Budget at a Glance

2005 - 2006

Clifton Clyde

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Summary of Total Expenditures By Function
(All Funds)

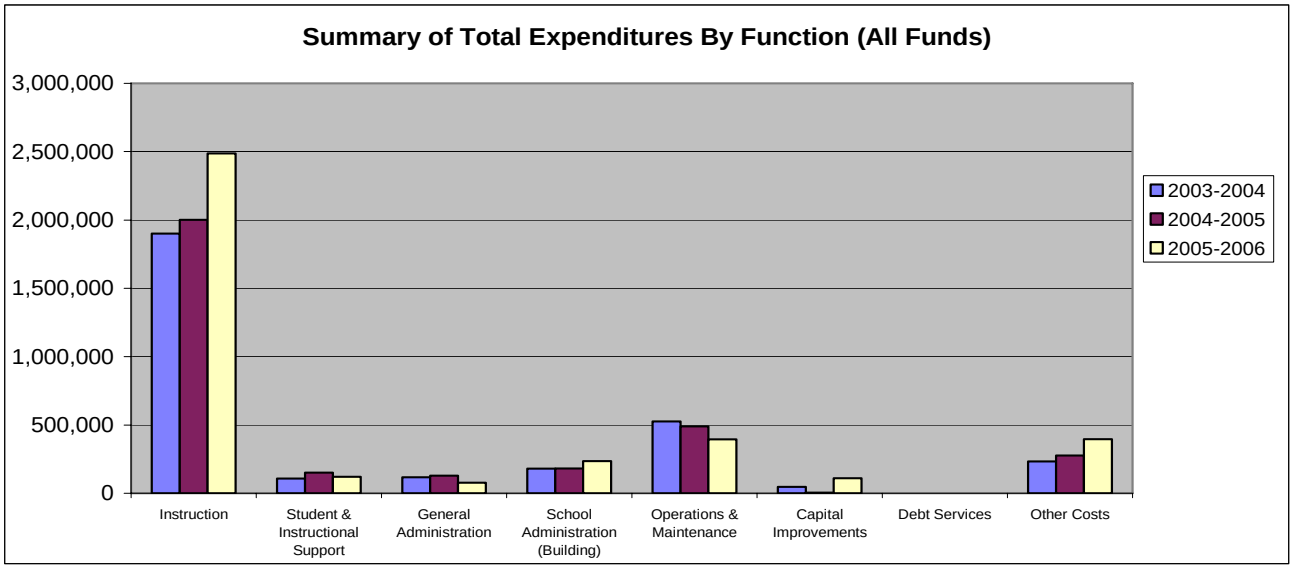
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,900,238	61%	2,002,193	62%	5%	2,487,092	65%	24%
Student & Instructional Support	108,965	4%	151,596	5%	39%	121,978	3%	-20%
General Administration	117,260	4%	128,520	4%	10%	78,052	2%	-39%
School Administration (Building)	179,680	6%	181,980	6%	1%	235,181	6%	29%
Operations & Maintenance	525,736	17%	490,101	15%	-7%	394,587	10%	-19%
Capital Improvements	46,920	2%	5,390	0%	-89%	110,000	3%	1941%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	233,235	7%	277,209	9%	19%	397,009	10%	43%
Total Expenditures	3,112,034	100%	3,236,989	100%	4%	3,823,899	100%	18%
Amount per Pupil	$8,917		$10,613		19%	$12,025		13%

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.

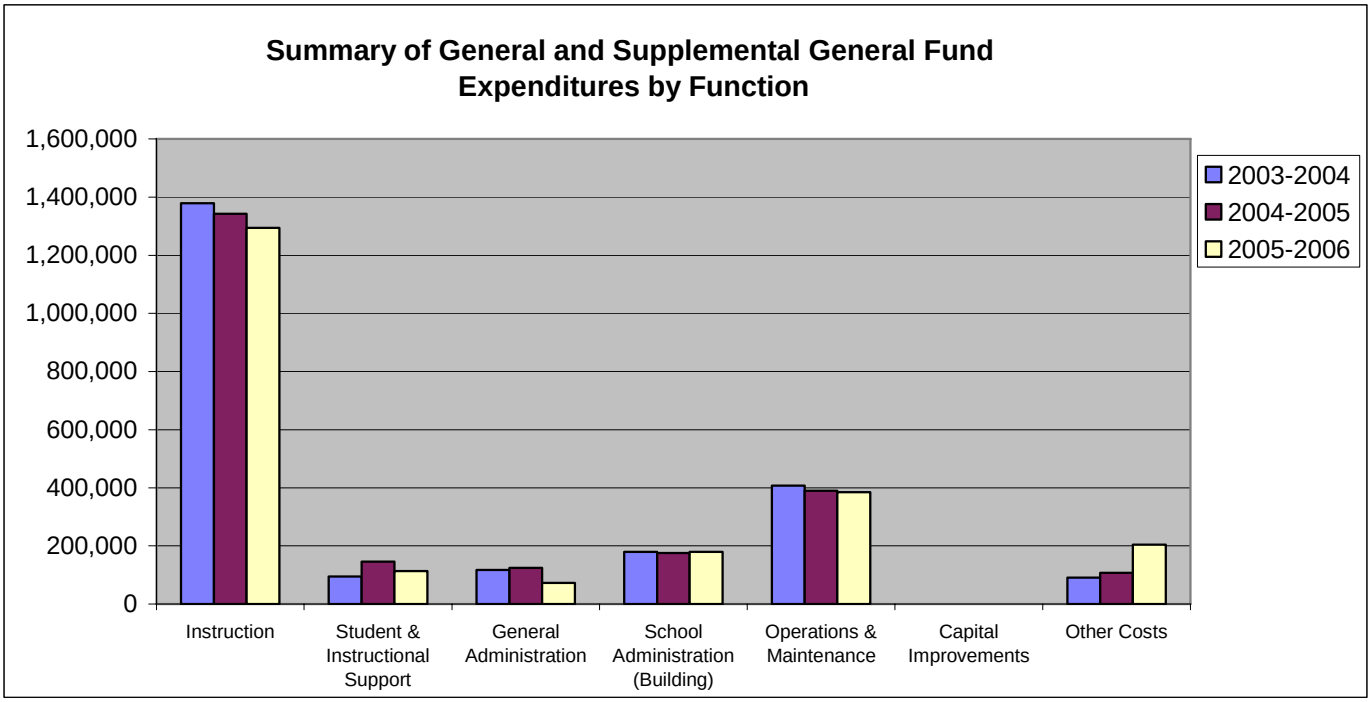
Further definition of what goes into each category:

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



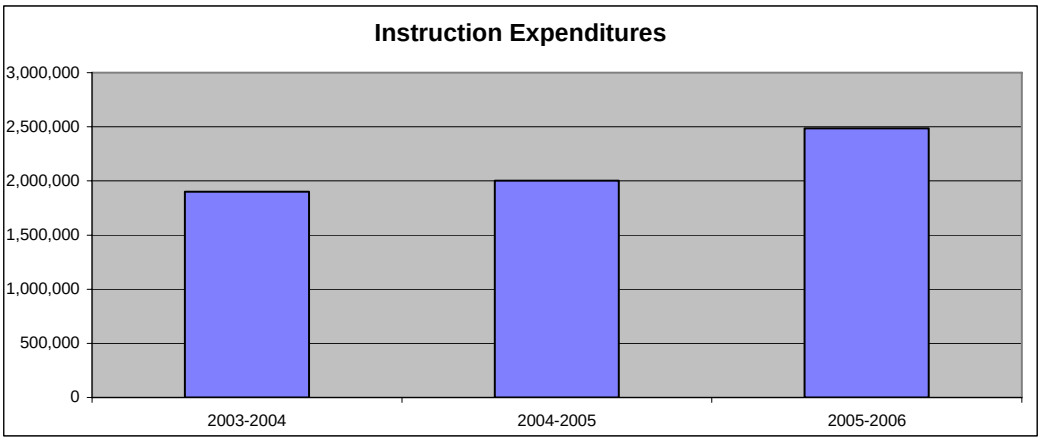
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,379,185	61%	1,342,138	59%	-3%	1,294,505	58%	-4%
Student & Instructional Support	94,893	4%	146,205	6%	54%	113,860	5%	-22%
General Administration	117,260	5%	124,268	5%	6%	72,568	3%	-42%
School Administration (Building)	179,680	8%	175,395	8%	-2%	179,749	8%	2%
Operations & Maintenance	407,143	18%	389,663	17%	-4%	385,047	17%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	90,926	4%	107,340	5%	18%	203,901	9%	90%
Total Expenditures	2,269,087	100%	2,285,009	100%	1%	2,249,630	100%	-2%
Amount per Pupil	$6,502		$7,492		15%	$7,074		-6%



Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,253,810		1,281,364	2%		1,193,612	-7%
Federal Funds	103,268		105,418	2%		69,965	-34%
Supplemental General	125,375		60,774	-52%		100,893	66%
At Risk (4yr Old)						27,354	
At Risk (K-12)						78,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		31,257	0%		446,273	1328%
Driver Education	4,714		21,835	363%		5,380	-75%
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	7,360		6,598	-10%		6,550	-1%
Special Education	286,651		310,261	8%		372,000	20%
Vocational Education	105,122		108,783	3%		111,750	3%
Gifts/Grants	274		9,590	3400%		735	-92%
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			56,750			74,580	31%
Contingency Reserve	0		0	0%			
Text Book & Student Material	13,664		9,563	-30%			
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	1,900,238		2,002,193	5%		2,487,092	24%
Enrollment (FTE)*	349.0		305.0	-13%		318.0	4%
Amount per Pupil	5,445		6,565	21%		7,821	19%
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	1,900,238		2,002,193	5%		2,487,092	24%



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.

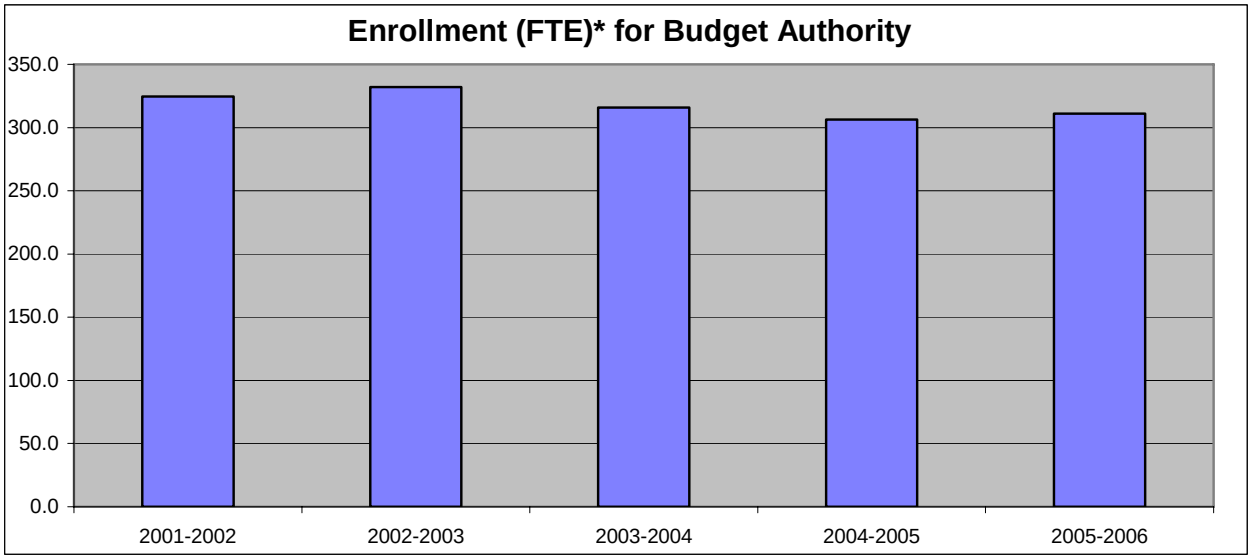
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

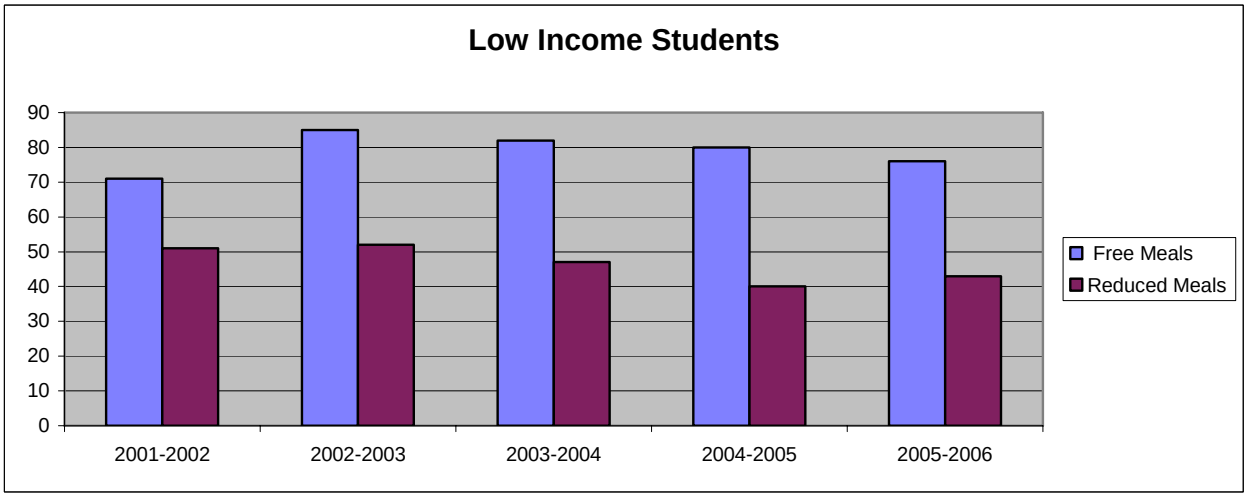
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,511,630	0	2,188,877	0		0	322,753
Supplemental General	350,000	29,929	74,515				245,556
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	30,000	0		0	0	30,000	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	78,000	0		0	15,000	63,000	0
Bilingual Education	0			0	0	0	0
Capital Outlay	604,028	486,462	10,186	0	0	0	107,380
Driver Training	6,757	9,992	2,160		0	7,000	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	160,028	45,003	1,885	53,835	0	15,000	60,926
Professional Development	0	3,077	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	7,000	0		0	0	7,000	0
Special Education	390,080	165,071	0	0	0	360,000	0
Vocational Education	115,000			0	0	130,000	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	735	150					735
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	109,676	0	109,676				
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	72,965	0	xxxxxxxxxxx	72,965	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,435,899	739,684	2,387,299	126,800	15,000	612,000	737,350
Less Transfers	612,000						
TOTAL Budget Expenditures	$3,823,899						

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)*	324.5	332.0	2%	315.9	-5%	306.5	-3%	311.0	1%
Number of Students - Free Meals	71	85	20%	82	-4%	80	-2%	76	-5%
Number of Students - Reduced Meals	51	52	2%	47	-10%	40	-15%	43	8%

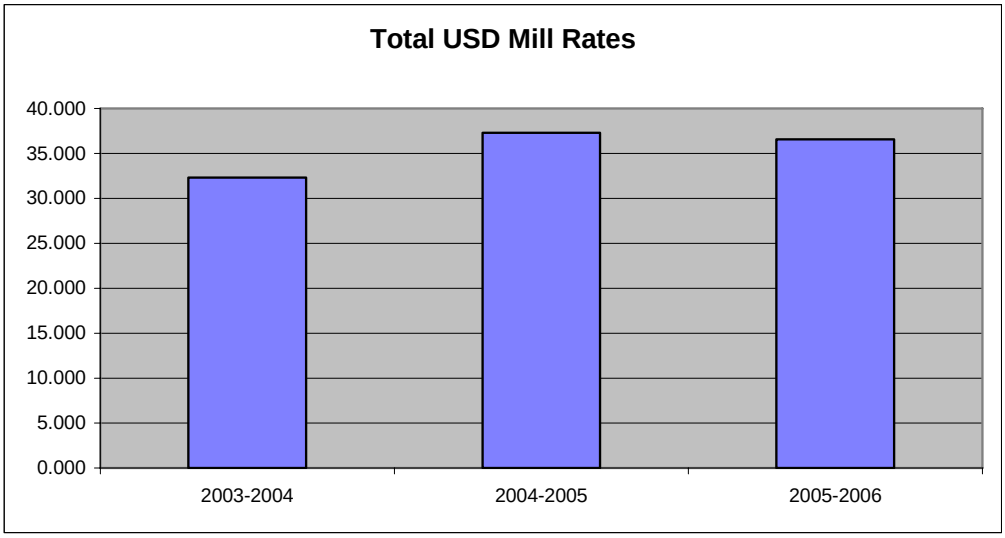




*FTE for state aid and budget authority purposes for general fund.

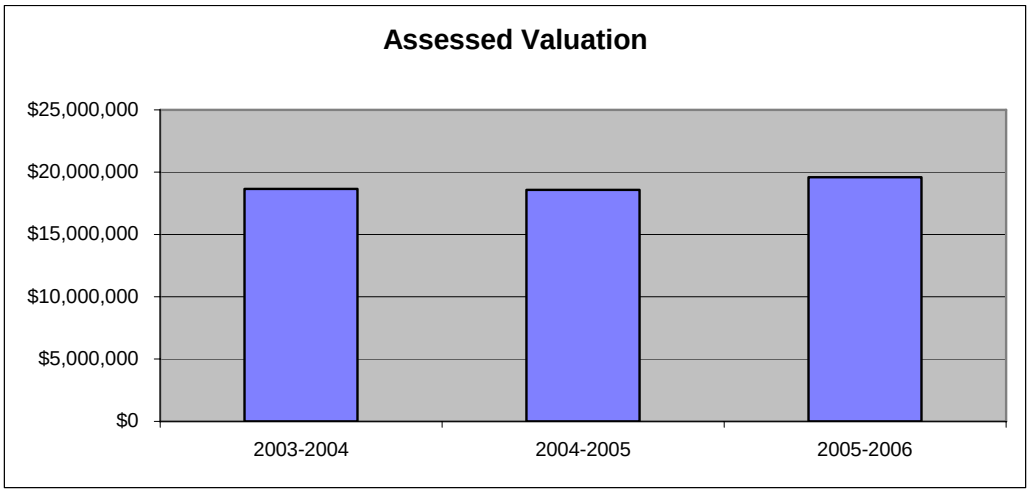
Miscellaneous Information
Mill Rates by Fund

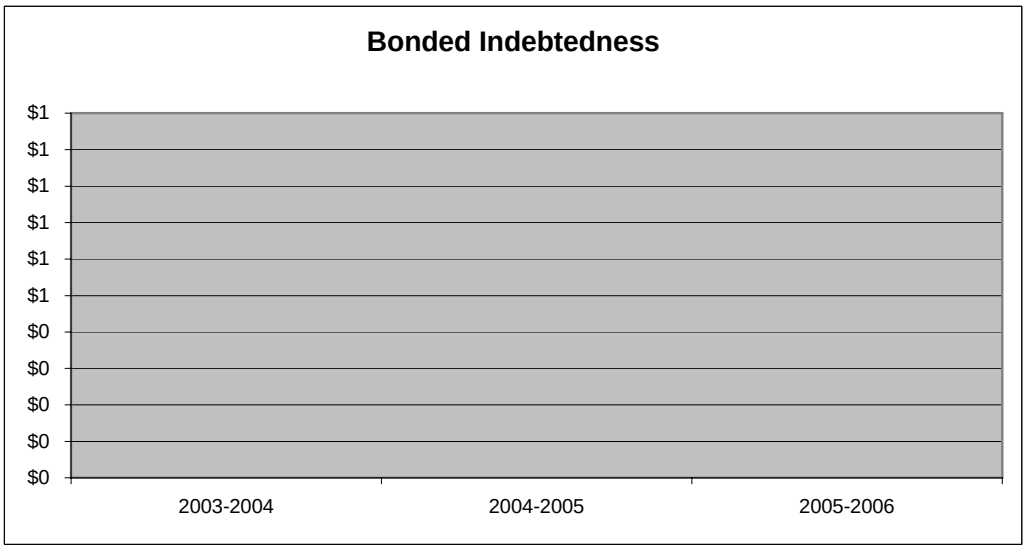
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	8.303	13.293	12.554
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**32.303**	**37.293**	**36.554**
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	$18,652,826	$18,585,170	$19,588,798
Bonded Indebtedness	0	0	0





USD# 224
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	130,971	65,486	2.0	139,203	69,602	2.0	130,000	65,000
Teachers (Full Time)	29.2	1,050,807	35,987	29.0	1,143,801	39,441	26.0	1,074,635	41,332
Other Certified (Licensed) Personnel			0	4.0	57,684	14,421	7.0	86,565	12,366
Classified Personnel			0	14.8	327,050	22,098	14.8	308,867	20,869
Substitutes/Temporary Help	XXXXXXX	322,970	XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX	XXXXXXX		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