

2014-2015
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$4,212,312	\$4,654,177	\$1,858,770	\$5,017,513	\$0
3. Less: percent of delinquent taxes (3a)	\$0	\$139,625	\$55,763	\$150,525	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$2,521,986	\$1,007,223	\$2,718,869	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$89,070	\$35,572	\$96,023	\$0
6. Less: June 5, 2014 Taxes received**	\$0	\$1,865,315	\$744,963	\$2,010,934	\$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)	\$126,369	\$4,615,996	\$1,843,521	\$4,976,351	\$0
11. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$4,085,943	\$38,181	\$15,249	\$41,162	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$94,777	\$104,719	\$41,822	\$112,894	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	96.180 %	96.180 %	96.180 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2014 tax dollars:

=	Jan. 20, 2015	50.000	Sept. 20, 2015	5.000
	Mar. 20, 2015	2.000	Oct. 31, 2015	4.000
	June 5, 2015	39.000		
=		91.000		
=		\$216,186,621	TOTAL	(Must total 100.000)
=		\$4,323,732		
=		\$3,934,596		

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

3. 2014 General Fund Assessed Valuation

4. 2014-2015 Tax Levied (20 mills x 2014 General Fund Assessed Valuation***)

5. 2014-2015 Est. Tax Levy to be received 1-1-2015 to 6-30-2015 (Line 2 x Line 4)

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

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FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2014 *	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	3.000	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2014 to 6/30/2015	(14)	\$18,770	(15)	\$1,377
(13)	\$1,734,346			

(17) **2012 DELINQUENT TAX PERCENTAGE**
 Percent Uncollected* = 3.0000 %
 Estimated 16/20M Tax* 7/1/2014 to 6/30/2015 (16) \$7,822

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	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$43,456	\$0	\$0	\$0
3. Less: percent of delinquent taxes	3.000	\$1,304	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$23,511	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$839	\$0	\$0	\$0
6. Less: June 5, 2014 Taxes received**	\$0	\$17,433	\$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	\$43,087	\$0	\$0	\$0
11. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$369	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$0	\$978	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	96.150 %	0.000 %	0.000 %	0.000 %

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District Name 265 - Goddard No. County

2014-2015
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes					
					3.000
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
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M:Form 110

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

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

1. Estimated number of Special Education Teachers (FTE*)	_____	
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 7-1-2014 to 6-30-2015 (Line 3 x \$27,500)	_____	\$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)	_____	\$248,000
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.)	_____	\$62,000
12. Teacher travel (in-district)	_____	
13. Total of Lines 5 through 12	_____	\$440,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____	
15. Net Transportation Cost (Line 13 minus Line 14)	_____	\$440,000
16. Total Estimated Transportation Aid (7-1-2014 to 6-30-2015) (Line 15 x 80%)	_____	\$352,000
17. Estimated Catastrophic State Aid (7-1-2014 to 6-30-2015)	_____	
18. Estimated Medicaid Replacement State Aid	_____	
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2014 to 6-30-2015)	_____	\$4,648,000
20. Total Estimated Special Education Aid (7-1-2014 to 6-30-2015) (Line 4+16+17+18+19)	_____	\$5,000,000

**Form 148
 2014-2015 Estimated
 General Fund State Aid**

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

1. 2014-2015 General Fund Budget (Form 150, Line 20)	<u>\$30,866,000</u>
2. Estimated Local Effort	
a. 2014-2015 Tax Levy 1-1-2015 to 6-30-2015 (Form 110, Table I, Line 5)	<u>n/a</u>
b. 2014-2015 Tax in Process (Form 110, Line 11) (General Fund only)	<u>n/a</u>
c. 2014-2015 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>n/a</u>
d. 2014-2015 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2014-2015 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$365</u>
f. 2014-2015 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2014-2015 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2014 Unencumbered Cash Balance (General Fund)	<u>\$0</u>
i. 2014-2015 Special Education State Aid	<u>\$5,000,000</u>
j. Transfers From Authorized Funds (Code 06 Line 165)**	<u>\$50,000</u>
3. TOTAL (2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$5,050,365</u>
4. 2014-2015 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$25,815,635</u>

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

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

TRANSFER CASH BALANCES TO GENERAL FUND

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

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/2014	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk (K-12)	50,000		50,000	0
Bilingual Education	15,000		15,000	0
Contingency Reserve Fund	1,500,000		1,500,000	0
Driver Education	125,974		125,974	50,000
Parent Education Program	20,000		20,000	0
At-risk (4 Year Old)	20,000		20,000	0
Professional Development	10,000		10,000	0
Summer School	0		0	0
Virtual Education	455		455	0
Vocational Education	50,000		50,000	0
*Textbook and Student Material Revolving	10,000		10,000	0
*Special Education	361,813		361,813	0
TOTAL	\$2,163,242	\$0	\$2,163,242	\$50,000

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] \$1,675,500

3) The amount to be transferred to the general fund for the 2014-2015 school year is either the answer in question 1 column 4 or question 2 (whichever is lower).

This amount will be transferred to Line 19 of Form 150. \$50,000

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

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

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

General Fund Budget – Lines 1 through 20

1. Estimated 9-20-2014 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>5,270.0</u>
2. Estimated 9-20-2014 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)		=	<u>30.0</u>
	<u>30.0</u> + <u>0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2014 FTE Enrollment (Line 1 + Line 2)		=	<u>5,300.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2014 FTE enrollment (from line 3)	<u>5,300.0</u> x <u>0.035040</u> factor (from Table II or pages 5, 6)	=	<u>185.7</u>
5. Estimated weighted bilingual education enrollment. 9-20-2014 bilingual FTE (a)	<u>116.6667</u> + <u>0.0000</u> (Table IV, Line 5) x 0.395	=	<u>46.1</u>
6. Estimated weighted vocational education enrollment. 9-20-2014 vocational education FTE(b)	<u>200.0000</u> + <u>0.0000</u> (Table IV, Line 6) x 0.5	=	<u>100.0</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2014	<u>1,050</u> + <u>0</u> (Table IV, Line 7) x 0.456	=	<u>478.8</u>
8. Estimated High At-Risk Weighting.			
District's calculated free lunch percentage for current year:			
(Comes from Table VI, Line 1)	19.80%		
District's calculated students per square mile:			
Line 3 / square miles in district = 5300 / 65.1 =	81.4		
a. Number of students eligible for free lunch (at least 50%)	(1050+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.	(1050+0) x 0.105 =		<u>0.0</u>
c. Number of students eligible for free lunches (35-49.99%)	(1050+0) x (0.198-0.3500) x 0.7 =		<u>0.0</u>
9. Estimated weighted FTE for new facilities. 9-20-2014 enrollment of students attending a new facility (d)	<u>0.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25	=	<u>0.0</u>
10. Estimated weighted FTE for transportation. (Table III, Line 5)		=	<u>559.9</u>
11. Estimated weighted FTE virtual enrollment. (Table V, Line 3)		=	<u>31.5</u>
12. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> + \$3,852	=	<u>0.0</u>
13. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>5,000,000</u> ÷ \$3,852	=	<u>1,298.0</u>
14. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> + \$3,852	=	<u>0.0</u>
15. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
16. Estimated 2014-2015 operating budget. (Lines 3 through 15)	<u>8,000.0</u> x \$3,852	=	<u>\$30,816,000</u>
17. Estimated Cost of Living weighting	<u>\$0</u> + \$3,852	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
18. Estimated 2014-2015 operating budget. (Include Cost of Living and FHSU)	<u>8,000.0</u> x \$3,852	=	<u>\$30,816,000</u>
19. Amount to transfer to General Fund (Form 149, Line 3).		=	<u>\$50,000</u>
20. Total General Fund Budget Authority (Form 150 Line 18 + Line 19)		=	<u>\$30,866,000</u>
Local Option Budget -- See Form 155			
21. Estimated 2014-2015 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed)			
(Lines 3 through 10 + 12 + 14 + 17) = 6670.5 x \$4,490 = \$29950545 +	<u>5,000,000</u> (Spec Ed)	=	<u>\$34,950,545</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 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{700.0}{6} = 116.6667$ (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{1,200.0}{6} = 200.0000$ (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.
- (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

TABLE I
Declining Enrollment Calculation

USD# 265

1. September 20, 2013, FTE and February 20, 2014 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>5,086.1</u>
2. September 20, 2014, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>5,270.0</u>
3. 3 YR AVG FTE: ($\frac{5,015.5}{(9/20/2012 \text{ FTE})^*} + \frac{5,086.1}{(\text{line 1})}$) / 3 = $\frac{5,270.0}{(\text{line 2})}$ / 3 = $\frac{5,123.9}{(\text{goes to line 3})}$	=	<u>5,123.9</u>
* Excludes 4 yr old at risk students, but includes 2/20/2013 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.)	=	<u>5,270.0</u>

TABLE II
Low and High Enrollment Weighting Factor

Enrollment of District

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

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

EXAMPLE: (FTE of 954.0)

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

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

TABLE III
Transportation Weighting

1. Area of district in square miles 9-20-2014.	=	<u>65.1</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2014 who reside in the district 2.5 miles or more (Estimated)	$\frac{3,686.3}{65.1} + \frac{0.0}{(\text{Table IV})}$	<u>3,686.3</u> (Line 8)
3. Index of density = Line 2	$\frac{3,686.3}{65.1}$ divided by Line 1	<u>56.63</u>
4. Using index of density (Line 3), determine transportation weighting factor.	=	<u>0.1519</u>
5. Estimated weighted FTE for transportation. 9-20-2014 number of resident students over 2.5 miles (line 2) $\frac{3,686.3}{0.1519}$ x $\frac{0.1519}{(\text{Line 4})}$ factor (Line 4) (to Line 11, Page 1)	=	<u>559.9</u>

TABLE IV
House Bill 2059 - Military Provision
Form 150

USD# 265

1. Estimated Adjusted 9-20-2014 FTE (Table 1, Line 3, Form 150)		=	<u>5,270.0</u>
2. Estimated 2-20-2015 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2014 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
3. Estimated FTE Enrollment count for 2014-2015 (Line 1 + Line 2) to Line 1, Form 150		=	<u>5,270.0</u>
Number of students in Line 2 with the following weighting factors:			
4. Estimated 2-20-2015 4yr old FTE (add to Line 2, Form 150)		=	<u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2015 bilingual FTE (a) (add to Line 5, Form 150)	<u>0.0000</u> x 0.395	=	<u>0.0</u>
6. Estimated weighted vocational education enrollment. 2-20-2015 vocational education FTE (b) <u>0.0000</u> x 0.5 (add to Line 6, Form 150)		=	<u>0.0</u>
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2015 <u>0</u> x 0.456 (add to Line 7, Form 150)		=	<u>0.0</u>
8. Estimated 2-20-2015 FTE of new students of military families, not enrolled on 9-20-2014 transported or for whom transportation is being made available 2-20-2015 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)		=	<u>0.0</u>
9. Estimated weighted 2-20-2015 FTE for New Facilities (d) (add to Line 9, Form 150)	FTE <u>0.0</u> x 0.25	=	<u>0.0</u>
(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours <u>0.0</u> ÷ 6 = <u>0.0000</u> (Record on Line 5)			
(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours <u>0.0</u> ÷ 6 = <u>0.0000</u> (Record on Line 6)			
(c) USD must have an approved at-risk pupil assistance plan for the school district. Part-time students in grades 1-12 and students 20 years and over are not eligible for at-risk weighting.			
(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.			

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

1. Estimated 9/20/2014 FTE Virtual Enrollment	<u>30.0</u> X	1.05	=	<u>31.5</u>
2. Estimated Virtual Students Taking AP* Courses	1st Semester <u>0</u> X	.08 =	<u>0.0</u>	
	2nd Semester <u>0</u> X	.08 =	<u>0.0</u>	<u>0.0</u>
3. Estimated Weighted FTE Virtual Enrollment				<u>31.5</u>

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

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

**TABLE VI
High At-Risk Weighting Calculation**

USD#

265

1. Calculated free lunch percentage for the current year (goes to page 1, line 7)
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = $1050 + 0 / 5300 =$ **19.80%** = 19.80%
2. District's calculated free lunch percentage for the prior year (info only) = 20.10%

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

a) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.

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

Example #1: (For new buildings.)

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

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$281.5 \times 0.25 = 70.4 \times \$3852 = \$271181$

Example #2: (For new additions)

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

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

Weighting for above example: $73.3 \times 0.25 = 18.3 \times \$3852 = \$70492$

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget. Only eligible to schools that had bond issue prior to July 1, 2014 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.

FORM 155
2014-2015 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2013-2014 school year = 30.00 %
2. Authorized Percent of LOB due to Election effective 2007-08 and thereafter Expires 0 = 0.00 %
3. Authorized percent of LOB due to an ELECTION beginning with the 2014-2015 school year to exceed 30%. (1% limit) School year it expires %
4. Authorized percent LOB due to MAIL BALLOT beginning 2014-2015 school year to exceed 30%. (3% limit) School year it expires %
5. Max LOB percentage authority with election to exceed 30% (Lines 1+2+3 OR Lines 1+3+4) (Max 33%) = 30.00 %
If election was passed on or before June 30, 2014 for additional 1%, local Board has authority to adopt 33% max LOB budget.
6. COMPUTED LOB FOR 2014-2015
(2014-2015 LOB Base General Fund \$ 34,950,545 X Line5) \$ 10,485,164
7. ADOPTED LOB FOR 2014-2015 IF LESS THAN Line 6..... \$

ESTIMATED FOOD SERVICE REVENUE

2014-2015

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

	TOTAL ANNUAL MEALS	FEDERAL		STATE Reimbursement RATE	PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-2014 to 6-30-2015
		RATE	Reimbursement				
LUNCHES							
1. Paid Elem	210,000	.5725	\$120,225	.0400	2.50	\$525,000	\$653,625
2. Jr. High	185,000	.5725	\$105,913	.0400	2.65	\$490,250	\$603,563
3. Sr. High	160,000	.5725	\$91,600	.0400	2.80	\$448,000	\$546,000
4. Free	125,000	3.2225	\$402,813	.0400			\$407,813
5. Reduced	70,000	2.8225	\$197,575	.0400	0.40	\$28,000	\$228,375
6. Adult	30,000				3.50	\$105,000	\$105,000
7. TOTAL	780,000		\$918,126			\$1,596,250	\$2,544,376
BREAKFAST							
8. Paid Elem	17,000	.2800	\$4,760		1.80	\$30,600	\$35,360
9. Jr. High	12,000	.2800	\$3,360		1.90	\$22,800	\$26,160
10. Sr. High	6,000	.2800	\$1,680		1.90	\$11,400	\$13,080
11. Free	58,000	1.5800	\$91,640				\$91,640
12. Reduced	15,000	1.2800	\$19,200		0.30	\$4,500	\$23,700
13. Adult	2,000				2.00	\$4,000	\$4,000
14. TOTAL	110,000		\$120,640			\$73,300	\$193,940
SNACKS							
15. Paid Elem		.0700	\$0			\$0	\$0
16. Jr. High		.0700	\$0			\$0	\$0
17. Sr. High		.0700	\$0			\$0	\$0
18. Free		.8000	\$0				\$0
19. Reduced		.4000	\$0		0.15	\$0	\$0
20. Adult						\$0	\$0
21. TOTAL	0		\$0			\$0	\$0
KINDERGARTEN							
22. MILK Paid	25,000	.2025	\$5,063			\$0	\$5,063
23. Free-Avg Dealer Cost			\$0			\$0	\$0
24. TOTAL	25,000		\$5,063			\$0	\$5,063
OTHER CASH							
25. Sales/Income	xxxxxxx		xxxxxxxxxxxx		xxxxxxx		\$0
26. 12 Months Total Income	xxxxxxx		\$1,043,829			\$30,000	\$1,669,550
TOTAL							\$2,743,379

KANSAS STATE DEPARTMENT OF EDUCATION

USD# 265

2014-2015
FORM 194

**Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2014 to December 31, 2014**

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

	(1) 2012 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)
1. General (No MVPT or RVPT)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2. Supplemental Gen. Fund	\$4,558,896	39.71%	\$461,435	26.43%	\$4,994	\$244	\$2,081
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$1,819,109	15.84%	\$184,063	11.66%	\$1,992	\$108	\$830
5. Special Assessment	\$58,662	0.51%	\$5,926	0.38%	\$64	\$4	\$27
6. Bond and Interest #1	\$5,044,766	43.94%	\$510,588	32.32%	\$5,526	\$298	\$2,303
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
12. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. TOTAL	\$11,481,433	100.00%	\$1,162,012	100.00%	\$12,576	\$923	\$5,241

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2014-2015.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15 and 16 and multiply by .67.
- (f) Includes the total 2012 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION
2014-2015
FORM 194-A

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2015, to June 30, 2015

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

	(1) 2013 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)
1. General (No MVPT or RVPT)	XXXXXXXXXXXXXXX \$4,654,177	XXXXXXXXXXXXXXX 40.21%	XXXXXXXXXXXXXXX \$230,136	26.66%	XXXXXXXXXXXXXXX \$2,491	\$121	XXXXXXXXXXXXXXX \$1,038
2. Supplemental Gen. Fund	\$0	0.00%	\$0	29.49%	\$0	\$134	\$0
3. Adult Education	\$1,858,770	16.06%	\$91,917	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$43,456	0.38%	\$2,175	11.78%	\$995	\$53	\$415
5. Special Assessment	\$5,017,513	43.35%	\$248,107	0.28%	\$24	\$1	\$10
6. Bond and Interest #1	\$0	0.00%	\$0	31.79%	\$2,685	\$144	\$1,119
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 Brfts	\$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	\$11,573,916	100.00% (c)	\$572,334 (e)	100.00% (c)	\$6,194 (e)	\$454 (e)	\$2,581 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2014-2015.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15 and 16 and multiply by .33.
- (f) Includes the total 2013 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

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

**ESTIMATED STATE AID
2014-2015**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2014 to 6/30/2015 (12 mo.) (No. of driver ed.
pupils completing program 300 x \$85) = \$25,500

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2013-14 = \$2,856,061

2. Est. increase due to KPERS rate (Line 1 x 12.00%) = \$342,727

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 X % of salary increase and added staff 7.00 %) = \$199,924

4. Est. KPERS State Aid for 2014-15 (Line 1 + Line 2 + Line 3) = \$3,398,712

**Form 196
Career and Technical Education**

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

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

School Bus - Types C & D

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

School Bus - Types A & B

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

Suburbans & Vans*

Total number of miles to and from community college/technical college _____ 38,000.0 times amount per mile (\$.90 per mile) = _____ \$34,200

TOTAL = _____ \$34,200

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

KANSAS STATE DEPARTMENT OF EDUCATION
FORM 239
2014-2015
ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. Adopted local option budget (Cannot exceed Line 6, Form 155)		=	<u>\$10,485,164</u>
2. Estimated supplemental general state aid.			
Line 1	<u>\$10,485,164</u>	x factor	<u>0.6123</u>
		=	<u>\$6,420,066</u>
3. Less prior year overpayment		-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)		=	<u>\$6,420,066</u>

FORM 242
BOND AND INTEREST FUND #1
2014-2015
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bonds Issued After July 1, 1992)

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

1. Estimated 2014-2015 bond and interest fund payments		=	<u>\$11,022,107</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$961,212</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4600</u>	=	<u>\$4,628,012</u>
4. Less prior year overpayment		-	<u> </u>
5. Less transfer from LOB		-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2014 through June 30, 2015) (Line 3 - (Line 4 + Line 5))		=	<u>\$4,628,012</u>

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

1. Estimated 2014 taxes levied in the capital outlay fund		=	<u>\$1,905,486</u>
2. Estimated capital outlay state aid. Line 1 x factor	<u>0.4600</u>	=	<u>\$876,524</u>

Unencumbered Cash Balance by Fund

Fund Name	Fund #	July 1, 2012	July 1, 2013	July 1, 2014
General	6	218	0	0
Federal Funds	7	-61,210	-54,848	-14,259
Supplemental General	8	513,051	401,667	486,833
Adult Education	10	0	0	0
At Risk (4yr Old)	11	38,951	32,270	20,000
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	398,412	312,692	50,000
Bilingual Education	14	19,791	17,937	15,000
Virtual Education	15	0	0	455
Capital Outlay	16	2,719,195	2,948,809	1,775,951
Driver Training	18	119,126	98,064	125,974
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	264,786	213,694	266,811
Professional Development	26	31,906	29,546	10,000
Parent Education Program	28	41,661	46,575	20,000
Summer School	29	0	0	0
Special Education	30	1,206,789	836,442	361,813
Cost of Living	33	0	0	0
Vocational Education	34	109,010	95,319	50,000
Gifts/Grants	35	62,264	76,266	64,647
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	2,440,000	1,500,000
Text Book & Student Material	55	460,049	256,540	10,000
Activity Fund	56	131,650	112,729	123,046
Tuition Reimbursement	57	0	0	0
Bond and Interest #1	62	6,082,995	5,984,411	6,179,894
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		14,578,644	13,848,113	11,046,165
Enrollment (FTE)*		5,198.7	5,366.5	5,500.0
Amount per Pupil		2,804	2,580	2,008
Special Assessment	67	0	8,618	7,581
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	xxxx	0	8,618	7,581

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, and all other preschool enrollment and kindergarten students attending full time.

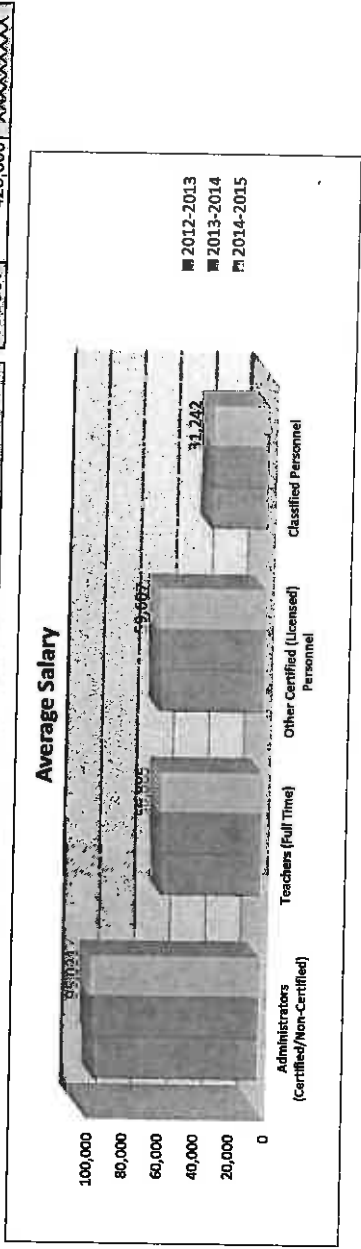
Sources of Revenue and Proposed Budget for 2014-15

Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance	
			State	Federal	Local				Other
					Interest	Transfers			
General	30,866,000	0	30,815,635	0	50,000	365	XXXXXXX		
Supplemental General	10,486,164	486,833	6,420,086	0	0	3,578,265	XXXXXXX		
Adult Education	0	0	0	0	0	0	XXXXXXX		
At Risk (4yr Old)	145,000	20,000	0	0	145,000	0	0		
Adult Supplemental Education	0	0	0	0	0	0	20,000		
At Risk (K-12)	2,500,000	50,000	0	0	0	0	0		
Bilingual Education	210,000	15,000	0	0	2,240,000	280,000	50,000		
Virtual Education	121,500	455	0	0	210,000	0	15,000		
Capital Outlay	4,500,000	1,775,951	876,524	0	122,000	0	955		
Driver Training	160,000	125,974	25,500	0	0	2,057,509	209,984		
Declining Enrollment	0	0	0	0	0	75,000	76,474		
Extraordinary School Program	0	0	0	0	0	0	XXXXXXX		
Food Service	3,000,000	266,811	30,000	1,043,829	0	0	0		
Professional Development	75,000	10,000	0	0	0	1,889,550	210,190		
Parent Education Program	110,000	20,000	63,000	0	0	75,000	10,000		
Summer School	0	0	0	0	0	47,000	20,000		
Special Education	7,300,000	361,813	0	0	0	0	0		
Vocational Education	700,000	50,000	34,200	30,000	0	7,200,000	261,813		
Special Liability Expense Fund	0	0	0	0	0	700,000	114,200		
Special Reserve Fund	0	0	0	0	0	0	0		
Gifts and Grants	75,000	64,647	0	0	0	80,000	XXXXXXX		
Textbook & Student Materials Revolving	0	10,000	0	0	0	0	XXXXXXX		
School Retirement	0	0	0	0	0	0	XXXXXXX		
Extraordinary Growth Facilities	0	0	0	0	0	0	XXXXXXX		
KPERS Special Retirement Contribution	3,398,712	0	3,398,712	0	0	0	XXXXXXX		
Contingency Reserve	0	1,500,000	0	0	0	0	XXXXXXX		
Activity Funds	0	123,046	0	0	0	0	XXXXXXX		
Tuition Reimbursement	0	0	0	0	0	0	XXXXXXX		
Bond and Interest #1	11,022,207	6,179,894	4,628,012	961,212	1,000	6,260,828	7,008,739		
Bond and Interest #2	0	0	0	0	0	0	0		
No Fund Warrant	0	0	0	0	0	0	0		
Special Assessment	149,800	7581	0	0	0	0	0		
Temporary Note	0	0	0	0	0	129,719	-12,500		
Copp Special Education	0	0	0	0	0	0	0		
Federal Funds	550,000	-14,259	XXXXXXX	598,000	XXXXXXX	XXXXXXX	33,741		
Cost of Living	0	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX		
SUBTOTAL	75,358,383	11,063,746	46,291,649	2,633,041	1,000	10,789,000	14,311,236		
Less Transfers	10,789,000	0	0	0	0	0	0		
TOTAL Budget Expenditures	\$64,569,383						8,088,243		

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	36,622,216	37,045,602	46,291,649
Federal Revenues	2,392,150	2,348,283	2,633,041
Local Revenues	33,052,618	29,876,335	25,101,236
Total Revenues	72,066,986	69,270,220	74,025,926
Revenues Per Pupil	13,863	12,908	13,459

	2012-13 Actual		2013-14 Actual		2014-15 Contracted	
	FTE	Total Salary	FTE	Total Salary	FTE	Total Salary
Administrators (Certified/Non-Certified)	28.0	2,586,038	28.0	2,627,404	28.0	2,680,592
Teachers (Full Time)	294.5	16,372,480	295.2	16,607,160	297.2	16,908,069
Other Certified (Licensed) Personnel	37.0	2,182,011	37.0	2,183,631	37.0	2,205,467
Classified Personnel	234.6	7,371,629	245.0	7,519,062	245.0	7,654,405
Substitutes/Temporary Help	XXXXX	388,720	XXXXX	447,421	XXXXX	425,000
		XXXXX		XXXXX		XXXXX



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.