Budget at a Glance

2005 - 2006

LeRoy-Gridley

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Summary of Total Expenditures By Function
(All Funds)

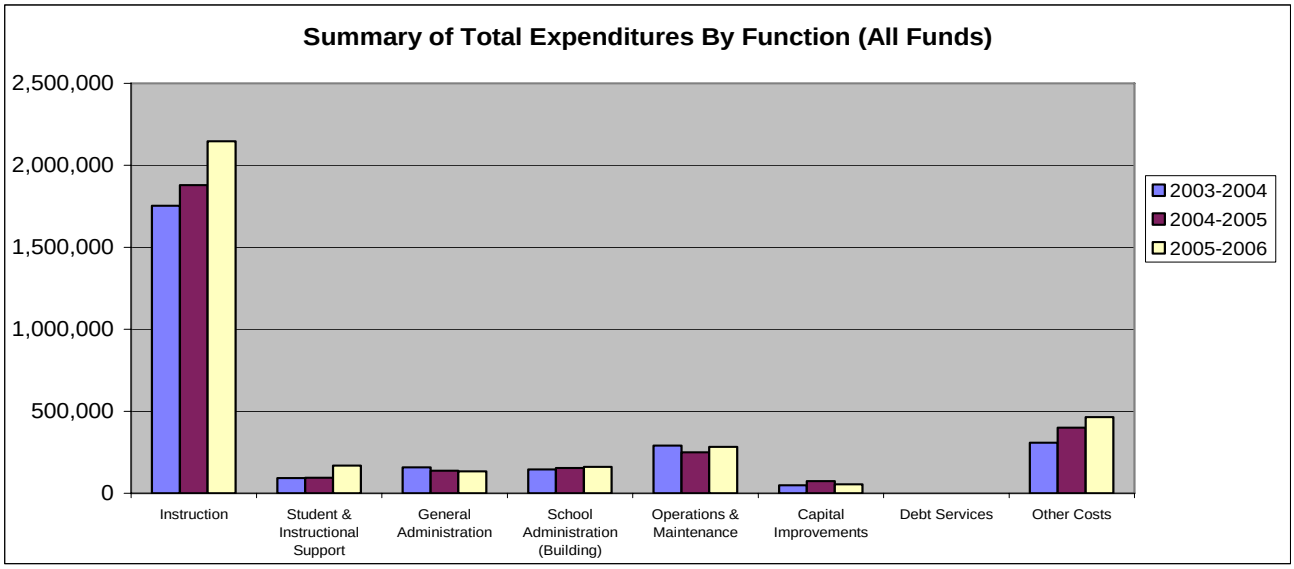
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,753,514	63%	1,879,520	63%	7%	2,147,801	63%	14%
Student & Instructional Support	93,846	3%	94,706	3%	1%	170,072	5%	80%
General Administration	158,933	6%	137,984	5%	-13%	134,239	4%	-3%
School Administration (Building)	146,258	5%	154,745	5%	6%	161,981	5%	5%
Operations & Maintenance	290,486	10%	249,505	8%	-14%	283,849	8%	14%
Capital Improvements	48,425	2%	74,199	2%	53%	55,000	2%	-26%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	309,096	11%	400,734	13%	30%	464,635	14%	16%
Total Expenditures	2,800,558	100%	2,991,393	100%	7%	3,417,577	100%	14%
Amount per Pupil	$9,624		$10,878		13%	$13,670		26%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, 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, 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.

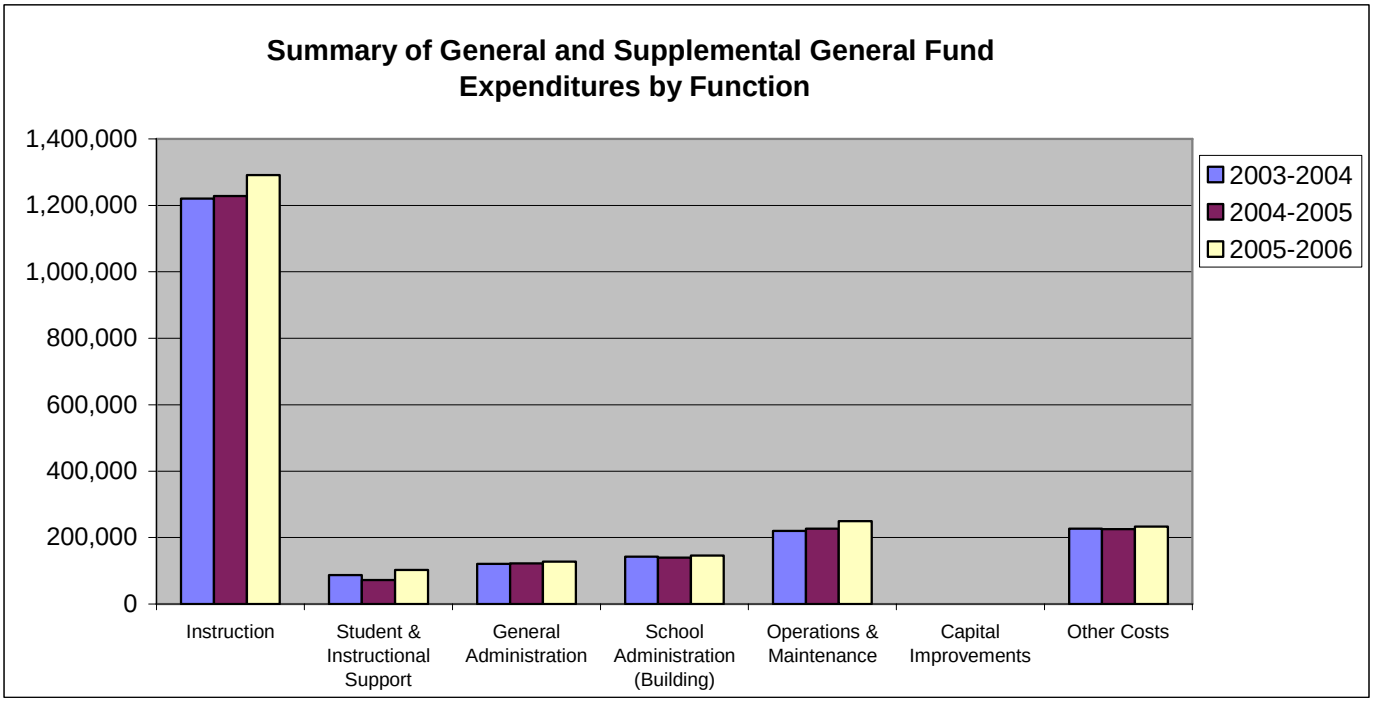
Further definition of what goes into each category:

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



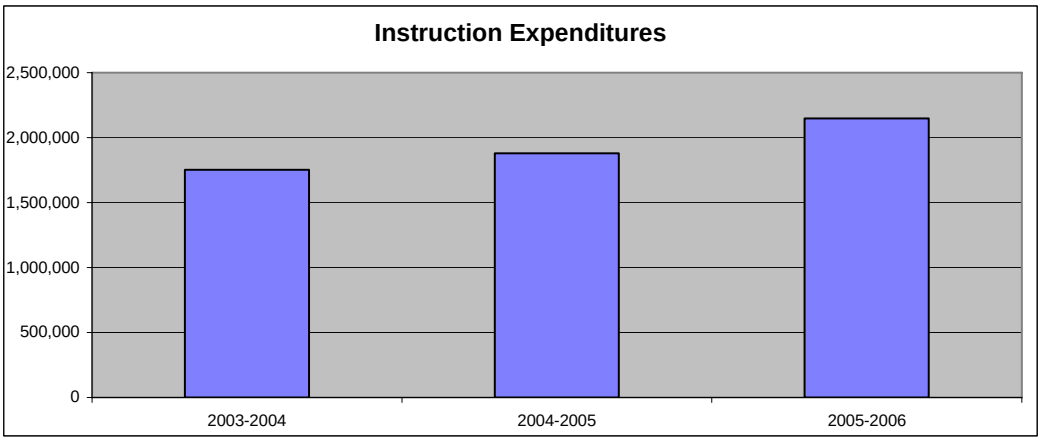
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,220,823	60%	1,228,173	61%	1%	1,291,390	60%	5%
Student & Instructional Support	87,601	4%	72,470	4%	-17%	102,660	5%	42%
General Administration	120,449	6%	122,819	6%	2%	127,600	6%	4%
School Administration (Building)	142,567	7%	139,626	7%	-2%	146,028	7%	5%
Operations & Maintenance	220,363	11%	226,781	11%	3%	249,276	12%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	226,909	11%	225,211	11%	-1%	233,000	11%	3%
Total Expenditures	2,018,712	100%	2,015,080	100%	0%	2,149,954	100%	7%
Amount per Pupil	$6,937		$7,328		6%	$8,600		17%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,153,809	1,165,308	1%	1,196,390	3%
Federal Funds	254,393	191,023	-25%	103,378	-46%
Supplemental General	67,014	62,865	-6%	95,000	51%
At Risk (4yr Old)				0	
At Risk (K-12)				50,000	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	22,395	102,907	360%	85,000	-17%
Driver Education	6,314	4,869	-23%	17,962	269%
Declining Enrollment				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	3,858	6,974	81%	17,890	157%
Special Education	220,662	261,707	19%	412,449	58%
Vocational Education	7,726	0	-100%	0	0%
Gifts/Grants	12,335	12,108	-2%	90,732	649%
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		67,809		79,000	17%
Contingency Reserve	0	0	0%		
Text Book & Student Material	5,008	3,950	-21%		
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	1,753,514	1,879,520	7%	2,147,801	14%
Enrollment (FTE)*	291.0	275.0	-5%	250.0	-9%
Amount per Pupil	6,026	6,835	13%	8,591	26%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,753,514	1,879,520	7%	2,147,801	14%



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

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

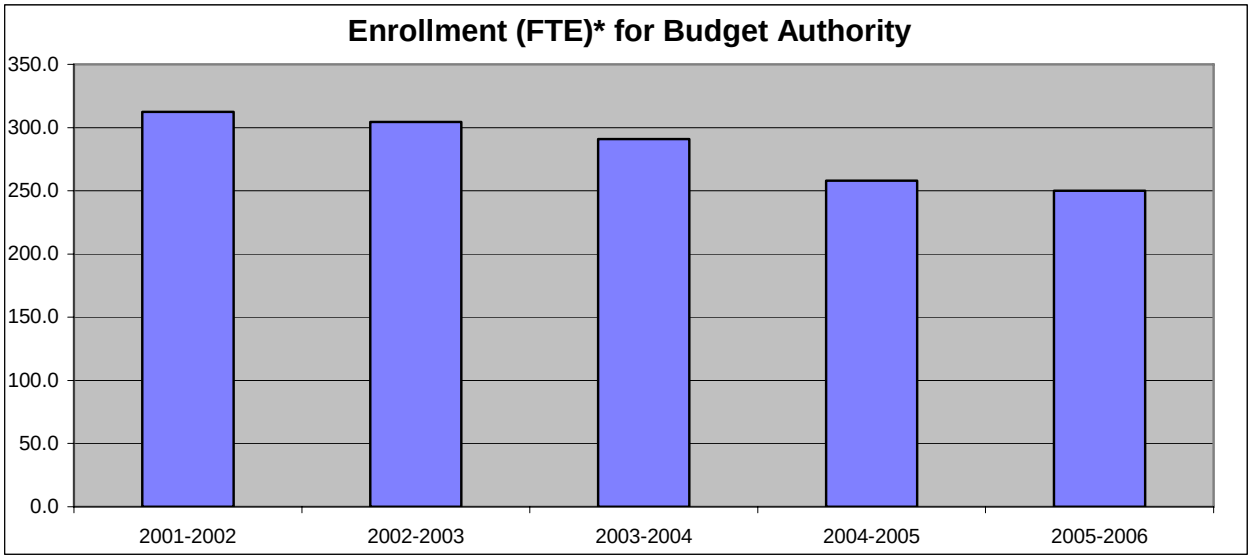
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

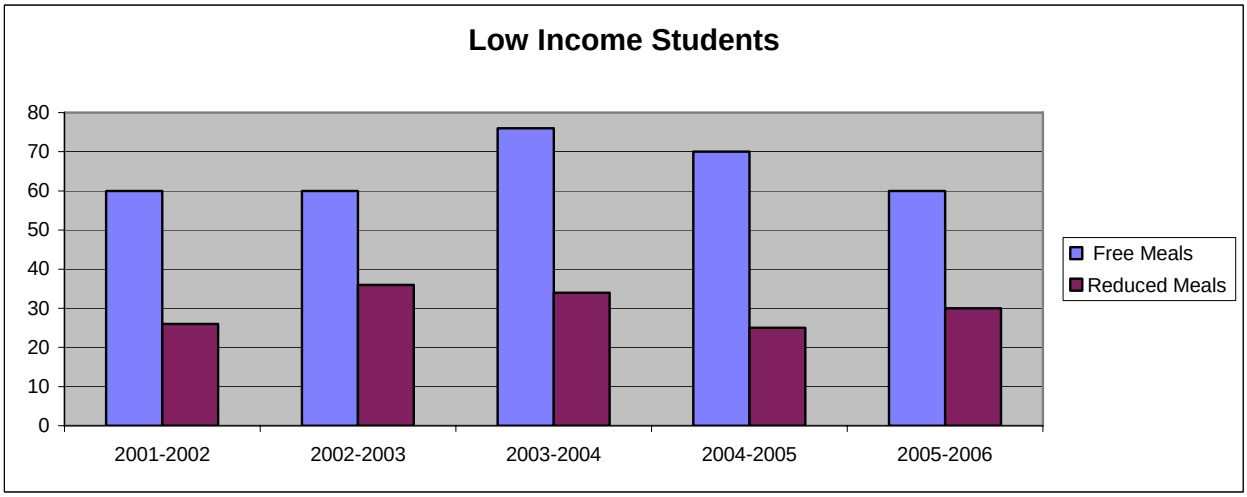
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,182,564	0	1,850,408	0		0	332,156
Supplemental General	330,000	20,859	12,903				296,238
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	50,000	0		0	0	32,110	17,890
Bilingual Education	0			0	0	0	0
Capital Outlay	223,739	139,420	0	0	0	0	84,319
Driver Training	20,212	11,612	3,600		2,000	3,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	198,535	50,370	1,644	45,091	0	40,000	61,430
Professional Development	11,112	5,487	625	0	5,000	0	0
Parent Education Program	9,600	4,600	0	0	5,000	0	0
Summer School	17,890	17,890		0	0	0	0
Special Education	442,849	155,349	0	0	0	287,500	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	90,732	90,732					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	99,576	0	99,576				
Tuition Reimbursement		0	0	0			0
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	103,378	23,136	xxxxxxxxxxx	80,242	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	3,780,187	519,455	1,968,756	125,333	12,000	362,610	792,033
Less Transfers	362,610						
TOTAL Budget Expenditures	$3,417,577						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	312.6	304.5	-3%	291.0	-4%	258.0	-11%	250.0	-3%
Number of Students - Free Meals	60	60	0%	76	27%	70	-8%	60	-14%
Number of Students - Reduced Meals	26	36	38%	34	-6%	25	-26%	30	20%

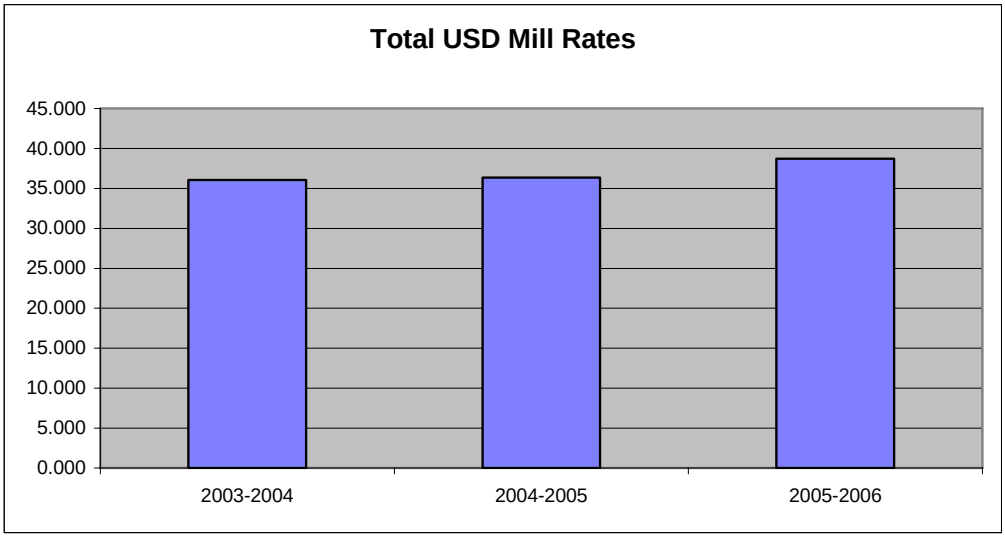




*FTE for state aid and budget authority purposes for general fund.

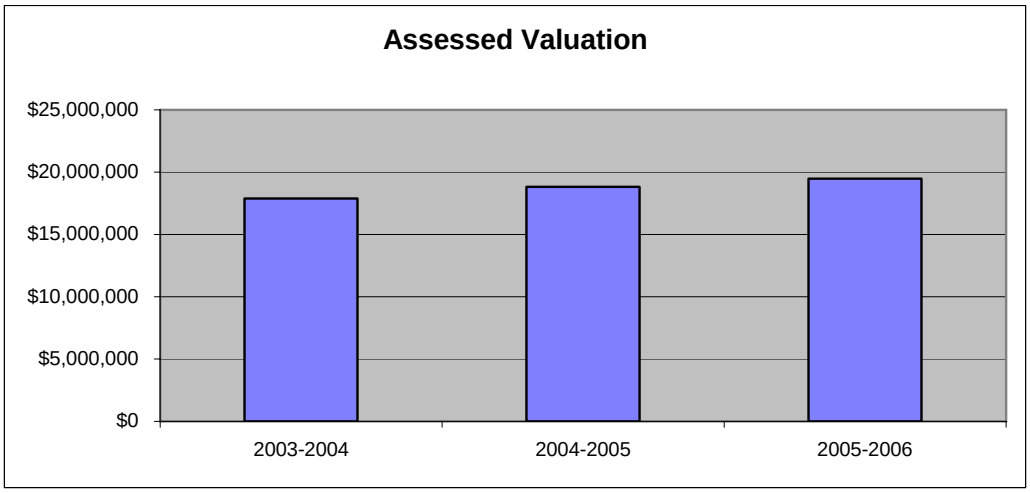
Miscellaneous Information
Mill Rates by Fund

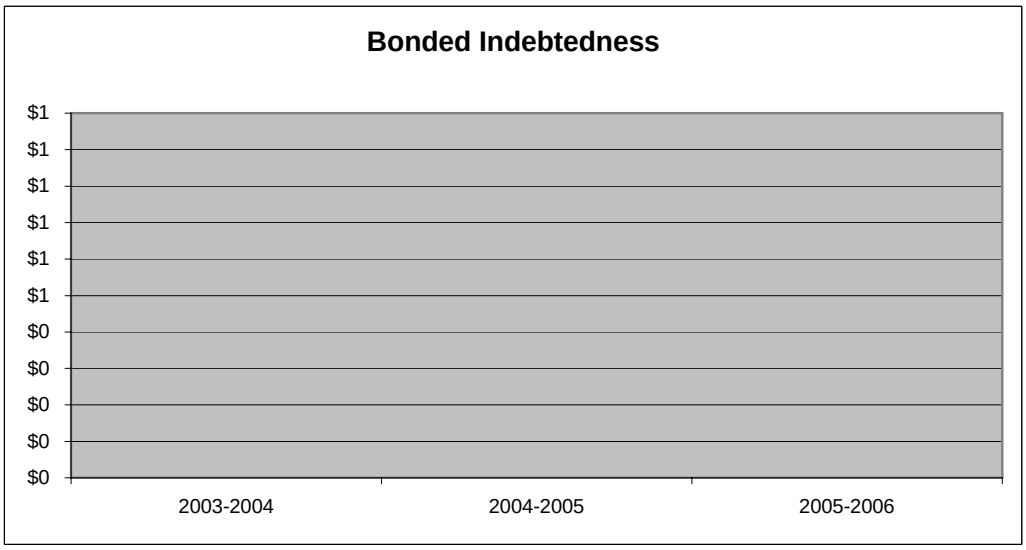
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	12.065	13.343	15.733
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.000	3.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**36.065**	**36.343**	**38.733**
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	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$17,880,539	$18,822,377	$19,463,850
Bonded Indebtedness	0	0	0





USD# 245
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	76,000	38,000	2.0	122,700	61,350	2.0	125,900	62,950
Teachers (Full Time)	31.0	1,098,438	35,433	30.0	1,076,928	35,898	29.0	1,120,000	38,621
Other Certified (Licensed) Personnel	2.5	58,150	23,260	2.5	67,466	26,986	2.5	75,000	30,000
Classified Personnel	16.0	295,068	18,442	17.0	348,166	20,480	17.0	439,000	25,824
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX	27,200	XXXXXXXXXXX	XXXXXXX	20,000	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