Budget at a Glance

2003 - 2004

Cherryvale Schools, USD #447

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 2003-04
(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

USD# 447

Summary of Total Expenditures By Function
(All Funds)

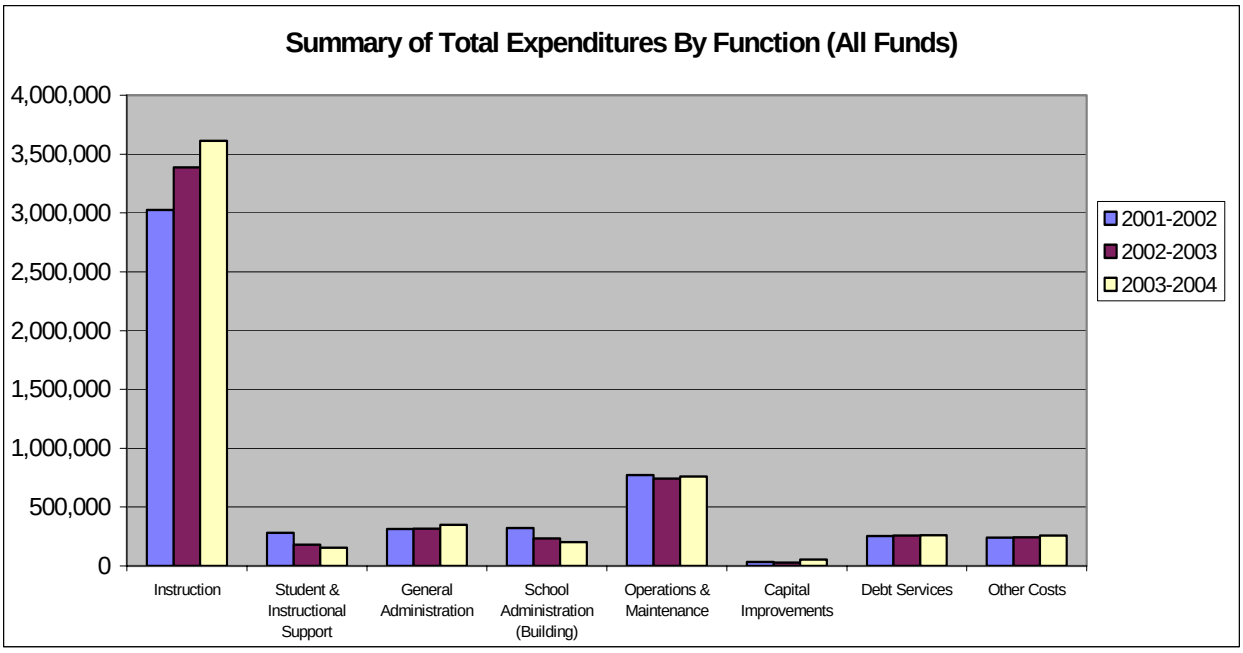
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,025,619	58%	3,386,923	63%	12%	3,613,190	64%	7%
Student & Instructional Support	279,965	5%	179,342	3%	-36%	155,053	3%	-14%
General Administration	314,336	6%	317,207	6%	1%	350,042	6%	10%
School Administration (Building)	322,417	6%	232,080	4%	-28%	203,640	4%	-12%
Operations & Maintenance	771,095	15%	742,238	14%	-4%	758,307	13%	2%
Capital Improvements	34,131	1%	28,563	1%	-16%	52,000	1%	82%
Debt Services	254,100	5%	258,052	5%	2%	261,638	5%	1%
Other Costs	240,370	5%	243,213	5%	1%	258,803	5%	6%
Total Expenditures	5,242,033	100%	5,387,618	100%	3%	5,652,673	100%	5%

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, 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.

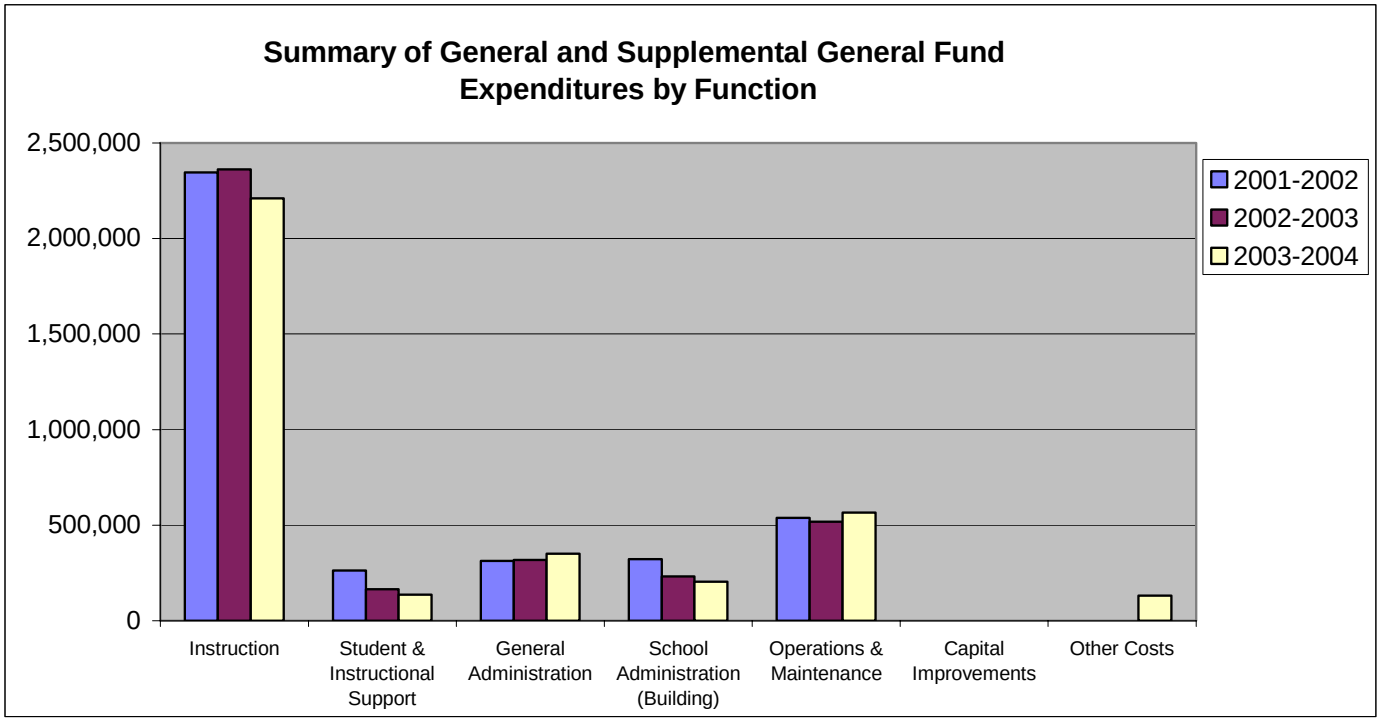
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



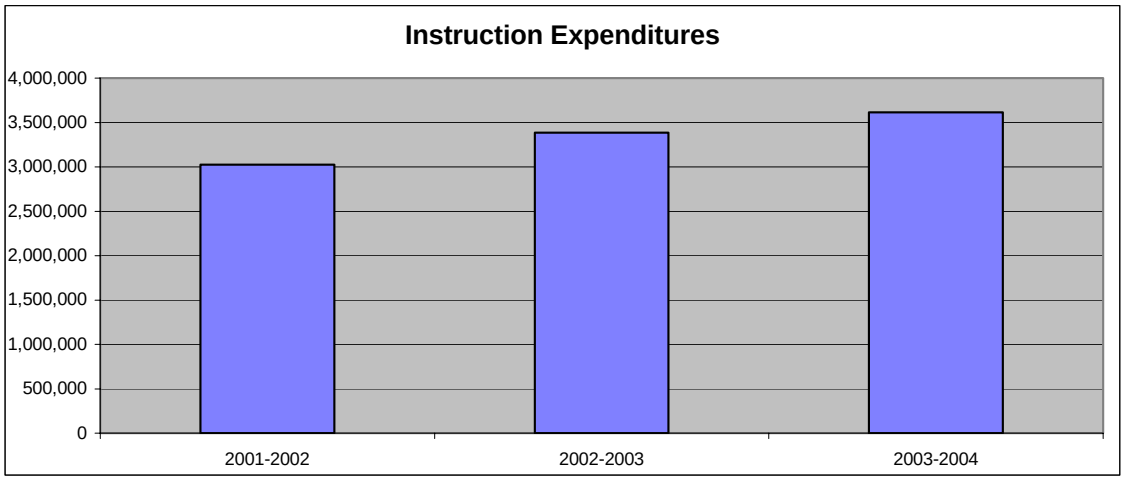
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,346,118	62%	2,360,498	66%	1%	2,209,978	61%	-6%
Student & Instructional Support	261,784	7%	165,721	5%	-37%	136,064	4%	-18%
General Administration	313,015	8%	317,207	9%	1%	350,042	10%	10%
School Administration (Building)	322,068	9%	232,080	6%	-28%	203,640	6%	-12%
Operations & Maintenance	538,124	14%	517,765	14%	-4%	566,428	16%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	131,228	4%	0%
Total Expenditures	3,781,109	100%	3,593,271	100%	-5%	3,597,380	100%	0%
Amount per Pupil	$6,291		$6,169		-2%	$6,256		1%



Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,162,256		2,111,424	-2%		2,006,478	-5%
Federal Funds	267,322		303,694	14%		412,447	36%
Supplemental General	183,862		249,074	35%		203,500	-18%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	28,496		0	-100%		250,000	0%
Driver Education	6,600		8,456	28%		10,875	29%
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	203,521		508,024	150%		518,135	2%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	164,635		184,581	12%		200,555	9%
Gifts/Grants	8,011		8,822	10%		11,200	27%
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	916		12,848	1303%			
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	3,025,619		3,386,923	12%		3,613,190	7%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	5,034		5,814	15%		6,284	8%
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	3,025,619		3,386,923	12%		3,613,190	7%



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.

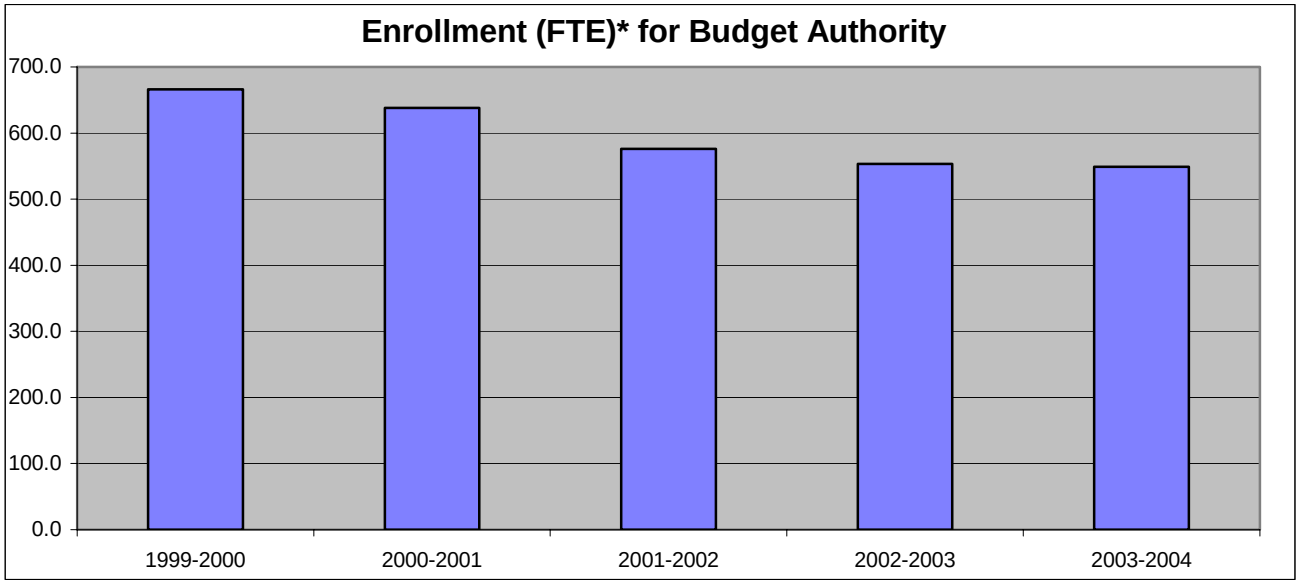
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

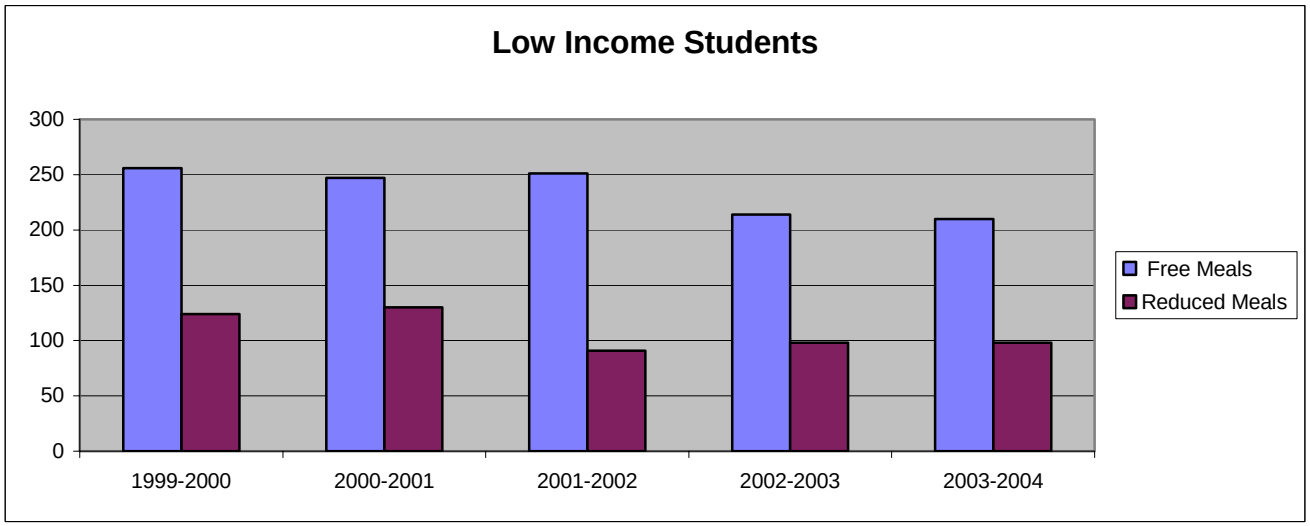
Sources of Revenue and Proposed Budget for 2003-04

	2003-04		Estimated Sources of Revenue--2003-04				
	Amount	July 1, 2003	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,731,658	183	3,489,040	0		0	242,435
Supplemental General	658,638	15,612	408,948				234,078
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	302,000	430,901		0	22,000	0	20,000
Driver Training	11,675	6,643	2,625		0	7,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	317,412	59,021	3,764	140,050	0	67,000	69,775
Professional Development	18,989	3,989	0	0	0	15,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	518,135	58,424	0	0	0	503,361	0
Vocational Education	200,555			0	0	200,555	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	12,275	13,280					7,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	261,638	166,581	117,728		0		176,021
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	412,614	8,419	xxxxxxxxxxx	428,172	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,445,589	763,053	4,022,105	568,222	22,000	792,916	749,309
Less Transfers	792,916						
TOTAL Budget Expenditures	$5,652,673						

Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	666.0	638.2	-4%	576.0	-10%	553.2	-4%	549.0	-1%
Number of Students - Free Meals	256	247	-4%	251	2%	214	-15%	210	-2%
Number of Students - Reduced Meals	124	130	5%	91	-30%	98	8%	98	0%

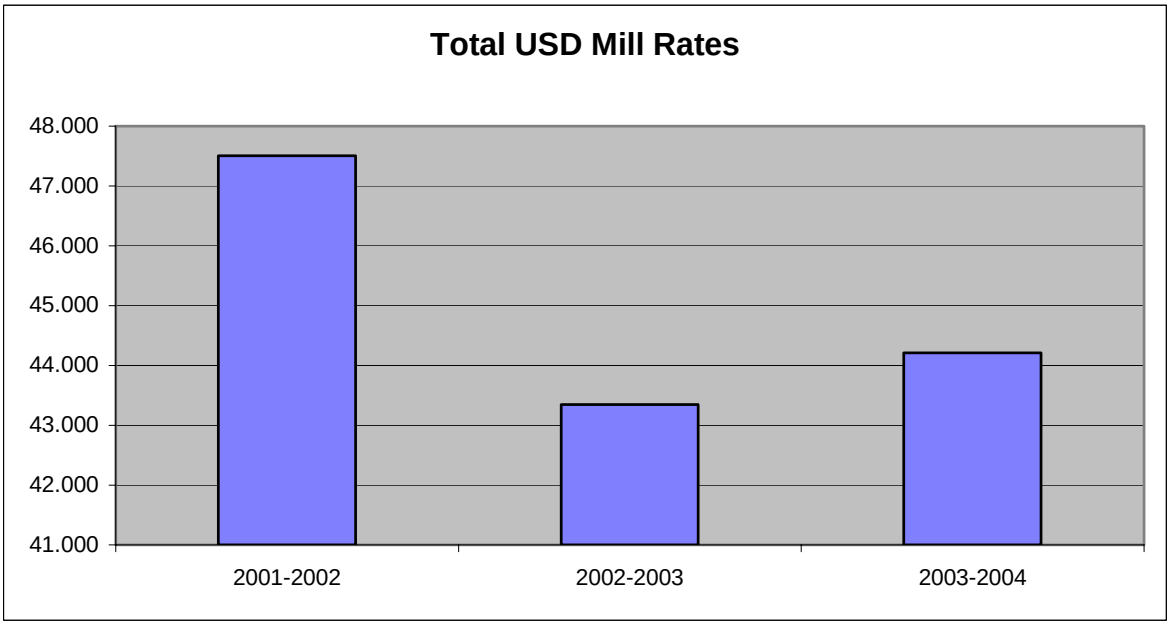




*FTE for state aid and budget authority purposes for general fund.

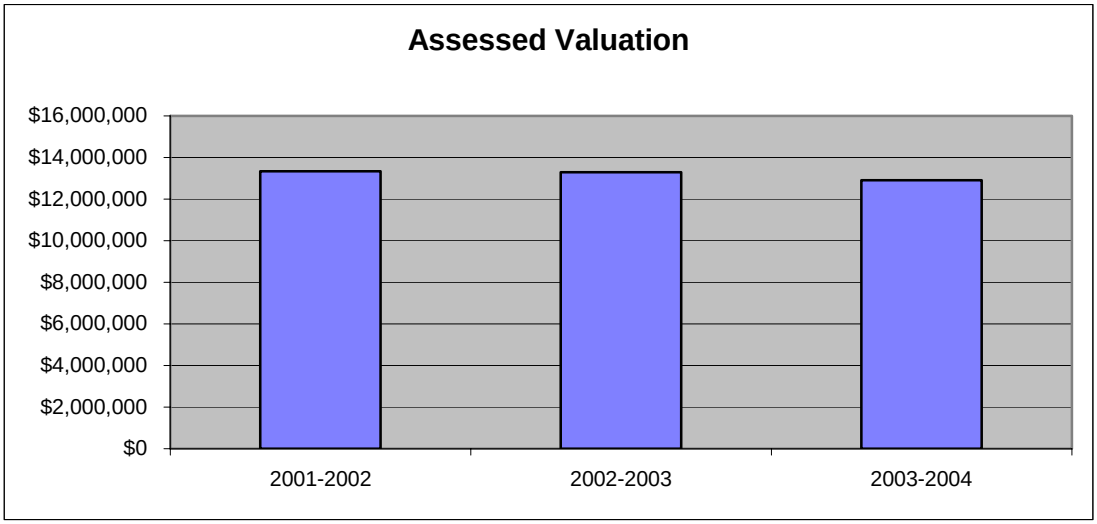
Miscellaneous Information
Mill Rates by Fund

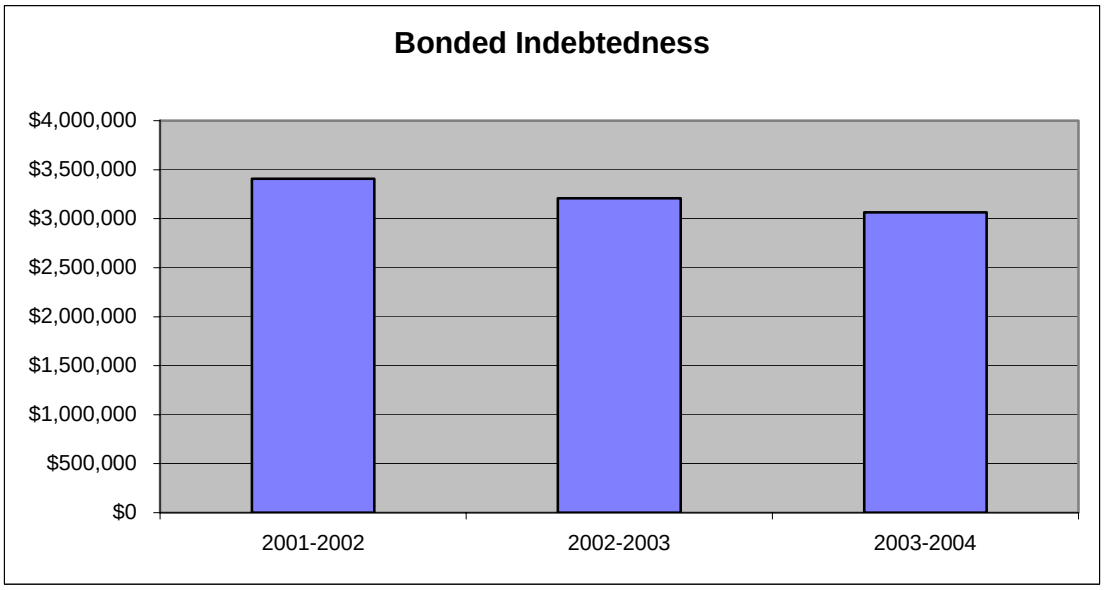
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	16.170	13.019	14.510
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	11.334	10.328	9.702
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	**47.504**	**43.347**	**44.212**
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	1.886	1.915	1.999
Recreation Commission Employee Benefit	0.058	0.037	0.000
TOTAL OTHER	**1.944**	**1.952**	**1.999**



Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$13,335,921	$13,284,878	$12,911,335
Bonded Indebtedness	3,405,000	3,210,000	3,065,000





USD# 447
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.5	224,492	64,141	3.0	190,065	63,355
Teachers (Full Time)	49.0	1,811,096	36,961	50.0	1,813,747	36,275
Other Certified (Licensed) Personnel	4.3	161,893	37,650	4.0	142,979	35,745
Classified Personnel	27.2	587,556	21,601	26.2	578,379	22,076
Substitutes/Temporary Help	XXXXX	86,846	XXXXXXXXXXX	XXXXX	90,000	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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

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