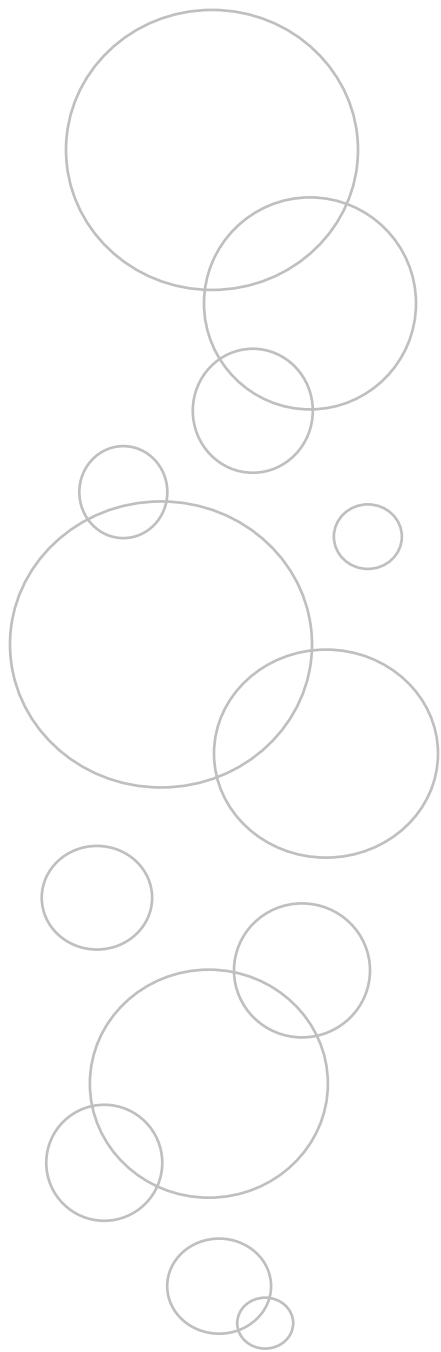


Topeka Public Schools

# DISTRICT BUDGET 2021-2022

USD 501

Shawnee County



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Career and Postsecondary Education – Expenditures such as salaries, purchased services, supplies, and equipment
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Code 63 .....	Bond and Interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
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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.
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## **Budget Profile**

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

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

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

## **One-Page Summary**

This provides a summary of charts combined on one page.

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## **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.

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## **Coding the USD Budget Document**

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

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

For example:

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

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

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

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

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**FUNCTION DEFINITIONS****EXPENDITURES**

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**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.

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**SUBFUNCTION DEFINITIONS****EXPENDITURES**

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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.

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## OBJECT DEFINITIONS

## EXPENDITURES

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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.*

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## FUNDS

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### 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.)

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## ACCOUNT GROUPS

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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.

5.1 9.2.21

CERTIFICATE  
TO THE CLERK of Shawnee County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 501

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 2021-2022; and (3) the Amount(s) of 2021 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2021-2022 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2021 Tax to be Levied	
General <sup>1</sup>	72-5142	06	104,273,436	12,478,747	20.000 <sup>2</sup>
Federal Funds	12-1663	07	77,717,399		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	34,276,550	11,335,047	
Adult Education	74-32,259	10	80,471	0	
Preschool-Aged At-Risk	72-5154	11	1,640,839		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	27,683,017		
Bilingual Education	72-3613	14	4,431,117		
Virtual Education	72-3715	15	317,458		
Capital Outlay	72-53, 113	16	12,672,042	5,699,887	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	11,691,117		
Professional Development	72-2552	26	534,328		
Parent Education Program	72-4165	28	1,098,957		
Summer School	72-3238	29	230,090		
Special Education	72-3422	30	43,517,738		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	3,246,394		
Gifts and Grants	72-1142	35	3,506,559		
Special Liability Expense Fund	72-1179	42	431,400	23,530	
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	18,204,890		
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	8,393,475	2,772,225	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2021-2022 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% 6/16/2015 authorizing 33.00% expires 9999  
Date the Board adopted resolution \_\_\_\_\_ authorizing \_\_\_\_\_ expires \_\_\_\_\_
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 \_\_\_\_\_
5. See K.S.A. 79-2939, order # \_\_\_\_\_ dated \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_.



5,1 9,2,21

TABLE OF CONTENTS

K.S.A.	Code 01 Line	2021-2022 Adopted Budget		County Clerk's Use Certified Mill Rate
		1 Expenditures	2 2021 Tax to be Levied	
<b>COOPERATIVES</b>				
Special Education	72-3412	78	0	
<b>Total USD</b>		100	353,947,277	32,309,436
<b>OTHER</b>				
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
<b>Total Other</b>		105	0	0

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

Assisted by:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
*John R. Wilton*  
 Board President  
*Carleen M. Lites*  
 Clerk of the Board

st: \_\_\_\_\_;

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

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

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

1. Exclude Assessed Valuation due to neighborhood revitalization act (KSA 12-1770, et sec.) and Tax Increment Financing.
2. General Fund Assessed Valuation excludes \$20,000 of appraised value on residential property.

**Computation of Delinquency**

2019 Delinquent Tax Percentage \_\_\_\_\_ 3.640 %  
 Rate Used in this Budget for 2021-2022 \_\_\_\_\_ 3.250 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 6/5/2014 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	Code 04 Line	Fiscal Year 2021-2022									
		1	2	3	4	5	6	7	8	9	10
		Actual 2020 Tax Levy	Less 3.64 Allowance for Delinquency	Less 2020 Tax Received in 2020-21	Less Tax Refunded in 2020-21	2020 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2021 Tax to be Levied	Estimate of 2021 Taxes (1/1/2022 - 6/30/2022)
Supplemental General	03	11,143,729	405,632	10,185,944	307,332	244,821	1,322,141	7,458	35,111	11,335,047	10,088,192
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	5,335,270	194,204	4,820,916	136,566	183,584	465,071	2,623	12,350	5,699,887	5,072,899
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	846,291	30,805	771,922	22,487	21,077	38,059	215	1,010	23,530	20,942
Bond and Interest #1	40	2,739,734	99,726	2,503,981	75,385	60,642	311,557	1,758	8,274	2,772,225	2,467,280
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	20,065,024	730,367	18,282,763	541,770	510,124	2,136,828	12,054	56,745	19,830,689	17,649,313

Adult Education Computation	\$693,090,202	x	0.000	=	\$0
	Assessed Valuation		Adult Education Mill Levy		Taxes to be Levied
Capital Outlay Computation	\$712,485,894	x	8.000	=	\$5,699,887
	Assessed Valuation		Capital Outlay Mill Levy		Taxes to be Levied
Tax Collection Ratio for 2020	91.118 %				





GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50	131,618	81,531	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65	392,333	338,214	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	85,485,699	85,157,813	85,981,359
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	16,698,524	17,063,965	18,292,077
4000 Federal Sources				
4820 Impact Aid PL 382	145			0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>102,708,174</b>	<b>102,641,523</b>	<b>104,273,436</b>
Total Expenditures & Transfers	175	102,708,174	102,641,523	104,273,436
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, Career & Technical Education state aid (for students earning an industry recognized credential in a high-need occupation) and Evidence-Based Reading (PK-3) state aid.

Budget Line 145: Impact Aid should reflect 70% after deducts for special education, Indian, low-rent housing, heavily impacted and construction.

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	19,006,257	19,203,461	19,711,085
120 Non-Certified	215	876,535	695,388	742,219
200 Employee Benefits				
210 Insurance (employee)	220	1,869,901	1,832,348	1,819,893
220 Social Security	225	1,453,150	1,467,025	1,540,263
290 Other	230	272,430	266,103	287,915
300 Purchased Professional & Tech Serv	235	162,692	304,271	541,500
400 Purchased Property Services	237	41,384	27,733	40,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	4,436	9,138	
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	121,097	76,282	99,635

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (teaching)	260	707,990	559,059	1,317,471
644 Textbooks	265	6,428	6,678	1,390
650 Supplies (technology related)	267	22,144	30,720	
680 Miscellaneous Supplies	270	86,364	77,853	93,500
700 Property (equipment & furnishings)	275	23,143	6,364	53,407
800 Other	280	21,834	12,719	1,000,724
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	3,429,752	3,471,586	3,683,203
120 Non-Certified	290	910,929	871,816	944,420
200 Employee Benefits				
210 Insurance (employee)	295	443,551	449,240	507,722
220 Social Security	300	317,726	312,390	335,598
290 Other	305	52,730	53,031	61,271
300 Purchased Professional & Tech Serv	310	34,818	41,256	42,195
400 Purchased Property Services	313			
500 Other Purchased Services	315	10,224	10,599	38,636
600 Supplies	320	33,478	60,526	46,089
700 Property (equipment & furnishings)	325			250
800 Other	330	56,080	184	17,026
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,773,748	1,976,318	2,046,887
120 Non-Certified	340	334,510	288,129	346,083
200 Employee Benefits				
210 Insurance (employee)	345	209,417	196,362	222,696
220 Social Security	350	156,781	164,581	167,892
290 Other	355	28,701	27,424	68,760
300 Purchased Professional & Tech Serv	360	26,114	14,235	31,000
400 Purchased Property Services	363	72,990	68,842	46,552
500 Other Purchased Services	365	52,640	37,543	34,747
600 Supplies				
640 Books (not textbooks) & Periodicals	370	115,753	118,461	134,052
650 Technology Supplies	375	3,826	4,410	400
680 Miscellaneous Supplies	380	24,690	42,244	32,157
700 Property (equipment & furnishings)	385	6,862	495	20,876
800 Other	390	21,434	5,540	14,200
2300 General Administration				
100 Salaries				
110 Certified	395	529,973	658,951	569,448
120 Non-Certified	400	491,340	476,869	514,420
200 Employee Benefits				
210 Insurance (employee)	405	88,312	94,248	99,468
220 Social Security	410	73,135	78,498	91,132
290 Other	415	51,708	55,302	50,881
300 Purchased Professional & Tech Serv	420	51,567	49,682	58,597
400 Purchased Property Services	425	148		
500 Other Purchased Services				
520 Insurance	430			
530 Communications (phone, postage, etc.)	435	5,305	9,052	
590 Other	440	30,560	27,325	84,146
600 Supplies	445	12,528	6,207	36,955
700 Property (equipment & furnishings)	450			2,880
800 Other	455	45,270	71,709	203,273
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
100 Salaries				
110 Certified	460	5,683,873	5,405,793	5,556,299
120 Non-Certified	465	2,119,286	2,114,665	2,212,324
200 Employee Benefits				
210 Insurance (employee)	470	675,550	616,079	635,508
220 Social Security	475	586,685	560,076	613,754
290 Other	480	145,235	142,073	152,913
300 Purchased Professional & Tech Serv	485		1,020	1,100
400 Purchased Property Services	490		3,400	9,000
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	776	275	7,056
590 Other	500	36,143	34,549	52,836
600 Supplies	505	1,815	978	7,000
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	150,121	262,322	277,345
120 Non-Certified	735	3,417,547	3,280,329	3,618,586
200 Employee Benefits				
210 Insurance	740	322,342	340,140	347,194
220 Social Security	745	270,105	280,562	296,392
290 Other	750	77,022	48,676	56,493
300 Purchased Professional & Tech Serv	755	342,722	281,951	384,192
400 Purchased Property Services	760	416,837	380,648	453,269
500 Other Purchased Services	765	130,073	135,012	260,469
600 Supplies	770	253,363	236,428	450,014
700 Property (equipment & furnishings)	775	66,755	1,619	17,783
800 Other	780	21,971	6,722	25,914
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	4,930,822	4,838,312	5,172,184
200 Employee Benefits				
210 Insurance (employee)	525	600,581	579,273	594,244
220 Social Security	530	371,373	293,832	402,395
290 Other	535	80,867	150,916	86,488
300 Purchased Professional & Tech Serv	540	18,526	6,306	38,797
400 Purchased Property Services				
411 Water/Sewer	545	380,587	352,680	190,448
420 Cleaning	550	75,369	57,067	242,960
430 Repairs & Maintenance	555	361,026	271,547	337,320
440 Rentals	560	15,085	15,830	17,081
460 Repair of Buildings	565			
490 Other	570	19,035	27,570	35,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	20,919	23,950	24,287
600 Supplies				
610 General Supplies	585	613,534	565,236	706,921
620 Energy				
621 Heating	590	160,217	288,530	385,310
622 Electricity	595	1,841,117	1,672,141	71,179
626 Motor Fuel (not school bus)	600	64,427	59,853	65,281
629 Other	605	5,374	5,055	4,332
680 Miscellaneous Supplies	610	29,106	33,605	17,910

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
700 Property (equipment & furnishings)	615	17,996	1,146	14,000
800 Other	620	11,567	15,476	1,836
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	82,114	101,759	104,923
200 Employee Benefits				
210 Insurance	668	6,643	5,539	6,178
220 Social Security	670	5,022	7,694	8,548
290 Other	672	2,115	1,165	1,320
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	1,862,524	1,415,184	1,714,626
519 Mileage in Lieu of Trans	678	249,770	116,757	250,000
520 Insurance	680			
626 Motor Fuel	682	106,371	59,853	108,029
730 Equipment (including buses)	684			
800 Other	686	4,825	570	
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	44,042	47,615	50,053
200 Employee Benefits				
210 Insurance	690	6,176	6,178	6,177
220 Social Security	692	2,677	3,578	3,829
290 Other	694	1,146	564	591
300 Purchased Professional & Tech Serv	696	2,129	7,104	3,278
400 Purchased Property Services	698	3,442	1,473	1,000

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	700	989	6,044	12,302
600 Supplies	702	14,320	42,658	5,567
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		0	0
120 Non-Certified	900		0	0
200 Employee Benefits				
210 Insurance	905		0	0
220 Social Security	910		0	0
290 Other	915		0	0
300 Purchased Professional & Tech Serv	920		0	0
400 Purchased Property Services	925		0	0
500 Other Purchased Services	930		0	0
600 Supplies	935		0	0
700 Property (equipment & furnishings)	940		0	0
800 Other	945		0	0
3300 Community Services Operations	785	199,120	159,312	299,478
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795	0	0	
934 Adult Supplemental Education	800	0	0	
936 Bilingual Education	805	1,075,555	1,469,795	
937 Virtual Education	807	0	0	
938 Capital Outlay	810	0	0	
940 Driver Training	815	0	0	
943 Extraordinary School Program	823	0	0	
944 Food Service	825	0	0	
946 Professional Development	830	333,000	0	
948 Parent Education Program	835	45,000	0	
949 Summer School	837		75,000	
950 Special Education	840	22,080,174	20,746,041	18,292,077
954 Career & Postsecondary Education	850	1,975,000	1,945,845	
960 Special Reserve Fund	853	500,175	632,807	
963 Special Liability Expense Fund	855	0	0	
972 Contingency Reserve	885	0	2,050,000	
974 Textbook & Student Materials Revolving Fund	889	0	890,000	
976 Preschool-Aged At-Risk	891	900,000	929,026	
978 At Risk (K-12)	893	14,697,711	14,210,123	21,759,132
<b>TOTAL EXPENDITURES*</b>	~~~	102,708,174	102,641,523	104,273,436

\*Goes to Budget Line 175.



FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,053,838	180,630	222,332
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	4,480,155	5,249,632	7,064,510
4593 Title II	15	592,513	753,498	757,882
4602 Title IV	22	434,008	400,758	764,417
4601 Title III (English Language Acquisition)	60	134,724	136,699	144,565
4595 ESSER I (CARES Act)	67	1,699,450	1,761,109	517,401
4605 ESSER II (CRRSA)	68			18,755,972
4606 ESSER III (ARP)	70			42,152,936
4599 Other	75	4,202,246	3,856,322	7,337,384
<b>RESOURCES AVAILABLE</b>	170	12,596,934	12,338,648	77,717,399
TOTAL EXPENDITURES & TRANSFERS	175	12,416,304	12,116,316	77,717,399
UNENCUMBERED CASH BALANCE JUNE 30	190	180,630	222,332	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.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	3,239,531	3,309,509	5,271,749
120 NonCertified	215	1,041,270	1,043,923	1,949,259
200 Employee Benefits				
210 Insurance (Employee)	220	488,446	471,086	730,952
220 Social Security	225	317,993	321,591	546,950
290 Other	230	130,680	100,870	196,157
300 Purchased Professional & Technical Serv	235	6,720	20,600	29,250
400 Purchased Property Services	237		13,627	9,177
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	236,854	429,482	147,504
600 Supplies				
610 General Supplemental (Teaching)	260	315,371	271,280	216,065
644 Textbooks	265	413		40,608
650 Supplies (Technology Related)	267	24,516	122,068	34,095
680 Miscellaneous Supplies	270	105,232	96,682	118,971
700 Property (Equipment & Furnishings)	275	226,441	76,636	204,918
800 Other	280	1,820	4,629	60,398,111

<b>FEDERAL FUNDS</b> (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	21,521	24,176	27,472
120 NonCertified	290	36,088		8,844
200 Employee Benefits				
210 Insurance (Employee)	295	6,170	10	1,236
220 Social Security	300	4,357	1,784	2,769
290 Other	305	426	1	128
300 Purchased Professional & Technical Serv	310	1,600		
400 Purchased Property Services	313			600
500 Other Purchased Services	315	1,641	8,512	1,784
600 Supplies	320	30,540	31,247	55,858
700 Property (Equipment & Furnishings)	325	93		
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	688,845	1,017,905	1,544,041
120 NonCertified	340	311,082	398,231	279,990
200 Employee Benefits				
210 Insurance (Employee)	345	53,703	78,705	66,069
220 Social Security	350	74,624	105,361	119,561
290 Other	355	11,335	14,691	52,356
300 Purchased Professional & Technical Serv	360	71,871	45,116	121,647
400 Purchased Property Services	363	3,738	938	0
500 Other Purchased Services	365	153,038	95,561	105,162
600 Supplies				
640 Books (not textbooks) & Periodicals	370	185,931	46,886	284,130
650 Technology Supplies	375	37,798	266,001	83,171
680 Miscellaneous Supplies	380	598,407	309,209	157,236
700 Property (Equipment & Furnishings)	385	53,492	197,060	56,791
800 Other	390	18,854	16,661	189,729
2300 General Administration				
100 Salaries				
110 Certified	395	251	2,609	
120 NonCertified	400	17,932	20,735	21,867
200 Employee Benefits				
210 Insurance (Employee)	405	2,754	3,329	3,085
220 Social Security	410	1,371	1,747	1,673
290 Other	415	215	278	258
300 Purchased Professional & Technical Serv	420	20,168		91,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	72,815	86,554	114,901
120 NonCertified	465	262,249	232,745	296,452
200 Employee Benefits				
210 Insurance (Employee)	470	33,282	35,390	64,537
220 Social Security	475	24,916	22,972	48,160
290 Other	480	4,530	4,320	8,179

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500	608	437	7,756
600 Supplies	505			1,000
700 Property (Equipment & Furnishings)	510			0
800 Other	515	291,352	309,596	484,108
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685	713,888	704,706	746,287
200 Employee Benefits				
210 Insurance	690	64,813	66,921	71,043
220 Social Security	695	53,549	53,043	57,290
290 Other	700	9,285	222,060	9,582
300 Purchased Professional & Technical Serv	705	421	6,194	21,400
400 Purchased Property Services	710	1,274	2,074	0
500 Other Purchased Services	715	2,440	2,186	10,064
600 Supplies	720	1,788	1,538	4,200
700 Property (Equipment & Furnishings)	725			
800 Other	730	227,344	145,741	2,468,722
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	13,500	4,085	25,252
200 Employee Benefits				
210 Insurance (Employee)	525	1,802	412	3,089
220 Social Security	530	1,012	311	1,932
290 Other	535	160	48	298
300 Purchased Professional & Technical Serv	540		34,877	0
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		6,625	49,217
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	654		750
600 Supplies				
610 General Supplies	585	148,586	428,433	2,546
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		250,362	
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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	746,488	481,518	50,411
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675	1,378		
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	848,784	23,232	
200 Employee Benefits				
210 Insurance	745	110,299	2,881	
220 Social Security	750	64,094	4,001	
290 Other	755	11,514	651	
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770		1,250	
600 Supplies				
630 Food & Milk	775	160,347	10,820	
680 Miscellaneous Supplies	780		1,597	
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	~~~	12,416,304	12,116,316	77,717,399

\*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		743,245	840,166
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2018 \$	10	265,980		
2019 \$	15	11,739,431	235,815	
2020 \$	20		10,185,944	244,821
1140 Delinquent Tax	25	265,133	352,127	202,917
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65		80	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	1,217,706	1,433,936	1,322,141
2450 Recreational Vehicle Tax	75	6,016	8,592	7,458
2460 Commercial Vehicle Tax	77	32,358	39,006	35,111
2800 In Lieu of Taxes IRBs/Rental Excise	85	85,334	72,422	60,260
3000 STATE SOURCES				
3140 Supplemental State Aid	95	21,548,814	21,612,389	21,793,030
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
<b>RESOURCES AVAILABLE</b>	170	35,160,772	34,683,556	24,505,904
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	34,417,527	33,843,390	34,276,550
TAX REQUIRED (175 minus 170)	195			9,770,646
PERCENT OF COLLECTION	196			89.000 %
TOTAL 2021 TAX REQUIRED (195+196)	197			10,978,254
Delinquent Tax	200			356,793
AMOUNT OF 2021 TAX TO BE LEVIED (Line 197 + Line 200)	205			11,335,047
UNENCUMBERED CASH BALANCE JUNE 30	207	743,245	840,166	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215	284,468	300,786	389,533
200 Employee Benefits				
210 Insurance (Employee)	220	27,312	31,927	30,886
220 Social Security	225	21,236	22,399	31,419
290 Other	230	1,201,395	1,259,569	1,247,842
300 Purchased Professional & Technical Serv	235	1,154	170	25,992
400 Purchased Property Services	237	445	4,221	
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	17,984	17,547	17,600

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
600 Supplies				
610 General Supplemental (Teaching)	260	81,033	71,969	81,237
644 Textbooks	265	1,815	1,867	292,684
650 Supplies (Technology Related)	267	585	929	
680 Miscellaneous Supplies	270			139,000
700 Property (Equipment & Furnishings)	275	2,074	24,090	
800 Other	280	618	166,905	1,594,548
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305	84,006	93,487	90,575
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	56,545	66,521	80,710
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415	97,197	104,416	118,115
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	1,033,647	1,038,919	1,250,000
530 Communications (telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480	237,463	193,305	160,519
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735	873,401	883,942	926,799
200 Employee Benefits				
210 Insurance	740	78,472	87,107	80,762
220 Social Security	745	63,268	63,585	70,900
290 Other	750	71,725	87,949	75,758
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765	44,223	103,181	50,000
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	1,117,873	1,114,887	1,179,820
200 Employee Benefits				
210 Insurance (Employee)	525	109,296	114,739	135,628
220 Social Security	530	80,868	82,358	90,550
290 Other	535	110,445	101,761	119,573
300 Purchased Professional & Technical Serv	540	225,780	225,000	225,000
400 Purchased Property Services				
411 Water/Sewer	545	43,594	54,516	363,813
420 Cleaning	550	137,893	131,281	150,439
430 Repairs & Maintenance	555	17,216	3,783	5,000
440 Rentals	560		1,022	
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	1,419	1,565	3,400
590 Other	580	4,830	5,978	5,200
600 Supplies				
610 General Supplies	585	2,860	4,234	10,000
620 Energy				
621 Heating	590	23,152	49,418	42,250
622 Electricity	595	197,426	186,112	2,172,500
626 Motor Fuel (not school bus)	600	7,888	8,235	9,300
629 Other	605			
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	615	9,429	0	
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			



SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			0
200 Employee Benefits				
210 Insurance	905			0
220 Social Security	910			0
290 Other	915			0
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785	25,858	32,064	18,804
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	2,930,000	2,998,033	2,900,000
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830		260,000	150,000
948 Parent Education Program	835		165,000	0
949 Summer School	837			
950 Special Education	840	12,279,453	12,145,333	11,829,453
954 Career and Postsecondary Education	850	690,000	1,230,370	1,400,000
960 Special Reserve	853		704,600	
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885	360,000	595,000	787,953
978 At Risk (K-12)	890	11,762,181	9,003,310	5,922,988
TOTAL EXPENDITURES & TRANSFERS*	~~~	34,417,527	33,843,390	34,276,550

\*Goes to Budget Line 175.

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01	79,853	80,364	80,471	80,471
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
<b>1000 LOCAL SOURCES</b>					
1110 Ad Valorem Tax Levied					
2018 \$	05				
2019 \$	10				
2020 \$	15		0	0	0
2021 \$	20			0	0
1140 Delinquent Tax	25	511	107	0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				
<b>1900 Other Revenue From Local Source</b>					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
<b>2000 COUNTY SOURCES</b>					
2400 Motor Vehicle Tax (includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2460 Commercial Vehicle Tax	87			0	0
July - December Estimate	88				0
2800 In Lieu of Taxes IRBs/Rental Excise	90			0	0
July - December Estimate	95				0
<b>3000 STATE SOURCES</b>					
3201 Adult Basic Aid	100				0
July - December Estimate	105				
<b>4000 FEDERAL SOURCES</b>					
4540 Adult Education Aid	110				0
July - December Estimate	115				
<b>5000 OTHER</b>					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	~~~~~	~~~~~
July - December Estimate	145				
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>80,364</b>	<b>80,471</b>	<b>80,471</b>	<b>80,471</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>80,471</b>	<b>80,471</b>
July - December Estimate	180				0
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				<b>80,471</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	80,364	80,471	0	~~~~~

ADULT EDUCATION	Code 10 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235	0		
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition	240			
590 Other	245			
600 Supplies				
610 General Supplemental (Teaching)	250			
644 Textbooks	255			
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265			
800 Other	270			80,471
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	275			
120 NonCertified	280			
200 Employee Benefits				
210 Insurance (Employee)	285			
220 Social Security	290			
290 Other	295			
300 Purchased Professional & Technical Serv	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	325			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	353			
500 Other Purchased Services	355			
600 Supplies				
640 Books (not textbooks) & Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2330 Special Area Administration Services				
100 Salaries				
110 Certified	385			
120 NonCertified	390			

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	395			
220 Social Security	400			
290 Other	405			
300 Purchased Professional & Technical Serv	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
<b>TOTAL EXPENDITURES*</b>	~~~	0	0	80,471

\*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	659,784	626,886	852,886
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-	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	900,000	929,026	0
5208 Transfer From Supplemental General	140	360,000	595,000	787,953
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,919,784</b>	<b>2,150,912</b>	<b>1,640,839</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>1,292,898</b>	<b>1,298,026</b>	<b>1,640,839</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	626,886	852,886	0

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	734,866	771,104	786,375
120 NonCertified	215	289,003	274,900	282,257
200 Employee Benefits				
210 Insurance (Employee)	220	140,488	134,469	135,435
220 Social Security	225	73,388	77,414	77,935
290 Other	230	14,013	12,786	13,060
300 Purchased Professional & Technical Serv	235	948	625	4,880
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	8,515	23	11,639
600 Supplies				
610 General Supplemental (Teaching)	255	21,251	13,671	20,292
644 Textbooks	260	592	2,360	0
650 Supplies (Technology Related)	263	1,275	1,065	1,400
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	314	314	0
800 Other	275	438	0	297,369

PRESCHOOL-AGED AT-RISK	Code 11 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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	6,536	8,387	8,667
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400	619	32	625
220 Social Security	405	472	648	673
290 Other	410	131	164	167
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	49	64	65
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	Code 11 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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			
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			
<b>TOTAL EXPENDITURES*</b>	~~~	1,292,898	1,298,026	1,640,839

\*Goes to Budget Line 175.

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,711,026	3,204,514	897
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-Sta	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	14,697,711	14,210,123	21,759,132
5208 Transfer From Supplemental General	140	11,762,181	9,003,310	5,922,988
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>30,170,918</b>	<b>26,417,947</b>	<b>27,683,017</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>26,966,404</b>	<b>26,417,050</b>	<b>27,683,017</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	3,204,514	897	0

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	21,941,903	21,495,407	22,167,110
120 NonCertified	215	275,242	273,300	306,050
200 Employee Benefits				
210 Insurance (Employee)	220	2,267,125	2,151,444	2,161,028
220 Social Security	225	1,628,111	1,604,153	1,714,829
290 Other	230	299,930	281,812	292,384
300 Purchased Professional & Technical Serv	235			0
400 Purchased Property Services	237	44	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	58,650	30,172	68,784
600 Supplies				
610 General Supplemental (Teaching)	255	13,820	11,925	36,084
644 Textbooks	260	45	29	
650 Supplies (Technology Related)	263	388	500	3,230
680 Miscellaneous Supplies	265	379	54	
700 Property (Equipment & Furnishings)	270	1,114	368	1,140
800 Other	275	48	0	332,579



AT-RISK (K-12)	Code 13 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	92,279	87,266	81,894
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	8,738	8,492	7,717
220 Social Security	295	6,975	6,446	6,264
290 Other	300	1,049	991	969
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	318,736	401,089	433,075
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400	17,597	20,038	23,901
220 Social Security	405	24,839	31,280	33,423
290 Other	410	7,112	8,832	9,076
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	2,280	3,452	3,480
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. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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			
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			
<b>TOTAL EXPENDITURES*</b>	~~~	26,966,404	26,417,050	27,683,017

\*Goes to Budget Line 175.

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	923,820	1,005,588	1,531,117
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	1,075,555	1,469,795	0
5208 Transfer From Supplemental General	50	2,930,000	2,998,033	2,900,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>4,929,375</b>	<b>5,473,416</b>	<b>4,431,117</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>3,923,787</b>	<b>3,942,299</b>	<b>4,431,117</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	1,005,588	1,531,117	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	2,348,379	2,215,891	2,327,989
120 NonCertified	215	409,454	406,189	493,127
200 Employee Benefits				
210 Insurance (Employee)	220	317,192	297,986	310,210
220 Social Security	225	193,950	162,570	205,971
290 Other	230	33,523	32,081	32,233
300 Purchased Professional & Technical Serv	235	351	0	3,917
400 Purchased Property Services	237	160	110	
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	2,736	2,764	4,500
600 Supplies				
610 General Supplemental(Teaching)	260	8,877	4,971	11,517
644 Textbooks	265	968	163	5,053
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	3,837	1,198	20,932
700 Property (Equipment & Furnishings)	275	3,253	1,038	
800 Other	280			61,849
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290	35,651	69,763	72,985
200 Employee Benefits				
210 Insurance (Employee)	295	4,943	11,111	11,111
220 Social Security	300	2,636	5,174	5,583

BILINGUAL EDUCATION		Code	12 mo.	12 mo.	12 mo.
		14 Line	2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>					
290 Other	305	421	824	862	
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	28,284	25,361	35,765	
200 Employee Benefits					
210 Insurance (Employee)	405	5,300	4,115	6,169	
220 Social Security	410	2,125	1,888	2,736	
290 Other	415	334	300	422	
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	8,265	5,687	6,062	

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
200 Employee Benefits				
210 Insurance (Employee)	450	1,110	832	1,112
220 Social Security	455	720	424	464
290 Other	460		70	72
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			1,025
420 Cleaning	475			300
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495		193	321
600 Supplies				
610 General Supplies	500		1,532	180
620 Energy				
621 Heating	505			4,650
622 Electricity	510			4,000
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	511,318	690,064	800,000
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
<b>TOTAL EXPENDITURES*</b>	~~~	3,923,787	3,942,299	4,431,117

\*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	380,154	319,939	317,458
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>380,154</b>	<b>319,939</b>	<b>317,458</b>
TOTAL EXPENDITURES & TRANSFERS	175	60,215	2,481	317,458
UNENCUMBERED CASH BALANCE JUNE 30	190	319,939	317,458	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	49,246	2,283	58,702
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	6,162	0	6,162
220 Social Security	225	4,154	171	4,491
290 Other	230	653	27	693
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			247,410
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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			
<b>TOTAL EXPENDITURES*</b>	~~~	60,215	2,481	317,458

\*Goes to Budget Line 175.



CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	5,109,153	3,295,530	3,346,234	3,346,234
Cancellation of Prior Year Encumbrances	03	14,310			
<b>REVENUES</b>					
<b>1000 LOCAL SOURCES</b>					
1110 Ad Valorem Tax Levied					
2018 \$	05	104,303			
2019 \$	10	3,459,792	116,879		
2020 \$	15		4,820,916	183,584	183,584
2021 \$	20			5,072,899	5,699,887
1140 Delinquent Tax	25	104,431	129,050	97,151	145,653
1510 Interest on Idle Funds	30	374,957	14,868	15,000	15,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	121,714	487,369	150,000	150,000
July - December Estimate	45				
<b>2000 COUNTY SOURCES</b>					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	545,045	507,906	465,071	465,071
July - December Estimate	60				232,536
2450 Recreational Vehicle Tax	65	2,705	3,045	2,623	2,623
July - December Estimate	66				1,312
2460 Commercial Vehicle Tax	67	13,536	12,489	12,350	12,350
July - December Estimate	68				6,175
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	1,237	1,657	21,196	21,196
July - December Estimate	82				10,598
<b>3000 STATE SOURCES</b>					
3223 Capital Outlay State Aid	87	2,174,646	2,920,373	3,305,934	3,305,934
<b>4000 FEDERAL SOURCES</b>					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
<b>5000 OTHER</b>					
5206 Transfer From General	100	0	0	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>12,025,829</b>	<b>12,310,082</b>	<b>12,672,042</b>	<b>13,598,153</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>8,730,299</b>	<b>8,963,848</b>	<b>12,672,042</b>	<b>12,672,042</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	926,111
<b>TOTAL OPERATION EXPENDITURE (18 MO)</b>	<b>185</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>13,598,153</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	3,295,530	3,346,234	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies - Performance Uniforms	205	65,455	1,725	65,000
650 Supplies - Technology Software	207	290,869	534,154	300,000
700 Property (Equipment & Furnishings)	210	720,344	103,177	500,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	14,054		15,000
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	283,966	36,332	300,000
700 Property (Equipment & Furnishings)	220	507,620		741,567
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225		6,371	
2400 School Administration				
650 Supplies - Technology Software	227	36		500
700 Property (Equipment & Furnishings)	230	932		2,000
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	995,267	2,533,769	1,500,000
700 Property (Equipment & Furnishings)	235	107,244	792,435	1,650,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			
200 Employee Benefits				
210 Insurance (Employee)	315			
220 Social Security	320			
290 Other	325			
300 Purchased Professional & Technical Serv	330		43,223	225,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	1,200,235	908,658	1,500,000
440 Rentals	345		494	
460 Repair of Buildings	350		700	
490 Other	355		0	
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363	128,093	218,069	150,000
650 Supplies - Technology Software	365			125,000
700 Property (Equipment & Furnishings)	240	267,141	223,188	300,000
2700 Transportation				
650 Supplies - Technology Software	370		35,000	
700 Property (Equipment & Buses)	243	31,363	5,583	150,000
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430		0	
700 Property (Equipment & Furnishings)	250		0	
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255			
4200 Land Improvement	260		447,044	500,000
4300 Architectural & Engineering Services	265	160,650	91,835	50,000
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	451,453		500,000
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	3,505,577	2,982,091	4,097,975
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
<b>TOTAL EXPENDITURES*</b>	~~~	8,730,299	8,963,848	12,672,042

\*Goes to Budget Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,382,208	1,242,509	2,385,510
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	7,424	426	
1600 Food Service				
1611 Student Sales (Lunch)	15	335,499	31,211	0
1612 Student Sales (Breakfast)	25	28,974	0	0
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	262,413	265,760	314,605
1990 Miscellaneous	55	61,236	68,541	
3000 STATE SOURCES				
3203 School Food Assistance	65	70,685	0	61,565
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	5,799,217	8,644,518	8,929,437
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	7,947,656	10,252,965	11,691,117
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	6,705,147	7,867,455	11,691,117
UNENCUMBERED CASH BALANCE JUNE 30	190	1,242,509	2,385,510	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.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	62,504	43,903	86,666
500 Other Purchased Services	240	516	2,250	10,300
600 Supplies				
610 General Supplies	245		22,656	22,900
620 Energy				
621 Heating	250	580	468	26,000
622 Electricity	255	8,664	14,803	17,000
626 Motor Fuel (not school bus)	260	14,408	261,358	265,366
629 Other	265			
680 Miscellaneous Supplies	270	16,055		
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
800 Other	280			0
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			2,500
120 NonCertified	290	2,601,334	3,255,019	3,612,217
200 Employee Benefits				
210 Insurance	295	563,056	613,212	633,200
220 Social Security	300	194,547	238,430	275,073
290 Other	305	36,805	45,112	52,065
500 Other Purchased Services				
520 Insurance	310			10,600
570 Food Service Management	315			
590 Other Purchased Services	320	20,937	15,404	36,734
600 Supplies				
630 Food & Milk	325	3,097,935	3,291,519	4,420,737
680 Miscellaneous Supplies	330	68,178	39,865	47,040
700 Property (Equipment & Furnishings)	335	4,833	479	1,722,719
800 Other	340	14,795	22,977	450,000
<b>TOTAL EXPENDITURES*</b>	~~~	6,705,147	7,867,455	11,691,117

\*Goes to Budget Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	274,999	316,244	384,328
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	2,588	147	
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3204 Professional Development Aid	25	34,039	34,726	
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	333,000	0	0
5208 Transfer From Supplemental General	50	0	260,000	150,000
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	644,626	611,117	534,328

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	164,501	97,036	158,749
120 NonCertified	215	25,994	8,322	29,725
200 Employee Benefits				
210 Insurance (Employee)	220	11,155	6,860	5,351
220 Social Security	225	14,430	7,946	10,157
290 Other	230	1,464	1,002	2,479
300 Purchased Professional & Technical Serv	235	10,841	46,220	80,000
400 Purchased Property Services	237	0	999	
500 Other Purchased Services	240	12,429	3,333	23,260
600 Supplies				
640 Books (not textbooks) & Periodicals	245	7,919	17,635	8,500
650 Technology Supplies	250		16,500	3,000
680 Miscellaneous Supplies	255	56,025	20,382	7,105
700 Property (Equipment & Furnishings)	260			
800 Other	265	23,624	554	206,002
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.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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			
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>328,382</b>	<b>226,789</b>	<b>534,328</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	316,244	384,328	0



PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	418,539	404,875	585,354
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	525,015	521,366	513,603
4000 FEDERAL SOURCES				
4500 Aid	45		15,650	
5000 OTHER				
5206 Transfer From General	55	45,000	0	0
5208 Transfer From Supplemental General	50	0	165,000	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	988,554	1,106,891	1,098,957
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	583,679	521,537	1,098,957
UNENCUMBERED CASH BALANCE JUNE 30	190	404,875	585,354	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	0	0	0
120 NonCertified	215	380,038	332,163	469,466
200 Employee Benefits				
210 Insurance (Employee)	220	48,660	44,979	44,340
220 Social Security	225	28,058	25,587	35,914
290 Other	230	4,487	4,045	7,644
300 Purchased Professional & Technical Serv	235	3,500	0	0
400 Purchased Property Services	237	1,325	5,737	1,000
500 Other Purchased Services				
561 Payment to Other School District	240	0	0	0
564 Payment to Coops/Interlocal	245	0	0	0
590 Other	250	13,572	17,120	13,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255	135	4,941	7,000
650 Technology Supplies	260	0		
680 Miscellaneous Supplies	265	30,712	13,188	40,381
700 Property (Equipment & Furnishings)	270	6,063	7,766	3,000
800 Other	275	36,041	27,869	428,587
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		12 mo.	12 mo.	12 mo.
		Code 28 Line	2019-2020 Actual (1)	2020-2021 Actual (2)
<b>EXPENDITURES</b>				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	4,383	789	25,300
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335	19,321	13,919	14,798
200 Employee Benefits				
210 Insurance	340	2,591	2,005	2,595
220 Social Security	345	1,454	1,039	1,132
290 Other	350	228	170	175
300 Purchased Professional & Technical Serv	355			25
400 Purchased Property Services	360	682	4,389	650
500 Other Purchased Services	365			
600 Supplies	370	2,429	15,831	3,950
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
<b>TOTAL EXPENDITURES*</b>	~~~	583,679	521,537	1,098,957

\*Goes to Budget Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	264,422	225,884	230,090
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
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	75,000	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	264,422	300,884	230,090
TOTAL EXPENDITURES & TRANSFERS	175	38,538	70,794	230,090
UNENCUMBERED CASH BALANCE JUNE 30	190	225,884	230,090	0

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	23,140	10,933	39,574
120 NonCertified	215			26,504
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,773	837	6,122
290 Other	230	247	122	959
300 Purchased Professional & Technical Serv	235			9,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255	217	161	2,000
600 Supplies				
610 General Supplemental (Teaching)	260		12,120	6,000
644 Textbooks	265		11,328	
650 Supplies (Technology Related)	267		5,700	
680 Miscellaneous Supplies	270			10,000
700 Property (Equipment & Furnishings)	275			
800 Other	280			97,203

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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			6,819
120 NonCertified	465	10,971	11,215	18,082
200 Employee Benefits				
210 Insurance (Employee)	470	1,236	1,235	1,236
220 Social Security	475	825	839	1,384
290 Other	480	129	132	207
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. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>					
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		16,172	5,000	
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				
<b>TOTAL EXPENDITURES*</b>	~~~	38,538	70,794	230,090	

\*Goes to Budget Line 175.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	5,857,669	6,525,544	6,238,611
Cancellation of Prior Year Encumbrances	03	8,091		
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35	2,370	3,468	
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	3,218,991	3,365,128	4,155,024
4570 Medicaid	60	1,842,849	2,124,287	2,300,000
4590 Other Reserve Grants in Aid	65	86,106	86,533	149,788
4595 ESSER I	67		142,716	136,034
4605 ESSER II	68			416,751
5000 OTHER				
5206 Transfer From General	75	22,080,174	20,746,041	18,292,077
5208 Transfer From Supplemental General	80	12,279,453	12,145,333	11,829,453
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>45,375,703</b>	<b>45,139,050</b>	<b>43,517,738</b>
TOTAL EXPENDITURES & TRANSFERS	175	38,850,159	38,900,439	43,517,738
UNENCUMBERED CASH BALANCE JUNE 30	190	6,525,544	6,238,611	0

*Budget Line 55: Includes regular allocations.*

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	12,329,977	12,282,755	14,275,118
120 NonCertified	215	7,816,323	7,307,505	7,895,630
200 Employee Benefits				
210 Insurance (Employee)	220	2,995,793	2,796,211	2,971,305
220 Social Security	225	1,492,526	1,440,190	1,734,775
290 Other	230	636,214	623,207	684,245
300 Purchased Professional & Technical Serv	235	223,144	222,700	2,000
400 Purchased Property Services	237	7,427	414	6,400
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			
590 Other	255	14,275	6,178	21,050
600 Supplies				
610 General Supplemental (Teaching)	260	21,941	18,762	44,033
644 Textbooks	265	5,647	2,889	5,300
650 Supplies (Technology Related)	267	22,356	7,532	15,660
680 Miscellaneous Supplies	270	5,371	4,510	8,700
700 Property (Equipment & Furnishings)	275	3,573	0	13,200
800 Other	280	108	325	550,402
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	5,417,443	5,502,268	5,976,534
120 NonCertified	290	1,188,350	1,230,086	1,559,840
200 Employee Benefits				
210 Insurance (Employee)	295	678,353	694,998	762,218
220 Social Security	300	487,620	495,223	568,872
290 Other	305	207,659	247,952	255,318
300 Purchased Professional & Technical Serv	310	1,079,680	1,135,442	823,651
400 Purchased Property Services	313	3,825	4,525	10,550
500 Other Purchased Services	315	38,814	15,980	47,340
600 Supplies	320	58,502	202,233	52,250
700 Property (Equipment & Furnishings)	325	6,109	37,590	
800 Other	330	726	1,108	525
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	849,349	1,069,292	1,081,335
120 NonCertified	340	177,092	133,821	130,037
200 Employee Benefits				
210 Insurance (Employee)	345	109,936	107,231	102,610
220 Social Security	350	75,605	87,457	92,670
290 Other	355	48,477	47,409	37,305
300 Purchased Professional & Technical Serv	360	33,240	30,938	35,000
400 Purchased Property Services	363	1,354	1,354	
500 Other Purchased Services	365	81,049	118,283	71,700
600 Supplies				
640 Books (not textbooks) & Periodicals	370	5,194	767	17,000
650 Technology Supplies	375	449		
680 Miscellaneous Supplies	380	21,276	23,884	12,400



SPECIAL EDUCATION	Code 30 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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	290,712	294,538	306,450
120 NonCertified	455	276,750	302,077	322,491
200 Employee Benefits				
210 Insurance (Employee)	460	61,247	61,279	61,786
220 Social Security	465	42,378	44,315	51,516
290 Other	470	9,453	9,877	10,218
300 Purchased Professional & Technical Serv	475	0	0	33,000
500 Other Purchased Services	480	7,208	6,628	23,840
600 Supplies	485	54,214	131,838	82,298
700 Property (Equipment & Furnishings)	490	313	29,880	0
800 Other	495	2,453	302	15,000
2500 Central Services				
100 Salaries				
110 Certified	800			6,294
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	8,702	1,853	
700 Property (Equipment & Furnishings)	845	1,916	1,688	4,000
800 Other	850		5,961	
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	104,467	108,801	147,257
200 Employee Benefits				
210 Insurance (Employee)	505	13,964	16,676	16,809
220 Social Security	510	7,821	8,085	11,265
290 Other	515	2,616	1,286	6,294
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525	6,552	7,095	20,000
420 Cleaning	530	3,438	1,200	3,950
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550	494	1,213	1,900
600 Supplies				
610 General Supplies	555	4,403	3,940	15,500
620 Energy				
621 Heating	560	13,915	17,687	35,000
622 Electricity	565	45,369	34,196	58,000
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	11,539	4,736	6,294
200 Employee Benefits				
210 Insurance	600	425	334	430
220 Social Security	605	700	350	482
290 Other	610	304	59	63
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	368,840	512,299	532,791
200 Employee Benefits				
210 Insurance	640	58,644	88,747	92,362
220 Social Security	645	27,940	37,730	38,763
290 Other	650	19,992	19,083	22,012
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	23,912	91,378	125,000
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	1,158,069	1,085,770	1,500,000
519 Mileage in Lieu of Trans	670			
520 Insurance	675		7,000	1,700
590 Other Purchased Services	680		2,177	
600 Supplies				
626 Motor Fuel	685	76,632	41,940	100,000
680 Miscellaneous Supplies	690		4,802	
730 Equip (including buses)	695			
800 Other	700		12,600	
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	12 mo.	12 mo.	12 mo.
		30 Line	2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>					
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				
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				
<b>TOTAL EXPENDITURES*</b>	~~~	38,850,159	38,900,439	43,517,738	

\*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,756,192	1,534,019	1,846,394
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	26,407		
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	1,975,000	1,945,845	0
5208 Transfer From Supplemental General	140	690,000	1,230,370	1,400,000
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>4,447,599</b>	<b>4,710,234</b>	<b>3,246,394</b>
TOTAL EXPENDITURES & TRANSFERS	175	2,913,580	2,863,840	3,246,394
UNENCUMBERED CASH BALANCE JUNE 30	190	1,534,019	1,846,394	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	1,990,952	1,846,696	1,981,866
120 NonCertified	215	345		
200 Employee Benefits				
210 Insurance (Employee)	220	190,712	159,732	165,718
220 Social Security	225	145,535	136,186	151,497
290 Other	230	27,772	21,387	34,942
300 Purchased Professional & Technical Serv	235	450		
400 Purchased Property Services	237		235	950
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	2,533	22,922	8,675
600 Supplies				
610 General Supplemental (Teaching)	255	43,892	41,511	45,500
644 Textbooks	260	1,465	830	1,500

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
650 Supplies (Technology Related)	263	40,264	29,310	
680 Miscellaneous Supplies	265	299		300
700 Property (Equipment & Furnishings)	270	16,526		9,735
800 Other	275	3,437	27,409	226,352
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	18,313	18,156	70,543
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	117		117
220 Social Security	345	1,327	1,335	1,850
290 Other	350	15		111
300 Purchased Professional & Technical Serv	355	7,500		49,524
400 Purchased Property Services	357	0		
500 Other Purchased Services	360	2,971	3,796	21,223
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370	1,377	6,474	13,300
680 Miscellaneous Supplies	375	3,058	6,350	8,000
700 Property (Equipment & Furnishings)	380	4,550	7,497	1,337
800 Other	385	2,360	3,209	500
2400 School Administration				
100 Salaries				
110 Certified	445	227,070	223,643	232,719
120 NonCertified	450	40,401	41,390	43,257
200 Employee Benefits				
210 Insurance (Employee)	455	17,547	19,606	18,568
220 Social Security	460	20,190	19,960	21,460
290 Other	465	5,825	5,813	5,891
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475	1,740	1,740	1,740
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			
300 Purchased Professional & Technical Serv	615			



CAREER & POSTSECONDARY EDUCATION		Code	12 mo.	12 mo.	12 mo.
		34	2019-2020	2020-2021	2021-2022
		Line	Actual	Actual	Budget
			(1)	(2)	(3)
<b>EXPENDITURES</b>					
400 Purchased Property Services	620				
500 Other Purchased Services	625				
600 Supplies	630				
700 Property (Equipment & Furnishings)	635				
800 Other	640				15,530
2600 Operations & Maintenance					
100 Salaries					
120 NonCertified	495		34,348	25,082	27,861
200 Employee Benefits					
210 Insurance (Employee)	500		6,177	5,403	6,169
220 Social Security	505		2,605	1,880	2,130
290 Other	510		406	296	329
300 Purchased Professional & Technical Serv	515				
400 Purchased Property Services					
411 Water/Sewer	520		13,328	14,135	26,000
420 Cleaning	525		600	600	200
430 Repairs & Maintenance	530			1,137	
440 Rentals	535				
490 Other	540				
500 Other Purchased Services	545			130,435	
600 Supplies					
610 General Supplies	550				
620 Energy					
621 Heating	555				10,000
622 Electricity	560		37,573	34,329	41,000
626 Motor Fuel (not schoolbus)	565			5,356	
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				
626 Motor Fuel	588				
800 Other	589				
2900 Other Support Services					
100 Salaries					
110 Certified	650				
120 NonCertified	655				
200 Employee Benefits					
210 Insurance	660				
220 Social Security	665				
290 Other	670				
300 Purchased Professional & Technical Serv	675				
400 Purchased Property Services	680				
500 Other Purchased Services	685				
600 Supplies	690				
700 Property (Equipment & Furnishings)	695				
800 Other	700				
<b>TOTAL EXPENDITURES*</b>	~~~		2,913,580	2,863,840	3,246,394

\*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	356,097	1,032,813	1,162,499
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10	0		
1790 Other Student Activity Income	20	143,186	372,151	373,000
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	724,546	246,308	246,500
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	1,202,493	1,078,294	850,595
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	266,349	303,725	424,441
3228 Mental Health (Community Mental Health)	45	223,000	208,000	208,000
3230 Safe & Secure Schools Grant	55			
3231 Pre-K Pilot Grant (CIF)	60			
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	187,309	201,853	241,524
<b>RESOURCES AVAILABLE</b>	170	3,102,980	3,443,144	3,506,559
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	2,070,167	2,280,645	3,506,559
UNENCUMBERED CASH BALANCE JUNE 30	190	1,032,813	1,162,499	0

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

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

Examples of funds to include:

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

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	316,941	258,214	212,292
120 NonCertified	215	152,861	194,827	155,427
200 Employee Benefits				
210 Insurance (Employee)	220	71,879	63,730	69,803
220 Social Security	225	34,485	32,386	27,117
290 Other	230	13,819	5,216	10,754
300 Purchased Professional & Technical Serv	235	12,195	5,964	4,730
400 Purchased Property Services	237	540	56	
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	21,808	31,705	126,626
600 Supplies				



GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
610 General Supplemental (Teaching)	260	47,702	34,589	124,072
644 Textbooks	265	16,293	8,440	16,086
650 Supplies (Technology Related)	267	5,161	150	1,562
680 Miscellaneous Supplies	270	24,089	27,246	57,339
700 Property (Equipment & Furnishings)	275	9,312	157,931	11,662
800 Other	280	32,779	1,433	1,060,417
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	264,749	251,710	378,368
120 NonCertified	290	229,890	193,764	186,475
200 Employee Benefits				
210 Insurance (Employee)	295	56,781	49,481	49,540
220 Social Security	300	36,537	32,770	43,631
290 Other	305	5,836	5,215	6,681
300 Purchased Professional & Technical Serv	310	210,376	208,000	208,502
400 Purchased Property Services	313			3,579
500 Other Purchased Services	315	4,990	6,345	2,964
600 Supplies	320	20,191	11,387	9,623
700 Property (Equipment & Furnishings)	325	1,685		812
800 Other	330	26,099	13,052	4,997
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	7,514	7,500	7,800
120 NonCertified	340	7,514	7,500	7,800
200 Employee Benefits				
210 Insurance (Employee)	345	1,530	1,603	1,580
220 Social Security	350	1,049	1,081	1,193
290 Other	355	191	191	184
300 Purchased Professional & Technical Serv	360	2,690		178,794
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,375	2,040	1,047
600 Supplies				
640 Books (not textbooks) and Periodicals	370	73		7,117
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	5,694	2,402	1,404
700 Property (Equipment & Furnishings)	385	2,265		
800 Other	390	2,584	251,070	276
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			4
200 Employee Benefits				
210 Insurance (Employee)	405			1
220 Social Security	410			6
290 Other	415			
300 Purchased Professional & Technical Serv	420	3,917	14,341	
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440		3,175	1,000
600 Supplies	445	425	861	4,768
700 Property (Equipment & Furnishings)	450			
800 Other	455	19,309	2,578	24,090

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
2400 School Administration				
100 Salaries				
110 Certified	460	79,292	80,218	92,748
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470	6,713	1,473	6,578
220 Social Security	475	5,558	6,141	5,691
290 Other	480	1,555	1,571	1,520
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500	594	585	558
600 Supplies	505	2,138	2,255	
700 Property (Equipment & Furnishings)	510			
800 Other	515		7,648	
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	5,000		30,000
400 Purchased Property Services	710			
500 Other Purchased Services	715	20,503	11,400	50,000
600 Supplies	720	3,873	11,115	
700 Property (Equipment & Furnishings)	725		1,173	
800 Other	730	39,188	26,592	131,941
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,548	1,255	
200 Employee Benefits				
210 Insurance (Employee)	525	44		
220 Social Security	530	121	99	
290 Other	535	19	15	
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	18,744	18,620	16,000
420 Cleaning	550			
430 Repairs & Maintenance	555	10,715		
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570		162,300	4,000
500 Other Purchased Services				
520 Insurance	575			500
590 Other	580			
600 Supplies				
610 General Supplies	585	2,619		700
620 Energy				
621 Heating	590		1,155	
622 Electricity	595		2,408	
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	178	648	

<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
700 Property (Equipment & Furnishings)	615	48,333		16,000
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	8,323		
500 Other Purchased Services				
513 Contracting of Bus Services	650			3,896
519 Mileage in Lieu of Trans	655			
520 Insurance	660			1,100
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	3,100		
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785	3,198		
800 Other	790	1,000		
3300 Community Services Operations	795	134,683	56,021	135,204
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 NonCertified	860			



GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
<b>TOTAL EXPENDITURES*</b>	~~~	2,070,167	2,280,645	3,506,559

\*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	248,171	57,219	607,552	607,552
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2018 \$	05	3,203			
2019 \$	10	104,070	1,979		
2020 \$	15		771,922	21,077	21,077
2021 \$	20			20,942	
1140 Delinquent Tax	25	4,184	4,227	15,410	23,104
1510 Interest on Idle Funds	27	1,796	53		0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				350
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	16,669	15,563	38,059	38,059
July - December Estimate	45				19,030
2450 Recreational Vehicle Tax	50	83	93	215	215
July - December Estimate	55				108
2460 Commercial Vehicle Tax	56	415	382	1,010	1,010
July - December Estimate	57				505
2800 In Lieu of Taxes IRBs/Rental Excise	60	756	5,500	1,734	1,734
July - December Estimate	65				867
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				0
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>100</b>	<b>379,347</b>	<b>856,938</b>	<b>705,999</b>	<b>713,611</b>
<b>EXPENDITURES</b>					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105				
820 Judgments	110	5,000	38,700	55,000	
890 Other	115	315,792	207,869	375,000	
5200 TRANSFER TO:					
960 Special Reserve Fund	120	1,336	2,817	1,400	
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>322,128</b>	<b>249,386</b>	<b>431,400</b>	<b>431,400</b>
July - December Estimate	180	~~~~~	~~~~~	~~~~~	305,000
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>~~~~~</b>	<b>736,400</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	57,219	607,552	274,599	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			22,789
	200	Delinquent Tax			741
	205	Amount of 2021 Tax to be Levied			23,530

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2021-2022
		2019-2020 Actual (1)	2020-2021 Actual (2)	Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	6,469,717	7,466,853	9,225,415
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	79,091	5,283	
1900 Other Revenue From Local Sources	07	92,244	4,061	
1961 Revenue From General	10	1,050,576	1,039,164	
1962 Revenue From Supplemental General	12	81,311	80,445	
1963 Revenue From Adult Education	15	0		
1964 Revenue From Adult Supplemental Education	20	0		
1965 Revenue From Bilingual Education	25	77,759	75,411	
1966 Revenue From Driver Training	30	0		
1967 Revenue From Extraordinary School	37	0		
1968 Revenue From Food Service	40	80,469	72,047	
1969 Revenue From Professional Development	45	2,224	1,888	
1970 Revenue From Parent Education	50	11,345	9,425	
1971 Revenue From Summer School	52	548	400	
1972 Revenue From Special Education	55	754,878	734,774	
1975 Revenue From Career and Postsecondary	65	61,278	53,891	
1977 Revenue From Federal Funds	71	193,384	184,478	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	1,336	2,817	
1980 Revenue From Preschool-Aged At-Risk	77	24,373	23,158	
1981 Revenue From At Risk (K-12)	78	578,651	551,766	
1982 Revenue From Virtual Education	79	0		
5000 OTHER				
5206 Transfer from General	80	500,175	632,807	
5208 Transfer from Supplemental General	81	0	704,600	
<b>RESOURCES AVAILABLE</b>	82	10,059,359	11,643,268	
<b>EXPENDITURES</b>				
210 Health Care Services	85	1,430,308	1,538,168	
211 Disability Income Benefits	90			
212 Group Life Insurance	95			
260 School Workers' Compensation	100	851,962	727,434	
520 Risk Management Insurance	105	310,236	152,251	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	2,592,506	2,417,853	
UNENCUMBERED CASH BALANCE JUNE 30	190	7,466,853	9,225,415	

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
<b>REVENUES</b>				
3000 STATE SOURCES				
3221 KPERs	05	17,000,973	15,913,365	18,204,890
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>17,000,973</b>	<b>15,913,365</b>	<b>18,204,890</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	10,750,458	10,000,602	11,353,767
2100 Student Support				
200 Employee Benefits	80	1,759,343	1,648,786	1,939,712
2200 Instructional Support				
200 Employee Benefits	85	637,025	692,316	901,956
2300 General Administration				
200 Employee Benefits	90	169,839	174,715	181,119
2400 School Administration				
200 Employee Benefits	95	1,390,029	1,264,715	1,403,098
2500 Central Services				
200 Employee Benefits	100	770,223	735,543	820,416
2600 Operations & Maintenance				
200 Employee Benefits	105	911,559	838,874	953,976
2700 Student Transportation Services				
200 Employee Benefits	110	74,433	91,166	96,690
2900 Other Support Services				
200 Employee Benefits	113			
3000 Food Service				
200 Employee Benefits	115	538,064	466,648	554,156
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>17,000,973</b>	<b>15,913,365</b>	<b>18,204,890</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~



CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,225,000	3,225,000	4,762,942
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	0	2,050,000	
<b>RESOURCES AVAILABLE</b>	170	3,225,000	5,275,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	512,058	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,225,000	4,762,942	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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		512,058	
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			



CONTINGENCY RESERVE	Code 53 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2020-2021 Actual (2)	12 mo. 2021-2022 Budget (3)
<b>EXPENDITURES</b>				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			



CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
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			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	~~~	0	512,058	0

\*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,029,457	2,007,464	1,665,140
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	24,144	709	
1740 Fees (Rental)	05			
1911 Fines	10			
1942 Rental Fees & Books	15	253,107	214,896	
1990 Miscellaneous	20	5,241	352	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22		0	
5000 OTHER				
5206 Transfer From General	25	0	890,000	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	2,311,949	3,113,421	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	290,713	1,032,327	
645 Workbooks	80		148,077	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	480	12,606	
650 Supplies (Technology Related)	93	10,199	255,271	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110	3,093		
<b>TOTAL EXPENDITURES</b>	175	304,485	1,448,281	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,007,464	1,665,140	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	395,974	405,035	278,119
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	155,261	68,315	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	64,391	66,228	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	252,188	89,319	
<b>RESOURCES AVAILABLE</b>	170	867,814	628,897	
TOTAL EXPENDITURES & TRANSFERS	175	462,779	350,778	
UNENCUMBERED CASH BALANCE JUNE 30	190	405,035	278,119	~~~~~

*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.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	86,177	49,043	
600 Supplies	235	63,776	46,023	
700 Property (Equipment & Furnishings)	240	111,485	143,726	
800 Other	245	191,191	104,790	
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		0	
800 Other	280	10,150	7,196	
TOTAL EXPENDITURES*	~~~	462,779	350,778	~~~~~

\*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2019-2020 Actual (1)	2020-2021 Actual (2)	2021-2022 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	7,229,557	7,301,794	7,003,428	7,003,428
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2018 \$	05	87,296			
2019 \$	10	2,716,425	51,172		
2020 \$	15		2,503,981	60,642	60,642
2021 \$	20			2,467,280	
1140 Delinquent Tax	25	90,355	105,875	49,888	74,795
1510 Interest on Idle Funds	30	52,675	2,189		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40		4,820		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	426,942	418,366	311,557	311,557
July - December Estimate	60				155,779
2450 Recreational Vehicle Tax	65	2,115	2,508	1,758	1,758
July - December Estimate	66				879
2460 Commercial Vehicle Tax	67	10,961	10,127	8,274	8,274
July - December Estimate	68				4,137
2800 In Lieu of Taxes IRBs/Rental Excise	70	19,742	17,805	14,200	14,200
July - December Estimate	72				7,100
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	4,798,101	4,716,241	4,952,150	4,952,150
July - December Estimate*	77				2,400,000
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after July 1, 2017)	83			0	0
July - December Estimate*	84				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	15,434,169	15,134,878	14,869,177	14,994,699
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	5,577,375	5,516,450	5,413,475	
890 Bond Fees	90				
831 Principal	95	2,555,000	2,615,000	2,980,000	
<b>TOTAL EXPENDITURES</b>	100	8,132,375	8,131,450	8,393,475	8,393,475
832 Interest Due July-December	105				2,671,688
890 Bond Fees July-December	110				
831 Principal Due July-December	115				3,175,000
990 Cash Basis Reserve	120				3,439,500
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				17,679,663
UNENCUMBERED CASH BALANCE JUNE 30	190	7,301,794	7,003,428	6,475,702	~~~~~
	195				TAX REQUIRED (Line 185 minus Line 82) 2,684,964
	200				Delinquent Tax 87,261
	205				Amount of 2021 Tax to be Levied 2,772,225

*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 2021-2022 Budget**

The governing body of Unified School District 501 will meet on the 2nd day of September 2021 at 6:00 PM at the Burnett Admin. Center, 624 SW 24th St. , Topeka, KS 66611 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the Burnett Admin. Center, 624 SW 24th St. and will be available at this hearing.

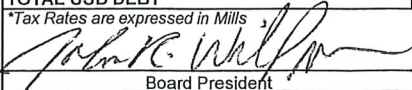
The Amount of 2021 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2021-2022 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

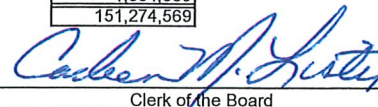
	Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	102,708,174	20.000	102,641,523	20.000	104,273,436	12,478,747	20.000
Supplemental General (LOB)	08	34,417,527	19.970	33,843,390	16.644	34,276,550	11,335,047	16.354
<b>SPECIAL REVENUE</b>								
Federal Funds	07	12,416,304		12,116,316		77,717,399		
Adult Education	10	0	0.000	0	0.000	80,471	0	0.000
Preschool-Aged At-Risk	11	1,292,898		1,298,026		1,640,839		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	26,966,404		26,417,050		27,683,017		
Bilingual Education	14	3,923,787		3,942,299		4,431,117		
Virtual Education	15	60,215		2,481		317,458		
Capital Outlay	16	8,730,299	5.796	8,963,848	7.716	12,672,042	5,699,887	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	6,705,147		7,867,455		11,691,117		
Professional Development	26	328,382		226,789		534,328		
Parent Education Program	28	583,679		521,537		1,098,957		
Summer School	29	38,538		70,794		230,090		
Special Education	30	38,850,159		38,900,439		43,517,738		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	2,913,580		2,863,840		3,246,394		
Gifts and Grants	35	2,070,167		2,280,645		3,506,559		
Special Liability Expense Fund	42	322,128	0.177	249,386	1.264	431,400	23,530	0.034
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	2,592,506		2,417,853				
KPERS Special Retirement Contribution	51	17,000,973		15,913,365		18,204,890		
Contingency Reserve	53	0		512,058				
Textbook & Student Material Revolving	55	304,485		1,448,281				
Activity Fund	56	462,779		350,778				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	8,132,375	4.620	8,131,450	4.092	8,393,475	2,772,225	4.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES1</b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	<b>100</b>	<b>270,820,506</b>	<b>50.563</b>	<b>270,979,603</b>	<b>49.716</b>	<b>353,947,277</b>	<b>32,309,436</b>	<b>48.388</b>
Less: Transfers	105	72,222,091		72,470,953		63,041,603		
<b>NET USD EXPENDITURES</b>	<b>110</b>	<b>198,598,415</b>		<b>198,508,650</b>		<b>290,905,674</b>		
<b>TOTAL USD TAXES LEVIED</b>	<b>115</b>	<b>31,526,944</b>		<b>31,933,843</b>		<b>32,309,436</b>		

1. Sponsoring District Only  
\*Tax Rates are expressed in Mills

	Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	0 Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>\$31,526,944</b>		<b>\$31,933,843</b>		<b>\$32,309,436</b>		
Assessed Valuation - General Fund	128	\$575,648,509		\$593,440,932		\$623,937,356		
Assessed Valuation - All Other Funds	130	\$650,760,084		\$668,622,300		\$693,090,202		
Assessed Valuation - Capital Outlay	129	\$646,892,761		\$664,004,791		\$712,485,894		
<b>Outstanding Indebtedness, July 1</b>								
		2019		2020		2021		
General Obligation Bonds	135	146,805,000		152,055,000		149,440,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	51,910		2,446,457		1,834,569		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>146,856,910</b>		<b>154,501,457</b>		<b>151,274,569</b>		

\*Tax Rates are expressed in Mills

  
Board President

  
Clerk of the Board

# The Topeka Metro News

800 SW Jackson St., Ste. 1118  
Topeka, KS 66612-1244  
(785) 232-8600

ATTN: GARY MENKE, BUSINESS OFFICE  
USD 501  
624 SW 24TH ST  
TOPEKA KS 66611-1208

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## Proof of Publication

STATE OF KANSAS, SHAWNEE COUNTY, SS;  
Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Topeka Metro News which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Shawnee County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

EXCEEDING THE REVENUE NEUTRAL TAX  
RATE FOR THE 2021-2022 SCHOOL YEAR  
8/23/21



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Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 23, 2021



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Notary Public

DEBRA VALENTI  
Notary Public-State of Kansas  
My Appt. Expires Aug. 21, 2023

L92532  
Publication Fees: \$38.29



**Exceeding the Revenue Neutral Tax Rate for the 2021-2022 School Year**

The governing body of Unified School District 501 will meet on the 2nd day of September 2021 at 6:00 PM at the Burnett Admin. Center, 624 SW 24th St., Topeka, KS 66611 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the Burnett Admin. Center, 624 SW 24th St. and will be available at this hearing.

**Revenue Neutral Tax Rate**

	2020-2021			2021-2022	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$11,868,833	20.000	19.022	\$12,478,747	20.000
Capital Outlay	\$5,335,270	7.716	7.478	\$5,699,887	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$11,143,729	16.644		\$11,335,047	16.354
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$846,291	1.264		\$23,530	0.034
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$2,739,734	4.092		\$2,772,225	4.000
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	<b>\$14,729,754</b>	<b>22.000</b>	<b>21.223</b>	<b>\$14,130,802</b>	<b>20.388</b>

John R. Williams  
Board President

Carleen M. Lister  
Clerk of the Board

# The Topeka Metro News

800 SW Jackson St., Ste. 1118  
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(785) 232-8600

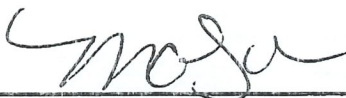
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BUDGET HEARING - USD 501  
8/23/21



Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 23, 2021



Notary Public

DEBRA VALENTI  
Notary Public-State of Kansas  
My Appt. Expires Aug. 21, 2023

L92531  
Publication Fees: \$80.91



Notice of Hearing 2021-2022 Budget

The governing body of Unified School District 501 will meet on the 2nd day of September 2021 at 6:00 PM at the Burnett Admin. Center, 624 SW 24th St., Topeka, KS 66611 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the Burnett Admin. Center, 624 SW 24th St. and will be available at this hearing.

The Amount of 2021 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2021-2022 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget			
	Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)	
<b>OPERATING</b>								
General	06	102,708,174	20.000	102,641,523	20.000	104,273,436	12,478,747	20.000
Supplemental General (LOB)	08	34,417,527	19.970	33,843,390	16.644	34,276,550	11,335,047	16.354
<b>SPECIAL REVENUE</b>								
Federal Funds	07	12,416,304		12,116,316		77,717,399		
Adult Education	10	0	0.000	0	0.000	80,471	0	0.000
Preschool-Aged At-Risk	11	1,292,898		1,298,026		1,640,839		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	26,966,404		26,417,050		27,683,017		
Bilingual Education	14	3,923,787		3,942,299		4,431,117		
Virtual Education	15	60,215		2,481		317,458		
Capital Outlay	16	8,730,299	5.796	8,963,848	7.716	12,672,042	5,699,887	8.000
Driver Training	18	0		0		0		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	6,705,147		7,867,455		11,691,117		
Professional Development	26	328,382		226,789		534,328		
Parent Education Program	28	583,679		521,537		1,098,957		
Summer School	29	38,538		70,794		230,090		
Special Education	30	38,850,159		38,900,439		43,517,738		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	2,913,580		2,863,840		3,246,394		
Gifts and Grants	35	2,070,167		2,280,645		3,506,559		
Special Liability Expense Fund	42	322,128	0.177	249,386	1.264	431,400	23,530	0.034
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	2,592,506		2,417,853				
KPERS Special Retirement Contribution	51	17,000,973		15,913,365		18,204,890		
Contingency Reserve	53	0		512,058				
Textbook & Student Material Revolving	55	304,485		1,448,281				
Activity Fund	56	462,779		350,778				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	8,132,375	4.620	8,131,450	4.092	8,393,475	2,772,225	4.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES1</b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	270,820,506	50.563	270,979,603	49.716	353,947,277	32,309,436	48.388
Less: Transfers	105	72,222,091		72,470,953		63,041,603		
<b>NET USD EXPENDITURES</b>	110	198,598,415		198,508,650		290,905,674		
<b>TOTAL USD TAXES LEVIED</b>	115	31,526,944		31,933,843		32,309,436		

1. Sponsoring District Only  
\*Tax Rates are expressed in Mills

Code 99 Line	2019-2020 Actual		2020-2021 Actual		2021-2022 Proposed Budget		
	Actual Expenditures (1)	Actual Tax Rate (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	0 Expenditures (5)	Amount of 2021 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>							
Historical Museum	80	0	0.000	0	0.000	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0.000
<b>TOTAL OTHER</b>	120	0	0.000	0	0.000	0	0.000
<b>TOTAL TAXES LEVIED</b>	125	\$31,526,944		\$31,933,843		\$32,309,436	

Assessed Valuation - General Fund	128	\$575,648,509	\$593,440,932	\$623,937,356
Assessed Valuation - All Other Funds	130	\$650,760,084	\$668,622,300	\$693,090,202
Assessed Valuation - Capital Outlay	129	\$646,892,761	\$664,004,791	\$712,485,894

Outstanding Indebtedness, July 1		2019	2020	2021
General Obligation Bonds	135	146,805,000	152,055,000	149,440,000
Capital Outlay Bonds	140	0	0	0
Temporary Note	145	0	0	0
No-Fund Warrant	150	0	0	0
Lease Purchase Principal	153	51,910	2,446,457	1,834,569
<b>TOTAL USD DEBT</b>	155	146,856,910	154,501,457	151,274,569

\*Tax Rates are expressed in Mills

John R. Williams  
Board President

Carleen M. Lister  
Clerk of the Board



# Budget Certificate 2021-2022 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:** 501 - Topeka

**Superintendent:** 

**Date:** September 2, 2021





650,760,084	Final 2019 Assessed Valuation (All funds except General.)
575,648,509	Final 2019 General Fund Assessed Valuation
646,892,761	Final 2019 Capital Outlay Assessed Valuation
668,622,300	Final 2020 Assessed Valuation (All funds except General.)
593,440,932	Final 2020 General Fund Assessed Valuation
664,004,791	Final 2020 Capital Outlay Assessed Valuation
693,090,202	2021 Assessed Valuation (All funds except General.)
623,937,356	2021 General Fund Assessed Valuation
712,485,894	2021 Capital Outlay Assessed Valuation if Different than All Other Funds
	2021 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

	2019-20 Mill Rates (official levies from County Clerk)	2020-21 Mill Rates	2019 Taxes Levied (in dollars from F110 prior year Budget)
<b>General</b>	20.000	20.000	11,512,970
<b>Supplemental General</b>	19.970	16.644	13,008,965
<b>Adult Education</b>	0.000	0.000	
<b>Capital Outlay</b>	5.796	7.716	3,880,122
<b>Special Liability Expense</b>	0.177	1.264	115,302
<b>Bond and Interest #1</b>	4.620	4.092	3,009,585
<b>Bond and Interest #2</b>	0.000	0.000	
<b>No Fund Warrant</b>	0.000	0.000	
<b>Special Assessment</b>	0.000	0.000	
<b>Temporary Note</b>	0.000	0.000	
<b>Historical Museum</b>	0.000	0.000	
<b>Public Library Board</b>	0.000	0.000	
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	
<b>Recreation Commission</b>	0.000	0.000	
<b>Rec Commission Emp Benefits</b>	0.000	0.000	
<b>Extraordinary Growth Facilities</b>	0.000	0.000	
<b>Cost of Living</b>	0.000	0.000	

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

12,730.1	9/20/18 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
12,475.1	9/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
11,949.3	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
12,576	9/20/21 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (4 yr Old). Exclude Virtual.)
	9/20/21 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old).
12,501.4	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
80.0	9/20/21 Est. Preschool-Aged At-Risk (4 yr old) FTE Enrollment (count each student as .5 FTE)
	9/20/21 Est. Number of eligible students that qualify for free meals. Do NOT include part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
7,850	
2,700.0	9/20/21 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
1,400.0	9/20/21 Est. Bilingual Education total clock hours of students enrolled and attending
1,200	9/20/21 Est. Bilingual headcount of students enrolled and attending
	9/20/21 Est. FTE for new facilities (only eligible to schools that had bond election prior to 7-1-2015 & bond money was used for construction of new facilities or schools that were built primarily with federal funds on a military reservation within USD 207 or 475.)
0.0	
900.0	9/20/21 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more.
2.0	9/20/21 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 9/20/2021 and Excludes Virtual)**

0.0	2/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
0.0	2/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
0.0	2/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
	2/20/22 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (4 yr Old).
	2/20/22 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old).) (Out of state students counted as HALF of regular FTE.)
	2/20/22 Est. Preschool-Aged At-Risk (4 yr old) FTE Enrollment (count each student as .5 FTE)
	2/20/22 Est. number of eligible students that qualify for free meals. Do not include part-time students.
	2/20/22 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/22 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/22 Est. Bilingual headcount of students enrolled and attending
	2/20/22 Est. FTE for new facilities (only eligible to schools that had a bond election prior to 7-1-2015 & bond money was used for construction of new facilities or schools that were built primarily with federal funds on a military reservation within USD 207 or 475.)
	2/20/22 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)**

75.0	9/20/21 Est. FTE Virtual Students (Full-Time Students)
10.0	9/20/21 Est. FTE Virtual Students (Part-Time Students)
5.00	Total Credits Earned (20 yrs and older as of 9/20/21) (No student shall be counted for more than 6 credits between July 1, 2021 and June 30, 2022)

35.0	Area of district in square miles 9/20/21.
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 11)

	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.

6/16/2015	Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
33.00	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
9999	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

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

6/5/2014	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.

102,221,778	2020-21 General Fund (Final Audited Legal Max)
	100% of estimated P.L. 382 for 2021-22. (Exclude extra aid for Construction, Children on Indian Land, Low Rent Housing, Special Education and Pre-Kindergarten Deduct that does not generate state aid.

3.250	Delinquent tax rate to be used for the 2021-2022 budget. (Goes to Code 01.)
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Bonded Indebtedness (Total Principal Outstanding)	7/1/2019	7/1/2020	7/1/2021
General Obligation Bonds	\$146,805,000	\$152,055,000	\$149,440,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$51,910	\$2,446,457	\$1,834,569

2,131,548	*Estimated Motor Vehicle Property Tax - 7/1/21 to 6/30/22
12,053	*Estimated Recreational Vehicle Property Tax - 7/1/21 to 6/30/22
97,384	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/21 to 6/30/22
5,137	*Estimated 16/20M Tax - 7/1/21 to 6/30/22
56,742	*Estimated Commercial Vehicle Tax - 7/1/21 to 6/30/22

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

8.000	2021-22 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
0.000	2021-22 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

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

13,078.9	9/20/17 FTE Enrollment (2/20/18 military count not applicable)
12,922.5	9/20/18 FTE Enrollment (Includes 2/20/19 military count)
12,669.2	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
12,112.4	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
12,667.2	9/20/21 Est. FTE Enrollment (Includes 2/20/22 military count estimate)

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

1,300	9/20/21 Headcount Eligible for Reduced Priced Meals (Estimated)
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2021-2022  
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
 FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2021 *		\$0	\$0	\$0	\$0
2. 2020 Actual Taxes Levied*		\$11,143,729	\$5,335,270	\$2,739,734	\$0
3. Less: percent of delinquent taxes (3a) <u>3.640</u>		\$405,632	\$194,204	\$99,726	\$0
4. Less: Jan. 20, 2021 Taxes received**		\$5,745,825	\$2,759,895	\$1,412,268	\$0
5. Less: Mar. 20, 2021 Taxes received**		\$261,171	\$121,723	\$64,267	\$0
6. Less: June 5, 2021 Taxes received**		\$4,178,948	\$1,939,298	\$1,027,446	\$0
7. Less: County Taxes received**		\$0	\$0	\$0	\$0
8. Less: County Taxes received**		\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated		\$307,332	\$136,566	\$75,385	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		\$10,898,908	\$5,151,686	\$2,679,092	\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		\$244,821	\$183,584	\$60,642	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		\$304,224	\$145,653	\$74,795	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>		91.405 %	90.359 %	91.395 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2021 tax dollars:	=	Jan. 20, 2022	49.000	Sept. 20, 2022	6.000
		Mar. 20, 2022	3.000	Oct. 31, 2022	5.000
		June 5, 2022	37.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		89.000		
3. 2021 General Fund Assessed Valuation	=		\$623,937,356	TOTAL	100.000
4. 2021-2022 Tax Levied (20 mills x 2021 General Fund Assessed Valuation***)	=		\$12,478,747		(Must total 100%)
5. 2021-2022 Est. Tax Levy to be received 1-1-2022 to 6-30-2022 (Line 2 x Line 4)	=		\$11,106,085		

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county. \*\*\*Exclude any assessed valuation due to the neighborhood revitalization act and tax increment financing.

2021-2022  
 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	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2021 *	\$0	\$0		\$0
2. 2020 Actual Taxes Levied*	\$0	\$846,291		\$0
3. Less: percent of delinquent taxes <u>3.640</u>	\$0	\$30,805		\$0
4. Less: Jan. 20, 2021 Taxes received**	\$0	\$434,533		\$0
5. Less: Mar. 20, 2021 Taxes received**	\$0	\$20,038		\$0
6. Less: June 5, 2021 Taxes received**	\$0	\$317,351		\$0
7. Less: County Taxes received**	\$0	\$0		\$0
8. Less: County Taxes received**	\$0	\$0		\$0
9. Less: Taxes refunded/abated	\$0	\$22,487		\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$825,214		\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)	\$0	\$21,077		\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)	\$0	\$23,104		\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	91.212 %		0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2021 to 6/30/2022		Estimated Recreational Vehicle Property Tax* 7/1/2021 to 6/30/2022		Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2021 to 6/30/2022
(13) <u>\$2,131,548</u>	(14) <u>\$12,053</u>	(15) <u>\$97,384</u>		
Estimated 16/20M Tax* 7/1/2021 to 6/30/2022		Estimated Commercial Vehicle Tax* 7/1/2021 to 6/30/2022		
(16) <u>\$5,137</u>	(17) <u>\$56,742</u>			
(18) <b>2019 DELINQUENT TAX PERCENTAGE</b>				
Percent Uncollected* = <u>3.6400</u> %				

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.



2021-2022  
 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 6/30/2021 *	\$0	\$0	\$0	\$0	\$0
2. 2020 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.640</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2021 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2021 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2021 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	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2021-2022  
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
 FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2021 *		\$0	\$0	\$0	\$0
2. 2020 Actual Taxes Levied*		\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.640</u>		\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2021 Taxes received**		\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2021 Taxes received**		\$0	\$0	\$0	\$0
6. Less: June 5, 2021 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		\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		\$0	\$0	\$0	\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>		0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2021-2022  
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
 FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2021 *					
2. 2020 Actual Taxes Levied*		\$11,143,729	\$5,335,270	\$2,739,734	
3. Less: percent of delinquent taxes (3a) <u>3.640</u>		\$405,632	\$194,204	\$99,726	\$0
4. Less: Jan. 20, 2021 Taxes received**		\$5,745,825	\$2,759,895	\$1,412,268	
5. Less: Mar. 20, 2021 Taxes received**		\$261,171	\$121,723	\$64,267	
6. Less: June 5, 2021 Taxes received**		\$4,178,948	\$1,939,298	\$1,027,446	
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated		\$307,332	\$136,566	\$75,385	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		\$10,898,908	\$5,151,686	\$2,679,092	\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		\$244,821	\$183,584	\$60,642	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		\$304,224	\$145,653	\$74,795	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>		91.405 %	90.359 %	91.395 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2021-2022  
 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	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2021 *				
2. 2020 Actual Taxes Levied*		\$846,291		
3. Less: percent of delinquent taxes <u>3.640</u>	\$0	\$30,805		\$0
4. Less: Jan. 20, 2021 Taxes received**	\$0	\$434,533		
5. Less: Mar. 20, 2021 Taxes received**		\$20,038		
6. Less: June 5, 2021 Taxes received**		\$317,351		
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated		\$22,487		
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$825,214		\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)	\$0	\$21,077		\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)	\$0	\$23,104		\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	91.212 %		0.000 %

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2021-2022  
 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 6/30/2021 *					
2. 2020 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>3.640</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2021 Taxes received**					
5. Less: Mar. 20, 2021 Taxes received**					
6. Less: June 5, 2021 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.



2021-2022  
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
 FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2021 *					
2. 2020 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>3.640</u>		\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2021 Taxes received**					
5. Less: Mar. 20, 2021 Taxes received**					
6. Less: June 5, 2021 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		\$0	\$0	\$0	\$0
11. 2020 taxes receivable (taxes in process of collection 6/30/2021) (Line 2 less Line 10)		\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2021 to 12-31-2022) (Line 3 x 75%)		\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>		0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2021 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.



**FORM 118**  
**2021-2022 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*)	<u>338.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>410.0</u> times .4 =	<u>164.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>502.0</u>
4. Estimated State Aid due from 7-1-2021 to 6-30-2022 (Line 3 x \$30,085)	<u>\$15,102,670</u>

*\*Full-time equivalency*

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u>\$950,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$1,550,000</u>
7. Insurance	<u>\$5,000</u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u>                    </u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$200,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u>\$62,184</u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$19,000</u>
12. Teacher travel (in-district)	<u>\$65,000</u>
13. Total of Lines 5 through 12	<u>\$2,851,184</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u>                    </u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$2,851,184</u>
16. Total Estimated Transportation Aid (7-1-2021 to 6-30-2022) (Line 15 x 80%)	<u>\$2,280,947</u>
<hr/>	
17. Estimated Catastrophic State Aid (7-1-2021 to 6-30-2022)	<u>\$10,000</u>
18. Estimated Medicaid Replacement State Aid	<u>\$800,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2021 to 6-30-2022)	<u>\$98,460</u>
20. Total Estimated Special Education Aid (7-1-2021 to 6-30-2022) (Line 4+16+17+18+19)	<u><b>\$18,292,077</b></u>

**Form 148**  
**2021-2022 Estimated State Foundation Aid**

1. 2021-22 General Fund Budget (Form 150, Line 17)	=	<u>\$104,273,436</u>
2. Estimated Local Effort		
a. 6-30-2021 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2021-22 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2021-22 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2021-22 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2021-22 Special Education State Aid	=	<u>\$18,292,077</u>
f. 2021-22 Federal Impact Aid	=	<u>\$0</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f)	=	<u>\$18,292,077</u>
4. 2021-22 Estimated State Foundation Aid (Line 1 - Line 3; if negative, insert 0)	=	<u>\$85,981,359</u>

\*Only deduct 70% of the estimated 2021-22 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-5166 (categorical aid funds, capital outlay, or program weighted funds.)

**Form 150**  
**2021-2022**  
**ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

**General Fund Budget -- Lines 1 through 18**

1. 2021-22 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (4 yr old.) (from Table I)		=	<u>12,475.1</u>
2. Estimated 2021-22 Preschool-Aged At-Risk (4 yr old) FTE enrollment (See Footnote(e)) (Count as .5 FTE)			
9/20/21 <u>80.0</u> + 2/20/22 <u>0.0</u>		=	<u>80.0</u>
3. 2021-22 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (4 yr old) (Line 1 + Line 2)		=	<u>12,555.1</u>
4. Estimated 2021-22 weighted low enrollment and high enrollment.			
(from line 3) <u>12,555.1</u> x <u>0.035040</u> factor (from Table II)		=	<u>439.9</u>
(see Footnote (a) and (b))			
5. Estimated 2021-22 Bilingual Weighting		=	<u>222.0</u>
A. (9/20/21 Contact Hrs <u>1,400.0</u> + 2/20/22 Contact Hrs <u>0.0</u> ) / 6 x 0.395		=	<u>92.2</u>
B. (9/20/21 ELL Headcount <u>1,200</u> + 2/20/22 ELL Hdct <u>0</u> ) x .185		=	<u>222.0</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2021-22 Career Technical Education (CTE) weighting (see Footnote (c))			
(9/20/21 CTE contact hrs <u>2,700.0</u> + 2/20/22 contact hrs <u>0.0</u> ) / 6 x 0.5		=	<u>225.0</u>
7. Estimated 2021-22 At-Risk Student Weighting			
9/20/21 Free Lunch <u>7,850</u> + 2/20/22 Free Lunch <u>0</u> x 0.484		=	<u>3,799.4</u>
8. Estimated 2021-22 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>824.3</u>
9. Estimated 2021-22 School Facilities Weighting (see Footnote (d))			
9/20/21 School Facilities FTE <u>0.0</u> + 2/20/22 School Facilities FTE <u>0.0</u> x 0.25		=	<u>0.0</u>
10. Estimated 2021-22 Transportation Weighting (Table III, Line 6)	<u>559,301</u> +	\$4,706	= <u>118.8</u>
11. Estimated 2021-22 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> +	\$4,706	= <u>0.0</u>
12. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (f)	<u>18,292,077</u> +	\$4,706	= <u>3,887.0</u>
13. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>2.0</u>
14. Estimated 2021-22 Virtual State Aid (Table IV, Line 4)		=	<u>\$395,545</u>
15. Estimated 2021-22 operating budget excludes COLA. (Lines 3 thru 13 times BASE + Line 14 + Line 15)	<u>22,073.5</u> x	\$4,706 + 395545	= <u>\$104,273,436</u>
16. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 +	\$4,706	= <u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)			
17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16)	<u>22,073.5</u> x	\$4,706 + 395545	= <u>\$104,273,436</u>

**Local Option Budget -- See Form 155**

18. Estimated 2021-22 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed		=	<u>\$103,868,334</u>
(Lines 3 through 11 + 16) = 18184.5 x 4706 = \$85576257 + <u>18,292,077</u> (Spec Ed)			

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/18 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)		= <u>12,730.1</u>
3. 2/20/19 Audited FTE of new students of military families, not enrolled on 9/20/18. (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. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)		= <u>12,475.1</u>
5. Estimated 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19. (Excludes Preschool-Aged At-Risk (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. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)		= <u>11,949.3</u>
7. 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 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. Sept. 20, 2018, FTE enrollment plus 2/20/19 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)		= <u>12,730.1</u>
9. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)		= <u>12,475.1</u>
10. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)		= <u>11,949.3</u>
11. 3 YR AVG FTE*: (	$\frac{12,730.1}{\text{(line 8)}} + \frac{12,475.1}{\text{(line 9)}} = \frac{11,949.3}{\text{(line 10)}} \div 3 = \frac{12,384.8}{\text{(goes to line 11)}}$	= <u>0.0</u>
* Excludes Preschool-Aged At-Risk (4 yr old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
12. 2021-22 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).		= <u>12,475.1</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>12,475.1</u>

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

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

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

**EXAMPLE: (FTE of 954.0)**

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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2021.		= <u>35.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2021 who reside in the district 2.5 miles or more (Estimated)	<u>900.0</u> + 2-20-22 <u>0.0</u>	= <u>900.0</u>
3. Index of density = Line 2	<u>900.0</u> divided by Line 1 <u>35.0</u>	= <u>25.714</u>
4. Using index of density (Line 3), determine Per Capita Allowance.		= <u>\$550</u>
	Factor A [BASE Change] 1.1299	
	Factor B [Transported Students times Per Capita Allowance] \$495,000	
	Factor C [Factor B times Constant] \$495,000	
	Factor D [Factor C times Factor A] \$559,301	
6. 2021-22 Trans. State Aid =	<u>559,301</u> (to Line 10, Page 1)	= <u>559,301</u>

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



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

1. Estimated 9/20/21 FTE enrollment for full-time students enrolled in virtual programs.	75.0 X	\$5,000	=	375,000
2. Estimated 9/20/21 FTE enrollment for part-time students enrolled in virtual programs.	10.0 X	\$1,700	=	17,000
3. Estimated Virtual Credits* (20 years and older).	5.00 X	\$709	=	3,545
<b>4. Estimated Virtual State Aid (Lines 1 plus 2 plus 3)</b>			<b>=</b>	<b>\$395,545</b>

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

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

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

1. Estimated 2021-22 Free Lunch Percentage (1B divided by 1A)			=	62.42 %
A. 9/20/21 + 2/20/22 Headcount (from Open page)		= 12,576		
B. 9/20/21 + 2/20/22 Free Lunch Headcount (from Open page)		= 7,850		
2. Estimated 2021-22 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	824.3
A. USD Level (i or ii)			=	824.3
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	824.3		
ii. High-Density At-Risk >= 35% and < 50% (1B times #1 m)	=	0.0		
B. SCHOOL Level Do NOT need to enter information by building			=	0.0

**TABLE VI \*\* (NEW) \*\***  
**At-Risk and High Density At-Risk State Foundation Aid - Required Transfer**  
**From General Fund to At-Risk K-12 Fund (2021 House Bill 2134)**

1. Estimated 2021-22 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	3,799.4			
2. Estimated 2021-22 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	824.3			
3. Estimated At-Risk State Foundation Aid [(Line 1 + Line 2) X \$4706] =	4,623.7 X	\$4,706	=	\$21,759,132

**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 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $1,400.0 \div 6 \times 0.395 = 92.1667$  (Record on 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 9-20-2021 and multiplying by factor of 0.185. Total headcount  $1,200 \times 0.185 = 222.0000$  (Record on 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 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $2,700.0 \div 6 = 450.0000$  (Record on Line 6)
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that passed a bond election prior to **July 1, 2015** and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.
- (e) Preschool-Aged At-Risk (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.)

**ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)**

**e) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.**

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-5139). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculation would be utilized.

**Example #1: (For new buildings.)**

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	77.0
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		320.0 x 0.25 = 80.0 x \$4,706 = \$376,480

**Example #2: (For new additions)**

Total number of students in each new classroom \_\_\_\_\_  
 Number of class periods (divide by) \_\_\_\_\_  
 Full-time equivalent enrollment = \_\_\_\_\_

Example:	New classroom A =	105	students for the day
	New classroom B =	154	students for the day
	New classroom C =	133	students for the day
	New classroom D =	121	students for the day
	TOTAL =	513	
	divide by	7	class periods
	=	73.3	FTE

Weighting for above example: 73.3 X 0.25 = 18.3 X \$4,706 = \$86,237

**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 2020-2021 school year? = NO
3. Did the district decline in enrollment for 2020-2021 school year compared to the 2019-2020 school year? = YES

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

Is the 2/20/22 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/21 Est. FTE Enrollment 12,501.4 = NO



**FORM 155**  
**2021-2022 LOCAL OPTION BUDGET**

1. Authorized percent for 2021-22 school year (Max 31%) = 31.00 %
2. Authorized percent due to Election to increase LOB authority (Max 33%)  
Expires 9999 = 33.00 %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)  
School year it expires Expires \_\_\_\_\_ = 0.00 %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 33.00 %
5. Percent certified on April as provided by KSA 72-5143 = 33.00 %
6. COMPUTED LOB FOR 2021-2022  
(2021-22 LOB Base General Fund \$ 103,868,334 X Lower of Line 4 or Line 5 ..... \$ 34,276,550
7. ADOPTED LOB FOR 2021-2022 ..... \$ \_\_\_\_\_

**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: 17.28 %  
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$5,922,988

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 1.01 %  
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$346,193

Form 162

2021-2022 ESTIMATED FOOD SERVICE REVENUE

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

			TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-21 to 6-30-22
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	0		\$0	.0400	\$0	0.00	\$0	\$0
	Jr. High	2.	0		\$0	.0400	\$0	0.00	\$0	\$0
	Sr. High	3.	0		\$0	.0400	\$0	0.00	\$0	\$0
Free		4.	1,539,114	4.5000	\$6,926,013	.0400	\$61,565			\$6,987,578
Reduced		5.	0		\$0	.0400	\$0	0.40	\$0	\$0
Adult		6.	10,648					4.60	\$48,981	\$48,981
	<b>TOTAL</b>	7.	1,549,762		\$6,926,013		\$61,565		\$48,981	\$7,036,559
<b>BREAKFAST</b>										
Paid	Elem	8.	0		\$0			0.00	\$0	\$0
	Jr. High	9.	0		\$0			0.00	\$0	\$0
	Sr. High	10.	0		\$0			0.00	\$0	\$0
Free		11.	475,502	2.4000	\$1,141,205					\$1,141,205
Reduced		12.	0		\$0			0.30	\$0	\$0
Adult		13.	374					2.50	\$935	\$935
	<b>TOTAL</b>	14.	475,876		\$1,141,205				\$935	\$1,142,140
<b>SNACKS</b>										
Paid	Elem	15.			\$0				\$0	\$0
	Jr. High	16.			\$0				\$0	\$0
	Sr. High	17.			\$0				\$0	\$0
Free		18.	7,184	1.0000	\$7,184					\$7,184
Reduced		19.			\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	<b>TOTAL</b>	21.	7,184		\$7,184				\$0	\$7,184
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.		.2150	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	<b>TOTAL</b>	24.	0		\$0				\$0	\$0
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
Paid	Elem	25.	0		\$0			2.50	\$0	\$0
	Jr. High	26.			\$0			2.70	\$0	\$0
	Sr. High	27.			\$0			2.70	\$0	\$0
Free		28.	0	2.4000	\$0					\$0
Reduced		29.			\$0					\$0
Adult		30.						3.75	\$0	\$0
	<b>TOTAL</b>	31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
Paid	Elem	32.	0		\$0				\$0	\$0
	Jr. High	33.			\$0				\$0	\$0
	Sr. High	34.			\$0				\$0	\$0
Free		35.	0	4.5000	\$0					\$0
Reduced		36.			\$0					\$0
Adult		37.							\$0	\$0
	<b>TOTAL</b>	38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
Paid	Elem	39.	0		\$0				\$0	\$0
	Jr. High	40.			\$0				\$0	\$0
	Sr. High	41.			\$0				\$0	\$0
Free		42.	0	1.0000	\$0					\$0
Reduced		43.			\$0					\$0
Adult		44.							\$0	\$0
	<b>TOTAL</b>	45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
Paid	Elem	46.			\$0				\$0	\$0
	Jr. High	47.			\$0				\$0	\$0
	Sr. High	48.			\$0				\$0	\$0
Free		49.	131,880	4.5000	\$593,460					\$593,460
Reduced		50.			\$0					\$0
Adult		51.							\$0	\$0
	<b>TOTAL</b>	52.	131,880		\$593,460				\$0	\$593,460

Form 162

2021-2022 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 7-1-21 to 6-30-22
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
<b>BREAKFAST</b>								
Free	53. 40,570	2.3450	\$95,137					\$95,137
Adult (if charge)	54.						\$0	\$0
<b>TOTAL</b>	55. 40,570		\$95,137				\$0	\$95,137
<b>LUNCH</b>								
Free	56. 40,570	4.1025	\$166,438		\$0			\$166,438
Adult (if charge)	57.						\$0	\$0
<b>TOTAL</b>	58. 40,570		\$166,438				\$0	\$166,438
<b>SNACKS</b>								
Free	59. 0	.9700	\$0					\$0
Adult (if charge)	60.						\$0	\$0
<b>TOTAL</b>	61. 0		\$0				\$0	\$0
<b>SUPPER</b>								
Free	62.	4.1025	\$0					\$0
Adult (if charge)	63.						\$0	\$0
<b>TOTAL</b>	64. 0		\$0				\$0	\$0
<b>OTHER CASH</b>								
Sales/Income	65. xxxxxxxxxxx		xxxxxxxxxxx			xxxxxxx	\$264,689	\$264,689
<b>12 Months</b>								
Total Income	66. xxxxxxxxxxx		\$8,929,437		\$61,565		\$314,605	\$9,305,607



2021-2022  
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, 2021 to December 31, 2021

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 2020-2021 School Year Until March, 2022. For new levies made in 2021-2022  
revenues will not be received until March, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2019 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	36.52%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$13,008,965	65.00%	\$928,289	41.26%	\$5,249	\$42,411	\$2,237	\$24,711
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$3,880,122	19.39%	\$276,916	12.31%	\$1,566	\$12,651	\$667	\$7,371
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$3,009,585	15.04%	\$214,792	9.55%	\$1,215	\$9,813	\$518	\$5,718
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$115,302	0.58%	\$8,283	0.37%	\$47	\$378	\$20	\$220
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$20,013,974	100.00% (c)	\$1,428,137 (e)	100.00% (c)	\$8,076 (e)	\$65,247 (e)	\$3,442 (e)	\$38,017 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2021-2022.
- (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 2019 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2021-2022  
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, 2022, to June 30, 2022

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 2020-2021 School Year Until March, 2022. For new levies made in 2021-2022  
revenues will not be received until March, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2020 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. General (No MVPT or RVPT)								
2. Supplemental Gen. Fund	\$11,143,729	55.54%	\$390,674	34.90%	\$2,209	\$17,849	\$941	\$10,400
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$5,335,270	26.59%	\$187,037	16.71%	\$1,057	\$8,545	\$451	\$4,979
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$2,739,734	13.65%	\$96,016	8.58%	\$543	\$4,387	\$231	\$2,556
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$846,291	4.22%	\$29,684	2.65%	\$168	\$1,356	\$72	\$790
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$20,065,024	100.00% (c)	\$703,411 (e)	100.00% (c)	\$3,977 (e)	\$32,137 (e)	\$1,695 (e)	\$18,725 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2021-2022.
- (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 2020 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 2.



**FORM 195**  
**2021-2022 Estimated State Aid**

**A. Driver Education Aid (Approved Programs Only)**

1. Estimated aid 7/1/2021 to 6/30/2022 (12 mo.) (No. of driver ed. pupils completing program) \_\_\_\_\_ x \$120) = \_\_\_\_\_ \$0

**B. Motorcycle Safety Aid (Approved Programs Only)**

1. Estimated aid 7/1/2021 to 6/30/2022 (12 mo.) (No. of motorcycle safety pupils completing program) \_\_\_\_\_ x \$90) = \_\_\_\_\_ \$0

**C. Estimated KPERS**

1. KPERS State Aid for 2020-2021 School Year = \_\_\_\_\_ \$15,913,365

2. Est. increase due to KPERS rate (Line 1 x 10.00%) = \_\_\_\_\_ \$1,591,337

3. Est. KPERS State Aid due to salary increases and added staff ((Line 1 + Line 2) X % of salary increase and added staff \_\_\_\_\_ 4.00 %) = \_\_\_\_\_ \$700,188

4. Est. KPERS State Aid for 2021-22 (Line 1 + Line 2 + Line 3) = \_\_\_\_\_ \$18,204,890

**D. Professional Development Aid (Approved Programs Only) - - Not Funded FY2022**

**FORM 239**

**2021-2022 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID**

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

1. 2021-22 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$34,276,550</u>
2. Estimated supplemental general state aid		
Line 1 <u>34,276,550</u> x    factor <u>0.6358</u>	=	<u>\$21,793,030</u>
3. Less prior year overpayment	-	<u>                    </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$21,793,030</u>

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**FORM 243**

**2021-2022 ESTIMATED CAPITAL OUTLAY STATE AID**

1. Estimated 2021 taxes levied in the Capital Outlay fund	=	<u>\$5,699,887</u>
2. Estimated Capital Outlay State Aid. Line 1 x factor <u>0.5800</u>	=	<u>\$3,305,934</u>

**FORM 242**  
**BOND AND INTEREST FUND #1**  
**2021-2022 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 2021-2022 bond and interest fund payments		=	<u>\$8,393,475</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>0.5900</u>	=	<u>\$4,952,150</u>
4. Less prior year overpayment		-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2021 through June 30, 2022) (Line 3 - Line 4)		=	<u>\$4,952,150</u>

**FORM 244**  
**BOND AND INTEREST FUND #1**  
**2021-2022 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 2021-2022 bond and interest fund payments		=	<u>                    </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2300</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, 2021 through June 30, 2022) (Line 3 - Line 4)		=	<u>\$0</u>

**FORM 246**  
**BOND AND INTEREST FUND #1**  
**2021-2022 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2017)

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

1. Estimated 2021-2022 bond and interest fund payments		=	<u>                    </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2300</u> x <u>ProRation</u> <u>100</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, 2021 through June 30, 2022) (Line 3 - Line 4)		=	<u>\$0</u>

Unencumbered Cash Balance by Fund

	Fund	July 1, 2019	July 1, 2020	July 1, 2021
General	06	0	0	0
Federal Funds	07	1,053,838	180,630	222,332
Supplemental General	08	0	743,245	840,166
Adult Education	10	79,853	80,364	80,471
Preschool-Aged At-Risk	11	659,784	626,886	852,886
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	3,711,026	3,204,514	897
Bilingual Education	14	923,820	1,005,588	1,531,117
Virtual Education	15	380,154	319,939	317,458
Capital Outlay	16	5,109,153	3,295,530	3,346,234
Driver Training	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	1,382,208	1,242,509	2,385,510
Professional Development	26	274,999	316,244	384,328
Parent Education Program	28	418,539	404,875	585,354
Summer School	29	264,422	225,884	230,090
Special Education	30	5,857,669	6,525,544	6,238,611
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	1,756,192	1,534,019	1,846,394
Gifts/Grants	35	356,097	1,032,813	1,162,499
Special Liability	42	248,171	57,219	607,552
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	6,469,717	7,466,853	9,225,415
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	3,225,000	3,225,000	4,762,942
Text Book & Student Material	55	2,029,457	2,007,464	1,665,140
Activity Fund	56	395,974	405,035	278,119
Bond and Interest #1	62	7,229,557	7,301,794	7,003,428
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
<b>USD TOTAL</b>	~~~~~	41,825,630	41,201,949	43,566,943
Enrollment (FTE) <sup>1</sup>	~~~~~	12,669.2	12,112.4	12,667.2
Amount per Pupil <sup>2</sup>	~~~~~	3,301	3,402	3,439
Special Assessment	67	0	0	0
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Lib. Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Rec. Comm. Emp. Benefits	86	0	0	0
<b>OTHER TOTAL</b>	~~~~~	0	0	0

Fund 35: Includes private grants and grants from nonfederal sources.

1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk (4 yr old) and Virtual.

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

### Salaries

	2019-20 Actual			2020-21 Actual			2021-22 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	86.0	\$9,010,638	\$104,775	84.1	\$9,109,587	\$108,319	84.0	\$9,217,455	\$109,732
Teachers (Full Time)	1,108.1	\$70,568,533	\$63,684	1,080.3	\$71,120,395	\$65,834	1,070.3	\$72,498,787	\$67,737
Other Certified (Licensed) Personnel	188.3	\$11,725,335	\$62,269	180.9	\$11,832,689	\$65,410	180.9	\$12,119,849	\$66,998
Classified Personnel	823.6	\$37,503,452	\$45,536	790.0	\$36,473,915	\$46,170	790.0	\$37,727,955	\$47,757
Substitutes/Temporary Help	~~~~~	\$1,159,271	~~~~~	~~~~~	\$856,964	~~~~~	~~~~~	\$1,550,000	~~~~~

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, 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

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported

\*\*FTE of 1.0 for Non-Certified 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

\*\*\*\*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

