Budget at a Glance

2004 - 2005

Northeast

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Summary of Total Expenditures By Function
(All Funds)

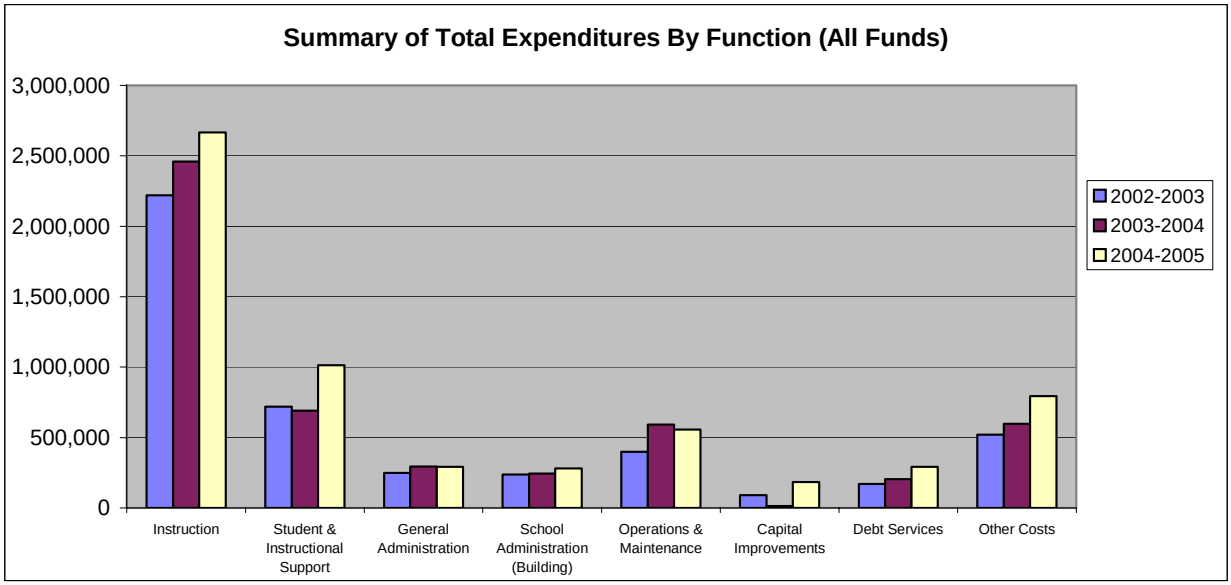
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,218,880	48%	2,459,181	48%	11%	2,664,883	44%	8%
Student & Instructional Support	719,134	16%	691,855	14%	-4%	1,014,837	17%	47%
General Administration	249,381	5%	293,677	6%	18%	291,575	5%	-1%
School Administration (Building)	236,615	5%	245,482	5%	4%	280,941	5%	14%
Operations & Maintenance	397,935	9%	591,618	12%	49%	555,679	9%	-6%
Capital Improvements	91,198	2%	13,709	0%	-85%	185,000	3%	1249%
Debt Services	170,748	4%	204,898	4%	20%	291,550	5%	42%
Other Costs	520,689	11%	598,937	12%	15%	793,858	13%	33%
Total Expenditures	4,604,580	100%	5,099,357	100%	11%	6,078,323	100%	19%
Amount per Pupil	$8,410		$9,532		13%	$10,952		15%

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.

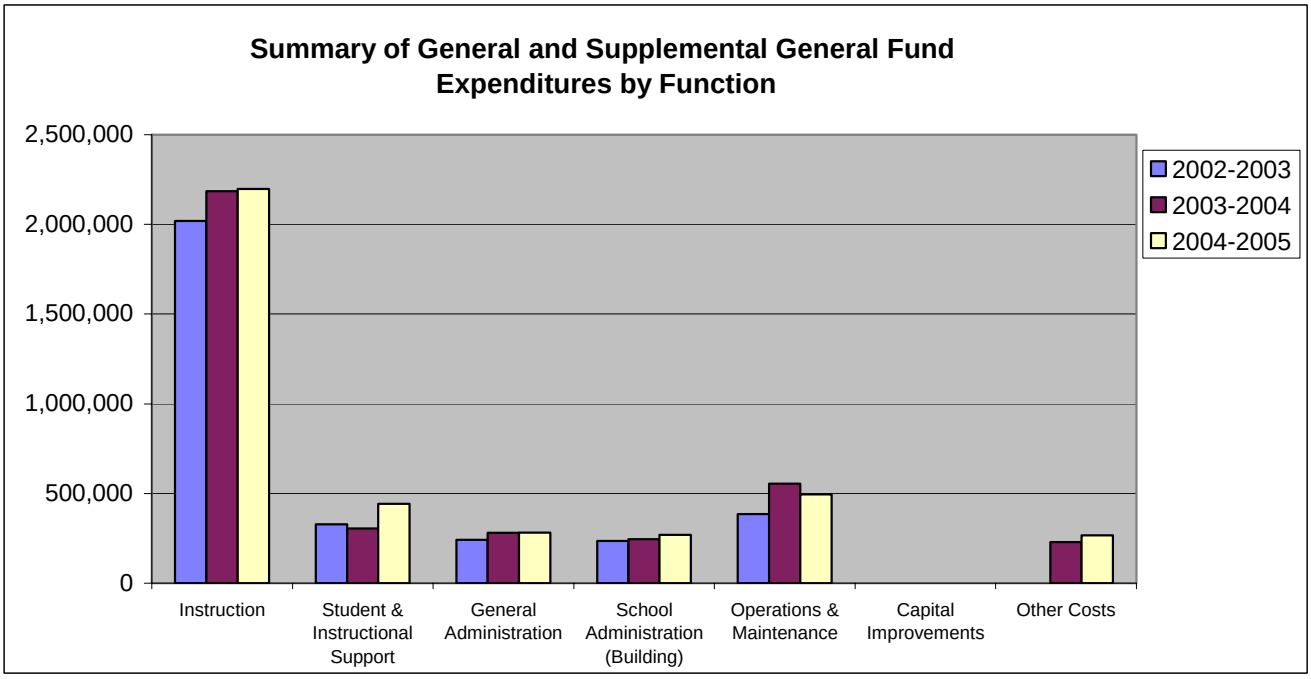
Further definition of what goes into each category:

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



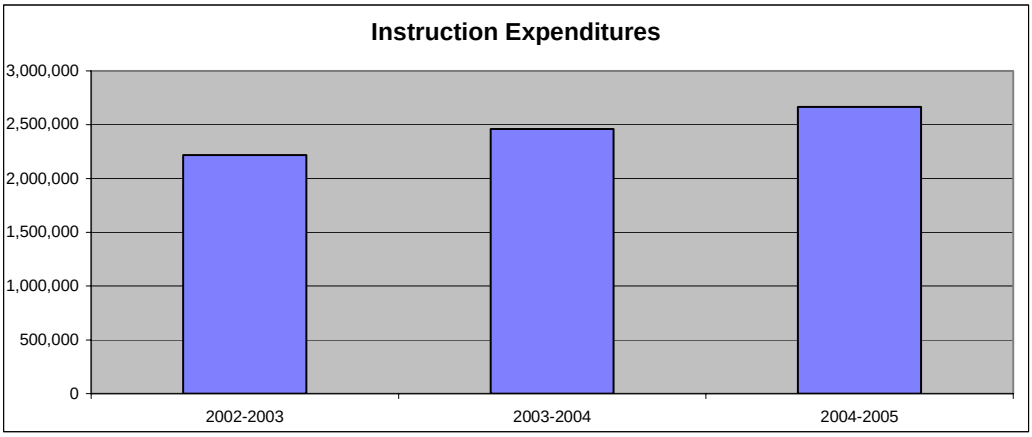
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,019,090	63%	2,185,419	57%	8%	2,197,112	56%	1%
Student & Instructional Support	328,111	10%	305,636	8%	-7%	443,350	11%	45%
General Administration	242,148	8%	280,785	7%	16%	282,150	7%	0%
School Administration (Building)	236,615	7%	245,482	6%	4%	269,600	7%	10%
Operations & Maintenance	385,013	12%	555,254	15%	44%	495,375	13%	-11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	230,248	6%	0%	266,200	7%	16%
Total Expenditures	3,210,977	100%	3,802,824	100%	18%	3,953,787	100%	4%
Amount per Pupil	$5,865		$7,108		21%	$7,124		0%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,945,461		1,945,544	0%		2,039,287	5%
Federal Funds	166,588		231,577	39%		242,112	5%
Supplemental General	73,629		239,875	226%		157,825	-34%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	15,196		19,119	26%		97,000	407%
Driver Education	4,521		3,710	-18%		12,656	241%
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%
Technology Education	0						
Transportation	0						
Vocational Education	13,485		19,356	44%		20,000	3%
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						96,003	
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	2,218,880		2,459,181	11%		2,664,883	8%
Enrollment (FTE)*	547.5		535.0	-2%		555.0	4%
Amount per Pupil	4,053		4,597	13%		4,802	4%
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	2,218,880		2,459,181	11%		2,664,883	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.

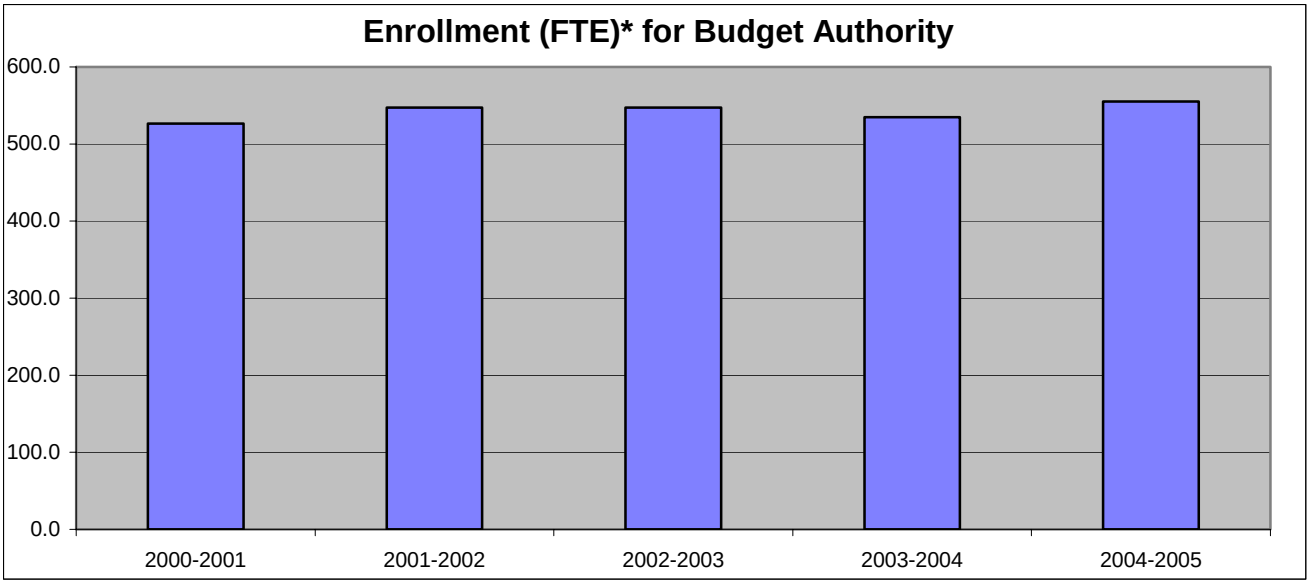
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

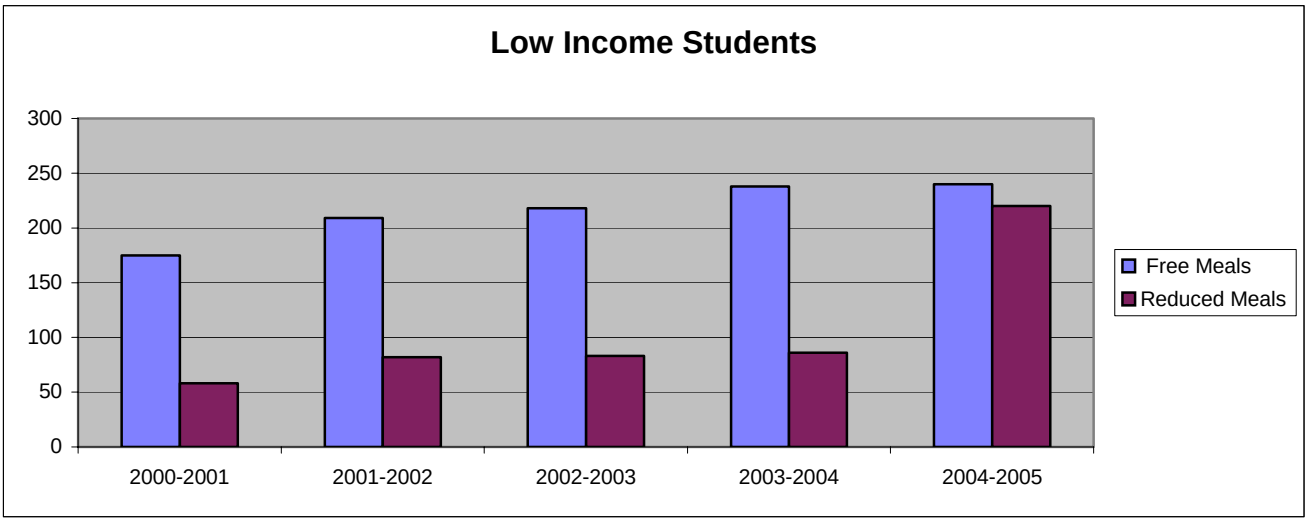
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,778,787	0	3,571,266	0		0	207,521
Supplemental General	700,000	0	418,720				281,280
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	382,000	449,225		0	6,000	0	25,750
Driver Training	14,656	12,556	2,100		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	409,230	97,996	2,819	130,453	10,000	70,000	97,962
Professional Development	12,756	12,756	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	589,269	154,629	0	0	0	435,000	0
Vocational Education	20,000			0	0	20,000	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	159,739	0	159,739				
Bond and Interest #1	291,550	173,164	134,067		0		226,399
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	245,336	27,504	xxxxxxxxxxx	217,832	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,603,323	927,830	4,288,711	348,285	16,000	525,000	838,912
Less Transfers	525,000						
TOTAL Budget Expenditures	$6,078,323						

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)*	526.5	547.5	4%	547.5	0%	535.0	-2%	555.0	4%
Number of Students - Free Meals	175	209	19%	218	4%	238	9%	240	1%
Number of Students - Reduced Meals	58	82	41%	83	1%	86	4%	220	156%

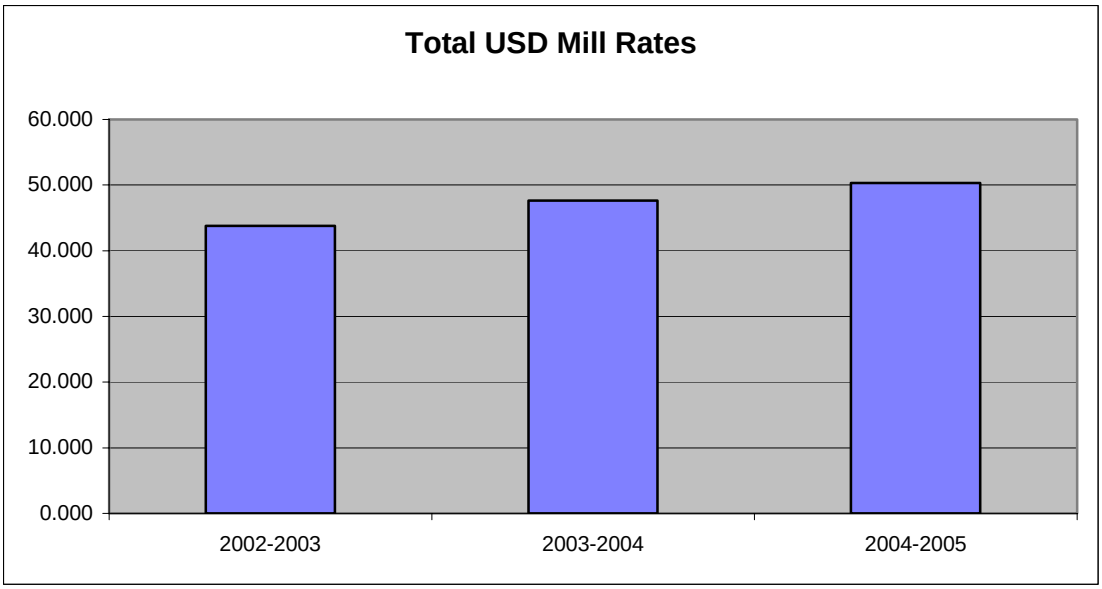




*FTE for state aid and budget authority purposes for general fund.

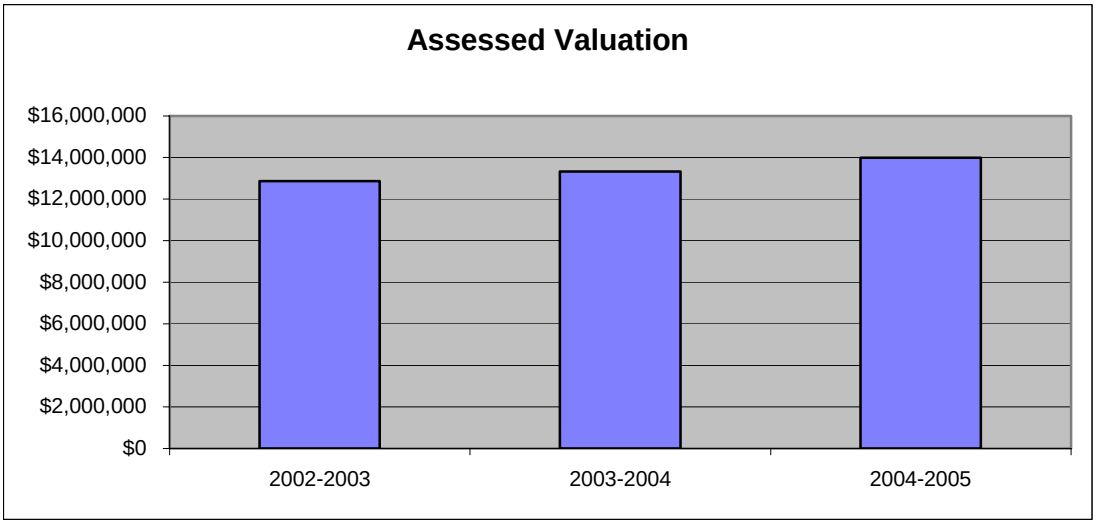
Miscellaneous Information
Mill Rates by Fund

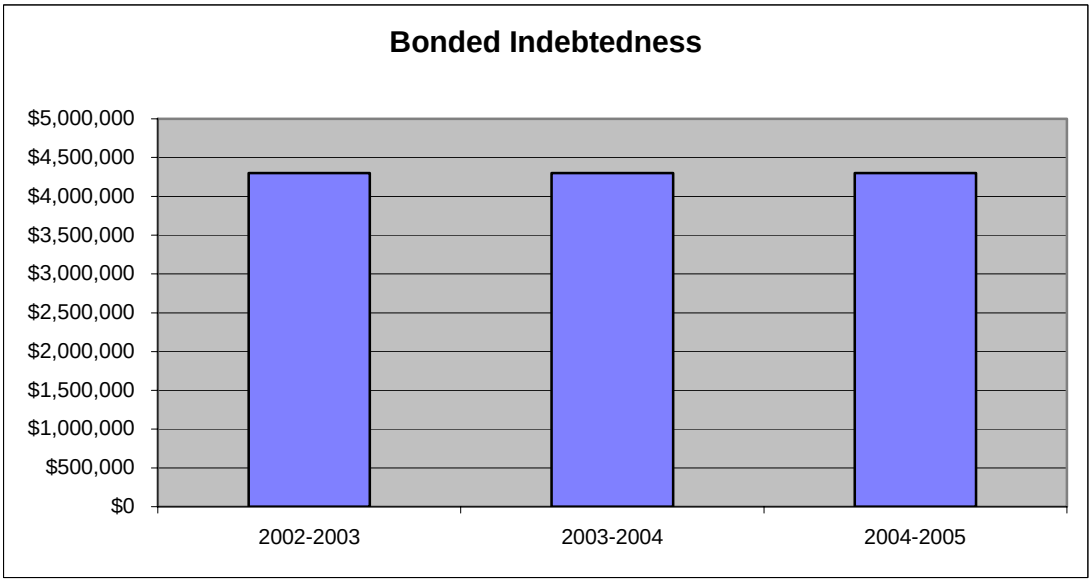
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	5.983	16.633	18.641
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	17.806	10.993	11.654
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	**43.789**	**47.626**	**50.295**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$12,858,461	$13,323,410	$13,977,978
Bonded Indebtedness	4,299,000	4,299,000	4,299,000





USD# 246
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)	3.0	223,103	74,368	3.0	240,655	80,218	3.0	231,632	77,211
Teachers (Full Time)	39.1	1,568,506	40,115	39.5	1,712,999	43,367	39.5	1,733,043	43,875
Other Certified (Licensed) Personnel	4.0	187,108	46,777	4.0	187,794	46,949	4.0	197,595	49,399
Classified Personnel	24.8	718,874	28,987	25.1	812,612	32,375	25.1	800,000	31,873
Substitutes/Temporary Help	XXXXXXX	62,744	XXXXXXXXXXX	XXXXXXX	41,105	XXXXXXXXXXX	XXXXXXX	43,537	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