

Budget Workshop 2011-2012 Fiscal Year

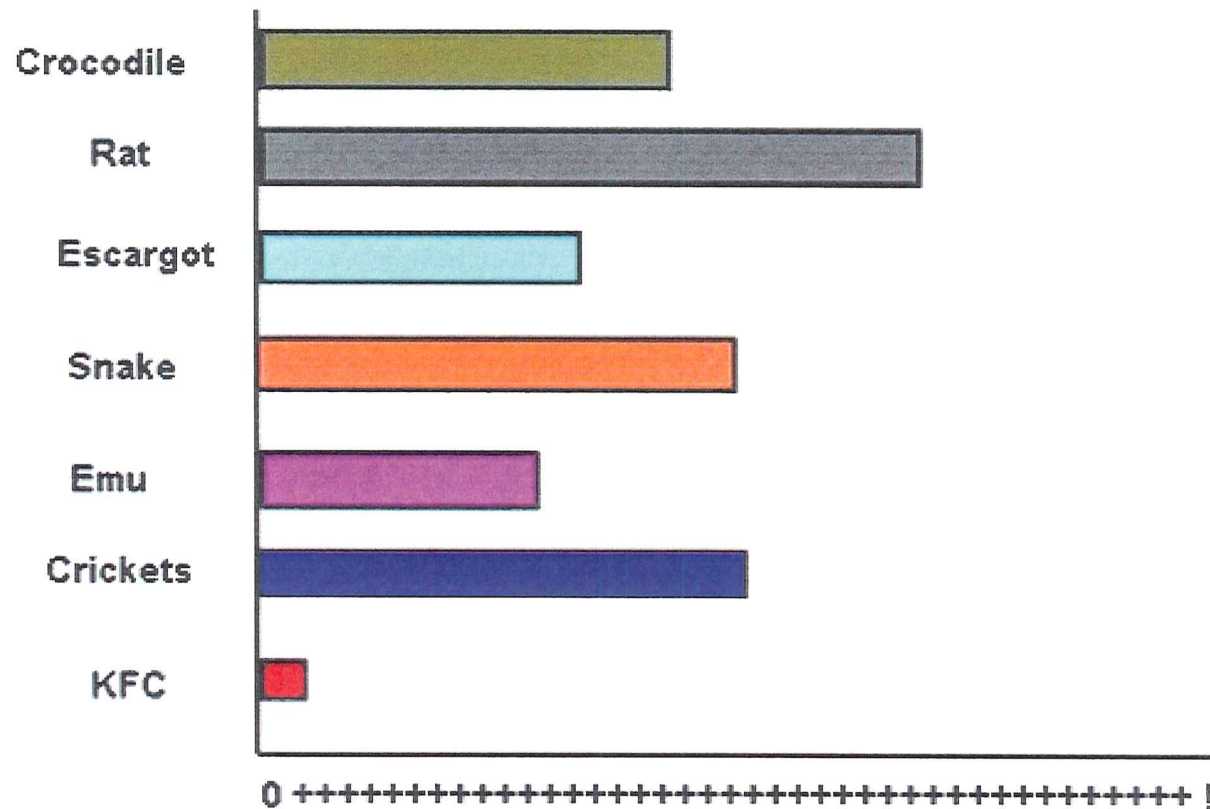
Dale M. Dennis
Craig Neuenswander
Brad Neuenswander



PLAINTIFFS'
EX. 35

KSDE139372

Things that Reportedly Taste Like Chicken

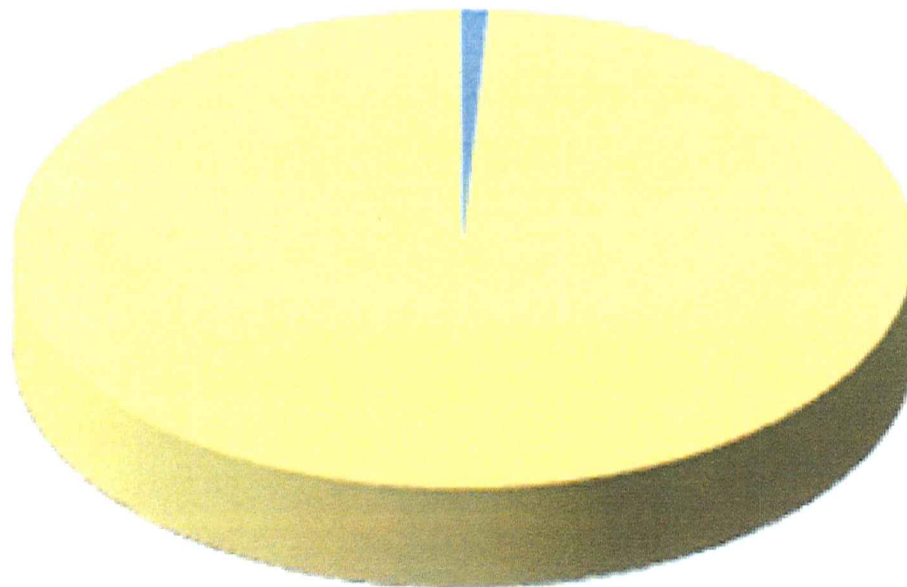


Chickeny..ness

GraphJam



Laser Pen Usage



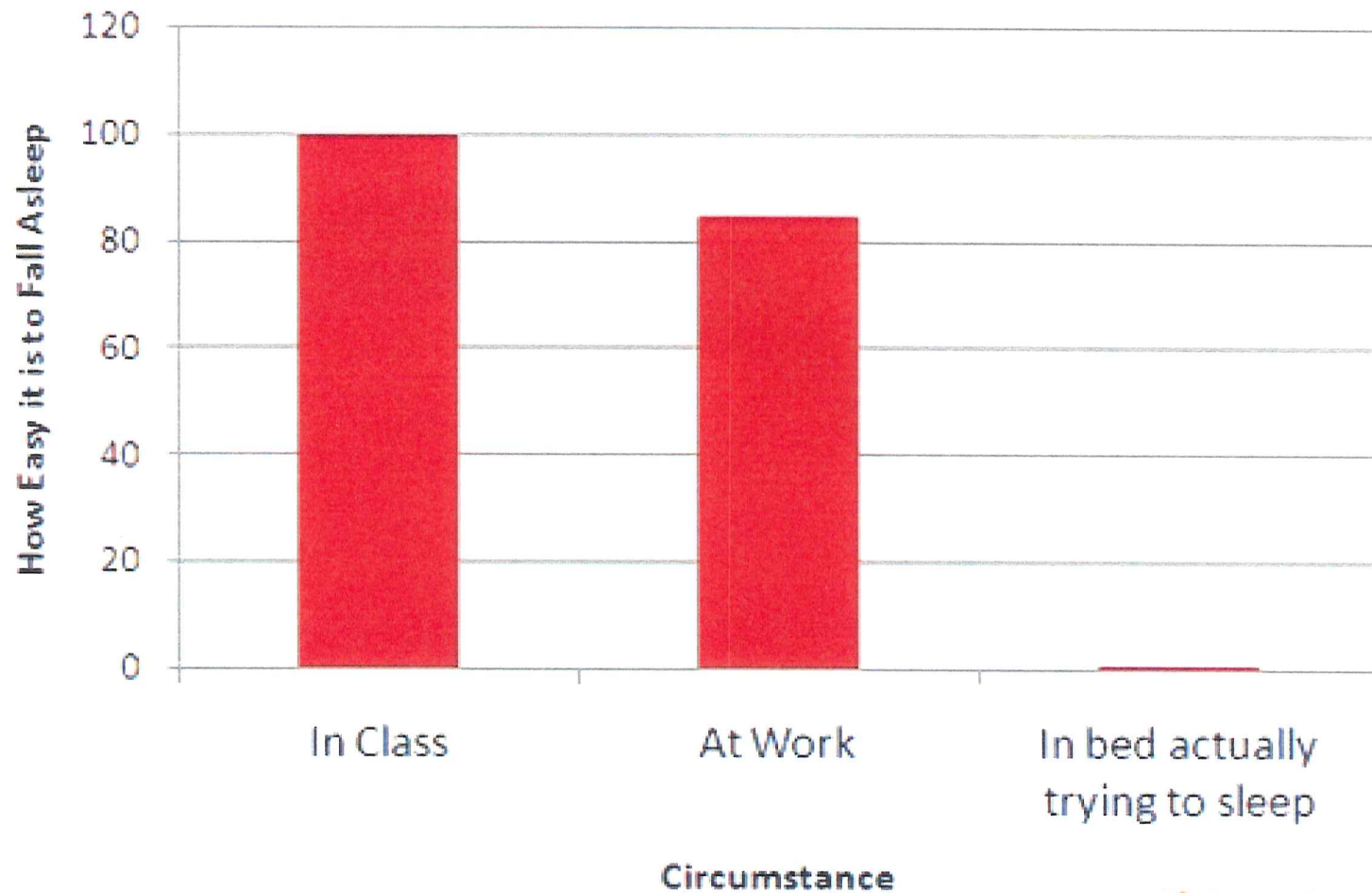
■ Presenting important information

■ Making my cat go =%&! insane

GraphJam



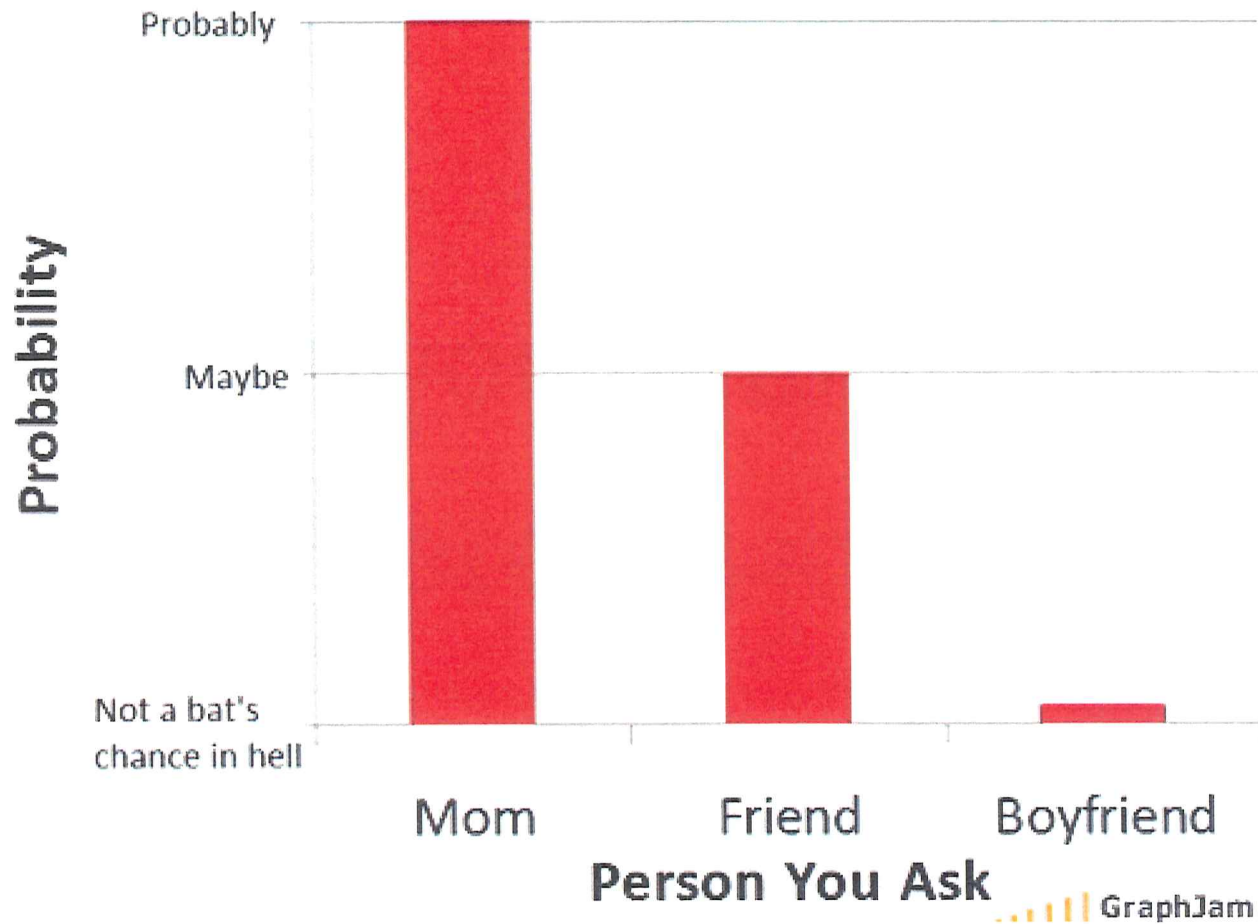
When Falling Asleep Feels the Easiest



GraphJam



Probability of an Honest Answer to the Question "Does This Make Me Look Fat?"



2011 Legislative Session

Senate & House
Education Summaries



ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01			0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50			
1790 Donations/Fundraisers/Other	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170		0	
TOTAL EXPENDITURES & TRANSFERS	175		0	
EXCESS REVENUE TO STATE ***	200			
UNENCUMBERED CASH BALANCE JUNE 30	190		0	XXXXXXXXXX

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 moneys shall not be considered to be onies of the school district for the purposes of K.S.A. 72-8202d, and amendments thereto.

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



ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 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			
600 Supplies	260			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2700 Student Transportation Serv				
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			
TOTAL EXPENDITURES & TRANSFERS*	XXXX	0	0	



TRANSFER CASH BALANCES TO GENERAL FUND (2011-12 only)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/11	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)				
Bilingual Education				
Contingency Reserve				
Driver Training				
Parent Education Program				
At-risk Education (Pre-School)				
Professional Development				
Summer Program				
Virtual School				
Vocational Education				
*Textbook and Student Materials Revolving				
*Special Education				
TOTAL				



-
- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? _____
- 3) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$232 x adj. (weighted) FTE enrollment, excluding special education] _____
- 4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? [Determine the amount available by taking the total in the Difference column (question 1, Col 3) \$ _____ divided by the number of years until state revenues increase (question 2) _____] = _____
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 3 or question 4 (whichever is lower).

This amount will be transferred to Line 20 of Form 150.

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

Note: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-296-3871.

18-E Annual Statistical Report – BOND PROCEEDS

Revenues from Bond Proceeds for Publicly Owned School Plants

New	Bond Proceeds Received	entry
New	Bond Proceeds Carry-Over from Prior Year	entry
New	<u>Other Authorized Revenue (i.e. interest)</u>	entry
New	Total Receipts	sum all receipts

Expenditures from Bond Proceeds for Publicly Owned School Plants

	Cost of new sites and addition to sites	entry
	Cost of new buildings (include Architect fees)	entry
	Cost of additions to buildings	entry
	Cost of remodeling buildings	entry
	Cost of temporary classrooms	entry
	Cost of equipment and furniture	entry
New	<u>Other allowable expenditures</u>	entry
	Total Expenditures	sum all costs

Revise Bond Proceeds Rec'd but not spent or encumb. (receipts minus expenditures)

New Collection for Each Project (rollover until completed) – sample table below

USD #	Project Name	Estimated Cost	Actual Cost	Starting Date	Completion Date
310	Fairfield Elem – new <u>kdg</u> class	\$75,000		7/5/2010	
310	Central Office – remodel	\$8,700		5/17/2010	
Total		\$83,700	0		

Leave blank until completed

Kansas State Department of Education
www.ksde.org



Consider this...

*What would be your GF/LOB balances on July 1 (FY2012)
if your final state aid payments were received by June 30?*

7/1/2011
General Fund
Cash Balance

\$632

FY2011
Late
Payment

\$521,388

7/1/2011
General Fund
Actual Balance

(\$520,756)

7/1/2011
Supp. Gen. Fund
Cash Balance

\$41,933

FY2011
Late
Payment

\$169,821

7/1/2011
Supp. Gen. Fund
Actual Balance

(\$127,888)



Budget Items to Remember

- Computing LOB Budget
 - Multiply your adjusted enrollment (excluding special education) by the BSAPP of \$4,433, then add your 2008-09 special education flow through.
- Contingency Reserve
 - For the 2011-12 school year, it can be 10% of the general fund.
 - For the 2012-13 school year, it goes back to 6% of the general fund. (must be 6% by July 1, 2012)

Base State Aid Per Pupil

Statutory BSAPP \$ 4,492

BSAPP for
2011-12 \$ 3,780*

*Amount Approved

FY 2013 – BUDGET OPTIONS

BASE STATE AID PER PUPIL

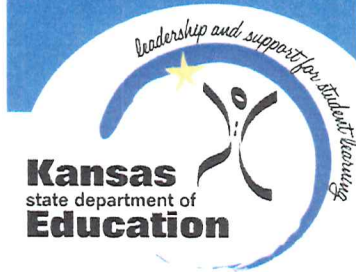
OPTIONS

2012-13	\$ 4,400	Cost: \$ 412,920,000
2012-13	\$ 4,433	Cost: \$ 434,898,000
2012-13	\$ 4,492	Cost: \$ 474,192,000*
2012-13	\$ 4,012	Cost: \$ 154,512,000
2012-13	\$ 3,780	Cost: \$ 0

*Current Law

Base State Aid Per Pupil

School Year	BSAPP
1992-93	3,600
1993-94	3,600
1994-95	3,600
1995-96	3,626
1996-97	3,648
1997-98	3,670
1998-99	3,720
1999-00	3,770
2000-01	3,820



Base State Aid Per Pupil

School Year	BSAPP
2001-02	3,870
2002-03	3,863
2003-04	3,863
2004-05	3,863
2005-06	4,257*
2006-07	4,316
2007-08	4,374
2008-09	4,400
2009-10	4,012

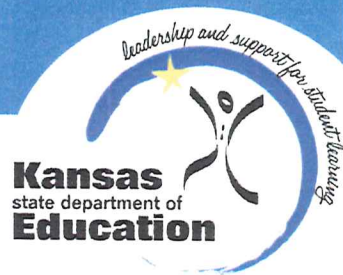
Statutes provide for a BSAPP of \$4,492 for 2009-10 and each school year thereafter.



Base State Aid Per Pupil

School Year	BSAPP
2010-11	3,937
2011-12	*3,780

*Amount Approved



Base State Aid Per Pupil

* Approximately \$244 of the increase was a result of raising the BSAPP and lowering the enrollment weighting which resulted in no increased spending authority.

$$\text{\$ 3,780} - \text{\$ 244} = \text{\$ 3,536}$$

(compares to school years prior to
2005-06)

Legislative Division of Post Audit

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches – January 2006

“We found a strong association between the amounts districts spend and the outcomes they achieve. In the cost function results, a 1.0% increase in district performance outcomes was associated with a 0.83% increase in spending—almost a one-to-one relationship. This means that, all other things being equal, **districts that spent more had better student performance.** The results were statistically significant beyond the 0.01 level, which means we can be more than 99% confident there is a relationship between spending and outcomes.”

C-11. AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 2009-10 (\$)

1.	NEW YORK	71,633
2.	MASSACHUSETTS	69,273
3.	CALIFORNIA	68,203 *
4.	NEW JERSEY	65,130 *
5.	DISTRICT OF COLUMBIA	64,548 *
6.	CONNECTICUT	64,350 *
7.	MARYLAND	63,971
8.	ILLINOIS	62,077
9.	RHODE ISLAND	59,686 *
10.	ALASKA	59,672
11.	PENNSYLVANIA	59,156
12.	MICHIGAN	57,958 *
13.	DELAWARE	57,080
14.	OHIO	55,958
15.	WYOMING	55,224
16.	OREGON	55,224
	UNITED STATES	55,202 *
17.	HAWAII	55,063
18.	GEORGIA	53,112
19.	WASHINGTON	53,003
20.	MINNESOTA	52,431
21.	NEVADA	51,524 *
22.	NEW HAMPSHIRE	51,443
23.	WISCONSIN	51,264
24.	VIRGINIA	50,015 *
25.	INDIANA	49,986
26.	IOWA	49,626
27.	KENTUCKY	49,543
28.	COLORADO	49,202
29.	VERMONT	49,084 *
30.	LOUISIANA	48,903
31.	TEXAS	48,271
32.	OKLAHOMA	47,691
33.	ALABAMA	47,571
34.	SOUTH CAROLINA	47,508
35.	ARIZONA	46,952 *
36.	NORTH CAROLINA	46,850
37.	FLORIDA	46,708
38.	ARKANSAS	46,700
39.	KANSAS	46,657
40.	TENNESSEE	46,290 *
41.	IDAHO	46,283 *
42.	NEW MEXICO	46,258
43.	NEBRASKA	46,227
44.	MAINE	46,106 *
45.	WEST VIRGINIA	45,950 *
46.	UTAH	45,885
47.	MONTANA	45,759
48.	MISSISSIPPI	45,644 *
49.	MISSOURI	45,317 *
50.	NORTH DAKOTA	42,964
51.	SOUTH DAKOTA	38,837
	MEDIAN	49,626
	RANGE	32,796
	SDEV.	7,517
	CV	14

16.	OREGON	55,224
	UNITED STATES	55,202 *
17.	HAWAII	55,063

39.	KANSAS	46,657
40.	TENNESSEE	46,290 *
41.	IDAHO	46,283 *

NEA Research, Estimates Database (2010).



LOB State Aid

- Determine the Assessed Valuation Per Pupil (AVPP) for each District.
- Rank all Districts Low to High.
- Find the district at the 81.2 Percentile (multiply 289 by 81.2% = 235th district)
- Districts above the 81.2% receive no state aid.

LOB State Aid History @ 81.2%

- 2007- \$91,500
 - 2008- \$93,544 (2% increase)
 - 2009- \$107,548 (14.9% increase)
 - 2010- \$99,359 (8.2% decrease)
 - 2011- \$104,228 (4.7% increase)
- As a result of the increased 81st percentile, we should be able to fund 82% of LOB state aid.



LOB Budgets vs. State Aid

	USD Budget	Increase from prior year	LOB State Aid	Prorated %
2007-08	838,196,171		307,662,092	100%
2008-09	901,535,280	63,339,109	323,424,384	100%
2009-10	929,170,184	27,634,904	339,191,618	90%
2010-11	957,830,751	28,660,567	339,212,000	90%
2011-12	985,576,100	27,745,349	339,212,000	82%

Final State Aid Payments

<u>Fund</u>	<u>Receive</u>	<u>Record</u>
General Fund Payment	July 7-11	June 30
Supplemental General Fund (LOB)	July 7-11	June 30
Parents as Teachers	July 7-11	June 30
April 15 KPERS Payment	July 7-11	2011-12 Budget

2011-12 Budget Codes & Forms



- Parents
- Students
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- Administrators
- Data, Media and Reports

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Welcome to the Kansas State Department of Education

KANSAS K-12 REPORTS

County, District and School Reports

[Read More >>](#)

The newly redesigned K-12 reports provides information for any county, school district, or school in the state of Kansas.

Related Sites/Information

- [Kansas American Recovery and Reinvestment Act Information](#)
- [H1N1 Resources for Kansas Schools](#)
- [Kansas Education Resource Center](#)
- [Teaching in Kansas](#)
- [Teacher of the Year](#)
- [Authenticated Applications](#)
- [Kansas Board of Regents](#)

Announcements

KSDE 2010 Annual Conference - Embracing our Future will be held October 26-27, 2010 at the Wichita Regency Hyatt. Embracing our Future will showcase and address many of our school's greatest successes and challenges. We look forward to seeing you in Wichita! [read more information...](#)

Press Releases

May State Board of Education Meeting
 What: May State Board of Education Meeting
 When: May 11-12, 2010, beginning at 10:00 a.m.
 Where: Boardroom, Kansas State Department of Education, 120 SE 10th Ave., Topeka, KS
[View Article](#)





You are here: Divisions » Fiscal & Administrative Services-Dale M. Dennis » School Finance

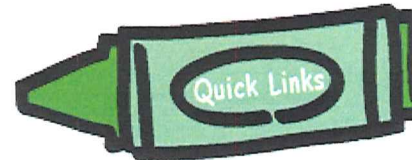
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Special Education
State and Federal Programs

Welcome to the School Finance Home Page

Mission Statement: Distributes state and federal aid to USDs, food service providers, and other educational agencies. Provides data that is beneficial to school boards, school administrators, legislators, and others who may be interested in the educational programs of local public school districts.

Craig Neuenswander
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Click here for some of our most popular items.

School Finance Recent Updates

Budget Workshops Announced - Monday, May 23, 2011
Budget workshops will be conducted June 6 - June 23. Registration is required. Download the workshop announcement for dates and cities. Directions: Topeka map
FYI: 2011-2012 Budget (Excel) - We anticipate having the budget program available to download by mid-June. We will notify you immediately when it is available. read more information...

School Finance Index

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Council of Superintendents
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Special Education Fund Task Force
Surveys, Studies, and Practices
Teacher Loan Cancellation
Team Staff Directory



Team Director:



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Problems with this page:
Rosemary Ireland
Phone: 785.296.2020
Email: rireland@ksde.org



Quick Links to Popular School Finance and Related Topics

This list is NOT all inclusive.

[Budget Information](#)

- [Budget Software](#)
- [Current Operating Expense Percent by Function](#)
- [Legal Max General Fund Budget](#)
- [Online Budget Packet Documents](#)
- [School Finance Formula Explanation](#)
- [Total Expenditures by District](#)
- [USD Budget Summary and Profiles](#)

[School Finance Publications](#)

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[Kansas Report Card \(School Performance\)](#)

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Important Dates in 2009-10

Title	Modified Date	Size	Description
Due Dates for KSDE Reports, KIDS & MIS Collections, Applications	10/7/2009	237.87 KB	PDF
General State Aid and LOB Distribution Dates	7/30/2009	168.19 KB	PDF
Payment Dates (Estimated) for State and Federal Aid	10/2/2009	120.01 KB	PDF

USD Budget and Related Information





Title	Modified Date	Size	Description
Bilingual and At-Risk Funds - Spending Authority	10/2/2009	292.00 KB	PDF
Budget at a Glance - Tables and graphs of budget data (Sample)	10/2/2009	106.47 KB	PDF
Budget Authority (Declining Enrollment, Facilities, COL Weightings)	10/2/2009	148.38 KB	PDF
Budget Cover, table of contents, coding expenditures (Sample)	10/2/2009	399.50 KB	PDF
Budget Profile - Introduction, accomplishments (Sample)	10/2/2009	112.68 KB	PDF
Budget Review by School Finance Officials	10/2/2009	123.42 KB	PDF
Finalizing the 09-10 Budget Document (to submit)	10/2/2009	150.22 KB	PDF
Form 110 - Using Form 138 (from County) in Preparation	10/2/2009	135.91 KB	PDF
Recording Expenditures in the USD Budget	7/30/2009	180.51 KB	PDF
Reporting Staff and Average Salaries on the USD Budget	7/30/2009	164.34 KB	PDF

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- **Total Expenditures by District**



Resolutions - Capital Outlay and Local Option Budget (LOB)

Title	Modified Date	Size	Description
Capital Outlay Resolution and Spending Guidelines	10/2/2009	124.36 KB	 PDF
Resolution for Continuous and Permanent LOB	10/2/2009	52.01 KB	 PDF
Resolution to Increase the Amount of LOB	7/30/2009	51.92 KB	 PDF
Resolutions for Local Option Budgets (Q&A)	10/2/2009	72.95 KB	 PDF

Record Requirements for Audits- Student Counts and Programs





Title	Modified Date	Size	Description
Adults Students - Records Needed	10/2/2009	199.95 KB	 PDF
Age of Eligibility for School Entrance (Statute)	10/2/2009	101.04 KB	 PDF
At-Risk Pupil Assistance Program Guidelines	10/2/2009	370.09 KB	 PDF
At-Risk Weighting Definitions	10/2/2009	68.64 KB	 PDF
CPA Audit - Documents the Auditor Will Examine	10/2/2009	88.77 KB	 PDF
Driver Education Program- Records Needed for State Audit	10/2/2009	117.68 KB	 PDF
Graduated Driver's License Law (effective 1/1/2010)	10/2/2009	174.43 KB	 PDF
State Audit - Records to Verify 9/20 Count and Special Ed Aid	10/2/2009	204.36 KB	 PDF
Time and Effort Form and Certification of Time Form	7/30/2009	45.93 KB	 PDF
Work Experience Program - Rules and Forms Required	10/2/2009	381.37 KB	 PDF



Guidance for Administrators and Business Office

Title	Modified Date	Size	Description
Activity Funds Internal Accounting Control Recommendations	6/30/2009	343.65 KB	 PDF
Board Meeting July 2009 (Suggestions for Agenda Items)	10/2/2009	120.39 KB	 PDF
Building Needs Assessment (Academic)	6/30/2009	87.57 KB	 PDF
Bullying - Sample policies and safe school resources	7/17/2009	494.37 KB	 PDF
Business Office Guide to Kansas Statutes (A "MUST READ!")	10/2/2009	442.07 KB	 PDF
Competitive Bidding Guidelines (Expenditures Over \$20,000)	10/2/2009	188.52 KB	 PDF
Directory of State & Federal Agencies (For District Use)	10/2/2009	121.38 KB	 PDF
GAAP Waiver Procedures	6/30/2009	Unknown	 Link
IDEA Federal Funding Formula & Maintenance of Effort (MOE)	6/30/2009	145.69 KB	 PDF
KPERs - Working After Retirement	6/30/2009	168.18 KB	 PDF
Local Effort Help Screen	6/30/2009	144.13 KB	 PDF
Maintenance of Effort (How to Compute)	10/2/2009	98.12 KB	 PDF
Mill Levies (How to Compute)	10/7/2009	122.37 KB	 PDF
Record Retention (Timelines for Destruction of Certain Records)	10/2/2009	108.88 KB	 PDF
Sales Tax Exemptions	10/9/2009	192.50 KB	 PDF
Setoff Program (Debt Collection) Accounts Receivable	10/2/2009	95.58 KB	 PDF
Teachers: Cancel or Defer Your Student Loans	6/30/2009	153.19 KB	 PDF
Text and Student Materials Revolving Fund	6/30/2009	442.61 KB	 PDF


Pupil Transportation, Bus Drivers

Title	Modified Date	Description
Bus Depreciation and Book Value, Sale of Buses	10/2/2009	Download  PDF
Drug and Alcohol Testing for Bus Drivers	10/2/2009	Download  PDF
Out of District School Attendance and Transportation (Application)	10/2/2009	Download  PDF
S-Endorsement for CDL Holders	10/2/2009	Download  PDF

Website Tips

Title	Modified Date	Description
Create Custom Reports or Access Standard Reports	10/2/2009	Download  PDF
Kansas Statutes - Alpha by Topic - How to Search Online	10/2/2009	Download  PDF
School Finance Home Page Contents - Overview of Available Data	10/2/2009	Download  PDF

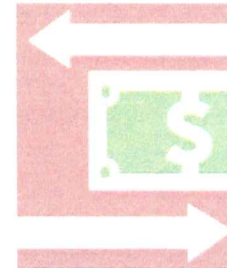
ARRA American Recovery and Reinvest Act

Title	Modified Date	Size	Description
KSDE ARRA Website	10/2/2009	Unknown	 Link
Recovery Act Highlights	10/2/2009	129.78 KB	 PDF
State Fiscal Stabilization Fund (SFSE) Update on Accountability	10/2/2009	149.29 KB	 PDF

PREPARING (USD) FORM 110 USING FORM 138 (From County)

Tax in process of collection and information needed from the county

The purpose of Form 110 is to calculate the tax in process and estimated delinquent tax revenue for the tax levy funds in the USD budget. Another purpose is to help districts estimate their percent of distribution of tax dollars, and provide the estimated motor vehicle property tax, recreational vehicle property tax, in lieu of taxes on industrial revenue bonds, and the most current actual delinquent tax percentage.



Forms 138 and 110 can be found on the School Finance homepage - link here:
<http://www.ksde.org/Default.aspx?tabid=1875>.

LINE 1 (FORM 110)

.... is the county treasurer's balance. It is the amount the county treasurer has on hand for the school district and not yet mailed to the school district. The balance on Form 138, Line 1, should be used on Form 110, Line 1. A common error on Form 110 is not entering the county treasurer's balance.

LINE 2 (FORM 110)

.... lists the prior year's taxes in dollars. This amount may be slightly different than the amount the school board certified to the county clerk in the fall because the county clerk will use final valuations in setting the levies. This amount comes from the county clerk's levy sheet prepared in the fall, or by taking the mill rate times the appropriate assessed valuation.

The assessed valuation is shown on the final state aid printout mailed to each school district.

Example: 19 mills and an assessed valuation of \$11,500,000 would produce a tax levy of \$218,500 (.019 x 11,500,000)

LINE 3 (FORM 110)

.... is the estimated delinquency percentage. You may want to refer to the current Delinquent Percentage (line 16) as a guide.

LINE 4, 5, 6, 7, 8 (FORM 110)

.... list the taxes collected from the counties in which the school district has territory from the current year levy for January 20th, March 20th and June 5th.

The sum of lines 4, 5, 6, and 7 from Form 138 (county treasurer report) goes in these lines. These are current taxes collected from Jan. 1 through June 30 (payment dates are Jan. 20, March 20, and June 5).

The amounts on these lines should **NOT** include the following:

- 1) taxes received September 20 and Oct. 31 of prior year (Form 138 - lines 2, 3, 4);
- 2) distribution of delinquent tax (Form 138 - lines 9-14)
- 3) motor vehicle property tax (Form 138 - lines 16-21);
- 4) recreational vehicle property tax (Form 138 - lines 31-36); and
- 5) in lieu of payments - industrial revenue bonds (Form 138 - lines 38-43)

**FORM 138 - County Treasurer's Tax Distribution
Report to School District Clerk**

**For Tax Distributions
From July 1, 2010, to June 30, 2011**

Office of the County Treasurer

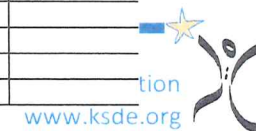
To:

Clerk of the Board of Education

USD No.

Address:

ITEMS CREDITED TO DISTRICT		Lin	General	Supp. General	Cap. Outlay	Bond & Int.	OTHER FUNDS (Please list below)					
Balance on hand July 1, 2010		1										
2009 Ad Valorem Taxes - Sept 20, 2010		2										
2009 Ad Valorem Taxes - Oct 31, 2010		3										
2010 Ad Valorem Taxes - Jan 20, 2011		4										
2010 Ad Valorem Taxes - March 20, 2011		5										
2010 Ad Valorem Taxes - June 5, 2011		6										
		7										
Distribution of Delinquent Tax - Sept. 20, 2010		8										
Distribution of Delinquent Tax - Oct 31, 2010		9										
Distribution of Delinquent Tax - Jan 20, 2011		11										
Distribution of Delinquent Tax - March 20, 2011		11										
Distribution of Delinquent Tax - June 5, 2011		12										
		13										
Motor Vehicle Property Tax - Sept. 20, 2010		14	XXXXXXXXXX									
Motor Vehicle Property Tax - Oct 31, 2010		15	XXXXXXXXXX									
Motor Vehicle Property Tax - Jan 20, 2011		16	XXXXXXXXXX									
Motor Vehicle Property Tax - March 20, 2011		17	XXXXXXXXXX									
Motor Vehicle Property Tax - June 5, 2011		18	XXXXXXXXXX									
		19										
		20										
16/20M Truck Tax - Sept 20, 2010		21	XXXXXXXXXX									
16/20M Truck Tax - Oct 31, 2010		22	XXXXXXXXXX									
16/20M Truck Tax - Jan 20, 2011		23	XXXXXXXXXX									
16/20M Truck Tax - March 20, 2011		24	XXXXXXXXXX									
16/20M Truck Tax - June 5, 2011		25	XXXXXXXXXX									
		26										
Rec Vehicle Property Tax - Sept 20, 2010		27	XXXXXXXXXX									
Rec Vehicle Property Tax - Oct 31, 2010		28	XXXXXXXXXX									
Rec Vehicle Property Tax - Jan 20, 2011		29	XXXXXXXXXX									
Rec Vehicle Property Tax - Mar. 20, 2011		30	XXXXXXXXXX									
Rec Vehicle Property Tax - June 5, 2011		31	XXXXXXXXXX									
		32										
In Lieu of Pmts-Industr Rev.Bonds-Sept 20, 10		33										
In Lieu of Pmts-Industr Rev.Bonds-Oct 31, 10		34										
In Lieu of Pmts-Industr Rev.Bonds-Jan 20, 11		35										
In Lieu of Pmts-Industr Rev.Bonds-Mar 20, 11		36										
In Lieu of Pmts-Industr Rev.Bonds-June 5, 11		37										
		38										



Finalizing the 2011-12 budget

Review these suggestions to avoid errors



If someone else (such as a CPA) does your budget, please provide this information.

Open File (Tab on the Codes.xls file named OPEN)

- a) All information applying to your district must be keyed in the “open file”. Linking does not occur and errors result on other pages of the budget if cells are left blank.
- b) PRINT the “open file” page to be included with the paper copy of your budget to KSDE.

Certificate (Code 01)

- a) Ad valorem property tax to be levied should not exceed the amount published or the individual fund limit (on those funds with limits).
- b) The amount of expenditures should not exceed the amount published.
- c) The amount of expenditures and/or tax to be levied should agree with the amount shown on the individual fund pages.
- d) The amount of delinquent taxes should be included with the taxes to be levied.

Levy limits for tax funds (Code 02)

- a) Double check levy limits (such as Capital Outlay) to ensure you are not exceeding your limitation.

Allocation of motor vehicle tax (Form 194 & 194A)

- a) Be sure to complete allocation worksheet (194/194A)
- b) When computing allocation amounts, make sure (taxes levied) amounts are correct

ONLINE BUDGET WORKSHOP PACKET

Shown below are documents available on the School Finance homepage "online budget packet."

Bookmark this link : <http://www.ksde.org/Default.aspx?tabid=3599>



Important Dates in 2011-2012

Due Dates for KSDE Reports, KIDS & MIS Collections, Applications
General State Aid and LOB Distribution Dates
Payment Dates (Estimated) for State and Federal Aid

USD Budget and Related Information

Bilingual and At-Risk Funds - Spending Authority
Budget at a Glance - Tables and graphs of budget data (Sample)
Budget Authority (Declining Enrollment, Facilities, Cost of Liv. Weightings)
Budget Cover, table of contents, coding expenditures (Sample)
Budget Profile - Introduction, accomplishments (Sample)
Budget Review by School Finance Officials
Finalizing the 2010-2011 Budget Document (to submit)
Form 110 - Using Form 138 (from County) in Preparation
Recording Expenditures in the USD Budget
Reporting Staff and Average Salaries on the USD Budget
Requirements to Republish the 2011-2012 USD Budget
Submitting the Budget Documents to KSDE
Unencumbered Cash Balance Requirements

Resolutions - Capital Outlay and Local Option Budget (LOB)

Capital Outlay Resolution and Spending Guidelines
Local Option Budgets Resolution

Record Requirements for Audits- Student Counts & Programs

Adults Students - Records Needed
Age of Eligibility for School Entrance (Statute)
At-Risk Pupil Assistance Program Guidelines
At-Risk Weighting Definitions

Guidance for Administrators and Business Officials

Activity Funds Internal Accounting Control Recommendations
Board Meeting July 2011 (Suggestions for Agenda Items)
Building Needs Assessment (Academic)
Bullying - Sample policies and safe school resources
Budget Advice and Statute Compliance (Guide for Business Office)
Competitive Bidding Guidelines (Expenditures Over \$20,000)
Directory of State & Federal Agencies (For District Use)
GAAP Waiver Procedures
IDEA Federal Funding Formula & Maintenance of Effort (MOE)
KPERS - Working After Retirement
Local Effort Help Screen
Maintenance of Effort (How to Compute)
Mill Levies (How to Compute)
Record Retention (Timelines for Destruction of Certain Records)
Sales Tax Exemptions
Setoff Program (Debt Collection) Accounts Receivable
Teachers: Cancel or Defer Your Student Loans
Text and Student Materials Revolving Fund

Pupil Transportation, Bus Drivers

Bus Depreciation and Book Value, Sale of Buses
Drug and Alcohol Testing for Bus Drivers
Out of District School Attendance and Transportation (Application)
S-Endorsement for CDL Holders

Website Tips

Create Custom Reports or Access Standard Reports
Kansas Statutes - Alpha by Topic - How to Search Online

Kansas State Department of Education
www.ksde.org





Counting KIDS Workshops

Presented by *Michael C. Murphy*, Director, Fiscal Auditing

The Counting Kids handbook will be available online August 2, 2010

This program will discuss the process of counting kids on the September count day and the information required to be entered in KIDS (Kansas Individual Data on Students) for funding purposes.

When and Where?

August 30, 2010 9AM – Noon	Hiawatha – Fisher Community Center 201 E Iowa, Hiawatha Contact – Kay Schultz – 785-742-2266 or kschultz@usd415.org
August 31, 2010 9AM - Noon	USD 437 – Auburn – Washburn District Office 5928 SW 53 rd , Topeka Contact – Denise Taylor – 785-339-4031 or tayloden@usd437.net
September 1, 2010 8:30 – 11:30	Northwest Kansas Educational Service Center 703 West 2 nd , Oakley Contact – registration@nkesc.org
September 2, 2010 9AM – Noon	USD 102 – Cimarron High School 400 N. 5 th , Cimarron Contact – Jessica Nothem – 620-855-7743 or jnothem@cimarronschools.net
September 3, 2010 9AM - Noon	Hutchinson – ESSDACK 1500 E. 11 th , Hutchinson Contact – Pam Misunas – 620-663-9566 or pamm@essdack.org
September 7, 2010 8 AM – 11 AM	USD 500 – Kansas City - The Education Center Indian Springs, State Ave. & I-635, Kansas City Contact – Jill Cobb 913-279-2277 or jicobb@kckps.org
September 7, 2010 1PM – 4PM	USD 233 – Olathe - Boardroom 14160 Black Bob Road, Olathe Contact – Jean Katzer, jkatzer@olatheschools.com
September 8, 2010 8:30 – 11:30AM	Southeast Kansas Education Service Center – Greenbush 947 W. 47 Hwy, Girard Contact – Stacy Shireman 620-724-6281 or stacy.shireman@greenbush.org
September 9, 2010 8:30 – 11:30AM	USD 402 – Augusta Administrative Office - Boardroom 2345 Greyhound Dr., Augusta Contact – Connie Hummel – 316-775-5484 or chummel@usd402.com
September 9, 2010 1PM – 4PM	USD 265- Goddard High School (Seminar Room)(New Location) 2500 S. 199 th St., Goddard Contact – Jan Capps – 316-794-4000 or jcapps@goddardusd.com

