# Budget at a Glance

# 2004 - 2005

Lyons

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

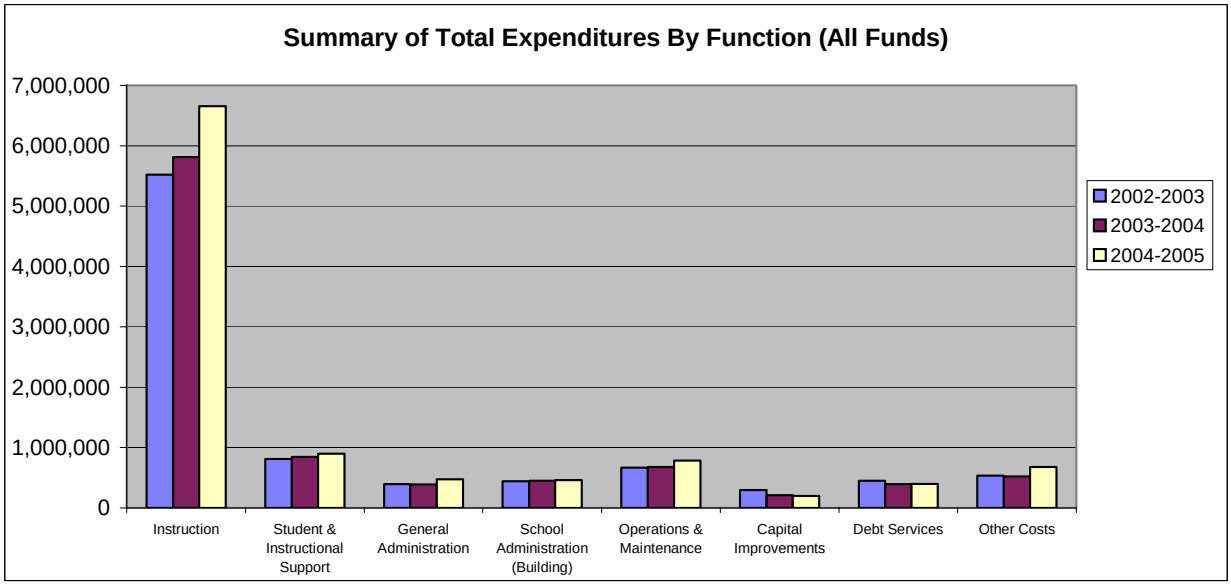
| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 5,520,731 | 61% | 5,814,628 | 62% | 5% | 6,654,469 | 63% | 14% |
| Student & Instructional Support | 808,551 | 9% | 846,361 | 9% | 5% | 899,885 | 9% | 6% |
| General Administration | 394,841 | 4% | 391,775 | 4% | -1% | 472,274 | 4% | 21% |
| School Administration (Building) | 443,151 | 5% | 452,036 | 5% | 2% | 462,849 | 4% | 2% |
| Operations & Maintenance | 670,469 | 7% | 677,456 | 7% | 1% | 785,950 | 7% | 16% |
| Capital Improvements | 298,133 | 3% | 211,580 | 2% | -29% | 200,000 | 2% | -5% |
| Debt Services | 450,246 | 5% | 395,757 | 4% | -12% | 399,405 | 4% | 1% |
| Other Costs | 538,183 | 6% | 524,766 | 6% | -2% | 676,500 | 6% | 29% |
| **Total Expenditures** | 9,124,305 | 100% | 9,314,359 | 100% | 2% | 10,551,332 | 100% | 13% |
| Amount per Pupil | $10,369 | | $10,407 | | 0% | $12,241 | | 18% |

*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.

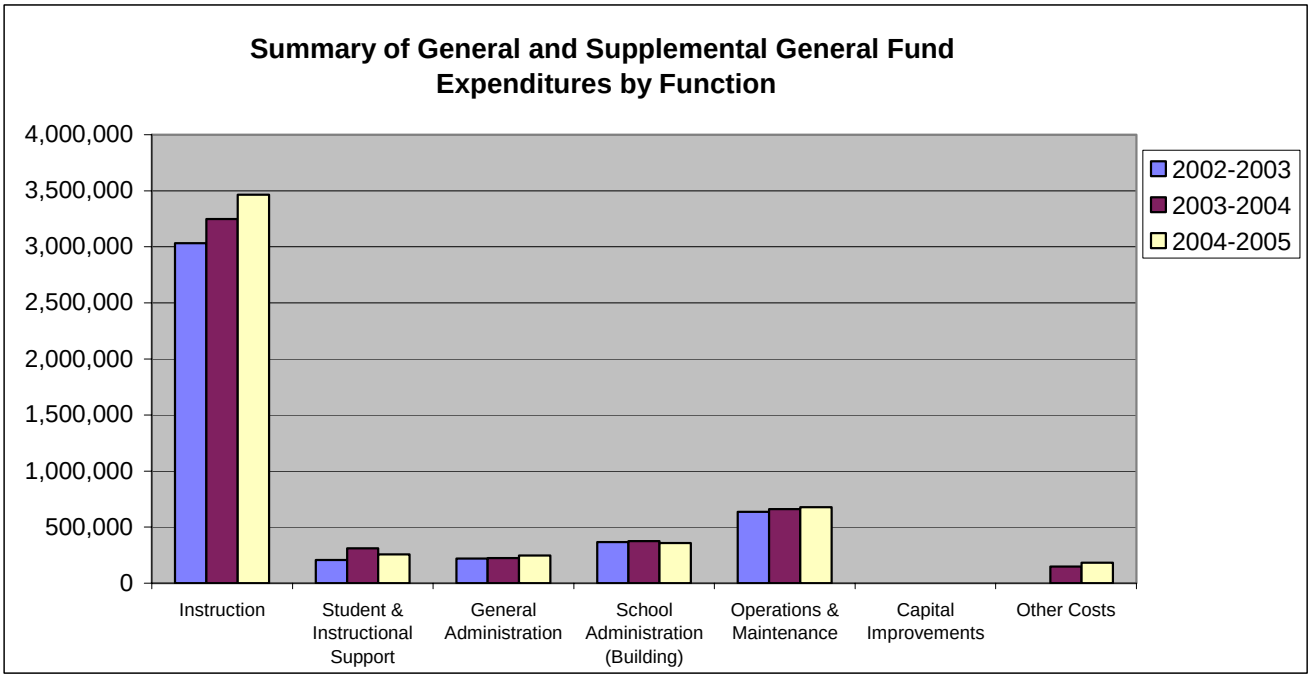
Further definition of what goes into each category:

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



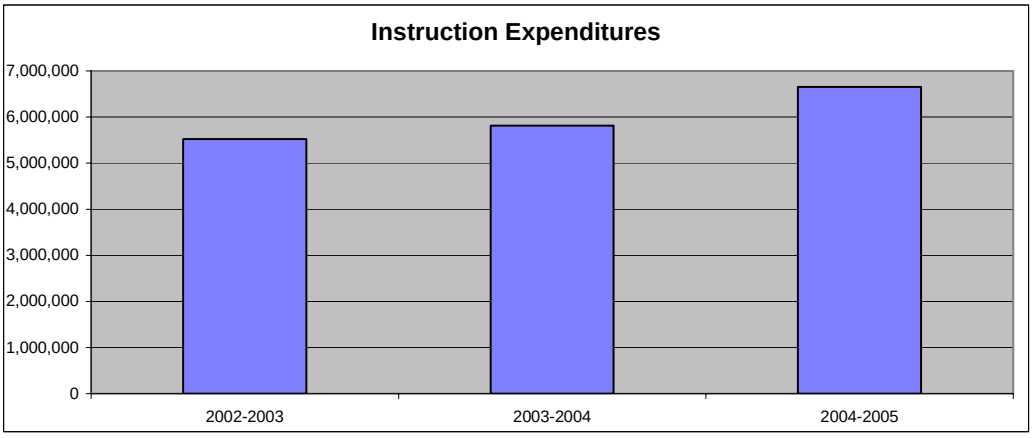
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2002-2003 Actual | % of Tot | 2003-2004 Actual | % of Tot | % inc/ dec | 2004-2005 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,033,083 | 68% | 3,248,425 | 65% | 7% | 3,463,418 | 67% | 7% |
| Student & Instructional Support | 207,545 | 5% | 310,914 | 6% | 50% | 257,735 | 5% | -17% |
| General Administration | 220,465 | 5% | 223,329 | 4% | 1% | 247,900 | 5% | 11% |
| School Administration (Building) | 368,011 | 8% | 375,527 | 8% | 2% | 358,900 | 7% | -4% |
| Operations & Maintenance | 636,210 | 14% | 661,464 | 13% | 4% | 679,050 | 13% | 3% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 149,072 | 3% | 0% | 183,000 | 4% | 23% |
| **Total Expenditures** | 4,465,314 | 100% | 4,968,731 | 100% | 11% | 5,190,003 | 100% | 4% |
| Amount per Pupil | $5,074 | | $5,552 | | 9% | $6,021 | | 8% |



## Instruction Expenditures (1000)

| | 2002-2003 Actual | | 2003-2004 Actual | % inc/ dec | | 2004-2005 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 3,033,083 | | 2,595,370 | -14% | | 2,894,418 | 12% |
| Federal Funds | 301,456 | | 292,876 | -3% | | 281,298 | -4% |
| Supplemental General | 0 | | 653,055 | 0% | | 569,000 | -13% |
| Bilingual Education | 98,597 | | 167,280 | 70% | | 176,985 | 6% |
| Capital Outlay | 48,966 | | 51,465 | 5% | | 165,000 | 221% |
| Driver Education | 7,530 | | 5,821 | -23% | | 9,100 | 56% |
| 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 | 22,333 | | 22,640 | 1% | | 29,150 | 29% |
| Special Education | 0 | | 0 | 0% | | 0 | 0% |
| Technology Education | 92,645 | | | | | | |
| Transportation | 0 | | | | | | |
| Vocational Education | 208,784 | | 206,440 | -1% | | 227,480 | 10% |
| Gifts/Grants | 0 | | 13,221 | 0% | | 14,000 | 6% |
| 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 | | | | | | 228,038 | |
| 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** | 3,813,394 | | 4,008,168 | 5% | | 4,594,469 | 15% |
| Enrollment (FTE)* | 880.0 | | 895.0 | 2% | | 862.0 | -4% |
| Amount per Pupil | 4,333 | | 4,478 | 3% | | 5,330 | 19% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 1,218 | 0% | | 0 | -100% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 1,707,337 | | 1,805,242 | 6% | | 2,060,000 | 14% |
| **TOTAL** | 5,520,731 | | 5,814,628 | 5% | | 6,654,469 | 14% |




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.

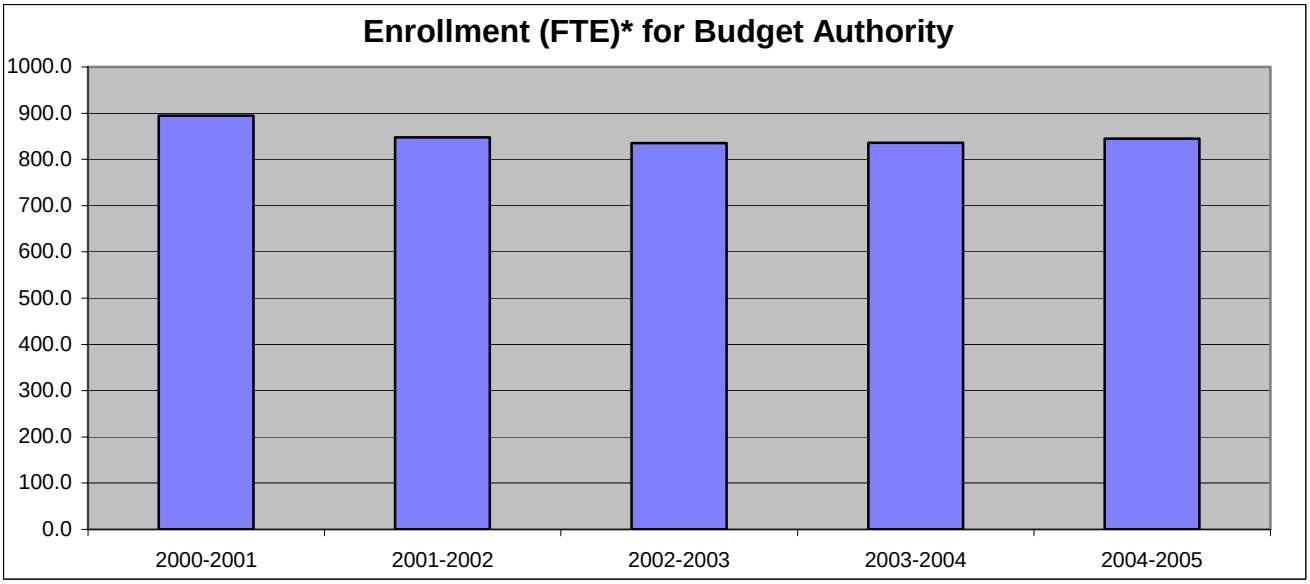
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

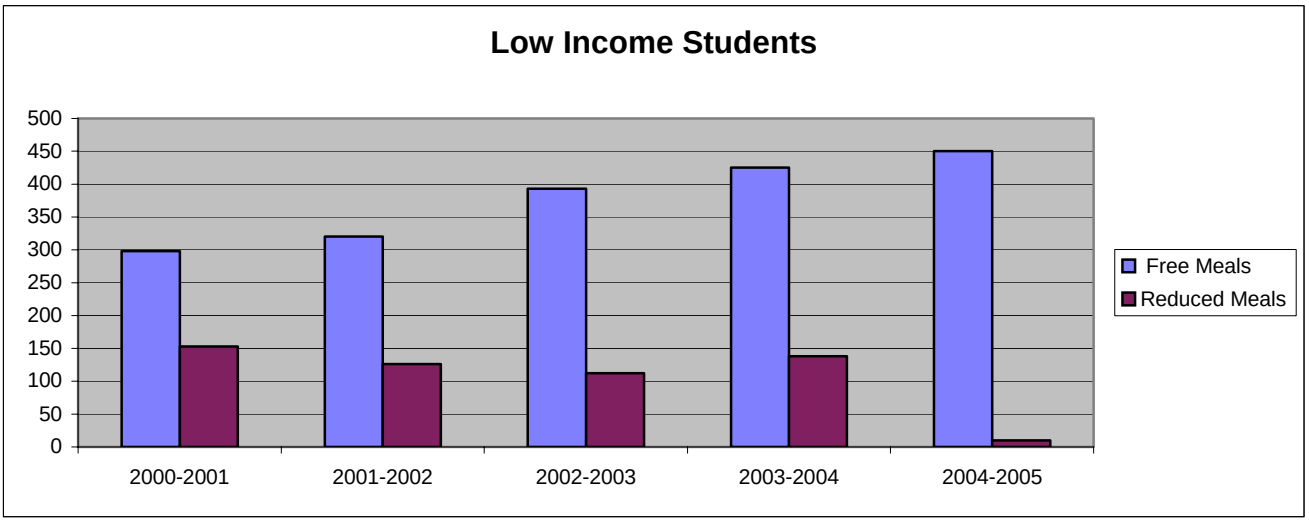
# Sources of Revenue and Proposed Budget for 2004-05

| | 2004-05 | | Estimated Sources of Revenue--2004-05 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2004 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 5,511,342 | 0 | 5,005,054 | 0 | | 0 | 506,288 |
| Supplemental General | 1,364,000 | 129,974 | 620,620 | | | | 613,406 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| Bilingual Education | 190,000 | | | 0 | 5,000 | 185,000 | 0 |
| Capital Outlay | 400,000 | 306,592 | | 0 | 0 | 104,429 | 72,835 |
| Driver Training | 16,000 | 13,518 | 5,040 | | 0 | 0 | 5,000 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 434,500 | 71,833 | 5,310 | 222,751 | 0 | 0 | 151,000 |
| Professional Development | 87,650 | 29,357 | 0 | 0 | 0 | 84,750 | 0 |
| Parent Education Program | 89,000 | 0 | 53,939 | 0 | 0 | 17,000 | 18,061 |
| Summer School | 94,650 | 30,756 | | 0 | 0 | 90,000 | 0 |
| Special Education | 929,858 | 392,413 | 0 | 0 | 0 | 959,160 | 0 |
| Vocational Education | 245,000 | | | 0 | 0 | 245,000 | 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 | 14,000 | 1,642 | | | | | 15,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 335,038 | 0 | 335,038 | | | | |
| Bond and Interest #1 | 399,405 | 263,336 | 145,611 | | 0 | | 210,835 |
| 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 | 2767100 | 439,208 | 0 | 570,000 | 0 | 929,858 | 1,070,142 |
| Federal Funds | 288,986 | 0 | xxxxxxxxxxx | 288,986 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 13,166,529 | 1,678,629 | 6,170,612 | 1,081,737 | 5,000 | 2,615,197 | 2,662,567 |
| Less Transfers | 2,615,197 | | | | | | |
| TOTAL Budget Expenditures | $10,551,332 | | | | | | |

## 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)* | 894.8 | 847.8 | -5% | 835.4 | -1% | 836.2 | 0% | 845.0 | 1% |
| Number of Students - Free Meals | 298 | 320 | 7% | 393 | 23% | 425 | 8% | 450 | 6% |
| Number of Students - Reduced Meals | 153 | 126 | -18% | 112 | -11% | 138 | 23% | 10 | -93% |

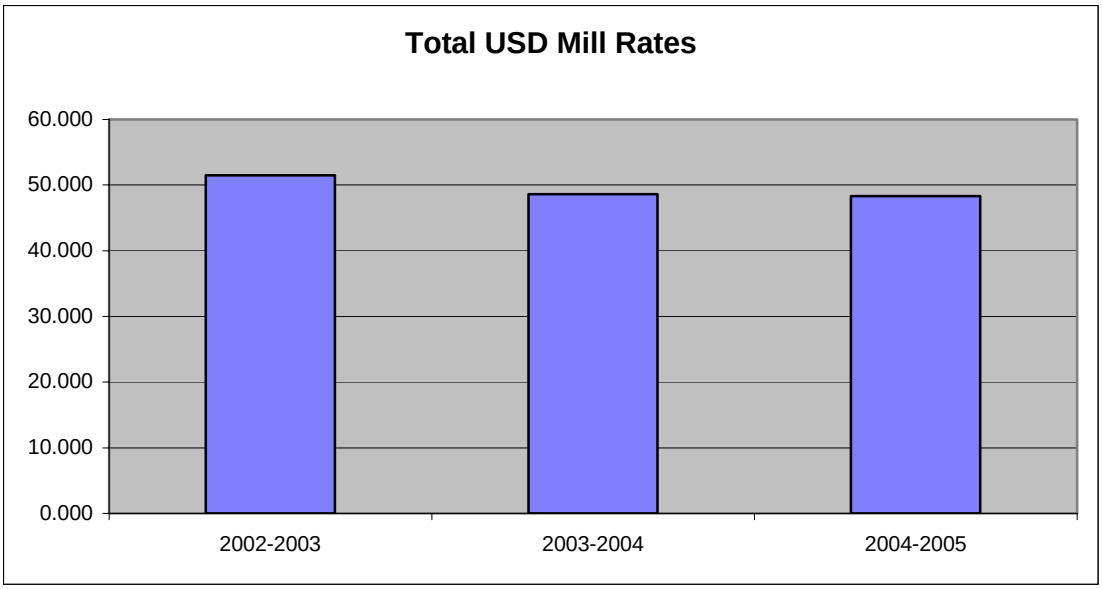



*FTE for state aid and budget authority purposes for general fund.

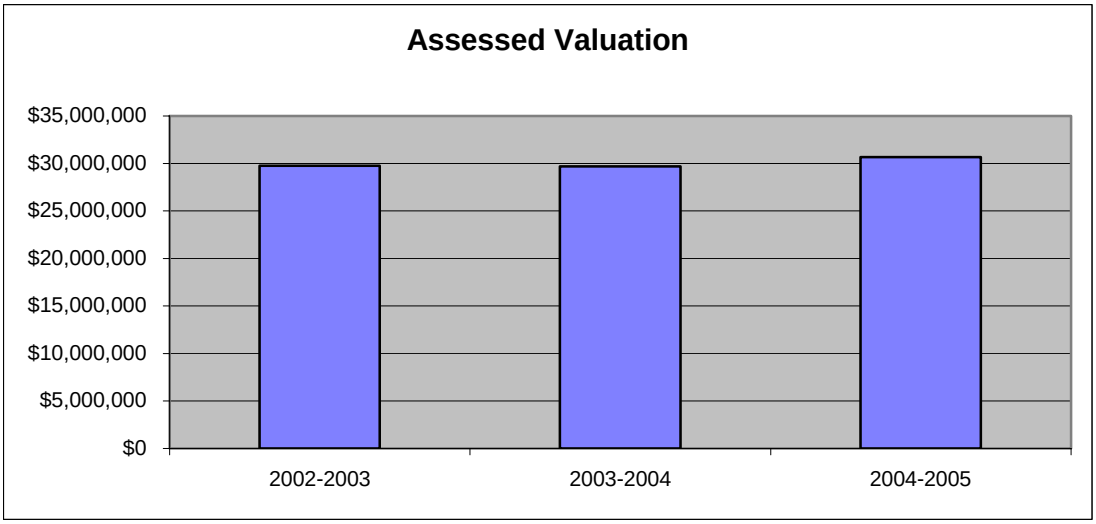
## Miscellaneous Information
## Mill Rates by Fund

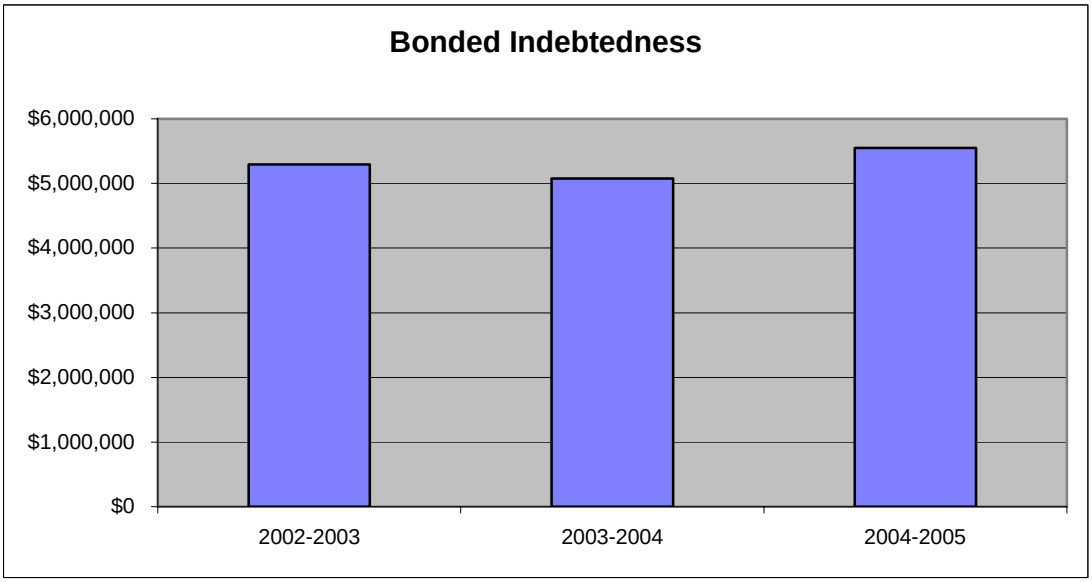
| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 19.141 | 14.486 | 20.148 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 4.000 | 4.000 | 2.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond & Interest 1 | 8.330 | 10.105 | 6.163 |
| 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** | **51.471** | **48.591** | **48.311** |
| 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 | 3.388 | 3.964 | 3.837 |
| Recreation Commission Employee Benefit | 0.612 | 0.458 | 0.383 |
| **TOTAL OTHER** | **4.000** | **4.422** | **4.220** |



## Other Information

| | 2002-2003 Actual | 2003-2004 Actual | 2004-2005 Budget |
|---|---|---|---|
| Assessed Valuation | $29,743,217 | $29,680,530 | $30,654,267 |
| Bonded Indebtedness | 5,292,892 | 5,073,351 | 5,547,814 |



USD# 405
AVERAGE SALARY

| | 2002-03 Actual | | | 2003-04 Actual | | | 2004-05 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 12.0 | 650,335 | 54,195 | 12.0 | 660,090 | 55,008 | 12.0 | 660,100 | 55,008 |
| Teachers (Full Time) | 85.6 | 3,328,793 | 38,888 | 86.0 | 3,378,725 | 39,288 | 86.0 | 3,379,000 | 39,291 |
| Other Certified (Licensed) Personnel | 13.5 | 552,180 | 40,902 | 13.5 | 560,463 | 41,516 | 13.5 | 561,000 | 41,556 |
| Classified Personnel | 63.7 | 1,168,955 | 18,351 | 65.0 | 1,186,489 | 18,254 | 65.0 | 1,187,000 | 18,262 |
| Substitutes/Temporary Help | XXXXXXX | 59,492 | XXXXXXXXXXX | XXXXXXX | 62,467 | XXXXXXXXXXX | XXXXXXX | 65,000 | 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