

# Budget at a Glance 2020-21



USD 225 - Fowler

# Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2020-21.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

**Summary of Total Expenditures By Function (All Funds)**

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	1,384,198	52%	1,482,193	52%	7%	1,683,827	46%	14%
Student Support Services	14,689	1%	10,040	0%	-32%	24,183	1%	141%
Instructional Support Services	76	0%	76	0%	0%	1,151	0%	1414%
Administration & Support	428,957	16%	636,212	22%	48%	596,725	16%	-6%
Operations & Maintenance	462,649	17%	285,384	10%	-38%	540,854	15%	90%
Transportation	86,741	3%	74,690	3%	-14%	142,371	4%	91%
Food Services	158,604	6%	169,917	6%	7%	183,518	5%	8%
Capital Improvements	19,989	1%	28,442	1%	42%	265,000	7%	832%
Debt Services	130,890	5%	132,570	5%	1%	149,300	4%	13%
Other Costs	0	0%	15,129	1%	0%	35,000	1%	131%
<b>Total Expenditures*</b>	<b>2,686,793</b>	<b>100%</b>	<b>2,834,653</b>	<b>100%</b>	<b>6%</b>	<b>3,621,929</b>	<b>100%</b>	<b>28%</b>
Amount per Pupil	\$19,976		\$23,235		16%	\$28,077		21%
<b>Current Expenditures**</b>	<b>2,371,087</b>	<b>100%</b>	<b>2,588,567</b>	<b>100%</b>	<b>9%</b>	<b>2,782,571</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$17,629		\$21,218		20%	\$21,570		2%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	1,365,825	51%	1,444,748	51%	0%	1,585,269	44%	-7%
Instruction*** (Current Expenditures)	1,365,825	58%	1,444,748	56%	-2%	1,585,269	57%	1%

\* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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.

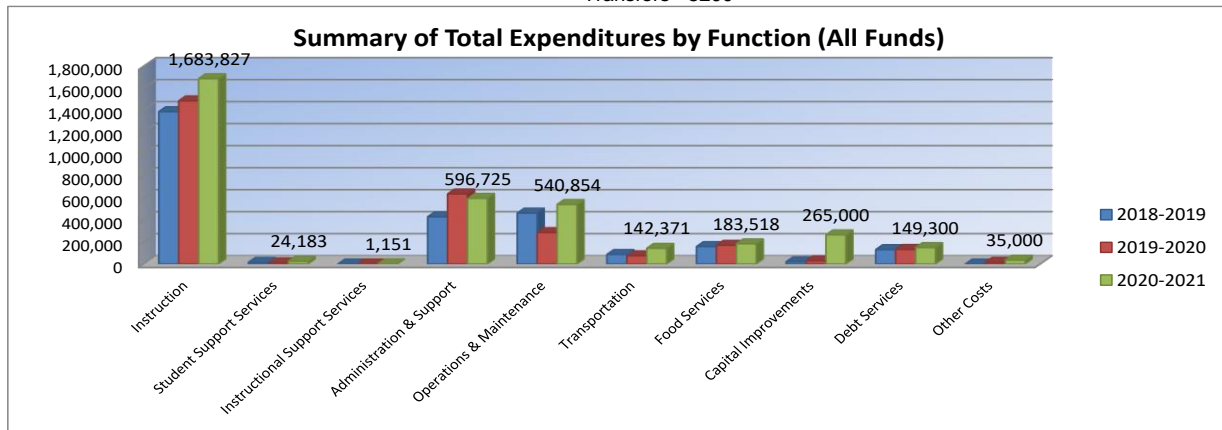
\*\* Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\* 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.

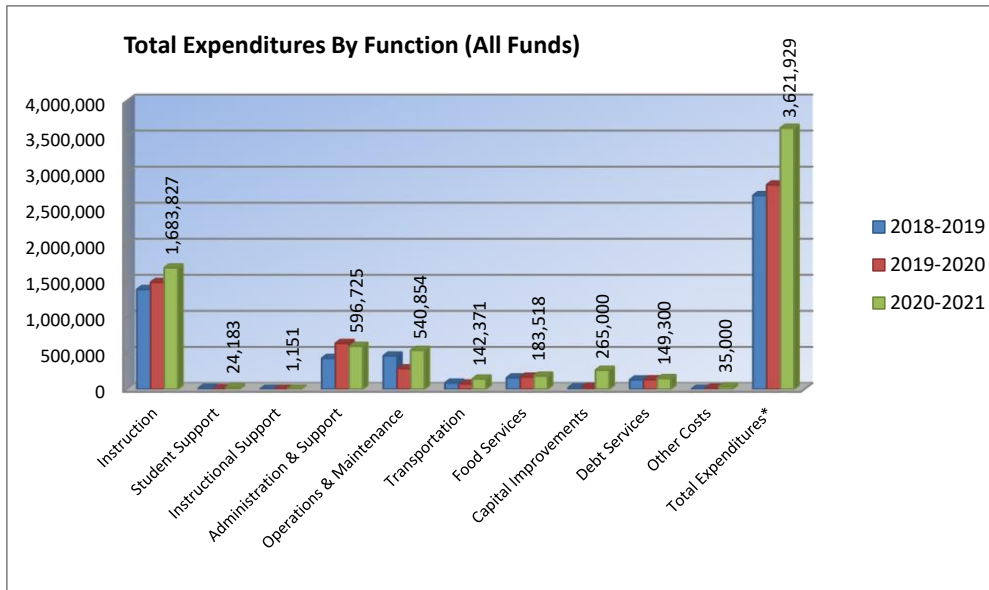
Further definition of what goes into each category:

- 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)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	1,384,198	1,482,193	1,683,827
Student Support	14,689	10,040	24,183
Instructional Support	76	76	1,151
Administration & Support	428,957	636,212	596,725
Operations & Maintenance	462,649	285,384	540,854
Transportation	86,741	74,690	142,371
Food Services	158,604	169,917	183,518
Capital Improvements	19,989	28,442	265,000
Debt Services	130,890	132,570	149,300
Other Costs	0	15,129	35,000
<b>Total Expenditures*</b>	<b>2,686,793</b>	<b>2,834,653</b>	<b>3,621,929</b>

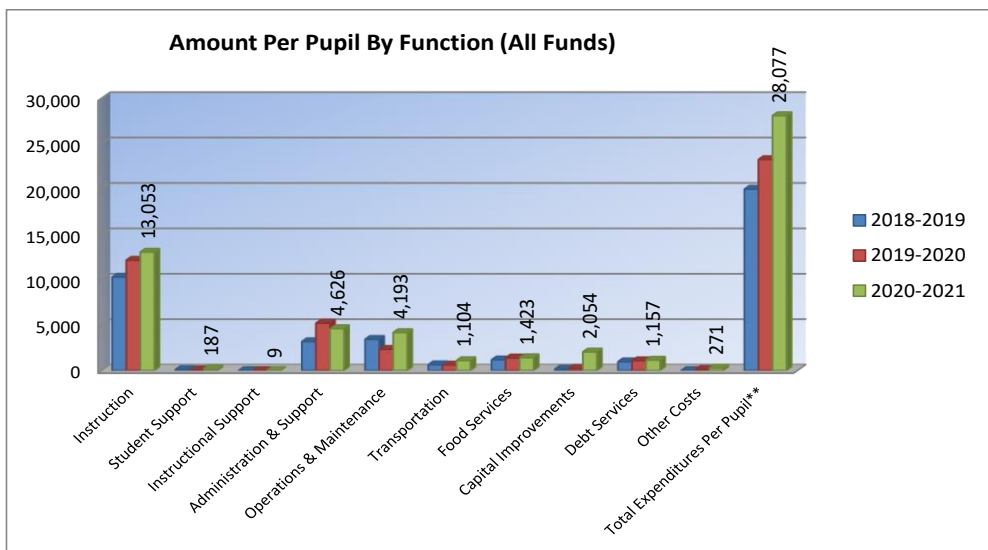


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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)**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	10,291	12,149	13,053
Student Support	109	82	187
Instructional Support	1	1	9
Administration & Support	3,189	5,215	4,626
Operations & Maintenance	3,440	2,339	4,193
Transportation	645	612	1,104
Food Services	1,179	1,393	1,423
Capital Improvements	149	233	2,054
Debt Services	973	1,087	1,157
Other Costs	0	124	271
<b>Total Expenditures Per Pupil**</b>	<b>19,976</b>	<b>23,235</b>	<b>28,077</b>
Enrollment (FTE)*	134.5	122.0	129.0

\*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.

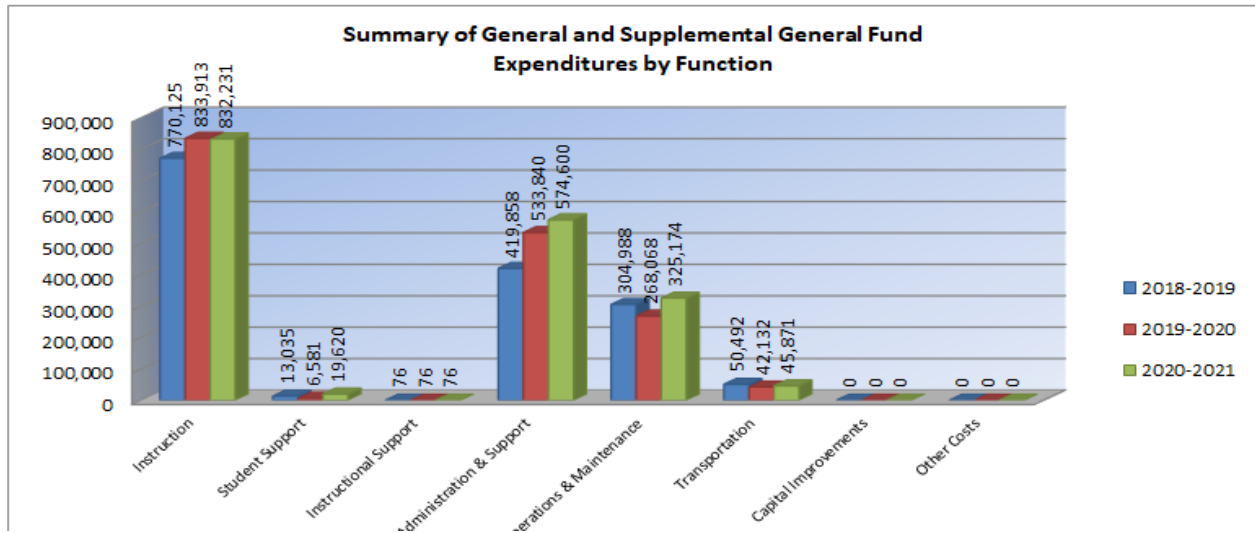


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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**

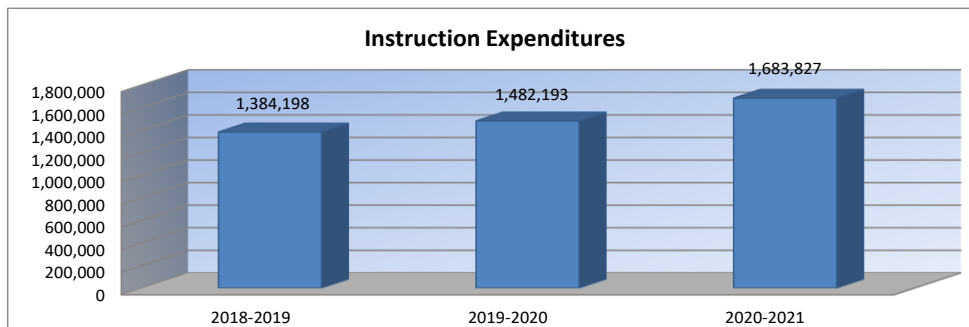
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	770,125	49%	833,913	50%	8%	832,231	46%	0%
Student Support	13,035	1%	6,581	0%	-50%	19,620	1%	198%
Instructional Support	76	0%	76	0%	0%	76	0%	0%
Administration & Support	419,858	27%	533,840	32%	27%	574,600	32%	8%
Operations & Maintenance	304,988	20%	268,068	16%	-12%	325,174	18%	21%
Transportation	50,492	3%	42,132	3%	-17%	45,871	3%	9%
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>1,558,574</b>	<b>100%</b>	<b>1,684,610</b>	<b>100%</b>	<b>8%</b>	<b>1,797,572</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$11,588		\$13,808		19%	\$13,935		1%

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)**

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	603,733	660,507	9%	684,481	4%
Federal Funds	104,167	86,870	-17%	233,260	169%
Supplemental General	166,392	173,406	4%	147,750	-15%
Preschool-Aged At-Risk	21,230	0	-100%	17,802	0%
At Risk (K-12)	179,095	64,475	-64%	111,239	73%
Bilingual Education	11,662	4	-100%	21,346	533550%
Virtual Education	0	0	0%	0	0%
Capital Outlay	18,373	37,445	104%	98,558	163%
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	127,435	224,406	76%	187,532	-16%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	8,708	26,474	204%	28,600	8%
Gifts/Grants	3,063	42,537	1289%	6,896	-84%
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	97,735	126,245	29%	135,907	8%
Contingency Reserve	0	0	0%		
Text Book & Student Material	2,053	0	-100%		
Activity Fund	40,552	39,824	-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%
<b>SUBTOTAL</b>	<b>1,384,198</b>	<b>1,482,193</b>	<b>7%</b>	<b>1,683,827</b>	<b>14%</b>
Enrollment (FTE)*	134.5	122.0	-9%	129.0	6%
Amount per Pupil	10,291	12,149	18%	13,053	7%
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>1,384,198</b>	<b>1,482,193</b>	<b>7%</b>	<b>1,683,827</b>	<b>14%</b>



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,601,891	184	1,601,707	0	0	0	0	XXXXXXXXXX
Supplemental General	548,581	88,405	0	0	0	0	460,176	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	17,802	12,802	0	0	0	5,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	111,239	28,439	0	0	0	82,800	0	0
Bilingual Education	21,346	10,846	0	0	0	10,500	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	690,058	537,607	0	0	0	0	152,451	0
Driver Training	10,456	10,456	0	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	176,198	419	672	61,799	0	68,000	45,308	0
Professional Development	1,075	500	75	0	0	500	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	187,532	8,532	0	0	20,000	157,500	1,500	0
Career and Postsecondary Education	28,600	0	0	0	0	28,600	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	6,896	6,896	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	1,666	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	190,595	0	190,595	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	126,170	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	26,919	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	149,300	243,439	0	0	0	0	161,049	255,188
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	233,260	24,649	XXXXXXXXXX	208,611	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>3,974,829</b>	<b>1,127,929</b>	<b>1,793,049</b>	<b>270,410</b>	<b>20,000</b>	<b>352,900</b>	<b>820,484</b>	<b>255,188</b>
Less Transfers	352,900							
<b>TOTAL Budget Expenditures</b>	<b>\$3,621,929</b>							

### Sources of Revenue - - State, Federal, Local

	2018-2019	2019-2020	2020-2021
State Revenues	1,583,509	1,691,897	1,793,049
Federal Revenues	190,058	169,236	270,410
Local Revenues*	914,518	967,133	840,484
<b>Total Revenues</b>	<b>2,688,085</b>	<b>2,828,266</b>	<b>2,903,943</b>
Revenues Per Pupil	19,986	23,183	22,511

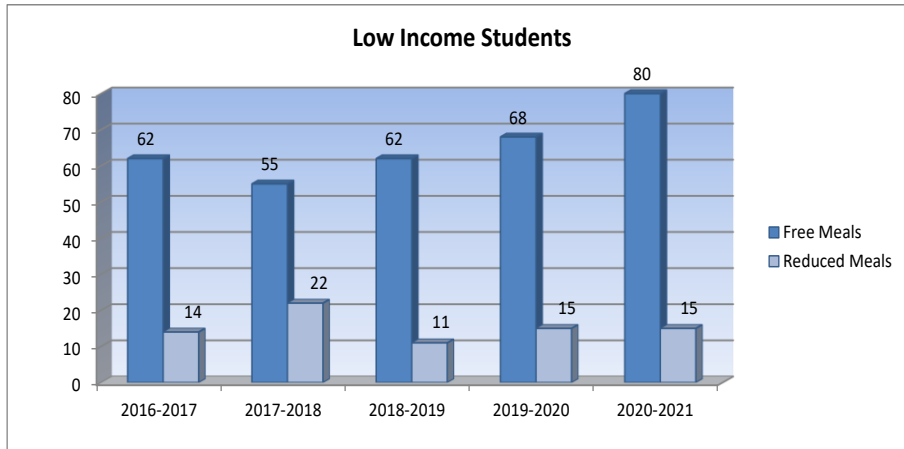
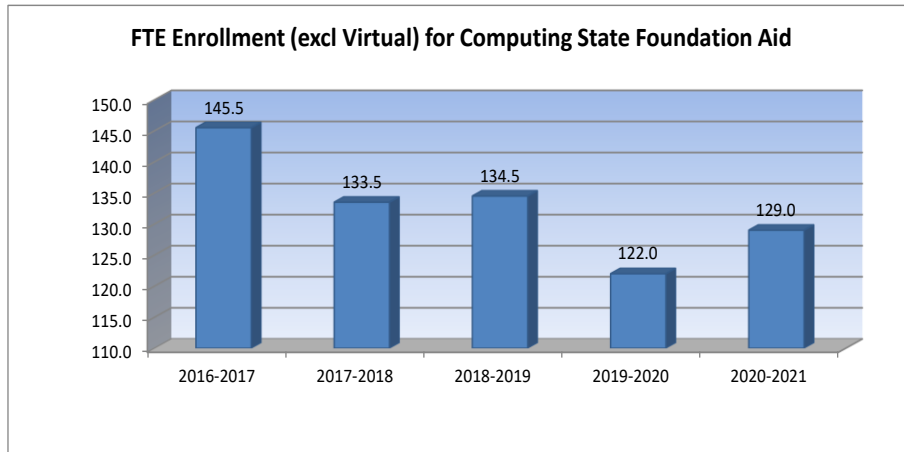
Effective July 1, 2014 (2014-15 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

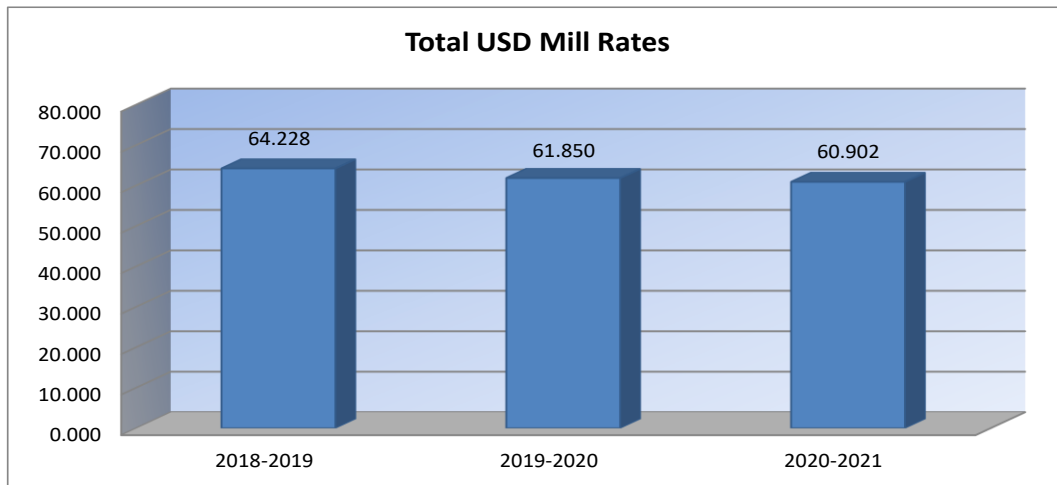
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	145.5	133.5	-8%	134.5	1%	122.0	-9%	129.0	6%
Number of Students - Free Meals	62	55	-11%	62	13%	68	10%	80	18%
Number of Students - Reduced Meals	14	22	57%	11	-50%	15	36%	15	0%



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

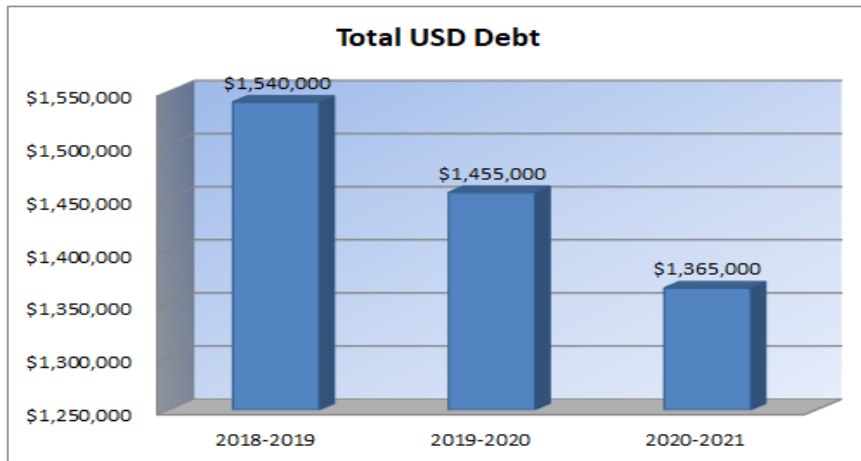
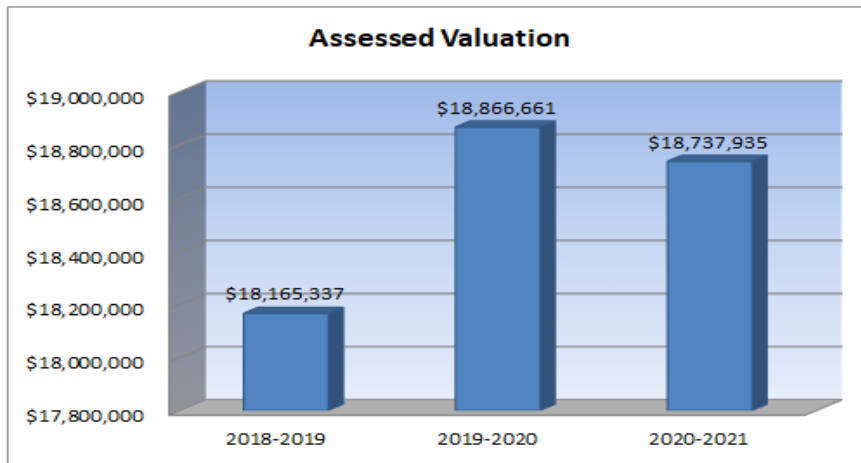
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Budget</b>
General	20.000	20.000	20.000
Supplemental General	27.379	25.629	24.402
Adult Education	0.000	0.000	0.000
Capital Outlay	7.997	7.721	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	8.852	8.500	8.500
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
<b>TOTAL USD</b>	<b>64.228</b>	<b>61.850</b>	<b>60.902</b>
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	1.999	1.926	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.999</b>	<b>1.926</b>	<b>2.000</b>



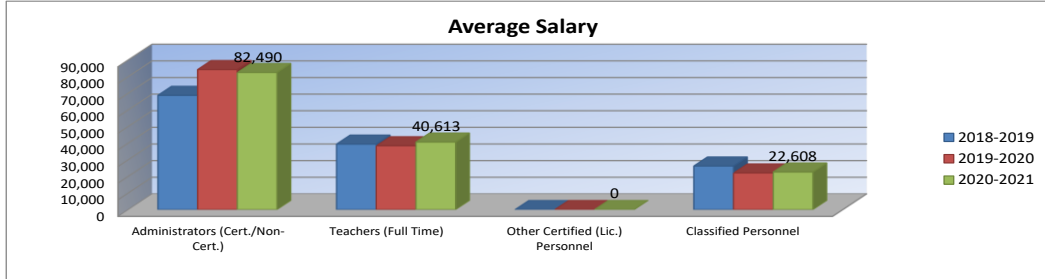
**Other Information**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$18,165,337	\$18,866,661	\$18,737,935
Bonded Indebtedness	1,540,000	1,455,000	1,365,000



USD# 225  
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	206,138	68,713	2.0	168,441	84,221	2.0	164,979	82,490
Teachers (Full Time)	14.0	551,425	39,388	16.0	614,309	38,394	15.0	609,200	40,613
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	11.0	288,405	26,219	9.0	198,513	22,057	9.0	203,476	22,608
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		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