

Budget at a Glance 2020-21



USD 234 - Ft. Scott

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	13,464,086	57%	14,683,018	56%	9%	15,751,840	56%	7%
Student Support Services	814,179	3%	983,025	4%	21%	1,114,213	4%	13%
Instructional Support Services	554,358	2%	483,954	2%	-13%	747,402	3%	54%
Administration & Support	1,885,636	8%	2,270,165	9%	20%	2,171,207	8%	-4%
Operations & Maintenance	2,023,976	8%	1,985,475	8%	-2%	2,170,233	8%	9%
Transportation	1,217,869	5%	1,137,239	4%	-7%	1,294,632	5%	14%
Food Services	874,962	4%	969,402	4%	11%	1,159,536	4%	20%
Capital Improvements	196,612	1%	806,235	3%	310%	764,113	3%	-5%
Debt Services	2,786,600	12%	2,781,475	11%	0%	2,939,183	10%	6%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	23,818,278	100%	26,099,988	100%	10%	28,112,359	100%	8%
Amount per Pupil	\$12,652		\$14,094		11%	\$15,083		7%
Current Expenditures**	20,089,873	100%	21,896,076	100%	9%	23,528,239	100%	7%
Amount per Pupil	\$10,672		\$11,824		11%	\$12,624		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	13,464,086	57%	14,683,018	56%	-1%	15,695,792	56%	0%
Instruction*** (Current Expenditures)	13,464,086	67%	14,683,018	67%	0%	15,695,792	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.

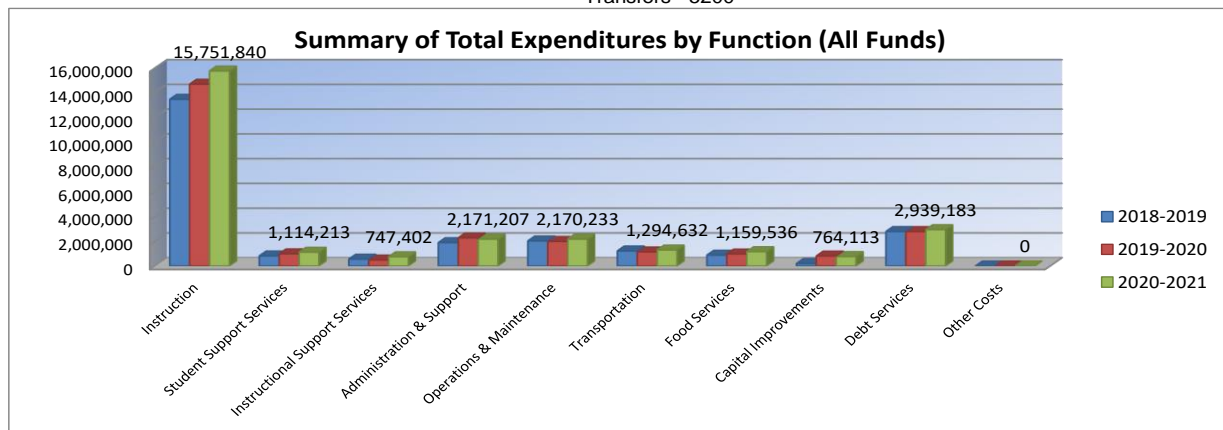
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

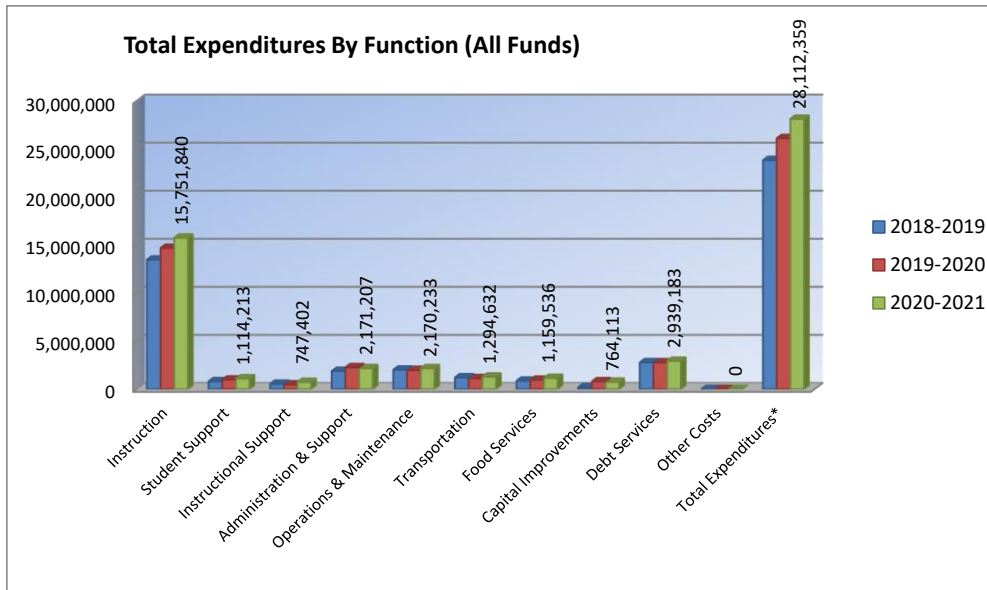
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	13,464,086	14,683,018	15,751,840
Student Support	814,179	983,025	1,114,213
Instructional Support	554,358	483,954	747,402
Administration & Support	1,885,636	2,270,165	2,171,207
Operations & Maintenance	2,023,976	1,985,475	2,170,233
Transportation	1,217,869	1,137,239	1,294,632
Food Services	874,962	969,402	1,159,536
Capital Improvements	196,612	806,235	764,113
Debt Services	2,786,600	2,781,475	2,939,183
Other Costs	0	0	0
Total Expenditures*	23,818,278	26,099,988	28,112,359

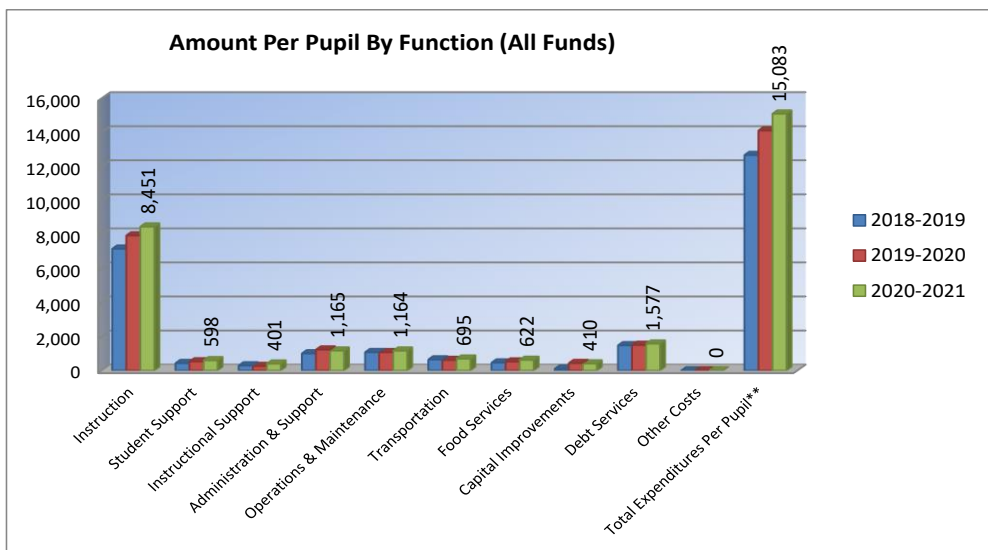


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	7,152	7,929	8,451
Student Support	432	531	598
Instructional Support	294	261	401
Administration & Support	1,002	1,226	1,165
Operations & Maintenance	1,075	1,072	1,164
Transportation	647	614	695
Food Services	465	523	622
Capital Improvements	104	435	410
Debt Services	1,480	1,502	1,577
Other Costs	0	0	0
Total Expenditures Per Pupil**	12,652	14,094	15,083
Enrollment (FTE)*	1,882.5	1,851.9	1,863.8

*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.

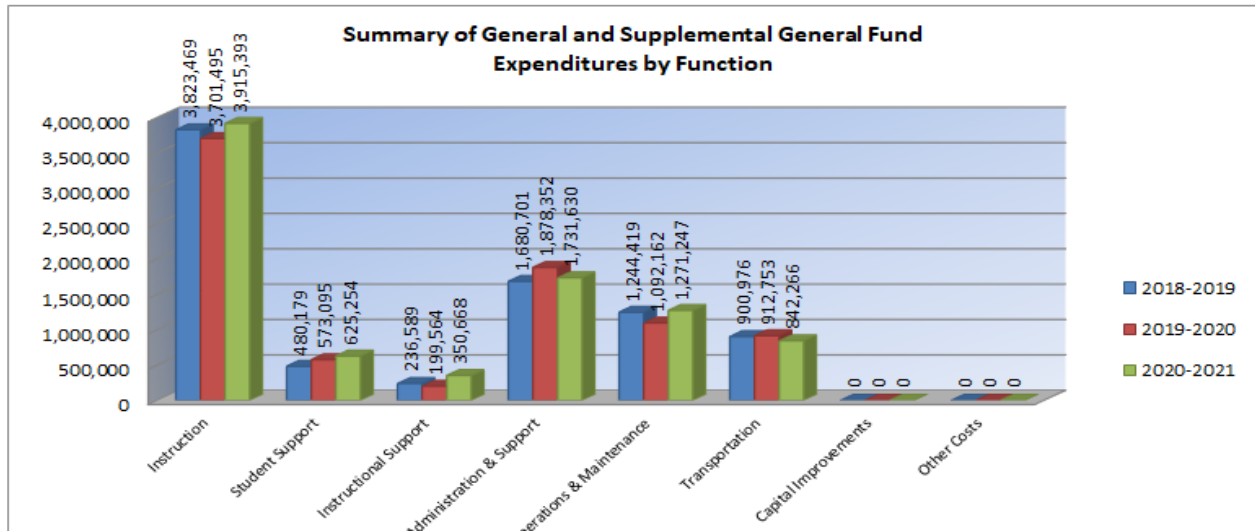


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

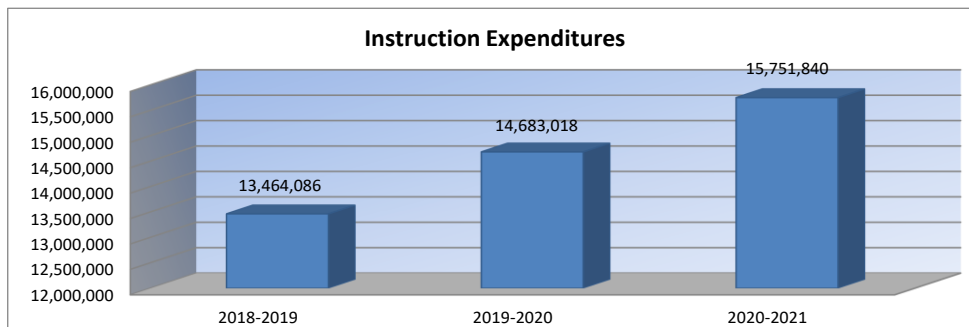
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	3,823,469	46%	3,701,495	44%	-3%	3,915,393	45%	6%
Student Support	480,179	6%	573,095	7%	19%	625,254	7%	9%
Instructional Support	236,589	3%	199,564	2%	-16%	350,668	4%	76%
Administration & Support	1,680,701	20%	1,878,352	22%	12%	1,731,630	20%	-8%
Operations & Maintenance	1,244,419	15%	1,092,162	13%	-12%	1,271,247	15%	16%
Transportation	900,976	11%	912,753	11%	1%	842,266	10%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	8,366,333	100%	8,357,421	100%	0%	8,736,458	100%	5%
Amount per Pupil	\$4,444		\$4,513		2%	\$4,687		4%

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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	3,819,262	3,701,495	-3%	3,889,034	5%
Federal Funds	600,805	979,348	63%	767,498	-22%
Supplemental General	4,207	0	-100%	26,359	0%
Preschool-Aged At-Risk	57,315	23,719	-59%	147,318	521%
At Risk (K-12)	4,418,448	4,794,282	9%	5,027,959	5%
Bilingual Education	13,412	14,238	6%	30,957	117%
Virtual Education	18,406	13,347	-27%	39,611	197%
Capital Outlay	0	0	0%	56,048	0%
Driver Education	16,245	17,118	5%	35,981	110%
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	2,427,069	2,720,343	12%	3,093,017	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	459,523	564,436	23%	767,771	36%
Gifts/Grants	140,892	168,323	19%	266,788	58%
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	901,459	1,394,987	55%	1,603,499	15%
Contingency Reserve	0	0	0%		
Text Book & Student Material	508,199	242,355	-52%		
Activity Fund	78,844	49,027	-38%		
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	13,464,086	14,683,018	9%	15,751,840	7%
Enrollment (FTE)*	1,882.5	1,851.9	-2%	1,863.8	1%
Amount per Pupil	7,152	7,929	11%	8,451	7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	13,464,086	14,683,018	9%	15,751,840	7%



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	13,982,269	0	13,982,269	0	0	0	0	XXXXXXXXXX
Supplemental General	4,218,756	0	2,839,223			160,375	1,219,158	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	286,066	282,079		0	0	196,566	39,500	232,079
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	5,111,192	300,000		0	0	5,061,607	0	250,415
Bilingual Education	30,957	15,000		0	0	15,957	0	0
Virtual Education	39,611	20,000			0	19,611	0	0
Capital Outlay	1,644,937	679,687	360,347	0	0	0	604,903	0
Driver Training	38,228	26,228	5,400	0	0	0	6,600	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	1,095,032	219,446	5,610	736,230	0	0	133,746	0
Professional Development	44,500	30,000	4,500	0	0	10,000	0	0
Parent Education Program	25,000	12,000	0	0	0	13,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	3,797,038	700,000	0	573,479	0	3,073,559	0	550,000
Career and Postsecondary Education	781,968	300,000	0	25,353	0	681,615	0	225,000
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	435,586	175,586	40,000	40,000			180,000	0
Textbook & Student Materials Revolving		366,370						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	2,234,538	0	2,234,538			0		XXXXXXXXXX
Contingency Reserve		998,000						XXXXXXXXXX
Activity Funds		39,813						XXXXXXXXXX
Bond and Interest #1	2,939,183	3,313,922	1,851,685	0	0		1,170,760	3,397,184
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	872,065	-359,586	XXXXXXXXXX	1,231,651	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	37,576,926	7,118,545	21,323,572	2,606,713	0	9,232,290	3,354,667	4,654,678
Less Transfers	9,232,290							
TOTAL Budget Expenditures	\$28,344,636							

Sources of Revenue - - State, Federal, Local

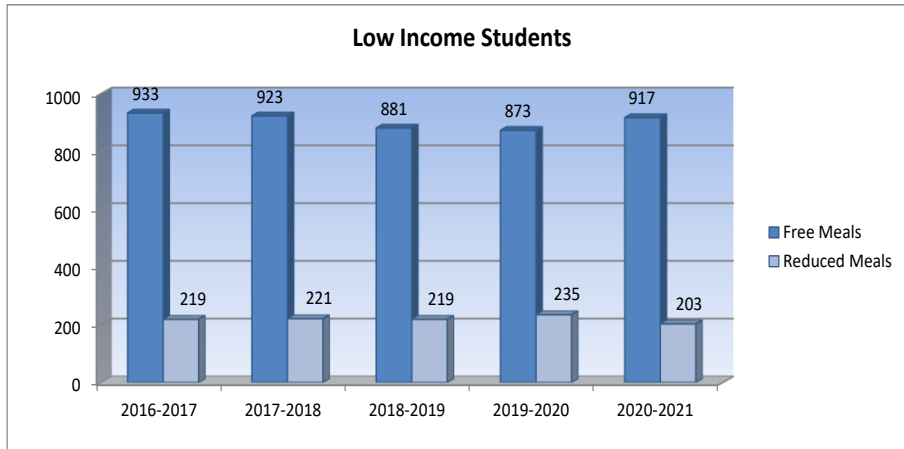
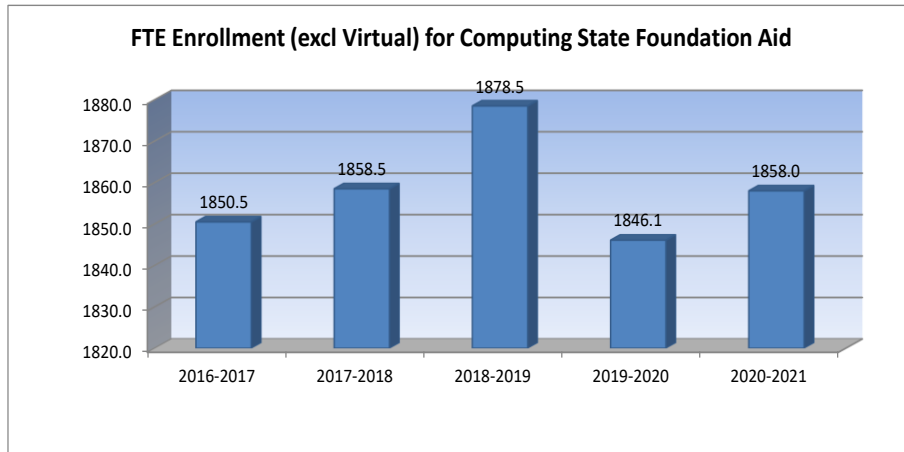
	2018-2019	2019-2020	2020-2021
State Revenues	18,278,487	20,149,617	21,323,572
Federal Revenues	1,972,724	2,110,344	2,606,713
Local Revenues*	3,736,863	3,704,973	3,354,667
Total Revenues	23,988,074	25,964,934	27,284,952
Revenues Per Pupil	12,743	14,021	14,639

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

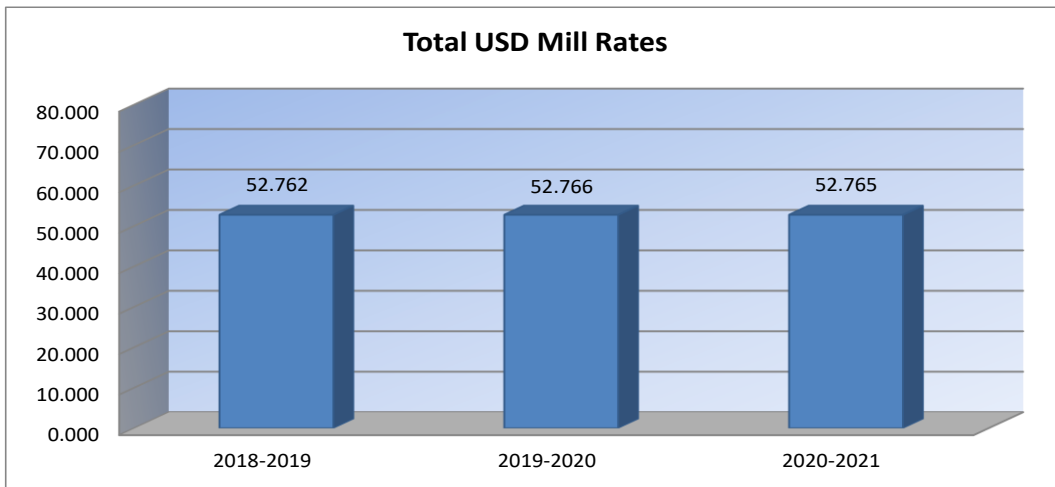
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	1,850.5	1,858.5	0%	1,878.5	1%	1,846.1	-2%	1,858.0	1%
Number of Students - Free Meals	933	923	-1%	881	-5%	873	-1%	917	5%
Number of Students - Reduced Meals	219	221	1%	219	-1%	235	7%	203	-14%



*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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

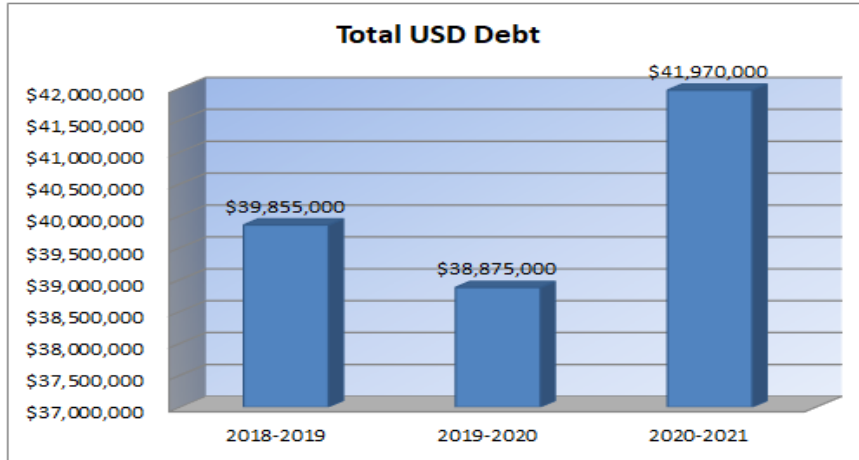
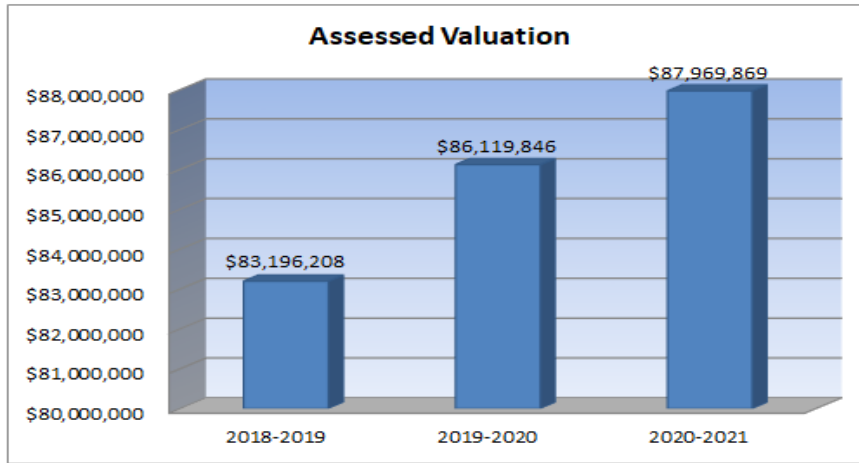
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	13.654	13.656	13.656
Adult Education	0.000	0.000	0.000
Capital Outlay	6.502	6.503	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	12.606	12.607	12.607
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	52.762	52.766	52.765
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	2.175	2.201	2.195
Rec Comm Employee Bnfts	0.413	0.419	0.417
TOTAL OTHER	2.588	2.620	2.612



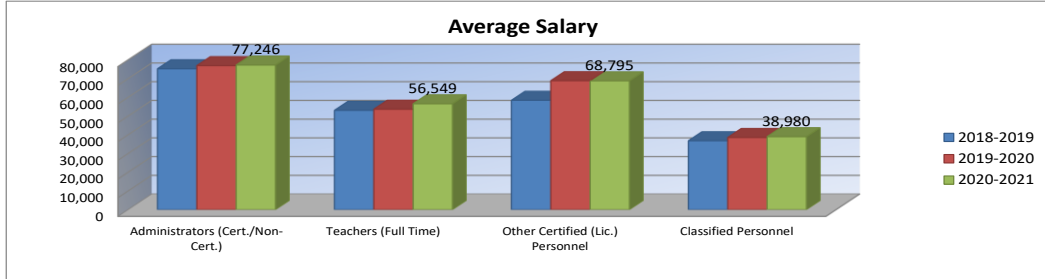
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$83,196,208	\$86,119,846	\$87,969,869
Bonded Indebtedness	39,855,000	38,875,000	41,970,000



USD# 234
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 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	16.7	1,284,480	76,915	18.2	1,405,880	77,246
Teachers (Full Time)	146.4	7,767,856	53,059	149.0	7,991,748	53,636	156.0	8,821,670	56,549
Other Certified (Licensed) Personnel	14.8	864,478	58,411	12.5	860,829	68,866	12.7	873,694	68,795
Classified Personnel	109.6	4,034,648	36,812	117.0	4,509,878	38,546	113.1	4,408,662	38,980
Substitutes/Temporary Help	XXXXX	302,735	XXXXXXXXXX	XXXXX	380,707	XXXXXXXXXX	XXXXX	406,100	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:

https://datacentral.ksde.org/report_gen.aspx

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

School Finance Reports and Publications website below:

<https://datacentral.ksde.org/default.aspx>

- 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