

2019-20 Budget

USD 330



Mission Valley
Wabaunsee County



Table of Contents

District Budget

Code 01	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05	Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
Code 05a	Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
Code 06	General Fund – Unencumbered cash balance; Revenue (local, county, state and federal) General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 07	Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
Code 08	Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
Code 11	Preschool-Aged At-Risk – Revenue (local, federal) Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies
Code 13	At Risk K-12 – Revenue (local, federal) At Risk K-12 – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14	Bilingual Education – Revenue (local, federal) Bilingual Education – Expenditures such as salaries, purchased services, and supplies
Code 15	Virtual Education – Revenue (local) Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 16	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18	Driver Training – Revenue (local, state) Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 22	Extraordinary School Program – Revenue (local, federal) Extraordinary School Program - Expenditures such as salaries, purchased services, and supplies, etc.
Code 24	Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
Code 26	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28	Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 29	Summer School – Revenue (local, federal) Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34	Career and Postsecondary Education – Revenue (local, federal) Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 35	Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
Code 42	Special Liability Expense – Revenue (local, county) and expenditures
Code 47	Special Reserve Fund – Revenue (local) and expenditures for health care services, life insurance, etc.
Code 51	KPERS – Revenue (state); Expenditures such as employee benefits
Code 53	Contingency Reserve – Revenue (transfer from general) Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.
Code 56	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principle and interest
Code 63	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principle and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
2 nd Publication.....	This “Public Notice of Vote” is required to be published in the local paper if <i>Taxes Levied</i> for the budget year is 2.5 percent increase over the prior year.
Average Salary.....	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Table of Contents con't

Budget Profile

Page 1	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 4	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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

Budget At A Glance

Page 2	Summary of Total Expenditures by function (all funds)
Page 3	Total Expenditures by Function (all funds)
Page 4	Total Expenditures Amount Per Pupil by Function (all funds)
Page 5	Summary of General and Supplemental General Fund Expenditures
Page 6	Instruction Expenditures
Page 7	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 8	Enrollment and Low-Income Students
Page 9	Mill Rates by Fund
Page 10	Assessed Valuation and Bonded Indebtedness
Page 11	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE School Finance website (located under Guidelines): <http://www.ksde.org/Default.aspx?tabid=429>

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

Coding the USD Budget Document

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

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

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

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

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

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

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Other Services

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

SUBFUNCTION DEFINITIONS**EXPENDITURES**

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

Code**2000 Support Services**

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

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

2110

2111

2112

There are no sub-functions in the Instruction function category.

OBJECT DEFINITIONS**EXPENDITURES**

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

Code

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

- 900 Other Uses of Funds (Appropriated Funds Only)** - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

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

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)**
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Internal Service Funds**
Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.
- **Trust and Agency Funds (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, Gifts and Grants.)**
- **General Fixed Asset Accounts**
All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed to help ensure accountability.
- **General Long-Term Debt Account Group**
All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. This account group is not a fund and does not, therefore report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.
- **NOTE: Student Activity Funds**
Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to download the **Accounting Handbook:** <http://www.ksde.org/Default.aspx?tabid=429>. In the Table of Contents, find the section called **Guidelines for School Activity Funds** that provides specific recommendations to manage these accounts.

CERTIFICATE

TO THE CLERK OF WABAUNSEE COUNTY, STATE OF KANSAS

We, the undersigned, duly elected, qualified and acting officers of

UNIFIED SCHOOL DISTRICT 330

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 2019-2020; and (3) the Amount(s) of 2019 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

			2019-2020 ADOPTED BUDGET		
Adopted Budget		Code 01 Line	Expenditures (1)	Amount of 2019 Tax to be Levied (2)	County Clerk's Use Only (3)
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-5142	06	4,510,081	780,677	20.000(c)
Supplemental General (LOB) (d)	72-5147	08	1,374,650	814,942	
Adult Education	74-32,259	10	0	0	
Adult Supplemental Education	74-32,261	12	0		
Bilingual Education	72-3613	14	0		
Virtual Education	72-3715	15	0		
Capital Outlay	72-53, 113	16	1,201,227	340,992	
Driver Training	72-5163	18	36,767		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	315,173		
Professional Development	72-2552	26	74,525		
Parent Education Program	72-4165	28	0		
Summer School	72-3238	29	0		
Special Education	72-3422	30	1,937,667		
Career and Postsecondary Education	72-5162	34	378,514		
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			
Federal Funds	12-1663	07	102,847		
Gifts and Grants	72-1142	35	172,722		
KPERS Special Retirement Contribution	74-4939a	51	704,845		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Preschool-Aged At-Risk	72-5154	11	0		
At Risk (K-12)	72-5153	13	287,847		
Cost of Living	72-5159	33	0	0	
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	525,388	487,789	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2019-2020 General Fund Expenditures.

(b) See K.S.A. 79-2939, order # _____ dated ____ / ____ / ____.

(c) The General Fund levy must be 20 mills. County clerks can't change this levy.

(d) Date election was held to exceed 33% _____ authorizing _____ 0.00% expires _____

(e) Date the Board adopted resolution _____ authorizing _____ 0.00% expires _____

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2019-2020 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2019 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	11,622,253	2,424,400	
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	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

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

Attest: _____, 2019

County Clerk

Assisted by:

Adrian Raine
President
Clerk of the Board

FINAL VALUATION

County Clerk's Use Only

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

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

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

Computation of Delinquency

2017 Delinquent Tax Percentage 2.000 % Rate Used in this Budget 2.500 %
for 2019-2020

NOTICE OF HEARING 2019-2020 BUDGET

The governing body of Unified School District 330 will meet on the 12th day of August, 2019 at 6.45 PM, at 511 East 2nd Ave, Eskridge, KS 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 2019 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2019-2020 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2017-2018 Actual		2018-2019 Actual		PROPOSED BUDGET 2019-2020		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2019 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	4,229,074	20.000	4,155,623	20.000	4,510,081	780,677	20.000
Supplemental General (LOB)	08	1,395,687	21.769	1,373,823	20.743	1,374,650	814,942	19.119
SPECIAL REVENUE								
Federal Funds	07	106,145		109,458		102,847		
At Risk (K-12)	13	222,204		252,382		287,847		
Capital Outlay	16	438,948	8.000	828,072	7.659	1,201,227	340,992	8.000
Driver Training	18	9,358		6,360		36,767		
Food Service	24	272,767		261,263		315,173		
Professional Development	26	14,939		8,669		74,525		
Special Education	30	1,439,582		1,423,025		1,937,667		
Career and Postsecondary Education	34	335,526		336,667		378,514		
Gifts and Grants	35	2,262		12,023		172,722		
Special Reserve Fund	47	650,200		756,226				
KPERS Special Retirement Contribution	51	477,726		421,725		704,845		
Contingency Reserve	53	15,896		95,786				
Textbook & Student Material Revolving	55	70,022		19,619				
Activity Fund	56	162,842		160,048				
DEBT SERVICE								
Bond and Interest #1	62	499,763	11.415	512,800	10.869	525,388	487,789	11.444
TOTAL USD EXPENDITURES	100	10,342,941	61.184	10,733,569	59.271	11,622,253	2,424,400	58.563
Less: Transfers	105	2,661,318	xxxxxx	2,873,529	xxxxxx	1,461,718	xxxxxxxx	xxxxxxxx
NET USD EXPENDITURES	110	7,681,623	xxxxxx	7,860,040	xxxxxx	10,160,535	xxxxxxxx	xxxxxxxx
TOTAL USD TAXES LEVIED	115	2,326,127	xxxxxx	2,354,752	xxxxxx	2,424,400	xxxxxxxx	xxxxxxxx
TOTAL TAXES LEVIED	125	2,326,127		2,354,752		2,424,400		
Assessed Valuation - General Fund	128	\$35,571,842		\$37,301,799		\$39,033,854		
Assessed Valuation - All Other Funds	130	\$39,123,333		\$40,864,518		\$42,624,044		
Assessed Valuation - Capital Outlay	129	xxxxxxxxxx		\$40,864,518		\$42,624,044		
Outstanding Indebtedness, July 1		2017		2018		2019		
General Obligation Bonds	135	3,685,000		3,295,000		2,880,000		
Lease Purchase Principal	153	20,215		700,000		628,750		
TOTAL USD DEBT	155	3,705,215		3,995,000		3,508,750		

* Tax Rates are expressed in Mills

** Sponsoring District Only

President

Clerk of the Board

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof

being made as afore said on the 25th day

of July 2019, with subsequent publications being made on the following date(s):

....., 2019

....., 2019

Lori L. Daniel

Subscribed and sworn to before me this

..... Day, 2019

.....
Notary or Clerk of District Court

My commission expires:

Printer's fee \$.....

Additional copies \$.....

Total publication fee \$.....

Send Notarized Copy

Purpose of Debt

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

Item/Service Purchased	Date of Contract (1)	Term of Contract (Months) (2)	Int.* Rate % (3)	Total Outright Purchase Price (4)	Other Charges In Contract (5)	Total Amount Financed (Beg Principal) (6)	Principal Balance Due 7/1/2019 (7)	Payments Due 2019-2020 (8)	Payments Due July - Dec 2020 (9)
QZAB Bond	12/18/2017	120	0.00	700,000	17,899	700,000	628,750	70,000	70,000
TOTAL				\$700,000	\$17,899	\$700,000	\$628,750	\$70,000	\$70,000

Code No. 05a

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	1	1
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees (Reimbursement)	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges (Reimbursement)	55			
1980 Reimbursements	60	1,943		
1985 State Aid Reimbursement**	65			
1990 Miscellaneous	67			
3000 STATE SOURCES				
3110 General State Aid	95	3,517,735	3,595,837	3,680,872
3130 Mineral Production Tax	115	224	261	261
3205 Special Education Aid	120	709,173	559,525	828,947
3226 Extraordinary Need State Aid***	132	0	XXXXXXXXXX	XXXXXXXXXX
4000 FEDERAL SOURCES				
4820 Impact Aid PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing)	145			0
RESOURCES AVAILABLE	170	4,229,075	4,155,624	4,510,081
TOTAL EXPENDITURES & TRANSFERS	175	4,229,074	4,155,623	4,510,081
UNENCUMBERED CASH BALANCE JUNE 30 *	190	1	1	XXXXXXXXXX

* Line 170 minus Line 175.

** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments, Teacher Mentoring Program, National Board Certified teacher payments, Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation, and Evidence Based Reading (PK-3) state aid.

*** Extraordinary Need State Aid due to decrease in enrollment shall be deposited in the General Fund.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,314,545	1,311,552	1,616,595
120 NonCertified	215	11,963	4,760	8,520
200 Employee Benefits				
210 Insurance (Employee)	220	111,891	107,713	151,560
220 Social Security	225	103,855	104,191	127,731
290 Other	230	6,555	6,141	9,163
300 Purchased Professional and Technical Services	235	13,773	12,843	70,878
400 Purchased Property Services	237	84,855	26,983	69,700
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	5,674	9,808	11,141
600 Supplies				
610 General Supplemental (Teaching)	260	33,505	30,748	24,850
644 Textbooks	265			
650 Supplies (Technology Related)	267	43,373	52,202	68,500
680 Miscellaneous Supplies	270	32,260	18,972	24,000
700 Property (Equipment & Furnishings)	275	2,511		20,865
800 Other	280	3,783	3,453	3,800
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	63,993	50,847	63,088
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	5,220	5,655	5,520
220 Social Security	300	4,607	3,544	4,996
290 Other	305	263	223	438
300 Purchased Professional and Technical Services	310	3,000	2,850	4,000
400 Purchased Property Services	313	5,760	1,600	9,500
500 Other Purchased Services	315			
600 Supplies	320	1,065	1,059	1,500
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Technical Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	720	800	1,200

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	3,837	2,170	3,100
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	207,271	210,878	227,998
120 NonCertified	465	97,119	98,658	101,974
200 Employee Benefits				
210 Insurance (Employee)	470	30,576	31,105	32,256
220 Social Security	475	23,442	23,858	25,448
290 Other	480	1,451	1,363	2,764
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490	696	1,942	750
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	5,009	2,866	7,850
590 Other	500	12,433	7,527	14,000
600 Supplies	505	13,655	16,460	14,050
700 Property (Equipment & Furnishings)	510			
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			
300 Purchased Professional and Technical Services	755			
400 Purchased Property Services	760			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	10,700	10,700	13,375
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	137,717	126,414	167,565
200 Employee Benefits				
210 Insurance	668	11,390	17,085	20,100
220 Social Security	670	9,951	8,813	13,360
290 Other	672	5,041	4,160	7,798
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		15,825	19,267
626 Motor Fuel	682	30,204	36,625	85,000
730 Equipment (Including Buses)	684			
800 Other	686	30	30	50
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	44,131	53,591	55,000
200 Employee Benefits				
210 Insurance	690		2,513	4,320
220 Social Security	692	3,544	3,675	3,825
290 Other	694	1,386	1,580	1,970
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700	1,462	2,613	2,500
600 Supplies	702	55,476	42,575	41,900
730 Equipment	704	2,420	6,112	3,000
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	4,785	3,070	7,784
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716	819	882	2,000
400 Purchased Property Services	718			
500 Other Purchased Services	720	2,073	1,966	2,455
600 Supplies	722			
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805			
937 Virtual Education	807			
938 Capital Outlay	810	122,138	164,078	
940 Driver Training	815			
943 Extraordinary School Prog	823			
944 Food Service	825	5,000		6,000
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	1,010,765	884,399	828,947
954 Career and Postsecondary Education	850	280,217	294,874	294,874
960 Special Reserve Fund	853	21,943	122,000	
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		20,000	
974 Textbook & Student Materials Revolving Fund	889			20,000
976 Preschool-Aged At-Risk	891			
978 At Risk (K-12)	893	219,222	179,272	181,256
TOTAL EXPENDITURES & TRANSFERS	xxxx	4,229,074	4,155,623	4,510,081

		12 mo.	12 mo.	12 mo.
Federal Funds	Code	2017-2018	2018-2019	2019-2020
(Monies Not Included in Other Funds)	07	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	52,489	57,324	54,258
4593 Title II**	015	12,683	11,350	9,589
4602 Title IV***	022			
4601 Title III (English Language Acquisition)	060			
4599 Other	075	40,973	40,784	39,000
RESOURCES AVAILABLE	170	106,145	109,458	102,847
TOTAL EXPENDITURES & TRANSFERS	175	106,145	109,458	102,847
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

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

**This would include programs such as (but not limited to) Title II-A Supporting Effective Instruction; Title II-D Education Technology. This would also include regular allocations.

***This would include Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

		12 mo.	12 mo.	12 mo.
Federal Funds Expenditures	Code	2017-2018	2018-2019	2019-2020
(Monies Not Included in Other Funds)	07	Actual	Actual	Budget
	Line	(1)	(2)	(3)
1000 Instruction				
100 Salaries				
110 Certified	210	61,653	62,155	62,582
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	4,980	4,980	5,220
220 Social Security	225	5,489	6,118	5,200
290 Other	230	172	145	1,238
300 Purchased Professional and Technical Services	235	4,307		
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267	1,800		2,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	3,000		5,000
120 NonCertified	340	2,400	4,784	6,000
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Technical Services	360	2,903	16,520	3,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	17,346	13,357	10,350
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	540		289
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455	1,555	1,399	1,468
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
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 and Technical Services	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS	xxxx	106,145	109,458	102,847

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	76,802	73,291	108,568
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2016 \$	10	21,748		
2017 \$	15	809,922	27,425	
2018 \$	20		809,370	23,291
1140 Delinquent Tax	25	15,263	23,989	8,501
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	86,877	86,551	86,341
2450 Recreational Vehicle Tax	75	1,822	2,021	1,654
2460 Commercial Vehicle Tax	77	1,455	1,299	1,823
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	455,089	458,445	436,864
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	1,468,978	1,482,391	667,042
TOTAL EXPENDITURES & TRANSFERS	175	1,395,687	1,373,823	1,374,650
TAX REQUIRED (175 minus 170)	195			707,608
PERCENT OF COLLECTION*	196			89.000 %
TOTAL 2019 TAX REQUIRED (195+196)	197			795,065
Delinquent Tax	200			19,877
AMOUNT OF 2019 TAX TO BE LEVIED				
Line 197 + Line 200	205			814,942
UNENCUMBERED CASH BALANCE JUNE 30	207	73,291	108,568	XXXXXXXXXX

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental(Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	43,366	49,888	64,289
120 NonCertified	340	47,250	47,750	50,000
200 Employee Benefits				
210 Insurance (Employee)	345	6,960	5,220	13,050
220 Social Security	350	5,824	6,886	9,509
290 Other	355	449	390	664
300 Purchased Professional and Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	6,954	5,931	12,500
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	48,507	47,757	50,000
120 NonCertified	400	40,873	41,414	60,000
200 Employee Benefits				
210 Insurance (Employee)	405	8,976	9,027	9,456
220 Social Security	410	6,848	6,781	7,454
290 Other	415	450	410	600
300 Purchased Professional and Technical Services	420	15,339	9,534	25,000
400 Purchased Property Services	425	7,158	5,082	8,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	6,203	4,286	10,800
590 Other	440			
600 Supplies	445	7,862	8,495	5,900
700 Property (Equipment & Furnishings)	450			
800 Other	455	14,802	12,870	16,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735	68,866	71,782	84,200
200 Employee Benefits				
210 Insurance	740	4,020	4,020	4,320
220 Social Security	745	6,110	6,285	7,000
290 Other	750	357	340	430
300 Purchased Professional and Technical Services	755	823	451	2,200
400 Purchased Property Services	760	4,140	4,240	4,200
500 Other Purchased Services	765	3,903	3,095	3,700
600 Supplies	770	7,982	3,375	7,000
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	155,527	152,325	173,250
200 Employee Benefits				
210 Insurance (Employee)	525	8,040	11,222	12,960
220 Social Security	530	11,946	11,011	12,700
290 Other	535	5,706	4,230	7,844
300 Purchased Professional and Technical Services	540	1,718	1,388	8,000
400 Purchased Property Services				
411 Water/Sewer	545	9,783	7,807	21,000
420 Cleaning	550	14,953	23,493	25,000
430 Repairs & Maintenance	555	31,395	23,726	28,500
440 Rentals	560	1,500	1,500	1,500
460 Repair of Buildings	565			47,465
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	113,570	51,727	116,451
590 Other	580			
600 Supplies				
610 General Supplies	585	36,259	22,440	17,500
620 Energy				
621 Heating	590	13,991	15,671	28,767
622 Electricity	595	268,205	225,642	257,000
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	2,244	1,759	4,800
700 Property (Equipment & Furnishings)	615	4,995	11,893	5,000
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2017-2018 Actual (1)	2018-2019 Actual (2)	2019-2020 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (Not Ending Balance)	792	0	0	0
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805			
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Prog	823			
944 Food Service	825	30,000	34,000	
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	184,833	228,350	
954 Career and Postsecondary Education	850	82,000	55,000	65,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	15,000	47,241	
976 Preschool-Aged At-Risk	885			
978 At Risk (K-12)	890	40,000	88,089	85,641
TOTAL EXPENDITURES & TRANSFERS	xxxx	1,395,687	1,373,823	1,374,650

