

BOARD OF EDUCATION MEETING
McPherson Unified School District 418
514 N Main, McPherson KS

Tuesday, May 27, 2014
6:30 pm

**Hearing on the 2013-14 Budget
AGENDA**

- BH 1.0 Approval of Budget Hearing Agenda
- BH 2.0 Presentation of Budget
 - BH 2.1 Superintendent
 - BH 2.2 Director of Business
- BH 3.0 Board Discussion of Proposed Budget for 2013-14
- BH 4.0 Comments from the Public
- BH 5.0 Adoption of Budget for 2013-14
- BH 6.0 Adjournment of Budget Hearing

**NOTICE OF HEARING ON
AMENDING THE 2013-14 BUDGET**

The governing body of Unified School District 418 will meet on the 27th day of
May, 2014 at 7:00 PM, at 514 N. Main for the purpose of
hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at District Office and will be available at this hearing.

SUMMARY OF AMENDMENTS

Fund	Adopted Budget 2013-14			Proposed Amendment 2013-14 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures and Transfers	Expenditures and Transfers
Fund 51 - KPERS			1,889,427	1,891,084

Clerk

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances	03	XXXXXXXXXX	XXXXXXXXXX	
REVENUE:				
3000 STATE SOURCES				
3221 KPERs	05	1,785,020	1,657,392	1,889,427
RESOURCES AVAILABLE	70	1,785,020	1,657,392	1,889,427
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,138,842	1,057,417	1,205,456
2100 Student Support				
200 Employee Benefits	80	80,326	74,583	85,024
2200 Instructional Support				
200 Employee Benefits	85	66,046	61,323	69,908
2300 General Administration				
200 Employee Benefits	90	116,026	107,730	122,812
2400 School Administration				
200 Employee Benefits	95	135,662	125,962	143,598
2500/2900 Other Supplemental Services				
200 Employee Benefits	100	19,635	18,231	20,783
2600 Operations & Maintenance				
200 Employee Benefits	105	171,362	159,110	181,385
2700 Student Transportation Services				
200 Employee Benefits	110	1,785	1,657	1,889
3000 Food Service				
200 Employee Benefits	115	55,336	51,379	58,572
TOTAL EXPENDITURES	175	1,785,020	1,657,392	1,889,427
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Note: FY2011 Fourth Quarter state aid was paid July 2011 and treated as FY12 (2011-12) receipt. This will reflect increased expenditures for FY12.

Amended

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2011-2012 Actual (1)	2012-2013 Actual (2)	2013-2014 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances	03	XXXXXXXXXX	XXXXXXXXXX	
REVENUE:				
3000 STATE SOURCES				
3221 KPERS	05	1,785,020	1,657,392	1,891,084
RESOURCES AVAILABLE	70	1,785,020	1,657,392	1,891,084
EXPENDITURES:				
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2700 Student Transportation Services				
200 Employee Benefits	110	1,785	1,657	1,889
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TOTAL EXPENDITURES	175	1,785,020	1,657,392	1,891,084
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Note: FY2011 Fourth Quarter state aid was paid July 2011 and treated as FY12 (2011-12) receipt.
This will reflect increased expenditures for FY12.

CERTIFICATE
TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS
We, the undersigned, duly elected, qualified and acting officers of
UNIFIED SCHOOL DISTRICT 418

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 2013-2014; and (3) the Amount(s) of 2013 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2013-2014 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2013 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-6431	06	14,568,248	3,407,775	20.000(c)
Supplemental General (LOB) (d)	72-6435	08	4,865,195	3,305,977	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	45,000		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	1,440,000	1,460,524	
Driver Training	72-6423	18	0		
Extraordinary School Program	72-8238	22	0		
Food Service	72-5119	24	1,364,416		
Professional Development	72-9609	26	0		
Parent Education Program	72-3607	28	0		
Summer School	72-8237	29	0		
Special Education	72-6420	30	4,822,420		
Vocational Education	72-6421	34	480,000		
Special Liability Expense Fund	72-8248	42	0	0	
School Retirement	72-1726	44	0	0	
Extraordinary Growth Facility	72-6441	45	0	0	
Special Reserve Fund	72-8249	47			
Federal Funds	12-1663	07	1,545,000		
Gifts and Grants	72-8210	35	134,000		
KPERS Special Retirement Contribution	74-4939a	51	1,891,084		
Contingency Reserve	72-6426	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	72-6414b	11	45,000		
At Risk (K-12)	72-6414a	13	1,552,997		
Cost of Living	72-6449/72-6450	33	0	0	
Declining Enrollment	72-6451	19	0	0	
Activity Funds	72-8208a	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	1,552,171	915,842	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	16,617	35,536	
Temporary Note	72-6761	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2013-2014 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) LOB Resolution dated _____	authorizing _____	0.00% for _____	0 yrs.
2nd resolution dated _____	authorizing _____	0.00% for _____	0 yrs.
3rd resolution dated _____	authorizing _____	0.00% for _____	0 yrs.
Date election held to exceed 30%	authorizing _____	0.00% for _____	0 yrs.

The resolutions/elections cannot exceed 31%.

CERTIFICATE

TABLE OF CONTENTS:

2013-2014 ADOPTED BUDGET

Adopted Budget		Code 01 Line	Expenditures (1)	Amount of 2013 Tax to be Levied (2)	County Clerk's Use Only (3)
COOPERATIVES					
Special Education	72-968	78	10,832,413		
Total USD		100	45,154,561	9,125,654	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1623a	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	1,300,000	1,095,393	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	1,000	0	
Total Other		105	1,301,000	1,095,393	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

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

Assisted by:

Attest: _____, 2013

 President

 County Clerk

 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 seg.).

Computation of Delinquency

2011 Delinquent Tax Percentage 3.000 % Rate Used in this Budget 3.000 %
 for 2013-2014

NOTICE OF HEARING 2013-2014 BUDGET

The governing body of Unified School District 418 will meet on the 12th day of August, 2013 at 6:00 PM, at 514 N. Main St, McPherson, 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 USD 418 Central Office and will be available at this hearing.

The Amount of 2013 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2013-2014 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	2011-2012 Actual		2012-2013 Actual		PROPOSED BUDGET 2013-2014		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2013 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	13,375,530	20.000	13,669,560	20.000	14,568,248	3,407,775	20.000
Supplemental General (LOB)	08	4,434,524	18.472	4,556,003	17.790	4,865,195	3,305,977	18.108
SPECIAL REVENUE								
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Adult Supplemental Education	12	0		0		0		
Bilingual Education	14	54,217		45,067		45,000		
Virtual Education	15	0		0		0		
Capital Outlay	16	1,618,356	8.007	3,317,980	7.982	1,440,000	1,460,524	8.000
Driver Training	18	0		0		0		
Extraordinary School Program	22	0		0		0		
Food Service	24	1,110,553		1,154,484		1,364,416		
Professional Development	26	161,703		127,264		0		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	3,710,145		4,220,166		4,822,420		
Vocational Education	34	444,151		433,619		480,000		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
Federal Funds	07	1,454,715		1,444,807		1,545,000		
Gifts and Grants	35	97,891		102,832		134,000		
At Risk (4Yr Old)	11	42,352		44,566		45,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
At Risk (K-12)	13	1,116,428		1,231,231		1,552,997		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000

Fund—Continued	Code 99 Line	2011-2012 Actual		2012-2013 Actual		PROPOSED BUDGET 2013-2014		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2013 Tax to be Levied (6)	Est. Tax Rate* (7)
KPERS Special Retirement Contribution	51	1,785,020		1,657,392		1,891,084		
Contingency Reserve	53	55,514		48				
Textbook & Student Material Revolving	55	132,216		324,655				
Activity Fund	56	153,311		132,448				
Tuition Reimbursement Fund	57	0		0		0		
DEBT SERVICE								
Bond and Interest #1	62	1,215,181	5.846	1,225,931	6.483	1,552,171	915,842	5.017
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	35,108	0.120	16,617	0.065	16,617	35,536	0.195
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	8,650,898		9,359,462		10,832,413		
TOTAL USD EXPENDITURES	100	39,647,813	52.445	43,064,132	52.320	45,154,561	9,125,654	51.320
Less: Transfers	105	6,259,674	xxxxxx	5,603,114	xxxxxx	6,170,170	xxxxxxxx	xxxxxx
NET USD EXPENDITURES	110	33,388,139	xxxxxx	37,461,018	xxxxxx	38,984,391	xxxxxxxx	xxxxxx
TOTAL USD TAXES LEVIED	115	8,520,051	xxxxxx	8,861,229	xxxxxx	9,125,654	xxxxxxxx	xxxxxx
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	1,103,311	6.006	1,139,729	5.987	1,300,000	1,095,393	6.000
Rec Comm Emp Benefits & Spec Liab	86	57	0.000	139	0.000	1,000	0	0.000
TOTAL OTHER	120	1,103,368	6.006	1,139,868	5.987	1,301,000	1,095,393	6.000
TOTAL TAXES LEVIED	125	9,522,989		9,903,272		10,221,047		
Assessed Valuation - General Fund	128	\$154,934,191		\$161,555,213		\$170,388,773		
Assessed Valuation - All Other Funds	130	\$167,012,806		\$173,662,479		\$182,565,479		
Outstanding Indebtedness, July 1		2011		2012		2013		
General Obligation Bonds	135	4,010,000		2,925,000		15,040,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	743,262		757,460		959,143		
TOTAL USD DEBT	155	4,753,262		3,682,460		15,999,143		

* Tax Rates are expressed in Mills

** Sponsoring District Only

President

Clerk of the Board