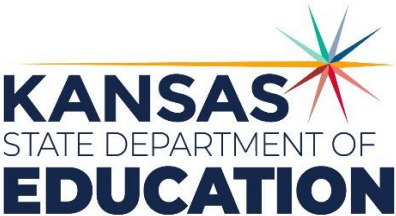


# Budget at a Glance

225 - Fowler

2023-2024



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

# Table of Contents

<b>Summary of Total Expenditures by Function (All Funds).....</b>	<b>3</b>
<b>Total Expenditures by Function (All Funds).....</b>	<b>4</b>
<b>Total Expenditures Amount per Pupil by Function (All Funds).....</b>	<b>5</b>
<b>Summary of General and Supplemental General Fund Expenditures.....</b>	<b>6</b>
<b>Instruction Expenses.....</b>	<b>7</b>
<b>Sources of Revenue and Proposed Budget for 2023-2024.....</b>	<b>8</b>
<b>Enrollment and Low Income Students.....</b>	<b>9</b>
<b>Mill Rates by Fund.....</b>	<b>10</b>
<b>Assessed Valuation and Bonded Indebtedness.....</b>	<b>11</b>
<b>Average Salary.....</b>	<b>12</b>
<b>District Reports.....</b>	<b>13</b>

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

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,101,142	46%	\$994,596	48%	-10%	\$1,466,637	47%	47%
Student Support Services	\$12,163	1%	\$185	<1%	-98%	\$2,200	<1%	1089%
Instructional Support Services	\$84	<1%	\$0	0%	-100%	\$49,575	2%	0%
Administration & Support	\$415,864	17%	\$357,132	17%	-14%	\$412,652	13%	16%
Operations & Maintenance	\$439,612	18%	\$398,467	19%	-9%	\$685,199	22%	72%
Transportation	\$108,896	5%	\$70,590	3%	-35%	\$125,640	4%	78%
Food Services	\$144,132	6%	\$112,424	5%	-22%	\$199,162	6%	77%
Capital Improvements	\$11,000	0%	\$0	0%	-100%	\$0	0%	0%
Debt Services	\$150,925	6%	\$152,400	7%	1%	\$153,725	5%	1%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>2,383,818</b>	<b>100%</b>	<b>\$2,085,794</b>	<b>100%</b>	<b>-13%</b>	<b>\$3,094,790</b>	<b>100%</b>	<b>48%</b>
Amount per Pupil	\$24,079		\$30,901		28%	\$46,891		52%
<b>Current Expenditures<sup>2</sup></b>	<b>\$2,250,142</b>	<b>100%</b>	<b>\$1,927,201</b>	<b>100%</b>	<b>-14%</b>	<b>\$2,511,601</b>	<b>100%</b>	<b>30%</b>
Amount per Pupil	\$22,729		\$28,551		26%	\$38,055		33%

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

Total Expenditures	\$1,096,042	46%	\$993,966	48%	2%	\$1,395,837	45%	-3%
Current Expenditures	\$1,096,042	49%	\$993,966	52%	3%	\$1,395,837	56%	4%

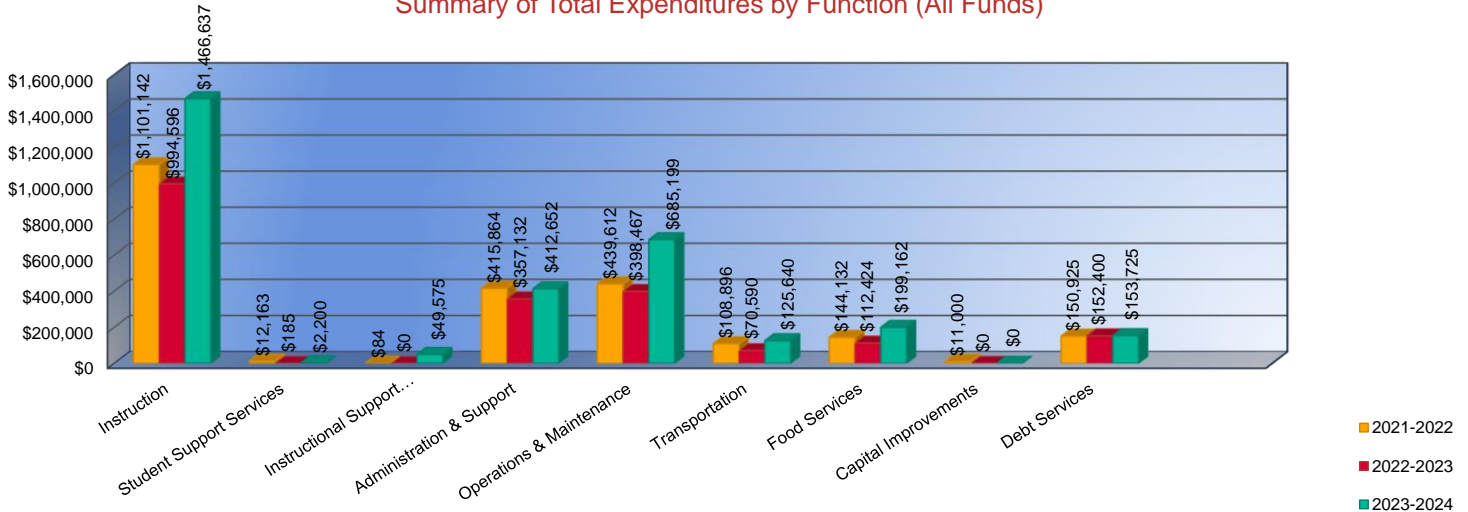
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School 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)

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

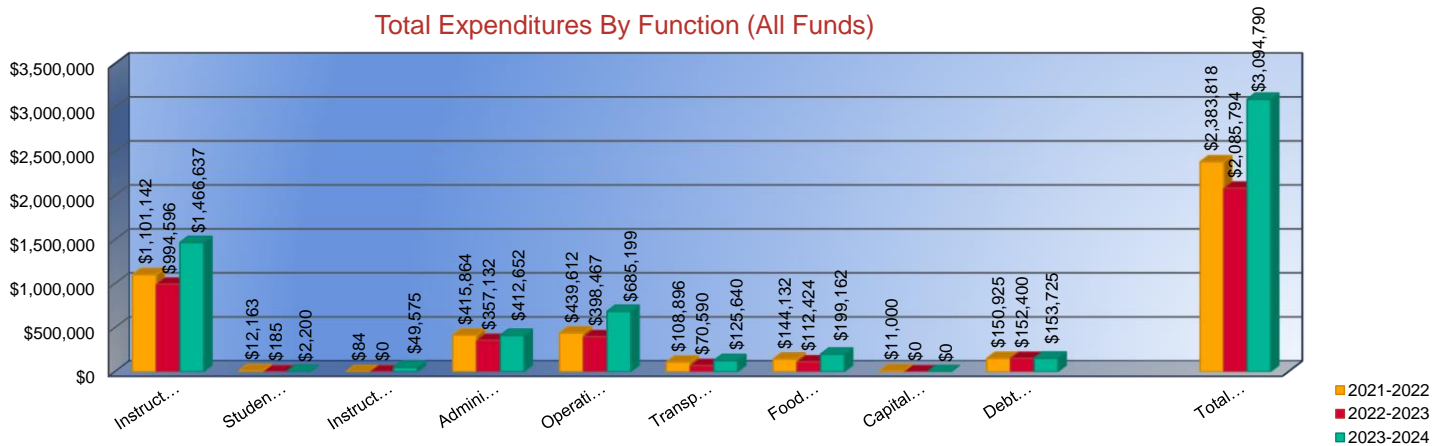


### Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$1,101,142	\$994,596	\$1,466,637
Student Support	\$12,163	\$185	\$2,200
Instructional Support	\$84	\$0	\$49,575
Administration & Support	\$415,864	\$357,132	\$412,652
Operations & Maintenance	\$439,612	\$398,467	\$685,199
Transportation	\$108,896	\$70,590	\$125,640
Food Services	\$144,132	\$112,424	\$199,162
Capital Improvements	\$11,000	\$0	\$0
Debt Services	\$150,925	\$152,400	\$153,725
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$2,383,818</b>	<b>\$2,085,794</b>	<b>\$3,094,790</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)

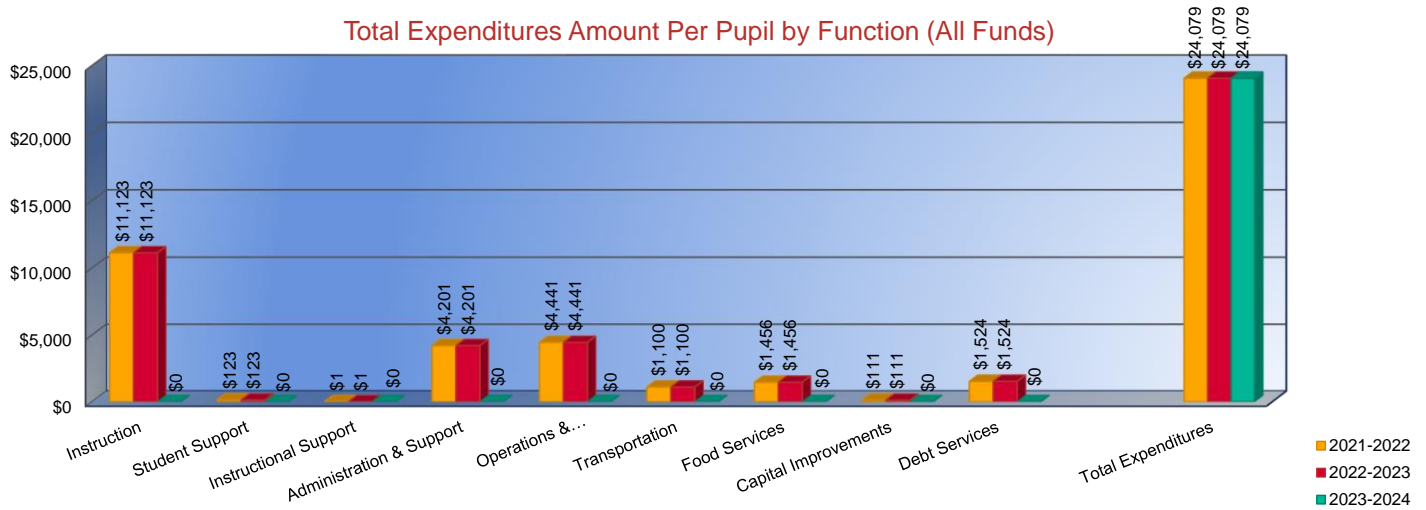


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$11,123	\$14,735	\$22,222
Student Support	\$123	\$3	\$33
Instructional Support	\$1	\$0	\$751
Administration & Support	\$4,201	\$5,291	\$6,252
Operations & Maintenance	\$4,441	\$5,903	\$10,382
Transportation	\$1,100	\$1,046	\$1,904
Food Services	\$1,456	\$1,666	\$3,018
Capital Improvements	\$111	\$0	\$0
Debt Services	\$1,524	\$2,258	\$2,329
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$24,079</b>	<b>\$30,901</b>	<b>\$46,891</b>
Enrollment (FTE) <sup>2</sup>	<b>99.0</b>	<b>67.5</b>	<b>66.0</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)

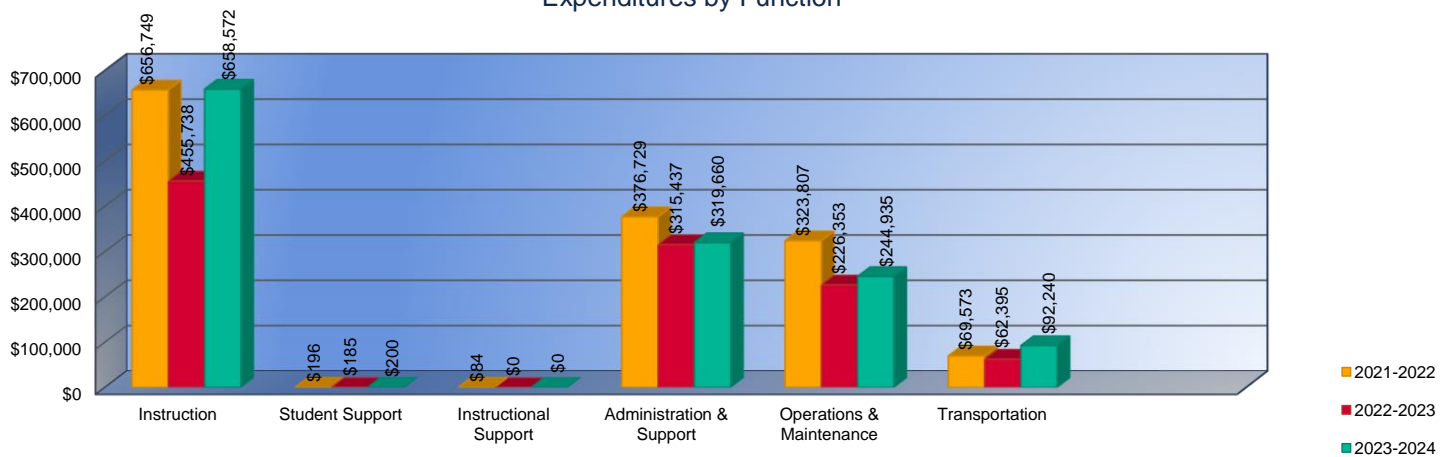


### Summary of General and Supplemental General Fund Expenditures by Function\*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$656,749	46%	\$455,738	43%	-31%	\$658,572	50%	45%
Student Support	\$196	<1%	\$185	<1%	-6%	\$200	<1%	8%
Instructional Support	\$84	<1%	\$0	0%	-100%	\$0	0%	0%
Administration & Support	\$376,729	26%	\$315,437	30%	-16%	\$319,660	24%	1%
Operations & Maintenance	\$323,807	23%	\$226,353	21%	-30%	\$244,935	19%	8%
Transportation	\$69,573	5%	\$62,395	6%	-10%	\$92,240	7%	48%
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>\$1,427,138</b>	<b>100%</b>	<b>\$1,060,108</b>	<b>100%</b>	<b>-26%</b>	<b>\$1,315,607</b>	<b>100%</b>	<b>24%</b>
Amount per Pupil	\$14,416		\$15,705		9%	\$19,933		27%

\*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

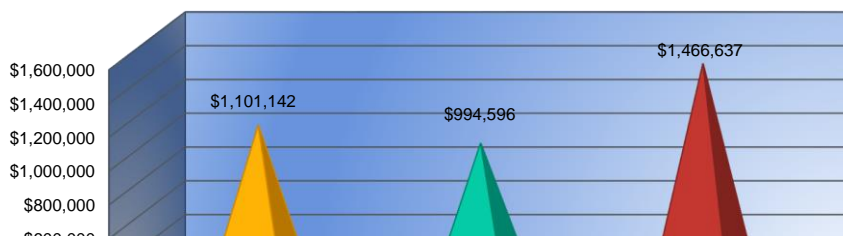


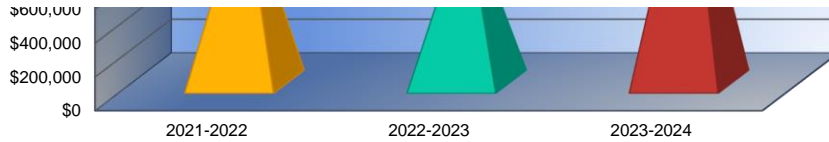
### Instruction Expenditures (1000)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$543,412	\$393,117	-28%	\$569,920	45%
Federal Funds	\$106,869	\$134,430	26%	\$158,700	18%
Supplemental General	\$113,337	\$62,621	-45%	\$88,652	42%
Preschool-Aged At-Risk	\$0	\$0	0%	\$11,517	0%
At Risk (K-12)	\$54,681	\$123,766	126%	\$274,215	122%
Bilingual Education	\$13,625	\$0	-100%	\$9,243	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$5,100	\$630	-88%	\$70,800	11138%
Driver Education	\$0	\$10,456	0%	\$0	-100%
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	\$140,820	\$147,475	5%	\$183,914	25%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$2,358	\$19,094	710%	\$0	-100%
Gifts & Grants <sup>1</sup>	\$22,335	\$31,999	43%	\$25,676	-20%
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	\$98,467	\$70,987	-28%	\$74,000	4%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$138	\$21	-85%		
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>\$1,101,142</b>	<b>\$994,596</b>	<b>-10%</b>	<b>\$1,466,637</b>	<b>47%</b>
Enrollment (FTE) <sup>3</sup>	99.0	67.5	-32%	66.0	-2%
Amount per Pupil <sup>2</sup>	\$11,123	\$14,735	32%	\$22,222	51%
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>\$1,101,142</b>	<b>\$994,596</b>	<b>-10%</b>	<b>\$1,466,637</b>	<b>47%</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 2023-2024**

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,255,210	\$0	\$1,255,210	\$0			\$0	\$0
Supplemental General	\$438,337	\$110,142	\$0			\$0	\$328,195	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$11,517	\$11,517		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$274,215	\$148,046		\$0	\$0	\$126,169	\$0	\$0
Bilingual Education	\$9,243	\$7,243		\$0	\$0	\$3,271	\$0	\$1,271
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$583,189	\$431,022	\$0	\$0	\$0	\$20,000	\$132,167	\$0
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$197,571	\$58,894	\$167	\$26,337	\$0	\$100,000	\$12,173	\$0
Professional Development	\$49,575	\$19,192	\$1,883	\$0	\$0	\$28,500	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$183,914	\$83,914	\$0	\$0	\$0	\$100,000	\$0	\$0
Career and Postsecondary Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$29,059	\$29,059	\$0	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$4,891						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$120,161	\$0	\$120,161					
Contingency Reserve		\$639,334						
Activity Funds		\$36,468						
Bond and Interest #1	\$153,725	\$274,260	\$0	\$0	\$0		\$153,958	\$274,493
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	\$167,014	\$3,109		\$163,905				\$0
Cost of Living	\$0	\$0				\$0	\$0	
<b>SUBTOTAL</b>	<b>\$3,472,730</b>	<b>\$1,857,091</b>	<b>\$1,377,421</b>	<b>\$190,242</b>	<b>\$0</b>	<b>\$377,940</b>	<b>\$626,493</b>	<b>\$275,764</b>
Less Transfers	\$377,940							
<b>TOTAL Budget Expenditures</b>	<b>\$3,094,790</b>							

**Sources of Revenue**

	2021-2022	2022-2023	2023-2024
State Revenues	1,491,239	1,502,925	1,377,421
Federal Revenues	245,270	197,140	190,242
Local Revenues <sup>1</sup>	861,752	774,560	626,493
<b>Total Revenues</b>	<b>2,598,261</b>	<b>2,474,625</b>	<b>2,194,156</b>
Revenues Per Pupil	26,245	36,661	33,245

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



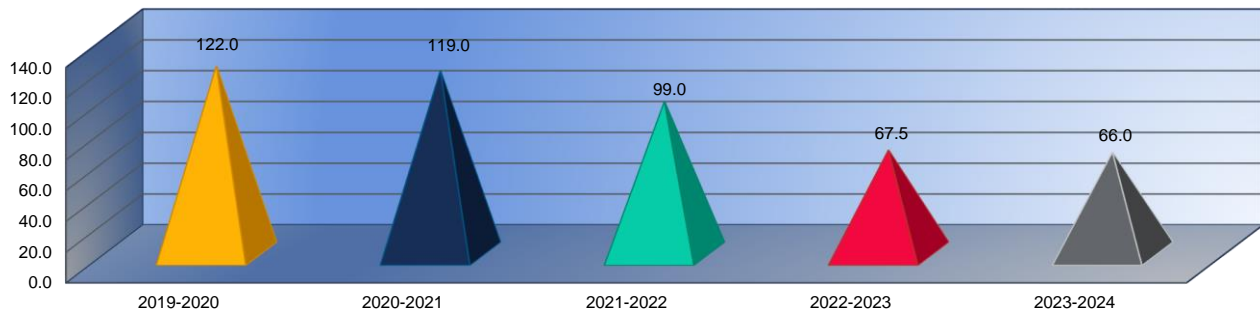
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

### Enrollment Information

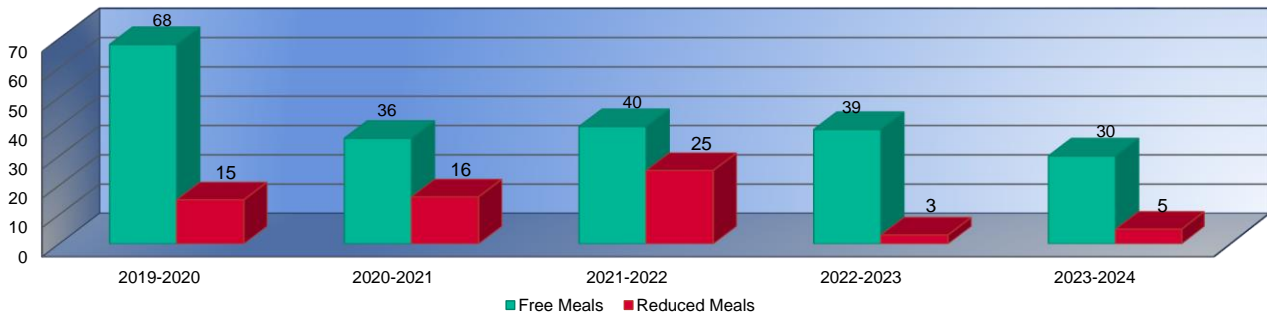
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	122.0	119.0	-2%	99.0	-17%	67.5	-32%	66.0	-2%
Free Meal Student Headcount	68	36	-47%	40	11%	39	-3%	30	-23%
Reduced Meal Student Headcount	15	16	7%	25	56%	3	-88%	5	67%

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





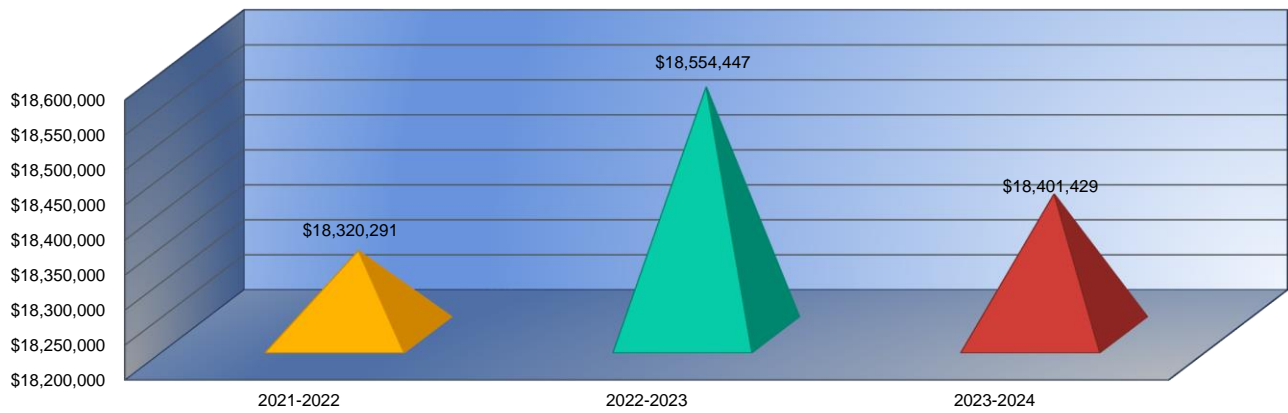
Other Information

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

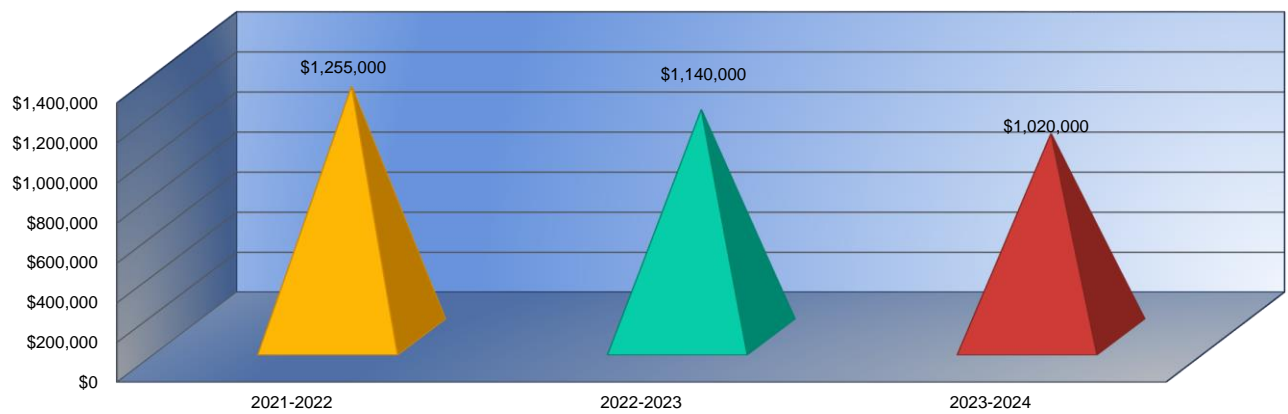
	2022-2023 Actual
Assessed Valuation	\$18,554,447
Total USD Debt	\$1,140,000

	2023-2024 Budget
Assessed Valuation	\$18,401,429
Total USD Debt	\$1,020,000

Assessed Valuation



Total USD Debt



### Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	2.0	\$166,358	\$83,179	2.0	\$164,885	\$82,443	2.0	\$108,500	\$54,250
Teachers (Full Time)	10.0	\$420,825	\$42,083	5.0	\$275,815	\$55,163	5.0	\$283,375	\$56,675
Other Licensed Personnel	0.0	\$0	\$0	1.0	\$19,144	\$19,144	1.0	\$26,000	\$26,000
Classified Personnel	10.0	\$251,492	\$25,149	10.0	\$250,538	\$25,054	11.0	\$310,687	\$28,244
Substitutes/Temporary Help	~~~~~	\$19,038	~~~~~	~~~~~	\$3,318	~~~~~	~~~~~	\$5,000	~~~~~

**Administrators:**

\*Licensed Personnel - 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.

Administrators: \*\* Non-Licensed Personnel - 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, 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)\*\*\*\*.

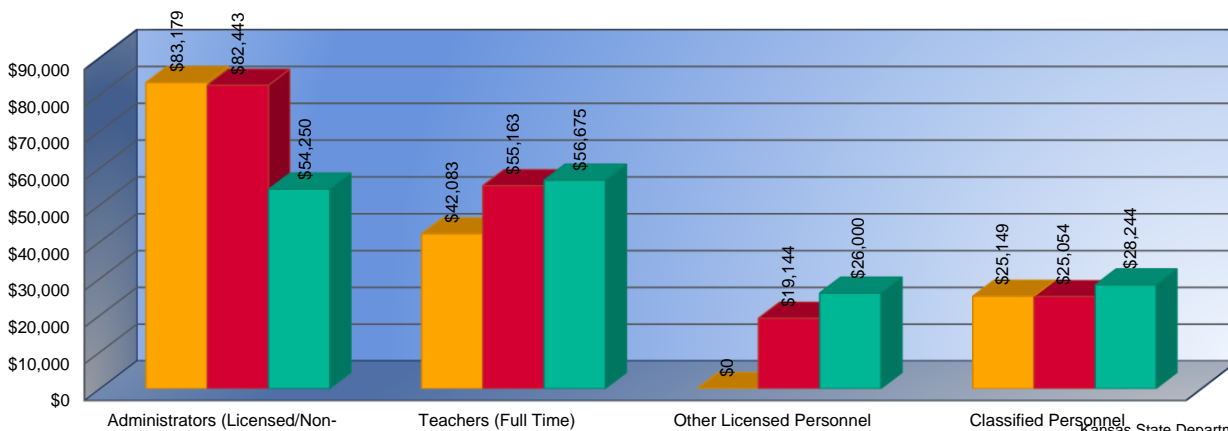
\*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Licensed 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.

### Average Salaries



# 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