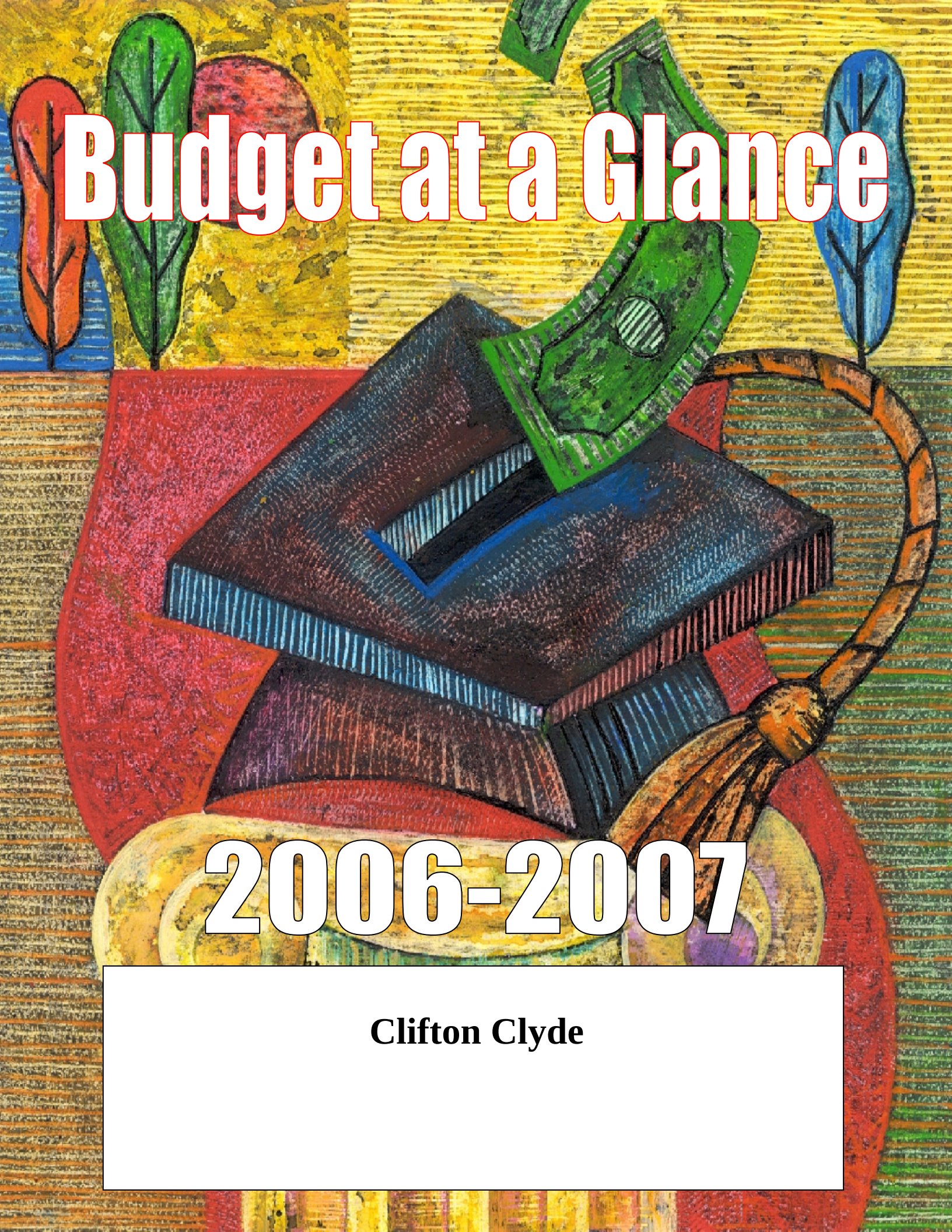

Budget at a Glance

2006-2007

Clifton Clyde

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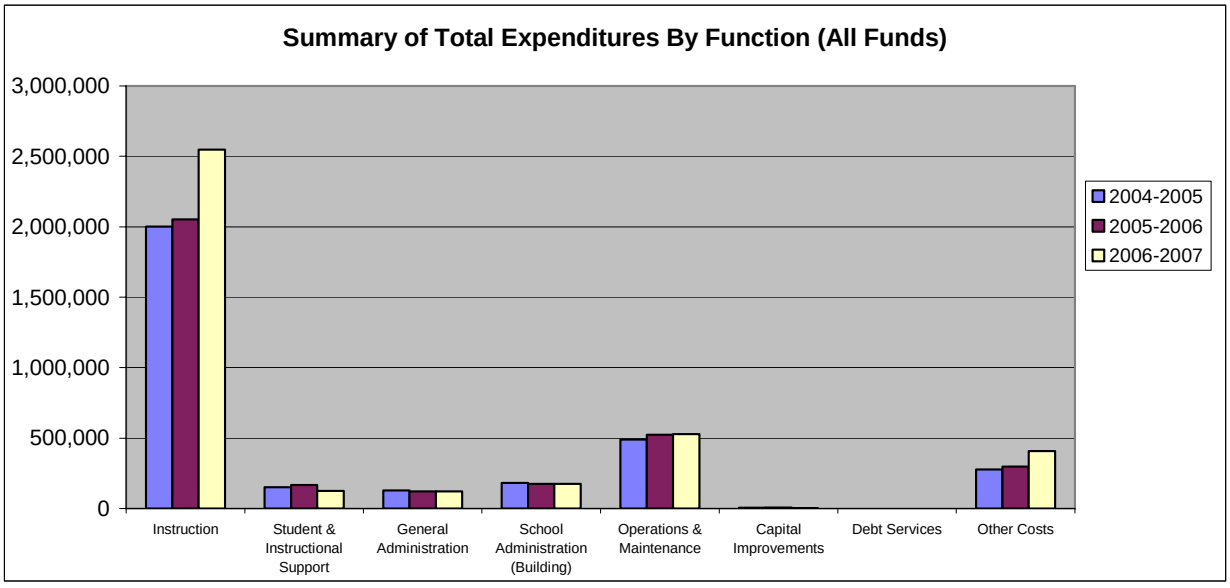
Summary of Total Expenditures By Function
(All Funds)

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,002,193	62%	2,053,286	61%	3%	2,547,703	65%	24%
Student & Instructional Support	151,596	5%	167,734	5%	11%	124,693	3%	-26%
General Administration	128,520	4%	120,893	4%	-6%	121,743	3%	1%
School Administration (Building)	181,980	6%	173,846	5%	-4%	175,271	4%	1%
Operations & Maintenance	490,101	15%	523,290	16%	7%	528,493	14%	1%
Capital Improvements	5,390	0%	6,933	0%	29%	1,000	0%	-86%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	277,209	9%	297,798	9%	7%	408,057	10%	37%
Total Expenditures	3,236,989	100%	3,343,780	100%	3%	3,906,960	100%	17%
Amount per Pupil	$10,613		$10,515		-1%	$13,177		25%

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, 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.

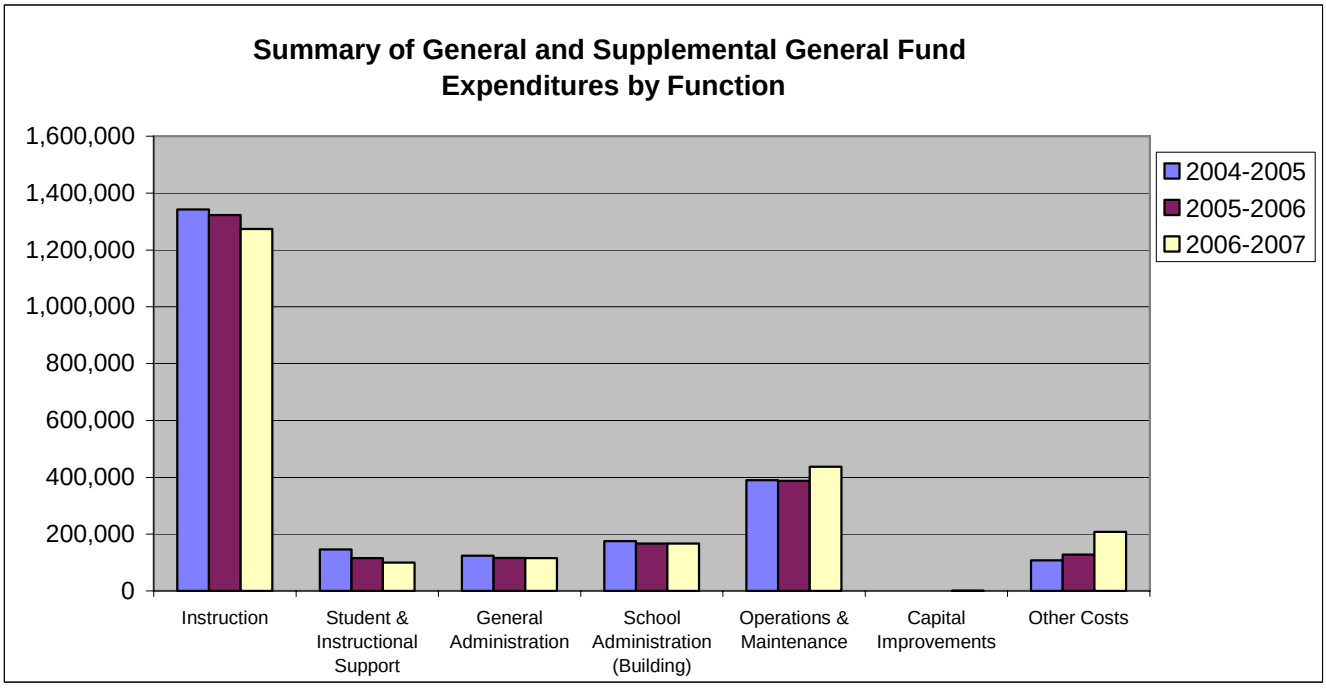
Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

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 & 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services – 5100 Transfers - 5200



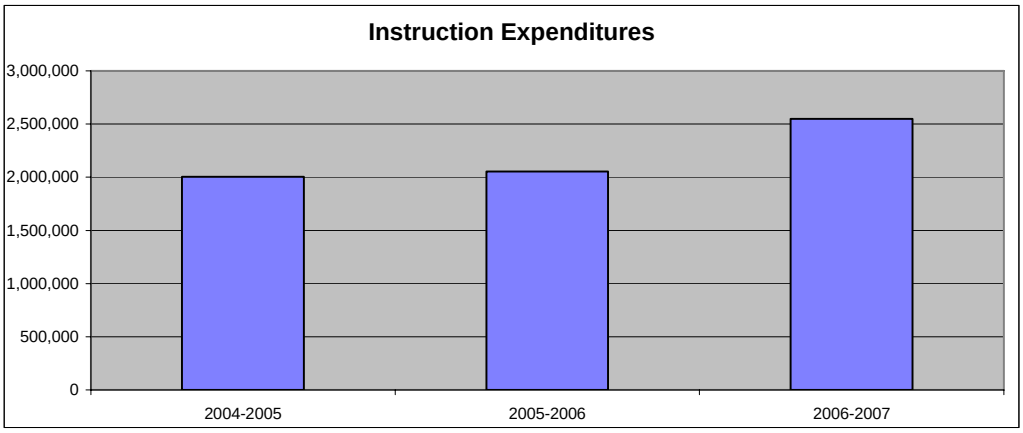
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,342,138	59%	1,322,685	59%	-1%	1,273,776	55%	-4%
Student & Instructional Support	146,205	6%	115,547	5%	-21%	99,336	4%	-14%
General Administration	124,268	5%	116,076	5%	-7%	115,668	5%	0%
School Administration (Building)	175,395	8%	166,825	7%	-5%	166,271	7%	0%
Operations & Maintenance	389,663	17%	387,745	17%	0%	436,826	19%	13%
Capital Improvements	0	0%	0	0%	0%	1,000	0%	0%
Other Costs	107,340	5%	128,086	6%	19%	207,865	9%	62%
Total Expenditures	2,285,009	100%	2,236,964	100%	-2%	2,300,742	100%	3%
Amount per Pupil	$7,492		$7,034		-6%	$7,760		10%



Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,281,364		1,229,018	-4%		1,165,171	-5%
Federal Funds	105,418		94,087	-11%		59,165	-37%
Supplemental General	60,774		93,667	54%		108,605	16%
At Risk (4yr Old)			25,889			26,012	0%
At Risk (K-12)			56,930			91,052	60%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	31,257		0	-100%		450,000	0%
Driver Education	21,835		5,868	-73%		6,390	9%
Declining Enrollment			0			0	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	6,598		0	-100%		0	0%
Special Education	310,261		377,705	22%		438,597	16%
Vocational Education	108,783		94,022	-14%		128,000	36%
Gifts/Grants	9,590		1,736	-82%		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	56,750		64,801	14%		74,711	15%
Contingency Reserve	0		0	0%			
Text Book & Student Material	9,563		9,563	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	2,002,193		2,053,286	3%		2,547,703	24%
Enrollment (FTE)*	305.0		318.0	4%		296.5	-7%
Amount per Pupil	6,565		6,457	-2%		8,593	33%
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	2,002,193		2,053,286	3%		2,547,703	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.

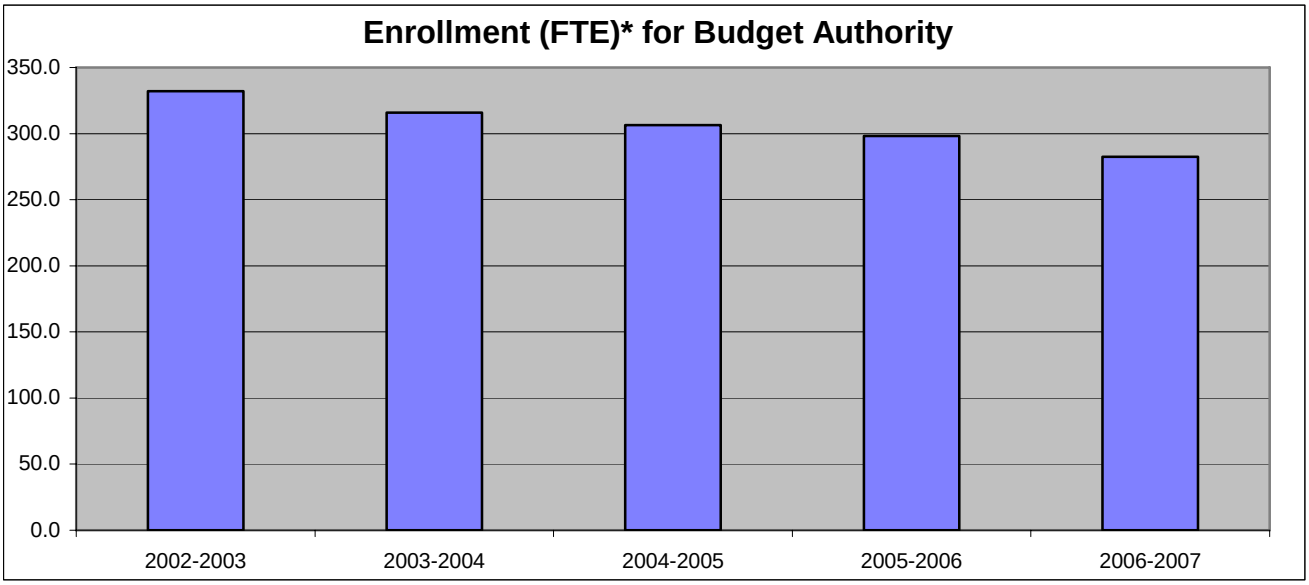
*Enrollment (FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

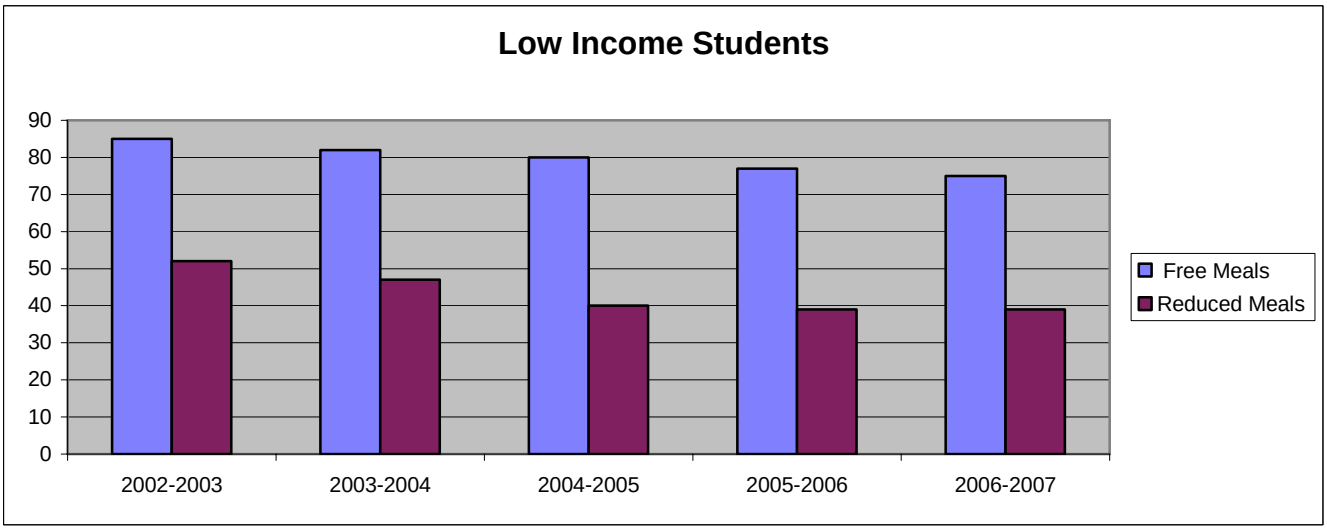
Sources of Revenue and Proposed Budget for 2006-07

	2006-07		Estimated Sources of Revenue--2006-07				
	Amount	July 1, 2006	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	2,551,188	0	2,202,445	0		0	348,743
Supplemental General	400,000	30,038	91,400				278,562
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	30,212	0		0	0	30,212	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	98,000	0		0	22,000	76,000	0
Bilingual Education	0	0		0	0	0	0
Capital Outlay	539,103	443,768	8,786	0	0	0	86,549
Driver Training	7,800	23,920	1,820		0	7,000	800
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	160,977	44,508	1,866	54,205	0	15,000	57,916
Professional Development	0	3,077	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	460,000	198,770	0	0	0	392,234	0
Vocational Education	130,000	0		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	0	74					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	115,161	0	115,161				
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	64,965	0	xxxxxxxxxxx	64,965	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	4,557,406	744,155	2,421,478	119,170	22,000	650,446	772,570
Less Transfers	650,446						
TOTAL Budget Expenditures	$3,906,960						

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	332.0	315.9	-5%	306.5	-3%	298.1	-3%	282.5	-5%
Number of Students - Free Meals	85	82	-4%	80	-2%	77	-4%	75	-3%
Number of Students - Reduced Meals	52	47	-10%	40	-15%	39	-3%	39	0%

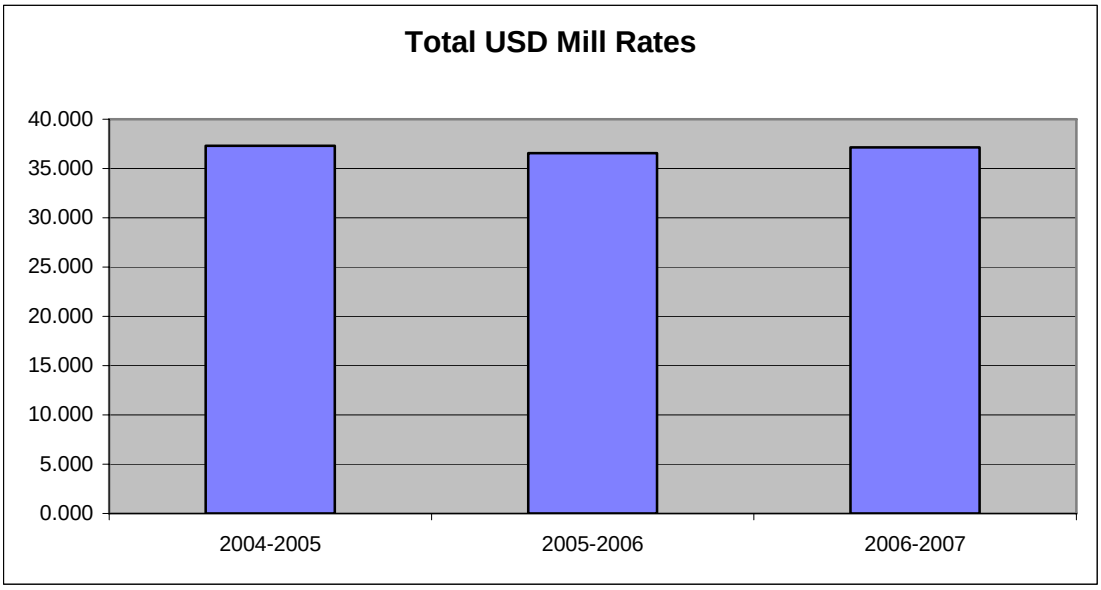




*FTE for state aid and budget authority purposes for the general fund.

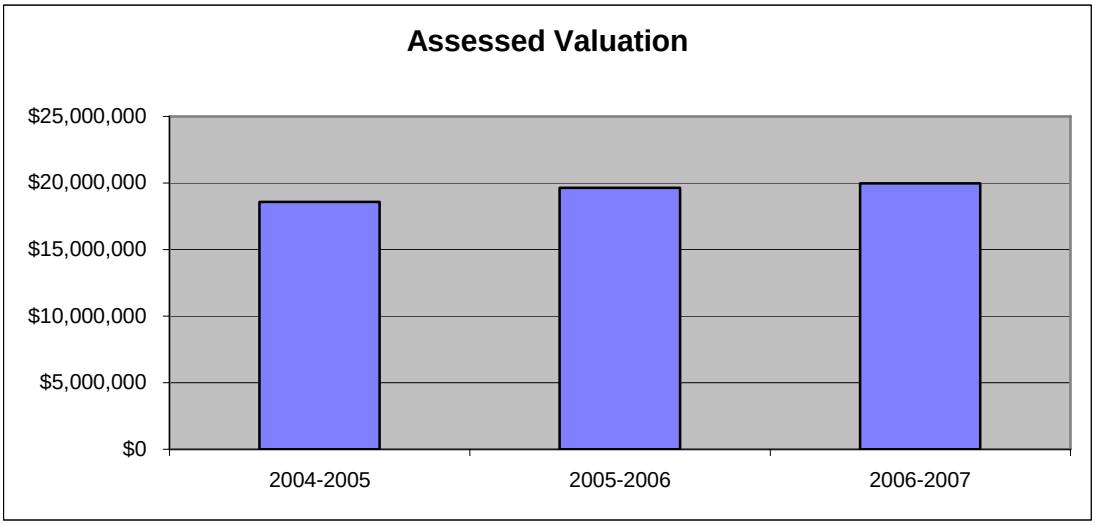
Miscellaneous Information
Mill Rates by Fund

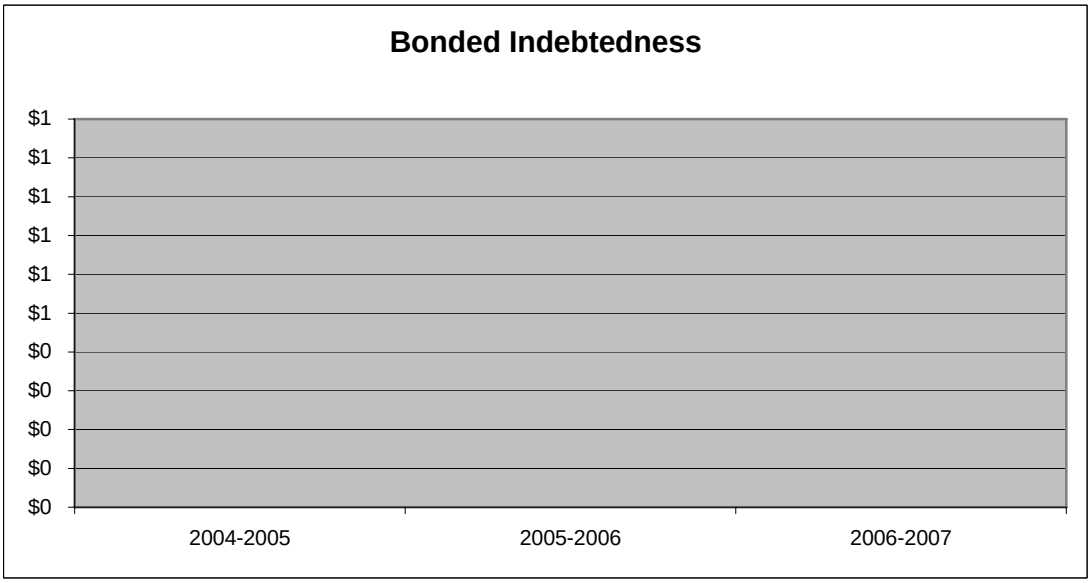
	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	13.293	12.554	13.153
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**37.293**	**36.554**	**37.153**
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

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$18,585,170	$19,651,047	$19,968,859
Bonded Indebtedness	0	0	0





USD# 224
AVERAGE SALARY

	2004-05 Actual			2005-06 Actual			2006-07 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	139,203	69,602	2.0	130,000	65,000	2.0	135,000	67,500
Teachers (Full Time)	29.0	1,143,801	39,441	27.0	1,053,517	39,019	27.0	1,136,577	42,095
Other Certified (Licensed) Personnel	4.0	57,684	14,421	3.4	118,452	34,839	2.5	110,517	44,207
Classified Personnel	14.8	327,050	22,098	13.7	325,234	23,740	15.1	380,272	25,184
Substitutes/Temporary Help	XXXXXXX	21,809	XXXXXXXXXXX	XXXXXXX	28,924	XXXXXXXXXXX	XXXXXXX	28,000	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