

# Budget at a Glance

USD 225 - Fowler

2022-2023



*Kansas leads the world in the success of each student.*

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### Summary of Total Expenditures by Function (All Funds)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$0	133092400%	\$1	#####	48%	\$0	#####	52%
Student Support Services	\$0	325500%	\$0	1215300%	1%	\$3	330100%	0%
Instructional Support Services	\$0	116600%	<1%	8400%	<1%	-\$1	1900300%	1%
Administration & Support	\$0	44610200%	\$0	41593400%	18%	\$0	33481000%	10%
Operations & Maintenance	\$0	32788300%	\$0	43960200%	19%	\$0	69154000%	21%
Transportation	\$0	9835800%	\$0	10888600%	5%	\$0	15237700%	5%
Food Services	\$0	14772200%	\$0	14413200%	6%	\$0	28279300%	9%
Capital Improvements	\$0	24761800%	\$0	1100000%	0%	-\$1	4883300%	1%
Debt Services	\$0	3930000%	\$0	3592500%	2%	\$0	3240000%	1%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>0</b>	<b>264232800%</b>	<b>\$1</b>	<b>#####</b>	<b>100%</b>	<b>\$0</b>	<b>#####</b>	<b>100%</b>
Amount per Pupil	\$0		\$0		0%	\$0		0%
<b>Current Expenditures<sup>2</sup></b>	<b>\$0</b>	<b>234622400%</b>	<b>\$1</b>	<b>#####</b>	<b>100%</b>	<b>\$0</b>	<b>#####</b>	<b>100%</b>
Amount per Pupil	\$0		\$0		0%	\$0		0%

#### Percent of Expenditures for Instruction<sup>3</sup>

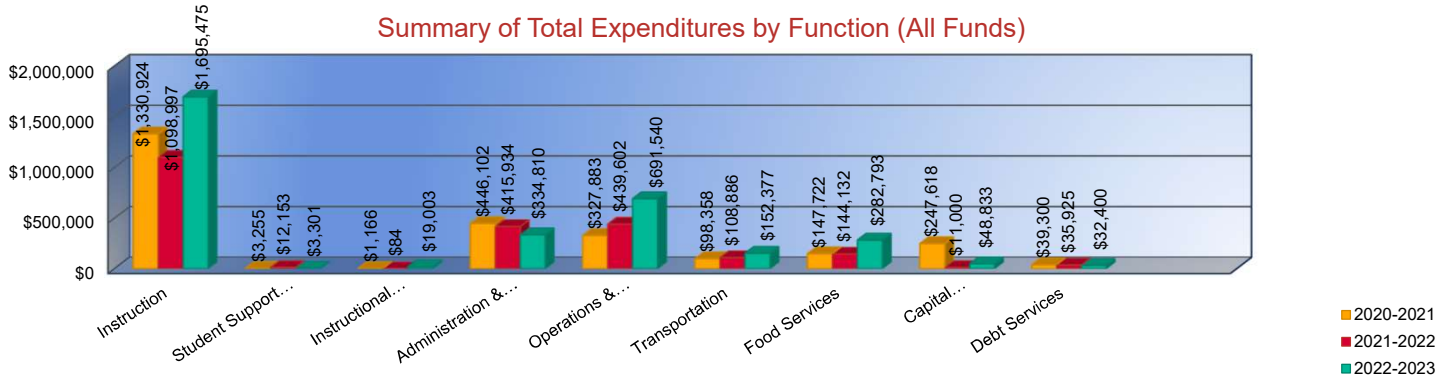
Total Expenditures	\$0	131249300%	\$1	#####	48%	\$0	#####	50%
Current Expenditures	\$0	131249300%	\$1	#####	51%	\$0	#####	61%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

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

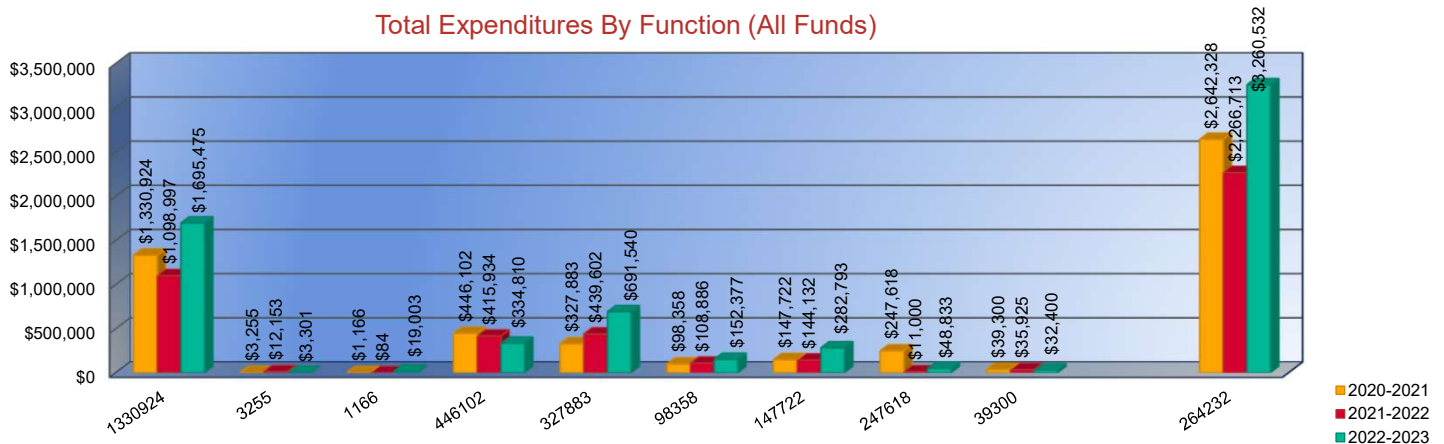


### Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$1,330,924	\$1,098,997	\$1,695,475
Student Support	\$3,255	\$12,153	\$3,301
Instructional Support	\$1,166	\$84	\$19,003
Administration & Support	\$446,102	\$415,934	\$334,810
Operations & Maintenance	\$327,883	\$439,602	\$691,540
Transportation	\$98,358	\$108,886	\$152,377
Food Services	\$147,722	\$144,132	\$282,793
Capital Improvements	\$247,618	\$11,000	\$48,833
Debt Services	\$39,300	\$35,925	\$32,400
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$2,642,328</b>	<b>\$2,266,713</b>	<b>\$3,260,532</b>

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

### Total Expenditures By Function (All Funds)

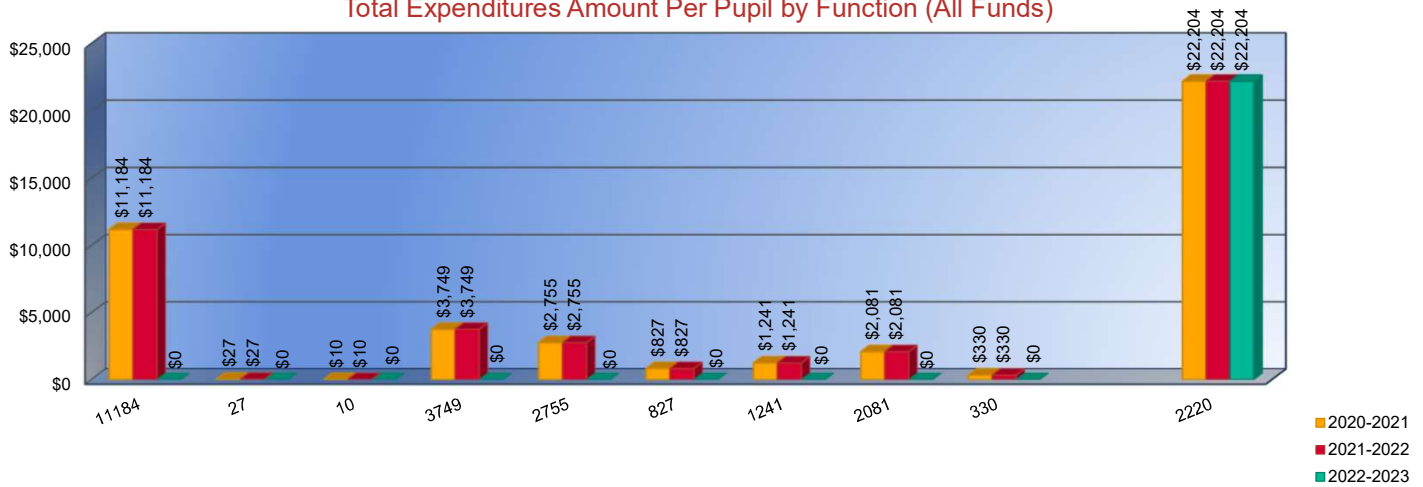


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$11,184	\$11,101	19050.2809
Student Support	\$27	\$123	\$37
Instructional Support	\$10	\$1	\$214
Administration & Support	\$3,749	\$4,201	\$3,762
Operations & Maintenance	\$2,755	\$4,440	\$7,770
Transportation	\$827	\$1,100	\$1,712
Food Services	\$1,241	\$1,456	\$3,177
Capital Improvements	\$2,081	\$111	\$549
Debt Services	\$330	\$363	\$364
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$22,204</b>	<b>\$22,896</b>	<b>\$36,635</b>
Enrollment (FTE) <sup>2</sup>	<b>119.0</b>	<b>99.0</b>	<b>89.0</b>

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

### Total Expenditures Amount Per Pupil by Function (All Funds)

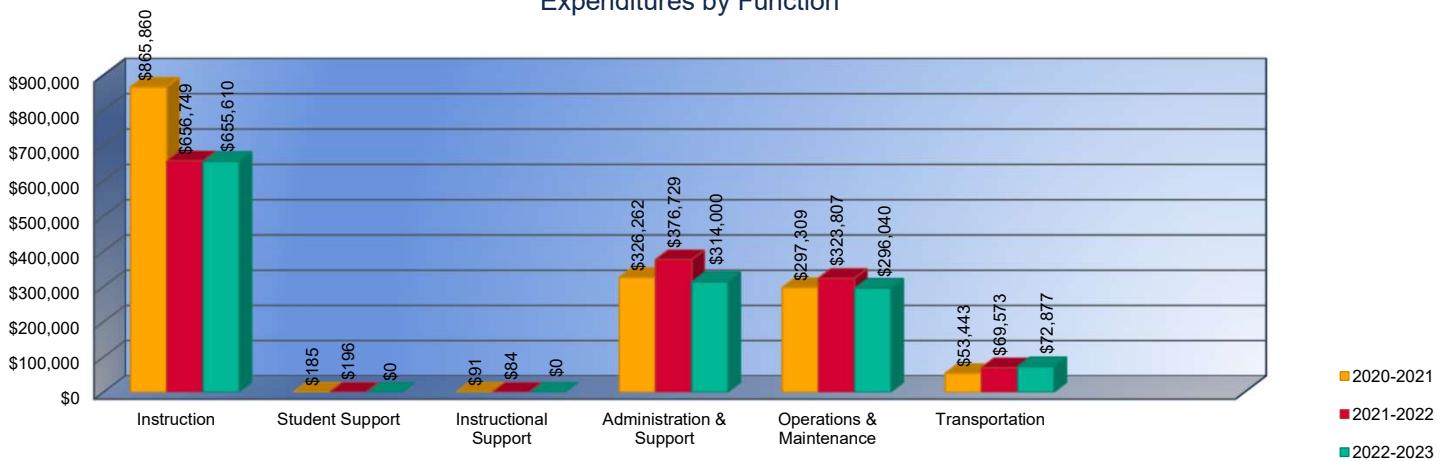


### Summary of General and Supplemental General Fund Expenditures by Function\*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$865,860	56%	\$656,749	46%	-24%	\$655,610	49%	0%
Student Support	\$185	<1%	\$196	<1%	6%	\$0	0%	-100%
Instructional Support	\$91	<1%	\$84	<1%	-8%	\$0	0%	-100%
Administration & Support	\$326,262	21%	\$376,729	26%	15%	\$314,000	23%	-17%
Operations & Maintenance	\$297,309	19%	\$323,807	23%	9%	\$296,040	22%	-9%
Transportation	\$53,443	3%	\$69,573	5%	30%	\$72,877	5%	5%
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>\$1,543,150</b>	<b>100%</b>	<b>\$1,427,138</b>	<b>100%</b>	<b>-8%</b>	<b>\$1,338,527</b>	<b>100%</b>	<b>-6%</b>
Amount per Pupil	\$12,968		\$14,416		11%	\$15,040		4%

\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

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

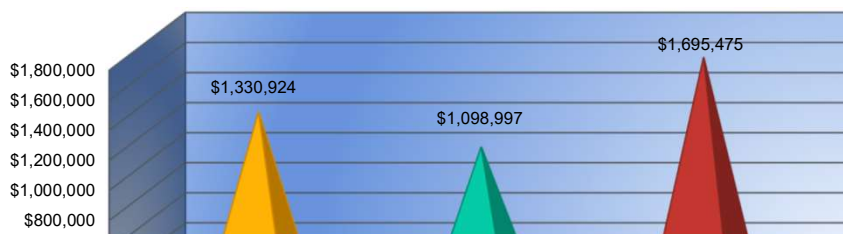


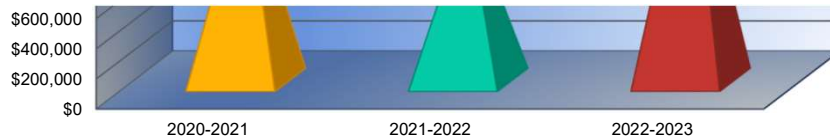
### Instruction Expenditures (1000)

	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Budget	% Change
General	\$750,999	\$543,412	-28%	\$575,610	6%
Federal Funds	\$128,341	\$106,869	-17%	\$261,269	144%
Supplemental General	\$114,861	\$113,337	-1%	\$80,000	-29%
Preschool-Aged At-Risk	\$5,885	\$0	-100%	\$11,217	0%
At Risk (K-12)	\$32,597	\$54,681	68%	\$240,740	340%
Bilingual Education	\$0	\$13,625	0%	\$6,540	-52%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$18,431	\$5,100	-72%	\$50,000	880%
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	\$141,162	\$140,820	0%	\$289,927	106%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$2,358	0%	\$19,094	710%
Gifts & Grants <sup>1</sup>	\$26,580	\$20,230	-24%	\$42,525	110%
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%	\$0	0%
KPERS Spec. Ret. Contribution	\$112,068	\$98,427	-12%	\$108,097	10%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$138	0%		
Activity Fund	\$0	\$0	0%		
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>\$1,330,924</b>	<b>\$1,098,997</b>	<b>-17%</b>	<b>\$1,695,475</b>	<b>54%</b>
Enrollment (FTE) <sup>3</sup>	119.0	99.0	-17%	89.0	-10%
Amount per Pupil <sup>2</sup>	\$11,184	\$11,101	-1%	\$19,050	72%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
<b>TOTAL</b>	<b>\$1,330,924</b>	<b>\$1,098,997</b>	<b>-17%</b>	<b>\$1,695,475</b>	<b>54%</b>

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

### Instruction Expenditures (1000)





**Sources of Revenue and Proposed Budget for 2022-2023**

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,342,827	\$0	\$1,342,827	\$0			\$0	\$0
Supplemental General	\$468,465	\$129,871	\$0			\$0	\$338,594	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$11,217	\$11,217		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$240,740	\$128,728		\$0	\$0	\$112,012	\$0	\$0
Bilingual Education	\$6,540	\$5,322		\$0	\$0	\$1,218	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$555,833	\$418,104	\$0	\$0	\$0	\$0	\$127,904	-\$9,825
Driver Training	\$10,456	\$10,456	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$278,293	\$80,481	\$252	\$37,284	\$0	\$155,000	\$5,276	\$0
Professional Development	\$19,003	\$2,568	\$2,014	\$0	\$0	\$15,000	\$0	\$579
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$289,927	\$136,737	\$0	\$0	\$0	\$153,190	\$0	\$0
Career and Postsecondary Education	\$19,094	\$19,094	\$0	\$0	\$0	\$0	\$0	\$0
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$45,399	\$45,399	\$0	\$0			\$0	\$45,399
Textbook & Student Materials Revolving		\$4,852						
School Retirement	\$0	\$0				\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0
KPERS Special Retirement Contribution	\$154,708	\$0	\$154,708					
Contingency Reserve		\$189,734						
Activity Funds		\$28,443						
Bond and Interest #1	\$152,400	\$251,927	\$0	\$0	\$0		\$151,408	\$0
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	\$261,269	\$3,109		\$258,160				\$0
Cost of Living	\$0	\$0					\$0	\$0
<b>SUBTOTAL</b>	<b>\$3,856,171</b>	<b>\$1,466,042</b>	<b>\$1,499,801</b>	<b>\$295,444</b>	<b>\$0</b>	<b>\$436,420</b>	<b>\$623,182</b>	<b>\$36,153</b>
Less Transfers	\$436,420							
<b>TOTAL Budget Expenditures</b>	<b>\$3,419,751</b>							

**Sources of Revenue**

	2020-2021	2021-2022	2022-2023
State Revenues	1,586,901	1,491,239	1,499,801
Federal Revenues	310,869	245,270	295,444
Local Revenues <sup>1</sup>	907,654	861,752	623,182
<b>Total Revenues</b>	<b>2,805,424</b>	<b>2,598,261</b>	<b>2,418,427</b>
Revenues Per Pupil	23,575	26,245	27,173

1. Excludes "Transfers" to avoid duplication of revenue.



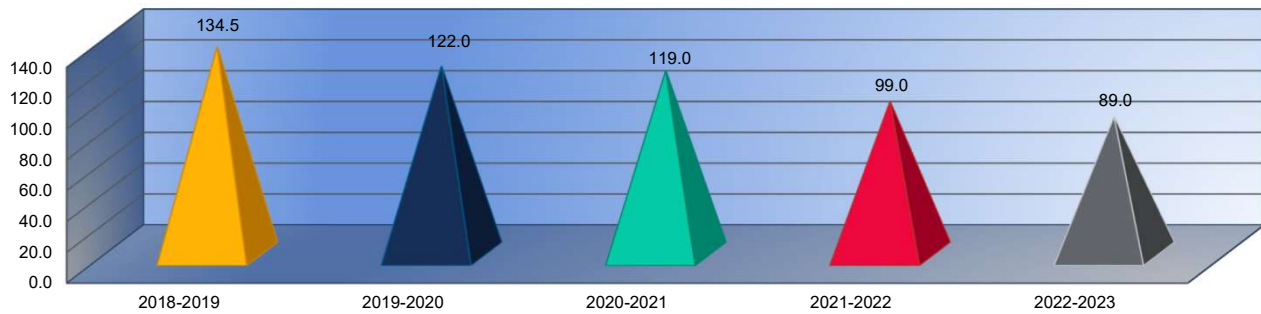
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

### Enrollment Information

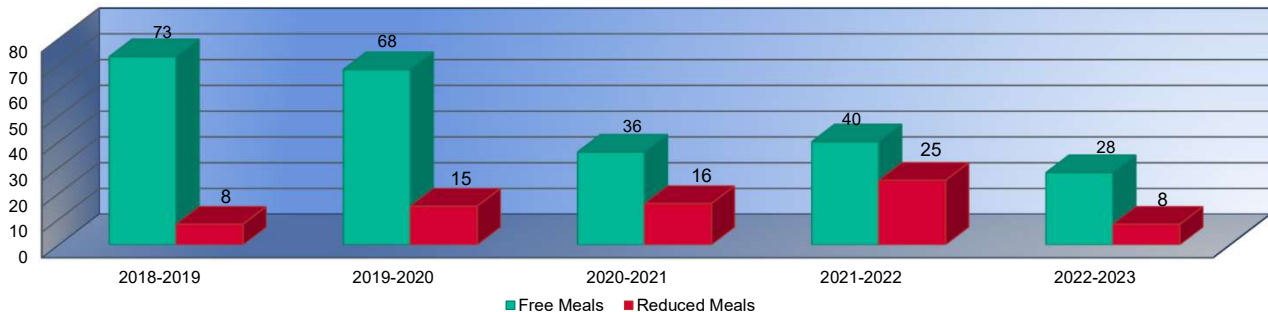
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	134.5	122.0	-9%	119.0	-2%	99.0	-17%	89.0	-10%
Free Meal Student Headcount	73	68	-7%	36	-47%	40	11%	28	-30%
Reduced Meal Student Headcount	8	15	88%	16	7%	25	56%	8	-68%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)



Low Income Students





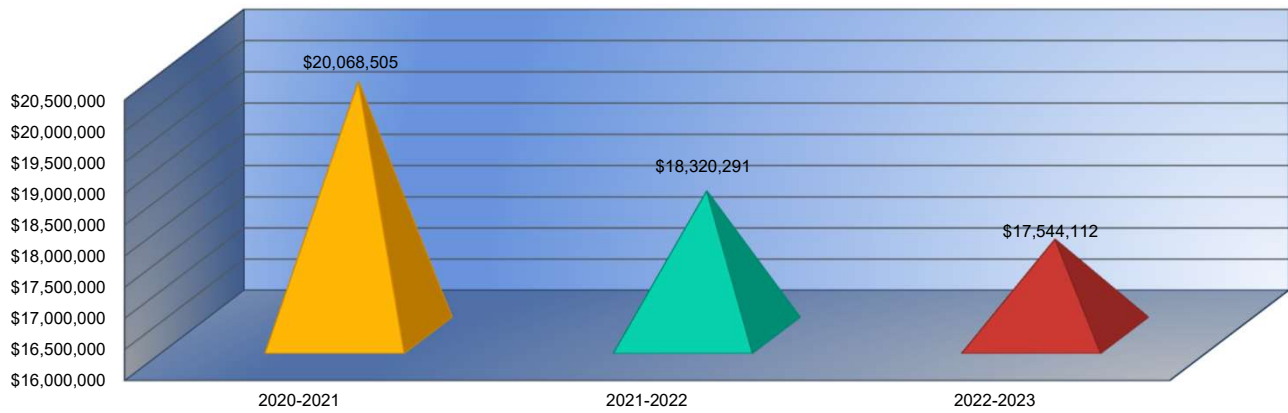
Other Information

	2020-2021 Actual
Assessed Valuation	\$20,068,505
Total USD Debt	\$1,365,000

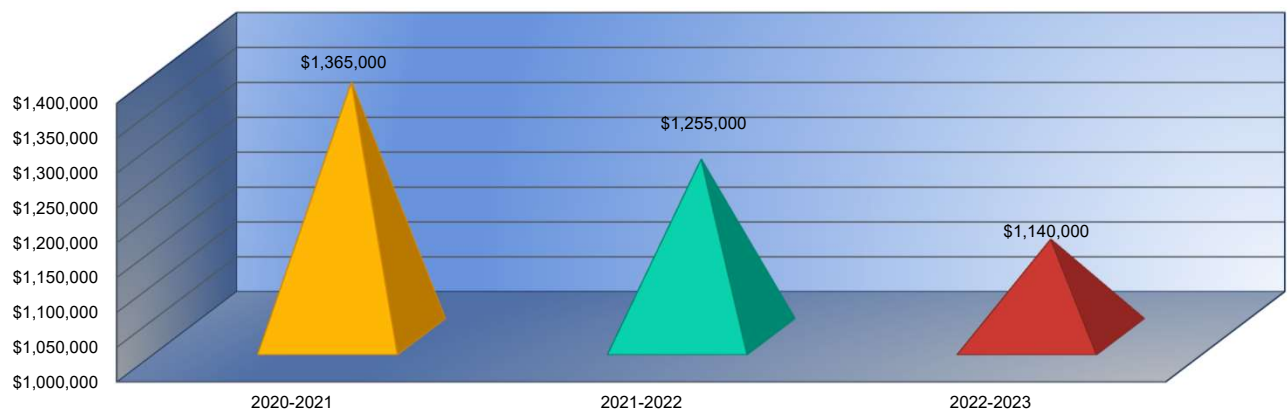
	2021-2022 Actual
Assessed Valuation	\$18,320,291
Total USD Debt	\$1,255,000

	2022-2023 Budget
Assessed Valuation	\$17,544,112
Total USD Debt	\$1,140,000

Assessed Valuation



Total USD Debt



### Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	\$164,979	\$82,490	2.0	\$166,358	\$83,179	2.0	\$140,358	\$70,179
Teachers (Full Time)	15.0	\$614,425	\$40,962	10.0	\$420,825	\$42,083	6.0	\$290,072	\$48,345
Other Certified (Licensed) Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	9.0	\$215,738	\$23,971	10.0	\$251,492	\$25,149	9.0	\$283,919	\$31,547
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$19,038	~~~~~	~~~~~	\$0	~~~~~

**Administrators:**

\*\* 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)

\*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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

1 a 12 month contract should be reported as 1.0. 0

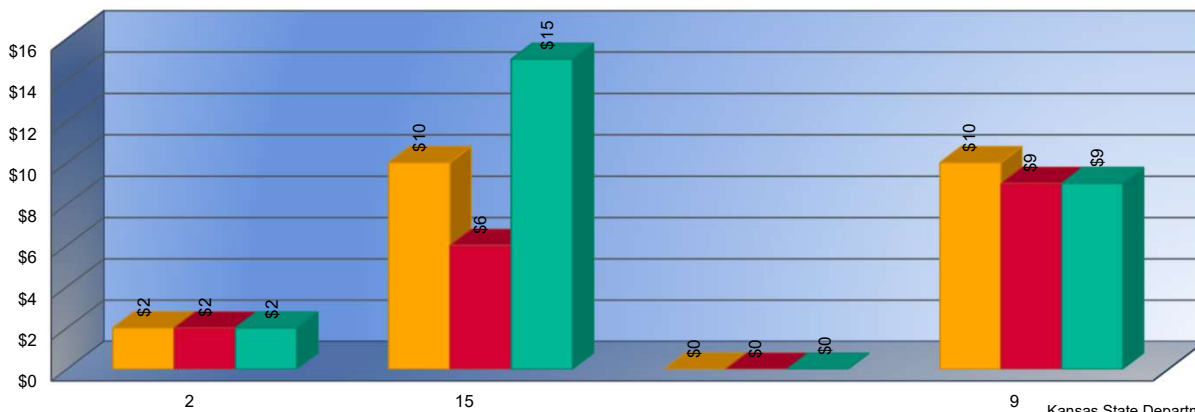
\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*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.

0

### Average Salaries



■ 2020-21 Actual ■ 2021-22 Actual ■ 2022-23 Contracted

# Public School District Reports

## KSDE's Data Central

### Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

### School Finance Reports

#### Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

#### Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

#### Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

#### CPA Reports

#### School District Funding Report

### Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality

- Enrollment
- ACT Scores

- Demographic