

# Budget at a Glance 2018-19



USD 467 - Leoti



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)

# Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2018-19.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

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

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	3,090,201	53%	3,249,029	50%	5%	3,601,180	48%	11%
Student Support Services	77,228	1%	77,716	1%	1%	84,250	1%	8%
Instructional Support Services	119,027	2%	137,371	2%	15%	134,572	2%	-2%
Administration & Support	679,508	12%	719,642	11%	6%	769,525	10%	7%
Operations & Maintenance	773,048	13%	695,752	11%	-10%	715,719	10%	3%
Transportation	188,368	3%	253,192	4%	34%	327,568	4%	29%
Food Services	238,595	4%	252,118	4%	6%	265,385	4%	5%
Capital Improvements	64,052	1%	120,506	2%	88%	611,465	8%	407%
Debt Services	312,511	5%	340,650	5%	9%	316,250	4%	-7%
Other Costs	263,349	5%	659,081	10%	150%	673,800	9%	2%
<b>Total Expenditures*</b>	<b>5,805,887</b>	<b>100%</b>	<b>6,505,057</b>	<b>100%</b>	<b>12%</b>	<b>7,499,714</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$15,319		\$16,489		8%	\$18,292		11%
<b>Current Expenditures**</b>	<b>5,104,129</b>	<b>100%</b>	<b>5,330,254</b>	<b>100%</b>	<b>4%</b>	<b>5,763,199</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$13,467		\$13,511		0%	\$14,057		4%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	3,042,015	52%	3,216,122	49%	-3%	3,561,180	47%	-2%
Instruction*** (Current Expenditures)	3,042,015	60%	3,216,122	60%	0%	3,561,180	62%	2%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

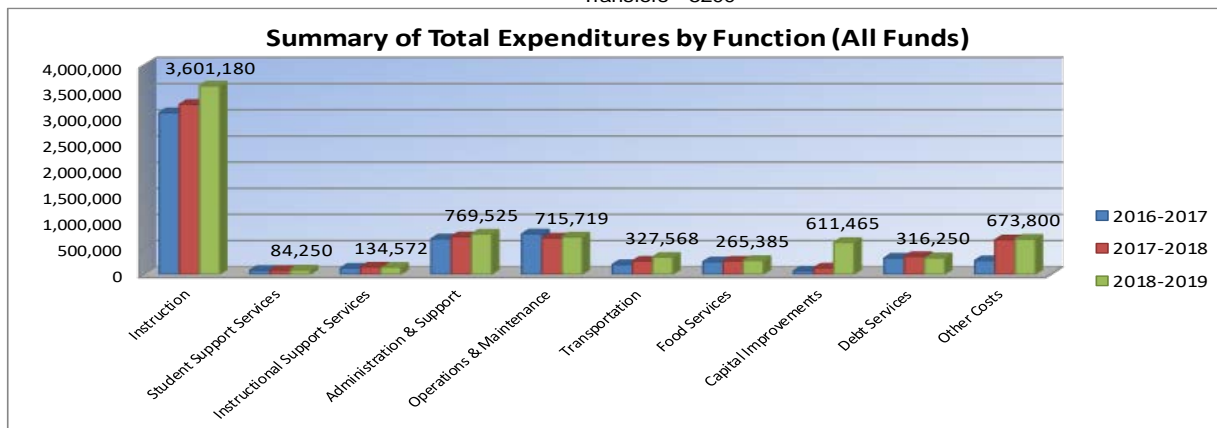
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

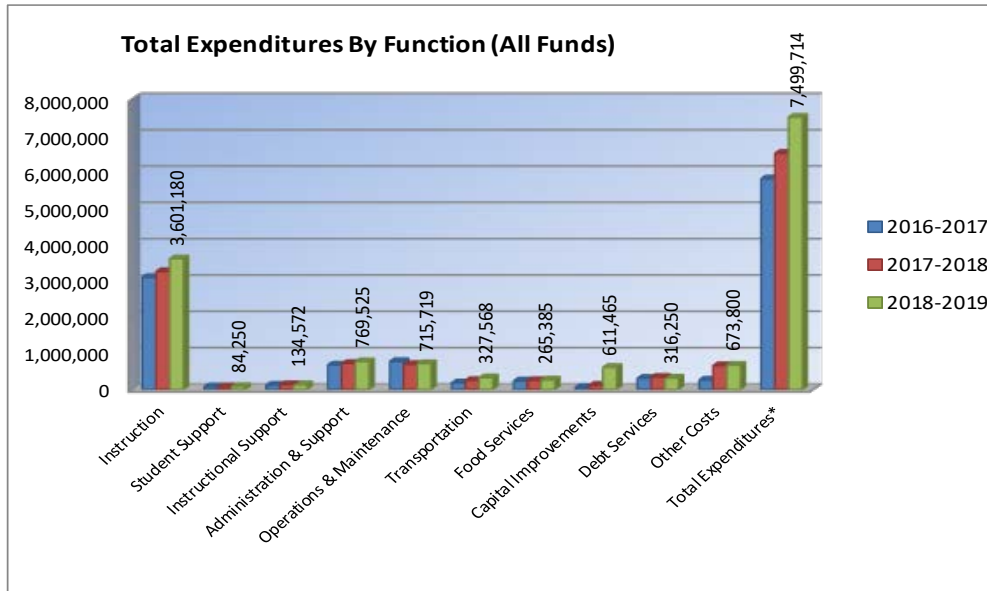
Further definition of what goes into each category:

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



**Total Expenditures By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	3,090,201	3,249,029	3,601,180
Student Support	77,228	77,716	84,250
Instructional Support	119,027	137,371	134,572
Administration & Support	679,508	719,642	769,525
Operations & Maintenance	773,048	695,752	715,719
Transportation	188,368	253,192	327,568
Food Services	238,595	252,118	265,385
Capital Improvements	64,052	120,506	611,465
Debt Services	312,511	340,650	316,250
Other Costs	263,349	659,081	673,800
<b>Total Expenditures*</b>	<b>5,805,887</b>	<b>6,505,057</b>	<b>7,499,714</b>

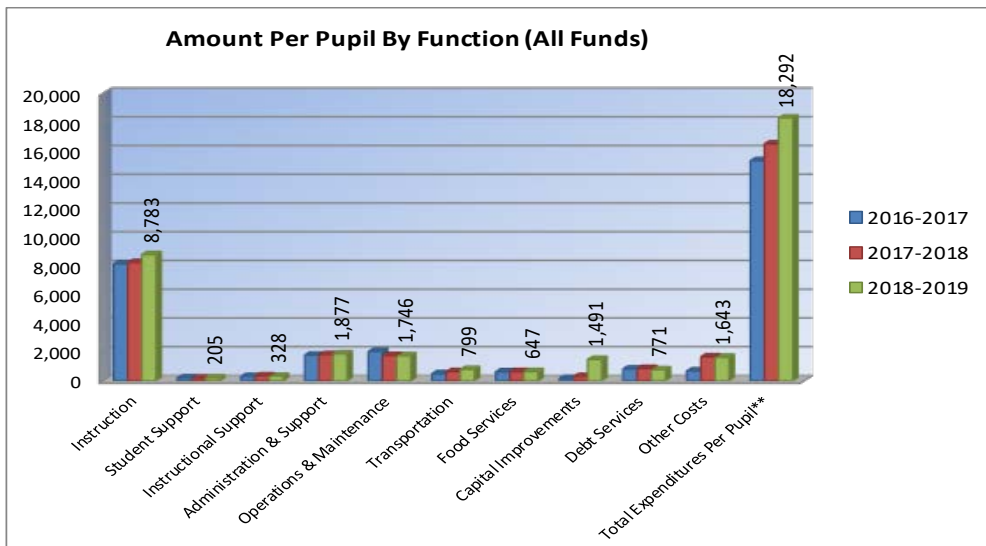


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	8,154	8,236	8,783
Student Support	204	197	205
Instructional Support	314	348	328
Administration & Support	1,793	1,824	1,877
Operations & Maintenance	2,040	1,764	1,746
Transportation	497	642	799
Food Services	630	639	647
Capital Improvements	169	305	1,491
Debt Services	825	863	771
Other Costs	695	1,671	1,643
<b>Total Expenditures Per Pupil**</b>	<b>15,319</b>	<b>16,489</b>	<b>18,292</b>
Enrollment (FTE)*	379.0	394.5	410.0

\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

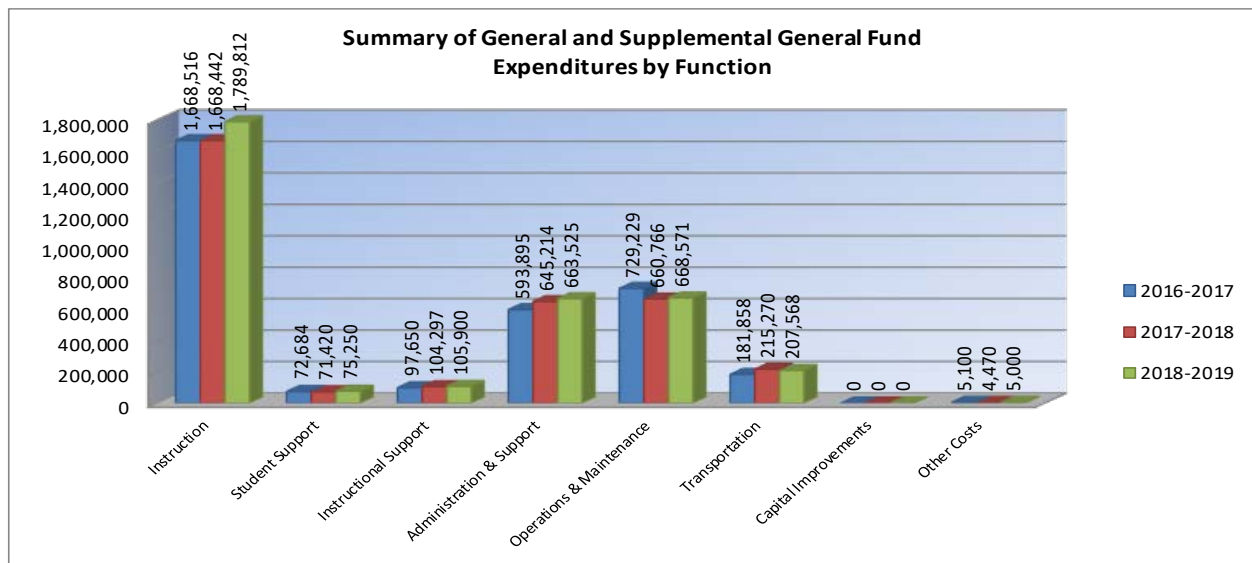


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

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

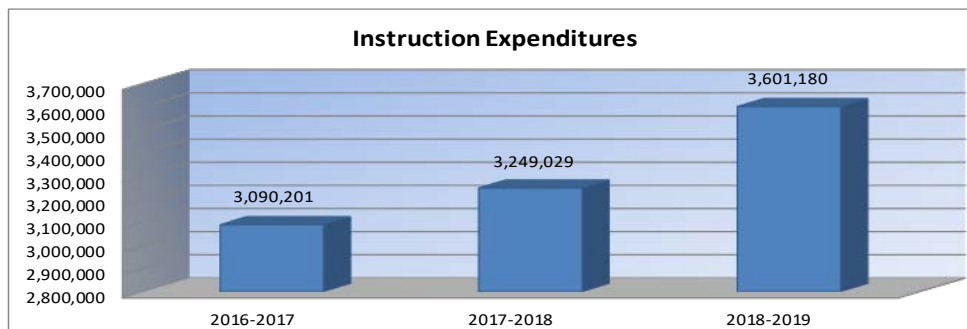
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,668,516	50%	1,668,442	50%	0%	1,789,812	51%	7%
Student Support	72,684	2%	71,420	2%	-2%	75,250	2%	5%
Instructional Support	97,650	3%	104,297	3%	7%	105,900	3%	2%
Administration & Support	593,895	18%	645,214	19%	9%	663,525	19%	3%
Operations & Maintenance	729,229	22%	660,766	20%	-9%	668,571	19%	1%
Transportation	181,858	5%	215,270	6%	18%	207,568	6%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,100	0%	4,470	0%	-12%	5,000	0%	12%
<b>Total Expenditures</b>	<b>3,348,932</b>	<b>100%</b>	<b>3,369,879</b>	<b>100%</b>	<b>1%</b>	<b>3,515,626</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$8,836		\$8,542		-3%	\$8,575		0%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



## Instruction Expenditures (1000)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,617,596	1,616,861	0%	1,720,664	6%
Federal Funds	136,669	124,608	-9%	106,101	-15%
Supplemental General	50,920	51,581	1%	69,148	34%
At Risk (4yr Old)	63,769	64,092	1%	66,000	3%
At Risk (K-12)	362,170	326,333	-10%	326,412	0%
Bilingual Education	165,384	215,097	30%	225,739	5%
Virtual Education	0	0	0%	0	0%
Capital Outlay	48,186	32,907	-32%	40,000	22%
Driver Education	4,673	7,899	69%	6,680	-15%
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	328,953	338,705	3%	352,812	4%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	71,316	147,455	107%	151,013	2%
Gifts/Grants	42,008	35,208	-16%	227,074	545%
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	151,619	235,143	55%	309,537	32%
Contingency Reserve	0	0	0%		
Text Book & Student Material	18,430	17,707	-4%		
Activity Fund	28,508	35,433	24%		
Bond and Interest #1	0	0	0%	0	0%
Bond and 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%
<b>SUBTOTAL</b>	<b>3,090,201</b>	<b>3,249,029</b>	<b>5%</b>	<b>3,601,180</b>	<b>11%</b>
Enrollment (FTE)*	379.0	394.5	4%	410.0	4%
Amount per Pupil	8,154	8,236	1%	8,783	7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>3,090,201</b>	<b>3,249,029</b>	<b>5%</b>	<b>3,601,180</b>	<b>11%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

\*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	3,391,976	0	3,391,976	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,199,014	72,321	27,098			0	1,099,595	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	66,000	0		0	0	54,000	12,000	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	326,412	0		0	0	326,412	0	0
Bilingual Education	225,739	0		0	0	215,739	10,000	0
Virtual Education	0	0				0	0	0
Capital Outlay	1,420,265	949,473	0	0	0	0	444,464	-26,328
Driver Training	6,980	15,505	2,340	0	0	0	1,900	12,765
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	258,385	31,444	2,080	131,524	0	32,000	84,506	23,169
Professional Development	2,210	1,331	938	0	0	0	0	59
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	352,812	37,812	0	5,000	0	300,000	10,000	0
Career and Postsecondary Education	152,213	0	0	0	0	147,213	5,000	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund								XXXXXXXXXX
Gifts and Grants	262,922	162,922	0				100,000	0
Textbook & Student Materials Revolving		34,002						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	477,537	0	477,537			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		315,722						XXXXXXXXXX
Activity Funds		4,930						XXXXXXXXXX
Bond and Interest # 1	0	0	0	0	0		0	0
Bond and Interest # 2	316,250	350,019	0	0	0		310,085	343,854
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	116,363	-12,637	XXXXXXXXXX	129,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>8,575,078</b>	<b>1,962,844</b>	<b>3,901,969</b>	<b>265,524</b>	<b>0</b>	<b>1,075,364</b>	<b>2,077,550</b>	<b>353,519</b>
Less Transfers	1,075,364							
<b>TOTAL Budget Expenditures</b>	<b>\$7,499,714</b>							

Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	3,537,815	3,558,231	3,901,969
Federal Revenues	279,952	274,594	265,524
Local Revenues*	2,491,725	2,244,042	2,077,550
Total Revenues	6,309,492	6,076,867	6,245,043
Revenues Per Pupil	16,648	15,404	15,232

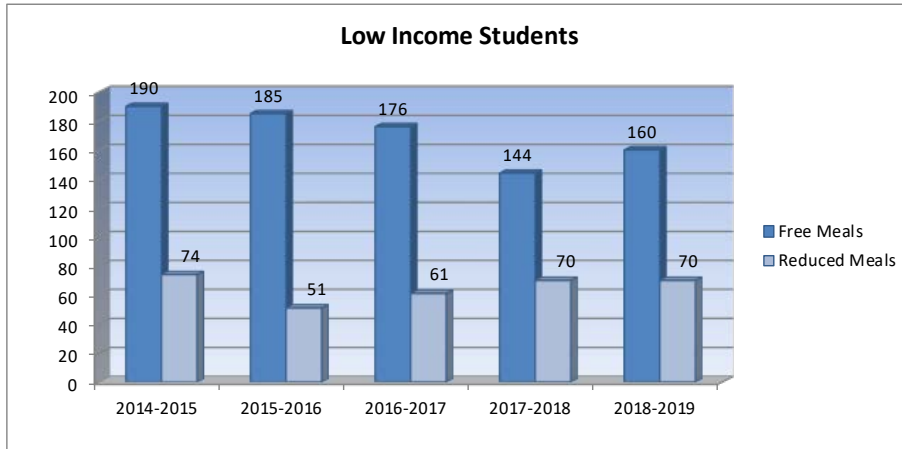
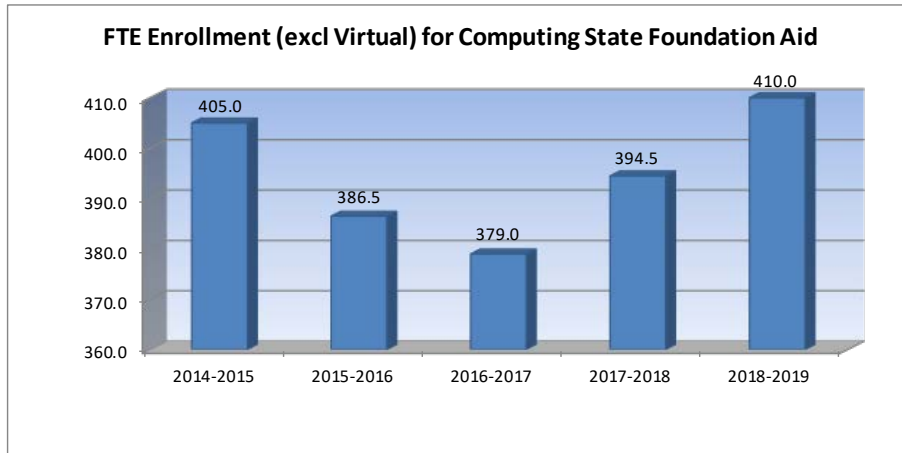
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

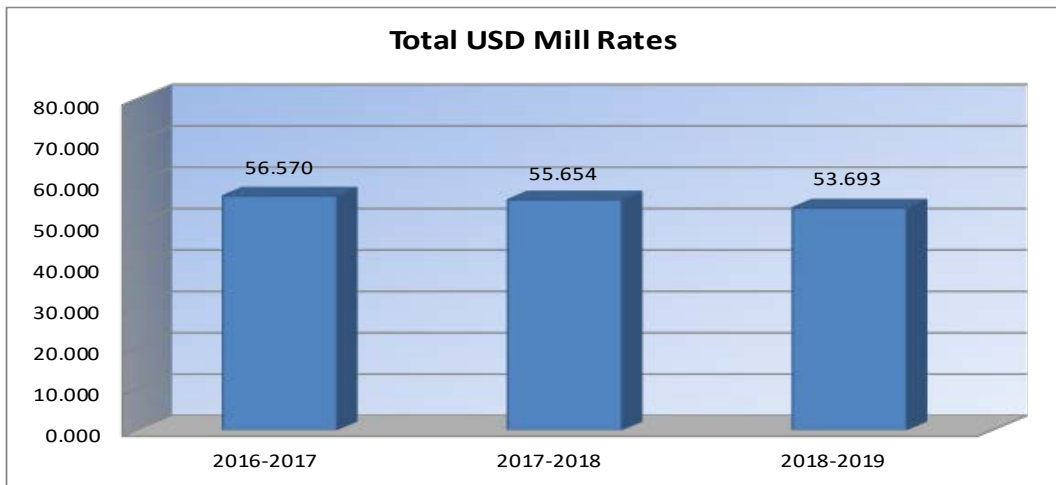
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	405.0	386.5	-5%	379.0	-2%	394.5	4%	410.0	4%
Number of Students - Free Meals	190	185	-3%	176	-5%	144	-18%	160	11%
Number of Students - Reduced Meals	74	51	-31%	61	20%	70	15%	70	0%



\*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

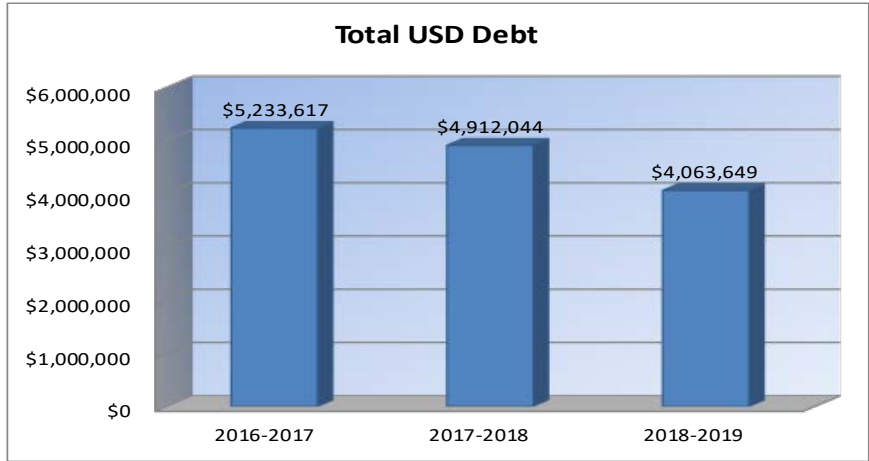
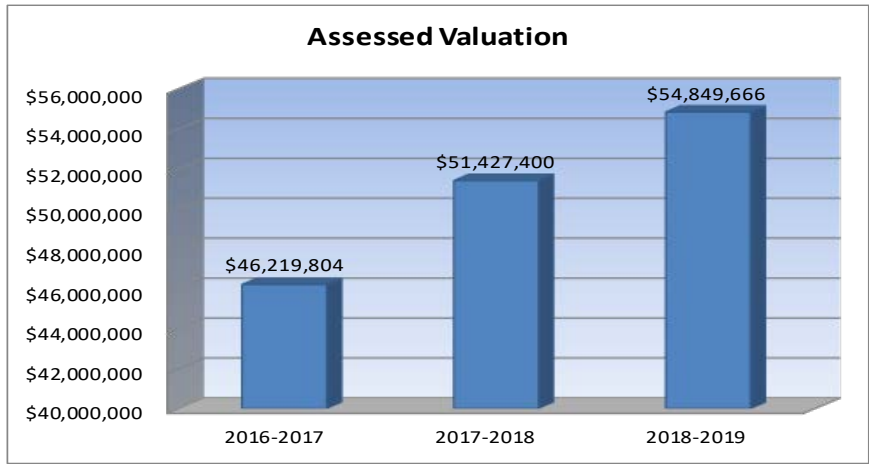
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
General	20.000	20.000	20.000
Supplemental General	20.883	22.798	20.099
Adult Education	0.000	0.000	0.000
Capital Outlay	7.993	7.995	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	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 and Interest #1	0.000	0.000	0.000
Bond and Interest #2	7.694	4.861	5.594
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
<b>TOTAL USD</b>	<b>56.570</b>	<b>55.654</b>	<b>53.693</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



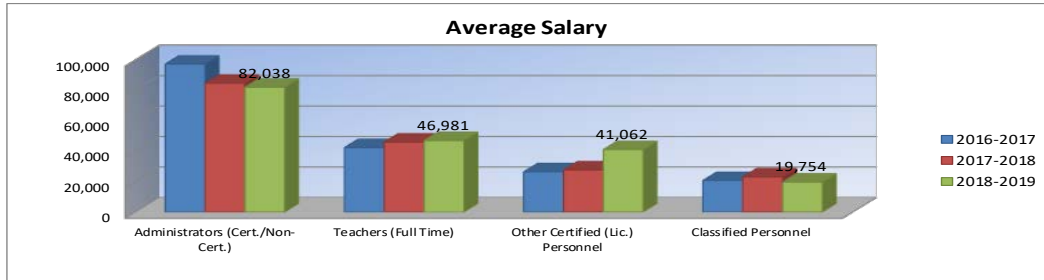
**Other Information**

	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Budget</b>
Assessed Valuation	\$46,219,804	\$51,427,400	\$54,849,666
Bonded Indebtedness	5,233,617	4,912,044	4,063,649



USD# 467  
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	485,992	97,198	4.0	338,500	84,625	5.0	410,190	82,038
Teachers (Full Time)	37.0	1,567,055	42,353	38.0	1,747,060	45,975	37.0	1,738,301	46,981
Other Certified (Licensed) Personnel	5.0	132,414	26,483	4.0	110,720	27,680	2.0	82,123	41,062
Classified Personnel	31.0	644,402	20,787	33.0	763,878	23,148	30.0	592,633	19,754
Substitutes/Temporary Help	XXXXX	143,895	XXXXXXXXXX	XXXXX	117,427	XXXXXXXXXX	XXXXX	130,000	XXXXXXXXXX



**DEFINITIONS**

Administrators: \*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of Voc Ed; 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/T 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) website below:**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications website below:**

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

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