

Budget at a Glance

497 - Lawrence

2023-2024



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$81,609,697	51%	\$76,722,642	48%	-6%	\$90,856,898	48%	18%
Student Support Services	\$11,521,072	7%	\$12,807,780	8%	11%	\$13,170,475	7%	3%
Instructional Support Services	\$8,305,923	5%	\$7,628,580	5%	-8%	\$8,206,807	4%	8%
Administration & Support	\$15,447,172	10%	\$14,246,653	9%	-8%	\$15,614,939	8%	10%
Operations & Maintenance	\$12,159,242	8%	\$14,284,496	9%	17%	\$16,563,354	9%	16%
Transportation	\$5,265,096	3%	\$5,677,620	4%	8%	\$6,526,000	3%	15%
Food Services	\$5,826,926	4%	\$5,079,687	3%	-13%	\$6,284,268	3%	24%
Capital Improvements	\$6,579,939	4%	\$9,129,385	6%	39%	\$18,430,031	10%	102%
Debt Services	\$13,953,763	9%	\$13,929,125	9%	0%	\$13,929,938	7%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures ¹	\$160,668,830	100%	\$159,505,968	100%	-1%	\$189,582,710	100%	19%
Amount per Pupil	\$14,754		\$14,970		1%	\$17,527		17%
Current Expenditures ²	\$136,289,458	100%	\$135,565,022	100%	-1%	\$155,434,772	100%	15%
Amount per Pupil	\$12,516		\$12,723		2%	\$14,370		13%

Percent of Expenditures for Instruction³

Total Expenditures	\$81,276,171	51%	\$74,662,220	47%	-4%	\$89,656,898	47%	0%
Current Expenditures	\$81,276,171	60%	\$74,662,220	55%	-5%	\$89,656,898	58%	3%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

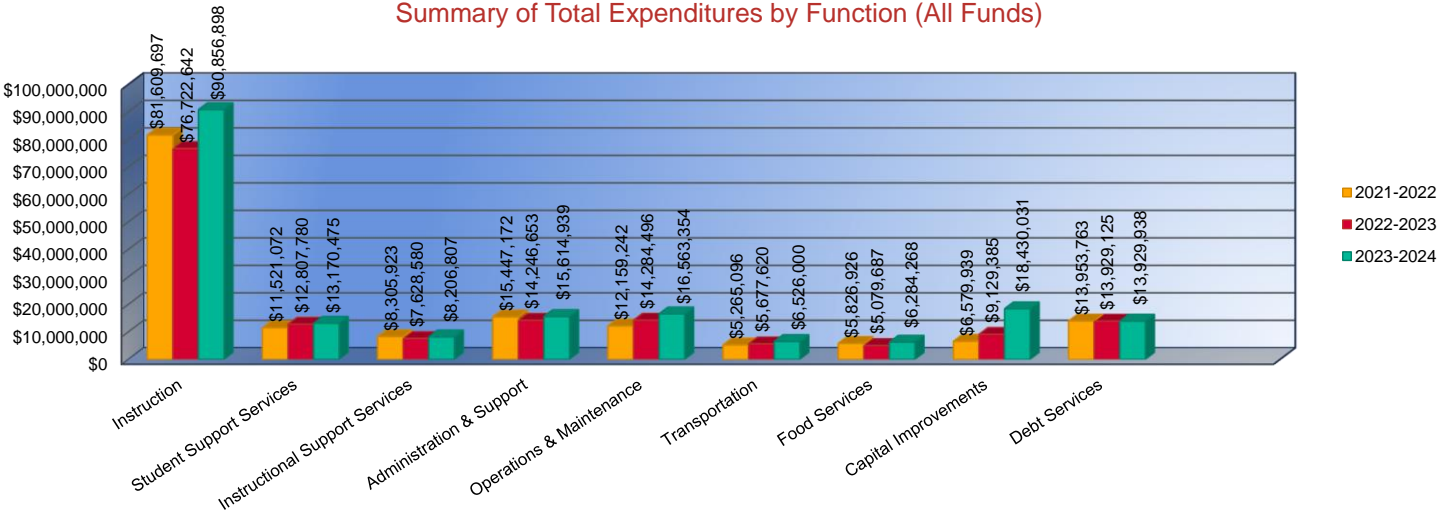
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

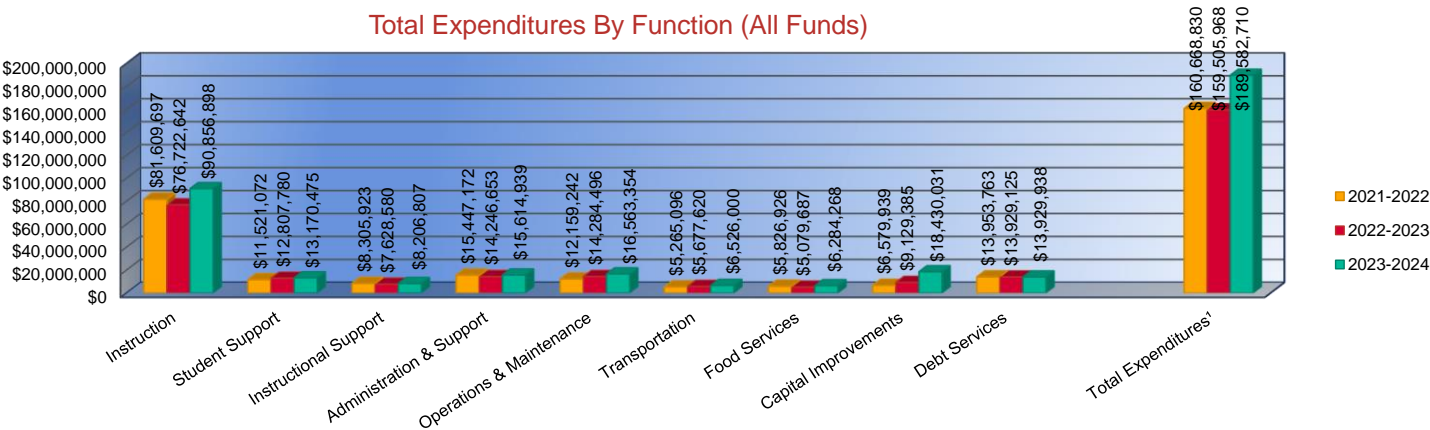


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$81,609,697	\$76,722,642	\$90,856,898
Student Support	\$11,521,072	\$12,807,780	\$13,170,475
Instructional Support	\$8,305,923	\$7,628,580	\$8,206,807
Administration & Support	\$15,447,172	\$14,246,653	\$15,614,939
Operations & Maintenance	\$12,159,242	\$14,284,496	\$16,563,354
Transportation	\$5,265,096	\$5,677,620	\$6,526,000
Food Services	\$5,826,926	\$5,079,687	\$6,284,268
Capital Improvements	\$6,579,939	\$9,129,385	\$18,430,031
Debt Services	\$13,953,763	\$13,929,125	\$13,929,938
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$160,668,830	\$159,505,968	\$189,582,710

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

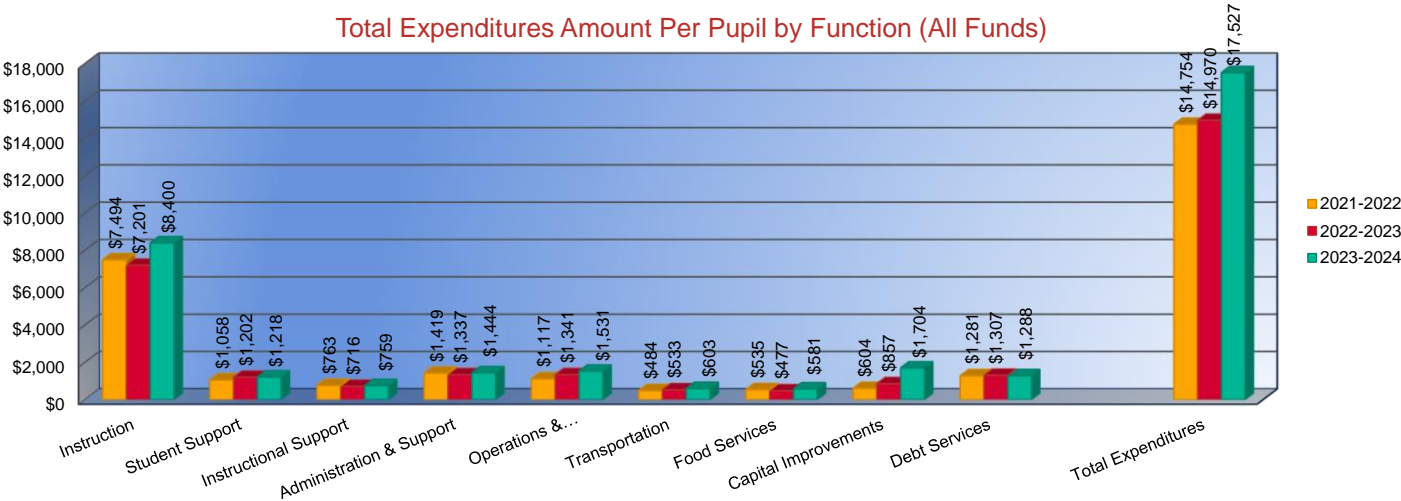


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$7,494	\$7,201	\$8,400
Student Support	\$1,058	\$1,202	\$1,218
Instructional Support	\$763	\$716	\$759
Administration & Support	\$1,419	\$1,337	\$1,444
Operations & Maintenance	\$1,117	\$1,341	\$1,531
Transportation	\$484	\$533	\$603
Food Services	\$535	\$477	\$581
Capital Improvements	\$604	\$857	\$1,704
Debt Services	\$1,281	\$1,307	\$1,288
Other Costs	\$0	\$0	\$0
Total Expenditures ¹	\$14,754	\$14,970	\$17,527
Enrollment (FTE) ²	10,889.5	10,654.8	10,816.7

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures Amount Per Pupil by Function (All Funds)

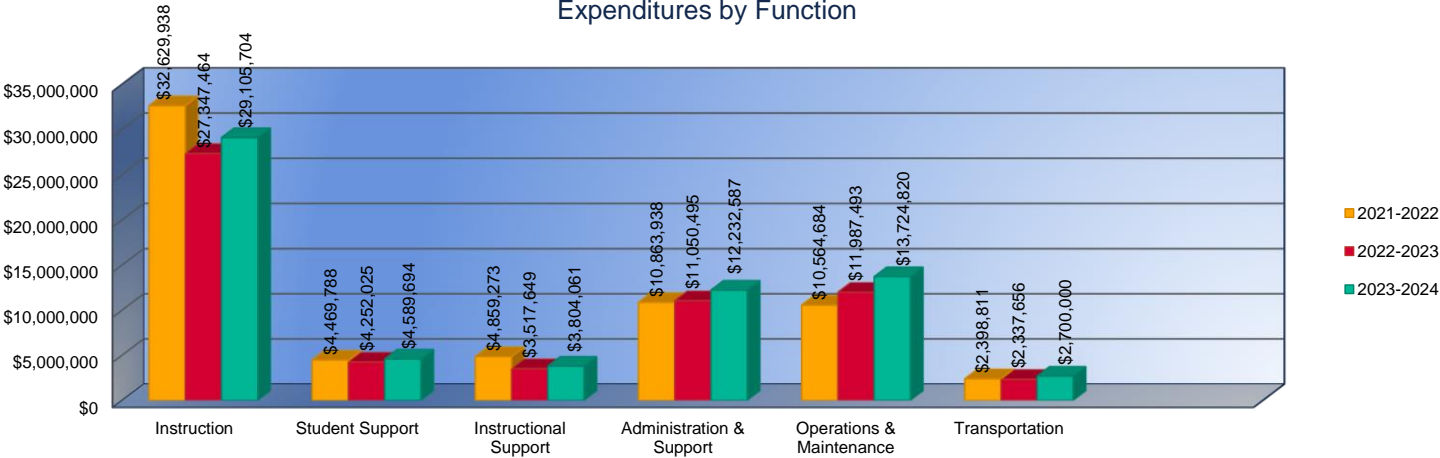


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$32,629,938	50%	\$27,347,464	45%	-16%	\$29,105,704	44%	6%
Student Support	\$4,469,788	7%	\$4,252,025	7%	-5%	\$4,589,694	7%	8%
Instructional Support	\$4,859,273	7%	\$3,517,649	6%	-28%	\$3,804,061	6%	8%
Administration & Support	\$10,863,938	17%	\$11,050,495	18%	2%	\$12,232,587	18%	11%
Operations & Maintenance	\$10,564,684	16%	\$11,987,493	20%	13%	\$13,724,820	21%	14%
Transportation	\$2,398,811	4%	\$2,337,656	4%	-3%	\$2,700,000	4%	16%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$65,786,432	100%	\$60,492,782	100%	-8%	\$66,156,866	100%	9%
Amount per Pupil	\$6,041		\$5,678		-6%	\$6,116		8%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2021-2022 Actual
General	\$30,995,438
Federal Funds	\$5,889,842
Supplemental General	\$1,634,500
Preschool-Aged At-Risk	\$276,903
At Risk (K-12)	\$7,883,817
Bilingual Education	\$503,752
Virtual Education	\$3,718,435
Capital Outlay	\$333,526
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$25,605
Special Education	\$17,206,804
Cost of Living	\$0
Career and Postsecondary Ed.	\$1,633,312
Gifts & Grants ¹	\$1,772,247
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$7,443,311
Contingency Reserve	\$0
Text Book & Student Material	\$1,587,693
Activity Fund	\$349,806
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$81,254,991
Enrollment (FTE) ³	10,889.5
Amount per Pupil ²	\$7,462
Adult Education	\$354,706
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$81,609,697

2022-2023 Actual	% Change
\$26,440,954	-15%
\$6,564,582	11%
\$906,510	-45%
\$251,245	-9%
\$10,445,612	32%
\$404,308	-20%
\$2,656,775	-29%
\$2,060,422	518%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$30,873	21%
\$15,097,364	-12%
\$0	0%
\$1,458,422	-11%
\$1,714,229	-3%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$7,208,375	-3%
\$0	0%
\$673,989	-58%
\$446,155	28%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$76,359,815	-6%
10,654.8	-2%
\$7,167	-4%
\$362,827	2%
\$0	0%
\$0	0%
\$76,722,642	-6%

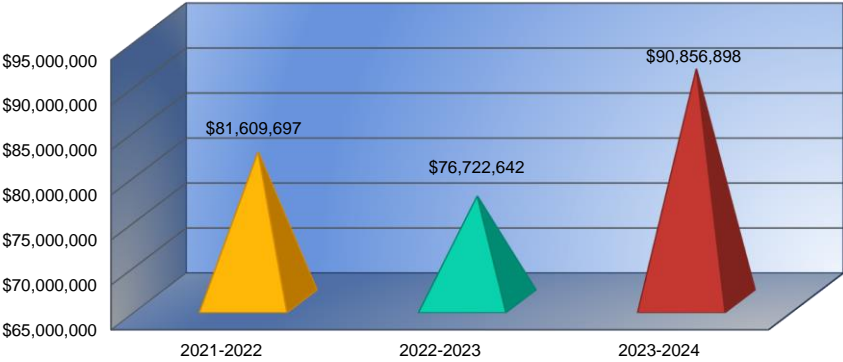
2023-2024 Budget	% Change
\$28,228,574	7%
\$11,636,840	77%
\$877,130	-3%
\$392,500	56%
\$13,411,501	28%
\$610,263	51%
\$3,222,100	21%
\$1,200,000	-42%
\$18,941	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$40,327	31%
\$18,131,000	20%
\$0	0%
\$1,829,327	25%
\$2,432,000	42%
\$0	0%
\$0	0%
\$0	0%
\$8,320,895	15%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$90,351,398	18%
10,816.7	2%
\$8,353	17%
\$495,500	37%
\$10,000	0%
\$0	0%
\$90,856,898	18%

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$87,397,847	\$0	\$87,397,847	\$0			\$0	\$0
Supplemental General	\$27,906,819	\$1,466,078	\$4,127,419			\$0	\$22,313,322	
Adult Education	\$615,000	\$708,222	\$60,000	\$95,000	\$0	\$0	\$346,756	\$594,978
Preschool-Aged At-Risk (4 yr Old)	\$549,600	\$103,622		\$0	\$0	\$450,000	\$30,000	\$34,022
Adult Supplemental Education	\$10,000	\$25,982			\$0	\$0	\$0	\$15,982
At Risk (K-12)	\$13,465,701	\$1,697,540		\$0	\$0	\$13,258,161	\$60,000	\$1,550,000
Bilingual Education	\$840,473	\$37,473		\$0	\$0	\$800,000	\$3,000	\$0
Virtual Education	\$3,799,650	\$50,450			\$0	\$3,800,000	\$0	\$50,800
Capital Outlay	\$20,218,000	\$13,918,757	\$0	\$0	\$10,000	\$0	\$15,472,263	\$9,183,020
Driver Training	\$18,941	\$18,941	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$6,229,268	\$1,828,333	\$31,200	\$2,852,585	\$200	\$100,000	\$1,416,950	\$0
Professional Development	\$580,506	\$213,006	\$37,500	\$0	\$0	\$330,000	\$0	\$0
Parent Education Program	\$252,686	\$252,686	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Summer School	\$40,327	\$20,327		\$0	\$0	\$0	\$20,000	\$0
Special Education	\$29,860,000	\$3,868,916	\$330,000	\$3,250,000	\$500,000	\$24,800,000	\$0	\$2,888,916
Career and Postsecondary Education	\$1,999,927	\$49,927	\$0	\$0	\$0	\$2,000,000	\$0	\$50,000
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$1,936,540						
Gifts and Grants	\$2,767,000	\$1,663,887	\$0	\$0			\$1,150,000	\$46,887
Textbook & Student Materials Revolving		\$1,486,827						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$12,088,956	\$0	\$12,088,956					
Contingency Reserve		\$4,147,347						
Activity Funds		\$0						
Bond and Interest #1	\$13,929,938	\$14,583,126	\$0	\$0	\$20,000		\$15,168,238	\$15,841,426
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$463,031	\$463,031					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$15,696,840	-\$6,560,635		\$22,257,475				\$0
Cost of Living	\$4,000,000	\$1,850,231				\$4,000,000	\$2,149,769	
SUBTOTAL	\$242,730,510	\$43,830,614	\$104,072,922	\$28,455,060	\$530,200	\$49,638,161	\$58,130,298	\$30,356,031
Less Transfers	\$49,638,161							
TOTAL Budget Expenditures	\$193,092,349							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	95,513,161	96,089,229	104,072,922
Federal Revenues	15,714,942	15,941,172	28,455,060
Local Revenues ¹	58,060,538	58,795,826	58,660,498
Total Revenues	169,288,641	170,826,227	191,188,480
Revenues Per Pupil	15,546	16,033	17,675

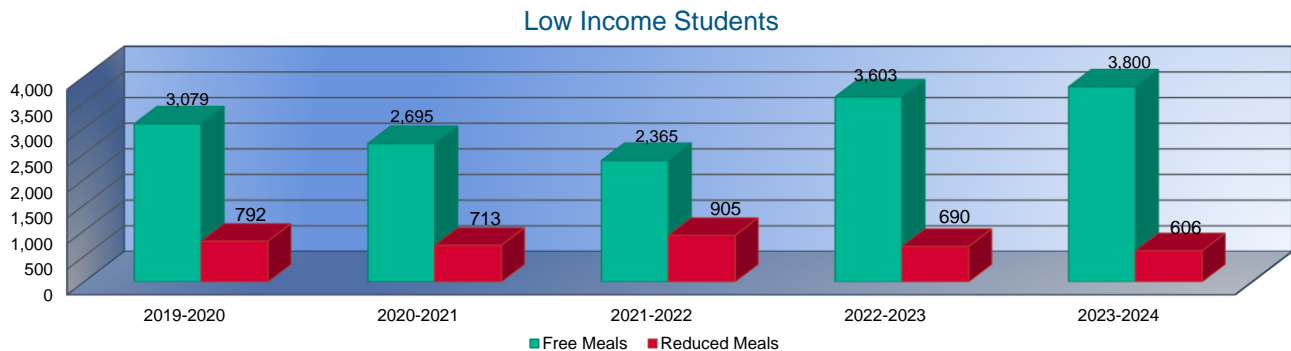
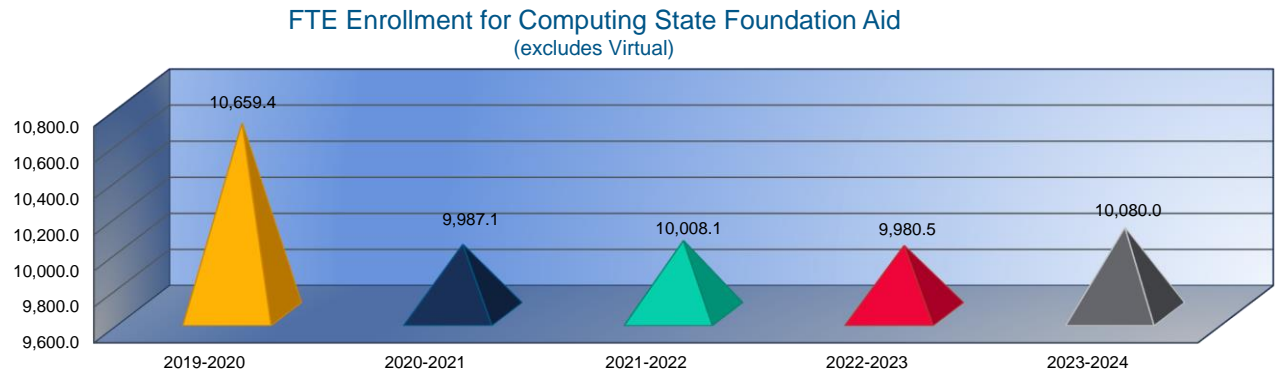
1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

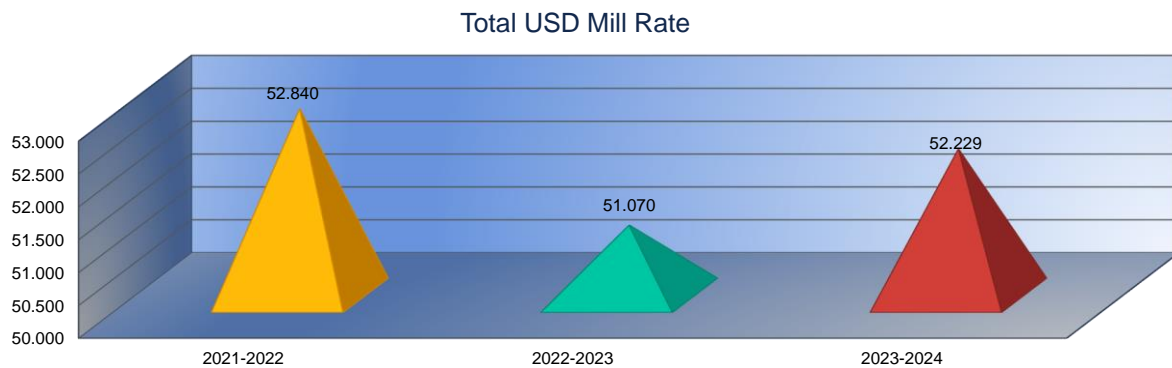
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	10,659.4	9,987.1	-6%	10,008.1	0%	9,980.5	0%	10,080.0	1%
Free Meal Student Headcount	3,079	2,695	-12%	2,365	-12%	3,603	52%	3,800	5%
Reduced Meal Student Headcount	792	713	-10%	905	27%	690	-24%	606	-12%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	13.044
Adult Education	0.300
Capital Outlay	7.990
Declining Enrollment	0.000
Cost of Living	1.734
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	9.772
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	52.840
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

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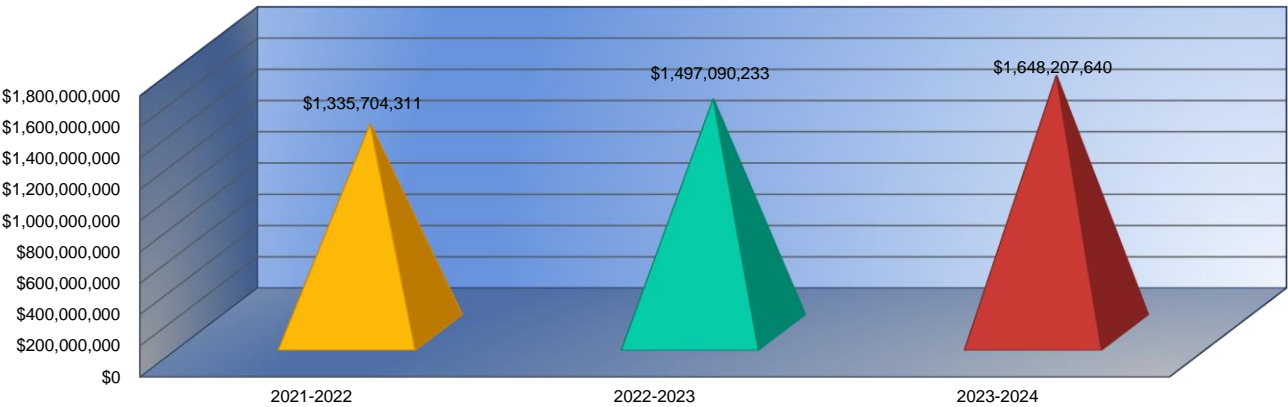
Other Information

	2021-2022 Actual
Assessed Valuation	\$1,335,704,311
Total USD Debt	\$172,885,000

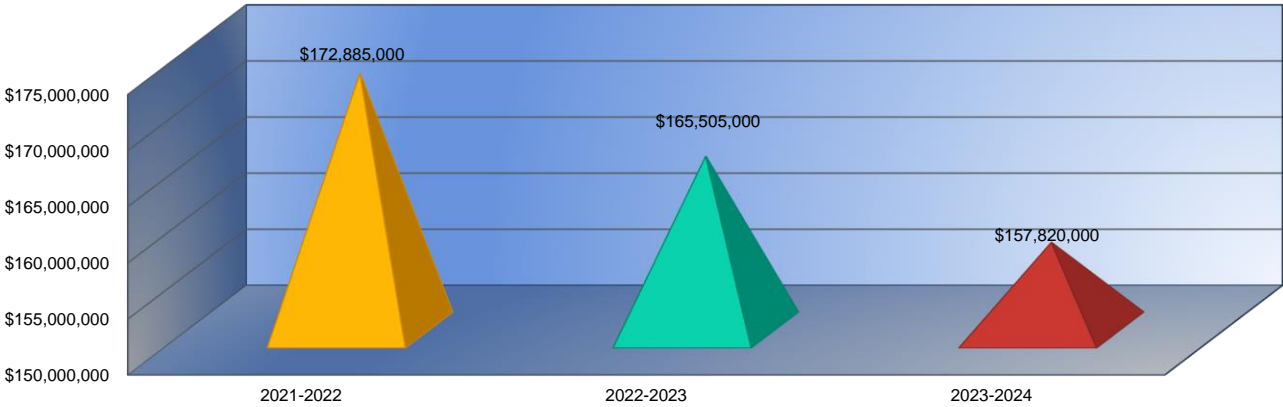
	2022-2023 Actual
Assessed Valuation	\$1,497,090,233
Total USD Debt	\$165,505,000

	2023-2024 Budget
Assessed Valuation	\$1,648,207,640
Total USD Debt	\$157,820,000

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	65.5	\$7,174,827	\$109,539	59.0	\$6,481,716	\$109,860	59.0	\$6,660,038	\$112,882
Teachers (Full Time)	816.0	\$49,011,249	\$60,063	755.0	\$48,253,471	\$63,912	720.0	\$52,000,000	\$72,222
Other Licensed Personnel	170.9	\$10,672,109	\$62,447	166.0	\$12,382,906	\$74,596	170.0	\$13,000,000	\$76,471
Classified Personnel	600.0	\$20,000,000	\$33,333	562.0	\$19,605,766	\$34,886	600.0	\$23,000,000	\$38,333
Substitutes/Temporary Help	~~~~~	\$1,607,530	~~~~~	~~~~~	\$1,600,000	~~~~~	~~~~~	\$1,800,000	~~~~~

Administrators:

*Licensed Personnel - 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.

Administrators: ** Non-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

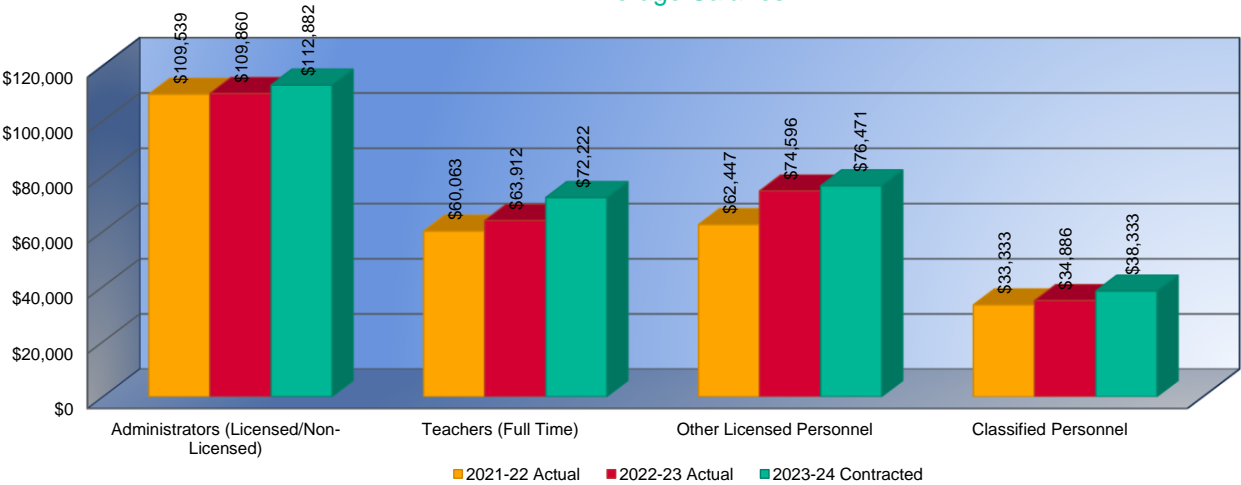
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed 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.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic