

Budget at a Glance 2018-19



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,420,571	55%	1,465,665	53%	3%	1,540,884	59%	5%
Student Support Services	37,422	1%	87,195	3%	133%	96,921	4%	11%
Instructional Support Services	599	0%	0	0%	-100%	0	0%	0%
Administration & Support	356,512	14%	427,513	15%	20%	371,980	14%	-13%
Operations & Maintenance	370,870	14%	329,645	12%	-11%	311,440	12%	-6%
Transportation	102,634	4%	35,908	1%	-65%	60,638	2%	69%
Food Services	163,501	6%	164,850	6%	1%	96,866	4%	-41%
Capital Improvements	14,614	1%	40,918	1%	180%	0	0%	-100%
Debt Services	127,882	5%	149,390	5%	17%	131,890	5%	-12%
Other Costs	595	0%	90,464	3%	15104%	3,000	0%	-97%
Total Expenditures*	2,595,200	100%	2,791,548	100%	8%	2,613,619	100%	-6%
Amount per Pupil	\$18,085		\$20,910		16%	\$19,360		-7%
Current Expenditures**	2,409,657	100%	2,598,876	100%	8%	2,481,729	100%	-5%
Amount per Pupil	\$16,792		\$19,467		16%	\$18,383		-6%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,377,524	53%	1,461,115	52%	-1%	1,540,884	59%	7%
Instruction*** (Current Expenditures)	1,377,524	57%	1,461,115	56%	-1%	1,540,884	62%	6%

* 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, 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

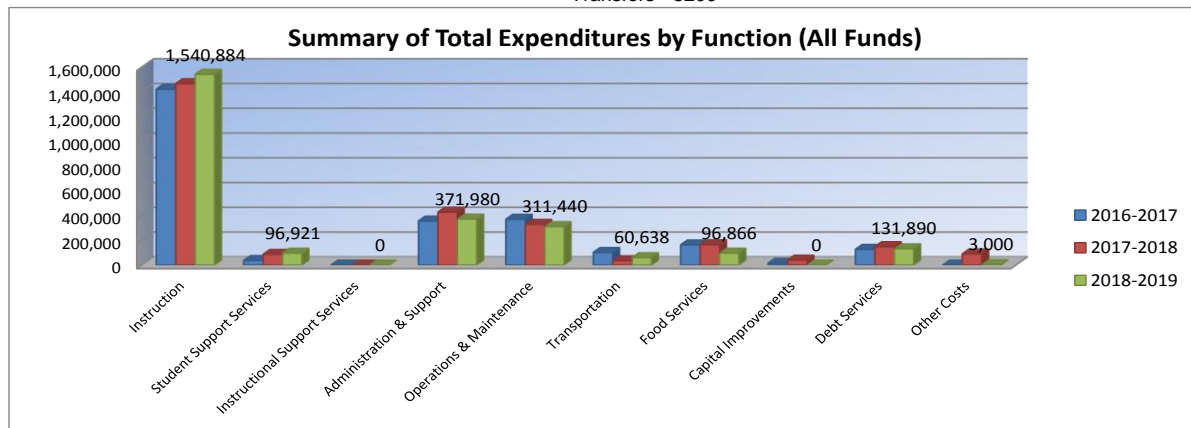
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

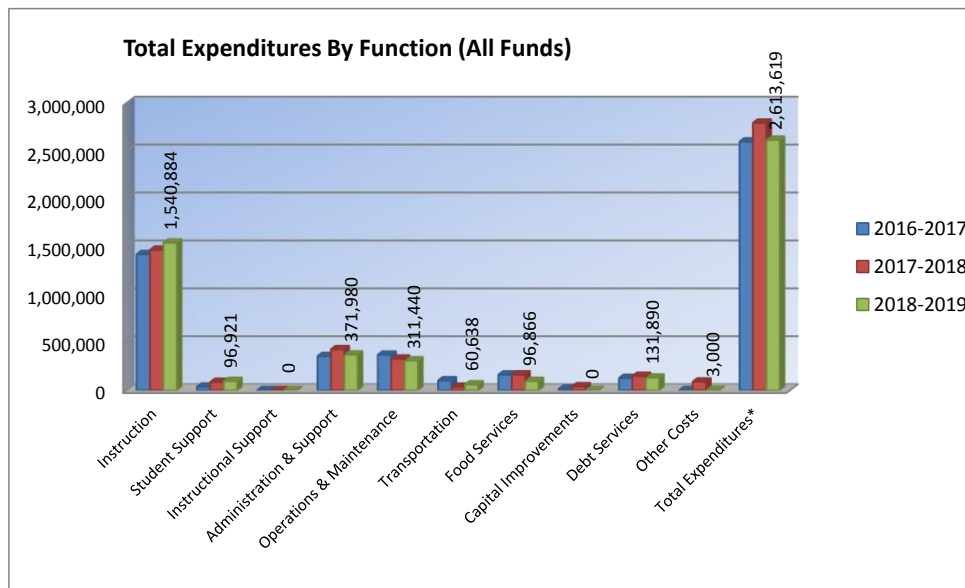
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	1,420,571	1,465,665	1,540,884
Student Support	37,422	87,195	96,921
Instructional Support	599	0	0
Administration & Support	356,512	427,513	371,980
Operations & Maintenance	370,870	329,645	311,440
Transportation	102,634	35,908	60,638
Food Services	163,501	164,850	96,866
Capital Improvements	14,614	40,918	0
Debt Services	127,882	149,390	131,890
Other Costs	595	90,464	3,000
Total Expenditures*	2,595,200	2,791,548	2,613,619

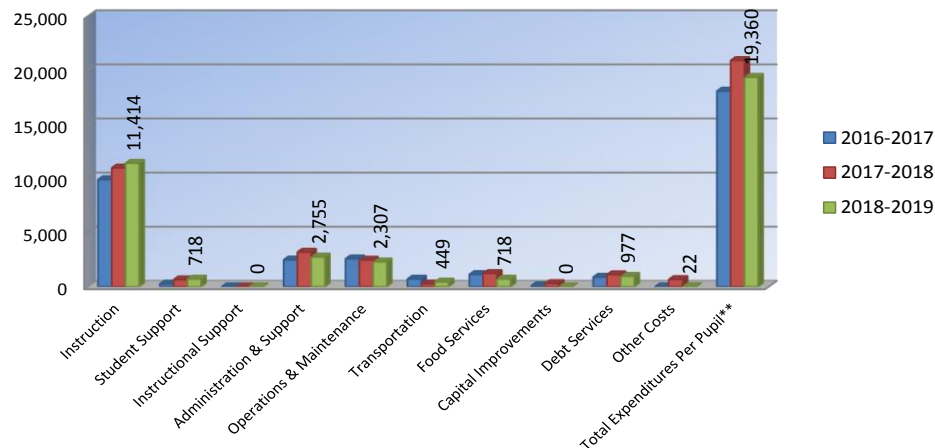


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	9,899	10,979	11,414
Student Support	261	653	718
Instructional Support	4	0	0
Administration & Support	2,484	3,202	2,755
Operations & Maintenance	2,584	2,469	2,307
Transportation	715	269	449
Food Services	1,139	1,235	718
Capital Improvements	102	307	0
Debt Services	891	1,119	977
Other Costs	4	678	22
Total Expenditures Per Pupil**	18,085	20,910	19,360
Enrollment (FTE)*	143.5	133.5	135.0

*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.

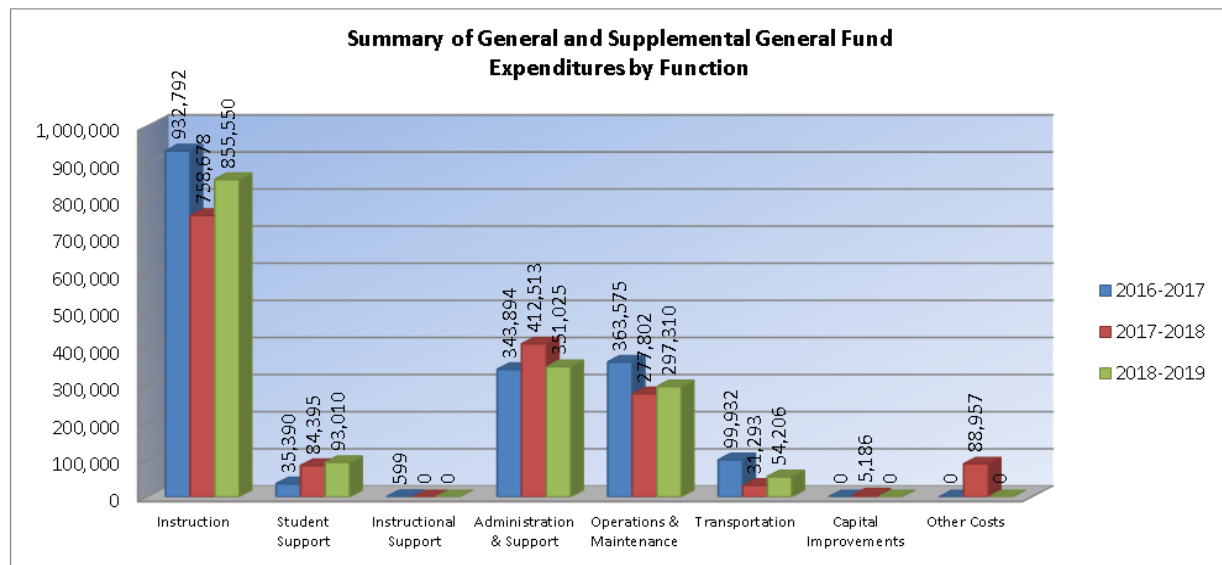
Amount Per Pupil By Function (All Funds)

**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, 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**

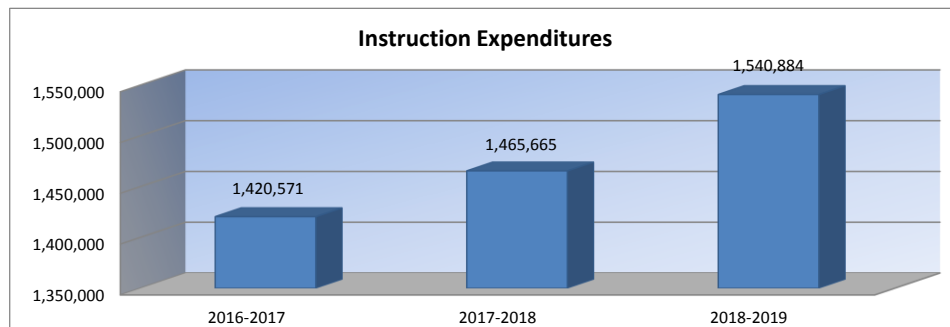
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	932,792	53%	758,678	46%	-19%	855,550	52%	13%
Student Support	35,390	2%	84,395	5%	138%	93,010	6%	10%
Instructional Support	599	0%	0	0%	-100%	0	0%	0%
Administration & Support	343,894	19%	412,513	25%	20%	351,025	21%	-15%
Operations & Maintenance	363,575	20%	277,802	17%	-24%	297,310	18%	7%
Transportation	99,932	6%	31,293	2%	-69%	54,206	3%	73%
Capital Improvements	0	0%	5,186	0%	0%	0	0%	-100%
Other Costs	0	0%	88,957	5%	0%	0	0%	-100%
Total Expenditures	1,776,182	100%	1,658,824	100%	-7%	1,651,101	100%	0%
Amount per Pupil	\$12,378		\$12,426		0%	\$12,230		-2%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	807,575	640,878	-21%	682,644	7%
Federal Funds	127,541	134,845	6%	139,698	4%
Supplemental General	125,217	117,800	-6%	172,906	47%
At Risk (4yr Old)	2,197	16,223	638%	21,260	31%
At Risk (K-12)	3,273	155,354	4647%	193,491	25%
Bilingual Education	0	7,524	0%	6,933	-8%
Virtual Education	0	0	0%	0	0%
Capital Outlay	43,047	4,550	-89%	0	-100%
Driver Education	1,335	0	-100%	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	152,682	179,488	18%	154,594	-14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	0	21,632	0%	8,747	-60%
Gifts/Grants	0	0	0%	5,547	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	73,351	103,513	41%	144,608	40%
Contingency Reserve	0	0	0%		
Text Book & Student Material	37,198	37,583	1%		
Activity Fund	47,155	46,275	-2%		
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	1,420,571	1,465,665	3%	1,540,884	5%
Enrollment (FTE)*	143.5	133.5	-7%	135.0	1%
Amount per Pupil	9,899	10,979	11%	11,414	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,420,571	1,465,665	3%	1,540,884	5%



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 2017-18 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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19				Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local	
General	1,430,261	1,377	1,428,884	0	XXXXXXXXXX	XXXXXXXXXX	0
Supplemental General	519,526	11,046	19,846			0	488,634
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	21,260	21,260		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	193,491	20,573		0	0	172,918	0
Bilingual Education	6,933	6,310		0	0	2,289	0
Virtual Education	0	0			0	0	1,666
Capital Outlay	0	536,552	0	0	0	0	0
Driver Training	10,456	10,456	0	0	0	0	141,387
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0
Food Service	90,040	38,622	649	49,718	0	0	1,051
Professional Development	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	154,594	42,862	0	0	0	111,732	0
Career and Postsecondary Education	8,747	0	0	0	0	8,747	0
Special Liability Expense Fund	0	0			0	0	0
Special Reserve Fund		0					XXXXXXXXXX
Gifts and Grants	5,547	3,058	2,489				0
Textbook & Student Materials Revolving		786					XXXXXXXXXX
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0				0	XXXXXXXXXX
KPERS Special Retirement Contribution	196,862	0	196,862			XXXXXXXXXX	XXXXXXXXXX
Contingency Reserve		209,519					XXXXXXXXXX
Activity Funds		9,010					XXXXXXXXXX
Bond and Interest #1	131,890	180,777	0	0	0		159,377
Bond and Interest #2	0	0	0	0	0		208,264
No Fund Warrant	0	0					0
Special Assessment	0	0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0		0
Federal Funds	139,698	5,889	XXXXXXXXXX	133,809	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
SUBTOTAL	2,909,305	1,098,097	1,648,730	183,527	0	295,686	790,449
Less Transfers	295,686						
TOTAL Budget Expenditures	<u>\$2,613,619</u>						

Sources of Revenue - - State, Federal, Local

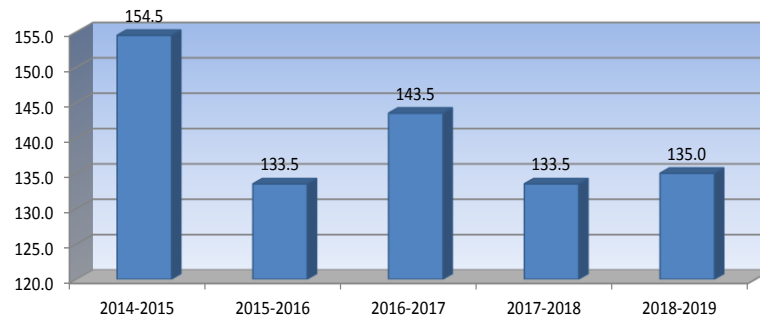
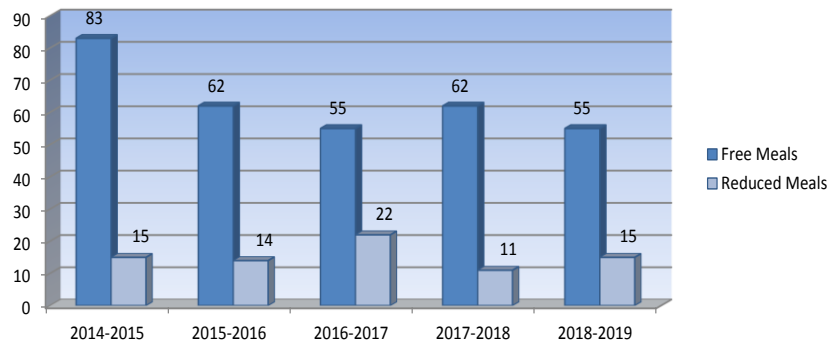
	2016-2017	2017-2018	2018-2019
State Revenues	1,594,335	1,676,954	1,648,730
Federal Revenues	205,590	207,940	183,527
Local Revenues*	835,431	1,001,234	790,449
Total Revenues	2,635,356	2,886,128	2,622,706
Revenues Per Pupil	18,365	21,619	19,427

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.

Enrollment Information

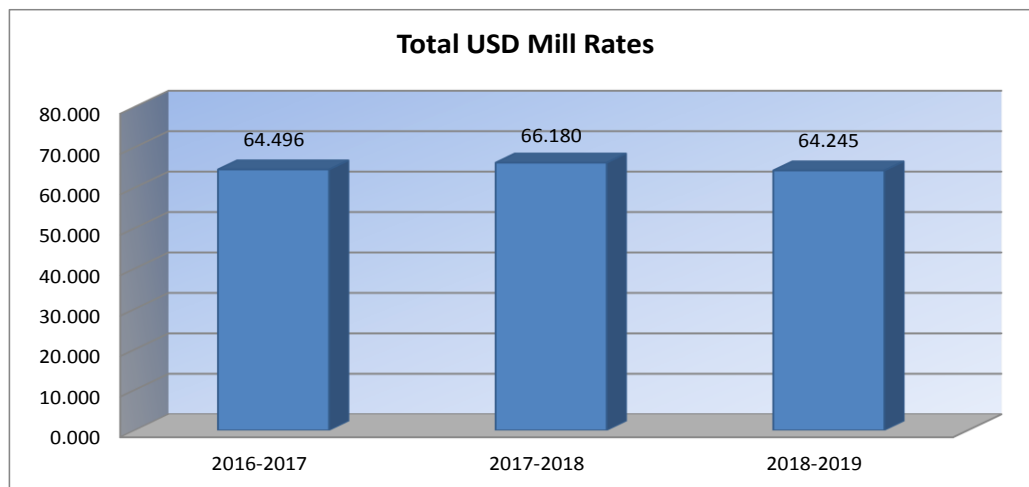
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	154.5	133.5	-14%	143.5	7%	133.5	-7%	135.0	1%
Number of Students - Free Meals	83	62	-25%	55	-11%	62	13%	55	-11%
Number of Students - Reduced Meals	15	14	-7%	22	57%	11	-50%	15	36%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

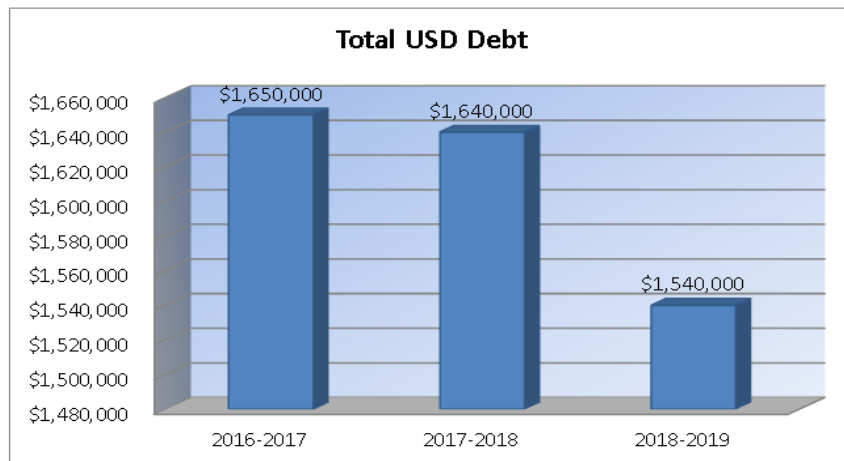
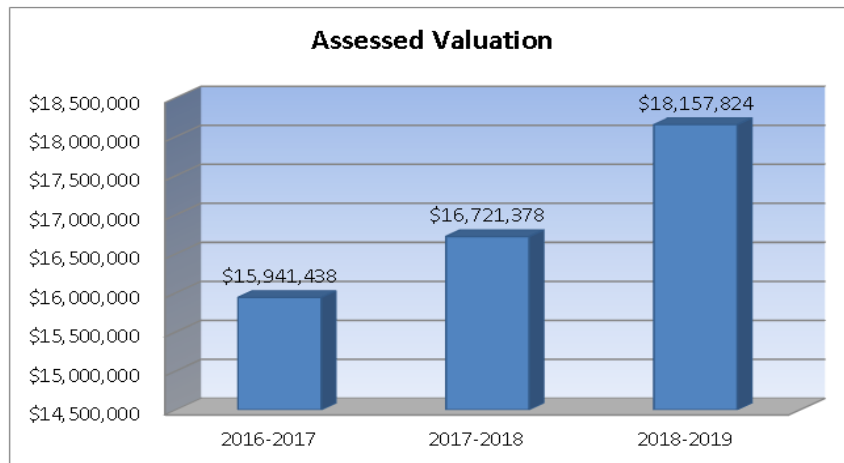
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	31.803	29.346	27.390
Adult Education	0.000	0.000	0.000
Capital Outlay	3.996	7.999	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	8.697	8.835	8.855
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	64.496	66.180	64.245
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	1.998	1.999	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	1.998	1.999	2.000



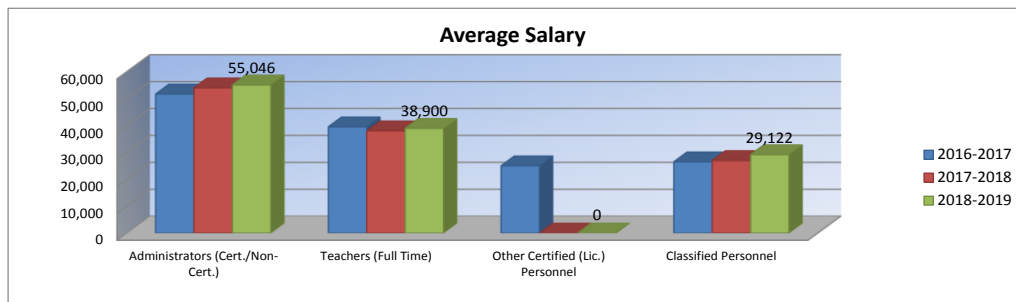
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$15,941,438	\$16,721,378	\$18,157,824
Bonded Indebtedness	1,650,000	1,640,000	1,540,000



USD# 225
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	155,000	51,667	3.0	161,900	53,967	3.0	165,138	55,046
Teachers (Full Time)	14.0	552,804	39,486	17.0	646,078	38,005	15.0	583,500	38,900
Other Certified (Licensed) Personnel	0.4	25,000	25,000			0			0
Classified Personnel	11.0	291,215	26,474	7.4	199,493	26,959	10.0	291,215	29,122
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXXX		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