

Lafayette Parish School System

Budget Workshop #3

for
Fiscal Year 2005-2006



January 19, 2005

Lafayette Parish School System

Budget Workshop #3
Fiscal Year 2005-2006

January 19, 2005
Agenda

	Page
I. Budget Calendar	1
II. Distribution of Current Year Budget Book (FY 2004-2005)	Under Separate Cover
III. Sales Tax Revenue Forecast	2-5
IV. Property Tax Revenue Forecast	6
V. MFP Revenue Forecast	7
VI. Fund Balance	
1. Appropriate Level of Unreserved Fund Balance in the General Fund 2002	8-9
VII. Student Membership – Trend & Forecast	
1. Trend	10
2. Current Year Membership (FY 2004-2005)	11-13
3. Initial Projection for FY 2005-2006	14
VIII. Format for Capital Improvement Fund Budget	15-17
IX. Format for General Fund Budget	
1. Budget Instruction Memo	18-22
2. 5-Year Format	23-26
X. Summary Status Report	
1. Preliminary Revenue Estimates	27
2. Preliminary Cost Issues	28
XI. Informational Items:	
1. “Seventy Percent” Instructional Evaluation by District	29
2. Current Expenditures Per Pupil By Parish for FY 2001-2002	30
3. Current Expenditures per Pupil By State – Trend to 1999-2000	31-32
4. Expenditures Per Pupil by State – Total & Function FY 2000-2001	33-35
XII. Adjourn	

Pending Items:

Indirect Costs / Revenue

Budget Calendar for FY 2005-06

Schedule of Major Topics

Phase 1 INFORMATION		Phase 2 ALTERNATIVES		Phase 3 DECISIONS		Phase 4 FINALIZATION	
	<u>January</u>	<u>February</u>	<u>March</u>	<u>June</u>			
November 11/03/04 Introduction	01/05/05	02/02/05 Basic Staffing Child Nutrition Group Insurance Indirect Costs Other Funds	03/02/05	06/01/05			
December 12/01/04 -Tentative Calendar -Historical Report -FY 03-04 Results -Program Info -Title Info	01/19/05 04-05 Budget Book Sales Tax Property Tax MFP Revenue Fund Balance Student Membership Format for Capital Improv. Format for General Fund Summary Status Report 70% Instruction Test						
							06/15/05 Public Hearing Special Board Meeting to Adopt Budget

Lafayette Parish School System

**Schedule Of Projected Net Sales Tax Revenues
FY 2004 - 2005**

1965 (1%) Sales Tax

Collection Month	- A - Actual Net Revenue FY 2003 - 2004	- B - Budgeted Net Revenue FY 2004 - 2005	Monthly Factor	- C - Projected Net Revenue FY 2004 - 2005	Difference C - A	Percent
Jul	\$ 3,264,434	\$ 3,322,867	Actual	\$ 3,324,662	\$ 1,795	0.1%
Aug	3,033,449	3,087,748	Actual	3,203,545	115,797	3.8%
Sep	3,016,163	3,070,152	Actual	3,164,235	94,083	3.1%
Oct	3,165,716	3,222,382	Actual	3,328,935	106,553	3.3%
Nov	2,991,775	3,045,328	Actual	3,029,387	(15,941)	-0.5%
Dec	2,967,130	3,020,242	Actual	3,178,994	158,752	5.3%
Jan	3,858,847	3,927,920	1.0%	3,967,199	39,279	1.0%
Feb	2,913,149	2,965,293	1.0%	2,994,946	29,653	1.0%
Mar	2,816,232	2,886,165	1.0%	2,915,027	28,862	1.0%
Apr	3,486,342	3,263,407	1.0%	3,296,041	32,634	1.0%
May	3,087,897	3,447,651	1.0%	3,482,128	34,477	1.0%
Jun	3,044,222	3,301,643	1.0%	3,334,659	33,016	1.0%
TOTAL	\$ 37,645,356	\$ 38,560,798		\$ 39,219,758	\$ 658,960	1.7%

Distribution of Net Revenue:

General Fund	\$ 28,612,569	\$ 29,271,529	\$ 658,960
Bond Sinking Fund	9,422,041	9,422,041	0
Capital Improvement Fund	326,188	326,188	0
Minor Repairs Fund	200,000	200,000	0
Total	\$ 38,560,798	\$ 39,219,758	\$ 658,960

NOTE: The projected net revenues for FY 2004 - 2005 are estimated to finish 1.7% over the adopted budget for that same year.

Projection FY 2005-06/Last revised 01/10/05

Lafayette Parish School System

**Schedule Of Projected Net Sales Tax Revenues
FY 2004 - 2005**

1988 (1/2%) Sales Tax

Collection Month	- A - Actual Net Revenue FY 2003 - 2004	- B - Budgeted Net Revenue FY 2004 - 2005	Monthly Factor	- C - Projected Net Revenue FY 2004 - 2005	Difference	
					C - A	Percent
Jul	\$ 1,458,290	\$ 1,487,456	Actual	\$ 1,482,873	\$ (4,583)	-0.3%
Aug	1,349,768	1,376,763	Actual	1,414,476	37,713	2.7%
Sep	1,324,014	1,350,494	Actual	1,398,763	48,269	3.6%
Oct	1,397,983	1,425,943	Actual	1,483,123	57,180	4.0%
Nov	1,316,820	1,343,156	Actual	1,338,064	(5,092)	-0.4%
Dec	1,307,630	1,333,783	Actual	1,414,532	80,749	6.1%
Jan	1,736,568	1,771,299	1.0%	1,789,012	17,713	1.0%
Feb	1,261,631	1,286,864	1.0%	1,299,733	12,869	1.0%
Mar	1,243,495	1,269,409	1.0%	1,282,103	12,694	1.0%
Apr	1,564,488	1,455,509	1.0%	1,470,064	14,555	1.0%
May	1,359,668	1,546,196	1.0%	1,561,658	15,462	1.0%
Jun	1,344,507	1,480,835	1.0%	1,495,643	14,808	1.0%
TOTAL	<u>\$ 16,664,862</u>	<u>\$ 17,127,707</u>		<u>\$ 17,430,044</u>	<u>\$ 302,337</u>	<u>1.8%</u>

NOTE: The projected net revenues for FY 2004 - 2005 are estimated to finish 1.8% over the adopted budget for that same year.

Projection FY 2005-06/Last revised 01/10/05

Lafayette Parish School System

**Schedule Of Projected Net Sales Tax Revenues
FY 2004 - 2005**

2002 (1/2%) Sales Tax

Collection Month	- A - Actual Net Revenue FY 2003 - 2004	- B - Budgeted Net Revenue FY 2004 - 2005	Monthly Factor	- C - Projected Net Revenue FY 2004 - 2005	Difference	
					C - A	Percent
Jul	\$ 1,398,822	\$ 1,487,456	Actual	\$ 1,477,880	\$ (9,576)	-0.6%
Aug	1,345,632	1,376,763	Actual	1,398,087	21,324	1.5%
Sep	1,320,123	1,350,494	Actual	1,391,245	40,751	3.0%
Oct	1,368,436	1,425,943	Actual	1,463,736	37,793	2.7%
Nov	1,307,031	1,343,156	Actual	1,328,858	(14,298)	-1.1%
Dec	1,266,599	1,333,783	Actual	1,403,442	69,659	5.2%
Jan	1,732,533	1,771,299	1.0%	1,789,012	17,713	1.0%
Feb	1,260,366	1,286,864	1.0%	1,299,733	12,869	1.0%
Mar	1,238,654	1,269,409	1.0%	1,282,103	12,694	1.0%
Apr	1,559,020	1,455,509	1.0%	1,470,064	14,555	1.0%
May	1,347,535	1,546,196	1.0%	1,561,658	15,462	1.0%
Jun	1,347,546	1,480,835	1.0%	1,495,643	14,808	1.0%
TOTAL	<u>\$ 16,492,297</u>	<u>\$ 17,127,707</u>		<u>\$ 17,361,462</u>	<u>\$ 233,755</u>	<u>1.4%</u>

NOTE: The projected net revenues for FY 2004 - 2005 are estimated to finish 1.4% over the adopted budget for that same year.

Projection FY 2005-06/Last revised 01/10/05

**LAFAYETTE PARISH SCHOOL BOARD
RECENT & PROJECTED PROPERTY TAX REVENUES AND MILLAGE RATES
HISTORICAL REVENUES**

	Actual FY 00-01	Actual FY 01-02	Actual FY 02-03	Actual FY 03-04	Adopted Budget FY 04-05	Proposed Budget FY 05-06*
Total Assessed	\$ 879,927,716	\$ 1,016,794,854	\$ 1,063,999,041	\$ 1,106,861,667	\$ 1,235,130,519	\$ 1,238,039,483
Less: Homestead Exemption	(240,542,846)	(269,516,398)	(269,386,165)	(275,859,430)	(\$312,713,700)	(\$294,402,979)
Net Taxable	\$ 639,384,870	\$ 747,278,456	\$ 794,612,876	\$ 831,002,237	\$ 922,416,819	\$ 943,636,504
Millages:						
School (Constitutional)	4.59	4.59	4.59	4.59	4.59	4.59
Special School Tax	7.27	7.27	7.27	7.27	7.27	7.27
Special School Impr. (M & O)Tax (1992 - 2002)	5.00	5.00	5.00	5.00	5.00	5.00
School 1985 Operational (1995 - 2005)	16.70	16.70	16.70	16.70	16.70	16.70
Total millages	33.56	33.56	33.56	33.56	33.56	33.56
Gross Property Taxes Revenue	\$ 21,457,756	\$ 25,078,665	\$ 26,667,208	\$ 27,888,435	\$ 30,956,308	\$ 31,668,441
Less: Allowance for Delinquencies/Recoveries/ Interest & Penalties	(1,019,469)	(369,954)	(418,220)	(308,785)	(407,105)	(400,000)
Net Properties Taxes Revenue	\$ 20,438,287	\$ 24,708,711	\$ 26,248,988	\$ 27,579,650	\$ 30,549,203	\$ 31,268,441
Distribution:						
Property Taxes Received- LPSB	\$ 19,705,601	\$ 23,841,415	\$ 25,283,025	\$ 26,566,269	\$ 29,422,860	\$ 30,116,125
Teachers Retirement	522,495	588,019	657,116	703,211	771,052	788,832
Other Pension Systems	210,291	279,277	308,847	310,170	355,291	363,484
Actual/Expected Property Tax Revenue	\$ 20,438,387	\$ 24,708,711	\$ 26,248,988	\$ 27,579,650	\$ 30,549,203	\$ 31,268,441

*The final grand recapitalization shows total assessment of \$1,213,764,199. Therefore we used a 2% growth factor in developing our projected assessed valuation for FY 05-06.

**Lafayette Parish School System
MFP History and Estimate for 05-06**

	Actual					Estimated
	00-01	01-02	02-03	03-04	04/05	05-06
Revenue	\$ 69,380,742	\$ 73,287,832	\$ 77,431,344	\$ 81,198,844	\$ 83,007,065	\$ 82,853,344
Student Membership	29,356	29,095	28,919	29,179	29,179	29,125
Revenue/Student	\$2,363.43	\$2,518.92	\$2,677.52	\$2,782.78	\$2,844.75	\$2,844.75
Local Wealth Factor	1.32	1.32	1.32	1.337	1.3354	1.337
Wealth Rank	10	10	10	10	10	10
Local Effort Index (1)	0.83	0.8244	0.897	0.966	0.966	0.966
Local Effort Rank	47	49	46	39	39	39
Actual - Fiscal Year 04-05						\$83,007,065
Projection 05-06						<u>82,853,344</u>
Estimated Decrease From 04/05 Actual						<u><u>\$153,721</u></u>

Projection Assumptions & Comments:

- The school system should know the actual MFP amount by February 2005
- This estimate assumes that the amount per student is the same as last year
- The student count is subject to audit by the DOE and may change

Appropriate Level of Unreserved Fund Balance in the General Fund (2002)

Background. Accountants employ the term *fund balance* to describe the net assets of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net assets of governmental funds calculated on a government's budgetary basis.¹ In both cases, *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund.

Accountants distinguish *reserved fund balance* from *unreserved fund balance*. Typically, only the latter is available for spending. Accountants also sometimes report a *designated* portion of unreserved fund balance to indicate that the governing body or management have tentative plans concerning the use of all or a portion of unreserved fund balance.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning.

In most cases, discussions of fund balance will properly focus on a government's *general fund*. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unreserved fund balance in the general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

Those interested primarily in a government's creditworthiness or economic condition (e.g., rating agencies) are likely to favor increased levels of fund balance. Opposing pressures often come from unions, taxpayers and citizens' groups, which may view high levels of fund balance as "excessive."

Recommendation. GFOA recommends that governments establish a formal policy on the level of unreserved fund balance that should be maintained in the general fund.² GFOA also encourages the adoption of similar policies for other types of governmental funds. Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and specific plans for increasing or decreasing the level of unreserved fund balance, if it is inconsistent with that policy.³

The adequacy of unreserved fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, *at a minimum*, that general-purpose governments, regardless of size, maintain unreserved fund balance in their general fund of no less than five to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures.⁴ A government's particular situation may require levels of unreserved fund balance in the general fund significantly in excess of these recommended minimum levels.⁵ Furthermore, such measures should be applied within the context of

¹ For the sake of clarity, this recommended practice uses the terms *GAAP fund balance* and *budgetary fund balance* to distinguish these two different uses of the same term.

² Sometimes reserved fund balance includes resources available to finance items that typically would require the use of unreserved fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unreserved fund balance for purposes of analysis.

³ See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).

⁴ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unreserved fund balance to either revenues or expenditures, that decision should be followed consistently from period to period.

⁵ In practice, levels of fund balance, (expressed as a percentage of revenues/expenditures or as a multiple of monthly expenditures), typically are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unreserved fund balance in the general fund at any one time.

In establishing a policy governing the level of unreserved fund balance in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile).
- The availability of resources in other funds as well as the potential drain upon general fund resources from other funds (i.e., the availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund).
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).
- Designations (i.e., governments may wish to maintain higher levels of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a specific purpose).

Naturally, any policy addressing desirable levels of unreserved fund balance in the general fund should be in conformity with all applicable legal and regulatory constraints. In this case in particular, it is essential that differences between GAAP fund balance and budgetary fund balance be fully appreciated by all interested parties.

Approved by the Committee on Accounting, Auditing and Financial Reporting and the Committee on Governmental Budgeting and Management, January 30, 2002

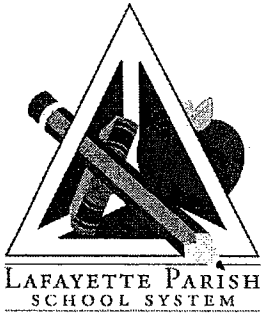
Approved by the Executive Board, February 15, 2002.

Lafayette Parish School System
Official Student Membership for MFP Funding - Trend

<u>Fiscal Year</u>	<u>Count Date</u>		<u>Student Membership</u>	<u>Number Change</u>	<u>Percent Change</u>
1988/89	10/1/1988		28,238		
1989/90	10/1/1989		28,492	254	0.90%
1990/91	10/1/1990		28,833	341	1.20%
1991/92	10/1/1991		29,711	878	3.05%
1992/93	10/1/1992	(SIS)	30,061	350	1.18%
1993/94	10/1/1993	(SIS audited)	30,484	423	1.41%
1994/95	10/1/1994	(SIS audited)	30,374	-110	-0.36%
1995/96	10/1/1995	(SIS audited)	30,857	483	1.59%
1996/97	10/1/1996	(SIS audited)	30,653	-204	-0.66%
1997/98	10/1/1997	(SIS audited)	30,450	-203	-0.66%
1998/99	10/1/1998	(SIS audited)	30,479	29	0.10%
1999/00	10/1/1999	(SIS audited)	29,745	-734	-2.41%
2000/01	10/2/2000	(SIS audited)	29,356	-389	-1.31%
2001/02	10/1/2001	(SIS audited)	29,095	-261	-0.89%
2002/03	10/1/2002	(SIS audited)	28,919	-176	-0.60%
2003/04	10/1/2003	(SIS audited)	29,179	260	0.90%
2004/05	10/1/2004	(SIS unaudited)	29,125	-54	-0.19%

Source for years 1988/89 through 2002/03: State Department of Education -
Student Information System (SIS)

StudentMembership-Excel/jbs/rev.12.13.04



LAFAYETTE PARISH SCHOOL SYSTEM
CENSUS & ATTENDANCE

P.O. Drawer 2158 * Lafayette, LA 70502-2158 *(337) 236-6872

December 21, 2004

TO: Jules Gaudin, Deputy Superintendent and
Chief Finance Officer

FROM: Steve Fruge', Program Supervisor *AG*
Census and Attendance

SUBJECT: **ENROLLMENT AND STUDENT MEMBERSHIP REPORTS**

Attached you will find the final report for the Student Enrollment and Student Membership for 2004-05 school session.

If you have any questions, please feel free to contact me.

Attachment

kje

REPORT : SIS650R1
 RUN DATE: 12/19/2004

LOUISIANA DEPARTMENT OF EDUCATION
 STUDENT INFORMATION SYSTEM
 STUDENT MEMBERSHIP
 AS OF 10/01/2004
 SCHOOL SESSION 2004-2005

PAGE: 1
 RUN TIME: 21:37:57

LEA : 028 Lafayette Parish
 PRE

SITE CODE/NAME	INF	SCH	K	1	2	3	4	5	6	7	8	9	10	11	12	13	14	NONGR	TOTAL	
028001 Acadian Mid	0	0	0	0	0	0	0	128	146	130	113	0	0	0	0	0	N/A	N/A	0	517
028002 Acadian HS	0	0	0	0	0	0	0	0	0	0	1	50	550	504	409	325	N/A	N/A	0	1839
028003 L J Alleman Mi	0	0	0	0	0	0	1	163	258	231	187	0	0	0	0	0	N/A	N/A	0	840
028004 Alice N Bouche	0	6	112	104	102	84	76	0	0	0	0	0	0	0	0	0	N/A	N/A	0	596
028005 Paul Breaux Mi	0	0	0	0	0	0	0	232	247	255	0	0	0	0	0	0	N/A	N/A	0	734
028006 Broadmoor El S	0	0	125	154	143	158	119	0	0	0	0	0	0	0	0	0	N/A	N/A	0	699
028007 Broussard Mid	0	0	0	0	0	1	115	159	168	153	0	0	0	0	0	0	N/A	N/A	0	596
028008 Carencro Mid	0	0	0	0	0	0	2	221	272	234	0	0	0	0	0	0	N/A	N/A	0	729
028009 Carencro Heigh	0	6	75	70	68	67	102	66	0	0	0	0	0	0	0	0	N/A	N/A	0	454
028010 Carencro HS	0	0	0	0	0	0	0	0	0	1	67	504	365	263	286	N/A	N/A	0	1486	
028011 O. Comeaux HS	0	0	0	0	0	0	0	0	0	0	36	596	478	435	367	N/A	N/A	0	1912	
028012 Katharine Drex	0	4	141	140	131	104	123	0	0	0	0	0	0	0	0	0	N/A	N/A	0	643
028013 Duson El Sch	0	0	58	42	41	35	47	36	0	0	0	0	0	0	0	0	N/A	N/A	0	259
028014 J W Faulk El S	0	0	2	94	80	84	62	97	86	0	0	0	0	0	0	0	N/A	N/A	0	505
028016 Justice Mid Sch	0	0	0	0	0	0	0	193	172	160	0	0	0	0	0	0	N/A	N/A	0	525
028017 L Leo Justice E	0	8	136	143	1	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	288
028018 Lafayette Mid	0	0	0	0	0	0	0	144	155	113	0	0	0	0	0	0	N/A	N/A	0	412
028019 Lafayette HS	0	0	0	0	0	0	0	0	0	0	30	687	556	499	416	N/A	N/A	0	2188	
028021 Green T Lindon	0	6	111	136	111	109	107	0	0	0	0	0	0	0	0	0	N/A	N/A	0	580
028022 Edgar Martin M	0	0	0	0	0	0	4	137	223	221	199	0	0	0	0	0	N/A	N/A	0	784
028023 Milton El Sch	0	0	84	79	68	81	81	80	60	84	86	0	0	0	0	0	N/A	N/A	0	703
028024 S J Montgomery	0	17	109	120	105	112	103	68	0	0	0	0	0	0	0	0	N/A	N/A	0	634
028025 N. P. Moss Mid	0	0	0	0	0	0	0	1	238	242	166	0	0	0	0	0	N/A	N/A	0	647
028026 Myrtle Place E	0	0	49	49	51	62	56	24	0	0	0	0	0	0	0	0	N/A	N/A	0	291
028027 Northside HS	0	0	0	0	0	0	0	0	0	0	62	323	250	222	197	N/A	N/A	0	1054	
028028 Ossun El Sch	0	0	133	159	141	129	137	127	0	0	0	0	0	0	0	0	N/A	N/A	0	826
028029 Plantation El	0	8	95	94	92	103	106	93	0	0	0	0	0	0	0	0	N/A	N/A	0	591
028030 Prairie El Sch	0	6	150	144	149	110	164	135	0	0	0	0	0	0	0	0	N/A	N/A	0	858
028032 Scott Mid Schl	0	0	0	0	0	0	17	142	274	248	259	0	0	0	0	0	N/A	N/A	0	940
028033 Truman El Sch	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	40
028036 Westside El Sc	0	2	0	0	194	127	65	0	0	0	0	0	0	0	0	0	N/A	N/A	0	388
028037 Woodvale El Sc	0	16	111	136	124	128	142	0	0	0	0	0	0	0	0	0	N/A	N/A	0	657
028038 Youngsville Mi	0	0	0	0	0	0	0	111	158	184	168	0	0	0	0	0	N/A	N/A	0	621
028039 Ridge El Sch	0	0	102	95	89	80	101	87	0	0	0	0	0	0	0	0	N/A	N/A	0	554
028040 Evangeline El	0	7	114	134	119	138	124	0	0	0	0	0	0	0	0	0	N/A	N/A	0	636
028046 Lafayette Char	0	0	0	0	0	0	0	0	0	0	0	0	8	29	23	15	N/A	N/A	0	75
028047 Chas M Burke E	0	9	128	107	100	110	120	102	0	0	0	0	0	0	0	0	N/A	N/A	0	676
028048 Ernest Gallet	0	7	162	157	155	132	146	121	0	0	0	0	0	0	0	0	N/A	N/A	0	880
028049 Live Oak El Sc	0	1	114	148	129	97	147	96	0	0	0	0	0	0	0	0	N/A	N/A	0	732
028051 J Wallace Jame	0	3	111	106	107	117	141	73	0	0	0	0	0	0	0	0	N/A	N/A	0	658
028700 Lafayette Cnt	78	148	2314	2405	2306	2163	2335	2069	2306	2356	2338	2668	2182	1851	1606	0	N/A	N/A	0	78
TOTAL	78	148	2314	2405	2306	2163	2335	2069	2306	2356	2338	2668	2182	1851	1606	0	N/A	N/A	0	25125

LEA : 028 Lafayette Parish

SITE CODE/NAME	INF	SCH	K	K	1	2	3	4	5	6	7	8	9	10	11	12	13	14	NONGR	TOTAL
	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE	PRE
028001 Acadian Mid	0	0	0	0	0	0	0	0	128	146	130	113	0	0	0	0	N/A	N/A	0	517
028002 Acadiana HS	0	0	0	0	0	0	0	0	0	0	1	50	550	504	409	325	N/A	N/A	0	1839
028003 L J Allemen Mi	0	0	0	0	0	0	0	1	163	258	231	187	0	0	0	0	N/A	N/A	0	840
028004 Alice N Bouche	0	6	0	112	102	84	76	0	0	0	0	0	0	0	0	0	N/A	N/A	0	596
028005 Paul Breaux Mi	0	0	0	0	0	0	0	0	232	247	255	0	0	0	0	0	N/A	N/A	0	734
028006 Broadmoor El S	0	0	0	125	154	143	158	119	0	0	0	0	0	0	0	0	N/A	N/A	0	699
028007 Broussard Mid	0	0	0	0	0	0	0	1	115	159	168	153	0	0	0	0	N/A	N/A	0	596
028008 Carencro Mid	0	0	0	0	0	0	0	2	221	272	234	0	0	0	0	0	N/A	N/A	0	729
028009 Carencro Heigh	0	6	0	75	70	68	67	102	66	0	0	0	0	0	0	0	N/A	N/A	0	454
028010 Carencro HS	0	0	0	0	0	0	0	0	0	0	1	67	504	365	263	286	N/A	N/A	0	1486
028011 O. Comeaux HS	0	0	0	0	0	0	0	0	0	0	0	36	596	478	435	368	N/A	N/A	0	1913
028012 Katharine Drex	0	4	47	141	140	131	104	123	0	0	0	0	0	0	0	0	N/A	N/A	0	630
028013 Duson El Sch	0	0	0	58	42	41	35	47	36	0	0	0	0	0	0	0	N/A	N/A	0	259
028014 J W Faulk El S	0	2	19	94	80	84	62	97	86	0	0	0	0	0	0	0	N/A	N/A	0	524
028016 Justice Mid Sch	0	0	0	0	0	0	0	0	193	172	160	0	0	0	0	0	N/A	N/A	0	525
028017 L Leo Judice E	0	8	0	136	143	1	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	288
028018 Lafayette Mid	0	0	0	0	0	0	0	0	144	155	113	0	0	0	0	0	N/A	N/A	0	412
028019 Lafayette HS	0	0	0	0	0	0	0	0	0	0	0	30	687	556	499	416	N/A	N/A	0	2188
028021 Green T Lindon	0	6	53	111	136	111	109	107	0	0	0	0	0	0	0	0	N/A	N/A	0	633
028022 Edgar Martin M	0	0	0	0	0	0	0	4	137	223	221	199	0	0	0	0	N/A	N/A	0	784
028023 Milton El Sch	0	0	0	84	79	68	81	81	80	60	84	86	0	0	0	0	N/A	N/A	0	703
028024 S J Montgomery	0	17	0	109	120	105	112	103	68	0	0	0	0	0	0	0	N/A	N/A	0	634
028025 N. P. Moss Mid	0	0	0	0	0	0	0	0	1	238	242	166	0	0	0	0	N/A	N/A	0	647
028026 Myrtle Place E	0	0	0	49	49	51	62	56	24	0	0	0	0	0	0	0	N/A	N/A	0	291
028027 Northside HS	0	0	0	0	0	0	0	0	0	0	0	62	323	250	222	197	N/A	N/A	0	1054
028028 Ossun El Sch	0	0	0	133	159	141	129	137	127	0	0	0	0	0	0	0	N/A	N/A	0	826
028029 Plantation El	0	8	0	95	94	92	103	106	93	0	0	0	0	0	0	0	N/A	N/A	0	591
028030 Prairie El Sch	0	6	19	150	144	149	110	164	135	0	0	0	0	0	0	0	N/A	N/A	0	877
028032 Scott Mid Schl	0	0	0	0	0	0	0	17	142	274	248	259	0	0	0	0	N/A	N/A	0	940
028033 Truman El Sch	0	40	705	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	745
028036 Westside El Sc	0	2	0	0	0	194	127	65	0	0	0	0	0	0	0	0	N/A	N/A	0	388
028037 Woodvale El Sc	0	16	0	111	136	124	128	142	0	0	0	0	0	0	0	0	N/A	N/A	0	657
028038 Youngsville Mi	0	0	0	102	95	89	80	101	87	0	0	168	0	0	0	0	N/A	N/A	0	621
028039 Ridge El Sch	0	0	0	114	134	119	138	124	0	0	0	0	0	0	0	0	N/A	N/A	0	554
028046 Lafayette Char	0	0	0	0	0	0	0	0	0	0	0	0	8	29	23	15	N/A	N/A	0	652
028047 Chas M Burke E	0	9	0	128	107	100	110	120	102	0	0	0	0	0	0	0	N/A	N/A	0	75
028048 Ernest Galliet	0	7	0	162	157	155	132	146	121	0	0	0	0	0	0	0	N/A	N/A	0	880
028049 Live Oak El Sc	0	1	0	114	148	129	97	147	96	0	0	0	0	0	0	0	N/A	N/A	0	732
028051 J Wallace Jame	0	3	57	111	106	107	117	141	73	0	0	0	0	0	0	0	N/A	N/A	0	715
028700 Lafayette Cnt	78	148	916	2314	2405	2306	2163	2335	2069	2306	2356	2338	2668	2182	1851	1607	N/A	N/A	0	78
TOTAL	78	148	916	2314	2405	2306	2163	2335	2069	2306	2356	2338	2668	2182	1851	1607	N/A	N/A	0	30042

LAFAYETTE PARISH SCHOOLS
2005-2006
SCHOOL MFP PROJECTIONS

DRAFT

PRELIMINARY

SCHOOLS	GRADES	INFANTS	SELF CONT.	SPED PRE-K	KDG.	1	2	3	4	5	6	7	8	TOTAL ELEM.	9	10	11	12	TOTAL HIGH	GRAND TOTAL
ACADIAN MIDDLE	5th-8th								114	143	139	126	522	0	560	512	452	384	1928	522
ACADIAN HIGH	9th-12th								187	241	265	233	926	0	599	512	452	384	1928	1928
ALLEMAN MIDDLE	5th-8th								80	102	101	105	599	0	668	512	452	384	1928	599
BOUCHER ELEM	K-4th								126	127	149	140	702	0	668	512	452	384	1928	668
BREAUX, PAUL MID	6th-8th		5						131	179	163	168	702	0	668	512	452	384	1928	702
BROADMOOR ELEM	K-4th								106	109	106	106	673	0	668	512	452	384	1928	673
BROUSSARD MID	5th-8th								78	84	84	84	458	0	458	460	226	269	1448	841
BURKE, CHARLES	K-5th		27						228	245	245	245	735	0	493	460	226	269	1448	458
CARENCRO HGTS	K-5th		17						228	245	245	245	735	0	493	460	226	269	1448	1479
CARENCRO HIGH	9th-12th								34	34	34	34	1999	0	550	571	460	418	1999	2033
CARENCRO MID	6th-8th								118	118	118	118	691	0	691	512	452	384	1928	735
COMEAUX HIGH	9th-12th		16						40	40	40	40	255	0	255	512	452	384	1928	691
DREXEL ELEM	K-4th								120	115	130	120	620	0	620	512	452	384	1928	620
DUSON ELEM	K-5th								100	100	80	82	528	0	528	512	452	384	1928	528
EVANGELINE ELEM	K-4th		16						163	167	158	153	918	0	918	512	452	384	1928	918
FAULK ELEM	K-4th								168	108	107	102	738	0	738	512	452	384	1928	738
GALLET, ERNEST ELEM	K-5th		9						213	204	177	177	594	0	594	512	452	384	1928	594
JAMES, J. WALLACE	K-5th								147	136	136	136	292	0	292	512	452	384	1928	292
JUDICE MID	6th-8th		9						133	172	137	137	442	0	442	512	452	384	1928	442
JUDICE, L. LEO ELEM	K-1								120	120	140	115	615	0	615	512	452	384	1928	615
LAFAYETTE HIGH	9th-12th								119	102	102	102	740	0	740	512	452	384	1928	740
LAFAYETTE MID	6th-8th								123	217	220	215	775	0	775	512	452	384	1928	775
LINDON ELEM	K-4th		12						86	86	61	61	700	0	700	512	452	384	1928	700
LIVE OAK ELEM	K-5th								239	234	248	248	625	0	625	512	452	384	1928	625
MARTIN MID	5th-8th								51	52	50	50	315	0	315	512	452	384	1928	315
MILTON ELEM	K-8th								140	139	145	149	831	0	831	512	452	384	1928	831
MONTGOMERY ELEM	K-5th								95	95	96	92	587	0	587	512	452	384	1928	587
MOSS MID	5th-8th								155	155	148	152	912	0	912	512	452	384	1928	912
MYRTLE PLACE ELEM	K-5th								100	95	90	85	560	0	560	512	452	384	1928	560
NORTHSIDE HIGH	9th-12th								160	262	251	243	916	0	916	512	452	384	1928	916
OSSUN ELEM	K-5th		10						120	120	120	120	375	0	375	512	452	384	1928	375
PLANTATION ELEM	K-5th		20						106	168	154	186	614	0	614	512	452	384	1928	614
PRAIRIE ELEM	K-5th		7						106	168	154	186	614	0	614	512	452	384	1928	614
RIDGE ELEM	K-5th								106	168	154	186	614	0	614	512	452	384	1928	614
SCOTT MID	5th-8th								106	168	154	186	614	0	614	512	452	384	1928	614
TRUMAN MONTESSORI	PRE-K								106	168	154	186	614	0	614	512	452	384	1928	614
WESTSIDE ELEM	2nd-4th		28						106	168	154	186	614	0	614	512	452	384	1928	614
WOODVALE ELEM	K-4th								106	168	154	186	614	0	614	512	452	384	1928	614
YOUNGSHIRE MID	5th-8th								106	168	154	186	614	0	614	512	452	384	1928	614
CHARTER HIGH	9th-12th								106	168	154	186	614	0	614	512	452	384	1928	614
SPED PRE-K									106	168	154	186	614	0	614	512	452	384	1928	614
PARENT/CHILD CENTER			79						106	168	154	186	614	0	614	512	452	384	1928	614
TOTALS			176						2230	2280	2296	2340	2526	21620	2577	2492	1929	1751	8749	30369

Submitted by:
Census and Attendance Department and Special Education Department
12/13/04


**SUBJECT TO CHANGE



LAFAYETTE PARISH SCHOOL SYSTEM

P. O. Drawer 2158 □ Lafayette, LA 70502-2158 □ (337) 236-6800

TO: Area Directors
Central Office Department Supervisors

FROM: Jules A. Gaudin, Deputy Superintendent and
Chief Financial Officer 

DATE: November 29, 2004

SUBJECT: Capital Improvement Fund Budget Requests for FY05-06
Revised Due Date and Format

COPIES: Stephanie Richard, Lisa L. Russell

REPLY BY MONDAY, JANUARY 31, 2005

Please know that the original due date for budget requests has been changed from Tuesday, November 30, to Monday, January 31, 2005.

We are also asking for your capital improvement needs for the next five (5) years. You only need to prepare the justification form for year one (i.e. FY 05-06). You can present summary information for years one through five on the attached form.

Please forward all requests to Lisa L. Russell. If you have any questions, she may be contacted at Extension 546.

Attachment



LAFAYETTE PARISH SCHOOL SYSTEM

P. O. Drawer 2158 • Lafayette, LA 70502-2158 • (337) 236-6800

DATE: January 6, 2005
TO: Cost Center Supervisors

FROM: Stephanie Richard, Supervisor Budget & Accounting
RE: General Fund Baseline Budget FY 05-06 & Future Years

Next Year's Budget – Year 1 – FY 2005-2006

The administration has determined that we will be using a baseline approach to the FY 05-06 budget. **Please note, that the current budget (FY 04-05) column is what will be used to establish your baseline budget for FY 05-06.** This baseline budget is being set as of January 6, 2005. General Fund Budget increases after this date will not be reflected in your baseline budget for next year. Therefore, you must anticipate such needs and include them in an increase request. In instances where your baseline budget was approved for a one time expenditure, your FY 05-06 baseline budget will be reduced by this amount. Remember, if you revise your line items then next year's budget will only match up in total.

Information Sessions and Due Dates

We will hold a question and answer session about the budget instructions and process on the following dates:

Monday	January 10, 2005	8:00am	Board Room
Tuesday	January 11, 2005	2:00pm	Board Room

Budget requests are due back by January 18, 2005 for everyone except Mr. Lemoine's areas. His requests are due back on January 25, 2005.

Baseline Adjustments

You are being given an opportunity to request an increase in your baseline budget by using the attached 'Budget Increase/Justification' form. Any increase request will be considered. Additionally, your baseline budget will be considered in conjunction with your prior year actual expenditures.

Zero Base Certain Line Items

Any budget funds for certain line items, even if part of the baseline budget, must be explained in detail on the 'Budget Increase/Justification' form. These line items are 1) Any professional services line item (see detailed listing attached) and 2) Any capital outlay or equipment (i.e. fixed assets) line item.

Future Years – Years 2-5

The School Board is requesting a 5 year budget. Therefore we are asking for cost information for years 2005-2006, 2006-2007, 2007-2008, 2008-2009, and 2009-2010. We are not currently requesting detailed justifications for years 2 thru 5. However, it will probably be helpful if you develop explanations and schedules showing why and how costs may increase in future years.

Should you have any questions concerning your baseline budget for next year, please feel free to call me.

ym
Attachment

Approved: _____
Jules Gaudin, Deputy Superintendent & CFO

**BUDGET INCREASE/JUSTIFICATION FORM
GENERAL FUND BUDGET
FY 2005-2006**

(Mandatory: Professional Services, Fixed Assets, and Any Line Item Increase)

Cost Center # _____

Cost Center Name _____ **Account Title** _____

Cost Center Supervisor _____ **Account #** _____

Explanation/Justification	Amount

Total _____

Submitted By: _____
Cost Center Supervisor

Approved By: _____
Superintendent or Deputy Supt.

Date: _____

Date: _____

**LAFAYETTE PARISH SCHOOL BOARD
CHART OF ACCOUNTS**

730000 PURCHASED SERVICES

731000 PROFESSIONAL SERVICES

731100 INSTRUCTION SERVICES

731101 Conferences, Workshops, & Evaluations
731102 Contracted Services
731103 Consultant Services
731104 Accreditation Visitations
731105 Visiting Committees
731106 Evaluations
731107 Articulation
731108 Site Based Management
731109 Medical Consultant
731110 Dental Consultant
731111 Child Psychologist
731112 Speech/Hearing Psychologist
731113 Disabilities Training
731114 Medical Treatment
731115 Disabilities Consultant
731116 Training/Technical Assistance
731117 Dental Treatment
731118 Translator
731119 Renovation/New Construction
731120 CDA Direct Assessment
731121 CDA Renewal
731122 Data Processor
731123 Staff Dev/Parent Inv Train
731124 E-Rate Wiring
731125 Publicity/Marketing/Recr.
731126 Dental Screening
731127 Medical Support
731128 Tech-Conference & Workshop
731129 Tech-Contracted Services
731130 Contracted - Post Secondary
731131 Contracted - Para Prof Educ
731132 Tech - Consultant Services

731200 STAFF SERVICES

731201 Criminal Records Check
731202 Employee Physicals
731203 Employee Assistance Plan
731204 Contracted Services
731205 Conferences, Workshops, Evaluations
731206 Drug Testing
731207 Monitoring & Training

**LAFAYETTE PARISH SCHOOL BOARD
CHART OF ACCOUNTS**

731300	MANAGEMENT SERVICES
731301	Conferences, Workshops, and Evaluations
731302	Contracted Services
731303	Consultant Services
731304	Legal Services
731305	Audit Fees
731306	Hurricane Contracted Services
731307	Legal Settlement Expense
731308	Workers Comp Claims Service
731309	TPA Fees (General Liability)
731310	Legal Fees (Property & Casualty Insurance)
731311	Loss Control Services
731312	Sales Tax Collection Fee
731313	HVAC Contracted Services
731314	Land Services
731315	Security Officer Services
731316	Edulog Consultant
731317	Tax Compliance Consultant
731318	Parent Services
731319	Legal - All Other Attorneys
731320	Legal - Preis, Kraft & Roy
731321	Contract Services - Debris
731322	Contract Services - Repairs
731323	Technical Services
731324	Technical -Admin Conference & Workshops
731325	Employee Assessment
731400	COMMUNICATIONS
731401	Advertising
731402	Postage
731403	Telephone
731404	Maintenance Communication
731405	Radio Communications
731406	Printing & Publications
731407	System Telecommunications
731408	Cable TV Services
731409	Express Delivery Fees
731410	Telephone Service - Basic
731411	Phone Service - Long Distance
731412	Telecommunications - Other
731413	Phone-Moves, Adds, Changes
731414	Telephone Services - Moss Annex
731415	Phone Service - Sales Tax Office
731416	Internet Services
731417	Emergency Communications
731418	New Telephone Installation

LAFAYETTE PARISH SCHOOL SYSTEM
GENERAL FUND ADOPTED BUDGET
 Summary By Cost Center & School
 FY 2004-2005

20-Dec-04

2.44

Cost Center # and Name	Notes	Instruct or Non-Inst	Org Chart	Actual 2003-2004	ADOPTED BUDGET				
					FY 05-06	FY 06-07	FY 07-08	FY 08-09	
1101 Board		2	1	\$137,310	\$136,805				
1102 Superintendent's Office		2	1	290,859	285,000				
1113 System Travel/Workshops		2	1	4,852	5,800				
1114 Legal Services-Administration		2	1	51,176	54,898				
			1 Total	484,197	482,503				
1106 Rezoning/Desegregation		2	2	10,800	32,000				
1112 Elections Expense		2	2	0	65,000				
1301 Deputy Supt & Chief Financial Officer		2	2	146,723	150,085				
1302 Finance & Payroll		2	2	326,005	336,605				
1303 Purchasing		2	2	144,307	147,552				
1306 Warehouse		2	2	176,292	190,417				
1307 General & Administrative		2	2	196,886	216,179				
1308 Land Management		2	2	8,762	8,349				
1310 School Food Service		2	2	49,274	40,000				
1311 School Accounting Coordinator		2	2	43,521	48,241				
1312 Budget & Accounting		2	2	450,000	499,506				
1439 New School Year - Preliminary Costs		2	2	36,320	46,123				
1516 Pension Fund Fees		2	2	310,170	355,291				
1518 Other Increases		2	2	0	1,592,661				
1520 Fund Transfers		2	2	2,159,093	1,863,294				
1521 Encumbrance Carryover		2	2	0	346,067				
1525 Medicaid Administrative Outreach		2	2	2,116	2,500				
198 Reserves - All Schools		1	2	0	21,829				
			2 Total	4,060,269	5,961,699				
1116 Rental of Facilities		2	3	18,163	17,438				
1203 Maintenance		2	3	3,471,237	3,659,212				
1213 Energy Management Utilities		2	3	3,321,002	3,120,290				
1222 HVAC Maintenance		2	3	11,128	14,000				
1224 Physical Plant & Grounds		2	3	1,268,881	1,370,214				
1231 Bus Maintenance		2	3	707,271	686,580				
1309 Transportation		2	3	12,043,630	11,734,442				
			3 Total	20,841,312	20,602,176				
1107 Legal Services		2	4	39,882	50,000				
1109 Worker's Comp Payments		2	4	1,695,924	1,233,472				
1110 Insurance Administration		2	4	2,095,997	1,756,455				
1111 Risk Management		2	4	209,394	169,886				
1202 Personnel		2	4	541,075	477,213				
1512 Sabbatical Leave		1	4	509,862	592,887				
1514 Health & Life Insurance Premiums		2	4	4,761,909	5,294,346				
1515 Severance Pay-Sick Leave		2	4	491,670	354,066				
			4 Total	10,345,713	9,928,325				
1103 Public Relations		2	5	226,066	251,088				
1105 Business Partnership Coordinator		2	5	55,505	55,590				

Cost Center # and Name	Notes	Instruct or Non-Instr	Org Chart	Actual 2003-2004	ADOPTED BUDGET 2004-2005
1117 Other Community Relations		2	5	24,977	96,263
			5 Total	306,548	402,941
1204 Director of Schools		1	6	192,077	184,688
1206 Census & Attendance		1	6	345,097	356,052
1207 Behavior Clinic		1	6	306,982	302,757
1226 Middle School - Summer Program		1	6	74,517	61,177
1227 High School - Summer Program		1	6	65,541	73,542
1229 Leap Remediation Summer School		1	6	100,892	73,640
1401 Deputy Supt & Chief Academic Officer		1	6	486,841	555,508
1403 Supervisor of Vocational Education		1	6	285,206	342,206
1404 Director of Special Education Program		1	6	342,378	333,883
1405 LPSB Media Center		1	6	151,175	163,069
1406 Pupil Appraisal Program		1	6	2,372,376	2,459,454
1407 Supervisor of K-5		1	6	98,940	105,851
1408 Supervisor of K-5		1	6	96,610	108,487
1409 Supervisor - Reading/Dyslexia		1	6	123,473	127,372
1410 Supervisor of Athletics		1	6	115,040	133,641
1411 Supervisor of Music		1	6	117,141	120,283
1412 Supervisor of Language		1	6	82,259	92,933
1413 Supervisor - Math/Science		1	6	46,433	54,121
1414 L E A P		1	6	51,252	76,914
1420 Success For All - Reading		1	6	484,326	60,311
1421 Guidance, Testing, Student Records		1	6	213,919	242,052
1422 Substance Abuse		1	6	272,501	222,897
1423 Adult & Community Education		1	6	120,757	122,321
1424 Nursing Program/Health Services		1	6	365,833	382,892
1425 Grants Writer		1	6	82,367	113,906
1426 Low Performance Schools		1	6	17,627	23,390
1428 Textbooks		1	6	2,173,427	1,064,000
1431 High School Arts Program		1	6	53,020	49,133
1436 Driver's Education		1	6	58,197	97,199
1442 Testing Assessment & Evaluation		1	6	50,607	84,500
1445 Teacher Induction Program		1	6	63,830	65,236
1447 Option III		1	6	196,533	265,822
1449 Supervisor of 6 - 12 Reading		1	6	95,215	98,693
1458 Elementary Montessori		1	6	62,102	65,000
1459 Director- Schools of Choice		1	6	0	63,373
1460 Reading Facilitator-Non SFA		1	6	0	445,547
1508 Non-Public Textbooks		1	6	167,650	173,874
1513 Salary Enrichment (PIP)		1	6	579,137	689,562
1522 Reserve Expenditures - Sped Consortium		1	6	260,309	308,520
1523 Reserve Expenditures - Medicaid		1	6	106,259	153,382
			6 Total	10,877,846	10,517,188
1433 Alternative School - Charter		1	7	677,537	691,611
1440 Alternative School - CAPS/LAPS		1	7	1,302,117	1,304,812
1446 Jewelry Academy		1	7	88,837	92,252
1453 Moss Middle-Arts Academy		1	7	0	100,000
1456 Area Director-Comeaux	(1)	1	7	5,134	9,672
10 Paul Breaux Middle		1	7	3,328,130	3,266,833
14 Broussard Middle		1	7	2,219,898	2,308,073
22 Comeaux High		1	7	5,483,445	5,711,069

Cost Center # and Name	Notes	Instruct or Non-Inst	Org Chart	Actual 2003-2004	ADOPTED BUDGET		FY 05-06	FY 07-08	FY 08-09	FY 09-10
					2004-2005	2004-2005				
24 K. Drexel Elementary		1	7	1,916,751		2,019,473				
28 J. W. Faulk Elementary		1	7	1,940,900		2,007,194				
31 Ernest Gallet Elementary		1	7	2,819,809		2,846,617				
44 G. T. Lindon Elementary		1	7	1,916,872		1,911,249				
48 Milton Elementary		1	7	2,508,539		2,600,421				
52 N. P. Moss Middle		1	7	2,938,569		3,145,653				
56 Northside High		1	7	4,004,093		4,167,049				
58 Plantation Elementary		1	7	2,680,223		2,714,276				
70 Vermilion Elementary		1	7	1,309,838		1,412,467				
78 Youngsville Middle		1	7	2,064,789		2,124,681				
			7 Total	37,205,481		38,433,402				
1452 Health & Sciences Academy		1	8	51,692		75,864				
1455 Area Director-Lafayette	(1)	1	8	16,115		9,091				
02 Acadian Middle		1	8	2,130,628		\$2,201,331				
06 Alleman Middle		1	8	3,225,976		3,225,842				
08 Alice Boucher Elementary		1	8	2,160,913		2,235,831				
12 Broadmoor Elementary		1	8	2,621,193		2,720,231				
27 Evangeline Elementary		1	8	2,880,015		2,989,154				
38 Lafayette Middle		1	8	2,135,500		2,294,334				
40 Lafayette High		1	8	6,971,911		6,982,596				
46 Edgar Martin Middle		1	8	2,890,335		3,040,389				
50 S. J. Montgomery Elementary		1	8	3,015,746		3,172,911				
53 N. P. Moss Annex		1	8	210,874		203,029				
54 Myrtle Place Elementary		1	8	1,930,671		1,914,262				
68 Truman Elementary		1	8	493,186		522,307				
72 Career Center		1	8	1,573,692		1,566,926				
75 New - J. W. James Elementary		1	8	2,445,105		2,490,100				
76 Woodvale Elementary		1	8	2,654,892		2,768,761				
			8 Total	37,408,444		38,412,959				
1450 Banking Academy		1	9	44,625		45,476				
1451 Global Technology Academy		1	9	98,007		99,983				
1454 Area Director-Acadiana	(1)	1	9	8,790		8,946				
1457 Area Director-Carencro/Northside	(1)	1	9	3,876		9,324				
04 Acadiana High		1	9	5,538,755		5,821,957				
15 Charles M. Burke Elementary		1	9	2,774,391		2,688,026				
16 Carencro Middle		1	9	3,294,821		3,320,200				
18 Carencro Heights Elementary		1	9	1,889,492		1,936,786				
20 Carencro High		1	9	4,367,488		4,476,899				
26 Duson Elementary		1	9	1,168,619		1,089,633				
34 Judice Middle		1	9	1,862,342		1,964,043				
36 L. Leo Justice Elementary		1	9	1,198,298		1,260,893				
45 Live Oak Elementary		1	9	2,504,286		2,592,722				
57 Ossun Elementary		1	9	2,672,125		2,724,374				
60 Prairie Elementary		1	9	2,824,584		2,918,069				
61 Ridge Elementary		1	9	2,080,404		2,310,989				
62 Scott Middle		1	9	3,598,263		3,715,546				
74 Westside Elementary		1	9	1,575,790		1,626,659				
			9 Total	37,504,956		38,610,525				
1444 Center for Staff Development		1	10	4,968		6,750				
			10 Total	4,968		6,750				

Cost Center # and Name	Notes	Instruct or Non-Inst	Org Chart	Actual 2003-2004	ADOPTED BUDGET	
					2004-2005	FY 09-10
1304 Computer Services		1	11	382,072	470,809	
1415 Instructional Technology		1	11	1,825,639	1,465,900	
			11 Total	2,207,711	1,936,709	
1230 Hurricane Lili		1	12	374,958		
1313 Debt Service		2	12	4,937,632		
1322 Planning & Facilities		1	12	417,564		
1524 Donated Funds Events		2	12	3,198		
			12 Total	5,733,352	0	
1465 Area Director's-General	(2)	1	13			
197 Other School Adjustments		1	13	0	(3,304,496)	
199 Itinerate - All Schools		1	13	2,938,696	3,397,025	
			13 Total	2,938,696	92,529	
Grand Totals:				<u>169,919,493</u>	<u>\$ 165,387,706</u>	

Org Chart Legend

1	Easton
2	Gaudin
3	Comeaux
4	Bernard
5	Sutley
6	Lemoine
7	Brown
8	Landry
9	Cech
10	Bartlett
11	McDaniel
12	One-Time
13	Area Directors-Pool

Note 1 --- The original budget provided for 4 Area Directors. Later resources were divided into 3 Area Directors.

Note 2 --- The Area Directors use a pooled account for shared expenses.

Note 3 --- One-time expenditures which must be taken out of baseline.

Lafayette Parish School System
Preliminary Revenue Estimates for FY 05-06

		Scenarios		
		1	2	3
Sales Tax Projections	\$	\$565,188	\$847,781	\$1,130,375
	%	1%	1.5%	2%
MFP - Decline in students - 54 (Note 1)		(\$153,721)	(\$153,721)	(\$153,721)
Property Taxes - 2% Growth (Note 2)		\$693,265	\$693,265	\$693,265
Totals		\$1,104,732	\$1,387,325	\$1,669,919

Note 1- Excludes any state increase in the rate of revenue which may be dedicated to a specific purpose.

Note 2 - This is not a re-assessment year.

Lafayette Parish School System
Preliminary Cost Issues for FY 05-06
 (Not all cost items have been identified)

15-Dec-04

<u>Fund</u>	<u>Issue/Description</u>	<u>Appropriate Cost</u>
General Fund	Teacher Retirement System	up to \$500,000
General Fund	School Employees Retirement System	up to \$372,000
General Fund	Group Health Care Premiums	\$800,000
General Fund	Medicare-Employer Tax	\$230,000 to \$460,000
Capital Improvement Fund	Unitary Compliance	
	-Lighting	\$385,000
	-3 New Portables	?
Capital Improvement Fund	School Roof Replacements	\$520,000
Capital Improvement Fund	Electrical Inspection & Assessments 2 High Schools	?
Capital Improvement Fund	Annual Capital Needs	?
		<hr/>
	Preliminary Cost Estimate:	\$2,807,500 to \$3,037,500

"Seventy Percent" Instructional Evaluation by District - General Fund - FY 2001-2002

Rank	District	Grand Total Instructional Plus Support	Per Pupil Grand Total	Percent Instructional
1	Tangipahoa Parish	\$79,342,034	\$4,390	79.260%
2	Lafayette Parish	\$150,411,175	\$5,132	77.376%
3	Livingston Parish	\$91,857,315	\$4,627	77.240%
4	Lincoln Parish	\$29,793,139	\$4,446	76.590%
5	Webster Parish	\$34,489,511	\$4,443	76.517%
6	Concordia Parish	\$19,309,700	\$4,988	76.509%
7	Terrebonne Parish	\$104,429,195	\$5,383	76.094%
8	Ascension Parish	\$87,283,026	\$5,758	75.908%
9	City of Monroe	\$54,009,181	\$5,431	75.874%
10	Lafourche Parish	\$81,996,301	\$5,436	75.552%
11	St. James Parish	\$22,235,701	\$5,471	75.460%
12	Iberia Parish	\$77,252,715	\$5,359	75.388%
13	Franklin Parish	\$19,417,751	\$5,074	75.276%
14	St. Bernard Parish	\$48,093,400	\$5,609	74.994%
15	Claiborne Parish	\$15,325,757	\$5,452	74.882%
16	Avoyelles Parish	\$31,011,143	\$4,544	74.796%
17	St. Tammany Parish	\$199,728,888	\$6,083	74.700%
18	Acadia Parish	\$44,806,643	\$4,601	74.603%
19	Calcasieu Parish	\$169,347,412	\$5,352	74.528%
20	Evangeline Parish	\$28,305,718	\$4,437	74.493%
21	Rapides Parish	\$120,728,754	\$5,250	74.421%
22	Ouachita Parish	\$96,199,743	\$5,417	74.360%
23	Iberville Parish	\$26,638,477	\$5,530	74.327%
24	Caddo Parish	\$269,159,391	\$6,000	74.159%
25	St. Landry Parish	\$77,862,545	\$5,080	74.073%
26	West Carroll Parish	\$10,679,535	\$4,352	73.648%
27	Bienville Parish	\$13,459,540	\$5,233	73.448%
28	DeSoto Parish	\$30,957,146	\$6,336	73.322%
29	Vermilion Parish	\$42,521,213	\$4,877	73.317%
30	Washington Parish	\$25,956,299	\$5,682	73.302%
31	Bossier Parish	\$98,487,122	\$5,296	73.128%
32	St. Martin Parish	\$43,336,396	\$5,087	73.110%
33	Richland Parish	\$18,733,723	\$5,245	73.097%
34	Jefferson Davis Parish	\$31,746,173	\$5,480	73.015%
35	Sabine Parish	\$20,605,074	\$4,779	72.982%
36	Natchitoches Parish	\$35,336,308	\$5,092	72.910%
37	LaSalle Parish	\$14,585,946	\$5,496	72.871%
38	Vernon Parish	\$54,315,495	\$5,461	72.869%
39	St. Mary Parish	\$57,068,051	\$5,416	72.527%
40	East Feliciana Parish	\$14,467,376	\$5,612	72.505%
41	Jefferson Parish	\$276,264,099	\$5,442	72.380%
42	St. John the Baptist Parish	\$41,743,408	\$6,706	72.298%
43	Madison Parish	\$11,780,430	\$4,818	72.113%
44	Union Parish	\$16,398,650	\$4,651	72.087%
45	Morehouse Parish	\$25,623,923	\$4,876	71.994%
46	Caldwell Parish	\$8,086,583	\$4,267	71.967%
47	Allen Parish	\$22,988,494	\$5,307	71.893%
48	Red River Parish	\$9,359,736	\$5,417	71.878%
49	Grant Parish	\$17,193,120	\$4,784	71.607%
50	St. Charles Parish	\$71,693,024	\$7,301	71.597%
51	Beauregard Parish	\$31,638,635	\$5,249	71.531%
52	City of Bogalusa	\$17,428,153	\$5,662	71.037%
53	Assumption Parish	\$25,935,312	\$5,611	70.851%
54	East Carroll Parish	\$9,322,604	\$5,339	70.608%
55	Orleans Parish	\$378,632,901	\$5,174	70.450%
56	E. Baton Rouge Parish	\$289,053,522	\$5,522	70.368%
57	W. Baton Rouge Parish	\$21,879,750	\$5,944	70.099%
58	Pointe Coupee Parish	\$18,655,902	\$5,817	69.893%
59	Jackson Parish	\$16,603,570	\$6,563	69.712%
60	Catahoula Parish	\$9,799,441	\$5,323	69.530%
61	West Feliciana Parish	\$16,665,132	\$6,944	69.223%
62	St. Helena Parish	\$7,140,554	\$5,064	68.907%
63	Winn Parish	\$12,643,090	\$4,428	68.666%
64	Cameron Parish	\$13,996,974	\$7,449	67.909%
65	Tensas Parish	\$6,255,714	\$6,068	66.303%
66	Plaquemines Parish	\$31,636,649	\$6,426	65.523%
	STATE TOTAL	\$3,899,709,382	\$5,379	73.43%

QUINTILE 1	\$711,797,644	\$4,944	74.224%
QUINTILE 2	\$823,797,208	\$5,390	74.305%
QUINTILE 3	\$735,711,605	\$5,613	74.120%
QUINTILE 4	\$703,269,494	\$5,335	72.475%
QUINTILE 5	\$925,133,431	\$5,595	72.238%
STATE TOTAL	\$3,899,709,382	#REF!	73.43%

Current Expenditures - FY 2001-2002

LEA	DISTRICT	Current Expenditures	October 1, 2001		Current Expenditures Per Pupil
			Elementary	Secondary Enrollment	
45	ST. CHARLES	\$81,460,454		9,819	\$8,296
54	TENSAS	\$8,539,205		1,031	\$8,282
12	CAMERON	\$15,339,737		1,879	\$8,164
63	WEST FELICIANA	\$19,410,882		2,400	\$8,088
48	ST. JOHN	\$48,644,138		6,225	\$7,814
16	DESOTO	\$37,625,155		4,886	\$7,701
24	IBERVILLE	\$36,850,975		4,817	\$7,650
41	RED RIVER	\$13,028,041		1,728	\$7,539
25	JACKSON	\$18,556,851		2,530	\$7,335
17	EAST BATON ROUGE	\$383,944,867		52,350	\$7,334
38	PLAQUEMINES	\$35,957,079		4,923	\$7,304
7	BIENVILLE	\$18,782,356		2,572	\$7,303
39	POINTE COUPEE	\$23,337,697		3,207	\$7,277
47	ST. JAMES	\$29,505,889		4,064	\$7,260
18	EAST CARROLL	\$12,333,659		1,746	\$7,064
9	CADDO	\$313,322,265		44,859	\$6,985
61	WEST BATON ROUGE	\$25,525,424		3,681	\$6,934
52	ST. TAMMANY	\$227,283,921		32,834	\$6,922
19	EAST FELICIANA	\$17,814,231		2,578	\$6,910
4	ASSUMPTION	\$31,822,596		4,622	\$6,885
13	CATAHOULA	\$12,651,970		1,841	\$6,872
66	CITY OF BOGALUSA	\$21,032,032		3,078	\$6,833
64	WINN	\$19,475,895		2,855	\$6,822
14	CLAIBORNE	\$19,155,509		2,811	\$6,814
59	WASHINGTON	\$30,945,060		4,568	\$6,774
40	RAPIDES	\$154,471,172		22,996	\$6,717
15	CONCORDIA	\$25,921,303		3,871	\$6,696
26	JEFFERSON	\$338,698,313		50,766	\$6,672
27	JEFFERSON DAVIS	\$38,434,752		5,793	\$6,635
46	ST. HELENA	\$9,319,566		1,410	\$6,610
35	NATCHITOCHE	\$45,766,610		6,940	\$6,595
3	ASCENSION	\$99,706,193		15,159	\$6,577
29	LAFOURCHE	\$99,041,491		15,085	\$6,566
65	CITY OF MONROE	\$65,173,808		9,944	\$6,554
23	IBERIA	\$94,156,886		14,415	\$6,532
2	ALLEN	\$28,200,345		4,332	\$6,510
34	MOREHOUSE	\$34,159,388		5,255	\$6,500
44	ST. BERNARD	\$55,732,870		8,575	\$6,499
30	LASALLE	\$17,138,366		2,654	\$6,458
58	VERNON	\$64,130,360		9,946	\$6,448
51	ST. MARY	\$67,926,034		10,537	\$6,446
36	ORLEANS	\$471,717,415		73,185	\$6,446
42	RICHLAND	\$22,966,610		3,572	\$6,430
31	LINCOLN	\$42,170,258		6,701	\$6,293
55	TERREBONNE	\$121,866,821		19,401	\$6,281
49	ST. LANDRY	\$96,096,939		15,327	\$6,270
11	CALDWELL	\$11,847,670		1,895	\$6,252
37	OUACHITA	\$110,706,682		17,760	\$6,233
33	MADISON	\$15,188,754		2,445	\$6,212
50	ST. MARTIN	\$52,641,781		8,519	\$6,179
10	CALCASIEU	\$193,503,502		31,644	\$6,115
8	BOSSIER	\$112,775,995		18,595	\$6,065
43	SABINE	\$26,035,165		4,312	\$6,038
21	FRANKLIN	\$23,064,257		3,827	\$6,027
6	BEAUREGARD	\$36,170,809		6,027	\$6,001
28	LAFAYETTE	\$175,363,828		29,310	\$5,983
60	WEBSTER	\$46,337,520		7,762	\$5,970
57	VERMILION	\$52,046,921		8,719	\$5,969
1	ACADIA	\$57,420,918		9,739	\$5,896
22	GRANT	\$21,106,335		3,594	\$5,873
56	UNION	\$20,512,064		3,526	\$5,817
20	EVANGELINE	\$36,744,419		6,379	\$5,760
5	AVOYELLES	\$39,177,669		6,824	\$5,741
53	TANGIPAHOA	\$100,901,374		18,075	\$5,582
62	WEST CARROLL	\$13,257,162		2,454	\$5,402
32	LIVINGSTON	\$106,721,430		19,853	\$5,376
	State Total	\$4,746,665,643		725,027	\$6,547

Table 171. Current expenditure per pupil in average daily attendance in public elementary and secondary schools, by state or jurisdiction: Selected years, 1959-60 to 2000-01

State or jurisdiction	Unadjusted dollars														
	1959-60	1969-70	1979-80	1980-81	1985-86	1989-90	1990-91	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
United States ...	##	\$816	\$2,272	\$2,502	\$3,756	\$4,980	\$5,258	\$5,989	\$6,147	\$6,393	\$6,676	\$7,013	\$7,394	\$7,898	
Alabama	241	544	1,612	1,985	2,565	3,327	3,627	4,405	4,716	4,903	5,166	5,512	5,758	6,052	
Alaska	546	1,123	4,728	5,688	8,304	8,431	8,330	8,963	9,012	9,097	9,074	9,209	9,668	9,998	
Arizona	404	720	1,971	2,258	3,336	4,053	4,309	4,778	4,860	4,940	5,122	5,235	5,478	5,766	
Arkansas	225	568	1,574	1,701	2,658	3,485	3,700	4,459	4,710	4,840	4,999	5,193	5,628	5,942	
California	424	867	2,268	2,475	3,543	4,391	4,491	4,992	5,108	5,414	5,795	6,045	6,401	7,063	
Colorado	396	738	2,421	2,693	3,975	4,720	5,064	5,443	5,521	5,728	6,099	6,386	6,702	7,082	
Connecticut	436	951	2,420	2,876	4,743	7,837	7,853	8,817	8,817	8,901	9,218	9,620	10,122	10,525	
Delaware	456	900	2,861	3,018	4,610	5,799	5,974	7,030	7,267	7,804	7,963	8,336	8,809	9,720	
District of Columbia	431	1,018	3,259	3,441	5,337	8,955	9,377	9,335	9,565	9,019	9,225	10,611	11,935	12,046	
Florida	318	732	1,889	2,401	3,529	4,997	5,276	5,718	5,894	5,986	6,183	6,443	6,383	6,620	
Georgia	253	588	1,625	1,708	2,966	4,275	4,466	5,193	5,377	5,708	6,059	6,534	6,903	7,431	
Hawaii	325	841	2,322	2,604	3,807	4,448	5,166	6,078	6,051	6,144	6,409	6,648	7,090	7,106	
Idaho	290	603	1,659	1,856	2,484	3,078	3,386	4,210	4,465	4,732	5,012	5,379	5,644	6,077	
Illinois	438	909	2,587	2,704	3,781	5,118	5,520	6,136	6,128	6,557	7,111	7,676	8,084	8,672	
Indiana	369	728	1,882	2,010	3,275	4,606	4,930	5,826	6,040	6,605	6,786	7,249	7,652	8,128	
Iowa	368	844	2,326	2,668	3,619	4,453	4,679	5,483	5,772	6,047	6,295	6,548	6,925	7,340	
Kansas	348	771	2,173	2,559	3,829	4,752	4,874	5,817	5,971	6,158	6,406	6,708	6,962	7,672	
Kentucky	233	545	1,701	1,784	2,486	3,745	4,354	5,217	5,545	5,929	6,125	6,501	6,784	7,174	
Louisiana	372	648	1,792	2,469	3,187	3,903	4,196	4,761	4,988	5,201	5,644	6,019	6,256	6,553	
Maine	283	692	1,824	1,934	3,472	5,373	5,458	6,428	6,546	6,880	7,238	7,688	8,247	8,879	
Maryland	393	918	2,598	2,914	4,447	6,275	6,654	7,245	7,382	7,543	7,812	7,865	8,273	8,829	
Massachusetts	409	859	2,819	2,940	4,562	6,237	6,366	7,287	7,613	7,818	8,299	8,750	9,375	10,073	
Michigan	415	904	2,640	3,037	4,176	5,546	5,883	6,994	7,166	7,568	7,717	8,142	8,886	9,031	
Minnesota	425	904	2,387	2,673	3,941	4,971	5,239	6,000	6,162	6,371	6,795	7,183	7,499	7,960	
Mississippi	206	501	1,664	1,605	2,362	3,094	3,187	4,080	4,250	4,312	4,575	4,871	5,356	5,535	
Missouri	344	709	1,936	2,172	3,189	4,507	4,754	5,383	5,626	5,823	6,096	6,393	6,764	7,265	
Montana	411	782	2,476	2,683	4,091	4,736	5,204	5,692	5,847	6,112	6,448	6,768	6,990	7,484	
Nebraska	337	736	2,150	2,384	3,634	4,842	5,038	5,935	6,083	6,472	6,584	6,856	7,360	7,688	
Nevada	430	769	2,088	2,078	3,440	4,117	4,653	5,160	5,320	5,541	5,758	5,934	6,148	6,150	

New Hampshire	347	723	1,916	2,265	3,542	5,304	5,685	5,859	5,958	6,236	6,487	6,780	7,082	7,656
New Jersey	388	1,016	3,191	3,254	5,570	8,139	8,756	9,774	9,955	10,211	10,233	10,748	10,903	11,752
New Mexico	363	707	2,034	2,329	3,195	3,515	3,895	4,577	4,587	4,674	4,984	5,363	5,835	6,238
New York	562	1,327	3,462	3,741	6,011	8,062	8,565	9,623	9,549	9,658	9,970	10,514	10,957	11,887
North Carolina	237	612	1,754	2,001	2,948	4,290	4,548	5,077	5,090	5,315	5,667	6,088	6,505	6,824
North Dakota	367	690	1,920	2,275	3,483	4,189	4,199	4,795	4,979	5,198	5,353	5,820	6,078	6,467
Ohio	365	730	2,075	2,303	3,527	5,045	5,245	6,162	6,266	6,517	6,808	7,254	7,816	8,403
Oklahoma	311	604	1,926	2,199	3,146	3,508	3,843	4,845	4,881	5,150	5,389	5,684	5,770	6,458
Oregon	448	925	2,692	3,100	4,141	5,474	5,683	6,436	6,615	6,792	7,348	7,787	8,129	8,545
Pennsylvania	409	882	2,535	2,824	4,325	6,228	6,541	7,109	7,492	7,686	7,777	8,026	8,380	8,847
Rhode Island	413	891	2,601	2,927	4,667	6,368	6,343	7,715	7,936	8,307	8,627	9,049	9,646	10,116
South Carolina	220	613	1,752	1,734	3,058	4,082	4,352	4,797	5,096	5,371	5,643	6,003	6,545	7,210
South Dakota	347	690	1,908	1,991	3,051	3,731	3,965	4,775	4,780	4,936	5,281	5,613	6,037	6,581
Tennessee	238	566	1,635	1,794	2,612	3,664	3,782	4,388	4,548	5,011	5,274	5,521	5,837	6,108
Texas	332	624	1,916	2,006	3,298	4,150	4,438	5,222	5,473	5,736	5,910	6,161	6,771	7,039
Utah	322	626	1,657	1,819	2,390	2,764	2,960	3,656	3,867	4,045	4,256	4,478	4,692	5,029
Vermont	344	807	1,997	2,475	4,031	6,227	6,738	6,750	6,837	7,171	7,500	7,984	8,799	9,559
Virginia	274	708	1,970	2,179	3,520	4,672	4,902	5,327	5,433	5,677	5,936	6,129	6,491	7,664
Washington	420	915	2,568	2,542	3,881	4,702	5,000	5,906	6,074	6,182	6,535	6,595	6,914	7,312
West Virginia	258	670	1,920	2,146	3,528	4,360	4,911	6,107	6,325	6,519	6,779	7,189	7,637	8,148
Wisconsin	413	883	2,477	2,738	4,168	5,524	5,871	6,930	7,094	7,398	7,680	8,062	8,299	8,797
Wyoming	450	856	2,527	2,967	5,114	5,577	5,638	6,160	6,243	6,448	6,718	7,393	7,944	8,466
Outlying areas														
American Samoa	---	---	---	---	1,387	1,908	2,033	2,046	2,159	2,393	2,243	2,354	2,807	2,743
Guam	236	820	---	---	3,383	4,234	4,596	5,080	4,947	5,124	5,286	---	---	---
Northern Marianas	---	---	---	---	2,552	3,007	4,425	6,123	5,863	6,827	7,016	5,973	5,720	5,193
Puerto Rico	106	---	---	---	1,325	1,750	1,913	2,742	3,039	3,229	3,648	3,771	3,859	4,191
Virgin Islands	271	---	---	---	3,223	6,767	6,002	6,003	6,155	6,274	6,758	7,714	7,238	7,795

---Not available.

\1\Based on the Consumer Price Index, prepared by the Bureau of Labor Statistics, U.S. Department of Labor, adjusted to a school-year basis. These data do not reflect differences in inflation rates from state to state.

\2\Estimated by the National Center for Education Statistics.

NOTE: Beginning in 1980-81, state administration expenditures are excluded. Beginning in 1989-90, extensive changes were made in the data collection procedures. There are discrepancies in average daily attendance reporting practices from state to state. Some data have been revised from previously published figures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Statistics of State School Systems; and The NCES Common Core of Data (CCD), "National Public Education Financial Survey," 1985-86 through 2000-01. (This table was prepared August 2003.)

Digest of Education Statistics, 2003
Chapter 2. Elementary and Secondary Education
 2003 List of Tables || Digest Home

• Download this table as a Microsoft Excel spreadsheet (57 kb).

Table 168. Total and current expenditures per pupil in fall enrollment in public elementary and secondary education, by function and state or jurisdiction: 2000-01

State or jurisdiction	Current expenditures, capital expenditures, and interest on school debt														
	Current expenditures														
	Total	Instruc-tion	Total	Stu-dents\3\	Instruc-tion\4\	General admini-stration\8\	School admini-stration\9\	Operation and main-tenance\10\	Student transpor-tation\11\	Other support services\12\	Food ser-vices\13\	Enter-prise opera-tions\14\	Capital out-lay\15\	In-terest on school debt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
United States	\$8,589	\$7,376	\$4,539	\$2,528	\$368	\$337	\$151	\$415	\$719	\$298	\$241	\$293	\$16	\$998	\$215
Alabama	6,718	5,885	3,629	1,854	263	220	154	360	509	248	100	402	0	719	114
Alaska	10,492	9,216	5,300	3,603	581	499	163	526	1,182	347	305	266	46	1,129	147
Arizona	7,752	5,278	3,012	1,915	353	151	92	290	603	202	224	351	0	2,060	414
Arkansas	6,224	5,568	3,400	1,856	259	232	201	332	488	197	147	311	0	530	127
California	8,088	6,987	4,343	2,379	284	405	56	485	657	170	321	259	7	1,036	64
Colorado	7,836	6,567	3,755	2,574	261	287	93	422	666	200	645	215	23	934	335
Connecticut	11,609	10,127	6,469	3,286	554	352	206	553	932	460	229	282	91	1,247	235
Delaware	10,258	8,958	5,448	3,102	405	129	99	501	988	489	491	408	0	1,178	122
District of Columbia	15,078	12,046	5,982	5,726	1,190	1,307	329	532	1,286	782	299	339	0	2,671	361
Florida	7,512	6,170	3,600	2,270	312	381	70	373	668	263	204	300	0	1,180	162
Georgia	8,176	6,929	4,394	2,178	316	352	92	422	546	262	188	352	5	1,122	125
Hawaii	7,466	6,596	3,973	2,236	478	256	180	402	625	117	178	387	0	646	225
Idaho	6,365	5,725	3,511	1,963	326	225	145	339	543	267	119	250	0	516	124
Illinois	9,170	7,643	4,565	2,826	464	315	250	403	807	340	247	251	0	1,288	240
Indiana	9,124	7,630	4,700	2,623	335	244	138	431	831	418	225	308	0	855	638
Iowa	7,865	6,930	4,059	2,353	448	347	196	362	614	215	173	306	211	818	116

Total and current expenditures per pupil in fall enrollment in public elementary and secondary education, by function and state or jurisdiction: 2000-01

Kansas	7,624	6,925	4,061	2,543	389	308	254	428	724	272	168	321	0	466	234
Kentucky	6,445	6,079	3,725	2,033	234	295	179	350	533	304	139	320	0	252	114
Louisiana	6,727	6,037	3,638	2,003	245	268	141	330	565	323	131	396	0	552	138
Maine	9,096	8,232	5,506	2,446	262	251	163	455	798	371	146	280	0	679	185
Maryland	9,317	8,256	5,057	2,790	355	444	78	536	682	402	292	250	159	966	95
Massachusetts	9,953	9,509	6,307	2,866	452	323	185	415	872	399	220	336	0	1,185	259
Michigan	8,829	8,278	4,832	3,196	520	390	190	514	873	341	369	250	0	1,223	328
Minnesota	9,137	7,645	4,748	2,580	266	439	214	322	692	416	231	317	0	1,144	348
Mississippi	5,755	5,175	3,126	1,712	216	216	160	296	505	225	94	336	1	455	125
Missouri	7,673	6,657	4,039	2,327	310	292	207	399	678	315	125	291	0	786	230
Montana	7,208	6,726	4,150	2,303	327	258	205	356	700	294	163	266	8	408	74
Nebraska	8,298	7,223	4,504	2,184	286	271	277	367	657	197	129	286	249	922	152
Nevada	7,893	5,807	3,628	1,995	221	231	94	415	567	232	235	185	0	1,693	393
New Hampshire	8,245	7,286	4,733	2,317	466	209	247	407	624	315	48	236	0	801	158
New Jersey	12,485	11,248	6,668	4,240	972	361	318	596	1,140	627	226	274	66	1,048	188
New Mexico	7,371	6,313	3,511	2,496	621	282	189	367	932	303	102	302	4	952	106
New York	11,938	10,716	7,274	3,150	353	297	227	445	977	524	326	292	0	922	301
North Carolina	7,633	6,346	4,024	1,964	331	217	127	420	493	223	154	358	0	1,105	181
North Dakota	6,716	6,125	3,645	1,973	219	187	301	297	558	285	126	299	208	523	69
Ohio	8,668	7,571	4,428	2,879	412	460	194	446	718	339	310	263	1	932	165
Oklahoma	6,516	6,019	3,483	2,149	377	189	171	320	703	198	191	322	64	437	60
Oregon	8,531	7,528	4,424	2,844	478	326	123	471	656	319	471	239	21	768	236
Pennsylvania	9,640	8,210	5,127	2,775	382	295	249	361	848	392	241	293	16	1,047	382
Rhode Island	9,663	9,315	6,007	3,067	704	358	144	471	796	399	203	240	0	1,175	173
South Carolina	8,089	6,631	3,968	2,299	437	402	87	399	599	203	172	340	25	1,270	188
South Dakota	7,453	6,191	3,671	2,196	324	274	209	321	625	218	226	307	16	1,118	144
Tennessee	6,875	5,687	3,664	1,743	193	307	110	295	552	197	91	280	0	992	196
Texas	8,046	6,539	3,952	2,260	317	363	108	359	727	172	215	326	0	1,206	301
Utah	5,578	4,674	3,024	1,369	169	197	47	281	446	141	89	246	35	764	141
Vermont	9,914	9,153	5,930	2,973	626	312	226	599	731	292	188	246	3	610	151
Virginia	8,418	7,281	4,493	2,503	343	445	110	431	718	338	118	283	2	972	165
Washington	8,073	6,750	4,007	2,415	472	311	154	327	668	265	217	221	108	1,035	289
West Virginia	8,083	7,534	4,629	2,467	253	203	194	412	796	500	109	438	0	511	38
Wisconsin	9,595	8,243	5,109	2,872	388	425	214	426	731	334	356	261	0	1,036	316
Wyoming	8,693	7,835	4,738	2,833	456	314	161	466	853	333	250	262	3	756	101
Outlying areas															
American Samoa	2,935	2,588	1,054	1,028	432	176	32	118	159	36	73	507	0	347	0
Guam															
Northern Marianas	5,684	4,655	3,774	599	59	10	486	0	31	7	6	282	0	1,029	0
Puerto Rico	3,790	3,685	2,577	760	116	47	63	0	366	70	98	348	0	73	31
Virgin Islands	6,913	6,437	4,037	2,056	362	205	299	402	458	222	108	307	37	477	0

http://nces.ed.gov/programs/digest/d03/tables/dt168.asp

12/15/2004

---Not available.

- \1\Includes expenditures for property and for building and alterations completed by school district staff or contractors.
- \2\Includes expenditures for operations funded by sales of products or services (e.g., school bookstore or computer time).
- \3\Includes expenditures for health, attendance, and speech pathology services.
- \4\Includes expenditures for curriculum development, staff training, libraries, and media and computer centers.

NOTE: Excludes expenditures for state education agencies. "0" indicates none or less than \$0.50. Some data have been revised from previously published figures. Detail may not sum to totals due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, The NCES Common Core of Data (CCD), "National Public Education Financial Survey," 2000-01. (This table was prepared August 2003.)

[[Back to Top](#)]

**NCES
Headlines**

- [JUST RELEASED! 2003 Trends in International Mathematics and Science Study \(TIMSS\)](#)
- [NEW! PISA \(International\) 2003 Results from the US Perspective](#)
- [NEW Publication! Indicators of School Crime and Safety: 2004](#)

[NCES Home](#) | [Publications](#) | [Surveys & Programs](#) | [Quick Tables & Figures](#) | [Data Tools](#)
[Search](#) | [Help](#) | [News Flash](#) | [NCES Staff](#) | [Contact NCES](#) | [Site Index](#)

National Center for Education Statistics

Institute of Education Sciences, U.S. Dept. of Education
(map) 1990 K Street, NW, Washington, DC 20006, USA, Phone: (202) 502-7300