Budget at a Glance

2005 - 2006

Clay County Schools

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Summary of Total Expenditures By Function
(All Funds)

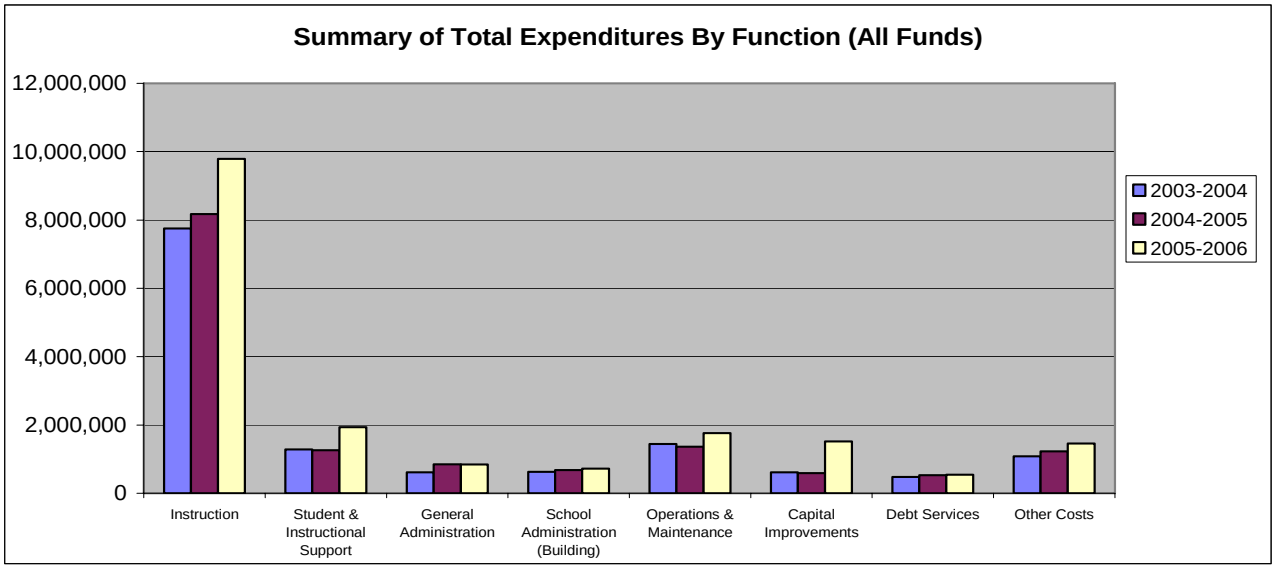
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	7,756,316	56%	8,168,477	56%	5%	9,787,290	53%	20%
Student & Instructional Support	1,282,036	9%	1,264,077	9%	-1%	1,939,665	10%	53%
General Administration	615,316	4%	847,320	6%	38%	842,166	5%	-1%
School Administration (Building)	633,303	5%	683,691	5%	8%	722,731	4%	6%
Operations & Maintenance	1,446,077	10%	1,363,688	9%	-6%	1,764,883	9%	29%
Capital Improvements	612,996	4%	589,013	4%	-4%	1,521,463	8%	158%
Debt Services	481,560	3%	527,860	4%	10%	545,833	3%	3%
Other Costs	1,084,442	8%	1,230,727	8%	13%	1,454,567	8%	18%
Total Expenditures	13,912,046	100%	14,674,853	100%	5%	18,578,598	100%	27%
Amount per Pupil	$9,259		$10,349		12%	$13,139		27%

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.

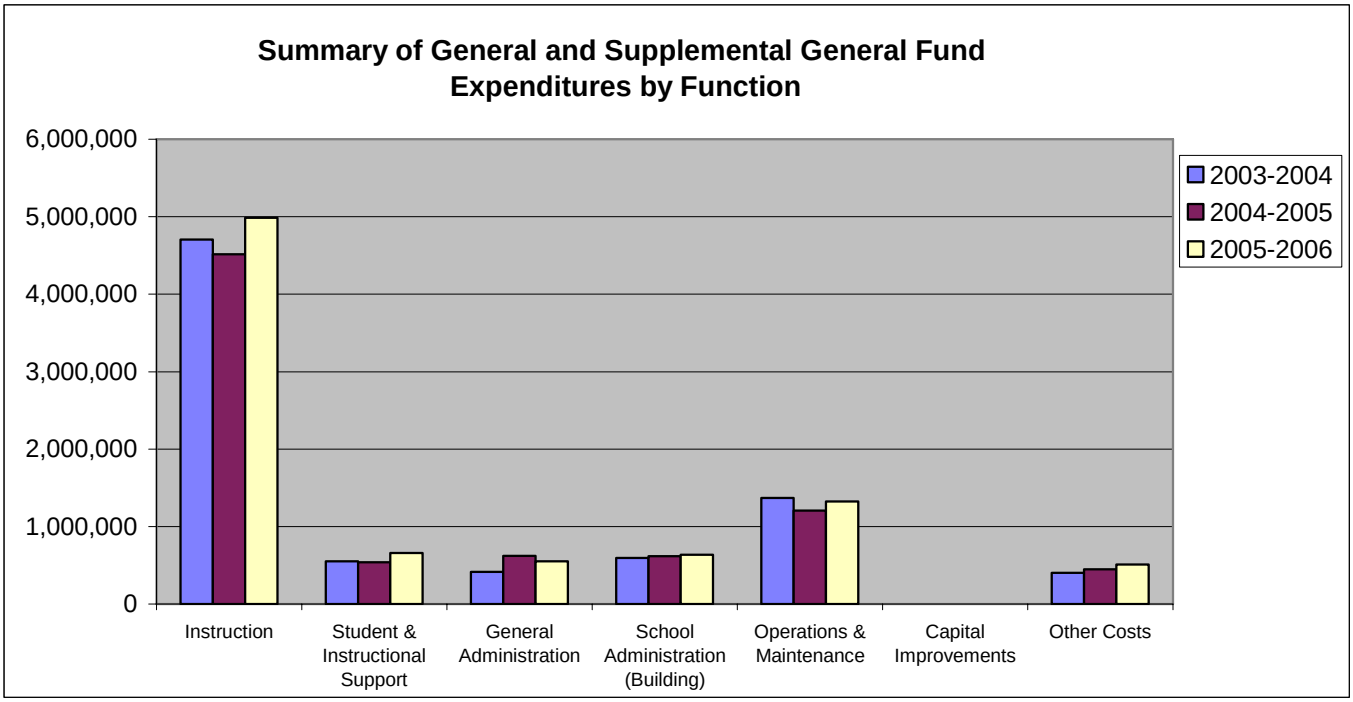
Further definition of what goes into each category:

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



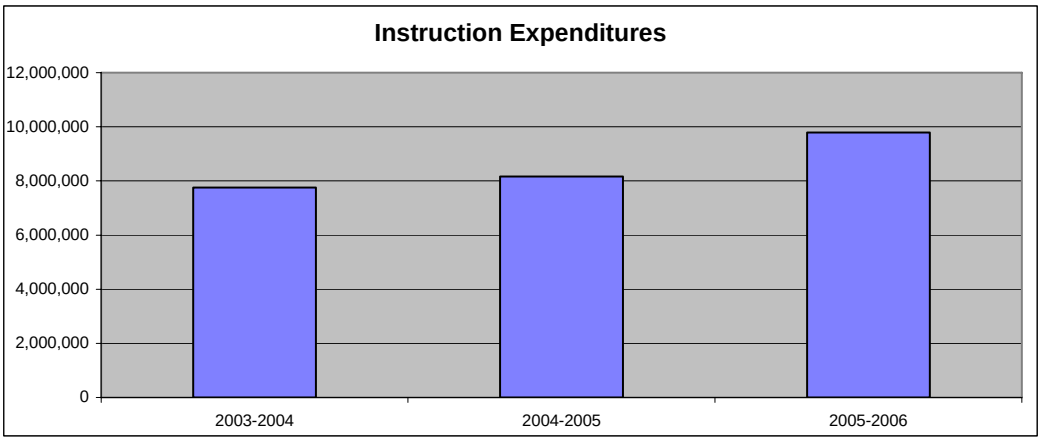
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,703,499	59%	4,514,655	57%	-4%	4,986,291	58%	10%
Student & Instructional Support	552,719	7%	540,914	7%	-2%	659,097	8%	22%
General Administration	413,725	5%	623,668	8%	51%	551,218	6%	-12%
School Administration (Building)	595,665	7%	617,009	8%	4%	635,621	7%	3%
Operations & Maintenance	1,371,337	17%	1,207,042	15%	-12%	1,326,883	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	402,082	5%	446,818	6%	11%	512,017	6%	15%
Total Expenditures	8,039,027	100%	7,950,106	100%	-1%	8,671,127	100%	9%
Amount per Pupil	$5,350		$5,607		5%	$6,132		9%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	4,021,294	3,793,678	-6%	4,121,291	9%
Federal Funds	342,551	320,897	-6%	285,591	-11%
Supplemental General	682,205	720,977	6%	865,000	20%
At Risk (4yr Old)				0	
At Risk (K-12)				275,000	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	58,092	3,447	-94%	106,798	2998%
Driver Education	11,390	12,058	6%	35,600	195%
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	25,980	20,719	-20%	53,100	156%
Special Education	0	0	0%	60,000	0%
Vocational Education	325,234	282,462	-13%	302,198	7%
Gifts/Grants	11,827	1,475	-88%	0	-100%
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		303,549		389,565	28%
Contingency Reserve	0	34,958	0%		
Text Book & Student Material	40,315	187,798	366%		
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	5,518,888	5,682,018	3%	6,494,143	14%
Enrollment (FTE)*	1,502.5	1,418.0	-6%	1,414.0	0%
Amount per Pupil	3,673	4,007	9%	4,593	15%
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	2,237,428	2,486,459	11%	3,293,147	32%
TOTAL	7,756,316	8,168,477	5%	9,787,290	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.

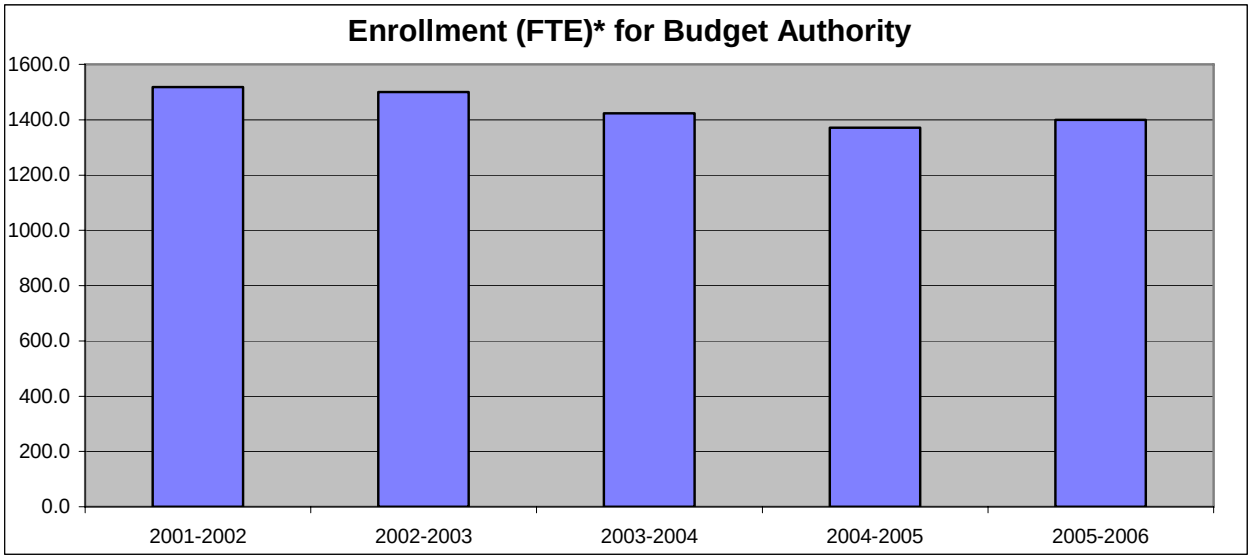
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

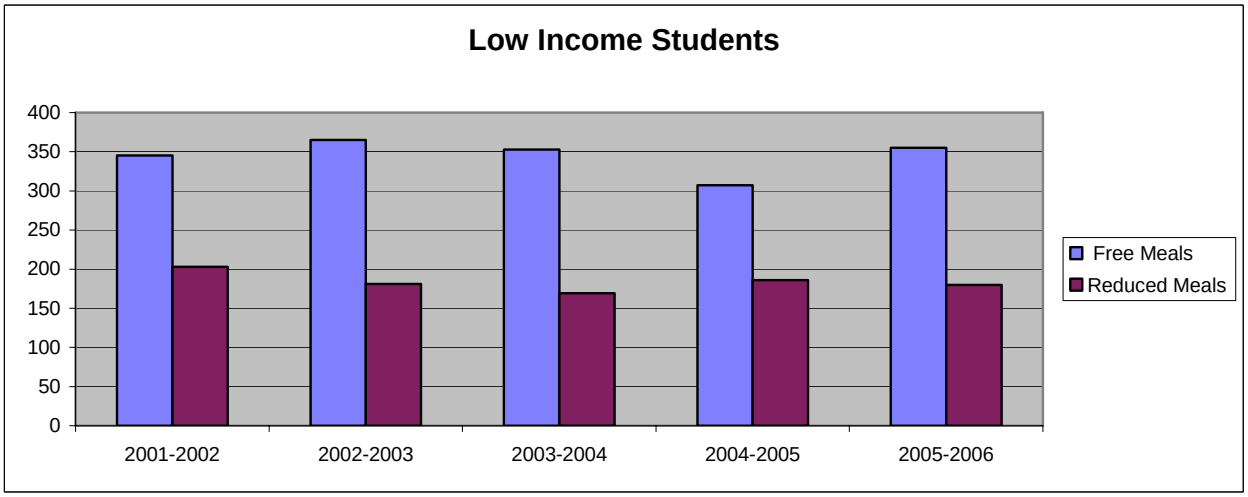
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	8,283,271	180	7,358,785	0		0	924,306
Supplemental General	1,947,856	31,203	951,333				965,320
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)	340,000	0		0	20,000	20,000	300,000
Bilingual Education	0			0	0	0	0
Capital Outlay	1,908,261	1,908,261	0	0	0	0	0
Driver Training	79,623	61,623	8,000		0	0	10,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	735,475	125,000	7,963	223,736	0	40,000	338,776
Professional Development	111,223	63,723	2,500	0	0	45,000	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	53,100	87,385		0	0	5,000	0
Special Education	1,673,224	623,224	0	0	0	1,050,000	0
Vocational Education	350,000			0	0	350,000	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	745					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	576,302	0	576,302				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	545,833	490,751	185,583		0		381,058
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	4415700	456,014	0	885,847	30000	1,179,239	1,864,600
Federal Funds	297,969	0	xxxxxxxxxxx	297,969	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	21,317,837	3,848,109	9,090,466	1,407,552	50,000	2,689,239	4,784,060
Less Transfers	2,689,239						
TOTAL Budget Expenditures	$18,628,598						

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)*	1,517.7	1,500.2	-1%	1,422.8	-5%	1,371.3	-4%	1,400.0	2%
Number of Students - Free Meals	345	365	6%	353	-3%	307	-13%	355	16%
Number of Students - Reduced Meals	203	181	-11%	169	-7%	186	10%	180	-3%

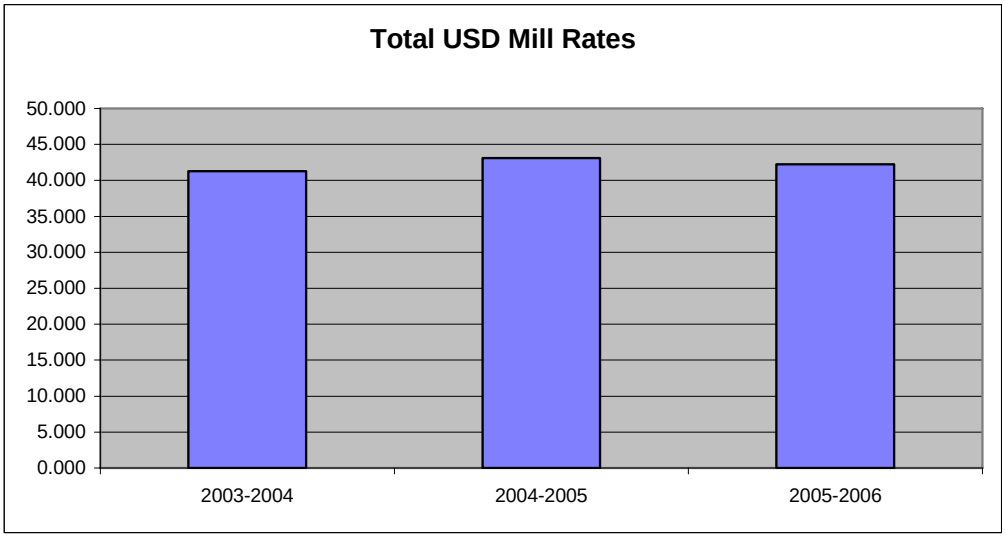




*FTE for state aid and budget authority purposes for general fund.

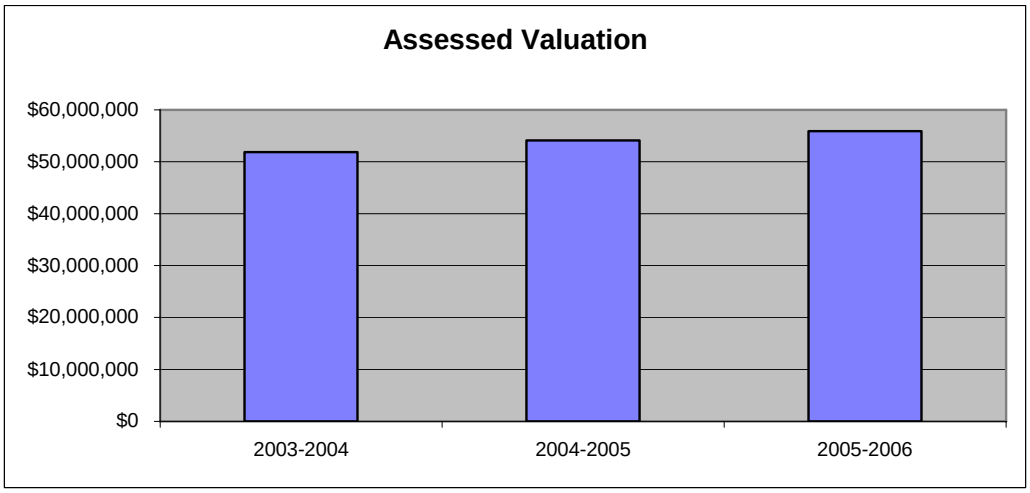
Miscellaneous Information
Mill Rates by Fund

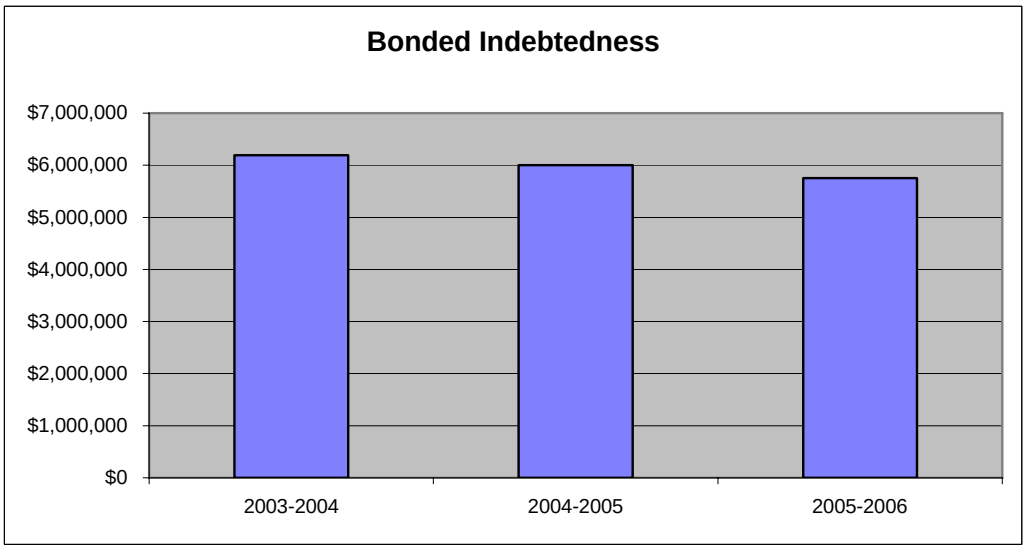
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.907	16.857	16.026
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.359	6.261	6.208
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	**41.266**	**43.118**	**42.234**
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	$51,889,079	$54,101,719	$55,904,326
Bonded Indebtedness	6,190,000	6,000,000	5,755,000





USD# 379
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-Certifie	12.8	687,187	53,686	11.8	717,954	60,844	11.3	704,882	62,379
Teachers (Full Time)	135.0	4,732,784	35,058	134.0	5,113,031	38,157	130.0	5,289,812	40,691
Other Certified (Licensed) Personnel	30.4	1,109,900	36,510	28.7	1,219,111	42,478	28.7	1,319,250	45,967
Classified Personnel	96.7	1,924,315	19,900	98.7	2,156,527	21,849	98.7	2,327,596	23,583
Substitutes/Temporary Help	XXXXXX	160,082	XXXXXXXXXXX	XXXXXX	201,449	XXXXXXXXXXX	XXXXXX	225,000	XXXXXXXXXX

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