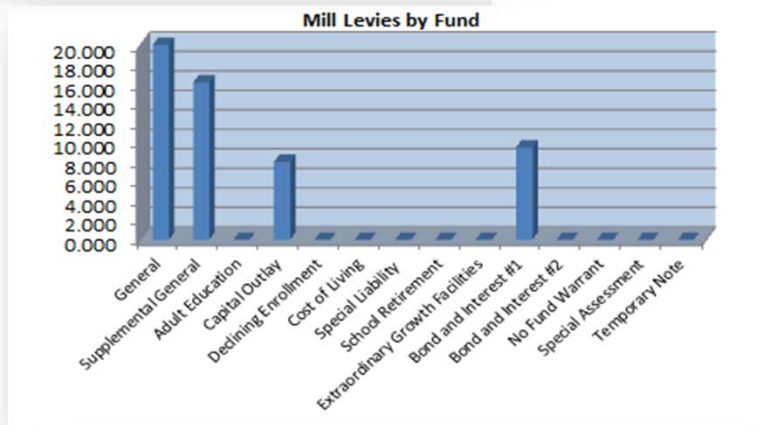
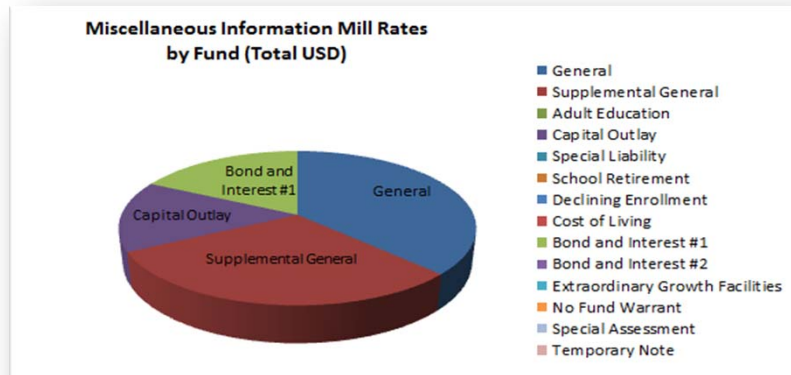


BUDGET AT A GLANCE

2015-16



USD 389 - Eureka



School Finance
 Kansas State Department of Education
 Landon State Office Building
 900 SW Jackson Street, Suite 356
 Topeka, Kansas 66612-1212

www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	4,526,172	52%	4,498,578	52%	-1%	5,602,966	54%	25%
Student Support Services	360,294	4%	360,116	4%	0%	543,950	5%	51%
Instructional Support Services	163,220	2%	154,812	2%	-5%	172,019	2%	11%
Administration & Support	877,220	10%	857,806	10%	-2%	938,521	9%	9%
Operations & Maintenance	1,087,610	12%	918,474	11%	-16%	985,179	10%	7%
Transportation	439,633	5%	560,462	6%	27%	724,664	7%	29%
Food Services	419,744	5%	472,914	5%	13%	479,753	5%	1%
Capital Improvements	115,306	1%	56,905	1%	-51%	75,000	1%	32%
Debt Services	769,450	9%	765,825	9%	0%	773,550	8%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	8,758,649	100%	8,645,892	100%	-1%	10,295,602	100%	19%
Amount per Pupil	\$13,622		\$13,583		0%	\$16,566		22%
Current Expenditures**	7,858,047	100%	7,823,162	100%	0%	8,347,052	100%	7%
Amount per Pupil	\$12,221		\$12,291		1%	\$13,430		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,526,172	52%	4,498,578	52%	0%	4,852,966	47%	-5%
Instruction*** (Current Expenditures)	4,526,172	58%	4,498,578	58%	0%	4,852,966	58%	0%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, Activity Fund and Special Education Coop Fund.

** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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 Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

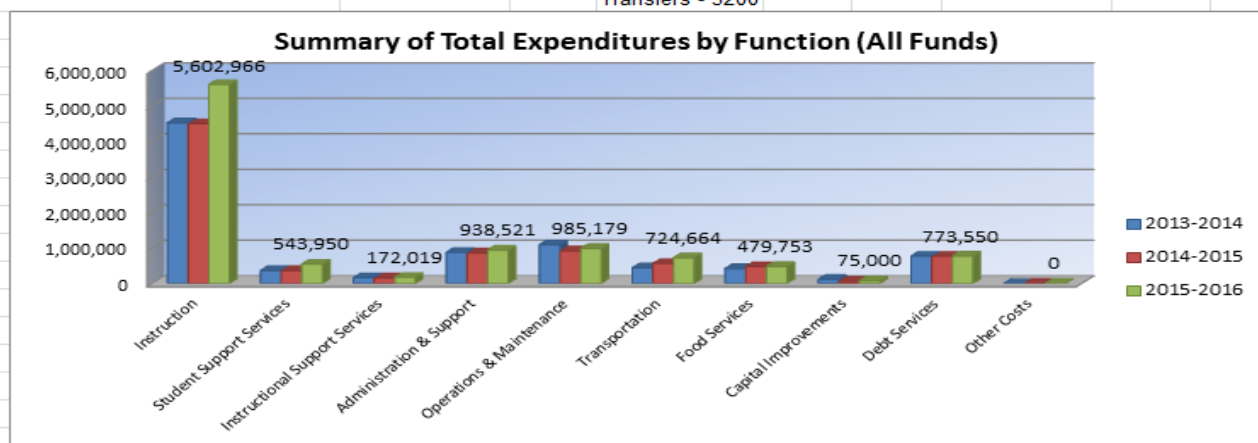
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

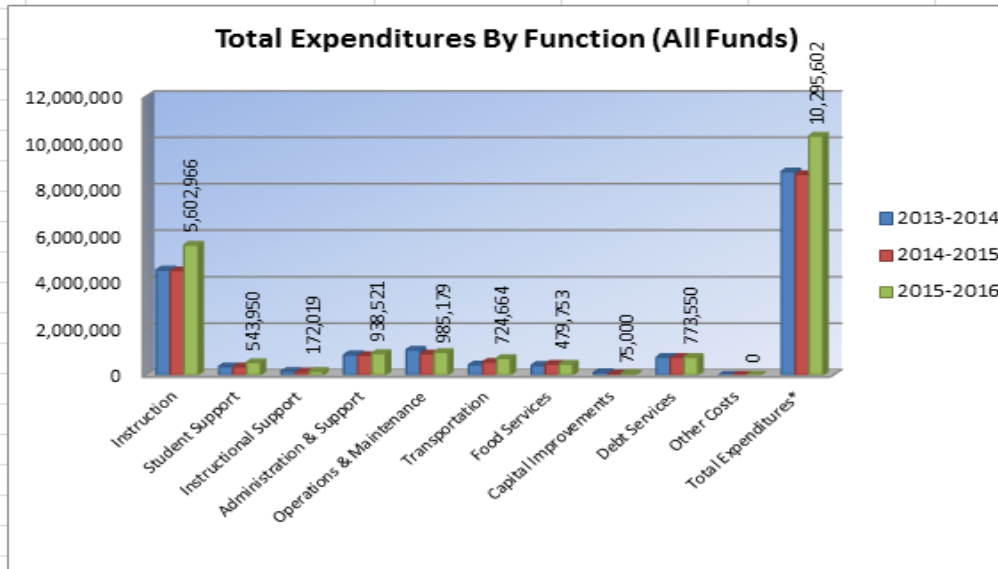
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	4,526,172	4,498,578	5,602,966
Student Support	360,294	360,116	543,950
Instructional Support	163,220	154,812	172,019
Administration & Support	877,220	857,806	938,521
Operations & Maintenance	1,087,610	918,474	985,179
Transportation	439,633	560,462	724,664
Food Services	419,744	472,914	479,753
Capital Improvements	115,306	56,905	75,000
Debt Services	769,450	765,825	773,550
Other Costs	0	0	0
Total Expenditures*	8,758,649	8,645,892	10,295,602

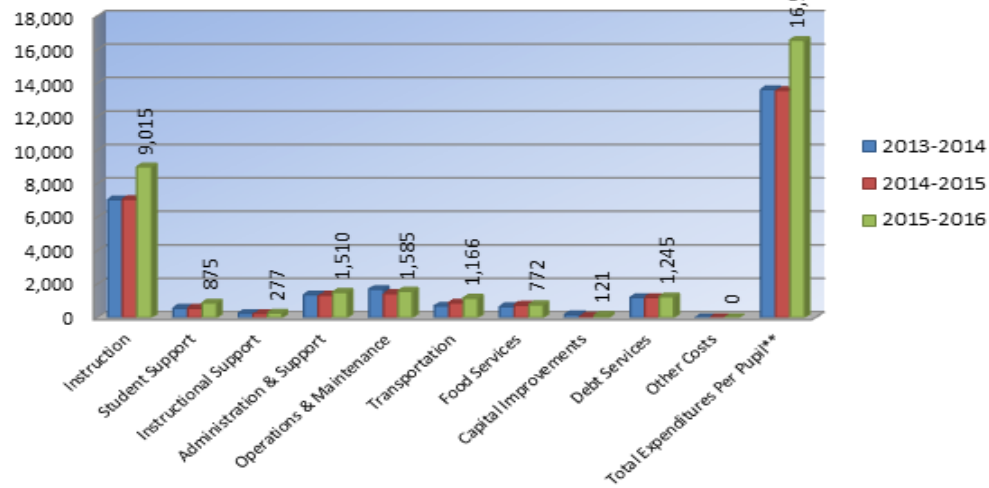


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	7,039	7,068	9,015
Student Support	560	566	875
Instructional Support	254	243	277
Administration & Support	1,364	1,348	1,510
Operations & Maintenance	1,691	1,443	1,585
Transportation	684	881	1,166
Food Services	653	743	772
Capital Improvements	179	89	121
Debt Services	1,197	1,203	1,245
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,622	13,583	16,566
Enrollment (FTE)*	643.0	636.5	621.5

*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

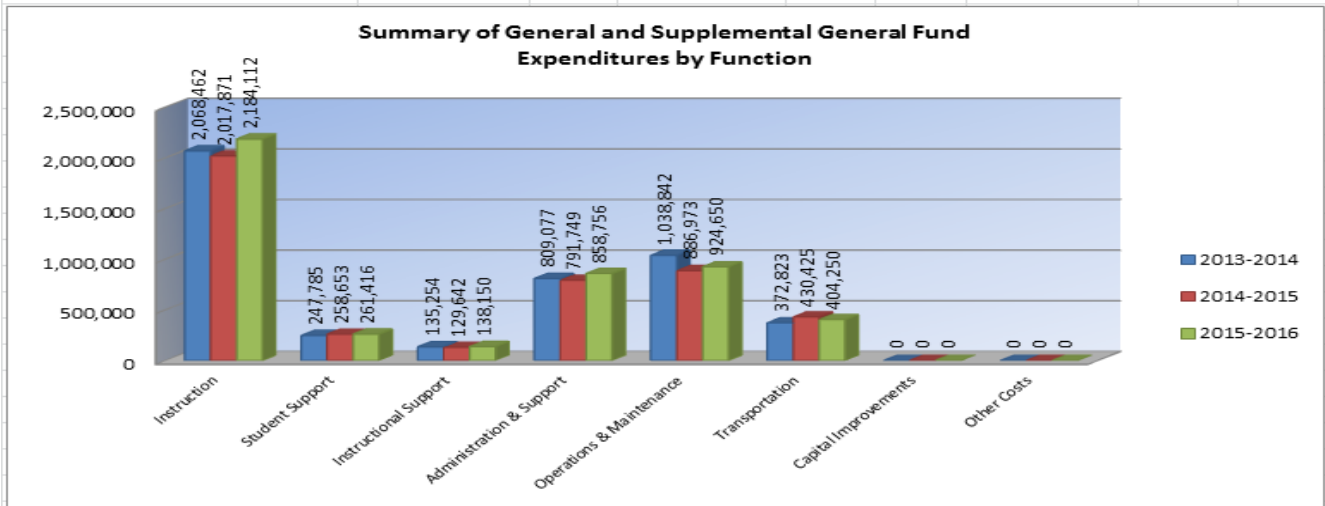
Amount Per Pupil By Function (All Funds)

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, Activity Fund and Special Education Coop Fund.

Summary of General and Supplemental General Fund Expenditures by Function

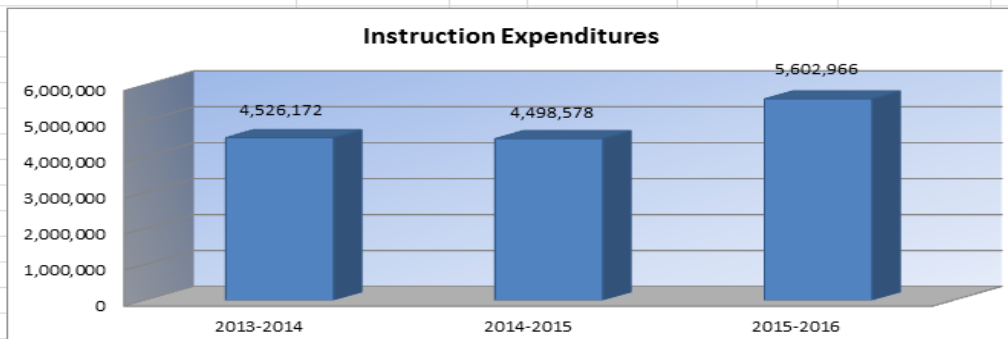
	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,068,462	44%	2,017,871	45%	-2%	2,184,112	46%	8%
Student Support	247,785	5%	258,653	6%	4%	261,416	5%	1%
Instructional Support	135,254	3%	129,642	3%	-4%	138,150	3%	7%
Administration & Support	809,077	17%	791,749	18%	-2%	858,756	18%	8%
Operations & Maintenance	1,038,842	22%	886,973	20%	-15%	924,650	19%	4%
Transportation	372,823	8%	430,425	10%	15%	404,250	8%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,672,243	100%	4,515,313	100%	-3%	4,771,334	100%	6%
Amount per Pupil	\$7,266		\$7,094		-2%	\$7,677		8%

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



Instruction Expenditures (1000)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,693,447	1,769,279	4%	1,834,612	4%
Federal Funds	197,217	220,234	12%	199,050	-10%
Supplemental General	375,015	248,592	-34%	349,500	41%
At Risk (4yr Old)	91,780	89,992	-2%	105,000	17%
At Risk (K-12)	701,464	727,769	4%	750,500	3%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	750,000	0%
Driver Education	7,977	8,811	10%	9,400	7%
Declining Enrollment	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	864,388	827,786	-4%	960,112	16%
Cost of Living	0	0	0%	0	0%
Vocational Education	204,789	211,590	3%	235,000	11%
Gifts/Grants	6,700	12,876	92%	9,614	-25%
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	339,321	331,411	-2%	400,178	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	13,577	0	-100%		
Activity Fund	30,497	50,238	65%		
Bond and Interest #1	0	0	0%	0	0%
Bond and 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	4,526,172	4,498,578	-1%	5,602,966	25%
Enrollment (FTE)*	643.0	636.5	-1%	621.5	-2%
Amount per Pupil	7,039	7,068	0%	9,015	28%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,526,172	4,498,578	-1%	5,602,966	25%



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

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	6,691,172	1	6,682,829	8,342	0	0	0	0
Supplemental General	1,724,538	72,612				951,011	700,915	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	105,000	296,396		0	XXXXXXXXXXXX	193,400	0	384,796
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	750,500	427,824		0	XXXXXXXXXXXX	607,438	0	284,762
Bilingual Education	0	0			XXXXXXXXXXXX	0	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	1,175,000	1,569,531		3,575	35,000	68,061	195,122	696,289
Driver Training	11,900	28,333	1,710	0	XXXXXXXXXXXX	3,050	0	21,193
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	470,179	96,601	3,583	267,288	XXXXXXXXXXXX	0	102,707	0
Professional Development	20,000	129,865		0	XXXXXXXXXXXX	14,000	0	123,865
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0
Special Education	1,177,968	772,074	0	170,000	XXXXXXXXXXXX	950,000	0	714,106
Vocational Education	235,000	386,813	8,741	0	XXXXXXXXXXXX	264,709	0	425,263
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	9,614	9,614					0	0
Textbook & Student Materials Revolving		185,510						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	592,707	0				592,707		XXXXXXXXXX
Contingency Reserve		478,785						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	773,550	757,234	348,098	0	0		397,156	728,938
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	202,850	19,658	XXXXXXXXXXXX	203,087	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	19,895
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	13,939,978	5,230,851	7,044,961	652,292	35,000	3,644,376	1,395,900	3,399,107
Less Transfers	3,644,376							
TOTAL Budget Expenditures	\$10,295,602							

Sources of Revenue - - State, Federal, Local

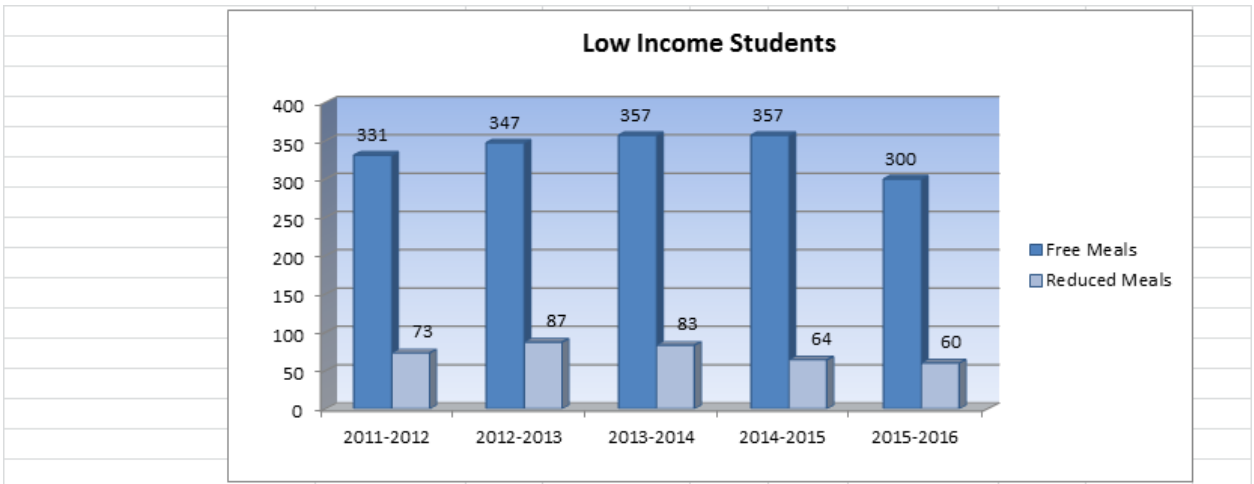
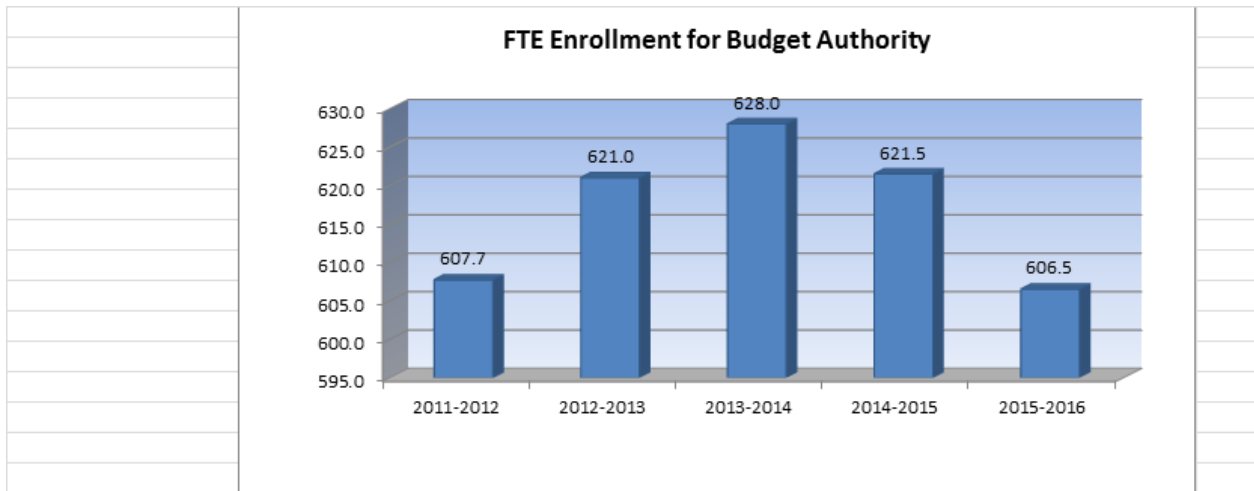
	2013-2014	2014-2015	2015-2016
State Revenues	6,129,272	6,846,529	7,044,961
Federal Revenues	718,769	749,081	652,292
Local Revenues*	2,219,699	1,642,521	1,430,900
Total Revenues	9,067,740	9,238,131	9,128,153
Revenues Per Pupil	14,102	14,514	14,687

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

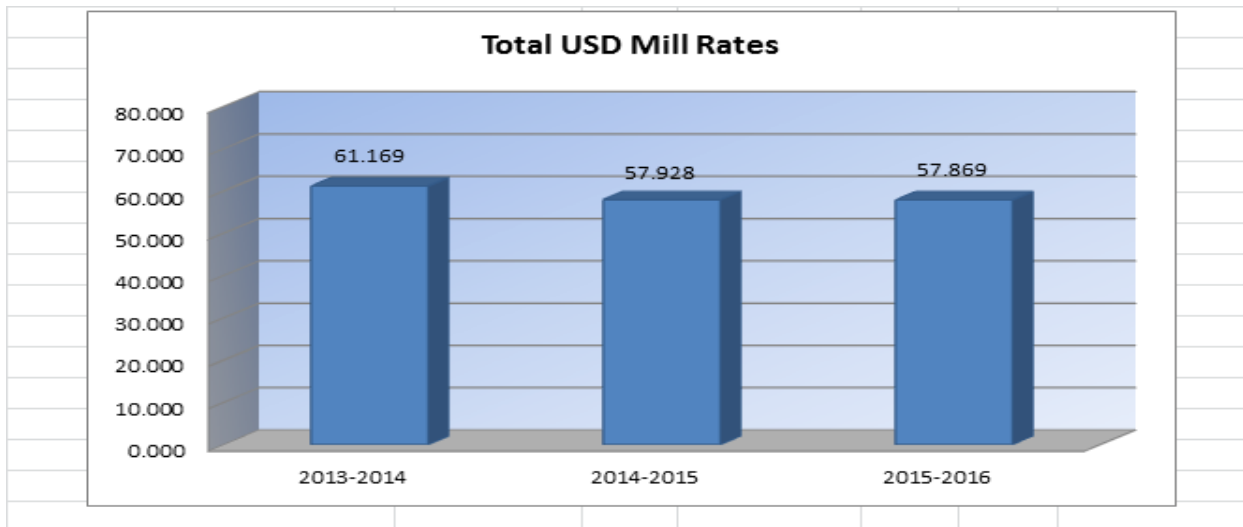
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	607.7	621.0	2%	628.0	1%	621.5	-1%	606.5	-2%
Number of Students - Free Meals	331	347	5%	357	3%	357	0%	300	-16%
Number of Students - Reduced Meals	73	87	19%	83	-5%	64	-23%	60	-6%



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

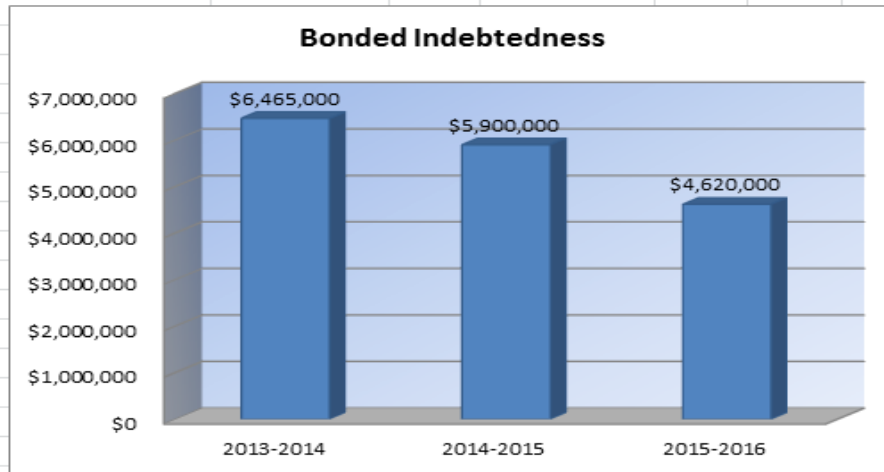
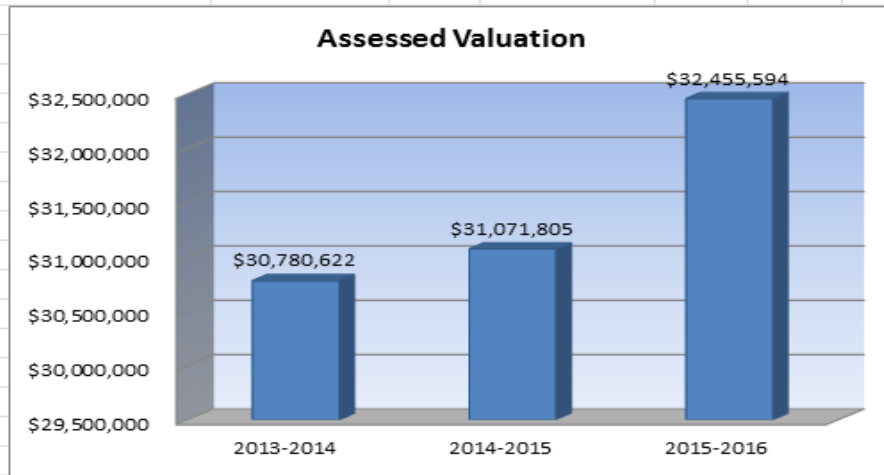
**Miscellaneous Information
Mill Rates by Fund**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	26.842	17.187	21.024
Adult Education	0.000	0.000	0.000
Capital Outlay	1.494	7.969	5.500
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	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 and Interest #1	12.833	12.772	11.345
Bond and 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	61.169	57.928	57.869
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	3.146	3.148	2.963
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	3.146	3.148	2.963



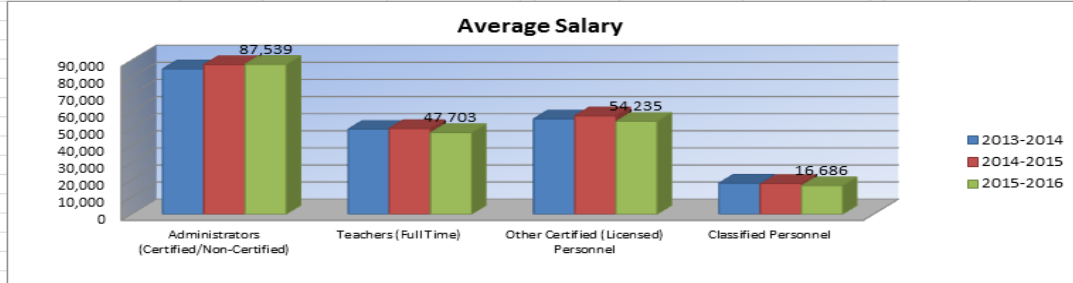
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$30,780,622	\$31,071,805	\$32,455,594
Bonded Indebtedness	6,465,000	5,900,000	4,620,000



USD# 389
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	424,246	84,849	5.0	436,655	87,331	5.0	437,693	87,539
Teachers (Full Time)	55.0	2,727,733	49,595	55.0	2,752,951	50,054	55.0	2,623,686	47,703
Other Certified (Licensed) Personnel	8.3	462,099	55,675	8.3	476,333	57,390	8.3	450,148	54,235
Classified Personnel	65.0	1,176,551	18,101	65.0	1,162,600	17,886	65.0	1,084,621	16,686
Substitutes/Temporary Help	XXXXX	86,239	XXXXXXXXXX	XXXXX	125,709	XXXXXXXXXX	XXXXX	125,000	XXXXXXXXXX



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) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

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

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://svapp15586.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