WICHITA PUBLIC SCHOOLS

2023-2024

Adopted Budget Book

WICHITA PUBLIC SCHOOLS | USD259.ORG

Budget Certificate
2023-2024 School Year

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

USD# and Name: 259 - Wichita

Superintendent: Kelly Bedford

Date: September 11th, 2023

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

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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

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

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

Coding the USD Budget Document

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

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

For example:

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

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

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

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

FUNCTION DEFINITIONS EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS EXPENDITURES

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

Code

2000 Support Services

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

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

2110
  2111
  2112

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

OBJECT DEFINITIONS EXPENDITURES

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

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

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

Code

100 **Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.

200 **Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000 – Debt Service.*

300 **Purchased Professional and Technical Services** - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

400 **Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*

500 **Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

600 **Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.

700 **Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

800 **Debt Service & Miscellaneous -** Amounts paid for goods and services not otherwise classified above.

900 **Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** *(i.e. Local Option Budget or LOB)*
  Accounts for all financial resources of the LEA except those required to be accounted for in another fund.

- **Special Revenue Funds** *(Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERS, and Cost of Living)*.

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

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

- **Capital Project Funds**
  Account for bond proceeds used to acquire or construct major capital facilities.

- **Debt Service Funds** *(Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)*
  Account for the accumulation of resources for, and the payment of general debt, principal and interest.

- **Trust and Agency Funds** *(Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.)*

ACCOUNT GROUPS

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

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

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

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

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

District Profile

WICHITA
PUBLIC SCHOOLS®

2023-2024

USD Budget Profile

Wichita Public Schools USD 259

School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xlsx)

2023-2024 Budget General Information
USD #: 259

Introduction

Unified School District (USD) No.259 is located in Sedgwick County of south-central Kansas. The major city within the school district is Wichita with a population of more than 395,000. Approximately 96 percent of the students reside in the city of Wichita. The school district covers more than 151 square miles and serves nearly 45,000 students. The district consists of approximately 100 schools and other administrative or attendance centers.

USD No. 259 is the largest school district in the state. The district provides a full range of school programs and services authorized by Kansas Statues. These services include educational programs for kindergarten through twelfth grades, special education, Title I, pre-kindergarten, career and post-secondary education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of facilities to ensure that individuals and community groups may use those facilities.

USD No. 259 was established on July 1, 1965. The district is governed by a seven-member elected School Board. Board of Education members are elected by the public, have policy-setting authority, and have primary responsibility for fiscal matters. Most district funding comes from the State of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board.

The Board of Education holds its regular meetings at the North High School Lecture Hall, 1437 Rochester, in the historic midtown of Wichita. The meeting calendar is available at https://www.usd259.org A member of the public may register to speak and address the Board as provided by guidelines in the BOE Agenda.

The community has held strong support of the education opportunities made available through the Wichita Public Schools (WPS). This support is enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for becoming lifelong learners and future ready citizens of the greater community.

Board Members

District 1: Diane Albert, 547. N Yale Ave, Wichita, KS 67208 (Term Expires 1/10/2026)
District 2: Julie Hedrick, 2526 N. Greenleaf Court, Wichita, KS 67226 (Term Expires 1/10/2026)
District 3: Ernestine Krehbiel, 883 Fabrique Street, Wichita, KS 67218 (Term Expires 1/08/2024)
District 4: Stan Reeser, 2551 S. Hiram Ave, Wichita, KS 67217 (Term Expires 1/08/2024)
District 5: Kathy Bond, 1223 N. Denmark Ave, Wichita, KS 67212 (Term Expires 1/10/2026)
District 6: Hazel Stabler, 1711 N. Market St, Wichita, KS 67214 (Term Expires 1/10/2026)
At-Large: Sheril Logan, 1218 S. Gateway St, Wichita, KS 67230 (Term Expires 1/08/2024)

Key Staff

Superintendent of Schools	Kelly Bielefeld
Deputy Superintendent of Schools	Gil Alvarez
Assistant Superintendent of Elementary Schools	Michele Ingenthron
Assistant Superintendent of Secondary Schools	Dr. Loren Hatfield
Assistant Superintendent of Student Support Services	Dr. Vince Evans
Executive Director of Public Affairs and Special Projects	Zack Hood
Chief Financial Officer	Susan Willis
Chief Human Resources Officer	Sean Hudspeth
Chief Information Officer	Rob Dickson
Chief Legal Counsel	Dan Lawrence
Division Director of Facilities	Luke Newman
Division Director of Operations	Fabian Armendariz
Division Director of Safety & Environmental Services	Terri Moses
Division Director of Strategic Communications	Wendy Johnson
Clerk of the Board	Patrick Greene

Other Key Staff

Director of Budgeting	Addi Lowell
Controller/Assistant Treasurer	Nancy Iverson

The District's Accomplishments and Challenges

Accomplishments:

- The first goal of Wichita Public Schools' strategic plan is to increase the graduation rate. The class of 2022 had a graduation rate of 80.4 % - an improvement of more than six percentage point since 2018 when the strategic plan was launched. Originally set for 80%, the district has achieved and exceeded the original measures set forth by this strategic plan.

- Many WPS staff were trained in Restorative Practices, which helps build relationships while restoring positive relationships when harm has occurred. The Restorative Practices framework guides us as we build community with students, staff, administration, and families. The infusion of one-time ESSER funds has allowed for a significant investment in this particular initiative as over 5,500 staff were trained; the district anticipates training all staff and integrating Restorative Practices in all departments and buildings over the next few years.

- With learning loss at the forefront, and third grade reading proficiency a focus of the Strategic Plan, the district accelerated critical training for instructional staff. Language Essential for Teachers of Reading and Spelling (LETRS) was provided to around 1,400 elementary teachers in 2023 with a concentration on the fundamentals of reading instruction including phonological awareness, phonics, fluency, vocabulary, comprehension, writing, and language. Teachers will continue in the second year of this professional development opportunity to become certified in the science of teaching students to read and write.

- In another year of partnership with WSU Tech, the district expanded the concept of the Future Ready Center with Wesley Medical Center, and created a new Future Ready Healthcare Center, which will offer our students additional opportunities to explore healthcare related fields. The Future Ready Manufacturing Center near North High dedicated the building's recent upgrades, as the program expands to include multiple areas of advanced manufacturing.

- The district launched My WPS Story, a series which highlights people across the district to show that our diverse stories unite us and give us reasons to be #WPSProud. Twenty-seven employees shared their personal journeys within the 2022-23 school year.

- WPS held its inaugural signing day for new teachers who have signed an open contract with our district. With one event established in the fall and another in the spring, we welcomed new teachers in a style, with an atmosphere reminiscent to college athletics signing days. They signed a commitment sheet, received a WPS ball cap, and were cheered on by their families, professors, and future colleagues.

- WPS held our first ever Pathways to Success event so that middle school families could learn more about our CTE pathways, college credit courses, advanced programs, and career-ready opportunities.

Staff and School Recognitions:

- Best Communities for Music Education by the NAMM Foundation
- Kansas State Department of Education 2023 Kansas Horizon Award
- Wichita Business Journal's Young Professionals in Financial Services
- Wichita Business Journal 40 Under 40 honoree
- Wichita Business Journal Innovation Awards honoree
- Wichita Business Journal's HR Professionals Hall of Fame
- Wichita Business Journal 2023 HR Professional and Women Who Lead
- 2022 Wichita Business Journal Marketing Awards honoree
- Kansas Interscholastic Athletic Administration Association's Kansas Athletic Director of the Year
- ProStart Teacher of the Year by the Kansas Restaurant and Hospitality Association.
- Kansas World Language Association 2022 Kansas World Language Teacher of The Year
- Kansas Department of Commerce NextGen Under 30 recipients

Northeast Magnet, East High and Northwest High were named to the list of top high schools in Kansas according to U.S. News & World Report.

Bostic Traditional Magnet was named National Blue-Ribbon school, one of only 367 schools nationwide to receive this honor.

Mayberry Cultural and Fine Arts Magnet Middle School was named a 2023 School of Excellence by Magnet Schools of America. Six additional magnet schools, Allison, Brooks, Earhart, Hyde, Jardine and Price-Harris were named Schools of Distinction.

Thirteen Wichita Public Schools have been named 2022 Challenge Award winners. The award recognizes schools that are making a notable difference in student achievement.

For the third consecutive year, Wichita Public Schools has earned a Copper Star Award from the Kansas State Department of Education Kansans Can Star Recognition program for their work with students' Individualized Plans of Study.

Scholarships and Student Recognitions:

The Wichita Public Schools Class of 2023 had more than 2,700 graduates who were offered more than $55.6 million in scholarships; among them are:

- National Merit Scholars
- Wichita State University Koch Scholar
- Wichita State University Gore Scholar
- Wichita State University Wallace Scholars

- Wichita State University Rudd Scholar
- Naval Reserve Training Corps scholar

Thirty two Wichita Public Schools seniors were named 2023 Governor's Scholars, representing the top 1 percent of high school seniors in Kansas.

The Class of 2023 was the first graduating class of Early College Academy, which is a partnership between Friends University and Northwest High School. This program allows students to earn as many as 57 college credits during high school, which equals nearly two full years of college.

Challenges:

- While community support of capital projects through two bond issues has upgraded much of the district's infrastructure, the average age of school buildings is 60 years old, creating challenges for the structure and safety of 21st century learning environments and technology. As costs increase for capital projects, the district's Capital Outlay fund is limited in the number of deferred and preventative maintenance projects it can sustain during a budget year. Surveys completed on district facilities resulted in an estimated required investment of approximately $150 million per year, through the use of one-time ESSER funds, the district has been able to invest $82 million into air quality projects, but with an average Capital Outlay budget of between $40 million and $50 million, the district will continue to struggle to maintain its aging infrastructure while attempting to invest in upgrades for future ready facilities.

- After a severe COVID-19 enrollment decline, consistent with enrollment trends in other urban school districts across the country, the district confirmed in the 2021-22 school year that enrollment gains are unlikely, and previously anticipated declining enrollment trends will continue for the Wichita Public Schools. WPS recognized the enrollment decline in FY23 with a significant decrease in base enrollment, with anticipated steady decreases in years to follow. Because student enrollment drives revenues, additional pressures for the district to strategically plan long term to sustain necessary staffing and infrastructure needs while adjusting services for a decreasing number of students will become a focus. Additional pressures to deimplement ESSER funds, which have had significant staffing implications in our schools, will add to this pressure as the district navigates the 2023-24 budget year.

- Even with the state finance formula providing more funding year-over-year, the needs related to being a large, urban school district remain high, especially as the district works to correct learning loss attributable to interruptions caused by COVID-19. With the average of free and reduced lunch applications approaching 80%, and the identified number of students demonstrating at least two or more state defined "at-risk" criteria over 81%, the non-fiscal roadblocks to improve student achievement are significant. While socio-economic status is correlated to student achievement, social-emotional and mental health issues impacting our school communities add to the difficulties in addressing the achievement gaps in our schools.

- Funding and support for special education needs in Wichita Public Schools is a growing concern. State statute indicates that 92% of the excess costs required to educate students with disabilities will be provided to districts. As the legislature increases funding by $7.5 million per year for special education funding, the rate at which excess cost is covered by state revenues decreases, and currently sits at 71% with estimates for the upcoming fiscal year dropping from 69% for Wichita Public Schools. This requires operating dollars to be shifted from regular education programs to cover special education costs. As the district struggles to recruit certified special education teachers and other instruction and support staff, the special education funding mechanism challenges the district's ability to ensure proper financial support for this program.

- Recruitment and retention of staff is a challenge urban districts are experiencing nationwide, and Wichita Public Schools is no exception to this meaningful trend. As the job market remains competitive, fewer candidates are taking traditional pathways to become educators, and as legislative requirements, high workloads, pandemic-era stresses and unrealistic expectations rise for our schools, maintaining attractive salary and benefit packages remains a critical priority for the district's budget. Heading into the 2023-24 school year, the district maintains over 100 teaching vacancies, 120 paraeducator vacancies, and a variety of other school support positions, including custodians and nutrition service aides. While the district dedicated a majority of new revenues to this initiative in FY24, limitations on labor markets, steady budget reductions due to declining enrollment, and heavy restrictions on a majority of revenue streams challenge the district's ability to plan for salaries long term.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   - District-wide, 77% of the total budget is spent on students for instruction, student, and instructional support (librarians, counselors, nurses, etc.), school principals, student meals, and student transportation, unchanged from FY23.
   - The district is budgeting over $47 million more in instruction for FY24 over FY23 actual expenditures. Direct instruction of students accounts for 46% of all budgeted expenditures for all funds, maintaining the same percentage from FY23.
   - Student meals under Food Services increased 20%, or roughly $7 million dollars from FY23 actuals due to an estimated increase in food costs related to supply chain concerns.
   - Debt Service will increase 90% in FY24, or over $20 million. Expenditures in FY23 were reduced from the original payment schedule after the district exercised its ability to call the 2013-A bond series early in FY22, saving taxpayers over $800,000 in interest. Payments resume planned timelines in FY24. Bond and interest payments will increase slightly each year as the district meets its principal and interest payments from Bond Debt Service and Capital Outlay Debt Service.
   - Transportation expenditures increased over FY23 actual expenditures by almost $2 million as the district recognizes a 2.5% contract increase with the transportation service provider. When comparing the FY24 budget to FY23 actuals, the increase reflects 4% due

to lower than anticipated expenditures in FY23 due to the inability to fill bus driver vacancies to cover budgeted routes.

- Total budgeted expenditures for FY24 increased over $125 million compared to FY23 actual expenditures, an increase of 15%. When compared to FY23 budgeted expenditures, FY24 decreased by $9.7 million, or a 1% decrease in budgeted expenditures. This slight decrease in budgeted expenditures is accounted by the expiration of federal ESSER II funds, offset by an increase in the statutory base aid per pupil from $4,846 to $5,088.

2. Summary of General Fund Expenditures by Function
   - A reallocation of budgeted expenditures from the At Risk Fund to the General fund account for the 57% increase in budgeted expenditures over FY23 actuals for instruction.
   - A relocation of preventative maintenance costs from Capital Outlay to General fund account for the budgeted change in Operations & Maintenance over FY23 actuals.

3. Summary of Supplemental General Fund Expenditures by Function
   - Although Instruction shows an increase of 432% when comparing FY23 actuals to FY24 budget, there was a 23% increase when comparing FY23 budget expenditures to FY24 budgeted expenditures due to planned flexibility required for enrollment audits.
   - Budgeted amounts for transportation increased 7% as the result of a contractual increase on services by the district's transportation providers.
   - While Operations & Maintenance increased 18% when comparing FY23 actuals to the FY24 budget, budgeted amounts increased by 10% due to an expected increase to natural gas and electric utilities for FY24.

4. Summary of General and Supplemental General Fund Expenditures by Function
   - Percentages for Instruction and Instructional Support increased by 60% and 16%, respectively, compared to FY23.
   - Budgeted amounts for Transportation increased by 8% in FY23.

5. Summary of Special Education Fund by Function
   - Budgeted amounts related to transportation expenditures increased by 9% or $1.4 million due a 2.5% contractual increase with district's transportation provider.
   - There is a 6% increase in Administration & Support for FY24 compared to FY23, due to the district wide standardization of clerical positions at special day schools.
   - Indirect costs are expenditures that the Special Education Fund does not pay directly, but are a result of running the Special Education Program, such as payroll, accounts payable, etc. In FY23, the indirect cost rate was 2.53%; for FY24, the rate is 2.50%. This had minimal impact on Administration & Support for FY24.
   - Amount spent per pupil has increased by 5%, largely due to planned increases for salaries.

As a general note for all remaining comments on functional expenditures: Most functions in each fund reflect increases due to potential planned salary and benefit cost increases for FY24 as a result of base aid per pupil improving from $$4,846 to $5,088. Decreases in other functions generally are due to reallocations of expenditures occurring between funds. Flexibility was built

into the budget by maximizing federal revenue streams, considering revenue declines due to a reduction in enrollment, as well as by budgeting unencumbered cash to allow for enrollment audit adjustments as needed through the course of the year. Actual expenditures for FY23 in some functions were significantly impacted by enrollment audit adjustments, and mandatory transfers into the At Risk fund. Federal Funds in most functions will demonstrate large decreases when comparing FY23 actuals to FY24 budget as the district recognizes the final year of ESSER funds in budgeted amounts.

6. Instruction Expenditures (1000)
   - Budget increases in the General fund are mostly attributed to anticipated salary increases for teachers.
   - The increased budget in At Risk funds reflects a direct correlation to the average of 82% of students in the district qualifying with at-risk criteria. The district funds core content teacher salaries by the percentage of time they are using evidence based at-risk best practices in the classroom, and the district budgeted additional salaries to compensate for total time spent using these strategies with at-risk students.
   - An increase in Capital Outlay is anticipated as the district plans to complete the implementation of instructional technology distribution related to interactive flat panels, and other instructional technology replacement in FY24.

7. Student Support Expenditures (2100)
   - The FY24 decrease in expenditures in Federal Funds of approximately $5.6 million compared to FY23 actuals for student support are a result of the reallocation of additional child study team members to support mental health initiatives in schools, originally budgeted in ESSER funds, but moved into At Risk funds as the district anticipates keeping these budgeted expenditures after one-time ESSER funds are expired.
   - Expenditures in the At Risk fund from FY23 to FY24 increased by approximately $1 million, due to the reallocation of support personnel to reflect services provided to at-risk student populations within each school. The district reallocated additional child study team members into this fund, but also relocated expenditures out of this fund after results from post legislative audits.

8. Instructional Support Expenditures (2200)
   - Federal Funds budget for instruction support remain steady as the district plans to maintain investments in professional development Title allocations & ESSER funds related to restorative practices and LETRS.
   - Professional Development fund & Special Education fund instructional support expenditures increased as a result of planned trainings related to the continuing implementation of Standards-Referenced Grading (SRG) , training for special education teachers and paraeducators, and adding AVID strategies in all elementary schools.
   - While budgeted instructional support expenditures appear to increase significantly in FY23 in the capital outlay fund, comparing FY22 budgeted expenditures to FY23 results in no change for planned expenditures in technology purchases to support instructional support staff and initiatives.

9. General Administration Expenditures (2300)
    - Although the general administration expenditures in the Supplemental General fund increased by 19% when comparing FY23 Actuals to FY24 Budget, there was only a 4% increase when comparing budget to budget due to the district's anticipated salary increases.
    - When comparing Special Liability Expense Fund FY24 budget to FY23 budget, there was a 52% decrease. These funds have restricted uses and are planned out to cover potential insurance, judgement claims, and settlements.

10. School Administration Expenditures (2400)
    - General Fund budgets increased 7% in FY24 due to additional school administration positions at the Future Ready Center, and new placements of administrators at various other secondary and elementary locations related to increased school sizes from populations shifts and behavior needs. Clerical positions were also standardized across special day schools in the FY24 budget to ensure appropriate support and school safety.
    - The district continues to offer the Aspiring Building Leader (ABL) Program and Principal Pipeline programs using Federal Funds to generate effective building leaders.

11. Central Services Expenditures (2500)
    - While the General fund increased 44% when comparing FY24 budgeted expenditures to FY23 actuals, budgeted amounts actually decreased by 2%.
    - The increase in Supplemental General is the budgeted indirect cost, compared to actual expenditures for FY23. When compared to the FY23 budget amount, the increase in total budget is due to the reduction in the indirect cost rate applicable for this fund for FY24.

12. Operations and Maintenance Expenditures (2600)
    - Food Service expenditures increased as the district plans to use some of the funds made available from the USDA's legislation: Free Meals for All Kids. The district will update some equipment and facilities to make sure the food service division can operate sustainably under post-pandemic expectations. This project was originally planned for FY22 but has carried forward through FY24 due to some resource limitations.
    - The Supplemental General fund increased by 9% when comparing budget to budget. Most of this increase can be contributed to the anticipated utilities increase for FY24.
    - The Capital Outlay fund is used for planned repairs and maintenance and the addition or upgrades to safety equipment.

13. Transportation Expenditures (2700)
    - Transportation expenditures increased in the General fund to support increases in activity trips for athletics.
    - Both the Supplemental General fund and the Special Education fund increased due to the scheduled 2.5% contract increase for transportation services.
    - Career and Postsecondary Ed increased in anticipation of additional routes to the Future Ready Center and other work-based learning opportunities.

14. Other Support Services Expenditures (2900)

- Expenditures in the General fund decreased by 99% due to a reallocation of budget related to the Greater Wichita YMCA Child Development Centers contract.

15. Food Service Expenditures (3100)
    - Food Service budgets increased to keep up with nationwide increase in the cost of food, fuel, and supply and demand matters. The cost of food is estimated to increase by 5.8% CPI, as published by the United States Department of Agriculture. Food & Milk budgets increased 19% over FY23 actuals, as the district plans for continued increased costs and supply chain issues.

16. Community Services Operations (3300)
    - This is a new function code that the district plans to implement in the budget process beginning in FY25 related to community services provided by our childcare development centers at each high school

17. Capital Improvements (4000)
    - Capital improvements are planned to increase 22% as the district budgeted Capital Outlay funds with budget flexibility to support aging facility needs.
    - Additional Capital reserves were budgeted as part of this increase to support developing plans for extraordinary facilities needs and school safety initiatives.

18. Debt Services (5100)
    - The district is scheduled to make its last of four technology lease payments from Capital Outlay in FY24 for student hardware purchased at the start of the pandemic.
    - Bond and interest expense will increase for FY24 due to the Principal payment for Series 2017-A.

19. Miscellaneous Information – Transfers (5200)
    - Transfers were budgeted using prior year actuals as a guideline. Enrollment and weighting counts heavily impact how much the General and Supplemental General funds must transfer.
    - Budgeted Transfers decreased 9% for all funds for FY24 due to the recognition of the reduction in weighted enrollments for FY24. The district also hedged these planned decreases in weightings by ensuring all weighted funds ended with enough cash to cover planned expenditures.

20. Miscellaneous Information Unencumbered Cash Balance by Fund
    - Unencumbered cash for Federal Funds ended at a negative $44 million as the district has large encumbrances for pre-approved ESSER funded facilities upgrades recorded in FY23. Funds are not available to draw down on ESSER III awards until the expenditures actualize, and the district requests reimbursement through the draw down of funds.
    - Capital Outlay, Bond and Interest, and the district's health reserves in the Special Reserve Fund account for over 74% of the district's unencumbered cash. Excluding Federal Funds, these restricted items account for 64%, in line with prior year amounts.

- Unencumbered cash for the At Risk fund ended with $8 million to account for a potential adjustment to audited enrollment numbers related to students who qualify for free lunch due to a change in direct certifications from Medicaid eligibility.

21. Reserve Funds Unencumbered Cash Balance
    - The district has been able to maintain its reserves for the Special Reserve Fund's health plan.
    - The district had to increase its reserves for workers' compensation within Special Reserve Funds in FY23 to fully fund the present value of existing claims.

22. Other Information – Enrollment Information
    - After recognizing a dramatic enrollment decline from the 2020-21 school year, enrollment estimates are expected to continue on the pre-pandemic protectory. The district anticipates slight enrollment decline as projections continue to come to fruition.
    - Free and Reduced Student Headcount increased in 2022-23 due to a change made by the State of Kansas to participate in the National School Lunch and Breakfast Program Demonstration Projects to Evaluate Direct Certification with Medicaid.

23. Miscellaneous Information Mill Rates by Fund
    - The Bond and Interest mill levy will be flat as the district approaches an appropriate cash reserve for anticipated Bond and Interest payments scheduled for FY24 through FY29.
    - The Supplemental General fund mill levy increased by 1.334 mills. After enrollment audit adjustments from FY23 increased the General fund, the district used all of the funds levied in the Supplemental General fund to support the original adopted budget, reducing the unencumbered cash balance used in the mill levy calculation for FY24. Assuming an increase to the At Risk fund due to the increase of students directly certified for free lunch, the district must support At Risk students proportionately with the Supplemental General fund, which requires an increased mill levy for FY24.
    - Increased assessed valuations, and the maximization of the Supplemental General fund at 33% will allow the district to maximize revenue streams.

24. Other Information – Assessed Valuation and Bonded Indebtedness
    - Assessed property values in the Sedgwick County boundaries for Wichita increased 7.9%.
    - The district will continue to pay down its debt requirements at a rate of 4.5% in the upcoming year.

Note: FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes preschool-aged at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) Report Generator:
https://datacentral.ksde.org/report_gen.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports (Data Central) website below:
https://datacentral.ksde.org/default.aspx

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:
http://ksreportcard.ksde.org/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Accountability Reports website below:
https://datacentral.ksde.org/accountability.aspx

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports

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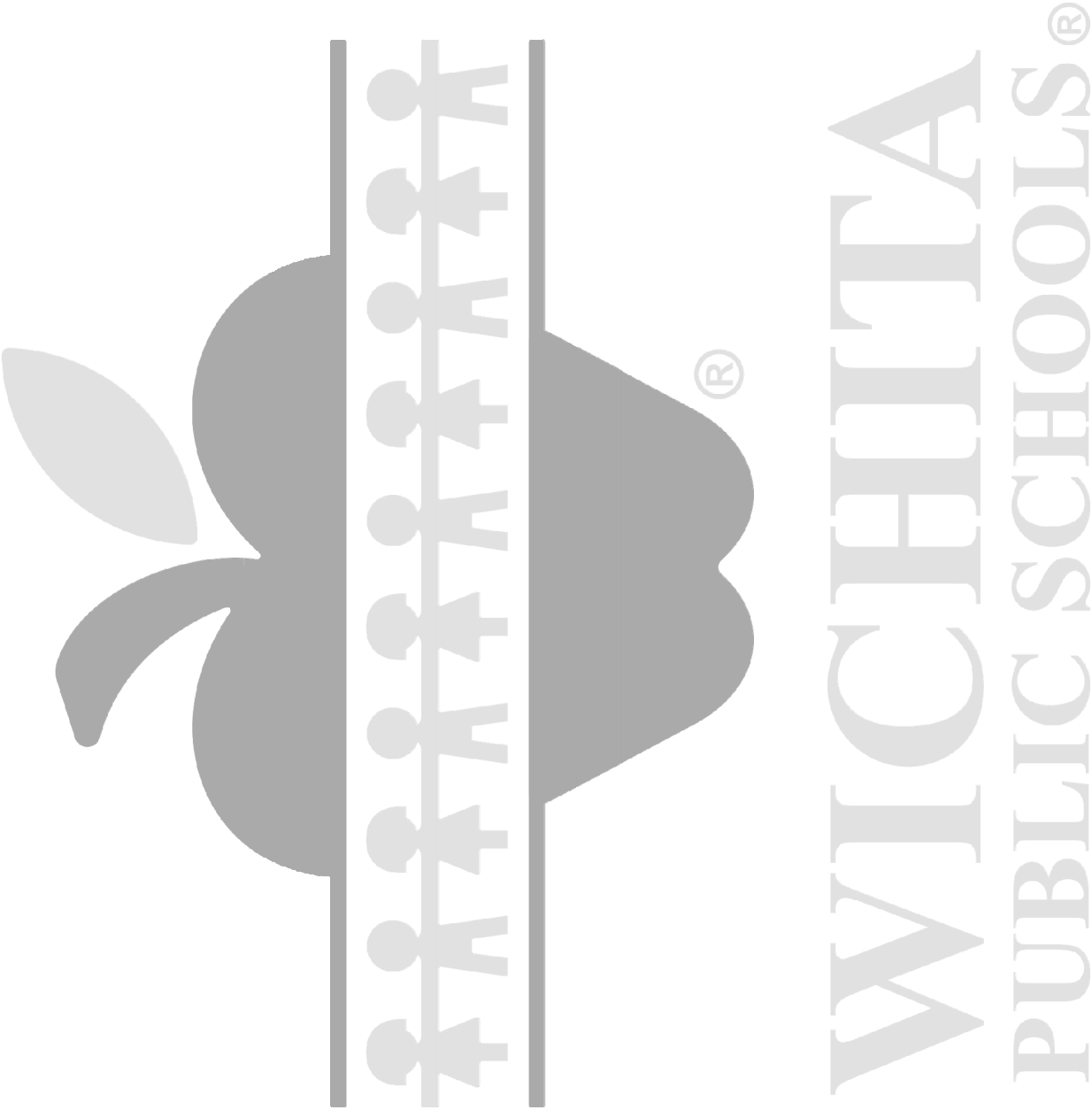
KSDE Summary of Expenditures



Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$396,714,160	46%	$395,743,097	47%	0%	$442,990,127	46%	12%
Student Support Services	$74,199,088	9%	$80,937,588	10%	9%	$84,492,146	9%	4%
Instructional Support Services	$40,626,315	5%	$40,114,804	5%	-1%	$46,186,943	5%	15%
Administration & Support	$86,195,687	10%	$82,356,190	10%	-4%	$88,988,362	9%	8%
Operations & Maintenance	$66,855,296	8%	$73,691,100	9%	10%	$92,733,319	10%	26%
Transportation	$35,177,026	4%	$36,768,998	4%	5%	$38,710,736	4%	5%
Food Services	$34,762,282	4%	$34,967,397	4%	1%	$41,913,848	4%	20%
Capital Improvements	$61,608,180	7%	$70,267,755	8%	14%	$81,675,394	8%	16%
Debt Services	$63,881,853	7%	$25,704,245	3%	-60%	$48,874,127	5%	90%
Other Costs	$357,015	<1%	$340,383	<1%	-5%	$176,230	<1%	-48%
Total Expenditures[1]	860,376,902	100%	$840,891,557	100%	-2%	$966,741,232	100%	15%
Amount per Pupil	$19,293		$18,782		-3%	$21,171		13%
Current Expenditures[2]	$755,141,314	100%	$731,744,334	100%	-3%	$804,005,136	100%	10%
Amount per Pupil	$16,934		$16,344		-3%	$17,607		8%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$391,648,552	46%	$388,476,023	46%	0%	$427,973,572	44%	-2%
Current Expenditures	$391,648,552	52%	$388,476,023	53%	1%	$427,973,572	53%	0%

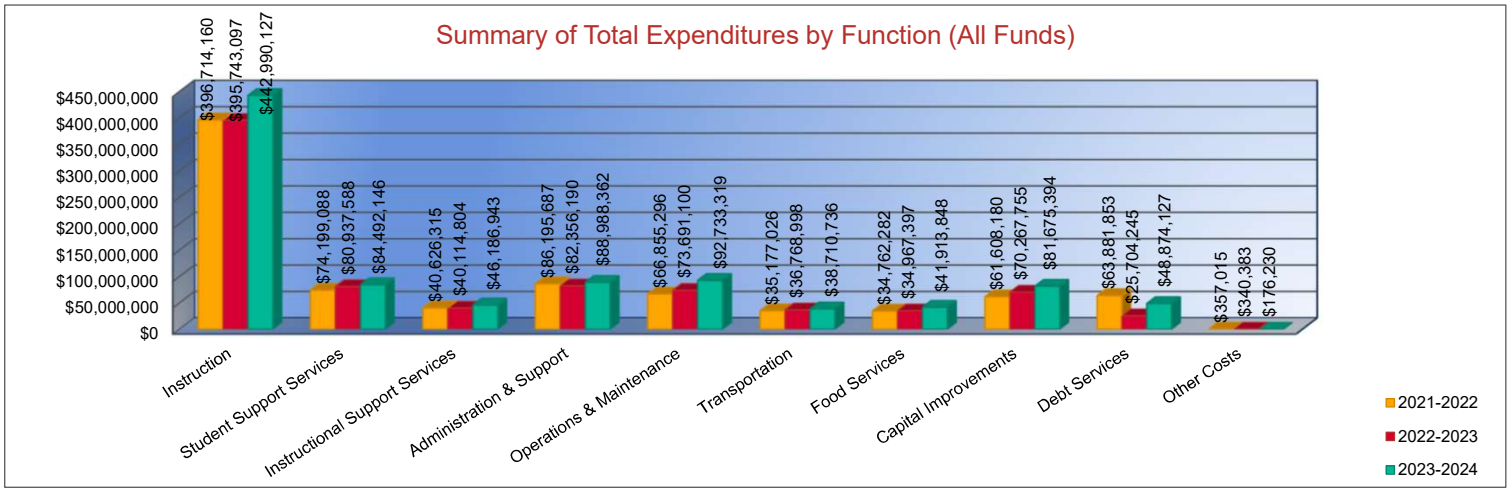
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

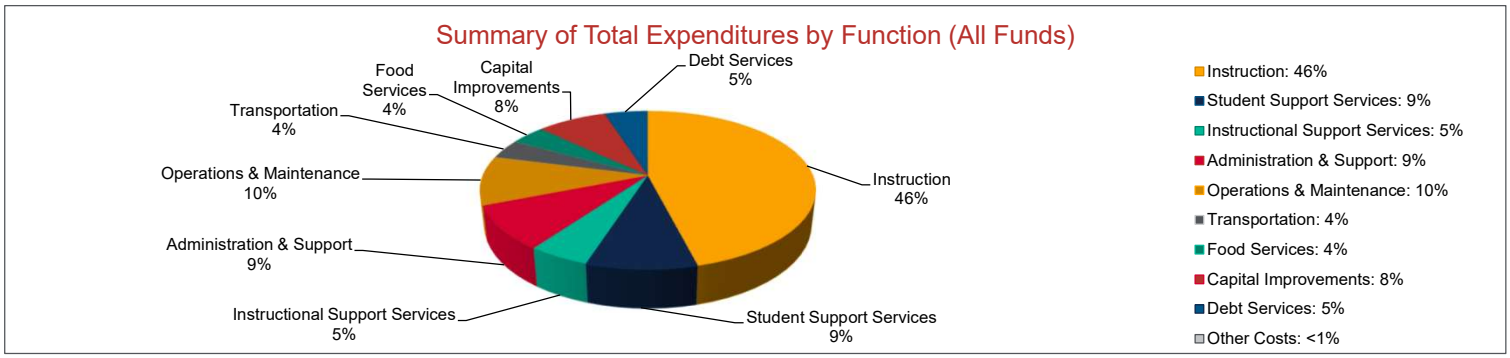
   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



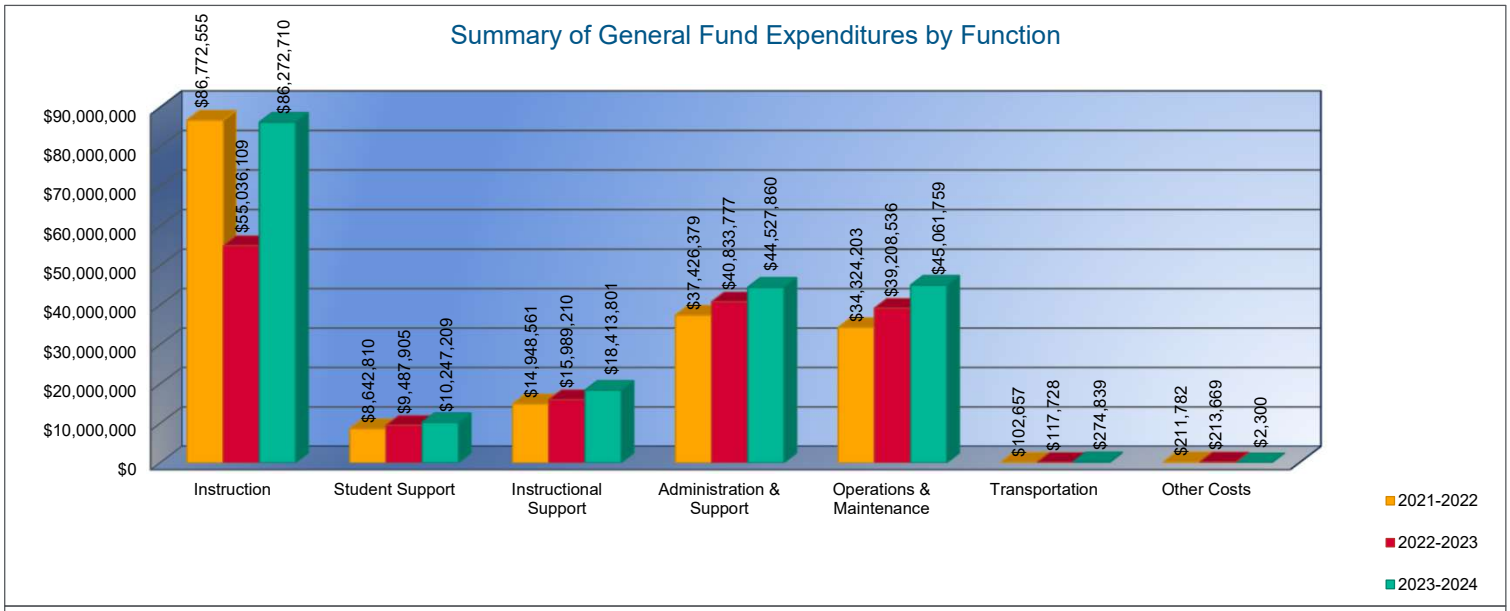


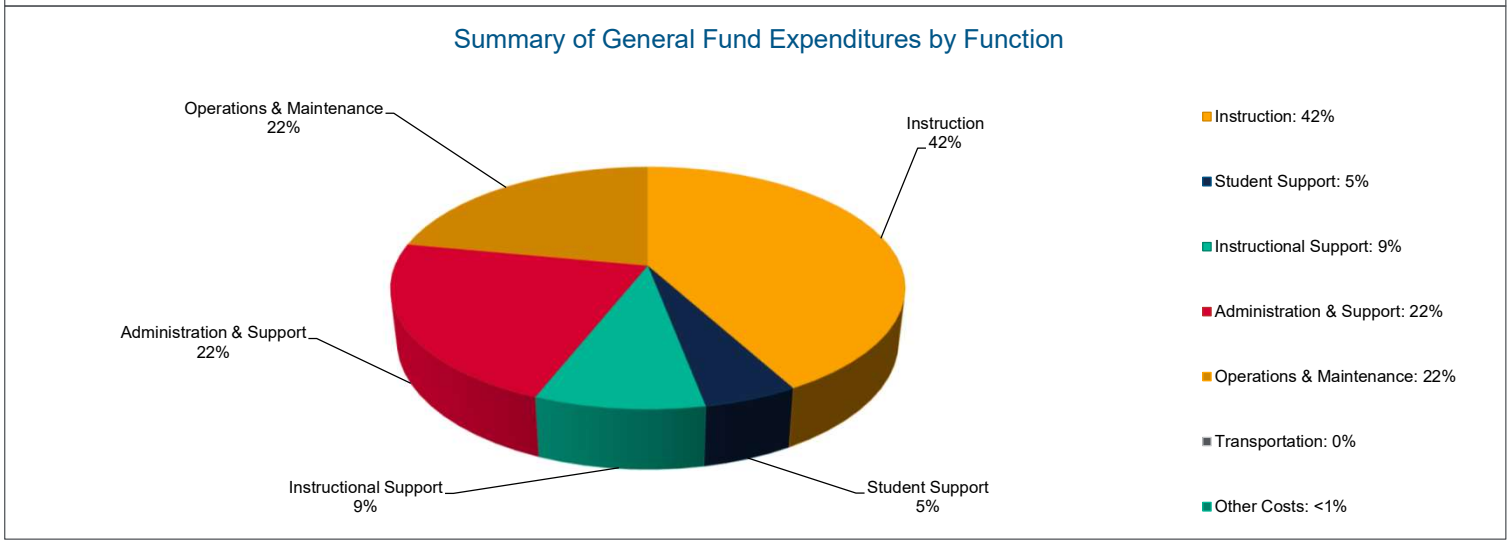
Note: Numbers on charts are within 1% due to rounding.

Summary of General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$86,772,555	48%	$55,036,109	34%	-37%	$86,272,710	42%	57%
Student Support	$8,642,810	5%	$9,487,905	6%	10%	$10,247,209	5%	8%
Instructional Support	$14,948,561	8%	$15,989,210	10%	7%	$18,413,801	9%	15%
Administration & Support	$37,426,379	21%	$40,833,777	25%	9%	$44,527,860	22%	9%
Operations & Maintenance	$34,324,203	19%	$39,208,536	24%	14%	$45,061,759	22%	15%
Transportation	$102,657	<1%	$117,728	<1%	15%	$274,839	0%	133%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$211,782	0%	$213,669	0%	1%	$2,300	<1%	-99%
Total Expenditures	$182,428,947	100%	$160,886,934	100%	-12%	$204,800,478	100%	27%
Amount per Pupil	$4,091		$3,594		-12%	$4,485		25%

**The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.*



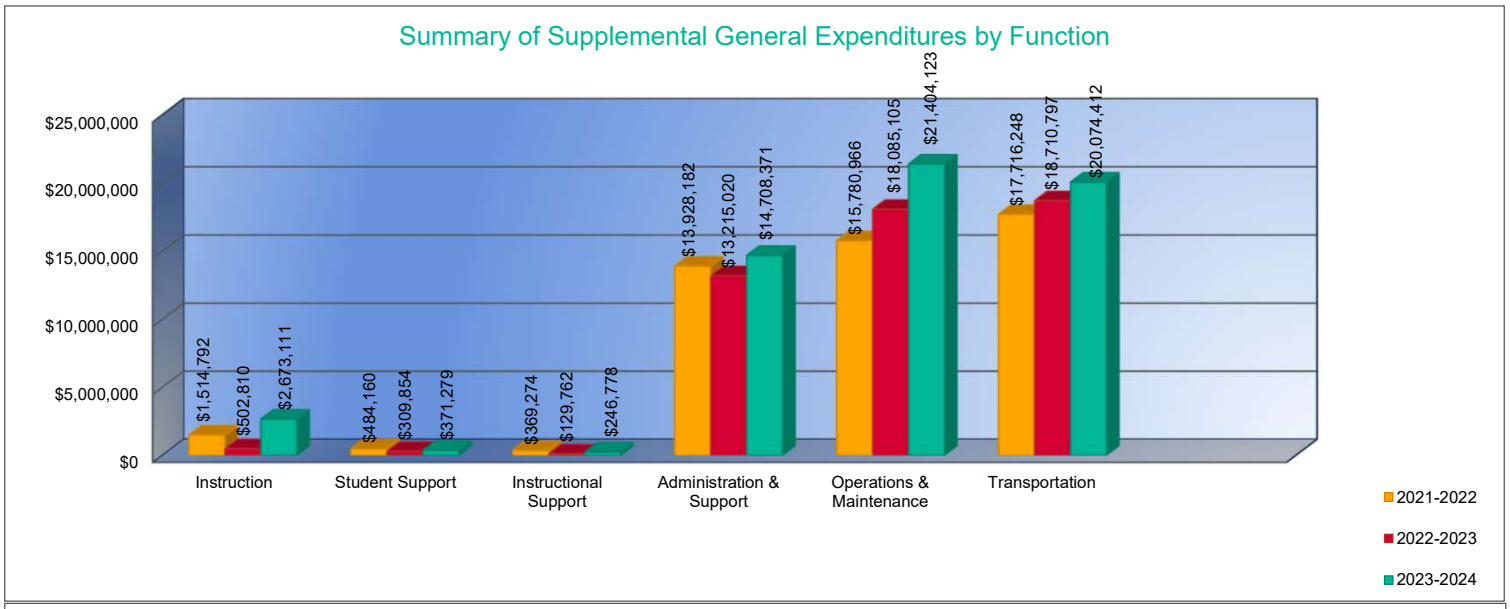


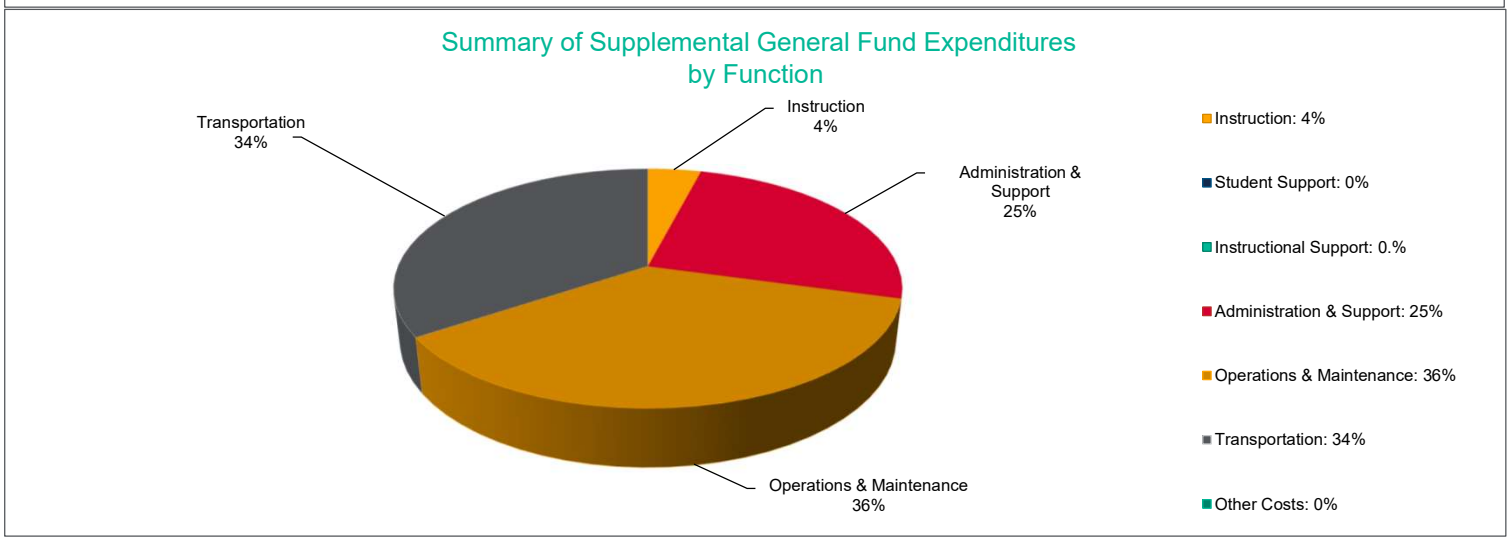
Note: Numbers on charts are within 1% due to rounding.

Summary of Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$1,514,792	3%	$502,810	1%	-67%	$2,673,111	4%	432%
Student Support	$484,160	1%	$309,854	1%	-36%	$371,279	1%	20%
Instructional Support	$369,274	1%	$129,762	0%	-65%	$246,778	0%	90%
Administration & Support	$13,928,182	28%	$13,215,020	26%	-5%	$14,708,371	25%	11%
Operations & Maintenance	$15,780,966	32%	$18,085,105	35%	15%	$21,404,123	36%	18%
Transportation	$17,716,248	36%	$18,710,797	37%	6%	$20,074,412	34%	7%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures	$49,793,622	100%	$50,953,348	100%	2%	$59,478,074	100%	17%
Amount per Pupil	$1,117		$1,138		2%	$1,303		14%

**The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.*



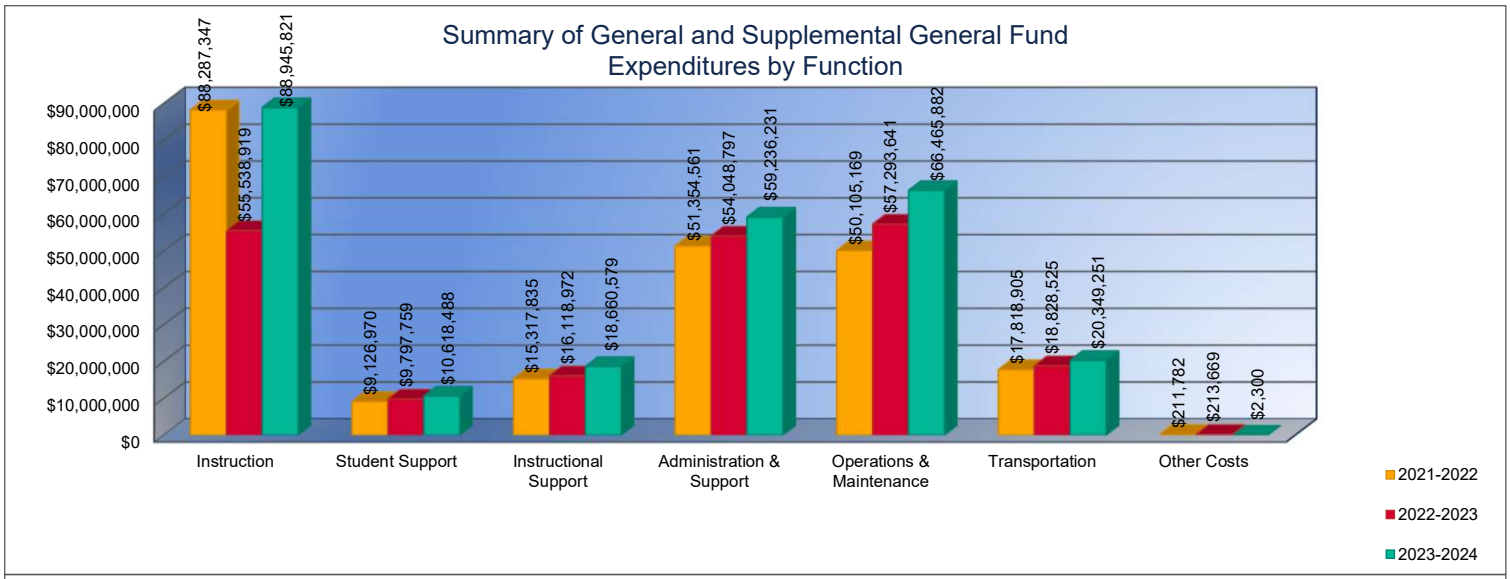


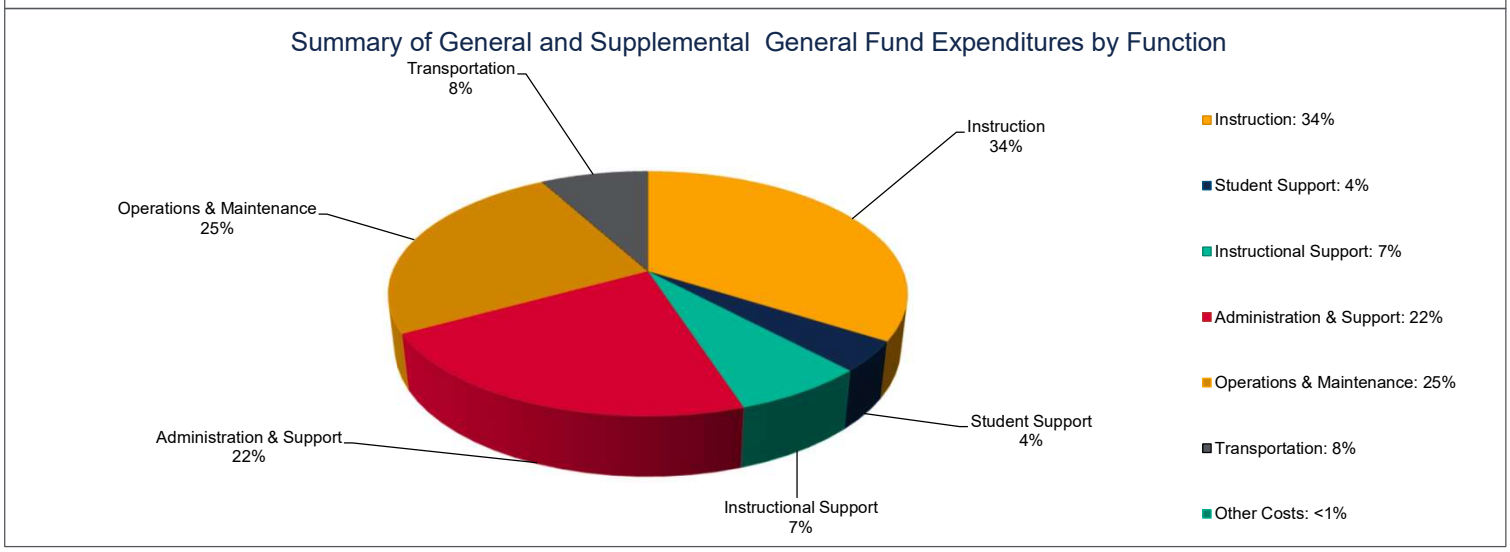
Note: Numbers on charts are within 1% due to rounding.

Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$88,287,347	38%	$55,538,919	26%	-37%	$88,945,821	34%	60%
Student Support	$9,126,970	4%	$9,797,759	5%	7%	$10,618,488	4%	8%
Instructional Support	$15,317,835	7%	$16,118,972	8%	5%	$18,660,579	7%	16%
Administration & Support	$51,354,561	22%	$54,048,797	26%	5%	$59,236,231	22%	10%
Operations & Maintenance	$50,105,169	22%	$57,293,641	27%	14%	$66,465,882	25%	16%
Transportation	$17,818,905	8%	$18,828,525	9%	6%	$20,349,251	8%	8%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$211,782	<1%	$213,669	$0	1%	$2,300	<1%	-99%
Total Expenditures	$232,222,569	100%	$211,840,282	100%	-9%	$264,278,552	100%	25%
Amount per Pupil	$5,207		$4,732		-9%	$5,788		22%

**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*





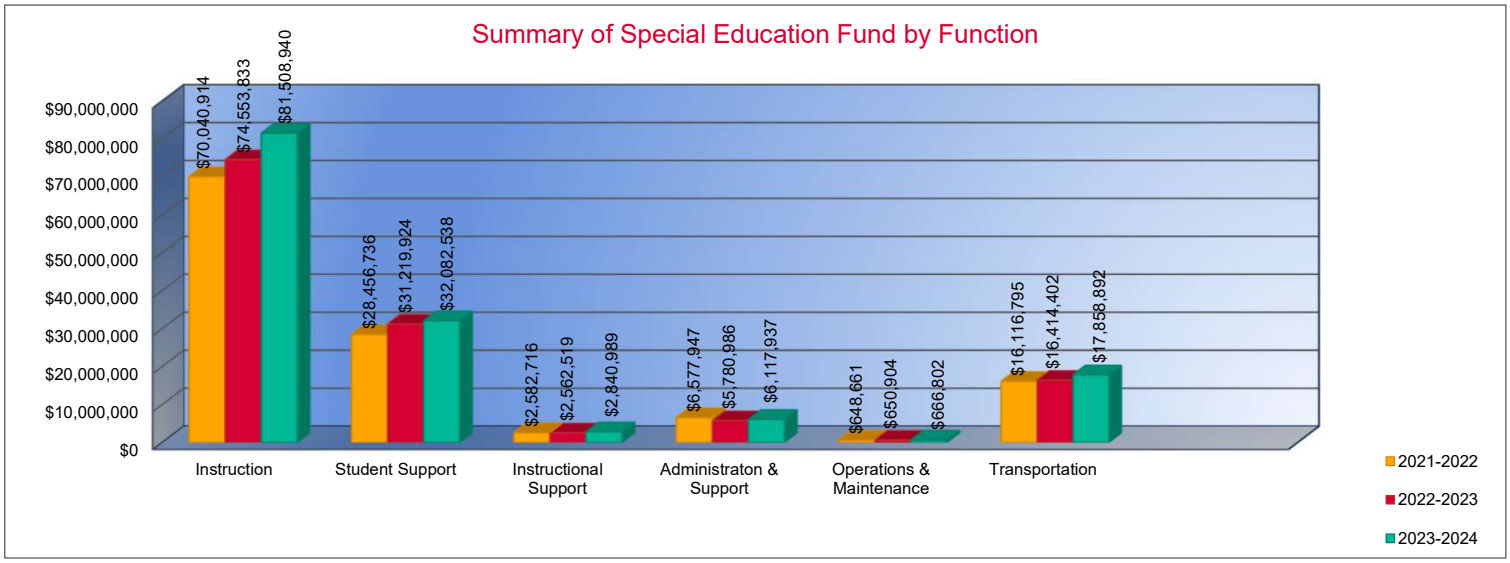
Note: Numbers on charts are within 1% due to rounding.

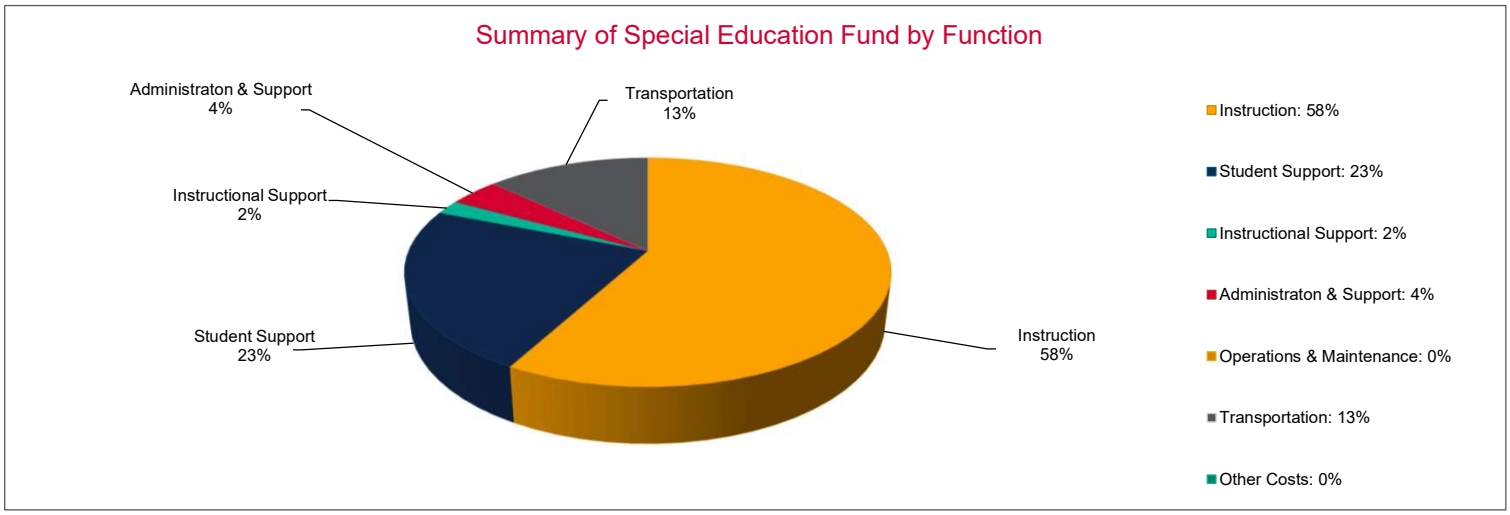
Summary of Special Education Fund by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$70,040,914	56%	$74,553,833	57%	6%	$81,508,940	58%	9%
Student Support	$28,456,736	23%	$31,219,924	24%	10%	$32,082,538	23%	3%
Instructional Support	$2,582,716	2%	$2,562,519	2%	-1%	$2,840,989	2%	11%
Administraton & Support	$6,577,947	5%	$5,780,986	4%	-12%	$6,117,937	4%	6%
Operations & Maintenance	$648,661	1%	$650,904	0%	0%	$666,802	0%	2%
Transportation	$16,116,795	13%	$16,414,402	13%	2%	$17,858,892	13%	9%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$0	0%	$0	0%	0%	$0	0%	0%
Total Expenditures[1]	$124,423,769	100%	$131,182,568	100%	5%	$141,076,098	100%	8%
Amount per Pupil	$2,790		$2,930		5%	$3,089		5%

**The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.*

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.



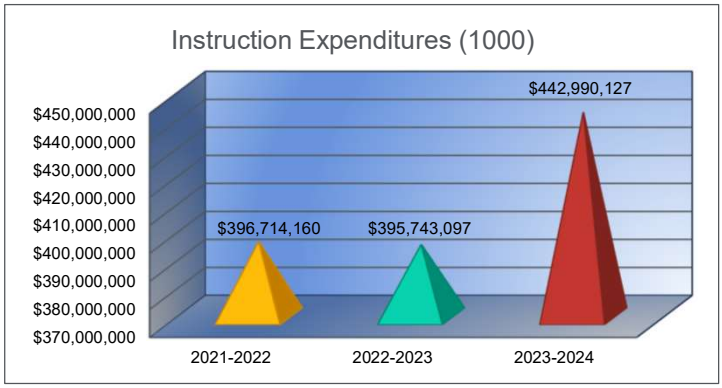


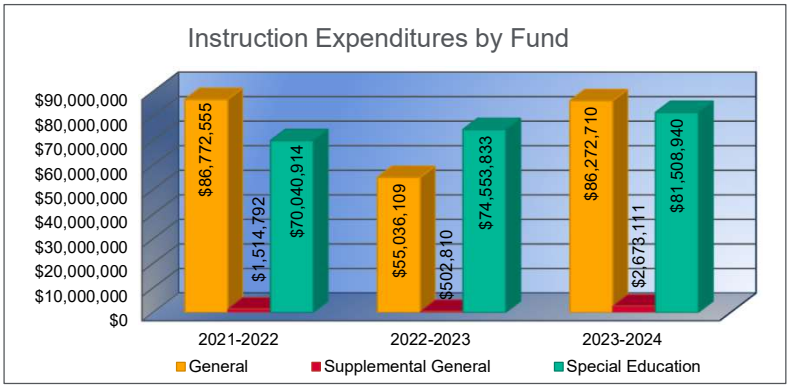
Note: Numbers on charts are within 1% due to rounding.

Instruction Expenditures (1000)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$86,772,555	$55,036,109	-37%	$86,272,710	57%
Federal Funds	$70,934,638	$68,270,007	-4%	$52,312,851	-23%
Supplemental General	$1,514,792	$502,810	-67%	$2,673,111	432%
Preschool-Aged At-Risk	$7,192,940	$7,138,501	-1%	$9,298,093	30%
At Risk (K-12)	$92,625,472	$120,329,016	30%	$125,672,700	4%
Bilingual Education	$9,384,110	$11,221,783	20%	$15,322,657	37%
Virtual Education	$1,437,841	$1,306,199	-9%	$2,653,236	103%
Capital Outlay	$5,065,608	$7,267,074	43%	$15,016,555	107%
Driver Education	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$136,648	$0	-100%	$249,659	0%
Special Education	$70,040,914	$74,553,833	6%	$81,508,940	9%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$9,156,921	$9,438,216	3%	$11,526,204	22%
Gifts & Grants[1]	$742,578	$1,196,781	61%	$2,106,915	76%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$35,629,392	$35,699,068	0%	$38,376,496	7%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$5,240,983	$2,656,945	-49%		
Activity Fund	$838,768	$1,126,755	34%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	**$396,714,160**	**$395,743,097**	**0%**	**$442,990,127**	**12%**
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$8,896	$8,839	-1%	$9,701	10%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$396,714,160**	**$395,743,097**	**0%**	**$442,990,127**	**12%**

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



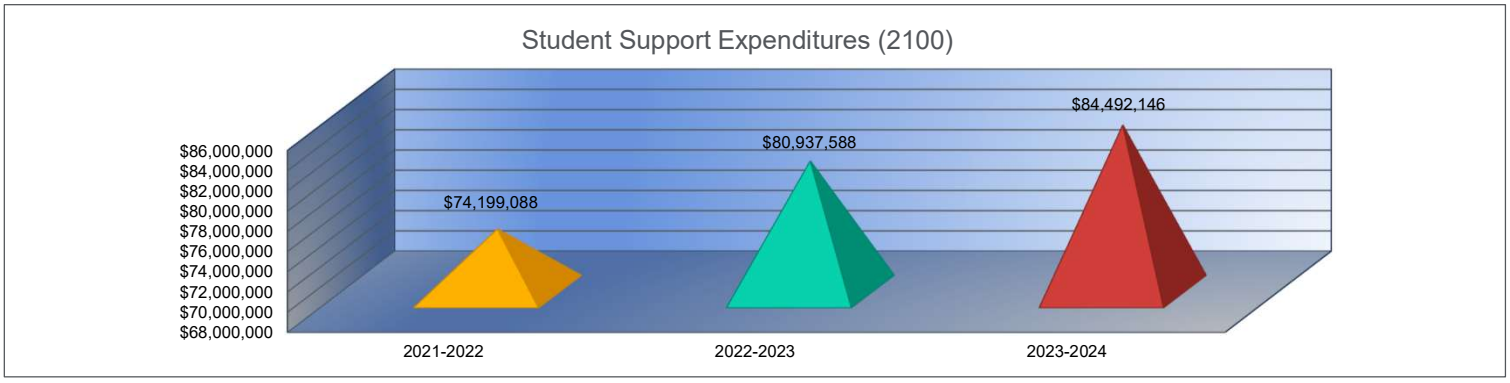


Note: Numbers on charts are within 1% due to rounding.

Student Support Expenditures (2100)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$8,642,810	$9,487,905	10%	$10,247,209	8%
Federal Funds	$15,862,685	$14,651,537	-8%	$9,000,965	-39%
Supplemental General	$484,160	$309,854	-36%	$371,279	20%
Preschool-Aged At-Risk	$91,909	$62,129	-32%	$83,217	34%
At Risk (K-12)	$9,080,025	$12,032,618	33%	$13,011,275	8%
Bilingual Education	$550,393	$514,590	-7%	$637,046	24%
Virtual Education	$203,689	$260,463	28%	$432,114	66%
Capital Outlay	$40,753	$0	-100%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$1,730,711	$2,395,282	38%	$7,275,060	204%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$404,839	$433,121	7%	$809,685	87%
Summer School	$2,426	$0	-100%	$2,174	0%
Special Education	$28,456,736	$31,219,924	10%	$32,082,538	3%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$2,386,406	$2,747,271	15%	$3,204,973	17%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$6,261,546	$6,822,894	9%	$7,334,611	7%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$74,199,088	$80,937,588	9%	$84,492,146	4%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$1,664	$1,808	9%	$1,850	2%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$74,199,088	$80,937,588	9%	$84,492,146	4%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

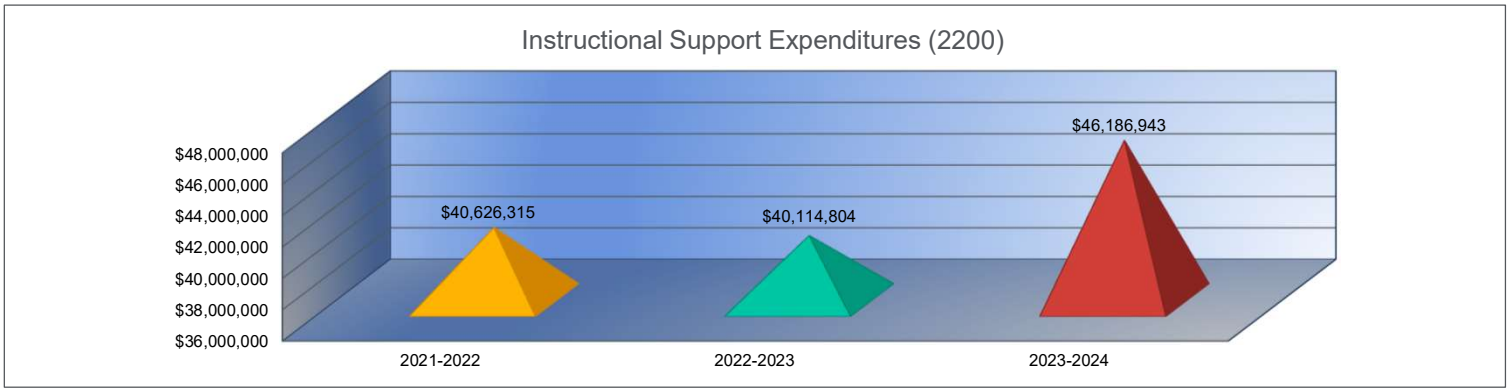


Note: Numbers on charts are within 1% due to rounding.

Instructional Support Expenditures (2200)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$14,948,561	$15,989,210	7%	$18,413,801	15%
Federal Funds	$16,492,784	$15,338,789	-7%	$15,168,912	-1%
Supplemental General	$369,274	$129,762	-65%	$246,778	90%
Preschool-Aged At-Risk	$14,778	$40,861	176%	$82,349	102%
At Risk (K-12)	$702,088	$793,449	13%	$690,328	-13%
Bilingual Education	$93,303	$78,652	-16%	$406,383	417%
Virtual Education	$119,856	$138,035	15%	$182,644	32%
Capital Outlay	$123,107	$31,591	-74%	$1,500,345	4649%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$1,440,288	$1,195,716	-17%	$2,739,257	129%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$2,668	$0	-100%	$9,847	0%
Special Education	$2,582,716	$2,562,519	-1%	$2,840,989	11%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$49,252	$53,936	10%	$55,048	2%
Gifts & Grants[1]	$573,984	$552,526	-4%	$412,906	-25%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$3,105,179	$3,197,540	3%	$3,437,356	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$8,477	$12,218	44%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$40,626,315	$40,114,804	-1%	$46,186,943	15%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$911	$896	-2%	$1,011	13%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$40,626,315	$40,114,804	-1%	$46,186,943	15%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

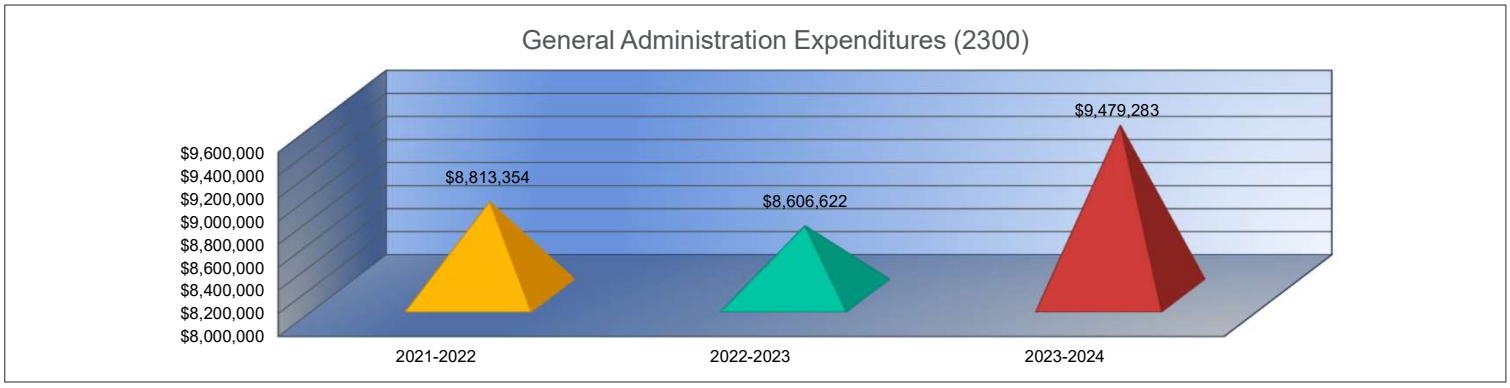


Note: Numbers on charts are within 1% due to rounding.

General Administration Expenditures (2300)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$2,535,309	$2,842,273	12%	$3,044,672	7%
Federal Funds	$1,442,130	$1,185,727	-18%	$975,872	-18%
Supplemental General	$1,488,551	$1,276,863	-14%	$1,525,091	19%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$19,407	$0	-100%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$1,828,070	$1,919,117	5%	$1,991,642	4%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$41,555	$78,614	89%	$103,411	32%
Special Liability Expense	$744,408	$566,536	-24%	$1,045,791	85%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$713,924	$737,492	3%	$792,804	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$8,813,354	$8,606,622	-2%	$9,479,283	10%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$198	$192	-3%	$208	8%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$8,813,354	$8,606,622	-2%	$9,479,283	10%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

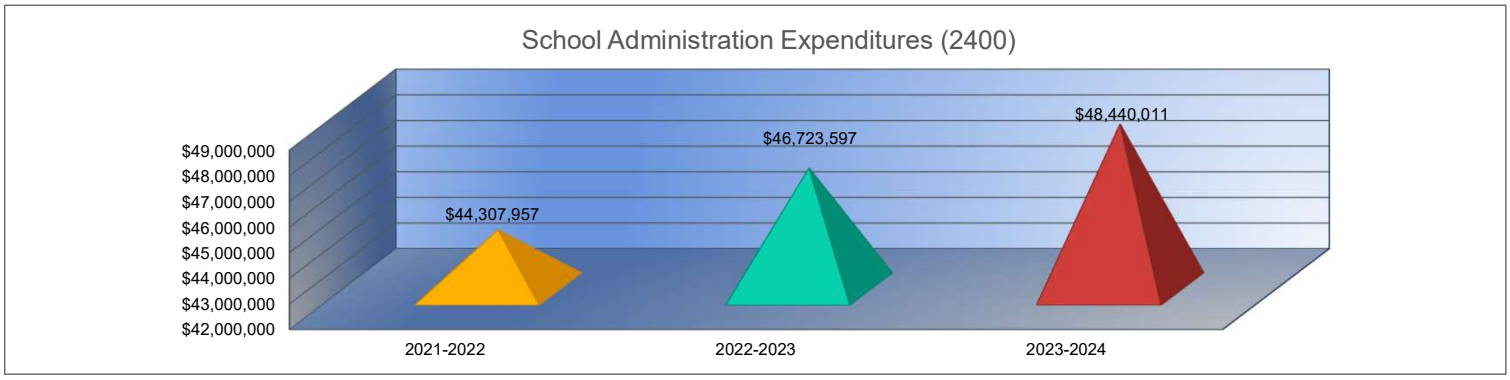


Note: Numbers on charts are within 1% due to rounding.

School Administration Expenditures (2400)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$33,291,647	$35,858,212	8%	$38,414,417	7%
Federal Funds	$3,258,882	$3,995,393	23%	$2,693,774	-33%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$5,076	$980	-81%	$13,060	1233%
At Risk (K-12)	$1,125,857	$95,676	-92%	$44,609	-53%
Bilingual Education	$624,231	$598,237	-4%	$698,777	17%
Virtual Education	$191,792	$232,302	21%	$243,513	5%
Capital Outlay	$18,807	$6,947	-63%	$5,100	-27%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$6,646	0%
Special Education	$795,812	$786,674	-1%	$818,702	4%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$664,759	$700,217	5%	$715,902	2%
Gifts & Grants[1]	$16,047	$11,419	-29%	$15,155	33%
Special Liability Expense	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$4,315,047	$4,437,540	3%	$4,770,356	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$44,307,957	$46,723,597	5%	$48,440,011	4%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$994	$1,044	5%	$1,061	2%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$44,307,957	$46,723,597	5%	$48,440,011	4%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

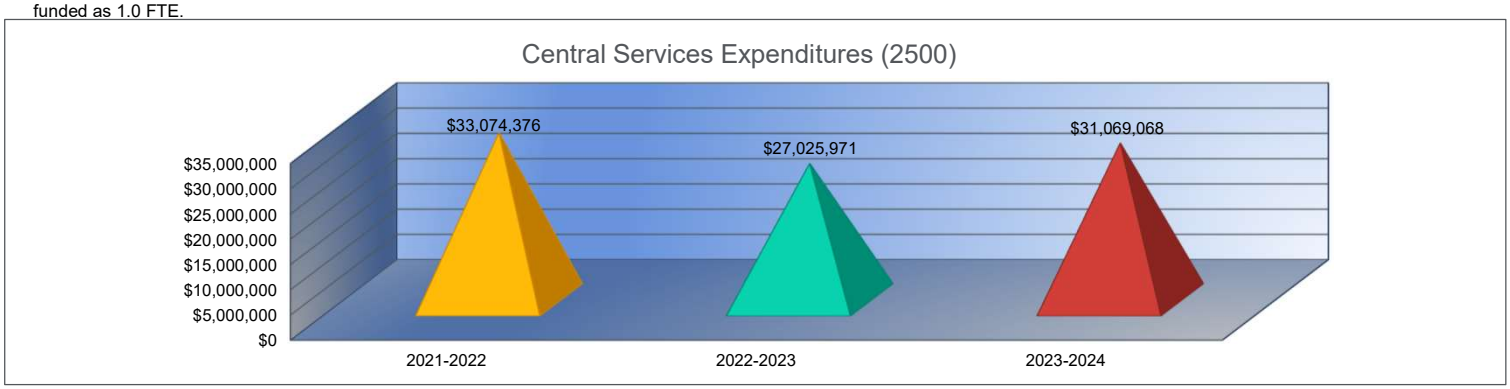


Note: Numbers on charts are within 1% due to rounding.

Central Services Expenditures (2500)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$1,599,423	$2,133,292	33%	$3,068,771	44%
Federal Funds	$5,391,458	$1,728,242	-68%	$280,709	-84%
Supplemental General	$12,439,631	$11,938,157	-4%	$13,183,280	10%
Preschool-Aged At-Risk	$73,041	$66,319	-9%	$82,762	25%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$7,130,516	$5,859,902	-18%	$8,477,220	45%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$20,117	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$3,954,065	$3,075,195	-22%	$3,307,593	8%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$90,380	$92,925	3%	$90,888	-2%
Gifts & Grants[1]	$682,274	$373,889	-45%	$667,824	79%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$1,713,588	$1,758,050	3%	$1,889,904	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$33,074,376	$27,025,971	-18%	$31,069,068	15%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$742	$604	-19%	$680	13%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$33,074,376	$27,025,971	-18%	$31,069,068	15%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

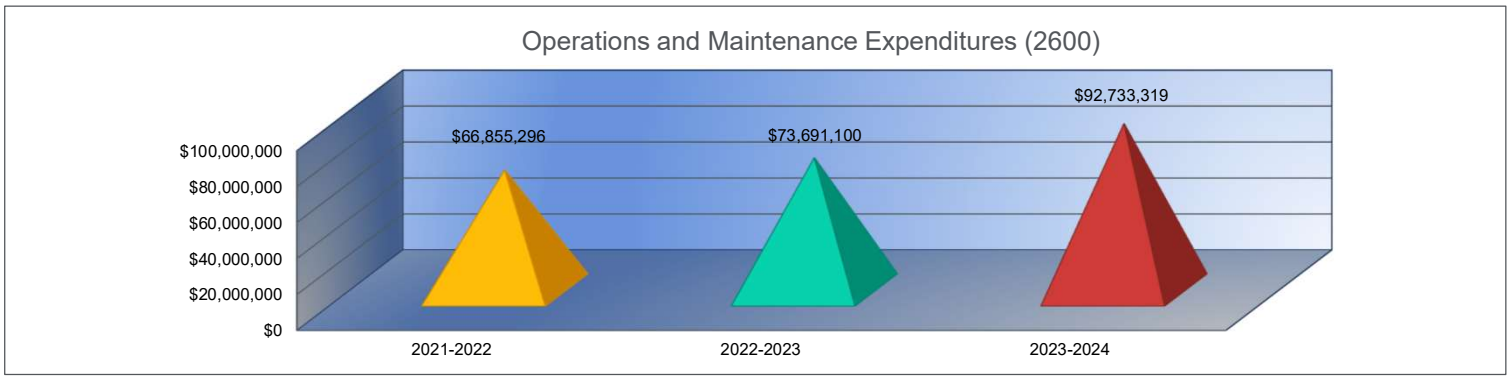


Note: Numbers on charts are within 1% due to rounding.

Operations and Maintenance Expenditures (2600)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$34,324,203	$39,208,536	14%	$45,061,759	15%
Federal Funds	$6,881,034	$4,048,568	-41%	$2,260,814	-44%
Supplemental General	$15,780,966	$18,085,105	15%	$21,404,123	18%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$4,898	$0	-100%	$5,000	0%
Bilingual Education	$1,334	$694	-48%	$2,400	246%
Virtual Education	$51,483	$55,629	8%	$50,329	-10%
Capital Outlay	$4,304,186	$5,465,455	27%	$8,436,732	54%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$378,153	$1,867,243	394%	$10,248,669	449%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$5,436	0%
Special Education	$648,661	$650,904	0%	$666,802	2%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$250	$15,275	6010%	$0	-100%
Gifts & Grants[1]	$355,157	$202,163	-43%	$192,862	-5%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$4,124,971	$4,091,528	-1%	$4,398,393	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$66,855,296	$73,691,100	10%	$92,733,319	26%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$1,499	$1,646	10%	$2,031	23%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$66,855,296	$73,691,100	10%	$92,733,319	26%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

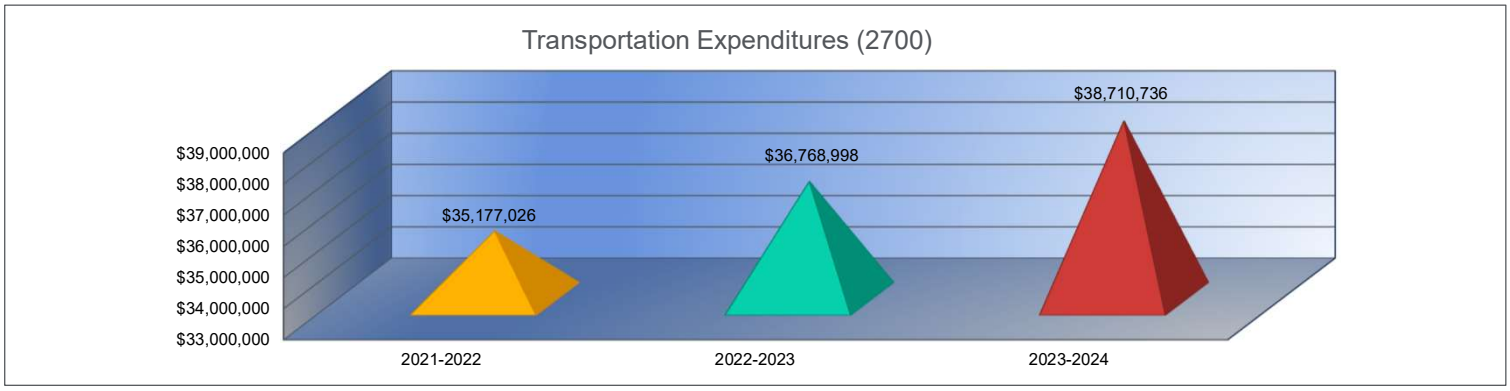


Note: Numbers on charts are within 1% due to rounding.

Transportation Expenditures (2700)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$102,657	$117,728	15%	$274,839	133%
Federal Funds	$822,253	$937,833	14%	$17,436	-98%
Supplemental General	$17,716,248	$18,710,797	6%	$20,074,412	7%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$16,116,795	$16,414,402	2%	$17,858,892	9%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$135,249	$296,984	120%	$362,200	22%
Gifts & Grants[1]	$0	$0	0%	$2,039	0%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$110,999	$112,482	1%	$120,918	7%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$172,825	$178,772	3%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$35,177,026	$36,768,998	5%	$38,710,736	5%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$789	$821	4%	$848	3%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$35,177,026	$36,768,998	5%	$38,710,736	5%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

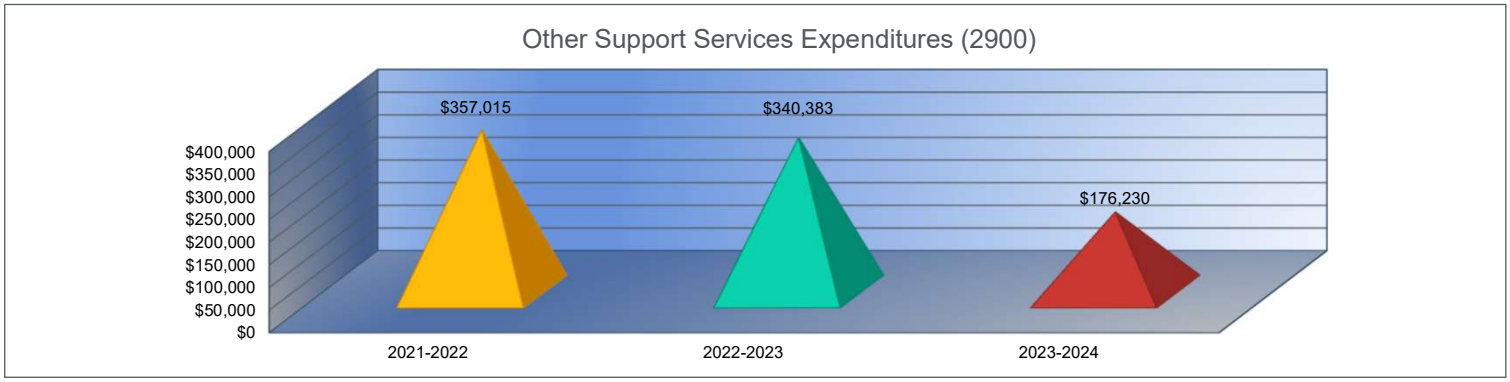


Note: Numbers on charts are within 1% due to rounding.

Other Support Services Expenditures (2900)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$211,782	$213,669	1%	$2,300	-99%
Federal Funds	$5,434	$4,103	-24%	$0	-100%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$131,263	$114,683	-13%	$165,407	44%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$8,536	$7,928	-7%	$8,523	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$357,015	$340,383	-5%	$176,230	-48%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$8	$8	0%	$4	-50%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$357,015	$340,383	-5%	$176,230	-48%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

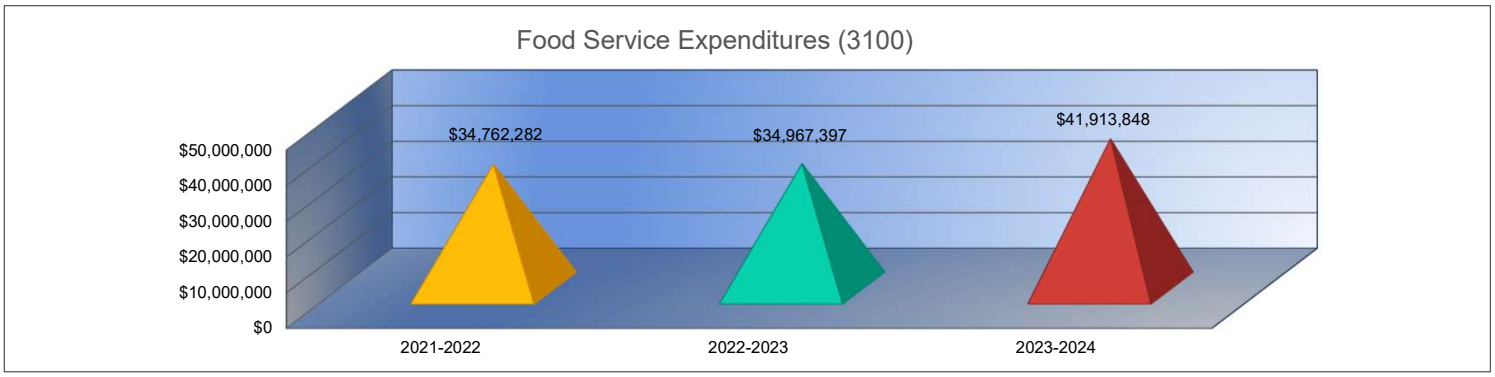


Note: Numbers on charts are within 1% due to rounding.

Food Service Expenditures (3100)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$562,958	$536,990	-5%	$180,088	-66%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$32,988,374	$32,948,578	0%	$40,091,075	22%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$8,555	$193,471	2161%	$257,700	33%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$1,202,395	$1,288,358	7%	$1,384,985	8%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$34,762,282	$34,967,397	1%	$41,913,848	20%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$780	$781	0%	$918	18%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$34,762,282	$34,967,397	1%	$41,913,848	20%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

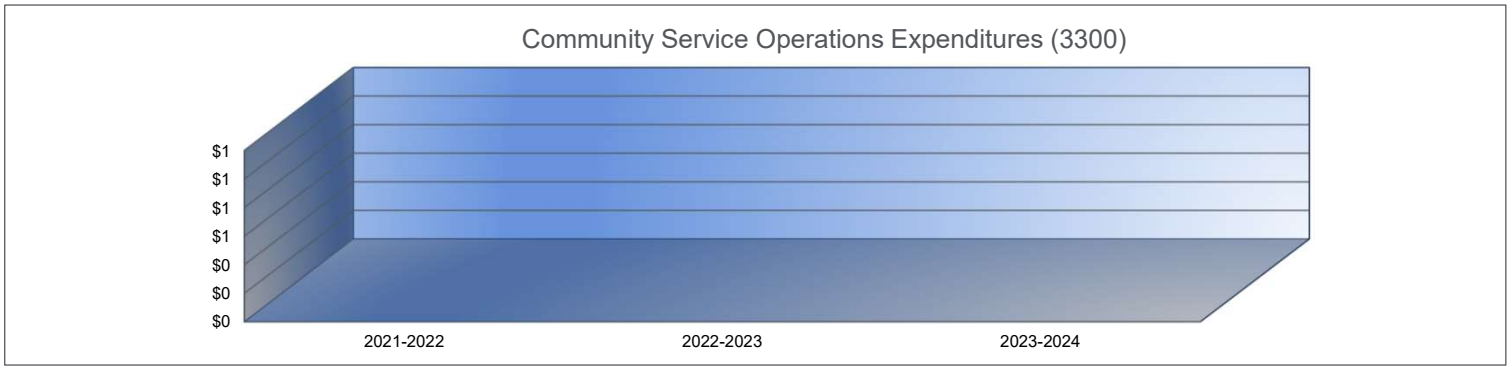


Note: Numbers on charts are within 1% due to rounding.

Community Service Operations Expenditures (3300)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$0	$0	0%	$0	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$0	$0	0%	$0	0%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$0	$0	0%	$0	0%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$0	$0	0%	$0	0%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$0	$0	0%	$0	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

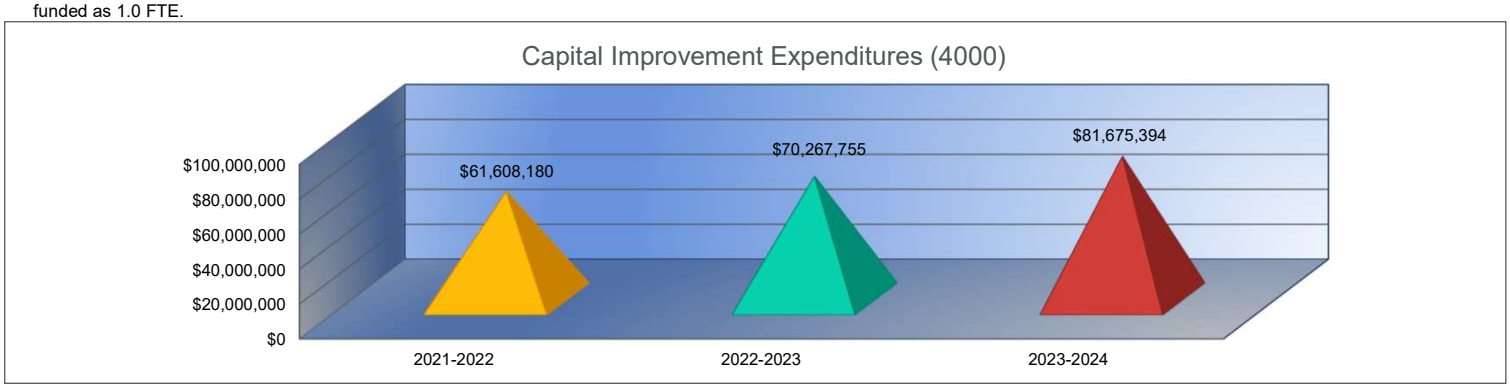


Note: Numbers on charts are within 1% due to rounding.

Capital Improvement Expenditures (4000)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$36,956,829	$4,572,125	-88%	$0	-100%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$24,651,351	$64,812,009	163%	$80,426,017	24%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$0	$815,649	0%	$1,081,619	33%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$0	$0	0%	$0	0%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$67,972	0%	$167,758	147%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$61,608,180	$70,267,755	14%	$81,675,394	16%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$1,382	$1,569	14%	$1,789	14%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$61,608,180	$70,267,755	14%	$81,675,394	16%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

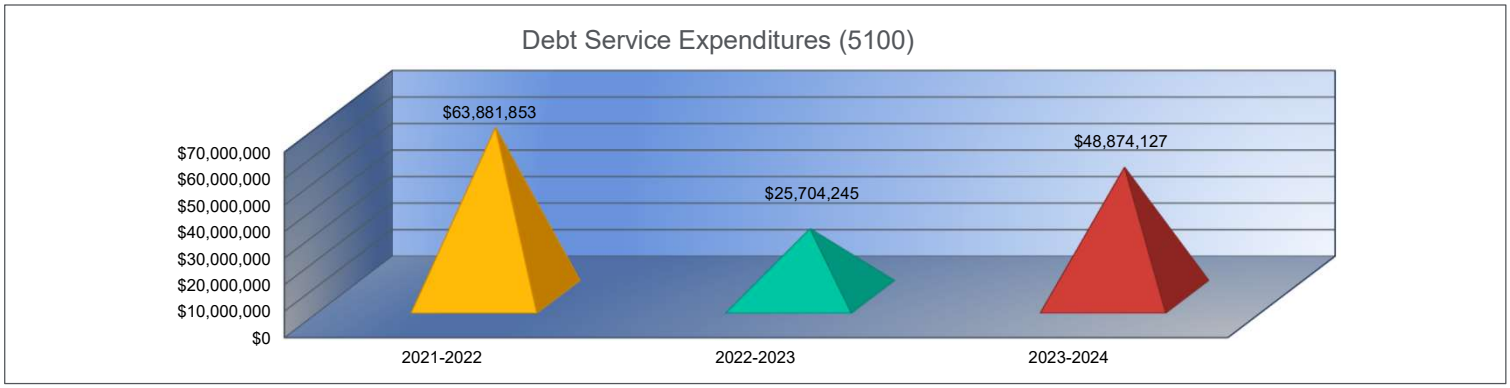


Note: Numbers on charts are within 1% due to rounding.

Debt Service Expenditures (5100)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$0	$0	0%	$0	0%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$0	$0	0%	$0	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	0%	$0	0%
Bilingual Education	$0	$0	0%	$0	0%
Virtual Education	$0	$0	0%	$0	0%
Capital Outlay	$2,765,378	$2,767,332	0%	$2,763,852	0%
Driver Training	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$0	$0	0%	$0	0%
Special Education	$0	$0	0%	$0	0%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	0%	$0	0%
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$0	$0	0%	$0	0%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$0	$0	0%		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$61,116,475	$22,936,913	-62%	$46,110,275	101%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$63,881,853	$25,704,245	-60%	$48,874,127	90%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$1,433	$574	-60%	$1,070	86%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$63,881,853	$25,704,245	-60%	$48,874,127	90%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

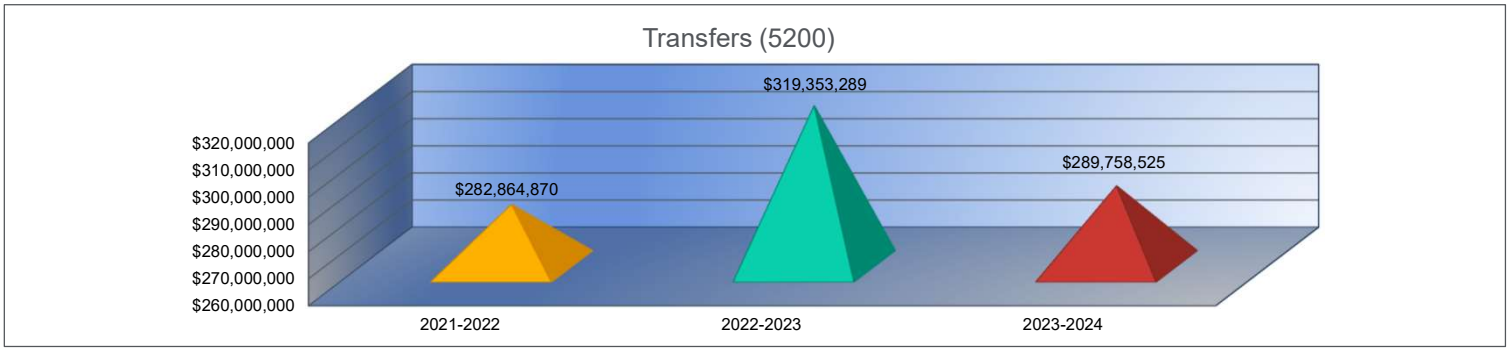


Note: Numbers on charts are within 1% due to rounding.

Transfers (5200)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$205,010,574	$239,769,752	17%	$210,536,300	-12%
Federal Funds	$0	$0	0%	$0	0%
Supplemental General	$77,488,696	$78,583,537	1%	$78,268,016	0%
Preschool-Aged At-Risk	$0	$0	0%	$0	0%
At Risk (K-12)	$0	$0	n/a	$0	n/a
Bilingual Education	$0	$0	n/a	$0	n/a
Virtual Education	$0	$0	n/a	$0	n/a
Capital Outlay	$0	$0	n/a	$0	n/a
Driver Training	$0	$0	n/a	$0	n/a
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	n/a	$0	n/a
Parent Education Program	$0	$0	n/a	$0	n/a
Summer School	$0	$0	n/a	$0	n/a
Special Education	$0	$0	n/a	$0	n/a
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$0	$0	n/a	$0	n/a
Gifts & Grants[1]	$0	$0	0%	$0	0%
Special Liability	$365,600	$1,000,000	174%	$954,209	-5%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%	$0	0%
KPERS Spec. Ret. Contribution	$0	$0	0%		
Contingency Reserve	$0	$0	0%	$0	0%
Text Book & Student Material	$0	$0	n/a		
Activity Fund	$0	$0	0%		
Bond and Interest #1	$0	$0	0%		
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	$282,864,870	$319,353,289	13%	$289,758,525	-9%
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$6,343	$7,133	12%	$6,346	-11%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	$282,864,870	$319,353,289	13%	$289,758,525	-9%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

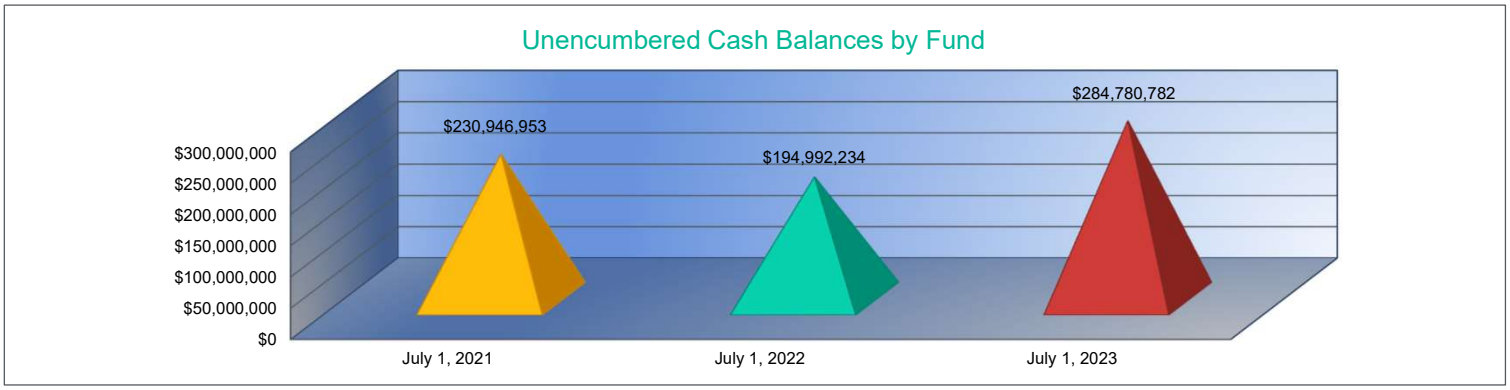


Note: Numbers on charts are within 1% due to rounding.

Unencumbered Cash Balances by Fund

	July 1, 2021	July 1, 2022	July 1, 2023
General	$0	$0	$0
Federal Funds	-$21,473,237	-$100,758,781	-$43,798,757
Supplemental General	$5,952,338	$6,325,363	$2,150,422
Preschool-Aged At-Risk	$1,175,000	$750,000	$750,000
At Risk (K-12)	$4,950,000	$2,773,000	$8,000,000
Bilingual Education	$875,000	$1,088,971	$1,000,000
Virtual Education	$1,126,982	$386,205	$761,116
Capital Outlay	$38,009,547	$71,075,536	$77,258,516
Driver Training	$0	$0	$0
Declining Enrollment	$0	$0	$0
Extraordinary School Program	$1,342,493	$3,537,131	$4,095,499
Food Service	$10,539,289	$12,653,864	$13,089,396
Professional Development	$414,310	$1,500,000	$1,500,000
Parent Education Program	$358,349	$450,000	$460,622
Summer School	$225,893	$108,940	$253,762
Special Education	$18,000,000	$19,500,000	$19,954,206
Cost of Living	$0	$0	$0
Career and Post-Secondary Ed.	$725,000	$1,200,000	$1,200,000
Gifts & Grants[1]	$4,800,166	$5,429,308	$4,355,609
Special Liability	$1,155,757	$893,442	$2,445,040
School Retirement	$0	$0	$0
Extraordinary Growth Facilities	$0	$0	$0
Special Reserve	$58,125,624	$56,367,529	$60,310,398
KPERS Spec. Ret. Contribution	$0	$0	$0
Contingency Reserve	$31,643,198	$31,643,198	$31,643,198
Text Book & Student Material	$12,608,530	$20,419,230	$23,251,408
Activity Fund	$1,331,309	$2,748,797	$1,941,215
Bond and Interest #1	$58,825,839	$56,664,876	$73,991,374
Bond and Interest #2	$0	$0	$0
No Fund Warrant	$0	$0	$0
Special Assessment	$235,566	$235,625	$167,758
Temporary Note	$0	$0	$0
SUBTOTAL	$230,946,953	$194,992,234	$284,780,782
Enrollment (FTE)[3]	44,594.2	44,771.2	45,663.3
Amount per Pupil[2]	$5,179	$4,355	$6,237
Adult Education	$0	$0	$0
Adult Supplemental Education	$0	$0	$0
Special Education Coop	$0	$0	$0
TOTAL	$230,946,953	$194,992,234	$284,780,782

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

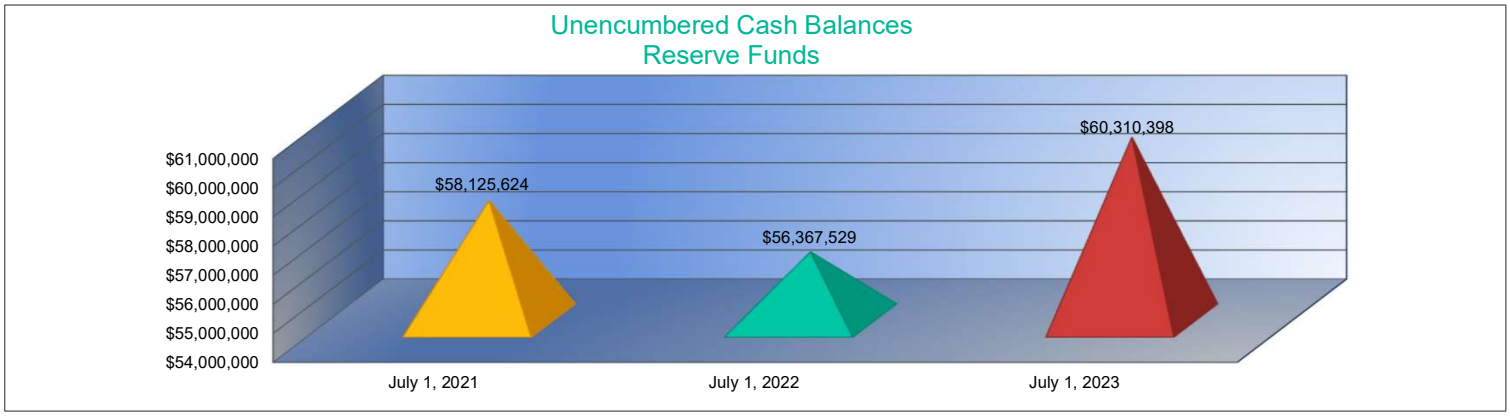


Note: Numbers on charts are within 1% due to rounding.

Unencumbered Cash Balances
Reserve Funds

	July 1, 2021	July 1, 2022	July 1, 2023
Special Reserve	$58,125,624	$56,367,529	$60,310,398
Amount per Pupil	$1,303	$1,259	$1,321

School districts are authorized by law to self insure rather than purchase insurance for the following categories:
Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

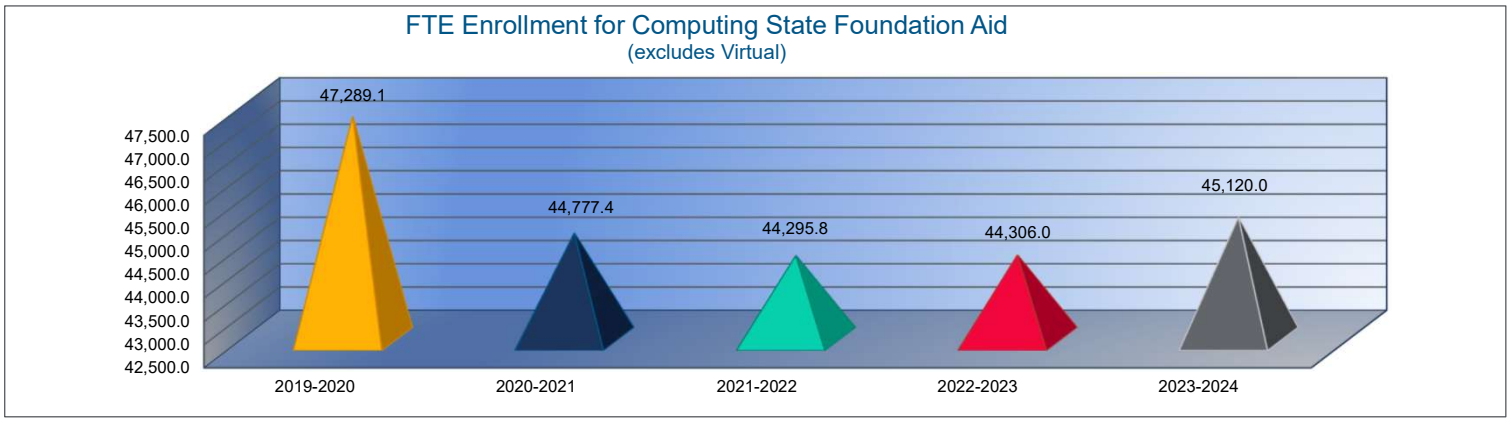


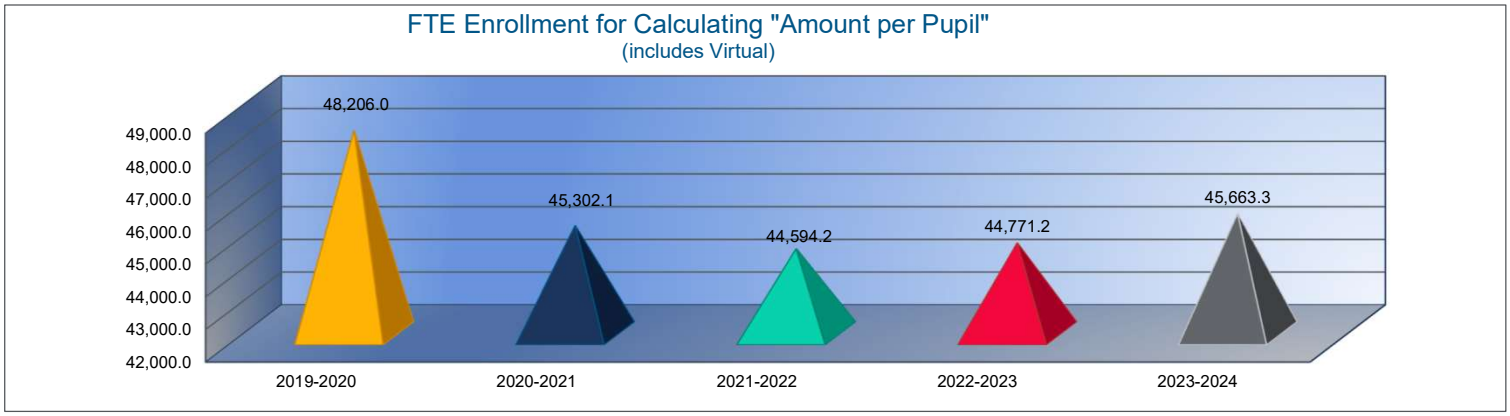
Note: Numbers on charts are within 1% due to rounding.

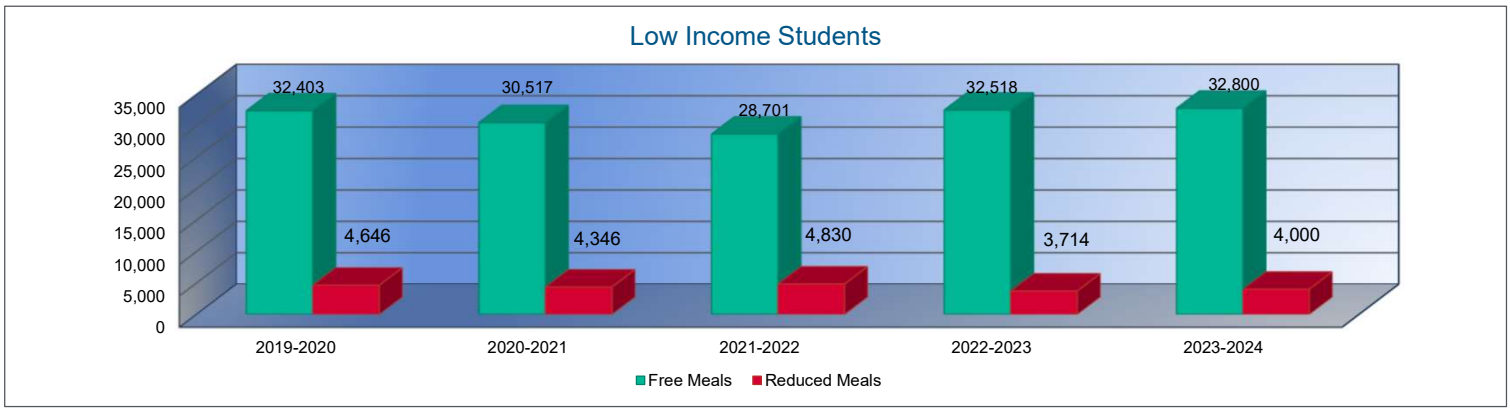
Enrollment Information

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	47,289.1	44,777.4	-5%	44,295.8	-1%	44,306.0	0%	45,120.0	2%
FTE Enrollment (incl. Virtual)[1]	48,206.0	45,302.1	-6%	44,594.2	-2%	44,771.2	0%	45,663.3	2%
Free Meal Student Headcount	32,403	30,517	-6%	28,701	-6%	32,518	13%	32,800	1%
Reduced Meal Student Headcount	4,646	4,346	-6%	4,830	11%	3,714	-23%	4,000	8%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



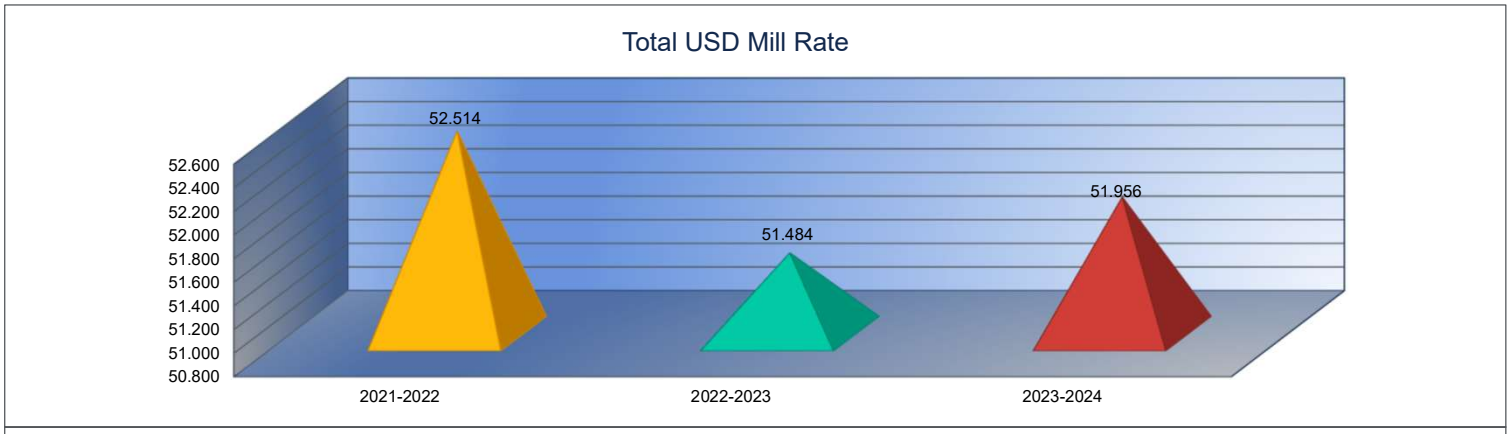


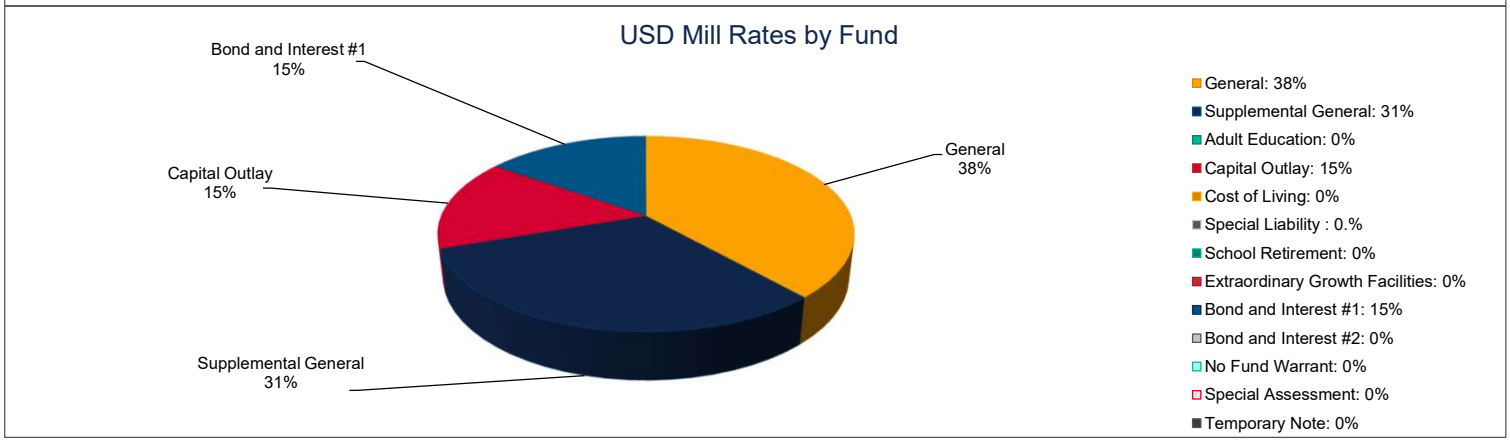


Note: Numbers on charts are within 1% due to rounding.

Mill Rates by Fund

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
General	20.000	20.000	20.000
Supplemental General	15.783	14.840	16.174
Adult Education	0.000	0.000	0.000
Capital Outlay	7.995	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.253	0.962	0.100
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.483	7.682	7.682
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.514**	**51.484**	**51.956**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**

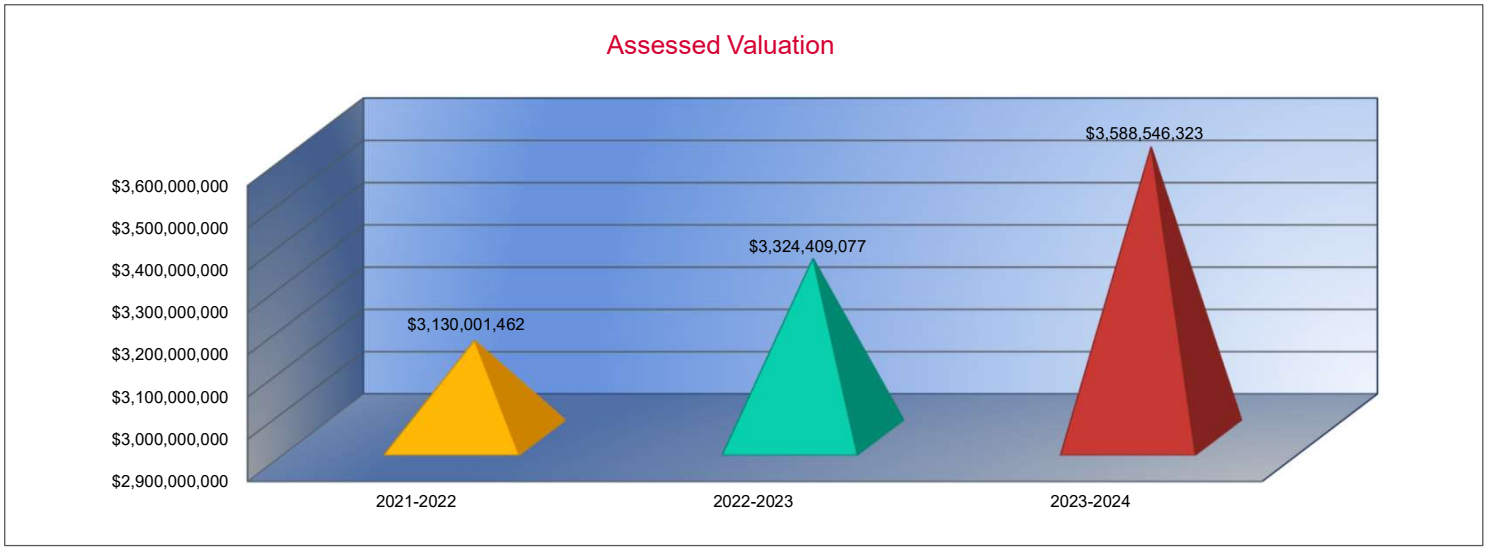


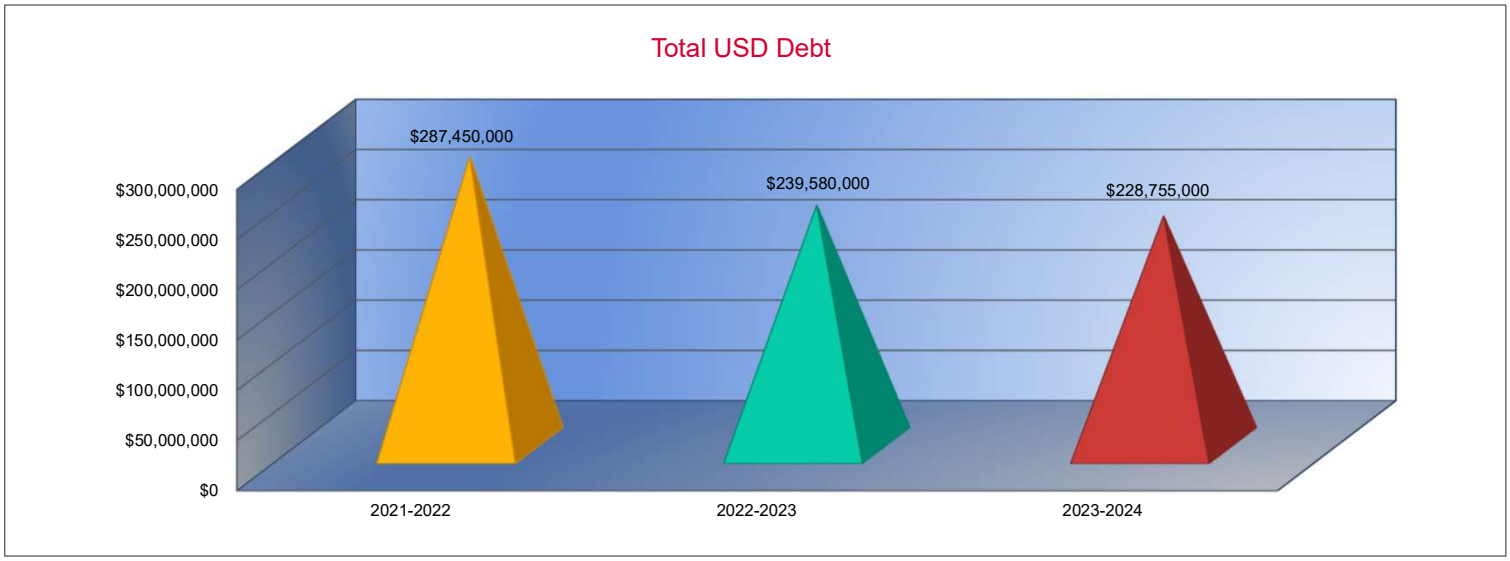


Note: Numbers on charts are within 1% due to rounding.

Other Information

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Assessed Valuation	$3,130,001,462	$3,324,409,077	$3,588,546,323
Total USD Debt	$287,450,000	$239,580,000	$228,755,000





Note: Numbers on charts are within 1% due to rounding.

KSDE Budget-at-a-Glance

WICHITA PUBLIC SCHOOLS®

Budget at a Glance

259 - Wichita

2023-2024

KANSAS STATE DEPARTMENT OF EDUCATION

Kansas leads the world in the success of each student.

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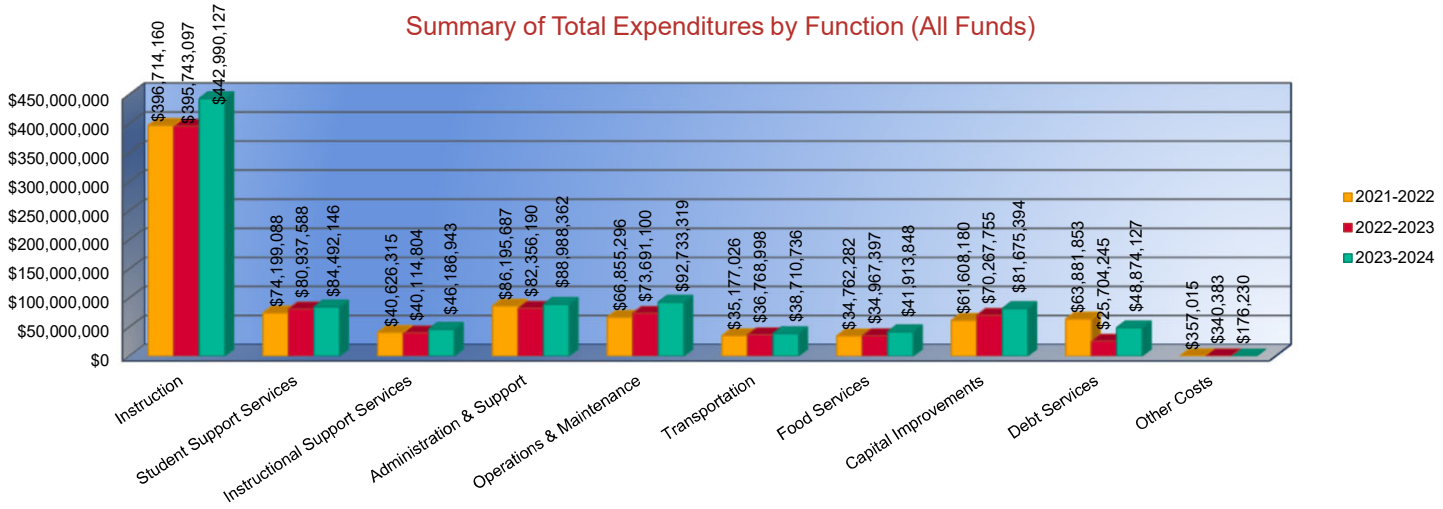
Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$396,714,160	46%	$395,743,097	47%	0%	$442,990,127	46%	12%
Student Support Services	$74,199,088	9%	$80,937,588	10%	9%	$84,492,146	9%	4%
Instructional Support Services	$40,626,315	5%	$40,114,804	5%	-1%	$46,186,943	5%	15%
Administration & Support	$86,195,687	10%	$82,356,190	10%	-4%	$88,988,362	9%	8%
Operations & Maintenance	$66,855,296	8%	$73,691,100	9%	10%	$92,733,319	10%	26%
Transportation	$35,177,026	4%	$36,768,998	4%	5%	$38,710,736	4%	5%
Food Services	$34,762,282	4%	$34,967,397	4%	1%	$41,913,848	4%	20%
Capital Improvements	$61,608,180	7%	$70,267,755	8%	14%	$81,675,394	8%	16%
Debt Services	$63,881,853	7%	$25,704,245	3%	-60%	$48,874,127	5%	90%
Other Costs	$357,015	<1%	$340,383	<1%	-5%	$176,230	<1%	-48%
Total Expenditures[1]	860,376,902	100%	$840,891,557	100%	-2%	$966,741,232	100%	15%
Amount per Pupil	$19,293		$18,782		-3%	$21,171		13%
Current Expenditures[2]	$755,141,314	100%	$731,744,334	100%	-3%	$804,005,136	100%	10%
Amount per Pupil	$16,934		$16,344		-3%	$17,607		8%
Percent of Expenditures for Instruction[3]								
Total Expenditures	$391,648,552	46%	$388,476,023	46%	0%	$427,973,572	44%	-2%
Current Expenditures	$391,648,552	52%	$388,476,023	53%	1%	$427,973,572	53%	0%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

   Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.
2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

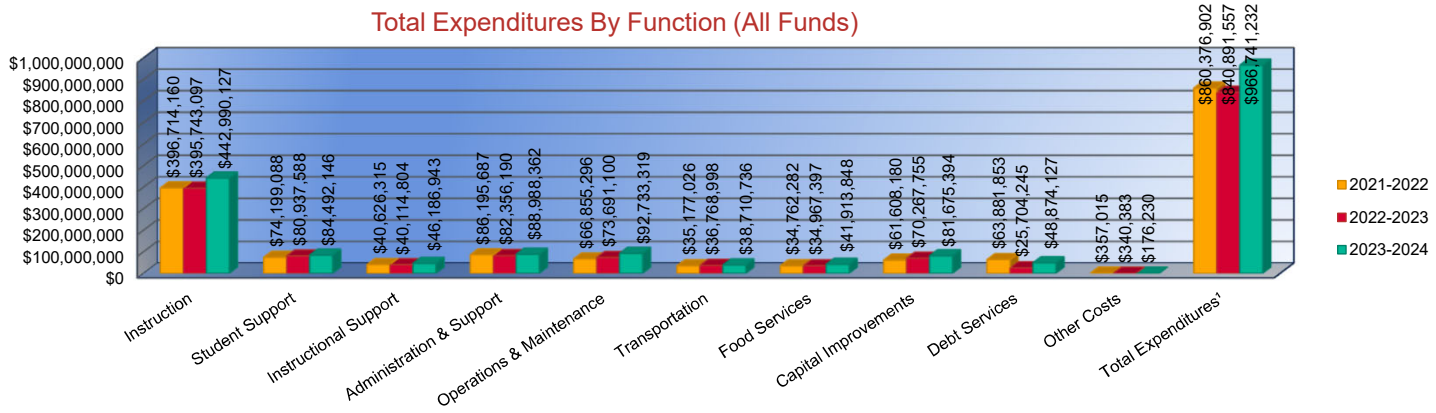
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	$396,714,160	$395,743,097	$442,990,127
Student Support	$74,199,088	$80,937,588	$84,492,146
Instructional Support	$40,626,315	$40,114,804	$46,186,943
Administration & Support	$86,195,687	$82,356,190	$88,988,362
Operations & Maintenance	$66,855,296	$73,691,100	$92,733,319
Transportation	$35,177,026	$36,768,998	$38,710,736
Food Services	$34,762,282	$34,967,397	$41,913,848
Capital Improvements	$61,608,180	$70,267,755	$81,675,394
Debt Services	$63,881,853	$25,704,245	$48,874,127
Other Costs	$357,015	$340,383	$176,230
Total Expenditures[1]	**$860,376,902**	**$840,891,557**	**$966,741,232**

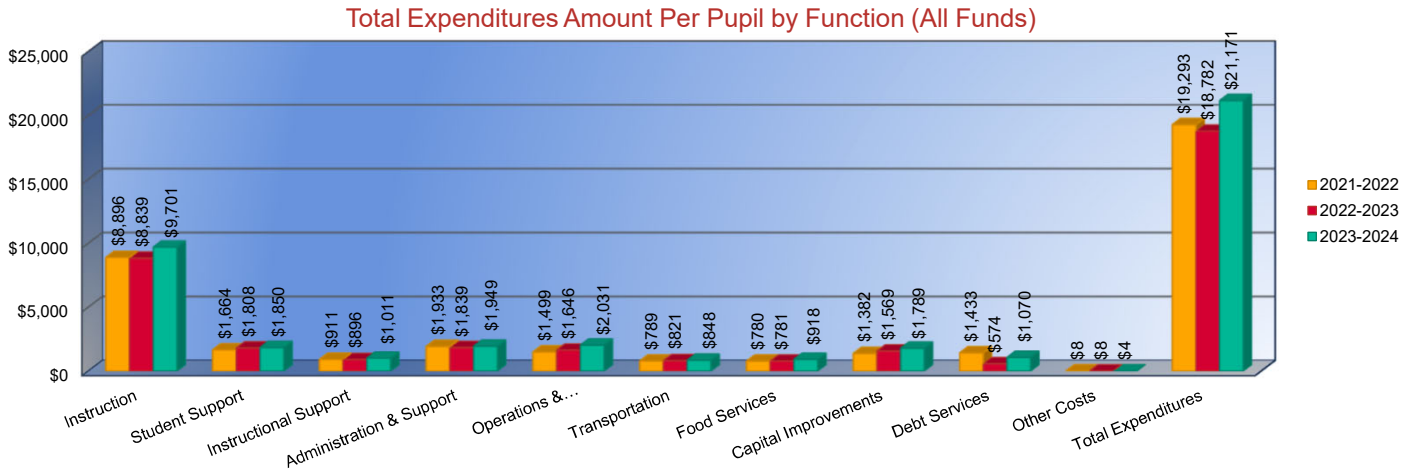
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	$8,896	$8,839	$9,701
Student Support	$1,664	$1,808	$1,850
Instructional Support	$911	$896	$1,011
Administration & Support	$1,933	$1,839	$1,949
Operations & Maintenance	$1,499	$1,646	$2,031
Transportation	$789	$821	$848
Food Services	$780	$781	$918
Capital Improvements	$1,382	$1,569	$1,789
Debt Services	$1,433	$574	$1,070
Other Costs	$8	$8	$4
Total Expenditures[1]	**$19,293**	**$18,782**	**$21,171**
Enrollment (FTE)[2]	**44,594.2**	**44,771.2**	**45,663.3**

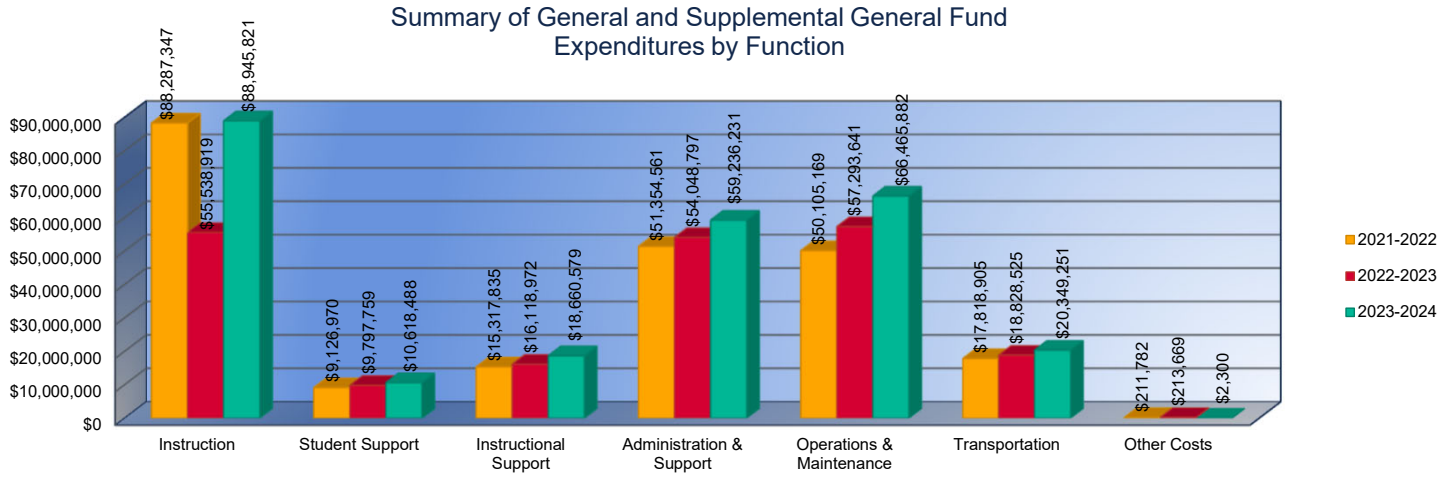
1. Funds included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	$88,287,347	38%	$55,538,919	26%	-37%	$88,945,821	34%	60%
Student Support	$9,126,970	4%	$9,797,759	5%	7%	$10,618,488	4%	8%
Instructional Support	$15,317,835	7%	$16,118,972	8%	5%	$18,660,579	7%	16%
Administration & Support	$51,354,561	22%	$54,048,797	26%	5%	$59,236,231	22%	10%
Operations & Maintenance	$50,105,169	22%	$57,293,641	27%	14%	$66,465,882	25%	16%
Transportation	$17,818,905	8%	$18,828,525	9%	6%	$20,349,251	8%	8%
Capital Improvements	$0	0%	$0	0%	0%	$0	0%	0%
Other Costs	$211,782	<1%	$213,669	$0	1%	$2,300	<1%	-99%
Total Expenditures	$232,222,569	100%	$211,840,282	100%	-9%	$264,278,552	100%	25%
Amount per Pupil	$5,207		$4,732		-9%	$5,788		22%

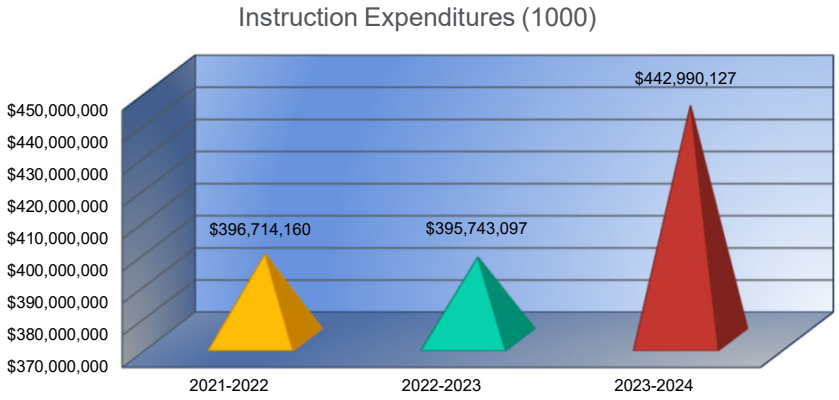
**The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.*



Instruction Expenditures (1000)

	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	$86,772,555	$55,036,109	-37%	$86,272,710	57%
Federal Funds	$70,934,638	$68,270,007	-4%	$52,312,851	-23%
Supplemental General	$1,514,792	$502,810	-67%	$2,673,111	432%
Preschool-Aged At-Risk	$7,192,940	$7,138,501	-1%	$9,298,093	30%
At Risk (K-12)	$92,625,472	$120,329,016	30%	$125,672,700	4%
Bilingual Education	$9,384,110	$11,221,783	20%	$15,322,657	37%
Virtual Education	$1,437,841	$1,306,199	-9%	$2,653,236	103%
Capital Outlay	$5,065,608	$7,267,074	43%	$15,016,555	107%
Driver Education	$0	$0	0%	$0	0%
Declining Enrollment	$0	$0	0%	$0	0%
Extraordinary School Program	$0	$0	0%	$0	0%
Food Service	$0	$0	0%	$0	0%
Professional Development	$0	$0	0%	$0	0%
Parent Education Program	$0	$0	0%	$0	0%
Summer School	$136,648	$0	-100%	$249,659	0%
Special Education	$70,040,914	$74,553,833	6%	$81,508,940	9%
Cost of Living	$0	$0	0%	$0	0%
Career and Postsecondary Ed.	$9,156,921	$9,438,216	3%	$11,526,204	22%
Gifts & Grants[1]	$742,578	$1,196,781	61%	$2,106,915	76%
Special Liability	$0	$0	0%	$0	0%
School Retirement	$0	$0	0%	$0	0%
Extraordinary Growth Facilities	$0	$0	0%	$0	0%
Special Reserve	$0	$0	0%		
KPERS Spec. Ret. Contribution	$35,629,392	$35,699,068	0%	$38,376,496	7%
Contingency Reserve	$0	$0	0%		
Text Book & Student Material	$5,240,983	$2,656,945	-49%		
Activity Fund	$838,768	$1,126,755	34%		
Bond and Interest #1	$0	$0	0%	$0	0%
Bond and Interest #2	$0	$0	0%	$0	0%
No-Fund Warrant	$0	$0	0%	$0	0%
Special Assessment	$0	$0	0%	$0	0%
Temporary Note	$0	$0	0%	$0	0%
SUBTOTAL	**$396,714,160**	**$395,743,097**	**0%**	**$442,990,127**	**12%**
Enrollment (FTE)[3]	44,594.2	44,771.2	0%	45,663.3	2%
Amount per Pupil[2]	$8,896	$8,839	-1%	$9,701	10%
Adult Education	$0	$0	0%	$0	0%
Adult Supplemental Education	$0	$0	0%	$0	0%
Special Education Coop	$0	$0	0%	$0	0%
TOTAL	**$396,714,160**	**$395,743,097**	**0%**	**$442,990,127**	**12%**

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	$415,336,778	$0	$415,336,778	$0			$0	$0
Supplemental General	$137,746,090	$2,150,422	$72,647,288			$0	$62,948,380	
Adult Education	$0	$0	$0	$0	$0	$0	$0	$0
Preschool-Aged At-Risk (4 yr Old)	$9,559,481	$750,000		$0	$0	$8,809,481	$0	$0
Adult Supplemental Education	$0	$0			$0	$0	$0	$0
At Risk (K-12)	$139,423,912	$8,000,000		$0	$0	$133,423,912	$0	$2,000,000
Bilingual Education	$17,067,263	$1,000,000		$0	$0	$16,067,263	$0	$0
Virtual Education	$3,561,836	$761,116			$0	$2,800,720	$0	$0
Capital Outlay	$116,625,821	$77,258,516	$14,857,203	$2,763,852	$3,134,000	$0	$33,612,250	$15,000,000
Driver Training	$0	$0	$0	$0	$0	$0	$0	$0
Declining Enrollment	$0	$0				$0		$0
Extraordinary School Program	$7,275,060	$4,095,499		$912,041	$0	$0	$2,267,520	$0
Food Service	$50,339,744	$13,089,396	$217,696	$33,697,163	$274,500	$0	$3,060,989	$0
Professional Development	$2,739,257	$1,500,000	$354,587	$0	$0	$884,670	$0	$0
Parent Education Program	$829,802	$460,622	$246,120	$0	$0	$123,060	$0	$0
Summer School	$273,762	$253,762		$0	$0	$0	$20,000	$0
Special Education	$141,076,098	$19,954,206	$0	$24,883,662	$0	$112,014,105	$0	$15,775,875
Career and Postsecondary Education	$12,750,242	$1,200,000	$46,000	$0	$0	$11,504,242	$0	$0
Special Liability Expense Fund	$2,000,000	$2,445,040			$0	$0	$734,540	$1,179,580
Special Reserve Fund		$60,310,398						
Gifts and Grants	$8,210,811	$4,355,609	$3,500,995	$0			$354,207	$0
Textbook & Student Materials Revolving		$23,251,408						
School Retirement	$0	$0			$0		$0	$0
Extraordinary Growth Facilities	$0	$0				$0	$0	
KPERS Special Retirement Contribution	$62,514,346	$0	$62,514,346					
Contingency Reserve		$31,643,198						
Activity Funds		$1,941,215						
Bond and Interest #1	$46,110,275	$73,991,374	$22,562,887	$2,720,107	$0		$30,945,401	$84,109,494
Bond and Interest #2	$0	$0	$0	$0	$0		$0	$0
No Fund Warrant	$0	$0					$0	$0
Special Assessment	$167,758	$167,758					$0	$0
Temporary Note	$0	$0			$0		$0	$0
Coop Special Education	$0	$0	$0	$0	$0		$0	$0
Federal Funds	$82,891,421	-$43,798,757		$126,690,178				$0
Cost of Living	$0	$0				$0	$0	
SUBTOTAL	$1,256,499,757	$284,780,782	$592,283,900	$191,667,003	$3,408,500	$285,627,453	$133,943,287	$118,064,949
Less Transfers	$285,627,453							
TOTAL Budget Expenditures	$970,872,304							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	555,674,917	553,781,787	592,283,900
Federal Revenues	138,591,342	233,070,375	191,667,003
Local Revenues[1]	136,437,493	143,390,837	137,351,787
Total Revenues	830,703,752	930,242,999	921,302,690
Revenues Per Pupil	18,628	20,778	20,176

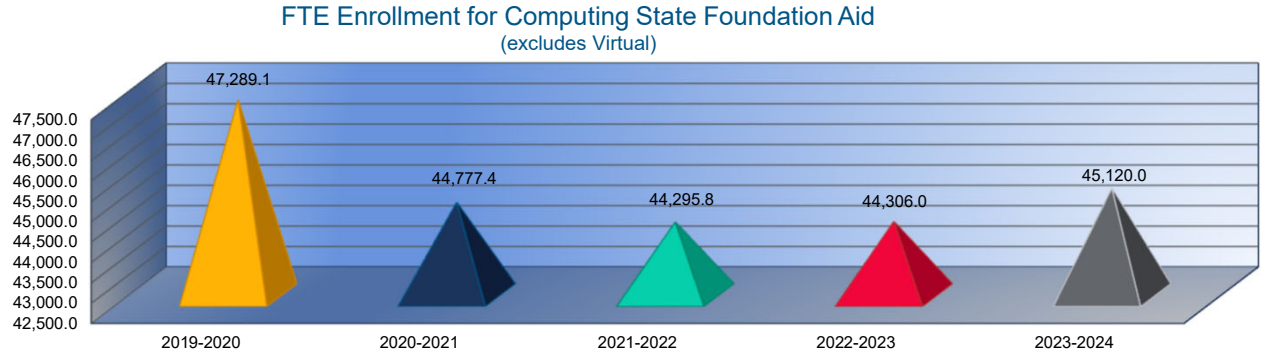
1. Excludes "Transfers" to avoid duplication of revenue.

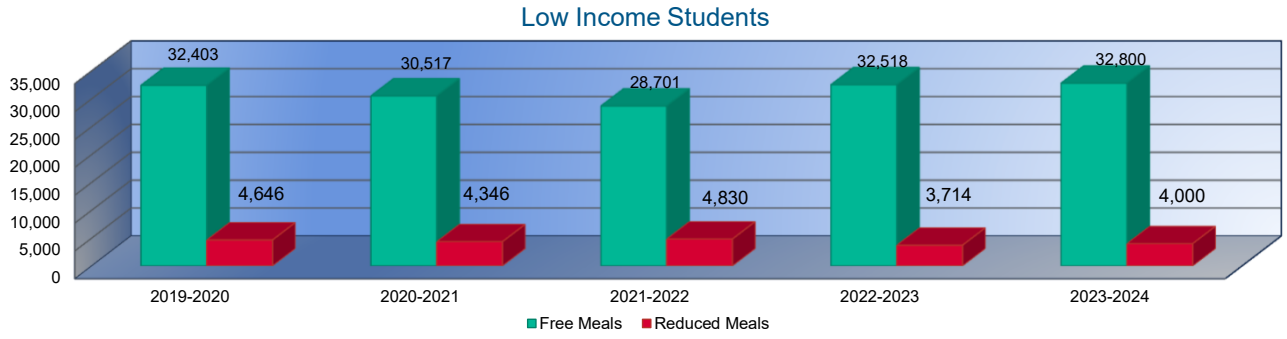
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual)[1]	47,289.1	44,777.4	-5%	44,295.8	-1%	44,306.0	0%	45,120.0	2%
Free Meal Student Headcount	32,403	30,517	-6%	28,701	-6%	32,518	13%	32,800	1%
Reduced Meal Student Headcount	4,646	4,346	-6%	4,830	11%	3,714	-23%	4,000	8%

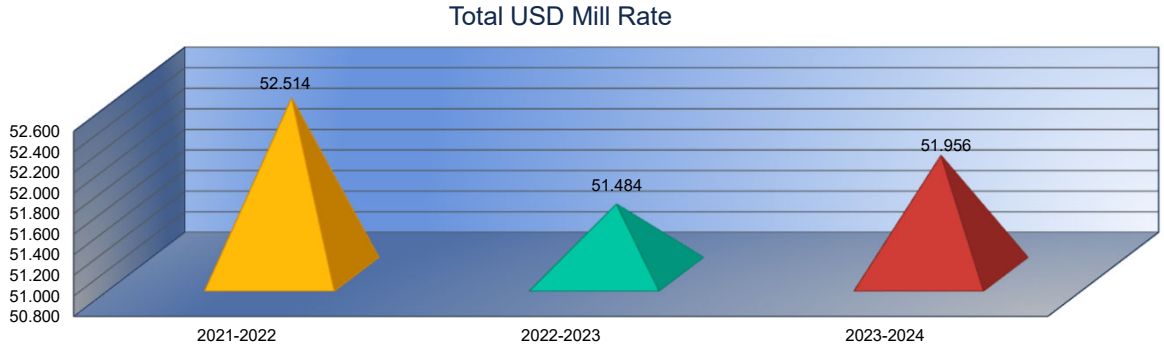
1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.





Mill Rates by Fund

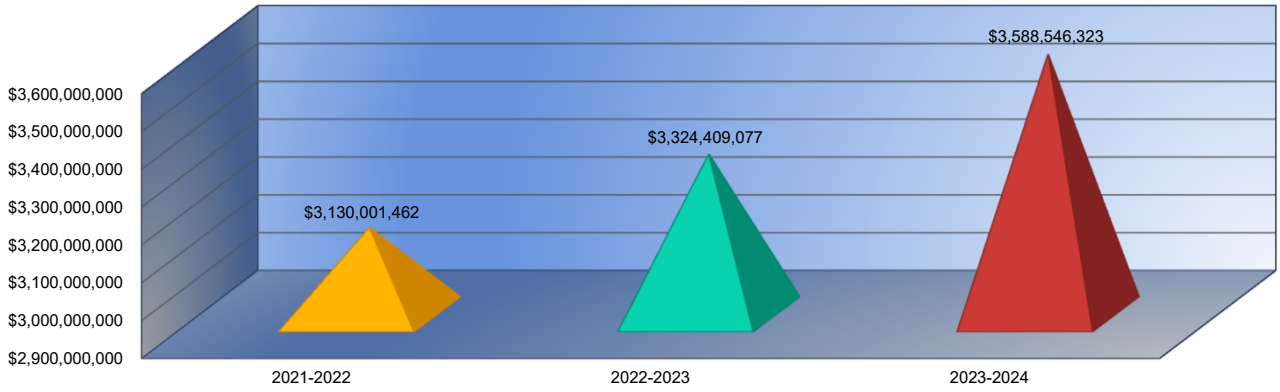
	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
General	20.000	20.000	20.000
Supplemental General	15.783	14.840	16.174
Adult Education	0.000	0.000	0.000
Capital Outlay	7.995	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.253	0.962	0.100
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	8.483	7.682	7.682
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.514**	**51.484**	**51.956**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



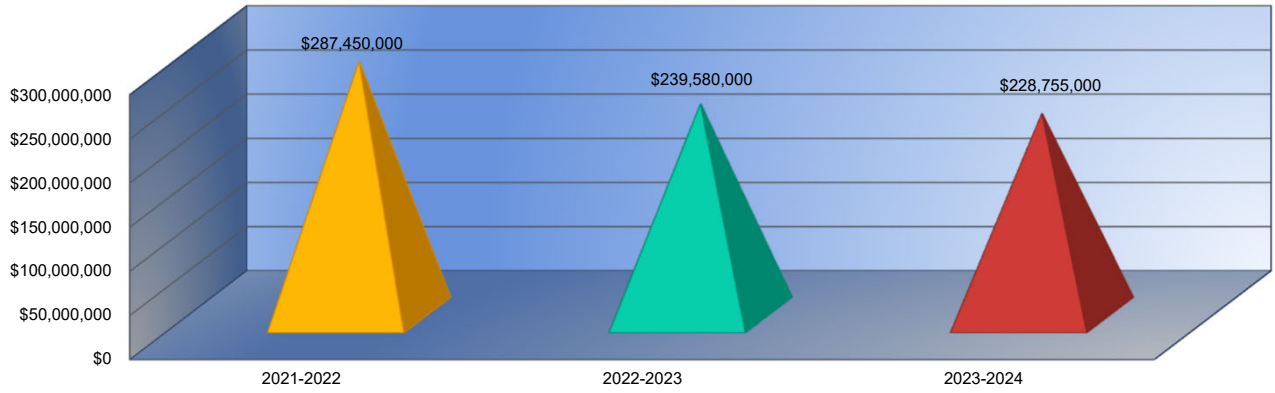
Other Information

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Assessed Valuation	$3,130,001,462	$3,324,409,077	$3,588,546,323
Total USD Debt	$287,450,000	$239,580,000	$228,755,000

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	228.0	$28,104,073	$123,263	234.5	$28,713,823	$122,447	240.0	$30,006,590	$125,027
Teachers (Full Time)	3,423.7	$237,459,506	$69,358	3,418.4	$232,248,754	$67,941	3412.70	$257,518,202	$75,459
Other Licensed Personnel	854.4	$71,927,945	$84,185	873.0	$75,822,021	$86,852	895.5	$78,867,727	$88,071
Classified Personnel	2,664.4	$126,249,783	$47,384	2,868.1	$130,265,976	$45,419	2,919.9	$143,896,318	$49,281
Substitutes/Temporary Help	~~~~~~	$18,805,750	~~~~~~	~~~~~~	$23,600,655	~~~~~~	~~~~~~	$19,945,403	~~~~~~

Administrators:

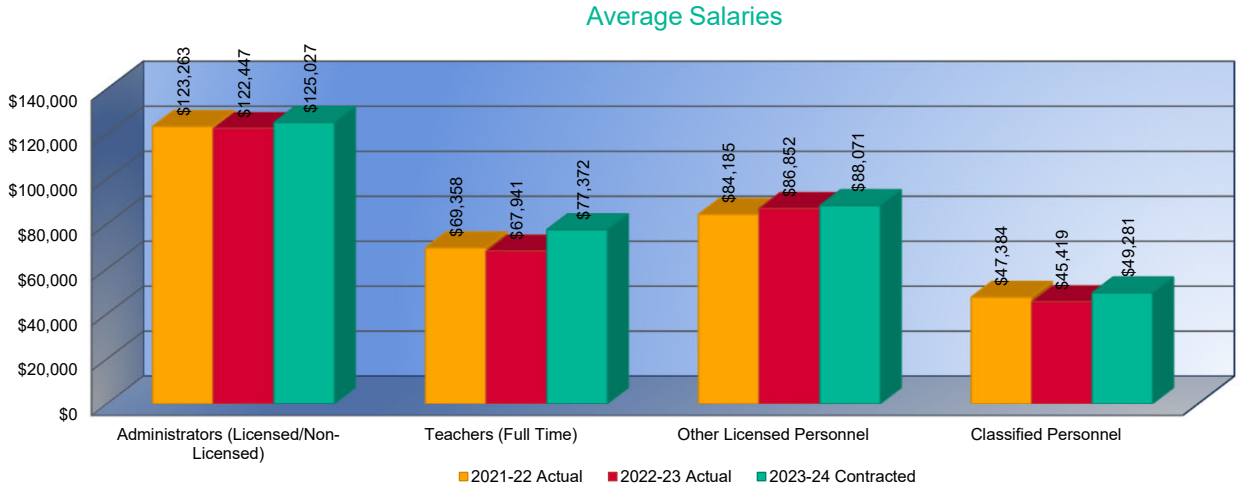
Administrators:	*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** 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.



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic

State Budget Codes

WICHITA
PUBLIC SCHOOLS®

GENERAL FUND	Code 06 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60			
1985 State Aid Reimbursements	65	467,604	522,535	
1990 Miscellaneous	67	49,191	10,905	
3000 State Sources				
3110 State Foundation Aid	95	331,572,119	342,231,445	358,007,976
3130 Mineral Production Tax	115	282	284	
3205 Special Education Aid	120	55,350,325	57,891,517	57,328,802
4000 Federal Sources				
4820 Impact Aid PL 382	145			
RESOURCES AVAILABLE	**170**	**387,439,521**	**400,656,686**	**415,336,778**
Total Expenditures & Transfers	175	387,439,521	400,656,686	415,336,778
Unencumbered Cash Balance (June 30)	190	0	0	

Budget Line 190: Line 170 minus Line 175

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

Budget Line 145: Impact Aid should reflect 70% after deducts for special education, Indian, low-rent housing, heavily impacted and construction. 2022 Senate Sub for House Bill 2567 removed federal impact aid from the state aid determination beginning FY2023.

State of Kansas
Budget Form USD-E

USD #259
2023-2024

GENERAL FUND	Code 06 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	61,066,880	34,193,529	61,930,942
120 Non-Certified	215	1,866,917	1,680,172	2,510,427
200 Employee Benefits				
210 Insurance (employee)	220	8,507,314	9,189,119	7,208,426
220 Social Security	225	4,772,284	2,699,914	4,929,766
290 Other	230	2,356,684	2,906,471	2,414,900
300 Purchased Professional & Tech Serv	235	1,137,486	2,080,381	2,153,790
400 Purchased Property Services	237	32,158	41,910	119,351
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240	5,015	5,515	10,122
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	488,643	486,359	776,788
600 Supplies				
610 General Supplemental (teaching)	260	5,811,168	1,216,722	3,225,453
644 Textbooks	265			
650 Supplies (technology related)	267	83,021	128,889	211,908
680 Miscellaneous Supplies	270	262,629	254,387	299,007

GENERAL FUND	Code 06 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	275	340,927	121,378	425,669
800 Other	280	41,429	31,363	56,161
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	6,077,979	6,335,695	6,899,893
120 Non-Certified	290	749,420	779,376	1,014,439
200 Employee Benefits				
210 Insurance (employee)	295	729,974	882,303	756,622
220 Social Security	300	510,458	532,614	605,447
290 Other	305	253,102	562,385	295,040
300 Purchased Professional & Tech Serv	310	73,126	112,369	143,388
400 Purchased Property Services	313	16,222	16,053	19,603
500 Other Purchased Services	315	86,595	135,845	163,132
600 Supplies	320	129,111	117,286	297,933
700 Property (equipment & furnishings)	325	14,910	12,760	35,537
800 Other	330	1,913	1,219	16,175
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	10,224,671	10,711,705	12,708,673
120 Non-Certified	340	1,345,797	1,276,790	1,565,970
200 Employee Benefits				
210 Insurance (employee)	345	1,279,020	1,339,358	1,421,940
220 Social Security	350	871,951	903,034	1,092,008
290 Other	355	430,472	953,717	532,971
300 Purchased Professional & Tech Serv	360	88,970	86,362	165,128
400 Purchased Property Services	363	2,731	5,926	1,746
500 Other Purchased Services	365	200,967	186,798	280,811
600 Supplies				
640 Books (not textbooks) & Periodicals	370	191,069	206,922	289,108
650 Technology Supplies	375	13,456	10,398	31,643
680 Miscellaneous Supplies	380	244,695	220,599	225,980
700 Property (equipment & furnishings)	385	28,602	75,819	51,258
800 Other	390	26,160	11,782	46,565
2300 General Administration				
100 Salaries				
110 Certified	395	1,584,760	1,557,901	1,656,971
120 Non-Certified	400	267,378	457,060	568,760
200 Employee Benefits				
210 Insurance (employee)	405	118,287	146,928	151,938
220 Social Security	410	124,435	138,250	170,268
290 Other	415	97,887	187,751	111,089
300 Purchased Professional & Tech Serv	420	81,312	77,130	115,477
400 Purchased Property Services	425	2,900		2,000
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	4,891	5,181	5,361
590 Other	440	73,449	99,975	97,220
600 Supplies	445	59,813	64,942	69,764
700 Property (equipment & furnishings)	450	7,355	20,261	17,752
800 Other	455	112,842	86,894	78,072
2400 School Administration				
100 Salaries				
110 Certified	460	17,561,396	18,242,983	20,000,690
120 Non-Certified	465	8,480,838	9,074,171	10,579,063
200 Employee Benefits				
210 Insurance (employee)	470	3,376,361	3,500,419	3,676,320
220 Social Security	475	1,983,130	2,046,229	2,339,350
290 Other	480	989,490	2,178,547	1,157,496

GENERAL FUND	Code 06 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Tech Serv	485	16,418	933	16,289
400 Purchased Property Services	490	38,029	39,740	33,326
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495	12,626	18,796	9,923
590 Other	500	47,745	53,534	79,714
600 Supplies	505	745,605	678,413	494,944
700 Property (equipment & furnishings)	510	37,451	21,143	26,094
800 Other	515	2,558	3,304	1,208
2500 Central Services				
100 Salaries				
110 Certified	730	207,987	220,035	769,585
120 Non-Certified	735	781,537	1,264,634	1,653,106
200 Employee Benefits				
210 Insurance	740	150,420	188,941	171,810
220 Social Security	745	104,950	110,423	185,337
290 Other	750	44,760	121,794	90,708
300 Purchased Professional & Tech Serv	755	46,221	41,740	45,000
400 Purchased Property Services	760	59	172	550
500 Other Purchased Services	765	92,195	91,266	96,008
600 Supplies	770	145,118	56,528	31,014
700 Property (equipment & furnishings)	775	20,292	27,676	19,039
800 Other	780	5,884	10,083	6,614
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	21,932,795	24,447,012	28,927,033
200 Employee Benefits				
210 Insurance (employee)	525	4,185,420	4,250,265	5,003,190
220 Social Security	530	1,809,464	1,826,539	2,212,925
290 Other	535	857,975	1,960,543	1,106,861
300 Purchased Professional & Tech Serv	540	491,692	493,182	694,390
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	31,375	36,242	37,000
430 Repairs & Maintenance	555	1,170,434	1,220,072	1,132,651
440 Rentals	560			900
460 Repair of Buildings	565			
490 Other	570	386,926	391,338	395,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	37,012	44,463	59,217
600 Supplies				
610 General Supplies	585	2,698,922	3,882,874	4,572,633
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600	554,366	446,599	690,448
629 Other	605			
680 Miscellaneous Supplies	610	47,207	55,610	43,015
700 Property (equipment & furnishings)	615	114,049	146,238	179,171
800 Other	620	6,566	7,559	7,325
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622			
200 Employee Benefits				
210 Insurance (employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			

GENERAL FUND	Code 06 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	102,657	117,728	274,839
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			

GENERAL FUND	Code 06 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920	210,050	212,880	
400 Purchased Property Services	925	132		500
500 Other Purchased Services	930			
600 Supplies	935			500
700 Property (equipment & furnishings)	940	1,600	789	1,300
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805	8,133,380	9,528,620	13,009,300
937 Virtual Education	807	1,262,980	2,354,118	2,800,720
938 Capital Outlay	810	32,490,727	35,000,000	
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830	2,495,852	1,090,340	884,670
948 Parent Education Program	835	0		
949 Summer School	837			
950 Special Education	840	59,489,726	63,656,925	68,861,863
954 Career & Postsecondary Education	850	3,719,152	3,770,188	6,843,217
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885			
974 Textbook & Student Materials Revolving Fund	889	11,017,386	3,700,420	3,176,863
976 Preschool-Aged At-Risk	891	6,846,912	7,308,676	8,809,481
978 At Risk (K-12)	893	79,554,459	113,360,465	106,150,186
TOTAL EXPENDITURES*	~~~	387,439,521	400,656,686	415,336,778

**Goes to Budget Line 175.*

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-21,473,237	-100,758,781	-43,798,757
Cancellation of Prior Year Encumbrances	03	534,610	2,603,811	
REVENUES				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	24,683,070	23,643,884	39,416,720
4593 Title II	15	3,975,796	4,129,658	5,499,962
4602 Title IV	22	834,664	781,550	1,608,777
4601 Title III (English Language Acquisition)	60	857,860	887,632	1,157,407
4595 ESSER I (CARES Act)	67	5,763,044	291,017	
4605 ESSER II (CRRSA)	68	35,335,910	40,780,214	1,132,680
4606 ESSER III (ARP)	70	2,416,985	96,468,560	76,515,958
4599 Other	75	4,923,602	2,643,012	1,358,674
RESOURCES AVAILABLE	170	57,852,304	71,470,557	82,891,421
TOTAL EXPENDITURES	175	158,611,085	115,269,314	82,891,421
UNENCUMBERED CASH BALANCE JUNE 30	190	-100,758,781	-43,798,757	0

Budget Line 010: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 015: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

Budget Line 022: Includes Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

USD# 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	35,368,565	35,302,268	26,545,481
120 NonCertified	215	10,892,885	9,471,070	12,512,040
200 Employee Benefits				
210 Insurance (Employee)	220	5,398,900	5,639,754	6,640,456
220 Social Security	225	3,486,308	3,594,030	2,987,893
290 Other	230	1,473,731	1,482,010	1,317,330
300 Purchased Professional & Technical Serv	235	4,539,418	2,529,871	191,000
400 Purchased Property Services	237	4,600	6,880	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250	1,918	1,155	7,000
590 Other	255	235,477	394,110	21,000

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	1,872,719	3,735,199	1,699,651
644 Textbooks	265		117,800	
650 Supplies (Technology Related)	267	424,464	859,401	55,000
680 Miscellaneous Supplies	270	2,544,120	1,251,070	27,000
700 Property (Equipment & Furnishings)	275	4,691,533	3,872,907	309,000
800 Other	280		12,482	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	8,249,689	7,055,881	4,676,901
120 NonCertified	290	2,942,535	2,604,140	2,292,166
200 Employee Benefits				
210 Insurance (Employee)	295	844,864	698,341	927,337
220 Social Security	300	846,178	736,929	533,131
290 Other	305	310,427	273,834	238,430
300 Purchased Professional & Technical Serv	310	369,273	1,775,994	120,000
400 Purchased Property Services	313	27,759	2,979	
500 Other Purchased Services	315	108,037	96,109	77,000
600 Supplies	320	1,409,274	1,071,555	81,000
700 Property (Equipment & Furnishings)	325	747,803	331,675	55,000
800 Other	330	6,846	4,100	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	9,884,070	10,770,296	9,541,270
120 NonCertified	340	242,848	220,049	161,573
200 Employee Benefits				
210 Insurance (Employee)	345	922,944	940,884	950,544
220 Social Security	350	760,164	828,383	742,270
290 Other	355	409,873	428,286	336,615
300 Purchased Professional & Technical Serv	360	757,765	842,797	1,713,000
400 Purchased Property Services	363		1,040	4,000
500 Other Purchased Services	365	746,324	725,850	1,158,640
600 Supplies				
640 Books (not textbooks) & Periodicals	370	1,231,480	379,146	
650 Technology Supplies	375	1,436,765	35,902	18,000
680 Miscellaneous Supplies	380	86,945	121,163	497,000
700 Property (Equipment & Furnishings)	385	3,610	44,013	46,000
800 Other	390	9,996	980	
2300 General Administration				
100 Salaries				
110 Certified	395	422,578	386,733	266,049
120 NonCertified	400	758,822	574,355	489,946
200 Employee Benefits				
210 Insurance (Employee)	405	87,078	74,175	74,520
220 Social Security	410	89,247	70,604	57,834
290 Other	415	67,853	45,522	35,523

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	420	150	7,561	
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	2,311	16,074	13,000
600 Supplies	445	12,199	7,141	32,000
700 Property (Equipment & Furnishings)	450	1,892	3,562	7,000
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	1,198,075	1,896,738	1,202,927
120 NonCertified	465	1,542,347	1,362,553	945,652
200 Employee Benefits				
210 Insurance (Employee)	470	91,908	212,891	281,520
220 Social Security	475	178,331	246,827	164,366
290 Other	480	194,564	127,271	99,309
300 Purchased Professional & Technical Serv	485	53,591	998	
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500		128,610	
600 Supplies	505	66	19,505	
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680	19,601	14,968	
120 NonCertified	685	3,438,821	1,576,036	218,562
200 Employee Benefits				
210 Insurance	690	19,851	18,761	31,050
220 Social Security	695	65,769	56,514	16,721
290 Other	700	82,597	34,546	9,376
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715	224	5,463	
600 Supplies	720	818,155	4,225	5,000
700 Property (Equipment & Furnishings)	725	946,440	17,729	
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	4,938,225	2,882,972	1,744,141
200 Employee Benefits				
210 Insurance (Employee)	525	259,811	246,914	281,520
220 Social Security	530	257,579	216,560	133,427
290 Other	535	361,974	102,378	64,726

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	31,273		
430 Repairs & Maintenance	555	18,250		
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	194,767	468,997	
500 Other Purchased Services				
520 Insurance	575	14,581	7,763	37,000
590 Other	580	8,043	459	
600 Supplies				
610 General Supplies	585	643,835	41,852	
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	2,415	78,370	
700 Property (Equipment & Furnishings)	615	150,281	2,303	
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	47,178	49,491	5,000
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	3,609	3,786	383
290 Other	640	4,162	1,752	53
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	758,705	867,493	12,000
519 Mileage in Lieu of Trans	655	7,247	13,898	
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675	1,352	1,413	
2900 Other Support Services				
100 Salaries				
110 Certified	805	4,886	3,688	
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820	374	282	
290 Other	825	174	133	
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services 3100 Food Service Operation 100 Salaries 110 Certified	735			
120 NonCertified	740	482,601	445,183	24,000
200 Employee Benefits 210 Insurance	745			
220 Social Security	750	36,919	34,057	1,836
290 Other	755	15,228	14,211	252
500 Other Purchased Services 520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770		252	
600 Supplies 630 Food & Milk	775	27,570	40,420	153,000
680 Miscellaneous Supplies	780	588	2,867	1,000
700 Property (Equipment & Furnishings)	785	52		
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800	4,900,649	690,049	
4500 New Building Acquisition & Construction	**865**			
4700 Building Improvements 100 Salaries 120 NonCertified	**870**	74,358	60,554	
200 Fringe Benefits 210 Insurance	**875**			
220 Social Security	**880**	5,688	4,632	
290 Other	**885**	3,454	2,811	
400 Outside Contractors	**890**	31,972,680	3,814,079	
4900 Other	**900**			
TOTAL EXPENDITURES*	~~~	158,611,085	115,269,314	82,891,421

**Goes to Budget Line 175.*

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	5,952,338	6,325,363	2,150,422
Cancellation of Prior Year Encumbrances	03	2,227,833	928,153	
REVENUES				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2020 $	10	1,407,905		
2021 $	15	46,020,787	1,506,764	
2022 $	20		45,560,887	2,511,115
1140 Delinquent Tax	25	1,113,895	799,821	555,288
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	5,905,461	6,289,474	5,615,565
2450 Recreational Vehicle Tax	75	46,353	46,538	44,709
2460 Commercial Vehicle Tax	77	390,100	388,881	373,461
2800 In Lieu of Taxes IRBs/Rental Excise	85	41,333	8,091	34,625
3000 STATE SOURCES				
3140 Supplemental State Aid	95	70,501,676	69,833,335	72,647,288
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	133,607,681	131,687,307	83,932,473
TOTAL EXPENDITURES & TRANSFERS	175	127,282,318	129,536,885	137,746,090
TAX REQUIRED (175 minus 170)	195			53,813,617
PERCENT OF COLLECTION	196			94.800 %
TOTAL 2023 TAX REQUIRED (195÷196)	197			56,765,419
Delinquent Tax	200			1,277,222
AMOUNT OF 2023 TAX TO BE LEVIED (Line 197 + Line 200)	205			58,042,641
UNENCUMBERED CASH BALANCE JUNE 30	207	6,325,363	2,150,422	~~~~~~~~~~

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

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	31,036	34,273	1,867,526
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			142,865
290 Other	230	1,045,439	257	19,611
300 Purchased Professional & Technical Serv	235	3,109	2,309	2,309
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255	403,075	372,009	600,000

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260	15,933	93,962	20,800
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	16,200		20,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290	134,145	138,807	144,998
200 Employee Benefits				
210 Insurance (Employee)	295	24,840	24,840	24,840
220 Social Security	300	9,935	10,269	11,092
290 Other	305	188,318	8,363	5,349
300 Purchased Professional & Technical Serv	310	49,449	51,021	75,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	325	201	
700 Property (Equipment & Furnishings)	325		0	
800 Other	330	77,148	76,353	110,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	88,081	94,501	98,167
120 NonCertified	340	2,269		7,500
200 Employee Benefits				
210 Insurance (Employee)	345	8,280	8,280	8,280
220 Social Security	350	6,520	6,821	8,084
290 Other	355	183,936	5,177	3,247
300 Purchased Professional & Technical Serv	360	53,601	13,133	61,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	5,720		5,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	22	1,850	5,000
700 Property (Equipment & Furnishings)	385	20,845		50,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	110,567	122,730	130,623
120 NonCertified	400	635,814	760,470	697,879
200 Employee Benefits				
210 Insurance (Employee)	405	55,094	56,580	57,960
220 Social Security	410	50,196	59,682	63,380
290 Other	415	488,104	70,215	43,104
300 Purchased Professional & Technical Serv	420	55,384	109,770	419,357
400 Purchased Property Services	425	293		1,500
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435	29	21	75
590 Other	440	8,807	19,209	1,600
600 Supplies	445	28,432	19,564	31,113
700 Property (Equipment & Furnishings)	450	1,722	4,645	4,500

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	455	54,109	53,977	74,000
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	193,495	170,286	186,176
120 NonCertified	735	1,533,830	4,011,162	4,184,188
200 Employee Benefits				
210 Insurance	740	1,144,454	1,145,887	1,256,076
220 Social Security	745	704,947	725,071	850,954
290 Other	750	469,787	800,152	470,440
300 Purchased Professional & Technical Serv	755	730,274	1,136,784	547,823
400 Purchased Property Services	760	343,795	504,981	591,350
500 Other Purchased Services	765	203,843	2,968	982,017
600 Supplies	770	3,299,331	1,896,882	1,971,619
700 Property (Equipment & Furnishings)	775	859,002	1,021,175	1,622,150
800 Other	780	2,956,873	522,809	520,487
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	308,381	326,302	355,218
200 Employee Benefits				
210 Insurance (Employee)	525	31,740	33,120	33,120
220 Social Security	530	22,795	24,085	27,174
290 Other	535	437,055	28,277	14,841
300 Purchased Professional & Technical Serv	540	104,825	13,506	165,000
400 Purchased Property Services				
411 Water/Sewer	545	941,432	1,027,149	1,179,218
420 Cleaning	550			
430 Repairs & Maintenance	555		54,053	2,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	3,559,745	3,809,229	4,502,153
590 Other	580	8,245	7,744	12,052
600 Supplies				
610 General Supplies	585	149,532	924,187	212,495
620 Energy				
621 Heating	590	1,854,695	2,646,776	3,952,300
622 Electricity	595	8,294,946	9,160,473	10,778,600
626 Motor Fuel (not school bus)	600			135,702
629 Other	605			
680 Miscellaneous Supplies	610	60,436	29,664	26,400

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	6,944	150	7,050
800 Other	620	195	390	800
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	444,373	434,347	468,458
200 Employee Benefits				
210 Insurance	654	51,236	51,803	52,495
220 Social Security	656	32,439	31,749	35,837
290 Other	658	20,053	35,891	20,572
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	15,649,569	16,383,881	17,286,400
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	1,499,073	1,745,935	2,171,780
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720	5,076	9,666	10,919
600 Supplies	722	10,844	8,838	21,651
730 Equipment	724	3,585	8,687	6,300
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	2,711,113	2,785,043	3,057,963
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835	286,149	234,727	123,060
949 Summer School	837			
950 Special Education	840	46,333,430	44,178,439	43,152,242
954 Career and Postsecondary Education	850	6,354,543	6,268,126	4,661,025
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At Risk (K-12)	890	21,803,461	25,117,202	27,273,726
TOTAL EXPENDITURES & TRANSFERS*	~~~	127,282,318	129,536,885	137,746,090

**Goes to Budget Line 175.*

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,175,000	750,000	750,000
Cancellation of Prior Year Encumbrances	03	105,832	114	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	6,846,912	7,308,676	8,809,481
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	8,127,744	8,058,790	9,559,481
TOTAL EXPENDITURES & TRANSFERS	175	7,377,744	7,308,790	9,559,481
UNENCUMBERED CASH BALANCE JUNE 30	190	750,000	750,000	0

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PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	2,472,818	2,383,707	3,887,195
120 NonCertified	215	2,534,710	2,450,979	2,698,795
200 Employee Benefits				
210 Insurance (Employee)	220	1,153,070	1,086,379	1,194,390
220 Social Security	225	373,748	359,735	503,827
290 Other	230	180,409	308,432	225,662
300 Purchased Professional & Technical Serv	235	376,802	387,681	500,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	7,032	7,426	3,224
600 Supplies				
610 General Supplemental (Teaching)	255	60,289	71,235	150,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	6,120	10,619	15,000
700 Property (Equipment & Furnishings)	270	27,942	72,308	120,000
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	25,338	25,704	27,218
120 NonCertified	285	3,965		
200 Employee Benefits				
210 Insurance (Employee)	290	3,312	3,312	3,312
220 Social Security	295	2,173	1,932	2,083
290 Other	300	971	1,737	1,044
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	1,816	1,866	2,060
600 Supplies	315	34,584	18,701	21,000
700 Property (Equipment & Furnishings)	320	19,750	8,877	26,500
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	11,281	15,477	30,000
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	863	1,176	2,295
290 Other	350	87	142	315
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357	1,250	3,652	
500 Other Purchased Services	360	1,054	11,459	32,739
600 Supplies				
640 Books (not textbooks) & Periodicals	365		282	
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	243	7,165	12,000
700 Property (Equipment & Furnishings)	380		1,408	5,000
800 Other	385		100	
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420	619	325	4,560
600 Supplies	425	2,775	655	7,000
700 Property (Equipment & Furnishings)	430	1,682		1,500
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540	54,961	49,221	63,232
200 Employee Benefits				
210 Insurance	545	12,420	10,828	12,420
220 Social Security	550	3,737	3,303	4,837
290 Other	555	1,923	2,967	2,273
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495			
620 Energy 621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services 120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services 100 Salaries 110 Certified	600			
120 NonCertified	605			
200 Employee Benefits 210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	7,377,744	7,308,790	9,559,481

**Goes to Budget Line 175.*

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AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,950,000	2,773,000	8,000,000
Cancellation of Prior Year Encumbrances	03	3,000	92	
REVENUES				
1000 LOCAL SOURCES 1300 Tuition 1312 Individuals	05	420		
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source 1990 Miscellaneous	75			
4000 FEDERAL SOURCES 4590 Other Federal Aid	115			
5000 OTHER 5206 Transfer From General	135	79,554,459	113,360,465	106,150,186
5208 Transfer From Supplemental General	140	21,803,461	25,117,202	27,273,726
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	106,311,340	141,250,759	141,423,912
TOTAL EXPENDITURES & TRANSFERS	175	103,538,340	133,250,759	139,423,912
UNENCUMBERED CASH BALANCE JUNE 30	190	2,773,000	8,000,000	2,000,000

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AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction 100 Salaries 110 Certified	210	71,672,253	96,863,295	99,726,010
120 NonCertified	215	889,115	1,086,585	1,257,486
200 Employee Benefits 210 Insurance (Employee)	220	10,524,897	9,984,353	12,865,362
220 Social Security	225	5,452,871	7,395,122	7,725,236
290 Other	230	2,680,091	4,927,206	3,708,506
300 Purchased Professional & Technical Serv	235	1,374,800	56,100	200,000
400 Purchased Property Services	237			
500 Other Purchased Services 560 Tuition 561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	430	541	124,000

AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	255	29,507	15,814	25,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,408		32,100
700 Property (Equipment & Furnishings)	270			9,000
800 Other	275	100		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	7,236,995	8,453,800	10,444,197
120 NonCertified	285	55,204	759,931	59,668
200 Employee Benefits				
210 Insurance (Employee)	290	961,553	1,363,614	1,297,024
220 Social Security	295	547,169	766,440	803,541
290 Other	300	270,159	688,822	400,345
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	3,575	11	
600 Supplies	315	5,370		6,500
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	509,176	602,831	494,467
120 NonCertified	335	78,852	82,342	98,807
200 Employee Benefits				
210 Insurance (Employee)	340	51,750	40,710	35,604
220 Social Security	345	43,979	51,540	45,386
290 Other	350	18,277	15,946	14,279
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			224
600 Supplies				
640 Books (not textbooks) & Periodicals	365	54		
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		80	1,561
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	597,133	47,994	4,194
120 NonCertified	395	309,977	14,098	34,338
200 Employee Benefits				
210 Insurance (Employee)	400	99,467	25,477	
220 Social Security	405	67,043	4,593	2,947
290 Other	410	39,778	3,053	406

AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	415	2,750		
500 Other Purchased Services	420	2,349	396	1,724
600 Supplies	425	7,360	65	1,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services 100 Salaries 110 Certified	535			
120 NonCertified	540			
200 Employee Benefits 210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance 100 Salaries 120 NonCertified	440			
200 Employee Benefits 210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services 411 Water/Sewer	465			
420 Cleaning	470	4,898		5,000
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies 610 General Supplies	495			
620 Energy 621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services 120 NonCertified Salaries	531			
200 Employee Benefits	532			

AT-RISK (K-12)	Code 13 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
626 Motor Fuel	**590**			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	103,538,340	133,250,759	139,423,912

**Goes to Budget Line 175.*

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	875,000	1,088,971	1,000,000
Cancellation of Prior Year Encumbrances	03	13,042	498	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	9,807	10,824	
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	8,133,380	9,528,620	13,009,300
5208 Transfer From Supplemental General	50	2,711,113	2,785,043	3,057,963
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	11,742,342	13,413,956	17,067,263
TOTAL EXPENDITURES & TRANSFERS	175	10,653,371	12,413,956	17,067,263
UNENCUMBERED CASH BALANCE JUNE 30	190	1,088,971	1,000,000	0

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BILINGUAL EDUCATION	Code 14 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	5,565,442	6,905,127	10,180,084
120 NonCertified	215	1,678,329	1,579,321	2,187,396
200 Employee Benefits				
210 Insurance (Employee)	220	1,196,092	1,297,894	1,551,359
220 Social Security	225	541,704	635,162	946,111
290 Other	230	259,112	547,857	423,161
300 Purchased Professional & Technical Serv	235	123,134	208,679	
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240		130	
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	467	780	3,346
600 Supplies				
610 General Supplemental (Teaching)	260	13,020	21,167	11,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			200
680 Miscellaneous Supplies	270	649	8,922	13,000
700 Property (Equipment & Furnishings)	275	6,161	16,744	7,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	24,247	14,222	58,743
120 NonCertified	290	315,844	268,532	295,861

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	295	62,405	48,220	49,680
220 Social Security	300	25,591	21,279	27,127
290 Other	305	11,494	17,126	11,391
300 Purchased Professional & Technical Serv	310	51,857	129,161	160,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	37,905	2,196	3,244
600 Supplies	320	19,390	11,122	12,000
700 Property (Equipment & Furnishings)	325	1,660	2,732	19,000
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	53,344	54,718	75,957
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	1,380		
220 Social Security	350	4,027	4,157	5,811
290 Other	355	1,090	448	797
300 Purchased Professional & Technical Serv	360		822	255,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	5,499	10,381	18,918
600 Supplies				
640 Books (not textbooks) & Periodicals	370	3,922	459	1,200
650 Technology Supplies	375	6,100		5,200
680 Miscellaneous Supplies	380	3,803	4,096	11,000
700 Property (Equipment & Furnishings)	385	14,138	3,571	32,500
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	433,963	416,638	472,694
200 Employee Benefits				
210 Insurance (Employee)	405	87,354	83,533	90,252
220 Social Security	410	32,788	31,303	36,163
290 Other	415	16,776	28,687	18,116
300 Purchased Professional & Technical Serv	420	3,770		
500 Other Purchased Services	425	3,539	4,362	8,790
600 Supplies	430	24,331	21,186	33,967
700 Property (Equipment & Furnishings)	435	21,710	12,528	38,795
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			

BILINGUAL EDUCATION	Code 14 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480		532	400
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500	1,050		
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515	284	162	2,000
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	10,653,371	12,413,956	17,067,263

**Goes to Budget Line 175.*

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VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,126,982	386,205	761,116
Cancellation of Prior Year Encumbrances	03	766	13,421	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	138		
5000 OTHER				
5206 Transfer From General	135	1,262,980	2,354,118	2,800,720
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	2,390,866	2,753,744	3,561,836
TOTAL EXPENDITURES & TRANSFERS	175	2,004,661	1,992,628	3,561,836
UNENCUMBERED CASH BALANCE JUNE 30	190	386,205	761,116	0

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	1,045,633	804,144	1,864,186
120 NonCertified	215	35,170	35,596	37,406
200 Employee Benefits				
210 Insurance (Employee)	220	135,240	104,534	153,180
220 Social Security	225	80,761	63,020	145,471
290 Other	230	39,385	65,142	55,114
300 Purchased Professional & Technical Serv	235	150	2,000	2,000
400 Purchased Property Services	237	119		500
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			
590 Other	250	5,032	8,287	62,379
600 Supplies				
610 General Supplemental (Teaching)	255	19,674	61,750	57,500
644 Textbooks	260			
650 Supplies (Technology Related)	263		90,185	60,000
680 Miscellaneous Supplies	265	67,212	595	5,000
700 Property (Equipment & Furnishings)	270	8,115	70,814	210,500
800 Other	275	1,350	132	
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	133,591	178,655	262,412
120 NonCertified	285	23,136	24,395	55,196

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290	24,771	28,911	38,088
220 Social Security	295	11,694	15,382	24,297
290 Other	300	5,416	12,605	11,621
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	5,007	307	40,500
600 Supplies	315	74	208	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	80,507	92,779	103,928
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	8,280	8,280	8,280
220 Social Security	345	6,232	7,176	7,950
290 Other	350	2,447	4,918	3,135
300 Purchased Professional & Technical Serv	355	4,393	11,650	32,401
400 Purchased Property Services	357			
500 Other Purchased Services	360	5,252	7,570	6,750
600 Supplies				
640 Books (not textbooks) and Periodicals	365		140	200
650 Technology Supplies	370	8,937		
680 Miscellaneous Supplies	375	1,343	5,522	3,000
700 Property (Equipment & Furnishings)	380	865		15,000
800 Other	385	1,600		2,000
2400 School Administration				
100 Salaries				
110 Certified	445	9,635	99,203	114,444
120 NonCertified	450	138,324	76,651	66,490
200 Employee Benefits				
210 Insurance (Employee)	455	17,038	14,862	16,560
220 Social Security	460	11,080	13,217	13,842
290 Other	465	5,770	12,082	7,981
300 Purchased Professional & Technical Serv	470		100	
500 Other Purchased Services	475	1,138	4,498	7,300
600 Supplies	480	8,807	11,689	16,896
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	39,216	44,186	35,422
200 Employee Benefits				
210 Insurance (Employee)	500	6,210	5,361	6,210
220 Social Security	505	2,959	3,376	2,709
290 Other	510	1,372	2,706	1,288
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			700
600 Supplies				
610 General Supplies	550	1,726		4,000
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	2,004,661	1,992,628	3,561,836

**Goes to Budget Line 175.*

CAPITAL OUTLAY	Code 16 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	38,009,547	71,075,536	77,258,516	77,258,516
Cancellation of Prior Year Encumbrances	03	1,629,674	3,306,818		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 $	05	671,132			
2021 $	10	23,431,310	769,626		
2022 $	15		24,755,341	1,320,424	1,320,424
2023 $	20			27,616,919	29,131,771
1140 Delinquent Tax	25	532,412	388,066	301,200	451,574
1510 Interest on Idle Funds	30	206,121	6,062,571	3,134,000	3,134,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	897,409	1,538,636	1,218,000	1,218,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	2,914,370	3,005,186	2,920,242	2,920,242
July - December Estimate	60				1,460,121
2450 Recreational Vehicle Tax	65	22,894	22,295	23,249	23,249
July - December Estimate	66				11,625
2460 Commercial Vehicle Tax	67	185,665	193,055	194,210	194,210
July - December Estimate	68				97,105
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	19,650	4,351	18,006	18,006
July - December Estimate	82				9,003
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	11,418,360	12,118,986	14,857,203	14,857,203
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97	2,765,378	5,228,359	2,763,852	2,763,852
5000 OTHER					
5206 Transfer From General	100	32,490,727	35,000,000	0	0
RESOURCES AVAILABLE	**170**	115,194,649	163,468,826	131,625,821	134,868,901
TOTAL EXPENDITURES & TRANSFERS	175	44,119,113	86,210,310	116,625,821	116,625,821
July - December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	18,243,080
TOTAL OPERATION EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	134,868,901
UNENCUMBERED CASH BALANCE JUNE 30	190	71,075,536	77,258,516	15,000,000	~~~~~~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205	13,682	1,338	141,000
650 Supplies - Technology Software	207	225,768	716,271	954,100
700 Property (Equipment & Furnishings)	210	4,826,158	6,549,465	13,921,455
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215	40,753		
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	5,993		
700 Property (Equipment & Furnishings)	220	117,114	31,591	1,500,345
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225	19,407		
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230	18,807	6,947	5,100
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233	6,249,125	5,123,634	7,938,020
700 Property (Equipment & Furnishings)	235	881,391	736,268	539,200
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	286,206	279,328	275,095
200 Employee Benefits				
210 Insurance (Employee)	315	40,020	33,120	33,120
220 Social Security	320	20,931	20,432	21,045
290 Other	325	13,433	13,898	11,812
300 Purchased Professional & Technical Serv	330	240,265	189,454	300,000
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340	22,483		2,000
440 Rentals	345	9,319	600,000	761,100
460 Repair of Buildings	350			
490 Other	355	615,664	1,226,989	1,949,900
500 Other Purchased Services	360	11,272	13,122	20,500
600 Supplies				
610 General Supplies	363		44,090	786,900
650 Supplies - Technology Software	365	793,488	358,606	506,700
700 Property (Equipment & Furnishings)	240	2,251,105	2,686,416	3,768,560
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services 650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv 4100 Land Acquisition	255			
4200 Land Improvement	260	3,208,713	3,480,981	5,304,400
4300 Architectural & Engineering Services	265	1,229,954	5,263,128	5,318,100
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements 100 Salaries 120 NonCertified	286	1,444,483	1,240,422	1,368,799
200 Fringe Benefits 210 Insurance	287	137,841	140,017	157,320
220 Social Security	288	85,308	89,071	104,713
290 Other	289	54,130	57,662	60,337
400 Outside Contractors	290	18,460,767	54,518,689	67,978,248
4900 Other	291	30,155	22,039	134,100
5100 Debt Service Capital Outlay Bond 832 Interest	295	100,378	67,332	33,852
890 Commission & Postage	300			
831 Principal	305	2,665,000	2,700,000	2,730,000
TOTAL EXPENDITURES*	~~~	44,119,113	86,210,310	116,625,821

**Goes to Budget Line 175.*

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,342,493	3,537,131	4,095,499
Cancellation of Prior Year Encumbrances	03	3,285	901	
REVENUES				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15	2,237,611	2,352,512	2,267,520
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	1,684,453	600,237	912,041
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**	5,267,842	6,490,781	7,275,060
TOTAL EXPENDITURES & TRANSFERS	175	1,730,711	2,395,282	7,275,060
UNENCUMBERED CASH BALANCE JUNE 30	190	3,537,131	4,095,499	0

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EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	514,959	964,396	4,948,662
120 NonCertified	290	576,394	940,535	1,077,557

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	295	8,280	8,986	8,280
220 Social Security	300	62,941	142,756	461,011
290 Other	305	10,033	23,012	65,928
300 Purchased Professional & Technical Serv	310	366	90	
400 Supplies (Technology Related)	313	920	1,093	
500 Other Purchased Services	315	22,543	75,655	10,019
600 Supplies	320	448,367	210,982	675,004
700 Property (Equipment & Furnishings)	325	63,335	13,231	13,599
800 Other	330	22,573	14,546	15,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	595			
120 NonCertified	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional & Technical Serv	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	1,730,711	2,395,282	7,275,060

**Goes to Budget Line 175.*

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FOOD SERVICE	Code 24 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	10,539,289	12,653,864	13,089,396
Cancellation of Prior Year Encumbrances	03	549,211	513,143	
REVENUES				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05	29,032	520,008	274,500
1600 Food Service				
1611 Student Sales (Lunch)	15		1,988,204	2,347,335
1612 Student Sales (Breakfast)	25			48,245
1613 Student Sales (Spec Milk)	35			0
1614 Student Sales (Snacks/Supper)	40			0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	234,735	277,451	665,409
1990 Miscellaneous	55			
3000 STATE SOURCES				
3203 School Food Assistance	65	214,395	243,854	217,696
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	31,599,247	29,822,051	31,697,163
4590 Other Federal Aid	80	2,854,482	1,886,642	2,000,000
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	46,020,391	47,905,217	50,339,744
TOTAL EXPENDITURES & TRANSFERS	175	33,366,527	34,815,821	50,339,744
UNENCUMBERED CASH BALANCE JUNE 30	190	12,653,864	13,089,396	0

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

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FOOD SERVICE	Code 24 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	7,915	8,906	10,547
490 Other	235	185,452	1,592,166	10,000,000
500 Other Purchased Services	240	7,252	4,524	3,725
600 Supplies				
610 General Supplies	245	49,653	102,946	60,000
620 Energy				
621 Heating	250	28,098	35,549	51,700
622 Electricity	255	33,722	37,346	42,697
626 Motor Fuel (not school bus)	260	66,061	85,806	80,000
629 Other	265			
680 Miscellaneous Supplies	270			

FOOD SERVICE	Code 24 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	275			
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	10,225,121	10,657,982	12,549,937
200 Employee Benefits				
210 Insurance	295	1,250,248	1,329,067	1,457,280
220 Social Security	300	653,805	686,566	771,112
290 Other	305	289,286	535,825	342,856
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	112,340	147,059	173,058
600 Supplies				
630 Food & Milk	325	17,746,161	17,157,913	21,300,632
680 Miscellaneous Supplies	330	1,588,677	1,489,586	2,199,700
700 Property (Equipment & Furnishings)	335	1,077,835	887,295	1,241,500
800 Other	340	44,901	57,285	55,000
TOTAL EXPENDITURES*	~~~	33,366,527	34,815,821	50,339,744

**Goes to Budget Line 175.*

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	414,310	1,500,000	1,500,000
Cancellation of Prior Year Encumbrances	03	30,126	3,925	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	0		
3000 STATE SOURCES				
3204 Professional Development Aid	25	0	101,451	354,587
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	2,495,852	1,090,340	884,670
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	2,940,288	2,695,716	2,739,257

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PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	805,118	590,465	1,378,941
120 NonCertified	215	43,866	49,655	115,847
200 Employee Benefits				
210 Insurance (Employee)	220	14,145	13,248	21,528
220 Social Security	225	64,168	48,290	114,352
290 Other	230	12,686	12,888	22,594
300 Purchased Professional & Technical Serv	235	315,707	239,707	453,459
400 Purchased Property Services	237			
500 Other Purchased Services	240	65,770	130,364	223,798
600 Supplies				
640 Books (not textbooks) & Periodicals	245	73,009	50,493	317,388
650 Technology Supplies	250	576	2,113	6,000
680 Miscellaneous Supplies	255	15,949	35,915	53,700
700 Property (Equipment & Furnishings)	260	19,200	12,264	21,000
800 Other	265	10,094	10,314	10,650
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	1,440,288	1,195,716	2,739,257
UNENCUMBERED CASH BALANCE JUNE 30	190	1,500,000	1,500,000	0

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	358,349	450,000	460,622
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	210,341	209,016	246,120
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	286,149	234,727	123,060
5253 Transfer From Contingency Reserve	60	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	854,839	893,743	829,802
TOTAL EXPENDITURES & TRANSFERS	175	404,839	433,121	829,802
UNENCUMBERED CASH BALANCE JUNE 30	190	450,000	460,622	0

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PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210			
120 NonCertified	215	301,834	310,745	667,267
200 Employee Benefits				
210 Insurance (Employee)	220	43,056	43,056	43,056
220 Social Security	225	22,245	22,608	51,046
290 Other	230	15,364	28,952	20,321
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	8,139	12,680	16,495
600 Supplies				
640 Books (not textbooks) & Periodicals	255	2,044	2,836	1,500
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	5,708	11,683	4,500
700 Property (Equipment & Furnishings)	270	1,446	336	500
800 Other	275	5,003	225	5,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			20,117
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	404,839	433,121	829,802

**Goes to Budget Line 175.*

SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	225,893	108,940	253,762
Cancellation of Prior Year Encumbrances	03			
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	24,789	3,079	20,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30		141,743	
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	170	250,682	253,762	273,762
TOTAL EXPENDITURES & TRANSFERS	175	141,742	0	273,762
UNENCUMBERED CASH BALANCE JUNE 30	190	108,940	253,762	0

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SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	118,875		218,786
120 NonCertified	215	6,968		
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	9,627		16,737
290 Other	230	1,178		2,297
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Private Sources	250			
590 Other	255			1,500
600 Supplies				
610 General Supplemental (Teaching)	260			10,339
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			

SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,234		2,000
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	171		153
290 Other	305	21		21
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	2,461		9,059
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	186		693
290 Other	355	21		95
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			6,114
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			468
290 Other	480			64
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			5,000
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			383
290 Other	535			53

SUMMER SCHOOL	Code 29 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services 520 Insurance	575			
590 Other	580			
600 Supplies 610 General Supplies	585			
620 Energy 621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services 100 Salaries 110 Certified	625			
120 NonCertified	630			
200 Employee Benefits 210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services 100 Salaries 110 Certified	690			
120 NonCertified	695			
200 Employee Benefits 210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional & Technical Serv	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
TOTAL EXPENDITURES*	~~~	141,742	0	273,762

**Goes to Budget Line 175.*

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	18,000,000	19,500,000	19,954,206
Cancellation of Prior Year Encumbrances	03	865,132	753,901	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	2,120	1,800	
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35	2,401		
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	8,366,505	12,390,829	15,883,662
4570 Medicaid	60	10,446,491	8,767,710	9,000,000
4590 Other Reserve Grants in Aid	65			
4595 ESSER I	67			
4605 ESSER II	68	417,964	1,887,170	0
5000 OTHER				
5206 Transfer From General	75	59,489,726	63,656,925	68,861,863
5208 Transfer From Supplemental General	80	46,333,430	44,178,439	43,152,242
5253 Transfer From Contingency Reserve	85	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	143,923,769	151,136,774	156,851,973
TOTAL EXPENDITURES & TRANSFERS	175	124,423,769	131,182,568	141,076,098
UNENCUMBERED CASH BALANCEJUNE 30	190	19,500,000	19,954,206	15,775,875

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

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	33,440,223	34,196,522	39,711,843
120 NonCertified	215	19,589,471	21,857,590	22,271,751
200 Employee Benefits				
210 Insurance (Employee)	220	10,391,595	10,232,773	11,319,691
220 Social Security	225	3,974,131	3,988,624	4,741,747
290 Other	230	1,884,712	3,335,130	2,281,751
300 Purchased Professional & Technical Serv	235	204,860	204,926	510,024
400 Purchased Property Services	237	604	588	2,021
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			8,500
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	45,523	297,207	120,875
600 Supplies				
610 General Supplemental (Teaching)	260	283,610	277,097	224,029
644 Textbooks	265			
650 Supplies (Technology Related)	267	12,544	28,864	56,568
680 Miscellaneous Supplies	270	42,846	86,653	67,803
700 Property (Equipment & Furnishings)	275	168,756	47,859	189,927
800 Other	280	2,039		2,410
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	20,485,838	22,176,192	22,493,306
120 NonCertified	290	1,977,323	2,187,650	2,840,971
200 Employee Benefits				
210 Insurance (Employee)	295	3,003,132	3,050,825	3,216,697
220 Social Security	300	1,685,672	1,740,915	1,938,059
290 Other	305	808,111	1,517,036	953,179
300 Purchased Professional & Technical Serv	310	71,456	101,140	112,608
400 Purchased Property Services	313	6,752	9,910	21,635
500 Other Purchased Services	315	95,079	102,862	126,931
600 Supplies	320	197,242	211,600	248,930
700 Property (Equipment & Furnishings)	325	112,610	115,318	125,716
800 Other	330	13,521	6,476	4,506
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,735,734	1,912,118	1,931,592
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	153,180	165,600	173,880
220 Social Security	350	129,780	143,654	147,768
290 Other	355	51,308	99,200	61,500
300 Purchased Professional & Technical Serv	360	317,774	131,570	361,201
400 Purchased Property Services	363			
500 Other Purchased Services	365	96,470	90,682	104,115
600 Supplies				
640 Books (not textbooks) & Periodicals	370	47,259		1,324
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	51,054	1,959	41,358

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385		588	651
800 Other	390	157	17,148	17,600
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	805,203	788,083	889,893
120 NonCertified	400	592,660	549,649	517,150
200 Employee Benefits				
210 Insurance (Employee)	405	139,900	131,302	141,174
220 Social Security	410	103,850	99,424	107,639
290 Other	415	65,628	117,131	72,428
300 Purchased Professional & Technical Serv	420	8,325	115,726	164,900
400 Purchased Property Services	425			500
500 Other Purchased Services	430	39,012	36,917	46,559
600 Supplies	435	58,074	63,226	19,373
700 Property (Equipment & Furnishings)	440	14,511	12,900	29,400
800 Other	445	907	4,759	2,626
2400 School Administration				
100 Salaries				
110 Certified	450	333,601	338,927	358,398
120 NonCertified	455	209,685	210,779	246,778
200 Employee Benefits				
210 Insurance (Employee)	460	58,151	58,098	66,240
220 Social Security	465	41,086	41,501	46,295
290 Other	470	22,782	41,414	28,253
300 Purchased Professional & Technical Serv	475			58
500 Other Purchased Services	480	5,432	6,743	3,702
600 Supplies	485	107,044	82,629	57,658
700 Property (Equipment & Furnishings)	490	17,856	5,810	9,620
800 Other	495	175	773	1,700
2500 Central Services				
100 Salaries				
110 Certified	800			105
120 Non-Certified	805	3,954,065	3,075,000	3,307,379
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			8
290 Other	820			1
300 Purchased Professional & Technical Serv	825			100
400 Purchased Property Services	830			
500 Other Purchased Services	835		195	
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	211,321	223,294	231,914
200 Employee Benefits				
210 Insurance (Employee)	505	38,640	36,092	41,400
220 Social Security	510	15,934	16,528	17,741
290 Other	515	7,161	13,252	8,176
300 Purchased Professional & Technical Serv	520	41,759	25,230	35,278
400 Purchased Property Services				
411 Water/Sewer	525	24,726	17,922	22,700
420 Cleaning	530			
430 Repairs & Maintenance	535	4,605	1,945	1,360

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550	68,841	40,655	40,762
600 Supplies 610 General Supplies	555	39,907	29,836	13,012
620 Energy 621 Heating	560	38,869	54,895	66,836
622 Electricity	565	152,231	187,751	185,209
626 Motor Fuel (not school bus)	570		60	
629 Other	575			
680 Miscellaneous Supplies	580	8		11
700 Property (Equipment & Furnishings)	585	4,659	3,444	2,403
800 Other	590			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 NonCertified	595	318,840	335,465	354,511
200 Employee Benefits 210 Insurance	600	39,993	40,063	41,069
220 Social Security	605	23,349	24,603	27,120
290 Other	610	14,512	27,707	15,385
400 Purchased Property Services	615			
600 Supplies	620			3,200
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services 100 Salaries 120 NonCertified	635			
200 Employee Benefits 210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services 442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services 513 Contracting of Bus Services	665	14,346,705	14,413,018	15,426,558
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			5,639
600 Supplies 626 Motor Fuel	685	1,167,528	1,359,629	1,740,000
680 Miscellaneous Supplies	690			
730 Equip (including buses)	695			
800 Other	700			
2730 Vehicle Services & Maintenance Services 100 Salaries 120 NonCertified	705			
200 Employee Benefits 210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional & Technical Serv	725	205,868	207,092	245,410
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740		6,825	

SPECIAL EDUCATION	Code 30 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
800 Other	745			
2790 Other Student Transportation Services 100 Salaries 120 NonCertified	750			
200 Employee Benefits 210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services 100 Salaries 110 Certified	860			
120 NonCertified	865			
200 Employee Benefits 210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	124,423,769	131,182,568	141,076,098

**Goes to Budget Line 175.*

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	725,000	1,200,000	1,200,000
Cancellation of Prior Year Encumbrances	03	27,306	8,643	
REVENUES				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45	470,810	502,944	
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	47,652	46,000
3240 Other State Grant	**90**			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	3,719,152	3,770,188	6,843,217
5208 Transfer From Supplemental General	140	6,354,543	6,268,126	4,661,025
5253 Transfer From Contingency Reserve	145	0	0	~~~~~~~~~~
RESOURCES AVAILABLE	**170**	11,296,811	11,797,553	12,750,242
TOTAL EXPENDITURES & TRANSFERS	175	10,096,811	10,597,553	12,750,242
UNENCUMBERED CASH BALANCE JUNE 30	190	1,200,000	1,200,000	0

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CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	7,188,498	7,251,950	9,163,942
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	959,370	940,748	1,035,416
220 Social Security	225	538,751	541,963	701,039
290 Other	230	260,655	474,013	322,248
300 Purchased Professional & Technical Serv	235	491	1,899	
400 Purchased Property Services	237	25,688	16,635	26,909
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	19,129	21,056	30,900
600 Supplies				
610 General Supplemental (Teaching)	255	82,965	113,284	116,925
644 Textbooks	260			600
650 Supplies (Technology Related)	263	4,279	675	11,200
680 Miscellaneous Supplies	265	23,852	25,624	33,500
700 Property (Equipment & Furnishings)	270	53,243	49,643	83,525
800 Other	275		726	

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	45,267	49,744	50,641
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345	3,437	3,782	3,874
290 Other	350	548	304	533
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360		106	
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445	432,601	452,104	474,546
120 NonCertified	450	84,074	84,948	89,527
200 Employee Benefits				
210 Insurance (Employee)	455	57,695	57,960	57,960
220 Social Security	460	38,576	40,661	43,152
290 Other	465	19,636	36,918	23,417
300 Purchased Professional & Technical Serv	470		900	
500 Other Purchased Services	475	6,005	10,299	8,500
600 Supplies	480	14,378	14,883	7,300
700 Property (Equipment & Furnishings)	485	10,554	199	10,000
800 Other	490	1,240	1,345	1,500
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595	73,028	72,377	73,706
200 Employee Benefits				
210 Insurance	600	8,280	8,280	8,280
220 Social Security	605	5,397	5,307	5,639
290 Other	610	3,675	6,733	3,263
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625		228	
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550	250	15,275	
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
500 Other Purchased Services				
513 Contracting of Bus Services	**596**			
520 Insurance	**597**			
626 Motor Fuel	588			
730 Equipment (including buses)	**598**			
800 Other	589	135,249	296,984	362,200
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	10,096,811	10,597,553	12,750,242

**Goes to Budget Line 175.*

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,800,166	5,429,308	4,355,609
Cancellation of Prior Year Encumbrances	03	28,996	20,865	
REVENUES				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	16,091	243,795	54,207
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	3,134,762	1,397,188	300,000
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40	1,278,081	1,686,241	1,782,959
3228 Mental Health (Community Mental Health)	45	1,049,031	1,049,031	1,049,031
3230 Safe & Secure Schools Grant	55		815,647	669,005
3231 Pre-K Pilot Grant (CIF)	60	30,000		
3240 Other State Grant	70			
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	30,000		
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
RESOURCES AVAILABLE	170	10,367,127	10,642,075	8,210,811
TOTAL EXPENDITURES	175	4,937,819	6,286,466	8,210,811
UNENCUMBERED CASH BALANCE JUNE 30	190	5,429,308	4,355,609	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.*

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	29,686	73,494	381,754
120 NonCertified	215	25,134		91,527
200 Employee Benefits				
210 Insurance (Employee)	220	12,972		33,120
220 Social Security	225	4,152	5,622	36,207
290 Other	230	1,894	642	9,955
300 Purchased Professional & Technical Serv	235	40,052	99,169	131,627
400 Purchased Property Services	237	15,823	18,956	25,149
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
590 Other	255	169,658	120,831	243,944
600 Supplies				
610 General Supplemental (Teaching)	260	232,132	591,863	768,255
644 Textbooks	265			
650 Supplies (Technology Related)	267	3,880	35,107	46,559
680 Miscellaneous Supplies	270	23,581	127,172	174,209
700 Property (Equipment & Furnishings)	275	179,314	122,202	162,300
800 Other	280	4,300	1,723	2,309
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,042,704	1,231,642	1,403,670
120 NonCertified	290		91,935	
200 Employee Benefits				
210 Insurance (Employee)	295	144,382	180,395	186,793
220 Social Security	300	77,612	98,579	107,382
290 Other	305	38,892	50,434	53,890
300 Purchased Professional & Technical Serv	310	1,049,031	1,049,031	1,391,103
400 Purchased Property Services	313	2,250	3,430	4,549
500 Other Purchased Services	315	1,422	1,224	1,623
600 Supplies	320	28,922	35,806	49,586
700 Property (Equipment & Furnishings)	325	1,191	3,829	5,078
800 Other	330		966	1,299
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	415,549	414,549	286,406
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	44,864	44,615	29,808
220 Social Security	350	31,035	30,844	21,910
290 Other	355	13,077	13,636	9,848
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363	125	489	648
500 Other Purchased Services	365	11,213	8	10
600 Supplies				
640 Books (not textbooks) and Periodicals	370	879	10,709	14,200
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	37,138	37,676	50,076
700 Property (Equipment & Furnishings)	385	20,104		
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	13,174		
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	1,008		
290 Other	415	112		
300 Purchased Professional & Technical Serv	420	402		
400 Purchased Property Services	425	3,134		
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440	7,594	28,526	37,828
600 Supplies	445	12,433	46,870	61,316

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	450	1,948	218	289
800 Other	455	1,750	3,000	3,978
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490	705		
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500	24		
600 Supplies	505	12,004	11,419	15,155
700 Property (Equipment & Furnishings)	510	3,000		
800 Other	515	314		
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685	102,652	91,276	90,711
200 Employee Benefits				
210 Insurance	690	12,420	12,420	12,420
220 Social Security	695	7,147	6,545	6,940
290 Other	700	4,021	4,085	3,837
300 Purchased Professional & Technical Serv	705	53,135	63,606	84,346
400 Purchased Property Services	710	55,621	31,694	42,440
500 Other Purchased Services	715	82,370	68,934	298,585
600 Supplies	720	339,729	84,189	80,841
700 Property (Equipment & Furnishings)	725	18,982	6,140	8,141
800 Other	730	6,197	5,000	39,563
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	70,733	89,898	11,383
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	4,733	6,539	871
290 Other	535	573	880	119
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	3,206	10,499	13,923
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	107,892	22,622	30,406
500 Other Purchased Services				
520 Insurance	575	256	120	111
590 Other	580	133	116	156
600 Supplies				
610 General Supplies	585	68,078	57,641	125,417
620 Energy				
621 Heating	590			
622 Electricity	595	6,275	13,144	9,885
626 Motor Fuel (not schoolbus)	600			
629 Other	605			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
680 Miscellaneous Supplies	610	99		
700 Property (Equipment & Furnishings)	615	92,133	106	142
800 Other	620	1,046	598	449
2700 Student Transportation Services 2710 Vehicle Operating Services 100 Salaries 120 NonCertified	625			
200 Employee Benefits 210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services 513 Contracting of Bus Services	650			2,039
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services 100 Salaries 110 Certified	805	110,547	96,509	136,541
120 NonCertified	810			
200 Employee Benefits 210 Insurance	815	9,274	8,501	13,910
220 Social Security	820	8,278	6,965	10,446
290 Other	825	3,164	2,708	4,510
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services 3100 Food Service Operation 100 Salaries 110 Certified	735			
120 NonCertified	740			
200 Employee Benefits 210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services 520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies 630 Food & Milk	775	8,347	14,334	20,150
680 Miscellaneous Supplies	780	208	179,137	237,550
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements 100 Salaries 120 NonCertified	860			
200 Fringe Benefits 210 Insurance	865			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880		815,649	1,081,619
4900 Other	885			
TOTAL EXPENDITURES*	~~~	4,937,819	6,286,466	8,210,811

**Goes to Budget Line 175.*

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,155,757	893,442	2,445,040	2,445,040
Cancellation of Prior Year Encumbrances	03	6,097	210		
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 $	05	8,273			
2021 $	10	737,527	24,133		
2022 $	15		2,952,719	163,539	163,539
2023 $	20			341,734	
1140 Delinquent Tax	25	10,172	8,492	35,997	53,968
1510 Interest on Idle Funds	27	1,918	73,841		0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40	79,691	52,657	178,849	178,849
July - December Estimate	45				89,425
2450 Recreational Vehicle Tax	50	620	397	1,424	1,424
July - December Estimate	55				712
2460 Commercial Vehicle Tax	56	3,077	5,160	11,894	11,894
July - December Estimate	57				5,947
2800 In Lieu of Taxes IRBs/Rental Excise	60	318	525	1,103	1,103
July - December Estimate	65				552
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	~~~~~~~~~~	~~~~~~~~~~
RESOURCES AVAILABLE	**100**	2,003,450	4,011,576	3,179,580	2,952,453
EXPENDITURES					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	230,831	124,006	500,000	
820 Judgments	110	513,577	442,530	545,791	
890 Other	115				
5200 TRANSFER TO:					
960 Special Reserve Fund	120	365,600	1,000,000	954,209	
TOTAL EXPENDITURES & TRANSFERS	175	1,110,008	1,566,536	2,000,000	2,000,000
July December Estimate	180	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	1,305,000
TOTAL OPERATING EXPENDITURE (18 MO)	**185**	~~~~~~~~~~	~~~~~~~~~~	~~~~~~~~~~	3,305,000
UNENCUMBERED CASH BALANCE JUNE 30	190	893,442	2,445,040	1,179,580	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 100)			352,547
	200	Delinquent Tax			7,932
	205	Amount of 2023 Tax to be Levied			360,479

SPECIAL RESERVE	Code 47 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	2023-2024 Actual (3)
UNENCUMBERED CASH BALANCE JULY 1	01	58,125,624	56,367,529	60,310,398
Cancellation of Prior Year Encumbrances	03	224,250	135,343	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	76,257	2,143,030	
1900 Other Revenue From Local Sources	07	5,898,413	3,321,533	
1961 Revenue From General	10	21,143,814	22,872,183	
1962 Revenue From Supplemental General	12	4,050,110	1,583,213	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	1,537,411	1,686,118	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37	16,174	26,127	
1968 Revenue From Food Service	40	1,435,939	1,571,871	
1969 Revenue From Professional Development	45	22,225	20,306	
1970 Revenue From Parent Education	50	49,464	51,053	
1971 Revenue From Summer School	52	1,189		
1972 Revenue From Special Education	55	15,749,001	16,110,244	
1975 Revenue From Career and Postsecondary	65	1,183,724	1,199,509	
1977 Revenue From Federal Funds	71	9,784,819	9,456,932	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	365,600	1,000,000	
1980 Revenue From Preschool-Aged At-Risk	77	1,318,052	1,279,471	
1981 Revenue From At Risk (K-12)	78	13,375,411	13,758,996	
1982 Revenue From Virtual Education	79	221,453	193,607	
5000 OTHER				
5206 Transfer from General	80	0	0	
5208 Transfer from Supplemental General	81	0	0	
RESOURCES AVAILABLE	82	134,578,930	132,777,065	
EXPENDITURES				
210 Health Care Services	85	72,157,103	72,466,667	
211 Disability Income Benefits	90	1,266,571		
212 Group Life Insurance	95			
260 School Workers' Compensation	100	2,488,890		
520 Risk Management Insurance	105	2,298,837		
TOTAL EXPENDITURES & TRANSFERS	175	78,211,401	72,466,667	
UNENCUMBERED CASH BALANCE JUNE 30	190	56,367,529	60,310,398	

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	31,643,198	31,643,198	31,643,198
Cancellation of Prior Year Encumbrances	03			
REVENUES				
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	31,643,198	31,643,198	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	31,643,198	31,643,198	

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STATE OF KANSAS
Budget Form USD-E
2023-2024

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

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
220 Social Security	300			
290 Other	305			
300 Purchased Professional & Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff 100 Salaries 110 Certified	335			
120 NonCertified	340			
200 Employee Benefits 210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies 640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration 100 Salaries 110 Certified	395			
120 NonCertified	400			
200 Employee Benefits 210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services 520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration 100 Salaries 110 Certified	460			
120 NonCertified	465			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits 210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional & Technical Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services 530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services 100 Salaries 110 Certified	625			
120 Non-Certified	630			
200 Employee Benefits 210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance 100 Salaries 120 NonCertified	520			
200 Employee Benefits 210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services 411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services 520 Insurance	575			
590 Other	580			
600 Supplies 610 General Supplies	585			
620 Energy 621 Heating	590			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2700 Student Transportation Serv 2720 Supervision 100 Salaries 120 NonCertified	880			
200 Employee Benefits 210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services 100 Salaries 120 NonCertified	894			
200 Employee Benefits 210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services 513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services 100 Salaries 120 NonCertified	916			
200 Employee Benefits 210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services 100 Salaries 120 NonCertified	936			

CONTINGENCY RESERVE	Code 53 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At Risk (K-12)	815			
980 Supplemental General Fund	820			
TOTAL EXPENDITURES & TRANSFERS*	~~~	0	0	0

**Goes to Budget Line 175.*

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	12,608,530	20,419,230	23,251,408
Cancellation of Prior Year Encumbrances	03	12,402	29,137	
REVENUES				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	60,810	59,935	
1911 Fines	10	29,589	33,118	
1942 Rental Fees & Books	15	384,506	372,840	
1990 Miscellaneous	20	1,523,347	1,305,891	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	32,120		
5000 OTHER				
5206 Transfer From General	25	11,017,386	3,700,420	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	25,668,690	25,920,571	
EXPENDITURES				
1000 Instruction				
600 Supplies				
644 Textbooks	75	2,852,522	517,120	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	2,379,826	2,132,073	
650 Supplies (Technology Related)	93	8,635	7,752	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105	8,477	12,218	
684 Other	110			
TOTAL EXPENDITURES & TRANSFERS	175	5,249,460	2,669,163	
UNENCUMBERED CASH BALANCE JUNE 30	190	20,419,230	23,251,408	

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

ACTIVITY FUND	Code 56 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,331,309	2,748,797	1,941,215
Cancellation of Prior Year Encumbrances	03	55	3,175	
REVENUES				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	329,087	346,781	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55	99,939	147,989	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	2,000,000		
RESOURCES AVAILABLE	170	3,760,390	3,246,742	
TOTAL EXPENDITURES	175	1,011,593	1,305,527	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,748,797	1,941,215	~~~~~~~~~~

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.

USD # 259

STATE OF KANSAS
Budget Form USD-E
2023-2024

ACTIVITY FUND	Code 56 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	117,609	120,732	
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	8,823	9,043	
290 Other	230	1,129	1,066	
300 Purchased Professional and Tech Services	232	392,661	429,531	
600 Supplies	235	234,873	460,663	
700 Property (Equipment & Furnishings)	240	32,393	37,567	
800 Other	245	51,280	68,153	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280	172,825	178,772	
TOTAL EXPENDITURES*	~~~	1,011,593	1,305,527	~~~~~~~~~~

**Goes to Budget Line 175.*

BOND & INTEREST #1	Code 62 Line	12 mo. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	58,825,839	56,664,876	73,991,374	73,991,374
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 $	05	646,700			
2021 $	10	24,733,154	809,716		
2022 $	15		23,585,076	1,299,636	1,299,636
2023 $	20			26,135,395	
1140 Delinquent Tax	25	559,036	409,690	287,447	430,955
1510 Interest on Idle Funds	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,201,842	3,009,665	2,982,443	2,982,443
July - December Estimate	60				1,491,222
2450 Recreational Vehicle Tax	65	25,068	22,325	23,745	23,745
July - December Estimate	66				11,873
2460 Commercial Vehicle Tax	67	187,717	200,744	198,346	198,346
July - December Estimate	68				99,173
2800 In Lieu of Taxes IRBs/Rental Excise	70	19,559	4,189	18,389	18,389
July - December Estimate	72				9,195
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	26,862,329	9,501,899	22,562,887	22,562,887
July - December Estimate*	77				
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	2,720,107	2,720,107	2,720,107	2,720,107
July - December Estimate*	81				
RESOURCES AVAILABLE	82	117,781,351	96,928,287	130,219,769	105,839,345
EXPENDITURES					
5100 DEBT SERVICE					
832 Interest	85	13,246,475	12,111,913	11,380,275	
890 Bond Fees	90				
831 Principal	95	47,870,000	10,825,000	34,730,000	
TOTAL EXPENDITURES	100	61,116,475	22,936,913	46,110,275	46,110,275
832 Interest Due July-December	105				5,386,588
890 Bond Fees July-December	110				
831 Principal Due July-December	115				36,720,000
990 Cash Basis Reserve	120				44,584,812
TOTAL OPERATING EXPENDITURE (18 MO)	185				132,801,675
UNENCUMBERED CASH BALANCE JUNE 30	190	56,664,876	73,991,374	84,109,494	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			26,962,330
	200	Delinquent Tax			606,652
	205	Amount of 2023 Tax to be Levied			27,568,982

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. 2021-2022 Actual (1)	12 mo. 2022-2023 Actual (2)	12 mo. 2023-2024 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	235,566	235,625	167,758	167,758
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2020 $	05				
2021 $	10				
2022 $	15		0	0	0
2023 $	20			0	
1140 Delinquent Tax	25	59	103	0	0
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0
July - December Estimate	50				0
2450 Recreational Vehicle Tax	55			0	0
July - December Estimate	56				0
2460 Commercial Vehicle Tax	57		2	0	0
July - December Estimate	58				0
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	**70**	235,625	235,730	167,758	167,758
EXPENDITURES					
4000 FACILITIES ACQUISITION					
4200 Site Improvement Services	75		67,972	167,758	
TOTAL EXPENDITURES	**175**	0	67,972	167,758	167,758
July - December Estimate	180				0
TOTAL OPERATING EXPENDITURE (18 MO)	185				167,758
UNENCUMBERED CASH BALANCE JUNE 30	190	235,625	167,758	0	~~~~~~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			0
	200	Delinquent Tax			0
	205	Amount of 2023 Tax to be Levied			0

State Budget Forms

WICHITA
PUBLIC SCHOOLS®

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 259 will meet on the 28th day of August 2023 at 6:00 PM at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 on the district website and will be available at this hearing.

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

		2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	387,439,521	20.000	400,656,686	20.000	415,336,778	61,576,270	20.000
Supplemental General (LOB)	08	127,282,318	15.783	129,536,885	14.840	137,746,090	58,042,641	16.174
SPECIAL REVENUE								
Federal Funds	07	158,611,085		115,269,314		82,891,421		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	7,377,744		7,308,790		9,559,481		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	103,538,340		133,250,759		139,423,912		
Bilingual Education	14	10,653,371		12,413,956		17,067,263		
Virtual Education	15	2,004,661		1,992,628		3,561,836		
Capital Outlay	16	44,119,113	7.995	86,210,310	8.000	116,625,821	29,131,771	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	1,730,711		2,395,282		7,275,060		
Food Service	24	33,366,527		34,815,821		50,339,744		
Professional Development	26	1,440,288		1,195,716		2,739,257		
Parent Education Program	28	404,839		433,121		829,802		
Summer School	29	141,742		0		273,762		
Special Education	30	124,423,769		131,182,568		141,076,098		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	10,096,811		10,597,553		12,750,242		
Gifts and Grants	35	4,937,819		6,286,466		8,210,811		
Special Liability Expense Fund	42	1,110,008	0.253	1,566,536	0.962	2,000,000	360,479	0.100
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	78,211,401		72,466,667				
KPERS Special Retirement Contribution	51	57,185,577		58,152,880		62,514,346		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	5,249,460		2,669,163				
Activity Fund	56	1,011,593		1,305,527				
DEBT SERVICE								
Bond and Interest #1	62	61,116,475	8.483	22,936,913	7.682	46,110,275	27,568,982	7.682
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	67,972	0.000	167,758	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	1,221,453,173	52.514	1,232,711,513	51.484	1,256,499,757	176,680,143	51.956
Less: Transfers	105	361,076,271		391,819,956		285,627,453		
NET USD EXPENDITURES	110	860,376,902		840,891,557		970,872,304		
TOTAL USD TAXES LEVIED	115	159,578,798		161,680,927		176,680,143		

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2023-2024 Budget

	Code 99 Line	2021-2022 Actual: Actual Expenditures (1)	2021-2022 Actual: Actual Tax Rate* (2)	2022-2023 Actual: Actual Expenditures (3)	2022-2023 Actual: Actual Tax Rate* (4)	2023-2024 Proposed Budget: Budgeted Expenditures (5)	2023-2024 Proposed Budget: Amount of 2023 Tax to be Levied (6)	2023-2024 Proposed Budget: Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$159,578,798		$161,680,927		$176,680,143		
Assessed Valuation - General Fund	128	$2,883,761,856		$2,842,529,366		$3,078,813,507		
Assessed Valuation - All Other Funds	130	$3,130,001,462		$3,324,409,077		$3,588,546,323		
Assessed Valuation - Capital Outlay	129	$3,104,755,670		$3,293,202,806		$3,641,471,430		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	287,450,000		239,580,000		228,755,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	287,450,000		239,580,000		228,755,000		

*Tax Rates are expressed in Mills

Board President

Clerk of the Board

SEAL OF USD 259 Wichita Public Schools Sedgwick County KS USA

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

The governing body of Unified School District 259 will meet on the 28th day of August 2023 at at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 and will be available at this hearing.

Revenue Neutral Tax Rate

	2022 2023: Actual Tax Levied	2022 2023: Actual Tax Rate	2022 2023: Neutral Tax Rate	2023-2024: Estimated Tax Levied	2023-2024: Est. Tax Rate
General		20.000		$61,576,270	**20.000**
Capital Outlay	$26,759,916	8.000		$29,131,771	**8.000**
Bond and Interest #2	$0	0.000		$0	**0.000**
ALL OTHER FUNDS					
Supplemental General (LOB)	$49,334,231	14.840		$58,042,641	16.174
Adult Education	$0	0.000		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$3,198,082	0.962		$360,479	0.100
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$25,538,111	7.682		$27,568,982	7.682
No-Fund Warrant	$0	0.000		$0	0.000
Special Assessment	$0	0.000		$0	0.000
Temporary Note	$0	0.000		$0	0.000
Historical Museum	$0	0.000		$0	0.000
Public Library Board	$0	0.000		$0	0.000
Public Library Board Employee Benefits	$0	0.000		$0	0.000
Sub Total - All Other Funds	$78,070,424	23.484		$85,972,102	**23.956**

Board President

Clerk of the Board

SEAL OF USD 259 Wichita Public Schools Sedgwick County KS USA

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Derby Informer
219 E. Madison Ave.
(316) 788-4006

I, Emily Gillihan, of lawful age, being duly sworn upon oath, deposes and says that I am the Legal Manager of The Derby Informer, a publication that is a "legal newspaper" as that phrase is defined for the city of Derby, for the County of Sedgwick, in the state of Kansas, that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
16 Aug 2023

Notice ID: 4KsWnD1OzpSFpL4sFwOG
Notice Name: 259 FY24 Notice of Hearing Budget

PUBLICATION FEE: $273.90

Emily Gillihan
Legal Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF SEDGWICK

Rhonda Cott
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 2-20-27

Signed or attested before me on this

16th day of August, A.D. 2023.

Rhonda Cott
Notary Public

Legal Publication
(Published in The Derby Informer on August 16, 2023)

State of Kansas
Budget Form USD-A

USD #259
2023-2024

Notice of Hearing 2023-2024 Budget

The governing body of Unified School District 259 will meet on the 28th day of August 2023 at 6:00 PM at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 on the district website and will be available at this hearing.

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

		2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	387,439,521	20.000	400,656,686	20.000	415,336,778	61,576,270	20.000
Supplemental General (LOB)	08	127,282,318	15.783	129,536,885	14.840	137,746,090	58,042,641	16.174
SPECIAL REVENUE								
Federal Funds	07	158,611,085		115,269,314		82,891,421		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	7,377,744		7,308,790		9,559,481		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	103,538,340		133,250,759		139,423,912		
Bilingual Education	14	10,653,371		12,413,956		17,067,263		
Virtual Education	15	2,004,661		1,992,628		3,561,836		
Capital Outlay	16	44,119,113	7.995	86,210,310	8.000	116,625,821	29,131,771	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	1,730,711		2,395,282		7,275,060		
Food Service	24	33,366,527		34,815,821		50,339,744		
Professional Development	26	1,440,288		1,195,716		2,739,257		
Parent Education Program	28	404,839		433,121		829,802		
Summer School	29	141,742		0		273,762		
Special Education	30	124,423,769		131,182,568		141,076,098		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	10,096,811		10,597,553		12,750,242		
Gifts and Grants	35	4,937,819		6,286,466		8,210,811		
Special Liability Expense Fund	42	1,110,008	0.253	1,566,536	0.962	2,000,000	360,479	0.100
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	78,211,401		72,466,667				
KPERS Special Retirement Contribution	51	57,185,577		58,152,880		62,514,346		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	5,249,460		2,669,163				
Activity Fund	56	1,011,593		1,305,527				
DEBT SERVICE								
Bond and Interest #1	62	61,116,475	8.483	22,936,913	7.682	46,110,275	27,568,982	7.682
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	67,972	0.000	167,758	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES[1]								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	1,221,453,173	52.514	1,232,711,513	51.484	1,256,499,757	176,680,143	51.956
Less: Transfers	105	361,076,271		391,819,956		285,627,453		
NET USD EXPENDITURES	110	860,376,902		840,891,557		970,872,304		
TOTAL USD TAXES LEVIED	115	159,578,798		161,680,927		176,680,143		

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

		2021-2022 Actual		2022-2023 Actual		2023-2024 Proposed Budget		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2023 Tax to be Levied (6)	Est. Tax Rate* (7)
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	$159,578,798		$161,680,927		$176,680,143		
Assessed Valuation - General Fund	128	$2,883,761,856		$2,842,529,366		$3,078,813,507		
Assessed Valuation - All Other Funds	130	$3,130,001,462		$3,324,409,077		$3,588,546,323		
Assessed Valuation - Capital Outlay	129	$3,104,755,670		$3,293,202,806		$3,641,471,430		
Outstanding Indebtedness, July 1		2021		2022		2023		
General Obligation Bonds	135	287,450,000		239,580,000		228,755,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	287,450,000		239,580,000		228,755,000		

**Tax Rates are expressed in Mills*

Board President

Clerk of the Board

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

The governing body of Unified School District 259 will meet on the 28th day of August 2023 at at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 and will be available at this hearing.

Revenue Neutral Tax Rate

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General		20.000		$61,576,270	**20.000**
Capital Outlay	$26,759,916	8.000		$29,131,771	**8.000**
Bond and Interest #2	$0	0.000		$0	**0.000**
ALL OTHER FUNDS					
Supplemental General (LOB)	$49,334,231	14.840		$58,042,641	16.174
Adult Education	$0	0.000		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$3,198,082	0.962		$360,479	0.100
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$25,538,111	7.682		$27,568,982	7.682
No-Fund Warrant	$0	0.000		$0	0.000
Special Assessment	$0	0.000		$0	0.000
Temporary Note	$0	0.000		$0	0.000
Historical Museum	$0	0.000		$0	0.000
Public Library Board	$0	0.000		$0	0.000
Public Library Board Employee Benefits	$0	0.000		$0	0.000
Sub Total - All Other Funds	$78,070,424	23.484		$85,972,102	**23.956**

Board President

Clerk of the Board

McCLATCHY

Beaufort Gazette
Belleville News-Democrat
Bellingham Herald
Bradenton Herald
Centre Daily Times
Charlotte Observer
Columbus Ledger-Enquirer
Fresno Bee
The Herald - Rock Hill
Herald Sun - Durham
Idaho Statesman
Island Packet
Kansas City Star
Lexington Herald-Leader
Merced Sun-Star
Miami Herald
el Nuevo Herald - Miami
Modesto Bee
Raleigh News & Observer
The Olympian
Sacramento Bee
Fort Worth Star-Telegram
The State - Columbia
Sun Herald - Biloxi
Sun News - Myrtle Beach
The News Tribune Tacoma
The Telegraph - Macon
San Luis Obispo Tribune
Tri-City Herald
Wichita Eagle

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
39470	454968	Legal Notice	FY24 Budget	$310.00	3	10.18 in

Attention: Jyntre Hephner

WICHITA PUBLIC SCHOOLS
903 S. EDGEMOOR, ROOM 112
WICHITA, KS 67218

In The STATE OF KANSAS
In and for the County of Sedgwick

1 insertion(s) published on:

08/16/23

STATE OF KANSAS)
SS
County of Sedgwick)

Hayley Martin, of lawful age, being first duly sworn, deposeth and saith: That he is Record Clerk of The Wichita Eagle, a daily newspaper published in the City of Wichita, County of Sedgwick, State of Kansas, and having a general paid circulation on a daily basis in said County, which said newspaper has been continuously and uninterruptedly published in said County for more than one year prior to the first publication of the notice hereinafter mentioned, and which said newspaper has been entered as second class mail matter at the United States Post Office in Wichita, Kansas, and which said newspaper is not a trade, religious or fraternal publication and that a notice of a true copy is hereto attached was published in the regular and entire Morning issue of said The Wichita Eagle from 08/16/2023 to 08/16/2023.

I certify (or declare) under penalty of perjury that the foregoing is true and correct.
DATED: 08/21/2023

Stephanie Hatcher

Notary Public in and for the state of Texas, residing in Dallas County

STEPHANIE HATCHER
My Notary ID # 133534406
Expires January 14, 2026

Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

CERTIFICATE

TO THE CLERK of Sedgwick County, State of Kansas

We, the undersigned, duly elected, qualified and acting officers of

Unified School District 259

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

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget 1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
General[1]	72-5142	06	415,336,778	61,576,270	20.000[2]
Federal Funds	12-1663	07	82,891,421		
Supplemental General (LOB)[3]	72-5147	08	137,746,090	58,042,641	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	9,559,481		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	139,423,912		
Bilingual Education	72-3613	14	17,067,263		
Virtual Education	72-3715	15	3,561,836		
Capital Outlay	72-53, 113	16	116,625,821	29,131,771	
Driver Training	72-5163	18	0		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	7,275,060		
Food Service	72-5164	24	50,339,744		
Professional Development	72-2552	26	2,739,257		
Parent Education Program	72-4165	28	829,802		
Summer School	72-3238	29	273,762		
Special Education	72-3422	30	141,076,098		
Cost of Living[4]	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	12,750,242		
Gifts and Grants	72-1142	35	8,210,811		
Special Liability Expense Fund	72-1179	42	2,000,000	360,479	
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	62,514,346		
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	46,110,275	27,568,982	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant[5]	79-2939	66	0	0	
Special Assessment	12-6a10	67	167,758	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2023-2024 General Fund Expenditures.
2. The General Fund levy must be 20 mills. County clerks can't change this levy.
3. Date election was held to exceed 31% _____ authorizing 0.00% expires _____
   Date the Board adopted resolution 2/25/2019 authorizing 33.00% expires 99 99
4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 _____
5. See K.S.A. 79-2939, order #_____ dated _____/_____/_____

State of Kansas
Budget Form USD-B

USD #259
2023-2024

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2023-2024 Adopted Budget 1 Expenditures	2 2023 Tax to be Levied	3 County Clerk's Use Certified Mill Rate
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	1,256,499,757	176,680,143	
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: _____, 2023

Board President

County Clerk

Clerk of the Board

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County, KS USA

FINAL VALUATION
(County Clerk's Use Only)

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

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

Computation of Delinquency

2021 Delinquent Tax Percentage 2.250 %

Rate Used in this Budget for 2023-2024 2.250 %

Board of Education Minutes
Wichita Public Schools · USD 259
Wichita, Kansas
September 11, 2023

Roll Call	The Board of Education of Unified School District No. 259, Sedgwick County, Kansas, met in regular session in the Wichita High School North Lecture Hall, 1437 Rochester, Wichita, Kansas, at approximately 6 p.m., on September 11, 2023, with President Sheril Logan presiding. Present: Diane Albert, Julie Hedrick, Ernestine Krehbiel, Sheril Logan, Stan Reeser, Hazel Stabler, and Kathy Bond.
Public Hearing on the 2023-24 Budget Appendix 1	Susan Willis, Chief Financial Officer, and Addi Lowell, Director of Budgeting, briefed the Board. Information was presented related to the mill levies proposed exceeding the revenue neutral rate in the 2023-24 budget. The complete presentation is included in the archival copies of this BOE Agenda and Minutes. This presentation was provided for the Board's information. Ms. Albert (Ms. Hedrick) moved the Board of Education approve Resolution 2023-10 entitled "A resolution expressing the property taxation policy of USD 259 (Wichita) Sedgwick County, Kansas, with respect to the Revenue Neutral Tax Rate for financing the annual budget for 2023-24." The resolution is provided in Appendix 1. The motion passed 7-0.
2023-24 Budget Adoption	Susan Willis, Chief Financial Officer, briefed the Board. The Board received a final presentation of the proposed 2023-24 budget, including information relating to the annual Needs Assessment and State Assessment evaluation and use in the budget approval process. Ms. Albert (Ms. Krehbiel) moved the Board adopt Resolution 2023-11, authorizing the Local Option Percentage in an amount of 33% for the 2023-24 school year. The motion passed 7-0. Ms. Albert (Ms. Krehbiel) moved the Board approve and adopt the 2023-2024 budget as proposed, and that as a part of this process it is noted the Board was included in the state assessments review and needs assessments review as follows: The needs assessments were provided to the Board, The needs assessments were evaluated by the Board, and The Board used the needs assessment as part of the process to approve the 2023-2024 budget. The motion passed 7-0.
Adjournment	Mrs. Bond (Ms. Logan) moved the meeting adjourn. The motion passed 6-0, with Ms. Krehbiel not voting. At approximately 9:01 p.m., the meeting adjourned.

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

The governing body of Unified School District 259 will meet on the 28th day of August 2023 at at 1437 N. Rochester St., Wichita, KS 67203 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 903 S. Edgemoor St. Wichita, KS 67218 and will be available at this hearing.

Revenue Neutral Tax Rate

	2022-2023			2023-2024	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	$0	20.000	**0.000**	$61,576,270	**20.000**
Capital Outlay	$26,759,916	8.000	**0.000**	$29,131,771	**8.000**
Bond and Interest #2	$0	0.000	**0.000**	$0	**0.000**
ALL OTHER FUNDS					
Supplemental General (LOB)	$49,334,231	14.840		$58,042,641	**16.174**
Adult Education	$0	0.000		$0	**0.000**
Cost of Living	$0	0.000		$0	**0.000**
Special Liability Expense Fund	$3,198,082	0.962		$360,479	**0.100**
Extraordinary Growth Facilities	$0	0.000		$0	**0.000**
Bond and Interest #1	$25,538,111	7.682		$27,568,982	**7.682**
No-Fund Warrant	$0	0.000		$0	**0.000**
Special Assessment	$0	0.000		$0	**0.000**
Temporary Note	$0	0.000		$0	**0.000**
Historical Museum	$0	0.000		$0	**0.000**
Public Library Board	$0	0.000		$0	**0.000**
Public Library Board Employee Benefits	$0	0.000		$0	**0.000**
Sub Total - All Other Funds	$78,070,424	23.484	**0.000**	$85,972,102	**23.956**

Board President

Clerk of the Board

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS

RESOLUTION 2023-10
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
August 28, 2023

A resolution expressing the property taxation policy of USD 259 (Wichita) Sedgwick County, Kansas ("USD 259"), with respect to the Revenue Neutral Tax Rate for financing the annual budget for 2023-2024

K.S.A. 79-2988, provides that a levy of property taxes to finance the 2023-2024 budget of USD 259 exceeds the Revenue Neutral Tax Rate to finance the 2023-2024 budget of USD 259, be authorized by resolution.

NOW, THERFORE, BE IT RESOLVED, by the Board of Education of USD 259, that a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2023-2024, as adjusted pursuant to K.S.A. 79-2988 is hereby authorized.

Adopted this 28th day of August, 2023.

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By Sheril Logan
Sheril Logan, President of the Board

SEAL OF USD 259 WICHITA Sedgwick County KS

Patrick Greene, Clerk of the Board

Board Member Name	Vote	
	Yes	No
1. Sheril Logan	X	
2. Diane Albert	X	
3. Stan Reeser	X	
4. Julie Hedrick	X	

Board Member Name	Vote	
	Yes	No
5. Ernestine Krehbiel	X	
6. Kathy Bond	X	
7. Hazel Stabler	X	

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259
WICHITA, KANSAS

RESOLUTION 2023-11__
UNIFIED SCHOOL DISTRICT NO. 259, SEDGWICK COUNTY, KANSAS
September 11, 2023

Resolution to Adopt LOB Percentage

Be It Resolved that:

The above-named school board shall be authorized to make a Local Option Percentage in an amount of 33 percent for the 2023-2024 school year.

Adopted this 11th day of September, 2023.

SEAL OF USD 259 WICHITA PUBLIC SCHOOLS Sedgwick County KS USA

Patrick Greene, Clerk of the Board

UNIFIED SCHOOL DISTRICT NO. 259,
SEDGWICK COUNTY, KANSAS

By Sheril Logan

Sheril Logan, President of the Board

Board Member Name	Vote	
	Yes	No
1. Diane Albert	X	
2. Julie Hedrick	X	
3. Ernestine Krehbiel	X	
4. Stan Reeser	X	

Board Member Name	Vote	
	Yes	No
5. Kathy Bond	X	
6. Hazel Stabler	X	
7. Sheril Logan	X	

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay
   Resolution dated 6/9/2014 authorizing 8.000 mills for 9999 years.
   Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

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

3. Historical Museum:
   Tax Rate authorized by a petition dated _____ authorizing _____ mills.

4. Public Library:
   Resolution dated _____ authorizing _____ mills.

5. Recreation Commission:
   Resolution dated _____ authorizing _____ mills.

   Note: The USD must have a copy of the separate recreation commission budget before making this levy.

WORKSHEET I
(Columns 1 through 5 must match Form 110)

						Fiscal Year 2023-2024					
		1	2	3	4	5	6	7	8	9	10
Code	Code 04 Line	Actual 2022 Tax Levy	Less 2.25 Allowance for Delinquency	Less 2022 Tax Received in 2022-23	Less Tax Refunded in 2022-23	2022 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2023 Tax to be Levied	Estimate of 2023 Taxes (1/1/2024 - 6/30/2024)
Supplemental General	03	49,334,231	1,110,020	45,560,887	152,209	2,511,115	5,615,565	44,709	373,461	58,042,641	55,024,424
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	26,759,916	602,098	24,755,341	82,053	1,320,424	2,920,242	23,249	194,210	29,131,771	27,616,919
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	3,198,082	71,957	2,952,719	9,867	163,539	178,849	1,424	11,894	360,479	341,734
Bond and Interest #1	40	25,538,111	574,607	23,585,076	78,792	1,299,636	2,982,443	23,745	198,346	27,568,982	26,135,395
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 Gowth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	104,830,340	2,358,682	96,854,023	322,921	5,294,714	11,697,099	93,127	777,911	115,103,873	109,118,472

Adult Education Computation $3,588,546,323 (Assessed Valuation) x 0.000 (Adult Education Mill Levy) = $0 (Taxes to be Levied)

Capital Outlay Computation $3,641,471,430 (Assessed Valuation) x 8.000 (Capital Outlay Mill Levy) = $29,131,771 (Taxes to be Levied)

Tax Collection Ratio for 2022 92.391 %

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 **(NEW) Date of Election**	2 Date of Issue	3 **(NEW) Date Refunded/ Refinanced**	4 Interest Rate	5 Amount of Bonds Issued	6 Principal Oustanding 7/1/2023	7 Date Due Interest	8 Date Due Principal	9 Due in 2023-2024 Interest	10 Due in 2023-2024 Principal	11 Due July-Dec. 2024 Interest	12 Due July-Dec. 2024 Principal
prior to July 1, 2015	Series 2009B		5/27/2009		4.04%	132,500,000	132,500,000	Oct/Apr	Oct	8,241,500	0	4,120,750	0
	Series 2009C		12/15/2009		1.35%	32,000,000	10,000,000	Sep/Dec/Mar/Jun	Sep	432,000	2,000,000	216,000	2,000,000
	Series 2017A		12/28/2017		3.80%	95,080,000	86,255,000	Oct/Apr	Oct	2,706,775	32,730,000	1,049,838	34,720,000
						Total	228,755,000			11,380,275	34,730,000	5,386,588	36,720,000
after July 1, 2015 & prior to June 30, 2017						Total	0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022						Total	0			0	0	0	0
after July 1, 2022						Total	0			0	0	0	0
						Grand Total	228,755,000			**11,380,275**	**34,730,000**	**5,386,588**	**36,720,000**

STATEMENT OF CONDITIONAL LEASE, LEASE–PURCHASE & CERTIFICATE OF PARTICIPATION

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.

	1	2	3	4	5	6	7	8	9
Item/Service Purchased	Date of Contract	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beginning Principal)	Principal Balance on 7/1/2023	Payments Due in 2023-2024	Payments due July - Dec 2024
Technology Hardware	6/30/2020	48	1.24%	10,627,594	97,406	10,725,000	2,730,000	2,763,852	0
			TOTAL	$10,627,594	$97,406	$10,725,000	$2,730,000	$2,763,852	$0

DISTRICT NAME Wichita 2023-2024
USD # 259 (TYPE USD NUMBER ONLY)
HOME COUNTY Sedgwick

3,130,001,462	Final 2021 Assessed Valuation (All funds except General)
2,883,761,856	Final 2021 General Fund Assessed Valuation
3,104,755,670	Final 2021 Capital Outlay Assessed Valuation
3,324,409,077	Final 2022 Assessed Valuation (All funds except General)
2,842,529,366	Final 2022 General Fund Assessed Valuation
3,293,202,806	Final 2022 Capital Outlay Assessed Valuation
3,588,546,323	2023 Assessed Valuation (All funds except General)
3,078,813,507	2023 General Fund Assessed Valuation
3,641,471,430	2023 Capital Outlay Assessed Valuation if Different than All Other Funds
	2023 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2021-22 Mill Rates (official levies from County Clerk)	2022-23 Mill Rates (official levies from County Clerk)	2021 Taxes Levied (in dollars from F110 prior year Budget)
General	20.000	20.000	57,675,237
Supplemental General	15.783	14.840	49,400,813
Adult Education	0.000	0.000	
Capital Outlay	7.995	8.000	25,159,056
Special Liability Expense	0.253	0.962	791,890
Bond and Interest #1	8.483	7.682	26,551,802
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Rec Commission Emp Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment Data for Form 150 (Exclude Virtual)

44,001.9	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [4 yr Old])
43,451.8	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
43,397.0	9/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk [3 yr and 4 yr Old])
47,000	9/20/23 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk [3 yr and 4 yr Old])
44,200.0	9/20/23 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. Exclude FHSU Math & Science Academy.
920.0	9/20/23 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
32,800	9/20/23 Est. Number of eligible students that qualify for free meals. EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
9,600.0	9/20/23 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
27,000.0	9/20/23 Est. Bilingual Education total clock hours of students enrolled and attending
8,700	9/20/23 Est. Bilingual headcount of students enrolled and attending
15,050.0	9/20/23 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more.
2.0	9/20/23 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. *[Cannot be used to generate general fund weightings other than BASE **and** cannot be used for LOB authority. Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]*

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

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

Virtual State Aid (KSA 72-3715)

450.0	9/20/23 Est. FTE Virtual Students (Full-Time Students)
80.0	9/20/23 Est. FTE Virtual Students (Part-Time Students)
80.00	Total Credits Earned (20 yrs and older as of 9/20/23) (No student shall be counted for more than 6 credits between July 1, 2023 and June 30, 2024)
	Total Credits Earned (Dropouts aged 19 and under as of 9/20/23) (No student shall be counted for more than 6 credits between July 1, 2023 and June 30, 2024)
151.0	Area of district in square miles 9/20/23.
	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 10)
	Your district does NOT qualify for Cost of Living. Please skip this section.
No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.
	Date the ELECTION was held to increase LOB authority. **(Goes to Code 01.)**
	Percent authorized. (Cannot Exceed 33%) **(Goes to Form 155, Line 2)**
	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
2/25/2019	Date the Board Adopted LOB Resolution as authorized by 72-5143.
33.00	Percent authorized (cannot exceed 33%) **(Goes to Form 155, Line 3)**
9999	Expires (Enter **year** it expires or 9999 for continuous and permanent.) **(Goes to Form 155)**
6/9/2014	Date the Capital Outlay was authorized. ***(Goes to Code 02.)***
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)
	Date the Adult Education was authorized. ***(Goes to Code 02.)***
	Number of mills.
	Number of years authorized.
2.250	**Delinquent tax rate to be used for the 2023-2024 budget. (Goes to Code 01.)**

Bonded Indebtedness (Total Principal Outstanding)	**7/1/2021**	**7/1/2022**	**7/1/2023**
General Obligation Bonds	$287,450,000	$239,580,000	$228,755,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

11,679,859	*Estimated Motor Vehicle Property Tax - 7/1/23 to 6/30/24
93,121	*Estimated Recreational Vehicle Property Tax - 7/1/23 to 6/30/24
72,118	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/23 to 6/30/24
16,457	*Estimated 16/20M Tax - 7/1/23 to 6/30/24
777,858	*Estimated Commercial Vehicle Tax - 7/1/23 to 6/30/24

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

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

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

48,206.0	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
45,302.1	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
44,594.2	9/20/21 FTE Enrollment (Includes 2/20/22 military count)
44,771.2	9/20/22 FTE Enrollment (Includes 2/20/23 military count)
45,663.3	9/20/23 Est. FTE Enrollment (Includes 2/20/24 military count estimate)

***FTE Enrollment is based on 9/20 & 2/20 and includes Preschool-Aged At-Risk (3 yr and 4 yr Old). Beginning in 2017-2018, full-day kindergarten was funded as 1.0 FTE. Includes virtual enrollment.*

4,000	9/20/23 Headcount Eligible for Reduced Priced Meals (Estimated)

District Name Wichita No. 259
County **COMBINED**

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

		Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2023 *		$0	$0	$0	$0
2. 2022 Actual Taxes Levied*		$49,334,231	$26,759,916	$25,538,111	$0
3. Less: percent of delinquent taxes (3a)	2.250	$1,110,020	$602,098	$574,607	$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**		$25,907,727	$14,100,839	$13,411,433	$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**		$3,115,223	$1,673,011	$1,612,645	$0
6. Less: June 5, 2023 Ad Valorem Taxes received**		$16,537,937	$8,981,491	$8,560,998	$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)		$152,209	$82,053	$78,792	$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		$46,823,116	$25,439,492	$24,238,475	$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)		$2,511,115	$1,320,424	$1,299,636	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)		$832,515	$451,574	$430,955	$0
Tax Collection Ratio (Jan, Mar, June)		92.351 %	92.509 %	92.352 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2023 tax dollars:	=	Jan. 20, 2024	53.600	Sept. 20, 2024	5.200
		Mar. 20, 2024	6.800	Oct. 31, 2024	
		June 5, 2024	34.400		
2. Estimated percent of distribution (Jan., Mar., June)	=		94.800		
3. 2023 General Fund Assessed Valuation	=		$3,078,813,507	TOTAL	100.000
4. 2023-2024 Tax Levied (20 mills x 2023 General Fund Assessed Valuation)	=		$61,576,270		**(Must total 100%)**
5. 2023-2024 Est. Tax Levy to be received 1-1-2024 to 6-30-2024 (Line 2 x Line 4)	=		$58,374,304		

***WARNING: Est. collection rate may be too high based upon prior year LOB percent collected.*

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

District Name Wichita No. 259
County COMBINED

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

		Adult Education	Special Liability	Bond & Interest #2
1. County Treasurer Balance 6/30/2023 *		$0	$0	$0
2. 2022 Actual Taxes Levied*		$0	$3,198,082	$0
3. Less: percent of delinquent taxes	2.250	$0	$71,957	$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**		$0	$1,679,009	$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**		$0	$201,844	$0
6. Less: June 5, 2023 Ad Valorem Taxes received**		$0	$1,071,866	$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	$9,867	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$3,034,543	$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)		$0	$163,539	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)		$0	$53,968	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	92.328 %	0.000 %

(13) Estimated Motor Vehicle Property Tax* 7/1/2023 to 6/30/2024 $11,679,859

(14) Estimated Recreational Vehicle Property Tax* 7/1/2023 to 6/30/2024 $93,121

(15) Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2023 to 6/30/2024 $72,118

(16) Estimated 16/20M Tax* 7/1/2023 to 6/30/2024 $16,457

(17) Estimated Commercial Vehicle Tax* 7/1/2023 to 6/30/2024 $777,858

(18) **2021 DELINQUENT TAX PERCENTAGE**

Percent Uncollected* = 2.2500 %

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

District Name Wichita No. 259
County COMBINED

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

		No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2023 *		$0	$0	$0	$0	$0
2. 2022 Actual Taxes Levied*		$0	$0	$0	$0	$0
3. Less: percent of delinquent taxes	2.250	$0	$0	$0	$0	$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**		$0	$0	$0	$0	$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**		$0	$0	$0	$0	$0
6. Less: June 5, 2023 Ad Valorem Taxes received**		$0	$0	$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0	$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)		$0	$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)		$0	$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

District Name Wichita No. 259
County COMBINED

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

		Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2023 *		$0	$0	$0	$0
2. 2022 Actual Taxes Levied*		$0	$0	$0	$0
3. Less: percent of delinquent taxes	2.250	$0	$0	$0	$0
4. Less: Jan. 20, 2023 Ad Valorem Taxes received**		$0	$0	$0	$0
5. Less: Mar. 20, 2023 Ad Valorem Taxes received**		$0	$0	$0	$0
6. Less: June 5, 2023 Ad Valorem Taxes received**		$0	$0	$0	$0
7. Less: County Taxes received**		$0	$0	$0	$0
8. Less: County Taxes received**		$0	$0	$0	$0
9. Less: Taxes refunded/abated (NRA / TIF)		$0	$0	$0	$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		$0	$0	$0	$0
11. 2022 taxes receivable (taxes in process of collection 6/30/2023) (Line 2 less Line 10)		$0	$0	$0	$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2023 to 12-31-2024) (Line 3 x 75%)		$0	$0	$0	$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

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

FORM 118
2023-2024 ESTIMATED SPECIAL EDUCATION STATE AID
FOR GENERAL FUND PURPOSES

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

1. Estimated number of Special Education Teachers (FTE*)	941.8
2. Estimated (FTE*)Special Education Paraprofessionals 1,070.0 times .4 =	428.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	1,369.8
4. Estimated State Aid due from 7-1-2023 to 6-30-2024 (Line 3 x $30,800)	$42,189,840

**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)	15,558,703.00
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to $750 per child)	
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	$ 1,740,000.00
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)	
13. Total of Lines 5 through 12	$17,298,703
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	$17,298,703
16. Total Estimated Transportation Aid (7-1-2023 to 6-30-2024) (Line 15 x 80%)	$13,838,962
17. Estimated Catastrophic State Aid (7-1-2023 to 6-30-2024)	
18. Estimated Medicaid Replacement State Aid	$1,300,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2023 to 6-30-2024)	
20. Total Estimated Special Education Aid (7-1-2023 to 6-30-2024) (Line 4+16+17+18+19)	**$57,328,802**

Form 148
2023-2024 Estimated State Foundation Aid

1. 2023-24 General Fund Budget (Form 150, Line 16)	=	$415,336,778
2. Estimated Local Effort		
a. 6-30-2023 Unencumbered Cash Balance (General Fund)	=	$0
b. 2023-24 Pupil Tuition (General Fund Only)	=	$0
c. 2023-24 Miscellaneous Revenue/Tax Collections (General Fund)	=	$0
d. 2023-24 Mineral Production Tax (General Fund)	=	$0
e. 2023-24 Special Education State Aid	=	$57,328,802
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	$57,328,802
4. 2023-24 Estimated State Foundation Aid (Line 1 minus Line 3)	=	$358,007,976

Form 150

WICHITA
PUBLIC SCHOOLS®

Form 150
2023-2024
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2023-24 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I) = 43,451.8

2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/23 920.0 + 2/20/24 0.0 = 920.0

3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 44,371.8

4. Estimated 2023-24 weighted low enrollment and high enrollment.
   (from line 3) 44,371.8 x 0.035040 factor (from Table II) = 1,554.8

5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b)) = 1,777.5
   A. (9/20/23 Contact Hrs 27,000.0 + 2/20/24 Contact Hrs 0.0) / 6 x 0.395 = 1,777.5
   B. (9/20/23 ELL Headcount 8,700 + 2/20/24 ELL Hdct 0) x .185 = 1,609.5
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/23 CTE contact hrs 9,600.0 + 2/20/24 contact hrs 0.0) / 6 x 0.5 = 800.0

7. Estimated 2023-24 At-Risk Student Weighting

   9/20/23 Free Lunch 32,800 + 2/20/24 Free Lunch 0 x 0.484 = 15,875.2

8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2) = 3,444.0

9. Estimated 2023-24 Transportation Weighting (Table III, Line 6) 10,111,794 ÷ $5,088 = 1,987.4

10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $5,088 = 0.0

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 57,328,802 ÷ $5,088 = 11,267.5

12. Estimated FHSU Math & Science Academy FTE enrollment = 2.0

13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4) = $2,800,720

14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 81,080.2 x $5,088 + 2800720 = $415,336,778

15. Estimated Cost of Living weighting (Must have 31% LOB) $0 ÷ $5,088 = 0.0
    (maximum allowed for this district) (Amt district will use, up to the maximum)

16. Total General Fund Budget Authority including Cost of Living. 81,080.2 x $5,088 + 2800720 = $415,336,778

Local Option Budget -- See Form 155

17. Estimated 2023-24 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)
    (Lines 3 through 10 + 15) = 69810.7 x $5158 = $360083591 + 57,328,802 (Spec Ed) = $417,412,393

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) **NO**

2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 44,001.9

3. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20.
(Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 43,451.8

5. Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21.
(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 43,397.0

7. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22.
(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. 0.0 = 0.0
If it doesn't meet criteria then calculates zero.)

8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 44,001.9

9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 43,451.8

10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 43,397.0

11. 3 YR AVG FTE*: (44,001.9 (line 8) + 43,451.8 (line 9) +
43,397.0 (line 10)) ÷ 3 = 43,616.9 (goes to line 11) = 0.0

* 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.

12. 2023-24 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG). = 43,451.8

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 43,451.8

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 9-20-2023. = 151.0

2. All public pupils transported or for whom transportation is being made available 9-20-2023
who reside in the district 2.5 miles or more (Estimated) 15,050.0 + 2-20-24 0.0 = 15,050.0

3. Index of density = Line 2 15,050.0 divided by Line 1 151.0 = 99.669

4. Using index of density (Line 3), determine Per Capita Allowance. = $550

Factor A [BASE Change]	1.2216
Factor B [Transported Students times Per Capita Allowance]	$8,277,500
Factor C [Factor B times Constant]	$8,277,500
Factor D [Factor C times Factor A]	$10,111,794

6. 2023-24 Trans. State Aid = 10,111,794 (to Line 9, Page 1) = 10,111,794

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 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.	450.0	X	$5,600	=	2,520,000
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	80.0	X	$2,800	=	224,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	80.00	X	$709	=	56,720
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	0.00	X	$709	=	0
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**				=	**$2,800,720**

*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 2023-24 Free Lunch Percentage (1B divided by 1A)			=	69.79 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)		= 47,000		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		= 32,800		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	3,444.0
A. USD Level (i or ii)		= 3,444.0		
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 3,444.0			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	= 0.0			
B. SCHOOL Level Do NOT need to enter information by building		= 0.0		

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

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	15,875.2				
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	3,444.0				
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5088] =	19,319.2	X	$5,088	=	$98,296,090

Page 1 Footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 27,000.0 ÷ 6 x 0.395 = 1777.5000 [Form 150 Line 5]

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and multiplying by factor of 0.185. Total headcount 8,700 x 0.185 = 1609.5000 [Form 150 Line 5]

(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 9,600.0 ÷ 6 = 1600.0000 [Form 150 Line 6]

(e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(f) Comes from form 118 (line 20).

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

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

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

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 44,200.0 = NO

FORM 155
2023-2024 LOCAL OPTION BUDGET

1. Authorized percent for 2023-24 school year (Max 31.6%) = 31.60 %

2. Authorized percent due to Election to increase LOB authority (Max 33%)
   Expires _____ = 0.00 %

3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)
   School year it expires Expires 9999 33.00 %

4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 33.00 %

5. Percent certified on April as provided by KSA 72-5143 = 33.00 %

6. COMPUTED LOB FOR 2023-2024
   (2023-24 LOB Base General Fund $ 417,412,393 X Lower of Line 4 or Line 5 ..... $ 137,746,090

7. ADOPTED LOB FOR 2023-2024 ……..... $ 137,746,090

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: 19.80 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: $27,273,726

(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: 2.22 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: $3,057,963

Form 162

2023-2024 ESTIMATED FOOD SERVICE REVENUE

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

SCHOOL NUTRITION PROGRAMS		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-23 to 6-30-24
LUNCH									
Paid Elem	1.	419,335	1.1500	$482,235	.0400	$16,773	2.65	$1,111,238	$1,610,246
Jr. High	2.	206,099	1.1500	$237,014	.0400	$8,244	2.80	$577,077	$822,335
Sr. High	3.	188,690	1.1500	$216,994	.0400	$7,548	2.95	$556,636	$781,178
Free	4.	4,372,315	4.7100	$20,593,604	.0400	$174,893			$20,768,497
Reduced	5.	255,959	4.3100	$1,103,183	.0400	$10,238	0.40	$102,384	$1,215,805
Adult	6.	4,851					4.50	$21,830	$21,830
TOTAL	**7.**	5,447,249		$22,633,030		$217,696		$2,369,165	$25,219,891
BREAKFAST									
Paid Elem	8.	308,161	.5000	$154,081				$0	$154,081
Jr. High	9.	88,833	.5000	$44,417				$0	$44,417
Sr. High	10.	135,927	.5000	$67,964				$0	$67,964
Free	11.	2,560,705	2.2600	$5,787,193					$5,787,193
Reduced	12.	160,816	1.9600	$315,199			0.30	$48,245	$363,444
Adult	13.	2,915					2.60	$7,579	$7,579
TOTAL	**14.**	3,257,357		$6,368,854				$55,824	$6,424,678
SNACKS									
Paid Elem	15.		.0900	$0				$0	$0
Jr. High	16.		.0900	$0				$0	$0
Sr. High	17.		.0900	$0				$0	$0
Free	18.		1.0800	$0					$0
Reduced	19.		.5400	$0			0.15	$0	$0
Adult	20.							$0	$0
TOTAL	**21.**	0		$0				$0	$0
SPECIAL MILK PROGRAM									
MILK									
Paid	22.		.2700	$0				$0	$0
Free-Avg Dealer Cost	23.			$0					$0
TOTAL	**24.**	0		$0				$0	$0
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid Elem	25.	2,514	.4500	$1,131				$0	$1,131
Jr. High	26.		.4500	$0				$0	$0
Sr. High	27.	5,022	.4500	$2,260				$0	$2,260
Free	28.	19,461	2.2100	$43,009					$43,009
Reduced	29.	1,834	1.9100	$3,503					$3,503
Adult	30.							$0	$0
TOTAL	**31.**	28,831		$49,903				$0	$49,903
LUNCH									
Paid Elem	32.	1,969	.4700	$925				$0	$925
Jr. High	33.		.4700	$0				$0	$0
Sr. High	34.	5,419	.4700	$2,547				$0	$2,547
Free	35.	18,380	4.0300	$74,071					$74,071
Reduced	36.	1,742	3.6300	$6,323					$6,323
Adult	37.							$0	$0
TOTAL	**38.**	27,510		$83,866				$0	$83,866
SNACKS									
Paid Elem	39.	81,204	.1900	$15,429				$0	$15,429
Jr. High	40.		.1900	$0				$0	$0
Sr. High	41.	4,912	.1900	$933				$0	$933
Free	42.	222,370	1.1800	$262,397					$262,397
Reduced	43.	20,951	.6400	$13,409					$13,409
Adult	44.							$0	$0
TOTAL	**45.**	329,437		$292,168				$0	$292,168
SUPPER									
Paid Elem	46.		.4700	$0				$0	$0
Jr. High	47.		.4700	$0				$0	$0
Sr. High	48.		.4700	$0				$0	$0
Free	49.	256,281	4.0300	$1,032,812					$1,032,812
Reduced	50.		3.6300	$0					$0
Adult	51.							$0	$0
TOTAL	**52.**	256,281		$1,032,812				$0	$1,032,812

Form 162

2023-2024 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL RATE	FEDERAL Reimbursement	STATE RATE	STATE Reimbursement	DISTRICT LOCAL PRICE	DISTRICT LOCAL REVENUE	TOTAL 7-1-23 to 6-30-24
BREAKFAST									
Free	53.	145,541	2.7725	$403,512					$403,512
Adult (if charge)	54.							$0	$0
TOTAL	**55.**	145,541		$403,512				$0	$403,512
LUNCH									
Free	56.	171,051	4.8700	$833,018		$0			$833,018
Adult (if charge)	57.							$0	$0
TOTAL	**58.**	171,051		$833,018				$0	$833,018
SNACKS									
Free	59.		1.1400	$0					$0
Adult (if charge)	60.							$0	$0
TOTAL	**61.**	0		$0				$0	$0
SUPPER									
Free	62.		4.8700	$0					$0
Adult (if charge)	63.							$0	$0
TOTAL	**64.**	0		$0				$0	$0
OTHER CASH Sales/Income	**65.**	xxxxxxxxxx		xxxxxxxxxx			xxxxxx	$636,000	$636,000
12 Months Total Income	**66.**	xxxxxxxxxx		$31,697,163		$217,696		$3,060,989	$34,975,848

2023-2024
FORM 194
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2023 to December 31, 2023

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

	(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	36.14%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$49,400,813	48.48%	$3,793,805	30.96%	$30,247	$23,425	$5,345	$252,661
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$25,159,056	24.69%	$1,932,117	15.77%	$15,404	$11,930	$2,722	$128,676
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$26,551,802	26.06%	$2,039,327	16.64%	$16,259	$12,592	$2,873	$135,816
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	$791,890	0.78%	$61,039	0.50%	$487	$377	$86	$4,065
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$101,903,561	100.00% (c)	$7,825,506 (e)	100.00% (c)	$62,391 (e)	$48,319 (e)	$11,026 (e)	$521,165 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2023-2024.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
(e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.
(f) Includes the total 2021 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

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

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

	(1) 2022 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	35.16%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	$49,334,231	47.06%	$1,813,859	30.51%	$14,462	$11,200	$2,556	$120,800
3. Adult Education	$0	0.00%	$0	0.00%	$0	$0	$0	$0
4. Capital Outlay	$26,759,916	25.53%	$984,016	16.55%	$7,845	$6,076	$1,387	$65,534
5. Special Assessment	$0	0.00%	$0	0.00%	$0	$0	$0	$0
6. Bond and Interest #1	$25,538,111	24.36%	$938,920	15.80%	$7,486	$5,797	$1,323	$62,530
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	$3,198,082	3.05%	$117,558	1.98%	$937	$726	$166	$7,829
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	$0	0.00%	$0	0.00%	$0	$0	$0	$0
16. Extraordinary Growth Facilities	$0	0.00%	$0	0.00%	$0	$0	$0	$0
17. Public Library Board	$0	0.00%	$0	0.00%	$0	$0	$0	$0
18. Public Library Board Emp Bnfts	$0	0.00%	$0	0.00%	$0	$0	$0	$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	$0	0.00%	$0	0.00%	$0	$0	$0	$0
21. TOTAL	$104,830,340	100.00% (c)	$3,854,353 (e)	100.00% (c)	$30,730 (e)	$23,799 (e)	$5,431 (e)	$256,693 (e)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2023-2024.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
(e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.
(f) Includes the total 2022 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

FORM 195
2023-2024 Estimated State Aid

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2023 to 6/30/2024 (12 mo.) (Number of Driver Ed pupils completing program) _____ x $135) = $0

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS

1. KPERS State Aid for 2022-2023 School Year = $58,152,880
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 7.50 %) = $4,361,466
4. Est. KPERS State Aid for 2023-24 (Line 1 + Line 2 + Line 3) = $62,514,346

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2023-24 expenditures approved professional development program = 2,363,910
2. Total potential state aid (Line 1 X 0.5) = 1,181,955
3. Multiply Legal Maximum General Fund Budget X 0.005 = 2,076,684
4. Estimated State Aid (lower of Lines 2 or 3) = 1,181,955
5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2024 = 354,587

FORM 239
2023-2024 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID
(This form should be included with the budget document and filed with the State Department of Education)

1. 2023-24 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) = $137,746,090

2. Estimated Supplemental General State Aid
   Line 1 137,746,090 x factor 0.5274 = $72,647,288

3. Less Prior Year Overpayment - _____

4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) = $72,647,288

FORM 243
2023-2024 ESTIMATED CAPITAL OUTLAY STATE AID

1. Estimated 2023 Taxes Levied in the Capital Outlay Fund = $29,131,771

2. Estimated Capital Outlay State Aid (Line 1 x Factor) 0.5100 = $14,857,203

FORM 242
BOND AND INTEREST FUND #1
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2023-2024 bond and interest fund payments		=	$46,110,275
2. Estimated Federal Tax Credit (Build America Bonds)		=	$2,720,107
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.5200	=	$22,562,887
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	$22,562,887

Kansas Department of Education USD #259
Form 0-135-242 6/2023

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

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

1. Estimated 2023-2024 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0300	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	$0

Kansas Department of Education USD #259
Form 0-135-242 6/2023

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

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

1. Estimated 2023-2024 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0300	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)				=	$0

Kansas Department of Education USD #259
Form 0-135-242 6/2023

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

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

1. Estimated 2023-2024 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0500	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)				=	$0

FORM 242-A
BOND AND INTEREST FUND #2
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2023-2024 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.5200	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	$0

FORM 244-A
BOND AND INTEREST FUND #2
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2023-2024 bond and interest fund payments		=	
2. Estimated Federal Tax Credit (Build America Bonds)		=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0300	=	$0
4. Less prior year overpayment		-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)		=	$0

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

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

1. Estimated 2023-2024 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0300	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)				=	$0

Kansas Department of Education USD #259
Form 0-135-242A 6/2023

FORM 248-A
BOND AND INTEREST FUND #2
2023-2024 ESTIMATED BOND AND INTEREST STATE AID
(Bond Elections After July 1, 2022)

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

1. Estimated 2023-2024 bond and interest fund payments				=	
2. Estimated Federal Tax Credit (Build America Bonds)				=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	0.0500	x	ProRation 100	=	$0
4. Less prior year overpayment				-	
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2023 through June 30, 2024) (Line 3 - Line 4)				=	$0

83,356,675

Unencumbered Cash Balance by Fund

	Fund	July 1, 2021	July 1, 2022	July 1, 2023
General	06	0	0	0
Federal Funds	07	-21,473,237	-100,758,781	-43,798,757
Supplemental General	08	5,952,338	6,325,363	2,150,422
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	1,175,000	750,000	750,000
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	4,950,000	2,773,000	8,000,000
Bilingual Education	14	875,000	1,088,971	1,000,000
Virtual Education	15	1,126,982	386,205	761,116
Capital Outlay	16	38,009,547	71,075,536	77,258,516
Driver Training	18	0	0	0
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	1,342,493	3,537,131	4,095,499
Food Service	24	10,539,289	12,653,864	13,089,396
Professional Development	26	414,310	1,500,000	1,500,000
Parent Education Program	28	358,349	450,000	460,622
Summer School	29	225,893	108,940	253,762
Special Education	30	18,000,000	19,500,000	19,954,206
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	725,000	1,200,000	1,200,000
Gifts/Grants	35	4,800,166	5,429,308	4,355,609
Special Liability	42	1,155,757	893,442	2,445,040
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	58,125,624	56,367,529	60,310,398
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	31,643,198	31,643,198	31,643,198
Text Book & Student Material	55	12,608,530	20,419,230	23,251,408
Activity Fund	56	1,331,309	2,748,797	1,941,215
Bond and Interest #1	62	58,825,839	56,664,876	73,991,374
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	235,566	235,625	167,758
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		230,946,953	194,992,234	284,780,782
Enrollment (FTE)[1]		44,594.2	44,771.2	45,663.3
Amount per Pupil[2]		5,179	4,355	6,237
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
Recreaction 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.

WICHITA
PUBLIC SCHOOLS®

The Wichita Public Schools is committed to ensuring an environment that is free of discrimination and to fostering a climate in which all employees and students may participate, contribute and grow to their fullest potential.

Harassment and disparate treatment will not be permitted or condoned in Wichita Public Schools.

The Wichita Public Schools does not discriminate on the basis of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, veteran status or other legally protected classifications in its programs and activities.

All Wichita Public Schools employees have the responsibility to support this statement.

The following persons have been designated to handle inquires regarding the non-discrimination statement:

Section 504 Coordinator for Adults and
Title IX Coordinator for Adults and Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4420

Section 504 Coordinator for Students
903 South Edgemoor
Wichita, KS 67218
(316) 973-4475