Budget at a Glance

2005 - 2006

CLAFLIN SCHOOLS

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Summary of Total Expenditures By Function
(All Funds)

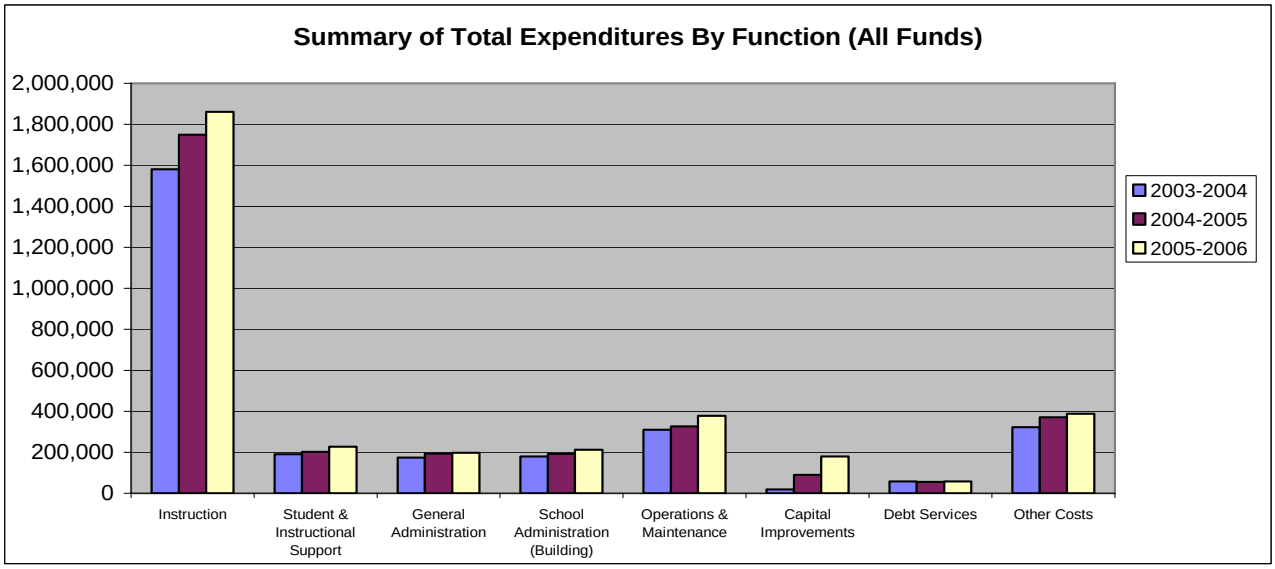
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,581,586	56%	1,749,440	55%	11%	1,860,840	53%	6%
Student & Instructional Support	191,397	7%	201,962	6%	6%	227,554	6%	13%
General Administration	175,249	6%	193,349	6%	10%	197,102	6%	2%
School Administration (Building)	179,379	6%	192,961	6%	8%	212,054	6%	10%
Operations & Maintenance	310,757	11%	326,044	10%	5%	377,924	11%	16%
Capital Improvements	18,551	1%	89,451	3%	382%	180,000	5%	101%
Debt Services	57,690	2%	55,564	2%	-4%	58,438	2%	5%
Other Costs	322,354	11%	370,943	12%	15%	388,453	11%	5%
Total Expenditures	2,836,963	100%	3,179,714	100%	12%	3,502,365	100%	10%
Amount per Pupil	$8,998		$10,529		17%	$12,036		14%

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.

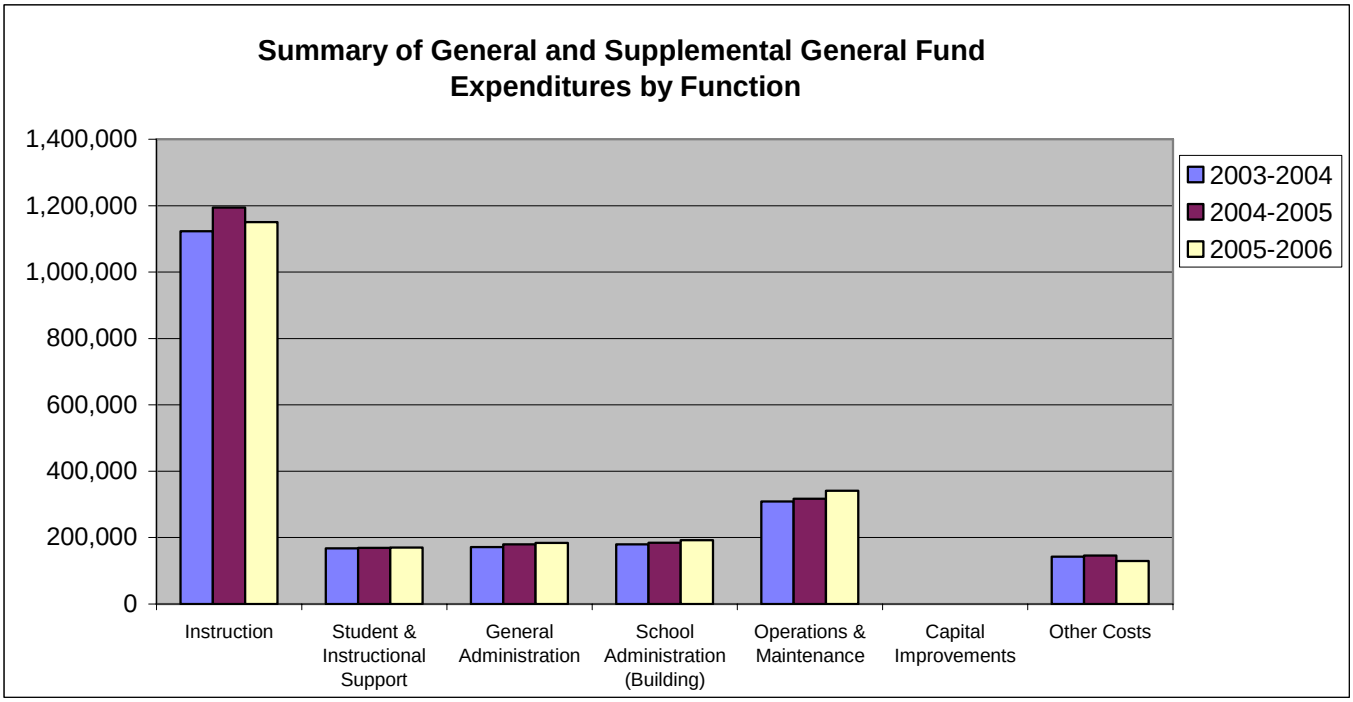
Further definition of what goes into each category:

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



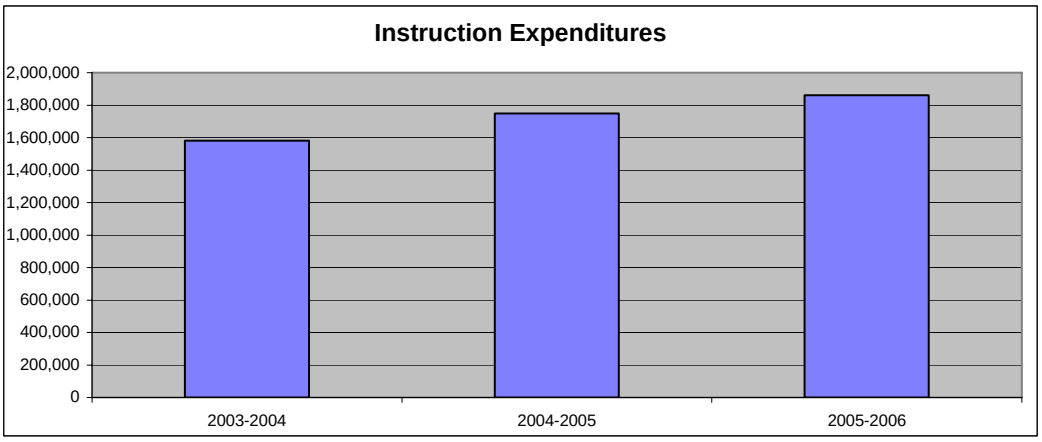
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,122,725	54%	1,194,716	55%	6%	1,150,235	53%	-4%
Student & Instructional Support	167,416	8%	168,929	8%	1%	170,510	8%	1%
General Administration	171,949	8%	179,661	8%	4%	184,100	8%	2%
School Administration (Building)	179,379	9%	184,882	8%	3%	192,722	9%	4%
Operations & Maintenance	308,828	15%	317,045	14%	3%	340,960	16%	8%
Capital Improvements	0	0%	376	0%	0%	0	0%	-100%
Other Costs	142,164	7%	145,853	7%	3%	129,125	6%	-11%
Total Expenditures	2,092,461	100%	2,191,462	100%	5%	2,167,652	100%	-1%
Amount per Pupil	$6,636		$7,256		9%	$7,449		3%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,014,392	1,039,716	2%	1,010,885	-3%
Federal Funds	91,303	79,927	-12%	55,245	-31%
Supplemental General	108,333	155,000	43%	139,350	-10%
At Risk (4yr Old)				0	
At Risk (K-12)				50,000	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	21,858	59,273	171%	131,055	121%
Driver Education	2,910	3,284	13%	3,820	16%
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	277,379	288,210	4%	324,352	13%
Vocational Education	65,411	71,091	9%	85,000	20%
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		52,469		61,133	17%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	470	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	1,581,586	1,749,440	11%	1,860,840	6%
Enrollment (FTE)*	315.3	302.0	-4%	291.0	-4%
Amount per Pupil	5,016	5,793	15%	6,395	10%
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	1,581,586	1,749,440	11%	1,860,840	6%



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.

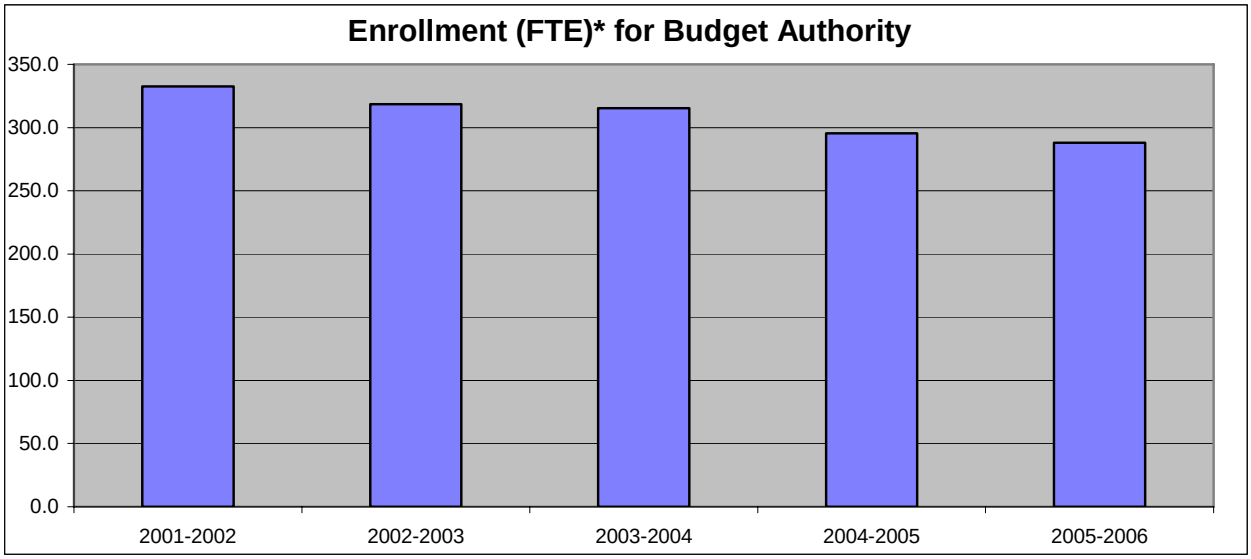
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

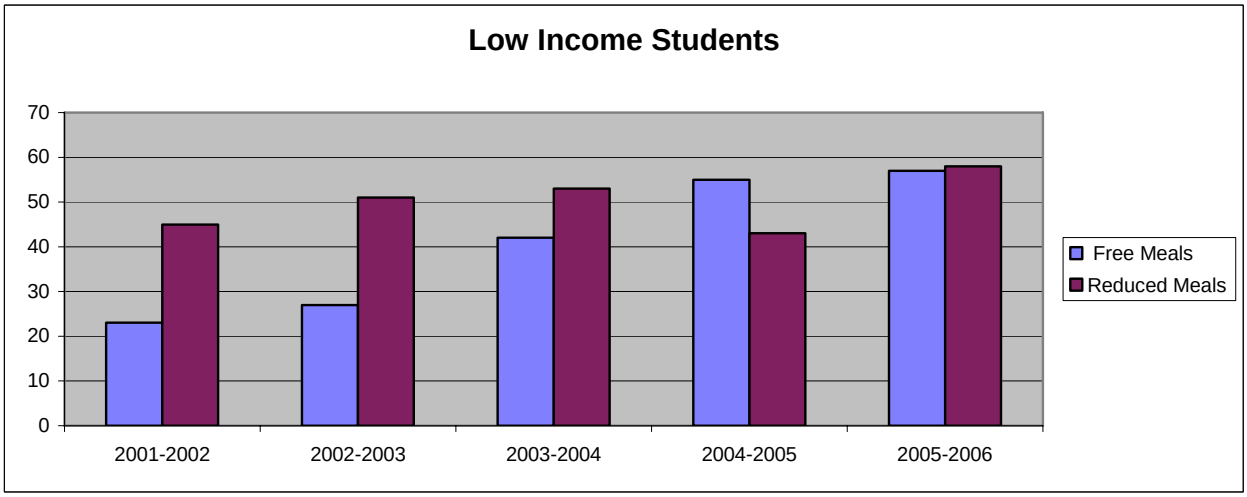
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,342,201	70	2,061,185	0		0	280,946
Supplemental General	355,000	25,842	137,030				192,128
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	3,500	45,000	1,500
Bilingual Education	0			0	0	0	0
Capital Outlay	416,055	267,015	17,807	0	17,000	45,000	69,233
Driver Training	10,500	10,339	2,000		0	0	2,200
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	175,903	39,753	1,882	44,814	5,000	20,000	64,454
Professional Development	29,219	13,755	1,464	0	0	14,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	360,302	39,753	0	0	0	320,549	0
Vocational Education	85,000			0	0	85,000	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	94,051	0	94,051				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	58,438	106,719	15,194		0		11,646
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	55,245	7,830	xxxxxxxxxxx	47,576	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,031,914	511,076	2,330,613	92,390	25,500	529,549	622,107
Less Transfers	529,549						
TOTAL Budget Expenditures	$3,502,365						

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)*	332.6	318.6	-4%	315.3	-1%	295.5	-6%	288.0	-3%
Number of Students - Free Meals	23	27	17%	42	56%	55	31%	57	4%
Number of Students - Reduced Meals	45	51	13%	53	4%	43	-19%	58	35%

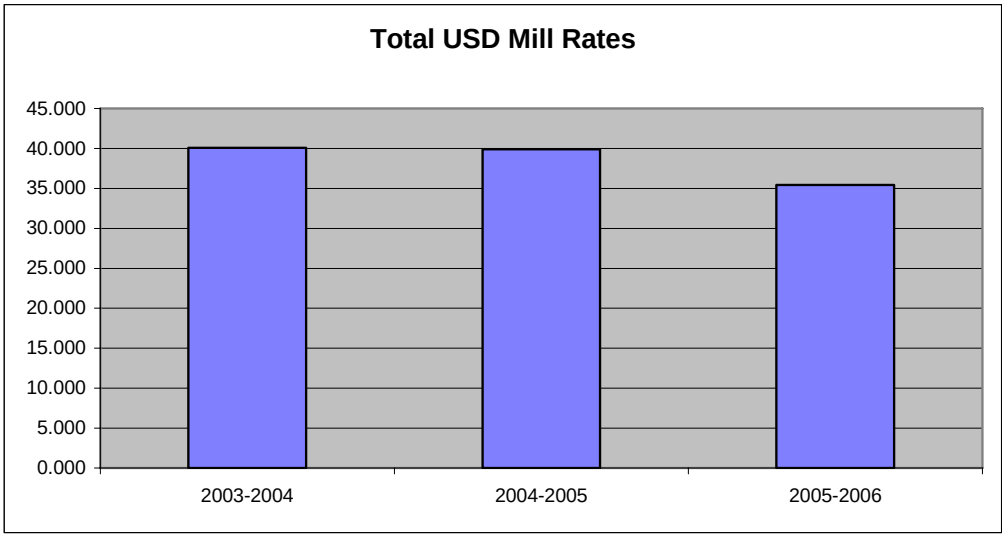




*FTE for state aid and budget authority purposes for general fund.

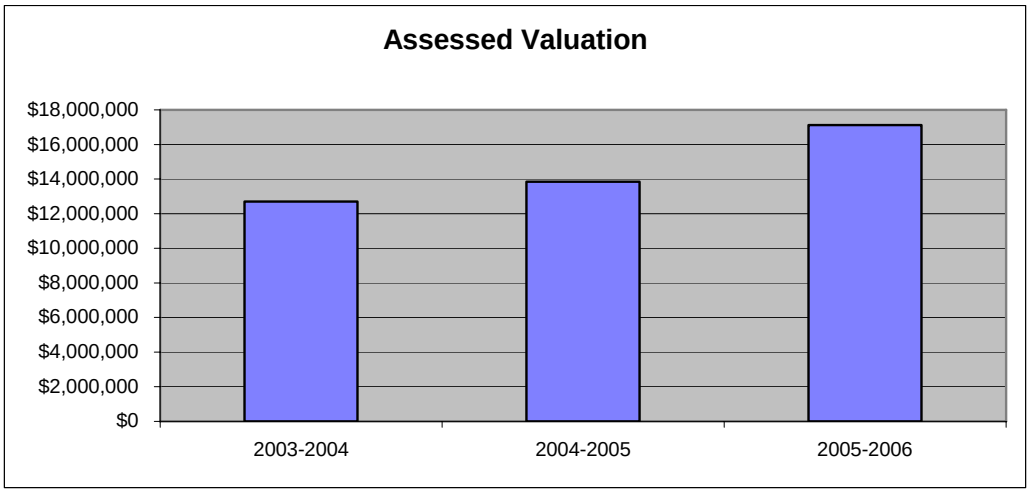
Miscellaneous Information
Mill Rates by Fund

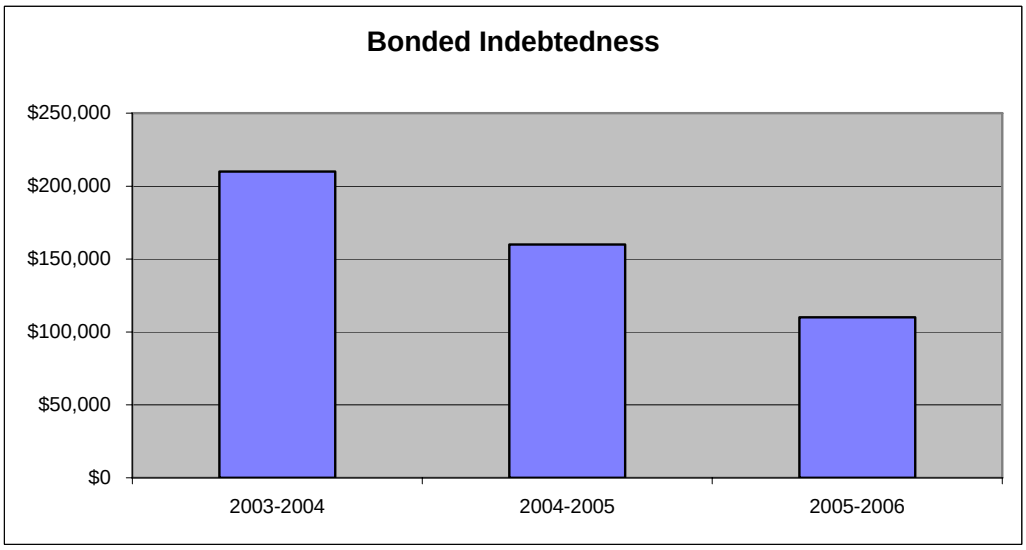
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	11.756	12.683	11.445
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.301	3.188	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	**40.057**	**39.871**	**35.445**
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	1.000	1.000	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**1.000**	**1.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$12,698,014	$13,853,907	$17,121,665
Bonded Indebtedness	210,000	160,000	110,000





USD# 354
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	179,976	59,992	3.0	186,251	62,084	3.0	194,651	64,884
Teachers (Full Time)	25.0	959,533	38,381	24.0	922,030	38,418	23.0	933,000	40,565
Other Certified (Licensed) Personnel	3.0	109,659	36,553	3.0	108,761	36,254	3.0	112,700	37,567
Classified Personnel	22.0	424,623	19,301	21.0	408,123	19,434	21.0	413,913	19,710
Substitutes/Temporary Help	XXXXXXX	41,634	XXXXXXXXXXX	XXXXXXX	74,902	XXXXXXXXXXX	XXXXXXX	65,000	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