 | 2.000 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **0.992** | **1.000** | **2.000** |



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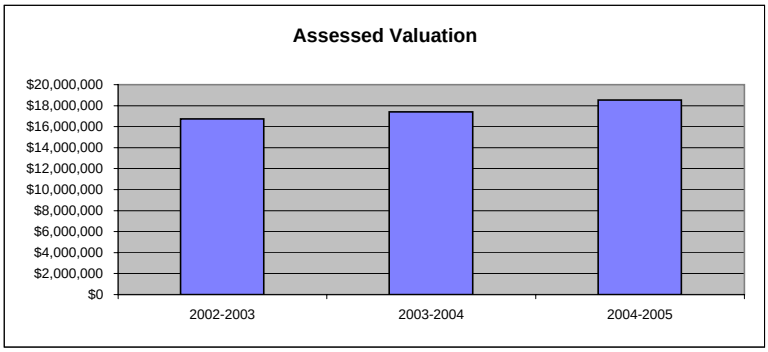
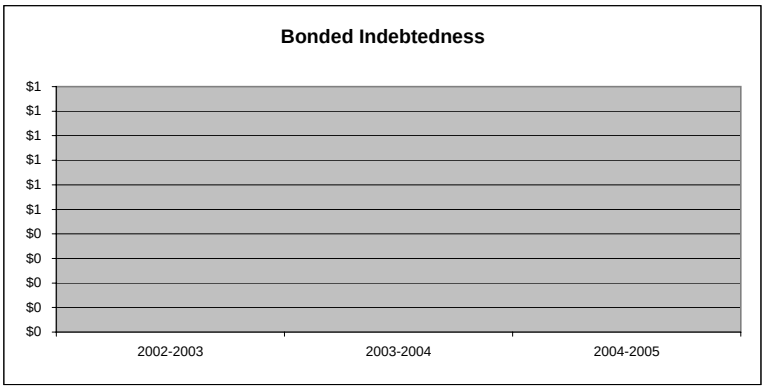
## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $16,742,714 | $17,412,625 | $18,528,356 |
| Bonded Indebtedness | $0 | $0 | $0 |