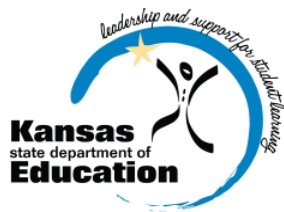


Budget at a Glance 2019-20



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	12,598,656	55%	13,452,645	56%	7%	15,454,200	56%	15%
Student Support Services	865,566	4%	812,619	3%	-6%	1,080,144	4%	33%
Instructional Support Services	669,692	3%	565,433	2%	-16%	528,712	2%	-6%
Administration & Support	1,854,972	8%	1,887,562	8%	2%	2,135,079	8%	13%
Operations & Maintenance	1,973,177	9%	2,023,976	8%	3%	2,173,934	8%	7%
Transportation	1,156,098	5%	1,217,869	5%	5%	1,266,217	5%	4%
Food Services	915,897	4%	874,962	4%	-4%	1,007,769	4%	15%
Capital Improvements	183,626	1%	196,612	1%	7%	1,203,495	4%	512%
Debt Services	2,795,350	12%	2,786,600	12%	0%	2,781,475	10%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	23,013,034	100%	23,818,278	100%	3%	27,631,025	100%	16%
Amount per Pupil	\$12,383		\$12,652		2%	\$14,573		15%
Current Expenditures**	18,795,919	100%	20,089,873	100%	7%	22,838,482	100%	14%
Amount per Pupil	\$10,113		\$10,672		6%	\$12,046		13%

Percent of Expenditures

Instruction*** (Total Expenditures)	12,573,999	55%	13,452,645	56%	1%	15,374,700	56%	0%
Instruction*** (Current Expenditures)	12,573,999	67%	13,452,645	67%	0%	15,374,700	67%	0%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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.

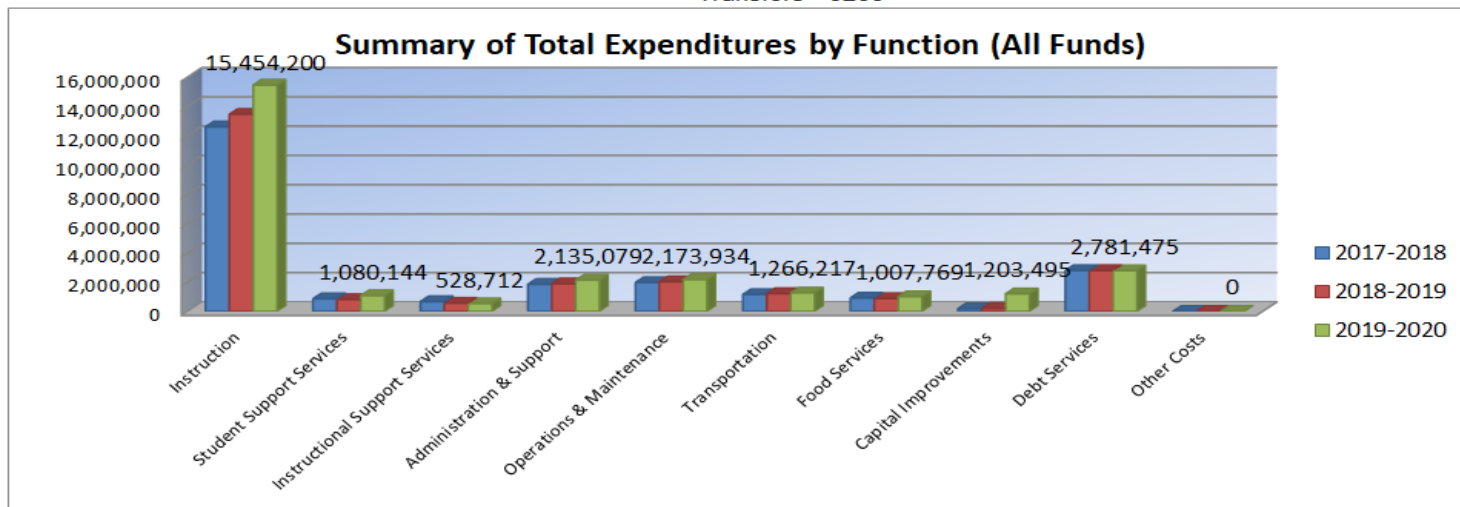
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

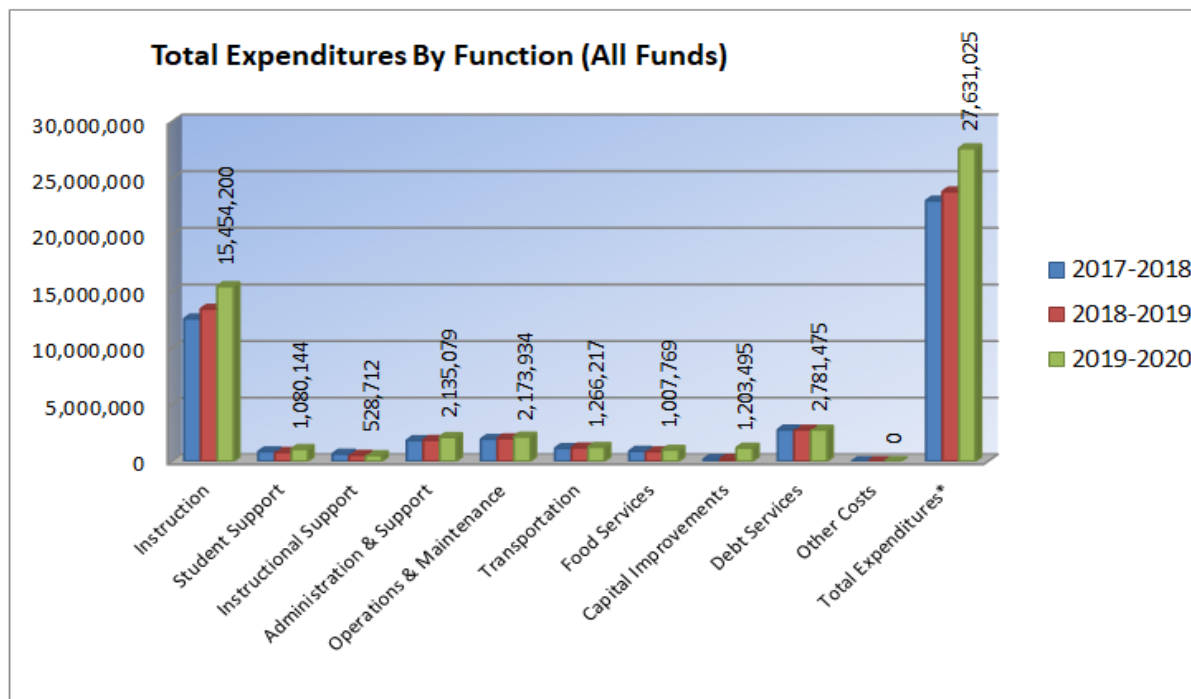
Further definition of what goes into each category:

- 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	12,598,656	13,452,645	15,454,200
Student Support	865,566	812,619	1,080,144
Instructional Support	669,692	565,433	528,712
Administration & Support	1,854,972	1,887,562	2,135,079
Operations & Maintenance	1,973,177	2,023,976	2,173,934
Transportation	1,156,098	1,217,869	1,266,217
Food Services	915,897	874,962	1,007,769
Capital Improvements	183,626	196,612	1,203,495
Debt Services	2,795,350	2,786,600	2,781,475
Other Costs	0	0	0
Total Expenditures*	23,013,034	23,818,278	27,631,025

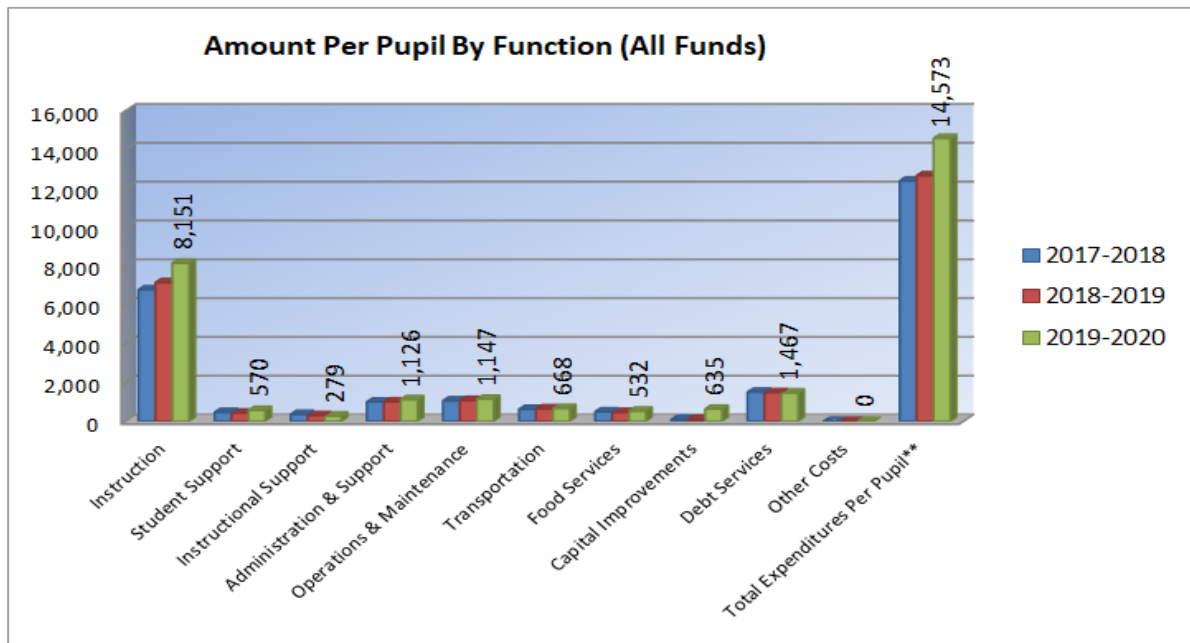


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	6,779	7,146	8,151
Student Support	466	432	570
Instructional Support	360	300	279
Administration & Support	998	1,003	1,126
Operations & Maintenance	1,062	1,075	1,147
Transportation	622	647	668
Food Services	493	465	532
Capital Improvements	99	104	635
Debt Services	1,504	1,480	1,467
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,383	12,652	14,573
Enrollment (FTE)*	1,858.5	1,882.5	1,896.0

*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.

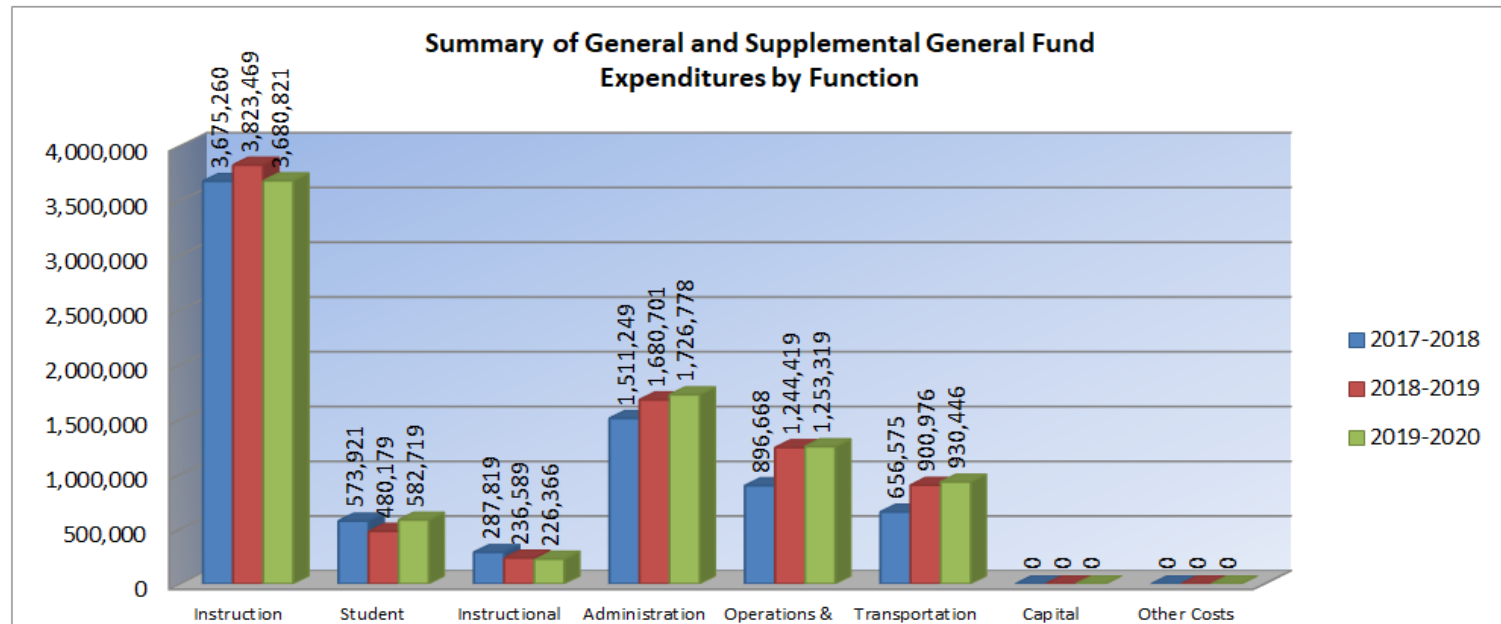


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

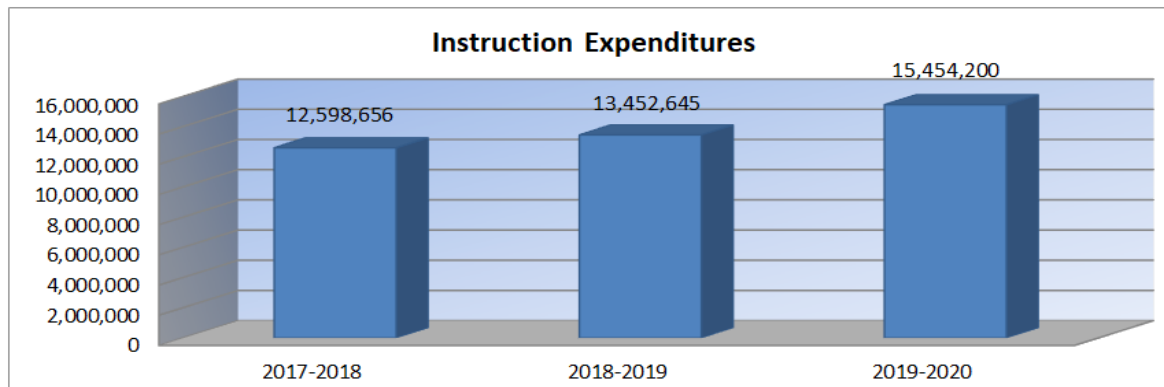
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,675,260	48%	3,823,469	46%	4%	3,680,821	44%	-4%
Student Support	573,921	8%	480,179	6%	-16%	582,719	7%	21%
Instructional Support	287,819	4%	236,589	3%	-18%	226,366	3%	-4%
Administration & Support	1,511,249	20%	1,680,701	20%	11%	1,726,778	21%	3%
Operations & Maintenance	896,668	12%	1,244,419	15%	39%	1,253,319	15%	1%
Transportation	656,575	9%	900,976	11%	37%	930,446	11%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	7,601,492	100%	8,366,333	100%	10%	8,400,449	100%	0%
Amount per Pupil	\$4,090		\$4,444		9%	\$4,431		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)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	3,674,838	3,819,262	4%	3,679,621	-4%
Federal Funds	668,464	600,805	-10%	681,292	13%
Supplemental General	422	4,207	897%	1,200	-71%
Preschool-Aged At-Risk	78,955	57,315	-27%	160,659	180%
At Risk (K-12)	4,157,752	4,418,448	6%	5,010,682	13%
Bilingual Education	15,669	13,412	-14%	30,802	130%
Virtual Education	7,995	18,406	130%	27,611	50%
Capital Outlay	24,657	0	-100%	79,500	0%
Driver Education	14,424	16,245	13%	30,139	86%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	39,905	0	-100%	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	2,216,425	2,427,069	10%	3,067,256	26%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	381,353	448,082	17%	665,372	48%
Gifts/Grants	144,030	140,892	-2%	353,628	151%
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	919,082	901,459	-2%	1,666,438	85%
Contingency Reserve	0	0	0%		
Text Book & Student Material	191,194	508,199	166%		
Activity Fund	63,491	78,844	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%
SUBTOTAL	12,598,656	13,452,645	7%	15,454,200	15%
Enrollment (FTE)*	1,858.5	1,882.5	1%	1,896.0	1%
Amount per Pupil	6,779	7,146	5%	8,151	14%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	12,598,656	13,452,645	7%	15,454,200	15%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	13,358,691	0	13,358,691	0	0	0	0	XXXXXXXXXX
Supplemental General	4,101,105	0	2,714,111			140,020	1,246,974	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	266,233	200,000				156,733	39,500	130,000
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	5,097,038	250,000				5,052,038	0	205,000
Bilingual Education	30,802	15,000				15,802	0	0
Virtual Education	27,611	27,611				0	0	0
Capital Outlay	2,011,068	984,341	358,388	0	0	0	668,339	0
Driver Training	32,692	17,687	7,800	0	0	0	7,205	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0				0	0	0
Food Service	946,829	232,094	5,610	685,307	0	0	132,643	108,825
Professional Development	30,000	25,000	3,750	0	0	1,250	0	0
Parent Education Program	6,000	0	0	0	0	6,000	0	0
Summer School	0	0				0	0	0
Special Education	3,750,527	650,000	0	508,324	0	2,897,953	0	305,750
Career and Postsecondary Education	677,742	250,000	0	38,066	0	539,551	0	149,875
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	452,890	173,748	36,142				180,000	0
Textbook & Student Materials Revolving		300,000						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,320,118	0	2,320,118			0		XXXXXXXXXX
Contingency Reserve		950,000						XXXXXXXXXX
Activity Funds		14,819						XXXXXXXXXX
Bond and Interest #1	2,781,475	3,159,020	1,780,144	0	0		1,174,648	3,332,337
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	799,551	0	XXXXXXXXXX	799,551	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	36,690,372	7,249,320	20,584,754	2,031,248	0	8,809,347	3,449,309	4,231,787
Less Transfers	8,809,347							
TOTAL Budget Expenditures	\$27,881,025							

Sources of Revenue - - State, Federal, Local

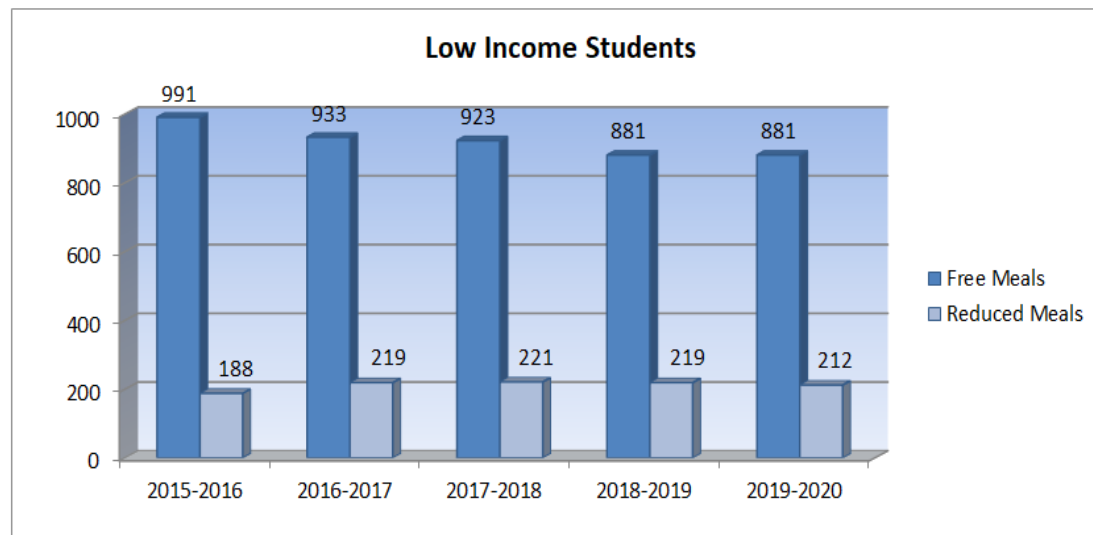
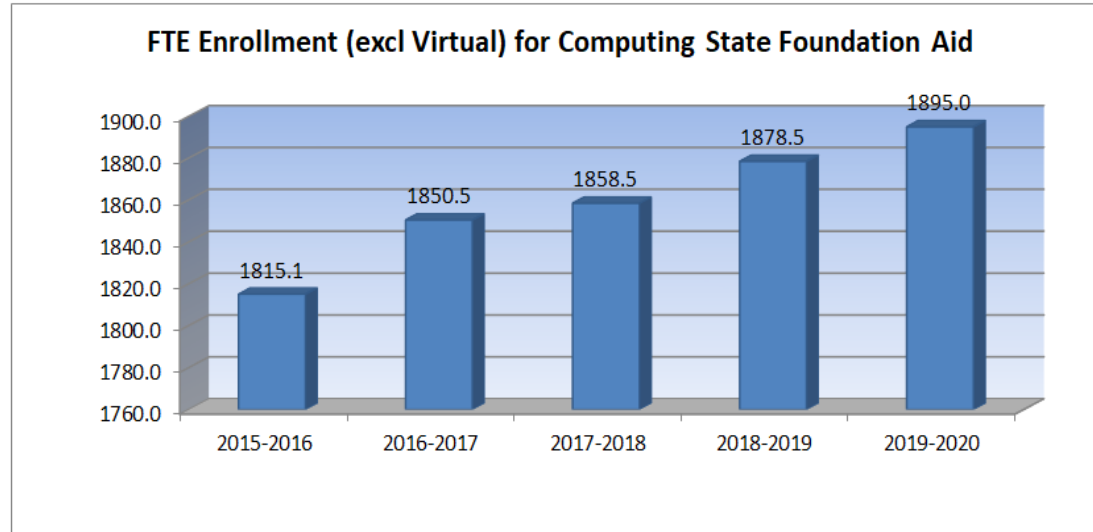
	2017-2018	2018-2019	2019-2020
State Revenues	17,512,723	18,231,680	20,584,754
Federal Revenues	2,004,683	1,972,724	2,031,248
Local Revenues*	3,608,510	3,736,863	3,449,309
Total Revenues	23,125,916	23,941,267	26,065,311
Revenues Per Pupil	12,443	12,718	13,748

Effective July 1, 2014 (2014-15 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 general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

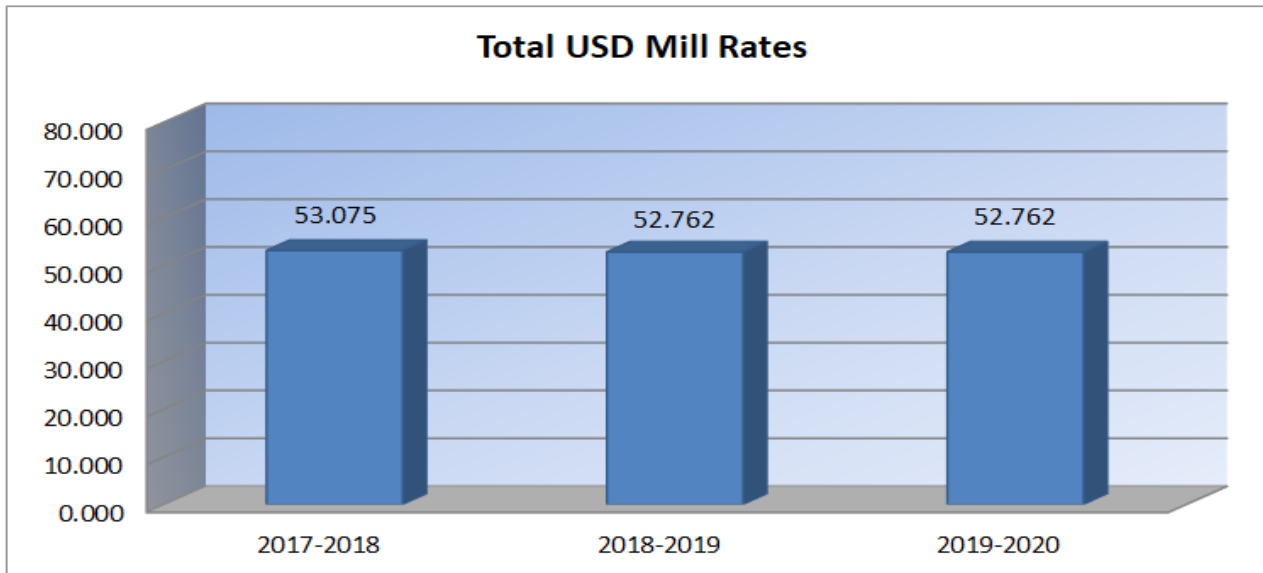
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,815.1	1,850.5	2%	1,858.5	0%	1,878.5	1%	1,895.0	1%
Number of Students - Free Meals	991	933	-6%	923	-1%	881	-5%	881	0%
Number of Students - Reduced Meals	188	219	16%	221	1%	219	-1%	212	-3%



*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.

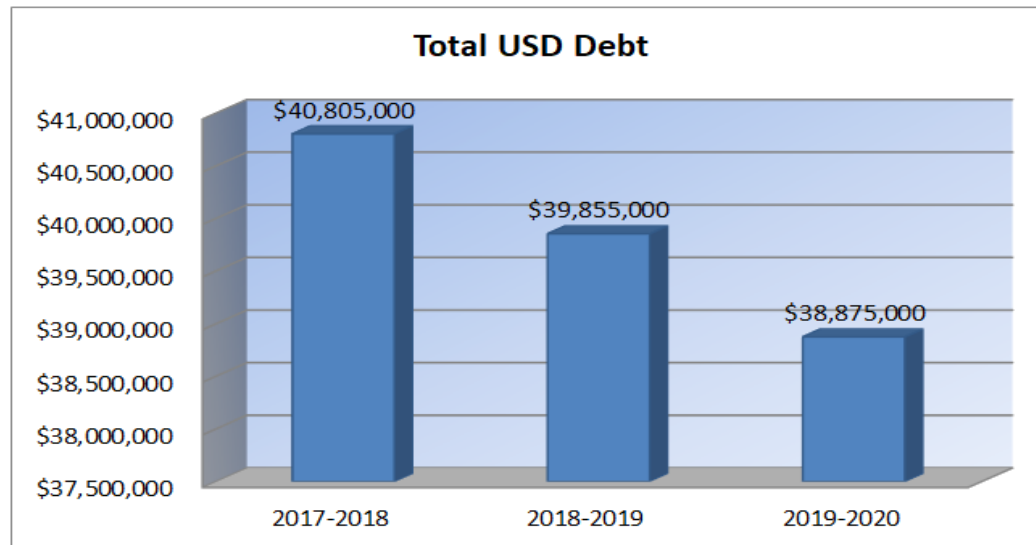
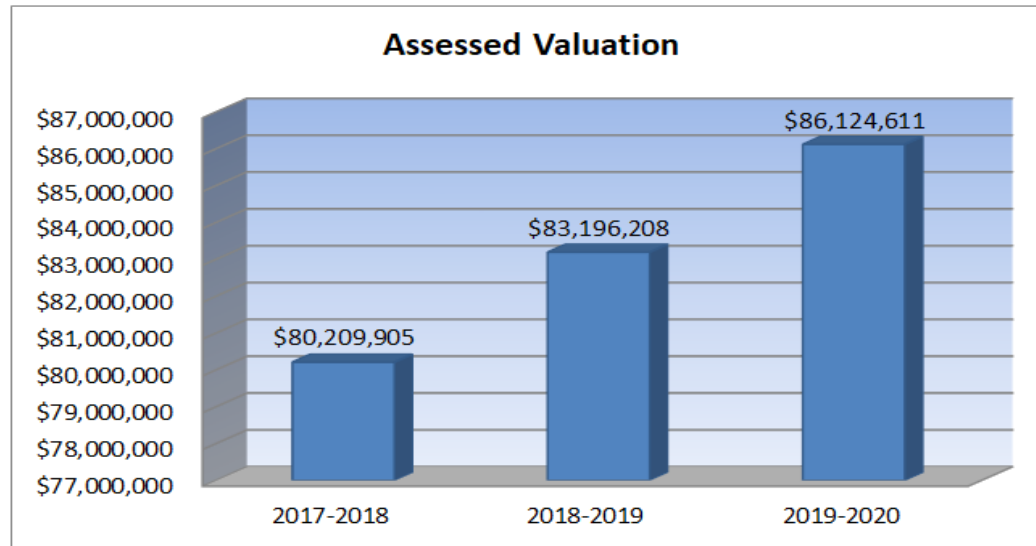
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	13.785	13.654	13.654
Adult Education	0.000	0.000	0.000
Capital Outlay	6.564	6.502	6.502
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	12.726	12.606	12.606
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	53.075	52.762	52.762
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	2.175	2.200
Rec Comm Employee Bnfts	0.417	0.413	0.418
TOTAL OTHER	2.612	2.588	2.618



Other Information

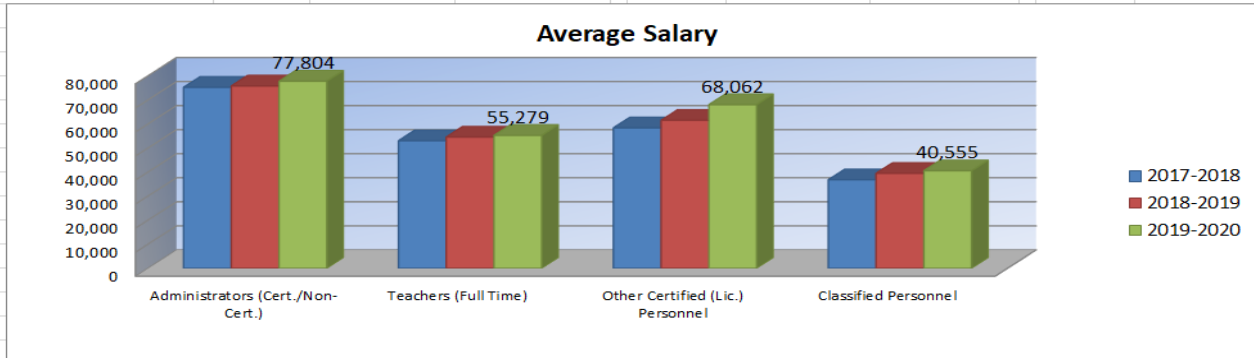
	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$80,209,905	\$83,196,208	\$86,124,611
Bonded Indebtedness	40,805,000	39,855,000	38,875,000



USD# 234

AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.8	1,038,484	75,252	15.4	1,167,856	75,835	16.4	1,275,981	77,804
Teachers (Full Time)	146.4	7,767,856	53,059	148.2	8,088,898	54,581	149.0	8,236,567	55,279
Other Certified (Licensed) Personnel	14.8	864,478	58,411	15.0	923,357	61,557	12.7	864,393	68,062
Classified Personnel	109.6	4,034,648	36,812	110.3	4,354,297	39,477	111.0	4,501,569	40,555
Substitutes/Temporary Help	XXXXX	302,735	XXXXXXXXXX	XXXXX	515,726	XXXXXXXXXX	XXXXX	392,450	XXXXXXXXXX



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