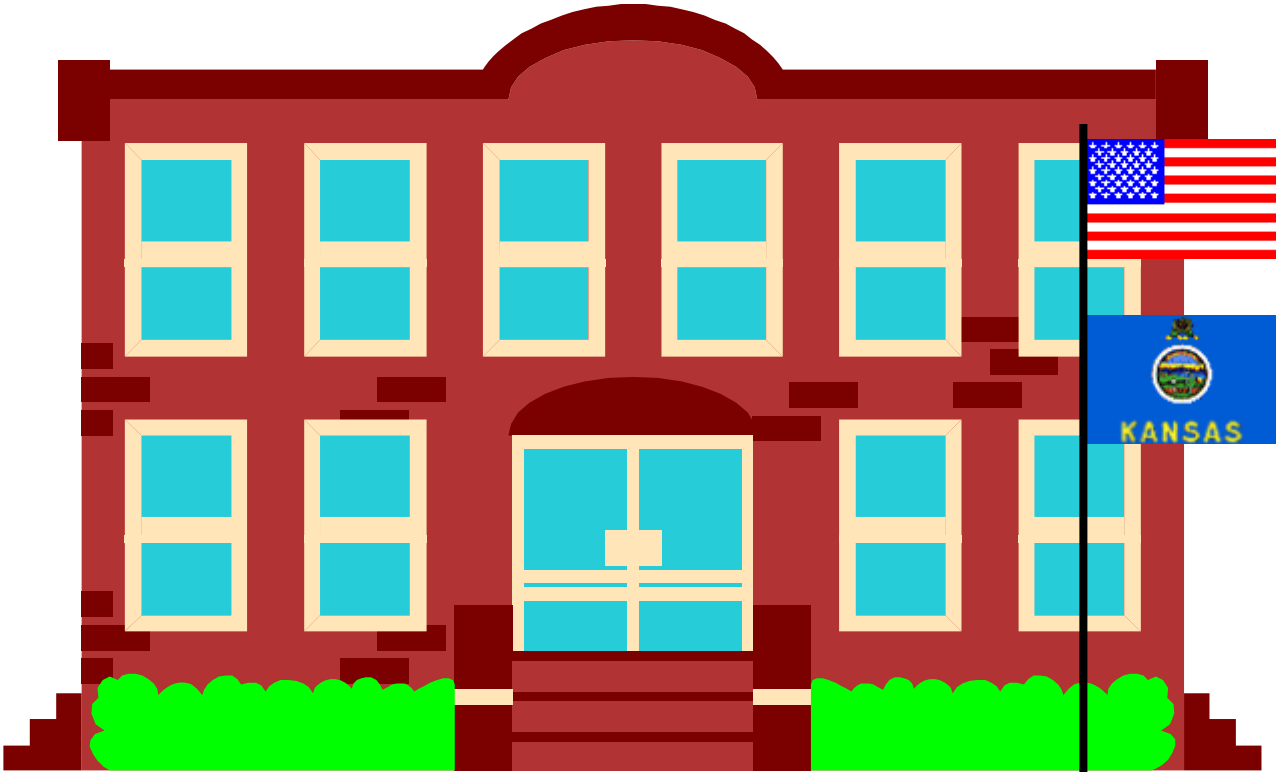
Budget at a Glance
2007-08



Lincoln

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Summary of Total Expenditures By Function
(All Funds)

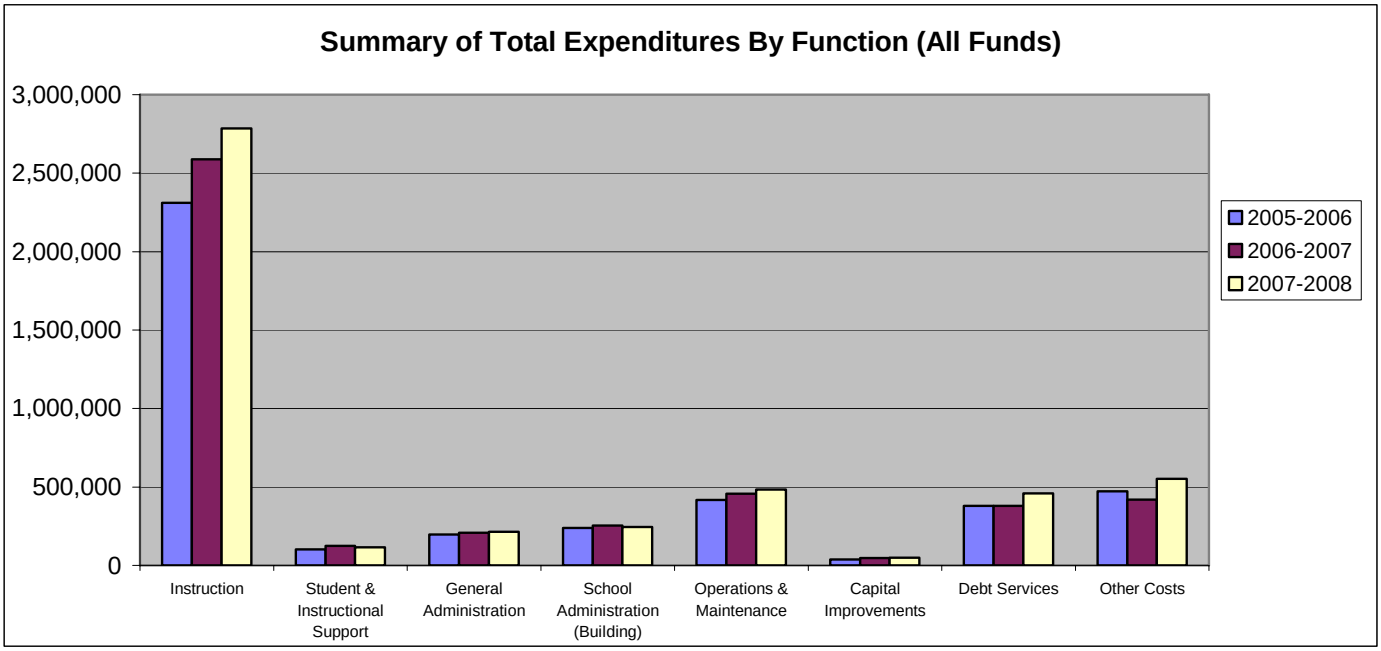
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	2,309,852	56%	2,587,096	58%	12%	2,786,178	57%	8%
Student & Instructional Support	101,618	2%	125,194	3%	23%	116,467	2%	-7%
General Administration	198,072	5%	207,921	5%	5%	214,715	4%	3%
School Administration (Building)	238,791	6%	255,073	6%	7%	244,448	5%	-4%
Operations & Maintenance	417,871	10%	458,302	10%	10%	484,368	10%	6%
Capital Improvements	37,030	1%	47,826	1%	29%	50,000	1%	5%
Debt Services	379,836	9%	379,686	8%	0%	459,352	9%	21%
Other Costs	472,035	11%	419,982	9%	-11%	552,209	11%	31%
Total Expenditures	4,155,105	100%	4,481,080	100%	8%	4,907,737	100%	10%
Amount per Pupil	$11,681		$13,103		12%	$14,520		11%

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, 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.

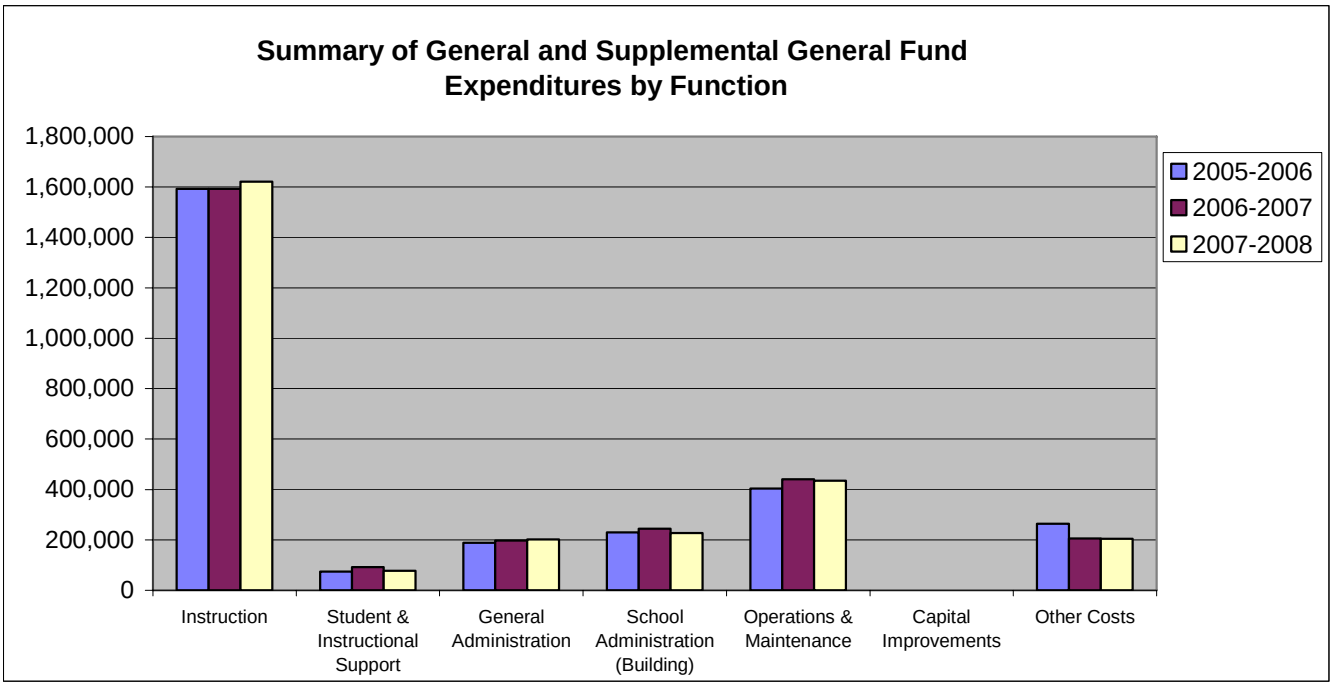
Further definition of what goes into each category:

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

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	1,592,422	58%	1,592,470	57%	0%	1,621,124	59%	2%
Student & Instructional Support	74,867	3%	91,919	3%	23%	77,600	3%	-16%
General Administration	189,127	7%	197,669	7%	5%	201,900	7%	2%
School Administration (Building)	229,166	8%	244,042	9%	6%	227,960	8%	-7%
Operations & Maintenance	403,722	15%	440,017	16%	9%	435,147	16%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	264,314	10%	204,870	7%	-22%	204,100	7%	0%
Total Expenditures	2,753,618	100%	2,770,987	100%	1%	2,767,831	100%	0%
Amount per Pupil	$7,741		$8,102		5%	$8,189		1%



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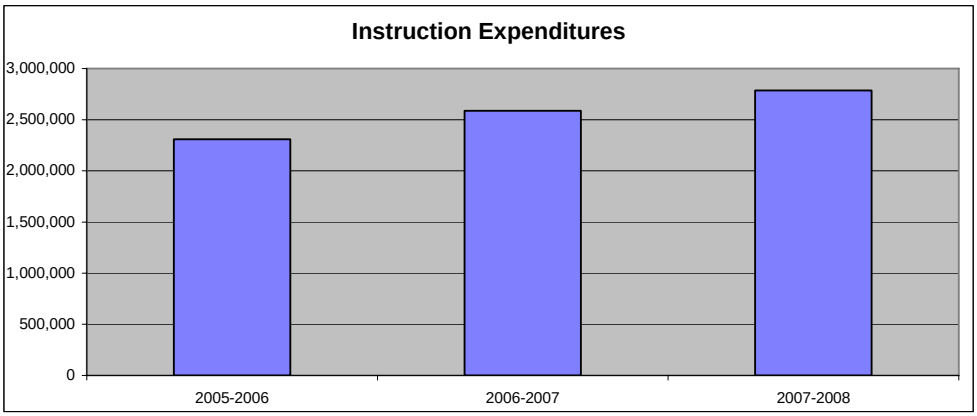
Instruction Expenditures (1000)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	1,470,033		1,499,183	2%		1,523,124	2%
Federal Funds	85,615		79,345	-7%		84,595	7%
Supplemental General	122,389		93,287	-24%		98,000	5%
At Risk (4yr Old)	9,605		5,799	-40%		7,300	26%
At Risk (K-12)	113,762		146,707	29%		197,060	34%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,532		7,655	400%		10,000	31%
Driver Education	3,355		3,661	9%		4,600	26%
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	380,129		616,861	62%		700,774	14%
Cost of Living			0			0	0%
Vocational Education	47,000		47,000	0%		47,000	0%
Gifts/Grants	0		0	0%		4,229	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	76,432		87,598	15%		109,496	25%
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	2,309,852		2,587,096	12%		2,786,178	8%
Enrollment (FTE)*	355.7		342.0	-4%		338.0	-1%
Amount per Pupil	6,494		7,565	16%		8,243	9%
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	2,309,852		2,587,096	12%		2,786,178	8%



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.

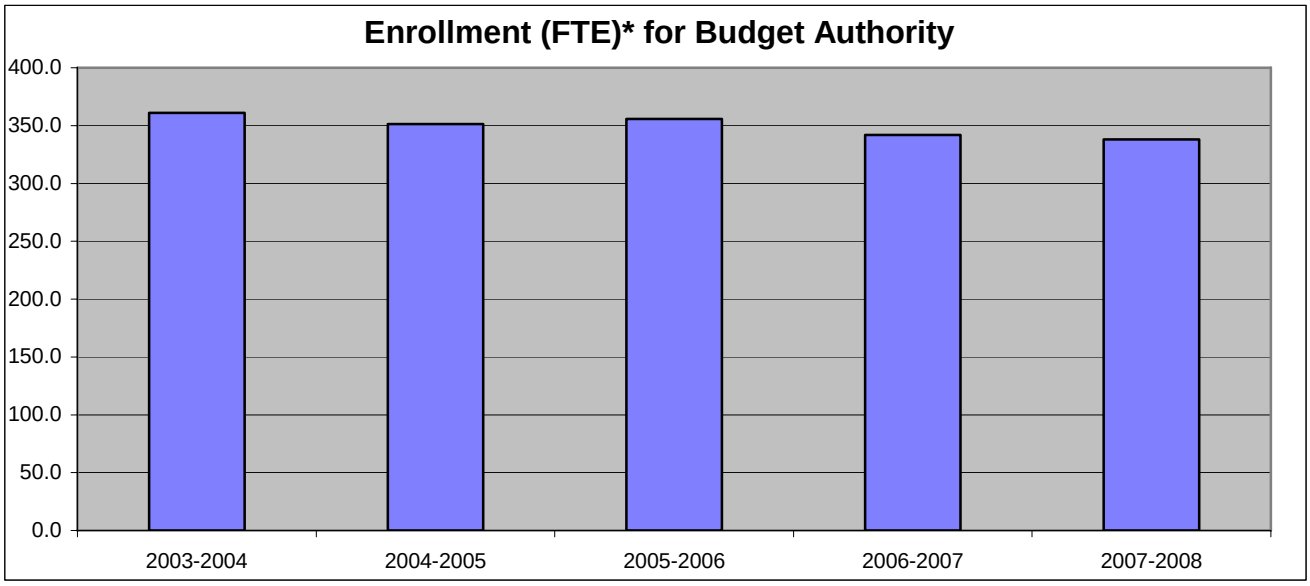
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

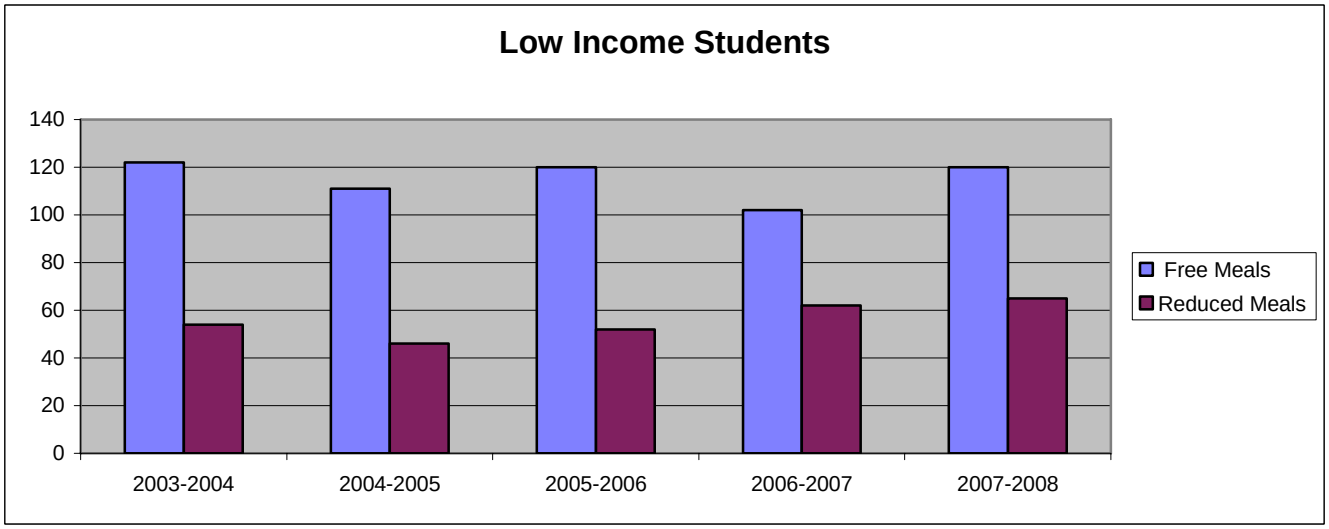
Sources of Revenue and Proposed Budget for 2007-08

	2007-08		Estimated Sources of Revenue--2007-08				
	Amount	July 1, 2007	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,030,745	0	2,637,396	0		0	393,349
Supplemental General	722,347	45,154	190,772				486,421
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	10,000	0		0	0	10,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	203,260	0		0	15,000	188,260	0
Bilingual Education	0	0		0	0	0	0
Capital Outlay	315,000	432,831	11,440	0	20,000	0	99,584
Driver Training	6,550	2,682	2,160		0	1,000	1,300
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	215,379	11,164	2,209	78,712	0	27,740	95,554
Professional Development	24,000	1,396	2,400	0	0	21,000	0
Parent Education Program	10,000	0	0	0	0	10,000	0
Summer School	0	0		0	0	0	0
Special Education	728,324	28,153	0	0	0	680,261	20,000
Vocational Education	47,000	0		0	0	47,000	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	4,229	2,229					2,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	162,217	0	162,217				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	329,352	485,035	39,522		1,000		300,098
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	84,595	0	xxxxxxxxxxx	84,595	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	5,892,998	1,008,644	3,048,116	163,307	36,000	985,261	1,398,306
Less Transfers	985,261						
TOTAL Budget Expenditures	$4,907,737						

Other Information

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
Enrollment (FTE)*	361.0	351.3	-3%	355.7	1%	342.0	-4%	338.0	-1%
Number of Students - Free Meals	122	111	-9%	120	8%	102	-15%	120	18%
Number of Students - Reduced Meals	54	46	-15%	52	13%	62	19%	65	5%

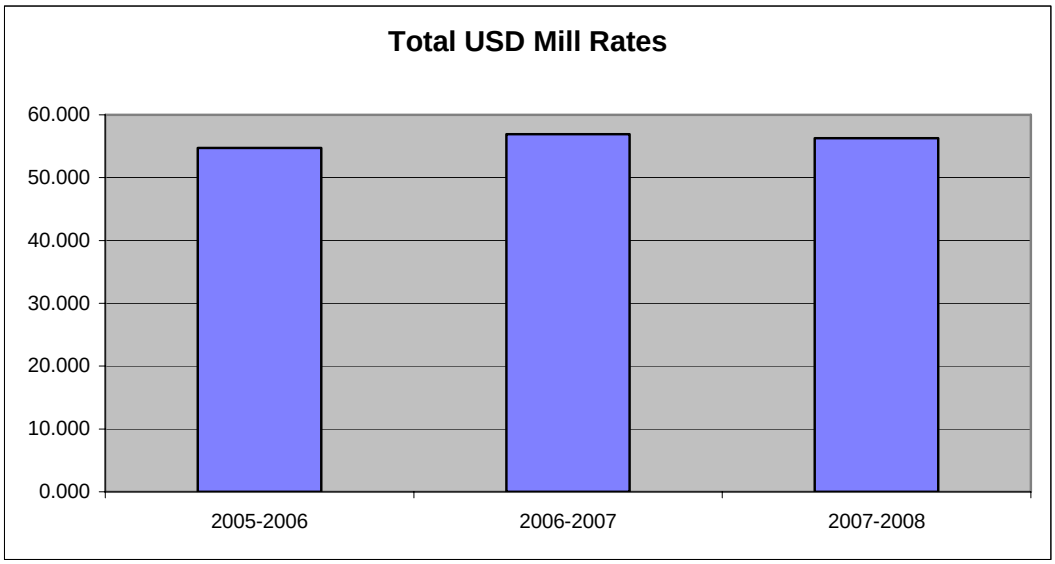




*FTE for state aid and budget authority purposes for the general fund.

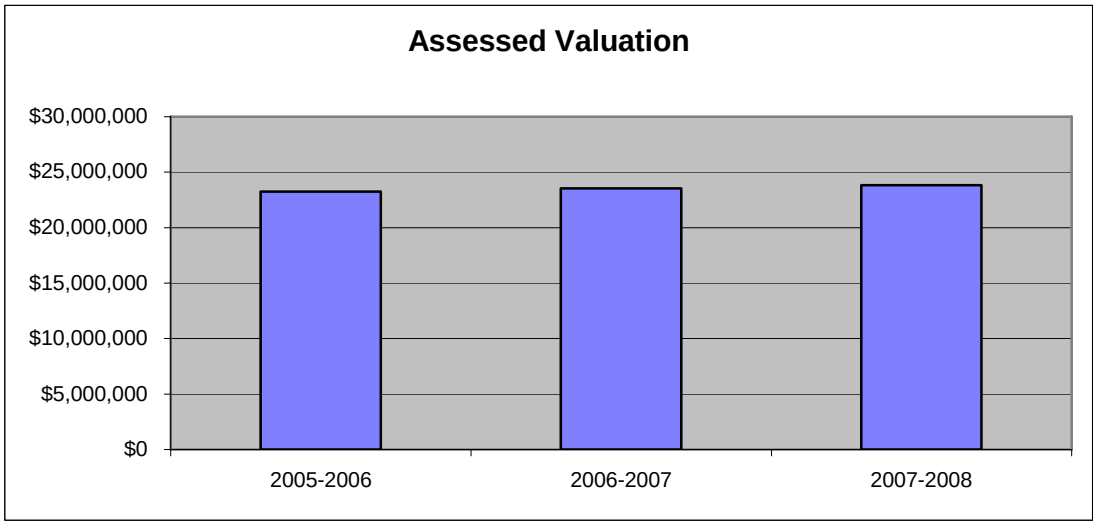
Miscellaneous Information
Mill Rates by Fund

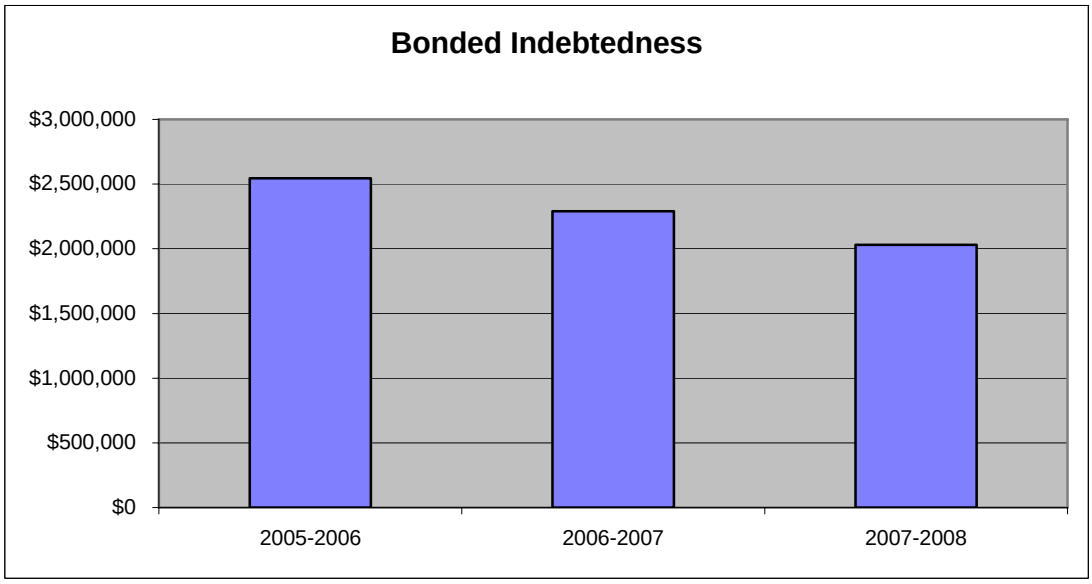
	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
General	20.000	20.000	20.000
Supplemental General	18.123	20.967	20.236
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.601	11.959	12.080
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	**54.724**	**56.926**	**56.316**
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

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
Assessed Valuation	$23,241,563	$23,532,564	$23,833,132
Bonded Indebtedness	2,545,000	2,290,000	2,030,000





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AVERAGE SALARY

	2005-06 Actual			2006-07 Actual			2007-08 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	208,977	69,659	3.0	213,322	71,107	3.0	222,921	74,307
Teachers (Full Time)	30.0	1,149,454	38,315	33.0	1,277,092	38,700	32.0	1,294,120	40,441
Other Certified (Licensed) Personnel	4.3	178,591	41,533	2.7	111,163	41,171	2.7	116,165	43,024
Classified Personnel	23.4	576,406	24,633	24.1	584,855	24,268	24.0	610,004	25,417
Substitutes/Temporary Help	XXXXXX	83,651	XXXXXXXXXXX	XXXXXX	106,353	XXXXXXXXXXX	XXXXXX	111,139	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/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
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