

USD Form 151  
2016-2017  
GENERAL FUND BUDGET AUTHORITY

1.	2014-15 General State Aid (See Table I)			= <u>\$8,354,754</u>
2.	2016-17 Virtual State Aid			
	A. Full-Time Virtual	<u>0.0</u>	FTE x \$5,000	= <u>0</u>
	B. Part-Time Virtual	<u>0.0</u>	FTE x \$1,700	= <u>0</u>
	C. Virtual Credits* (19yrs and older)	<u>0.00</u>	Credits x \$933	= <u>0</u>
	*No student shall be counted for more than 6 credits per year			
	Total Virtual State Aid (2.A through 2.C)			= <u>0</u>
3.	2016-17 New Facilities State Aid	<u>0.0</u>	FTE x .25 x \$3,852	= <u>0</u>
4.	Special Levies			
	A. Cost of Living (General Fund excl COL)	<u>11,192,048</u>	x 0.00%	= <u>0</u>
	B. Declining Enrollment Tax Appeal			= <u>0</u>
	C. Ancillary Facilities Tax Appeal			= <u>0</u>
	Total Special Levies (4.A through 4.C)			= <u>0</u>
5.	Federal Impact Aid PL382 (formerly PL874)			
	A. 2014-15 Federal Impact Aid (70 percent)			= <u>0</u>
	B. 2016-17 Federal Impact Aid		<u>\$0</u> x 70%	= <u>0</u>
	Difference (5.A minus 5.B unless negative then zero)			= <u>0</u>
6.	General State Aid Over-Proration (Table II)	<u>1,497.0</u>	FTE x \$0	= <u>0</u>
7.	2016-17 General State Aid (Sum of lines 1 through 6)			= <u>\$8,354,754</u>
8.	2016-17 Extraordinary Need State Aid (General Fund Only)			= <u>0</u>
9.	2016-17 Special Education State Aid (see Form 118)			= <u>1,657,960</u>
10.	2016-17 KPERS State Aid (see Form 195)			= <u>1,001,098</u>
11.	2016-17 Total State Aid Flow-Thru General Fund (Lines 7 through 10)			= <u>\$11,013,812</u>
12.	6/30/2016 Unencumbered Cash Balance (General Fund)			= <u>\$641</u>
13.	2016-2017 Mineral Production Tax (General Fund)			= <u>\$0</u>
14.	2016-2017 Federal Impact Aid PL 382 (formerly PL 874)			= <u>\$0</u>
15.	2016-2017 Pupil Tuition (General Fund only)			= <u>\$0</u>
16.	Transfers From Authorized Funds (Code 06 Line 165)			= <u>\$0</u>
17.	Interest on idle funds			= <u>\$10,000</u>
18.	Miscellaneous			= <u>\$167,595</u>
19.	2016-2017 Estimated General Fund Budget Authority (Lines 11 through 18)			= <u>\$11,192,048</u>

**Table I  
Adjusted General State Aid Calculation**

1. 2014-15 General State Aid		=	<u>\$8,388,307</u>
2. Less 2014-15 Virtual State Aid	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>0</u>
3. Less 2014-15 Special Levies State Aid			
A. Cost of Living	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>\$0</u>
B. Declining Enrollment	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>\$0</u>
C. Ancillary Facilities	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>\$0</u>
Total Special Levies State Aid (3.A through 3.C)		=	<u>0</u>
4. Less Amount to fund Extraordinary Need State Aid (Line 1 minus (Line 2 + Line 3) x 0.4%)		=	<u>33,553</u>
5. Less 2014-15 New Facilities State Aid	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>0</u>
6. 2014-15 Adjusted General State Aid (Line 1 - (Lines 2 + 3 + 4 + 5)) (Goes to Form 151 Line 1)		=	<u>\$8,354,754</u>

**Table II  
General State Aid Over-Proration FTE Calculation**

1. Sept. 20, 2015, FTE enrollment (Excludes 4 yr old at risk students.)		=	<u>1,475.7</u>
2. Sept. 20, 2016, FTE enrollment (Excludes 4 yr old at risk students.)		=	<u>1,485.0</u>
3. 3 Year Average FTE:	$\left( \frac{1,479.8}{(9/20/2014\ FTE)^*} + \frac{1,475.7}{(line\ 1)} + \frac{1,485.0}{(line\ 2)} \right) / 3 = \frac{1,480.2}{(goes\ to\ line\ 3)}$	=	<u>1,480.2</u>
4. Sept. 20, 2016, 4 yr old at risk students		=	<u>12.0</u>
5. FTE to be used for General State Aid Over-Proration Calculation (MAX Line 1, 2 or 3 then add to Line 4) (goes to Line 6, Form 151)		=	<u>1,497.0</u>

DISTRICT NAME 506 - Labette County  
 USD # 506 (TYPE USD NUMBER ONLY)  
 HOME COUNTY Labette

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

\*Salaries page incomplete.

52,500,058 Final 2014 Assessed Valuation (All funds except General.)  
45,631,628 Final 2014 General Fund Assessed Valuation  
54,344,573 Final 2015 Assessed Valuation (All funds except General.)  
47,490,466 Final 2015 General Fund Assessed Valuation  
54,089,410 2016 Assessed Valuation (All funds except General.)  
  
47,161,530 2016 General Fund Assessed Valuation  
 2016 Assessed Valuation for Bond and Interest #2 (Only use if you have a different  
 assessed valuation for the bond and interest #2 fund.)

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	2014-15 Mill Rates (Official Levies from County Clerk)	2015-16 Mill Rates	2014 Taxes Levied (In Dollars from F110 prior yr budget)
General	20.000	20.000	912,633
Supplemental General	11.389	18.522	599,500
Adult Education	0.000	0.000	
Capital Outlay	7.972	7.986	419,634
Special Liability Expense	0.000	0.000	
School Retirement	0.000	0.000	
Bond and Interest #1	5.080	5.081	267,404
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Recreation Commission Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Declining Enrollment	0.000	0.000	
Cost of Living	0.000	0.000	

**Enrollment data (Excludes Virtual)**

1,479.8 Audited 9/20/14 + 2/20/15 FTE Enrollment (Not weighted enrollment and excludes 4 yr old at-risk.)  
1,475.7 Audited 9/20/15 FTE Enrollment (Not weighted enrollment and excludes 4 yr old at-risk.)  
1,485.0 9/20/16 Est. FTE Enrollment (Exclude 4 yr old at-risk.) (Exclude FHSU Math & Science Academy)  
12.0 9/20/16 Est. 4 yr old at-risk FTE Enrollment (count each student as .5 FTE)  
675 9/20/16 Number of eligible students that qualify for free meals. Do NOT include Part-time students  
 in grades 1-12 and students 20 years of age and over, unless they are on an IEP.  
520.0 Vocational Education total clock hours of students enrolled and attending on 9/20/16  
 Bilingual Education total clock hours of students enrolled and attending on 9/20/16  
9/20/16 Est. FTE for new facilities (Only eligible to schools that had bond election prior to July 1, 2014  
 and bond money was used for construction of new facilities or new schools that were built primarily  
 with federal funds on a military reservation located in USD 207 or USD 475.)  
640.0 All public pupils transported or for whom transportation is being made available 9/20/16  
 who reside in the district 2.5 miles or more  
 Estimated FTE of students enrolled in your district and attending Fort Hays State University (FHSU)  
 Math & Science Academy.  
*[Cannot be used to generate general fund weightings other than BSAPP and cannot be used for LOB  
 authority. Districts **must** send BSAPP to FHSU for students enrolled in their district and attending  
 FHSU Math & Science Academy.]*

**Virtual Student Provision for Form 151**

Est. 9/20/16 FTE Virtual Students (Full-Time Students)  
Est. 9/20/16 FTE Virtual Students (Part-Time Students)  
Total Credits Earned (19 yrs and older as of 9/20/16) (No student shall be counted for more than  
 6 credits between July 1, 2016 and June 30, 2017)  
  
Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F151 Line 4.c.)  
Amount (Declining Enrollment Weighting) approved by Board of Tax Appeals (Transfers to F151 Line 4.b.)

2016-17 Extraordinary Need (goes to General Fund)  
 2016-17 Extraordinary Need (goes to Supplemental General Fund)  
 USD 506

500.0 Area of district in square miles 9/20/16.

Date the MAIL BALLOT was held to increase LOB authority. **(Goes to Code 01.)**  
 Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155)**  
 Expires (Enter year it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**

11/10/14 Date the Capital Outlay was authorized. **(Goes to Code 02.)**  
 8.000 Number of mills. (New resolutions 7/1/05 and after cannot exceed 8 mills.)  
 9999 Number of years authorized. (Enter 9999 for continuous and permanent.)

Date of Increase to a current Capital Outlay. **(Goes to Code 02.)**  
 Number of additional mills. (New resolutions 7/1/05 and after cannot exceed 8 mills  
 in combination with current resolution.)  
 Number of years authorized (must expire same time as original Capital Outlay).

Date the Adult Education was authorized. **(Goes to Code 02.)**  
 Number of mills.  
 Number of years authorized.

13,076,225 2015-16 General Fund (Final Audited Legal Max)

100% of estimated P.L. 382 (formerly P.L. 874) for 2016-17. (Exclude extra aid for Construction,  
 Children on Indian Land, Low Rent Housing and Special Education.)

3.500 Delinquent tax rate to be used for the 2016-2017 budget. **(Goes to Code 01.)**

Bonded Indebtedness	7/1/2014	7/1/2015	7/1/2016
<b>(Total Principal Outstanding)</b>			
General Obligation Bonds	\$6,640,000	\$6,210,000	\$5,755,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

275,668 Estimated Motor Vehicle Property Tax\* 7/1/16 to 6/30/17  
 3,477 Estimated Recreational Vehicle Property Tax\* 7/1/16 to 6/30/17  
 Estimated In Lieu of Taxes on Industrial Bonds\* 7/1/16 to 6/30/17  
 22,598 Estimated 16/20M Tax\* 7/1/16 to 6/30/17  
 7,953 Estimated Commercial Vehicle Tax\* 7/1/16 to 6/30/17

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

8.000 2016-17 Capital Outlay Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

2016-17 Adult Ed. Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

**FTE Enrollment for All Students\*\* (For Information Purposes Only)**

1,534.3 9/20/12 FTE Enrollment (include 2/20/13 military count, 4yr old at-risk and virtual)  
 1,471.3 9/20/13 FTE Enrollment (include 2/20/14 military count, 4yr old at-risk and virtual)  
 1,491.8 9/20/14 FTE Enrollment (include 2/20/15 military count, 4yr old at-risk and virtual)  
 1,484.7 9/20/15 FTE Enrollment (include 4yr old at-risk and virtual)  
 1,497.0 9/20/16 FTE Enrollment (Estimated)

\*\*FTE is the audited 9/20 enrollment for the four prior years and estimated for the budget year. This information is used for  
 calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

280 9/20/16 Headcount Eligible for Reduced Meals (Estimated)

**NOTICE OF HEARING 2016-2017 BUDGET**

The governing body of Unified School District 506 will meet on the 8th day of August, 2016 at 6:45 PM, at 401 S High Street, Attamont, 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 and will be available at this hearing.

The Amount of 2016 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2016-2017 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2014-2015 Actual		2015-2016 Actual		PROPOSED BUDGET 2016-2017			
	Code 99 Line	Actual Expenditures (1)	Actual Expenditures (3)	Actual Tax Rate* (2)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2016 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	10,118,155	13,604,089	20.000		11,192,048	943,231	20.000
Supplemental General (LOB)	08	3,339,958	3,380,604	11.389		3,375,549	815,612	15.079
SPECIAL REVENUE								
Adult Education	10	0	0	0.000		0	0	0.000
Adult Supplemental Education	12	0	0			0		
Bilingual Education	14	0	0			0		
Virtual Education	15	0	0			0		
Capital Outlay	16	272,008	440,582	7.972		1,375,000	432,715	8.000
Driver Training	18	12,646	19,647			25,800		
Extraordinary School Program	22	0	0			0		
Food Service	24	818,398	853,770			935,500		
Professional Development	26	13,713	18,864			52,500		
Parent Education Program	28	33,138	35,999			36,871		
Summer School	29	0	0			0		
Special Education	30	2,215,717	2,280,997			2,480,155		
Vocational Education	34	448,620	344,826			441,500		
Special Liability Expense Fund	42	0	0	0.000		0	0	0.000
School Retirement	44	0	0	0.000		0	0	0.000
Extraordinary Growth Facilities	45	0	0	0.000		0	0	0.000
Special Reserve Fund	47	0	0					
Federal Funds	07	409,695	434,252			401,500		
Gifts and Grants	35	0	0			0		
At Risk (4Yr Old)	11	92,496	99,617			124,500		
Cost of Living	33	0	0	0.000		0	0	0.000
At Risk (K-12)	13	980,181	887,099			908,010		
Declining Enrollment	19	0	0	0.000		0	0	0.000

Fund—Continued	Code Line	2014-2015 Actual		2015-2016 Actual		PROPOSED BUDGET 2016-2017		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2016 Tax to be Levied (6)	Est. Tax Rate* (7)
KPERS Special Retirement Contribution	51	851,820		707,468		1,001,098		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	14,384		11,333				
Activity Fund	56	48,223		64,431				
Tuition Reimbursement Fund	57	0		0		0		
DEBT SERVICE								
Bond and Interest #1	62	546,040	5.080	562,053	5.081	582,138	371,854	6.875
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	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	20,215,192	44.441	23,745,631	51.589	22,932,169	2,563,412	49.954
Less: Transfers	105	3,732,788	xxxxxx	6,559,667	xxxxxx	4,508,098	xxxxxxx	xxxxxxx
NET USD EXPENDITURES	110	16,482,404	xxxxxx	16,785,964	xxxxxx	18,424,071	xxxxxxx	xxxxxxx
TOTAL USD TAXES LEVIED	115	2,199,171	xxxxxx	2,668,609	xxxxxx	2,563,412	xxxxxxx	xxxxxxx
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	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	2,199,171		2,668,609		2,563,412		
Assessed Valuation - General Fund	128	\$45,631,628		\$47,490,466		\$47,161,530		
Assessed Valuation - All Other Funds	130	\$52,500,058		\$54,344,573		\$54,089,410		
Outstanding Indebtedness, July 1		2014		2015		2016		
General Obligation Bonds	135	6,640,000		6,210,000		5,755,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	6,640,000		6,210,000		5,755,000		

\* Tax Rates are expressed in Mills  
\*\* Sponsoring District Only

President

Clerk of the Board