# **Budget at a Glance**

225 - Fowler

2024-2025





Kansas leads the world in the success of each student.

# Budget at a Glance

# **Table of Contents**

Summary of Total Expenditures by Function (All Funds)	3
Total Expenditures by Function (All Funds)	4
Total Expenditures Amount per Pupil by Function (All Funds)	5
Summary of General and Supplemental General Fund Expenditures	6
Instruction Expenses	7
Sources of Revenue and Proposed Budget for 2024-2025	8
Enrollment and Low Income Students	9
Mill Rates by Fund	10
Assessed Valuation and Bonded Indebtedness	11
Average Salary	12
District Reports	13

# Summary of Total Expenditures by Function (All Funds)

	2022-2023	% of	2023-2024	% of	%	2024-2025	% of	%
	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$994,596	48%	\$937,267	47%	-6%	\$1,490,878	52%	59%
Student Support Services	\$185	<1%	\$2,063	0%	1015%	\$0	0%	-100%
Instructional Support Services	\$0	0%	\$1,258	<1%	0%	\$19,783	1%	1473%
Administration & Support	\$357,132	17%	\$256,476	13%	-28%	\$232,121	8%	-9%
Operations & Maintenance	\$398,467	19%	\$397,472	20%	0%	\$634,048	22%	60%
Transportation	\$70,590	3%	\$60,418	3%	-14%	\$204,908	7%	239%
Food Services	\$112,424	5%	\$122,157	6%	9%	\$129,550	4%	6%
Capital Improvements	\$0	0%	\$39,926	2%	0%	\$25,000	1%	-37%
Debt Services	\$152,400	7%	\$153,725	8%	1%	\$154,900	5%	1%
Other Costs	\$0	0%	\$7,174	0%	0%	\$0	0%	-100%
Total Expenditures <sup>1</sup>	2,085,794	100%	\$1,977,936	100%	-5%	\$2,891,188	100%	46%
Amount per Pupil	\$30,901		\$27,976		-9%	\$37,548		34%
Current Expenditures <sup>2</sup>	\$1,774,801	100%	\$1,631,838	100%	-8%	\$2,182,274	100%	34%
Amount per Pupil	\$26,293		\$23,081		-12%	\$28,341		23%
Percent of Expenditures for Instru	uction <sup>3</sup>							
Total Expenditures	\$993,966	48%	\$924,228	47%	-1%	\$1,440,878	50%	3%
Current Expenditures	\$993,966	56%	\$924,228	57%	1%	\$1,440,878	66%	9%

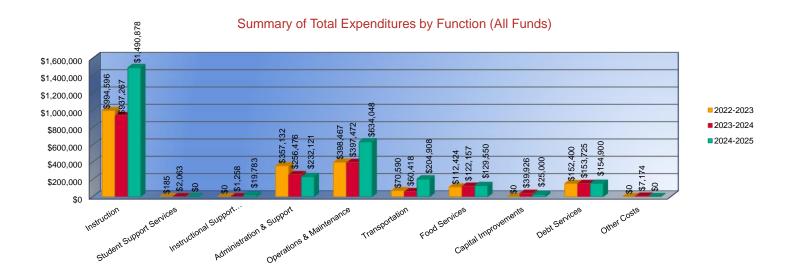
Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary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

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)



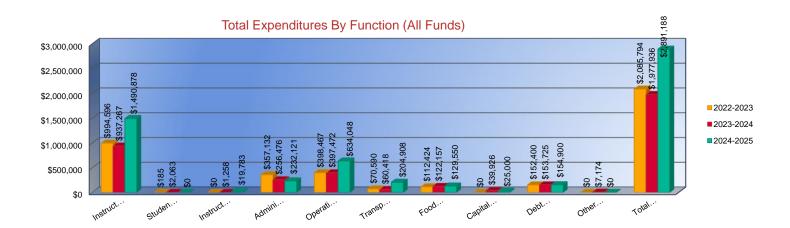
#### **Total Expenditures By Function (All Funds)**

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	\$994,596	\$937,267	\$1,490,878
Student Support	\$185	\$2,063	\$0
Instructional Support	\$0	\$1,258	\$19,783
Administration & Support	\$357,132	\$256,476	\$232,121
Operations & Maintenance	\$398,467	\$397,472	\$634,048
Transportation	\$70,590	\$60,418	\$204,908
Food Services	\$112,424	\$122,157	\$129,550
Capital Improvements	\$0	\$39,926	\$25,000
Debt Services	\$152,400	\$153,725	\$154,900
Other Costs	\$0	\$7,174	\$0
Total Expenditures <sup>1</sup>	\$2,085,794	\$1,977,936	\$2,891,188

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 Education Fund, (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, (52) Contingercy 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.



#### Budget at-a-Glance

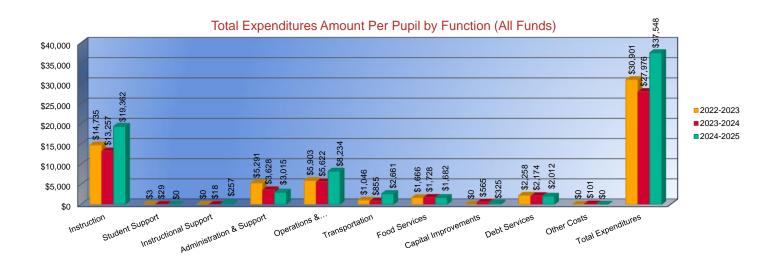
#### 2024-2025 | USD #225

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

	2022-2023	2023-2024	2024-2025
	Actual	Actual	Budget
Instruction	\$14,735	\$13,257	\$19,362
Student Support	\$3	\$29	\$0
Instructional Support	\$0	\$18	\$257
Administration & Support	\$5,291	\$3,628	\$3,015
Operations & Maintenance	\$5,903	\$5,622	\$8,234
Transportation	\$1,046	\$855	\$2,661
Food Services	\$1,666	\$1,728	\$1,682
Capital Improvements	\$0	\$565	\$325
Debt Services	\$2,258	\$2,174	\$2,012
Other Costs	\$0	\$101	\$0
Total Expenditures <sup>1</sup>	\$30,901	\$27,976	\$37,548
Enrollment (FTE) <sup>2</sup>	67.5	70.7	77.0

(13) At-Risk Education Fund, (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.

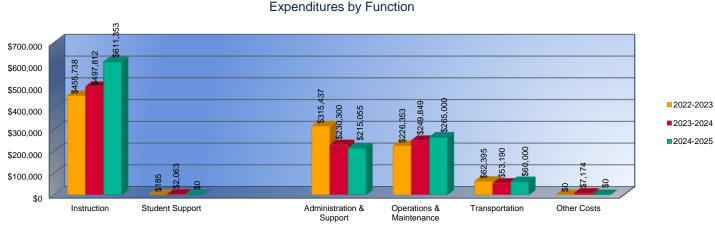
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve



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

		%		%			%	
	2022-2023	of	2023-2024	of	%	2024-2025	of	%
	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$455,738	43%	\$497,812	48%	9%	\$611,353	53%	23%
Student Support	\$185	<1%	\$2,063	0%	1015%	\$0	0%	-100%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administration & Support	\$315,437	30%	\$230,300	22%	-27%	\$215,055	19%	-7%
Operations & Maintenance	\$226,353	21%	\$249,849	24%	10%	\$265,000	23%	6%
Transportation	\$62,395	6%	\$53,190	5%	-15%	\$60,000	5%	13%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$7,174	\$0	0%	\$0	0%	-100%
Total Expenditures	\$1,060,108	100%	\$1,040,388	100%	-2%	\$1,151,408	100%	11%
Amount per Pupil	\$15,705		\$14,716		-6%	\$14,953		2%

\*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

	2022-2023
	Actual
General	\$393,117
Federal Funds	\$134,430
Supplemental General	\$62,621
Preschool-Aged At-Risk	\$0
At-Risk Education Fund	\$123,766
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$630
Driver Education	\$10,456
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$147,475
Cost of Living	\$0
Career and Postsecondary Ed.	\$19,094
Gifts & Grants <sup>1</sup>	\$31,999
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$70,987
Contingency Reserve	\$0
Text Book & Student Material	\$21
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$994,596
Enrollment (FTE) <sup>3</sup>	67.5
Amount per Pupil <sup>2</sup>	\$14,735
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$994,596

# Instruction Expenditures (1000)

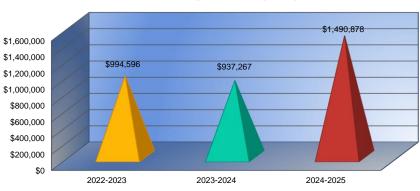
2023-2024	%
Actual	Change
\$450,130	15%
\$120,859	-10%
\$47,682	-24%
\$17,729	0%
\$64,877	-48%
\$8,706	0%
\$0	0%
\$13,039	1970%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$157,021	6%
\$0	0%
\$0	-100%
\$4,817	-85%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$52,040	-27%
\$0	0%
\$367	1648%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$937,267	-6%
70.7	5%
\$13,257	-10%
\$0	0%
\$0	0%
\$0	0%
\$937,267	-6%

2024-2025	%
Budget	Change
\$557,653	24%
\$56,772	-53%
\$53,700	13%
\$8,788	-50%
\$371,066	472%
\$10,350	19%
\$0	0%
\$50,000	283%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$189,429	21%
\$0	0%
\$0	0%
\$123,120	2456%
\$0	0%
\$0	0%
\$0	0%
\$70,000	35%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,490,878	59%
77.0	9%
\$19,362	46%
\$0	0%
\$0	0%
\$0	0%
\$1,490,878	59%
	- 39%

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 (3 and 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 2024-2025

	2024-2025			Estimated Sc	ources of Revenue - 2	024-2025		Estimated
	Amount	July 1, 2024	<b>o</b> , <i>i</i>	- · ·		Local		July 1, 2025
Fund	Budgeted	Cash Balance	State	Federal	Interest	Transfers	Other	Cash Balance
General	\$1,106,255	\$0	\$1,106,255	\$0			\$0	\$0
Supplemental General	\$388,842	\$80,547	\$0			\$0	\$308,295	
Adult Education	\$0	\$11,517	\$0	\$0	\$0	\$0	\$0	\$11,517
Preschool-Aged At-Risk (3 and 4 yr Old)	\$8,788	\$3,788		\$0	\$0	\$5,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$371,066	\$216,173		\$0	\$0	\$154,893	\$0	\$0
Bilingual Education	\$10,350	\$5,305		\$0	\$0	\$5,045	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$554,014	\$442,006	\$0	\$0	\$0	\$0	\$131,434	\$19,426
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$139,679	\$44,909	\$168	\$37,120	\$0	\$45,000	\$12,482	\$0
Professional Development	\$19,783	\$18,124	\$1,659	\$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	\$189,429	\$53,678	\$0	\$0	\$0	\$133,751	\$2,000	\$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	\$123,120	\$47,620	\$10,500	\$0			\$65,000	\$0
Textbook & Student Materials Revolving		\$4,674						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$95,566	\$0	\$95,566					
Contingency Reserve		\$880,374						
Activity Funds		\$40,071						
Bond and Interest #1	\$154,900	\$289,106	\$0	\$0	\$0		\$148,958	\$283,164
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	\$73,085	\$4,282		\$68,803				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$3,234,877	\$2,142,174	\$1,214,148	\$105,923	\$0	\$343,689	\$668,169	\$314,107
Less Transfers	\$343,689							
TOTAL Budget Expenditures	\$2,891,188							

### Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	1,505,128	1,322,126	1,214,148
Federal Revenues	197,140	146,154	105,923
Local Revenues <sup>1</sup>	775,454	783,222	668,169
Total Revenues	2,477,722	2,251,502	1,988,240
Revenues Per Pupil	36,707	31,846	25,821

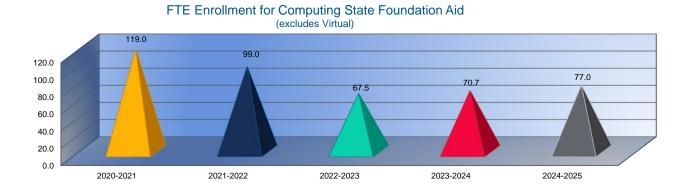
1. Excludes "Transfers" to avoid duplication of revenue.

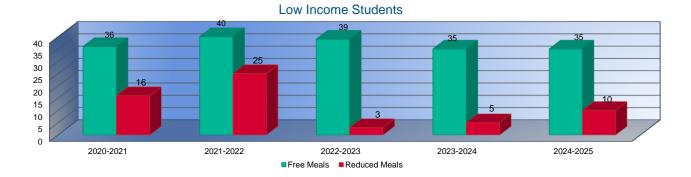
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

#### **Enrollment Information**

	2020-2021	2021-2022	%	2022-2023	%	2023-2024	%	2024-2025	%
	Actual	Actual	Change	Actual	Change	Actual	Change	Budget	Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	119.0	99.0	-17%	67.5	-32%	70.7	5%	77.0	9%
Free Meal Student Headcount	36	40	11%	39	-3%	35	-10%	35	0%
Reduced Meal Student Headcount	16	25	56%	3	-88%	5	67%	10	100%

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.





#### Budget at-a-Glance

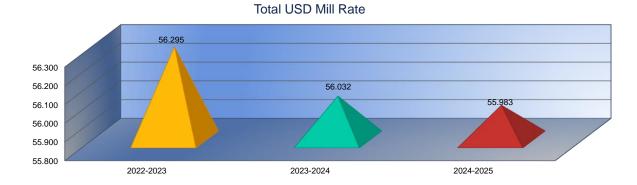
	2022-2023
	Actual
General	20.000
Supplemental General	19.712
Adult Education	0.000
Capital Outlay	7.564
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	9.019
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	56.295
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	1.891
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	1.891

#### 2024-2025 | USD #225

# Mill Rates by Fund

2023-2024	
Actual	
	20.000
	19.545
	0.000
	7.459
	0.000
	0.000
	0.000
	0.000
	0.000
	9.028
	0.000
	0.000
	0.000
	0.000
	56.032
	0.000
	0.000
	0.000
	2.266
	0.000
	2.266

2024-2025	
Budget	
	20.000
	18.983
	0.000
	8.000
	0.000
	0.000
	0.000
	0.000
	0.000
	9.000
	0.000
	0.000
	0.000
	0.000
	55.983
	0.000
	0.000
	0.000
	2.000
	0.000
	2.000



#### Kansas State Department of Education | www.ksde.org

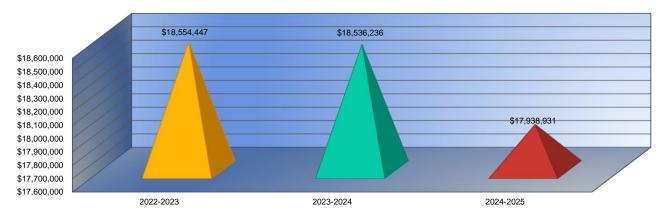
Budget at-a-Glance

#### 2024-2025 | USD #225

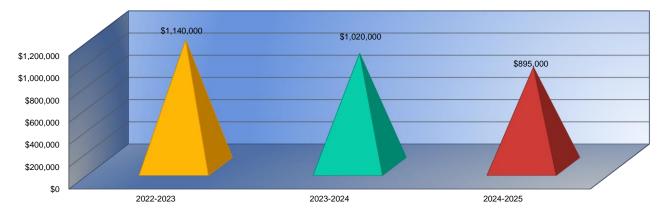
#### **Other Information**



### **Assessed Valuation**



Total USD Debt



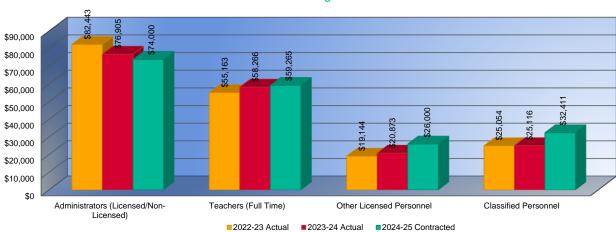
#### **Salaries**

		2022-23 Actua			2023-24 Actual		202	4-25 Contracte	d	
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	
Administrators (Licensed/Non- Licensed)	2.0	\$164,885	\$82,443	1.5	\$115,358	\$76,905	1.5	\$111,000	\$74,000	
Teachers (Full Time)	5.0	\$275,815	\$55,163	5.0	\$291,328	\$58,266	5.0	\$296,325	\$59,265	
Other Licensed Personnel	1.0	\$19,144	\$19,144	1.0	\$20,873	\$20,873	1.0	\$26,000	\$26,000	
Classified Personnel	10.0	\$250,538	\$25,054	10.0	\$251,164	\$25,116	10.0	\$324,108	\$32,411	
Substitutes/Temporary Help	~~~~~	\$3,318	~~~~~	~~~~~	\$3,102	~~~~~	~~~~~	\$5,000	~~~~~	
Administrators:										
(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.										
**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 in	cluding employee r	eduction plans***, su	pplemental, extra p	ay for summer school, and	board paid fringe b	penefits (employer p	oaid)****.		
*FTE for Licensed Administrators, Teachers and month contract should be reported as 1.0; FTE f					or teachers with a 9-10 mon	th contract should	be reported as 1.0;	; FTE for Principals	with a 10-12	

\*\*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**

Kansas State Department of Education | www.ksde.org

Budget at-a-Glance

# Public School District Reports KSDE's Data Central

# Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime

# BuildingPersonnel (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

# Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores

- Similar Schools
- Grade Range
- Title I status

#### Website & Contact info

- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic

# Comparitive 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