

Budget Hearing

Sept. 11, 2023

**USD 112
2023-2024 Budget**

PUBLISHED

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 112 will meet on the 11th day of September 2023 at 6:10 PM at 406 Main St., Claflin, KS 67525 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 406 Main St., Claflin - District Office on the district website and will be available at this hearing.

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

Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING								
General	06	6,067,601	20.000	6,296,617	20.000	7,258,442	2,263,852	20.000
Supplemental General (LOB)	08	1,447,026	12.664	1,568,856	13.243	1,771,234	1,518,258	12.540
SPECIAL REVENUE								
Federal Funds	07	500,481		271,186		530,840		
Preschool-Aged At-Risk	11	93,270		146,268		163,300		
At Risk (K-12)	13	477,482		575,907		879,100		
Virtual Education	15	1,706,513		1,524,501		1,786,224		
Capital Outlay	16	1,058,932	7.998	820,215	8.000	1,200,000	968,623	8.000
Driver Training	18	4,897		4,947		7,600		
Food Service	24	357,388		366,743		397,500		
Professional Development	26	11,838		8,718		25,000		
Special Education	30	918,656		884,526		1,040,500		
Career and Postsecondary Education	34	221,455		258,592		281,500		
Gifts and Grants	35	130		5,000		118,000		
KPERS Special Retirement Contribution	51	545,027		492,212		518,823		
Activity Fund	56	24,119		26,458				
DEBT SERVICE								
Bond and Interest #1	62	0	0.000	0	0.000	116,464	0	0.000
TOTAL USD EXPENDITURES	100	13,434,915	40.662	13,237,746	41.243	16,090,327	4,750,733	40.540
Less: Transfers	105	3,329,488		3,592,086		4,093,329		
NET USD EXPENDITURES	110	10,105,427		9,645,660		11,996,998		
TOTAL USD TAXES LEVIED	115	4,341,834		4,518,486		4,750,733		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

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	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)	
OTHER								
Recreation Commission	84	49,000	2.000	50,575	2.000	56,552	56,670	2.004
TOTAL OTHER	120	49,000	2.000	50,575	2.000	56,552	56,670	2.004
TOTAL TAXES LEVIED	125	\$4,384,979		\$4,569,275		\$4,807,403		
Assessed Valuation - General Fund	128	\$104,514,306		\$105,532,549		\$113,192,601		
Assessed Valuation - All Other Funds	130	\$108,583,581		\$112,941,667		\$121,077,920		
Assessed Valuation - Capital Outlay	129	\$108,231,521		\$112,505,891		\$121,077,920		
Outstanding Indebtedness, July 1		2021		2022		2023		
Lease Purchase Principal	153	597,141		518,472		437,687		
TOTAL USD DEBT	155	597,141		518,472		437,687		

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Tamara Dody

Board President

Diane R. Ney

Clerk of the Board

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

The governing body of Unified School District 112 will meet on the 11 day of September 2023 at 6:00 PM at 406 Main St., Claflin, KS 67525 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,

Revenue Neutral Tax Rate

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$2,111,992	20.000	18.761	\$2,263,852	20.000
Bond and Interest #2	\$0	0.000		\$0	0.000
Supplemental General (LOB)	\$1,501,120	13.243		\$1,518,258	12.540
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$906,715	8.000		\$968,623	8.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$0	0.000		\$0	0.000
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$2,407,835	21.243	19.936	\$2,486,881	20.540

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PROPOSED

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Less: Transfers	105	3,329,488		3,592,086		4,093,329		
NET USD EXPENDITURES	110	10,105,427		9,645,660		11,996,998		
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	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
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Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS				\$0	0.000
Supplemental General (LOB)	\$1,501,120	13.243		\$1,341,059	11.076
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$906,715	8.000		\$968,623	8.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
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Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$2,407,835	21.243	19.936	\$2,309,682	19.076

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**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)			=	476.0
2.	Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
	9/20/23 <u>17.0</u> + 2/20/24 <u>0.0</u>			=	17.0
3.	2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	493.0
4.	Estimated 2023-24 weighted low enrollment and high enrollment.				
	(from line 3) <u>493.0</u> x <u>0.418615</u> factor (from Table II)			=	206.4
5.	Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))				
	A. (9/20/23 Contact Hrs <u>0.0</u> + 2/20/24 Contact Hrs <u>0.0</u>) / 6 x 0.395 = <u>0.0</u>			=	0.0
	B. (9/20/23 ELL Headcount <u>0</u> + 2/20/24 ELL Hdct <u>0</u>) x .185 = <u>0.0</u>			=	0.0
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>				
6.	Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))				
	(9/20/23 CTE contact hrs <u>150.0</u> + 2/20/24 contact hrs <u>0.0</u>) / 6 x 0.5			=	12.5
7.	Estimated 2023-24 At-Risk Student Weighting				
	9/20/23 Free Lunch <u>220</u> + 2/20/24 Free Lunch <u>0</u> x 0.484			=	106.5
8.	Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	21.4
9.	Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>345,102</u> +	\$5,088	=	67.8
10.	Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> +	\$5,088	=	0.0
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>588,000</u> +	\$5,088	=	115.6
12.	Estimated FHSU Math & Science Academy FTE enrollment			=	0.0
13.	Estimated 2023-24 Virtual State Aid (Table IV, Line 4)			=	\$2,052,400
14.	Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>1,023.2</u> x	\$5,088 + 2052400	=	\$7,258,442
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	+ \$5,088	=	0.0
	(maximum allowed for this district) (Amt district will use, up to the maximum)				
16.	Total General Fund Budget Authority including Cost of Living.	<u>1,023.2</u> x	\$5,088 + 2052400	=	\$7,258,442

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) = 907.6 x \$5158 = \$4681401 + <u>685,976</u> (Spec Ed)			=	\$5,367,377

TABLE I - KSA 72-5132

1.	Does the district qualify for the 3 yr Average? (Due to military dependent children.)				
		<u>NO</u>			
2.	9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	433.5
3.	2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	0.0
4.	9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	444.7
5.	Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	0.0
6.	9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	476.0
7.	2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		=	0.0

8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>433.5</u>
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>444.7</u>
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)	=	<u>476.0</u>
11. 3 YR AVG FTE*: (
<u>433.5</u> + <u>444.7</u> +		
(line 8)		(line 9)
<u>476.0</u>) ÷ 3 = <u>451.4</u>		
(line 10)		(goes to line 11)
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
12. 2023-24 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).	=	<u>476.0</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>476.0</u>

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

Enrollment of District	Factor
0 - 99.9	1,014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} -1
1622 and over	0.03504

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

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2023.	=	<u>582.8</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2023 who reside in the district 2.5 miles or more (Estimated)	<u>250.0</u> + 2-20-24 <u>0.0</u>	= <u>250.0</u>
3. Index of density = Line 2	<u>250.0</u> divided by Line 1 <u>582.8</u>	= <u>0.429</u>
4. Using index of density (Line 3), determine Per Capita Allowance.		= <u>\$1,130</u>
	Factor A [BASE Change]	1,2216
	Factor B [Transported Students times Per Capita Allowance]	\$282,500
	Factor C [Factor B times Constant]	\$282,500
	Factor D [Factor C times Factor A]	\$345,102
6. 2023-24 Trans. State Aid =	<u>345,102</u> (to Line 9, Page 1)	= <u>345,102</u>

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

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

1. Estimated 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.	<u>12.0</u> X	\$5,600	=	<u>67,200</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u> X	\$2,800	=	<u>0</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	<u>2,800.00</u> X	\$709	=	<u>1,985,200</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	<u>0.00</u> X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	<u>\$2,052,400</u>

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

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

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

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)			=		=	48.89 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)			=	450		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)			=	220		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)					=	21.4
A. USD Level (i or ii)			=	21.4		
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)			=	21.4		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	10.2		

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] =		106.5		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =		21.4		
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =		127.9 X	\$5,088	= \$650,755

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 0.0 ÷ 6 x 0.395 = 0.0000 [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 0 x 0.185 = 0.0000 [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 150.0 ÷ 6 = 25.0000 [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? = NO
- 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 433.0 = 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 _____ = 0.00 %
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 9999 33.00 %
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 \$ 5,367,377 X Lower of Line 4 or Line 5 \$ 1,771,234
7. ADOPTED LOB FOR 2023-2024 \$ _____

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: 10.58 %

Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$187,397

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.00 %

Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$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		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	10,332	29,792	
1985 State Aid Reimbursements	65	267	2,000	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	5,499,436	5,701,758	6,640,442
3130 Mineral Production Tax	115	13,682	26,536	30,000
3205 Special Education Aid	120	543,884	536,531	588,000
4000 Federal Sources				
4820 Impact Aid PL 382	145			
RESOURCES AVAILABLE	170	6,067,601	6,296,617	7,258,442
Total Expenditures & Transfers	175	6,067,601	6,296,617	7,258,442
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	1,485,941	1,337,689	1,404,574
120 Non-Certified	215	29,069	938	2,000
200 Employee Benefits				
210 Insurance (employee)	220	260,185	228,981	250,000
220 Social Security	225	106,919	95,036	100,000
290 Other	230	45,448	29,540	35,000
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237			0
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255			

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			
644 Textbooks	265			
650 Supplies (technology related)	267			
680 Miscellaneous Supplies	270			
700 Property (equipment & furnishings)	275			
800 Other	280	500		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	101,383	90,058	94,560
120 Non-Certified	290	21,321	51,120	53,676
200 Employee Benefits				
210 Insurance (employee)	295	18,467	14,003	15,123
220 Social Security	300	11,277	10,339	12,000
290 Other	305	224	128	300
300 Purchased Professional & Tech Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	1,083	882	1,000
600 Supplies	320	2,058	1,396	2,000
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	3,615	4,703	5,000
120 Non-Certified	340	47,338	49,458	50,000
200 Employee Benefits				
210 Insurance (employee)	345	7,634	12,228	13,500
220 Social Security	350	3,501	3,320	3,600
290 Other	355	71	1,857	2,100
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	100,922	50,000	50,000
120 Non-Certified	400	100,347	104,496	109,720
200 Employee Benefits				
210 Insurance (employee)	405	20,086	14,044	13,068
220 Social Security	410	15,128	11,171	12,500
290 Other	415	9,726	17,186	23,000
300 Purchased Professional & Tech Serv	420	23,098	84,596	85,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	2,720	2,033	3,000
590 Other	440	2,349	4,522	5,000
600 Supplies	445			
700 Property (equipment & furnishings)	450			
800 Other	455	17,611	4,626	5,000
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
100 Salaries				
110 Certified	460	212,396	240,595	210,000
120 Non-Certified	465	109,425	109,013	125,000
200 Employee Benefits				
210 Insurance (employee)	470	41,514	39,801	42,985
220 Social Security	475	22,963	23,947	21,000
290 Other	480	432	291	500
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	1,530		
590 Other	500	33		
600 Supplies	505	374		
700 Property (equipment & furnishings)	510			
800 Other	515	2,882	3,917	4,000
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520		125,489	210,000
200 Employee Benefits				
210 Insurance (employee)	525		35,997	39,500
220 Social Security	530		9,336	10,000
290 Other	535	26,932	18,023	30,000
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	230		
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	64		
500 Other Purchased Services				
520 Insurance	575	2,393	2,884	3,000
590 Other	580			
600 Supplies				
610 General Supplies	585	74		
620 Energy				
621 Heating	590	11,783	8,488	10,000
622 Electricity	595	70,746	32,379	40,000
626 Motor Fuel (not school bus)	600	1,299	1,293	2,000
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620	1,055	827	1,000
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	154,490	171,917	180,513
200 Employee Benefits				
210 Insurance	668	24,287	30,344	32,772
220 Social Security	670	10,447	12,092	13,500
290 Other	672	8,472	6,125	12,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	9,665	10,913	13,000
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900		32,325	62,500
200 Employee Benefits				
210 Insurance	905		236	240
220 Social Security	910		2,473	5,000
290 Other	915		30	100
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805			
937 Virtual Education	807	1,621,000	1,446,000	1,790,000
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	9,000	20,000	20,000
946 Professional Development	830	12,000	10,000	10,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	713,884	779,031	800,000
954 Career & Postsecondary Education	850	125,790	173,000	175,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885		46,841	263,356
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	71,000	133,000	130,000
978 At Risk (K-12)	893	363,420	545,660	650,755
TOTAL EXPENDITURES*	~~~	6,067,601	6,296,617	7,258,442

*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	-18,507	-42,464	-47,704
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	77,999	85,309	91,021
4593 Title II	15	14,313	16,958	15,769
4602 Title IV	22	13,748	13,875	14,511
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67			
4605 ESSER II (CRRSA)	68	243,165		
4606 ESSER III (ARP)	70		120,326	427,043
4599 Other	75	127,299	29,478	30,000
RESOURCES AVAILABLE	170	458,017	223,482	530,640
TOTAL EXPENDITURES	175	500,481	271,186	530,640
UNENCUMBERED CASH BALANCE JUNE 30	190	-42,464	-47,704	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	221,285	85,323	93,283
120 NonCertified	215	34,681	52,214	61,757
200 Employee Benefits				
210 Insurance (Employee)	220	8,954	9,126	10,000
220 Social Security	225	17,952	10,184	15,000
290 Other	230	1,368	4,021	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	1,014	1,695	2,500
644 Textbooks	265	24,050		
650 Supplies (Technology Related)	267	48,935	43,205	45,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	27,308	29,478	30,000
800 Other	280		79	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285		26,250	30,000
120 NonCertified	290	25,418		
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	32	1,876	3,000
290 Other	305	1	23	100
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	10,900		10,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	10,000		
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420	4,000		
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	30,000		
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585	4,260		5,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	26,066		60,000
800 Other	620			150,000
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	3,993	4,200	4,500

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	259	308	400
290 Other	640	5	4	100
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800		3,200	5,000
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 NonCertified	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	500,481	271,186	530,640

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	121,106	122,599	124,240
Cancellation of Prior Year Encumbrances	03		393	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	10	36,230		
2021 \$	15	1,325,466	25,526	
2022 \$	20		1,440,241	30,857
1140 Delinquent Tax	25	14,429	15,760	15,019
1410 Transportation Fees	47			
1980 Reimbursements	60	8,470	12,050	
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	62,657	65,515	58,033
2450 Recreational Vehicle Tax	75	1,267	1,012	1,470
2460 Commercial Vehicle Tax	77			3,017
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	0	0	355,310
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	1,569,625	1,683,096	587,946
TOTAL EXPENDITURES & TRANSFERS	175	1,447,026	1,558,856	1,771,234
TAX REQUIRED (175 minus 170)	195			1,183,288
PERCENT OF COLLECTION	196			90.000 %
TOTAL 2023 TAX REQUIRED (195+196)	197			1,314,764
Delinquent Tax	200			26,295
AMOUNT OF 2023 TAX TO BE LEVIED (Line 197 + Line 200)	205			1,341,059
UNENCUMBERED CASH BALANCE JUNE 30	207	122,599	124,240	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	266,773	309,834	313,000
120 NonCertified	215	8,010	8,107	8,000
200 Employee Benefits				
210 Insurance (Employee)	220			0
220 Social Security	225	20,640	24,007	25,000
290 Other	230	1,879	2,402	4,000
300 Purchased Professional & Technical Serv	235	1,962	690	2,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	3,190	1,715	2,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	48,013	38,168	45,000
644 Textbooks	265	1,840	1,740	3,000
650 Supplies (Technology Related)	267	7,369	16,547	20,000
680 Miscellaneous Supplies	270	2,228	1,999	2,000
700 Property (Equipment & Furnishings)	275	8,568	733	1,000
800 Other	280	57,464	59,261	60,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290	93,865	96,065	90,000
200 Employee Benefits				
210 Insurance (Employee)	295	12,144	12,168	15,000
220 Social Security	300	6,617	6,764	7,000
290 Other	305	4,376	4,684	5,000
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	564	1,386	2,000
600 Supplies	320	686	317	1,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360	26,836	9,300	12,000
400 Purchased Property Services	363			
500 Other Purchased Services	365		39	100
600 Supplies				
640 Books (not textbooks) & Periodicals	370	2,915	3,278	4,000
650 Technology Supplies	375	3,650	3,988	4,000
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420	7,649	3,974	5,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	3,486	5,868	6,000
530 Communications (telephone, postage, etc.)	435	4,794	8,447	9,000
590 Other	440	517	1,160	1,500
600 Supplies	445	5,561	3,284	4,000
700 Property (Equipment & Furnishings)	450	28		

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)
EXPENDITURES				
800 Other	455	21,074	12,232	14,000
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485		3,674	5,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	24,768	29,977	31,000
590 Other	500	1,053	1,567	2,000
600 Supplies	505	2,026	4,312	5,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765		3,200	4,000
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	27,195	17,836	23,000
420 Cleaning	550	2,963	2,101	5,000
430 Repairs & Maintenance	555	806	667	3,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	4,935	5,351	6,000
500 Other Purchased Services				
520 Insurance	575	97,135	101,392	158,000
590 Other	580			
600 Supplies				
610 General Supplies	585	58,456	40,483	42,000
620 Energy				
621 Heating	590	32,103	40,525	51,405
622 Electricity	595	47,239	100,483	107,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610		495	1,000

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)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620	1,612		
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680	28,894	35,630	42,000
626 Motor Fuel	682	69,138	77,260	83,000
730 Equipment (including buses)	684			
800 Other	686	5,695	4,210	5,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

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				
500 Other Purchased Services	700			
600 Supplies	702	3,013	10,101	12,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895	2,547	2,303	3,000
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910	195	176	150
290 Other	915	49	2	5
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945	1,112	400	500
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805			
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830		2,000	5,000
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	180,000	122,500	200,000
954 Career and Postsecondary Education	850	90,000	95,921	100,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880		31,542	
976 Preschool-Aged At-Risk	885	20,000	20,000	25,000
978 At Risk (K-12)	890	123,394	166,591	187,574
TOTAL EXPENDITURES & TRANSFERS*	~~~	1,447,026	1,558,856	1,771,234

*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	15,512	24,844	161,188
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	363,420	545,660	650,755
5208 Transfer From Supplemental General	140	123,394	166,591	187,574
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	502,326	737,095	999,517
TOTAL EXPENDITURES & TRANSFERS	175	477,482	575,907	879,100
UNENCUMBERED CASH BALANCE JUNE 30	190	24,844	161,188	120,417

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	301,752	373,559	460,000
120 NonCertified	215	90,247	93,981	135,000
200 Employee Benefits				
210 Insurance (Employee)	220	41,541	15,428	27,000
220 Social Security	225	28,017	32,872	45,000
290 Other	230	2,890	3,423	5,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	902	1,623	18,000
644 Textbooks	260			5,000
650 Supplies (Technology Related)	263		27,601	55,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			10,000
800 Other	275			

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	11,271	15,550	50,000
120 NonCertified	285			15,000
200 Employee Benefits				
210 Insurance (Employee)	290		6,211	10,000
220 Social Security	295	862	1,130	7,000
290 Other	300		14	100
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			5,000
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355		4,515	15,000
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

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				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			10,000
200 Employee Benefits	532			5,000
626 Motor Fuel	590			2,000
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	477,482	575,907	879,100

*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	162,010	77,407	1,775
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	910	2,869	2,000
5000 OTHER				
5206 Transfer From General	135	1,621,000	1,446,000	1,790,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	
RESOURCES AVAILABLE	170	1,783,920	1,526,276	1,793,775
TOTAL EXPENDITURES & TRANSFERS	175	1,706,513	1,524,501	1,786,224
UNENCUMBERED CASH BALANCE JUNE 30	190	77,407	1,775	7,551

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	10,104	7,083	10,000
120 NonCertified	215	15,968	18,353	21,000
200 Employee Benefits				
210 Insurance (Employee)	220	4,964	1,733	2,000
220 Social Security	225	1,887	1,844	2,500
290 Other	230	35	23	100
300 Purchased Professional & Technical Serv	235	1,652,360	1,472,937	1,727,124
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	53	186	500
644 Textbooks	260			
650 Supplies (Technology Related)	263	17,500	17,867	18,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275	2,981	3,998	4,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

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			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	494	477	500
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490	167		500
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	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			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	1,706,513	1,524,501	1,786,224

*Goes to Budget Line 175.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	0
Federal Funds	07	-18,507	-42,464	-47,704
Supplemental General	08	121,106	122,599	124,240
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	16,507	14,237	20,969
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	15,512	24,844	161,188
Bilingual Education	14	0	0	0
Virtual Education	15	162,010	77,407	1,775
Capital Outlay	16	501,040	386,676	550,855
Driver Training	18	16,418	16,947	17,398
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	63,327	79,613	109,082
Professional Development	26	14,986	15,148	20,116
Parent Education Program	28	0	0	0
Summer School	29	0	0	0
Special Education	30	140,397	135,426	168,332
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	16,352	10,687	24,016
Gifts/Grants	35	2,937	7,807	3,146
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	106,474	115,642	162,483
Text Book & Student Material	55	1,845	12,528	53,884
Activity Fund	56	68,201	74,312	72,704
Bond and Interest #1	62	116,025	116,372	116,464
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		1,344,630	1,167,781	1,558,948
Enrollment (FTE) ¹		924.9	961.2	928.7
Amount per Pupil ²		1,454	1,215	1,679
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	3,548	916	4,725
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		3,548	916	4,725

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.