

2013-14 Budget



USD 261
Haysville

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District Budget

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Code 16.....	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
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Code 28.....	Parent Education – Revenue (local, state) Parent Education – Expenditures such as salaries, benefits, supplies, staff training, etc.
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Code 30.....	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
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Code 62.....	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principle and interest

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

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

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

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Form 241 Estimated Bond & Interest State Aid Payments (Prior to 7/92)

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

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 6-9Supplemental information for tables in Summary of Expenditures

Page 10-11KSDE and USD 261 website information available

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

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

Budget At A Glance

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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.

2013-14 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 2013-2014; and (3) the Amount(s) of 2013 Tax to be Levied are within statutory limitations.

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Adopted Budget		Code 01 Line	2013-2014 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2013 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-6431	06	31,705,718	2,313,813	20.000(c)
Supplemental General (LOB) (d)	72-6435	08	10,772,930	4,003,370	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	254,250		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	3,080,000	674,093	
Driver Training	72-6423	18	122,000		
Extraordinary School Program	72-8238	22	0		
Food Service	72-5119	24	2,725,000		
Professional Development	72-9609	26	165,000		
Parent Education Program	72-3607	28	256,500		
Summer School	72-8237	29	0		
Special Education	72-6420	30	9,762,500		
Vocational Education	72-6421	34	600,000		
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	1,025,402		
Gifts and Grants	72-8210	35	0		
KPERS Special Retirement Contribution	74-4939a	51	3,473,632		
Contingency Reserve	72-6426	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	72-6414b	11	495,100		
At Risk (K-12)	72-6414a	13	5,455,100		
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	4,350,416	1,144,372	
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 2013-2014 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) LOB Resolution dated _____ authorizing _____ 0.00% for _____ 0 yrs.
 2nd resolution dated _____ authorizing _____ 0.00% for _____ 0 yrs.
 3rd resolution dated _____ authorizing _____ 0.00% for _____ 0 yrs.
 Date election held to exceed 30% _____ authorizing _____ 0.00% for _____ 0 yrs.

The resolutions/elections cannot exceed 31%.

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2013-2014 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2013 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-968	78	0		
Total USD		100	74,243,548	8,135,648	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1623a	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

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

Assisted by:

Attest: _____, 2013

President

County Clerk

Clerk of the Board

FINAL VALUATION

County Clerk's Use Only

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

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

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

Computation of Delinquency

2011 Delinquent Tax Percentage 3.410 % Rate Used in this Budget 2.000 %
for 2013-2014

Resolutions for LEVY LIMITS FOR TAX FUNDS

- 1. Capital Outlay*:
Resolution dated 12/1/2008 authorizing 8.000 mills for 5 years. Limit 5 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 2012 Tax Levy (1)	Less 5.500 Allowance for Delinquency (2)	Less 2012 Tax Received in 2012-13 (3)	Less Tax Refunded in 2012-13 (4)	FOR FISCAL YEAR 2013-2014				
						2012 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Amount of 2013 Tax to be Levied (8)	Estimate of 2013 Taxes 1/1/2014 6/30/2014 (9)
General	01	2,302,067	126,614	2,163,695	0	11,758	XXXXXXXXXX	XXXXXXXXXX	2,313,813	2,082,432
Supplemental General	03	3,520,737	193,641	3,298,284	0	28,812	532,779	11,488	4,003,370	3,603,033
Adult Education	05	0	0	0	0	0	0	0	0	0
Capital Outlay	10	672,579	36,992	630,025	0	5,562	88,296	1,904	674,093	606,684
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	1,536,573	84,512	1,440,867	0	11,194	254,462	5,487	1,144,372	1,029,935
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	8,031,956		7,532,871	0		875,537			

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$134,818,513 x Adult Ed. Mill levy 0.000 = \$0
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$134,818,513 x Capital Outlay Mill levy 5.000 = \$674,093
Taxes to be Levied

Tax Collection Ratio for 2012 93.786 %

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2013 (4)	Date Due		Amount Due 2013-2014		Amount Due July-Dec. 2014	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Prior to July 1, 1992										
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxx	0	xxxxxxx	xxxxxxx	0	0	0	0
After July 1, 1992										
Series 2004 (Refunded)	4/1/2004	3.10	6,880,000	4,055,000	11/1/2013	11/1/2013	70,224	615,000		
					5/1/2014		60,692			
					11/1/2014	11/1/2014			60,692	640,000
Series 2005 Refunded	3/1/2005	3.36	8,060,000	5,945,000	11/1/2013	11/1/2013	104,243	760,000		
					5/1/2014		92,083			
					11/1/2014	11/1/2014			92,083	785,000
Series 2005	10/15/2005	4.59	20,000,000	3,175,000	11/1/2013	11/1/2013	69,454			
					5/1/2014		69,454			
					11/1/2014	11/1/2014			69,454	
Series 2007	2/1/2007	4.47	29,585,000	27,585,000	11/1/2013	11/1/2013	672,825	520,000		
					5/1/2014		662,425			
					11/1/2014	11/1/2014			662,425	535,000
Series 2012	2/1/2012	4.47	2,220,000	2,170,000	11/1/2013	11/1/2013	21,700	50,000		
					5/1/2014		21,200			
					11/1/2014	11/1/2014			21,200	50,000
Series 2012 Refunded	10/1/2012	2.34	7,265,000	7,265,000	11/1/2013	11/1/2013	84,223	35,000		
					5/1/2014		83,873			
					11/1/2014	11/1/2014			83,873	50,000
Series 2013 Refunded	2/1/2013	2.13	9,920,000	9,920,000	11/1/2013	11/1/2013	104,760	150,000		
					5/1/2014		103,260			
					11/1/2014	11/1/2014			103,260	100,000
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxx	60,115,000	xxxxxxx	xxxxxxx	2,220,416	2,130,000	1,092,987	2,160,000

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

**STATEMENT OF CONDITIONAL LEASE, LEASE-
 PURCHASE AND CERTIFICATE OF PARTICIPATION**

Item/Service Purchased	Date of Contract (1)	Term of Contract (Months) (2)	Int.* Rate % (3)	Total Outright Purchase Price (4)	Other Charges In Contract (5)	Total Amount Financed (Beg Principal) (6)	Principal Balance Due 7/1/2013 (7)	Payments Due 2013-2014 (8)	Payments Due July - Dec 2014 (9)
Grandlane Addition	12/1/2003	180	4.50	970,000		970,000	466,000	85,000	85,000
QZAB JC Contract 2011	11/15/2011	204	0.00	1,600,000		1,600,000	1,600,000	0	0
QZAB JC Contract 2012	2/1/2012	120	1.50	1,900,000		1,900,000	1,695,000	205,000	
TOTAL				\$4,470,000	\$0	\$4,470,000	\$3,761,000	\$290,000	\$85,000

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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				
2010 \$	05	28,921		
2011 \$	10	2,143,805	44,375	
2012 \$	15		2,163,695	11,758
2013 \$	20			2,082,432
1140 Delinquent Tax	25	24,977	72,227	63,339
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	22,939,340	24,099,849	CK LINE 175
3130 Mineral Production Tax	115	314	352	
3205 Special Education Aid	120	4,571,489	4,593,697	4,588,850
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	XXXXXXXXXXXX		
4604 Ed Jobs Funds	143	13,694	0	
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	29,242	0	brm149 In Error
RESOURCES AVAILABLE	170	29,751,782	30,974,195	6,746,379
TOTAL EXPENDITURES & TRANSFERS	175	29,751,782	30,974,195	#VALUE!
EXCESS REVENUE TO STATE ***	200			0 **
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	xxxxxxxxxxx

* Only deduct 70% of the estimated 2013-2014 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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	9,874,733	9,821,960	10,400,000
120 NonCertified	215	198,359	187,361	250,000
200 Employee Benefits				
210 Insurance (Employee)	220	969,681	986,641	1,200,000
220 Social Security	225	875,856	891,610	900,000
290 Other	230	109,167	123,284	135,000
300 Purchased Professional and Technical Services	235	14,552	17,629	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	715,313	302,231	500,000
600 Supplies				
610 General Supplemental (Teaching)	260	234,273	267,627	312,868
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	45,623	64,544	50,000
700 Property (Equipment & Furnishings)	275	36,916	30,860	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	884,218	761,003	1,200,000
120 NonCertified	290	195,765	217,210	300,000
200 Employee Benefits				
210 Insurance (Employee)	295	90,314	90,401	125,000
220 Social Security	300	81,329	70,881	125,000
290 Other	305	11,932	1,263	30,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	585	690	1,000
600 Supplies	320	16,864	18,113	25,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	741,773	738,451	800,000
120 NonCertified	340	662,471	691,148	750,000
200 Employee Benefits				
210 Insurance (Employee)	345	98,785	103,831	115,000
220 Social Security	350	102,135	104,262	115,000
290 Other	355	11,951	12,276	15,000
300 Purchased Professional and Technical Services	360	534	35,152	10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	10,532	11,503	13,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	66,864	56,104	75,000
650 Technology Supplies	375	20,059	21,332	25,000
680 Miscellaneous Supplies	380	27,529	8,983	20,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	10,054	16,136	15,000
2300 General Administration				
100 Salaries				
110 Certified	395	145,567	150,418	175,000
120 NonCertified	400	78,820	83,651	95,000
200 Employee Benefits				
210 Insurance (Employee)	405	24,410	24,183	30,000
220 Social Security	410	14,323	15,521	20,000
290 Other	415	331	344	1,000
300 Purchased Professional and Technical Services	420	74,819	51,976	75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	58,308	50,587	60,000
590 Other	440	9,601	8,103	10,000
600 Supplies	445	18,080	14,973	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	31,933	55,179	50,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,240,255	1,099,451	1,300,000
120 NonCertified	465	710,943	708,065	750,000
200 Employee Benefits				
210 Insurance (Employee)	470	144,927	147,280	150,000
220 Social Security	475	148,623	150,764	175,000
290 Other	480	2,992	6,570	10,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	5,460	6,930	10,000
590 Other	500	16,151	15,520	18,000
600 Supplies	505	31,439	21,458	25,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,756,841	1,814,160	1,850,000
200 Employee Benefits				
210 Insurance (Employee)	525	190,364	193,134	225,000
220 Social Security	530	128,400	131,355	150,000
290 Other	535	9,781	9,127	10,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	48,670	48,549	60,000
420 Cleaning	550	83,945	89,474	85,000
430 Repairs & Maintenance	555	18,523	16,781	20,000
440 Rentals	560			
460 Repair of Buildings	565	81,521	712,139	100,000
490 Other	570	2,343	3,418	5,000
500 Other Purchased Services				
520 Insurance	575	14,477	14,877	15,000
590 Other	580	50,891	41,895	50,000
600 Supplies				
610 General Supplies	585	325,163	383,010	300,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	21,616	21,405	25,000
629 Other	605	780	539	1,000
680 Miscellaneous Supplies	610	8,645	7,361	10,000
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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	155,475	152,380	180,000
200 Employee Benefits				
210 Insurance	654	6,308	6,784	8,000
220 Social Security	656	11,404	10,761	15,000
290 Other	658	10,926	10,342	15,000
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	465,492	493,403	500,000
200 Employee Benefits				
210 Insurance	668	27,417	29,986	35,000
220 Social Security	670	34,306	36,354	40,000
290 Other	672	152	657	1,000
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	29,522	34,824	40,000
626 Motor Fuel	682	148,730	162,663	175,000
730 Equipment (Including Buses)	684	200,330	400,079	200,000
800 Other	686	23,373	21,303	25,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	89,131	91,358	120,000
200 Employee Benefits				
210 Insurance	690	6,528	6,680	9,000
220 Social Security	692	6,518	6,588	9,000
290 Other	694	127	125	
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	49,090	51,676	50,000
500 Other Purchased Services	700			
600 Supplies	702	45,174	49,746	50,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	887	955	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	112	170	500
600 Supplies	722	420	51	500
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	730	141,290	110,598	150,000
120 NonCertified	735	528,339	515,477	560,000
200 Employee Benefits				
210 Insurance	740	50,795	54,083	60,000
220 Social Security	745	49,914	46,618	55,000
290 Other	750	949	909	1,000
300 Purchased Professional and Technical Services	755	16,698	19,500	25,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	13,349	14,286	15,000
600 Supplies	770	5,280	20,255	15,000
700 Property (Equipment & Furnishings)	775	55,148	266,328	100,000
800 Other	780			
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	500,000	583,000	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	4,571,489	4,825,573	4,588,850
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	700,000	1,000,000	1,000,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	29,751,782	30,974,195	31,705,718

* Enter on Code 06, Line 175.

** The maximum amount of money which can be carried in the Contingency Reserve Fund is 10% of the legal maximum general fund budget.

		12 mo.	12 mo.	12 mo.
	Code 07 Line	2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
Federal Funds				
(Monies Not Included in Other Funds)				
UNENCUMBERED CASH BALANCE JULY 1	01	1,957	20	402
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	641,743	583,497	550,000
4593 Title II**	015	118,343	118,758	110,000
4594 Title IV (Drug Free)	020		XXXXXXXXXX	XXXXXXXXXX
4602 Title IV (21st Century)	022	215,966	340,920	300,000
4597 Reading First	045	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4601 Title III (English Language Acquisition)	060	16,593	17,391	15,000
4603 Charter Schools	062			
4599 Other	075	130,345	51,984	50,000
RESOURCES AVAILABLE	170	1,124,947	1,112,570	1,025,402
TOTAL EXPENDITURES & TRANSFERS	175	1,124,927	1,112,168	1,025,402
UNENCUMBERED CASH BALANCE JUNE 30	190	20	402	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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	389,482	420,058	430,000
120 NonCertified	215	71,171	66,074	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	28,473	28,161	30,000
220 Social Security	225	25,415	25,564	25,000
290 Other	230	539	434	500
300 Purchased Professional and Technical Services	235	29,939	2,527	4,000
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	1,719	1,055	1,402
600 Supplies				
610 General Supplemental (Teaching)	260	19,591	14,057	5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	423	1,811	5,000
700 Property (Equipment & Furnishings)	275	2,600		
800 Other	280	463		5,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	33,754	46,757	50,000
120 NonCertified	290	50,852	65,248	65,000
200 Employee Benefits				
210 Insurance (Employee)	295	3,168	4,231	4,000
220 Social Security	300	5,206	8,705	10,000
290 Other	305	200	178	
300 Purchased Professional and Technical Services	310	102,979	27,659	30,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	18,658	31,031	25,000
600 Supplies	320	102,641	135,096	75,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	1,665	4,595	3,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	30,350	1,600	2,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	1,533	1,491	2,000
290 Other	355	310	614	
300 Purchased Professional and Technical Services	360		25,000	15,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	159,212	170,237	125,000

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	9,639	2,832	7,500
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	552		2,000
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			
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			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	12,565	21,329	24,000
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	958	1,398	1,500
290 Other	640	19	25	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	5,300	1,288	1,500
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	1,999	2,366	2,000
730 Equipment (including buses)	670			
800 Other	675			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2500, 2900 Other Supplemental Service				
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	2,056		
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730	11,496	747	
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	1,124,927	1,112,168	1,025,402

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	150,377	351,368	187,764
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2010 \$	10	54,975		
2011 \$	15	3,240,101	79,656	
2012 \$	20		3,298,284	28,812
1140 Delinquent Tax	25	47,902	99,389	96,869
1410 Transportation Fees	47			
1980 Reimbursements	60	24,430	11,122	
1990 Miscellaneous	65		7,725	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	461,479	514,598	532,779
2450 Recreational Vehicle Tax	75			11,488
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	6,553,776	6,218,592	6,382,832
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
RESOURCES AVAILABLE	170	10,533,040	10,580,734	7,240,544
TOTAL EXPENDITURES & TRANSFERS	175	10,181,672	10,392,970	10,772,930
TAX REQUIRED (175 minus 170)	195			3,532,386
PERCENT OF COLLECTION*	196			90.000 %
TOTAL 2013 TAX REQUIRED (195÷196)	197			3,924,873
Delinquent Tax	200			78,497
AMOUNT OF 2013 TAX TO BE LEVIED				
Line 197 + Line 200	205			4,003,370
UNENCUMBERED CASH BALANCE JUNE 30	207	351,368	187,764	XXXXXXXXXXXX

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	142,645	123,647	165,000
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	215	578	500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	743,608	1,077,572	800,000
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	88,885	91,701	110,000
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	4,224	4,233	5,000
220 Social Security	300	7,249	7,361	9,000
290 Other	305	154	127	
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325	68,814	75,180	85,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	138,659	150,930	170,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	4,139	4,232	5,000
220 Social Security	350	10,484	11,275	15,000
290 Other	355	205	210	
300 Purchased Professional and Technical Serv	360	6,960	11,304	10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,193	776	2,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370	89	1,207	2,000
650 Technology Supplies	375	3,014	1,636	5,000
680 Miscellaneous Supplies	380	20,208	11,145	20,000
700 Property (Equipment & Furnishings)	385	5,844	4,276	5,000
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 Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	93,483	32,907	300,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450	179		5,000
800 Other	455	52,295	96,759	35,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	50,105	51,777	75,000
200 Employee Benefits				
210 Insurance (Employee)	525	4,139	4,232	5,000
220 Social Security	530	3,718	3,799	5,000
290 Other	535	72	73	
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	4,450	4,011	7,500
420 Cleaning	550	872	818	1,000
430 Repairs & Maintenance	555	74	565	1,000
440 Rentals	560			
460 Repair of Buildings	565	1,114	5,586	5,000
490 Other	570	2,335	2,969	5,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	2,951	4,810	5,000
600 Supplies				
610 General Supplies	585	15,440	20,469	20,000
620 Energy				
621 Heating	590	94,761	123,272	300,000
622 Electricity	595	503,363	532,379	700,000
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	730	69,198	70,899	80,000
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740	8,744	4,232	10,000
220 Social Security	745	5,240	5,372	6,000
290 Other	750	154,427	341,014	350,000
300 Purchased Professional and Technical Services	755	17,944	18,538	20,000
400 Purchased Property Services	760	4,000	2,512	5,000
500 Other Purchased Services	765	96,196		10,000
600 Supplies	770	1,437	504	3,000
700 Property (Equipment & Furnishings)	775	1,663	2,349	3,000
800 Other	780	50,824	4,853	150,000
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790	1,738		
5200 TRANSFER TO:				
930 General (Not Ending Balance)	792	0	0	0
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	200,000	250,000	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	50,000	100,000	50,000
948 Parent Education Program	835	120,000	85,000	100,000
949 Summer School	837	0	0	0
950 Special Education	840	2,724,321	2,656,355	2,607,930
954 Vocational Education	850	500,000	500,000	500,000
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	100,000	0	100,000
976 At Risk (4yr Old)	885	200,000	289,526	200,000
978 At Risk (K-12)	890	3,800,000	3,600,000	3,500,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	10,181,672	10,392,970	10,772,930

* Enter on Code 08, Line 175.

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	412,168	396,633	437,927
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	200,000	289,526	200,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	812,168	886,159	837,927
TOTAL EXPENDITURES & TRANSFERS	175	415,535	448,232	495,100
UNENCUMBERED CASH BALANCE JUNE 30	190	396,633	437,927	342,827

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	240,160	249,517	260,000
120 NonCertified	215	73,198	94,677	100,000
200 Employee Benefits				
210 Insurance (Employee)	220	37,202	43,247	45,000
220 Social Security	225	23,377	24,969	30,000
290 Other	230	489	422	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	6,819	36	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	558	349	2,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285	347	502	1,000

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2011-2012 Actual (1)	12 mo. 2012-2013 Actual (2)	12 mo. 2013-2014 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	27	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	99	7	
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	16,279	17,310	20,000
120 NonCertified	395	10,410	10,713	15,000
200 Employee Benefits				
210 Insurance (Employee)	400	324	334	3,000
220 Social Security	405	1,910	1,835	3,000
290 Other	410	3,873	4,019	5,000
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	420	255	500
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
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			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2011-2012 Actual (1)	12 mo. 2012-2013 Actual (2)	12 mo. 2013-2014 Budget (3)
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			
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	43		
2500, 2900 Other Supplemental 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			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	415,535	448,232	495,100

AT RISK FUND (K-12)		12 mo.	12 mo.	12 mo.	
Code	13	2011-2012	2012-2013	2013-2014	
Line		Actual	Actual	Budget	
		(1)	(2)	(3)	
UNENCUMBERED CASH BALANCE JULY 1		01	1,200,061	1,370,646	1,372,507
Cancel of Prior Year Encumbrance		03			
REVENUE:					
1000 LOCAL SOURCES					
1300 Tuition					
1312 Individuals		05			
1315 Individual (Summer School)		15	28,491	30,019	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	700,000	1,000,000	1,000,000
5208 Transfer From Supplemental General		140	3,800,000	3,600,000	3,500,000
5253 Transfer From Contingency Reserve		145	65,000	0	xxxxxxxxxxxx
RESOURCES AVAILABLE		170	5,793,552	6,000,665	5,902,507
TOTAL EXPENDITURES & TRANSFERS		175	4,422,906	4,628,158	5,455,100
UNENCUMBERED CASH BALANCE JUNE 30		190	1,370,646	1,372,507	447,407

AT RISK FUND (K-12)		12 mo.	12 mo.	12 mo.	
EXPENDITURES		Code	2011-2012	2012-2013	2013-2014
		13	Actual	Actual	Budget
		Line	(1)	(2)	(3)
1000 Instruction					
100 Salaries					
110 Certified		210	3,517,392	3,923,977	4,300,000
120 NonCertified		215	64,225	42,739	100,000
200 Employee Benefits					
210 Insurance (Employee)		220	25,098	25,941	50,000
220 Social Security		225	128,559	127,553	150,000
290 Other		230	40,102	45,764	50,000
300 Purchased Professional and Technical Services		235		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	10,842	8,243	15,000
600 Supplies					
610 General Supplemental (Teaching)		255	11,796	5,355	15,000
644 Textbooks		260	125,881		150,000
650 Supplies (Technology Related)		263			
680 Miscellaneous Supplies		265			
700 Property (Equipment & Furnishings)		270	5,517	3,302	10,000
800 Other		275			
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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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		10,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	79	40	100
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	192,547	136,858	200,000
120 NonCertified	335		8,467	15,000
200 Employee Benefits				
210 Insurance (Employee)	340	12,671	10,403	15,000
220 Social Security	345	14,762	177	
290 Other	350	314	365	
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	422		500
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		101	
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	77,726	89,593	125,000
120 NonCertified	395	26,607	36,286	40,000
200 Employee Benefits				
210 Insurance (Employee)	400	6,695	10,314	20,000
220 Social Security	405	7,237	8,919	10,000
290 Other	410	146	164	
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,170	5,000
600 Supplies	425	2,400	2,075	5,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
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	129,787	127,969	150,000

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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	104	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	9,834	8,174	15,000
200 Employee Benefits	532	740	914	1,000
800 Other	533	253	470	500
2500, 2900 Other Supplemental 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			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	4,422,906	4,628,158	5,455,100

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	166,945	179,518	243,532
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	200,000	250,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	366,945	429,518	443,532
TOTAL EXPENDITURES & TRANSFERS	175	187,427	185,986	254,250
UNENCUMBERED CASH BALANCE JUNE 30	190	179,518	243,532	189,282

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	94,194	97,743	130,000
120 NonCertified	215	61,069	61,464	80,000
200 Employee Benefits				
210 Insurance (Employee)	220	17,799	11,305	25,000
220 Social Security	225	12,648	13,092	15,000
290 Other	230	267	223	250
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	1,166	1,537	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	284	622	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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			
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			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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			
2500, 2900 Other Supplemental 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 Tech Services	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	187,427	185,986	254,250

* Enter on Code 14, Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,345,569	3,298,957	3,232,158	3,232,158
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2010 \$	05	9,542			
2011 \$	10	496,536	12,200		
2012 \$	15		630,025	5,562	5,562
2013 \$	20			606,684	674,093
1140 Delinquent Tax	25	14,191	20,864	18,505	27,744
1510 Interest on Idle Funds	30	19,116	19,830	10,000	10,000
July - December Estimate	35				5,000
1900 Other Revenue From Local Source	40	76,149	153,348	50,000	50,000
July - December Estimate	45				25,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	111,358	87,712	88,296	88,296
July - December Estimate	60				44,148
2450 Recreational Vehicle Tax	65			1,904	1,904
July - December Estimate	66				952
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs	80			0	0
July - December Estimate	82				0
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	500,000	583,000	0	0
RESOURCES AVAILABLE	170	4,572,461	4,805,936	4,013,109	4,164,857
TOTAL EXPENDITURES & TRANSFERS	175	1,273,504	1,573,778	3,080,000	3,080,000
July - December Estimate	180	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	1,084,857
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	4,164,857
UNENCUMBERED CASH BALANCE JUNE 30	190	3,298,957	3,232,158	933,109	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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
EXPENDITURES:				
1000 Instruction				
700 Property (Equipment & Furnishings)	210	199,398	156,805	300,000
2000 Support Services				
2100 Student Support Services				
700 Property (Equipment & Furnishings)	215			200,000
2200 Instructional Support Staff				
700 Property (Equipment & Furnishings)	220	235,789	332,821	200,000
2300 General Administration				
700 Property (Equipment & Furnishings)	225	12,526	32,450	50,000
2400 School Administration				
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
700 Property (Equipment & Furnishings)	235	1,077	1,113	10,000
2600 Operations & Maintenance				
700 Property (Equipment & Furnishings)	240	112,772	108,623	200,000
2700 Transportation				
700 Property (Equipment & Buses)	243	19,678		200,000
2900 Other Support Services				
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265	17,148		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	411,061	564,737	1,500,000
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	31,166	82,759	100,000
890 Commission & Postage	300	98,624	1,250	
831 Principal	305	134,265	293,220	300,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,273,504	1,573,778	3,080,000

* Enter on Code 16, Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	349,803	380,783	385,840
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	34,528	42,460	35,000
3000 STATE SOURCES				
3208 State Safety Aid	25	21,526	13,392	28,750
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	405,857	436,635	449,590
TOTAL EXPENDITURES & TRANSFERS	175	25,074	50,795	122,000
UNENCUMBERED CASH BALANCE JUNE 30	190	380,783	385,840	327,590

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	14,868	40,016	75,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,138	3,062	5,000
290 Other	230	16	79	
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental(Teaching)	255	2,547	805	3,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265		1,204	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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			
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			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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	795	1,058	2,000
442 Rental of Vehicles	540			
520 Insurance	545		1,636	1,500
626 Motor Fuel-not schoolbus	550	4,647	2,935	7,000
700 Property (Equipment & Furnishings)	555	1,063		25,000
800 Other	560			2,000
2500, 2900 Other Supplemental 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 Tech Services	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
5200 TRANSFER TO:				
930 General Fund	625			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	25,074	50,795	122,000

*Enter on Code 18, Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,361,593	1,611,450	1,835,169
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	696,701	647,949	608,500
1612 Student School Lunches (Breakfast)	25	34,918	32,308	44,231
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	202,151	185,293	17,756
1990 Miscellaneous	55	14,872	13,224	
3000 STATE SOURCES				
3203 School Food Assistance	65	23,148	25,877	25,400
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,354,739	1,493,032	1,444,172
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	3,688,122	4,009,133	3,975,228
TOTAL EXPENDITURES & TRANSFERS	175	2,076,672	2,173,964	2,725,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,611,450	1,835,169	1,250,228

FOOD SERVICE EXPENDITURES	Code 24 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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	639,413	680,775	750,000
200 Employee Benefits				
210 Insurance	295	67,349	52,868	85,000
220 Social Security	300	45,674	49,108	60,000
290 Other	305	915	881	
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	22,755	25,405	30,000
600 Supplies				
630 Food & Milk	325	1,052,383	1,119,679	1,200,000
680 Miscellaneous Supplies	330	92,671	101,568	150,000
700 Property (Equipment & Furnishings)	335	54,148	10,680	300,000
800 Other	340	101,364	133,000	150,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	2,076,672	2,173,964	2,725,000

* Enter on Code 24, Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	340,968	322,311	338,110
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	15,000		
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	50,000	100,000	50,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	405,968	422,311	388,110
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		2	5,000
290 Other	230			
300 Purchased Professional and Technical Services	235	31,600	22,906	40,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	38,426	33,481	40,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	13,631	27,784	50,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500, 2900 Other Supplemental Service				
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			
5200 TRANSFER TO:				
930 General Fund	325			
TOTAL EXPENDITURES & TRANSFERS	175	83,657	84,201	165,000
UNENCUMBERED CASH BALANCE JUNE 30	190	322,311	338,110	223,110

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	43,491	76,166	59,117
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			
3000 STATE SOURCES				
3216 Parent Education Aid	35	122,337	126,007	126,007
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	120,000	85,000	100,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxx
RESOURCES AVAILABLE	170	285,828	287,173	285,124
TOTAL EXPENDITURES & TRANSFERS	175	209,662	228,056	256,500
UNENCUMBERED CASH BALANCE JUNE 30	190	76,166	59,117	28,624

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	173,907	190,198	200,000
120 NonCertified	215	5,730	8,686	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	4,870	2,431	5,000
220 Social Security	225	13,547	14,999	17,500
290 Other	230	287	252	1,000
300 Purchased Professional and Technical Services	235	1,285	3,907	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	2,605	4,302	10,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	5,992	2,896	5,000
700 Property (Equipment & Furnishings)	270	1,439	385	1,000
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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, 2900 Other Supplemental Service				
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			
5200 TRANSFER TO:				
930 General Fund	385			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	209,662	228,056	256,500

*Enter on Code 28, Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	29,242	0	0
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05			
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	29,242	0	0
TOTAL EXPENDITURES & TRANSFERS	175	29,242	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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 State	245			
563 Tuition/Priv 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			

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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 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			
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 Serv	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			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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 Building	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			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Tech Services	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
930 General Fund	685	29,242		
TOTAL EXPENDITURES & TRANSFERS *	xxxx	29,242	0	0

*Enter on Code 29, Line 175

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,717,736	3,057,726	3,144,181
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	238,940	287,650	250,000
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular (include ARRA)*	55	1,046,897	1,026,573	1,000,000
4570 Medicaid	60	262,798	264,542	250,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	4,571,489	4,825,573	4,588,850
5208 Transfer From Supplemental General	80	2,724,321	2,656,355	2,607,930
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	11,562,181	12,118,419	11,840,961
TOTAL EXPENDITURES & TRANSFERS	175	8,504,455	8,974,238	9,762,500
UNENCUMBERED CASH BALANCE JUNE 30	190	3,057,726	3,144,181	2,078,461

* This would include regular allocations and ARRA recovery funds.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,821,215	2,969,078	3,200,000
120 NonCertified	215	1,801,851	1,879,122	2,000,000
200 Employee Benefits				
210 Insurance (Employee)	220	451,421	439,962	500,000
220 Social Security	225	336,912	347,530	350,000
290 Other	230	10,895	9,955	20,000
300 Purchased Professional and Tech Services	235	4,267	4,200	5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245	6,997	4,962	7,000
564 Payment to Spec Education Coop/Interlocal (Assessments)**	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	21,228	20,636	30,000
600 Supplies				
610 General Supplemental(Teaching)	260	41,538	40,939	50,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	1,242	1,501	2,000
700 Property (Equipment & Furnishings)	275	9,076	11,267	10,000
800 Other	280	65	895	

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,185,071	1,234,311	1,500,000
120 NonCertified	290	301,742	317,754	350,000
200 Employee Benefits				
210 Insurance (Employee)	295	116,976	113,582	125,000
220 Social Security	300	108,679	112,869	125,000
290 Other	305	44,683	24,154	50,000
300 Purchased Professional and Tech Services	310	220,717	235,882	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	8,798	6,457	10,000
600 Supplies	320	36,906	25,786	40,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	39,317	219,342	50,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	3,008	16,442	3,000
290 Other	355	79	219	
300 Purchased Professional and Tech Services	360	4,220	4,140	5,000
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				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	172,593	178,345	200,000
120 NonCertified	400	40,526	41,795	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	16,737	15,286	20,000
220 Social Security	410	15,393	15,997	20,000
290 Other	415	296	302	
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	8,206	7,300	10,000
600 Supplies	435	3,020	3,068	5,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
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	854	721	1,500
420 Cleaning	530	1,133	1,186	2,000
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555	2,876	4,573	3,000
620 Energy				
621 Heating	560			
622 Electricity	565	4,354	7,857	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	473,045	483,076	550,000
200 Employee Benefits				
210 Insurance	640	55,807	40,357	50,000
220 Social Security	645	31,511	32,732	35,000
290 Other	650	633	636	1,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	8,007	11,274	10,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	10,045	11,793	15,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	58,744	52,049	65,000
680 Miscellaneous Supplies	690	11,295	12,647	15,000
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			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	800	10,585	10,643	15,000
120 NonCertified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815	707	702	1,000
290 Other	820	15	12	
300 Purchased Professional and Tech Services	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850	1,170	902	2,000
5200 TRANSFER TO:				
930 General Fund	855			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	8,504,455	8,974,238	9,762,500

* 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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	616,259	645,213	666,047
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
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	500,000	500,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	1,116,259	1,145,213	1,166,047
TOTAL EXPENDITURES & TRANSFERS	175	471,046	479,166	600,000
UNENCUMBERED CASH BALANCE JUNE 30	190	645,213	666,047	566,047

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	355,115	349,746	450,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	25,149	24,686	40,000
290 Other	230	532	12,036	10,000
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	4,299	1,791	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	28,044	28,266	30,000
644 Textbooks	260	3,080		2,000
650 Supplies (Technology Related)	263	3,765		3,000
680 Miscellaneous Supplies	265		9,811	10,000
700 Property (Equipment & Furnishings)	270	51,062	52,830	50,000
800 Other	275			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Services	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
5200 TRANSFER TO:				
930 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	471,046	479,166	600,000

* Enter on Code 34, Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances	03	XXXXXXXXXX	XXXXXXXXXX	
REVENUE:				
3000 STATE SOURCES				
3221 KPERs	05	3,418,930	2,931,335	3,473,632
RESOURCES AVAILABLE	70	3,418,930	2,931,335	3,473,632
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	2,195,295	1,882,210	2,230,418
2100 Student Support				
200 Employee Benefits	80	276,249	236,852	280,669
2200 Instructional Support				
200 Employee Benefits	85	170,605	146,274	173,335
2300 General Administration				
200 Employee Benefits	90	48,207	41,332	48,979
2400 School Administration				
200 Employee Benefits	95	241,376	206,952	245,238
2500/2900 Other Supplemental Services				
200 Employee Benefits	100	64,276	55,109	65,304
2600 Operations & Maintenance				
200 Employee Benefits	105	236,248	202,555	240,028
2700 Student Transportation Services				
200 Employee Benefits	110	109,406	93,803	111,157
3000 Food Service				
200 Employee Benefits	115	77,268	66,248	78,504
TOTAL EXPENDITURES	175	3,418,930	2,931,335	3,473,632
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Note: FY2011 Fourth Quarter state aid was paid July 2011 and treated as FY12 (2011-12) receipt.
This will reflect increased expenditures for FY12.

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,037,592	2,972,592	2,972,592
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	3,037,592	2,972,592	
TOTAL EXPENDITURES & TRANSFERS	175	65,000	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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 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			
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			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Tech Services	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
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	65,000	0	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	65,000	0	

* Enter on Code 53, Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	852,449	531,914	612,339
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1740 Fees (Rental)	05		120,515	
1911 Fines	10		100	
1942 Rental Fees & Books	15	220,954	243,825	
1990 Miscellaneous	20	285,523	12,402	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	100,000	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,458,926	908,756	
EXPENDITURES:				
1000 Instruction				
100 Salaries				
110 Certified	45			
120 NonCertified	50			
200 Employee Benefits				
210 Insurance (Employees)	55			
220 Social Security	60			
290 Other	65			
300 Purchased Professional and Tech Services	70			
600 Supplies				
644 Textbooks	75	730,750	112,870	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	1,100	1,776	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	28,079	14,469	
682 Musical Instruments	100			
683 Other Material & Supplies	105	167,083	167,302	
684 Other	110			
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	927,012	296,417	
UNENCUMBERED CASH BALANCE JUNE 30	190	531,914	612,339	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	130,349	155,840	163,968
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	96,818	111,389	
1790 Donations/Fundraisers/Other	55	54,318	101,729	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	57,581	36,231	
RESOURCES AVAILABLE	170	339,066	405,189	
TOTAL EXPENDITURES & TRANSFERS	175	183,226	241,221	
UNENCUMBERED CASH BALANCE JUNE 30	190	155,840	163,968	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.

This does not include student organizations or clubs.

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	200		
120 NonCertified	215	330	1,765	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	50,324	115,447	
600 Supplies	235	102,843	42,186	
700 Property (Equipment & Furnishings)	240	28,537	35,298	
800 Other	245	992	46,525	
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	183,226	241,221	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,778,633	2,895,129	3,157,772	3,157,772
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2010 \$	05	40,275			
2011 \$	10	1,613,924	39,677		
2012 \$	15		1,440,867	11,194	11,194
2013 \$	20			1,029,935	
1140 Delinquent Tax	25	34,296	58,773	42,277	63,384
1510 Interest on Idle Funds(a)	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	261,297	327,831	254,462	254,462
July - December Estimate	60				127,231
2450 Recreational Vehicle Tax	65			5,487	5,487
July - December Estimate	66				2,744
2800 In Lieu of Taxes IRBs	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7-1-92)	76	2,589,419	2,644,795	0	0
July - December Estimate*	77				
3217 State Aid (after 7-1-92)	78			2,740,762	2,740,762
July - December Estimate*	79				1,918,534
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	7,317,844	7,407,072	7,241,889	8,281,570
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	2,642,715	2,364,300	2,220,416	
890 Commission & Postage	90				
831 Principal	95	1,780,000	1,885,000	2,130,000	
TOTAL EXPENDITURES	100	4,422,715	4,249,300	4,350,416	4,350,416
832 Interest Due July-December	105				1,092,987
890 Commission & Postage July-Dec	110				100
831 Principal Due July-December	115				2,160,000
990 Cash Basis Reserve	120				1,800,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxx	xxxxxxx	xxxxxxx	9,403,503
UNENCUMBERED CASH BALANCE JUNE 30	190	2,895,129	3,157,772	2,891,473	xxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			1,121,933
	200	Delinquent Tax			22,439
	205	Amount of 2013 Tax to be Levied			1,144,372

(a) Interest on Bond Proceeds only.

* July - December estimate must be entered manually.

NOTICE OF HEARING 2013-2014 BUDGET

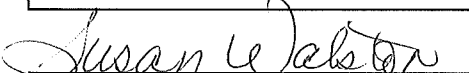
The governing body of Unified School District 261 will meet on the 19th day of August, 2013 at 7:00pm, at 1745 West Grand Ave. Haysville, Kansas 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Office 1745 West Grand Ave. Haysville, Kansas 67060 and will be available at this hearing.

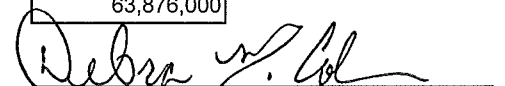
The Amount of 2013 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2013-2014 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2011-2012 Actual		2012-2013 Actual		PROPOSED BUDGET 2013-2014		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2013 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	29,751,782	20.000	30,974,195	20.000	31,705,718	2,313,813	20.000
Supplemental General (LOB)	08	10,181,672	26.116	10,392,969	26.243	10,772,930	4,003,370	29.695
SPECIAL REVENUE								
Bilingual Education	14	187,427		185,986		254,250		
Capital Outlay	16	1,273,504	3.998	1,573,778	5.013	3,080,000	674,093	5.000
Driver Training	18	25,074		50,795		122,000		
Food Service	24	2,076,672		2,173,964		2,725,000		
Professional Development	26	83,657		84,201		165,000		
Parent Education Program	28	209,662		228,056		256,500		
Summer School	29	29,242		0		0		
Special Education	30	8,504,455		8,738,235		9,762,500		
Vocational Education	34	471,046		479,166		600,000		
Federal Funds	07	1,124,927		1,112,168		1,025,402		
At Risk (4Yr Old)	11	415,535		448,716		495,100		
At Risk (K-12)	13	4,422,906		4,628,158		5,455,100		
KPERs Special Retirement Contribution	51	3,418,930		2,931,335		3,473,632		
Contingency Reserve	53	65,000		0				
Textbook & Student Material Revolving	55	927,012		296,417				
Activity Fund	56	183,226		241,221				
DEBT SERVICE								
Bond and Interest #1	62	4,422,715	13.008	4,249,300	11.453	4,350,416	1,144,372	8.488
TOTAL USD EXPENDITURES	100	67,774,444	63.122	68,788,660	62.709	74,243,548	8,135,648	63.183
Less: Transfers	105	13,760,052	xxxxxx	13,853,936	xxxxxx	12,946,780	xxxxxxxx	xxxxxx
NET USD EXPENDITURES	110	54,014,392	xxxxxx	54,934,724	xxxxxx	61,296,768	xxxxxxxx	xxxxxx
TOTAL USD TAXES LEVIED	115	8,059,440	xxxxxx	8,031,956	xxxxxx	8,135,648	xxxxxxxx	xxxxxx
TOTAL TAXES LEVIED	125	8,059,440		8,031,956		8,135,648		
Assessed Valuation - General Fund	128	\$114,453,175		\$114,736,620		\$115,690,631		
Assessed Valuation - All Other Funds	130	\$133,326,364		\$133,793,572		\$134,818,513		
Outstanding Indebtedness, July 1		2011		2012		2013		
General Obligation Bonds	135	61,200,000		59,800,000		60,115,000		
Lease Purchase Principal	153	656,000		4,010,000		3,761,000		
TOTAL USD DEBT	155	61,856,000		63,810,000		63,876,000		

* Tax Rates are expressed in Mills

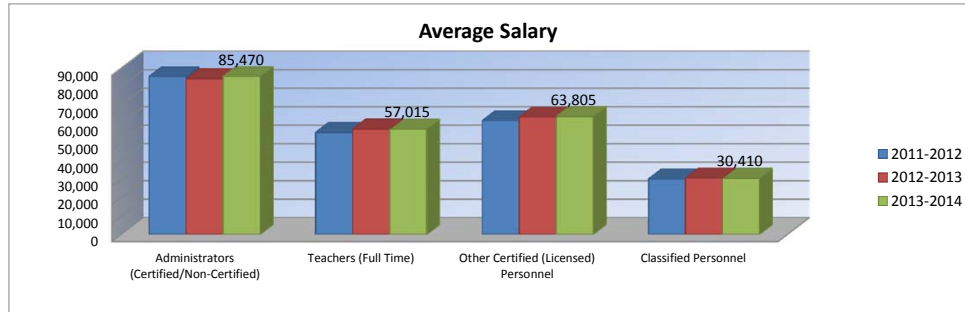
** Sponsoring District Only


President


Clerk of the Board

USD# 261
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.1	2,998,176	85,418	35.1	2,956,798	84,239	35.1	3,000,000	85,470
Teachers (Full Time)	335.0	18,504,393	55,237	334.4	19,079,630	57,056	335.0	19,100,000	57,015
Other Certified (Licensed) Personnel	42.9	2,642,618	61,599	43.1	2,738,421	63,536	43.1	2,750,000	63,805
Classified Personnel	300.2	9,043,389	30,125	307.0	9,383,413	30,565	312.4	9,500,000	30,410
Substitutes/Temporary Help	XXXXX	648,196	XXXXXXXXX	XXXXX	675,584	XXXXXXXXX	XXXXX	675,000	XXXXXXXXX



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.

2013-14 Budget



USD 261

Budget Authority and Revenue Worksheets

2013-2014
 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 6/30/2013 *	\$0	\$0	\$0	\$0	\$0
2. 2012 Actual Taxes Levied*	\$2,302,067	\$3,520,737	\$672,579	\$1,536,573	\$0
3. Less: percent of delinquent taxes (3a) <u>5.500</u>	\$126,614	\$193,641	\$36,992	\$84,512	\$0
4. Less: Jan. 20, 2013 Taxes received**	\$1,191,020	\$1,815,311	\$346,759	\$792,938	\$0
5. Less: Mar. 20, 2013 Taxes received**	\$80,171	\$128,685	\$24,573	\$56,408	\$0
6. Less: June 5, 2013 Taxes received**	\$892,504	\$1,354,288	\$258,693	\$591,521	\$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)	\$2,290,309	\$3,491,925	\$667,017	\$1,525,379	\$0
11. 2012 taxes receivable (taxes in process of collection 6/30/2013)(Line 2 less Line 10)	\$11,758	\$28,812	\$5,562	\$11,194	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2013 to 12-31-2014) (Line 3 x 75%)	\$94,961	\$145,231	\$27,744	\$63,384	\$0
Tax Collection Ratio (Jan, Mar, June)	93.989 %	93.682 %	93.673 %	93.771 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2013 tax dollars:	=	Jan. 20, 2014	52.000	Sept. 20, 2014	9.000
		Mar. 20, 2014	2.000	Oct. 31, 2014	1.000
		June 5, 2014	36.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.000		
3. 2013 General Fund Assessed Valuation	=		\$115,690,631	TOTAL	100.000
4. 2013-2014 Tax Levied (20 mills x 2013 General Fund Assessed Valuation***)	=		\$2,313,813		(Must total 100%)
5. 2013-2014 Est. Tax Levy to be received 1-1-2014 to 6-30-2014 (Line 2 x Line 4)	=		\$2,082,432		

*Amounts are available from the County Treasurer. **These Jan.-June, 2013 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.

2013-2014
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 6/30/2013 *	\$0	\$0	\$0	\$0
2. 2012 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, 2013 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2013 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2013 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. 2012 taxes receivable (taxes in process of collection 6/30/2013)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2013 to 12-31-2014) (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* 7/1/2013 to 6/30/2014	(13) <u>\$865,818</u>	Estimated Recreational Vehicle Property Tax* 7/1/2013 to 6/30/2014	(14) <u>\$18,879</u>	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2013 to 6/30/2014
			(15) <u>\$0</u>	
(17) 2011 DELINQUENT TAX PERCENTAGE				Estimated 16/20M Tax* 7/1/2013 to 6/30/2014
Percent Uncollected*	= <u>3.4100 %</u>			(16) <u>\$9,689</u>

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

**These Jan.-June, 2013 amounts are available from the County Treasurer. (Does not

2013-2014
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 6/30/2013 *	\$0	\$0	\$0	\$0	\$0
2. 2012 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, 2013 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2013 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2013 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. 2012 taxes receivable (taxes in process of collection 6/30/2013)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2013 to 12-31-2014) (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, 2013 amounts are available from the County Treasurer. (Does not

2013-2014
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 6/30/2013 *	\$0	\$0	\$0	\$0	\$0
2. 2012 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, 2013 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2013 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2013 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. 2012 taxes receivable (taxes in process of collection 6/30/2013)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2013 to 12-31-2014) (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, 2013 amounts are available from the County Treasurer. (Does not

KANSAS STATE BOARD OF EDUCATION

USD# 261

FORM 118

2013-2014 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>85.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>135.0</u> times .4 =	<u>54.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>139.0</u>
4. Estimated State Aid due from 7-1-2013 to 6-30-2014 (Line 3 x \$27,750)	<u>\$3,857,250</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>\$75,000</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>\$727,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u>\$0</u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$727,000</u>
16. Total Estimated Transportation Aid (7-1-2013 to 6-30-2014) (Line 15 x 80%)	<u>\$581,600</u>
17. Estimated Catastrophic State Aid (7-1-2013 to 6-30-2014)	<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) (7-1-2013 to 6-30-2014)	<u>\$0</u>
20. Total Estimated Special Education Aid (7-1-2013 to 6-30-2014) (Line 4+16+17+18+19)	<u>\$4,588,850</u>

**Form 148
2013-2014 Estimated
General Fund State Aid**

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

1. 2013-2014 General Fund Budget (Form 150, Line 21)	<u>\$31,705,718</u>
2. Estimated Local Effort	
a. 2013-2014 Tax Levy 1-1-2014 to 6-30-2014 (Form 110, Table I, Line 5)	<u>\$2,082,432</u>
b. 2013-2014 Tax in Process (Form 110, Line 11) (General Fund only)	<u>\$11,758</u>
c. 2013-2014 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>\$63,339</u>
d. 2013-2014 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2013-2014 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$0</u>
f. 2013-2014 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2013-2014 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2013 Unencumbered Cash Balance (General Fund)	<u>\$0</u>
i. 2013-2014 Special Education State Aid	<u>\$4,588,850</u>
j. Transfers From Authorized Funds (Code 06 Line 165)**	<u>\$0</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$6,746,379</u>
4. 2013-2014 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$24,959,339</u>

*ONLY deduct 70% of the estimated 2013-2014 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, 2013?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/2013	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk (K-12)	1,372,507	1,372,507	0	0
Bilingual Education	243,532	243,532	0	0
Contingency Reserve Fund	2,972,592	2,972,592	0	0
Driver Education	385,840	385,840	0	0
Parent Education Program	59,117	59,117	0	0
At-risk (4 Year Old)	437,927	437,927	0	0
Professional Development	338,110	338,110	0	0
Summer School	0	0	0	0
Virtual Education	0	0	0	0
Vocational Education	666,047	666,047	0	0
*Textbook and Student Material Revolving	612,339	612,339	0	0
*Special Education	3,144,181	3,144,181	0	0
TOTAL	\$10,232,192	\$10,232,192	\$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] \$1,766,350

- 3) The amount to be transferred to the general fund for the 2013-2014 school year is either the answer in question 1 column 4 or question 2 (whichever is lower).

This amount will be transferred to Line 20 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
2013-2014
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 21

1. Estimated 9-20-2013 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>5,050.0</u>
2. Estimated 9-20-2013 4yr old at risk FTE enrollment (e) (Must be approved.)(At-risk students count as .5 FTE)		=	<u>75.0</u>
	<u>75.0 + 0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2013 FTE Enrollment (Line 1 + Line 2)		=	<u>5,125.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2013 FTE enrollment (from line 3)	<u>5,125.0 x 0.035040</u> factor (from Table II or pages 5, 6)	=	<u>179.6</u>
5. Estimated weighted bilingual education enrollment. 9-20-2013 bilingual FTE (a)	<u>52.5000 + 0.0000</u> (Table IV, Line 5) x 0.395	=	<u>20.7</u>
6. Estimated weighted vocational education enrollment. 9-20-2013 vocational education FTE(b)	<u>141.6667 + 0.0000</u> (Table IV, Line 6) x 0.5	=	<u>70.8</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2013	<u>2,500 + 0</u> (Table IV, Line 7) x 0.456	=	<u>1,140.0</u>
8. Estimated High At-Risk Weighting.			
District's calculated free lunch percentage for current year:			
(Comes from Table VI, Line 1)	48.80%		
District's calculated students per square mile:			
Line 3 / square miles in district = 5125 / 36 =	142.4		
a. Number of students eligible for free lunch (at least 50%)	(2500+0) x 0.105	=	<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(2500+0) x 0.105	=	<u>0.0</u>
c. Number of students eligible for free lunches (35-49.99%)	(2500+0) x (0.488-0.3500) x 0.7	=	<u>241.5</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (<u>198 x 0.0465</u>)	=	<u>9.2</u>
10. Estimated weighted FTE for new facilities. 9-20-2013 enrollment of students attending a new facility (d)	<u>0.0 + 0.0</u> (Table IV, Line 9) x 0.25	=	<u>0.0</u>
11. Estimated weighted FTE for transportation. (Table III, Line 5)		=	<u>278.6</u>
12. Estimated weighted FTE virtual enrollment. (Table V, Line 4)		=	<u>0.0</u>
13. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0 ÷ \$3,838</u>	=	<u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>4,588,850 ÷ \$3,838</u>	=	<u>1,195.6</u>
15. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0 ÷ \$3,838</u>	=	<u>0.0</u>
16. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
17. Estimated 2013-2014 operating budget. (Lines 3 through 16)	<u>8,261.0 x \$3,838</u>	=	<u>\$31,705,718</u>
18. Estimated Cost of Living weighting	<u>\$0 ÷ \$3,838</u>	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
19. Estimated 2013-2014 operating budget. (Include Cost of Living and FHSU)	<u>8,261.0 x \$3,838</u>	=	<u>\$31,705,718</u>
20. Amount to transfer to General Fund (Form 149, Line 3).		=	<u>\$0</u>
21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20)		=	<u>\$31,705,718</u>

Local Option Budget -- See Form 155

22. Estimated 2013-2014 LOB General Fund budget (excludes FHSU weighting & includes higher of 2008-09 Spec Ed or current year Spec Ed)			
(Lines 3 through 13 + 15 + 18) = 7065.4 x \$4,433 = \$31320918 +	<u>4,588,850</u> (Spec Ed)	=	<u>\$35,909,768</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 9-20-2013 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{315.0}{6} = 52.5000$ (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 9-20-2013 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{850.0}{6} = 141.6667$ (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.
- (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).
- (g) 2012-2013 Non Proficient students (excluding free students).
- (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, 2012, FTE and February 20, 2013 FTE enrollment (Excludes 4 yr old at risk students.) = 4,996.6
2. September 20, 2013, FTE enrollment (Excludes 4 yr old at risk students.) = 5,050.0
3. 3 YR AVG FTE: $\left(\frac{4,886.6}{(9/20/2011 \text{ FTE})^*} + \frac{4,996.6}{(\text{line 1})} \right) \div 3 = \frac{5,050.0}{(\text{line 2})} \div 3 = \frac{4,977.7}{(\text{goes to line 3})}$ = 4,977.7
- * Excludes 4 yr old at risk students, but includes 2/20/2012 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.) = 5,050.0

TABLE II
Low and High Enrollment Weighting Factor

Enrollment of District

0 - 99.9	1.014331
100 - 299.9	$\frac{\{[7337 - 9.655 (E - 100)]\} \div 3642.4}{-1}$
300 - 1,621.9	$\frac{\{[5406 - 1.237500 (E - 300)]\} \div 3642.4}{-1}$
1622 and over	0.03504

'E' is 9-20-2013 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

$\frac{\{[5406 - 1.237500 (954.0 - 300)]\} \div 3642.4}{-1}$
 $\frac{\{[5406 - 1.237500 (654.0)]\} \div 3642.4}{-1}$
 $\frac{\{[5406 - 809.325]\} \div 3642.4}{-1}$
 $\frac{\{4597.675\} \div 3642.4}{-1}$
 1.261991-1
 0.261991

FOR COMPUTED FACTORS
 SEE 2013-2014 LOW ENROLLMENT
 AND HIGH ENROLLMENT FACTOR
 TABLE (PAGES 5 AND 6)

TABLE III
Transportation Weighting

1. Area of district in square miles 9-20-2013. = 36.0
2. All public pupils transported or for whom transportation is being made available 9-20-2013 who reside in the district 2.5 miles or more (Estimated) $\frac{1,860.0}{36.0} + \frac{0.0}{(\text{Table IV})} = \frac{51.67}{(\text{Line 8})}$ = 1,860.0
3. Index of density = Line 2 $\frac{1,860.0}{36.0}$ divided by Line 1 = 51.67
4. Using index of density (Line 3), determine transportation weighting factor. = 0.1498
5. Estimated weighted FTE for transportation. 9-20-2013 number of resident students over 2.5 miles (line 2) $\frac{1,860.0}{0.1498}$ factor (Line 4) (to Line 11, Page 1) = 278.6

TABLE IV
House Bill 2059 - Military Provision

USD# 261

1. Estimated Adjusted 9-20-2013 FTE (Table 1, Line 4, Form 150)		=	<u>5,050.0</u>
2. Estimated 2-20-2014 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2013 (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 2013-2014 (Line 1 + Line 2) to Line 1, Form 150		=	<u>5,050.0</u>

Number of students in Line 2 with the following weighting factors:

4. Estimated 2-20-2014 4yr old FTE (add to Line 2, Form 150)		=	<u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2014 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. 2-20-2014 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 2-20-2014 <u>0</u> x 0.456 (add to Line 7, Form 150)		=	<u>0.0</u>
8. Estimated 2-20-2014 FTE of new students of military families, not enrolled on 9-20-2013 transported or for whom transportation is being made available 2-20-2014 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 2-20-2014 FTE for New Facilities (d) (add to Line 10, 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 2-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (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 2-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (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.

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

1. Estimated 9/20/2013 FTE Virtual Enrollment	<u>0.0</u> X	1.05	=	<u>0.0</u>
2. Estimated Non-Proficient* Virtual Students (headcount)	<u>0</u> X	0.25	=	<u>0.0</u>
3. 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>
4. Estimated Weighted FTE Virtual Enrollment				<u>0.0</u>

* This provision applies to pupils that would qualify for paid or reduced priced lunches, and did not meet proficient in Math or Reading State Assessments in the prior year. The virtual school must have a virtual at-risk pupil assistance plan on file with KSDE.

** 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 8)
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = 2500 + 0 / 5125 = **48.80%** = 48.80%
2. District's calculated free lunch percentage for the prior year (info only) = 46.10%

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 2013-14 and have constructed an entirely new facility or an addition to an existing facility.

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:		$281.5 \times 0.25 = 70.4 \times \$3838 = \$270195$

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: $73.3 \times 0.25 = 18.3 \times \$3838 = \$70235$

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.

FORM 155
2013-2014 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2012-2013 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 2013-2014 school year
to exceed 30%. (1% limit) School year it expires %
4. Max LOB percentage authority with election to exceed 30% (Lines 1+2 OR Lines 1+3) (Max 31%) = 30.00 %
5. COMPUTED LOB FOR 2013-2014
(2013-2014 LOB Base General Fund \$ 35,909,768 X Line 4) \$ 10,772,930
6. ADOPTED LOB FOR 2013-2014 IF LESS THAN Line 5..... \$

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE
2013-2014

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 7-1-2013 to 6-30-2014
LUNCHES									
Paid Elem	1.	100,000	.4975	\$49,750	.0400	\$4,000	1.95	\$195,000	\$248,750
Jr. High	2.	100,000	.4975	\$49,750	.0400	\$4,000	2.15	\$215,000	\$268,750
Sr. High	3.	75,000	.4975	\$37,313	.0400	\$3,000	2.30	\$172,500	\$212,813
Free	4.	295,000	3.0875	\$910,813	.0400	\$11,800			\$922,613
Reduced	5.	65,000	2.6875	\$174,688	.0400	\$2,600	0.40	\$26,000	\$203,288
Adult	6.	4,935					3.30	\$16,286	\$16,286
TOTAL	7.	639,935		\$1,222,314		\$25,400		\$624,786	\$1,872,500
BREAKFAST									
Paid Elem	8.	26,677	.2700	\$7,203			1.15	\$30,679	\$37,882
Jr. High	9.	4,036	.2700	\$1,090			1.15	\$4,641	\$5,731
Sr. High	10.	3,099	.2700	\$837			1.15	\$3,564	\$4,401
Free	11.	122,871	1.5500	\$190,450					\$190,450
Reduced	12.	17,822	1.2500	\$22,278			0.30	\$5,347	\$27,625
Adult	13.	840					1.75	\$1,470	\$1,470
TOTAL	14.	175,345		\$221,858				\$45,701	\$267,559
SNACKS									
Paid Elem	15.		.0700	\$0				\$0	\$0
Jr. High	16.		.0700	\$0				\$0	\$0
Sr. High	17.		.0700	\$0				\$0	\$0
Free	18.		.7800	\$0				\$0	\$0
Reduced	19.		.3900	\$0			0.15	\$0	\$0
Adult	20.							\$0	\$0
TOTAL	21.	0		\$0				\$0	\$0
KINDERGARTEN MILK									
Paid	22.		.1925	\$0				\$0	\$0
Free-Avg Dealer Cost	23.			\$0				\$0	\$0
TOTAL	24.	0		\$0				\$0	\$0
OTHER CASH									
Sales/Income	25.	XXXXXXXXXX		XXXXXXXXXXXXXX			XXXXXXX		\$0
12 Months Total Income	26.	XXXXXXXXXX		\$1,444,172		\$25,400		\$670,487	\$2,140,059

KANSAS STATE DEPARTMENT OF EDUCATION

USD# _____ 261

2013-2014
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, 2013 to December 31, 2013

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 2012-2013 School Year Until March, 2014. For new levies made in 2013-2014
revenues will not be received until March, 2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011 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)	\$0	0.00%	XXXXXXXXXXXX	28.49%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,490,626	60.56%	\$351,307	43.31%	\$7,660	\$0	\$3,932
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$534,401	9.27%	\$53,775	6.63%	\$1,173	\$0	\$602
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,738,655	30.17%	\$175,016	21.57%	\$3,816	\$0	\$1,959
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	\$5,763,682	100.00% (c)	\$580,098 (e)	100.00% (c)	\$12,649 (e)	\$0 (e)	\$6,492 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2013-2014.
- (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 2011 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
2013-2014
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, 2014, to June 30, 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 2012-2013 School Year Until March, 2014. For new levies made in 2013-2014
revenues will not be received until March, 2015

	(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)	\$0	0.00%	XXXXXXXXXXXX	28.66%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,520,737	61.45%	\$175,575	43.83%	\$3,828	\$0	\$1,965
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$672,579	11.74%	\$33,544	8.37%	\$731	\$0	\$375
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,536,573	26.82%	\$76,630	19.13%	\$1,671	\$0	\$857
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)	\$285,720 (e)	100.00% (c)	\$6,230 (e)	\$0 (e)	\$3,197 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2013-2014.
- (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 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

FORM 195

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

**ESTIMATED STATE AID
2013-2014**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2013 to 6/30/2014 (12 mo.) (No. of driver ed.
pupils completing program 250 x \$115) = \$28,750

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2013 to 6/30/2014 (12 mo.) (No. of motorcycle
safety pupils completing program 0 x \$55) = \$0

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2012-13 = \$2,931,335

2. Est. increase due to KPERS rate (Line 1 x 11.00%) = \$322,447

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 X % of salary increase and added staff 7.50 %) = \$219,850

4. Est. KPERS State Aid for 2013-14 (Line 1 + Line 2 + Line 3) = \$3,473,632

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 239

2013-2014

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>\$10,772,930</u>
2. Estimated supplemental general state aid.			
Line 1	<u>\$10,772,930</u>	x factor	<u>0.7596</u> Pro-rated 78%
			(see table below)
		=	<u>\$6,382,832</u>
3. Less prior year overpayment		-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)		=	<u>\$6,382,832</u>

FORM 241

BOND AND INTEREST FUND #1

2013-2014

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bonds Issued Prior to 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 2013-2014 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4300</u>	(see table below)	= <u>\$0</u>
4. Less prior year overpayment		-	<u> </u>
5. Less transfer from LOB		-	<u> </u>
6. Estimated bond and interest fund state aid payment		=	<u>\$0</u>
(July 1, 2013 through June 30, 2014) (Line 3 - (Line 4 + Line 5))			

FORM 242

BOND AND INTEREST FUND #1

2013-2014

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 2013-2014 bond and interest fund payments		=	<u>\$4,350,416</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>0.6300</u>	(see table below)	= <u>\$2,740,762</u>
4. Less prior year overpayment		-	<u> </u>
5. Less transfer from LOB		-	<u> </u>
6. Estimated bond and interest fund state aid payment		=	<u>\$2,740,762</u>
(July 1, 2013 through June 30, 2014) (Line 3 - (Line 4 + Line 5))			

2013-14 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)

2013-2014 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	Mr. 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

This year Haysville USD 261 has been able to accomplish extraordinary things. The District's Strategic Plan includes five goal areas: 1. Student Learning and Success, 2. To Recruit, Develop and Retain a Highly Effective Workforce, 3. Facilities and Infrastructure, 4. Community Partnerships, and 5. Pursue and Develop Financial Resources.

The Student Learning and Success Strategic Goal Team provided leadership to support the planning and implementation of the International Baccalaureate program at Campus High School. Teachers and administrators were introduced to new College and Career Readiness Standards. A team began considering a new approach to teaching students in grades PK-1. All teachers and administrators received training in Capturing Kids Hearts. Several Bring Your Own Device (BYOD) pilot programs were started throughout the district. The members of the Guiding Coalition continued their leadership work. In addition, Professional Learning 4 Leaders got off to a great start. The Coaching Leadership Academy was established and 24 district head coaches attended. The administrative team participated in a book study and attended a "Leadership Coaching for Results" seminar. A Kansas Teacher of the Year candidate was named to the KTOY Leadership Team as a result of being a Regional Finalist. Several student groups attended national competitions and one student was a national champion. Nelson Elementary School was named a National Distinguished Title I School. School in the district received 42 Standard of Excellence Awards. The high school student council was named a Council of Excellence and its sponsor was named State Sponsor of the Year.

The Recruitment, Development and Retention Strategic Goal Team was able to achieve a large number of its objectives. The team was instrumental in creating a new district logo. In addition, a recruitment display was placed at Town West Mall. All district special education and Title I paraprofessionals earned the distinction of "highly qualified". Work has begun on the creation of new evaluation documents for teachers and principals. We continued to provide training for inexperienced and experienced substitute teachers. A climate survey was administered in each of our school buildings and results were shared with staff members. Monthly "Fun Days" were conducted in order to boost morale. The district was able to provide raises.

The Facilities and Infrastructure Strategic Goal Team accomplished much over the past year. The Johnson Controls Energy Savings Performance Contract Projects was completed and resulted in \$107,160 in savings. The district wide energy conservation program has saved the district \$4.1 million over the past ten years. Numerous improvements were made in the area of safety and security. The District Crisis Team continues to serve as a model for all school districts. Facilities throughout the district were improved and upgraded. The wireless network was upgraded to provide support for the BYOD Program. In addition, preparations are being made to replace all certified staff laptop computers. New library software was purchased to unify the system throughout the district.

The Community Partnership Strategic Goal Team achieved many of its objectives. Students and staff donated time, talent, materials and funds to work in partnership to make the community better. The school district and the city work together on numerous projects and activities. Many

staff members serve on community boards such as Haysville Forward, City Council, Chamber of Commerce, Planning Commission, Pride, and the Historic District Committee. The community is able to rent school facilities for a variety of uses. The Learning Center provides seminars for our employees and employees of other districts. This past year two of our teachers received KAKE Golden Apple Awards. In addition, the district won the Kansas Association of School Boards Publication Contest for the third year in a row.

The Pursue and Develop Financial Resources Strategic Goal Team has been able to implement create way to enhance funding through the Limited Open Enrollment Program. In addition, the QZAB Program has helped the district improve its facilities at a very low cost.

Challenges

Lack of funding continues to be the biggest challenge facing the district. Between the General Fund, Local Option Budget Fund and Capital Outlay Fund, the Legislature has underfunded our district by over \$8,000,000 each year. Despite this, the staff has been able to rally and provide a high quality education to all students.

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 and to \$3,838 in 2013-14. 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 2013-14 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 2013-14 vs. 2012-13 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 at the re-opening of negotiations.

The 2013-14 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 50 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 and expenditures per pupil. This is the result of an increase cost of education being pushed onto the local tax base by the Kansas legislators.

Looking toward 2013-14, 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 \$3,838 because of the impact it would have had on local taxpayers. Our own SG fund continues to be impacted from a local tax standpoint as the State of Kansas is continuing to not fully fund the state aid portion of the SG Fund. USD 261 is a 75.96% state aid district, but the State is

only funding that at a 78% proration which means the local taxpayer must pick up a greater share of the funding of the SG Fund (LOB).

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 down by 2% this past year due to the cuts from the State of Kansas. The 2013-14 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 2013-14 budget reflects a slight increase as demands on student support continue to grow based on diverse needs of our students. We continue to strive to be conservative in our spending in anticipation of a couple of more years with State financing of K-12 education difficulties.

9. General Administration Expenditures (2300)

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

10. School Administration Expenditures (2400)

School administration expenditures decreased slightly this past year, reflective of the overall decline in school finance dollars. 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 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 2013-14 budget reflects a level status of expenditures as the recent capital improvements helped elevate grown structural needs.

12. Transportation Expenditures (2700)

Expenditures for student transportation show a slight increase in comparison from previous years. The growing need combined with the increase cost of maintenance contribute the increase in costs 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 up slightly compared to the prior year and are projected to increase in the 2013-2014 school year. Budgeted costs are up, but just for budgeting reasons with the greatest increase in Capital Outlay, although the increased amount there is not truly expected to be spent.

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 2012-13 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.

16. Debt Services (5000)

Debt Service decreased slightly as the district was trying to keep the mill levy increase down two years ago. 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 a year ago to compensate for the payments on the QZABs.

17. Miscellaneous Information – Transfers

Transfers were slightly up in 2012-13 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 7%.

18. Miscellaneous Information Unencumbered Cash Balance by Fund

Do to the measures taken by the district and its employees in 2012-13 the unencumbered cash balances rose for July 1, 2012. This is in anticipation of further cuts in State funding over the next two fiscal years.

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 2013-14.

21. Miscellaneous Information Mill Rates by Fund

Please note the requested 0.474 mill levy decrease for 2013-14.

We are increased Capital Outlay mill levy last year. As we get further out from the previous bonds the needs for capital improvements will continue to increase. We will need to start the come back up toward the 8 mill maximum over the next few years if we want to maintain the facilities and equipment of the district to the level they should be maintained. Historically, we have tried to keep the mill levy increase as flat as possible. It has gone up as the district started paying on the new bonds and has continued to rise as those bond payments have increased.

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 six 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)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/dec	2013-2014 Budget	% of Tot	% inc/dec
Instruction	28,335,489	52%	27,889,123	51%	-2%	30,302,438	50%	9%
Student Support Services	4,289,491	8%	4,197,955	8%	-2%	5,475,369	9%	30%
Instructional Support Services	3,097,079	6%	3,339,524	6%	8%	3,165,335	5%	-5%
General Administration	920,205	2%	920,476	2%	0%	1,281,979	2%	39%
School Administration (Building)	2,697,363	5%	2,545,977	5%	-6%	2,934,738	5%	15%
Operations & Maintenance	3,919,987	7%	4,701,422	9%	20%	4,680,028	8%	0%
Transportation	2,121,304	4%	2,341,216	4%	10%	2,571,657	4%	10%
Food Services	2,153,940	4%	2,240,212	4%	4%	2,803,504	5%	25%
Capital Improvements	429,947	1%	564,737	1%	31%	1,520,000	2%	169%
Debt Services	4,686,770	9%	4,626,529	8%	-1%	4,750,416	8%	3%
Other Costs	1,362,817	3%	1,567,555	3%	15%	1,711,304	3%	9%
Total Expenditures*	54,014,392	100%	54,934,726	100%	2%	61,196,768	100%	11%
Amount per Pupil	\$10,771		\$10,954		2%	\$12,118		11%
Current Expenditures**	48,318,173	100%	49,111,648	100%	2%	53,766,352	100%	9%
Amount per Pupil	\$9,635		\$9,793		2%	\$10,647		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	28,136,091	52%	27,732,318	50%	-2%	30,002,438	49%	-1%
Instruction*** (Current Expenditures)	28,136,091	58%	27,732,318	56%	-2%	30,002,438	56%	0%

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

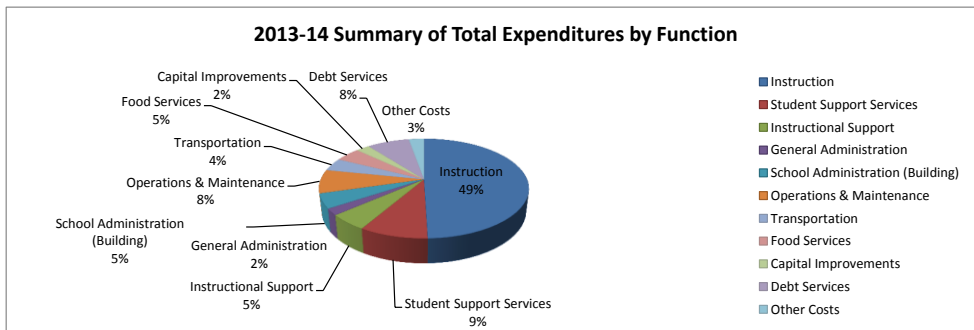
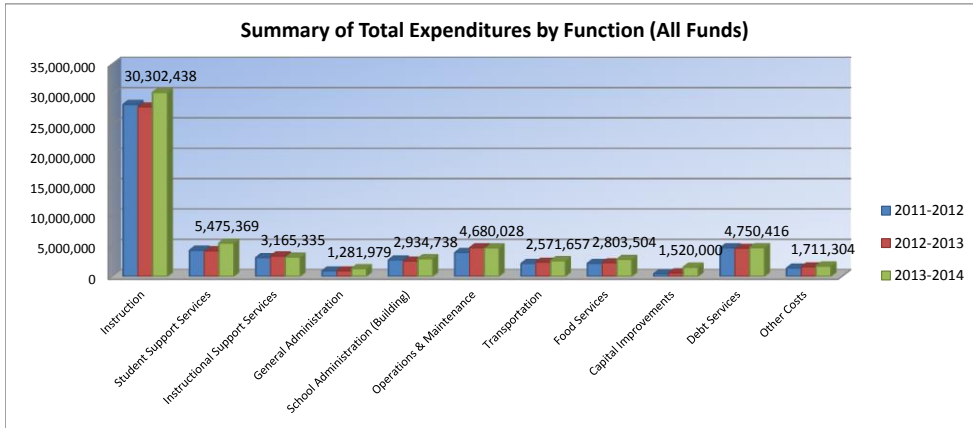
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

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

Further definition of what goes into each category:

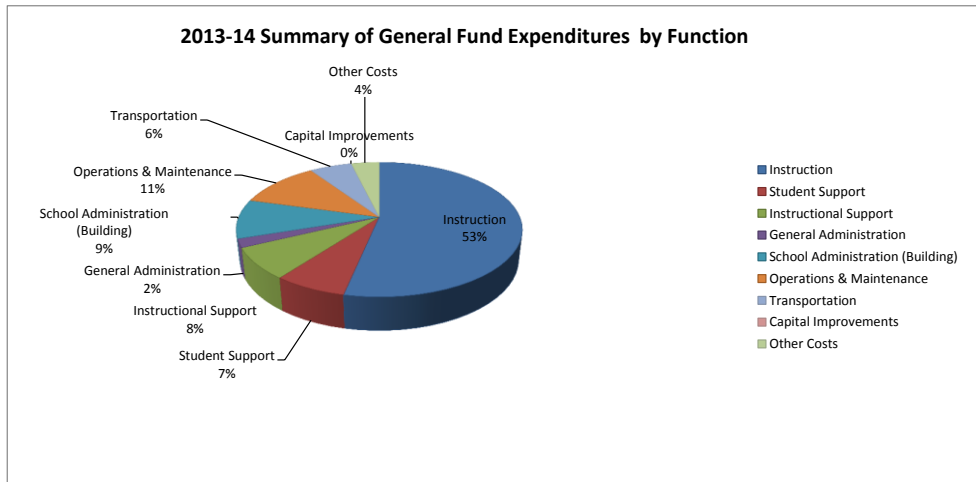
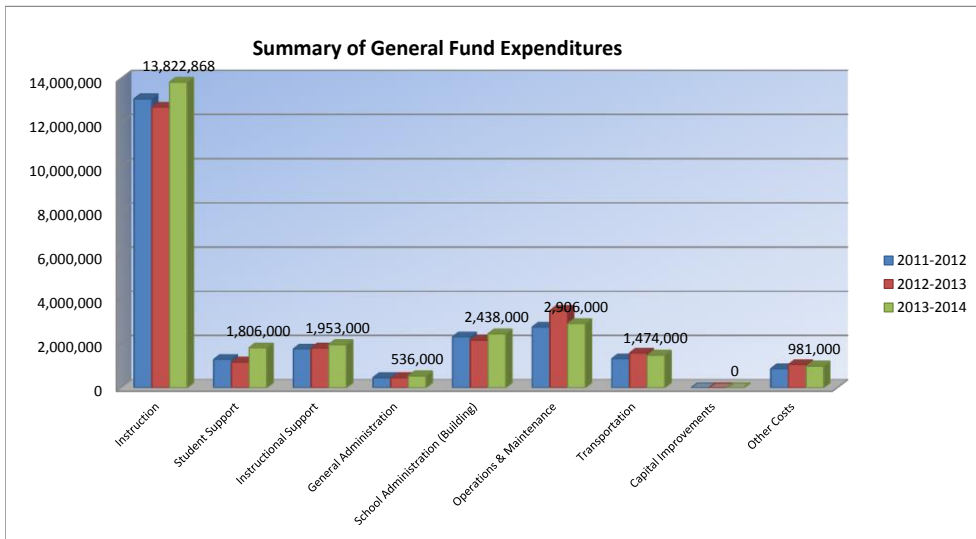
- Instruction - 1000
- Student Support Services - 2100
- Instructional Support Services - 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Transportation - 2700
- Food Service - 3100
- Other Costs - 2500/2900 and 3300
- Capital Improvements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



**Summary of General Fund Expenditures
by Function**

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	13,074,473	55%	12,693,747	52%	-3%	13,822,868	53%	9%
Student Support	1,281,007	5%	1,159,561	5%	-9%	1,806,000	7%	56%
Instructional Support	1,752,687	7%	1,799,178	7%	3%	1,953,000	8%	9%
General Administration	456,192	2%	454,935	2%	0%	536,000	2%	18%
School Administration (Building)	2,300,790	10%	2,156,038	9%	-6%	2,438,000	9%	13%
Operations & Maintenance	2,741,960	12%	3,487,224	14%	27%	2,906,000	11%	-17%
Transportation	1,311,422	6%	1,566,885	6%	19%	1,474,000	6%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	861,762	4%	1,048,054	4%	22%	981,000	4%	-6%
Total Expenditures	23,780,293	100%	24,365,622	100%	2%	25,916,868	100%	6%
Amount per Pupil	\$4,742		\$4,859		2%	\$5,132		6%

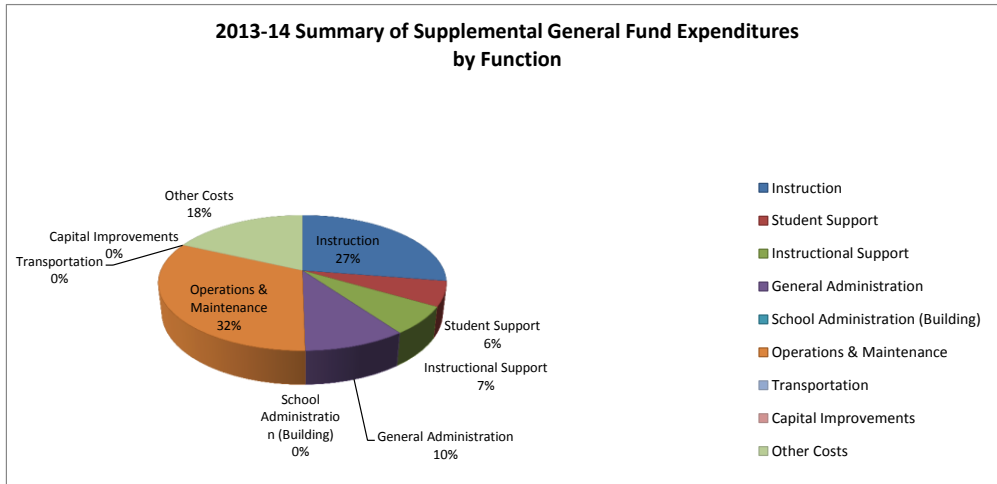
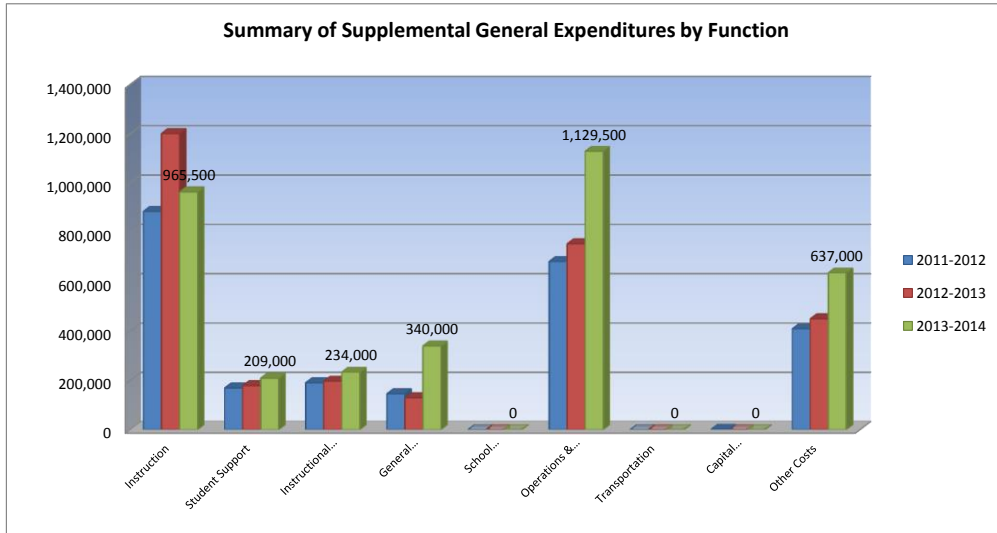
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



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

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	886,468	36%	1,201,797	41%	36%	965,500	27%	-20%
Student Support	169,326	7%	178,602	6%	5%	209,000	6%	17%
Instructional Support	190,795	8%	196,991	7%	3%	234,000	7%	19%
General Administration	145,957	6%	129,666	4%	-11%	340,000	10%	162%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	683,394	27%	754,760	26%	10%	1,129,500	32%	50%
Transportation	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	1,738	0%	0	0%	-100%	0	0%	0%
Other Costs	409,673	16%	450,273	15%	10%	637,000	18%	41%
Total Expenditures	2,487,351	100%	2,912,089	100%	17%	3,515,000	100%	21%
Amount per Pupil	\$496		\$581		17%	\$696		20%

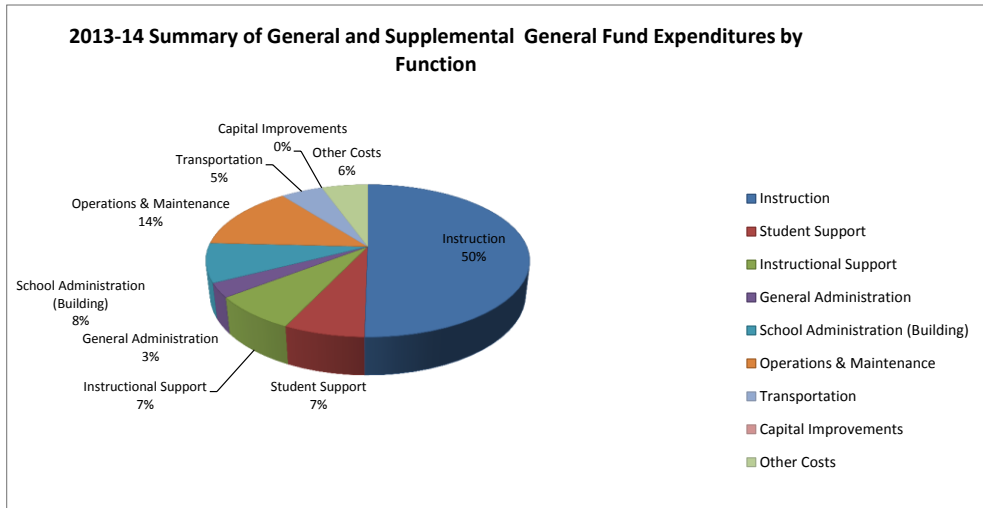
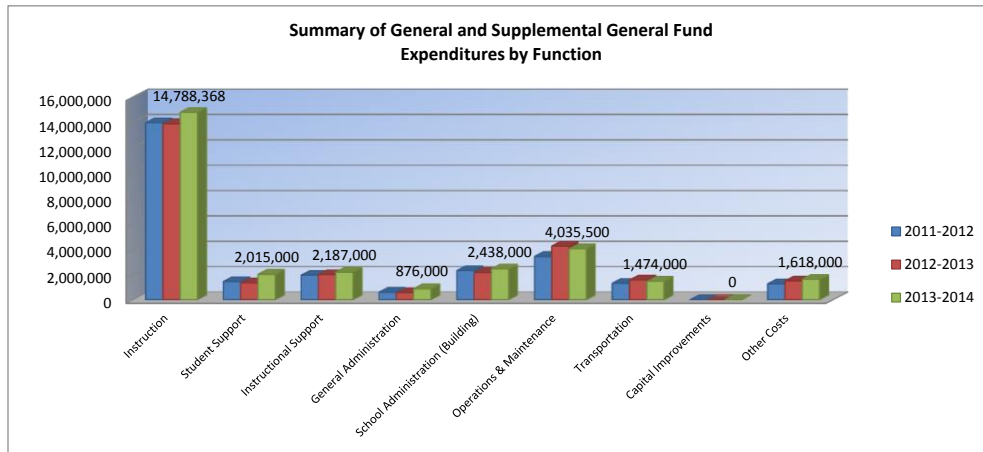
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



Summary of General and Supplemental General Fund Expenditures by Function

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/dec	2013-2014 Budget	% of Tot	% inc/dec
Instruction	13,960,941	53%	13,895,544	51%	0%	14,788,368	50%	6%
Student Support	1,450,333	6%	1,338,163	5%	-8%	2,015,000	7%	51%
Instructional Support	1,943,482	7%	1,996,169	7%	3%	2,187,000	7%	10%
General Administration	602,149	2%	584,601	2%	-3%	876,000	3%	50%
School Administration (Building)	2,300,790	9%	2,156,038	8%	-6%	2,438,000	8%	13%
Operations & Maintenance	3,425,354	13%	4,241,984	16%	24%	4,035,500	14%	-5%
Transportation	1,311,422	5%	1,566,885	6%	19%	1,474,000	5%	-6%
Capital Improvements	1,738	0%	0	0%	-100%	0	0%	0%
Other Costs	1,271,435	5%	1,498,327	5%	18%	1,618,000	5%	8%
Total Expenditures	26,267,644	100%	27,277,711	100%	4%	29,431,868	100%	8%
Amount per Pupil	\$5,238		\$5,439		4%	\$5,828		7%

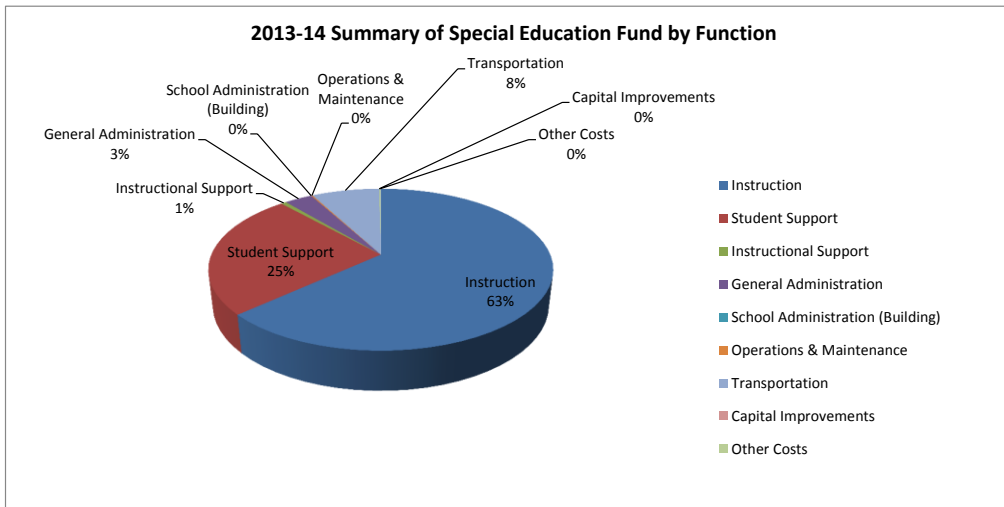
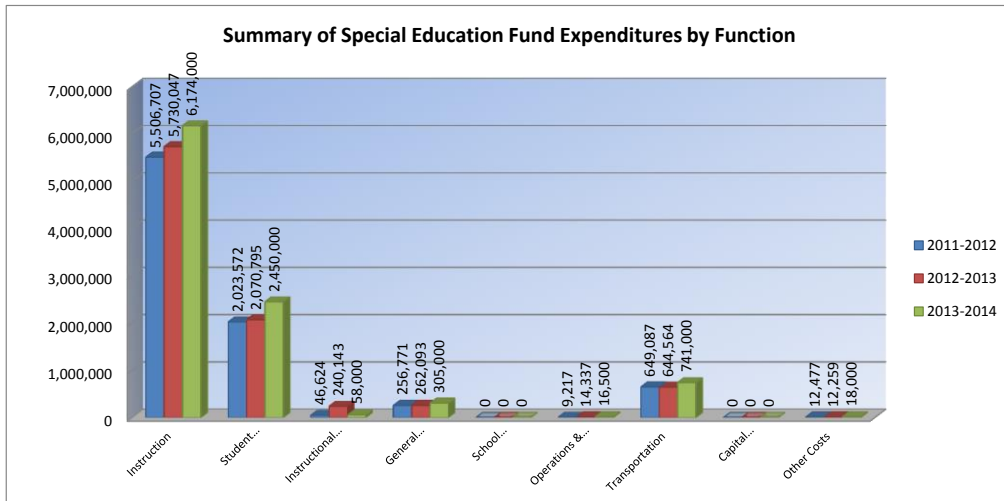
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund
by Function**

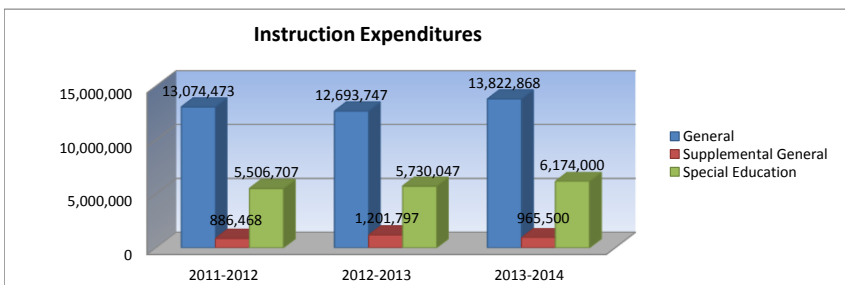
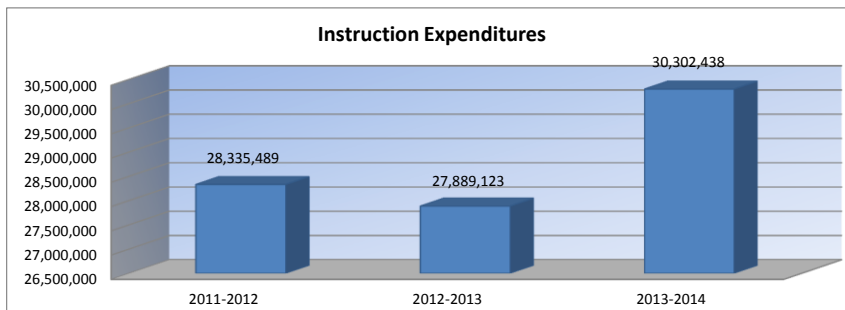
	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	5,506,707	65%	5,730,047	64%	4%	6,174,000	63%	8%
Student Support	2,023,572	24%	2,070,795	23%	2%	2,450,000	25%	18%
Instructional Support	46,624	1%	240,143	3%	415%	58,000	1%	-76%
General Administration	256,771	3%	262,093	3%	2%	305,000	3%	16%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	9,217	0%	14,337	0%	56%	16,500	0%	15%
Transportation	649,087	8%	644,564	7%	-1%	741,000	8%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	12,477	0%	12,259	0%	-2%	18,000	0%	47%
Total Expenditures	8,504,455	100%	8,974,238	100%	6%	9,762,500	100%	9%
Amount per Pupil	\$1,696		\$1,789		6%	\$1,933		8%

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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	13,074,473	12,693,747	-3%	13,822,868	9%
Federal Funds	569,815	559,741	-2%	580,902	4%
Supplemental General	886,468	1,201,797	36%	965,500	-20%
At Risk (4yr Old)	381,803	413,217	8%	447,500	8%
At Risk (K-12)	3,929,412	4,185,374	7%	4,842,500	16%
Bilingual Education	187,427	185,986	-1%	254,250	37%
Virtual Education	0	0	0%	0	0%
Capital Outlay	199,398	156,805	-21%	300,000	91%
Driver Education	18,569	45,166	143%	84,500	87%
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	5,506,707	5,730,047	4%	6,174,000	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	471,046	479,166	2%	600,000	25%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	2,195,295	1,882,210	-14%	2,230,418	18%
Contingency Reserve	0	0	0%		
Text Book & Student Material	731,850	114,646	-84%		
Activity Fund	183,226	241,221	32%	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	28,335,489	27,889,123	-2%	30,302,438	9%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	5,650	5,561	-2%	6,000	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	28,335,489	27,889,123	-2%	30,302,438	9%



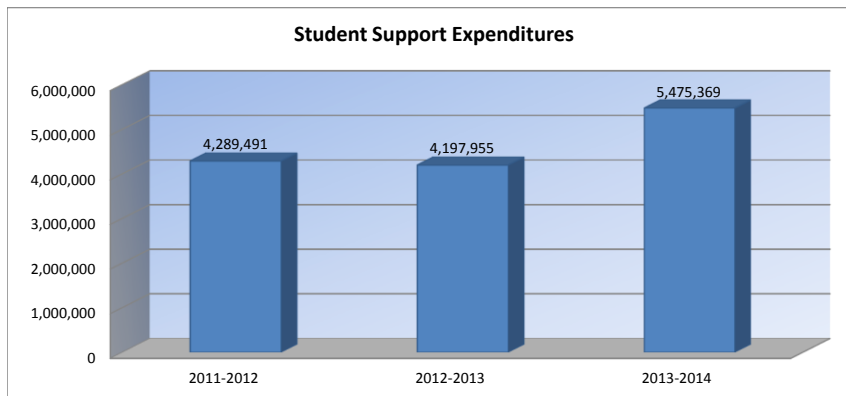
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*Enrollment (FTE) includes the 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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	1,281,007	1,159,561	-9%	1,806,000	56%
Federal Funds	319,123	323,500	1%	262,000	-19%
Supplemental General	169,326	178,602	5%	209,000	17%
At Risk (4yr Old)	473	549	16%	1,100	100%
At Risk (K-12)	10,079	40	-100%	10,100	25150%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	200,000	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	209,662	228,056	9%	256,500	12%
Summer School	0	0	0%	0	0%
Special Education	2,023,572	2,070,795	2%	2,450,000	18%
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	276,249	236,852	-14%	280,669	18%
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	4,289,491	4,197,955	-2%	5,475,369	30%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	855	837	-2%	1,084	30%
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	4,289,491	4,197,955	-2%	5,475,369	30%
Amount per Pupil	\$878	\$840	-4%	\$1,084	29%



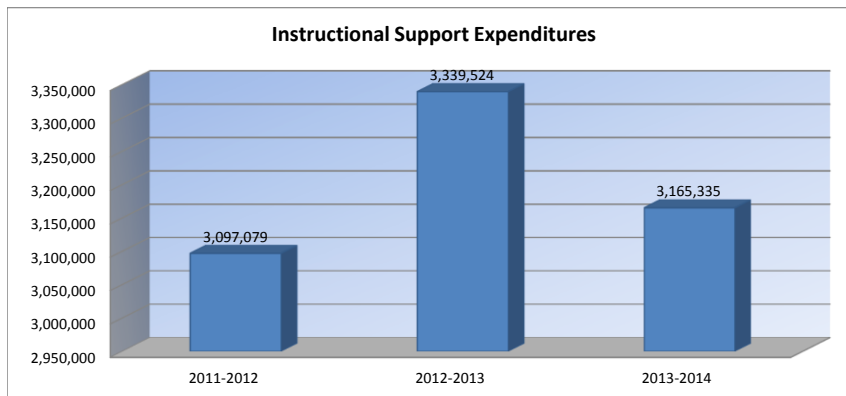
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Instructional Support Expenditures (2200)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	1,752,687	1,799,178	3%	1,953,000	9%
Federal Funds	201,044	201,774	0%	151,500	-25%
Supplemental General	190,795	196,991	3%	234,000	19%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	220,716	156,371	-29%	230,500	47%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	235,789	332,821	41%	200,000	-40%
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	83,657	84,201	1%	165,000	96%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	46,624	240,143	415%	58,000	-76%
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	170,605	146,274	-14%	173,335	19%
Contingency Reserve	0	0	0%		
Text Book & Student Material	195,162	181,771	-7%		
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	3,097,079	3,339,524	8%	3,165,335	-5%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	618	666	8%	627	-6%
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	3,097,079	3,339,524	8%	3,165,335	-5%
Amount per Pupil	\$618	\$666	8%	\$627	-6%



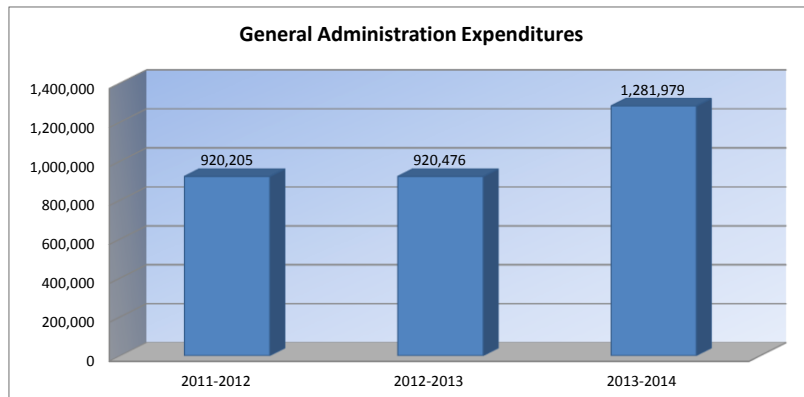
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	456,192	454,935	0%	536,000	18%
Federal Funds	552	0	-100%	2,000	0%
Supplemental General	145,957	129,666	-11%	340,000	162%
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	12,526	32,450	159%	50,000	54%
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	256,771	262,093	2%	305,000	16%
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	48,207	41,332	-14%	48,979	19%
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	920,205	920,476	0%	1,281,979	39%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	183	184	0%	254	38%
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	920,205	920,476	0%	1,281,979	39%



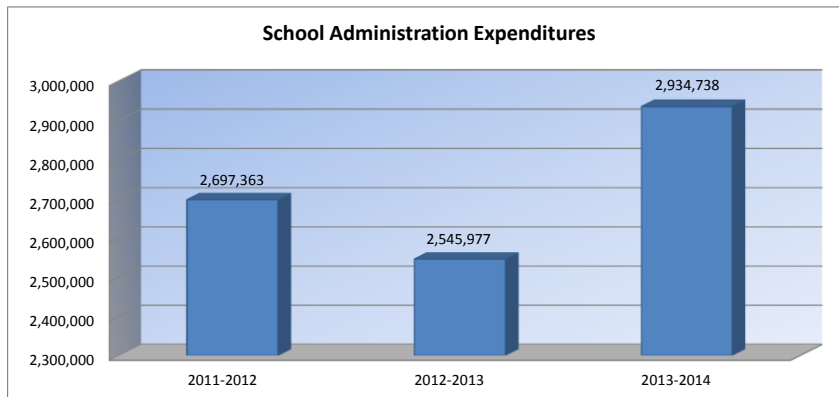
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	2,300,790	2,156,038	-6%	2,438,000	13%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	33,216	34,466	4%	46,500	35%
At Risk (K-12)	121,981	148,521	22%	205,000	38%
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	241,376	206,952	-14%	245,238	18%
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	2,697,363	2,545,977	-6%	2,934,738	15%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	538	508	-6%	581	14%
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	2,697,363	2,545,977	-6%	2,934,738	15%



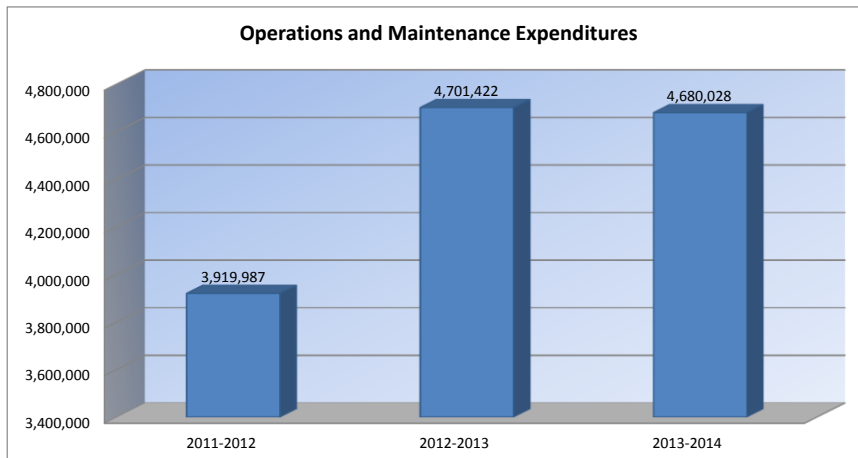
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	2,741,960	3,487,224	27%	2,906,000	-17%
Federal Funds	0	0	0%	0	0%
Supplemental General	683,394	754,760	10%	1,129,500	50%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	129,891	128,294	-1%	150,500	17%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	112,772	108,623	-4%	200,000	84%
Driver Training	6,505	5,629	-13%	37,500	566%
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	9,217	14,337	56%	16,500	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	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	236,248	202,555	-14%	240,028	19%
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	3,919,987	4,701,422	20%	4,680,028	0%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	782	937	20%	927	-1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,919,987	4,701,422	20%	4,680,028	0%



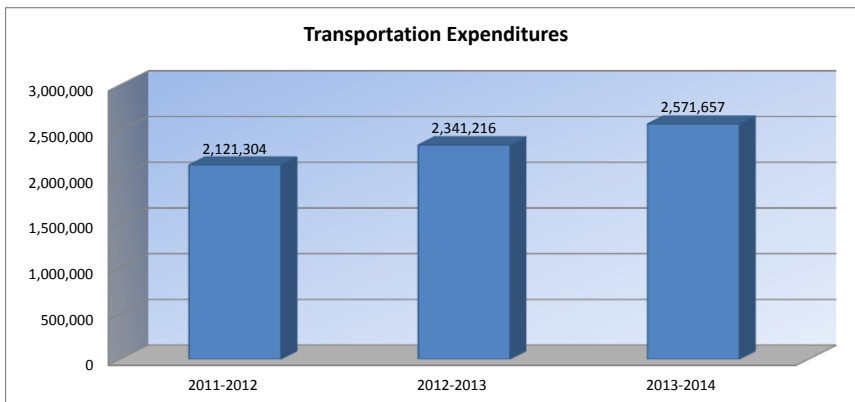
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transportation Expenditures (2700)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	1,311,422	1,566,885	19%	1,474,000	-6%
Federal Funds	20,841	26,406	27%	29,000	10%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	43	0	-100%	0	0%
At Risk (K-12)	10,827	9,558	-12%	16,500	73%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	19,678	0	-100%	200,000	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	649,087	644,564	-1%	741,000	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	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	109,406	93,803	-14%	111,157	19%
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	2,121,304	2,341,216	10%	2,571,657	10%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	423	467	10%	509	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	2,121,304	2,341,216	10%	2,571,657	10%



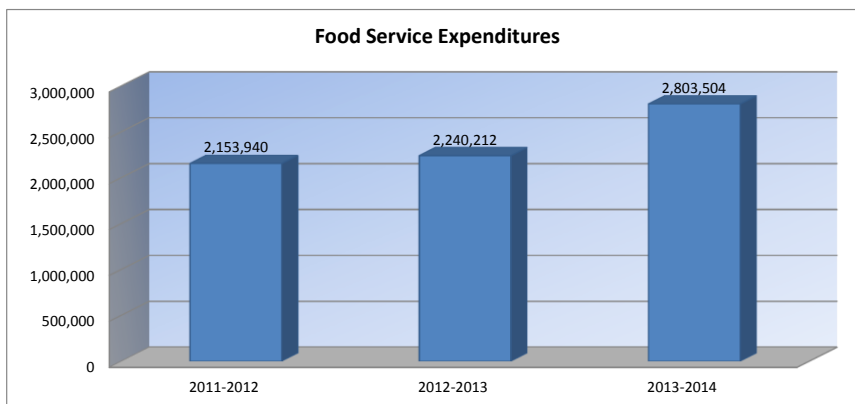
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 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	2,076,672	2,173,964	5%	2,725,000	25%
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	77,268	66,248	-14%	78,504	19%
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	2,153,940	2,240,212	4%	2,803,504	25%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	429	447	4%	555	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	2,153,940	2,240,212	4%	2,803,504	25%



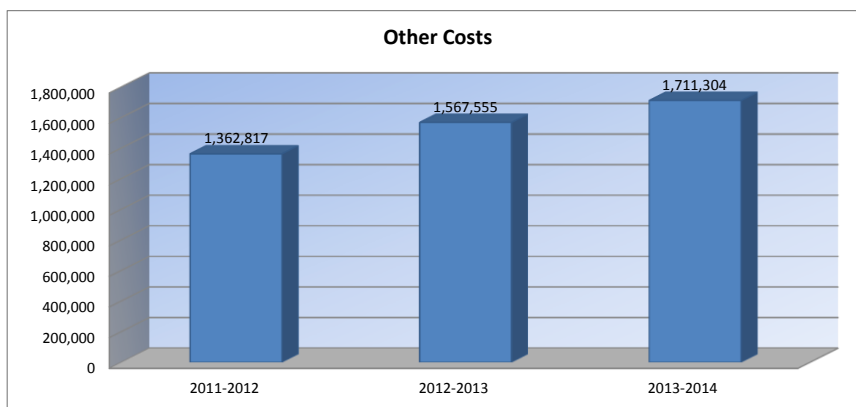
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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 Costs
(2500 & 2900: Other Supplemental Services)
(3300: Community Services Operations)**

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	861,762	1,048,054	22%	981,000	-6%
Federal Funds	13,552	747	-94%	0	-100%
Supplemental General	409,673	450,273	10%	637,000	41%
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	1,077	1,113	3%	10,000	798%
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	12,477	12,259	-2%	18,000	47%
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	64,276	55,109	-14%	65,304	18%
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	1,362,817	1,567,555	15%	1,711,304	9%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	272	313	15%	339	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	1,362,817	1,567,555	15%	1,711,304	9%



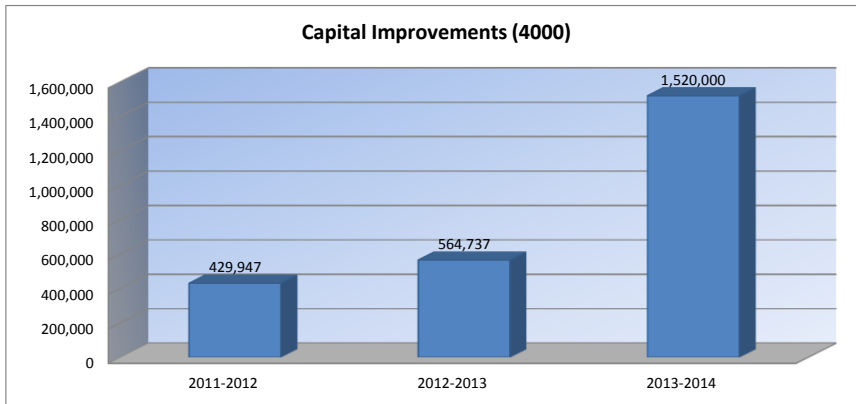
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*Enrollment (FTE) includes the 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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	1,738	0	-100%	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	428,209	564,737	32%	1,520,000	169%
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	429,947	564,737	31%	1,520,000	169%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	86	113	31%	301	167%
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	429,947	564,737	31%	1,520,000	169%



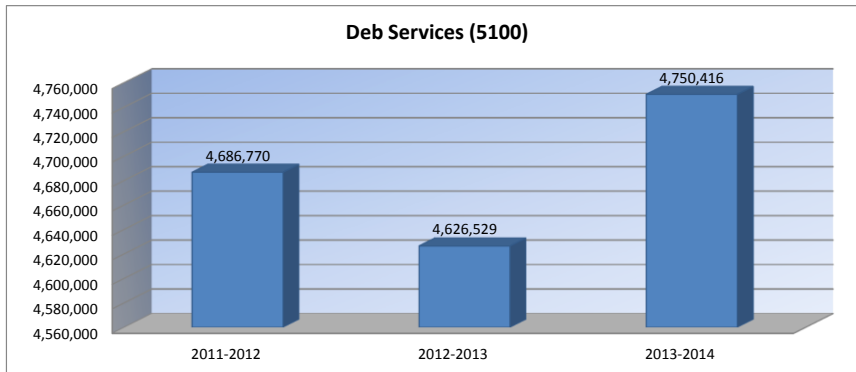
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 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	264,055	377,229	43%	400,000	6%
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	4,422,715	4,249,300	-4%	4,350,416	2%
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	4,686,770	4,626,529	-1%	4,750,416	3%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	935	923	-1%	941	2%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,686,770	4,626,529	-1%	4,750,416	3%



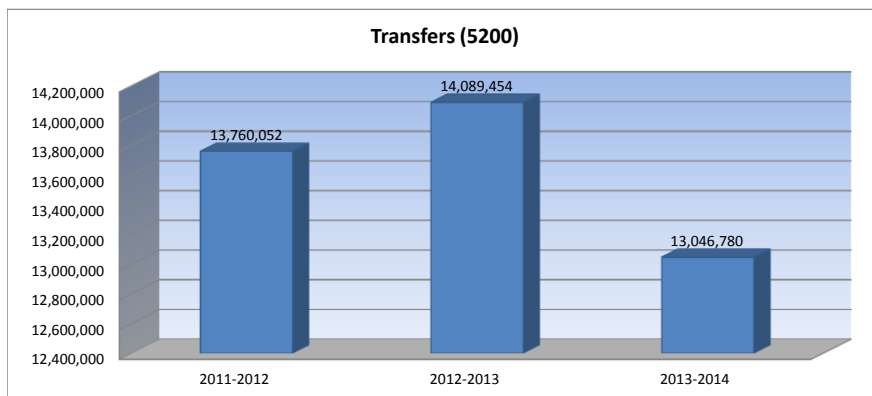
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	5,971,489	6,608,573	11%	5,788,850	-12%
Federal Funds	0	0	0%	0	0%
Supplemental General	7,694,321	7,480,881	-3%	7,257,930	-3%
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	29,242	0	-100%	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	65,000	0	-100%	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	13,760,052	14,089,454	2%	13,046,780	-7%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	2,744	2,809	2%	2,584	-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	13,760,052	14,089,454	2%	13,046,780	-7%



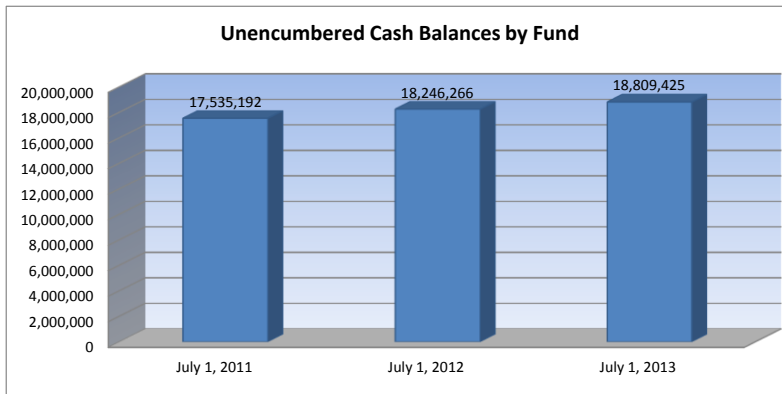
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2011	July 1, 2012	July 1, 2013
General	0	0	0
Federal Funds	1,957	20	402
Supplemental General	150,377	351,368	187,764
At Risk (4yr Old)	412,168	396,633	437,927
At Risk (K-12)	1,200,061	1,370,646	1,372,507
Bilingual Education	166,945	179,518	243,532
Virtual Education	0	0	0
Capital Outlay	3,345,569	3,298,957	3,232,158
Driver Training	349,803	380,783	385,840
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	1,361,593	1,611,450	1,835,169
Professional Development	340,968	322,311	338,110
Parent Education Program	43,491	76,166	59,117
Summer School	29,242	0	0
Special Education	2,717,736	3,057,726	3,144,181
Cost of Living	0	0	0
Vocational Education	616,259	645,213	666,047
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	3,037,592	2,972,592	2,972,592
Text Book & Student Material	852,449	531,914	612,339
Activity Fund	130,349	155,840	163,968
Bond and Interest #1	2,778,633	2,895,129	3,157,772
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	17,535,192	18,246,266	18,809,425
Enrollment (FTE)*	5,015.0	5,015.0	5,050.0
Amount per Pupil	3,497	3,638	3,725
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	17,535,192	18,246,266	18,809,425



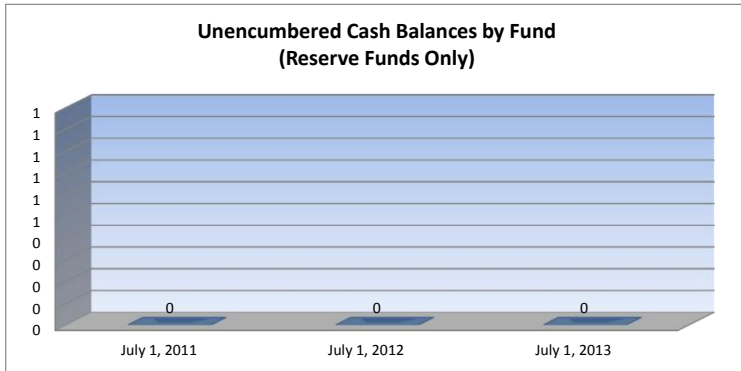
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

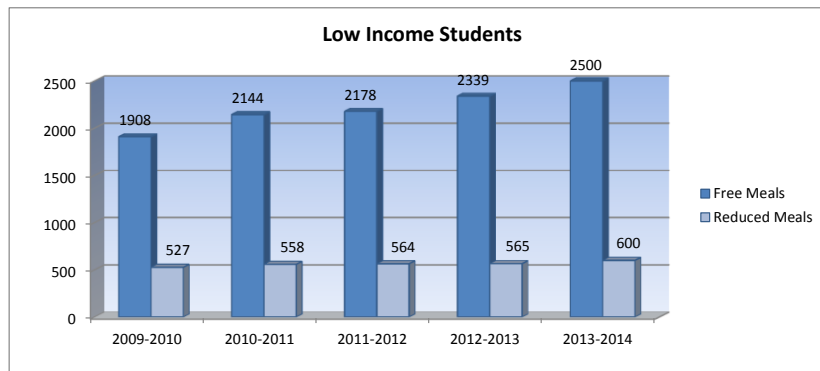
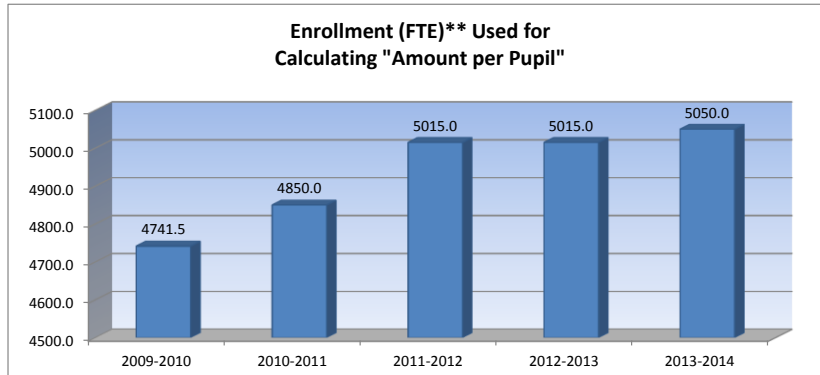
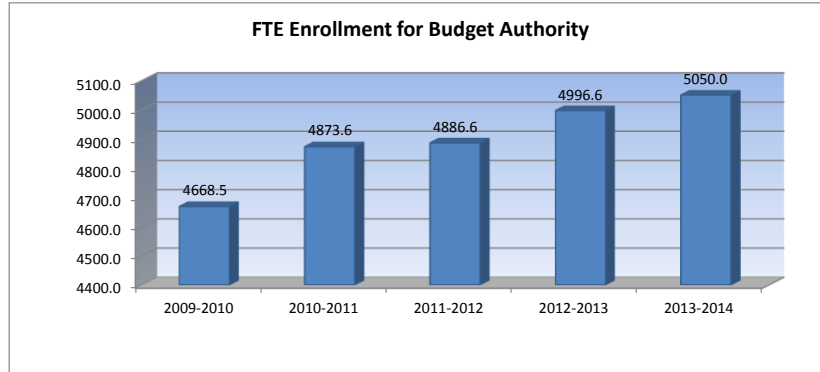
**Reserve Funds
Unencumbered Cash Balance**

	July 1, 2011	July 1, 2012	July 1, 2013
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.

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	4,668.5	4,873.6	4%	4,886.6	0%	4,996.6	2%	5,050.0	1%
Enrollment (FTE)**	4,741.5	4,850.0	2%	5,015.0	3%	5,015.0	0%	5,050.0	1%
Number of Students - Free Meals	1,908	2,144	12%	2,178	2%	2,339	7%	2,500	7%
Number of Students - Reduced Meals	527	558	6%	564	1%	565	0%	600	6%

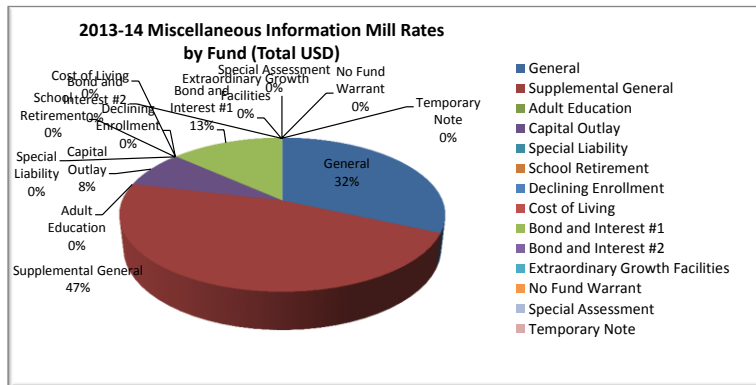
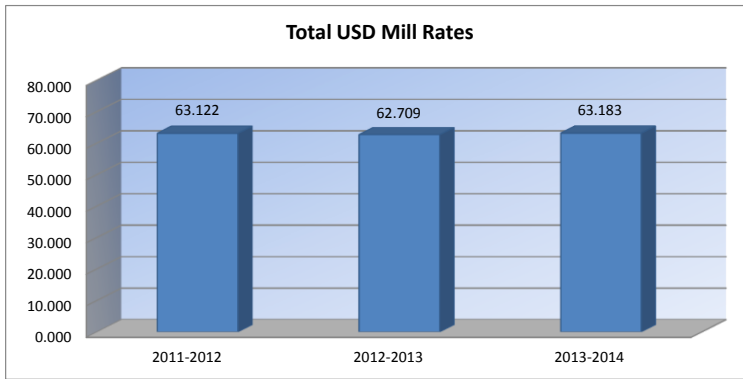


*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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.

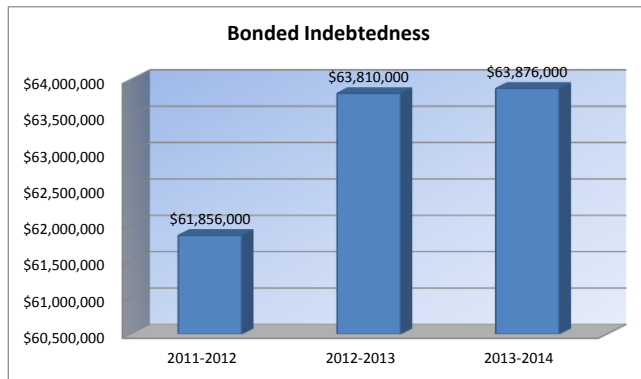
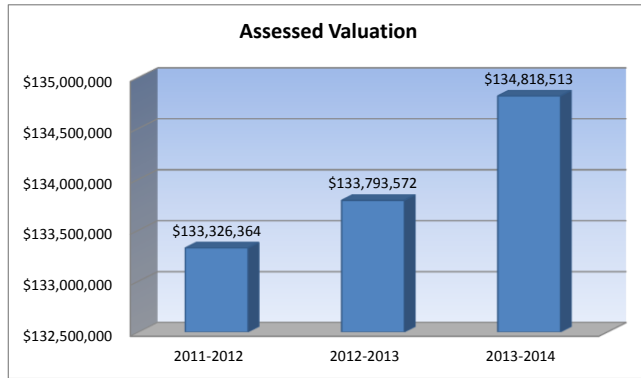
**Miscellaneous Information
Mill Rates by Fund**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	26.116	26.243	29.695
Adult Education	0.000	0.000	0.000
Capital Outlay	3.998	5.013	5.000
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	13.008	11.453	8.488
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	63.122	62.709	63.183
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

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	\$133,326,364	\$133,793,572	\$134,818,513
Bonded Indebtedness	\$61,856,000	\$63,810,000	\$63,876,000



Sources of Revenue and Proposed Budget for 2013-14

Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14					Estimated July 1, 2014 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	31,705,718	0	29,548,189	0		0	2,157,529	XXXXXXXXXX
Supplemental General	10,772,930	187,764	6,382,832				4,202,334	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	495,100	437,927		0	0	400,000	0	342,827
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	5,455,100	1,372,507		0	0	4,500,000	30,000	447,407
Bilingual Education	254,250	243,532		0	0	200,000	0	189,282
Virtual Education	0	0			0	0	0	0
Capital Outlay	3,080,000	3,232,158		0	10,000	0	770,951	933,109
Driver Training	122,000	385,840	28,750	0	0	0	35,000	327,590
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	2,725,000	1,835,169	25,400	1,444,172	0	0	670,487	1,250,228
Professional Development	165,000	338,110		0	0	50,000	0	223,110
Parent Education Program	256,500	59,117	126,007	0	0	100,000	0	28,624
Summer School	0	0		0	0	0	0	0
Special Education	9,762,500	3,144,181	0	1,250,000	0	7,196,780	250,000	2,078,461
Vocational Education	600,000	666,047	0	0	0	500,000	0	566,047
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		612,339						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,473,632	0	3,473,632					XXXXXXXXXX
Contingency Reserve		2,972,592						XXXXXXXXXX
Activity Funds		163,968						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,350,416	3,157,772	2,740,762	0	0		1,343,355	2,891,473
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	1,025,402	402	XXXXXXXXXXXX	1,025,000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		0	XXXXXXXXXX
SUBTOTAL	74,243,548	18,809,425	42,325,572	3,719,172	10,000	12,946,780	9,459,656	9,278,158
Less Transfers		12,946,780						
TOTAL Budget Expenditures		\$61,296,768						

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	40,240,279	40,653,896	42,325,572
Federal Revenues	3,801,118	3,896,697	3,719,172
Local Revenues	24,444,121	25,036,746	22,416,436
Total Revenues	68,485,518	69,587,339	68,461,180
Revenues Per Pupil	13,656	13,876	13,557

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2013-14 Budget At A Glance



USD 261

Haysville

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Summary of Total Expenditures By Function (All Funds)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	28,335,489	52%	27,889,123	51%	-2%	30,302,438	50%	9%
Student Support Services	4,289,491	8%	4,197,955	8%	-2%	5,475,369	9%	30%
Instructional Support Services	3,097,079	6%	3,339,524	6%	8%	3,165,335	5%	-5%
General Administration	920,205	2%	920,476	2%	0%	1,281,979	2%	39%
School Administration (Building)	2,697,363	5%	2,545,977	5%	-6%	2,934,738	5%	15%
Operations & Maintenance	3,919,987	7%	4,701,422	9%	20%	4,680,028	8%	0%
Transportation	2,121,304	4%	2,341,216	4%	10%	2,571,657	4%	10%
Food Services	2,153,940	4%	2,240,212	4%	4%	2,803,504	5%	25%
Capital Improvements	429,947	1%	564,737	1%	31%	1,520,000	2%	169%
Debt Services	4,686,770	9%	4,626,529	8%	-1%	4,750,416	8%	3%
Other Costs	1,362,817	3%	1,567,555	3%	15%	1,711,304	3%	9%
Total Expenditures*	54,014,392	100%	54,934,726	100%	2%	61,196,768	100%	11%
Amount per Pupil	\$10,771		\$10,954		2%	\$12,118		11%
Current Expenditures**	48,318,173	100%	49,111,648	100%	2%	53,766,352	100%	9%
Amount per Pupil	\$9,635		\$9,793		2%	\$10,647		9%

Percent of Expenditures

Instruction*** (Total Expenditures)	28,136,091	52%	27,732,318	50%	-2%	30,002,438	49%	-1%
Instruction*** (Current Expenditures)	28,136,091	58%	27,732,318	56%	-2%	30,002,438	56%	0%

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

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

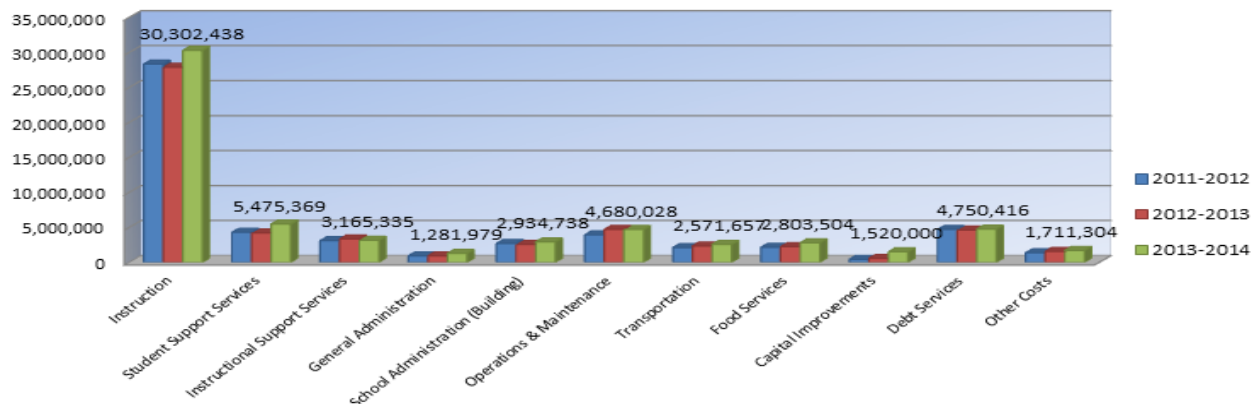
*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

Further definition of what goes into each category:

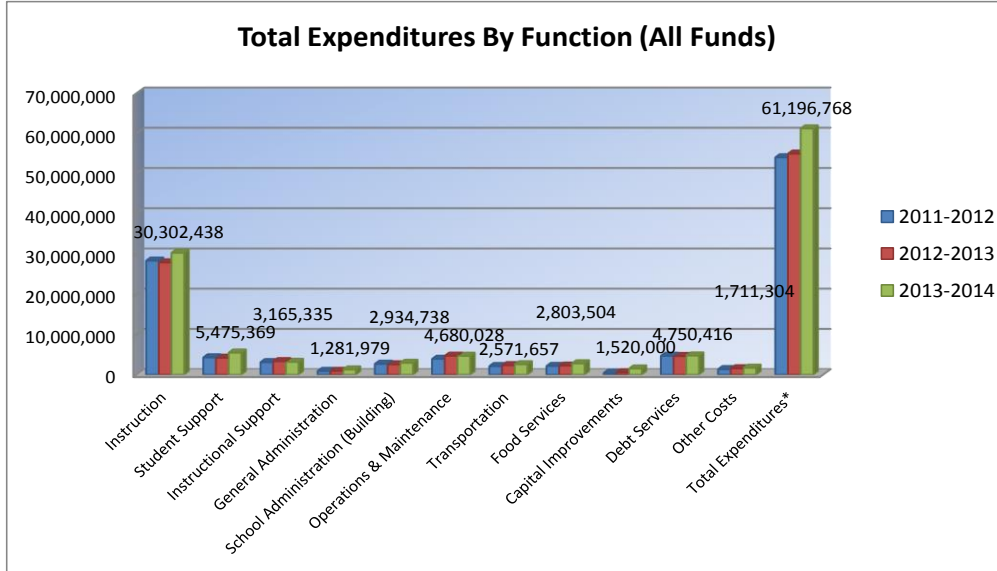
Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2500/2900 and 3300
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100
Operations & Maintenance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

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	28,335,489	27,889,123	30,302,438
Student Support	4,289,491	4,197,955	5,475,369
Instructional Support	3,097,079	3,339,524	3,165,335
General Administration	920,205	920,476	1,281,979
School Administration (Building)	2,697,363	2,545,977	2,934,738
Operations & Maintenance	3,919,987	4,701,422	4,680,028
Transportation	2,121,304	2,341,216	2,571,657
Food Services	2,153,940	2,240,212	2,803,504
Capital Improvements	429,947	564,737	1,520,000
Debt Services	4,686,770	4,626,529	4,750,416
Other Costs	1,362,817	1,567,555	1,711,304
Total Expenditures*	54,014,392	54,934,726	61,196,768

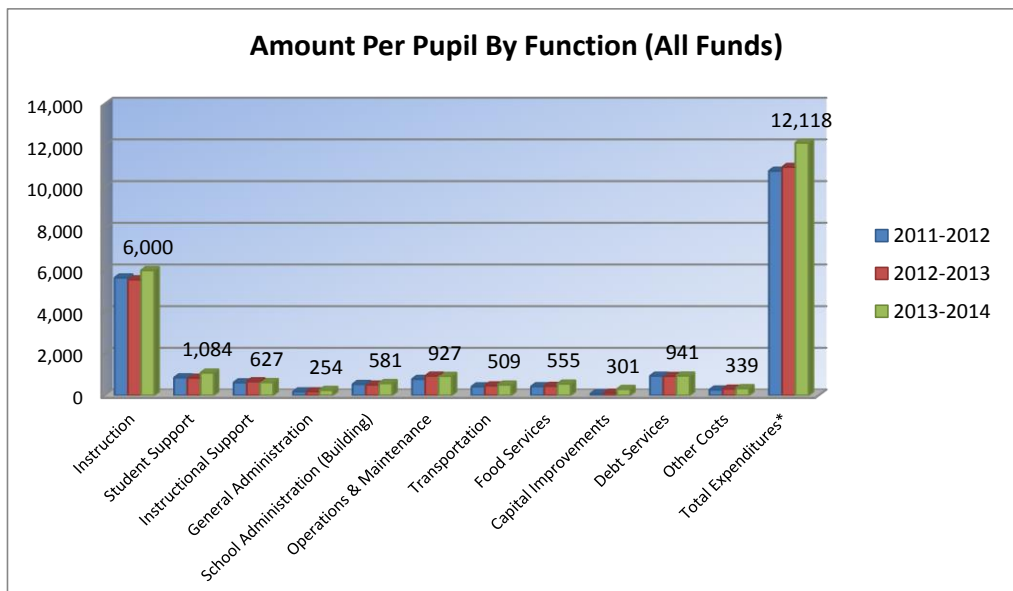


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	5,650	5,561	6,000
Student Support	855	837	1,084
Instructional Support	618	666	627
General Administration	183	184	254
School Administration (Building)	538	508	581
Operations & Maintenance	782	937	927
Transportation	423	467	509
Food Services	429	447	555
Capital Improvements	86	113	301
Debt Services	935	923	941
Other Costs	272	313	339
Total Expenditures*	10,771	10,954	12,118
Enrollment (FTE)*	5,015.0	5,015.0	5,050.0

Amount Per Pupil By Function (All Funds)

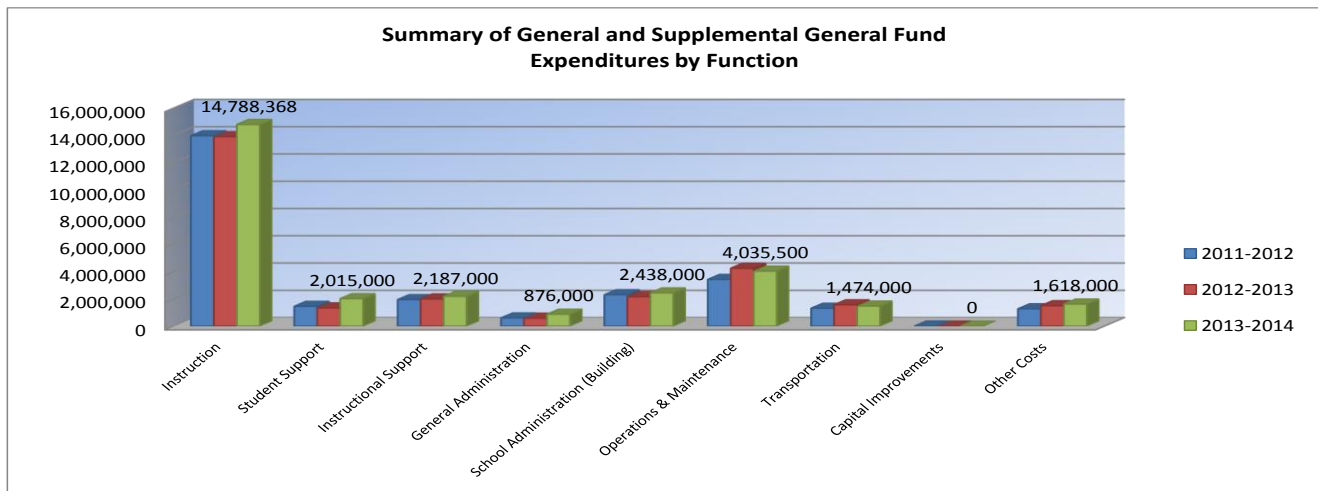


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

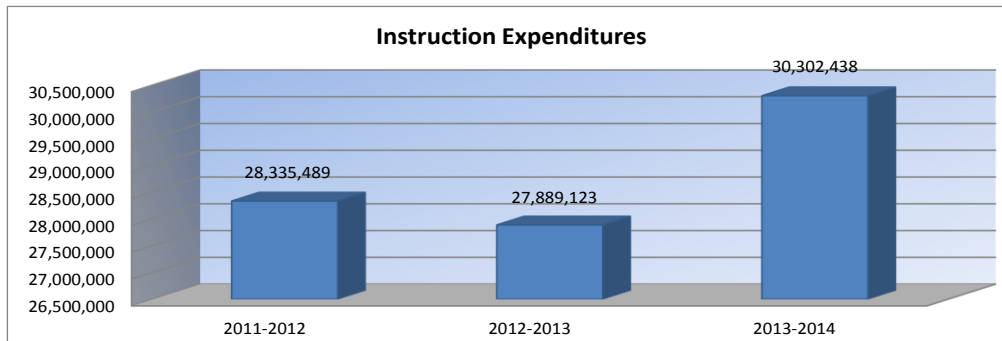
	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	13,960,941	53%	13,895,544	51%	0%	14,788,368	50%	6%
Student Support	1,450,333	6%	1,338,163	5%	-8%	2,015,000	7%	51%
Instructional Support	1,943,482	7%	1,996,169	7%	3%	2,187,000	7%	10%
General Administration	602,149	2%	584,601	2%	-3%	876,000	3%	50%
School Administration (Building)	2,300,790	9%	2,156,038	8%	-6%	2,438,000	8%	13%
Operations & Maintenance	3,425,354	13%	4,241,984	16%	24%	4,035,500	14%	-5%
Transportation	1,311,422	5%	1,566,885	6%	19%	1,474,000	5%	-6%
Capital Improvements	1,738	0%	0	0%	-100%	0	0%	0%
Other Costs	1,271,435	5%	1,498,327	5%	18%	1,618,000	5%	8%
Total Expenditures	26,267,644	100%	27,277,711	100%	4%	29,431,868	100%	8%
Amount per Pupil	\$5,238		\$5,439		4%	\$5,828		7%

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.



Instruction Expenditures (1000)

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	13,074,473	12,693,747	-3%	13,822,868	9%
Federal Funds	569,815	559,741	-2%	580,902	4%
Supplemental General	886,468	1,201,797	36%	965,500	-20%
At Risk (4yr Old)	381,803	413,217	8%	447,500	8%
At Risk (K-12)	3,929,412	4,185,374	7%	4,842,500	16%
Bilingual Education	187,427	185,986	-1%	254,250	37%
Virtual Education	0	0	0%	0	0%
Capital Outlay	199,398	156,805	-21%	300,000	91%
Driver Education	18,569	45,166	143%	84,500	87%
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	5,506,707	5,730,047	4%	6,174,000	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	471,046	479,166	2%	600,000	25%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	2,195,295	1,882,210	-14%	2,230,418	18%
Contingency Reserve	0	0	0%		
Text Book & Student Material	731,850	114,646	-84%		
Activity Fund	183,226	241,221	32%	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	28,335,489	27,889,123	-2%	30,302,438	9%
Enrollment (FTE)*	5,015.0	5,015.0	0%	5,050.0	1%
Amount per Pupil	5,650	5,561	-2%	6,000	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	28,335,489	27,889,123	-2%	30,302,438	9%



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

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

*Enrollment (FTE) includes the 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 2013-14

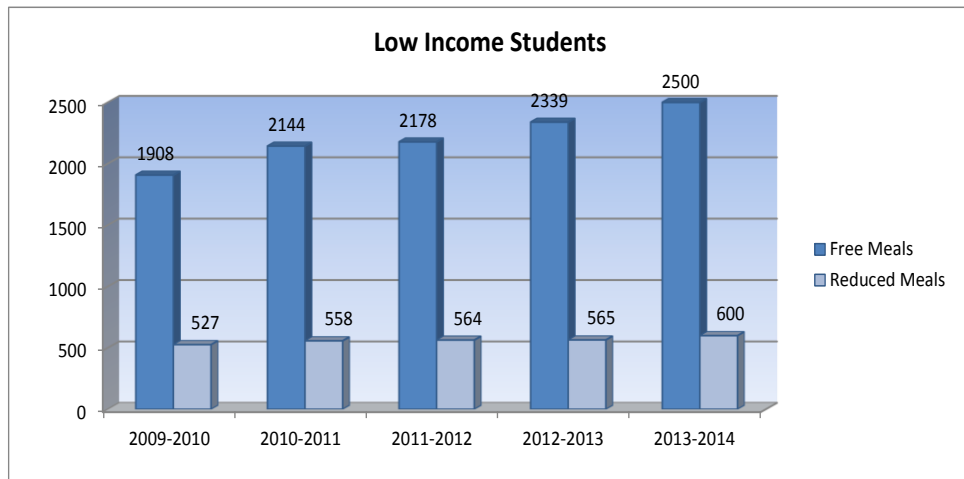
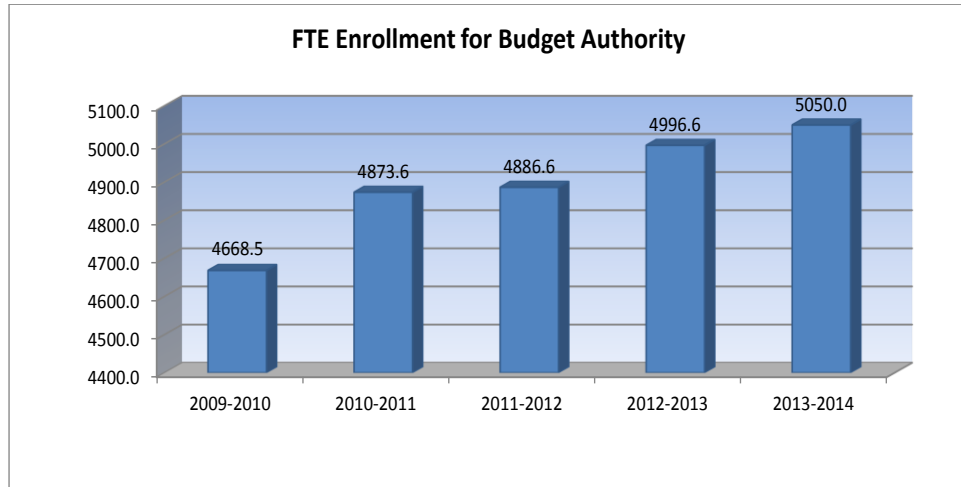
Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14					Estimated July 1, 2014 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	31,705,718	0	29,548,189	0	0	0	2,157,529	XXXXXXXXXX
Supplemental General	10,772,930	187,764	6,382,832	0	0	0	4,202,334	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	495,100	437,927	0	0	0	400,000	0	342,827
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	5,455,100	1,372,507	0	0	0	4,500,000	30,000	447,407
Bilingual Education	254,250	243,532	0	0	0	200,000	0	189,282
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	3,080,000	3,232,158	0	0	10,000	0	770,951	933,109
Driver Training	122,000	385,840	28,750	0	0	0	35,000	327,590
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	2,725,000	1,835,169	25,400	1,444,172	0	0	670,487	1,250,228
Professional Development	165,000	338,110	0	0	0	50,000	0	223,110
Parent Education Program	256,500	59,117	126,007	0	0	100,000	0	28,624
Summer School	0	0	0	0	0	0	0	0
Special Education	9,762,500	3,144,181	0	1,250,000	0	7,196,780	250,000	2,078,461
Vocational Education	600,000	666,047	0	0	0	500,000	0	566,047
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	612,339	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,473,632	0	3,473,632	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	2,972,592	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	163,968	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	4,350,416	3,157,772	2,740,762	0	0	0	1,343,355	2,891,473
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	1,025,402	402	XXXXXXXXXXXX	1,025,000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	XXXXXXXXXXXX
SUBTOTAL	74,243,548	18,809,425	42,325,572	3,719,172	10,000	12,946,780	9,459,656	9,278,158
Less Transfers	12,946,780							
TOTAL Budget Expenditures	\$61,296,768							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	40,240,279	40,653,896	42,325,572
Federal Revenues	3,801,118	3,896,697	3,719,172
Local Revenues	24,444,121	25,036,746	22,416,436
Total Revenues	68,485,518	69,587,339	68,461,180
Revenues Per Pupil	13,656	13,876	13,557

Enrollment Information

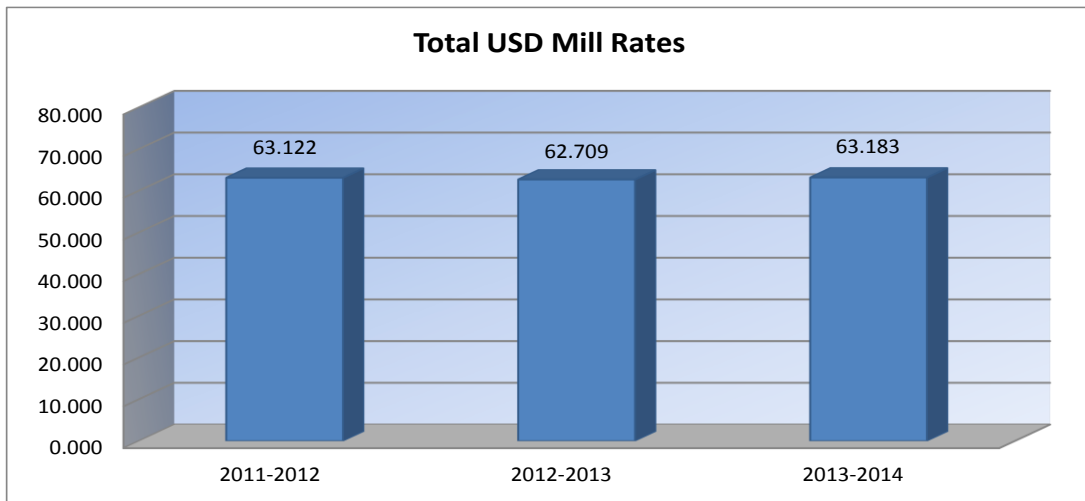
	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	4,668.5	4,873.6	4%	4,886.6	0%	4,996.6	2%	5,050.0	1%
Number of Students - Free Meals	1,908	2,144	12%	2,178	2%	2,339	7%	2,500	7%
Number of Students - Reduced Meals	527	558	6%	564	1%	565	0%	600	6%



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

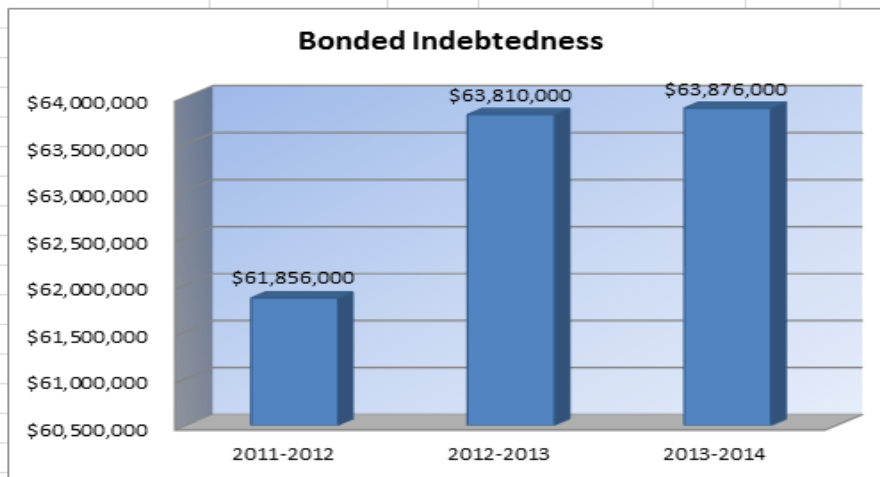
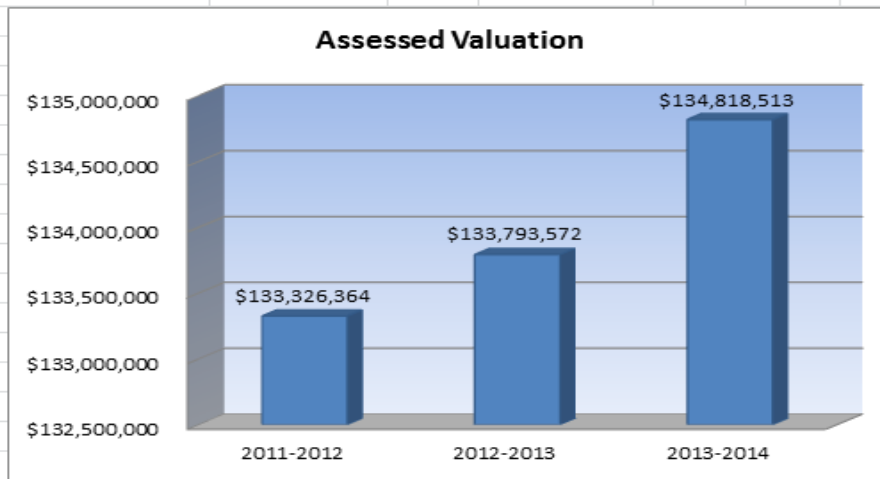
**Miscellaneous Information
Mill Rates by Fund**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	26.116	26.243	29.695
Adult Education	0.000	0.000	0.000
Capital Outlay	3.998	5.013	5.000
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	13.008	11.453	8.488
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	63.122	62.709	63.183
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



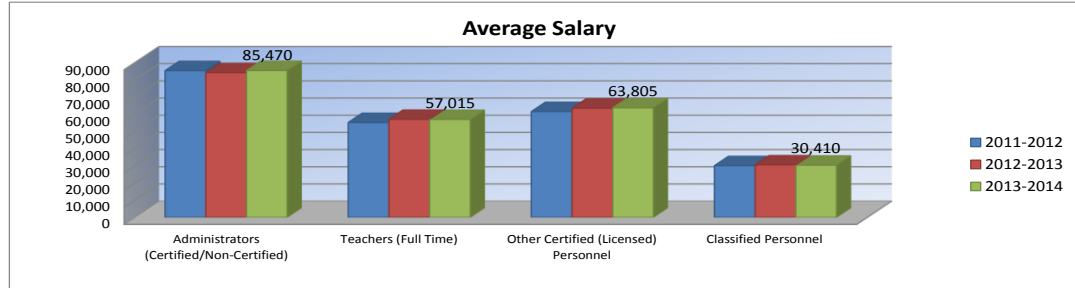
Other Information

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	\$133,326,364	\$133,793,572	\$134,818,513
Bonded Indebtedness	61,856,000	63,810,000	63,876,000



USD# 261
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	35.1	2,998,176	85,418	35.1	2,956,798	84,239	35.1	3,000,000	85,470
Teachers (Full Time)	335.0	18,504,393	55,237	334.4	19,079,630	57,056	335.0	19,100,000	57,015
Other Certified (Licensed) Personnel	42.9	2,642,618	61,599	43.1	2,738,421	63,536	43.1	2,750,000	63,805
Classified Personnel	300.2	9,043,389	30,125	307.0	9,383,413	30,565	312.4	9,500,000	30,410
Substitutes/Temporary Help	XXXXX	648,196	XXXXXXX	XXXXX	675,584	XXXXXXX	XXXXX	675,000	XXXXXXX



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/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

2013-14 Budget



USD 261

**Coding Expenditures
in the Budget Document**

Coding the USD Budget Document

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

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

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

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

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

Below are definitions taken from the [Kansas Accounting Handbook](#) explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Other Services

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code

2000 Support Services

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

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

- 2110
- 2111
- 2112

There are no subfunctions in the Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

Listed below are the nine major object codes and their definitions:

Code

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

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

Fund Classification Descriptions

Description

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

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

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

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

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

Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to www.ksde.org, look under most requested topics and select > School Finance. Under School Finance Index, select Guidelines and Manuals and download the **Kansas Accounting Handbook**. Refer to the section called **Guidelines for School Activity Funds** that outlines the specific guidelines for these accounts.