Budget at a Glance

2004 - 2005

Abilene

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Summary of Total Expenditures By Function
(All Funds)

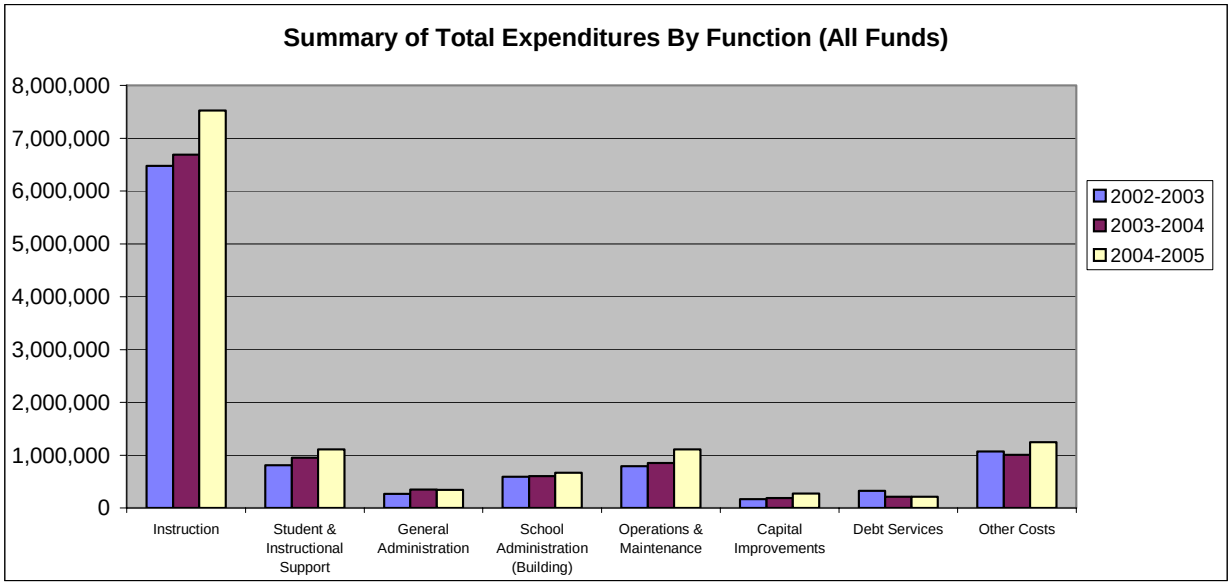
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	6,474,956	62%	6,686,102	62%	3%	7,523,244	60%	13%
Student & Instructional Support	807,655	8%	953,897	9%	18%	1,111,011	9%	16%
General Administration	268,575	3%	349,301	3%	30%	343,099	3%	-2%
School Administration (Building)	593,017	6%	601,740	6%	1%	668,238	5%	11%
Operations & Maintenance	792,259	8%	850,786	8%	7%	1,107,938	9%	30%
Capital Improvements	165,032	2%	188,899	2%	14%	275,000	2%	46%
Debt Services	321,670	3%	211,780	2%	-34%	213,161	2%	1%
Other Costs	1,067,654	10%	1,007,053	9%	-6%	1,245,505	10%	24%
Total Expenditures	10,490,818	100%	10,849,558	100%	3%	12,487,196	100%	15%
Amount per Pupil	$7,136		$7,378		3%	$8,523		16%

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.

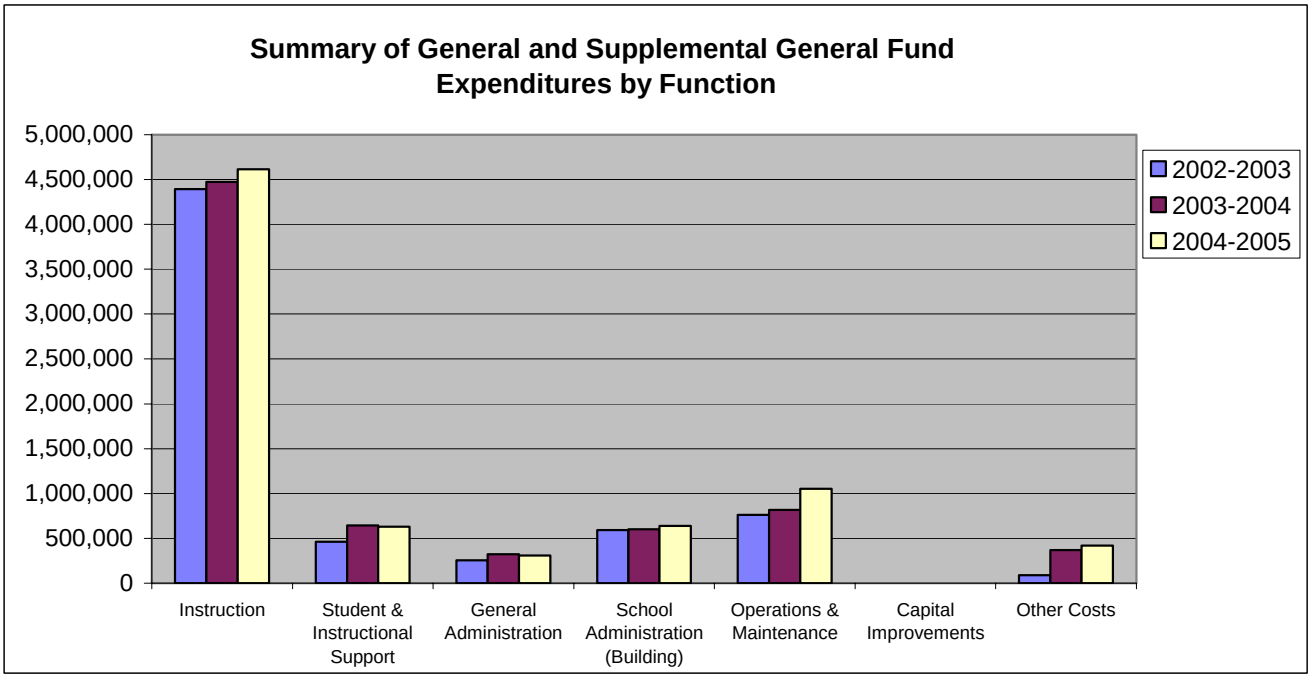
Further definition of what goes into each category:

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



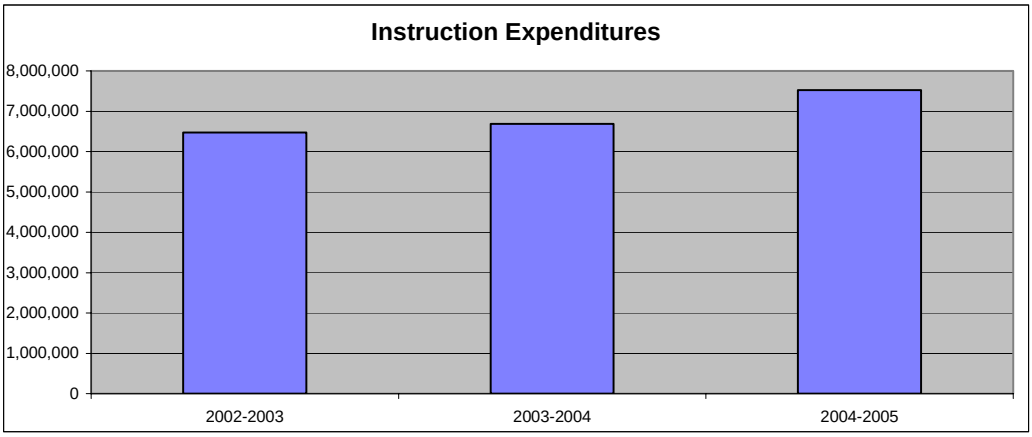
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,392,257	67%	4,471,247	62%	2%	4,614,512	60%	3%
Student & Instructional Support	461,454	7%	643,289	9%	39%	627,742	8%	-2%
General Administration	254,978	4%	324,176	4%	27%	307,116	4%	-5%
School Administration (Building)	593,017	9%	601,740	8%	1%	637,682	8%	6%
Operations & Maintenance	760,553	12%	818,499	11%	8%	1,051,477	14%	28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	90,665	1%	371,200	5%	309%	419,273	5%	13%
Total Expenditures	6,552,924	100%	7,230,151	100%	10%	7,657,802	100%	6%
Amount per Pupil	$4,457		$4,916		10%	$5,226		6%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	4,392,257		4,459,157	2%		4,593,762	3%
Federal Funds	371,808		572,133	54%		667,522	17%
Supplemental General	0		12,090	0%		20,750	72%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	189,554		199,015	5%		275,000	38%
Driver Education	5,556		13,290	139%		17,350	31%
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	996,388		979,168	-2%		1,200,000	23%
Technology Education	77,982						
Transportation	0						
Vocational Education	427,601		437,799	2%		475,906	9%
Gifts/Grants	13,810		13,450	-3%		14,383	7%
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						253,447	
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	6,474,956		6,686,102	3%		7,518,120	12%
Enrollment (FTE)*	1,470.2		1,470.6	0%		1,465.2	0%
Amount per Pupil	4,404		4,547	3%		5,131	13%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		5,124	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	6,474,956		6,686,102	3%		7,523,244	13%



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.

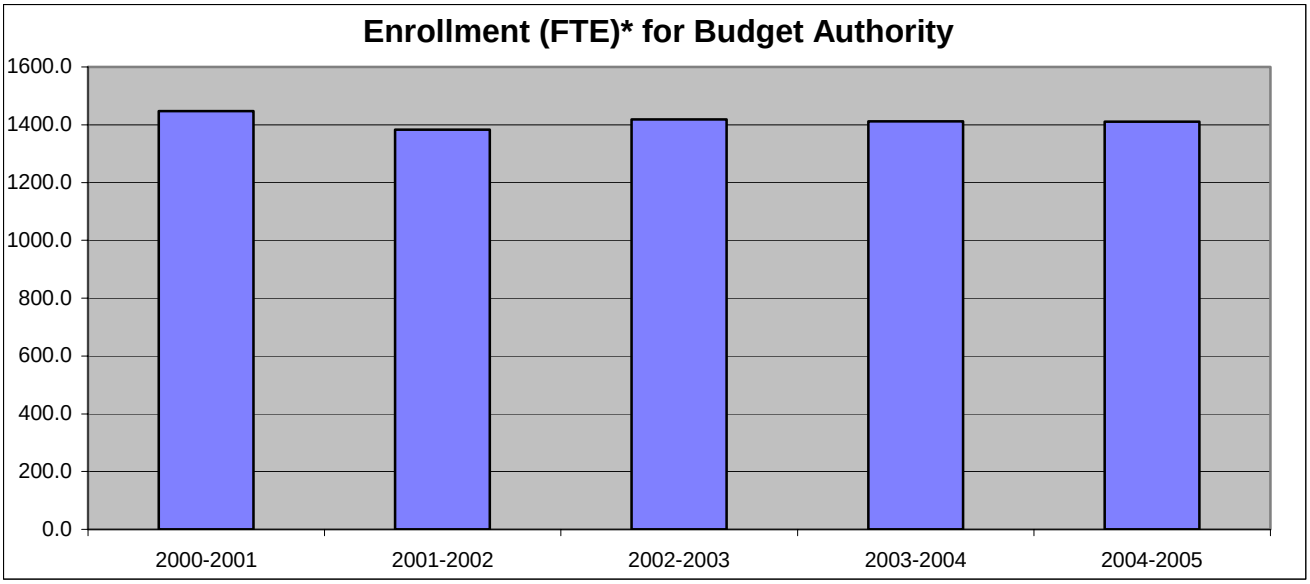
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

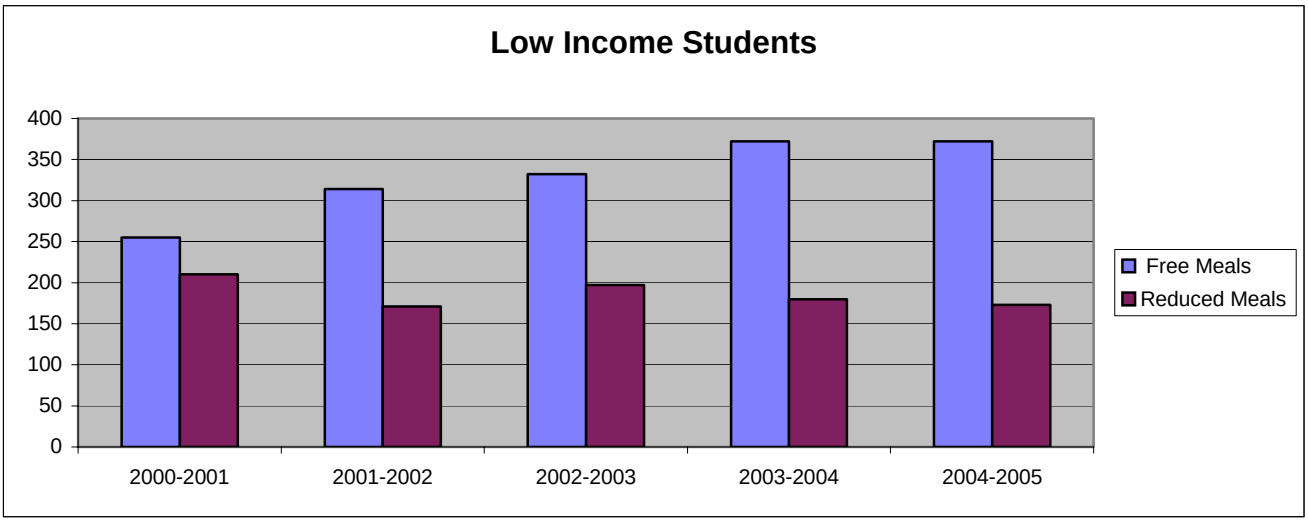
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	7,530,532	0	6,635,446	0		0	895,086
Supplemental General	1,882,633	174,794	780,163				927,676
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	5,124	5,124			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	925,000	863,851		0	30,000	20,000	257,457
Driver Training	20,600	22,683	5,880		0	0	9,000
Extraordinary School Program	0	0			0	0	0
Food Service	685,470	98,289	8,308	255,874	0	50,000	298,809
Professional Development	89,000	209,191	0	0	0	65,000	10,000
Parent Education Program	94,833	96,567	54,970	0	0	0	10,800
Summer School	0	0		0	0	0	0
Special Education	1,236,500	1,215,526	0	0	0	1,183,693	0
Vocational Education	475,906			0	0	436,670	39,236
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	14,383	11,526					13,800
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	375,775	0	375,775				
Bond and Interest #1	213,161	206,049	70,380		0		224,971
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	693,642	0	xxxxxxxxxxx	693,642	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	14,242,559	2,903,600	7,930,922	949,516	30,000	1,755,363	2,686,835
Less Transfers	1,755,363						
TOTAL Budget Expenditures	$12,487,196						

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)*	1,447.7	1,382.9	-4%	1,418.7	3%	1,411.6	-1%	1,411.0	0%
Number of Students - Free Meals	255	314	23%	332	6%	372	12%	372	0%
Number of Students - Reduced Meals	210	171	-19%	197	15%	180	-9%	173	-4%

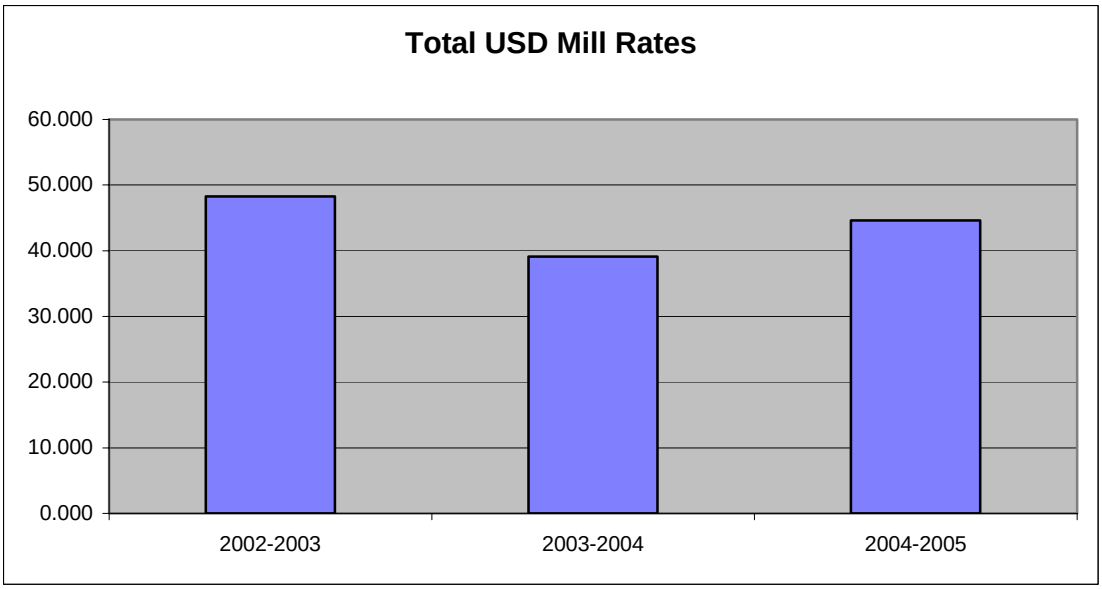




*FTE for state aid and budget authority purposes for general fund.

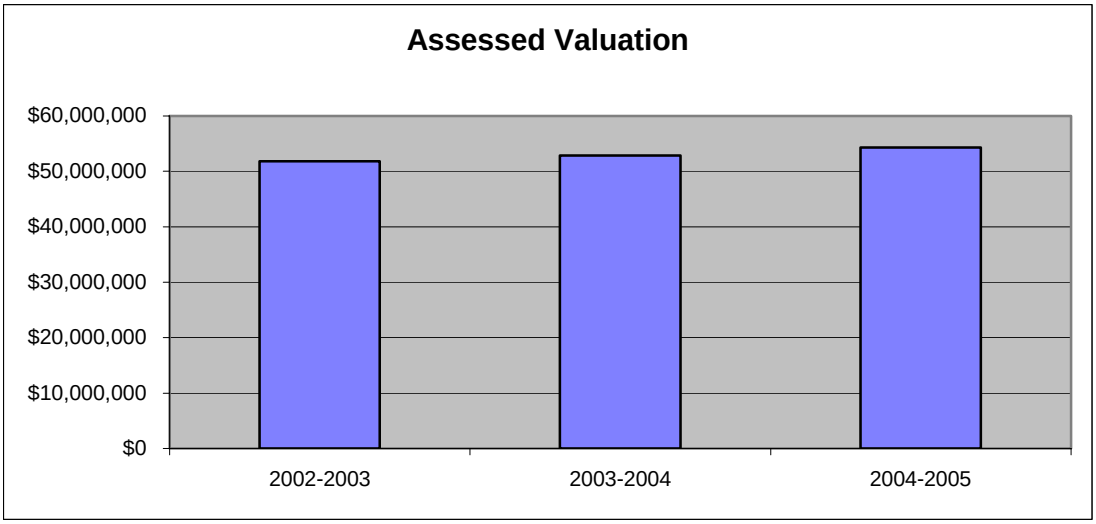
Miscellaneous Information
Mill Rates by Fund

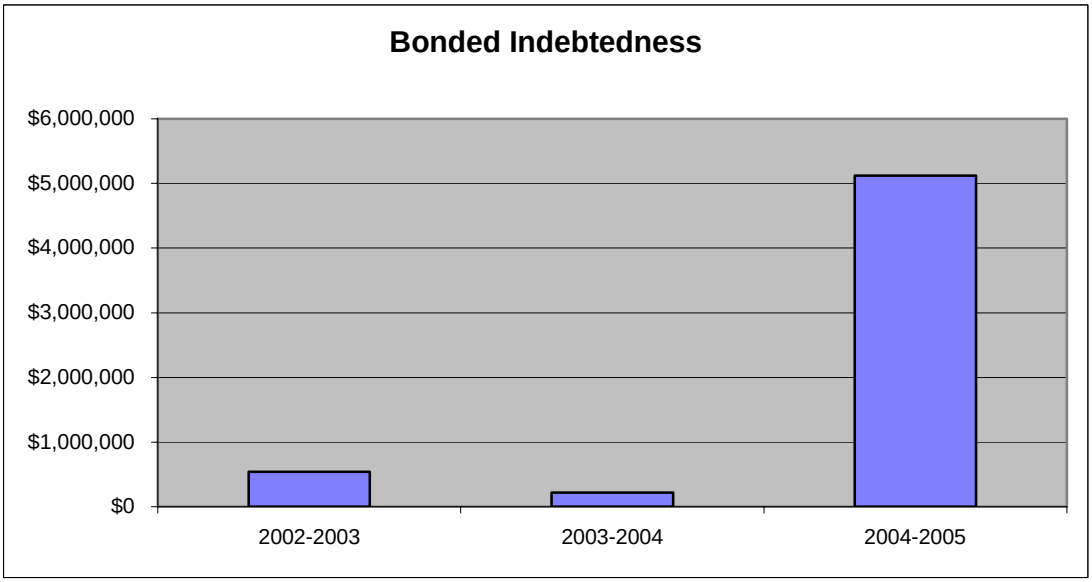
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	20.253	11.342	16.831
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.968	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.009	3.780	3.780
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	**48.262**	**39.090**	**44.611**
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	2.000	1.984	2.000
Recreation Commission Employee Benefit	1.001	0.992	0.631
TOTAL OTHER	**3.001**	**2.976**	**2.631**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$51,799,494	$52,828,346	$54,299,600
Bonded Indebtedness	537,430	216,166	5,117,476





USD# 435
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)	8.2	550,246	67,103	8.1	534,579	65,997	8.1	561,885	69,369
Teachers (Full Time)	93.3	3,976,102	42,616	94.9	4,054,727	42,726	94.9	4,266,131	44,954
Other Certified (Licensed) Personnel	14.5	548,696	37,841	8.5	406,431	47,815	8.5	418,624	49,250
Classified Personnel	58.6	1,356,077	23,141	57.4	1,374,238	23,941	57.4	1,419,830	24,736
Substitutes/Temporary Help	XXXXXXX		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