Budget at a Glance

2004 - 2005

Herington

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Summary of Total Expenditures By Function
(All Funds)

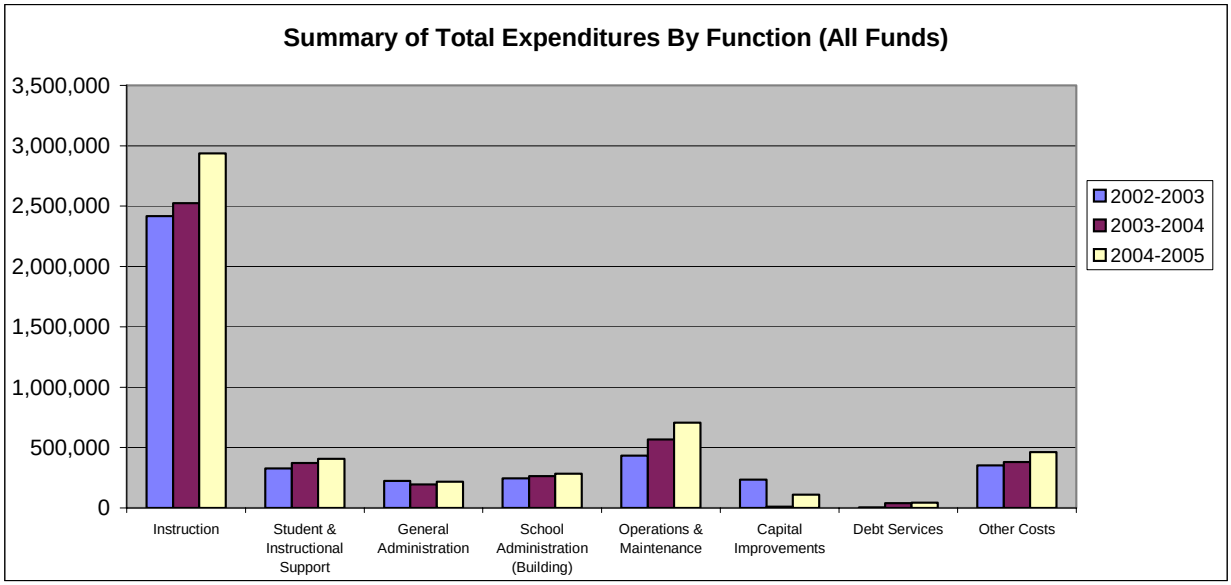
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,417,176	57%	2,526,305	58%	5%	2,937,092	57%	16%
Student & Instructional Support	328,140	8%	372,107	9%	13%	408,037	8%	10%
General Administration	222,762	5%	194,176	4%	-13%	217,440	4%	12%
School Administration (Building)	245,107	6%	262,879	6%	7%	284,566	6%	8%
Operations & Maintenance	433,902	10%	568,062	13%	31%	705,666	14%	24%
Capital Improvements	233,834	6%	10,767	0%	-95%	111,000	2%	931%
Debt Services	4,629	0%	40,933	1%	784%	44,695	1%	9%
Other Costs	352,785	8%	380,930	9%	8%	462,069	9%	21%
Total Expenditures	4,238,335	100%	4,356,159	100%	3%	5,170,565	100%	19%
Amount per Pupil	$8,650		$9,113		5%	$10,341		13%

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.

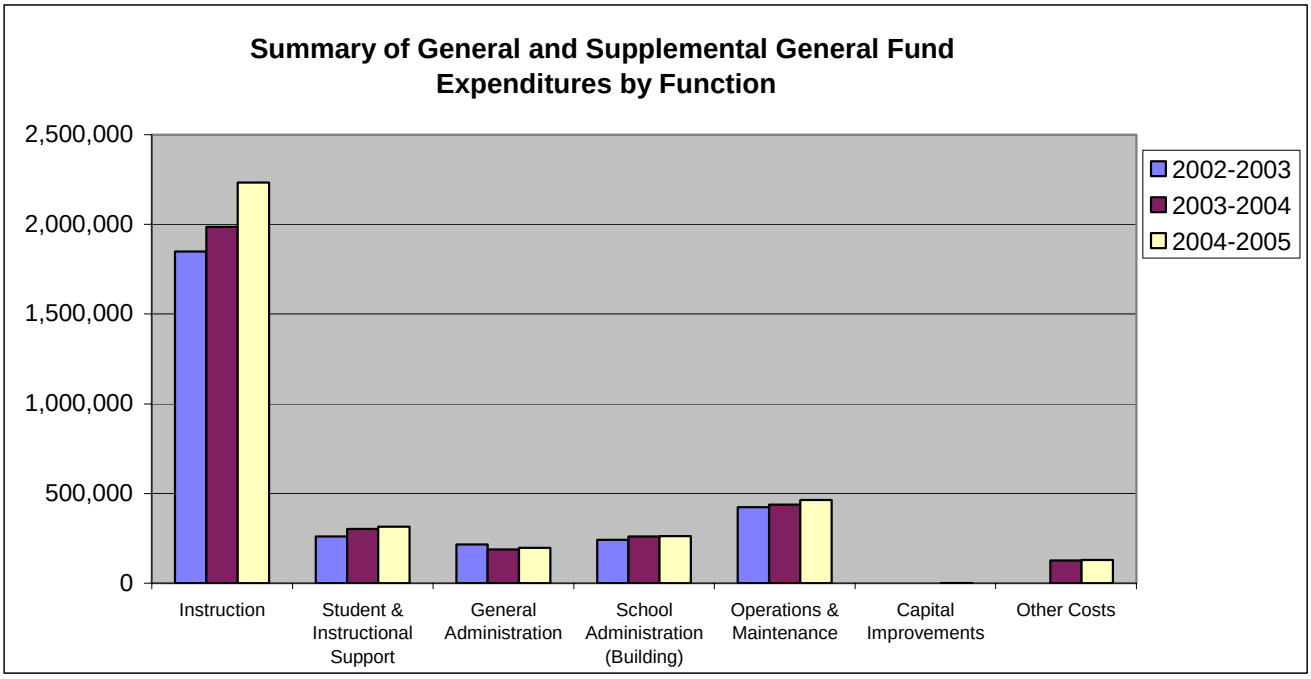
Further definition of what goes into each category:

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



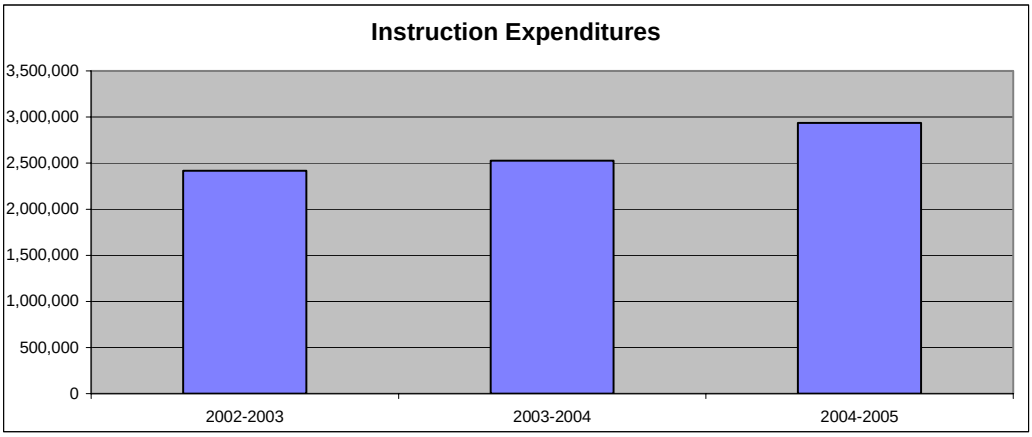
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,849,269	62%	1,986,531	60%	7%	2,233,090	62%	12%
Student & Instructional Support	260,776	9%	302,398	9%	16%	315,006	9%	4%
General Administration	216,597	7%	187,799	6%	-13%	197,774	5%	5%
School Administration (Building)	242,385	8%	260,064	8%	7%	261,999	7%	1%
Operations & Maintenance	424,077	14%	437,377	13%	3%	464,884	13%	6%
Capital Improvements	475	0%	0	0%	-100%	2,000	0%	0%
Other Costs	0	0%	126,773	4%	0%	129,337	4%	2%
Total Expenditures	2,993,579	100%	3,300,942	100%	10%	3,604,090	100%	9%
Amount per Pupil	$6,109		$6,906		13%	$7,208		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,431,245		1,503,965	5%		1,481,907	-1%
Federal Funds	88,175		105,687	20%		98,530	-7%
Supplemental General	418,024		482,566	15%		751,183	56%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	10,460		6,878	-34%		30,000	336%
Driver Education	7,075		6,826	-4%		9,800	44%
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	343,132		341,687	0%		391,094	14%
Technology Education	0						
Transportation	0						
Vocational Education	117,124		78,696	-33%		93,084	18%
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						81,494	
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,941		0	-100%			
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	2,417,176		2,526,305	5%		2,937,092	16%
Enrollment (FTE)*	490.0		478.0	-2%		500.0	5%
Amount per Pupil	4,933		5,285	7%		5,874	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,417,176		2,526,305	5%		2,937,092	16%



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.

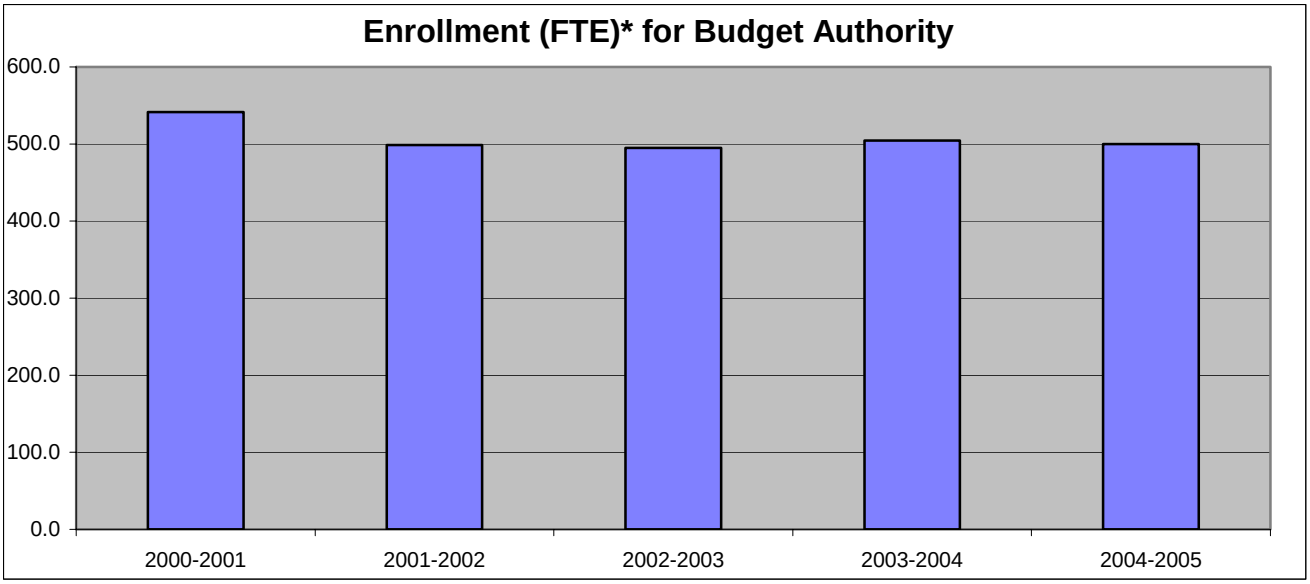
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

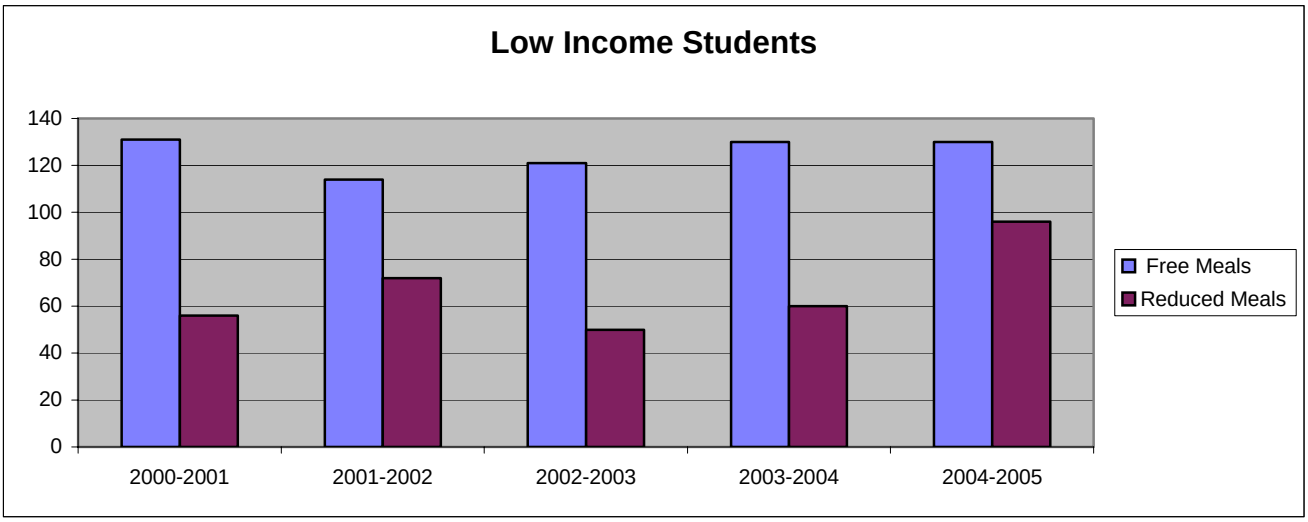
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	3,282,005	528	2,986,367	0		58,584	236,526
Supplemental General	809,767	50,885	452,093				306,789
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	437,603	323,014		0	10,000	97,714	22,979
Driver Training	15,825	11,999	3,192		0	0	1,000
Extraordinary School Program	0	0			0	0	0
Food Service	241,500	69,680	2,874	86,055	0	15,000	99,972
Professional Development	2,300	0	0	0	0	2,300	0
Parent Education Program	41,123	5,932	24,923	12,720	0	600	2,880
Summer School	0	0		0	0	0	0
Special Education	442,169	271,490	0	0	0	220,400	0
Vocational Education	93,084			0	0	93,084	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	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	140,032	0	140,032				
Bond and Interest #1	44,695	75,174	18,772		0		27,777
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	108,144	1,909	xxxxxxxxxxx	106,235	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	5,658,247	810,611	3,628,253	205,010	10,000	487,682	697,923
Less Transfers	487,682						
TOTAL Budget Expenditures	$5,170,565						

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)*	541.7	498.6	-8%	494.9	-1%	504.7	2%	500.0	-1%
Number of Students - Free Meals	131	114	-13%	121	6%	130	7%	130	0%
Number of Students - Reduced Meals	56	72	29%	50	-31%	60	20%	96	60%

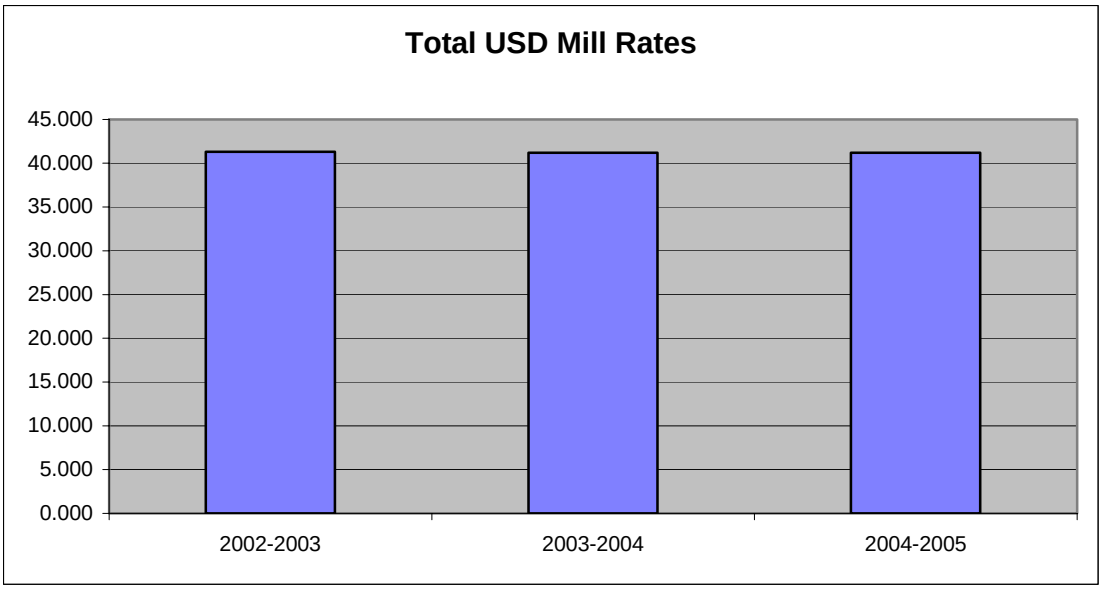




*FTE for state aid and budget authority purposes for general fund.

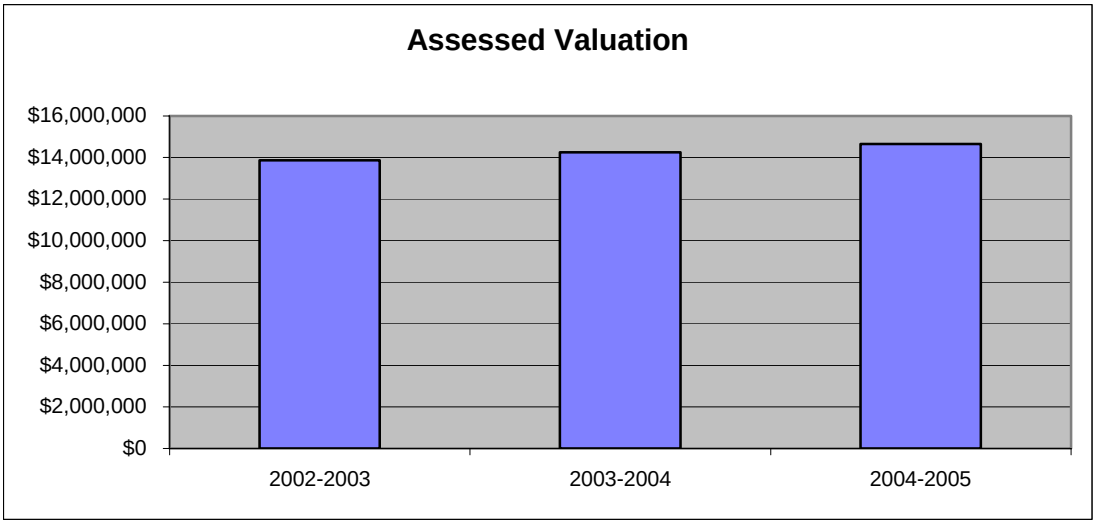
Miscellaneous Information
Mill Rates by Fund

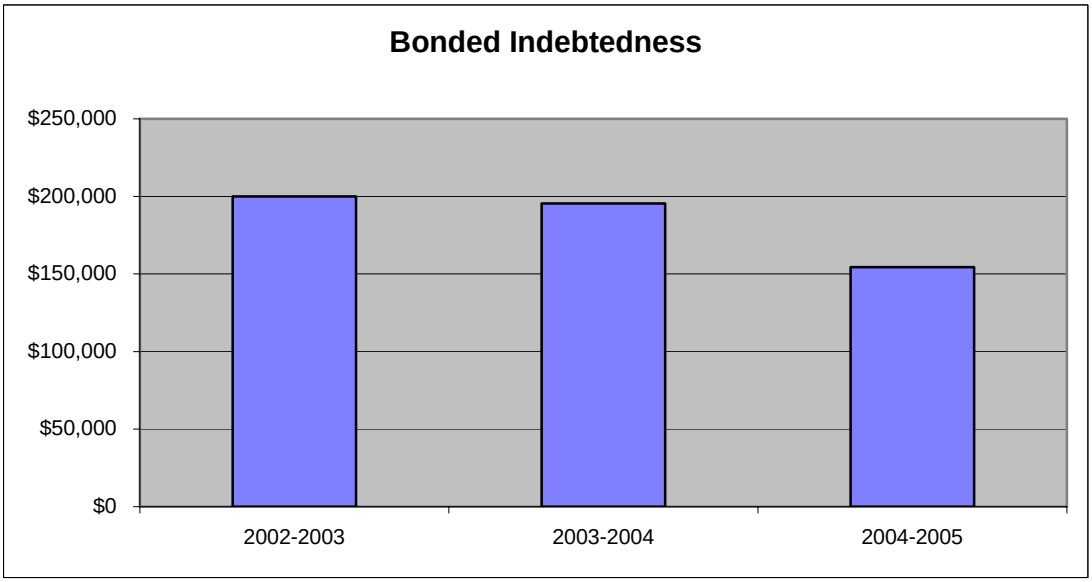
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.560	13.830	20.022
Adult Education	0.000	0.000	0.000
Capital Outlay	3.998	3.980	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.760	3.400	1.187
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	**41.318**	**41.210**	**41.209**
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	3.996	3.980	3.994
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**3.996**	**3.980**	**3.994**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$13,866,220	$14,246,193	$14,646,051
Bonded Indebtedness	200,000	195,370	154,438





USD# 487
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)	8.0	374,332	46,792	8.0	377,303	47,163	8.0	384,290	48,036
Teachers (Full Time)	41.0	1,605,404	39,156	41.0	1,651,476	40,280	43.0	1,836,602	42,712
Other Certified (Licensed) Personnel	5.0	158,774	31,755	5.0	196,387	39,277	6.0	242,208	40,368
Classified Personnel	31.5	448,025	14,223	31.5	436,946	13,871	31.5	463,883	14,726
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