

Budget at a Glance

325 - Phillipsburg

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 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$5,452,040	61%	\$5,582,428	58%	2%	\$6,863,003	59%	23%
Student Support Services	\$188,774	2%	\$187,006	2%	-1%	\$341,034	3%	82%
Instructional Support Services	\$236,916	3%	\$117,352	1%	-50%	\$73,100	1%	-38%
Administration & Support	\$1,012,446	11%	\$1,229,136	13%	21%	\$1,498,888	13%	22%
Operations & Maintenance	\$951,004	11%	\$1,013,609	10%	7%	\$1,235,000	11%	22%
Transportation	\$552,856	6%	\$553,451	6%	0%	\$739,800	6%	34%
Food Services	\$476,123	5%	\$552,276	6%	16%	\$643,200	6%	16%
Capital Improvements	\$38,969	0%	\$153,741	2%	295%	\$300,000	3%	95%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$132	<1%	\$279,110	3%	211347%	\$0	0%	-100%
Total Expenditures¹	8,909,260	100%	\$9,668,109	100%	9%	\$11,694,025	100%	21%
Amount per Pupil	\$15,685		\$17,404		11%	\$21,418		23%
Current Expenditures²	\$8,493,949	100%	\$9,104,214	100%	7%	\$10,098,420	100%	11%
Amount per Pupil	\$14,954		\$16,389		10%	\$18,495		13%

Percent of Expenditures for Instruction³

Total Expenditures	\$5,348,376	60%	\$5,539,107	57%	-3%	\$6,762,502	58%	1%
Current Expenditures	\$5,348,376	63%	\$5,539,107	61%	-2%	\$6,762,502	67%	6%

- 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.

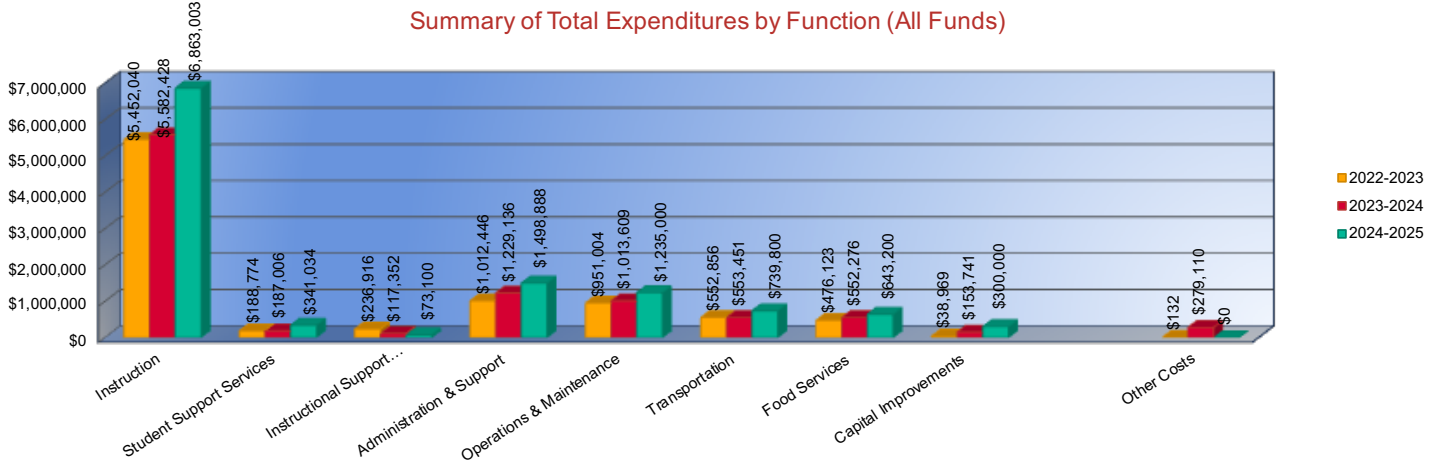
Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

- Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

- 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)

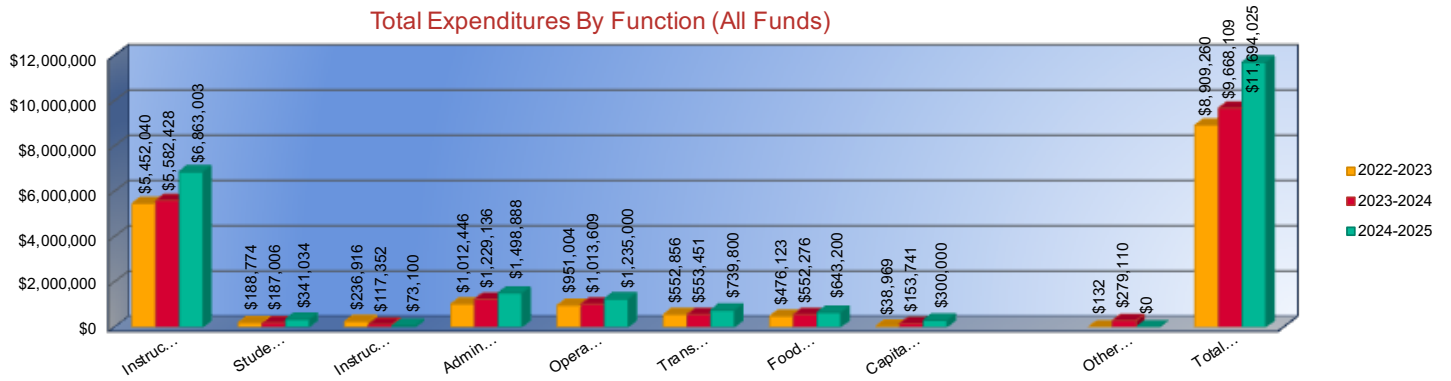
Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	\$5,452,040	\$5,582,428	\$6,863,003
Student Support	\$188,774	\$187,006	\$341,034
Instructional Support	\$236,916	\$117,352	\$73,100
Administration & Support	\$1,012,446	\$1,229,136	\$1,498,888
Operations & Maintenance	\$951,004	\$1,013,609	\$1,235,000
Transportation	\$552,856	\$553,451	\$739,800
Food Services	\$476,123	\$552,276	\$643,200
Capital Improvements	\$38,969	\$153,741	\$300,000
Debt Services	\$0	\$0	\$0
Other Costs	\$132	\$279,110	\$0
Total Expenditures¹	\$8,909,260	\$9,668,109	\$11,694,025

- 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.

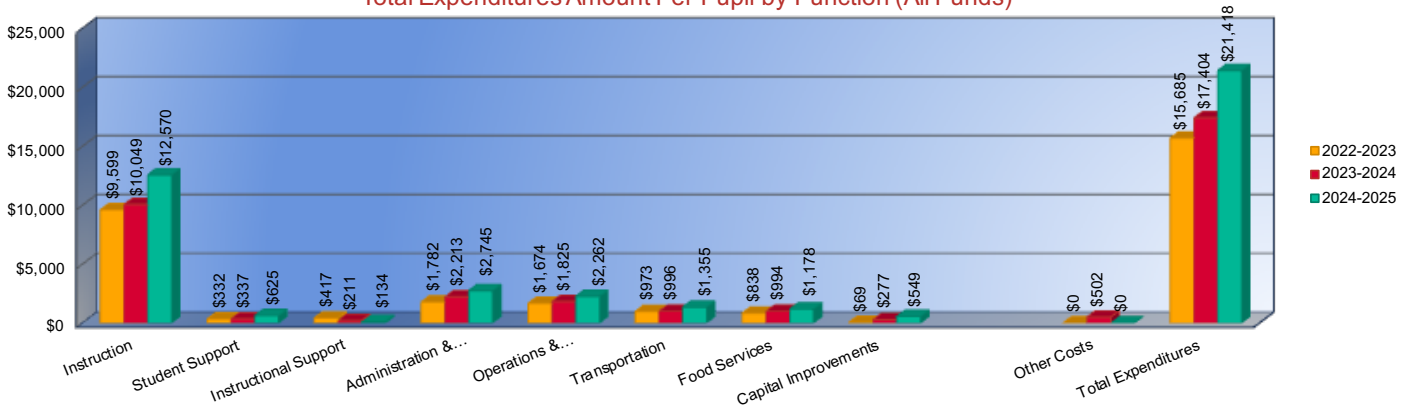


Total Expenditures Amount Per Pupil by Function (All Funds)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Instruction	\$9,599	\$10,049	\$12,570
Student Support	\$332	\$337	\$625
Instructional Support	\$417	\$211	\$134
Administration & Support	\$1,782	\$2,213	\$2,745
Operations & Maintenance	\$1,674	\$1,825	\$2,262
Transportation	\$973	\$996	\$1,355
Food Services	\$838	\$994	\$1,178
Capital Improvements	\$69	\$277	\$549
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$502	\$0
Total Expenditures¹	\$15,685	\$17,404	\$21,418
Enrollment (FTE) ²	568.0	555.5	546.0

(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.

Total Expenditures Amount Per Pupil by Function (All Funds)

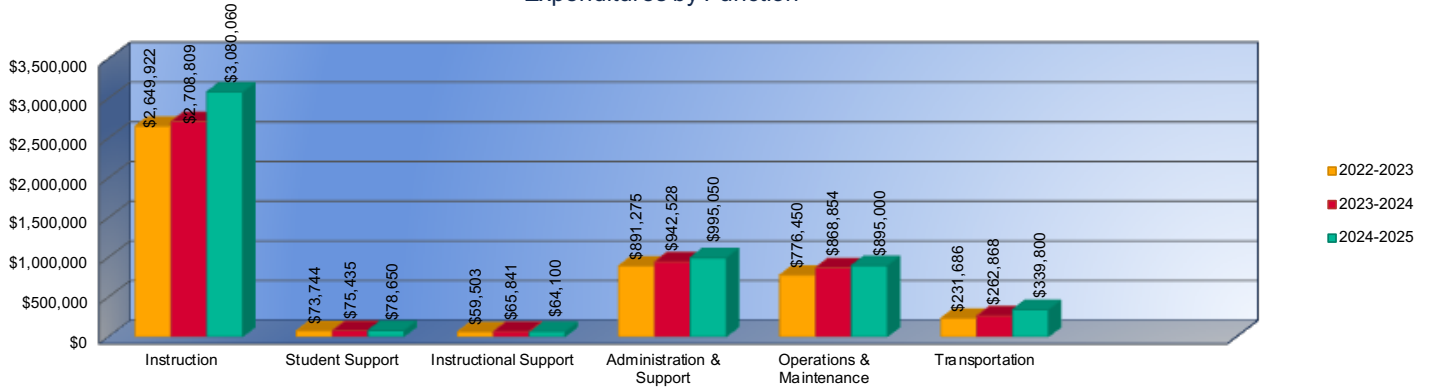


Summary of General and Supplemental General Fund Expenditures by Function*

	2022-2023 Actual	% of Total	2023-2024 Actual	% of Total	% Change	2024-2025 Budget	% of Total	% Change
Instruction	\$2,649,922	57%	\$2,708,809	55%	2%	\$3,080,060	56%	14%
Student Support	\$73,744	2%	\$75,435	2%	2%	\$78,650	1%	4%
Instructional Support	\$59,503	1%	\$65,841	1%	11%	\$64,100	1%	-3%
Administration & Support	\$891,275	19%	\$942,528	19%	6%	\$995,050	18%	6%
Operations & Maintenance	\$776,450	17%	\$868,854	18%	12%	\$895,000	16%	3%
Transportation	\$231,686	5%	\$262,868	5%	13%	\$339,800	6%	29%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$4,682,580	100%	\$4,924,335	100%	5%	\$5,452,660	100%	11%
Amount per Pupil	\$8,244		\$8,865		8%	\$9,987		13%

*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



Instruction Expenditures (1000)

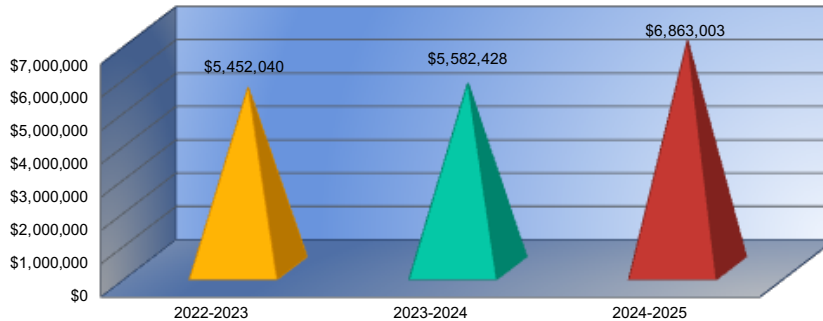
	2022-2023 Actual
General	\$2,334,689
Federal Funds	\$206,172
Supplemental General	\$315,233
Preschool-Aged At-Risk	\$21,477
At-Risk Education Fund	\$546,810
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$103,664
Driver Education	\$10,559
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,248,939
Cost of Living	\$0
Career and Postsecondary Ed.	\$292,844
Gifts & Grants ¹	\$1,726
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$369,927
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$5,452,040
Enrollment (FTE) ³	568.0
Amount per Pupil ²	\$9,599
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$5,452,040

	2023-2024 Actual	% Change
	\$2,374,019	2%
	\$210,434	2%
	\$334,790	6%
	\$29,242	36%
	\$690,150	26%
	\$0	0%
	\$0	0%
	\$43,321	-58%
	\$12,693	20%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,207,919	-3%
	\$0	0%
	\$300,412	3%
	\$5,237	203%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$374,211	1%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$5,582,428	2%
	555.5	-2%
	\$10,049	5%
	\$0	0%
	\$0	0%
	\$0	0%
	\$5,582,428	2%

	2024-2025 Budget	% Change
	\$2,692,317	13%
	\$129,401	-39%
	\$387,743	16%
	\$64,281	120%
	\$883,203	28%
	\$0	0%
	\$0	0%
	\$100,501	132%
	\$21,370	68%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,919,657	59%
	\$0	0%
	\$269,530	-10%
	\$15,000	186%
	\$0	0%
	\$0	0%
	\$0	0%
	\$380,000	2%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$6,863,003	23%
	546.0	-2%
	\$12,570	25%
	\$0	0%
	\$0	0%
	\$0	0%
	\$6,863,003	23%

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

Fund	2024-2025 Amount Budgeted	July 1, 2024 Cash Balance	Estimated Sources of Revenue - 2024-2025					Estimated July 1, 2025 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$6,007,226	\$0	\$6,007,226	\$0			\$0	\$0
Supplemental General	\$1,939,618	\$73,492	\$1,113,535			\$0	\$752,591	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$64,281	\$19,281		\$0	\$0	\$45,000	\$0	\$0
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0
At-Risk Education Fund	\$964,203	\$132,203		\$0	\$0	\$832,000	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,595,605	\$1,137,992	\$187,224	\$0	\$48,718	\$0	\$221,671	\$0
Driver Training	\$21,370	\$15,565	\$5,805	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0	\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$608,700	\$121,520	\$2,506	\$205,282	\$0	\$189,375	\$90,017	\$0
Professional Development	\$27,762	\$19,793	\$2,969	\$0	\$0	\$5,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$1,919,657	\$726,848	\$0	\$0	\$0	\$1,192,809	\$0	\$0
Career and Postsecondary Education	\$269,530	\$39,530	\$0	\$0	\$0	\$230,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$71,280	\$21,280	\$0	\$0			\$50,000	\$0
Textbook & Student Materials Revolving		\$100,406						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$569,576	\$0	\$569,576					
Contingency Reserve		\$235,000						
Activity Funds		\$60,451						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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	\$129,401	\$0		\$129,401				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$14,188,209	\$2,703,361	\$7,888,841	\$334,683	\$48,718	\$2,494,184	\$1,114,279	\$0
Less Transfers	\$2,494,184							
TOTAL Budget Expenditures	\$11,694,025							

Sources of Revenue

	2022-2023	2023-2024	2024-2025
State Revenues	6,954,613	7,265,525	7,888,841
Federal Revenues	659,407	612,064	334,683
Local Revenues ¹	1,628,800	#REF!	1,162,997
Total Revenues	9,242,820	#REF!	9,386,521
Revenues Per Pupil	16,273	#REF!	17,191

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

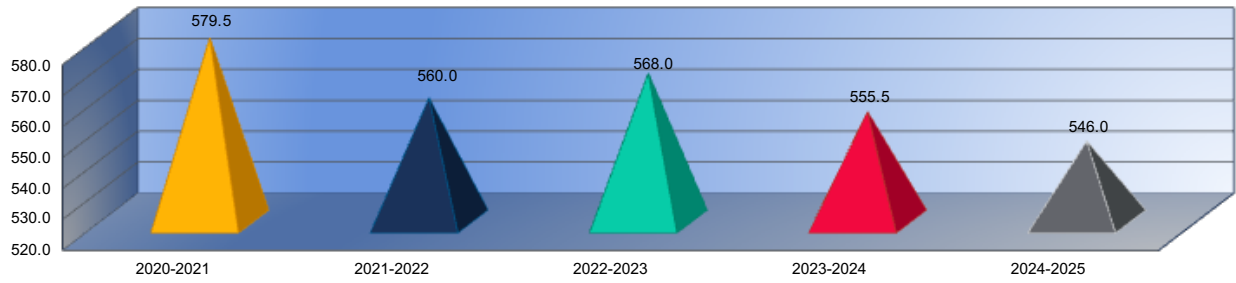
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

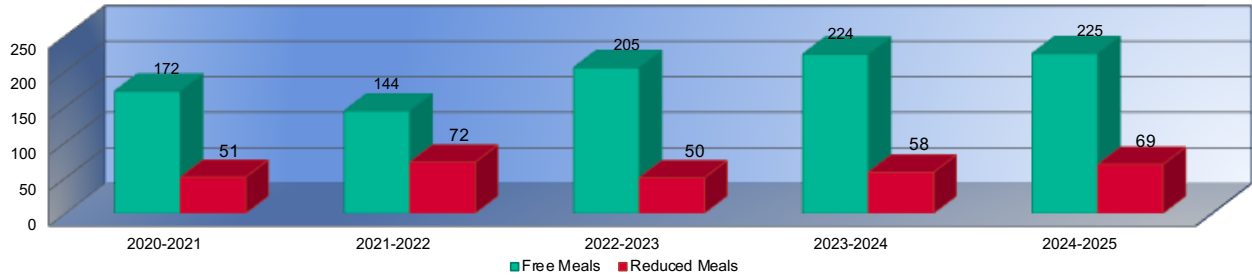
	2020-2021 Actual	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	579.5	560.0	-3%	568.0	1%	555.5	-2%	546.0	-2%
Free Meal Student Headcount	172	144	-16%	205	42%	224	9%	225	0%
Reduced Meal Student Headcount	51	72	41%	50	-31%	58	16%	69	19%

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.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students

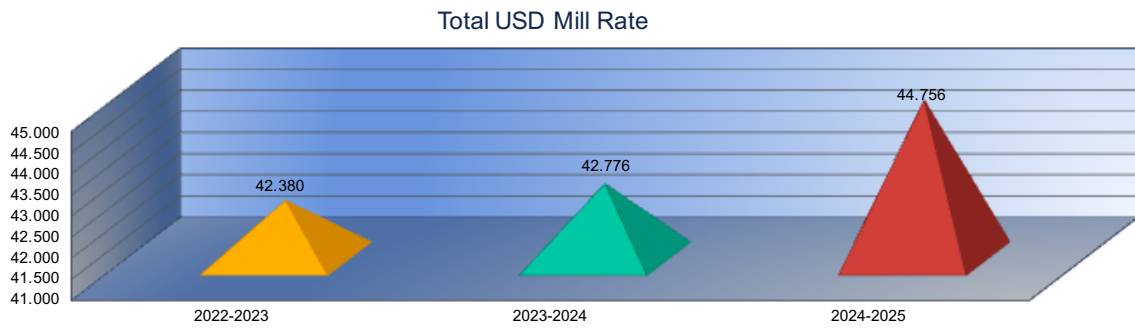


Mill Rates by Fund

	2022-2023 Actual
General	20.000
Supplemental General	16.904
Adult Education	0.000
Capital Outlay	5.476
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	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	42.380
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2023-2024 Actual
General	20.000
Supplemental General	17.277
Adult Education	0.000
Capital Outlay	5.499
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	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	42.776
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

	2024-2025 Budget
General	20.000
Supplemental General	19.256
Adult Education	0.000
Capital Outlay	5.500
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	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	44.756
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000



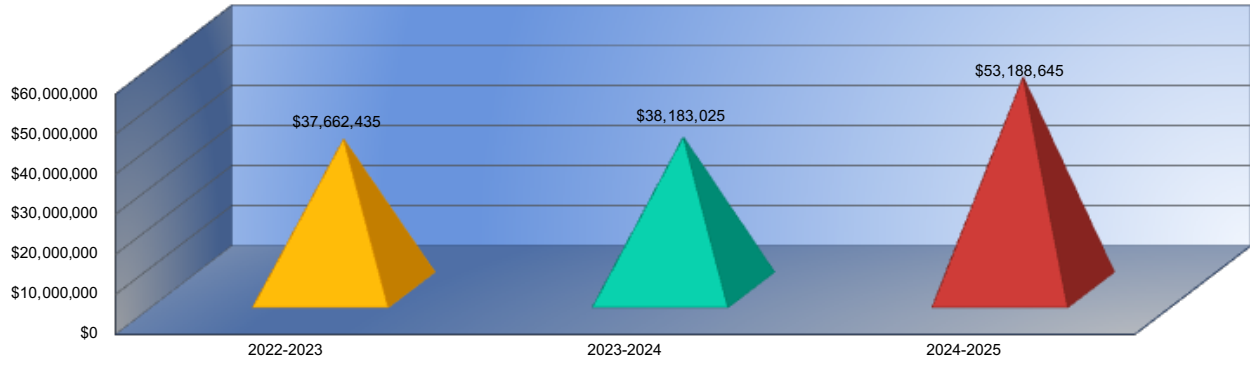
Other Information

	2022-2023 Actual
Assessed Valuation	\$37,662,435
Total USD Debt	\$0

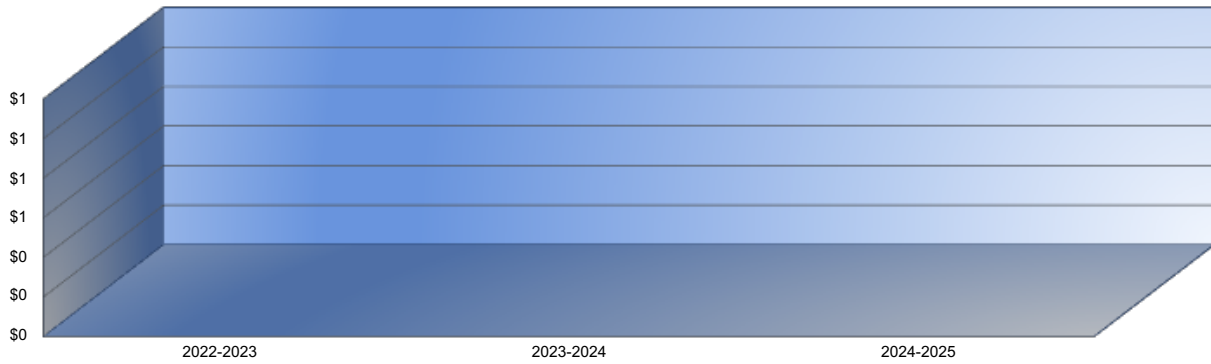
	2023-2024 Actual
Assessed Valuation	\$38,183,025
Total USD Debt	\$0

	2024-2025 Budget
Assessed Valuation	\$53,188,645
Total USD Debt	\$0

Assessed Valuation



Total USD Debt



Salaries

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	4.1	\$406,591	\$99,169	4.1	\$417,876	\$101,921	4.1	\$436,930	\$106,568
Teachers (Full Time)	48.0	\$2,784,675	\$58,014	49.0	\$2,895,832	\$59,099	50.0	\$3,062,460	\$61,249
Other Licensed Personnel	2.8	\$190,536	\$68,049	2.8	\$193,201	\$69,000	2.8	\$207,196	\$73,999
Classified Personnel	30.3	\$971,202	\$32,053	29.0	\$952,485	\$32,844	29.5	\$1,050,684	\$35,616
Substitutes/Temporary Help		\$0			\$0			\$0	

Administrators:

*Licensed Personnel - 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.
 Administrators: ** Non-licensed personnel - 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, Rule 10 Coaches, 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 paid)****.

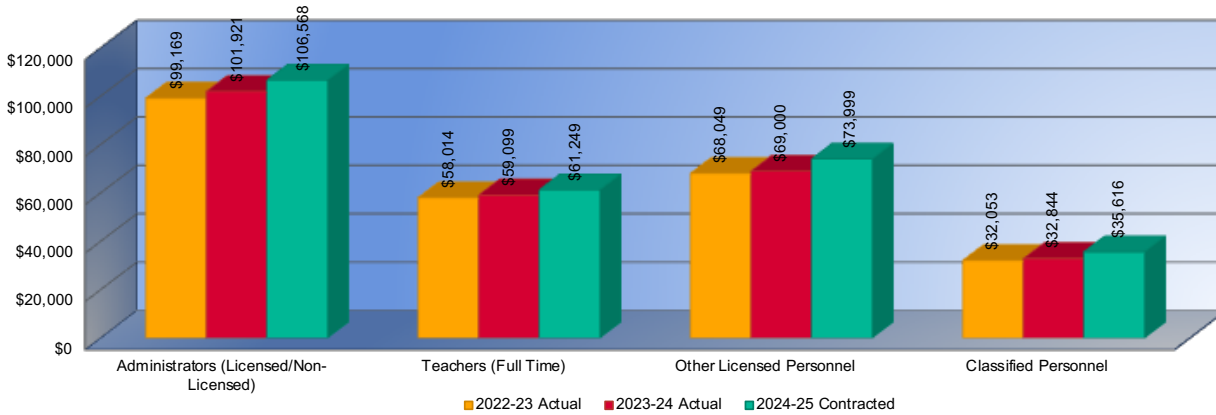
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-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



Public School District Reports

[KSDE's Data Central](#)

[Kansas K-12 Reports](#)

- Attendance & Enrollment
- Building

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

- 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](#)

- 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