2014-2015
Budget at a Glance

487 - Herington

School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212
www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	3,383,583	49%	3,338,573	50%	-1%	3,574,308	52%	7%
Student Support Services	245,946	4%	199,545	3%	-19%	232,233	3%	16%
Instructional Support Services	320,335	5%	306,145	5%	-4%	252,480	4%	-18%
Administration & Support	684,156	10%	630,816	9%	-8%	598,566	9%	-5%
Operations & Maintenance	661,627	10%	640,440	10%	-3%	701,136	10%	9%
Transportation	203,741	3%	231,550	3%	14%	221,409	3%	-4%
Food Services	317,388	5%	331,538	5%	4%	372,985	5%	13%
Capital Improvements	63,530	1%	70,176	1%	10%	115,000	2%	64%
Debt Services	1,068,416	15%	924,412	14%	-13%	818,898	12%	-11%
Other Costs	4,993	0%	5,329	0%	7%	10,000	0%	88%
Total Expenditures*	6,953,715	100%	6,678,524	100%	-4%	6,897,015	100%	3%
Amount per Pupil	$13,220		$12,843		-3%	$13,263		3%
Current Expenditures**	5,700,623	100%	5,627,868	100%	-1%	5,822,067	100%	3%
Amount per Pupil	$10,838		$10,823		0%	$11,196		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,383,583	49%	3,311,832	50%	1%	3,474,308	50%	0%
Instruction*** (Current Expenditures)	3,383,583	59%	3,311,832	59%	0%	3,474,308	60%	1%

** 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.*

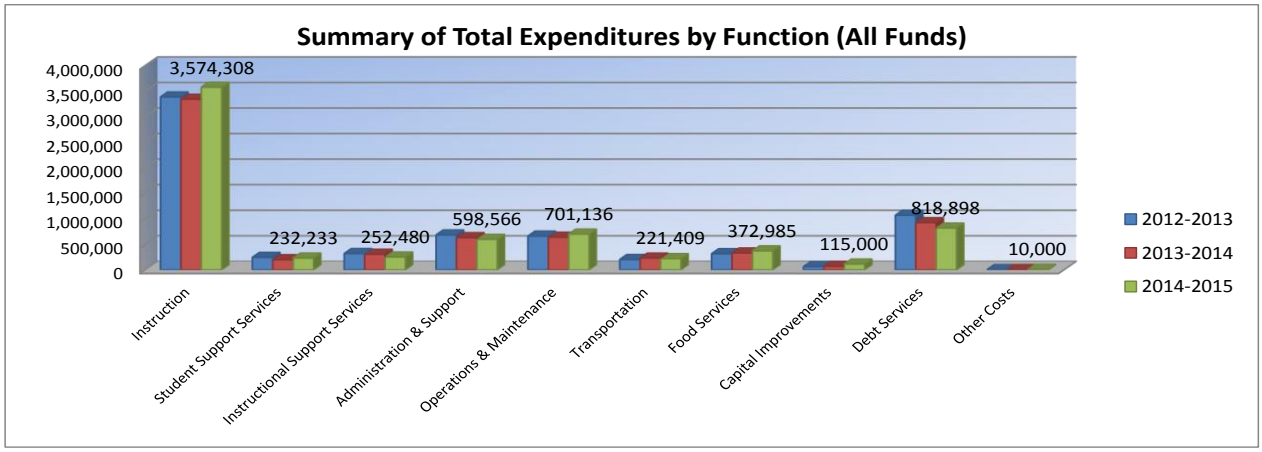
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

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



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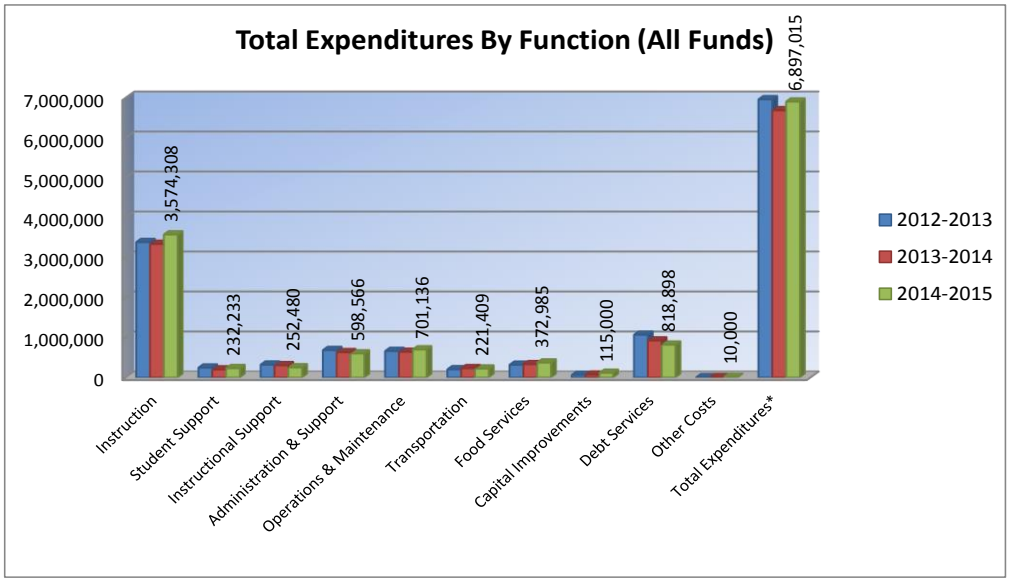
Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	3,383,583	3,338,573	3,574,308
Student Support	245,946	199,545	232,233
Instructional Support	320,335	306,145	252,480
Administration & Support	684,156	630,816	598,566
Operations & Maintenance	661,627	640,440	701,136
Transportation	203,741	231,550	221,409
Food Services	317,388	331,538	372,985
Capital Improvements	63,530	70,176	115,000
Debt Services	1,068,416	924,412	818,898
Other Costs	4,993	5,329	10,000
Total Expenditures*	6,953,715	6,678,524	6,897,015



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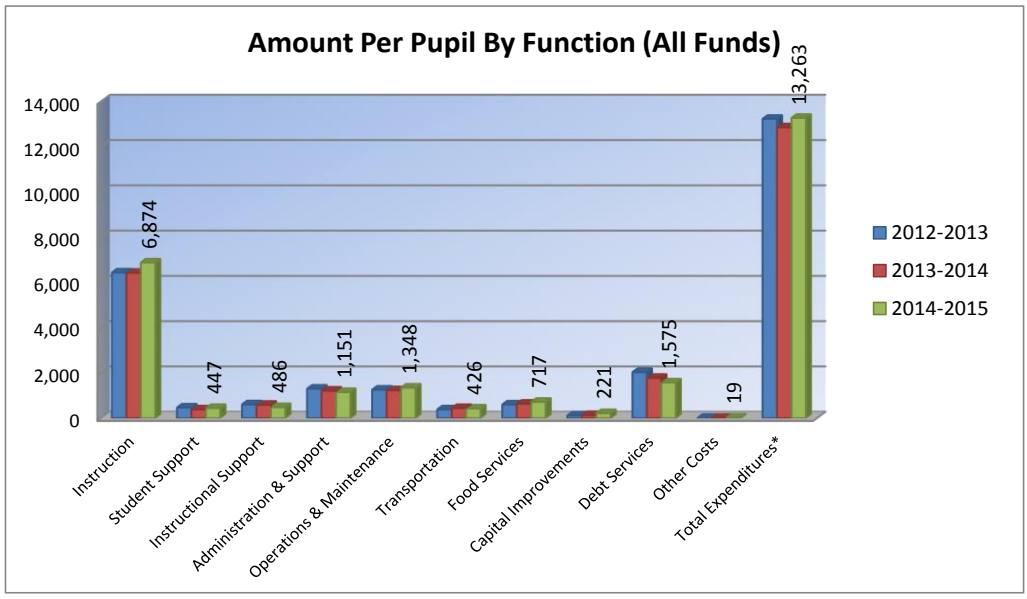
Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,433	6,420	6,874
Student Support	468	384	447
Instructional Support	609	589	486
Administration & Support	1,301	1,213	1,151
Operations & Maintenance	1,258	1,232	1,348
Transportation	387	445	426
Food Services	603	638	717
Capital Improvements	121	135	221
Debt Services	2,031	1,778	1,575
Other Costs	9	10	19
Total Expenditures*	13,220	12,843	13,263
Enrollment (FTE)*	526.0	520.0	520.0



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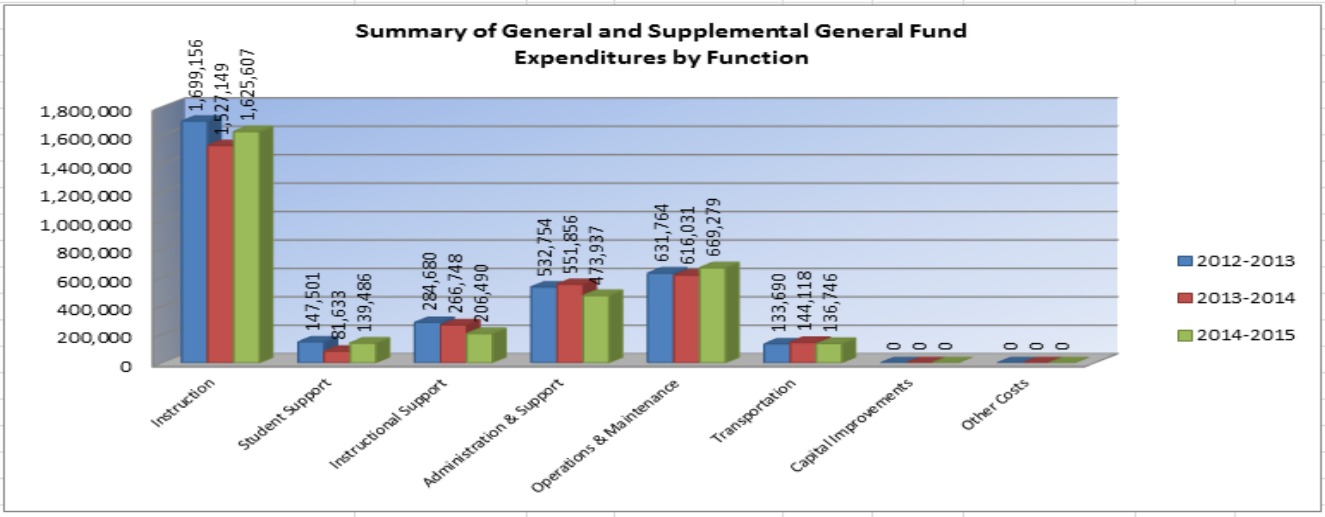
Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,699,156	50%	1,527,149	48%	-10%	1,625,607	50%	6%
Student Support	147,501	4%	81,633	3%	-45%	139,486	4%	71%
Instructional Support	284,680	8%	266,748	8%	-6%	206,490	6%	-23%
Administration & Support	532,754	16%	551,856	17%	4%	473,937	15%	-14%
Operations & Maintenance	631,764	18%	616,031	19%	-2%	669,279	21%	9%
Transportation	133,690	4%	144,118	5%	8%	136,746	4%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,429,545	100%	3,187,535	100%	-7%	3,251,545	100%	2%
Amount per Pupil	$6,520		$6,130		-6%	$6,253		2%

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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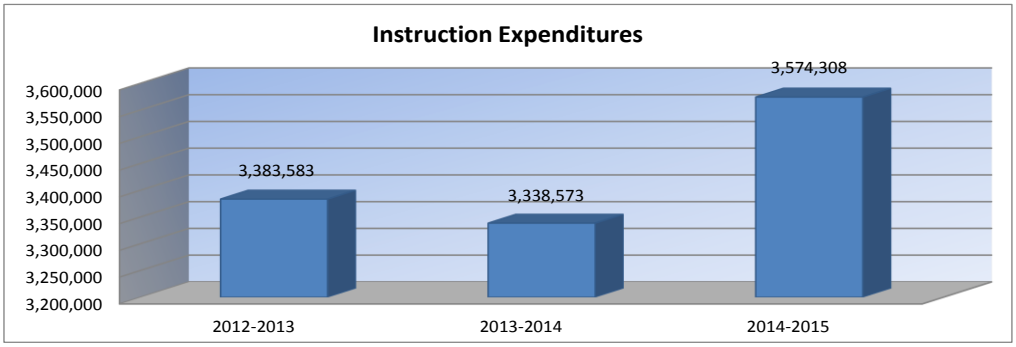
Instruction Expenditures (1000)

	2012-2013 Actual		2013-2014 Actual	% inc/ dec		2014-2015 Budget	% inc/ dec
General	966,214		728,587	-25%		607,872	-17%
Federal Funds	130,497		144,135	10%		133,152	-8%
Supplemental General	732,942		798,562	9%		1,017,735	27%
At Risk (4yr Old)	40,923		37,476	-8%		41,983	12%
At Risk (K-12)	555,955		469,796	-15%		499,701	6%
Bilingual Education	0		0	0%		0	0%
Virtual Education	0		59,489	0%		100,892	70%
Capital Outlay	0		26,741	0%		100,000	274%
Driver Education	4,840		5,075	5%		7,120	40%
Declining Enrollment	0		0	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	569,925		572,560	0%		672,760	18%
Cost of Living	0		0	0%		0	0%
Vocational Education	164,477		170,157	3%		164,631	-3%
Gifts/Grants	1,166		3,703	218%		6,450	74%
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	172,482		181,977	6%		222,012	22%
Contingency Reserve	0		97,936	0%			
Text Book & Student Material	0		12,261	0%			
Activity Fund	44,162		30,118	-32%		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	3,383,583		3,338,573	-1%		3,574,308	7%
Enrollment (FTE)*	526.0		520.0	-1%		520.0	0%
Amount per Pupil	6,433		6,420	0%		6,874	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,383,583		3,338,573	-1%		3,574,308	7%



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 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2015 Cash Balance
General	3,789,983	0	3,789,983	0		0	0	XXXXXXXX
Supplemental General	1,200,000	59,216	742,920				397,864	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	58,783	4,893		0	0	53,890	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	573,041	23,091		0	0	551,221	0	1,271
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	100,892	0			0	100,892	0	0
Capital Outlay	256,050	231,566	0	0	7,000	75,000	0	57,516
Driver Training	8,620	3,588	1,700	0	0	1,500	2,700	868
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	367,160	52,842	2,300	171,866	0	65,000	79,261	4,109
Professional Development	14,135	4,462		0	0	10,000	0	327
Parent Education Program	60,900	6,984	35,916	0	0	12,000	6,000	0
Summer School	0	0		0	0	0	0	0
Special Education	702,512	219,012	0	0	0	722,407	8,500	247,407
Vocational Education	175,215	15,938	11,610	0	0	146,528	6,000	4,861
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	17,450	42,640					8,500	33,690
Textbook & Student Materials Revolving		17,372						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	358,662	0	358,662					XXXXXXXX
Contingency Reserve		215,638						XXXXXXXX
Activity Funds		0						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	818,898	510,457	384,882	0	0		535,605	612,046
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	133,152	0	xxxxxxxxxxx	133,152	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	8,635,453	1,407,699	5,327,973	305,018	7,000	1,738,438	1,044,430	962,095
Less Transfers	1,738,438							
TOTAL Budget Expenditures	$6,897,015							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	4,593,775	4,290,635	5,327,973
Federal Revenues	655,235	479,593	305,018
Local Revenues	3,210,893	3,133,882	2,789,868
Total Revenues	8,459,903	7,904,110	8,422,859
Revenues Per Pupil	16,083	15,200	16,198

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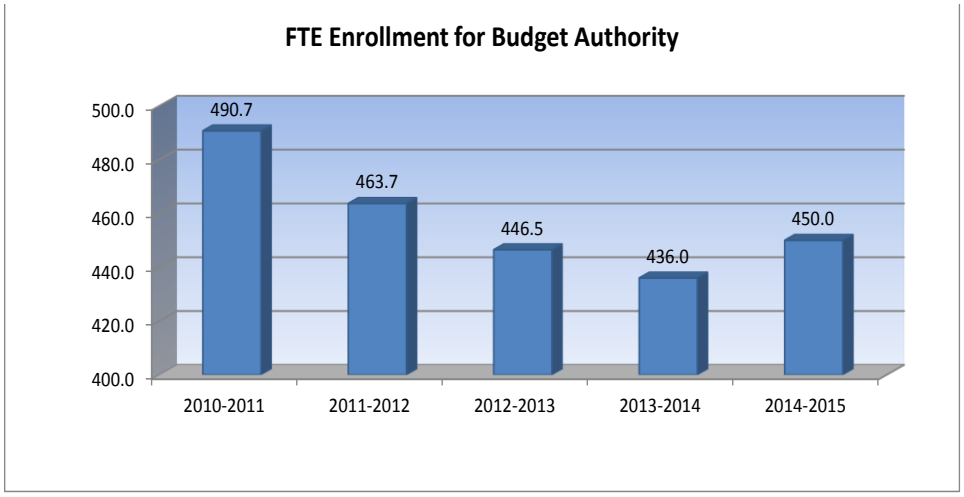
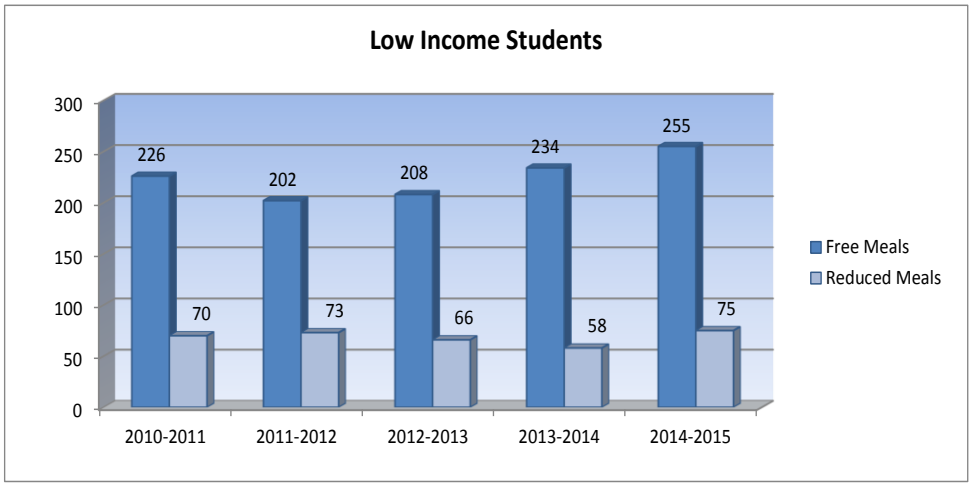
Enrollment Information

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	490.7	463.7	-6%	446.5	-4%	436.0	-2%	450.0	3%
Number of Students - Free Meals	226	202	-11%	208	3%	234	13%	255	9%
Number of Students - Reduced Meals	70	73	4%	66	-10%	58	-12%	75	29%





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

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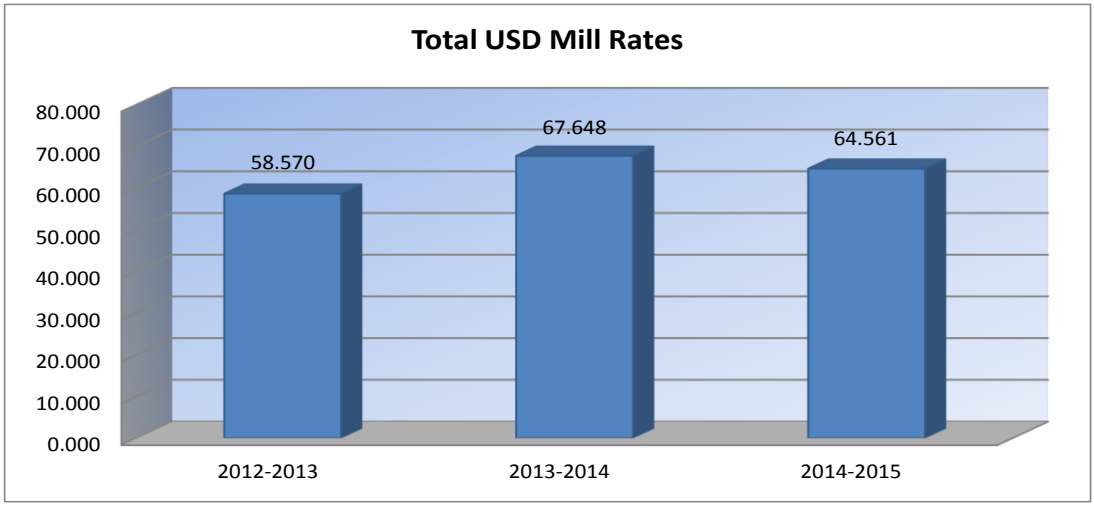
Miscellaneous Information
Mill Rates by Fund

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	21.473	27.691	18.368
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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
Bond and Interest #1	17.097	19.957	26.193
Bond and 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	**58.570**	**67.648**	**64.561**
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	2.729	3.637	3.148
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**2.729**	**3.637**	**3.148**



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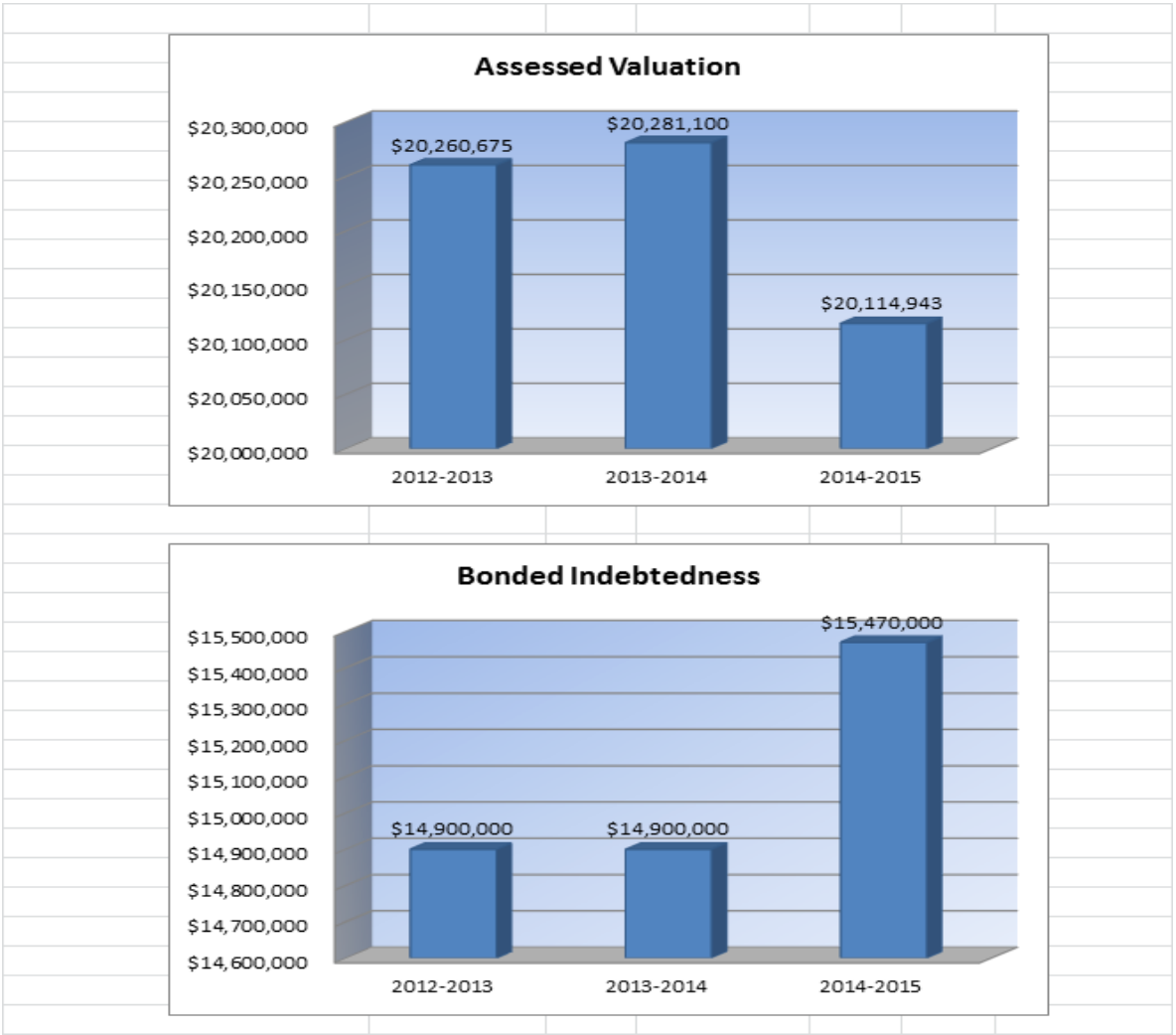
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	$20,260,675	$20,281,100	$20,114,943
Bonded Indebtedness	14,900,000	14,900,000	15,470,000



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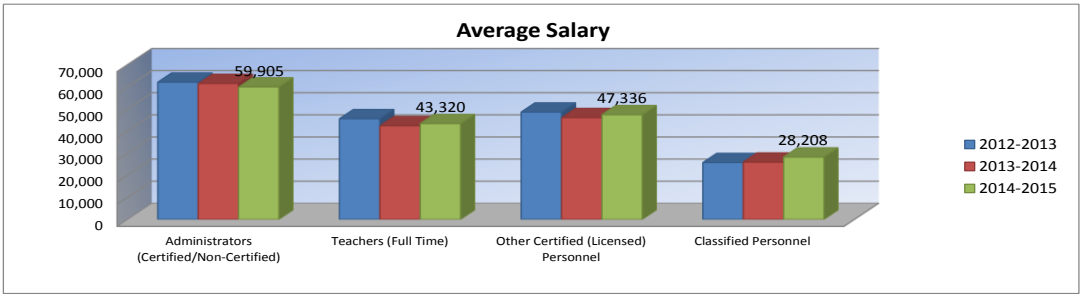
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	9.0	558,509	62,057	9.0	553,303	61,478	7.0	419,337	59,905
Teachers (Full Time)	39.5	1,798,461	45,531	39.0	1,652,866	42,381	39.0	1,689,485	43,320
Other Certified (Licensed) Personnel	5.8	281,602	48,552	3.8	175,006	46,054	3.8	179,878	47,336
Classified Personnel	24.9	640,389	25,718	24.8	642,437	25,905	25.0	705,207	28,208
Substitutes/Temporary Help	XXXXX	87,641	XXXXXXXXX	XXXXX	254,916	XXXXXXXXX	XXXXX	175,095	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/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- 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