Budget at a Glance
2017-18

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

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 2017-18..... 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

USD# 234

Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	12,042,497	55%	11,776,415	56%	-2%	13,199,613	54%	12%
Student Support Services	699,802	3%	681,561	3%	-3%	955,224	4%	40%
Instructional Support Services	234,952	1%	495,974	2%	111%	725,370	3%	46%
Administration & Support	1,982,326	9%	1,900,542	9%	-4%	2,056,011	8%	8%
Operations & Maintenance	1,740,724	8%	1,700,553	8%	-2%	2,217,238	9%	30%
Transportation	926,749	4%	958,883	5%	3%	1,245,002	5%	30%
Food Services	834,529	4%	826,806	4%	-1%	964,198	4%	17%
Capital Improvements	292,221	1%	217,606	1%	-26%	121,600	1%	-44%
Debt Services	3,260,923	15%	2,321,900	11%	-29%	2,795,350	12%	20%
Other Costs	20,971	0%	30,076	0%	43%	0	0%	-100%
Total Expenditures*	22,035,694	100%	20,910,316	100%	-5%	24,279,606	100%	16%
Amount per Pupil	$12,140		$11,608		-4%	$13,058		12%
Current Expenditures**	18,360,781	100%	17,422,566	100%	-5%	19,779,213	100%	14%
Amount per Pupil	$10,116		$9,672		-4%	$10,637		10%
Percent of Expenditures								
Instruction*** (Total Expenditures)	12,029,224	55%	11,768,008	56%	1%	13,123,613	54%	-2%
Instruction*** (Current Expenditures)	12,029,224	66%	11,768,008	68%	2%	13,123,613	66%	-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, 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.*

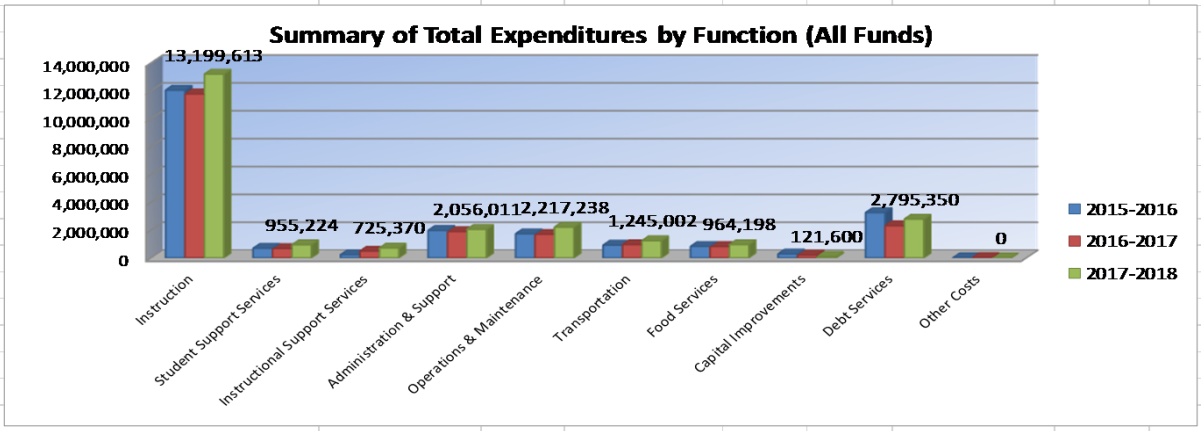
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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.

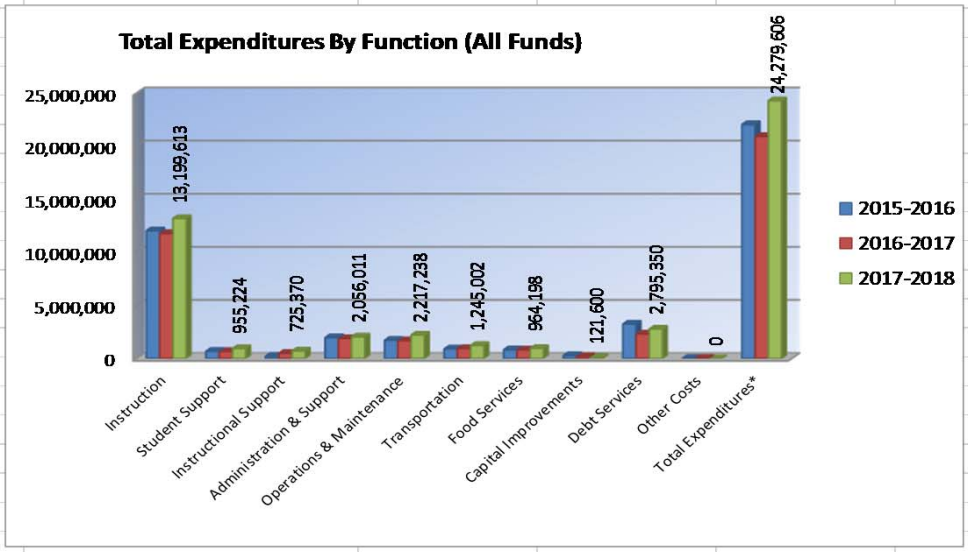
Further definition of what goes into each category:

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



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	12,042,497	11,776,415	13,199,613
Student Support	699,802	681,561	955,224
Instructional Support	234,952	495,974	725,370
Administration & Support	1,982,326	1,900,542	2,056,011
Operations & Maintenance	1,740,724	1,700,553	2,217,238
Transportation	926,749	958,883	1,245,002
Food Services	834,529	826,806	964,198
Capital Improvements	292,221	217,606	121,600
Debt Services	3,260,923	2,321,900	2,795,350
Other Costs	20,971	30,076	0
Total Expenditures*	22,035,694	20,910,316	24,279,606



**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, 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.*

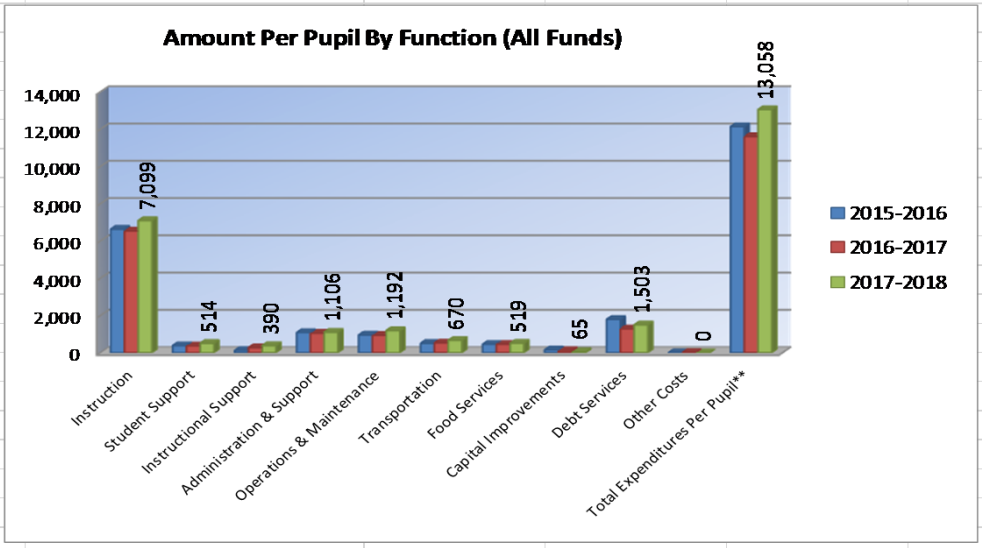
USD# 234

Total Expenditures Amount Per Pupil By Function (All Funds)

	2015-2016	2016-2017	2017-2018

	Actual	Actual	Budget
Instruction	6,635	6,537	7,099
Student Support	386	378	514
Instructional Support	129	275	390
Administration & Support	1,092	1,055	1,106
Operations & Maintenance	959	944	1,192
Transportation	511	532	670
Food Services	460	459	519
Capital Improvements	161	121	65
Debt Services	1,797	1,289	1,503
Other Costs	12	17	0
Total Expenditures Per Pupil**	12,140	11,608	13,058
Enrollment (FTE)*	1,815.1	1,801.4	1,859.4

**FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.*



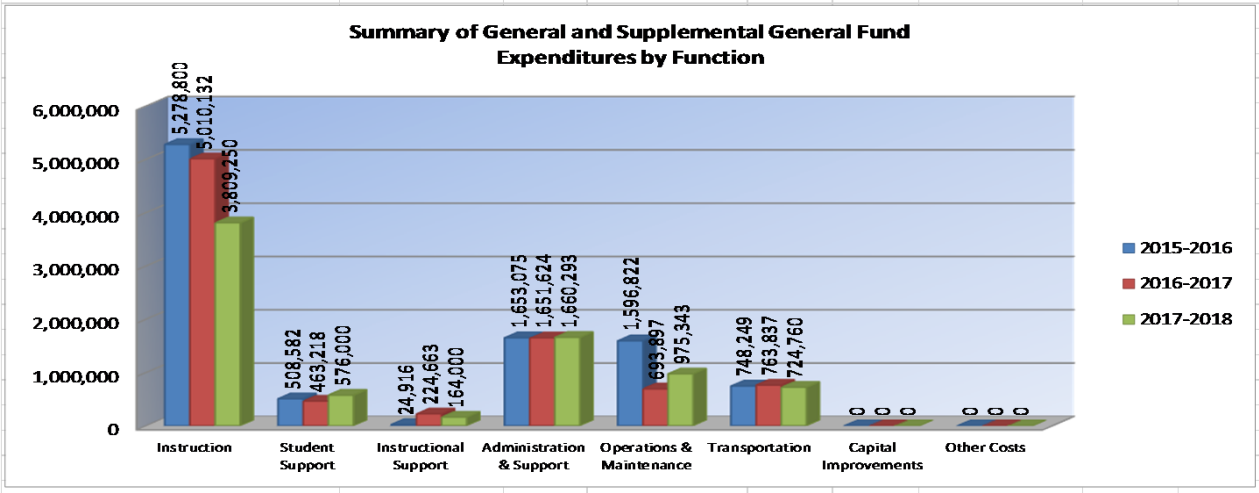
***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

USD# 234

Summary of General and Supplemental General Fund Expenditures by Function

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	5,278,800	54%	5,010,132	57%	-5%	3,809,250	48%	-24%
Student Support	508,582	5%	463,218	5%	-9%	576,000	7%	24%
Instructional Support	24,916	0%	224,663	3%	802%	164,000	2%	-27%
Administration & Support	1,653,075	17%	1,651,624	19%	0%	1,660,293	21%	1%
Operations & Maintenance	1,596,822	16%	693,897	8%	-57%	975,343	12%	41%
Transportation	748,249	8%	763,837	9%	2%	724,760	9%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	9,810,444	100%	8,807,371	100%	-10%	7,909,646	100%	-10%
Amount per Pupil	$5,405		$4,889		-10%	$4,254		-13%

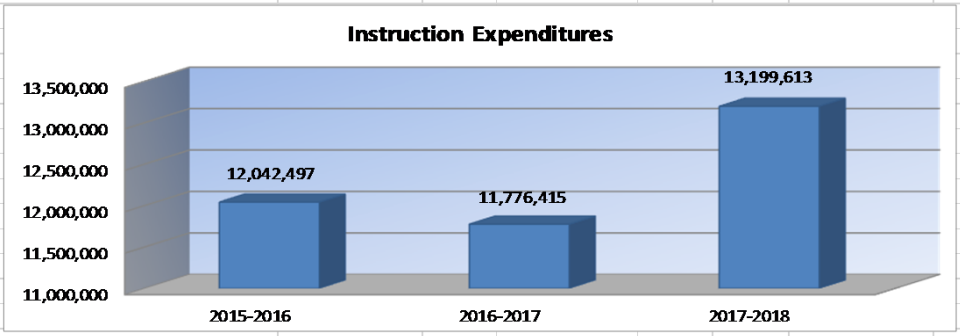
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 234

Instruction Expenditures (1000)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	5,278,800	5,010,132	-5%	3,689,250	-26%
Federal Funds	777,820	684,190	-12%	662,892	-3%
Supplemental General	0	0	0%	120,000	0%
At Risk (4yr Old)	51,380	70,390	37%	93,215	32%
At Risk (K-12)	2,620,864	2,646,515	1%	4,219,500	59%
Bilingual Education	16,461	15,900	-3%	35,000	120%
Virtual Education	0	1,720	0%	34,830	1925%
Capital Outlay	13,273	8,407	-37%	76,000	804%
Driver Education	9,617	12,357	28%	43,991	256%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	23,703	22,936	-3%	39,905	74%
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	2,167,658	2,066,192	-5%	2,390,524	16%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	259,660	258,396	0%	495,800	92%
Gifts/Grants	0	58,949	0%	200,000	239%
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	751,170	721,855	-4%	1,098,706	52%
Contingency Reserve	0	0	0%		
Text Book & Student Material	15,564	133,244	756%		
Activity Fund	56,527	65,232	15%		
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	12,042,497	11,776,415	-2%	13,199,613	12%
Enrollment (FTE)*	1,815.1	1,801.4	-1%	1,859.4	3%
Amount per Pupil	6,635	6,537	-1%	7,099	9%
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	12,042,497	11,776,415	-2%	13,199,613	12%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

USD 234

Sources of Revenue and Proposed Budget for 2017-18

	2017-18		Estimated Sources of Revenue--2017-18					Estimated
	Amount	July 1, 2017	State	Federal	Local			July 1, 2018
Fund	Budgeted	Cash Balance			Interest	Transfers	Other	Cash Balance
General	11,904,961	0	11,904,961	0	XXXXXXXXX	0	0	XXXXXXXXX
Supplemental General	3,948,089	0	2,303,905			504,850	1,139,334	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	152,090	110,000		0	0	0	0	77,910
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	4,359,700	250,000		0	0	4,262,700	0	153,000
Bilingual Education	35,000	15,000		0	0	20,000	0	0
Virtual Education	42,355	30,000			0	21,440	0	9,085
Capital Outlay	1,705,043	875,647	305,327	0	0	0	524,069	0
Driver Training	48,626	16,279	8,960	0	0	13,387	10,000	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	40,405	40,405		0	0	0	0	0
Food Service	955,398	200,000	5,711	576,510	0	150,000	131,460	108,283
Professional Development	22,000	15,000	2,000	0	0	20,000	0	15,000
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	3,016,747	600,000	0	432,310	0	2,250,000	0	265,563
Career and Postsecondary Education	526,650	250,000	0	0	0	400,000	0	123,350
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	272,553	172,553					100,000	0
Textbook & Student Materials Revolving		250,000						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	1,559,056	0	1,559,056			XXXXXXXXX		XXXXXXXXX
Contingency Reserve		903,824						XXXXXXXXX
Activity Funds		25,335						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,795,350	3,153,651	1,621,303	0	0		1,134,656	3,114,260
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	838,987	36,280	xxxxxxxxxx	802,707	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	32,223,010	6,943,974	17,711,223	1,811,527	0	7,642,377	3,039,519	3,866,451
Less Transfers	7,642,377							
TOTAL Budget Expenditures	$24,580,633							

Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	18,825,471	16,040,412	17,711,223
Federal Revenues	2,072,108	2,169,484	1,811,527
Local Revenues*	5,453,520	3,426,457	3,039,519
Total Revenues	26,351,099	21,636,353	22,562,269
Revenues Per Pupil	14,518	12,011	12,134

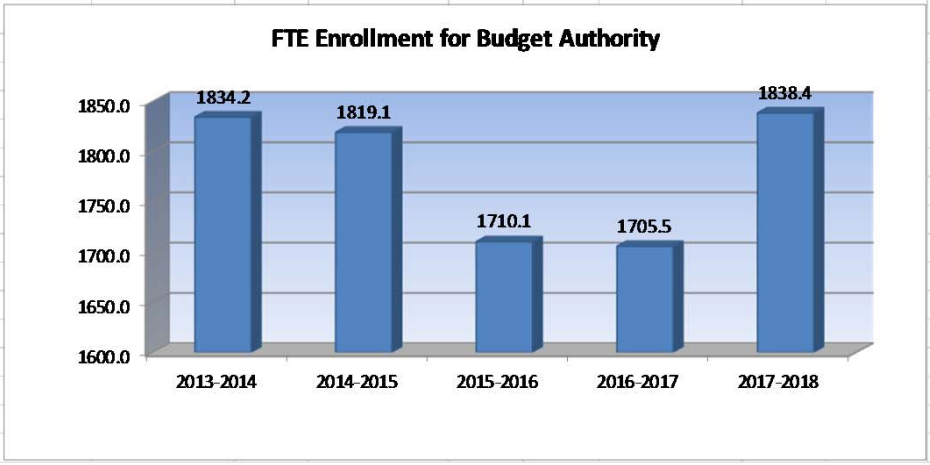
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

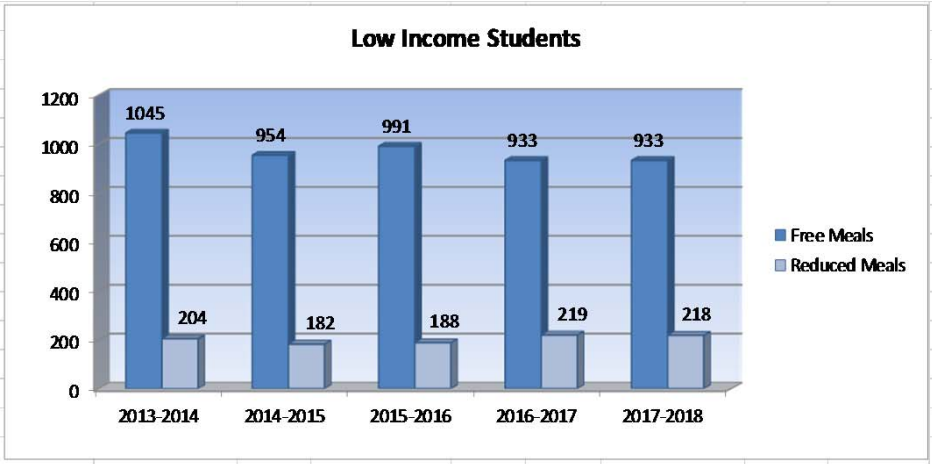
*Excludes "Transfers" to avoid duplication of revenue.

USD# 234

Enrollment Information

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	1,834.2	1,819.1	-1%	1,710.1	-6%	1,705.5	0%	1,838.4	8%
Number of Students - Free Meals	1,045	954	-9%	991	4%	933	-6%	933	0%
Number of Students - Reduced Meals	204	182	-11%	188	3%	219	16%	218	0%



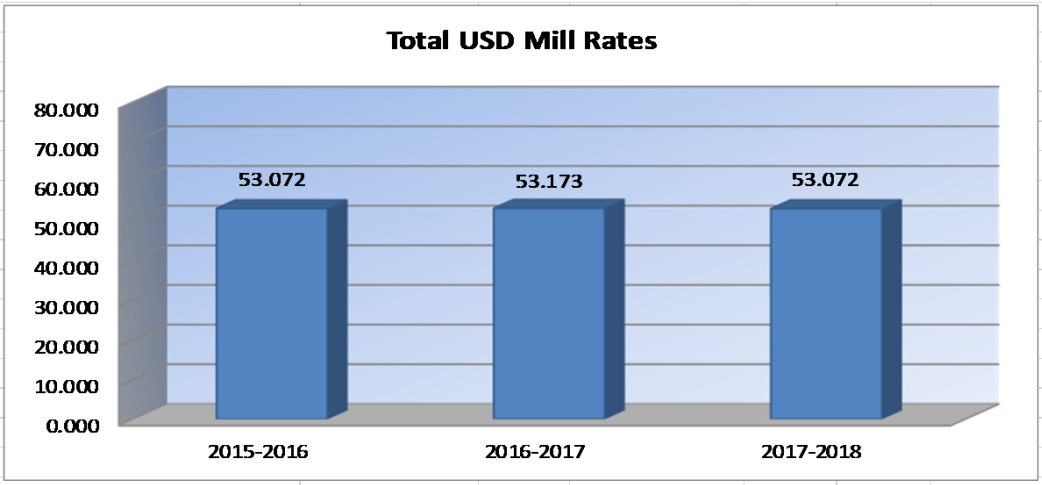


*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

USD# 234

Miscellaneous Information
Mill Rates by Fund

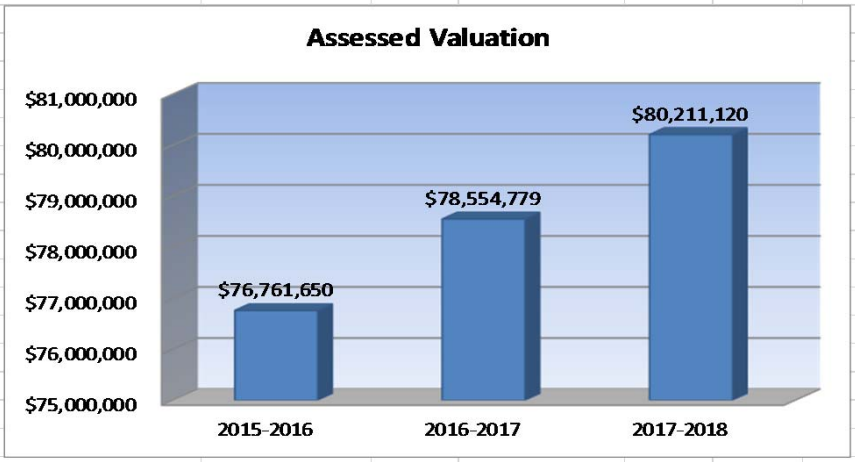
	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	13.784	13.826	13.784
Adult Education	0.000	0.000	0.000
Capital Outlay	3.561	3.572	6.563
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.727	15.775	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	**53.072**	**53.173**	**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	2.195	2.202	2.195
Rec Comm Employee Bnfts	0.417	0.419	0.417
TOTAL OTHER	**2.612**	**2.621**	**2.612**

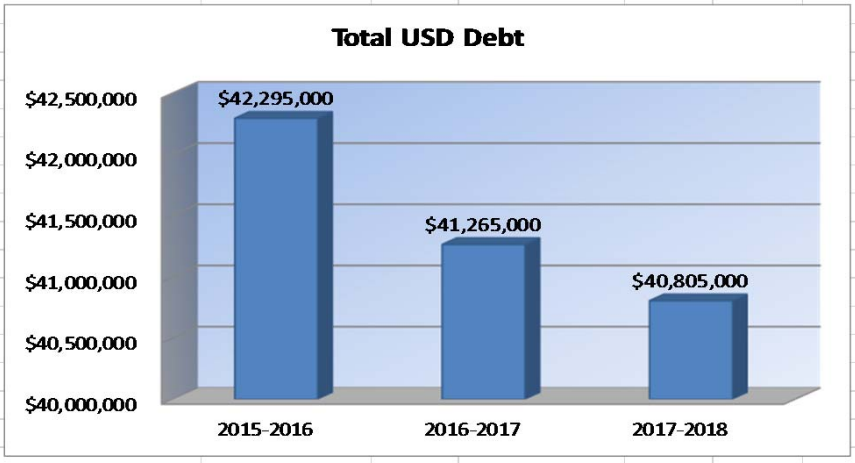


USD# 234

Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	$76,761,650	$78,554,779	$80,211,120
Bonded Indebtedness	42,295,000	41,265,000	40,805,000

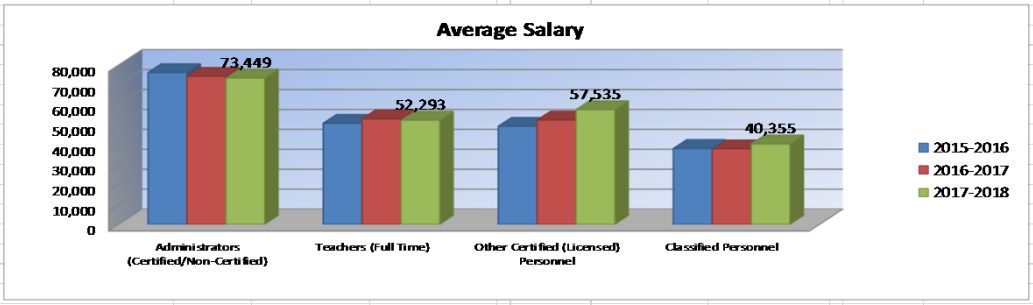




USD# 234

AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	14.0	1,065,915	76,137	15.0	1,113,654	74,244	15.0	1,101,742	73,449
Teachers (Full Time)	143.0	7,248,954	50,692	144.4	7,639,679	52,906	147.0	7,687,067	52,293
Other Certified (Licensed) Personnel	16.0	787,155	49,197	14.7	769,532	52,349	15.1	868,783	57,535
Classified Personnel	105.0	4,000,137	38,097	107.0	4,057,472	37,920	107.0	4,318,022	40,355
Substitutes/Temporary Help	XXXXX	405,322	XXXXXXXXX	XXXXX	323,863	XXXXXXXXX	XXXXX	336,860	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