

BUDGET AMENDMENT
SPENCER COUNTY PUBLIC SCHOOLS
2022/2023

ORG CODE	OBJECT CODE	GRANT/ PROJECT CODE	DESCRIPTION OBJECT	BUDGET BEFORE AMENDMENT	BUDGET AFTER AMENDMENT	MUNIS ADJUSTMENT AMOUNT
<u>GENERAL FUND</u>						
<u>REVENUES</u>						
Review of Projected Revenues						
110	1111		General Real Property Tax	6,868,326.00	6,913,441.00	45,115.00
110	1115		Delinquent Property Tax	58,700.00	61,626.00	2,926.00
110	1117		Motor Vehicle Tax	1,191,554.00	1,459,491.00	267,937.00
110	1119		Franchise Tax	201,000.00	169,680.00	(31,320.00)
110	1121		Utilities Tax	820,000.00	812,093.00	(7,907.00)
110	1140		Penalties & Interest on Taxes	300.00	351.00	51.00
110	1191		Omitted Property Tax	12,000.00	11,525.00	(475.00)
110	1310		Tuition from Individuals	90,000.00	90,110.00	110.00
110	1449		Other Transportation	3,000.00	4,240.00	1,240.00
110	1510		Interest Income	100,000.00	464,500.00	364,500.00
110	1980		Refund of Prior Year Expenditure	0.00	44,686.00	44,686.00
110	1990		Miscellaneous Revenue	18,000.00	7,310.00	(10,690.00)
110	1997		Other Reimbursements	50,000.00	37,938.00	(12,062.00)
110	3111		SEEK Program	10,792,478.00	11,407,386.00	614,908.00
110	3122		Vocational Transportation	30,000.00	28,313.00	(1,687.00)
110	3800		Revenue in Lieu of Taxes	22,000.00	22,034.00	34.00
110	4810		Medicaid Reimbursement	150,000.00	118,642.00	(31,358.00)
110	5220		Indirect Costs Transfer (In)	83,867.00	404,261.00	320,394.00
110	5341		Sale of Equipment	1,000.00	1,075.00	75.00
110	5342		Loss Compensation - Equipment	1,000.00	0.00	(1,000.00)
						1,565,477.00
<u>GENERAL FUND</u>						
<u>EXPENSES</u>						
Payroll Expenses						
various	0110		Certified Salary-Base	11,566,404.00	11,271,394.00	(295,010.00)
various	0111		Certified Salary-Extended	381,494.00	392,216.00	10,722.00
various	0112		Certified Salary-Extra Service	217,647.00	217,340.00	(307.00)
various	0113		Certified Salary-Other	28,800.00	58,391.00	29,591.00
various	0114		Certified Salary-National Board Certif. Supplement	50,000.00	52,000.00	2,000.00
various	0115		Certified Salary-Stipends	179,000.00	153,812.00	(25,188.00)
various	0116		Certified Salary-Speech Language Path. Supplement	0.00	2,162.00	2,162.00
various	0120		Certified Salary-Substitute	65,000.00	54,643.00	(10,357.00)
various	0120O		Certified Salary-Substitute-Other	27,000.00	137,810.00	110,810.00
various	0120S		Certified Salary-Substitute-Sick	95,000.00	121,239.00	26,239.00
various	0130		Classified Salary-Regular	3,950,463.00	3,764,247.00	(186,216.00)
various	0131		Classified Salary-Other	10,000.00	48,033.00	38,033.00
various	0132		Classified Salary-Extra Pay	19,000.00	36,650.00	17,650.00
various	0133		Classified Salary-Speech Language Path. Supplement	0.00	4,000.00	4,000.00
various	0140		Classified Salary-Overtime	0.00	66,834.00	66,834.00
various	0150		Classified Salary-Substitute	75,500.00	123,227.00	47,727.00
various	0160		Classified Salary-Licensed	174,005.00	182,249.00	8,244.00
various	0170		Classified Salary-Paraprofessional	40,300.00	32,625.00	(7,675.00)
various	0190		Board Per Diem	18,000.00	19,600.00	1,600.00
Benefit Expenses						
various	0211		Group (District) Life Insurance	10,660.00	8,487.00	(2,173.00)
various	0212		Group Health Insurance	0.00	758.00	758.00
various	0221		FICA Employer Contribution	239,065.00	224,030.00	(15,035.00)
various	0222		Medicare Employer Contribution	227,436.00	230,963.00	3,527.00
various	0231		KTRS Employer Contribution	370,320.00	383,906.00	13,586.00
various	0232		CERS Employer Contribution	1,033,005.00	984,909.00	(48,096.00)
various	0253		Unemployment Insurance	23,930.00	25,234.00	1,304.00
various	0260		Worker's Compensation Insurance	80,661.00	56,449.00	(24,212.00)
various	0291		Accrued Sick Leave Paid	0.00	131,274.00	131,274.00
Other Expenses						
0011074	0311		Tax Collection Fees	328,000.00	347,815.00	19,815.00
0011071	0312		KSBA Policy Service	4,500.00	3,990.00	(510.00)

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various	0338		Registration Fees	37,050.00	16,991.00	(20,059.00)
9011092	0341		Drug Testing	6,500.00	3,400.00	(3,100.00)
0011071	0343		Legal Services	30,000.00	38,320.00	8,320.00
0011082	0344		Financial Services	5,000.00	1,255.00	(3,745.00)
various	0345		Medical Services	9,000.00	10,095.00	1,095.00
0011086	0346		Architectural/Engineering Services	2,000.00	0.00	(2,000.00)
various	0349		Other Professional Services	74,930.00	101,478.00	26,548.00
various	0352		Other Technical Services	4,500.00	2,485.00	(2,015.00)
various	0411		Water/Sewage	50,000.00	51,349.00	1,349.00
various	0421		Sanitation Service	33,500.00	31,036.00	(2,464.00)
various	0424		Grounds Service	66,450.00	56,465.00	(9,985.00)
various	0425		Pest Control	7,800.00	5,795.00	(2,005.00)
0011100	0432		Technology-Related Repairs & Maintenance	12,500.00	0.00	(12,500.00)
various	0433		Equipment Repairs & Maintenance	37,500.00	26,519.00	(10,981.00)
various	0434		Building Repairs & Maintenance	46,000.00	17,263.00	(28,737.00)
various	0435		Vehicle Repairs & Maintenance	61,000.00	5,438.00	(55,562.00)
various	0442		Equipment & Vehicle Rent	3,600.00	2,427.00	(1,173.00)
various	0444		Copier Rental	14,200.00	15,173.00	973.00
9011092	0521		Pupil Transportation Insurance	60,000.00	48,001.00	(11,999.00)
various	0522		Property Insurance	105,550.00	95,278.00	(10,272.00)
various	0523		Fidelity Bond	4,500.00	4,060.00	(440.00)
various	0524		Fleet Insurance	24,000.00	25,948.00	1,948.00
0011071	0525		General Liability Insurance	26,000.00	30,871.00	4,871.00
0011071	0526		Educators Legal Liability Insurance	15,000.00	22,359.00	7,359.00
0011071	0529		Umbrella Insurance	12,000.00	13,056.00	1,056.00
various	0531		Postage	6,100.00	3,415.00	(2,685.00)
various	0532		Telephone	56,610.00	52,704.00	(3,906.00)
various	0533		On-Line Network	28,110.00	24,872.00	(3,238.00)
9011092	0536		Radio Services	1,500.00	0.00	(1,500.00)
0011029	0539		Other Communications	4,100.00	4,298.00	198.00
various	0542		Newspaper Advertising	5,000.00	1,227.00	(3,773.00)
various	0553		Printing--Publications	4,715.00	0.00	(4,715.00)
various	0580		Travel	13,800.00	13,270.00	(530.00)
various	0610		General Supplies	158,000.00	165,758.00	7,758.00
various	0616		Food Non-Instructional Non-Food Service	5,100.00	1,034.00	(4,066.00)
various	0622		Electricity	580,300.00	547,525.00	(32,775.00)
various	0623		Bottled Gas	15,000.00	14,348.00	(652.00)
various	0626		Gasoline	35,000.00	16,056.00	(18,944.00)
various	0627		Diesel Fuel	369,000.00	299,521.00	(69,479.00)
0011075	0642		Periodicals & Newspapers	250.00	42.00	(208.00)
0501918	0644		Textbooks	2,000.00	4,427.00	2,427.00
various	0646		Tests/Testing Materials	47,260.00	6,000.00	(41,260.00)
various	0650		Supplies-Technology-Related	82,300.00	53,247.00	(29,053.00)
various	0650A		Supplies-Technology-Related	103,500.00	85,845.00	(17,655.00)
various	0651		Supplies-Technology-Related Devices	4,500.00	2,963.00	(1,537.00)
various	0661		Lubricants	15,000.00	14,480.00	(520.00)
various	0662		Tires & Tubes	55,000.00	47,218.00	(7,782.00)
various	0663		Repair Parts	145,000.00	239,762.00	94,762.00
9011096	0669		Other Transportation Maintenance	2,000.00	2,610.00	610.00
various	0679		Student Activities	23,000.00	836.00	(22,164.00)
various	0693		Flooring Supplies	18,500.00	5,191.00	(13,309.00)
various	0694		Equipment Supplies	43,700.00	14,796.00	(28,904.00)
various	0695		Furniture and Fixture Supplies	18,500.00	41,416.00	22,916.00
various	0697		Other Supplies & Materials	93,000.00	233,946.00	140,946.00
various	0731		Machinery	10,000.00	7,475.00	(2,525.00)
various	0810		Dues & Fees	18,000.00	18,835.00	835.00
various	0811		Permits	500.00	35.00	(465.00)
various	0891		Graduation Expenses	18,500.00	13,595.00	(4,905.00)
various	0893		Uniforms	12,000.00	16,090.00	4,090.00
various	0896		Student Wages	18,000.00	28,792.00	10,792.00
various	0899		Other Miscellaneous Expenditures	17,800.00	15,054.00	(2,746.00)

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						(236,383.00)
Revise Contingency due to the amendments above						
0001840	0840		CONTINGENCY	1,837,987.00	3,639,847.00	1,801,860.00
<u>BUILDING FUND</u>						
<u>REVENUES</u>						
Review of Projected Revenues						
320	1510		Interest Income	50,000.00	80,000.00	30,000.00
320	3200		Restricted State Revenue	1,359,435.00	1,554,984.00	195,549.00
						225,549.00
<u>BUILDING FUND</u>						
<u>EXPENSES</u>						
Revise Contingency due to the amendments above						
0003211	0840		CONTINGENCY	1,229,593.00	1,455,142.00	225,549.00
<u>FOOD SERVICE FUND</u>						
<u>REVENUES</u>						
Review of Projected Revenues						
510	1510		Interest Income	12,000.00	23,888.00	11,888.00
510	1611		Lunch - Reimbursable	269,000.00	303,950.00	34,950.00
510	1612		Breakfast - Reimbursable	65,000.00	93,006.00	28,006.00
510	1621		Lunch - Non-Reimbursable	70,000.00	20,174.00	(49,826.00)
510	1622		Breakfast - Non-Reimbursable	5,000.00	1,222.00	(3,778.00)
510	1623		Milk - Non-Reimbursable	6,000.00	0.00	(6,000.00)
510	1624		A-la-carte-Non-Reimbursable	60,000.00	87,778.00	27,778.00
510	1630		Special Functions	25,000.00	39,527.00	14,527.00
510	1990		Miscellaneous Revenue	1,500.00	0.00	(1,500.00)
510	4500		Restricted Fed Thru State	0.00	123,234.00	123,234.00
510	4500	203X	Restricted Fed Thru State-Breakfast Reimbursement	210,000.00	199,680.00	(10,320.00)
510	4500	205X	Restricted Fed Thru State-Lunch Reimbursement	600,000.00	606,520.00	6,520.00
510	4500	208X	Restricted Fed Thru State-Child & Adult Care Program	16,000.00	3,435.00	(12,565.00)
510	4500	209X	Restricted Fed Thru State-Summer Food Program	20,000.00	200,000.00	180,000.00
510	4950	201X	Donated Commodities-Child Nutrition Program	100,000.00	70,000.00	(30,000.00)
						312,914.00
<u>FOOD SERVICE FUND</u>						
<u>EXPENSES</u>						
Payroll Expenses						
0005101	0110		Certified Salary-Base	0.00	16,656.00	16,656.00
0005101	0111		Certified Salary-Extended	0.00	5,852.00	5,852.00
0005101	0112		Certified Salary-Extra Service	0.00	3,826.00	3,826.00
0005101	0130		Classified Salary-Regular	30,620.00	36,487.00	5,867.00
0405101	0130		Classified Salary-Regular	88,890.00	84,016.00	(4,874.00)
0415101	0130		Classified Salary-Regular	84,280.00	82,232.00	(2,048.00)
0435101	0130		Classified Salary-Regular	70,167.00	64,561.00	(5,606.00)
0445101	0130		Classified Salary-Regular	92,222.00	80,353.00	(11,869.00)
0505101	0130		Classified Salary-Regular	99,434.00	89,112.00	(10,322.00)
0405101	0131		Classified Salary-Other	1,500.00	504.00	(996.00)
0415101	0131		Classified Salary-Other	1,500.00	761.00	(739.00)
0435101	0131		Classified Salary-Other	0.00	1,499.00	1,499.00
0445101	0131		Classified Salary-Other	1,500.00	1,976.00	476.00
0505101	0131		Classified Salary-Other	3,000.00	5,121.00	2,121.00
0405101	0140		Classified Salary-Overtime	0.00	429.00	429.00
0415101	0140		Classified Salary-Overtime	0.00	6,968.00	6,968.00
0435101	0140		Classified Salary-Overtime	0.00	194.00	194.00
0445101	0140		Classified Salary-Overtime	0.00	9,365.00	9,365.00
0505101	0140		Classified Salary-Overtime	0.00	1,747.00	1,747.00
0405101	0150		Classified Salary-Substitute	4,000.00	18,576.00	14,576.00

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0415101	0150		Classified Salary-Substitute	4,000.00	1,739.00	(2,261.00)
0435101	0150		Classified Salary-Substitute	0.00	3,800.00	3,800.00
0445101	0150		Classified Salary-Substitute	4,000.00	12,675.00	8,675.00
0505101	0150		Classified Salary-Substitute	8,000.00	13,103.00	5,103.00
Benefit Expenses						
0005101	0221		FICA Employer Contribution	1,898.00	1,581.00	(317.00)
0405101	0221		FICA Employer Contribution	5,511.00	5,375.00	(136.00)
0415101	0221		FICA Employer Contribution	5,226.00	5,459.00	233.00
0435101	0221		FICA Employer Contribution	4,349.00	4,044.00	(305.00)
0445101	0221		FICA Employer Contribution	5,718.00	5,724.00	6.00
0505101	0221		FICA Employer Contribution	6,165.00	6,358.00	193.00
0005101	0222		Medicare Employer Contribution	444.00	759.00	315.00
0405101	0222		Medicare Employer Contribution	1,288.00	1,257.00	(31.00)
0415101	0222		Medicare Employer Contribution	1,222.00	1,276.00	54.00
0435101	0222		Medicare Employer Contribution	1,018.00	946.00	(72.00)
0445101	0222		Medicare Employer Contribution	1,337.00	1,339.00	2.00
0505101	0222		Medicare Employer Contribution	1,441.00	1,487.00	46.00
0005101	0231		KTRS Employer Contribution	0.00	790.00	790.00
0005101	0232		CERS Employer Contribution	8,203.00	9,744.00	1,541.00
0405101	0232		CERS Employer Contribution	23,813.00	27,670.00	3,857.00
0415101	0232		CERS Employer Contribution	22,579.00	24,566.00	1,987.00
0435101	0232		CERS Employer Contribution	18,798.00	18,767.00	(31.00)
0445101	0232		CERS Employer Contribution	24,705.00	27,913.00	3,208.00
0505101	0232		CERS Employer Contribution	26,638.00	28,972.00	2,334.00
0005101	0260		Worker's Compensation Insurance	138.00	277.00	139.00
0405101	0260		Worker's Compensation Insurance	399.00	1,107.00	708.00
0415101	0260		Worker's Compensation Insurance	378.00	1,107.00	729.00
0435101	0260		Worker's Compensation Insurance	316.00	692.00	376.00
0445101	0260		Worker's Compensation Insurance	415.00	1,107.00	692.00
0505101	0260		Worker's Compensation Insurance	446.00	1,107.00	661.00
Other Expenses						
0405101	0583		Hauling of Commodities	900.00	0.00	(900.00)
0415101	0583		Hauling of Commodities	900.00	0.00	(900.00)
0445101	0583		Hauling of Commodities	900.00	0.00	(900.00)
0505101	0583		Hauling of Commodities	900.00	0.00	(900.00)
0405101	0630		Food	220,000.00	229,671.00	9,671.00
0415101	0630		Food	210,000.00	217,700.00	7,700.00
0435101	0630		Food	75,000.00	101,312.00	26,312.00
0445101	0630		Food	190,000.00	222,053.00	32,053.00
0505101	0630		Food	210,000.00	186,662.00	(23,338.00)
0405101	0630N		Food-Nonreimbursable	8,000.00	0.00	(8,000.00)
0415101	0630N		Food-Nonreimbursable	14,000.00	0.00	(14,000.00)
0435101	0630N		Food-Nonreimbursable	8,000.00	0.00	(8,000.00)
0445101	0630N		Food-Nonreimbursable	10,000.00	0.00	(10,000.00)
0505101	0630N		Food-Nonreimbursable	16,000.00	0.00	(16,000.00)
0405101	0697		Other Supplies & Materials	500.00	0.00	(500.00)
0415101	0697		Other Supplies & Materials	500.00	1,110.00	610.00
0435101	0697		Other Supplies & Materials	500.00	0.00	(500.00)
0445101	0697		Other Supplies & Materials	500.00	0.00	(500.00)
0505101	0697		Other Supplies & Materials	500.00	0.00	(500.00)
0005101	0810		Dues & Fees	350.00	0.00	(350.00)
0005101	0893		Uniforms	25.00	0.00	(25.00)
0405101	0893		Uniforms	150.00	0.00	(150.00)
0415101	0893		Uniforms	150.00	0.00	(150.00)
0435101	0893		Uniforms	150.00	0.00	(150.00)
0445101	0893		Uniforms	150.00	0.00	(150.00)
0505101	0893		Uniforms	150.00	0.00	(150.00)
						55,701.00
Revise Contingency due to the amendments above						
0005101	0840		CONTINGENCY	30,579.00	287,792.00	257,213.00