Budget at a Glance

2004 - 2005

Cheylin

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)

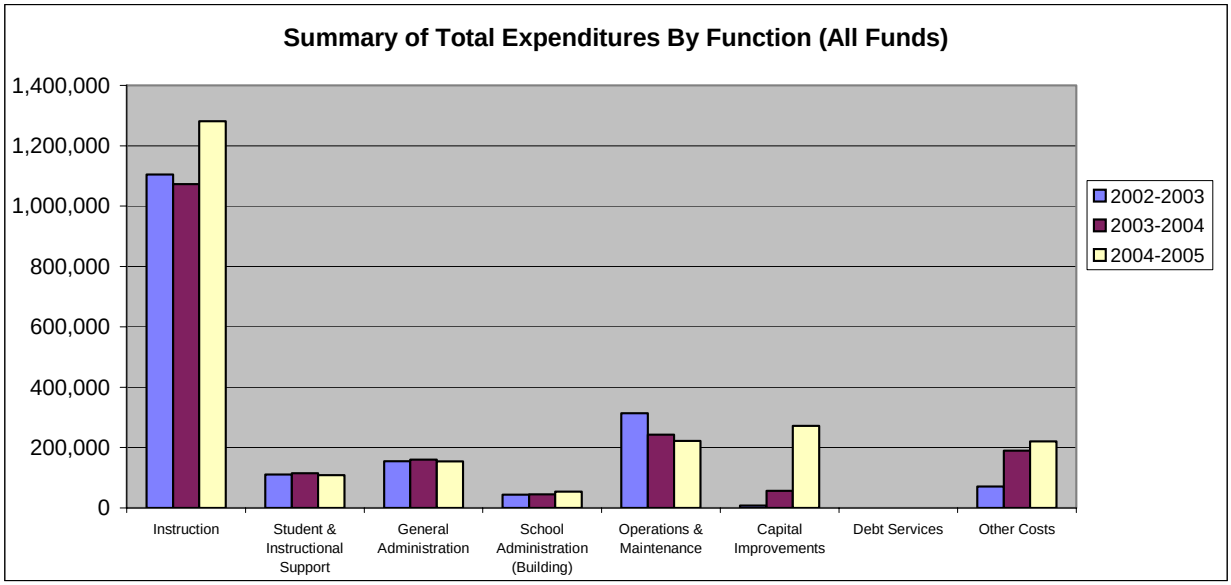
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,104,849	61%	1,072,753	57%	-3%	1,281,354	55%	19%
Student & Instructional Support	110,775	6%	115,052	6%	4%	108,853	5%	-5%
General Administration	154,997	9%	160,458	9%	4%	154,546	7%	-4%
School Administration (Building)	44,591	2%	45,393	2%	2%	54,488	2%	20%
Operations & Maintenance	313,609	17%	242,968	13%	-23%	222,713	10%	-8%
Capital Improvements	8,283	0%	56,430	3%	581%	272,000	12%	382%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	70,507	4%	189,279	10%	168%	221,038	10%	17%
Total Expenditures	1,807,611	100%	1,882,333	100%	4%	2,314,992	100%	23%
Amount per Pupil	$10,540		$12,183		16%	$14,290		17%

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.

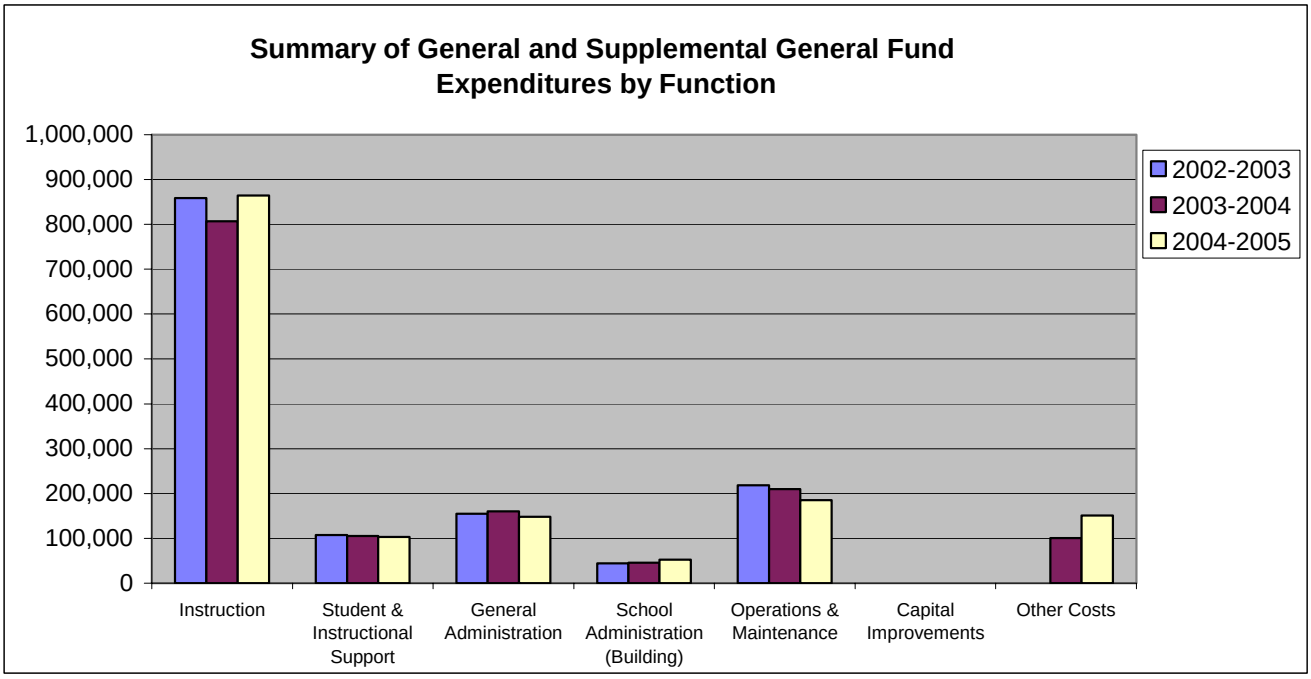
Further definition of what goes into each category:

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



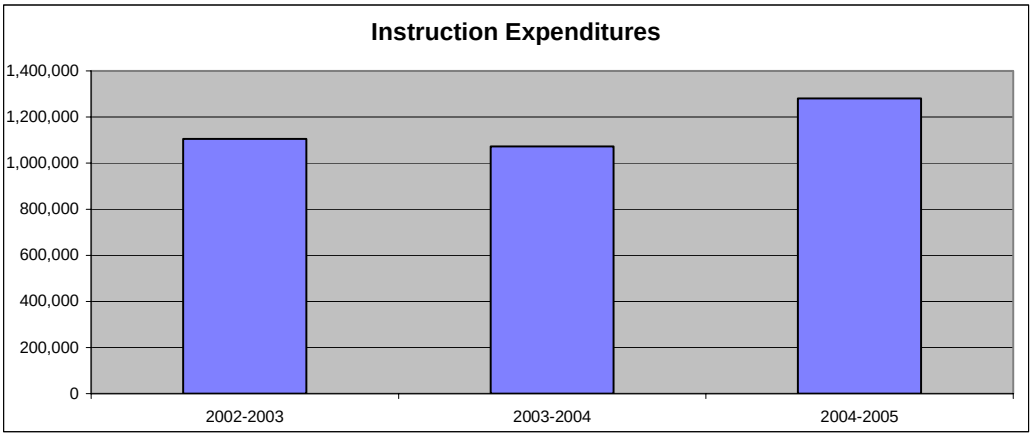
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	858,425	62%	806,762	56%	-6%	864,137	57%	7%
Student & Instructional Support	107,219	8%	105,285	7%	-2%	102,943	7%	-2%
General Administration	154,997	11%	160,458	11%	4%	148,144	10%	-8%
School Administration (Building)	44,591	3%	45,393	3%	2%	52,357	3%	15%
Operations & Maintenance	218,602	16%	209,664	15%	-4%	185,135	12%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	100,746	7%	0%	151,080	10%	50%
Total Expenditures	1,383,834	100%	1,428,308	100%	3%	1,503,796	100%	5%
Amount per Pupil	$8,069		$9,245		15%	$9,283		0%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	845,481		791,960	-6%		800,396	1%
Federal Funds	42,709		62,593	47%		46,479	-26%
Supplemental General	12,944		14,802	14%		63,741	331%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		15,193	0%		146,763	866%
Driver Education	433		1,287	197%		2,376	85%
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	143,261		146,393	2%		140,972	-4%
Technology Education	19,000						
Transportation	0						
Vocational Education	40,866		40,525	-1%		41,250	2%
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						39,377	
Contingency Reserve	0		0	0%			
Text Book & Student Material	155		0	-100%			
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	1,104,849		1,072,753	-3%		1,281,354	19%
Enrollment (FTE)*	171.5		154.5	-10%		162.0	5%
Amount per Pupil	6,442		6,943	8%		7,910	14%
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	1,104,849		1,072,753	-3%		1,281,354	19%



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.

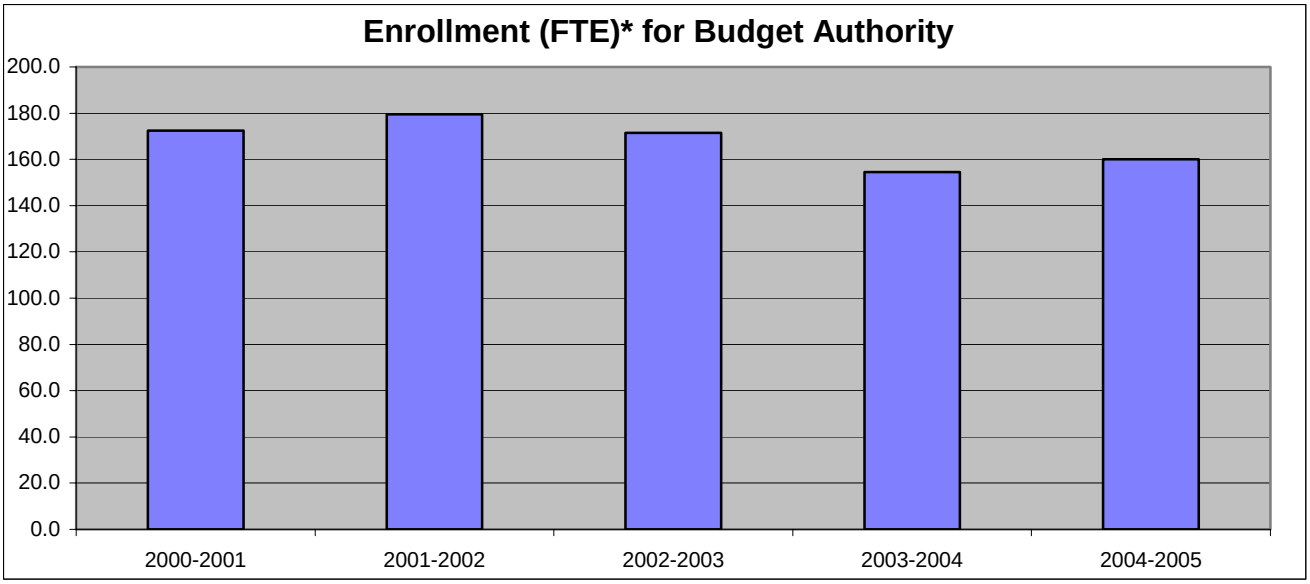
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

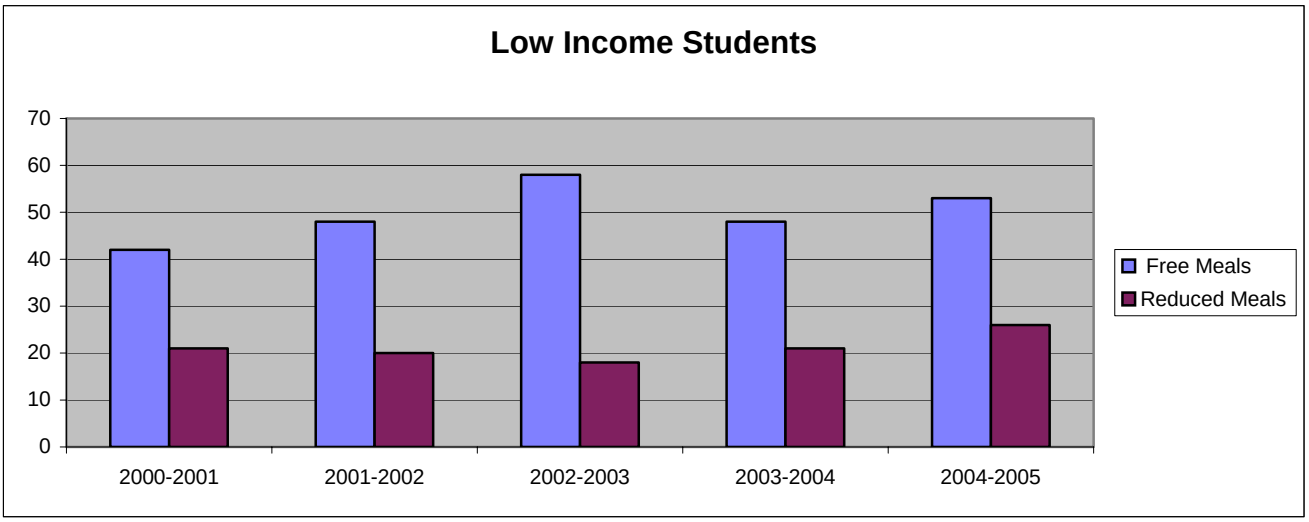
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,459,055	833	1,147,735	0		0	310,487
Supplemental General	247,691	76,516	0				171,175
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	450,763	361,667		0	8,500	0	80,596
Driver Training	2,376	0	1,176		0	1,200	0
Extraordinary School Program	0	0			0	0	0
Food Service	68,782	5,636	967	35,633	0	11,000	23,370
Professional Development	500	0	0	0	0	500	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	140,972	11,924	0	0	0	141,000	0
Vocational Education	41,250			0	0	41,250	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	555					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	58,074	0	58,074				
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	48,479	597	xxxxxxxxxxx	47,882	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	2,517,942	457,728	1,207,952	83,515	8,500	194,950	585,628
Less Transfers	194,950						
TOTAL Budget Expenditures	$2,322,992						

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)*	172.5	179.5	4%	171.5	-4%	154.5	-10%	160.0	4%
Number of Students - Free Meals	42	48	14%	58	21%	48	-17%	53	10%
Number of Students - Reduced Meals	21	20	-5%	18	-10%	21	17%	26	24%

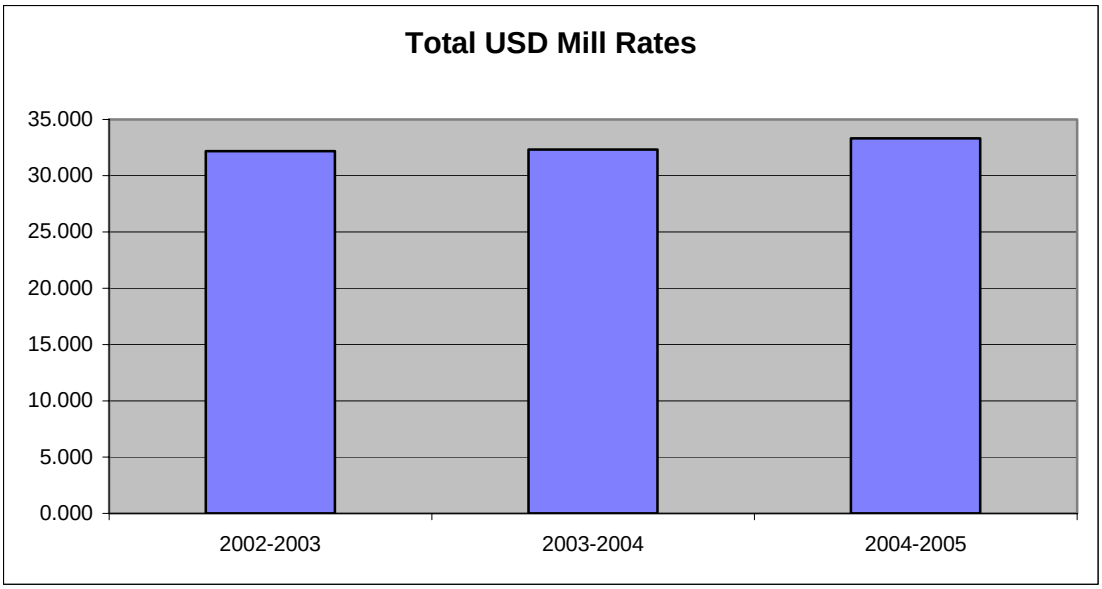




*FTE for state aid and budget authority purposes for general fund.

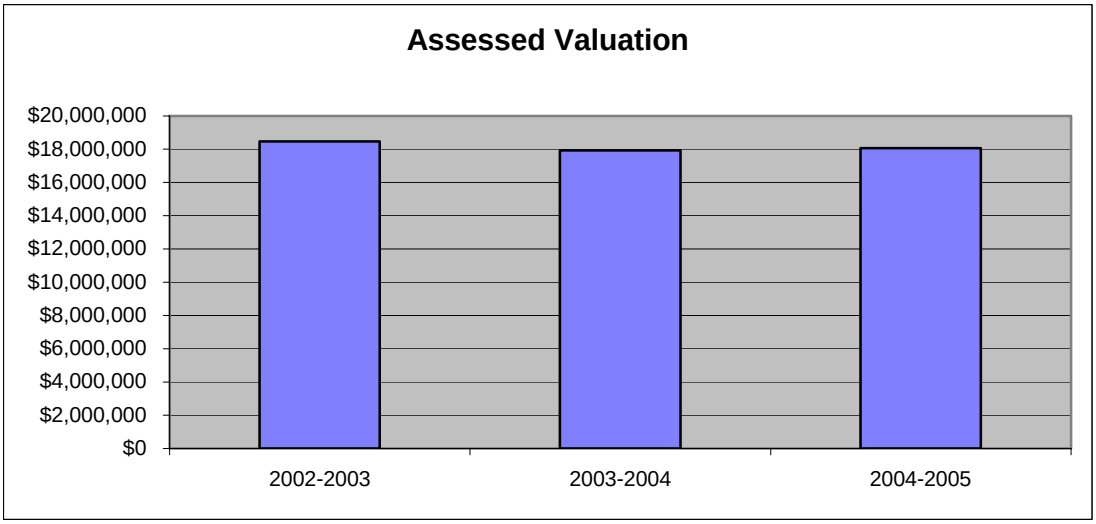
Miscellaneous Information
Mill Rates by Fund

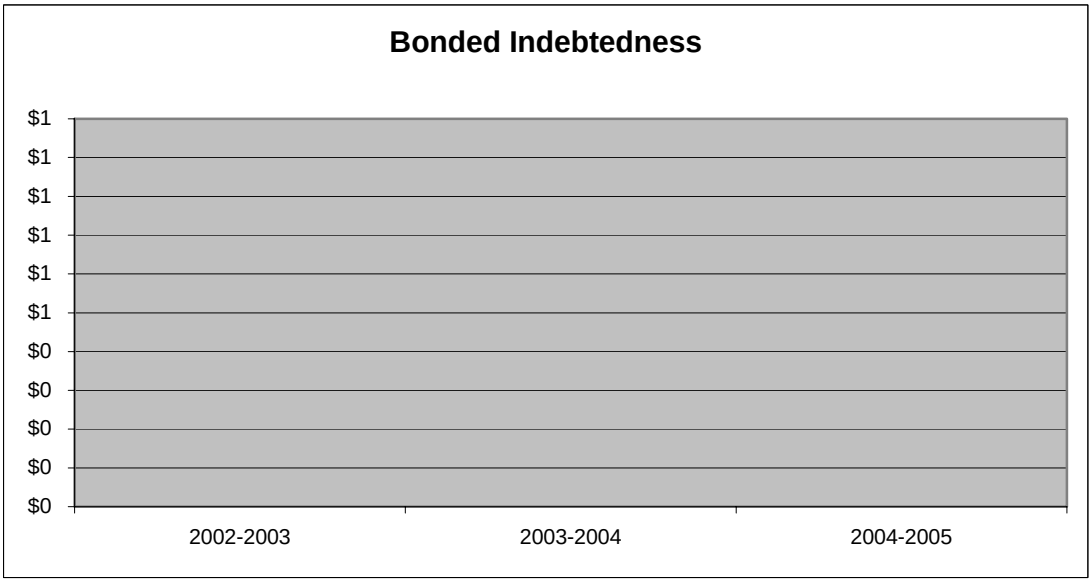
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	8.187	8.322	9.330
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	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	**32.187**	**32.322**	**33.330**
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	1.000	1.000	1.423
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**1.423**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$18,454,620	$17,921,548	$18,052,367
Bonded Indebtedness	0	0	0





USD# 103
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)	1.0	79,000	79,000	1.0	79,545	79,545	1.0	80,545	80,545
Teachers (Full Time)	21.0	698,103	33,243	19.5	630,641	32,341	19.5	632,081	32,414
Other Certified (Licensed) Personnel	2.3	84,311	36,657	2.0	86,228	43,114	2.0	75,448	37,724
Classified Personnel	11.4	203,876	17,884	12.8	220,966	17,263	12.8	224,000	17,500
Substitutes/Temporary Help	XXXXXXX	10,938	XXXXXXXXXXX	XXXXXXX	22,990	XXXXXXXXXXX	XXXXXXX	21,000	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