Budget at a Glance

2004 - 2005

Cheney

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)

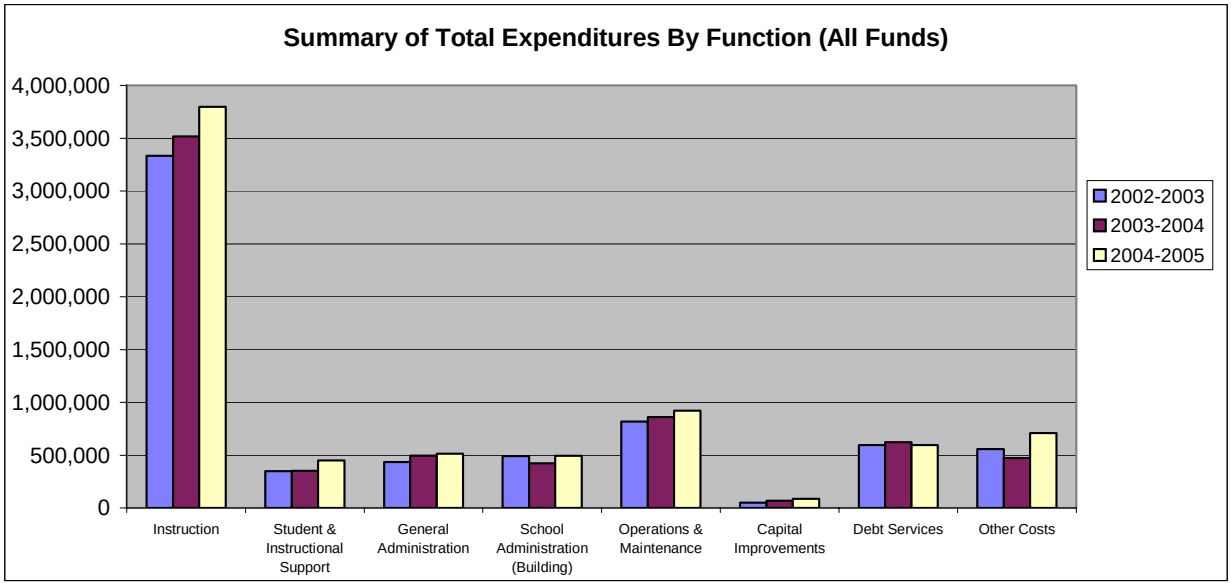
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,334,324	50%	3,515,763	52%	5%	3,798,335	50%	8%
Student & Instructional Support	348,510	5%	352,636	5%	1%	450,130	6%	28%
General Administration	435,706	7%	495,170	7%	14%	515,188	7%	4%
School Administration (Building)	490,370	7%	422,558	6%	-14%	492,935	7%	17%
Operations & Maintenance	818,381	12%	860,099	13%	5%	922,563	12%	7%
Capital Improvements	50,631	1%	69,577	1%	37%	85,000	1%	22%
Debt Services	595,355	9%	622,341	9%	5%	595,132	8%	-4%
Other Costs	556,355	8%	474,027	7%	-15%	708,875	9%	50%
Total Expenditures	6,629,632	100%	6,812,171	100%	3%	7,568,158	100%	11%
Amount per Pupil	$8,360		$8,645		3%	$9,703		12%

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.

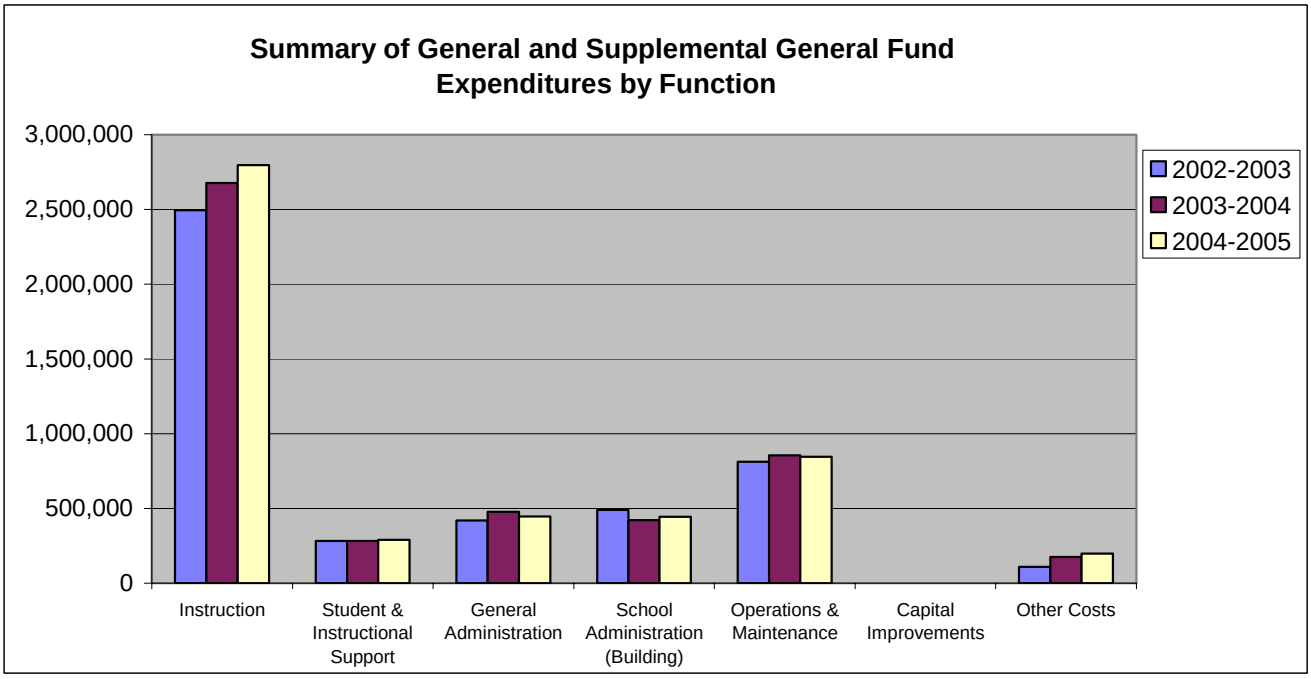
Further definition of what goes into each category:

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



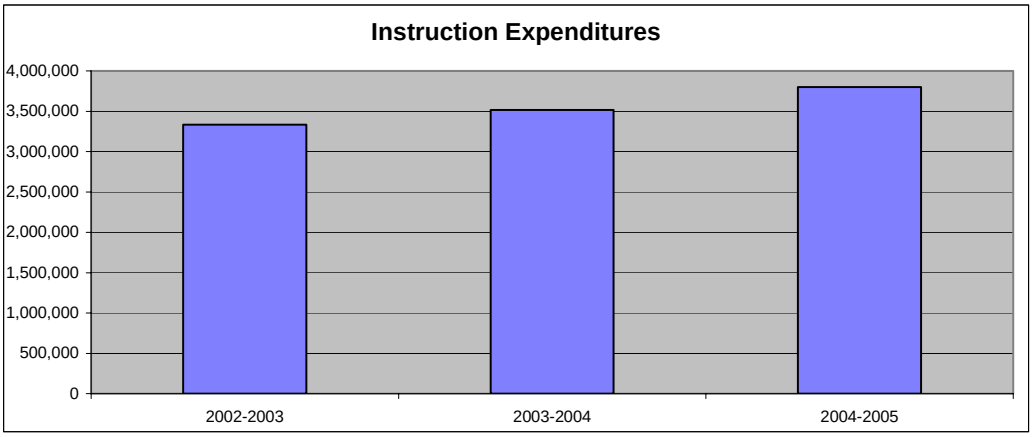
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,495,376	54%	2,675,213	55%	7%	2,796,457	56%	5%
Student & Instructional Support	284,039	6%	283,790	6%	0%	289,958	6%	2%
General Administration	420,941	9%	477,393	10%	13%	445,347	9%	-7%
School Administration (Building)	490,370	11%	422,558	9%	-14%	444,578	9%	5%
Operations & Maintenance	812,748	18%	854,147	17%	5%	845,349	17%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	109,320	2%	176,144	4%	61%	197,491	4%	12%
Total Expenditures	4,612,794	100%	4,889,245	100%	6%	5,019,180	100%	3%
Amount per Pupil	$5,817		$6,205		7%	$6,435		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,240,183		2,181,254	-3%		2,178,849	0%
Federal Funds	66,444		59,645	-10%		53,779	-10%
Supplemental General	255,193		493,959	94%		617,608	25%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	10,144		28,076	177%		40,000	42%
Driver Education	11,622		15,237	31%		22,600	48%
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	521,989		493,021	-6%		525,947	7%
Technology Education	0						
Transportation	0						
Vocational Education	198,552		219,171	10%		222,925	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						136,627	
Contingency Reserve	0		11,957	0%			
Text Book & Student Material	30,197		13,443	-55%			
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	3,334,324		3,515,763	5%		3,798,335	8%
Enrollment (FTE)*	793.0		788.0	-1%		780.0	-1%
Amount per Pupil	4,205		4,462	6%		4,870	9%
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	3,334,324		3,515,763	5%		3,798,335	8%



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.

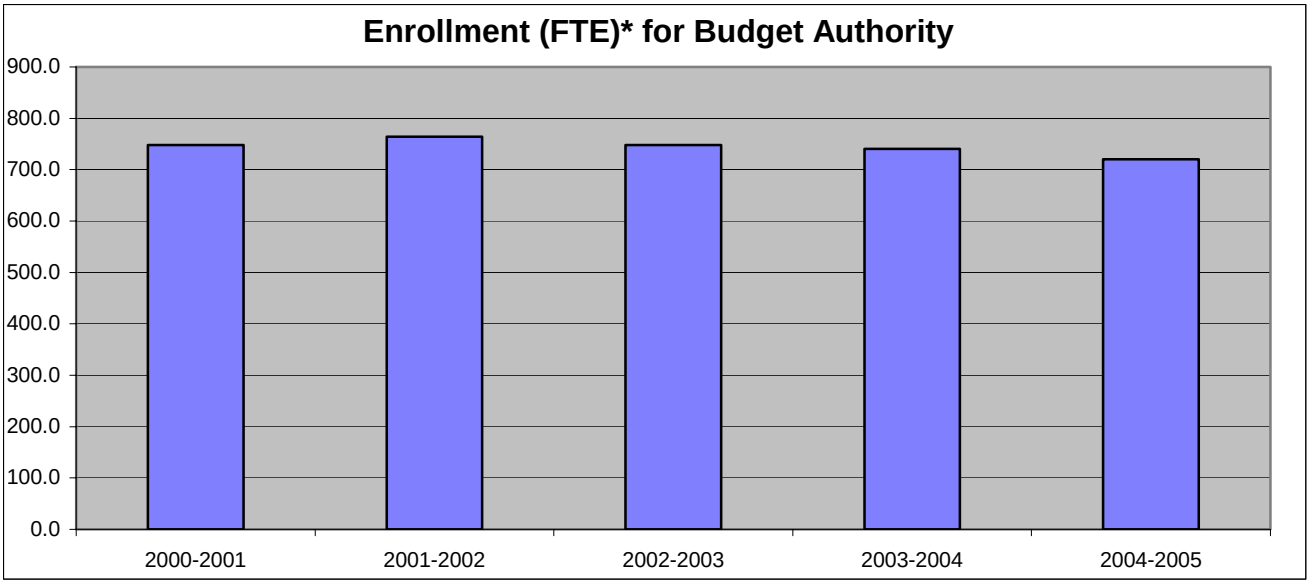
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

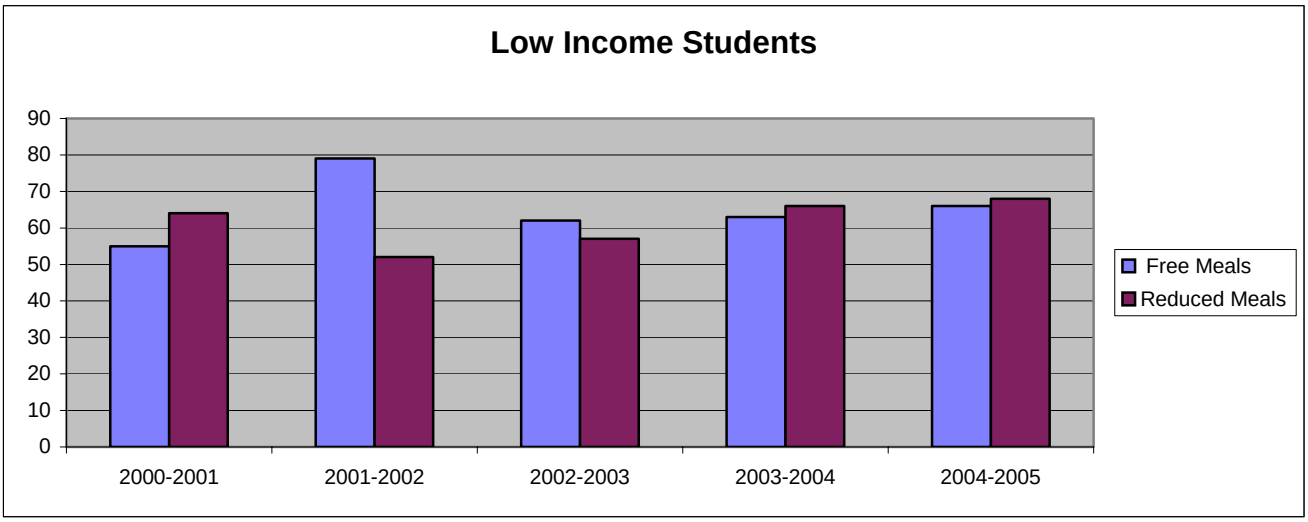
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,659,551	0	4,272,840	0		0	386,711
Supplemental General	1,164,888	93,602	636,029				435,257
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	455,000	469,215		0	20,000	100,000	99,507
Driver Training	36,796	28,000	5,796		0	3,000	0
Extraordinary School Program	0	0			0	0	0
Food Service	295,300	40,000	4,059	68,481	0	11,000	171,760
Professional Development	45,000	40,000	0	0	0	5,000	0
Parent Education Program	42,106	0	25,519	0	0	16,587	0
Summer School	0	0		0	0	0	0
Special Education	586,747	140,000	0	0	0	446,747	0
Vocational Education	222,925			0	0	222,925	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	1,185					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	213,330	0	213,330				
Bond and Interest #1	595,132	530,685	244,004		0		382,400
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	56,642	1,323	xxxxxxxxxxx	57,317	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,373,417	1,344,010	5,401,577	125,798	20,000	805,259	1,475,635
Less Transfers	805,259						
TOTAL Budget Expenditures	$7,568,158						

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)*	748.0	764.5	2%	748.1	-2%	740.4	-1%	720.0	-3%
Number of Students - Free Meals	55	79	44%	62	-22%	63	2%	66	5%
Number of Students - Reduced Meals	64	52	-19%	57	10%	66	16%	68	3%

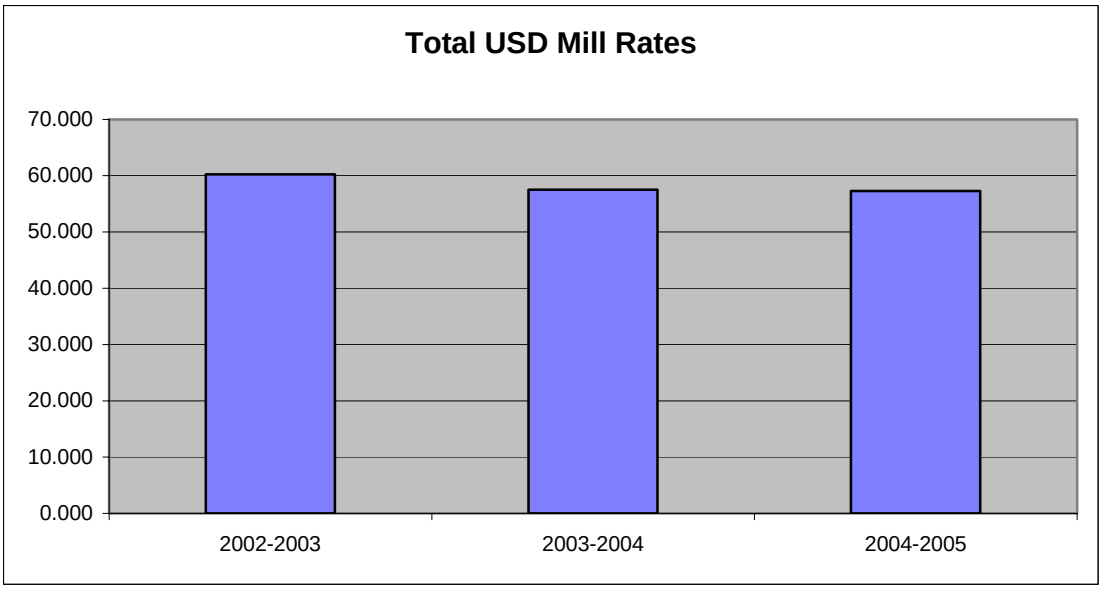




*FTE for state aid and budget authority purposes for general fund.

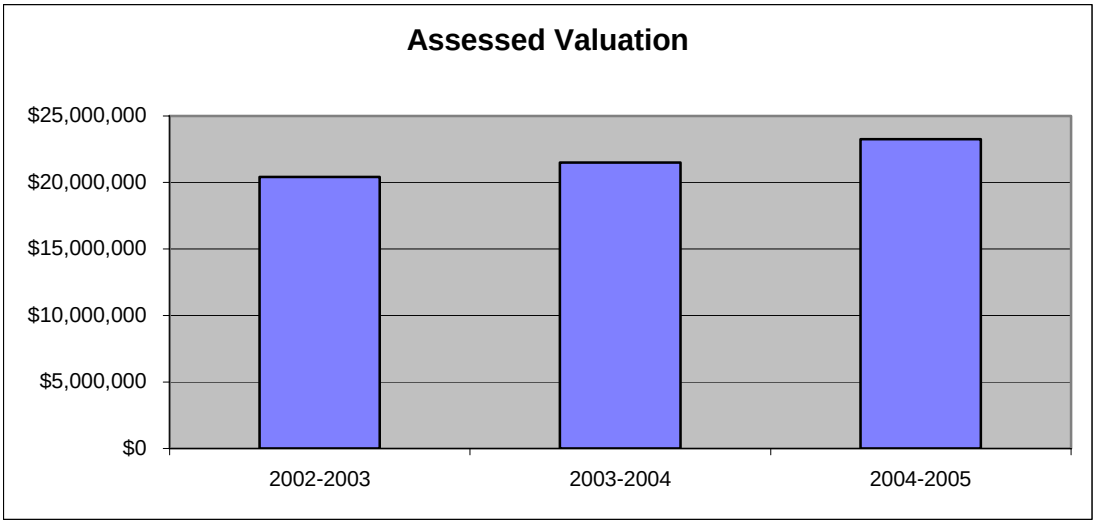
Miscellaneous Information
Mill Rates by Fund

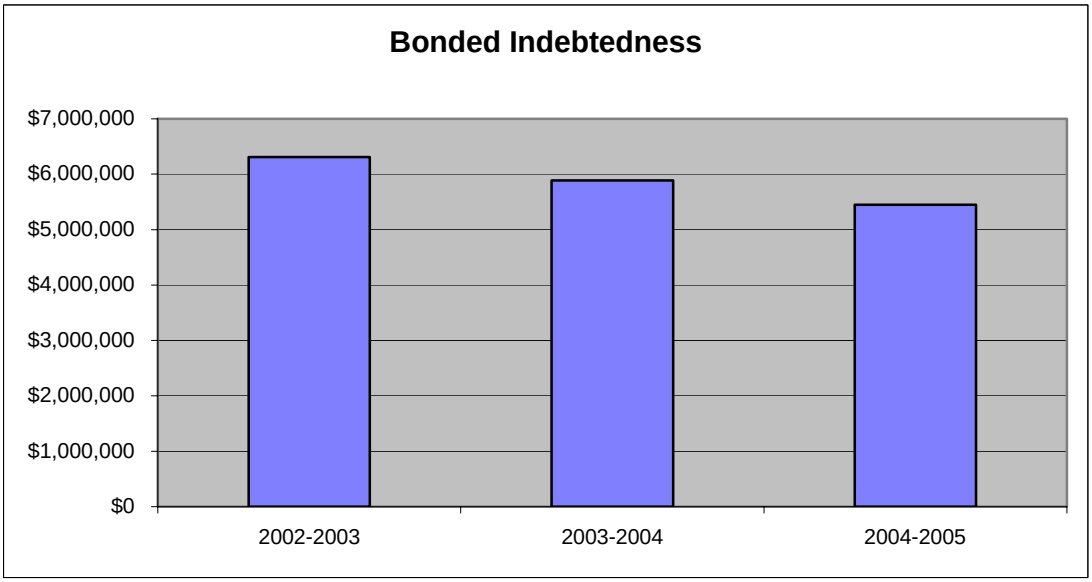
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	20.380	16.345	18.132
Adult Education	0.000	0.000	0.000
Capital Outlay	3.900	3.928	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	15.960	17.202	15.152
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	**60.240**	**57.475**	**57.284**
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	3.370	2.945	2.741
Recreation Commission Employee Benefit	0.000	0.490	0.481
TOTAL OTHER	**3.370**	**3.435**	**3.222**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$20,405,386	$21,479,580	$23,239,443
Bonded Indebtedness	6,307,310	5,885,000	5,450,000





USD# 268
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)	9.5	536,203	56,442	10.0	579,639	57,964	9.0	514,038	57,115
Teachers (Full Time)	53.0	2,233,442	42,140	51.5	2,199,959	42,718	52.0	2,048,973	39,403
Other Certified (Licensed) Personnel	5.0	221,302	44,260	5.0	215,960	43,192	5.0	205,674	41,135
Classified Personnel	34.7	809,377	23,325	33.9	808,661	23,854	34.0	773,799	22,759
Substitutes/Temporary Help	XXXXXXX	70,221	XXXXXXXXXXX	XXXXXXX	71,500	XXXXXXXXXXX	XXXXXXX	71,500	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