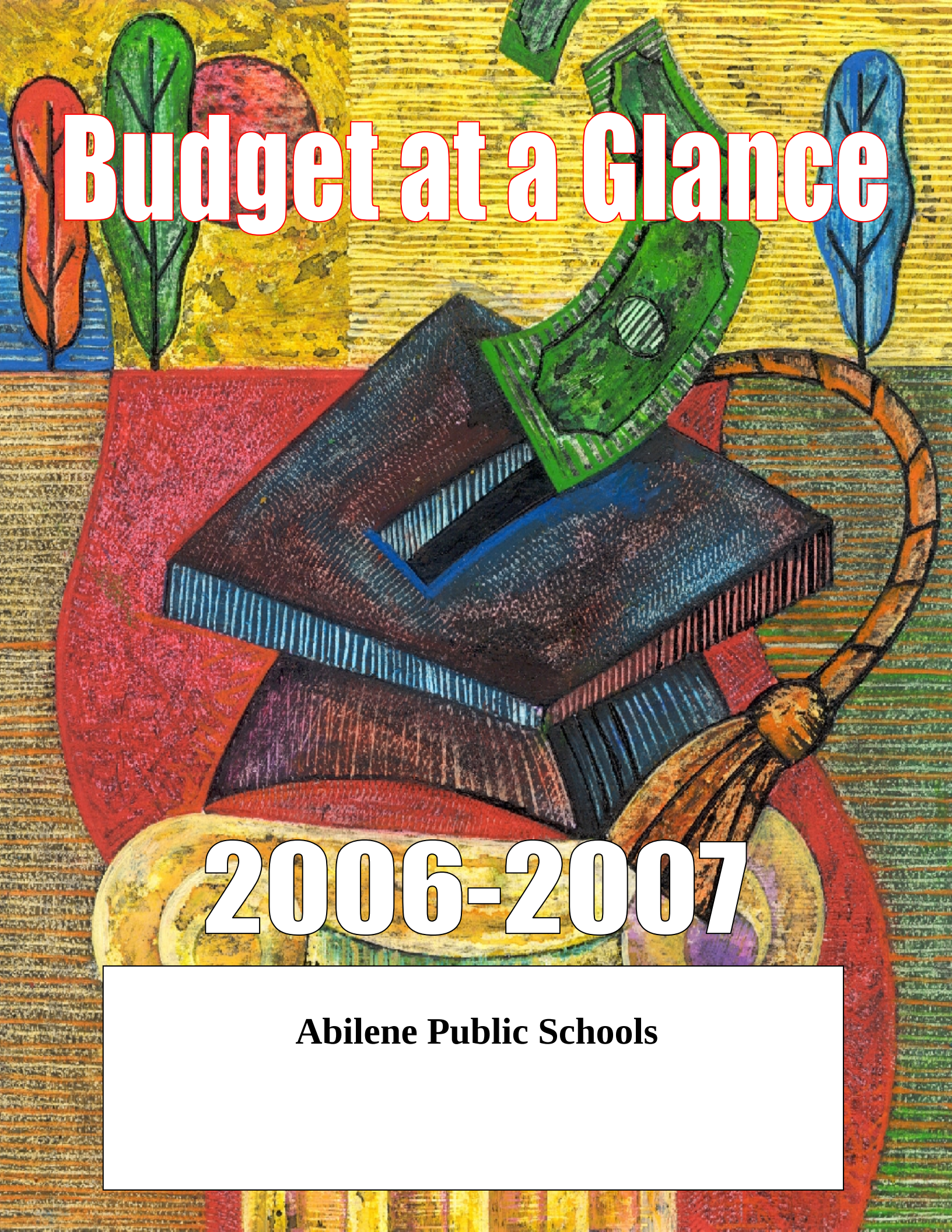


# Budget at a Glance

# 2006-2007

**Abilene Public Schools**

# Table of Contents

Summary of Total Expenditures…….……1

Summary of General and Supplemental General Fund Expenditures……2

Instruction Expenditures…….3

Sources of Revenue and Proposed Budget for 2006-07
(previously Co99a)……...……4

Enrollment and Low Income Students……5

Mill Rates by Fund……..6

Assessed Valuation and Bonded Indebtedness……...7

Average Salary……8

KSDE Website Information……9

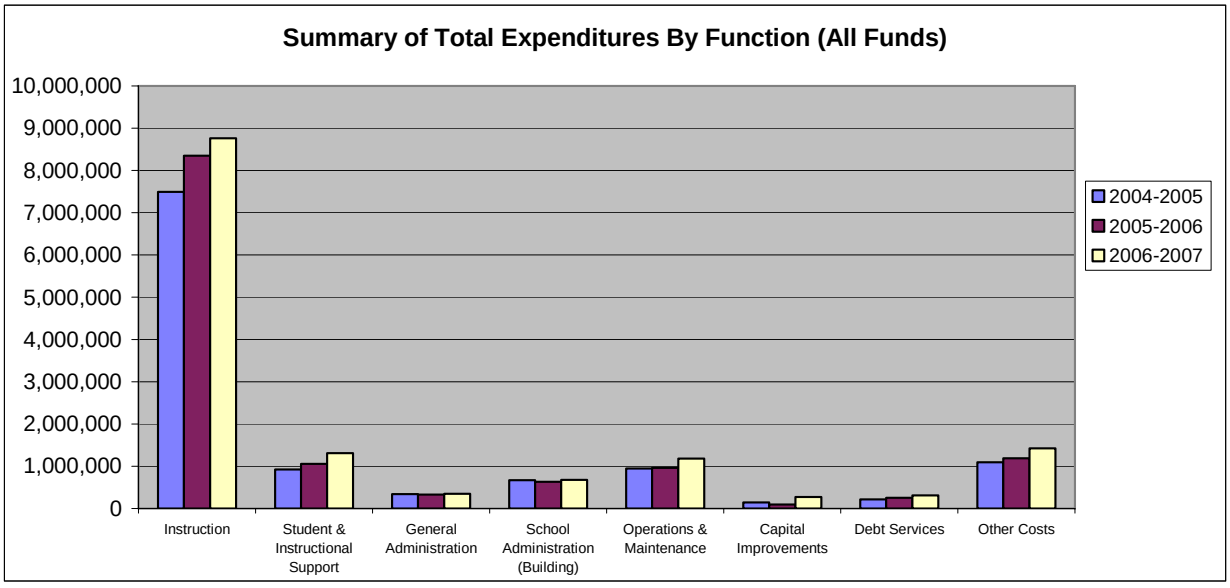
## Summary of Total Expenditures By Function
## (All Funds)

| | 2004-2005 Actual | % of Tot | 2005-2006 Actual | % of Tot | % inc/ dec | 2006-2007 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 7,494,376 | 63% | 8,346,774 | 65% | 11% | 8,756,593 | 61% | 5% |
| Student & Instructional Support | 924,951 | 8% | 1,056,708 | 8% | 14% | 1,308,086 | 9% | 24% |
| General Administration | 342,127 | 3% | 328,798 | 3% | -4% | 347,541 | 2% | 6% |
| School Administration (Building) | 668,160 | 6% | 632,643 | 5% | -5% | 678,902 | 5% | 7% |
| Operations & Maintenance | 948,647 | 8% | 963,324 | 7% | 2% | 1,181,960 | 8% | 23% |
| Capital Improvements | 148,086 | 1% | 94,592 | 1% | -36% | 275,000 | 2% | 191% |
| Debt Services | 213,272 | 2% | 255,541 | 2% | 20% | 311,830 | 2% | 22% |
| Other Costs | 1,094,744 | 9% | 1,189,929 | 9% | 9% | 1,426,490 | 10% | 20% |
| **Total Expenditures** | 11,834,363 | 100% | 12,868,309 | 100% | 9% | 14,286,402 | 100% | 11% |
| Amount per Pupil | $8,077 | | $8,842 | | 9% | $9,394 | | 6% |

*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.*

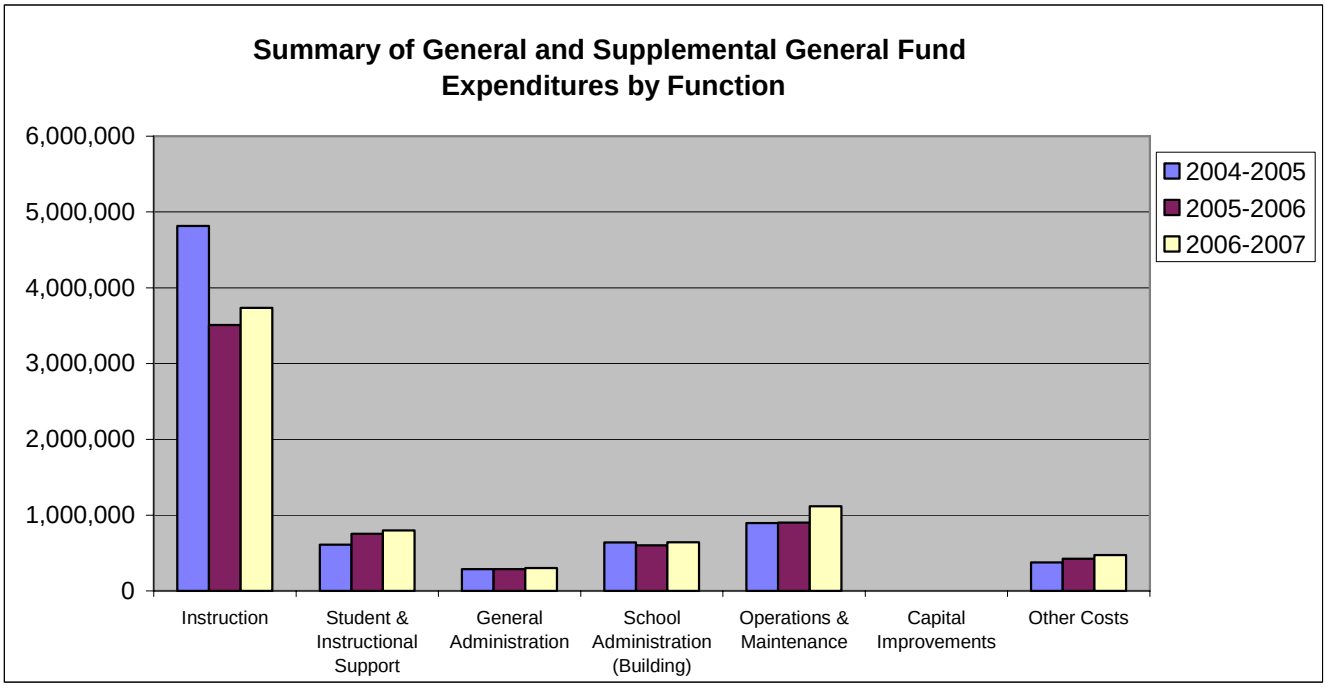
Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

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



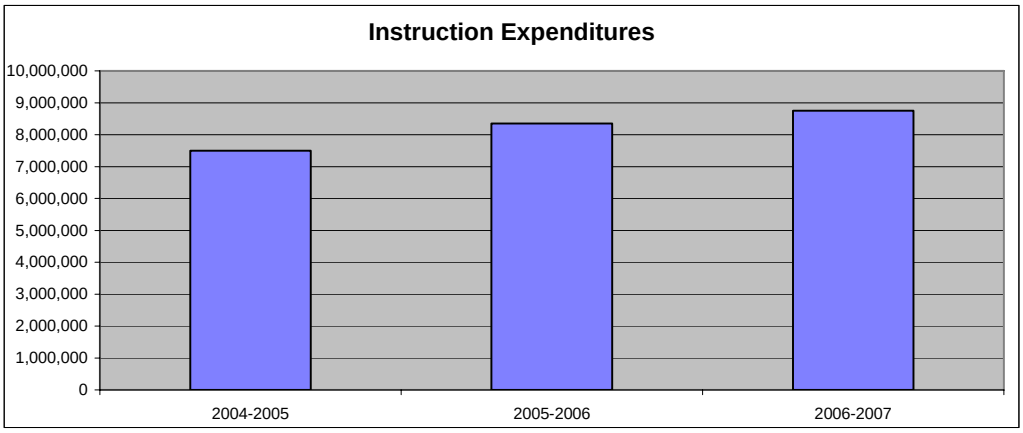
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2004-2005 Actual | % of Tot | 2005-2006 Actual | % of Tot | % inc/ dec | 2006-2007 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 4,817,682 | 63% | 3,509,024 | 54% | -27% | 3,735,562 | 53% | 6% |
| Student & Instructional Support | 609,736 | 8% | 754,689 | 12% | 24% | 799,694 | 11% | 6% |
| General Administration | 290,278 | 4% | 287,036 | 4% | -1% | 304,681 | 4% | 6% |
| School Administration (Building) | 640,662 | 8% | 603,024 | 9% | -6% | 643,402 | 9% | 7% |
| Operations & Maintenance | 894,670 | 12% | 901,088 | 14% | 1% | 1,116,163 | 16% | 24% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 375,506 | 5% | 426,794 | 7% | 14% | 474,516 | 7% | 11% |
| **Total Expenditures** | 7,628,534 | 100% | 6,481,655 | 100% | -15% | 7,074,018 | 100% | 9% |
| Amount per Pupil | $5,206 | | $4,454 | | -14% | $4,652 | | 4% |



## Instruction Expenditures (1000)

| | 2004-2005 Actual | | 2005-2006 Actual | % inc/ dec | | 2006-2007 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 4,802,914 | | 3,493,749 | -27% | | 3,724,562 | 7% |
| Federal Funds | 745,324 | | 631,590 | -15% | | 663,170 | 5% |
| Supplemental General | 14,768 | | 15,275 | 3% | | 11,000 | -28% |
| At Risk (4yr Old) | | | 0 | | | 0 | 0% |
| At Risk (K-12) | | | 1,589,866 | | | 1,718,602 | 8% |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 171,020 | | 216,749 | 27% | | 275,000 | 27% |
| Driver Education | 11,595 | | 13,480 | 16% | | 17,350 | 29% |
| 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 | 0 | | 0 | 0% | | 0 | 0% |
| Special Education | 1,062,366 | | 1,185,748 | 12% | | 1,515,100 | 28% |
| Vocational Education | 448,787 | | 447,455 | 0% | | 493,483 | 10% |
| Gifts/Grants | 9,510 | | 1,415 | -85% | | 7,697 | 444% |
| 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 | | 262,395 | 15% | | 325,505 | 24% |
| Contingency Reserve | 0 | | 489,052 | 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** | 7,494,376 | | 8,346,774 | 11% | | 8,751,469 | 5% |
| Enrollment (FTE)* | 1,465.2 | | 1,455.3 | -1% | | 1,520.8 | 5% |
| Amount per Pupil | 5,115 | | 5,735 | 12% | | 5,755 | 0% |
| | | | | | | | |
| 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** | 7,494,376 | | 8,346,774 | 11% | | 8,756,593 | 5% |




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.

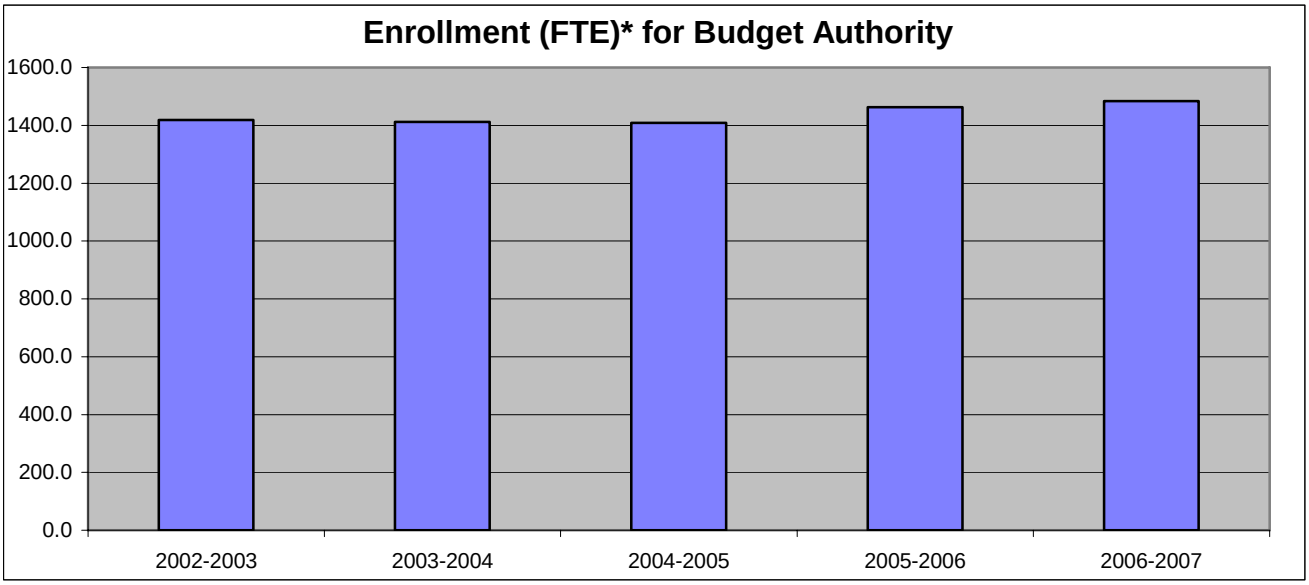
*Enrollment (FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

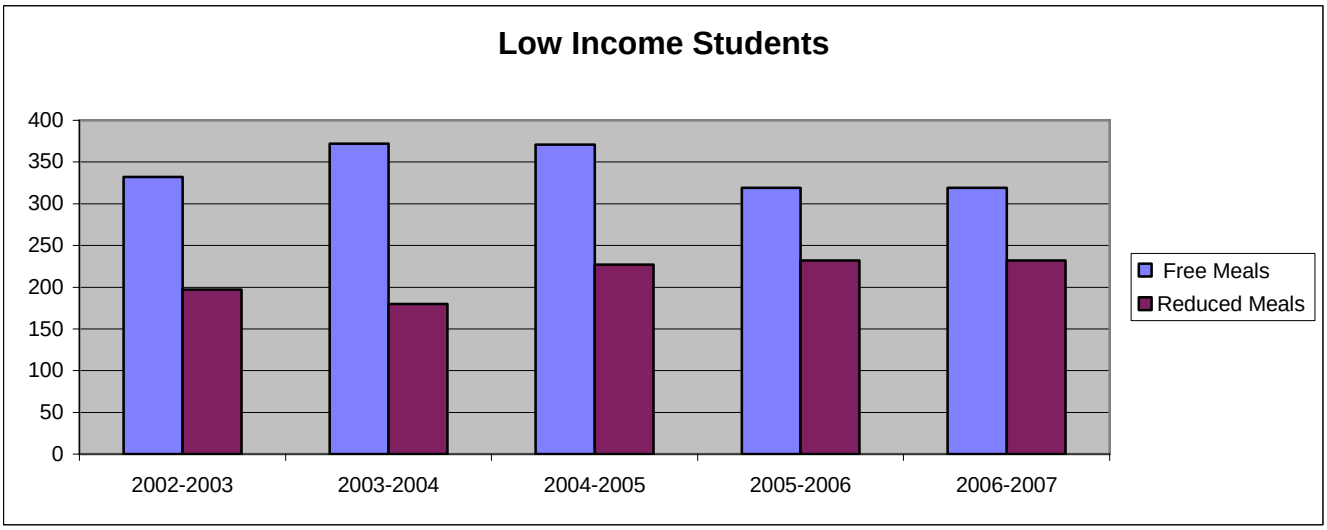
# Sources of Revenue and Proposed Budget for 2006-07

| | 2006-07 | | Estimated Sources of Revenue--2006-07 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2006 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 8,556,038 | 0 | 7,442,628 | 0 | | 0 | 1,113,410 |
| Supplemental General | 2,488,861 | 56,547 | 1,329,798 | | | | 1,102,516 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 0 | 0 | | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 5,124 | 5,124 | | | 0 | 0 | 0 |
| At Risk (K-12) | 1,718,602 | 0 | | 0 | 0 | 1,718,602 | 0 |
| Bilingual Education | 0 | 0 | | 0 | 0 | 0 | 0 |
| Capital Outlay | 925,000 | 1,192,371 | 96,261 | 0 | 0 | 0 | 289,857 |
| Driver Training | 21,300 | 24,306 | 9,100 | | 0 | 0 | 0 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 767,042 | 167,584 | 9,583 | 321,098 | 0 | 10,000 | 270,551 |
| Professional Development | 95,000 | 120,104 | 7,487 | 0 | 0 | 0 | 0 |
| Parent Education Program | 107,380 | 68,979 | 58,313 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | | 0 | 0 | 0 | 0 |
| Special Education | 1,590,700 | 1,798,261 | 0 | 0 | 0 | 1,735,918 | 0 |
| Vocational Education | 493,483 | 0 | | 0 | 0 | 506,361 | 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 | 7,697 | 7,697 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 475,747 | 0 | 475,747 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 311,830 | 387,320 | 115,289 | | 0 | | 273,633 |
| 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 | 693,479 | 17,017 | xxxxxxxxxxx | 693,781 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 18,257,283 | 3,845,310 | 9,544,206 | 1,014,879 | 0 | 3,970,881 | 3,049,967 |
| Less Transfers | 3,970,881 | | | | | | |
| TOTAL Budget Expenditures | $14,286,402 | | | | | | |

## 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)* | 1,418.7 | 1,411.6 | -1% | 1,408.7 | 0% | 1,463.1 | 4% | 1,484.3 | 1% |
| Number of Students - Free Meals | 332 | 372 | 12% | 371 | 0% | 319 | -14% | 319 | 0% |
| Number of Students - Reduced Meals | 197 | 180 | -9% | 227 | 26% | 232 | 2% | 232 | 0% |

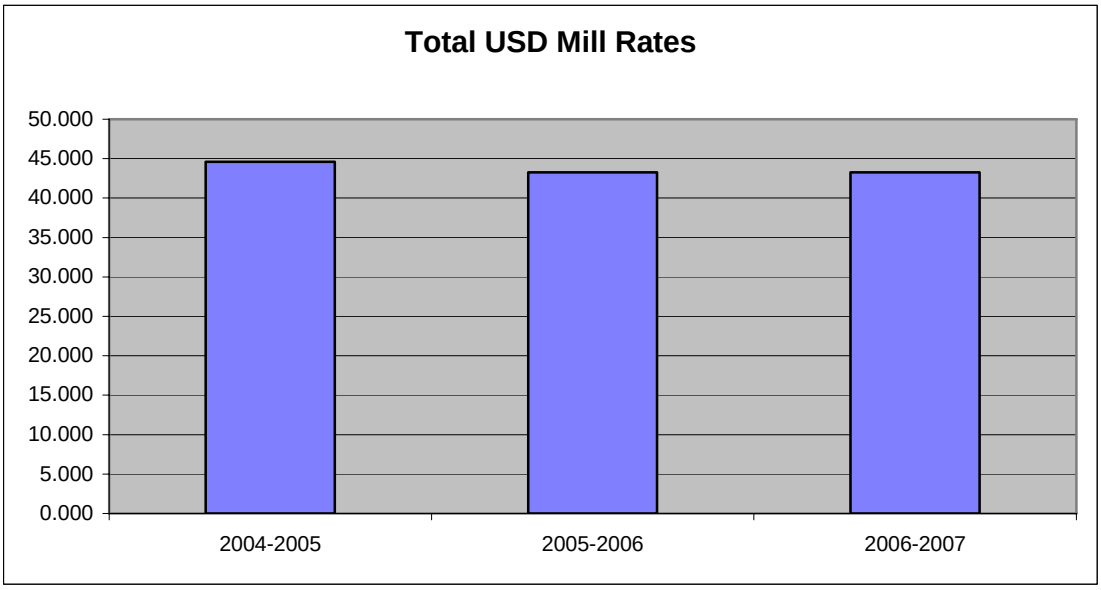



*FTE for state aid and budget authority purposes for the general fund.

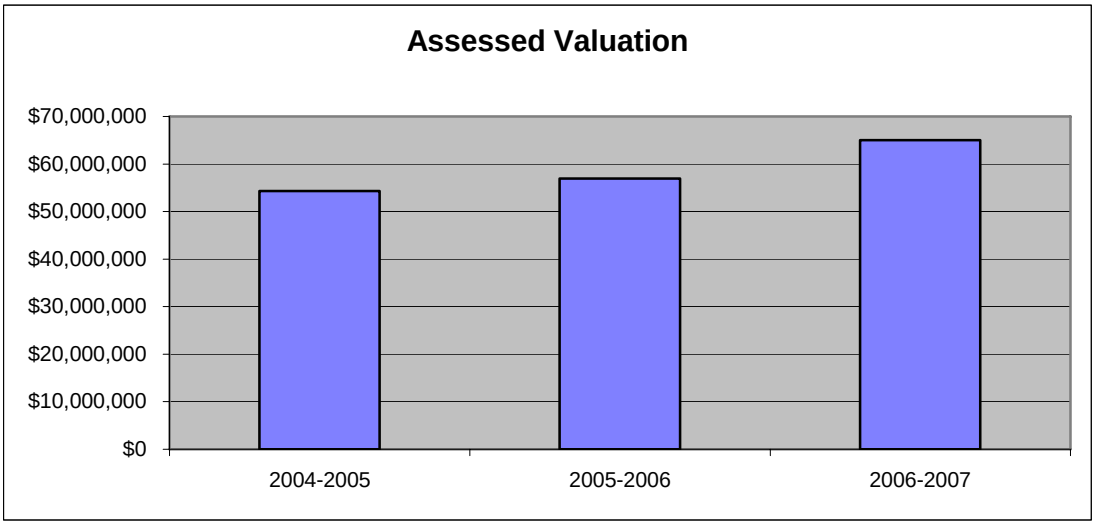
## Miscellaneous Information
## Mill Rates by Fund

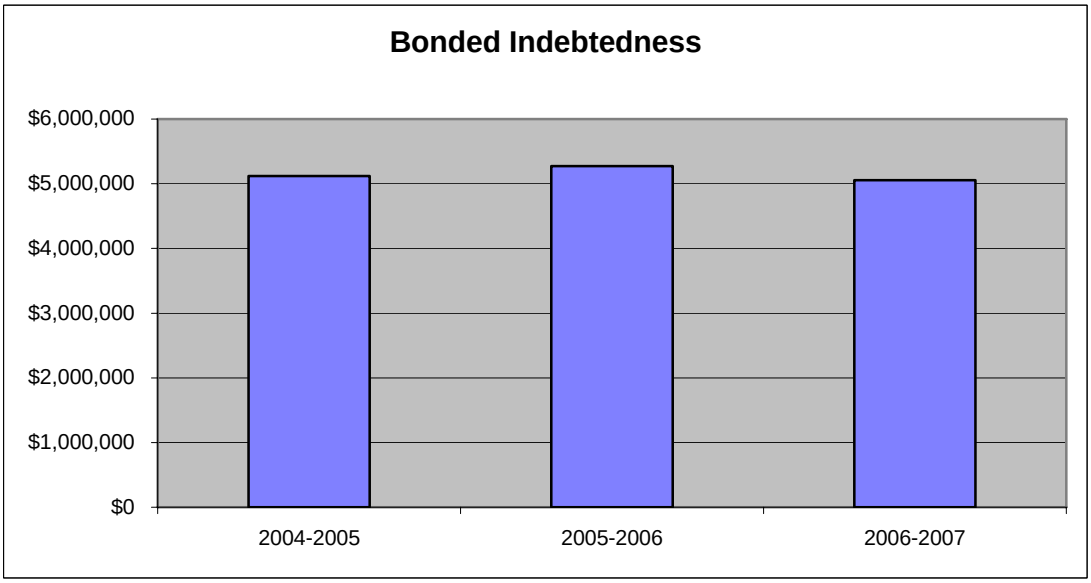
| | 2004-2005 Actual | 2005-2006 Actual | 2006-2007 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 16.817 | 15.494 | 15.492 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 3.997 | 3.998 | 4.000 |
| Declining Enrollment | | 0.000 | 0.000 |
| 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 | 3.777 | 3.775 | 3.775 |
| 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** | **44.591** | **43.267** | **43.267** |
| 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 | 1.998 | 1.999 | 2.000 |
| Recreation Commission Employee Benefit | 0.631 | 0.100 | 0.100 |
| **TOTAL OTHER** | **2.629** | **2.099** | **2.100** |



## Other Information

| | 2004-2005 Actual | 2005-2006 Actual | 2006-2007 Budget |
|---|---|---|---|
| Assessed Valuation | $54,343,431 | $56,975,018 | $65,041,538 |
| Bonded Indebtedness | 5,117,476 | 5,272,992 | 5,057,468 |



USD# 435
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) | 11.9 | 682,523 | 57,355 | 11.9 | 644,426 | 54,153 | 11.9 | 56,861 | 4,778 |
| Teachers (Full Time) | 93.4 | 4,737,249 | 50,720 | 95.0 | 4,998,836 | 52,619 | 95.0 | 5,248,778 | 55,250 |
| Other Certified (Licensed) Personnel | 9.7 | 372,237 | 38,375 | 7.5 | 416,795 | 55,573 | 7.5 | 437,635 | 58,351 |
| Classified Personnel | 52.8 | 875,532 | 16,582 | 53.8 | 951,863 | 17,693 | 53.8 | 999,456 | 18,577 |
| Substitutes/Temporary Help | XXXXXX | 105,921 | XXXXXXXXXXX | XXXXXX | 113,045 | XXXXXXXXXXX | XXXXXX | 118,697 | 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