

Budget at a Glance 2019-20



USD 225 - Fowler



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	1,465,665	53%	1,313,044	51%	-10%	1,550,935	45%	18%
Student Support Services	87,195	3%	28,802	1%	-67%	152,237	4%	429%
Instructional Support Services	0	0%	308	0%	0%	300	0%	-3%
Administration & Support	427,513	15%	429,320	17%	0%	474,455	14%	11%
Operations & Maintenance	329,645	12%	425,701	16%	29%	639,550	18%	50%
Transportation	35,908	1%	81,133	3%	126%	217,475	6%	168%
Food Services	164,850	6%	159,752	6%	-3%	169,887	5%	6%
Capital Improvements	40,918	1%	19,989	1%	-51%	75,000	2%	275%
Debt Services	149,390	5%	130,890	5%	-12%	132,570	4%	1%
Other Costs	90,464	3%	0	0%	-100%	46,611	1%	0%
Total Expenditures*	2,791,548	100%	2,588,939	100%	-7%	3,459,020	100%	34%
Amount per Pupil	\$20,910		\$19,249		-8%	\$27,453		43%
Current Expenditures**	2,598,876	100%	2,289,915	100%	-12%	2,655,742	100%	16%
Amount per Pupil	\$19,467		\$17,025		-13%	\$21,077		24%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,461,115	52%	1,304,156	50%	-2%	1,450,935	42%	-8%
Instruction*** (Current Expenditures)	1,461,115	56%	1,304,156	57%	1%	1,450,935	55%	-2%

* 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.

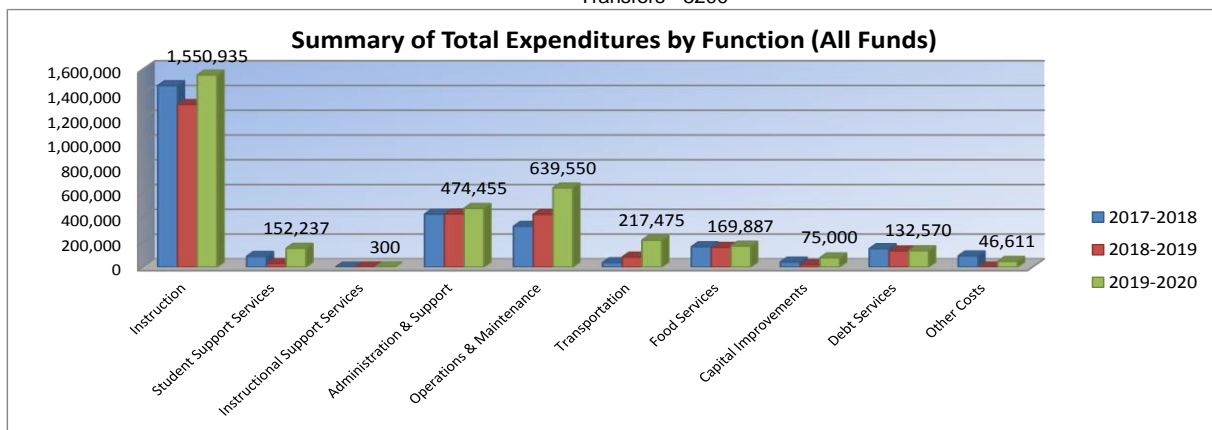
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

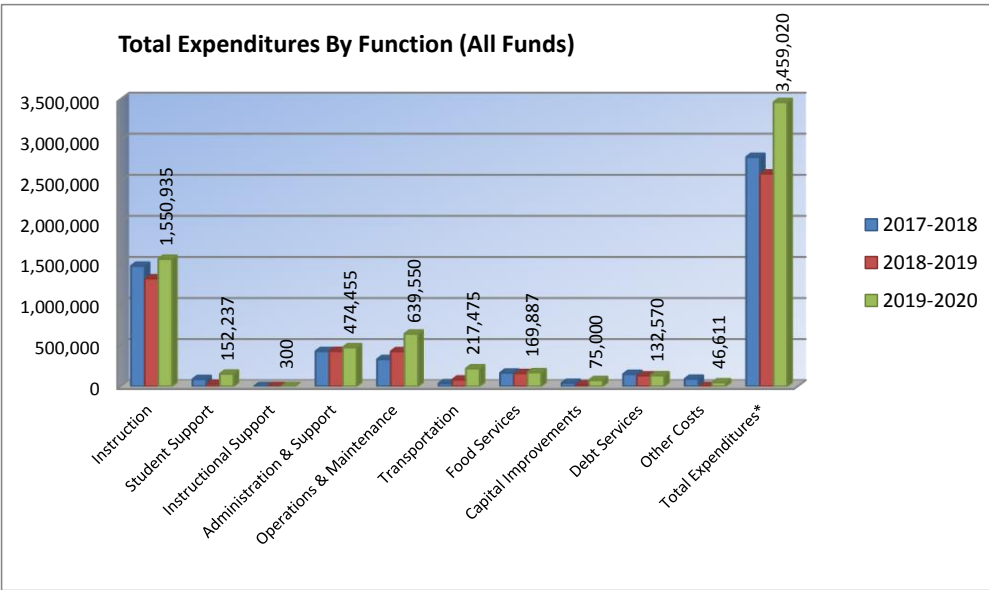
Further definition of what goes into each category:

- 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	1,465,665	1,313,044	1,550,935
Student Support	87,195	28,802	152,237
Instructional Support	0	308	300
Administration & Support	427,513	429,320	474,455
Operations & Maintenance	329,645	425,701	639,550
Transportation	35,908	81,133	217,475
Food Services	164,850	159,752	169,887
Capital Improvements	40,918	19,989	75,000
Debt Services	149,390	130,890	132,570
Other Costs	90,464	0	46,611
Total Expenditures*	2,791,548	2,588,939	3,459,020

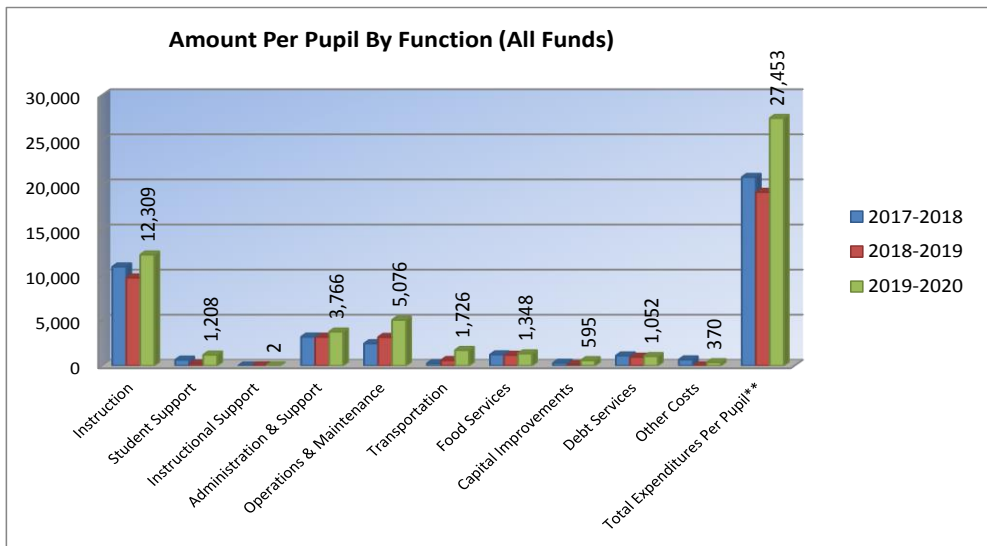


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	10,979	9,762	12,309
Student Support	653	214	1,208
Instructional Support	0	2	2
Administration & Support	3,202	3,192	3,766
Operations & Maintenance	2,469	3,165	5,076
Transportation	269	603	1,726
Food Services	1,235	1,188	1,348
Capital Improvements	307	149	595
Debt Services	1,119	973	1,052
Other Costs	678	0	370
Total Expenditures Per Pupil**	20,910	19,249	27,453
Enrollment (FTE)*	133.5	134.5	126.0

*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.

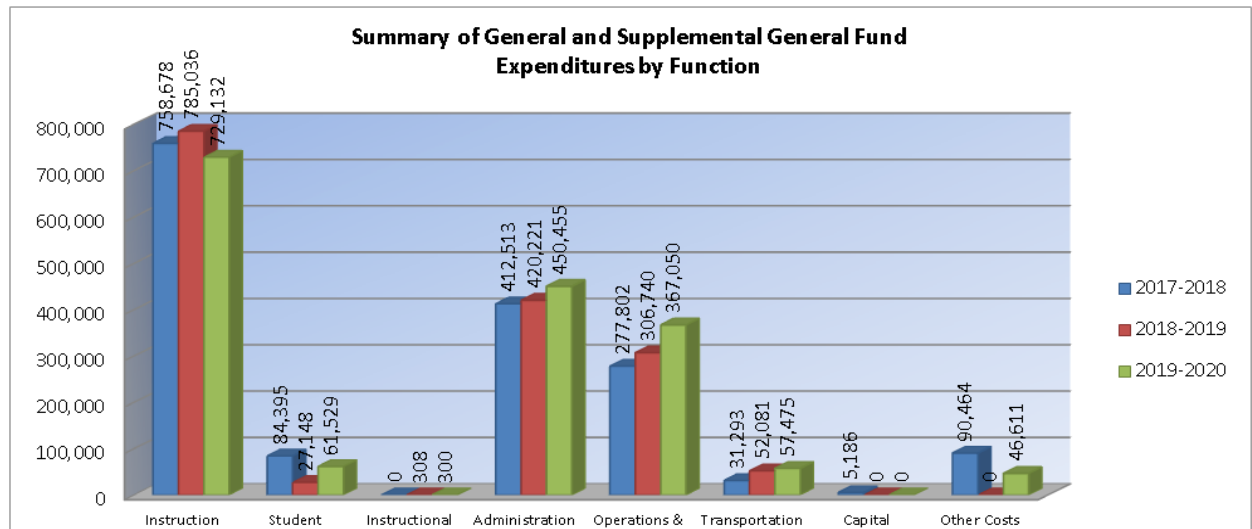


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

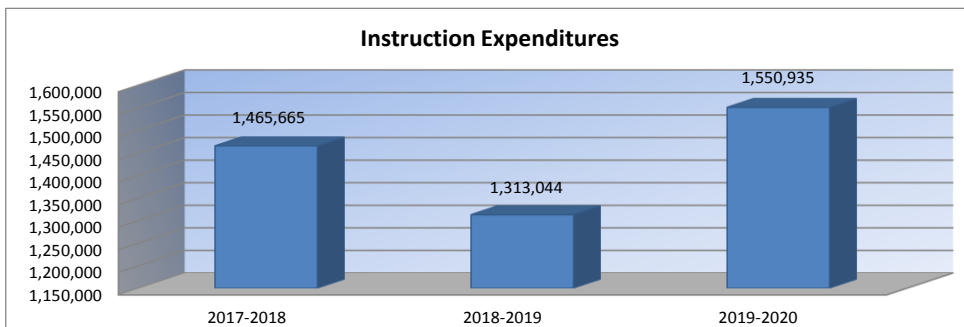
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	758,678	46%	785,036	49%	3%	729,132	43%	-7%
Student Support	84,395	5%	27,148	2%	-68%	61,529	4%	127%
Instructional Support	0	0%	308	0%	0%	300	0%	-3%
Administration & Support	412,513	25%	420,221	26%	2%	450,455	26%	7%
Operations & Maintenance	277,802	17%	306,740	19%	10%	367,050	21%	20%
Transportation	31,293	2%	52,081	3%	66%	57,475	3%	10%
Capital Improvements	5,186	0%	0	0%	-100%	0	0%	0%
Other Costs	90,464	5%	0	0%	-100%	46,611	3%	0%
Total Expenditures	1,660,331	100%	1,591,534	100%	-4%	1,712,552	100%	8%
Amount per Pupil	\$12,437		\$11,833		-5%	\$13,592		15%

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	640,878	611,458	-5%	584,632	-4%
Federal Funds	134,845	104,167	-23%	112,051	8%
Supplemental General	117,800	173,578	47%	144,500	-17%
Preschool-Aged At-Risk	16,223	28,330	75%	22,930	-19%
At Risk (K-12)	155,354	179,095	15%	172,117	-4%
Bilingual Education	7,524	11,662	55%	8,045	-31%
Virtual Education	0	0	0%	0	0%
Capital Outlay	4,550	8,888	95%	100,000	1025%
Driver Education	0	0	0%	10,456	0%
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	179,488	39,316	-78%	218,337	455%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	21,632	13,147	-39%	18,493	41%
Gifts/Grants	0	3,063	0%	13,376	337%
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	103,513	97,735	-6%	145,998	49%
Contingency Reserve	0	0	0%		
Text Book & Student Material	37,583	2,053	-95%		
Activity Fund	46,275	40,552	-12%		
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	1,465,665	1,313,044	-10%	1,550,935	18%
Enrollment (FTE)*	133.5	134.5	1%	126.0	-6%
Amount per Pupil	10,979	9,762	-11%	12,309	26%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,465,665	1,313,044	-10%	1,550,935	18%



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 2016-17 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	1,486,060	0	1,486,060	0	0	0	0	XXXXXXXXXX
Supplemental General	519,410	19,245	13,037			0	487,128	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	22,930	22,930		0	0	0	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	172,117	41,478		0	0	130,639	0	0
Bilingual Education	8,045	5,648		0	0	2,397	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	670,708	522,495	0	0	0	0	148,213	0
Driver Training	10,456	10,456	0	0	0	0	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	163,387	29,515	668	59,853	0	40,000	33,351	0
Professional Development	0	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	218,337	115,370	0	0	0	102,967	0	0
Career and Postsecondary Education	18,493	0	0	1,578	0	16,915	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	13,376	13,376	0				0	0
Textbook & Student Materials Revolving		1,666						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	203,998	0	203,998			0		XXXXXXXXXX
Contingency Reserve		209,519						XXXXXXXXXX
Activity Funds		7,707						XXXXXXXXXX
Bond and Interest #1	132,570	211,553	0	0	0		163,596	242,579
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
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	112,051	5,540	XXXXXXXXXX	106,511	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,751,938	1,216,498	1,703,763	167,942	0	292,918	832,288	242,579
Less Transfers	292,918							
TOTAL Budget Expenditures	\$3,459,020							

Sources of Revenue - - State, Federal, Local

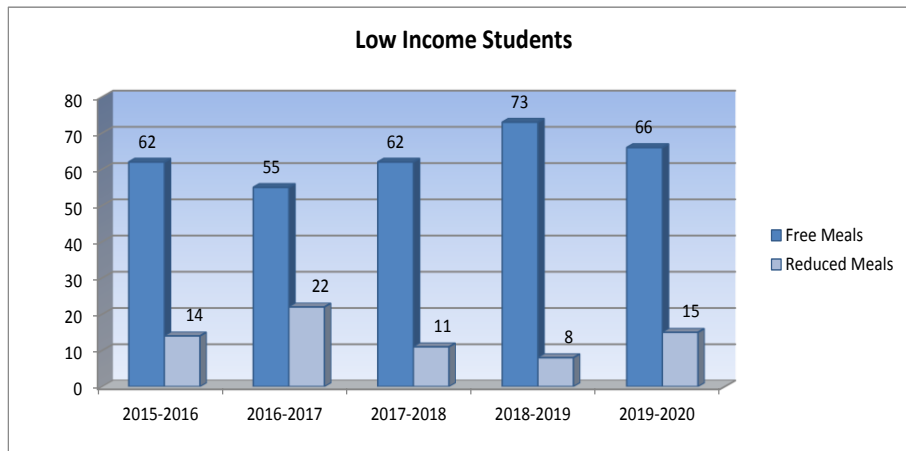
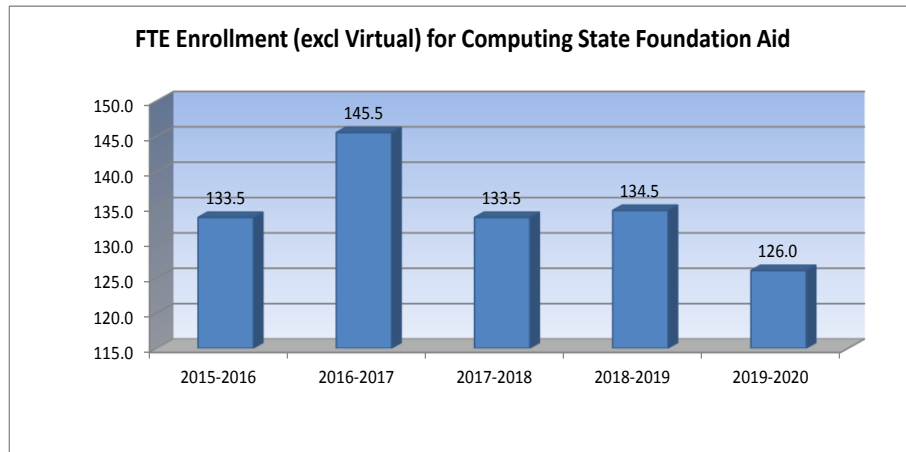
	2017-2018	2018-2019	2019-2020
State Revenues	1,676,954	1,582,779	1,703,763
Federal Revenues	207,940	190,788	167,942
Local Revenues*	1,001,234	933,534	832,288
Total Revenues	2,886,128	2,707,101	2,703,993
Revenues Per Pupil	21,619	20,127	21,460

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

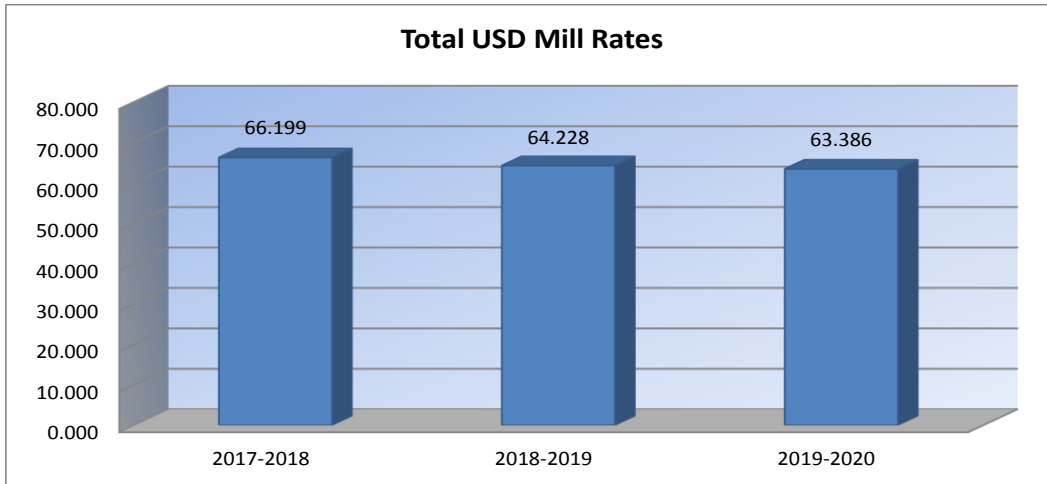
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	133.5	145.5	9%	133.5	-8%	134.5	1%	126.0	-6%
Number of Students - Free Meals	62	55	-11%	62	13%	73	18%	66	-10%
Number of Students - Reduced Meals	14	22	57%	11	-50%	8	-27%	15	88%



*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.

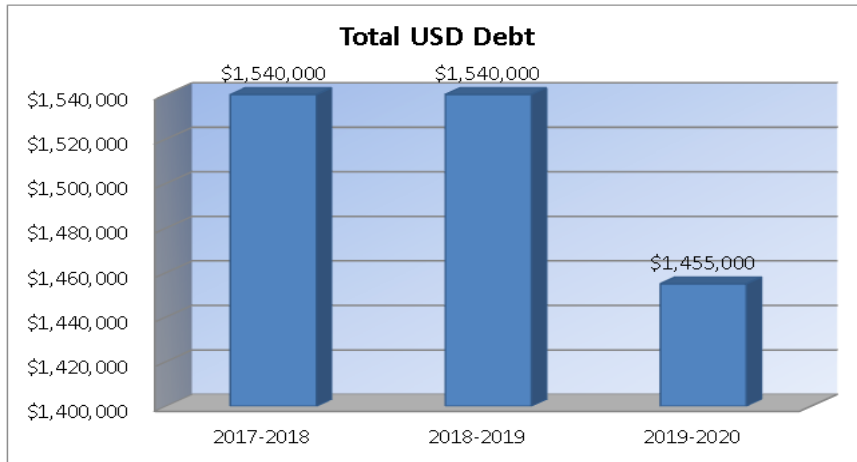
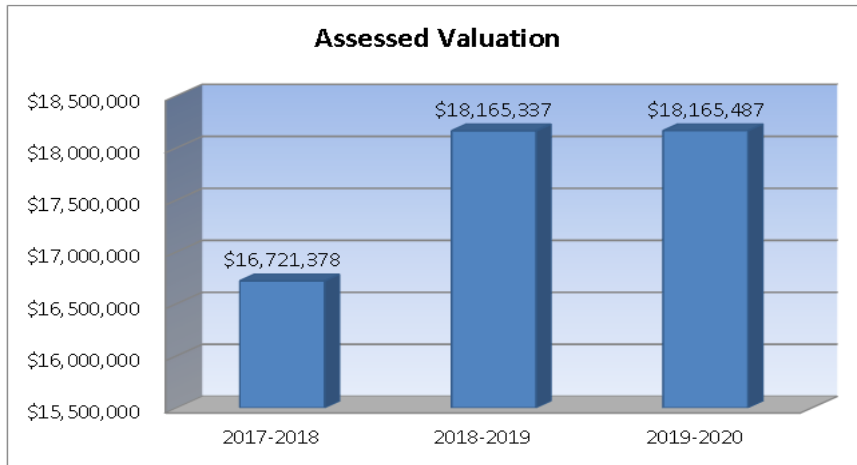
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	29.360	27.379	26.557
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.997	8.000
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	8.839	8.852	8.829
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	66.199	64.228	63.386
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	2.000	1.999	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	2.000	1.999	2.000



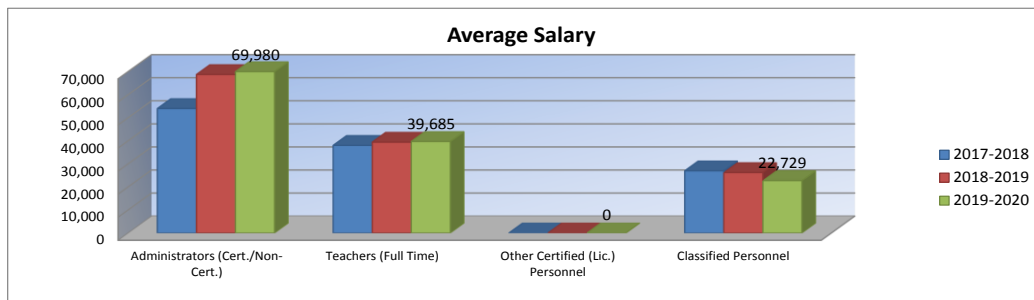
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$16,721,378	\$18,165,337	\$18,165,487
Bonded Indebtedness	1,540,000	1,540,000	1,455,000



USD# 225
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)	3.0	161,900	53,967	3.0	206,138	68,713	3.0	209,941	69,980
Teachers (Full Time)	17.0	646,078	38,005	14.0	551,425	39,388	15.0	595,269	39,685
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	7.4	199,493	26,959	11.0	288,405	26,219	7.0	159,100	22,729
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX	1,360	XXXXXXXXXX	XXXXX	4,080	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