Budget at a Glance

2005 - 2006

LEBO - WAVERLY

Table of Contents

Summary of Total Expenditures……....1

Summary of General and Supplemental General Fund Expenditures……..2

Instruction Expenditures……3

Sources of Revenue and Proposed Budget for 2005-06
(previously Co99a)……...4

Enrollment and Low Income Students……..5

Mill Rates by Fund……..…6

Assessed Valuation and Bonded Indebtedness…….....7

Average Salary…….…....8

KSDE Website Information…….…...9

Summary of Total Expenditures By Function
(All Funds)

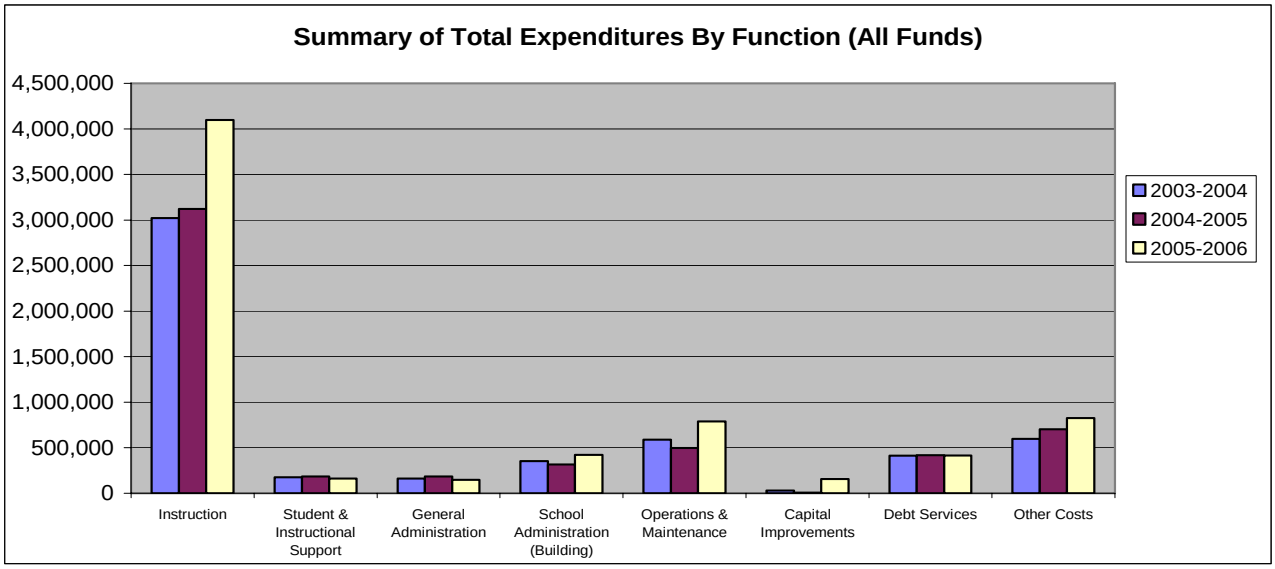
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,021,507	57%	3,121,710	57%	3%	4,099,541	58%	31%
Student & Instructional Support	176,193	3%	184,107	3%	4%	161,587	2%	-12%
General Administration	161,378	3%	184,116	3%	14%	147,648	2%	-20%
School Administration (Building)	352,910	7%	317,336	6%	-10%	422,725	6%	33%
Operations & Maintenance	588,599	11%	498,715	9%	-15%	789,800	11%	58%
Capital Improvements	30,202	1%	7,637	0%	-75%	155,343	2%	1934%
Debt Services	413,090	8%	417,655	8%	1%	416,236	6%	0%
Other Costs	596,912	11%	703,131	13%	18%	824,566	12%	17%
Total Expenditures	5,340,791	100%	5,434,407	100%	2%	7,017,446	100%	29%
Amount per Pupil	$8,684		$9,551		10%	$11,894		25%

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.

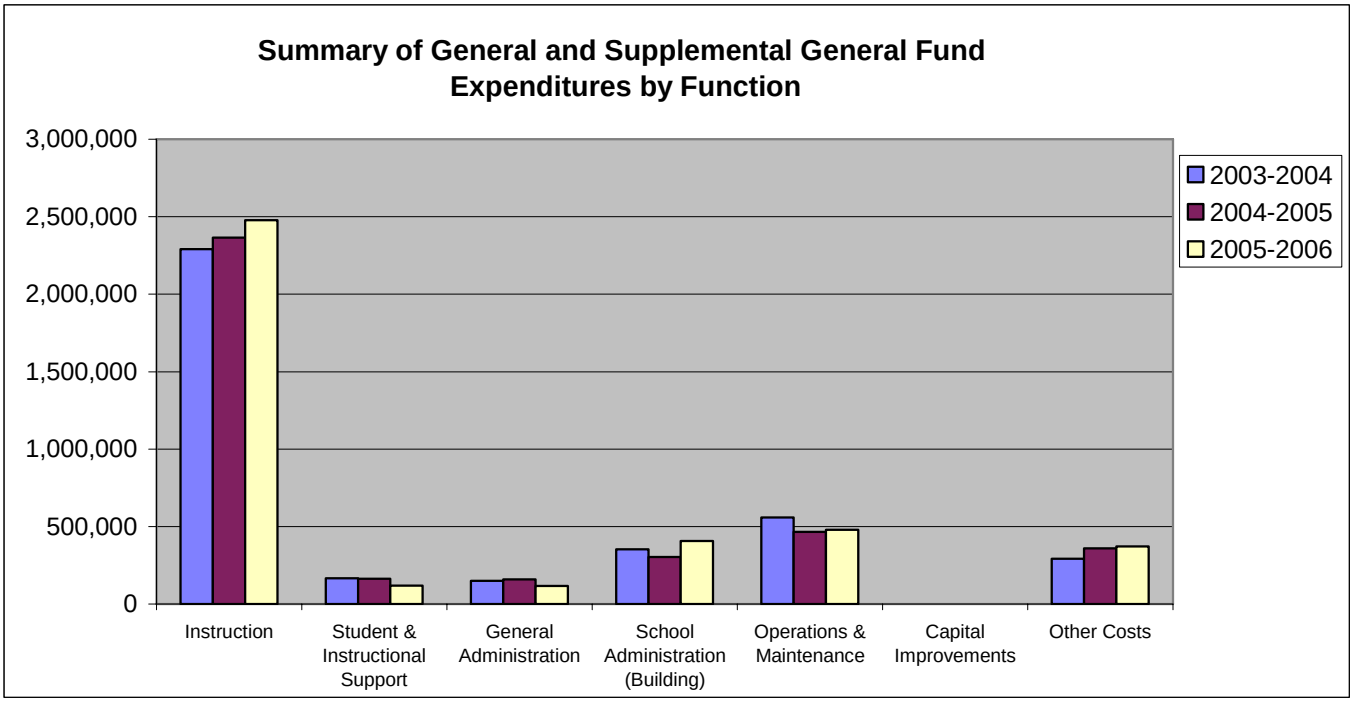
Further definition of what goes into each category:

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



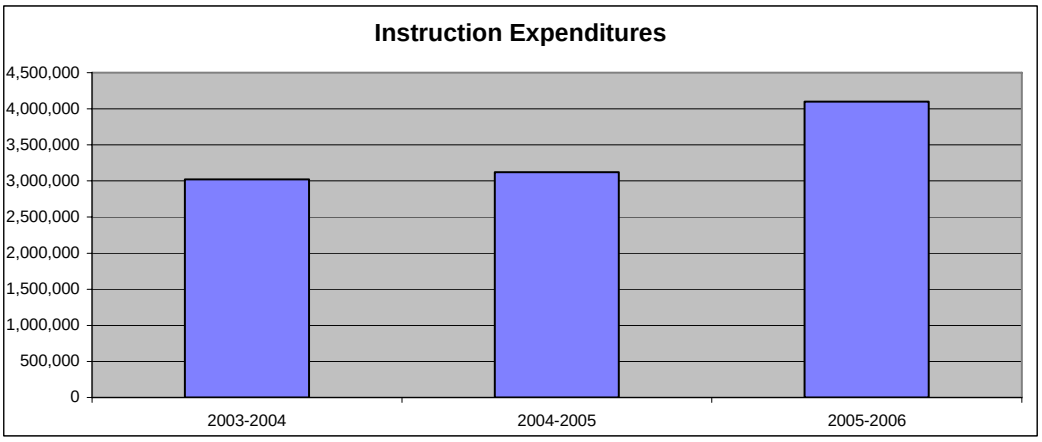
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,291,774	60%	2,364,867	62%	3%	2,478,676	62%	5%
Student & Instructional Support	166,795	4%	162,053	4%	-3%	117,900	3%	-27%
General Administration	150,626	4%	159,590	4%	6%	116,483	3%	-27%
School Administration (Building)	352,910	9%	303,542	8%	-14%	407,725	10%	34%
Operations & Maintenance	559,370	15%	466,273	12%	-17%	478,800	12%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	292,920	8%	359,708	9%	23%	371,725	9%	3%
Total Expenditures	3,814,395	100%	3,816,033	100%	0%	3,971,309	100%	4%
Amount per Pupil	$6,202		$6,707		8%	$6,731		0%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,727,350		1,799,905	4%		2,068,676	15%
Federal Funds	93,812		83,104	-11%		77,465	-7%
Supplemental General	564,424		564,962	0%		410,000	-27%
At Risk (4yr Old)						0	
At Risk (K-12)						121,108	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,502		0	-100%		250,000	0%
Driver Education	10,441		7,127	-32%		21,575	203%
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	5,307		0	-100%		0	0%
Special Education	403,597		381,098	-6%		774,146	103%
Vocational Education	209,074		195,072	-7%		258,096	32%
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			90,442			118,475	31%
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	3,021,507		3,121,710	3%		4,099,541	31%
Enrollment (FTE)*	615.0		569.0	-7%		590.0	4%
Amount per Pupil	4,913		5,486	12%		6,948	27%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,021,507		3,121,710	3%		4,099,541	31%



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.

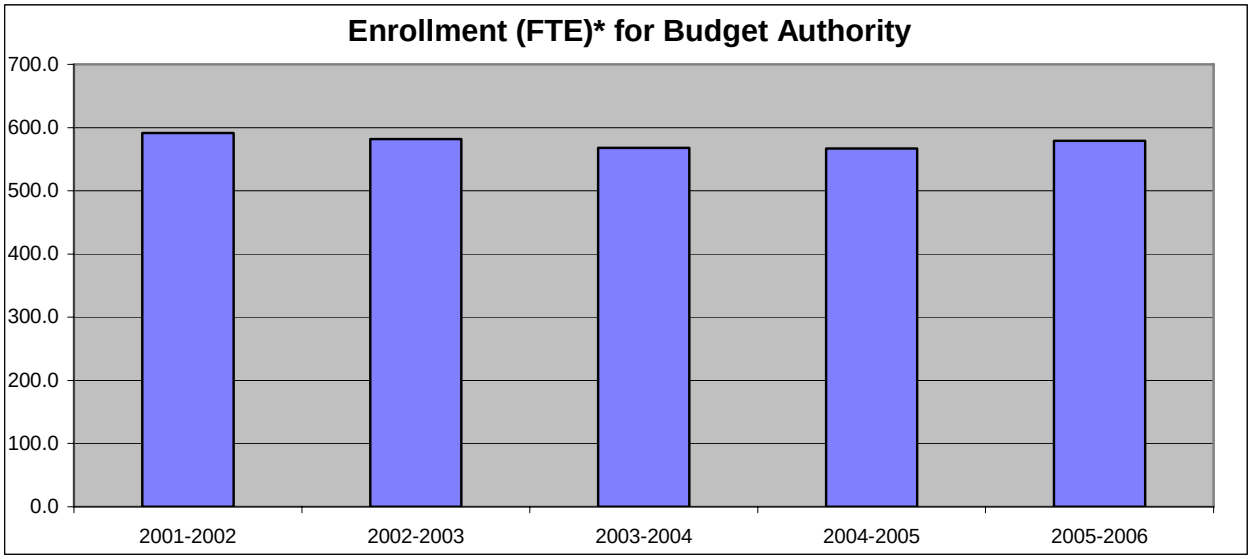
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

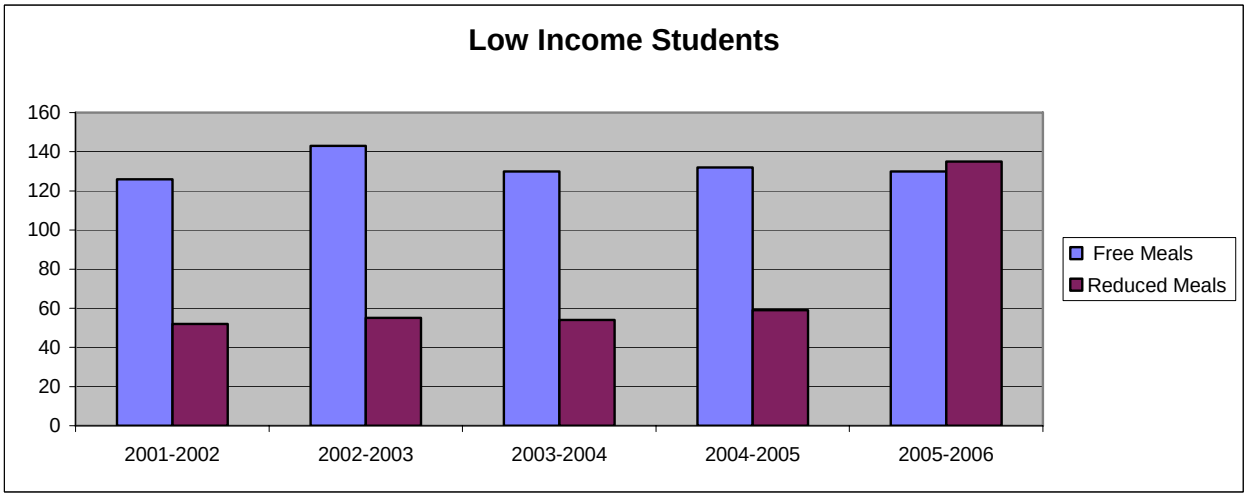
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,334,477	0	3,913,104	0		0	421,373
Supplemental General	900,000	48,068	404,910				447,022
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)	121,108	0		0	10,000	111,108	0
Bilingual Education	0			0	0	0	0
Capital Outlay	655,343	561,109	0	0	16,342	77,892	0
Driver Training	32,575	23,575	4,000		0	5,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	429,259	49,880	4,514	157,987	0	75,000	141,878
Professional Development	25,697	15,072	625	0	0	10,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	819,518	127,446	0	0	0	692,072	0
Vocational Education	268,096			0	0	268,096	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	200,840	0	200,840				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	416,236	367,522	129,033		0		262,212
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	77,465	0	xxxxxxxxxxx	77,465	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,280,614	1,192,672	4,657,026	235,452	26,342	1,239,168	1,272,485
Less Transfers	1,239,168						
TOTAL Budget Expenditures	$7,041,446						

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)*	591.5	582.0	-2%	567.7	-2%	566.9	0%	579.0	2%
Number of Students - Free Meals	126	143	13%	130	-9%	132	2%	130	-2%
Number of Students - Reduced Meals	52	55	6%	54	-2%	59	9%	135	129%

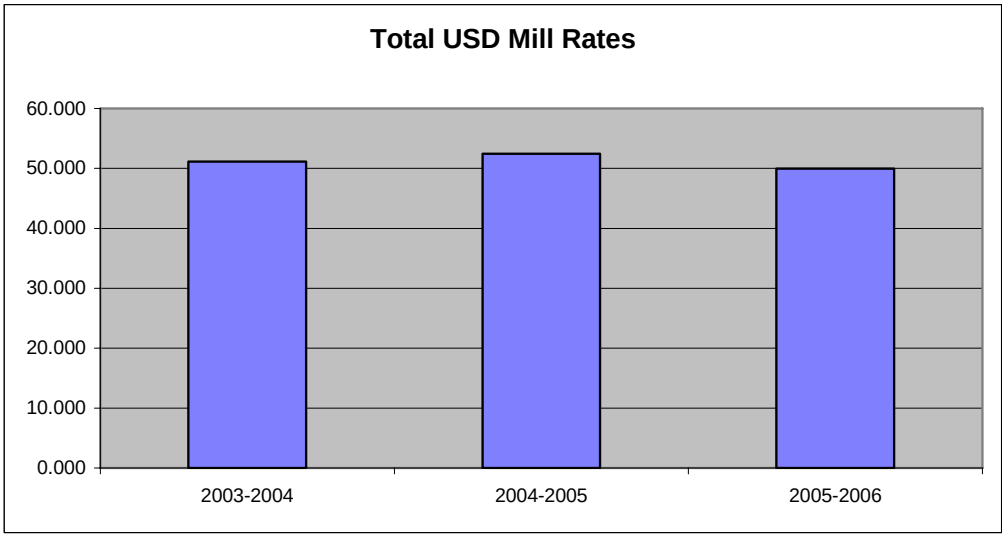




*FTE for state aid and budget authority purposes for general fund.

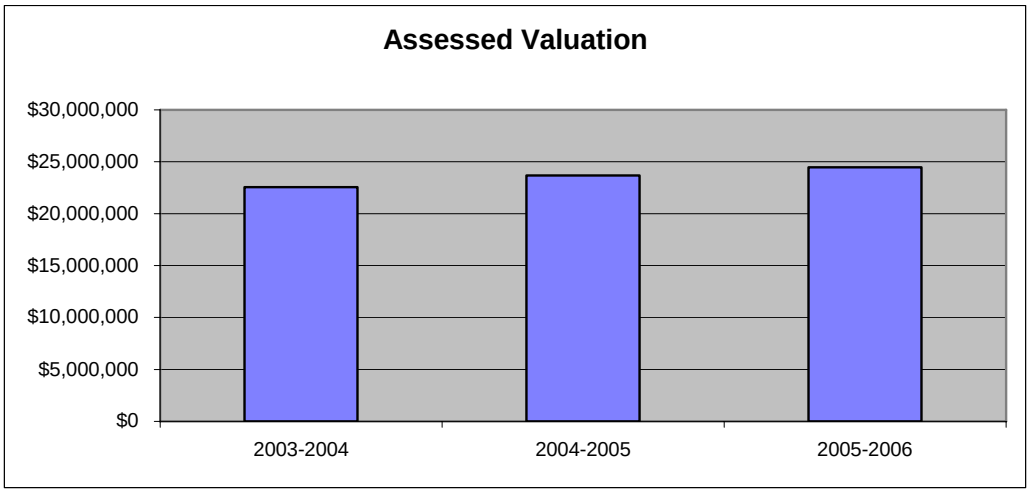
Miscellaneous Information
Mill Rates by Fund

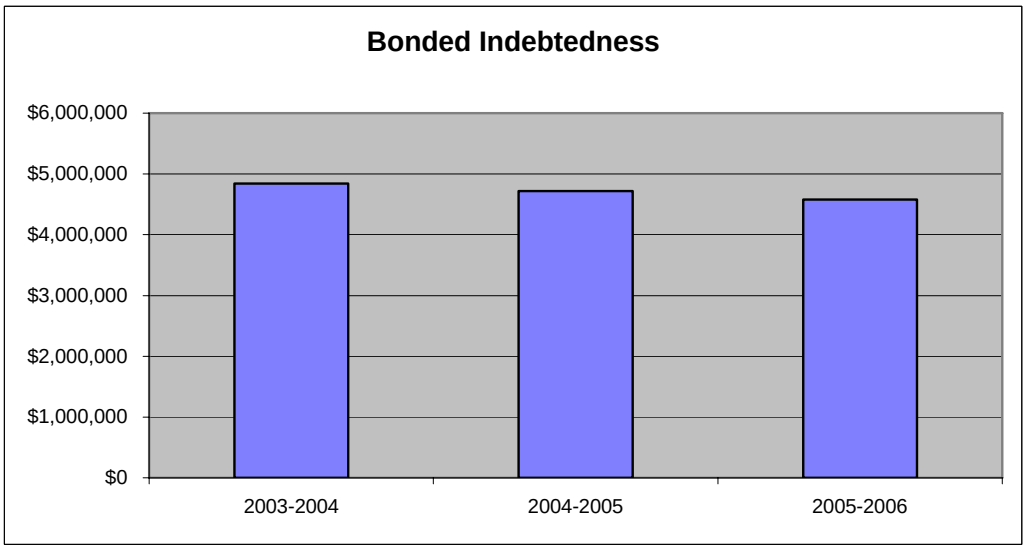
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.505	21.865	19.087
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	14.640	10.585	10.882
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	**51.145**	**52.450**	**49.969**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$22,556,473	$23,677,329	$24,462,059
Bonded Indebtedness	4,845,000	4,720,000	4,580,000





USD# 243
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)	5.0	327,918	65,584	4.5	289,830	64,407	5.0	314,500	62,900
Teachers (Full Time)	54.0	1,999,852	37,034	47.5	1,735,975	36,547	46.0	1,822,774	39,626
Other Certified (Licensed) Personnel	6.0	204,477	34,080	6.0	226,396	37,733	6.0	237,716	39,619
Classified Personnel	37.0	531,393	14,362	38.0	719,349	18,930	37.0	697,424	18,849
Substitutes/Temporary Help	XXXXXXX	3,063,640	XXXXXXXXXXX	XXXXXXX	167,553	XXXXXXXXXXX	XXXXXXX	170,000	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