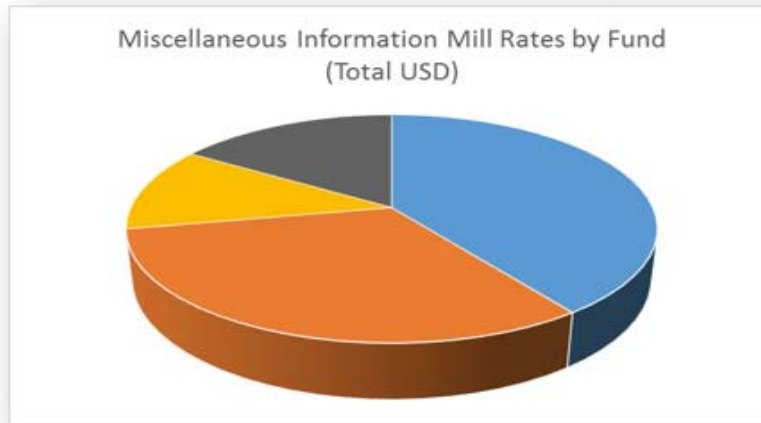
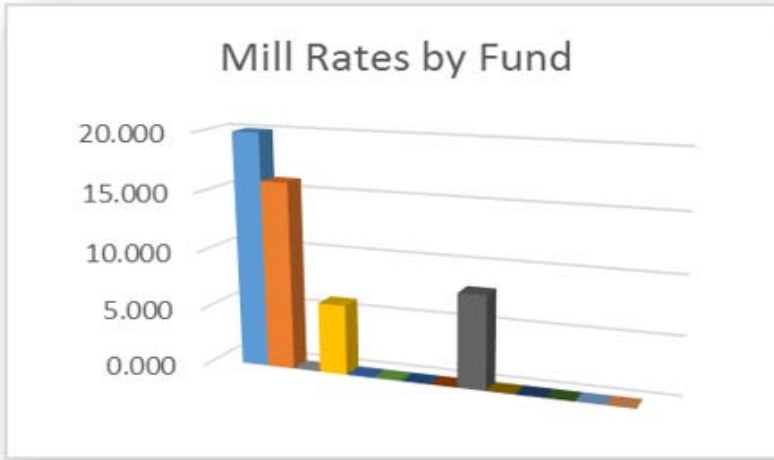


# BUDGET AT A GLANCE

2016-17



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](http://www.ksde.org)

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**Summary of Total Expenditures By Function (All Funds)**

	2014-2015	%	2015-2016	%	%	2016-2017	%	%
	Actual	of	Actual	of	inc/ dec	Budget	of	inc/ dec
Instruction	12,051,273	60%	11,990,316	55%	-1%	12,556,168	55%	5%
Student Support Services	652,596	3%	689,622	3%	6%	956,202	4%	39%
Instructional Support Services	306,166	2%	245,132	1%	-20%	385,598	2%	57%
Administration & Support	2,064,469	10%	1,982,326	9%	-4%	2,032,987	9%	3%
Operations & Maintenance	1,845,059	9%	1,740,724	8%	-6%	1,991,963	9%	14%
Transportation	730,513	4%	926,749	4%	27%	887,910	4%	-4%
Food Services	839,151	4%	834,529	4%	-1%	980,442	4%	17%
Capital Improvements	493,062	2%	292,221	1%	-41%	727,455	3%	149%
Debt Services	959,500	5%	3,260,923	15%	240%	2,321,900	10%	-29%
Other Costs	0	0%	20,971	0%	0%	36,000	0%	72%
<b>Total Expenditures*</b>	<b>19,941,789</b>	<b>100%</b>	<b>21,983,513</b>	<b>100%</b>	<b>10%</b>	<b>22,876,625</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$10,962		\$12,111		10%	\$12,583		4%
<b>Current Expenditures**</b>	<b>18,282,024</b>	<b>100%</b>	<b>18,308,600</b>	<b>100%</b>	<b>0%</b>	<b>18,800,399</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$10,050		\$10,087		0%	\$10,341		3%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	12,045,181	60%	11,977,043	54%	-6%	12,536,168	55%	1%
Instruction*** (Current Expenditures)	12,045,181	66%	11,977,043	65%	-1%	12,536,168	67%	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, Vocational 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.

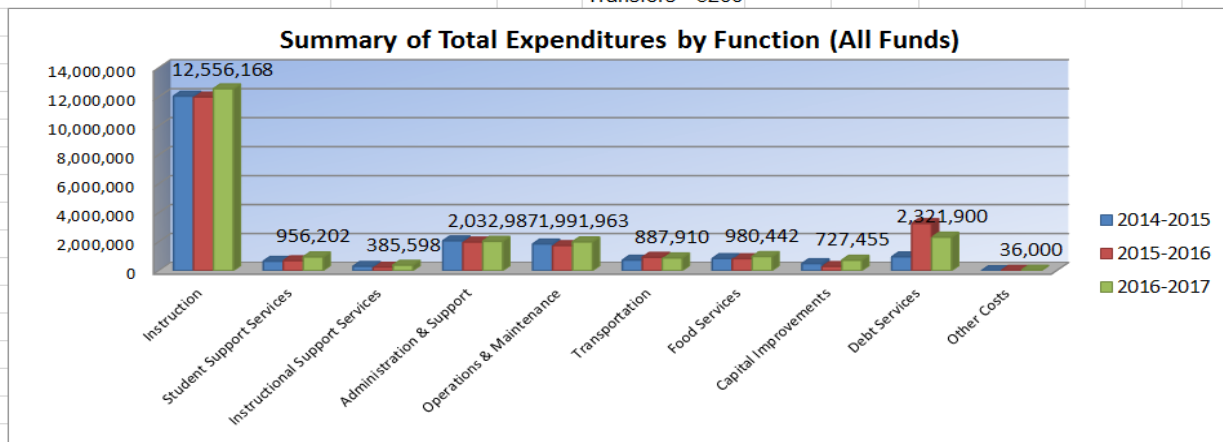
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

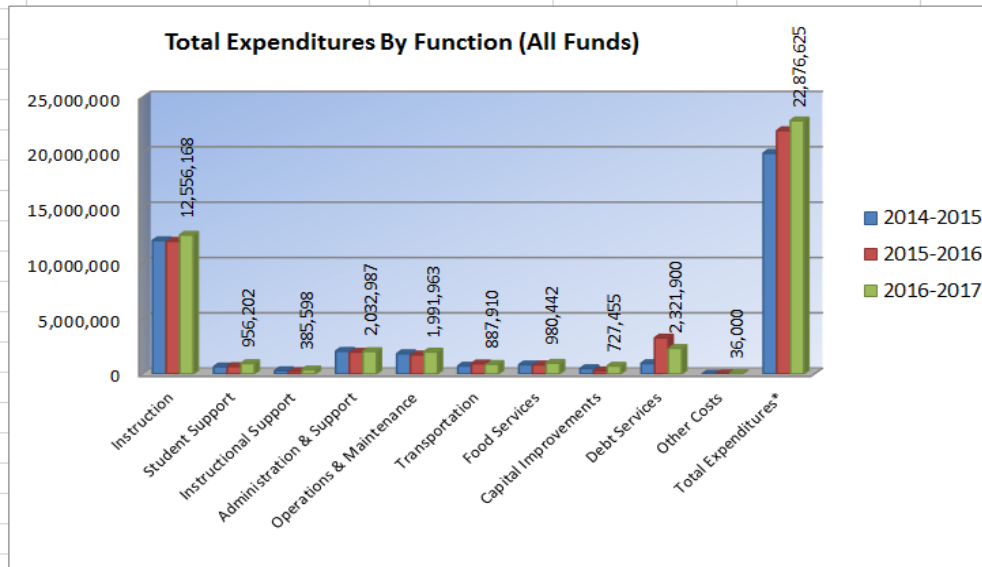
Further definition of what goes into each category:

- Instruction - 1000
- 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)**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	12,051,273	11,990,316	12,556,168
Student Support	652,596	689,622	956,202
Instructional Support	306,166	245,132	385,598
Administration & Support	2,064,469	1,982,326	2,032,987
Operations & Maintenance	1,845,059	1,740,724	1,991,963
Transportation	730,513	926,749	887,910
Food Services	839,151	834,529	980,442
Capital Improvements	493,062	292,221	727,455
Debt Services	959,500	3,260,923	2,321,900
Other Costs	0	20,971	36,000
<b>Total Expenditures*</b>	<b>19,941,789</b>	<b>21,983,513</b>	<b>22,876,625</b>

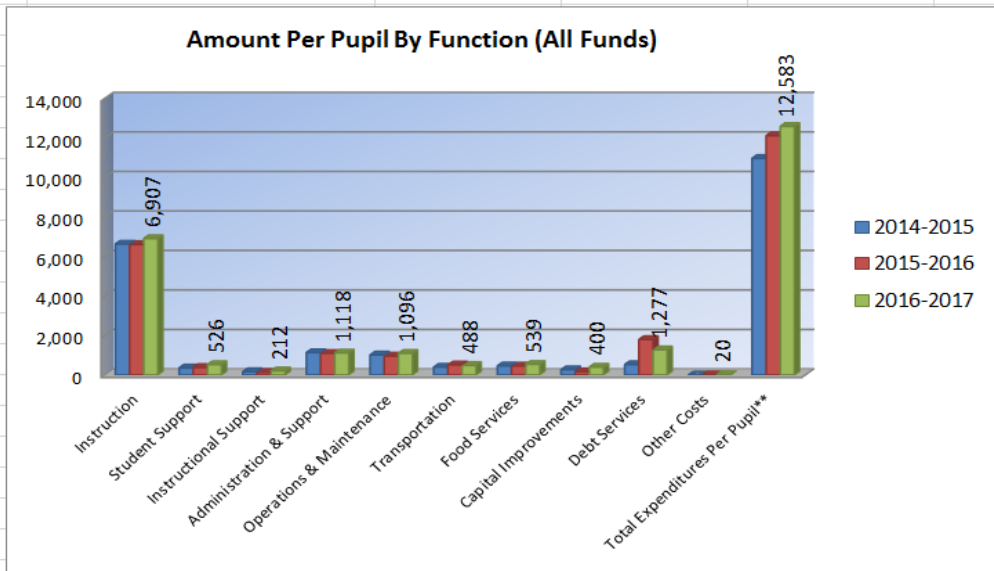


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

**Total Expenditures Amount Per Pupil By Function (All Funds)**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	6,625	6,606	6,907
Student Support	359	380	526
Instructional Support	168	135	212
Administration & Support	1,135	1,092	1,118
Operations & Maintenance	1,014	959	1,096
Transportation	402	511	488
Food Services	461	460	539
Capital Improvements	271	161	400
Debt Services	527	1,797	1,277
Other Costs	0	12	20
<b>Total Expenditures Per Pupil**</b>	<b>10,962</b>	<b>12,111</b>	<b>12,583</b>
Enrollment (FTE)*	1,819.1	1,815.1	1,818.0

\*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

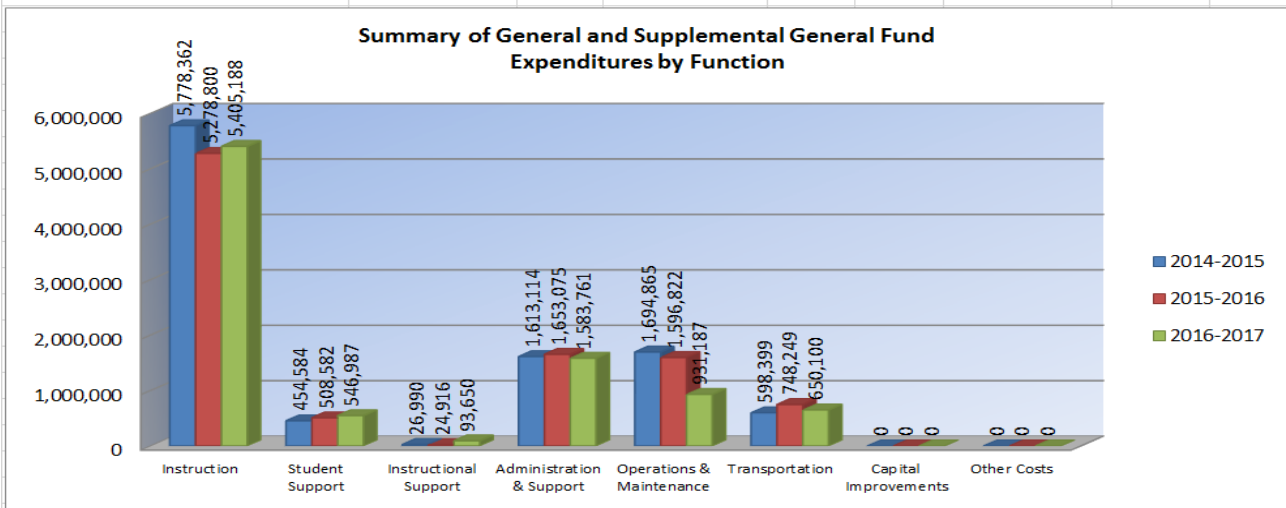


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

**Summary of General and Supplemental General Fund Expenditures by Function**

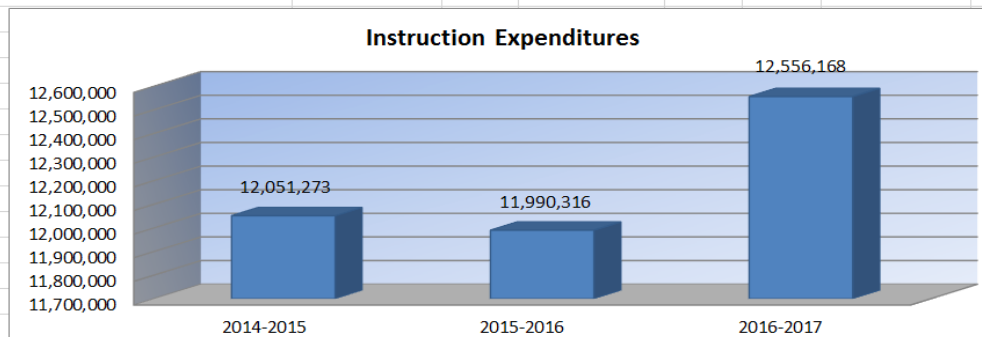
	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	5,778,362	57%	5,278,800	54%	-9%	5,405,188	59%	2%
Student Support	454,584	4%	508,582	5%	12%	546,987	6%	8%
Instructional Support	26,990	0%	24,916	0%	-8%	93,650	1%	276%
Administration & Support	1,613,114	16%	1,653,075	17%	2%	1,583,761	17%	-4%
Operations & Maintenance	1,694,865	17%	1,596,822	16%	-6%	931,187	10%	-42%
Transportation	598,399	6%	748,249	8%	25%	650,100	7%	-13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>10,166,314</b>	<b>100%</b>	<b>9,810,444</b>	<b>100%</b>	<b>-4%</b>	<b>9,210,873</b>	<b>100%</b>	<b>-6%</b>
Amount per Pupil	\$5,589		\$5,405		-3%	\$5,066		-6%

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)

	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
General	5,778,332	5,278,800	-9%	5,405,188	2%
Federal Funds	628,997	681,385	8%	685,215	1%
Supplemental General	30	0	-100%	0	0%
At Risk (4yr Old)	30,408	51,380	69%	78,693	53%
At Risk (K-12)	2,164,959	2,620,864	21%	2,680,049	2%
Bilingual Education	13,160	16,461	25%	21,913	33%
Virtual Education	0	0	0%	15,000	0%
Capital Outlay	6,092	13,273	118%	20,000	51%
Driver Education	8,741	9,617	10%	18,820	96%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	20,769	23,703	14%	50,235	112%
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	2,027,470	2,167,658	7%	2,303,908	6%
Cost of Living	0	0	0%	0	0%
Vocational Education	397,309	259,660	-35%	367,236	41%
Gifts/Grants	0	0	0%	0	0%
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	912,397	751,170	-18%	909,911	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	13,838	15,564	12%		
Activity Fund	48,771	100,781	107%		
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%
<b>SUBTOTAL</b>	<b>12,051,273</b>	<b>11,990,316</b>	<b>-1%</b>	<b>12,556,168</b>	<b>5%</b>
Enrollment (FTE)*	1,819.1	1,815.1	0%	1,818.0	0%
Amount per Pupil	6,625	6,606	0%	6,907	5%
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%
<b>TOTAL</b>	<b>12,051,273</b>	<b>11,990,316</b>	<b>-1%</b>	<b>12,556,168</b>	<b>5%</b>



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.

\* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

## Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17					Estimated July 1, 2017 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	12,638,951	604	12,638,347	0	0	0	0	0
Supplemental General	3,607,179	16,391	2,343,223			85,037	1,162,528	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	124,303	105,031		0	XXXXXXXXXXXX	75,000	0	55,728
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	2,680,149	225,000		0	XXXXXXXXXXXX	2,570,627	0	115,478
Bilingual Education	21,913	11,913		0	XXXXXXXXXXXX	10,000	0	0
Virtual Education	15,000	0				0	2,500	12,500
Capital Outlay	1,754,326	875,647		0		0	382,123	339,432
Driver Training	22,633	17,989	6,120		XXXXXXXXXXXX	0	0	1,476
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	58,235	33,235		0	XXXXXXXXXXXX	0	25,000	0
Food Service	958,772	201,373	6,318	581,617		0	140,000	148,771
Professional Development	12,940	12,940		0	XXXXXXXXXXXX	0	0	0
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0
Special Education	2,675,361	501,378	0	428,986	XXXXXXXXXXXX	2,127,500	0	382,503
Vocational Education	389,439	200,000	0	0	XXXXXXXXXXXX	261,439	0	72,000
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	274,028	174,028					100,000	0
Textbook & Student Materials Revolving		157,939						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,464,180	0				1,464,180		XXXXXXXXXX
Contingency Reserve		903,824						XXXXXXXXXX
Activity Funds		42,455						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	2,321,900	2,859,725	1,300,264	0		0	1,294,993	3,133,082
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			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0			0	0
Federal Funds	892,573	-59,374	XXXXXXXXXXXX	951,947	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>29,911,882</b>	<b>6,280,098</b>	<b>16,294,272</b>	<b>1,962,550</b>	<b>0</b>	<b>7,118,406</b>	<b>3,083,224</b>	<b>3,879,574</b>
Less Transfers	7,118,406							
<b>TOTAL Budget Expenditures</b>	<b>\$22,793,476</b>							

### Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	15,282,218	14,793,276	16,294,272
Federal Revenues	2,165,951	2,036,033	1,962,550
Local Revenues*	2,824,774	5,499,575	3,083,224
<b>Total Revenues</b>	<b>20,272,943</b>	<b>22,328,884</b>	<b>21,340,046</b>
Revenues Per Pupil	11,144	12,302	11,738

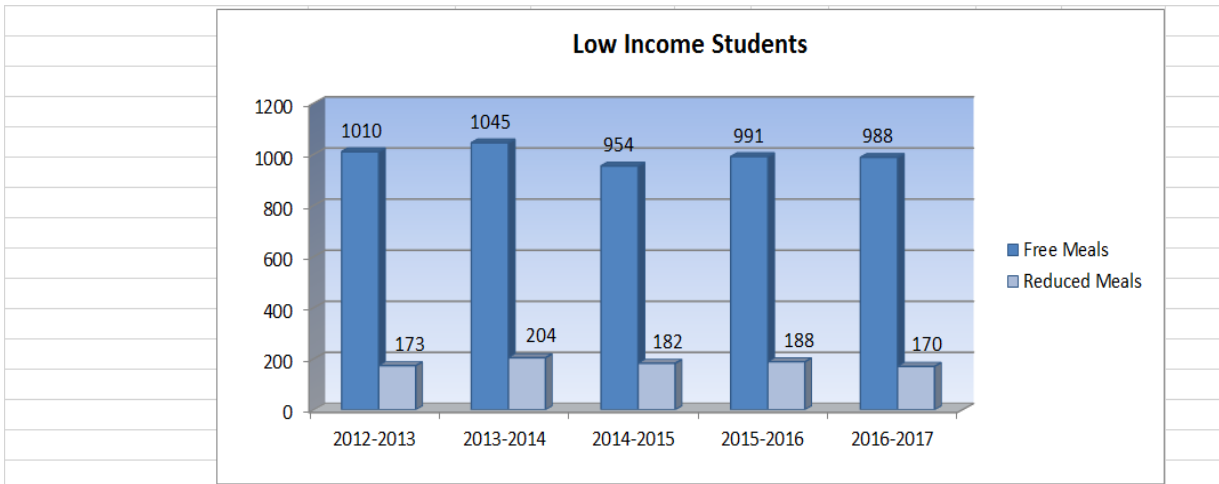
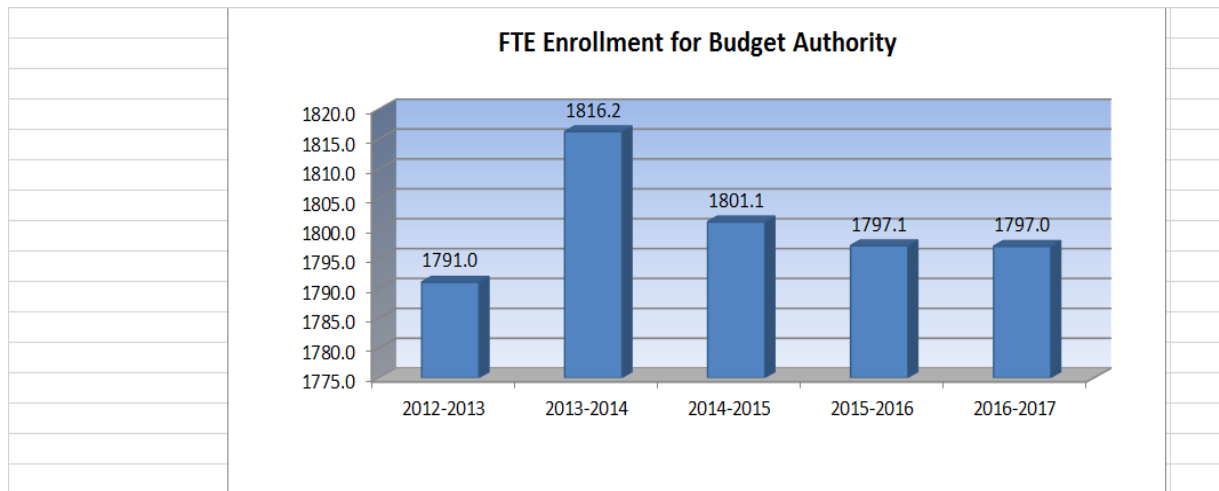
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

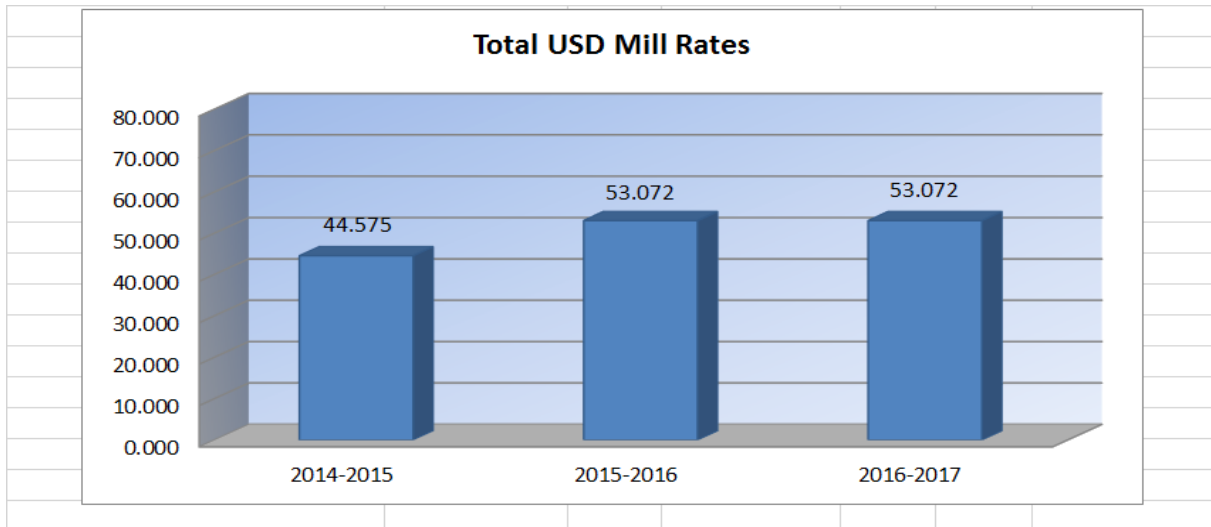
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	1,791.0	1,816.2	1%	1,801.1	-1%	1,797.1	0%	1,797.0	0%
Number of Students - Free Meals	1,010	1,045	3%	954	-9%	991	4%	988	0%
Number of Students - Reduced Meals	173	204	18%	182	-11%	188	3%	170	-10%



\*FTE for state aid and budget authority purposes for the general fund.

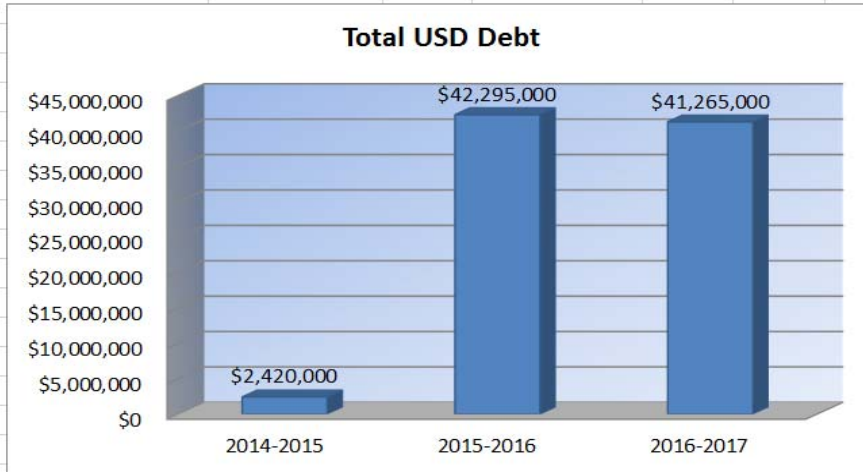
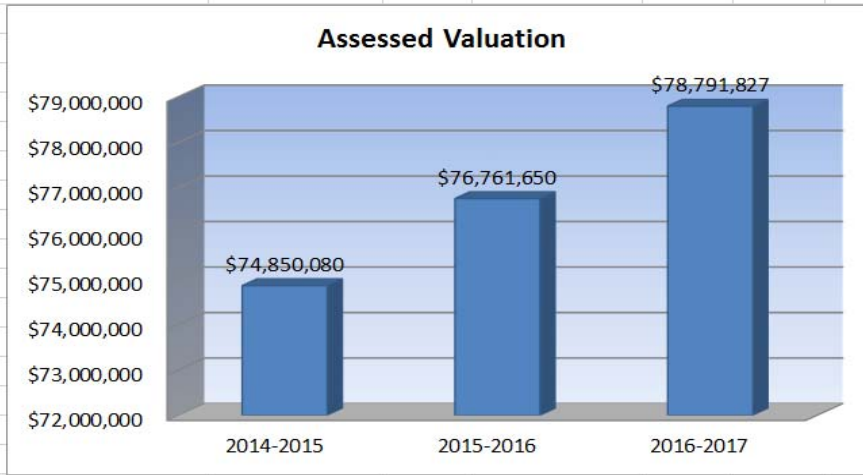
**Miscellaneous Information  
Mill Rates by Fund**

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	10.666	13.784	13.784
Adult Education	0.000	0.000	0.000
Capital Outlay	6.683	3.561	3.561
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	7.226	15.727	15.727
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
<b>TOTAL USD</b>	<b>44.575</b>	<b>53.072</b>	<b>53.072</b>
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	2.194	2.195	2.195
Rec Comm Employee Bnfts	0.416	0.417	0.417
<b>TOTAL OTHER</b>	<b>2.610</b>	<b>2.612</b>	<b>2.612</b>



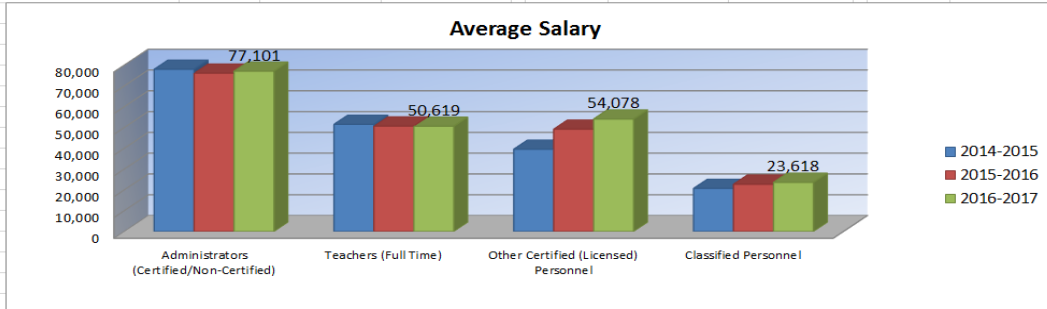
**Other Information**

	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Budget</b>
Assessed Valuation	\$74,850,080	\$76,761,650	\$78,791,827
Bonded Indebtedness	2,420,000	42,295,000	41,265,000



USD# 234  
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	857,967	77,997	14.0	1,065,915	76,137	15.0	1,156,508	77,101
Teachers (Full Time)	145.3	7,484,585	51,511	143.0	7,248,954	50,692	144.5	7,314,394	50,619
Other Certified (Licensed) Personnel	14.0	553,667	39,548	16.0	787,155	49,197	15.2	821,983	54,078
Classified Personnel	157.0	3,249,793	20,699	176.0	4,000,137	22,728	174.0	4,109,594	23,618
Substitutes/Temporary Help	XXXXX	299,431	XXXXXXXXXX	XXXXXX	405,322	XXXXXXXXXX	XXXXXX	396,322	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. <b>Generally</b> 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