2013-2014
Budget at a Glance

435 - Abilene

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USD# 435

Summary of Total Expenditures By Function (All Funds)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	10,210,666	60%	10,056,157	64%	-2%	11,316,705	63%	13%
Student Support Services	562,960	3%	486,295	3%	-14%	744,115	4%	53%
Instructional Support Services	445,151	3%	530,118	3%	19%	497,730	3%	-6%
General Administration	460,132	3%	470,004	3%	2%	437,861	2%	-7%
School Administration (Building)	822,853	5%	835,763	5%	2%	848,207	5%	1%
Operations & Maintenance	1,538,326	9%	1,273,747	8%	-17%	1,324,960	7%	4%
Transportation	368,158	2%	514,893	3%	40%	627,483	3%	22%
Food Services	875,188	5%	911,230	6%	4%	1,034,753	6%	14%
Capital Improvements	1,155,011	7%	1,963	0%	-100%	736,000	4%	37394%
Debt Services	334,285	2%	360,161	2%	8%	368,212	2%	2%
Other Costs	185,576	1%	256,665	2%	38%	155,348	1%	-39%
Total Expenditures*	16,958,306	100%	15,696,996	100%	-7%	18,091,374	100%	15%
Amount per Pupil	$11,084		$10,327		-7%	$12,142		18%
Current Expenditures**	15,155,968	100%	15,237,712	100%	1%	16,223,162	100%	6%
Amount per Pupil	$9,906		$10,025		1%	$10,888		9%
Percent of Expenditures								
Instruction*** (Total Expenditures)	10,018,928	59%	9,965,054	63%	4%	11,066,705	61%	-2%
Instruction*** (Current Expenditures)	10,018,928	66%	9,965,054	65%	-1%	11,066,705	68%	3%

* *The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, 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, Activity Fund and Special Education Coop Fund.*

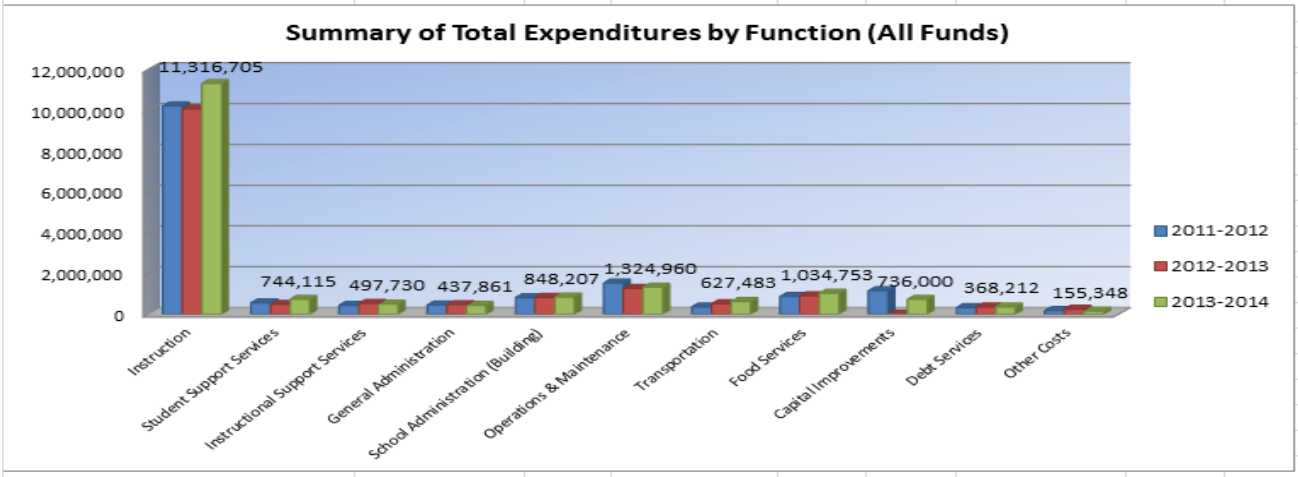
** *Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

*** *Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2500/2900 and 3300
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100
Operations & Maintenance - 2600	Transfers - 5200



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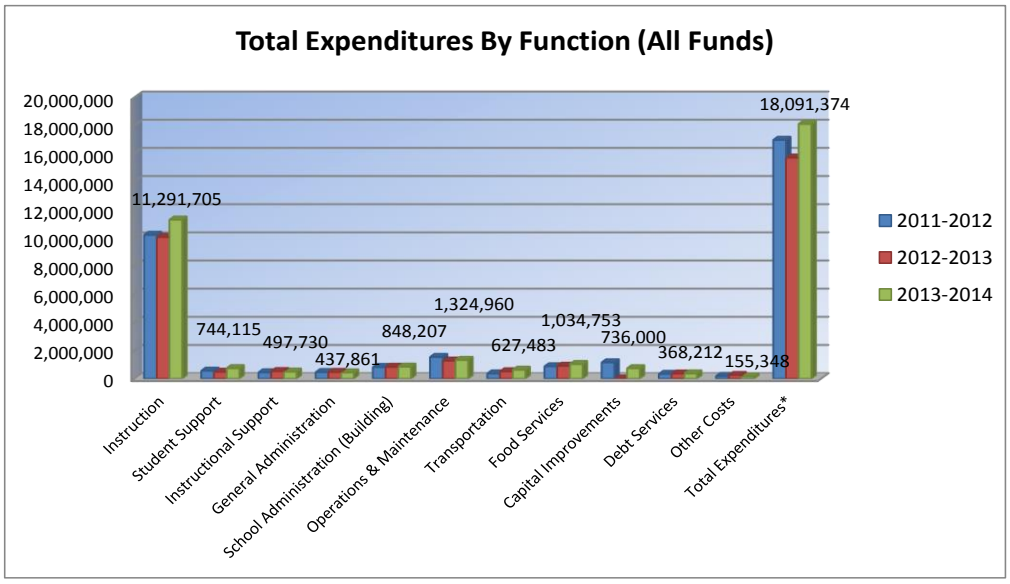
Total Expenditures By Function (All Funds)

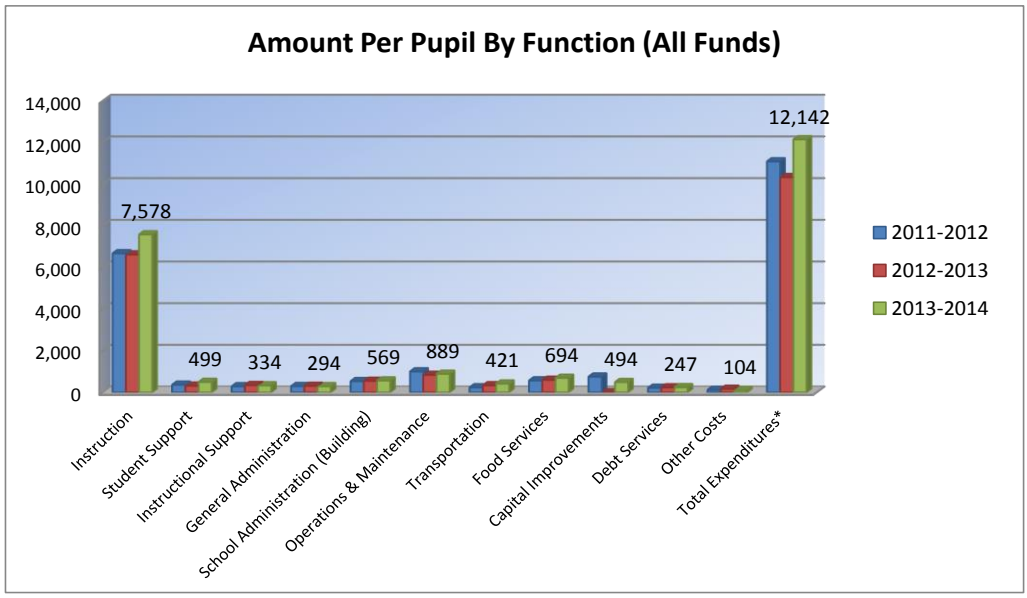
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	10,210,666	10,056,157	11,291,705
Student Support	562,960	486,295	744,115
Instructional Support	445,151	530,118	497,730
General Administration	460,132	470,004	437,861
School Administration (Building)	822,853	835,763	848,207
Operations & Maintenance	1,538,326	1,273,747	1,324,960
Transportation	368,158	514,893	627,483
Food Services	875,188	911,230	1,034,753
Capital Improvements	1,155,011	1,963	736,000
Debt Services	334,285	360,161	368,212
Other Costs	185,576	256,665	155,348
Total Expenditures*	16,958,306	15,696,996	18,091,374



**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, 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, Activity Fund and Special Education Coop Fund.*

Total Expenditures Amount Per Pupil By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	6,674	6,616	7,578
Student Support	368	320	499
Instructional Support	291	349	334
General Administration	301	309	294
School Administration (Building)	538	550	569
Operations & Maintenance	1,005	838	889
Transportation	241	339	421
Food Services	572	599	694
Capital Improvements	755	1	494
Debt Services	218	237	247
Other Costs	121	169	104
Total Expenditures*	11,084	10,327	12,142
Enrollment (FTE)*	1,530.0	1,520.0	1,490.0



**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, 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, Activity Fund and Special Education Coop Fund.*

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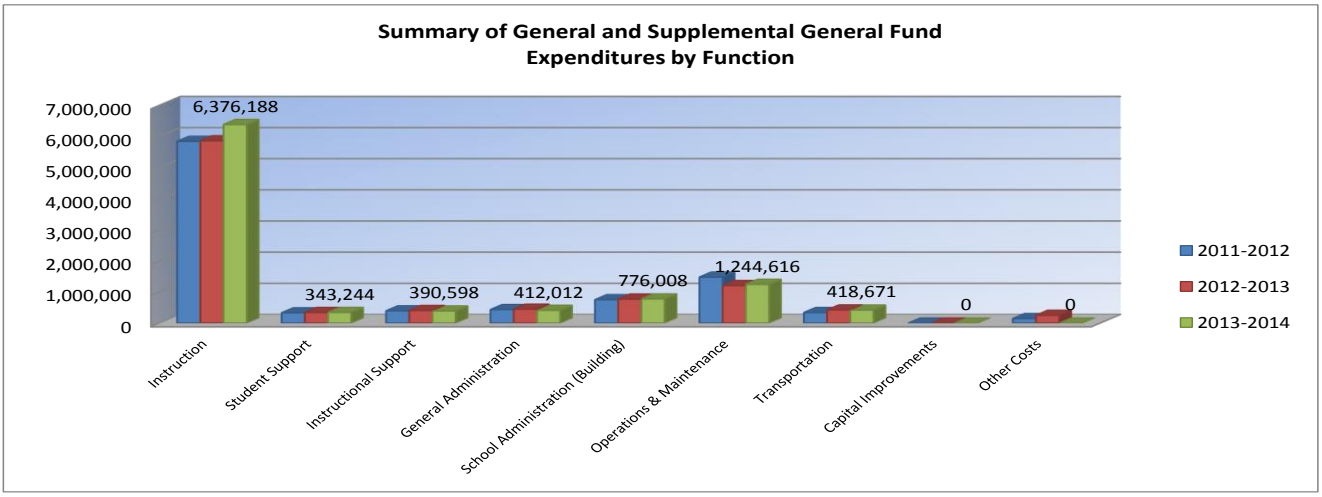
Summary of General and Supplemental General Fund Expenditures by Function

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	5,834,210	60%	5,853,876	60%	0%	6,376,188	64%	9%
Student Support	330,534	3%	341,727	4%	3%	343,244	3%	0%
Instructional Support	394,590	4%	406,718	4%	3%	390,598	4%	-4%
General Administration	434,771	4%	447,129	5%	3%	412,012	4%	-8%
School Administration (Building)	751,432	8%	771,870	8%	3%	776,008	8%	1%
Operations & Maintenance	1,476,804	15%	1,206,302	12%	-18%	1,244,616	12%	3%
Transportation	339,417	3%	423,506	4%	25%	418,671	4%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	145,401	1%	251,932	3%	73%	0	0%	-100%
Total Expenditures	9,707,159	100%	9,703,060	100%	0%	9,961,337	100%	3%
Amount per Pupil	$6,345		$6,384		1%	$6,685		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.



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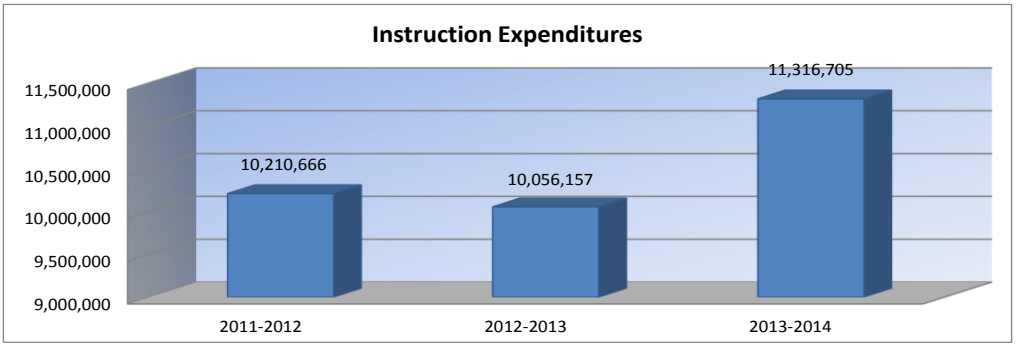
Instruction Expenditures (1000)

	2011-2012 Actual		2012-2013 Actual	% inc/ dec		2013-2014 Budget	% inc/ dec
General	5,252,878		5,298,793	1%		5,587,209	5%
Federal Funds	451,372		365,010	-19%		368,203	1%
Supplemental General	581,332		555,083	-5%		788,979	42%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	357,582		463,538	30%		724,340	56%
Bilingual Education	5,601		0	-100%		0	0%
Virtual Education	81,320		78,057	-4%		133,200	71%
Capital Outlay	191,738		91,103	-52%		250,000	174%
Driver Education	12,300		10,656	-13%		13,762	29%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	40,571		40,559	0%		90,000	122%
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	1,911,874		1,835,874	-4%		2,027,824	10%
Cost of Living	0		0	0%		0	0%
Vocational Education	583,697		600,000	3%		634,655	6%
Gifts/Grants	87,199		57,861	-34%		59,400	3%
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	604,250		543,480	-10%		614,133	13%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		61,452	0%			
Activity Fund	48,952		54,691	12%		0	-100%
Bond and Interest #1	0		0	0%		0	0%
Bond and 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	10,210,666		10,056,157	-2%		11,291,705	12%
Enrollment (FTE)*	1,530.0		1,520.0	-1%		1,490.0	-2%
Amount per Pupil	6,674		6,616	-1%		7,578	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		25,000	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	10,210,666		10,056,157	-2%		11,316,705	13%



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

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

*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.

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Sources of Revenue and Proposed Budget for 2013-14

Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2014 Cash Balance
General	9,428,895	0	7,692,203	2,100		400,000	1,334,592	XXXXXXXX
Supplemental General	3,058,439	147,388	1,282,728				1,628,323	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	25,000	25,000			0	0	0	0
At Risk (K-12)	726,340	856,846		0	0	0	0	130,506
Bilingual Education	10,000	21,301		0	0	0	0	11,301
Virtual Education	150,000	202,697			0	187,222	105,000	344,919
Capital Outlay	1,500,000	1,786,669		0	0	0	273,444	560,113
Driver Training	30,000	90,495	8,050	0	0	0	10,000	78,545
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	90,000	173,504		0	0	0	15,500	99,004
Food Service	997,317	269,211	8,215	418,088	0	0	301,803	0
Professional Development	75,000	322,163		0	0	130,000	770	377,933
Parent Education Program	106,000	85,270	63,076	0	0	0	9,000	51,346
Summer School	0	0		0	0	0	0	0
Special Education	2,498,570	1,861,280	0	0	47,000	1,508,775	0	918,485
Vocational Education	634,655	791,410	0	0	0	700,000	75,000	931,755
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	59,400	3,798					60,000	4,398
Textbook & Student Materials Revolving		40,332						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	891,340	0	891,340					XXXXXXXX
Contingency Reserve		693,360						XXXXXXXX
Activity Funds		149						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	368,212	1,019,026	143,603	0	0		195,535	989,952
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	368,203	39,992	xxxxxxxxxxx	364,666	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	36,455
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	21,017,371	8,429,891	10,089,215	784,854	47,000	2,925,997	4,008,967	4,534,712
Less Transfers	2,925,997							
TOTAL Budget Expenditures	$18,091,374							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	9,880,942	9,800,839	10,089,215
Federal Revenues	921,898	817,406	784,854
Local Revenues	8,270,259	7,477,332	6,981,964
Total Revenues	19,073,099	18,095,577	17,856,033
Revenues Per Pupil	12,466	11,905	11,984

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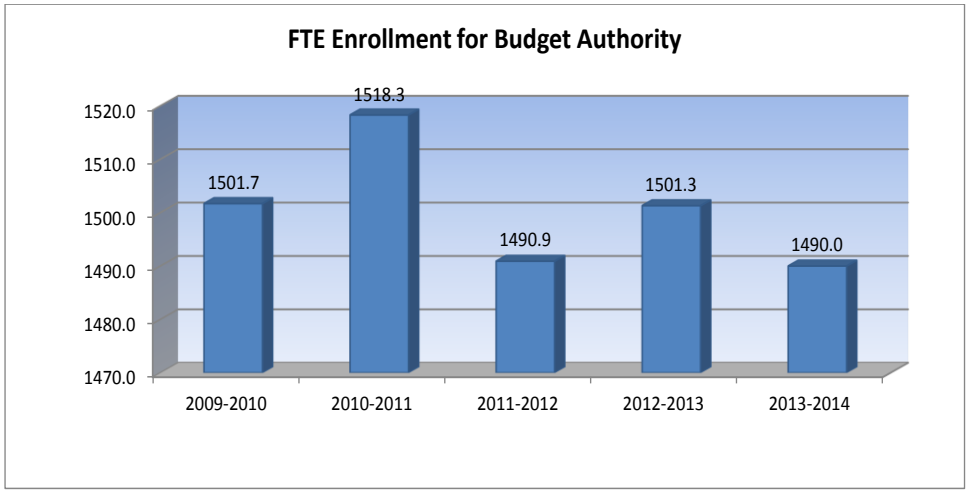
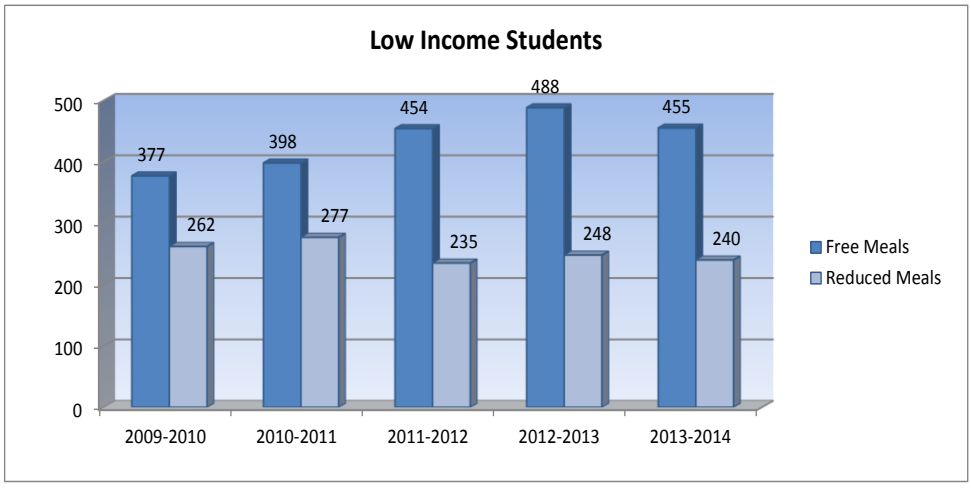
Enrollment Information

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	1,501.7	1,518.3	1%	1,490.9	-2%	1,501.3	1%	1,490.0	-1%
Number of Students - Free Meals	377	398	6%	454	14%	488	7%	455	-7%
Number of Students - Reduced Meals	262	277	6%	235	-15%	248	6%	240	-3%





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

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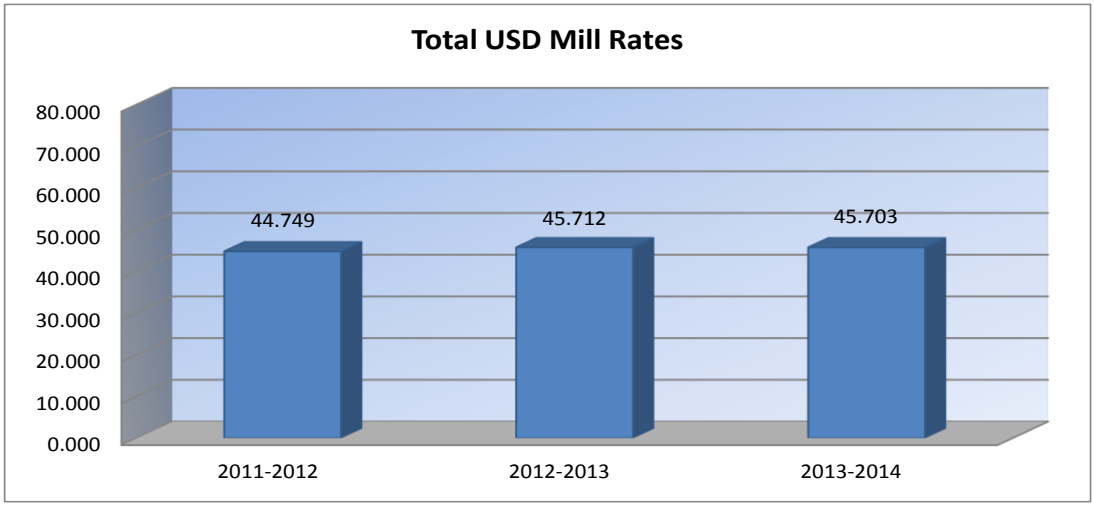
Miscellaneous Information
Mill Rates by Fund

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	20.407	19.855	19.991
Adult Education	0.000	0.000	0.000
Capital Outlay	0.515	3.498	3.500
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	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
SUBTOTAL	3.827	2.359	2.212
Enrollment (FTE)*	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	**44.749**	**45.712**	**45.703**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	2.000	1.999	2.310
Rec Comm Employee Bnfts	0.730	0.702	0.410
TOTAL OTHER	**2.730**	**2.701**	**2.720**



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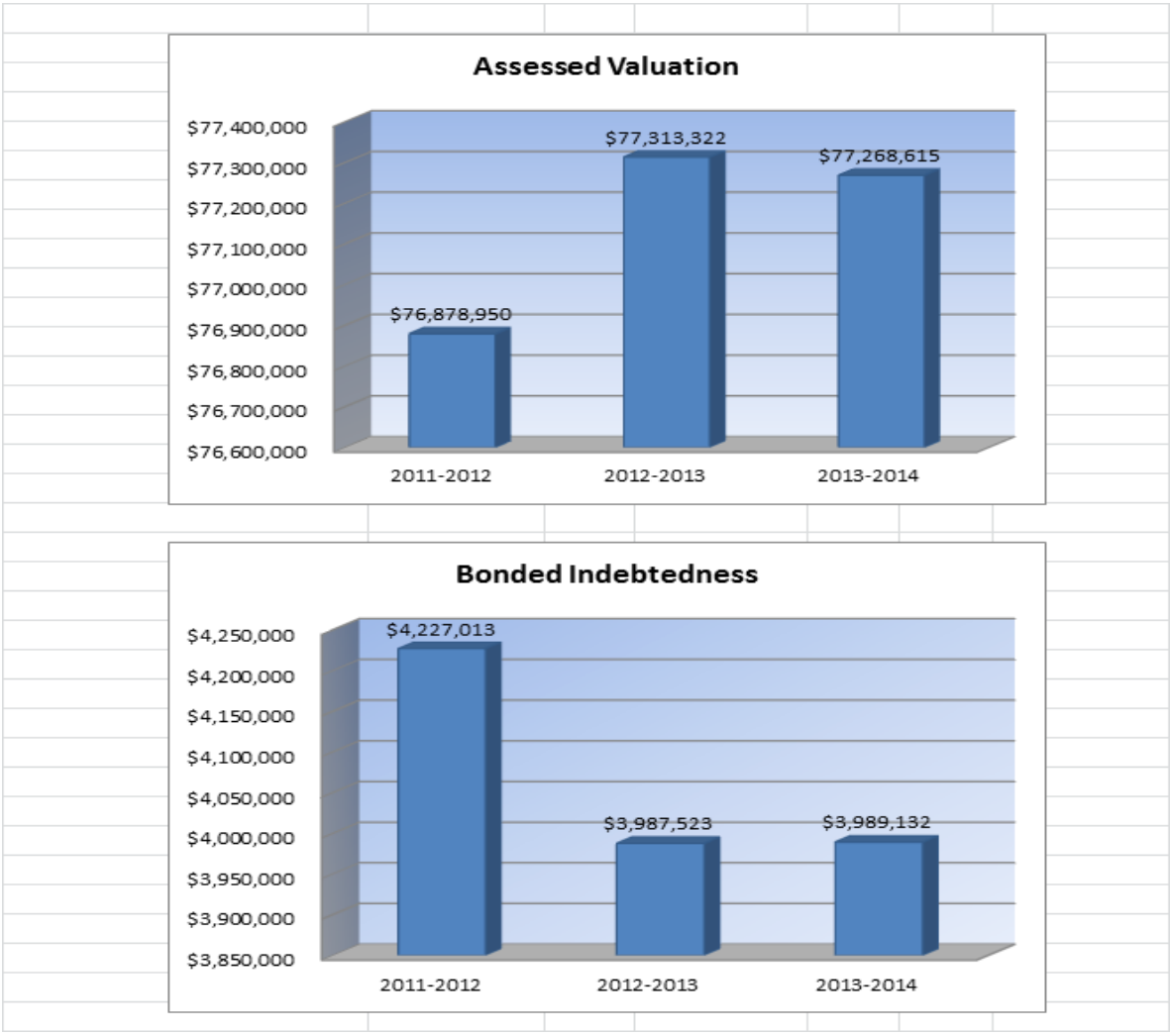
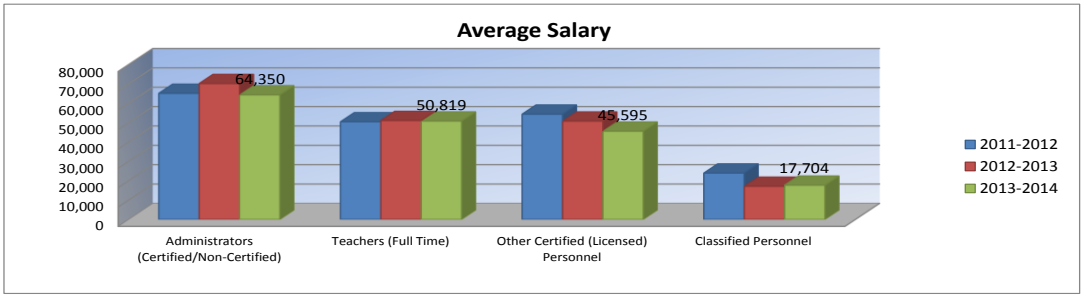
Other Information

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	$76,878,950	$77,313,322	$77,268,615
Bonded Indebtedness	4,227,013	3,987,523	3,989,132



USD# 435
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	13.9	905,465	65,141	14.1	989,778	70,197	14.1	907,328	64,350
Teachers (Full Time)	96.9	4,888,574	50,450	97.9	5,002,570	51,099	98.0	4,980,276	50,819
Other Certified (Licensed) Personnel	6.2	337,237	54,393	7.4	375,893	50,796	7.4	337,401	45,595
Classified Personnel	55.5	1,330,482	23,973	77.5	1,328,122	17,137	77.5	1,372,042	17,704
Substitutes/Temporary Help	XXXXX	122,638	XXXXXXXXX	XXXXX	134,649	XXXXXXXXX	XXXXX	134,649	XXXXXXXXX



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://svapp15586.ksde.org/k12/k12.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

http://svapp15586.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