Budget at a Glance

2005 - 2006

LYNDON

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Summary of Total Expenditures By Function
(All Funds)

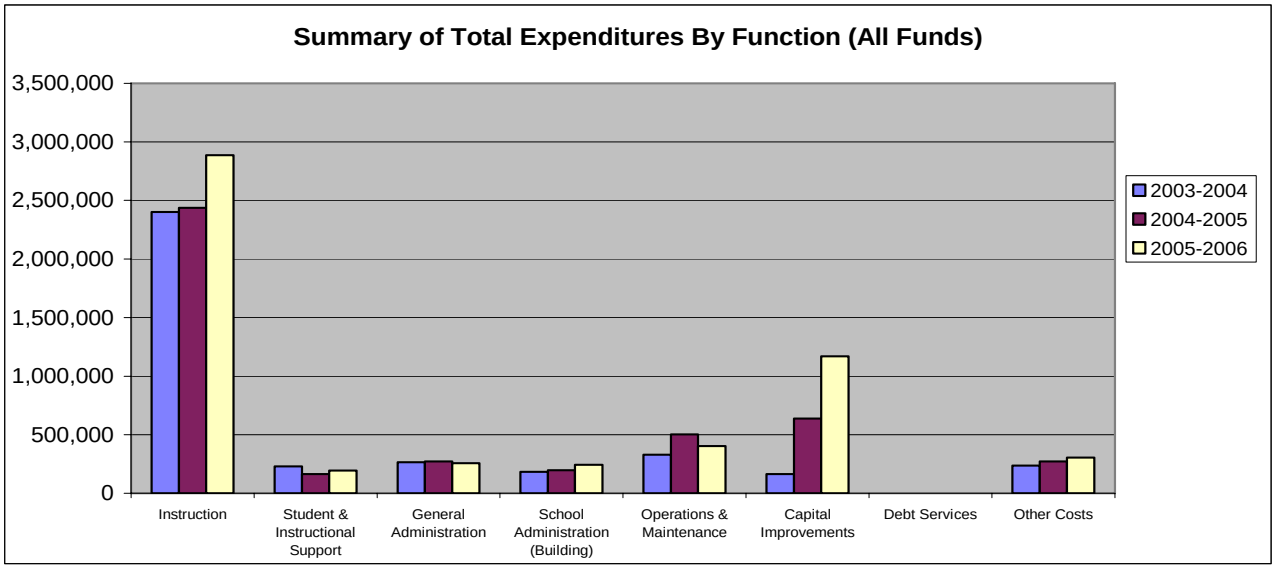
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,400,540	63%	2,437,025	54%	2%	2,887,113	53%	18%
Student & Instructional Support	231,298	6%	162,859	4%	-30%	195,671	4%	20%
General Administration	266,594	7%	272,707	6%	2%	257,301	5%	-6%
School Administration (Building)	183,940	5%	197,935	4%	8%	243,100	4%	23%
Operations & Maintenance	329,649	9%	502,875	11%	53%	403,549	7%	-20%
Capital Improvements	163,594	4%	636,903	14%	289%	1,169,220	21%	84%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	236,775	6%	272,949	6%	15%	304,706	6%	12%
Total Expenditures	3,812,390	100%	4,483,253	100%	18%	5,460,660	100%	22%
Amount per Pupil	$8,472		$10,189		20%	$12,411		22%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

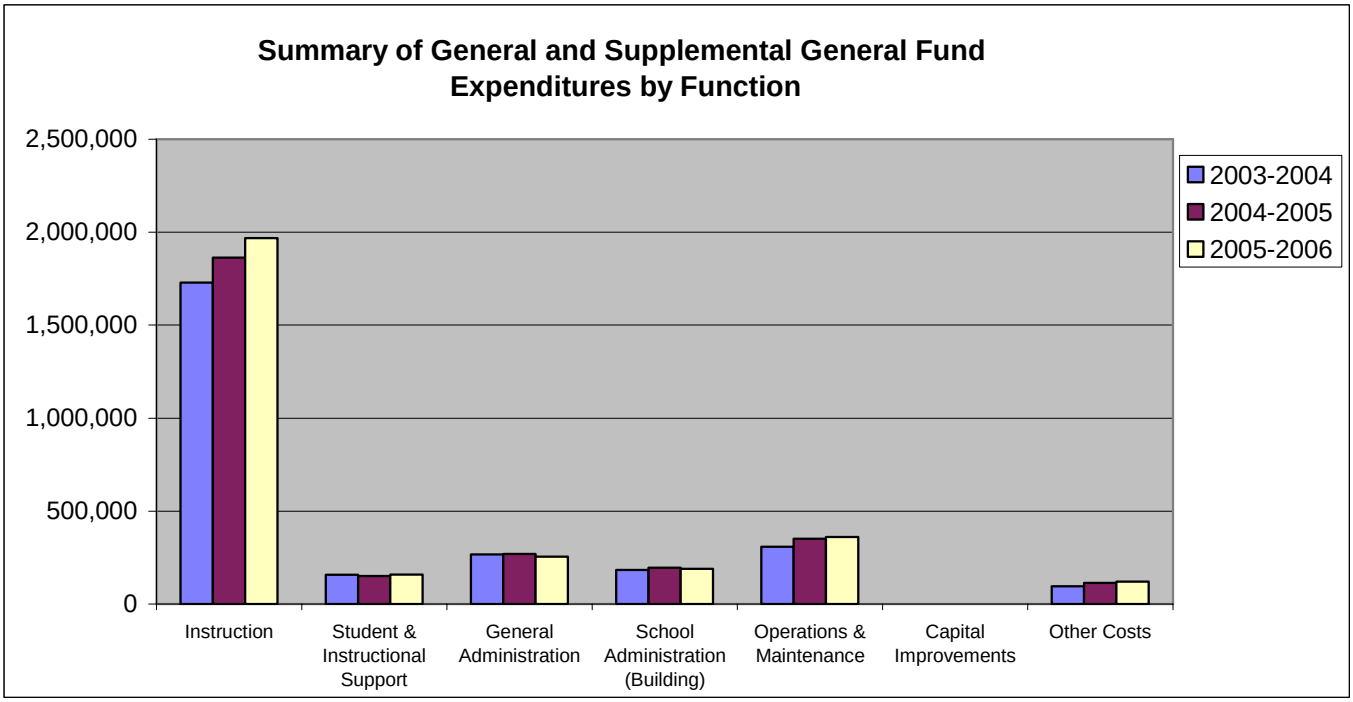
Further definition of what goes into each category:

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



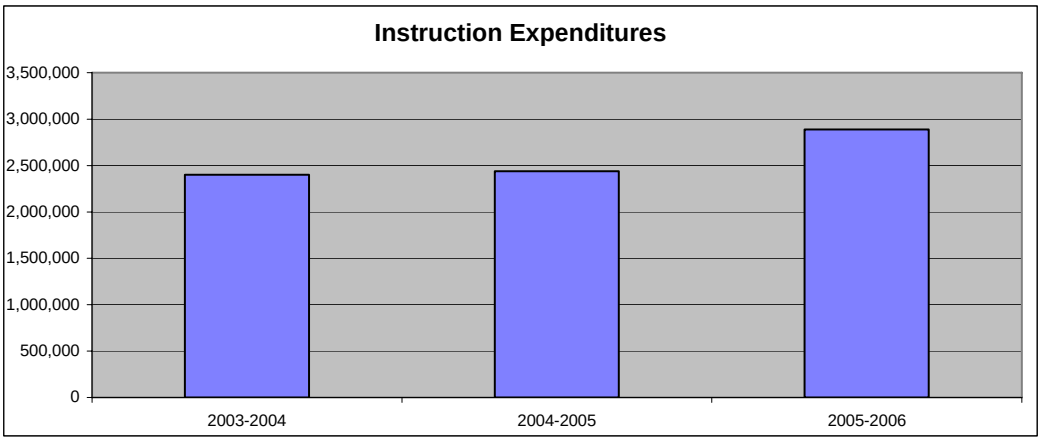
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,729,490	63%	1,862,449	63%	8%	1,968,313	64%	6%
Student & Instructional Support	157,619	6%	151,819	5%	-4%	159,525	5%	5%
General Administration	266,594	10%	270,136	9%	1%	254,301	8%	-6%
School Administration (Building)	183,940	7%	195,561	7%	6%	190,100	6%	-3%
Operations & Maintenance	308,508	11%	352,105	12%	14%	361,190	12%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	96,031	4%	113,378	4%	18%	120,908	4%	7%
Total Expenditures	2,742,182	100%	2,945,448	100%	7%	3,054,337	100%	4%
Amount per Pupil	$6,094		$6,694		10%	$6,942		4%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,551,002		1,611,432	4%		1,668,606	4%
Federal Funds	55,956		53,745	-4%		48,556	-10%
Supplemental General	178,488		251,017	41%		299,707	19%
At Risk (4yr Old)						0	
At Risk (K-12)						77,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	22,604		480	-98%		30,000	6150%
Driver Education	205		9,636	4600%		16,167	68%
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%		2,004	0%
Special Education	580,045		431,099	-26%		582,287	35%
Vocational Education	12,070		263	-98%		70,000	26516%
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			75,674			92,786	23%
Contingency Reserve	0		0	0%			
Text Book & Student Material	170		3,679	2064%			
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	2,400,540		2,437,025	2%		2,887,113	18%
Enrollment (FTE)*	450.0		440.0	-2%		440.0	0%
Amount per Pupil	5,335		5,539	4%		6,562	18%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,400,540		2,437,025	2%		2,887,113	18%



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

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

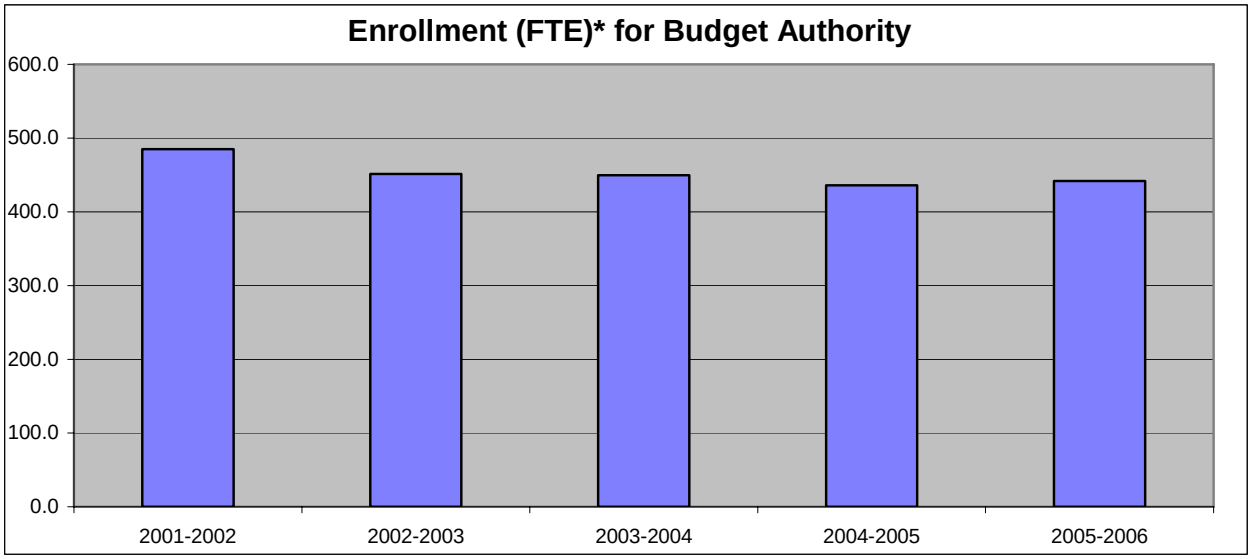
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

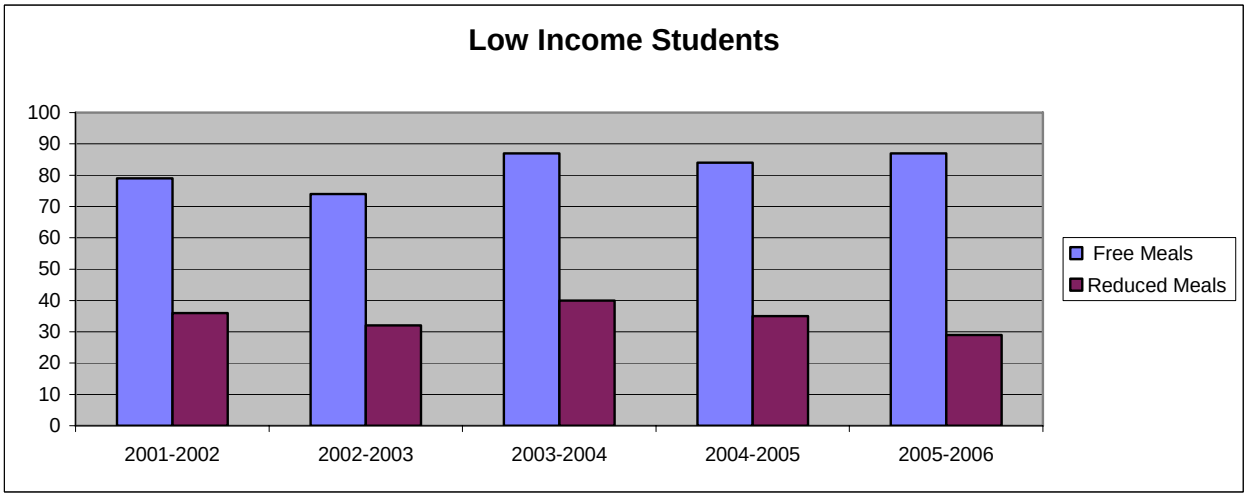
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,307,689	0	2,988,342	0		0	319,347
Supplemental General	350,000	0	155,890				194,110
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	77,000	0		0	5,000	72,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	1,279,220	1,141,801	11,735	0	50,000	25,088	50,596
Driver Training	19,832	16,632	3,200		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	201,278	40,466	2,518	65,374	0	10,000	82,920
Professional Development	8,146	4,740	406	0	0	3,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	2,004	2,004		0	0	0	0
Special Education	582,287	159,023	0	0	0	423,264	0
Vocational Education	70,000			0	0	70,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	118,000	0	118,000				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	0	0	0		0		0
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	48,556	0	xxxxxxxxxxx	48,556	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,064,012	1,364,666	3,280,091	113,930	55,000	603,352	646,973
Less Transfers	603,352						
TOTAL Budget Expenditures	$5,460,660						

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)*	485.0	451.5	-7%	450.0	0%	436.0	-3%	442.0	1%
Number of Students - Free Meals	79	74	-6%	87	18%	84	-3%	87	4%
Number of Students - Reduced Meals	36	32	-11%	40	25%	35	-13%	29	-17%

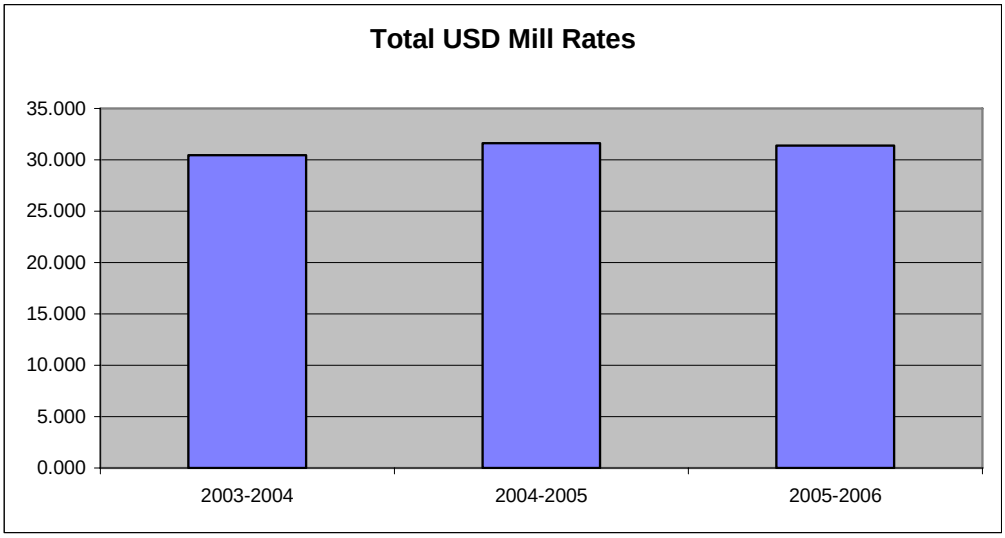




*FTE for state aid and budget authority purposes for general fund.

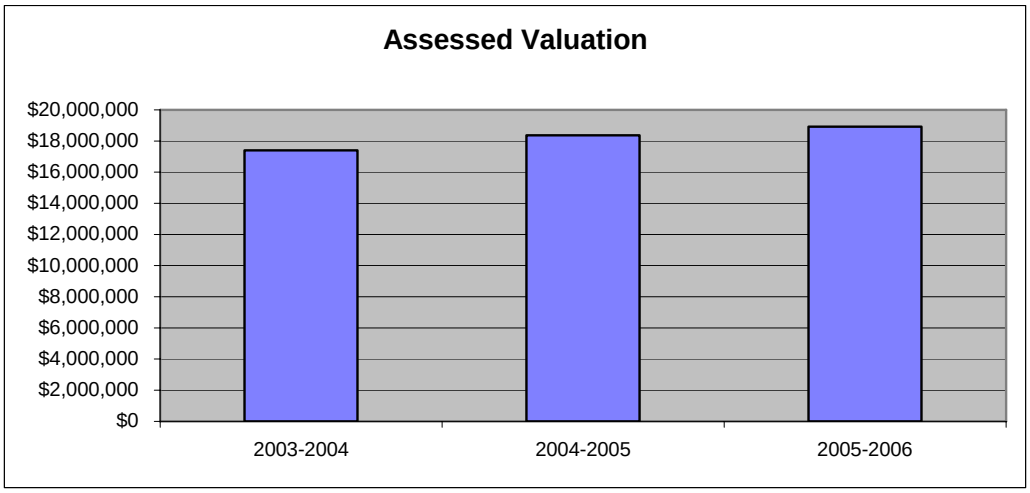
Miscellaneous Information
Mill Rates by Fund

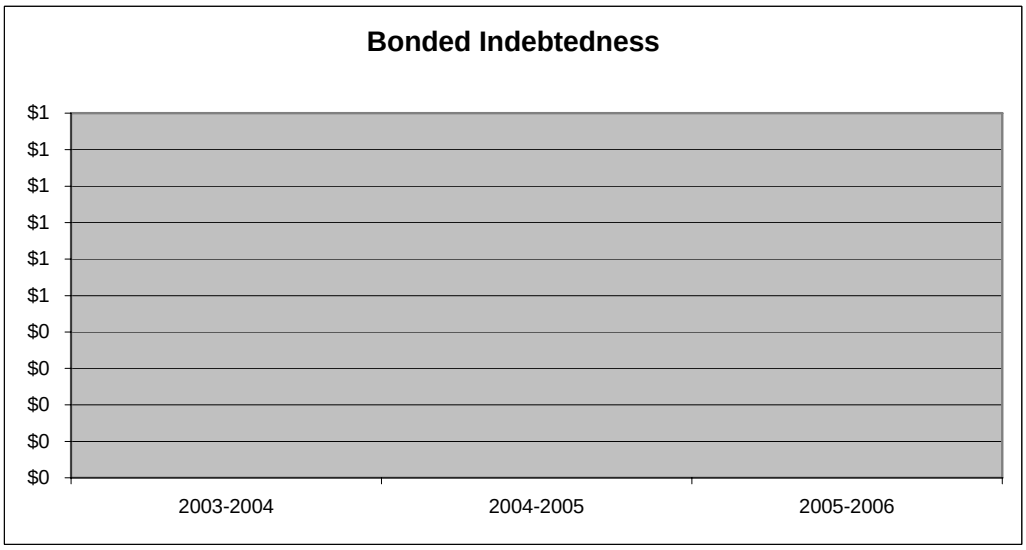
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	6.450	9.613	9.384
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	2.018	2.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**30.450**	**31.631**	**31.384**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	1.000	2.000	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**2.000**	**2.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$17,412,625	$18,360,113	$18,927,608
Bonded Indebtedness	0	0	0





USD# 421
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	173,205	57,735	3.0	195,392	65,131	6.0	288,846	48,141
Teachers (Full Time)	37.0	1,225,029	33,109	36.0	1,335,691	37,103	37.0	1,451,500	39,230
Other Certified (Licensed) Personnel	3.0	117,609	39,203	3.0	121,268	40,423	3.0	122,363	40,788
Classified Personnel	23.0	345,127	15,006	23.0	449,473	19,542	25.0	426,646	17,066
Substitutes/Temporary Help	XXXXXXX	17,735	XXXXXXXXXXX	XXXXXXX	20,000	XXXXXXXXXXX	XXXXXXX	22,483	XXXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses