

SHAWNEE MISSION  
SCHOOL DISTRICT

DISTRICT  
BUDGET  
2023-2024

USD 512

Johnson County

# Table of Contents

## 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 ESSER, Title I, II, III, 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 12 .....	Adult Supplementary Education – Unencumbered cash balance; Revenue (local) Adult Supplementary Education – 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 19 .....	Declining Enrollment – Revenue from property tax (tax appeal) and state aid. These amounts are sent to the state, and as a result, general fund budget authority is increased equal to the amount of the appeal and state aid.
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 33 .....	Cost of Living – Revenue from local property tax
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

## Table of Contents con't

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.
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 principle and interest
Code 67 .....	Special Assessment – Revenue (local, county, state) and expenditures for site improvements
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 Taxes Levied 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"><li>• 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.)</li><li>• 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.)</li><li>• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)</li></ul>

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
Page 9 .....	Mill Rates by Fund
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"><li>• 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.)</li><li>• 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.)</li><li>• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)</li></ul>

## 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.



# 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:** 512 - Shawnee Mission

**Superintendent:** 

**Date:** July 24, 2023





CERTIFICATE  
TO THE CLERK of Johnson County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 512

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		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2023 Tax to be Levied	
General <sup>1</sup>	72-5142	06	209,363,911	102,844,796	20.000 <sup>2</sup>
Federal Funds	12-1663	07	19,691,234		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	70,198,367	69,989,299	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,528,925		
Adult Supplemental Education	74-32,261	12	35,421		
At Risk (K-12)	72-5153	13	40,616,998		
Bilingual Education	72-3613	14	3,297,606		
Virtual Education	72-3715	15	97,196		
Capital Outlay	72-53, 113	16	60,428,310	44,234,625	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	203,909		
Food Service	72-5164	24	15,424,884		
Professional Development	72-2552	26	243,424		
Parent Education Program	72-4165	28	732,063		
Summer School	72-3238	29	609,112		
Special Education	72-3422	30	61,298,238		
Cost of Living <sup>4</sup>	72-5159	33	14,197,924	12,871,142	
Career and Postsecondary Education	72-5162	34	7,154,045		
Gifts and Grants	72-1142	35	1,274,005		
Special Liability Expense Fund	72-1179	42	1,365,728	824,358	
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	31,253,787		
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	40,776,270	40,912,413	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	925,000	872,368	
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% 1/27/2015 authorizing 33.00% expires 9999  
Date the Board adopted resolution \_\_\_\_\_ authorizing 0.00% expires \_\_\_\_\_

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 8/3/2006

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

TABLE OF CONTENTS		2023-2024 Adopted Budget			
		Code 01 Line	1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	580,716,357	272,549,001	
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	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

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

Assisted by:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_ Board President

\_\_\_\_\_ County Clerk

\_\_\_\_\_ Clerk of the Board

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

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

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

**Computation of Delinquency**

2021 Delinquent Tax Percentage 0.982 %

Rate Used in  
this Budget for  
2023-2024 3.834 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 1/25/2016 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 \_\_\_\_\_ authorizing \_\_\_\_\_ 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	1	2	3	4	Fiscal Year 2023-2024					
		Actual 2022 Tax Levy	Less 0.834 Allowance for Delinquency	Less 2022 Tax Received in 2022-23	Less Tax Refunded in 2022-23	5	6	7	8	9	10
						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	59,512,552	496,335	53,814,551	4,027,743	1,173,923	5,228,852	23,561	107,987	69,989,299	60,890,690
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	40,116,039	334,568	36,384,195	2,612,912	784,364	3,203,919	14,437	66,168	44,234,625	38,484,124
Special Assessment	25	793,059	6,614	717,159	53,676	15,610	90,614	408	1,871	872,368	758,960
Spec Liability Expense	30	1,117,156	9,317	1,010,249	75,617	21,973	91,305	411	1,885	824,358	717,191
Bond and Interest #1	40	37,171,368	310,009	33,613,102	2,515,851	732,406	2,972,416	13,393	61,388	40,912,413	35,593,799
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	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
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	8,070,144	67,305	7,297,453	546,171	159,215	753,124	3,393	15,554	12,871,142	11,197,894
TOTAL	80	146,780,318	1,224,148	132,836,709	9,831,970	2,887,491	12,340,230	55,603	254,853	169,704,205	147,642,658

Adult Education Computation	<u>\$5,503,703,628</u> Assessed Valuation	<b>x</b>	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$5,529,328,187</u> Assessed Valuation	<b>x</b>	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$44,234,625</u> Taxes to be Levied
Tax Collection Ratio for 2022	<u>90.500</u> %				

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

Bond Elections		1	2	3	4	5	6	7	8	9	10	11	12
	Purpose of Debt	(NEW) Date of Election	Date of Issue	(NEW) Date Refunded/ Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2023	Date Due		Due in 2023-2024		Due July-Dec. 2024	
prior to July 1, 2015	2015A - Construction & Refunding 2005B	1/27/2015	6/17/2015		2-5%	118,625,000	27,680,000	10/1 & 4/1	10/1/2023	925,588	0	462,794	0
	2016B - Construction & Refunding 2007A	1/27/2015	10/13/2016		2-5%	152,385,000	128,870,000	10/1 & 4/1	10/1/2023	4,997,075	4,860,000	2,441,788	5,055,000
			</										

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE & CERTIFICATE OF PARTICIPATION

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2023	Payments Due in 2023-2024	Payments due July - Dec 2024
MacBooks & iMacs	2/25/2022	48	0.00%	13,848,677	0	13,848,677	6,924,338	3,462,169	0
MacBooks	2/25/2023	36	0.00%	4,721,991	0	4,721,991	3,541,493	1,180,498	0
iPads	2/25/2023	24	0.00%	7,214,075	0	7,214,075	4,809,383	2,404,692	0
TOTAL				\$25,784,743	\$0	\$25,784,743	\$15,275,214	\$7,047,359	\$0

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	2,464	0	0
Cancellation of Prior Year Encumbrances	03	0		
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	74,080	63,768	0
1320 Other School District/Govt Sources (in-state)	40	0	0	0
1330 Other School District/Govt Sources	45	0	0	0
1410 Transportation Fees (reimbursement)	47	0	0	
1700 Student Activities (reimbursement)	50	0	0	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	0	0	
1980 Reimbursements	60	1,860,971	1,999,049	
1985 State Aid Reimbursements	65	0	89,884	
1990 Miscellaneous	67	0	0	
3000 State Sources				
3110 State Foundation Aid	95	161,249,884	168,518,279	184,127,149
3130 Mineral Production Tax	115	0	0	0
3205 Special Education Aid	120	23,214,671	24,543,704	25,236,762
4000 Federal Sources				
4820 Impact Aid PL 382	145	0		
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>186,402,070</b>	<b>195,214,684</b>	<b>209,363,911</b>
Total Expenditures & Transfers	175	186,402,070	195,214,684	209,363,911
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

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

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	76,557,846	79,376,373	82,289,800
120 Non-Certified	215	1,665,823	677,751	821,455
200 Employee Benefits				
210 Insurance (employee)	220	9,787,429	9,143,872	10,022,448
220 Social Security	225	5,959,540	5,683,455	5,775,247
290 Other	230	134,554	142,967	138,242
300 Purchased Professional & Tech Serv	235	118,607	66,836	65,950
400 Purchased Property Services	237	5,376	9,127	11,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	0	0	0
562 Tuition/Other Out-of-State LEA's	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	334,249	342,489	420,455

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	1,222,845	1,066,431	1,174,417
644 Textbooks	265	2,165	685	3,600
650 Supplies (technology related)	267	208,077	214,144	269,800
680 Miscellaneous Supplies	270	23,927	24,351	28,200
700 Property (equipment & furnishings)	275	2,045	820	1,400
800 Other	280	7,160	4,999	11,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	4,792,353	4,988,127	5,662,483
120 Non-Certified	290	572,121	628,602	737,180
200 Employee Benefits				
210 Insurance (employee)	295	779,631	813,694	926,089
220 Social Security	300	413,439	405,366	459,011
290 Other	305	23,164	10,913	11,452
300 Purchased Professional & Tech Serv	310	2,660	3,022	3,300
400 Purchased Property Services	313	899	0	2,000
500 Other Purchased Services	315	1,262	7,724	9,693
600 Supplies	320	61,074	55,765	79,562
700 Property (equipment & furnishings)	325	0	0	0
800 Other	330	245	50	650
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	6,269,295	6,451,808	4,797,297
120 Non-Certified	340	455,499	515,882	495,538
200 Employee Benefits				
210 Insurance (employee)	345	763,020	803,168	559,617
220 Social Security	350	497,624	516,550	377,969
290 Other	355	6,895	7,140	4,943
300 Purchased Professional & Tech Serv	360	22,884	23,626	39,900
400 Purchased Property Services	363	0	398	500
500 Other Purchased Services	365	17,076	32,005	11,275
600 Supplies				
640 Books (not textbooks) & Periodicals	370	203,623	239,913	247,771
650 Technology Supplies	375	10,375	84,742	10,779
680 Miscellaneous Supplies	380	156,220	139,413	135,692
700 Property (equipment & furnishings)	385	0	0	0
800 Other	390	24,300	23,918	500
2300 General Administration				
100 Salaries				
110 Certified	395	882,665	930,321	944,286
120 Non-Certified	400	341,736	345,816	269,962
200 Employee Benefits				
210 Insurance (employee)	405	63,110	53,591	47,640
220 Social Security	410	89,690	87,865	118,038
290 Other	415	406,460	382,473	389,044
300 Purchased Professional & Tech Serv	420	101,411	101,007	72,264
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	262	262	1,300
590 Other	440	16,162	18,946	22,280
600 Supplies	445	26,649	25,689	31,350
700 Property (equipment & furnishings)	450	0	0	0
800 Other	455	24,145	25,899	27,715



GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460	7,512,680	7,570,766	8,409,048
120 Non-Certified	465	3,516,016	3,550,379	4,068,339
200 Employee Benefits				
210 Insurance (employee)	470	1,367,978	1,382,246	1,508,790
220 Social Security	475	813,150	821,915	892,455
290 Other	480	12,856	13,711	20,686
300 Purchased Professional & Tech Serv	485	0	0	0
400 Purchased Property Services	490	1,327	1,113	2,100
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	10,413	9,288	11,955
590 Other	500	16,433	15,881	19,100
600 Supplies	505	231,393	220,093	246,239
700 Property (equipment & furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	650,527	507,525	507,459
120 Non-Certified	735	5,509,226	5,742,234	6,383,492
200 Employee Benefits				
210 Insurance	740	697,198	742,014	814,704
220 Social Security	745	454,642	465,711	502,396
290 Other	750	129,649	124,947	123,569
300 Purchased Professional & Tech Serv	755	28,920	27,032	28,000
400 Purchased Property Services	760	0	0	700
500 Other Purchased Services	765	1,423	2,361	9,600
600 Supplies	770	216,456	265,260	443,250
700 Property (equipment & furnishings)	775	0	0	0
800 Other	780	28,373	56,769	57,435
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	5,817,881	3,042,863	5,944,085
200 Employee Benefits				
210 Insurance (employee)	525	1,392,645	1,293,804	2,017,002
220 Social Security	530	606,504	563,669	750,332
290 Other	535	34,706	36,573	37,353
300 Purchased Professional & Tech Serv	540	430,905	1,573,254	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622	0	0	0
200 Employee Benefits				
210 Insurance (employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Tech Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (equipment & furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	5,588,738	5,800,031	6,391,943
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	385,738	392,749	500,000
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional & Tech Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708	28,285	30,798	31,543
200 Employee Benefits				
210 Insurance	710	4,494	4,754	4,824
220 Social Security	712	2,143	2,345	2,255
290 Other	714	26	29	30
300 Purchased Professional & Tech Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	644	620	2,650
600 Supplies	722	72	549	350
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 Non-Certified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Tech Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (equipment & furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 Transfers				
932 Adult Education	795	0	0	0
934 Adult Supplemental Education	800	0	0	0
936 Bilingual Education	805	0	596,908	1,682,315
937 Virtual Education	807	0	0	0
938 Capital Outlay	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	0	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	23,214,671	24,639,449	25,236,762
954 Career & Postsecondary Education	850	0		0
960 Special Reserve Fund	853	0		0
963 Special Liability Expense Fund	855	0		0
972 Contingency Reserve	885	0		0
974 Textbook & Student Materials Revolving Fund	889	0		0
976 Preschool-Aged At-Risk	891	0		0
978 At Risk (K-12)	893	14,640,366	21,239,049	25,183,056
TOTAL EXPENDITURES*	~~~	186,402,070	195,214,684	209,363,911

\*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	-108,419	-359,908	-786,352
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	3,497,671	3,105,000	3,134,353
4593 Title II	15	957,306	559,000	671,841
4602 Title IV	22	170,000	41,946	325,555
4601 Title III (English Language Acquisition)	60	0	0	0
4595 ESSER I (CARES Act)	67	0	4,369	0
4605 ESSER II (CRRSA)	68	9,542,000	1,022,463	0
4606 ESSER III (ARP)	70	0	7,794,000	16,089,874
4599 Other	75	855,281	375,701	255,963
<b>RESOURCES AVAILABLE</b>	170	14,913,839	12,542,571	19,691,234
<b>TOTAL EXPENDITURES</b>	175	15,273,747	13,328,923	19,691,234
UNENCUMBERED CASH BALANCE JUNE 30	190	-359,908	-786,352	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	6,924,240	7,037,555	12,338,968
120 NonCertified	215	598,952	448,984	528,456
200 Employee Benefits				
210 Insurance (Employee)	220	543,071	494,556	526,128
220 Social Security	225	402,899	392,753	698,502
290 Other	230	7,270	7,196	9,132
300 Purchased Professional & Technical Serv	235	345,660	56,810	7,450
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	43,033	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	117,308	118,054	118,367
600 Supplies				
610 General Supplemental (Teaching)	260	1,609,856	549,446	1,393,480
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	142,823	280,095	412,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	4,269	0	250,050
800 Other	280	0	0	0

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				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	736,331	736,961	181,700
120 NonCertified	290	13,714	13,731	13,939
200 Employee Benefits				
210 Insurance (Employee)	295	40,737	96,605	22,051
220 Social Security	300	32,235	56,396	13,143
290 Other	305	396	693	172
300 Purchased Professional & Technical Serv	310	870,873	304,926	275,707
400 Purchased Property Services	313	0	5,088	5,781
500 Other Purchased Services	315	32,954	85,434	94,372
600 Supplies	320	118,662	134,111	196,040
700 Property (Equipment & Furnishings)	325	2,770	16,140	6,500
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,676,447	1,770,128	1,468,467
120 NonCertified	340	30,348	30,468	33,490
200 Employee Benefits				
210 Insurance (Employee)	345	160,847	177,279	129,048
220 Social Security	350	120,561	125,846	99,536
290 Other	355	45,093	8,203	13,341
300 Purchased Professional & Technical Serv	360	114,600	90,800	115,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	194,771	17,079	110,246
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	61,274	53,622	40,000
680 Miscellaneous Supplies	380	73,397	52,427	199,631
700 Property (Equipment & Furnishings)	385	1,531	0	25,000
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	28,100	30,410	32,490
200 Employee Benefits				
210 Insurance (Employee)	405	4,455	4,752	4,824
220 Social Security	410	1,722	1,882	2,323
290 Other	415	21	23	30
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 NonCertified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0

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				
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 NonCertified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	0
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	184,558
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	156,437	130,470	131,312
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0

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				
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	16,090	0	10,000
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4500 New Building Acquisition & Construction	865	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	870	0	0	0
200 Fringe Benefits				
210 Insurance	875	0	0	0
220 Social Security	880	0	0	0
290 Other	885	0	0	0
400 Outside Contractors	890	0	0	0
4900 Other	900	0	0	0
TOTAL EXPENDITURES*	~~~	15,273,747	13,328,923	19,691,234

\*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	6,109,183	7,969,206	4,773,410
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	10	1,397,693		
2021 \$	15	56,151,051	950,893	
2022 \$	20		53,814,551	1,173,923
1140 Delinquent Tax	25	373,874	0	248,291
1410 Transportation Fees	47	0	0	
1980 Reimbursements	60	0	0	
1990 Miscellaneous	65	0	0	0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	5,528,211	5,451,900	5,228,852
2450 Recreational Vehicle Tax	75	22,744	22,051	23,561
2460 Commercial Vehicle Tax	77	106,017	122,967	107,987
2800 In Lieu of Taxes IRBs/Rental Excise	85	122,292	162,576	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	0	0	0
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	69,811,065	68,494,144	11,556,024
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	61,841,859	63,720,734	70,198,367
<b>TAX REQUIRED (175 minus 170)</b>	195			58,642,343
<b>PERCENT OF COLLECTION</b>	196			87.000 %
<b>TOTAL 2023 TAX REQUIRED (195+196)</b>	197			67,404,992
<b>Delinquent Tax</b>	200			2,584,307
<b>AMOUNT OF 2023 TAX TO BE LEVIED (Line 197 + Line 200)</b>	205			69,989,299
UNENCUMBERED CASH BALANCE JUNE 30	207	7,969,206	4,773,410	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	5,126,661	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	81,771	76,970	93,748
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0



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				
590 Other	255	493,984	584,298	705,082
600 Supplies				
610 General Supplemental (Teaching)	260	49,825	72,259	63,600
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	127,909	334,567	314,708
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 Non-Certified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	15,895	5,828	17,000
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	2,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	20,396	0	31,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	810	2,448	2,000
600 Supplies	445	4,685	2,636	5,000
700 Property (Equipment & Furnishings)	450	0	0	0

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	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 Non-Certified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	126,072	132,806	149,732
120 NonCertified	735	6,209	10,620	25,000
200 Employee Benefits				
210 Insurance	740	0	0	0
220 Social Security	745	319	804	1,913
290 Other	750	4	10	25
300 Purchased Professional & Technical Serv	755	449,234	452,258	487,655
400 Purchased Property Services	760	583,081	613,582	596,000
500 Other Purchased Services	765	1,296,157	1,919,020	2,113,177
600 Supplies	770	205,241	202,202	234,878
700 Property (Equipment & Furnishings)	775	0	0	0
800 Other	780	0	8,294	2,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	12,611	1,817	16,000
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	962	141	1,224
290 Other	535	12	489	16
300 Purchased Professional & Technical Serv	540	349,746	389,450	388,625
400 Purchased Property Services				
411 Water/Sewer	545	316,767	347,699	330,700
420 Cleaning	550	292,913	271,444	300,000
430 Repairs & Maintenance	555	172,324	177,166	155,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	139,843	98,555	130,000
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	4,594	1,989	2,700
600 Supplies				
610 General Supplies	585	1,192,359	1,440,230	1,308,311
620 Energy				
621 Heating	590	1,069,423	836,585	1,042,950
622 Electricity	595	6,486,875	6,787,658	7,234,846
626 Motor Fuel (not school bus)	600	174,805	214,049	175,000
629 Other	605	75	0	0

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				
680 Miscellaneous Supplies	610	6,098	6,986	7,500
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Technical Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (Equipment & Furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	0	0	0
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	0	0	0
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0

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				
300 Purchased Professional & Technical Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	712	0	0	0
290 Other	714	0	0	0
300 Purchased Professional & Technical Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 NonCertified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Technical Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	2,706,344	2,164,264	1,615,291
937 Virtual Education	810	106,421	92,028	97,196
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	181,050	186,514	218,424
948 Parent Education Program	835	199,285	223,365	283,963
949 Summer School	837	0	0	0
950 Special Education	840	22,075,833	26,368,997	24,923,002
954 Career and Postsecondary Education	850	6,057,362	6,588,109	6,964,179
960 Special Reserve	853	737,862	1,237,823	1,066,500
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	3,550,000	4,700,000	3,000,000
976 Preschool-Aged At-Risk	885	743,155	730,980	907,135
978 At Risk (K-12)	890	6,676,887	6,435,794	15,185,287
TOTAL EXPENDITURES & TRANSFERS*	~~~	61,841,859	63,720,734	70,198,367

\*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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	352,265	367,547	373,000
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt	25	0	0	0
Sources (in-state)		0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	183,421	236,687	248,790
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	743,155	730,980	907,135
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,278,841</b>	<b>1,335,214</b>	<b>1,528,925</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,278,841</b>	<b>1,335,214</b>	<b>1,528,925</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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	759,199	826,178	890,987
120 NonCertified	215	226,128	233,384	273,957
200 Employee Benefits				
210 Insurance (Employee)	220	181,029	165,162	241,059
220 Social Security	225	72,151	78,552	83,294
290 Other	230	884	1,270	1,089
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	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				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	900	1,097	1,250
120 NonCertified	335	0	65	250
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	5	39
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	278	5,000
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	480	2,817	5,500
600 Supplies				
640 Books (not textbooks) & Periodicals	365	312	2,301	500
650 Technology Supplies	370	579	149	1,000
680 Miscellaneous Supplies	375	37,179	23,956	25,000
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	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				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	1,278,841	1,335,214	1,528,925

\*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	35,421	35,421	35,421
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25	0	0	0
1990 Miscellaneous	35	0	0	0
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	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>35,421</b>	<b>35,421</b>	<b>35,421</b>
TOTAL EXPENDITURES & TRANSFERS	175	0	0	35,421
UNENCUMBERED CASH BALANCE JUNE 30	190	35,421	35,421	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	0	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition	240	0	0	0
590 Other	245	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	250	0	0	0
640 Books (not textbooks) & Periodicals	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	35,421
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0



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				
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	425	0	0	0
120 NonCertified	430	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	435	0	0	0
220 Social Security	440	0	0	0
290 Other	445	0	0	0
300 Purchased Professional & Technical Serv	450	0	0	0
500 Other Purchased Services	455	0	0	0
600 Supplies	460	0	0	0
700 Property (Equipment & Furnishings)	465	0	0	0
800 Other	470	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	475	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	480	0	0	0
220 Social Security	485	0	0	0
290 Other	490	0	0	0
300 Purchased Professional & Technical Serv	495	0	0	0
400 Purchased Property Services	500	0	0	0
500 Other Purchased Services	505	0	0	0
600 Supplies				
610 General Supplies	510	0	0	0
620 Energy				
621 Heating	515	0	0	0
622 Electricity	520	0	0	0
626 Motor Fuel (not school bus)	525	0	0	0
629 Other	530	0	0	0
680 Miscellaneous Supplies	535	0	0	0
700 Property (Equipment & Furnishings)	540	0	0	0
800 Other	545	0	0	0
TOTAL EXPENDITURES*	~~~	0	0	35,421

\*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	0	0	248,655
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt	25	0	0	0
Sources (in-state)				
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	0	0
5000 OTHER				
5206 Transfer From General	135	14,640,366	21,239,049	25,183,056
5208 Transfer From Supplemental General	140	6,676,887	6,435,794	15,185,287
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>21,317,253</b>	<b>27,674,843</b>	<b>40,616,998</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>21,317,253</b>	<b>27,426,188</b>	<b>40,616,998</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	248,655	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	12,681,570	16,955,025	19,343,530
120 NonCertified	215	369,281	1,314,604	1,751,080
200 Employee Benefits				
210 Insurance (Employee)	220	1,838,386	2,735,744	2,806,603
220 Social Security	225	988,504	1,381,736	1,582,732
290 Other	230	12,671	20,396	23,364
300 Purchased Professional & Technical Serv	235	12,165	106	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	16,479	15,589	1,550
600 Supplies				
610 General Supplemental (Teaching)	255	348,707	262,590	537,950
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	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				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	1,995,901	1,990,290	2,736,643
120 NonCertified	285	141,202	144,826	128,724
200 Employee Benefits				
210 Insurance (Employee)	290	338,051	342,950	432,461
220 Social Security	295	237,202	239,803	276,374
290 Other	300	2,910	2,941	3,614
300 Purchased Professional & Technical Serv	305	161,735	174,561	191,320
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	2,423	3,979	2,000
600 Supplies	315	55,599	57,658	77,725
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	1,425	225	1,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	50,000	51,000	2,542,075
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	3,715	3,682	318,787
220 Social Security	345	3,918	3,985	181,758
290 Other	350	48	49	2,377
300 Purchased Professional & Technical Serv	355	0	157	950
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	300	0
600 Supplies				
640 Books (not textbooks) & Periodicals	365	1,204	937	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	179	1,748	3,100
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	783,072	831,807	654,550
120 NonCertified	395	51,048	51,558	58,408
200 Employee Benefits				
210 Insurance (Employee)	400	86,969	88,738	86,280
220 Social Security	405	63,781	67,615	50,977
290 Other	410	783	831	667
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	232	709	400
600 Supplies	425	2,626	2,552	2,050
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	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				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	175,235	187,255	197,475
200 Employee Benefits				
210 Insurance (Employee)	445	26,664	25,157	36,792
220 Social Security	450	13,333	13,959	14,119
290 Other	455	167	175	185
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	18,865	10,624	12,330
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	418	193	810
622 Electricity	505	109,743	105,759	116,210
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
626 Motor Fuel	590	0	0	0
800 Other	533	721,042	334,375	454,200
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	5,985,828
TOTAL EXPENDITURES*	~~~	21,317,253	27,426,188	40,616,998

\*Goes to Budget Line 175.

	Code 14 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>BILINGUAL EDUCATION</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35	0	0	0
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	596,908	1,682,315
5208 Transfer From Supplemental General	50	2,706,344	2,164,264	1,615,291
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>2,706,344</b>	<b>2,761,172</b>	<b>3,297,606</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>2,706,344</b>	<b>2,761,172</b>	<b>3,297,606</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

	Code 14 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>BILINGUAL EDUCATION</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	1,456,684	1,704,450	2,093,590
120 NonCertified	215	549,327	397,236	434,036
200 Employee Benefits				
210 Insurance (Employee)	220	401,538	356,296	411,405
220 Social Security	225	148,935	156,299	180,299
290 Other	230	6,247	5,004	7,358
300 Purchased Professional & Technical Serv	235	11,523	21,584	22,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
564 Payment to Bilingual Education Coop	250	0	0	0
590 Other	255	303	840	3,000
600 Supplies				
610 General Supplemental (Teaching)	260	21,727	5,457	25,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	85,022	88,309	94,736
200 Employee Benefits				
210 Insurance (Employee)	295	18,630	19,008	19,320

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	300	6,330	6,608	6,773
290 Other	305	78	81	89
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	540	0	0	0
120 NonCertified	545	0	0	0
200 Employee Benefits				
210 Insurance	550	0	0	0
220 Social Security	555	0	0	0
290 Other	560	0	0	0
300 Purchased Professional & Technical Serv	565	0	0	0
400 Purchased Property Services	570	0	0	0
500 Other Purchased Services	575	0	0	0
600 Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445	0	0	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				
200 Employee Benefits				
210 Insurance (Employee)	450	0	0	0
220 Social Security	455	0	0	0
290 Other	460	0	0	0
300 Purchased Professional & Technical Serv	465	0	0	0
400 Purchased Property Services				
411 Water/Sewer	470	0	0	0
420 Cleaning	475	0	0	0
430 Repairs & Maintenance	480	0	0	0
440 Rentals	485	0	0	0
490 Other	490	0	0	0
500 Other Purchased Services	495	0	0	0
600 Supplies				
610 General Supplies	500	0	0	0
620 Energy				
621 Heating	505	0	0	0
622 Electricity	510	0	0	0
626 Motor Fuel (not school bus)	515	0	0	0
629 Other	520	0	0	0
680 Miscellaneous Supplies	525	0	0	0
700 Property (Equipment & Furnishings)	530	0	0	0
800 Other	535	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	536	0	0	0
200 Employee Benefits	537	0	0	0
800 Other	538	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	2,706,344	2,761,172	3,297,606

\*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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	106,421	92,028	97,196
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>106,421</b>	<b>92,028</b>	<b>97,196</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>106,421</b>	<b>92,028</b>	<b>97,196</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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	25,234	12,734	13,213
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	5,506	0	0
220 Social Security	225	1,912	975	945
290 Other	230	23	12	12
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Virtual Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	61,895	63,914	68,377
120 NonCertified	285	0	0	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				
200 Employee Benefits				
210 Insurance (Employee)	290	7,090	9,504	9,696
220 Social Security	295	4,703	4,830	4,889
290 Other	300	58	59	64
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	0	0	0
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	0
220 Social Security	460	0	0	0
290 Other	465	0	0	0
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 NonCertified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0

VIRTUAL EDUCATION	Code 15 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	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not school bus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	106,421	92,028	97,196

\*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 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	16,953,384	14,024,522	17,112,930	17,112,930
Cancellation of Prior Year Encumbrances	03	0	0		
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	806,293			
2021 \$	10	32,894,900	601,390		
2022 \$	15		36,384,195	784,364	784,364
2023 \$	20			38,484,124	44,234,625
1140 Delinquent Tax	25	202,926	0	167,368	250,926
1510 Interest on Idle Funds	30	0	151,873	100,000	100,000
July - December Estimate	35				50,000
1900 Other Revenue From Local Source	40	568,821	3,971,709	5,495,000	5,495,000
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,041,339	3,049,031	3,203,919	3,203,919
July - December Estimate	60				1,601,960
2450 Recreational Vehicle Tax	65	12,524	12,320	14,437	14,437
July - December Estimate	66				7,219
2460 Commercial Vehicle Tax	67	58,238	70,007	66,168	66,168
July - December Estimate	68				33,084
2600 Other County Revenue	70	0	89,064	0	0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80	67,509	0	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	0	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	0	0	0	0
July - December Estimate	95				0
4590 Other Federal Aid	97	0	0	0	0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>54,605,934</b>	<b>58,354,111</b>	<b>65,428,310</b>	<b>72,954,632</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>40,581,412</b>	<b>41,241,181</b>	<b>60,428,310</b>	<b>60,428,310</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	12,526,322
<b>TOTAL OPERATION EXPENDITURE (18 MO)</b>	<b>185</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>72,954,632</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	14,024,522	17,112,930	5,000,000	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	483,022	450,072	900,115
650 Supplies - Technology Software	207	96,606	106,449	95,000
700 Property (Equipment & Furnishings)	210	3,669,565	8,454,244	1,921,966
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	0	0	0
700 Property (Equipment & Furnishings)	215	10,209	36,120	54,190
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	146,981	151,677	150,000
700 Property (Equipment & Furnishings)	220	9,904	537,277	40,000
2300 General Administration				
650 Supplies - Technology Software	223	0	0	0
700 Property (Equipment & Furnishings)	225	1,710	0	15,000
2400 School Administration				
650 Supplies - Technology Software	227	0	0	0
700 Property (Equipment & Furnishings)	230	0	0	0
2500 Central Services				
100 Salaries				
120 NonCertified	236	109,899	102,507	118,207
200 Employee Benefits				
210 Insurance (Employee)	237	17,534	18,708	19,296
220 Social Security	238	8,183	7,523	8,452
290 Other	239	101	92	111
650 Supplies - Technology Software	233	338,259	333,252	406,500
700 Property (Equipment & Furnishings)	235	2,249,270	2,829,578	1,970,325
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	5,972,338	8,029,163	8,897,237
200 Employee Benefits				
210 Insurance (Employee)	315	465,376	456,123	633,264
220 Social Security	320	278,749	267,554	315,478
290 Other	325	20,404	19,832	23,091
300 Purchased Professional & Technical Serv	330	0	0	0
400 Purchased Property Services				
420 Cleaning	335	0	0	0
430 Repairs & Maintenance	340	0	0	0
440 Rentals	345	0	100,252	795,000
460 Repair of Buildings	350	0	0	5,000,000
490 Other	355	0	704,223	5,000,000
500 Other Purchased Services	360	0	0	375,000
600 Supplies				
610 General Supplies	363	1,126	0	1,000,000
650 Supplies - Technology Software	365	0	0	0
700 Property (Equipment & Furnishings)	240	356,790	0	810,000
2700 Transportation				
650 Supplies - Technology Software	370	0	0	0
700 Property (Equipment & Buses)	243	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375	0	0	0
200 Employee Benefits				
210 Insurance	380	0	0	0
220 Social Security	385	0	0	0
290 Other	390	0	0	0
300 Purchased Professional & Technical Serv	395	0	0	0
400 Purchased Property Services	400	0	0	0
500 Other Purchased Services	405	0	0	0
600 Supplies	410	0	0	0
650 Supplies - Technology Software	415	0	0	0
700 Property (Equipment & Furnishinas)	420	0	0	0

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	425	0	0	0
2900 Other Support Services				
650 Supplies - Technology Software	430	0	0	0
700 Property (Equipment & Furnishings)	250	0	0	0
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255	0	0	0
4200 Land Improvement	260	0	0	0
4300 Architectural & Engineering Services	265	0	0	0
4500 New Building Acquisition & Construction	275	0	0	0
4600 Site Improvement	280	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	0	0	0
200 Fringe Benefits				
210 Insurance	287	0	0	0
220 Social Security	288	0	0	0
290 Other	289	0	0	0
400 Outside Contractors	290	8,370,203	11,589,176	455,000
4900 Other	291	0	0	24,377,719
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	156,500	0	0
890 Commission & Postage	300	0	0	0
831 Principal	305	17,818,683	7,047,359	7,047,359
TOTAL EXPENDITURES*	~~~	40,581,412	41,241,181	60,428,310

\*Goes to Budget Line 175.

DECLINING ENROLLMENT FUND	Code 19 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	463,175	463,331	453,331
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	05	156		
2021 \$	10	0		
1140 Delinquent Tax	25	0	-10,000	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	0	0	
2450 Recreational Vehicle Tax	55	0	0	
2460 Commercial Vehicle Tax	57	0	0	
2800 In Lieu of Taxes IRBs/Rental Excise	60	0	0	
<b>RESOURCES AVAILABLE</b>	70	463,331	453,331	
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	463,331	453,331	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~
	200	Delinquent Tax		~~~~~
	205	Amount of 2023 Tax to be Levied		~~~~~

Note: KSA 72-5160 removes authority to levy taxes effective July 1, 2018.

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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	650,019	725,214	725,764
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05	158,760	177,107	145,100
1510 Interest on Idle Funds	10	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	0	0	0
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	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>808,779</b>	<b>902,321</b>	<b>870,864</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>83,565</b>	<b>176,557</b>	<b>203,909</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	725,214	725,764	666,955

EXTRAORDINARY SCHOOL PROGRAM	Code 22 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	61,210	72,443	94,500
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	4,643	5,505	7,076
290 Other	230	57	67	93
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/LEA's Out of State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	260	34	79	1,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	77,125	84,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Supplies (Technology Related)	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	16,015	19,856	16,000
120 NonCertified	455	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	460	409	0	0
220 Social Security	465	1,183	1,464	1,224
290 Other	470	14	18	16
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	0	0	0
600 Supplies	485	0	0	0
700 Property (Equipment & Furnishings)	490	0	0	0
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	595	0	0	0
120 NonCertified	600	0	0	0
200 Employee Benefits				
210 Insurance	605	0	0	0
220 Social Security	610	0	0	0
290 Other	615	0	0	0
300 Purchased Professional & Technical Serv	620	0	0	0
400 Purchased Property Services	625	0	0	0
500 Other Purchased Services	630	0	0	0
600 Supplies	635	0	0	0
700 Property (Equipment & Furnishings)	640	0	0	0
800 Other	645	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	



EXTRAORDINARY SCHOOL PROGRAM	Code 22 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)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Serv				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0
440 Rentals	540	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	0	0	0
626 Motor Fuel (not school bus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	83,565	176,557	203,909

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
<b>FOOD SERVICE</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	2,125,842	7,111,372	8,774,542
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	1,970	226,454	150,000
1600 Food Service				
1611 Student Sales (Lunch)	15	662,505	3,705,964	3,814,710
1612 Student Sales (Breakfast)	25	0	244,862	244,248
1613 Student Sales (Spec Milk)	35	0	0	0
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	0	1,039,568	993,833
1990 Miscellaneous	55	19,392	5,727	0
3000 STATE SOURCES				
3203 School Food Assistance	65	129,424	128,797	99,304
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	15,508,958	8,234,311	8,074,063
4590 Other Federal Aid	80	913,206	693,719	0
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	~~~~~
<b>RESOURCES AVAILABLE</b>	170	19,361,297	21,390,774	22,150,700
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	12,249,925	12,616,232	15,424,884
UNENCUMBERED CASH BALANCE JUNE 30	190	7,111,372	8,774,542	6,725,816

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

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
<b>FOOD SERVICE</b>				
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	215	0	0	0
220 Social Security	220	0	0	0
290 Other	225	0	0	0
400 Purchased Property Services				
411 Water/Sewer	230	0	0	0
490 Other	235	0	0	0
500 Other Purchased Services	240	0	0	0
600 Supplies				
610 General Supplies	245	0	0	0
620 Energy				
621 Heating	250	0	0	0
622 Electricity	255	668,464	527,463	650,000
626 Motor Fuel (not school bus)	260	0	0	0
629 Other	265	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	280	0	0	0
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	3,530,331	3,259,391	3,996,188
200 Employee Benefits				
210 Insurance	295	1,223,361	1,107,874	1,360,332
220 Social Security	300	255,090	238,595	285,728
290 Other	305	3,124	2,924	3,736
500 Other Purchased Services				
520 Insurance	310	0	0	0
570 Food Service Management	315	0	0	0
590 Other Purchased Services	320	23,276	30,270	34,000
600 Supplies				
630 Food & Milk	325	6,167,598	7,184,735	8,780,400
680 Miscellaneous Supplies	330	82,326	113,680	181,500
700 Property (Equipment & Furnishings)	335	275,412	129,513	110,000
800 Other	340	20,943	21,787	23,000
TOTAL EXPENDITURES*	~~~	12,249,925	12,616,232	15,424,884

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
3000 STATE SOURCES				
3204 Professional Development Aid	25	0	17,381	25,000
4000 FEDERAL SOURCES				
4500 Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	181,050	186,514	218,424
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	181,050	203,895	243,424

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	139,475	156,440	176,000
120 NonCertified	215	477	0	1,000
200 Employee Benefits				
210 Insurance (Employee)	220	119	0	0
220 Social Security	225	9,472	9,692	11,705
290 Other	230	115	118	153
300 Purchased Professional & Technical Serv	235	800	0	10,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services	240	10,585	18,210	27,200
600 Supplies				
640 Books (not textbooks) & Periodicals	245	0	0	0
650 Technology Supplies	250	4,500	6,666	6,666
680 Miscellaneous Supplies	255	15,507	12,769	10,700
700 Property (Equipment & Furnishings)	260	0	0	0
800 Other	265	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	270	0	0	0
120 NonCertified	275	0	0	0
200 Employee Benefits				
210 Insurance	280	0	0	0
220 Social Security	285	0	0	0
290 Other	290	0	0	0
300 Purchased Professional & Technical Serv	295	0	0	0
400 Purchased Property Services	300	0	0	0
500 Other Purchased Services	305	0	0	0
600 Supplies	310	0	0	0
700 Property (Equipment & Furnishings)	315	0	0	0

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	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	327	0	0	0
120 NonCertified	330	0	0	0
200 Employee Benefits				
210 Insurance	335	0	0	0
220 Social Security	340	0	0	0
290 Other	345	0	0	0
300 Purchased Professional & Technical Serv	350	0	0	0
400 Purchased Property Services	355	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
TOTAL EXPENDITURES	175	181,050	203,895	243,424
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source	25	16,223	21,741	0
3000 STATE SOURCES				
3216 Parent Education Aid	35	382,963	380,550	448,100
4000 FEDERAL SOURCES				
4500 Aid	45	0	0	0
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	199,285	223,365	283,963
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	598,471	625,656	732,063
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	598,471	625,656	732,063
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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	1,913	0	0
120 NonCertified	215	351,313	366,346	452,395
200 Employee Benefits				
210 Insurance (Employee)	220	22,136	26,752	36,433
220 Social Security	225	24,535	25,348	32,364
290 Other	230	299	309	423
300 Purchased Professional & Technical Serv	235	123,000	123,000	123,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
561 Payment to Other School District	240	0	0	0
564 Payment to Coops/Interlocal	245	0	0	0
590 Other	250	4,161	8,230	9,500
600 Supplies				
640 Books (not textbooks) & Periodicals	255	0	0	0
650 Technology Supplies	260	0	0	0
680 Miscellaneous Supplies	265	1,973	3,432	4,000
700 Property (Equipment & Furnishings)	270	0	0	1,000
800 Other	275	7,419	9,236	3,500
2200 Instr Support Staff				
100 Salaries				
110 Certified	280	23,221	23,685	24,751
120 NonCertified	285	22,224	23,164	24,835
200 Employee Benefits				
210 Insurance (Employee)	290	6,037	6,178	6,271
220 Social Security	295	3,352	3,462	3,545

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				
290 Other	300	125	126	46
300 Purchased Professional & Technical Serv	305	1,425	1,575	2,000
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	5,338	4,813	8,000
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	330	0	0	0
120 Non-Certified	335	0	0	0
200 Employee Benefits				
210 Insurance	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	360	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies	370	0	0	0
700 Property (Equipment & Furnishings)	375	0	0	0
800 Other	380	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
400 Purchased Property Services	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
TOTAL EXPENDITURES*	~~~	598,471	625,656	732,063

\*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	581,241	571,004	479,738
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	310,244	304,592	308,000
1316 Individuals (Out-of-District)	10	0	0	0
1320 Other School District in State	15	0	0	0
1510 Interest on Idle Funds	20	0	0	0
1990 Miscellaneous	25	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30	0	0	0
4599 Summer School Aid	35	0	0	0
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	891,485	875,596	787,738
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	320,481	395,858	609,112
UNENCUMBERED CASH BALANCE JUNE 30	190	571,004	479,738	178,626

SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	135,646	178,065	346,000
120 NonCertified	215	35,611	60,493	93,500
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	12,515	18,166	33,163
290 Other	230	589	346	433
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	1,335	1,231	4,000
600 Supplies				
610 General Supplemental (Teaching)	260	7,356	21,580	47,700
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0



SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	22	23	200
600 Supplies	320	289	1,215	4,500
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	1,500
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	37,436	60,961	38,000
120 NonCertified	465	66,511	38,878	27,714
200 Employee Benefits				
210 Insurance (Employee)	470	15,426	7,524	4,824
220 Social Security	475	7,508	7,259	4,914
290 Other	480	92	89	64
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Serv	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	145	28	600
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0

SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>EXPENDITURES</b>				
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	2,000
440 Rentals	560	0	0	0
460 Repair of Building	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	625	0	0	0
120 NonCertified	630	0	0	0
200 Employee Benefits				
210 Insurance	635	0	0	0
220 Social Security	640	0	0	0
290 Other	645	0	0	0
300 Purchased Professional & Technical Serv	650	0	0	0
400 Purchased Property Services	655	0	0	0
500 Other Purchased Services	660	0	0	0
600 Supplies	665	0	0	0
700 Property (Equipment & Furnishings)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	690	0	0	0
120 NonCertified	695	0	0	0
200 Employee Benefits				
210 Insurance	700	0	0	0
220 Social Security	705	0	0	0
290 Other	710	0	0	0
300 Purchased Professional & Technical Serv	715	0	0	0
400 Purchased Property Services	720	0	0	0
500 Other Purchased Services	725	0	0	0
600 Supplies	730	0	0	0
700 Property (Equipment & Furnishings)	735	0	0	0
800 Other	740	0	0	0
3300 Community Services Operations	680	0	0	0
TOTAL EXPENDITURES*	~~~	320,481	395,858	609,112

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 30 Line	2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
<b>SPECIAL EDUCATION</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	20,558,496	22,995,725	29,975,286
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	117,631	2,915,944	1,750,000
1900 Other Revenue From Local Source	15	0	0	1,970,000
1980 Reimbursements	20	125	3,772	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	0	0	0
4560 Aid Regular*	55	6,485,103	4,608,000	5,582,443
4570 Medicaid	60	1,711,169	1,876,344	1,790,000
4590 Other Reserve Grants in Aid	65	220,822	227,822	219,644
4595 ESSER I	67	0	0	0
4605 ESSER II	68	652,000	228,462	0
5000 OTHER				
5206 Transfer From General	75	23,214,671	24,639,449	25,236,762
5208 Transfer From Supplemental General	80	22,075,833	26,368,997	24,923,002
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>75,035,850</b>	<b>83,864,515</b>	<b>91,447,137</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>52,040,125</b>	<b>53,889,229</b>	<b>61,298,238</b>
UNENCUMBERED CASH BALANCEJUNE 30	190	22,995,725	29,975,286	30,148,899

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	20,567,593	21,768,511	23,112,475
120 NonCertified	215	6,792,641	6,632,555	10,207,720
200 Employee Benefits				
210 Insurance (Employee)	220	4,657,932	4,766,766	6,130,151
220 Social Security	225	1,977,061	2,032,388	2,331,470
290 Other	230	52,997	52,496	61,952
300 Purchased Professional & Technical Serv	235	1,419,020	856,323	329,600
400 Purchased Property Services	237	11,131	19,747	17,500
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	950,698	956,483	1,025,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	82,644	69,628	73,800
600 Supplies				
610 General Supplemental (Teaching)	260	272,326	266,280	269,210
644 Textbooks	265	7,744	13,604	15,000
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	5,432,057	5,551,604	6,113,450
120 NonCertified	290	428,098	451,417	519,821
200 Employee Benefits				
210 Insurance (Employee)	295	515,766	574,561	651,041
220 Social Security	300	346,604	355,648	402,846
290 Other	305	5,443	4,357	5,268
300 Purchased Professional & Technical Serv	310	57,485	57,685	52,000
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	28,335	19,369	34,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	237,116	323,130	532,889
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	27,680	37,216	52,128
220 Social Security	350	14,663	24,020	38,102
290 Other	355	180	295	498
300 Purchased Professional & Technical Serv	360	129,730	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	2,737	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	0	0	0
600 Supplies	435	0	0	0
700 Property (Equipment & Furnishings)	440	0	0	0
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	103,899	105,977	113,746
120 NonCertified	455	18,938	28,709	32,852
200 Employee Benefits				
210 Insurance (Employee)	460	15,313	18,783	19,320
220 Social Security	465	9,212	10,117	10,482
290 Other	470	113	124	137
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	0	0	0
600 Supplies	485	3,462	2,622	4,100
700 Property (Equipment & Furnishings)	490	0	0	0
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	800	8,377	17,326	8,000
120 Non-Certified	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	0	0
220 Social Security	815	641	1,007	612
290 Other	820	8	13	8
300 Purchased Professional & Technical Serv	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	0	0
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
440 Rentals	540	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	9,855	9,855	9,855
626 Motor Fuel (not school bus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	0	0	0
490 Other	660	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	665	7,453,223	8,418,474	8,580,553
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	0	0	0
600 Supplies				
626 Motor Fuel	685	361,098	392,749	500,000
680 Miscellaneous Supplies	690	0	0	0
730 Equip (including buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional & Technical Serv	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	745	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750	28,285	29,501	31,543
200 Employee Benefits				
210 Insurance	755	4,494	4,749	4,824
220 Social Security	760	2,143	2,248	2,255
290 Other	765	27	28	30
300 Purchased Professional & Technical Serv	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	0	0	0
800 Other	795	3,356	12,864	4,000
2900 Other Support Services				
100 Salaries				
110 Certified	860	0	0	0
120 NonCertified	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional & Technical Serv	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	0	0	0
TOTAL EXPENDITURES*	~~~	52,040,125	53,889,229	61,298,238

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 33 Line	2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
<b>COST OF LIVING</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	1,009,074	1,557,939	837,085
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	05	194,584		
2021 \$	10	8,308,283	160,261	
2022 \$	15		7,297,453	159,215
2023 \$	20			0
1140 Delinquent Tax	25	49,426	0	33,669
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	750,344	774,194	753,124
2450 Recreational Vehicle Tax	55	3,088	3,128	3,393
2460 Commercial Vehicle Tax	57	14,568	17,764	15,554
2800 In Lieu of Taxes IRBs/Rental Excise	60	16,405	22,634	0
<b>RESOURCES AVAILABLE</b>	70	10,345,772	9,833,373	1,802,040
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75	8,787,833	8,996,288	14,197,924
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	8,787,833	8,996,288	14,197,924
UNENCUMBERED CASH BALANCE JUNE 30	190	1,557,939	837,085	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		12,395,884
	200	Delinquent Tax		475,258
	205	Amount of 2023 Tax to be Levied		12,871,142

**Budget Line 175:** should be the amount the USD is utilizing for Cost of Living weighting per KSA 72-5159.



	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>CAREER &amp; POSTSECONDARY EDUCATION</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	0	20	-23,506
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities (reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Charges	55	0	0	0
1940 Sale & Rent of Textbook	65	0	0	0
1990 Miscellaneous	75	0	0	0
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90		0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	197,894	260,611	213,372
4532 Special Project Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	6,057,362	6,588,109	6,964,179
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>6,255,256</b>	<b>6,848,740</b>	<b>7,154,045</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>6,255,236</b>	<b>6,872,246</b>	<b>7,154,045</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	20	-23,506	0

	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>CAREER &amp; POSTSECONDARY EDUCATION</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	4,366,170	4,840,712	5,104,349
120 NonCertified	215	82	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	514,156	574,278	590,933
220 Social Security	225	323,076	359,832	364,563
290 Other	230	3,971	4,418	4,767
300 Purchased Professional & Technical Serv	235	2,400	0	0
400 Purchased Property Services	237	9,513	12,530	12,500
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	47,782	90,544	65,000
600 Supplies				
610 General Supplemental (Teaching)	255	233,063	308,533	311,000
644 Textbooks	260	88,397	4,403	20,000

	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>CAREER &amp; POSTSECONDARY EDUCATION</b>				
<b>EXPENDITURES</b>				
650 Supplies (Technology Related)	263	23,095	54,633	50,090
680 Miscellaneous Supplies	265	3,072	6,002	6,000
700 Property (Equipment & Furnishings)	270	163,873	123,408	96,878
800 Other	275	0	0	0
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	79,520	82,136	89,170
200 Employee Benefits				
210 Insurance (Employee)	340	17,976	18,708	19,296
220 Social Security	345	5,865	6,097	6,376
290 Other	350	72	75	83
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	26,556	33,627	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	120,291	122,697	128,218
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	9,066	9,204	9,048
220 Social Security	460	9,130	9,265	9,167
290 Other	465	112	113	120
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	267	83	550
600 Supplies	480	0	67	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 Non-Certified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0

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	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	9,893	8,836	9,493
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 NonCertified	586	0	0	0
200 Employee Benefits	587	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	596	0	0	0
520 Insurance	597	0	0	0
626 Motor Fuel	588	0	0	0
730 Equipment (including buses)	598	0	0	0
800 Other	589	197,838	202,045	236,444
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	6,255,236	6,872,246	7,154,045

\*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	1,222,474	1,266,067	1,274,005
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10	0	0	0
1790 Other Student Activity Income	20	0	0	0
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,346,467	1,274,340	0
1930 City/County Sales Tax	32	0	0	0
1990 Miscellaneous	35	0	0	0
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	0	0	0
3228 Mental Health (Community Mental Health)	45	0	0	0
3230 Safe & Secure Schools Grant	55	0	0	0
3231 Pre-K Pilot Grant (CIF)	60	0	0	0
3240 Other State Grant	70	0	0	0
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	0	0	0
4587 Pre-K Pilot Grant (GEER)	85	0	0	0
4589 Safe & Secure Schools Grant	87	0	0	0
<b>RESOURCES AVAILABLE</b>	170	2,568,941	2,540,407	1,274,005
<b>TOTAL EXPENDITURES</b>	175	1,302,874	1,266,402	1,274,005
UNENCUMBERED CASH BALANCE JUNE 30	190	1,266,067	1,274,005	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	129,469	266,259	223,920
120 NonCertified	215	22,515	40,500	136,933
200 Employee Benefits				
210 Insurance (Employee)	220	18,314	45,556	82,767
220 Social Security	225	11,055	22,283	28,248
290 Other	230	135	1,670	990
300 Purchased Professional & Technical Serv	235	2,485	54,611	16,901
400 Purchased Property Services	237	230,564	6,875	3,261
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	525	525	1,350
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

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				
590 Other	255	24,336	45,973	52,004
600 Supplies				
610 General Supplemental (Teaching)	260	238,817	276,628	456,687
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	1,520	3,495	0
680 Miscellaneous Supplies	270	3,613	20,466	15,512
700 Property (Equipment & Furnishings)	275	131,936	105,014	30,839
800 Other	280	0	0	10,494
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	176,201	125,908	17,626
120 NonCertified	290	28,642	61,700	54,270
200 Employee Benefits				
210 Insurance (Employee)	295	11,784	13,856	11,219
220 Social Security	300	15,267	13,500	5,938
290 Other	305	187	165	95
300 Purchased Professional & Technical Serv	310	0	0	3,785
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	1,800	540	17,403
600 Supplies	320	10,764	54,521	51,336
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	4,282	522	416
120 NonCertified	340	85,000	43,350	0
200 Employee Benefits				
210 Insurance (Employee)	345	9,288	4,752	0
220 Social Security	350	4,924	2,408	833
290 Other	355	59	29	13
300 Purchased Professional & Technical Serv	360	7,500	125	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	4,697	5,353	733
600 Supplies				
640 Books (not textbooks) and Periodicals	370	480	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	18,804	20,692	30,463
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	8,100
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	255
600 Supplies	445	0	2,449	1,969
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	0	0	0

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	0	0	0
120 NonCertified	465	23,709	24,760	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	7,634
220 Social Security	475	1,814	1,894	35
290 Other	480	22	23	3
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 Non-Certified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	550
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	423
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0

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				
700 Property (Equipment & Furnishings)	615	27,750	0	1,000
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	0	0	0
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	860	0	0	0

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	0	0	0
220 Social Security	870	0	0	0
290 Other	875	0	0	0
400 Outside Contractors	880	54,616	0	0
4900 Other	885	0	0	0
TOTAL EXPENDITURES*	~~~	1,302,874	1,266,402	1,274,005

\*Goes to Budget Line 175.



SPECIAL LIABILITY EXPENSE	Code 42 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	1,919,861	2,270,409	2,292,445	2,292,445
Cancellation of Prior Year Encumbrances	03	0	0		
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	14,068			
2021 \$	10	950,406	22,111		
2022 \$	15		1,010,249	21,973	21,973
2023 \$	20			717,191	
1140 Delinquent Tax	25	3,660	0	4,661	6,988
1510 Interest on Idle Funds	27	0	0	0	0
1900 Other Revenue From Local Source	30	0	0	0	0
July - December Estimate	35				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	59,344	66,803	91,305	91,305
July - December Estimate	45				45,653
2450 Recreational Vehicle Tax	50	244	267	411	411
July - December Estimate	55				206
2460 Commercial Vehicle Tax	56	1,104	1,743	1,885	1,885
July - December Estimate	57				943
2800 In Lieu of Taxes IRBs/Rental Excise	60	1,350	1,636	0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				0
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				0
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>100</b>	<b>2,950,037</b>	<b>3,373,218</b>	<b>3,129,871</b>	<b>2,461,809</b>
<b>EXPENDITURES</b>					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	312,053	925,723	1,053,728	
820 Judgments	110	0	0	0	
890 Other	115	367,575	155,050	312,000	
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>679,628</b>	<b>1,080,773</b>	<b>1,365,728</b>	<b>1,365,728</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	1,890,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>3,255,728</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	2,270,409	2,292,445	1,764,143	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			793,919
	200	Delinquent Tax			30,439
	205	Amount of 2023 Tax to be Levied			824,358

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2023-2024 Actual (3)
		2021-2022 Actual (1)	2022-2023 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01	2,714,149	2,714,149	3,114,149
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	
1900 Other Revenue From Local Sources	07	1,890,334	1,882,845	
1961 Revenue From General	10	0	0	
1962 Revenue From Supplemental General	12	0	0	
1963 Revenue From Adult Education	15	0	0	
1964 Revenue From Adult Supplemental Education	20	0	0	
1965 Revenue From Bilingual Education	25	0	0	
1966 Revenue From Driver Training	30	0	0	
1967 Revenue From Extraordinary School	37	0	0	
1968 Revenue From Food Service	40	0	0	
1969 Revenue From Professional Development	45	0	0	
1970 Revenue From Parent Education	50	0	0	
1971 Revenue From Summer School	52	0	0	
1972 Revenue From Special Education	55	0	0	
1975 Revenue From Career and Postsecondary Education	65	0	0	
1977 Revenue From Federal Funds	71	0	0	
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77	0	0	
1981 Revenue From At Risk (K-12)	78	0	0	
1982 Revenue From Virtual Education	79	0	0	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	737,862	1,237,823	
<b>RESOURCES AVAILABLE</b>	82	5,342,345	5,834,817	
<b>EXPENDITURES</b>				
210 Health Care Services	85	1,890,334	1,882,845	
211 Disability Income Benefits	90	0	0	
212 Group Life Insurance	95	0	0	
260 School Workers' Compensation	100	737,862	837,823	
520 Risk Management Insurance	105	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	2,628,196	2,720,668	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,714,149	3,114,149	

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	~~~~~	~~~~~	~~~~~
<b>REVENUES</b>				
3000 STATE SOURCES				
3221 KPERs	05	27,058,198	27,177,206	31,253,787
<b>RESOURCES AVAILABLE</b>	<b>70</b>	27,058,198	27,177,206	31,253,787
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	18,729,685	18,812,062	21,921,610
2100 Student Support				
200 Employee Benefits	80	1,994,189	2,002,960	2,300,673
2200 Instructional Support				
200 Employee Benefits	85	1,258,206	1,263,740	1,396,872
2300 General Administration				
200 Employee Benefits	90	167,761	168,499	170,924
2400 School Administration				
200 Employee Benefits	95	1,653,256	1,660,527	1,857,237
2500 Central Services				
200 Employee Benefits	100	871,274	875,106	985,987
2600 Operations & Maintenance				
200 Employee Benefits	105	1,837,252	1,845,332	2,063,969
2700 Student Transportation Services				
200 Employee Benefits	110	8,117	8,153	8,649
2900 Other Support Services				
200 Employee Benefits	113	0	0	0
3000 Food Service				
200 Employee Benefits	115	538,458	540,827	547,866
<b>TOTAL EXPENDITURES</b>	<b>175</b>	27,058,198	27,177,206	31,253,787
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>CONTINGENCY RESERVE</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	5,638,052	5,638,052	5,638,052
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	0	
<b>RESOURCES AVAILABLE</b>	170	5,638,052	5,638,052	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	5,638,052	5,638,052	

	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>CONTINGENCY RESERVE</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	
120 NonCertified	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional & Technical Serv	235	0	0	
400 Purchased Property Services	237	0	0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	
562 Tuition/other LEA's outside the State	245	0	0	
563 Tuition/Private Sources	250	0	0	
590 Other	255	0	0	
600 Supplies				
610 General Supplemental (Teaching)	260	0	0	
644 Textbooks	265	0	0	
650 Supplies (Technology Related)	267	0	0	
680 Miscellaneous Supplies	270	0	0	
700 Property (Equipment & Furnishings)	275	0	0	
800 Other	280	0	0	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	
120 NonCertified	290	0	0	
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	
220 Social Security	300	0	0	
290 Other	305	0	0	
300 Purchased Professional & Technical Serv	310	0	0	
400 Purchased Property Services	313	0	0	
500 Other Purchased Services	315	0	0	
600 Supplies	320	0	0	
700 Property (Equipment & Furnishings)	325	0	0	
800 Other	330	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	
120 NonCertified	340	0	0	
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	
220 Social Security	350	0	0	
290 Other	355	0	0	
300 Purchased Professional & Technical Serv	360	0	0	
400 Purchased Property Services	363	0	0	
500 Other Purchased Services	365	0	0	
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	
650 Technology Supplies	375	0	0	
680 Miscellaneous Supplies	380	0	0	
700 Property (Equipment & Furnishings)	385	0	0	
800 Other	390	0	0	
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	
120 NonCertified	400	0	0	
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	
220 Social Security	410	0	0	
290 Other	415	0	0	
300 Purchased Professional & Technical Serv	420	0	0	
400 Purchased Property Services	425	0	0	
500 Other Purchased Services				
520 Insurance	430	0	0	
530 Communications (Telephone, postage, etc.)	435	0	0	
590 Other	440	0	0	
600 Supplies	445	0	0	
700 Property (Equipment & Furnishings)	450	0	0	
800 Other	455	0	0	
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	
120 NonCertified	465	0	0	
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	
220 Social Security	475	0	0	
290 Other	480	0	0	
300 Purchased Professional & Technical Serv	485	0	0	
400 Purchased Property Services	490	0	0	
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	
590 Other	500	0	0	
600 Supplies	505	0	0	
700 Property (Equipment & Furnishings)	510	0	0	
800 Other	515	0	0	
2500 Central Services				
100 Salaries				
110 Certified	625	0	0	
120 Non-Certified	630	0	0	

CONTINGENCY RESERVE	Code 53 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	635	0	0	
220 Social Security	640	0	0	
290 Other	645	0	0	
300 Purchased Professional & Technical Serv	650	0	0	
400 Purchased Property Services	655	0	0	
500 Other Purchased Services	660	0	0	
600 Supplies	665	0	0	
700 Property (Equipment & Furnishings)	670	0	0	
800 Other	675	0	0	
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	
220 Social Security	530	0	0	
290 Other	535	0	0	
300 Purchased Professional & Technical Serv	540	0	0	
400 Purchased Property Services				
411 Water/Sewer	545	0	0	
420 Cleaning	550	0	0	
430 Repairs & Maintenance	555	0	0	
440 Rentals	560	0	0	
460 Repair of Buildings	565	0	0	
490 Other	570	0	0	
500 Other Purchased Services				
520 Insurance	575	0	0	
590 Other	580	0	0	
600 Supplies				
610 General Supplies	585	0	0	
620 Energy				
621 Heating	590	0	0	
622 Electricity	595	0	0	
626 Motor Fuel (not schoolbus)	600	0	0	
629 Other	605	0	0	
680 Miscellaneous Supplies	610	0	0	
700 Property (Equipment & Furnishings)	615	0	0	
800 Other	620	0	0	
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880	0	0	
200 Employee Benefits				
210 Insurance	882	0	0	
220 Social Security	884	0	0	
290 Other	886	0	0	
600 Supplies	888	0	0	
730 Equipment	890	0	0	
800 Other	892	0	0	
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894	0	0	
200 Employee Benefits				
210 Insurance	896	0	0	
220 Social Security	898	0	0	
290 Other	900	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
442 Rent of Vehicles (lease)	902	0	0	
500 Other Purchased Services				
513 Contracting of Bus Services	904	0	0	
519 Mileage in Lieu of Trans	906	0	0	
520 Insurance	908	0	0	
626 Motor Fuel	910	0	0	
730 Equipment (Including Buses)	912	0	0	
800 Other	914	0	0	
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916	0	0	
200 Employee Benefits				
210 Insurance	918	0	0	
220 Social Security	920	0	0	
290 Other	922	0	0	
300 Purchased Professional & Technical Serv	924	0	0	
400 Purchased Property Services	926	0	0	
500 Other Purchased Services	928	0	0	
600 Supplies	930	0	0	
730 Equipment	932	0	0	
800 Other	934	0	0	
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936	0	0	
200 Employee Benefits				
210 Insurance	938	0	0	
220 Social Security	940	0	0	
290 Other	942	0	0	
300 Purchased Professional & Technical Serv	944	0	0	
400 Purchased Property Services	946	0	0	
500 Other Purchased Services	948	0	0	
600 Supplies	950	0	0	
730 Equipment	952	0	0	
800 Other	954	0	0	
2900 Other Support Services				
100 Salaries				
110 Certified	825	0	0	
120 NonCertified	830	0	0	
200 Employee Benefits				
210 Insurance	835	0	0	
220 Social Security	840	0	0	
290 Other	845	0	0	
300 Purchased Professional & Technical Serv	850	0	0	
400 Purchased Property Services	855	0	0	
500 Other Purchased Services	860	0	0	
600 Supplies	865	0	0	
700 Property (Equipment & Furnishings)	870	0	0	
800 Other	875	0	0	
3300 Community Services Operations	680	0	0	
5200 TRANSFER TO:				
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Career and Postsecondary Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 Preschool-Aged At-Risk	810	0	0	
978 At Risk (K-12)	815	0	0	
980 Supplemental General Fund	820	0	0	
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	

\*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	4,057,745	4,178,691	8,136,879
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	0	0	
1740 Fees (Rental)	05	0	0	
1911 Fines	10	3,983	3,731	
1942 Rental Fees & Books	15	783,514	1,437,763	
1990 Miscellaneous	20	597,923	641,035	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	0	0	
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	3,550,000	4,700,000	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	8,993,165	10,961,220	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	4,230,097	2,151,545	
645 Workbooks	80	0	0	
646 Repairing Textbooks	85	0	0	
649 Other Materials & Supplies	90	550,137	611,909	
650 Supplies (Technology Related)	93	0	0	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	0	0	
682 Musical Instruments	100	22,375	40,053	
683 Other Material & Supplies	105	11,865	20,834	
684 Other	110	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	4,814,474	2,824,341	
UNENCUMBERED CASH BALANCE JUNE 30	190	4,178,691	8,136,879	

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	316,412	392,408	398,710
Cancellation of Prior Year Encumbrances	03	0	0	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	683,268	771,262	
1730 Student Organization Membership Dues	15	0	0	
1790 Other Student Activity Income	55	0	0	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	0	0	
<b>RESOURCES AVAILABLE</b>	170	999,680	1,163,670	
<b>TOTAL EXPENDITURES</b>	175	607,272	764,960	
UNENCUMBERED CASH BALANCE JUNE 30	190	392,408	398,710	~~~~~

*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	27,961	28,550	
120 NonCertified	215	271	1,335	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	628	233	
290 Other	230	8	20	
300 Purchased Professional and Tech Services	232	5,584	34,735	
600 Supplies	235	572,820	700,087	
700 Property (Equipment & Furnishings)	240	0	0	
800 Other	245	0	0	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250	0	0	
200 Employee Benefits				
210 Insurance	255	0	0	
220 Social Security	260	0	0	
290 Other	265	0	0	
600 Supplies	270	0	0	
730 Equipment	275	0	0	
800 Other	280	0	0	
TOTAL EXPENDITURES*	~~~	607,272	764,960	~~~~~

\*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	22,471,265	32,997,094	36,117,618	36,117,618
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	711,817			
2021 \$	10	30,471,889	552,135		
2022 \$	15		33,613,102	732,406	732,406
2023 \$	20			35,593,799	
1140 Delinquent Tax	25	188,881	0	155,082	232,507
1510 Interest on Idle Funds	30	2,178	192,144	150,000	150,000
July - December Estimate	35				75,000
1900 Other Revenue From Local Source	40	0	0	0	0
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	2,829,933	2,834,582	2,972,416	2,972,416
July - December Estimate	60				1,486,208
2450 Recreational Vehicle Tax	65	11,642	11,453	13,393	13,393
July - December Estimate	66				6,697
2460 Commercial Vehicle Tax	67	54,137	65,086	61,388	61,388
July - December Estimate	68				30,694
2800 In Lieu of Taxes IRBs/Rental Excise	70	62,748	82,796	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	0	0	0	0
July - December Estimate*	77				0
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				0
3217 State Aid (after 7/1/17 and before 6/30/22)	83	0	0	0	0
July - December Estimate*	84				0
3217 State Aid (after 7/1/22)	86	0	0	0	0
July - December Estimate*	87				0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	0	0	0	0
July - December Estimate*	81				0
<b>RESOURCES AVAILABLE</b>	82	56,804,490	70,348,392	75,796,102	41,878,327
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	12,231,305	12,715,509	18,396,270	
890 Bond Fees	90	1,091	265	5,000	
831 Principal	95	11,575,000	21,515,000	22,375,000	
<b>TOTAL EXPENDITURES</b>	100	23,807,396	34,230,774	40,776,270	40,776,270
832 Interest Due July-December	105				8,766,307
890 Bond Fees July-December	110				5,000
831 Principal Due July-December	115				20,645,000
990 Cash Basis Reserve	120				11,087,500
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				81,280,077
UNENCUMBERED CASH BALANCE JUNE 30	190	32,997,094	36,117,618	35,019,832	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			39,401,750
	200	Delinquent Tax			1,510,663
	205	Amount of 2023 Tax to be Levied			40,912,413

**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 ASSESSMENT	Code 67 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	501,175	971,324	974,933	974,933
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	12,535			
2021 \$	10	1,077,381	24,436		
2022 \$	15		717,159	15,610	15,610
2023 \$	20			758,960	
1140 Delinquent Tax	25	3,794	0	3,309	4,961
1900 Other Revenue From Local Source	30	0	0	0	0
July - December Estimate	35				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	38,860	66,659	90,614	90,614
July - December Estimate	50				45,307
2450 Recreational Vehicle Tax	55	160	266	408	408
July - December Estimate	56				204
2460 Commercial Vehicle Tax	57	845	1,856	1,871	1,871
July - December Estimate	58				936
2800 In Lieu of Taxes IRBs/Rental Excise	60	751	1,459	0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	1,635,501	1,783,159	1,845,705	1,134,844
<b>EXPENDITURES</b>					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	664,177	808,226	925,000	
<b>TOTAL EXPENDITURES</b>	<b>175</b>	664,177	808,226	925,000	925,000
July - December Estimate	180				1,050,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				1,975,000
UNENCUMBERED CASH BALANCE JUNE 30	190	971,324	974,933	920,705	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			840,156
	200	Delinquent Tax			32,212
	205	Amount of 2023 Tax to be Levied			872,368

DISTRICT NAME Shawnee Mission Pub Sch  
 USD # 512 (TYPE USD NUMBER ONLY)  
 HOME COUNTY Johnson

2023-2024

4,505,764,594	Final 2021 Assessed Valuation (All funds except General)
4,334,327,492	Final 2021 General Fund Assessed Valuation
4,259,410,431	Final 2021 Capital Outlay Assessed Valuation
4,964,775,892	Final 2022 Assessed Valuation (All funds except General)
4,621,685,282	Final 2022 General Fund Assessed Valuation
4,654,733,331	Final 2022 Capital Outlay Assessed Valuation
5,503,703,628	2023 Assessed Valuation (All funds except General)
5,142,239,794	2023 General Fund Assessed Valuation
5,529,328,187	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)
<b>General</b>	20.000	20.000	86,686,550
<b>Supplemental General</b>	13.706	11.932	62,004,287
<b>Adult Education</b>	0.000	0.000	0
<b>Capital Outlay</b>	8.000	8.000	36,243,151
<b>Special Liability Expense</b>	0.232	0.224	1,049,448
<b>Bond and Interest #1</b>	7.438	7.453	33,648,162
<b>Bond and Interest #2</b>	0.000	0.000	0
<b>No Fund Warrant</b>	0.000	0.000	0
<b>Special Assessment</b>	0.263	0.159	1,189,623
<b>Temporary Note</b>	0.000	0.000	0
<b>Historical Museum</b>	0.000	0.000	0
<b>Public Library Board</b>	0.000	0.000	0
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	0
<b>Recreation Commission</b>	0.000	0.000	0
<b>Rec Commission Emp Benefits</b>	0.000	0.000	0
<b>Extraordinary Growth Facilities</b>	0.000	0.000	0
<b>Cost of Living</b>	2.028	1.618	9,174,279

**Enrollment Data for Form 150 (Exclude Virtual)**

25,571.3	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [4 yr Old])
25,769.9	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,904.9	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
26,547	9/20/23 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,867.1	9/20/23 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]). Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
149.5	9/20/23 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
9,450	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.
7,554.0	9/20/23 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
4,459.4	9/20/23 Est. Bilingual Education total clock hours of students enrolled and attending
2,418	9/20/23 Est. Bilingual headcount of students enrolled and attending
4,923.0	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.
1.0	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 <b>and</b> 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)

0.0	9/20/23 Est. FTE Virtual Students (Full-Time Students)
0.0	9/20/23 Est. FTE Virtual Students (Part-Time Students)
50.00	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)

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

	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	<b>Your district qualifies for Cost of Living. Please complete this section.</b>
Yes	Will the Board levy a tax for Cost of Living weighting?
Yes	If yes, will the Board adopt at least a 31% Local Option Budget?
8/3/2006	Date the Board adopted Resolution as authorized by 72-5159.

1/27/2015	Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
33.00	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter <b>year</b> it expires or 9999 for continuous and permanent.) (Goes to Form 155)

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

1/25/2016	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.

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

Bonded Indebtedness	7/1/2021	7/1/2022	7/1/2023
<b>(Total Principal Outstanding)</b>			
General Obligation Bonds	\$416,250,000	\$404,675,000	\$515,410,000
Capital Outlay Bonds	\$10,400,000	\$0	\$0
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$3,956,513	\$10,386,508	\$15,275,314

12,326,143	*Estimated Motor Vehicle Property Tax - 7/1/23 to 6/30/24
55,604	*Estimated Recreational Vehicle Property Tax - 7/1/23 to 6/30/24
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/23 to 6/30/24
14,087	*Estimated 16/20M Tax - 7/1/23 to 6/30/24
254,854	*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.)
0.000	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)

26,996.9	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
25,688.2	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
25,917.8	9/20/21 FTE Enrollment (Includes 2/20/22 military count)
26,062.7	9/20/22 FTE Enrollment (Includes 2/20/23 military count)
26,024.9	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.

1,828 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*	\$59,512,552	\$40,116,039	\$37,171,368	\$0
3. Less: percent of delinquent taxes (3a) <u>0.834</u>	\$496,335	\$334,568	\$310,009	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$30,857,085	\$20,857,717	\$19,273,580	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$1,372,529	\$933,114	\$857,194	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$21,584,937	\$14,593,364	\$13,482,328	\$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)	\$4,027,743	\$2,612,912	\$2,515,851	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$58,338,629	\$39,331,675	\$36,438,962	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$1,173,923	\$784,364	\$732,406	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$372,251	\$250,926	\$232,507	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	90.426 %	90.697 %	90.427 %	0.000 %

**TABLE I**

1. Estimated percent of distribution of 2023 tax dollars:	=	Jan. 20, 2024	50.500	Sept. 20, 2024	7.000
		Mar. 20, 2024	1.500	Oct. 31, 2024	6.000
		June 5, 2024	35.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		87.000		
3. 2023 General Fund Assessed Valuation	=		\$5,142,239,794	TOTAL	100.000
4. 2023-2024 Tax Levied (20 mills x 2023 General Fund Assessed Valuation)	=		\$102,844,796		(Must total 100%)
5. 2023-2024 Est. Tax Levy to be received 1-1-2024 to 6-30-2024 (Line 2 x Line 4)	=		\$89,474,973		

\*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	\$1,117,156	\$0
3. Less: percent of delinquent taxes <u>0.834</u>	\$0	\$9,317	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$579,272	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$25,764	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$405,213	\$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	\$75,617	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$1,095,183	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$21,973	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$6,988	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	90.430 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2023 to 6/30/2024		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
(13) <u>\$12,326,143</u>	(14) <u>\$55,604</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2023 to 6/30/2024		Estimated Commercial Vehicle Tax* 7/1/2023 to 6/30/2024	
(16) <u>\$14,087</u>	(17) <u>\$254,854</u>		
(18) <b>2021 DELINQUENT TAX PERCENTAGE</b>			
Percent Uncollected* = <u>0.9820</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	\$793,059	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.834</u>	\$0	\$6,614	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$411,283	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$18,299	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$287,577	\$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	\$53,676	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$777,449	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$15,610	\$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	\$4,961	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	90.429 %	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*	\$0	\$0	\$0	\$8,070,144
3. Less: percent of delinquent taxes <u>0.834</u>	\$0	\$0	\$0	\$67,305
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$4,184,346
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$186,135
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$2,926,972
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	\$546,171
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$7,910,929
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$159,215
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	\$50,479
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	90.425 %

\*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*)	410.7
2. Estimated (FTE*)Special Education Paraprofessionals <u>404.7</u> times .4 =	161.9
3. Total number of Special Education Teachers (Line 1 + Line 2)	572.6
4. Estimated State Aid due from 7-1-2023 to 6-30-2024 (Line 3 x \$30,800)	\$17,636,080

*\*Full-time equivalency*

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$0
6. Contractual Services (includes mileage paid to parents)	\$8,580,553
7. Insurance	\$0
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$500,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	\$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$0
12. Teacher travel (in-district)	\$70,300
13. Total of Lines 5 through 12	\$9,150,853
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	\$0
15. Net Transportation Cost (Line 13 minus Line 14)	\$9,150,853
16. Total Estimated Transportation Aid (7-1-2023 to 6-30-2024) (Line 15 x 80%)	\$7,320,682
17. Estimated Catastrophic State Aid (7-1-2023 to 6-30-2024)	\$100,000
18. Estimated Medicaid Replacement State Aid	\$180,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2023 to 6-30-2024)	\$0
20. Total Estimated Special Education Aid (7-1-2023 to 6-30-2024) (Line 4+16+17+18+19)	<b>\$25,236,762</b>

**Form 148**  
**2023-2024 Estimated State Foundation Aid**

1. 2023-24 General Fund Budget (Form 150, Line 16)	=	<u>\$209,363,911</u>
2. Estimated Local Effort		
a. 6-30-2023 Unencumbered Cash Balance (General Fund)	=	<u>\$0</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>\$25,236,762</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$25,236,762</u>
4. 2023-24 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$184,127,149</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)				=	25,904.9
2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				=	149.5
	9/20/23	149.5	+ 2/20/24	0.0	
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	26,054.4
4. Estimated 2023-24 weighted low enrollment and high enrollment.					
(from line 3)	26,054.4	x	0.035040	factor (from Table II)	= 912.9
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))				=	447.3
A. (9/20/23 Contact Hrs	4,459.4	+ 2/20/24 Contact Hrs	0.0	) / 6 x 0.395	= 293.6
B. (9/20/23 ELL Headcount	2,418	+ 2/20/24 ELL Hdct	0	) x .185	= 447.3
<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	7,554.0	+ 2/20/24 contact hrs	0.0	) / 6 x 0.5	= 629.5
7. Estimated 2023-24 At-Risk Student Weighting					
9/20/23 Free Lunch	9,450	+ 2/20/24 Free Lunch	0	x 0.484	= 4,573.8
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	375.7
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)		3,307,665	÷	\$5,088	= 650.1
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	÷	\$5,088	= 0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		25,236,762	÷	\$5,088	= 4,960.1
12. Estimated FHSU Math & Science Academy FTE enrollment				=	1.0
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)				=	\$35,450
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		38,604.8	x	\$5,088 + 35450	= \$196,456,672
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$12,907,203	\$14,197,924	÷	\$5,088	= 2,536.8
(maximum allowed for this district) (Amt district will use, up to the maximum)					
16. Total General Fund Budget Authority including Cost of Living.		41,141.6	x	\$5,088 + 35450	= \$209,363,911

**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) = 36180.5 x \$5158 = \$186619019 +	26,103,306	(Spec Ed)		=	\$212,722,325

**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)		NO			
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)				=	25,571.3
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.			0.0	=	0.0
If it doesn't meet criteria then calculates zero.)					
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)				=	25,769.9
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.			0.0	=	0.0
If it doesn't meet criteria then calculates zero.)					
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)				=	25,904.9
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.			0.0	=	0.0
If it doesn't meet criteria then calculates zero.)					

9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	25,769.9
--	---	----------

10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)	=	25,904.9
--	---	----------

11. 3 YR AVG FTE*: (	<u>25,571.3</u>	+	<u>25,769.9</u>	+	
	(line 8)		(line 9)		
	<u>25,904.9</u>	) ÷ 3 =	<u>25,748.7</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).	=	25,904.9
---	---	----------

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 25,904.9

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

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	$\{[7337 - 9.655 (E - 100)] + 3642.4\} \cdot 1$
300 - 1,621.9	$\{[5406 - 1.237500 (E - 300)] + 3642.4\} \cdot 1$
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.	=	72.0
--	---	------

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)	4,923.0	+	2-20-24	0.0	=	4,923.0
--	---------	---	---------	-----	---	---------

3. Index of density = Line 2	4,923.0 divided by Line 1	72.0	=	68.375
------------------------------	---------------------------	------	---	--------

4. Using index of density (Line 3), determine Per Capita Allowance. = \$550

		Factor A [BASE Change]	1,2216
		Factor B [Transported Students times Per Capita Allowance]	\$2,707,650
		Factor C [Factor B times Constant]	\$2,707,650
		Factor D [Factor C times Factor A]	\$3,307,665
6. 2023-24 Trans. State Aid =	3,307,665	(to Line 9, Page 1)	= 3,307,665

*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.	0.0 X	\$5,600	=	0
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	\$2,800	=	0
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	50.00 X	\$709	=	35,450
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	0.00 X	\$709	=	0
<b>5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>			=	<b>\$35,450</b>

\*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)		=	35.60 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)	=	26,547	
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)	=	9,450	
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	375.7
A. USD Level (i or ii)		=	39.7
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)	=	39.7	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***	=	375.7	

**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] =	4,573.8		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	375.7		
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5088 ] =	4,949.5 X	\$5,088	= \$25,183,056

**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  $4,459.4 \div 6 \times 0.395 = 293.5772$  [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  $2,418 \times 0.185 = 447.3300$  [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  $7,554.0 \div 6 = 1259.0000$  [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?	=	NO

**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	25,867.1	=	NO
------------------------------------	-----	---	----------	---	----

**FORM 155**  
**2023-2024 LOCAL OPTION BUDGET**

1. Authorized percent for 2023-24 school year (Max 31.6%) = 31.60 %
2. Authorized percent due to Election to increase LOB authority (Max 33%)  
Expires 9999 = 33.00 %
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            0.00 %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified on April as provided by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2023-2024  
(2023-24 LOB Base General Fund \$ 212,722,325 X Lower of Line 4 or Line 5 ..... \$ 70,198,367
7. ADOPTED LOB FOR 2023-2024 ..... \$ 70,198,367

**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: 11.16 %  
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$7,834,138

*(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: 1.09 %  
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$765,162



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
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	787,385	1.1500	\$905,493	.0400	\$31,495	2.85	\$2,244,047	\$3,181,035
	Jr. High	2.	205,128	1.1500	\$235,897	.0400	\$8,205	3.00	\$615,384	\$859,486
	Sr. High	3.	290,776	1.1500	\$334,392	.0400	\$11,631	3.00	\$872,328	\$1,218,351
Free		4.	991,950	4.7100	\$4,672,085	.0400	\$39,678			\$4,711,763
Reduced		5.	207,377	4.3100	\$893,795	.0400	\$8,295	0.40	\$82,951	\$985,041
Adult		6.	10,749					3.95	\$42,459	\$42,459
<b>TOTAL</b>		7.	2,493,365		\$7,041,662		\$99,304		\$3,857,169	\$10,998,135
<b>BREAKFAST</b>										
Paid	Elem	8.	106,764	.5000	\$53,382			1.55	\$165,484	\$218,866
	Jr. High	9.	16,021	.5000	\$8,011			1.65	\$26,435	\$34,446
	Sr. High	10.	20,762	.5000	\$10,381			1.65	\$34,257	\$44,638
Free		11.	320,562	2.2600	\$724,470					\$724,470
Reduced		12.	60,241	1.9600	\$118,072			0.30	\$18,072	\$136,144
Adult		13.	372					2.35	\$874	\$874
<b>TOTAL</b>		14.	524,722		\$914,316				\$245,122	\$1,159,438
<b>SNACKS</b>										
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
<b>TOTAL</b>		21.	0		\$0				\$0	\$0
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
<b>TOTAL</b>		24.	0		\$0				\$0	\$0
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
Paid	Elem	25.		.4500	\$0				\$0	\$0
	Jr. High	26.		.4500	\$0				\$0	\$0
	Sr. High	27.		.4500	\$0				\$0	\$0
Free		28.		2.2100	\$0					\$0
Reduced		29.		1.9100	\$0					\$0
Adult		30.							\$0	\$0
<b>TOTAL</b>		31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
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
<b>TOTAL</b>		38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
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
<b>TOTAL</b>		45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
Paid	Elem	46.		.4700	\$0				\$0	\$0
	Jr. High	47.		.4700	\$0				\$0	\$0
	Sr. High	48.		.4700	\$0				\$0	\$0
Free		49.	11,900	4.0300	\$47,957					\$47,957
Reduced		50.		3.6300	\$0					\$0
Adult		51.							\$0	\$0
<b>TOTAL</b>		52.	11,900		\$47,957				\$0	\$47,957

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
<b>SUMMER FOOD SERVICE PROGRAM</b>									
<b>BREAKFAST</b>									
Free	53.		2.7725	\$0					\$0
Adult (if charge)	54.							\$0	\$0
<b>TOTAL</b>	<b>55.</b>	0		\$0				\$0	\$0
<b>LUNCH</b>									
Free	56.	14,400	4.8700	\$70,128	\$0				\$70,128
Adult (if charge)	57.	100					5.00	\$500	\$500
<b>TOTAL</b>	<b>58.</b>	14,500		\$70,128				\$500	\$70,628
<b>SNACKS</b>									
Free	59.		1.1400	\$0					\$0
Adult (if charge)	60.							\$0	\$0
<b>TOTAL</b>	<b>61.</b>	0		\$0				\$0	\$0
<b>SUPPER</b>									
Free	62.		4.8700	\$0					\$0
Adult (if charge)	63.							\$0	\$0
<b>TOTAL</b>	<b>64.</b>	0		\$0				\$0	\$0
<b>OTHER CASH</b>									
<b>Sales/Income</b>	<b>65.</b>	xxxxxxxxx		xxxxxxxxx			xxxxxxx	\$950,000	\$950,000
<b>12 Months</b>									
<b>Total Income</b>	<b>66.</b>	xxxxxxxxx		\$8,074,063		\$99,304		\$5,052,791	\$13,226,158

**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	37.69%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$62,004,287	43.27%	\$3,573,460	26.96%	\$16,120	\$0	\$4,084	\$73,884
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$36,243,151	25.29%	\$2,088,579	15.76%	\$9,422	\$0	\$2,387	\$43,183
5. Special Assessment	\$1,189,623	0.83%	\$68,546	0.52%	\$309	\$0	\$78	\$1,417
6. Bond and Interest #1	\$33,648,162	23.48%	\$1,939,100	14.63%	\$8,747	\$0	\$2,216	\$40,093
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	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$1,049,448	0.73%	\$60,287	0.46%	\$272	\$0	\$69	\$1,246
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	\$9,174,279	6.40%	\$528,545	3.99%	\$2,384	\$0	\$604	\$10,928
21. TOTAL	\$143,308,950	100.00% (c)	\$8,258,516 (e)	100.00% (c)	\$37,255 (e)	\$0 (e)	\$9,438 (e)	\$170,752 (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) 2022 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38.64%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$59,512,552	40.55%	\$1,649,423	24.88%	\$7,441	\$0	\$1,885	\$34,103
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$40,116,039	27.33%	\$1,111,682	16.77%	\$5,015	\$0	\$1,271	\$22,985
5. Special Assessment	\$793,059	0.54%	\$21,965	0.33%	\$99	\$0	\$25	\$454
6. Bond and Interest #1	\$37,171,368	25.32%	\$1,029,923	15.54%	\$4,646	\$0	\$1,177	\$21,295
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	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$1,117,156	0.76%	\$30,914	0.47%	\$139	\$0	\$35	\$639
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	\$8,070,144	5.50%	\$223,719	3.37%	\$1,009	\$0	\$256	\$4,626
21. TOTAL	\$146,780,318	100.00% (c)	\$4,067,627 (e)	100.00% (c)	\$18,349 (e)	\$0 (e)	\$4,649 (e)	\$84,102 (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 = \_\_\_\_\_ \$27,177,206

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 \_\_\_\_\_ 15.00 %) = \_\_\_\_\_ \$4,076,581

4. Est. KPERS State Aid for 2023-24 (Line 1 + Line 2 + Line 3) = \_\_\_\_\_ \$31,253,787

**D. Professional Development Aid (Approved Programs Only)**

1. Total estimated 2023-24 expenditures approved professional development program = \_\_\_\_\_ 166,667

2. Total potential state aid (Line 1 X 0.5) = \_\_\_\_\_ 83,334

3. Multiply Legal Maximum General Fund Budget X 0.005 = \_\_\_\_\_ 1,046,820

4. Estimated State Aid (lower of Lines 2 or 3) = \_\_\_\_\_ 83,334

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2024 = \_\_\_\_\_ 25,000

**Form 196**  
**Career and Technical Education**

**2023-2024 State Aid for Transportation to  
Community Colleges/Technical Colleges**

Transportation for 11th and 12th grade pupils attending Career & Technical  
programs/courses at community colleges/technical colleges

**School Bus - Types C & D**

Total number of miles to and from community college/technical college  
\_\_\_\_\_ times amount per mile (\$1.45 per mile)

= \_\_\_\_\_ \$0

**School Bus - Type A**

Total number of miles to and from community college/technical college  
\_\_\_\_\_ times amount per mile (\$1.15 per mile)

= \_\_\_\_\_ \$0

**Passenger Vehicles\***

Total number of miles to and from community college/technical college  
\_\_\_\_\_ times amount per mile (\$.90 per mile)

= \_\_\_\_\_ \$0

TOTAL = \_\_\_\_\_ \$0

\*This applies to transportation provided by school districts. Do not include mileage for  
students that choose to drive their own vehicle.

**FORM 239**

**2023-2024 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID**

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

1. 2023-24 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$70,198,367</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>70,198,367</u> x      factor <u>0.0000</u>	=	<u>\$0</u>
3. Less Prior Year Overpayment	-	<u>\$0</u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$0</u>

.....

**FORM 243**

**2023-2024 ESTIMATED CAPITAL OUTLAY STATE AID**

1. Estimated 2023 Taxes Levied in the Capital Outlay Fund	=	<u>\$44,234,625</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.0000</u>	=	<u>\$0</u>

**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>\$10,782,663</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</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 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>\$0</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</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		=	<u>\$29,988,607</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>ProRation</u> 100	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</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 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>\$0</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>ProRation</u> 100	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</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>

**Unencumbered Cash Balance by Fund**


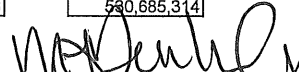
	<b>Fund</b>	<b>July 1, 2021</b>	<b>July 1, 2022</b>	<b>July 1, 2023</b>
General	06	2,464	0	0
Federal Funds	07	-108,419	-359,908	-786,352
Supplemental General	08	6,109,183	7,969,206	4,773,410
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	0	0	0
Adult Supplemental Education	12	35,421	35,421	35,421
At Risk (K-12)	13	0	0	248,655
Bilingual Education	14	0	0	0
Virtual Education	15	0	0	0
Capital Outlay	16	16,953,384	14,024,522	17,112,930
Driver Training	18	0	0	0
Declining Enrollment	19	463,175	463,331	453,331
Extraordinary School Program	22	650,019	725,214	725,764
Food Service	24	2,125,842	7,111,372	8,774,542
Professional Development	26	0	0	0
Parent Education Program	28	0	0	0
Summer School	29	581,241	571,004	479,738
Special Education	30	20,558,496	22,995,725	29,975,286
Cost of Living	33	1,009,074	1,557,939	837,085
Career and Postsecondary Education	34	0	20	-23,506
Gifts/Grants	35	1,222,474	1,266,067	1,274,005
Special Liability	42	1,919,861	2,270,409	2,292,445
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	2,714,149	2,714,149	3,114,149
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	5,638,052	5,638,052	5,638,052
Text Book & Student Material	55	4,057,745	4,178,691	8,136,879
Activity Fund	56	316,412	392,408	398,710
Bond and Interest #1	62	22,471,265	32,997,094	36,117,618
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	501,175	971,324	974,933
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
<b>USD TOTAL</b>		87,221,013	105,522,040	120,553,095
Enrollment (FTE) <sup>1</sup>		25,917.8	26,062.7	26,024.9
Amount per Pupil <sup>2</sup>		3,365	4,049	4,632
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>		0	0	0

*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.*

**Notice of Hearing 2023-2024 Budget**  
The governing body of Unified School District 512 will meet on the 28th day of August 2023 at 6:00 PM at 8200 W 71st Street, Overland Park, KS 66204 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 Center for Academic Achievement on the district website and will be available at this hearing.

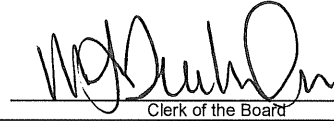
		2021-2022 Actual	2022-2023 Actual	2023-2024 Proposed Budget				
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	186,402,070	20.000	195,214,684	20.000	209,363,911	102,844,796	20.000
Supplemental General (LOB)	08	61,841,859	13.706	63,720,734	11.932	70,198,367	69,989,299	12.717
<b>SPECIAL REVENUE</b>								
Federal Funds	07	15,273,747		13,328,923		19,691,234		
Preschool-Aged At-Risk	11	1,278,841		1,335,214		1,528,925		
Adult Supplemental Education	12	0		0		35,421		
At Risk (K-12)	13	21,317,253		27,426,188		40,616,998		
Bilingual Education	14	2,706,344		2,761,172		3,297,606		
Virtual Education	15	106,421		92,028		97,196		
Capital Outlay	16	40,581,412	8.000	41,241,181	8.000	60,428,310	44,234,625	8.000
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	83,565		176,557		203,909		
Food Service	24	12,249,925		12,616,232		15,424,884		
Professional Development	26	181,050		203,895		243,424		
Parent Education Program	28	598,471		625,656		732,063		
Summer School	29	320,481		395,858		609,112		
Special Education	30	52,040,125		53,889,229		61,298,238		
Cost of Living	33	8,787,833	2.028	8,996,288	1.618	14,197,924	12,871,142	2.339
Career and Postsecondary Education	34	6,255,236		6,872,046		7,154,045		
Gifts and Grants	35	1,302,874		1,266,402		1,274,005		
Special Liability Expense Fund	42	679,628	0.232	1,080,773	0.224	1,365,728	824,358	0.150
Special Reserve Fund	47	2,628,196		2,720,668				
KPERS Special Retirement Contribution	51	27,058,198		27,177,206		31,253,787		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	4,814,474		2,824,341				
Activity Fund	56	607,272		764,960				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	23,807,396	7.438	34,230,774	7.453	40,776,270	40,912,413	7.434
Special Assessment	67	664,177	0.263	808,226	0.159	925,000	872,368	0.159
<b>TOTAL USD EXPENDITURES</b>	100	471,586,848	51.667	499,769,435	49.386	580,716,357	272,549,001	50.799
Less: Transfers	105	92,305,265		106,920,236		116,494,534		
<b>NET USD EXPENDITURES</b>	110	379,281,583		392,849,199		464,221,823		
<b>TOTAL TAXES LEVIED</b>	125	\$229,995,500		\$239,214,024		\$272,549,001		
Assessed Valuation - General Fund	128	\$4,334,327,492		\$4,621,685,282		\$5,142,239,794		
Assessed Valuation - All Other Funds	130	\$4,505,764,594		\$4,964,775,892		\$5,503,703,628		
Assessed Valuation - Capital Outlay	129	\$4,259,410,431		\$4,654,733,331		\$5,529,328,187		
<b>Outstanding Indebtedness, July 1</b>								
		2021		2022		2023		
General Obligation Bonds	135	416,250,000		404,675,000		515,410,000		
Capital Outlay Bonds	140	10,400,000		0		0		
Lease Purchase Principal	153	3,956,513		10,386,508		15,275,214		
<b>TOTAL USD DEBT</b>	155	430,606,513		415,061,508		530,685,314		
*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 512 will meet on the 28th day of August 2023 at 6:00PM at 8200 W 71st Street, Overland Park, KS 66204 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 Center for Academic Achievement 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	Est. Tax
General	\$92,875,010	20.000	18.059	\$102,844,796	20.000
Capital Outlay	\$40,116,039	8.000	7.254	\$44,234,625	8.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
Supplemental General (LOB)	\$59,512,552	11.932		\$69,989,299	12.717
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$8,070,144	1.618		\$12,871,142	2.339
Special Liability Expense Fund	\$1,117,156	0.224		\$824,358	0.150
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$37,171,368	7.453		\$40,912,413	7.434
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$793,059	0.159		\$872,368	0.159
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	<b>\$106,664,279</b>	<b>21.386</b>	<b>19.375</b>	<b>\$125,469,580</b>	<b>22.799</b>

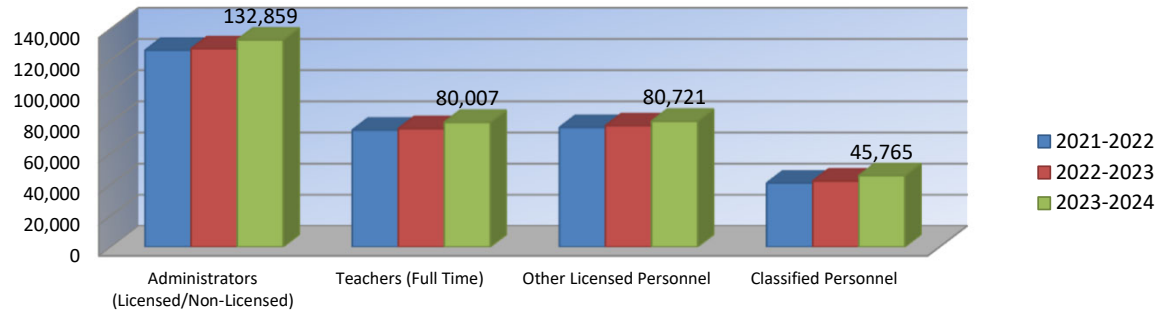
  
Board President

  
Clerk of the Board

## 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)	128.9	16,274,156	126,254	128.5	16,351,138	127,246	130.5	17,338,080	132,859
Teachers (Full Time)	1,788.2	134,121,388	75,004	1,815.7	137,879,906	75,938	1,869.2	149,548,929	80,007
Other Licensed Personnel	316.0	24,227,443	76,669	316.4	24,620,392	77,814	336.0	27,122,265	80,721
Classified Personnel	1,098.8	45,057,220	41,006	1,033.0	43,709,507	42,313	1,230.5	56,314,298	45,765
Substitutes/Temporary Help	~~~~~	5,997,430	~~~~~	~~~~~	7,164,316	~~~~~	~~~~~	8,827,953	~~~~~

Average Salary



## 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.