Budget at a Glance

2003 - 2004

USD#497

Lawrence Public Schools

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Summary of Total Expenditures By Function
(All Funds)

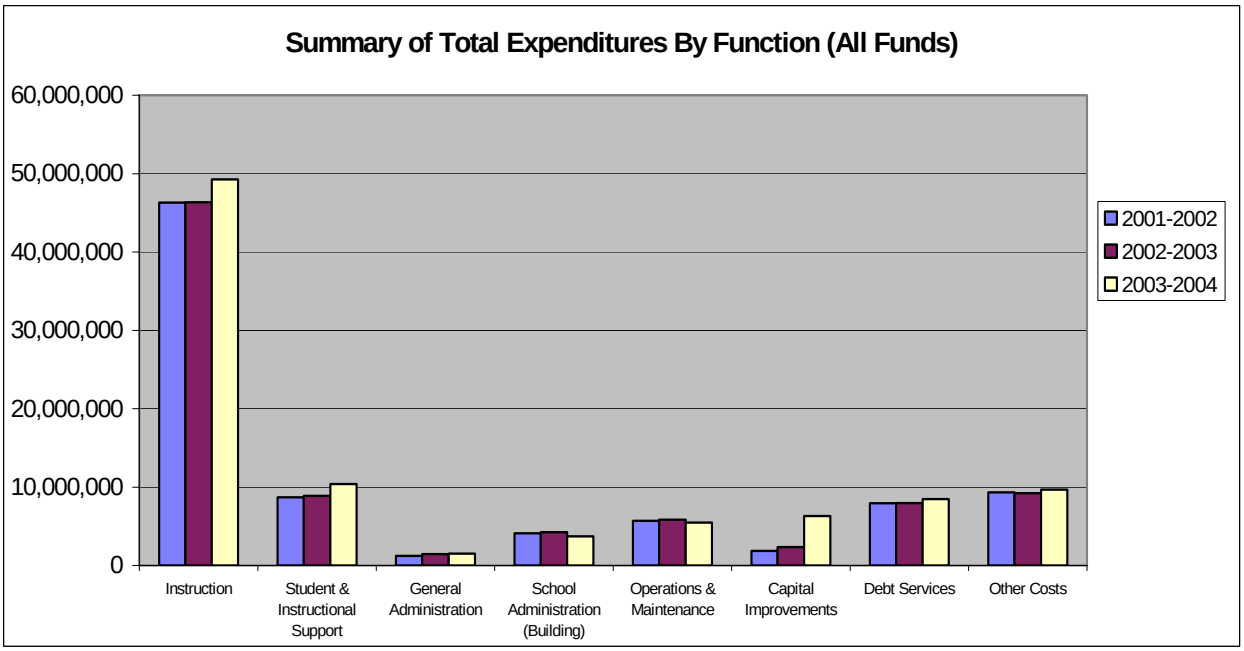
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	46,298,689	54%	46,339,692	54%	0%	49,254,749	52%	6%
Student & Instructional Support	8,686,196	10%	8,875,288	10%	2%	10,413,200	11%	17%
General Administration	1,195,944	1%	1,426,461	2%	19%	1,530,000	2%	7%
School Administration (Building)	4,084,138	5%	4,254,798	5%	4%	3,722,000	4%	-13%
Operations & Maintenance	5,689,085	7%	5,841,917	7%	3%	5,464,000	6%	-6%
Capital Improvements	1,863,665	2%	2,338,162	3%	25%	6,290,000	7%	169%
Debt Services	7,925,041	9%	7,971,890	9%	1%	8,451,000	9%	6%
Other Costs	9,326,675	11%	9,217,376	11%	-1%	9,680,000	10%	5%
Total Expenditures	85,069,433	100%	86,265,584	100%	1%	94,804,949	100%	10%

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, 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.

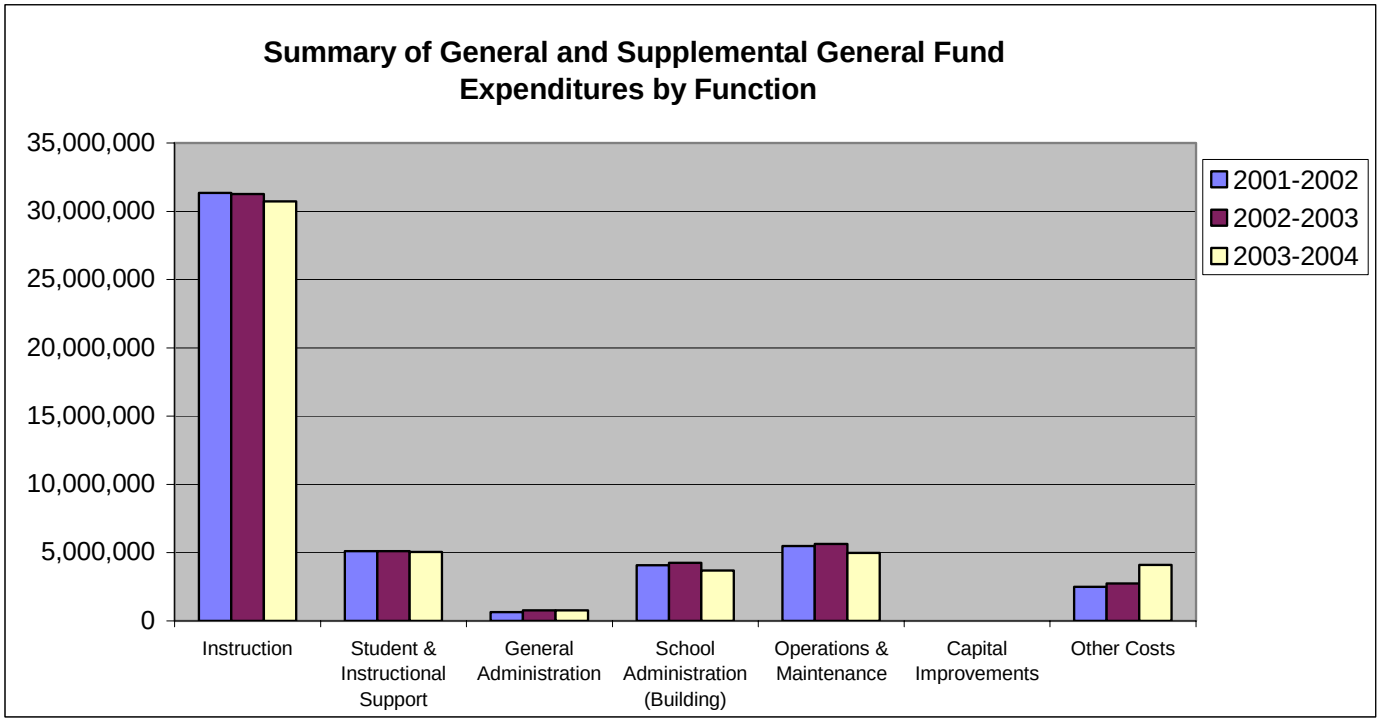
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



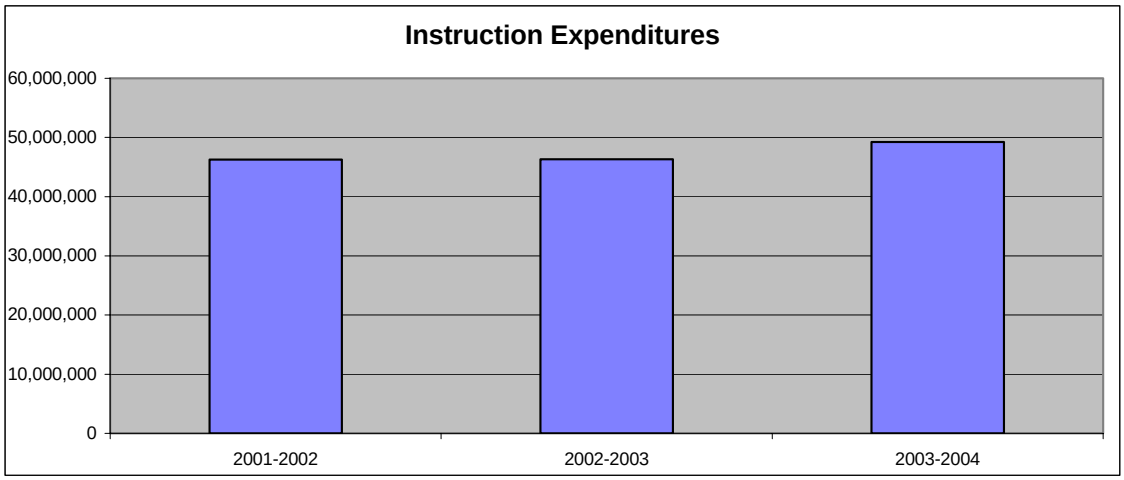
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	31,354,437	64%	31,257,325	63%	0%	30,720,841	62%	-2%
Student & Instructional Support	5,109,530	10%	5,121,390	10%	0%	5,053,000	10%	-1%
General Administration	656,395	1%	770,409	2%	17%	780,000	2%	1%
School Administration (Building)	4,083,962	8%	4,251,537	9%	4%	3,697,000	7%	-13%
Operations & Maintenance	5,475,824	11%	5,630,516	11%	3%	4,986,000	10%	-11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,514,171	5%	2,733,684	5%	9%	4,110,000	8%	50%
Total Expenditures	49,194,319	100%	49,764,861	100%	1%	49,346,841	100%	-1%
Amount per Pupil	$4,979		$5,104		3%	$5,069		-1%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	28,748,453		28,351,189	-1%		27,185,577	-4%
Federal Funds	2,075,899		2,313,493	11%		3,607,772	56%
Supplemental General	2,605,984		2,906,136	12%		3,535,264	22%
Bilingual Education	255,793		280,172	10%		368,000	31%
Capital Outlay	1,500,057		1,593,024	6%		3,000,000	88%
Driver Education	58,283		48,122	-17%		125,500	161%
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	133,386		83,573	-37%		247,000	196%
Special Education	9,742,978		9,547,185	-2%		9,868,000	3%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	595,512		666,831	12%		816,000	22%
Gifts/Grants	47,447		100,786	112%		196,800	95%
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	349,700		205,944	-41%			
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	46,113,492		46,096,455	0%		48,949,913	6%
Enrollment (FTE)*	9,880.0		9,750.0	-1%		9,735.5	0%
Amount per Pupil	4,667		4,728	1%		5,028	6%
Adult Education	163,941		212,018	29%		300,500	42%
Adult Supplemental Education	21,256		31,219	47%		4,336	-86%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	46,298,689		46,339,692	0%		49,254,749	6%



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.

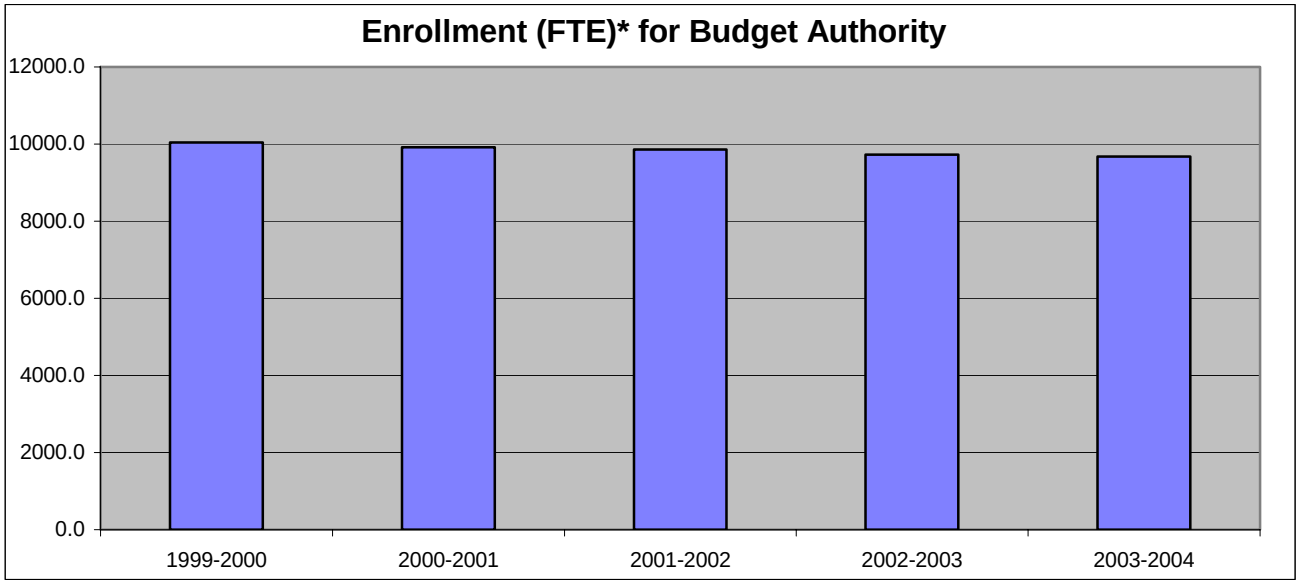
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

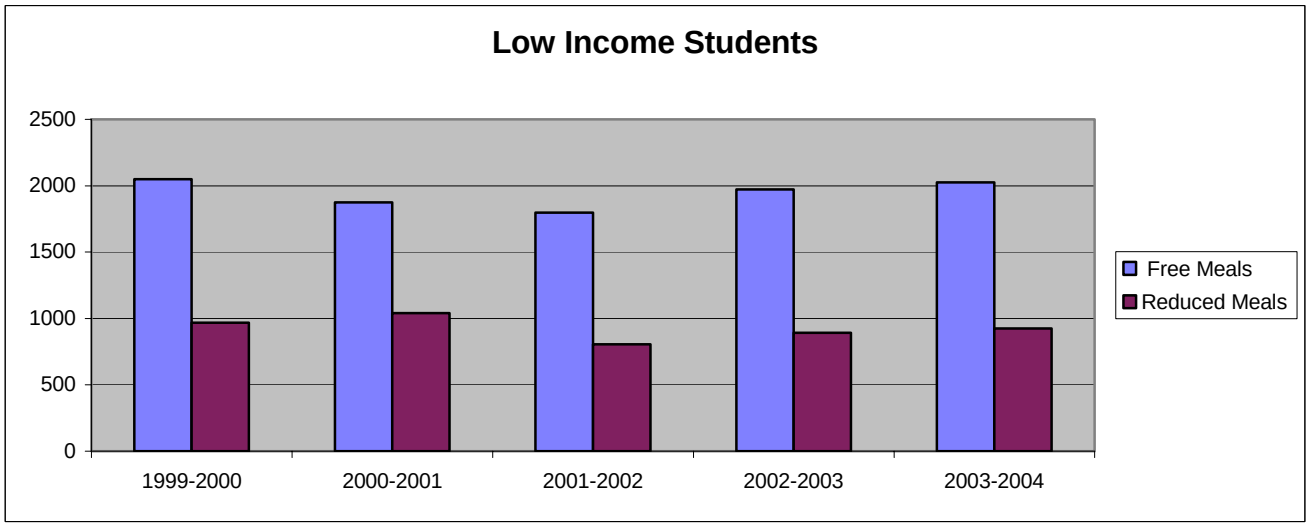
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	49,473,055	0	30,294,628	0		0	19,178,427
Supplemental General	12,368,264	358,574	0				12,009,690
Adult Education	440,000	253,649	34,418	95,204	0	0	534,602
Adult Supplemental Education	4,336	4,336			0	0	0
Bilingual Education	368,000			0	0	368,000	0
Capital Outlay	9,500,000	6,273,205		0	100,000	0	6,602,058
Driver Training	141,000	34,887	30,000		0	0	76,113
Extraordinary School Program	0	0			0	0	0
Food Service	4,000,000	294,230	47,968	1,375,441	10,000	0	2,349,108
Professional Development	240,000	15,713	0	0	0	240,000	0
Parent Education Program	250,000	12,652	150,000	0	0	28,000	59,348
Summer School	250,000	94,395		0	50,000	0	105,605
Special Education	13,700,000	506,729	5,000	2,669,426	200,000	10,978,478	25,000
Vocational Education	880,000			0	0	880,000	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	600,000	162,643					437,357
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	8,451,000	4,407,243	0		0		11,973,036
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		492923					243,634
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	6,133,772	50,429	xxxxxxxxxxx	6,083,343	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	106,799,427	12,961,608	30,562,014	10,223,414	360,000	12,494,478	53,593,978
Less Transfers	12,494,478						
TOTAL Budget Expenditures	$94,304,949						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	10,037.4	9,917.9	-1%	9,858.5	-1%	9,725.8	-1%	9,679.5	0%
Number of Students - Free Meals	2,049	1,875	-8%	1,798	-4%	1,973	10%	2,025	3%
Number of Students - Reduced Meals	969	1,041	7%	805	-23%	892	11%	925	4%

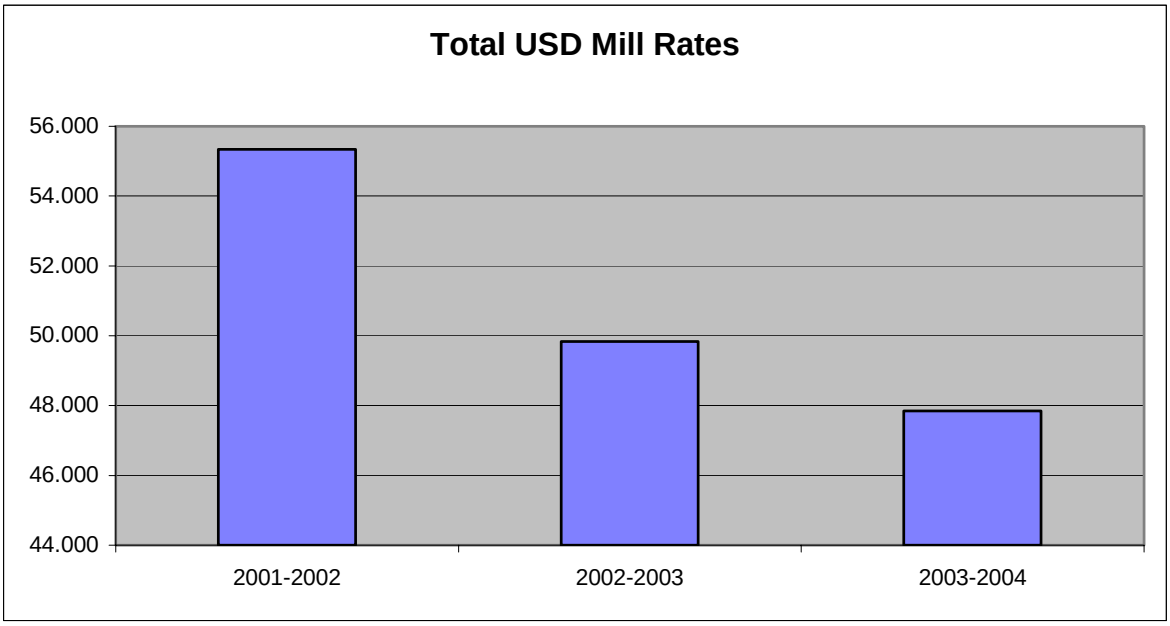




*FTE for state aid and budget authority purposes for general fund.

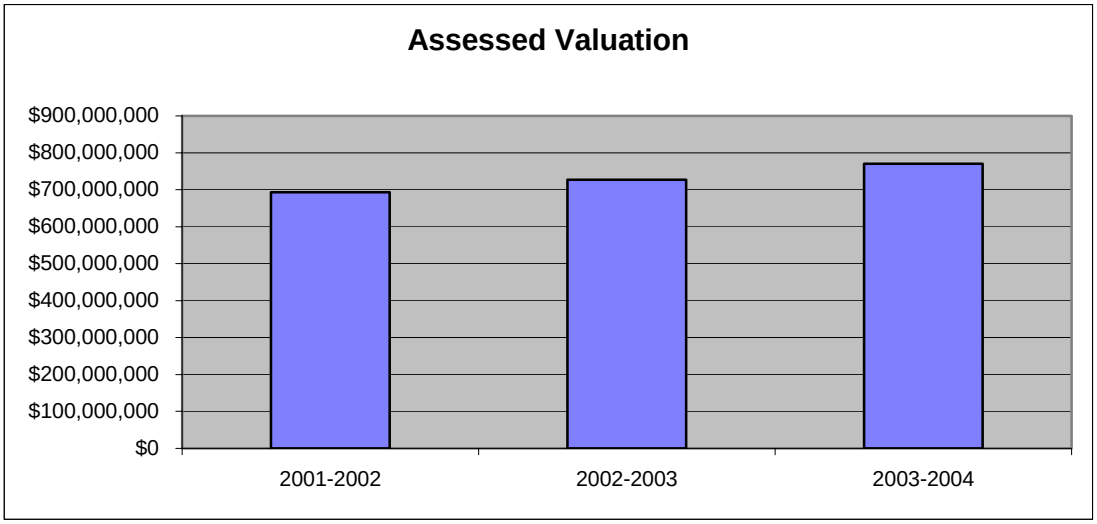
Miscellaneous Information
Mill Rates by Fund

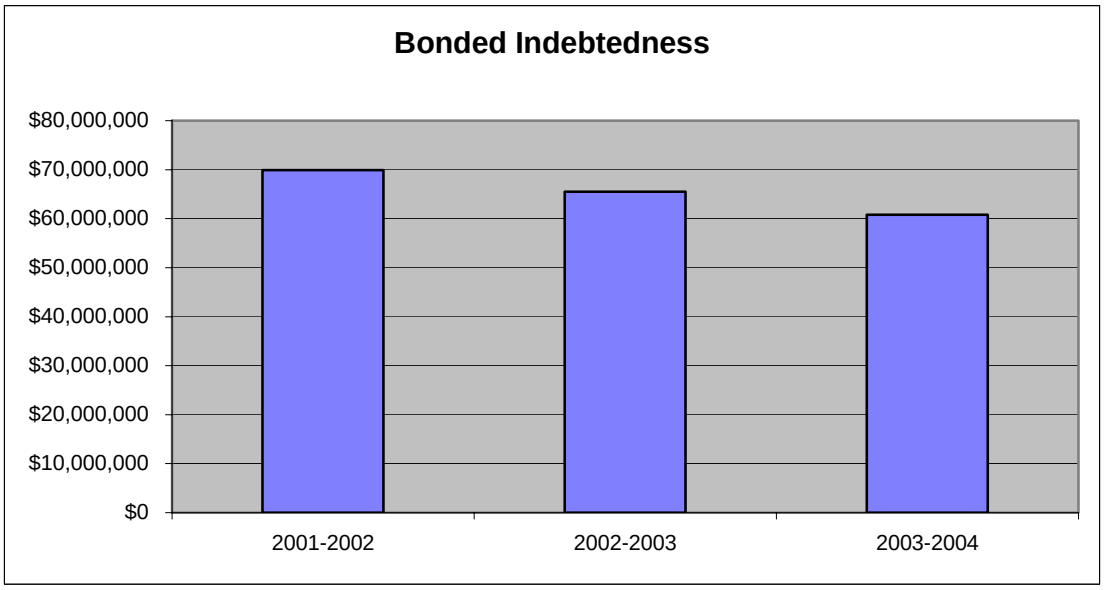
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	21.329	12.231	10.154
Adult Education	0.179	0.498	0.500
Capital Outlay	3.990	5.971	6.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	9.643	10.808	11.018
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.201	0.327	0.175
Temporary Note	0.000	0.000	0.000
TOTAL USD	**55.342**	**49.835**	**47.847**
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

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$692,777,681	$727,084,435	$770,000,000
Bonded Indebtedness	69,900,000	65,515,000	60,805,000





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AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	67.7	4,841,322	71,511	62.7	4,602,893	73,411
Teachers (Full Time)	704.0	29,199,901	41,477	704.0	30,100,997	42,757
Other Certified (Licensed) Personnel	162.3	7,086,427	43,663	136.3	6,027,616	44,223
Classified Personnel	646.3	13,579,825	21,012	645.0	14,384,407	22,301
Substitutes/Temporary Help	XXXXX	727,912	XXXXXXXXXXX	XXXXX	750,000	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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

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