

**GEARY COUNTY SCHOOLS USD 475  
BOARD OF EDUCATION AGENDA MEMO  
TUESDAY, APRIL 2, 2024**


**FINANCING**

**NOTICE OF HEARING ON AMENDING THE 2023-24 BUDGET**

The governing body of Unified School District 475 will meet on the 7<sup>th</sup>, day of May 2024 at 6:00 PM, at 123 N Eisenhower Dr, Junction City, KS, 66441 for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds. Detailed budget information is available at [WWW.USD475.ORG](http://WWW.USD475.ORG) and will be available at this hearing.

**SUMMARY OF AMENDMENTS**

Fund	Adopted Budget 2023-24			Proposed Amendment 2023-24 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures & Transfers	Expenditures & Transfers
General Fund	20.0000	4,723,028	58,875,093	59,306,046
Special Education			19,803,778	21,517,777
Career and Postsecondary			1,480,657	1,620,172

  
Board Clerk

CERTIFICATE  
TO THE CLERK of Geary County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 475

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 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		
			1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General <sup>1</sup>	72-5142	06	59,306,046	4,723,028	20.000 <sup>2</sup>
Federal Funds	12-1663	07	51,390,750		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	18,781,114	3,014,216	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,039,663		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	14,856,297		
Bilingual Education	72-3613	14	2,666,500		
Virtual Education	72-3715	15	100,000		
Capital Outlay	72-53, 113	16	26,859,675	2,236,826	
Driver Training	72-5163	18	46,450		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	4,766,365		
Professional Development	72-2552	26	418,783		
Parent Education Program	72-4165	28	215,828		
Summer School	72-3238	29	0		
Special Education	72-3422	30	21,517,777		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,620,172		
Gifts and Grants	72-1142	35	770,673		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	9,186,703		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	4,973,559	1,289,678	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2023-2024 General Fund Expenditures.

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

3. Date election was held to exceed 31% \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_  
Date the Board adopted resolution \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 \_\_\_\_\_

5. See K.S.A. 79-2939, order # \_\_\_\_\_ dated \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_.

TABLE OF CONTENTS		2023-2024 Adopted Budget		
		1	2	3
K.S.A.	Code 01 Line	Expenditures	2023 Tax to be Levied	County Clerk's Use Certified Mill Rate
<b>COOPERATIVES</b>				
Special Education	72-3412	78	0	
Total USD		100	218,516,355	11,263,748
<b>OTHER</b>				
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

<b>Municipal Accounting Use Only</b>	
Received _____	
Reviewed by _____	
Follow-up: Yes _____ No _____	

Assisted by:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Attest: \_\_\_\_\_, 2023

Board President

County Clerk

Clerk of the Board

**FINAL VALUATION**  
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund <sup>1</sup>	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
TOTAL	\$0	\$0	\$0	\$0

1. General Fund Assessed Valuation excludes \$40,000 of appraised value on residential property.

**Computation of Delinquency**

2021 Delinquent Tax Percentage	0.000 %	Rate Used in this Budget for 2023-2024	2.750 %
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GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	0	0	0
1320 Other School District/Govt Sources (in-state)	40	0	0	0
1330 Other School District/Govt Sources	45	0	0	0
1410 Transportation Fees (reimbursement)	47	0	0	
1700 Student Activities (reimbursement)	50	0	0	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	0	0	
1980 Reimbursements	60	243,344	179,858	
1985 State Aid Reimbursements	65	112,483	87,228	
1990 Miscellaneous	67		0	
3000 State Sources				
3110 State Foundation Aid	95	35,572,075	46,350,183	49,529,246
3130 Mineral Production Tax	115	349	575	
3205 Special Education Aid	120	8,467,901	8,697,895	9,776,800
4000 Federal Sources				
4820 Impact Aid PL 382	145	8,914,043		
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>53,310,195</b>	<b>55,315,739</b>	<b>59,306,046</b>
Total Expenditures & Transfers	175	53,310,195	55,315,739	59,306,046
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

Budget Line 145: Impact Aid should reflect 70% after deducts for special education, Indian, low-rent housing, heavily impacted and construction. 2022 Senate Sub for House Bill 2567 removed federal impact aid from the state aid determination beginning FY2023.

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	13,183,674	14,447,198	15,169,558
120 Non-Certified	215	579,849	687,086	702,814
200 Employee Benefits				
210 Insurance (employee)	220	1,090,924	1,022,864	1,087,965
220 Social Security	225	997,731	1,111,062	1,143,025
290 Other	230	50,792	65,640	69,715
300 Purchased Professional & Tech Serv	235	321	0	4,023
400 Purchased Property Services	237	192,097	248,192	275,210
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	900	0	0
562 Tuition/Other Out-of-State LEA's	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	232,223	255,738	262,669

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	646,149	693,073	776,000
644 Textbooks	265	0	0	0
650 Supplies (technology related)	267	1,372	0	0
680 Miscellaneous Supplies	270	0	933	1,000
700 Property (equipment & furnishings)	275	24,410	33,386	34,250
800 Other	280	928	494	1,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,285,319	1,411,746	1,573,627
120 Non-Certified	290	1,493,952	1,718,250	1,825,000
200 Employee Benefits				
210 Insurance (employee)	295	181,618	210,694	225,000
220 Social Security	300	200,896	228,433	247,364
290 Other	305	14,918	12,296	14,725
300 Purchased Professional & Tech Serv	310	1,749	2,770	3,000
400 Purchased Property Services	313	0	2,035	3,000
500 Other Purchased Services	315	415	198	500
600 Supplies	320	11,422	10,428	15,000
700 Property (equipment & furnishings)	325	14,186	4,708	7,500
800 Other	330	480	0	500
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,207,637	1,859,598	1,945,021
120 Non-Certified	340	554,402	606,540	654,420
200 Employee Benefits				
210 Insurance (employee)	345	119,481	172,492	184,000
220 Social Security	350	126,568	176,228	198,023
290 Other	355	9,397	10,196	12,131
300 Purchased Professional & Tech Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	353	203	500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	47	100
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (equipment & furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	346,329	363,198	401,230
120 Non-Certified	400	68,761	72,155	76,000
200 Employee Benefits				
210 Insurance (employee)	405	23,323	23,281	25,000
220 Social Security	410	27,369	28,778	30,000
290 Other	415	20,377	20,698	22,450
300 Purchased Professional & Tech Serv	420	133,866	102,850	145,360
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	1,192	1,257	1,500
590 Other	440	20,991	40,688	42,730
600 Supplies	445	1,280	1,308	1,500
700 Property (equipment & furnishings)	450	335	999	1,000
800 Other	455	64,722	67,416	69,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460	2,588,655	2,597,050	2,712,500
120 Non-Certified	465	1,388,943	1,481,510	1,521,501
200 Employee Benefits				
210 Insurance (employee)	470	288,740	291,816	325,010
220 Social Security	475	290,245	303,885	365,000
290 Other	480	14,991	20,765	22,000
300 Purchased Professional & Tech Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	25,483	31,349	35,000
590 Other	500	792	412	750
600 Supplies	505	80,960	89,450	92,150
700 Property (equipment & furnishings)	510	13,800	13,028	14,000
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	82,025	94,375	100,000
120 Non-Certified	735	1,353,166	1,275,855	1,424,023
200 Employee Benefits				
210 Insurance	740	89,094	74,938	80,000
220 Social Security	745	103,856	100,065	105,000
290 Other	750	5,085	4,995	5,250
300 Purchased Professional & Tech Serv	755	40,364	25,853	30,000
400 Purchased Property Services	760	27,408	36,578	42,000
500 Other Purchased Services	765	41,549	24,438	28,000
600 Supplies	770	136,034	141,298	150,000
700 Property (equipment & furnishings)	775	629	3,445	4,000
800 Other	780	0	241	500
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	224,457	248,203	275,000
200 Employee Benefits				
210 Insurance (employee)	525	12,143	18,631	19,000
220 Social Security	530	16,595	18,080	19,000
290 Other	535	575	942	1,000
300 Purchased Professional & Tech Serv	540	19,371	7,563	8,000
400 Purchased Property Services				
411 Water/Sewer	545	285,996	268,878	290,000
420 Cleaning	550	124,902	122,368	135,000
430 Repairs & Maintenance	555	20,183	20,889	22,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	1,007	3,000	3,000
600 Supplies				
610 General Supplies	585	22,294	30,191	35,000
620 Energy				
621 Heating	590	303,122	328,579	400,000
622 Electricity	595	2,137,866	2,177,297	2,342,000
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	27,928	10,093	46,289

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	16,871	9,993	15,023
800 Other	620	0	0	
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622	0	0	0
200 Employee Benefits				
210 Insurance (employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Tech Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (equipment & furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	120	142	150
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	1,443,647	1,476,174	1,975,174
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	226,331	233,006	262,320
730 Equipment (including buses)	684	0	0	0
800 Other	686	7,948	10,879	12,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional & Tech Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708	47,062	47,821	48,000
200 Employee Benefits				
210 Insurance	710	3,357	4,482	4,850
220 Social Security	712	3,317	3,295	3,500
290 Other	714	47	46	50
300 Purchased Professional & Tech Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 Non-Certified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Tech Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (equipment & furnishings)	940	0	0	0
800 Other	945	0	39,883	40,000
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 Transfers				
932 Adult Education	795	0		
934 Adult Supplemental Education	800	0		
936 Bilingual Education	805	0		
937 Virtual Education	807	0		
938 Capital Outlay	810	0		
940 Driver Training	815	0		
943 Extraordinary School Program	823	0		
944 Food Service	825	0		
946 Professional Development	830	0		300,000
948 Parent Education Program	835	85,000	70,000	70,000
949 Summer School	837	0		
950 Special Education	840	12,092,901	10,036,123	10,820,321
954 Career & Postsecondary Education	850	1,000,000	620,907	
960 Special Reserve Fund	853	0		
963 Special Liability Expense Fund	855	0		
972 Contingency Reserve	885	0		
974 Textbook & Student Materials Revolving Fund	889	0		
976 Preschool-Aged At-Risk	891	0		
978 At Risk (K-12)	893	5,682,628	7,181,772	7,850,275
TOTAL EXPENDITURES*	~~~	53,310,195	55,315,739	59,306,046

\*Goes to Budget Line 175.



SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,054,702	3,273,359	699,362
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
1980 Reimbursements	20	49,391	75,196	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	585,612	652,101	800,000
4560 Aid Regular*	55	1,827,716	566,685	3,233,366
4570 Medicaid	60	837,571	985,824	1,250,000
4590 Other Reserve Grants in Aid	65	0	0	3,000,000
4595 ESSER I	67	98,347	5,753	0
4605 ESSER II	68	0	104,154	281,699
5000 OTHER				
5206 Transfer From General	75	12,092,901	10,036,123	10,820,321
5208 Transfer From Supplemental General	80	281,464	2,735,000	1,681,267
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>19,827,704</b>	<b>18,434,195</b>	<b>21,766,015</b>
TOTAL EXPENDITURES & TRANSFERS	175	16,554,345	17,734,833	21,517,777
UNENCUMBERED CASH BALANCE JUNE 30	190	3,273,359	699,362	248,238

**Budget Line 55:** Includes IDEA Title VI-B allocations.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	5,788,760	5,965,200	6,599,255
120 NonCertified	215	4,584,712	5,258,877	7,138,565
200 Employee Benefits				
210 Insurance (Employee)	220	732,915	771,126	790,000
220 Social Security	225	748,033	817,371	962,543
290 Other	230	44,987	49,234	55,000
300 Purchased Professional & Technical Serv	235	19,931	27,347	42,000
400 Purchased Property Services	237	0	2,738	5,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	3,565	2,914	5,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	12,043	15,071	17,500
600 Supplies				
610 General Supplemental (Teaching)	260	73,380	165,944	320,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	34,742	11,704	65,000
800 Other	280	7,772	4,559	7,500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,300,424	2,421,201	2,744,848
120 NonCertified	290	136,341	119,819	144,013
200 Employee Benefits				
210 Insurance (Employee)	295	130,352	146,971	156,128
220 Social Security	300	178,482	185,350	209,459
290 Other	305	8,894	9,480	11,111
300 Purchased Professional & Technical Serv	310	167,610	112,781	185,000
400 Purchased Property Services	313	0	1,961	4,020
500 Other Purchased Services	315	18,858	52,384	60,000
600 Supplies	320	72,381	76,352	86,650
700 Property (Equipment & Furnishings)	325	1,630	29,276	31,250
800 Other	330	3,073	5,341	6,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	71,289	79,911	90,719
120 NonCertified	340	0	0	
200 Employee Benefits				
210 Insurance (Employee)	345	4,544	4,575	4,920
220 Social Security	350	5,573	5,896	6,943
290 Other	355	260	281	322
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	1,125	246	1,250
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	1,056	0	1,250

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	4,344	0	5,000
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	292,079	237,590	318,019
120 NonCertified	400	175,009	191,839	225,012
200 Employee Benefits				
210 Insurance (Employee)	405	24,230	15,866	24,240
220 Social Security	410	33,792	32,047	42,084
290 Other	415	1,626	1,286	2,007
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	3,093	4,380	5,000
600 Supplies	435	358	259	750
700 Property (Equipment & Furnishings)	440	0	0	0
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	32,852	36,049	42,500
120 NonCertified	455	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	460	4,015	4,643	4,850
220 Social Security	465	2,123	2,339	3,251
290 Other	470	141	126	170
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	3,048	2,030	3,500
600 Supplies	485	0	0	0
700 Property (Equipment & Furnishings)	490	0	2,498	2,500
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	800	0	0	0
120 Non-Certified	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	0	0
220 Social Security	815	0	0	0
290 Other	820	0	0	0
300 Purchased Professional & Technical Serv	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	0	0
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
440 Rentals	540	2,039	4,890	7,500
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	0	0	0
626 Motor Fuel (not school bus)	570	0	514	1,000
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	16,922	23,956	27,890
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	1,268	1,743	2,161
290 Other	610	36	24	54
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	0	0	0
490 Other	660	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	665	769,535	751,552	951,552
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	153	0	199
600 Supplies				
626 Motor Fuel	685	34,950	77,292	97,292
680 Miscellaneous Supplies	690	0	0	0
730 Equip (including buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional & Technical Serv	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	745	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750	0	0	0
200 Employee Benefits				
210 Insurance	755	0	0	0
220 Social Security	760	0	0	0
290 Other	765	0	0	0
300 Purchased Professional & Technical Serv	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	0	0	0
800 Other	795	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	860	0	0	0
120 NonCertified	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional & Technical Serv	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	0	0	0
TOTAL EXPENDITURES*	~~~	16,554,345	17,734,833	21,517,777

\*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,346,041	1,202,653	1,269,353
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities (reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Charges	55	0	0	0
1940 Sale & Rent of Textbook	65	0	0	0
1990 Miscellaneous	75	2,880	2,275	0
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90		0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	31,553	135,869	80,343
4532 Special Project Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	1,000,000	620,907	0
5208 Transfer From Supplemental General	140	0	700,000	1,000,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>2,380,474</b>	<b>2,661,704</b>	<b>2,349,696</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,177,821</b>	<b>1,392,351</b>	<b>1,620,172</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	1,202,653	1,269,353	729,524

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	926,261	1,068,272	1,250,000
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	61,618	72,081	77,000
220 Social Security	225	66,390	77,016	86,062
290 Other	230	3,821	3,628	4,110
300 Purchased Professional & Technical Serv	235	2,584	25	1,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	255	59,541	74,418	96,500
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	19,903	9,473	20,000
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	20,581	47,717	50,000
800 Other	275	0	2,726	4,500
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	6,260	4,275	5,000
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	9,165	31,732	25,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	0	0	0
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	0
220 Social Security	460	0	0	0
290 Other	465	0	0	0
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 Non-Certified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 NonCertified	586	0	0	0
200 Employee Benefits	587	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	596	0	0	0
520 Insurance	597	0	0	0
626 Motor Fuel	588	0	0	0
730 Equipment (including buses)	598	0	0	0
800 Other	589	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	1,697	988	1,000



CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
		EXPENDITURES		
TOTAL EXPENDITURES*	~~~	1,177,821	1,392,351	1,620,172

\*Goes to Budget Line 175.

**Notice of Hearing 2023-2024 Budget**

The governing body of Unified School District 475 will meet on the 5th day of September 2023 at 6:00 PM at 123 N Eisenhower, Junction City, KS 66441 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, building needs assessment and Board state assessments review is available at [usd475.org](http://usd475.org) on the district website and will be available at this hearing.

The Amount of 2023 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2023-2024 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	53,310,195	20.000	55,315,739	20.000	59,306,046	4,723,028	20.000
Supplemental General (LOB)	08	16,486,131	12.999	17,505,384	13.968	18,781,114	3,014,216	10.858
<b>SPECIAL REVENUE</b>								
Federal Funds	07	29,796,310		32,379,818		51,390,750		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	964,598		637,714		1,039,663		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	7,264,926		7,137,502		14,856,297		
Bilingual Education	14	2,278,526		2,413,860		2,666,500		
Virtual Education	15	63,084		40,782		100,000		
Capital Outlay	16	11,915,056	6.485	18,638,476	7.690	26,859,675	2,236,826	8.000
Driver Training	18	32,794		26,748		46,450		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,783,122		4,114,903		4,766,365		
Professional Development	26	285,870		389,125		418,783		
Parent Education Program	28	217,217		215,828		215,828		
Summer School	29	0		0		0		
Special Education	30	16,554,345		17,734,833		21,517,777		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,177,821		1,392,351		1,620,172		
Gifts and Grants	35	453,923		883,657		770,673		
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				
KPERS Special Retirement Contribution	51	8,294,660		8,351,548		9,186,703		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	67,589		75,693				
Activity Fund	56	453,861		663,159				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	7,098,968	3.990	11,896,191	1.856	4,973,559	1,289,678	4.646
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
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	160,498,996	43.474	179,813,311	43.514	218,516,355	11,263,748	43.504
Less: Transfers	105	26,113,505		25,933,321		26,796,209		
<b>NET USD EXPENDITURES</b>	110	134,385,491		153,879,990		191,720,146		
<b>TOTAL USD TAXES LEVIED</b>	115	9,892,601		10,497,064		11,263,748		

<sup>1</sup> Sponsoring District Only

\*Tax Rates are expressed in Mills

**Notice of Hearing 2023-2024 Budget**

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
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
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$9,892,601		\$10,497,064		\$11,263,748		
Assessed Valuation - General Fund	128	\$215,343,344		\$219,095,666		\$236,151,406		
Assessed Valuation - All Other Funds	130	\$235,699,876		\$258,534,173		\$277,598,574		
Assessed Valuation - Capital Outlay	129	\$234,277,567		\$257,362,201		\$279,603,311		
<b>Outstanding Indebtedness, July 1</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>		
General Obligation Bonds	135	116,080,000		122,550,000		113,650,000		
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		
<b>TOTAL USD DEBT</b>	155	116,080,000		122,550,000		113,650,000		
*Tax Rates are expressed in Mills								
Board President				Clerk of the Board				

**Exceeding the Revenue Neutral Tax Rate for the 2023-2024 School Year**

The governing body of Unified School District 475 will meet on the 5th day of September 2023 at 6 PM at 123 N Eisenhower, Junction City, KS 66441 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 [usd475.org](http://usd475.org) and will be available at this hearing.

Revenue Neutral Tax Rate					
	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$4,396,699	20.000	18.558	\$4,723,028	20.000
Capital Outlay	\$2,007,919	7.690	7.059	\$2,236,826	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$3,624,437	13.968		\$3,014,216	10.858
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$482,795	1.856		\$1,289,678	4.646
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	<b>\$4,107,232</b>	<b>15.824</b>	<b>14.528</b>	<b>\$4,303,894</b>	<b>15.504</b>

Board President

Clerk of the Board