2014-2015
Budget at a Glance

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

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Summary of Total Expenditures By Function (All Funds)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	3,117,544	54%	3,205,431	54%	3%	3,369,947	51%	5%
Student Support Services	108,557	2%	91,887	2%	-15%	95,753	1%	4%
Instructional Support Services	171,874	3%	134,683	2%	-22%	149,933	2%	11%
Administration & Support	630,047	11%	659,632	11%	5%	662,030	10%	0%
Operations & Maintenance	737,636	13%	775,924	13%	5%	805,050	12%	4%
Transportation	293,515	5%	290,085	5%	-1%	394,314	6%	36%
Food Services	241,109	4%	264,627	4%	10%	313,489	5%	18%
Capital Improvements	112,498	2%	69,705	1%	-38%	50,000	1%	-28%
Debt Services	318,645	6%	323,995	5%	2%	324,120	5%	0%
Other Costs	7,501	0%	140,301	2%	1770%	490,000	7%	249%
Total Expenditures*	5,738,926	100%	5,956,270	100%	4%	6,654,636	100%	12%
Amount per Pupil	$13,346		$14,015		5%	$15,658		12%
Current Expenditures**	5,288,509	100%	5,415,994	100%	2%	5,680,516	100%	5%
Amount per Pupil	$12,299		$12,744		4%	$13,366		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,105,771	54%	3,193,773	54%	0%	3,354,947	50%	-4%
Instruction*** (Current Expenditures)	3,105,771	59%	3,193,773	59%	0%	3,354,947	59%	0%

** 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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

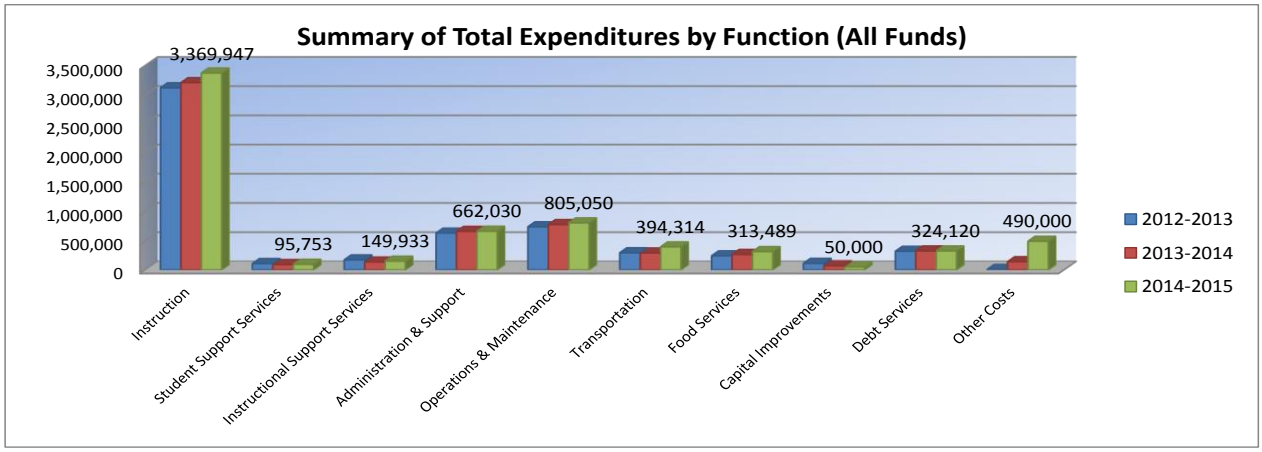
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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



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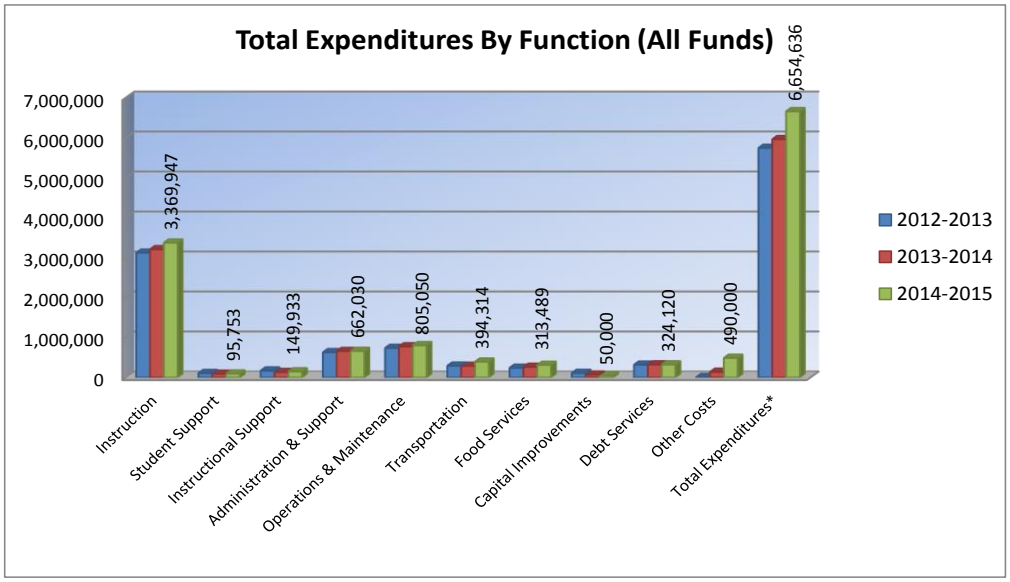
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,117,544	3,205,431	3,369,947
Student Support	108,557	91,887	95,753
Instructional Support	171,874	134,683	149,933
Administration & Support	630,047	659,632	662,030
Operations & Maintenance	737,636	775,924	805,050
Transportation	293,515	290,085	394,314
Food Services	241,109	264,627	313,489
Capital Improvements	112,498	69,705	50,000
Debt Services	318,645	323,995	324,120
Other Costs	7,501	140,301	490,000
Total Expenditures*	5,738,926	5,956,270	6,654,636



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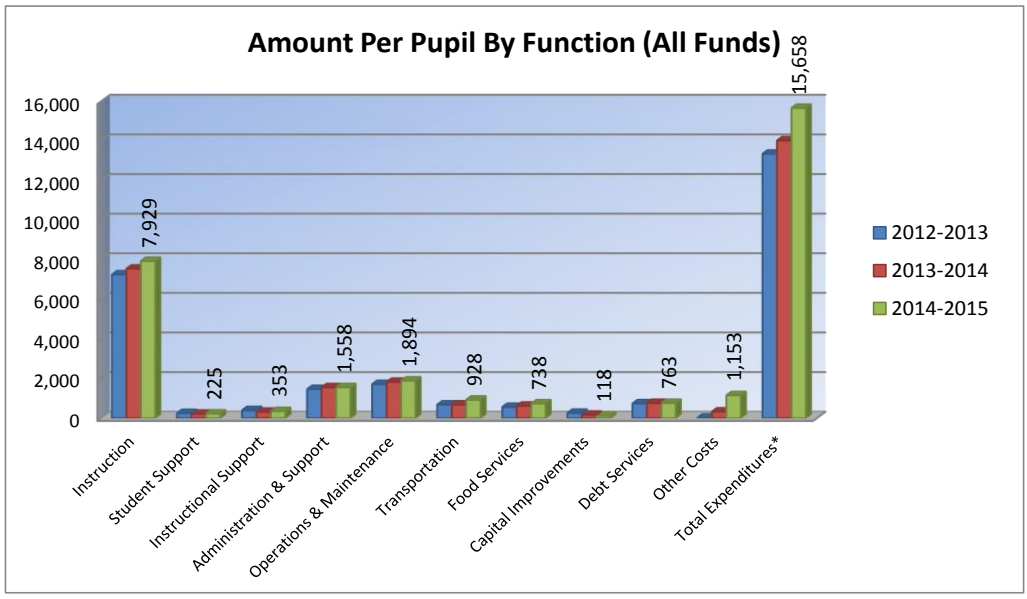
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	7,250	7,542	7,929
Student Support	252	216	225
Instructional Support	400	317	353
Administration & Support	1,465	1,552	1,558
Operations & Maintenance	1,715	1,826	1,894
Transportation	683	683	928
Food Services	561	623	738
Capital Improvements	262	164	118
Debt Services	741	762	763
Other Costs	17	330	1,153
Total Expenditures*	13,346	14,015	15,658
Enrollment (FTE)*	430.0	425.0	425.0



**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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

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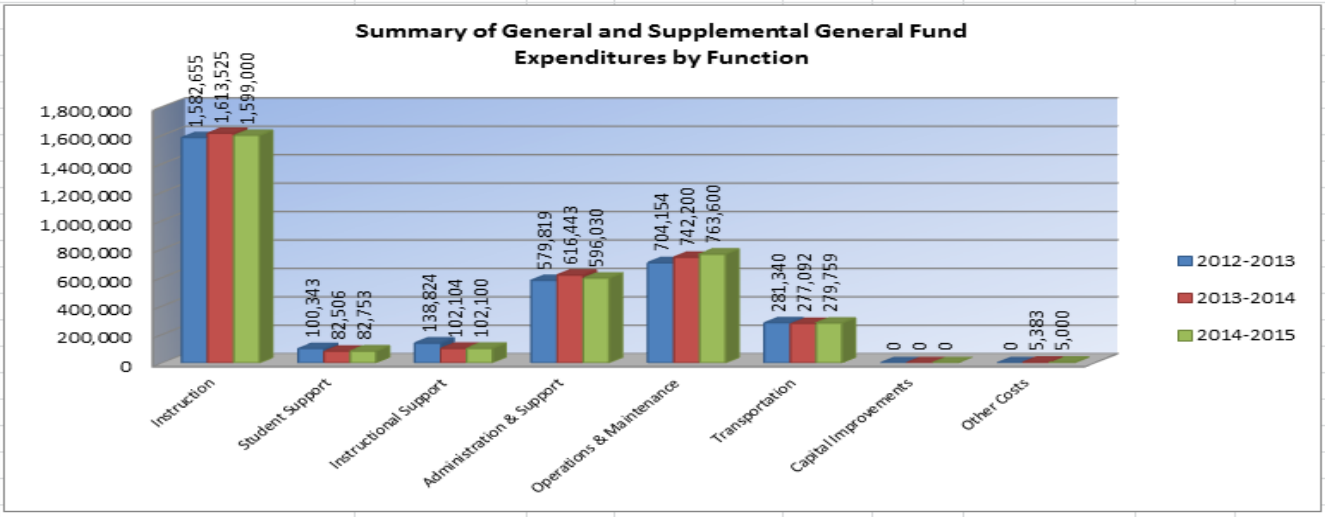
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,582,655	47%	1,613,525	47%	2%	1,599,000	47%	-1%
Student Support	100,343	3%	82,506	2%	-18%	82,753	2%	0%
Instructional Support	138,824	4%	102,104	3%	-26%	102,100	3%	0%
Administration & Support	579,819	17%	616,443	18%	6%	596,030	17%	-3%
Operations & Maintenance	704,154	21%	742,200	22%	5%	763,600	22%	3%
Transportation	281,340	8%	277,092	8%	-2%	279,759	8%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	5,383	0%	0%	5,000	0%	-7%
Total Expenditures	3,387,135	100%	3,439,253	100%	2%	3,428,242	100%	0%
Amount per Pupil	$7,877		$8,092		3%	$8,066		0%

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



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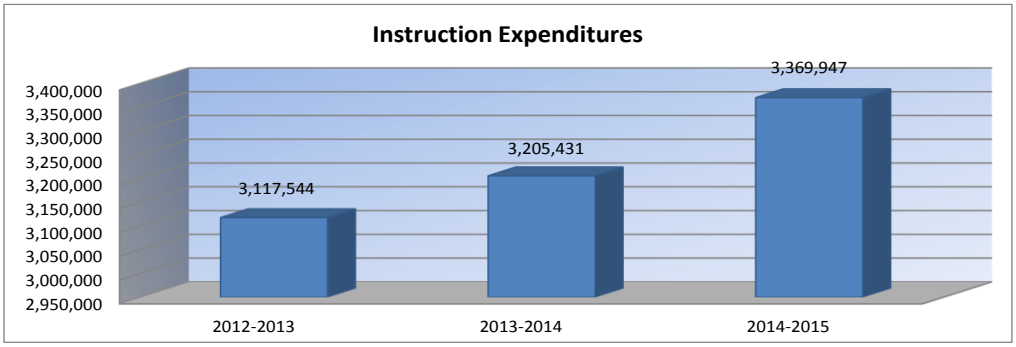
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	1,523,226		1,542,587	1%		1,557,000	1%
Federal Funds	139,739		155,408	11%		162,550	5%
Supplemental General	59,429		70,938	19%		42,000	-41%
At Risk (4yr Old)	82,094		84,173	3%		90,000	7%
At Risk (K-12)	409,834		421,330	3%		435,000	3%
Bilingual Education	174,191		185,506	6%		197,500	6%
Virtual Education	0		0	0%		0	0%
Capital Outlay	11,773		11,658	-1%		15,000	29%
Driver Education	5,261		6,888	31%		7,520	9%
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	347,574		338,880	-3%		359,009	6%
Cost of Living	0		0	0%		0	0%
Vocational Education	72,315		72,332	0%		78,000	8%
Gifts/Grants	12,398		21,884	77%		215,284	884%
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	177,999		192,852	8%		211,084	9%
Contingency Reserve	0		6,730	0%			
Text Book & Student Material	15,158		62,358	311%			
Activity Fund	86,553		31,907	-63%		0	-100%
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%
SUBTOTAL	3,117,544		3,205,431	3%		3,369,947	5%
Enrollment (FTE)*	430.0		425.0	-1%		425.0	0%
Amount per Pupil	7,250		7,542	4%		7,929	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,117,544		3,205,431	3%		3,369,947	5%



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

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

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

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Sources of Revenue and Proposed Budget for 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2015 Cash Balance
General	3,226,820	0	3,226,820	0		0	0	XXXXXXXX
Supplemental General	1,124,633	79,363	217,054				828,216	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	90,000	30,000		0	0	50,000	10,000	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	435,500	30,000		0	0	387,126	50,000	31,626
Bilingual Education	198,000	30,000		0	0	170,337	0	2,337
Virtual Education	0	0			0	0	0	0
Capital Outlay	650,000	1,080,488	0	0	3,500	0	328,215	762,203
Driver Training	8,520	9,274	1,955	0	0	0	3,000	5,709
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	315,489	30,000	2,480	165,109	0	0	117,900	0
Professional Development	15,205	15,205		0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	359,564	175,491	0	5,000	0	250,000	5,000	75,927
Vocational Education	80,000	0	0	0	0	65,748	20,000	5,748
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	217,284	85,284					132,000	0
Textbook & Student Materials Revolving		20,641						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	354,084	0	354,084					XXXXXXXX
Contingency Reserve		318,707						XXXXXXXX
Activity Funds		752						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
Bond and Interest #2	324,120	320,465	0	0	0		313,905	310,250
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	178,628	-3,311	xxxxxxxxxxx	181,939	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	7,577,847	2,222,359	3,802,393	352,048	3,500	923,211	1,808,236	1,193,800
Less Transfers	923,211							
TOTAL Budget Expenditures	$6,654,636							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	3,337,255	3,056,314	3,802,393
Federal Revenues	274,500	318,070	352,048
Local Revenues	3,121,216	3,236,231	2,734,947
Total Revenues	6,732,971	6,610,615	6,889,388
Revenues Per Pupil	15,658	15,554	16,210

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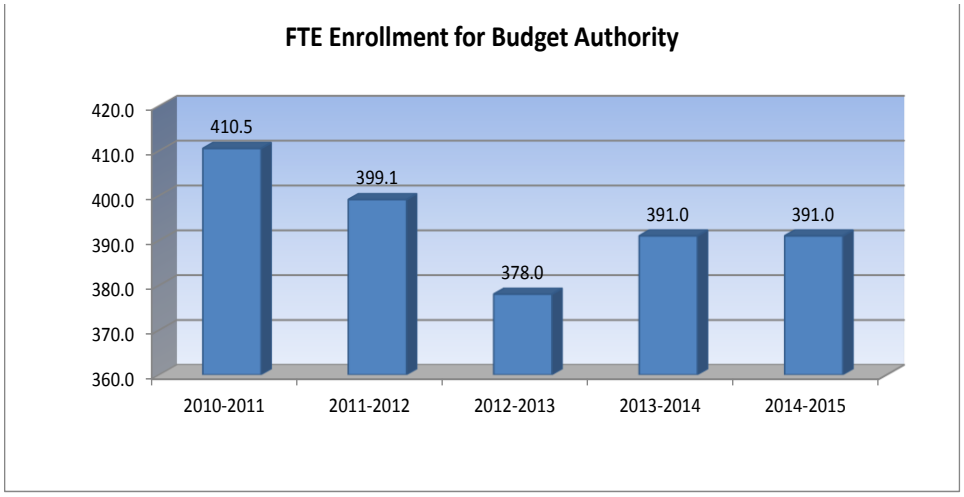
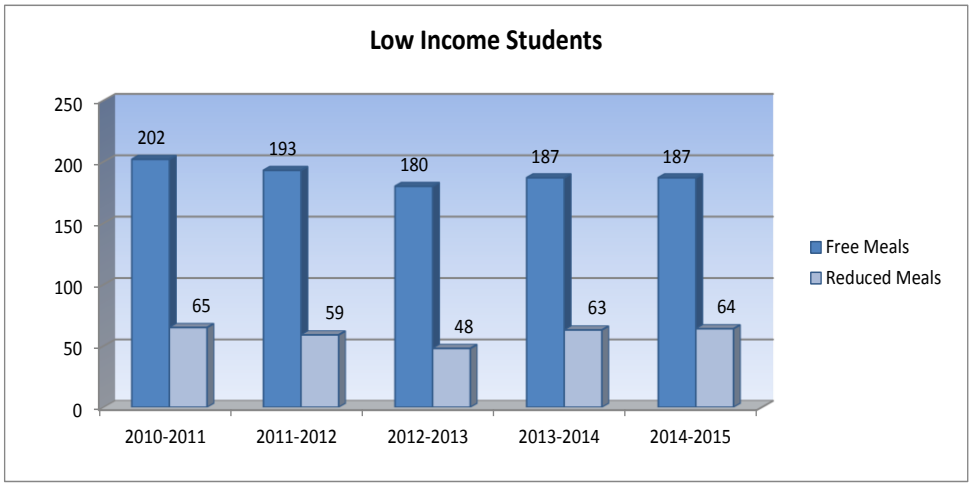
Enrollment Information

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	410.5	399.1	-3%	378.0	-5%	391.0	3%	391.0	0%
Number of Students - Free Meals	202	193	-4%	180	-7%	187	4%	187	0%
Number of Students - Reduced Meals	65	59	-9%	48	-19%	63	31%	64	2%





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

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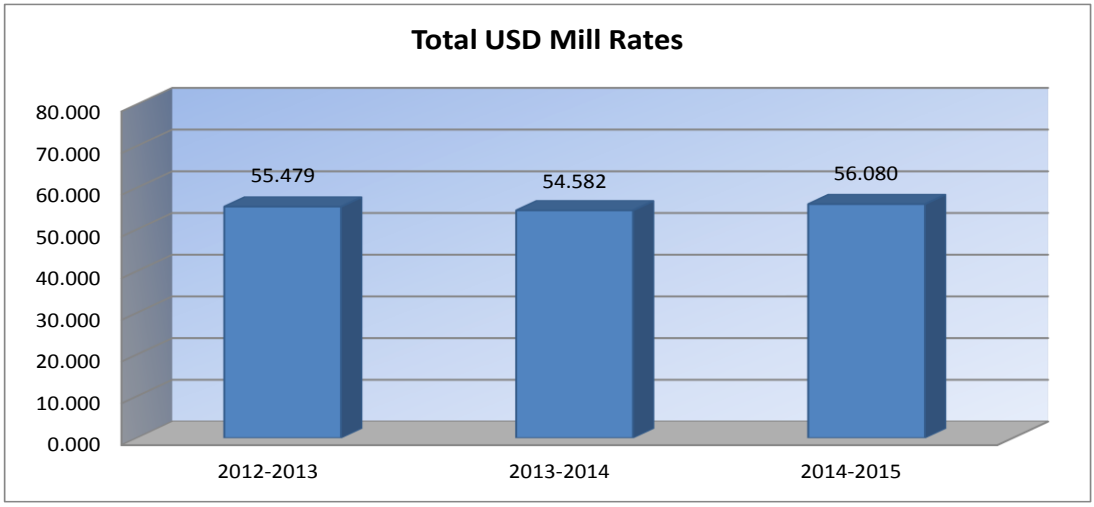
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	23.602	19.575	20.876
Adult Education	0.000	0.000	0.000
Capital Outlay	3.854	7.715	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	8.023	7.292	0.000
Bond and Interest #2	0.000	0.000	7.204
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**55.479**	**54.582**	**56.080**
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
TOTAL OTHER	**0.000**	**0.000**	**0.000**



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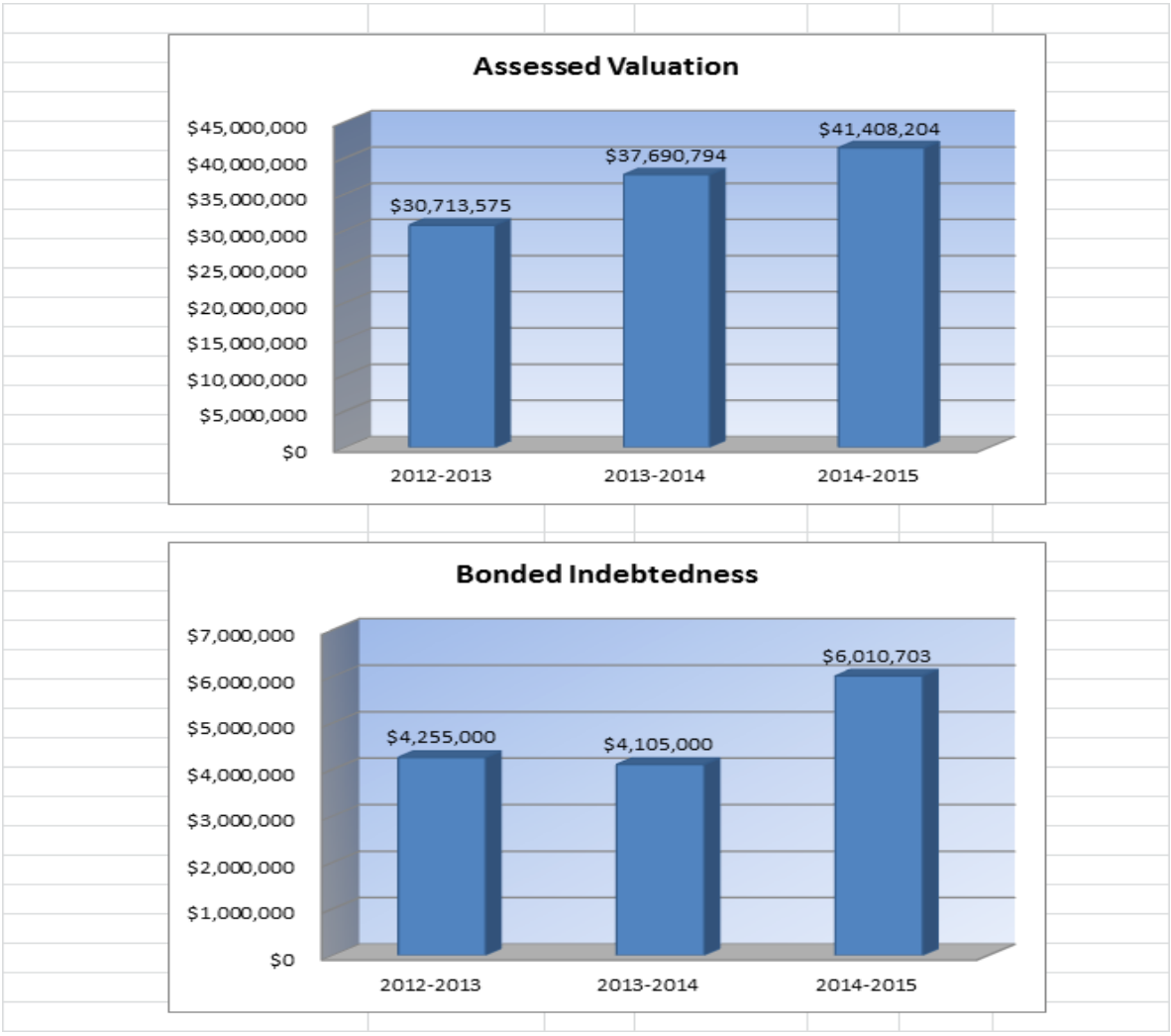
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$30,713,575	$37,690,794	$41,408,204
Bonded Indebtedness	4,255,000	4,105,000	6,010,703



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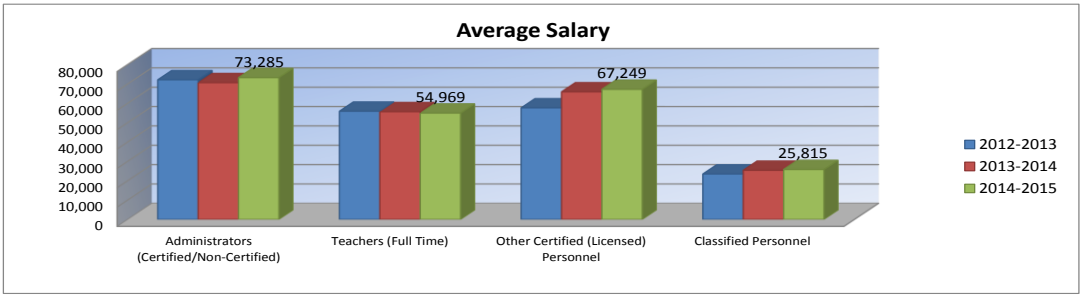
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.3	382,502	72,170	4.6	325,087	70,671	4.6	337,111	73,285
Teachers (Full Time)	37.0	2,069,658	55,937	37.0	2,060,085	55,678	37.0	2,033,871	54,969
Other Certified (Licensed) Personnel	3.5	201,838	57,668	2.6	171,425	65,933	2.6	174,847	67,249
Classified Personnel	36.5	857,900	23,504	37.3	947,542	25,403	36.0	929,338	25,815
Substitutes/Temporary Help	XXXXX	152,057	XXXXXXXXX	XXXXX	159,153	XXXXXXXXX	XXXXX	165,000	XXXXXXXXX



DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

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

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

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

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

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

School Finance Reports and Publications

http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

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

Kansas Building Report Card

http://svapp15586.ksde.org/rcard/

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