Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 261 will meet on the 20 day of September 2021 at 6:55 PM at 1745 West Grand Ave, Haysville, KS 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at district office and will be available at this hearing.

The Amount of 2021 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2021-2022 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	39,421,876	20.000	40,340,158	20.000	42,875,425	3,069,647	20.000
Supplemental General (LOB)	08	13,307,383	14.679	13,407,567	14.365	14,147,355	2,358,918	13.669
SPECIAL REVENUE								
Federal Funds	07	1,067,493		2,007,280		6,552,600		
Preschool-Aged At-Risk	11	455,633		456,336		697,662		
At Risk (K-12)	13	6,365,830		6,677,901		8,902,450		
Bilingual Education	14	161,487		169,392		302,829		
Capital Outlay	16	3,192,764	8.000	2,684,058	8.000	3,698,317	1,380,626	8.000
Driver Training	18	89,226		99,309		148,600		
Food Service	24	3,109,175		2,683,247		3,945,000		
Professional Development	26	98,438		91,763		200,000		
Parent Education Program	28	343,638		340,708		480,000		
Special Education	30	12,781,615		12,731,710		13,831,723		
Career and Postsecondary Education	34	740,670		759,682		950,000		
KPERS Special Retirement Contribution	51	6,326,770		5,988,406		6,916,609		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	474,266		375,742				
Activity Fund	56	429,620		349,163				
DEBT SERVICE								
Bond and Interest #1	62	7,564,933	14.567	7,586,628	14.850	7,554,339	2,652,632	15.371
TOTAL USD EXPENDITURES	100	95,930,817	57.246	96,749,050	57.215	111,202,909	9,461,823	57.040
Less: Transfers	105	18,738,247		19,995,656		22,113,034		
NET USD EXPENDITURES	110	77,192,570		76,753,394		89,089,875		
TOTAL USD TAXES LEVIED	115	8,636,705		9,068,262		9,461,823		

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

TOTAL TAXES LEVIED	125	$8,636,705	$9,068,262	$9,461,823
Assessed Valuation - General Fund	128	$137,850,915	$145,454,449	$153,482,365
Assessed Valuation - All Other Funds	130	$157,286,613	$164,592,974	$172,578,230
Assessed Valuation - Capital Outlay	129	$157,286,613	$164,592,974	$172,578,230

Outstanding Indebtedness, July 1		2019	2020	2021
General Obligation Bonds	135	100,205,000	95,905,000	90,710,000
Lease Purchase Principal	153	2,065,000	1,860,000	1,655,000
TOTAL USD DEBT	155	102,270,000	97,765,000	92,365,000

**Tax Rates are expressed in Mills*

/s/ Paige Crum
Board President

/s/ Debbie Coleman
Clerk of the Board

State of Kansas
Revenue Neutral (County Certification)

USD #261
2021-2022

Exceeding the Revenue Neutral Tax Rate for the 2021-2022 School Year

The governing body of Unified School District 261 will meet on the 20 day of September 2021 at 06:50 PM at 1745 West Grand Ave, Haysville, KS 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at district office and will be available at this hearing.

Revenue Neutral Tax Rate

	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	$2,927,696	20.000	18.954	$3,069,647	20.000
Capital Outlay	$1,323,403	8.000	7.785	$1,380,626	8.000
Bond and Interest #2	$0	0.000		$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	$2,377,799	14.365		$2,358,918	13.669
Adult Education	$0	0.000		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$2,457,971	14.850		$2,652,632	15.371
No-Fund Warrant	$0	0.000		$0	0.000
Special Assessment	$0	0.000		$0	0.000
Temporary Note	$0	0.000		$0	0.000
Historical Museum	$0	0.000		$0	0.000
Public Library Board	$0	0.000		$0	0.000
Public Library Board Employee Benefits	$0	0.000		$0	0.000
Sub Total - All Other Funds	$4,835,770	29.215	27.708	$5,011,550	29.040

/s/ Paige Crum
Board President

/s/ Debbie Coleman
Clerk of the Board

STATE OF KANSAS
Budget 2021-22

USD #261

Unencumbered Cash Balance by Fund

	Fund	July 1, 2019	July 1, 2020	July 1, 2021
General	06	0	0	0
Federal Funds	07	-160,110	-161,683	-318,420
Supplemental General	08	260,972	267,709	326,598
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	45,424	50,000	0
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	52,363	5,000	0
Bilingual Education	14	5,687	5,000	0
Virtual Education	15	0	0	0
Capital Outlay	16	526,220	221,287	609,750
Driver Training	18	312,947	271,104	224,564
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	3,010,978	2,575,587	2,641,519
Professional Development	26	46,688	70,470	0
Parent Education Program	28	37,657	0	0
Summer School	29	0	0	0
Special Education	30	142,965	18,499	793,700
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	21,105	10,000	0
Gifts/Grants	35	0	0	0
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	1,055,703	1,055,703	1,055,703
Text Book & Student Material	55	419,944	517,181	504,007
Activity Fund	56	166,618	250,633	192,454
Bond and Interest #1	62	5,859,334	6,878,735	8,326,724
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	~~~~~	11,804,495	12,035,225	14,356,599
Enrollment (FTE)[1]	~~~~~	5,731.7	5,548.6	5,776.0
Amount per Pupil[2]	~~~~~	2,060	2,169	2,486
Special Assessment	67	0	0	0
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	~~~~~	0	0	0

Fund 35: Includes private grants and grants from nonfederal sources.

1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk (4 yr old) and Virtual.

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

Form 150
2021-2022
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget -- Lines 1 through 18

1. 2021-22 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (4 yr old).) (from Table I) = 5,649.2

2. Estimated 2021-22 Preschool-Aged At-Risk (4 yr old) FTE enrollment (See Footnote(e)) (Count as .5 FTE)
   9/20/21 127.0 + 2/20/22 0.0 = 127.0

3. 2021-22 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (4 yr old) (Line 1 + Line 2) = 5,776.2

4. Estimated 2021-22 weighted low enrollment and high enrollment.
   (from line 3) 5,776.2 x 0.035040 factor (from Table II) = 202.4
   (see Footnote (a) and (b))

5. Estimated 2021-22 Bilingual Weighting = 43.1
   A. (9/20/21 Contact Hrs 436.0 + 2/20/22 Contact Hrs 0.0) / 6 x 0.395 = 28.7
   B. (9/20/21 ELL Headcount 233 + 2/20/22 ELL Hdct 0) x .185 = 43.1
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2021-22 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/21 CTE contact hrs 1,046.0 + 2/20/22 contact hrs 0.0) / 6 x 0.5 = 87.2

7. Estimated 2021-22 At-Risk Student Weighting
   9/20/21 Free Lunch 2,600 + 2/20/22 Free Lunch 0 x 0.484 = 1,258.4

8. Estimated 2021-22 High-Density At-Risk Student Weighting (from Table V, Line 2) = 190.9

9. Estimated 2021-22 School Facilities Weighting (see Footnote (d))
   9/20/21 School Facilities FTE 0.0 + 2/20/22 School Facilities FTE 0.0 x 0.25 = 0.0

10. Estimated 2021-22 Transportation Weighting (Table III, Line 6) 1,091,879 ÷ $4,706 = 232.0

11. Estimated 2021-22 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $4,706 = 0.0

12. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (f) 6,210,093 ÷ $4,706 = 1,319.6

13. Estimated FHSU Math & Science Academy FTE enrollment = 1.0

14. Estimated 2021-22 Virtual State Aid (Table IV, Line 4) = $0

15. Estimated 2021-22 operating budget excludes COLA. (Lines 3 thru 13 times BASE + Line 14 + Line 15) 9,110.8 x $4,706 + 0 = $42,875,425

16. Estimated Cost of Living weighting (Must have 31% LOB) $0 ÷ $4,706 = 0.0
    (maximum allowed for this district) (Amt district will use, up to the maximum)

17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16) 9,110.8 x $4,706 + 0 = $42,875,425

Local Option Budget -- See Form 155

18. Estimated 2021-22 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)
    (Lines 3 through 11 + 16) = 7790.2 x 4706 = $36660681 + 6,210,093 (Spec Ed) = $42,870,774

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) NO

2. 9/20/18 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual) = 5,576.7

3. 2/20/19 Audited FTE of new students of military families, not enrolled on 9/20/18.
(Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 2. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

4. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual) = 5,649.2

5. Estimated 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19.
(Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 4. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

6. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual) = 5,485.1

7. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20.
(Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 6. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

8. Sept. 20, 2018, FTE enrollment plus 2/20/19 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.) = 5,576.7

9. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.) = 5,649.2

10. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.) = 5,485.1

11. 3 YR AVG FTE*: (5,576.7 (line 8) + 5,649.2 (line 9) + 5,485.1 (line 10)) ÷ 3 = 5,570.3 (goes to line 11) = 0.0

* Excludes Preschool-Aged At-Risk (4 yr old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

12. 2021-22 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG). = 5,649.2

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 5,649.2

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]÷3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]÷3642.4} -1
1622 and over	0.03504

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2021. = 36.0

2. All public pupils transported or for whom transportation is being made available 9-20-2021
who reside in the district 2.5 miles or more (Estimated) 1,757.0 + 2-20-22 0.0 = 1,757.0

3. Index of density = Line 2 1,757.0 divided by Line 1 36.0 = 48.806

4. Using index of density (Line 3), determine Per Capita Allowance. = $550

Factor A [BASE Change]	1.1299
Factor B [Transported Students times Per Capita Allowance]	$966,350
Factor C [Factor B times Constant]	$966,350
Factor D [Factor C times Factor A]	$1,091,879

6. 2021-22 Trans. State Aid = 1,091,879 (to Line 10, Page 1) = 1,091,879

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

TABLE IV
Virtual State Aid (KSA 72-3715)

1. Estimated 9/20/21 FTE enrollment for full-time students enrolled in virtual programs.	0.0	X	$5,000	= 0
2. Estimated 9/20/21 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	$1,700	= 0
3. Estimated Virtual Credits* (20 years and older).	0.00	X	$709	= 0
4. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3)**				= $0

*No student shall be counted for more than 6 credits per year.

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

TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)

1. Estimated 2021-22 Free Lunch Percentage (1B divided by 1A)			= 45.49 %
A. 9/20/21 + 2/20/22 Headcount (from Open page)		= 5,715	
B. 9/20/21 + 2/20/22 Free Lunch Headcount (from Open page)		= 2,600	
2. Estimated 2021-22 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 190.9
A. USD Level (i or ii)		= 190.9	
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 mir	= 190.9		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		= 40.8	

TABLE VI ** (NEW) **
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer From General Fund to At-Risk K-12 Fund (2021 House Bill 2134)

1. Estimated 2021-22 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7) =	1,258.4		
2. Estimated 2021-22 At-Risk (High Density) Weighted FTE [Form 150 Line 8) =	190.9		
3. Estimated At-Risk State Foundation Aid [(Line 1 + Line 2) X $4706] =	1,449.3	X $4,706	= $6,820,406

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 436.0 ÷ 6 x 0.395 = 28.7033 (Record on Line 5)

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2021 and multiplying by factor of 0.185. Total headcount 233 x 0.185 = 43.1050 (Record on Line 5)

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,046.0 ÷ 6 = 174.3333 (Record on Line 6)

(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that passed a bond election prior to **July 1, 2015** and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.

(e) Preschool-Aged At-Risk (4 yr old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(f) Comes from form 118 (line 20).

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

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

e) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-5139). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculation would be utilized.

Example #1: (For new buildings.)
For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	Headcount	FTE
Kindergarten	77	77.0
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		320.0 x 0.25 = 80.0 x $4,706 = $376,480

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 X 0.25 = 18.3 X $4,706 = $86,237

Qualifying for the 3yr Average (Goes to Table I)

1. Did the district receive Federal Impact Aid? = NO
2. Did the district have a military dependent student enrolled during the 2020-2021 school year? = YES
3. Did the district decline in enrollment for 2020-2021 school year compared to the 2019-2020 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/22 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/21 Est. FTE Enrollment 5,649.0 = NO

DISTRICT NAME 261 - Haysville

USD # 261 (TYPE USD NUMBER ONLY)

HOME COUNTY Sedgwick

2021-2022

The following red error messages will disappear when item is completed:

*Salaries page incomplete.

157,286,613	Final 2019 Assessed Valuation (All funds except General.)
137,850,915	Final 2019 General Fund Assessed Valuation
157,286,613	Final 2019 Capital Outlay Assessed Valuation
164,592,974	Final 2020 Assessed Valuation (All funds except General.)
145,454,449	Final 2020 General Fund Assessed Valuation
164,592,974	Final 2020 Capital Outlay Assessed Valuation
172,578,230	2021 Assessed Valuation (All funds except General.)
153,482,365	2021 General Fund Assessed Valuation
172,578,230	2021 Capital Outlay Assessed Valuation if Different than All Other Funds
	2021 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2019-20 Mill Rates (official levies from County Clerk)	2020-21 Mill Rates	2019 Taxes Levied (in dollars from F110 prior year Budget)
General	20.000	20.000	2,757,018
Supplemental General	14.679	14.365	2,316,613
Adult Education	0.000	0.000	
Capital Outlay	8.000	8.000	1,263,477
Special Liability Expense	0.000	0.000	
Bond and Interest #1	14.567	14.850	2,299,597
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Commission Emp Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (excludes Virtual)

5,576.7	9/20/18 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
5,649.2	9/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
5,485.1	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
5,715	9/20/21 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (4 yr Old). Exclude Virtual.)
5,649.0	9/20/21 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old). Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
127.0	9/20/21 Est. Preschool-Aged At-Risk (4 yr old) FTE Enrollment (count each student as .5 FTE)
2,600	9/20/21 Est. Number of eligible students that qualify for free meals. Do NOT include part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
1,046.0	9/20/21 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
436.0	9/20/21 Est. Bilingual Education total clock hours of students enrolled and attending
233	9/20/21 Est. Bilingual headcount of students enrolled and attending
0.0	9/20/21 Est. FTE for new facilities (only eligible to schools that had bond election prior to 7-1-2015 & bond money was used for construction of new facilities or schools that were built primarily with federal funds on a military reservation within USD 207 or 475.)
1,757.0	9/20/21 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more.
1.0	9/20/21 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. *[Cannot be used to generate general fund weightings other than BASE **and** cannot be used for LOB authority.* *Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]*

Military Provision for Form 150 (new students of military families, not enrolled on 9/20/2021 and Excludes Virtual)

0.0	2/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
0.0	2/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
0.0	2/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
	2/20/22 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (4 yr Old).
	2/20/22 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old).) (Out of state students counted as HALF of regular FTE.)
	2/20/22 Est. Preschool-Aged At-Risk (4 yr old) FTE Enrollment (count each student as .5 FTE)
	2/20/22 Est. number of eligible students that qualify for free meals. Do not include part-time students.
	2/20/22 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/22 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/22 Est. Bilingual headcount of students enrolled and attending
	2/20/22 Est. FTE for new facilities (only eligible to schools that had a bond election prior to 7-1-2015 & bond money was used for construction of new facilities or schools that were built primarily with federal funds on a military reservation within USD 207 or 475.)
	2/20/22 Est. Public pupils transported of military families or for whom transportation is being made available who reside in the district 2.5 miles or more.

Virtual State Aid (KSA 72-3715)

	9/20/21 Est. FTE Virtual Students (Full-Time Students)
	9/20/21 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/21) (No student shall be counted for more than 6 credits between July 1, 2021 and June 30, 2022)
36.0	Area of district in square miles 9/20/21.
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 11)
No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the ELECTION was held to increase LOB authority. **(Goes to Code 01.)**
	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 2)**
	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
1/10/2019	Date the Board Adopted LOB Resolution as authorized by 72-5143.
33.00	Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 3)**
9999	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
7/21/2014	Date the Capital Outlay was authorized. ***(Goes to Code 02.)***
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
	Date the Adult Education was authorized. ***(Goes to Code 02.)***
	Number of mills.
	Number of years authorized.
40,340,158	2020-21 General Fund (Final Audited Legal Max)
	100% of estimated P.L. 382 for 2021-22. (Exclude extra aid for Construction, Children on Indian Land, Low Rent Housing, Special Education and Pre-Kindergarten Deduct that does not generate state aid.
5.000	**Delinquent tax rate to be used for the 2021-2022 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2019**	**7/1/2020**	**7/1/2021**
General Obligation Bonds	$100,205,000	$95,905,000	$90,710,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	$2,065,000	$1,860,000	$1,655,000

927,894	*Estimated Motor Vehicle Property Tax - 7/1/21 to 6/30/22
16,895	*Estimated Recreational Vehicle Property Tax - 7/1/21 to 6/30/22
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/21 to 6/30/22
2,727	*Estimated 16/20M Tax - 7/1/21 to 6/30/22
49,381	*Estimated Commercial Vehicle Tax - 7/1/21 to 6/30/22

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

8.000	2021-22 Capital Outlay Mill Levy Rate to be used in this budget ***(Goes to Code 04.)***
	2021-22 Adult Ed. Mill Levy Rate to be used in this budget ***(Goes to Code 04.)***

FTE Enrollment for All Students** (for information purposes only)

5,635.1	9/20/17 FTE Enrollment (2/20/18 military count not applicable)
5,656.7	9/20/18 FTE Enrollment (Includes 2/20/19 military count)
5,731.7	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
5,548.6	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
5,776.0	9/20/21 Est. FTE Enrollment (Includes 2/20/22 military count estimate)

***FTE Enrollment is based on 9/20 & 2/20 and includes Preschool-Aged At-Risk (4 yr Old). Beginning in 2017-2018, full-day kindergarten was funded as 1.0 FTE. Includes virtual enrollment.*

652	9/20/21 Headcount Eligible for Reduced Priced Meals (Estimated)

Kansas Department of Education
Budget Form USD-B

USD #261
2021-2022

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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.

			2021-2022 Adopted Budget		
TABLE OF CONTENTS	K.S.A.	Code 01 Line	1 Expenditures	2 2021 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	42,875,425	3,069,647	20.000[2]
Federal Funds	12-1663	07	6,552,600		
Supplemental General (LOB)[3]	72-5147	08	14,147,355	2,358,918	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	697,662		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	8,902,450		
Bilingual Education	72-3613	14	302,829		
Virtual Education	72-3715	15	0		
Capital Outlay	72-53, 113	16	3,698,317	1,380,626	
Driver Training	72-5163	18	148,600		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	3,945,000		
Professional Development	72-2552	26	200,000		
Parent Education Program	72-4165	28	480,000		
Summer School	72-3238	29	0		
Special Education	72-3422	30	13,831,723		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	950,000		
Gifts and Grants	72-1142	35	0		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	6,916,609		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	7,554,339	2,652,632	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2021-2022 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date election was held to exceed 31% _____ authorizing 0.00% expires _____
   Date the Board adopted resolution 1/10/2019 authorizing 33.00% expires 9999
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order #_____ dated ____/____/____.

State of Kansas
Budget Form USD-B

USD #261
2021-2022

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2021-2022 Adopted Budget 1 Expenditures	2 2021 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	111,202,909	9,461,823	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	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	

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

Assisted by:

_____
_____
_____

st: _____, 2

/s/ Paige Crum
Board President

County Clerk

/s/ Debbie Coleman
Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

County	Final Assessed Valuation General Fund[2]	Other Funds[1]	Bond and Interest #1	#2
		$		
		$		
		$		
		$		
		$		
TOTAL	$0	$0	$0	$0

1. Exclude Assessed Valuation due to neighborhood revitalization act (KSA 12-1770, et sec.) and Tax Increment Financing.

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

Computation of Delinquency

2019 Delinquent Tax Percentage 0.000 %

Rate Used in this Budget for 2021-2022 5.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay
   Resolution dated 7/21/2014 authorizing 8.000 mills for 9999 years.
   Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education
   Resolution dated _____ authorizing 0.000 mills for 0 years.
   (limit 5 years)

3. Historical Museum:
   Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:
   Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:
   Resolution dated _____ authorizing _____ mills.

   Note: The USD must have a copy of the separate recreation commission budget before making this levy.

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

		1	2	3	4	Fiscal Year 2021-2022 5	6	7	8	9	10
Code	Code 04 Line	Actual 2020 Tax Levy	Less 5 Allowance for Delinquency	Less 2020 Tax Received in 2020-21	Less Tax Refunded in 2020-21	2020 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2021 Tax to be Levied	Estimate of 2021 Taxes (1/1/2022 - 6/30/2022)
Supplemental General	03	2,377,799	118,890	2,230,109	0	28,800	364,238	6,613	19,327	2,358,918	2,170,205
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,323,403	66,170	1,242,097	0	15,136	199,990	3,631	10,612	1,380,626	1,270,176
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,457,971	122,899	2,305,752	0	29,320	366,423	6,652	19,444	2,652,632	2,440,421
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	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	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	6,159,173	307,959	5,777,958	0	73,256	930,651	16,896	49,383	6,392,176	5,880,802

Adult Education Computation: $172,578,230 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation: $172,578,230 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $1,380,626 (Taxes to be Levied)

Tax Collection Ratio for 2020 93.811 %

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

		1	2	3	4	5	6	7	8	9	10
Bond Elections	Purpose of Debt	Date of Issue	Interest Rate	Amount of Bonds Issued	Principal Oustanding 7/1/2021	Date Due		Due in 2021-2022		Due July-Dec. 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	Series 2013 Refunded	2/1/2013	2.13	9,920,000	9,060,000	11/1/2021	11/1/2021	96,160	100,000		
						5/1/2022		95,160			
						11/1/2022	11/1/2022			95,160	100,000
	Series 2014 Refunded	9/1/2014	2.78	6,035,000	3,080,000	11/1/2021	11/1/2021	46,200	1,470,000		
						5/1/2022		24,150			
						11/1/2022	11/1/2022			24,150	1,510,000
	Series 2015 Refunded	2/1/2015	3.99	24,705,000	21,540,000	11/1/2021	11/1/2021	430,800	1,125,000		
						5/1/2022		408,300			
						11/1/2022	11/1/2022			408,300	1,175,000
	Series 2015	8/9/2015	3.45	30,000,000	25,935,000	11/1/2021	11/1/2021	465,647	650,000		
						5/1/2022		449,397			
						11/1/2022	11/1/2022			449,397	690,000
	Series 2016	5/3/2016	3.20	29,000,000	24,540,000	11/1/2021	11/1/2021	394,600	1,205,000		
						5/1/2022		364,475			
						11/1/2022	11/1/2022			364,475	1,265,000
	Series 2020	12/1/2020	2.00	6,555,000	6,555,000	11/1/2021	11/1/2021	97,400	35,000		
						5/1/2022		97,050			
						11/1/2022	11/1/2022			97,050	25,000
	Total				90,710,000			2,969,339	4,585,000	1,438,532	4,765,000
after July 1, 2015 & prior to June 30, 2017											
	Total				0			0	0	0	0
after July 1, 2017											
	Total				0			0	0	0	0
	Grand Total				90,710,000			**2,969,339**	**4,585,000**	**1,438,532**	**4,765,000**

STATEMENT OF CONDITIONAL LEASE, LEASE–PURCHASE & CERTIFICATE OF PARTICIPATION

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2021	Payments Due in 2021-2022	Payments due July - Dec 2022
QZAB JC Contract 2011	11/1/2011	204	0.00%	1,600,000		1,600,000	1,600,000	165,000	205,000
QZAB JC Contract 2012	2/1/2012	120	1.50%	1,900,000		1,900,000	55,000	55,000	0
			TOTAL	$3,500,000	$0	$3,500,000	$1,655,000	$220,000	$205,000

State of Kansas
Budget Form USD-E

USD #261
2021-2022

GENERAL FUND	Code 06 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30		0	
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	17,774		
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	33,501,090	34,404,002	36,665,332
3130 Mineral Production Tax	115	534	337	
3205 Special Education Aid	120	5,902,478	5,935,819	6,210,093
4000 Federal Sources				
4820 Impact Aid PL 382	145			0
RESOURCES AVAILABLE	**170**	**39,421,876**	**40,340,158**	**42,875,425**
Total Expenditures & Transfers	175	39,421,876	40,340,158	42,875,425
Unencumbered Cash Balance (June 30)	190	0	0	~~~~~~~~~~

Budget Line 190: Line 170 minus Line 175

Budget Line 65: Include Psychiatric Residential Treatment Centers (PRTF)/Juvenile Detention Centers (JDC)/Flint Hills Job Corps payments, Teacher Mentoring Program payments, National Board Certified Teacher payments, Career & Technical Education state aid (for students earning an industry recognized credential in a high-need occupation) and Evidence-Based Reading (PK-3) state aid.

Budget Line 145: Impact Aid should reflect 70% after deducts for special education, Indian, low-rent housing, heavily impacted and construction.

State of Kansas
Budget Form USD-E

USD #261
2021-2022

GENERAL FUND	Code 06 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	12,962,379	13,097,301	13,000,000
120 Non-Certified	215	194,585	167,296	170,000
200 Employee Benefits				
210 Insurance (employee)	220	1,459,354	1,557,811	1,550,000
220 Social Security	225	1,177,818	1,217,000	1,250,000
290 Other	230	63,079	60,108	65,000
300 Purchased Professional & Tech Serv	235	29,919	20,062	21,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	712,289	734,406	700,000

GENERAL FUND	Code 06 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	190,897	166,880	170,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270	127,548	136,817	140,000
700 Property (equipment & furnishings)	275	27,515	30,324	30,000
800 Other	280			2,626
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,271,743	1,379,970	1,300,000
120 Non-Certified	290	318,959	288,878	300,000
200 Employee Benefits				
210 Insurance (employee)	295	193,354	187,230	200,000
220 Social Security	300	130,601	139,257	150,000
290 Other	305	4,658	6,833	7,000
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313	5,400	3,085	4,000
500 Other Purchased Services	315	5,396	4,022	5,000
600 Supplies	320	19,709	13,571	14,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,174,650	1,211,574	1,000,000
120 Non-Certified	340	1,124,269	1,046,436	1,000,000
200 Employee Benefits				
210 Insurance (employee)	345	269,319	287,443	300,000
220 Social Security	350	170,251	166,548	175,000
290 Other	355	53,646	54,611	55,000
300 Purchased Professional & Tech Serv	360	7,970	8,801	9,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	7,671	4,757	5,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	60,024	55,413	60,000
650 Technology Supplies	375	41,338	37,739	40,000
680 Miscellaneous Supplies	380	11,388	8,455	9,000
700 Property (equipment & furnishings)	385	3,440	12,933	13,000
800 Other	390	8,917	3,721	4,000
2300 General Administration				
100 Salaries				
110 Certified	395	193,637	312,220	325,000
120 Non-Certified	400	105,583	108,343	110,000
200 Employee Benefits				
210 Insurance (employee)	405	32,774	31,550	32,000
220 Social Security	410	19,709	23,908	24,000
290 Other	415	541	620	700
300 Purchased Professional & Tech Serv	420		57,173	60,000
400 Purchased Property Services	425	42,362		30,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	31,358	31,171	35,000
590 Other	440	22,499	8,667	9,000
600 Supplies	445	13,883	2,981	3,000
700 Property (equipment & furnishings)	450			
800 Other	455	175,511	180,839	200,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
100 Salaries				
110 Certified	460	1,667,576	1,633,686	1,500,000
120 Non-Certified	465	898,172	857,350	900,000
200 Employee Benefits				
210 Insurance (employee)	470	260,788	251,646	265,000
220 Social Security	475	188,648	182,568	185,000
290 Other	480	10,274	11,255	12,000
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	7,140	7,140	8,000
590 Other	500	24,217	16,539	18,000
600 Supplies	505	42,301	51,911	50,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	244,022	254,461	265,000
120 Non-Certified	735	338,684	356,889	365,000
200 Employee Benefits				
210 Insurance	740	67,608	74,643	80,000
220 Social Security	745	59,383	60,627	65,000
290 Other	750	2,305	2,288	3,000
300 Purchased Professional & Tech Serv	755	28,899	23,002	24,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	22,101	17,461	18,000
600 Supplies	770	37,205	105,037	75,000
700 Property (equipment & furnishings)	775		3,450	5,000
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	1,149,532	818,963	500,000
200 Employee Benefits				
210 Insurance (employee)	525	325,614	356,119	365,000
220 Social Security	530	182,561	169,602	175,000
290 Other	535	11,596	10,732	12,000
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	66,381	65,144	70,000
420 Cleaning	550	99,939	106,372	110,000
430 Repairs & Maintenance	555	16,821	9,061	10,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	27,961	46,564	50,000
500 Other Purchased Services				
520 Insurance	575	18,826	20,192	22,000
590 Other	580	142,876	160,772	175,000
600 Supplies				
610 General Supplies	585	378,000	313,510	100,000
620 Energy				
621 Heating	590	12,325	14,035	15,000
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	34,440	33,480	35,000
800 Other	620			
2601 Operations & Maintenance (transportation) 100 Salaries 120 Non-Certified	622			
200 Employee Benefits 210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	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 school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services 2720 Supervision 100 Salaries 120 Non-Certified	652	75,667	76,763	78,000
200 Employee Benefits 210 Insurance	654	8,662	6,862	6,900
220 Social Security	656	5,729	5,804	5,900
290 Other	658	166	259	300
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services 100 Salaries 120 Non-Certified	666	833,951	698,352	500,000
200 Employee Benefits 210 Insurance	668	175,325	180,739	180,000
220 Social Security	670	60,880	49,144	50,000
290 Other	672	16,872	15,426	17,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services 513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	145	573	500
520 Insurance	680	40,898	42,998	50,000
626 Motor Fuel	682	59,415	52,407	65,000
730 Equipment (including buses)	684	27,284	22,932	75,000
800 Other	686	35,220	36,411	50,000
2730 Vehicle Services & Maintenance Services 100 Salaries 120 Non-Certified	688	204,829	217,186	220,000
200 Employee Benefits 210 Insurance	690	17,650	20,848	21,000
220 Social Security	692	15,067	15,847	16,000
290 Other	694	4,518	4,251	5,000
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698	55,974	26,285	50,000

GENERAL FUND	Code 06 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702	80,054	37,220	75,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services 100 Salaries 120 Non-Certified	708			
200 Employee Benefits 210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers 932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807			
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835	100,000		100,000
949 Summer School	837			
950 Special Education	840	7,802,435	8,678,598	6,210,093
954 Career & Postsecondary Education	850	1,668		
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	160,209	175,000	225,000
978 At Risk (K-12)	893	807,120	1,075,000	6,820,406
TOTAL EXPENDITURES*	~~~	39,421,876	40,340,158	42,875,425

**Goes to Budget Line 175.*

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-160,110	-161,683	-318,420
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	657,958	711,070	715,250
4593 Title II	15	143,617	137,587	149,862
4602 Title IV	22	34,515	104,471	106,196
4601 Title III (English Language Acquisition)	60	16,285	19,074	21,495
4595 ESSER I (CARES Act)	67	34,984	847,590	
4605 ESSER II (CRRSA)	**68**			2,208,324
4606 ESSER III (ARP)	**70**			4,959,581
4599 Other	75	178,561	30,751	30,000
RESOURCES AVAILABLE	170	905,810	1,688,860	7,872,288
TOTAL EXPENDITURES & TRANSFERS	175	1,067,493	2,007,280	6,552,600
UNENCUMBERED CASH BALANCE JUNE 30	190	-161,683	-318,420	1,319,688

Budget Line 010: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 015: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

Budget Line 022: Includes Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

USD# 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	536,438	494,335	2,000,000
120 NonCertified	215	62,014	89,178	700,000
200 Employee Benefits				
210 Insurance (Employee)	220	55,470	58,153	300,000
220 Social Security	225	38,152	35,651	300,000
290 Other	230	4,830	7,426	100,000
300 Purchased Professional & Technical Serv	235	6,205	4,880	10,000
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/Private Sources	250			
590 Other	255	14,806	434	
600 Supplies				
610 General Supplemental (Teaching)	260	30,193	452,932	500,000
644 Textbooks	265			
650 Supplies (Technology Related)	267		36,761	100,000
680 Miscellaneous Supplies	270	12,189	33,127	100,000
700 Property (Equipment & Furnishings)	275	24,920	520,666	1,000,000
800 Other	280	6,394	1,000	10,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			150,000
120 NonCertified	290			250,000
200 Employee Benefits				
210 Insurance (Employee)	295			50,000
220 Social Security	300			50,000
290 Other	305			50,000
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	10,100	2,333	5,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	36,441	39,675	140,000
120 NonCertified	340	34,110	44,271	150,000
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	5,265	6,295	10,000
290 Other	355	1,751	1,763	2,000
300 Purchased Professional & Technical Serv	360	35,192	32,197	50,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	85,457	64,075	75,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			350,000
680 Miscellaneous Supplies	380	19,196	51,400	50,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	3,470	300	500
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 & Technical Serv	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			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730	18,400	8,185	20,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	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 school bus)	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	13,201	13,320	15,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	3,395	3,141	5,000
220 Social Security	635	962	1,130	5,000
290 Other	640	90	14	100
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	2,476	4,638	5,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840	6,376		
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS*	~~~	1,067,493	2,007,280	6,552,600

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)	
UNENCUMBERED CASH BALANCE JULY 1	01	260,972	267,709	326,598	
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES 1110 Ad Valorem Tax Levied 2018 $	10	41,962			
2019 $	15	2,169,384	65,011		
2020 $	20		2,230,109	28,800	
1140 Delinquent Tax	25	81,668	88,544	59,475	
1410 Transportation Fees	47				
1980 Reimbursements	60				
1990 Miscellaneous	65				
2000 COUNTY SOURCES 2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	478,996	362,101	364,238	
2450 Recreational Vehicle Tax	75			6,613	
2460 Commercial Vehicle Tax	77			19,327	
2800 In Lieu of Taxes IRBs/Rental Excise	85			0	
3000 STATE SOURCES 3140 Supplemental State Aid	95	10,542,110	10,720,691	11,275,442	
5000 OTHER 5253 Transfer From Contingency Reserve	145	0	0	0	
RESOURCES AVAILABLE	170	13,575,092	13,734,165	12,080,493	
TOTAL EXPENDITURES & TRANSFERS	175	13,307,383	13,407,567	14,147,355	
TAX REQUIRED (175 minus 170)	195			2,066,862	
PERCENT OF COLLECTION	196			92.000	%
TOTAL 2021 TAX REQUIRED (195÷196)	197			2,246,589	
Delinquent Tax	200			112,329	
AMOUNT OF 2021 TAX TO BE LEVIED (Line 197 + Line 200)	205			2,358,918	
UNENCUMBERED CASH BALANCE JUNE 30	207	267,709	326,598	~~~~~~~~~~	

Budget Line 196: *pulls from Form 110, Table I, Line 2.*

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Certified	210	152,244	149,563	155,000
120 NonCertified	215			
200 Employee Benefits 210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260			1,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	915,299	434,486	1,129,224
800 Other	280			572,171
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	43,039	43,064	45,000
120 Non-Certified	290	51,204	50,207	55,000
200 Employee Benefits				
210 Insurance (Employee)	295	7,053	7,053	7,100
220 Social Security	300	7,364	7,506	7,600
290 Other	305	273	287	300
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	44,898	47,823	50,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	139,873	111,634	115,000
120 NonCertified	340	34,262	32,776	35,000
200 Employee Benefits				
210 Insurance (Employee)	345	13,724	13,724	13,750
220 Social Security	350	13,052	10,900	11,000
290 Other	355	426	426	500
300 Purchased Professional & Technical Serv	360	17,858	10,750	18,000
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	11,584	6,604	7,000
700 Property (Equipment & Furnishings)	385		1,049	2,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	72,310	72,310	75,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	5,565	5,568	5,600
290 Other	415	68	68	75
300 Purchased Professional & Technical Serv	420	9,930	14,932	15,000
400 Purchased Property Services	425	450	2,759	3,000
500 Other Purchased Services				
520 Insurance	430	423,218	441,783	500,000
530 Communications (telephone, postage, etc.)	435	385	420	500
590 Other	440	2,221	446	500
600 Supplies	445	934	1,363	15,000
700 Property (Equipment & Furnishings)	450	317	810	1,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
800 Other	455	13,199		10,000
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 & Technical Serv	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	58,745	56,490	60,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750	154,583	252,149	260,000
300 Purchased Professional & Technical Serv	755	92,001	129,274	135,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770		7,693	10,000
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	143,669	155,189	165,000
200 Employee Benefits				
210 Insurance (Employee)	525	34,311	36,167	40,000
220 Social Security	530	10,714	11,559	13,000
290 Other	535	515	334	500
300 Purchased Professional & Technical Serv	540	145,523		75,000
400 Purchased Property Services				
411 Water/Sewer	545	6,073	12,330	15,000
420 Cleaning	550	4,666	4,828	5,000
430 Repairs & Maintenance	555	114	4,314	5,000
440 Rentals	560			
460 Repair of Buildings	565	2,220	3,547	30,000
490 Other	570	3,381	5,662	6,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	2,365	335	2,000
600 Supplies				
610 General Supplies	585		9,600	
620 Energy				
621 Heating	590	123,832	144,633	175,000
622 Electricity	595	659,639	786,813	800,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	17,467		18,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
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 Professional & Technical Serv	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 school bus)	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			200,000
800 Other	686			
2730 Vehicle Services& Maintenance Services 100 Salaries 120 NonCertified	688			
200 Employee Benefits 210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services 100 Salaries 120 NonCertified	708			
200 Employee Benefits 210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services 100 Salaries 110 Certified	895			
120 NonCertified	900			
200 Employee Benefits 210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			500,000
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790		251,281	25,000
5200 TRANSFER TO: 930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	160,800	164,392	202,829
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	100,000	21,293	100,000
948 Parent Education Program	835	51,175	185,902	150,000
949 Summer School	837			
950 Special Education	840	3,049,069	3,120,609	5,100,000
954 Career and Postsecondary Education	850	700,027	749,682	850,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	300,000	231,336	372,662
978 At Risk (K-12)	890	5,505,744	5,593,844	1,982,044
TOTAL EXPENDITURES & TRANSFERS*	~~~	13,307,383	13,407,567	14,147,355

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	45,424	50,000	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			100,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	160,209	175,000	225,000
5208 Transfer From Supplemental General	140	300,000	231,336	372,662
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	505,633	456,336	697,662
TOTAL EXPENDITURES & TRANSFERS	175	455,633	456,336	697,662
UNENCUMBERED CASH BALANCE JUNE 30	190	50,000	0	0

USD# 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	228,851	229,960	300,000
120 NonCertified	215	67,979	64,764	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	54,290	52,744	55,000
220 Social Security	225	20,989	20,002	25,000
290 Other	230	2,119	381	1,000
300 Purchased Professional & Technical Serv	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			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			127,662

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
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			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	18	4	1,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & 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	49,617	56,380	75,000
120 NonCertified	395	15,124	14,061	15,000
200 Employee Benefits				
210 Insurance (Employee)	400	4,972	3,336	5,000
220 Social Security	405	4,624	5,276	6,000
290 Other	410	7,022	7,693	10,000
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
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 & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485	28	1,735	2,000
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			
2900 Other Support Services 100 Salaries 110 Certified	600			
120 NonCertified	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	455,633	456,336	697,662

**Goes to Budget Line 175.*

AT-RISK (K-12)	Code 13 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	52,363	5,000	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	5,603	4,057	
1320 Other School District/Govt Sources In-Sta	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			100,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	807,120	1,075,000	6,820,406
5208 Transfer From Supplemental General	140	5,505,744	5,593,844	1,982,044
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	6,370,830	6,677,901	8,902,450
TOTAL EXPENDITURES & TRANSFERS	175	6,365,830	6,677,901	8,902,450
UNENCUMBERED CASH BALANCE JUNE 30	190	5,000	0	0

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

AT-RISK (K-12)	Code 13 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	5,017,826	5,579,971	6,800,000
120 NonCertified	215	204,102	164,459	332,550
200 Employee Benefits				
210 Insurance (Employee)	220	203,182	216,912	300,000
220 Social Security	225	178,985	179,622	275,000
290 Other	230	36,467	29,573	40,000
300 Purchased Professional & Technical Serv	235	3,503	3,700	10,000
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	13,712	5,009	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	5,229	4,489	5,000
644 Textbooks	260	202,145	578	300,000
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265		379	500
700 Property (Equipment & Furnishings)	270	157		500
800 Other	275			100,000

AT-RISK (K-12)	Code 13 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	38,795	38,795	40,000
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	191	191	200
220 Social Security	295	2,892	2,904	3,000
290 Other	300	121	134	200
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	330	190	500
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	193,190	194,993	250,000
120 NonCertified	335	11,546	9,417	25,000
200 Employee Benefits				
210 Insurance (Employee)	340	24,356	24,070	35,000
220 Social Security	345	14,695	14,802	25,000
290 Other	350	591	609	2,000
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	2,120		5,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370	422	1,083	1,000
680 Miscellaneous Supplies	375	327		500
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	110,294	106,671	200,000
120 NonCertified	395	61,219	59,484	100,000
200 Employee Benefits				
210 Insurance (Employee)	400	24,187	24,521	25,000
220 Social Security	405	12,505	12,283	15,000
290 Other	410	515	533	1,000
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	1,197	1,170	2,000
600 Supplies	425	354	1,321	2,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK (K-12)	Code 13 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
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 & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495			
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	458		500
200 Employee Benefits	532	35		500
800 Other	533	182	38	500
2900 Other Support Services 100 Salaries 110 Certified	600			
120 NonCertified	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	6,365,830	6,677,901	8,902,450

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	5,687	5,000	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			100,000
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	160,800	164,392	202,829
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	166,487	169,392	302,829
TOTAL EXPENDITURES & TRANSFERS	175	161,487	169,392	302,829
UNENCUMBERED CASH BALANCE JUNE 30	190	5,000	0	0

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	80,879	103,832	105,000
120 NonCertified	215	50,012	26,539	28,000
200 Employee Benefits				
210 Insurance (Employee)	220	17,898	26,608	28,000
220 Social Security	225	10,563	10,772	10,000
290 Other	230	506	472	1,000
300 Purchased Professional & Technical Serv	235	240	960	1,000
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	593	209	1,000
600 Supplies				
610 General Supplemental(Teaching)	260	796		1,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			127,829
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			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	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 & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies 640 Books (not textbooks) & 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 & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services 100 Salaries 110 Certified	540			
120 NonCertified	545			
200 Employee Benefits 210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance 100 Salaries 120 NonCertified	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services 411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies 610 General Supplies	500			
620 Energy 621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services 120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services 100 Salaries 110 Certified	600			
120 NonCertified	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	161,487	169,392	302,829

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	526,220	221,287	609,750	609,750
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2018 $	05	28,340			
2019 $	10	1,182,016	35,286		
2020 $	15		1,242,097	15,136	15,136
2021 $	20			1,270,176	1,380,626
1140 Delinquent Tax	25	40,441	46,291	33,102	49,628
1510 Interest on Idle Funds	30	52,473	8,139	10,000	10,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	369,685	450,568	400,000	400,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	208,242	223,577	199,990	199,990
July - December Estimate	60				99,995
2450 Recreational Vehicle Tax	65			3,631	3,631
July - December Estimate	66				1,816
2460 Commercial Vehicle Tax	67			10,612	10,612
July - December Estimate	68				5,306
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,006,634	1,066,563	1,145,920	1,145,920
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	**170**	3,414,051	3,293,808	3,698,317	3,932,410
TOTAL EXPENDITURES & TRANSFERS	175	3,192,764	2,684,058	3,698,317	3,698,317
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	234,093
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	3,932,410
UNENCUMBERED CASH BALANCE JUNE 30	190	221,287	609,750	0	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	157,396	97,279	368,317
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	687,455	540,595	800,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		1,745	2,000
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230	2,326		3,000
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	1,300,000	1,500,000	1,300,000
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240	92,947	46,102	200,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	378,740	67,458	300,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services 650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255			
4200 Land Improvement	260	67,162		75,000
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements 100 Salaries 120 NonCertified	286			
200 Fringe Benefits 210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	185,736	167,123	300,000
4900 Other	291			
5100 Debt Service Capital Outlay Bond 832 Interest	295	63,980	55,239	60,000
890 Commission & Postage	300	3,145	3,150	5,000
831 Principal	305	253,877	205,367	285,000
TOTAL EXPENDITURES*	~~~	3,192,764	2,684,058	3,698,317

**Goes to Budget Line 175.*

DRIVER TRAINING	Code 18 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	312,947	271,104	224,564
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	25,543	52,769	35,676
3000 STATE SOURCES 3208 State Safety Aid	25	21,840		18,360
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	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	360,330	323,873	278,600
TOTAL EXPENDITURES & TRANSFERS	175	89,226	99,309	148,600
UNENCUMBERED CASH BALANCE JUNE 30	190	271,104	224,564	130,000

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

DRIVER TRAINING	Code 18 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Certified	210	47,338	55,005	75,000
120 NonCertified	215	3,935	6,461	7,000
200 Employee Benefits 210 Insurance (Employee)	220			
220 Social Security	225	3,930	4,435	5,000
290 Other	230	50	47	100
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services 560 Tuition 561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies 610 General Supplemental (Teaching)	255	1,760	205	2,000
644 Textbooks	260		200	500
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,660	565	2,000
700 Property (Equipment & Furnishings)	270			
800 Other	275	25,596	1,750	2,000
2000 Support Services 2100 Student Support Services 100 Salaries 110 Certified	280			
120 NonCertified	285			
200 Employee Benefits 210 Insurance (Employee)	290			
220 Social Security	295			

DRIVER TRAINING	Code 18 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	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 & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & 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 & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			

DRIVER TRAINING	Code 18 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies 610 General Supplies	475			
620 Energy 621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations, Maintenance Services 100 Salaries 120 NonCertified	515			
200 Employee Benefits 210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			2,000
442 Rental of Vehicles	540			
520 Insurance	545	2,597	3,606	5,000
626 Motor Fuel (not school bus)	550	1,698	522	5,000
700 Property (Equipment & Furnishings)	555		23,432	35,000
800 Other	560			5,000
2900 Other Support Services 100 Salaries 110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665	662	3,081	3,000
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	89,226	99,309	148,600

**Goes to Budget Line 175.*

FOOD SERVICE	Code 24 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,010,978	2,575,587	2,641,519
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	706,667	86,736	0
1612 Student Sales (Breakfast)	25	51,700	0	0
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	73,228	10,999	0
1990 Miscellaneous	55			
3000 STATE SOURCES				
3203 School Food Assistance	65	100,861		0
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,741,328	2,651,444	2,457,149
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	~~~~~~~~~~
RESOURCES AVAILABLE	170	5,684,762	5,324,766	5,098,668
TOTAL EXPENDITURES & TRANSFERS	175	3,109,175	2,683,247	3,945,000
UNENCUMBERED CASH BALANCE JUNE 30	190	2,575,587	2,641,519	1,153,668

**All local resources should be accurately recorded in columns 1, 2, and 3.*

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

FOOD SERVICE	Code 24 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
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 school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services 3100 Food Service Operation 100 Salaries 110 Certified	285			
120 NonCertified	290	1,206,511	1,077,629	1,500,000
200 Employee Benefits 210 Insurance	295	197,497	195,553	200,000
220 Social Security	300	88,167	78,526	90,000
290 Other	305	9,125	8,807	10,000
500 Other Purchased Services 520 Insurance	310			
570 Food Service Management	315	2,356	2,869	5,000
590 Other Purchased Services	320	34,267	21,723	35,000
600 Supplies 630 Food & Milk	325	1,269,028	1,062,825	1,800,000
680 Miscellaneous Supplies	330	35,610	29,134	40,000
700 Property (Equipment & Furnishings)	335	66,614	7,350	65,000
800 Other	340	200,000	198,831	200,000
TOTAL EXPENDITURES*	~~~	3,109,175	2,683,247	3,945,000

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	46,688	70,470	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			100,000
3000 STATE SOURCES				
3204 Professional Development Aid	25	22,220	0	
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	100,000	21,293	100,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	168,908	91,763	200,000

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210		18,134	10,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	1,716	1,573	3,000
220 Social Security	225	404	356	1,000
290 Other	230	5	4	1,000
300 Purchased Professional & Technical Serv	235	6,916		
400 Purchased Property Services	237			
500 Other Purchased Services	240	42,163	36,924	40,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	43,842	34,772	40,000
700 Property (Equipment & Furnishings)	260			
800 Other	265	3,392		105,000
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services 100 Salaries 110 Certified	327			
120 NonCertified	330			
200 Employee Benefits 210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	98,438	91,763	200,000
UNENCUMBERED CASH BALANCE JUNE 30	190	70,470	0	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	37,657	0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			100,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	154,806	154,806	152,501
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	100,000	0	100,000
5208 Transfer From Supplemental General	50	51,175	185,902	150,000
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	343,638	340,708	502,501
TOTAL EXPENDITURES & TRANSFERS	175	343,638	340,708	480,000
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	22,501

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	269,663	268,944	300,000
120 NonCertified	215	23,613	22,490	25,000
200 Employee Benefits				
210 Insurance (Employee)	220	8,373	12,955	15,000
220 Social Security	225	22,329	21,976	22,000
290 Other	230	1,042	1,048	1,500
300 Purchased Professional & Technical Serv	235	1,725	1,276	1,500
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	14,500	7,726	8,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,393	4,142	5,000
700 Property (Equipment & Furnishings)	270		151	2,000
800 Other	275			100,000
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			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services 100 Salaries 110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits 210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services 100 Salaries 110 Certified	390			
120 NonCertified	395			
200 Employee Benefits 210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	343,638	340,708	480,000

**Goes to Budget Line 175.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	142,965	18,499	793,700
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES 1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	359,945	329,800	300,000
1980 Reimbursements	20			
3000 STATE SOURCES 3211 Deaf/Blind	35			
4000 FEDERAL SOURCES 4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	298,023	127,506	100,000
4590 Other Reserve Grants in Aid	65	1,147,677	1,250,398	1,150,000
4595 ESSER I	67			33,240
4605 ESSER II	**68**			144,690
5000 OTHER 5206 Transfer From General	75	7,802,435	8,678,598	6,210,093
5208 Transfer From Supplemental General	80	3,049,069	3,120,609	5,100,000
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	12,800,114	13,525,410	13,831,723
TOTAL EXPENDITURES & TRANSFERS	175	12,781,615	12,731,710	13,831,723
UNENCUMBERED CASH BALANCEJUNE 30	190	18,499	793,700	0

Budget Line 55: *Includes regular allocations.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	3,714,693	3,800,102	3,900,000
120 NonCertified	215	3,107,237	2,948,316	3,000,000
200 Employee Benefits				
210 Insurance (Employee)	220	1,030,294	1,104,520	1,125,000
220 Social Security	225	492,338	483,522	500,000
290 Other	230	51,190	39,531	40,000
300 Purchased Professional & Technical Serv	235	26,044	3,855	4,000
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 Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	454	12,612	13,000
600 Supplies				
610 General Supplemental (Teaching)	260	13,082	21,002	22,000
644 Textbooks	265	420	720	1,000
650 Supplies (Technology Related)	267	1,926	10,723	11,000
680 Miscellaneous Supplies	270	961	1,248	1,500
700 Property (Equipment & Furnishings)	275	6,425	68,468	70,000
800 Other	280	606		750,413
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,735,394	1,867,650	1,900,000
120 NonCertified	290	417,679	332,945	340,000
200 Employee Benefits				
210 Insurance (Employee)	295	241,980	242,464	245,000
220 Social Security	300	158,708	162,054	165,000
290 Other	305	15,888	15,065	16,000
300 Purchased Professional & Technical Serv	310	117,402	166,989	167,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	8,340	5,798	6,000
600 Supplies	320	21,091	10,933	11,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	183,626	179,003	185,000
120 NonCertified	340	11,049	9,417	10,000
200 Employee Benefits				
210 Insurance (Employee)	345	3,431	3,796	3,800
220 Social Security	350	820	692	700
290 Other	355	58	56	100
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	5,015	4,727	5,000

SPECIAL EDUCATION	Code 30 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration 2330 Special Area Admin Services 100 Salaries 110 Certified	395	207,065	192,774	200,000
120 NonCertified	400	51,834	50,872	55,000
200 Employee Benefits 210 Insurance (Employee)	405	25,058	23,315	24,000
220 Social Security	410	18,834	17,628	18,000
290 Other	415	633	504	1,000
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	10,492	2,180	10,000
600 Supplies	435	1,751	1,403	10,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration 100 Salaries 110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services 100 Salaries 110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits 210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840		150	200
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance 100 Salaries 120 NonCertified	500			
200 Employee Benefits 210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services 411 Water/Sewer	525	1,678	1,952	2,000
420 Cleaning	530	420	742	1,000
430 Repairs & Maintenance	535		1,344	2,000

SPECIAL EDUCATION	Code 30 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545	4,260		5,000
500 Other Purchased Services	550			
600 Supplies 610 General Supplies	555	5,923	2,297	3,000
620 Energy 621 Heating	560			
622 Electricity	565	29,521	30,478	50,000
626 Motor Fuel (not school bus)	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	759,446	627,924	650,000
200 Employee Benefits 210 Insurance	640	160,875	155,540	160,000
220 Social Security	645	54,900	43,554	45,000
290 Other	650	15,386	12,986	15,000
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			
490 Other	660	13,739	11,113	12,000
500 Other Purchased Services 513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	14,931	15,865	16,000
590 Other Purchased Services	680	7	8	10
600 Supplies 626 Motor Fuel	685	26,270	22,392	30,000
680 Miscellaneous Supplies	690	12,441	20,481	30,000
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 & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
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 & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	12,781,615	12,731,710	13,831,723

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	21,105	10,000	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
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			100,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	27,870		
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	1,668	0	0
5208 Transfer From Supplemental General	140	700,027	749,682	850,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	750,670	759,682	950,000
TOTAL EXPENDITURES & TRANSFERS	175	740,670	759,682	950,000
UNENCUMBERED CASH BALANCE JUNE 30	190	10,000	0	0

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	567,242	579,213	620,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	59,655	59,633	75,000
220 Social Security	225	41,788	42,891	45,000
290 Other	230	1,204	1,185	2,000
300 Purchased Professional & Technical Serv	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	4,152	2,456	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	29,933	37,372	50,000
644 Textbooks	260	518	500	1,000

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	263	573	1,262	2,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	35,605	35,170	50,000
800 Other	275			100,000
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 & Technical Serv	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 & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & 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 & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
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 & Technical Serv	515			
400 Purchased Property Services 411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies 610 General Supplies	550			
620 Energy 621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services 120 NonCertified	586			
200 Employee Benefits	587			
626 Motor Fuel	588			
800 Other	589			
2900 Other Support Services 100 Salaries 110 Certified	650			
120 NonCertified	655			
200 Employee Benefits 210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	740,670	759,682	950,000

**Goes to Budget Line 175.*

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~
REVENUES				
3000 STATE SOURCES 3221 KPERS	05	6,326,770	5,988,406	6,916,609
RESOURCES AVAILABLE	**70**	6,326,770	5,988,406	6,916,609
EXPENDITURES				
1000 Instruction 200 Employee Benefits	75	4,062,419	3,845,156	4,441,155
2100 Student Support 200 Employee Benefits	80	511,203	483,863	558,862
2200 Instructional Support 200 Employee Benefits	85	315,706	298,821	345,138
2300 General Administration 200 Employee Benefits	90	89,207	84,437	97,524
2400 School Administration 200 Employee Benefits	95	446,670	422,781	488,312
2500 Central Services 200 Employee Benefits	100	118,943	112,582	130,033
2600 Operations & Maintenance 200 Employee Benefits	105	437,180	413,799	477,938
2700 Student Transportation Services 200 Employee Benefits	110	202,457	191,629	221,331
2900 Other Support Services 200 Employee Benefits	113			
3000 Food Service 200 Employee Benefits	115	142,985	135,338	156,316
TOTAL EXPENDITURES	175	6,326,770	5,988,406	6,916,609
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,055,703	1,055,703	1,055,703
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,055,703	1,055,703	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,055,703	1,055,703	

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
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 & Technical Serv	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 & Technical Serv	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				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
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 & Technical Serv	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 & Technical Serv	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 & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance 100 Salaries 120 NonCertified	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	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 Serv 2720 Supervision 100 Salaries 120 NonCertified	880			
200 Employee Benefits 210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services 100 Salaries 120 NonCertified	894			
200 Employee Benefits 210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At Risk (K-12)	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	419,944	517,181	504,007
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	117,259	97,600	
1911 Fines	10	9,266	10,723	
1942 Rental Fees & Books	15	238,387	249,462	
1990 Miscellaneous	20	206,591	4,783	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	991,447	879,749	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	183,654	244,234	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	38,560		
650 Supplies (Technology Related)	93	1,140	2,275	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	32,090	32,639	
682 Musical Instruments	100	13,874	11,308	
683 Other Material & Supplies	105	204,948	85,286	
684 Other	110			
TOTAL EXPENDITURES	175	474,266	375,742	
UNENCUMBERED CASH BALANCE JUNE 30	190	517,181	504,007	

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

ACTIVITY FUND	Code 56 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	166,618	250,633	192,454
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	111,211	61,233	
1730 Student Organization Membership Dues	15	3,893	7,591	
1790 Other Student Activity Income	55	148,522	137,403	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	250,009	84,757	
RESOURCES AVAILABLE	170	680,253	541,617	
TOTAL EXPENDITURES & TRANSFERS	175	429,620	349,163	
UNENCUMBERED CASH BALANCE JUNE 30	190	250,633	192,454	~~~~~~~~~~

In accordance with 72-1178, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-1136, and amendments thereto.

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

This does not include student organizations or clubs.

USD # 261

STATE OF KANSAS
Budget Form USD-E
2021-2022

ACTIVITY FUND	Code 56 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210		520	
120 NonCertified	215		645	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	128,845	113,334	
600 Supplies	235	148,801	102,932	
700 Property (Equipment & Furnishings)	240	12,570	13,951	
800 Other	245	43,762	49,061	
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	46,759	18,655	
730 Equipment	275	11,293	18,822	
800 Other	280	37,590	31,243	
TOTAL EXPENDITURES*	~~~	429,620	349,163	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	5,859,334	6,878,735	8,326,724	8,326,724
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2018 $	05	57,016			
2019 $	10	2,151,745	64,118		
2020 $	15		2,305,752	29,320	29,320
2021 $	20			2,440,421	
1140 Delinquent Tax	25	74,842	77,377	61,480	92,174
1510 Interest on Idle Funds	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	248,783	434,663	366,423	366,423
July - December Estimate	60				183,212
2450 Recreational Vehicle Tax	65			6,652	6,652
July - December Estimate	66				3,326
2460 Commercial Vehicle Tax	67			19,444	19,444
July - December Estimate	68				9,722
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	6,051,948	6,152,707	6,194,558	6,194,558
July - December Estimate*	77				1,950,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after July 1, 2017)	83			0	0
July - December Estimate*	84				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	14,443,668	15,913,352	17,445,022	17,181,555
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	3,264,933	3,111,628	2,969,339	
890 Bond Fees	90				
831 Principal	95	4,300,000	4,475,000	4,585,000	
TOTAL EXPENDITURES	100	7,564,933	7,586,628	7,554,339	7,554,339
832 Interest Due July-December	105				1,438,532
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,765,000
990 Cash Basis Reserve	120				5,950,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				19,707,871
UNENCUMBERED CASH BALANCE JUNE 30	190	6,878,735	8,326,724	9,890,683	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			2,526,316
	200	Delinquent Tax			126,316
	205	Amount of 2021 Tax to be Levied			2,652,632

***Budget Line 30**: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.*

**July - December estimate must be entered manually.*

Kansas Department of Education
Form 0-135-110
6/2021

District Name 261 - Haysville No. 261
County COMBINED

2021-2022
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 6/30/2021 *			$0	$0	$0	$0
2. 2020 Actual Taxes Levied*			$2,377,799	$1,323,403	$2,457,971	$0
3. Less: percent of delinquent taxes (3a)	5.000		$118,890	$66,170	$122,899	$0
4. Less: Jan. 20, 2021 Taxes received**			$1,314,147	$732,492	$1,358,710	$0
5. Less: Mar. 20, 2021 Taxes received**			$44,295	$24,120	$45,829	$0
6. Less: June 5, 2021 Taxes received**			$871,667	$485,485	$901,213	$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)			$2,348,999	$1,308,267	$2,428,651	$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)			$28,800	$15,136	$29,320	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)			$89,168	$49,628	$92,174	$0
Tax Collection Ratio (Jan, Mar, June)			93.789 %	93.856 %	93.807 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2021 tax dollars:	=	Jan. 20, 2022	53.000	Sept. 20, 2022	6.000
		Mar. 20, 2022	3.000	Oct. 31, 2022	2.000
		June 5, 2022	36.000		
2. Estimated percent of distribution (Jan., Mar., June)		=	92.000		
3. 2021 General Fund Assessed Valuation		=	$153,482,365	TOTAL	100.000
4. 2021-2022 Tax Levied (20 mills x 2021 General Fund Assessed Valuation***)		=	$3,069,647		**(Must total 100%)**
5. 2021-2022 Est. Tax Levy to be received 1-1-2022 to 6-30-2022 (Line 2 x Line 4)		=	$2,824,075		

*Amounts are available from the County Treasurer. **These Jan.-June, 2021 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.

Kansas Department of Education
Form 0-135-110
6/2021

District Name 261 - Haysville No. 261
County COMBINED

2021-2022
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 6/30/2021 *		$0	$0		$0
2. 2020 Actual Taxes Levied*		$0	$0		$0
3. Less: percent of delinquent taxes	5.000	$0	$0		$0
4. Less: Jan. 20, 2021 Taxes received**		$0	$0		$0
5. Less: Mar. 20, 2021 Taxes received**		$0	$0		$0
6. Less: June 5, 2021 Taxes received**		$0	$0		$0
7. Less: County Taxes received**		$0	$0		$0
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)		$0	$0		$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		$0	$0		$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		$0	$0		$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %		0.000 %

Estimated Motor Vehicle Property Tax* 7/1/2021 to 6/30/2022
(13) $927,894

(14) Estimated Recreational Vehicle Property Tax* 7/1/2021 to 6/30/2022: $16,895

(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2021 to 6/30/2022: $0

Estimated 16/20M Tax* 7/1/2021 to 6/30/2022
(16) $2,727

(17) Estimated Commercial Vehicle Tax* 7/1/2021 to 6/30/2022: $49,381

(18) **2019 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = _____ %

*Amounts are available from the County Treasurer. **These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

Kansas Department of Education
Form 0-135-110
6/2021

District Name 261 - Haysville No. 261
County COMBINED

2021-2022
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 6/30/2021 *		$0	$0	$0	$0	$0
2. 2020 Actual Taxes Levied*		$0	$0	$0	$0	$0
3. Less: percent of delinquent taxes	5.000	$0	$0	$0	$0	$0
4. Less: Jan. 20, 2021 Taxes received**		$0	$0	$0	$0	$0
5. Less: Mar. 20, 2021 Taxes received**		$0	$0	$0	$0	$0
6. Less: June 5, 2021 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. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		$0	$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		$0	$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

District Name 261 - Haysville No. 261
County COMBINED

2021-2022
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 6/30/2021 *		$0	$0	$0	$0
2. 2020 Actual Taxes Levied*		$0	$0	$0	$0
3. Less: percent of delinquent taxes 5.000		$0	$0	$0	$0
4. Less: Jan. 20, 2021 Taxes received**		$0	$0	$0	$0
5. Less: Mar. 20, 2021 Taxes received**		$0	$0	$0	$0
6. Less: June 5, 2021 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. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2021 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.

FORM 118
2021-2022 ESTIMATED SPECIAL EDUCATION STATE AID FOR GENERAL FUND PURPOSES

(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*)	92.7
2. Estimated (FTE*)Special Education Paraprofessionals 182.7 times .4 =	73.1
3. Total number of Special Education Teachers (Line 1 + Line 2)	165.8
4. Estimated State Aid due from 7-1-2021 to 6-30-2022 (Line 3 x $30,085)	$4,988,093

**Full-time equivalency*

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	$1,050,000
6. Contractual Services (includes mileage paid to parents)	$50,000
7. Insurance	$50,000
8. Maintenance in Lieu of Transportation (limited to $750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$100,000
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.)	$75,000
12. Teacher travel (in-district)	$15,000
13. Total of Lines 5 through 12	$1,340,000
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$1,340,000
16. Total Estimated Transportation Aid (7-1-2021 to 6-30-2022) (Line 15 x 80%)	$1,072,000
17. Estimated Catastrophic State Aid (7-1-2021 to 6-30-2022)	$50,000
18. Estimated Medicaid Replacement State Aid	$100,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2021 to 6-30-2022)	
20. Total Estimated Special Education Aid (7-1-2021 to 6-30-2022) (Line 4+16+17+18+19)	**$6,210,093**

Form 148
2021-2022 Estimated State Foundation Aid

1. 2021-22 General Fund Budget (Form 150, Line 17)	=	$42,875,425
2. Estimated Local Effort		
a. 6-30-2021 Unencumbered Cash Balance (General Fund)	=	$0
b. 2021-22 Pupil Tuition (General Fund Only)	=	$0
c. 2021-22 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2021-22 Mineral Production Tax (General Fund)	=	$0
e. 2021-22 Special Education State Aid	=	$6,210,093
f. 2021-22 Federal Impact Aid	=	$0
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f)	=	$6,210,093
4. 2021-22 Estimated State Foundation Aid (Line 1 - Line 3; if negative, insert 0	=	$36,665,332

*Only deduct 70% of the estimated 2021-22 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-5166 (categorical aid funds, capital outlay, or program weighted funds.)

Form 150
2021-2022
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2021-22 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (4 yr old).) (from Table I) = 5,649.2

2. Estimated 2021-22 Preschool-Aged At-Risk (4 yr old) FTE enrollment (See Footnote(e)) (Count as .5 FTE)
   9/20/21 127.0 + 2/20/22 0.0 = 127.0

3. 2021-22 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (4 yr old) (Line 1 + Line 2) = 5,776.2

4. Estimated 2021-22 weighted low enrollment and high enrollment.
   (from line 3) 5,776.2 x 0.035040 factor (from Table II) = 202.4
   (see Footnote (a) and (b))

5. Estimated 2021-22 Bilingual Weighting = 43.1
   A. (9/20/21 Contact Hrs 436.0 + 2/20/22 Contact Hrs 0.0) / 6 x 0.395 = 28.7
   B. (9/20/21 ELL Headcount 233 + 2/20/22 ELL Hdct 0) x .185 = 43.1
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2021-22 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/21 CTE contact hrs 1,046.0 + 2/20/22 contact hrs 0.0) / 6 x 0.5 = 87.2

7. Estimated 2021-22 At-Risk Student Weighting

   9/20/21 Free Lunch 2,600 + 2/20/22 Free Lunch 0 x 0.484 = 1,258.4

8. Estimated 2021-22 High-Density At-Risk Student Weighting (from Table V, Line 2) = 190.9

9. Estimated 2021-22 School Facilities Weighting (see Footnote (d))
   9/20/21 School Facilities FTE 0.0 + 2/20/22 School Facilities FTE 0.0 x 0.25 = 0.0

10. Estimated 2021-22 Transportation Weighting (Table III, Line 6) 1,091,879 ÷ $4,706 = 232.0

11. Estimated 2021-22 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $4,706 = 0.0

12. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (f) 6,210,093 ÷ $4,706 = 1,319.6

13. Estimated FHSU Math & Science Academy FTE enrollment = 1.0

14. Estimated 2021-22 Virtual State Aid (Table IV, Line 4) = $0

15. Estimated 2021-22 operating budget excludes COLA. (Lines 3 thru 13 times BASE + Line 14 + Line 15) 9,110.8 x $4,706 + 0 = $42,875,425

16. Estimated Cost of Living weighting (Must have 31% LOB) $0 ÷ $4,706 = 0.0
    (maximum allowed for this district) (Amt district will use, up to the maximum)

17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16) 9,110.8 x $4,706 + 0 = $42,875,425

Local Option Budget -- See Form 155

18. Estimated 2021-22 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)
    (Lines 3 through 11 + 16) = 7790.2 x 4706 = $36660681 + 6,210,093 (Spec Ed) = $42,870,774

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) NO

2. 9/20/18 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual) = 5,576.7

3. 2/20/19 Audited FTE of new students of military families, not enrolled on 9/20/18.
   (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 2. 0.0 = 0.0
   If it doesn't meet criteria then calculates zero.)

4. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual) = 5,649.2

5. Estimated 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19.
   (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 4. 0.0 = 0.0
   If it doesn't meet criteria then calculates zero.)

6. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual) = 5,485.1

7. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20.
   (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 6. 0.0 = 0.0
   If it doesn't meet criteria then calculates zero.)

8. Sept. 20, 2018, FTE enrollment plus 2/20/19 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.) = 5,576.7

9. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.) = 5,649.2

10. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.) = 5,485.1

11. 3 YR AVG FTE*: (5,576.7 (line 8) + 5,649.2 (line 9) + 5,485.1 (line 10)) ÷ 3 = 5,570.3 (goes to line 11) = 0.0

* Excludes Preschool-Aged At-Risk (4 yr old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

12. 2021-22 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG). = 5,649.2

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 5,649.2

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]÷3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]÷3642.4} -1
1622 and over	0.03504

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2021. = 36.0

2. All public pupils transported or for whom transportation is being made available 9-20-2021
   who reside in the district 2.5 miles or more (Estimated) 1,757.0 + 2-20-22 0.0 = 1,757.0

3. Index of density = Line 2 1,757.0 divided by Line 1 36.0 = 48.806

4. Using index of density (Line 3), determine Per Capita Allowance. = $550

Factor A [BASE Change]	1.1299
Factor B [Transported Students times Per Capita Allowance]	$966,350
Factor C [Factor B times Constant]	$966,350
Factor D [Factor C times Factor A]	$1,091,879

6. 2021-22 Trans. State Aid = 1,091,879 (to Line 10, Page 1) = 1,091,879

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

TABLE IV
Virtual State Aid (KSA 72-3715)

1. Estimated 9/20/21 FTE enrollment for full-time students enrolled in virtual programs.	0.0	X	$5,000	= 0
2. Estimated 9/20/21 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	$1,700	= 0
3. Estimated Virtual Credits* (20 years and older).	0.00	X	$709	= 0
4. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3)**				= **$0**

*No student shall be counted for more than 6 credits per year.

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

TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)

1. Estimated 2021-22 Free Lunch Percentage (1B divided by 1A)			= 45.49 %
A. 9/20/21 + 2/20/22 Headcount (from Open page)		= 5,715	
B. 9/20/21 + 2/20/22 Free Lunch Headcount (from Open page)		= 2,600	
2. Estimated 2021-22 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 190.9
A. USD Level (i or ii)		= 190.9	
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 m	= 190.9		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		= 40.8	

TABLE VI ** (NEW) **
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer From General Fund to At-Risk K-12 Fund (2021 House Bill 2134)

1. Estimated 2021-22 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7) =	1,258.4			
2. Estimated 2021-22 At-Risk (High Density) Weighted FTE [Form 150 Line 8) =	190.9			
3. Estimated At-Risk State Foundation Aid [(Line 1 + Line 2) X $4706] =	1,449.3	X	$4,706	= $6,820,406

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 436.0 ÷ 6 x 0.395 = 28.7033 (Record on Line 5)

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2021 and multiplying by factor of 0.185. Total headcount 233 x 0.185 = 43.1050 (Record on Line 5)

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,046.0 ÷ 6 = 174.3333 (Record on Line 6)

(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that passed a bond election prior to **July 1, 2015** and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.

(e) Preschool-Aged At-Risk (4 yr old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(f) Comes from form 118 (line 20).

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

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

e) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-5139). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculation would be utilized.

Example #1: (For new buildings.)
For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	Headcount	FTE
Kindergarten	77	77.0
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		320.0 x 0.25 = 80.0 x $4,706 = $376,480

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 X 0.25 = 18.3 X $4,706 = $86,237

Qualifying for the 3yr Average (Goes to Table I)

1. Did the district receive Federal Impact Aid? = NO
2. Did the district have a military dependent student enrolled during the 2020-2021 school year? = YES
3. Did the district decline in enrollment for 2020-2021 school year compared to the 2019-2020 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/22 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/21 Est. FTE Enrollment 5,649.0 = NO

FORM 155
2021-2022 LOCAL OPTION BUDGET

1. Authorized percent for 2021-22 school year (Max 31%) = 31.00 %

2. Authorized percent due to Election to increase LOB authority (Max 33%)
   Expires _____ = 0.00 %

3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)
   School year it expires Expires 9999 33.00 %

4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 33.00 %

5. Percent certified on April as provided by KSA 72-5143 = 33.00 %

6. COMPUTED LOB FOR 2021-2022
   (2021-22 LOB Base General Fund $ 42,870,774 X Lower of Line 4 or Line 5 ..... $ 14,147,355

7. ADOPTED LOB FOR 2021-2022 ..... $ _____

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 14.01 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $1,982,044

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.48 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $67,907

Form 162

2021-2022 ESTIMATED FOOD SERVICE REVENUE

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

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-21 to 6-30-22
LUNCH									
Paid Elem	1.			$0	.0400	$0		$0	$0
Jr. High	2.			$0	.0400	$0		$0	$0
Sr. High	3.			$0	.0400	$0		$0	$0
Free	4.		4.5000	$0	.0400	$0			$0
Reduced	5.			$0	.0400	$0	0.40	$0	$0
Adult	6.							$0	$0
TOTAL	7.	0		$0		$0		$0	$0
BREAKFAST									
Paid Elem	8.			$0				$0	$0
Jr. High	9.			$0				$0	$0
Sr. High	10.			$0				$0	$0
Free	11.		2.4000	$0					$0
Reduced	12.			$0			0.30	$0	$0
Adult	13.							$0	$0
TOTAL	14.	0		$0				$0	$0
SNACKS									
Paid Elem	15.			$0				$0	$0
Jr. High	16.			$0				$0	$0
Sr. High	17.			$0				$0	$0
Free	18.		1.0000	$0					$0
Reduced	19.			$0			0.15	$0	$0
Adult	20.							$0	$0
TOTAL	21.	0		$0				$0	$0
SPECIAL MILK PROGRAM									
MILK									
Paid	22.		.2150	$0				$0	$0
Free-Avg Dealer Cost	23.			$0					$0
TOTAL	24.	0		$0				$0	$0
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid Elem	25.			$0				$0	$0
Jr. High	26.			$0				$0	$0
Sr. High	27.			$0				$0	$0
Free	28.		2.4000	$0					$0
Reduced	29.			$0					$0
Adult	30.							$0	$0
TOTAL	31.	0		$0				$0	$0
LUNCH									
Paid Elem	32.			$0				$0	$0
Jr. High	33.			$0				$0	$0
Sr. High	34.			$0				$0	$0
Free	35.		4.5000	$0					$0
Reduced	36.			$0					$0
Adult	37.							$0	$0
TOTAL	38.	0		$0				$0	$0
SNACKS									
Paid Elem	39.			$0				$0	$0
Jr. High	40.			$0				$0	$0
Sr. High	41.			$0				$0	$0
Free	42.		1.0000	$0					$0
Reduced	43.			$0					$0
Adult	44.							$0	$0
TOTAL	45.	0		$0				$0	$0
SUPPER									
Paid Elem	46.			$0				$0	$0
Jr. High	47.			$0				$0	$0
Sr. High	48.			$0				$0	$0
Free	49.		4.5000	$0					$0
Reduced	50.			$0					$0
Adult	51.							$0	$0
TOTAL	52.	0		$0				$0	$0

Form 162

2021-2022 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM			TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-21 to 6-30-22
BREAKFAST										
Free		53.	258,425	2.3450	$606,007					$606,007
Adult (if charge)		54.							$0	$0
	TOTAL	**55.**	258,425		$606,007				$0	$606,007
LUNCH										
Free		56.	451,223	4.1025	$1,851,142		$0			$1,851,142
Adult (if charge)		57.							$0	$0
	TOTAL	**58.**	451,223		$1,851,142				$0	$1,851,142
SNACKS										
Free		59.		.9700	$0					$0
Adult (if charge)		60.							$0	$0
	TOTAL	**61.**	0		$0				$0	$0
SUPPER										
Free		62.		4.1025	$0					$0
Adult (if charge)		63.							$0	$0
	TOTAL	**64.**	0		$0				$0	$0
OTHER CASH										
Sales/Income		**65.**	xxxxxxxxx		xxxxxxxxx			xxxxxx		$0
12 Months Total Income		**66.**	xxxxxxxxx		$2,457,149		$0		$0	$2,457,149

2021-2022
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, 2021 to December 31, 2021

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 2020-2021 School Year Until March, 2022. For new levies made in 2021-2022 revenues will not be received until March, 2023

	(1) 2019 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)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	31.92%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$2,316,613	39.40%	$244,945	26.82%	$4,460	$0	$720	$13,035
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,263,477	21.49%	$133,601	14.63%	$2,433	$0	$393	$7,110
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$2,299,597	39.11%	$243,143	26.63%	$4,427	$0	$715	$12,940
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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 Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$5,879,687	100.00% (c)	$621,689 (e)	100.00% (c)	$11,320 (e)	$0 (e)	$1,827 (e)	$33,085 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2021-2022.
(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 2019 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2021-2022
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, 2022, to June 30, 2022

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 2020-2021 School Year Until March, 2022. For new levies made in 2021-2022 revenues will not be received until March, 2023

	(1) 2020 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)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32.08%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$2,377,799	38.61%	$118,226	26.22%	$2,153	$0	$347	$6,292
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$1,323,403	21.49%	$65,803	14.59%	$1,198	$0	$193	$3,502
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$2,457,971	39.91%	$122,206	27.11%	$2,225	$0	$359	$6,504
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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 Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$6,159,173	100.00% (c)	$306,205 (e)	100.00% (c)	$5,575 (e)	$0 (e)	$900 (e)	$16,296 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2021-2022.
(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 2020 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2021-2022 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2021 to 6/30/2022 (12 mo.) (No. of driver ed. pupils completing program) 153 x $120) = $18,360

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2021 to 6/30/2022 (12 mo.) (No. of motorcycle safety pupils completing program) _____ x $90) = $0

C. Estimated KPERS

1. KPERS State Aid for 2020-2021 School Year = $5,988,406
2. Est. increase due to KPERS rate (Line 1 x 10.00%) = $598,841
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 %) = $329,362
4. Est. KPERS State Aid for 2021-22 (Line 1 + Line 2 + Line 3) = $6,916,609

D. Professional Development Aid (Approved Programs Only) - - Not Funded FY2022

FORM 239
2021-2022 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID
(This form should be included with the budget document and filed with the State Department of Education)

1. 2021-22 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)					=	$14,147,355
2. Estimated supplemental general state aid Line 1	14,147,355	x	factor	0.7970	=	$11,275,442
3. Less prior year overpayment					-	
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)					=	$11,275,442

FORM 243
2021-2022 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2021 taxes levied in the Capital Outlay fund		=	$1,380,626
2. Estimated Capital Outlay State Aid. Line 1 x factor	0.8300	=	$1,145,920

FORM 242
BOND AND INTEREST FUND #1
2021-2022 ESTIMATED BOND AND INTEREST STATE AID
(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 2021-2022 bond and interest fund payments		=	$7,554,339
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.8200	=	$6,194,558
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2021 through June 30, 2022) (Line 3 - Line 4)		=	$6,194,558

Kansas Department of Education
Form 0-135-242

USD #261
6/2021

FORM 244
BOND AND INTEREST FUND #1
2021-2022 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2021-2022 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.4600	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2021 through June 30, 2022) (Line 3 - Line 4)		=	$0

Kansas Department of Education
Form 0-135-242

USD #261
6/2021

FORM 246
BOND AND INTEREST FUND #1
2021-2022 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017)

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

			ProRation		
1. Estimated 2021-2022 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.4600	x	100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2021 through June 30, 2022) (Line 3 - Line 4)				=	$0