Budget at a Glance

2005 - 2006

Northeast

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Summary of Total Expenditures By Function
(All Funds)

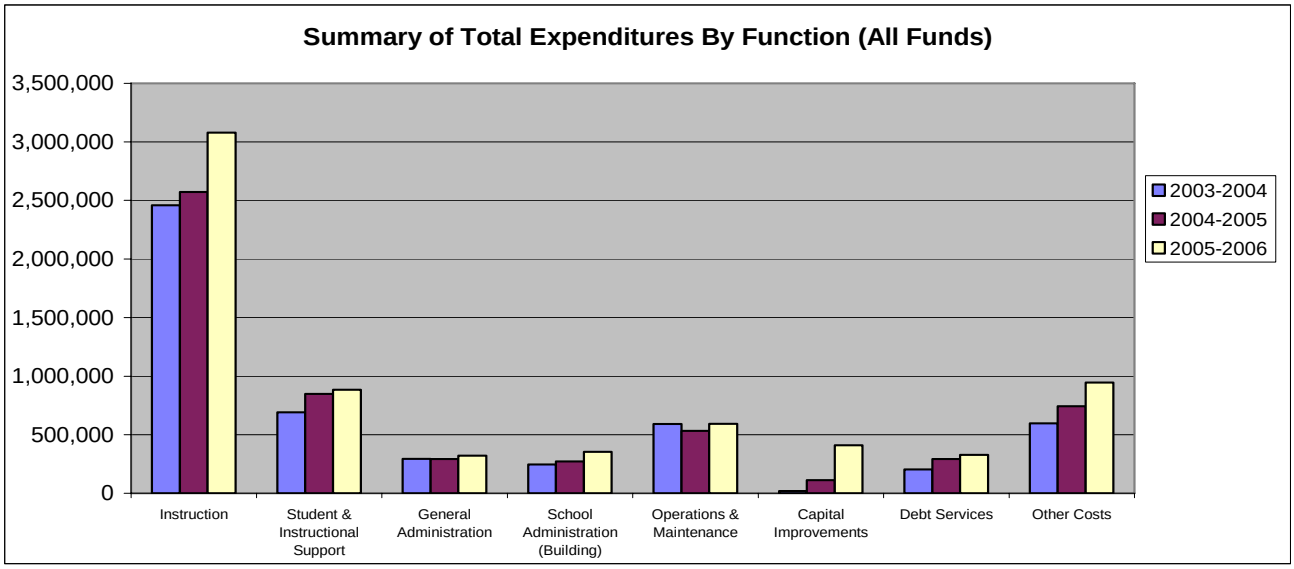
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,459,181	48%	2,571,421	45%	5%	3,078,334	45%	20%
Student & Instructional Support	691,855	14%	849,222	15%	23%	884,553	13%	4%
General Administration	293,677	6%	292,858	5%	0%	321,362	5%	10%
School Administration (Building)	245,482	5%	273,469	5%	11%	354,193	5%	30%
Operations & Maintenance	591,618	12%	532,891	9%	-10%	593,978	9%	11%
Capital Improvements	19,084	0%	113,666	2%	496%	410,000	6%	261%
Debt Services	204,898	4%	291,450	5%	42%	326,928	5%	12%
Other Costs	598,937	12%	745,135	13%	24%	945,397	14%	27%
Total Expenditures	5,104,732	100%	5,670,112	100%	11%	6,914,745	100%	22%
Amount per Pupil	$9,542		$9,930		4%	$12,110		22%

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.

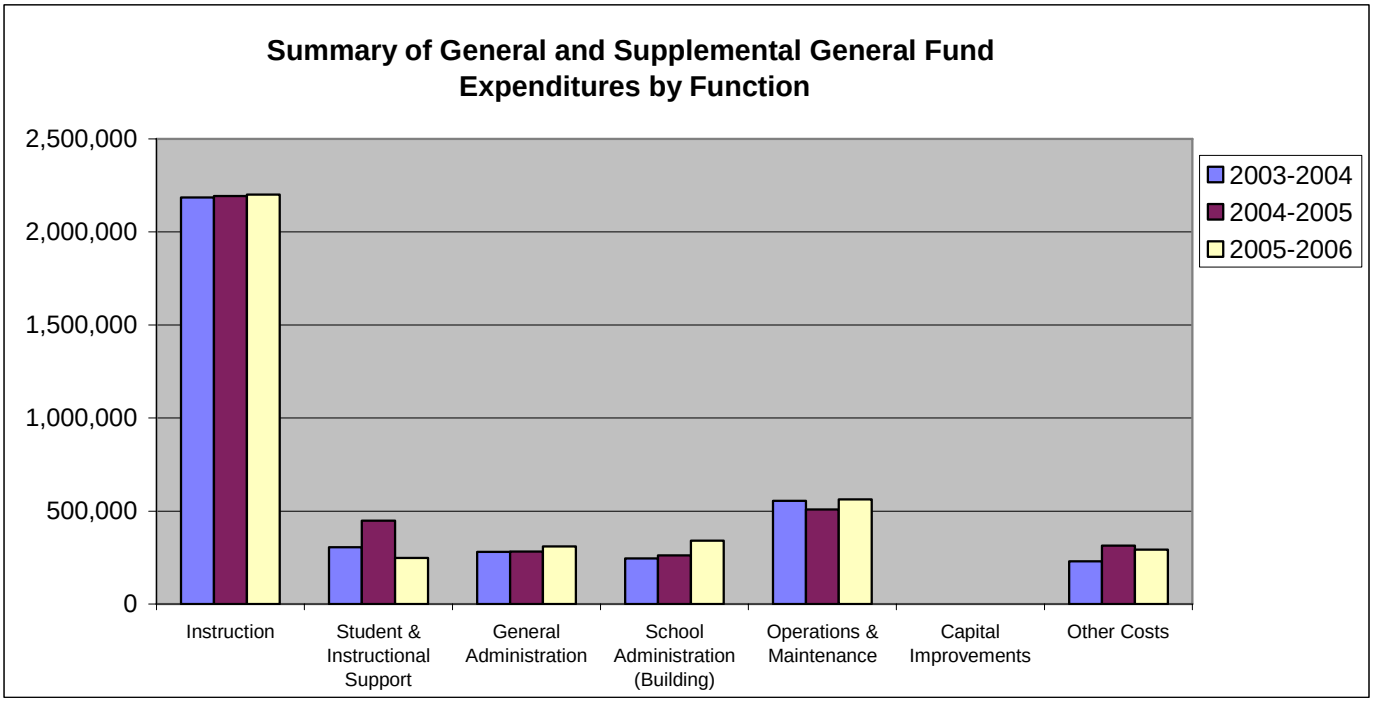
Further definition of what goes into each category:

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



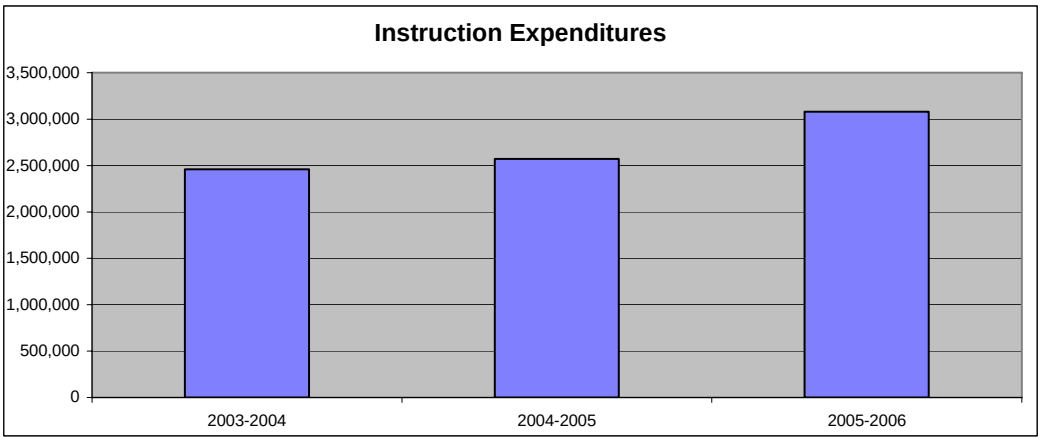
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,185,419	57%	2,192,691	55%	0%	2,201,245	56%	0%
Student & Instructional Support	305,636	8%	447,796	11%	47%	248,445	6%	-45%
General Administration	280,785	7%	281,640	7%	0%	310,150	8%	10%
School Administration (Building)	245,482	6%	262,131	7%	7%	340,700	9%	30%
Operations & Maintenance	555,254	15%	509,099	13%	-8%	562,975	14%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	230,248	6%	314,502	8%	37%	293,500	7%	-7%
Total Expenditures	3,802,824	100%	4,007,859	100%	5%	3,957,015	100%	-1%
Amount per Pupil	$7,108		$7,019		-1%	$6,930		-1%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,945,544		2,032,220	4%		1,936,245	-5%
Federal Funds	231,577		234,578	1%		208,614	-11%
Supplemental General	239,875		160,471	-33%		265,000	65%
At Risk (4yr Old)						35,525	
At Risk (K-12)						157,235	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	19,119		25,237	32%		100,000	296%
Driver Education	3,710		3,392	-9%		4,500	33%
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	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	19,356		19,545	1%		257,000	1215%
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			95,978			114,215	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
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	2,459,181		2,571,421	5%		3,078,334	20%
Enrollment (FTE)*	535.0		571.0	7%		571.0	0%
Amount per Pupil	4,597		4,503	-2%		5,391	20%
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	2,459,181		2,571,421	5%		3,078,334	20%



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.

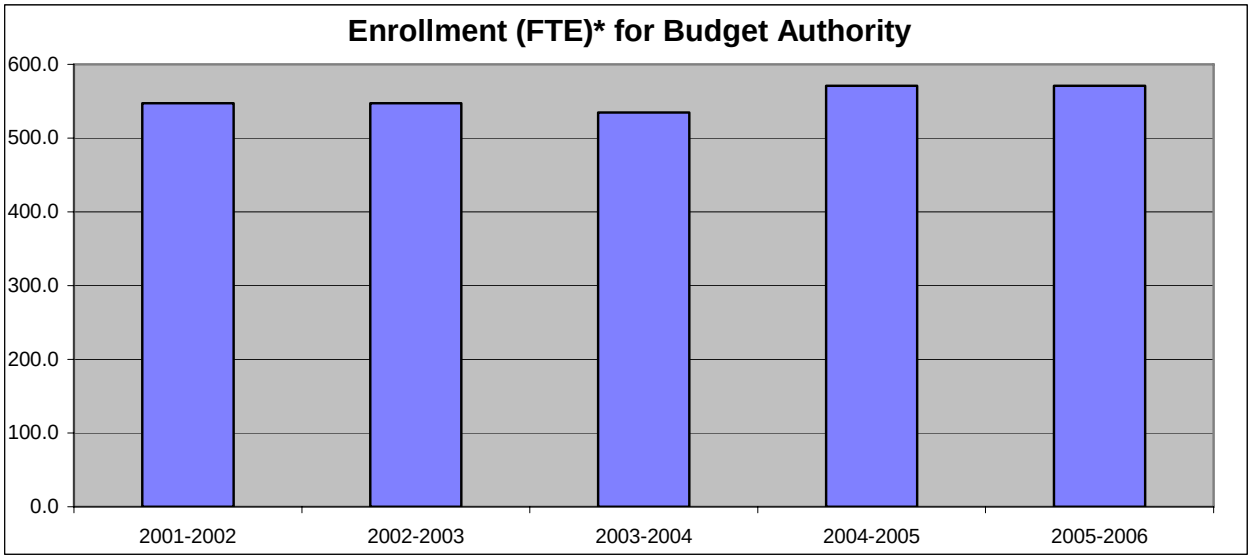
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

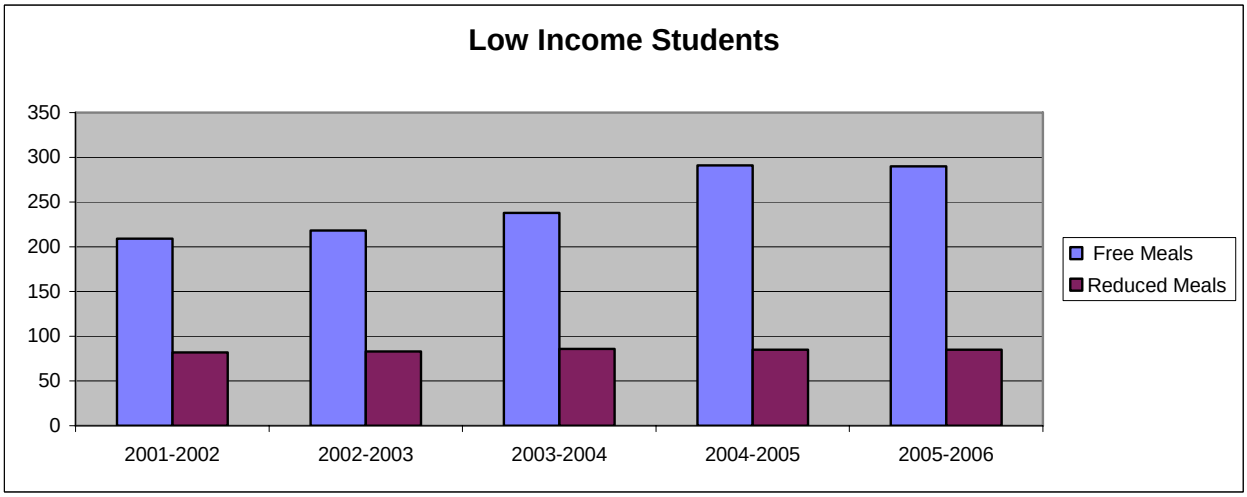
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	4,247,635	0	4,032,190	0		0	215,445
Supplemental General	1,127,322	16,959	767,368				342,995
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	35,525	0		0	0	35,525	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	372,322	0		0	10,000	362,322	0
Bilingual Education	0			0	0	0	0
Capital Outlay	510,000	441,347	0	0	12,000	140,420	5,000
Driver Training	5,200	10,760	2,000		0	3,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	453,600	106,024	3,408	177,141	15,000	80,000	89,854
Professional Development	30,000	13,923	938	0	0	31,075	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	558,500	145,332	0	0	0	508,600	0
Vocational Education	267,000			0	10,000	257,000	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	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	190,041	0	190,041				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	326,928	253,836	159,950		0		226,373
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	208,614	3,078	xxxxxxxxxxx	205,536	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	8,332,687	991,259	5,155,895	382,677	47,000	1,417,942	879,667
Less Transfers	1,417,942						
TOTAL Budget Expenditures	$6,914,745						

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)*	547.5	547.5	0%	535.0	-2%	571.0	7%	571.0	0%
Number of Students - Free Meals	209	218	4%	238	9%	291	22%	290	0%
Number of Students - Reduced Meals	82	83	1%	86	4%	85	-1%	85	0%

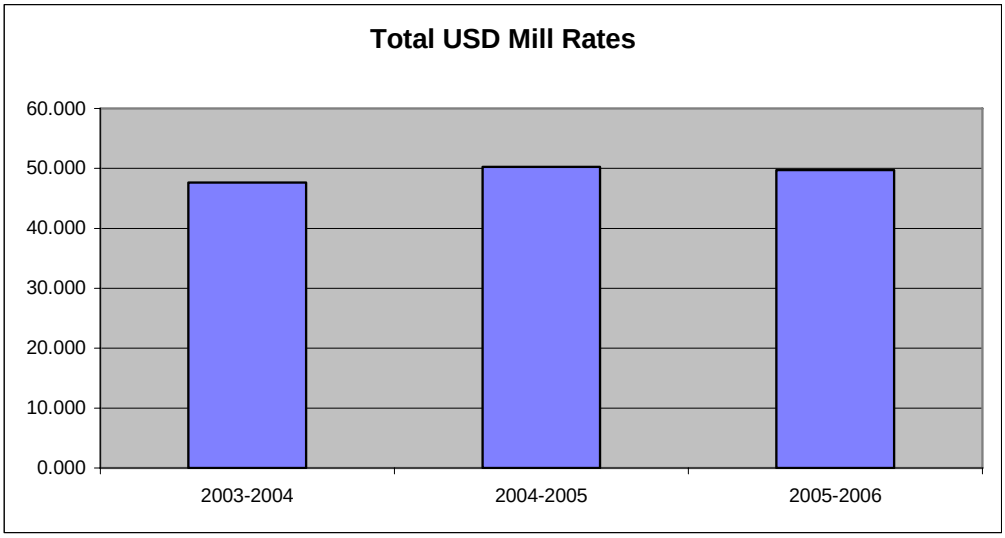




*FTE for state aid and budget authority purposes for general fund.

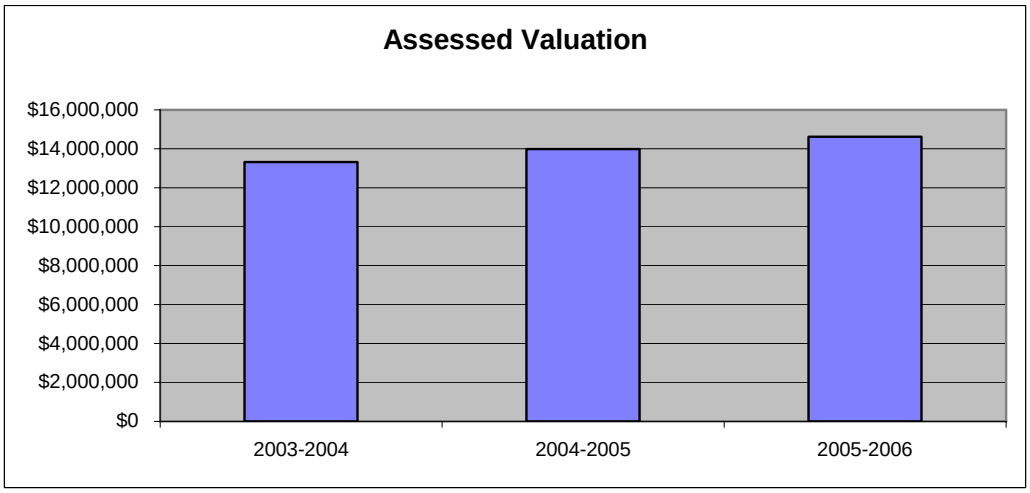
Miscellaneous Information
Mill Rates by Fund

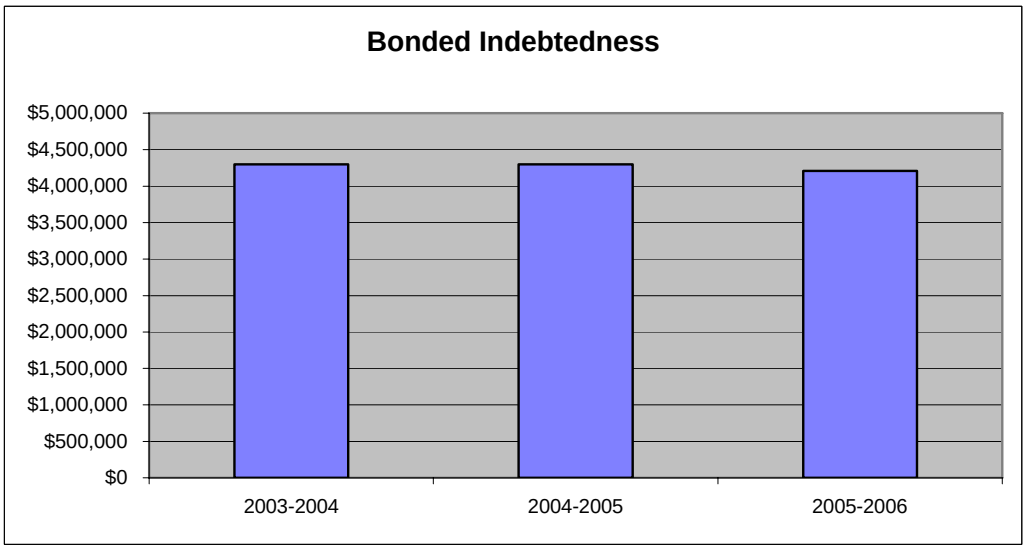
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	16.633	18.631	18.104
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	10.993	11.648	11.642
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	**47.626**	**50.279**	**49.746**
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	$13,323,410	$13,986,033	$14,620,754
Bonded Indebtedness	4,299,000	4,299,000	4,210,000





USD# 246
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)	3.0	240,655	80,218	3.0	246,233	82,078	4.0	306,964	76,741
Teachers (Full Time)	39.5	1,712,999	43,367	40.3	1,728,919	42,901	42.5	1,918,852	45,149
Other Certified (Licensed) Personnel	4.0	187,794	46,949	4.0	195,443	48,861	4.0	207,502	51,876
Classified Personnel	25.1	812,612	32,375	26.1	901,237	34,530	26.1	1,022,151	39,163
Substitutes/Temporary Help	XXXXXXX	41,105	XXXXXXXXXXX	XXXXXXX	85,912	XXXXXXXXXXX	XXXXXXX	0	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