# Budget Profile 2005-2006



Abilene Public Schools – USD #435

# **Order of Contents**

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in Summary of Expenditures
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

# 2005-2006 Budget General Information USD #: 435

### **Introduction**

The Abilene Public School district serves approximately 1,500 students in Abilene and the surrounding area. Established in 1879, the district has three elementary schools, one middle school and one high school. The elementary schools are organized in the grade level attendance pattern with a K-1 building, a 2-3 building and a 4-5 building. The middle school serves students in grades 6, 7 and 8. The high school, grades 9-12, is a 4-A school by Kansas standards.

The district employs almost 200 certified and classified staff members. Additional programs include Parents as Teachers and Headstart which serve children from birth to pre-kindergarten. The district offers summer school programs, an alternative high school program, and several after school programs.

### **Board Members**

Gay Scanlan,, Board of Education President	263-3267
Debby Barbur, Board of Education Vice-President	263-3067
Paul Hettenbach, Board of Education member	263-3738
Dale Koop, Board of Education member	263-1412
Gregg Noel, Board of Education member	598-2388
Kari Porter-Murray, Board of Education member	263-2837
Mark Wilson, Board of Education member	263-3239

### **Key Staff**

**Superintendent:** Dr. Marlin Berry

**Business Office Staff:** Debbie Howie-Board Clerk, Ethel Jacobson-Board Treasurer, Becky Jones-Payroll and Diane Riordan-Receptionist

Curriculum & Instruction Staff: Denise Guy-Director of Student Learning/Technology Other Key Contacts: Dr. Michael Ford -Abilene High School principal, Will Burton -Abilene High School asst. principal, Ron Wilson-Abilene Middle School principal, Chris Cooper-Garfield Upper Elementary principal, Tom Schwartz-McKinley Intermediate School principal and Debbie Elliott-Kennedy Primary School principal

### **The District's Accomplishments and Challenges**

### **Accomplishments:**

All five district school went through a final accreditation visit during the 2002-03 school year and received full accreditation from the state of Kansas and the North Central Association. The district was successful in passing a bond issue to improve facilities. Improvements will include a classroom addition to the high school, remodeling of the middle school, air conditioning and roof projects at two elementaries, new tennis courts and a track resurfacing.

Students in the district continue to test well and perform well on all state measures. Graduation rates and other academic marks can be viewed on the state report card for the district.

### **Challenges:**

The district is experiencing slightly declining or stable enrollment numbers like most districts in the state. With the finance formula based on a per pupil basis, stable or declining enrollments provide fewer dollars each year to districts. The district will need to continue to be conservative and efficient in its expenditures.

Meeting the needs of all of the students in Abilene is still a daily challenge. The diversity of our students continues to expand on a continuum causing educators today to deal with a greater number of issues from outside the classroom that impact student learning in the classroom.

The rising cost of health care, increased district property insurance, higher utility costs, and more costly instructional materials are also impacting the efforts of the district.

### **Supplemental Information for the Following Tables**

- 1. Summary of Total Expenditures by Function (All Funds)
- 2. Summary of General Fund Expenditures by Function
- 3. Summary of Supplemental General Fund Expenditures by Function
- 4. Summary of General and Supplemental General Fund Expenditures by Function
- 5. Summary of Special Education Fund by Function
- 6. Instruction Expenditures (1000)
- 7. Student and Instructional Support Expenditures (2100 & 2200)
- 8. General Administration Expenditures (2300)
- 9. School Administration Expenditures (2400)
- 10. Operations and Maintenance Expenditures (2600)
- 11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
- 12. Capital Improvements (4000)
- 13. Debt Services (5000)
- 14. Miscellaneous Information Unencumbered Cash Balance by Fund
- 15. Reserve Funds Unencumbered Cash Balance
- 16. Other Information FTE
- 17. Miscellaneous Information Mill Rates by Fund
- 18. Other Information Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

### **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
  - o Reading
  - Mathematics
  - o Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

### **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	6,686,102	62%	7,463,016	63%	12%	8,497,075	62%	14%
Student & Instructional Support	975,443	9%	924,951	8%	-5%	1,112,461	8%	20%
General Administration	349,301	3%	316,984	3%	-9%	333,497	2%	5%
School Administration (Building)	601,740	6%	668,160	6%	11%	709,354	5%	6%
Operations & Maintenance	829,240	8%	948,647	8%	14%	1,135,761	8%	20%
Capital Improvements	188,899	2%	148,086	1%	-22%	275,000	2%	86%
Debt Services	211,780	2%	213,272	2%	1%	255,780	2%	20%
Other Costs	1,007,053	9%	1,093,741	9%	9%	1,304,835	10%	19%
Total Expenditures	10,849,558	100%	11,776,857	100%	9%	13,623,763	100%	16%
Amount per Pupil	\$7,378		\$8,038		9%	\$9,361		16%

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

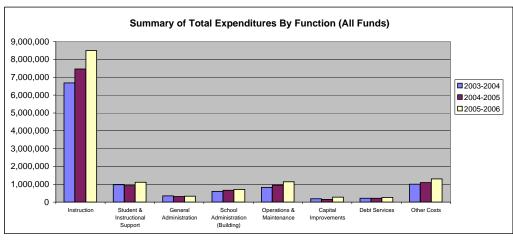
School Administration (Building) - 2400

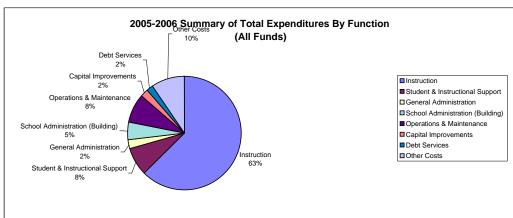
Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200



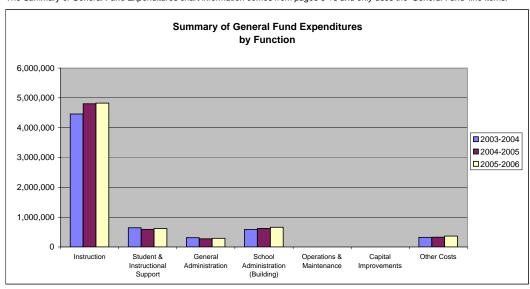


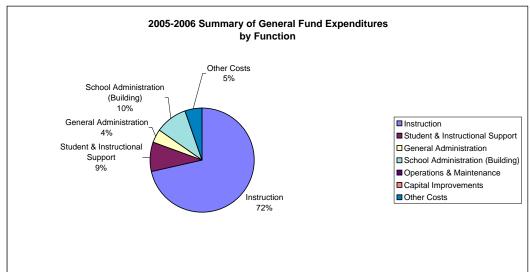
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### Summary of General Expenditures by Function

		%		%	%		%	%
	2003-2004	of	2004-2005	of	inc/	2005-2006	of	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	4,459,157	71%	4,802,914	73%	8%	4,826,308	71%	0%
Student & Instructional Support	643,289	10%	587,701	9%	-9%	616,987	9%	5%
General Administration	310,567	5%	275,291	4%	-11%	289,054	4%	5%
School Administration (Building)	583,918	9%	622,558	9%	7%	658,447	10%	6%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	323,921	5%	326,456	5%	1%	364,881	5%	12%
Total Expenditures	6,320,852	100%	6,614,920	100%	5%	6,755,677	100%	2%
Amount per Pupil	\$4,298		\$4,515		5%	\$4,642		3%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

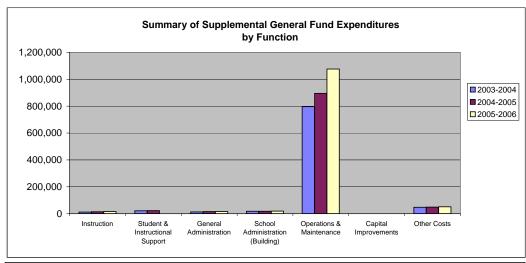


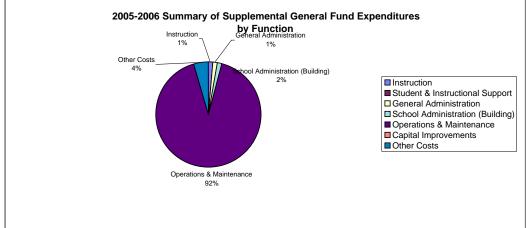


## Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	12,090	1%	14,768	1%	22%	15,506	1%	5%
Student & Instructional Support	21,546	2%	22,035	2%	2%	0	0%	-100%
General Administration	13,609	1%	14,987	1%	10%	15,736	1%	5%
School Administration (Building)	17,822	2%	18,104	2%	2%	19,009	2%	5%
Operations & Maintenance	796,953	88%	894,670	88%	12%	1,076,177	91%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	47,279	5%	49,050	5%	4%	51,503	4%	5%
Total Expenditures	909,299	100%	1,013,614	100%	11%	1,177,931	100%	16%
Amount per Pupil	\$618		\$692	·	12%	\$809		17%

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.

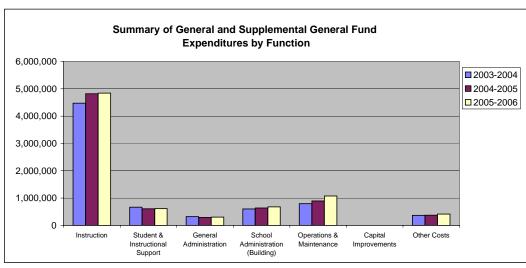


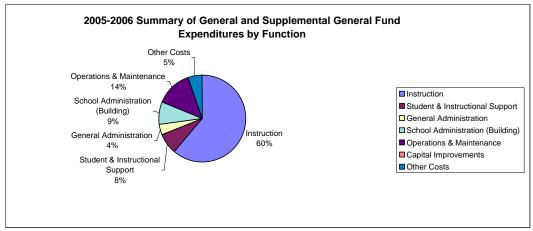


# USD# 43 Summary of General and Supplemental General Fund Expenditures by Function

		%		%	%		%	%
	2003-2004	of	2004-2005	of	inc/	2005-2006	of	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	4,471,247	62%	4,817,682	63%	8%	4,841,814	61%	1%
Student & Instructional Support	664,835	9%	609,736	8%	-8%	616,987	8%	1%
General Administration	324,176	4%	290,278	4%	-10%	304,790	4%	5%
School Administration (Building)	601,740	8%	640,662	8%	6%	677,456	9%	6%
Operations & Maintenance	796,953	11%	894,670	12%	12%	1,076,177	14%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	371,200	5%	375,506	5%	1%	416,384	5%	11%
Total Expenditures	7,230,151	100%	7,628,534	100%	6%	7,933,608	100%	4%
Amount per Pupil	\$4,916		\$5,206		6%	\$5,452		5%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

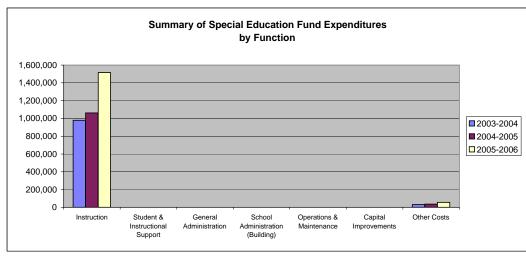


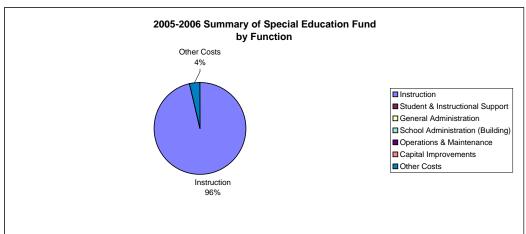


### Summary of Special Education Fund by Function

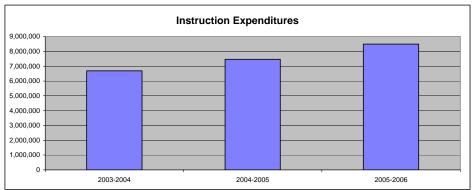
Ī		%		%	%		%	%
	2003-2004	of	2004-2005	of	inc/	2005-2006	of	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	979,168	97%	1,062,366	97%	8%	1,515,000	96%	43%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	30,529	3%	35,199	3%	15%	55,000	4%	56%
Total Expenditures	1,009,697	100%	1,097,565	100%	9%	1,570,000	100%	43%
Amount per Pupil	\$687		\$749		9%	\$1,079		44%

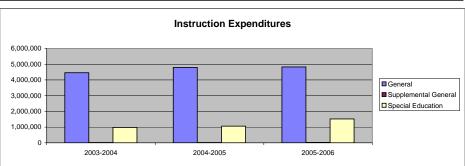
The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)





1			%		%
	2003-2004	2004-2005	inc/	2005-2006	inc/
	Actual	Actual	dec	Budget	dec
General	4,459,157	4,802,914	8%	4,826,308	0%
Federal Funds	572,133	713,964	25%	744,125	4%
Supplemental General	12,090	14,768	22%	15,506	5%
At Risk (4yr Old)				0	
At Risk (K-12)				338,278	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	199,015	171,020	-14%	275,000	61%
Driver Education	13,290	11,595	-13%	17,350	50%
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	979,168	1,062,366	8%	1,515,000	43%
Vocational Education	437,799	448,787	3%	489,440	9%
Gifts/Grants	13,450	9,510	-29%	6,362	-33%
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		228,092		264,582	16%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	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	6,686,102	7,463,016	12%	8,491,951	14%
Enrollment (FTE)*	1,470.6	1,465.2	0%	1,455.3	-1%
Amount per Pupil	4,547	5,094	12%	5,835	15%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	5,124	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	6,686,102	7.463.016	12%	8,497,075	14%



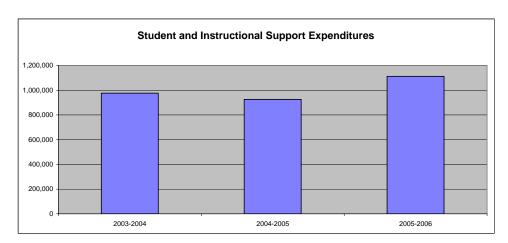


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

<sup>\*</sup>Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

#### Student and Instructional Support Expenditures (2100 & 2200)

[			%		%
	2003-2004	2004-2005	inc/	2005-2006	inc/
	Actual	Actual	dec	Budget	dec
	0.40.000	507.704	00/	040.007	<b>5</b> 0/
General	643,289	587,701	-9%	616,987	5%
Federal Funds	412	221	-46%	228	3%
Supplemental General	21,546	22,035	2%	0	-100%
At Risk (4yr Old)				0	
At Risk (K-12)				0	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	159,063	110,016	-31%	275,000	150%
Driver Training	0	0	0%	0	0%
Declining Enrollment				0	
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	59,092	84,938	44%	85,000	0%
Parent Education Program	92,041	94,833	3%	106,000	12%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	_	25.207	- 7	29,246	16%
Contingency Reserve	0	0	0%	==,=:=	
Text Book & Student Material	0	0	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%
Temporary Note	U	o <sub>l</sub>	070	o <sub>l</sub>	0 70
SUBTOTAL	975,443	924,951	-5%	1,112,461	20%
Enrollment (FTE)*	1.470.6	1.465.2	0%	1.455.3	-1%
Amount per Pupil	663	631	-5%	764	21%
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	975,443	924,951	-5%	1,112,461	20%
Amount per Pupil	\$691	\$657	-5%	\$796	21%



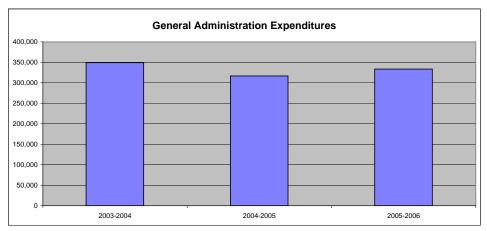
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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### General Administration Expenditures (2300)

Ī				%		%
	2003-2004		2004-2005	inc/	2005-2006	inc/
	Actual		Actual	dec	Budget	dec
	710100.	Ī	7101001	400		400
General	310,567		275,291	-11%	289,054	5%
Federal Funds	25,125	Ī	17,449	-31%	17,972	3%
Supplemental General	13,609	Ī	14,987	10%	15,736	5%
At Risk (4yr Old)		Ī			0	
At Risk (K-12)		Ī			0	
Bilingual Education	0		0	0%	0	0%
Capital Outlay	0	Ī	0	0%	0	0%
Driver Training	0	Ī	0	0%	0	0%
Declining Enrollment		Ī			0	
Extraordinary School Program	0		0	0%	0	0%
Food Service	0	Ī	0	0%	0	0%
Professional Development	0	Ī	0	0%	0	0%
Parent Education Program	0	Ī	0	0%	0	0%
Summer School	0		0	0%	0	0%
Special Education	0		0	0%	0	0%
Vocational Education	0		0	0%	0	0%
Gifts/Grants	0		0	0%	0	0%
Special Liability Expense	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			9,257		10,735	16%
Contingency Reserve	0		0	0%		
Text Book & Student Material	0		0	0%		
Bond & Interest #1	0	L	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	349,301	Ļ	316,984	-9%	333,497	5%
Enrollment (FTE)*	1,470.6	Ĺ	1,465.2	0%	1,455.3	-1%
Amount per Pupil	238		216	-9%	229	6%
Adult Education	0	Ļ	0	0%	0	0%
Adult Supplemental Education	0	Ļ	0	0%	0	0%
Area Vocational School	0	Ļ	0	0%	0	0%
Tuition Reimbursement	0	Ļ	0	0%	0	0%
Special Education Coop	0	Ļ	0	0%	0	0%
TOTAL	349,301		316,984	-9%	333,497	5%

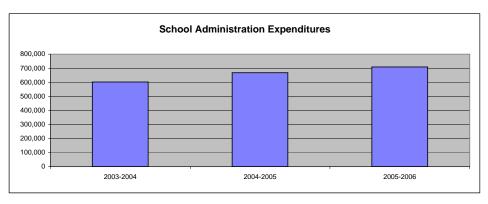


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

### School Administration Expenditures (2400)

Ī				%		%
	2003-2004		2004-2005	inc/	2005-2006	inc/
	Actual		Actual	dec	Budget	dec
	7.0144.	<u> </u>	710100.	400	_uugo.	400
General	583,918		622,558	7%	658,447	6%
Federal Funds	0		0	0%	0	0%
Supplemental General	17,822		18,104	2%	19,009	5%
At Risk (4yr Old)		Ī			0	
At Risk (K-12)		Ī			0	
Bilingual Education	0	Γ	0	0%	0	0%
Capital Outlay	0		0	0%	0	0%
Driver Training	0		0	0%	0	0%
Declining Enrollment		Ī			0	
Extraordinary School Program	0	Γ	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	Ţ.	0	0%	0	0%
Special Education	0	Γ	0	0%	0	0%
Vocational Education	0	Γ	0	0%	0	0%
Gifts/Grants	0		0	0%	0	0%
Special Liability Expense	0	Γ	0	0%	0	0%
School Retirement	0	Γ	0	0%	0	0%
Extraordinary Growth Facilities	0	Γ	0	0%	0	0%
Special Reserve	0		0	0%		
KPERS Spec. Ret. Contribution			27,498		31,898	16%
Contingency Reserve	0		0	0%		
Text Book & Student Material	0		0	0%		
Bond & Interest #1	0	L	0	0%	0	0%
Bond & Interest #2	0	L	0	0%	0	0%
No-Fund Warrant	0	L	0	0%	0	0%
Special Assessment	0	L	0	0%	0	0%
Temporary Note	0		0	0%	0	0%
SUBTOTAL	601,740	L	668,160	11%	709,354	6%
Enrollment (FTE)*	1,470.6	L	1,465.2	0%	1,455.3	-1%
Amount per Pupil	409		456	11%	487	7%
Adult Education	0	L	0	0%	0	0%
Adult Supplemental Education	0	L	0	0%	0	0%
Area Vocational School	0	L	0	0%	0	0%
Tuition Reimbursement	0	L	0	0%	0	0%
Special Education Coop	0	L	0	0%	0	0%
TOTAL	601,740		668,160	11%	709,354	6%



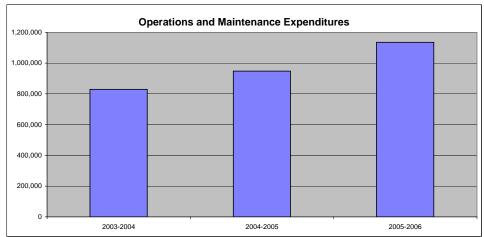
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

435

### Operations and Maintenance Expenditures (2600)

1			%			%
	2003-2004	2004-2005	inc/		2005-2006	inc/
	Actual	Actual	dec		Budget	dec
General	0	0	0%		0	0%
Federal Funds	0	0	0%	-	0	0%
Supplemental General	796.953	894.670	12%	-	1,076,177	20%
At Risk (4yr Old)	7 30,333	034,070	12/0	-	1,070,177	2078
At Risk (K-12)				-	0	
Bilingual Education	0	0	0%	-	0	0%
Capital Outlay	0	0	0%	-	0	0%
Driver Training	2.393	3,104	30%	-	3,950	27%
Declining Enrollment	2,393	3,104	30 /6	-	3,930	21 /0
Extraordinary School Program	0	0	0%	F	0	0%
Food Service	29.894	30.694	3%	F	32.229	5%
Professional Development	29,094	30,094	0%	F	32,229	0%
Parent Education Program	0	0	0%	F	0	0%
Summer School	0	0	0%	-	0	0%
Special Education	0	0	0%	-	0	0%
Vocational Education	0	0	0%	-	0	0%
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%	ŀ	0	0%
Special Reserve	0	0	0%	l l	-	
KPERS Spec. Ret. Contribution	-	20,179		r	23,405	16%
Contingency Reserve	0	0	0%			
Text Book & Student Material	0	0	0%			
Bond & Interest #1	0	0	0%	Г	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	829,240	948,647	14%		1,135,761	20%
Enrollment (FTE)*	1,470.6	1,465.2	0%		1,455.3	-1%
Amount per Pupil	564	647	15%		780	21%
Adult Education	0	0	0%		0	0%
Adult Supplemental Education	0	0	0%		0	0%
Area Vocational School	0	0	0%	Ī	0	0%
Tuition Reimbursement	0	0	0%	Ī	0	0%
Special Education Coop	0	0	0%	Ī	0	0%
TOTAL	829,240	948,647	14%	Ī	1,135,761	20%



 $\label{eq:NOTE:offs} \mbox{NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.}$ 

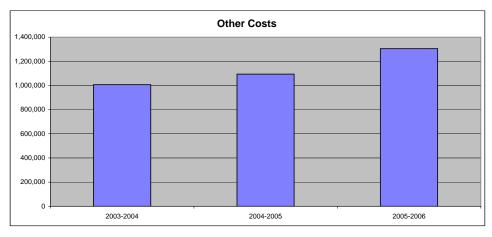
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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#### **Other Costs**

### (2500 & 2900: Other Supplemental Services) (2700: Transportation) (3000: Non-Instruction Services)

			%		%
	2003-2004	2004-2005	inc/	2005-2006	inc/
	Actual	Actual	dec	Budget	dec
	Actual	Actual	ucc	Duaget	ucc
General	323,921	326,456	1%	364,881	12%
Federal Funds	0	0	0%	0	0%
Supplemental General	47.279	49.050	4%	51.503	5%
At Risk (4yr Old)	,2.0	10,000	1,0	0.,000	070
At Risk (K-12)				0	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	17,642	49,043	178%	100,000	104%
Driver Training	0	0	0%	0	0%
Declining Enrollment		J	070	0	070
Extraordinary School Program	0	0	0%	0	0%
Food Service	584,296	602,949	3%	697,032	16%
Professional Development	3,386	3,100	-8%	4,000	29%
Parent Education Program	0	0,100	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	30,529	35,199	15%	55,000	56%
Vocational Education	0	0	0%	00,000	0%
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%	Ü	0 70
KPERS Spec. Ret. Contribution		27,944		32.419	16%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	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	1,007,053	1,093,741	9%	1,304,835	19%
Enrollment (FTE)*	1,470.6	1,465.2	0%	1,455.3	-1%
Amount per Pupil	685	746	9%	897	20%
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	1,007,053	1,093,741	9%	1,304,835	19%

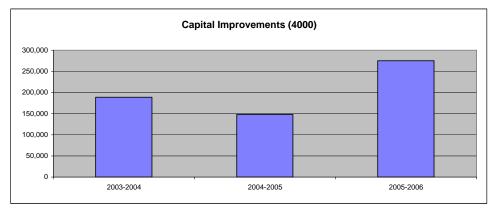


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

<sup>\*</sup>Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

### Capital Improvements Expenditures (4000)

Γ			%		%
	2003-2004	2004-2005	inc/	2005-2006	inc/
	Actual	Actual	dec	Budget	dec
	7.0144.	710100.	400		400
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)				0	
At Risk (K-12)				0	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	188,899	148,086	-22%	275,000	86%
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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		0		0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	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	188,899	148,086	-22%	275,000	86%
Enrollment (FTE)*	1,470.6	1,465.2	0%	1,455.3	-1%
Amount per Pupil	128	101	-21%	189	87%
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	188,899	148,086	-22%	 275,000	86%

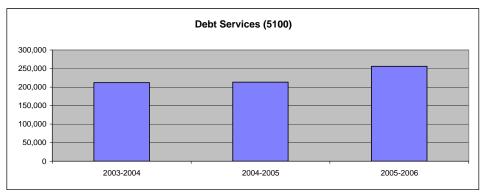


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

<sup>\*</sup>Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

### **Debt Services Expenditures (5100)**

1				%		%
	2003-2004	2004-200	5	inc/	2005-2006	inc/
	Actual	Actual	•	dec	Budget	dec
	7.0144.	710100		400	_ aago:	400
General	0		0	0%	0	0%
Federal Funds	0		0	0%	0	0%
Supplemental General	0		0	0%	0	0%
At Risk (4yr Old)					0	
At Risk (K-12)					0	
Bilingual Education	0		0	0%	0	0%
Capital Outlay	0		0	0%	0	0%
Driver Training	0		0	0%	0	0%
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	0		0	0%	0	0%
Vocational Education	0		0	0%	0	0%
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			0		0	0%
Contingency Reserve	0		0	0%		
Text Book & Student Material	0		0	0%		
Bond & Interest #1	211,780	213	,272	1%	255,780	20%
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	211,780	213	,272	1%	255,780	20%
Enrollment (FTE)*	1,470.6	1,4	65.2	0%	1,455.3	-1%
Amount per Pupil	144		146	1%	176	21%
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	211,780	213	,272	1%	255,780	20%

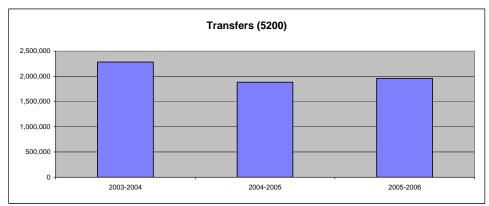


 $\label{eq:NOTE:offts} \mbox{NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.}$ 

<sup>\*</sup>Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

### Transfers (5200)

[				%		%
	2003-2004		2004-2005	inc/	2005-2006	inc/
	Actual		Actual	dec	Budget	dec
			11010		g.:	
General	1,339,402		1,037,325	-23%	986,390	-5%
Federal Funds	0		0	0%	0	0%
Supplemental General	944,846	Ī	848,256	-10%	974,940	15%
At Risk (4yr Old)					0	
At Risk (K-12)					0	
Bilingual Education	0		0	0%	0	0%
Capital Outlay	0					
Driver Training	0		0	0%	0	0%
Declining Enrollment					0	
Extraordinary School Program	0		0	0%	0	0%
Food Service	0		0	0%	0	0%
Professional Development	0	Ī	0	0%	0	0%
Parent Education Program	0	Ī	0	0%	0	0%
Summer School	0		0	0%	0	0%
Special Education	0	Ī	0	0%	0	0%
Vocational Education	0	Ī	0	0%	0	0%
Gifts/Grants	0	Ī	0	0%	0	0%
Special Liability	0		0	0%	0	0%
School Retirement	0		0	0%	0	0%
Extraordinary Growth Facilities	0	Ī	0	0%	0	0%
Special Reserve	0	Ī	0	0%		
KPERS Spec. Ret. Contribution			0		0	0%
Contingency Reserve	0		0	0%		
Text Book & Student Material	0		0	0%		
Bond & Interest #1	0	Ī	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	2,284,248		1,885,581	-17%	1,961,330	4%
Enrollment (FTE)*	1,470.6		1,465.2	0%	1,455.3	-1%
Amount per Pupil	1,553		1,287	-17%	1,348	5%
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	Į	0	0%	0	0%
TOTAL	2,284,248		1,885,581	-17%	1,961,330	4%

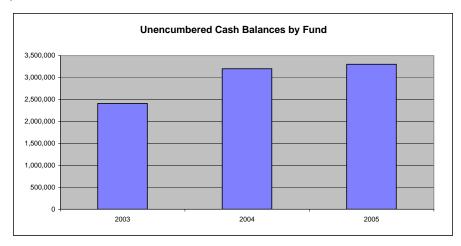


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

<sup>\*</sup>Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

### Miscellaneous Information Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	0	0	86,719
Supplemental General	146,826	174,794	154,954
At Risk (4yr Old)	7.10,020		0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	989.273	863,851	878,882
Driver Training	21,258	22,683	22,573
Declining Enrollment	,	,	0
Extraordinary School Program	0	0	0
Food Service	96,293	98,289	140,304
Professional Development	138,498	209,191	135,265
Parent Education Program	58,191	96,567	102,080
Summer School	0	0	0
Special Education	623,444	1,215,526	1,465,650
Vocational Education	0	0	0
Gifts/Grants	8,517	11,526	6,362
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	272,621	297,894	
Text Book & Student Material	0	0	
Bond & Interest 1	49,752	206,049	305,165
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,404,673	3,196,370	3,297,954
Enrollment (FTE)*	1,470.6	1,465.2	1,455.3
Amount per Pupil	1,635	2,182	2,266
Adult Education	0	0	0
Adult Supplemental Education	5,124	5,124	5,124
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	2,409,797	3,201,494	3,303,078



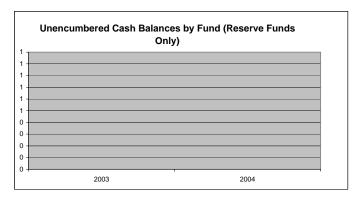
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

### Reserve Funds Unencumbered Cash Balance

	July 1, 2003
Special Reserve	0
TOTAL OTHER	0
Amount per Pupil	\$0

July 1, 2004
0
0
\$0



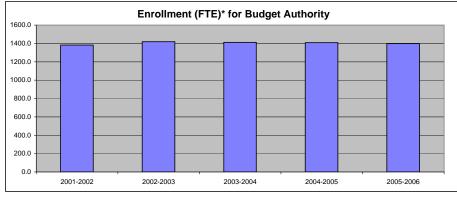
<sup>\*</sup>School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

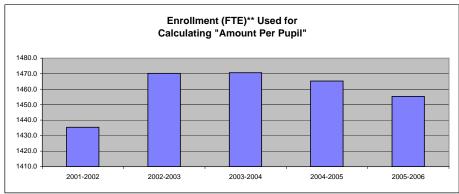
### Other Information

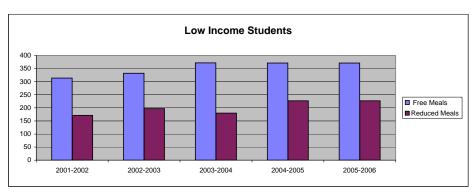
	2001-2002 Actual
Enrollment (FTE)*	1,382.9
Enrollment (FTE)**	1,435.4
Number of Students -	
Free Meals	314
Number of Students -	
Reduced Meals	171

2002-2003 Actual	% inc/ dec
1,418.7	3%
1,470.2	2%
332	6%
197	15%

<b>.</b>					
2003-2004	%	2004-2005	%	2005-2006	%
Actual	inc/	Actual	inc/	Budget	inc/
	dec		dec	•	dec
1,411.6	-1%	1,408.7	0%	1,397.3	-1%
1,470.6	0%	1,465.2	0%	1,455.3	-1%
372	12%	371	0%	371	0%
180	-9%	227	26%	227	0%







<sup>\*</sup>FTE for state aid and budget authority purposes for general fund.

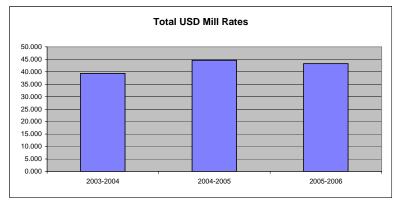
<sup>\*\*</sup> FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

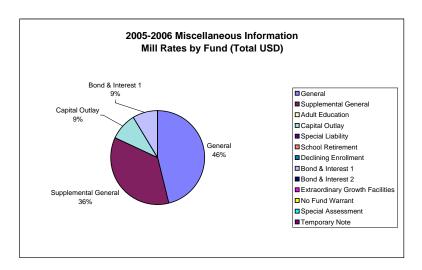
# Miscellaneous Information Mill Rates by Fund

	2003-2004
	Actual
General	20.000
Supplemental General	11.342
Adult Education	0.000
Capital Outlay	3.968
Declining Enrollment	
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond & Interest 1	4.009
Bond & Interest 2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	39.319
Historical Museum	0.000
Public Library Board	0.000
Public Library Brd & Emp Benf	0.000
Recreation Commission	1.984
Recreation Commission	
Employee Benefit	0.992
TOTAL OTHER	2.976

2004-2005	
Actual	
20.000	
16.817	
0.000	
3.997	
3.997	
0.000	
0.000	
0.000	
3.777	
0.000	
0.000	
0.000	
0.000	
44.591	
0.000	
0.000	
0.000	
1.998	
0.631	
2.629	

2005-2006
Budget
20.000
15.504
0.000
4.000
0.000
0.000
0.000
0.000
3.777
0.000
0.000
0.000
0.000
43.281
0.000
0.000
0.000
2.000
0.100
2.100





#### Other Information

	2003-2004 Actual
Assessed Valuation	\$52,828,346
Bonded Indebtedness	\$216,166

2004-2005 Actual
\$54,343,431
\$5,117,476

2005-2006 Budget
\$56,943,578
\$5,213,537

