

Budget at a Glance 2017-18



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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,531,092	59%	1,477,329	56%	-4%	1,673,103	53%	13%
Student Support Services	34,386	1%	37,422	1%	9%	70,140	2%	87%
Instructional Support Services	2,362	0%	599	0%	-75%	2,000	0%	234%
Administration & Support	286,071	11%	354,229	13%	24%	357,249	11%	1%
Operations & Maintenance	355,382	14%	377,458	14%	6%	448,358	14%	19%
Transportation	64,760	2%	88,803	3%	37%	190,204	6%	114%
Food Services	149,011	6%	158,105	6%	6%	165,934	5%	5%
Capital Improvements	30,484	1%	14,614	1%	-52%	100,000	3%	584%
Debt Services	139,757	5%	123,871	5%	-11%	150,390	5%	21%
Other Costs	922	0%	595	0%	-35%	595	0%	0%
Total Expenditures*	2,594,227	100%	2,633,025	100%	1%	3,157,973	100%	20%
Amount per Pupil	\$19,432		\$18,349		-6%	\$24,866		36%
Current Expenditures**	2,413,503	100%	2,451,493	100%	2%	2,537,583	100%	4%
Amount per Pupil	\$18,079		\$17,084		-6%	\$19,981		17%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,520,609	59%	1,434,282	54%	-5%	1,573,103	50%	-4%
Instruction*** (Current Expenditures)	1,520,609	63%	1,434,282	59%	-4%	1,573,103	62%	3%

* 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, 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, 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

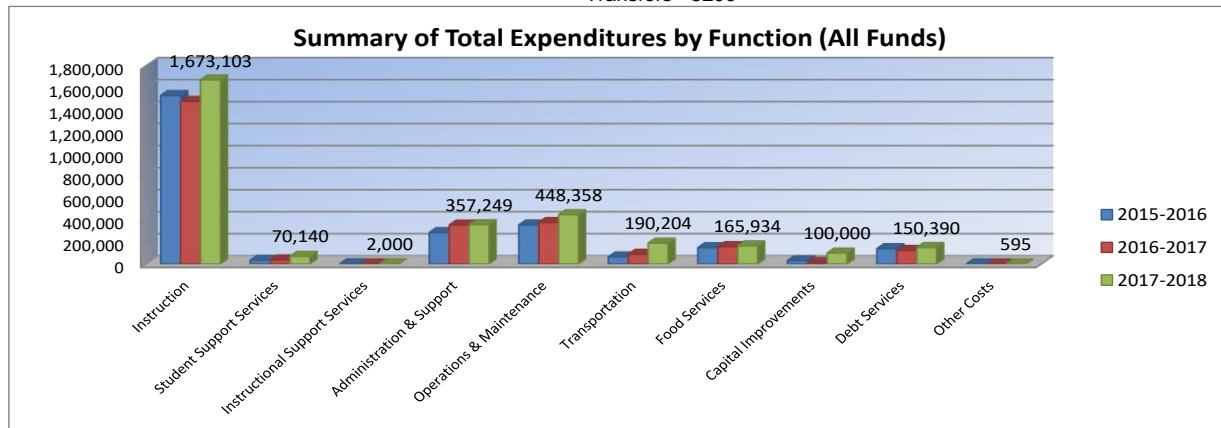
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

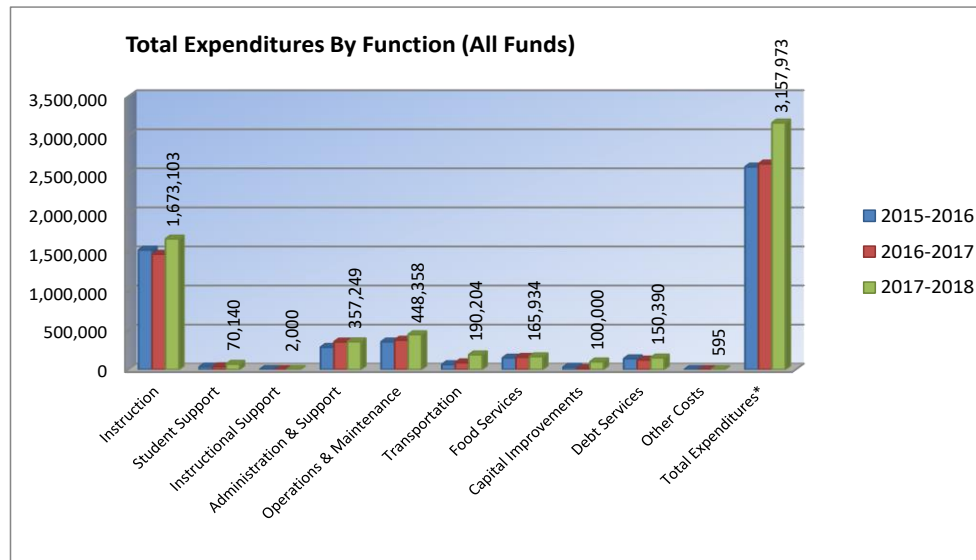
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	1,531,092	1,477,329	1,673,103
Student Support	34,386	37,422	70,140
Instructional Support	2,362	599	2,000
Administration & Support	286,071	354,229	357,249
Operations & Maintenance	355,382	377,458	448,358
Transportation	64,760	88,803	190,204
Food Services	149,011	158,105	165,934
Capital Improvements	30,484	14,614	100,000
Debt Services	139,757	123,871	150,390
Other Costs	922	595	595
Total Expenditures*	2,594,227	2,633,025	3,157,973

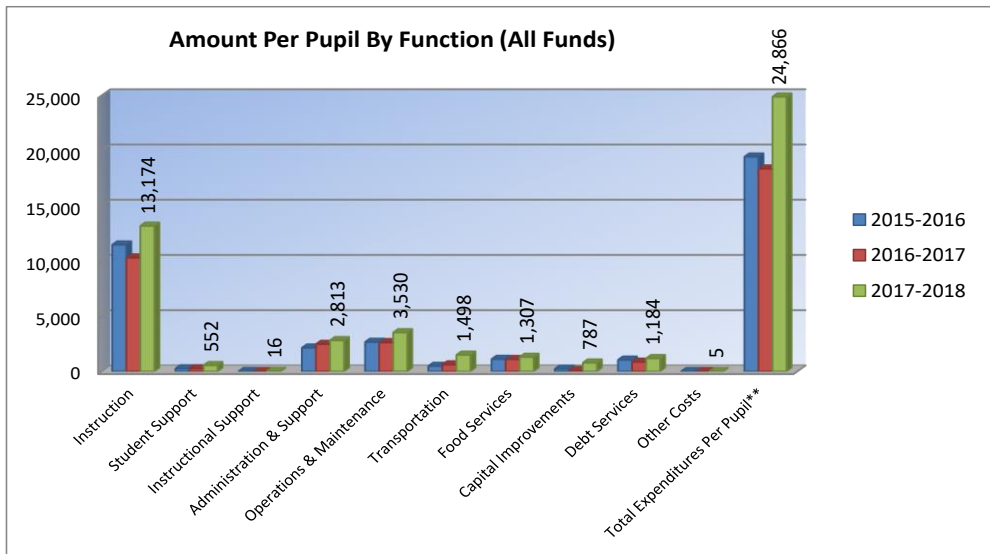


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	11,469	10,295	13,174
Student Support	258	261	552
Instructional Support	18	4	16
Administration & Support	2,143	2,468	2,813
Operations & Maintenance	2,662	2,630	3,530
Transportation	485	619	1,498
Food Services	1,116	1,102	1,307
Capital Improvements	228	102	787
Debt Services	1,047	863	1,184
Other Costs	7	4	5
Total Expenditures Per Pupil**	19,432	18,349	24,866
Enrollment (FTE)*	133.5	143.5	127.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

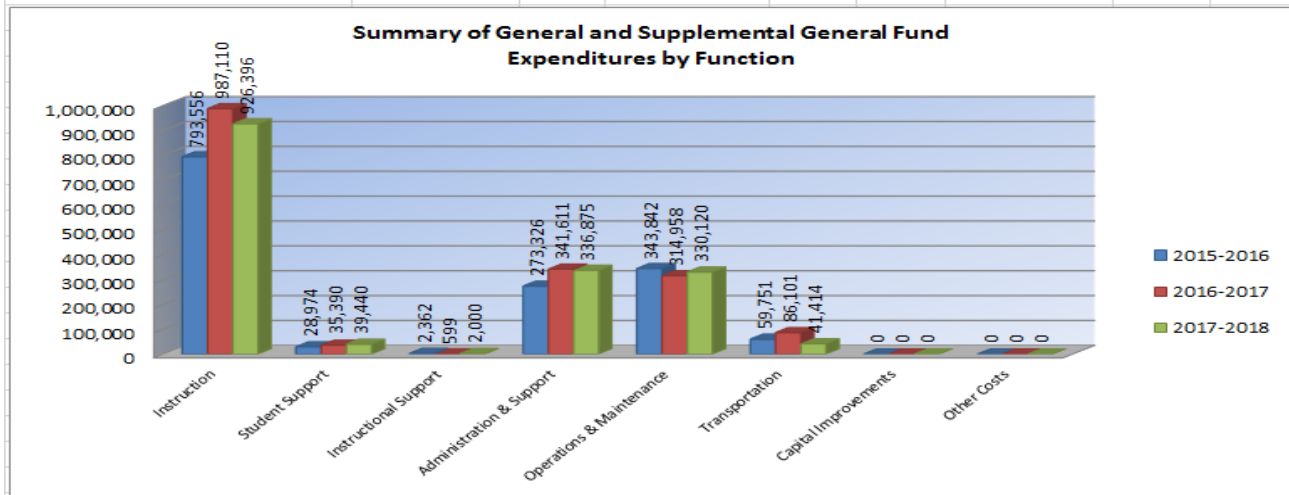


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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**

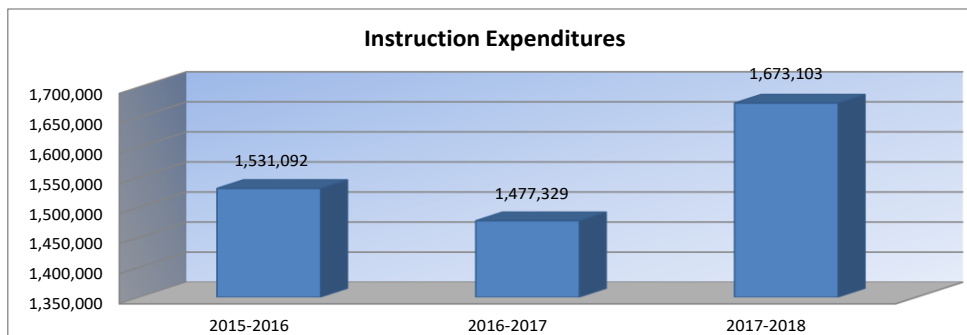
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	793,556	53%	987,110	56%	24%	926,396	55%	-6%
Student Support	28,974	2%	35,390	2%	22%	39,440	2%	11%
Instructional Support	2,362	0%	599	0%	-75%	2,000	0%	234%
Administration & Support	273,326	18%	341,611	19%	25%	336,875	20%	-1%
Operations & Maintenance	343,842	23%	314,958	18%	-8%	330,120	20%	5%
Transportation	59,751	4%	86,101	5%	44%	41,414	2%	-52%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,501,811	100%	1,765,769	100%	18%	1,676,245	100%	-5%
Amount per Pupil	\$11,250		\$12,305		9%	\$13,199		7%

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)

	2015-2016 Actual		2016-2017 Actual	% inc/ dec		2017-2018 Budget	% inc/ dec
General	657,877		769,106	17%		709,171	-8%
Federal Funds	198,872		131,299	-34%		87,041	-34%
Supplemental General	135,679		218,004	61%		217,225	0%
At Risk (4yr Old)	15,032		2,197	-85%		26,000	1083%
At Risk (K-12)	179,118		3,273	-98%		134,201	4000%
Bilingual Education	6,933		0	-100%		14,000	0%
Virtual Education	0		0	0%		0	0%
Capital Outlay	10,483		43,047	311%		100,000	132%
Driver Education	1,502		1,335	-11%		6,705	402%
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	195,482		152,456	-22%		230,000	51%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	0		0	0%		21,232	0%
Gifts/Grants	557		0	-100%		12,000	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	72,930		73,351	1%		115,528	58%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,501		39,390	2524%			
Activity Fund	55,126		43,871	-20%			
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	1,531,092		1,477,329	-4%		1,673,103	13%
Enrollment (FTE)*	133.5		143.5	7%		127.0	-11%
Amount per Pupil	11,469		10,295	-10%		13,174	28%
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%
TOTAL	1,531,092		1,477,329	-4%		1,673,103	13%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local	Other	
General	1,520,871	528	1,520,343	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	527,675	0	41,494			0	486,181	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	26,000	13,353		0	0	0	0	1,353
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	134,201	44,727		0	0	89,474	0	0
Bilingual Education	14,000	7,000		0	0	7,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	470,000	409,719	0	0	0	0	127,831	67,550
Driver Training	10,205	9,688	840	0	0	0	0	323
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	161,000	38,342	747	52,324	0	40,000	30,374	787
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	230,000	30,662	0	0	0	200,000	0	662
Career and Postsecondary Education	21,232	0	0	0	0	21,232	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	12,000	2,563					10,000	563
Textbook & Student Materials Revolving		3,563						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	157,273	0	157,273			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		215,004						XXXXXXXXXX
Activity Funds		20,497						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	150,390	173,296	0	0	0		147,989	170,895
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	94,832	0	XXXXXXXXXX	94,832	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,529,679	968,942	1,720,697	147,156	0	357,706	802,375	242,133
Less Transfers	357,706							
TOTAL Budget Expenditures	\$3,171,973							

Sources of Revenue - - State, Federal, Local

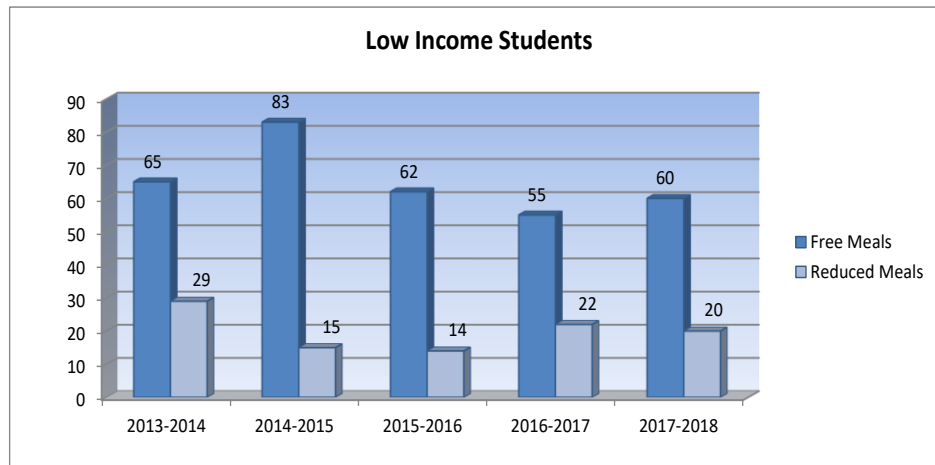
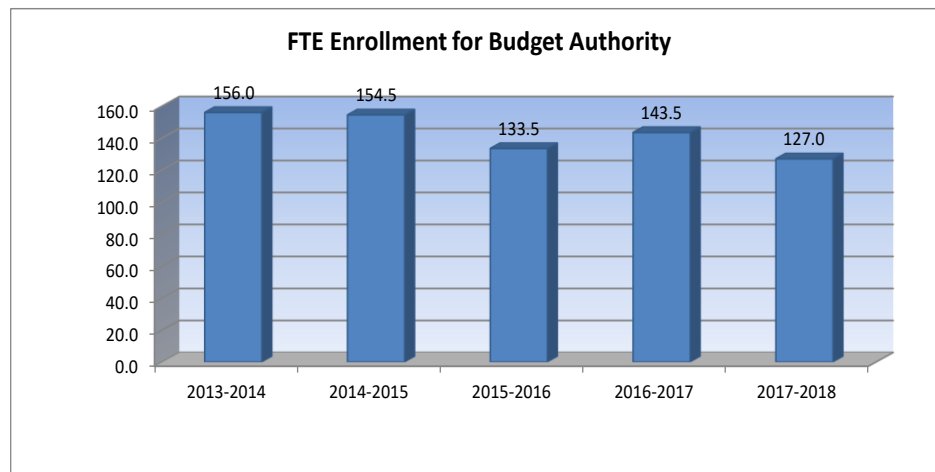
	2015-2016	2016-2017	2017-2018
State Revenues	1,704,396	1,599,421	1,720,697
Federal Revenues	247,676	199,963	147,156
Local Revenues*	804,046	839,698	802,375
Total Revenues	2,756,118	2,639,082	2,670,228
Revenues Per Pupil	20,645	18,391	21,025

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.

USD# 225
Enrollment Information

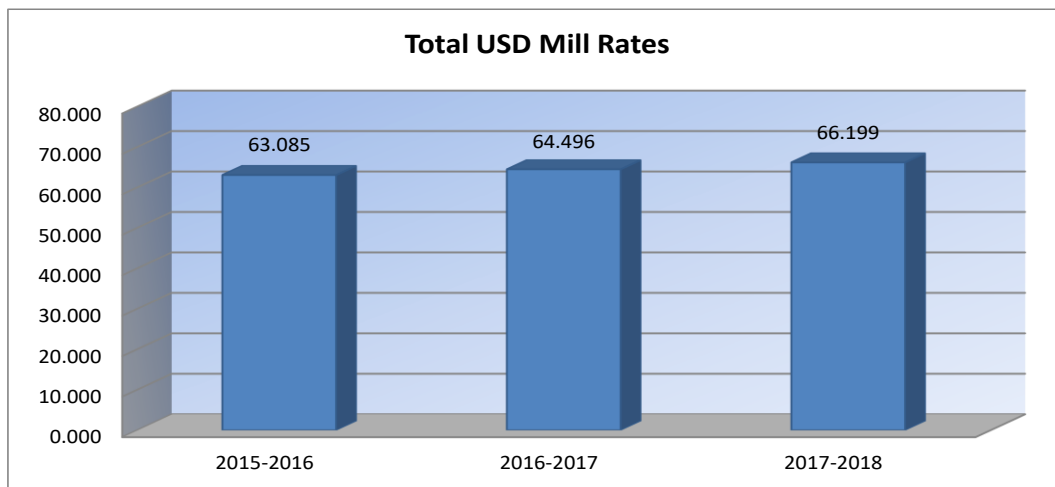
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	156.0	154.5	-1%	133.5	-14%	143.5	7%	127.0	-11%
Number of Students - Free Meals	65	83	28%	62	-25%	55	-11%	60	9%
Number of Students - Reduced Meals	29	15	-48%	14	-7%	22	57%	20	-9%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

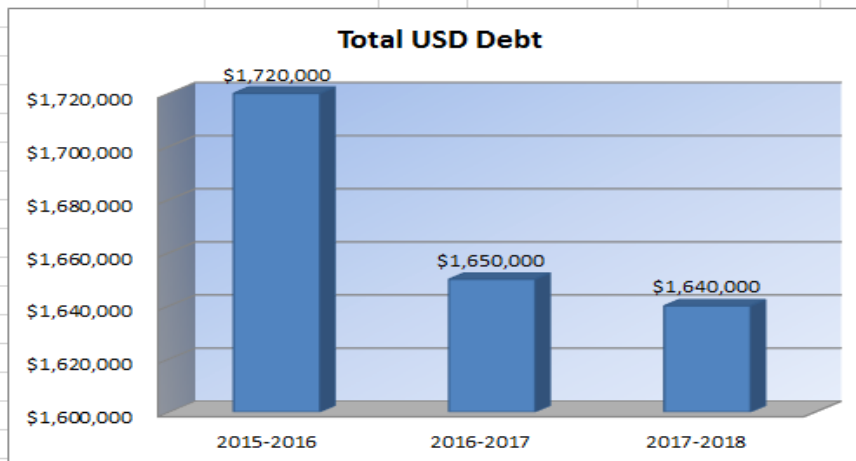
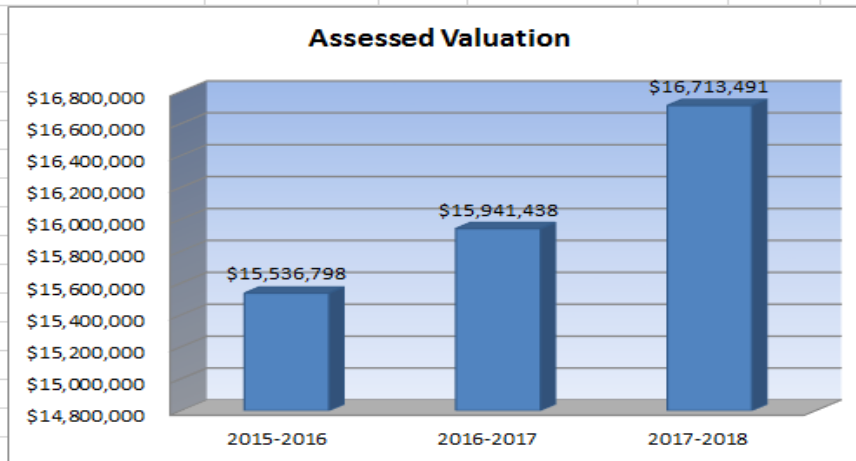
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	30.342	31.803	29.360
Adult Education	0.000	0.000	0.000
Capital Outlay	3.926	3.996	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	8.817	8.697	8.839
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	63.085	64.496	66.199
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	1.949	1.998	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.949	1.998	2.000



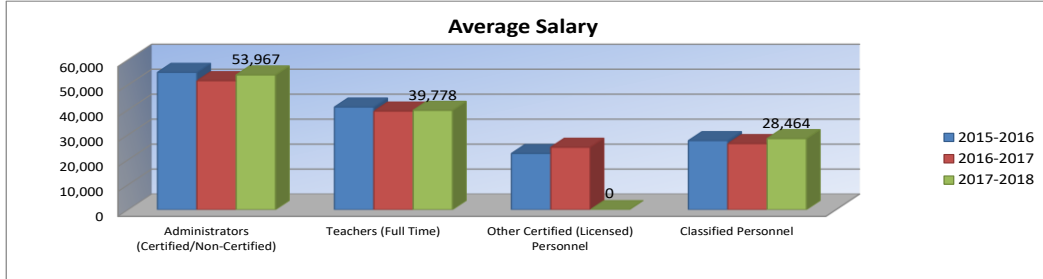
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$15,536,798	\$15,941,438	\$16,713,491
Bonded Indebtedness	1,720,000	1,650,000	1,640,000



USD# 225
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	220,000	55,000	3.0	155,000	51,667	3.0	161,900	53,967
Teachers (Full Time)	19.4	797,449	41,106	14.0	552,804	39,486	17.0	676,228	39,778
Other Certified (Licensed) Personnel	0.4	22,509	22,509	0.4	25,000	25,000			0
Classified Personnel	6.4	177,000	27,656	11.0	291,215	26,474	8.3	236,250	28,464
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX	15,529	XXXXXXXXXX	XXXXX		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