

# Budget at a Glance



2021-2022

USD 225 - Fowler

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Summary of Total Expenditures by Function (All Funds)

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$1,432,740	51%	\$1,319,796	47%	-8%	\$1,719,230	49%	30%
Student Support Services	\$10,040	0%	\$3,255	0%	-68%	\$34,547	1%	961%
Instructional Support Services	\$76	<1%	\$1,166	<1%	1434%	\$3,788	0%	225%
Administration & Support	\$636,263	22%	\$458,878	16%	-28%	\$513,971	15%	12%
Operations & Maintenance	\$285,385	10%	\$336,141	12%	18%	\$346,705	10%	3%
Transportation	\$129,162	5%	\$93,805	3%	-27%	\$113,946	3%	21%
Food Services	\$161,916	6%	\$131,977	5%	-18%	\$201,991	6%	53%
Capital Improvements	\$28,442	1%	\$291,559	10%	925%	\$310,883	9%	7%
Debt Services	\$132,570	5%	\$149,300	5%	13%	\$150,925	4%	1%
Other Costs	\$15,129	1%	\$0	0%	-100%	\$125,849	4%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>2,831,723</b>	<b>100%</b>	<b>\$2,785,877</b>	<b>100%</b>	<b>-2%</b>	<b>\$3,521,835</b>	<b>100%</b>	<b>26%</b>
Amount per Pupil	\$23,211		\$23,411		1%	\$27,091		16%
<b>Current Expenditures<sup>2</sup></b>	<b>\$2,585,637</b>	<b>100%</b>	<b>\$2,299,157</b>	<b>100%</b>	<b>-11%</b>	<b>\$2,850,304</b>	<b>100%</b>	<b>24%</b>
Amount per Pupil	\$21,194		\$19,321		-9%	\$21,925		13%

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

Total Expenditures	\$1,395,295	49%	\$1,301,365	47%	-2%	\$1,659,507	47%	0%
Current Expenditures	\$1,395,295	54%	\$1,301,365	57%	3%	\$1,659,507	58%	1%

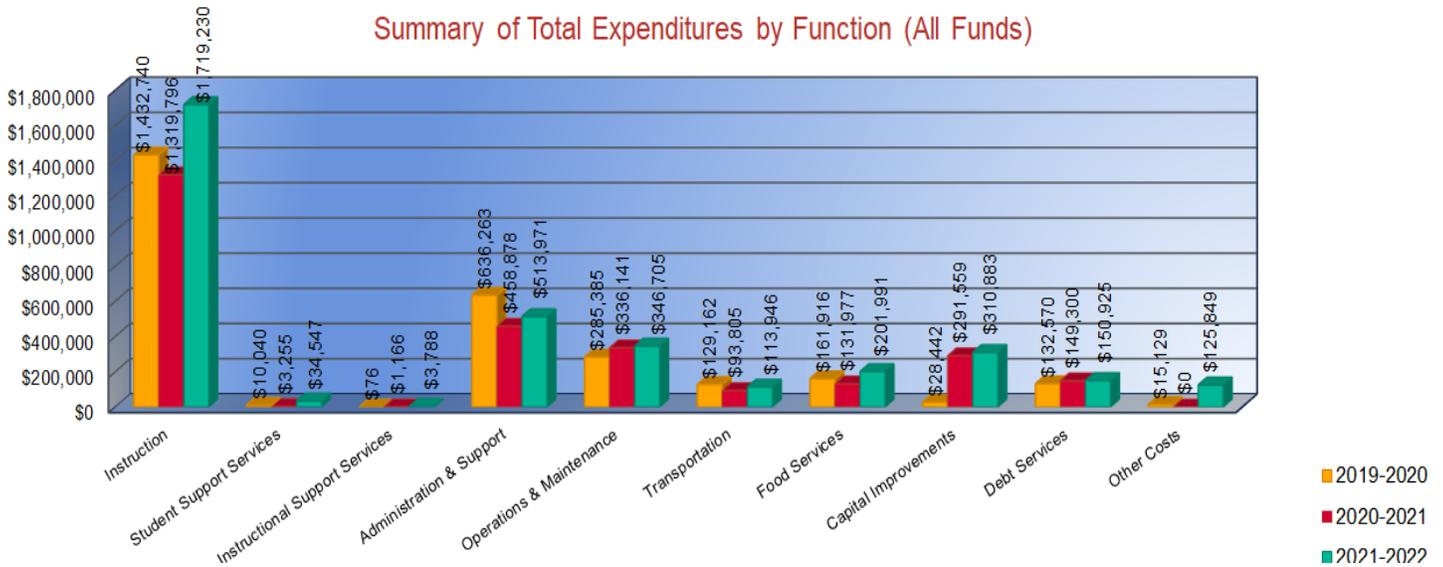
1 Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School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

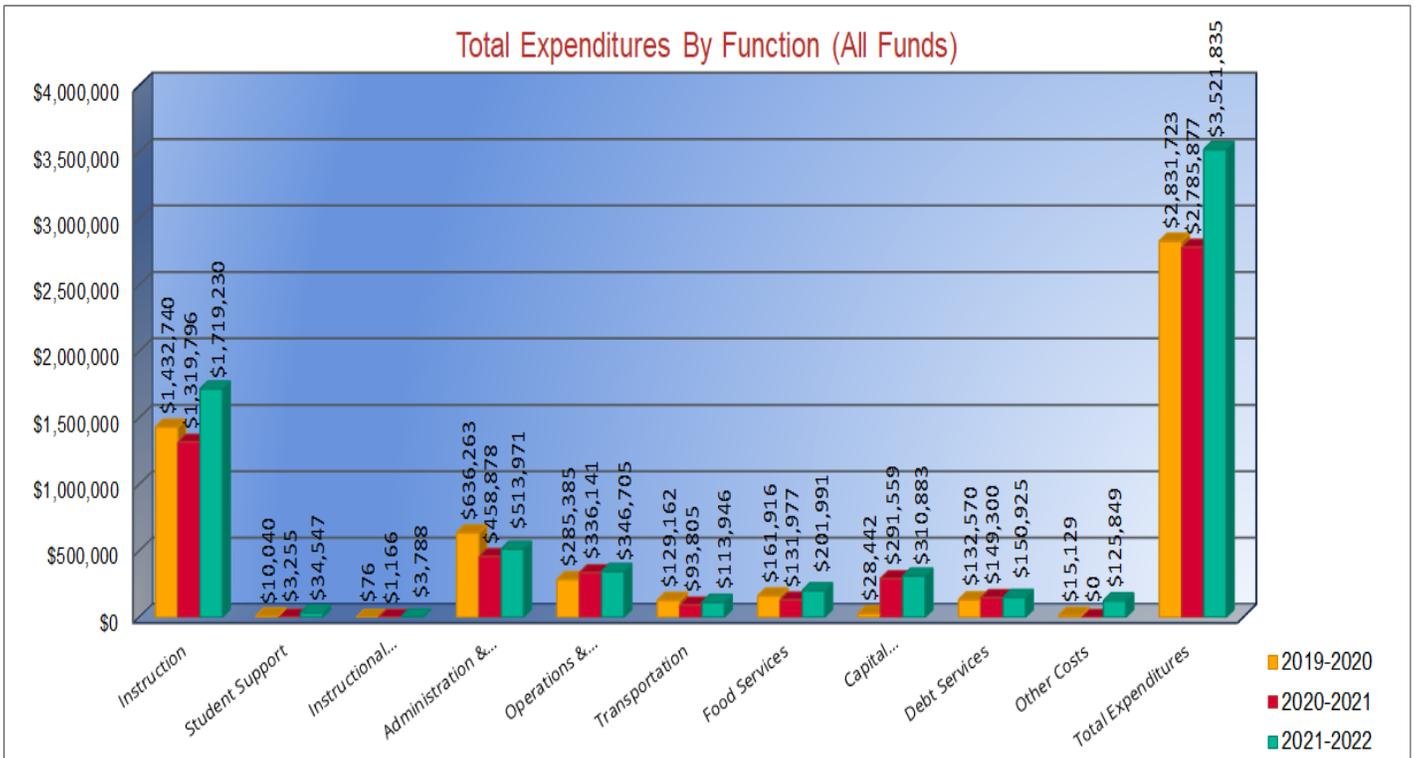
Summary of Total Expenditures by Function (All Funds)



### Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$1,432,740	\$1,319,796	\$1,719,230
Student Support	\$10,040	\$3,255	\$34,547
Instructional Support	\$76	\$1,166	\$3,788
Administration & Support	\$636,263	\$458,878	\$513,971
Operations & Maintenance	\$285,385	\$336,141	\$346,705
Transportation	\$129,162	\$93,805	\$113,946
Food Services	\$161,916	\$131,977	\$201,991
Capital Improvements	\$28,442	\$291,559	\$310,883
Debt Services	\$132,570	\$149,300	\$150,925
Other Costs	\$15,129	\$0	\$125,849
<b>Total Expenditures<sup>1</sup></b>	<b>\$2,831,723</b>	<b>\$2,785,877</b>	<b>\$3,521,835</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.

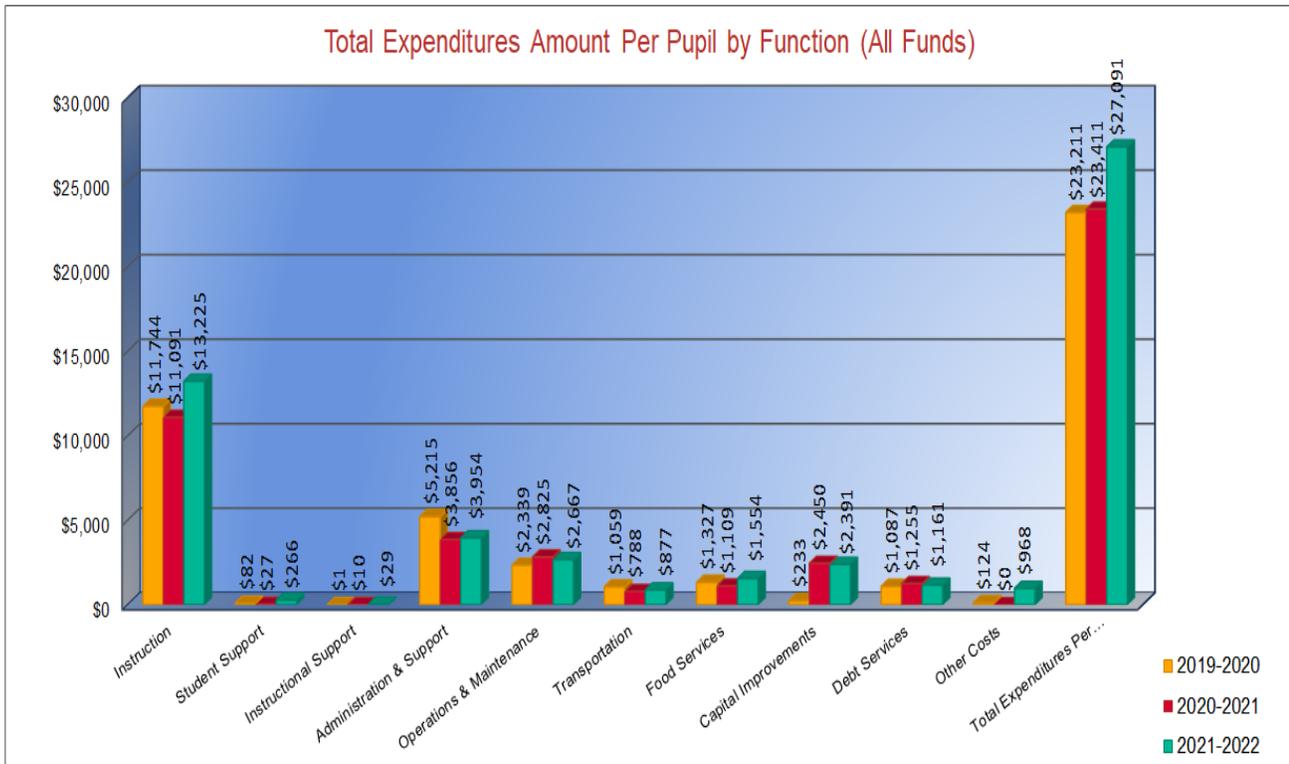


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$11,744	\$11,091	\$13,225
Student Support	\$82	\$27	\$266
Instructional Support	\$1	\$10	\$29
Administration & Support	\$5,215	\$3,856	\$3,954
Operations & Maintenance	\$2,339	\$2,825	\$2,667
Transportation	\$1,059	\$788	\$877
Food Services	\$1,327	\$1,109	\$1,554
Capital Improvements	\$233	\$2,450	\$2,391
Debt Services	\$1,087	\$1,255	\$1,161
Other Costs	\$124	\$0	\$968
<b>Total Expenditures Per Pupil<sup>1</sup></b>	<b>\$23,211</b>	<b>\$23,411</b>	<b>\$27,091</b>
Enrollment (FTE) <sup>2</sup>	122.0	119.0	130.0

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.

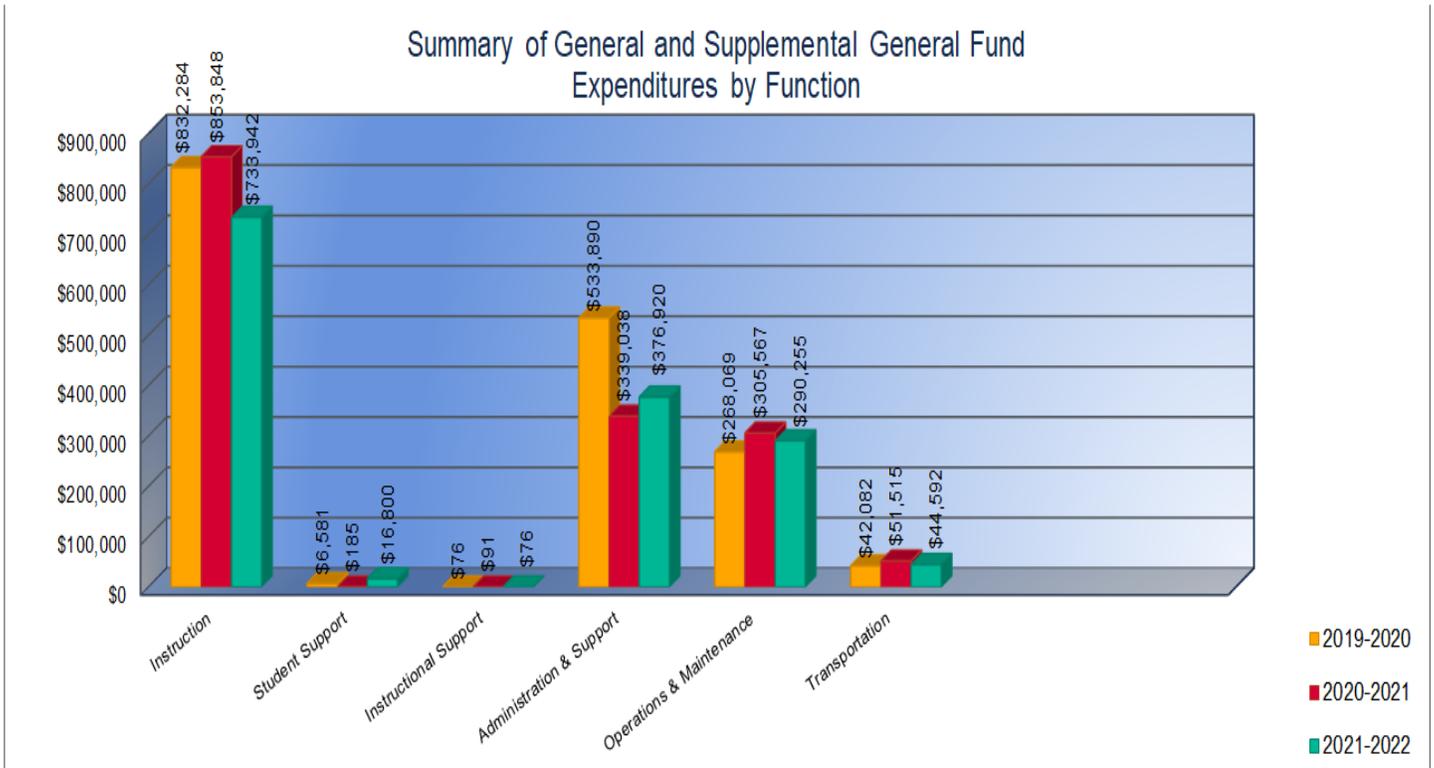
2 FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



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

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$832,284	49%	\$853,848	55%	3%	\$733,942	50%	-14%
Student Support	\$6,581	0%	\$185	<1%	-97%	\$16,800	1%	8981%
Instructional Support	\$76	<1%	\$91	<1%	20%	\$76	<1%	-16%
Administration & Support	\$533,890	32%	\$339,038	22%	-36%	\$376,920	26%	11%
Operations & Maintenance	\$268,069	16%	\$305,567	20%	14%	\$290,255	20%	-5%
Transportation	\$42,082	3%	\$51,515	3%	22%	\$44,592	3%	-13%
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>\$1,682,982</b>	<b>100%</b>	<b>\$1,550,244</b>	<b>100%</b>	<b>-8%</b>	<b>\$1,462,585</b>	<b>100%</b>	<b>-6%</b>
<b>Amount per Pupil</b>	<b>\$13,795</b>		<b>\$13,027</b>		<b>-6%</b>	<b>\$11,251</b>		<b>-14%</b>

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.



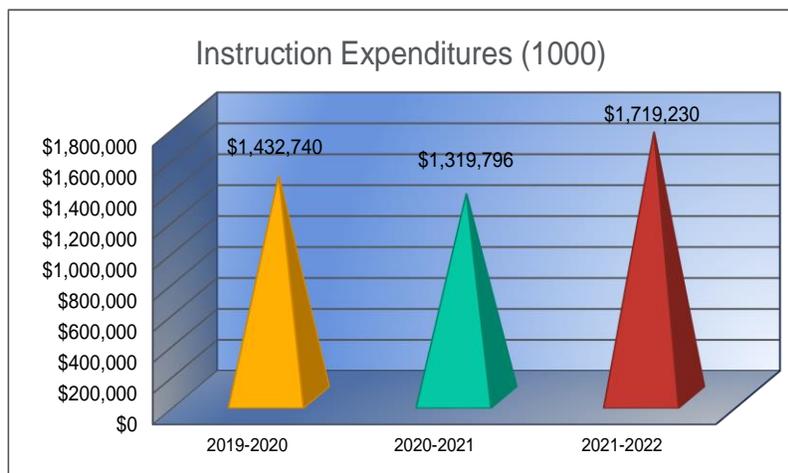
Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$658,878	\$750,999	14%	\$619,063	-18%
Federal Funds	\$86,870	\$128,341	48%	\$170,000	32%
Supplemental General	\$173,406	\$102,849	-41%	\$114,879	12%
Preschool-Aged At-Risk	\$0	\$5,885	0%	\$11,917	102%
At Risk (K-12)	\$64,475	\$32,597	-49%	\$210,217	545%
Bilingual Education	\$4	\$0	-100%	\$25,518	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$37,445	\$18,431	-51%	\$59,723	224%
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	\$224,406	\$141,162	-37%	\$292,059	107%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$18,474	\$0	-100%	\$32,588	0%
Gifts & Grants <sup>1</sup>	\$42,537	\$27,464	-35%	\$56,810	107%
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	\$126,245	\$112,068	-11%	\$116,000	4%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
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>\$1,432,740</b>	<b>\$1,319,796</b>	<b>-8%</b>	<b>\$1,719,230</b>	<b>30%</b>
Enrollment (FTE) <sup>3</sup>	122.0	119.0	-2%	130.0	9%
Amount per Pupil <sup>2</sup>	\$11,744	\$11,091	-6%	\$13,225	19%
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>\$1,432,740</b>	<b>\$1,319,796</b>	<b>-8%</b>	<b>\$1,719,230</b>	<b>30%</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.



Sources of Revenue and Proposed Budget for 2021-2022

Fund	2021-2022 Amount Budgeted	July 1, 2021 Cash Balance	Estimated Sources of Revenue - 2021-2022					Estimated July 1, 2022 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,452,272	\$184	\$1,452,088	\$0			\$0	\$0
Supplemental General	\$496,746	\$137,012	\$0			\$0	\$359,734	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$11,917	\$6,917		\$0	\$0	\$5,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$24,889		\$0	\$0	\$199,075	\$0	\$0
Bilingual Education	\$25,518	\$14,018		\$0	\$0	\$11,500	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$520,606	\$399,416	\$0	\$0	\$0	\$0	\$121,190	\$0
Driver Training	\$10,456	\$10,456	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$195,905	\$38,332	\$561	\$97,012	\$0	\$60,000	\$0	\$0
Professional Development	\$3,712	\$3,212	\$0	\$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
Special Education	\$292,059	\$86,601	\$0	\$3,600	\$0	\$200,358	\$1,500	\$0
Career and Postsecondary Education	\$32,588	\$17,000	\$0	\$5,588	\$0	\$10,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$56,810	\$36,780	\$10,015	\$10,015			\$0	\$0
Textbook & Student Materials Revolving		\$4,840						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$180,691	\$0	\$180,691					
Contingency Reserve		\$169,734						
Activity Funds		\$26,826						
Bond and Interest #1	\$150,925	\$266,725	\$0	\$0	\$0		\$129,730	\$245,530
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	\$354,099	\$0		\$354,099				\$0
Cost of Living	\$0	\$0				\$0	\$0	
<b>SUBTOTAL</b>	<b>\$3,784,304</b>	<b>\$1,242,942</b>	<b>\$1,643,355</b>	<b>\$470,314</b>	<b>\$0</b>	<b>\$486,433</b>	<b>\$612,154</b>	<b>\$245,530</b>
Less Transfers	\$486,433							
<b>TOTAL Budget Expenditures</b>	<b>\$3,297,871</b>							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	1,691,051	1,588,930	1,643,355
Federal Revenues	158,513	289,468	470,314
Local Revenues <sup>1</sup>	996,906	905,504	612,154
<b>Total Revenues</b>	<b>2,846,470</b>	<b>2,783,902</b>	<b>2,725,823</b>
Revenues Per Pupil	23,332	23,394	20,968

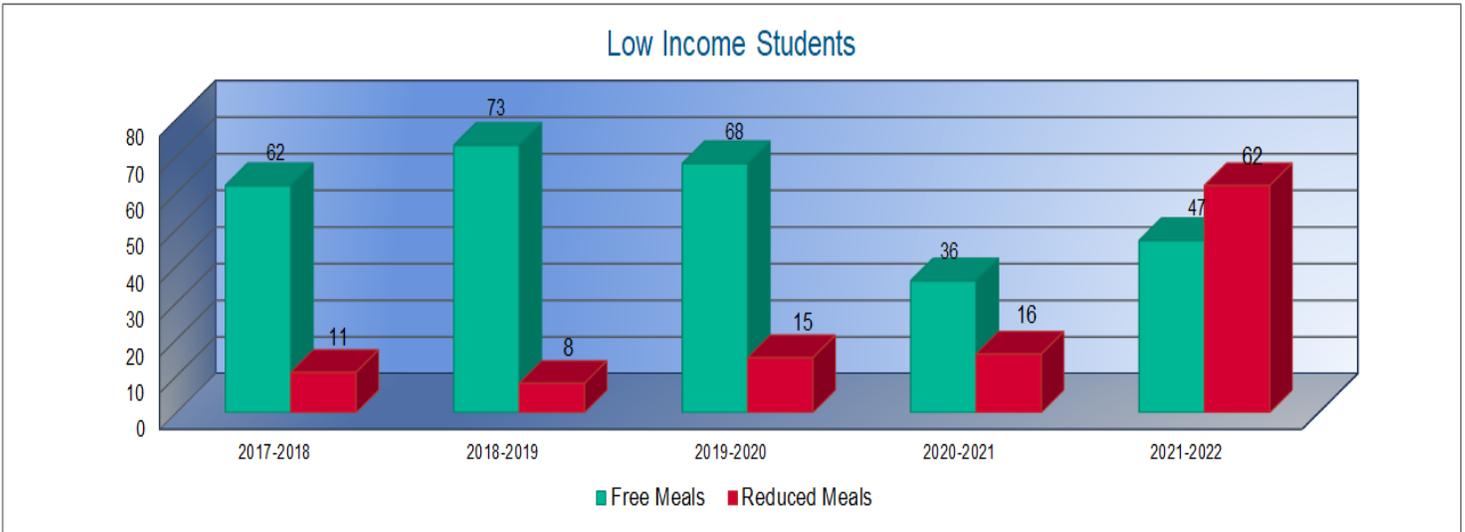
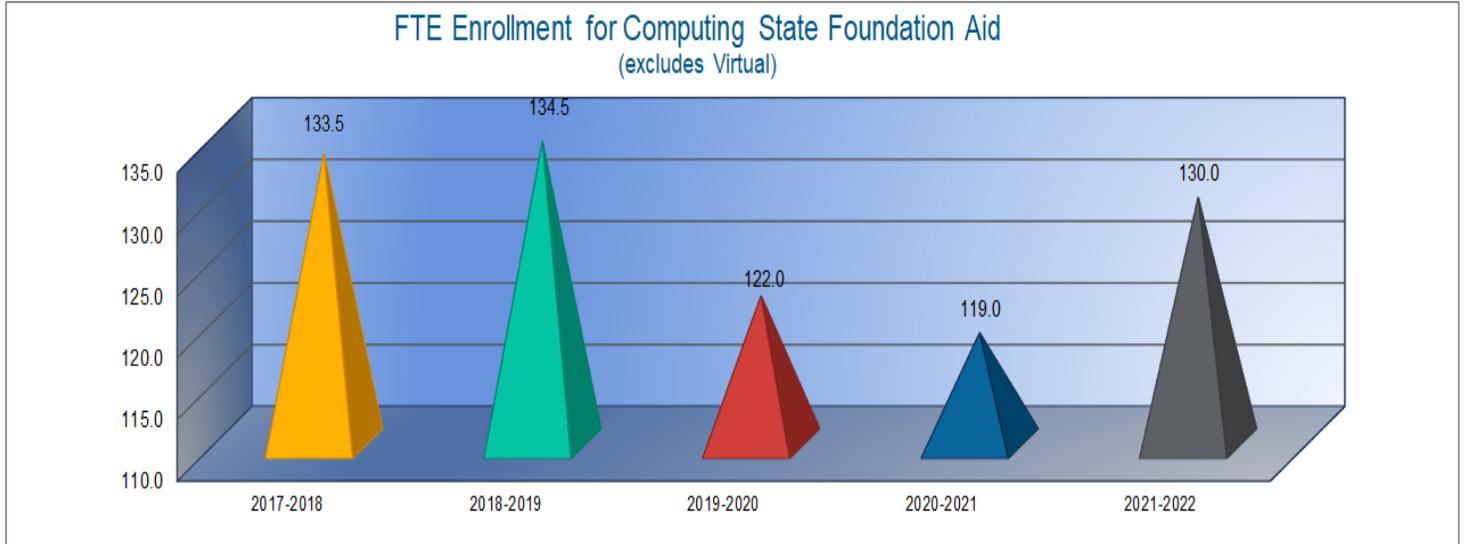
<sup>1</sup> Excludes "Transfers" to avoid duplication of revenue.

**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

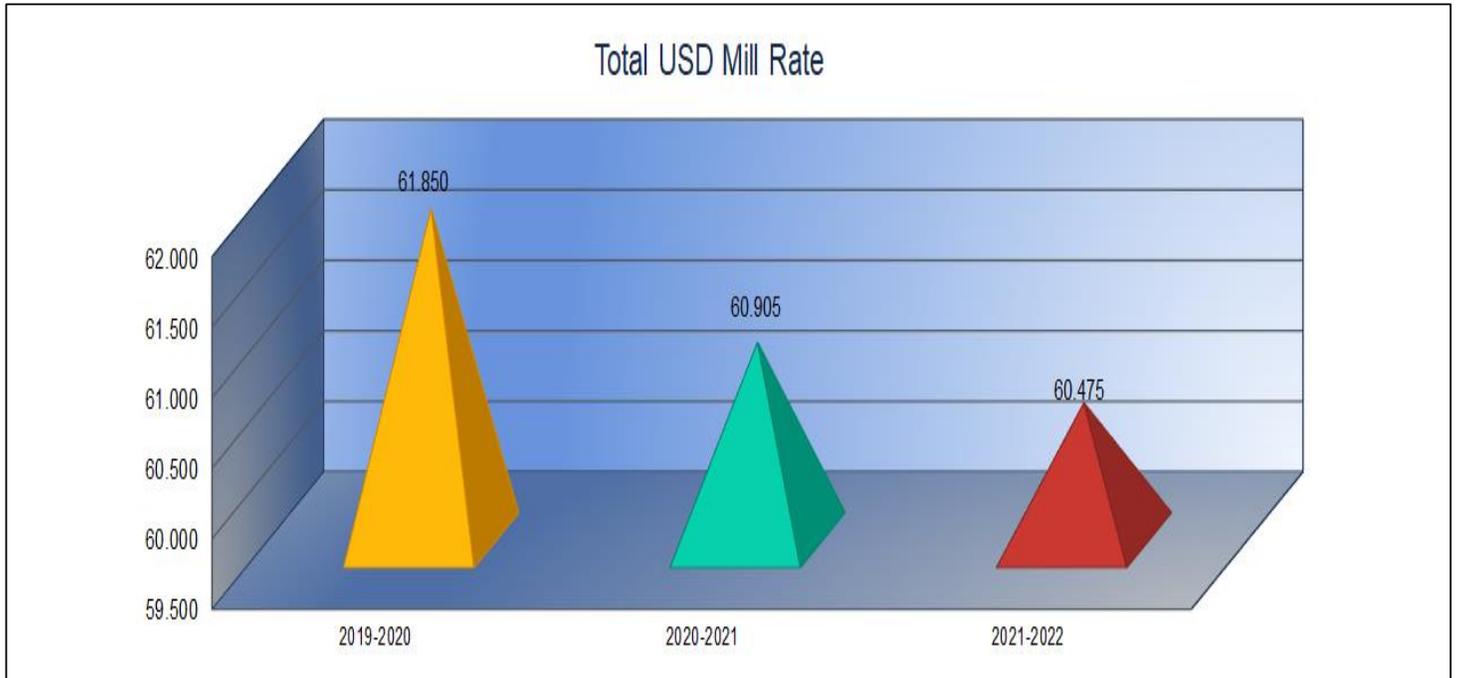
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	133.5	134.5	1%	122.0	-9%	119.0	-2%	130.0	9%
Free Meal Student Headcount	62	73	18%	68	-7%	36	-47%	47	31%
Reduced Meal Student Headcount	11	8	-27%	15	88%	16	7%	62	288%

<sup>1</sup> 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.



### Mill Rates by Fund

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
General	20.000	20.000	20.000
Supplemental General	25.629	24.404	23.935
Adult Education	0.000	0.000	0.000
Capital Outlay	7.721	8.000	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	8.500	8.501	8.540
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>61.850</b>	<b>60.905</b>	<b>60.475</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	1.926	2.000	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.926</b>	<b>2.000</b>	<b>0.000</b>



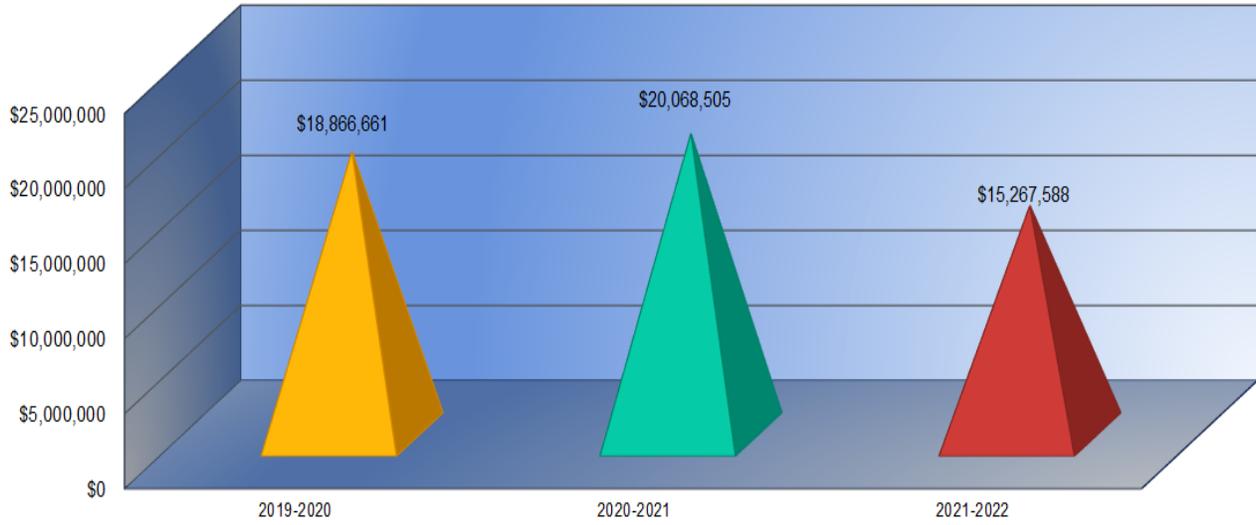
Other Information

	2019-2020 Actual
Assessed Valuation	\$18,866,661
Total USD Debt	\$1,455,000

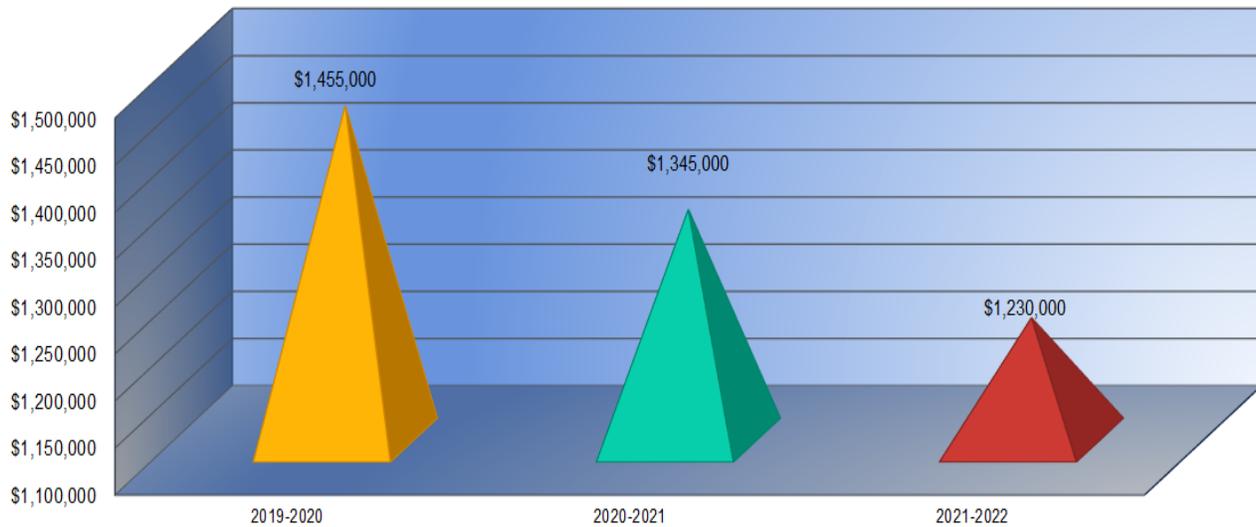
	2020-2021 Actual
Assessed Valuation	\$20,068,505
Total USD Debt	\$1,345,000

	2021-2022 Budget
Assessed Valuation	\$15,267,588
Total USD Debt	\$1,230,000

Assessed Valuation



Total USD Debt



### Salaries

	FTE			Total Salary			Average Salary		
	2	Total	Average	164979	Total	Average	83179	Total	Average
Teachers (Full Time)	16.0	\$614,309	\$38,394	614,425.0	\$40,962	\$10	#####	\$0	\$0
Other Certified (Licensed) Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	9.0	\$198,513	\$22,057	215,738.0	\$23,971	\$10	#####	\$0	\$0
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	0.0	~~~~~	~~~~~	~~~~~	\$0	\$0
	0	\$0			\$0			\$0	\$0

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.

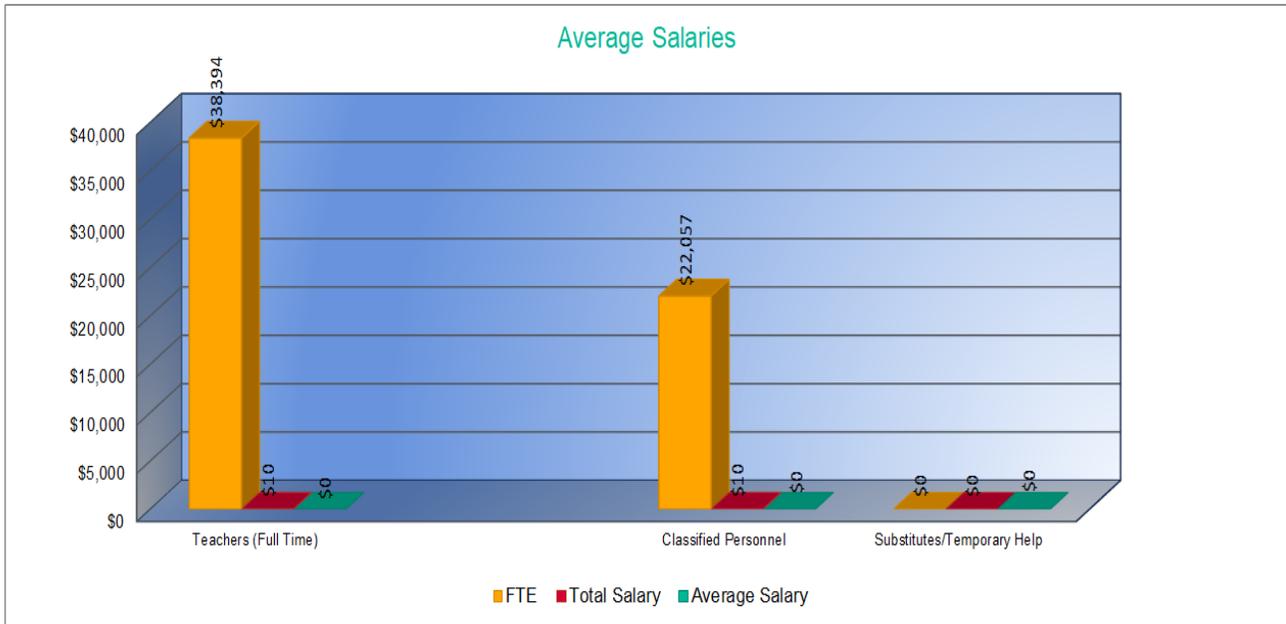
Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer

\*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

\*\*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

\*\*\*\*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



## Public School District Reports on KSDE's Data Central

[DataCentral.KSDE.org](http://DataCentral.KSDE.org)

### Kansas K-12 Reports

[DataCentral.KSDE.org/Report\\_Gen.aspx](http://DataCentral.KSDE.org/Report_Gen.aspx)

- 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

[KSReportCard.KSDE.org/default.aspx](http://KSReportCard.KSDE.org/default.aspx)

- 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