

# Budget At A Glance

## 2009-2010

teachers salary... office supplies... utilities... repairs... media... transportation... equipment  
uniforms... textbooks... paper... instruments... rulers... food... tables... chairs... t  
retirement plan... health insurance... medical supplies... athletic equipment... lar  
ng maintenance... productions... print costs... furniture... cleaning... electric  
teachers salary... office supplies... utilities... transportation... equip  
uniforms... textbooks... paper... tables... chairs... t  
retirement plan... health insurance... athletic equipment... lar  
ng maintenance... produ... bing... electric  
teachers salary... office supp... tion... equip  
uniforms... textbook... chairs... t  
retirement plan... hea... nt... lar  
ng maintenance... electric



**497 - Lawrence**

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

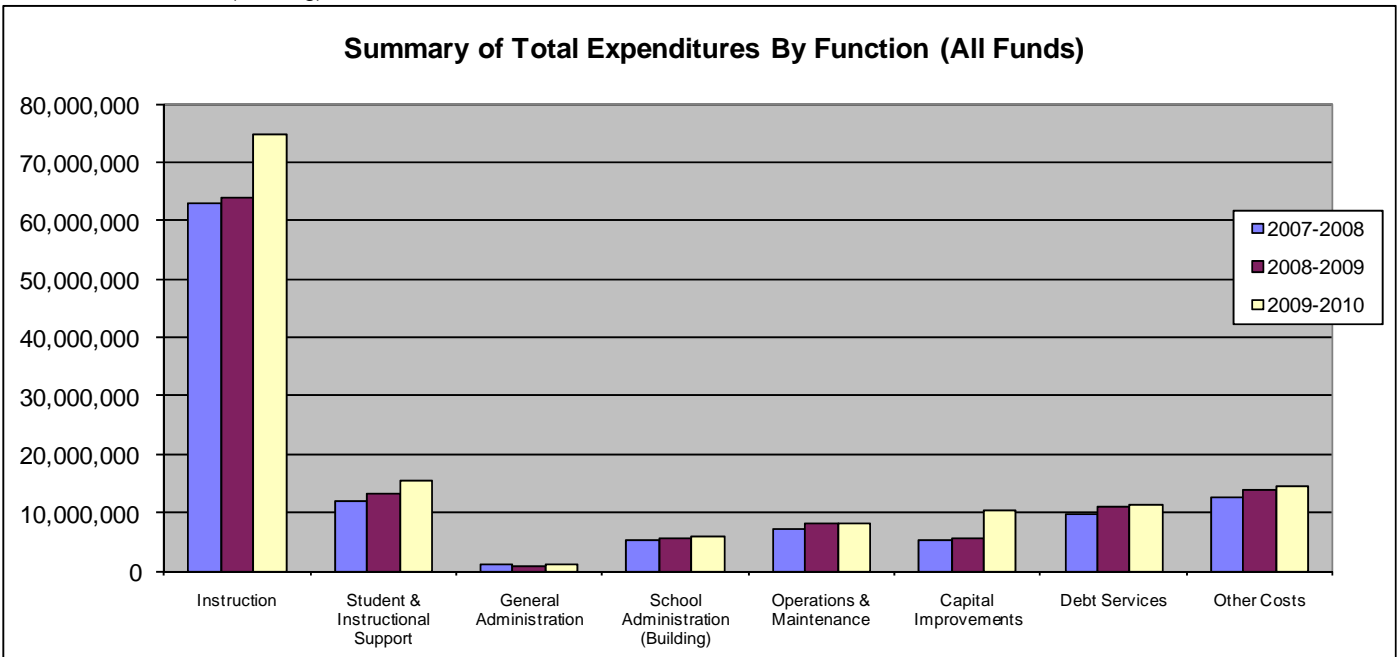
	<b>2007-2008 Actual</b>	<b>% of Tot</b>	<b>2008-2009 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2009-2010 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	62,908,347	54%	63,874,931	52%	2%	74,712,158	53%	17%
Student & Instructional Support	11,916,351	10%	13,243,256	11%	11%	15,606,044	11%	18%
General Administration	1,156,810	1%	956,334	1%	-17%	1,020,991	1%	7%
School Administration (Building)	5,273,332	5%	5,679,142	5%	8%	5,855,978	4%	3%
Operations & Maintenance	7,236,570	6%	8,206,360	7%	13%	8,266,867	6%	1%
Capital Improvements	5,398,664	5%	5,494,929	4%	2%	10,260,000	7%	87%
Debt Services	9,644,713	8%	10,939,586	9%	13%	11,375,760	8%	4%
Other Costs	12,475,782	11%	13,958,324	11%	12%	14,650,608	10%	5%
<b>Total Expenditures</b>	<b>116,010,569</b>	<b>100%</b>	<b>122,352,862</b>	<b>100%</b>	<b>5%</b>	<b>141,748,406</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$10,841		\$11,329		5%	\$12,878		14%

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, Area Vocational School, 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.

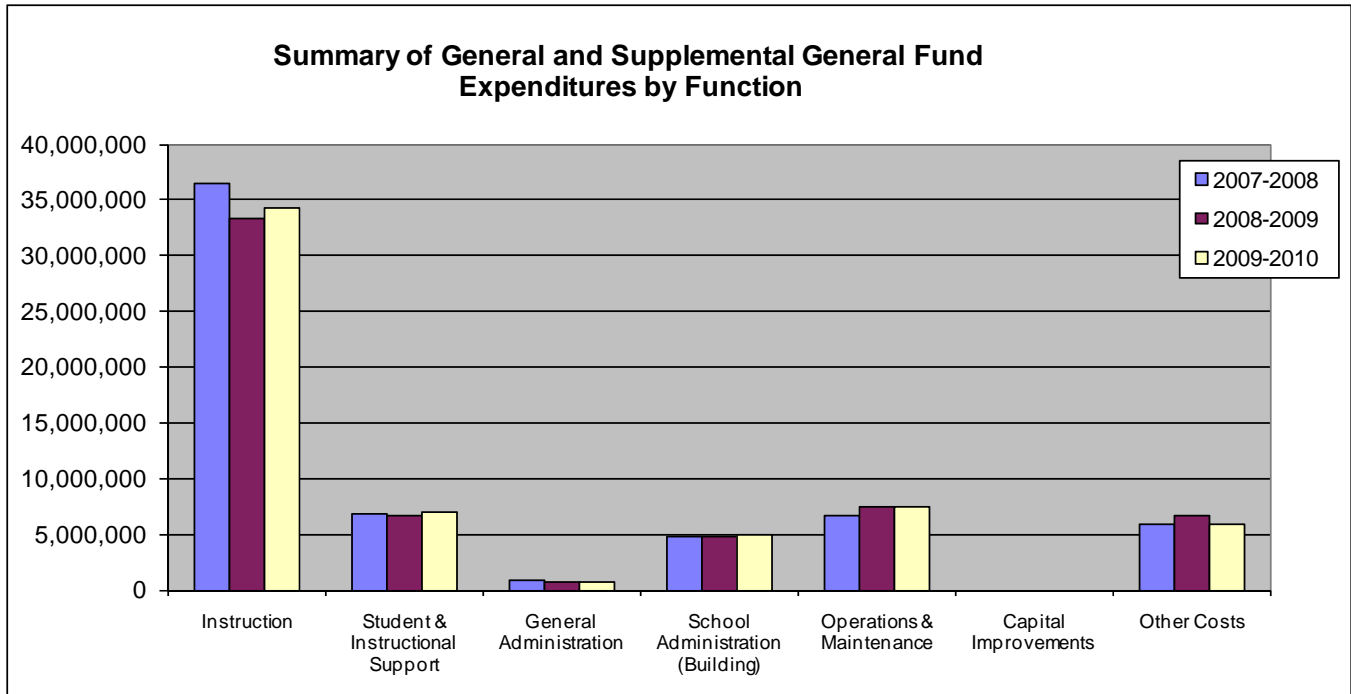
Further definition of what goes into each category:

- 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



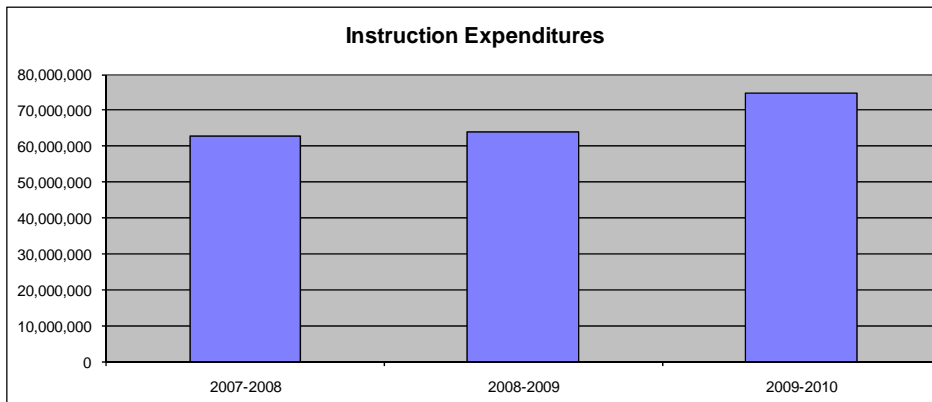
**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2007-2008 Actual</b>	<b>% of Tot</b>	<b>2008-2009 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2009-2010 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	36,509,648	59%	33,254,955	56%	-9%	34,247,174	57%	3%
Student & Instructional Support	6,796,455	11%	6,645,402	11%	-2%	6,927,560	12%	4%
General Administration	892,388	1%	764,450	1%	-14%	780,000	1%	2%
School Administration (Building)	4,857,014	8%	4,831,769	8%	-1%	4,905,000	8%	2%
Operations & Maintenance	6,646,513	11%	7,433,906	12%	12%	7,430,000	12%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,915,509	10%	6,632,445	11%	12%	5,835,000	10%	-12%
<b>Total Expenditures</b>	<b>61,617,527</b>	<b>100%</b>	<b>59,562,927</b>	<b>100%</b>	<b>-3%</b>	<b>60,124,734</b>	<b>100%</b>	<b>1%</b>
Amount per Pupil	\$5,758		\$5,515		-4%	\$5,462		-1%



**Instruction Expenditures (1000)**

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	31,623,926	29,413,520	-7%	30,692,430	4%
Federal Funds	2,366,415	2,390,725	1%	3,718,406	56%
Supplemental General	4,885,722	3,841,435	-21%	3,554,744	-7%
At Risk (4yr Old)	332,497	342,506	3%	406,000	19%
At Risk (K-12)	3,939,043	4,784,567	21%	6,000,000	25%
Bilingual Education	437,237	449,822	3%	512,900	14%
Virtual Education		3,646,925		5,421,000	49%
Capital Outlay	2,235,348	811,235	-64%	2,115,000	161%
Driver Education	50,565	37,212	-26%	110,000	196%
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	20,299	18,764	-8%	145,100	673%
Special Education	11,780,432	12,763,334	8%	15,443,400	21%
Cost of Living	0	0	0%	0	0%
Vocational Education	1,105,222	1,168,032	6%	1,495,000	28%
Gifts/Grants	181,662	232,032	28%	525,424	126%
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	2,926,027	3,329,252	14%	4,128,273	24%
Contingency Reserve	0	0	0%		
Text Book & Student Material	736,553	357,703	-51%		
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%
<b>SUBTOTAL</b>	<b>62,620,948</b>	<b>63,587,064</b>	<b>2%</b>	<b>74,267,677</b>	<b>17%</b>
Enrollment (FTE)*	10,701.0	10,800.0	1%	11,007.0	2%
Amount per Pupil	5,852	5,888	1%	6,747	15%
Adult Education	287,399	287,867	0%	418,500	45%
Adult Supplemental Education	0	0	0%	25,981	0%
Area Vocational School	0	0	0%		
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>62,908,347</b>	<b>63,874,931</b>	<b>2%</b>	<b>74,712,158</b>	<b>17%</b>



NOTE: Gifts/Grants include 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.

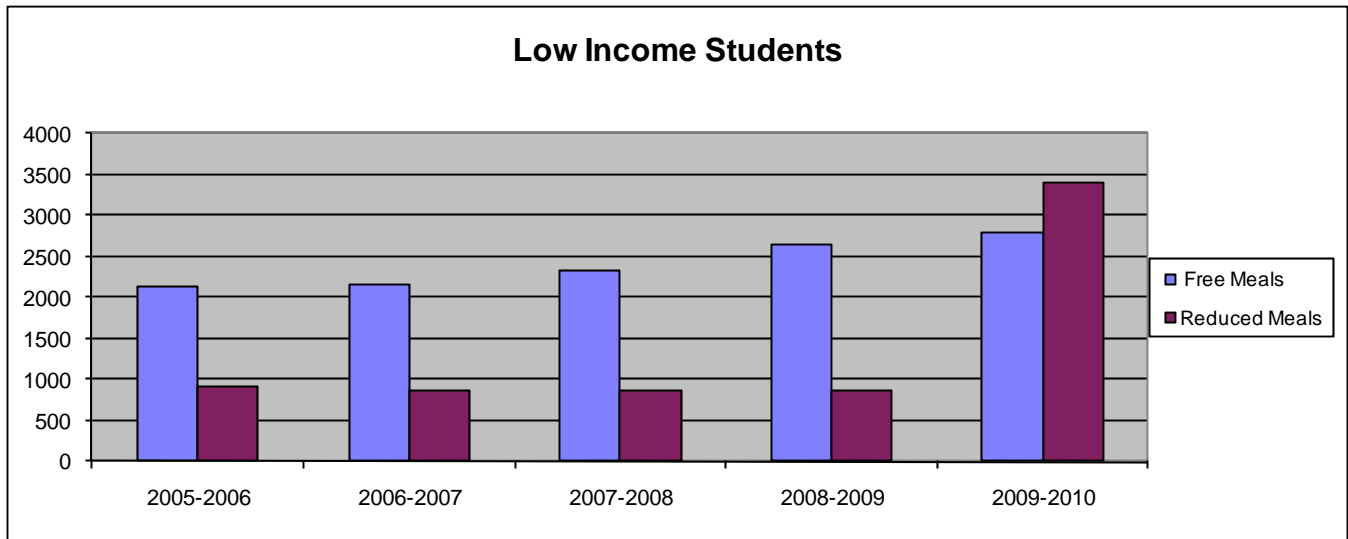
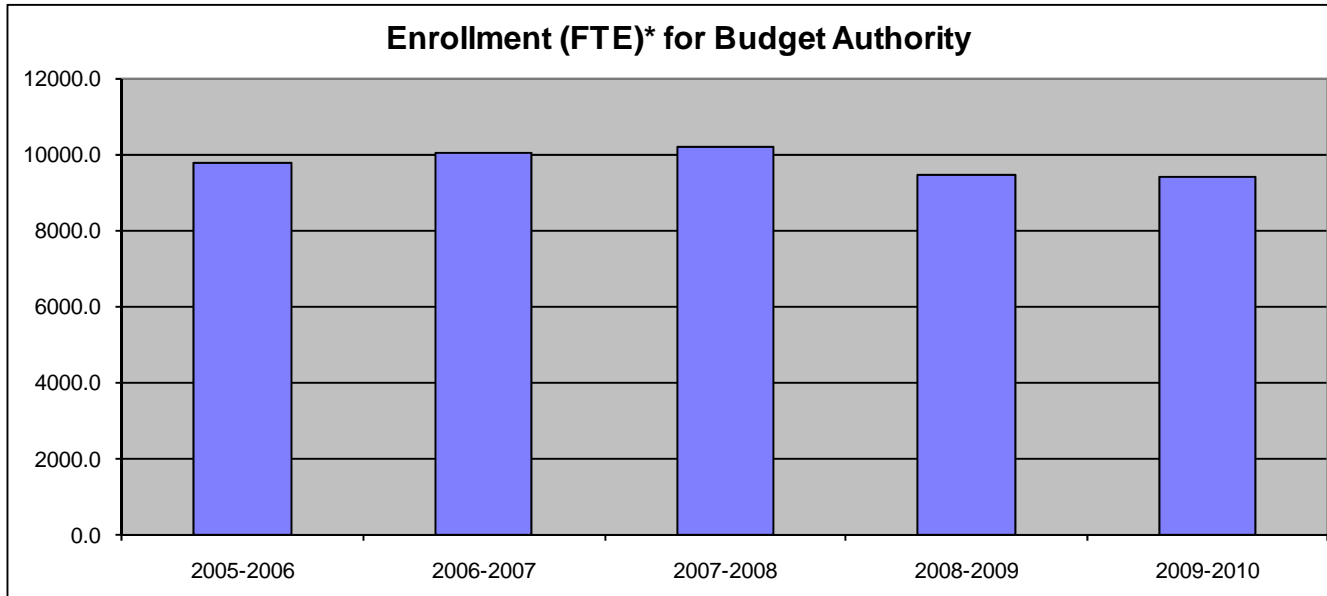
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

# Sources of Revenue and Proposed Budget for 2009-10

Fund	2009-10	July 1, 2009 Cash Balance	Estimated Sources of Revenue--2009-10				
	Amount Budgeted		State	Federal	Interest	Local	
						Transfers	Other
General	67,091,930	0	47,112,708	2,869,300		0	17,109,922
Supplemental General	22,009,804	1,179,865	2,563,262				18,266,677
Adult Education	530,000	268,165	55,341	90,393	0	0	155,606
At Risk (4yr Old)	700,000	110,559		0	0	300,000	325,000
Adult Supplemental Education	25,981	25,981			0	0	0
At Risk (K-12)	6,000,000	465,410		0	0	5,600,000	0
Bilingual Education	625,000	77,885		0	0	605,000	0
Virtual Education	6,000,000	338,484			0	5,660,000	140,000
Capital Outlay	14,000,000	5,670,170	0	0	50,000	0	9,034,779
Driver Training	141,000	53,375	20,000		0	0	70,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	5,000,000	493,278	49,677	1,742,604	5,000	0	3,287,006
Professional Development	350,000	160,607	0	0	0	219,000	0
Parent Education Program	300,000	67,052	134,689	0	0	18,000	80,500
Summer School	150,000	126,531		0	0	0	50,000
Special Education	22,500,000	5,664,647	7,500	4,459,067	0	14,875,000	0
Vocational Education	1,600,000	237,647		0	0	1,500,000	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	805,974	480,974					325,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	5,806,551	0	5,806,551				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	11,375,760	9,958,814	0	0	50,000		11,424,618
Bond and Interest #2	0	0	0	0	0		0
No Fund Warrant	0	0					0
Special Assessment		415570					40,816
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	5,463,406	157,160	xxxxxxxxxxx	5,463,406	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Cost of Living	1,345,714	0	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	1,345,714
<b>SUBTOTAL</b>	<b>171,821,120</b>	<b>25,952,174</b>	<b>55,749,728</b>	<b>14,624,770</b>	<b>105,000</b>	<b>28,777,000</b>	<b>61,655,638</b>
Less Transfers	28,777,000						
<b>TOTAL Budget Expenditures</b>	<b>\$143,044,120</b>						

## Other Information

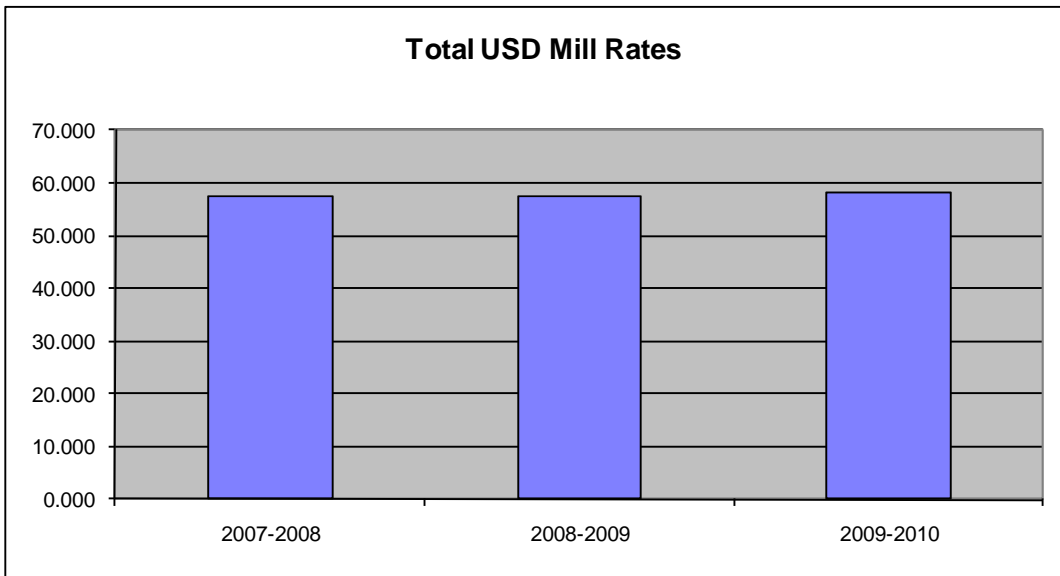
	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	9,761.3	10,035.5	3%	10,208.0	2%	9,436.9	-8%	9,379.0	-1%
Number of Students - Free Meals	2,133	2,160	1%	2,322	8%	2,636	14%	2,800	6%
Number of Students - Reduced Meals	908	878	-3%	868	-1%	874	1%	3,392	288%



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

**Miscellaneous Information  
Mill Rates by Fund**

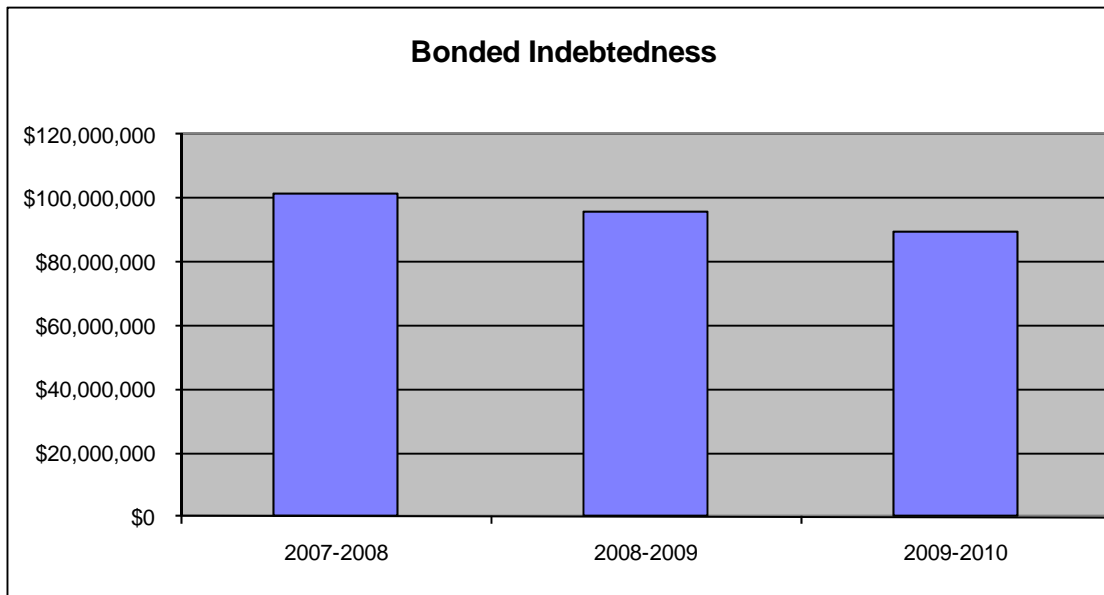
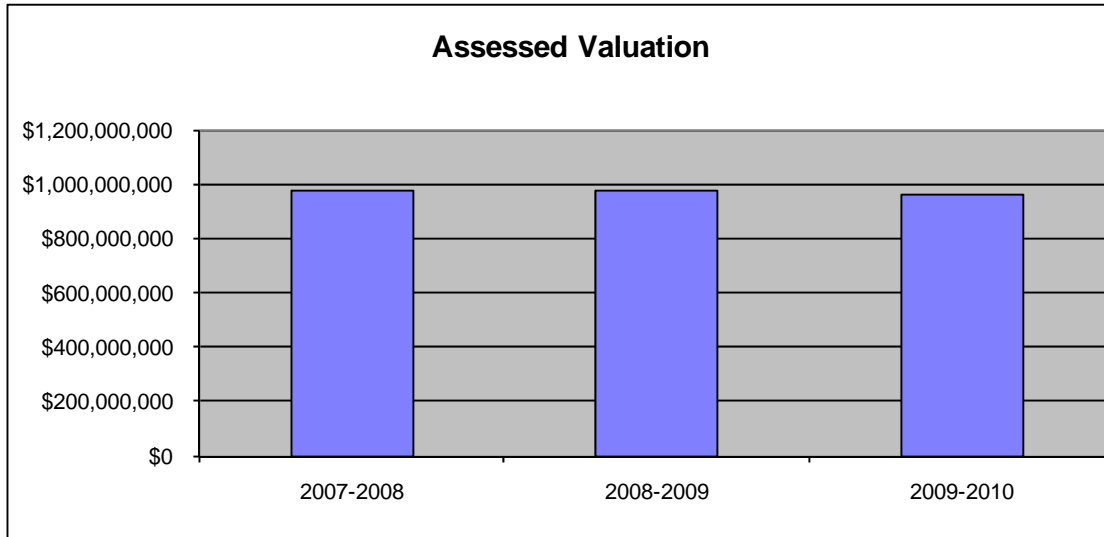
	<b>2007-2008 Actual</b>	<b>2008-2009 Actual</b>	<b>2009-2010 Budget</b>
General	20.000	20.000	20.000
Supplemental General	19.231	20.103	18.788
Adult Education	0.150	0.150	0.150
Capital Outlay	7.497	5.992	6.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	1.310	1.308	1.331
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.204	9.814	11.783
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.170	0.032	0.032
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>57.562</b>	<b>57.399</b>	<b>58.084</b>
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
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>





## Other Information

	<b>2007-2008 Actual</b>	<b>2008-2009 Actual</b>	<b>2009-2010 Budget</b>
Assessed Valuation	\$973,752,838	\$975,462,934	\$957,833,331
Bonded Indebtedness	101,270,000	96,040,000	89,255,000



USD# 497  
AVERAGE SALARY

	2007-08 Actual			2008-09 Actual			2009-10 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	59.0	5,139,765	87,115	59.0	5,238,853	88,794	59.0	5,238,853	88,794
Teachers (Full Time)	747.1	35,526,002	47,552	797.0	38,745,607	48,614	797.0	38,745,607	48,614
Other Certified (Licensed) Personnel	151.4	7,594,858	50,164	135.9	6,762,570	49,761	135.9	6,762,570	49,761
Classified Personnel	682.8	14,356,781	21,026	725.5	18,109,481	24,961	700.0	17,472,976	24,961
Substitutes/Temporary Help	XXXXXX	1,089,095	XXXXXXXXXXXX	XXXXXX	933,805	XXXXXXXXXXXX	XXXXXX	1,125,000	XXXXXXXXXXXX

**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/Default.aspx?tabid=223>

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

### **School Finance Reports and Publications**

<http://www.ksde.org/Default.aspx?tabid=1870>

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

### **Kansas Building Report Card (listed on the right under Data Portal sections)**

<http://www.ksde.org/Default.aspx?tabid=229>

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