

2017-18 Budget



USD 261

Haysville

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District Budget

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Code 99.....Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Budget Certification..... This page is signed and certified by the Superintendent.

Budget Authority and Revenue Worksheets

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Budget Profile

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Page 4	District accomplishments and challenges
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	<ul style="list-style-type: none">• 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 11Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 12KSDE website information

- 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 at www.usd261.com

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.

2017-18 Budget



USD 261

District Budget

USD INFORMATION

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

138,010,377	Final 2015 Assessed Valuation (All funds except General.)
118,865,117	Final 2015 General Fund Assessed Valuation
140,612,571	Final 2016 Assessed Valuation (All funds except General.)
121,362,592	Final 2016 General Fund Assessed Valuation
145,854,673	2017 Assessed Valuation (All funds except General.)
126,540,565	2017 General Fund Assessed Valuation
	2017 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

	2015-16 Mill Rates	2016-17 Mill Rates	2015 Taxes Levied
	(Official Levies from County Clerk)		(In Dollars from F110 prior yr budget)
General	20.000	20.000	2,377,302
Supplemental General	15.451	12.370	2,137,266
Adult Education	0.000	0.000	
Capital Outlay	5.248	8.000	726,463
Special Liability Expense	0.000	0.000	
School Retirement	0.000	0.000	
Bond and Interest #1	15.374	15.668	2,127,297
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 for Form 150 (Excludes Virtual)

Yes	Will your district offer full-day Kindergarten for 2017-18 school year?
4,896.4	Audited 9/20/14 FTE Enrollment (Excludes 4 yr old at-risk; excludes Kindergarten)
4,945.4	Audited 9/20/15 FTE Enrollment (Excludes 4 yr old at-risk; excludes Kindergarten)
5,031.1	Audited 9/20/16 FTE Enrollment (Excludes 4 yr old at-risk; excludes Kindergarten)
393	9/20/16 Audited Kindergarten headcount to fund as 1.0 (only applicable if answered yes above for 2017-18 full-day KDG)
5,575	9/20/17 Est. Headcount (Include 4 yr old at-risk, full-day kindergarten and exclude virtual)
5,500.0	9/20/17 Est. FTE Enrollment (Excludes 4 yr old at-risk.) (Include full-day Kindergarten as 1.0 FTE.) (Exclude FHSU Math & Science Academy)
75.0	9/20/17 Est. 4 yr old at-risk FTE Enrollment (count each student as .5 FTE)
2,730	9/20/17 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.
1,200.0	9/20/17 Career and Tech Ed total clock hours of students enrolled and attending in approved courses (a.k.a. vocational education)
350.0	9/20/17 Bilingual Education total clock hours of students enrolled and attending
290	9/20/17 Bilingual headcount of students enrolled and attending
600.0	9/20/17 Est. FTE for new facilities (Only eligible to schools that had bond election prior to July 1, 2015 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.)
2,000.0	9/20/17 Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/17 Estimated FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts <u>must</u> send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

Military Provision for Form 150 (new students of military families, not enrolled on 9/20/2017 and exclude virtual)

0	2/20/18 Est. Headcount (Include 4 yr old at-risk, full-day kindergarten and exclude virtual)
0.0	2/20/15 Audited FTE Enrollment (Excludes 4 yr old at-risk; excludes Kindergarten.)
0	2/20/16 Est. FTE Enrollment (Excludes 4 yr old at-risk; excludes Kindergarten.)
0.0	2/20/17 Est. FTE Enrollment (Excludes 4 yr old at-risk; excludes Kindergarten.)
0	2/20/17 Est. Kindergarten Headcount to fund as 1.0
0.0	2/20/18 Est. FTE Enrollment (Excludes 4 yr. old at-risk. Include full-day Kindergarten as 1.0 FTE.)
0.0	2/20/18 Est. 4yr old at risk FTE Enrollment (count each student as .5 FTE)
0	2/20/18 Est. number of students that qualify for free meals
0.0	2/20/18 Career and Tech Ed total clock hours of students enrolled and attending in approved courses
0.0	2/20/18 Bilingual Education total clock hours of students enrolled and attending
0	2/20/18 Bilingual headcount of students enrolled and attending
0.0	Est. 2/20/18 FTE for new facilities (Only eligible to schools that had a bond election prior to July 1, 2015 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 on USD 207 or USD 475.)
0.0	Est. 2/20/18 Public pupils transported of military families or for whom transportation is being made available who reside in the district 2.5 miles or more

USD INFORMATION
USD 261

Virtual Student Provision for Form 150

0.0 Est. 9/20/17 FTE Virtual Students (Full-Time Students)
 0.0 Est. 9/20/17 FTE Virtual Students (Part-Time Students)
 Total Credits Earned (19 yrs and older as of 9/20/17) (No student shall be counted for more than 6 credits between July 1, 2017 and June 30, 2018)

0 Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 11)
 0 Amount (Declining Enrollment Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 13)
 0 2017-18 Extraordinary Need State Aid (goes to General Fund and Form 150)

36.0 Area of district in square miles 9/20/17.

No Will the Board levy a tax for Cost of Living weighting?
 No If yes, will the Board adopt at least a 31% Local Option Budget? (If district is not eligible for above then select No.)

Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
 Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

Date the Board Adopted Resolution as authorized by 2017 SB19.
 Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
 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.)
 9999 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.

36,769,641 2016-17 Block Grant General Fund (Final Audited Legal Max)

100% of estimated P.L. 382 (formerly P.L. 874) for 2017-18. (Exclude extra aid for Construction, Children on Indian Land, Low Rent Housing, Special Education and pre-kindergarten that does not generate state aid.)

5.000 **Delinquent tax rate to be used for the 2017-2018 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	7/1/2015	7/1/2016	7/1/2017
General Obligation Bonds	\$86,135,000	\$112,575,000	\$108,395,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$3,210,000	\$2,920,000	\$2,645,000

826,799 Estimated Motor Vehicle Property Tax* 7/1/17 to 6/30/18
 14,581 Estimated Recreational Vehicle Property Tax* 7/1/17 to 6/30/18
 Estimated In Lieu of Taxes on Industrial Bonds* 7/1/17 to 6/30/18
 2,483 Estimated 16/20M Tax* 7/1/17 to 6/30/18
 48,902 Estimated Commercial Vehicle Tax* 7/1/17 to 6/30/18

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

8.000 2017-18 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
 2017-18 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

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

5,088.0 9/20/13 FTE Enrollment (includes 2/20/14 military count)
 5,196.9 9/20/14 FTE Enrollment (includes 2/20/15 military count)
 5,237.9 9/20/15 FTE Enrollment (2/20/15 military count not applicable)
 5,337.1 9/20/16 FTE Enrollment (2/20/16 military count not applicable)
 5,400.0 9/20/17 Estimated FTE Enrollment (Includes 2/20/17 military count; full-day Kindergarten is 1.0 FTE.)

**FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4y old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

637 9/20/17 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 2017-2018; and (3) the Amount(s) of 2017 Tax to be Levied are within statutory limitations.

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Adopted Budget		Code 01 Line	2017-2018 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2017 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	2017 SB19	06	36,686,147	2,530,811	20.000(c)
Supplemental General (LOB) (d)	2017 SB19	08	12,145,649	3,063,717	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	265,000		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	2,945,000	1,166,837	
Driver Training	2017 SB19	18	139,100		
Extraordinary School Program	72-8238	22	0		
Food Service	2017 SB19	24	3,841,000		
Professional Development	72-9609	26	190,510		
Parent Education Program	72-3607	28	292,000		
Summer School	72-8237	29	0		
Special Education	72-978	30	11,534,150		
Career and Postsecondary Education	2017 SB19	34	684,500		
Special Liability Expense Fund	72-8248	42	0	0	
School Retirement	72-1726	44	0	0	
Extraordinary Growth Facility	2017 SB19	45	0	0	
Special Reserve Fund	72-8249	47			
Federal Funds	12-1663	07	909,825		
Gifts and Grants	72-8210	35	0		
KPERS Special Retirement Contribution	74-4939a	51	4,855,793		
Contingency Reserve	2017 SB19	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	2017 SB19	11	516,000		
At Risk (K-12)	2017 SB19	13	6,418,623		
Cost of Living	2017 SB19	33	0	0	
Declining Enrollment	2017 SB19	19	0	0	
Activity Funds	72-8208a	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	7,557,085	1,011,902	
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 150 is the limit of the 2017-2018 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 election was held to exceed 33% _____ authorizing _____ 0.00% expires _____

(e) Date the Board adopted resolution _____ authorizing _____ 0.00% expires _____

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2017-2018 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2017 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-968	78	0		
Total USD		100	88,980,382	7,773,267	
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:

Attest: _____, 2017

Pat W. Sumner
 President
Debra R. Ed
 Clerk of the Board

 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 sec.) and Tax Increment Financing.

Computation of Delinquency

2015 Delinquent Tax Percentage 4.000 % Rate Used in this Budget 5.000 %
 for 2017-2018

Resolutions for LEVY LIMITS FOR TAX FUNDS

- 1. Capital Outlay*:
Resolution dated 7/21/2014 authorizing 8.000 mills for 9999 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 2016 Tax Levy (1)	Less 4.000 Allowance for Delinquency (2)	Less 2016 Tax Received in 2016-17 (3)	Less Tax Refunded in 2016-17 (4)	FOR FISCAL YEAR 2017-2018					
						2016 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Commercial Vehicle Tax (8)	Amount of 2017 Tax to be Levied (9)	Estimate of 2017 Taxes 1/1/2018 6/30/2018 (10)
General	01	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Supplemental General	03	1,743,816	69,753	1,635,856	0	38,207	331,865	5,835	19,570	3,063,717	2,787,982
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,127,093	45,084	1,057,848	0	24,161	141,624	2,490	8,351	1,166,837	1,061,822
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	2,208,140	88,326	2,071,969	0	47,845	355,794	6,256	20,981	1,011,902	920,831
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	5,079,049	203,163	4,765,673	0	110,213	829,283	14,581	48,902	5,242,456	4,770,635

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$145,854,673 x Adult Ed. Mill levy 0.000 = \$0
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$145,854,673 x Capital Outlay Mill levy 8.000 = \$1,166,837
Taxes to be Levied

Tax Collection Ratio for 2016 93.830 %

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2017 (4)	Date Due		Amount Due 2017-2018		Amount Due July-Dec. 2018	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Bond Elections Prior to July 1, 2015										
Series 2007	2/1/2007	4.47	29,585,000	1,040,000	11/1/2017	11/1/2017	23,050	580,000		
					5/1/2018		11,450			
					11/1/2018	11/1/2018			11,450	10,000
Series 2012	2/1/2012	4.47	2,220,000	1,975,000	11/1/2017	11/1/2017	19,750	50,000		
					5/1/2018		19,250			
					11/1/2018	11/1/2018			19,250	50,000
Series 2012 Refunded	10/1/2012	2.34	7,265,000	7,070,000	11/1/2017	11/1/2017	82,273	55,000		
					5/1/2018		81,723			
					11/1/2018	11/1/2018			817,223	50,000
Series 2013 Refunded	2/1/2013	2.13	9,920,000	9,470,000	11/1/2017	11/1/2017	100,260	100,000		
					5/1/2018		99,260			
					11/1/2018	11/1/2018			99,260	100,000
Series 2014 Refunded	9/1/2014	2.78	6,035,000	4,550,000	11/1/2017	11/1/2017	60,900	730,000		
					5/1/2018		53,600			
					11/1/2018	11/1/2018			53,600	740,000
Series 2015 Refunded	2/1/2015	3.99	24,705,000	24,355,000	11/1/2017	11/1/2017	486,600	50,000		
					5/1/2018		486,100			
					11/1/2018	11/1/2018			486,100	650,000
Series 2015	8/9/2015	3.45	30,000,000	28,200,000	11/1/2017	11/1/2017	488,297	510,000		
					5/1/2018		483,197			
					11/1/2018	11/1/2018			483,197	555,000
Series 2016	5/3/2016	3.20	29,000,000	29,000,000	11/1/2017	11/1/2017	506,100	1,065,000		
					5/1/2018		479,475			
					11/1/2017	11/1/2017			479,475	1,095,000
Series 2016 Refunded	10/5/2016	2.00	2,735,000	2,735,000	11/1/2017	11/1/2017	27,350	890,000		
					5/1/2018		18,450			
					11/1/2018	11/1/2018			18,450	910,000
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxx	108,395,000	xxxxxxx	xxxxxxx	3,527,085	4,030,000	2,468,005	4,160,000
Bond Elections After July 1, 2015 and Prior to June 30, 2016										

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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				
2014 \$	05	XXXXXXXXXXXX		
2015 \$	10	XXXXXXXXXXXX	XXXXXXXXXXXX	
2016 \$	15		XXXXXXXXXXXX	
2017 \$	20			
1140 Delinquent Tax	25	XXXXXXXXXXXX	XXXXXXXXXXXX	
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		12,862	XXXXXXXXXXXX
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement**	65			
1990 Miscellaneous	67		138,803	
2000 COUNTY SOURCES				
2600 Other County Revenue	66	XXXXXXXXXXXX		
2800 In Lieu of Taxes IRBs/Rental Excise	85	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3000 STATE SOURCES				
3110 General State Aid	95	27,498,882	27,498,882	31,448,047
3130 Mineral Production Tax	115	132	147	
3140 Supplemental General State Aid	116	8,318,036	XXXXXXXXXXXX	XXXXXXXXXXXX
3205 Special Education Aid	120	4,946,890	5,133,913	5,238,100
3221 KPERS Aid	125	2,955,416	3,025,416	XXXXXXXXXXXX
3223 Capital Outlay State Aid	130	540,595	XXXXXXXXXXXX	XXXXXXXXXXXX
3226 Extraordinary Need State Aid***	132	0	0	0
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	938,000	0
RESOURCES AVAILABLE	170	44,259,951	36,748,023	36,686,147
TOTAL EXPENDITURES & TRANSFERS	175	44,259,951	36,748,023	36,686,147
EXCESS REVENUE TO STATE	200	XXXXXXXXXXXX	XXXXXXXXXXXX	0*
UNENCUMBERED CASH BALANCE JUNE 30 *	190	0	0	XXXXXXXXXXXX

* Line 170 minus Line 175.

** Includes 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.

*** Extraordinary Need State Aid due to decrease in enrollment shall be deposited in the General Fund.

**** K.S.A. 72-6460 authorized transfers from the approved funds to expend unencumbered cash balances as approved by the local board. (Columns 1 and 2)

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	10,162,845	11,186,740	10,600,000
120 NonCertified	215	149,624	121,336	175,000
200 Employee Benefits				
210 Insurance (Employee)	220	946,623	1,087,356	1,200,000
220 Social Security	225	958,848	1,014,110	1,100,000
290 Other	230	151,115	114,581	120,000
300 Purchased Professional and Technical Services	235	32,457	23,474	30,000
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	627,233	622,091	650,000
600 Supplies				
610 General Supplemental (Teaching)	260	182,763	182,083	200,000
644 Textbooks	265	3,724		5,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	161,882	148,535	175,000
700 Property (Equipment & Furnishings)	275	20,513	33,200	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	882,917	900,624	1,100,000
120 NonCertified	290	170,914	148,448	175,000
200 Employee Benefits				
210 Insurance (Employee)	295	93,674	123,277	150,000
220 Social Security	300	91,081	88,683	100,000
290 Other	305	1,086	3,580	5,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313	870	500	500
500 Other Purchased Services	315	751	478	5,000
600 Supplies	320	23,284	17,280	25,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	959,881	951,907	1,100,000
120 NonCertified	340	813,081	772,064	875,000
200 Employee Benefits				
210 Insurance (Employee)	345	142,213	131,997	175,000
220 Social Security	350	131,638	128,155	150,000
290 Other	355	22,769	32,997	45,000
300 Purchased Professional and Technical Services	360	7,225	153	5,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	7,429	5,184	10,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	58,590	62,078	75,000
650 Technology Supplies	375	36,302	80,036	100,000
680 Miscellaneous Supplies	380	9,796	10,993	20,000
700 Property (Equipment & Furnishings)	385	63,531	21,997	25,000
800 Other	390	1,461	6,904	10,000
2300 General Administration				
100 Salaries				
110 Certified	395	161,286	160,311	200,000
120 NonCertified	400	88,980	86,956	120,000
200 Employee Benefits				
210 Insurance (Employee)	405	25,362	28,457	35,000
220 Social Security	410	16,587	16,327	20,000
290 Other	415	224	472	500
300 Purchased Professional and Technical Services	420	60,866	61,942	75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	25,357	36,582	40,000
590 Other	440	16,464	18,565	20,000
600 Supplies	445	18,309	18,681	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	123,760	138,882	150,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,419,269	1,263,749	1,500,000
120 NonCertified	465	765,716	769,336	850,000
200 Employee Benefits				
210 Insurance (Employee)	470	149,116	190,606	200,000
220 Social Security	475	159,423	158,611	175,000
290 Other	480	6,666	5,727	10,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	7,070	7,140	10,000
590 Other	500	19,368	19,303	20,000
600 Supplies	505	37,325	38,482	40,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	211,048	220,999	250,000
120 NonCertified	735	482,643	499,826	550,000
200 Employee Benefits				
210 Insurance	740	40,873	50,346	75,000
220 Social Security	745	50,985	53,002	65,000
290 Other	750	618	1,906	2,000
300 Purchased Professional and Technical Services	755		37,954	35,000
400 Purchased Property Services	760			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
500 Other Purchased Services	765		33,369	35,000
600 Supplies	770		38,580	35,000
700 Property (Equipment & Furnishings)	775			25,000
800 Other	780	35,045	25,387	521,897
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,455,063	961,881	1,550,000
200 Employee Benefits				
210 Insurance (Employee)	525	260,293	291,259	350,000
220 Social Security	530	149,122	144,726	155,000
290 Other	535	6,180	13,769	15,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	56,160	59,168	65,000
420 Cleaning	550	106,764	106,617	150,000
430 Repairs & Maintenance	555	42,485	15,989	20,000
440 Rentals	560			
460 Repair of Buildings	565	152,691	386,654	500,000
490 Other	570	76,184	139,474	150,000
500 Other Purchased Services				
520 Insurance	575	12,564	12,158	15,000
590 Other	580	65,393	122,185	150,000
600 Supplies				
610 General Supplies	585	427,090	508,411	600,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	15,331	15,085	20,000
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	25,207	48,703	35,000
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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	66,775	65,806	75,000
200 Employee Benefits				
210 Insurance	654	4,051	5,560	6,000
220 Social Security	656	4,940	4,844	5,000
290 Other	658	60	131	150
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	666,134	713,681	800,000
200 Employee Benefits				
210 Insurance	668	106,532	127,025	140,000
220 Social Security	670	49,486	52,269	55,000
290 Other	672	3,232	9,693	10,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676		32,130	50,000
519 Mileage in Lieu of Trans	678	1,138	528	35,000
520 Insurance	680	25,533	25,128	35,000
626 Motor Fuel	682	34,099	109,047	150,000
730 Equipment (Including Buses)	684			
800 Other	686	5,587	13,330	15,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	192,935	189,619	210,000
200 Employee Benefits				
210 Insurance	690	15,034	17,042	20,000
220 Social Security	692	14,370	14,143	15,500
290 Other	694	178	320	500
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	124,070	115,080	150,000
500 Other Purchased Services	700			
600 Supplies	702	60,030	51,731	65,000
730 Equipment	704			
800 Other	706			
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	142		
600 Supplies	722	312	719	1,000
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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:				
980 Supplemental General	792	8,318,036	0	XXXXXXXXXX
932 Adult Education	795	0	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	640,595	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	80,000	0	100,000
948 Parent Education Program	835	50,000	0	100,000
949 Summer School	837	0	0	0
950 Special Education	840	5,232,259	5,729,814	5,238,100
954 Career and Postsecondary Education	850	20,000	25,043	100,000
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
965 KPERS	856	2,955,416	3,025,416	XXXXXXXXXX
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891	200,000	34,989	300,000
978 At Risk (K-12)	893	1,700,000	1,556,517	1,700,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	44,259,951	36,748,023	36,686,147

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-82,024	-80,396	-172,217
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	879,417	688,075	758,114
4593 Title II**	015	113,083	109,598	141,002
4602 Title IV (21st Century)	022	60,000	63,000	83,000
4601 Title III (English Language Acquisition)	060	15,802	12,712	14,926
4599 Other	075	104,168	75,996	85,000
RESOURCES AVAILABLE	170	1,090,446	868,985	909,825
TOTAL EXPENDITURES & TRANSFERS	175	1,170,842	1,041,202	909,825
UNENCUMBERED CASH BALANCE JUNE 30	190	-80,396	-172,217	0

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

**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.

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	434,003	452,757	450,000
120 NonCertified	215	56,544	52,271	50,000
200 Employee Benefits				
210 Insurance (Employee)	220	43,685	45,365	50,000
220 Social Security	225	33,390	33,401	45,000
290 Other	230	400	1,308	1,500
300 Purchased Professional and Technical Services	235	7,380	4,844	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	15,914	13,845	10,000
600 Supplies				
610 General Supplemental (Teaching)	260		169	200
644 Textbooks	265			
650 Supplies (Technology Related)	267		13,839	10,000
680 Miscellaneous Supplies	270	167,777	3,713	5,425
700 Property (Equipment & Furnishings)	275	14,726	22,605	10,000
800 Other	280		671	1,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2015-2016 Actual (1)	12 mo. 2016-2017 Actual (2)	12 mo. 2017-2018 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	62,330	29,855	40,000
120 NonCertified	340	22,802	13,236	15,000
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	7,302	3,152	5,000
290 Other	355	10,174	482	500
300 Purchased Professional and Technical Services	360	27,234	49,935	50,000
400 Purchased Property Services	363	204,118		
500 Other Purchased Services	365		245,073	100,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	12,806	12,723	15,000
700 Property (Equipment & Furnishings)	385			
800 Other	390		127	100
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. 2015-2016 Actual (1)	12 mo. 2016-2017 Actual (2)	12 mo. 2017-2018 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			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730		19,346	15,000
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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	24,692	11,240	15,000
200 Employee Benefits				
210 Insurance	630	1,045	25	50
220 Social Security	635	1,802	816	1,000
290 Other	640	22	59	50
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	2,821	3,090	5,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	187		
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	19,688	7,255	10,000
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	1,170,842	1,041,202	909,825

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	89,672	549,334	424,434
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2014 \$	10	34,772		
2015 \$	15	2,011,766	51,917	
2016 \$	20		1,635,856	38,207
1140 Delinquent Tax	25	80,172	71,868	34,894
1410 Transportation Fees	47			
1980 Reimbursements	60	15,691	16,849	
1990 Miscellaneous	65	9,690	6,313	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	558,716	320,061	331,865
2450 Recreational Vehicle Tax	75			5,835
2460 Commercial Vehicle Tax	77			19,570
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	XXXXXXXXXX	8,647,805	8,635,622
3226 Extraordinary Need State Aid**	96	0	0	XXXXXXXXXXXX
5000 OTHER				
5206 Transfer From General Fund	97	8,318,036	0	XXXXXXXXXXXX
5253 Transfer From Contingency Reserve	145	500,000	0	0
RESOURCES AVAILABLE	170	11,618,515	11,300,003	9,490,427
TOTAL EXPENDITURES & TRANSFERS	175	11,069,181	10,875,569	12,145,649
TAX REQUIRED (175 minus 170)	195			2,655,222
PERCENT OF COLLECTION*	196			91.000 %
TOTAL 2017 TAX REQUIRED (195÷196)	197			2,917,826
Delinquent Tax	200			145,891
AMOUNT OF 2017 TAX TO BE LEVIED				
Line 197 + Line 200	205			3,063,717
UNENCUMBERED CASH BALANCE JUNE 30	207	549,334	424,434	XXXXXXXXXXXX

*From Form 110, Table I, Line 2.

** Extraordinary Need State Aid due to decrease in assessed valuation shall be deposited in the Supplemental General Fund.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	204,351	68,804	200,000
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			5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	320	437	
700 Property (Equipment & Furnishings)	275	859,940	1,200,525	753,239
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	32,210	30,239	50,000
120 Non-Certified	290	47,571	46,596	55,000
200 Employee Benefits				
210 Insurance (Employee)	295	4,861	5,700	7,500
220 Social Security	300	6,360	6,267	10,000
290 Other	305	77	212	500
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	66,155	44,023	75,000
700 Property (Equipment & Furnishings)	325			50,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	128,058	125,917	150,000
120 NonCertified	340	28,142	27,715	35,000
200 Employee Benefits				
210 Insurance (Employee)	345	11,058	11,121	15,000
220 Social Security	350	11,828	11,723	15,000
290 Other	355	324	576	1,000
300 Purchased Professional and Technical Serv	360	18,206	28,611	25,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	2,929	5,815	5,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370	2,408		2,500
650 Technology Supplies	375	996	2,991	3,500
680 Miscellaneous Supplies	380	13,429	13,876	15,000
700 Property (Equipment & Furnishings)	385	5,251		5,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	72,543	71,568	85,000
200 Employee Benefits				
210 Insurance (Employee)	405	4,798	5,561	7,500
220 Social Security	410	5,486	5,435	7,500
290 Other	415	67	139	200
300 Purchased Professional and Technical Services	420	12,990	21,746	25,000
400 Purchased Property Services	425	2,158	1,886	5,000
500 Other Purchased Services				
520 Insurance	430	165,447	278,668	300,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440	478	717	2,000
600 Supplies	445	914	455	2,000
700 Property (Equipment & Furnishings)	450	2,737	2,247	3,000
800 Other	455		20,490	40,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	191,534	82,931	150,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	9,512		10,000
120 NonCertified	735			10
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745	705		
290 Other	750	9	486,726	400,000
300 Purchased Professional and Technical Services	755	44,160	106,524	150,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770		12	
700 Property (Equipment & Furnishings)	775			
800 Other	780	14,069		
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	56,819	53,401	75,000
200 Employee Benefits				
210 Insurance (Employee)	525	9,596	11,121	15,000
220 Social Security	530	4,110	3,891	5,000
290 Other	535	50	120	200
300 Purchased Professional and Technical Services	540	152,085	155,311	150,000
400 Purchased Property Services				
411 Water/Sewer	545	4,821	4,189	5,000
420 Cleaning	550	4,516	4,277	5,000
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565	3,632		10,000
490 Other	570	5,064	1,831	5,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	370	1,114	5,000
600 Supplies				
610 General Supplies	585	7,600	7,924	10,000
620 Energy				
621 Heating	590	95,518	123,319	200,000
622 Electricity	595	561,008	592,818	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. 2015-2016 Actual (1)	12 mo. 2016-2017 Actual (2)	12 mo. 2017-2018 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			150,000
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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	143,423		45,000
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	100,000	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	0	0	0
948 Parent Education Program	835	100,000	100,000	100,000
949 Summer School	837	0	0	0
950 Special Education	840	2,888,488	2,700,000	2,700,000
954 Career and Postsecondary Education	850	560,000	300,000	600,000
960 Special Reserve	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	200,000	0	200,000
976 At Risk (4yr Old)	885	200,000	100,000	200,000
978 At Risk (K-12)	890	3,900,000	3,900,000	4,200,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	11,069,181	10,875,569	12,145,649

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	462,906	464,329	217,427
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			30,000
1510 Interest on Idle Funds	35	xxxxxxxxxxxxx	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	34,989	300,000
5208 Transfer From Supplemental General	140	200,000	100,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	862,906	599,318	747,427
TOTAL EXPENDITURES & TRANSFERS	175	398,577	381,891	516,000
UNENCUMBERED CASH BALANCE JUNE 30	190	464,329	217,427	231,427

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	209,047	194,063	250,000
120 NonCertified	215	71,598	63,829	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	39,156	36,514	50,000
220 Social Security	225	21,130	19,638	30,000
290 Other	230	256	1,186	500
300 Purchased Professional and Technical Services	235		21	
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	1,610	874	1,000
600 Supplies				
610 General Supplemental (Teaching)	255	5,375	3,657	5,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,735	749	2,500
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. 2015-2016 Actual (1)	12 mo. 2016-2017 Actual (2)	12 mo. 2017-2018 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	60		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	21,412	34,657	45,000
120 NonCertified	395	13,662	13,511	15,000
200 Employee Benefits				
210 Insurance (Employee)	400	3,705	4,188	5,000
220 Social Security	405	2,361	3,360	4,000
290 Other	410	5,169	5,194	6,000
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420			
600 Supplies	425	202		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.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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			
600 Supplies				
610 General Supplies	495	99	450	500
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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	398,577	381,891	516,000

AT RISK FUND (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,201,204	970,438	633,623
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	26,646	17,332	30,000
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	
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	1,700,000	1,556,517	1,700,000
5208 Transfer From Supplemental General	140	3,900,000	3,900,000	4,200,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	6,827,850	6,444,287	6,563,623
TOTAL EXPENDITURES & TRANSFERS	175	5,857,412	5,810,664	6,418,623
UNENCUMBERED CASH BALANCE JUNE 30	190	970,438	633,623	145,000

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	4,847,597	4,674,541	5,000,000
120 NonCertified	215	36,686	125,572	200,000
200 Employee Benefits				
210 Insurance (Employee)	220	158,542	177,285	185,000
220 Social Security	225	157,094	157,162	170,000
290 Other	230	21,552	30,104	35,000
300 Purchased Professional and Technical Services	235	3,500	4,278	8,000
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	5,217	14,406	15,000
600 Supplies				
610 General Supplemental (Teaching)	255	7,863	7,931	10,000
644 Textbooks	260	169,870	172,955	200,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	5,452	15	5,000
800 Other	275	455		523
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	37,238	34,466	40,000
120 NonCertified	285			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	2,782	2,583	2,500
290 Other	300	34	118	100
300 Purchased Professional and Technical Services	305	840		1,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	187	363	500
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	192,429	192,755	250,000
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	18,739	21,902	25,000
220 Social Security	345	13,541	13,482	15,000
290 Other	350	163	553	500
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357		70	
500 Other Purchased Services	360	266		1,000
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	371	138	500
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	100,740	103,069	125,000
120 NonCertified	395	50,271	49,632	60,000
200 Employee Benefits				
210 Insurance (Employee)	400	7,770	12,607	15,000
220 Social Security	405	10,913	10,793	12,000
290 Other	410	134	448	500
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,170	5,000
600 Supplies	425	1,494	1,832	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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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			20,000
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	4,142	405	10,000
200 Employee Benefits	532	360	29	1,000
800 Other	533			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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,857,412	5,810,664	6,418,623

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	263,214	255,701	203,886
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	
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	100,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	463,214	355,701	403,886
TOTAL EXPENDITURES & TRANSFERS	175	207,513	151,815	265,000
UNENCUMBERED CASH BALANCE JUNE 30	190	255,701	203,886	138,886

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	113,734	76,813	150,000
120 NonCertified	215	61,633	47,122	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	17,162	16,847	20,000
220 Social Security	225	13,792	9,568	15,000
290 Other	230	170	405	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			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	474	676	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	548	384	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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	207,513	151,815	265,000

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,021,447	1,428,170	1,029,246	1,029,246
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2014 \$	05	25,089			
2015 \$	10	682,979	17,414		
2016 \$	15		1,057,848	24,161	24,161
2017 \$	20			1,061,822	1,166,837
1140 Delinquent Tax	25	24,567	22,691	22,553	33,813
1510 Interest on Idle Funds	30	10,703	4,207		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	337,620			0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	140,083	179,585	141,624	141,624
July - December Estimate	60				70,812
2450 Recreational Vehicle Tax	65			2,490	2,490
July - December Estimate	66				1,245
2460 Commercial Vehicle Tax	67			8,351	8,351
July - December Estimate	68				4,176
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	xxxxxxxxxxxxxx	808,073	863,459	863,459
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	640,595	0	0	0
RESOURCES AVAILABLE	170	3,883,083	3,517,988	3,153,706	3,346,214
TOTAL EXPENDITURES & TRANSFERS	175	2,454,913	2,488,742	2,945,000	2,945,000
July - December Estimate	180	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	401,214
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	3,346,214
UNENCUMBERED CASH BALANCE JUNE 30	190	1,428,170	1,029,246	208,706	xxxxxxxxxxxxxx

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
EXPENDITURES:				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	290,444	245,797	300,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	442,208	433,516	450,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			50,000
2300 General Administration				
520 Insurance	221			
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		3,055	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			100,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	605,279	900,000	600,000
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Tech Svcs	330			
400 Purchased Property Services				
411 Water/Sewer	333			
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
620 Energy				
621 Heating	361			
622 Electricity	362			
629 Other	364			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	125,913	138,105	200,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	115,615	279,318	200,000

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
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			
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
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	487,213		
400 Outside Contractors	290		102,642	100,000
4900 Other	291	64,431		500,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	40,785	32,820	40,000
890 Commission & Postage	300	3,025	4,525	5,000
831 Principal	305	280,000	348,964	350,000
5200 TRANSFER TO:				
930 General Fund	435	XXXXXXXXXX	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	2,454,913	2,488,742	2,945,000

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	371,292	344,599	349,633
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
1900 Other Revenue From Local Source	15	46,589	42,940	
3000 STATE SOURCES				
3208 State Safety Aid	25	10,948	22,400	35,000
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	428,829	409,939	384,633
TOTAL EXPENDITURES & TRANSFERS	175	84,230	60,306	139,100
UNENCUMBERED CASH BALANCE JUNE 30	190	344,599	349,633	245,533

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	47,896	41,366	75,000
120 NonCertified	215	2,339	2,275	5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3,839	3,339	5,000
290 Other	230	50	43	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	1,401	1,297	2,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,530	3,220	2,000
700 Property (Equipment & Furnishings)	270			
800 Other	275	1,000	875	2,000
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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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			2,000
442 Rental of Vehicles	540			
520 Insurance	545	1,621	1,621	2,000
626 Motor Fuel-not schoolbus	550	977	2,424	7,000
700 Property (Equipment & Furnishings)	555			32,000
800 Other	560	23,577	3,846	5,000
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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	84,230	60,306	139,100

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,303,872	2,674,270	3,089,251
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	808,380	809,411	790,000
1612 Student School Lunches (Breakfast)	25	36,141	40,665	43,816
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	171,813	157,043	10,195
1990 Miscellaneous	55	3,972	3,023	
3000 STATE SOURCES				
3203 School Food Assistance	65	201,959	291,102	29,000
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,700,754	1,594,632	1,891,649
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	5,226,891	5,570,146	5,853,911
TOTAL EXPENDITURES & TRANSFERS	175	2,552,621	2,480,895	3,841,000
UNENCUMBERED CASH BALANCE JUNE 30	190	2,674,270	3,089,251	2,012,911

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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	853,704	803,407	1,100,000
200 Employee Benefits				
210 Insurance	295	88,438	103,086	150,000
220 Social Security	300	61,544	58,159	75,000
290 Other	305	749	5,462	6,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	32,699	32,130	50,000
600 Supplies				
630 Food & Milk	325	1,303,730	1,229,690	1,500,000
680 Miscellaneous Supplies	330	37,352	113,468	150,000
700 Property (Equipment & Furnishings)	335	64,405	25,493	650,000
800 Other	340	110,000	110,000	160,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	2,552,621	2,480,895	3,841,000

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	253,505	241,147	129,812
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25			21,235
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	80,000	0	100,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	333,505	241,147	251,047
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			20,000
120 NonCertified	215			10
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			5,000
290 Other	230			500
300 Purchased Professional and Technical Services	235		1,617	40,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	65,519	82,214	75,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	26,839	27,504	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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	92,358	111,335	190,510
UNENCUMBERED CASH BALANCE JUNE 30	190	241,147	129,812	60,537

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	59,158	80,889	55,437
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	127,000	127,000	127,000
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	50,000	0	100,000
5208 Transfer From Supplemental General	50	100,000	100,000	100,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	336,158	307,889	382,437
TOTAL EXPENDITURES & TRANSFERS	175	255,269	252,452	292,000
UNENCUMBERED CASH BALANCE JUNE 30	190	80,889	55,437	90,437

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	205,292	200,462	225,000
120 NonCertified	215	12,556	11,525	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	10,082	11,762	13,000
220 Social Security	225	16,402	15,979	17,500
290 Other	230	202	484	500
300 Purchased Professional and Technical Services	235	3,329	3,227	5,000
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	4,411	5,385	6,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,241	2,598	5,000
700 Property (Equipment & Furnishings)	270	754	1,030	5,000
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	255,269	252,452	292,000

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,357,886	3,031,265	2,875,062
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	
1900 Other Revenue From Local Source	15	281,287	244,994	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*	55	1,031,398	1,086,576	1,000,000
4570 Medicaid	60	249,815	211,389	225,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	5,232,259	5,729,814	5,238,100
5208 Transfer From Supplemental General	80	2,888,488	2,700,000	2,700,000
5253 Transfer From Contingency Reserve	85	274,590	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	13,315,723	13,004,038	12,288,162
TOTAL EXPENDITURES & TRANSFERS	175	10,284,458	10,128,976	11,534,150
UNENCUMBERED CASH BALANCE JUNE 30	190	3,031,265	2,875,062	754,012

* This would include regular allocations.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,091,095	3,256,065	3,500,000
120 NonCertified	215	2,336,081	2,162,870	2,400,000
200 Employee Benefits				
210 Insurance (Employee)	220	572,404	714,366	800,000
220 Social Security	225	409,109	392,676	450,000
290 Other	230	23,143	41,330	55,000
300 Purchased Professional and Tech Services	235	11,690	9,685	15,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)*	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	16,477	17,938	25,000
600 Supplies				
610 General Supplemental(Teaching)	260	21,312	18,611	50,000
644 Textbooks	265	1,574	4,316	5,000
650 Supplies (Technology Related)	267	4,058	5,549	6,000
680 Miscellaneous Supplies	270	1,611	828	2,000
700 Property (Equipment & Furnishings)	275	6,021	5,251	20,000
800 Other	280	343	73	2,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,385,453	1,265,741	1,500,000
120 NonCertified	290	336,015	373,966	400,000
200 Employee Benefits				
210 Insurance (Employee)	295	135,747	164,055	175,000
220 Social Security	300	124,909	118,147	150,000
290 Other	305	27,893	22,979	50,000
300 Purchased Professional and Tech Services	310	123,904	131,637	200,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	12,262	11,524	15,000
600 Supplies	320	23,479	22,013	30,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	135	8,962	10,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	249,810	311,797	325,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360	14,856	1,958	25,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	463		5,000
600 Supplies				
640 Books(not textbooks)and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	6,020	6,355	10,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	160,700	158,725	200,000
120 NonCertified	400	45,264	44,377	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	19,392	19,422	25,000
220 Social Security	410	14,284	14,541	20,000
290 Other	415	174	535	1,000
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	14,703	8,691	10,000
600 Supplies	435	3,289	4,527	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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	210	235	500
700 Property (Equipment & Furnishings)	845			
800 Other	850	274,590		
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	858	642	1,500
420 Cleaning	530	2,100	1,773	2,500
430 Repairs & Maintenance	535	488	319	1,000
440 Rentals	540			
490 Other	545		302	500
500 Other Purchased Services	550		93	100
600 Supplies				
610 General Supplies	555	2,393	2,254	15,000
620 Energy				
621 Heating	560			
622 Electricity	565	6,492	7,103	10,000
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	627,225	544,452	650,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
200 Employee Benefits				
210 Insurance	640	58,974	110,092	125,000
220 Social Security	645	44,588	38,491	50,000
290 Other	650	2,471	6,368	10,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	18,023	33,651	35,000
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670		5,908	10,000
520 Insurance	675	10,132	10,132	15,000
590 Other Purchased Services	680	14	26	
600 Supplies				
626 Motor Fuel	685	25,098	29,271	35,000
680 Miscellaneous Supplies	690	17,132	18,354	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			15,000
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			1,000
220 Social Security	873			1,000
290 Other	880			50
300 Purchased Professional and Tech Services	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
5200 TRANSFER TO:				
930 General Fund	855	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxx	10,284,458	10,128,976	11,534,150

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

CAREER AND POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	423,853	408,421	91,651
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	xxxxxxxxxxxxx	
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	13,279	12,411	12,573
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	20,000	25,043	100,000
5208 Transfer From Supplemental General	140	560,000	300,000	600,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	1,017,132	745,875	804,224
TOTAL EXPENDITURES & TRANSFERS	175	608,711	654,224	684,500
UNENCUMBERED CASH BALANCE JUNE 30	190	408,421	91,651	119,724

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	457,813	480,378	500,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	18,546	33,576	35,000
220 Social Security	225	33,630	35,288	40,000
290 Other	230	411	1,105	2,000
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	2,917	1,829	2,000
600 Supplies				
610 General Supplemental (Teaching)	255	45,356	48,797	50,000
644 Textbooks	260		482	500
650 Supplies (Technology Related)	263	3,186	2,893	5,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	46,852	49,876	50,000
800 Other	275			

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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			

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	xxxx	608,711	654,224	684,500

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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	XXXXXXXXXX	XXXXXXXXXX	4,855,793
5000 OTHER				
5206 Transfer from General Fund	07	2,955,416	3,025,416	XXXXXXXXXX
RESOURCES AVAILABLE	70	2,955,416	3,025,416	4,855,793
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,897,672	1,942,619	3,117,905
2100 Student Support				
200 Employee Benefits	80	238,798	244,454	392,348
2200 Instructional Support				
200 Employee Benefits	85	147,475	150,968	242,304
2300 General Administration				
200 Employee Benefits	90	41,671	42,658	68,467
2400 School Administration				
200 Employee Benefits	95	208,652	213,594	342,819
2500 Central Services				
200 Employee Benefits	100	55,562	56,878	91,289
2600 Operations & Maintenance				
200 Employee Benefits	105	204,219	209,056	335,535
2700 Student Transportation Services				
200 Employee Benefits	110	94,574	96,813	155,385
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	66,793	68,376	109,741
TOTAL EXPENDITURES	175	2,955,416	3,025,416	4,855,793
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,972,592	1,993,703	1,055,703
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	2,972,592	1,993,703	
TOTAL EXPENDITURES & TRANSFERS	175	978,889	938,000	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,993,703	1,055,703	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	204,299		
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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 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			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional and Tech Services	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional and Tech Services	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
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	0	938,000	0
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	274,590	0	
954 Career and Postsecondary 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	500,000	0	0
TOTAL EXPENDITURES & TRANSFERS*	xxxx	978,889	938,000	0

* Enter on Code 53, Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	880,098	1,155,858	866,350
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	115,150	115,062	
1911 Fines	10	7,226	184	
1942 Rental Fees & Books	15	227,616	223,617	
1990 Miscellaneous	20	173,794	174,266	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	200,000	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,603,884	1,668,987	
EXPENDITURES:				
1000 Instruction				
600 Supplies				
644 Textbooks	75	269,635	575,818	
645 Workbooks	80		49,815	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	2,541	5,408	
650 Supplies (Technology Related)	93	1,981		
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	114,707	100,226	
682 Musical Instruments	100	2,452	2,517	
683 Other Material & Supplies	105	2,185	64,332	
684 Other	110	54,525	4,521	
5200 TRANSFER TO:				
930 General Fund	125	0	0	0
TOTAL EXPENDITURES	175	448,026	802,637	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,155,858	866,350	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	22,408	89,002	156,280
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	104,139	101,555	
1790 Donations/Fundraisers/Other	55	150,641	219,371	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	424,232	267,552	
RESOURCES AVAILABLE	170	701,420	677,480	
TOTAL EXPENDITURES & TRANSFERS	175	612,418	521,200	
UNENCUMBERED CASH BALANCE JUNE 30	190	89,002	156,280	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.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215	13,483	2,040	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	177,173	263,941	
600 Supplies	235	144,668	58,643	
700 Property (Equipment & Furnishings)	240	93,631	99,867	
800 Other	245	183,463	65,477	
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		5,302	
800 Other	280		25,930	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	612,418	521,200	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	4,259,437	5,106,726	5,540,494	5,540,494
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2014 \$	05	52,454			
2015 \$	10	2,000,477	157,765		
2016 \$	15		2,071,969	47,845	47,845
2017 \$	20			920,831	
1140 Delinquent Tax	25	52,489	52,535	44,185	66,245
1510 Interest on Idle Funds(a)	30				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	261,702	302,686	355,794	355,794
July - December Estimate	60				177,897
2450 Recreational Vehicle Tax	65			6,256	6,256
July - December Estimate	66				3,128
2460 Commercial Vehicle Tax	67			20,981	20,981
July - December Estimate	68				10,491
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	3,470,330	5,662,278	5,592,243	5,592,243
July - December Estimate*	77				4,000,000
3217 State Aid (after 7/1/15 and prior 6/30/16)	78			0	0
July - December Estimate*	79				
3217 State Aid (after July 1, 2016)	83			0	0
July - December Estimate*	84				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	10,096,889	13,353,959	12,528,629	15,821,374
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	1,534,200	3,638,184	3,527,085	
890 Bond Fees	90		281		
831 Principal	95	3,455,963	4,175,000	4,030,000	
TOTAL EXPENDITURES	100	4,990,163	7,813,465	7,557,085	7,557,085
832 Interest Due July-December	105				2,468,005
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,160,000
990 Cash Basis Reserve	120				2,600,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	16,785,090
UNENCUMBERED CASH BALANCE JUNE 30	190	5,106,726	5,540,494	4,971,544	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			963,716
	200	Delinquent Tax			48,186
	205	Amount of 2017 Tax to be Levied			1,011,902

(a) Interest on Bond Proceeds not Bond and Interest Levy.

* July - December estimate must be entered manually.

BOND AND INTEREST (USD) #2	Code 63 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2015-2016 Actual (1)	2016-2017 Actual (2)	2017-2018 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2014 \$	05				
2015 \$	10				
2016 \$	15		0	0	0
2017 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds(a)	30				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			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
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			0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/16)	78			0	0
July - December Estimate*	79				
3217 State Aid (after July 1, 2016)	83			0	0
July - December Estimate*	84				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	0	0	0	0
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
TOTAL EXPENDITURES	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2017 Tax to be Levied			0

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

Use this form only if bond issues have levies based on different assessed valuations.

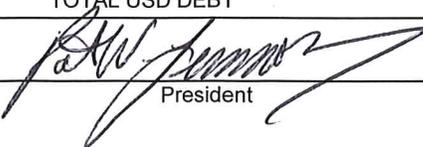
NOTICE OF HEARING 2017-2018 BUDGET

The governing body of Unified School District 261 will meet on the 21st day of August, 2017 at 7:00 PM, at 1745 West Grand Ave, Haysville KS 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 Administration Building and will be available at this hearing.

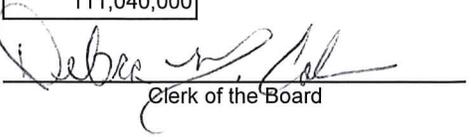
The Amount of 2017 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2017-2018 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2015-2016 Actual		2016-2017 Actual		PROPOSED BUDGET 2017-2018		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2017 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	44,259,951	20.000	36,748,023	20.000	36,686,147	2,530,811	20.000
Supplemental General (LOB)	08	11,069,181	15.451	10,875,569	12.370	12,145,649	3,063,717	21.005
Bilingual Education	14	207,513		151,815		265,000		
Capital Outlay	16	2,454,913	5.248	2,488,742	8.000	2,945,000	1,166,837	8.000
Driver Training	18	84,230		60,306		139,100		
Food Service	24	2,552,621		2,480,895		3,841,000		
Professional Development	26	92,358		111,335		190,510		
Parent Education Program	28	255,269		252,452		292,000		
Special Education	30	10,284,458		10,128,976		11,534,150		
Career and Postsecondary Education	34	608,711		654,224		684,500		
Federal Funds	07	1,170,842		1,041,202		909,825		
At Risk (4Yr Old)	11	398,577		381,891		516,000		
At Risk (K-12)	13	5,857,412		5,810,664		6,418,623		
KPERS Special Retirement Contribution	51	2,955,416		3,025,416		4,855,793		
Contingency Reserve	53	978,889		938,000				
Textbook & Student Material Revolving	55	448,026		802,637				
Activity Fund	56	612,418		521,200				
DEBT SERVICE								
Bond and Interest #1	62	4,990,163	15.374	7,813,465	15.668	7,557,085	1,011,902	6.938
TOTAL USD EXPENDITURES	100	89,280,948	56.073	84,286,812	56.038	88,980,382	7,773,267	55.943
Less: Transfers	105	28,019,384	xxxxxx	18,509,779	xxxxxx	15,538,100	xxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	61,261,564	xxxxxx	65,777,033	xxxxxx	73,442,282	xxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	7,368,328	xxxxxx	7,506,301	xxxxxx	7,773,267	xxxxxxx	xxxxxxx
TOTAL TAXES LEVIED	125	7,368,328		7,506,301		7,773,267		
Assessed Valuation - General Fund	128	\$118,865,117		\$121,362,592		\$126,540,565		
Assessed Valuation - All Other Funds	130	\$138,010,377		\$140,612,571		\$145,854,673		
Outstanding Indebtedness, July 1		2015		2016		2017		
General Obligation Bonds	135	86,135,000		112,575,000		108,395,000		
Lease Purchase Principal	153	3,210,000		2,920,000		2,645,000		
TOTAL USD DEBT	155	89,345,000		115,495,000		111,040,000		

* Tax Rates are expressed in Mills
 ** Sponsoring District Only



 President



 Clerk of the Board



Budget Certificate 2017-18 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:



Date: August 21, 2017



2017-18 Budget



USD 261

**Budget Authority and Revenue
Worksheets**

2017-2018
 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 6/30/2017 *	\$0	\$0	\$0	\$0	\$0
2. 2016 Actual Taxes Levied*	\$1,743,816	\$1,127,093	\$2,208,140	\$0	\$0
3. Less: percent of delinquent taxes (3a) <u>4.000</u>	\$69,753	\$45,084	\$88,326	\$0	\$0
4. Less: Jan. 20, 2017 Taxes received**	\$930,651	\$601,823	\$1,178,761	\$0	\$0
5. Less: Mar. 20, 2017 Taxes received**	\$32,701	\$21,129	\$41,414	\$0	\$0
6. Less: June 5, 2017 Taxes received**	\$672,504	\$434,896	\$851,794	\$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)	\$1,705,609	\$1,102,932	\$2,160,295	\$0	\$0
11. 2016 taxes receivable (taxes in process of collection 6/30/2017)(Line 2 less Line 10)	\$38,207	\$24,161	\$47,845	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2017 to 12-31-2018) (Line 3 x 75%)	\$52,315	\$33,813	\$66,245	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	93.809 %	93.856 %	93.833 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2017 tax dollars:	=	Jan. 20, 2018	52.000	Sept. 20, 2018	7.000
		Mar. 20, 2018	3.000	Oct. 31, 2018	2.000
		June 5, 2018	36.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		91.000		
3. 2017 General Fund Assessed Valuation	=		\$126,540,565	TOTAL	100.000
4. 2017-2018 Tax Levied (20 mills x 2017 General Fund Assessed Valuation***)	=		\$2,530,811		(Must total 100%)
5. 2017-2018 Est. Tax Levy to be received 1-1-2018 to 6-30-2018 (Line 2 x Line 4)	=		\$2,303,038		

*Amounts are available from the County Treasurer. **These Jan.-June, 2017 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.

2017-2018
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 6/30/2017 *	\$0	\$0	\$0	\$0
2. 2016 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, 2017 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2017 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2017 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. 2016 taxes receivable (taxes in process of collection 6/30/2017)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2017 to 12-31-2018) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
(13) Estimated Motor Vehicle Property Tax* 7/1/2017 to 6/30/2018	\$826,799	(14) Estimated Recreational Vehicle Property Tax* 7/1/2017 to 6/30/2018	\$14,581	(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2017 to 6/30/2018
(16) Estimated 16/20M Tax* 7/1/2017 to 6/30/2018	\$2,483	(17) Estimated Commercial Vehicle Tax* 7/1/2017 to 6/30/2018	\$48,902	
(18) 2015 DELINQUENT TAX PERCENTAGE				

Percent Uncollected* = 4.0000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2017 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.

2017-2018
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 6/30/2017 *	\$0	\$0	\$0	\$0	\$0
2. 2016 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, 2017 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2017 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2017 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. 2016 taxes receivable (taxes in process of collection 6/30/2017)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2017 to 12-31-2018) (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, 2017 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.

2017-2018
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 6/30/2017 *	\$0	\$0	\$0	\$0	\$0
2. 2016 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, 2017 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2017 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2017 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. 2016 taxes receivable (taxes in process of collection 6/30/2017)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2017 to 12-31-2018) (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, 2017 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

2017-2018 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL FUND —SPECIAL EDUCATION AID

(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>90.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>160.0</u> times .4 =	<u>64.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>154.0</u>
4. Estimated State Aid due from 7-1-2017 to 6-30-2018 (Line 3 x \$28,250)	<u>\$4,350,500</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>\$700,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$30,000</u>
7. Insurance	<u>\$10,000</u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u></u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$100,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u></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>\$922,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u></u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$922,000</u>
16. Total Estimated Transportation Aid (7-1-2017 to 6-30-2018) (Line 15 x 80%)	<u>\$737,600</u>
17. Estimated Catastrophic State Aid (7-1-2017 to 6-30-2018)	<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) (7-1-2017 to 6-30-2018)	<u></u>
20. Total Estimated Special Education Aid (7-1-2017 to 6-30-2018) (Line 4+16+17+18+19)	<u>\$5,238,100</u>

Form 148
2017-18 Estimated General State Aid

1. 2017-18 General Fund Budget (Form 150, Line 20)	=	<u>\$36,686,147</u>
2. Estimated Local Effort		
a. 2017-18 Mineral Production Tax (General Fund)	=	<u>\$0</u>
b. 2017-18 Federal Impact Aid PL 382 (formerly PL 874)*	=	<u>\$0</u>
c. 2017-18 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
d. 6-30-2017 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
e. 2017-18 Special Education State Aid	=	<u>\$5,238,100</u>
f. 2017-18 Extraordinary Need State Aid (General Fund)	=	<u>\$0</u>
g. 2017-18 Miscellaneous Revenue (General Fund)	=	<u>\$0</u>
3. TOTAL (2a+2b+2c+2d+2e+2f+2g)	=	<u>\$5,238,100</u>
4. 2017-18 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	=	<u>\$31,448,047</u>

*Only deduct 70% of the estimated 2017-18 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

**USD Form 150
2017-2018
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 21

1. 2017-18 Adjusted FTE enrollment (Excludes 4 yr old at-risk.) (from Table I or Table IV)		=	<u>5,424.1</u>
2. Estimated 9-20-2017 4yr old at risk FTE enrollment (f) (Must be approved.) (At-risk students count as .5 FTE)	<u>75.0</u> + <u>0.0</u>	=	<u>75.0</u>
3. 2017-18 Total Adjusted FTE Enrollment including 4 yr old at risk (Line 1 + Line 2)		=	<u>5,499.1</u>
4. Estimated 9-20-2017 weighted low enrollment and high enrollment. (from line 3)	<u>5,499.1</u> x <u>0.035040</u> factor (from Table II)	=	<u>192.7</u>
5. Estimated 2017-18 Bilingual Weighting (a) (b)		=	<u>53.7</u>
A. (9/20/17 Contact Hrs <u>350.0</u> + 2/20/18 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>23.0</u>
B. (9/20/17 ELL Headcount <u>290</u> + 2/20/18 ELL Hdct <u>0</u>) x .185		=	<u>53.7</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2017-18 weighted Career Technical Education (CTE) weighting (c) (9/20/17 CTE contact hrs <u>1,200.0</u> + 2/20/18 contact hrs <u>0.0</u>) / 6 x 0.5		=	<u>100.0</u>
7. Estimated 2017-18 At-Risk Student weighting (d)			
A. 9/20/17 Hdct <u>5,575</u> + 2/20/18 Hdct <u>0</u> x 10%		=	<u>558</u>
B. 9/20/17 Free Lunch <u>2,730</u> + 2/20/18 Free Lunch <u>0</u>		=	<u>2,730</u>
C. 2017-18 Adjusted Free Lunch Headcount (Max 7A or 7B)	<u>2,730</u> x 0.484	=	<u>1321.3</u>
8. Estimated 2017-18 High-Density At-Risk Student Weighting (from Table VI, Line 2)		=	<u>267.0</u>
9. Estimated 2017-18 School Facilities Weighting (e) 9/20/17 School Facilities FTE <u>600.0</u> + 2/20 School Facilities FTE <u>0.0</u> x 0.25		=	<u>150.0</u>
10. Estimated 2017-18 Transportation Weighting (Table III, Line 6)	<u>1,067,004</u> ÷ \$4,006	=	<u>266.4</u>
11. Estimated 2017-18 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$4,006	=	<u>0.0</u>
12. Estimated Special Education weighting. Amount of Sp. Ed. Funding (g)	<u>5,238,100</u> ÷ \$4,006	=	<u>1,307.6</u>
13. Estimated Declining Enrollment weighting. Amount approved by Board of Tax Appeals.	<u>0</u> x .50 ÷ \$4,006	=	<u>0.0</u>
14. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
15. Estimated 2017-18 Virtual State Aid (Table V, Line 4)		=	<u>\$0</u>
16. Estimated 2017-2018 operating budget. (Lines 3 through 14 times BASE + Line 15)	<u>9,157.8</u> x \$4,006 + 0	=	<u>\$36,686,147</u>
17. Estimated Cost of Living weighting (Must have 31% LOB) (maximum allowed for this district) (Amt district will use, up to the maximum)	<u>\$0</u> ÷ \$4,006	=	<u>0.0</u>
18. Total 2017-2018 operating budget. (Include Cost of Living and FHSU)	<u>9,157.8</u> x \$4,006 + 0	=	<u>\$36,686,147</u>
19. 2017-18 Extraordinary Need State Aid (General Fund)		=	<u>\$0</u>
20. Total General Fund Budget Authority (Form 150 Line 18 + Line 19)		=	<u>\$36,686,147</u>

Local Option Budget -- See Form 155

21. Estimated 2017-2018 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 11 + 13 + 17) = 7850.2 x 4490 = \$35247398 + <u>5,238,100</u> (Spec Ed)		=	<u>\$40,485,498</u>
--	--	---	---------------------

TABLE I - Declining Enrollment Calculation

	USD#	261
1. September 20, 2016, FTE enrollment (Excludes 4 yr old at risk students; excludes Kindergarten.)		= 5,031.1
2. September 20, 2015, FTE enrollment (Excludes 4 yr old at risk students; excludes Kindergarten.)		= 4,945.4
3. FTE adjusted enrollment for budget purposes (higher of line 1 or 2).		= 5,031.1
4. Total FTE adjusted enrollment including Kindergarten FTE to fund as 1.0. (Goes to page 1, line 1 if no military provision; see Table IV.)		= 5,424.1

TABLE II - Low and High Enrollment Weighting

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]÷3642.4} - 1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]÷3642.4} - 1
1622 and over	0.03504

'E' is 2017-2018 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

{[5406 - 1.237500 (954.0 - 300)]÷3642.4}-1
 {[5406 - 1.237500 (654.0)]÷3642.4}-1
 {[5406 - 809.325]÷3642.4}-1
 {4597.675÷3642.4} - 1
 1.261991-1
 0.261991

TABLE III - Transportation Weighting

1. Area of district in square miles 9-20-2017		= 36.0
2. All public pupils transported or for whom transportation is being made available 9-20-2017 who reside in the district 2.5 miles or more (Estimated)	2,000.0 + 2-20-18 0.0	= 2,000.0
3. Index of density = Line 2	2,000.0 divided by Line 1 36.0	= 55.56
4. Using index of density (Line 3), determine transportation weighting factor.		= 0.1258
5. Estimated weighted FTE for transportation. 9-20-2017 number of resident students over 2.5 miles (line 2) 2,000.0 x 0.1258 factor (Line 4) (to Line 10, Page 1)		= 251.6
6. Take higher of 2017-18 Trans. State Aid 1,007,910 or 2016-17 Trans. State Aid 1,067,004 (to Line 10, Page 1)		= 1,067,004

TABLE IV - 2017 Senate Bill 19 Military Provision

	USD#	261
1. Does the district qualify for the Military Provision (for declining enrollment)?	NO	
2. 2014-15 Audited FTE enrollment (excludes 4 yr old at-risk, Kindergarten and Virtual)		= 4,896.4
3. Estimated 2-20-2015 FTE of new students of military families, not enrolled on 9-20-2014. (Excludes 4 yr old at risk and Kindergarten) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	0.0	= 0.0
4. 2015-16 Audited FTE enrollment (excludes 4 yr old at-risk, Kindergarten and Virtual)		= 4,945.4
5. Estimated 2-20-2016 FTE of new students of military families, not enrolled on 9-20-2015. (Excludes 4 yr old at risk and Kindergarten) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	0.0	= 0.0
6. 2016-17 Audited FTE enrollment (excludes 4 yr old at-risk, Kindergarten and Virtual)		= 5,031.1
7. Estimated 2-20-2017 FTE of new students of military families, not enrolled on 9-20-2016. (Excludes 4 yr old at risk and Kindergarten) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	0.0	= 0.0
8. Sept. 20, 2014, FTE enrollment plus 2/20/15 Est. FTE (Excludes 4 yr old at risk, Kindergarten and virtual.)		= 4,896.4
9. Sept. 20, 2015, FTE enrollment plus 2/20/16 Est. FTE (Excludes 4 yr old at risk, Kindergarten and virtual.)		= 4,945.4
10. Sept. 20, 2016, FTE enrollment plus 2/20/17 Est. FTE (Excludes 4 yr old at risk, Kindergarten and virtual.)		= 5,031.1
11. 3 YR AVG FTE*: ($\frac{4,896.4}{\text{(line 8)}} + \frac{4,945.4}{\text{(line 9)}} + \frac{5,031.1}{\text{(line 10)}}$)/3= $\frac{4,957.6}{\text{(goes to line 11)}}$		= 0.0
* Excludes 4 yr old at risk, Kindergarten and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
12. 2017-18 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or 11).		= 5,031.1
13. 9/20/16 KDG Hdct as 1.0 393 + 2/20/17 Kindergarten Headcount as 1.0 0		= 393
14. Total FTE adjusted enrollment including Kindergarten FTE to fund as 1.0. (Goes to page 1, line 1 if eligible for military provision.)		= 5,424.1

TABLE V
Virtual Enrollment Weighting (K.S.A. 72-3715, 72-3716)

USD# 261

1. Estimated 9/20/2017 FTE enrollment for full-time students enrolled in virtual programs.	0.0 X	\$5,000	=	<u>0</u>
2. Estimated 9/20/2017 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	\$1,700	=	<u>0</u>
3. Estimated Virtual Credits* (19 years and older).	0.00 X	\$709	=	<u>0</u>
4. Estimated Virtual State Aid			=	<u>\$0</u>

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

TABLE VI
High At-Risk Weighting Calculation

USD# 261

1. Estimated 2017-18 Free Lunch Percentage (1B divided by 1A)			=	<u>48.97 %</u>
A. 9/20/17 + 2/20/18 Headcount (from Open page)		=	<u>5,575</u>	
B. 9/20/17 + 2/20/18 Free Lunch Headcount (from Open page)		=	<u>2,730</u>	
2. Estimated 2017-18 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>267.0</u>
A. USD Level (i or ii)			=	<u>267.0</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>267.0</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>0.0</u>

Page 1 footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2017 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{350.0}{6} \times 0.395 = \underline{23.0417}$ (Record on Line 5)
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2017 and multiplying by factor of 0.185. Total headcount $290 \times 0.185 = \underline{53.6500}$ (Record on Line 5)
- (c) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2017 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{1,200.0}{6} = \underline{200.0000}$ (Record on Line 6)
- (d) USD must have an approved at-risk pupil assistance plan for the school district. The "adjusted free lunch" for districts guarantees the higher of 10% of their 9/20 plus 2/20 enrollment or 9/20 plus 2/20 free lunch headcount.
- (e) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that a bond election prior to **July 1, 2015** 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 on USD 207 and USD 475.
- (f) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (g) Comes from form 118 (line 20).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)

e) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 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 on USD 207 or USD 475.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-6448). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculating would be utilized.

Example #1: (For new buildings.)

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$281.5 \times 0.25 = 70.4 \times \$4,006 = \$282,022$

Example #2: (For new additions)

Total number of students in each new classroom _____
 Number of class periods (divide by) _____
 Full-time equivalent enrollment = _____

Example:	New classroom A = _____ 105 students for the day
	New classroom B = _____ 154 students for the day
	New classroom C = _____ 133 students for the day
	New classroom D = _____ 121 students for the day
	TOTAL = _____ 513
	divide by _____ 7 class periods
	= _____ 73.3 FTE

Weighting for above example: $73.3 \times 0.25 = 18.3 \times \$4,006 = \$73,310$

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget. Only eligible to schools that had a bond election prior to July 1, 2015 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 on USD 207 and USD 475.

Qualifying for Military Provision for Declining Enrollment (Goes to Table IV)

- | | |
|--|--------------|
| 1. Did the district receive Federal Impact Aid? | = <u>NO</u> |
| 2. Did the district have a military dependent student enrolled during the 2016-17 school year? | = <u>YES</u> |
| 3. Did the district decline in enrollment for 2016-17 school year compared to the 2015-16 school year? | = <u>NO</u> |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/18 Est. FTE Enrollment 0.0 \geq 25 or 1% of the 9/20/17 Est. FTE Enrollment 5,500.0 = NO

FORM 155
2017-2018 LOCAL OPTION BUDGET

- 1. Authorized percent for 2017-18 school year (Max 30%) = 30.00 %

- 2. Authorized percent due to Election to increase LOB authority (Max 33%)
Expires _____ = 0.00 %

- 3. As authorized by 2017 SB19, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)
School year it expires _____ Expires _____ 0.00 %

- 4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 30.00 %

- 5. COMPUTED LOB FOR 2017-2018
(2017-18 LOB Base General Fund \$ 40,485,498 X Line 4) \$ 12,145,649

- 6. ADOPTED LOB FOR 2017-2018 IF LESS THAN Line 5..... \$ _____

ESTIMATED FOOD SERVICE REVENUE

2017-2018

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 7-1-2017 to 6-30-2018
LUNCHES									
Paid Elem	1.	100,000	.5900	\$59,000	.0400	\$4,000	2.35	\$235,000	\$298,000
Jr. High	2.	100,000	.5900	\$59,000	.0400	\$4,000	2.55	\$255,000	\$318,000
Sr. High	3.	100,000	.5900	\$59,000	.0400	\$4,000	2.70	\$270,000	\$333,000
Free	4.	350,000	3.4500	\$1,207,500	.0400	\$14,000			\$1,221,500
Reduced	5.	75,000	3.0500	\$228,750	.0400	\$3,000	0.40	\$30,000	\$261,750
Adult	6.	2,746					3.50	\$9,611	\$9,611
TOTAL	7.	727,746		\$1,613,250		\$29,000		\$799,611	\$2,441,861
BREAKFAST									
Paid Elem	8.	25,665	.2900	\$7,443			1.15	\$29,515	\$36,958
Jr. High	9.	3,925	.2900	\$1,138			1.15	\$4,514	\$5,652
Sr. High	10.	2,936	.2900	\$851			1.15	\$3,376	\$4,227
Free	11.	139,671	1.7100	\$238,837					\$238,837
Reduced	12.	21,369	1.4100	\$30,130			0.30	\$6,411	\$36,541
Adult	13.	292					2.00	\$584	\$584
TOTAL	14.	193,858		\$278,399				\$44,400	\$322,799
SNACKS									
Paid Elem	15.		.0700	\$0				\$0	\$0
Jr. High	16.		.0700	\$0				\$0	\$0
Sr. High	17.		.0700	\$0				\$0	\$0
Free	18.		.8600	\$0				\$0	\$0
Reduced	19.		.4300	\$0			0.15	\$0	\$0
Adult	20.			\$0				\$0	\$0
TOTAL	21.	0		\$0				\$0	\$0
KINDERGARTEN MILK									
Paid	22.		.1975	\$0				\$0	\$0
Free-Avg Dealer Cost	23.			\$0				\$0	\$0
TOTAL	24.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	25.	xxxxxxxxxxx		xxxxxxxxxxxxx			xxxxxxx		\$0
12 Months Total Income	26.	xxxxxxxxxxx		\$1,891,649		\$29,000		\$844,011	\$2,764,660

KANSAS STATE DEPARTMENT OF EDUCATION

USD# 261

2017-2018
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, 2017 to December 31, 2017

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 2016-2017 School Year Until March, 2018. For new levies made in 2017-2018
revenues will not be received until March, 2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2015 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)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	32.26%	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$2,137,266	42.82%	\$237,204	29.01%	\$4,183	\$0	\$713	\$14,030
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$726,463	14.56%	\$80,656	9.86%	\$1,422	\$0	\$242	\$4,770
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,127,297	42.62%	\$236,096	28.87%	\$4,164	\$0	\$709	\$13,964
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	\$4,991,026	100.00% (c)	\$553,955 (e)	100.00% (c)	\$9,769 (e)	\$0 (e)	\$1,664 (e)	\$32,764 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2017-2018.
- (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 2015 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

KANSAS STATE DEPARTMENT OF EDUCATION
2017-2018
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, 2018, to June 30, 2018

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 2016-2017 School Year Until March, 2018. For new levies made in 2017-2018
revenues will not be received until March, 2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2016 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	XXXXXXXXXXXX	32.34%	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$1,743,816	34.33%	\$93,667	23.23%	\$1,652	\$0	\$281	\$5,540
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,127,093	22.19%	\$60,544	15.02%	\$1,068	\$0	\$182	\$3,581
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,208,140	43.48%	\$118,633	29.42%	\$2,092	\$0	\$356	\$7,017
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>\$5,079,049</u>	<u>100.00% (c)</u>	<u>\$272,844 (e)</u>	<u>100.00% (c)</u>	<u>\$4,812 (e)</u>	<u>\$0 (e)</u>	<u>\$819 (e)</u>	<u>\$16,138 (e)</u>

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2017-2018.
- (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 2016 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

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
2017-2018**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2017 to 6/30/2018 (12 mo.) (No. of driver ed. pupils completing program) 250 x \$140 = \$35,000

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2017 to 6/30/2018 (12 mo.) (No. of motorcycle safety pupils completing program) _____ x \$70 = \$0

C. Estimated KPERs

1. KPERs State Aid for 2016-17 = \$3,025,416

2. Est. increase due to KPERs rate (Line 1 x 50.00%) = \$1,512,708

3. Est. KPERs State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 7.00 %) = \$317,669

4. Est. KPERs State Aid for 2017-18 (Line 1 + Line 2 + Line 3) = \$4,855,793

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2017-18 expenditures approved professional development program = 212,350

2. Total potential state aid (Line 1 X 0.5) = 106,175

3. Multiply legal maximum general fund budget X 0.005 = 183,848

4. Estimated state (lower of Lines 2 or 3) = 106,175

5. Estimated prorated state aid (Line 4 X 0.2) to be paid on June 15, 2018 = 21,235

**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 _____ 34,926.0 times amount per mile (\$.90 per mile) = _____ \$31,433

TOTAL = _____ \$31,433

Pro-ration 40% = _____ \$12,573

*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
2017-2018
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 2017-2018 bond and interest fund payments		=	<u>\$7,557,085</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>0.7400</u>	=	<u>\$5,592,243</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, 2017 through June 30, 2018) (Line 3 - (Line 4 + Line 5))		=	<u>\$5,592,243</u>

* 2017 SB19. Only if specified in LOB Resolution.

FORM 244
BOND AND INTEREST FUND #1
2017-2018
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections After July 1, 2015 but Before June 30, 2016)

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

1. Estimated 2017-2018 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, 2017 through June 30, 2018) (Line 3 - (Line 4 + Line 5))		=	<u>\$0</u>

* 2017 SB19. Only if specified in LOB Resolution.

FORM 246
BOND AND INTEREST FUND #1
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections After July 1, 2016)

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

1. Estimated 2017-2018 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, 2017 through June 30, 2018) (Line 3 - (Line 4 + Line 5))		=	<u>\$0</u>

* 2017 SB19. Only if specified in LOB Resolution.

2017-18 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)

2017-2018 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
Pat Lemmons	554-1580	plemmons@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. Chris Long
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. Accomplishments in the areas of learning services, human resources, facilities and infrastructure, community relationships and school finance make this a banner year for the district.

Angie Estell was named the Kansas Special Education Administrator of the Year. The Campus High School Wrestling Team finished second at the State Tournament as senior Boo Dryden was crowned state champion in his weight class. The Girls' Bowling Team finished second at the State Tournament as Taylor Cessna was crowned state champion. The Future Career and Community Leaders of America Knowledge Bowl Team earned national championship honors. The Business Professionals of America Network Design Team earned national championship status. Our district was able to win the KASB Publications Contest for the seventh consecutive year. Fourth grade students at Prairie Elementary School and Ruth Clark Elementary School earned Challenge Awards based upon their scores on the state math assessment. The Capturing Kids Hearts Program reviewed over 10,000 schools across the nation that had implemented Capturing Kids Hearts in order to identify the best schools. Of the 54 schools that were named Showcase Schools, Haysville USD 261 had four. Freeman Elementary School, Nelson Elementary School, Ruth Clark Elementary School, and Haysville West Middle School received this honor. Ruth Clark Elementary School was nominated to be a National Blue Ribbon School.

The voters of the district passed a \$59 million bond issue in 2015. The primary focus of the bond issue was providing safety and security for students and staff. The Transportation Building, Haysville High School/Tri-City, a new gym at Haysville West Middle School, a new restroom/concession stand building at Haysville West Middle School as well as replacement of the existing track. In addition, Oatville Elementary School received new windows, Rex Elementary School received new windows to replace the original glass block windows. Haysville Middle Schools received a new gym that will double as a safe room and received a secure entrance. Nelson Elementary School received new windows to replace the original glass block window and received a new gym floor. Prairie Elementary School received a secure entrance. Ruth Clark Elementary School received two safe rooms. Campus High School received several new classrooms along with two that will double as safe rooms. In addition, construction will be begin shortly on a new indoor pool and a tennis complex.

The district received some excellent financial news as the legislature approved additional funding for PK-12 funding. The Kansas Supreme Court is currently reviewing the legislation to ensure that it provides for an adequate education.

Challenges

With the School Finance Lawsuit nearly resolved, the district continues to face financial struggles. The current year increase in funding is just the beginning of the solution that the Supreme Court will likely mandate. This year one fix is nowhere near what the total adequacy amount should be. Until the Court rules, the district will still be in limbo regarding its finances beyond this year.

The construction crews did a nice job of making sure that we could open the school year on time. There are several minor construction issues that are rapidly nearing completion. Our bond construction projects should be completed next year.

The district continues to attract parents who would like to enroll their children in our schools. Enrollment continues to grow and the district is up to this challenge.

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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	31,649,979	52%	32,930,277	50%	4%	33,957,392	46%	3%
Student Support Services	4,569,024	7%	4,502,883	7%	-1%	5,517,948	8%	23%
Instructional Support Services	3,733,671	6%	3,770,302	6%	1%	4,227,414	6%	12%
Administration & Support	5,507,461	9%	5,893,648	9%	7%	7,543,682	10%	28%
Operations & Maintenance	4,729,732	8%	5,053,383	8%	7%	6,094,835	8%	21%
Transportation	2,423,555	4%	2,767,598	4%	14%	3,326,135	5%	20%
Food Services	2,619,414	4%	2,549,271	4%	-3%	3,950,741	5%	55%
Capital Improvements	695,067	1%	102,642	0%	-85%	645,000	1%	528%
Debt Services	5,313,973	9%	8,199,774	12%	54%	7,952,085	11%	-3%
Other Costs	19,688	0%	7,255	0%	-63%	27,050	0%	273%
Total Expenditures*	61,261,564	100%	65,777,033	100%	7%	73,242,282	100%	11%
Amount per Pupil	\$11,696		\$12,324		5%	\$13,563		10%
Current Expenditures**	53,816,488	100%	55,474,826	100%	3%	62,740,197	100%	13%
Amount per Pupil	\$10,274		\$10,394		1%	\$11,619		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	31,359,535	51%	32,684,480	50%	-1%	33,657,392	46%	-4%
Instruction*** (Current Expenditures)	31,359,535	58%	32,684,480	59%	1%	33,657,392	54%	-5%

* 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, Career and Postsecondary 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.

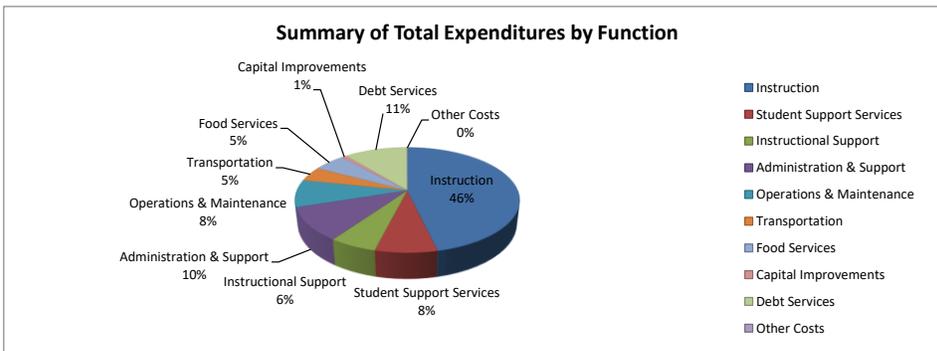
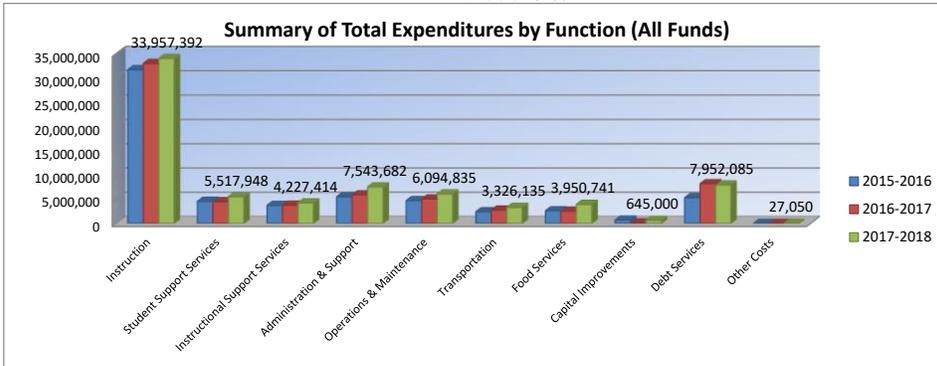
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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:

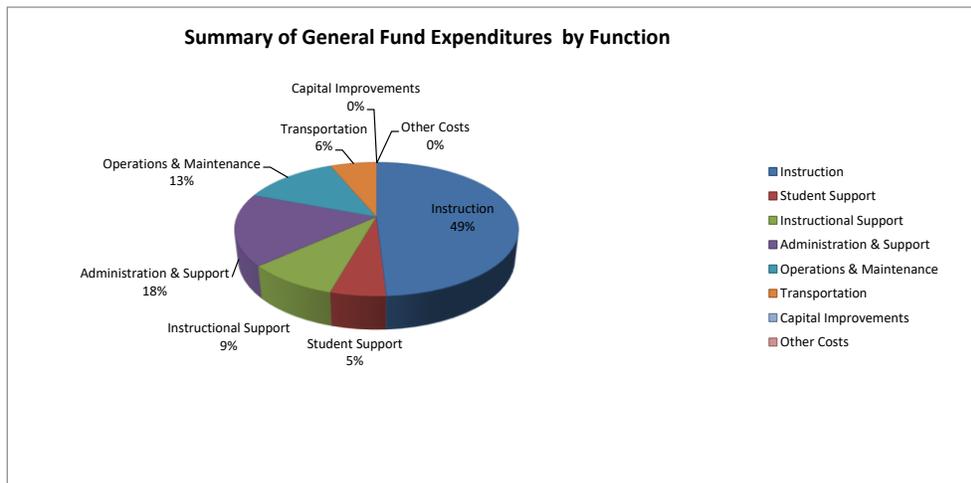
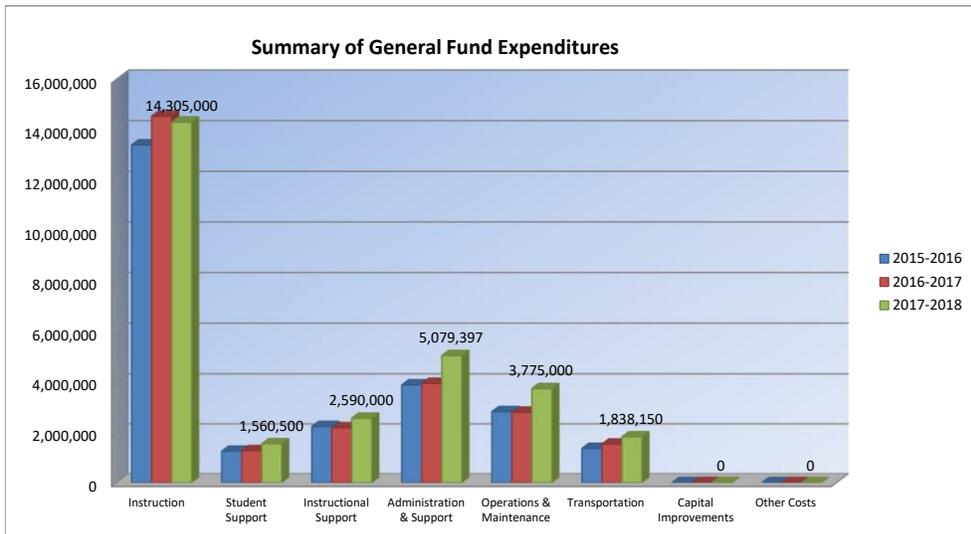
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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



**Summary of General Fund Expenditures
by Function**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	13,397,627	53%	14,533,506	55%	8%	14,305,000	49%	-2%
Student Support	1,264,577	5%	1,282,870	5%	1%	1,560,500	5%	22%
Instructional Support	2,253,916	9%	2,204,465	8%	-2%	2,590,000	9%	17%
Administration & Support	3,922,360	16%	3,981,498	15%	2%	5,079,397	17%	28%
Operations & Maintenance	2,850,527	11%	2,826,079	11%	-1%	3,775,000	13%	34%
Transportation	1,374,638	5%	1,547,826	6%	13%	1,838,150	6%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	25,063,645	100%	26,376,244	100%	5%	29,148,047	100%	11%
Amount per Pupil	\$4,785		\$4,942		3%	\$5,398		9%

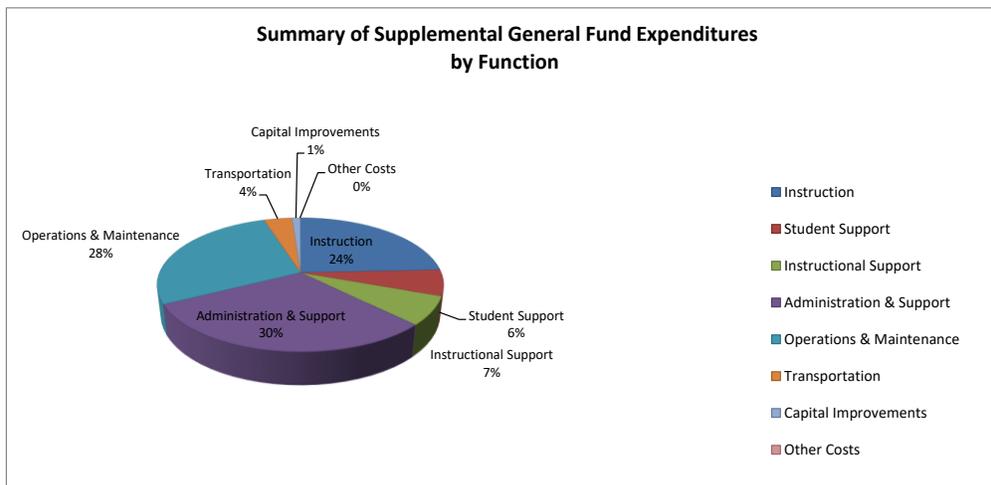
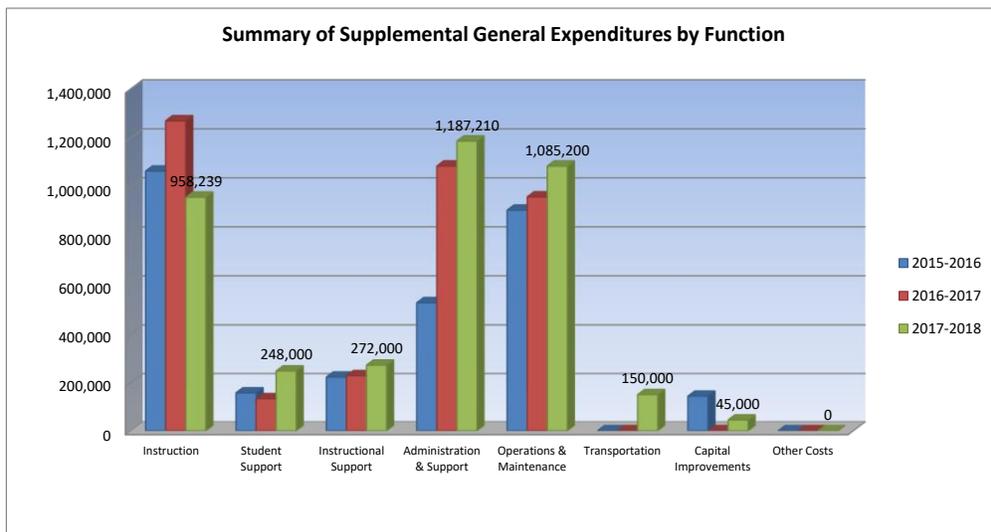
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



Summary of Supplemental General Fund Expenditures by Function

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,064,611	35%	1,269,766	35%	19%	958,239	24%	-25%
Student Support	157,234	5%	133,037	4%	-15%	248,000	6%	86%
Instructional Support	222,629	7%	228,345	6%	3%	272,000	7%	19%
Administration & Support	527,607	17%	1,085,105	30%	106%	1,187,210	30%	9%
Operations & Maintenance	905,189	30%	959,316	26%	6%	1,085,200	28%	13%
Transportation	0	0%	0	0%	0%	150,000	4%	0%
Capital Improvements	143,423	5%	0	0%	-100%	45,000	1%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,020,693	100%	3,675,569	100%	22%	3,945,649	100%	7%
Amount per Pupil	\$577		\$689		19%	\$731		6%

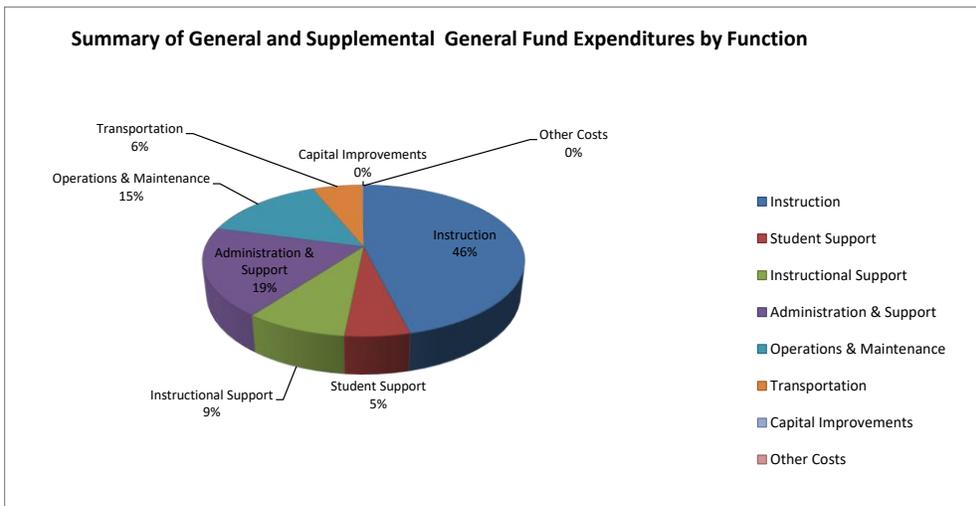
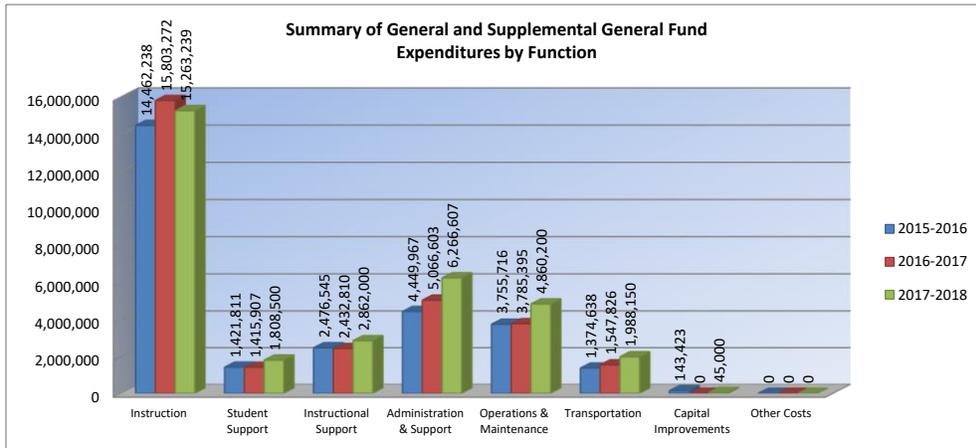
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



Summary of General and Supplemental General Fund Expenditures by Function

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	14,462,238	51%	15,803,272	53%	9%	15,263,239	46%	-3%
Student Support	1,421,811	5%	1,415,907	5%	0%	1,808,500	5%	28%
Instructional Support	2,476,545	9%	2,432,810	8%	-2%	2,862,000	9%	18%
Administration & Support	4,449,967	16%	5,066,603	17%	14%	6,266,607	19%	24%
Operations & Maintenance	3,755,716	13%	3,785,395	13%	1%	4,860,200	15%	28%
Transportation	1,374,638	5%	1,547,826	5%	13%	1,988,150	6%	28%
Capital Improvements	143,423	1%	0	0%	-100%	45,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	28,084,338	100%	30,051,813	100%	7%	33,093,696	100%	10%
Amount per Pupil	\$5,362		\$5,631		5%	\$6,128		9%

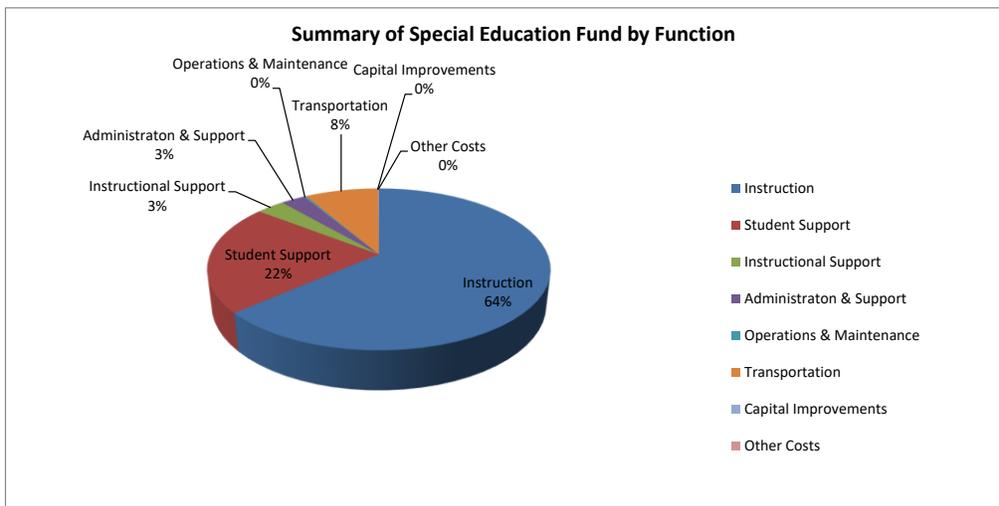
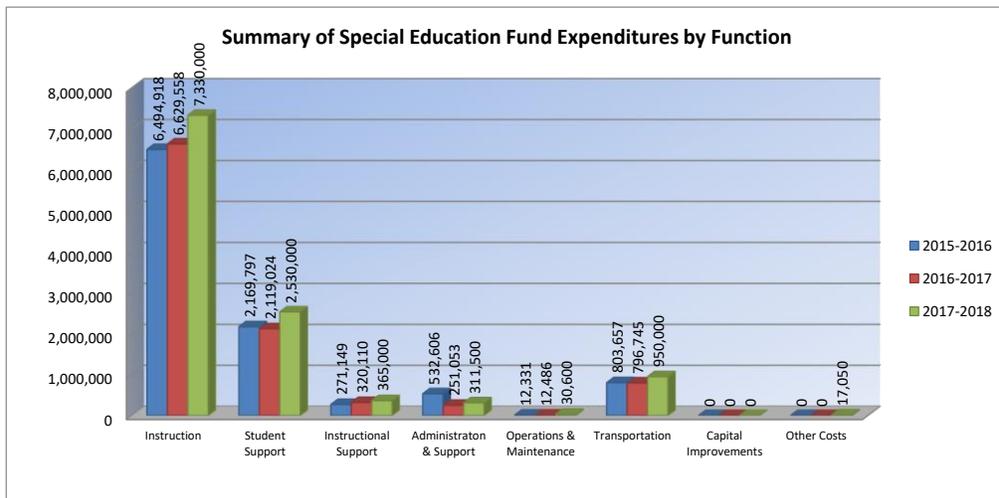
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Summary of Special Education Fund by Function

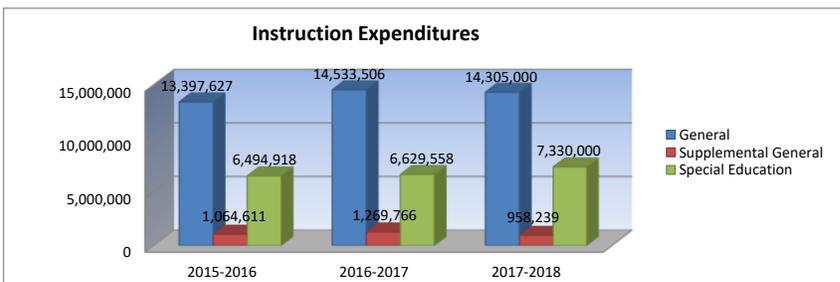
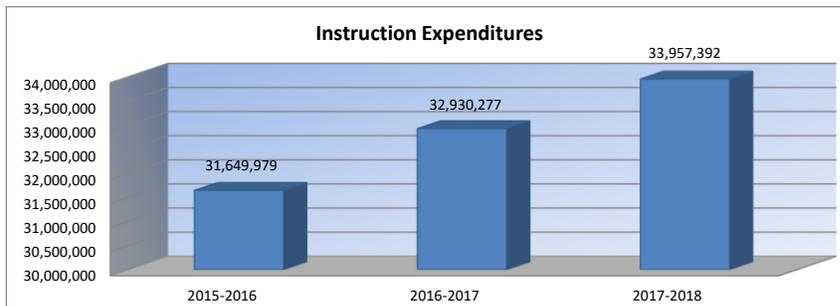
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	6,494,918	63%	6,629,558	65%	2%	7,330,000	64%	11%
Student Support	2,169,797	21%	2,119,024	21%	-2%	2,530,000	22%	19%
Instructional Support	271,149	3%	320,110	3%	18%	365,000	3%	14%
Administraton & Support	532,606	5%	251,053	2%	-53%	311,500	3%	24%
Operations & Maintenance	12,331	0%	12,486	0%	1%	30,600	0%	145%
Transportation	803,657	8%	796,745	8%	-1%	950,000	8%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	17,050	0%	0%
Total Expenditures	10,284,458	100%	10,128,976	100%	-2%	11,534,150	100%	14%
Amount per Pupil	\$1,963		\$1,898		-3%	\$2,136		13%

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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	13,397,627	14,533,506	8%	14,305,000	-2%
Federal Funds	773,819	644,788	-17%	638,125	-1%
Supplemental General	1,064,611	1,269,766	19%	958,239	-25%
At Risk (4yr Old)	351,907	320,531	-9%	439,000	37%
At Risk (K-12)	5,413,828	5,364,249	-1%	5,828,523	9%
Bilingual Education	207,513	151,815	-27%	265,000	75%
Virtual Education	0	0	0%	0	0%
Capital Outlay	290,444	245,797	-15%	300,000	22%
Driver Education	58,055	52,415	-10%	91,100	74%
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	6,494,918	6,629,558	2%	7,330,000	11%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	608,711	654,224	7%	684,500	5%
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	1,897,672	1,942,619	2%	3,117,905	61%
Contingency Reserve	204,299	0	-100%		
Text Book & Student Material	274,157	631,041	130%		
Activity Fund	612,418	489,968	-20%		
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	31,649,979	32,930,277	4%	33,957,392	3%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	6,042	6,170	2%	6,288	2%
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	31,649,979	32,930,277	4%	33,957,392	3%



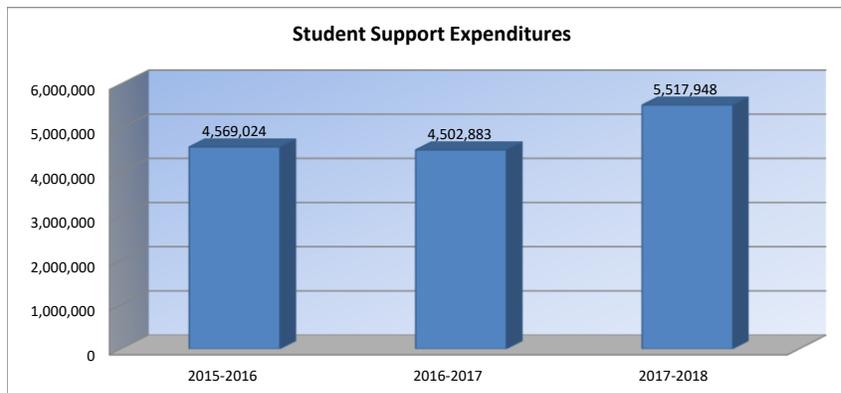
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Student Support Expenditures (2100)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	1,264,577	1,282,870	1%	1,560,500	22%
Federal Funds	0	0	0%	0	0%
Supplemental General	157,234	133,037	-15%	248,000	86%
At Risk (4yr Old)	60	0	-100%	1,000	0%
At Risk (K-12)	41,081	37,530	-9%	44,100	18%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	442,208	433,516	-2%	450,000	4%
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	255,269	252,452	-1%	292,000	16%
Summer School	0	0	0%	0	0%
Special Education	2,169,797	2,119,024	-2%	2,530,000	19%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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	238,798	244,454	2%	392,348	60%
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	4,569,024	4,502,883	-1%	5,517,948	23%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	872	844	-3%	1,022	21%
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	4,569,024	4,502,883	-1%	5,517,948	23%



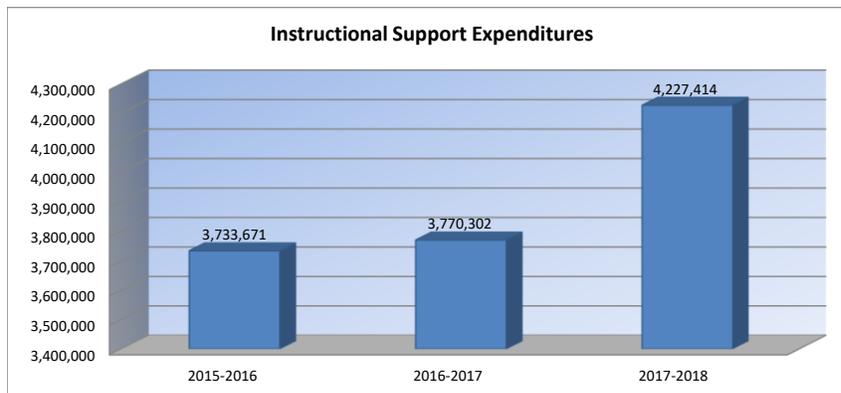
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Instructional Support Expenditures (2200)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,253,916	2,204,465	-2%	2,590,000	17%
Federal Funds	346,766	354,583	2%	225,600	-36%
Supplemental General	222,629	228,345	3%	272,000	19%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	225,509	228,900	2%	292,000	28%
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	92,358	111,335	21%	190,510	71%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	271,149	320,110	18%	365,000	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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	147,475	150,968	2%	242,304	61%
Contingency Reserve	0	0	0%		
Text Book & Student Material	173,869	171,596	-1%		
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	3,733,671	3,770,302	1%	4,227,414	12%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	713	706	-1%	783	11%
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	3,733,671	3,770,302	1%	4,227,414	12%



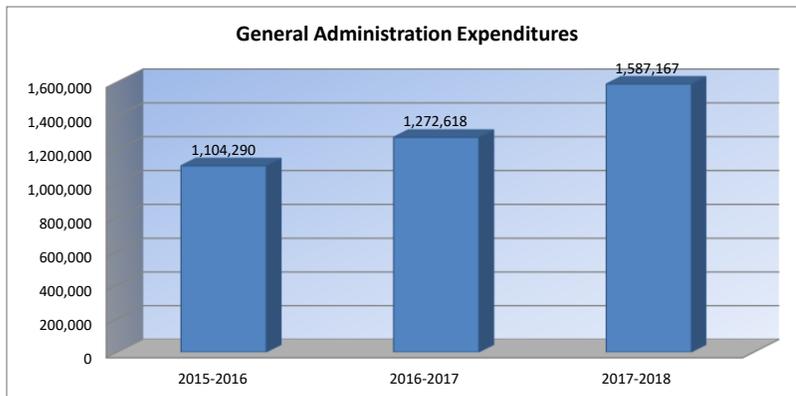
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

General Administration Expenditures (2300)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	537,195	567,175	6%	680,500	20%
Federal Funds	0	0	0%	0	0%
Supplemental General	267,618	408,912	53%	477,200	17%
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	3,055	0%	50,000	1537%
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	257,806	250,818	-3%	311,000	24%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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	41,671	42,658	2%	68,467	61%
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	1,104,290	1,272,618	15%	1,587,167	25%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	211	238	13%	294	23%
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	1,104,290	1,272,618	15%	1,587,167	25%



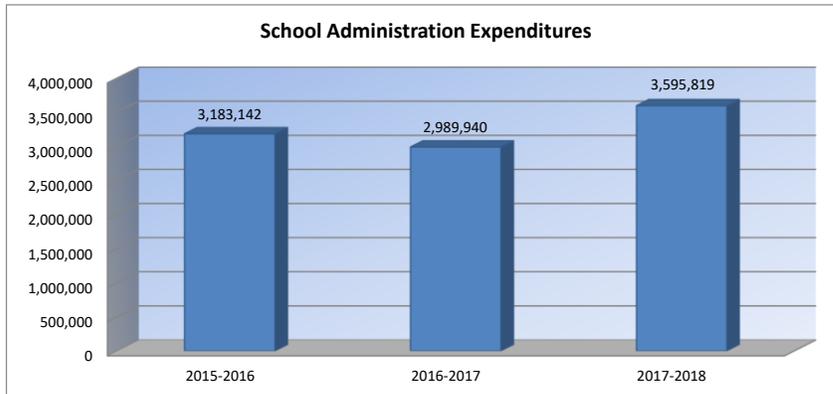
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

School Administration Expenditures (2400)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,563,953	2,452,954	-4%	2,805,000	14%
Federal Funds	0	0	0%	0	0%
Supplemental General	191,534	82,931	-57%	150,000	81%
At Risk (4yr Old)	46,511	60,910	31%	75,500	24%
At Risk (K-12)	172,492	179,551	4%	222,500	24%
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%
Career and Postsecondary Ed.	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	208,652	213,594	2%	342,819	61%
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	3,183,142	2,989,940	-6%	3,595,819	20%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	608	560	-8%	666	19%
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	3,183,142	2,989,940	-6%	3,595,819	20%



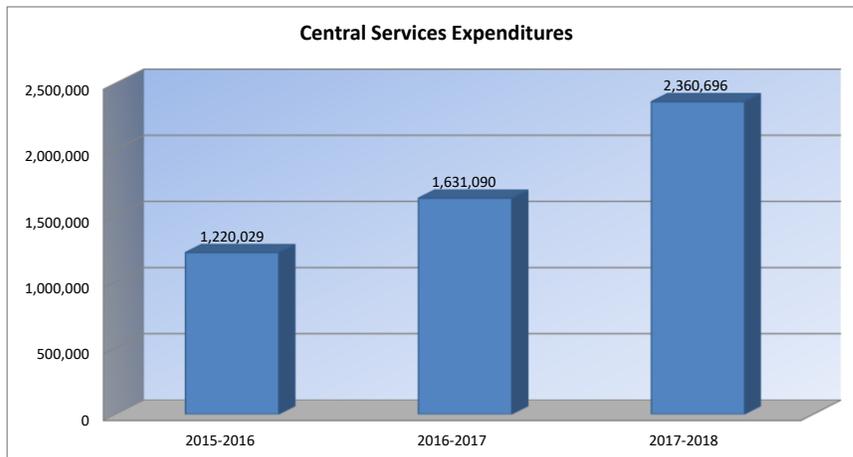
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Central Services Expenditures (2500)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	821,212	961,369	17%	1,593,897	66%
Federal Funds	0	19,346	0%	15,000	-22%
Supplemental General	68,455	593,262	767%	560,010	-6%
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%	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	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	274,800	235	-100%	500	113%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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	55,562	56,878	2%	91,289	60%
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	1,220,029	1,631,090	34%	2,360,696	45%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	233	306	31%	437	43%
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	1,220,029	1,631,090	34%	2,360,696	45%



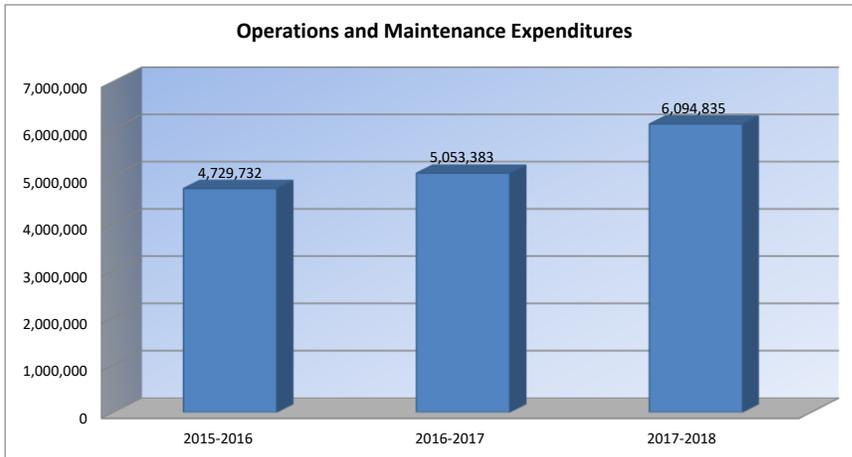
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Operations and Maintenance Expenditures (2600)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,850,527	2,826,079	-1%	3,775,000	34%
Federal Funds	0	0	0%	0	0%
Supplemental General	905,189	959,316	6%	1,085,200	13%
At Risk (4yr Old)	99	450	355%	500	11%
At Risk (K-12)	0	0	0%	20,000	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	731,192	1,038,105	42%	800,000	-23%
Driver Training	26,175	7,891	-70%	48,000	508%
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	12,331	12,486	1%	30,600	145%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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	204,219	209,056	2%	335,535	61%
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	4,729,732	5,053,383	7%	6,094,835	21%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	903	947	5%	1,129	19%
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	4,729,732	5,053,383	7%	6,094,835	21%



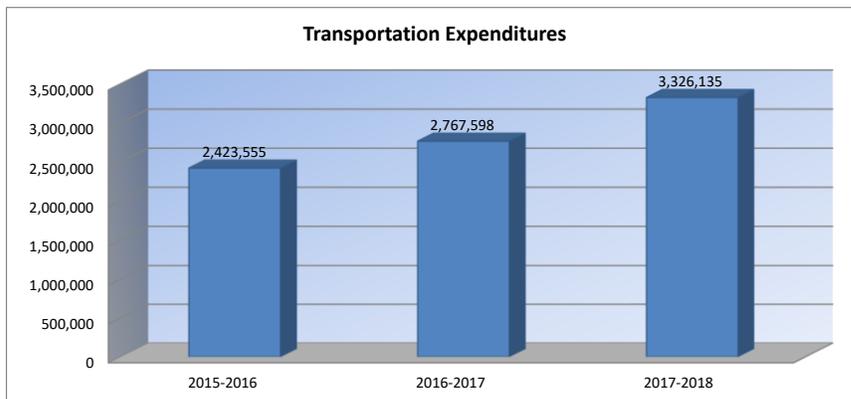
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Transportation Expenditures (2700)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	1,374,638	1,547,826	13%	1,838,150	19%
Federal Funds	30,569	15,230	-50%	21,100	39%
Supplemental General	0	0	0%	150,000	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	4,502	434	-90%	11,500	2550%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	115,615	279,318	142%	200,000	-28%
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	803,657	796,745	-1%	950,000	19%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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%	0	0%
KPERS Spec. Ret. Contribution	94,574	96,813	2%	155,385	61%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	31,232	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	2,423,555	2,767,598	14%	3,326,135	20%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	463	519	12%	616	19%
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	2,423,555	2,767,598	14%	3,326,135	20%



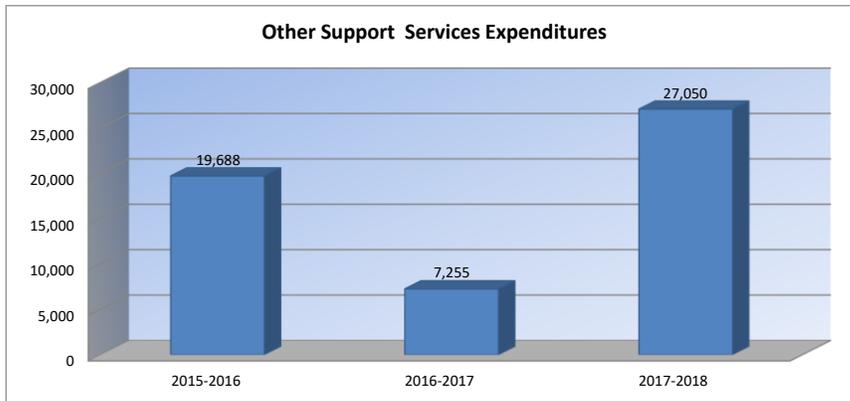
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Other Support Services Expenditures (2900)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	19,688	7,255	-63%	10,000	38%
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%	17,050	0%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	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	19,688	7,255	-63%	27,050	273%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	4	1	-64%	5	269%
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	19,688	7,255	-63%	27,050	273%



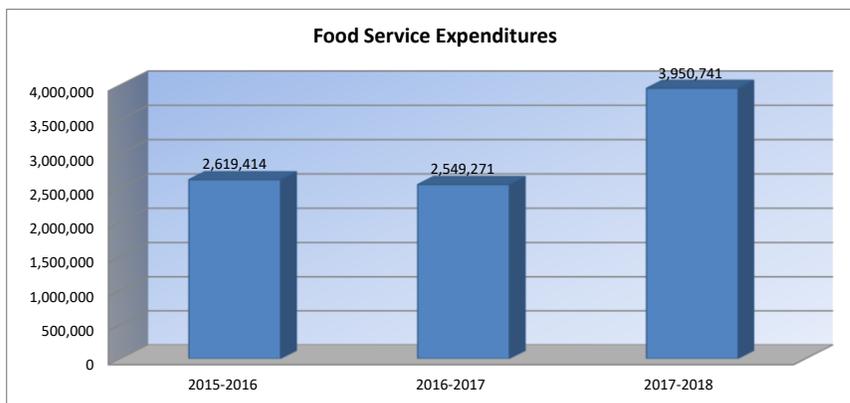
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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Food Services Expenditures (3100)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 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	2,552,621	2,480,895	-3%	3,841,000	55%
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%
Career and Postsecondary Ed.	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	66,793	68,376	2%	109,741	60%
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	2,619,414	2,549,271	-3%	3,950,741	55%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	500	478	-4%	732	53%
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	2,619,414	2,549,271	-3%	3,950,741	55%



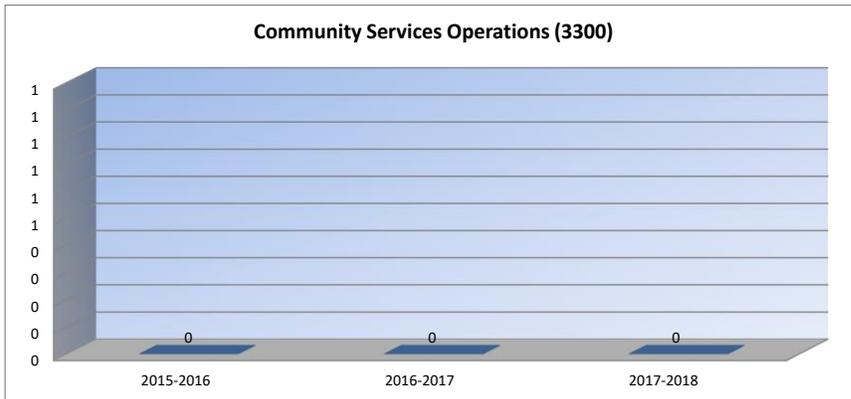
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Community Services Operations (3300)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 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%
Career and Postsecondary Ed.	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)*	5,237.9	5,337.1	2%	5,400.0	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%



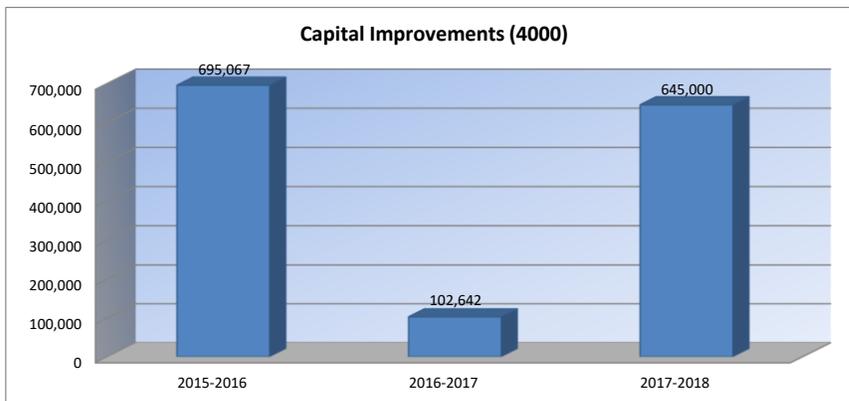
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Capital Improvements Expenditures (4000)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	143,423	0	-100%	45,000	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	551,644	102,642	-81%	600,000	485%
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%
Career and Postsecondary Ed.	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	695,067	102,642	-85%	645,000	528%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	133	19	-86%	119	521%
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	695,067	102,642	-85%	645,000	528%



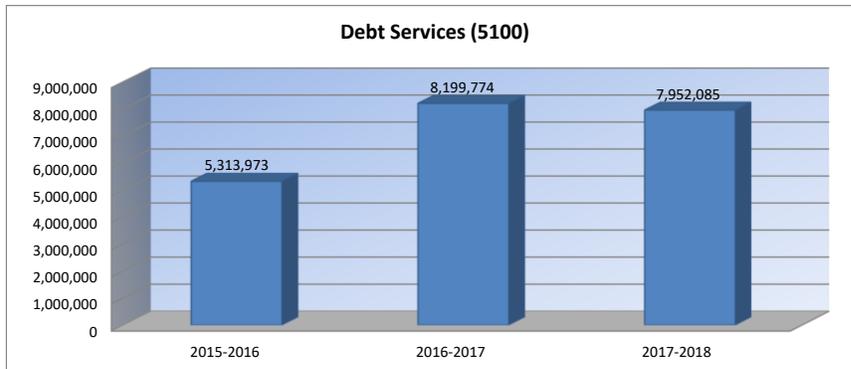
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Debt Services Expenditures (5100)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 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	323,810	386,309	19%	395,000	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%
Career and Postsecondary Ed.	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	4,990,163	7,813,465	57%	7,557,085	-3%
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	5,313,973	8,199,774	54%	7,952,085	-3%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	1,015	1,536	51%	1,473	-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	5,313,973	8,199,774	54%	7,952,085	-3%



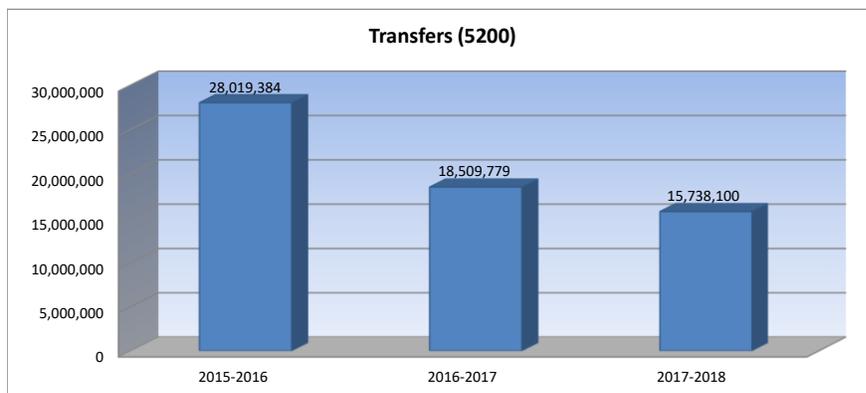
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Transfers (5200)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	19,196,306	10,371,779	-46%	7,538,100	-27%
Federal Funds	0	0	0%	0	0%
Supplemental General	8,048,488	7,200,000	-11%	8,200,000	14%
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%
Career and Postsecondary Ed.	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%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	774,590	938,000	21%	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	28,019,384	18,509,779	-34%	15,738,100	-15%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	5,349	3,468	-35%	2,914	-16%
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	28,019,384	18,509,779	-34%	15,738,100	-15%



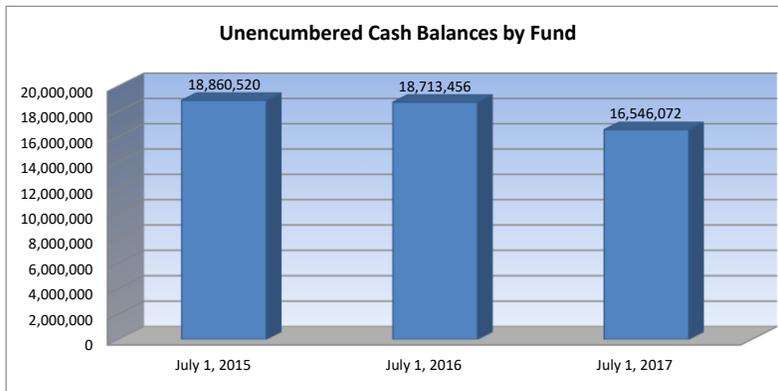
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2015	July 1, 2016	July 1, 2017
General	0	0	0
Federal Funds	-82,024	-80,396	-172,217
Supplemental General	89,672	549,334	424,434
At Risk (4yr Old)	462,906	464,329	217,427
At Risk (K-12)	1,201,204	970,438	633,623
Bilingual Education	263,214	255,701	203,886
Virtual Education	0	0	0
Capital Outlay	2,021,447	1,428,170	1,029,246
Driver Training	371,292	344,599	349,633
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	2,303,872	2,674,270	3,089,251
Professional Development	253,505	241,147	129,812
Parent Education Program	59,158	80,889	55,437
Summer School	0	0	0
Special Education	3,357,886	3,031,265	2,875,062
Cost of Living	0	0	0
Career and Post-Secondary Ed.	423,853	408,421	91,651
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	1,993,703	1,055,703
Text Book & Student Material	880,098	1,155,858	866,350
Activity Fund	22,408	89,002	156,280
Bond and Interest #1	4,259,437	5,106,726	5,540,494
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	18,860,520	18,713,456	16,546,072
Enrollment (FTE)*	5,237.9	5,337.1	5,400.0
Amount per Pupil	3,601	3,506	3,064
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	18,860,520	18,713,456	16,546,072



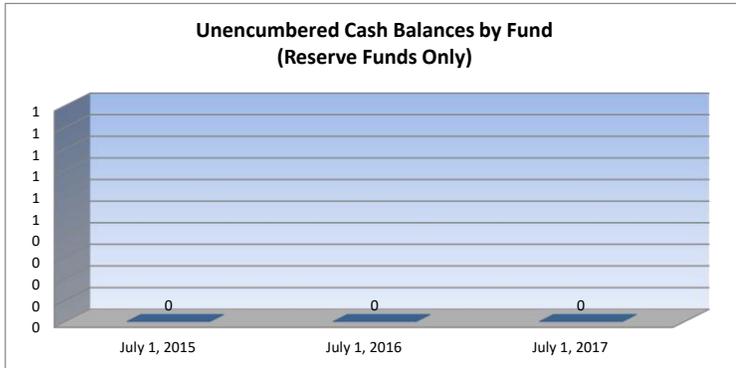
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

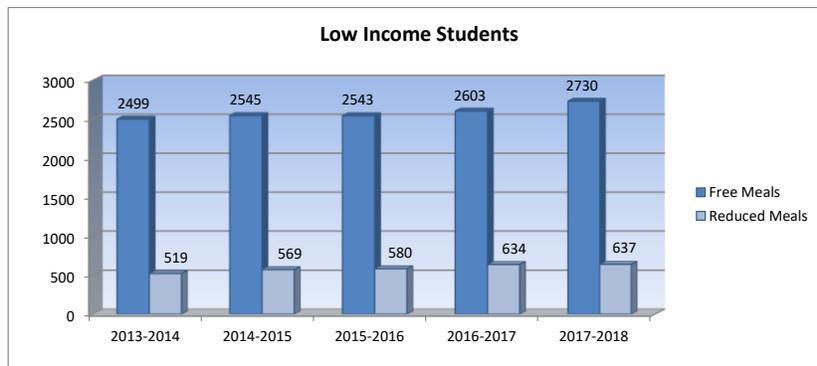
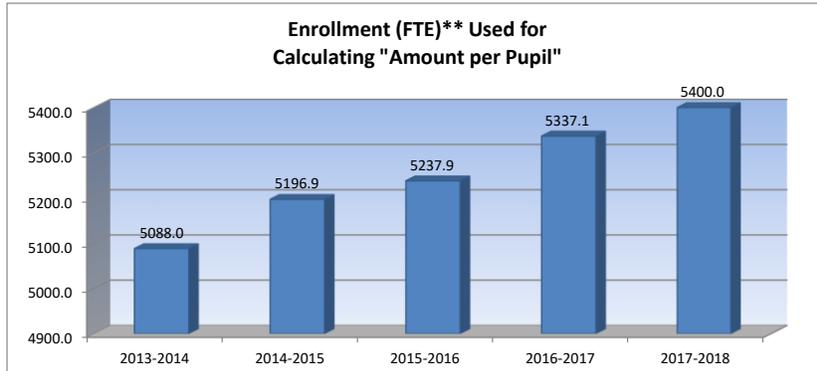
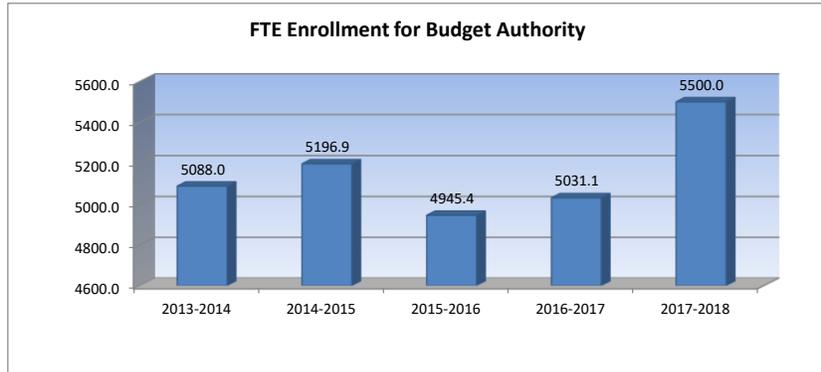
**Reserve Funds
Unencumbered Cash Balance**

	July 1, 2015	July 1, 2016	July 1, 2017
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.

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	5,088.0	5,196.9	2%	4,945.4	-5%	5,031.1	2%	5,500.0	9%
Enrollment (FTE)**	5,088.0	5,196.9	2%	5,237.9	1%	5,337.1	2%	5,400.0	1%
Number of Students - Free Meals	2,499	2,545	2%	2,543	0%	2,603	2%	2,730	5%
Number of Students - Reduced Meals	519	569	10%	580	2%	634	9%	637	0%

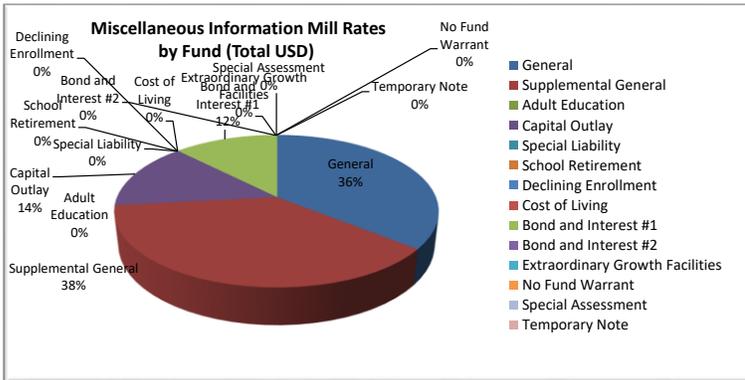
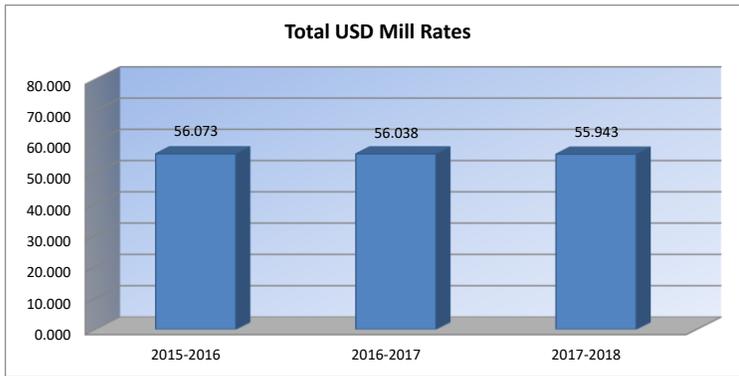


*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-2018 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

**FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

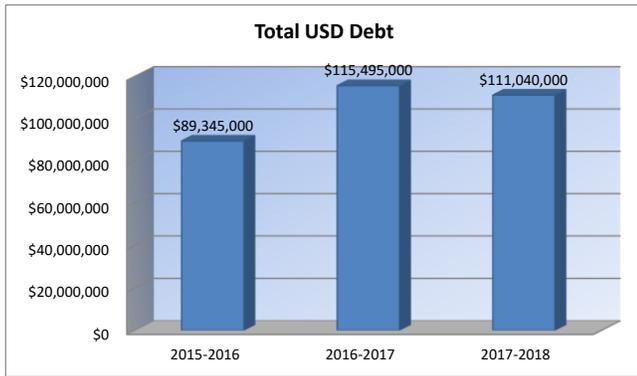
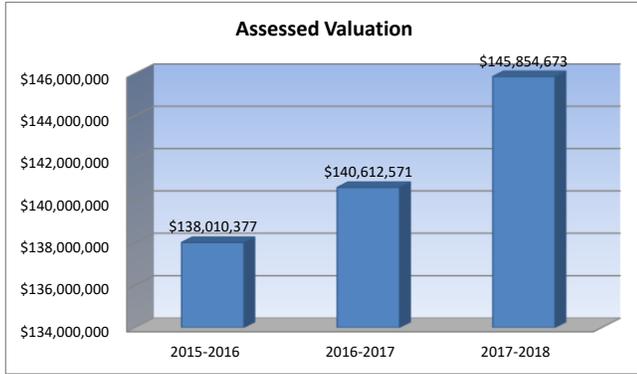
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	15.451	12.370	21.005
Adult Education	0.000	0.000	0.000
Capital Outlay	5.248	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.374	15.668	6.938
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	56.073	56.038	55.943
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 Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$138,010,377	\$140,612,571	\$145,854,673
Total USD Debt	\$89,345,000	\$115,495,000	\$111,040,000



Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	36,686,147	0	36,686,147	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	12,145,649	424,434	8,635,622			0	3,085,593	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	516,000	217,427		0	0	200,000	30,000	231,427
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	6,418,623	633,623		0	0	5,900,000	30,000	145,000
Bilingual Education	265,000	203,886		0	0	200,000	0	138,886
Virtual Education	0	0				0	0	0
Capital Outlay	2,945,000	1,029,246	863,459	0	0	0	1,261,001	208,706
Driver Training	139,100	349,633	35,000	0	0	0	0	245,533
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	3,841,000	3,089,251	29,000	1,891,649	0	0	844,011	2,012,911
Professional Development	190,510	129,812	21,235	0	0	100,000	0	60,537
Parent Education Program	292,000	55,437	127,000	0	0	200,000	0	90,437
Summer School	0	0		0	0	0	0	0
Special Education	11,534,150	2,875,062	0	1,225,000	0	7,938,100	250,000	754,012
Career and Postsecondary Education	684,500	91,651	12,573	0	0	700,000	0	119,724
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		866,350						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	4,855,793	0	4,855,793			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,055,703						XXXXXXXXXX
Activity Funds		156,280						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	7,557,085	5,540,494	5,592,243	0	0		1,395,892	4,971,544
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	909,825	-172,217	XXXXXXXXXX	1,082,042	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	88,980,382	16,546,072	56,858,072	4,198,691	0	15,238,100	6,896,497	8,978,717
Less Transfers	15,238,100							
TOTAL Budget Expenditures	\$73,742,282							

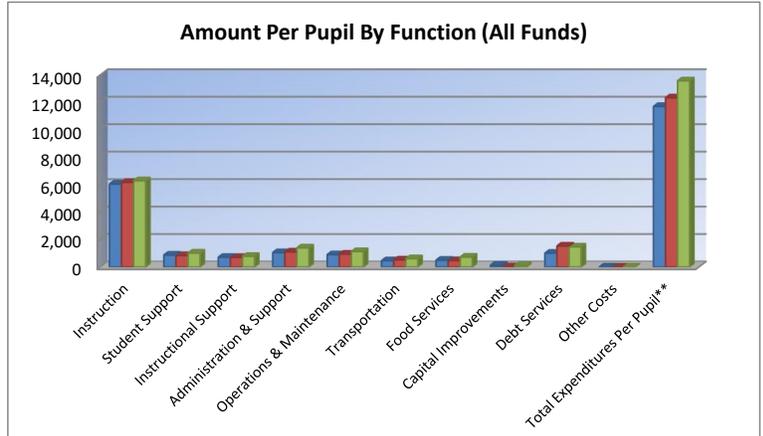
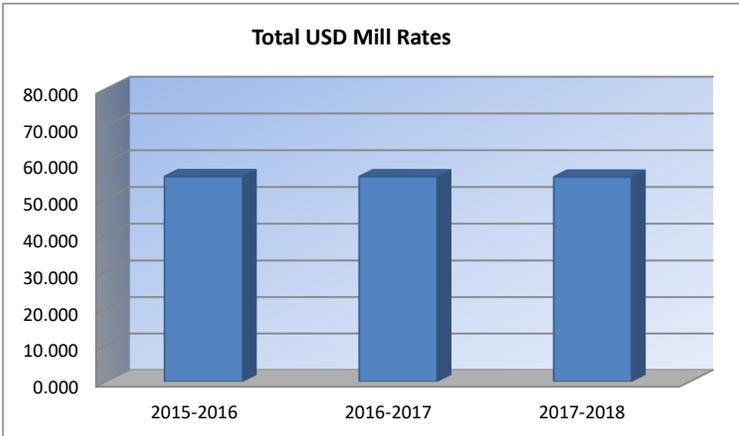
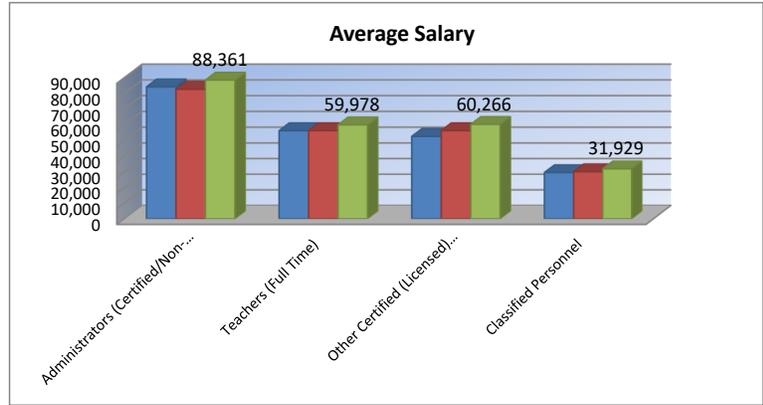
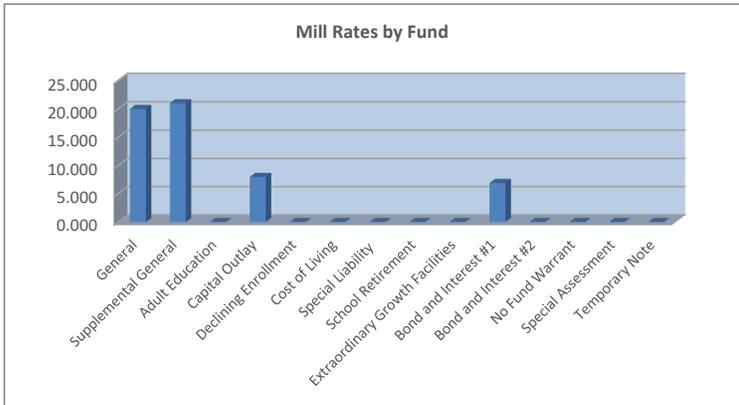
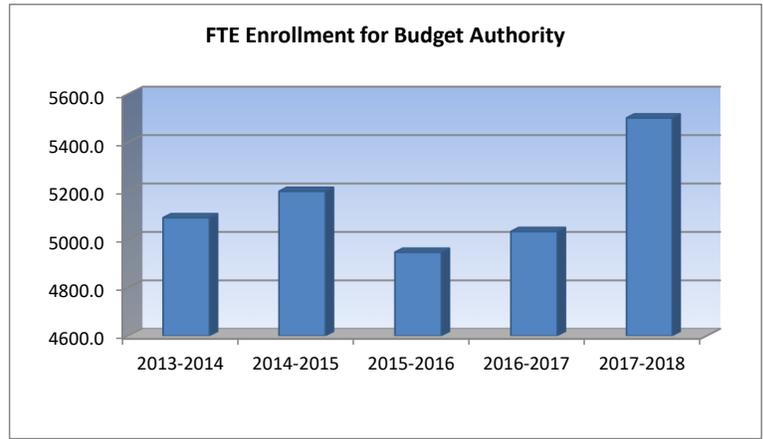
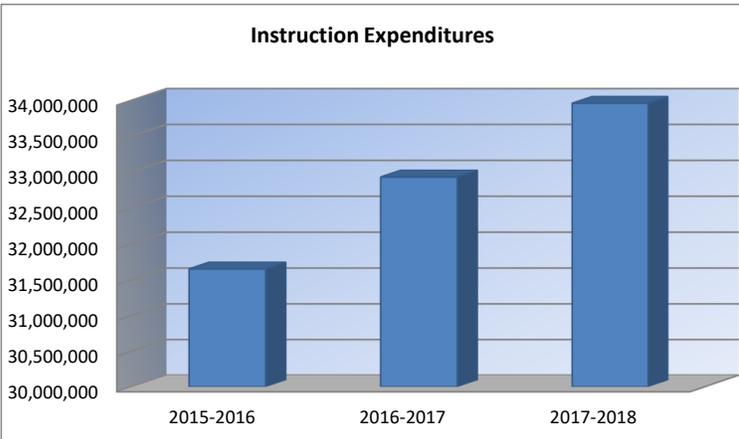
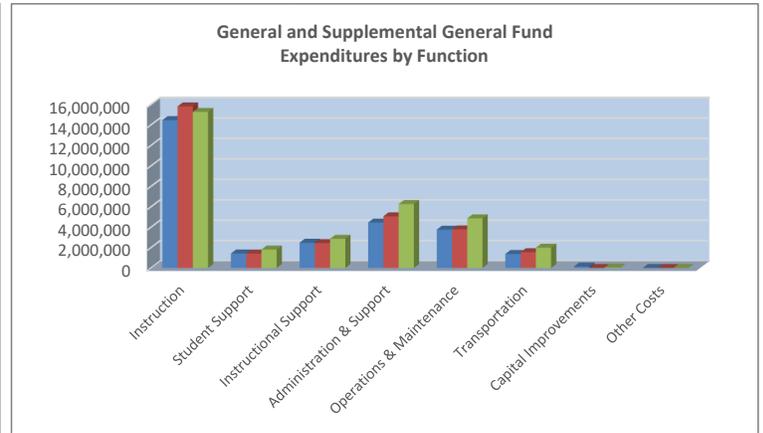
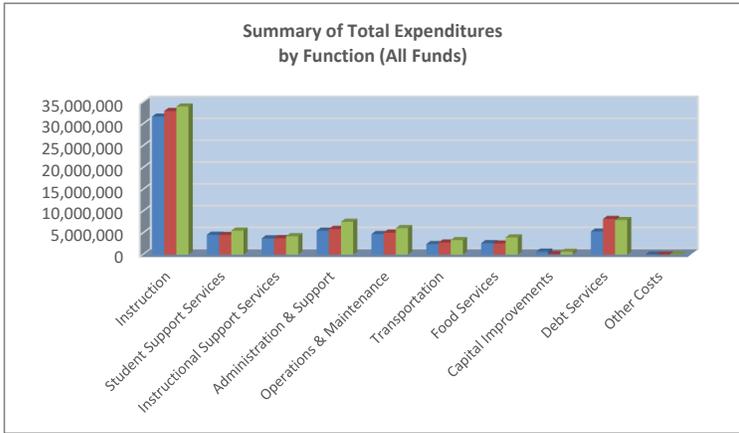
Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	56,719,089	51,229,427	56,858,072
Federal Revenues	4,154,437	3,841,978	4,198,691
Local Revenues*	8,876,596	8,538,244	6,896,497
Total Revenues	69,750,122	63,609,649	67,953,260
Revenues Per Pupil	13,316	11,918	12,584

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.

USD 261 - Haysville - Summary



■ 2015-2016

■ 2016-2017

■ 2017-2018

2017-18 Budget at a Glance



USD 261

Haysville

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Summary of Total Expenditures By Function (All Funds)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	31,649,979	52%	32,930,277	50%	4%	33,957,392	46%	3%
Student Support Services	4,569,024	7%	4,502,883	7%	-1%	5,517,948	8%	23%
Instructional Support Services	3,733,671	6%	3,770,302	6%	1%	4,227,414	6%	12%
Administration & Support	5,507,461	9%	5,893,648	9%	7%	7,543,682	10%	28%
Operations & Maintenance	4,729,732	8%	5,053,383	8%	7%	6,094,835	8%	21%
Transportation	2,423,555	4%	2,767,598	4%	14%	3,326,135	5%	20%
Food Services	2,619,414	4%	2,549,271	4%	-3%	3,950,741	5%	55%
Capital Improvements	695,067	1%	102,642	0%	-85%	645,000	1%	528%
Debt Services	5,313,973	9%	8,199,774	12%	54%	7,952,085	11%	-3%
Other Costs	19,688	0%	7,255	0%	-63%	27,050	0%	273%
Total Expenditures*	61,261,564	100%	65,777,033	100%	7%	73,242,282	100%	11%
Amount per Pupil	\$11,696		\$12,324		5%	\$13,563		10%
Current Expenditures**	53,816,488	100%	55,474,826	100%	3%	62,740,197	100%	13%
Amount per Pupil	\$10,274		\$10,394		1%	\$11,619		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	31,359,535	51%	32,684,480	50%	-1%	33,657,392	46%	-4%
Instruction*** (Current Expenditures)	31,359,535	58%	32,684,480	59%	1%	33,657,392	54%	-5%

* 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, Career and Postsecondary 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.

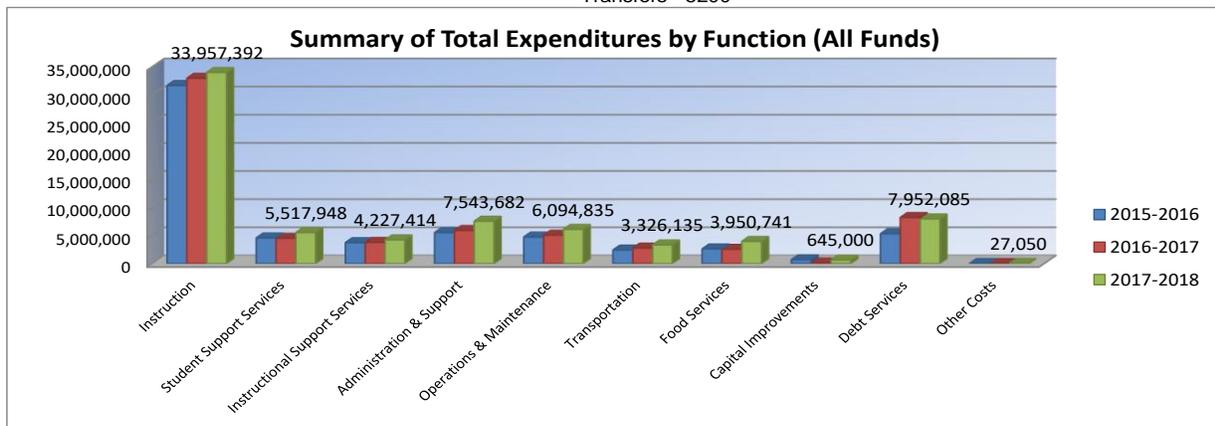
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

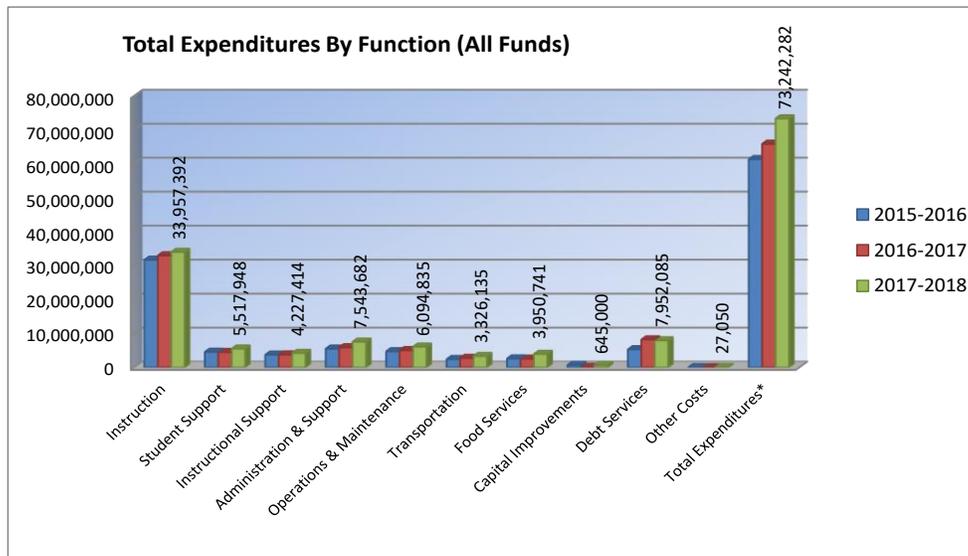
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	31,649,979	32,930,277	33,957,392
Student Support	4,569,024	4,502,883	5,517,948
Instructional Support	3,733,671	3,770,302	4,227,414
Administration & Support	5,507,461	5,893,648	7,543,682
Operations & Maintenance	4,729,732	5,053,383	6,094,835
Transportation	2,423,555	2,767,598	3,326,135
Food Services	2,619,414	2,549,271	3,950,741
Capital Improvements	695,067	102,642	645,000
Debt Services	5,313,973	8,199,774	7,952,085
Other Costs	19,688	7,255	27,050
Total Expenditures*	61,261,564	65,777,033	73,242,282

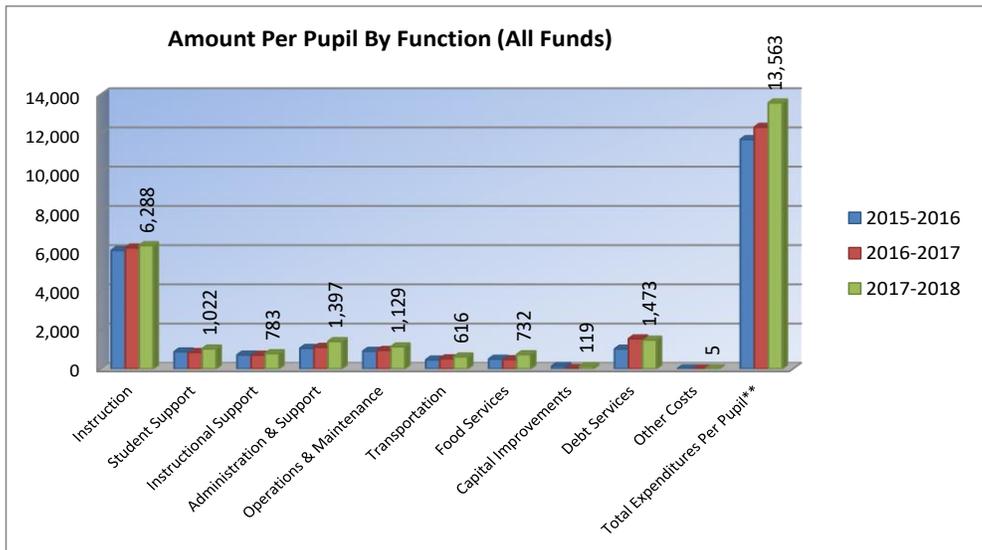


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	6,042	6,170	6,288
Student Support	872	844	1,022
Instructional Support	713	706	783
Administration & Support	1,051	1,104	1,397
Operations & Maintenance	903	947	1,129
Transportation	463	519	616
Food Services	500	478	732
Capital Improvements	133	19	119
Debt Services	1,015	1,536	1,473
Other Costs	4	1	5
Total Expenditures Per Pupil**	11,696	12,324	13,563
Enrollment (FTE)*	5,237.9	5,337.1	5,400.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

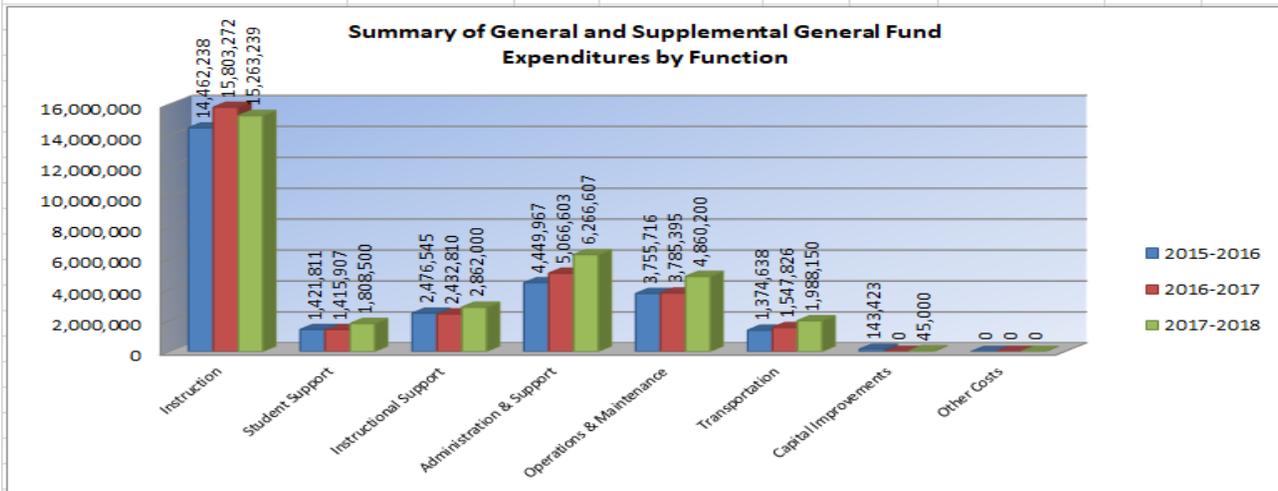


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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

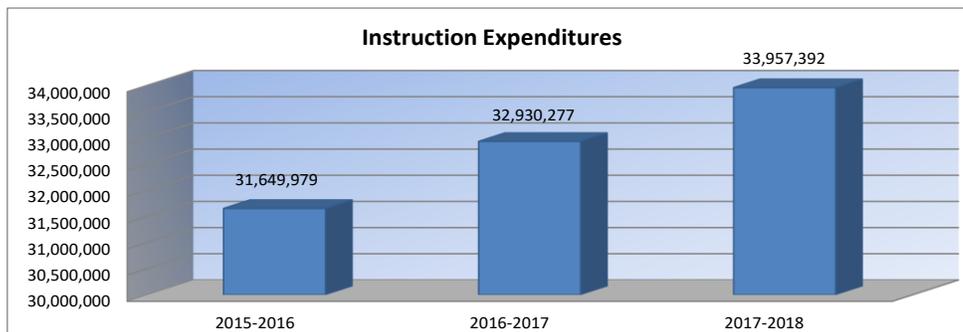
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	14,462,238	51%	15,803,272	53%	9%	15,263,239	46%	-3%
Student Support	1,421,811	5%	1,415,907	5%	0%	1,808,500	5%	28%
Instructional Support	2,476,545	9%	2,432,810	8%	-2%	2,862,000	9%	18%
Administration & Support	4,449,967	16%	5,066,603	17%	14%	6,266,607	19%	24%
Operations & Maintenance	3,755,716	13%	3,785,395	13%	1%	4,860,200	15%	28%
Transportation	1,374,638	5%	1,547,826	5%	13%	1,988,150	6%	28%
Capital Improvements	143,423	1%	0	0%	-100%	45,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	28,084,338	100%	30,051,813	100%	7%	33,093,696	100%	10%
Amount per Pupil	\$5,362		\$5,631		5%	\$6,128		9%

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.



Instruction Expenditures (1000)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	13,397,627	14,533,506	8%	14,305,000	-2%
Federal Funds	773,819	644,788	-17%	638,125	-1%
Supplemental General	1,064,611	1,269,766	19%	958,239	-25%
At Risk (4yr Old)	351,907	320,531	-9%	439,000	37%
At Risk (K-12)	5,413,828	5,364,249	-1%	5,828,523	9%
Bilingual Education	207,513	151,815	-27%	265,000	75%
Virtual Education	0	0	0%	0	0%
Capital Outlay	290,444	245,797	-15%	300,000	22%
Driver Education	58,055	52,415	-10%	91,100	74%
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	6,494,918	6,629,558	2%	7,330,000	11%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	608,711	654,224	7%	684,500	5%
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	1,897,672	1,942,619	2%	3,117,905	61%
Contingency Reserve	204,299	0	-100%		
Text Book & Student Material	274,157	631,041	130%		
Activity Fund	612,418	489,968	-20%		
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	31,649,979	32,930,277	4%	33,957,392	3%
Enrollment (FTE)*	5,237.9	5,337.1	2%	5,400.0	1%
Amount per Pupil	6,042	6,170	2%	6,288	2%
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	31,649,979	32,930,277	4%	33,957,392	3%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	36,686,147	0	36,686,147	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	12,145,649	424,434	8,635,622			0	3,085,593	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	516,000	217,427		0	0	200,000	30,000	231,427
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	6,418,623	633,623		0	0	5,900,000	30,000	145,000
Bilingual Education	265,000	203,886		0	0	200,000	0	138,886
Virtual Education	0	0			0	0	0	0
Capital Outlay	2,945,000	1,029,246	863,459	0	0	0	1,261,001	208,706
Driver Training	139,100	349,633	35,000	0	0	0	0	245,533
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	3,841,000	3,089,251	29,000	1,891,649	0	0	844,011	2,012,911
Professional Development	190,510	129,812	21,235	0	0	100,000	0	60,537
Parent Education Program	292,000	55,437	127,000	0	0	200,000	0	90,437
Summer School	0	0		0	0	0	0	0
Special Education	11,534,150	2,875,062	0	1,225,000	0	7,938,100	250,000	754,012
Career and Postsecondary Education	684,500	91,651	12,573	0	0	700,000	0	119,724
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving	0	866,350						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	4,855,793	0	4,855,793			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve	0	1,055,703						XXXXXXXXXX
Activity Funds	0	156,280						XXXXXXXXXX
Tuition Reimbursement	0	0	0	0			0	0
Bond and Interest #1	7,557,085	5,540,494	5,592,243	0	0		1,395,892	4,971,544
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0					0	0
Coop Special Education	0	0	0	0			0	0
Federal Funds	909,825	-172,217	XXXXXXXXXX	1,082,042	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	88,980,382	16,546,072	56,858,072	4,198,691	0	15,238,100	6,896,497	8,978,717
Less Transfers	15,238,100							
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Sources of Revenue - - State, Federal, Local

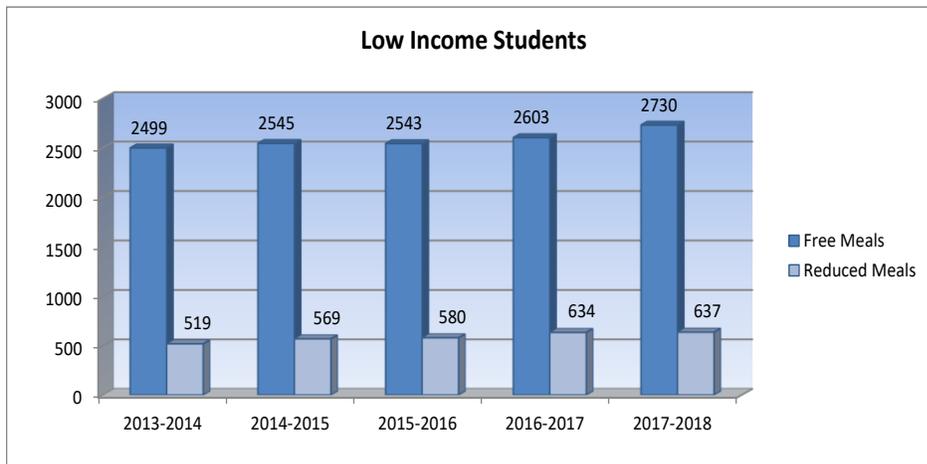
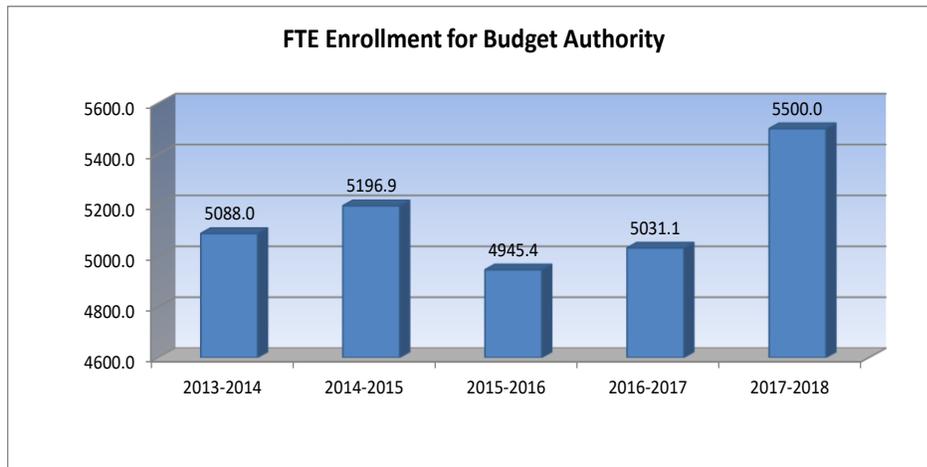
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Revenues Per Pupil	13,316	11,918	12,584

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*Excludes "Transfers" to avoid duplication of revenue.

USD# 261
Enrollment Information

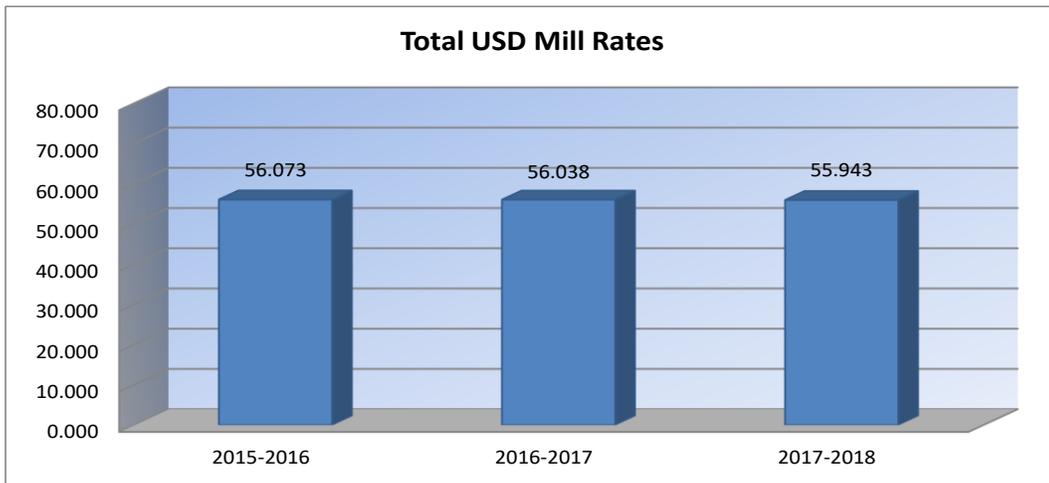
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	5,088.0	5,196.9	2%	4,945.4	-5%	5,031.1	2%	5,500.0	9%
Number of Students - Free Meals	2,499	2,545	2%	2,543	0%	2,603	2%	2,730	5%
Number of Students - Reduced Meals	519	569	10%	580	2%	634	9%	637	0%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

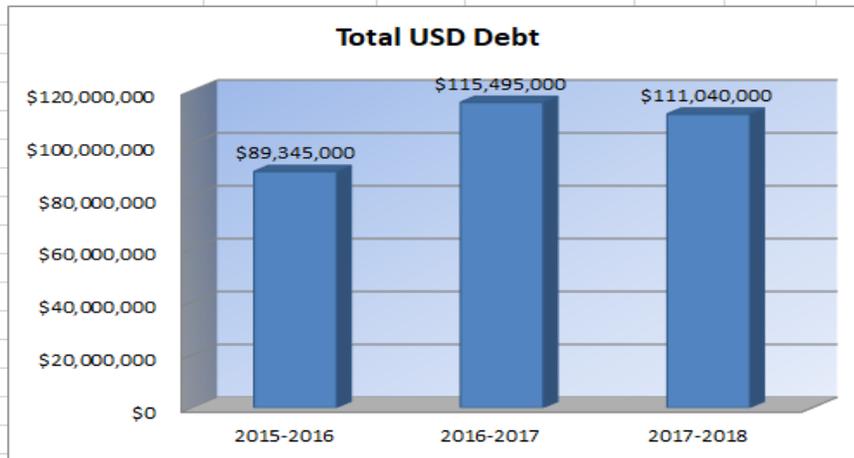
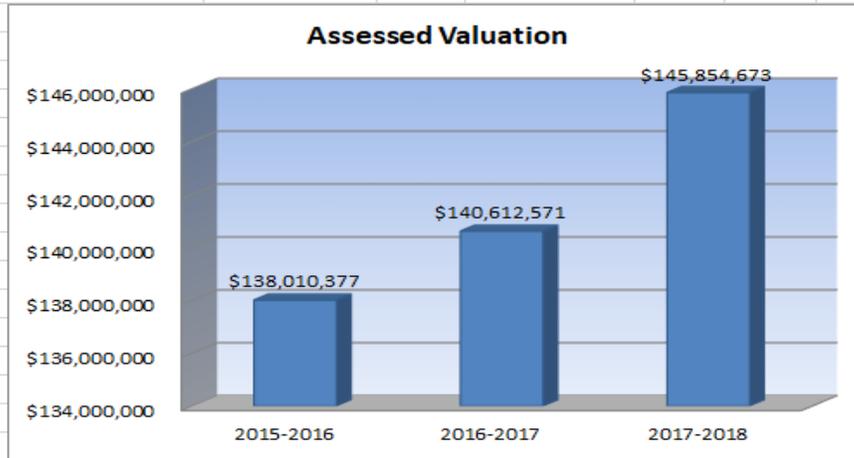
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	15.451	12.370	21.005
Adult Education	0.000	0.000	0.000
Capital Outlay	5.248	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	15.374	15.668	6.938
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	56.073	56.038	55.943
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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$138,010,377	\$140,612,571	\$145,854,673
Bonded Indebtedness	89,345,000	115,495,000	111,040,000



USD# 261
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.6	2,992,724	84,065	35.8	2,956,377	82,580	35.8	3,163,323	88,361
Teachers (Full Time)	353.0	19,868,234	56,284	354.3	19,955,333	56,323	356.0	21,352,206	59,978
Other Certified (Licensed) Personnel	45.5	2,395,818	52,655	50.8	2,861,222	56,323	50.8	3,061,508	60,266
Classified Personnel	345.1	10,204,720	29,570	347.0	10,444,173	30,098	350.0	11,175,265	31,929
Substitutes/Temporary Help	XXXXX	654,316	XXXXXXXXXX	XXXXX	606,005	XXXXXXXXXX	XXXXX	650,000	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/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

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

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

2017-18 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 five major **functions** performed by school personnel or activity. *The function describes the activity for which a service or material object is acquired.* These five 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 includes: 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, Career and Postsecondary 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.