

Bonner Springs/Edwardsville

DISTRICT
BUDGET
2023-2024

USD 204

Wyandotte County

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Revenue Neutral.....	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

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

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS**EXPENDITURES**

Code**1000 Instruction**

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS**EXPENDITURES**

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

Code**2000 Support Services**

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

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

2110
2111
2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

FUNDS

Description

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

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

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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

223,051,293	Final 2021 Assessed Valuation (All funds except General)
211,603,029	Final 2021 General Fund Assessed Valuation
220,350,398	Final 2021 Capital Outlay Assessed Valuation
266,972,986	Final 2022 Assessed Valuation (All funds except General)
244,648,096	Final 2022 General Fund Assessed Valuation
265,974,407	Final 2022 Capital Outlay Assessed Valuation
289,661,136	2023 Assessed Valuation (All funds except General)
265,774,561	2023 General Fund Assessed Valuation
334,279,331	2023 Capital Outlay Assessed Valuation if Different than All Other Funds
	2023 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2021-22 Mill Rates (official levies from County Clerk)	2022-23 Mill Rates	2021 Taxes Levied (in dollars from F110 prior year Budget)
General	20.000	20.000	4,232,061
Supplemental General	13.691	12.101	3,075,777
Adult Education	0.000	0.000	
Capital Outlay	7.933	7.911	1,791,000
Special Liability Expense	0.000	0.000	
Bond and Interest #1	15.513	12.125	3,497,348
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Commission Emp Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

2,515.9	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [4 yr Old])
2,406.0	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,346.0	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
2,452	9/20/23 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/23 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old]).
2,416.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
20.0	9/20/23 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
1,088	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.
850.0	9/20/23 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
300.0	9/20/23 Est. Bilingual Education total clock hours of students enrolled and attending
150	9/20/23 Est. Bilingual headcount of students enrolled and attending
375.0	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.
0.0	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 and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

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

Virtual State Aid (KSA 72-3715)

50.0	9/20/23 Est. FTE Virtual Students (Full-Time Students)
5.0	9/20/23 Est. FTE Virtual Students (Part-Time Students)
40.00	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)
12.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/23) (No student shall be counted for more than 6 credits between July 1, 2023 and June 30, 2024)

38.0 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 qualifies for Cost of Living. Please complete 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.

1/17/2019 Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)

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

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

1/17/2019 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)

5/5/2014 Date the Capital Outlay was authorized. (Goes to Code 02.)

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

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

Date the Adult Education was authorized. (Goes to Code 02.)

Number of mills.

Number of years authorized.

0.030 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
(Total Principal Outstanding)			
General Obligation Bonds	\$47,150,000	\$44,370,000	\$41,530,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

574,211 *Estimated Motor Vehicle Property Tax - 7/1/23 to 6/30/24

10,041 *Estimated Recreational Vehicle Property Tax - 7/1/23 to 6/30/24

313,491 *Estimated In Lieu of Taxes on Industrial Bonds - 7/1/23 to 6/30/24

2,605 *Estimated 16/20M Tax - 7/1/23 to 6/30/24

46,534 *Estimated Commercial Vehicle Tax - 7/1/23 to 6/30/24

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

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

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

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

2,665.3 9/20/19 FTE Enrollment (Includes 2/20/20 military count)

2,558.9 9/20/20 FTE Enrollment (Includes 2/20/21 military count)

2,451.9 9/20/21 FTE Enrollment (Includes 2/20/22 military count)

2,415.6 9/20/22 FTE Enrollment (Includes 2/20/23 military count)

2,499.7 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.

200 9/20/23 Headcount Eligible for Reduced Priced Meals (Estimated)

CERTIFICATE
TO THE CLERK of Wyandotte County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 204

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		
			1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General ¹	72-5142	06	20,579,582	5,315,491	20.000 ²
Federal Funds	12-1663	07	2,073,569		
Supplemental General (LOB) ³	72-5147	08	6,757,530	4,187,170	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	301,230		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	4,814,994		
Bilingual Education	72-3613	14	146,071		
Virtual Education	72-3715	15	221,007		
Capital Outlay	72-53, 113	16	6,939,134	2,674,235	
Driver Training	72-5163	18	72,570		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	75,400		
Food Service	72-5164	24	2,171,263		
Professional Development	72-2552	26	100,930		
Parent Education Program	72-4165	28	70,907		
Summer School	72-3238	29	65,618		
Special Education	72-3422	30	5,495,381		
Cost of Living ⁴	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	1,048,239		
Gifts and Grants	72-1142	35	239,160		
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	3,365,805		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	4,329,111	3,139,397	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2023-2024 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date election was held to exceed 31% 1/17/2019 authorizing 33.00% expires 9999
 Date the Board adopted resolution 1/17/2019 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 _____ / _____ / _____.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget		
			1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	58,867,501	15,316,293	
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 ¹	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
TOTAL	\$0	\$0	\$0	\$0

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

Computation of Delinquency

2021 Delinquent Tax Percentage _____ 3.000 % Rate Used in this Budget for 2023-2024 _____ 0.030 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

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

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

2. Adult Education

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

3. Historical Museum:

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

4. Public Library:

Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:

Resolution dated _____ 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	Fiscal Year 2023-2024									
	1	2	3	4	5	6	7	8	9	10
Code 04	Actual 2022 Tax Levy	Less 1.325 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)
03	3,169,164	41,991	2,982,580	0	144,593	212,952	3,707	17,180	4,187,170	3,600,966
05	0	0	0	0	0	0	0	0	0	0
10	2,124,100	28,144	1,971,938	0	124,018	130,236	2,267	10,506	2,674,235	2,299,842
25	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0
40	3,220,729	42,675	2,957,531	0	220,523	233,591	4,067	18,845	3,139,397	2,699,881
45	0	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0	0	0
57	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0
65	0	0	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0	0
78	0	0	0	0	0	0	0	0	0	0
TOTAL	8,513,993	112,810	7,912,049	0	489,134	576,779	10,041	46,531	10,000,802	8,600,689

Adult Education Computation	\$289,661,136	Assessed Valuation	X	0.000	Adult Education Mill Levy	=	\$0	Taxes to be Levied
Capital Outlay Computation	\$334,279,331	Assessed Valuation	X	8.000	Capital Outlay Mill Levy	=	\$2,674,235	Taxes to be Levied
Tax Collection Ratio for 2022		92.930 %						

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60		17,285	
1985 State Aid Reimbursements	65			
1990 Miscellaneous	67	150		
3000 State Sources				
3110 State Foundation Aid	95	15,689,262	16,659,763	16,939,476
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,275,896	3,191,064	3,640,106
4000 Federal Sources				
4820 Impact Aid PL 382	145			
RESOURCES AVAILABLE	170	18,965,308	19,868,112	20,579,582
Total Expenditures & Transfers	175	18,965,308	19,868,112	20,579,582
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	6,764,476	5,416,951	6,231,114
120 Non-Certified	215	56,348	59,147	32,104
200 Employee Benefits				
210 Insurance (employee)	220	703,522	778,110	817,016
220 Social Security	225	476,055	491,333	515,900
290 Other	230	34,088	57,206	58,613
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	367		

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	239,261	287,536	273,159
644 Textbooks	265	77,286	4,185	4,185
650 Supplies (technology related)	267	11,129	36,918	36,918
680 Miscellaneous Supplies	270	21,592		
700 Property (equipment & furnishings)	275	22,707		
800 Other	280	14,256	25,271	24,007
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	419,542	456,383	479,202
120 Non-Certified	290	45,942	342,554	359,682
200 Employee Benefits				
210 Insurance (employee)	295	57,814	117,667	123,550
220 Social Security	300	34,181	58,408	61,328
290 Other	305	0		
300 Purchased Professional & Tech Serv	310	0		
400 Purchased Property Services	313	0		
500 Other Purchased Services	315	0		
600 Supplies	320	9,461		
700 Property (equipment & furnishings)	325			
800 Other	330		913	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	349,606	123,094	129,249
120 Non-Certified	340	140,816	96,975	101,824
200 Employee Benefits				
210 Insurance (employee)	345	59,451	71,341	71,341
220 Social Security	350	36,293	25,748	25,748
290 Other	355		394	394
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370	23,556	11,653	11,080
650 Technology Supplies	375	6,025	6,990	6,990
680 Miscellaneous Supplies	380	4,531	71,340	67,773
700 Property (equipment & furnishings)	385	580,926		
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	1,084,573		
120 Non-Certified	400	408,610		
200 Employee Benefits				
210 Insurance (employee)	405	161,334		
220 Social Security	410	111,014		
290 Other	415			
300 Purchased Professional & Tech Serv	420		4,428	5,510
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	38,802	251,398	279,910
530 Communications (telephone, postage, etc.)	435	5,581	6,223	7,248
590 Other	440	32,626	34,687	36,584
600 Supplies	445			
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		1,089,417	1,093,888
120 Non-Certified	465		169,329	177,795
200 Employee Benefits				
210 Insurance (employee)	470		130,225	136,736
220 Social Security	475		95,379	100,148
290 Other	480			
300 Purchased Professional & Tech Serv	485	4,888	2,726	4,316
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495		9,581	9,742
590 Other	500			
600 Supplies	505		39,049	37,486
700 Property (equipment & furnishings)	510			
800 Other	515		1,742	1,642
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735		181,051	181,063
200 Employee Benefits				
210 Insurance	740		23,688	24,888
220 Social Security	745		13,939	21,678
290 Other	750		9,203	10,452
300 Purchased Professional & Tech Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765		29,886	28,765
600 Supplies	770		11,248	12,487
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520			
200 Employee Benefits				
210 Insurance (employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Tech Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	51,320	56,175	58,795
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	22,175		57,218
620 Energy				
621 Heating	590	83,207	90,507	95,812
622 Electricity	595		3,406	3,512
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615			
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			
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 Non-Certified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900			
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		644	
700 Property (equipment & furnishings)	940	150		
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	90,000	75,000	85,000
937 Virtual Education	807	100,000	200,000	200,000
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	109,741	83,316	
946 Professional Development	830		50,000	80,000
948 Parent Education Program	835	40,000	20,000	65,000
949 Summer School	837			
950 Special Education	840	4,432,909	4,691,064	4,240,106
954 Career & Postsecondary Education	850	395,000	816,554	800,000
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889			
976 Preschool-Aged At-Risk	891	96,473	200,000	250,000
978 At Risk (K-12)	893	1,507,674	2,938,130	3,042,624
TOTAL EXPENDITURES*	~~~	18,965,308	19,868,112	20,579,582

*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	-1,104,915	-126,886	-678,946
Cancellation of Prior Year Encumbrances	03			
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	508,484	354,566	492,680
4593 Title II	15	102,582	7,901	81,602
4602 Title IV	22	34,434	19,750	36,295
4601 Title III (English Language Acquisition)	60	12,768		15,150
4595 ESSER I (CARES Act)	67	0		
4605 ESSER II (CRRSA)	68	1,692,299	35,049	41,850
4606 ESSER III (ARP)	70	541,849	1,194,118	2,084,938
4599 Other	75			
RESOURCES AVAILABLE	170	1,787,501	1,484,498	2,073,569
TOTAL EXPENDITURES	175	1,914,387	2,163,444	2,073,569
UNENCUMBERED CASH BALANCE JUNE 30	190	-126,886	-678,946	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	918,984	700,373	725,034
120 NonCertified	215	86,207	90,178	92,368
200 Employee Benefits				
210 Insurance (Employee)	220	49,348	66,859	68,329
220 Social Security	225	76,322	62,042	64,598
290 Other	230	351	350	312
300 Purchased Professional & Technical Serv	235	105,998	61,612	72,723
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	46,128	81,484	83,846
600 Supplies				
610 General Supplemental (Teaching)	260	64,815	129,529	78,592
644 Textbooks	265	0	51,020	
650 Supplies (Technology Related)	267	66,101	54,084	57,830
680 Miscellaneous Supplies	270	89,356		
700 Property (Equipment & Furnishings)	275	0	63,327	28,976
800 Other	280	18,221		

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	17,004	11,943	10,598
120 NonCertified	290	21,667	127,785	132,587
200 Employee Benefits				
210 Insurance (Employee)	295	15,679	24,797	26,897
220 Social Security	300	11,164	15,024	16,580
290 Other	305	341		
300 Purchased Professional & Technical Serv	310	15,391		
400 Purchased Property Services	313			
500 Other Purchased Services	315	64,453		
600 Supplies	320		62,453	
700 Property (Equipment & Furnishings)	325			
800 Other	330	50,844		
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,000	378,471	428,361
120 NonCertified	340	2,000	7,375	6,842
200 Employee Benefits				
210 Insurance (Employee)	345		43,728	42,356
220 Social Security	350	676	27,675	26,423
290 Other	355			
300 Purchased Professional & Technical Serv	360	62,678		
400 Purchased Property Services	363			
500 Other Purchased Services	365	13,500		
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	7,538		
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395		3,000	3,000
120 NonCertified	400	2,000	3,000	3,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	474	343	241
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	11,000	11,000	11,000
120 NonCertified	465	12,708	5,539	5,648
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	1,814	1,265	1,850
290 Other	480			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680	2,000		
120 NonCertified	685	4,000	6,000	6,000
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695	306	848	782
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	14,260	17,473	17,463
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	627	238	249
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	5,879		5,899
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 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	31,990	27,373	26,543

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			
220 Social Security	635		2,851	3,451
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675		8,467	9,235
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	5,309		
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	15,667	15,267	15,267
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	587	671	689
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			
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*	~~~	1,914,387	2,163,444	2,073,569

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				

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	601,928	412,017	175,972
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 \$	10	69,618		
2021 \$	15	2,743,324	129,054	
2022 \$	20		2,982,580	144,593
1140 Delinquent Tax	25	57,388	30,575	21,006
1410 Transportation Fees	47			
1980 Reimbursements	60	1,152		
1990 Miscellaneous	65	7,036	744	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	240,712	248,543	212,952
2450 Recreational Vehicle Tax	75	3,459	220	3,707
2460 Commercial Vehicle Tax	77	23,099	19,820	17,180
2800 In Lieu of Taxes IRBs/Rental Excise	85	129,506	78,127	115,736
3000 STATE SOURCES				
3140 Supplemental State Aid	95	2,758,223	2,727,970	2,466,498
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	6,635,445	6,629,650	3,157,644
TOTAL EXPENDITURES & TRANSFERS	175	6,223,428	6,453,678	6,757,530
TAX REQUIRED (175 minus 170)	195			3,599,886
PERCENT OF COLLECTION	196			86.000 %
TOTAL 2023 TAX REQUIRED (195+196)	197			4,185,914
Delinquent Tax	200			1,256
AMOUNT OF 2023 TAX TO BE LEVIED (Line 197 + Line 200)	205			4,187,170
UNENCUMBERED CASH BALANCE JUNE 30	207	412,017	175,972	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	134,161	50,924	52,348
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	13,125		14,211
220 Social Security	225	8,089	8,446	9,052
290 Other	230	34,049	9,649	10,530
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	44,854	37,781	34,891

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		110,417	115,823
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290	330,861	301,876	327,058
200 Employee Benefits				
210 Insurance (Employee)	295	31,887	40,541	45,061
220 Social Security	300	20,320	21,178	24,869
290 Other	305		8,200	9,438
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315		1,099	2,056
600 Supplies	320	16,962	41,749	43,897
700 Property (Equipment & Furnishings)	325			
800 Other	330	955	1,793	2,117
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	234,920	123,228	129,860
120 NonCertified	340	125,214	38,918	41,573
200 Employee Benefits				
210 Insurance (Employee)	345	43,311	9,798	10,511
220 Social Security	350	25,224	11,309	12,006
290 Other	355			
300 Purchased Professional & Technical Serv	360	52,041	53,555	54,689
400 Purchased Property Services	363			
500 Other Purchased Services	365	899		756
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375	43,601		42,897
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	181,325	397,107	416,962
120 NonCertified	400	292,168	113,318	118,984
200 Employee Benefits				
210 Insurance (Employee)	405	50,677	50,985	53,534
220 Social Security	410	31,885	36,626	38,457
290 Other	415		133	140
300 Purchased Professional & Technical Serv	420	77,838	63,492	78,652
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	401,888	265,026	278,277
530 Communications (telephone, postage, etc.)	435		6,225	6,536
590 Other	440	13,358	17,563	18,441
600 Supplies	445	1,451	3,458	3,631
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	455	202	4,673	4,907
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	8,422		
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		62,612	65,743
120 NonCertified	735	228,485	273,071	286,725
200 Employee Benefits				
210 Insurance	740	21,684	42,997	45,147
220 Social Security	745	17,130	18,344	19,261
290 Other	750	3,740	4,975	5,224
300 Purchased Professional & Technical Serv	755	19,180	2,255	2,368
400 Purchased Property Services	760		9,787	10,276
500 Other Purchased Services	765	295		
600 Supplies	770	51,524	5,289	5,553
700 Property (Equipment & Furnishings)	775		47,995	50,395
800 Other	780	331	3,773	4,268
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	214,570	243,582	255,761
200 Employee Benefits				
210 Insurance (Employee)	525	14,482	27,377	28,746
220 Social Security	530	7,602	18,712	19,648
290 Other	535	19,572	1,760	1,848
300 Purchased Professional & Technical Serv	540	28,993	222,412	233,533
400 Purchased Property Services				
411 Water/Sewer	545	95,182	40,454	42,477
420 Cleaning	550	1,549	833,890	875,585
430 Repairs & Maintenance	555	37,581	27,540	28,917
440 Rentals	560	993		
460 Repair of Buildings	565	94,619		
490 Other	570	2,517	53,040	55,692
500 Other Purchased Services				
520 Insurance	575			
590 Other	580		33,432	35,104
600 Supplies				
610 General Supplies	585	95,234	58,752	61,690
620 Energy				
621 Heating	590			
622 Electricity	595	500,150	536,548	563,375
626 Motor Fuel (not school bus)	600		8,189	8,598
629 Other	605			
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622	112,900		
200 Employee Benefits				
210 Insurance (Employee)	623	23,247		
220 Social Security	626	16,235		
290 Other	628	26,228		
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632	206,849	113,619	107,938
500 Other Purchased Services	634	133,232	121,098	115,043
600 Supplies				
610 General Supplies	636	67,020	26,901	25,556
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642	7,248		
629 Other	644	2,517		
680 Miscellaneous Supplies	646	10,275		
700 Property (Equipment & Furnishings)	648	1,015	7,074	6,854
800 Other	650	40,924	10,142	7,462
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	13,528	124,405	130,625
200 Employee Benefits				
210 Insurance	654		18,166	19,074
220 Social Security	656	1,035	9,310	9,776
290 Other	658			
600 Supplies	660		18,415	19,336
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	19,990	409,236	429,698
200 Employee Benefits				
210 Insurance	668	35,885	26,066	27,369
220 Social Security	670	39,511	32,976	34,625
290 Other	672	2,081	687	721
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	68,307	86,935	78,019
730 Equipment (including buses)	684	931		
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	774		
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	878		
600 Supplies	702	80,307	92,340	91,282
730 Equipment	704			
800 Other	706		12,658	
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		49,242	
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		529	
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	47,088	43,240	47,303
937 Virtual Education	810	50,000		
940 Driver Training	815			
943 Extraordinary School Program	823	71,000		
944 Food Service	825			
946 Professional Development	830	16,000		
948 Parent Education Program	835	12,000		
949 Summer School	837	50,000		
950 Special Education	840			
954 Career and Postsecondary Education	850	400,000		
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	94,000		
978 At Risk (K-12)	890	897,323	844,786	898,751
TOTAL EXPENDITURES & TRANSFERS*	~~~	6,223,428	6,453,678	6,757,530

*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	58,693	58,926	51,230
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	96,473	200,000	250,000
5208 Transfer From Supplemental General	140	94,000	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	249,166	258,926	301,230
TOTAL EXPENDITURES & TRANSFERS	175	190,240	207,696	301,230
UNENCUMBERED CASH BALANCE JUNE 30	190	58,926	51,230	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	112,780	120,435	197,585
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	8,415	16,261	17,074
220 Social Security	225	7,078	7,150	7,508
290 Other	230		109	114
300 Purchased Professional & Technical Serv	235	1,424	3,298	3,463
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	5,348	2,234	3,246
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			
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	10,433	44	12,456
200 Employee Benefits				
210 Insurance (Employee)	400	1,810		2,256
220 Social Security	405	774	3	802
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			
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		1,851	1,912
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	34,960	39,467	45,821
200 Employee Benefits	532	2,299	2,523	3,201
800 Other	533		2,677	3,105
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	2,578		2,687
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650	2,341	11,644	
TOTAL EXPENDITURES*	~~~	190,240	207,696	301,230

*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	938,626	567,208	873,619
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	1,507,674	2,938,130	3,042,624
5208 Transfer From Supplemental General	140	897,323	844,786	898,751
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	3,343,623	4,350,124	4,814,994
TOTAL EXPENDITURES & TRANSFERS	175	2,776,415	3,476,505	4,814,994
UNENCUMBERED CASH BALANCE JUNE 30	190	567,208	873,619	0

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	2,014,171	2,895,582	3,905,026
120 NonCertified	215	173,779	62,645	265,777
200 Employee Benefits				
210 Insurance (Employee)	220	293,246	242,226	254,337
220 Social Security	225	159,881	130,442	136,964
290 Other	230	9,532	14,407	15,127
300 Purchased Professional & Technical Serv	235	22,005		
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	102,689		
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265		11,655	12,238
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300		617	648
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	1,112		
2200 Instr Support Staff				
100 Salaries				
110 Certified	330		111,608	217,188
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340		6,547	6,874
220 Social Security	345		776	815
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. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 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			
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			0
TOTAL EXPENDITURES*	~~~	2,776,415	3,476,505	4,814,994

*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	41,819	41,358	13,768
Cancellation of Prior Year Encumbrances	03			
REVENUES				
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	90,000	75,000	85,000
5208 Transfer From Supplemental General	50	47,088	43,240	47,303
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	178,907	159,598	146,071
TOTAL EXPENDITURES & TRANSFERS	175	137,549	145,830	146,071
UNENCUMBERED CASH BALANCE JUNE 30	190	41,358	13,768	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	48,842	41,768	43,856
120 NonCertified	215	61,369	70,386	69,280
200 Employee Benefits				
210 Insurance (Employee)	220	18,923	27,676	26,633
220 Social Security	225	7,935	5,806	6,096
290 Other	230		58	61
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	480	136	145
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	12 mo.	12 mo.	12 mo.
		14 Line	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	12 mo.	12 mo.	12 mo.
	14 Line	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*	~~~	137,549	145,830	146,071

*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	79,965	25,755	21,007
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	1,400	700	
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	100,000	200,000	200,000
5208 Transfer From Supplemental General	140	50,000	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	231,365	226,455	221,007
TOTAL EXPENDITURES & TRANSFERS	175	205,610	205,448	221,007
UNENCUMBERED CASH BALANCE JUNE 30	190	25,755	21,007	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			
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	205,610	205,448	221,007
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

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

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	205,610	205,448	221,007

*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	2,251,851	2,327,122	3,581,194	3,581,194
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	34,594			
2021 \$	10	1,601,010	74,972		
2022 \$	15		1,971,938	124,018	124,018
2023 \$	20			2,299,842	2,674,235
1140 Delinquent Tax	25	29,081	16,912	14,079	21,108
1510 Interest on Idle Funds	30	46,430	358,801	200,000	200,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	55,771	19,313	19,500	19,500
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	135,346	83,409	130,236	130,236
July - December Estimate	60				65,118
2450 Recreational Vehicle Tax	65	1,741	176	2,267	2,267
July - December Estimate	66				1,134
2460 Commercial Vehicle Tax	67	11,885	46,522	10,506	10,506
July - December Estimate	68				5,253
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	48,737	28,421	70,780	70,780
July - December Estimate	82				35,390
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	541,892	547,072	401,135	401,135
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	4,758,338	5,474,658	6,853,557	7,341,874
TOTAL EXPENDITURES & TRANSFERS	175	2,431,216	1,893,464	6,939,134	6,939,134
July - December Estimate	180	~~~~~	~~~~~	~~~~~	402,740
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	7,341,874
UNENCUMBERED CASH BALANCE JUNE 30	190	2,327,122	3,581,194	-85,577	~~~~~

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		29,720	4,530,581
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	111,316	181,367	244,845
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			
700 Property (Equipment & Furnishings)	220	3,240		
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	67,090	63,238	85,371
700 Property (Equipment & Furnishings)	235	26,427	533,114	719,704
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	247,742	244,269	329,763
200 Employee Benefits				
210 Insurance (Employee)	315	26,279	29,768	40,187
220 Social Security	320	18,397	17,882	24,141
290 Other	325		266	359
300 Purchased Professional & Technical Serv	330		29,020	39,177
400 Purchased Property Services				
420 Cleaning	335	889,598		
430 Repairs & Maintenance	340		24,246	32,732
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355	206,423	77,131	104,127
500 Other Purchased Services	360	6,432		
600 Supplies				
610 General Supplies	363		825	1,114
650 Supplies - Technology Software	365		4,120	5,562
700 Property (Equipment & Furnishings)	240	33,803		
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243	127,211	122,280	165,078
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	4,200		
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420	48,608		

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	36,802	9,390	12,677
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260	9,801	9,086	12,266
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275	98,733	98,733	133,290
4600 Site Improvement	280	210,052	106,394	143,632
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	218,017	312,615	314,528
4900 Other	291	41,045		
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	2,431,216	1,893,464	6,939,134

*Goes to Budget Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	61,565	73,648	91,966
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	21,050	19,250	17,250
3000 STATE SOURCES				
3208 State Safety Aid	25	8,784	16,080	8,100
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	91,399	108,978	117,316
TOTAL EXPENDITURES & TRANSFERS	175	17,751	17,012	72,570
UNENCUMBERED CASH BALANCE JUNE 30	190	73,648	91,966	44,746

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	15,371	14,490	69,562
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,451	1,109	1,497
290 Other	230		26	35
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	146	116	125
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	783	1,271	1,351
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. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 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	12 mo.	12 mo.	12 mo.
		18 Line	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				
700 Property (Equipment & Furnishings)	555				
800 Other	560				
2900 Other Support Services					
100 Salaries					
110 Certified	630				
120 Non-Certified	635				
200 Employee Benefits					
210 Insurance	640				
220 Social Security	645				
290 Other	650				
300 Purchased Professional & Technical Serv	655				
400 Purchased Property Services	660				
500 Other Purchased Services	665				
600 Supplies	670				
700 Property (Equipment & Furnishings)	675				
800 Other	680				0
TOTAL EXPENDITURES*	~~~	17,751	17,012		72,570

*Goes to Budget Line 175.

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	152,568	153,870	52,497
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05	353,001	306,041	
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15	39,000	60,365	60,365
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	71,000	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	615,569	520,276	112,862
TOTAL EXPENDITURES & TRANSFERS	175	461,699	467,779	75,400
UNENCUMBERED CASH BALANCE JUNE 30	190	153,870	52,497	37,462

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	43,768	44,955	44,955
120 NonCertified	215	288,750	298,113	
200 Employee Benefits				
210 Insurance (Employee)	220	53,449	78,101	14,157
220 Social Security	225	23,543	25,113	13,251
290 Other	230	40	417	329
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	28,689		
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	9,670	2,066	2,066
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	12 mo.	12 mo.	12 mo.
		22 Line	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	10,433			
200 Employee Benefits					
210 Insurance (Employee)	460	1,811			
220 Social Security	465	694			
290 Other	470				
300 Purchased Professional & Technical Serv	475	852	80	56	
500 Other Purchased Services	480		600	586	
600 Supplies	485		18,334		
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*	~~~	461,699	467,779	75,400

*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	179,376	609,122	704,611
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	593	4,006	7,008
1600 Food Service				
1611 Student Sales (Lunch)	15		341,471	259,150
1612 Student Sales (Breakfast)	25		9,706	5,594
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	1,688	5,654	101,925
1990 Miscellaneous	55	29,827	16,653	
3000 STATE SOURCES				
3203 School Food Assistance	65	11,292	12,502	8,121
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,789,069	1,220,727	997,391
4590 Other Federal Aid	80	89,159	76,340	87,463
5000 Other				
5206 Transfer From General	85	109,741	83,316	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
RESOURCES AVAILABLE	170	2,210,745	2,379,497	2,171,263
TOTAL EXPENDITURES & TRANSFERS	175	1,601,623	1,674,886	2,171,263
UNENCUMBERED CASH BALANCE JUNE 30	190	609,122	704,611	0

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

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	2,082	1,725	2,329
490 Other	235	2,878		
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250	2,392	2,438	3,291
622 Electricity	255	14,145	14,825	20,014
626 Motor Fuel (not school bus)	260			
629 Other	265		120	162
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275		520	702

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	256,069	264,879	357,587
200 Employee Benefits				
210 Insurance	295	45,973	24,255	32,744
220 Social Security	300	19,463	18,570	25,070
290 Other	305	40	45	61
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315	1,238,704	1,234,474	1,610,617
590 Other Purchased Services	320			
600 Supplies				
630 Food & Milk	325	1,619		
680 Miscellaneous Supplies	330		22,042	23,144
700 Property (Equipment & Furnishings)	335	15,210	77,829	81,720
800 Other	340	3,048	13,164	13,822
TOTAL EXPENDITURES*	~~~	1,601,623	1,674,886	2,171,263

*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	30,064	30,934	13,430
Cancellation of Prior Year Encumbrances	03			
REVENUES				
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	10,235	7,500
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	50,000	80,000
5208 Transfer From Supplemental General	50	16,000	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	46,064	91,169	100,930

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			
120 NonCertified	215		25,749	32,654
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	15,130	51,990	68,276
400 Purchased Property Services	237			
500 Other Purchased Services	240			
600 Supplies				
640 Books (not textbooks) & Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
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	15,130	77,739	100,930
UNENCUMBERED CASH BALANCE JUNE 30	190	30,934	13,430	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	23,300	24,759	5,907
Cancellation of Prior Year Encumbrances	03			
REVENUES				
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	18,802	18,684	
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	40,000	20,000	65,000
5208 Transfer From Supplemental General	50	12,000	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	94,102	63,443	70,907
TOTAL EXPENDITURES & TRANSFERS	175	69,343	57,536	70,907
UNENCUMBERED CASH BALANCE JUNE 30	190	24,759	5,907	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210			
120 NonCertified	215	39,522	41,171	41,994
200 Employee Benefits				
210 Insurance (Employee)	220	7,242	7,122	7,264
220 Social Security	225	2,912	3,075	3,137
290 Other	230		837	854
300 Purchased Professional & Technical Serv	235	650		
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	3,337	933	952
600 Supplies				
640 Books (not textbooks) & Periodicals	255		1,264	1,289
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	2,287	2,570	2,621
700 Property (Equipment & Furnishings)	270		421	429
800 Other	275	375		
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	12 mo.	12 mo.	12 mo.
		28 Line	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			97	
2500 Central Services					
100 Salaries					
110 Certified	330				
120 Non-Certified	335	10,433			
200 Employee Benefits					
210 Insurance	340	1,811			
220 Social Security	345	774			
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			46	
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				12,367
TOTAL EXPENDITURES*	~~~	69,343	57,536		70,907

*Goes to Budget Line 175.

SUMMER SCHOOL		Code 29 Line	12 mo.	12 mo.	12 mo.
			2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1		01	16,966	66,966	65,618
Cancellation of Prior Year Encumbrances		03			
REVENUES					
1000 LOCAL SOURCES					
1300 Tuition					
	1315 Individual (Summer School)	05			
	1316 Individuals (Out-of-District)	10			
	1320 Other School District in State	15			
	1510 Interest on Idle Funds	20			
	1990 Miscellaneous	25			
4000 FEDERAL SOURCES					
	4590 Other Federal Aid	30			
	4599 Summer School Aid	35			
5000 OTHER					
	5206 Transfer from General	40	0	0	0
	5208 Transfer From Supplemental General	45	50,000	0	0
	5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE		170	66,966	66,966	65,618
TOTAL EXPENDITURES & TRANSFERS		175	0	1,348	65,618
UNENCUMBERED CASH BALANCE JUNE 30		190	66,966	65,618	0

SUMMER SCHOOL		Code 29 Line	12 mo.	12 mo.	12 mo.
			2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES					
1000 Instruction					
100 Salaries					
	110 Certified	210		1,250	65,618
	120 NonCertified	215			
200 Employee Benefits					
	210 Insurance (Employee)	220			
	220 Social Security	225		98	
	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 State	245			
	563 Tuition/Private Sources	250			
	590 Other	255			
600 Supplies					
	610 General Supplemental (Teaching)	260			
	644 Textbooks	265			
	650 Supplies (Technology Related)	267			
	680 Miscellaneous Supplies	270			
	700 Property (Equipment & Furnishings)	275			
	800 Other	280			

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

SUMMER SCHOOL		Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 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*	~~~	0	1,348	65,618	

*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	1,813,592	1,578,153	1,255,275
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	12,582		
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	331,530		
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67	19,823	24,721	
4605 ESSER II	68		82,352	
5000 OTHER				
5206 Transfer From General	75	4,432,909	4,691,064	4,240,106
5208 Transfer From Supplemental General	80	0	0	0
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	6,610,436	6,376,290	5,495,381
TOTAL EXPENDITURES & TRANSFERS	175	5,032,283	5,121,015	5,495,381
UNENCUMBERED CASH BALANCE JUNE 30	190	1,578,153	1,255,275	0

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	1,762,639	1,884,664	2,097,214
120 NonCertified	215	937,758	937,531	984,408
200 Employee Benefits				
210 Insurance (Employee)	220	401,502	402,591	422,721
220 Social Security	225	192,295	193,594	203,274
290 Other	230	22,295	38,366	40,284
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	1,262,899	1,252,359	1,314,977
590 Other	255	26,528	21,632	22,714
600 Supplies				
610 General Supplemental (Teaching)	260	15,356	9,326	9,792
644 Textbooks	265			
650 Supplies (Technology Related)	267	18,890	29,487	30,961
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	968		
800 Other	280	1,364	644	676
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	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			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455	10,433	43	45
200 Employee Benefits				
210 Insurance (Employee)	460	1,811		
220 Social Security	465	774	3	3
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		600	630
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625		17,434	18,306
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	196,345	158,462	166,385
200 Employee Benefits				
210 Insurance	640	11,655	13,776	14,465
220 Social Security	645	14,448	11,128	11,684
290 Other	650	3,388	5,246	5,508
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	83,609	83,609	87,789
490 Other	660	382	48	50
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	49,343	47,064	49,417
680 Miscellaneous Supplies	690	14,964	13,408	14,078
730 Equip (including buses)	695			
800 Other	700	770		
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION		Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES					
800 Other	745				
2790 Other Student Transportation Services					
100 Salaries					
120 NonCertified	750				
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		1,867		
300 Purchased Professional & Technical Serv	885				
400 Purchased Property Services	890				
500 Other Purchased Services	895				
600 Supplies	900				
700 Property (Equipment & Furnishings)	905				
800 Other	910				
TOTAL EXPENDITURES*	~~~		5,032,283	5,121,015	5,495,381

*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION		Code 34 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	279,247	275,828	244,414
Cancellation of Prior Year Encumbrances		03			
REVENUES					
1000 LOCAL SOURCES					
1300 Tuition					
1312 Individuals					
1315 Individual (Summer School)					
1320 Other School District/Govt Sources (in-state)					
1510 Interest on Idle Funds					
1700 Student Activities (reimbursement)					
1900 Other Revenue From Local Source					
1910 User Charges					
1940 Sale & Rent of Textbook					
1990 Miscellaneous					
3000 STATE SOURCES					
3225 CTE Transportation State Aid					
3240 Other State Grant					
4000 FEDERAL SOURCES					
4530 Vocational Aid					
4531 Regular Aid					
4532 Special Project Aid					
4590 Other Federal Aid					
5000 OTHER					
5206 Transfer From General					
5208 Transfer From Supplemental General					
5253 Transfer From Contingency Reserve					
RESOURCES AVAILABLE					
TOTAL EXPENDITURES & TRANSFERS					
UNENCUMBERED CASH BALANCE JUNE 30					

CAREER & POSTSECONDARY EDUCATION		Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES					
1000 Instruction					
100 Salaries					
110 Certified					
120 NonCertified					
200 Employee Benefits					
210 Insurance (Employee)					
220 Social Security					
290 Other					
300 Purchased Professional & Technical Serv					
400 Purchased Property Services					
500 Other Purchased Services					
560 Tuition					
561 Tuition/other State LEA's					
564 Payment to Vocational Education Coop					
590 Other					
600 Supplies					
610 General Supplemental (Teaching)					

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				
644 Textbooks	260			
650 Supplies (Technology Related)	263	78	12,132	12,739
680 Miscellaneous Supplies	265	29,188	1,909	2,004
700 Property (Equipment & Furnishings)	270	2,105		
800 Other	275	614		
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			
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	4,043		
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	833,848	848,555	1,048,239

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION		2021-2022	2022-2023	2023-2024
Code	Line	Actual	Actual	Budget
		(1)	(2)	(3)
EXPENDITURES				

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	20,860	0	344,270
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1700 Student Activities*				
1710 Admissions	10		86,747	
1790 Other Student Activity Income	20		327,739	
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	695	3,960	
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	3,553		
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	126,082	136,410	136,410
3228 Mental Health (Community Mental Health)	45	42,027	45,490	45,490
3230 Safe & Secure Schools Grant	55		44,672	48,526
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70	29,325	55,010	78,950
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80			
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	222,542	700,028	653,646
TOTAL EXPENDITURES	175	222,542	355,758	239,160
UNENCUMBERED CASH BALANCE JUNE 30	190	0	344,270	414,486

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			
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			

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			
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	136,208	183,506	156,178
200 Employee Benefits				
210 Insurance (Employee)	295	16,379	24,042	23,568
220 Social Security	300	8,178	11,027	10,957
290 Other	305	42,027		
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320		939	281
700 Property (Equipment & Furnishings)	325			
800 Other	330	15,084	95,143	48,176
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	4,666		
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535		41,101	
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	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			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
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. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 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*	~~~	222,542	355,758	239,160	

*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					
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	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	~~~~~	~~~~~	
RESOURCES AVAILABLE	100	0	0	0	0	
EXPENDITURES						
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		
TOTAL EXPENDITURES & TRANSFERS	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 100)				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
		2021-2022 Actual (1)	2022-2023 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,287,659	1,355,425	1,443,814
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Sources	07	91,402	97,763	
1961 Revenue From General	10			
1962 Revenue From Supplemental General	12			
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25			
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37			
1968 Revenue From Food Service	40			
1969 Revenue From Professional Development	45			
1970 Revenue From Parent Education	50			
1971 Revenue From Summer School	52			
1972 Revenue From Special Education	55			
1975 Revenue From Career and Postsecondary	65			
1977 Revenue From Federal Funds	71			
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			
1982 Revenue From Virtual Education	79			
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	1,379,061	1,453,188	
EXPENDITURES				
210 Health Care Services	85	23,636	9,374	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100			
520 Risk Management Insurance	105			
TOTAL EXPENDITURES & TRANSFERS	175	23,636	9,374	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,355,425	1,443,814	

KPERS SPECIAL RETIREMENT CONTRIBUTION		Code	12 mo.	12 mo.	12 mo.
		51	2021-2022	2022-2023	2023-2024
Line			Actual	Actual	Budget
			(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1		01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances		03	~~~~~	~~~~~	~~~~~
REVENUES					
3000 STATE SOURCES					
3221 KPERS		05	3,069,982	3,116,486	3,365,805
RESOURCES AVAILABLE		70	3,069,982	3,116,486	3,365,805
EXPENDITURES					
1000 Instruction					
200 Employee Benefits		75	2,130,569	2,135,749	2,259,409
2100 Student Support					
200 Employee Benefits		80	156,569	206,426	218,378
2200 Instructional Support					
200 Employee Benefits		85	122,799	130,780	138,352
2300 General Administration					
200 Employee Benefits		90	103,151	96,103	101,667
2400 School Administration					
200 Employee Benefits		95	227,179	211,782	224,044
2500 Central Services					
200 Employee Benefits		100	47,278	68,894	72,883
2600 Operations & Maintenance					
200 Employee Benefits		105	101,309	94,037	99,482
2700 Student Transportation Services					
200 Employee Benefits		110	92,099	105,413	111,516
2900 Other Support Services					
200 Employee Benefits		113			
3000 Food Service					
200 Employee Benefits		115	89,029	67,302	\$ 140,074.00
TOTAL EXPENDITURES		175	3,069,982	3,116,486	3,365,805
UNENCUMBERED CASH BALANCE JUNE 30		190	~~~~~	~~~~~	~~~~~

CONTINGENCY RESERVE		12 mo.	12 mo.	12 mo.
Code	53	2021-2022	2022-2023	2023-2024
Line		Actual	Actual	Budget
		(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,010,520	995,017	995,017
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,010,520	995,017	
TOTAL EXPENDITURES & TRANSFERS	175	15,503	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	995,017	995,017	

CONTINGENCY RESERVE		12 mo.	12 mo.	12 mo.
Code	53	2021-2022	2022-2023	2023-2024
Line		Actual	Actual	Budget
		(1)	(2)	(3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 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. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595	15,503		
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. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 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		12 mo.	12 mo.	12 mo.
		Code 53 Line	2021-2022 Actual (1)	2022-2023 Actual (2)
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*	~~~	15,503	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	263,561	335,251	413,257
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	151,766	133,861	
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	415,327	469,112	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75			
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	80,076	55,855	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	80,076	55,855	
UNENCUMBERED CASH BALANCE JUNE 30	190	335,251	413,257	

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	299,238	335,492	327,830
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	57,203	86,747	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	366,374	327,739	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	722,815	749,978	
TOTAL EXPENDITURES	175	387,323	422,148	
UNENCUMBERED CASH BALANCE JUNE 30	190	335,492	327,830	~~~~~

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

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

This does not include student organizations or clubs.

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2021-2022 Actual (1)	2022-2023 Actual (2)	2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235	387,323	422,148	
700 Property (Equipment & Furnishings)	240			
800 Other	245			
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*	~~~	387,323	422,148	~~~~~

*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	9,951,237	10,217,189	10,198,482	10,198,482
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 \$	05	81,740			
2021 \$	10	3,090,155	146,687		
2022 \$	15		2,957,531	220,523	220,523
2023 \$	20			2,699,881	
1140 Delinquent Tax	25	68,818	35,651	21,348	32,006
1510 Interest on Idle Funds	30		6,400		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	229			0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	319,399	288,679	233,591	233,591
July - December Estimate	60				116,796
2450 Recreational Vehicle Tax	65	4,111	226	4,067	4,067
July - December Estimate	66				2,034
2460 Commercial Vehicle Tax	67	28,051	22,574	18,845	18,845
July - December Estimate	68				9,423
2800 In Lieu of Taxes IRBs/Rental Excise	70	147,215	79,265	126,953	126,953
July - December Estimate	72				63,477
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	860,913	774,771	459,543	459,543
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 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				
RESOURCES AVAILABLE	82	14,551,868	14,528,973	13,983,233	11,485,740
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	1,554,679	1,490,491	1,424,111	
890 Bond Fees	90				
831 Principal	95	2,780,000	2,840,000	2,905,000	
TOTAL EXPENDITURES	100	4,334,679	4,330,491	4,329,111	4,329,111
832 Interest Due July-December	105				695,084
890 Bond Fees July-December	110				
831 Principal Due July-December	115				2,600,000
990 Cash Basis Reserve	120				7,000,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				14,624,195
UNENCUMBERED CASH BALANCE JUNE 30	190	10,217,189	10,198,482	9,654,122	~~~~~
	195				TAX REQUIRED (Line 185 minus Line 82) 3,138,455
	200				Delinquent Tax 942
	205				Amount of 2023 Tax to be Levied 3,139,397

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.	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
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				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)					
July - December Estimate	60			0	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)					
July - December Estimate *	77			0	0
3217 State Aid (after 7/1/15 and prior 6/30/17)					
July - December Estimate *	79			0	0
3217 State Aid (after 7/1/17 and prior 6/30/22)					
July - December Estimate *	84			0	0
3217 State Aid (after 7/1/22)					
July - December Estimate *	87			0	0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit					
July - December Estimate*	81			0	0
RESOURCES AVAILABLE	82	0	0	0	0
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest					
	85				
890 Bond Fees					
	90				
831 Principal					
	95				
TOTAL EXPENDITURES	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				
TOTAL OPERATING EXPENDITURE (18 MO)	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.

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 204 will meet on the 5 day of September 2023 at 7:15 PM at 2200 S 138th St, Bonner Springs, KS 66012 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 US D 204 district office at 2200 S. 138th St. Bonner Springs, KS on the district website and will be available at this hearing.

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

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	18,965,308	20.000	19,868,112	20.000	20,579,582	5,315,491	20.000
Supplemental General (LOB)	08	6,223,428	13.691	6,453,678	12.101	6,757,530	4,187,170	14.455
SPECIAL REVENUE								
Federal Funds	07	1,914,387		2,163,444		2,073,569		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	190,240		207,696		301,230		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	2,776,415		3,476,505		4,814,994		
Bilingual Education	14	137,549		145,830		146,071		
Virtual Education	15	205,610		205,448		221,007		
Capital Outlay	16	2,431,216	7.933	1,893,464	7.911	6,939,134	2,674,235	8.000
Driver Training	18	17,751		17,012		72,570		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	461,699		467,779		75,400		
Food Service	24	1,601,623		1,674,886		2,171,263		
Professional Development	26	15,130		77,739		100,930		
Parent Education Program	28	69,343		57,536		70,907		
Summer School	29	0		1,348		65,618		
Special Education	30	5,032,283		5,121,015		5,495,381		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	833,848		848,555		1,048,239		
Gifts and Grants	35	222,542		355,758		239,160		
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	23,636		9,374				
KPERs Special Retirement Contribution	51	3,069,982		3,116,486		3,365,805		
Contingency Reserve	53	15,503		0				
Textbook & Student Material Revolving	55	80,076		55,855				
Activity Fund	56	387,323		422,148				
DEBT SERVICE								
Bond and Interest #1	62	4,334,679	15.513	4,330,491	12.125	4,329,111	3,139,397	10.838
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	49,009,571	57.137	50,970,159	52.137	58,867,501	15,316,293	53.293
Less: Transfers	105	8,432,844		9,971,464		9,708,784		
NET USD EXPENDITURES	110	40,576,727		40,998,695		49,158,717		
TOTAL USD TAXES LEVIED	115	12,596,186		13,406,955		15,316,293		

1. Sponsoring District Only

*Tax Rates are expressed in Mills

Notice of Hearing 2023-2024 Budget

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	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
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	\$12,596,186		\$13,406,955		\$15,316,293		
Assessed Valuation - General Fund	128	\$211,603,029		\$244,648,096		\$265,774,561		
Assessed Valuation - All Other Funds	130	\$223,051,293		\$266,972,986		\$289,661,136		
Assessed Valuation - Capital Outlay	129	\$220,350,398		\$265,974,407		\$334,279,331		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	47,150,000		44,370,000		41,530,000		
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		
TOTAL USD DEBT	155	47,150,000		44,370,000		41,530,000		

*Tax Rates are expressed in Mills

Board President Clerk of the Board

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

The governing body of Unified School District 204 will meet on the 5 day of September 2023 at 7:00 PM at 2200 S 138th St, Bonner Springs, KS 66012 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 US D 204 district office at 2200 S. 138th St. Bonner Springs, KS and will be available at this hearing.

	Revenue Neutral Tax Rate			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General		20.000	18.512	\$5,315,491	20.000
Capital Outlay	\$2,124,100	7.911	6.363	\$2,674,235	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$3,169,164	12.101		\$4,187,170	14.455
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$3,220,729	12.125		\$3,139,397	10.838
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$6,389,893	24.226	22.249	\$7,326,567	25.293

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 204 will meet on the 5 day of September 2023 at 7:00 PM at 2200 S 138th St, Bonner Springs, KS 66012 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 US D 204 district office at 2200 S. 138th St. Bonner Springs, KS 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	\$0	20.000	18.512	\$5,315,491	20.000
Capital Outlay	\$2,124,100	7.911	6.363	\$2,674,235	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$3,169,164	12.101		\$4,187,170	14.455
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$3,220,729	12.125		\$3,139,397	10.838
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$6,389,893	24.226	22.249	\$7,326,567	25.293
_____			_____		
Board President			Clerk of the Board		

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 204 will meet on the 5 day of September 2023 at 7:15 PM at 2200 S 138th St, Bonner Springs, KS 66012 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 US D 204 district office at 2200 S. 138th St. Bonner Springs, KS on the district website and will be available at this hearing.

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

	Code 99 Line	2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	18,965,308	20.000	19,868,112	20.000	20,579,582	5,315,491	20.000
Supplemental General (LOB)	08	6,223,428	13.691	6,453,678	12.101	6,757,530	4,187,170	14.455
SPECIAL REVENUE								
Federal Funds	07	1,914,387		2,163,444		2,073,569		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	190,240		207,696		301,230		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	2,776,415		3,476,505		4,814,994		
Bilingual Education	14	137,549		145,830		146,071		
Virtual Education	15	205,610		205,448		221,007		
Capital Outlay	16	2,431,216	7.933	1,893,464	7.911	6,939,134	2,674,235	8.000
Driver Training	18	17,751		17,012		72,570		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	461,699		467,779		75,400		
Food Service	24	1,601,623		1,674,886		2,171,263		
Professional Development	26	15,130		77,739		100,930		
Parent Education Program	28	69,343		57,536		70,907		
Summer School	29	0		1,348		65,618		
Special Education	30	5,032,283		5,121,015		5,495,381		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	833,848		848,555		1,048,239		
Gifts and Grants	35	222,542		355,758		239,160		
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	23,636		9,374				
KPERS Special Retirement Contribution	51	3,069,982		3,116,486		3,365,805		
Contingency Reserve	53	15,503		0				
Textbook & Student Material Revolving	55	80,076		55,855				
Activity Fund	56	387,323		422,148				
DEBT SERVICE								
Bond and Interest #1	62	4,334,679	15.513	4,330,491	12.125	4,329,111	3,139,397	10.638
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES¹								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES								
	100	49,009,571	57.137	50,970,159	52.137	58,867,501	15,316,293	53.293
Less: Transfers	105	8,432,844		9,971,464		9,708,784		
NET USD EXPENDITURES								
	110	40,576,727		40,998,695		49,158,717		
TOTAL USD TAXES LEVIED								
	115	12,596,186		13,406,955		15,316,293		
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	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
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED								
	125	\$12,596,186		\$13,406,955		\$15,316,293		
Assessed Valuation - General Fund								
	128	\$211,603,029		\$244,648,096		\$265,774,561		
Assessed Valuation - All Other Funds								
	130	\$223,051,293		\$265,972,986		\$289,661,136		
Assessed Valuation - Capital Outlay								
	129	\$220,350,398		\$265,974,407		\$334,279,331		
Outstanding Indebtedness, July 1								
		2021		2022		2023		
General Obligation Bonds	135	47,150,000		44,370,000		41,530,000		
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		
TOTAL USD DEBT								
	155	47,150,000		44,370,000		41,530,000		

¹Tax Rates are expressed in Mills


Board President


Clerk of the Board

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

The governing body of Unified School District 204 will meet on the 5 day of September 2023 at 7:00 PM at 2200 S 138th St, Bonner Springs, KS 66012 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 US D 204 district office at 2200 S. 138th St. Bonner Springs, KS and will be available at this hearing

Revenue Neutral Tax Rate

	2022-2023		2023-2024		
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General		20.000	18.512	\$5,315,491	20.000
Capital Outlay	\$2,124,100	7.911	6.363	\$2,674,235	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$3,169,164	12.101		\$4,187,170	14.455
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$3,220,729	12.125		\$3,139,397	10.838
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$6,389,893	24.226	22.249	\$7,326,567	25.293


Board President


Clerk of the Board

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*	\$3,169,164	\$2,124,100	\$3,220,729	\$0
3. Less: percent of delinquent taxes (3a)	1,325	\$28,144	\$42,675	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$1,667,133	\$1,106,358	\$1,640,460	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$60,120	\$39,849	\$59,272	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$1,255,327	\$825,731	\$1,257,799	\$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)	\$3,024,571	\$2,000,082	\$3,000,206	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$144,593	\$124,018	\$220,523	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$31,493	\$21,108	\$32,006	\$0
Tax Collection Ratio (Jan, Mar, June)	94.113 %	92.836 %	91.828 %	0.000 %

TABLE 1

1. Estimated percent of distribution of 2023 tax dollars:	=	Jan. 20, 2024	45,000	Sept. 20, 2024	7,000
		Mar. 20, 2024	1,000	Oct. 31, 2024	7,000
		June 5, 2024	40,000		
	=		86,000		
2. Estimated percent of distribution (Jan., Mar., June)	=		\$265,774,561	TOTAL	100,000
3. 2023 General Fund Assessed Valuation	=		\$5,315,491		(Must total 100%)
4. 2023-2024 Tax Levied (20 mills x 2023 General Fund Assessed Valuation)	=		\$4,571,322		
5. 2023-2024 Est. Tax Levy to be received 1-1-2024 to 6-30-2024 (Line 2 x Line 4)	=				

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

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

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes	1.325	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2023 to 6/30/2024	\$574,211		
(13)			
Estimated 16/20M Tax* 7/1/2023 to 6/30/2024	\$2,605		
(16)			
(18) 2021 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	=	3.0000 %	

Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2023 to 6/30/2024
\$313,491

Estimated Recreational Vehicle Property Tax* 7/1/2023 to 6/30/2024
\$10,041 (15)

Estimated Commercial Vehicle Tax* 7/1/2023 to 6/30/2024
\$46,534

*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	1.325	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *	\$0	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	1.325	\$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
Tax Collection Ratio (Jan, Mar, June)	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*	\$3,044,394	\$2,019,042	\$3,059,711	
3. Less: percent of delinquent taxes (3a)	\$41,099	\$27,257	\$41,306	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$1,618,569	\$1,074,636	\$1,591,841	
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$59,632	\$39,530	\$58,783	
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$1,236,068	\$813,141	\$1,238,503	
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)	\$2,955,368	\$1,954,564	\$2,930,433	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$89,026	\$64,478	\$129,278	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$30,824	\$20,443	\$30,980	\$0
Tax Collection Ratio (Jan, Mar, June)	95.726 %	95.457 %	94.425 %	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
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 *			
2. 2022 Actual Taxes Levied*			
3. Less: percent of delinquent taxes	\$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
Tax Collection Ratio (Jan, Mar, June)	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

	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	1.350				
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
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
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *				
2. 2022 Actual Taxes Levied**				
3. Less: percent of delinquent taxes	\$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
Tax Collection Ratio (Jan, Mar, June)	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 *	\$124,770	\$105,058	\$161,018	
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes (3a)	1,500	\$1,576	\$2,415	\$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**	\$48,564	\$31,722	\$48,619	
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**	\$488	\$319	\$489	
6. Less: June 5, 2023 Ad Valorem Taxes received**	\$19,259	\$12,590	\$19,296	
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)	\$70,183	\$46,207	\$70,819	\$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)	\$54,587	\$58,851	\$90,199	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)	\$1,404	\$1,182	\$1,811	\$0
Tax Collection Ratio (Jan, Mar, June)	54.750 %	42.482 %	42.482 %	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

	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	\$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
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

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

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *				
2. 2022 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	1,500			\$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
Tax Collection Ratio (Jan, Mar, June)	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.

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*)	37.0
2. Estimated (FTE*)Special Education Paraprofessionals <u>45.0</u> times .4 =	18.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	55.0
4. Estimated State Aid due from 7-1-2023 to 6-30-2024 (Line 3 x \$30,800)	\$1,694,000
<i>*Full-time equivalency</i>	
TRANSPORTATION COSTS FOR SPECIAL EDUCATION	
5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$225,000
6. Contractual Services (includes mileage paid to parents)	\$85,000
7. Insurance	\$20,000
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$75,000
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.)	\$81,919
12. Teacher travel (in-district)	\$700
13. Total of Lines 5 through 12	\$487,619
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$487,619
16. Total Estimated Transportation Aid (7-1-2023 to 6-30-2024) (Line 15 x 80%)	\$390,095
17. Estimated Catastrophic State Aid (7-1-2023 to 6-30-2024)	
18. Estimated Medicaid Replacement State Aid	
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2023 to 6-30-2024)	\$1,556,011
20. Total Estimated Special Education Aid (7-1-2023 to 6-30-2024) (Line 4+16+17+18+19)	\$3,640,106

Form 148
2023-2024 Estimated State Foundation Aid

1. 2023-24 General Fund Budget (Form 150, Line 16)	=	<u>\$20,579,582</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>\$3,640,106</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$3,640,106</u>
4. 2023-24 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$16,939,476</u>

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

General Fund Budget – Lines 1 through 18

1. 2023-24 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)		=	<u>2,406.0</u>
2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)		=	<u>20.0</u>
	9/20/23 <u>20.0</u> + 2/20/24 <u>0.0</u>		
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>2,426.0</u>
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	<u>2,426.0</u> x <u>0.035040</u> factor (from Table II)	=	<u>85.0</u>
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>27.8</u>
A. (9/20/23 Contact Hrs <u>300.0</u> + 2/20/24 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>19.8</u>
B. (9/20/23 ELL Headcount <u>150</u> + 2/20/24 ELL Hdct <u>0</u>) x .185		=	<u>27.8</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))		=	<u>70.8</u>
	(9/20/23 CTE contact hrs <u>850.0</u> + 2/20/24 contact hrs <u>0.0</u>) / 6 x 0.5		
7. Estimated 2023-24 At-Risk Student Weighting		=	<u>526.6</u>
	9/20/23 Free Lunch <u>1,088</u> + 2/20/24 Free Lunch <u>0</u> x 0.484		
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>71.4</u>
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>288,603</u> ÷	\$5,088	= <u>56.7</u>
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,088	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>3,640,106</u> ÷	\$5,088	= <u>715.4</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)		=	<u>\$330,868</u>
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>3,979.7</u> x	\$5,088 + 330868	= <u>\$20,579,582</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	<u>\$0</u> ÷	\$5,088	= <u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
16. Total General Fund Budget Authority including Cost of Living.	<u>3,979.7</u> x	\$5,088 + 330868	= <u>\$20,579,582</u>

Local Option Budget – See Form 155

17. Estimated 2023-24 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed (Lines 3 through 10 + 15) = 3264.3 x \$5158 = \$16837259 + <u>3,640,106</u> (Spec Ed)	=	<u>\$20,477,365</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		= <u>2,515.9</u>
3. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		= <u>2,406.0</u>
5. Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>2,346.0</u>
7. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>

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

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)			=		=	44.37 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)			=	2,452		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)			=	1,088		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)					=	71.4
A. USD Level (i or ii)			=	71.4		
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0				
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	71.4				
B. SCHOOL Level	***Enter building enrollment on HD-AR_BLDG worksheet***		=	0.0		

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

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =		526.6		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =		71.4		
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =		598.0 X	\$5,088	= \$3,042,624

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 $\frac{300.0}{6} + 6 \times 0.395 = 19.7500$ [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 $150 \times 0.185 = 27.7500$ [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 $\frac{850.0}{6} = 141.6667$ [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 2,416.0 = NO

FORM 155
2023-2024 LOCAL OPTION BUDGET

1. Authorized percent for 2023-24 school year (Max 31.6%)	=	<u>31.60</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)		
	Expires <u>9999</u> =	<u>33.00</u> %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)		
School year it expires	Expires <u>9999</u>	<u>33.00</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>33.00</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>33.00</u> %
6. COMPUTED LOB FOR 2023-2024		
(2023-24 LOB Base General Fund \$ <u>20,477,365</u> X Lower of Line 4 or Line 5	\$	<u>6,757,530</u>
7. ADOPTED LOB FOR 2023-2024	\$	<u>6,757,530</u>

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

KSA 72-5143

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 13.30 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$898,751

(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: 0.70 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$47,303

Form 162
2023-2024 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-23 to 6-30-24
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	40,520	1.1500	\$46,598	.0400	\$1,621	2.65	\$107,378	\$155,597
	Jr. High	2.	32,152	1.1500	\$36,975	.0400	\$1,286	2.85	\$91,633	\$129,894
	Sr. High	3.	18,085	1.1500	\$20,798	.0400	\$723	2.85	\$51,542	\$73,063
Free		4.	90,768	4.7100	\$427,517	.0400	\$3,631			\$431,148
Reduced		5.	21,493	4.3100	\$92,635	.0400	\$860	0.40	\$8,597	\$102,092
Adult		6.	21,111					3.75	\$79,166	\$79,166
	TOTAL	7.	224,129		\$624,523		\$8,121		\$338,316	\$970,960
BREAKFAST										
Paid	Elem	8.	89,012	.5000	\$44,506				\$0	\$44,506
	Jr. High	9.		.5000	\$0				\$0	\$0
	Sr. High	10.		.5000	\$0				\$0	\$0
Free		11.	107,180	2.2600	\$242,227					\$242,227
Reduced		12.	18,648	1.9600	\$36,550			0.30	\$5,594	\$42,144
Adult		13.	10,115					2.25	\$22,759	\$22,759
	TOTAL	14.	224,955		\$323,283				\$28,353	\$351,636
SNACKS										
Paid	Elem	15.		.0900	\$0				\$0	\$0
	Jr. High	16.		.0900	\$0				\$0	\$0
	Sr. High	17.		.0900	\$0				\$0	\$0
Free		18.		1.0800	\$0					\$0
Reduced		19.		.5400	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	TOTAL	21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2700	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	TOTAL	24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.4500	\$0				\$0	\$0
	Jr. High	26.		.4500	\$0				\$0	\$0
	Sr. High	27.		.4500	\$0				\$0	\$0
Free		28.		2.2100	\$0					\$0
Reduced		29.		1.9100	\$0					\$0
Adult		30.							\$0	\$0
	TOTAL	31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.4700	\$0				\$0	\$0
	Jr. High	33.		.4700	\$0				\$0	\$0
	Sr. High	34.		.4700	\$0				\$0	\$0
Free		35.		4.0300	\$0					\$0
Reduced		36.		3.6300	\$0					\$0
Adult		37.							\$0	\$0
	TOTAL	38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1900	\$0				\$0	\$0
	Jr. High	40.		.1900	\$0				\$0	\$0
	Sr. High	41.		.1900	\$0				\$0	\$0
Free		42.		1.1800	\$0					\$0
Reduced		43.		.6400	\$0					\$0
Adult		44.							\$0	\$0
	TOTAL	45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.4700	\$0				\$0	\$0
	Jr. High	47.		.4700	\$0				\$0	\$0
	Sr. High	48.		.4700	\$0				\$0	\$0
Free		49.		4.0300	\$0					\$0
Reduced		50.		3.6300	\$0					\$0
Adult		51.							\$0	\$0
	TOTAL	52.	0		\$0				\$0	\$0

Form 162
2023-2024 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-23 to 6-30-24
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
BREAKFAST								
Free	53.	4,505	2.7725	\$12,490				\$12,490
Adult (if charge)	54.						\$0	\$0
TOTAL	55.	4,505		\$12,490			\$0	\$12,490
LUNCH								
Free	56.	7,617	4.8700	\$37,095	\$0			\$37,095
Adult (if charge)	57.						\$0	\$0
TOTAL	58.	7,617		\$37,095			\$0	\$37,095
SNACKS								
Free	59.		1.1400	\$0				\$0
Adult (if charge)	60.						\$0	\$0
TOTAL	61.	0		\$0			\$0	\$0
SUPPER								
Free	62.		4.8700	\$0				\$0
Adult (if charge)	63.						\$0	\$0
TOTAL	64.	0		\$0			\$0	\$0
OTHER CASH Sales/Income	65.	xxxxxxxxxx	xxxxxxxxxx			xxxxxxx		\$0
12 Months Total Income	66.	xxxxxxxxxx	\$997,391	\$8,121		\$366,669		\$1,372,181

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) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2. Supplemental Gen. Fund	\$3,075,777	36.77%	\$141,462	24.42%	\$2,474	\$77,231	\$642	\$11,464
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,791,000	21.41%	\$82,369	14.22%	\$1,440	\$44,969	\$374	\$6,675
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,497,348	41.81%	\$160,852	27.77%	\$2,813	\$87,817	\$730	\$13,036
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 Benefits	\$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	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
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 Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$8,384,125	100.00%	\$384,721	100.00%	\$6,727	\$210,039	\$1,745	\$31,178

(a) Do not include taxes levied for any funds in which a budget will not be made in 2023-2024.

(b) Divide each fund's tax levy by total tax dollars levied.

(c) Should equal 100 percent.

(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.

(e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.

(f) Includes the total 2021 General Fund taxes levied.

(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2023-2024
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2024, to June 30, 2024

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

	(1) 2022 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	36.50%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,169,164	37.22%	\$70,528	23.64%	\$1,233	\$38,505	\$320	\$5,716
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$2,124,100	24.95%	\$47,278	15.84%	\$827	\$25,811	\$215	\$3,831
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,220,729	37.83%	\$71,684	24.02%	\$1,254	\$39,136	\$325	\$5,809
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 Brfis	\$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 Brfis	\$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	\$6,513,993	100.00% (c)	\$189,490 (e)	100.00% (c)	\$3,314 (e)	\$103,452 (e)	\$860 (e)	\$15,356 (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) 60 x \$135) = \$8,100

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2022-2023 School Year = \$3,116,486

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

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 8.00 %) = \$249,319

4. Est. KPERS State Aid for 2023-24 (Line 1 + Line 2 + Line 3) = \$3,365,805

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2023-24 expenditures approved professional development program = 50,000

2. Total potential state aid (Line 1 X 0.5) = 25,000

3. Multiply Legal Maximum General Fund Budget X 0.005 = 102,898

4. Estimated State Aid (lower of Lines 2 or 3) = 25,000

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2024 = 7,500

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>\$6,757,530</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>6,757,530</u> x factor <u>0.3650</u>	=	<u>\$2,466,498</u>
3. Less Prior Year Overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$2,466,498</u>

FORM 243

2023-2024 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2023 Taxes Levied in the Capital Outlay Fund	=	<u>\$2,674,235</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.1500</u>	=	<u>\$401,135</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>\$2,872,143</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>0.1600</u>	=	<u>\$459,543</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>\$459,543</u>

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

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

1. Estimated 2023-2024 bond and interest fund payments		=	<u>\$1,456,969</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	ProRation _____ 100	= _____ \$0
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)		=	_____ \$0

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	ProRation _____ 100	= _____ \$0
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)		=	_____ \$0

Unencumbered Cash Balance by Fund

	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	0
Federal Funds	07	-1,104,915	-126,886	-678,946
Supplemental General	08	601,928	412,017	175,972
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	58,693	58,926	51,230
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	938,626	567,208	873,619
Bilingual Education	14	41,819	41,358	13,768
Virtual Education	15	79,965	25,755	21,007
Capital Outlay	16	2,251,851	2,327,122	3,581,194
Driver Training	18	61,565	73,648	91,966
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	152,568	153,870	52,497
Food Service	24	179,376	609,122	704,611
Professional Development	26	30,064	30,934	13,430
Parent Education Program	28	23,300	24,759	5,907
Summer School	29	16,966	66,966	65,618
Special Education	30	1,813,592	1,578,153	1,255,275
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	279,247	275,828	244,414
Gifts/Grants	35	20,860	0	344,270
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	1,287,659	1,355,425	1,443,814
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	1,010,520	995,017	995,017
Text Book & Student Material	55	263,561	335,251	413,257
Activity Fund	56	299,238	335,492	327,830
Bond and Interest #1	62	9,951,237	10,217,189	10,198,482
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		18,257,720	19,357,154	20,194,232
Enrollment (FTE) ¹		2,451.9	2,415.6	2,499.7
Amount per Pupil ²		7,446	8,013	8,079
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
OTHER TOTAL		0	0	0

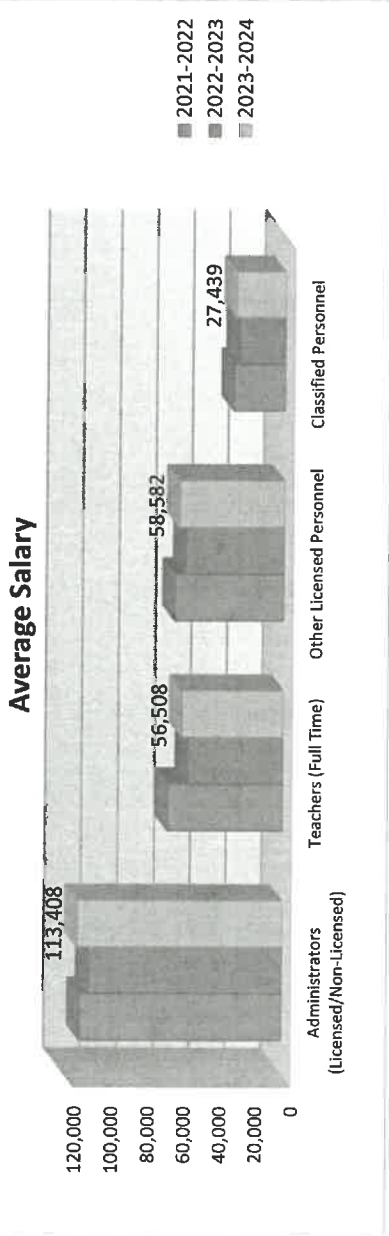
Fund 35: Includes private grants and grants from non-federal sources.

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.

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)	15.0	1,679,755	111,984	16.0	1,717,041	107,315	16.0	1,814,526	113,408
Teachers (Full Time)	213.0	13,696,568	64,303	211.0	11,231,476	53,230	214.0	12,092,686	56,508
Other Licensed Personnel	8.0	486,755	60,844	10.0	549,026	54,903	10.0	585,815	58,582
Classified Personnel	170.0	4,871,360	28,655	170.0	4,438,979	26,112	169.0	4,637,199	27,439
Substitutes/Temporary Help									



DEFINITIONS

*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.

Administrators: ** 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.



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: Bonner Springs

Superintendent:



Date: August 23, 2023

