# Budget at a Glance

# 2005 - 2006

## Lansing

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

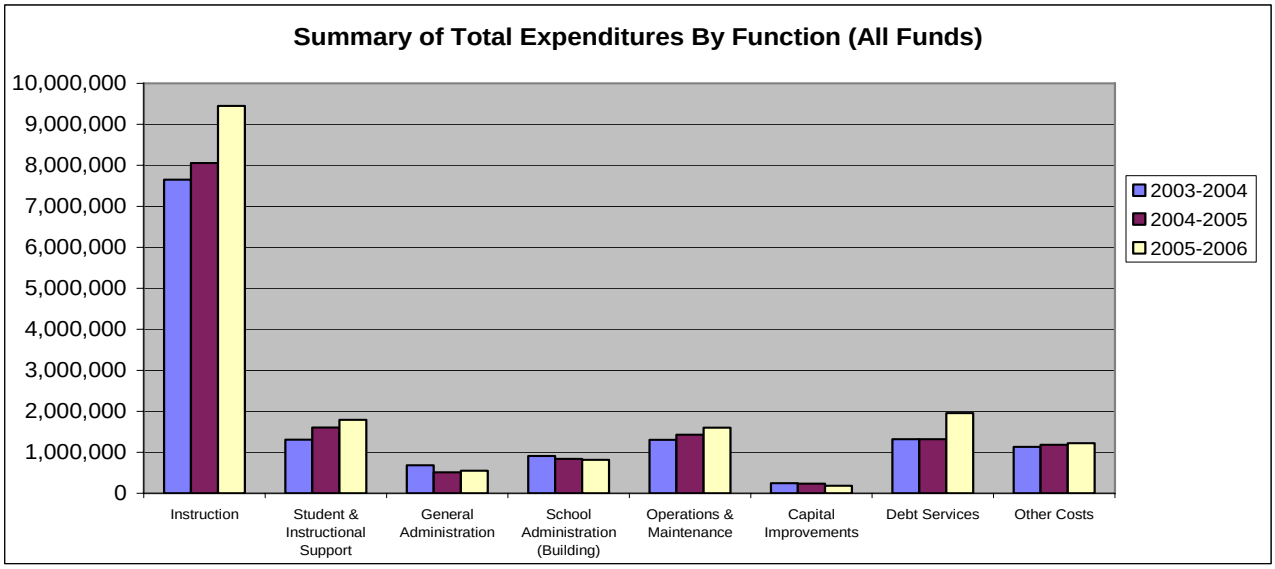
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 7,649,620 | 53% | 8,059,725 | 53% | 5% | 9,448,714 | 54% | 17% |
| Student & Instructional Support | 1,312,601 | 9% | 1,607,529 | 11% | 22% | 1,790,159 | 10% | 11% |
| General Administration | 686,495 | 5% | 511,000 | 3% | -26% | 550,501 | 3% | 8% |
| School Administration (Building) | 910,134 | 6% | 843,630 | 6% | -7% | 818,591 | 5% | -3% |
| Operations & Maintenance | 1,302,858 | 9% | 1,427,323 | 9% | 10% | 1,600,581 | 9% | 12% |
| Capital Improvements | 244,031 | 2% | 233,328 | 2% | -4% | 185,000 | 1% | -21% |
| Debt Services | 1,320,001 | 9% | 1,324,194 | 9% | 0% | 1,955,225 | 11% | 48% |
| Other Costs | 1,132,688 | 8% | 1,184,033 | 8% | 5% | 1,223,095 | 7% | 3% |
| **Total Expenditures** | 14,558,428 | 100% | 15,190,762 | 100% | 4% | 17,571,866 | 100% | 16% |
| Amount per Pupil | $7,081 | | $7,244 | | 2% | $8,380 | | 16% |

*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.

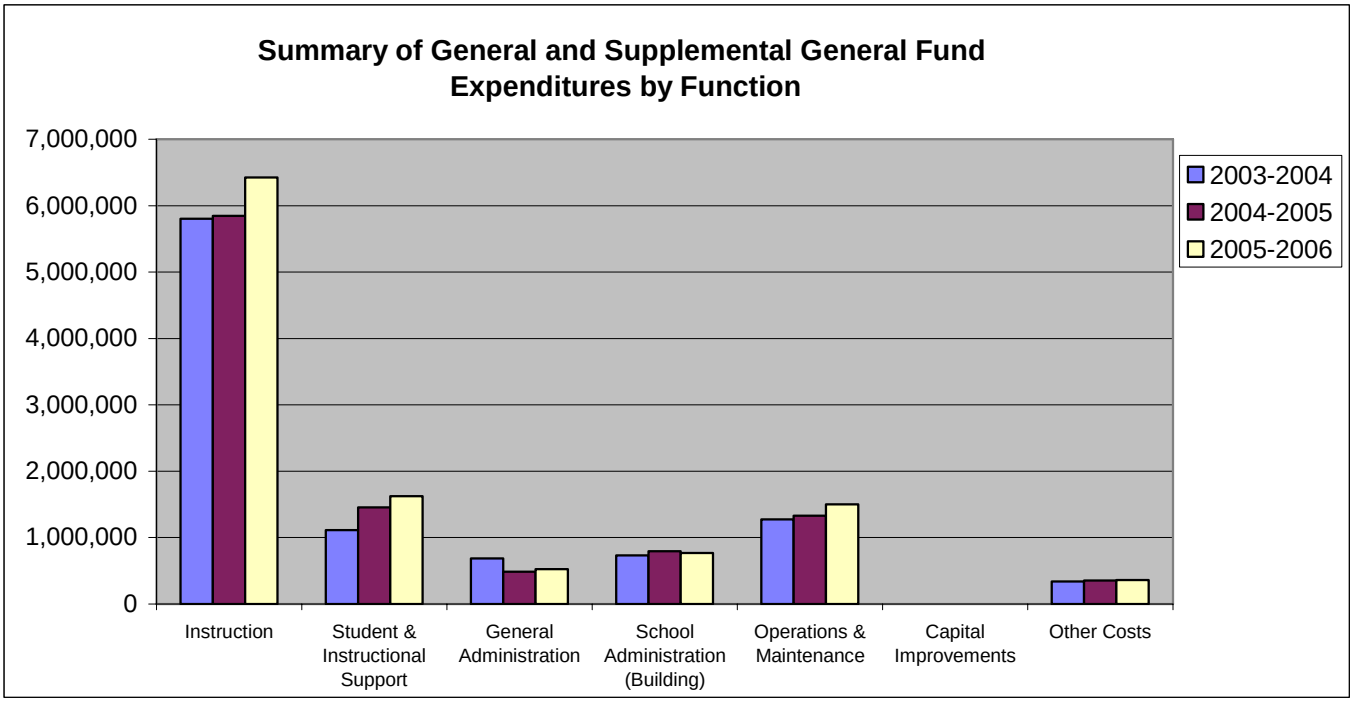
Further definition of what goes into each category:

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



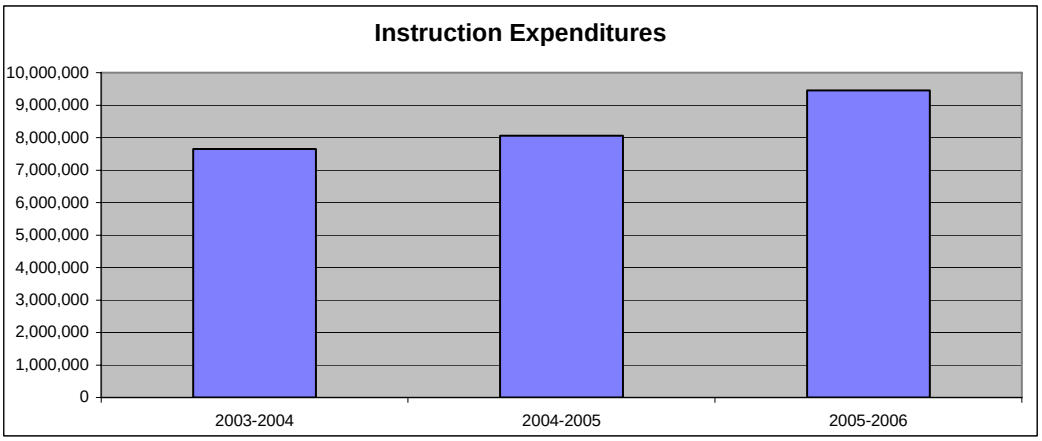
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 5,803,002 | 58% | 5,845,401 | 57% | 1% | 6,423,868 | 57% | 10% |
| Student & Instructional Support | 1,113,465 | 11% | 1,454,398 | 14% | 31% | 1,622,070 | 14% | 12% |
| General Administration | 686,495 | 7% | 489,288 | 5% | -29% | 525,011 | 5% | 7% |
| School Administration (Building) | 735,935 | 7% | 793,409 | 8% | 8% | 769,200 | 7% | -3% |
| Operations & Maintenance | 1,274,838 | 13% | 1,328,142 | 13% | 4% | 1,502,100 | 13% | 13% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 341,902 | 3% | 356,254 | 3% | 4% | 362,000 | 3% | 2% |
| **Total Expenditures** | 9,955,637 | 100% | 10,266,892 | 100% | 3% | 11,204,249 | 100% | 9% |
| Amount per Pupil | $4,842 | | $4,896 | | 1% | $5,343 | | 9% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|
| General | 5,572,444 | 5,771,180 | 4% | 6,368,868 | 10% |
| Federal Funds | 182,686 | 173,354 | -5% | 138,206 | -20% |
| Supplemental General | 230,558 | 74,221 | -68% | 55,000 | -26% |
| At Risk (4yr Old) | | | | 0 | |
| At Risk (K-12) | | | | 50,000 | |
| Bilingual Education | 0 | 0 | 0% | 0 | 0% |
| Capital Outlay | 143,193 | 52,429 | -63% | 900,000 | 1617% |
| Driver Education | 18,263 | 20,881 | 14% | 22,525 | 8% |
| 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 | 34,248 | 25,933 | -24% | 23,730 | -8% |
| Special Education | 1,271,714 | 1,353,454 | 6% | 1,400,000 | 3% |
| Vocational Education | 83,237 | 182,875 | 120% | 160,345 | -12% |
| Gifts/Grants | 868 | 0 | -100% | 3,287 | 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 | | 280,398 | | 326,753 | 17% |
| Contingency Reserve | 0 | 0 | 0% | | |
| Text Book & Student Material | 112,409 | 125,000 | 11% | | |
| 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** | 7,649,620 | 8,059,725 | 5% | 9,448,714 | 17% |
| Enrollment (FTE)* | 2,056.0 | 2,097.0 | 2% | 2,097.0 | 0% |
| Amount per Pupil | 3,721 | 3,843 | 3% | 4,506 | 17% |
| | | | | | |
| 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** | 7,649,620 | 8,059,725 | 5% | 9,448,714 | 17% |




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.

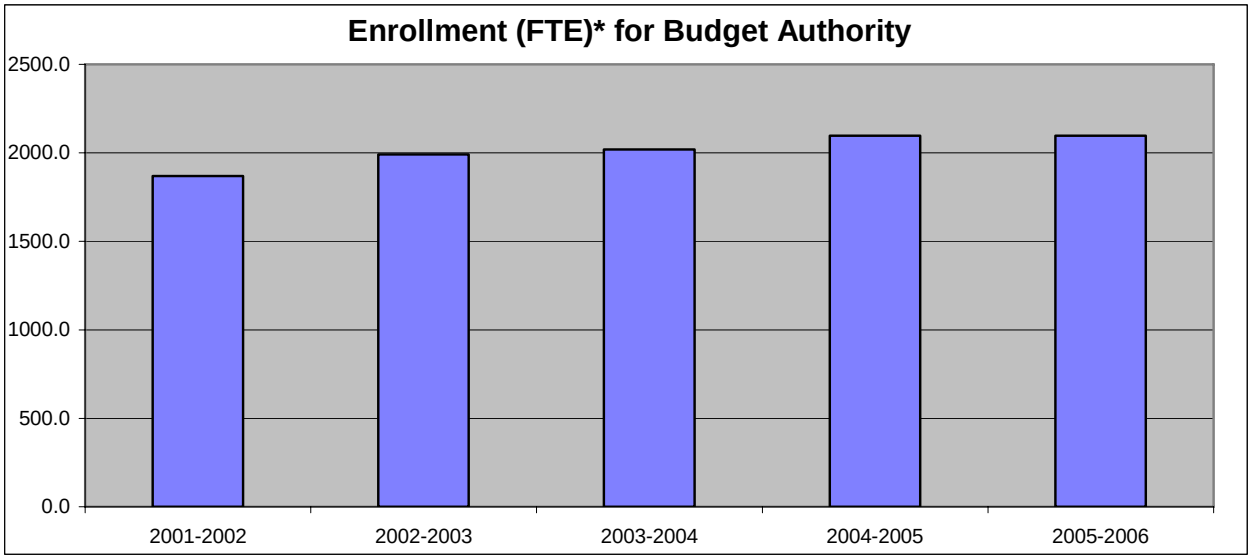
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

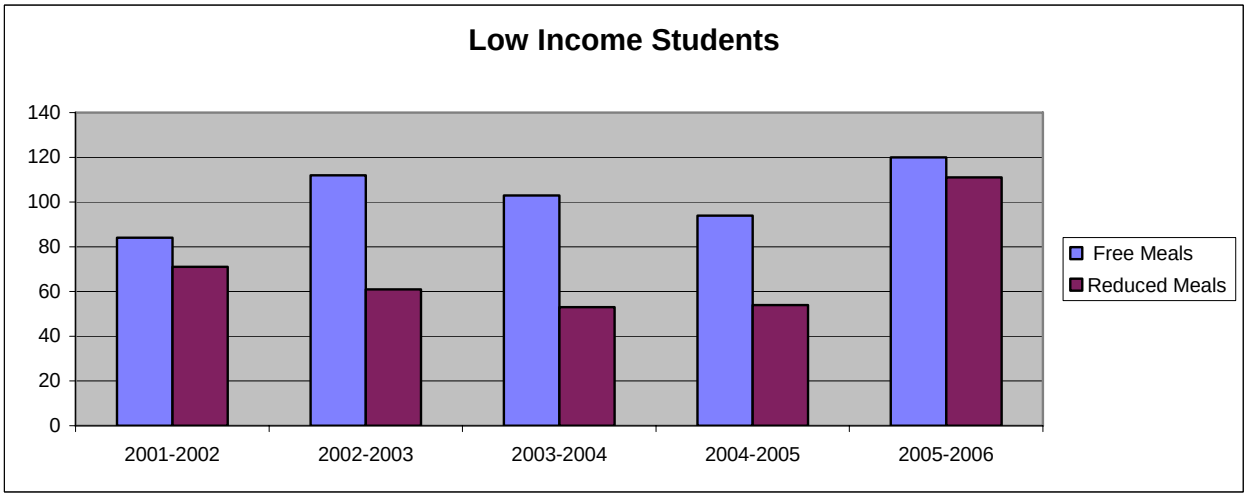
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 10,600,781 | 0 | 9,071,239 | 16,800 | | 0 | 1,512,742 |
| Supplemental General | 2,862,211 | 273,210 | 1,418,512 | | | | 1,170,489 |
| 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) | 50,000 | 0 | | 0 | 0 | 50,000 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 1,175,000 | 1,503,864 | 121,896 | 0 | 0 | 160,000 | 399,214 |
| Driver Training | 23,225 | 36,792 | 6,800 | | 0 | 0 | 10,000 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 688,850 | 184,689 | 10,082 | 143,221 | 0 | 0 | 568,008 |
| Professional Development | 65,000 | 0 | 3,875 | 0 | 0 | 65,000 | 0 |
| Parent Education Program | 49,275 | 247 | 29,864 | 0 | 0 | 18,000 | 1,164 |
| Summer School | 23,730 | 31,489 | | 0 | 0 | 25,000 | 0 |
| Special Education | 1,568,410 | 627,667 | 0 | 0 | 0 | 1,610,743 | 0 |
| Vocational Education | 160,345 | | | 0 | 0 | 185,000 | 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 | 3,287 | 810 | | | | | 3,000 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 467,064 | 0 | 467,064 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 1,955,225 | 1,108,570 | 682,021 | | 35,000 | | 1,621,504 |
| 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 | 138,206 | 0 | xxxxxxxxxxx | 138,206 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 19,830,609 | 3,767,338 | 11,811,353 | 298,227 | 35,000 | 2,113,743 | 5,286,121 |
| Less Transfers | 2,113,743 | | | | | | |
| TOTAL Budget Expenditures | $17,716,866 | | | | | | |

## 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)* | 1,869.6 | 1,992.4 | 7% | 2,018.5 | 1% | 2,097.0 | 4% | 2,097.0 | 0% |
| Number of Students - Free Meals | 84 | 112 | 33% | 103 | -8% | 94 | -9% | 120 | 28% |
| Number of Students - Reduced Meals | 71 | 61 | -14% | 53 | -13% | 54 | 2% | 111 | 106% |

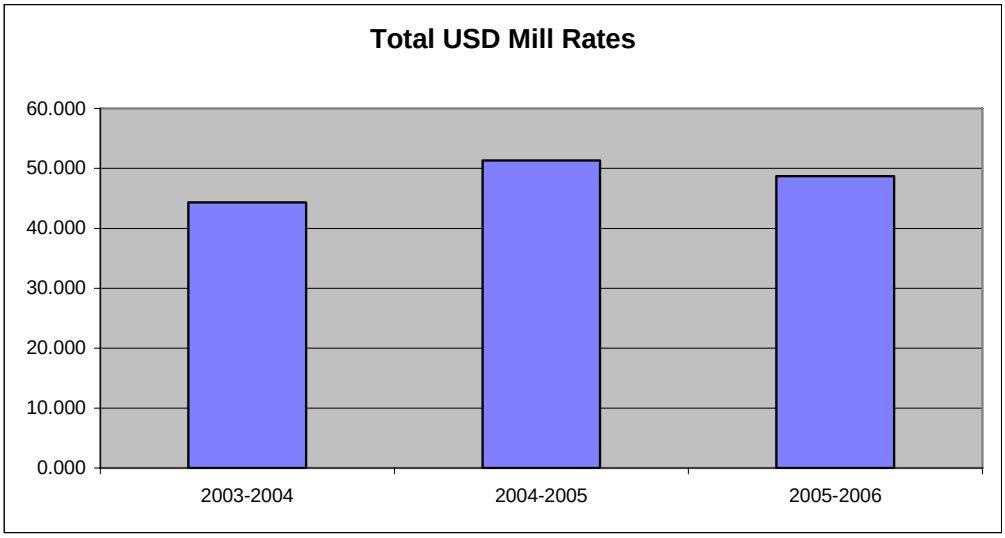



*FTE for state aid and budget authority purposes for general fund.

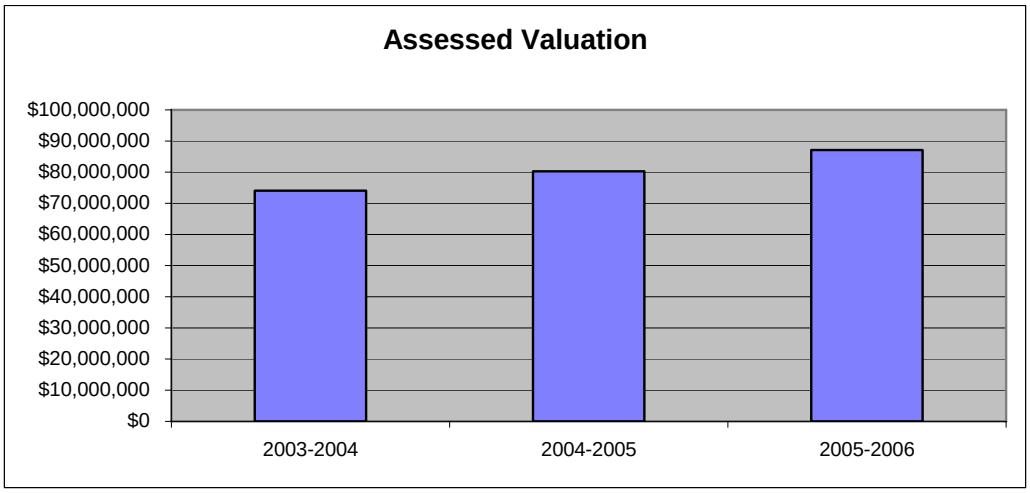
## Miscellaneous Information
## Mill Rates by Fund

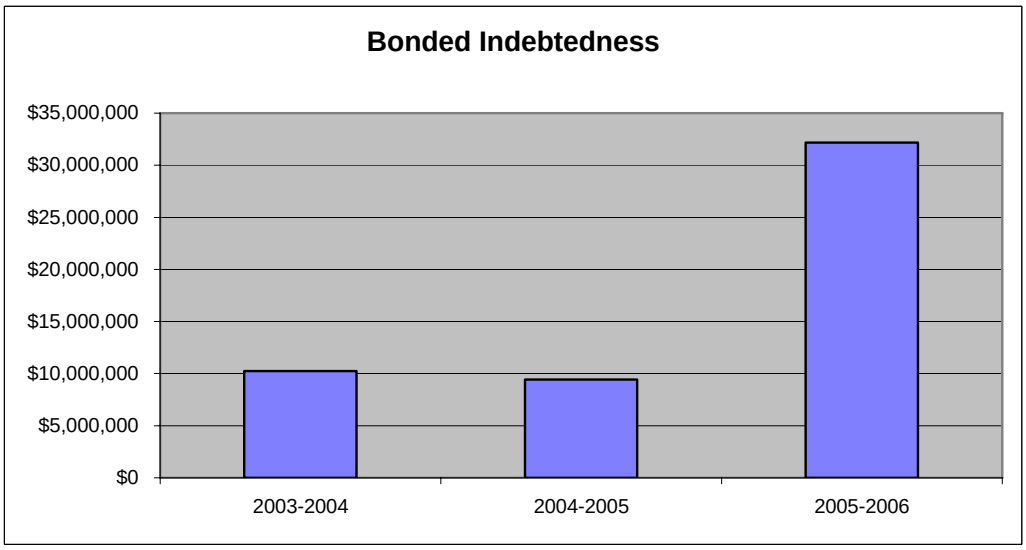
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 7.316 | 16.809 | 12.434 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.993 | 3.981 | 4.000 |
| Declining Enrollment | | | 0.000 |
| Special 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 | 13.025 | 10.561 | 12.287 |
| 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** | **44.334** | **51.351** | **48.721** |
| 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 | $74,053,879 | $80,311,985 | $87,068,264 |
| Bonded Indebtedness | 10,255,000 | 9,425,000 | 32,170,000 |



USD# 469
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) | 12.0 | 754,004 | 62,834 | 12.0 | 821,714 | 68,476 | 12.0 | 857,535 | 71,461 |
| Teachers (Full Time) | 105.0 | 4,557,572 | 43,405 | 111.0 | 5,022,806 | 45,251 | 111.0 | 5,136,845 | 46,278 |
| Other Certified (Licensed) Personnel | 13.0 | 468,352 | 36,027 | 11.0 | 437,351 | 39,759 | 11.0 | 510,655 | 46,423 |
| Classified Personnel | 61.3 | 1,327,659 | 21,658 | 62.1 | 1,310,235 | 21,099 | 57.8 | 1,394,858 | 24,132 |
| Substitutes/Temporary Help | XXXXXXX | 172,000 | XXXXXXXXXXX | XXXXXXX | 142,076 | XXXXXXXXXXX | XXXXXXX | 150,000 | 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