

2015-2016

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

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$3,134,009	\$1,905,352	\$5,907,662	\$0	\$0
3. Less: percent of delinquent taxes (3a)	3.000				
4. Less: Jan. 20, 2015 Taxes received**	\$94,020	\$57,161	\$177,230		
5. Less: Mar. 20, 2015 Taxes received**	\$1,715,492	\$1,042,951	\$3,233,732		
6. Less: June 5, 2015 Taxes received**	\$53,776	\$32,693	\$101,368		
7. Less: County Taxes received**	\$1,259,778	\$765,894	\$2,374,704		
8. Less: County Taxes received**	\$0	\$0	\$0		
9. Less: Taxes refunded/abated	\$0	\$0	\$0		
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,123,066	\$1,898,699	\$5,887,034		
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)					
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$10,943	\$6,653	\$20,628		
Tax Collection Ratio (Jan, Mar, June)	0.000 %	\$70,515 96.651 %	\$42,871 96.651 %	\$132,923 96.651 %	\$0 0.000 %

TABLE I

1. Estimated percent of distribution of 2015 tax dollars:

=	Jan. 20, 2016	50.000	Sept. 20, 2016	4.000
	Mar. 20, 2016	2.000	Oct. 31, 2016	4.000
	June 5, 2016	40.000		
		92.000		
		\$221,066,382	TOTAL	100.000
		\$4,421,328		(Must total 100%)
		\$4,067,622		

2. Estimated percent of distribution (Jan., Mar., June)

3. 2015 General Fund Assessed Valuation	
4. 2015-2016 Tax Levied (20 mills x 2015 General Fund Assessed Valuation***)	
5. 2015-2016 Est. Tax Levy to be received 1-1-2016 to 6-30-2016 (Line 2 x Line 4)	

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

2015-2016

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

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes				
				3.000
4. Less: Jan. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2015 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2015 Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)	\$0	\$0	\$0	\$0

12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2015 to 6/30/2016		Estimated Recreational Vehicle Property Tax* 7/1/2015 to 6/30/2016		Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2015 to 6/30/2016
(13) \$1,740,339	(14) \$18,135	(15) (\$1,340)		
Estimated 16/20M Tax* 7/1/2015 to 6/30/2016	(16) \$6,345	Estimated Commercial Vehicle Tax* 7/1/2015 to 6/30/2016		
		\$41,311		

(18) 2013 DELINQUENT TAX PERCENTAGE

Percent Uncollected* = _____ %

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0	\$0
2. 2014 Actual Taxes Levied*	\$0	\$130,912	\$0	\$0	\$0
3. Less: percent of delinquent taxes	\$0	\$3,927	\$0	\$0	\$0
4. Less: Jan. 20, 2015 Taxes received**	\$0	\$71,602	\$0	\$0	\$0
5. Less: Mar. 20, 2015 Taxes received**	\$0	\$2,238	\$0	\$0	\$0
6. Less: June 5, 2015 Taxes received**	\$0	\$52,665	\$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	\$130,432	\$0	\$0	\$0
11. 2014 taxes receivable (taxes in process of collection 6/30/2015)(Line 2 less Line 10)	\$0	\$480	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2015 to 12-31-2016) (Line 3 x 75%)	\$0	\$2,945	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	96.634 %	0.000 %	0.000 %	0.000 %

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

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2015 *	\$0	\$0	\$0	\$0	\$0
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District Name 265 - Goddard No. County

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FORM 110

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2015-2016

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Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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KANSAS STATE BOARD OF EDUCATION

USD# 265

FORM 118
2015-2016 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL AID—SPECIAL EDUCATION FUND

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

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*)Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2015 to 6-30-2016 (Line 3 x \$27,750)	_____ \$0

*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)	_____ \$250,000
6. Contractual Services (includes mileage paid to parents)	_____ \$2,500
7. Insurance	_____ \$7,500
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____ \$120,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____ \$65,000
12. Teacher travel (in-district)	_____
13. Total of Lines 5 through 12	_____ \$445,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____
15. Net Transportation Cost (Line 13 minus Line 14)	_____ \$445,000
16. Total Estimated Transportation Aid (7-1-2015 to 6-30-2016) (Line 15 x 80%)	_____ \$356,000
17. Estimated Catastrophic State Aid (7-1-2015 to 6-30-2016)	_____
18. Estimated Medicaid Replacement State Aid	_____
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2015 to 6-30-2016)	_____ \$4,844,000
20. Total Estimated Special Education Aid (7-1-2015 to 6-30-2016) (Line 4+16+17+18+19)	_____ \$5,200,000

TRANSFER CASH BALANCES TO GENERAL FUND (OPTIONAL)

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

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/2015	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk (K-12)	65,000		65,000	0
Bilingual Education	20,000		20,000	0
Contingency Reserve Fund	1,000,000		1,000,000	0
Driver Education	115,000		115,000	0
Parent Education Program	30,000		30,000	0
At-risk (4 Year Old)	25,000		25,000	0
Professional Development	15,000		15,000	0
Summer School	0		0	0
Virtual Education	40,556		40,556	0
Vocational Education	70,694		70,694	0
Textbook and Student Material Revolving	308,508		308,508	0
TOTAL	\$1,689,758	\$0	\$1,689,758	\$0

**USD Form 151
2015-2016
GENERAL FUND BUDGET AUTHORITY**

1. 2014-15 General State Aid (See Table I)					=	<u>\$25,142,969</u>
2. 2015-16 Virtual State Aid						
A. Full-Time Virtual	<u>25.0</u>	FTE	x	\$5,000	=	<u>125,000</u>
B. Part-Time Virtual	<u>5.0</u>	FTE	x	\$4,045	=	<u>20,225</u>
C. Adult Credits Virtual*	<u>10.00</u>	Credits	x	\$933	=	<u>9,330</u>
*No student shall be counted for more than 6 credits per year						
Total Virtual State Aid (2.A through 2.C)					=	<u>154,555</u>
3. 2015-16 New Facilities State Aid	<u>0.0</u>	FTE	x	.25 x \$3,852	=	<u>0</u>
4. Special Levies						
A. Cost of Living (General Fund excl COL)	<u>40,565,000</u>		x	<u>0.00</u> %]	=	<u>0</u>
B. Declining Enrollment Tax Appeal					=	<u>0</u>
C. Ancillary Facilities Tax Appeal					=	<u>0</u>
Total Special Levies (4.A through 4.C)					=	<u>0</u>
5. Federal Impact Aid PL382 (formerly PL874)						
A. 2014-15 Federal Impact Aid (70 percent)					=	<u>0</u>
B. 2015-16 Federal Impact Aid				<u>\$0</u> x 70%	=	<u>0</u>
Difference (5.A minus 5.B unless negative then zero)					=	<u>0</u>
6. General State Aid Over-Proration (Table II)	<u>5,330.0</u>	FTE	x	<u>\$25</u>	=	<u>133,250</u>
7. 6/30/2015 Unencumbered Cash Balance (General Fund)					=	<u>0</u>
8. 2015-16 General State Aid						
	<u>\$25,430,774</u>		minus	<u>0</u>	=	<u>\$25,430,774</u>
	(Sum of lines 1 through 6)			(Line 7)		
9. 2015-16 Supplemental General State Aid (2014-15 Actual excludes FY15 overpayment)					=	<u>5,920,681</u>
10. 2015-16 Special Education State Aid (see Form 118)					=	<u>5,200,000</u>
11. 2015-16 KPERS State Aid (see Form 195)					=	<u>3,411,770</u>
12. 2015-16 Capital Outlay State Aid (2014-15 Actual excludes FY15 overpayment)					=	<u>590,398</u>
13. 2015-16 Total State Aid Flow-Thru General Fund (Lines 8 through 12)					=	<u>\$40,553,623</u>
14. 2015-2016 Mineral Production Tax (General Fund)					=	<u>\$0</u>
15. 2015-2016 Federal Impact Aid PL 382 (formerly PL 874)					=	<u>\$0</u>
16. 2015-2016 Pupil Tuition (General Fund only)					=	<u>\$0</u>
17. Transfers From Authorized Funds (Code 06 Line 165)					=	<u>\$0</u>
18. Interest on idle funds					=	<u>\$11,377</u>
19. 2015-2016 Estimated General Fund Budget Authority (Line 7 plus Lines 13 through 18)					=	<u>\$40,565,000</u>

Table I
Adjusted General State Aid Calculation

1. 2014-15 General State Aid		=	<u>\$25,321,755</u>
2. Less 2014-15 Virtual State Aid	<u>20.2</u> Wtd FTE x \$3,852	=	<u>77,810</u>
3. Less 2014-15 Special Levies State Aid			
A. Cost of Living	<u>0.0</u> Wtd FTE x \$3,852	=	<u>\$0</u>
B. Declining Enrollment	<u>0.0</u> Wtd FTE x \$3,852	=	<u>\$0</u>
C. Ancillary Facilities	<u>0.0</u> Wtd FTE x \$3,852	=	<u>\$0</u>
Total Special Levies State Aid (3.A through 3.C)		=	<u>0</u>
4. Less Amount to fund Extraordinary Need State Aid (Line 1 minus (Line 2 + Line 3) x 0.4%)		=	<u>100,976</u>
5. Less 2014-15 New Facilities State Aid	<u>0.0</u> Wtd FTE x \$3,852	=	<u>0</u>
6. 2014-15 Adjusted General State Aid (Line 1 - (Lines 2 + 3 + 4 + 5)) (Goes to Form 151 Line 1)		=	<u>\$25,142,969</u>

Table II
General State Aid Over-Proration FTE Calculation

1. Sept. 20, 2014, FTE and Feb. 20, 2015 FTE enrollment (Excludes 4 yr old at risk students.)		=	<u>5,174.9</u>
2. Sept. 20, 2015, FTE enrollment (Excludes 4 yr old at risk students.)		=	<u>5,300.0</u>
3. 3 Year Average FTE:	$\left(\frac{5,086.1}{(9/20/2013\ FTE)^*} + \frac{5,174.9}{(line\ 1)} + \frac{5,300.0}{(line\ 2)} \right) / 3 =$	=	<u>5,187.0</u>
4. Sept. 20, 2015, 4 yr old at risk students		=	<u>30.0</u>
5. FTE to be used for General State Aid Over-Proration Calculation (MAX Line 1, 2 or 3 then add to Line 4) (goes to Line 6, Form 151)		=	<u>5,330.0</u>

FORM 155
2015-2016 LOCAL OPTION BUDGET

- | | | |
|---|----|---------------------------------|
| 1. LOB percentage budgeted for 2014-2015 school year (Max 31%) | = | <u>30.00</u> % |
| 2. Percent authorized by Board action prior to July 1, 2015. (Max 30%)
If motion passed, this will be effective for FY17 too. | = | <u> </u> % |
| 3. Authorized percent LOB due to MAIL BALLOT beginning 2015-2016 school year (Max 33%)
School year it expires Expires | | <u> </u> <u>0.00</u> % |
| 4. Max LOB percentage authority to exceed 30% (Max of Lines 1, 2 or 3) (Max 33%) | = | <u>30.00</u> % |
| 5. COMPUTED LOB FOR 2015-2016
(2014-15 LOB Base General Fund \$ <u>33,928,336</u> X Line 4) | \$ | <u>10,178,501</u> |
| 6. ADOPTED LOB FOR 2015-2016 IF LESS THAN Line 5..... | \$ | <u> </u> |

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE

USD # 265

This form should be included with the budget document and filed with the State Department of Education.
2015-2016

	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT		TOTAL 7-1-2015 to 6-30-2016
		RATE	Reimbursement	RATE	Reimbursement	PRICE	LOCAL REVENUE	
LUNCHES								
1. Paid Elem	200,000	.5875	\$117,500	.0400	\$8,000	2.50	\$500,000	\$625,500
2. Jr. High	180,000	.5875	\$105,750	.0400	\$7,200	2.65	\$477,000	\$589,950
3. Sr. High	160,000	.5875	\$94,000	.0400	\$6,400	2.80	\$448,000	\$548,400
4. Free	110,000	3.2875	\$361,625	.0400	\$4,400			\$366,025
5. Reduced	65,000	2.8875	\$187,688	.0400	\$2,600	0.40	\$26,000	\$216,288
6. Adult	24,000					3.50	\$84,000	\$84,000
7. TOTAL	739,000		\$866,563		\$28,600		\$1,535,000	\$2,430,163
BREAKFAST								
8. Paid Elem	12,000	.2800	\$3,360			1.80	\$21,600	\$24,960
9. Jr. High	6,000	.2800	\$1,680			1.90	\$11,400	\$13,080
10. Sr. High	4,000	.2800	\$1,120			1.90	\$7,600	\$8,720
11. Free	52,000	1.6200	\$84,240					\$84,240
12. Reduced	5,000	1.3200	\$6,600			0.30	\$1,500	\$8,100
13. Adult	2,000					2.00	\$4,000	\$4,000
14. TOTAL	81,000		\$97,000				\$46,100	\$143,100
SNACKS								
15. Paid Elem		.0700	\$0				\$0	\$0
16. Jr. High		.0700	\$0				\$0	\$0
17. Sr. High		.0700	\$0				\$0	\$0
18. Free		.8200	\$0					\$0
19. Reduced		.4100	\$0			0.15	\$0	\$0
20. Adult							\$0	\$0
21. TOTAL	0		\$0				\$0	\$0
KINDERGARTEN								
MILK								
22. Paid		.2300	\$0				\$0	\$0
23. Free-Avg Dealer Cost			\$0				\$0	\$0
24. TOTAL	0		\$0				\$0	\$0
OTHER CASH								
25. Sales/Income	xxxxxxxxxxxx		xxxxxxxxxxxx			xxxxxxx		\$0
26. 12 Months Total Income	xxxxxxxxxxxx		\$963,563		\$28,600		\$1,581,100	\$2,573,263

KANSAS STATE DEPARTMENT OF EDUCATION

USD# _____ 265

2015-2016
FORM 194

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

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

	(1) 2013 Taxes Levied (Dollars)(a) XXXXXXXXXXXX	(2) Percent of Total Taxes Levied (b) XXXXXXXXXXXX	(3) Motor Vehicle Property Tax (d) XXXXXXXXXXXX	(4) Percent of Total Taxes Levied (f) XXXXXX	(5) Recreational Vehicle Property Tax (d) XXXXXXXXXXXX	(6) In Lieu of Taxes in Ind. Rev. Bonds (g) XXXXXX	(7) 16/20M Tax (d) XXXXXXXXXXXX	(8) Commercial Vehicle Tax (d) XXXXXXXXXXXX
1. General (No MVPT or RVPT)	\$4,654,177	40.21%	\$468,859	29.49%	\$4,886	\$239	\$1,709	\$11,129
2. Supplemental Gen. Fund	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
3. Adult Education	\$1,858,770	16.06%	\$187,264	11.78%	\$1,951	\$106	\$683	\$4,445
4. Capital Outlay	\$43,456	0.38%	\$4,431	0.28%	\$46	\$3	\$16	\$105
5. Special Assessment	\$5,017,513	43.35%	\$505,473	31.79%	\$5,267	\$285	\$1,843	\$11,998
6. Bond and Interest #1	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$11,573,916	100.00% (c)	\$1,166,027 (e)	100.00% (c)	\$12,150 (e)	\$898 (e)	\$4,251 (e)	\$27,678 (e)

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

KANSAS STATE DEPARTMENT OF EDUCATION

2015-2016
FORM 194-A

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

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

	(1) 2014 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	28.06%	XXXXXXXXXXXX	\$124	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,134,009	28.29%	\$162,473	20.35%	\$1,693	\$90	\$592	\$3,857
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,905,352	17.20%	\$98,782	12.37%	\$1,029	\$55	\$360	\$2,345
5. Special Assessment	\$130,912	1.18%	\$6,777	0.85%	\$71	\$4	\$25	\$161
6. Bond and Interest #1	\$5,907,662	53.33%	\$306,281	38.36%	\$3,192	\$170	\$1,117	\$7,270
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Brnfs	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$11,077,935	100.00% (c)	\$574,312 (e)	100.00% (c)	\$5,985 (e)	\$442 (e)	\$2,094 (e)	\$13,633 (e)

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

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

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

**ESTIMATED STATE AID
2015-2016**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2015 to 6/30/2016 (12 mo.) (No. of driver ed.
pupils completing program 310 x \$57) = \$17,670

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2014-15 = \$2,825,483

2. Est. increase due to KPERS rate (Line 1 x 15.00%) = \$423,822

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 5.00 %) = \$162,465

4. Est. KPERS State Aid for 2015-16 (Line 1 + Line 2 + Line 3) = \$3,411,770

**Form 196
Career and Technical Education**

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

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

School Bus - Types C & D

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

School Bus - Types A & B

Total number of miles to and from community college/technical college _____ 3,000.0 times amount per mile (\$1.15 per mile) = _____ \$3,450

Suburbans & Vans*

Total number of miles to and from community college/technical college _____ 37,000.0 times amount per mile (\$.90 per mile) = _____ \$33,300

TOTAL = _____ \$36,750

Pro-ration 49% = _____ \$18,008

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

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

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

1. Estimated 2015-2016 bond and interest fund payments		=	<u>\$10,535,620</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$960,177</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4800</u>	=	<u>\$4,596,213</u>
4. Less prior year overpayment		=	<u> </u>
5. Less transfer from LOB*		=	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2015 through June 30, 2016) (Line 3 - (Line 4 + Line 5))		=	<u>\$4,596,213</u>

* 2015HSSB7. Only if specified in LOB Resolution.

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

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

1. Estimated 2015-2016 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.3100</u>	=	<u>\$0</u>
4. Less prior year overpayment		=	<u> </u>
5. Less transfer from LOB*		=	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2015 through June 30, 2016) (Line 3 - (Line 4 + Line 5))		=	<u>\$0</u>

* 2015HSSB7. Only if specified in LOB Resolution.

Unencumbered Cash Balance by Fund

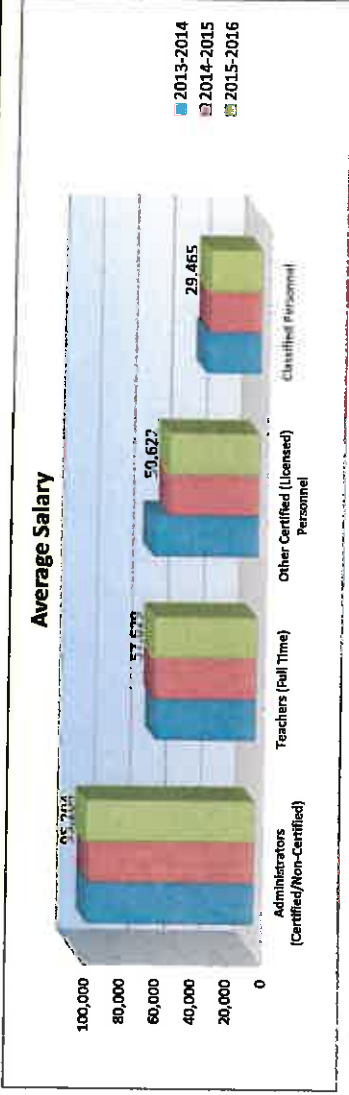
Fund Name	Fund #	July 1, 2013	July 1, 2014	July 1, 2015
General	6	0	0	0
Federal Funds	7	-54,848	-14,259	-52,401
Supplemental General	8	401,667	486,438	192,332
Adult Education	10	0	0	0
At Risk (4yr Old)	11	32,270	20,000	25,000
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	312,692	50,000	65,000
Bilingual Education	14	17,937	15,000	20,000
Virtual Education	15	0	455	40,556
Capital Outlay	16	2,948,809	1,775,951	1,654,122
Driver Training	18	98,064	125,974	115,000
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	213,694	266,811	422,948
Professional Development	26	29,546	10,000	15,000
Parent Education Program	28	46,575	20,000	30,000
Summer School	29	0	0	0
Special Education	30	836,442	361,813	415,763
Cost of Living	33	0	0	0
Vocational Education	34	95,319	50,000	70,694
Gifts/Grants	35	76,266	64,647	67,208
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	2,440,000	1,500,000	1,000,000
Text Book & Student Material	55	256,540	10,000	308,508
Activity Fund	56	112,729	118,871	135,540
Tuition Reimbursement	57	0	0	0
Bond and Interest #1	62	5,984,411	6,179,894	7,482,401
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		13,848,113	11,041,595	12,007,671
Enrollment (FTE)*		5,131.1	5,222.1	5,361.7
Amount per Pupil		2,699	2,114	2,240
Special Assessment	67	8,618	7,581	97,079
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Lib. Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Rec. Comm. Emp. Benefits	86	0	0	0
OTHER TOTAL		8,618	7,581	97,079

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

Amount per pupil excludes the following funds: Special Assessment, Historical Museum, Public Library, Public Lib. Emp. Benefits, Recreation Commission and Rec. Comm. Emp. Benefits.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority.

	2013-14 Actual		2014-15 Actual		2015-16 Contracted	
	FTE	Total Salary	FTE	Total Salary	FTE	Total Salary
Administrators (Certified/Non-Certified)	28.0	2,627,404	28.0	2,620,484	28.0	2,665,720
Teachers (Full Time)	295.2	16,607,160	297.5	18,974,746	287.0	16,539,402
Other Certified (Licensed) Personnel	37.0	2,183,631	36.0	1,804,361	36.0	1,822,400
Classified Personnel	245.0	7,519,062	247.6	7,223,222	227.0	6,888,494
Substitutes/Temporary Help	XXXXX	447,421	XXXXX	428,082	XXXXX	450,000
		93,836		93,589		95,204
		56,257		57,058		57,629
		59,017		50,121		50,622
		30,890		29,173		29,465
		XXXXXXX		XXXXXXX		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.