

2018-19 Budget

USD 261

Haysville

Sedgwick



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District Budget

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Budget Profile

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Summary of expenditures (Sumexpen.xlsx) – 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.

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund will be a breakdown by function, sub-function, object and sub-object. 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=429>

This handbook explains in detail how functions, sub-functions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

USD INFORMATION

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

140,612,571	Final 2016 Assessed Valuation (All funds except General.)
121,362,592	Final 2016 General Fund Assessed Valuation
145,732,338	Final 2017 Assessed Valuation (All funds except General.)
126,398,760	Final 2017 General Fund Assessed Valuation
151,783,446	2018 Assessed Valuation (All funds except General.)
132,459,618	2018 General Fund Assessed Valuation
	2018 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

	2016-17 Mill Rates (Official Levies from County Clerk)	2017-18 Mill Rates	2016 Taxes Levied (In Dollars from F110 prior yr budget)
General	20.000	20.000	2,427,252
Supplemental General	12.370	21.023	1,743,816
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	1,127,093
Special Liability Expense	0.000	0.000	
School Retirement	0.000	0.000	
Bond and Interest #1	15.668	6.944	2,208,140
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)

5,164.9	9/20/15 Audited FTE Enrollment (Excludes 4 yr old at-risk; Kindergarten counted as .5 FTE.)
5,424.1	9/20/16 Audited FTE Enrollment (Excludes 4 yr old at-risk; Kindergarten counted as 1.0 FTE.)
5,559.1	9/20/17 Audited FTE Enrollment (Excludes 4 yr old at-risk; Kindergarten based on Minutes Enrolled.)
0	9/20/17 Audited Kindergarten headcount to fund as 1.0 (only applies to USD 314)
5,700	9/20/18 Est. Funded Headcount for PK-12 (Include 4 yr old at-risk. Exclude Virtual.)
5,600.0	9/20/18 Est. FTE Enrollment (Excludes 4 yr old at-risk.) (Include full-day Kindergarten as 1.0 FTE.) (Exclude FHSU Math & Science Academy)
75.0	9/20/18 Est. 4 yr old at-risk FTE Enrollment (count each student as .5 FTE)
2,750	9/20/18 Est. 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.
1,160.0	9/20/18 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses (a.k.a. vocational education)
280.0	9/20/18 Est. Bilingual Education total clock hours of students enrolled and attending
160	9/20/18 Est. Bilingual headcount of students enrolled and attending
450.0	9/20/18 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.)
2,025.0	9/20/18 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
1.0	9/20/18 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weighings 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 9/20/2018 and exclude virtual)

2/20/19 Est. Funded Headcount (Include 4 yr old at-risk, full-day kindergarten and exclude virtual.)	
0.0	2/20/16 Audited FTE Enrollment (Excludes 4 yr old at-risk; Kindergarten counted as .5 FTE.)
0.0	2/20/17 Audited FTE Enrollment (Excludes 4 yr old at-risk; Kindergarten counted as 1.0 FTE.)
0.0	2/20/18 Audited FTE Enrollment (Excludes 4 yr old at-risk; Kindergarten FTE based on Minutes Enrolled.)
	2/20/19 Est. FTE Enrollment (Excludes 4 yr. old at-risk. Include full-day Kindergarten as 1.0 FTE.)
	2/20/19 Est. 4yr old at risk FTE Enrollment (count each student as .5 FTE)
	2/20/19 Est. number of students that qualify for free meals
	2/20/19 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/19 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/19 Est. Bilingual headcount of students enrolled and attending
	2/20/19 Est. 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.)
	2/20/19 Est. 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

9/20/18 Est. FTE Virtual Students (Full-Time Students)
 9/20/18 Est. FTE Virtual Students (Part-Time Students)
 Total Credits Earned (19 yrs and older as of 9/20/18) (No student shall be counted for more than 6 credits between July 1, 2018 and June 30, 2019)
 Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 11)

36.0 Area of district in square miles 9/20/18.

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?

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 LOB Resolution as authorized by 72-5143.
 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 the Adult Education was authorized. (Goes to Code 02.)
 Number of mills.
 Number of years authorized.

35,485,949 2017-18 General Fund (Final Audited Legal Max)

100% of estimated P.L. 382 (formerly P.L. 874) for 2018-19. (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 2018-2019 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2016	7/1/2017	7/1/2018
General Obligation Bonds	\$112,575,000	\$108,395,000	\$104,365,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$2,920,000	\$2,645,000	\$2,357,000

834,378 Estimated Motor Vehicle Property Tax* 7/1/18 to 6/30/19
 14,450 Estimated Recreational Vehicle Property Tax* 7/1/18 to 6/30/19
 Estimated In Lieu of Taxes on Industrial Bonds* 7/1/18 to 6/30/19
 2,840 Estimated 16/20M Tax* 7/1/18 to 6/30/19
 52,162 Estimated Commercial Vehicle Tax* 7/1/18 to 6/30/19

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

8.000 2018-19 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)

2018-19 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

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

5,196.9 9/20/14 FTE Enrollment (includes 2/20/15 military count)
 5,237.9 9/20/15 FTE Enrollment (2/20/16 military count not applicable)
 5,337.1 9/20/16 FTE Enrollment (2/20/17 military count not applicable)
 5,635.1 9/20/17 FTE Enrollment (Includes 2/20/18 military count; full-day Kindergarten is 1.0 FTE.)
 5,675.0 9/20/18 Est. FTE Enrollment (Includes 2/20/19 military count; full-day Kindergarten is 1.0 FTE.)

**FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten is funded as 1.0 regardless of attendance. Includes virtual enrollment.

668 9/20/18 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 2018-2019; and (3) the Amount(s) of 2018 Tax to be Levied are within statutory limitations.

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Adopted Budget		Code 01 Line	2018-2019 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2018 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-5132	06	38,778,649	2,649,192	20.000(c)
Supplemental General (LOB) (d)	72-5143	08	12,404,953	1,828,528	
Adult Education	74-32,259	10	0	0	
Adult Supplemental Education	74-32,261	12	0		
Bilingual Education	72-3613	14	266,000		
Virtual Education	72-53,113	15	0		
Capital Outlay	72-5163	16	3,175,000	1,214,268	
Driver Training	72-3239	18	142,300		
Extraordinary School Program	72-5164	22	0		
Food Service	72-2552	24	3,920,000		
Professional Development	72-4165	26	225,500		
Parent Education Program	72-3238	28	303,500		
Summer School	72-3422	29	0		
Special Education	72-5162	30	12,103,000		
Career and Postsecondary Education	72-1179	34	688,000		
Special Liability Expense Fund	72-2661	42	0	0	
School Retirement	72-5158	44	0	0	
Extraordinary Growth Facility	72-1180	45	0	0	
Special Reserve Fund	72-8249	47			
Federal Funds	12-1663	07	949,107		
Gifts and Grants	72-1142	35	0		
KPERS Special Retirement Contribution	74-4939a	51	6,234,532		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
At Risk (4yr Old)	72-5154	11	539,000		
At Risk (K-12)	72-5153	13	6,607,150		
Cost of Living	72-5159	33	0	0	
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	7,560,385	2,412,030	
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	72-5457	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2018-2019 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	2018-2019 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2018 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	93,897,076	8,104,018	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

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

Assisted by:

Susan Walston
President
Debra M. Cole
Clerk of the Board

Attest: _____, 2018

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

2016 Delinquent Tax Percentage

4.000 %

Rate Used in this Budget
for 2018-2019

5.000 %

Resolutions for LEVY LIMITS FOR TAX FUNDS

1. Capital Outlay*:
Resolution dated 7/21/2014 authorizing 8.000 mills for 9999 years.
2. Adult Education:
Resolution dated _____ authorizing 0.000 mills for 0 years. Limit
5 years.
3. Historical Museum: Tax Rate authorized by a petition dated _____ authorizing _____ mills.
4. Public Library: Resolution dated _____ authorizing _____ mills.
5. 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 dated 7-1-05 and after, the mill rate may not exceed 8 mills in total.

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

Code Line	Fund	Actual 2017 Tax Levy (1)	Less 5,000 Allowance for Delinquency (2)	Less 2017 Tax Received in 2017-18 (3)	Less Tax Refunded in 2017-18 (4)	FOR FISCAL YEAR 2018-2019					Estimate of 2018 Taxes 1/1/2019 6/30/2019 (10)	
						2017 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Commercial Vehicle Tax (8)	Amount of 2018 Tax to be Levied (9)		
01	General	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
03	Supplemental General	3,072,318	153,616	2,895,906	0	22,796	354,000	6,111	22,056	1,828,528	1,682,246	
05	Adult Education	0	0	0	0	0	0	0	0	0	0	
10	Capital Outlay	1,169,608	58,480	1,101,948	0	9,180	185,916	3,209	11,583	1,214,268	1,117,127	
15	Declining Enrollment	0	0	0	0	0	0	0	0	0	0	
20	School Retirement	0	0	0	0	0	0	0	0	0	0	
25	Special Assessment	0	0	0	0	0	0	0	0	0	0	
30	Spec Liability Expense	0	0	0	0	0	0	0	0	0	0	
40	Bond and Interest #1	1,016,498	50,825	957,297	0	8,376	297,300	5,132	18,523	2,412,030	2,219,068	
45	Bond and Interest #2	0	0	0	0	0	0	0	0	0	0	
50	Temporary Note	0	0	0	0	0	0	0	0	0	0	
55	No-fund Warrant	0	0	0	0	0	0	0	0	0	0	
57	Extraord Growth Fac	0	0	0	0	0	0	0	0	0	0	
60	Recreation Commission	0	0	0	0	0	0	0	0	0	0	
65	Rec Comm Emp Bnfts & Spec Liab	0	0	0	0	0	0	0	0	0	0	
70	Public Library Board	0	0	0	0	0	0	0	0	0	0	
71	Public Lib Brd Emp Bnfts	0	0	0	0	0	0	0	0	0	0	
75	Historical Museum	0	0	0	0	0	0	0	0	0	0	
78	Cost of Living	0	0	0	0	0	0	0	0	0	0	
80	TOTAL	5,258,424	262,921	4,955,151	0	40,352	837,216	14,452	52,162	5,454,826	5,018,441	

Adult Education Computation - Taxes to be Levied
Assessed Valuation \$151,783,446 x Adult Ed. Mill Levy 0.000 = \$0 Taxes to be Levied

Capital Outlay Computation - Taxes to be Levied
Assessed Valuation \$151,783,446 x Capital Outlay Mill Levy 8.000 = \$1,214,268 Taxes to be Levied

Tax Collection Ratio for 2017 94.233 %

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
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 (Reimbursement)	47			
1510 Interest on Idle Funds	48	12,862	XXXXXXXXXX	XXXXXXXXXX
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges (Reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement**	65			
1990 Miscellaneous	67	138,803		
2000 COUNTY SOURCES				
2600 Other County Revenue	66	XXXXXXXXXX		
2800 In Lieu of Taxes IRBs/Rental Excise	85	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3000 STATE SOURCES				
3110 General State Aid	95	27,498,882	30,328,421	33,006,669
3130 Mineral Production Tax	115	147	400	
3140 Supplemental General State Aid	116	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3205 Special Education Aid	120	5,133,913	5,157,128	5,771,980
3221 KPERs Aid	125	3,025,416	XXXXXXXXXX	XXXXXXXXXX
3223 Capital Outlay State Aid	130	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3226 Extraordinary Need State Aid***	132	XXXXXXXXXX	0	XXXXXXXXXX
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	938,000	XXXXXXXXXX	XXXXXXXXXX
RESOURCES AVAILABLE	170	36,748,023	35,485,949	38,778,649
TOTAL EXPENDITURES & TRANSFERS	175	36,748,023	35,485,949	38,778,649
EXCESS REVENUE TO STATE	200	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
UNENCUMBERED CASH BALANCE JUNE 30 *	190	0	0	XXXXXXXXXX

* 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. 72-5167 authorized transfers not to exceed the amount transferred from the General Fund.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	11,186,740	12,095,234	12,500,000
120 NonCertified	215	121,336	84,836	90,000
200 Employee Benefits				
210 Insurance (Employee)	220	1,087,356	1,478,054	1,500,000
220 Social Security	225	1,014,110	1,119,298	1,200,000
290 Other	230	114,581	74,921	75,000
300 Purchased Professional and Technical Services	235	23,474	39,020	40,000
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	622,091	599,171	600,000
600 Supplies				
610 General Supplemental (Teaching)	260	182,083	192,288	200,000
644 Textbooks	265			5,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	148,535	174,461	175,000
700 Property (Equipment & Furnishings)	275	33,200	29,557	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	900,624	1,141,826	1,150,000
120 NonCertified	290	148,448	270,346	275,000
200 Employee Benefits				
210 Insurance (Employee)	295	123,277	167,184	170,000
220 Social Security	300	88,683	118,925	120,000
290 Other	305	3,580	4,100	5,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313	500	714	500
500 Other Purchased Services	315	478	7,100	5,000
600 Supplies	320	17,280	33,398	25,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	951,907	1,030,250	1,050,000
120 NonCertified	340	772,064	948,569	1,000,000
200 Employee Benefits				
210 Insurance (Employee)	345	131,997	195,958	200,000
220 Social Security	350	128,155	146,560	150,000
290 Other	355	32,997	38,976	40,000
300 Purchased Professional and Technical Services	360	153	199	500
400 Purchased Property Services	363			
500 Other Purchased Services	365	5,184	10,242	7,500

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	62,078	65,081	70,000
650 Technology Supplies	375	80,036	42,225	50,000
680 Miscellaneous Supplies	380	10,993	12,015	20,000
700 Property (Equipment & Furnishings)	385	21,997	79,757	50,000
800 Other	390	6,904	6,286	10,000
2300 General Administration				
100 Salaries				
110 Certified	395	160,311	171,489	175,000
120 NonCertified	400	86,956	96,328	100,000
200 Employee Benefits				
210 Insurance (Employee)	405	28,457	32,195	35,000
220 Social Security	410	16,327	18,170	20,000
290 Other	415	472	497	500
300 Purchased Professional and Technical Services	420	61,942	10,011	50,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	36,582	29,956	40,000
590 Other	440	18,565	23,908	25,000
600 Supplies	445	18,681	22,621	25,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	138,882	106,109	125,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,263,749	1,532,015	1,600,000
120 NonCertified	465	769,336	882,941	900,000
200 Employee Benefits				
210 Insurance (Employee)	470	190,606	236,912	250,000
220 Social Security	475	158,611	175,074	180,000
290 Other	480	5,727	7,822	10,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	7,140	7,000	10,000
590 Other	500	19,303	23,871	20,000
600 Supplies	505	38,482	47,677	45,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	220,999	256,962	275,000
120 NonCertified	735	499,826	502,641	500,000
200 Employee Benefits				
210 Insurance	740	50,346	66,691	70,000
220 Social Security	745	53,002	64,377	65,000
290 Other	750	1,906	2,098	5,000
300 Purchased Professional and Technical Services	755	37,954	53,587	50,000
400 Purchased Property Services	760			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
500 Other Purchased Services	765	33,369	34,646	35,000
600 Supplies	770	38,580	82,422	50,000
700 Property (Equipment & Furnishings)	775			20,000
800 Other	780	25,387	602	202,419
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	961,881	946,538	1,000,000
200 Employee Benefits				
210 Insurance (Employee)	525	291,259	341,954	350,000
220 Social Security	530	144,726	164,204	175,000
290 Other	535	13,769	14,670	15,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	59,168	58,828	60,000
420 Cleaning	550	106,617	112,509	100,000
430 Repairs & Maintenance	555	15,989	13,962	20,000
440 Rentals	560			
460 Repair of Buildings	565	386,654	328,044	350,000
490 Other	570	139,474	101,999	125,000
500 Other Purchased Services				
520 Insurance	575	12,158	15,651	15,000
590 Other	580	122,185	117,901	125,000
600 Supplies				
610 General Supplies	585	508,411	456,490	450,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	15,085	16,980	20,000
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	48,703	80,465	70,000
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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	65,806	75,857	80,000
200 Employee Benefits				
210 Insurance	654	5,560	9,733	10,000
220 Social Security	656	4,844	5,682	6,000
290 Other	658	131	242	250
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	713,681	743,296	750,000
200 Employee Benefits				
210 Insurance	668	127,025	140,857	150,000
220 Social Security	670	52,269	55,272	65,000
290 Other	672	9,693	12,209	15,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	32,130	32,768	50,000
519 Mileage in Lieu of Trans	678	528		35,000
520 Insurance	680	25,128	1,021	35,000
626 Motor Fuel	682	109,047	134,135	150,000
730 Equipment (Including Buses)	684			120,000
800 Other	686	13,330	24,799	25,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	189,619	205,766	210,000
200 Employee Benefits				
210 Insurance	690	17,042	21,272	20,000
220 Social Security	692	14,143	15,362	16,000
290 Other	694	320	1,910	2,000
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	115,080	116,898	150,000
500 Other Purchased Services	700			
600 Supplies	702	51,731	77,678	75,000
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			
600 Supplies	722	719	178	1,000
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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		XXXXXXXXXX	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	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	100,000	100,000
948 Parent Education Program	835	0	0	200,000
949 Summer School	837	0	0	0
950 Special Education	840	5,729,814	5,177,292	5,771,980
954 Career and Postsecondary Education	850	25,043	43,354	50,000
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
965 KPERS	856	3,025,416	XXXXXXXXXX	XXXXXXXXXX
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891	34,989	125,000	250,000
978 At Risk (K-12)	893	1,556,517	900,000	1,850,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	36,748,023	35,485,949	38,778,649

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-80,396	-172,217	-158,086
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	688,075	659,858	749,059
4593 Title II**	015	109,598	149,102	145,908
4602 Title IV***	022	63,000	148,829	175,428
4601 Title III (English Language Acquisition)	060	12,712	14,926	12,798
4599 Other	075	75,996	24,000	24,000
RESOURCES AVAILABLE	170	868,985	824,498	949,107
TOTAL EXPENDITURES & TRANSFERS	175	1,041,202	982,584	949,107
UNENCUMBERED CASH BALANCE JUNE 30	190	-172,217	-158,086	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 Supporting Effective Instruction; Title II-D Education Technology. This would also include regular allocations.

***This would include Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	452,757	506,427	507,000
120 NonCertified	215	52,271	53,984	54,000
200 Employee Benefits				
210 Insurance (Employee)	220	45,365	53,764	55,000
220 Social Security	225	33,401	40,597	41,000
290 Other	230	1,308	1,469	2,000
300 Purchased Professional and Technical Services	235	4,844	7,051	7,000
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	13,845	16,213	15,307
600 Supplies				
610 General Supplemental (Teaching)	260	169	12,611	10,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	13,839	62	1,000
680 Miscellaneous Supplies	270	3,713	5,020	5,000
700 Property (Equipment & Furnishings)	275	22,605	23,753	18,000
800 Other	280	671	1,894	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.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	29,855	28,014	29,000
120 NonCertified	340	13,236	16,102	17,000
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	3,152	3,188	3,200
290 Other	355	482	39	500
300 Purchased Professional and Technical Services	360	49,935	94,852	50,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	245,073	73,966	70,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	12,723	19,017	15,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	127	165	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.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	707	20,000
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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	11,240	12,977	13,000
200 Employee Benefits				
210 Insurance	630	25		
220 Social Security	635	816	934	1,000
290 Other	640	59	11	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655	3,090	3,227	4,000
520 Insurance	660			
626 Motor Fuel	665			
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	7,255	6,540	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	1,041,202	982,584	949,107

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	549,334	424,434	573,193
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2015 \$	10	51,917		
2016 \$	15	1,635,856	33,251	
2017 \$	20		2,895,906	22,796
1140 Delinquent Tax	25	71,868	85,600	76,846
1410 Transportation Fees	47			
1980 Reimbursements	60	16,849	13,045	
1990 Miscellaneous	65	6,314	7,725	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	320,061	378,776	354,000
2450 Recreational Vehicle Tax	75			6,111
2460 Commercial Vehicle Tax	77			22,056
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	8,647,805	8,479,462	9,747,812
3226 Extraordinary Need State Aid**	96	0	XXXXXXXXXX	XXXXXXXXXX
5000 OTHER				
5206 Transfer From General Fund	97	0	XXXXXXXXXX	XXXXXXXXXX
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	11,300,004	12,318,199	10,802,814
TOTAL EXPENDITURES & TRANSFERS	175	10,875,570	11,745,006	12,404,953
TAX REQUIRED (175 minus 170)	195			1,602,139
PERCENT OF COLLECTION*	196			92.000 %
TOTAL 2018 TAX REQUIRED (195+196)	197			1,741,455
Delinquent Tax	200			87,073
AMOUNT OF 2018 TAX TO BE LEVIED				
Line 197 + Line 200	205			1,828,528
UNENCUMBERED CASH BALANCE JUNE 30	207	424,434	573,193	XXXXXXXXXX

*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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	68,805	176,184	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		1,021	5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	437		
700 Property (Equipment & Furnishings)	275	1,200,525	959,939	103,203
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	30,239	31,295	50,000
120 Non-Certified	290	46,596	49,869	50,000
200 Employee Benefits				
210 Insurance (Employee)	295	5,700	6,601	7,500
220 Social Security	300	6,267	6,679	10,000
290 Other	305	212	267	500
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	44,023	72,133	75,000
700 Property (Equipment & Furnishings)	325			50,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	125,917	130,036	150,000
120 NonCertified	340	27,715	31,454	35,000
200 Employee Benefits				
210 Insurance (Employee)	345	11,121	12,911	15,000
220 Social Security	350	11,723	12,417	15,000
290 Other	355	576	579	1,000
300 Purchased Professional and Technical Serv	360	28,611	25,714	30,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	5,815	2,758	5,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375	2,991	1,806	5,000
680 Miscellaneous Supplies	380	13,876	9,807	10,000
700 Property (Equipment & Furnishings)	385			10,000
800 Other	390			5,000
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	71,568	20,593	85,000
200 Employee Benefits				
210 Insurance (Employee)	405	5,561	6,451	7,500
220 Social Security	410	5,435	5,848	7,500
290 Other	415	139	242	250
300 Purchased Professional and Technical Services	420	21,746	7,550	25,000
400 Purchased Property Services	425	1,886	1,009	5,000
500 Other Purchased Services				
520 Insurance	430	278,668		350,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440	717	384	2,000
600 Supplies	445	455	719	2,000
700 Property (Equipment & Furnishings)	450	2,247	55	3,000
800 Other	455	20,490	15,367	40,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	82,931	64,674	150,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			10,000
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750	486,726		400,000
300 Purchased Professional and Technical Services	755	106,524	65,841	150,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	12		
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	53,401	98,869	100,000
200 Employee Benefits				
210 Insurance (Employee)	525	11,121	23,096	25,000
220 Social Security	530	3,891	7,239	10,000
290 Other	535	120	269	500
300 Purchased Professional and Technical Services	540	155,311	154,327	175,000
400 Purchased Property Services				
411 Water/Sewer	545	4,189	4,196	5,000
420 Cleaning	550	4,277	5,774	5,000
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565		251,807	5,000
490 Other	570	1,831	4,095	5,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	1,114	11,048	5,000
600 Supplies				
610 General Supplies	585	7,924		10,000
620 Energy				
621 Heating	590	123,319	68,424	200,000
622 Electricity	595	592,818	818,380	850,000
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.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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			40,000
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	100,000	150,000	150,000
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	
949 Summer School	837	0	0	0
950 Special Education	840	2,700,000	2,702,279	3,200,000
954 Career and Postsecondary Education	850	300,000	500,000	600,000
960 Special Reserve	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	0	200,000
976 At Risk (4yr Old)	885	100,000	325,000	200,000
978 At Risk (K-12)	890	3,900,000	4,800,000	4,400,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	10,875,570	11,745,006	12,404,953

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	464,329	217,428	184,222
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35	xxxxxxxxxxxxx		
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	34,989	125,000	250,000
5208 Transfer From Supplemental General	140	100,000	325,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	599,318	667,428	634,222
TOTAL EXPENDITURES & TRANSFERS	175	381,890	483,206	539,000
UNENCUMBERED CASH BALANCE JUNE 30	190	217,428	184,222	95,222

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	194,063	246,239	265,000
120 NonCertified	215	63,829	87,192	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	36,514	47,705	50,000
220 Social Security	225	19,638	24,244	30,000
290 Other	230	1,186	1,228	2,000
300 Purchased Professional and Technical Services	235	20	856	1,000
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	874	818	1,000
600 Supplies				
610 General Supplemental (Teaching)	255	3,657	5,611	6,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	749		2,000
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.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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		45	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	34,657	41,771	50,000
120 NonCertified	395	13,511	13,761	15,000
200 Employee Benefits				
210 Insurance (Employee)	400	4,188	5,193	6,000
220 Social Security	405	3,360	3,926	4,000
290 Other	410	5,194	4,509	5,000
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420			
600 Supplies	425			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. 2016-2017 Actual (1)	12 mo. 2017-2018 Actual (2)	12 mo. 2018-2019 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	450	108	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	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	381,890	483,206	539,000

AT RISK FUND (K-12)		Code 13 Line	12 mo. 2016-2017 Actual (1)	12 mo. 2017-2018 Actual (2)	12 mo. 2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1		01	970,438	633,623	628,966
Cancel of Prior Year Encumbrance		03			
REVENUE:					
1000 LOCAL SOURCES					
1300 Tuition					
1312 Individuals					
1315 Individual (Summer School)					
1320 Other School District/Govt Sources In-State					
1510 Interest on Idle Funds					
1700 Student Activities(Reimbursement)					
1900 Other Revenue From Local Source					
1990 Miscellaneous					
4000 FEDERAL SOURCES					
4590 Other Federal Aid					
5000 OTHER					
5206 Transfer From General					
5208 Transfer From Supplemental General					
5253 Transfer From Contingency Reserve					
RESOURCES AVAILABLE					
TOTAL EXPENDITURES & TRANSFERS					
UNENCUMBERED CASH BALANCE JUNE 30					

AT RISK FUND (K-12) EXPENDITURES		Code 13 Line	12 mo. 2016-2017 Actual (1)	12 mo. 2017-2018 Actual (2)	12 mo. 2018-2019 Budget (3)
1000 Instruction					
100 Salaries					
110 Certified					
120 NonCertified					
200 Employee Benefits					
210 Insurance (Employee)					
220 Social Security					
290 Other					
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services					
560 Tuition					
561 Tuition/other State LEA's					
563 Tuition/Priv Sources					
590 Other					
600 Supplies					
610 General Supplemental (Teaching)					
644 Textbooks					
650 Supplies (Technology Related)					
680 Miscellaneous Supplies					
700 Property (Equipment & Furnishings)					
800 Other					
2000 Support Services					
2100 Student Support Services					
100 Salaries					
110 Certified					
120 NonCertified					

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	2,583	2,733	3,000
290 Other	300	118	120	150
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	363	999	1,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	192,755	212,044	250,000
120 NonCertified	335		9,706	10,000
200 Employee Benefits				
210 Insurance (Employee)	340	21,902	26,702	30,000
220 Social Security	345	13,482	16,067	20,000
290 Other	350	553	648	1,000
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357	70		
500 Other Purchased Services	360		1,132	1,000
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	138	551	500
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	103,069	100,568	150,000
120 NonCertified	395	49,632	56,554	75,000
200 Employee Benefits				
210 Insurance (Employee)	400	12,607	17,887	20,000
220 Social Security	405	10,793	11,261	15,000
290 Other	410	448	454	500
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,776	5,000
600 Supplies	425	1,832	3,728	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. 2016-2017 Actual (1)	12 mo. 2017-2018 Actual (2)	12 mo. 2018-2019 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			20,000
620 Energy				
621 Heating	500			50,000
622 Electricity	505			50,000
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	405	1,152	10,000
200 Employee Benefits	532	29	89	1,000
800 Other	533		419	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	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,810,664	5,713,410	6,607,150

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	255,701	203,886	188,661
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	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	100,000	150,000	150,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	355,701	353,886	338,661
TOTAL EXPENDITURES & TRANSFERS	175	151,815	165,225	266,000
UNENCUMBERED CASH BALANCE JUNE 30	190	203,886	188,661	72,661

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	76,813	86,968	150,000
120 NonCertified	215	47,122	47,183	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	16,847	18,262	20,000
220 Social Security	225	9,568	10,610	15,000
290 Other	230	405	1,239	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			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	676	695	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	384	268	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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	151,815	165,225	266,000

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,428,170	1,029,246	804,370	804,370
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2015 \$	05	17,414			
2016 \$	10	1,057,848	21,857		
2017 \$	15		1,101,948	9,180	9,180
2018 \$	20			1,117,127	1,214,268
1140 Delinquent Tax	25	22,691	35,204	29,255	43,860
1510 Interest on Idle Funds	30	4,207	38,580	15,000	15,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40		284,375	200,000	200,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	179,585	158,824	185,916	185,916
July - December Estimate	60				92,958
2450 Recreational Vehicle Tax	65			3,209	3,209
July - December Estimate	66				1,605
2460 Commercial Vehicle Tax	67			11,583	11,583
July - December Estimate	68				5,792
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	808,073	873,435	910,701	910,701
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	3,517,988	3,543,469	3,286,341	3,498,442
TOTAL EXPENDITURES & TRANSFERS	175	2,488,742	2,739,099	3,175,000	3,175,000
July - December Estimate	180	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	323,442
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	3,498,442
UNENCUMBERED CASH BALANCE JUNE 30	190	1,029,246	804,370	111,341	xxxxxxxxxxxx

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
EXPENDITURES:				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	245,797	324,584	350,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	433,516	467,598	500,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220		800	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	900,000	1,300,000	1,100,000
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	138,105	147,411	200,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	279,318	17,999	200,000

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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		681	
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			
400 Outside Contractors	290	102,642	97,523	100,000
4900 Other	291			100,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	32,820	63,998	70,000
890 Commission & Postage	300	4,525	1,375	5,000
831 Principal	305	348,964	317,130	350,000
5200 TRANSFER TO:				
930 General Fund	435	0	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	2,488,742	2,739,099	3,175,000

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	344,599	349,633	335,065
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05	xxxxxxxxxxxx		
1900 Other Revenue From Local Source	15	42,940	33,186	
3000 STATE SOURCES				
3208 State Safety Aid	25	22,400	21,888	32,500
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	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	409,939	404,707	367,565
TOTAL EXPENDITURES & TRANSFERS	175	60,306	69,642	142,300
UNENCUMBERED CASH BALANCE JUNE 30	190	349,633	335,065	225,265

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	41,366	50,937	75,000
120 NonCertified	215	2,275	3,529	5,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3,339	4,167	5,000
290 Other	230	43	54	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	1,297	655	2,000
644 Textbooks	260		150	200
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	3,220	1,640	2,000
700 Property (Equipment & Furnishings)	270			
800 Other	275	875	385	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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	1,956	2,000
626 Motor Fuel-not schoolbus	550	2,424	2,867	7,000
700 Property (Equipment & Furnishings)	555			35,000
800 Other	560	3,846	3,302	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	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	60,306	69,642	142,300

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,674,270	3,089,251	3,018,137
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	809,411	791,483	790,000
1612 Student School Lunches (Breakfast)	25	40,665	47,379	51,011
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	157,043	126,294	10,633
1990 Miscellaneous	55	3,023	1,844	
3000 STATE SOURCES				
3203 School Food Assistance	65	291,102	103,689	29,000
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,594,632	1,826,028	1,927,337
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	5,570,146	5,985,968	5,826,118
TOTAL EXPENDITURES & TRANSFERS	175	2,480,895	2,967,831	3,920,000
UNENCUMBERED CASH BALANCE JUNE 30	190	3,089,251	3,018,137	1,906,118

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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	803,407	1,077,680	1,150,000
200 Employee Benefits				
210 Insurance	295	103,086	129,452	150,000
220 Social Security	300	58,159	79,147	100,000
290 Other	305	5,462	9,040	10,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315		811	
590 Other Purchased Services	320	32,130	30,552	50,000
600 Supplies				
630 Food & Milk	325	1,229,690	1,260,326	1,500,000
680 Miscellaneous Supplies	330	113,468	135,985	150,000
700 Property (Equipment & Furnishings)	335	25,493	124,838	650,000
800 Other	340	110,000	120,000	160,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	2,480,895	2,967,831	3,920,000

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	241,147	129,813	153,123
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	xxxxxxxxxxxx		
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25		50,917	35,000
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	100,000	100,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	241,147	280,730	288,123
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			20,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			5,000
290 Other	230			500
300 Purchased Professional and Technical Services	235	1,616		40,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	82,214	99,335	110,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	27,504	28,272	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			

		12 mo.	12 mo.	12 mo.
	Code 26 Line	2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
PROFESSIONAL DEVELOPMENT				
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	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	175	111,334	127,607	225,500
UNENCUMBERED CASH BALANCE JUNE 30	190	129,813	153,123	62,623

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	80,889	55,437	36,351
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15	xxxxxxxxxxxxxxx		
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	127,000	159,586	152,308
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	200,000
5208 Transfer From Supplemental General	50	100,000	100,000	0
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	307,889	315,023	388,659
TOTAL EXPENDITURES & TRANSFERS	175	252,452	278,672	303,500
UNENCUMBERED CASH BALANCE JUNE 30	190	55,437	36,351	85,159

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	200,462	218,904	225,000
120 NonCertified	215	11,525	21,121	25,000
200 Employee Benefits				
210 Insurance (Employee)	220	11,762	9,303	10,000
220 Social Security	225	15,979	18,243	20,000
290 Other	230	484	957	1,000
300 Purchased Professional and Technical Services	235	3,227	1,117	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	5,385	6,230	7,500
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,598	2,785	5,000
700 Property (Equipment & Furnishings)	270	1,030	12	5,000
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS	xxxx	252,452	278,672	303,500

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,031,265	2,875,062	1,248,347
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	xxxxxxxxxxxxxx		
1900 Other Revenue From Local Source	15	244,994	522,318	500,000
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	1,086,576	1,141,774	1,100,000
4570 Medicaid	60	211,389	351,313	300,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	5,729,814	5,177,292	5,771,980
5208 Transfer From Supplemental General	80	2,700,000	2,702,279	3,200,000
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	13,004,038	12,770,038	12,120,327
TOTAL EXPENDITURES & TRANSFERS	175	10,128,976	11,521,691	12,103,000
UNENCUMBERED CASH BALANCE JUNE 30	190	2,875,062	1,248,347	17,327

* This would include regular allocations.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,256,065	3,527,742	3,600,000
120 NonCertified	215	2,162,870	2,496,116	2,550,000
200 Employee Benefits				
210 Insurance (Employee)	220	714,366	898,172	925,000
220 Social Security	225	392,676	430,341	465,000
290 Other	230	41,330	41,792	55,000
300 Purchased Professional and Tech Services	235	9,685	11,972	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	17,938	13,236	20,000
600 Supplies				
610 General Supplemental(Teaching)	260	18,611	11,477	50,000
644 Textbooks	265	4,316	12,322	10,000
650 Supplies (Technology Related)	267	5,549	2,834	5,000
680 Miscellaneous Supplies	270	828	2,449	2,500
700 Property (Equipment & Furnishings)	275	5,251	14,543	20,000
800 Other	280	73	225	1,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,265,741	1,525,718	1,550,000
120 NonCertified	290	373,966	452,620	475,000
200 Employee Benefits				
210 Insurance (Employee)	295	164,055	221,578	225,000
220 Social Security	300	118,147	143,426	150,000
290 Other	305	22,979	20,404	50,000
300 Purchased Professional and Tech Services	310	131,637	166,454	200,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	11,524	8,483	15,000
600 Supplies	320	22,013	15,795	20,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	8,962	1,043	10,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	311,797	221,634	250,000
120 NonCertified	340		9,556	
200 Employee Benefits				
210 Insurance (Employee)	345		3,300	
220 Social Security	350		689	
290 Other	355		44	
300 Purchased Professional and Tech Services	360	1,958	1,102	25,000
400 Purchased Property Services	363			
500 Other Purchased Services	365			5,000
600 Supplies				
640 Books(not textbooks)and Periodicals	370		928	
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	6,355	6,182	10,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	158,725	172,110	180,000
120 NonCertified	400	44,377	48,001	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	19,422	22,752	25,000
220 Social Security	410	14,541	15,934	20,000
290 Other	415	535	511	1,000
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	8,691	9,055	10,000
600 Supplies	435	4,527	949	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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	235		500
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional and Tech Services	520			
400 Purchased Property Services				
411 Water/Sewer	525	642	2,396	1,500
420 Cleaning	530	1,773	643	2,500
430 Repairs & Maintenance	535	319		1,000
440 Rentals	540			
490 Other	545	302	1,893	2,000
500 Other Purchased Services	550	93		1,000
600 Supplies				
610 General Supplies	555	2,254	1,128	10,000
620 Energy				
621 Heating	560			
622 Electricity	565	7,103	50,850	60,000
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	544,452	648,152	700,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
200 Employee Benefits				
210 Insurance	640	110,092	138,234	145,000
220 Social Security	645	38,491	45,873	50,000
290 Other	650	6,368	11,699	15,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	33,651	30,967	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	11,738	15,000
590 Other Purchased Services	680	26	13	
600 Supplies				
626 Motor Fuel	685	29,271	37,186	40,000
680 Miscellaneous Supplies	690	18,354	9,430	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			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
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			
TOTAL EXPENDITURES & TRANSFERS	xxxx	10,128,976	11,521,691	12,103,000

* 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	408,421	91,651	75,561
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	xxxxxxxxxxxx		
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	12,411	13,408	12,963
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	25,043	43,354	50,000
5208 Transfer From Supplemental General	140	300,000	500,000	600,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	745,875	648,413	738,524
TOTAL EXPENDITURES & TRANSFERS	175	654,224	572,852	688,000
UNENCUMBERED CASH BALANCE JUNE 30	190	91,651	75,561	50,524

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	480,378	412,774	500,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	33,576	27,543	35,000
220 Social Security	225	35,288	31,013	40,000
290 Other	230	1,105	989	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	1,829	2,638	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	48,797	48,129	50,000
644 Textbooks	260	482	930	1,000
650 Supplies (Technology Related)	263	2,893	3,947	5,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	49,876	44,889	50,000
800 Other	275			

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES & TRANSFERS*	xxxx	654,224	572,852	688,000

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	4,631,208	6,234,532
5000 OTHER				
5206 Transfer from General Fund	07	3,025,416	XXXXXXXXXX	XXXXXXXXXX
RESOURCES AVAILABLE	70	3,025,416	4,631,208	6,234,532
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,942,619	2,973,698	4,003,193
2100 Student Support				
200 Employee Benefits	80	244,454	374,202	503,750
2200 Instructional Support				
200 Employee Benefits	85	150,968	231,097	311,103
2300 General Administration				
200 Employee Benefits	90	42,658	65,300	87,906
2400 School Administration				
200 Employee Benefits	95	213,594	326,963	440,157
2500 Central Services				
200 Employee Benefits	100	56,878	87,067	117,209
2600 Operations & Maintenance				
200 Employee Benefits	105	209,056	320,016	430,806
2700 Student Transportation Services				
200 Employee Benefits	110	96,813	148,199	199,505
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	68,376	104,666	140,903
TOTAL EXPENDITURES	175	3,025,416	4,631,208	6,234,532
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,993,703	1,055,703	1,055,703
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,993,703	1,055,703	
TOTAL EXPENDITURES & TRANSFERS	175	938,000	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,055,703	1,055,703	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 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	938,000	XXXXXXXXXX	XXXXXXXXXX
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 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	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	xxxx	938,000	0	0

* Enter on Code 53, Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,155,858	866,350	999,460
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	115,062	100,359	
1911 Fines	10	184		
1942 Rental Fees & Books	15	223,617	225,036	
1990 Miscellaneous	20	174,266	209,172	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,668,987	1,400,917	
EXPENDITURES:				
1000 Instruction				
600 Supplies				
644 Textbooks	75	575,818	207,050	
645 Workbooks	80	49,815	8,739	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	5,408	917	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	100,226	108,256	
682 Musical Instruments	100	2,517	4,532	
683 Other Material & Supplies	105	64,332	71,963	
684 Other	110	4,521		
5200 TRANSFER TO:				
930 General Fund	125	0	XXXXXXXXXX	XXXXXXXXXX
TOTAL EXPENDITURES	175	802,637	401,457	
UNENCUMBERED CASH BALANCE JUNE 30	190	866,350	999,460	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	89,002	156,280	142,943
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	101,555	125,054	
1790 Donations/Fundraisers/Other	55	219,371	282,037	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	267,552	498,903	
RESOURCES AVAILABLE	170	677,480	1,062,274	
TOTAL EXPENDITURES & TRANSFERS	175	521,200	919,331	
UNENCUMBERED CASH BALANCE JUNE 30	190	156,280	142,943	xxxxxxxxxxx

In accordance with 72-1178, 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. 72-1136, 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.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210		3,582	
120 NonCertified	215	2,040	495	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	263,941	250,334	
600 Supplies	235	58,643	247,486	
700 Property (Equipment & Furnishings)	240	99,867	18,696	
800 Other	245	65,477	213,188	
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		24,777	
730 Equipment	275	5,302	13,512	
800 Other	280	25,930	147,261	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	521,200	919,331	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2016-2017 Actual (1)	2017-2018 Actual (2)	2018-2019 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	5,106,726	5,540,494	5,052,876	5,052,876
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2015 \$	05	157,765			
2016 \$	10	2,071,969	42,428		
2017 \$	15		957,297	8,376	8,376
2018 \$	20			2,219,068	
1140 Delinquent Tax	25	52,535	75,384	25,425	38,119
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	302,686	403,544	297,300	297,300
July - December Estimate	60				148,650
2450 Recreational Vehicle Tax	65			5,132	5,132
July - December Estimate	66				2,566
2460 Commercial Vehicle Tax	67			18,523	18,523
July - December Estimate	68				9,262
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	5,662,278	5,590,808	5,670,289	5,670,289
July - December Estimate*	77				4,100,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after July 1, 2017)	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	13,353,959	12,609,955	13,296,989	15,351,093
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	3,638,184	3,527,079	3,400,385	
890 Bond Fees	90	281			
831 Principal	95	4,175,000	4,030,000	4,160,000	
TOTAL EXPENDITURES	100	7,813,465	7,557,079	7,560,385	7,560,385
832 Interest Due July-December	105				1,667,879
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,300,000
990 Cash Basis Reserve	120				4,120,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	17,648,264
UNENCUMBERED CASH BALANCE JUNE 30	190	5,540,494	5,052,876	5,736,604	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			2,297,171
	200	Delinquent Tax			114,859
	205	Amount of 2018 Tax to be Levied			2,412,030

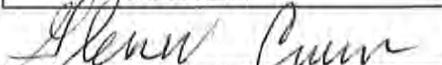
(a) Interest on Bond Proceeds not Bond and Interest Levy.
* July - December estimate must be entered manually.

NOTICE OF HEARING 2018-2019 BUDGET

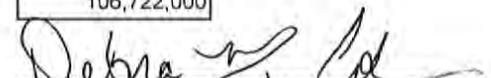
The governing body of Unified School District 261 will meet on the 20th day of August, 2018 at 7:00 PM, at 1745 West Grand Ave., Haysville, KS 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Office and will be available at this hearing.

The Amount of 2018 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2018-2019 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	2016-2017 Actual		2017-2018 Actual		PROPOSED BUDGET 2018-2019		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2018 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	36,748,023	20.000	35,485,949	20,000	38,778,649	2,649,192	20.000
Supplemental General (LOB)	08	10,875,570	12.370	11,745,006	21.023	12,404,953	1,828,528	12.047
SPECIAL REVENUE								
Bilingual Education	14	151,815		165,225		266,000		
Capital Outlay	16	2,488,742	8.000	2,739,099	8.000	3,175,000	1,214,268	8.000
Driver Training	18	60,306		69,642		142,300		
Food Service	24	2,480,895		2,967,831		3,920,000		
Professional Development	26	111,334		127,607		225,500		
Parent Education Program	28	252,452		278,672		303,500		
Special Education	30	10,128,976		11,521,691		12,103,000		
Career and Postsecondary Education	34	654,224		572,852		688,000		
Federal Funds	07	1,041,202		982,584		949,107		
At Risk (4Yr Old)	11	381,890		483,206		539,000		
At Risk (K-12)	13	5,810,664		5,713,410		6,607,150		
KPERS Special Retirement Contribution	51	3,025,416		4,631,208		6,234,532		
Contingency Reserve	53	938,000		0				
Textbook & Student Material Revolving	55	802,637		401,457				
Activity Fund	56	521,200		919,331				
DEBT SERVICE								
Bond and Interest #1	62	7,813,465	15.668	7,557,079	6.944	7,560,385	2,412,030	15.891
TOTAL USD EXPENDITURES	100	84,286,811	56.038	86,361,849	55.967	93,897,076	8,104,018	55.938
Less: Transfers	105	18,509,779	xxxxxx	14,922,925	xxxxxx	16,771,980	xxxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	65,777,032	xxxxxx	71,438,924	xxxxxx	77,125,096	xxxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	7,506,301	xxxxxx	7,786,399	xxxxxx	8,104,018	xxxxxxxx	xxxxxxx
TOTAL TAXES LEVIED	125	7,506,301		7,786,399		8,104,018		
Assessed Valuation - General Fund	128	\$121,362,592		\$126,398,760		\$132,459,618		
Assessed Valuation - All Other Funds	130	\$140,612,571		\$145,732,338		\$151,783,446		
Outstanding Indebtedness, July 1		2016		2017		2018		
General Obligation Bonds	135	112,575,000		108,395,000		104,365,000		
Lease Purchase Principal	153	2,920,000		2,645,000		2,357,000		
TOTAL USD DEBT	155	115,495,000		111,040,000		106,722,000		


 President

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


 Clerk of the Board



Budget Certificate

2018-19 School Year

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

USD# and Name: 261 - Haysville

Superintendent:

John Burke
Date: August 20, 2018



2018-19

Budget Authority & Revenue Worksheets

USD 261

Haysville

Sedgwick



2018-2019

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 6/30/2018 *	\$0	\$0	\$0	\$0	\$0
2. 2017 Actual Taxes Levied*	\$3,072,318	\$1,169,608	\$1,016,498	\$0	\$0
3. Less: percent of delinquent taxes (3a)	5,000				
4. Less: Jan. 20, 2018 Taxes received**	\$153,616	\$58,480	\$50,825	\$0	\$0
5. Less: Mar. 20, 2018 Taxes received**	\$1,606,170	\$611,186	\$530,854	\$0	\$0
6. Less: June 5, 2018 Taxes received**	\$93,067	\$35,404	\$30,918	\$0	\$0
7. Less: County Taxes received**	\$1,196,669	\$455,358	\$395,525	\$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)	\$3,049,522	\$1,160,428	\$1,008,122	\$0	\$0
11. 2017 taxes receivable (taxes in process of collection 6/30/2018)(Line 2 less Line 10)	\$22,796	\$9,180	\$8,376	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2018 to 12-31-2019) (Line 3 x 75%)	\$115,212	\$43,860	\$38,119	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	94.258 %	94.215 %	94.176 %	0.000 %

TABLE I

	Jan. 20, 2019	Sept. 20, 2019
1. Estimated percent of distribution of 2018 tax dollars:	53.000	6.000
2. Estimated percent of distribution (Jan., Mar., June)	3.000	2.000
3. 2018 General Fund Assessed Valuation	36.000	
4. 2018-2019 Tax Levied (20 mills x 2018 General Fund Assessed Valuation***)	= 92.000	
5. 2018-2019 Est. Tax Levy to be received 1-1-2019 to 6-30-2019 (Line 2 x Line 4)	= \$132,459,618	TOTAL
	= \$2,649,192	(Must total 100%)
	= \$2,437,257	

*Amounts are available from the County Treasurer. **These Jan.-June, 2018 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.

District Name 261 - Haysville No.
County

2018-2019

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 6/30/2018 *	\$0	\$0	\$0	\$0
2. 2017 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.000	\$0	\$0	\$0
4. Less: Jan. 20, 2018 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2018 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2018 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. 2017 taxes receivable (taxes in process of collection 6/30/2018)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2018 to 12-31-2019) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax*		Estimated Recreational Vehicle Property Tax* 7/1/2018 to 6/30/2019	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2018 to 6/30/2019	
7/1/2018 to 6/30/2019	\$834,378	\$14,450	(15)	\$0
(13)		Estimated Commercial Vehicle Tax* 7/1/2018 to 6/30/2019		
(16)	\$2,840	\$52,162		
(18) 2016 DELINQUENT TAX PERCENTAGE				
Percent Uncollected*	=	4.0000 %		

*Amounts are available from the County Treasurer. **These Jan.-June, 2018 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.

2018-2019
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 6/30/2018 *	\$0	\$0	\$0	\$0	\$0
2. 2017 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.000	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2018 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2018 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2018 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. 2017 taxes receivable (taxes in process of collection 6/30/2018)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2018 to 12-31-2019) (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, 2018 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.

District Name 261 - Haysville
County _____ No. _____
COMBINED

2018-2019
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 6/30/2018 *	\$0	\$0	\$0	\$0	\$0
2. 2017 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.000	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2018 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2018 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2018 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. 2017 taxes receivable (taxes in process of collection 6/30/2018)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2018 to 12-31-2019) (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, 2018 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
2018-2019 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>170.0</u> times .4 =	<u>68.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>158.0</u>
4. Estimated State Aid due from 7-1-2018 to 6-30-2019 (Line 3 x \$30,610)	<u>\$4,836,380</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>\$750,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$30,000</u>
7. Insurance	<u>\$15,000</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>\$75,000</u>
12. Teacher travel (in-district)	<u>\$12,000</u>
13. Total of Lines 5 through 12	<u>\$982,000</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>\$982,000</u>
16. Total Estimated Transportation Aid (7-1-2018 to 6-30-2019) (Line 15 x 80%)	<u>\$785,600</u>
17. Estimated Catastrophic State Aid (7-1-2018 to 6-30-2019)	<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) (7-1-2018 to 6-30-2019)	<u> </u>
20. Total Estimated Special Education Aid (7-1-2018 to 6-30-2019) (Line 4+16+17+18+19)	<u>\$5,771,980</u>

Form 148
2018-19 Estimated General State Aid

1. 2018-19 General Fund Budget (Form 150, Line 17)	=	<u>\$38,778,649</u>
2. Estimated Local Effort		
a. 2018-19 Mineral Production Tax (General Fund)	=	<u>\$0</u>
b. 2018-19 Federal Impact Aid PL 382 (formerly PL 874)*	=	<u>\$0</u>
c. 2018-19 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
d. 6-30-2018 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
e. 2018-19 Special Education State Aid	=	<u>\$5,771,980</u>
f. 2018-19 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
3. TOTAL (2a+2b+2c+2d+2e+2f)	=	<u>\$5,771,980</u>
4. 2018-19 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	=	<u>\$33,006,669</u>

*Only deduct 70% of the estimated 2018-19 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. 72-5166 (categorical aid funds, capital outlay, or program weighted funds.)

**USD Form 150
2018-2019
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2018-19 Adjusted FTE enrollment (Excludes 4 yr old at-risk.) (from Table I or Table IV)		=	<u>5,559.1</u>
2. Estimated 2018-19 4yr old at risk FTE enrollment (See Footnote(e)) (At-risk students count as .5 FTE)		=	<u>75.0</u>
	<u>75.0</u> + <u>0.0</u>		
3. 2018-19 Total Adjusted FTE Enrollment including 4 yr old at risk (Line 1 + Line 2)		=	<u>5,634.1</u>
4. Estimated 2018-19 weighted low enrollment and high enrollment. (from line 3)	<u>5,634.1</u> x <u>0.035040</u> factor (from Table II)	=	<u>197.4</u>
5. Estimated 2018-19 Bilingual Weighting (a) (b)		=	<u>29.6</u>
A. (9/20/18 Contact Hrs <u>280.0</u> + 2/20/19 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>18.4</u>
B. (9/20/18 ELL Headcount <u>160</u> + 2/20/19 ELL Hdct <u>0</u>) x .185		=	<u>29.6</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2018-19 Career Technical Education (CTE) weighting (c)		=	<u>96.7</u>
(9/20/18 CTE contact hrs <u>1,160.0</u> + 2/20/19 contact hrs <u>0.0</u>) / 6 x 0.5			
7. Estimated 2018-19 At-Risk Student weighting (d)		=	<u>1,331.0</u>
9/20/18 Free Lunch <u>2,750</u> + 2/20/19 Free Lunch <u>0</u> x 0.484			
8. Estimated 2018-19 High-Density At-Risk Student Weighting (from Table VI, Line 2)		=	<u>255.1</u>
9. Estimated 2018-19 School Facilities Weighting (d)		=	<u>112.5</u>
9/20/18 School Facilities FTE <u>450.0</u> + 2/20/19 School Facilities FTE <u>0.0</u> x 0.25			
10. Estimated 2018-19 Transportation Weighting (Table III, Line 6)	<u>1,113,750</u> + \$4,165	=	<u>267.4</u>
11. Estimated 2018-19 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> + \$4,165	=	<u>0.0</u>
12. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>5,771,980</u> + \$4,165	=	<u>1,385.8</u>
13. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>1.0</u>
14. Estimated 2018-19 Virtual State Aid (Table V, Line 4)		=	<u>\$0</u>
15. Estimated 2018-19 operating budget excludes COLA. (Lines 3 through 13 times BASE + Line 14)	<u>9,310.6</u> x \$4,165 + 0	=	<u>\$38,778,649</u>
16. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 + \$4,165 (maximum allowed for this district) (Amt district will use, up to the maximum)	=	<u>0.0</u>
17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16)	<u>9,310.6</u> x \$4,165 + 0	=	<u>\$38,778,649</u>
Local Option Budget -- See Form 155			
18. Estimated 2018-19 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 11 + 16) = 7923.8 x 4490 = \$35577862 + <u>5,771,980</u> (Spec Ed)		=	<u>\$41,349,842</u>

TABLE I - Declining Enrollment Calculation

	USD#	261
1. September 20, 2017, FTE enrollment (Excludes 4 yr old at risk and virtual.)		= 5,559.1
2. September 20, 2016, FTE enrollment (Excludes 4 yr old at risk and virtual.)		= 5,424.1
3. FTE adjusted enrollment for budget purposes (higher of line 1 or 2).		= 5,559.1
4. Total FTE adjusted enrollment including Kindergarten. (Goes to page 1, line 1 if no military provision; see Table IV.)		= 5,559.1

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 2018-19 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 9-20-2018.		= 36.0
2. All public pupils transported or for whom transportation is being made available 9-20-2018 who reside in the district 2.5 miles or more (Estimated)	2,025.0 + 2-20-19 0.0	= 2,025.0
3. Index of density = Line 2	2,025.0 divided by Line 1	= 56.250
4. Using index of density (Line 3), determine Per Capita Allowance.		= \$550
	Factor A [BASE Change]	1.00
	Factor B [Transported Students times Per Capita Allowance]	\$1,113,750
	Factor C [Factor B times Constant]	\$1,113,750
	Factor D [Factor C times Factor A]	\$1,113,750
6. Take higher of 2018-19 Trans. State Aid 1,113,750 or 2016-17 Trans. State Aid 1,067,004 (to Line 10, Page 1)		= 1,113,750

2018 Sub for Senate Bill 423: In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

TABLE IV - KSA 72-5132

	USD#	261
1. Does the district qualify for the 3yr Average?	<u>NO</u>	
2. 9/20/15 Audited FTE enrollment (excludes 4 yr old at-risk and Virtual)		= 5,164.9
3. 2/20/16 Audited FTE of new students of military families, not enrolled on 9/20/15. (Excludes 4 yr old at risk) (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. 9/20/16 Audited FTE enrollment (excludes 4 yr old at-risk and Virtual)		= 5,424.1
5. Estimated 2/20/17 Audited FTE of new students of military families, not enrolled on 9/20/16. (Excludes 4 yr old at risk) (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. 9/20/17 Audited FTE enrollment (excludes 4 yr old at-risk and Virtual)		= 5,559.1
7. 2/20/18 Audited FTE of new students of military families, not enrolled on 9/20/17. (Excludes 4 yr old at risk) (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, 2015, FTE enrollment plus 2/20/16 FTE (Excludes 4 yr old at risk and virtual.)		= 5,164.9
9. Sept. 20, 2016, FTE enrollment plus 2/20/17 FTE (Excludes 4 yr old at risk and virtual.)		= 5,424.1
10. Sept. 20, 2017, FTE enrollment plus 2/20/18 FTE (Excludes 4 yr old at risk and virtual.)		= 5,559.1
11. 3 YR AVG FTE*: (<u>5,164.9</u> + <u>5,424.1</u> + <u>5,559.1</u>)/3= <u>5,382.7</u>		= 0.0
	(line 8) (line 9) (line 10) (goes to line 11)	
* Excludes 4 yr old at risk and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
12. 2018-19 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or 11, if qualified for 3YR AVG).		= 5,559.1
13. Total FTE adjusted enrollment including Kindergarten FTE. (Goes to page 1, line 1 if eligible for military provision.)		= 5,559.1

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

USD# 261

1. Estimated 9/20/18 FTE enrollment for full-time students enrolled in virtual programs.	0.0 X	\$5,000	=	0
2. Estimated 9/20/18 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	\$1,700	=	0
3. Estimated Virtual Credits* (19 years and older).	0.00 X	\$709	=	0
4. Estimated Virtual State Aid (Lines 1 plus 2 plus 3)			=	\$0

*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 2018-19 Free Lunch Percentage (1B divided by 1A)			=	48.25 %
A. 9/20/18 + 2/20/19 Headcount (from Open page)		= 5,700		
B. 9/20/18 + 2/20/19 Free Lunch Headcount (from Open page)		= 2,750		
2. Estimated 2018-19 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	255.1
A. USD Level (i or ii)			=	255.1
i. High-Density At-Risk >= 50% (1B times 10.5%)		= 0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	255.1		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		= 174.8		

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 9-20-2018 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{280.0}{6} \div 6 \times 0.395 = 18.4333$ (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 9-20-2018 and multiplying by factor of 0.185. Total headcount $160 \times 0.185 = 29.6000$ (Record on Line 5)
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2018 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{1,160.0}{6} \div 6 = 193.3333$ (Record on Line 6)
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that passed 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.
- (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) 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. 72-5139). 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:		$281.5 \times 0.25 = 70.4 \times \$4,165 = \$293,216$

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: $73.3 \times 0.25 = 18.3 \times \$4,165 = \$76,220$

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 the 3yr Average (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 2017-18 school year? | = <u>YES</u> |
| 3. Did the district decline in enrollment for 2017-18 school year compared to the 2016-17 school year? | = <u>NO</u> |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/19 Est. FTE Enrollment 0.0 ≥ 25 or 1% of the 9/20/18 Est. FTE Enrollment 5,600.0 = NO

FORM 155
2018-2019 LOCAL OPTION BUDGET

- | | | |
|--|---------|----------------------|
| 1. Authorized percent for 2018-19 school year (Max 30%) | = | <u>30.00</u> % |
| 2. Authorized percent due to Election to increase LOB authority (Max 33%) | | |
| | Expires | <u>0.00</u> % |
| 3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%) | | |
| School year it expires | Expires | <u>0.00</u> % |
| 4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) | = | <u>30.00</u> % |
| 5. COMPUTED LOB FOR 2018-2019 | | |
| (2018-19 LOB Base General Fund \$ <u>41,349,842</u> X Line 4) | | \$ <u>12,404,953</u> |
| 6. ADOPTED LOB FOR 2018-2019 IF LESS THAN Line 5 | | \$ _____ |

Note: Minimum adopted LOB must be 15% of LOB Base General Fund.

2018 Sub for Senate Bill 423 Sec. 3

(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

Percent of at-risk weighting to total adjusted (weighted) enrollment: 14.41 %
 Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,787,554

(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.32 %
 Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$39,696

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE
2018-2019

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 7-1-2018 to 6-30-2019
LUNCHES									
Paid Elem	1.	100,000	.6025	\$60,250	.0400	\$4,000	2.35	\$235,000	\$299,250
Jr. High	2.	100,000	.6025	\$60,250	.0400	\$4,000	2.55	\$255,000	\$319,250
Sr. High	3.	100,000	.6025	\$60,250	.0400	\$4,000	2.70	\$270,000	\$334,250
Free	4.	350,000	3.5225	\$1,232,875	.0400	\$14,000			\$1,246,875
Reduced	5.	75,000	3.1215	\$234,113	.0400	\$3,000	0.40	\$30,000	\$267,113
Adult	6.	2,750					3.50	\$9,625	\$9,625
TOTAL	7.	727,750		\$1,647,738		\$29,000		\$799,625	\$2,476,363
BREAKFAST									
Paid Elem	8.	29,415	.3000	\$8,825			1.15	\$33,827	\$42,652
Jr. High	9.	4,129	.3000	\$1,239			1.15	\$4,748	\$5,987
Sr. High	10.	4,097	.3000	\$1,229			1.15	\$4,712	\$5,941
Free	11.	131,986	1.7500	\$230,976					\$230,976
Reduced	12.	25,745	1.4500	\$37,330			0.30	\$7,724	\$45,054
Adult	13.	504					2.00	\$1,008	\$1,008
TOTAL	14.	195,876		\$279,599				\$52,019	\$331,618
SNACKS									
Paid Elem	15.		.0800	\$0				\$0	\$0
Jr. High	16.		.0800	\$0				\$0	\$0
Sr. High	17.		.0800	\$0				\$0	\$0
Free	18.		.8800	\$0				\$0	\$0
Reduced	19.		.4400	\$0			0.15	\$0	\$0
Adult	20.							\$0	\$0
TOTAL	21.	0		\$0				\$0	\$0
KINDERGARTEN MILK									
Paid	22.		.2075	\$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		\$1,927,337		\$29,000		\$851,644	\$2,807,981

KANSAS STATE DEPARTMENT OF EDUCATION

USD# _____ 261

2018-2019
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, 2018 to December 31, 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 2017-2018 School Year Until March, 2019. For new levies made in 2018-2019
revenues will not be received until March, 2020

	(1) 2016 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	32.34%	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$1,743,816	34.33%	\$191,916	23.23%	\$3,324	\$0	\$653	\$11,998
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,127,093	22.19%	\$124,049	15.02%	\$2,148	\$0	\$422	\$7,755
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,208,140	43.48%	\$243,068	29.42%	\$4,210	\$0	\$827	\$15,196
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 Brfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,079,049	100.00% (c)	\$559,033 (e)	100.00% (c)	\$9,682 (e)	\$0 (e)	\$1,903 (e)	\$34,949 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2018-2019.
- (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 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

2018-2019
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, 2019, to June 30, 2019

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 2017-2018 School Year Until March, 2019. For new levies made in 2018-2019
revenues will not be received until March, 2020

	(1) 2017 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. General (No MVPT or RVPT)	\$3,072,318	58.43%	\$160,884	32.47%	\$2,787	\$0	\$547	\$10,058
2. Supplemental Gen. Fund	\$0	0.00%	\$0	39.46%	\$0	\$0	\$0	\$0
3. Adult Education	\$1,169,608	22.24%	\$61,237	0.00%	\$1,061	\$0	\$208	\$3,828
4. Capital Outlay	\$0	0.00%	\$0	15.02%	\$0	\$0	\$0	\$0
5. Special Assessment	\$1,016,498	19.33%	\$53,224	0.00%	\$922	\$0	\$181	\$3,327
6. Bond and Interest #1	\$0	0.00%	\$0	13.05%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,258,424	100.00%	\$275,345	100.00%	\$4,769	\$0	\$937	\$17,213

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2018-2019.
- (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 2017 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
2018-2019**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2018 to 6/30/2019 (12 mo.) (No. of driver ed. pupils completing program) 250 x \$130) = \$32,500

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2018 to 6/30/2019 (12 mo.) (No. of motorcycle safety pupils completing program) _____ x \$70) = \$0

C. Estimated KPERS

1. KPERS State Aid for 2017-18 = \$4,631,208

2. Est. increase due to KPERS rate (Line 1 x 27%) = \$1,250,426

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff 6.00 %) = \$352,898

4. Est. KPERS State Aid for 2018-19 (Line 1 + Line 2 + Line 3) = \$6,234,532

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2018-19 expenditures approved professional development program = 280,000

2. Total potential state aid (Line 1 X 0.5) = 140,000

3. Multiply legal maximum general fund budget X 0.005 = 177,430

4. Estimated state aid (lower of Lines 2 or 3) = 140,000

5. Estimated prorated state aid (Line 4 X 0.25) to be paid on June 24, 2019 = 35,000

Form 196
Career and Technical Education
2018-2019
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 _____ 36,008.0 times amount per mile (\$.90 per mile) = _____ \$32,407

TOTAL = _____ \$32,407

Pro-ration 40% = _____ \$12,963

*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 239
2018-2019**

ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. 2018-19 Legal Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) = \$12,404,953
 2. Estimated supplemental general state aid
Line 1 12,404,953 x factor 0.7858 Pro-rated 100% = \$9,747,812
 3. Less prior year overpayment = -
 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) = \$9,747,812
-

KANSAS STATE DEPARTMENT OF EDUCATION

**FORM 243
2018-2019**

ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2018 taxes levied in the capital outlay fund = \$1,214,268
2. Estimated Capital Outlay State Aid. Line 1 x factor 0.7500 = \$910,701

KANSAS STATE DEPARTMENT OF EDUCATION

**FORM 242
BOND AND INTEREST FUND #1
2018-2019
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 2018-2019 bond and interest fund payments	=	<u>\$7,560,385</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>0.7500</u>	=	<u>\$5,670,289</u>
4. Less prior year overpayment	-	<u> </u>
5. Estimated bond and interest fund state aid payment (July 1, 2018 through June 30, 2019) (Line 3 - Line 4)	=	<u>\$5,670,289</u>

**FORM 244
BOND AND INTEREST FUND #1
2018-2019
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections After July 1, 2015 but Before June 30, 2017)**

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

1. Estimated 2018-2019 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. Estimated bond and interest fund state aid payment (July 1, 2018 through June 30, 2019) (Line 3 - Line 4)	=	<u>\$0</u>

**FORM 246
BOND AND INTEREST FUND #1
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections After July 1, 2017)**

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

1. Estimated 2018-2019 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> x <u>ProRation</u> <u>100 %</u>	=	<u>\$0</u>
4. Less prior year overpayment	-	<u> </u>
5. Estimated bond and interest fund state aid payment (July 1, 2018 through June 30, 2019) (Line 3 - Line 4)	=	<u>\$0</u>

2018-19 Budget Profile



Haysville USD 261

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.xlsx)

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
Jeremy Bennett	250-9728	jbennett@usd261.com
Greg Fenster	523-3048	gfenster@usd261.com
Dr. Susan Norton	524-7875	snorton@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.

This past year all eleven schools in the district were recognized as Capturing Kids Hearts National Showcase Schools. In addition, the district was named as the first Capturing Kids Hearts National Showcase District. Further, Ruth Clark Elementary School was named a National Blue Ribbon School. Campus High School was named the 22nd best high school in the state of Kansas by U.S. News and World Report. The football team won its first playoff game in school history. The boys' soccer team was league champions. The girls' bowling team was state bowling champion and Piper Reams was the individual champion. The boys' track team was regional champions and finished third place at the state meet. The boys' baseball finished third at the state tournament.

The voters of the district passed a \$59 million bond issue in 2015. This year was spent finishing the remaining projects that were part of the bond project. Campus High School will have new eight lane pool with a diving area. In addition, a new tennis complex will be ready for this fall season. The football field at Colt Stadium. The Learning Center received an overhaul inside and outside. Rex Elementary School received the first half of a new roof this past summer.

A partnership was formed between Wichita State University and Haysville Unified School District #261. This partnership culminated in the creation of a Wichita State University – Haysville campus in the facility that formerly housed Haysville High School. This will enable students and patrons of the district and surrounding regions to enroll in courses and earn college credit, certificates, and degrees.

The district received some excellent financial news as the legislature approved additional funding for PK-12 funding. The Kansas Supreme Court reviewed the current school finance and accepted most of it as meeting the adequacy and equity standards. This will provide additional funding for schools in Kansas for the next five years.

Challenges

While the school finance lawsuit brought some financial relief to the school district, the Supreme Court did maintain jurisdiction of the case and directed the legislature to increase its inflation calculations. This will result in more funds reaching the school districts.

As this bond project ends, analysis and planning begin on the district's future facility needs. The enrollment of the district continues to grow as its reputation continues to improve.

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

Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	32,930,277	50%	35,884,686	50%	9%	36,882,003	48%	3%
Student Support Services	4,502,883	7%	5,626,767	8%	25%	6,040,900	8%	7%
Instructional Support Services	3,770,301	6%	4,093,483	6%	9%	4,302,903	6%	5%
Administration & Support	5,893,648	9%	5,688,092	8%	-3%	7,577,941	10%	33%
Operations & Maintenance	5,053,383	8%	6,050,289	8%	20%	6,250,806	8%	3%
Transportation	2,767,598	4%	2,978,784	4%	8%	3,574,255	5%	20%
Food Services	2,549,271	4%	3,072,497	4%	21%	4,060,903	5%	32%
Capital Improvements	102,642	0%	98,204	0%	-4%	240,000	0%	144%
Debt Services	8,199,774	12%	7,939,582	11%	-3%	7,985,385	10%	1%
Other Costs	7,255	0%	6,540	0%	-10%	10,000	0%	53%
Total Expenditures*	65,777,032	100%	71,438,924	100%	9%	76,925,096	100%	8%
Amount per Pupil	\$12,324		\$12,677		3%	\$13,555		7%
Current Expenditures**	55,474,825	100%	61,142,746	100%	10%	66,189,711	100%	8%
Amount per Pupil	\$10,394		\$10,850		4%	\$11,663		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	32,684,480	50%	35,560,102	50%	0%	36,532,003	47%	-3%
Instruction*** (Current Expenditures)	32,684,480	59%	35,560,102	58%	-1%	36,532,003	55%	-3%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, 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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

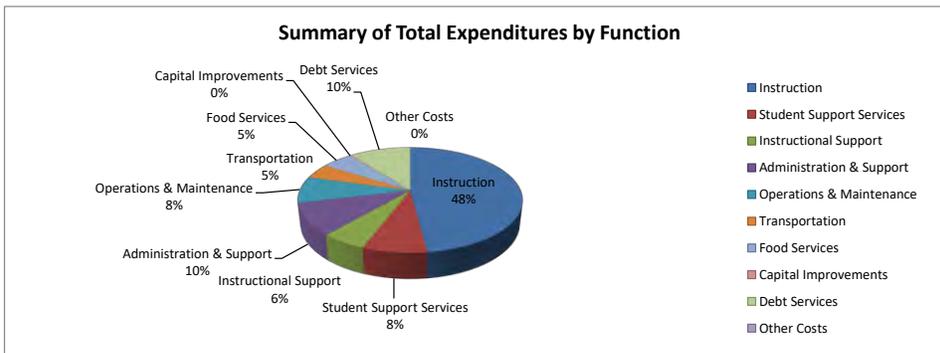
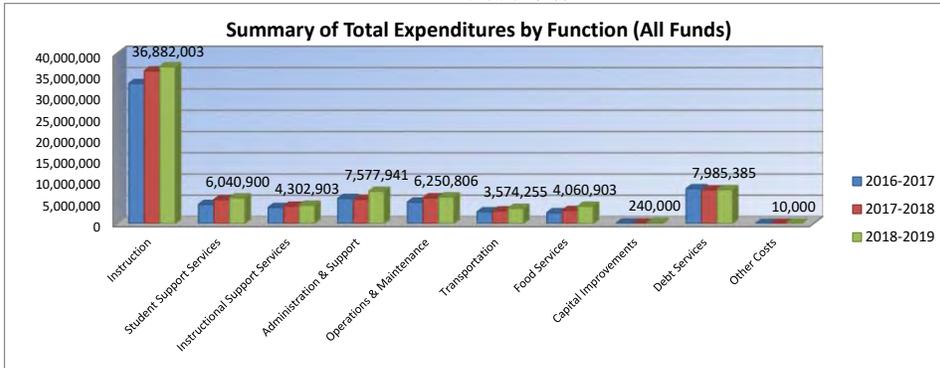
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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:

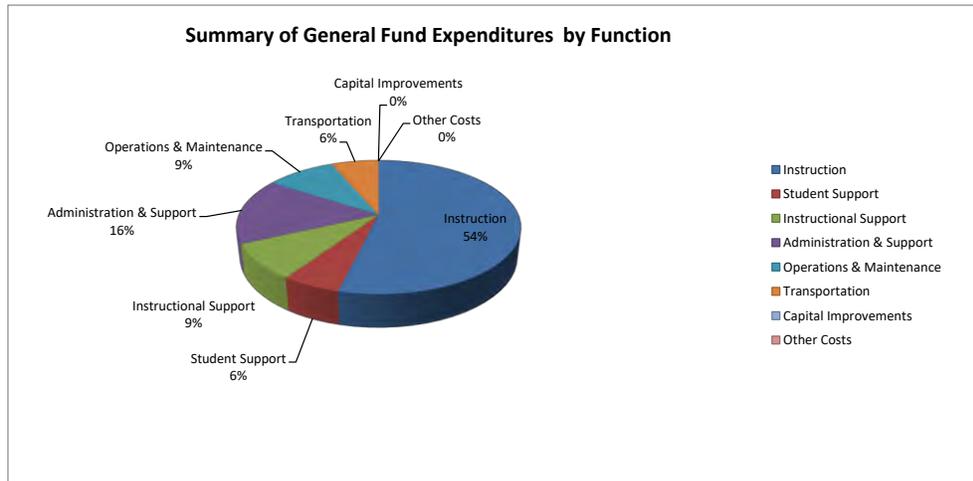
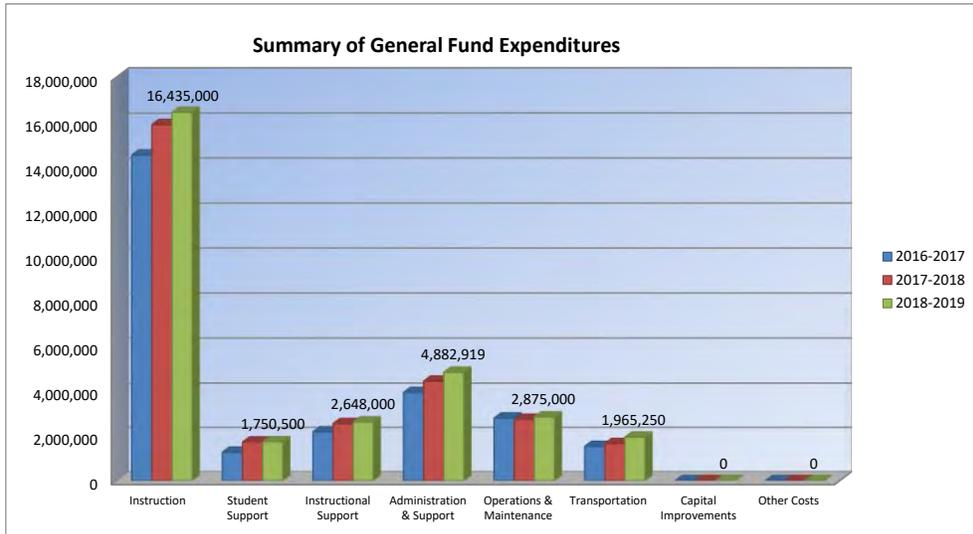
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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



**Summary of General Fund Expenditures
by Function**

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	14,533,506	55%	15,886,840	55%	9%	16,435,000	54%	3%
Student Support	1,282,870	5%	1,743,593	6%	36%	1,750,500	6%	0%
Instructional Support	2,204,465	8%	2,576,118	9%	17%	2,648,000	9%	3%
Administration & Support	3,981,498	15%	4,488,622	15%	13%	4,882,919	16%	9%
Operations & Maintenance	2,826,079	11%	2,770,195	10%	-2%	2,875,000	9%	4%
Transportation	1,547,826	6%	1,674,935	6%	8%	1,965,250	6%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	26,376,244	100%	29,140,303	100%	10%	30,556,669	100%	5%
Amount per Pupil	\$4,942		\$5,171		5%	\$5,384		4%

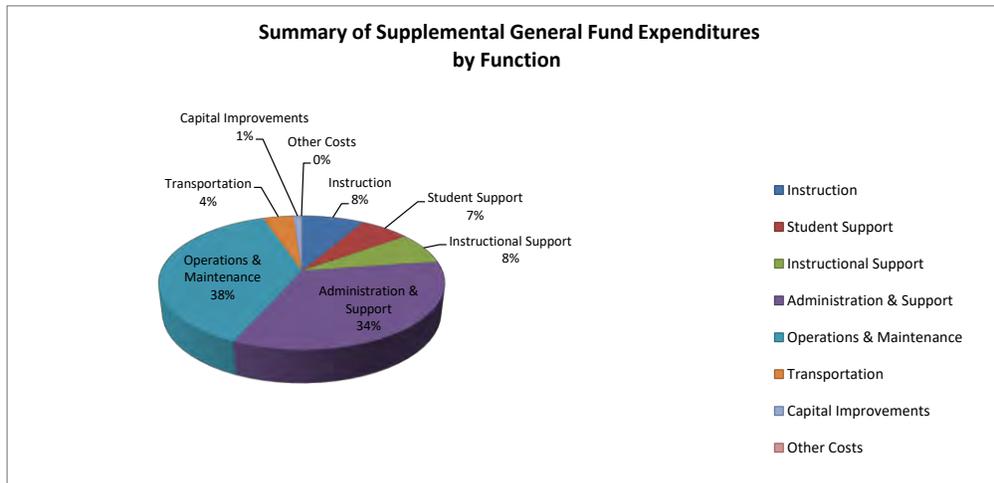
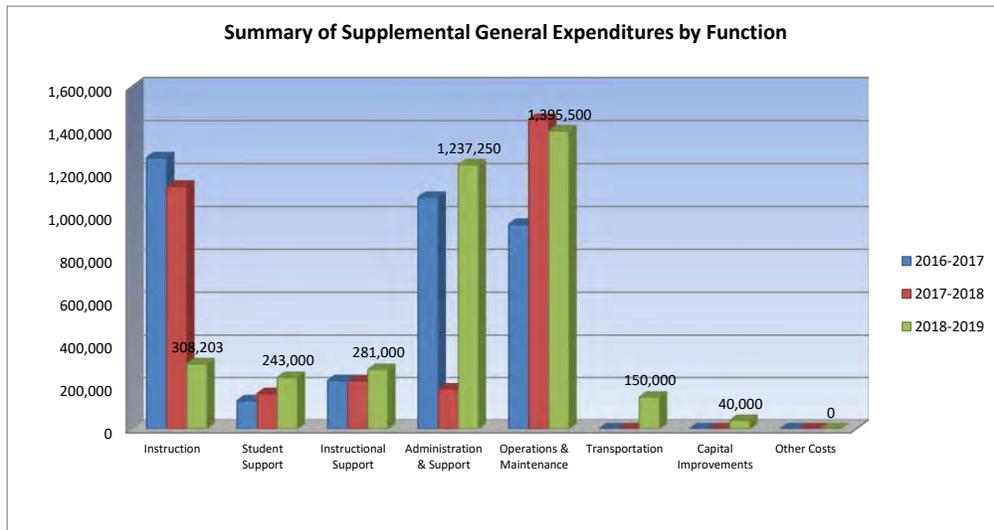
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



Summary of Supplemental General Fund Expenditures by Function

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/dec	2018-2019 Budget	% of Tot	% inc/dec
Instruction	1,269,767	35%	1,137,144	36%	-10%	308,203	8%	-73%
Student Support	133,037	4%	166,844	5%	25%	243,000	7%	46%
Instructional Support	228,345	6%	227,482	7%	0%	281,000	8%	24%
Administration & Support	1,085,105	30%	188,733	6%	-83%	1,237,250	34%	556%
Operations & Maintenance	959,316	26%	1,447,524	46%	51%	1,395,500	38%	-4%
Transportation	0	0%	0	0%	0%	150,000	4%	0%
Capital Improvements	0	0%	0	0%	0%	40,000	1%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	3,675,570	100%	3,167,727	100%	-14%	3,654,953	100%	15%
Amount per Pupil	\$689		\$562		-18%	\$644		15%

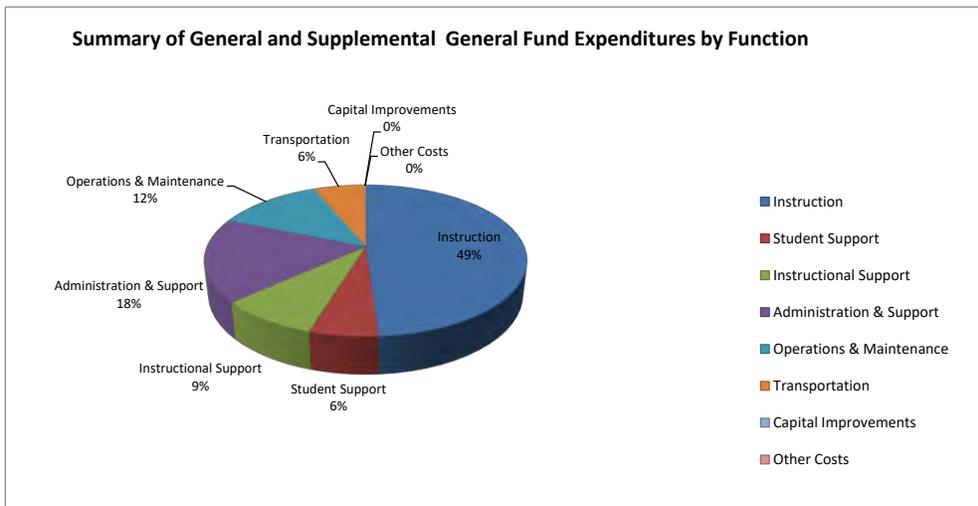
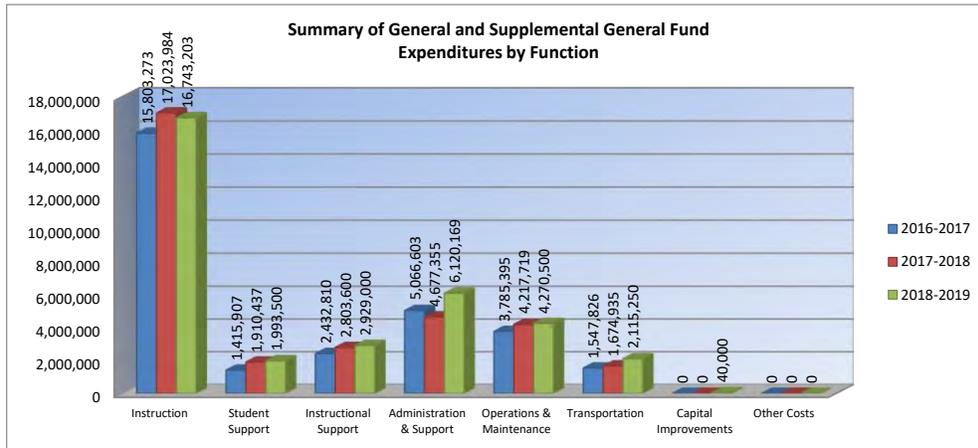
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



Summary of General and Supplemental General Fund Expenditures by Function

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	15,803,273	53%	17,023,984	53%	8%	16,743,203	49%	-2%
Student Support	1,415,907	5%	1,910,437	6%	35%	1,993,500	6%	4%
Instructional Support	2,432,810	8%	2,803,600	9%	15%	2,929,000	9%	4%
Administration & Support	5,066,603	17%	4,677,355	14%	-8%	6,120,169	18%	31%
Operations & Maintenance	3,785,395	13%	4,217,719	13%	11%	4,270,500	12%	1%
Transportation	1,547,826	5%	1,674,935	5%	8%	2,115,250	6%	26%
Capital Improvements	0	0%	0	0%	0%	40,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	30,051,814	100%	32,308,030	100%	8%	34,211,622	100%	6%
Amount per Pupil	\$5,631		\$5,733		2%	\$6,028		5%

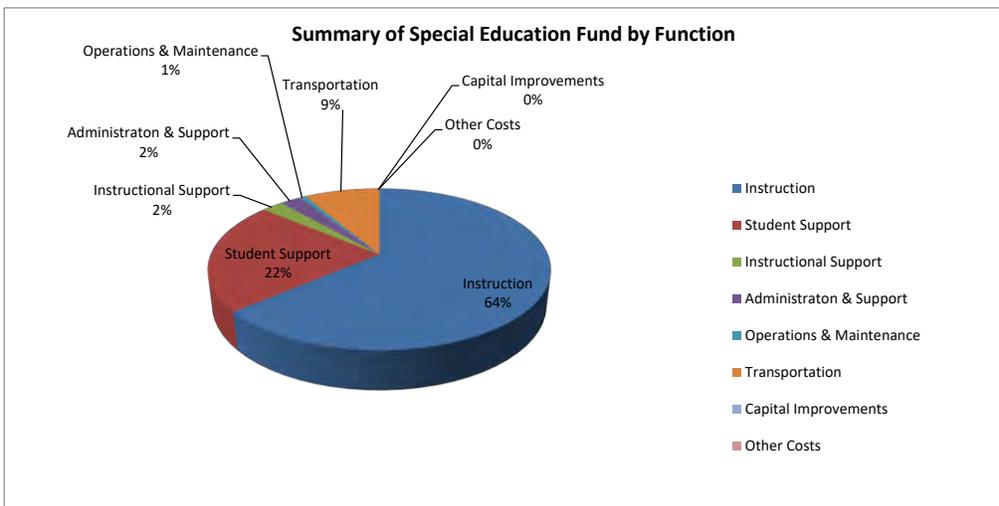
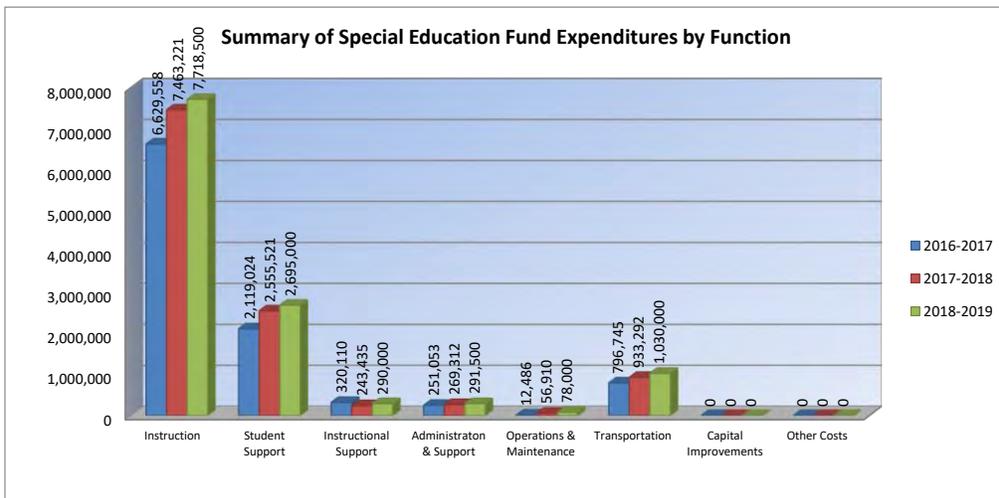
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Summary of Special Education Fund by Function

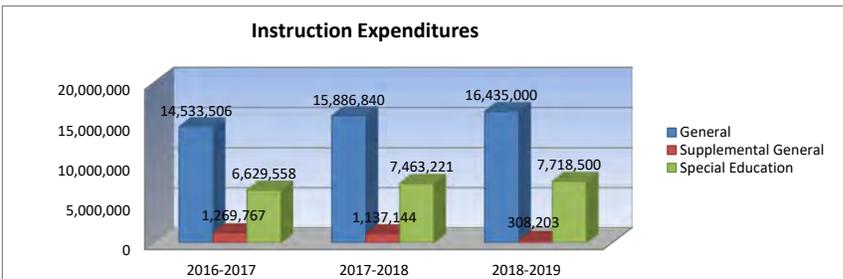
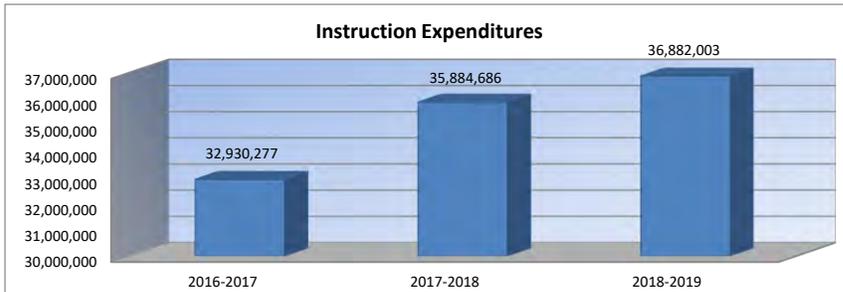
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	6,629,558	65%	7,463,221	65%	13%	7,718,500	64%	3%
Student Support	2,119,024	21%	2,555,521	22%	21%	2,695,000	22%	5%
Instructional Support	320,110	3%	243,435	2%	-24%	290,000	2%	19%
Administraton & Support	251,053	2%	269,312	2%	7%	291,500	2%	8%
Operations & Maintenance	12,486	0%	56,910	0%	356%	78,000	1%	37%
Transportation	796,745	8%	933,292	8%	17%	1,030,000	9%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	10,128,976	100%	11,521,691	100%	14%	12,103,000	100%	5%
Amount per Pupil	\$1,898		\$2,045		8%	\$2,133		4%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	14,533,506	15,886,840	9%	16,435,000	3%
Federal Funds	644,788	722,845	12%	716,307	-1%
Supplemental General	1,269,767	1,137,144	-10%	308,203	-73%
At Risk (4yr Old)	320,530	413,893	29%	457,000	10%
At Risk (K-12)	5,364,249	5,212,380	-3%	5,848,500	12%
Bilingual Education	151,815	165,225	9%	266,000	61%
Virtual Education	0	0	0%	0	0%
Capital Outlay	245,797	324,584	32%	350,000	8%
Driver Education	52,415	61,517	17%	91,300	48%
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	6,629,558	7,463,221	13%	7,718,500	3%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	654,224	572,852	-12%	688,000	20%
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	1,942,619	2,973,698	53%	4,003,193	35%
Contingency Reserve	0	0	0%		
Text Book & Student Material	631,041	216,706	-66%		
Activity Fund	489,968	733,781	50%		
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	32,930,277	35,884,686	9%	36,882,003	3%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	6,170	6,368	3%	6,499	2%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	32,930,277	35,884,686	9%	36,882,003	3%



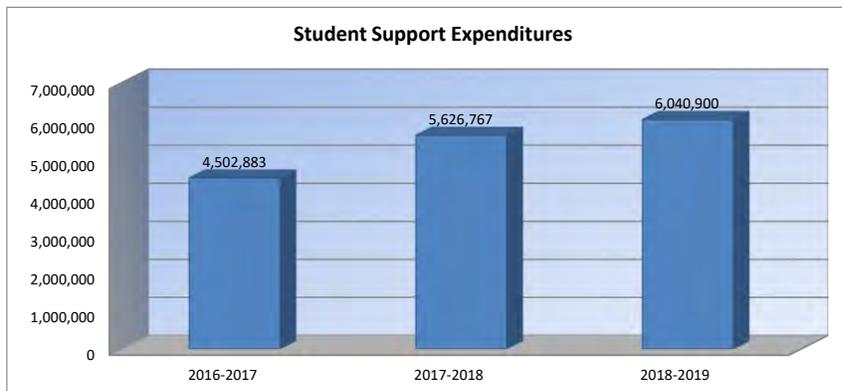
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Student Support Expenditures (2100)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,282,870	1,743,593	36%	1,750,500	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	133,037	166,844	25%	243,000	46%
At Risk (4yr Old)	0	45	0%	1,000	2122%
At Risk (K-12)	37,530	40,292	7%	44,150	10%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	433,516	467,598	8%	500,000	7%
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	252,452	278,672	10%	303,500	9%
Summer School	0	0	0%	0	0%
Special Education	2,119,024	2,555,521	21%	2,695,000	5%
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	244,454	374,202	53%	503,750	35%
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	4,502,883	5,626,767	25%	6,040,900	7%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	844	999	18%	1,064	7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,502,883	5,626,767	25%	6,040,900	7%



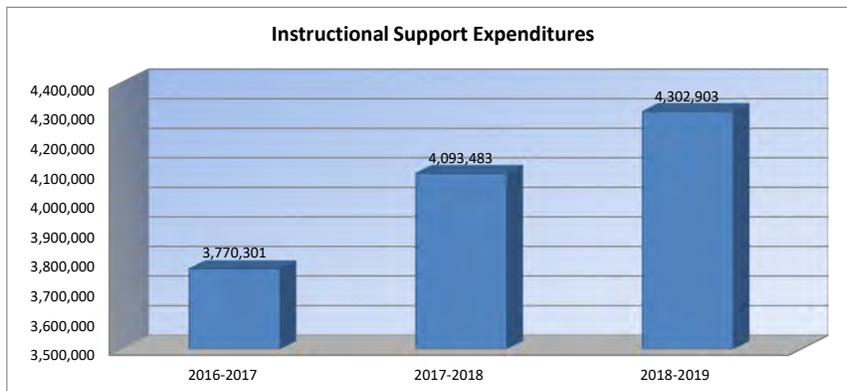
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Instructional Support Expenditures (2200)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,204,465	2,576,118	17%	2,648,000	3%
Federal Funds	354,583	235,343	-34%	184,800	-21%
Supplemental General	228,345	227,482	0%	281,000	24%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	228,900	266,850	17%	312,500	17%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	800	0%	50,000	6150%
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	111,334	127,607	15%	225,500	77%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	320,110	243,435	-24%	290,000	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	150,968	231,097	53%	311,103	35%
Contingency Reserve	0	0	0%		
Text Book & Student Material	171,596	184,751	8%		
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	3,770,301	4,093,483	9%	4,302,903	5%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	706	726	3%	758	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,770,301	4,093,483	9%	4,302,903	5%



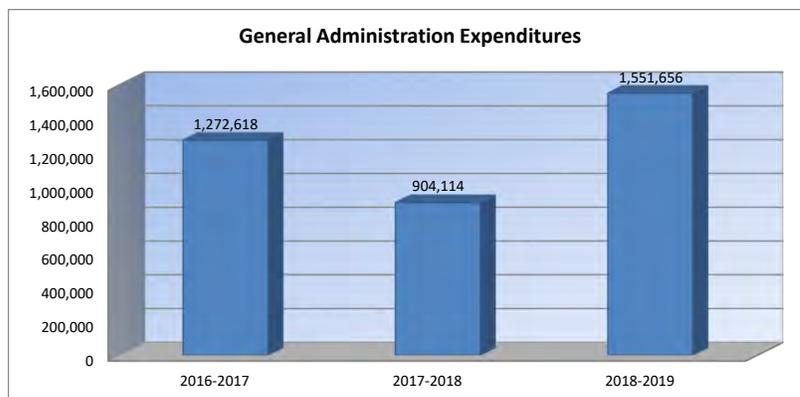
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

General Administration Expenditures (2300)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	567,175	511,284	-10%	595,500	16%
Federal Funds	0	0	0%	0	0%
Supplemental General	408,912	58,218	-86%	527,250	806%
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	3,055	0	-100%	50,000	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	250,818	269,312	7%	291,000	8%
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	42,658	65,300	53%	87,906	35%
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	1,272,618	904,114	-29%	1,551,656	72%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	238	160	-33%	273	70%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,272,618	904,114	-29%	1,551,656	72%



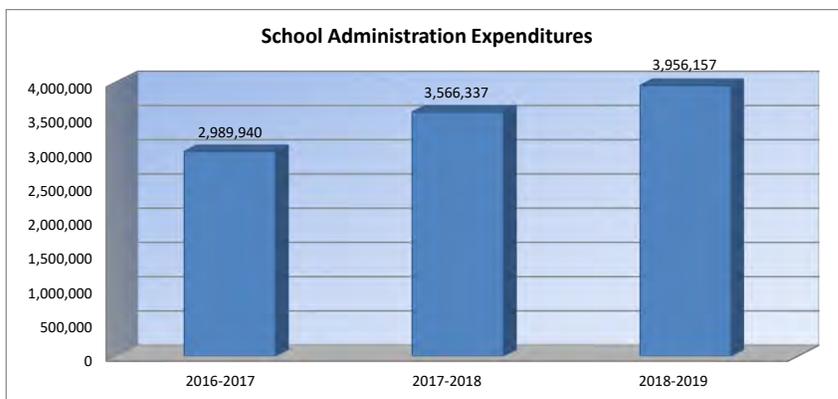
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

School Administration Expenditures (2400)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,452,954	2,913,312	19%	3,015,000	3%
Federal Funds	0	0	0%	0	0%
Supplemental General	82,931	64,674	-22%	150,000	132%
At Risk (4yr Old)	60,910	69,160	14%	80,500	16%
At Risk (K-12)	179,551	192,228	7%	270,500	41%
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	213,594	326,963	53%	440,157	35%
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	2,989,940	3,566,337	19%	3,956,157	11%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	560	633	13%	697	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,989,940	3,566,337	19%	3,956,157	11%



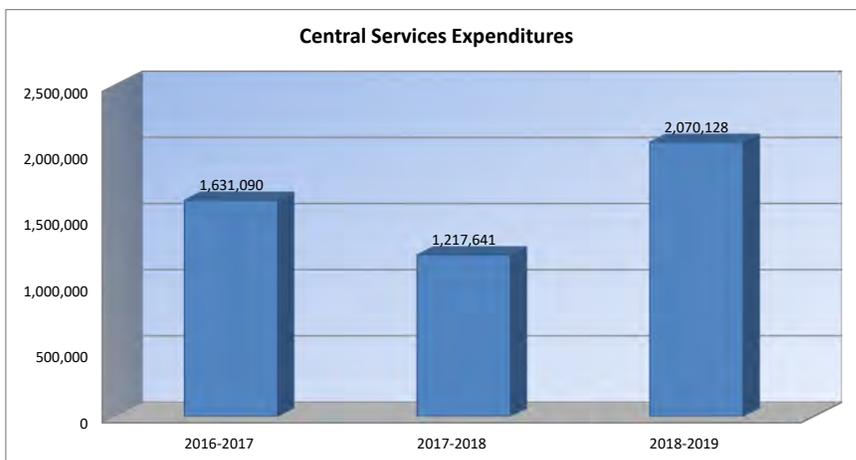
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Central Services Expenditures (2500)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	961,369	1,064,026	11%	1,272,419	20%
Federal Funds	19,346	707	-96%	20,000	2729%
Supplemental General	593,262	65,841	-89%	560,000	751%
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	235	0	-100%	500	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	56,878	87,067	53%	117,209	35%
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	1,631,090	1,217,641	-25%	2,070,128	70%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	306	216	-29%	365	69%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,631,090	1,217,641	-25%	2,070,128	70%



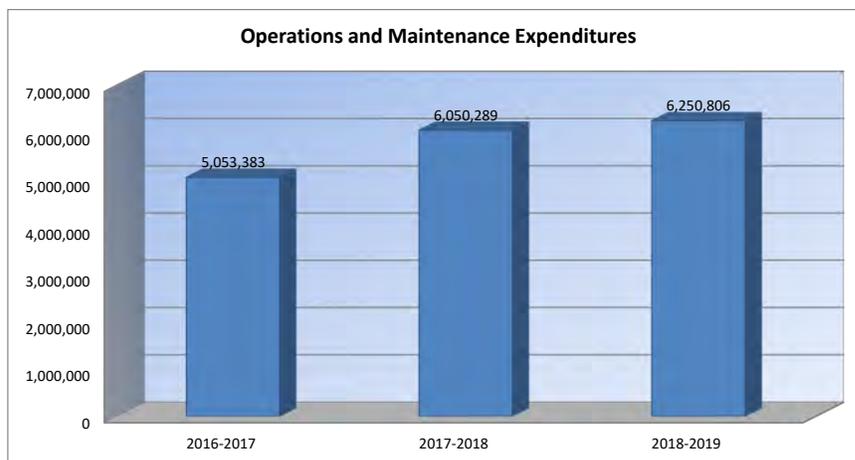
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Operations and Maintenance Expenditures (2600)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,826,079	2,770,195	-2%	2,875,000	4%
Federal Funds	0	0	0%	0	0%
Supplemental General	959,316	1,447,524	51%	1,395,500	-4%
At Risk (4yr Old)	450	108	-76%	500	363%
At Risk (K-12)	0	0	0%	120,000	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	1,038,105	1,447,411	39%	1,300,000	-10%
Driver Training	7,891	8,125	3%	51,000	528%
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	12,486	56,910	356%	78,000	37%
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	209,056	320,016	53%	430,806	35%
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	5,053,383	6,050,289	20%	6,250,806	3%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	947	1,074	13%	1,101	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	5,053,383	6,050,289	20%	6,250,806	3%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Transportation Expenditures (2700)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,547,826	1,674,935	8%	1,965,250	17%
Federal Funds	15,230	17,149	13%	18,000	5%
Supplemental General	0	0	0%	150,000	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	434	1,660	282%	11,500	593%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	279,318	17,999	-94%	200,000	1011%
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	796,745	933,292	17%	1,030,000	10%
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	96,813	148,199	53%	199,505	35%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	31,232	185,550	494%		
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	2,767,598	2,978,784	8%	3,574,255	20%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	519	529	2%	630	19%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,767,598	2,978,784	8%	3,574,255	20%



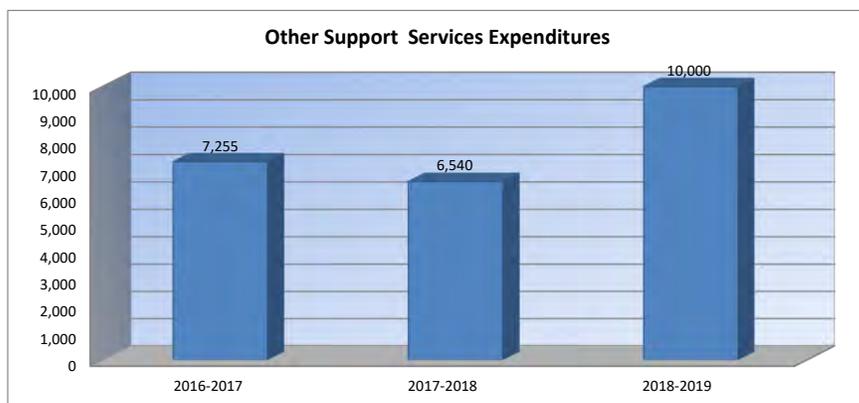
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Other Support Services Expenditures (2900)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	7,255	6,540	-10%	10,000	53%
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	7,255	6,540	-10%	10,000	53%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	1	1	-15%	2	52%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	7,255	6,540	-10%	10,000	53%



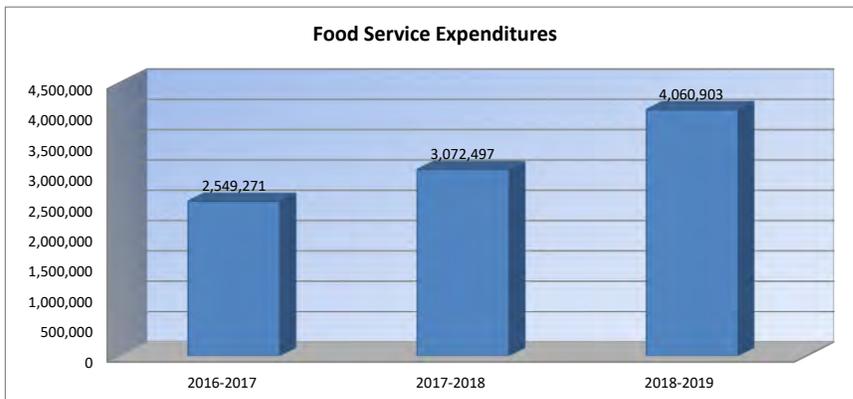
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Food Services Expenditures (3100)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 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	2,480,895	2,967,831	20%	3,920,000	32%
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	68,376	104,666	53%	140,903	35%
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	2,549,271	3,072,497	21%	4,060,903	32%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	478	545	14%	716	31%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,549,271	3,072,497	21%	4,060,903	32%



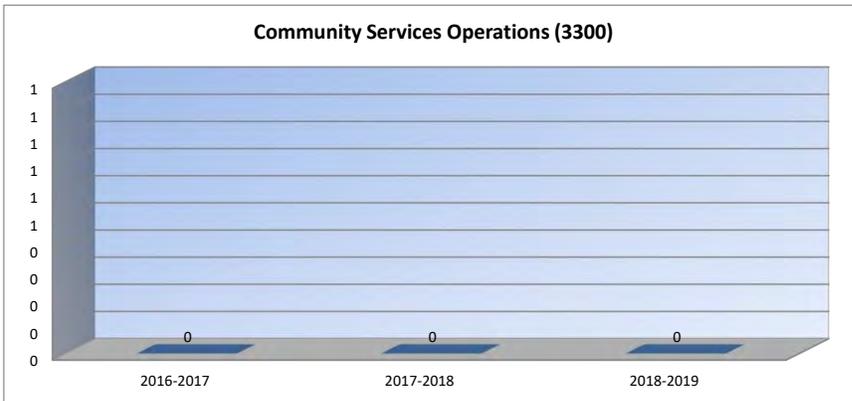
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Community Services Operations (3300)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 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)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	0	0	0%	0	0%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
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, and Special Education Coop.

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Capital Improvements Expenditures (4000)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	40,000	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	102,642	98,204	-4%	200,000	104%
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	102,642	98,204	-4%	240,000	144%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	19	17	-9%	42	143%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	102,642	98,204	-4%	240,000	144%



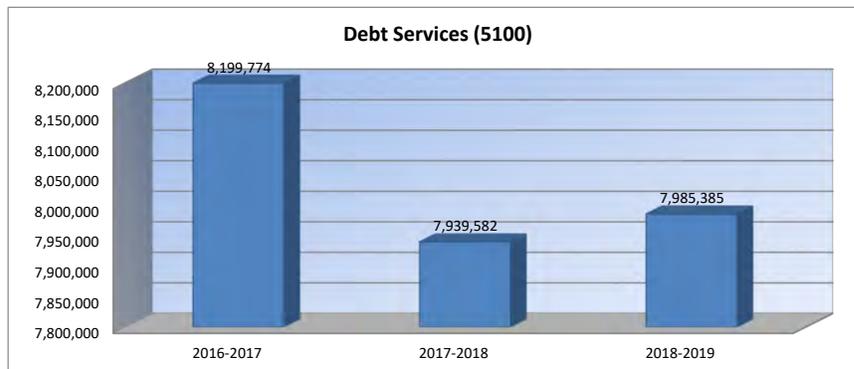
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Debt Services Expenditures (5100)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 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	386,309	382,503	-1%	425,000	11%
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	7,813,465	7,557,079	-3%	7,560,385	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	8,199,774	7,939,582	-3%	7,985,385	1%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	1,536	1,409	-8%	1,407	0%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	8,199,774	7,939,582	-3%	7,985,385	1%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Transfers (5200)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	10,371,779	6,345,646	-39%	8,221,980	30%
Federal Funds	0	0	0%	0	0%
Supplemental General	7,200,000	8,577,279	19%	8,750,000	2%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	n/a	0	n/a
Bilingual Education	0	0	n/a	0	n/a
Virtual Education	0	0	n/a	0	n/a
Capital Outlay	0	0	n/a	0	n/a
Driver Training	0	0	n/a	0	n/a
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	n/a	0	n/a
Parent Education Program	0	0	n/a	0	n/a
Summer School	0	0	n/a	0	n/a
Special Education	0	0	n/a	0	n/a
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	0	0	n/a	0	n/a
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	XXXXXXXXXX	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	938,000	0	-100%	0	0%
Text Book & Student Material	0	0	n/a	0	n/a
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	18,509,779	14,922,925	-19%	16,971,980	14%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	3,468	2,648	-24%	2,991	13%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	18,509,779	14,922,925	-19%	16,971,980	14%



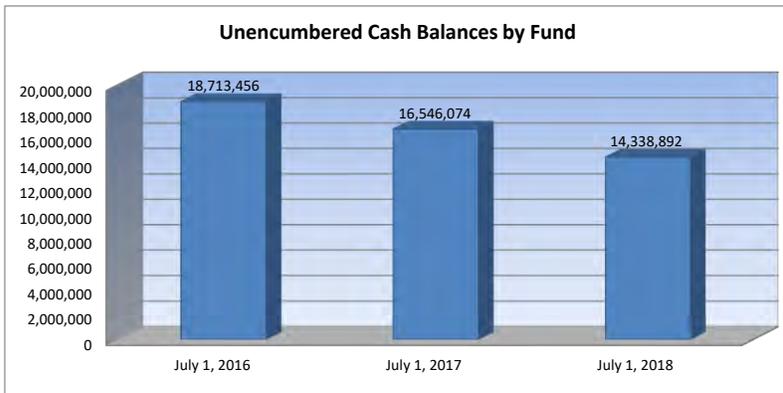
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2016	July 1, 2017	July 1, 2018
General	0	0	0
Federal Funds	-80,396	-172,217	-158,086
Supplemental General	549,334	424,434	573,193
At Risk (4yr Old)	464,329	217,428	184,222
At Risk (K-12)	970,438	633,623	628,966
Bilingual Education	255,701	203,886	188,661
Virtual Education	0	0	0
Capital Outlay	1,428,170	1,029,246	804,370
Driver Training	344,599	349,633	335,065
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	2,674,270	3,089,251	3,018,137
Professional Development	241,147	129,813	153,123
Parent Education Program	80,889	55,437	36,351
Summer School	0	0	0
Special Education	3,031,265	2,875,062	1,248,347
Cost of Living	0	0	0
Career and Post-Secondary Ed.	408,421	91,651	75,561
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	1,993,703	1,055,703	1,055,703
Text Book & Student Material	1,155,858	866,350	999,460
Activity Fund	89,002	156,280	142,943
Bond and Interest #1	5,106,726	5,540,494	5,052,876
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	18,713,456	16,546,074	14,338,892
Enrollment (FTE)*	5,337.1	5,635.1	5,675.0
Amount per Pupil	3,506	2,936	2,527
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Special Education Coop	0	0	0
TOTAL	18,713,456	16,546,074	14,338,892



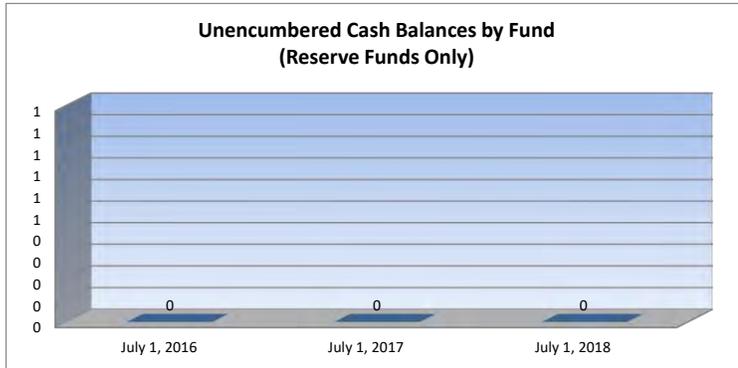
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

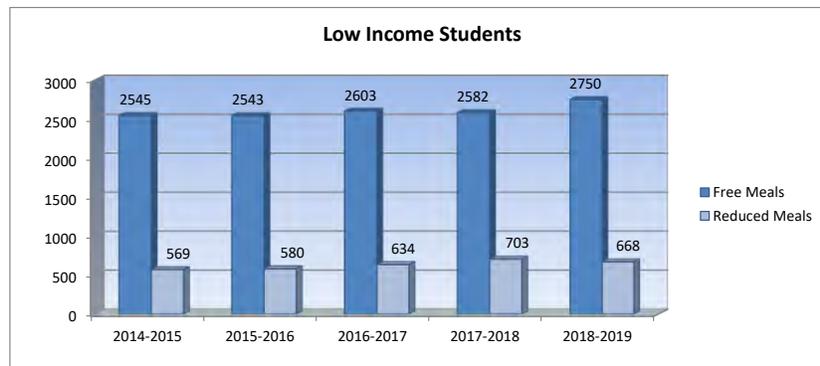
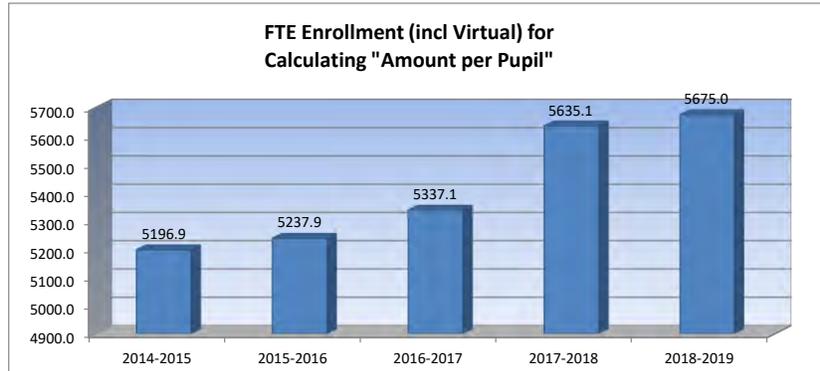
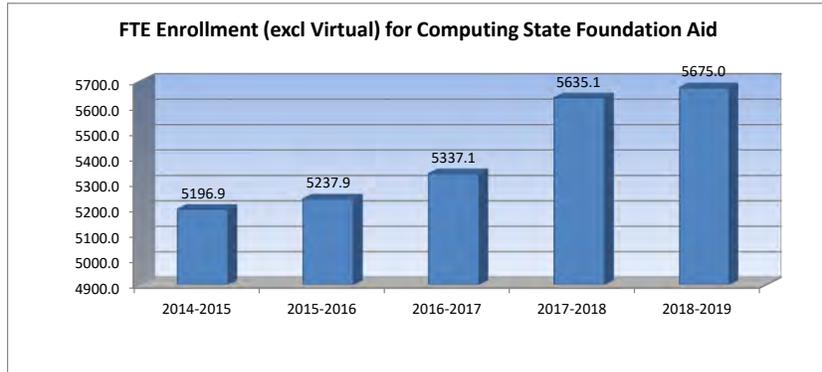
**Reserve Funds
Unencumbered Cash Balance**

	July 1, 2016	July 1, 2017	July 1, 2018
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.

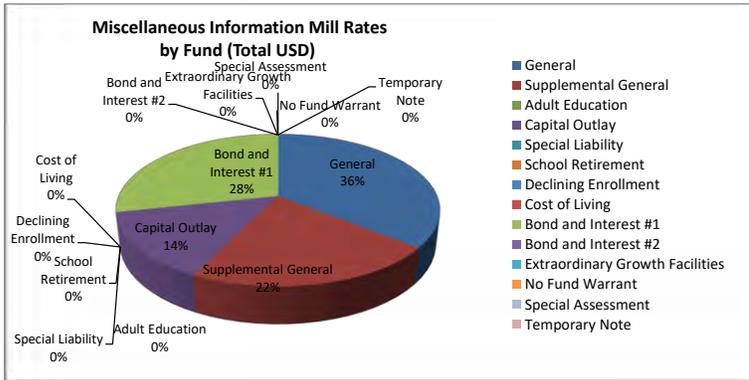
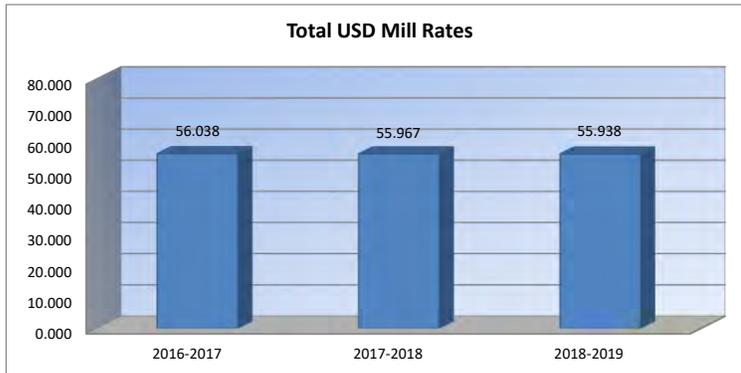
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	5,196.9	5,237.9	1%	5,337.1	2%	5,635.1	6%	5,675.0	1%
FTE Enrollment (incl. Virtual)*	5,196.9	5,237.9	1%	5,337.1	2%	5,635.1	6%	5,675.0	1%
Number of Students - Free Meals	2,545	2,543	0%	2,603	2%	2,582	-1%	2,750	7%
Number of Students - Reduced Meals	569	580	2%	634	9%	703	11%	668	-5%



*FTE Enrollment is based on 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. If the district offered full-day kindergarten in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE.

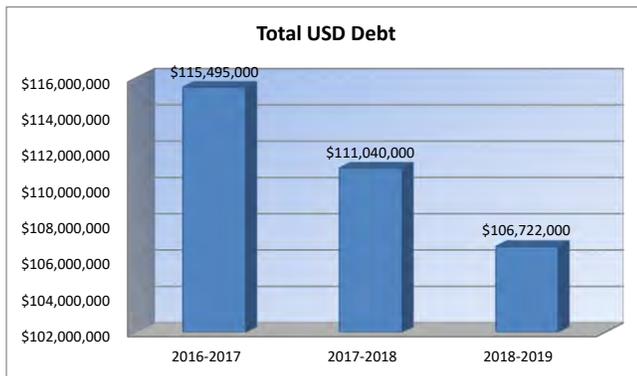
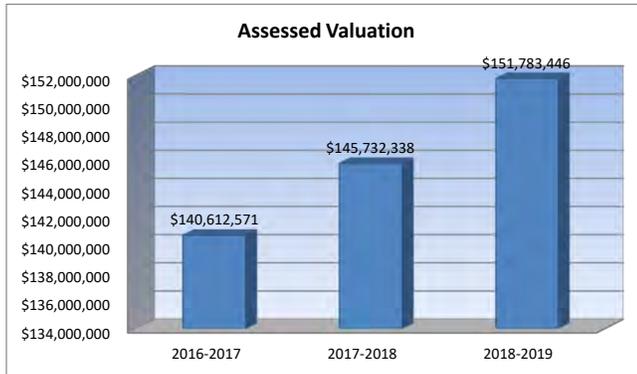
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	12.370	21.023	12.047
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	15.668	6.944	15.891
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	56.038	55.967	55.938
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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$140,612,571	\$145,732,338	\$151,783,446
Total USD Debt	\$115,495,000	\$111,040,000	\$106,722,000



Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local	Other	
General	38,778,649	0	38,778,649	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	12,404,953	573,193	9,747,812			0	2,083,948	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	539,000	184,222		0	0	200,000	0	95,222
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	6,607,150	628,966		0	0	6,250,000	0	271,816
Bilingual Education	266,000	188,661		0	0	150,000	0	72,661
Virtual Education	0	0				0	0	0
Capital Outlay	3,175,000	804,370	910,701	0	15,000	0	1,556,270	111,341
Driver Training	142,300	335,065	32,500	0	0	0	0	225,265
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	3,920,000	3,018,137	29,000	1,927,337	0	0	851,644	1,906,118
Professional Development	225,500	153,123	35,000	0	0	100,000	0	62,623
Parent Education Program	303,500	36,351	152,308	0	0	200,000	0	85,159
Summer School	0	0		0	0	0	0	0
Special Education	12,103,000	1,248,347	0	1,400,000	0	8,971,980	500,000	17,327
Career and Postsecondary Education	688,000	75,561	12,963	0	0	650,000	0	50,524
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0	0				0	0
Textbook & Student Materials Revolving		999,460						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	6,234,532	0	6,234,532			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,055,703						XXXXXXXXXX
Activity Funds		142,943						XXXXXXXXXX
Bond and Interest #1	7,560,385	5,052,876	5,670,289	0	0		2,573,824	5,736,604
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	949,107	-158,086	XXXXXXXXXX	1,107,193	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	93,897,076	14,338,892	61,603,754	4,434,530	15,000	16,521,980	7,565,686	8,634,660
Less Transfers		16,521,980						
TOTAL Budget Expenditures		\$77,375,096						

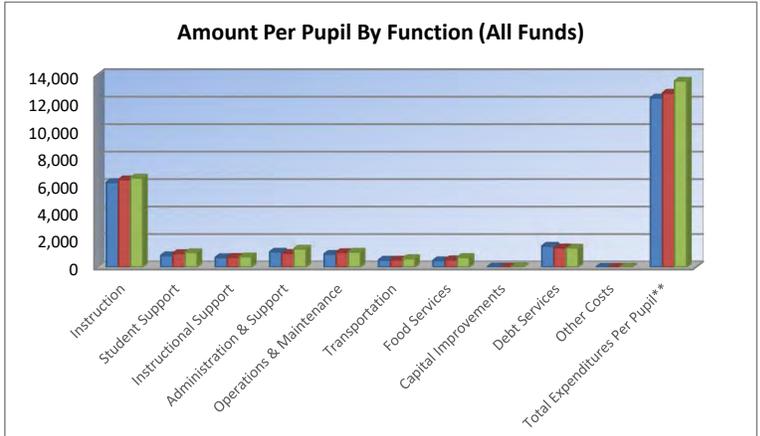
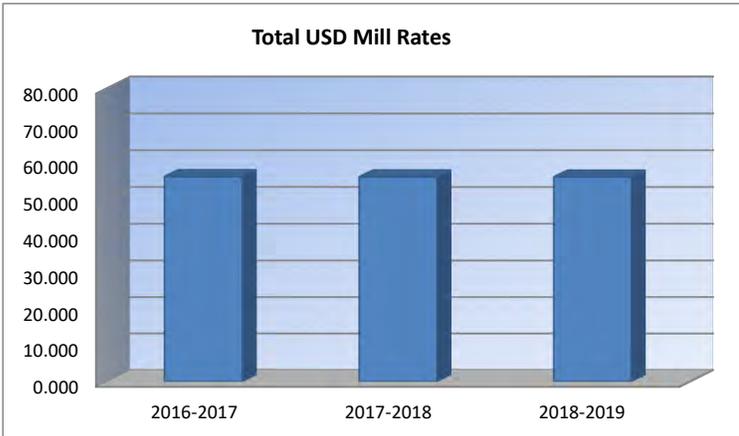
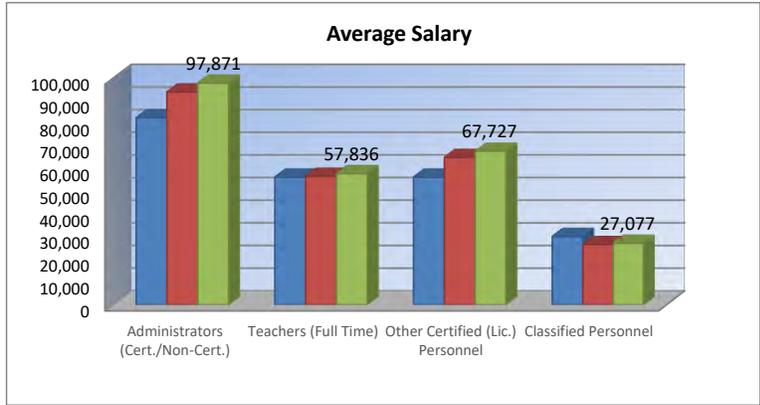
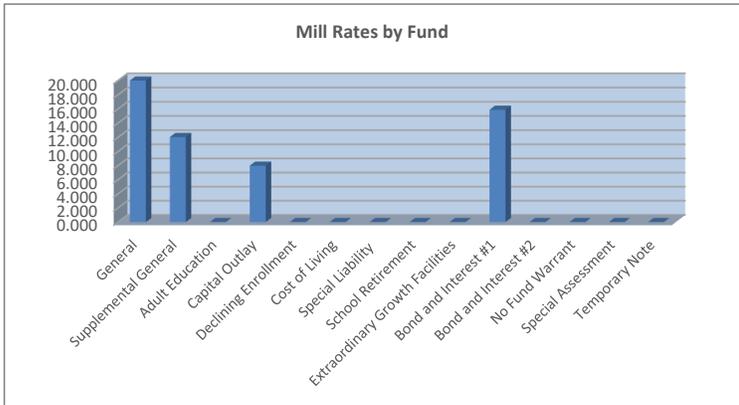
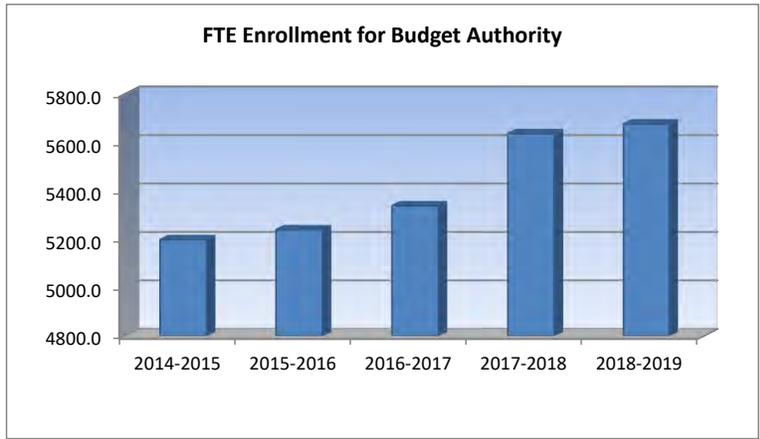
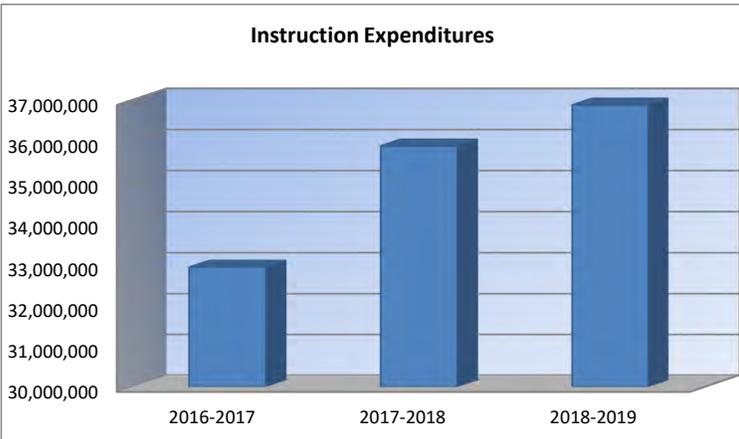
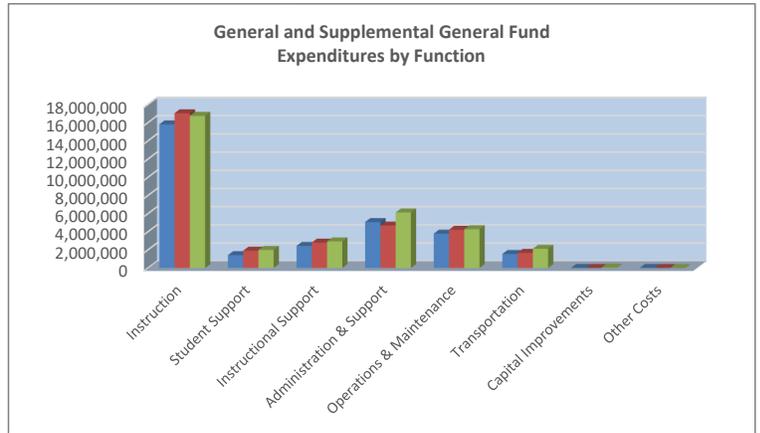
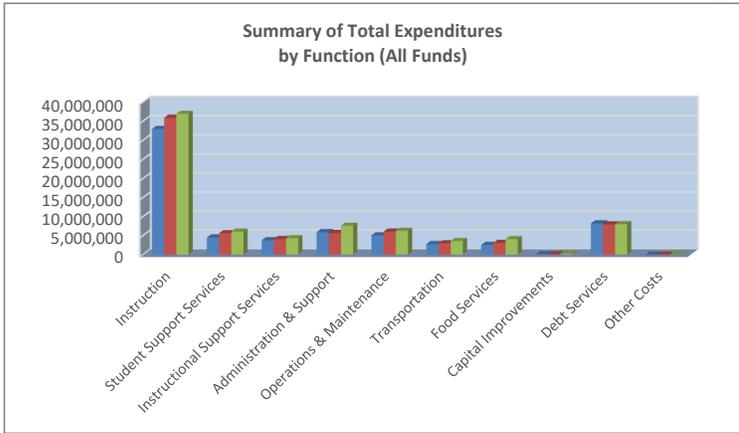
Sources of Revenue - - State, Federal, Local

	2016-2017	2017-2018	2018-2019
State Revenues	51,229,427	55,359,433	61,603,754
Federal Revenues	3,841,978	4,315,830	4,434,530
Local Revenues*	8,538,245	9,505,562	7,580,686
Total Revenues	63,609,650	69,180,825	73,618,970
Revenues Per Pupil	11,918	12,277	12,973

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



■ 2016-2017 ■ 2017-2018 ■ 2018-2019

2018-19

Budget at a Glance



USD 261 - Haysville

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Summary of Total Expenditures By Function (All Funds)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	32,930,277	50%	35,884,686	50%	9%	36,882,003	48%	3%
Student Support Services	4,502,883	7%	5,626,767	8%	25%	6,040,900	8%	7%
Instructional Support Services	3,770,301	6%	4,093,483	6%	9%	4,302,903	6%	5%
Administration & Support	5,893,648	9%	5,688,092	8%	-3%	7,577,941	10%	33%
Operations & Maintenance	5,053,383	8%	6,050,289	8%	20%	6,250,806	8%	3%
Transportation	2,767,598	4%	2,978,784	4%	8%	3,574,255	5%	20%
Food Services	2,549,271	4%	3,072,497	4%	21%	4,060,903	5%	32%
Capital Improvements	102,642	0%	98,204	0%	-4%	240,000	0%	144%
Debt Services	8,199,774	12%	7,939,582	11%	-3%	7,985,385	10%	1%
Other Costs	7,255	0%	6,540	0%	-10%	10,000	0%	53%
Total Expenditures*	65,777,032	100%	71,438,924	100%	9%	76,925,096	100%	8%
Amount per Pupil	\$12,324		\$12,677		3%	\$13,555		7%
Current Expenditures**	55,474,825	100%	61,142,746	100%	10%	66,189,711	100%	8%
Amount per Pupil	\$10,394		\$10,850		4%	\$11,663		7%

Percent of Expenditures

Instruction*** (Total Expenditures)	32,684,480	50%	35,560,102	50%	0%	36,532,003	47%	-3%
Instruction*** (Current Expenditures)	32,684,480	59%	35,560,102	58%	-1%	36,532,003	55%	-3%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, 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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

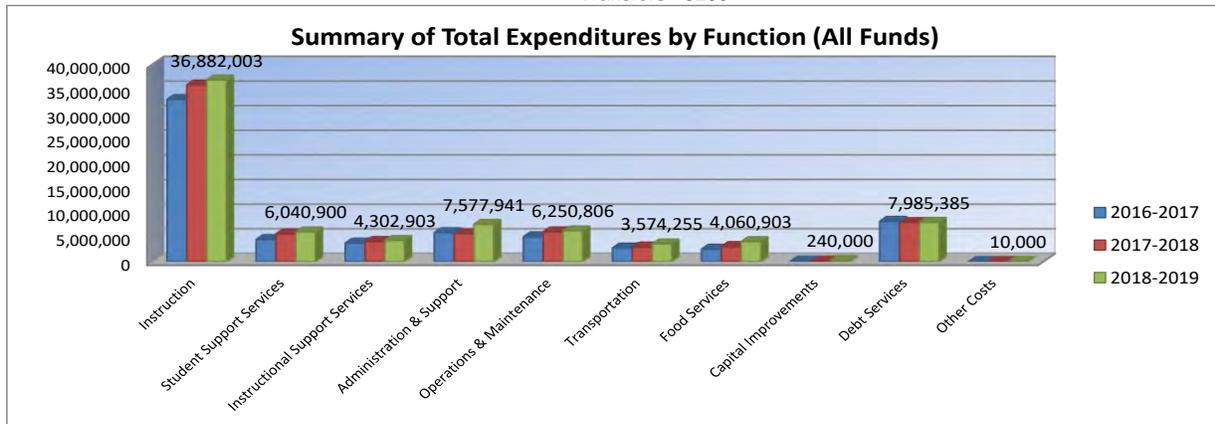
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

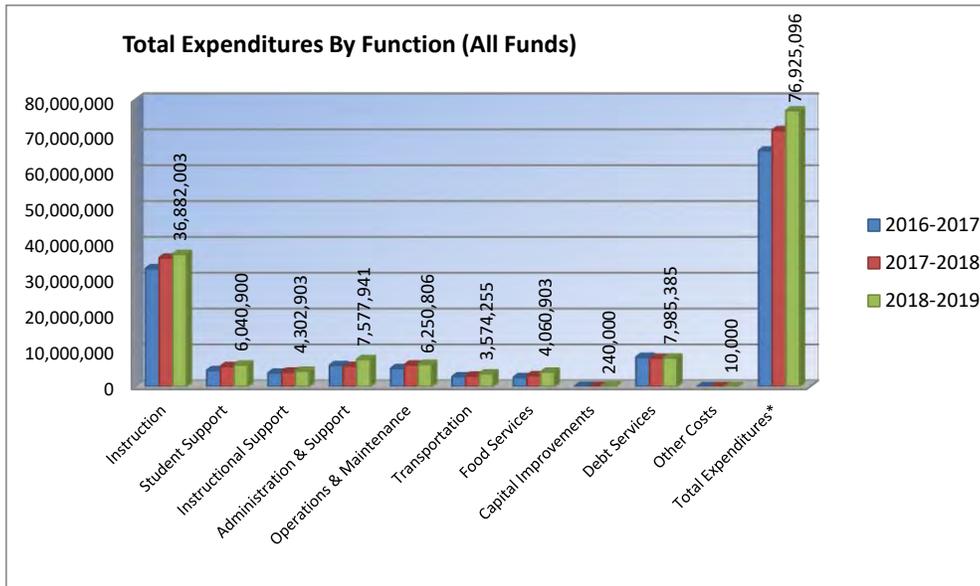
Further definition of what goes into each category:

- 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	32,930,277	35,884,686	36,882,003
Student Support	4,502,883	5,626,767	6,040,900
Instructional Support	3,770,301	4,093,483	4,302,903
Administration & Support	5,893,648	5,688,092	7,577,941
Operations & Maintenance	5,053,383	6,050,289	6,250,806
Transportation	2,767,598	2,978,784	3,574,255
Food Services	2,549,271	3,072,497	4,060,903
Capital Improvements	102,642	98,204	240,000
Debt Services	8,199,774	7,939,582	7,985,385
Other Costs	7,255	6,540	10,000
Total Expenditures*	65,777,032	71,438,924	76,925,096

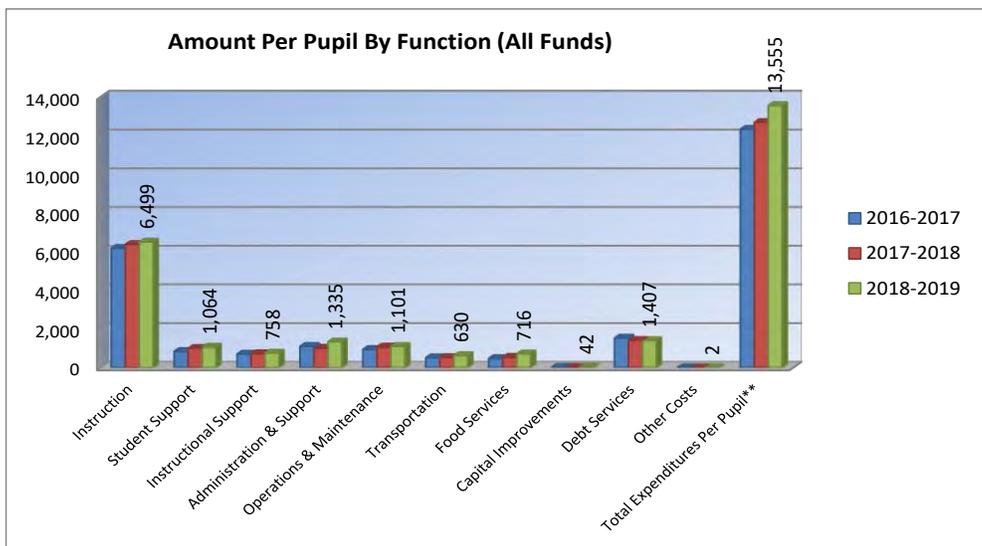


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	6,170	6,368	6,499
Student Support	844	999	1,064
Instructional Support	706	726	758
Administration & Support	1,104	1,009	1,335
Operations & Maintenance	947	1,074	1,101
Transportation	519	529	630
Food Services	478	545	716
Capital Improvements	19	17	42
Debt Services	1,536	1,409	1,407
Other Costs	1	1	2
Total Expenditures Per Pupil**	12,324	12,677	13,555
Enrollment (FTE)*	5,337.1	5,635.1	5,675.0

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

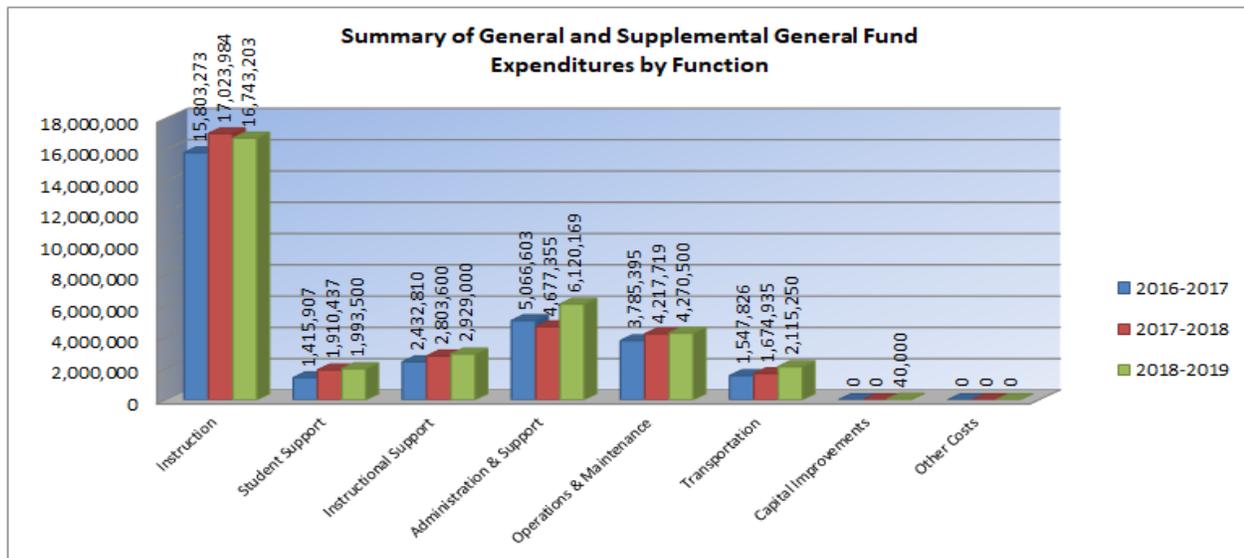


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

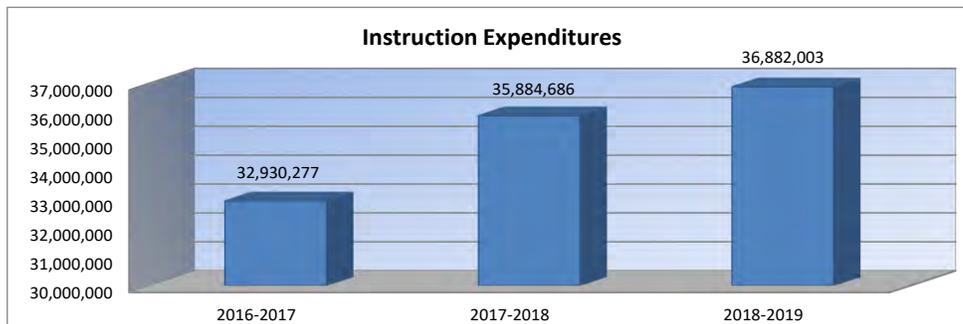
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	15,803,273	53%	17,023,984	53%	8%	16,743,203	49%	-2%
Student Support	1,415,907	5%	1,910,437	6%	35%	1,993,500	6%	4%
Instructional Support	2,432,810	8%	2,803,600	9%	15%	2,929,000	9%	4%
Administration & Support	5,066,603	17%	4,677,355	14%	-8%	6,120,169	18%	31%
Operations & Maintenance	3,785,395	13%	4,217,719	13%	11%	4,270,500	12%	1%
Transportation	1,547,826	5%	1,674,935	5%	8%	2,115,250	6%	26%
Capital Improvements	0	0%	0	0%	0%	40,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	30,051,814	100%	32,308,030	100%	8%	34,211,622	100%	6%
Amount per Pupil	\$5,631		\$5,733		2%	\$6,028		5%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	14,533,506	15,886,840	9%	16,435,000	3%
Federal Funds	644,788	722,845	12%	716,307	-1%
Supplemental General	1,269,767	1,137,144	-10%	308,203	-73%
At Risk (4yr Old)	320,530	413,893	29%	457,000	10%
At Risk (K-12)	5,364,249	5,212,380	-3%	5,848,500	12%
Bilingual Education	151,815	165,225	9%	266,000	61%
Virtual Education	0	0	0%	0	0%
Capital Outlay	245,797	324,584	32%	350,000	8%
Driver Education	52,415	61,517	17%	91,300	48%
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	6,629,558	7,463,221	13%	7,718,500	3%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	654,224	572,852	-12%	688,000	20%
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	1,942,619	2,973,698	53%	4,003,193	35%
Contingency Reserve	0	0	0%		
Text Book & Student Material	631,041	216,706	-66%		
Activity Fund	489,968	733,781	50%		
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	32,930,277	35,884,686	9%	36,882,003	3%
Enrollment (FTE)*	5,337.1	5,635.1	6%	5,675.0	1%
Amount per Pupil	6,170	6,368	3%	6,499	2%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	32,930,277	35,884,686	9%	36,882,003	3%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	38,778,649	0	38,778,649	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	12,404,953	573,193	9,747,812			0	2,083,948	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	539,000	184,222		0	0	200,000	0	95,222
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	6,607,150	628,966		0	0	6,250,000	0	271,816
Bilingual Education	266,000	188,661		0	0	150,000	0	72,661
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	3,175,000	804,370	910,701	0	15,000	0	1,556,270	111,341
Driver Training	142,300	335,065	32,500	0	0	0	0	225,265
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	3,920,000	3,018,137	29,000	1,927,337	0	0	851,644	1,906,118
Professional Development	225,500	153,123	35,000	0	0	100,000	0	62,623
Parent Education Program	303,500	36,351	152,308	0	0	200,000	0	85,159
Summer School	0	0		0	0	0	0	0
Special Education	12,103,000	1,248,347	0	1,400,000	0	8,971,980	500,000	17,327
Career and Postsecondary Education	688,000	75,561	12,963	0	0	650,000	0	50,524
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0	0					0
Textbook & Student Materials Revolving		999,460						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	6,234,532	0	6,234,532			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		1,055,703						XXXXXXXXXX
Activity Funds		142,943						XXXXXXXXXX
Bond and Interest #1	7,560,385	5,052,876	5,670,289	0	0		2,573,824	5,736,604
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	949,107	-158,086	XXXXXXXXXX	1,107,193	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	93,897,076	14,338,892	61,603,754	4,434,530	15,000	16,521,980	7,565,686	8,634,660
Less Transfers	16,521,980							
TOTAL Budget Expenditures	\$77,375,096							

Sources of Revenue - - State, Federal, Local

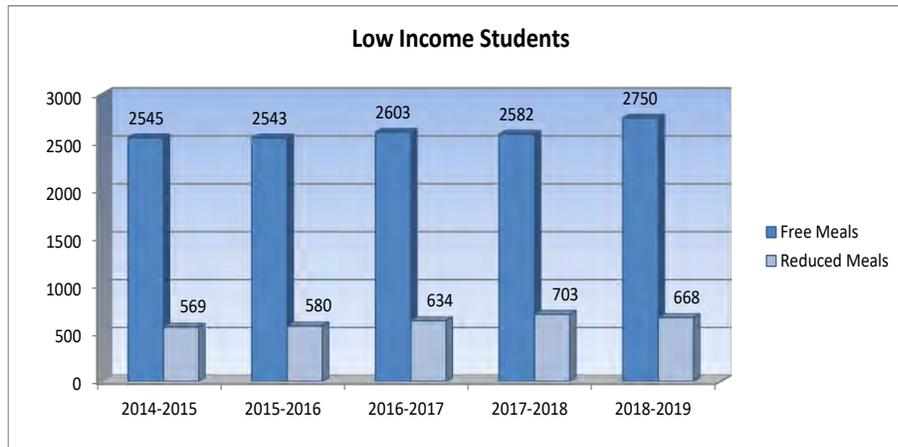
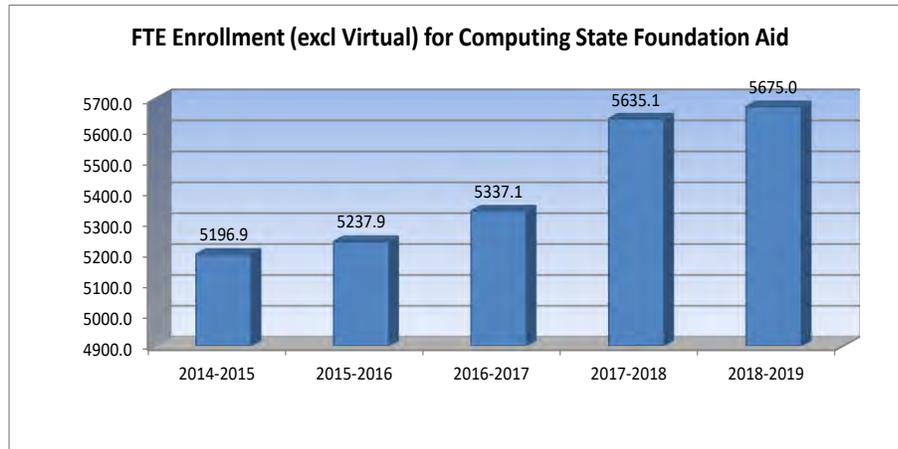
	2016-2017	2017-2018	2018-2019
State Revenues	51,229,427	55,359,433	61,603,754
Federal Revenues	3,841,978	4,315,830	4,434,530
Local Revenues*	8,538,245	9,505,562	7,580,686
Total Revenues	63,609,650	69,180,825	73,618,970
Revenues Per Pupil	11,918	12,277	12,973

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

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

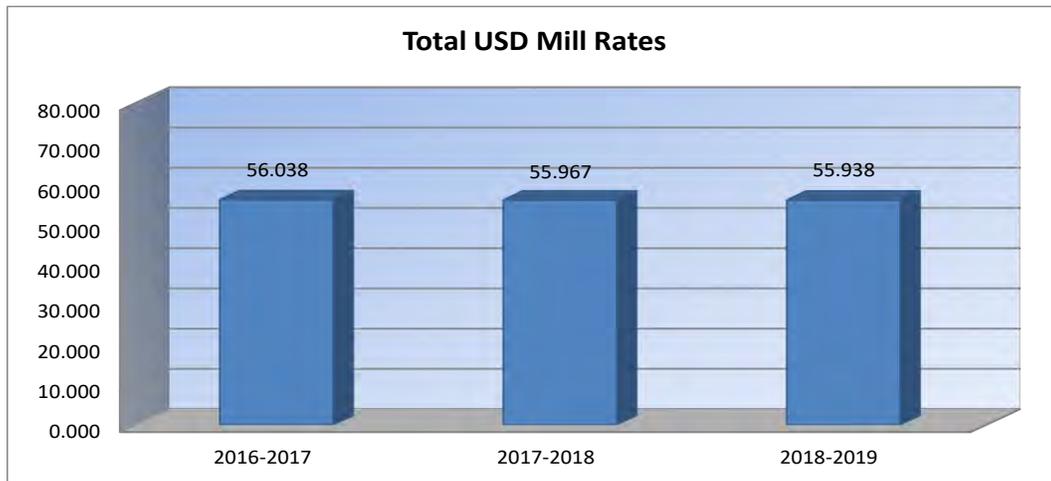
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	5,196.9	5,237.9	1%	5,337.1	2%	5,635.1	6%	5,675.0	1%
Number of Students - Free Meals	2,545	2,543	0%	2,603	2%	2,582	-1%	2,750	7%
Number of Students - Reduced Meals	569	580	2%	634	9%	703	11%	668	-5%



*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

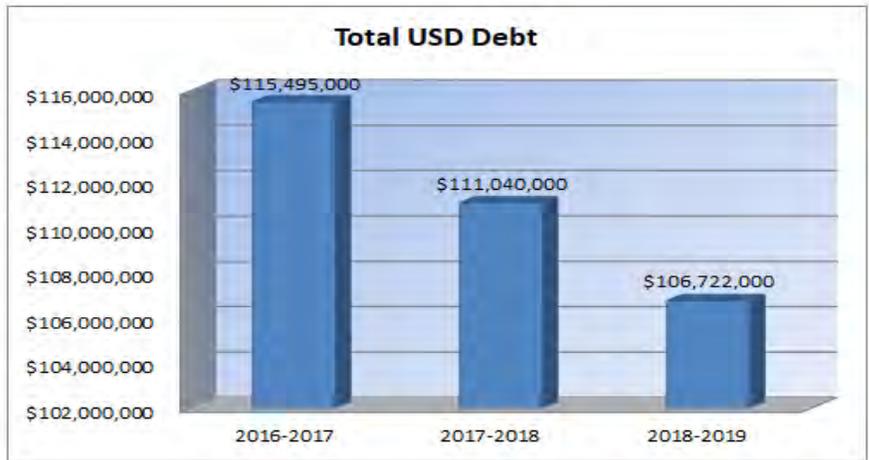
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	12.370	21.023	12.047
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	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	15.668	6.944	15.891
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	56.038	55.967	55.938
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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$140,612,571	\$145,732,338	\$151,783,446
Bonded Indebtedness	115,495,000	111,040,000	106,722,000



USD# 261
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.8	2,956,377	82,580	35.0	3,287,403	93,926	35.0	3,425,474	97,871
Teachers (Full Time)	354.3	19,955,333	56,323	380.0	21,535,921	56,673	388.0	22,440,430	57,836
Other Certified (Licensed) Personnel	50.8	2,861,222	56,323	50.0	3,249,855	64,997	50.0	3,386,349	67,727
Classified Personnel	347.0	10,444,173	30,098	387.0	10,264,421	26,523	395.0	10,695,527	27,077
Substitutes/Temporary Help	XXXXX	606,005	XXXXXXXXXX	XXXXX	799,256	XXXXXXXXXX	XXXXX	832,525	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

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 sub-functions, service areas and areas of responsibility. The major sub-functions 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
Sub-function	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 sub-function 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 sub-function 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 sub-function 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 sub-functions always has been hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110

2111

2112

There are no sub-functions 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, Cost of Living, Declining Enrollment, 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.