

Newton Public Schools

**DISTRICT
BUDGET
2023-2024**

USD 373

Harvey County

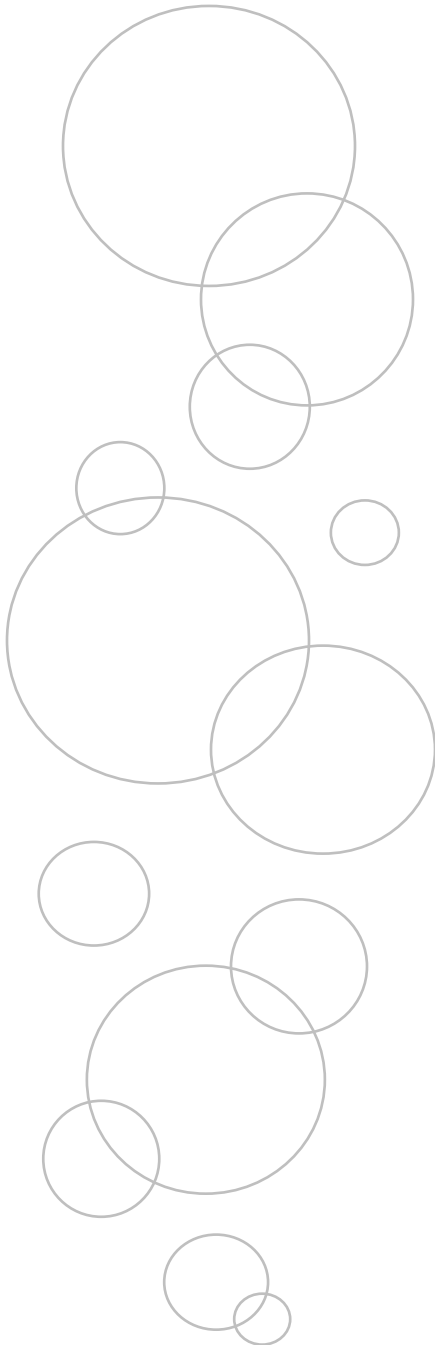


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District Budget

- Code 01 Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
- Code 02 Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
- Code 04 Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
- Code 05 Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
- Code 05a Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
- Code 06 General Fund – Unencumbered cash balance; Revenue (local, county, state and federal)
General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
- Code 07 Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV
Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
- Code 08 Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
- Code 11 Preschool-Aged At-Risk – Revenue (local, federal)
Preschool-Aged At-Risk – Expenditures such as salaries, benefits, textbooks and supplies
- Code 13 At Risk K-12 – Revenue (local, federal)
At Risk K-12 – Expenditures such as salaries, benefits, textbooks, and supplies
- Code 14 Bilingual Education – Revenue (local, federal)
Bilingual Education – Expenditures such as salaries, purchased services, and supplies
- Code 15 Virtual Education – Revenue (local)
Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
- Code 16 Capital Outlay – Revenue [local, county, federal (impact aid construction)]
Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
- Code 18 Driver Training – Revenue (local, state)
Driver Training – Expenditures such as salaries, supplies, equipment, etc.
- Code 22 Extraordinary School Program – Revenue (local, federal)
Extraordinary School Program - Expenditures such as salaries, purchased services, and supplies, etc.
- Code 24 Food Service – Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
- Code 26 Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 28 Parents Education – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
- Code 29 Summer School – Revenue (local, federal)
Summer School – instruction, salaries, supplies, equipment, energy, etc.
- Code 30 Special Education – Revenue (local, state, federal)
Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
- Code 34 Career and Postsecondary Education – Revenue (local, federal)
Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
- Code 35 Gifts and Grants – Revenue (local, state), and expenditures for miscellaneous grants and donations
- Code 42 Special Liability Expense – Revenue (local, county) and expenditures
- Code 47 Special Reserve Fund – Revenue (local) and expenditures for health care services, life insurance, etc.
- Code 51 KPERs – Revenue (state); Expenditures such as employee benefits
- Code 53 Contingency Reserve – Revenue (transfer from general)
Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
- Code 55 Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

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Code 56	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if <i>Taxes Levied</i> for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

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

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

Budget At A Glance

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

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

Below are definitions taken from the KSDE [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) explaining what expenditures should be charged under which code. Link: <http://www.ksde.org/Default.aspx?tabid=429>

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 2490.

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions.
Example: For 2000 – Support Services function this would look as follows:

Code**2000 Support Services**

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

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

2110
2111
2112

There are no sub-functions for 1000 - Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an "Other" expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 - Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes.

Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** (*i.e. Local Option Budget or LOB*)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (*Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERS, and Cost of Living*).

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds may include: restricted state or federal grants-in-aid; restricted tax levies.

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (*Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes*)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (*Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.*)

ACCOUNT GROUPS

The following are not funds, and therefore, do not report operations like the general fund or a special reserve fund:

General Fixed Asset Accounts

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

General Long-Term Debt Account Group

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (*i.e.* general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (*i.e.* vacation and sick leave) and other claims and judgments against the district.

On the [School Finance website](#) (*Guidelines and Manuals screen*), download the [Activity Fund Guidelines handbook](#) for guidance to establish and maintain control over activity funds. Three types of activity funds are listed below:

- **Student Activity Funds:** Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- **District Activity Funds:** District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (*i.e.*, athletic events, music concerts, plays, book fair, etc.).
- **Non-Activity Funds:** Non-Activity Funds are collected at the building level and include fee funds, sales tax moneys, revolving funds, and petty cash.

176,624,889	Final 2021 Assessed Valuation (All funds except General)
158,537,932	Final 2021 General Fund Assessed Valuation
176,160,664	Final 2021 Capital Outlay Assessed Valuation
189,689,672	Final 2022 Assessed Valuation (All funds except General)
154,423,887	Final 2022 General Fund Assessed Valuation
189,347,168	Final 2022 Capital Outlay Assessed Valuation
202,495,706	2023 Assessed Valuation (All funds except General)
165,231,170	2023 General Fund Assessed Valuation
202,495,706	2023 Capital Outlay Assessed Valuation if Different than All Other Funds

2023 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)

LEAVE BLANK

	2021-22 Mill Rates (official levies from County Clerk)	2022-23 Mill Rates	2021 Taxes Levied (in dollars from F110 prior year Budget)
General	20.000	20.000	3,170,759
Supplemental General	13.510	13.179	2,417,807
Adult Education	0.000	0.000	
Capital Outlay	7.983	8.000	1,436,157
Special Liability Expense	0.000	0.000	
Bond and Interest #1	11.869	11.805	2,124,012
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	7.202	7.561	1,272,053
Rec Commission Emp Benefits	2.107	2.299	377,053
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

3,086.3	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [4 yr Old])
3,031.6	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,978.4	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
3,165	9/20/23 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/23 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]).
2,989.8	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
35.0	9/20/23 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
1,550	9/20/23 Est. Number of eligible students that qualify for free meals. EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
749.8	9/20/23 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
265.3	9/20/23 Est. Bilingual Education total clock hours of students enrolled and attending
128	9/20/23 Est. Bilingual headcount of students enrolled and attending
747.0	9/20/23 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more.
	9/20/23 Est. 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 BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

Military Provision for Form 150 - New Students of Military Families Not Enrolled on 9/20 (Exclude Virtual)

0.0	2/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [4 yr Old])
0.0	2/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (3 yr and 4 yr Old)).
	2/20/24 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (Out of state students counted as HALF of regular FTE.)
	2/20/24 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
	2/20/24 Est. number of eligible students that qualify for free meals. EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
	2/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/24 Est. Bilingual headcount of students enrolled and attending
	2/20/24 Est. Public pupils transported of military families or for whom transportation is being made available who reside in the district 2.5 miles or more.

Virtual State Aid (KSA 72-3715)

15.0	9/20/23 Est. FTE Virtual Students (Full-Time Students)
4.0	9/20/23 Est. FTE Virtual Students (Part-Time Students)
0.00	Total Credits Earned (20 yrs and older as of 9/20/23) (No student shall be counted for more than 6 credits between July 1, 2023 and June 30, 2024)
0.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/23) (No student shall be counted for more than 6 credits between July 1, 2023 and June 30, 2024)

133.5 Area of district in square miles 9/20/23.

	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.

	Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

	Date the Board Adopted LOB Resolution as authorized by 72-5143.
31.60	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)

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

5.000 Delinquent tax rate to be used for the 2023-2024 budget. **(Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	7/1/2021	7/1/2022	7/1/2023
General Obligation Bonds	\$22,130,000	\$18,270,000	\$22,380,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			\$588,165

881,247	*Estimated Motor Vehicle Property Tax - 7/1/23 to 6/30/24
12,514	*Estimated Recreational Vehicle Property Tax - 7/1/23 to 6/30/24
	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/23 to 6/30/24
4,301	*Estimated 16/20M Tax - 7/1/23 to 6/30/24
34,954	*Estimated Commercial Vehicle Tax - 7/1/23 to 6/30/24

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

8.000 2023-24 Capital Outlay Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

2023-24 Adult Ed. Mill Levy Rate to be used in this budget **(Goes to Code 04.)**

FTE Enrollment for All Students (for information purposes only)**

3,365.4	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
3,110.2	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
3,070.1	9/20/21 FTE Enrollment (Includes 2/20/22 military count)
3,021.7	9/20/22 FTE Enrollment (Includes 2/20/23 military count)
3,043.8	9/20/23 Est. FTE Enrollment (Includes 2/20/24 military count estimate)

**FTE Enrollment is based on 9/20 & 2/20 and includes Preschool-Aged At-Risk (3 yr and 4 yr Old). Beginning in 2017-2018, full-day kindergarten was funded as 1.0 FTE. Includes virtual enrollment.

500 9/20/23 Headcount Eligible for Reduced Priced Meals (Estimated)

2023-2024
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$2,468,105	\$1,506,569	\$2,210,573	\$1,434,040
3. Less: percent of delinquent taxes (3a) <u>5.000</u>	\$123,405	\$75,328	\$110,529	\$71,702
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$1,367,317	\$835,925	\$1,224,765	\$788,028
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$51,596	\$31,321	\$46,217	\$29,602
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$837,235	\$510,684	\$749,823	\$480,327
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$6,539	\$3,969	\$5,857	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,386,092	\$1,457,227	\$2,137,191	\$1,369,659
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$82,013	\$49,342	\$73,382	\$64,381
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$92,554	\$56,496	\$82,897	\$53,777
Tax Collection Ratio (Jan, Mar, June)	91.412 %	91.461 %	91.415 %	90.511 %

TABLE I

1. Estimated percent of distribution of 2023 tax dollars:	=	Jan. 20, 2024	55.000	Sept. 20, 2024	5.000
		Mar. 20, 2024	22.000	Oct. 31, 2024	7.000
		June 5, 2024	11.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		88.000		
3. 2023 General Fund Assessed Valuation	=		\$165,231,170	TOTAL	100.000
4. 2023-2024 Tax Levied (20 mills x 2023 General Fund Assessed Valuation)	=		\$3,304,623		(Must total 100%)
5. 2023-2024 Est. Tax Levy to be received 1-1-2024 to 6-30-2024 (Line 2 x Line 4)	=		\$2,908,068		

*Amounts are available from the County Treasurer. **The January, March, and June, 2023 amounts are available from the County Treasurer. and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2023-2024
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.000</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2023 to 6/30/2024	(13) <u>\$881,247</u>	Estimated Recreational Vehicle Property Tax* 7/1/2023 to 6/30/2024	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2023 to 6/30/2024
	(14) <u>\$12,514</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2023 to 6/30/2024	(16) <u>\$4,301</u>	Estimated Commercial Vehicle Tax* 7/1/2023 to 6/30/2024	
	(17) <u>\$34,954</u>		
(18) 2021 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>0.9000</u> %		

*Amounts are available from the County Treasurer. **The January, March, and June, 2023 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2023-2024
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2023 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2023-2024
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
 FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$436,043	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.000</u>	\$21,802	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$239,617	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$9,000	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$146,048	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$416,467	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$19,576	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$16,352	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	90.511 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2023 amounts are available from the County Treasurer.
 and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

FORM 118
2023-2024 ESTIMATED SPECIAL EDUCATION STATE AID
FOR GENERAL FUND PURPOSES

(This form should be included with the budget document and filed with the State Board of Education)

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*)Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2023 to 6-30-2024 (Line 3 x \$30,800)	_____ \$0

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____ \$263,354
6. Contractual Services (includes mileage paid to parents)	_____
7. Insurance	_____ \$6,264
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____ \$27,356
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____ \$19,637
12. Teacher travel (in-district)	_____ \$16,871
13. Total of Lines 5 through 12	_____ \$333,482
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____
15. Net Transportation Cost (Line 13 minus Line 14)	_____ \$333,482
16. Total Estimated Transportation Aid (7-1-2023 to 6-30-2024) (Line 15 x 80%)	_____ \$266,786
17. Estimated Catastrophic State Aid (7-1-2023 to 6-30-2024)	_____ \$150,000
18. Estimated Medicaid Replacement State Aid	_____ \$75,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2023 to 6-30-2024)	_____ \$3,148,746
20. Total Estimated Special Education Aid (7-1-2023 to 6-30-2024) (Line 4+16+17+18+19)	_____ \$3,640,532

Form 148
2023-2024 Estimated State Foundation Aid

1. 2023-24 General Fund Budget (Form 150, Line 16)	=	<u>\$25,542,323</u>
2. Estimated Local Effort		
a. 6-30-2023 Unencumbered Cash Balance (General Fund)	=	<u>\$13</u>
b. 2023-24 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2023-24 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2023-24 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2023-24 Special Education State Aid	=	<u>\$3,640,532</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$3,640,545</u>
4. 2023-24 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$21,901,778</u>

**Form 150
2023-2024
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2023-24 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)		=	<u>3,031.6</u>
2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)			
9/20/23 <u>35.0</u> + 2/20/24 <u>0.0</u>		=	<u>35.0</u>
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>3,066.6</u>
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	<u>3,066.6</u> x <u>0.035040</u> factor (from Table II)	=	<u>107.5</u>
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>23.7</u>
A. (9/20/23 Contact Hrs <u>265.3</u> + 2/20/24 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>17.5</u>
B. (9/20/23 ELL Headcount <u>128</u> + 2/20/24 ELL Hdct <u>0</u>) x .185		=	<u>23.7</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))			
(9/20/23 CTE contact hrs <u>749.8</u> + 2/20/24 contact hrs <u>0.0</u>) / 6 x 0.5		=	<u>62.5</u>
7. Estimated 2023-24 At-Risk Student Weighting			
9/20/23 Free Lunch <u>1,550</u> + 2/20/24 Free Lunch <u>0</u> x 0.484		=	<u>750.2</u>
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>151.6</u>
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>629,649</u> ÷ \$5,088	=	<u>123.8</u>
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$5,088	=	<u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>3,640,532</u> ÷ \$5,088	=	<u>715.5</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)		=	<u>\$95,200</u>
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>5,001.4</u> x \$5,088 + 95200	=	<u>\$25,542,323</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷ \$5,088	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
16. Total General Fund Budget Authority including Cost of Living.	<u>5,001.4</u> x \$5,088 + 95200	=	<u>\$25,542,323</u>

Local Option Budget -- See Form 155

17. Estimated 2023-24 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed (Lines 3 through 10 + 15) = 4285.9 x \$5158 = \$22106672 + <u>3,640,532</u> (Spec Ed)		=	<u>\$25,747,204</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>		
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		=	<u>3,086.3</u>
3. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		=	<u>3,031.6</u>
5. Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	<u>2,978.4</u>
7. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)		=	<u>3,086.3</u>

9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>3,031.6</u>
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)	=	<u>2,978.4</u>
11. 3 YR AVG FTE*: (
<u>3,086.3</u> + <u>3,031.6</u> +		
(line 8) (line 9)		
<u>2,978.4</u>) ÷ 3 = <u>3,032.1</u>	=	<u>0.0</u>
(line 10) (goes to line 11)		
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
12. 2023-24 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).	=	<u>3,031.6</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>3,031.6</u>

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]÷3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]÷3642.4} -1
1622 and over	0.03504

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

{[5406 - 1.237500 (954.0 - 300)]÷3642.4}-1
 {[5406 - 1.237500 (654.0)]÷3642.4}-1
 {[5406 - 809.325]÷3642.4}-1
 {4597.675÷3642.4} -1
 1.261991-1
 0.261991

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2023.	=	<u>133.5</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2023 who reside in the district 2.5 miles or more (Estimated)		
<u>747.0</u> + 2-20-24 <u>0.0</u>	=	<u>747.0</u>
3. Index of density = Line 2		
<u>747.0</u> divided by Line 1 <u>133.5</u>	=	<u>5.596</u>
4. Using index of density (Line 3), determine Per Capita Allowance.	=	<u>\$690</u>
	Factor A [BASE Change]	1.2216
	Factor B [Transported Students times Per Capita Allowance]	\$515,430
	Factor C [Factor B times Constant]	\$515,430
	Factor D [Factor C times Factor A]	\$629,649
6. 2023-24 Trans. State Aid = <u>629,649</u>	(to Line 9, Page 1)	= <u>629,649</u>

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

**TABLE IV
Virtual State Aid (KSA 72-3715)**

1. Estimated 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.	<u>15.0</u> X	\$5,600	=	<u>84,000</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>4.0</u> X	\$2,800	=	<u>11,200</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	<u>0.00</u> X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	<u>0.00</u> X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	<u>\$95,200</u>

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

**TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)**

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)		=		=	48.97 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)		=	3,165		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		=	1,550		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	151.6
A. USD Level (i or ii)		=	151.6		
i. High-Density At-Risk >= 50% (1B times 10.5%)	=		0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=		151.6		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		=	0.0		

TABLE VI
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer
From General Fund to At-Risk K-12 Fund (K.S.A. 72-5151)

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =			750.2		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =			151.6		
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =			901.8 X	\$5,088	= \$4,588,358

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{265.3}{6} \times 0.395 = 17.4656$ [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and multiplying by factor of 0.185. Total headcount $128 \times 0.185 = 23.6800$ [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{749.8}{6} = 124.9667$ [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

Qualifying for the 3yr Average (Goes to Table I)

1. Did the district receive Federal Impact Aid?	=	NO
2. Did the district have a military dependent student enrolled during the 2022-2023 school year?	=	YES
3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year?	=	YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/24 Est. FTE Enrollment	0.0	>=25 or 1% of the 9/20/23 Est. FTE Enrollment	2,989.8	=	NO
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FORM 155
2023-2024 LOCAL OPTION BUDGET

1. Authorized percent for 2023-24 school year (Max 31.6%)	=	<u>31.60</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)	Expires _____ =	<u>0.00</u> %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)	School year it expires _____ Expires <u>9999</u>	<u>31.60</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>31.60</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>33.00</u> %
6. COMPUTED LOB FOR 2023-2024		
(2023-24 LOB Base General Fund \$ <u>25,747,204</u> X Lower of Line 4 or Line 5	\$	<u>8,136,116</u>
7. ADOPTED LOB FOR 2023-2024	\$	<u> </u>

Note: Minimum adopted LOB must be 15% of LOB Base General Fund.

KSA 72-5143

(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

Percent of at-risk weighting to total adjusted (weighted) enrollment: 15.11 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$1,229,367

(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.48 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$39,053

Form 162

2023-2024 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-23 to 6-30-24
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	40,784	1.1500	\$46,902	.0400	\$1,631	3.05	\$124,391	\$172,924
	Jr. High	2.	38,184	1.1500	\$43,912	.0400	\$1,527	3.15	\$120,280	\$165,719
	Sr. High	3.	25,150	1.1500	\$28,923	.0400	\$1,006	3.25	\$81,738	\$111,667
Free		4.	171,633	4.7100	\$808,391	.0400	\$6,865			\$815,256
Reduced		5.	20,424	4.3100	\$88,027	.0400	\$817	0.40	\$8,170	\$97,014
Adult		6.	2,244					4.75	\$10,659	\$10,659
	TOTAL	7.	298,419		\$1,016,155		\$11,846		\$345,238	\$1,373,239
BREAKFAST										
Paid	Elem	8.	15,326	.5000	\$7,663			1.60	\$24,522	\$32,185
	Jr. High	9.	4,839	.5000	\$2,420			1.65	\$7,984	\$10,404
	Sr. High	10.	1,811	.5000	\$906			1.70	\$3,079	\$3,985
Free		11.	75,841	2.2600	\$171,401					\$171,401
Reduced		12.	6,561	1.9600	\$12,860			0.30	\$1,968	\$14,828
Adult		13.	92					2.80	\$258	\$258
	TOTAL	14.	104,470		\$195,250				\$37,811	\$233,061
SNACKS										
Paid	Elem	15.		.0900	\$0				\$0	\$0
	Jr. High	16.		.0900	\$0				\$0	\$0
	Sr. High	17.		.0900	\$0				\$0	\$0
Free		18.		1.0800	\$0					\$0
Reduced		19.		.5400	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.4500	\$0				\$0	\$0
	Jr. High	26.		.4500	\$0				\$0	\$0
	Sr. High	27.		.4500	\$0				\$0	\$0

Form 162

2023-2024 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

Free	28.		2.2100	\$0			\$0
Reduced	29.		1.9100	\$0			\$0
Adult	30.					\$0	\$0
TOTAL	31.	0		\$0		\$0	\$0
LUNCH							
Paid Elem	32.		.4700	\$0		\$0	\$0
Jr. High	33.		.4700	\$0		\$0	\$0
Sr. High	34.		.4700	\$0		\$0	\$0
Free	35.		4.0300	\$0			\$0
Reduced	36.		3.6300	\$0			\$0
Adult	37.					\$0	\$0
TOTAL	38.	0		\$0		\$0	\$0
SNACKS							
Paid Elem	39.		.1900	\$0		\$0	\$0
Jr. High	40.		.1900	\$0		\$0	\$0
Sr. High	41.		.1900	\$0		\$0	\$0
Free	42.		1.1800	\$0			\$0
Reduced	43.		.6400	\$0			\$0
Adult	44.					\$0	\$0
TOTAL	45.	0		\$0		\$0	\$0
SUPPER							
Paid Elem	46.		.4700	\$0		\$0	\$0
Jr. High	47.		.4700	\$0		\$0	\$0
Sr. High	48.		.4700	\$0		\$0	\$0
Free	49.		4.0300	\$0			\$0
Reduced	50.		3.6300	\$0			\$0
Adult	51.					\$0	\$0
TOTAL	52.	0		\$0		\$0	\$0

Form 162

2023-2024 ESTIMATED FOOD SERVICE REVENUE

(This form should be included with the budget document and filed with the State Department of Education)

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-23 to 6-30-24
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
	Free	53.	2.7725	\$0					\$0
	Adult (if charge)	54.						\$0	\$0
	TOTAL	55.	0	\$0				\$0	\$0
LUNCH									
	Free	56.	4.8700	\$0	\$0				\$0
	Adult (if charge)	57.						\$0	\$0
	TOTAL	58.	0	\$0				\$0	\$0
SNACKS									
	Free	59.	1.1400	\$0					\$0
	Adult (if charge)	60.						\$0	\$0
	TOTAL	61.	0	\$0				\$0	\$0
SUPPER									
	Free	62.	4.8700	\$0					\$0
	Adult (if charge)	63.						\$0	\$0
	TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH Sales/Income									
		65.	XXXXXXXXXX	XXXXXXXXXX			XXXXXX		\$0
12 Months Total Income									
		66.	XXXXXXXXXX	\$1,211,405		\$11,846		\$383,049	\$1,606,300

**2023-2024
FORM 194**

**Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2023 to December 31, 2023**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2022-2023 School Year Until March, 2024. For new levies made in 2023-2024
revenues will not be received until March, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2021 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	29.36%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,417,807	31.70%	\$187,168	22.39%	\$2,658	\$0	\$914	\$7,424
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,436,157	18.83%	\$111,179	13.30%	\$1,579	\$0	\$543	\$4,410
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,124,012	27.85%	\$164,436	19.67%	\$2,335	\$0	\$803	\$6,522
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,272,053	16.68%	\$98,485	11.78%	\$1,398	\$0	\$481	\$3,906
10. Rec Comm Employee Bnfts	\$377,053	4.94%	\$29,167	3.49%	\$414	\$0	\$142	\$1,157
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$7,627,082	100.00% (c)	\$590,435 (e)	100.00% (c)	\$8,384 (e)	\$0 (e)	\$2,882 (e)	\$23,419 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2023-2024.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.
- (f) Includes the total 2021 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

**2023-2024
FORM 194-A**

**Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2024, to June 30, 2024**

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2022-2023 School Year Until March, 2024. For new levies made in 2023-2024
revenues will not be received until March, 2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2022 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27.71%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,468,105	30.64%	\$89,105	22.15%	\$1,265	\$0	\$435	\$3,534
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,506,569	18.70%	\$54,382	13.52%	\$772	\$0	\$265	\$2,157
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,210,573	27.44%	\$79,799	19.84%	\$1,133	\$0	\$389	\$3,165
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$1,434,040	17.80%	\$51,765	12.87%	\$735	\$0	\$253	\$2,053
10. Rec Comm Employee Bnfts	\$436,043	5.41%	\$15,733	3.91%	\$223	\$0	\$77	\$624
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,055,330	100.00% (c)	\$290,812 (e)	100.00% (c)	\$4,130 (e)	\$0 (e)	\$1,419 (e)	\$11,535 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2023-2024.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
- (f) Includes the total 2022 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2023-2024 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2023 to 6/30/2024 (12 mo.) (Number of Driver Ed pupils completing program) _____ x \$135) = _____ \$0

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2023 to 6/30/2024 (12 mo.) (Number of Motorcycle Safety pupils completing program) _____ x \$85) = _____ \$0

C. Estimated KPERS

1. KPERS State Aid for 2022-2023 School Year = _____ \$3,974,287

2. Est. increase due to KPERS rate = _____ \$0

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 + Line 2) X % of salary increase and added staff _____ 8.00 %) = _____ \$317,943

4. Est. KPERS State Aid for 2023-24 (Line 1 + Line 2 + Line 3) = _____ \$4,292,230

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2023-24 expenditures approved professional development program = _____ 85,000

2. Total potential state aid (Line 1 X 0.5) = _____ 42,500

3. Multiply Legal Maximum General Fund Budget X 0.005 = _____ 127,712

4. Estimated State Aid (lower of Lines 2 or 3) = _____ 42,500

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2024 = _____ 12,750

FORM 242
BOND AND INTEREST FUND #1
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2023-2024 bond and interest fund payments		=	<u>\$4,545,650</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.6300</u>	=	<u>\$2,863,760</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$2,863,760</u>

FORM 244
BOND AND INTEREST FUND #1
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2023-2024 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.1400</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u> </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 246
BOND AND INTEREST FUND #1
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2023-2024 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.1400</u>	x $\frac{\text{ProRation}}{100}$	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 248
BOND AND INTEREST FUND #1
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2023-2024 bond and interest fund payments		=	<u>\$816,098</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.1600</u>	x $\frac{\text{ProRation}}{100}$	= <u>\$130,576</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$130,576</u>

CERTIFICATE
TO THE CLERK of Harvey County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 373

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		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2023 Tax to be Levied	
General ¹	72-5142	06	25,542,323	3,304,623	20.000 ²
Federal Funds	12-1663	07	6,803,834		
Supplemental General (LOB) ³	72-5147	08	8,136,116	3,066,907	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	300,593		
Adult Supplemental Education	74-32,261	12	25,000		
At Risk (K-12)	72-5153	13	6,217,725		
Bilingual Education	72-3613	14	350,303		
Virtual Education	72-3715	15	92,518		
Capital Outlay	72-53, 113	16	5,137,981	1,619,966	
Driver Training	72-5163	18	36,602		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	2,390,590		
Professional Development	72-2552	26	299,501		
Parent Education Program	72-4165	28	292,142		
Summer School	72-3238	29	41,912		
Special Education	72-3422	30	6,485,512		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,838,016		
Gifts and Grants	72-1142	35	1,455,038		
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	4,292,230		
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	5,361,749	1,984,050	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	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 _____ 31.60% expires _____ 9999

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	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2023 Tax to be Levied	
COOPERATIVES					
Special Education	72-3412	78	12,009,847		
Total USD		100	87,109,532	9,975,546	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	1,538,000	1,311,947	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	558,000	469,691	
Total Other		105	2,096,000	1,781,638	

Municipal Accounting Use Only	
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 ¹	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 _____ 0.900 %

Rate Used in this Budget for 2023-2024 _____ 5.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/12/2014 authorizing 8.000 mills for 9999 years.

Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education

Resolution dated _____ authorizing 0.000 mills for 0 years.
(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated 2/24/2016 authorizing 8.000 mills.

Note: The USD must have a copy of the separate recreation commission budget before making this levy.

WORKSHEET I
(Columns 1 through 5 must match Form 110)

Code	Code 04 Line	Fiscal Year 2023-2024									
		1	2	3	4	5	6	7	8	9	10
		Actual 2022 Tax Levy	Less 5 Allowance for Delinquency	Less 2022 Tax Received in 2022-23	Less Tax Refunded in 2022-23	2022 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2023 Tax to be Levied	Estimate of 2023 Taxes (1/1/2024 - 6/30/2024)
Supplemental General	03	2,468,105	123,405	2,256,148	6,539	82,013	277,622	3,923	10,958	3,066,907	2,698,878
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,506,569	75,328	1,377,930	3,969	49,342	166,369	2,351	6,567	1,619,966	1,425,570
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,210,573	110,529	2,020,805	5,857	73,382	245,427	3,468	9,687	1,984,050	1,745,964
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	1,434,040	71,702	1,297,957	0	64,381	150,984	2,133	5,959	1,311,947	1,154,513
Rec Comm Emp Bnfts & Spec Liab	65	436,043	21,802	394,665	0	19,576	45,119	637	1,781	469,691	413,328
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	8,055,330	402,766	7,347,505	16,365	288,694	885,521	12,512	34,952	8,452,561	7,438,253

Adult Education Computation	<u>\$202,495,706</u> Assessed Valuation	x	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$202,495,706</u> Assessed Valuation	x	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$1,619,966</u> Taxes to be Levied
Tax Collection Ratio for 2022	<u>91.213 %</u>				

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	13
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	796,514	817,924	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	20,003,343	20,910,042	21,901,778
3130 Mineral Production Tax	115		13	
3205 Special Education Aid	120	3,316,424	3,438,934	3,640,532
4000 Federal Sources				
4820 Impact Aid PL 382	145			
RESOURCES AVAILABLE	170	24,116,281	25,166,913	25,542,323
Total Expenditures & Transfers	175	24,116,281	25,166,900	25,542,323
Unencumbered Cash Balance (June 30)	190	0	13	

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	6,330,545	5,132,754	6,369,694
120 Non-Certified	215	529,841	374,868	394,549
200 Employee Benefits				
210 Insurance (employee)	220	422,208	391,473	393,000
220 Social Security	225	414,220	401,891	402,000
290 Other	230	391,500	409,113	410,000
300 Purchased Professional & Tech Serv	235	28,944	22,344	23,500
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	221,656	307,338	308,338

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	123,519	149,598	150,000
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275	9,033	13,018	14,000
800 Other	280	127,564	101,990	102,990
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,167,020	1,024,002	1,077,762
120 Non-Certified	290	41,609	43,876	46,947
200 Employee Benefits				
210 Insurance (employee)	295	89,366	84,073	84,800
220 Social Security	300	87,237	85,321	86,000
290 Other	305	5,194	5,614	5,700
300 Purchased Professional & Tech Serv	310	700	800	900
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	11,417	9,865	10,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	408,601	388,910	409,328
120 Non-Certified	340	78,490	80,936	85,185
200 Employee Benefits				
210 Insurance (employee)	345	36,727	38,311	39,500
220 Social Security	350	35,697	35,737	36,500
290 Other	355	1,728	2,257	2,350
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365		7,406	7,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	19,815	23,723	24,500
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	49,709	66,880	67,880
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	114,234	115,947	122,034
120 Non-Certified	400	89,029	112,003	117,883
200 Employee Benefits				
210 Insurance (employee)	405	9,520	12,783	13,000
220 Social Security	410	15,340	17,198	17,500
290 Other	415	762	999	1,100
300 Purchased Professional & Tech Serv	420	15,273	11,186	12,200
400 Purchased Property Services	425	873	921	1,000
500 Other Purchased Services				
520 Insurance	430		478	600
530 Communications (phone, postage, etc.)	435	10,531	7,144	8,100
590 Other	440	4,869	6,758	7,000
600 Supplies	445	8,461	7,913	8,500
700 Property (equipment & furnishings)	450	328	947	1,200
800 Other	455	19,268	26,084	239,200
2400 School Administration				
100 Salaries				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
110 Certified	460	1,277,154	1,312,732	1,381,650
120 Non-Certified	465	570,537	614,472	646,732
200 Employee Benefits				
210 Insurance (employee)	470	120,098	116,568	117,568
220 Social Security	475	134,772	139,917	140,500
290 Other	480	6,594	41,821	42,821
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	6,198	4,435	4,800
590 Other	500			
600 Supplies	505	70,889	63,138	64,138
700 Property (equipment & furnishings)	510	3,571	7,694	7,800
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735	35,715	39,660	41,742
200 Employee Benefits				
210 Insurance	740	4,757	5,743	5,900
220 Social Security	745	2,618	2,942	3,100
290 Other	750	133	171	200
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765	9,209	10,094	11,000
600 Supplies	770	30,514		
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	980,535	1,460,070	1,536,724
200 Employee Benefits				
210 Insurance (employee)	525	163,044	154,135	156,000
220 Social Security	530	99,563	104,754	105,500
290 Other	535	32,458	35,933	36,500
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	332,450		
420 Cleaning	550			
430 Repairs & Maintenance	555		91,895	92,500
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	7,446	9,198	9,350
590 Other	580		729	800
600 Supplies				
610 General Supplies	585	548,747	540,345	545,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

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	46,728	3,419	3,800
800 Other	620	4	4	5
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	208,157	386,614	406,911
200 Employee Benefits				
210 Insurance	654	13,779	12,550	12,800
220 Social Security	656	15,172	28,908	29,100
290 Other	658	7,518	9,980	10,200
600 Supplies	660	91,830	79,475	80,475
730 Equipment	662			
800 Other	664		1,511	1,611
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	112,778		
200 Employee Benefits				
210 Insurance	668	9,600		
220 Social Security	670	8,370		
290 Other	672	318		
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676		2,227	2,500
519 Mileage in Lieu of Trans	678			
520 Insurance	680		16,716	17,716
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686	2,256	4,617	4,800
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	89,853		
200 Employee Benefits				
210 Insurance	690	10,500		
220 Social Security	692	6,199		
290 Other	694	2,321		
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

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	60,573	103,656	105,000
600 Supplies	702	75,068	93,122	94,000
730 Equipment	704			
800 Other	706		753	800
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708	1,256		
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712	96		
290 Other	714	1,810		
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726	1,134		
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915	4,187		
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945		123,245	125,000
3300 Community Services Operations	785	50,530	370	400
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800	19,250		
936 Bilingual Education	805	95,000	100,000	
937 Virtual Education	807	29,050	45,700	2,168
938 Capital Outlay	810		188,625	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	3,326	135,235	
948 Parent Education Program	835	1,700	13,670	
949 Summer School	837		6,000	
950 Special Education	840	3,316,424	3,912,064	3,953,521
954 Career & Postsecondary Education	850	909,514	658,177	
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		305,000	
974 Textbook & Student Materials Revolving Fund	889		15,118	
976 Preschool-Aged At-Risk	891	80,322	293,634	50,593
978 At Risk (K-12)	893	3,483,828	4,347,605	4,588,358
TOTAL EXPENDITURES*	---	24,116,281	25,166,900	25,542,323

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 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	499,534	-228,713	-2,019,137
Cancellation of Prior Year Encumbrances	03	308,336		
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	634,668	755,471	766,884
4593 Title II	15	96,857	120,407	101,723
4602 Title IV	22	44,138	17,237	84,308
4601 Title III (English Language Acquisition)	60	9,816	21,835	14,842
4595 ESSER I (CARES Act)	67	189,874	0	
4605 ESSER II (CRRSA)	68	835,254	0	1,465,421
4606 ESSER III (ARP)	70		0	5,114,884
4599 Other	75		1,052,435	1,274,909
RESOURCES AVAILABLE	170	2,618,477	1,738,672	6,803,834
TOTAL EXPENDITURES	175	2,847,190	3,757,809	6,803,834
UNENCUMBERED CASH BALANCE JUNE 30	190	-228,713	-2,019,137	0

Budget Line 010: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 015: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

Budget Line 022: Includes Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 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	1,505,174	1,690,844	2,059,203
120 NonCertified	215	306,204	397,185	424,988
200 Employee Benefits				
210 Insurance (Employee)	220	122,406	139,104	150,000
220 Social Security	225	124,311	148,953	150,000
290 Other	230	8,304	10,406	15,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250	10,250		
590 Other	255	425		
600 Supplies				
610 General Supplemental (Teaching)	260	63,563	161,050	325,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	6,812		

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	27,903	161,099	292,968
120 NonCertified	290	64,009	320,975	361,474
200 Employee Benefits				
210 Insurance (Employee)	295	9,392	26,567	28,000
220 Social Security	300	6,925	34,444	35,500
290 Other	305	344	4,601	5,000
300 Purchased Professional & Technical Serv	310	55,260	37,902	60,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	37,804	26,100	50,000
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330	8,938	4,352	102,082
2200 Instr Support Staff				
100 Salaries				
110 Certified	335		475	2,000
120 NonCertified	340	12,802		
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	934	36	40
290 Other	355	70	2	5
300 Purchased Professional & Technical Serv	360	4,964	5,554	6,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	137,011	245,369	300,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375		54,312	75,000
680 Miscellaneous Supplies	380	121,598		
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	40,887	59,886	70,000
120 NonCertified	465	32,235	35,529	40,000
200 Employee Benefits				
210 Insurance (Employee)	470	9,400	7,887	8,000
220 Social Security	475	5,312	7,227	7,500
290 Other	480	261	441	500
300 Purchased Professional & Technical Serv	485	4,964	5,104	8,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500		2,435	3,000
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515	3,445	4,014	6,000
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685	12,962	22,917	28,421
200 Employee Benefits				
210 Insurance	690	1,008	3,040	3,300
220 Social Security	695	963	1,802	2,000
290 Other	700	48		
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585	9,304		
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	29,471	12,477	13,350

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630	4,400	1,920	2,100
220 Social Security	635	1,996	841	900
290 Other	640	776	484	525
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	3,102	3,542	10,000
730 Equipment (including buses)	670	3,796	358	500
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740	14,925	15,165	20,078
200 Employee Benefits				
210 Insurance	745	4,800	4,800	5,500
220 Social Security	750	1,062	1,081	1,250
290 Other	755	324	462	650
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	24,930	27,617	30,000
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790	1,416		
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865		69,450	2,100,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	2,847,190	3,757,809	6,803,834

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 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	335,820	324,688	106,430
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	10	130,108		
2021 \$	15	2,227,258	96,047	
2022 \$	20		2,256,148	82,013
1140 Delinquent Tax	25	20,936	38,714	61,734
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	311,997	298,323	277,622
2450 Recreational Vehicle Tax	75		4,135	3,923
2460 Commercial Vehicle Tax	77			10,958
2800 In Lieu of Taxes IRBs/Rental Excise	85	1,054	1,154	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	4,515,693	4,670,607	4,910,960
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	112,116
RESOURCES AVAILABLE	170	7,542,866	7,689,816	5,565,756
TOTAL EXPENDITURES & TRANSFERS	175	7,218,178	7,583,386	8,136,116
TAX REQUIRED (175 minus 170)	195			2,570,360
PERCENT OF COLLECTION	196			88.000 %
TOTAL 2023 TAX REQUIRED (195÷196)	197			2,920,864
Delinquent Tax	200			146,043
AMOUNT OF 2023 TAX TO BE LEVIED (Line 197 + Line 200)	205			3,066,907
UNENCUMBERED CASH BALANCE JUNE 30	207	324,688	106,430	~~~~~

Budget Line 196: pulls from Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 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		13,787	13,911
120 NonCertified	215	10,860	10,840	10,909
200 Employee Benefits				
210 Insurance (Employee)	220	8,421		10,000
220 Social Security	225	831	1,055	1,210
290 Other	230	42	63	100
300 Purchased Professional & Technical Serv	235	59,279	69,247	75,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			112,116
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	260	223		
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		2,007	3,000
800 Other	280			500,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310		500	1,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340	366,239	398,009	408,178
200 Employee Benefits				
210 Insurance (Employee)	345	36,067	38,158	40,161
220 Social Security	350	25,259	27,512	28,500
290 Other	355	6,691	8,750	9,500
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	188	7,692	8,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	153,500	161,175	169,637
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405	5,700	5,700	6,000
220 Social Security	410	10,826	11,528	14,000
290 Other	415	569	690	790
300 Purchased Professional & Technical Serv	420	100,329	105,632	115,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	72,931	93,411	100,000
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	455	720	720	800
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735	525,671	490,287	516,027
200 Employee Benefits				
210 Insurance	740	40,789	36,571	40,000
220 Social Security	745	39,097	35,441	40,000
290 Other	750	3,162	3,373	5,000
300 Purchased Professional & Technical Serv	755	11,025	3,815	15,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	413	17,749	20,000
700 Property (Equipment & Furnishings)	775			
800 Other	780	7,000	27,288	30,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	3,226	3,293	3,466
200 Employee Benefits				
210 Insurance (Employee)	525	600	600	800
220 Social Security	530	233	234	350
290 Other	535	12	15	30
300 Purchased Professional & Technical Serv	540	75,000	75,000	80,000
400 Purchased Property Services				
411 Water/Sewer	545	237,543	190,564	215,000
420 Cleaning	550			
430 Repairs & Maintenance	555	19,000	19,000	25,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	249,558	319,638	350,000
590 Other	580	44,409	47,005	50,000
600 Supplies				
610 General Supplies	585	3,499	439	5,000
620 Energy				
621 Heating	590	172,661	209,307	230,238
622 Electricity	595	488,671	632,896	708,844
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	2,935	2,756	3,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800		19,250	
936 Bilingual Education	805	146,348	133,988	150,303
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	110,000	93,570	
948 Parent Education Program	835	20,000	54,082	139,450
949 Summer School	837			
950 Special Education	840	2,330,590	1,868,965	1,219,180
954 Career and Postsecondary Education	850	470,468	1,035,387	1,431,749
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880	105,256	106,356	
976 Preschool-Aged At-Risk	885	118,695	40,969	
978 At Risk (K-12)	890	1,133,642	1,159,072	1,229,367
TOTAL EXPENDITURES & TRANSFERS*	---	7,218,178	7,583,386	8,136,116

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 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	120,000	100,000	200,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			50,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	80,322	293,634	50,593
5208 Transfer From Supplemental General	140	118,695	40,969	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	319,017	434,603	300,593
TOTAL EXPENDITURES & TRANSFERS	175	219,017	234,603	300,593
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	200,000	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 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	85,383	95,839	100,871
120 NonCertified	215	49,920	53,903	56,733
200 Employee Benefits				
210 Insurance (Employee)	220	20,254	17,060	20,000
220 Social Security	225	10,272	10,992	11,500
290 Other	230	526	716	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	7,622	8,804	10,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	5,381	7,087	7,459
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	412	543	600
290 Other	300	20	35	50
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	71		
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	20,444	20,550	21,629
120 NonCertified	395	9,729	9,637	10,143
200 Employee Benefits				
210 Insurance (Employee)	400	3,500	1,148	1,500
220 Social Security	405	2,229	2,308	2,500
290 Other	410	108	137	250
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540	2,459	4,825	5,078
200 Employee Benefits				
210 Insurance	545	192	640	800
220 Social Security	550	183	355	450
290 Other	555	9	24	30
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531	276		
200 Employee Benefits	532			
800 Other	533	27		
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	---	219,017	234,603	300,593

*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 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	25,000	25,000	25,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	19,250	0	0
5208 Transfer From Supplemental General	50	0	19,250	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	44,250	44,250	25,000
TOTAL EXPENDITURES & TRANSFERS	175	19,250	19,250	25,000
UNENCUMBERED CASH BALANCE JUNE 30	190	25,000	25,000	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 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			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240	19,250	19,250	25,000
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Certified	425			
120 NonCertified	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional & Technical Serv	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional & Technical Serv	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES*	---	19,250	19,250	25,000

*Goes to Budget Line 175.

AT-RISK (K-12)	Code 13 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	250,000	250,000	300,000
Cancellation of Prior Year Encumbrances	03	50,165		
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			100,000
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	9,766	3,635	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	3,483,828	4,347,605	4,588,358
5208 Transfer From Supplemental General	140	1,133,642	1,159,072	1,229,367
5253 Transfer From Contingency Reserve	145	0	0	-----
RESOURCES AVAILABLE	170	4,927,401	5,760,312	6,217,725
TOTAL EXPENDITURES & TRANSFERS	175	4,677,401	5,460,312	6,217,725
UNENCUMBERED CASH BALANCE JUNE 30	190	250,000	300,000	0

AT-RISK (K-12)	Code 13 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	3,433,455	4,219,541	4,672,074
120 NonCertified	215	42,039	37,214	40,379
200 Employee Benefits				
210 Insurance (Employee)	220	389,754	359,802	400,000
220 Social Security	225	319,899	311,473	380,000
290 Other	230	17,090	25,697	35,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	181,308	194,066	225,000
590 Other	250	297		
600 Supplies				
610 General Supplemental (Teaching)	255	39,258	55,950	80,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			100,000

AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	100,883	102,763	115,000
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	9,185	9,392	13,000
220 Social Security	295	7,413	7,642	10,000
290 Other	300	350	502	750
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	91,138	92,504	97,360
120 NonCertified	395	25,603	26,567	27,962
200 Employee Benefits				
210 Insurance (Employee)	400	4,800	4,800	5,500
220 Social Security	405	8,794	8,971	10,000
290 Other	410	416	548	700
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425	4,096	2,880	5,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			

AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531	1,469		
200 Employee Benefits	532	154		
626 Motor Fuel	590			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	---	4,677,401	5,460,312	6,217,725

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 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	100,000	100,000	100,000
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			100,000
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	95,000	100,000	0
5208 Transfer From Supplemental General	50	146,348	133,988	150,303
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	341,348	333,988	350,303
TOTAL EXPENDITURES & TRANSFERS	175	241,348	233,988	350,303
UNENCUMBERED CASH BALANCE JUNE 30	190	100,000	100,000	0

BILINGUAL EDUCATION	Code 14 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	75,430	104,705	110,202
120 NonCertified	215	127,340	100,809	106,101
200 Employee Benefits				
210 Insurance (Employee)	220	22,765	12,000	15,000
220 Social Security	225	15,010	15,330	17,000
290 Other	230	737	1,004	1,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	66	140	500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			100,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	---	241,348	233,988	350,303

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 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	35,000	35,000	40,350
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			50,000
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	29,050	45,700	2,168
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	64,050	80,700	92,518
TOTAL EXPENDITURES & TRANSFERS	175	29,050	40,350	92,518
UNENCUMBERED CASH BALANCE JUNE 30	190	35,000	40,350	0

VIRTUAL EDUCATION	Code 15 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	8,823	8,999	9,471
120 NonCertified	215	16,203	25,365	26,697
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,775	2,493	2,550
290 Other	230	2,249	3,493	3,800
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			50,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	---	29,050	40,350	92,518

*Goes to Budget Line 175.

CAPITAL OUTLAY		12 mo.	12 mo.	12 mo.	18 mo.
Code	16	2021-2022	2022-2023	2023-2024	Financing
Line		Actual	Actual	Budget	Required
		(1)	(2)	(3)	(4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,377,602	1,175,854	1,821,124	1,821,124
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	76,385			
2021 \$	10	1,323,585	58,166		
2022 \$	15		1,377,930	49,342	49,342
2023 \$	20			1,425,570	1,619,966
1140 Delinquent Tax	25	11,589	22,197	37,683	56,496
1510 Interest on Idle Funds	30	8,130	325,796	480,000	480,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	86,011	100,844	125,000	125,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	145,829	176,201	166,369	166,369
July - December Estimate	60				83,185
2450 Recreational Vehicle Tax	65	607	2,442	2,351	2,351
July - December Estimate	66				1,176
2460 Commercial Vehicle Tax	67			6,567	6,567
July - December Estimate	68				3,284
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	801,586	881,101	1,004,379	1,004,379
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	188,625	0	0
RESOURCES AVAILABLE	170	3,831,324	4,309,156	5,118,385	5,419,239
TOTAL EXPENDITURES & TRANSFERS	175	2,655,470	2,488,032	5,137,981	5,137,981
July - December Estimate	180	~~~~~	~~~~~	~~~~~	281,258
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	5,419,239
UNENCUMBERED CASH BALANCE JUNE 30	190	1,175,854	1,821,124	-19,596	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207	135,706	145,495	700,000
700 Property (Equipment & Furnishings)	210	245,984	617,545	800,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	20,777	26,312	50,000
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	249,689	172,749	672,981
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230	934,539	270,339	1,000,000
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	270,369	230,265	350,000
700 Property (Equipment & Furnishings)	235	100,721	124,948	250,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240		185,142	25,000
2700 Transportation				
650 Supplies - Technology Software	370	119,986		
700 Property (Equipment & Buses)	243	24,419	140,148	200,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			40,000
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	161,390	32,128	350,000
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	391,890	542,961	700,000
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	---	2,655,470	2,488,032	5,137,981

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 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	44,621	41,105	36,602
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3208 State Safety Aid	25			0
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	44,621	41,105	36,602
TOTAL EXPENDITURES & TRANSFERS	175	3,516	4,503	36,602
UNENCUMBERED CASH BALANCE JUNE 30	190	41,105	36,602	0

DRIVER TRAINING	Code 18 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			30,602
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING	Code 18 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			

DRIVER TRAINING	Code 18 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470	3,516	4,503	6,000
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	---	3,516	4,503	36,602

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 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	491,795	635,709	484,290
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			300,000
1600 Food Service				
1611 Student Sales (Lunch)	15		259,009	334,579
1612 Student Sales (Breakfast)	25		23,197	37,553
1613 Student Sales (Spec Milk)	35		2,970	0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45		216,817	10,917
1990 Miscellaneous	55	129,899	48,976	
3000 STATE SOURCES				
3203 School Food Assistance	65	68	12,151	11,846
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,895,950	1,320,592	1,211,405
4590 Other Federal Aid	80	69,727	94,043	
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	2,587,439	2,613,464	2,390,590
TOTAL EXPENDITURES & TRANSFERS	175	1,951,730	2,129,174	2,390,590
UNENCUMBERED CASH BALANCE JUNE 30	190	635,709	484,290	0

*All local resources should be accurately recorded in columns 1, 2, and 3.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	11,384	1,712	2,000
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245	61,420	54,529	64,353
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	280	119,634		
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	696,466	712,339	749,737
200 Employee Benefits				
210 Insurance	295	94,442	92,770	98,000
220 Social Security	300	50,002	51,876	57,000
290 Other	305	14,062	21,630	25,000
500 Other Purchased Services				
520 Insurance	310	463		
570 Food Service Management	315			
590 Other Purchased Services	320	7,829	8,307	9,500
600 Supplies				
630 Food & Milk	325	774,520	846,083	1,025,000
680 Miscellaneous Supplies	330	55,532	126,225	135,000
700 Property (Equipment & Furnishings)	335	60,826	188,165	195,000
800 Other	340	5,150	25,538	30,000
TOTAL EXPENDITURES*	---	1,951,730	2,129,174	2,390,590

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 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	117,337	121,516	236,751
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			50,000
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	0	13,218	12,750
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	3,326	135,235	0
5208 Transfer From Supplemental General	50	110,000	93,570	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	230,663	363,539	299,501

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	38,451	37,588	39,561
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,897	3,461	4,461
290 Other	230	175	224	500
300 Purchased Professional & Technical Serv	235	0	38,180	95,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	23,672	22,276	50,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,815	1,719	9,979
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265	0	23,340	50,000
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375	42,137		50,000
TOTAL EXPENDITURES	175	109,147	126,788	299,501
UNENCUMBERED CASH BALANCE JUNE 30	190	121,516	236,751	0

PARENT EDUCATION PROGRAM	Code 28 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	32,784	28,967	54,082
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05		22,275	
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	54,260	35,437	
3000 STATE SOURCES				
3216 Parent Education Aid	35	84,268	83,737	98,610
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	1,700	13,670	0
5208 Transfer From Supplemental General	50	20,000	54,082	139,450
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	193,012	238,168	292,142
TOTAL EXPENDITURES & TRANSFERS	175	164,045	184,086	292,142
UNENCUMBERED CASH BALANCE JUNE 30	190	28,967	54,082	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	660	5,000	5,263
120 NonCertified	215	128,813	137,405	243,229
200 Employee Benefits				
210 Insurance (Employee)	220	14,400	18,800	19,200
220 Social Security	225	8,933	9,463	9,700
290 Other	230	467	619	750
300 Purchased Professional & Technical Serv	235	1,750	1,875	2,000
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	939	1,368	1,500
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,651	2,684	3,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
400 Purchased Property Services	307			
500 Other Purchased Services	310	3,432	4,872	5,000
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360	2,000	2,000	2,500
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	164,045	184,086	292,142

*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 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	9,478	10,391	21,912
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	11,545	10,785	20,000
1316 Individuals (Out-of-District)	10		25	
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	6,000	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	21,023	27,201	41,912
TOTAL EXPENDITURES & TRANSFERS	175	10,632	5,289	41,912
UNENCUMBERED CASH BALANCE JUNE 30	190	10,391	21,912	0

SUMMER SCHOOL	Code 29 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	9,882	4,929	30,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	714	346	10,050
290 Other	230	36	14	1,862
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	690			
120 NonCertified	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	---	10,632	5,289	41,912

*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	624,239	577,862	812,811
Cancellation of Prior Year Encumbrances	03	10,016		
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			200,000
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60	187,520	171,441	300,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68			
5000 OTHER				
5206 Transfer From General	75	3,316,424	3,912,064	3,953,521
5208 Transfer From Supplemental General	80	2,330,590	1,868,965	1,219,180
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	6,468,789	6,530,332	6,485,512
TOTAL EXPENDITURES & TRANSFERS	175	5,890,927	5,717,521	6,485,512
UNENCUMBERED CASH BALANCE JUNE 30	190	577,862	812,811	0

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	73,255		
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	2,400,000	2,253,400	2,395,000
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	3,154,214	3,176,724	3,373,746
590 Other	255			412,653
600 Supplies				
610 General Supplemental (Teaching)	260		53	100
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	166,242	213,219	224,413
200 Employee Benefits				
210 Insurance	640	13,967	14,192	15,000
220 Social Security	645	14,280	15,967	16,200
290 Other	650	5,124	7,436	7,800
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	14,963	3,569	4,000
519 Mileage in Lieu of Trans	670			
520 Insurance	675		6,142	6,600
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	24,772	26,819	30,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750	24,110		
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	5,890,927	5,717,521	6,485,512

*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	254,075	142,688	306,267
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25	83,514	56,715	
1510 Interest on Idle Funds	35			100,000
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75	221	577	
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	27,290		
4532 Special Project Aid	125			
4590 Other Federal Aid	130		54,913	
5000 OTHER				
5206 Transfer From General	135	909,514	658,177	0
5208 Transfer From Supplemental General	140	470,468	1,035,387	1,431,749
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,745,082	1,948,457	1,838,016
TOTAL EXPENDITURES & TRANSFERS	175	1,602,394	1,642,190	1,838,016
UNENCUMBERED CASH BALANCE JUNE 30	190	142,688	306,267	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				
1000 Instruction				
100 Salaries				
110 Certified	210	1,042,548	1,085,819	1,142,824
120 NonCertified	215	16,274	17,524	18,445
200 Employee Benefits				
210 Insurance (Employee)	220	79,751	87,067	90,000
220 Social Security	225	77,740	80,153	82,000
290 Other	230	3,757	5,357	5,500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	7,536	29,196	35,000
600 Supplies				
610 General Supplemental (Teaching)	255	114,412	92,842	98,000
644 Textbooks	260			

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				
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	45,564	44,995	50,000
800 Other	275			100,000
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	1,895	2,275	2,500
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335	29,152	30,588	32,194
200 Employee Benefits				
210 Insurance (Employee)	340	4,800	4,320	4,600
220 Social Security	345	2,138	2,212	2,500
290 Other	350	108	135	150
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	6,249	23,864	26,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385		391	450
2400 School Administration				
100 Salaries				
110 Certified	445	20,000	81,100	85,358
120 NonCertified	450	88,006	1,365	1,437
200 Employee Benefits				
210 Insurance (Employee)	455	4,610		
220 Social Security	460	6,398	6,315	6,500
290 Other	465	306	382	425
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	898	658	750
600 Supplies	480	1,092	2,614	3,000
700 Property (Equipment & Furnishings)	485	3,252		
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595	5,159	6,411	6,748
200 Employee Benefits				
210 Insurance	600	800	960	1,000
220 Social Security	605	376	468	600
290 Other	610	19	27	35
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			

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				
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640	228		
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535	39,326		
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580		35,152	42,000
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596			
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	---	1,602,394	1,642,190	1,838,016

*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 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	189,017	190,293	816,061
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30		233,386	100,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35			
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40		36,014	45,150
3228 Mental Health (Community Mental Health)	45		15,455	15,050
3230 Safe & Secure Schools Grant	55			39,987
3231 Pre-K Pilot Grant (CIF)	60	10,072	109,698	219,395
3240 Other State Grant	70	125,282	576,422	
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80		5,836	219,395
4587 Pre-K Pilot Grant (GEER)	85	9,750		
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	334,121	1,167,104	1,455,038
TOTAL EXPENDITURES	175	143,828	351,043	1,455,038
UNENCUMBERED CASH BALANCE JUNE 30	190	190,293	816,061	0

Note: The only monies reported on this form are funds administered at the district level.

**Include monetary gifts, private grants, and state grants that are administered by the Central Office. Exclude activity funds administered at the building level or federal grants received by the school districts.*

Examples of funds to include:

- Drug prevention grants from cities or counties
- Gifts from booster clubs
- Gifts from individuals
- Gifts from foundations
- Gifts from businesses (includes money from pop sales)
- Gifts/grants from other governmental units not included in the budget.

GIFTS & GRANTS (monies not included in other funds)	Code 35 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	18,853	110,200	845,106
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	970	6,389	7,000
290 Other	230	1,953	3,352	3,500
300 Purchased Professional & Technical Serv	235			15,050
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	80		
600 Supplies				

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			75,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290	103,516		
200 Employee Benefits				
210 Insurance (Employee)	295	3,600		
220 Social Security	300	7,714		
290 Other	305	380		
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	6,762	231,102	469,395
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 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			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			39,987
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 NonCertified	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	---	143,828	351,043	1,455,038

*Goes to Budget Line 175.

KPERS SPECIAL RETIREMENT CONTRIBUTION	Code 51 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	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERS	05	3,964,771	3,974,287	4,292,230
RESOURCES AVAILABLE	70	3,964,771	3,974,287	4,292,230
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	2,573,930	2,581,966	2,833,066
2100 Student Support				
200 Employee Benefits	80	405,992	399,844	348,356
2200 Instructional Support				
200 Employee Benefits	85	131,234	131,755	181,349
2300 General Administration				
200 Employee Benefits	90	95,947	94,629	69,529
2400 School Administration				
200 Employee Benefits	95	294,979	292,796	300,393
2500 Central Services				
200 Employee Benefits	100	84,450	84,446	106,395
2600 Operations & Maintenance				
200 Employee Benefits	105	193,481	196,216	243,928
2700 Student Transportation Services				
200 Employee Benefits	110	80,881	83,966	94,494
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	103,877	108,669	114,720
TOTAL EXPENDITURES	175	3,964,771	3,974,287	4,292,230
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE	Code 53 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	868,396	868,396	1,052,004
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	305,000	
RESOURCES AVAILABLE	170	868,396	1,173,396	
TOTAL EXPENDITURES & TRANSFERS	175	0	121,392	
UNENCUMBERED CASH BALANCE JUNE 30	190	868,396	1,052,004	

CONTINGENCY RESERVE	Code 53 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			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390		121,392	
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At Risk (K-12)	815			
980 Supplemental General Fund	820			112,116
TOTAL EXPENDITURES & TRANSFERS*	---	0	121,392	112,116

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 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	218,180	209,899	316,338
Cancellation of Prior Year Encumbrances	03	67,245		
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	107,630	109,936	
1990 Miscellaneous	20	213		
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	15,118	
5208 Transfer From Supplemental General	30	105,256	106,356	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	498,524	441,309	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	288,625	124,971	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	288,625	124,971	
UNENCUMBERED CASH BALANCE JUNE 30	190	209,899	316,338	

ACTIVITY FUND	Code 56 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	278,205	303,205	282,739
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	90,000	173,316	
1730 Student Organization Membership Dues	15		3,553	
1790 Other Student Activity Income	55	165,000	168,613	
1900 Other Revenue From Local Source				
1980 Reimbursements	60		186,929	
RESOURCES AVAILABLE	170	533,205	835,616	
TOTAL EXPENDITURES	175	230,000	552,877	
UNENCUMBERED CASH BALANCE JUNE 30	190	303,205	282,739	~~~~~

In accordance with 72-1178, 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 monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-1136, 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.

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 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			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	175,000	358,624	
700 Property (Equipment & Furnishings)	240			
800 Other	245	55,000	194,253	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	230,000	552,877	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	4,905,321	5,348,567	5,948,221	5,948,221
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	108,964			
2021 \$	10	1,956,724	86,226		
2022 \$	15		2,020,805	73,382	73,382
2023 \$	20			1,745,964	
1140 Delinquent Tax	25	16,661	32,671	55,292	82,897
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	848	961	227,745	227,745
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	251,064	253,488	245,427	245,427
July - December Estimate	60				122,714
2450 Recreational Vehicle Tax	65	3,254	3,513	3,468	3,468
July - December Estimate	66				1,734
2460 Commercial Vehicle Tax	67			9,687	9,687
July - December Estimate	68				4,844
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,410,887	2,509,890	2,863,760	2,863,760
July - December Estimate*	77				2,815,344
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			130,576	130,576
July - December Estimate*	87				78,804
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	9,653,723	10,256,121	11,303,522	12,608,603
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	445,156	342,900	656,749	
890 Bond Fees	90				
831 Principal	95	3,860,000	3,965,000	4,705,000	
TOTAL EXPENDITURES	100	4,305,156	4,307,900	5,361,749	5,361,749
832 Interest Due July-December	105				276,325
890 Bond Fees July-December	110				
831 Principal Due July-December	115				4,685,000
990 Cash Basis Reserve	120				4,175,100
TOTAL OPERATING EXPENDITURE (18 MO)	185				14,498,174
UNENCUMBERED CASH BALANCE JUNE 30	190	5,348,567	5,948,221	5,941,773	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			1,889,571
	200	Delinquent Tax			94,479
	205	Amount of 2023 Tax to be Levied			1,984,050

Budget Line 30: Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.

*July - December estimate must be entered manually.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 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	1,520,665	2,076,749	1,686,450
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	7,800,792	7,699,096	7,743,231
1510 Interest on Idle Funds	15			300,000
1900 Other Revenue From Local Source	25	24,026	880	
3000 STATE SOURCES				
3211 Deaf/Blind	45			
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	1,151,110	517,070	1,675,632
4570 Medicaid	60	51,573	36,153	200,000
4590 Other Reserve Grants in Aid	65		227,016	404,534
RESOURCES AVAILABLE	170	10,548,166	10,556,964	12,009,847
TOTAL EXPENDITURES	175	8,471,417	8,870,514	12,009,847
UNENCUMBERED CASH BALANCE JUNE 30	190	2,076,749	1,686,450	0

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 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	3,163,885	3,129,489	4,348,553
120 NonCertified	215	1,897,341	2,070,740	2,972,723
200 Employee Benefits				
210 Insurance (Employee)	220	578,198	531,469	650,469
220 Social Security	225	359,155	370,131	400,000
290 Other	230	154,415	133,930	160,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245	113,976	339,098	450,000
590 Other	250	36,613	34,307	55,000
600 Supplies				
610 General Supplemental (Teaching)	255	25,955	51,009	80,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	3,220	3,047	6,000
800 Other	275			300,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	1,426,825	1,423,565	1,523,215
120 NonCertified	285	61,577	77,569	83,089

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	95,386	104,291	108,000
220 Social Security	295	98,000	108,650	111,000
290 Other	300	4,987	7,740	8,200
300 Purchased Professional & Technical Serv	305	24,000	1,066	25,000
400 Purchased Property Services	307			
500 Other Purchased Services	310	1,685	8,871	40,000
600 Supplies	315	11,697	22,180	50,000
700 Property (Equipment & Furnishings)	320	4,490		5,500
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355	9,683	19,943	50,000
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	717	3,609	10,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	390	175,402	177,908	190,362
120 NonCertified	395	111,135	111,064	119,247
200 Employee Benefits				
210 Insurance (Employee)	400	21,000	22,790	30,000
220 Social Security	405	21,014	20,831	30,000
290 Other	410	1,061	1,270	2,000
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425	2,682	3,274	10,000
600 Supplies	430	2,000	5,666	10,000
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2400 School Administration				
100 Salaries				
110 Certified	445	20,443	20,550	21,989
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455	1,100	1,148	2,000
220 Social Security	460	1,537	1,574	2,000
290 Other	465	72	94	500
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Certified	795			
120 Non-Certified	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820	25,000	25,000	60,000
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	2,354	5,344	10,000
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	2,957	4,291	15,000
622 Electricity	560	8,884	10,327	20,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670			
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Serv	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775	2,971	18,679	50,000
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Certified	850			
120 NonCertified	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	---	8,471,417	8,870,514	12,009,847

*Goes to Budget Line 175.

RECREATION COMMISSION		12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
Code 84 Line					
UNENCUMBERED CASH BALANCE JULY 1	01	76,716	93,113	144,854	144,854
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	901,218			
2021 \$	10	347,903	52,928		
2022 \$	15		1,297,957	64,381	64,381
2023 \$	20			1,154,513	
1140 Delinquent Tax	25	9,890	19,595	35,869	53,777
1900 Other Revenue From Local Source	30	466	533	50,000	50,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	138,130	145,709	150,984	150,984
July - December Estimate	50				75,492
2450 Recreational Vehicle Tax	55	1,790	2,019	2,133	2,133
July - December Estimate	56				1,067
2460 Commercial Vehicle Tax	57			5,959	5,959
July - December Estimate	58				2,980
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	1,476,113	1,611,854	1,608,693	551,627
EXPENDITURES					
3300 Community Service Operations	75	1,383,000	1,467,000	1,538,000	
TOTAL EXPENDITURES	175	1,383,000	1,467,000	1,538,000	1,538,000
July - December Estimate	180				263,100
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,801,100
UNENCUMBERED CASH BALANCE JUNE 30	190	93,113	144,854	70,693	~~~~~
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195	TAX REQUIRED (Line 185 minus Line 70)			1,249,473
	200	Delinquent Tax			62,474
	205	Amount of 2023 Tax to be Levied			1,311,947

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY		Code 86 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1		01	22,422	26,871	14,140	14,140
Cancellation of Prior Year Encumbrances		03				
REVENUES						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2020 \$		05	19,381			
2021 \$		10	347,360	15,881		
2022 \$		15		394,665	19,576	19,576
2023 \$		20			413,328	
1140 Delinquent Tax		25	2,716	5,615	10,907	16,352
1900 Other Revenue From Local Source		30	147	173	50,000	50,000
July - December Estimate		35				
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (Includes 16/20M Tax)		45	44,271	45,307	45,119	45,119
July - December Estimate		50				22,560
2450 Recreational Vehicle Tax		55	574	628	637	637
July - December Estimate		56				319
2460 Commerical Vehicle Tax		57			1,781	1,781
July - December Estimate		58				891
2800 In Lieu of Taxes IRBs/Rental Excise		60			0	0
July - December Estimate		65				0
RESOURCES AVAILABLE		70	436,871	489,140	555,488	171,375
EXPENDITURES						
3300 Community Service Operations		75	410,000	475,000	558,000	
TOTAL EXPENDITURES		175	410,000	475,000	558,000	558,000
July - December Estimate		180				60,700
TOTAL OPERATING EXPEND (18 MO)		185				618,700
UNENCUMBERED CASH BALANCE JUNE 30		190	26,871	14,140	-2,512	~~~~~
		195	TAX REQUIRED (Line 185 minus Line 70)			447,325
		200	Delinquent Tax			22,366
		205	Amount of 2023 Tax to be Levied			469,691

Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 373 will meet on the 13th day of September 2023 at 7:00 PM at 308 East 1st, Newton, KS 67114 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 McKinley Administrative Center 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.

	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)
OPERATING								
General	06	24,116,281	20.000	25,166,900	20.000	25,542,323	3,304,623	20.000
Supplemental General (LOB)	08	7,218,178	13.510	7,583,386	13.179	8,136,116	3,066,907	15.146
SPECIAL REVENUE								
Federal Funds	07	2,847,190		3,757,809		6,803,834		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	219,017		234,603		300,593		
Adult Supplemental Education	12	19,250		19,250		25,000		
At Risk (K-12)	13	4,677,401		5,460,312		6,217,725		
Bilingual Education	14	241,348		233,988		350,303		
Virtual Education	15	29,050		40,350		92,518		
Capital Outlay	16	2,655,470	7.983	2,488,032	8.000	5,137,981	1,619,966	8.000
Driver Training	18	3,516		4,503		36,602		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	1,951,730		2,129,174		2,390,590		
Professional Development	26	109,147		126,788		299,501		
Parent Education Program	28	164,045		184,086		292,142		
Summer School	29	10,632		5,289		41,912		
Special Education	30	5,890,927		5,717,521		6,485,512		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,602,394		1,642,190		1,838,016		
Gifts and Grants	35	143,828		351,043		1,455,038		
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	3,964,771		3,974,287		4,292,230		
Contingency Reserve	53	0		121,392				
Textbook & Student Material Revolving	55	288,625		124,971				
Activity Fund	56	230,000		552,877				
DEBT SERVICE								
Bond and Interest #1	62	4,305,156	11.869	4,307,900	11.805	5,361,749	1,984,050	9.798
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
COOPERATIVES¹								
Special Education	78	8,471,417		8,870,514		12,009,847		
TOTAL USD EXPENDITURES	100	69,159,373	53.362	73,097,165	52.984	87,109,532	9,975,546	52.944
Less: Transfers	105	12,373,413		14,532,467		12,764,689		
NET USD EXPENDITURES	110	56,785,960		58,564,698		74,344,843		
TOTAL USD TAXES LEVIED	115	9,148,735		9,273,725		9,975,546		

1. 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)
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	1,383,000	7.202	1,467,000	7.561	1,538,000	1,311,947	6.479
Rec Comm Emp Benefits & Spec Liab	86	410,000	2.107	475,000	2.299	558,000	469,691	2.320
TOTAL OTHER	120	1,793,000	9.309	1,942,000	9.860	2,096,000	1,781,638	8.799
TOTAL TAXES LEVIED	125	\$10,797,841		\$11,143,808		\$11,757,184		
Assessed Valuation - General Fund	128	\$158,537,932		\$154,423,887		\$165,231,170		
Assessed Valuation - All Other Funds	130	\$176,624,889		\$189,689,672		\$202,495,706		
Assessed Valuation - Capital Outlay	129	\$176,160,664		\$189,347,168		\$202,495,706		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	22,130,000		18,270,000		22,380,000		
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		588,165		
TOTAL USD DEBT	155	22,130,000		18,270,000		22,968,165		

*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 373 will meet on the 13th day of September 2023 at 7:00 PM at 308 East 1st, Newton, KS 67114 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 McKinley Administrative Center 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		20.000	18.680	\$3,304,623	20.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$2,468,105	13.179		\$3,066,907	15.146
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$1,506,569	8.000		\$1,619,966	8.000
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	\$2,210,573	11.805		\$1,984,050	9.798
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
Sub Total - All Other Funds	\$6,185,247	32.984	30.878	\$6,670,923	32.944

Board President _____ Clerk of the Board _____



Budget Certificate 2023-2024 School Year

I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 373 - Newton

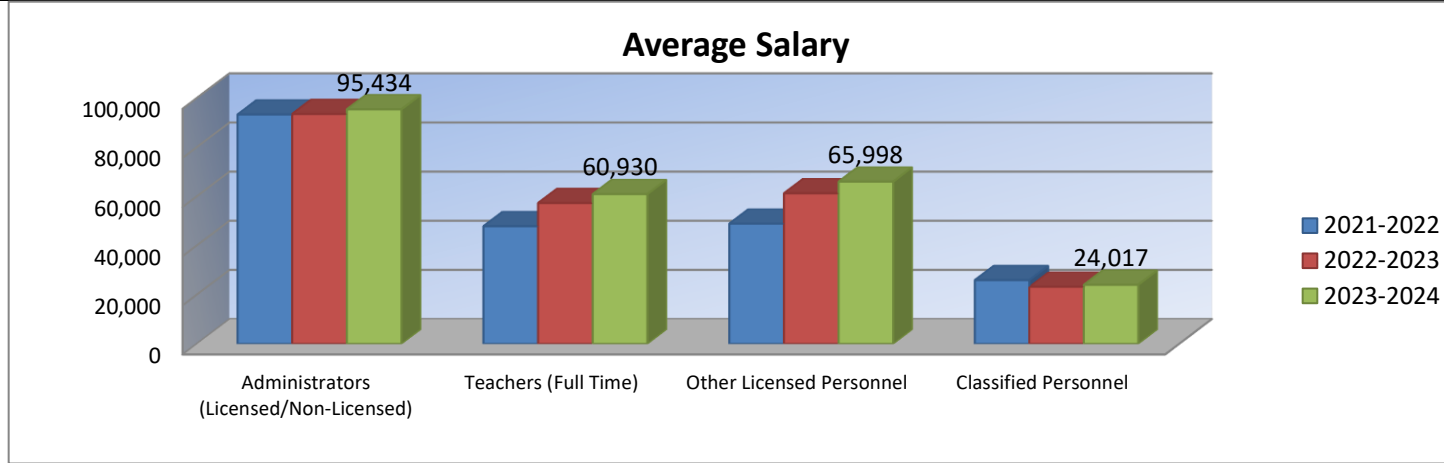
Superintendent:

Date:



Average Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	22.0	2,053,032	93,320	27.6	2,581,953	93,549	26.5	2,528,994	95,434
Teachers (Full Time)	260.0	12,441,547	47,852	256.0	14,669,312	57,302	230.0	14,013,852	60,930
Other Licensed Personnel	34.0	1,662,542	48,898	55.6	3,405,883	61,257	51.3	3,385,714	65,998
Classified Personnel	388.0	10,057,144	25,920	380.0	8,829,070	23,234	386.0	9,270,524	24,017
Substitutes/Temporary Help	~~~~~	389,402	~~~~~	~~~~~	990,614	~~~~~	~~~~~	850,614	~~~~~



DEFINITIONS

Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	13
Federal Funds	07	499,534	-228,713	-2,019,137
Supplemental General	08	335,820	324,688	106,430
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	120,000	100,000	200,000
Adult Supplemental Education	12	25,000	25,000	25,000
At Risk (K-12)	13	250,000	250,000	300,000
Bilingual Education	14	100,000	100,000	100,000
Virtual Education	15	35,000	35,000	40,350
Capital Outlay	16	1,377,602	1,175,854	1,821,124
Driver Training	18	44,621	41,105	36,602
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	491,795	635,709	484,290
Professional Development	26	117,337	121,516	236,751
Parent Education Program	28	32,784	28,967	54,082
Summer School	29	9,478	10,391	21,912
Special Education	30	624,239	577,862	812,811
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	254,075	142,688	306,267
Gifts/Grants	35	189,017	190,293	816,061
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	868,396	868,396	1,052,004
Text Book & Student Material	55	218,180	209,899	316,338
Activity Fund	56	278,205	303,205	282,739
Bond and Interest #1	62	4,905,321	5,348,567	5,948,221
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	1,520,665	2,076,749	1,686,450
USD TOTAL		12,297,069	12,337,176	12,628,308
Enrollment (FTE) ¹		3,070.1	3,021.7	3,043.8
Amount per Pupil ²		4,005	4,083	4,149
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	76,716	93,113	144,854
Recreation Commission Emp. Benefits	86	22,422	26,871	14,140
OTHER TOTAL		99,138	119,984	158,994

Fund 35: Includes private grants and grants from non-federal sources.

1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk and Virtual.

2. Amount per pupil excludes the following funds: Historical Museum, Public Library, Public Library Emp. Benefits, Recreation Commission and Recreation Commission Emp. Benefits.