Budget at a Glance

2004 - 2005

Fowler

Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2004-05
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

Summary of Total Expenditures By Function
(All Funds)

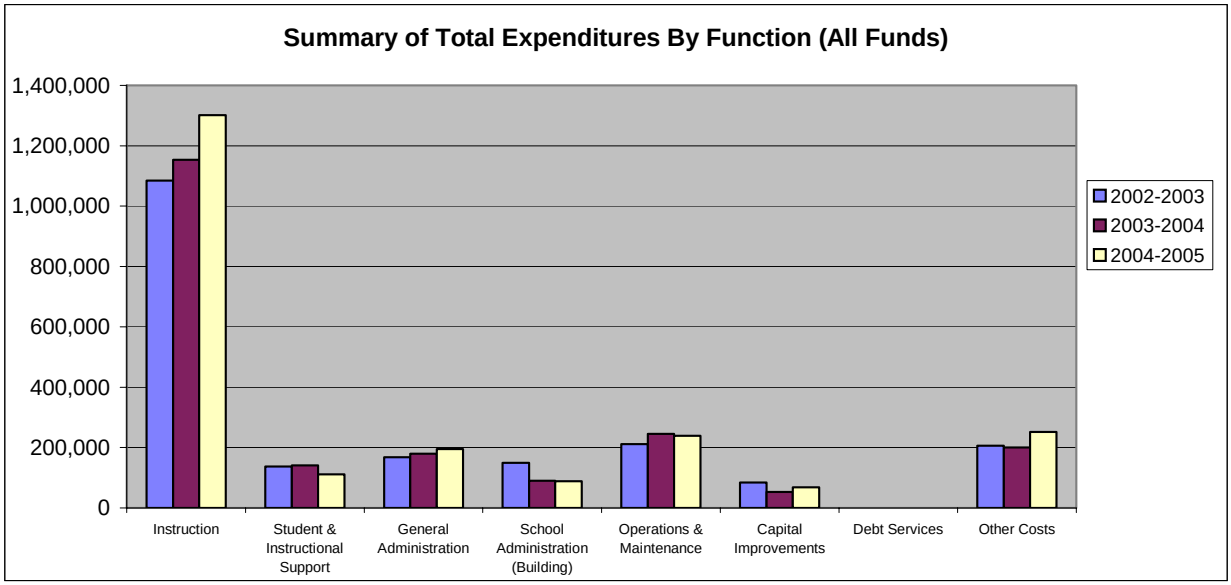
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,084,931	53%	1,153,473	56%	6%	1,301,258	58%	13%
Student & Instructional Support	137,320	7%	141,154	7%	3%	111,734	5%	-21%
General Administration	168,468	8%	180,012	9%	7%	195,103	9%	8%
School Administration (Building)	149,502	7%	90,627	4%	-39%	88,878	4%	-2%
Operations & Maintenance	212,166	10%	245,513	12%	16%	239,630	11%	-2%
Capital Improvements	84,022	4%	52,811	3%	-37%	68,403	3%	30%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	206,891	10%	200,498	10%	-3%	251,930	11%	26%
Total Expenditures	2,043,300	100%	2,064,088	100%	1%	2,256,936	100%	9%
Amount per Pupil	$11,956		$12,982		9%	$13,434		3%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology 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, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

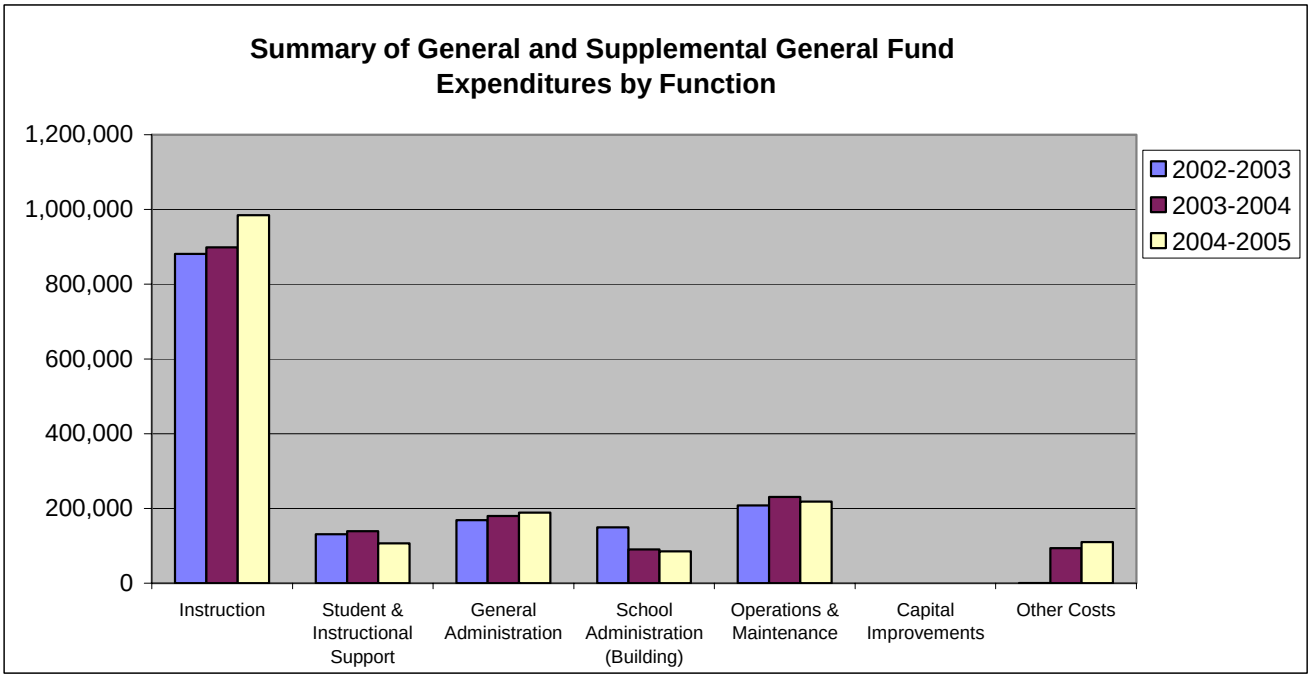
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



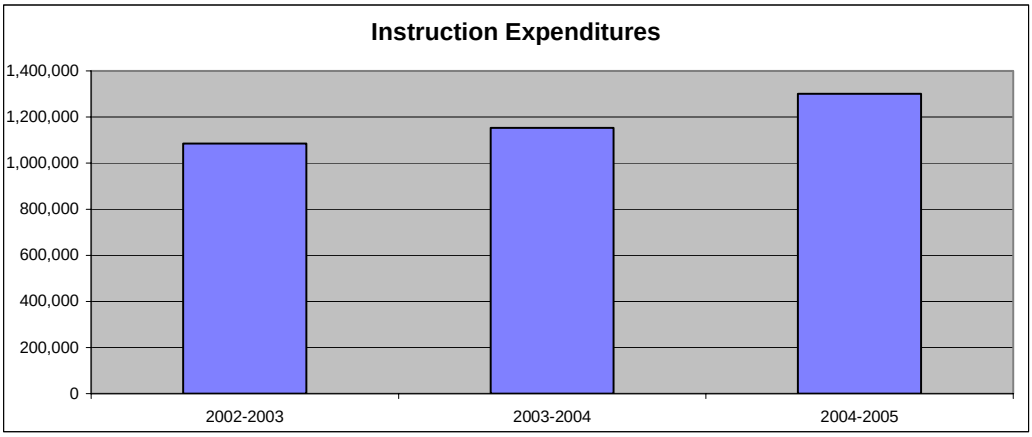
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	880,684	57%	898,809	55%	2%	984,280	58%	10%
Student & Instructional Support	131,195	9%	138,817	9%	6%	106,362	6%	-23%
General Administration	168,468	11%	180,012	11%	7%	188,610	11%	5%
School Administration (Building)	149,502	10%	90,627	6%	-39%	85,049	5%	-6%
Operations & Maintenance	207,943	14%	230,984	14%	11%	218,057	13%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	616	0%	93,721	6%	15114%	110,489	7%	18%
Total Expenditures	1,538,408	100%	1,632,970	100%	6%	1,692,847	100%	4%
Amount per Pupil	$9,002		$10,270		14%	$10,076		-2%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	775,855		817,672	5%		873,080	7%
Federal Funds	32,553		35,660	10%		34,601	-3%
Supplemental General	104,829		81,137	-23%		111,200	37%
Bilingual Education	6,567		6,181	-6%		6,500	5%
Capital Outlay	6,851		50,672	640%		60,000	18%
Driver Education	6,497		6,724	3%		7,159	6%
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	149,989		153,291	2%		162,497	6%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	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						46,221	
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,790		2,136	19%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	1,084,931		1,153,473	6%		1,301,258	13%
Enrollment (FTE)*	170.9		159.0	-7%		168.0	6%
Amount per Pupil	6,348		7,255	14%		7,746	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,084,931		1,153,473	6%		1,301,258	13%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

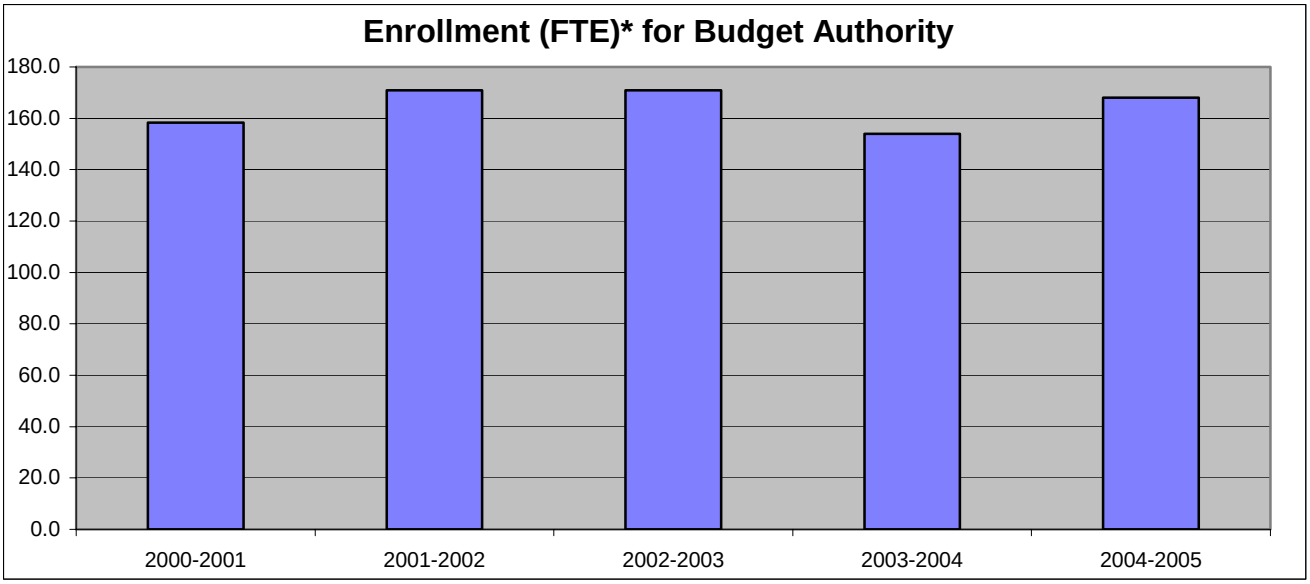
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

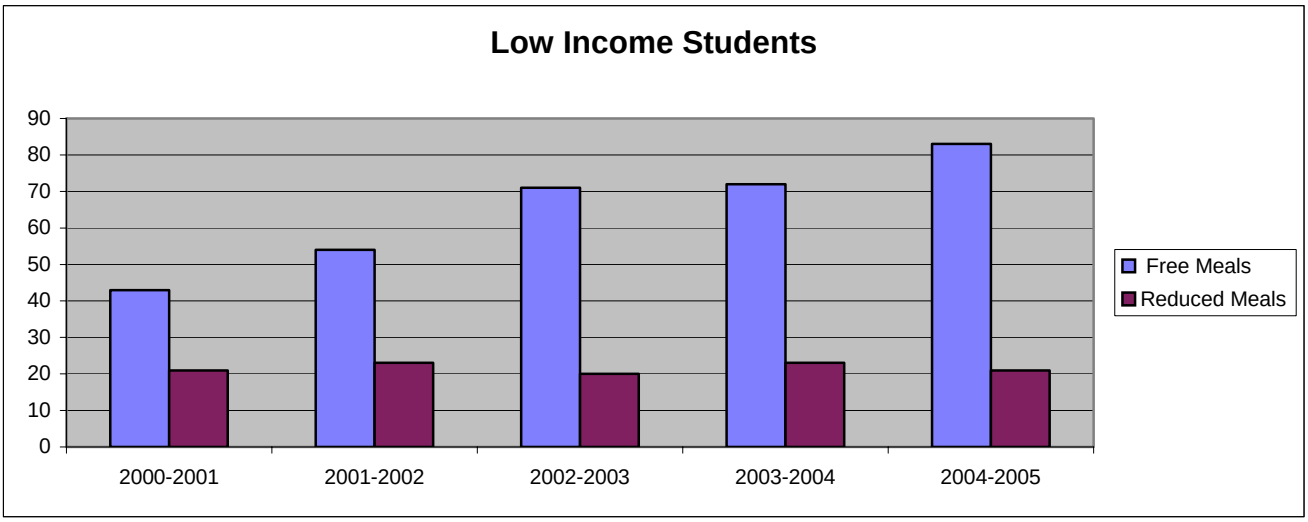
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,472,189	1	1,224,701	0		0	247,487
Supplemental General	368,047	0	0				368,047
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	6,500			0	0	6,500	0
Capital Outlay	157,737	160,545		0	8,000	0	58,517
Driver Training	12,559	8,131	1,596		0	2,832	0
Extraordinary School Program	0	0			0	0	0
Food Service	114,101	27,024	1,218	45,234	0	9,212	31,413
Professional Development	877	877	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	170,147	41,302	0	0	0	128,845	0
Vocational Education	0			0	0	0	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	67,567	0	67,567				
Bond and Interest #1	0	0	0		0		0
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	34,601	0	xxxxxxxxxxx	34,601	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,404,325	237,880	1,295,082	79,835	8,000	147,389	705,464
Less Transfers	147,389						
TOTAL Budget Expenditures	$2,256,936						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	158.4	170.9	8%	170.9	0%	154.0	-10%	168.0	9%
Number of Students - Free Meals	43	54	26%	71	31%	72	1%	83	15%
Number of Students - Reduced Meals	21	23	10%	20	-13%	23	15%	21	-9%

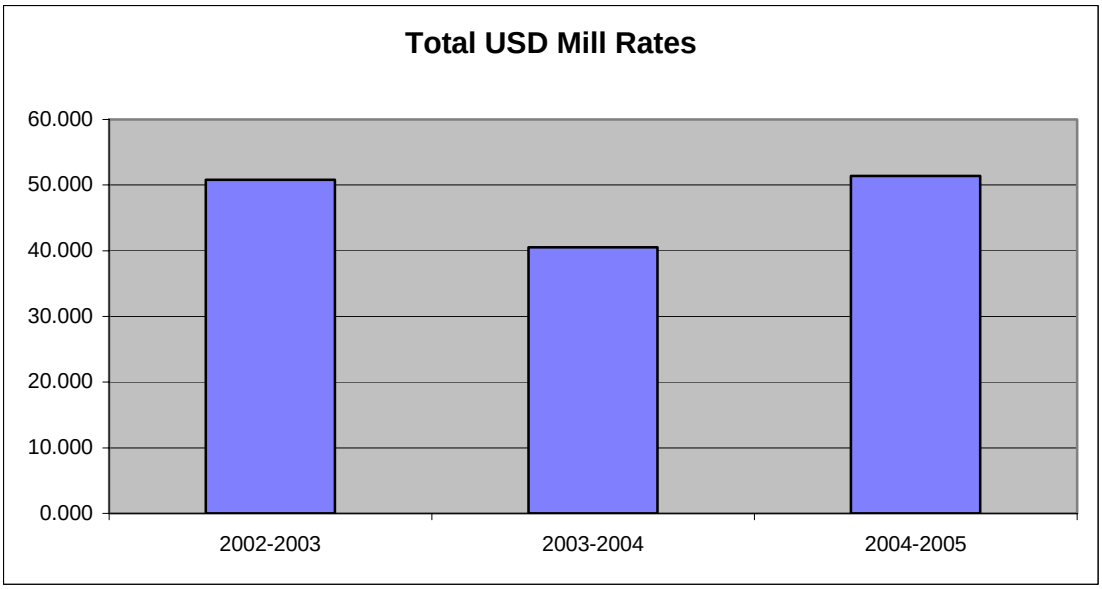




*FTE for state aid and budget authority purposes for general fund.

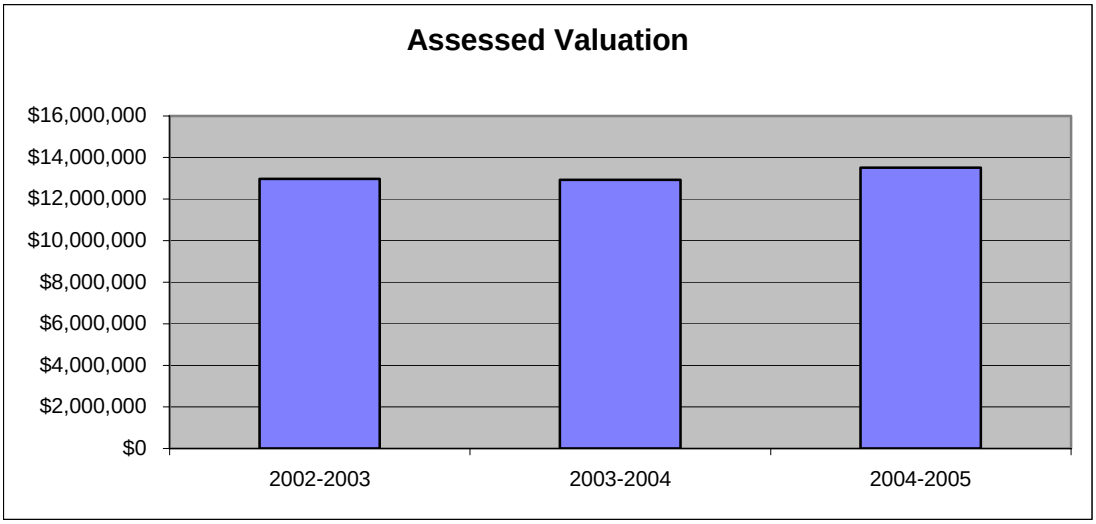
Miscellaneous Information
Mill Rates by Fund

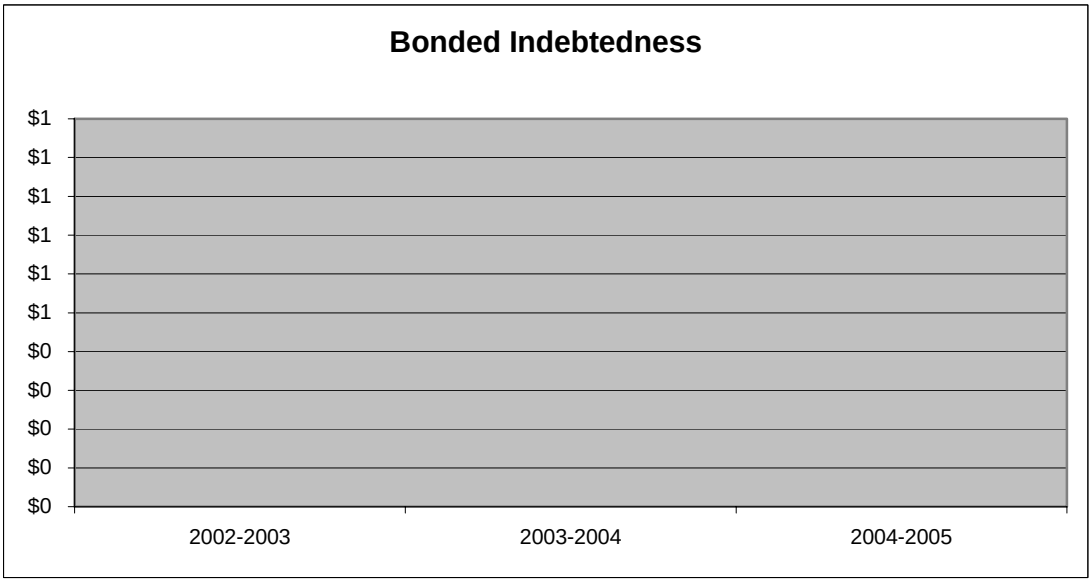
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	26.799	16.525	27.391
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.988	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & 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	**50.799**	**40.513**	**51.391**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	2.000	1.994	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.000**	**1.994**	**2.000**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$12,967,449	$12,929,008	$13,510,055
Bonded Indebtedness	0	0	0





USD# 225
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.5	224,693	49,932	3.5	190,703	54,487	3.5	195,360	55,817
Teachers (Full Time)	17.8	662,355	37,211	16.8	655,856	39,039	17.8	726,523	40,816
Other Certified (Licensed) Personnel	2.0	79,552	39,776	2.0	81,364	40,682	2.0	85,862	42,931
Classified Personnel	9.6	202,450	21,089	9.6	204,102	21,261	9.6	210,225	21,898
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX

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)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses