

## Budget Contents

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DISTRICT NAME Salina  
 USD # 305 (TYPE USD NUMBER ONLY)  
 HOME COUNTY Saline

2023-2024

493,942,168	Final 2021 Assessed Valuation (All funds except General)
453,361,239	Final 2021 General Fund Assessed Valuation
484,821,076	Final 2021 Capital Outlay Assessed Valuation
542,242,826	Final 2022 Assessed Valuation (All funds except General)
461,571,441	Final 2022 General Fund Assessed Valuation
533,182,915	Final 2022 Capital Outlay Assessed Valuation
567,841,105	2023 Assessed Valuation (All funds except General)
482,686,723	2023 General Fund Assessed Valuation
567,841,105	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	9,067,225
<b>Supplemental General</b>	15.254	14.691	7,539,714
<b>Adult Education</b>	0.750	0.750	370,708
<b>Capital Outlay</b>	8.000	8.000	3,954,223
<b>Special Liability Expense</b>	0.000	0.000	
<b>Bond and Interest #1</b>	10.899	9.984	5,387,134
<b>Bond and Interest #2</b>	0.000	0.000	
<b>No Fund Warrant</b>	0.000	0.000	
<b>Special Assessment</b>	0.000	0.000	
<b>Temporary Note</b>	0.000	0.000	
<b>Historical Museum</b>	0.000	0.000	
<b>Public Library Board</b>	0.000	0.000	
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	
<b>Recreation Commission</b>	0.000	0.000	
<b>Rec Commission Emp Benefits</b>	0.000	0.000	
<b>Extraordinary Growth Facilities</b>	0.000	0.000	
<b>Cost of Living</b>	0.000	0.000	

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

6,668.6	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [4 yr Old])
6,518.2	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
6,517.4	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
6,820	9/20/23 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/23 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]).
6,520.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
97.0	9/20/23 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
	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.
3,495	
1,755.0	9/20/23 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
1,348.0	9/20/23 Est. Bilingual Education total clock hours of students enrolled and attending
494	9/20/23 Est. Bilingual headcount of students enrolled and attending
1,200.0	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)

70.0	9/20/23 Est. FTE Virtual Students (Full-Time Students)
10.0	9/20/23 Est. FTE Virtual Students (Part-Time Students)
20.00	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)
	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)

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

Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)

**Your district does NOT qualify for Cost of Living. Please skip this section.**

Will the Board levy a tax for Cost of Living weighting?

If yes, will the Board adopt at least a 31% Local Option Budget?

Date the Board adopted Resolution as authorized by 72-5159.

Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)

Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)

Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

12/12/2017 Date the Board Adopted LOB Resolution as authorized by 72-5143.

33.00 Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)

9999 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

6/10/2014 Date the Capital Outlay was authorized. (Goes to Code 02.)

8.000 Number of mills. (Cannot exceed 8 mills.)

9999 Number of years authorized. (Enter 9999 for continuous and permanent.)

10/12/2021 Date the Adult Education was authorized. (Goes to Code 02.)

0.750 Number of mills.

5 Number of years authorized.

1.000 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	\$105,545,000	\$99,700,000	\$93,575,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

1,789,900 \*Estimated Motor Vehicle Property Tax - 7/1/23 to 6/30/24

25,800 \*Estimated Recreational Vehicle Property Tax - 7/1/23 to 6/30/24

\*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/23 to 6/30/24

7,700 \*Estimated 16/20M Tax - 7/1/23 to 6/30/24

105,600 \*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.)

0.750 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)

7,077.4	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
6,723.1	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
6,724.9	9/20/21 FTE Enrollment (Includes 2/20/22 military count)
6,680.7	9/20/22 FTE Enrollment (Includes 2/20/23 military count)
6,700.3	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.

630 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*	\$7,986,529	\$4,349,073	\$5,427,643	\$0
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$79,865	\$43,491	\$54,276	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$4,530,567	\$2,467,083	\$3,079,026	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$165,671	\$90,215	\$112,591	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$2,754,322	\$1,499,866	\$1,871,836	\$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)	\$104,607	\$56,964	\$71,091	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$7,635,032	\$4,157,619	\$5,188,820	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$351,497	\$191,454	\$238,823	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$59,899	\$32,618	\$40,707	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.289 %	93.288 %	93.290 %	0.000 %

**TABLE I**

1. Estimated percent of distribution of 2023 tax dollars:	=	Jan. 20, 2024	54.000	Sept. 20, 2024	9.000
		Mar. 20, 2024	3.000	Oct. 31, 2024	1.000
		June 5, 2024	33.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.000		
3. 2023 General Fund Assessed Valuation	=		\$482,686,723	TOTAL	100.000
4. 2023-2024 Tax Levied (20 mills x 2023 General Fund Assessed Valuation)	=		\$9,653,734		(Must total 100%)
5. 2023-2024 Est. Tax Levy to be received 1-1-2024 to 6-30-2024 (Line 2 x Line 4)	=		\$8,688,361		

\*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*	\$407,726	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$4,077	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$231,289	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$8,458	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$140,612	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$5,340	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$389,776	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$17,950	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$3,058	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.288 %	0.000 %	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>\$1,789,900</u>	(14) <u>\$25,800</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>\$7,700</u>	(17) <u>\$105,600</u>		
(18) <b>2021 DELINQUENT TAX PERCENTAGE</b>			
Percent Uncollected*	= <u>0.5100 %</u>		

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

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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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	\$0
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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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	
2. 2022 Actual Taxes Levied*	\$7,986,529	\$4,349,073	\$5,427,643	
3. Less: percent of delinquent taxes (3a) <u>1.000</u>	\$79,865	\$43,491	\$54,276	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$4,530,567	\$2,467,083	\$3,079,026	
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$165,671	\$90,215	\$112,591	
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7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)	\$104,607	\$56,964	\$71,091	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$7,635,032	\$4,157,619	\$5,188,820	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$351,497	\$191,454	\$238,823	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$59,899	\$32,618	\$40,707	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.289 %	93.288 %	93.290 %	0.000 %

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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		
2. 2022 Actual Taxes Levied*	\$407,726		
3. Less: percent of delinquent taxes <u>1.000</u>	\$4,077	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$231,289		
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$8,458		
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$140,612		
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)	\$5,340		
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$389,776	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$17,950	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$3,058	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.288 %	0.000 %	0.000 %

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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 *					
2. 2022 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**					
6. Less: June 5, 2023 Ad Valorem Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated (NRA / TIF)					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *				
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>1.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**				
6. Less: June 5, 2023 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2023 *	_____	_____	_____	_____
2. 2022 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

2023-2024  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
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**FORM 110**

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

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

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TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
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	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *				
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**				
6. Less: June 5, 2023 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2023 amounts are available from the County Treasurer.  
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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 *	_____	_____	_____	_____
2. 2022 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2023 amounts are available from the County Treasurer.  
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2023-2024  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
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**FORM 110**

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

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2023 amounts are available from the County Treasurer.  
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TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
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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 *				
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**				
6. Less: June 5, 2023 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</u>

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2023 amounts are available from the County Treasurer.  
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	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2023 *	_____	_____	_____	_____
2. 2022 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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

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

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

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TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
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	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *				
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**				
6. Less: June 5, 2023 Ad Valorem Taxes received**				
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10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
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2023-2024  
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FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
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	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2023 *	_____	_____	_____	_____
2. 2022 Actual Taxes Levied*	_____	_____	_____	_____
3. Less: percent of delinquent taxes (3a) _____	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
6. Less: June 5, 2023 Ad Valorem Taxes received**	_____	_____	_____	_____
7. Less: County Taxes received**	_____	_____	_____	_____
8. Less: County Taxes received**	_____	_____	_____	_____
9. Less: Taxes refunded/abated (NRA / TIF)	_____	_____	_____	_____
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %

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2023-2024  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
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	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2023 *			
2. 2022 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**			
6. Less: June 5, 2023 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated (NRA / TIF)			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %

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

\*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 *				
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**				
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**				
6. Less: June 5, 2023 Ad Valorem Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated (NRA / TIF)				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</u>	<u>0.000 %</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.

**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*)	5.4
2. Estimated (FTE*)Special Education Paraprofessionals <u>10.8</u> times .4 =	4.3
3. Total number of Special Education Teachers (Line 1 + Line 2)	9.7
4. Estimated State Aid due from 7-1-2023 to 6-30-2024 (Line 3 x \$30,800)	\$298,760

\*Full-time equivalency

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	\$1,740,000
7. Insurance	\$5,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$140,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$5,000
12. Teacher travel (in-district)	\$330,750
13. Total of Lines 5 through 12	\$2,220,750
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$2,220,750
16. Total Estimated Transportation Aid (7-1-2023 to 6-30-2024) (Line 15 x 80%)	\$1,776,600
17. Estimated Catastrophic State Aid (7-1-2023 to 6-30-2024)	
18. Estimated Medicaid Replacement State Aid	\$216,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2023 to 6-30-2024)	\$6,808,640
20. Total Estimated Special Education Aid (7-1-2023 to 6-30-2024) (Line 4+16+17+18+19)	<b>\$9,100,000</b>

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

1. 2023-24 General Fund Budget (Form 150, Line 16)	=	<u>\$56,866,714</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>\$9,100,000</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$9,100,000</u>
4. 2023-24 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$47,766,714</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)				=	6,518.2
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	97.0	+	2/20/24	0.0
				=	97.0
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	6,615.2
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	6,615.2	x	0.035040	factor (from Table II)	
				=	231.8
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))				=	91.4
A. (9/20/23 Contact Hrs	1,348.0	+ 2/20/24 Contact Hrs	0.0	) / 6 x 0.395	= 88.7
B. (9/20/23 ELL Headcount	494	+ 2/20/24 ELL Hdct	0	) x .185	= 91.4
Note: Bilingual weighting is based on the higher of contact hours or headcount.					
6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))	9/20/23 CTE contact hrs	1,755.0	+ 2/20/24 contact hrs	0.0	) / 6 x 0.5
				=	146.3
7. Estimated 2023-24 At-Risk Student Weighting					
	9/20/23 Free Lunch	3,495	+ 2/20/24 Free Lunch	0	x 0.484
				=	1,691.6
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	367.0
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)		806,256	÷	\$5,088	= 158.5
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))		9,100,000	÷	\$5,088	= 1,788.5
12. Estimated FHSU Math & Science Academy FTE enrollment				=	1.0
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)				=	\$434,180
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		11,091.3	x	\$5,088	+ 434180
				=	\$56,866,714
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.		11,091.3	x	\$5,088	+ 434180
				=	\$56,866,714

**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) = 9301.8 x \$5158 = \$47978684 +	9,100,000	(Spec Ed)	=	\$57,078,684
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**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)		<b>NO</b>		
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	6,668.6
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.)		0.0	=	0.0
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	6,518.2
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.)		0.0	=	0.0
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	6,517.4
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.)		0.0	=	0.0

Form 150

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

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)		=	51.25 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)	=	6,820	
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)	=	3,495	
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	367.0
A. USD Level (i or ii)	=	367.0	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	367.0	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0	
B. SCHOOL Level Do NOT need to enter information by building	=	0.0	

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

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	1,691.6		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	367.0		
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5088 ] =	2,058.6 X	\$5,088	= \$10,474,157

**Page 1 Footnotes:**

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{1,348.0}{6} \div 6 \times 0.395 = 88.7433$  [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  $494 \times 0.185 = 91.3900$  [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{1,755.0}{6} \div 6 = 292.5000$  [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

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

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/24 Est. FTE Enrollment	0.0	>=25 or 1% of the 9/20/23 Est. FTE Enrollment	6,520.0	=	NO
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**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 \$ 57,078,684 X Lower of Line 4 or Line 5 ..... \$ 18,835,966
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: 15.39 %

Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$2,898,855

(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: 0.83 %

Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$156,339

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.	99,800	1.1500	\$114,770	.0400	\$3,992	3.20	\$319,360	\$438,122
	Jr. High	2.	61,500	1.1500	\$70,725	.0400	\$2,460	3.40	\$209,100	\$282,285
	Sr. High	3.	91,800	1.1500	\$105,570	.0400	\$3,672	3.60	\$330,480	\$439,722
Free		4.	465,400	4.7100	\$2,192,034	.0400	\$18,616			\$2,210,650
Reduced		5.	82,000	4.3100	\$353,420	.0400	\$3,280	0.40	\$32,800	\$389,500
Adult		6.	5,100					4.75	\$24,225	\$24,225
	<b>TOTAL</b>	7.	805,600		\$2,836,519		\$32,020		\$915,965	\$3,784,504
<b>BREAKFAST</b>										
Paid	Elem	8.	23,100	.5000	\$11,550			2.00	\$46,200	\$57,750
	Jr. High	9.	5,600	.5000	\$2,800			2.10	\$11,760	\$14,560
	Sr. High	10.	5,800	.5000	\$2,900			2.10	\$12,180	\$15,080
Free		11.	175,700	2.2600	\$397,082					\$397,082
Reduced		12.	22,900	1.9600	\$44,884			0.30	\$6,870	\$51,754
Adult		13.	50					3.00	\$150	\$150
	<b>TOTAL</b>	14.	233,150		\$459,216				\$77,160	\$536,376
<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.	13,800	1.0800	\$14,904					\$14,904
Reduced		19.		.5400	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	<b>TOTAL</b>	21.	13,800		\$14,904				\$0	\$14,904
<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.		4.0300	\$0					\$0
Reduced		50.		3.6300	\$0					\$0
Adult		51.							\$0	\$0
	<b>TOTAL</b>	52.	0		\$0				\$0	\$0

Form 162

2023-2024 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-23 to 6-30-24
<b>SUMMER FOOD SERVICE PROGRAM</b>									
<b>BREAKFAST</b>									
Free	53.	6,500	2.7725	\$18,021					\$18,021
Adult (if charge)	54.	5					3.00	\$15	\$15
<b>TOTAL</b>	<b>55.</b>	6,505		\$18,021				\$15	\$18,036
<b>LUNCH</b>									
Free	56.	16,500	4.8700	\$80,355		\$0			\$80,355
Adult (if charge)	57.	105					5.00	\$525	\$525
<b>TOTAL</b>	<b>58.</b>	16,605		\$80,355				\$525	\$80,880
<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>	xxxxxxxx		xxxxxxxx			xxxxxx	\$49,000	\$49,000
<b>12 Months</b>									
<b>Total Income</b>	<b>66.</b>	xxxxxxxx		\$3,409,015		\$32,020		\$1,042,665	\$4,483,700

**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	34.45%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$7,539,714	43.70%	\$524,065	28.65%	\$7,554	\$0	\$2,254	\$30,919
3. Adult Education	\$370,708	2.15%	\$25,784	1.41%	\$372	\$0	\$111	\$1,521
4. Capital Outlay	\$3,954,223	22.92%	\$274,864	15.02%	\$3,962	\$0	\$1,182	\$16,216
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$5,387,134	31.23%	\$374,520	20.47%	\$5,398	\$0	\$1,611	\$22,096
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	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$17,251,779	100.00% (c)	\$1,199,233 (e)	100.00% (c)	\$17,286 (e)	\$0 (e)	\$5,159 (e)	\$70,752 (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)
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	33.69%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. General (No MVPT or RVPT)								
2. Supplemental Gen. Fund	\$7,986,529	43.95%	\$259,598	29.15%	\$3,742	\$0	\$1,117	\$15,316
3. Adult Education	\$407,726	2.24%	\$13,231	1.49%	\$191	\$0	\$57	\$781
4. Capital Outlay	\$4,349,073	23.93%	\$141,347	15.87%	\$2,037	\$0	\$608	\$8,339
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$5,427,643	29.87%	\$176,432	19.81%	\$2,543	\$0	\$759	\$10,409
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	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$18,170,971	100.00% (c)	\$590,667 (e)	100.00% (c)	\$8,514 (e)	\$0 (e)	\$2,541 (e)	\$34,848 (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) 113 x \$135) = \$15,255

**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 = \$10,410,741

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 %) = \$1,561,611

4. Est. KPERS State Aid for 2023-24 (Line 1 + Line 2 + Line 3) = \$11,972,352

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

1. Total estimated 2023-24 expenditures approved professional development program = 741,000

2. Total potential state aid (Line 1 X 0.5) = 370,500

3. Multiply Legal Maximum General Fund Budget X 0.005 = 284,334

4. Estimated State Aid (lower of Lines 2 or 3) = 284,334

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2024 = 85,300

**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>\$18,835,966</u>         |
| 2. Estimated Supplemental General State Aid                                            |   |                             |
| Line 1 <u>18,835,966</u> x    factor <u>0.4934</u>                                     | = | <u>\$9,293,666</u>          |
| 3. Less Prior Year Overpayment                                                         | - | <u>                    </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)                      | = | <u>\$9,293,666</u>          |
- .....

**FORM 243**

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

- |                                                                       |   |                    |
|-----------------------------------------------------------------------|---|--------------------|
| 1. Estimated 2023 Taxes Levied in the Capital Outlay Fund             | = | <u>\$4,542,729</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.4500</u> | = | <u>\$2,044,228</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>\$9,438,653</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4500</u>	= <u>\$4,247,394</u>
4. Less prior year overpayment	-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)	=	<u>\$4,247,394</u>

Kansas Department of Education  
Form 0-135-242

USD #305  
6/2023

**FORM 244**  
**BOND AND INTEREST FUND #1**  
**2023-2024 ESTIMATED BOND AND INTEREST STATE AID**

(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2023-2024 bond and interest fund payments	=	<u>                    </u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	= <u>\$0</u>
4. Less prior year overpayment	-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)	=	<u>\$0</u>



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

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

1. Estimated 2023-2024 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>ProRation</u> 100	=	<u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$0</u>

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

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

1. Estimated 2023-2024 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
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		-	_____
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 242-A**  
**BOND AND INTEREST FUND #2**  
**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                   | = |        |
| 2. Estimated Federal Tax Credit (Build America Bonds)                    | = |        |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor |   |        |
|                                                                          |   | 0.4500 |
|                                                                          | = | \$0    |
| 4. Less prior year overpayment                                           | - |        |
| 5. Estimated bond and interest fund state aid (Goes to Code 63)          | = |        |
| (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)                   |   | \$0    |

Kansas Department of Education  
Form 0-135-242A

USD #305  
6/2023

**FORM 244-A**  
**BOND AND INTEREST FUND #2**  
**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                   | = |        |
| 2. Estimated Federal Tax Credit (Build America Bonds)                    | = |        |
| 3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor |   |        |
|                                                                          |   | 0.0000 |
|                                                                          | = | \$0    |
| 4. Less prior year overpayment                                           | - |        |
| 5. Estimated bond and interest fund state aid (Goes to Code 63)          | = |        |
| (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)                   |   | \$0    |

**FORM 246-A**  
**BOND AND INTEREST FUND #2**  
**2023-2024 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2023-2024 bond and interest fund payments		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$0</u>

**FORM 248-A**  
**BOND AND INTEREST FUND #2**  
**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		=	_____
2. Estimated Federal Tax Credit (Build America Bonds)		=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	<u>\$0</u>

CERTIFICATE  
TO THE CLERK of Saline County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 305

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	56,866,714	9,653,734	20.000 <sup>2</sup>
Federal Funds	12-1663	07	17,165,660		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	18,835,966	8,733,857	
Adult Education	74-32,259	10	750,000	425,881	
Preschool-Aged At-Risk	72-5154	11	257,000		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	13,871,200		
Bilingual Education	72-3613	14	1,240,000		
Virtual Education	72-3715	15	554,110		
Capital Outlay	72-53, 113	16	16,368,110	4,542,729	
Driver Training	72-5163	18	59,000		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	5,793,205		
Professional Development	72-2552	26	741,000		
Parent Education Program	72-4165	28	155,000		
Summer School	72-3238	29	35,000		
Special Education	72-3422	30	15,500,000		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,561,000		
Gifts and Grants	72-1142	35	989,973		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	11,972,352		
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	9,438,753	5,634,648	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

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

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

3. Date election was held to exceed 31% \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_  
Date the Board adopted resolution \_\_\_\_\_ 12/12/2017 \_\_\_\_\_ authorizing \_\_\_\_\_ 33.00% expires \_\_\_\_\_ 9999

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

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

		2023-2024 Adopted Budget		
		1	2	3
TABLE OF CONTENTS	K.S.A.	Code 01 Line	Expenditures	2023 Tax to be Levied
County Clerk's Use Certified Mill Rate				
COOPERATIVES				
Special Education	72-3412	78	32,341,194	
Total USD		100	204,495,237	28,990,849
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		Rate Used in this Budget for 2023-2024	
2021 Delinquent Tax Percentage	0.510 %		1.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 6/10/2014 authorizing 8.000 mills for 9999 years.

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

2. Adult Education

Resolution dated 10/12/2021 authorizing 0.750 mills for 5 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	Fiscal Year 2023-2024									
		1	2	3	4	5	6	7	8	9	10
		Actual 2022 Tax Levy	Less 1 Allowance for Delinquency	Less 2022 Tax Received in 2022-23	Less Tax Refunded in 2022-23	2022 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2023 Tax to be Levied	Estimate of 2023 Taxes (1/1/2024 - 6/30/2024)
Supplemental General	03	7,986,529	79,865	7,450,560	104,607	351,497	787,034	11,296	46,235	8,733,857	7,860,471
Adult Education	05	407,726	4,077	380,359	5,340	17,950	39,183	563	2,302	425,881	383,293
Capital Outlay	10	4,349,073	43,491	4,057,164	56,964	191,454	418,001	5,999	24,555	4,542,729	4,088,456
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	5,427,643	54,276	5,063,453	71,091	238,823	553,322	7,941	32,505	5,634,648	5,071,183
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	0	0	0	0	0	0	0	0	0	0
TOTAL	80	18,170,971	181,709	16,951,536	238,002	799,724	1,797,540	25,799	105,597	19,337,115	17,403,403

Adult Education Computation	\$567,841,105 Assessed Valuation	x	0.750 Adult Education Mill Levy	=	\$425,881 Taxes to be Levied
Capital Outlay Computation	\$567,841,105 Assessed Valuation	x	8.000 Capital Outlay Mill Levy	=	\$4,542,729 Taxes to be Levied
Tax Collection Ratio for 2022	93.289 %				

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	
								Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	GENERAL OBLIGATION-NEW CONSTR	4/8/2014	6/26/2014		3.30%	117,215,000	5,800,000	9/1/2023	9/1/2023	1,870,394	5,800,000		
	GENERAL OBLIGATION-REFUNDING	4/8/2014	6/30/2016	6/30/2016	1.95%	8,320,000	8,320,000	3/1/2024		166,400		166,400	
	GENERAL OBLIGATION-REFUNDING	4/8/2014	9/7/2017	9/7/2017	2.74%	9,125,000	6,925,000	3/1/2024		103,875		103,875	1,000,000
	GENERAL OBLIGATION-REFUNDING	4/8/2014	9/25/2019	9/25/2019	2.47%	65,055,000	56,870,000	3/1/2024		641,471		641,471	675,000
	GENERAL OBLIGATION-REFUNDING	4/8/2014	5/25/2021	5/25/2021	1.36%	16,845,000	15,660,000	9/1/23 & 3/1/24	9/1/2023	151,513	705,000	75,052	6,845,000
							Total	93,575,000			2,933,653	6,505,000	986,798
after July 1, 2015 & prior to June 30, 2017													
							Total	0			0	0	0
after July 1, 2017 & prior to June 30, 2022													
							Total	0			0	0	0
after July 1, 2022													
							Total	0			0	0	0
Grand Total							93,575,000			2,933,653	6,505,000	986,798	8,520,000



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.

Code 05a

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			
<b>REVENUES</b>				
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	20,658	25,208	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	83,922	76,111	
1980 Reimbursements	60	145,519	178,081	
1985 State Aid Reimbursements	65	420,734	418,413	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	44,482,705	46,235,085	47,766,714
3130 Mineral Production Tax	115	294	307	
3205 Special Education Aid	120	7,855,603	8,063,424	9,100,000
4000 Federal Sources				
4820 Impact Aid PL 382	145			
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>53,009,435</b>	<b>54,996,629</b>	<b>56,866,714</b>
Total Expenditures & Transfers	175	53,009,435	54,996,629	56,866,714
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	7,743,346	11,250,662	12,589,618
120 Non-Certified	215	353,602	372,771	400,000
200 Employee Benefits				
210 Insurance (employee)	220	2,234,066	2,540,393	2,665,000
220 Social Security	225	1,597,181	1,581,771	1,660,000
290 Other	230	375,210	359,880	380,000
300 Purchased Professional & Tech Serv	235	558,803	522,523	275,000
400 Purchased Property Services	237	3,614	9,838	8,000
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	310,595	285,996	310,500

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	722,066	859,664	1,005,000
644 Textbooks	265			
650 Supplies (technology related)	267	85,882	85,882	100,000
680 Miscellaneous Supplies	270	20,790	24,385	25,500
700 Property (equipment & furnishings)	275	407,685	320,727	270,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,957,730	1,798,598	1,900,000
120 Non-Certified	290	418,572	406,841	430,000
200 Employee Benefits				
210 Insurance (employee)	295	267,025	307,524	323,000
220 Social Security	300	171,141	169,532	180,000
290 Other	305	33,256	32,451	34,000
300 Purchased Professional & Tech Serv	310	6,526	4,580	9,250
400 Purchased Property Services	313			
500 Other Purchased Services	315	19,192	20,072	24,900
600 Supplies	320	8,386	10,397	11,500
700 Property (equipment & furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,114,621	1,147,859	1,205,000
120 Non-Certified	340	342,393	285,613	300,000
200 Employee Benefits				
210 Insurance (employee)	345	148,323	158,240	166,000
220 Social Security	350	106,942	103,717	109,000
290 Other	355	19,252	19,846	21,000
300 Purchased Professional & Tech Serv	360	15,490	15,656	16,600
400 Purchased Property Services	363			
500 Other Purchased Services	365	2,538	1,812	5,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370	119,827	119,091	127,558
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	14,221	12,420	9,000
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	211,291	214,730	225,500
120 Non-Certified	400	83,860	85,286	89,550
200 Employee Benefits				
210 Insurance (employee)	405	11,717	13,412	14,000
220 Social Security	410	18,217	18,762	19,700
290 Other	415	5,263	5,413	5,680
300 Purchased Professional & Tech Serv	420	38,160	30,671	76,800
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	671	671	700
530 Communications (telephone, postage, etc.)	435			
590 Other	440	45,066	36,238	32,000
600 Supplies	445	226		500
700 Property (equipment & furnishings)	450			
800 Other	455			
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	2,274,529	2,215,316	2,326,100
120 Non-Certified	465	614,221	632,909	665,000
200 Employee Benefits				
210 Insurance (employee)	470	227,987	268,146	281,500
220 Social Security	475	217,360	212,907	224,000
290 Other	480	28,795	29,061	30,500
300 Purchased Professional & Tech Serv	485	167	671	1,200
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	1,853	1,419	4,000
600 Supplies	505			
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735	2,160,712	2,228,739	2,340,000
200 Employee Benefits				
210 Insurance	740	204,834	228,688	240,000
220 Social Security	745	166,069	170,471	179,000
290 Other	750	15,446	15,564	16,350
300 Purchased Professional & Tech Serv	755	117,873	189,345	175,700
400 Purchased Property Services	760			
500 Other Purchased Services	765	106,296	130,728	138,500
600 Supplies	770	150,947	128,476	175,000
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	3,479,580		
200 Employee Benefits				
210 Insurance (employee)	525	502,202		
220 Social Security	530	262,841		
290 Other	535	80,682		
300 Purchased Professional & Tech Serv	540	228,627	103,898	109,500
400 Purchased Property Services				
411 Water/Sewer	545	154,033	146,149	160,766
420 Cleaning	550	17,772	58,840	65,000
430 Repairs & Maintenance	555			
440 Rentals	560	1,500		
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	780,547		
590 Other	580	13,666	13,451	16,500
600 Supplies				
610 General Supplies	585	168,628	194,204	211,000
620 Energy				
621 Heating	590	207,321	240,035	264,038
622 Electricity	595	1,282,420	1,407,096	1,547,807
626 Motor Fuel (not school bus)	600	35,037	34,593	40,000
629 Other	605			
680 Miscellaneous Supplies	610	19,768	19,525	20,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
800 Other	620			
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			
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	1,053,225	987,670	1,193,400
519 Mileage in Lieu of Trans	678	425		
520 Insurance	680	32,601	33,406	35,000
626 Motor Fuel	682	104,778	98,402	130,000
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	41,490	41,464	40,000
200 Employee Benefits				
210 Insurance	710	1,875	2,146	22,500
220 Social Security	712	3,104	3,119	3,300
290 Other	714	399	410	430
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			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
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	471,630	293,837	554,110
938 Capital Outlay	810	1,460,106	2,500,000	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840	7,855,603	8,063,424	9,100,000
954 Career & Postsecondary Education	850			
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889	500,000	864,911	800,000
976 Preschool-Aged At-Risk	891	209,500	227,709	257,000
978 At Risk (K-12)	893	8,160,240	9,975,976	10,474,157
TOTAL EXPENDITURES*	~~~	53,009,435	54,996,629	56,866,714

\*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	-626,741	-2,032,258	-2,903,879
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	1,812,253	2,025,294	2,377,990
4593 Title II	15	299,502	314,359	277,891
4602 Title IV	22	229,522	148,266	206,207
4601 Title III (English Language Acquisition)	60	49,696	42,211	48,000
4595 ESSER I (CARES Act)	67	36,554	35,266	663,472
4605 ESSER II (CRRSA)	68	4,081,531	1,998,167	
4606 ESSER III (ARP)	70	51,060	4,841,689	8,771,012
4599 Other	75	6,907,417	6,856,220	7,724,967
<b>RESOURCES AVAILABLE</b>	170	12,840,794	14,229,214	17,165,660
<b>TOTAL EXPENDITURES</b>	175	14,873,052	17,133,093	17,165,660
UNENCUMBERED CASH BALANCE JUNE 30	190	-2,032,258	-2,903,879	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	3,920,345	4,530,144	4,300,000
120 NonCertified	215	2,351,920	2,507,309	2,590,200
200 Employee Benefits				
210 Insurance (Employee)	220	551,774	585,151	680,000
220 Social Security	225	480,603	515,472	500,000
290 Other	230	88,532	136,055	90,000
300 Purchased Professional & Technical Serv	235	182,574	268,176	300,244
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	44,366	25,225	30,000
600 Supplies				
610 General Supplemental (Teaching)	260	328,270	216,055	230,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	329,968	269,589	345,000
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		6,650	5,301
800 Other	280			

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	604,391	910,380	700,000
120 NonCertified	290	580,023	699,794	707,000
200 Employee Benefits				
210 Insurance (Employee)	295	73,436	127,638	140,000
220 Social Security	300	72,594	121,059	110,000
290 Other	305	12,700	20,368	20,000
300 Purchased Professional & Technical Serv	310			202,050
400 Purchased Property Services	313			
500 Other Purchased Services	315	140,852	194,523	200,000
600 Supplies	320	115,360	70,161	199,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	326,477	372,004	450,000
120 NonCertified	340	2,331,728	2,144,680	2,300,000
200 Employee Benefits				
210 Insurance (Employee)	345	213,957	189,404	200,000
220 Social Security	350	198,628	180,090	195,000
290 Other	355	20,235	17,358	19,000
300 Purchased Professional & Technical Serv	360	197,200	281,076	250,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	29,419	38,338	82,000
600 Supplies				
640 Books (not textbooks) & Periodicals	370	1,814		
650 Technology Supplies	375		11,625	20,000
680 Miscellaneous Supplies	380		42,405	161,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	3,000	6,000	
120 NonCertified	400	14,500	16,500	15,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	1,246	1,628	850
290 Other	415	291	112	135
300 Purchased Professional & Technical Serv	420	7,080	7,080	7,080
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445	1,187	2,832	3,500
700 Property (Equipment & Furnishings)	450			
800 Other	455	74,628	58,312	65,000
2400 School Administration				
100 Salaries				
110 Certified	460	43,510	45,000	35,000
120 NonCertified	465	34,750	30,750	20,000
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	5,987	5,795	3,500
290 Other	480	396	400	150
300 Purchased Professional & Technical Serv	485			



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			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	6,719	3,384	5,000
600 Supplies	505	44,780	50,569	65,000
700 Property (Equipment & Furnishings)	510	69,298	177,496	200,000
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680		54,422	55,000
120 NonCertified	685	63,968	66,996	55,000
200 Employee Benefits				
210 Insurance	690	880	3,264	4,500
220 Social Security	695	4,800	9,212	8,000
290 Other	700	342	1,119	1,100
300 Purchased Professional & Technical Serv	705	1,120	2,400	37,000
400 Purchased Property Services	710			
500 Other Purchased Services	715	10,018	11,121	20,000
600 Supplies	720	10,508	7,947	15,000
700 Property (Equipment & Furnishings)	725			
800 Other	730		11	
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	228,345	238,369	192,000
200 Employee Benefits				
210 Insurance (Employee)	525	10,800	14,704	20,000
220 Social Security	530	15,213	17,910	18,000
290 Other	535	5,245	5,680	5,000
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	91,706	167,470	200,000
440 Rentals	560	12,000	20,400	24,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	18,765	23,750	30,000
590 Other	580	23,609	20,181	30,000
600 Supplies				
610 General Supplies	585	19,619	23,498	30,000
620 Energy				
621 Heating	590			
622 Electricity	595	65,503	74,461	85,000
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	119,034	98,882	105,000

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	2,400	4,800	5,050
220 Social Security	635	4,526	6,540	7,000
290 Other	640	2,416	1,582	2,000
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	79,982	72,300	90,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660	11,930	12,157	20,000
626 Motor Fuel	665	10,223	10,625	15,000
730 Equipment (including buses)	670			
800 Other	675	35,147	19,550	30,000
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	244,639	276,536	270,000
200 Employee Benefits				
210 Insurance	745	10,800	19,200	20,000
220 Social Security	750	15,310	20,834	15,000
290 Other	755	3,884	6,220	3,000
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770	25,253	31,762	28,000
600 Supplies				
630 Food & Milk	775	120,672	141,593	150,000
680 Miscellaneous Supplies	780	40,253	37,475	50,000
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800	59,604	723,535	80,000
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*	~~~	14,873,052	17,133,093	17,165,660

\*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	852,909	518,671	523,640
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	10	231,366		
2021 \$	15	6,900,744	366,144	
2022 \$	20		7,450,560	351,497
1140 Delinquent Tax	25	97,504	125,597	39,953
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	873,655	865,155	787,034
2450 Recreational Vehicle Tax	75	12,237	11,935	11,296
2460 Commercial Vehicle Tax	77	43,047	47,324	46,235
2800 In Lieu of Taxes IRBs/Rental Excise	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	8,578,146	8,861,746	9,293,666
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	17,589,608	18,247,132	11,053,321
TOTAL EXPENDITURES & TRANSFERS	175	17,070,937	17,723,492	18,835,966
TAX REQUIRED (175 minus 170)	195			7,782,645
PERCENT OF COLLECTION	196			90.000 %
TOTAL 2023 TAX REQUIRED (195÷196)	197			8,647,383
Delinquent Tax	200			86,474
AMOUNT OF 2023 TAX TO BE LEVIED (Line 197 + Line 200)	205			8,733,857
UNENCUMBERED CASH BALANCE JUNE 30	207	518,671	523,640	~~~~~

**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	5,273,371		
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			

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			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	296,947	201,571	275,000
120 NonCertified	340	83,666	88,306	93,000
200 Employee Benefits				
210 Insurance (Employee)	345	28,542	20,800	25,200
220 Social Security	350	29,071	22,891	27,600
290 Other	355	6,032	4,005	5,100
300 Purchased Professional & Technical Serv	360	13,457	1,020	14,000
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			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

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			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755	7,724	7,423	8,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	4,983	6,196	6,500
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520		3,210,454	3,765,000
200 Employee Benefits				
210 Insurance (Employee)	525		376,456	430,000
220 Social Security	530		242,243	285,000
290 Other	535		71,900	85,000
300 Purchased Professional & Technical Serv	540		97,828	175,000
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		984,535	1,230,700
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

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

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			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	1,126,444	1,147,409	1,240,000
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825		78,699	250,000
946 Professional Development	830	271,134	743,584	400,000
948 Parent Education Program	835	51,534	51,534	51,534
949 Summer School	837			
950 Special Education	840	5,717,118	5,824,307	6,020,477
954 Career and Postsecondary Education	850	1,160,914	1,314,053	1,550,000
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880		435,806	
976 Preschool-Aged At-Risk	885			
978 At Risk (K-12)	890	3,000,000	2,792,472	2,898,855
TOTAL EXPENDITURES & TRANSFERS*	~~~	17,070,937	17,723,492	18,835,966

\*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 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	435,326	473,675	508,496	508,496
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	10,839			
2021 \$	10	339,247	18,002		
2022 \$	15		380,359	17,950	17,950
2023 \$	20			383,293	425,881
1140 Delinquent Tax	25	4,406	6,057	2,040	3,058
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60	9,539	7,709	10,000	10,000
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75	40,925	41,489	39,183	39,183
July - December Estimate	80				19,592
2450 Recreational Vehicle Tax	85	573	572	563	563
July - December Estimate	86				282
2460 Commercial Vehicle Tax	87	2,017	2,312	2,302	2,302
July - December Estimate	88				1,151
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100	59,020	55,192	56,849	56,849
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110	136,569	134,047	141,987	141,987
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,038,461</b>	<b>1,119,414</b>	<b>1,162,663</b>	<b>1,227,294</b>
TOTAL EXPENDITURES & TRANSFERS	175	564,786	610,918	750,000	750,000
July - December Estimate	180				477,294
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,227,294
UNENCUMBERED CASH BALANCE JUNE 30	190	473,675	508,496	412,663	~~~~~



ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215	270,847	315,199	360,000
200 Employee Benefits				
210 Insurance (Employee)	220	35,872	40,080	45,000
220 Social Security	225	28,061	31,350	35,000
290 Other	230	4,545	4,872	5,000
300 Purchased Professional & Technical Serv	235	67	65	500
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245	1,735	1,140	5,000
600 Supplies				
610 General Supplemental (Teaching)	250	19,648	18,197	40,000
644 Textbooks	255			13,500
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265	17,383	23,296	30,000
800 Other	270			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	275			
120 NonCertified	280			
200 Employee Benefits				
210 Insurance (Employee)	285			
220 Social Security	290			
290 Other	295			
300 Purchased Professional & Technical Serv	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	325			
120 NonCertified	330	46,444	49,539	52,000
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350	3,775	4,184	10,000
400 Purchased Property Services	353			
500 Other Purchased Services	355	10,143	7,228	10,000
600 Supplies				
640 Books (not textbooks) & Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370	6,242	1,915	10,000
700 Property (Equipment & Furnishings)	375	845	5,223	1,500
800 Other	380	5,810	1,320	6,000
2330 Special Area Administration Services				
100 Salaries				
110 Certified	385			
120 NonCertified	390	85,234	86,971	90,000

ADULT EDUCATION	Code 10 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)	395			
220 Social Security	400			
290 Other	405			
300 Purchased Professional & Technical Serv	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420	12,472	4,319	10,000
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
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	465	7,530	6,629	12,000
500 Other Purchased Services	470	363	451	5,000
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480	1,806	2,021	2,300
622 Electricity	485	5,964	6,919	7,200
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
TOTAL EXPENDITURES*	~~~	564,786	610,918	750,000

\*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			
<b>REVENUES</b>				
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	209,500	227,709	257,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>209,500</b>	<b>227,709</b>	<b>257,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>209,500</b>	<b>227,709</b>	<b>257,000</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			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	4,000	12,000	12,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			

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			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	15,500	15,965	17,000
120 NonCertified	335			10,939
200 Employee Benefits				
210 Insurance (Employee)	340			1,160
220 Social Security	345			840
290 Other	350			45
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	60,000	61,800	65,824
120 NonCertified	395	10,000	10,304	10,968
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			

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				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	62,000	65,000	69,224
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	19,328	21,264	23,416
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	19,336	20,688	22,792
622 Electricity	505	19,336	20,688	22,792
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			
200 Employee Benefits	532			
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*	~~~	209,500	227,709	257,000

\*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		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
5000 OTHER				
5206 Transfer From General	45	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>	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	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				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
640 Books (not textbooks) & Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

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

\*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	500,000	500,000	500,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	260	162	
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	8,160,240	9,975,976	10,474,157
5208 Transfer From Supplemental General	140	3,000,000	2,792,472	2,898,855
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>11,660,500</b>	<b>13,268,610</b>	<b>13,873,012</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>11,160,500</b>	<b>12,768,610</b>	<b>13,871,200</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	500,000	500,000	1,812

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	9,978,593	11,414,585	12,000,000
120 NonCertified	215	117,012	163,112	175,000
200 Employee Benefits				
210 Insurance (Employee)	220	107,599	110,956	120,000
220 Social Security	225	105,155	103,207	125,000
290 Other	230	26,795	25,851	40,000
300 Purchased Professional & Technical Serv	235	90,020		91,000
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			500
600 Supplies				
610 General Supplemental (Teaching)	255	8,645	7,390	16,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			275,000



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	391,545	634,747	670,000
120 NonCertified	285	129,160	117,491	125,000
200 Employee Benefits				
210 Insurance (Employee)	290	44,022	47,239	50,000
220 Social Security	295	38,130	44,977	50,000
290 Other	300	9,604	11,127	15,000
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	1,814	1,825	2,700
600 Supplies	315	1,242	774	1,000
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			
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			
200 Employee Benefits	532			
626 Motor Fuel	590			
800 Other	533	111,164	85,329	115,000
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*	~~~	11,160,500	12,768,610	13,871,200

\*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			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	1,126,444	1,147,409	1,240,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,126,444</b>	<b>1,147,409</b>	<b>1,240,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,126,444</b>	<b>1,147,409</b>	<b>1,240,000</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	748,042	803,692	860,000
120 NonCertified	215	188,990	158,148	177,200
200 Employee Benefits				
210 Insurance (Employee)	220	101,220	95,221	100,000
220 Social Security	225	69,904	69,845	75,800
290 Other	230	16,969	17,576	19,500
300 Purchased Professional & Technical Serv	235	69	599	1,500
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	780	778	2,000
600 Supplies				
610 General Supplemental (Teaching)	260	470	1,550	4,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	1,126,444	1,147,409	1,240,000

\*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			
<b>REVENUES</b>				
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			
5000 OTHER				
5206 Transfer From General	135	471,630	293,837	554,110
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>471,630</b>	<b>293,837</b>	<b>554,110</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>471,630</b>	<b>293,837</b>	<b>554,110</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	253,093	114,111	275,000
120 NonCertified	215	21,474	27,118	31,000
200 Employee Benefits				
210 Insurance (Employee)	220	23,200	13,600	30,240
220 Social Security	225	20,470	10,416	23,000
290 Other	230	5,456	2,671	7,050
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	885	257	1,700
600 Supplies				
610 General Supplemental (Teaching)	255	8,923	2,044	17,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	1,254	986	5,000
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	17,240	22,896	25,500
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	576	576	600
220 Social Security	295	1,226	1,592	1,900
290 Other	300	192	217	260
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	92,372	76,158	101,000
120 NonCertified	450			4,000
200 Employee Benefits				
210 Insurance (Employee)	455	5,520	2,720	4,540
220 Social Security	460	6,593	5,528	7,700
290 Other	465	1,607	976	1,410
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	45		1,000
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595	7,710	8,213	9,000
200 Employee Benefits				
210 Insurance	600	480	480	500
220 Social Security	605	581	618	700
290 Other	610	39	42	60
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625	270	135	3,000
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	152	155	200
420 Cleaning	525	900	750	1,000
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	319	357	400
622 Electricity	560	1,053	1,221	1,350
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*	~~~	471,630	293,837	554,110

\*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	11,762,135	13,645,802	12,623,917	12,623,917
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	115,596			
2021 \$	10	3,618,633	192,025		
2022 \$	15		4,057,164	191,454	191,454
2023 \$	20			4,088,456	4,542,729
1140 Delinquent Tax	25	47,397	64,667	21,756	32,618
1510 Interest on Idle Funds	30	97,996	1,124,950	1,200,000	1,200,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	716,882	246,144	200,000	200,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	436,506	442,511	418,001	418,001
July - December Estimate	60				209,001
2450 Recreational Vehicle Tax	65	6,114	6,102	5,999	5,999
July - December Estimate	66				3,000
2460 Commercial Vehicle Tax	67	21,508	24,663	24,555	24,555
July - December Estimate	68				12,278
2600 Other County Revenue	70	11,838	38,672		0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80			0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,590,213	1,876,804	2,044,228	2,044,228
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97		23,125		0
5000 OTHER					
5206 Transfer From General	100	1,460,106	2,500,000	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>19,884,924</b>	<b>24,242,629</b>	<b>20,818,366</b>	<b>21,507,780</b>
TOTAL EXPENDITURES & TRANSFERS	175	6,239,122	11,618,712	16,368,110	16,368,110
July - December Estimate	180	~~~~~	~~~~~	~~~~~	5,139,670
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>21,507,780</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	13,645,802	12,623,917	4,450,256	~~~~~

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	240,677	86,157	70,666
650 Supplies - Technology Software	207	900,274	705,137	1,085,000
700 Property (Equipment & Furnishings)	210	1,598,551	2,443,243	3,858,011
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	101,824	178,194	240,000
700 Property (Equipment & Furnishings)	220	5,198	14,982	15,000
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	155,218	137,347	148,000
700 Property (Equipment & Furnishings)	235	16,657	22,134	27,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310		399,055	420,000
200 Employee Benefits				
210 Insurance (Employee)	315		27,200	28,800
220 Social Security	320		29,820	31,200
290 Other	325		9,247	11,000
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	1,056,334	1,093,293	715,000
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365	53,139	51,956	55,000
700 Property (Equipment & Furnishings)	240	157,178	144,091	130,000
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410	10,369	3,885	12,000
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

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			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260			
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275	885		
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	1,942,818	2,397,567	2,123,000
4900 Other	291		3,875,404	7,398,433
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	6,239,122	11,618,712	16,368,110

\*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>DRIVER TRAINING</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	51,788	54,979	51,021
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	22,360	440	10,000
3000 STATE SOURCES				
3208 State Safety Aid	25	15,486	15,260	15,255
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40		9,800	12,075
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>89,634</b>	<b>80,479</b>	<b>88,351</b>
TOTAL EXPENDITURES & TRANSFERS	175	34,655	29,458	59,000
UNENCUMBERED CASH BALANCE JUNE 30	190	54,979	51,021	29,351

	Code 18 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
<b>DRIVER TRAINING</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	26,391	23,528	45,000
120 NonCertified	215	835	1,854	2,500
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,077	1,926	2,500
290 Other	230	118	147	1,000
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	83		500
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,206	226	2,500
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			

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

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations & Maintenance Serv (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550	2,361	1,777	5,000
700 Property (Equipment & Furnishings)	555	1,584		
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	34,655	29,458	59,000

\*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		0	0
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	05			
2021 \$	10			
1140 Delinquent Tax	25			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			
2450 Recreational Vehicle Tax	55			
2460 Commercial Vehicle Tax	57			
2800 In Lieu of Taxes IRBs/Rental Excise	60			
<b>RESOURCES AVAILABLE</b>	70	0	0	
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	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		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
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>	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	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				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			



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				
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Supplies (Technology Related)	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	595			
120 NonCertified	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			

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			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
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*	~~~	0	0	0

\*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	649,284	1,234,348	1,409,302
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15		770,815	891,740
1612 Student Sales (Breakfast)	25		76,567	77,010
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	49,244	75,813	73,915
1990 Miscellaneous	55	30,481	41,233	50,000
3000 STATE SOURCES				
3203 School Food Assistance	65	5,403	41,528	32,020
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	5,066,571	3,498,961	3,409,015
4590 Other Federal Aid	80		186,712	100,000
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	78,699	250,000
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	5,800,983	6,004,676	6,293,002
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	4,566,635	4,595,374	5,793,205
UNENCUMBERED CASH BALANCE JUNE 30	190	1,234,348	1,409,302	499,797

\*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			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	6,320	7,427	8,200
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250	3,562	4,685	5,200
622 Electricity	255	18,705	25,670	28,500
626 Motor Fuel (not school bus)	260	8,754	8,589	10,400
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

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			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	1,783,457	1,766,130	1,992,600
200 Employee Benefits				
210 Insurance	295	202,083	193,172	220,200
220 Social Security	300	132,936	130,517	154,700
290 Other	305	42,558	41,458	56,475
500 Other Purchased Services				
520 Insurance	310	3,260	3,456	4,200
570 Food Service Management	315			
590 Other Purchased Services	320	20,493	21,199	27,630
600 Supplies				
630 Food & Milk	325	2,094,239	2,137,752	2,853,700
680 Miscellaneous Supplies	330	179,765	168,833	224,900
700 Property (Equipment & Furnishings)	335	65,686	80,204	199,000
800 Other	340	4,817	6,282	7,500
TOTAL EXPENDITURES*	~~~	4,566,635	4,595,374	5,793,205

\*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	265,152	265,000	561,753
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	0	83,294	85,300
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	271,134	743,584	400,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	536,286	1,091,878	1,047,053

		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	165,069	230,122	365,000
120 NonCertified	215	13,052	13,843	14,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	12,406	17,537	30,000
290 Other	230	844	1,371	2,000
300 Purchased Professional & Technical Serv	235	14,355	166,799	210,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	28,173	63,101	70,000
600 Supplies				
640 Books (not textbooks) & Periodicals	245	1,035	1,796	5,000
650 Technology Supplies	250		7,424	10,000
680 Miscellaneous Supplies	255	36,352	28,132	35,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	271,286	530,125	741,000
UNENCUMBERED CASH BALANCE JUNE 30	190	265,000	561,753	306,053

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	51,534	51,534	51,534
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	80,637	80,129	94,360
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	51,534	51,534	51,534
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	183,705	183,197	197,428
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	132,171	131,663	155,000
UNENCUMBERED CASH BALANCE JUNE 30	190	51,534	51,534	42,428

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			
120 NonCertified	215	108,493	102,862	120,000
200 Employee Benefits				
210 Insurance (Employee)	220	10,843	10,646	15,000
220 Social Security	225	8,029	7,520	10,000
290 Other	230	484	464	500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	1,239	4,859	5,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	203	592	500
700 Property (Equipment & Furnishings)	270			
800 Other	275	2,880	2,660	3,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

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				
300 Purchased Professional & Technical Serv	305		2,060	1,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	132,171	131,663	155,000

\*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	28,402	21,364	18,152
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	4,950	2,640	15,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25		2,000	2,000
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
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	33,352	26,004	35,152
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	11,988	7,852	35,000
UNENCUMBERED CASH BALANCE JUNE 30	190	21,364	18,152	152

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	10,923	6,913	27,000
120 NonCertified	215			2,500
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	834	527	2,000
290 Other	230	48	39	500
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	183	373	3,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

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

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	690			
120 NonCertified	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	11,988	7,852	35,000

\*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,230,000	4,230,000	4,730,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55			
4570 Medicaid	60			
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68	37,595	158,761	196,356
5000 OTHER				
5206 Transfer From General	75	7,855,603	8,063,424	9,100,000
5208 Transfer From Supplemental General	80	5,717,118	5,824,307	6,020,477
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>17,840,316</b>	<b>18,276,492</b>	<b>20,046,833</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>13,610,316</b>	<b>13,546,492</b>	<b>15,500,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	4,230,000	4,730,000	4,546,833

**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	184,822	190,869	310,000
120 NonCertified	215	100,998	105,385	180,000
200 Employee Benefits				
210 Insurance (Employee)	220	44,032	42,191	64,500
220 Social Security	225	20,610	21,606	35,000
290 Other	230	4,911	4,730	10,000
300 Purchased Professional & Technical Serv	235			307,780
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	5,276,600	4,785,117	5,264,614
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	6,524,967	6,423,697	7,200,000
590 Other	255	37,595	158,761	196,356
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	26,863	27,318	
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	2,064	2,064	
220 Social Security	300	2,008	2,039	
290 Other	305	574	561	
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	25,775	26,428	
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	2,064	2,064	
220 Social Security	350	1,760	1,909	
290 Other	355	564	555	
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395			
120 NonCertified	400	767	792	1,000
200 Employee Benefits				
210 Insurance (Employee)	405	96	96	100
220 Social Security	410	56	58	100
290 Other	415	3	4	50
300 Purchased Professional & Technical Serv	420			50,000
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	1,264,642	1,616,968	1,739,000
519 Mileage in Lieu of Trans	670	115	43	1,000
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	88,430	132,719	140,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
800 Other	745		518	500
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	13,610,316	13,546,492	15,500,000

\*Goes to Budget Line 175.



		12 mo.	12 mo.	12 mo.
<b>COST OF LIVING</b>	Code 33 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			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	05			
2021 \$	10			
2022 \$	15		0	0
2023 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
<b>RESOURCES AVAILABLE</b>	70	0	0	0
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2023 Tax to be Levied		0

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

		12 mo.	12 mo.	12 mo.
	Code	2021-2022	2022-2023	2023-2024
	34	Actual	Actual	Budget
	Line	(1)	(2)	(3)
<b>CAREER &amp; POSTSECONDARY EDUCATION</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
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				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	4,624	13,355
3240 Other State Grant	90			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	1,160,914	1,314,053	1,550,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,160,914</b>	<b>1,318,677</b>	<b>1,563,355</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,160,914</b>	<b>1,318,677</b>	<b>1,561,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	2,355

		12 mo.	12 mo.	12 mo.
	Code	2021-2022	2022-2023	2023-2024
	34	Actual	Actual	Budget
	Line	(1)	(2)	(3)
<b>CAREER &amp; POSTSECONDARY EDUCATION</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	950,344	1,061,147	1,200,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	83,982	90,028	100,000
220 Social Security	225	68,337	76,264	90,000
290 Other	230	22,512	23,783	26,000
300 Purchased Professional & Technical Serv	235	6,400	6,400	10,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	29,339	22,187	40,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			5,000
680 Miscellaneous Supplies	265			

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				
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			

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				
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			
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 schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	596		38,868	90,000
520 Insurance	597			
626 Motor Fuel	588			
730 Equipment (including buses)	598			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	1,160,914	1,318,677	1,561,000

\*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	68,534	79,443	90,019
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30			
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	188,798	271,385	315,200
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	279,000	277,927	308,333
3228 Mental Health (Community Mental Health)	45	93,000	93,000	102,778
3230 Safe & Secure Schools Grant	55		37,613	22,936
3231 Pre-K Pilot Grant (CIF)	60	85,035	94,900	94,900
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	97,598	91,831	150,619
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
<b>RESOURCES AVAILABLE</b>	170	811,965	946,099	1,084,785
<b>TOTAL EXPENDITURES</b>	175	732,522	856,080	989,973
UNENCUMBERED CASH BALANCE JUNE 30	190	79,443	90,019	94,812

*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		1,305	
120 NonCertified	215	56,251	52,147	86,277
200 Employee Benefits				
210 Insurance (Employee)	220		139	
220 Social Security	225	4,303	4,087	6,580
290 Other	230	1,599	252	338
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			

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	8,692	15,000	15,000
600 Supplies				
610 General Supplemental (Teaching)	260	156,603	187,179	251,774
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	52,050	63,656	65,700
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	236,192	234,468	260,134
120 NonCertified	290	32,346	26,433	38,955
200 Employee Benefits				
210 Insurance (Employee)	295	24,939	23,921	27,720
220 Social Security	300	18,970	18,468	22,876
290 Other	305	5,423	5,491	5,778
300 Purchased Professional & Technical Serv	310	93,000	93,000	102,778
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	8,110	13,372	21,789
700 Property (Equipment & Furnishings)	325	522		1,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335		1,250	4,250
120 NonCertified	340		28,097	16,500
200 Employee Benefits				
210 Insurance (Employee)	345		2,716	1,250
220 Social Security	350		2,123	1,360
290 Other	355		127	80
300 Purchased Professional & Technical Serv	360	1,461	17,848	16,642
400 Purchased Property Services	363			
500 Other Purchased Services	365		448	1,952
600 Supplies				
640 Books (not textbooks) and Periodicals	370		5,059	11,400
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		1,683	6,604
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720	219	259	300
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	31,318	17,840	
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615		37,613	22,936
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	524	2,099	
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 Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 NonCertified	860			



GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	732,522	856,080	989,973

\*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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	27				0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40			0	0
July - December Estimate	45				0
2450 Recreational Vehicle Tax	50			0	0
July - December Estimate	55				0
2460 Commercial Vehicle Tax	56			0	0
July - December Estimate	57				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105				
820 Judgments	110				
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>	~~~~~	~~~~~	~~~~~	<b>0</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

SCHOOL RETIREMENT (USD 500 ONLY)	Code 44 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		0	0	0	
Cancellation of Prior Year Encumbrances	03					
REVENUES						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2020 \$	05					
2021 \$	10					
2022 \$	15		0	0	0	
2023 \$	20			0		
1140 Delinquent Tax	25			0	0	
1510 Interest on Idle Funds	30					
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0	
July - December Estimate	50				0	
2450 Recreational Vehicle Tax	55			0	0	
July - December Estimate	56				0	
2460 Commercial Vehicle Tax	57			0	0	
July - December Estimate	58				0	
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0	
July - December Estimate	65				0	
RESOURCES AVAILABLE	70	0	0	0	0	
EXPENDITURES						
1000 Instruction						
200 Employee Benefits						
230 Retirement Appropriation	75					
TOTAL EXPENDITURES	175	0	0	0	0	
July - December Estimate	180	~~~~~	~~~~~	~~~~~		
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	0	
UNENCUMBERED CASH BALANCEJUNE 30	190	0	0	0	~~~~~	
	195	TAX REQUIRED (Line 185 minus Line 70)				0
	200	Delinquent Tax				0
	205	Amount of 2023 Tax to be Levied				0

EXTRAORDINARY GROWTH FACILITIES	Code 45 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			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	05			
2021 \$	10			
2022 \$	15		0	0
2023 \$	20			0
1140 Delinquent Tax	25			0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0
2450 Recreational Vehicle Tax	55			0
2460 Commercial Vehicle Tax	57			0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0
<b>RESOURCES AVAILABLE</b>	70	0	0	0
<b>EXPENDITURES</b>				
5200 Transfer				
800 Other				
890 State Payment	75			0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	~~~~~
<b>Budget Line 175:</b> should be the amount the USD is utilizing from the State Board of Tax Appeals approved for Ancillary New Facilities weighting per KSA 72-5158.	195	TAX REQUIRED (Line 175-Line 70)		0
	200	Delinquent Tax		0
	205	Amount of 2023 Tax to be Levied		0

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	7,509,928	7,949,463	8,187,870
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	20,292	79,791	
1900 Other Revenue From Local Sources	07	3,483,429	3,709,565	
1961 Revenue From General	10	3,614,710	3,563,735	
1962 Revenue From Supplemental General	12	28,477	396,279	
1963 Revenue From Adult Education	15	35,790	39,981	
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	100,989	94,987	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40	201,622	192,697	
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50	10,818	10,620	
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55	2,746,142	2,718,317	
1975 Revenue From Career and Postsecondary	65	83,791	89,806	
1977 Revenue From Federal Funds	71	862,077	941,839	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77			
1981 Revenue From At Risk (K-12)	78	151,276	157,806	
1982 Revenue From Virtual Education	79	29,708	17,333	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
<b>RESOURCES AVAILABLE</b>	82	18,879,049	19,962,219	
<b>EXPENDITURES</b>				
210 Health Care Services	85	10,929,586	11,774,349	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	10,929,586	11,774,349	
UNENCUMBERED CASH BALANCE JUNE 30	190	7,949,463	8,187,870	

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	10,236,553	10,410,741	11,972,352
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>10,236,553</b>	<b>10,410,741</b>	<b>11,972,352</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	6,617,956	6,654,663	7,746,129
2100 Student Support				
200 Employee Benefits	80	1,178,079	1,303,577	1,405,691
2200 Instructional Support				
200 Employee Benefits	85	748,541	732,118	869,404
2300 General Administration				
200 Employee Benefits	90	138,904	145,858	161,664
2400 School Administration				
200 Employee Benefits	95	429,337	419,391	466,736
2500 Central Services				
200 Employee Benefits	100	306,171	322,049	355,559
2600 Operations & Maintenance				
200 Employee Benefits	105	517,296	543,024	658,083
2700 Student Transportation Services				
200 Employee Benefits	110	22,023	19,159	20,966
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	278,246	270,902	288,120
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>10,236,553</b>	<b>10,410,741</b>	<b>11,972,352</b>
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	4,152,091	4,152,091	4,152,091
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	0	
<b>RESOURCES AVAILABLE</b>	170	4,152,091	4,152,091	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	4,152,091	4,152,091	

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

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



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

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

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At Risk (K-12)	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	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	1,201,168	496,488	1,214,656
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	178,835	167,987	
1990 Miscellaneous	20	18,638	17,912	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	500,000	864,911	
5208 Transfer From Supplemental General	30	0	435,806	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	1,898,641	1,983,104	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	1,394,118	757,991	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	8,035	10,457	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	1,402,153	768,448	
UNENCUMBERED CASH BALANCE JUNE 30	190	496,488	1,214,656	

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	164,183	218,123	264,686
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	176,251	186,703	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	67,390	72,285	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	271	4,004	
<b>RESOURCES AVAILABLE</b>	170	408,095	481,115	
<b>TOTAL EXPENDITURES</b>	175	189,972	216,429	
UNENCUMBERED CASH BALANCE JUNE 30	190	218,123	264,686	~~~~~

In accordance with 72-1178, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-1136, and amendments thereto.

The term "activities" means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intraschool extracurricular activities in which pupils may participate directly or indirectly.

**This does not include student organizations or clubs.**

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	83,156	90,332	
600 Supplies	235	54,424	79,755	
700 Property (Equipment & Furnishings)	240		1,000	
800 Other	245	52,392	45,342	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES*	~~~	189,972	216,429	~~~~~

\*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	6,277,012	5,984,587	6,349,115	6,349,115
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	155,261			
2021 \$	10	4,929,750	261,609		
2022 \$	15		5,063,453	238,823	238,823
2023 \$	20			5,071,183	
1140 Delinquent Tax	25	64,380	87,450	27,152	40,707
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	2,186			0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	586,343	598,524	553,322	553,322
July - December Estimate	60				276,661
2450 Recreational Vehicle Tax	65	8,213	8,252	7,941	7,941
July - December Estimate	66				3,971
2460 Commercial Vehicle Tax	67	28,888	33,539	32,505	32,505
July - December Estimate	68				16,253
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	4,044,964	4,469,377	4,247,394	4,247,394
July - December Estimate*	77				3,600,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	16,096,997	16,506,791	16,527,435	15,366,692
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	4,267,410	4,032,676	2,933,653	
890 Bond Fees	90			100	
831 Principal	95	5,845,000	6,125,000	6,505,000	
<b>TOTAL EXPENDITURES</b>	100	10,112,410	10,157,676	9,438,753	9,438,753
832 Interest Due July-December	105				986,798
890 Bond Fees July-December	110				
831 Principal Due July-December	115				8,520,000
990 Cash Basis Reserve	120				2,000,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				20,945,551
UNENCUMBERED CASH BALANCE JUNE 30	190	5,984,587	6,349,115	7,088,682	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			5,578,859
	200	Delinquent Tax			55,789
	205	Amount of 2023 Tax to be Levied			5,634,648

**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.

**Note:** Use this form only if bond issues have levies based on different assessed valuations.

BOND & INTEREST #2	Code 63 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7/1/15)	76			0	0
July - December Estimate *	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate *	79				
3217 State Aid (after 7/1/17 and prior 6/30/22)	83			0	0
July - December Estimate *	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate *	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
890 Bond Fees	90				
831 Principal	95				
<b>TOTAL EXPENDITURES</b>	100	0	0	0	0
832 Interest Due July-December	105				
890 Bond Fees July-December	110				
831 Principal Due July-December	115				
990 Cash Basis Reserve	120				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

**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.

NO FUND WARRANT	Code 66 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		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	75				
831 Principal	80				
<b>TOTAL EXPENDITURES</b>	<b>85</b>	0	0	0	0
832 Interest Due July - December	90				
831 Principal Due July - December	95				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	<b>195</b>	TAX REQUIRED (Line 185 minus Line 70)			
	200	Delinquent Tax			
	205	Amount of 2023 Tax to be Levied			



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		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	0	0	0	0
<b>EXPENDITURES</b>					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75				
<b>TOTAL EXPENDITURES</b>	<b>175</b>	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

TEMPORARY NOTE (KSA 72-5457)	Code 68 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		0	0	0
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1510 Interest on Idle Funds	30				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	55			0	0
July - December Estimate	60				0
2450 Recreational Vehicle Tax	65			0	0
July - December Estimate	66				0
2460 Commercial Vehicle Tax	67			0	0
July - December Estimate	68				0
2800 In Lieu of Taxes IRBs/Rental Excise	70			0	0
July - December Estimate	75				0
<b>RESOURCES AVAILABLE</b>	<b>80</b>	0	0	0	0
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85				
831 Principal	90				
<b>TOTAL EXPENDITURES</b>	<b>95</b>	0	0	0	0
832 Interest Due July - December	100				
831 Principal Due July - December	105				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 80)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

**Budget Line 30:** Interest on temporary notes only.

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,336,138	4,622,645	6,150,944
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other Districts/Govt Sources	05	24,054,032	23,379,591	24,368,339
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	240,177	365,571	301,033
3000 STATE SOURCES				
3211 Deaf/Blind	45	4,494		
4000 FEDERAL SOURCES				
4560 Aid Regular*	55	3,704,703	3,980,886	3,691,031
4570 Medicaid	60	1,901,246	1,894,784	1,500,000
4590 Other Reserve Grants in Aid	65			
<b>RESOURCES AVAILABLE</b>	170	32,240,790	34,243,477	36,011,347
<b>TOTAL EXPENDITURES</b>	175	27,618,145	28,092,533	32,341,194
UNENCUMBERED CASH BALANCE JUNE 30	190	4,622,645	6,150,944	3,670,153

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

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	8,788,938	8,828,003	9,459,984
120 NonCertified	215	6,910,935	6,818,462	8,500,000
200 Employee Benefits				
210 Insurance (Employee)	220	2,315,168	2,249,556	2,500,000
220 Social Security	225	1,120,883	1,116,079	1,300,000
290 Other	230	233,516	208,152	250,000
300 Purchased Professional & Technical Serv	235	14,791	14,137	15,000
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	149,573	142,060	165,000
600 Supplies				
610 General Supplemental (Teaching)	255	19,412	40,893	20,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	19,280	45,152	40,000
800 Other	275			500,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	4,047,724	4,550,656	4,700,000
120 NonCertified	285	36,591	42,976	45,000

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	308,016	335,408	350,000
220 Social Security	295	299,832	336,532	360,000
290 Other	300	64,652	70,062	80,000
300 Purchased Professional & Technical Serv	305	1,267,212	1,014,899	1,400,000
400 Purchased Property Services	307			
500 Other Purchased Services	310	241,862	314,972	330,000
600 Supplies	315	46,802	30,705	33,400
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	657,353	710,715	870,000
120 NonCertified	335	34,300	21,832	40,000
200 Employee Benefits				
210 Insurance (Employee)	340	35,856	35,376	40,000
220 Social Security	345	50,666	54,182	70,000
290 Other	350	8,664	8,976	15,000
300 Purchased Professional & Technical Serv	355	12,072	4,615	50,000
400 Purchased Property Services	357	300	3,760	5,000
500 Other Purchased Services	360	7,228	9,402	10,000
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	7,250	15,860	50,000
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	390	128,709	133,703	137,000
120 NonCertified	395	485,089	525,292	560,000
200 Employee Benefits				
210 Insurance (Employee)	400	45,031	51,065	52,000
220 Social Security	405	40,705	43,100	50,000
290 Other	410	8,348	4,993	6,000
300 Purchased Professional & Technical Serv	415	11,502	8,280	10,800
400 Purchased Property Services	420			
500 Other Purchased Services	425	36,760	48,824	50,000
600 Supplies	430	7,499	7,183	10,500
700 Property (Equipment & Furnishings)	435			
800 Other	440	83,690	94,329	95,000
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2500 Central Services				
100 Salaries				
110 Certified	795			
120 Non-Certified	800			
200 Employee Benefits				
210 Insurance	805			
220 Social Security	810			
290 Other	815			
300 Purchased Professional & Technical Serv	820			
400 Purchased Property Services	825			
500 Other Purchased Services	830			
600 Supplies	835			
700 Property (Equipment & Furnishings)	840			
800 Other	845			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	580	65,035	70,000
200 Employee Benefits				
210 Insurance (Employee)	500	88	7,200	7,600
220 Social Security	505	38	4,844	6,000
290 Other	510	2	1,400	1,500
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520	4,806	5,645	6,210
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535	8,400		
490 Other	540			
500 Other Purchased Services	545	20,586	23,596	30,000
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	3,526	4,171	4,600
622 Electricity	560	31,737	37,571	42,000
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	590			
200 Employee Benefits				
210 Insurance	595			
220 Social Security	600			
290 Other	605			
400 Purchased Property Services	610			
600 Supplies	615			
700 Property (Equipment & Furnishings)	620			
800 Other	625			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			

SPECIAL EDUCATION COOP (sponsoring district only)	Code 78 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	640			
290 Other	645			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	650			
490 Other	655			
500 Other Purchased Services				
513 Contracting of Bus Services	660			
519 Mileage in Lieu of Trans	665			
520 Insurance	670	2,173	2,880	3,600
590 Other Purchased Services	675			
600 Supplies				
626 Motor Fuel	680			
680 Miscellaneous Supplies	685			
730 Equip (Including Buses)	690			
800 Other	695			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	700			
200 Employee Benefits				
210 Insurance	705			
220 Social Security	710			
290 Other	715			
300 Purchased Professional & Technical Serv	720			
400 Purchased Property Services	725			
500 Other Purchased Services	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	745			
200 Employee Benefits				
210 Insurance	750			
220 Social Security	755			
290 Other	760			
300 Purchased Professional and Technical Servi	765			
400 Purchased Property Services	770			
500 Other Purchased Services	775			
600 Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
2900 Other Support Services				
100 Salaries				
110 Certified	850			
120 NonCertified	855			
200 Employee Benefits				
210 Insurance	860			
220 Social Security	865			
290 Other	870			
300 Purchased Professional & Technical Serv	875			
400 Purchased Property Services	880			
500 Other Purchased Services	885			
600 Supplies	890			
700 Property (Equipment & Furnishings)	895			
800 Other	900			
TOTAL EXPENDITURES*	~~~	27,618,145	28,092,533	32,341,194

\*Goes to Budget Line 175.

HISTORICAL MUSEUM	Code 80 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

PUBLIC LIBRARY BOARD (only USD 446 & 500)	Code 82 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
TOTAL OPERATING EXPENDITURE (18 MO)	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0



PUBLIC LIBRARY BOARD EMPLOYEE BENEFITS (only USD 446 & 500)	Code 83 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPEND (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

RECREATION COMMISSION	Code 84 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
TOTAL EXPENDITURES	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
<b>Budget Line 20:</b> If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 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		0	0	0
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05				
2021 \$	10				
2022 \$	15		0	0	0
2023 \$	20			0	
1140 Delinquent Tax	25			0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commerical Vehicle Tax	57			0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	0	0	0	0
<b>EXPENDITURES</b>					
3300 Community Service Operations	75				
<b>TOTAL EXPENDITURES</b>	175	0	0	0	0
July - December Estimate	180				
<b>TOTAL OPERATING EXPEND (18 MO)</b>	185				0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

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

**Notice of Hearing 2023-2024 Budget**

The governing body of Unified School District 305 will meet on the 12th day of September 2023 at 5:35 PM at 1511 Gypsum Avenue, Salina, KS 67401 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 the 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)
<b>OPERATING</b>								
General	06	53,009,435	20.000	54,996,629	20.000	56,866,714	9,653,734	20.000
Supplemental General (LOB)	08	17,070,937	15.254	17,723,492	14.691	18,835,966	8,733,857	15.381
<b>SPECIAL REVENUE</b>								
Federal Funds	07	14,873,052		17,133,093		17,165,660		
Adult Education	10	564,786	0.750	610,918	0.750	750,000	425,881	0.750
Preschool-Aged At-Risk	11	209,500		227,709		257,000		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	11,160,500		12,768,610		13,871,200		
Bilingual Education	14	1,126,444		1,147,409		1,240,000		
Virtual Education	15	471,630		293,837		554,110		
Capital Outlay	16	6,239,122	8.000	11,618,712	8.000	16,368,110	4,542,729	8.000
Driver Training	18	34,655		29,458		59,000		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	4,566,635		4,595,374		5,793,205		
Professional Development	26	271,286		530,125		741,000		
Parent Education Program	28	132,171		131,663		155,000		
Summer School	29	11,988		7,852		35,000		
Special Education	30	13,610,316		13,546,492		15,500,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,160,914		1,318,677		1,561,000		
Gifts and Grants	35	732,522		856,080		989,973		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	10,929,586		11,774,349				
KPERS Special Retirement Contribution	51	10,236,553		10,410,741		11,972,352		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	1,402,153		768,448				
Activity Fund	56	189,972		216,429				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	10,112,410	10.899	10,157,676	9.984	9,438,753	5,634,648	9.923
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES</b>								
Special Education	78	27,618,145		28,092,533		32,341,194		
<b>TOTAL USD EXPENDITURES</b>	100	185,734,712	54.903	198,956,306	53.425	204,495,237	28,990,849	54.054
Less: Transfers	105	40,913,809		46,088,070		32,796,133		
<b>NET USD EXPENDITURES</b>	110	144,820,903		152,868,236		171,699,104		
<b>TOTAL USD TAXES LEVIED</b>	115	26,319,004		27,402,400		28,990,849		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills

**Notice of Hearing 2023-2024 Budget**

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$26,319,004</b>		<b>\$27,402,400</b>		<b>\$28,990,849</b>		
Assessed Valuation - General Fund	128	\$453,361,239		\$461,571,441		\$482,686,723		
Assessed Valuation - All Other Funds	130	\$493,942,168		\$542,242,826		\$567,841,105		
Assessed Valuation - Capital Outlay	129	\$484,821,076		\$533,182,915		\$567,841,105		
<b>Outstanding Indebtedness, July 1</b>		<b>2021</b>		<b>2022</b>		<b>2023</b>		
General Obligation Bonds	135	105,545,000		99,700,000		93,575,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>105,545,000</b>		<b>99,700,000</b>		<b>93,575,000</b>		
<i>*Tax Rates are expressed in Mills</i>								
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 305 will meet on the 12th day of September 2023 at 5:30 PM at 1511 Gypsum Avenue, Salina, KS 67401 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 the district office, and will be available at this hearing.

**Revenue Neutral Tax Rate**

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$9,259,252	20.000	<b>19.126</b>	\$9,653,734	<b>20.000</b>
Bond and Interest #2	\$0	0.000		\$0	<b>0.000</b>
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$7,986,529	14.691		\$8,733,857	15.381
Adult Education	\$407,726	0.750		\$425,881	0.750
Capital Outlay	\$4,349,073	8.000		\$4,542,729	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	\$5,427,643	9.984		\$5,634,648	9.923
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	<b>\$18,170,971</b>	<b>33.425</b>	<b>31.920</b>	<b>\$19,337,115</b>	<b>34.054</b>

Board President

Clerk of the Board

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Bond and Interest #2	\$0	0.000	<b>0.000</b>	\$0	<b>0.000</b>
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$7,986,529	14.691		\$8,733,857	<b>15.381</b>
Adult Education	\$407,726	0.750		\$425,881	<b>0.750</b>
Capital Outlay	\$4,349,073	8.000		\$4,542,729	<b>8.000</b>
Cost of Living	\$0	0.000		\$0	<b>0.000</b>
Special Liability Expense Fund	\$0	0.000		\$0	<b>0.000</b>
Extraordinary Growth Facilities	\$0	0.000		\$0	<b>0.000</b>
Bond and Interest #1	\$5,427,643	9.984		\$5,634,648	<b>9.923</b>
No-Fund Warrant	\$0	0.000		\$0	<b>0.000</b>
Special Assessment	\$0	0.000		\$0	<b>0.000</b>
Temporary Note	\$0	0.000		\$0	<b>0.000</b>
Historical Museum	\$0	0.000		\$0	<b>0.000</b>
Public Library Board	\$0	0.000		\$0	<b>0.000</b>
Public Library Board Employee Benefits	\$0	0.000		\$0	<b>0.000</b>
<b>Sub Total - All Other Funds</b>	<b>\$18,170,971</b>	<b>33.425</b>	<b>31.920</b>	<b>\$19,337,115</b>	<b>34.054</b>

James C. Fletcher

Board President

Deborah S. Howard

Clerk of the Board



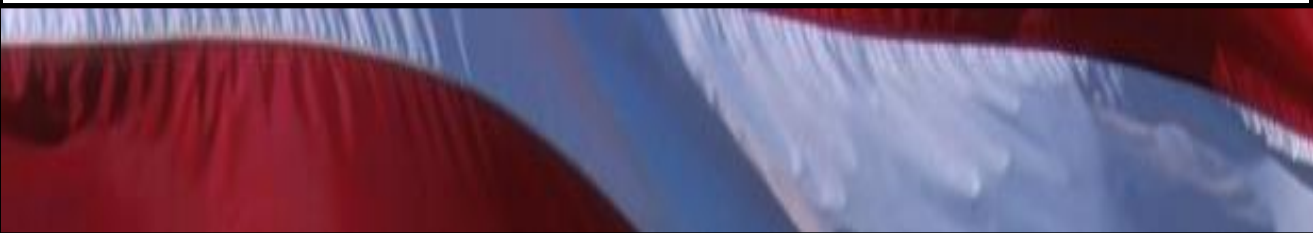
# Budget Certificate 2023-2024 School Year

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

**USD# and Name:** 305 - Salina

**Superintendent:**

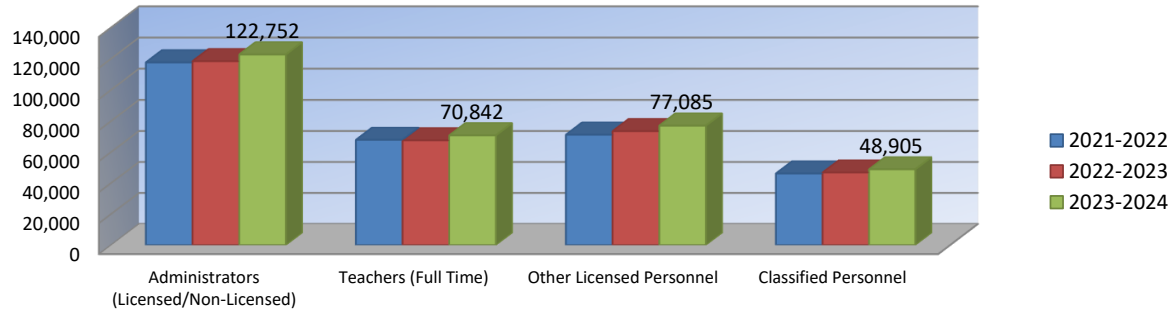
**Date:** September 12, 2023



## 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)	45.9	5,400,893	117,667	46.4	5,496,099	118,450	47.0	5,769,334	122,752
Teachers (Full Time)	598.0	40,616,491	67,921	618.1	41,790,790	67,612	621.6	44,035,205	70,842
Other Licensed Personnel	140.8	10,032,002	71,250	144.6	10,633,967	73,541	144.6	11,146,543	77,085
Classified Personnel	618.7	28,591,128	46,212	608.0	28,465,135	46,818	648.4	31,710,160	48,905
Substitutes/Temporary Help	~~~~~	861,863	~~~~~	~~~~~	880,767	~~~~~	~~~~~	1,000,000	~~~~~

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.



Unencumbered Cash Balance by Fund

	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	0
Federal Funds	07	-626,741	-2,032,258	-2,903,879
Supplemental General	08	852,909	518,671	523,640
Adult Education	10	435,326	473,675	508,496
Preschool-Aged At-Risk	11	0	0	0
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	500,000	500,000	500,000
Bilingual Education	14	0	0	0
Virtual Education	15	0	0	0
Capital Outlay	16	11,762,135	13,645,802	12,623,917
Driver Training	18	51,788	54,979	51,021
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	649,284	1,234,348	1,409,302
Professional Development	26	265,152	265,000	561,753
Parent Education Program	28	51,534	51,534	51,534
Summer School	29	28,402	21,364	18,152
Special Education	30	4,230,000	4,230,000	4,730,000
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	0	0	0
Gifts/Grants	35	68,534	79,443	90,019
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	7,509,928	7,949,463	8,187,870
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	4,152,091	4,152,091	4,152,091
Text Book & Student Material	55	1,201,168	496,488	1,214,656
Activity Fund	56	164,183	218,123	264,686
Bond and Interest #1	62	6,277,012	5,984,587	6,349,115
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	2,336,138	4,622,645	6,150,944
<b>USD TOTAL</b>		39,908,843	42,465,955	44,483,317
Enrollment (FTE) <sup>1</sup>		6,724.9	6,680.7	6,700.3
Amount per Pupil <sup>2</sup>		5,934	6,357	6,639
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.