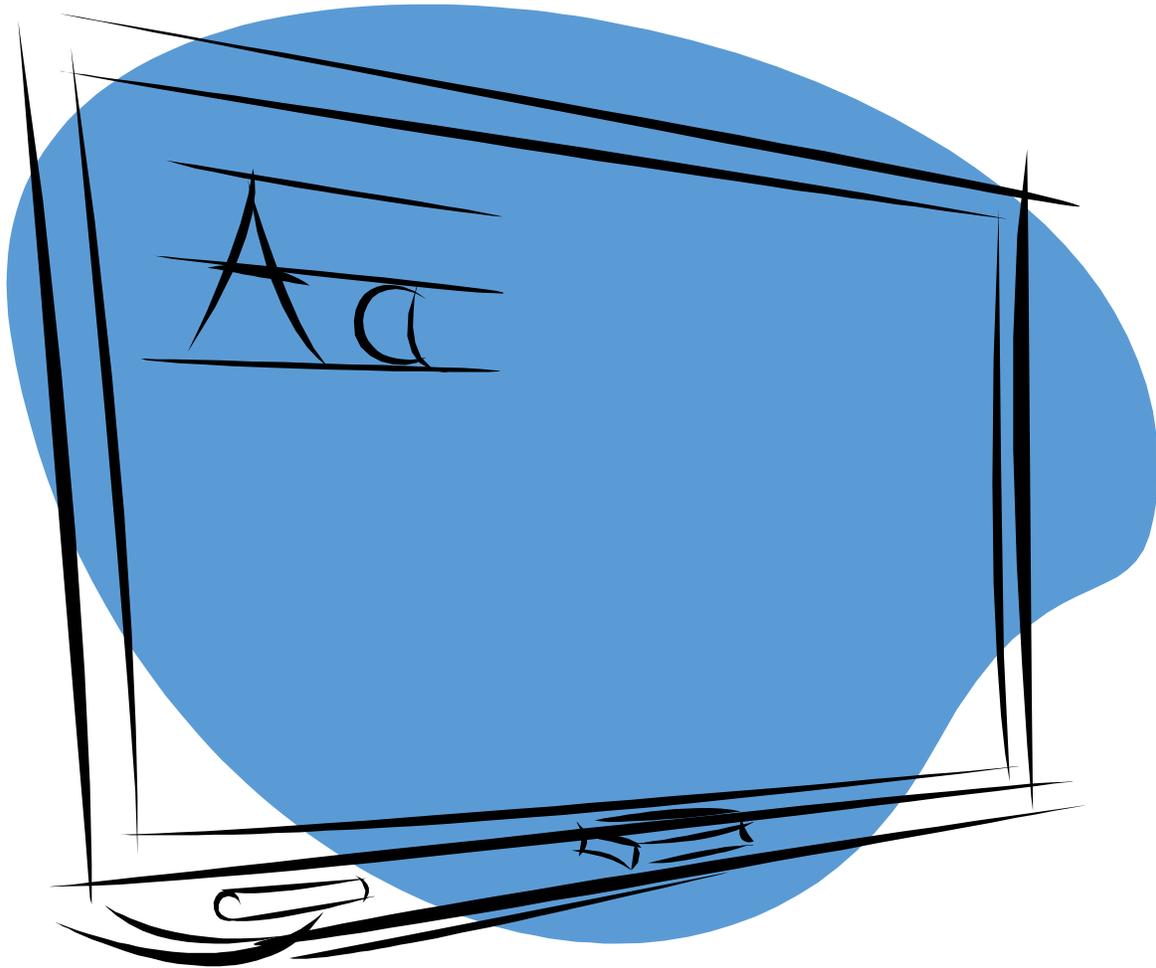


2014-15 Budget



USD 261

Haysville



Budget Certificate 2014-15 School Year

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

USD# and Name: 261 - Haysville

Superintendent:

Date:

John Burke
7/16/14



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District Budget

Code 01.....	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02.....	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04.....	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05.....	Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
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Code 06.....	General Fund – Unencumbered cash balance; Revenue (local, county, state and federal) General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 07.....	Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, III, IV, V, VI, VIB Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
Code 08.....	Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
Code 11.....	At Risk 4yr Old – Revenue (local, federal) At Risk 4yr Old – Expenditures such as salaries, benefits, textbooks and supplies
Code 13.....	At Risk K-12 – Revenue (local, federal) At Risk K-12 – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14.....	Bilingual Education – Revenue (local, federal) Bilingual Education – Expenditures such as salaries, purchased services, and supplies
Code 16.....	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18.....	Driver Training – Revenue (local, state) Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 24.....	Food Service – Revenue (local, state, federal) Food Service – Expenditures such as salaries, energy, supplies (food and milk), equipment, etc.
Code 26.....	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28.....	Parent Education – Revenue (local, state) Parent Education – Expenditures such as salaries, benefits, supplies, staff training, etc.
Code 30.....	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34.....	Vocational Education – Revenue (local, federal) Vocational Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 51.....	KPERS – Revenue (state); Expenditures such as employee benefits
Code 53.....	Contingency Reserve – Revenue (transfer from general) Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55.....	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.
Code 56.....	Activity Fund – Revenue (Local Sources) Activity Fund – Expenditures such as referees, supplies, activity equipment, etc.
Code 62.....	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principle and interest

Table of Contents cont.

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

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

Budget Authority and Revenue Worksheets

Form 110 Tax in Process

Form 118 Estimated Special Education Revenue

Form 148 Estimated General Fund State Aid

Form 149 Transfer Cash Balances to General Fund

Form 150 Estimated Legal Maximum Budget

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Form 194-A Proration of Estimated Motor Vehicle Property Tax

Form 195 Estimated State Aids (Professional Development, Driver Ed, and KPERS Flow-Through)

Form 196 Career and Technical Education State Aid for Transportation

Form 239 Estimated Supplemental General State Aid

Form 242 Estimated Bond & Interest State Aid Payments (After 7/92)

Form 243 Estimated Capital Outlay State Aid

Budget Profile

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

Page 4-5District accomplishments and challenges

Page 6-10Supplemental information for tables in Summary of Expenditures

Page 11-12KSDE and USD 261 website information available

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

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

Budget At A Glance

Page 2Summary of Total Expenditures by function (all funds)

Page 3Total Expenditures by function by years

Page 4Total Expenditure Amount Per Pupil by Function

Page 5Summary of General and Supplemental General Fund Expenditures by Function

Page 6Instruction Expenditures

Page 7Sources of Revenue (state, federal and local) and proposed budget for current year

Page 8Enrollment and Low Income Students

Page 9Mill Rates by Fund

Page 10Assessed Valuation and Bonded Indebtedness
Page 11Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12KSDE website information

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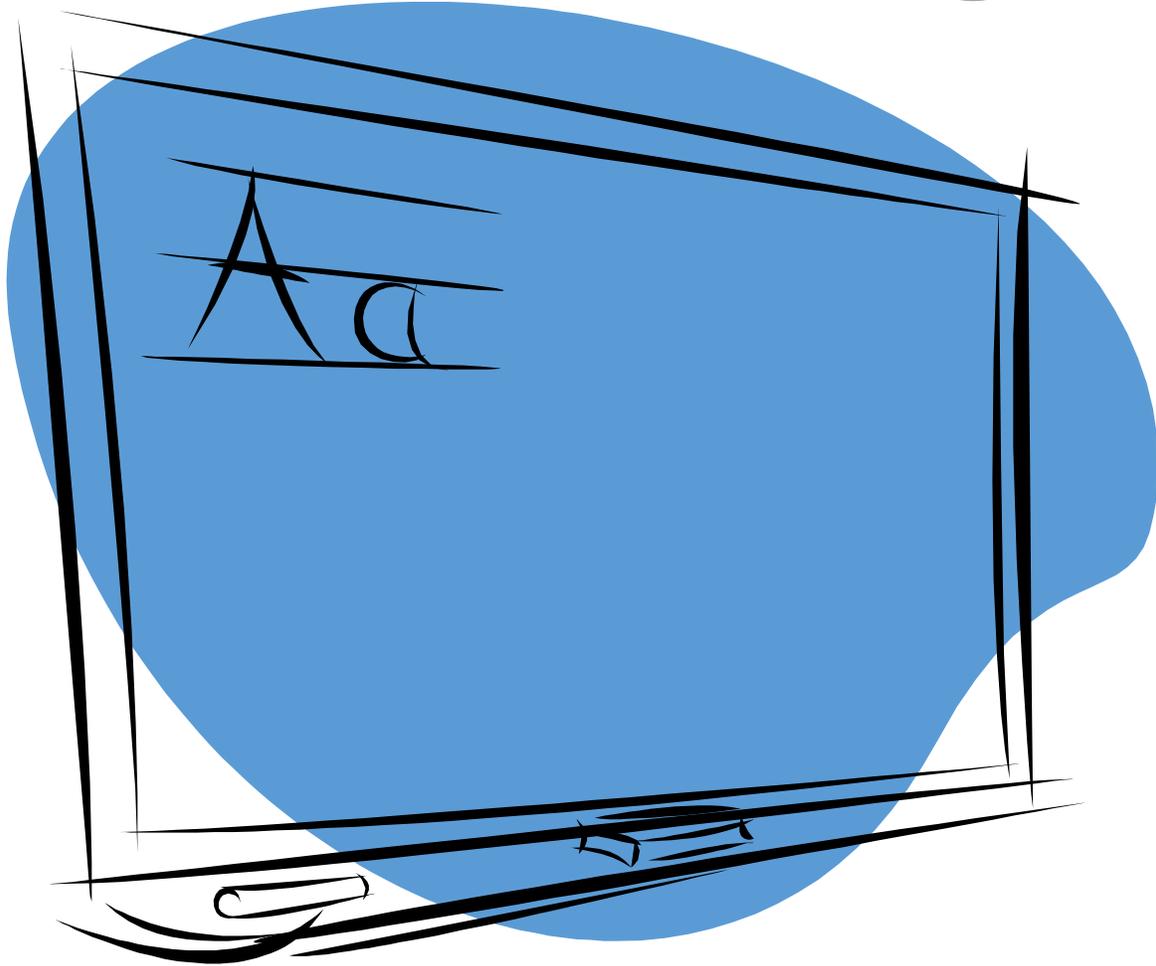
Coding Expenditures in the Budget Document

(Definitions for Functions, Subfunctions, Objects)

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

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

2014-15 Budget



USD 261

District Budget

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 2014-2015; and (3) the Amount(s) of 2014 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2014-2015 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2014 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-6431	06	32,314,428	2,328,550	20.000(c)
Supplemental General (LOB) (d)	72-6435	08	11,069,181	1,566,366	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	259,250		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	3,736,000	1,084,906	
Driver Training	72-6423	18	125,500		
Extraordinary School Program	72-8238	22	0		
Food Service	72-5119	24	2,886,000		
Professional Development	72-9609	26	175,500		
Parent Education Program	72-3607	28	264,500		
Summer School	72-8237	29	0		
Special Education	72-6420	30	9,804,550		
Vocational Education	72-6421	34	620,500		
Special Liability Expense Fund	72-8248	42	0	0	
School Retirement	72-1726	44	0	0	
Extraordinary Growth Facility	72-6441	45	0	0	
Special Reserve Fund	72-8249	47			
Federal Funds	12-1663	07	1,085,301		
Gifts and Grants	72-8210	35	0		
KPERS Special Retirement Contribution	74-4939a	51	3,944,330		
Contingency Reserve	72-6426	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	72-6414b	11	501,200		
At Risk (K-12)	72-6414a	13	5,595,400		
Cost of Living	72-6449/72-6450	33	0	0	
Declining Enrollment	72-6451	19	0	0	
Activity Funds	72-8208a	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	4,309,759	2,266,480	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-6761	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2014-2015 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 held to exceed 30% _____ authorizing _____ 0.00% for _____ 0 yrs.
Date mail ballot held to exceed 30% _____ authorizing _____ 0.00% for _____ 0 yrs.

The resolutions approved by mail ballot cannot exceed 33%.

Resolutions for LEVY LIMITS FOR TAX FUNDS

- 1. Capital Outlay*:
Resolution dated 7/21/2014 authorizing 8.000 mills for 9999 years.
- 2. Increase to Capital Outlay*:
Resolution dated _____ authorizing 0.000 mills for 0 years. Must expire same time as original resolution.
- 3. Adult Education:
Resolution dated _____ authorizing 0.000 mills for 0 years. Limit 5 years.
- 4. Historical Museum: Tax Rate authorized by a petition dated _____ authorizing _____ mills.
- 5. Public Library: Resolution dated _____ authorizing _____ mills.
- 6. Recreation Commission: Resolution dated _____ authorizing _____ mills.
(Attach a copy of each resolution.)
The USD must have a copy of the separate recreation commission budget before making this levy.

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

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

Fund	Code 04 Line	Actual 2013 Tax Levy (1)	Less 5.500 Allowance for Delinquency (2)	Less 2013 Tax Received in 2013-14 (3)	Less Tax Refunded in 2013-14 (4)	FOR FISCAL YEAR 2014-2015				
						2013 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Amount of 2014 Tax to be Levied (8)	Estimate of 2014 Taxes 1/1/2015 6/30/2015 (9)
General	01	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Supplemental General	03	4,013,032	220,717	3,713,224	0	79,091	575,948	10,626	1,566,366	1,347,075
Adult Education	05	0	0	0	0	0	0	0	0	0
Capital Outlay	10	675,720	37,165	625,193	0	13,362	105,402	1,945	1,084,906	933,019
Declining Enrollment	15	0	0	0	0	0	0	0	0	0
School Retirement	20	0	0	0	0	0	0	0	0	0
Special Assessment	25	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	1,147,135	63,092	1,062,701	0	21,342	220,570	4,070	2,266,480	1,949,173
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0
Extraord Gowth Fac	57	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0
TOTAL	80	5,835,887		5,401,118	0		901,920			

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$135,613,208 x Adult Ed. Mill levy 0.000 = \$0
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$135,613,208 x Capital Outlay Mill levy 8.000 = \$1,084,906
Taxes to be Levied

Tax Collection Ratio for 2013

92.550 %

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2011 \$	05	44,375		
2012 \$	10	2,163,695	68,793	
2013 \$	15		2,144,608	
2014 \$	20			
1140 Delinquent Tax	25	72,227	68,870	
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement****	65			
2000 COUNTY SOURCES				
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3110 General State Aid	95	24,099,849	24,652,385	27,668,828
3130 Mineral Production Tax	115	352	322	
3205 Special Education Aid	120	4,593,697	4,595,727	4,645,600
4000 FEDERAL SOURCES				
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Authorized Funds*****	165	0	0	0
RESOURCES AVAILABLE	170	30,974,195	31,530,705	32,314,428
TOTAL EXPENDITURES & TRANSFERS	175	30,974,195	31,530,705	32,314,428
EXCESS REVENUE TO STATE ***	200			0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	XXXXXXXXXX

* Only deduct 70% of the estimated 2014-2015 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

** Line 170 minus Line 175. (Column 3 only.)

*** Columns 1 & 2 would be amount sent to the State. Do Not Include General State Aid Overpayments.

**** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), 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.

*****K.S.A. 72-6460 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	9,821,960	9,714,006	10,750,000
120 NonCertified	215	187,361	163,754	250,000
200 Employee Benefits				
210 Insurance (Employee)	220	986,641	857,490	1,000,000
220 Social Security	225	891,610	883,379	900,000
290 Other	230	123,284	110,694	135,000
300 Purchased Professional and Technical Services	235	17,629	18,256	25,000
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	302,231	569,472	612,328
600 Supplies				
610 General Supplemental (Teaching)	260	267,627	169,252	150,000
644 Textbooks	265		837,914	300,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	64,544	158,312	150,000
700 Property (Equipment & Furnishings)	275	30,860	39,122	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	761,003	927,523	1,200,000
120 NonCertified	290	217,210	170,641	300,000
200 Employee Benefits				
210 Insurance (Employee)	295	90,401	88,896	125,000
220 Social Security	300	70,881	89,453	125,000
290 Other	305	1,263	1,261	5,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313		3,388	
500 Other Purchased Services	315	690	653	1,000
600 Supplies	320	18,113	13,225	25,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	738,451	763,806	800,000
120 NonCertified	340	691,148	714,612	750,000
200 Employee Benefits				
210 Insurance (Employee)	345	103,831	97,830	120,000
220 Social Security	350	104,262	108,563	120,000
290 Other	355	12,276	13,783	15,000
300 Purchased Professional and Technical Services	360	35,152	116	10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	11,503	10,284	15,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	56,104	54,832	75,000
650 Technology Supplies	375	21,332	23,705	25,000
680 Miscellaneous Supplies	380	8,983	11,248	20,000
700 Property (Equipment & Furnishings)	385		2,081	5,000
800 Other	390	16,136	5,062	15,000
2300 General Administration				
100 Salaries				
110 Certified	395	150,418	153,738	190,000
120 NonCertified	400	83,651	82,774	100,000
200 Employee Benefits				
210 Insurance (Employee)	405	24,183	23,668	30,000
220 Social Security	410	15,521	15,139	20,000
290 Other	415	344	245	1,000
300 Purchased Professional and Technical Services	420	51,976		75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	50,587	19,426	60,000
590 Other	440	8,103	15,993	15,000
600 Supplies	445	14,973	24,545	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	55,179	52,756	50,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,099,451	1,329,267	1,500,000
120 NonCertified	465	708,065	750,826	850,000
200 Employee Benefits				
210 Insurance (Employee)	470	147,280	140,655	165,000
220 Social Security	475	150,764	151,690	175,000
290 Other	480	6,570	12,061	20,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	6,930	6,720	10,000
590 Other	500	15,520	20,716	25,000
600 Supplies	505	21,458	39,057	40,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	110,598	217,865	250,000
120 NonCertified	735	515,477	464,370	560,000
200 Employee Benefits				
210 Insurance	740	54,083	43,047	60,000
220 Social Security	745	46,618	50,162	60,000
290 Other	750	909	709	1,000
300 Purchased Professional and Technical Services	755	19,500	52,699	50,000
400 Purchased Property Services	760			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
500 Other Purchased Services	765	14,286	16,494	15,000
600 Supplies	770	20,255		15,000
700 Property (Equipment & Furnishings)	775	266,328		100,000
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,814,160	1,881,800	1,000,000
200 Employee Benefits				
210 Insurance (Employee)	525	193,134	211,280	185,000
220 Social Security	530	131,355	134,825	100,000
290 Other	535	9,127	8,946	10,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	48,549	58,661	75,000
420 Cleaning	550	89,474	90,172	100,000
430 Repairs & Maintenance	555	16,781	21,521	25,000
440 Rentals	560			
460 Repair of Buildings	565	712,139	432,698	250,000
490 Other	570	3,418	98,383	50,000
500 Other Purchased Services				
520 Insurance	575	14,877	18,725	20,000
590 Other	580	41,895	41,946	50,000
600 Supplies				
610 General Supplies	585	383,010	376,503	400,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	21,405	21,916	25,000
629 Other	605	539		1,000
680 Miscellaneous Supplies	610	7,361	33,971	20,000
700 Property (Equipment & Furnishings)	615			
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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	152,380	102,629	150,000
200 Employee Benefits				
210 Insurance	654	6,784	8,583	8,000
220 Social Security	656	10,761	7,249	15,000
290 Other	658	10,342	6,920	15,000
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	493,403	524,474	600,000
200 Employee Benefits				
210 Insurance	668	29,986	20,519	35,000
220 Social Security	670	36,354	38,433	40,000
290 Other	672	657	4,583	5,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678		1,702	
520 Insurance	680	34,824	41,122	50,000
626 Motor Fuel	682	162,663	165,775	175,000
730 Equipment (Including Buses)	684	400,079		200,000
800 Other	686	21,303		25,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	91,358	163,483	180,000
200 Employee Benefits				
210 Insurance	690	6,680	9,167	12,000
220 Social Security	692	6,588	12,135	15,000
290 Other	694	125	176	500
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	51,676	44,440	50,000
500 Other Purchased Services	700			
600 Supplies	702	49,746	52,075	50,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	955	210	1,000
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720	170	177	500
600 Supplies	722	51	904	500
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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:				
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	583,000	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	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	4,825,573	4,987,367	4,645,600
954 Vocational Education	850	0	0	0
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891	200,000	200,000	200,000
978 At Risk (K-12)	893	1,000,000	1,400,000	1,000,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	30,974,195	31,530,705	32,314,428

* Enter on Code 06, Line 175.

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	20	402	16,937
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	583,497	507,335	753,916
4593 Title II**	015	118,758	112,420	113,756
4602 Title IV (21st Century)	022	340,920	315,264	135,000
4601 Title III (English Language Acquisition)	060	17,391	16,638	15,692
4603 Charter Schools	062			
4599 Other	075	51,984	58,697	50,000
RESOURCES AVAILABLE	170	1,112,570	1,010,756	1,085,301
TOTAL EXPENDITURES & TRANSFERS	175	1,112,168	993,819	1,085,301
UNENCUMBERED CASH BALANCE JUNE 30	190	402	16,937	0

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

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

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	420,058	318,105	350,000
120 NonCertified	215	66,074	92,813	150,000
200 Employee Benefits				
210 Insurance (Employee)	220	28,161	34,941	35,000
220 Social Security	225	25,564	27,556	30,000
290 Other	230	434	407	500
300 Purchased Professional and Technical Services	235	2,527	3,577	5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	1,055	1,394	1,500
600 Supplies				
610 General Supplemental (Teaching)	260	14,057	182	2,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	1,811	2,345	2,000
700 Property (Equipment & Furnishings)	275			
800 Other	280		14	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	46,757		45,000
120 NonCertified	290	65,248		45,000

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295	4,231		5,000
220 Social Security	300	8,705		10,000
290 Other	305	178		500
300 Purchased Professional and Technical Services	310	27,659		30,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	31,031		10,000
600 Supplies	320	135,096		75,000
700 Property (Equipment & Furnishings)	325		17	
800 Other	330	4,595		5,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,600	61,166	45,000
120 NonCertified	340		49,243	50,000
200 Employee Benefits				
210 Insurance (Employee)	345		7,655	10,000
220 Social Security	350	1,491	9,122	10,000
290 Other	355	614	477	500
300 Purchased Professional and Technical Services	360	25,000	54,522	10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	170,237	223,792	61,892
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	2,832	81,095	73,209
700 Property (Equipment & Furnishings)	385			
800 Other	390		2,758	
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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715		40	
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730	747		
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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	21,329	17,242	20,000
200 Employee Benefits				
210 Insurance	630	1,398	567	500
220 Social Security	635	25	1,266	1,500
290 Other	640		18	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	1,288	3,388	1,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	2,366	117	200
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			
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	1,112,168	993,819	1,085,301

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	351,368	187,764	434,879
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2011 \$	10	79,656		
2012 \$	15	3,298,284	109,402	
2013 \$	20		3,713,224	79,091
1140 Delinquent Tax	25	99,389	107,497	110,414
1410 Transportation Fees	47			
1980 Reimbursements	60	11,122	17,005	
1990 Miscellaneous	65	7,725	8,080	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	514,598	551,379	575,948
2450 Recreational Vehicle Tax	75			10,626
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	6,218,592	6,452,484	8,575,295
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxx
RESOURCES AVAILABLE	170	10,580,734	11,146,835	9,786,253
TOTAL EXPENDITURES & TRANSFERS	175	10,392,970	10,711,956	11,069,181
TAX REQUIRED (175 minus 170)	195			1,282,928
PERCENT OF COLLECTION*	196			86.000 %
TOTAL 2014 TAX REQUIRED (195+196)	197			1,491,777
Delinquent Tax	200			74,589
AMOUNT OF 2014 TAX TO BE LEVIED				
Line 197 + Line 200	205			1,566,366
UNENCUMBERED CASH BALANCE JUNE 30	207	187,764	434,879	xxxxxxxxxxx

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	123,647	73,789	150,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental(Teaching)	260	578	374	500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	1,077,572	1,138,549	946,203
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	91,701	71,710	85,000
120 Non-Certified	290		40,707	45,000
200 Employee Benefits				
210 Insurance (Employee)	295	4,233	4,243	5,000
220 Social Security	300	7,361	8,637	9,000
290 Other	305	127	127	200
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320		83,837	50,000
700 Property (Equipment & Furnishings)	325	75,180		70,878
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	150,930	121,685	150,000
120 NonCertified	340		32,274	40,000
200 Employee Benefits				
210 Insurance (Employee)	345	4,232	6,915	8,000
220 Social Security	350	11,275	12,036	15,000
290 Other	355	210	171	200
300 Purchased Professional and Technical Serv	360	11,304	10,732	12,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	776	10,339	5,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370	1,207	849	2,000
650 Technology Supplies	375	1,636	2,147	5,000
680 Miscellaneous Supplies	380	11,145	12,539	20,000
700 Property (Equipment & Furnishings)	385	4,276	169	5,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395		69,093	75,000
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405		4,242	5,000
220 Social Security	410		5,241	6,000
290 Other	415		75	100
300 Purchased Professional and Technical Services	420		29,353	30,000
400 Purchased Property Services	425		10,608	15,000
500 Other Purchased Services				
520 Insurance	430	32,907	222,206	250,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440		941	1,000
600 Supplies	445		673	1,000
700 Property (Equipment & Furnishings)	450		1,715	2,000
800 Other	455	96,759	32,282	35,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	70,899	4,884	10,000
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740	4,232		
220 Social Security	745	5,372	359	500
290 Other	750	341,014	34,443	35,000
300 Purchased Professional and Technical Services	755	18,538	113,636	50,000
400 Purchased Property Services	760	2,512		
500 Other Purchased Services	765			
600 Supplies	770	504		
700 Property (Equipment & Furnishings)	775	2,349		
800 Other	780	4,853	61,843	150,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	51,777	52,930	75,000
200 Employee Benefits				
210 Insurance (Employee)	525	4,232	7,778	8,000
220 Social Security	530	3,799	3,781	5,000
290 Other	535	73	54	100
300 Purchased Professional and Technical Services	540		128,739	150,000
400 Purchased Property Services				
411 Water/Sewer	545	4,011	4,524	5,000
420 Cleaning	550	818	3,405	5,000
430 Repairs & Maintenance	555	565	284	500
440 Rentals	560			
460 Repair of Buildings	565	5,586	905	1,000
490 Other	570	2,969	2,406	5,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	4,810	86	5,000
600 Supplies				
610 General Supplies	585	20,469	14,845	20,000
620 Energy				
621 Heating	590	123,272	183,361	250,000
622 Electricity	595	532,379	534,575	600,000
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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			
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	250,000	200,000	200,000
937 Virtual Education	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	100,000	100,000	50,000
948 Parent Education Program	835	85,000	100,000	100,000
949 Summer School	837	0	0	0
950 Special Education	840	2,656,355	2,450,860	2,500,000
954 Vocational Education	850	500,000	400,000	500,000
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	100,000	100,000
976 At Risk (4yr Old)	885	289,526	300,000	300,000
978 At Risk (K-12)	890	3,600,000	3,900,000	3,900,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	10,392,970	10,711,956	11,069,181

* Enter on Code 08, Line 175.

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	396,633	437,929	493,593
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			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	200,000	200,000	200,000
5208 Transfer From Supplemental General	140	289,526	300,000	300,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	886,159	937,929	993,593
TOTAL EXPENDITURES & TRANSFERS	175	448,230	444,336	501,200
UNENCUMBERED CASH BALANCE JUNE 30	190	437,929	493,593	492,393

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	249,516	234,746	250,000
120 NonCertified	215	94,677	86,893	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	43,247	50,368	55,000
220 Social Security	225	24,969	22,760	30,000
290 Other	230	421	326	500
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	36	478	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	349	6,206	2,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270		27	
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285	502		1,000

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	39		100
290 Other	300	1		
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	7	89	100
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	17,310	20,366	25,000
120 NonCertified	395	10,713	11,557	15,000
200 Employee Benefits				
210 Insurance (Employee)	400	334	3,496	4,000
220 Social Security	405	1,835	2,019	3,000
290 Other	410	4,019	4,738	5,000
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	255		500
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485		259	
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495		8	
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	448,230	444,336	501,200

AT RISK FUND (K-12)	Code	12 mo.	12 mo.	12 mo.
	13 Line	2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,370,646	1,372,507	1,327,423
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	30,019	32,500	30,000
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	1,000,000	1,400,000	1,000,000
5208 Transfer From Supplemental General	140	3,600,000	3,900,000	3,900,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	6,000,665	6,705,007	6,257,423
TOTAL EXPENDITURES & TRANSFERS	175	4,628,158	5,377,584	5,595,400
UNENCUMBERED CASH BALANCE JUNE 30	190	1,372,507	1,327,423	662,023

AT RISK FUND (K-12) EXPENDITURES	Code	12 mo.	12 mo.	12 mo.
	13 Line	2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,923,977	4,378,841	4,400,000
120 NonCertified	215	42,739	40,419	50,000
200 Employee Benefits				
210 Insurance (Employee)	220	25,941	126,606	125,000
220 Social Security	225	127,553	148,097	150,000
290 Other	230	45,764	52,951	60,000
300 Purchased Professional and Technical Services	235	2,500	2,500	2,500
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	8,243	11,593	15,000
600 Supplies				
610 General Supplemental (Teaching)	255	5,355	7,383	15,000
644 Textbooks	260		155,935	125,000
650 Supplies (Technology Related)	263		7,100	
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,302	4,889	10,000
800 Other	275		54	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			10,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	40	38	100
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	136,858	234,773	240,000
120 NonCertified	335	8,467		10,000
200 Employee Benefits				
210 Insurance (Employee)	340	10,403	23,813	25,000
220 Social Security	345	177	16,876	15,000
290 Other	350	365	246	500
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360		482	
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	101	23	100
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	89,593	93,127	100,000
120 NonCertified	395	36,286	45,189	50,000
200 Employee Benefits				
210 Insurance (Employee)	400	10,314	6,806	10,000
220 Social Security	405	8,919	9,882	10,000
290 Other	410	164	142	200
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,170	5,000
600 Supplies	425	2,075	2,694	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. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 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	127,969		150,000
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			
620 Energy				
621 Heating	500	325		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	8,174	5,095	10,000
200 Employee Benefits	532	914	644	1,000
800 Other	533	470	216	500
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	4,628,158	5,377,584	5,595,400

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	179,518	243,532	260,771
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
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	250,000	200,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	429,518	443,532	460,771
TOTAL EXPENDITURES & TRANSFERS	175	185,986	182,761	259,250
UNENCUMBERED CASH BALANCE JUNE 30	190	243,532	260,771	201,521

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	97,743	103,165	135,000
120 NonCertified	215	61,464	54,084	80,000
200 Employee Benefits				
210 Insurance (Employee)	220	11,305	11,385	20,000
220 Social Security	225	13,092	12,750	20,000
290 Other	230	223	190	250
300 Purchased Professional and Technical Services	235		9	
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	1,537	878	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	622	300	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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional and Technical Services	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel-not school bus	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Tech Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	185,986	182,761	259,250

* Enter on Code 14, Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,298,957	3,232,158	2,686,002	2,686,002
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2011 \$	05	12,200			
2012 \$	10	630,025	20,122		
2013 \$	15		625,193	13,362	13,362
2014 \$	20			933,019	1,084,906
1140 Delinquent Tax	25	20,864	20,198	18,592	27,874
1510 Interest on Idle Funds	30	19,830	13,524		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	153,348	154,017		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	87,712	91,034	105,402	105,402
July - December Estimate	60				52,701
2450 Recreational Vehicle Tax	65			1,945	1,945
July - December Estimate	66				973
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87			705,189	705,189
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	583,000	0	0	0
RESOURCES AVAILABLE	170	4,805,936	4,156,246	4,463,511	4,678,354
TOTAL EXPENDITURES & TRANSFERS	175	1,573,778	1,470,244	3,736,000	3,736,000
July - December Estimate	180	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	942,354
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	4,678,354
UNENCUMBERED CASH BALANCE JUNE 30	190	3,232,158	2,686,002	727,511	xxxxxxxxxxxxxxx

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

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
EXPENDITURES:				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	156,805	268,730	300,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			100,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220	332,821	385,512	200,000
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	32,450		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	1,113		10,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			800,000
200 Employee Benefits				
210 Insurance (Employee)	315			50,000
220 Social Security	320			50,000
290 Other	325			1,000
300 Purchased Professional & Tech Svcs	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	108,623	122,669	200,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			100,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Tech Svcs	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265		32,947	20,000
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289	564,737	264,879	1,400,000
400 Outside Contractors	290			
4900 Other	291		64,914	50,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	82,759	53,593	100,000
890 Commission & Postage	300	1,250	3,000	5,000
831 Principal	305	293,220	274,000	300,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,573,778	1,470,244	3,736,000

* Enter on Code 16, Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	380,783	385,840	367,609
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	42,460	34,470	35,000
3000 STATE SOURCES				
3208 State Safety Aid	25	13,392	16,235	21,250
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	436,635	436,545	423,859
TOTAL EXPENDITURES & TRANSFERS	175	50,795	68,936	125,500
UNENCUMBERED CASH BALANCE JUNE 30	190	385,840	367,609	298,359

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	40,016	49,877	75,000
120 NonCertified	215		2,256	3,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3,062	3,989	5,000
290 Other	230	79	52	
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	805	2,441	3,000
644 Textbooks	260		2,865	
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,204	1,221	1,500
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Tech Services	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations, Maintenance Services (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional and Tech Services	535	1,058	1,782	2,000
442 Rental of Vehicles	540			
520 Insurance	545	1,636	1,799	2,000
626 Motor Fuel-not schoolbus	550	2,935	2,654	7,000
700 Property (Equipment & Furnishings)	555			25,000
800 Other	560			2,000
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 NonCertified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional and Tech Services	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
5200 TRANSFER TO:				
930 General Fund	625			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	50,795	68,936	125,500

*Enter on Code 18, Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,611,450	1,835,169	1,980,526
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	647,949	638,142	572,250
1612 Student School Lunches (Breakfast)	25	32,308	36,357	34,402
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	185,293	156,522	17,216
1990 Miscellaneous	55	13,224	7,999	
3000 STATE SOURCES				
3203 School Food Assistance	65	25,877	129,370	24,600
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,493,032	1,431,208	1,504,443
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	4,009,133	4,234,767	4,133,437
TOTAL EXPENDITURES & TRANSFERS	175	2,173,964	2,254,241	2,886,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,835,169	1,980,526	1,247,437

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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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	680,775	704,679	850,000
200 Employee Benefits				
210 Insurance	295	52,868	75,348	90,000
220 Social Security	300	49,108	50,107	65,000
290 Other	305	881	718	1,000
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	25,405	33,432	30,000
600 Supplies				
630 Food & Milk	325	1,119,679	1,193,395	1,250,000
680 Miscellaneous Supplies	330	101,568	25,260	150,000
700 Property (Equipment & Furnishings)	335	10,680	70,242	300,000
800 Other	340	133,000	101,060	150,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	2,173,964	2,254,241	2,886,000

* Enter on Code 24, Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	322,311	338,109	327,245
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	100,000	100,000	50,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	422,311	438,109	377,245
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			20,000
120 NonCertified	215	28		10,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	3	2,727	5,000
290 Other	230		235	500
300 Purchased Professional and Technical Services	235	22,906	14,485	40,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	33,481	75,762	50,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	27,784	17,655	50,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional and Technical Services	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional and Technical Services	350			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
5200 TRANSFER TO: 930 General Fund	325			
TOTAL EXPENDITURES & TRANSFERS	175	84,202	110,864	175,500
UNENCUMBERED CASH BALANCE JUNE 30	190	338,109	327,245	201,745

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	76,166	59,117	71,737
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25		198	
3000 STATE SOURCES				
3216 Parent Education Aid	35	126,007	129,037	129,037
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	85,000	100,000	100,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxx
RESOURCES AVAILABLE	170	287,173	288,352	300,774
TOTAL EXPENDITURES & TRANSFERS	175	228,056	216,615	264,500
UNENCUMBERED CASH BALANCE JUNE 30	190	59,117	71,737	36,274

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	190,198	168,664	200,000
120 NonCertified	215	8,686	8,726	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	2,431	343	5,000
220 Social Security	225	14,999	13,499	17,500
290 Other	230	252	5,871	5,000
300 Purchased Professional and Technical Services	235	3,907	1,091	2,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	4,302	6,450	10,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,896	2,371	5,000
700 Property (Equipment & Furnishings)	270	385	9,600	5,000
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical Services	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
5200 TRANSFER TO:				
930 General Fund	385			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	228,056	216,615	264,500

*Enter on Code 28, Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,057,726	3,144,181	3,079,265
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	287,650	264,820	260,000
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular (include ARRA)*	55	1,026,573	1,051,049	1,000,000
4570 Medicaid	60	264,542	269,139	260,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	4,825,573	4,987,367	4,645,600
5208 Transfer From Supplemental General	80	2,656,355	2,450,860	2,500,000
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	12,118,419	12,167,416	11,744,865
TOTAL EXPENDITURES & TRANSFERS	175	8,974,238	9,088,151	9,804,550
UNENCUMBERED CASH BALANCE JUNE 30	190	3,144,181	3,079,265	1,940,315

* This would include regular allocations and ARRA recovery funds.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,969,078	2,960,820	3,200,000
120 NonCertified	215	1,879,122	1,956,765	2,100,000
200 Employee Benefits				
210 Insurance (Employee)	220	439,962	482,599	500,000
220 Social Security	225	347,530	348,044	365,000
290 Other	230	9,955	22,157	25,000
300 Purchased Professional and Tech Services	235	4,200	5,534	10,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245	4,962	2,332	7,000
564 Payment to Spec Education Coop/Interlocal (Assessments)**	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	20,636	13,448	30,000
600 Supplies				
610 General Supplemental(Teaching)	260	40,939	34,704	50,000
644 Textbooks	265		9,150	2,000
650 Supplies (Technology Related)	267		4,730	2,000
680 Miscellaneous Supplies	270	1,501	1,704	2,000
700 Property (Equipment & Furnishings)	275	11,267	29,396	20,000
800 Other	280	895	1,870	2,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,234,311	1,175,159	1,250,000
120 NonCertified	290	317,754	320,151	350,000
200 Employee Benefits				
210 Insurance (Employee)	295	113,582	105,324	120,000
220 Social Security	300	112,869	109,826	120,000
290 Other	305	24,154	18,642	35,000
300 Purchased Professional and Tech Services	310	235,882	184,965	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	6,457	8,030	10,000
600 Supplies	320	25,786	48,927	40,000
700 Property (Equipment & Furnishings)	325			
800 Other	330		7,285	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	219,342	125,252	125,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	16,442		3,000
290 Other	355	219		
300 Purchased Professional and Tech Services	360	4,140	42,122	20,000
400 Purchased Property Services	363			
500 Other Purchased Services	365		3,065	2,000
600 Supplies				
640 Books(not textbooks)and Periodicals	370		2,673	
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		77,401	10,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	178,345	182,288	200,000
120 NonCertified	400	41,795	42,768	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	15,286	14,945	20,000
220 Social Security	410	15,997	16,036	20,000
290 Other	415	302	222	500
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	7,300	3,630	10,000
600 Supplies	435	3,068	5,806	5,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional and Tech Services	475			
500 Other Purchased Services	480			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800	10,643		
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815	702		
290 Other	820	12		
300 Purchased Professional and Technical Svcs	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840		630	1,000
700 Property (Equipment & Furnishings)	845			
800 Other	850	902		
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	721	651	1,500
420 Cleaning	530	1,186	1,810	2,000
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545		507	500
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555	4,573	3,582	5,000
620 Energy				
621 Heating	560			
622 Electricity	565	7,857	8,362	10,000
626 Motor Fuel (not schoolbus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	483,076	475,238	550,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance	640	40,357	76,434	85,000
220 Social Security	645	32,732	33,030	50,000
290 Other	650	636	749	1,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	11,274	19,607	20,000
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	11,793	13,113	15,000
590 Other Purchased Services	680		24	
600 Supplies				
626 Motor Fuel	685	52,049	54,802	65,000
680 Miscellaneous Supplies	690	12,647	17,342	20,000
730 Equip (Including Buses)	695			
800 Other	700			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional and Tech Services	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional and Tech Services	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860		10,788	15,000
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870		517	1,000
220 Social Security	873		774	1,000
290 Other	880		12	50
300 Purchased Professional and Tech Services	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895		2,394	5,000
600 Supplies	900		15	1,000
700 Property (Equipment & Furnishings)	905			
800 Other	910			
5200 TRANSFER TO:				
930 General Fund	855			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	8,974,238	9,088,151	9,804,550

* Enter on Code 30, Line 175.

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

VOCATIONAL EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	645,213	666,047	647,097
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			
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	0	12,211	13,500
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	500,000	400,000	500,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	1,145,213	1,078,258	1,160,597
TOTAL EXPENDITURES & TRANSFERS	175	479,166	431,161	620,500
UNENCUMBERED CASH BALANCE JUNE 30	190	666,047	647,097	540,097

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	349,746	323,111	450,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		20,147	30,000
220 Social Security	225	24,686	23,500	30,000
290 Other	230	12,036	348	500
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	1,791	872	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	28,266	36,299	40,000
644 Textbooks	260		3,398	2,000
650 Supplies (Technology Related)	263			3,000
680 Miscellaneous Supplies	265	9,811		10,000
700 Property (Equipment & Furnishings)	270	52,830	23,486	50,000
800 Other	275			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Svcs	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
626 Motor Fuel	588			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional and Technical Services	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
5200 TRANSFER TO:				
930 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	479,166	431,161	620,500

* Enter on Code 34, Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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	2,931,335	3,286,942	3,944,330
RESOURCES AVAILABLE	70	2,931,335	3,286,942	3,944,330
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,882,210	2,110,546	2,532,654
2100 Student Support				
200 Employee Benefits	80	236,852	265,585	318,701
2200 Instructional Support				
200 Employee Benefits	85	146,274	164,018	196,822
2300 General Administration				
200 Employee Benefits	90	41,332	46,346	55,615
2400 School Administration				
200 Employee Benefits	95	206,952	232,058	278,470
2500 Central Services				
200 Employee Benefits	100	55,109	61,795	74,153
2600 Operations & Maintenance				
200 Employee Benefits	105	202,555	227,128	272,553
2700 Student Transportation Services				
200 Employee Benefits	110	93,803	105,182	126,219
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	66,248	74,284	89,143
TOTAL EXPENDITURES	175	2,931,335	3,286,942	3,944,330
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,972,592	2,972,592	2,972,592
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	2,972,592	2,972,592	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,972,592	2,972,592	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Technical Svcs	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Tech Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			

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

* Enter on Code 53, Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	531,914	612,339	840,682
Cancel of Prior Year Encumbrances	03		9	
REVENUE:				
1000 LOCAL SOURCES				
1740 Fees (Rental)	05	120,515	111,348	
1911 Fines	10	100		
1942 Rental Fees & Books	15	243,825	228,482	
1990 Miscellaneous	20	12,402	160,332	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	100,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	908,756	1,212,510	
EXPENDITURES:				
1000 Instruction				
600 Supplies				
644 Textbooks	75	112,870	123,721	
645 Workbooks	80		17,340	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	1,776	8,087	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	14,469	121,821	
682 Musical Instruments	100		2,704	
683 Other Material & Supplies	105	167,302	1,710	
684 Other	110		96,445	
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	296,417	371,828	
UNENCUMBERED CASH BALANCE JUNE 30	190	612,339	840,682	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	155,840	163,968	158,086
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	111,389	101,335	
1790 Donations/Fundraisers/Other	55	101,729	82,654	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	36,231	79,873	
RESOURCES AVAILABLE	170	405,189	427,830	
TOTAL EXPENDITURES & TRANSFERS	175	241,221	269,744	
UNENCUMBERED CASH BALANCE JUNE 30	190	163,968	158,086	xxxxxxxxxxx

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

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

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215	1,765	290	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	115,447	79,439	
600 Supplies	235	42,186	88,560	
700 Property (Equipment & Furnishings)	240	35,298	30,277	
800 Other	245	46,525	71,178	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	241,221	269,744	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,895,129	3,157,773	2,931,015	2,931,015
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2011 \$	05	39,677			
2012 \$	10	1,440,867			
2013 \$	15		1,062,701	21,342	21,342
2014 \$	20			1,949,173	
1140 Delinquent Tax	25	58,773	55,972	31,562	47,319
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	327,831	264,218	220,570	220,570
July - December Estimate	60				110,285
2450 Recreational Vehicle Tax	65			4,070	4,070
July - December Estimate	66				2,035
2800 In Lieu of Taxes IRBs	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (after 7-1-92)	78	2,644,795	2,740,762	2,801,343	2,801,343
July - December Estimate*	79				1,500,000
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	7,407,072	7,281,426	7,959,075	7,637,979
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	2,364,299	2,220,411	2,149,759	
890 Commission & Postage	90				
831 Principal	95	1,885,000	2,130,000	2,160,000	
TOTAL EXPENDITURES	100	4,249,299	4,350,411	4,309,759	4,309,759
832 Interest Due July-December	105				1,056,772
890 Commission & Postage July-Dec	110				
831 Principal Due July-December	115				2,230,000
990 Cash Basis Reserve	120				2,200,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	9,796,531
UNENCUMBERED CASH BALANCE JUNE 30	190	3,157,773	2,931,015	3,649,316	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			2,158,552
	200	Delinquent Tax			107,928
	205	Amount of 2014 Tax to be Levied			2,266,480

(a) Interest on Bond Proceeds only.

* July - December estimate must be entered manually.

NOTICE OF HEARING 2014-2015 BUDGET

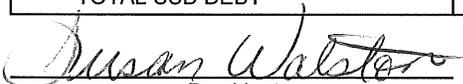
The governing body of Unified School District 261 will meet on the 18th day of August, 2014 at 7:00 PM, at 1745 West Grand Ave. Haysville, Kansas 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Office 1745 West Grand Ave. Haysville, Kansas 67060 and will be available at this hearing.

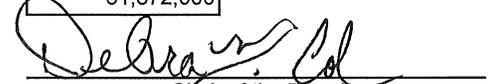
The Amount of 2014 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2014-2015 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2012-2013 Actual		2013-2014 Actual		PROPOSED BUDGET 2014-2015		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2014 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	30,974,195	20.000	31,530,705	20.000	32,314,428	2,328,550	20.000
Supplemental General (LOB)	08	10,392,970	26.243	10,711,956	29.759	11,069,181	1,566,366	11.550
Bilingual Education	14	185,986		182,761		259,250		
Capital Outlay	16	1,573,778	5.013	1,470,244	5.011	3,736,000	1,084,906	8.000
Driver Training	18	50,795		68,936		125,500		
Food Service	24	2,173,964		2,254,241		2,886,000		
Professional Development	26	84,202		110,864		175,500		
Parent Education Program	28	228,056		216,615		264,500		
Special Education	30	8,974,238		9,088,151		9,804,550		
Vocational Education	34	479,166		431,161		620,500		
Federal Funds	07	1,112,168		993,819		1,085,301		
At Risk (4Yr Old)	11	448,230		444,336		501,200		
At Risk (K-12)	13	4,628,158		5,377,584		5,595,400		
KPERS Special Retirement Contribution	51	2,931,335		3,286,942		3,944,330		
Textbook & Student Material Revolving	55	296,417		371,828				
Activity Fund	56	241,221		269,744				
Bond and Interest #1	62	4,249,299	11.453	4,350,411	8.507	4,309,759	2,266,480	16.713
TOTAL USD EXPENDITURES	100	69,024,178	62.709	71,160,298	63.277	76,691,399	7,246,302	56.263
Less: Transfers	105	14,089,454	xxxxxx	14,138,227	xxxxxx	13,395,600	xxxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	54,934,724	xxxxxx	57,022,071	xxxxxx	63,295,799	xxxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	8,031,956	xxxxxx	8,150,578	xxxxxx	7,246,302	xxxxxxxx	xxxxxxx
TOTAL TAXES LEVIED	125	8,031,956		8,150,578		7,246,302		
Assessed Valuation - General Fund	128	\$114,736,620		\$115,409,847		\$116,427,494		
Assessed Valuation - All Other Funds	130	\$133,793,572		\$134,526,300		\$135,613,208		
Outstanding Indebtedness, July 1		2012		2013		2014		
General Obligation Bonds	135	59,800,000		60,115,000		58,382,000		
Lease Purchase Principal	153	4,010,000		3,761,000		3,490,000		
TOTAL USD DEBT	155	63,810,000		63,876,000		61,872,000		

* Tax Rates are expressed in Mills

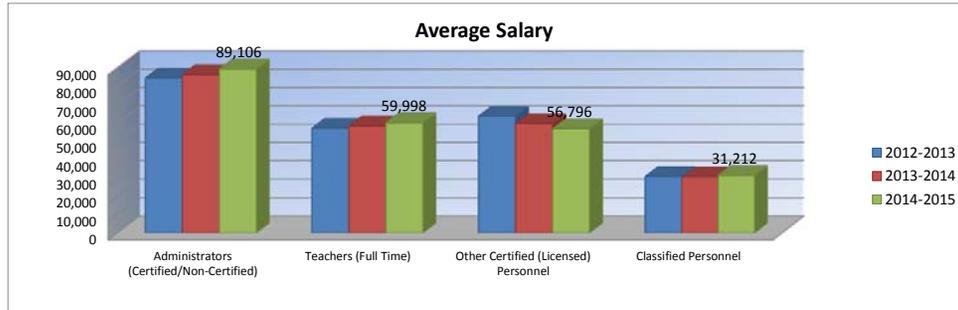
** Sponsoring District Only


 President


 Clerk of the Board

USD# 261
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.1	2,956,798	84,239	35.1	3,021,848	86,093	35.1	3,127,612	89,106
Teachers (Full Time)	334.4	19,079,630	57,056	334.7	19,499,382	58,259	338.0	20,279,357	59,998
Other Certified (Licensed) Personnel	43.1	2,738,421	63,536	47.0	2,798,666	59,546	51.0	2,896,620	56,796
Classified Personnel	307.0	9,383,413	30,565	316.0	9,589,848	30,348	318.0	9,925,493	31,212
Substitutes/Temporary Help	XXXXX	675,584	XXXXXXXXXX	XXXXX	690,447	XXXXXXXXXX	XXXXX	714,612	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)****.

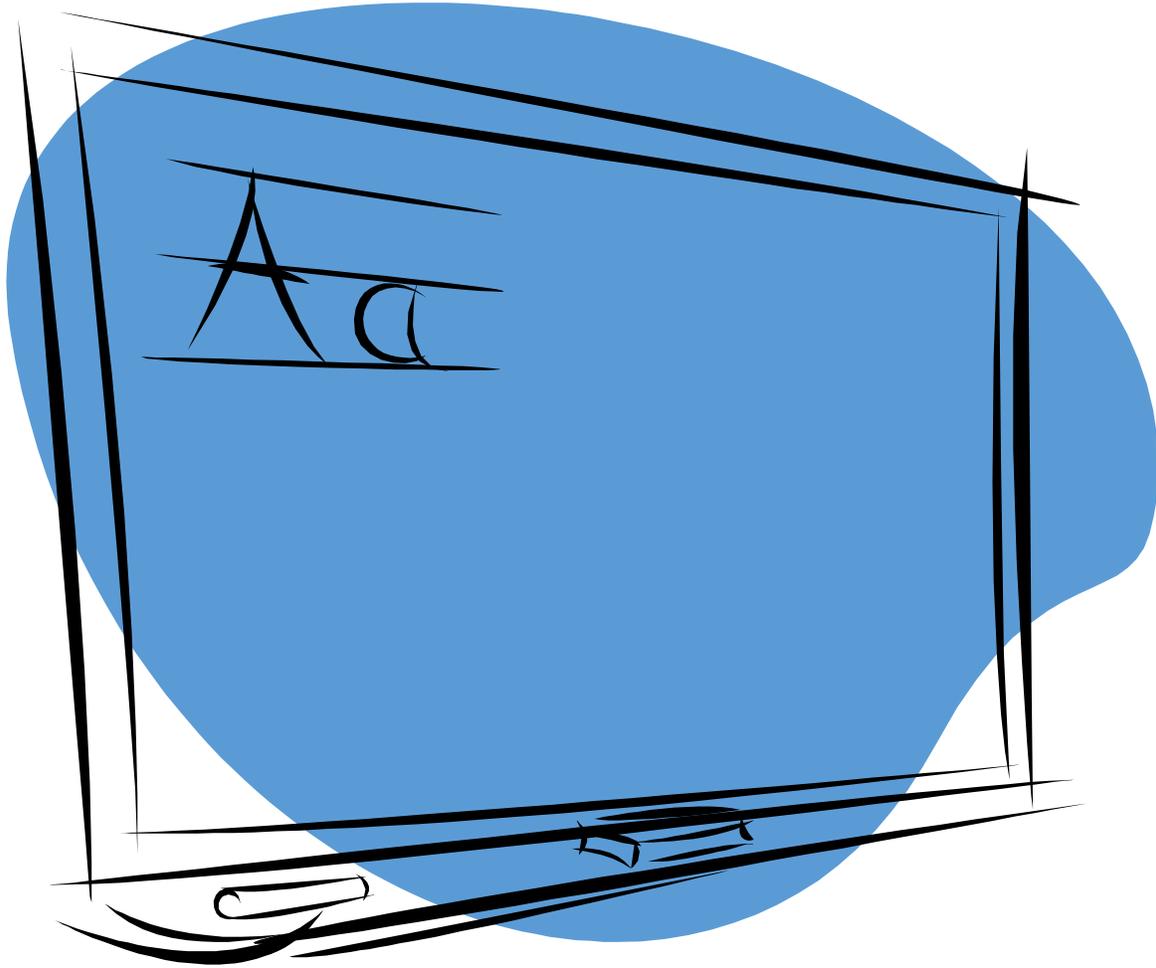
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents 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.

2014-15 Budget



USD 261

**Budget Authority and Revenue
Worksheets**

2014-2015
 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 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$2,314,691	\$4,013,032	\$675,720	\$1,147,135	\$0
3. Less: percent of delinquent taxes (3a) <u>5.500</u>	\$127,308	\$220,717	\$37,165	\$63,092	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$1,181,407	\$2,051,015	\$345,330	\$586,984	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$74,059	\$133,645	\$22,500	\$38,305	\$0
6. Less: June 5, 2014 Taxes received**	\$889,141	\$1,528,564	\$257,363	\$437,412	\$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)	\$2,271,915	\$3,933,941	\$662,358	\$1,125,793	\$0
11. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$42,776	\$79,091	\$13,362	\$21,342	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$95,481	\$165,538	\$27,874	\$47,319	\$0
Tax Collection Ratio (Jan, Mar, June)	92.652 %	92.529 %	92.522 %	92.640 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2014 tax dollars:	=	Jan. 20, 2015	50.000	Sept. 20, 2015	9.000
		Mar. 20, 2015	2.000	Oct. 31, 2015	5.000
		June 5, 2015	34.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		86.000		
3. 2014 General Fund Assessed Valuation	=		\$116,427,494	TOTAL	100.000
4. 2014-2015 Tax Levied (20 mills x 2014 General Fund Assessed Valuation***)	=		\$2,328,550		(Must total 100%)
5. 2014-2015 Est. Tax Levy to be received 1-1-2015 to 6-30-2015 (Line 2 x Line 4)	=		\$2,002,553		

*Amounts are available from the County Treasurer. **These Jan.-June, 2014 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) ***Exclude any assessed valuation due to the neighborhood revitalization act.

2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.500</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2014 to 6/30/2015		Estimated Recreational Vehicle Property Tax* 7/1/2014 to 6/30/2015		Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2014 to 6/30/2015
(13) <u>\$892,405</u>	(14) <u>\$16,639</u>	(15) <u>\$0</u>		
(17) 2012 DELINQUENT TAX PERCENTAGE				Estimated 16/20M Tax* 7/1/2014 to 6/30/2015
Percent Uncollected* = <u>2.7000 %</u>				(16) <u>\$9,455</u>

*Amounts are available from the County Treasurer. include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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.
include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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. (Does not include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

KANSAS STATE BOARD OF EDUCATION

USD# 261

FORM 118

**2014-2015 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL AID—SPECIAL EDUCATION FUND**

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

1. Estimated number of Special Education Teachers (FTE*)	<u>84.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>144.0</u> times .4 =	<u>57.6</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>141.6</u>
4. Estimated State Aid due from 7-1-2014 to 6-30-2015 (Line 3 x \$27,500)	<u>\$3,894,000</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>\$550,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$10,000</u>
7. Insurance	<u>\$10,000</u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u></u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$100,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u></u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$70,000</u>
12. Teacher travel (in-district)	<u>\$12,000</u>
13. Total of Lines 5 through 12	<u>\$752,000</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>\$752,000</u>
16. Total Estimated Transportation Aid (7-1-2014 to 6-30-2015) (Line 15 x 80%)	<u>\$601,600</u>
17. Estimated Catastrophic State Aid (7-1-2014 to 6-30-2015)	<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) (7-1-2014 to 6-30-2015)	<u>\$0</u>
20. Total Estimated Special Education Aid (7-1-2014 to 6-30-2015) (Line 4+16+17+18+19)	<u>\$4,645,600</u>

Form 148
2014-2015 Estimated
General Fund State Aid

Important: Include this form with the budget document to be filed with the State Department of Education.

1. 2014-2015 General Fund Budget (Form 150, Line 20)	\$32,314,428
2. Estimated Local Effort	
a. 2014-2015 Tax Levy 1-1-2015 to 6-30-2015 (Form 110, Table I, Line 5)	n/a
b. 2014-2015 Tax in Process (Form 110, Line 11) (General Fund only)	n/a
c. 2014-2015 Delinquent Tax (Form 110, Line 12, General Fund) x .667	n/a
d. 2014-2015 Mineral Production Tax (General Fund)	\$0
e. 2014-2015 In Lieu of Tax Payments on IRB's (General Fund)	\$0
f. 2014-2015 Federal Impact Aid PL 382 (formerly PL 874)*	\$0
g. 2014-2015 Pupil Tuition (General Fund only)	\$0
h. 6-30-2014 Unencumbered Cash Balance (General Fund)	\$0
i. 2014-2015 Special Education State Aid	\$4,645,600
j. Transfers From Authorized Funds (Code 06 Line 165)**	\$0
3. TOTAL (2d + 2e + 2f + 2g + 2h + 2i + 2j)	\$4,645,600
4. 2014-2015 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	\$27,668,828

*ONLY deduct 70% of the estimated 2014-2015 P.L. 382 receipts . The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

**K.S.A. 72-6460 authorizes any school district to expend the unencumbered cash balance from approved funds to pay for general operating expenses out of the general fund as approved by the local board: 1. At Risk (K-12), Bilingual, Contingency Reserve, Driver Training, Parent Education Program, At Risk (Pre-K), Professional Development, Summer School, Virtual School, and Vocational Education; 2. Textbook and Student Materials; and 3. Special Education.

TRANSFER CASH BALANCES TO GENERAL FUND

1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2014?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/2014	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk (K-12)	1,327,423	1,327,423	0	0
Bilingual Education	260,771	260,771	0	0
Contingency Reserve Fund	2,972,592	2,972,592	0	0
Driver Education	367,609	367,609	0	0
Parent Education Program	71,737	71,737	0	0
At-risk (4 Year Old)	493,593	493,593	0	0
Professional Development	327,245	327,245	0	0
Summer School	0	0	0	0
Virtual Education	0	0	0	0
Vocational Education	647,097	647,097	0	0
*Textbook and Student Material Revolving	840,682	840,682	0	0
*Special Education	3,079,265	3,079,265	0	0
TOTAL	\$10,388,014	\$10,388,014	\$0	\$0

2) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$250 x adj. (weighted) FTE enrollment, excluding special education] \$1,795,750

3) The amount to be transferred to the general fund for the 2014-2015 school year is either the answer in question 1 column 4 or question 2 (whichever is lower).
This amount will be transferred to Line 19 of Form 150. \$0

*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

Note: If you have questions on the budget, please contact the School Finance office at 785-296-3871.

**USD Form 150
2014-2015
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 20

1. Estimated 9-20-2014 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>5,080.0</u>
2. Estimated 9-20-2014 4yr old at risk FTE enrollment (e) (Must be approved.)(At-risk students count as .5 FTE)		=	<u>75.0</u>
	<u>75.0</u> + <u>0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2014 FTE Enrollment (Line 1 + Line 2)		=	<u>5,155.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2014 FTE enrollment (from line 3)	<u>5,155.0</u> x <u>0.035040</u> factor (from Table II or pages 5, 6)	=	<u>180.6</u>
5. Estimated weighted bilingual education enrollment. 9-20-2014 bilingual FTE (a)	<u>45.8333</u> + <u>0.0000</u> (Table IV, Line 5) x 0.395	=	<u>18.1</u>
6. Estimated weighted vocational education enrollment. 9-20-2014 vocational education FTE(b)	<u>150.0000</u> + <u>0.0000</u> (Table IV, Line 6) x 0.5	=	<u>75.0</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2014	<u>2,650</u> + <u>0</u> (Table IV, Line 7) x 0.456	=	<u>1,208.4</u>
8. Estimated High At-Risk Weighting.			
District's calculated free lunch percentage for current year:			
(Comes from Table VI, Line 1)	51.40%		
District's calculated students per square mile:			
Line 3 / square miles in district = 5155 / 36 =	143.2		
a. Number of students eligible for free lunch (at least 50%)	(2650+0) x	0.105 =	<u>278.3</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(2650+0) x	0.105 =	<u>0.0</u>
c. Number of students eligible for free lunches (35-49.99%)	(2650+0) x (0.514-0.3500) x 0.7	=	<u>0.0</u>
9. Estimated weighted FTE for new facilities. 9-20-2014 enrollment of students attending a new facility (d)	<u>0.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25	=	<u>0.0</u>
10. Estimated weighted FTE for transportation. (Table III, Line 5)		=	<u>267.6</u>
11. Estimated weighted FTE virtual enrollment. (Table V, Line 3)		=	<u>0.0</u>
12. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> ÷ \$3,852	=	<u>0.0</u>
13. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>4,645,600</u> ÷ \$3,852	=	<u>1,206.0</u>
14. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> ÷ \$3,852	=	<u>0.0</u>
15. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
16. Estimated 2014-2015 operating budget. (Lines 3 through 15)	<u>8,389.0</u> x \$3,852	=	<u>\$32,314,428</u>
17. Estimated Cost of Living weighting	<u>\$0</u> ÷ \$3,852	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
18. Estimated 2014-2015 operating budget. (Include Cost of Living and FHSU)	<u>8,389.0</u> x \$3,852	=	<u>\$32,314,428</u>
19. Amount to transfer to General Fund (Form 149, Line 3).		=	<u>\$0</u>
20. Total General Fund Budget Authority (Form 150 Line 18 + Line 19)		=	<u>\$32,314,428</u>

Local Option Budget -- See Form 155

21. Estimated 2014-2015 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed)		=	<u>\$36,897,270</u>
	(Lines 3 through 10 + 12 + 14 + 17) = 7183 x \$4,490 = \$32251670 + <u>4,645,600</u> (Spec Ed)		

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{275.0}{6} = 45.8333$ (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{900.0}{6} = 150.0000$ (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located 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.)

**TABLE I
Declining Enrollment Calculation**

USD# 261

1. September 20, 2013, FTE and February 20, 2014 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>5,013.5</u>
2. September 20, 2014, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>5,080.0</u>
3. 3 YR AVG FTE: ($\frac{4,996.6}{(9/20/2012 \text{ FTE})^*} + \frac{5,013.5}{(\text{line 1})}$)/3 = $\frac{5,080.0}{(\text{line 2})}$)/3 = $\frac{5,030.0}{(\text{goes to line 3})}$	=	<u>5,030.0</u>
* Excludes 4 yr old at risk students, but includes 2/20/2013 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.)	=	<u>5,080.0</u>

**TABLE II
Low and High Enrollment Weighting Factor**

Enrollment of District

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 9-20-2014 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

FOR COMPUTED FACTORS
SEE 2014-2015 LOW ENROLLMENT
AND HIGH ENROLLMENT FACTOR
TABLE (PAGES 5 AND 6)

{[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 9-20-2014.	=	<u>36.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2014 who reside in the district 2.5 miles or more (Estimated)	$\frac{1,762.0}{36.0} + \frac{0.0}{36.0}$ (Table IV) =	<u>48.94</u> (Line 8)
3. Index of density = Line 2	$\frac{1,762.0}{36.0}$ divided by Line 1	= <u>48.94</u>
4. Using index of density (Line 3), determine transportation weighting factor.	=	<u>0.1519</u>
5. Estimated weighted FTE for transportation. 9-20-2014 number of resident students over 2.5 miles (line 2) $\frac{1,762.0}{0.1519}$ x $\frac{0.1519}{0.1519}$ factor (Line 4) (to Line 11, Page 1)	=	<u>267.6</u>

TABLE IV
House Bill 2059 - Military Provision

USD# 261

1. Estimated Adjusted 9-20-2014 FTE (Table 1, Line 3, Form 150)			= <u>5,080.0</u>
2. Estimated 2-20-2015 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2014 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		= <u>0.0</u>
3. Estimated FTE Enrollment count for 2014-2015 (Line 1 + Line 2) to Line 1, Form 150			= <u>5,080.0</u>
Number of students in Line 2 with the following weighting factors:			
4. Estimated 2-20-2015 4yr old FTE (add to Line 2, Form 150)			= <u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2015 bilingual FTE (a) (add to Line 5, Form 150)	<u>0.0000</u> x 0.395		= <u>0.0</u>
6. Estimated weighted vocational education enrollment. 2-20-2015 vocational education FTE (b) <u>0.0000</u> x 0.5 (add to Line 6, Form 150)			= <u>0.0</u>
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2015 <u>0</u> x 0.456 (add to Line 7, Form 150)			= <u>0.0</u>
8. Estimated 2-20-2015 FTE of new students of military families, not enrolled on 9-20-2014 transported or for whom transportation is being made available 2-20-2015 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)			= <u>0.0</u>
9. Estimated weighted 2-20-2015 FTE for New Facilities (d) (add to Line 9, Form 150)	FTE <u>0.0</u> x 0.25		= <u>0.0</u>
(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours <u>0.0</u> ÷ 6 = <u>0.0000</u> (Record on Line 5)			
(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours <u>0.0</u> ÷ 6 = <u>0.0000</u> (Record on Line 6)			
(c) USD must have an approved at-risk pupil assistance plan for the school district. Part-time students in grades 1-12 and students 20 years and over are not eligible for at-risk weighting.			
(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.			

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

1. Estimated 9/20/2014 FTE Virtual Enrollment	<u>0.0</u> X			= <u>0.0</u>
2. Estimated Virtual Students Taking AP* Courses				
	1st Semester <u>0</u> X	.08 =	<u>0.0</u>	
	2nd Semester <u>0</u> X	.08 =	<u>0.0</u>	<u>0.0</u>
3. Estimated Weighted FTE Virtual Enrollment				<u>0.0</u>

* The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 260 pupils.

"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. Calculated free lunch percentage for the current year (goes to page 1, line 7)
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = 2650 + 0 / 5155 = **51.40%** = 51.40%
2. District's calculated free lunch percentage for the prior year (info only) = 49.10%

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

a) 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 bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-6448). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition 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	$\times 0.25 = 70.4 \times \$3852 = \$271181$

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: $73.3 \times 0.25 = 18.3 \times \$3852 = \$70492$

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 bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.

FORM 155
2014-2015 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2013-2014 school year = 30.00 %
2. Authorized Percent of LOB due to Election effective 2007-08 and thereafter Expires 0 = 0.00 %
3. Authorized percent of LOB due to an ELECTION beginning with the 2014-2015 school year to exceed 30%. (1% limit) School year it expires %
4. Authorized percent LOB due to MAIL BALLOT beginning 2014-2015 school year to exceed 30%. (3% limit) School year it expires %
5. Max LOB percentage authority with election to exceed 30% (Lines 1+2+3 OR Lines 1+3+4) (Max 33%) = 30.00 %
If election was passed on or before June 30, 2014 for additional 1%, local Board has authority to adopt 33% max LOB budget.
6. COMPUTED LOB FOR 2014-2015
(2014-2015 LOB Base General Fund \$ 36,897,270 X Line5) \$ 11,069,181
7. ADOPTED LOB FOR 2014-2015 IF LESS THAN Line 6..... \$

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE

2014-2015

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 7-1-2014 to 6-30-2015
LUNCHES									
Paid Elem	1.	100,000	.5725	\$57,250	.0400	\$4,000	2.05	\$205,000	\$266,250
Jr. High	2.	75,000	.5725	\$42,938	.0400	\$3,000	2.25	\$168,750	\$214,688
Sr. High	3.	75,000	.5725	\$42,938	.0400	\$3,000	2.30	\$172,500	\$218,438
Free	4.	300,000	3.2225	\$966,750	.0400	\$12,000			\$978,750
Reduced	5.	65,000	2.8225	\$183,463	.0400	\$2,600	0.40	\$26,000	\$212,063
Adult	6.	5,000					3.30	\$16,500	\$16,500
TOTAL	7.	620,000		\$1,293,339		\$24,600		\$588,750	\$1,906,689
BREAKFAST									
Paid Elem	8.	19,119	.2800	\$5,353			1.15	\$21,987	\$27,340
Jr. High	9.	4,217	.2800	\$1,181			1.15	\$4,850	\$6,031
Sr. High	10.	2,415	.2800	\$676			1.15	\$2,777	\$3,453
Free	11.	116,118	1.5800	\$183,466					\$183,466
Reduced	12.	15,959	1.2800	\$20,428			0.30	\$4,788	\$25,216
Adult	13.	409					1.75	\$716	\$716
TOTAL	14.	158,237		\$211,104				\$35,118	\$246,222
SNACKS									
Paid Elem	15.		.0700	\$0				\$0	\$0
Jr. High	16.		.0700	\$0				\$0	\$0
Sr. High	17.		.0700	\$0				\$0	\$0
Free	18.		.8000	\$0					\$0
Reduced	19.		.4000	\$0			0.15	\$0	\$0
Adult	20.							\$0	\$0
TOTAL	21.	0		\$0				\$0	\$0
KINDERGARTEN MILK									
Paid	22.		.2025	\$0				\$0	\$0
Free-Avg Dealer Cost	23.			\$0					\$0
TOTAL	24.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	25.	XXXXXXXXXX		XXXXXXXXXXXX			XXXXXXX		\$0
12 Months Total Income	26.	XXXXXXXXXX		\$1,504,443		\$24,600		\$623,868	\$2,152,911

KANSAS STATE DEPARTMENT OF EDUCATION

USD# _____ 261

2014-2015
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, 2014 to December 31, 2014

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 2013-2014 School Year Until March, 2015. For new levies made in 2014-2015
revenues will not be received until March, 2016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	28.66%	XXXXXXXXXXXXXXXX	\$0	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,520,737	61.45%	\$367,416	43.83%	\$6,850	\$0	\$3,893
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$672,579	11.74%	\$70,195	8.37%	\$1,309	\$0	\$744
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,536,573	26.82%	\$160,360	19.13%	\$2,990	\$0	\$1,699
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$5,729,889	100.00% (c)	\$597,911 (e)	100.00% (c)	\$11,148 (e)	\$0 (e)	\$6,335 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2014-2015.
- (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 and 16 and multiply by .67.
- (f) Includes the total 2012 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION
2014-2015
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, 2015, to June 30, 2015

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2013-2014 School Year Until March, 2015. For new levies made in 2014-2015
revenues will not be received until March, 2016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2013 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	28.34%	XXXXXXXXXXXXXX	\$0	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$4,013,032	68.76%	\$202,494	49.28%	\$3,776	\$0	\$2,145
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$675,720	11.58%	\$34,102	8.30%	\$636	\$0	\$361
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,147,135	19.66%	\$57,898	14.09%	\$1,080	\$0	\$613
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$5,835,887	100.00% (c)	\$294,494 (e)	100.00% (c)	\$5,491 (e)	\$0 (e)	\$3,120 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2014-2015.
- (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 and 16 and multiply by .33.
- (f) Includes the total 2013 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

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

**ESTIMATED STATE AID
2014-2015**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2014 to 6/30/2015 (12 mo.) (No. of driver ed.
pupils completing program 250 x \$85) = \$21,250

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2014 to 6/30/2015 (12 mo.) (No. of motorcycle
safety pupils completing program x \$59) = \$0

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2013-14 = \$3,286,942

2. Est. increase due to KPERS rate (Line 1 x 12.00%) = \$394,433

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 X % of salary increase and added staff 8.00 %) = \$262,955

4. Est. KPERS State Aid for 2014-15 (Line 1 + Line 2 + Line 3) = \$3,944,330

**Form 196
Career and Technical Education**

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

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

School Bus - Types C & D

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

School Bus - Types A & B

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

Suburbans & Vans*

Total number of miles to and from community college/technical college _____ 15,000.0 times amount per mile (\$.90 per mile) = _____ \$13,500

TOTAL = _____ \$13,500

*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
2014-2015
ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. Adopted local option budget (Cannot exceed Line 6, Form 155)	=	<u>\$11,069,181</u>
2. Estimated supplemental general state aid. Line 1 <u>\$11,069,181</u> x factor <u>0.7747</u>	=	<u>\$8,575,295</u>
3. Less prior year overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$8,575,295</u>

FORM 242
BOND AND INTEREST FUND #1
2014-2015
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bonds Issued After July 1, 1992)

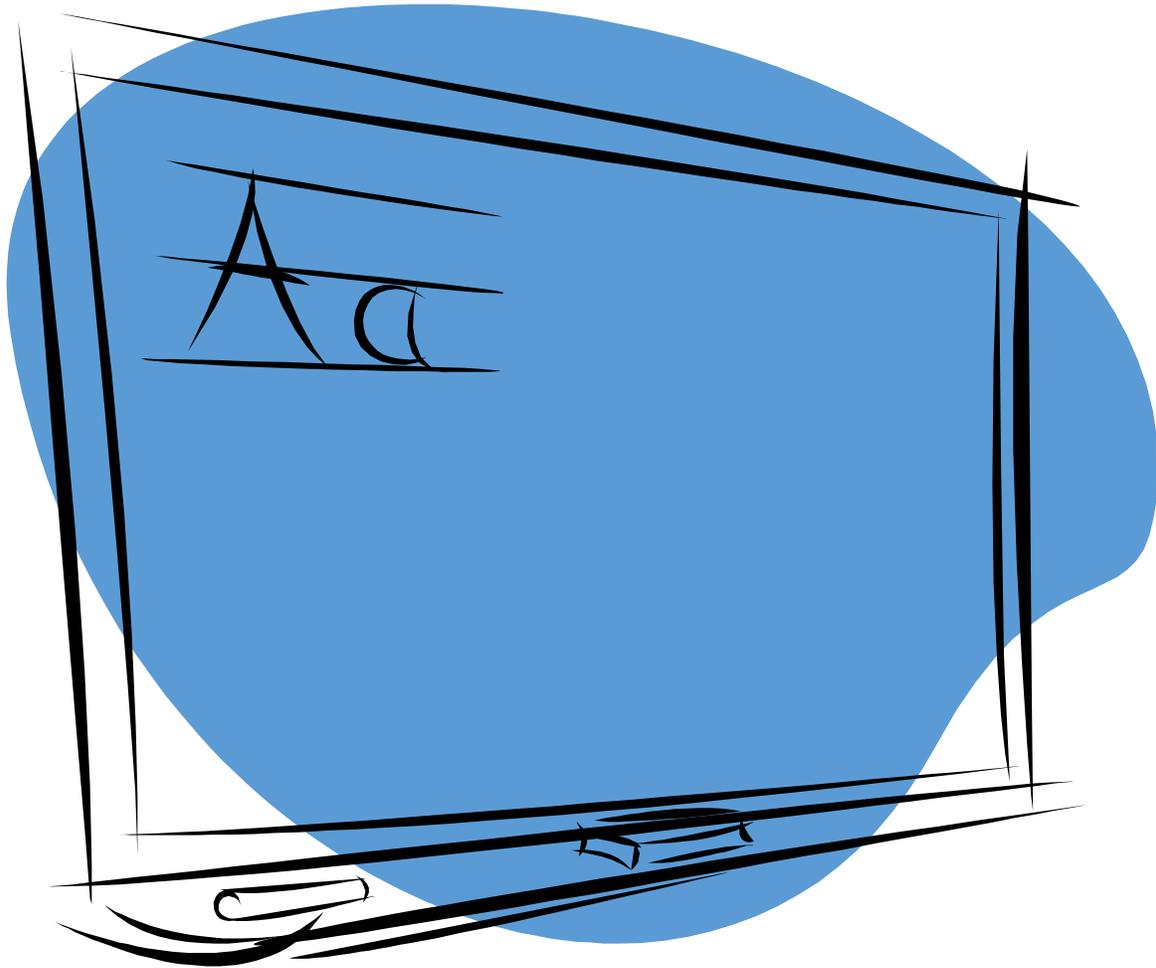
Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2014-2015 bond and interest fund payments	=	<u>\$4,309,759</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>0.6500</u>	=	<u>\$2,801,343</u>
4. Less prior year overpayment	-	<u> </u>
5. Less transfer from LOB	-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2014 through June 30, 2015) (Line 3 - (Line 4 + Line 5))	=	<u>\$2,801,343</u>

KANSAS STATE DEPARTMENT OF EDUCATION
FORM 243
ESTIMATED CAPITAL OUTLAY STATE AID
2014-2015

1. Estimated 2014 taxes levied in the capital outlay fund	=	<u>\$1,084,906</u>
2. Estimated capital outlay state aid. Line 1 x factor <u>0.6500</u>	=	<u>\$705,189</u>

2014-15 Budget Profile



USD 261

Haysville

Order of Contents

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

2014-2015 Budget General Information

USD 261

Introduction

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

Board Members

<u>Member</u>	<u>Telephone</u>	<u>E-mail Address</u>
Glen Crum	524-0006	glcrum@usd261.com
Misty Harding	299-1965	mharding@usd261.com
Greg Fenster	523-3048	gfenster@usd261.com
Forrest Hummel	524-4665	fhummel@usd261.com
Pat Lemmons	554-1580	plemmons@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. Becky Cezar
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. Galen Davis
Director of Transportation	Mr. B. J. Knudson
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 rack up impressive accomplishments in all five Strategic Goal Areas. The staff continues to work well together and improve the climate and culture of the district.

Strategic Goal Area 1: Student Learning and Success demonstrated many notable achievements this past year. The biggest accomplishment by far was the designation of Campus High School as a Nationally Recognized Blue Ribbon School. Another of the biggest achievements was the English Language Arts materials adoption. This is big in terms of impact on teaching and learning and impact on the district textbook budget. The district created Math Academies for teachers in grades PK-12. The two math instructional support coaches did an excellent job of demystifying math instruction. We continued our implementation of Capturing Kids Hearts with remarkable behavioral results. This was the first year of the district's International Baccalaureate Program. In addition, the district partnered in a big way with Microsoft and put over 700 tablets in the hands of teachers and students.

Strategic Goal Area 2: High Quality Workforce exhibited numerous accomplishments. The Personnel Department continued its high quality career fair in our district. In addition, we participated in the City of Haysville Career Fair. In order to be in compliance with state regulations the district worked collectively to create a new teacher evaluation system. The Interest Based Bargaining Team continued its dominance as the best in the state by negotiating a 3.5% raise in near record time. The team was also able to negotiate six additional pre-service days for teachers new to the district. The Learning Center provided outstanding workshops for certified and classified staff. The district continued to deliver high quality leadership academies for coaches and teacher-leaders.

Strategic Goal Area 3: Facilities and Infrastructure presented a large number of accomplishments during this year. A facilities review was conducted and resulted in the creation of a Master Plan for the district. The District/Building Crisis Teams continued to meet and plan. The district made a large investment in upgrading wiring throughout the district to assist with technology and security installations. The energy management program saved the district a total of \$583,000. The maintenance department completed 5,146 work orders during the nine and a half month school year. In addition, the district installed an artificial turf practice football field on the Campus High School grounds. This field will be of service for football, soccer, baseball, softball and band practices. Further, the physical education classes will be able to use them. The district was able to continue with its practice of providing new laptop computers to teacher every three years.

Strategic Goal Area 4: Community Partnerships achieved many of its objectives. The district was awarded the State Publications Sweepstakes Award again. Three Gifted Parent Night

Activities was conducted. The district partnered with the Haysville Library to provide students an opportunity to extend their reading over the summer. The schools in the district conducted numerous charitable contribution drives to help people in the area. The Colt Swimmers continued their tradition of raising money with a swim-a-thon. This year's effort yielded \$12,623 for the Make a Wish Foundation. The district worked with the area senior citizens to provide a tour of the district on the Colt Bus. In addition, the district restructured its boundaries for elementary and middle schools.

Strategic Goal Area 5: Financial demonstrated success in numerous areas. The district was able to receive \$361,236 in grants. The Learning Center generated \$21,235 from out of district workshop participants and room rentals. Eleven high school students attained certifications for SB 155 funding. The district continues to be very prudent in its spending practices. This has resulted in the district being the envy of other districts from a financial perspective.

Challenges

School finance continues to be one of the biggest challenges. Partial relief arrived in the form of a Supreme Court decision that allowed the state's equity issue to be resolved by forcing the legislature to provide funds for equalization aid for local option and capital outlay budgets. In addition, the legislature increased the base budget per pupil by a few dollars. With the equity issue resolved, the biggest issue looming is the adequacy issue that the Supreme Court sent back to a lower court. This decision could provide millions of dollars for our school district.

Supplemental Information for the Following Tables

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

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

The budgeted expenditures for 2014-15 reflect a modest increase in enrollment. I would like to remind you that a budget is just a budget and even though increased expenditures are budgeted in a number of areas, those may not occur. It is our practice to budget conservatively, but enough so that we do not have to republish to capture increased expenditures. The district never plans to spend all that is budgeted except in the funds that must be \$0 balance at the end of the year.

2. Summary of General Fund Expenditures by Function

Note as indicated on the table, this information pertains to "General Fund" fund line items. Therefore, the amount spent per pupil is not the same as in the previous graph and the % of increase/decrease for 2014-15 vs. 2013-14 may not be the same either. The amount of expenditures does not include the mandatory transfer to the Special Education Fund or other fund transfers.

Thus the General Fund expenditures overall were up slightly, 6%, from last year. This is due in part to a change in expenditures that were previously spent out of Supplemental General Fund as per KSDE directive for use of ARRA stimulus monies. The rest of the increase is a result of the district's increase in compensation through negotiations.

The 2014-15 budget figures are not reflective of what actual costs will be because the FTE and weighting factors in the General Fund are all just estimates until submitted following the September 20th official count date and the state audit of those figures in March. USD 261 is budgeting for a small enrollment increase for the coming year. While enrollment was slightly higher last year we hope the limited open enrollment of our schools will bring in a slight increase of 65 students.

3. Summary of Supplemental General Fund Expenditures by Function

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

Looking toward 2014-15, the SG Fund remains at its maximum 30% of the GF. Also, the BBPP that the SG Fund is based on is the "hold harmless" figure of \$4,433 instead of \$3,852 because of the impact it would have had on local taxpayers. As a result of the SFFF lawsuit the legislators have been forced to fully fund the LOB. This change had a significant impact on the LOB mill rate.

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

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

5. Summary of Special Education Fund by Function

Special Education costs continue to commonly rise faster than general education costs and the State and Federal governments continue to fund it at less than 100%. The expenditures for this area show a slight increase overall, with the greatest coming in Instruction. This can be attributed to a slight increase in wages and an ever changing need in services. There was, however, a slight decrease from Student and Instructional Support.

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

6. Instruction Expenditures (1000)

Overall, instructional expenditures were up by 7% this past year due to an increase in salary and benefits. The 2014-15 budget reflects a slight increase in expenditures this is a direct result of an increase in compensation increases. Instructional expenditures for Virtual Education showed a marked decrease as the program was phased out. This will also be reflected in a marked decrease in Virtual Education for Student and Instructional Support Expenditures in #7.

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

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

Expenditures in this category showed a marked slight decrease from a year ago. The 2014-15 budget reflects an increase as demands on student support continue to grow based on diverse needs of our students. We continue to strive to be conservative in our spending in anticipation of a couple of more years with State financing of K-I2 education difficulties.

9. General Administration Expenditures (2300)

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

10. School Administration Expenditures (2400)

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

11. Operations and Maintenance Expenditures (2600)

Expenditures for this area were up slightly in comparison to the prior year. This is a direct reflection on the conservation efforts by district staff to take measure to keep cost down over the previous years. The 2014-15 budget reflects a level status of expenditures as the recent capital improvements helped elevate growing structural needs.

12. Transportation Expenditures (2700)

Expenditures for student transportation show a slight decrease in comparison from previous years. This is a direct reflection on the concerted efforts of staff to control cost in spite of a growing need combined with the increase cost of maintenance associated with student transportation.

13. Food Services Expenditures (3100)

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

14. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

Overall costs in this area appear to be down slightly compared to the prior year and are projected to increase in the 2014-15 school year. Budgeted costs are up, but just for budgeting reasons with the greatest increase in Capital Outlay, the increase in this area is a direct reflection of the change in expenditures used by the BOE to increase spending authority. The district will be moving custodial and maintenance expenditures normally accounted for in General Fund. This will take advantage of the Capital Outlay equalization and allowed the district to give a 3.5% increase in compensation for the 2014-15 school year.

KPERS contributions from the State continue to increase and its contributions to KPERS are reflected back to the local districts through expenditure.

15. Capital Improvements (4000)

The costs in this area for 2013-14 were for issues such as roof repair, parking lot repair & expansions, carpeting, and equipment upgrades. Capital Improvement costs are projected to be slightly more for the 2012-14 school year. This significant increase is due to the change in the state law governing Capital Outlay. The BOE approved a new Capital Outlay resolution give the district the ability to move previous General Fund expenditures for maintenance and custodial salaries to the Capital Outlay fund. This budget reflects this change in accounting procedures.

16. Debt Services (5000)

Debt Service increased very slightly as the district was trying to keep the mill levy level. The increase in cash basis reserves is needed to have cash on hand to make the annual fall payments for bonded indebtedness. Once we re-establish this cash reserve level it should continue to level out unless the capital improvement state aid level decreases or the valuation does not rise as quickly as projected in the bond amortization schedules. For this coming year, the debt payments are slightly higher than two years ago to compensate for the payments on the QZABs.

17. Miscellaneous Information – Transfers

Transfers were relatively flat over the prior year. If the funding levels continue to decline the district may have to rely on the prior transfers and thus projected/budgeted transfers for the coming year are off another 5%.

18. Miscellaneous Information Unencumbered Cash Balance by Fund

Due to the measures taken by the district and its employees in 2013-14 the unencumbered cash balances dropped for July 1, 2014. This is a direct result in increased expenditures and anticipation for All Day Kindergarten for the 2014-15 school year..

19. Reserve Funds Unencumbered Cash Balance

USD 261 has no Reserve Funds.

20. Other Information – FTE

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

The district continues to hope to have a steady increased enrollment over the next several years as the economy starts to rebound from the recession. The district is projecting a 1% increase for 2014-15.

21. Miscellaneous Information Mill Rates by Fund

Please note the requested 7.014 mill levy decrease for 2014-15.

We are increasing Capital Outlay mill levy over last year. As we get further out from the previous bonds the needs for capital improvements will continue to increase. This increase combined with the Capital Outlay equalization will be used to supplement the increase in salaries and benefits for the 2014-15 school year. We increase the Bond and Interest in anticipation of a possible new bond issuance for safety and security needs.

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

22. Other Information – Assessed Valuation and Bonded Indebtedness

The district valuation continues to increase, but in the past three years with the economic downturn, the assessed valuation has gone up only slightly compared to seven years ago when the district's valuation rose by \$7,000,000 over the previous year. Note that now all of the bonded indebtedness from the last bond issue is being reflected and is starting down as some earlier bonds are being paid off. This should continue to decline until district growth calls for another bond issue to handle the increased enrollment of the district.

Note: The FTE (full time equivalency) used in this report to calculate the “Amount Per Pupil” is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

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

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

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

<http://svapp15586.ksde.org/rcard/>

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

Haysville USD 261 Web Site Information

<http://www.usd261.com>

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

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

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

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

Summary of Total Expenditures By Function (All Funds)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	27,889,121	51%	29,901,913	52%	7%	31,509,935	50%	5%
Student Support Services	4,197,955	8%	3,964,954	7%	-6%	5,141,079	8%	30%
Instructional Support Services	3,339,525	6%	3,915,408	7%	17%	3,515,723	6%	-10%
Administration & Support	5,034,008	9%	5,083,966	9%	1%	6,130,038	10%	21%
Operations & Maintenance	4,701,422	9%	4,740,231	8%	1%	5,021,653	8%	6%
Transportation	2,341,216	4%	2,028,830	4%	-13%	2,694,419	4%	33%
Food Services	2,240,212	4%	2,328,525	4%	4%	2,975,143	5%	28%
Capital Improvements	564,737	1%	362,740	1%	-36%	1,470,000	2%	305%
Debt Services	4,626,528	8%	4,681,004	8%	1%	4,714,759	7%	1%
Other Costs	0	0%	14,500	0%	0%	23,050	0%	59%
Total Expenditures*	54,934,724	100%	57,022,071	100%	4%	63,195,799	100%	11%
Amount per Pupil	\$10,954		\$11,291		3%	\$10,533		-7%
Current Expenditures**	49,111,647	100%	51,201,416	100%	4%	55,150,040	100%	8%
Amount per Pupil	\$9,793		\$10,139		4%	\$9,192		-9%

Percent of Expenditures

Instruction*** (Total Expenditures)	27,732,316	50%	29,633,183	52%	2%	31,209,935	49%	-3%
Instruction*** (Current Expenditures)	27,732,316	56%	29,633,183	58%	2%	31,209,935	57%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

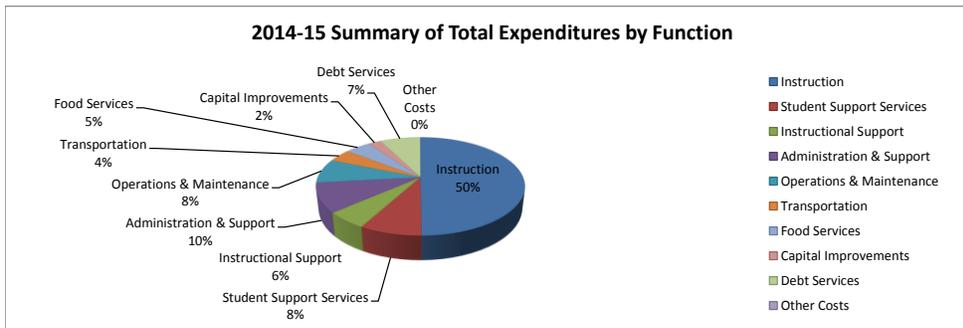
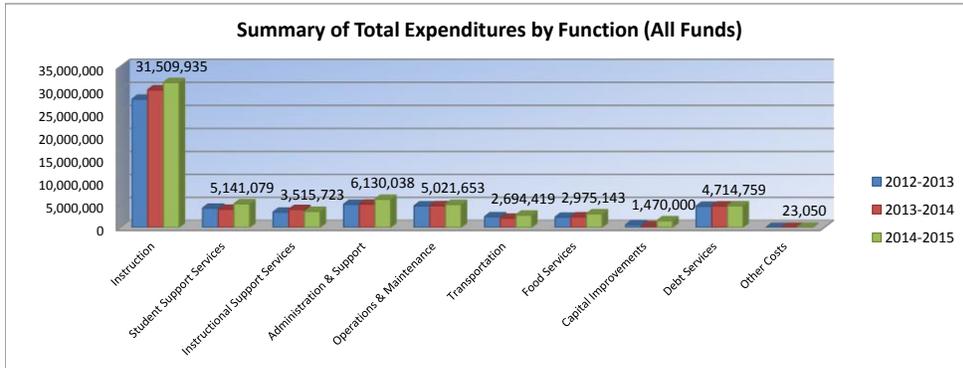
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

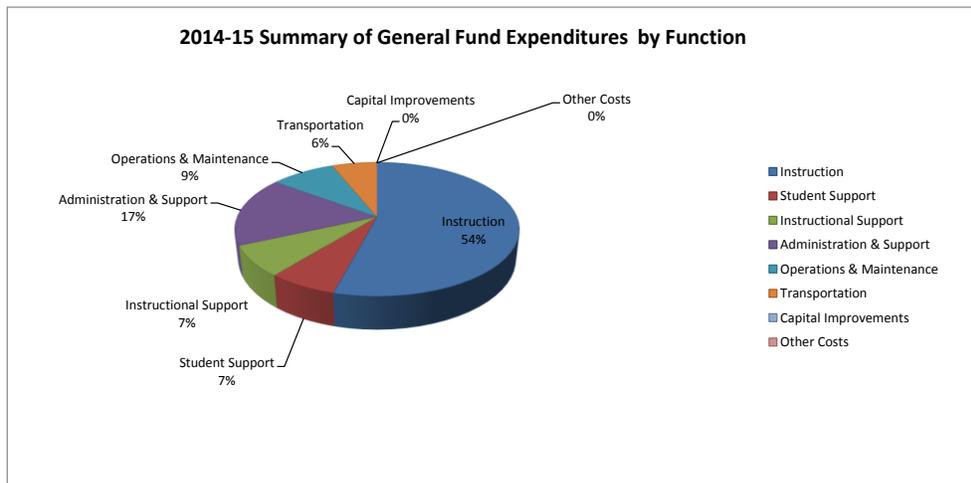
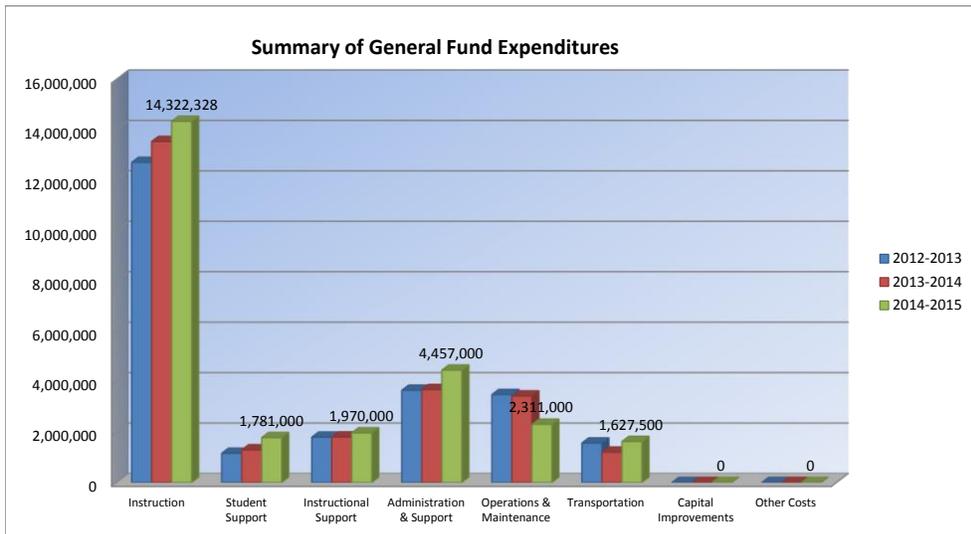
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- Administration & Support - 2300, 2400 and 2500
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2900 and 3300
- Capital Improvements - 4000
- Debt Services -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



**Summary of General Fund Expenditures
by Function**

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	12,693,747	52%	13,521,651	54%	7%	14,322,328	54%	6%
Student Support	1,159,561	5%	1,295,040	5%	12%	1,781,000	7%	38%
Instructional Support	1,799,178	7%	1,805,922	7%	0%	1,970,000	7%	9%
Administration & Support	3,659,027	15%	3,684,622	15%	1%	4,457,000	17%	21%
Operations & Maintenance	3,487,224	14%	3,431,347	14%	-2%	2,311,000	9%	-33%
Transportation	1,566,885	6%	1,204,756	5%	-23%	1,627,500	6%	35%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	24,365,622	100%	24,943,338	100%	2%	26,468,828	100%	6%
Amount per Pupil	\$4,859		\$4,939		2%	\$4,411		-11%

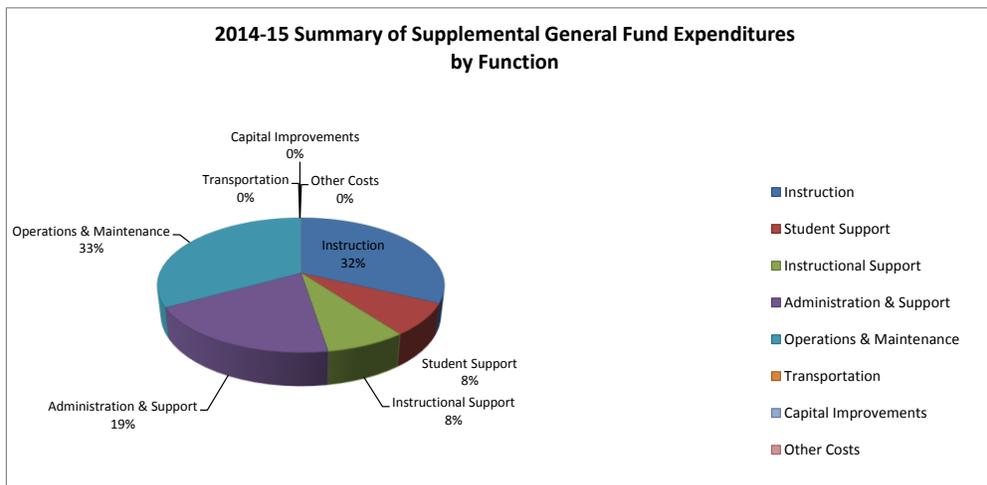
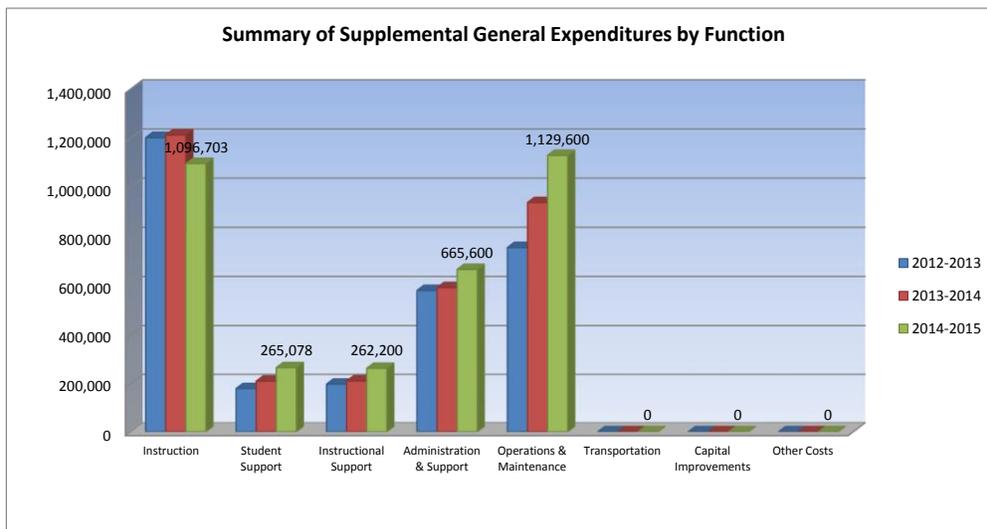
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



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

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	1,201,797	41%	1,212,712	38%	1%	1,096,703	32%	-10%
Student Support	178,602	6%	209,261	7%	17%	265,078	8%	27%
Instructional Support	196,991	7%	209,856	7%	7%	262,200	8%	25%
Administration & Support	579,939	20%	591,594	19%	2%	665,600	19%	13%
Operations & Maintenance	754,760	26%	937,673	30%	24%	1,129,600	33%	20%
Transportation	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,912,089	100%	3,161,096	100%	9%	3,419,181	100%	8%
Amount per Pupil	\$581		\$626		8%	\$570		-9%

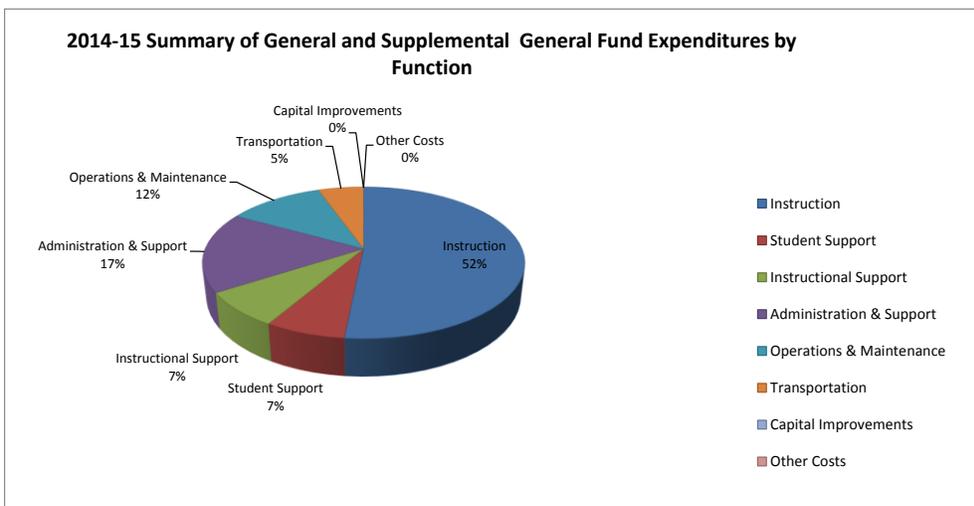
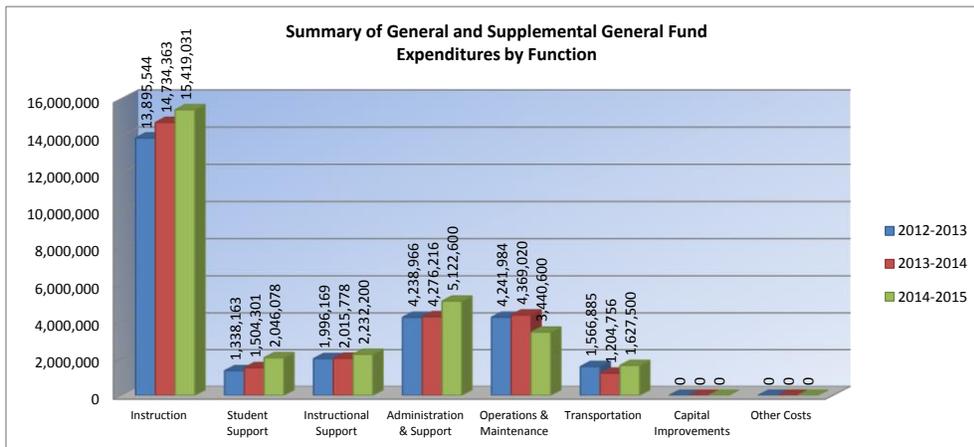
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



Summary of General and Supplemental General Fund Expenditures by Function

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	13,895,544	51%	14,734,363	52%	6%	15,419,031	52%	5%
Student Support	1,338,163	5%	1,504,301	5%	12%	2,046,078	7%	36%
Instructional Support	1,996,169	7%	2,015,778	7%	1%	2,232,200	7%	11%
Administration & Support	4,238,966	16%	4,276,216	15%	1%	5,122,600	17%	20%
Operations & Maintenance	4,241,984	16%	4,369,020	16%	3%	3,440,600	12%	-21%
Transportation	1,566,885	6%	1,204,756	4%	-23%	1,627,500	5%	35%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	27,277,711	100%	28,104,434	100%	3%	29,888,009	100%	6%
Amount per Pupil	\$5,439		\$5,565		2%	\$4,981		-10%

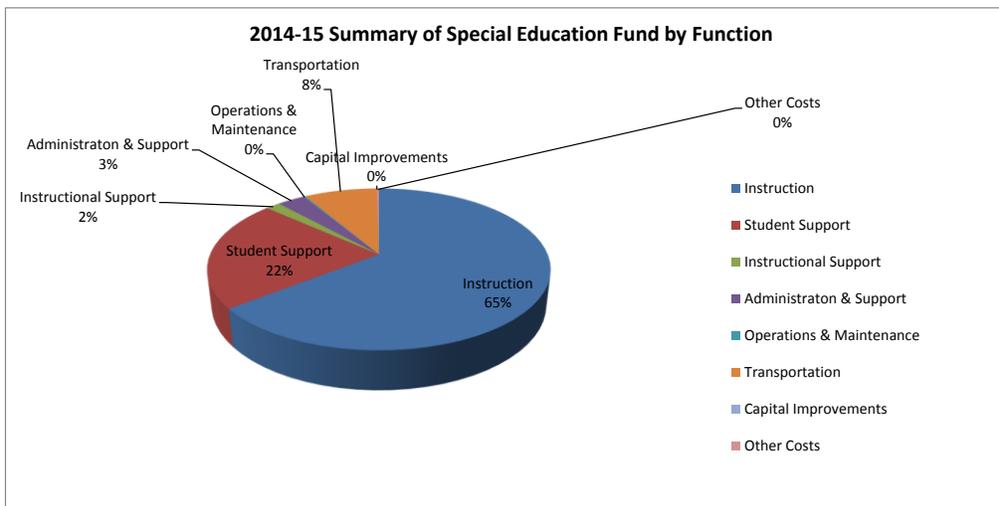
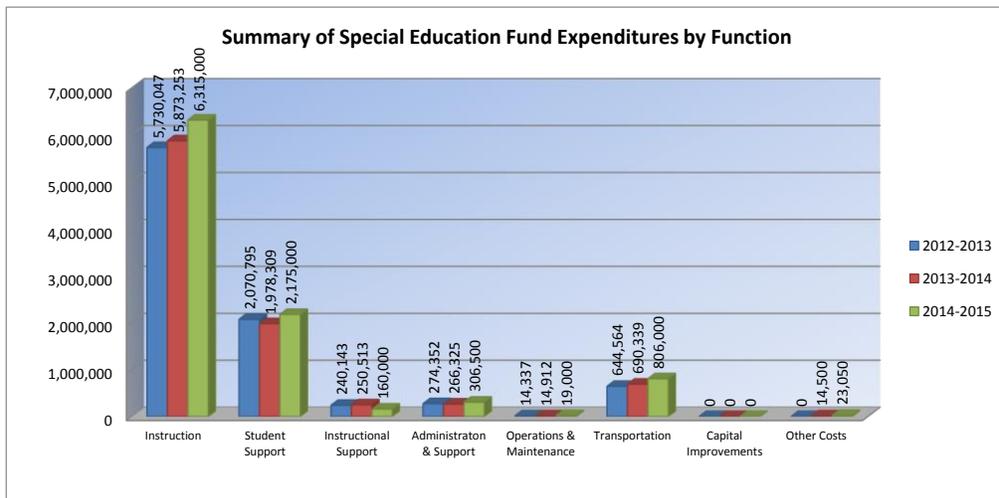
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Summary of Special Education Fund by Function

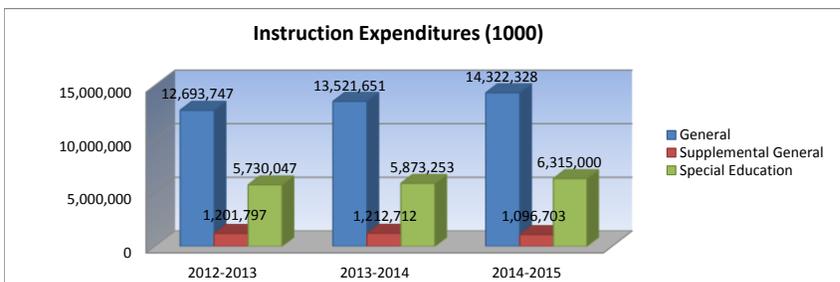
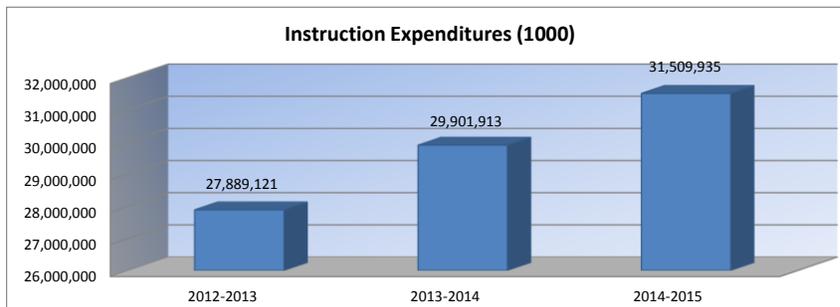
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	5,730,047	64%	5,873,253	65%	2%	6,315,000	64%	8%
Student Support	2,070,795	23%	1,978,309	22%	-4%	2,175,000	22%	10%
Instructional Support	240,143	3%	250,513	3%	4%	160,000	2%	-36%
Administraton & Support	274,352	3%	266,325	3%	-3%	306,500	3%	15%
Operations & Maintenance	14,337	0%	14,912	0%	4%	19,000	0%	27%
Transportation	644,564	7%	690,339	8%	7%	806,000	8%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	14,500	0%	0%	23,050	0%	59%
Total Expenditures	8,974,238	100%	9,088,151	100%	1%	9,804,550	100%	8%
Amount per Pupil	\$1,789		\$1,800		1%	\$1,634		-9%

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)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	12,693,747	13,521,651	7%	14,322,328	6%
Federal Funds	559,741	481,334	-14%	576,000	20%
Supplemental General	1,201,797	1,212,712	1%	1,096,703	-10%
At Risk (4yr Old)	413,215	401,804	-3%	447,500	11%
At Risk (K-12)	4,185,374	4,936,368	18%	4,952,500	0%
Bilingual Education	185,986	182,761	-2%	259,250	42%
Virtual Education	0	0	0%	0	0%
Capital Outlay	156,805	268,730	71%	300,000	12%
Driver Education	45,166	62,701	39%	87,500	40%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	5,730,047	5,873,253	2%	6,315,000	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	479,166	431,161	-10%	620,500	44%
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	1,882,210	2,110,546	12%	2,532,654	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	114,646	149,148	30%		
Activity Fund	241,221	269,744	12%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	27,889,121	29,901,913	7%	31,509,935	5%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	5,561	5,921	6%	5,252	-11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	27,889,121	29,901,913	7%	31,509,935	5%



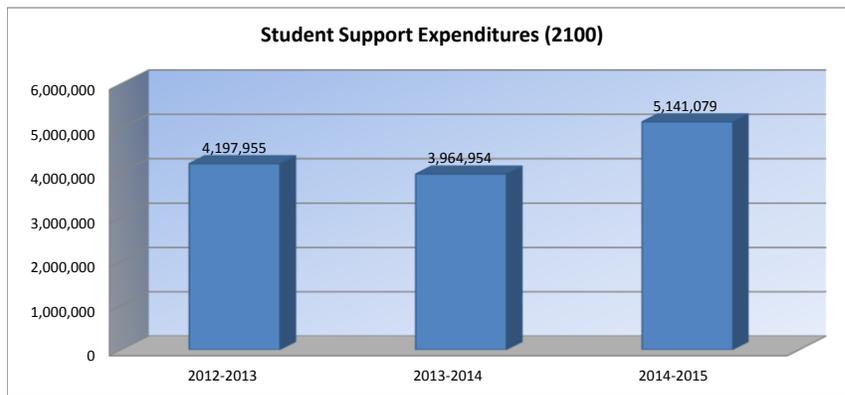
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student Support Expenditures (2100)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,159,561	1,295,040	12%	1,781,000	38%
Federal Funds	323,500	17	-100%	225,500	#####
Supplemental General	178,602	209,261	17%	265,078	27%
At Risk (4yr Old)	549	89	-84%	1,200	1248%
At Risk (K-12)	40	38	-5%	10,100	26479%
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	228,056	216,615	-5%	264,500	22%
Summer School	0	0	0%	0	0%
Special Education	2,070,795	1,978,309	-4%	2,175,000	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	236,852	265,585	12%	318,701	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	4,197,955	3,964,954	-6%	5,141,079	30%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	837	785	-6%	857	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,197,955	3,964,954	-6%	5,141,079	30%
Amount per Pupil	\$840	\$791	-6%	\$1,012	28%



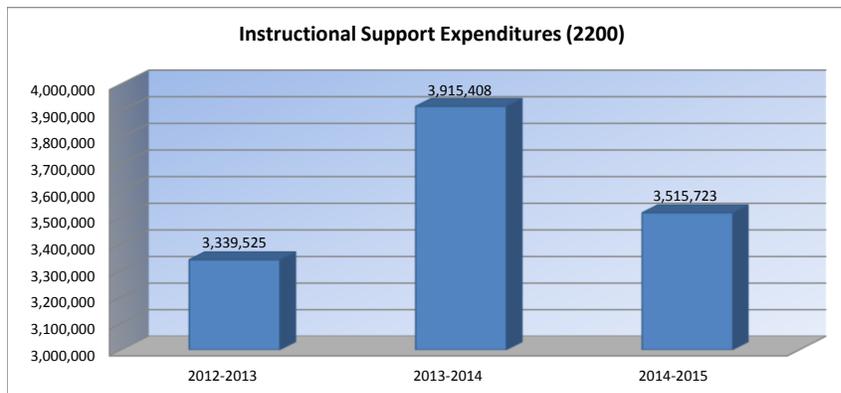
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Instructional Support Expenditures (2200)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,799,178	1,805,922	0%	1,970,000	9%
Federal Funds	201,774	489,830	143%	260,601	-47%
Supplemental General	196,991	209,856	7%	262,200	25%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	156,371	276,213	77%	290,600	5%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	332,821	385,512	16%	200,000	-48%
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	84,202	110,864	32%	175,500	58%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	240,143	250,513	4%	160,000	-36%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	146,274	164,018	12%	196,822	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	181,771	222,680	23%		
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	3,339,525	3,915,408	17%	3,515,723	-10%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	666	775	16%	586	-24%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,339,525	3,915,408	17%	3,515,723	-10%
Amount per Pupil	\$666	\$775	16%	\$586	-24%



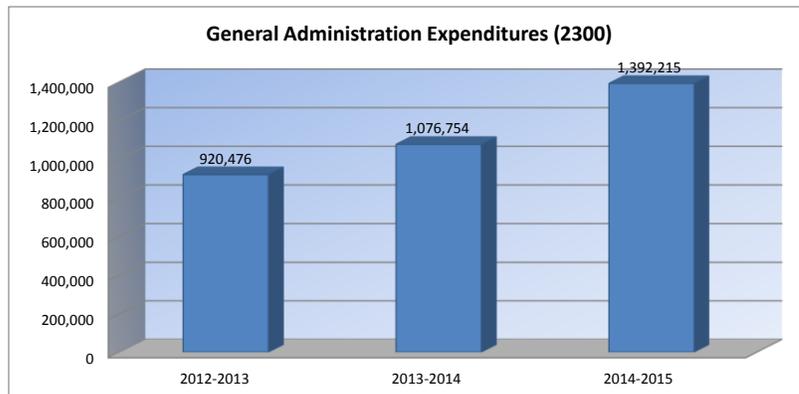
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	454,935	388,284	-15%	561,000	44%
Federal Funds	0	0	0%	0	0%
Supplemental General	129,666	376,429	190%	420,100	12%
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	32,450	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	262,093	265,695	1%	305,500	15%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	41,332	46,346	12%	55,615	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	920,476	1,076,754	17%	1,392,215	29%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	184	213	16%	232	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	920,476	1,076,754	17%	1,392,215	29%



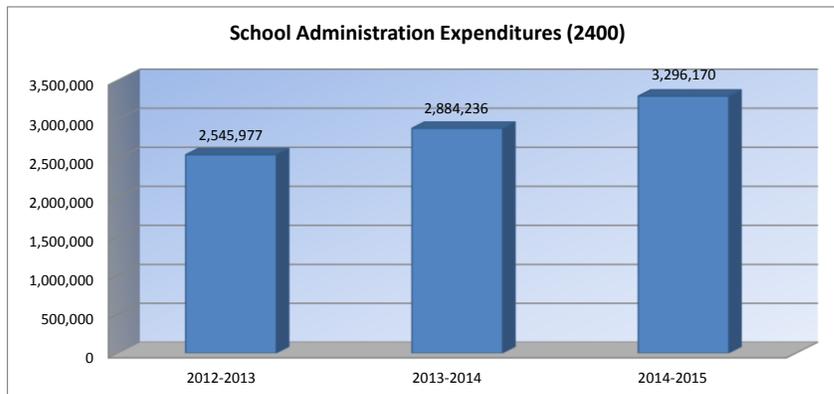
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	2,156,038	2,450,992	14%	2,785,000	14%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	34,466	42,176	22%	52,500	24%
At Risk (K-12)	148,521	159,010	7%	180,200	13%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	206,952	232,058	12%	278,470	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	2,545,977	2,884,236	13%	3,296,170	14%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	508	571	13%	549	-4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,545,977	2,884,236	13%	3,296,170	14%



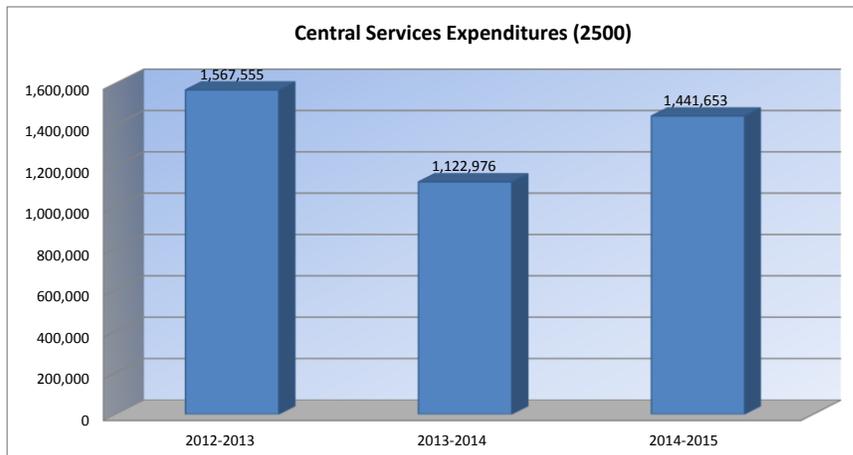
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Central Services Expenditures (2500)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,048,054	845,346	-19%	1,111,000	31%
Federal Funds	747	40	-95%	0	-100%
Supplemental General	450,273	215,165	-52%	245,500	14%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	1,113	0	-100%	10,000	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	12,259	630	-95%	1,000	59%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	55,109	61,795	12%	74,153	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	1,567,555	1,122,976	-28%	1,441,653	28%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	313	222	-29%	240	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,567,555	1,122,976	-28%	1,441,653	28%



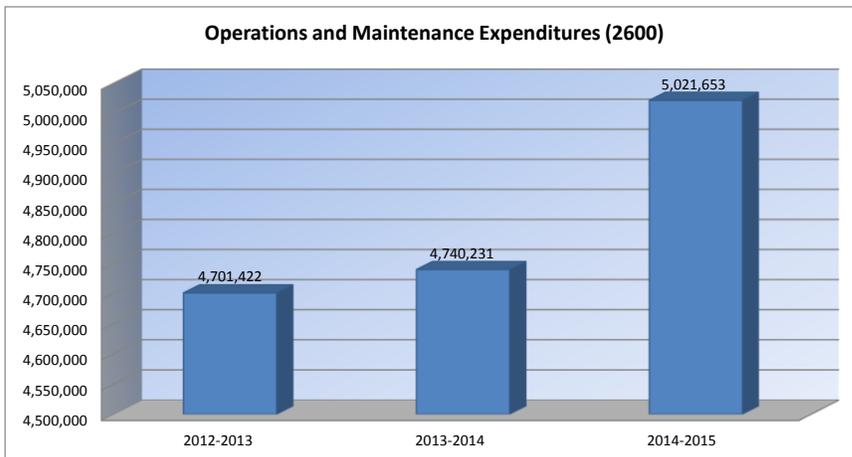
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	3,487,224	3,431,347	-2%	2,311,000	-33%
Federal Funds	0	0	0%	0	0%
Supplemental General	754,760	937,673	24%	1,129,600	20%
At Risk (4yr Old)	0	267	0%	0	-100%
At Risk (K-12)	128,294	0	-100%	150,500	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	108,623	122,669	13%	1,101,000	798%
Driver Training	5,629	6,235	11%	38,000	509%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	14,337	14,912	4%	19,000	27%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	202,555	227,128	12%	272,553	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	4,701,422	4,740,231	1%	5,021,653	6%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	937	939	0%	837	-11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,701,422	4,740,231	1%	5,021,653	6%



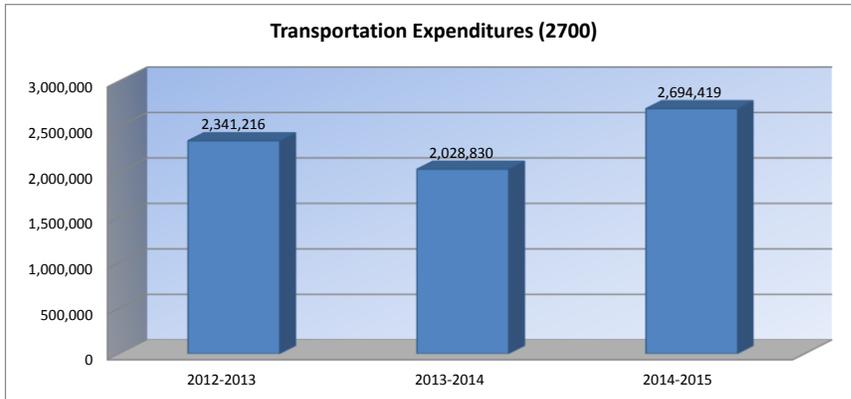
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transportation Expenditures (2700)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	1,566,885	1,204,756	-23%	1,627,500	35%
Federal Funds	26,406	22,598	-14%	23,200	3%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	9,558	5,955	-38%	11,500	93%
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	644,564	690,339	7%	806,000	17%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	93,803	105,182	12%	126,219	20%
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	2,341,216	2,028,830	-13%	2,694,419	33%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	467	402	-14%	449	12%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,341,216	2,028,830	-13%	2,694,419	33%



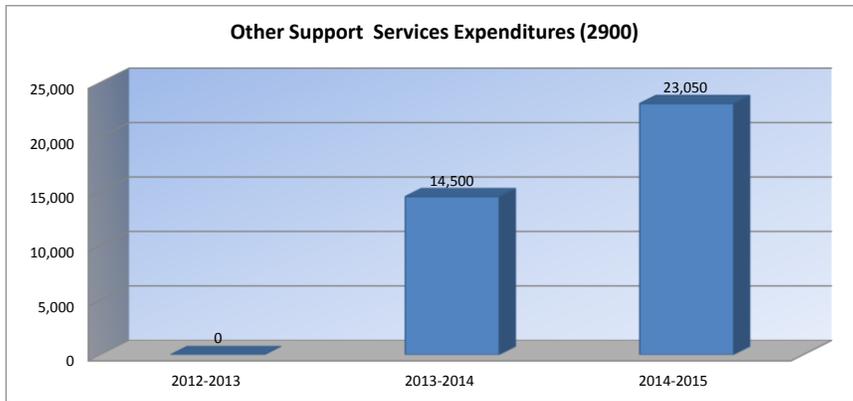
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Other Support Services Expenditures (2900)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 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	14,500	0%	23,050	59%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	0	14,500	0%	23,050	59%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	0	3	0%	4	34%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	0	14,500	0%	23,050	59%



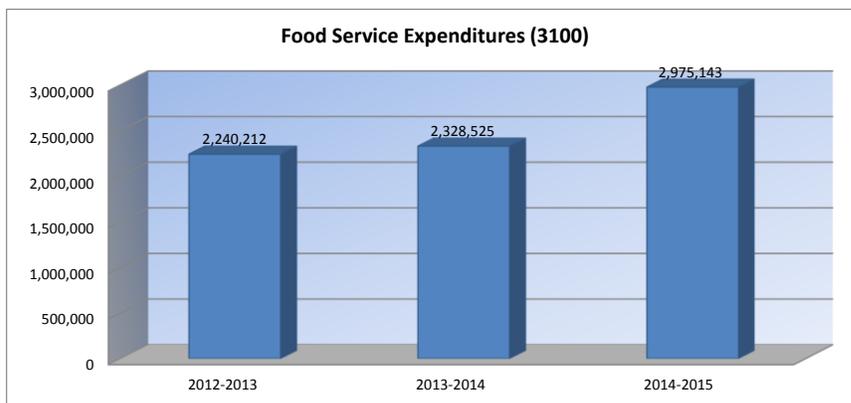
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Food Services Expenditures (3100)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 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	2,173,964	2,254,241	4%	2,886,000	28%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	66,248	74,284	12%	89,143	20%
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	2,240,212	2,328,525	4%	2,975,143	28%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	447	461	3%	496	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,240,212	2,328,525	4%	2,975,143	28%



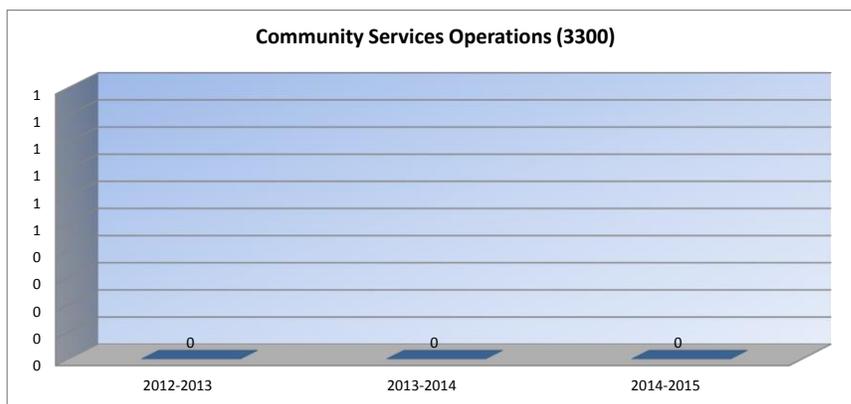
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Community Services Operations (3300)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	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)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	0	0	0%	0	0%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	0	0	0%	0	0%



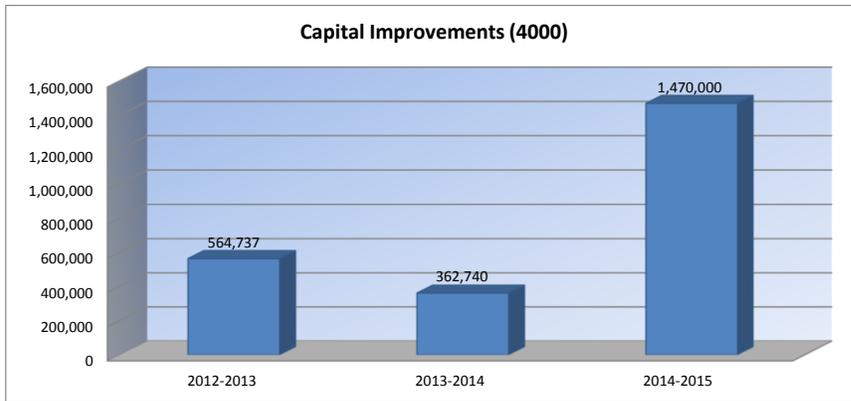
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Capital Improvements Expenditures (4000)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 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	564,737	362,740	-36%	1,470,000	305%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	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	564,737	362,740	-36%	1,470,000	305%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	113	72	-36%	245	241%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	564,737	362,740	-36%	1,470,000	305%



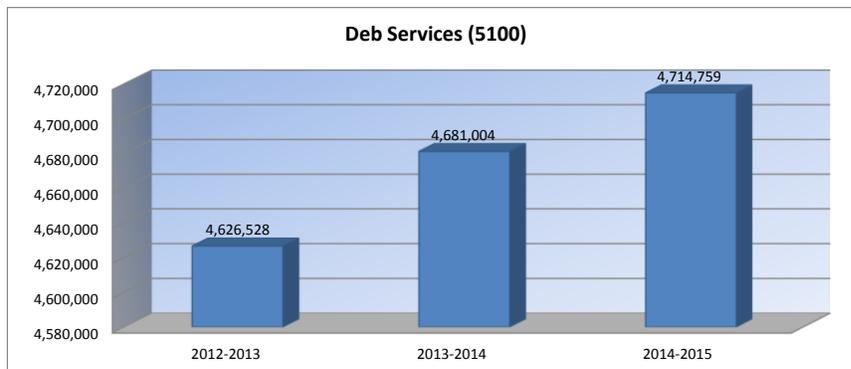
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 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	377,229	330,593	-12%	405,000	23%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	4,249,299	4,350,411	2%	4,309,759	-1%
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	4,626,528	4,681,004	1%	4,714,759	1%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	923	927	0%	786	-15%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,626,528	4,681,004	1%	4,714,759	1%



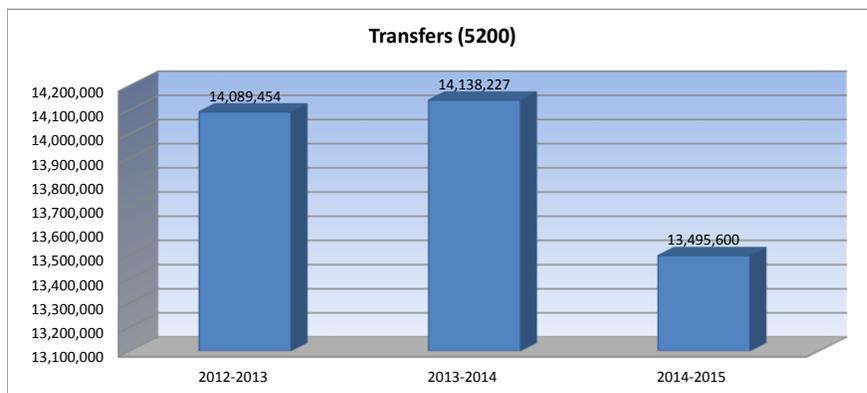
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	6,608,573	6,587,367	0%	5,845,600	-11%
Federal Funds	0	0	0%	0	0%
Supplemental General	7,480,881	7,550,860	1%	7,650,000	1%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay					
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	14,089,454	14,138,227	0%	13,495,600	-5%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	2,809	2,800	0%	2,249	-20%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	14,089,454	14,138,227	0%	13,495,600	-5%



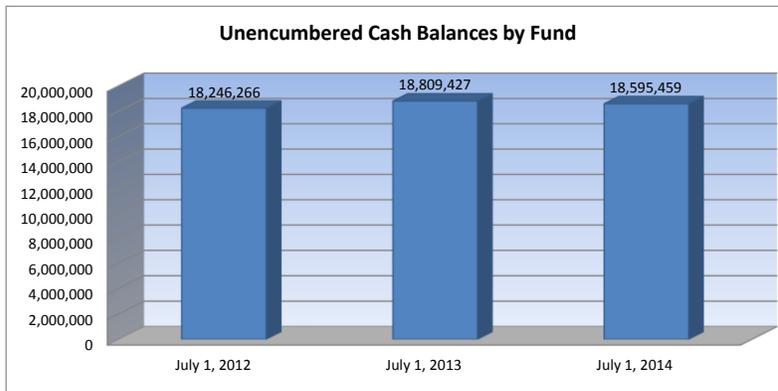
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2012	July 1, 2013	July 1, 2014
General	0	0	0
Federal Funds	20	402	16,937
Supplemental General	351,368	187,764	434,879
At Risk (4yr Old)	396,633	437,929	493,593
At Risk (K-12)	1,370,646	1,372,507	1,327,423
Bilingual Education	179,518	243,532	260,771
Virtual Education	0	0	0
Capital Outlay	3,298,957	3,232,158	2,686,002
Driver Training	380,783	385,840	367,609
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	1,611,450	1,835,169	1,980,526
Professional Development	322,311	338,109	327,245
Parent Education Program	76,166	59,117	71,737
Summer School	0	0	0
Special Education	3,057,726	3,144,181	3,079,265
Cost of Living	0	0	0
Vocational Education	645,213	666,047	647,097
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	0
KPERs Spec. Ret. Contribution	0	0	0
Contingency Reserve	2,972,592	2,972,592	2,972,592
Text Book & Student Material	531,914	612,339	840,682
Activity Fund	155,840	163,968	158,086
Bond and Interest #1	2,895,129	3,157,773	2,931,015
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	18,246,266	18,809,427	18,595,459
Enrollment (FTE)*	5,015.0	5,050.0	6,000.0
Amount per Pupil	3,638	3,725	3,099
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	18,246,266	18,809,427	18,595,459



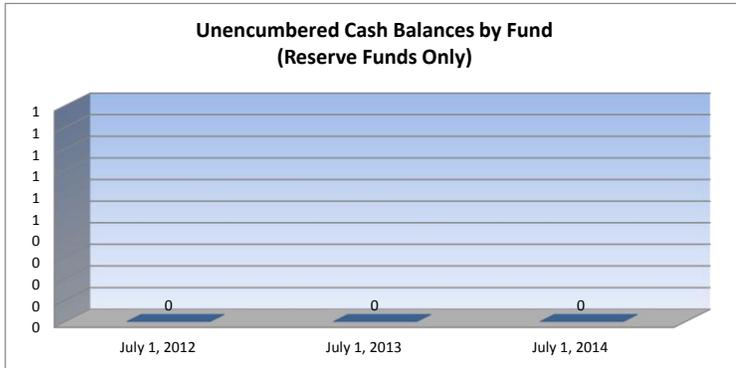
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

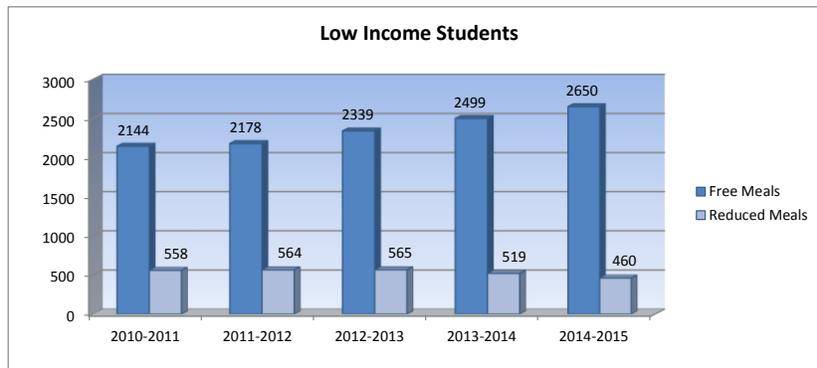
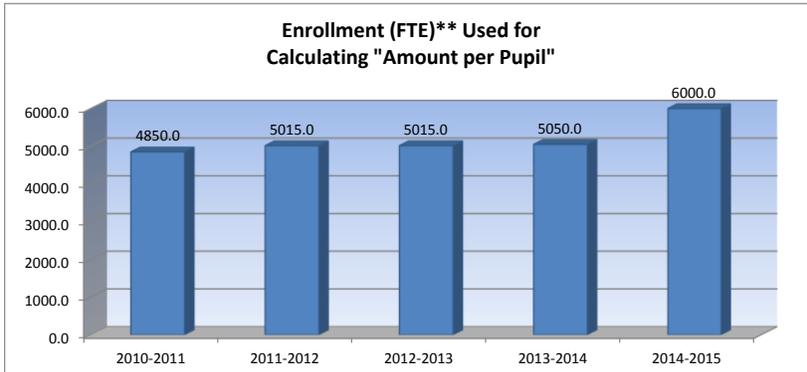
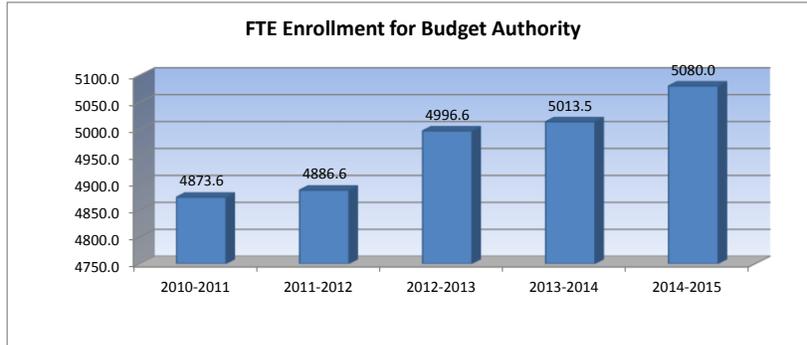
**Reserve Funds
Unencumbered Cash Balance**

	July 1, 2012	July 1, 2013	July 1, 2014
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.

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	4,873.6	4,886.6	0%	4,996.6	2%	5,013.5	0%	5,080.0	1%
Enrollment (FTE)**	4,850.0	5,015.0	3%	5,015.0	0%	5,050.0	1%	6,000.0	19%
Number of Students - Free Meals	2,144	2,178	2%	2,339	7%	2,499	7%	2,650	6%
Number of Students - Reduced Meals	558	564	1%	565	0%	519	-8%	460	-11%

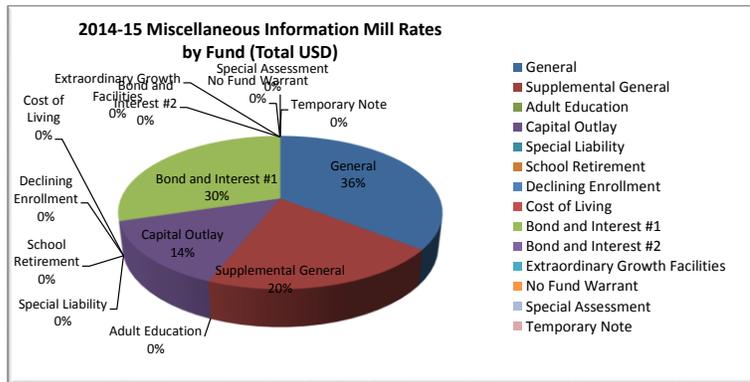
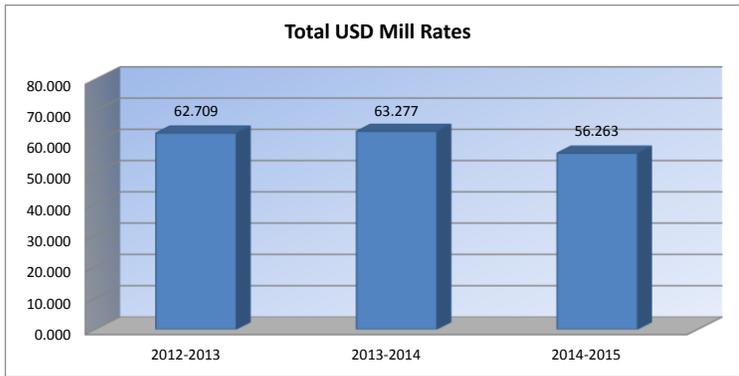


*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

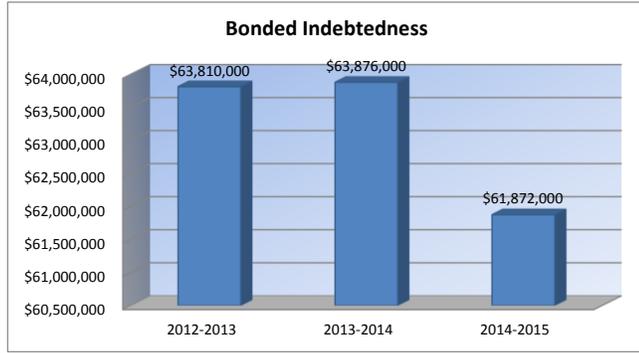
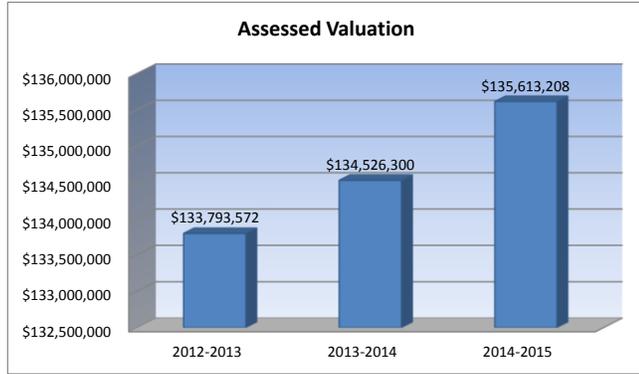
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	26.243	29.759	11.550
Adult Education	0.000	0.000	0.000
Capital Outlay	5.013	5.011	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	11.453	8.507	16.713
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	62.709	63.277	56.263
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

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$133,793,572	\$134,526,300	\$135,613,208
Bonded Indebtedness	\$63,810,000	\$63,876,000	\$61,872,000



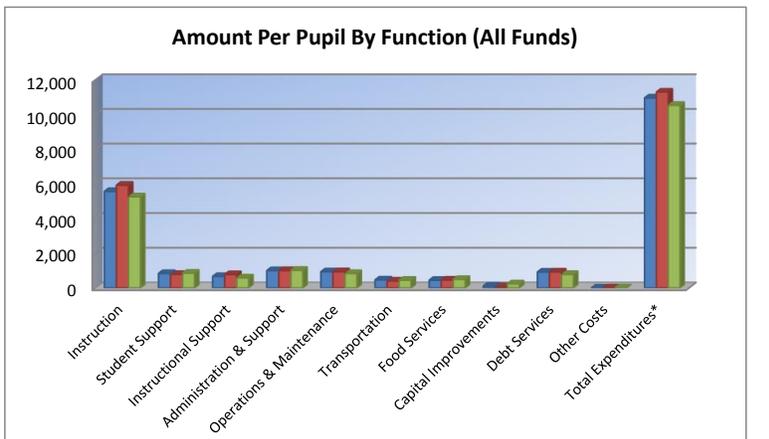
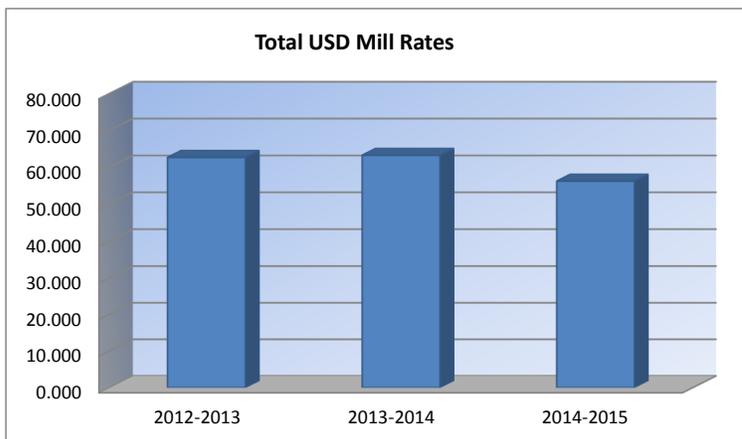
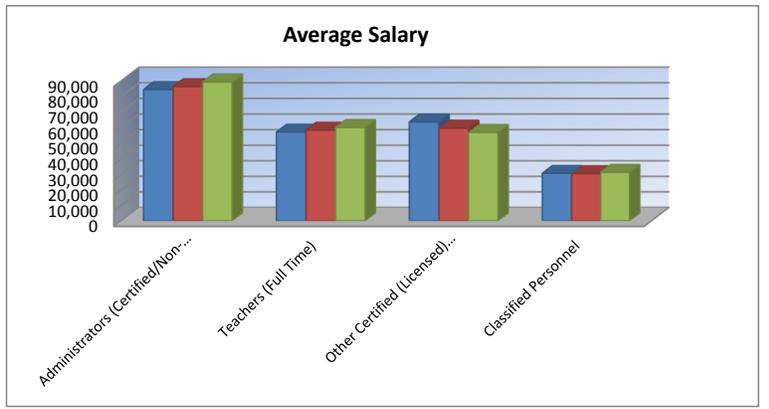
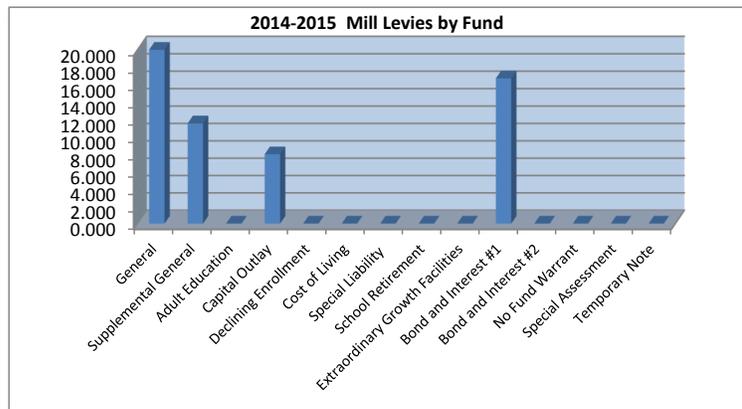
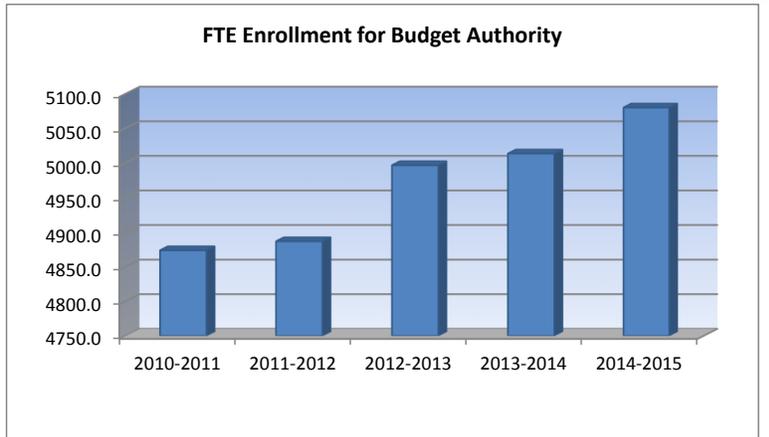
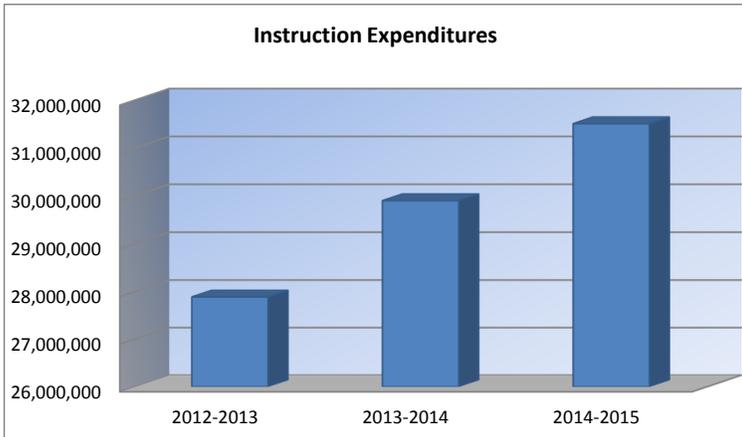
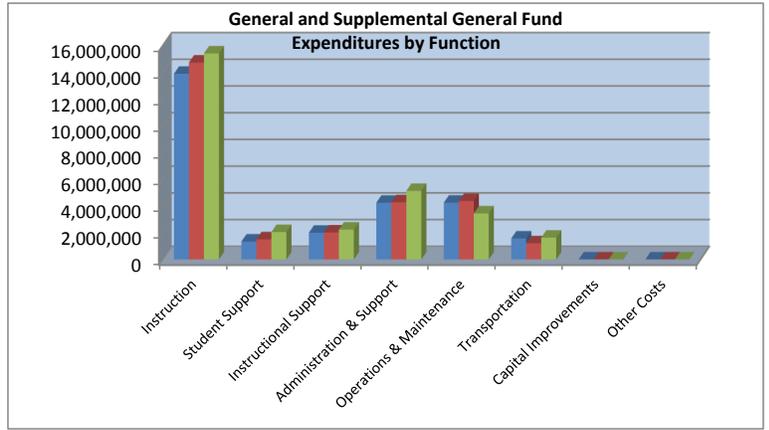
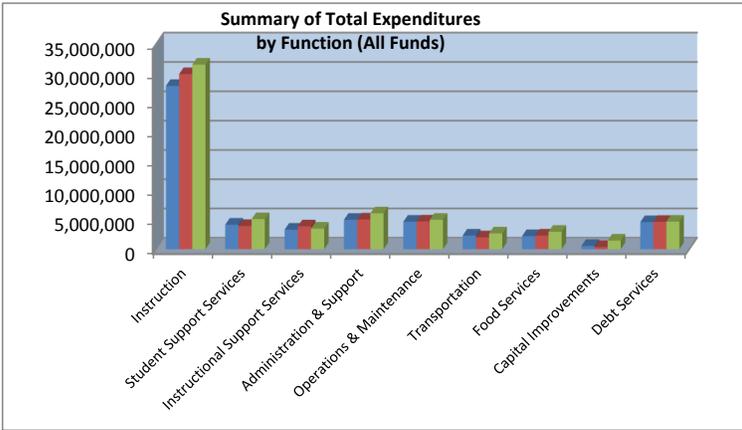
Sources of Revenue and Proposed Budget for 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	32,314,428	0	32,314,428	0		0	0	XXXXXXXXXX
Supplemental General	11,069,181	434,879	8,575,295				2,059,007	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	501,200	493,593		0	0	500,000	0	492,393
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	5,595,400	1,327,423		0	0	4,900,000	30,000	662,023
Bilingual Education	259,250	260,771		0	0	200,000	0	201,521
Virtual Education	0	0			0	0	0	0
Capital Outlay	3,736,000	2,686,002	705,189	0	0	0	1,072,320	727,511
Driver Training	125,500	367,609	21,250	0	0	0	35,000	298,359
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	2,886,000	1,980,526	24,600	1,504,443	0	0	623,868	1,247,437
Professional Development	175,500	327,245		0	0	50,000	0	201,745
Parent Education Program	264,500	71,737	129,037	0	0	100,000	0	36,274
Summer School	0	0		0	0	0	0	0
Special Education	9,804,550	3,079,265	0	1,260,000	0	7,145,600	260,000	1,940,315
Vocational Education	620,500	647,097	13,500	0	0	500,000	0	540,097
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		840,682						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,944,330	0	3,944,330					XXXXXXXXXX
Contingency Reserve		2,972,592						XXXXXXXXXX
Activity Funds		158,086						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,309,759	2,931,015	2,801,343	0	0		2,226,717	3,649,316
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
Federal Funds	1,085,301	16,937	XXXXXXXXXXXX	1,068,364	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	76,691,399	18,595,459	48,528,972	3,832,807	0	13,395,600	6,306,912	9,996,991
Less Transfers	13,395,600							
TOTAL Budget Expenditures	<u>\$63,295,799</u>							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	40,653,896	42,015,475	48,528,972
Federal Revenues	3,896,697	3,761,750	3,832,807
Local Revenues	25,036,746	25,169,105	19,702,512
Total Revenues	69,587,339	70,946,330	72,064,291
Revenues Per Pupil	13,876	14,049	12,011

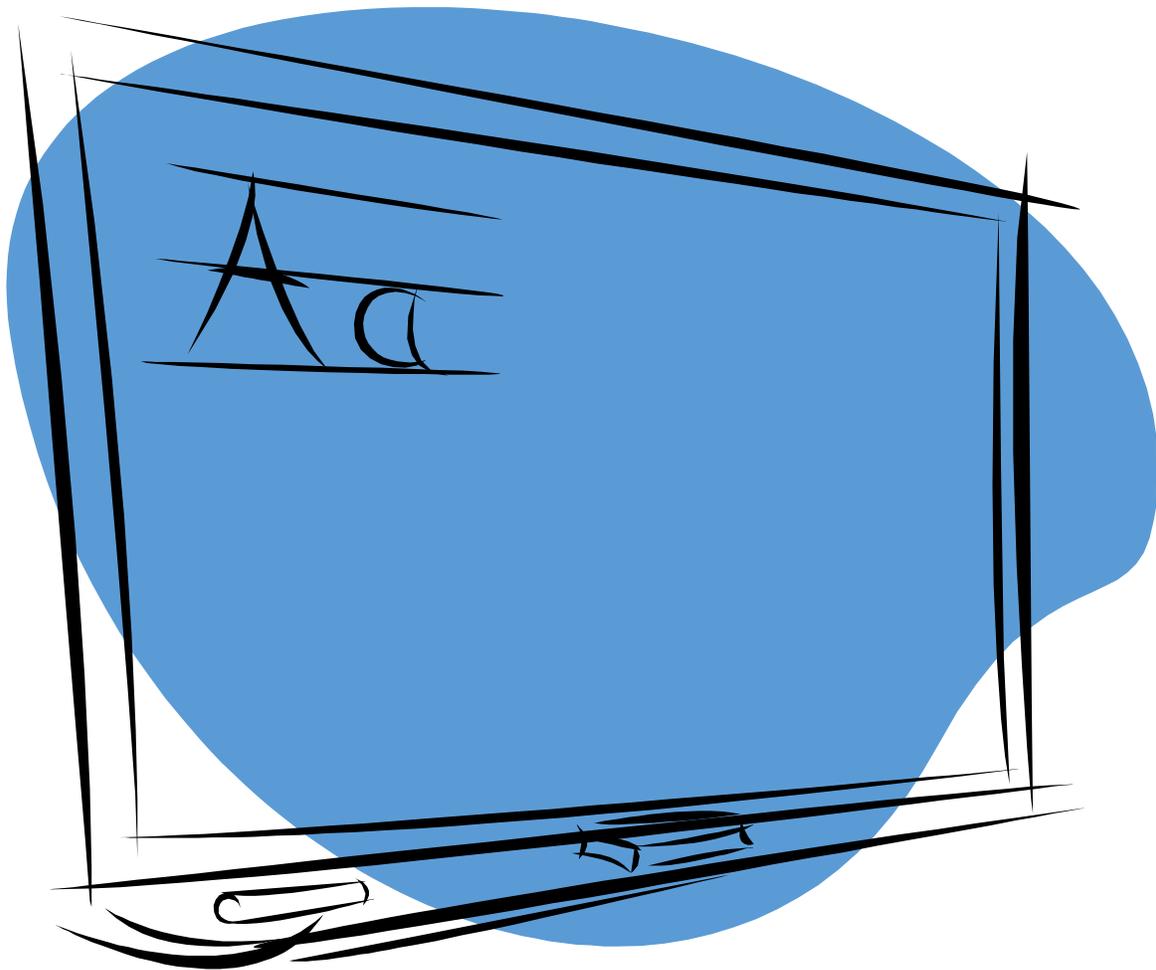
USD 261 - Haysville - Summary



■ 2012-2013 ■ 2013-2014 ■ 2014-2015

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2014-15 Budget At A Glance



USD 261

Haysville

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Summary of Total Expenditures By Function (All Funds)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	27,889,121	51%	29,901,913	52%	7%	31,509,935	50%	5%
Student Support Services	4,197,955	8%	3,964,954	7%	-6%	5,141,079	8%	30%
Instructional Support Services	3,339,525	6%	3,915,408	7%	17%	3,515,723	6%	-10%
Administration & Support	5,034,008	9%	5,083,966	9%	1%	6,130,038	10%	21%
Operations & Maintenance	4,701,422	9%	4,740,231	8%	1%	5,021,653	8%	6%
Transportation	2,341,216	4%	2,028,830	4%	-13%	2,694,419	4%	33%
Food Services	2,240,212	4%	2,328,525	4%	4%	2,975,143	5%	28%
Capital Improvements	564,737	1%	362,740	1%	-36%	1,470,000	2%	305%
Debt Services	4,626,528	8%	4,681,004	8%	1%	4,714,759	7%	1%
Other Costs	0	0%	14,500	0%	0%	23,050	0%	59%
Total Expenditures*	54,934,724	100%	57,022,071	100%	4%	63,195,799	100%	11%
Amount per Pupil	\$10,954		\$11,291		3%	\$10,533		-7%
Current Expenditures**	49,111,647	100%	51,201,416	100%	4%	55,150,040	100%	8%
Amount per Pupil	\$9,793		\$10,139		4%	\$9,192		-9%

Percent of Expenditures

Instruction*** (Total Expenditures)	27,732,316	50%	29,633,183	52%	2%	31,209,935	49%	-3%
Instruction*** (Current Expenditures)	27,732,316	56%	29,633,183	58%	2%	31,209,935	57%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

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

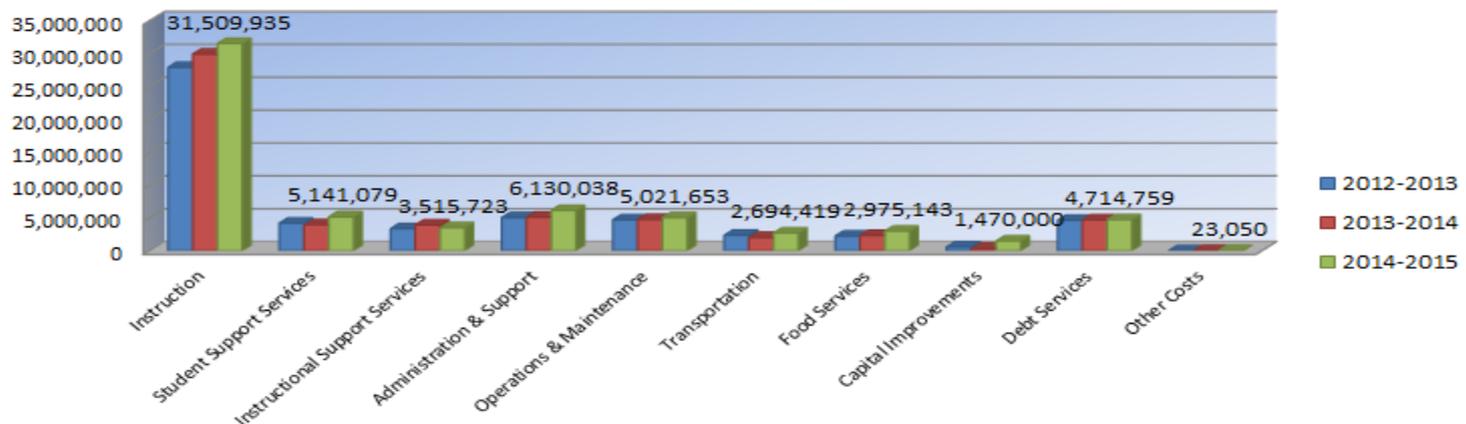
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

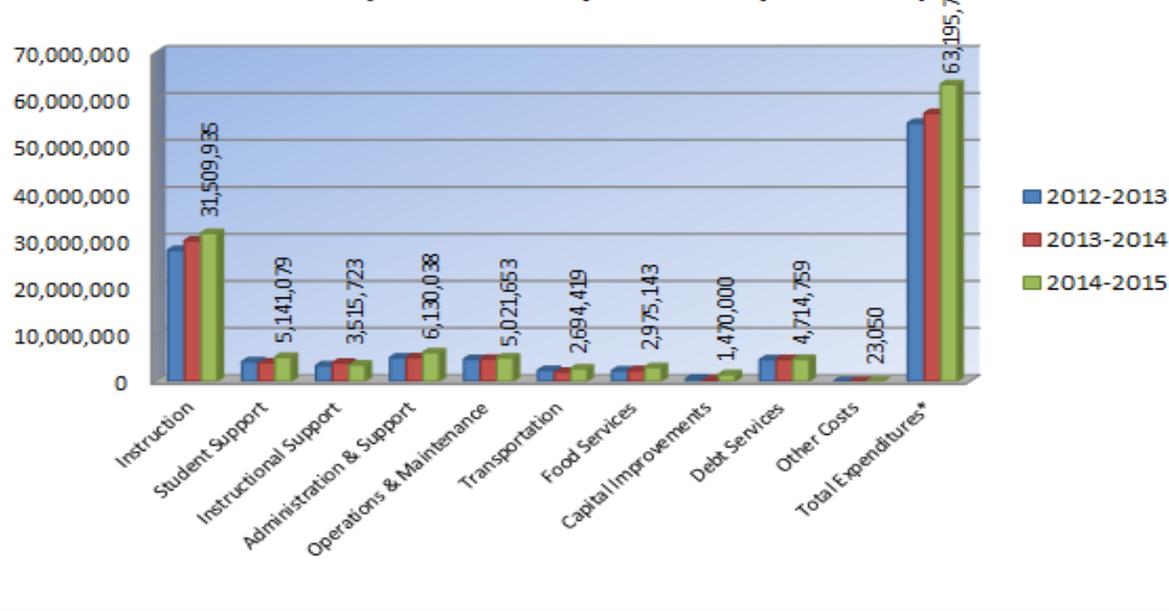
Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2900 and 3300
Administration & Support - 2300, 2400 and 2500	Capital Improvements - 4000
Operations & Maintenance - 2600	Debt Services - 5100
	Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	27,889,121	29,901,913	31,509,935
Student Support	4,197,955	3,964,954	5,141,079
Instructional Support	3,339,525	3,915,408	3,515,723
Administration & Support	5,034,008	5,083,966	6,130,038
Operations & Maintenance	4,701,422	4,740,231	5,021,653
Transportation	2,341,216	2,028,830	2,694,419
Food Services	2,240,212	2,328,525	2,975,143
Capital Improvements	564,737	362,740	1,470,000
Debt Services	4,626,528	4,681,004	4,714,759
Other Costs	0	14,500	23,050
Total Expenditures*	54,934,724	57,022,071	63,195,799

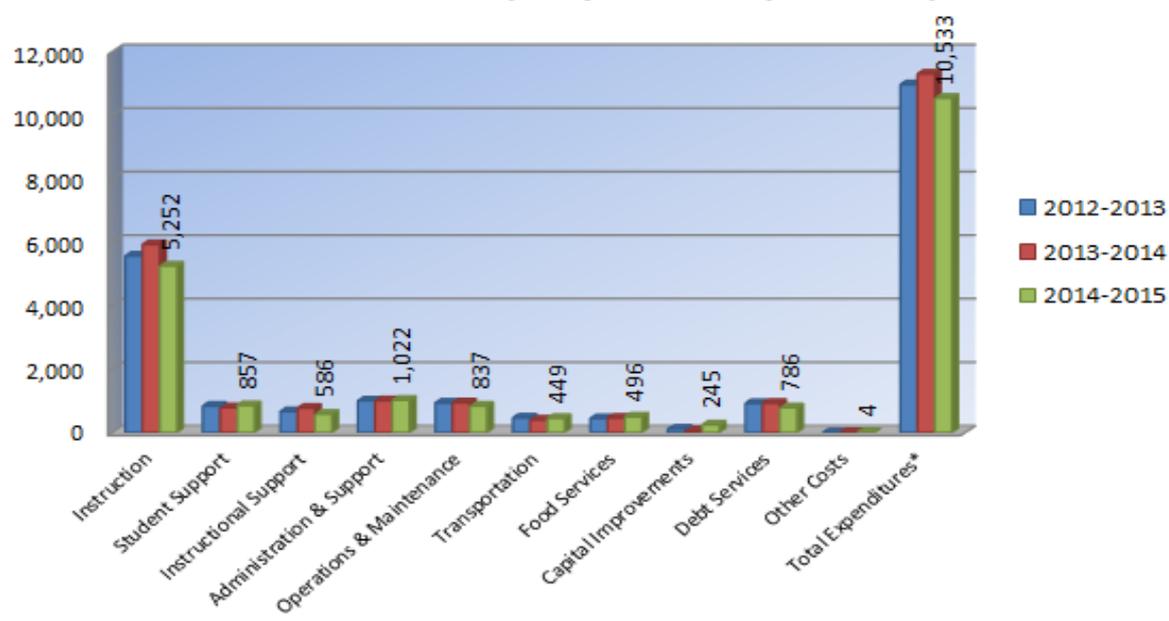
Total Expenditures By Function (All Funds)

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	5,561	5,921	5,252
Student Support	837	785	857
Instructional Support	666	775	586
Administration & Support	1,004	1,007	1,022
Operations & Maintenance	937	939	837
Transportation	467	402	449
Food Services	447	461	496
Capital Improvements	113	72	245
Debt Services	923	927	786
Other Costs	0	3	4
Total Expenditures*	10,954	11,291	10,533
Enrollment (FTE)*	5,015.0	5,050.0	6,000.0

Amount Per Pupil By Function (All Funds)

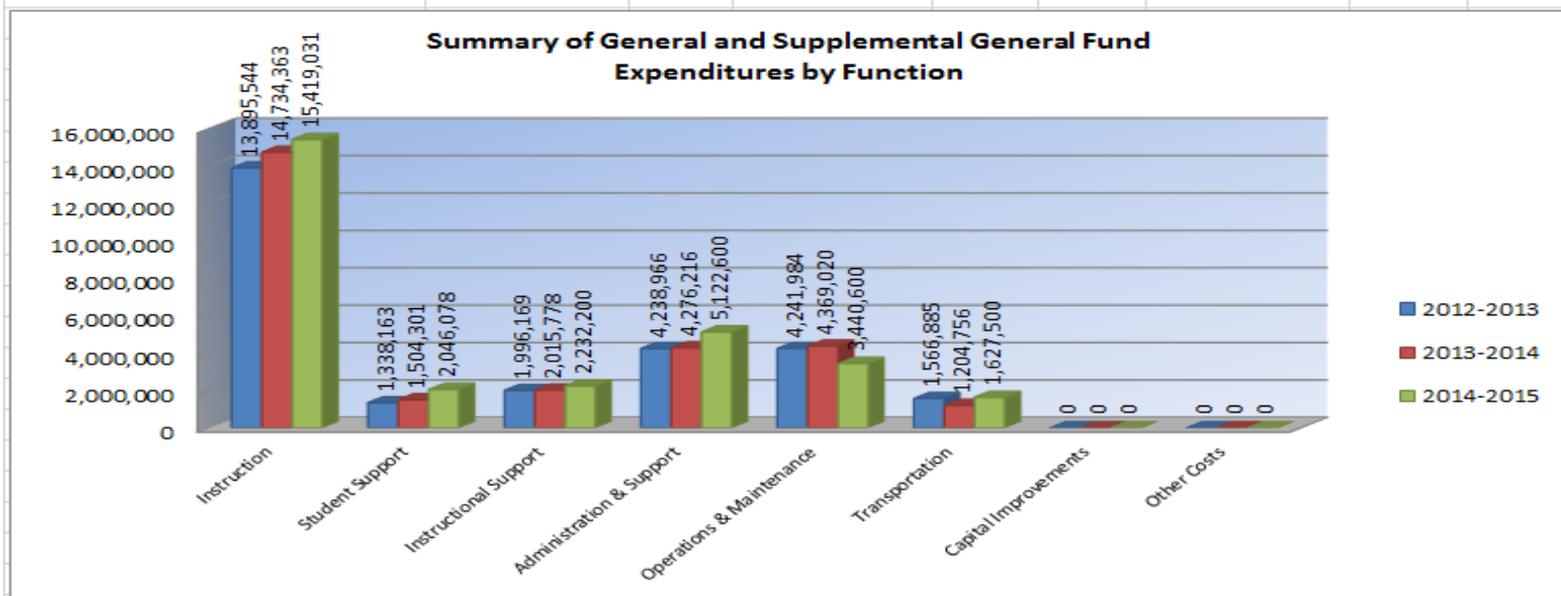


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

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

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	13,895,544	51%	14,734,363	52%	6%	15,419,031	52%	5%
Student Support	1,338,163	5%	1,504,301	5%	12%	2,046,078	7%	36%
Instructional Support	1,996,169	7%	2,015,778	7%	1%	2,232,200	7%	11%
Administration & Support	4,238,966	16%	4,276,216	15%	1%	5,122,600	17%	20%
Operations & Maintenance	4,241,984	16%	4,369,020	16%	3%	3,440,600	12%	-21%
Transportation	1,566,885	6%	1,204,756	4%	-23%	1,627,500	5%	35%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	27,277,711	100%	28,104,434	100%	3%	29,888,009	100%	6%
Amount per Pupil	\$5,439		\$5,565		2%	\$4,981		-10%

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



		USD#		261	
Instruction Expenditures (1000)					
	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	12,693,747	13,521,651	7%	14,322,328	6%
Federal Funds	559,741	481,334	-14%	576,000	20%
Supplemental General	1,201,797	1,212,712	1%	1,096,703	-10%
At Risk (4yr Old)	413,215	401,804	-3%	447,500	11%
At Risk (K-12)	4,185,374	4,936,368	18%	4,952,500	0%
Bilingual Education	185,986	182,761	-2%	259,250	42%
Virtual Education	0	0	0%	0	0%
Capital Outlay	156,805	268,730	71%	300,000	12%
Driver Education	45,166	62,701	39%	87,500	40%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	5,730,047	5,873,253	2%	6,315,000	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	479,166	431,161	-10%	620,500	44%
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	1,882,210	2,110,546	12%	2,532,654	20%
Contingency Reserve	0	0	0%		
Text Book & Student Material	114,646	149,148	30%		
Activity Fund	241,221	269,744	12%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	27,889,121	29,901,913	7%	31,509,935	5%
Enrollment (FTE)*	5,015.0	5,050.0	1%	6,000.0	19%
Amount per Pupil	5,561	5,921	6%	5,252	-11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	27,889,121	29,901,913	7%	31,509,935	5%

Instruction Expenditures (1000)

Year	Expenditure (1000)
2012-2013	27,889,121
2013-2014	29,901,913
2014-2015	31,509,935

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

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

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

Sources of Revenue and Proposed Budget for 2014-15

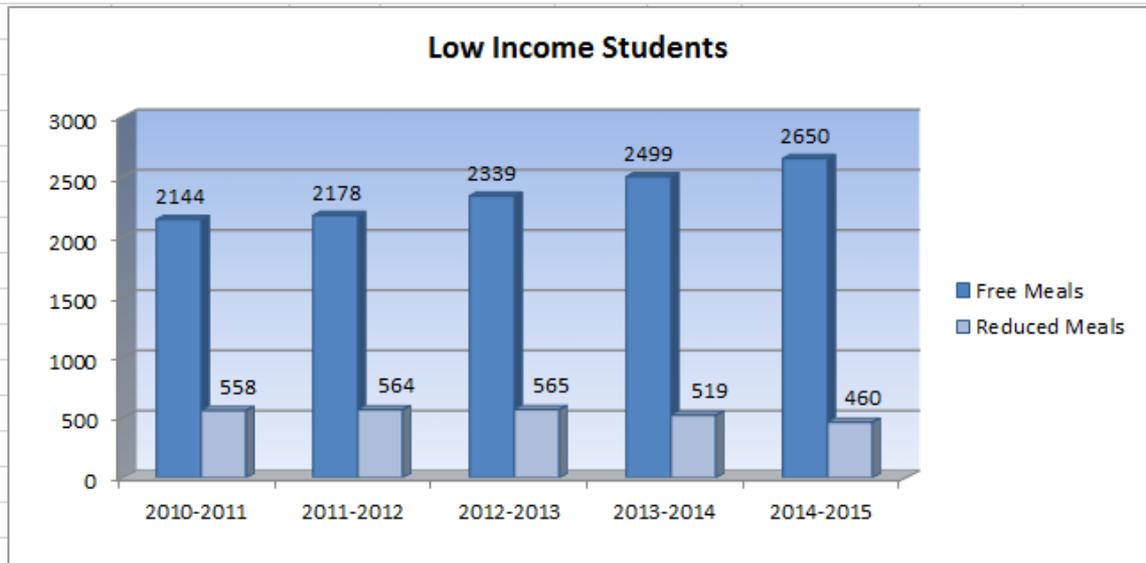
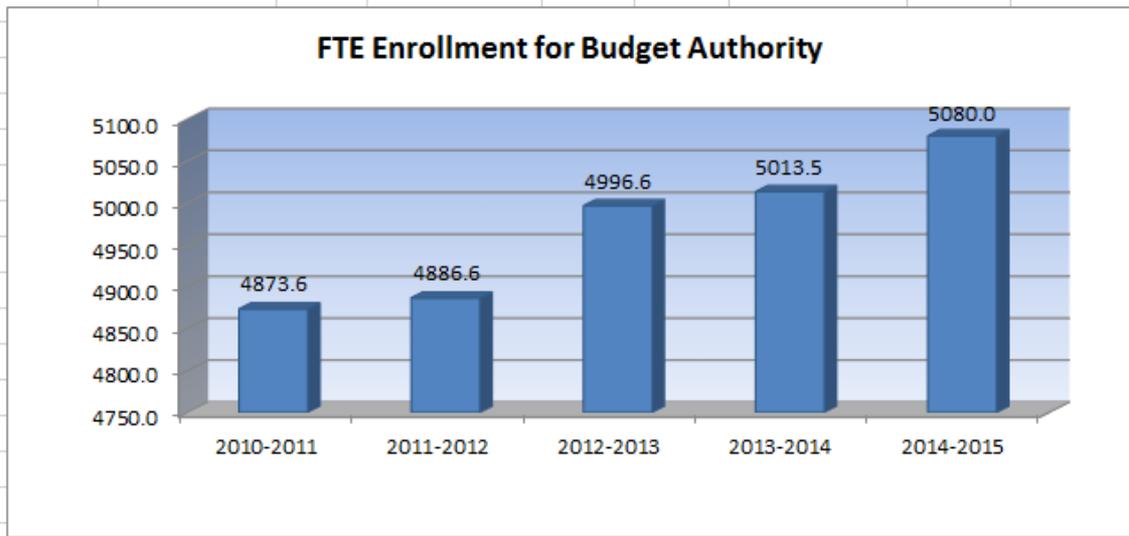
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance	
			State	Federal	Interest	Local Transfers		Other
General	32,314,428	0	32,314,428	0		0	0	XXXXXXXXXX
Supplemental General	11,069,181	434,879	8,575,295				2,059,007	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	501,200	493,593		0	0	500,000	0	492,393
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	5,595,400	1,327,423		0	0	4,900,000	30,000	662,023
Bilingual Education	259,250	260,771		0	0	200,000	0	201,521
Virtual Education	0	0			0	0	0	0
Capital Outlay	3,736,000	2,686,002	705,189	0	0	0	1,072,320	727,511
Driver Training	125,500	367,609	21,250	0	0	0	35,000	298,359
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	2,886,000	1,980,526	24,600	1,504,443	0	0	623,868	1,247,437
Professional Development	175,500	327,245		0	0	50,000	0	201,745
Parent Education Program	264,500	71,737	129,037	0	0	100,000	0	36,274
Summer School	0	0		0	0	0	0	0
Special Education	9,804,550	3,079,265	0	1,260,000	0	7,145,600	260,000	1,940,315
Vocational Education	620,500	647,097	13,500	0	0	500,000	0	540,097
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		840,682						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,944,330	0	3,944,330					XXXXXXXXXX
Contingency Reserve		2,972,592						XXXXXXXXXX
Activity Funds		158,086						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,309,759	2,931,015	2,801,343	0	0		2,226,717	3,649,316
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	1,085,301	16,937	XXXXXXXXXX	1,068,364	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	76,691,399	18,595,459	48,528,972	3,832,807	0	13,395,600	6,306,912	9,996,991
Less Transfers	13,395,600							
TOTAL Budget Expenditures	\$63,295,799							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	40,653,896	42,015,475	48,528,972
Federal Revenues	3,896,697	3,761,750	3,832,807
Local Revenues	25,036,746	25,169,105	19,702,512
Total Revenues	69,587,339	70,946,330	72,064,291
Revenues Per Pupil	13,876	14,049	12,011

Enrollment Information

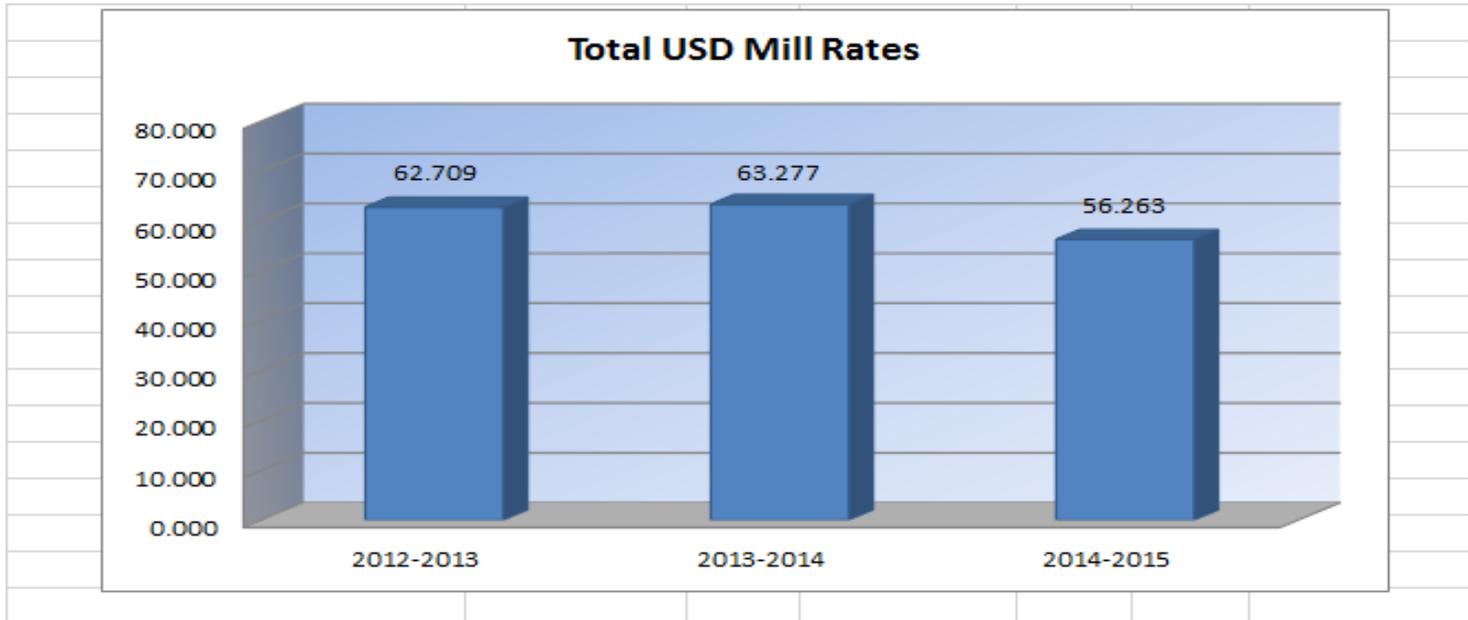
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	4,873.6	4,886.6	0%	4,996.6	2%	5,013.5	0%	5,080.0	1%
Number of Students - Free Meals	2,144	2,178	2%	2,339	7%	2,499	7%	2,650	6%
Number of Students - Reduced Meals	558	564	1%	565	0%	519	-8%	460	-11%



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

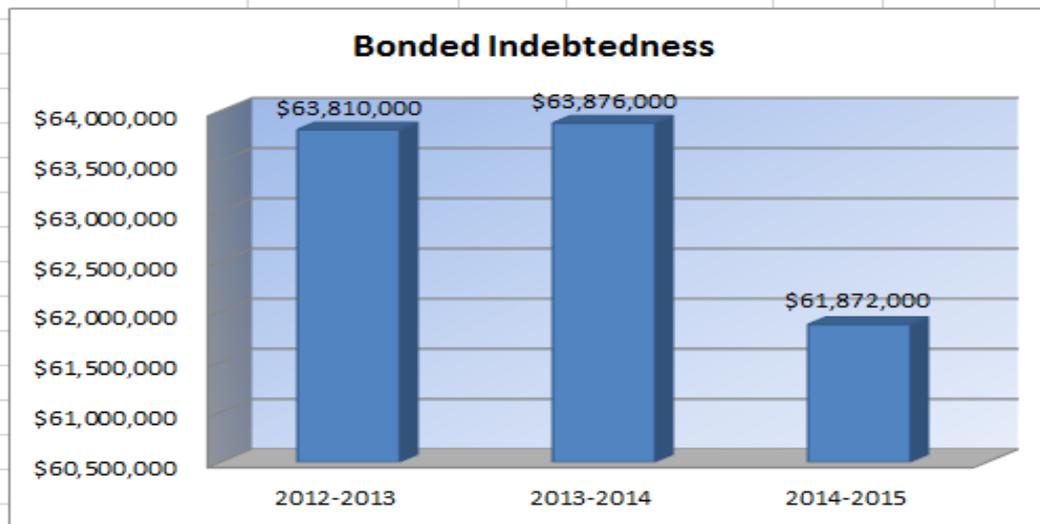
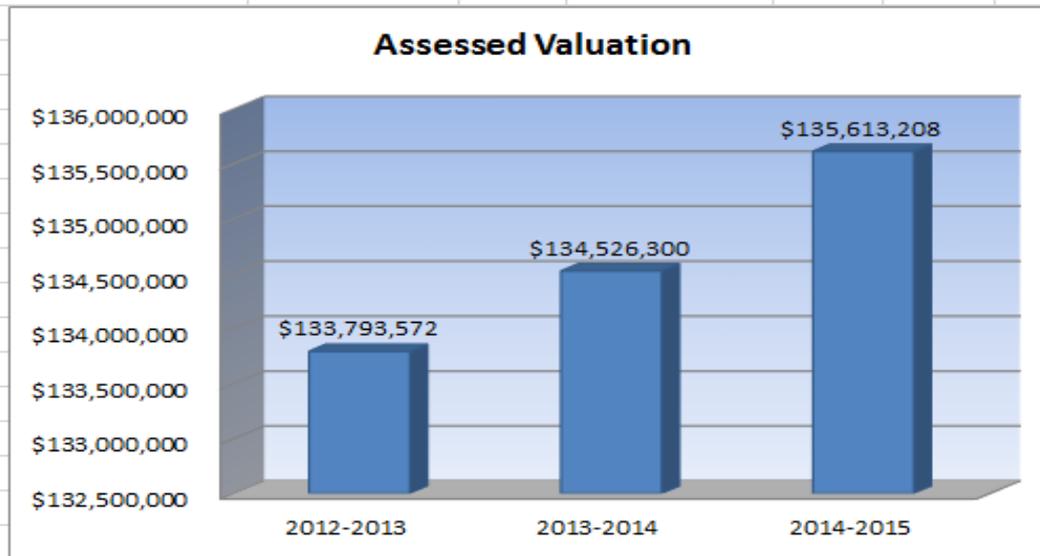
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	26.243	29.759	11.550
Adult Education	0.000	0.000	0.000
Capital Outlay	5.013	5.011	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
SUBTOTAL	11.453	8.507	16.713
Enrollment (FTE)*	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	62.709	63.277	56.263
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
0	0.000	0.000	0.000
0	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



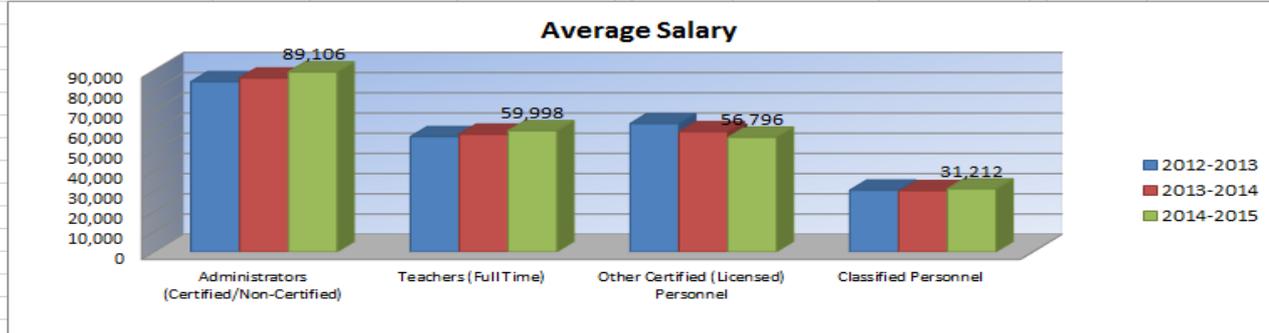
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$133,793,572	\$134,526,300	\$135,613,208
Bonded Indebtedness	63,810,000	63,876,000	61,872,000



USD# 261
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.1	2,956,798	84,239	35.1	3,021,848	86,093	35.1	3,127,612	89,106
Teachers (Full Time)	334.4	19,079,630	57,056	334.7	19,499,382	58,259	338.0	20,279,357	59,998
Other Certified (Licensed) Personnel	43.1	2,738,421	63,536	47.0	2,798,666	59,546	51.0	2,896,620	56,796
Classified Personnel	307.0	9,383,413	30,565	316.0	9,589,848	30,348	318.0	9,925,493	31,212
Substitutes/Temporary Help	XXXXX	675,584	XXXXXXXXXX	XXXXX	690,447	XXXXXXXXXX	XXXXX	714,612	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)

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

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

School Finance Reports and Publications

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

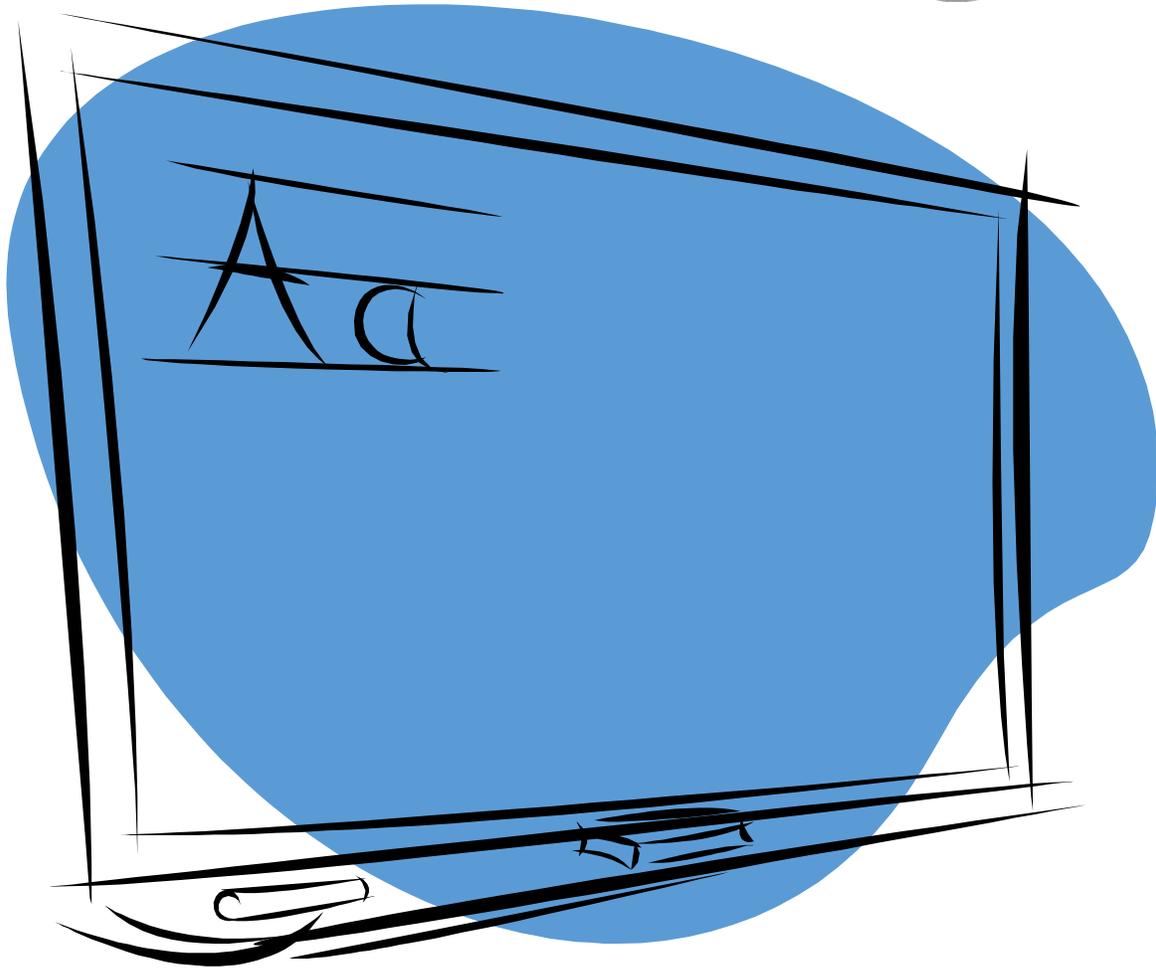
- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card

<http://svapp15586.ksde.org/rcard/>

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

2014-15 Budget



USD 261

***Coding Expenditures
in the Budget Document***

Coding Expenditures in the Budget Document

(Definitions for Functions, Subfunctions, Objects)

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

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE School Finance website (located under Guidelines):

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/GuidelinesandManuals.aspx>

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

Coding the USD Budget Document

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

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

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Other Services

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code

2000 Support Services

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

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

2110
2111
2112

There are no subfunctions in the Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

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

Code

- 100 Personal Services - Salaries** - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*
- 300 Purchased Professional and Technical Services** - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Other Objects** - amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget/LOB)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk 4yr Old, At Risk K-12, Declining Enrollment, Tuition Reimbursement and KPERS.)

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:

- Restricted State or Federal grants-in-aid
- Restricted tax levies

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.

➤ **Capital Project Funds**

Account for bond proceeds used to acquire or construct major capital facilities.

➤ **Debt Service Funds (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)**

Account for the accumulation of resources for, and the payment of general debt, principal and interest.

➤ **Internal Service Funds**

Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.

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

➤ **General Fixed Asset Accounts**

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

➤ **General Long-Term Debt Account Group**

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

➤ **NOTE: Student Activity Funds**

Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to www.ksde.org, in the box Teams/Divisions, select > School Finance. Under the heading on the right (School Finance Index), select Guidelines and Manuals and download the **Accounting Handbook**. In the Table of Contents, find the section called **Guidelines for School Activity Funds** that provides specific recommendations to manage these accounts.