Budget at a Glance

2004 - 2005

Clay County Schools

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Summary of Total Expenditures By Function
(All Funds)

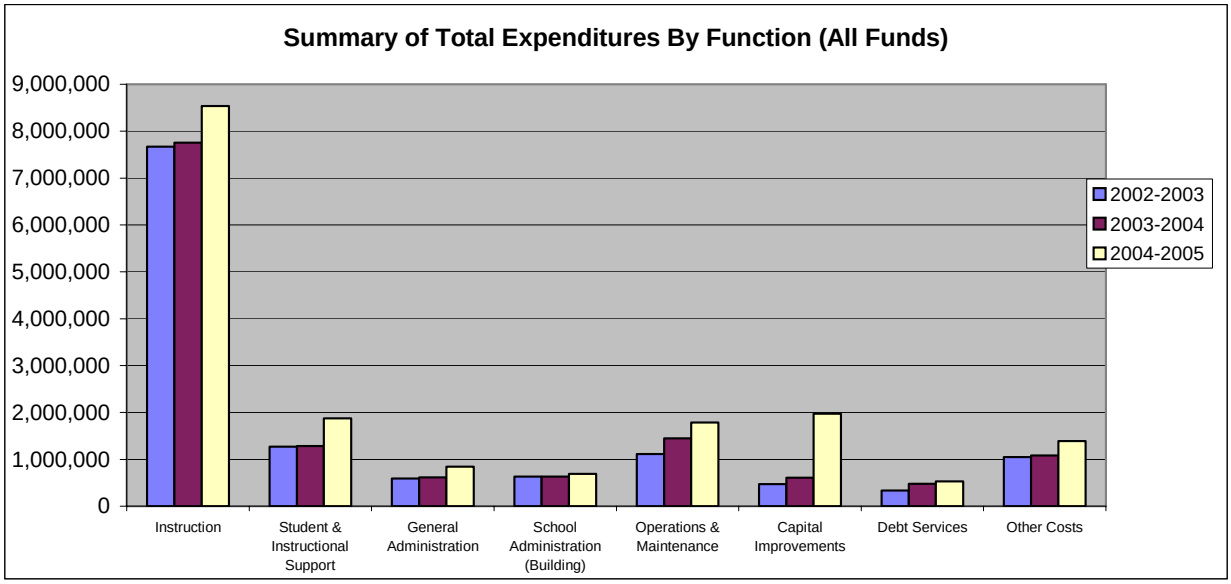
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	7,669,586	58%	7,755,259	56%	1%	8,538,013	48%	10%
Student & Instructional Support	1,271,348	10%	1,282,036	9%	1%	1,878,349	11%	47%
General Administration	592,869	5%	615,316	4%	4%	846,133	5%	38%
School Administration (Building)	631,750	5%	633,303	5%	0%	692,184	4%	9%
Operations & Maintenance	1,109,713	8%	1,446,077	10%	30%	1,785,052	10%	23%
Capital Improvements	470,940	4%	612,996	4%	30%	1,974,755	11%	222%
Debt Services	336,160	3%	481,560	3%	43%	527,860	3%	10%
Other Costs	1,048,333	8%	1,084,442	8%	3%	1,391,953	8%	28%
Total Expenditures	13,130,699	100%	13,910,989	100%	6%	17,634,299	100%	27%
Amount per Pupil	$8,650		$9,259		7%	$12,436		34%

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.

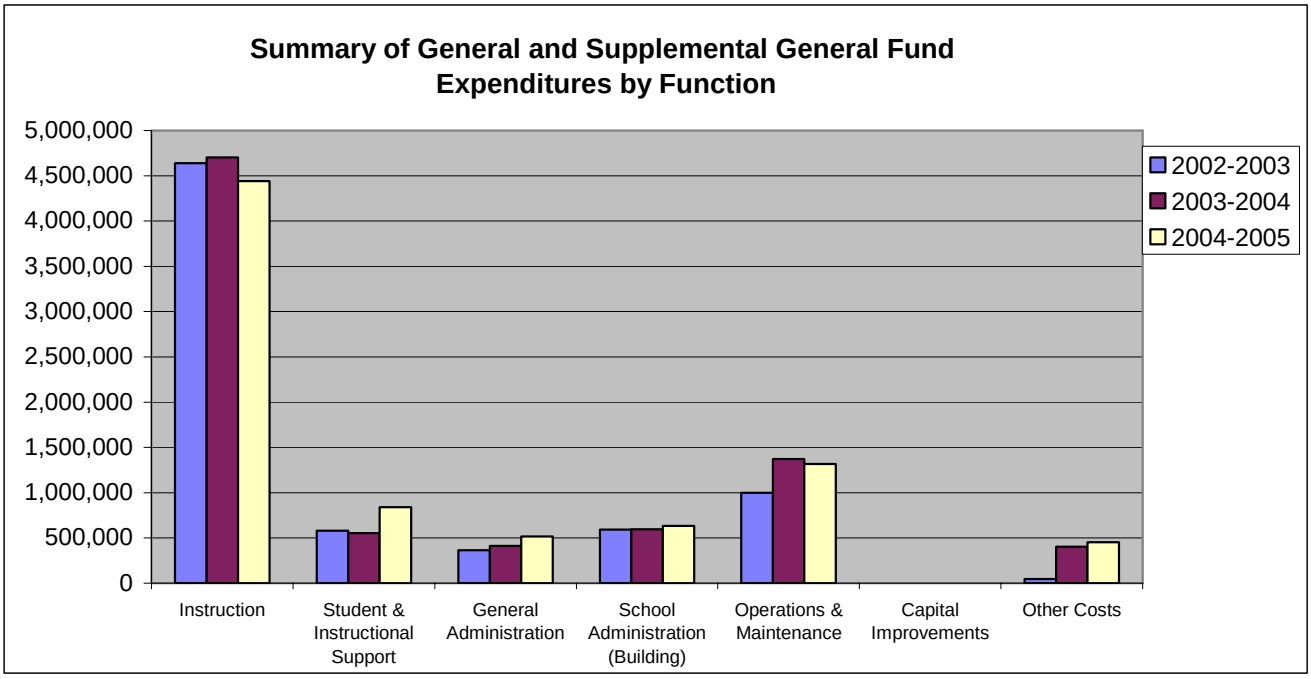
Further definition of what goes into each category:

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



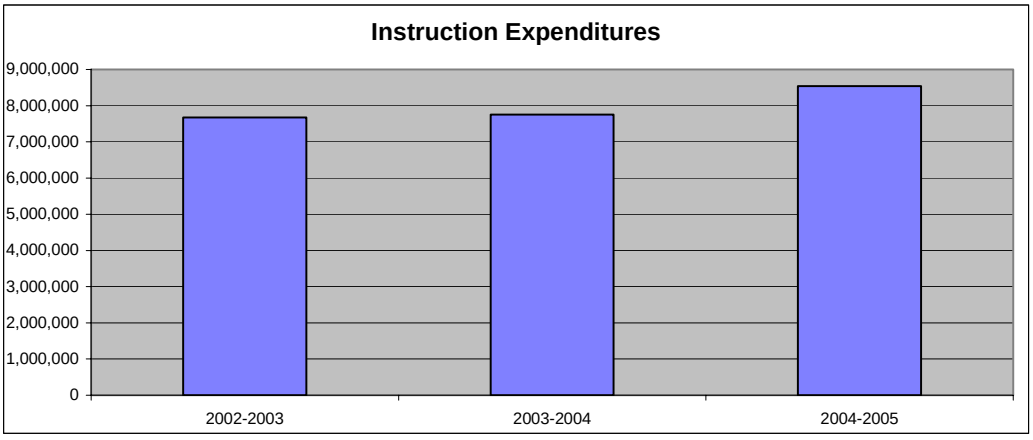
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,639,937	64%	4,703,499	59%	1%	4,439,676	54%	-6%
Student & Instructional Support	581,999	8%	552,719	7%	-5%	839,757	10%	52%
General Administration	362,998	5%	413,725	5%	14%	515,483	6%	25%
School Administration (Building)	594,037	8%	595,665	7%	0%	632,593	8%	6%
Operations & Maintenance	999,316	14%	1,371,337	17%	37%	1,318,400	16%	-4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	45,467	1%	402,082	5%	784%	452,880	6%	13%
Total Expenditures	7,223,754	100%	8,039,027	100%	11%	8,198,789	100%	2%
Amount per Pupil	$4,759		$5,350		12%	$5,782		8%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	4,633,425		4,021,294	-13%		3,748,821	-7%
Federal Funds	350,559		342,551	-2%		370,675	8%
Supplemental General	6,512		682,205	10376%		690,855	1%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	263,452		58,087	-78%		216,571	273%
Driver Education	12,791		11,390	-11%		31,620	178%
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	29,652		25,980	-12%		91,631	253%
Special Education	0		0	0%		60,631	0%
Technology Education	0						
Transportation	0						
Vocational Education	254,067		325,234	28%		294,750	-9%
Gifts/Grants	1,552		11,817	661%		1,138	-90%
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						327,911	
Contingency Reserve	0		0	0%			
Text Book & Student Material	17,886		39,273	120%			
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	5,569,896		5,517,831	-1%		5,834,603	6%
Enrollment (FTE)*	1,518.0		1,502.5	-1%		1,418.0	-6%
Amount per Pupil	3,669		3,672	0%		4,115	12%
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	2,099,690		2,237,428	7%		2,703,410	21%
TOTAL	7,669,586		7,755,259	1%		8,538,013	10%



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.

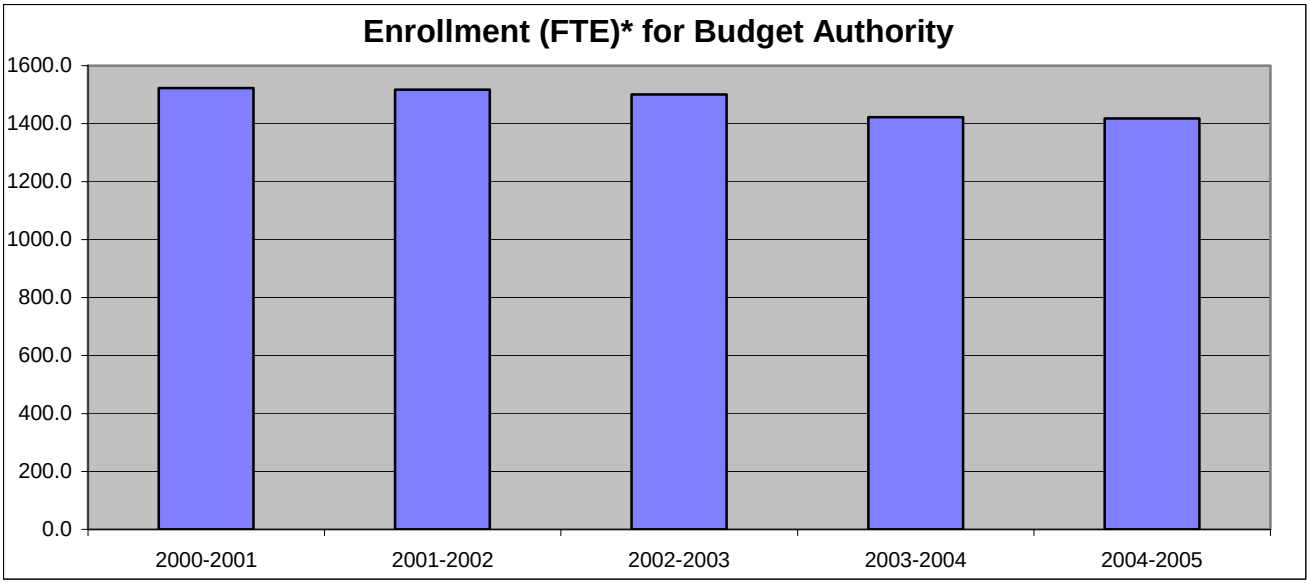
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

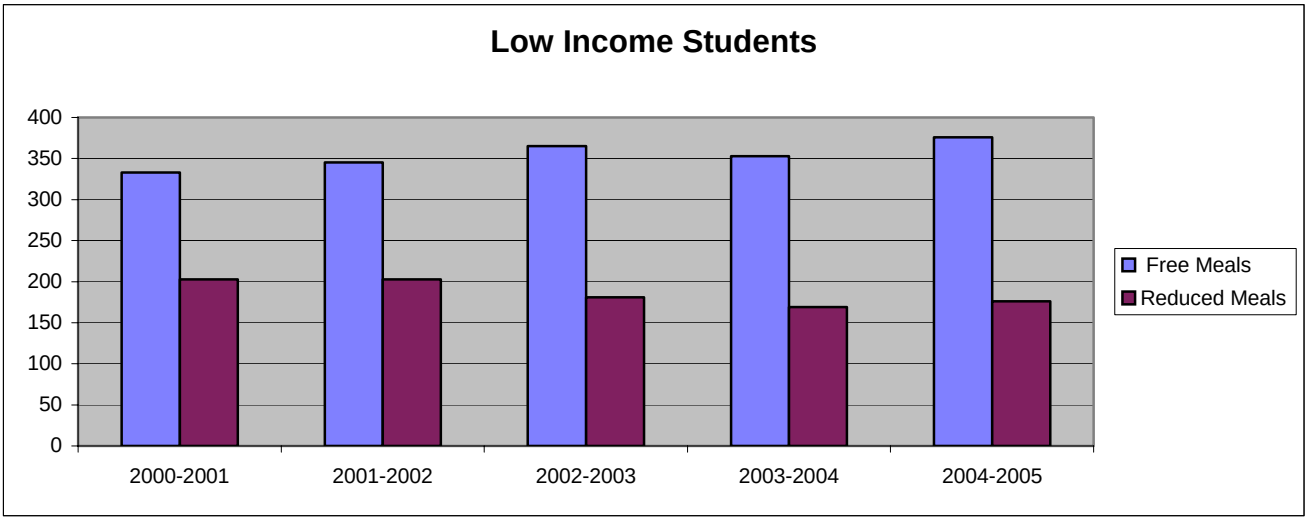
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,816,781	0	6,921,698	0		0	895,083
Supplemental General	1,828,856	76,744	794,638				957,474
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	2,331,326	2,331,326		0	0	0	0
Driver Training	76,903	61,003	8,400		0	0	7,500
Extraordinary School Program	0	0			0	0	0
Food Service	713,981	123,508	8,123	223,062	0	20,000	339,288
Professional Development	65,441	65,441	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	107,131	87,131		0	0	20,000	0
Special Education	1,610,224	623,376	0	0	0	986,848	0
Vocational Education	340,000			0	0	340,000	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	1,141	1,141					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	475,233	0	475,233				
Bond and Interest #1	527,860	391,451	179,338		0		406,027
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	3741623	597,550	0	784,773	13889	961,581	1,383,830
Federal Funds	406,228	0	xxxxxxxxxxx	406,228	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	20,042,728	4,358,671	8,387,430	1,414,063	13,889	2,328,429	3,989,202
Less Transfers	2,328,429						
TOTAL Budget Expenditures	$17,714,299						

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)*	1,522.4	1,517.7	0%	1,500.2	-1%	1,422.8	-5%	1,418.0	0%
Number of Students - Free Meals	333	345	4%	365	6%	353	-3%	376	7%
Number of Students - Reduced Meals	203	203	0%	181	-11%	169	-7%	176	4%

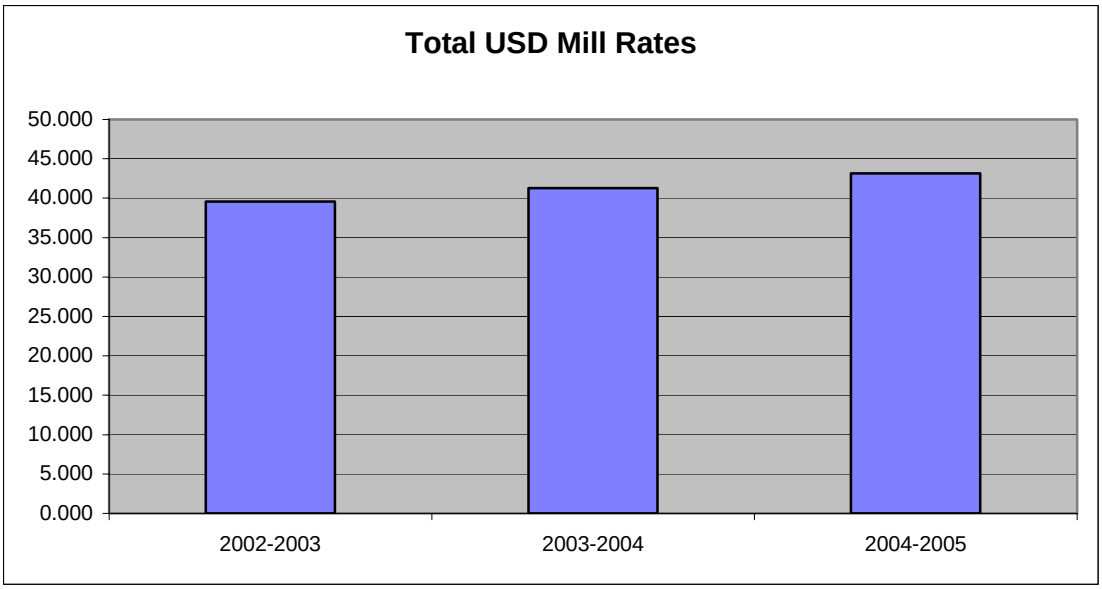




*FTE for state aid and budget authority purposes for general fund.

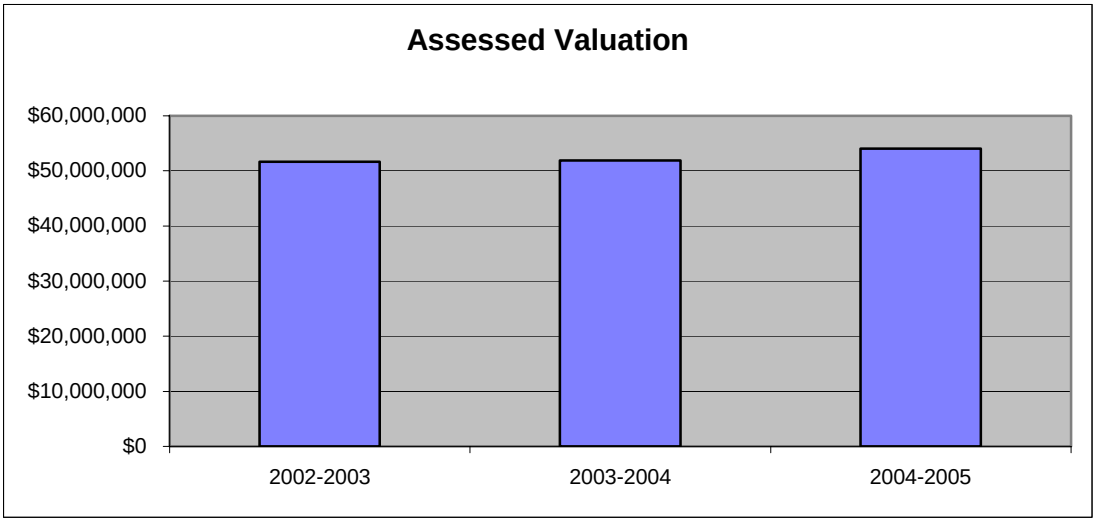
Miscellaneous Information
Mill Rates by Fund

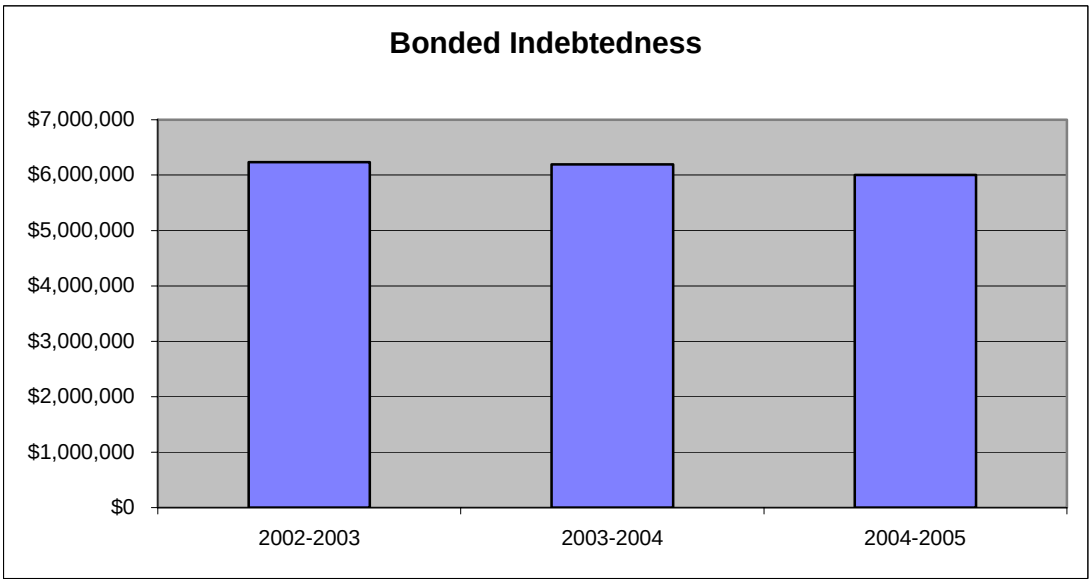
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	10.981	14.907	16.874
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.569	6.359	6.268
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	**39.550**	**41.266**	**43.142**
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	$51,639,349	$51,889,079	$54,046,442
Bonded Indebtedness	6,230,000	6,190,000	6,000,000





USD# 379
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	13.7	706,901	51,599	12.8	687,187	53,686	11.8	689,202	58,407
Teachers (Full Time)	141.0	5,194,355	36,839	135.0	4,732,784	35,058	134.0	4,720,939	35,231
Other Certified (Licensed) Personnel	27.2	1,048,008	38,530	30.4	1,109,900	36,510	25.7	969,924	37,740
Classified Personnel	104.1	1,843,780	17,712	96.7	1,924,315	19,900	92.7	2,010,853	21,692
Substitutes/Temporary Help	XXXXXX	135,557	XXXXXXXXXX	XXXXXX	160,082	XXXXXXXXXX	XXXXXX	168,000	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