

Shawnee Mission
School District

DISTRICT BUDGET 2024-2025

USD 512

Johnson County

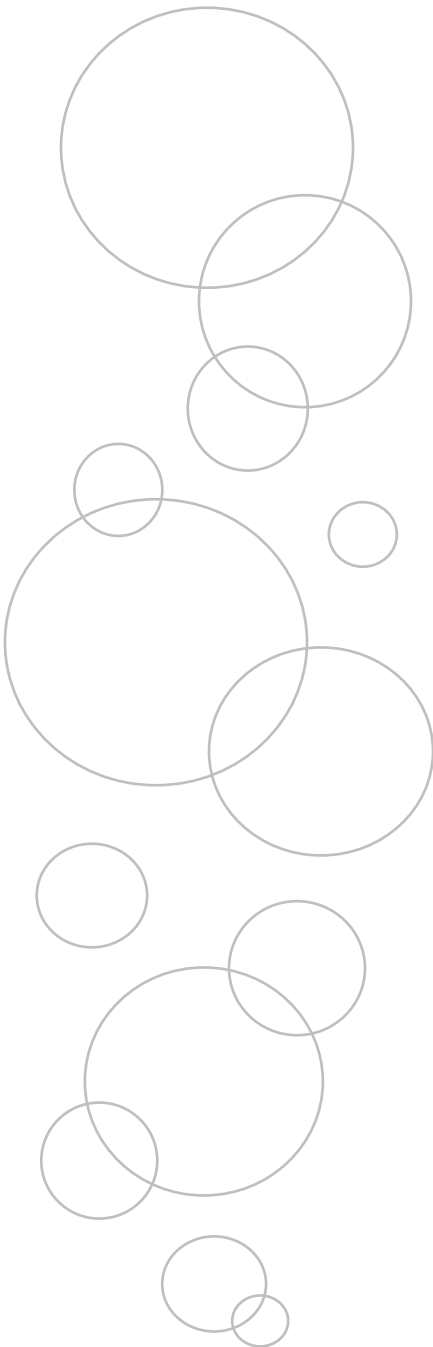


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	Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.
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Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral....	This “Revenue Neutral Tax Rate” form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

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"> • 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.) • 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.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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.

Budget At A Glance

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Page 12	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none"> • 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.) • 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.) • School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

Below are definitions taken from the KSDE [Accounting Handbook](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>

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code**2000 Support Services**

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

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

2110
2111
2112

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

OBJECT DEFINITIONS

EXPENDITURES

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

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

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

Code

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

FUNDS

Description

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

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

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.

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

ACCOUNT GROUPS

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

General Fixed Asset Accounts

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

General Long-Term Debt Account Group

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

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

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



Budget Certificate

2024-2025 School Year

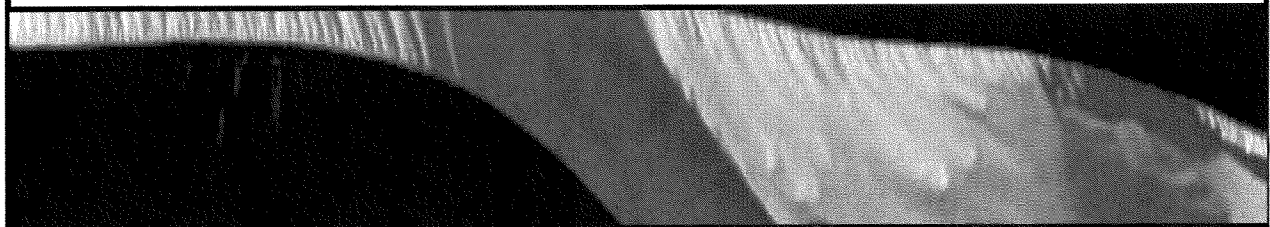
I hereby certify that the budget amounts and expenditures within this document are in compliance with the Kansas Accounting Handbook to the best of my knowledge.

USD# and Name: 512 - Shawnee Mission Pub Sch

Superintendent:

A handwritten signature in black ink, appearing to be "Paul Smith", written over a horizontal line.

Date: August 5, 2024



CERTIFICATE
TO THE CLERK of Johnson County, State of Kansas
We, the undersigned, duly elected, qualified and acting officers of
Unified School District 512

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 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2024-2025 Adopted Budget		3 County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2024 Tax to be Levied	
General ¹	72-5142	06	227,883,563	103,371,852	20.000 ²
Federal Funds	12-1663	07	9,843,298		
Supplemental General (LOB) ³	72-5147	08	76,084,620	75,969,369	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	1,696,196		
Adult Supplemental Education	74-32,261	12	35,390		
At Risk Education Fund	72-5153	13	43,305,653		
Bilingual Education	72-3613	14	4,027,442		
Virtual Education	72-3715	15	95,490		
Capital Outlay	72-53, 113	16	66,934,338	46,739,529	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	255,572		
Food Service	72-5164	24	16,840,756		
Professional Development	72-2552	26	231,243		
Parent Education Program	72-4165	28	803,808		
Summer School	72-3238	29	584,515		
Special Education	72-3422	30	66,843,409		
Cost of Living ⁴	72-5159	33	15,872,428	14,602,988	
Career and Postsecondary Education	72-5162	34	7,555,376		
Gifts and Grants	72-1142	35	1,570,098		
Special Liability Expense Fund	72-1179	42	1,379,349	869,740	
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	31,371,476		
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	37,736,673	43,208,364	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant ⁵	79-2939	66	0	0	
Special Assessment	12-6a10	67	980,000	871,455	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2024-2025 General Fund Expenditures.

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

3. Date election was held to exceed 31% 1/27/2015 authorizing 33.00% expires 9999
Date the Board adopted resolution authorizing 0.00% expires

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 8/3/2006

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

		2024-2025 Adopted Budget			
TABLE OF CONTENTS		Code 01	1	2	3
		Line	Expenditures	2024 Tax to be Levied	County Clerk's Use Certified Mill Rate
K.S.A.					
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	611,930,693	285,633,297	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	

Municipal Accounting Use Only	
Received	
Reviewed by	
Follow-up: Yes	No

Assisted by:

Attest: _____, 2024

Board President

County Clerk

Clerk of the Board

FINAL VALUATION
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund ¹	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
TOTAL	\$0	\$0	\$0	\$0

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

Computation of Delinquency

2022 Delinquent Tax Percentage0.739 %

Rate Used in this Budget for 2024-20253.239 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 1/25/2016 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	1	2	3	4	Fiscal Year 2024-2025					
		Actual 2023 Tax Levy	Less 0.739 Allowance for Delinquency	Less 2023 Tax Received in 2023-24	Less Tax Refunded in 2023-24	5	6	7	8	9	10
						2023 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2024 Tax to be Levied	Estimate of 2024 Taxes (1/1/2025 - 6/30/2025)
Supplemental General	03	70,009,278	517,369	62,890,292	4,893,805	1,707,812	4,927,700	20,533	106,061	75,969,369	66,093,351
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	44,239,622	326,931	39,940,665	2,896,924	1,075,102	3,251,994	13,550	69,994	46,739,529	40,663,390
Special Assessment	25	874,490	6,462	785,521	61,127	21,380	64,458	268	1,387	871,455	758,166
Spec Liability Expense	30	825,032	6,097	741,103	57,669	20,163	81,073	337	1,745	869,740	756,674
Bond and Interest #1	40	40,924,909	302,435	36,828,355	2,797,668	996,451	3,011,493	12,548	64,818	43,208,364	37,591,277
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	12,873,801	95,137	11,564,928	899,931	313,805	747,583	3,116	16,091	14,602,988	12,704,600
TOTAL	80	169,747,132	1,254,431	152,750,864	11,607,124	4,134,713	12,084,301	50,352	260,096	182,261,445	158,567,458

Adult Education Computation	<u>\$5,812,436,449</u> Assessed Valuation	x	<u>0.000</u> Adult Education Mill Levy	=	<u>\$0</u> Taxes to be Levied
Capital Outlay Computation	<u>\$5,842,441,066</u> Assessed Valuation	x	<u>8.000</u> Capital Outlay Mill Levy	=	<u>\$46,739,529</u> Taxes to be Levied
Tax Collection Ratio for 2023	<u>89.987 %</u>				

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7	8	9	10	11	12
		Date of Election	Date of Issue	Date Refunded/Refinanced	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2024	Date Due		Due in 2024-2025		Due July-Dec. 2025	
								Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	2015A - Construction & Refunding 2005B	1/27/2015	6/17/2015		2-5%	118,625,000	27,680,000	10/1 & 4/1	10/1/2024	925,588	0	462,794	1,130,000
	2016B - Construction & Refunding 2007A	1/27/2015	10/13/2016		2-5%	152,385,000	124,010,000	10/1 & 4/1	10/1/2024	4,758,350	5,055,000	2,316,563	8,715,000
	Total						151,690,000			5,683,938	5,055,000	2,779,357	9,845,000
after July 1, 2015 & prior to June 30, 2017													
	Total						0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022	2021A - Construction & Refunding 2012A	1/26/2021	6/3/2021		2-4%	157,705,000	118,025,000	10/1 & 4/1	10/1/2024	3,572,950	8,955,000	1,696,925	4,775,000
	2021B - Refunding 2015A		6/3/2021	6/3/2021	0.2-2.3%	87,525,000	85,770,000	10/1 & 4/1	10/1/2024	1,724,360	880,000	860,959	885,000
	2023A - Construction	1/26/2021	3/7/2023		4-5%	132,110,000	132,110,000	10/1 & 4/1	10/1/2024	5,912,325	3,405,000	2,913,600	6,035,000
	2023B - Refunding 2015A & 2016B	1/26/2021	3/7/2023		4.5-4.6%	5,440,000	5,440,000	10/1 & 4/1	10/1/2024	193,100	2,350,000	69,525	0
	Total						341,345,000			11,402,735	15,590,000	5,541,009	11,695,000
after July 1, 2022													
	Total						0			0	0	0	0
Grand Total							493,035,000			17,086,673	20,645,000	8,320,366	21,540,000

Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

Code 05a

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30	63,768	0	0
1320 Other School District/Govt Sources (in-state)	40	0	0	0
1330 Other School District/Govt Sources	45	0	0	0
1410 Transportation Fees (reimbursement)	47	0	0	
1700 Student Activities (reimbursement)	50	0	0	
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55	0	0	
1980 Reimbursements	60	1,999,049	2,777,623	
1985 State Aid Reimbursements	65	89,884	81,924	
1990 Miscellaneous	67	0	0	
3000 State Sources				
3110 State Foundation Aid	95	168,518,279	182,168,492	197,065,760
3130 Mineral Production Tax	115	0	0	0
3205 Special Education Aid	120	24,543,704	25,337,328	30,817,803
RESOURCES AVAILABLE	170	195,214,684	210,365,367	227,883,563
Total Expenditures & Transfers	175	195,214,684	210,365,367	227,883,563
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

Budget Line 65: Include Psychiatric Residential Treatment Centers (PRTF)/Juvenile Detention Centers (JDC)/Flint Hills Job Corps payments, Teacher Mentoring Program payments, National Board Certified Teacher payments, and Career & Technical Education state aid (for students earning an industry recognized credential in a high-need occupation).

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	79,376,373	82,713,776	87,239,653
120 Non-Certified	215	677,751	650,704	680,677
200 Employee Benefits				
210 Insurance (employee)	220	9,143,872	9,109,546	11,342,329
220 Social Security	225	5,683,455	5,912,015	6,309,277
290 Other	230	142,967	151,335	129,951
300 Purchased Professional & Tech Serv	235	66,836	66,279	300,500
400 Purchased Property Services	237	9,127	5,993	15,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	0	0	0
562 Tuition/Other Out-of-State LEA's	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	342,489	408,257	475,640

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	1,066,431	1,213,927	1,184,597
644 Textbooks	265	685	985	2,750
650 Supplies (technology related)	267	214,144	116,423	240,000
680 Miscellaneous Supplies	270	24,351	21,180	21,200
700 Property (equipment & furnishings)	275	820	898	1,000
800 Other	280	4,999	6,190	12,500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	4,988,127	5,636,265	6,348,084
120 Non-Certified	290	628,602	741,745	774,444
200 Employee Benefits				
210 Insurance (employee)	295	813,694	887,630	1,017,535
220 Social Security	300	405,366	463,368	510,814
290 Other	305	10,913	12,792	6,680
300 Purchased Professional & Tech Serv	310	3,022	2,754	4,830
400 Purchased Property Services	313	0	0	2,000
500 Other Purchased Services	315	7,724	9,233	10,743
600 Supplies	320	55,765	80,031	79,211
700 Property (equipment & furnishings)	325	0	0	0
800 Other	330	50	50	650
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	6,451,808	4,832,657	5,093,127
120 Non-Certified	340	515,882	488,284	542,461
200 Employee Benefits				
210 Insurance (employee)	345	803,168	548,453	589,773
220 Social Security	350	516,550	395,373	400,592
290 Other	355	7,140	5,647	5,238
300 Purchased Professional & Tech Serv	360	23,626	34,823	35,600
400 Purchased Property Services	363	398	0	500
500 Other Purchased Services	365	32,005	29,027	35,625
600 Supplies				
640 Books (not textbooks) & Periodicals	370	239,913	186,313	252,795
650 Technology Supplies	375	84,742	3,293	11,250
680 Miscellaneous Supplies	380	139,413	146,001	159,400
700 Property (equipment & furnishings)	385	0	0	0
800 Other	390	23,918	24,833	25,500
2300 General Administration				
100 Salaries				
110 Certified	395	930,321	1,046,314	924,554
120 Non-Certified	400	345,816	276,560	292,490
200 Employee Benefits				
210 Insurance (employee)	405	53,591	56,446	61,560
220 Social Security	410	87,865	88,229	96,587
290 Other	415	382,473	372,878	388,763
300 Purchased Professional & Tech Serv	420	101,007	105,696	108,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	262	198	850
590 Other	440	18,946	19,609	30,580
600 Supplies	445	25,689	37,090	35,650
700 Property (equipment & furnishings)	450	0	0	0
800 Other	455	25,899	27,879	29,715

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2400 School Administration				
100 Salaries				
110 Certified	460	7,570,766	8,402,718	8,640,795
120 Non-Certified	465	3,550,379	4,006,357	4,464,217
200 Employee Benefits				
210 Insurance (employee)	470	1,382,246	1,480,859	1,644,300
220 Social Security	475	821,915	923,128	937,334
290 Other	480	13,711	21,022	12,257
300 Purchased Professional & Tech Serv	485	0	0	0
400 Purchased Property Services	490	1,113	1,090	2,500
500 Other Purchased Services				
530 Communications (phone, postage, etc.)	495	9,288	8,889	10,977
590 Other	500	15,881	15,666	20,125
600 Supplies	505	220,093	256,440	250,891
700 Property (equipment & furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	507,525	553,014	572,000
120 Non-Certified	735	5,742,234	6,379,715	6,828,179
200 Employee Benefits				
210 Insurance	740	742,014	794,793	848,910
220 Social Security	745	465,711	515,825	539,293
290 Other	750	124,947	127,357	125,852
300 Purchased Professional & Tech Serv	755	27,032	2,156	5,000
400 Purchased Property Services	760	0	0	700
500 Other Purchased Services	765	2,361	7,828	9,400
600 Supplies	770	265,260	372,205	473,237
700 Property (equipment & furnishings)	775	0	0	0
800 Other	780	56,769	56,390	57,435
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	3,042,863	3,728,729	7,352,871
200 Employee Benefits				
210 Insurance (employee)	525	1,293,804	1,250,531	2,172,788
220 Social Security	530	563,669	617,041	852,480
290 Other	535	36,573	37,935	28,221
300 Purchased Professional & Tech Serv	540	1,573,254	2,313,909	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	791	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622	0	0	0
200 Employee Benefits				
210 Insurance (employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Tech Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (equipment & furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	5,800,031	5,560,540	6,301,300
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	392,749	322,635	400,000
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional & Tech Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708	30,798	33,316	36,723
200 Employee Benefits				
210 Insurance	710	4,754	5,008	5,130
220 Social Security	712	2,345	2,543	2,636
290 Other	714	29	31	34
300 Purchased Professional & Tech Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	620	500	1,150
600 Supplies	722	549	214	500
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 Non-Certified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Tech Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (equipment & furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 Transfers				
932 Adult Education	795	0	0	0
934 Adult Supplemental Education	800	0	0	0
936 Bilingual Education	805	596,908	693,473	0
937 Virtual Education	807	0	0	0
938 Capital Outlay	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	0	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	24,639,449	28,803,052	30,817,803
954 Career & Postsecondary Education	850	0	0	0
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials				
Revolving Fund	889	0	0	0
976 Preschool-Aged At-Risk	891	0	0	0
978 At-Risk Education Fund	893	21,239,049	26,132,688	28,637,850
TOTAL EXPENDITURES*	~~~	195,214,684	210,365,367	227,883,563

*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-359,908	-786,352	-1,527,780
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	3,105,000	2,510,000	3,778,135
4593 Title II	15	559,000	610,000	612,345
4602 Title IV Part A	22	41,946	254,000	222,762
4604 Title IV Part B	27	0	0	0
4601 Title III (English Language Acquisition)	60	0	0	0
4595 ESSER I (CARES Act)	67	4,369	0	0
4605 ESSER II (CRRSA)	68	1,022,463	0	0
4606 ESSER III (ARP)	70	7,794,000	9,667,000	6,422,874
4599 Other	75	375,701	224,499	334,962
RESOURCES AVAILABLE	170	12,542,571	12,479,147	9,843,298
TOTAL EXPENDITURES	175	13,328,923	14,006,927	9,843,298
UNENCUMBERED CASH BALANCE JUNE 30	190	-786,352	-1,527,780	0

Budget Line 10: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 15: 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 22 and 27: Historically Title IV included Part A and Part B. Beginning with 2024-2025 Budget, please separate all three columns accordingly if applicable to your district.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	7,037,555	7,691,036	5,620,453
120 NonCertified	215	448,984	418,392	592,905
200 Employee Benefits				
210 Insurance (Employee)	220	494,556	453,533	316,977
220 Social Security	225	392,753	448,295	457,175
290 Other	230	7,196	10,349	5,970
300 Purchased Professional & Technical Serv	235	56,810	23,806	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	61,410	0
590 Other	255	118,054	79,569	91,545
600 Supplies				
610 General Supplemental (Teaching)	260	549,446	1,102,361	81,470
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	280,095	980,388	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	736,961	182,494	337,115
120 NonCertified	290	13,731	16,769	14,358
200 Employee Benefits				
210 Insurance (Employee)	295	96,605	22,409	53,784
220 Social Security	300	56,396	14,525	24,793
290 Other	305	693	178	324
300 Purchased Professional & Technical Serv	310	304,926	188,852	33,334
400 Purchased Property Services	313	5,088	7,266	0
500 Other Purchased Services	315	85,434	131,973	103,400
600 Supplies	320	134,111	73,437	142,455
700 Property (Equipment & Furnishings)	325	16,140	0	10,000
800 Other	330	0	0	26,722
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,770,128	1,286,357	809,577
120 NonCertified	340	30,468	33,577	31,289
200 Employee Benefits				
210 Insurance (Employee)	345	177,279	126,223	66,678
220 Social Security	350	125,846	100,822	54,989
290 Other	355	8,203	1,456	719
300 Purchased Professional & Technical Serv	360	90,800	84,555	257,445
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	17,079	74,847	191,775
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	53,622	59,594	71,942
680 Miscellaneous Supplies	380	52,427	49,158	195,504
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	67,858
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	30,410	46,011	31,289
200 Employee Benefits				
210 Insurance (Employee)	405	4,752	6,048	5,130
220 Social Security	410	1,882	3,098	2,237
290 Other	415	23	38	29
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	0	70,729	0
120 NonCertified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	8,064	0
220 Social Security	475	0	5,383	0
290 Other	480	0	66	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 NonCertified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	0
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	130,470	137,057	137,057
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	0	6,802	7,000
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4500 New Building Acquisition & Construction	865	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	870	0	0	0
200 Fringe Benefits				
210 Insurance	875	0	0	0
220 Social Security	880	0	0	0
290 Other	885	0	0	0
400 Outside Contractors	890	0	0	0
4900 Other	900	0	0	0
TOTAL EXPENDITURES*	~~~	13,328,923	14,006,927	9,843,298

*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	7,969,206	4,773,410	5,043,949
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	10	950,893		
2022 \$	15	53,814,551	976,480	
2023 \$	20		62,890,292	1,707,812
1140 Delinquent Tax	25	0	367,944	258,814
1410 Transportation Fees	47	0	0	
1980 Reimbursements	60	0	0	
1990 Miscellaneous	65	0	0	0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	5,451,900	5,126,249	4,927,700
2450 Recreational Vehicle Tax	75	22,051	20,769	20,533
2460 Commercial Vehicle Tax	77	122,967	105,047	106,061
2800 In Lieu of Taxes IRBs/Rental Excise	85	162,576	330,886	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	0	0	0
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	68,494,144	74,591,077	12,064,869
TOTAL EXPENDITURES & TRANSFERS	175	63,720,734	69,547,128	76,084,620
TAX REQUIRED (175 minus 170)	195			64,019,751
PERCENT OF COLLECTION	196			87.000 %
TOTAL 2024 TAX REQUIRED (195÷196)	197			73,585,921
Delinquent Tax	200			2,383,448
AMOUNT OF 2024 TAX TO BE LEVIED (Line 197 + Line 200)	205			75,969,369
UNENCUMBERED CASH BALANCE JUNE 30	207	4,773,410	5,043,949	~~~~~

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

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	3,080,839
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	76,970	77,364	93,748
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
590 Other	255	584,298	980,088	1,091,082
600 Supplies				
610 General Supplemental (Teaching)	260	72,259	61,536	0
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	334,567	241,387	314,708
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 Non-Certified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	5,828	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	17,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	2,000	3,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	16,618	25,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (telephone, postage, etc.)	435	0	0	0
590 Other	440	2,448	2,203	2,500
600 Supplies	445	2,636	5,624	5,500
700 Property (Equipment & Furnishings)	450	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 Non-Certified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	132,806	131,357	154,000
120 NonCertified	735	10,620	4,899	25,000
200 Employee Benefits				
210 Insurance	740	0	0	0
220 Social Security	745	804	365	12,240
290 Other	750	10	4	160
300 Purchased Professional & Technical Serv	755	452,258	403,691	526,452
400 Purchased Property Services	760	613,582	650,575	596,000
500 Other Purchased Services	765	1,919,020	219,352	236,308
600 Supplies	770	202,202	231,470	326,297
700 Property (Equipment & Furnishings)	775	0	0	0
800 Other	780	8,294	1,045	2,000
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	1,817	2,125	16,000
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	141	210	1,224
290 Other	535	489	421	16
300 Purchased Professional & Technical Serv	540	389,450	419,331	740,825
400 Purchased Property Services				
411 Water/Sewer	545	347,699	394,748	366,900
420 Cleaning	550	271,444	314,513	334,000
430 Repairs & Maintenance	555	177,166	119,020	155,000
440 Rentals	560	0	0	0
460 Repair of Buildings	565	98,555	194,460	145,000
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	1,762,510	2,070,468
590 Other	580	1,989	628	2,700
600 Supplies				
610 General Supplies	585	1,440,230	1,284,569	1,369,000
620 Energy				
621 Heating	590	836,585	663,859	880,990
622 Electricity	595	6,787,658	6,177,363	7,015,545
626 Motor Fuel (not school bus)	600	214,049	196,665	175,000
629 Other	605	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	610	6,986	9,558	10,000
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased Professional & Technical Serv	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not school bus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (Equipment & Furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	0	0	0
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	0	0	0
730 Equipment (including buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	712	0	0	0
290 Other	714	0	0	0
300 Purchased Professional & Technical Serv	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 NonCertified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional & Technical Serv	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	2,164,264	2,544,000	4,027,442
937 Virtual Education	810	92,028	97,042	95,490
940 Driver Training	815	0	0	0
943 Extraordinary School Program	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	186,514	198,101	211,243
948 Parent Education Program	835	223,365	218,702	353,864
949 Summer School	837	0	0	0
950 Special Education	840	26,368,997	29,588,048	23,984,651
954 Career and Postsecondary Education	850	6,588,109	6,835,872	7,373,719
960 Special Reserve	853	1,237,823	1,234,681	1,128,500
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	4,700,000	6,000,000	3,000,000
976 Preschool-Aged At-Risk	885	730,980	1,160,362	1,447,406
978 At-Risk Education Fund	890	6,435,794	7,100,762	14,667,803
TOTAL EXPENDITURES & TRANSFERS*	~~~	63,720,734	69,547,128	76,084,620

*Goes to Budget Line 175.

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	367,547	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt	25	0	0	0
Sources (in-state)		0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	236,687	235,107	248,790
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	730,980	1,160,362	1,447,406
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	1,335,214	1,395,469	1,696,196
TOTAL EXPENDITURES & TRANSFERS	175	1,335,214	1,395,469	1,696,196
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	826,178	883,921	954,345
120 NonCertified	215	233,384	239,997	344,649
200 Employee Benefits				
210 Insurance (Employee)	220	165,162	158,012	264,570
220 Social Security	225	78,552	83,223	92,878
290 Other	230	1,270	2,344	1,215
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	1,097	1,315	1,250
120 NonCertified	335	65	0	250
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	5	0	38
290 Other	350	0	0	1
300 Purchased Professional & Technical Serv	355	278	0	5,000
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	2,817	4,294	5,500
600 Supplies				
640 Books (not textbooks) & Periodicals	365	2,301	278	500
650 Technology Supplies	370	149	89	1,000
680 Miscellaneous Supplies	375	23,956	21,996	25,000
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	1,335,214	1,395,469	1,696,196

*Goes to Budget Line 175.

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	35,421	35,421	35,390
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25	0	0	0
1990 Miscellaneous	35	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	35,421	35,421	35,390
TOTAL EXPENDITURES & TRANSFERS	175	0	31	35,390
UNENCUMBERED CASH BALANCE JUNE 30	190	35,421	35,390	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition	240	0	0	0
590 Other	245	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	250	0	0	0
640 Books (not textbooks) & Periodicals	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	425	0	0	0
120 NonCertified	430	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	435	0	0	0
220 Social Security	440	0	0	0
290 Other	445	0	0	0
300 Purchased Professional & Technical Serv	450	0	0	0
500 Other Purchased Services	455	0	0	0
600 Supplies	460	0	0	0
700 Property (Equipment & Furnishings)	465	0	0	0
800 Other	470	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	475	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	480	0	0	0
220 Social Security	485	0	0	0
290 Other	490	0	0	0
300 Purchased Professional & Technical Serv	495	0	0	0
400 Purchased Property Services	500	0	0	0
500 Other Purchased Services	505	0	0	0
600 Supplies				
610 General Supplies	510	0	31	35,390
620 Energy				
621 Heating	515	0	0	0
622 Electricity	520	0	0	0
626 Motor Fuel (not school bus)	525	0	0	0
629 Other	530	0	0	0
680 Miscellaneous Supplies	535	0	0	0
700 Property (Equipment & Furnishings)	540	0	0	0
800 Other	545	0	0	0
TOTAL EXPENDITURES*	~~~	0	31	35,390

*Goes to Budget Line 175.

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	248,655	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	0	0
5000 OTHER				
5206 Transfer From General	135	21,239,049	26,132,688	28,637,850
5208 Transfer From Supplemental General	140	6,435,794	7,100,762	14,667,803
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	27,674,843	33,482,105	43,305,653
TOTAL EXPENDITURES & TRANSFERS	175	27,426,188	33,482,105	43,305,653
UNENCUMBERED CASH BALANCE JUNE 30	190	248,655	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	16,955,025	18,728,498	20,069,239
120 NonCertified	215	1,314,604	1,538,206	2,016,613
200 Employee Benefits				
210 Insurance (Employee)	220	2,735,744	2,953,780	2,968,900
220 Social Security	225	1,381,736	1,534,582	1,653,955
290 Other	230	20,396	22,451	21,623
300 Purchased Professional & Technical Serv	235	106	0	2,500
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	15,589	15,501	2,050
600 Supplies				
610 General Supplemental (Teaching)	255	262,590	66,864	537,725
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	535,670	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	1,990,290	2,114,837	2,727,133
120 NonCertified	285	144,826	178,166	412,889
200 Employee Benefits				
210 Insurance (Employee)	290	342,950	456,929	537,564
220 Social Security	295	239,803	288,177	303,162
290 Other	300	2,941	3,535	3,964
300 Purchased Professional & Technical Serv	305	174,561	137,747	204,500
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	3,979	4,505	2,000
600 Supplies	315	57,658	110,050	56,850
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	225	485	500
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	51,000	2,587,079	3,544,121
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	3,682	313,667	433,428
220 Social Security	345	3,985	186,921	253,405
290 Other	350	49	2,292	3,314
300 Purchased Professional & Technical Serv	355	157	481	950
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	300	0	4,000
600 Supplies				
640 Books (not textbooks) & Periodicals	365	937	0	775
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	1,748	325	1,150
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	831,807	631,855	941,928
120 NonCertified	395	51,558	53,957	26,296
200 Employee Benefits				
210 Insurance (Employee)	400	88,738	78,710	122,232
220 Social Security	405	67,615	50,230	69,228
290 Other	410	831	615	905
300 Purchased Professional & Technical Serv	415	0	0	0
500 Other Purchased Services	420	709	301	550
600 Supplies	425	2,552	1,532	1,800
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional & Technical Serv	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0

AT-RISK EDUCATION FUND	Code 13 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	187,255	212,773	0
200 Employee Benefits				
210 Insurance (Employee)	445	25,157	34,968	0
220 Social Security	450	13,959	15,872	0
290 Other	455	175	196	0
300 Purchased Professional & Technical Serv	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	10,624	6,845	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0		0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	193	0	0
622 Electricity	505	105,759	107,058	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
626 Motor Fuel	590	0	0	0
800 Other	533	334,375	506,445	632,120
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	5,748,284
TOTAL EXPENDITURES*	~~~	27,426,188	33,482,105	43,305,653

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 14 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
BILINGUAL EDUCATION				
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35	0	0	0
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	596,908	693,473	0
5208 Transfer From Supplemental General	50	2,164,264	2,544,000	4,027,442
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	2,761,172	3,237,473	4,027,442
TOTAL EXPENDITURES & TRANSFERS	175	2,761,172	3,237,473	4,027,442
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

		12 mo.	12 mo.	12 mo.
	Code 14 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
BILINGUAL EDUCATION				
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,704,450	2,200,144	2,775,660
120 NonCertified	215	397,236	320,440	349,486
200 Employee Benefits				
210 Insurance (Employee)	220	356,296	364,512	472,748
220 Social Security	225	156,299	187,638	223,022
290 Other	230	5,004	4,396	7,916
300 Purchased Professional & Technical Serv	235	21,584	19,002	22,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
564 Payment to Bilingual Education Coop	250	0	0	0
590 Other	255	840	858	3,000
600 Supplies				
610 General Supplemental (Teaching)	260	5,457	13,910	20,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	5,000	5,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	88,309	94,992	103,514
200 Employee Benefits				
210 Insurance (Employee)	295	19,008	19,332	20,598

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
220 Social Security	300	6,608	7,161	7,401
290 Other	305	81	88	97
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	17,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	540	0	0	0
120 NonCertified	545	0	0	0
200 Employee Benefits				
210 Insurance	550	0	0	0
220 Social Security	555	0	0	0
290 Other	560	0	0	0
300 Purchased Professional & Technical Serv	565	0	0	0
400 Purchased Property Services	570	0	0	0
500 Other Purchased Services	575	0	0	0
600 Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445	0	0	0

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450	0	0	0
220 Social Security	455	0	0	0
290 Other	460	0	0	0
300 Purchased Professional & Technical Serv	465	0	0	0
400 Purchased Property Services				
411 Water/Sewer	470	0	0	0
420 Cleaning	475	0	0	0
430 Repairs & Maintenance	480	0	0	0
440 Rentals	485	0	0	0
490 Other	490	0	0	0
500 Other Purchased Services	495	0	0	0
600 Supplies				
610 General Supplies	500	0	0	0
620 Energy				
621 Heating	505	0	0	0
622 Electricity	510	0	0	0
626 Motor Fuel (not school bus)	515	0	0	0
629 Other	520	0	0	0
680 Miscellaneous Supplies	525	0	0	0
700 Property (Equipment & Furnishings)	530	0	0	0
800 Other	535	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	536	0	0	0
200 Employee Benefits	537	0	0	0
800 Other	538	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional & Technical Serv	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES*	~~~	2,761,172	3,237,473	4,027,442

*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	92,028	97,042	95,490
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	92,028	97,042	95,490
TOTAL EXPENDITURES & TRANSFERS	175	92,028	97,042	95,490
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	12,734	13,546	12,007
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	1,963
220 Social Security	225	975	1,033	859
290 Other	230	12	13	11
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Virtual Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	63,914	68,377	65,490
120 NonCertified	285	0	0	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	9,504	8,856	10,416
220 Social Security	295	4,830	5,154	4,683
290 Other	300	59	63	61
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	0	0	0
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	0
220 Social Security	460	0	0	0
290 Other	465	0	0	0
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 NonCertified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not school bus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	92,028	97,042	95,490

*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	14,024,522	17,112,930	26,396,761	26,396,761
Cancellation of Prior Year Encumbrances	03	0	0		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	601,390			
2022 \$	10	36,384,195	660,284		
2023 \$	15		39,940,665	1,075,102	1,075,102
2024 \$	20			40,663,390	46,739,529
1140 Delinquent Tax	25	0	232,142	163,547	245,198
1510 Interest on Idle Funds	30	151,873	673,070	150,000	150,000
July - December Estimate	35				150,000
1900 Other Revenue From Local Source	40	3,971,709	2,311,498	150,000	150,000
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,049,031	3,131,740	3,251,994	3,251,994
July - December Estimate	60				1,625,997
2450 Recreational Vehicle Tax	65	12,320	12,660	13,550	13,550
July - December Estimate	66				6,775
2460 Commercial Vehicle Tax	67	70,007	67,947	69,994	69,994
July - December Estimate	68				34,997
2600 Other County Revenue	70	89,064	164,657	0	0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80	0	0	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	0	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	0	0	0	0
July - December Estimate	95				0
4590 Other Federal Aid	97	0	0	0	0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	58,354,111	64,307,593	71,934,338	79,909,897
TOTAL EXPENDITURES & TRANSFERS	175	41,241,181	37,910,832	66,934,338	66,934,338
July - December Estimate	180	~~~~~	~~~~~	~~~~~	12,975,559
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	79,909,897
UNENCUMBERED CASH BALANCE JUNE 30	190	17,112,930	26,396,761	5,000,000	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	450,072	489,023	783,100
650 Supplies - Technology Software	207	106,449	2,496,272	547,200
700 Property (Equipment & Furnishings)	210	8,454,244	6,438,371	3,255,800
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	0	0	0
700 Property (Equipment & Furnishings)	215	36,120	57,479	32,100
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	151,677	246,712	245,000
700 Property (Equipment & Furnishings)	220	537,277	9,789	40,000
2300 General Administration				
650 Supplies - Technology Software	223	0	0	0
700 Property (Equipment & Furnishings)	225	0	12,645	10,000
2400 School Administration				
650 Supplies - Technology Software	227	0	0	0
700 Property (Equipment & Furnishings)	230	0	0	0
2500 Central Services				
100 Salaries				
120 NonCertified	236	102,507	139,169	138,394
200 Employee Benefits				
210 Insurance (Employee)	237	18,708	19,788	19,920
220 Social Security	238	7,523	10,422	9,895
290 Other	239	92	128	129
650 Supplies - Technology Software	233	333,252	1,200,308	2,035,759
700 Property (Equipment & Furnishings)	235	2,829,578	111,502	94,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	8,029,163	8,278,053	9,349,597
200 Employee Benefits				
210 Insurance (Employee)	315	456,123	444,234	627,780
220 Social Security	320	267,554	287,230	329,121
290 Other	325	19,832	20,619	10,622
300 Purchased Professional & Technical Serv	330	0	0	0
400 Purchased Property Services				
420 Cleaning	335	0	0	0
430 Repairs & Maintenance	340	0	667	0
440 Rentals	345	100,252	736,611	850,000
460 Repair of Buildings	350	0	4,328,335	5,000,000
490 Other	355	704,223	134,226	500,000
500 Other Purchased Services	360	0	293,972	350,000
600 Supplies				
610 General Supplies	363	0	1,005,176	1,004,000
650 Supplies - Technology Software	365	0	25,000	50,000
700 Property (Equipment & Furnishings)	240	0	694,173	763,000
2700 Transportation				
650 Supplies - Technology Software	370	0	0	0
700 Property (Equipment & Buses)	243	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375	0	0	0
200 Employee Benefits				
210 Insurance	380	0	0	0
220 Social Security	385	0	0	0
290 Other	390	0	0	0
300 Purchased Professional & Technical Serv	395	0	0	0
400 Purchased Property Services	400	0	0	0
500 Other Purchased Services	405	0	0	0
600 Supplies	410	0	0	0
650 Supplies - Technology Software	415	0	0	0
700 Property (Equipment & Furnishings)	420	0	0	0

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	425	0	0	0
2900 Other Support Services				
650 Supplies - Technology Software	430	0	0	0
700 Property (Equipment & Furnishings)	250	0	0	0
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255	0	0	0
4200 Land Improvement	260	0	0	0
4300 Architectural & Engineering Services	265	0	0	0
4500 New Building Acquisition & Construction	275	0	0	0
4600 Site Improvement	280	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	0	0	0
200 Fringe Benefits				
210 Insurance	287	0	0	0
220 Social Security	288	0	0	0
290 Other	289	0	0	0
400 Outside Contractors	290	11,589,176	3,383,569	4,755,000
4900 Other	291	0	0	29,086,562
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	0	0	0
890 Commission & Postage	300	0	0	0
831 Principal	305	7,047,359	7,047,359	7,047,359
TOTAL EXPENDITURES*	---	41,241,181	37,910,832	66,934,338

*Goes to Budget Line 175.

DECLINING ENROLLMENT FUND	Code 19 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	463,331	453,331	454,108
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	05	0		
2022 \$	10	0		
1140 Delinquent Tax	25	-10,000	777	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	0	0	
2450 Recreational Vehicle Tax	55	0	0	
2460 Commercial Vehicle Tax	57	0	0	
2800 In Lieu of Taxes IRBs/Rental Excise	60	0	0	
RESOURCES AVAILABLE	70	453,331	454,108	
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	453,331	454,108	0
	195	TAX REQUIRED (line 175-line 70)		~~~~~
	200	Delinquent Tax		~~~~~
	205	Amount of 2024 Tax to be Levied		~~~~~

Note: KSA 72-5160 removes authority to levy taxes effective July 1, 2018.

		12 mo.	12 mo.	12 mo.
EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	725,214	725,764	731,731
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05	177,107	209,343	180,000
1510 Interest on Idle Funds	10	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	0	0	0
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	~~~~~
RESOURCES AVAILABLE	170	902,321	935,107	911,731
TOTAL EXPENDITURES & TRANSFERS	175	176,557	203,376	255,572
UNENCUMBERED CASH BALANCE JUNE 30	190	725,764	731,731	656,159

		12 mo.	12 mo.	12 mo.
EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	72,443	103,902	130,000
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	5,505	7,907	9,945
290 Other	230	67	451	130
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/LEA's Out of State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	260	79	0	1,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	77,125	70,000	85,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Supplies (Technology Related)	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	19,856	19,642	28,930
120 NonCertified	455	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	460	0	0	0
220 Social Security	465	1,464	1,456	560
290 Other	470	18	18	7
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	0	0	0
600 Supplies	485	0	0	0
700 Property (Equipment & Furnishings)	490	0	0	0
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	595	0	0	0
120 NonCertified	600	0	0	0
200 Employee Benefits				
210 Insurance	605	0	0	0
220 Social Security	610	0	0	0
290 Other	615	0	0	0
300 Purchased Professional & Technical Serv	620	0	0	0
400 Purchased Property Services	625	0	0	0
500 Other Purchased Services	630	0	0	0
600 Supplies	635	0	0	0
700 Property (Equipment & Furnishings)	640	0	0	0
800 Other	645	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	0

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Serv				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0
440 Rentals	540	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	0	0	0
626 Motor Fuel (not school bus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	176,557	203,376	255,572

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code	2022-2023	2023-2024	2024-2025
FOOD SERVICE	24	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	7,111,372	8,774,542	8,575,570
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	226,454	540,417	250,000
1600 Food Service				
1611 Student Sales (Lunch)	15	3,705,964	3,753,856	4,049,868
1612 Student Sales (Breakfast)	25	244,862	238,147	252,816
1613 Student Sales (Spec Milk)	35	0	0	0
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	1,039,568	1,028,231	1,102,313
1990 Miscellaneous	55	5,727	61,788	0
3000 STATE SOURCES				
3203 School Food Assistance	65	128,797	131,127	105,066
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	8,234,311	7,583,390	8,061,479
4590 Other Federal Aid	80	693,719	701,543	0
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	~~~~~
RESOURCES AVAILABLE	170	21,390,774	22,813,041	22,397,112
TOTAL EXPENDITURES & TRANSFERS	175	12,616,232	14,237,471	16,840,756
UNENCUMBERED CASH BALANCE JUNE 30	190	8,774,542	8,575,570	5,556,356

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

		12 mo.	12 mo.	12 mo.
	Code	2022-2023	2023-2024	2024-2025
FOOD SERVICE	24	Actual	Actual	Budget
	Line	(1)	(2)	(3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	215	0	0	0
220 Social Security	220	0	0	0
290 Other	225	0	0	0
400 Purchased Property Services				
411 Water/Sewer	230	0	0	0
490 Other	235	0	0	0
500 Other Purchased Services	240	0	0	0
600 Supplies				
610 General Supplies	245	0	0	0
620 Energy				
621 Heating	250	0	0	0
622 Electricity	255	527,463	650,000	650,000
626 Motor Fuel (not school bus)	260	0	0	0
629 Other	265	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	280	0	0	0
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	3,259,391	3,789,793	4,431,902
200 Employee Benefits				
210 Insurance	295	1,107,874	1,114,589	1,410,329
220 Social Security	300	238,595	281,271	316,881
290 Other	305	2,924	3,450	4,144
500 Other Purchased Services				
520 Insurance	310	0	0	0
570 Food Service Management	315	0	0	0
590 Other Purchased Services	320	30,270	84,834	33,000
600 Supplies				
630 Food & Milk	325	7,184,735	7,757,335	9,700,000
680 Miscellaneous Supplies	330	113,680	87,314	161,500
700 Property (Equipment & Furnishings)	335	129,513	448,409	110,000
800 Other	340	21,787	20,476	23,000
TOTAL EXPENDITURES*	~~~	12,616,232	14,237,471	16,840,756

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	0	0	0
3000 STATE SOURCES				
3204 Professional Development Aid	25	17,381	20,799	20,000
4000 FEDERAL SOURCES				
4500 Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	186,514	198,101	211,243
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
RESOURCES AVAILABLE	170	203,895	218,900	231,243

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	156,440	142,025	136,200
120 NonCertified	215	0	6,885	5,500
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	9,692	11,320	9,716
290 Other	230	118	140	127
300 Purchased Professional & Technical Serv	235	0	2,028	10,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services	240	18,210	41,835	33,700
600 Supplies				
640 Books (not textbooks) & Periodicals	245	0	0	0
650 Technology Supplies	250	6,666	8,000	15,000
680 Miscellaneous Supplies	255	12,769	6,667	21,000
700 Property (Equipment & Furnishings)	260	0	0	0
800 Other	265	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	270	0	0	0
120 NonCertified	275	0	0	0
200 Employee Benefits				
210 Insurance	280	0	0	0
220 Social Security	285	0	0	0
290 Other	290	0	0	0
300 Purchased Professional & Technical Serv	295	0	0	0
400 Purchased Property Services	300	0	0	0
500 Other Purchased Services	305	0	0	0
600 Supplies	310	0	0	0
700 Property (Equipment & Furnishings)	315	0	0	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	320	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	327	0	0	0
120 NonCertified	330	0	0	0
200 Employee Benefits				
210 Insurance	335	0	0	0
220 Social Security	340	0	0	0
290 Other	345	0	0	0
300 Purchased Professional & Technical Serv	350	0	0	0
400 Purchased Property Services	355	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
TOTAL EXPENDITURES	175	203,895	218,900	231,243
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

		12 mo.	12 mo.	12 mo.
PARENT EDUCATION PROGRAM	Code 28 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source	25	21,741	9,610	0
3000 STATE SOURCES				
3216 Parent Education Aid	35	380,550	440,334	449,944
4000 FEDERAL SOURCES				
4500 Aid	45	0	0	0
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	223,365	218,702	353,864
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
RESOURCES AVAILABLE	170	625,656	668,646	803,808
TOTAL EXPENDITURES & TRANSFERS	175	625,656	668,646	803,808
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

		12 mo.	12 mo.	12 mo.
PARENT EDUCATION PROGRAM	Code 28 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	0	0	0
120 NonCertified	215	366,346	376,961	477,440
200 Employee Benefits				
210 Insurance (Employee)	220	26,752	22,303	44,265
220 Social Security	225	25,348	27,596	33,887
290 Other	230	309	338	443
300 Purchased Professional & Technical Serv	235	123,000	123,000	123,000
400 Purchased Property Services	237	0	0	0
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	8,230	5,935	9,500
600 Supplies				
640 Books (not textbooks) & Periodicals	255	0	0	0
650 Technology Supplies	260	0	0	0
680 Miscellaneous Supplies	265	3,432	7,473	4,000
700 Property (Equipment & Furnishings)	270	0	169	1,000
800 Other	275	9,236	8,845	3,500
2200 Instr Support Staff				
100 Salaries				
110 Certified	280	23,685	24,788	25,344
120 NonCertified	285	23,164	49,617	53,891
200 Employee Benefits				
210 Insurance (Employee)	290	6,178	11,095	11,799
220 Social Security	295	3,462	5,559	5,665

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
290 Other	300	126	151	74
300 Purchased Professional & Technical Serv	305	1,575	760	2,000
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	4,813	4,056	8,000
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	330	0	0	0
120 Non-Certified	335	0	0	0
200 Employee Benefits				
210 Insurance	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	360	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies	370	0	0	0
700 Property (Equipment & Furnishings)	375	0	0	0
800 Other	380	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional & Technical Serv	415	0	0	0
400 Purchased Property Services	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
TOTAL EXPENDITURES*	~~~	625,656	668,646	803,808

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
SUMMER SCHOOL	Code 29 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	571,004	479,738	485,100
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	304,592	345,194	320,000
1316 Individuals (Out-of-District)	10	0	0	0
1320 Other School District in State	15	0	0	0
1510 Interest on Idle Funds	20	0	0	0
1990 Miscellaneous	25	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30	0	0	0
4599 Summer School Aid	35	0	0	0
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~
RESOURCES AVAILABLE	170	875,596	824,932	805,100
TOTAL EXPENDITURES & TRANSFERS	175	395,858	339,832	584,515
UNENCUMBERED CASH BALANCE JUNE 30	190	479,738	485,100	220,585

		12 mo.	12 mo.	12 mo.
SUMMER SCHOOL	Code 29 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	178,065	151,084	344,000
120 NonCertified	215	60,493	66,045	80,000
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	18,166	16,496	13,770
290 Other	230	346	440	180
300 Purchased Professional & Technical Serv	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0
590 Other	255	1,231	1,438	3,500
600 Supplies				
610 General Supplemental (Teaching)	260	21,580	12,042	34,400
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional & Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	23	0	50
600 Supplies	320	1,215	2,115	4,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	60,961	49,337	63,288
120 NonCertified	465	38,878	22,644	27,025
200 Employee Benefits				
210 Insurance (Employee)	470	7,524	4,824	5,130
220 Social Security	475	7,259	5,214	6,783
290 Other	480	89	64	89
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Serv	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	28	46	300
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	2,000
440 Rentals	560	0	0	0
460 Repair of Building	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not school bus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	625	0	0	0
120 NonCertified	630	0	0	0
200 Employee Benefits				
210 Insurance	635	0	0	0
220 Social Security	640	0	0	0
290 Other	645	0	0	0
300 Purchased Professional & Technical Serv	650	0	0	0
400 Purchased Property Services	655	0	0	0
500 Other Purchased Services	660	0	0	0
600 Supplies	665	0	8,043	0
700 Property (Equipment & Furnishings)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	690	0	0	0
120 NonCertified	695	0	0	0
200 Employee Benefits				
210 Insurance	700	0	0	0
220 Social Security	705	0	0	0
290 Other	710	0	0	0
300 Purchased Professional & Technical Serv	715	0	0	0
400 Purchased Property Services	720	0	0	0
500 Other Purchased Services	725	0	0	0
600 Supplies	730	0	0	0
700 Property (Equipment & Furnishings)	735	0	0	0
800 Other	740	0	0	0
3300 Community Services Operations	680	0	0	0
TOTAL EXPENDITURES*	~~~	395,858	339,832	584,515

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
SPECIAL EDUCATION	Code 30 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	22,995,725	29,975,286	41,559,701
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	2,915,944	4,341,367	2,000,000
1900 Other Revenue From Local Source	15	0	0	2,831,521
1980 Reimbursements	20	3,772	21,873	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	0	0	0
4560 Aid Regular*	55	4,608,000	4,378,532	6,539,530
4570 Medicaid	60	1,876,344	1,880,037	1,849,000
4590 Other Reserve Grants in Aid	65	227,822	199,422	232,044
4595 ESSER I	67	0	0	0
4605 ESSER II	68	228,462	0	0
5000 OTHER				
5206 Transfer From General	75	24,639,449	28,803,052	30,817,803
5208 Transfer From Supplemental General	80	26,368,997	29,588,048	23,984,651
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
RESOURCES AVAILABLE	170	83,864,515	99,187,617	109,814,250
TOTAL EXPENDITURES & TRANSFERS	175	53,889,229	57,627,916	66,843,409
UNENCUMBERED CASH BALANCE JUNE 30	190	29,975,286	41,559,701	42,970,841

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

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	21,768,511	22,132,025	24,847,230
120 NonCertified	215	6,632,555	7,860,188	11,242,140
200 Employee Benefits				
210 Insurance (Employee)	220	4,766,766	4,790,438	6,638,068
220 Social Security	225	2,032,388	2,146,129	2,521,320
290 Other	230	52,496	62,592	32,971
300 Purchased Professional & Technical Serv	235	856,323	1,528,536	327,500
400 Purchased Property Services	237	19,747	8,382	17,500
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	956,483	939,300	1,025,000
564 Payment to Spec Education Coop/Interlocal (Assessments)	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	69,628	99,023	62,550
600 Supplies				
610 General Supplemental (Teaching)	260	266,280	256,498	268,376
644 Textbooks	265	13,604	6,921	15,000
650 Supplies (Technology Related)	267	0	0	10,000
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	5,551,604	6,569,314	7,026,563
120 NonCertified	290	451,417	503,852	616,699
200 Employee Benefits				
210 Insurance (Employee)	295	574,561	613,786	760,748
220 Social Security	300	355,648	402,897	469,242
290 Other	305	4,357	18,743	24,298
300 Purchased Professional & Technical Serv	310	57,685	49,750	52,000
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	19,369	19,195	34,000
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	323,130	547,120	595,609
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	37,216	47,438	71,712
220 Social Security	350	24,020	41,031	42,586
290 Other	355	295	504	557
300 Purchased Professional & Technical Serv	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies				
640 Books (not textbooks) & Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	0	0	0
600 Supplies	435	0	0	0
700 Property (Equipment & Furnishings)	440	0	0	0
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	105,977	113,746	120,116
120 NonCertified	455	28,709	32,828	36,069
200 Employee Benefits				
210 Insurance (Employee)	460	18,783	19,332	20,598
220 Social Security	465	10,117	11,049	11,167
290 Other	470	124	136	146
300 Purchased Professional & Technical Serv	475	0	0	0
500 Other Purchased Services	480	0	0	0
600 Supplies	485	2,622	4,162	4,100
700 Property (Equipment & Furnishings)	490	0	0	0
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	800	17,326	14,540	8,000
120 Non-Certified	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	0	0
220 Social Security	815	1,007	1,112	612
290 Other	820	13	15	8
300 Purchased Professional & Technical Serv	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	0	0
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional & Technical Serv	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
440 Rentals	540	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	0	0	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	0	0
622 Electricity	565	9,855	9,855	9,855
626 Motor Fuel (not school bus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	0	0	0
490 Other	660	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	665	8,418,474	8,401,683	9,470,700
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	0	0	0
600 Supplies				
626 Motor Fuel	685	392,749	322,635	400,000
680 Miscellaneous Supplies	690	0	0	0
730 Equip (including buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	705	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional & Technical Serv	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	745	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750	29,501	30,144	34,723
200 Employee Benefits				
210 Insurance	755	4,749	4,640	5,130
220 Social Security	760	2,248	2,303	2,483
290 Other	765	28	28	33
300 Purchased Professional & Technical Serv	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	0	0	0
800 Other	795	12,864	16,046	18,000
2900 Other Support Services				
100 Salaries				
110 Certified	860	0	0	0
120 NonCertified	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional & Technical Serv	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	0	0	0
TOTAL EXPENDITURES*	~~~	53,889,229	57,627,916	66,843,409

*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
COST OF LIVING	Code 33 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,557,939	837,085	599,404
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2021 \$	05	160,261		
2022 \$	10	7,297,453	132,414	
2023 \$	15		11,564,928	313,805
2024 \$	20			0
1140 Delinquent Tax	25	0	49,045	47,592
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (includes 16/20M Tax)	45	774,194	739,109	747,583
2450 Recreational Vehicle Tax	55	3,128	2,997	3,116
2460 Commercial Vehicle Tax	57	17,764	14,598	16,091
2800 In Lieu of Taxes IRBs/Rental Excise	60	22,634	52,974	0
RESOURCES AVAILABLE	70	9,833,373	13,393,150	1,727,591
EXPENDITURES				
5200 Transfer				
800 Other				
890 State Payment	75	8,996,288	12,793,746	15,872,428
TOTAL EXPENDITURES & TRANSFERS	175	8,996,288	12,793,746	15,872,428
UNENCUMBERED CASH BALANCE JUNE 30	190	837,085	599,404	~~~~~
	195	TAX REQUIRED (Line 175 - Line 70)		14,144,837
	200	Delinquent Tax		458,151
	205	Amount of 2024 Tax to be Levied		14,602,988

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

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION	Code 34 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	20	-23,506	0
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources (in-state)	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities (reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Charges	55	0	0	0
1940 Sale & Rent of Textbook	65	0	0	0
1990 Miscellaneous	75	0	0	0
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
3240 Other State Grant	90	0	0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	260,611	226,766	181,657
4532 Special Project Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	0	0	0
5208 Transfer From Supplemental General	140	6,588,109	6,835,872	7,373,719
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
RESOURCES AVAILABLE	170	6,848,740	7,039,132	7,555,376
TOTAL EXPENDITURES & TRANSFERS	175	6,872,246	7,039,132	7,555,376
UNENCUMBERED CASH BALANCE JUNE 30	190	-23,506	0	0

		12 mo.	12 mo.	12 mo.
CAREER & POSTSECONDARY EDUCATION	Code 34 Line	2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	4,840,712	4,987,833	5,322,370
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	574,278	590,076	645,408
220 Social Security	225	359,832	368,441	378,961
290 Other	230	4,418	4,522	4,956
300 Purchased Professional & Technical Serv	235	0	8,184	16,000
400 Purchased Property Services	237	12,530	15,171	10,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	90,544	53,551	64,179
600 Supplies				
610 General Supplemental (Teaching)	255	308,533	304,503	358,500

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
644 Textbooks	260	4,403	14,573	30,000
650 Supplies (Technology Related)	263	54,633	52,928	31,516
680 Miscellaneous Supplies	265	6,002	6,734	10,000
700 Property (Equipment & Furnishings)	270	123,408	97,771	124,780
800 Other	275	0	0	0
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional & Technical Serv	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	82,136	92,079	91,162
200 Employee Benefits				
210 Insurance (Employee)	340	18,708	18,480	10,260
220 Social Security	345	6,097	6,826	6,518
290 Other	350	75	84	85
300 Purchased Professional & Technical Serv	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	33,627	24,932	25,610
600 Supplies				
640 Books (not textbooks) & Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	122,697	128,218	135,000
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	9,204	9,048	9,660
220 Social Security	460	9,265	9,639	9,653
290 Other	465	113	118	126
300 Purchased Professional & Technical Serv	470	0	0	0
500 Other Purchased Services	475	83	890	550
600 Supplies	480	67	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 Non-Certified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional & Technical Serv	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	8,836	9,493	9,082
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 NonCertified	586	0	0	0
200 Employee Benefits	587	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	596	0	0	0
520 Insurance	597	0	0	0
626 Motor Fuel	588	0	0	0
730 Equipment (including buses)	598	0	0	0
800 Other	589	202,045	235,038	261,000
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional & Technical Serv	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES*	~~~	6,872,246	7,039,132	7,555,376

*Goes to Budget Line 175.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,266,067	1,274,005	1,570,098
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1700 Student Activities*				
1710 Admissions	10	0	0	0
1790 Other Student Activity Income	20	0	0	0
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	1,274,340	1,671,611	0
1930 City/County Sales Tax	32	0	0	0
1990 Miscellaneous	35	0	0	0
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	0	0	0
3228 Mental Health (Community Mental Health)	45	0	0	0
3230 Safe & Secure Schools Grant	55	0	0	0
3231 Pre-K Pilot Grant (CIF)	60	0	0	0
3240 Other State Grant	70	0	0	0
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	0	0	0
4587 Pre-K Pilot Grant (GEER)	85	0	0	0
4589 Safe & Secure Schools Grant	87	0	0	0
RESOURCES AVAILABLE	170	2,540,407	2,945,616	1,570,098
TOTAL EXPENDITURES	175	1,266,402	1,375,518	1,570,098
UNENCUMBERED CASH BALANCE JUNE 30	190	1,274,005	1,570,098	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.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	266,259	297,356	202,333
120 NonCertified	215	40,500	156,721	91,241
200 Employee Benefits				
210 Insurance (Employee)	220	45,556	58,177	51,893
220 Social Security	225	22,283	30,303	24,225
290 Other	230	1,670	373	937
300 Purchased Professional & Technical Serv	235	54,611	41,615	39,554
400 Purchased Property Services	237	6,875	14,100	2,261
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	525	500	850
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Private Sources	250	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
590 Other	255	45,973	48,771	15,138
600 Supplies				
610 General Supplemental (Teaching)	260	276,628	288,695	423,958
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	3,495	0	724
680 Miscellaneous Supplies	270	20,466	21,728	11,308
700 Property (Equipment & Furnishings)	275	105,014	250,845	115,824
800 Other	280	0	0	10,936
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	125,908	2,162	127,062
120 NonCertified	290	61,700	32,946	29,228
200 Employee Benefits				
210 Insurance (Employee)	295	13,856	6,178	18,241
220 Social Security	300	13,500	2,323	11,235
290 Other	305	165	28	162
300 Purchased Professional & Technical Serv	310	0	10,600	11,660
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	540	2,617	16,284
600 Supplies	320	54,521	23,978	304,652
700 Property (Equipment & Furnishings)	325	0	14,618	1,767
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	522	13,580	775
120 NonCertified	340	43,350	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	4,752	0	0
220 Social Security	350	2,408	0	833
290 Other	355	29	0	13
300 Purchased Professional & Technical Serv	360	125	4,737	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	5,353	15,043	25,691
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	4,353	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	20,692	21,437	19,848
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional & Technical Serv	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	0	1,120	125
600 Supplies	445	2,449	8,359	1,709
700 Property (Equipment & Furnishings)	450	0	0	

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 NonCertified	465	24,760	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	7,634
220 Social Security	475	1,894	0	35
290 Other	480	23	0	3
300 Purchased Professional & Technical Serv	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 Non-Certified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional & Technical Serv	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	550
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional & Technical Serv	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	14	409
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	2,241	1,000
800 Other	620	0	0	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	0	0	0
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional & Technical Serv	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0
4700 Building Improvements				
100 Salaries				
120 NonCertified	860	0	0	0

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865	0	0	0
220 Social Security	870	0	0	0
290 Other	875	0	0	0
400 Outside Contractors	880	0	0	0
4900 Other	885	0	0	0
TOTAL EXPENDITURES*	~~~	1,266,402	1,375,518	1,570,098

*Goes to Budget Line 175.

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,270,409	2,292,445	2,727,426	2,727,426
Cancellation of Prior Year Encumbrances	03	0	0		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	22,111			
2022 \$	10	1,010,249	18,331		
2023 \$	15		741,103	20,163	20,163
2024 \$	20			756,674	
1140 Delinquent Tax	25	0	5,992	3,050	4,573
1510 Interest on Idle Funds	27	0	0		0
1900 Other Revenue From Local Source	30	0	0		0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	66,803	89,668	81,073	81,073
July - December Estimate	45				40,537
2450 Recreational Vehicle Tax	50	267	363	337	337
July - December Estimate	55				169
2460 Commercial Vehicle Tax	56	1,743	1,919	1,745	1,745
July - December Estimate	57				873
2800 In Lieu of Taxes IRBs/Rental Excise	60	1,636	4,317	0	0
July - December Estimate	65				0
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				0
5253 Transfer From Contingency Reserve	90	0	0	~~~~~	~~~~~
RESOURCES AVAILABLE	100	3,373,218	3,154,138	3,590,468	2,876,896
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	925,723	414,712	1,367,349	
820 Judgments	110	0	0	0	
890 Other	115	155,050	12,000	12,000	
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	1,080,773	426,712	1,379,349	1,379,349
July - December Estimate	180	~~~~~	~~~~~	~~~~~	2,340,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	3,719,349
UNENCUMBERED CASH BALANCE JUNE 30	190	2,292,445	2,727,426	2,211,119	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			842,453
	200	Delinquent Tax			27,287
	205	Amount of 2024 Tax to be Levied			869,740

SPECIAL RESERVE	Code 47 Line	12 mo.	12 mo.	2024-2025 Actual (3)
		2022-2023 Actual (1)	2023-2024 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01	2,714,149	3,114,149	3,114,149
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	
1900 Other Revenue From Local Sources	07	1,882,845	1,861,345	
1961 Revenue From General	10	0	0	
1962 Revenue From Supplemental General	12	0	0	
1963 Revenue From Adult Education	15	0	0	
1964 Revenue From Adult Supplemental Education	20	0	0	
1965 Revenue From Bilingual Education	25	0	0	
1966 Revenue From Driver Training	30	0	0	
1967 Revenue From Extraordinary School	37	0	0	
1968 Revenue From Food Service	40	0	0	
1969 Revenue From Professional Development	45	0	0	
1970 Revenue From Parent Education	50	0	0	
1971 Revenue From Summer School	52	0	0	
1972 Revenue From Special Education	55	0	0	
1975 Revenue From Career and Postsecondary E	65	0	0	
1977 Revenue From Federal Funds	71	0	0	
1978 Revenue From Contingency Reserve	72	0	0	
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From Preschool-Aged At-Risk	77	0	0	
1981 Revenue From At Risk (K-12)	78	0	0	
1982 Revenue From Virtual Education	79	0	0	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	1,237,823	1,234,681	
RESOURCES AVAILABLE	82	5,834,817	6,210,175	
EXPENDITURES				
210 Health Care Services	85	1,882,845	1,861,345	
211 Disability Income Benefits	90	0	0	
212 Group Life Insurance	95	0	0	
260 School Workers' Compensation	100	837,823	1,234,681	
520 Risk Management Insurance	105	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	2,720,668	3,096,026	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,114,149	3,114,149	

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
REVENUES				
3000 STATE SOURCES				
3221 KPERs	05	27,177,206	27,279,544	31,371,476
RESOURCES AVAILABLE	70	27,177,206	27,279,544	31,371,476
EXPENDITURES				
1000 Instruction				
200 Employee Benefits	75	18,812,062	19,133,872	21,638,033
2100 Student Support				
200 Employee Benefits	80	2,002,960	2,007,774	2,484,528
2200 Instructional Support				
200 Employee Benefits	85	1,263,740	1,219,395	1,424,829
2300 General Administration				
200 Employee Benefits	90	168,499	150,038	162,724
2400 School Administration				
200 Employee Benefits	95	1,660,527	1,620,405	1,887,987
2500 Central Services				
200 Employee Benefits	100	875,106	862,034	1,007,051
2600 Operations & Maintenance				
200 Employee Benefits	105	1,845,332	1,800,450	2,179,300
2700 Student Transportation Services				
200 Employee Benefits	110	8,153	8,184	9,313
2900 Other Support Services				
200 Employee Benefits	113	0	0	0
3000 Food Service				
200 Employee Benefits	115	540,827	477,392	577,711
TOTAL EXPENDITURES	175	27,177,206	27,279,544	31,371,476
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

		12 mo.	12 mo.	12 mo.
	Code	2022-2023	2023-2024	2024-2025
CONTINGENCY RESERVE	53	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	5,638,052	5,638,052	5,638,052
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	5,638,052	5,638,052	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	5,638,052	5,638,052	

		12 mo.	12 mo.	12 mo.
	Code	2022-2023	2023-2024	2024-2025
CONTINGENCY RESERVE	53	Actual	Actual	Budget
	Line	(1)	(2)	(3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	
120 NonCertified	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional & Technical Serv	235	0	0	
400 Purchased Property Services	237	0	0	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	
562 Tuition/other LEA's outside the State	245	0	0	
563 Tuition/Private Sources	250	0	0	
590 Other	255	0	0	
600 Supplies				
610 General Supplemental (Teaching)	260	0	0	
644 Textbooks	265	0	0	
650 Supplies (Technology Related)	267	0	0	
680 Miscellaneous Supplies	270	0	0	
700 Property (Equipment & Furnishings)	275	0	0	
800 Other	280	0	0	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	
120 NonCertified	290	0	0	
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	
220 Social Security	300	0	0	
290 Other	305	0	0	
300 Purchased Professional & Technical Serv	310	0	0	
400 Purchased Property Services	313	0	0	
500 Other Purchased Services	315	0	0	
600 Supplies	320	0	0	
700 Property (Equipment & Furnishings)	325	0	0	
800 Other	330	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	
120 NonCertified	340	0	0	
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	
220 Social Security	350	0	0	
290 Other	355	0	0	
300 Purchased Professional & Technical Serv	360	0	0	
400 Purchased Property Services	363	0	0	
500 Other Purchased Services	365	0	0	
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	
650 Technology Supplies	375	0	0	
680 Miscellaneous Supplies	380	0	0	
700 Property (Equipment & Furnishings)	385	0	0	
800 Other	390	0	0	
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	
120 NonCertified	400	0	0	
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	
220 Social Security	410	0	0	
290 Other	415	0	0	
300 Purchased Professional & Technical Serv	420	0	0	
400 Purchased Property Services	425	0	0	
500 Other Purchased Services				
520 Insurance	430	0	0	
530 Communications (Telephone, postage, etc.)	435	0	0	
590 Other	440	0	0	
600 Supplies	445	0	0	
700 Property (Equipment & Furnishings)	450	0	0	
800 Other	455	0	0	
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	
120 NonCertified	465	0	0	
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	
220 Social Security	475	0	0	
290 Other	480	0	0	
300 Purchased Professional & Technical Serv	485	0	0	
400 Purchased Property Services	490	0	0	
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	
590 Other	500	0	0	
600 Supplies	505	0	0	
700 Property (Equipment & Furnishings)	510	0	0	
800 Other	515	0	0	
2500 Central Services				
100 Salaries				
110 Certified	625	0	0	
120 Non-Certified	630	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635	0	0	
220 Social Security	640	0	0	
290 Other	645	0	0	
300 Purchased Professional & Technical Serv	650	0	0	
400 Purchased Property Services	655	0	0	
500 Other Purchased Services	660	0	0	
600 Supplies	665	0	0	
700 Property (Equipment & Furnishings)	670	0	0	
800 Other	675	0	0	
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	
220 Social Security	530	0	0	
290 Other	535	0	0	
300 Purchased Professional & Technical Serv	540	0	0	
400 Purchased Property Services				
411 Water/Sewer	545	0	0	
420 Cleaning	550	0	0	
430 Repairs & Maintenance	555	0	0	
440 Rentals	560	0	0	
460 Repair of Buildings	565	0	0	
490 Other	570	0	0	
500 Other Purchased Services				
520 Insurance	575	0	0	
590 Other	580	0	0	
600 Supplies				
610 General Supplies	585	0	0	
620 Energy				
621 Heating	590	0	0	
622 Electricity	595	0	0	
626 Motor Fuel (not schoolbus)	600	0	0	
629 Other	605	0	0	
680 Miscellaneous Supplies	610	0	0	
700 Property (Equipment & Furnishings)	615	0	0	
800 Other	620	0	0	
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880	0	0	
200 Employee Benefits				
210 Insurance	882	0	0	
220 Social Security	884	0	0	
290 Other	886	0	0	
600 Supplies	888	0	0	
730 Equipment	890	0	0	
800 Other	892	0	0	
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894	0	0	
200 Employee Benefits				
210 Insurance	896	0	0	
220 Social Security	898	0	0	
290 Other	900	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
442 Rent of Vehicles (lease)	902	0	0	
500 Other Purchased Services				
513 Contracting of Bus Services	904	0	0	
519 Mileage in Lieu of Trans	906	0	0	
520 Insurance	908	0	0	
626 Motor Fuel	910	0	0	
730 Equipment (Including Buses)	912	0	0	
800 Other	914	0	0	
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916	0	0	
200 Employee Benefits				
210 Insurance	918	0	0	
220 Social Security	920	0	0	
290 Other	922	0	0	
300 Purchased Professional & Technical Serv	924	0	0	
400 Purchased Property Services	926	0	0	
500 Other Purchased Services	928	0	0	
600 Supplies	930	0	0	
730 Equipment	932	0	0	
800 Other	934	0	0	
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936	0	0	
200 Employee Benefits				
210 Insurance	938	0	0	
220 Social Security	940	0	0	
290 Other	942	0	0	
300 Purchased Professional & Technical Serv	944	0	0	
400 Purchased Property Services	946	0	0	
500 Other Purchased Services	948	0	0	
600 Supplies	950	0	0	
730 Equipment	952	0	0	
800 Other	954	0	0	
2900 Other Support Services				
100 Salaries				
110 Certified	825	0	0	
120 NonCertified	830	0	0	
200 Employee Benefits				
210 Insurance	835	0	0	
220 Social Security	840	0	0	
290 Other	845	0	0	
300 Purchased Professional & Technical Serv	850	0	0	
400 Purchased Property Services	855	0	0	
500 Other Purchased Services	860	0	0	
600 Supplies	865	0	0	
700 Property (Equipment & Furnishings)	870	0	0	
800 Other	875	0	0	
3300 Community Services Operations	680	0	0	
5200 TRANSFER TO:				
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2022-2023	2023-2024	2024-2025
		Actual (1)	Actual (2)	Budget (3)
EXPENDITURES				
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Career and Postsecondary Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 Preschool-Aged At-Risk	810	0	0	
978 At-Risk Education Fund	815	0	0	
980 Supplemental General Fund	820	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,178,691	8,136,879	12,433,952
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	0	0	
1740 Fees (Rental)	05	0	0	
1911 Fines	10	3,731	2,144	
1942 Rental Fees & Books	15	1,437,763	1,376,193	
1990 Miscellaneous	20	641,035	617,461	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	0	0	
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	4,700,000	6,000,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	10,961,220	16,132,677	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	2,151,545	3,041,725	
645 Workbooks	80	0	0	
646 Repairing Textbooks	85	0	0	
649 Other Materials & Supplies	90	611,909	601,533	
650 Supplies (Technology Related)	93	0	0	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	0	0	
682 Musical Instruments	100	40,053	33,698	
683 Other Material & Supplies	105	20,834	21,769	
684 Other	110	0	0	
TOTAL EXPENDITURES & TRANSFERS	175	2,824,341	3,698,725	
UNENCUMBERED CASH BALANCE JUNE 30	190	8,136,879	12,433,952	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	392,408	398,710	375,247
Cancellation of Prior Year Encumbrances	03	0	0	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	771,262	818,537	
1730 Student Organization Membership Dues	15	0	0	
1790 Other Student Activity Income	55	0	0	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	0	0	
RESOURCES AVAILABLE	170	1,163,670	1,217,247	
TOTAL EXPENDITURES	175	764,960	842,000	
UNENCUMBERED CASH BALANCE JUNE 30	190	398,710	375,247	~~~~~

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.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	28,550	31,456	
120 NonCertified	215	1,335	119	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	233	275	
290 Other	230	20	18	
300 Purchased Professional and Tech Services	232	34,735	54,100	
600 Supplies	235	700,087	756,032	
700 Property (Equipment & Furnishings)	240	0	0	
800 Other	245	0	0	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250	0	0	
200 Employee Benefits				
210 Insurance	255	0	0	
220 Social Security	260	0	0	
290 Other	265	0	0	
600 Supplies	270	0	0	
730 Equipment	275	0	0	
800 Other	280	0	0	
TOTAL EXPENDITURES*	~~~	764,960	842,000	~~~~~

*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	32,997,094	36,117,618	37,142,720	37,142,720
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	552,135			
2022 \$	10	33,613,102	609,918		
2023 \$	15		36,828,355	996,451	996,451
2024 \$	20			37,591,277	
1140 Delinquent Tax	25	0	216,169	151,293	226,826
1510 Interest on Idle Funds	30	192,144	968,365	400,000	400,000
July - December Estimate	35				100,000
1900 Other Revenue From Local Source	40	0	0	0	0
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	2,834,582	2,908,991	3,011,493	3,011,493
July - December Estimate	60				1,505,747
2450 Recreational Vehicle Tax	65	11,453	11,778	12,548	12,548
July - December Estimate	66				6,274
2460 Commercial Vehicle Tax	67	65,086	63,270	64,818	64,818
July - December Estimate	68				32,409
2800 In Lieu of Taxes IRBs/Rental Excise	70	82,796	190,055	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	0	0	0	0
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83	0	0	0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86	0	0	0	0
July - December Estimate*	87				0
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	0	0	0	0
July - December Estimate*	81				0
RESOURCES AVAILABLE	82	70,348,392	77,914,519	79,370,600	43,499,286
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	12,715,509	18,396,269	17,086,673	
890 Bond Fees	90	265	530	5,000	
831 Principal	95	21,515,000	22,375,000	20,645,000	
TOTAL EXPENDITURES	100	34,230,774	40,771,799	37,736,673	37,736,673
832 Interest Due July-December	105				8,320,366
890 Bond Fees July-December	110				5,000
831 Principal Due July-December	115				21,740,000
990 Cash Basis Reserve	120				17,550,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				85,352,039
UNENCUMBERED CASH BALANCE JUNE 30	190	36,117,618	37,142,720	41,633,927	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			41,852,753
	200	Delinquent Tax			1,355,611
	205	Amount of 2024 Tax to be Levied			43,208,364

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.

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2022-2023 Actual (1)	2023-2024 Actual (2)	2024-2025 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	971,324	974,933	1,025,489	1,025,489
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2021 \$	05	24,436			
2022 \$	10	717,159	13,011		
2023 \$	15		785,521	21,380	21,380
2024 \$	20			758,166	
1140 Delinquent Tax	25	0	4,911	3,233	4,847
1900 Other Revenue From Local Source	30	0	0	0	0
July - December Estimate	35				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	66,659	89,163	64,458	64,458
July - December Estimate	50				32,229
2450 Recreational Vehicle Tax	55	266	362	268	268
July - December Estimate	56				134
2460 Commercial Vehicle Tax	57	1,856	1,568	1,387	1,387
July - December Estimate	58				694
2800 In Lieu of Taxes IRBs/Rental Excise	60	1,459	3,890	0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	1,783,159	1,873,359	1,874,381	1,150,886
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75	808,226	847,870	980,000	
TOTAL EXPENDITURES	175	808,226	847,870	980,000	980,000
July - December Estimate	180				1,015,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				1,995,000
UNENCUMBERED CASH BALANCE JUNE 30	190	974,933	1,025,489	894,381	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			844,114
	200	Delinquent Tax			27,341
	205	Amount of 2024 Tax to be Levied			871,455

DISTRICT NAME Shawnee Mission Pub Sch
USD # 512 (TYPE USD NUMBER ONLY)
HOME COUNTY Johnson

2024-2025

4,964,775,892	Final 2022 Assessed Valuation (All funds except General)
4,621,685,282	Final 2022 General Fund Assessed Valuation
4,654,733,331	Final 2022 Capital Outlay Assessed Valuation
5,471,095,104	Final 2023 Assessed Valuation (All funds except General)
5,109,686,134	Final 2023 General Fund Assessed Valuation
5,136,595,088	Final 2023 Capital Outlay Assessed Valuation
5,812,436,449	2024 Assessed Valuation (All funds except General)
5,168,592,623	2024 General Fund Assessed Valuation
5,842,441,066	2024 Capital Outlay Assessed Valuation if Different than All Other Funds

	2024 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

	2022-23 Mill Rates (official levies from County Clerk)	2023-24 Mill Rates	2022 Taxes Levied (From 2023-2024 Budget Form 110, Line 2)
General	20.000	20.000	92,433,706
Supplemental General	11.932	12.730	59,512,552
Adult Education	0.000	0.000	0
Capital Outlay	8.000	8.000	40,116,039
Special Liability Expense	0.224	0.150	1,117,156
Bond and Interest #1	7.453	7.442	37,171,368
Bond and Interest #2	0.000	0.000	0
No Fund Warrant	0.000	0.000	0
Special Assessment	0.159	0.159	793,059
Temporary Note	0.000	0.000	0
Historical Museum	0.000	0.000	0
Public Library Board	0.000	0.000	0
Public Library Brd - Emp Bnfts	0.000	0.000	0
Recreation Commission	0.000	0.000	0
Rec Comm Employee Benefits	0.000	0.000	0
Extraordinary Growth Facilities	0.000	0.000	0
Cost of Living	1.618	2.341	8,070,144

Enrollment Data for Form 150 (Exclude Virtual)

25,769.9	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,904.9	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,770.7	9/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
26,323	9/20/24 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	9/20/24 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
25,651.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
143.0	9/20/24 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	9/20/24 Est. Number of eligible students that qualify for free meals
10,119	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
7,332.1	9/20/24 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
4,597.2	9/20/24 Est. Bilingual Education total clock hours of students enrolled and attending
2,573	9/20/24 Est. Bilingual headcount of students enrolled and attending
4,923.0	9/20/24 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
0.0	9/20/24 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.
	[Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

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

0.0	2/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
0.0	2/20/23 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3yr and 4 yr Old])
0.0	2/20/24 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/25 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
	2/20/25 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
	Note: Out of state students counted as HALF of regular FTE.
	2/20/25 Est. Preschool-Aged At-Risk [3 yr and 4 yr Old] FTE Enrollment (count each student as .5 FTE)
	2/20/25 Est. number of eligible students that qualify for free meals
	EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP
	2/20/25 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/25 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/25 Est. Bilingual headcount of students enrolled and attending
	2/20/25 Est. Public pupils transported for whom transportation is being made available who reside in the district 2.5 miles or more

Virtual State Aid (KSA 72-3715)

0.0	9/20/24 Est. FTE Virtual Students (Full-Time Students)
0.0	9/20/24 Est. FTE Virtual Students (Part-Time Students)
	Total Credits Earned (20 yrs and older as of 9/20/24)
50.00	(No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/24)
0.00	(No student shall be counted for more than 6 credits between July 1, 2024 and June 30, 2025)
72.0	Area of district in square miles 9/20/2024
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district qualifies for Cost of Living. Please complete this section.
Yes	Will the Board levy a tax for Cost of Living weighting?
Yes	If yes, will the Board adopt at least a 31% Local Option Budget?
8/3/2006	Date the Board adopted Resolution as authorized by 72-5159.
1/27/2015	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)
1/25/2016	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.
3.239	Delinquent tax rate to be used for the 2024-2025 budget. (Goes to Code 01.)

Bonded Indebtedness

(Total Principal Outstanding)

	7/1/2022	7/1/2023	7/1/2024
General Obligation Bonds	\$404,675,000	\$515,410,000	\$493,035,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$10,386,508	\$15,275,214	\$8,227,857

12,068,229	*Estimated Motor Vehicle Property Tax - 7/1/2024 to 6/30/2025
50,354	*Estimated Recreational Vehicle Property Tax - 7/1/2024 to 6/30/2025
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/2024 to 6/30/2025
16,072	*Estimated 16/20M Tax - 7/1/2024 to 6/30/2025
260,095	*Estimated Commercial Vehicle Tax - 7/1/2024 to 6/30/2025

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

8.000	2024-25 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
0.000	2024-25 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

FTE Enrollment** for All Students (Used only for Sumexpense and Budget At A Glance Charts Only)

**FTE Enrollment includes Preschool-Aged At-Risk (3yr & 4yr old) and Virtual. Beginning 2017-2018, full-day Kindergarten was funded as 1.0 FTE.

25,688.2	9/20/2020 FTE Enrollment (Includes 2/20/21 military count)
25,917.8	9/20/2021 FTE Enrollment (Includes 2/20/22 military count)
26,062.7	9/20/2022 FTE Enrollment (Includes 2/20/23 military count)
25,923.1	9/20/2023 FTE Enrollment (Includes 2/20/24 military count)
25,802.3	9/20/2024 Est. FTE Enrollment (Includes 2/20/25 military count estimate)

1,581	9/20/2024 Estimated Headcount Eligible for Reduced Priced Meals (Used for Sumexpense and Budet At A Glance Charts Only)
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2024-2025
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$70,009,278	\$44,239,622	\$40,924,909	\$0
3. Less: percent of delinquent taxes (3a) <u>0.739</u>	\$517,369	\$326,931	\$302,435	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$35,883,340	\$22,791,403	\$21,019,464	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$1,474,808	\$937,880	\$864,173	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$25,532,144	\$16,211,382	\$14,944,718	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$4,893,805	\$2,896,924	\$2,797,668	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$68,301,466	\$43,164,520	\$39,928,458	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$1,707,812	\$1,075,102	\$996,451	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$388,027	\$245,198	\$226,826	\$0
Tax Collection Ratio (Jan, Mar, June)	89.831 %	90.283 %	89.990 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2024 tax dollars:	=	Jan. 20, 2025	50.500	Sept. 20, 2025	7.000
		Mar. 20, 2025	1.500	Oct. 31, 2025	6.000
		June 5, 2025	35.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		87.000		
3. 2024 General Fund Assessed Valuation	=	\$5,168,592,623	TOTAL	100.000	
4. 2024-2025 Tax Levied (20 mills x 2024 General Fund Assessed Valuation)	=	\$103,371,852			(Must total 100%)
5. 2024-2025 Est. Tax Levy to be received 1-1-2025 to 6-30-2025 (Line 2 x Line 4)	=	\$89,933,511			

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$825,032	\$0
3. Less: percent of delinquent taxes <u>0.739</u>	\$0	\$6,097	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$422,859	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$17,387	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$300,857	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$57,669	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$804,869	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$20,163	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$4,573	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	89.827 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2024 to 6/30/2025	(13) <u>\$12,068,229</u>	Estimated Recreational Vehicle Property Tax* 7/1/2024 to 6/30/2025	(14) <u>\$50,354</u>
Estimated 16/20M Tax* 7/1/2024 to 6/30/2025	(16) <u>\$16,072</u>	Estimated Commercial Vehicle Tax* 7/1/2024 to 6/30/2025	(15) <u>\$0</u>
(18) 2022 DELINQUENT TAX PERCENTAGE			
Percent Uncollected*	= <u>0.7390</u> %		

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025
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 6/30/2024 *	\$0	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$874,490	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.739</u>	\$0	\$6,462	\$0	\$0	\$0
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$448,245	\$0	\$0	\$0
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$18,423	\$0	\$0	\$0
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$318,853	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$61,127	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$853,110	\$0	\$0	\$0
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$21,380	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$4,847	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	89.826 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2024-2025
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2024 *	\$0	\$0	\$0	\$0
2. 2023 Actual Taxes Levied*	\$0	\$0	\$0	\$12,873,801
3. Less: percent of delinquent taxes <u>0.739</u>	\$0	\$0	\$0	\$95,137
4. Less: Jan. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$6,598,566
5. Less: Mar. 20, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$271,148
6. Less: June 5, 2024 Ad Valorem Taxes received**	\$0	\$0	\$0	\$4,695,214
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated (NRA / TIF)	\$0	\$0	\$0	\$899,931
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$12,559,996
11. 2023 taxes receivable (taxes in process of collection 6/30/2024) (Line 2 less Line 10)	\$0	\$0	\$0	\$313,805
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2024 to 12-31-2025) (Line 3 x 75%)	\$0	\$0	\$0	\$71,353
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	89.833 %

*Amounts are available from the County Treasurer. **The January, March, and June, 2024 amounts are available from the County Treasurer.
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

FORM 118
2024-2025 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*)	443.2
2. Estimated (FTE*)Special Education Paraprofessionals <u>409.9</u> times .4 =	164.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	607.2
4. Estimated State Aid due from 7-1-2024 to 6-30-2025 (Line 3 x \$30,800)	\$18,701,760

*Full-time equivalency

TRANSPORTATION COSTS FOR SPECIAL EDUCATION

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	
6. Contractual Services (includes mileage paid to parents)	\$9,488,700
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$400,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	
12. Teacher travel (in-district)	\$70,400
13. Total of Lines 5 through 12	\$9,959,100
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$9,959,100
16. Total Estimated Transportation Aid (7-1-2024 to 6-30-2025) (Line 15 x 80%)	\$7,967,280
17. Estimated Catastrophic State Aid (7-1-2024 to 6-30-2025)	\$107,000
18. Estimated Medicaid Replacement State Aid	\$186,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2024 to 6-30-2025)	
20. Estimated Local Contribution Special Education State Aid (2024 House Sub for SB 387)	\$3,855,763
21. Total Estimated Special Education Aid (7-1-2024 to 6-30-2025) (Line 4+16+17+18+19+20)	\$30,817,803

Form 148
2024-2025 Estimated State Foundation Aid

1. 2024-25 General Fund Budget (Form 150, Line 16)	=	<u>\$227,883,563</u>
2. Estimated Local Effort		
a. 6-30-2024 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2024-25 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2024-25 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2024-25 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2024-25 Special Education State Aid	=	<u>\$30,817,803</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$30,817,803</u>
4. 2024-25 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$197,065,760</u>

Form 150
2024-2025

ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2024-25 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)					=	25,837.8
2. Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)						
	9/20/24	143.0	+	2/20/25	0.0	= 143.0
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)						= 25,980.8
4. Estimated 2024-25 weighted low enrollment and high enrollment. (from line 3)		25,980.8	x	0.035040 factor (from Table II)		= 910.4
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))						= 476.0
A. (9/20/24 Contact Hrs	4,597.2	+ 2/20/25 Contact Hrs	0.0) / 6 x 0.395	=	302.6
B. (9/20/24 ELL Headcount	2,573	+ 2/20/25 ELL Hdct	0) x .185	=	476.0
Note: Bilingual weighting is based on the higher of contact hours or headcount.						
6. Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))						
(9/20/24 CTE contact hrs	7,332.1	+ 2/20/25 contact hrs	0.0) / 6 x 0.5	=	611.0
7. Estimated 2024-25 At-Risk Student Weighting						
9/20/24 Free Lunch	10,119	+ 2/20/25 Free Lunch	0	x 0.484	=	4,897.6
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)						= 427.4
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)		3,496,118	÷	\$5,378	=	650.1
10. Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	÷	\$5,378	=	0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		30,817,803	÷	\$5,378	=	5,730.3
12. Estimated FHSU Math & Science Academy FTE enrollment					=	0.0
13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4)					=	\$35,450
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		39,683.6	x	\$5,378	+ 35450	= \$213,453,851
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$14,429,480	\$15,872,428	÷	\$5,378	=	2,683.1
	(maximum allowed for this district)	(Amt district will use, up to the maximum)				
16. Total General Fund Budget Authority including Cost of Living.		42,366.7	x	\$5,378	+ 35450	= \$227,883,563

Local Option Budget -- See Form 155

17. Estimated 2024-25 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)						
(Lines 3 through 10 + 15) = 36636.4 x \$5452 = \$199741653 +	30,817,803	(Spec Ed)			=	\$230,559,456

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)		<u>NO</u>	
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>25,769.9</u>
3. 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)		<u>0.0</u>	= <u>0.0</u>
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>25,904.9</u>
5. Estimated 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)		<u>0.0</u>	= <u>0.0</u>
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>25,770.7</u>
7. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)		<u>0.0</u>	= <u>0.0</u>
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>25,651.0</u>
9. 2/20/25 Estimated FTE of new students of military families, not enrolled on 9/20/24. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)		<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>25,769.9</u>
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>25,904.9</u>
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>25,770.7</u>
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>25,651.0</u>
14. 3 Prior Years' Average FTE*: 25,769.9 (line 10) 25,770.7 (line 12) +) ÷ 3 = 25,904.9 (line 11) 25,815.2 (goes to line 14)			2 Prior Years' AVG FTE ÷ 2 = 25,837.8 (goes to line 14) = <u>25,837.8</u>
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual; but includes 2/20 military students if they qualify for the Military Provision that year.			
15. 2024-25 FTE adjusted enrollment for budget purposes (higher of line 12, 13, or line 14 (2YR AVG or 3YR AVG if qualified for Military Provision).			= <u>25,837.8</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)			= <u>25,837.8</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 9-20-2024.				= 72.0
2. All public pupils transported or for whom transportation is being made available 9-20-2024 who reside in the district 2.5 miles or more (Estimated)	4,923.0	+	2-20-25 0.0	= 4,923.0
3. Index of density = Line 2	4,923.0	divided by Line 1	72.0	= 68.375
4. Using index of density (Line 3), determine Per Capita Allowance.				= \$550
			Factor A [BASE Change]	1.2912
			Factor B [Transported Students times Per Capita Allowance]	\$2,707,650
			Factor C [Factor B times Constant]	\$2,707,650
			Factor D [Factor C times Factor A]	\$3,496,118
6. 2024-25 Trans. State Aid =	3,496,118		(to Line 9, Page 1)	= 3,496,118

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 9/20/24 FTE enrollment for full-time students enrolled in virtual programs.	0.0	X	\$5,600	= 0
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	\$5,600	= 0
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	50.00	X	\$709	= 35,450
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	0.00	X	\$709	= 0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				= \$35,450

*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 2024-25 Free Lunch Percentage (1B divided by 1A)				= 38.44
A. 9/20/24 + 2/20/25 Headcount (from Open page)			= 26,323	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			= 10,119	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				= 427.4
A. USD Level (i or ii)			= 243.7	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	243.7		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			= 427.4	

TABLE VI At-Risk and High Density At-Risk State Foundation Aid - Required Transfer From General Fund to At-Risk K-12 Fund (K.S.A. 72-5151)				
1. Estimated 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	4,897.6			
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	427.4			
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	5,325.0	X	\$5,378	= \$28,637,850

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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 4,597.2 ÷ 6 x 0.395 = 302.6490 [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2024 and multiplying by factor of 0.185. Total headcount 2,573 x 0.185 = 476.0050 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 7,332.1 ÷ 6 = 1222.0167 [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

1. Did the district receive Federal Impact Aid?

= NO
2. Did the district have a military dependent student enrolled during the 2023-2024 school year?

= YES
3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year?

= YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/25 Est. FTE Enrollment 0.0

>=25 or 1% of the 9/20/24 Est. FTE Enrollment 25,651.0

= NO

FORM 155
2024-2025 LOCAL OPTION BUDGET

1. Authorized percent for 2024-25 school year (Max 32.00%) = 32.00 %

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 2024-2025
(2024-25 LOB Base General Fund \$ 230,559,456 X Lower of Line 4 or Line 5\$ 76,084,620

7. ADOPTED LOB FOR 2024-2025\$ 76,084,620

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: 11.60 %

Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$8,825,816

(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: 1.13 %

Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$859,756

2024 House Sub for Senate Bill 387 (New)
(2)(C) The amount that is proportional to that amount of such school district's total foundation aid attributable to the special education weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the special education fund of such school district.

Percent of special education weighting to total adjusted (weighted) enrollment: 13.57 %

Amount required to transfer from Supplemental General Fund to Special Education Fund: \$10,324,683

Form 162

2024-2025 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	7-1-24 to 6-30-25
SCHOOL NUTRITION PROGRAMS										
LUNCH										
Paid	Elem	1.	829,811	.7750	\$643,104	.0400	\$33,192	2.85	\$2,364,961	\$3,041,257
	Jr. High	2.	233,880	.7750	\$181,257	.0400	\$9,355	3.00	\$701,640	\$892,252
	Sr. High	3.	304,949	.7750	\$236,335	.0400	\$12,198	3.00	\$914,847	\$1,163,380
Free		4.	1,086,971	4.6250	\$5,027,241	.0400	\$43,479			\$5,070,720
Reduced		5.	171,050	4.2250	\$722,686	.0400	\$6,842	0.40	\$68,420	\$797,948
Adult		6.	10,206					4.30	\$43,886	\$43,886
TOTAL		7.	2,636,867		\$6,810,623		\$105,066		\$4,093,754	\$11,009,443
BREAKFAST										
Paid	Elem	8.	116,423	.3800	\$44,241			1.55	\$180,456	\$224,697
	Jr. High	9.	13,317	.3800	\$5,060			1.65	\$21,973	\$27,033
	Sr. High	10.	21,608	.3800	\$8,211			1.65	\$35,653	\$43,864
Free		11.	355,110	2.7300	\$969,450					\$969,450
Reduced		12.	49,113	2.4300	\$119,345			0.30	\$14,734	\$134,079
Adult		13.	341					2.55	\$870	\$870
TOTAL		14.	555,912		\$1,146,307				\$253,686	\$1,399,993
SNACKS										
Paid	Elem	15.		.1000	\$0				\$0	\$0
	Jr. High	16.		.1000	\$0				\$0	\$0
	Sr. High	17.		.1000	\$0				\$0	\$0
Free		18.		1.1700	\$0					\$0
Reduced		19.		.5800	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
TOTAL		21.	0		\$0				\$0	\$0
SPECIAL MILK PROGRAM										
MILK										
Paid		22.		.2625	\$0				\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
TOTAL		24.	0		\$0				\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM										
BREAKFAST										
Paid	Elem	25.		.3800	\$0				\$0	\$0
	Jr. High	26.		.3800	\$0				\$0	\$0
	Sr. High	27.		.3800	\$0				\$0	\$0
Free		28.		2.2800	\$0					\$0
Reduced		29.		1.9800	\$0					\$0
Adult		30.							\$0	\$0
TOTAL		31.	0		\$0				\$0	\$0
LUNCH										
Paid	Elem	32.		.6950	\$0				\$0	\$0
	Jr. High	33.		.6950	\$0				\$0	\$0
	Sr. High	34.		.6950	\$0				\$0	\$0
Free		35.		4.5450	\$0					\$0
Reduced		36.		4.1450	\$0					\$0
Adult		37.							\$0	\$0
TOTAL		38.	0		\$0				\$0	\$0
SNACKS										
Paid	Elem	39.		.1000	\$0				\$0	\$0
	Jr. High	40.		.1000	\$0				\$0	\$0
	Sr. High	41.		.1000	\$0				\$0	\$0
Free		42.		1.1700	\$0					\$0
Reduced		43.		.5800	\$0					\$0
Adult		44.							\$0	\$0
TOTAL		45.	0		\$0				\$0	\$0
SUPPER										
Paid	Elem	46.		.6950	\$0				\$0	\$0
	Jr. High	47.		.6950	\$0				\$0	\$0
	Sr. High	48.		.6950	\$0				\$0	\$0
Free		49.	9,419	4.5450	\$42,809					\$42,809
Reduced		50.		4.1450	\$0					\$0
Adult		51.							\$0	\$0
TOTAL		52.	9,419		\$42,809				\$0	\$42,809

Form 162

2024-2025 ESTIMATED FOOD SERVICE REVENUE

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

		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-24 to 6-30-25
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
	Free	53.		\$0					\$0
	Adult (if charge)	54.						\$0	\$0
	TOTAL	55.	0	\$0				\$0	\$0
LUNCH									
	Free	56.	12,000	\$61,740		\$0			\$61,740
	Adult (if charge)	57.	75					\$0	\$0
	TOTAL	58.	12,075	\$61,740				\$0	\$61,740
SNACKS									
	Free	59.		\$0					\$0
	Adult (if charge)	60.						\$0	\$0
	TOTAL	61.	0	\$0				\$0	\$0
SUPPER									
	Free	62.		\$0					\$0
	Adult (if charge)	63.						\$0	\$0
	TOTAL	64.	0	\$0				\$0	\$0
OTHER CASH									
Sales/Income		65.	xxxxxxxxxx	xxxxxxxxxx			xxxxxx	\$1,057,557	\$1,057,557
12 Months									
Total Income		66.	xxxxxxxxxx	\$8,061,479		\$105,066		\$5,404,997	\$13,571,542

2024-2025
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, 2024 to December 31, 2024

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2023-2024 School Year Until March, 2025. For new levies made in 2024-2025
revenues will not be received until March, 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2022 Taxes Levied	Percent of Total	Motor Vehicle	Percent of Total	Recreational Vehicle	In Lieu of Taxes in	16/20M Tax (d)	Commercial
	(Dollars)(a)	Taxes Levied (b)	Property Tax (d)	Taxes Levied (f)	Property Tax (d)	Ind. Rev. Bonds (g)	16/20M Tax (d)	Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38.64%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$59,512,552	40.55%	\$3,278,757	24.88%	\$13,680	\$0	\$4,366	\$70,664
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$40,116,039	27.33%	\$2,209,825	16.77%	\$9,220	\$0	\$2,943	\$47,626
5. Special Assessment	\$793,059	0.54%	\$43,663	0.33%	\$182	\$0	\$58	\$941
6. Bond and Interest #1	\$37,171,368	25.32%	\$2,047,303	15.54%	\$8,542	\$0	\$2,726	\$44,124
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	\$1,117,156	0.76%	\$61,451	0.47%	\$256	\$0	\$82	\$1,324
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	\$8,070,144	5.50%	\$444,714	3.37%	\$1,856	\$0	\$592	\$9,585
21. TOTAL	\$146,780,318	100.00% (c)	\$8,085,713 (e)	100.00% (c)	\$33,737 (e)	\$0 (e)	\$10,768 (e)	\$174,264 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.
(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 2022 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2024-2025
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, 2025, to June 30, 2025

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 2023-2024 School Year Until March, 2025. For new levies made in 2024-2025
revenues will not be received until March, 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2023 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	37.58%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$70,009,278	41.24%	\$1,642,390	25.74%	\$6,853	\$0	\$2,187	\$35,397
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$44,239,622	26.06%	\$1,037,844	16.27%	\$4,330	\$0	\$1,382	\$22,368
5. Special Assessment	\$874,490	0.52%	\$20,709	0.32%	\$86	\$0	\$28	\$446
6. Bond and Interest #1	\$40,924,909	24.11%	\$960,185	15.05%	\$4,006	\$0	\$1,279	\$20,694
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	\$825,032	0.49%	\$19,514	0.30%	\$81	\$0	\$26	\$421
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	\$12,873,801	7.58%	\$301,875	4.73%	\$1,260	\$0	\$402	\$6,506
21. TOTAL	\$169,747,132	100.00% (c)	\$3,982,516 (e)	100.00% (c)	\$16,617 (e)	\$0 (e)	\$5,304 (e)	\$85,831 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.
(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 2023 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2024-2025 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2024 to 6/30/2025 (12 mo.) (Number of Driver Ed pupils completing program) _____ x \$135) = _____ \$0

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2024 to 6/30/2025 (12 mo.) (Number of Motorcycle Safety pupils completing program) _____ x \$85) = _____ \$0

C. Estimated KPERS

1. KPERS State Aid for 2023-2024 School Year = _____ \$27,279,544

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

3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff _____ 15.00 %) = _____ \$4,091,932

4. Est. KPERS State Aid for 2024-25 (Line 1 + Line 2 + Line 3) = _____ \$31,371,476

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2024-25 expenditures approved professional development program = _____ 133,333

2. Total potential state aid (Line 1 X 0.5) = _____ 66,667

3. Multiply Legal Maximum General Fund Budget X 0.005 = _____ 1,139,418

4. Estimated State Aid (lower of Lines 2 or 3) = _____ 66,667

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2025 = _____ 20,000

FORM 239
2024-2025 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. 2024-25 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155)	=	<u>\$76,084,620</u>
2. Estimated Supplemental General State Aid		
Line 1 <u>76,084,620</u> x factor <u>0.0000</u>	=	<u>\$0</u>
3. Less Prior Year Overpayment	-	<u>\$0</u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$0</u>

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FORM 243
2024-2025 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2024 Taxes Levied in the Capital Outlay Fund	=	<u>\$46,739,529</u>
2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.0000</u>	=	<u>\$0</u>

FORM 242

BOND AND INTEREST FUND #1

2024-2025 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 2024-2025 bond and interest fund payments		=	<u>\$10,738,938</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 244

BOND AND INTEREST FUND #1

2024-2025 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 2024-2025 bond and interest fund payments		=	<u>\$0</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u>	=	<u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 246
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2024-2025 bond and interest fund payments		=	<u>\$26,992,735</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>100</u>	ProRation	= <u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$0</u>

FORM 248
BOND AND INTEREST FUND #1
2024-2025 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

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

1. Estimated 2024-2025 bond and interest fund payments		=	<u>\$0</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u>\$0</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.0000</u> x <u>100</u>	ProRation	= <u>\$0</u>
4. Less prior year overpayment		-	<u>\$0</u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2024 through June 30, 2025) (Line 3 - Line 4)		=	<u>\$0</u>

Unencumbered Cash Balance by Fund

	Fund	July 1, 2022	July 1, 2023	July 1, 2024
General	06	0	0	0
Federal Funds	07	-359,908	-786,352	-1,527,780
Supplemental General	08	7,969,206	4,773,410	5,043,949
Adult Education	10	0	0	0
Preschool-Aged At-Risk*	11	0	0	0
Adult Supplemental Education	12	35,421	35,421	35,390
At-Risk Education Fund*	13	0	248,655	0
Bilingual Education*	14	0	0	0
Virtual Education*	15	0	0	0
Capital Outlay	16	14,024,522	17,112,930	26,396,761
Driver Training*	18	0	0	0
Declining Enrollment	19	463,331	453,331	454,108
Extraordinary School Program*	22	725,214	725,764	731,731
Food Service	24	7,111,372	8,774,542	8,575,570
Professional Development*	26	0	0	0
Parent Education Program*	28	0	0	0
Summer School*	29	571,004	479,738	485,100
Special Education*	30	22,995,725	29,975,286	41,559,701
Cost of Living	33	1,557,939	837,085	599,404
Career and Postsecondary Education*	34	20	-23,506	0
Gifts/Grants	35	1,266,067	1,274,005	1,570,098
Special Liability	42	2,270,409	2,292,445	2,727,426
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	2,714,149	3,114,149	3,114,149
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve*	53	5,638,052	5,638,052	5,638,052
Text Book & Student Material*	55	4,178,691	8,136,879	12,433,952
Activity Fund	56	392,408	398,710	375,247
Bond and Interest #1	62	32,997,094	36,117,618	37,142,720
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	971,324	974,933	1,025,489
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		105,522,040	120,553,095	146,381,067
Enrollment (FTE) ¹		26,062.7	25,923.1	25,802.3
Amount per Pupil ²		4,049	4,650	5,673
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Recreation Commission Emp. Benefits	86	0	0	0
OTHER TOTAL		0	0	0

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

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

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

July 1, 2022	July 1, 2023	July 1, 2024
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July 1 Beginning Balances of Highlighted Funds*			
TOTAL	34,108,706	45,180,868	60,848,536

Total Expenditures (including Transfers) for General Fund and Supplemental General (LOB) Fund			
General	195,214,684	210,365,367	227,883,563
LOB	63,720,734	69,547,128	76,084,620
Total	258,935,418	279,912,495	303,968,183

CASH BALANCE			
Percentage	13.17%	16.14%	20.02%

Notice of Hearing 2024-2025 Budget

The governing body of Unified School District 512 will meet on the 26th day of August 2024 at 6:00 PM at 8200 W 71st Street, Overland Park, KS 66204 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at Center for Academic Achievement on the district website and will be available at this hearing.

The Amount of 2024 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2024-2025 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2022-2023 Actual		2023-2024 Actual		2024-2025 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2024 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	195,214,684	20.000	210,365,367	20.000	227,883,563	103,371,852	20.000
Supplemental General (LOB)	08	63,720,734	11.932	69,547,128	12.730	76,084,620	75,969,369	13.070
SPECIAL REVENUE								
Federal Funds	07	13,328,923		14,006,927		9,843,298		
Preschool-Aged At-Risk	11	1,335,214		1,395,469		1,696,196		
Adult Supplemental Education	12	0		31		35,390		
At-Risk Education Fund	13	27,426,188		33,482,105		43,305,653		
Bilingual Education	14	2,761,172		3,237,473		4,027,442		
Virtual Education	15	92,028		97,042		95,490		
Capital Outlay	16	41,241,181	8.000	37,910,832	8.000	66,934,338	46,739,529	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	176,557		203,376		255,572		
Food Service	24	12,616,232		14,237,471		16,840,756		
Professional Development	26	203,895		218,900		231,243		
Parent Education Program	28	625,656		668,646		803,808		
Summer School	29	395,858		339,832		584,515		
Special Education	30	53,889,229	1.618	57,627,916	2.341	66,843,409	14,602,988	2.512
Cost of Living	33	8,996,288		12,793,746		15,872,428		
Career and Postsecondary Education	34	6,872,246		7,039,132		7,555,376		
Gifts and Grants	35	1,266,402		1,375,518		1,570,098		
Special Liability Expense Fund	42	1,080,773		426,712		1,379,349		
Special Reserve Fund	47	2,720,668	0.224	3,096,026	0.150	31,371,476	869,740	0.150
KPERS Special Retirement Contribution	51	27,177,206	27,279,544					
Contingency Reserve	53	0	0					
Textbook & Student Material Revolving	55	2,824,341	3,698,725					
Activity Fund	56	764,960	842,000					
DEBT SERVICE								
Bond and Interest #1	62	34,230,774	7.453	40,771,799	7.442	37,736,673	43,208,364	7.434
Special Assessment	67	808,226	0.159	847,870	0.159	980,000	871,455	0.150
TOTAL USD EXPENDITURES	100	499,769,435	49.386	541,509,587	50.822	611,930,693	285,633,297	51.316
Less: Transfers	105	106,920,236		126,496,555		127,489,699		
NET USD EXPENDITURES	110	392,849,199		415,013,032		484,440,994		
TOTAL USD TAXES LEVIED	115	239,214,024		271,940,855		285,633,297		
TOTAL TAXES LEVIED	125	\$239,214,024		\$271,940,855		\$285,633,297		
Assessed Valuation - General Fund	128	\$4,621,685,282		\$5,109,686,134		\$5,168,592,623		
Assessed Valuation - All Other Funds	130	\$4,964,775,892		\$5,471,095,104		\$5,812,436,449		
Assessed Valuation - Capital Outlay	129	\$4,654,733,331		\$5,136,595,088		\$5,842,441,066		
Outstanding Indebtedness, July 1		2022		2023		2024		
General Obligation Bonds	135	404,675,000		515,410,000		493,035,000		
Lease Purchase Principal	153	10,386,508		15,275,214		8,227,857		
TOTAL USD DEBT	155	415,061,508		530,685,214		501,262,857		

*Tax Rates are expressed in Mills

Board President

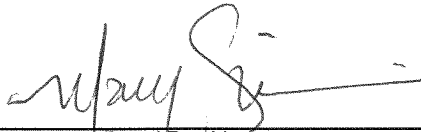
Clerk of the Board

Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year

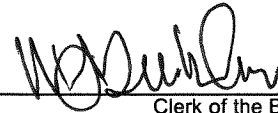
The governing body of Unified School District 512 will meet on the 26th day of August 2024 at 6:00 PM at 8200 W 71st Street, Overland Park, KS 66204 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at Center for Academic Achievement and will be available at this hearing.

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax	Est. Tax
General	\$102,735,141	20.000	19.877	\$103,371,852	20.000
Capital Outlay	\$44,239,622	8.000	7.569	\$46,739,529	8.000
Bond and Interest #2	\$0	0.000		\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$70,009,278	12.730		\$75,969,369	13.070
Adult Education	\$0	0.000		\$0	0.000
Cost of Living	\$12,873,801	2.341		\$14,602,988	2.512
Special Liability Expense Fund	\$825,032	0.150		\$869,740	0.150
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$40,924,909	7.442		\$43,208,364	7.434
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$874,490	0.159		\$871,455	0.150
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$125,507,510	22.822	21.589	\$135,521,916	23.316



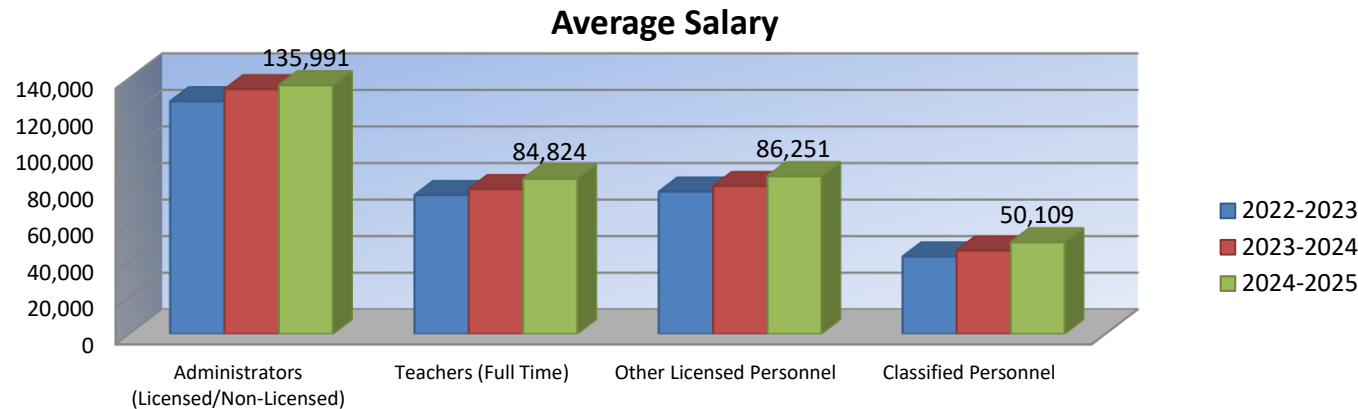
Board President



Clerk of the Board

Average Salaries

	2022-23 Actual			2023-24 Actual			2024-25 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	128.5	16,351,138	127,246	130.1	17,407,374	133,800	135.5	18,426,790	135,991
Teachers (Full Time)	1,815.7	137,879,906	75,938	1,815.4	143,777,489	79,199	1,899.3	161,105,917	84,824
Other Licensed Personnel	316.4	24,620,392	77,814	330.1	26,690,293	80,855	349.5	30,144,618	86,251
Classified Personnel	1,033.0	43,709,507	42,313	1,052.9	48,015,818	45,603	1,236.8	61,975,165	50,109
Substitutes/Temporary Help	~~~~~	7,164,316	~~~~~	~~~~~	7,774,544	~~~~~	~~~~~	7,492,288	~~~~~



DEFINITIONS

Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.