Budget at a Glance
2018-19

USD 234 - Ft. Scott

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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	11,780,410	56%	12,619,604	55%	7%	13,948,101	54%	11%
Student Support Services	724,810	3%	865,566	4%	19%	913,109	4%	5%
Instructional Support Services	452,645	2%	663,406	3%	47%	766,121	3%	15%
Administration & Support	1,825,944	9%	1,809,330	8%	-1%	1,859,420	7%	3%
Operations & Maintenance	1,771,236	8%	1,973,177	9%	11%	2,282,381	9%	16%
Transportation	958,883	5%	1,156,098	5%	21%	1,278,546	5%	11%
Food Services	826,806	4%	915,897	4%	11%	982,106	4%	7%
Capital Improvements	217,606	1%	183,626	1%	-16%	1,135,538	4%	518%
Debt Services	2,321,900	11%	2,795,350	12%	20%	2,786,600	11%	0%
Other Costs	30,076	0%	44,472	0%	48%	0	0%	-100%
Total Expenditures*	20,910,316	100%	23,026,526	100%	10%	25,951,922	100%	13%
Amount per Pupil	$11,608		$12,353		6%	$13,848		12%
Current Expenditures**	17,422,566	100%	18,809,411	100%	8%	20,939,596	100%	11%
Amount per Pupil	$9,672		$10,091		4%	$11,174		11%

Percent of Expenditures

Instruction*** (Total Expenditures)	11,772,003	56%	12,594,947	55%	-1%	13,918,751	54%	-1%
Instruction*** (Current Expenditures)	11,772,003	68%	12,594,947	67%	-1%	13,918,751	66%	-1%

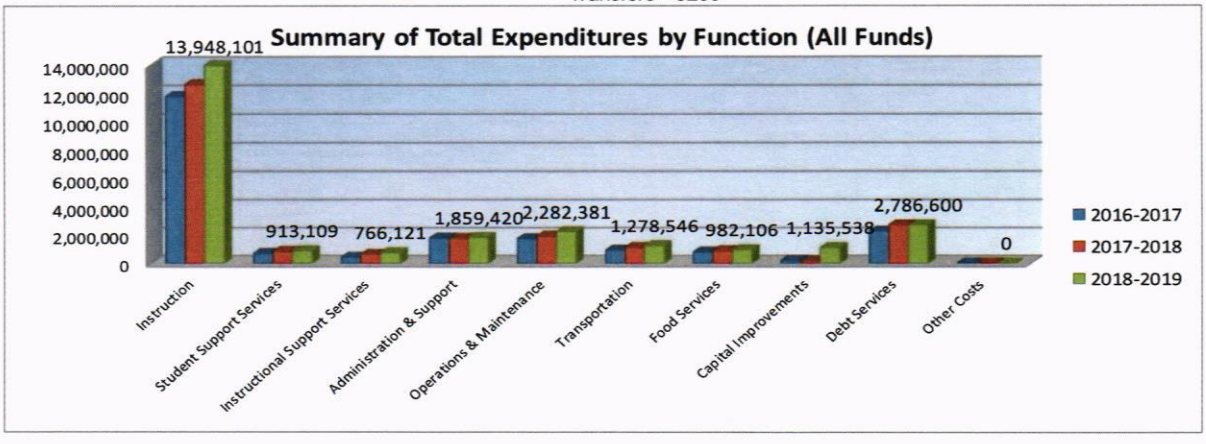
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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



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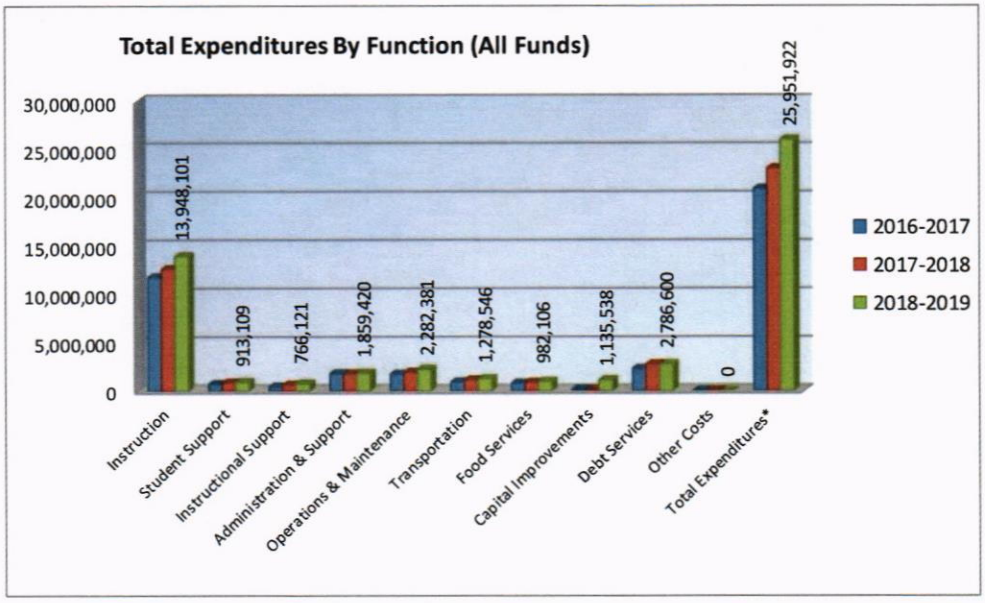
Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	11,780,410	12,619,604	13,948,101
Student Support	724,810	865,566	913,109
Instructional Support	452,645	663,406	766,121
Administration & Support	1,825,944	1,809,330	1,859,420
Operations & Maintenance	1,771,236	1,973,177	2,282,381
Transportation	958,883	1,156,098	1,278,546
Food Services	826,806	915,897	982,106
Capital Improvements	217,606	183,626	1,135,538
Debt Services	2,321,900	2,795,350	2,786,600
Other Costs	30,076	44,472	0
Total Expenditures*	20,910,316	23,026,526	25,951,922



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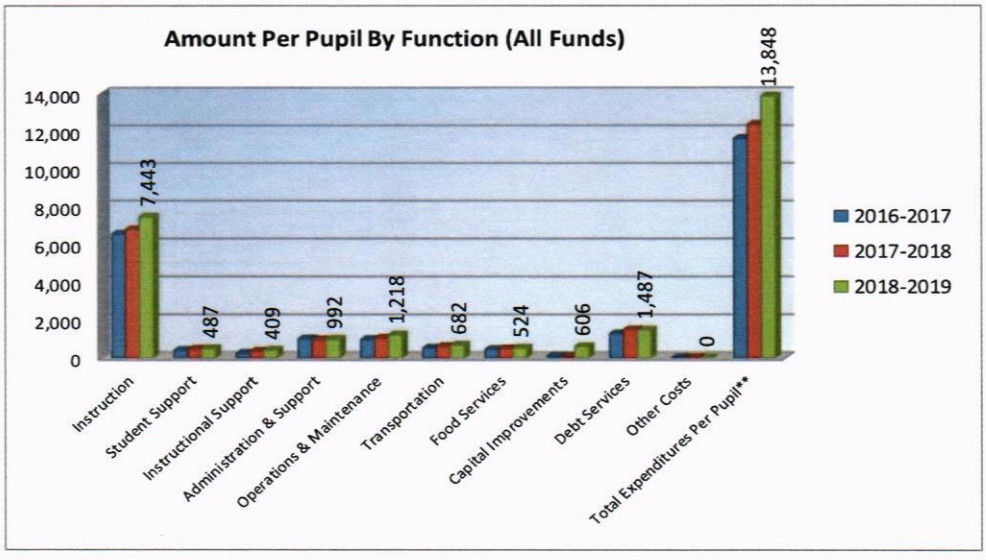
Total Expenditures Amount Per Pupil By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,540	6,770	7,443
Student Support	402	464	487
Instructional Support	251	356	409
Administration & Support	1,014	971	992
Operations & Maintenance	983	1,059	1,218
Transportation	532	620	682
Food Services	459	491	524
Capital Improvements	121	99	606
Debt Services	1,289	1,500	1,487
Other Costs	17	24	0
Total Expenditures Per Pupil**	11,608	12,353	13,848
Enrollment (FTE)*	1,801.4	1,864.0	1,874.0

**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.*

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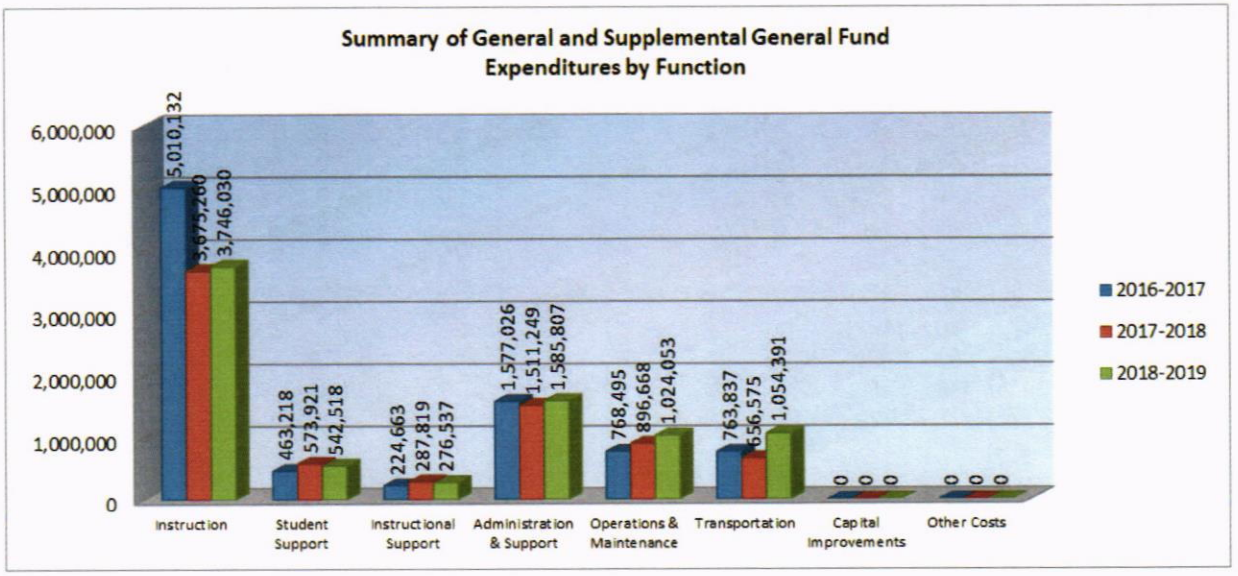
Summary of General and Supplemental General Fund Expenditures by Function

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	5,010,132	57%	3,675,260	48%	-27%	3,746,030	46%	2%
Student Support	463,218	5%	573,921	8%	24%	542,518	7%	-5%
Instructional Support	224,663	3%	287,819	4%	28%	276,537	3%	-4%
Administration & Support	1,577,026	18%	1,511,249	20%	-4%	1,585,807	19%	5%
Operations & Maintenance	768,495	9%	896,668	12%	17%	1,024,053	12%	14%
Transportation	763,837	9%	656,575	9%	-14%	1,054,391	13%	61%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	8,807,371	100%	7,601,492	100%	-14%	8,229,336	100%	8%
Amount per Pupil	$4,889		$4,078		-17%	$4,391		8%

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.



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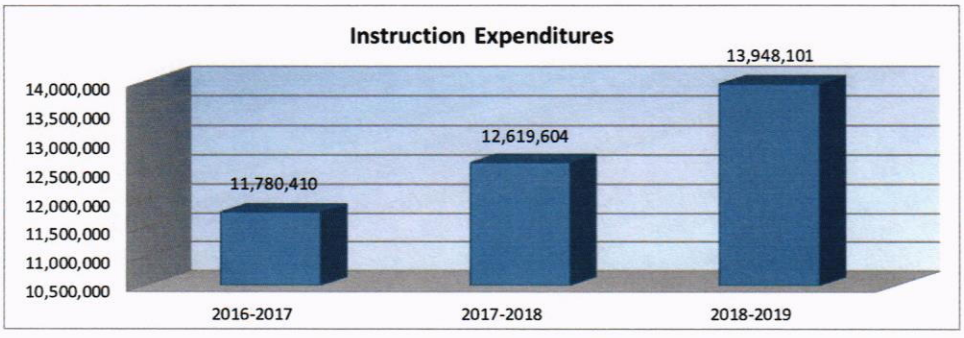
Instruction Expenditures (1000)

	2016-2017 Actual		2017-2018 Actual	% inc/ dec		2018-2019 Budget	% inc/ dec
General	5,010,132		3,674,838	-27%		3,658,685	0%
Federal Funds	684,190		706,565	3%		731,482	4%
Supplemental General	0		422	0%		87,345	20598%
At Risk (4yr Old)	70,490		78,955	12%		150,303	90%
At Risk (K-12)	2,646,515		4,157,752	57%		4,554,513	10%
Bilingual Education	15,900		15,669	-1%		32,423	107%
Virtual Education	1,720		7,995	365%		66,017	726%
Capital Outlay	8,407		24,657	193%		29,350	19%
Driver Education	12,337		14,424	17%		32,323	124%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	22,936		39,905	74%		0	-100%
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	2,066,192		2,216,425	7%		2,445,720	10%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	262,311		364,200	39%		524,194	44%
Gifts/Grants	58,949		144,030	144%		240,089	67%
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	721,855		919,082	27%		1,395,657	52%
Contingency Reserve	0		0	0%			
Text Book & Student Material	133,244		191,194	43%			
Activity Fund	65,232		63,491	-3%			
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	11,780,410		12,619,604	7%		13,948,101	11%
Enrollment (FTE)*	1,801.4		1,864.0	3%		1,874.0	1%
Amount per Pupil	6,540		6,770	4%		7,443	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	11,780,410		12,619,604	7%		13,948,101	11%



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.

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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 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2019 Cash Balance
General	12,616,337	0	12,616,337	0	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Supplemental General	4,038,807	0	2,631,283			207,100	1,200,424	XXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	207,159	110,000		0	0	0	0	72,148
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	4,708,185	250,000		0	0	4,602,696	0	144,511
Bilingual Education	32,423	15,000		0	0	17,423	0	0
Virtual Education	66,017	46,017			0	20,000	0	0
Capital Outlay	2,225,726	945,731	319,107	0	0	388,036	572,852	0
Driver Training	34,680	15,000	7,800	0	0	0	11,880	0
Declining Enrollment	XXXXXXXXX	0				XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	928,737	212,015	5,635	611,174	0	100,000	124,380	124,467
Professional Development	43,856	15,390	3,750	0	0	24,716	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,968,802	600,000	0	430,272	0	2,196,530	0	258,000
Career and Postsecondary Education	549,286	250,000	0	0	0	450,000	0	150,714
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXX
Gifts and Grants	314,896	157,382	34,807				122,707	0
Textbook & Student Materials Revolving		364,943						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	1,965,097	0	1,965,097			XXXXXXXXX		XXXXXXXXX
Contingency Reserve		950,000						XXXXXXXXX
Activity Funds		29,463						XXXXXXXXX
Bond and Interest #1	2,786,600	3,117,044	1,644,094	0	0		1,143,437	3,117,975
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	891,122	0	XXXXXXXXX	891,122	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	0	XXXXXXXXX
SUBTOTAL	34,377,730	7,077,985	19,227,910	1,932,568	0	8,006,501	3,175,680	3,867,815
Less Transfers	8,006,501							
TOTAL Budget Expenditures	$26,371,229							

Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	16,040,412	17,512,723	19,227,910
Federal Revenues	2,169,484	2,021,655	1,932,568
Local Revenues*	3,436,457	3,608,510	3,175,680
Total Revenues	21,646,353	23,142,888	24,336,158
Revenues Per Pupil	12,016	12,416	12,986

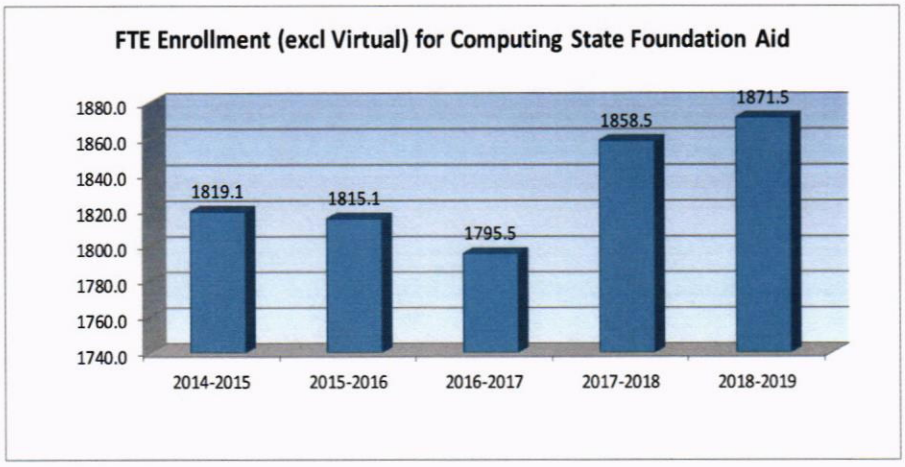
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

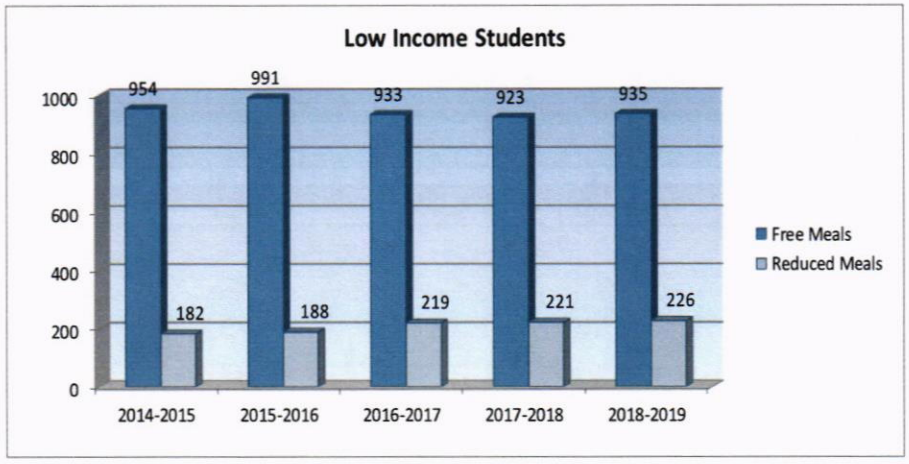
*Excludes "Transfers" to avoid duplication of revenue.

USD# 234

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)*	1,819.1	1,815.1	0%	1,795.5	-1%	1,858.5	4%	1,871.5	1%
Number of Students - Free Meals	954	991	4%	933	-6%	923	-1%	935	1%
Number of Students - Reduced Meals	182	188	3%	219	16%	221	1%	226	2%





*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.

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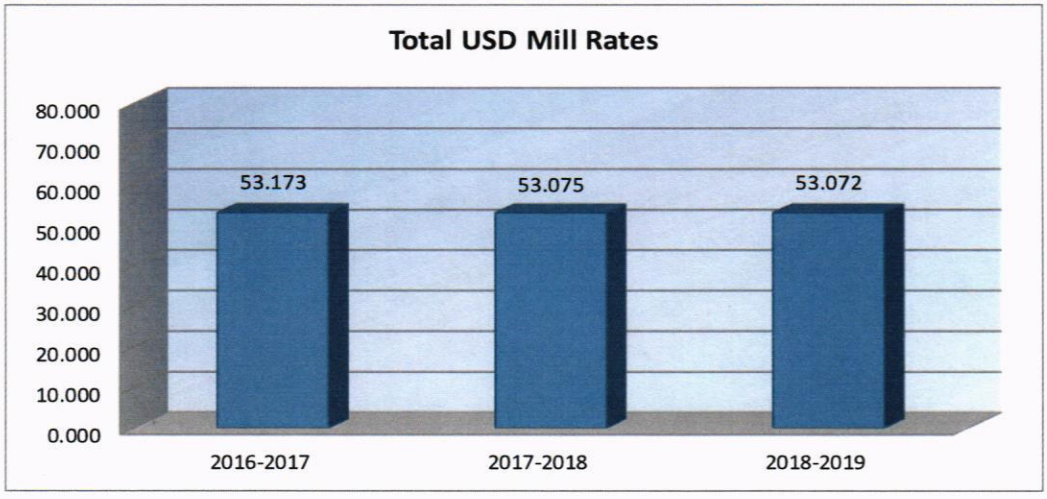
Miscellaneous Information
Mill Rates by Fund

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	13.826	13.785	13.784
Adult Education	0.000	0.000	0.000
Capital Outlay	3.572	6.564	6.563
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	15.775	12.726	12.725
Bond and Interest #2	0.000	0.000	0.000
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	**53.173**	**53.075**	**53.072**
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	2.202	2.195	2.195
Rec Comm Employee Bnfts	0.419	0.417	0.417
TOTAL OTHER	**2.621**	**2.612**	**2.612**



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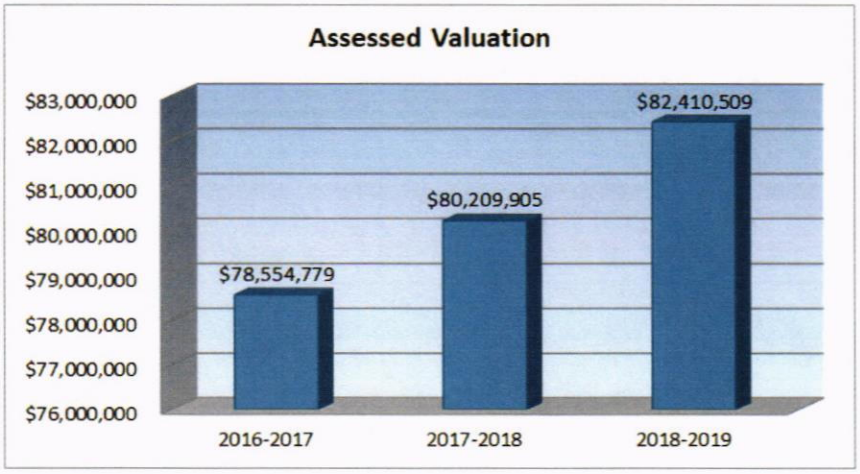
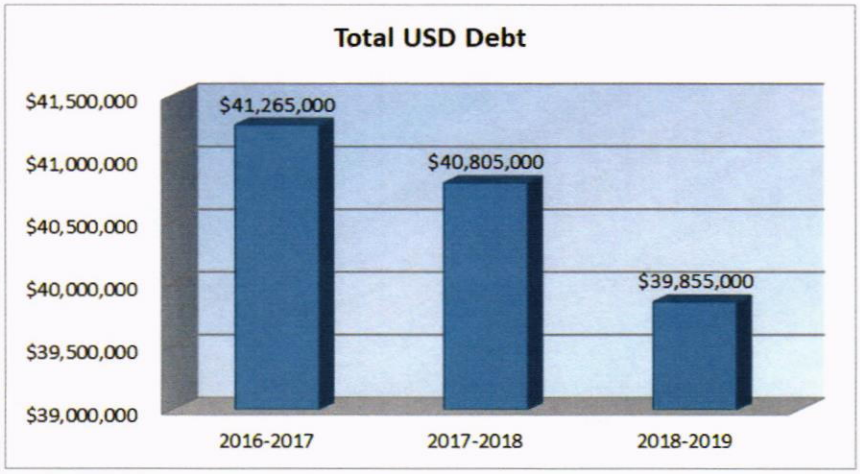
Other Information

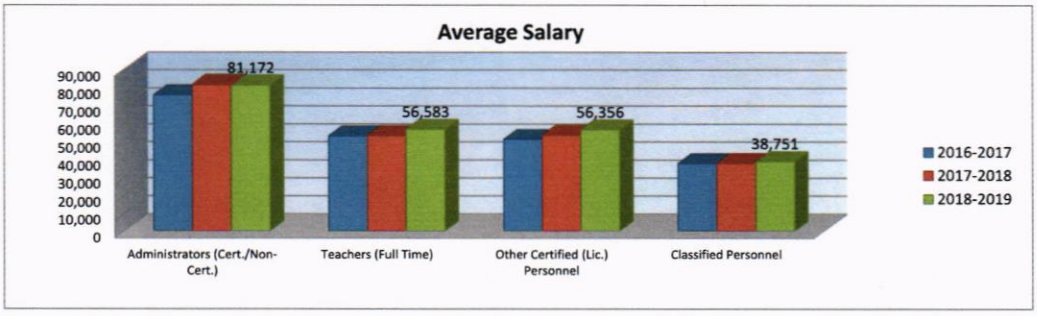
	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	$78,554,779	$80,209,905	$82,410,509
Bonded Indebtedness	41,265,000	40,805,000	39,855,000





USD# 234
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)	15.1	1,143,654	75,739	14.1	1,148,528	81,456	15.1	1,225,696	81,172
Teachers (Full Time)	144.4	7,639,679	52,906	146.4	7,767,856	53,059	149.0	8,430,923	56,583
Other Certified (Licensed) Personnel	15.1	769,532	50,962	14.6	777,769	53,272	14.2	800,262	56,356
Classified Personnel	107.0	4,027,472	37,640	107.0	4,034,648	37,707	110.0	4,262,584	38,751
Substitutes/Temporary Help	XXXXX	323,863	XXXXXXXXX	XXXXX	302,735	XXXXXXXXX	XXXXX	350,000	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) 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