

2015-16 Budget



USD 261

Haysville

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District Budget

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Average SalaryThis page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Authority and Revenue Worksheets

Form 110 Tax in Process

Form 118 Estimated Special Education Revenue

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Form 151 Estimated Legal Maximum Budget

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Budget Profile

Page 3Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and

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Page 11-12KSDE and USD 261 website information available

- K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)
- School Finance reports and publications (certified personnel, enrollment, dropouts, graduates, salary reports)
- Kansas Building Report Card (rates for attendance, graduation, dropouts, school violence; reading, math and writing assessments for all districts)
- Website Information available on the USD 261 website

Summary of expenditures (sumexpen.xls) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low income students, mill rates by fund, assessed valuation and bonded indebtedness.

Budget At A Glance

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Page 3Total Expenditures by function by years

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Coding Expenditures in the Budget Document

(Definitions for Functions, Subfunctions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown by function, subfunction, object and subobject. This document will explain what expenditures should be charged under which code.

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE School Finance website (located under Guidelines): <http://www.ksde.org/Default.aspx?tabid=1877>. This handbook explains in detail how functions, subfunctions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

2015-16 Budget



USD 261

District Budget

USD INFORMATION

DISTRICT NAME 261 - Haysville
 USD # 261 (TYPE USD NUMBER ONLY)
 HOME COUNTY Sedgwick

133,788,889	Final 2013 Assessed Valuation (All funds except General.)
115,409,847	Final 2013 General Fund Assessed Valuation
135,776,642	Final 2014 Assessed Valuation (All funds except General.)
117,073,583	Final 2014 General Fund Assessed Valuation
137,946,911	2015 Assessed Valuation (All funds except General.) (Excluding Neighborhood Revitalization and Tax Increment Financing)
118,801,843	2015 General Fund Assessed Valuation
137,946,911	2015 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)

LEAVE BLANK

	2013-14 Mill Rates (Official Levies from County Clerk)	2014-15 Mill Rates	2013 Taxes Levied (In Dollars from F110 prior yr budget)
General	20.000	20.000	2,308,197
Supplemental General	29.759	11.496	4,013,032
Adult Education	0.000	0.000	
Capital Outlay	5.011	7.963	675,720
Special Liability Expense	0.000	0.000	
School Retirement	0.000	0.000	
Bond and Interest #1	8.507	16.635	1,147,135
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Recreation Commission Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Declining Enrollment	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment data (Excludes Virtual)

5,013.5	Audited 9/20/13 + 2/20/14 FTE Enrollment (Not weighted enrollment and excludes 4 yr old at-risk.)
5,122.4	Audited 9/20/14 + 2/20/15 FTE Enrollment (Not weighted enrollment and excludes 4 yr old at-risk.)
5,150.0	9/20/15 Est. FTE Enrollment (Exclude 4 yr old at-risk.) (Exclude FHSU Math & Science Academy)
75.0	9/20/15 Est. 4 yr old at-risk FTE Enrollment (count each student as .5 FTE)
2,545	9/20/15 Number of eligible students that qualify for free meals. Do NOT include Part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
960.0	Vocational Education total clock hours of students enrolled and attending on 9/20/15
350.0	Bilingual Education total clock hours of students enrolled and attending on 9/20/15
	9/20/15 Est. FTE for new facilities (Only eligible to schools that had bond election prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located in USD 207 or USD 475.)
1,900.0	All public pupils transported or for whom transportation is being made available 9/20/15 who reside in the district 2.5 miles or more
	Estimated FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. <i>[Cannot be used to generate general fund weightings other than BSAPP and cannot be used for LOB authority. Districts must send BSAPP to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]</i>

Virtual Student Provision for Form 151

	Est. 9/20/15 FTE Virtual Students (Full-Time Students)
	Est. 9/20/15 FTE Virtual Students (Part-Time Students)
	Total Credits Earned (Adult 19 yrs and older as of 9/20/15) (No student shall be counted for more than 6 credits between July 1, 2015 and June 30, 2016)
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F151 Line 4.c.)
	Amount (Declining Enrollment Weighting) approved by Board of Tax Appeals (Transfers to F151 Line 4.b.)

USD INFORMATION

36.0 Area of district in square miles 9/20/15.
 USD 261
 Date the MAIL BALLOT was held to increase LOB authority. **(Goes to Code 01.)**
 Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155)**
 Expires (Enter year it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**

7/21/2014 Date the Capital Outlay was authorized. **(Goes to Code 02.)**
8.000 Number of mills. (New resolutions 7/1/05 and after cannot exceed 8 mills.)
999 Number of years authorized. (Enter 9999 for continuous and permanent.)
 Date of Increase to a current Capital Outlay. **(Goes to Code 02.)**
 Number of additional mills. (New resolutions 7/1/05 and after cannot exceed 8 mills in combination with current resolution.)
 Number of years authorized (must expire same time as original Capital Outlay).

Date the Adult Education was authorized. **(Goes to Code 02.)**
 Number of mills.
 Number of years authorized.

32,345,629 2014-15 General Fund (Final Audited Legal Max)
 100% of estimated P.L. 382 (formerly P.L. 874) for 2015-16. (Exclude extra aid for Construction, Children on Indian Land, Low Rent Housing and Special Education.)

5.000 Delinquent tax rate to be used for the 2015-2016 budget. **(Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	7/1/2013	7/1/2014	7/1/2015
General Obligation Bonds	\$60,115,000	\$58,382,000	\$86,135,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$3,761,000	\$3,490,000	\$3,210,000

423,541 Estimated Motor Vehicle Property Tax* 7/1/15 to 6/30/16
7,262 Estimated Recreational Vehicle Property Tax* 7/1/15 to 6/30/16
1,095 Estimated In Lieu of Taxes on Industrial Bonds* 7/1/15 to 6/30/16
1,095 Estimated 16/20M Tax* 7/1/15 to 6/30/16
1,095 Estimated Commercial Vehicle Tax* 7/1/15 to 6/30/16

* Amounts are available from the County Treasurer and are for all levy funds.

5.250 2015-16 Capital Outlay Mill Levy Rate to be used in this budget **(Goes to Code 04.)**
5.250 2015-16 Adult Ed. Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

FTE Enrollment for All Students (For Information Purposes Only)**

4,961.6 9/20/11 FTE Enrollment (include 2/20/12 military count, 4yr old at-risk and virtual)
5,069.1 9/20/12 FTE Enrollment (include 2/20/13 military count, 4yr old at-risk and virtual)
5,088.0 9/20/13 FTE Enrollment (include 2/20/14 military count, 4yr old at-risk and virtual)
5,196.9 9/20/14 FTE Enrollment (include 2/20/15 military count, 4yr old at-risk and virtual)
5,225.0 9/20/15 FTE Enrollment (Estimated)

**FTE is the audited 9/20 enrollment for the four prior years and estimated for the budget year. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

475 9/20/15 Headcount Eligible for Reduced Meals (Estimated)

CERTIFICATE
TO THE CLERK OF SEDGWICK COUNTY, STATE OF KANSAS
We, the undersigned, duly elected, qualified and acting officers of
UNIFIED SCHOOL DISTRICT 261

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015-2016; and (3) the Amount(s) of 2015 Tax to be Levied are within statutory limitations.

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Adopted Budget		Code 01 Line	2015-2016 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2015 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	2015 HSSB 7	06	45,248,827	2,376,037	20.000(c)
Supplemental General (LOB) (d)	2015 HSSB 7	08	11,069,181	2,132,412	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	2015 HSSB 7	14	259,350		
Virtual Education	2015 HSSB 7	15	0		
Capital Outlay	72-8801	16	3,326,000	724,221	
Driver Training	2015 HSSB 7	18	126,100		
Extraordinary School Program	72-8238	22	0		
Food Service	72-5119	24	3,106,000		
Professional Development	2015 HSSB 7	26	175,500		
Parent Education Program	2015 HSSB 7	28	264,500		
Summer School	2015 HSSB 7	29	0		
Special Education	2015 HSSB 7	30	10,351,050		
Vocational Education	2015 HSSB 7	34	616,000		
Special Liability Expense Fund	72-8248	42	0	0	
School Retirement	72-1726	44	0	0	
Extraordinary Growth Facility	2015 HSSB 7	45	0	0	
Special Reserve Fund	2015 HSSB 7	47			
Federal Funds	12-1663	07	1,210,340		
Gifts and Grants	72-8210	35	0		
KPERS Special Retirement Contribution	2015 HSSB 7	51	4,028,589		
Contingency Reserve	2015 HSSB 7	53			
Textbook & Student Material Revolving	2015 HSSB 7	55			
At Risk (4yr Old)	2015 HSSB 7	11	501,500		
At Risk (K-12)	2015 HSSB 7	13	5,872,950		
Cost of Living	2015 HSSB 7	33	0	0	
Declining Enrollment	2015 HSSB 7	19	0	0	
Activity Funds	72-8208a	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	5,103,426	2,121,824	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-6761	68	0	0	

(a) The amount computed on Form 151 is the limit of the 2015-2016 Expenditures.

(b) See K.S.A. 79-2939, order # _____ dated ____ / ____ / ____.

(c) The General Fund levy must be 20 mills. County clerks can't change this levy.

(d) Date mail ballot held to exceed 30% _____ authorizing _____ 0.00% expires _____

The resolutions approved by mail ballot cannot exceed 33%.

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2015-2016 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2015 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-968	78	0		
Total USD		100	91,259,313	7,354,494	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1623a	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

Municipal Accounting Use Only
 Received _____
 Reviewed by _____
 Follow-up: Yes ___ No ___

Assisted by:

Susan Watson
 President
Debra ...
 Clerk of the Board

Attest: _____, 2015

 County Clerk

FINAL VALUATION

County Clerk's Use Only

County	Final Assessed Valuation General Fund*	Final Assessed Valuation Other Funds*	Bond and Interest	
			#1	#2
Home		\$		
TOTAL	\$0	0	0	0

(General Fund Assessed Valuation excludes \$20,000 of appraised value on residential property.)

*Exclude Assessed Valuation due to neighborhood revitalization act (KSA 12-1770, et seg.) and Tax Increment Financing.

Computation of Delinquency

2013 Delinquent Tax Percentage 3.200 % Rate Used in this Budget 5.000 %
 for 2015-2016

Resolutions for LEVY LIMITS FOR TAX FUNDS

- 1. Capital Outlay*:
Resolution dated 7/21/2014 authorizing 8.000 mills for 999 years.
- 2. Increase to Capital Outlay*:
Resolution dated _____ authorizing 0.000 mills for 0 years. Must expire same time as original resolution.
- 3. Adult Education:
Resolution dated _____ authorizing 0.000 mills for 0 years. Limit 5 years.
- 4. Historical Museum: Tax Rate authorized by a petition dated _____ authorizing _____ mills.
- 5. Public Library: Resolution dated _____ authorizing _____ mills.
- 6. Recreation Commission: Resolution dated _____ authorizing _____ mills.
(Attach a copy of each resolution.)
The USD must have a copy of the separate recreation commission budget before making this levy.

* For any new resolutions 7-1-05 and after, the mill rate may not exceed 8 mills in total.

WORKSHEET I
(Columns (1) through (5) must match Form 110)

Fund	Code 04 Line	Actual 2014 Tax Levy (1)	Less 4.000 Allowance for Delinquency (2)	Less 2014 Tax Received in 2014-15 (3)	Less Tax Refunded in 2014-15 (4)	FOR FISCAL YEAR 2015-2016					
						2014 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Commercial Vehicle Tax (8)	Amount of 2015 Tax to be Levied (9)	Estimate of 2015 Taxes 1/1/2016 6/30/2016 (10)
General	01	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Supplemental General	03	1,569,164	62,767	1,468,781	0	37,616	240,258	4,109	0	2,132,412	1,940,495
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,086,844	43,474	1,016,568	0	26,802	63,859	1,092	0	724,221	659,041
Declining Enrollment	15	0	0	0	0	0	0	0	0	0	0
School Retirement	20	0	0	0	0	0	0	0	0	0	0
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,270,529	90,821	2,123,868	0	55,840	120,520	2,061	0	2,121,824	1,930,860
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraord Gowth Fac	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	4,926,537	197,062	4,609,217	0	120,258	424,637	7,262	0	4,978,457	4,530,396

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$137,946,911 x Adult Ed. Mill levy 0.000 = \$0
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$137,946,911 x Capital Outlay Mill levy 5.250 = \$724,221
Taxes to be Levied

Tax Collection Ratio for 2014 93.559 %

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2015 (4)	Date Due		Amount Due 2015-2016		Amount Due July-Dec. 2016	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Bond Elections Prior to July 1, 2015										
Series 2005 Refunded	3/1/2005	3.36	8,060,000	4,400,000	11/1/2015	11/1/2015	79,130	815,000		
					5/1/2016		65,275			
					11/1/2016	11/1/2016			65,275	845,000
Series 2007	2/1/2007	4.47	29,585,000	2,165,000	11/1/2015	11/1/2015	45,550	550,000		
					5/1/2016		34,550			
					11/1/2016	11/1/2016			34,550	575,000
Series 2012	2/1/2012	4.47	2,220,000	2,070,000	11/1/2015	11/1/2015	20,700	50,000		
					5/1/2016		20,200			
					11/1/2016	11/1/2016			20,200	45,000
Series 2012 Refunded	10/1/2012	2.34	7,265,000	7,180,000	11/1/2015	11/1/2015	81,288	55,000		
					5/1/2016		80,738			
					11/1/2016	11/1/2016			80,738	55,000
Series 2013 Refunded	2/1/2013	2.13	9,920,000	9,670,000	11/1/2015	11/1/2015	102,260	100,000		
					5/1/2016		101,260			
					11/1/2016	11/1/2016			101,260	100,000
Series 2014 Refunded	9/1/2014	2.78	6,035,000	5,945,000	11/1/2015	11/1/2015	87,325	690,000		
					5/1/2016		67,950			
					11/1/2016	11/1/2016			67,950	705,000
Series 2015 Refunded	2/1/2015	3.99	24,705,000	24,705,000	11/1/2015	11/1/2015	490,100	300,000		
					5/1/2016		487,100			
					11/1/2016	11/1/2016			487,100	50,000
Series 2015	8/9/2015		30,000,000	30,000,000	11/1/2015	11/1/2015				
					5/1/2016		780,000			
					11/1/2016	11/1/2016			780,000	1,800,000
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxx	86,135,000	xxxxxxx	xxxxxxx	2,543,426	2,560,000	1,637,073	4,175,000
Bond Elections After July 1, 2015										
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxx	0	xxxxxxx	xxxxxxx	0	0	0	0

If Bond and Interest levies are based on different assessed valuations due to territory changes, show such issues as a separate group. Use Bond and Interest #2, Code No. 63, for these issues.

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2012 \$	05	68,793		
2013 \$	10	2,144,608	XXXXXXXXXX	
2014 \$	15		XXXXXXXXXX	
2015 \$	20			
1140 Delinquent Tax	25	68,870	XXXXXXXXXX	
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1510 Interest on Idle Funds	48			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60		25,237	
1985 State Aid Reimbursement***	65			
2000 COUNTY SOURCES				
2600 Other County Revenue (Watercraft)	66			
2800 In Lieu of Taxes IRBs/Rental Excise	85			XXXXXXXXXX
3000 STATE SOURCES				
3110 General State Aid	95	24,652,385	27,609,319	27,629,507
3130 Mineral Production Tax	115	322	268	
3140 Supplemental General State Aid	116			8,318,036
3205 Special Education Aid	120	4,595,727	4,736,042	4,732,100
3221 KPERS Aid	125			4,028,589
3223 Capital Outlay State Aid	130			540,595
4000 FEDERAL SOURCES				
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)	145			0
5000 OTHER				
5208 Transfer From Authorized Funds****	165	0	0	0
RESOURCES AVAILABLE	170	31,530,705	32,370,866	45,248,827
TOTAL EXPENDITURES & TRANSFERS	175	31,530,705	32,370,866	45,248,827
EXCESS REVENUE TO STATE **	200		XXXXXXXXXX	XXXXXXXXXX
UNENCUMBERED CASH BALANCE JUNE 30*	190	0	0	0

* Line 170 minus Line 175. (Columns 2 & 3 only.)

** Column 1 would be amount sent to the State. Do Not Include General State Aid Overpayments.

*** Includes Extraordinary Need State Aid, Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments, Teacher Mentoring Program, National Board Certified teacher payments, and Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation.

****2015 HSSB7 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	9,714,006	10,348,073	10,350,000
120 NonCertified	215	163,754	167,479	170,000
200 Employee Benefits				
210 Insurance (Employee)	220	857,490	869,452	870,000
220 Social Security	225	883,379	943,678	945,000
290 Other	230	110,694	161,672	162,000
300 Purchased Professional and Technical Services	235	18,256	16,271	16,500
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	569,472	650,813	581,007
600 Supplies				
610 General Supplemental (Teaching)	260	169,252	193,331	175,000
644 Textbooks	265	837,914	96,021	100,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	158,312	187,907	150,000
700 Property (Equipment & Furnishings)	275	39,122	32,839	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	927,523	1,012,065	1,200,000
120 NonCertified	290	170,641	189,503	200,000
200 Employee Benefits				
210 Insurance (Employee)	295	88,896	73,044	75,000
220 Social Security	300	89,453	87,883	90,000
290 Other	305	1,261	1,164	2,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313	3,388	800	1,000
500 Other Purchased Services	315	653	762	1,000
600 Supplies	320	13,225	17,393	25,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	763,806	973,088	975,000
120 NonCertified	340	714,612	795,067	800,000
200 Employee Benefits				
210 Insurance (Employee)	345	97,830	113,964	120,000
220 Social Security	350	108,563	129,912	130,000
290 Other	355	13,783	24,751	15,000
300 Purchased Professional and Technical Services	360	116	244	10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	10,284	8,540	15,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	54,832	50,892	50,000
650 Technology Supplies	375	23,705	85,027	50,000
680 Miscellaneous Supplies	380	11,248	23,701	20,000
700 Property (Equipment & Furnishings)	385	2,081	5,444	5,000
800 Other	390	5,062	5,899	10,000
2300 General Administration				
100 Salaries				
110 Certified	395	153,738	159,120	175,000
120 NonCertified	400	82,774	88,041	100,000
200 Employee Benefits				
210 Insurance (Employee)	405	23,668	24,204	25,000
220 Social Security	410	15,139	16,417	17,500
290 Other	415	245	255	1,000
300 Purchased Professional and Technical Services	420		46,758	75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	19,426	29,755	50,000
590 Other	440	15,993	14,310	15,000
600 Supplies	445	24,545	21,160	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	52,756	110,824	50,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,329,267	1,392,727	1,400,000
120 NonCertified	465	750,826	776,549	800,000
200 Employee Benefits				
210 Insurance (Employee)	470	140,655	141,422	150,000
220 Social Security	475	151,690	158,020	162,000
290 Other	480	12,061	10,269	15,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	6,720	7,035	10,000
590 Other	500	20,716	15,394	25,000
600 Supplies	505	39,057	37,061	40,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	217,865	218,703	220,000
120 NonCertified	735	464,370	480,792	500,000
200 Employee Benefits				
210 Insurance	740	43,047	42,229	50,000
220 Social Security	745	50,162	51,225	55,000
290 Other	750	709	723	1,000
300 Purchased Professional and Technical Services	755	52,699	141,708	50,000
400 Purchased Property Services	760			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
500 Other Purchased Services	765	16,494	17,488	20,000
600 Supplies	770		49,531	25,000
700 Property (Equipment & Furnishings)	775		206,721	100,000
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,881,800	1,217,583	725,000
200 Employee Benefits				
210 Insurance (Employee)	525	211,280	242,130	250,000
220 Social Security	530	134,825	144,491	150,000
290 Other	535	8,946	11,059	12,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	58,661	54,010	75,000
420 Cleaning	550	90,172	100,264	115,000
430 Repairs & Maintenance	555	21,521	4,825	25,000
440 Rentals	560			
460 Repair of Buildings	565	432,698	130,952	250,000
490 Other	570	98,383	70,319	75,000
500 Other Purchased Services				
520 Insurance	575	18,725	21,219	20,000
590 Other	580	41,946	36,028	40,000
600 Supplies				
610 General Supplies	585	376,503	510,592	400,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	21,916	21,158	25,000
629 Other	605			1,000
680 Miscellaneous Supplies	610	33,971		20,000
700 Property (Equipment & Furnishings)	615		42,160	
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	102,629	106,117	110,000
200 Employee Benefits				
210 Insurance	654	8,583	8,698	9,000
220 Social Security	656	7,249	7,568	8,000
290 Other	658	6,920	7,617	8,000
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	524,474	584,407	600,000
200 Employee Benefits				
210 Insurance	668	20,519	76,701	80,000
220 Social Security	670	38,433	42,870	50,000
290 Other	672	4,583	3,088	5,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	1,702	1,652	2,000
520 Insurance	680	41,122	46,478	50,000
626 Motor Fuel	682	165,775	128,440	175,000
730 Equipment (Including Buses)	684		174,976	200,000
800 Other	686		3,013	25,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	163,483	171,071	180,000
200 Employee Benefits				
210 Insurance	690	9,167	11,874	12,000
220 Social Security	692	12,135	12,705	15,000
290 Other	694	176	181	500
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	44,440	1,692	50,000
500 Other Purchased Services	700			
600 Supplies	702	52,075	51,385	50,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	210		1,000
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720	177	23	500
600 Supplies	722	904	761	500
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
931 Supplemental General	792			8,318,036
932 Adult Education	795	0	0	
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	0	0	0
937 Virtual Education	807	0	0	0
938 Capital Outlay	810	0	0	640,595
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	0	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	4,987,367	5,036,042	4,732,100
954 Vocational Education	850	0	61,597	0
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
965 KPERS	856			4,028,589
972 Contingency Reserve	885	0	0	500,000
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891	200,000	200,000	200,000
978 At Risk (K-12)	893	1,400,000	1,500,000	1,500,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	31,530,705	32,370,866	45,248,827

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	16,535	-82,024
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	507,335	530,916	1,043,916
4593 Title II**	015	112,420	113,756	113,756
4602 Title IV (21st Century)	022	315,264	128,616	69,000
4601 Title III (English Language Acquisition)	060	16,638	15,692	15,692
4603 Charter Schools	062			
4599 Other	075	58,697	59,121	50,000
RESOURCES AVAILABLE	170	1,010,354	864,636	1,210,340
TOTAL EXPENDITURES & TRANSFERS	175	993,819	946,660	1,210,340
UNENCUMBERED CASH BALANCE JUNE 30	190	16,535	-82,024	0

*This would include programs such as (but not limited to) Migrant; Neglected/Delinquent. This would also include regular allocations and ARRA recovery funds.

**This would include programs such as (but not limited to) Title II-A Teacher Quality; Title II-D Education Technology. This would also include regular allocations and ARRA recovery funds.

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	318,105	398,690	400,000
120 NonCertified	215	92,813	49,594	150,000
200 Employee Benefits				
210 Insurance (Employee)	220	34,941	29,882	40,000
220 Social Security	225	27,556	31,292	40,000
290 Other	230	407	423	500
300 Purchased Professional and Technical Services	235	3,577		5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	1,394	15,569	10,000
600 Supplies				
610 General Supplemental (Teaching)	260	182	10	100
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	2,345	24,786	25,000
700 Property (Equipment & Furnishings)	275			
800 Other	280	14		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			25,000
120 NonCertified	290			50,000

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295			10,000
220 Social Security	300			10,000
290 Other	305			1,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320		10,625	15,000
700 Property (Equipment & Furnishings)	325	17		
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	61,166	68,059	75,000
120 NonCertified	340	49,243	29,407	30,000
200 Employee Benefits				
210 Insurance (Employee)	345	7,655		2,000
220 Social Security	350	9,122	7,018	10,000
290 Other	355	477	1,481	2,000
300 Purchased Professional and Technical Services	360	54,522	57,981	50,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	223,792	176,003	202,540
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	81,095	19,068	20,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	2,758	4,575	5,000
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715	40		100
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	17,242	13,262	20,000
200 Employee Benefits				
210 Insurance	630	567	905	1,000
220 Social Security	635	1,266	701	1,000
290 Other	640	18	9	100
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	3,388	3,069	5,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	117		
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional and Technical Services	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840		4,251	5,000
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS	xxxx	993,819	946,660	1,210,340

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	187,764	429,992	89,672
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2012 \$	10	109,402		
2013 \$	15	3,708,336	148,510	
2014 \$	20		1,468,781	37,616
1140 Delinquent Tax	25	107,497	116,412	31,399
1410 Transportation Fees	47			
1980 Reimbursements	60	17,005	18,461	
1990 Miscellaneous	65	8,080	9,515	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	551,379	649,147	240,258
2450 Recreational Vehicle Tax	75			4,109
2460 Commercial Vehicle Tax	77			0
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	6,452,484	8,318,036	
5000 OTHER				
5206 Transfer From General Fund	97			8,318,036
5253 Transfer From Contingency Reserve	145	0	0	500,000
RESOURCES AVAILABLE	170	11,141,947	11,158,854	9,221,090
TOTAL EXPENDITURES & TRANSFERS	175	10,711,955	11,069,182	11,069,181
TAX REQUIRED (175 minus 170)	195			1,848,091
PERCENT OF COLLECTION*	196			91.000 %
TOTAL 2015 TAX REQUIRED (195+196)	197			2,030,869
Delinquent Tax	200			101,543
AMOUNT OF 2015 TAX TO BE LEVIED				
Line 197 + Line 200	205			2,132,412
UNENCUMBERED CASH BALANCE JUNE 30	207	429,992	89,672	xxxxxxxxxxx

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	73,789	124,771	150,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental(Teaching)	260	373	3,695	5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	1,138,549	429,440	841,581
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	71,710	41,933	50,000
120 Non-Certified	290	40,707	43,520	50,000
200 Employee Benefits				
210 Insurance (Employee)	295	4,243	4,483	5,000
220 Social Security	300	8,637	6,600	9,000
290 Other	305	127	89	200
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	83,837	53,878	75,000
700 Property (Equipment & Furnishings)	325			50,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	121,685	129,613	150,000
120 NonCertified	340	32,274	27,742	40,000
200 Employee Benefits				
210 Insurance (Employee)	345	6,915	12,212	15,000
220 Social Security	350	12,036	11,677	15,000
290 Other	355	171	281	500
300 Purchased Professional and Technical Serv	360	10,732	8,186	10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	10,339	4,841	5,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370	849	783	2,000
650 Technology Supplies	375	2,147	3,584	5,000
680 Miscellaneous Supplies	380	12,539	13,194	15,000
700 Property (Equipment & Furnishings)	385	169	1,465	2,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	69,093	71,518	75,000
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405	4,242	4,443	5,000
220 Social Security	410	5,241	5,398	6,000
290 Other	415	75	77	100
300 Purchased Professional and Technical Services	420	29,353	18,347	30,000
400 Purchased Property Services	425	10,608	5,909	10,000
500 Other Purchased Services				
520 Insurance	430	222,206	488,241	250,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440	941	1,535	2,000
600 Supplies	445	673	2,302	3,000
700 Property (Equipment & Furnishings)	450	1,715	688	200
800 Other	455	32,282	65,411	40,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	4,884	6,002	10,000
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745	359	450	500
290 Other	750	34,443	7	35,000
300 Purchased Professional and Technical Services	755	113,636	756,366	125,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770		237	500
700 Property (Equipment & Furnishings)	775			
800 Other	780	61,843	60,598	150,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	52,930	55,795	75,000
200 Employee Benefits				
210 Insurance (Employee)	525	7,778	8,887	10,000
220 Social Security	530	3,781	4,001	5,000
290 Other	535	54	57	100
300 Purchased Professional and Technical Services	540	128,739	139,860	150,000
400 Purchased Property Services				
411 Water/Sewer	545	4,524	4,541	5,000
420 Cleaning	550	3,405	3,965	5,000
430 Repairs & Maintenance	555	284		500
440 Rentals	560			
460 Repair of Buildings	565	905	585	1,000
490 Other	570	2,406	2,407	5,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	86	7,243	5,000
600 Supplies				
610 General Supplies	585	14,845	17,743	20,000
620 Energy				
621 Heating	590	183,361	127,434	250,000
622 Electricity	595	534,575	571,353	600,000
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo. 2013-2014 Actual (1)	12 mo. 2014-2015 Actual (2)	12 mo. 2015-2016 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790		22,905	
5200 TRANSFER TO:				
930 General (Not Ending Balance)	792	0	0	0
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	200,000	200,000	200,000
937 Virtual Education	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	100,000	0	100,000
948 Parent Education Program	835	100,000	100,000	100,000
949 Summer School	837	0	0	0
950 Special Education	840	2,450,860	3,150,000	2,500,000
954 Vocational Education	850	400,000	142,890	500,000
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	100,000	0	100,000
976 At Risk (4yr Old)	885	300,000	200,000	300,000
978 At Risk (K-12)	890	3,900,000	3,900,000	3,900,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	10,711,955	11,069,182	11,069,181

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	437,929	493,593	462,906
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			xxxxxxxxxxxxx
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	200,000	200,000	200,000
5208 Transfer From Supplemental General	140	300,000	200,000	300,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	937,929	893,593	962,906
TOTAL EXPENDITURES & TRANSFERS	175	444,336	430,687	501,500
UNENCUMBERED CASH BALANCE JUNE 30	190	493,593	462,906	461,406

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	234,746	236,824	250,000
120 NonCertified	215	86,893	77,088	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	50,368	44,299	55,000
220 Social Security	225	22,760	21,384	30,000
290 Other	230	326	292	500
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	478	1,478	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	6,206	4,281	2,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	27	376	500
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2013-2014 Actual (1)	12 mo. 2014-2015 Actual (2)	12 mo. 2015-2016 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	89	9	1,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	20,366	21,002	25,000
120 NonCertified	395	11,557	12,355	15,000
200 Employee Benefits				
210 Insurance (Employee)	400	3,496	3,513	4,000
220 Social Security	405	2,019	2,232	3,000
290 Other	410	4,738	4,949	5,000
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420			
600 Supplies	425		70	500
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2013-2014 Actual (1)	12 mo. 2014-2015 Actual (2)	12 mo. 2015-2016 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485	259		
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495	8	535	
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	444,336	430,687	501,500

AT RISK FUND (K-12)	Code	12 mo.	12 mo.	12 mo.
	13 Line	2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,372,507	1,327,423	1,201,204
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	32,500	33,160	30,000
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			xxxxxxxxxxxxx
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	1,400,000	1,500,000	1,500,000
5208 Transfer From Supplemental General	140	3,900,000	3,900,000	3,900,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	6,705,007	6,760,583	6,631,204
TOTAL EXPENDITURES & TRANSFERS	175	5,377,584	5,559,379	5,872,950
UNENCUMBERED CASH BALANCE JUNE 30	190	1,327,423	1,201,204	758,254

AT RISK FUND (K-12) EXPENDITURES	Code	12 mo.	12 mo.	12 mo.
	13 Line	2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	4,378,841	4,559,477	4,600,000
120 NonCertified	215	40,419	36,540	50,000
200 Employee Benefits				
210 Insurance (Employee)	220	126,606	141,189	150,000
220 Social Security	225	148,097	151,384	165,000
290 Other	230	52,951	29,030	35,000
300 Purchased Professional and Technical Services	235	2,500	3,500	5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	11,593	12,826	15,000
600 Supplies				
610 General Supplemental (Teaching)	255	7,383	4,753	5,000
644 Textbooks	260	155,935	190,155	200,000
650 Supplies (Technology Related)	263	7,100		
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	4,889	3,688	10,000
800 Other	275	54		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280		31,594	35,000
120 NonCertified	285			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295		2,357	2,500
290 Other	300		31	50
300 Purchased Professional and Technical Services	305		1,712	10,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	38		100
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	234,773	187,313	250,000
120 NonCertified	335			10,000
200 Employee Benefits				
210 Insurance (Employee)	340	23,813	17,629	20,000
220 Social Security	345	16,876	13,094	15,000
290 Other	350	246	174	500
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	482	706	1,000
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	23	129	100
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	93,127	97,115	100,000
120 NonCertified	395	45,189	48,326	50,000
200 Employee Benefits				
210 Insurance (Employee)	400	6,806	7,370	10,000
220 Social Security	405	9,882	10,460	12,000
290 Other	410	142	147	200
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,173	5,000
600 Supplies	425	2,694	2,503	5,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490		140	100,000
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531	5,095	4,382	10,000
200 Employee Benefits	532	644	363	1,000
800 Other	533	216	119	500
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,377,584	5,559,379	5,872,950

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	243,532	260,771	263,213
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			xxxxxxxxxxxx
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	200,000	200,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	443,532	460,771	463,213
TOTAL EXPENDITURES & TRANSFERS	175	182,761	197,558	259,350
UNENCUMBERED CASH BALANCE JUNE 30	190	260,771	263,213	203,863

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	103,165	108,588	135,000
120 NonCertified	215	54,084	57,784	80,000
200 Employee Benefits				
210 Insurance (Employee)	220	11,385	16,002	20,000
220 Social Security	225	12,750	13,079	20,000
290 Other	230	190	179	250
300 Purchased Professional and Technical Services	235	9	115	100
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	878	681	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	300	1,130	2,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Tech Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional and Technical Services	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional and Technical Services	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel-not school bus	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Tech Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	182,761	197,558	259,350

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,232,158	2,686,002	2,021,447	2,021,447
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2012 \$	05	20,122			
2013 \$	10	625,193	24,974		
2014 \$	15		1,016,568	26,802	26,802
2015 \$	20			659,041	724,221
1140 Delinquent Tax	25	20,198	20,564	21,748	32,606
1510 Interest on Idle Funds	30	13,524	8,716		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	154,017	211,985	150,000	150,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	91,034	118,801	63,859	63,859
July - December Estimate	60				31,930
2450 Recreational Vehicle Tax	65			1,092	1,092
July - December Estimate	66				546
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87		540,595		
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	640,595	640,595
RESOURCES AVAILABLE	170	4,156,246	4,628,205	3,584,584	3,693,098
TOTAL EXPENDITURES & TRANSFERS	175	1,470,244	2,606,758	3,326,000	3,326,000
July - December Estimate	180	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	367,098
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	3,693,098
UNENCUMBERED CASH BALANCE JUNE 30	190	2,686,002	2,021,447	258,584	xxxxxxxxxxxxxxx

(a) Enter in Column (4) the Amount of Tax to be Levied reported on the Certificate, Line 16.

CAPITAL OUTLAY EXPENDITURES		12 mo. 2013-2014 Actual (1)	12 mo. 2014-2015 Actual (2)	12 mo. 2015-2016 Budget (3)
Code 16 Line				
EXPENDITURES:				
1000	Instruction			
600	Supplies - Performance Uniforms	205		
650	Supplies - Technology Software	207		
700	Property (Equipment & Furnishings)	210	268,730	210,535
2000	Support Services			
2100	Student Support Services			
650	Supplies - Technology Software	213		
700	Property (Equipment & Furnishings)	215	379,405	100,000
2200	Instructional Support Staff			
650	Supplies - Technology Software	217		
700	Property (Equipment & Furnishings)	220	385,512	100,000
2300	General Administration			
650	Supplies - Technology Software	223		
700	Property (Equipment & Furnishings)	225		50,000
2400	School Administration			
650	Supplies - Technology Software	227		
700	Property (Equipment & Furnishings)	230		
2500	Central Services			
650	Supplies - Technology Software	233		
700	Property (Equipment & Furnishings)	235		20,000
2600	Operations & Maintenance			
100	Salaries			
120	NonCertified	310	800,000	1,000,000
200	Employee Benefits			
210	Insurance (Employee)	315		50,000
220	Social Security	320		50,000
290	Other	325		1,000
300	Purchased Professional & Tech Svcs	330		
400	Purchased Property Services			
420	Cleaning	335		
430	Repairs & Maintenance	340		
440	Rentals	345		
460	Repair of Buildings	350		
490	Other	355		
500	Other Purchased Services	360		
650	Supplies - Technology Software	365		
700	Property (Equipment & Furnishings)	240	122,669	76,817
2700	Transportation			
650	Supplies - Technology Software	370		
700	Property (Equipment & Buses)	243	359,665	200,000
2730	Vehicle Services & Maintenance Services			
100	Salaries			
120	NonCertified	375		
200	Employee Benefits			
210	Insurance	380		
220	Social Security	385		
290	Other	390		
300	Purchased Professional & Tech Svcs	395		
400	Purchased Property Services	400		
500	Other Purchased Services	405		
600	Supplies	410		
650	Supplies - Technology Software	415		
700	Property (Equipment & Furnishings)	420		
800	Other	425		
2900	Other Support Services			
650	Supplies - Technology Software	430		
700	Property (Equipment & Furnishings)	250		

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265	32,947		25,000
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289	264,879	393,862	1,000,000
400 Outside Contractors	290			
4900 Other	291	64,914		50,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	53,593	45,102	75,000
890 Commission & Postage	300	3,000		5,000
831 Principal	305	274,000	341,372	300,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	1,470,244	2,606,758	3,326,000

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	385,840	367,609	371,292
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05			xxxxxxxxxxxxx
1900 Other Revenue From Local Source	15	34,470	42,561	35,000
3000 STATE SOURCES				
3208 State Safety Aid	25	16,235	14,043	14,250
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	436,545	424,213	420,542
TOTAL EXPENDITURES & TRANSFERS	175	68,936	52,921	126,100
UNENCUMBERED CASH BALANCE JUNE 30	190	367,609	371,292	294,442

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	49,877	40,063	75,000
120 NonCertified	215	2,256	2,403	3,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3,989	3,249	4,000
290 Other	230	52	55	100
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental(Teaching)	255	2,441	106	2,000
644 Textbooks	260	2,865	352	2,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,221	1,555	2,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Tech Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Tech Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional and Technical Services	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Tech Services	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations, Maintenance Services (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional and Tech Services	535	1,782	1,536	2,000
442 Rental of Vehicles	540			
520 Insurance	545	1,799	1,774	2,000
626 Motor Fuel-not schoolbus	550	2,654	1,828	7,000
700 Property (Equipment & Furnishings)	555			25,000
800 Other	560			2,000
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 NonCertified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional and Tech Services	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
5200 TRANSFER TO:				
930 General Fund	625			
TOTAL EXPENDITURES & TRANSFERS	xxxx	68,936	52,921	126,100

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,835,169	1,980,526	2,303,872
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			XXXXXXXXXXXX
1600 Food Service				
1611 Student Sales (Lunch)	15	638,142	731,774	656,000
1612 Student School Lunches (Breakfast)	25	36,357	35,017	34,402
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	156,522	169,837	13,995
1990 Miscellaneous	55	7,999	5,178	
3000 STATE SOURCES				
3203 School Food Assistance	65	129,370	24,117	25,600
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,431,208	1,782,344	1,551,888
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	XXXXXXXXXXXX
RESOURCES AVAILABLE	170	4,234,767	4,728,793	4,585,757
TOTAL EXPENDITURES & TRANSFERS	175	2,254,241	2,424,921	3,106,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,980,526	2,303,872	1,479,757

All local resources should be accurately recorded in columns 1, 2, and 3.

FOOD SERVICE EXPENDITURES	Code 24 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel-not schoolbus	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	704,679	761,281	900,000
200 Employee Benefits				
210 Insurance	295	75,348	77,124	90,000
220 Social Security	300	50,107	54,751	65,000
290 Other	305	718	765	1,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	33,432	41,156	50,000
600 Supplies				
630 Food & Milk	325	1,193,395	1,309,365	1,400,000
680 Miscellaneous Supplies	330	25,260	37,536	150,000
700 Property (Equipment & Furnishings)	335	70,242	42,943	300,000
800 Other	340	101,060	100,000	150,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	2,254,241	2,424,921	3,106,000

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	338,109	327,245	253,505
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			xxxxxxxxxxxxx
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	100,000	0	100,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	438,109	327,245	353,505
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			20,000
120 NonCertified	215			10,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,727		5,000
290 Other	230	235		500
300 Purchased Professional and Technical Services	235	14,485	4,424	40,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	75,762	40,961	50,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	17,655	28,355	50,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional and Technical Services	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional and Technical Services	350			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
5200 TRANSFER TO: 930 General Fund	325			
TOTAL EXPENDITURES & TRANSFERS	175	110,864	73,740	175,500
UNENCUMBERED CASH BALANCE JUNE 30	190	327,245	253,505	178,005

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	59,117	71,737	59,158
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			xxxxxxxxxxxx
1900 Other Revenue From Local Source	25	198		
3000 STATE SOURCES				
3216 Parent Education Aid	35	129,037	127,000	127,000
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	100,000	100,000	100,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	288,352	298,737	286,158
TOTAL EXPENDITURES & TRANSFERS	175	216,615	239,579	264,500
UNENCUMBERED CASH BALANCE JUNE 30	190	71,737	59,158	21,658

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	168,664	189,487	200,000
120 NonCertified	215	8,726	11,728	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	343	5,056	5,000
220 Social Security	225	13,499	16,219	17,500
290 Other	230	5,871	3,184	5,000
300 Purchased Professional and Technical Services	235	1,091	811	2,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	6,450	7,859	10,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,371	4,235	5,000
700 Property (Equipment & Furnishings)	270	9,600	1,000	5,000
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical Services	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
5200 TRANSFER TO:				
930 General Fund	385			
TOTAL EXPENDITURES & TRANSFERS	xxxx	216,615	239,579	264,500

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,144,181	3,079,265	3,357,886
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			XXXXXXXXXXXXX
1900 Other Revenue From Local Source	15	264,820	257,821	250,000
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular (include ARRA)*	55	1,051,049	1,038,647	1,000,000
4570 Medicaid	60	269,139	406,992	260,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	4,987,367	5,036,042	4,732,100
5208 Transfer From Supplemental General	80	2,450,860	3,150,000	2,500,000
5253 Transfer From Contingency Reserve	85	0	0	XXXXXXXXXXXXX
RESOURCES AVAILABLE	170	12,167,416	12,968,767	12,099,986
TOTAL EXPENDITURES & TRANSFERS	175	9,088,151	9,610,881	10,351,050
UNENCUMBERED CASH BALANCE JUNE 30	190	3,079,265	3,357,886	1,748,936

* This would include regular allocations and ARRA recovery funds.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,960,820	3,242,834	3,500,000
120 NonCertified	215	1,956,765	2,128,037	2,150,000
200 Employee Benefits				
210 Insurance (Employee)	220	482,599	546,075	600,000
220 Social Security	225	348,044	378,405	400,000
290 Other	230	22,157	23,255	25,000
300 Purchased Professional and Tech Services	235	5,534	3,560	10,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245	2,332		5,000
564 Payment to Spec Education Coop/Interlocal (Assessments)*	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	13,448	16,951	30,000
600 Supplies				
610 General Supplemental(Teaching)	260	34,704	40,310	50,000
644 Textbooks	265	9,150	2,727	2,000
650 Supplies (Technology Related)	267	4,730	1,769	2,000
680 Miscellaneous Supplies	270	1,704	1,642	2,000
700 Property (Equipment & Furnishings)	275	29,396	15,958	20,000
800 Other	280	1,870	482	2,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,175,159	1,340,538	1,350,000
120 NonCertified	290	320,151	301,208	350,000
200 Employee Benefits				
210 Insurance (Employee)	295	105,324	131,157	150,000
220 Social Security	300	109,826	119,099	120,000
290 Other	305	18,642	18,357	35,000
300 Purchased Professional and Tech Services	310	184,965	86,078	200,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	8,030	8,682	10,000
600 Supplies	320	48,927	39,760	40,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	7,285	4,675	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	125,252		100,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			3,000
290 Other	355			
300 Purchased Professional and Tech Services	360	42,122	112,219	20,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	3,065	5,204	5,000
600 Supplies				
640 Books(not textbooks)and Periodicals	370	2,673		
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	77,401	19,397	20,000
700 Property (Equipment & Furnishings)	385			
800 Other	390		8	
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	182,288	198,294	200,000
120 NonCertified	400	42,768	45,107	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	14,945	12,790	20,000
220 Social Security	410	16,036	17,026	20,000
290 Other	415	222	11,497	15,000
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	3,630	1,987	5,000
600 Supplies	435	5,806	1,806	5,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional and Tech Services	475			
500 Other Purchased Services	480			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional and Technical Svcs	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840	630		1,000
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional and Tech Services	520			
400 Purchased Property Services				
411 Water/Sewer	525	651	747	1,500
420 Cleaning	530	1,810	1,949	2,000
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545	507		500
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555	3,582	12,655	15,000
620 Energy				
621 Heating	560	8,362	7,632	10,000
622 Electricity	565			
626 Motor Fuel (not schoolbus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	475,238	524,260	550,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
200 Employee Benefits				
210 Insurance	640	76,434	56,846	75,000
220 Social Security	645	33,030	36,918	50,000
290 Other	650	749	1,707	2,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	19,607	18,345	20,000
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	13,113	15,345	15,000
590 Other Purchased Services	680	24	62	
600 Supplies				
626 Motor Fuel	685	54,802	35,788	50,000
680 Miscellaneous Supplies	690	17,342	13,406	20,000
730 Equip (Including Buses)	695			
800 Other	700			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional and Tech Services	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional and Tech Services	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860	10,788	7,378	15,000
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870	517	393	1,000
220 Social Security	873	774	548	1,000
290 Other	880	12	8	50
300 Purchased Professional and Tech Services	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895	2,394		5,000
600 Supplies	900	15		1,000
700 Property (Equipment & Furnishings)	905			
800 Other	910			
5200 TRANSFER TO:				
930 General Fund	855			XXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	9,088,151	9,610,881	10,351,050

* Includes Sponsoring district payment to coop fund (Code 78) on Line 250.

VOCATIONAL EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	666,047	647,097	423,852
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			xxxxxxxxxxx
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	12,211	16,630	7,718
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	0	61,597	0
5208 Transfer From Supplemental General	140	400,000	142,890	500,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	1,078,258	868,214	931,570
TOTAL EXPENDITURES & TRANSFERS	175	431,161	444,362	616,000
UNENCUMBERED CASH BALANCE JUNE 30	190	647,097	423,852	315,570

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	323,111	306,760	450,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	20,147	23,790	30,000
220 Social Security	225	23,500	27,288	30,000
290 Other	230	348	697	1,000
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	872	720	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	36,299	51,950	55,000
644 Textbooks	260	3,398	5,701	2,000
650 Supplies (Technology Related)	263		7,311	3,000
680 Miscellaneous Supplies	265			10,000
700 Property (Equipment & Furnishings)	270	23,486	20,145	30,000
800 Other	275			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Svcs	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo. 2013-2014 Actual (1)	12 mo. 2014-2015 Actual (2)	12 mo. 2015-2016 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
626 Motor Fuel	588			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional and Technical Services	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
5200 TRANSFER TO:				
930 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	431,161	444,362	616,000

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances	03	XXXXXXXXXX	XXXXXXXXXX	
REVENUE:				
3000 STATE SOURCES				
3221 KPERs	05	3,286,942	3,304,831	
5000 OTHER				
5206 Transfer from General Fund	07			4,028,589
RESOURCES AVAILABLE	70	3,286,942	3,304,831	4,028,589
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	2,110,546	2,122,032	2,578,297
2100 Student Support				
200 Employee Benefits	80	265,585	267,030	322,287
2200 Instructional Support				
200 Employee Benefits	85	164,018	164,911	201,429
2300 General Administration				
200 Employee Benefits	90	46,346	46,598	56,400
2400 School Administration				
200 Employee Benefits	95	232,058	233,321	282,001
2500 Central Services				
200 Employee Benefits	100	61,795	62,131	64,457
2600 Operations & Maintenance				
200 Employee Benefits	105	227,128	228,364	277,972
2700 Student Transportation Services				
200 Employee Benefits	110	105,182	105,755	124,886
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	74,284	74,689	120,860
TOTAL EXPENDITURES	175	3,286,942	3,304,831	4,028,589
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,972,592	2,972,592	2,972,592
Cancel of Prior Year Encumbrances	03	0		
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	2,972,592	2,972,592	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,972,592	2,972,592	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Tech Services	485			
400 Purchased Property Services	490			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Technical Svcs	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Tech Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional and Tech Services	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
930 General Fund	725			
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Vocational Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 At Risk (4yr Old)	810	0	0	
978 At Risk (K-12)	815	0	0	
980 Supplemental General Fund	820	0	0	500,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	0	500,000

* Enter on Code 53, Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	612,339	840,682	880,098
Cancel of Prior Year Encumbrances	03	9		
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	111,348	119,334	
1911 Fines	10		10,739	
1942 Rental Fees & Books	15	228,482	234,084	
1990 Miscellaneous	20	160,332	197,600	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	100,000	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,212,510	1,402,439	
EXPENDITURES:				
1000 Instruction				
600 Supplies				
644 Textbooks	75	123,721	278,290	
645 Workbooks	80	17,340		
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	8,087	35,137	
650 Supplies (Technology Related)	93		2,354	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	121,821	123,058	
682 Musical Instruments	100	2,704	2,048	
683 Other Material & Supplies	105	1,710	989	
684 Other	110	96,445	80,465	
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	371,828	522,341	
UNENCUMBERED CASH BALANCE JUNE 30	190	840,682	880,098	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	163,968	158,086	22,408
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	101,335	87,387	
1790 Donations/Fundraisers/Other	55	82,654	119,988	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	79,873	471,231	
RESOURCES AVAILABLE	170	427,830	836,692	
TOTAL EXPENDITURES & TRANSFERS	175	269,744	814,284	
UNENCUMBERED CASH BALANCE JUNE 30	190	158,086	22,408	xxxxxxxxxxx

In accordance with 72-8208a, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-8202d, and amendments thereto.

The term "activities" means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intraschool extracurricular activities in which pupils may participate directly or indirectly.

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215	290	43,180	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	79,439	126,410	
600 Supplies	235	88,560	171,270	
700 Property (Equipment & Furnishings)	240	30,277	36,189	
800 Other	245	71,178	437,235	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	269,744	814,284	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2013-2014 Actual (1)	2014-2015 Actual (2)	2015-2016 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,157,773	2,976,097	4,259,436	4,259,436
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2012 \$	05				
2013 \$	10	1,107,783	42,158		
2014 \$	15		2,123,868	55,840	55,840
2015 \$	20			1,930,860	
1140 Delinquent Tax	25	55,972	49,280	45,433	68,116
1510 Interest on Idle Funds(a)	30		3,708		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	264,218	250,069	120,520	120,520
July - December Estimate	60				60,260
2450 Recreational Vehicle Tax	65			2,061	2,061
July - December Estimate	66				1,031
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,740,762	2,681,884	3,470,330	3,470,330
July - December Estimate*	77				2,357,120
3217 State Aid (after July 1, 2015)	78			0	0
July - December Estimate*	79				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	7,326,508	8,127,064	9,884,480	10,394,714
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	2,220,411	1,649,563	2,543,426	
890 Bond Fees	90				
831 Principal	95	2,130,000	2,218,065	2,560,000	
TOTAL EXPENDITURES	100	4,350,411	3,867,628	5,103,426	5,103,426
832 Interest Due July-December	105				1,637,073
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,175,000
990 Cash Basis Reserve	120				1,500,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	12,415,499
UNENCUMBERED CASH BALANCE JUNE 30	190	2,976,097	4,259,436	4,781,054	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			2,020,785
	200	Delinquent Tax			101,039
	205	Amount of 2015 Tax to be Levied			2,121,824

(a) Interest on Bond Proceeds not Bond and Interest Levy.
* July - December estimate must be entered manually.

NOTICE OF HEARING 2015-2016 BUDGET

The governing body of Unified School District 261 will meet on the 17th day of August, 2015 at 7:00 PM, at 1745 West Grand Ave, Haysville, Kansas 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Office and will be available at this hearing.

The Amount of 2015 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2015-2016 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2013-2014 Actual		2014-2015 Actual		PROPOSED BUDGET 2015-2016		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2015 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	31,530,705	20.000	32,370,866	20.000	45,248,827	2,376,037	20.000
Supplemental General (LOB)	08	10,711,955	29.759	11,069,182	11.496	11,069,181	2,132,412	15.458
SPECIAL REVENUE								
Bilingual Education	14	182,761	5.011	197,558	7.963	259,350	724,221	5.250
Capital Outlay	16	1,470,244		2,606,758		3,326,000		
Driver Training	18	68,936		52,921		126,100		
Food Service	24	2,254,241		2,424,921		3,106,000		
Professional Development	26	110,864		73,740		175,500		
Parent Education Program	28	216,615		239,579		264,500		
Special Education	30	9,088,151		9,610,881		10,351,050		
Vocational Education	34	431,161		444,362		616,000		
Federal Funds	07	993,819		946,660		1,210,340		
At Risk (4Yr Old)	11	444,336		430,687		501,500		
At Risk (K-12)	13	5,377,584		5,559,379		5,872,950		
KPERs Special Retirement Contribution	51	3,286,942		3,304,831		4,028,589		
Textbook & Student Material Revolving	55	371,828		522,341				
Activity Fund	56	269,744		814,284				
DEBT SERVICE								
Bond and Interest #1	62	4,350,411	8.507	3,867,628	16.635	5,103,426	2,121,824	15.381
TOTAL USD EXPENDITURES	100	71,160,297	63.277	74,536,578	56.094	91,259,313	7,354,494	56.089
Less: Transfers	105	14,138,227	xxxxxx	14,490,529	xxxxxx	27,019,320	xxxxxxxx	xxxxxxxx
NET USD EXPENDITURES	110	57,022,070	xxxxxx	60,046,049	xxxxxx	64,239,993	xxxxxxxx	xxxxxxxx
TOTAL USD TAXES LEVIED	115	8,144,084	xxxxxx	7,268,009	xxxxxx	7,354,494	xxxxxxxx	xxxxxxxx
TOTAL TAXES LEVIED	125	8,144,084		7,268,009		7,354,494		
Assessed Valuation - General Fund	128	\$115,409,847		\$117,073,583		\$118,801,843		
Assessed Valuation - All Other Funds	130	\$133,788,889		\$135,776,642		\$137,946,911		
Outstanding Indebtedness, July 1		2013		2014		2015		
General Obligation Bonds	135	60,115,000		58,382,000		86,135,000		
Lease Purchase Principal	153	3,761,000		3,490,000		3,210,000		
TOTAL USD DEBT	155	63,876,000		61,872,000		89,345,000		

* Tax Rates are expressed in Mills

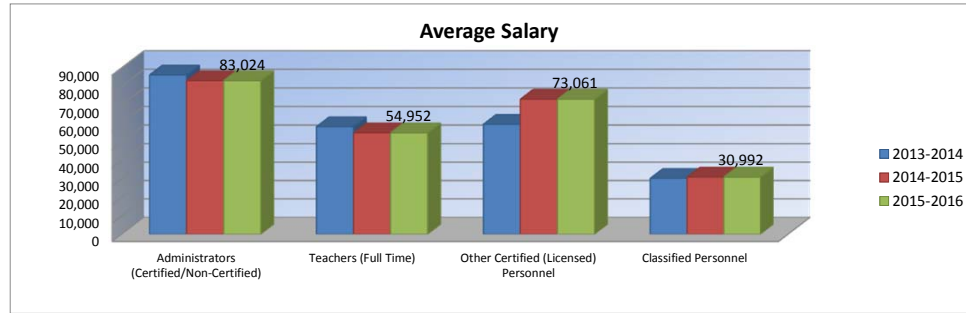
** Sponsoring District Only

Susan Whitston
President

Debra ...
Clerk of the Board

USD# 261
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.1	3,021,848	86,093	35.6	2,955,650	83,024	35.6	2,955,650	83,024
Teachers (Full Time)	334.7	19,499,382	58,259	340.3	18,700,143	54,952	340.3	18,700,143	54,952
Other Certified (Licensed) Personnel	47.0	2,798,666	59,546	42.6	3,112,378	73,061	42.6	3,112,378	73,061
Classified Personnel	316.0	9,589,848	30,348	320.9	9,945,337	30,992	320.9	9,945,337	30,992
Substitutes/Temporary Help	XXXXX	690,447	XXXXXXXXXX	XXXXX	751,804	XXXXXXXXXX	XXXXX	751,804	XXXXXXXXXX



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.



Budget Certificate 2015-16 School Year

*I hereby certify that the budget amounts and expenditures within
this document are in compliance with the Kansas Accounting
Handbook to the best of my knowledge.*

USD# and Name: 261 - Haysville

Superintendent:

John Burke
Date: August 17, 2015

2015-16 Budget



USD 261

**Budget Authority and Revenue
Worksheets**

2015-2016
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$1,569,164	\$1,086,844	\$2,270,529	\$0	\$0
3. Less: percent of delinquent taxes (3a) <u>4.000</u>	\$62,767	\$43,474	\$90,821	\$0	\$0
4. Less: Jan. 20, 2015 Taxes received**	\$837,583	\$579,636	\$1,211,019	\$0	\$0
5. Less: Mar. 20, 2015 Taxes received**	\$45,451	\$31,338	\$65,497	\$0	\$0
6. Less: June 5, 2015 Taxes received**	\$585,747	\$405,594	\$847,352	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,531,548	\$1,060,042	\$2,214,689	\$0	\$0
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)	\$37,616	\$26,802	\$55,840	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$47,075	\$32,606	\$68,116	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	93.603 %	93.534 %	93.541 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2015 tax dollars:	=	Jan. 20, 2016	53.000	Sept. 20, 2016	8.000
		Mar. 20, 2016	2.000	Oct. 31, 2016	1.000
		June 5, 2016	36.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		91.000		
3. 2015 General Fund Assessed Valuation	=		\$118,801,843	TOTAL	100.000
4. 2015-2016 Tax Levied (20 mills x 2015 General Fund Assessed Valuation***)	=		\$2,376,037		(Must total 100%)
5. 2015-2016 Est. Tax Levy to be received 1-1-2016 to 6-30-2016 (Line 2 x Line 4)	=		\$2,162,194		

*Amounts are available from the County Treasurer. **These Jan.-June, 2015 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county. ***Exclude any assessed valuation due to the neighborhood revitalization act and tax increment financing.

2015-2016
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>4.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2015 Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2015 to 6/30/2016	(13) <u>\$423,541</u>	Estimated Recreational Vehicle Property Tax* 7/1/2015 to 6/30/2016	(14) <u>\$7,262</u>	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2015 to 6/30/2016
Estimated 16/20M Tax* 7/1/2015 to 6/30/2016	(16) <u>\$1,095</u>	Estimated Commercial Vehicle Tax* 7/1/2015 to 6/30/2016	(17) <u>\$0</u>	
(18) 2013 DELINQUENT TAX PERCENTAGE				
Percent Uncollected*	=	<u>3.2000 %</u>		

*Amounts are available from the County Treasurer. **These Jan.-June, 2015 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2015-2016
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>4.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2015 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2015 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2015-2016
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>4.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2015 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2015 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

KANSAS STATE BOARD OF EDUCATION

USD# 261

FORM 118

**2015-2016 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL AID—SPECIAL EDUCATION FUND**

(This form should be included with the budget document and filed with the State Board of Education)

1. Estimated number of Special Education Teachers (FTE*)	<u>82.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>150.0</u> times .4 =	<u>60.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>142.0</u>
4. Estimated State Aid due from 7-1-2015 to 6-30-2016 (Line 3 x \$27,750)	<u>\$3,940,500</u>

*Full-time equivalency

TRANSPORTATION AID — SPECIAL EDUCATION

Reimbursed Transportation Costs for Special Education.

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u>\$600,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$10,000</u>
7. Insurance	<u>\$10,000</u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u>\$0</u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$100,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u>\$0</u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$70,000</u>
12. Teacher travel (in-district)	<u>\$12,000</u>
13. Total of Lines 5 through 12	<u>\$802,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u>\$0</u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$802,000</u>
16. Total Estimated Transportation Aid (7-1-2015 to 6-30-2016) (Line 15 x 80%)	<u>\$641,600</u>
17. Estimated Catastrophic State Aid (7-1-2015 to 6-30-2016)	<u>\$50,000</u>
18. Estimated Medicaid Replacement State Aid	<u>\$100,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2015 to 6-30-2016)	<u>\$0</u>
20. Total Estimated Special Education Aid (7-1-2015 to 6-30-2016) (Line 4+16+17+18+19)	<u>\$4,732,100</u>

TRANSFER CASH BALANCES TO GENERAL FUND (OPTIONAL)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2015?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/2015	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk (K-12)	1,201,204	1,201,204	0	0
Bilingual Education	263,213	263,213	0	0
Contingency Reserve Fund	2,972,592	2,472,592	500,000	0
Driver Education	371,292	371,292	0	0
Parent Education Program	59,158	59,158	0	0
At-risk (4 Year Old)	462,906	462,906	0	0
Professional Development	253,505	253,505	0	0
Summer School	0		0	0
Virtual Education	0		0	0
Vocational Education	423,852	423,852	0	0
Textbook and Student Material Revolving	880,098	880,098	0	0
TOTAL	\$6,887,820	\$6,387,820	\$500,000	\$0

USD Form 151
2015-2016
GENERAL FUND BUDGET AUTHORITY

1. 2014-15 General State Aid (See Table I)		=	<u>\$27,498,882</u>
2. 2015-16 Virtual State Aid			
A. Full-Time Virtual	<u>0.0</u>	FTE x \$5,000	= <u>0</u>
B. Part-Time Virtual	<u>0.0</u>	FTE x \$4,045	= <u>0</u>
C. Adult Credits Virtual*	<u>0.00</u>	Credits x \$933	= <u>0</u>
*No student shall be counted for more than 6 credits per year			
Total Virtual State Aid (2.A through 2.C)			= <u>0</u>
3. 2015-16 New Facilities State Aid	<u>0.0</u>	FTE x .25 x \$3,852	= <u>0</u>
4. Special Levies			
A. Cost of Living (General Fund excl COL)	<u>45,248,827</u>	x <u>0.00%</u>]= <u>0</u>
B. Declining Enrollment Tax Appeal			= <u>0</u>
C. Ancillary Facilities Tax Appeal			= <u>0</u>
Total Special Levies (4.A through 4.C)			= <u>0</u>
5. Federal Impact Aid PL382 (formerly PL874)			
A. 2014-15 Federal Impact Aid (70 percent)			= <u>0</u>
B. 2015-16 Federal Impact Aid		<u>\$0</u> x 70%	= <u>0</u>
Difference (5.A minus 5.B unless negative then zero)			= <u>0</u>
6. General State Aid Over-Proration (Table II)	<u>5,225.0</u>	FTE x <u>\$25</u>	= <u>130,625</u>
7. 6/30/2015 Unencumbered Cash Balance (General Fund)			= <u>0</u>
8. 2015-16 General State Aid			
<u>\$27,629,507</u> minus <u>0</u>			= <u>\$27,629,507</u>
(Sum of lines 1 through 6)		(Line 7)	
9. 2015-16 Supplemental General State Aid (2014-15 Actual excludes FY15 overpayment)			= <u>8,318,036</u>
10. 2015-16 Special Education State Aid (see Form 118)			= <u>4,732,100</u>
11. 2015-16 KPERs State Aid (see Form 195)			= <u>4,028,589</u>
12. 2015-16 Capital Outlay State Aid (2014-15 Actual excludes FY15 overpayment)			= <u>540,595</u>
13. 2015-16 Total State Aid Flow-Thru General Fund (Lines 8 through 12)			= <u>\$45,248,827</u>
14. 2015-2016 Mineral Production Tax (General Fund)			= <u>\$0</u>
15. 2015-2016 Federal Impact Aid PL 382 (formerly PL 874)			= <u>\$0</u>
16. 2015-2016 Pupil Tuition (General Fund only)			= <u>\$0</u>
17. Transfers From Authorized Funds (Code 06 Line 165)			= <u>\$0</u>
18. Interest on idle funds			= <u>\$0</u>
19. 2015-2016 Estimated General Fund Budget Authority (Line 7 plus Lines 13 through 18)			= <u>\$45,248,827</u>

Table I
Adjusted General State Aid Calculation

1. 2014-15 General State Aid		= <u>\$27,609,319</u>
2. Less 2014-15 Virtual State Aid	<u>0.0 Wtd FTE x \$3,852</u>	= <u>0</u>
3. Less 2014-15 Special Levies State Aid		
A. Cost of Living	<u>0.0 Wtd FTE x \$3,852</u>	= <u>\$0</u>
B. Declining Enrollment	<u>0.0 Wtd FTE x \$3,852</u>	= <u>\$0</u>
C. Ancillary Facilities	<u>0.0 Wtd FTE x \$3,852</u>	= <u>\$0</u>
Total Special Levies State Aid (3.A through 3.C)		= <u>0</u>
4. Less Amount to fund Extraordinary Need State Aid (Line 1 minus (Line 2 + Line 3) x 0.4%)		= <u>110,437</u>
5. Less 2014-15 New Facilities State Aid	<u>0.0 Wtd FTE x \$3,852</u>	= <u>0</u>
6. 2014-15 Adjusted General State Aid (Line 1 - (Lines 2 + 3 + 4 + 5)) (Goes to Form 151 Line 1)		= <u>\$27,498,882</u>

Table II
General State Aid Over-Proration FTE Calculation

1. Sept. 20, 2014, FTE and Feb. 20, 2015 FTE enrollment (Excludes 4 yr old at risk students.)		= <u>5,122.4</u>
2. Sept. 20, 2015, FTE enrollment (Excludes 4 yr old at risk students.)		= <u>5,150.0</u>
3. 3 Year Average FTE:	$\left(\frac{5,013.5}{(9/20/2013 \text{ FTE})^*} + \frac{5,122.4}{(\text{line 1})} + \frac{5,150.0}{(\text{line 2})} \right) / 3 = \frac{5,095.3}{(\text{goes to line 3})}$	= <u>5,095.3</u>
4. Sept. 20, 2015, 4 yr old at risk students		= <u>75.0</u>
5. FTE to be used for General State Aid Over-Proration Calculation (MAX Line 1, 2 or 3 then add to Line 4) (goes to Line 6, Form 151)		= <u>5,225.0</u>

FORM 155
2015-2016 LOCAL OPTION BUDGET

1. LOB percentage budgeted for 2014-2015 school year (Max 31%)	=	<u>30.00</u>	%
2. Percent authorized by Board action prior to July 1, 2015. (Max 30%) If motion passed, this will be effective for FY17 too.	=	_____	%
3. Authorized percent LOB due to MAIL BALLOT beginning 2015-2016 school year (Max 33%) School year it expires Expires _____		<u>0.00</u>	%
4. Max LOB percentage authority to exceed 30% (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>30.00</u>	%
5. COMPUTED LOB FOR 2015-2016 (2014-15 LOB Base General Fund \$ <u>36,918,566</u> X Line 4)	\$	<u>11,075,570</u>	
6. ADOPTED LOB FOR 2015-2016 IF LESS THAN Line 5.....	\$	<u>11,069,181</u>	

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE
2015-2016

This form should be included with the budget document and filed with the State Department of Education.

		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-2015 to 6-30-2016
LUNCHES									
Paid Elem	1.	100,000	.5875	\$58,750	.0400	\$4,000	2.15	\$215,000	\$277,750
Jr. High	2.	100,000	.5875	\$58,750	.0400	\$4,000	2.35	\$235,000	\$297,750
Sr. High	3.	75,000	.5875	\$44,063	.0400	\$3,000	2.40	\$180,000	\$227,063
Free	4.	300,000	3.2875	\$986,250	.0400	\$12,000			\$998,250
Reduced	5.	65,000	2.8875	\$187,688	.0400	\$2,600	0.40	\$26,000	\$216,288
Adult	6.	4,024					3.30	\$13,279	\$13,279
TOTAL	7.	644,024		\$1,335,501		\$25,600		\$669,279	\$2,030,380
BREAKFAST									
Paid Elem	8.	19,119	.2800	\$5,353			1.15	\$21,987	\$27,340
Jr. High	9.	4,217	.2800	\$1,181			1.15	\$4,850	\$6,031
Sr. High	10.	2,415	.2800	\$676			1.15	\$2,777	\$3,453
Free	11.	116,118	1.6200	\$188,111					\$188,111
Reduced	12.	15,959	1.3200	\$21,066			0.30	\$4,788	\$25,854
Adult	13.	409					1.75	\$716	\$716
TOTAL	14.	158,237		\$216,387				\$35,118	\$251,505
SNACKS									
Paid Elem	15.		.0700	\$0				\$0	\$0
Jr. High	16.		.0700	\$0				\$0	\$0
Sr. High	17.		.0700	\$0				\$0	\$0
Free	18.		.8200	\$0				\$0	\$0
Reduced	19.		.4100	\$0			0.15	\$0	\$0
Adult	20.							\$0	\$0
TOTAL	21.	0		\$0				\$0	\$0
KINDERGARTEN MILK									
Paid	22.		.2300	\$0				\$0	\$0
Free-Avg Dealer Cost	23.			\$0				\$0	\$0
TOTAL	24.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	25.	XXXXXXXXXX		XXXXXXXXXXXXXX			XXXXXXX		\$0
12 Months Total Income	26.	XXXXXXXXXX		\$1,551,888		\$25,600		\$704,397	\$2,281,885

KANSAS STATE DEPARTMENT OF EDUCATION

USD# 261

2015-2016
FORM 194

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2015 to December 31, 2015

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2014-2015 School Year Until March, 2016. For new levies made in 2015-2016
revenues will not be received until March, 2017

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2013 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	28.34%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$4,013,032	68.76%	\$195,122	49.28%	\$3,346	\$0	\$505	\$0
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$675,720	11.58%	\$32,861	8.30%	\$563	\$0	\$85	\$0
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$1,147,135	19.66%	\$55,790	14.09%	\$957	\$0	\$144	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,835,887	100.00% (c)	\$283,772 (e)	100.00% (c)	\$4,866 (e)	\$0 (e)	\$734 (e)	\$0 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2015-2016.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.
- (f) Includes the total 2013 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

**2015-2016
FORM 194-A**

**Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds
for January 1, 2016, to June 30, 2016**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2014-2015 School Year Until March, 2016. For new levies made in 2015-2016
revenues will not be received until March, 2017

	(1) 2014 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	32.22%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$1,569,164	31.85%	\$44,516	21.59%	\$763	\$0	\$115	\$0
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,086,844	22.06%	\$30,833	14.95%	\$529	\$0	\$80	\$0
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,270,529	46.09%	\$64,420	31.24%	\$1,104	\$0	\$166	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	<u>\$4,926,537</u>	<u>100.00%</u> (c)	<u>\$139,769</u> (e)	<u>100.00%</u> (c)	<u>\$2,396</u> (e)	<u>\$0</u> (e)	<u>\$361</u> (e)	<u>\$0</u> (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2015-2016.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
- (f) Includes the total 2014 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

(This form should be included with the budget document and filed with the State Department of Education.)

**ESTIMATED STATE AID
2015-2016**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2015 to 6/30/2016 (12 mo.) (No. of driver ed.
pupils completing program 250 x \$57) = \$14,250

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2015 to 6/30/2016 (12 mo.) (No. of motorcycle
safety pupils completing program x \$41) = \$0

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2014-15 = \$3,304,831

2. Est. increase due to KPERS rate (Line 1 x 15.00%) = \$495,725

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 6.00 %) = \$228,033

4. Est. KPERS State Aid for 2015-16 (Line 1 + Line 2 + Line 3) = \$4,028,589

**Form 196
Career and Technical Education**

**State Aid for Transportation to
Community Colleges/Technical Colleges**

Transportation for 11th and 12th grade pupils attending Career & Technical programs/courses at community colleges/technical colleges

School Bus - Types C & D

Total number of miles to and from community college/technical college _____ times amount per mile (\$1.45 per mile) = _____ \$0

School Bus - Types A & B

Total number of miles to and from community college/technical college _____ times amount per mile (\$1.15 per mile) = _____ \$0

Suburbans & Vans*

Total number of miles to and from community college/technical college _____ 17,500.0 times amount per mile (\$.90 per mile) = _____ \$15,750

TOTAL = _____ \$15,750

Pro-ration 49% = _____ \$7,718

*This applies to transportation provided by school districts. Do not include mileage for students that choose to drive their own vehicle.

KANSAS STATE DEPARTMENT OF EDUCATION
FORM 242
BOND AND INTEREST FUND #1
2015-2016
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections Prior July 1, 2015)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2015-2016 bond and interest fund payments	=	<u>\$5,103,426</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.6800</u>	= <u>\$3,470,330</u>
4. Less prior year overpayment	-	<u> </u>
5. Less transfer from LOB*	-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2015 through June 30, 2016) (Line 3 - (Line 4 + Line 5))	=	<u>\$3,470,330</u>

* 2015HSSB7. Only if specified in LOB Resolution.

FORM 244
BOND AND INTEREST FUND #1
2015-2016
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections After July 1, 2015)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2015-2016 bond and interest fund payments	=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5000</u>	= <u>\$0</u>
4. Less prior year overpayment	-	<u> </u>
5. Less transfer from LOB*	-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2015 through June 30, 2016) (Line 3 - (Line 4 + Line 5))	=	<u>\$0</u>

* 2015HSSB7. Only if specified in LOB Resolution.

2015-16 Budget Profile



USD 261

Haysville

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2015-2016 Budget General Information

USD 261

Introduction

The school board, administrators, teachers, and staff worked diligently this past year to persevere in the face of severe budget cuts and an anti-education faction in the Kansas Legislature. The district worked hard to improve academic achievement for all students. As a learning community all members improved their knowledge and skills.

Board Members

<u>Member</u>	<u>Telephone</u>	<u>E-mail Address</u>
Glen Crum	524-0006	glcrum@usd261.com
Misty Harding	299-1965	mharding@usd261.com
Greg Fenster	523-3048	gfenster@usd261.com
Forrest Hummel	524-4665	fhummel@usd261.com
Tom Gibson	524-7636	tgibson@usd261.com
Paige Crum	522-3812	pcrum@usd261.com
Susan Walston	522-6619	swalston@usd261.com

Key Staff

Superintendent	Dr. John Burke
Assistant Superintendent for Business / Finance	Dr. Clint Schutte
Assistant Superintendent for Personnel & Chief Quality Officer	Dr. Michael Clagg
Assistant Superintendent for Learning Services	Ms. Teresa Tosh
Director of Special Services	Ms. Angie Estell
Director of Technology Services	Mr. David Herbert
Director of Instructional Technology	Ms. Lisa Cundiff
Director of The Learning Center & Grant Writing	Ms. Penny Schuckman
Special Education Coordinator	Ms. Angie Estell
Community Relations Coordinator	Ms. Liz Hames
Executive Director of Operations	Mr. B. J. Knudson
Director of Transportation	Mr. Josh Godwin
Director of Food Service	Ms. Gina Lee
Clerk of the Board / Administrative Assistant	Ms. Debbie Coleman

The District's Accomplishments and Challenges

Accomplishments

Haysville USD 261 continued to accumulate numerous accomplishments this past year. By far the most impressive accomplishment was the district's voters passing a \$59,000,000 bond issue for safety, security, and a number of facility needs. There were many accomplishments in each of the Strategic Goal Areas. The staff continues to work well together and improve the climate and culture of the school district.

Strategic Goal Area 1: Student Learning and Success achieved many notable accomplishments. Office 365 was deployed district-wide for staff. This software program has enhanced productivity throughout the district. All-day kindergarten was implemented this year and provide kindergarten students with increased educational opportunities. At the high school level, a C.M.A class was created and this served to broaden the CTE offerings. In addition, the first International Baccalaureate Class graded from Campus High School. Further, the business department at the high school was able to provide plans to start a student-run coffee shop at the high school. Oatville Elementary School was recognized as a National Blue Ribbon School. Teacher and administrator received training in Functional Behavior Assessments that will help in solving the few student discipline problems that remain in the district. The new eight day new teacher pre-service program continued to help teacher be inducted positively in the school district.

Strategic Goal Area 2: High Quality Workforce continued to rack up accomplishments throughout the year. The electronic onboarding system was completed and provides our new hires an excellent gateway to employment in the district. We had two outstanding Kansas Teacher of the Year Candidates again this year. One of them, Dennis Munk, was named to the KTOY Teacher Team. The district continued to market itself in a variety of ways. The annual career fair was once again offered in Haysville and the district joined with the City of Haysville to participate in the Wichita Area Builders Association Home Show. The new teacher and principal evaluation system was rolled out and generally accepted and a better way to focus professional efforts. In addition, employees in the district received training from our insurance carrier in how to avoid situations that result in Workers Compensation claims.

Strategic Goal Area 3: Facilities and Infrastructure created the single largest accomplishment of the year as the district's voters passed a \$59,000,000 bond issue by a 4 to 1 margin. This bond project focuses on improvement for safety and security and additional facility and infrastructure upgrades. This goal area committee created a master facilities plan over the past five years and was just waiting for the right economic time to present it to the voters. The District Crisis Team continues to operate as an excellent example of how teams should operate throughout the state. The Information Systems Department updated internet access throughout the district.

Strategic Goal Area 4: Community Partnerships achieved many of its objectives. The school district and the City of Haysville were able to partner on several projects. Several members of the school district and the community were honored by the Friends of Education. Haysville High School continued is exceptional partnership with the city by providing community service through its students. Campus High School conducted its own Community Service Week. All of the schools continued to provide community service programs and donations to worthy causes. Many fundraising activities were

conducted and ranged from Pennies for Pasta through Swim to a Wish. The high school entered into an agreement with Under Armor to make athletic equipment available online at discount prices. Strategic Goal Area 5: Financial demonstrated success in numerous areas. Personnel in the district continued to “pinch every penny twice” in an effort to help the district withstand the lack of funding from the state. The district was able to receive \$222,039 in grants awarded this past year. The district was able to provide some property tax relief to our taxpayers by reducing the mill levy by seven mills. The district was also able to reduce its bonded indebtedness just over \$3,000,000 by refinancing its bonds. Professional Negotiations with the teachers continued to be successful. In addition, the Haysville USD 261 Education Foundation was able to provide funds to assist students traveling to national school competitions.

Challenges

The single largest challenge the district faces is lack of Constitutionally-guaranteed suitable funding. As the lawsuit against the legislature continues to drag on, the district is being shorted millions of dollars each year and the education of our students is suffering. In addition, the legislative attacks on the teachers of Kansas continues in the form of ill-advised, mean-spirited legislation. It is our hope the school finance issue is resolved in favor of the school districts so that the education of our students can be more than adequate to prepare them for college or careers.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

The Base Budget Per Pupil (BBPP) was decreased from \$4,012 in 2009-10 to \$3,937 in 2010-11 to \$3,780 for 2011-12 to \$3,838 in 2013-14 and increase slightly to \$3,852 in 2014-15. This was a slight change in the pattern of decreased funding, however other changes in the funding formula will keep the total amount of state funding relatively level. Still spending increased in a number of areas over the previous year, this was due to an increase in overall costs, not an increase in per pupil funding.

The budgeted expenditures for 2015-16 reflect a modest increase in enrollment. I would like to remind you that a budget is just a budget and even though increased expenditures are budgeted in a number of areas, those may not occur. It is our practice to budget conservatively, but enough so that we do not have to republish to capture increased expenditures. The district never plans to spend all that is budgeted except in the funds that must be \$0 balance at the end of the year. Senate Bill 7 will keep state aid flat for the next two years

2. Summary of General Fund Expenditures by Function

Note as indicated on the table, this information pertains to "General Fund" fund line items. Therefore, the amount spent per pupil is not the same as in the previous graph and the % of increase/decrease for 2015-16 vs. 2014-15 may not be the same either. The amount of expenditures does not include the mandatory transfer to the Special Education Fund or other fund transfers.

Thus the General Fund expenditures overall were up slightly, 3%, from last year. This is due in part to a change in expenditures that were previously spent out of Supplemental General Fund as a result of the district's increase in compensation through negotiations.

The 2015-16 budget figures are not reflective of what actual costs will be because the FTE and weighting factors in the General Fund are all just estimates until submitted following the September 20th official count date and the state audit of those figures in March. USD 261 is budgeting for a small decrease for the coming year as Senate Bill 7 keeps all state aid flat.

3. Summary of Supplemental General Fund Expenditures by Function

In comparing the previous two year's actual figures, you will note the significant increase in the total expenditures, while expenditures per pupil increase slightly. This is a direct result in an increase in enrollment.

Looking toward 2015-16, the SG Fund remains at its maximum 30% of the GF. Also, the BBPP that the SG Fund is based on is the "hold harmless" figure of \$4,433 instead of \$3,852 because of the impact it would have had on local taxpayers. As a result of the SFFF lawsuit the legislators have been forced to fully fund the LOB. Under Senate Bill 7 legislators backed off that full funding. This change had a significant impact on the LOB mill rate.

4. Summary of General and Supplemental General Fund Expenditures by Function

This graph is a combination of graphs in #2 and #3. Therefore the rationale behind this graph would be cumulatively the same as it is for #2 and #3 above.

5. Summary of Special Education Fund by Function

Special Education costs continue to commonly rise faster than general education costs and the State and Federal governments continue to fund it at less than 100%. The expenditures for this area show a slight increase overall, with the greatest coming in Operations & Maintenance. This can be attributed to the rising cost of special services technology and the implementation of such in the instruction of students with special needs. There was, however, a slight decrease from Student and Instructional Support.

Budgeted costs for the coming year are up slightly. We want to be conservative, but yet budget enough to allow for increased needs in special education staffing and services.

6. Instruction Expenditures (1000)

Overall, instructional expenditures were up by 3% this past year due to an increase in salary and benefits. The 2015-16 budget reflects a slight increase in expenditures this is a direct result of an increase in compensation increases.

Budgeted increases for the coming year are primarily based on projected enrollment increases thus necessitating increased instructional expenditures if funding from the State of Kansas allows.

7. & 8. Student and Instructional Support Expenditures (2100 & 2200)

Expenditures in this category showed a marked slight decrease from a year ago. The 2015-16 budget reflects an increase as demands on student support continue to grow based on diverse needs of our students. We continue to strive to be conservative in our spending in anticipation of a couple of more years with State financing of K-12 education difficulties.

9. General Administration Expenditures (2300)

The budget for the coming year reflects potential decreases that may or may not be realized.

10. School Administration Expenditures (2400)

School administration expenditures increased slightly this past year, reflective of the overall increase in salary and benefits. There was no reduction in school administrative personnel. The current year shows some budgeted increases, it is a budget and no additions to school level administrative personnel are taking place at this time.

11. Central Services Expenditures (2500)

Central Services show a marked increase in expenditures as the changes in accounting practices are reflected in Supplemental General Fund.

12. Operations and Maintenance Expenditures (2600)

Expenditures for this area were down slightly in comparison to the prior year. This is a direct reflection on the conservation efforts by district staff to take measure to keep cost down over the previous years. The 2015-16 budget reflects a slight increase of expenditures as the recent capital improvements will elevate growing structural needs.

13. Transportation Expenditures (2700)

Expenditures for student transportation show an increase in comparison from previous years. This is a direct reflection on the increase in the numbers of students being transported on a daily basis for both regular routes as well as activity trips combined with the increase cost of maintenance associated with student transportation.

14. Other Support Services Expenditures (2900)

Overall costs in this area appear to be down slightly compared to the prior year and are projected to increase in the 2015-16 school year. Budgeted costs are up, but just for budgeting reasons with the greatest increase in Special Education, the increase in this area is a direct reflection of the change in expenditures used by the BOE to increase spending authority.

15. Food Services Expenditures (3100)

Food service costs continue to increase as the changes in federal regulations combined with the increased cost for food contribute to the increase in expenditures.

16. Community Services Operations (3300)

Zero expenditures are accounted under this function.

17. Capital Improvements (4000)

The costs in this area for 2014-15 were for issues such as roof repair, parking lot repair & expansions, carpeting, and equipment upgrades. Capital Improvement costs are projected to be slightly more for the 2015-16 school year. This significant increase is due to the change in the state law governing Capital Outlay. The BOE approved a new Capital Outlay resolution in 2014 giving the district the ability to move previous General Fund expenditures for maintenance and custodial salaries to the Capital Outlay fund. This budget reflects this change in accounting procedures.

18. Debt Services (5100)

Debt Service decreased very slightly as the district was trying to keep the mill levy level. The decrease in expenditures are a direct reflection of the BOE's effort to refinance existing Bonds at lower rates and a slight increase in cash basis reserves. Once we re-establish this cash reserve level it should continue to level out unless the capital improvement state aid level decreases or the valuation does not rise as quickly as projected in the bond amortization

schedules. For this coming year, the debt payments are slightly higher than two years ago to compensate for the payments on the New Bonds.

19. Miscellaneous Information – Transfers (5200)

Transfers were relatively flat over the prior year. As a direct result of Senate Bill 7 the 2015-16 Budgeted transfers reflect a marked increase over the previous years. Senate Bill 7 requires that all state aid be deposited first into General Fund and then transferred to the other funds before being used to cover expenditures.

20. Miscellaneous Information Unencumbered Cash Balance by Fund

Due to the measures taken by the district and its employees in 2014-15 the unencumbered cash balances dropped for July 1, 2014. This is a direct result in increased expenditures and anticipation for All Day Kindergarten.

21. Reserve Funds Unencumbered Cash Balance

USD 261 has no Reserve Funds.

22. Other Information – FTE

The district's enrollment remained relatively flat. This past year it rose primarily to the limited open enrollment of out-of-district students. Also, the continuation of the ESSDACK Learning Cafe affected the enrollment, but funds generated by that were merely passed through USD 261 to ESSDACK. However, it was reflected in our enrollment count.

The district continues to hope to have a steady increased enrollment over the next several years as the economy starts to rebound from the recession. The district is projecting a 1% increase for 2015-16.

23. Miscellaneous Information Mill Rates by Fund

As promised during the Bond issue campaign the overall mill rate for Haysville USD 261 was relatively flat if not slightly lower in 2015-16 than 2014-15. Senate Bill 7 caused a marked increase in mills for Supplemental General Fund so the BOE decided to lower Capital Outlay to keep its promise to the district patrons. The Bond projects will include some Capital Outlay projects to offset this reduction in revenue.

The patrons of Haysville USD 216 have been very supportive of our schools and our facilities. We hope they continue to have pride in the Haysville schools.

24. Other Information – Assessed Valuation and Bonded Indebtedness

The district valuation continues to increase, but in the past three years with the economic downturn, the assessed valuation has gone up only slightly compared to eight years ago when the district's valuation rose by \$7,000,000 over the previous year. Note that all of the bonded indebtedness from the last bond issue is being reflected and is significantly up. This should continue to increase as the district works its way through the most recent Bond projects.

Note: The FTE (full time equivalency) used in this report to calculate the “Amount Per Pupil” is defined as following: 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.

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

Haysville USD 261 Web Site Information

<http://www.usd261.com>

- Parent Information
 - Board of Education Meeting Agendas and Minutes
 - Boundaries
 - Calendars
 - Construction Progress
 - District News, Community Links and Other Information
 - DocuShare Folders
 - Greenquest
 - How to Become a Volunteer
 - Lunch Program Application
 - Menus
 - PowerSchool Grade and Attendance Information, MyLunchMoney.com
 - School Information
 - Sports Schedules and Forms

- Teacher Information
 - Aesop
 - Board of Education Meeting Agendas and Minutes
 - Calendars, Webmail, Blackboard, Rubicon Atlas, and other Teacher Resources
 - DocuShare Folders
 - Employment Forms and Resources
 - E-Reqs
 - Learning Center Classes
 - MyLearningPlan.com
 - Negotiated Agreement
 - Pay Scale
 - PowerSchool Grade and Student Information
 - Work Orders

- Administration /Staff Information
 - Aesop
 - Board of Education Meeting Agendas and Minutes
 - Calendars, Webmail, Blackboard, Rubicon Atlas, and other Administrative Resources
 - DocuShare Folders
 - Employment Forms and Resources
 - E-reqs
 - MyLearningPlan.com
 - PowerSchool Grade and Student Information
 - Work Orders

- Student Information
 - Blackboard
 - Calendars
 - Curriculum Information
 - Enrollment Information
 - Food Menus
 - Help a Friend Line
 - Homework Help
 - Kan-Ed
 - PowerSchool Grade and Attendance Information
 - School Hours
 - School News and Other Information

Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	29,901,912	52%	30,848,592	51%	3%	31,459,435	49%	2%
Student Support Services	3,964,954	7%	4,515,013	8%	14%	4,934,637	8%	9%
Instructional Support Services	3,915,408	7%	3,594,783	6%	-8%	3,777,569	6%	5%
Administration & Support	5,083,966	9%	6,587,742	11%	30%	5,917,458	9%	-10%
Operations & Maintenance	4,740,231	8%	4,684,638	8%	-1%	4,960,572	8%	6%
Transportation	2,028,830	4%	2,632,224	4%	30%	2,776,986	4%	5%
Food Services	2,328,525	4%	2,499,610	4%	7%	3,226,860	5%	29%
Capital Improvements	362,740	1%	416,767	1%	15%	1,075,000	2%	158%
Debt Services	4,681,004	8%	4,254,102	7%	-9%	5,483,426	9%	29%
Other Costs	14,500	0%	12,578	0%	-13%	28,050	0%	123%
Total Expenditures*	57,022,070	100%	60,046,049	100%	5%	63,639,993	100%	6%
Amount per Pupil	\$11,207		\$11,554		3%	\$12,180		5%
Current Expenditures**	51,201,415	100%	53,571,663	100%	5%	55,210,567	100%	3%
Amount per Pupil	\$10,063		\$10,308		2%	\$10,567		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	29,633,182	52%	30,638,057	51%	-1%	31,259,435	49%	-2%
Instruction*** (Current Expenditures)	29,633,182	58%	30,638,057	57%	-1%	31,259,435	57%	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.

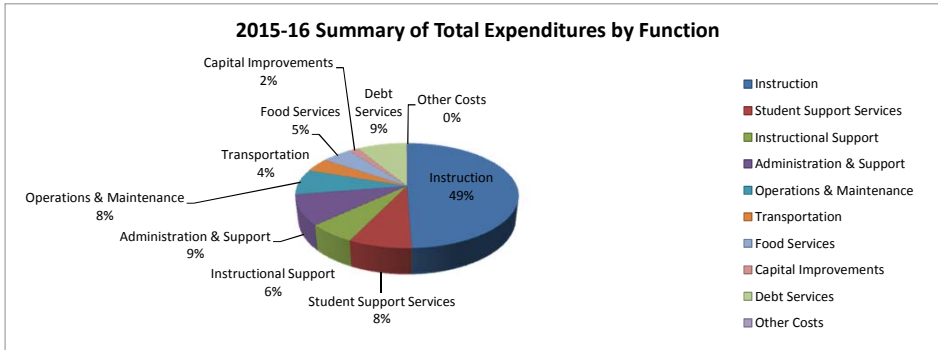
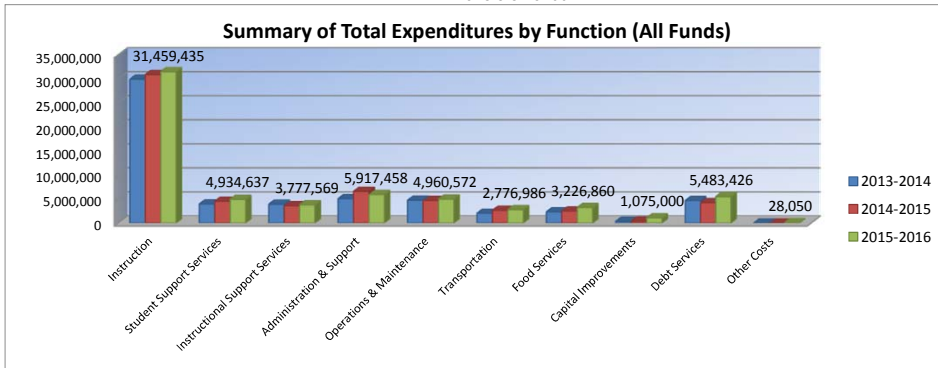
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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:

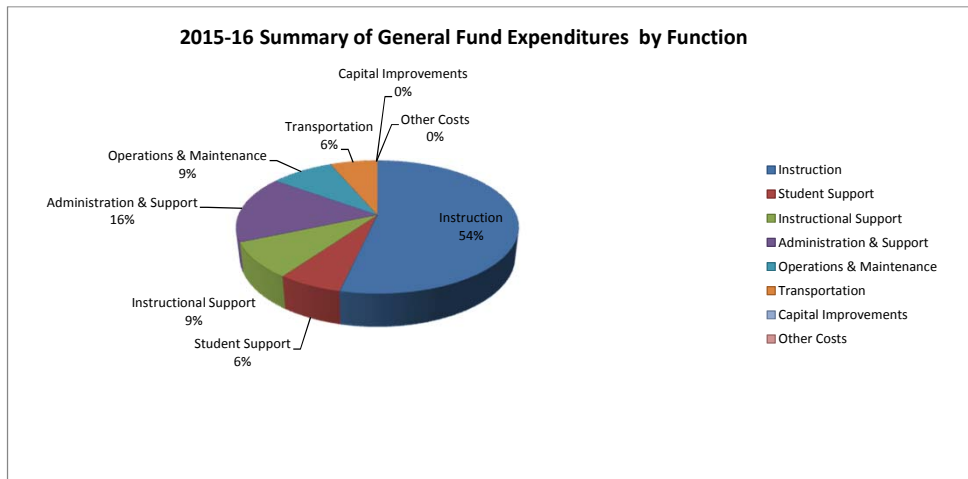
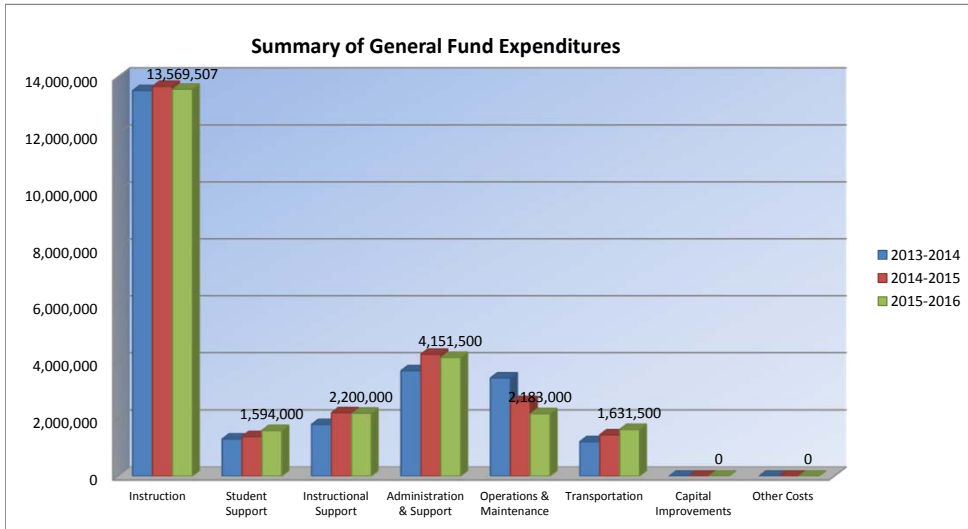
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services - 5100
- Transfers - 5200



Summary of General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	13,521,651	54%	13,667,536	53%	1%	13,569,507	54%	-1%
Student Support	1,295,040	5%	1,382,614	5%	7%	1,594,000	6%	15%
Instructional Support	1,805,922	7%	2,216,529	9%	23%	2,200,000	9%	-1%
Administration & Support	3,684,622	15%	4,258,441	17%	16%	4,151,500	16%	-3%
Operations & Maintenance	3,431,347	14%	2,606,790	10%	-24%	2,183,000	9%	-16%
Transportation	1,204,756	5%	1,441,317	6%	20%	1,631,500	6%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	24,943,338	100%	25,573,227	100%	3%	25,329,507	100%	-1%
Amount per Pupil	\$4,902		\$4,921		0%	\$4,848		-1%

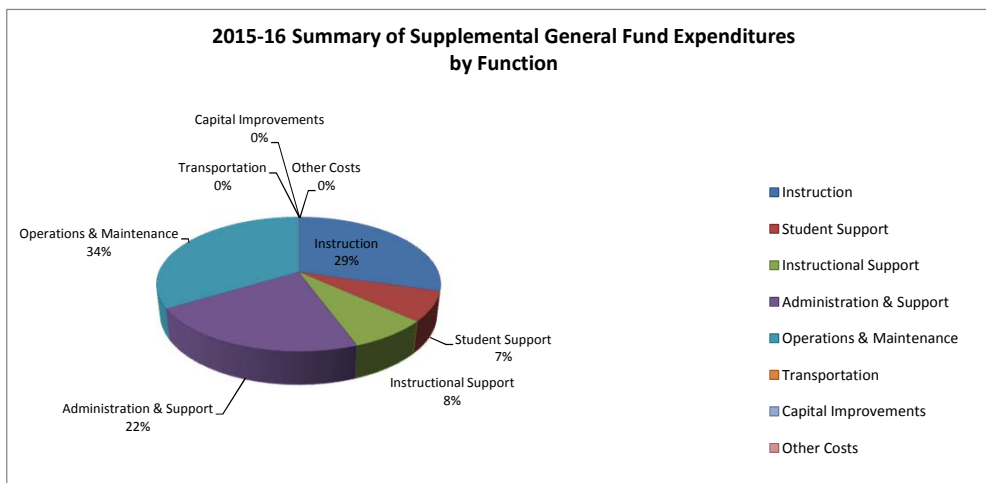
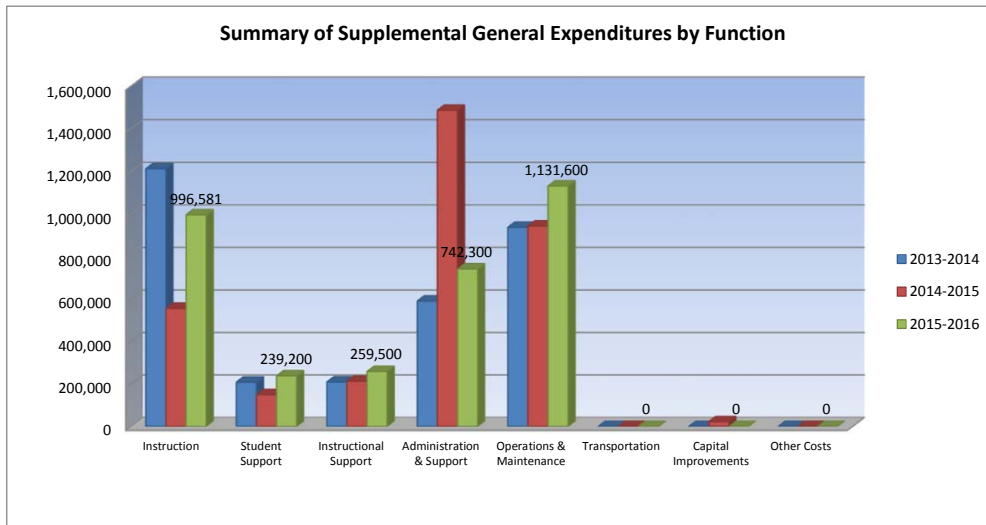
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



Summary of Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/dec	2015-2016 Budget	% of Tot	% inc/dec
Instruction	1,212,711	38%	557,906	17%	-54%	996,581	30%	79%
Student Support	209,261	7%	150,503	4%	-28%	239,200	7%	59%
Instructional Support	209,856	7%	213,578	6%	2%	259,500	8%	22%
Administration & Support	591,594	19%	1,487,529	44%	151%	742,300	22%	-50%
Operations & Maintenance	937,673	30%	943,871	28%	1%	1,131,600	34%	20%
Transportation	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	22,905	1%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,161,095	100%	3,376,292	100%	7%	3,369,181	100%	0%
Amount per Pupil	\$621		\$650		5%	\$645		-1%

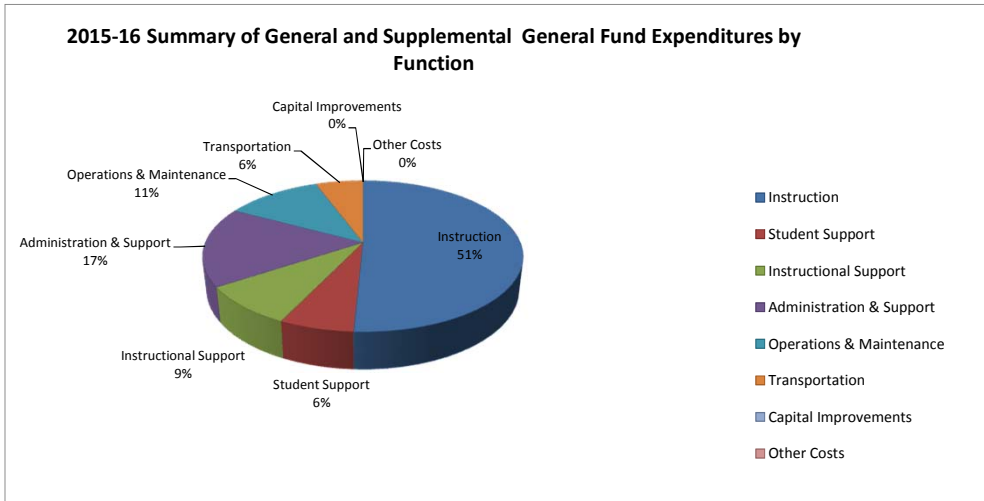
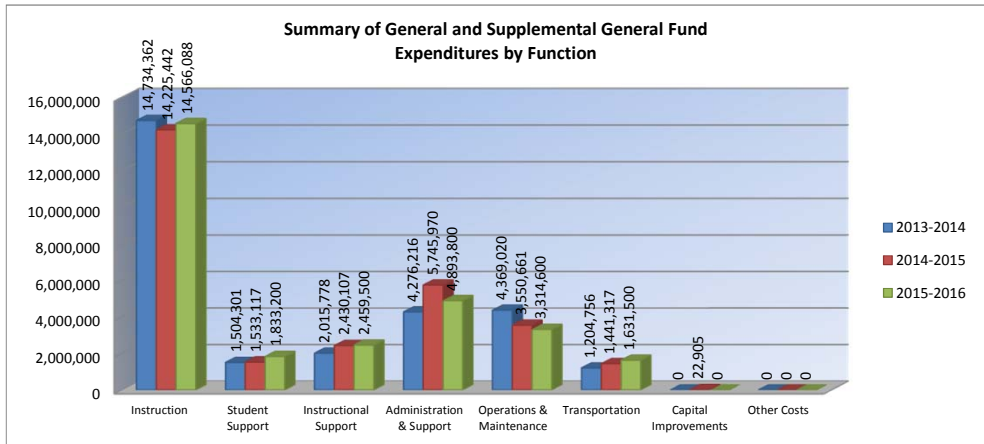
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	14,734,362	52%	14,225,442	49%	-3%	14,566,088	51%	2%
Student Support	1,504,301	5%	1,533,117	5%	2%	1,833,200	6%	20%
Instructional Support	2,015,778	7%	2,430,107	8%	21%	2,459,500	9%	1%
Administration & Support	4,276,216	15%	5,745,970	20%	34%	4,893,800	17%	-15%
Operations & Maintenance	4,369,020	16%	3,550,661	12%	-19%	3,314,600	12%	-7%
Transportation	1,204,756	4%	1,441,317	5%	20%	1,631,500	6%	13%
Capital Improvements	0	0%	22,905	0%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	28,104,433	100%	28,949,519	100%	3%	28,698,688	100%	-1%
Amount per Pupil	\$5,524		\$5,571		1%	\$5,493		-1%

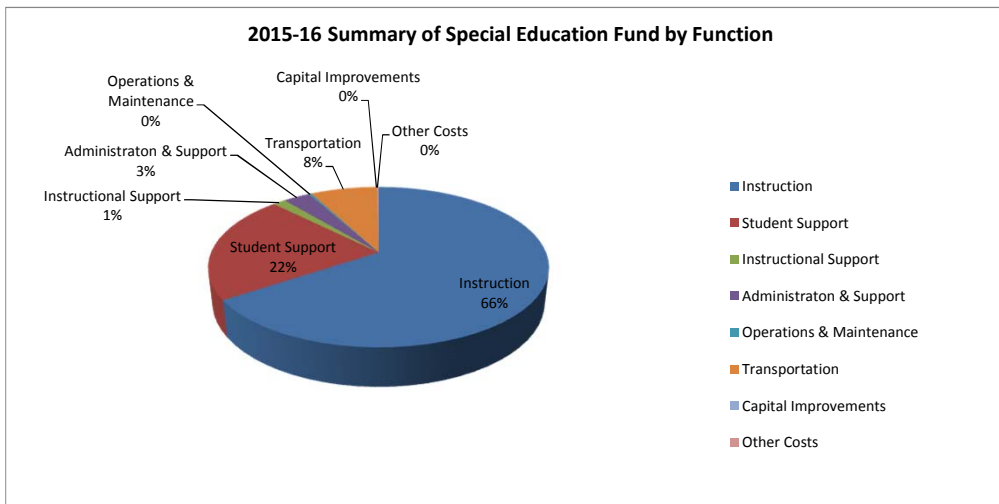
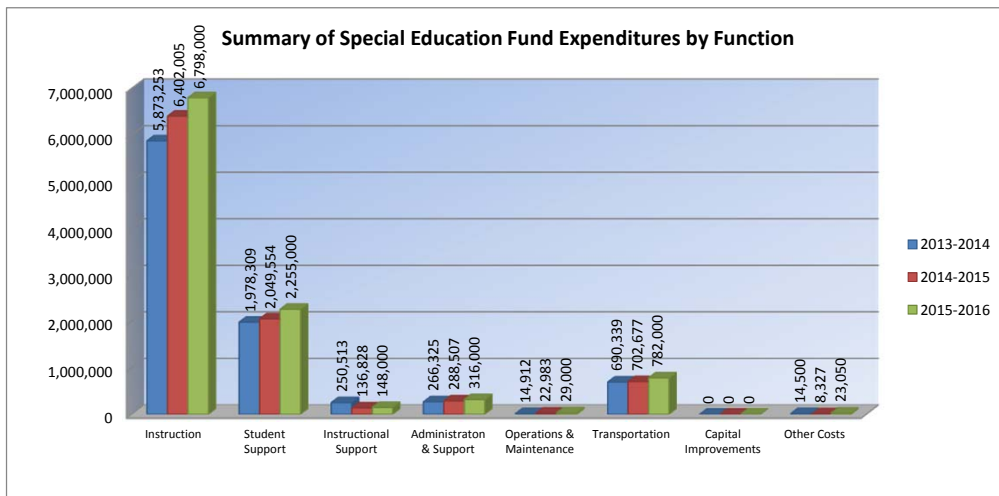
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund
by Function**

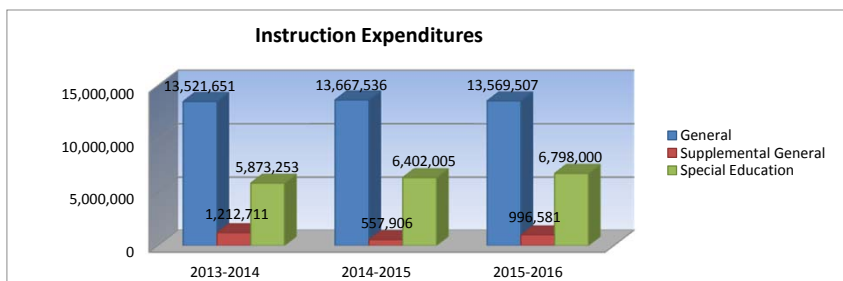
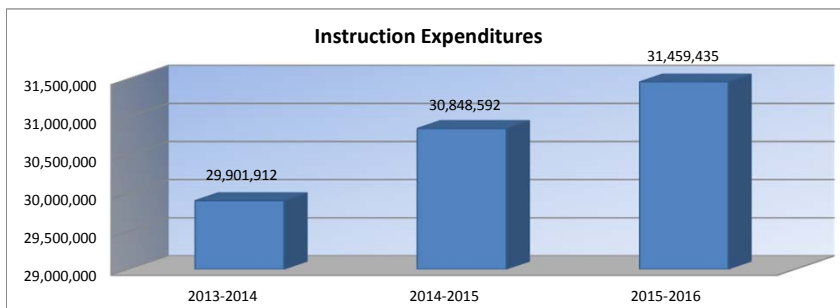
	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	5,873,253	65%	6,402,005	67%	9%	6,798,000	66%	6%
Student Support	1,978,309	22%	2,049,554	21%	4%	2,255,000	22%	10%
Instructional Support	250,513	3%	136,828	1%	-45%	148,000	1%	8%
Administraton & Support	266,325	3%	288,507	3%	8%	316,000	3%	10%
Operations & Maintenance	14,912	0%	22,983	0%	54%	29,000	0%	26%
Transportation	690,339	8%	702,677	7%	2%	782,000	8%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	14,500	0%	8,327	0%	-43%	23,050	0%	177%
Total Expenditures	9,088,151	100%	9,610,881	100%	6%	10,351,050	100%	8%
Amount per Pupil	\$1,786		\$1,849		4%	\$1,981		7%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)



Instruction Expenditures (1000)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	13,521,651	13,667,536	1%	13,569,507	-1%
Federal Funds	481,334	550,246	14%	670,600	22%
Supplemental General	1,212,711	557,906	-54%	996,581	79%
At Risk (4yr Old)	401,804	386,022	-4%	448,000	16%
At Risk (K-12)	4,936,368	5,132,542	4%	5,235,000	2%
Bilingual Education	182,761	197,558	8%	259,350	31%
Virtual Education	0	0	0%	0	0%
Capital Outlay	268,730	210,535	-22%	200,000	-5%
Driver Education	62,701	47,783	-24%	88,100	84%
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	5,873,253	6,402,005	9%	6,798,000	6%
Cost of Living	0	0	0%	0	0%
Vocational Education	431,161	444,362	3%	616,000	39%
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	2,110,546	2,122,032	1%	2,578,297	22%
Contingency Reserve	0	0	0%		
Text Book & Student Material	149,148	315,781	112%		
Activity Fund	269,744	814,284	202%		
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	29,901,912	30,848,592	3%	31,459,435	2%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	5,877	5,936	1%	6,021	1%
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	29,901,912	30,848,592	3%	31,459,435	2%



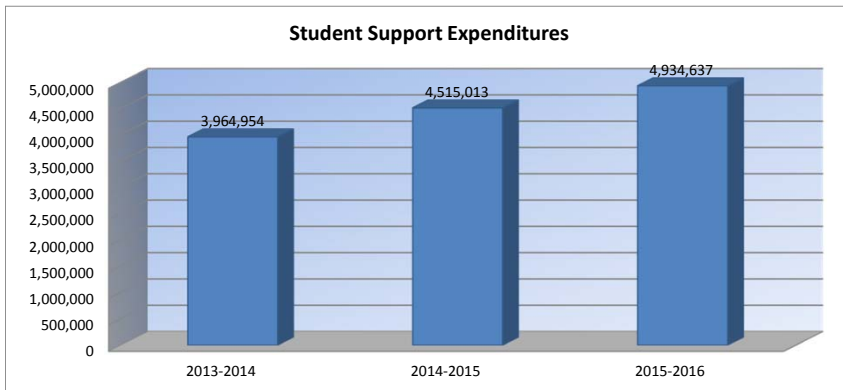
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Student Support Expenditures (2100)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,295,040	1,382,614	7%	1,594,000	15%
Federal Funds	17	10,625	62400%	111,000	945%
Supplemental General	209,261	150,503	-28%	239,200	59%
At Risk (4yr Old)	89	9	-90%	1,000	11011%
At Risk (K-12)	38	35,694	93832%	47,650	33%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	379,405	0%	100,000	-74%
Driver Training	0	0	0%	0	0%
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	216,615	239,579	11%	264,500	10%
Summer School	0	0	0%	0	0%
Special Education	1,978,309	2,049,554	4%	2,255,000	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	265,585	267,030	1%	322,287	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	3,964,954	4,515,013	14%	4,934,637	9%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	779	869	11%	944	9%
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	3,964,954	4,515,013	14%	4,934,637	9%



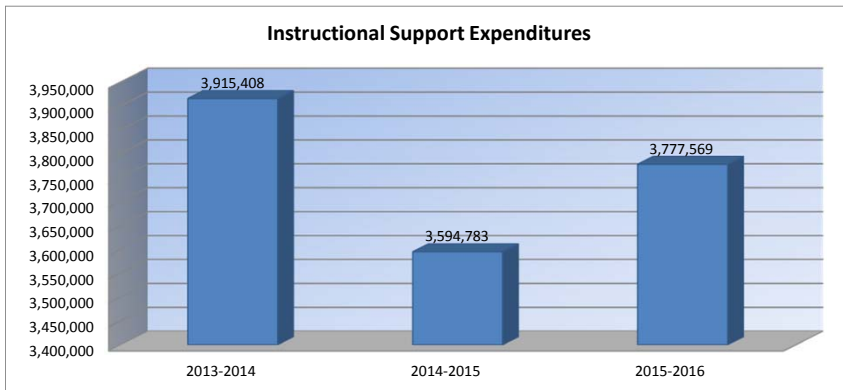
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Instructional Support Expenditures (2200)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,805,922	2,216,529	23%	2,200,000	-1%
Federal Funds	489,830	363,592	-26%	396,540	9%
Supplemental General	209,856	213,578	2%	259,500	22%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	276,213	219,045	-21%	296,600	35%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	385,512	0	-100%	100,000	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	110,864	73,740	-33%	175,500	138%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	250,513	136,828	-45%	148,000	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	164,018	164,911	1%	201,429	22%
Contingency Reserve	0	0	0%		
Text Book & Student Material	222,680	206,560	-7%		
Activity Fund	0	0	0%		
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	3,915,408	3,594,783	-8%	3,777,569	5%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	770	692	-10%	723	5%
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	3,915,408	3,594,783	-8%	3,777,569	5%



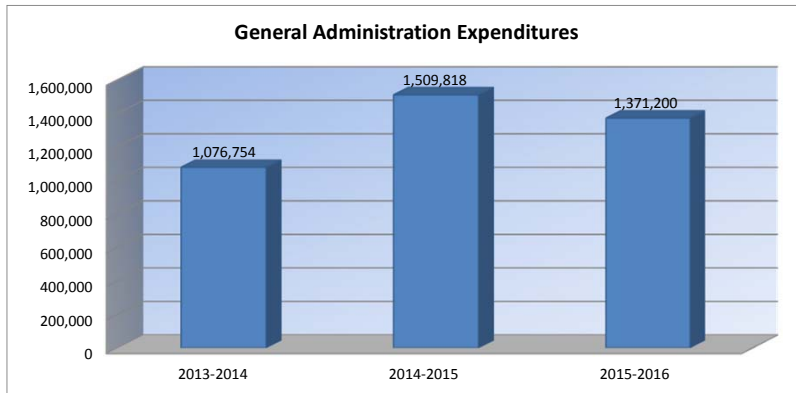
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

General Administration Expenditures (2300)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	388,284	510,844	32%	528,500	3%
Federal Funds	0	0	0%	0	0%
Supplemental General	376,429	663,869	76%	421,300	-37%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	50,000	0%
Driver Training	0	0	0%	0	0%
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	265,695	288,507	9%	315,000	9%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	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	46,346	46,598	1%	56,400	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	1,076,754	1,509,818	40%	1,371,200	-9%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	212	291	37%	262	-10%
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	1,076,754	1,509,818	40%	1,371,200	-9%



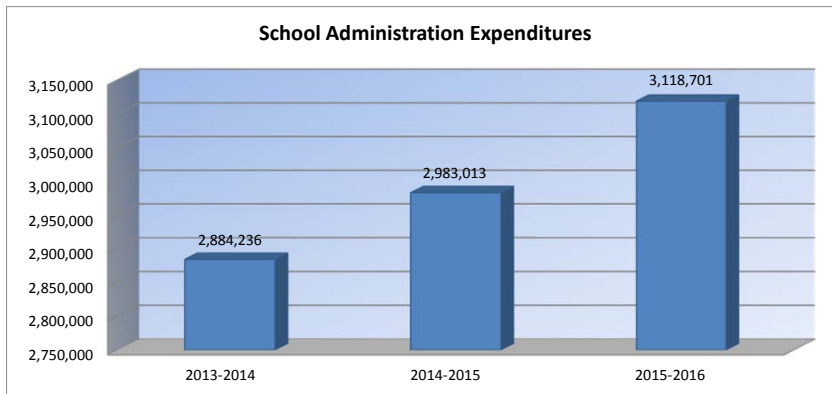
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

School Administration Expenditures (2400)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	2,450,992	2,538,477	4%	2,602,000	3%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	42,176	44,121	5%	52,500	19%
At Risk (K-12)	159,010	167,094	5%	182,200	9%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	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	232,058	233,321	1%	282,001	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	2,884,236	2,983,013	3%	3,118,701	5%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	567	574	1%	597	4%
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	2,884,236	2,983,013	3%	3,118,701	5%



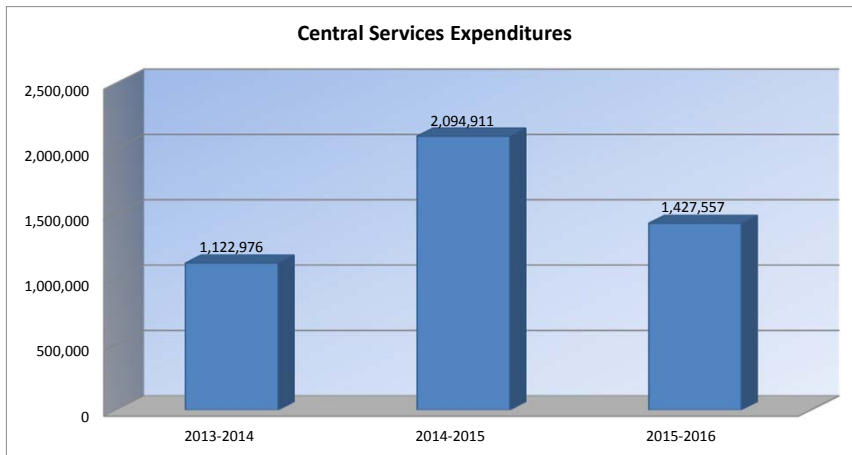
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Central Services Expenditures (2500)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	845,346	1,209,120	43%	1,021,000	-16%
Federal Funds	40	0	-100%	100	0%
Supplemental General	215,165	823,660	283%	321,000	-61%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	20,000	0%
Driver Training	0	0	0%	0	0%
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	630	0	-100%	1,000	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	61,795	62,131	1%	64,457	4%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	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	1,122,976	2,094,911	87%	1,427,557	-32%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	221	403	83%	273	-32%
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	1,122,976	2,094,911	87%	1,427,557	-32%



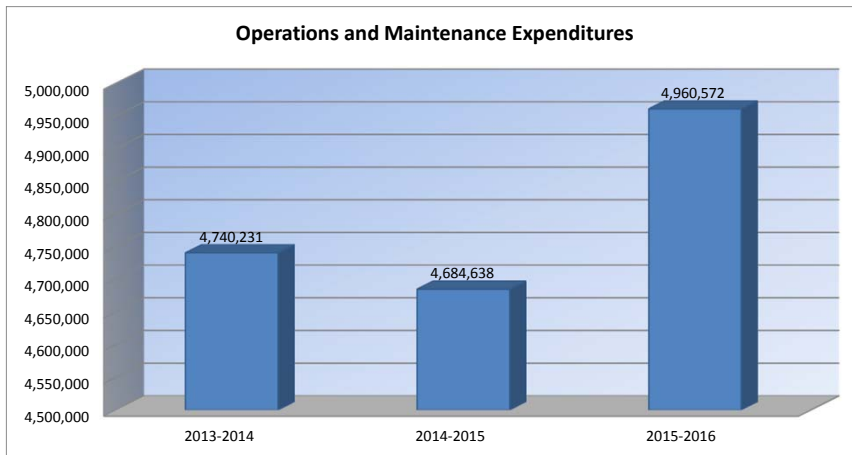
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Operations and Maintenance Expenditures (2600)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	3,431,347	2,606,790	-24%	2,183,000	-16%
Federal Funds	0	0	0%	0	0%
Supplemental General	937,673	943,871	1%	1,131,600	20%
At Risk (4yr Old)	267	535	100%	0	-100%
At Risk (K-12)	0	140	0%	100,000	71329%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	122,669	876,817	615%	1,201,000	37%
Driver Training	6,235	5,138	-18%	38,000	640%
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	14,912	22,983	54%	29,000	26%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	227,128	228,364	1%	277,972	22%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	4,740,231	4,684,638	-1%	4,960,572	6%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	932	901	-3%	949	5%
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	4,740,231	4,684,638	-1%	4,960,572	6%



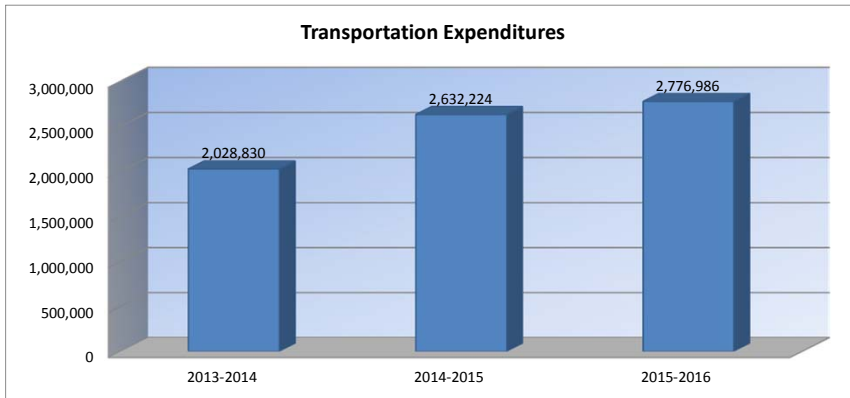
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Transportation Expenditures (2700)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,204,756	1,441,317	20%	1,631,500	13%
Federal Funds	22,598	17,946	-21%	27,100	51%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	5,955	4,864	-18%	11,500	136%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	359,665	0%	200,000	-44%
Driver Training	0	0	0%	0	0%
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	690,339	702,677	2%	782,000	11%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	105,182	105,755	1%	124,886	18%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	2,028,830	2,632,224	30%	2,776,986	5%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	399	506	27%	531	5%
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	2,028,830	2,632,224	30%	2,776,986	5%



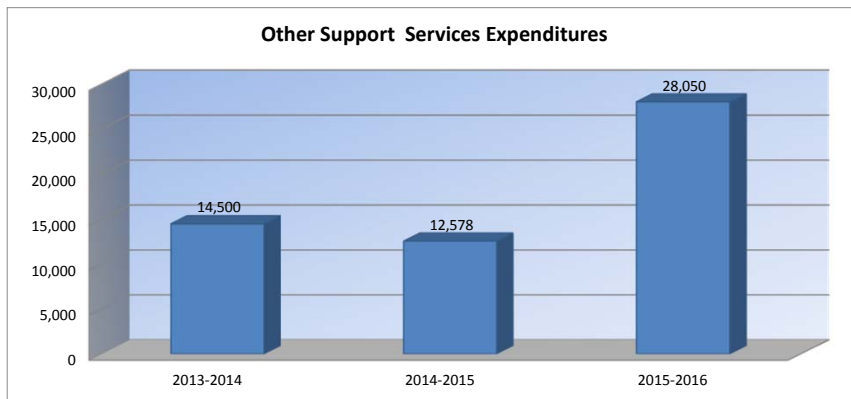
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Other Support Services Expenditures (2900)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	4,251	0%	5,000	18%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
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	14,500	8,327	-43%	23,050	177%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	14,500	12,578	-13%	28,050	123%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	3	2	-15%	5	122%
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	14,500	12,578	-13%	28,050	123%



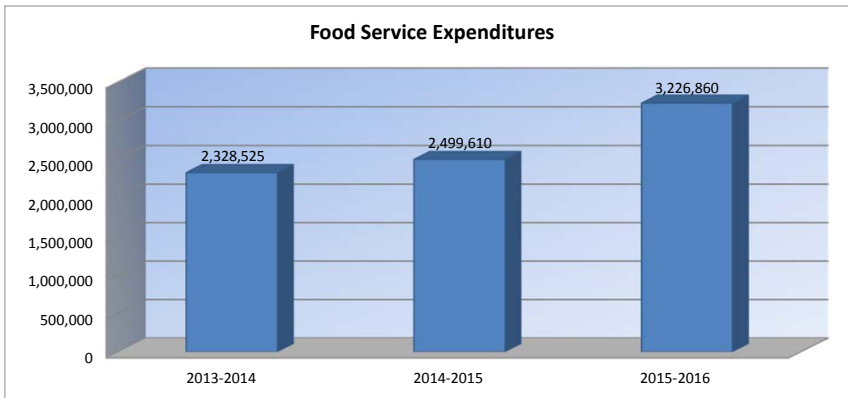
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Food Services Expenditures (3100)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	2,254,241	2,424,921	8%	3,106,000	28%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	74,284	74,689	1%	120,860	62%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	2,328,525	2,499,610	7%	3,226,860	29%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	458	481	5%	618	28%
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	2,328,525	2,499,610	7%	3,226,860	29%



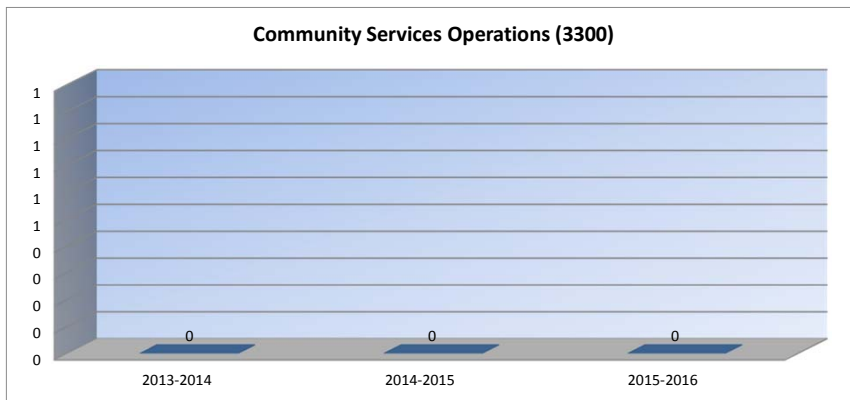
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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Community Services Operations (3300)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	0	0	0%	0	0%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	0	0	0%	0	0%
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	0	0	0%	0	0%



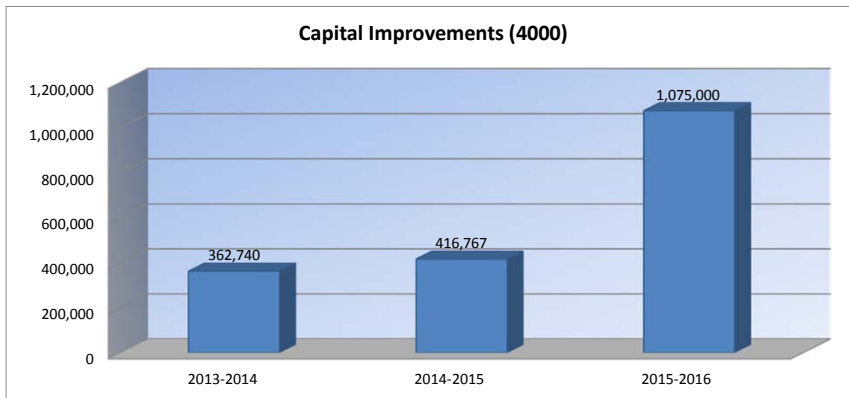
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Capital Improvements Expenditures (4000)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	22,905	0%	0	-100%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	362,740	393,862	9%	1,075,000	173%
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
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	362,740	416,767	15%	1,075,000	158%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	71	80	12%	206	157%
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	362,740	416,767	15%	1,075,000	158%



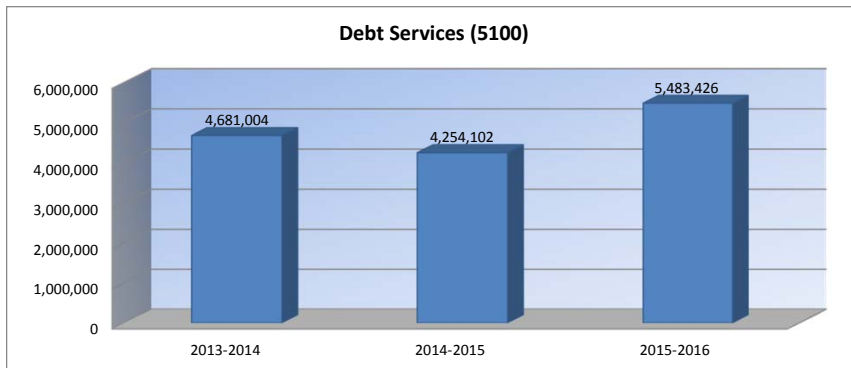
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Debt Services Expenditures (5100)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	330,593	386,474	17%	380,000	-2%
Driver Training	0	0	0%	0	0%
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	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
Bond and Interest #1	4,350,411	3,867,628	-11%	5,103,426	32%
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	4,681,004	4,254,102	-9%	5,483,426	29%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	920	819	-11%	1,049	28%
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	4,681,004	4,254,102	-9%	5,483,426	29%



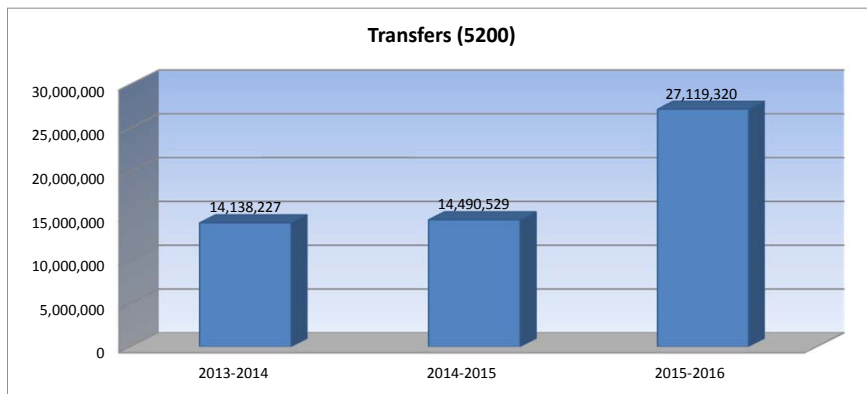
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Transfers (5200)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	6,587,367	6,797,639	3%	19,419,320	186%
Federal Funds	0	0	0%	0	0%
Supplemental General	7,550,860	7,692,890	2%	7,700,000	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay					
Driver Training	0	0	0%	0	0%
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	0	0	0%	XXXXXXXX	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
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	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
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	14,138,227	14,490,529	2%	27,119,320	87%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	2,779	2,788	0%	5,190	86%
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	14,138,227	14,490,529	2%	27,119,320	87%



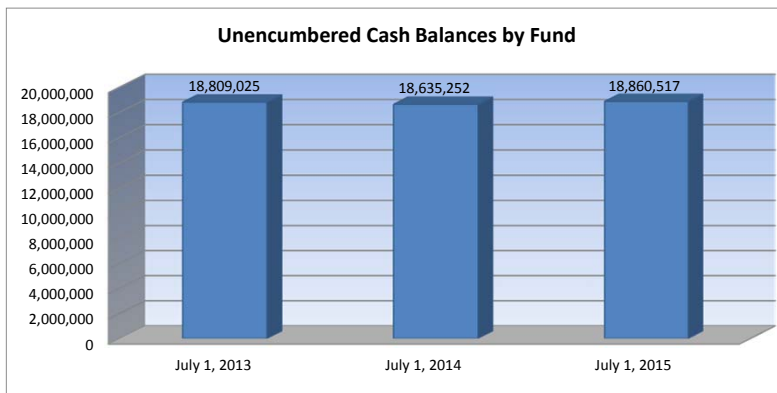
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2013	July 1, 2014	July 1, 2015
General	0	0	0
Federal Funds	0	16,535	-82,024
Supplemental General	187,764	429,992	89,672
At Risk (4yr Old)	437,929	493,593	462,906
At Risk (K-12)	1,372,507	1,327,423	1,201,204
Bilingual Education	243,532	260,771	263,213
Virtual Education	0	0	0
Capital Outlay	3,232,158	2,686,002	2,021,447
Driver Training	385,840	367,609	371,292
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	1,835,169	1,980,526	2,303,872
Professional Development	338,109	327,245	253,505
Parent Education Program	59,117	71,737	59,158
Summer School	0	0	0
Special Education	3,144,181	3,079,265	3,357,886
Cost of Living	0	0	0
Vocational Education	666,047	647,097	423,852
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	0
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	2,972,592	2,972,592	2,972,592
Text Book & Student Material	612,339	840,682	880,098
Activity Fund	163,968	158,086	22,408
Bond and Interest #1	3,157,773	2,976,097	4,259,436
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	18,809,025	18,635,252	18,860,517
Enrollment (FTE)*	5,088.0	5,196.9	5,225.0
Amount per Pupil	3,697	3,586	3,610
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	18,809,025	18,635,252	18,860,517



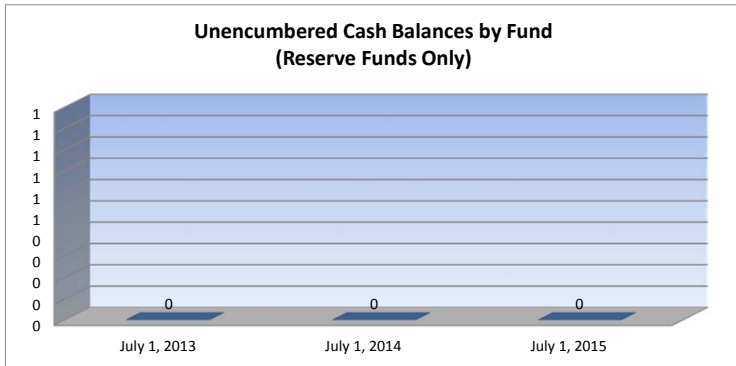
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

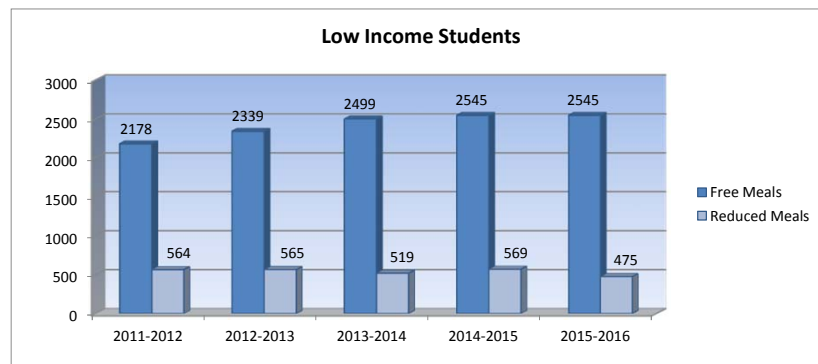
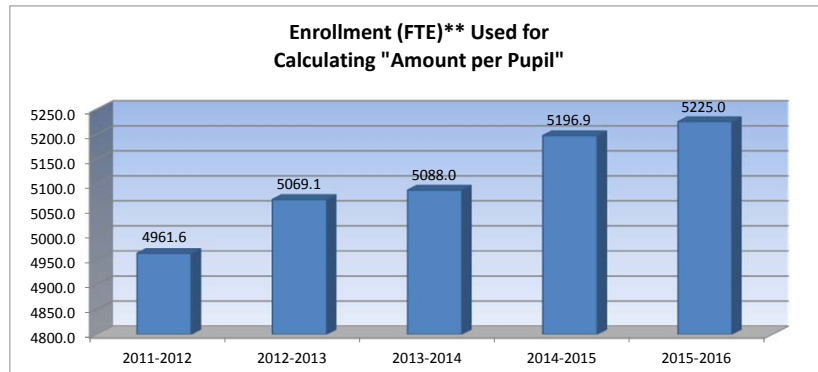
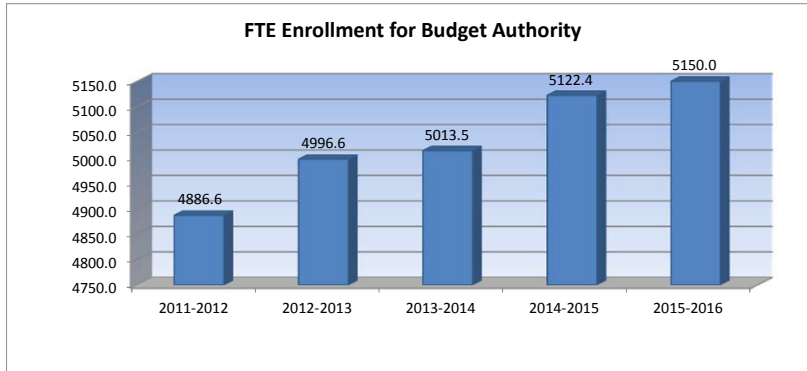
**Reserve Funds
Unencumbered Cash Balance**

	July 1, 2013	July 1, 2014	July 1, 2015
Special Reserve	0	0	0
TOTAL OTHER	0	0	0
Amount per Pupil	\$0	\$0	\$0



*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	4,886.6	4,996.6	2%	5,013.5	0%	5,122.4	2%	5,150.0	1%
Enrollment (FTE)**	4,961.6	5,069.1	2%	5,088.0	0%	5,196.9	2%	5,225.0	1%
Number of Students - Free Meals	2,178	2,339	7%	2,499	7%	2,545	2%	2,545	0%
Number of Students - Reduced Meals	564	565	0%	519	-8%	569	10%	475	-17%

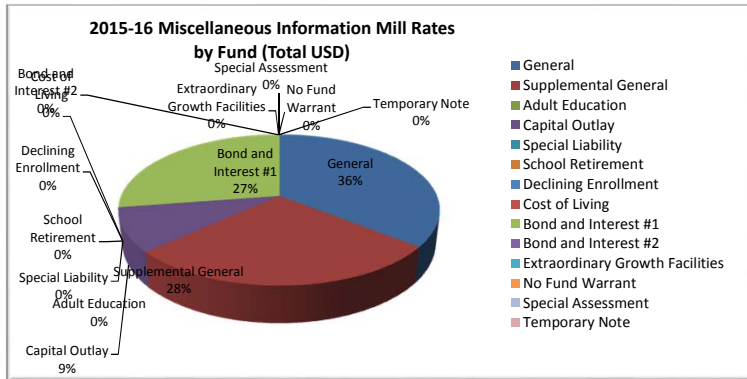
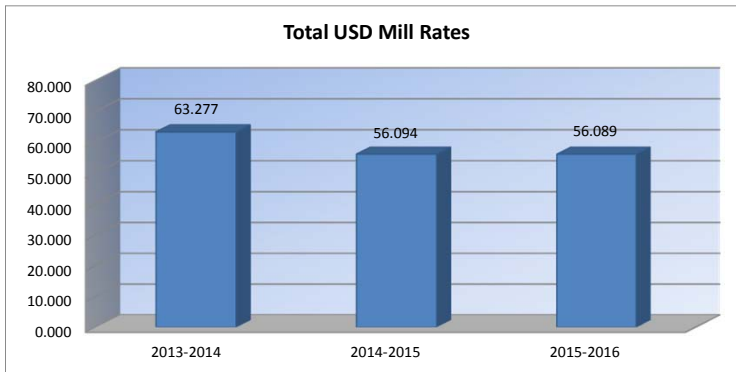


*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

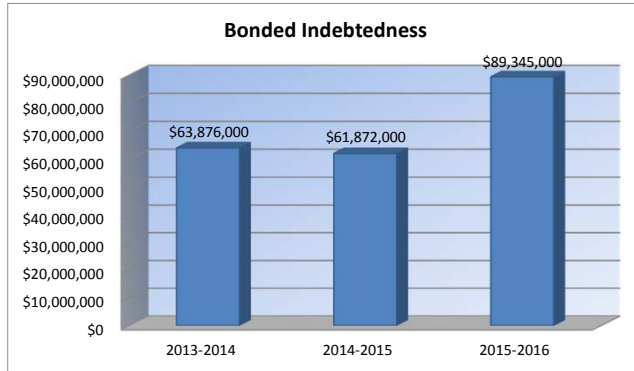
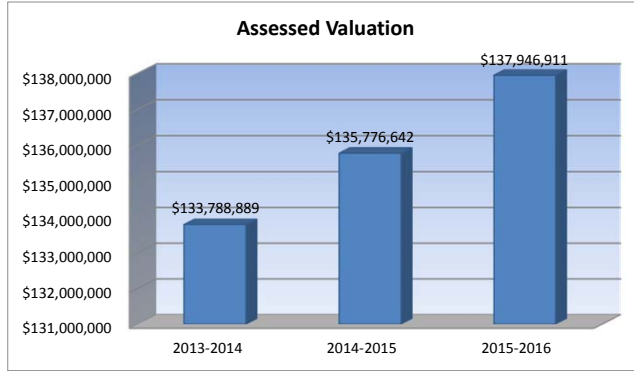
Miscellaneous Information
Mill Rates by Fund

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	29.759	11.496	15.458
Adult Education	0.000	0.000	0.000
Capital Outlay	5.011	7.963	5.250
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	8.507	16.635	15.381
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	63.277	56.094	56.089
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Brnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$133,788,889	\$135,776,642	\$137,946,911
Bonded Indebtedness	\$63,876,000	\$61,872,000	\$89,345,000



2015-16 Budget At A Glance



USD 261

Haysville

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Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	29,901,912	52%	30,848,592	51%	3%	31,459,435	49%	2%
Student Support Services	3,964,954	7%	4,515,013	8%	14%	4,934,637	8%	9%
Instructional Support Services	3,915,408	7%	3,594,783	6%	-8%	3,777,569	6%	5%
Administration & Support	5,083,966	9%	6,587,742	11%	30%	5,917,458	9%	-10%
Operations & Maintenance	4,740,231	8%	4,684,638	8%	-1%	4,960,572	8%	6%
Transportation	2,028,830	4%	2,632,224	4%	30%	2,776,986	4%	5%
Food Services	2,328,525	4%	2,499,610	4%	7%	3,226,860	5%	29%
Capital Improvements	362,740	1%	416,767	1%	15%	1,075,000	2%	158%
Debt Services	4,681,004	8%	4,254,102	7%	-9%	5,483,426	9%	29%
Other Costs	14,500	0%	12,578	0%	-13%	28,050	0%	123%
Total Expenditures*	57,022,070	100%	60,046,049	100%	5%	63,639,993	100%	6%
Amount per Pupil	\$11,207		\$11,554		3%	\$12,180		5%
Current Expenditures**	51,201,415	100%	53,571,663	100%	5%	55,210,567	100%	3%
Amount per Pupil	\$10,063		\$10,308		2%	\$10,567		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	29,633,182	52%	30,638,057	51%	-1%	31,259,435	49%	-2%
Instruction*** (Current Expenditures)	29,633,182	58%	30,638,057	57%	-1%	31,259,435	57%	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.

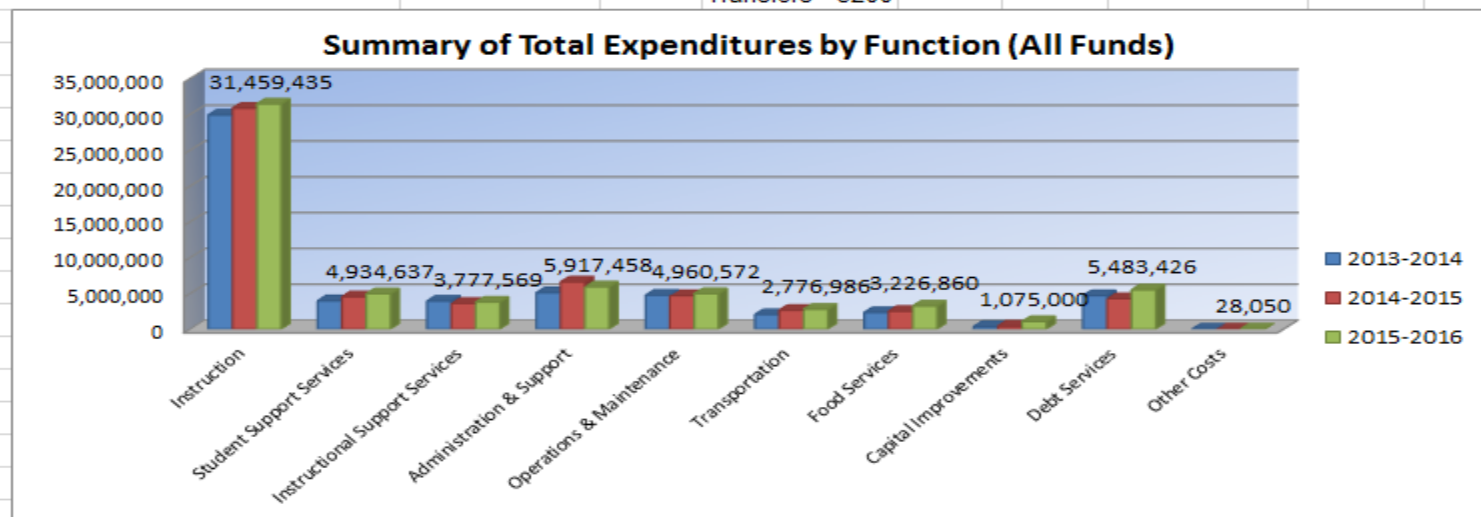
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

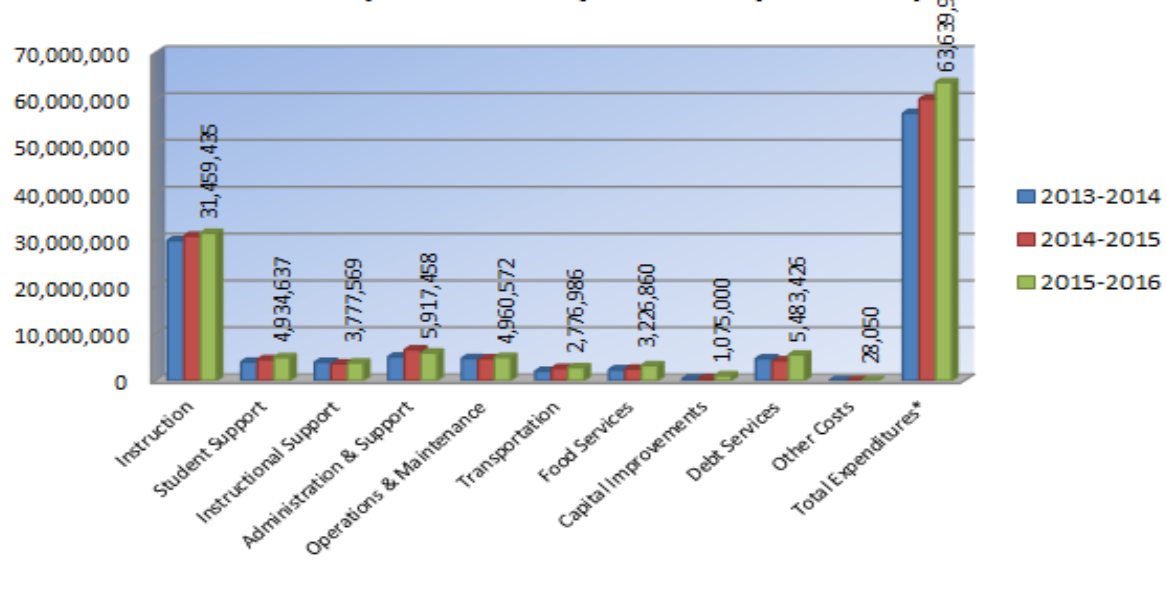
Further definition of what goes into each category:

- 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



Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	29,901,912	30,848,592	31,459,435
Student Support	3,964,954	4,515,013	4,934,637
Instructional Support	3,915,408	3,594,783	3,777,569
Administration & Support	5,083,966	6,587,742	5,917,458
Operations & Maintenance	4,740,231	4,684,638	4,960,572
Transportation	2,028,830	2,632,224	2,776,986
Food Services	2,328,525	2,499,610	3,226,860
Capital Improvements	362,740	416,767	1,075,000
Debt Services	4,681,004	4,254,102	5,483,426
Other Costs	14,500	12,578	28,050
Total Expenditures*	57,022,070	60,046,049	63,639,993

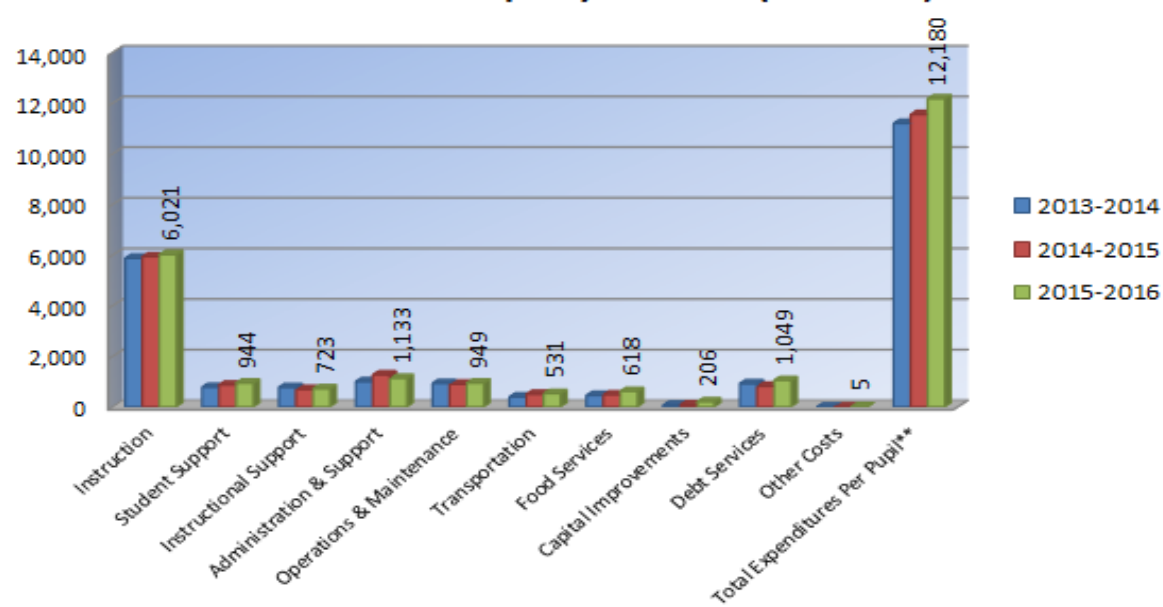
Total Expenditures By Function (All Funds)

*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)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	5,877	5,936	6,021
Student Support	779	869	944
Instructional Support	770	692	723
Administration & Support	999	1,268	1,133
Operations & Maintenance	932	901	949
Transportation	399	506	531
Food Services	458	481	618
Capital Improvements	71	80	206
Debt Services	920	819	1,049
Other Costs	3	2	5
Total Expenditures Per Pupil**	11,207	11,554	12,180
Enrollment (FTE)*	5,088.0	5,196.9	5,225.0

*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

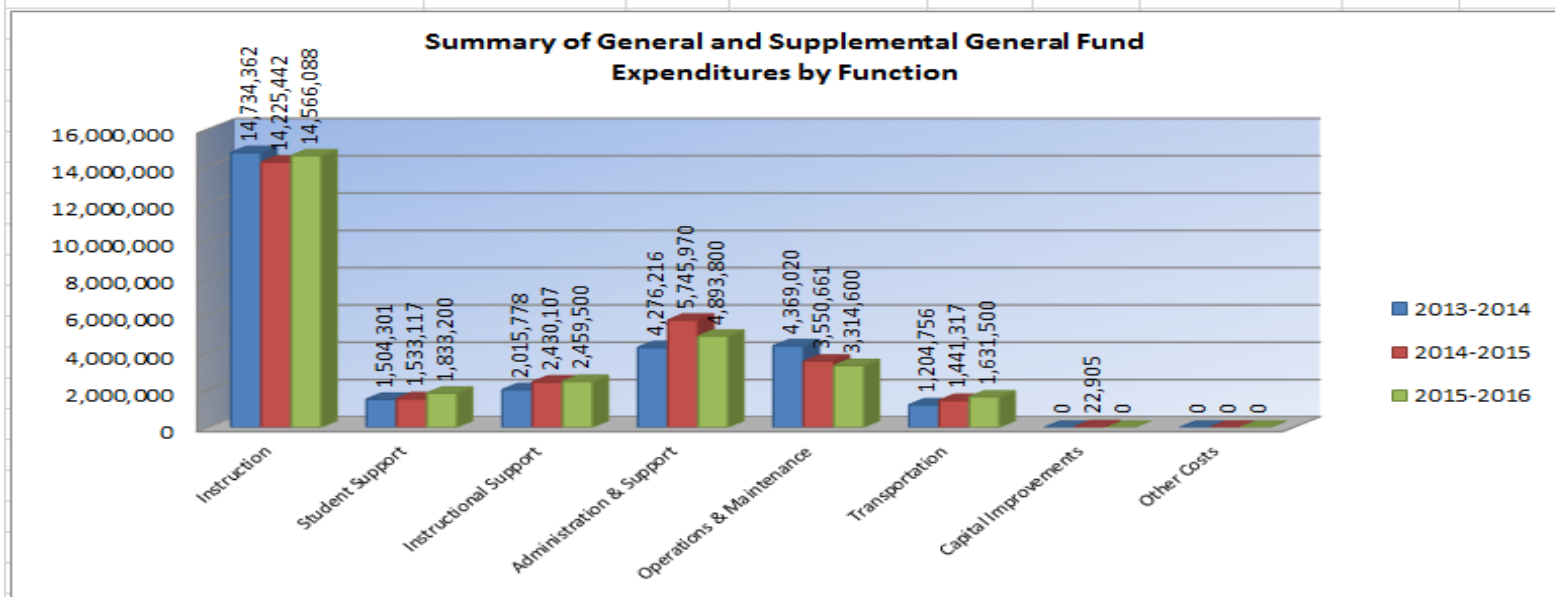
Amount Per Pupil By Function (All Funds)

*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.

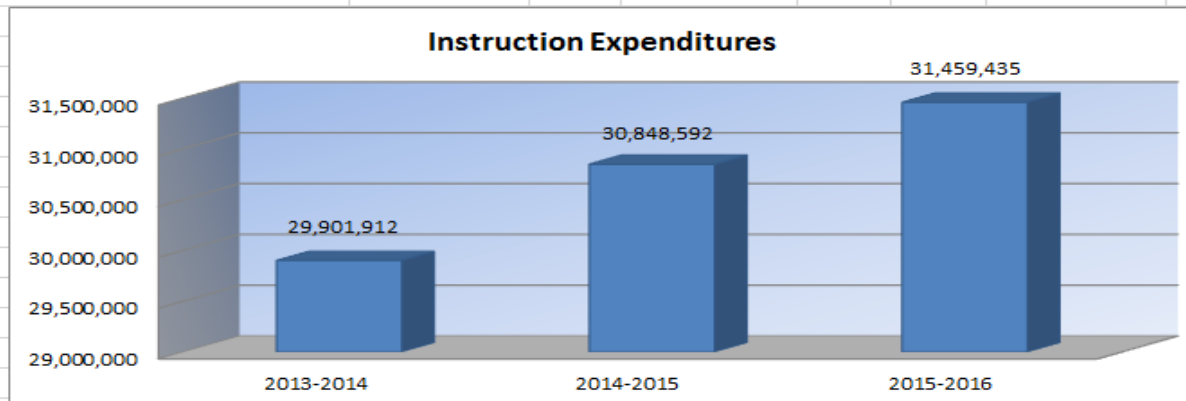
**Summary of General and Supplemental General Fund
Expenditures by Function**

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	14,734,362	52%	14,225,442	49%	-3%	14,566,088	51%	2%
Student Support	1,504,301	5%	1,533,117	5%	2%	1,833,200	6%	20%
Instructional Support	2,015,778	7%	2,430,107	8%	21%	2,459,500	9%	1%
Administration & Support	4,276,216	15%	5,745,970	20%	34%	4,893,800	17%	-15%
Operations & Maintenance	4,369,020	16%	3,550,661	12%	-19%	3,314,600	12%	-7%
Transportation	1,204,756	4%	1,441,317	5%	20%	1,631,500	6%	13%
Capital Improvements	0	0%	22,905	0%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	28,104,433	100%	28,949,519	100%	3%	28,698,688	100%	-1%
Amount per Pupil	\$5,524		\$5,571		1%	\$5,493		-1%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



		USD#		261	
Instruction Expenditures (1000)					
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	13,521,651	13,667,536	1%	13,569,507	-1%
Federal Funds	481,334	550,246	14%	670,600	22%
Supplemental General	1,212,711	557,906	-54%	996,581	79%
At Risk (4yr Old)	401,804	386,022	-4%	448,000	16%
At Risk (K-12)	4,936,368	5,132,542	4%	5,235,000	2%
Bilingual Education	182,761	197,558	8%	259,350	31%
Virtual Education	0	0	0%	0	0%
Capital Outlay	268,730	210,535	-22%	200,000	-5%
Driver Education	62,701	47,783	-24%	88,100	84%
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	5,873,253	6,402,005	9%	6,798,000	6%
Cost of Living	0	0	0%	0	0%
Vocational Education	431,161	444,362	3%	616,000	39%
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	2,110,546	2,122,032	1%	2,578,297	22%
Contingency Reserve	0	0	0%		
Text Book & Student Material	149,148	315,781	112%		
Activity Fund	269,744	814,284	202%		
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	29,901,912	30,848,592	3%	31,459,435	2%
Enrollment (FTE)*	5,088.0	5,196.9	2%	5,225.0	1%
Amount per Pupil	5,877	5,936	1%	6,021	1%
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	29,901,912	30,848,592	3%	31,459,435	2%



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 current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	45,248,827	0	45,248,827	0	0	0	0	0
Supplemental General	11,069,181	89,672				8,818,036	2,161,473	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXX	0	0	0
At Risk (4yr Old)	501,500	462,906		0	XXXXXXXXXX	500,000	0	461,406
Adult Supplemental Education	0	0			XXXXXXXXXX	0	0	0
At Risk (K-12)	5,872,950	1,201,204		0	XXXXXXXXXX	5,400,000	30,000	758,254
Bilingual Education	259,350	263,213		0	XXXXXXXXXX	200,000	0	203,863
Virtual Education	0	0			0	0	0	0
Capital Outlay	3,326,000	2,021,447			0	640,595	922,542	258,584
Driver Training	126,100	371,292	14,250	0	XXXXXXXXXX	0	35,000	294,442
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXX	0	0	0
Food Service	3,106,000	2,303,872	25,600	1,551,888	XXXXXXXXXX	0	704,397	1,479,757
Professional Development	175,500	253,505		0	XXXXXXXXXX	100,000	0	178,005
Parent Education Program	264,500	59,158	127,000	0	XXXXXXXXXX	100,000	0	21,658
Summer School	0	0		0	XXXXXXXXXX	0	0	0
Special Education	10,351,050	3,357,886	0	1,260,000	XXXXXXXXXX	7,232,100	250,000	1,748,936
Vocational Education	616,000	423,852	7,718	0	XXXXXXXXXX	500,000	0	315,570
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving	0	880,098						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	4,028,589	0				4,028,589		XXXXXXXXXX
Contingency Reserve	0	2,972,592						XXXXXXXXXX
Activity Funds	0	22,408						XXXXXXXXXX
Tuition Reimbursement	0	0	0	0			0	0
Bond and Interest #1	5,103,426	4,259,436	3,470,330	0	0		2,154,714	4,781,054
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0			XXXXXXXXXX			0
Coop Special Education	0	0	0	0	0			0
Federal Funds	1,210,340	-82,024	XXXXXXXXXX	1,292,364	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	91,259,313	18,860,517	48,893,725	4,104,252	0	27,519,320	6,258,126	10,501,529
Less Transfers	27,519,320							
TOTAL Budget Expenditures	\$63,739,993							

Sources of Revenue - - State, Federal, Local

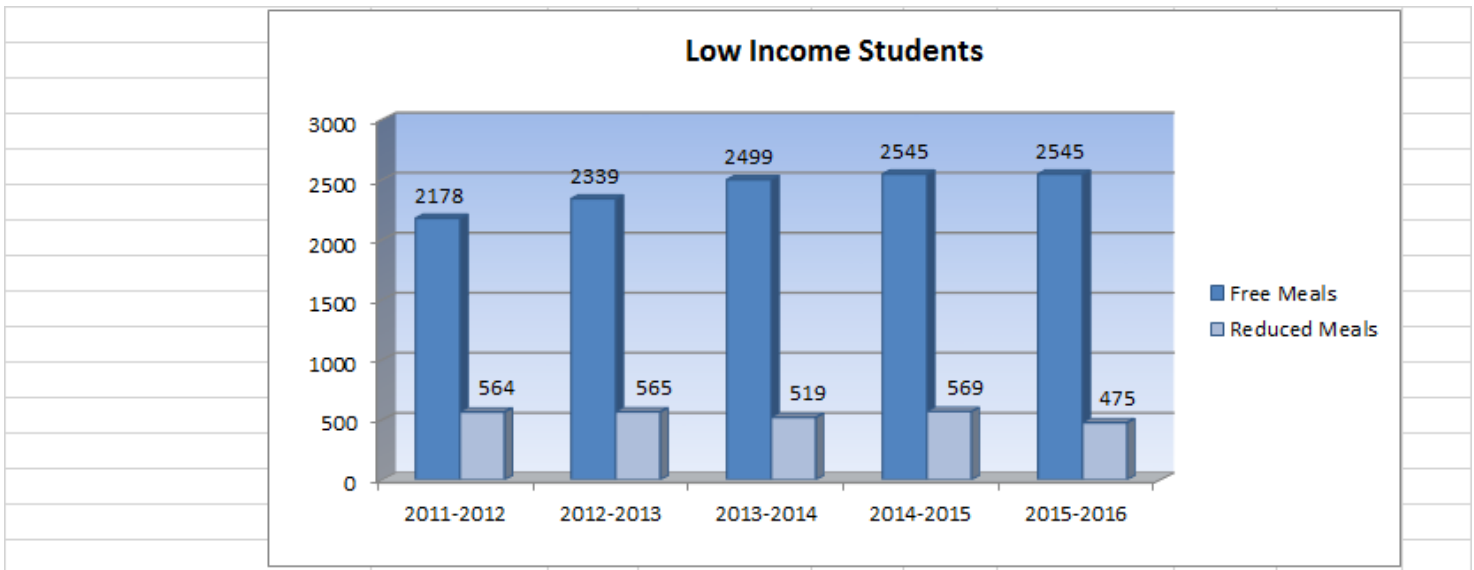
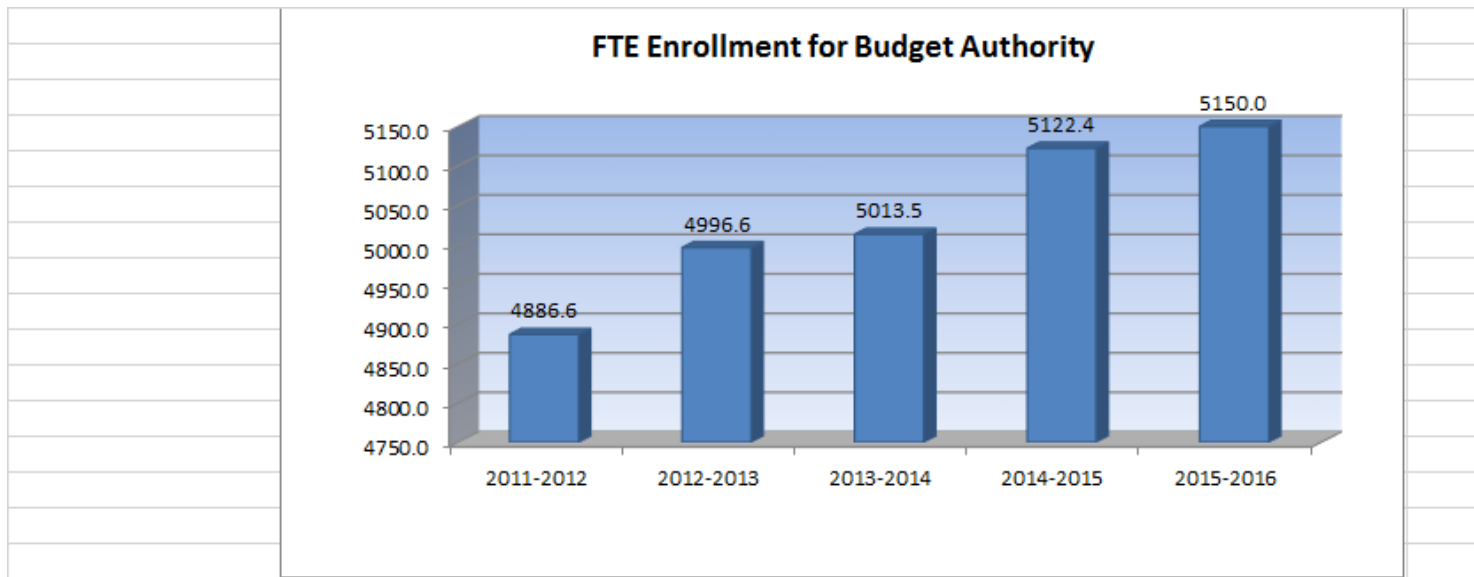
	2013-2014	2014-2015	2015-2016
State Revenues	42,015,475	47,372,765	48,893,725
Federal Revenues	3,761,750	4,076,084	4,104,252
Local Revenues*	11,071,072	8,822,465	6,258,126
Total Revenues	56,848,297	60,271,314	59,256,103
Revenues Per Pupil	11,173	11,598	11,341

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

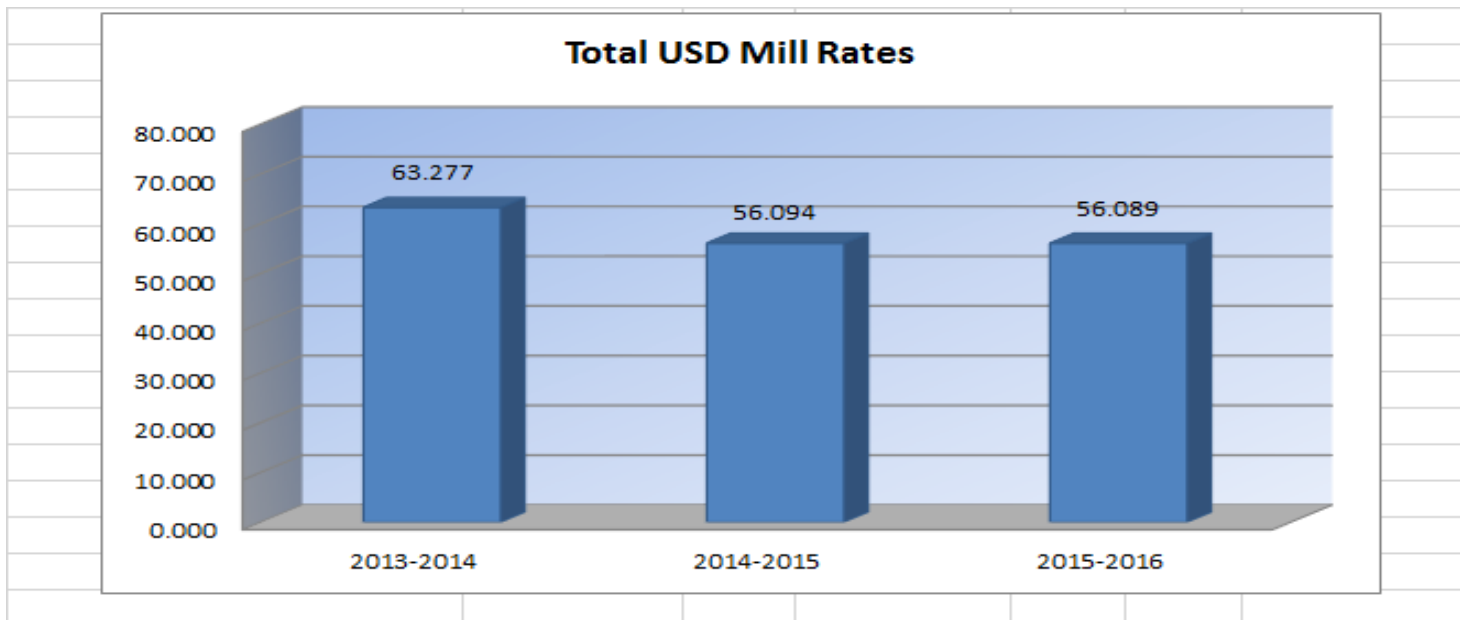
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	4,886.6	4,996.6	2%	5,013.5	0%	5,122.4	2%	5,150.0	1%
Number of Students - Free Meals	2,178	2,339	7%	2,499	7%	2,545	2%	2,545	0%
Number of Students - Reduced Meals	564	565	0%	519	-8%	569	10%	475	-17%



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

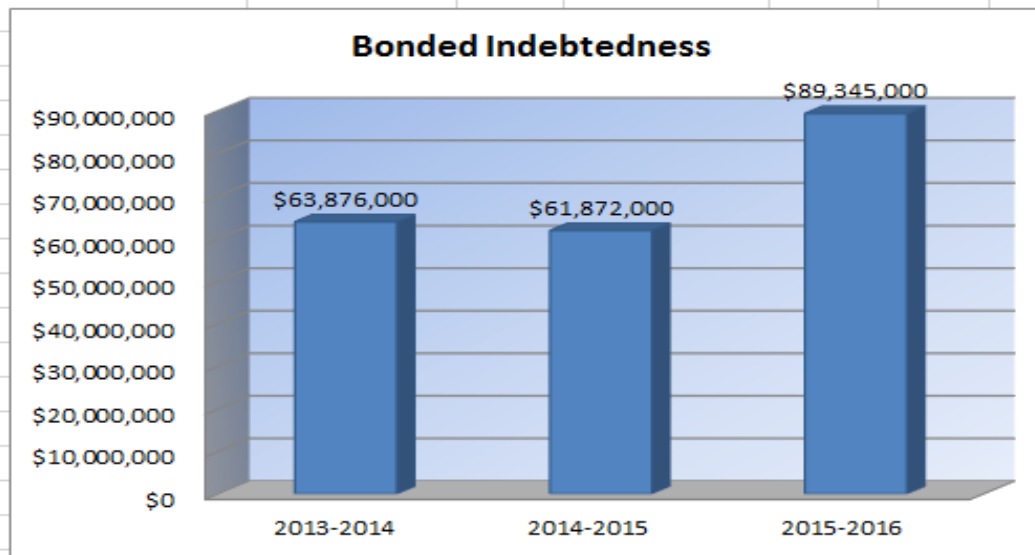
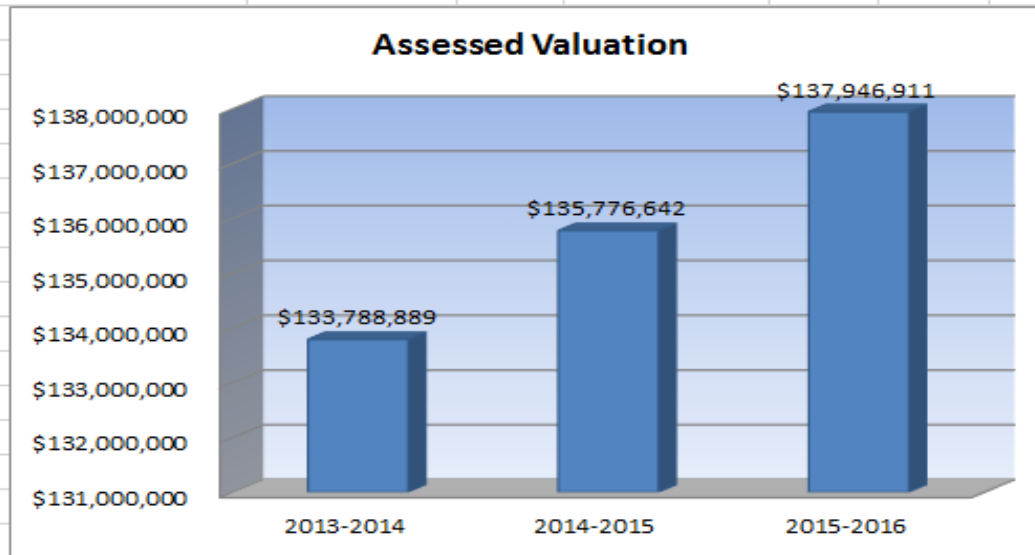
**Miscellaneous Information
Mill Rates by Fund**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	29.759	11.496	15.458
Adult Education	0.000	0.000	0.000
Capital Outlay	5.011	7.963	5.250
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	8.507	16.635	15.381
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	63.277	56.094	56.089
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	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



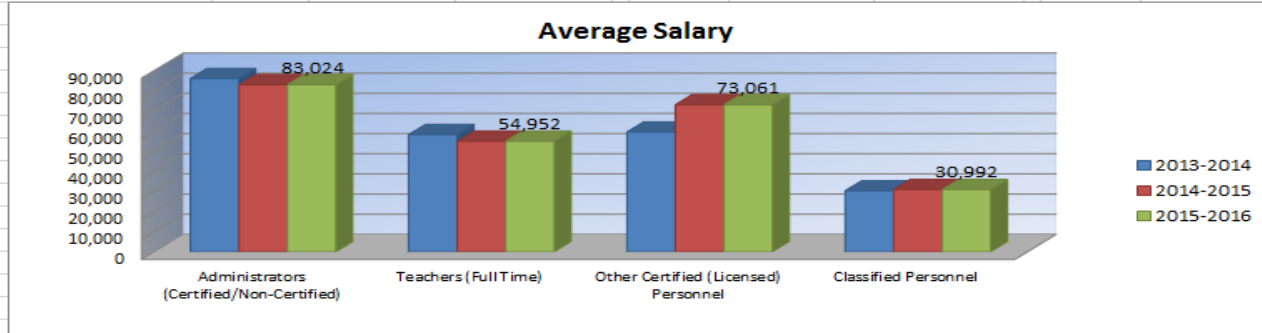
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$133,788,889	\$135,776,642	\$137,946,911
Bonded Indebtedness	63,876,000	61,872,000	89,345,000



USD# 261
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.1	3,021,848	86,093	35.6	2,955,650	83,024	35.6	2,955,650	83,024
Teachers (Full Time)	334.7	19,499,382	58,259	340.3	18,700,143	54,952	340.3	18,700,143	54,952
Other Certified (Licensed) Personnel	47.0	2,798,666	59,546	42.6	3,112,378	73,061	42.6	3,112,378	73,061
Classified Personnel	316.0	9,589,848	30,348	320.9	9,945,337	30,992	320.9	9,945,337	30,992
Substitutes/Temporary Help	XXXXX	690,447	XXXXXXXXXX	XXXXX	751,804	XXXXXXXXXX	XXXXX	751,804	XXXXXXXXXX



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) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

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

School Finance Reports and Publications website below:

<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 website below:

<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

2015-16 Budget



USD 261

**Coding Expenditures
in the Budget Document**

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown of 5 major **functions** performed by school personnel or activity. *The function describes the activity for which a service or material object is acquired.* These 5 major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into subfunctions, service areas and areas of responsibility. The major subfunctions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related. For example:

Function	2000	Support Services
Subfunction	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or subfunction will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the Kansas Accounting Handbook explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

Include only regular and part-time teachers, teacher aides, or assistants, homebound teachers, hospital based teachers, substitute teachers and teachers on sabbatical leave.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The subfunction of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Service

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Other Services

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under *Other Services*. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A subfunction is the next level of accounting breakdown under the functions. An illustration of this in the Support Services function would be:

Code

- 2000 Support Services**
 - 2100 Student Support Services
 - 2200 Instructional Staff Support Services
 - 2300 General Administration
 - 2400 School Administration
 - 2500 Central Services
 - 2600 Operation and Maintenance of Plant Services
 - 2700 Student Transportation Services
 - 2900 Other Support Services

The numbering code for the main subfunctions always has been hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main subfunctions will continue such as:

- 2110
 - 2111
 - 2112

There are no subfunctions in the Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown. Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*

- 300 Purchased Professional and Technical Services** - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Other Objects** - amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget/LOB)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk 4yr Old, At Risk K-12, Declining Enrollment, Tuition Reimbursement and KPERS.)
Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:
 - Restricted State or Federal grants-in-aid
 - Restricted tax levies

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Internal Service Funds**
Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.

- **Trust and Agency Funds** (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, Gifts and Grants.)
- **General Fixed Asset Accounts**

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed to help ensure accountability.
- **General Long-Term Debt Account Group**

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. This account group is not a fund and does not, therefore report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.
- **NOTE: Student Activity Funds**

Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to download the **Accounting Handbook**: <http://www.ksde.org/Default.aspx?tabid=429>. In the Table of Contents, find the section called **Guidelines for School Activity Funds** that provides specific recommendations to manage these accounts.