

2013-2014 Budget at a Glance



Fowler

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Summary of Total Expenditures By Function (All Funds)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,389,785	51%	1,516,264	56%	9%	1,404,428	49%	-7%
Student Support Services	123,760	5%	74,848	3%	-40%	76,295	3%	2%
Instructional Support Services	3,233	0%	810	0%	-75%	0	0%	-100%
General Administration	149,485	5%	147,240	5%	-2%	121,882	4%	-17%
School Administration (Building)	180,494	7%	164,693	6%	-9%	196,260	7%	19%
Operations & Maintenance	288,246	11%	272,471	10%	-5%	305,355	11%	12%
Transportation	176,351	6%	98,047	4%	-44%	115,427	4%	18%
Food Services	161,418	6%	168,756	6%	5%	203,826	7%	21%
Capital Improvements	126,798	5%	83,547	3%	-34%	250,000	9%	199%
Debt Services	119,158	4%	132,258	5%	11%	135,458	5%	2%
Other Costs	53	0%	38,346	1%	72251%	30,962	1%	-19%
Total Expenditures*	2,718,781	100%	2,697,280	100%	-1%	2,839,893	100%	5%
Amount per Pupil	\$15,448		\$14,985		-3%	\$18,933		26%
Current Expenditures**	2,380,888	100%	2,445,841	100%	3%	2,354,435	100%	-4%
Amount per Pupil	\$13,528		\$13,588		0%	\$15,696		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,365,717	50%	1,486,230	55%	5%	1,354,428	48%	-7%
Instruction*** (Current Expenditures)	1,365,717	57%	1,486,230	61%	4%	1,354,428	58%	-3%

* 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, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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)

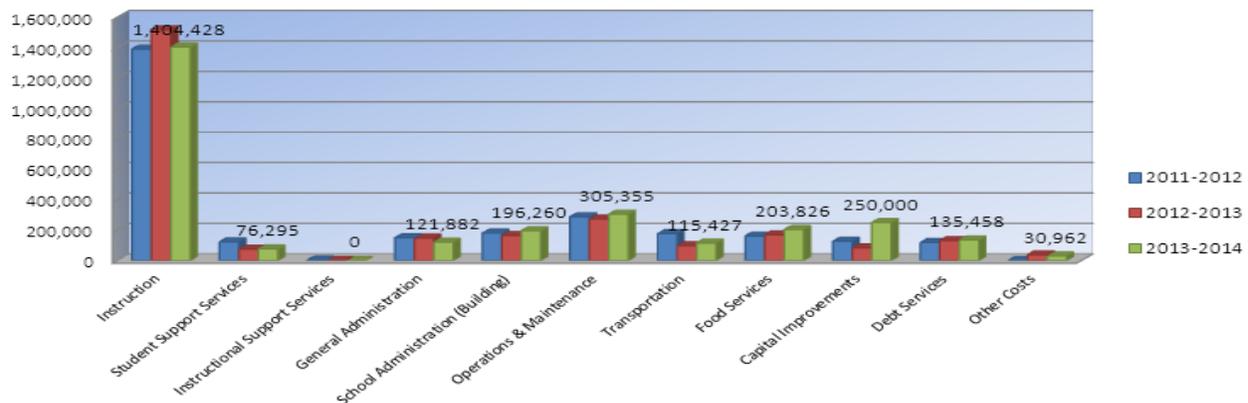
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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:

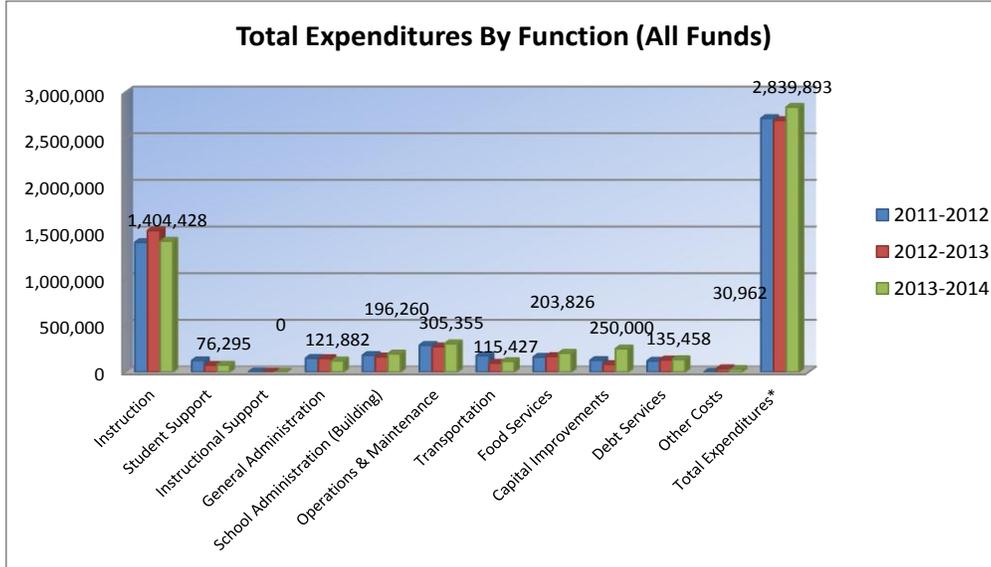
Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2500/2900 and 3300
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100
Operations & Maintenance - 2600	Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	1,389,785	1,516,264	1,404,428
Student Support	123,760	74,848	76,295
Instructional Support	3,233	810	0
General Administration	149,485	147,240	121,882
School Administration (Building)	180,494	164,693	196,260
Operations & Maintenance	288,246	272,471	305,355
Transportation	176,351	98,047	115,427
Food Services	161,418	168,756	203,826
Capital Improvements	126,798	83,547	250,000
Debt Services	119,158	132,258	135,458
Other Costs	53	38,346	30,962
Total Expenditures*	2,718,781	2,697,280	2,839,893

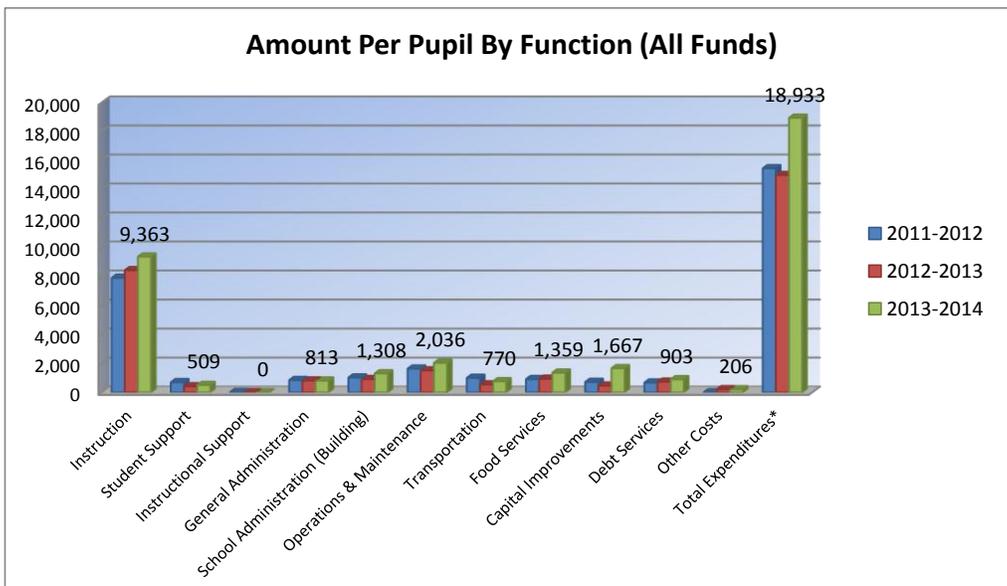


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	7,897	8,424	9,363
Student Support	703	416	509
Instructional Support	18	5	0
General Administration	849	818	813
School Administration (Building)	1,026	915	1,308
Operations & Maintenance	1,638	1,514	2,036
Transportation	1,002	545	770
Food Services	917	938	1,359
Capital Improvements	720	464	1,667
Debt Services	677	735	903
Other Costs	0	213	206
Total Expenditures*	15,448	14,985	18,933
Enrollment (FTE)*	176.0	180.0	150.0

Amount Per Pupil By Function (All Funds)

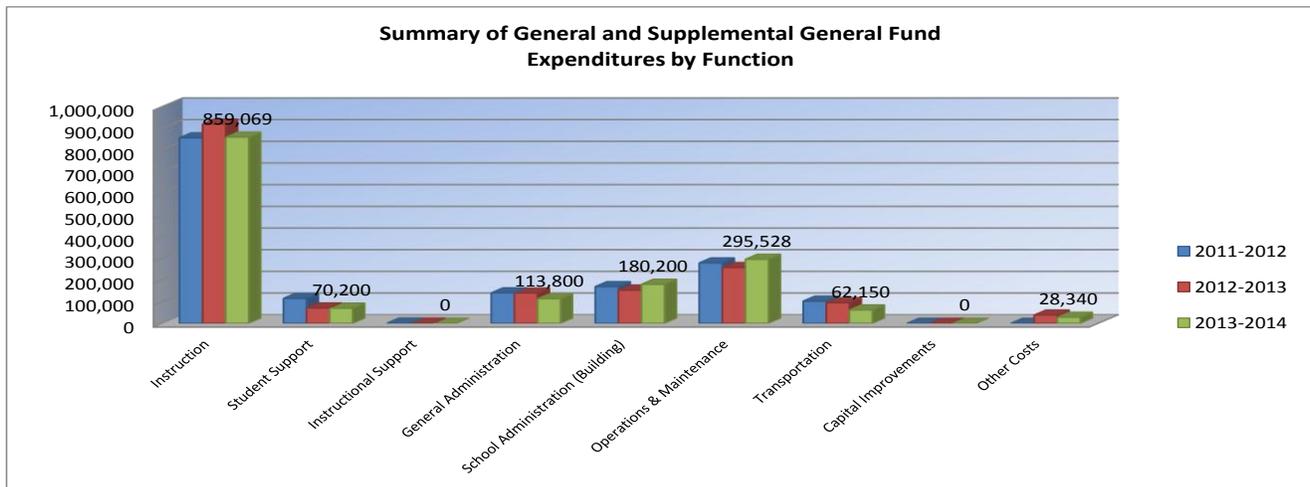


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

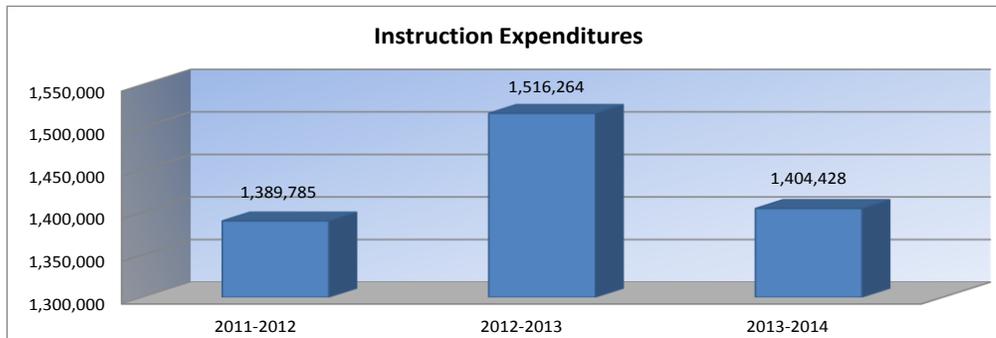
	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	855,663	51%	919,007	55%	7%	859,069	53%	-7%
Student Support	114,938	7%	70,945	4%	-38%	70,200	4%	-1%
Instructional Support	1,304	0%	810	0%	-38%	0	0%	-100%
General Administration	140,625	8%	139,720	8%	-1%	113,800	7%	-19%
School Administration (Building)	169,484	10%	153,662	9%	-9%	180,200	11%	17%
Operations & Maintenance	278,819	17%	257,470	15%	-8%	295,528	18%	15%
Transportation	102,483	6%	95,043	6%	-7%	62,150	4%	-35%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	53	0%	38,346	2%	72251%	28,340	2%	-26%
Total Expenditures	1,663,369	100%	1,675,003	100%	1%	1,609,287	100%	-4%
Amount per Pupil	\$9,451		\$9,306		-2%	\$10,729		15%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	758,399	782,363	3%	751,500	-4%
Federal Funds	30,256	120,738	299%	29,194	-76%
Supplemental General	97,264	136,644	40%	107,569	-21%
At Risk (4yr Old)	11,340	13,433	18%	9,595	-29%
At Risk (K-12)	144,396	133,562	-8%	137,017	3%
Bilingual Education	8,694	8,827	2%	14,968	70%
Virtual Education	0	0	0%	0	0%
Capital Outlay	24,068	30,034	25%	50,000	66%
Driver Education	9,029	8,402	-7%	9,945	18%
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	155,884	171,704	10%	199,914	16%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	2,098	1,115	-47%	5,807	421%
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	89,828	86,065	-4%	88,919	3%
Contingency Reserve	13,565	0	-100%		
Text Book & Student Material	26,526	13,017	-51%		
Activity Fund	18,438	10,360	-44%	0	-100%
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	1,389,785	1,516,264	9%	1,404,428	-7%
Enrollment (FTE)*	176.0	180.0	2%	150.0	-17%
Amount per Pupil	7,897	8,424	7%	9,363	11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,389,785	1,516,264	9%	1,404,428	-7%



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

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes 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 2013-14

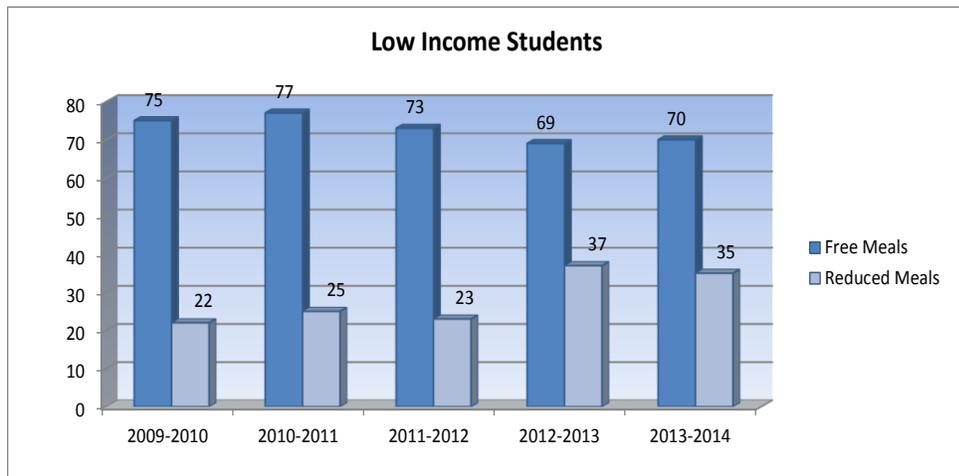
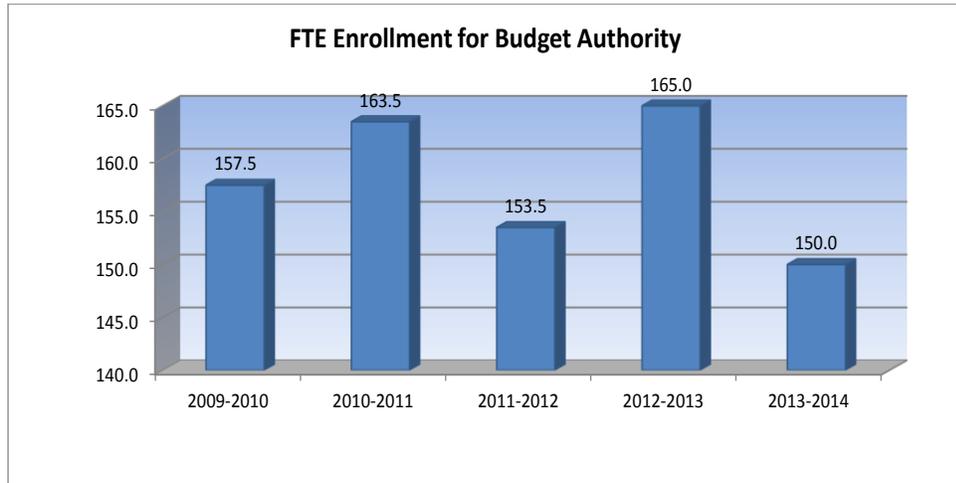
Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14					Estimated July 1, 2014 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	1,514,475	2,384	1,264,881	0	0	0	247,210	XXXXXXXXXX
Supplemental General	524,733	63,400	95,324	0	0	0	366,009	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	9,595	0	0	0	0	9,595	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	137,017	0	0	0	0	137,017	0	0
Bilingual Education	14,968	0	0	0	0	14,968	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	350,000	301,522	0	0	0	0	56,356	7,878
Driver Training	11,452	615	1,380	0	0	10,000	0	543
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	197,600	21,418	1,160	68,552	0	65,000	41,470	0
Professional Development	0	0	0	0	0	0	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	199,914	879	0	0	0	193,341	6,000	306
Vocational Education	0	0	0	0	0	0	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	5,807	2,807	0	0	0	0	3,000	0
Textbook & Student Materials Revolving	0	12,734	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	139,601	0	139,601	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	163,271	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	11	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	135,458	103,206	8,098	0	0	0	143,790	119,636
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	29,194	-381	XXXXXXXXXX	29,575	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,269,814	671,866	1,510,444	98,127	0	429,921	863,835	128,363
Less Transfers	429,921							
TOTAL Budget Expenditures	\$2,839,893							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	1,485,115	1,449,303	1,510,444
Federal Revenues	104,231	200,928	98,127
Local Revenues	1,331,342	1,376,114	1,293,756
Total Revenues	2,920,688	3,026,345	2,902,327
Revenues Per Pupil	16,595	16,813	19,349

Enrollment Information

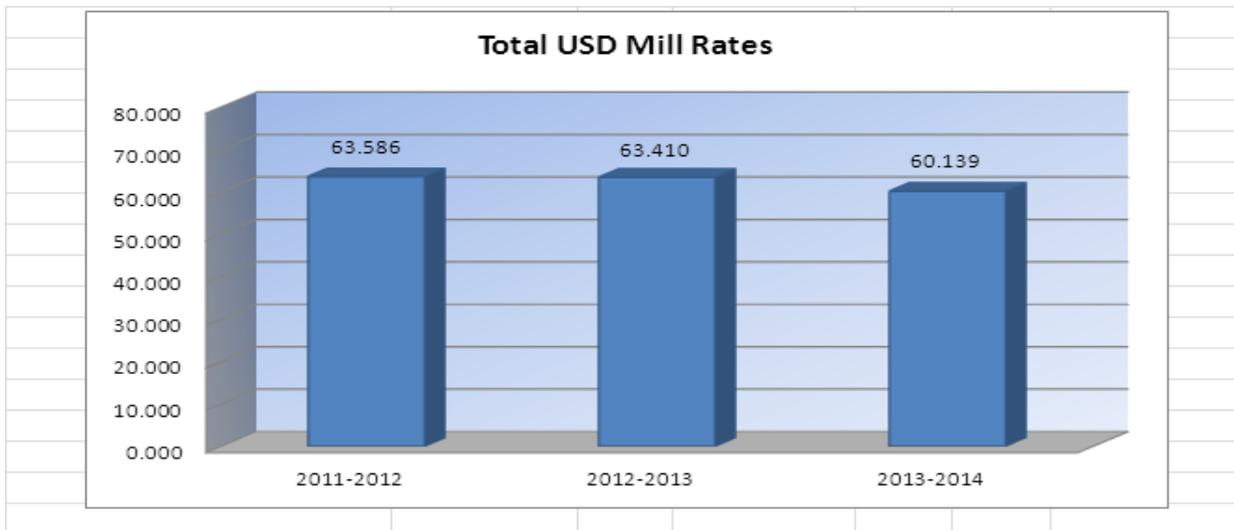
	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	157.5	163.5	4%	153.5	-6%	165.0	7%	150.0	-9%
Number of Students - Free Meals	75	77	3%	73	-5%	69	-5%	70	1%
Number of Students - Reduced Meals	22	25	14%	23	-8%	37	61%	35	-5%



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

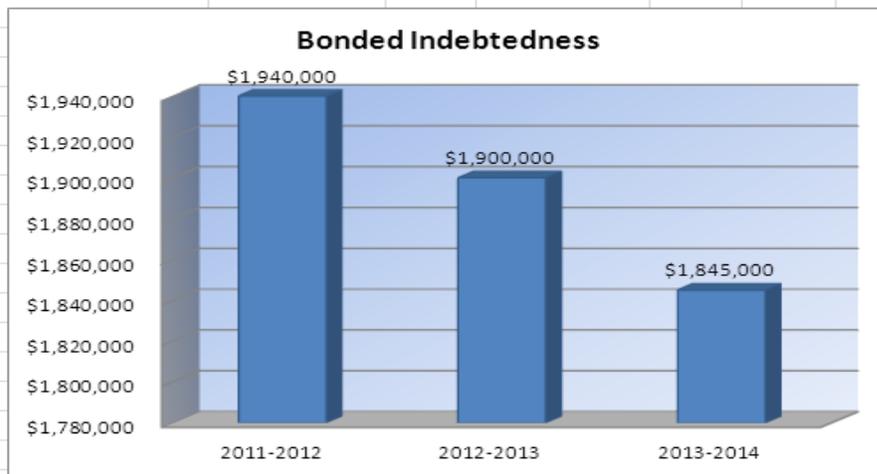
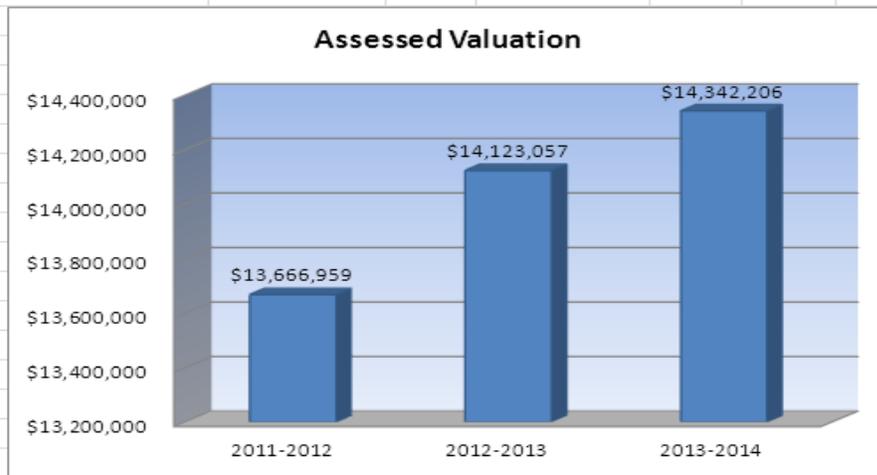
**Miscellaneous Information
Mill Rates by Fund**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	30.674	29.771	25.847
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	3.999	4.000
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
SUBTOTAL	8.915	9.640	10.292
Enrollment (FTE)*	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	63.586	63.410	60.139
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
0	1.999	1.999	2.000
0	0.000	0.000	0.000
TOTAL OTHER	1.999	1.999	2.000



Other Information

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	\$13,666,959	\$14,123,057	\$14,342,206
Bonded Indebtedness	1,940,000	1,900,000	1,845,000



USD# 225
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	4.0	245,828	61,457	4.7	293,392	62,424	3.8	259,017	68,162
Teachers (Full Time)	18.8	827,709	44,027	18.6	853,005	45,860	17.6	869,212	49,387
Other Certified (Licensed) Personnel	1.3	71,281	54,832	0.9	37,753	37,753	0.9	38,500	38,500
Classified Personnel	9.0	241,005	26,778	8.5	194,664	22,902	8.2	197,600	24,098
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX	30,659	XXXXXXXXXX	XXXXX	32,000	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)

<http://svapp15586.ksde.org/k12/k12.aspx>

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

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

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

Kansas Building Report Card

<http://svapp15586.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