

Budget at a Glance

416 - Louisburg

2023-2024



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$12,654,750	49%	\$13,086,670	55%	3%	\$13,441,640	52%	3%
Student Support Services	\$353,829	1%	\$369,193	2%	4%	\$642,983	2%	74%
Instructional Support Services	\$254,646	1%	\$306,074	1%	20%	\$434,265	2%	42%
Administration & Support	\$2,272,349	9%	\$3,218,160	13%	42%	\$2,714,921	11%	-16%
Operations & Maintenance	\$1,804,110	7%	\$2,156,620	9%	20%	\$2,360,323	9%	9%
Transportation	\$686,858	3%	\$782,501	3%	14%	\$859,272	3%	10%
Food Services	\$1,828,175	7%	\$905,448	4%	-50%	\$1,496,549	6%	65%
Capital Improvements	\$1,031,244	4%	\$1,363,442	6%	32%	\$2,125,000	8%	56%
Debt Services	\$4,763,500	19%	\$1,578,500	7%	-67%	\$1,660,675	6%	5%
Other Costs	\$71,513	0%	\$138,228	1%	93%	\$94,752	0%	-31%
Total Expenditures¹	25,720,974	100%	\$23,904,836	100%	-7%	\$25,830,380	100%	8%
Amount per Pupil	\$15,165		\$13,982		-8%	\$14,801		6%
Current Expenditures²	\$19,633,146	100%	\$20,376,943	100%	4%	\$21,169,705	100%	4%
Amount per Pupil	\$11,575		\$11,918		3%	\$12,130		2%

Percent of Expenditures for Instruction³

	2021-2022	%	2022-2023	%	% Change	2023-2024	%	% Change
Total Expenditures	\$12,496,663	49%	\$12,846,730	54%	5%	\$13,216,640	51%	-3%
Current Expenditures	\$12,496,663	64%	\$12,846,730	63%	-1%	\$13,216,640	62%	-1%

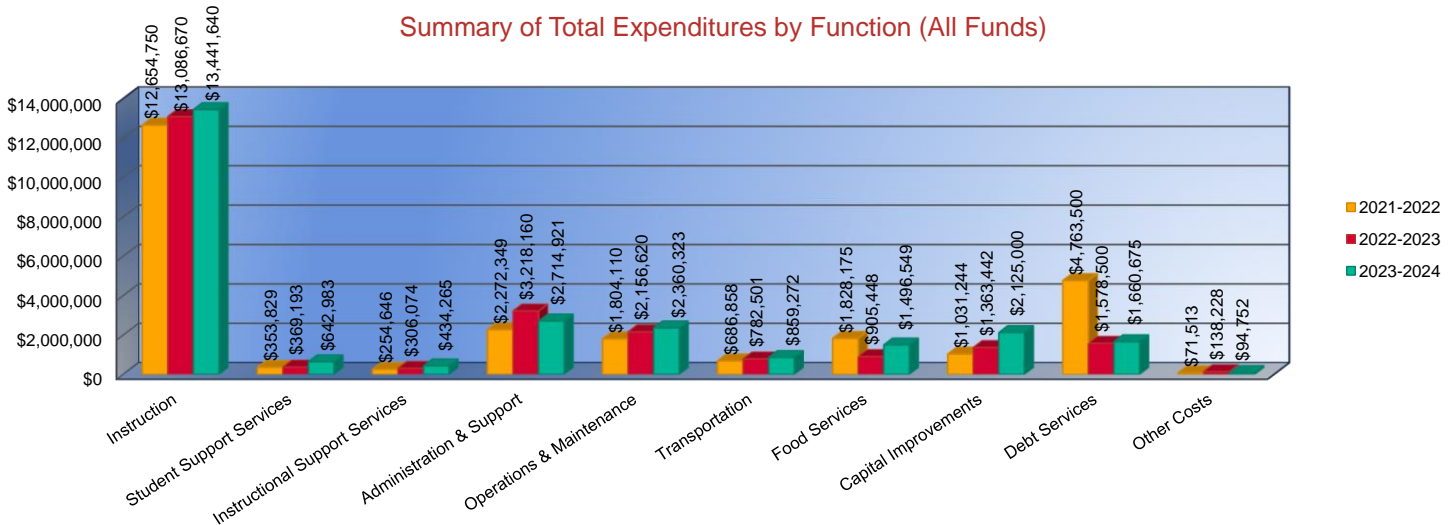
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

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

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

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

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

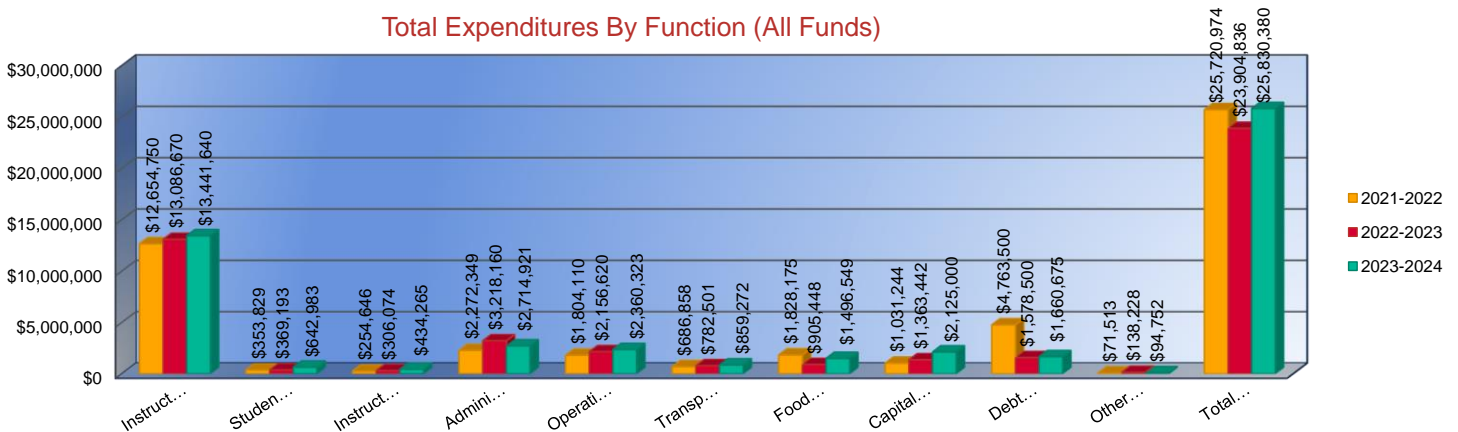


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$12,654,750	\$13,086,670	\$13,441,640
Student Support	\$353,829	\$369,193	\$642,983
Instructional Support	\$254,646	\$306,074	\$434,265
Administration & Support	\$2,272,349	\$3,218,160	\$2,714,921
Operations & Maintenance	\$1,804,110	\$2,156,620	\$2,360,323
Transportation	\$686,858	\$782,501	\$859,272
Food Services	\$1,828,175	\$905,448	\$1,496,549
Capital Improvements	\$1,031,244	\$1,363,442	\$2,125,000
Debt Services	\$4,763,500	\$1,578,500	\$1,660,675
Other Costs	\$71,513	\$138,228	\$94,752
Total Expenditures¹	\$25,720,974	\$23,904,836	\$25,830,380

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

Total Expenditures By Function (All Funds)

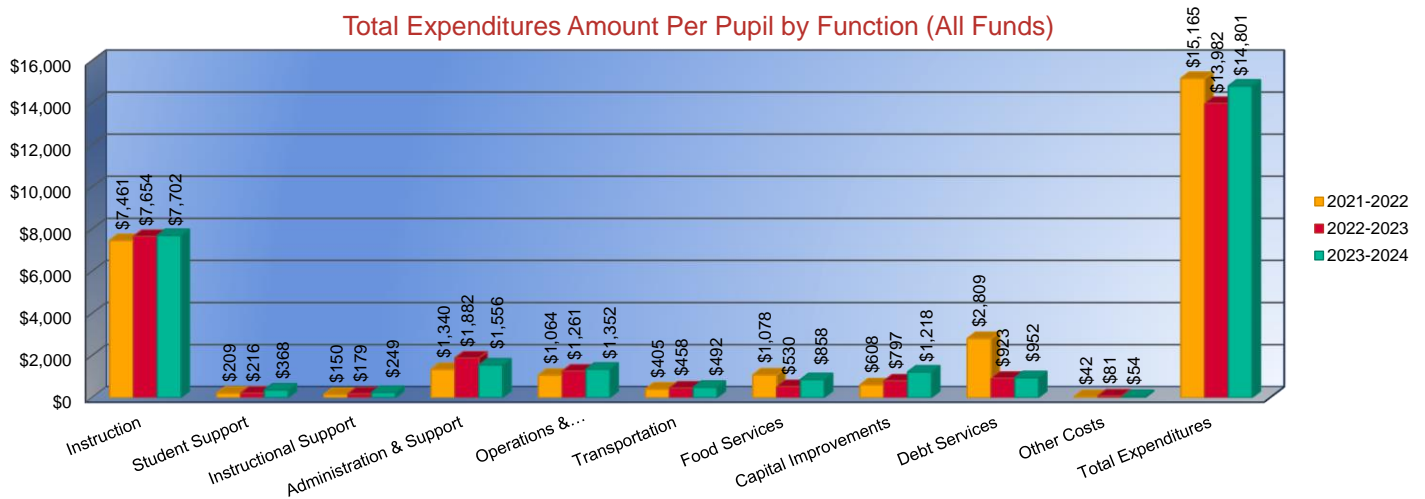


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$7,461	\$7,654	\$7,702
Student Support	\$209	\$216	\$368
Instructional Support	\$150	\$179	\$249
Administration & Support	\$1,340	\$1,882	\$1,556
Operations & Maintenance	\$1,064	\$1,261	\$1,352
Transportation	\$405	\$458	\$492
Food Services	\$1,078	\$530	\$858
Capital Improvements	\$608	\$797	\$1,218
Debt Services	\$2,809	\$923	\$952
Other Costs	\$42	\$81	\$54
Total Expenditures¹	\$15,165	\$13,982	\$14,801
Enrollment (FTE) ²	1,696.1	1,709.7	1,745.2

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

Total Expenditures Amount Per Pupil by Function (All Funds)

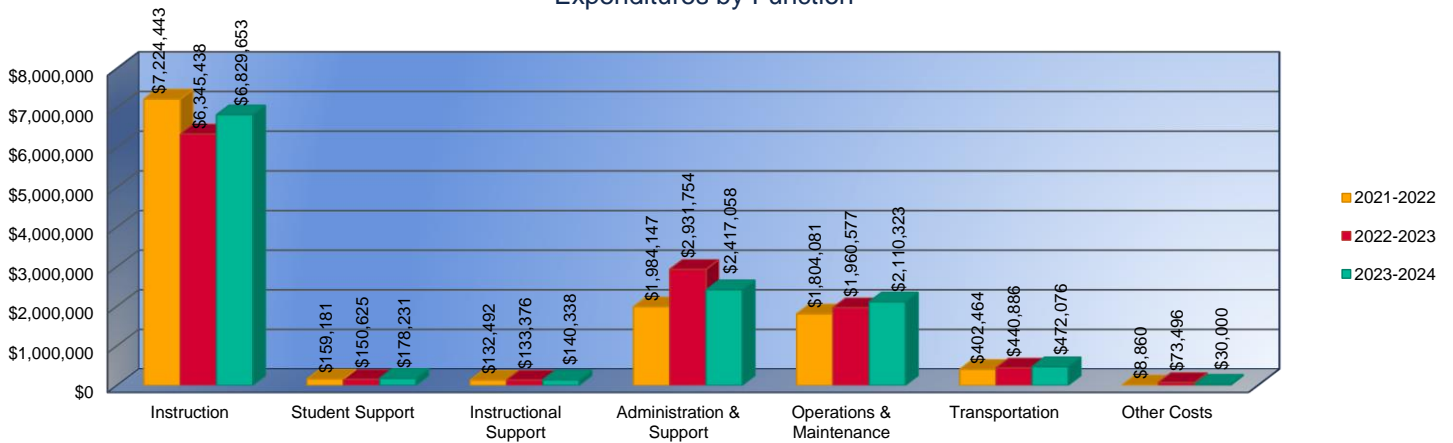


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$7,224,443	62%	\$6,345,438	53%	-12%	\$6,829,653	56%	8%
Student Support	\$159,181	1%	\$150,625	1%	-5%	\$178,231	1%	18%
Instructional Support	\$132,492	1%	\$133,376	1%	1%	\$140,338	1%	5%
Administration & Support	\$1,984,147	17%	\$2,931,754	24%	48%	\$2,417,058	20%	-18%
Operations & Maintenance	\$1,804,081	15%	\$1,960,577	16%	9%	\$2,110,323	17%	8%
Transportation	\$402,464	3%	\$440,886	4%	10%	\$472,076	4%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$8,860	<1%	\$73,496	\$0	730%	\$30,000	0%	-59%
Total Expenditures	\$11,715,668	100%	\$12,036,152	100%	3%	\$12,177,679	100%	1%
Amount per Pupil	\$6,907		\$7,040		2%	\$6,978		-1%

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

Summary of General and Supplemental General Fund Expenditures by Function

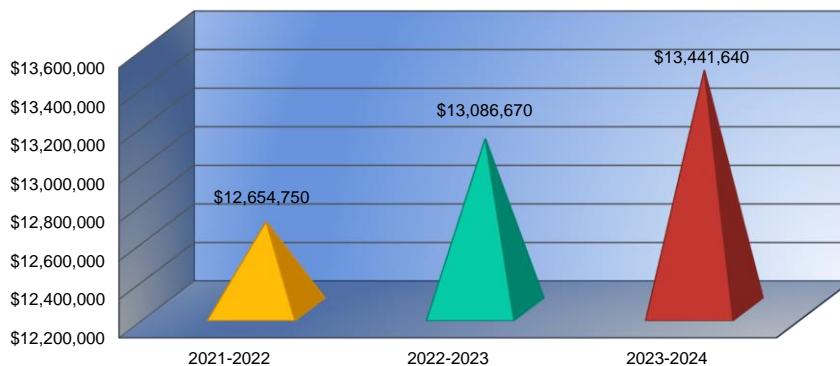


Instruction Expenditures (1000)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$6,936,604	\$6,182,199	-11%	\$6,593,653	7%
Federal Funds	\$365,259	\$868,876	138%	\$676,994	-22%
Supplemental General	\$287,839	\$163,239	-43%	\$236,000	45%
Preschool-Aged At-Risk	\$20,000	\$20,000	0%	\$85,000	325%
At Risk (K-12)	\$412,383	\$848,530	106%	\$1,050,128	24%
Bilingual Education	\$13,773	\$8,463	-39%	\$14,658	73%
Virtual Education	\$53,168	\$97,832	84%	\$137,515	41%
Capital Outlay	\$158,087	\$239,940	52%	\$225,000	-6%
Driver Education	\$34,210	\$7,674	-78%	\$66,515	767%
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	\$2,339,774	\$2,220,344	-5%	\$2,905,000	31%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$309,306	0%	\$575,000	86%
Gifts & Grants ¹	\$48,092	\$56,616	18%	\$254,551	350%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$651,585	\$597,717	-8%	\$621,626	4%
Contingency Reserve	\$211,161	\$0	-100%		
Text Book & Student Material	\$61,212	\$293,390	379%		
Activity Fund	\$1,061,603	\$1,172,544	10%		
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	\$12,654,750	\$13,086,670	3%	\$13,441,640	3%
Enrollment (FTE) ³	1,696.1	1,709.7	1%	1,745.2	2%
Amount per Pupil ²	\$7,461	\$7,654	3%	\$7,702	1%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$12,654,750	\$13,086,670	3%	\$13,441,640	3%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$13,246,610	\$0	\$13,246,610	\$0			\$0	\$0
Supplemental General	\$4,388,863	\$261,333	\$1,442,180			\$0	\$2,685,350	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$85,000	\$20,000		\$0	\$0	\$80,000	\$0	\$15,000
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$1,075,128	\$481,927		\$0	\$0	\$1,086,972	\$0	\$493,771
Bilingual Education	\$14,658	\$41,726		\$0	\$0	\$7,513	\$0	\$34,581
Virtual Education	\$137,515	\$47,432			\$0	\$135,000	\$0	\$44,917
Capital Outlay	\$3,000,000	\$2,145,285	\$276,472	\$0	\$0	\$0	\$1,906,272	\$1,328,029
Driver Training	\$66,515	\$98,708	\$10,800	\$0	\$0	\$0	\$0	\$42,993
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,405,895	\$684,466	\$7,960	\$549,690	\$0	\$0	\$512,415	\$348,636
Professional Development	\$116,510	\$90,327	\$17,477	\$0	\$0	\$85,000	\$0	\$76,294
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$3,214,492	\$1,663,623	\$0	\$0	\$0	\$3,713,309	\$0	\$2,162,440
Career and Postsecondary Education	\$575,000	\$584,870	\$11,750	\$0	\$0	\$0	\$350,000	\$371,620
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$254,551	\$254,551	\$0	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$193,175						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,369,768	\$0	\$1,369,768					
Contingency Reserve		\$1,300,000						
Activity Funds		\$81,101						
Bond and Interest #1	\$1,660,675	\$1,921,772	\$0	\$0	\$0		\$1,600,637	\$1,861,734
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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	\$676,994	-\$145,917		\$822,911				\$0
Cost of Living	\$535,000	\$25,378				\$535,000	\$509,622	
SUBTOTAL	\$31,823,174	\$9,749,757	\$16,383,017	\$1,372,601	\$0	\$5,992,794	\$7,214,296	\$6,780,015
Less Transfers	\$5,992,794							
TOTAL Budget Expenditures	\$25,830,380							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	14,872,507	15,036,173	16,383,017
Federal Revenues	1,495,109	1,658,446	1,372,601
Local Revenues ¹	7,639,069	9,218,105	7,214,296
Total Revenues	24,006,685	25,912,724	24,969,914
Revenues Per Pupil	14,154	15,156	14,308

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

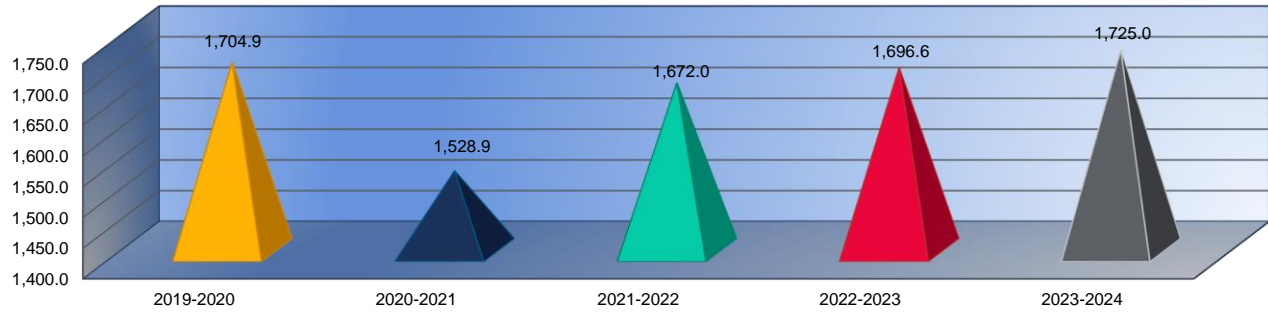
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

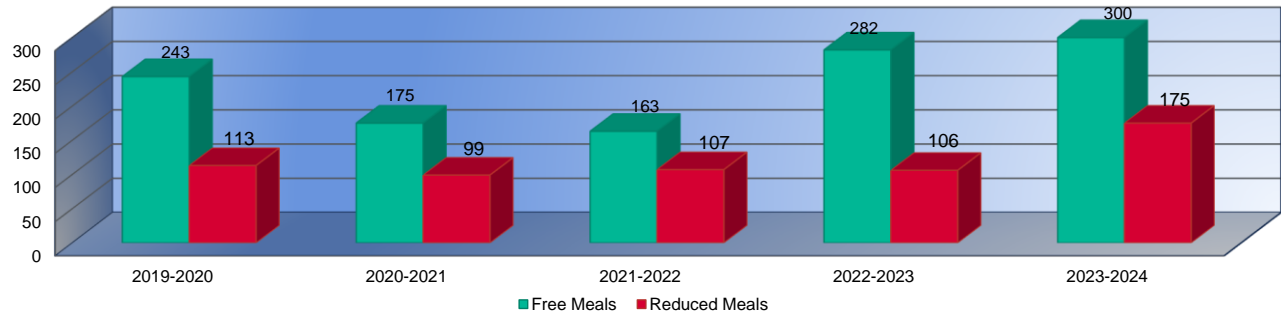
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	1,704.9	1,528.9	-10%	1,672.0	9%	1,696.6	1%	1,725.0	2%
Free Meal Student Headcount	243	175	-28%	163	-7%	282	73%	300	6%
Reduced Meal Student Headcount	113	99	-12%	107	8%	106	-1%	175	65%

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

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students



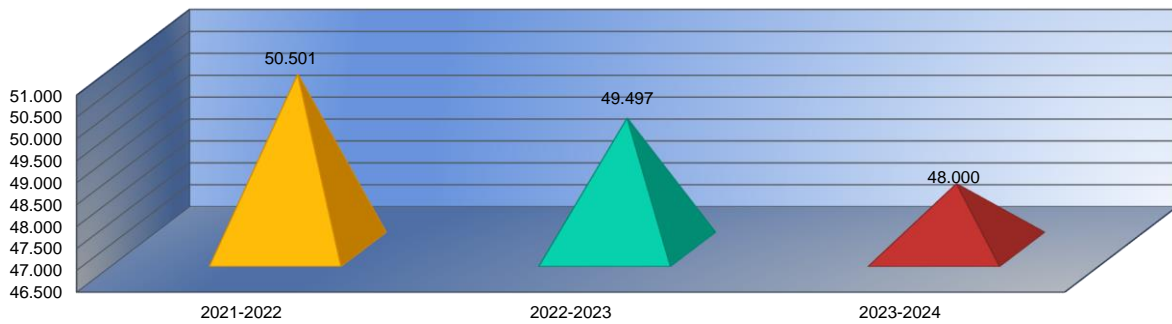
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	12.331
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.417
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	9.753
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	50.501
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.000

	2022-2023 Actual
	20.000
	11.970
	0.000
	7.998
	0.000
	2.318
	0.000
	0.000
	0.000
	7.211
	0.000
	0.000
	0.000
	0.000
TOTAL USD	49.497
	0.000
	0.000
	0.000
	0.999
	0.000
TOTAL OTHER	0.999

	2023-2024 Budget
	20.000
	11.305
	0.000
	8.000
	0.000
	2.046
	0.000
	0.000
	0.000
	6.649
	0.000
	0.000
	0.000
	0.000
TOTAL USD	48.000
	0.000
	0.000
	0.000
	0.859
	0.000
TOTAL OTHER	0.859

Total USD Mill Rate



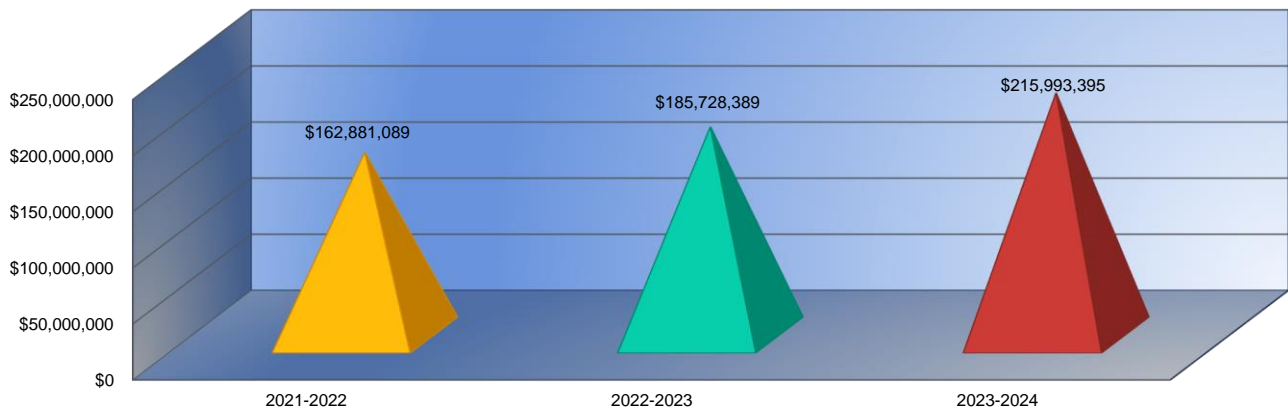
Other Information

	2021-2022 Actual
Assessed Valuation	\$162,881,089
Total USD Debt	\$115,030

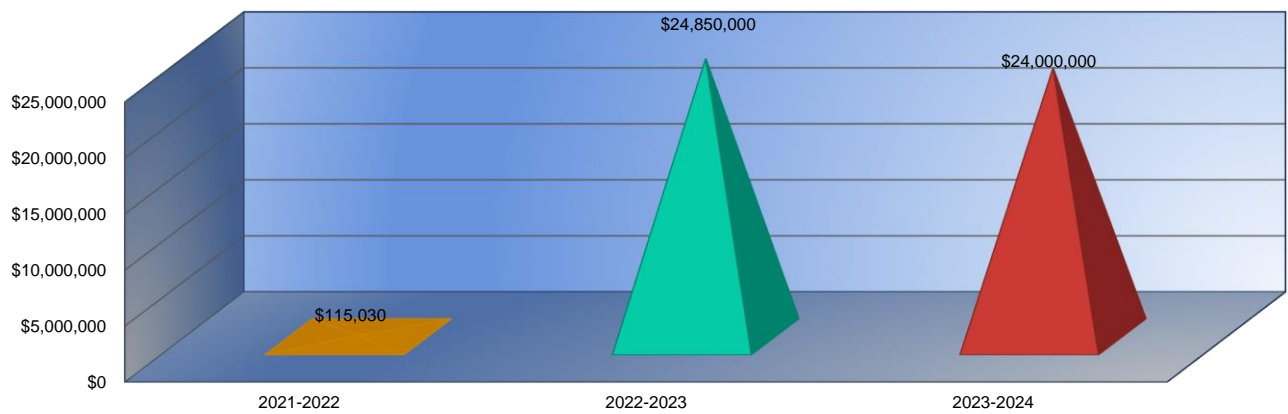
	2022-2023 Actual
Assessed Valuation	\$185,728,389
Total USD Debt	\$24,850,000

	2023-2024 Budget
Assessed Valuation	\$215,993,395
Total USD Debt	\$24,000,000

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	15.0	\$1,222,627	\$81,508	15.0	\$1,379,987	\$91,999	14.0	\$1,312,339	\$93,739
Teachers (Full Time)	97.0	\$5,347,315	\$55,127	100.0	\$5,687,393	\$56,874	101.0	\$5,858,015	\$58,000
Other Licensed Personnel	5.0	\$307,107	\$61,421	5.0	\$323,325	\$64,665	7.0	\$428,939	\$61,277
Classified Personnel	91.0	\$1,975,000	\$21,703	94.0	\$1,640,820	\$17,456	94.0	\$1,690,045	\$17,979
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$20,091	~~~~~	~~~~~	\$26,214	~~~~~

Administrators:

*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

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

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

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

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

Substitutes/Temporary: **Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

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

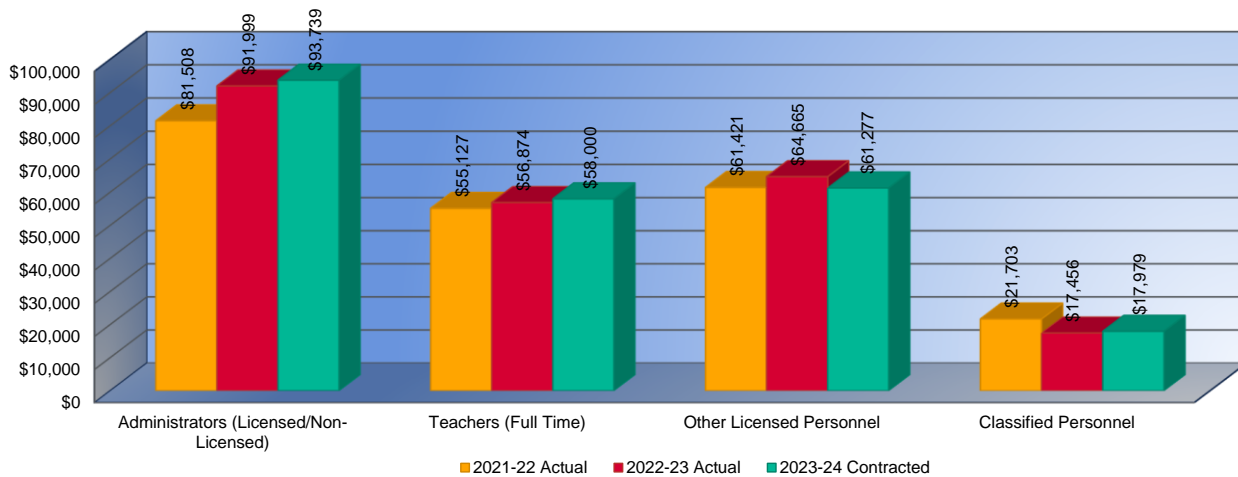
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

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

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

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

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

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

School Finance Reports

Warehouse

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

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

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

CPA Reports

School District Funding Report

Kansas State Building Report Card

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